Ways & Means Committee
5:00pm, Tuesday, April 14, 2026
City Hall
Council Chambers
1207 Palm Boulevard, Isle of Palms, SC

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

Agenda

1. **Call to Order** and acknowledgement that the press and public were duly notified of the meeting in accordance with the Freedom of Information Act.

2. **Special Presentations-** Joe Owens, Partner, Burr & Forman, regarding potential BCM pilot program

3. **Citizens' Comments** – Citizens must state their name and address. All comments will have a time limit of three (3) minutes.

4. **Election of Chair and Vice Chair**

5. **Dashboard of City Operations and Short-Term Rental Report (p3)**

6. **Departmental Reports (p4)**

7. **Financial Review (p26)**
   a. March Financial Statement
   b. FY 27 Budget Plan Draft 3 (p60)
   c. Discussion and consideration of Budget Decisions Needed from Budget Plan
      i. Wage and Compensation study (p136)
      ii. Public Safety Incentives (p138)
      iii. Millage Increase (p143)
      iv. Business license, permits, STR and Parking Fee increases (p144)
      v. Marina Parking Lot (p145)
      vi. Marina Bulkhead Recoating
   d. Discussion of ordinances to adopt budget, to increase business license/STR license, and building permit rates and parking fees

8. **Procurement**
   a. Report of purchases between $10,000 and $25,000 and emergencies (p154)
   b. Report of brick installations for two crosswalks along Palm Boulevard – Asphalt Concepts, $17,820 (p156)

c. Report of ATM change order for additional services related to the marina dredging project ($10,000) and bathometric survey for the marina ($5,000)

9. Capital Projects Update (p160)

a. **Drainage**
   i. Waterway Boulevard Multi-Use Path Elevation Project
   ii. Phase 4 drainage – Palm Boulevard between 38th and 41st avenues

b. **IOP Marina**
   i. Public Dock Greenspace
   ii. Marina Dredging

c. **Beach Maintenance and Access Improvements**

d. **Buildings and Facilities**
   i. SCDOT Palm Boulevard Bike Path, Pedestrian and Parking Enhancements

10. Old Business

a. Update on beach renourishment easements
b. Update on MOU/escrow agreement with WDCA (p163)
c. Discussion of consideration of expansion of CARTA shuttle services (p176)

11. New Business

a. Discussion and consideration of BCM pilot program

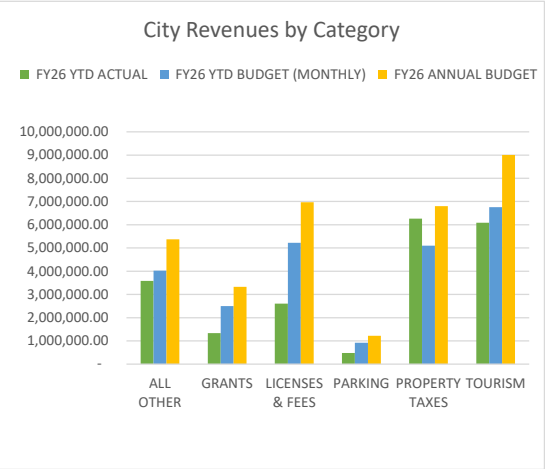
12. Legislative Report

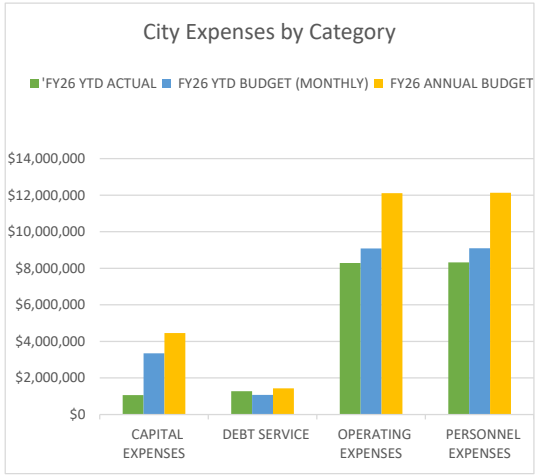
13. Miscellaneous

14. Adjournment

City of Isle of Palms Operations Dashboard

March 2026





Personnel Vacancies

Type	City Hall	Police	Fire	Pub Wks	Rec
Full-time	Human Resource Manger	2 Police Officers	3 Paramedic/ Firefighters		Park and Facilities Specialist
Part-time					

Upcoming Community Events

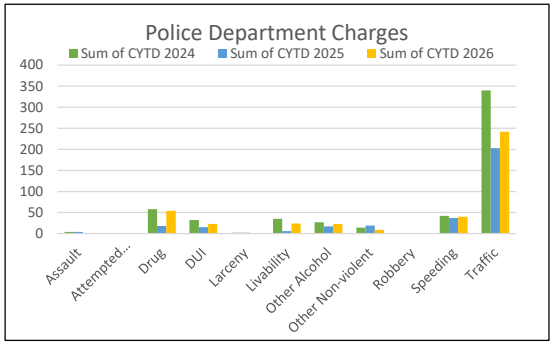
IOP Beach Sweep
Monday, April 20|5:30 PM - 7:00 PM at Front Beach

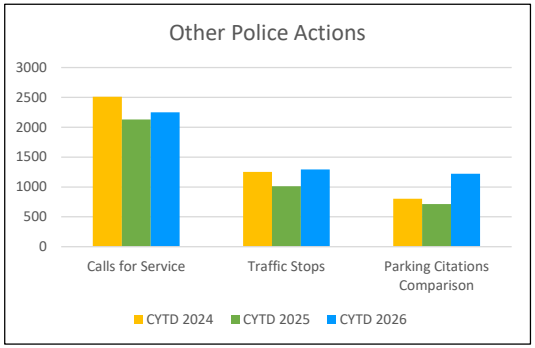
Coffee with the Mayor
Friday, April 24|9:00 AM - 10:00 AM at Café Paname

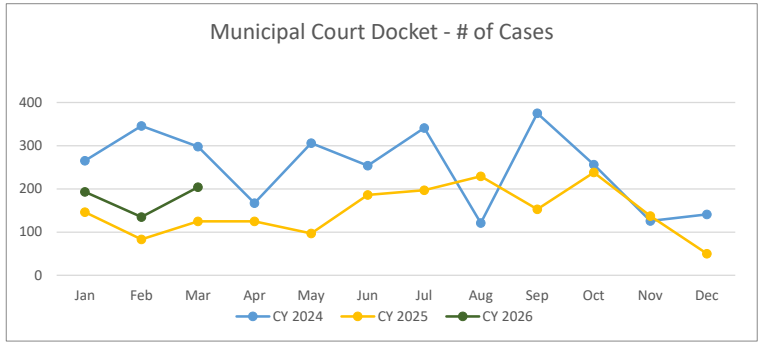
Cars in the Park
Saturday, April 25|10:00 AM - 1:00 PM at Recreation Center

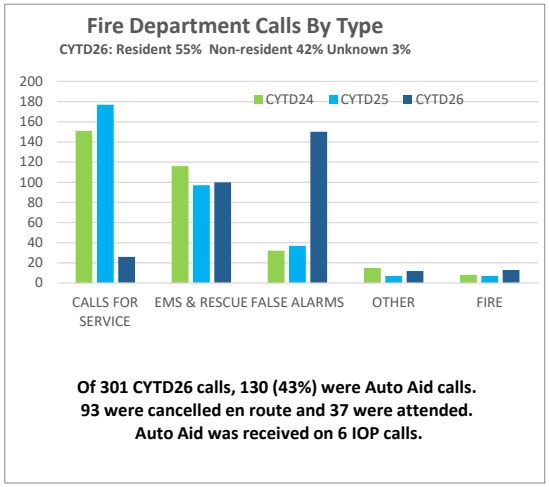
Speaker Series: Sea Turtles
Wednesday, May 6|11:00 AM - 12:00 PM at Recreation Center

Keenager's
Wednesday, May 6|11:30 AM - at Recreation Center

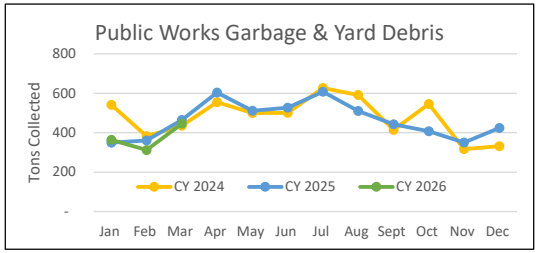






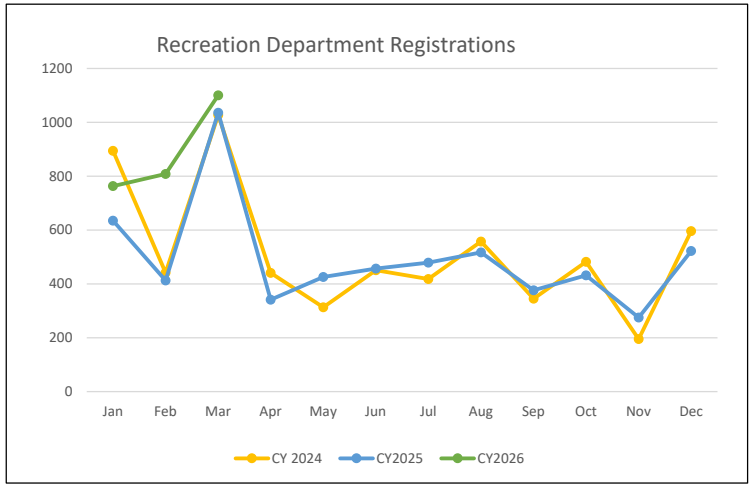


Of 301 CYTD26 calls, 130 (43%) were Auto Aid calls. 93 were cancelled en route and 37 were attended. Auto Aid was received on 6 IOP calls.



Building Department

	CY23 (12 mos)	CY24 (12 mos)	CY25 (12 mos)	CY26 (3 mos)
Construction Value	$82.7M	$125.9M	$136.6M	$38.2M
New Homes Permitted	20	35	25	13
	2023 LY (12 mos)	2024 LY (12 mos)	2025 LY (11 mos)	
STR License by ***LY***	1,868	1,784	1,730	



City of Isle of Palms

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

Data from Charleston County Property Tax Records (updated November 2025) & IOP Short Term Rental License (STRL) Records as of 03/31/2026

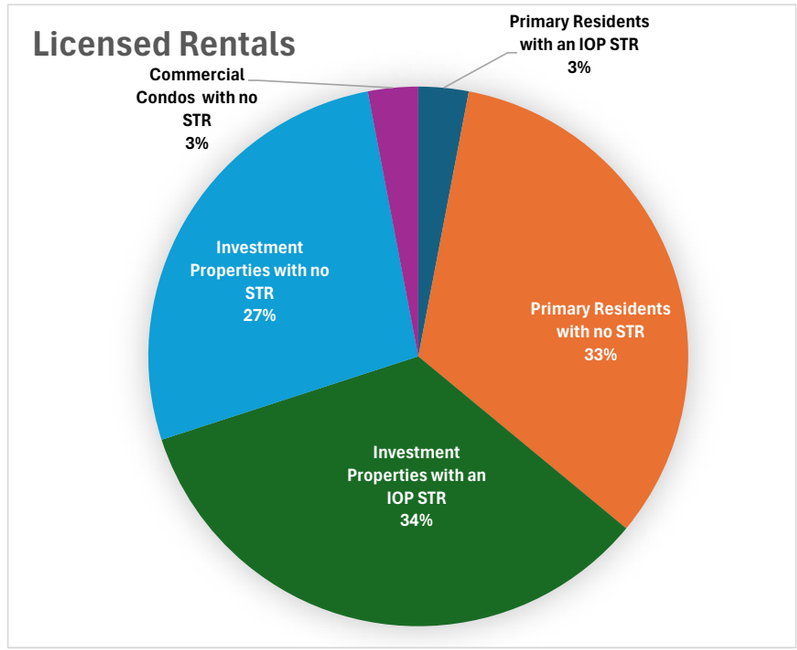
Net increase of 39 Dwelling Units from 2024 to 2025 (see notes for details)

	COUNTY DATA for 2025			ADDS TO COUNTY DATA		
	4%	6%	Total Dwelling Units	4%	6%	Total
Single Family	1,557	1,575	3132[2]	4	26	30[1]
Townhouse	31	204	235			
Duplex/Triplex	22	28	50	24	29	53[3]
Condominium	66	931	997		52	52[4]
Commercial Condo	-	119	119[5]			
Total Dwellings	1,676	2,859	4,535	28	402	430

BREAKDOWN COUNTY TOTALS ACCORDING TO IOP SHORT TERM RENTAL LICENSE STATUS												
4% Primary Residence			6% Investment Property			All Residential Parcels			All STR Parcels		
4% with IOP STRL	4% Other	Total 4%	6% with IOP STRL	6% Other	Total 6%	Total Dwelling Units	Total STRLs	% with a STRL	Total Parcels	Total STRLs & Commercial Condos	% of Parcels Used as STRs
107	1,454	1,561	761	840	1,601	3,162	868	27%	3,162	868	27%
2	29	31	90	114	204	235	92	39%	235	92	39%
10	36	46	25	32	57	103	35	34%	103	35	34%
13	53	66	722	261	983	1,049	735	70%	1,049	735	70%
									119	119	100%
132	1,572	1,704	1,598	1,247	2,845	4,549	1,730	38%	4,668	1,849	40%

Potential unlicensed rentals identified by Rentalscape	-
4% Pending licenses (applied within last 60 days but not paid)	-
6% Pending licenses (applied within last 60 days but not paid)	2
	1,732

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



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

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

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

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

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

ISLE OF PALMS POLICE DEPARTMENT
MONTHLY REPORT
MARCH 2026

SIGNIFICANT DEPARTMENTAL ACTIONS

Incidents of interest in March include 49 arrests, 475 traffic stops, 28 drug related charges, 121 traffic citations, and 5 arrests for driving under the influence.

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

ACTIVITY SUMMARY	MAR 2026	YTD 2026	MAR 2025	YTD 2025
Calls for Service	905	2251	997	2130
Incident Reports	113	271	123	266
Traffic Collisions	8	15	4	12
Traffic Stops	475	1295	534	1013
Bicycle Stops	1	7	0	0
Golf Cart Stops	3	5	0	0
Marine Calls for Service	0	0	0	0
Arrests	49	119	45	100
State Law Violations	164	381	134	298
City Ordinance Violations	9	24	5	9
Warning Citations	389	1059	461	840
Parking Citations-PCI Municipal Services	949	1220	553	714
Isle of Palms Warrants Served	7	11	3	14
Criminal Investigations-Cases Opened	14	41	4	28
Criminal Investigations-Cases Closed	10	16	16	36
Training Hours	150	734	67	313
Coyote Sightings	21	34	22	36
Beach Wheel Chairs Issued	4	7	6	8

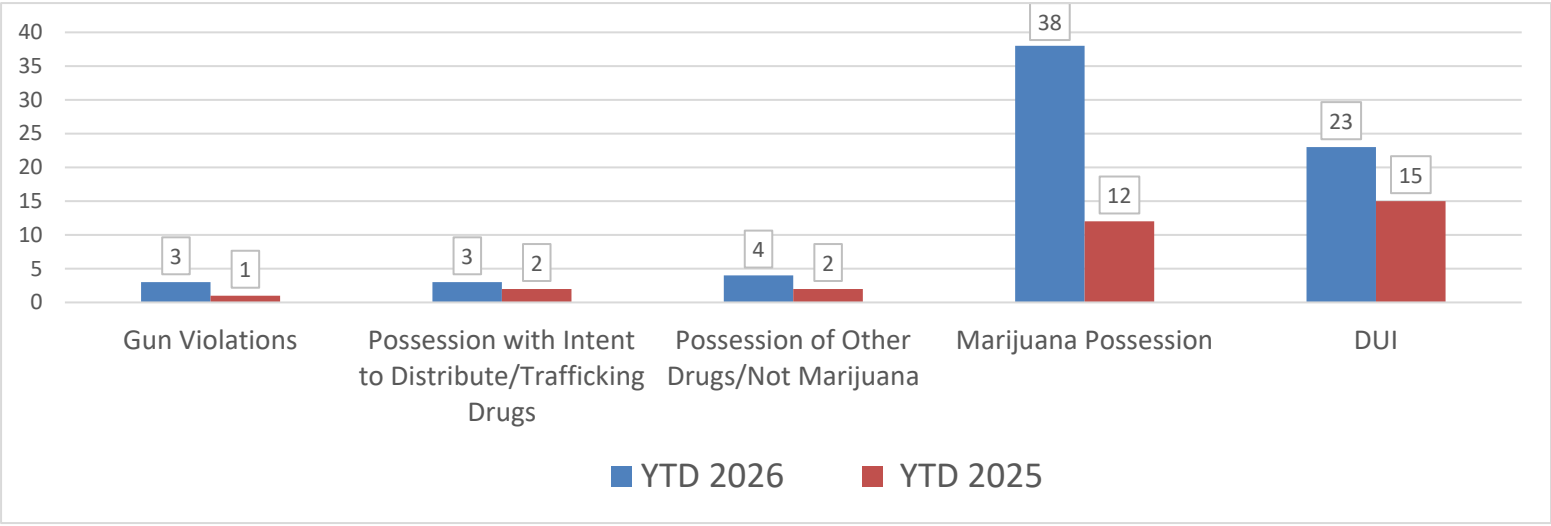
REPORTS BY OFFENSE TYPES	MARCH 2026	YTD 2026
DUI	5	23
Other Alcohol Offense	13	23
Arson/Suspicious Fire	1	1
Rape/Sexual Assault	0	3
Assault	0	2
Indecent Exposure	0	0
Harassment	0	0
Drug Incident	34	67
Homicide/Manslaughter	0	0
Traffic	28	69
DUS	16	35
Robbery	0	0
Burglary	1	1
Theft from Motor Vehicle	0	0
Motor Vehicle Theft	0	0
Larceny	4	4
Fraud	2	11
Suicide (Actual or Attempted)	0	2
Vandalism	2	7
Weapon Law Violations	1	4
Assist Other Agency	6	15
Noise Violation	15	28
All Other Offenses	24	65
TOTAL	**152**	**360**

BEACH RELATED CHARGES	MAR 2026	YTD 2026	MAR 2025	YTD 2025
Alcohol on Beach	0	0	0	0
Smoking on Beach	0	0	0	0
Litter on Beach	0	0	0	0
Glass on Beach	0	0	0	0
Plastics on Beach	0	0	0	0
Vehicles on Beach	0	0	0	0
Nudity on Beach	0	0	0	0
Beached Boat on Beach	0	0	0	0
Destruction of Sea Oats	0	0	0	0
Dog Off Leash	3	4	0	1
TOTAL	**3**	**4**	**0**	**1**

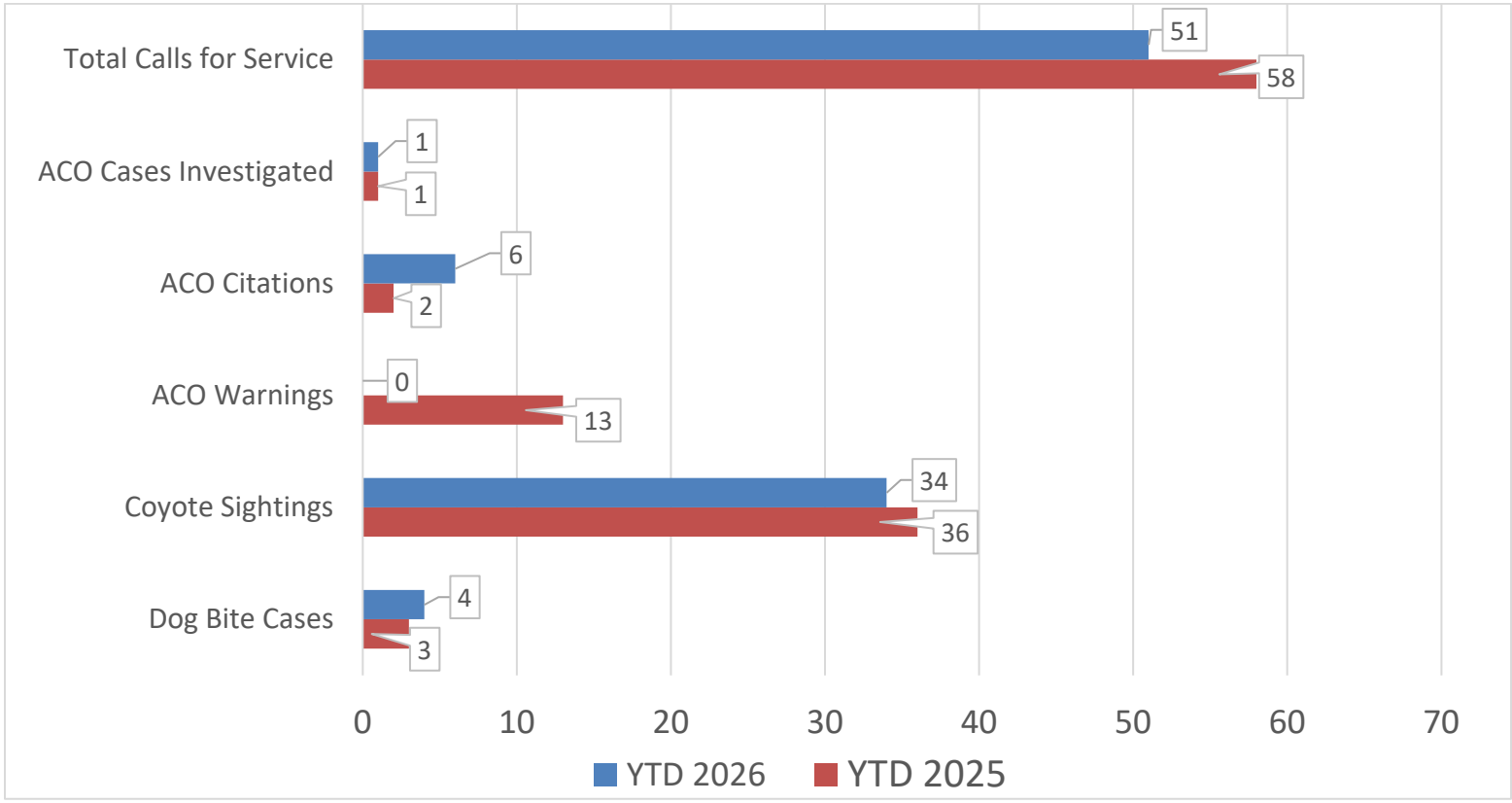
CHARGES	MAR 2026	YTD 2026	MAR 2025	YTD 2025
Attempted Murder	0	0	0	0
Robbery	0	0	0	0
Assault	0	0	0	0
Domestic Violence	0	0	1	4
Public Disorderly	1	2	2	4
Burglary	0	0	0	0
Possession of Stolen Vehicle	0	0	0	0
Grand Larceny	0	0	0	1
All Other Larceny	0	0	0	0
Fraud	1	1	0	1
Weapon Violation	2	3	0	1
Drug Violations/Sale/Manufacture/ Distribution/Etc.	2	3	2	2
Possession of Controlled Substance	1	1	0	0
Other Drug Possession Methamphetamine/ Cocaine/Cocaine Base/Ecstasy/MDMA/Etc.	1	3	1	2
Simple Possession of Marijuana/Possession 1 oz. or less	20	38	8	12
Drug Equipment Violation	4	9	0	2
Vandalism/Damage to Property	0	0	0	0
Driving Under Suspension	20	40	10	34
Driving Under Influence	5	23	8	15
Other Alcohol Violation	13	23	10	17
Speeding	8	40	8	37
Other Traffic Related	93	202	85	169
Golf Cart Violation	0	0	0	0
Marine Violation	0	0	0	0
Resisting/Hindering/Assaulting Public Official or Police Officer	0	2	0	0
False Information to Police/Fire/Rescue	0	0	0	0
Failure to Stop for Police/Evade/Elude	0	0	1	2
Animal Violation (Other than Dog at Large)	0	2	0	1
Noise Violation	0	0	0	1
Littering	0	1	0	0
Indecent Exposure	0	0	0	0
Business License	6	17	2	3
All Other Charges	0	2	4	12
TOTAL	**177**	**412**	**142**	**320**

ISLE OF PALMS POLICE DEPARTMENT
MONTHLY REPORT
MARCH 2026

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



Animal Control Activity - Year to Date

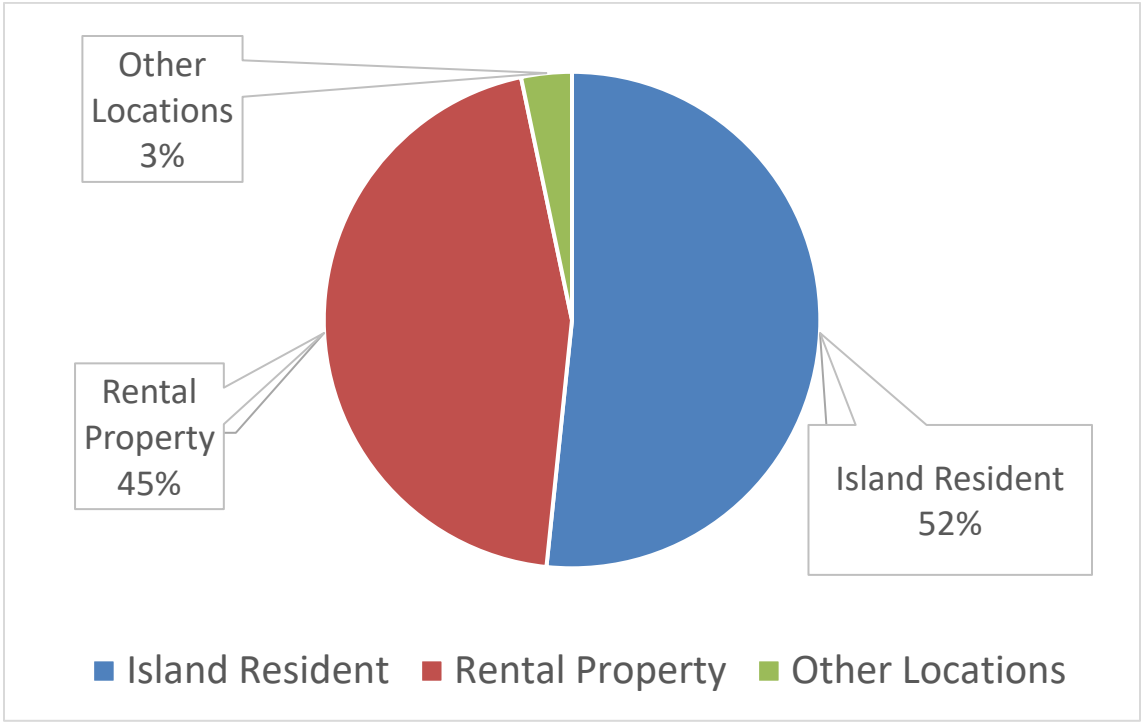


Livability Statistics – MARCH 2026

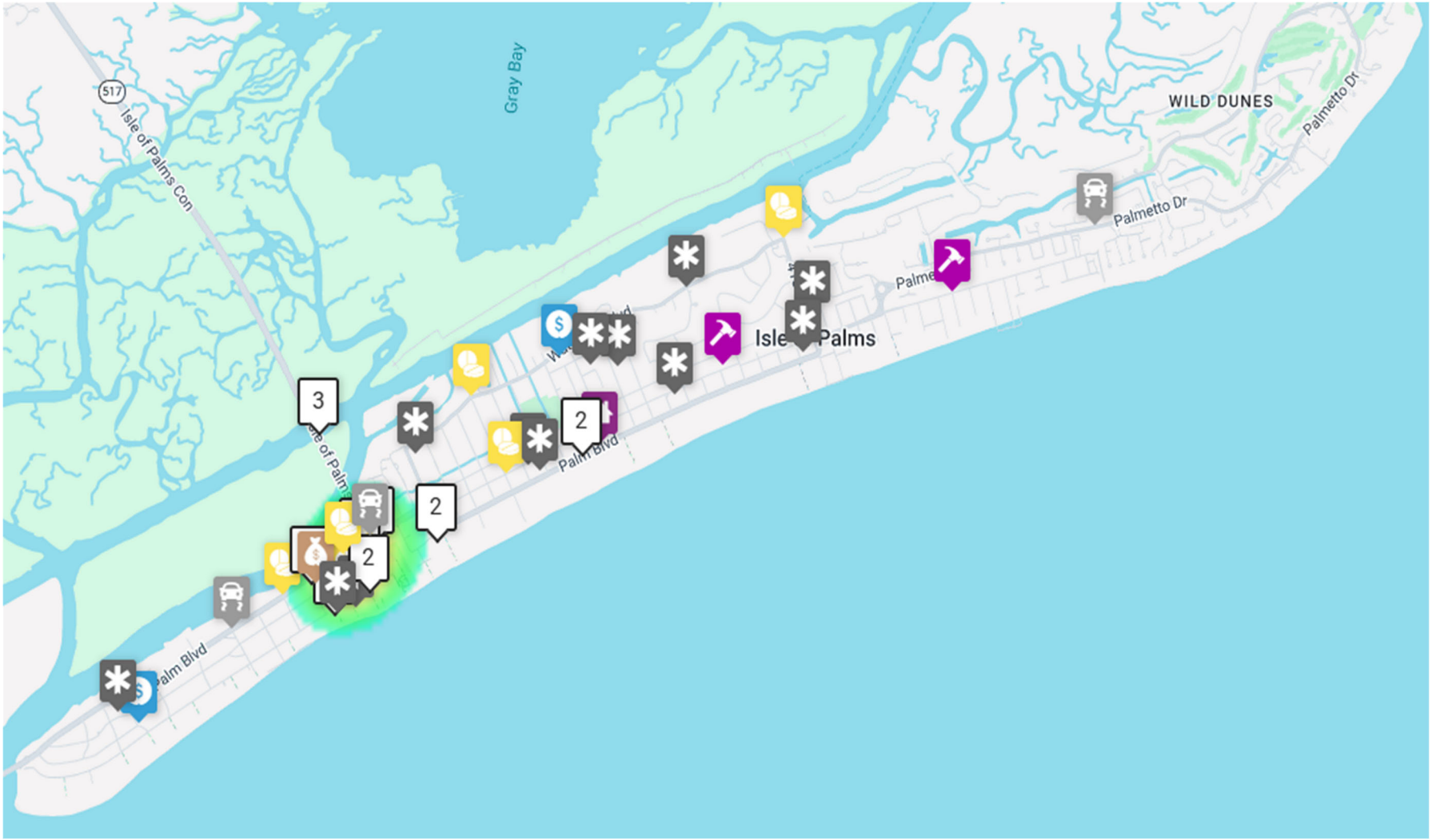
LIVABILITY COMPLAINTS	ISLAND RESIDENT	RENTAL PROPERTY	OTHER LOCATIONS	TOTAL COMPLAINTS
NOISE	4	9	2	15
FIREWORKS	0	0	0	0
UNKEMPT LOTS	5	1	0	6
RIGHT-OF-WAY OBSTRUCTION	1	0	0	1
BUSINESS LICENSE	13	1	0	14
OTHER PROPERTY VIOLATIONS NOT LISTED	0	4	1	5
SHORT TERM RENTAL OCCUPANCY VIOLATIONS	0	0	0	0
SHORT TERM RENTAL VEHICLE LIMIT VIOLATIONS	0	0	0	0
ROLL CART VIOLATIONS	24	26	0	50
TOTAL	**47**	**41**	**3**	**91**
% BY CATEGORY	**52%**	**45%**	**3%**	

CITATIONS	WARNINGS	UNFOUNDED	COMPLAINT DISPOSITION
0	5	10	15
0	0	0	0
0	6	0	6
0	1	0	1
6	2	6	14
0	5	0	5
0	0	0	0
0	0	0	0
0	50	0	50
6	**69**	**16**	**91**
7%	**76%**	**18%**	

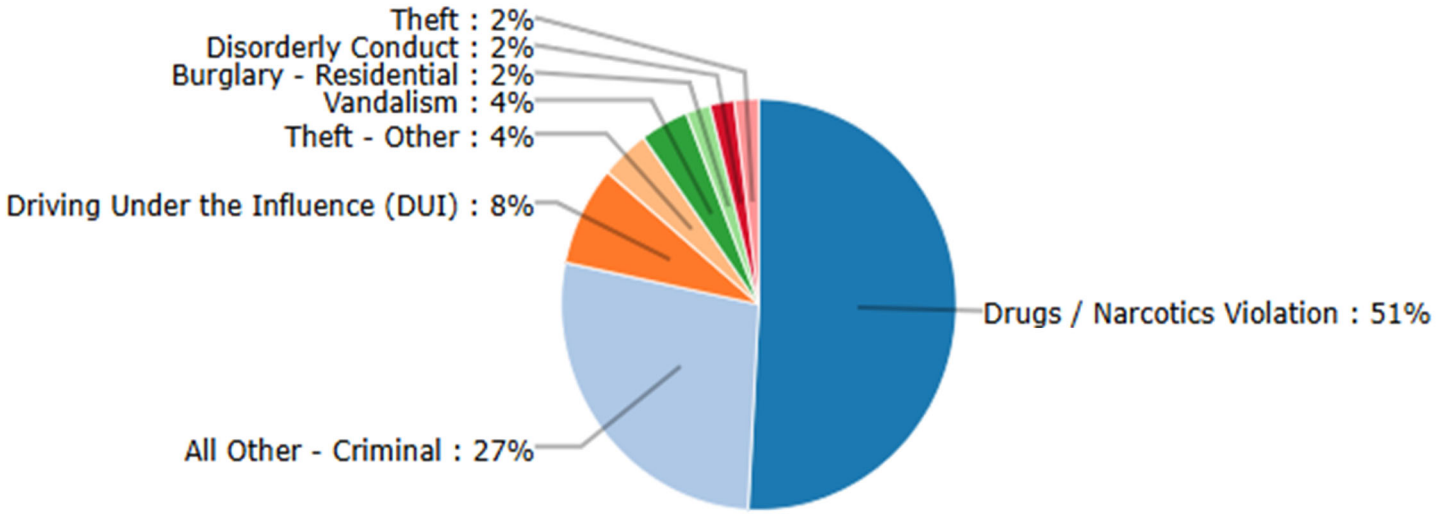
Livability Complaint by Property Type – MARCH 2026



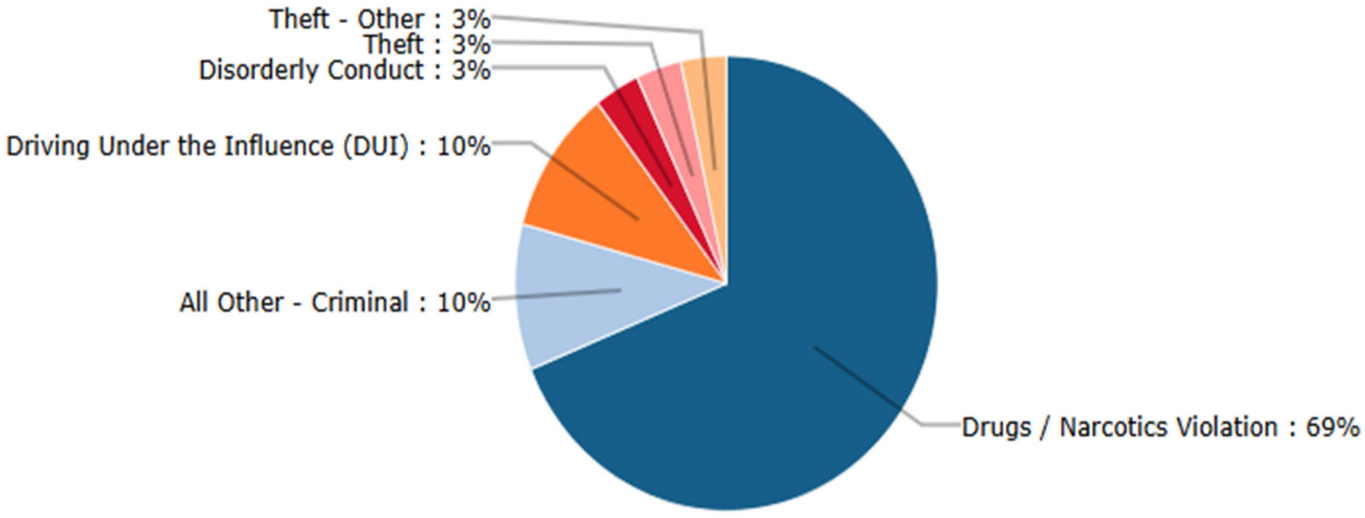
INCIDENT REPORT DENSITY/HEAT MAP
MARCH 2026



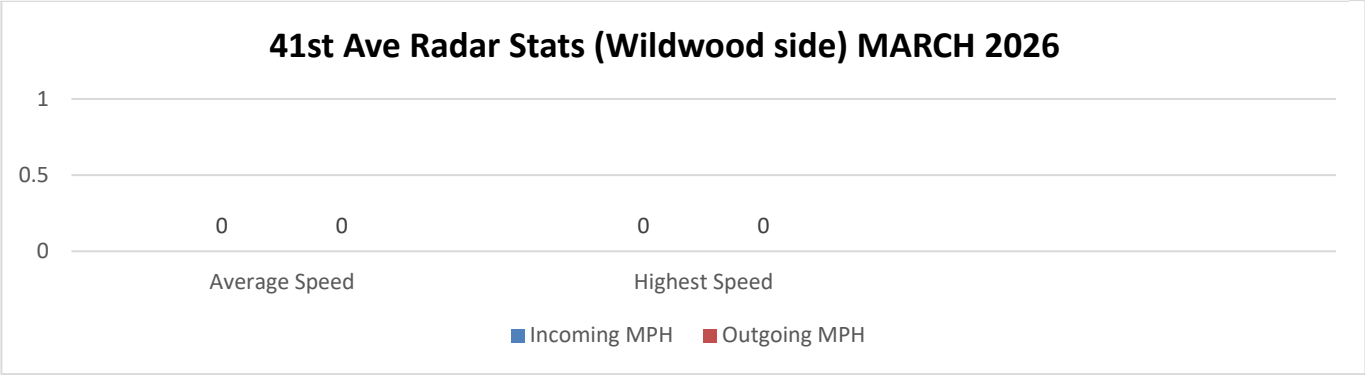
Reported Incident Crime Class Types – MARCH 2026



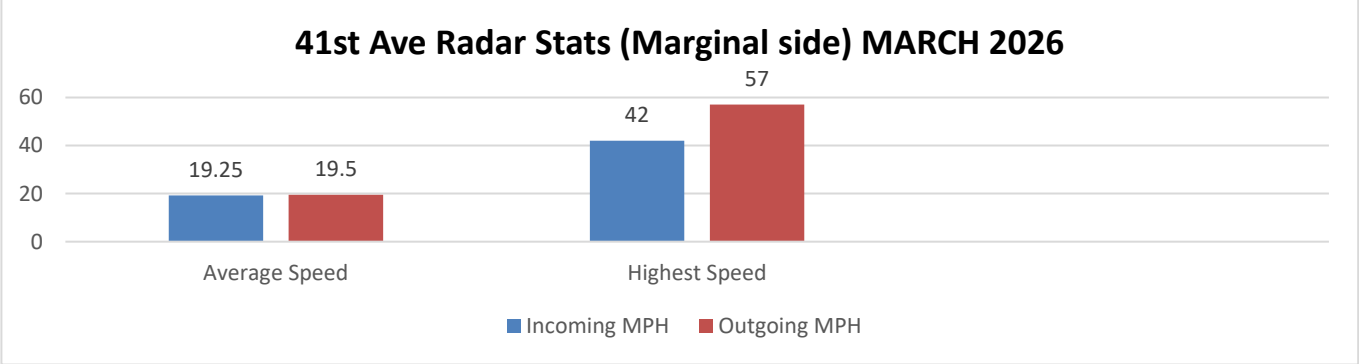
Reported Incident Crime Class Types (Red Area) – MARCH 2026



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

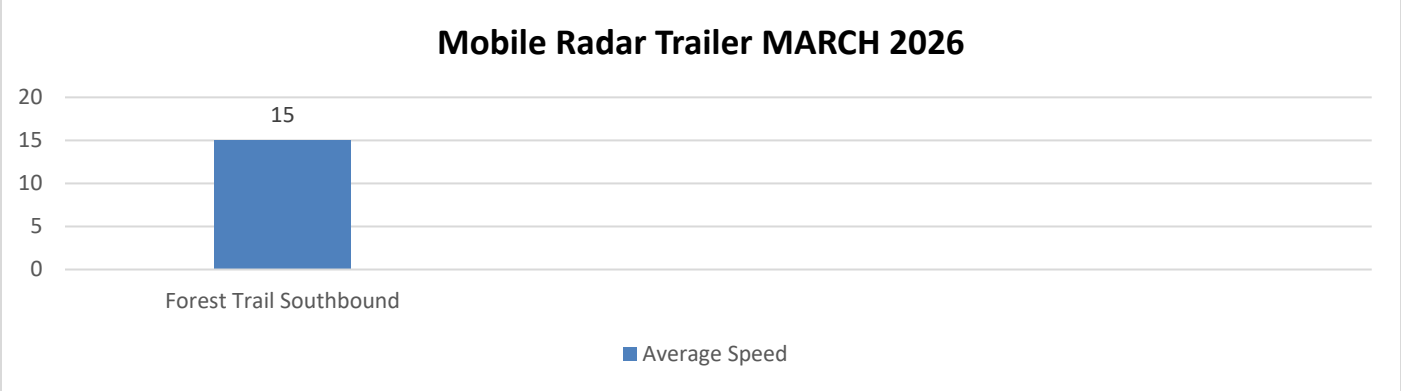


- Radar inoperable at this location.



Total Incoming Vehicles: 19166
Total Outgoing Vehicles: 15824

Busiest Day of the Month: March 21, 2026
Total Vehicles Incoming: 1025
Total Vehicles Outgoing: 736



PCI MUNICIPAL SERVICES
MARCH 2026

DESCRIPTION	VALID COUNT	CANCEL COUNT	PAID COUNT	TOTAL CITATIONS	TOTAL WARNINGS
BLOCKING VEHICLE ACCESS	1	0	0	**1**	**0**
PARALLEL PARKING ONLY	2	0	0	**2**	**1**
BLOCKING BEACH ACCESS	2	1	1	**4**	**4**
MUST PARK ANGLED	0	0	0	**0**	**1**
BLOCKING/ OBSTRUCTING TRAFFIC	0	1	0	**1**	**1**
NON-PAYMENT	408	128	153	**689**	**467**
BLOCKING DRIVEWAY	0	0	1	**1**	**0**
RESIDENTIAL PERMIT REQUIRED	53	12	11	**76**	**68**
IMPROPER PARKING	5	1	4	**10**	**10**
PARKED IN A LOADING ZONE	5	1	0	**6**	**2**
NO PARKING ZONE	23	9	13	**45**	**16**
PARKED ON PAVEMENT	19	6	5	**30**	**37**
DOUBLE PARKING PROHIBITED	0	0	0	**0**	**1**
PARKED WITHIN 25FT OF INTERSECTION	1	0	1	**2**	**3**
PARKED WITHIN 4FT OF PAVEMENT	15	2	7	**24**	**46**
PARKED IN OR WITHIN 20FT OF A CROSSWALK	1	0	1	**2**	**1**
HANDICAPPED/ NON-VISABLE PLACARD	0	1	0	**1**	**1**
PARKED AGAINST THE FLOW OF TRAFFIC	37	5	13	**55**	**62**
Total	**572**	**167**	**210**	**949**	**721**

MONTHLY REPORT 2026

MARCH 2026

ISLE OF PALMS FIRE & RESCUE

Authored by: Craig K. Oliverius, Fire Chief

OPERATIONS

Incident by Type

	2026			2026	
Incident Type Primary Category 1 (filncident.03)	Jan	Feb	Mar	Grand Total - Current	% of Total Incidents - Current
Fire	3	4	6	13	5.00%
Hazardous Situation	3	5	5	13	5.00%
Medical	22	14	31	67	25.00%
No Emergency	56	44	50	150	56.00%
Public Service	9	9	3	21	8.00%
Rescue	0	1	1	2	1.00%
Grand Total	93	77	96	266	100.00%

****EMS reporting variance (-1)****

Residency Status

TOTAL INCIDENTS FOR THE MONTH: 97

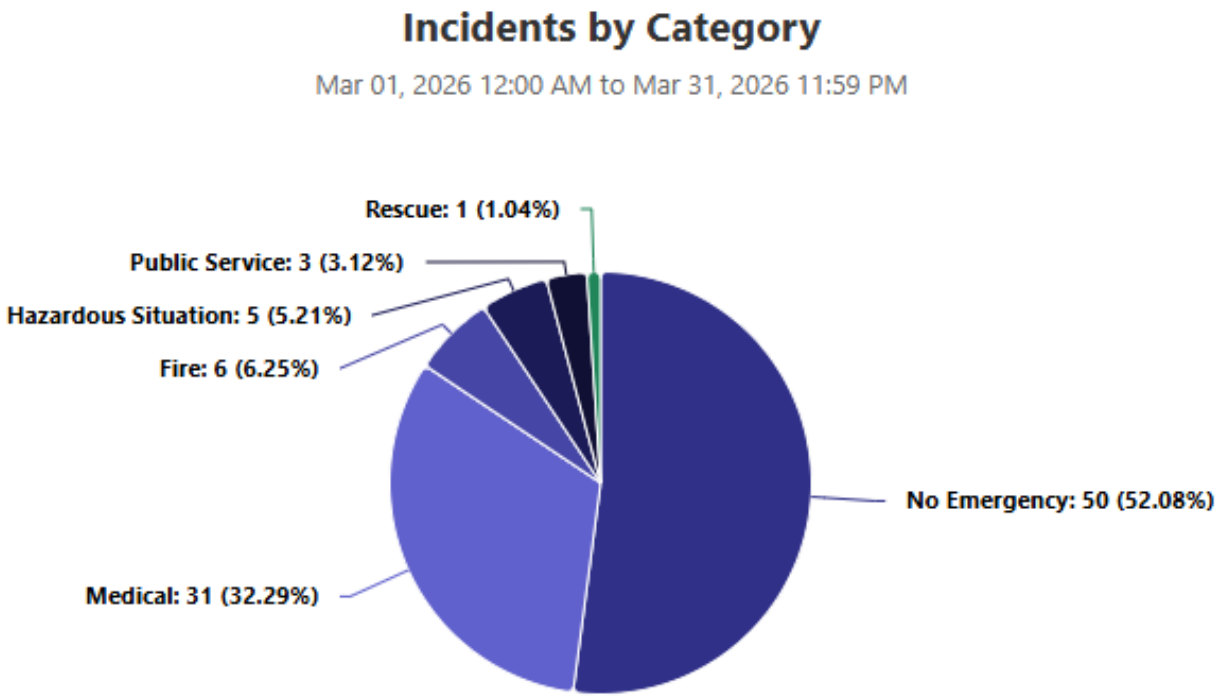
Resident Calls: 24
Non-Resident Calls: 57
Unknown: 16

Emergency Medical Incidents

Isle of Palms Fire & Rescue
Number of Emergency Medical Incidents: 31

Number of Resident Emergency Medical Incidents: 12
Number of Non-Resident Emergency Medical Incidents: 13
Number of unknown residency Emergency Medical Incidents: 6

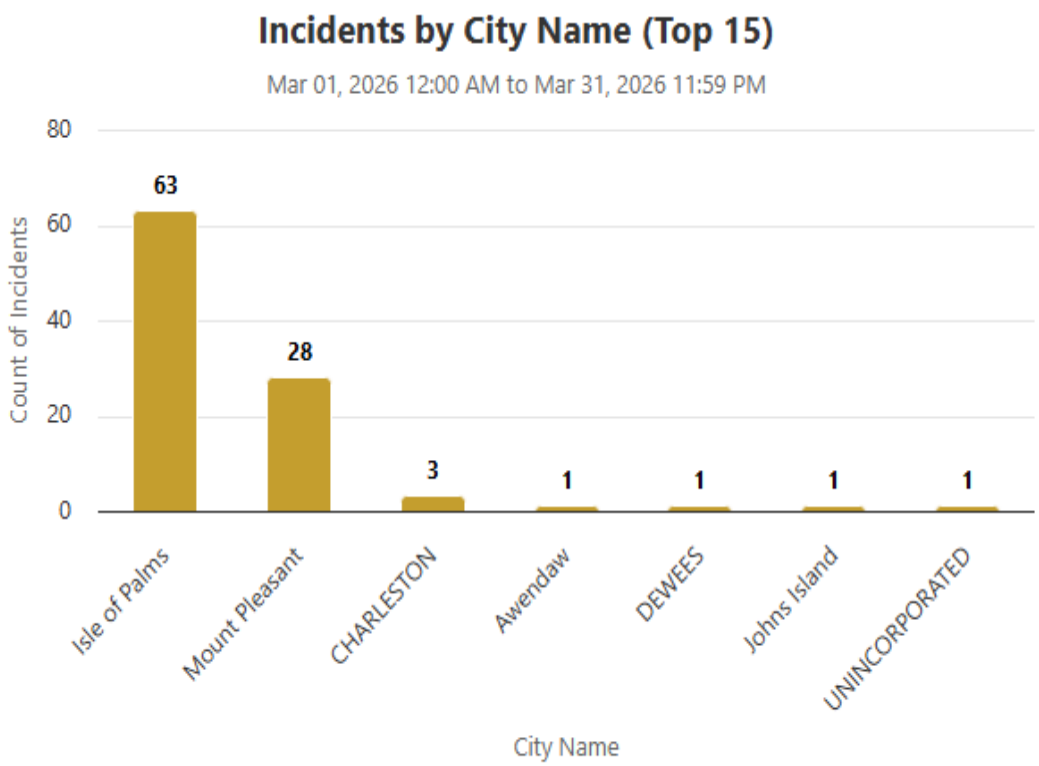
Incident Type Categories



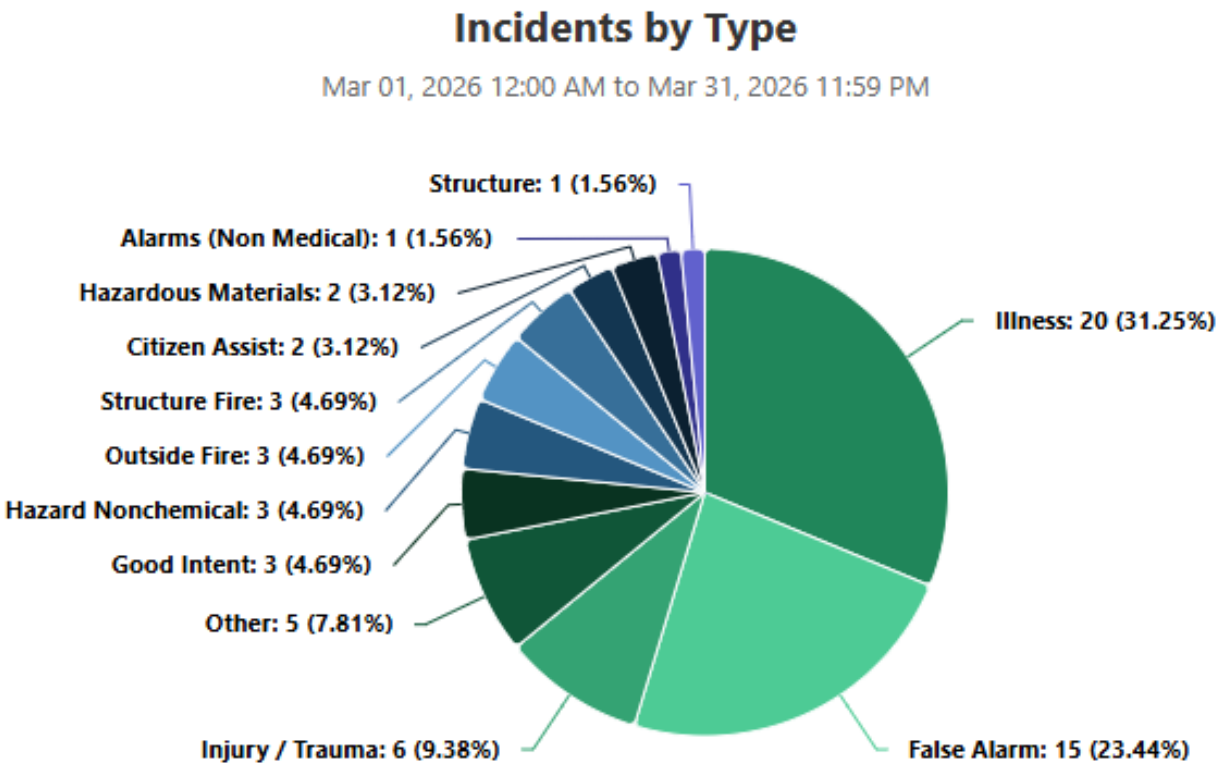
Heat Map

SC 517
Gray Bay
Isle of Palms Connector
Wild Dunes
Forest Trail
41st Avenue
Palm Boulevard
Waterway Boulevard
SC 703

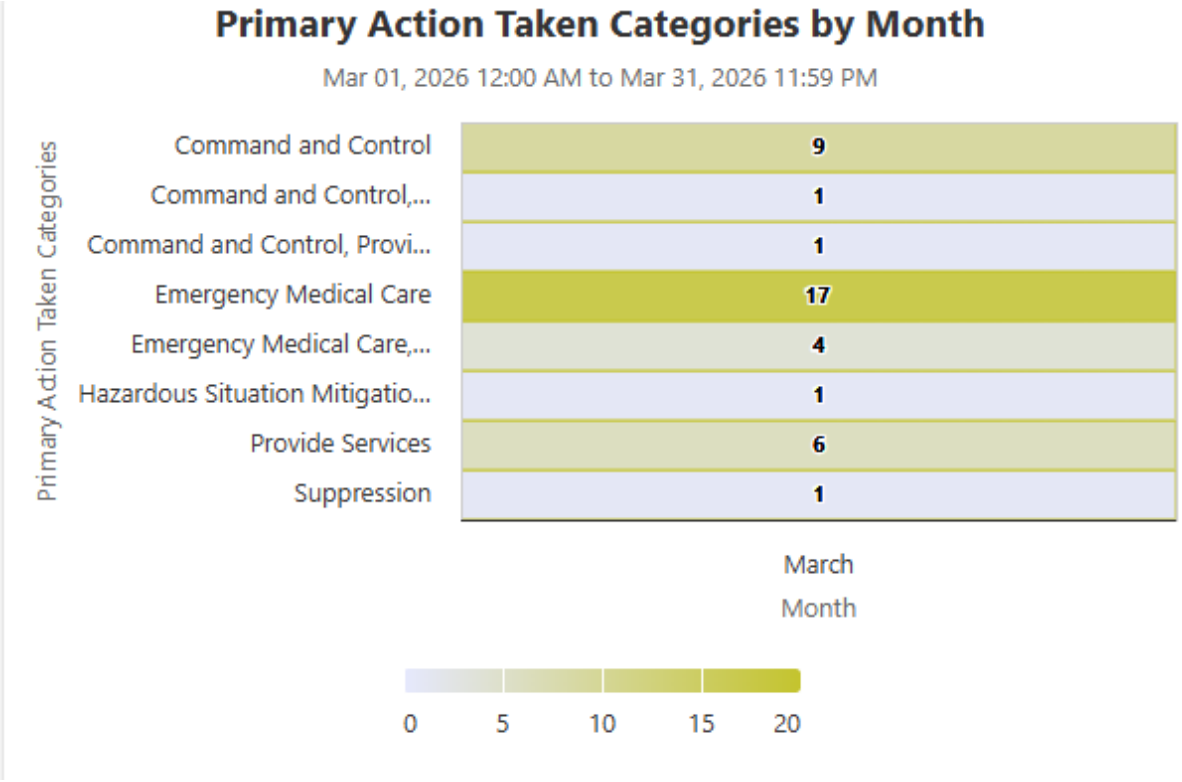
Automatic Aid Given by Fire Department Given Aid



Breakdown of Fire Department Call Types



Fire Department Activity



Monthly Training Schedule

March 2026 Training Schedule

Fire Training

Date	Time	Topic	Proctor	Location
TBA – B-Shift	0930-1130	Target Hazard Presentation	FM Miller	TBA
A-Shift	0930-1130	Officer Development	BC Giddens	Sta 1 or 2
B-Shift	0930-1130	Officer Development	BC Hall	Sta 1 or 2
C-Shift	0930-1130	Officer Development	BC Smith	Sta 1 or 2

One Session will include the DC, BC and CAPTAIN, TBD between the DC and BC

Medical Training

Date	Time	Topic	Instructor	Location
March– A-Shift	N/A	Respiratory System Anatomy and Physiology Review	CAPCE	N/A
March– B-Shift	N/A	Respiratory System Anatomy and Physiology Review	CAPCE	N/A
March – C-Shift	N/A	Respiratory System Anatomy and Physiology Review	CAPCE	N/A

Special Operations Training

Date	Time	Topic	Instructor	Location
TBA	TBA	High Water Rescue	Eng. Moses/Eng. Mello	IOPFR St. 2

****Engineer Moses will coordinate with DC of Fire Ops to align with Fire Training****

Wellness

Date	Time	Topic	Proctor	Location
TBA	TBA	K-9 Therapy with Lucy	Ms. Catherine & Chaplain Paula	IOPFR St.1

Training Announcements

- **Fire Hydrant Testing and Maintenance (All Shifts)**
- Oliverius, Harshaw, Tuohy…Center for Public Safety Excellence Conference Orlando FL 9-13
- Charleston Fire Chief's Association, 03/18/26
- Weekly Department Visits to Recruit Schools (MPFD & GCFD)
- ICS Command Training – Remains Required for BC/Captains @ CFD Sta 11 (Fridays)
- **March 27th Castonguay Graduation @ Mount Pleasant Fire Recruit School**
- **March 27th, 1600, hours Diamond and Lalonde Graduation Goose Creek Recruit School**
- March 28th Cooper River Bridge Run Ladder 1001 @ 0500 hrs-1100 hrs. at Mill Street
- FF Recruit Stein St. Paul's Fire Recruit School Preparation

FIRE MARSHAL

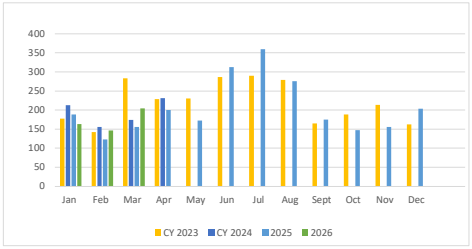
MARCH 2026 Report

- Routine Inspections
- IOP Connector Run zoom meeting
- Fire and Life Safety Educator class with passing score on Exam (3/2-3/6)
- New Food Truck Inspection (Mister Softee)
- Target Hazard Training
- Recruit Graduations
- Installed new jack stand for Jet ski 1001
- Cancer presentation with Dr. Galaid
- Meeting with administration in regard to Windjammer sprinkler system installation project.
- Complete Target Solutions assignments
- Complete CFI trainer continuing education courses
- Create new Food Truck inspection Form
- Create new Pre-plan form to add to SOGs
- Create new “Fire Watch Notice” form

City of Isle of Palms, SC
Public Works Department - March 2026 Report

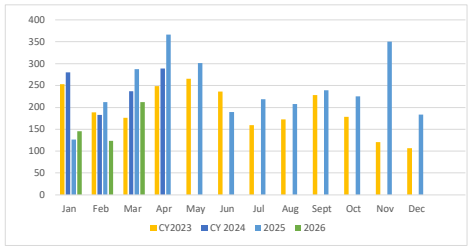
Household Garbage (Tons)

Month	2021	2022	2023	2024	2025	2026
Jan	177.84	195.16	177.78	213.1	188.39	163.35
Feb	146.48	166.74	141.99	155.8	122.54	146.13
Mar	204.6	269.88	283.84	174.12	155.86	204.7
Apr	249.86	232.29	228.59	231.41	200.01	
May	238.23	224.49	230.63	270.85	172.1	
Jun	309.71	295.83	286.52	285.71	312.67	
Jul	334.17	317.47	290.33	369.56	360.17	
Aug	285.21	275.99	279.2	251.11	275.98	
Sept	247.76	167.91	164.66	207.05	174.7	
Oct	184.63	175.99	188.33	188.84	147.66	
Nov	315.31	147.67	213.92	130.67	155.89	
Dec	286.85	133.1	162.31	177.15	203.88	



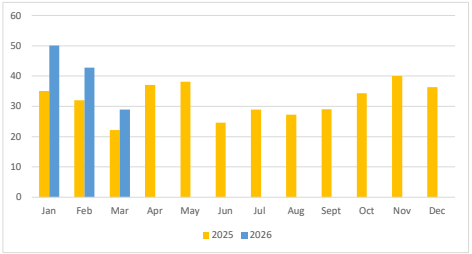
Yard Debris (Tons)

Month	Column2	2022	2023	2024	2025	2026
Jan	183.07	218.4	252.78	279.78	126.21	145
Feb	156.06	190.63	188.5	182.95	212.03	123.28
Mar	282.37	215.58	176.46	236.88	286.98	212.02
Apr	256.07	231.64	248.37	288.91	366.07	
May	208.32	190.02	265.62	229.39	300.94	
Jun	266.23	217.88	236.52	186.2	189.64	
Jul	273.08	202.64	159.51	256.16	218.83	
Aug	223.64	184.78	172.83	250.74	207.4	
Sept	182.96	212.11	227.8	176.09	239.25	
Oct	152.16	528.77	178.51	317.18	225.59	
Nov	124.04	304.19	120.6	166.13	350.71	
Dec	125.14	126.89	106.2	141.64	183.77	



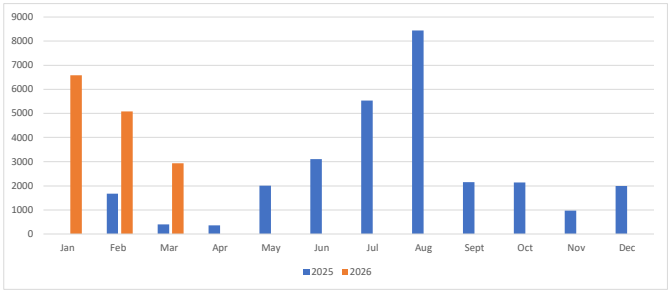
Miscellaneous Garbage Collection (Tons)

Month	2022	2023	2024	2025	2026
Jan				35.07	50.14
Feb				32.09	42.84
Mar				22.25	28.92
Apr				37.1	
May				38.12	
Jun				24.64	
Jul				28.98	
Aug				27.3	
Sept				29.06	
Oct				34.36	
Nov				40.14	
Dec				36.36	



Stormwater Management (Linear Feet)

Month	2025	2026
Jan	0	6587
Feb	1679	5087
Mar	395	2940
Apr	358	
May	2010	
Jun	3115	
Jul	5530	
Aug	8445	
Sept	2150	
Oct	2140	
Nov	975	
Dec	2000	



Stormwater Management

DATE	COMPANY	ZONE	LOCATION	ft	DESCRIPTION
3/12/2026	IOP		Columbia		MASC 1st quarter meeting
3/16/2026	IOP	14-B	22nd-27 Palms Blvd	1500	PS-cleaned roadside ditch with Mini
3/23/2026	IOP	17	29th and skinner	340	PS-cleaned roadside ditch with Mini
3/23/2026	IOP	4	7th & Palms Blvd	200	PS-cleaned roadside ditch with Mini
3/24/2026	IOP	20	forest trail		PS-inspected internal ditch
3/31/2026	Fortis	11	22nd Ave	900	Cleaned pipes and boxes

Fortis Enviornmental LLC-City of Isle of Palms drainage maintence contractor FE
IOP Public Services PS Drainage maintenance IOP
Pleasant Places Drainage Maintenance

Beach Access Paths Maintenance & Improvements

Location	Description
Island wide	Landscape Maintenance
Front beach restroom access	Management and repairs

City wide beach clean up	Cleaning beach by See Wee construction
Public restroom, sea cabins, 9th 1X	Boardwalk fastener repair complete at Public restrooms
Palm Blvd. 21st-41st	Rights of way maintenance
Beach accesses/beach	Beach access management and signs

Building & Facilities Maintenance

Location	Description
City Hall	Ongoing repair
Carmen R Bunch Park	Irrigation complete
Public Services	Ongoing deployment of new city garbage cans
Public Restroooms	Management
Beach/Public Services	Beach litter clean up during spring break
Public Services	Ongoing street sign replacement
PSB	Elevator repairs 2 times
Public Services/connector	Clean up
Garbage compactor	PS-Cleaning weekly/powerwashing
Streets	Paving of Merritt Blvd
Garbage compactor	Repairs
Marina	UST Marina/ PSB and compliance testing
Beach Access	Mobi matt replacement at 31A st
City wide UST	DES Compliance teting
Front Beach	Installation of 3 decorative street signs in the commercial district

Isle of Palms Recreation Department

Monthly Report
March 2026

Programs, Group Fitness, Athletics & Special Events

- Adult Classes: Fitness Classes and Programs with top participation: Core & More (21), Strength (21), Dog Obedience (23), Move-It (25), Yin Yoga (18), Stability & Strength (22), Suspension Training (13), Tabata (10), Pilates (12), Tai Chi (14) & Table Tennis open play (8)
- Youth Classes: Youth Art (42), Gymnastics (30), Youth Tennis (16), Theater (12), Pre-teen Yoga (3), & Youth Volleyball (33)
- Speaker Series: March 3 - Facts about Arthritis (9), March 12 - AI: the good, the bad and the curiosity of it all (postponed)
- Flower Power: Green Pots - (4) people participated.
- Keenagers: Wednesday, March 4 at Noon, 45 attended the covered dish lunch and performance by Carroll Brown.
- Front Beach Fest: Saturday, March 7 from 12pm - 4pm. Live Music, local restaurants, food trucks, over 60 vendors and activities for children. The event was well attened by locals and visitors and enjoyed a great day of community.
- Yard Sale: Saturday, March 21 from 8am -11am. 50 vendors set up and sold used or like new products. Vendors set up along 27th - 29th Ave along Hartnett Blvd. Goodwill came to take any left over itesm that vendors did not want.
- Youth Baseball Games started the week of March 2, a total of 128 children are participating in the spring league.
- Camp Summershine Registration: Registration opened March 18 at 8am, camps closed by 8:05am. All 8 weeks of camp are full with 60 children enrolled in each week.

Upcoming Programs, Events & New Offerings

- Keenagers: Wednesday, April 1 at Noon, covered dish lunch and performance.
- Speaker Series: April 1- Herpetology, Barrier Island Eco Tours; April 9 - Cyber Security; April 13 - Osetoporosis & Bone Health
- Easter Egg Hunt: Saturday, April 4 at 10am
- Flower Power: Monday, April 6 at 10am
- Spring Break Soccer Camp: April 6-10 from 9am - Noon, instructed by Soccer Shots
- Tae Kwon Do Tournament: April 10 - 11 - Techniques for Advance belt placement
- Shred Day: Wednesday, April 22 from 9am - 11am, located on 27th Ave.
- Cars in the Park: April 25 at 10am
- Hurricane Expo: Thursday, May 7 from 4pm - 7pm

Operations

- Budget preparations for capital and operating budget and receiving quotes.
- Attended job fair at Wando and Lucy Beckham High Schools for camp counselors and recreation assistants.
- Interior lobby and hallway lighting upgrade approved and scheduled for April 10.
- Intertior lobby and office carpet installation ordered and schedule for April 18-19.
- Hosted Town Hall meeting on Thursday, March 27 at 5pm.
- Hosted Community Easement Meeting on Thursday, April 2 at 5pm.
- Tennis Court Bid for proposals closes Wednesday, April 8.

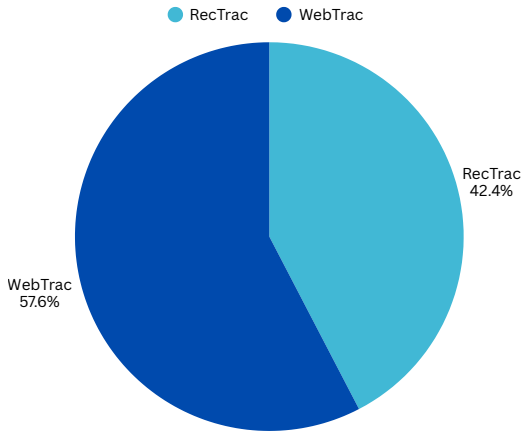
Maintenance & Repairs

- Playground Inspection - quarterly inspection completed on March 13
- Big Bear Roofing - Inspected roof and will be scheduled to complete some improvements on wear of roof.
- Marmic & Vector Security onsite for hood, fire extinguisher, fire alarms and pull stations inspections.
- Grounds pesticide license state inspection with Clemson Extension - passed.
- MUSCO Lighting - replaced and ran new wires to baseball pole #4 from junction box. Light pole is currently working and back on monitor list.
- Replaced water fountain on softball field, repaired water source in the dog park.
- Lined and painted fields for adult 6v6 soccer and all baseball leagues.
- Welded hitch for groomer and cat claw for groomer attachment.
- Cut 9" holes in the trash can lids for easy and convenient use.

Enrollment Report
March 2026

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

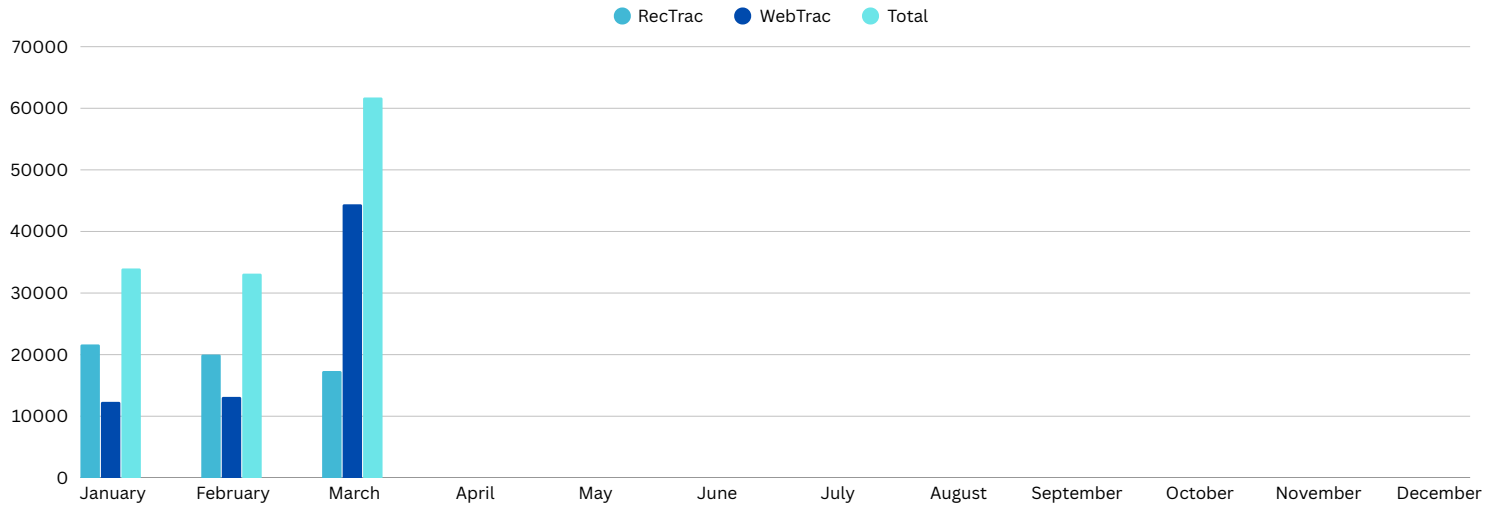
Total registrations for March: 1100



Monthly Revenues 2026

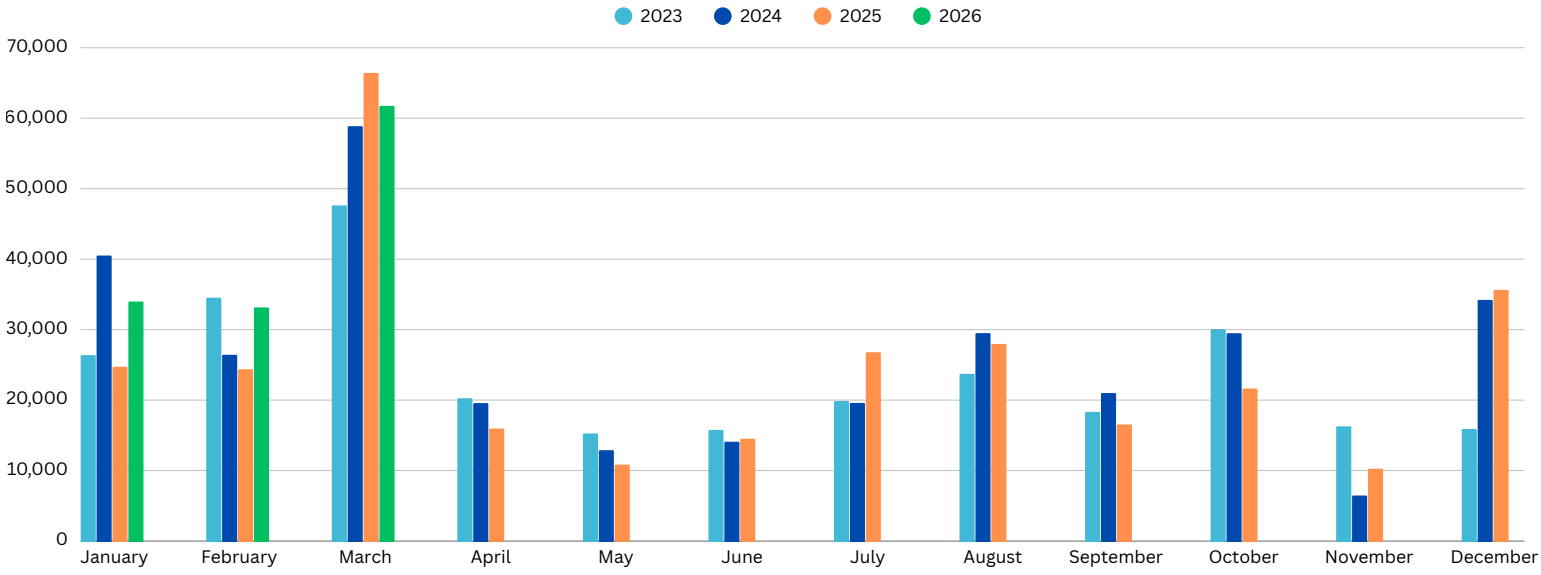
Revenue sales brought in by programs, athletics and events. RecTrac: in-house vs WebTrac: online

Total Revenue for March: $61,752.00



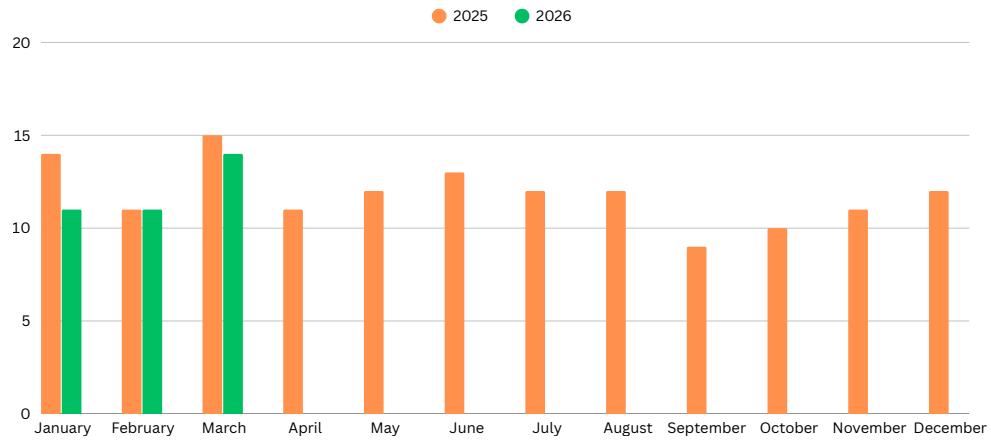
Annual Comparison

Year to Year



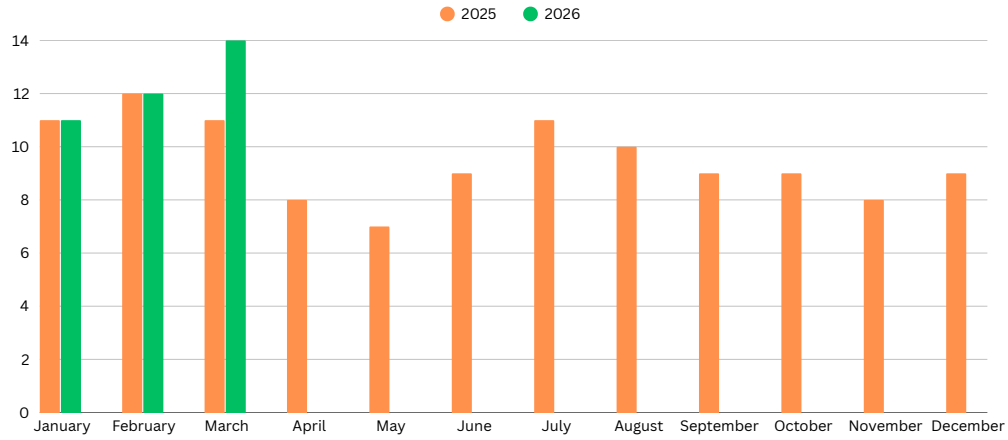
Open Gym Daily Average Visits

Participants utilizing the gymnasium for open play

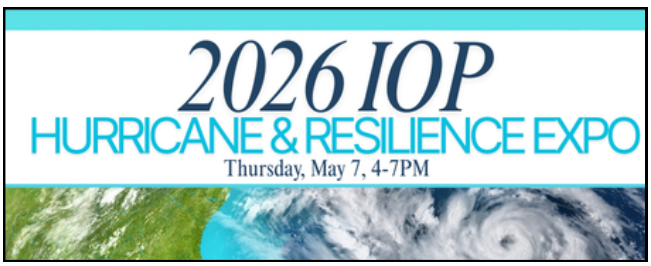


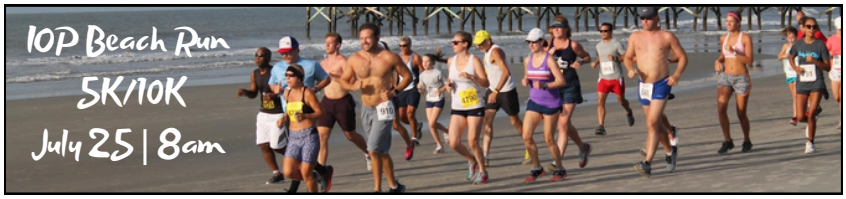
Cardio Room Daily Average Visits

Participants utilizing the cardio room



Upcoming Events:





IOP RECREATION 2026 EVENTS

APRIL

1 Speaker Series 11AM
1 Keenagers NOON
4 **Easter Egg Hunt 10AM-12PM**
9 Speaker Series 5PM
10-11 Tae Kwon Do Seminar
13 Speaker Series 9:45AM
25 Cars in the Park 10AM-1PM

MAY

5 FREE Beach Yoga Begins MAY-OCTOBER 7:30
6 Speaker Series 11AM
6 Keenagers NOON
7 Hurricane & Resilience Expo 4-7PM
14 Stroll & Learn 7:30AM
21 Isle of Paws 4-7PM
25 Memorial Day - CLOSED

FARMERS MARKET

3rd Thursday
June - October
4pm - 7pm

Food Truck Jam, Arts & Crafts Vendors, Live Music & More

City of Isle of Palms, SC

Financial Statement Summary as of 03/31/2026

REVENUE SUMMARY

	YTD Balance	Annual Budget	+/- Budget	% of Budget	Forecast	Fcst_vs_Bgt
General Fund	10,419,613	16,489,811	6,070,198	63%	17,167,329	677,518
Capital Projects Fund	1,807,947	3,780,290	1,972,343	48%	4,475,711	695,421
Municipal Accommodations Fee Fund	1,951,784	2,563,556	611,772	76%	3,483,990	920,434
Hospitality Tax Fund	895,501	1,465,623	570,122	61%	1,539,829	74,206
State Accommodations Tax Fund	2,218,151	3,570,774	1,352,623	62%	3,896,330	325,556
Beach Preservation Fee Fund	1,657,391	1,968,232	310,841	84%	5,229,631	3,261,399
Marina Enterprise Fund	936,722	2,434,724	1,498,002	38%	1,040,153	(1,394,571)
Disaster Recovery Fund	101,008	105,053	4,045	96%	122,307	17,254
All Other Funds	360,679	318,570	(42,109)	113%	375,647	57,077
Total	**20,348,796**	**32,696,633**	**12,347,837**	**62%**	**37,330,927**	**4,634,295**

Transfers IN / (OUT)

	YTD Balance	Annual Budget	+/- Budget	% of Budget	Forecast	Fcst_vs_Bgt
General Fund	815,283	596,172	(219,111)	137%	596,172	-
Capital Projects Fund	500,000	2,069,887	1,569,887	24%	2,069,887	-
Municipal Accommodations Fee Fund	(642,432)	(1,104,821)	(462,390)	58%	(979,821)	125,000
Hospitality Tax Fund	-	(600,321)	(600,321)	0%	(600,321)	-
State Accommodations Tax Fund	(672,851)	(1,460,781)	(787,930)	46%	(1,410,781)	50,000
Beach Preservation Fee Fund	-	-	-	-	-	-
Marina Enterprise Fund	-	499,864	499,864	0%	324,864	(175,000)
Disaster Recovery Fund	-	-	-	-	-	-
All Other Funds	-	-	-	-	-	-
Total	**(0)**	**-**	**0**	**-**	**-**	**-**

EXPENDITURE SUMMARY

	YTD Balance	Annual Budget	+/- Budget	% of Budget	Forecast	Fcst_vs_Bgt
General Fund	12,028,424	17,085,984	5,057,560	70%	16,860,286	(225,698)
Capital Projects Fund	2,192,251	4,508,586	2,316,335	49%	5,034,238	525,652
Municipal Accommodations Fee Fund	483,608	1,203,938	720,331	40%	1,031,738	(172,200)
Hospitality Tax Fund	755,064	1,166,415	411,351	65%	1,021,615	(144,800)
State Accommodations Tax Fund	973,240	2,516,833	1,543,593	39%	2,421,817	(95,016)
Beach Preservation Fee Fund	1,614,192	930,000	(684,192)	174%	7,527,711	6,597,711
Marina Enterprise Fund	516,859	2,350,572	1,833,713	22%	764,878	(1,585,694)
Disaster Recovery Fund	1,046	13,000	11,954	8%	10,000	(3,000)
All Other Funds	395,587	366,393	(29,193)	108%	441,750	75,356
Total	**18,960,272**	**30,141,722**	**11,181,450**	**63%**	**35,114,033**	**4,972,311**

NET POSITION SUMMARY

	YTD Actual (Net Position)	Annual Budget (Net Position)	Forecast (Net Position)	Variance(Forecast-Budget)
General Fund	(793,527)	(0)	903,215	903,215
Capital Projects Fund	115,696	1,341,591	1,511,360	169,769
Municipal Accommodations Fee Fund	825,745	254,796	1,472,431	1,217,635
Hospitality Tax Fund	140,437	(301,113)	(82,107)	219,006
State Accommodations Tax Fund	572,059	(406,840)	63,732	470,573
Beach Preservation Fee Fund	43,199	1,038,232	(2,298,080)	(3,336,312)
Marina Enterprise Fund	419,863	584,016	600,139	16,123
Disaster Recovery Fund	99,962	92,053	112,307	20,254
All Other Funds	(34,908)	(47,823)	(66,103)	(18,280)
Total	**1,388,524**	**2,554,911**	**2,216,894**	**(338,016)**

City of Isle of Palms, SC

Financial Statement Summary as of 03/31/2026
General Fund

	FY2026 YTD Actual	FY2026 Annual Budget	% of Budget	FY2025 YTD Actual	% of Prior YTD	Current Annual Forecast	Forecast Above/ (Below) Budget
REVENUES:							
Property Taxes							
Property Taxes	4,644,529	4,695,216	99%	4,408,577	105%	4,786,400	91,184
Property Tax Debt Service Portion	910,451	955,297	95%	920,822	99%	955,297	-
Local Option Sales Taxes	712,169	1,150,075	62%	680,663	105%	1,298,165	148,090
Total -Property Taxes	6,267,149	6,800,588	92%	6,010,062	104%	7,039,862	239,274
Business Licences							
Business Licenses	1,050,667	2,524,090	42%	1,227,952	86%	2,323,318	(200,772)
Total -Business Licences	1,050,667	2,524,090	42%	1,227,952	86%	2,323,318	(200,772)
Building Permits							
Building Permits	850,506	797,462	107%	994,577	86%	1,082,112	284,651
Total -Building Permits	850,506	797,462	107%	994,577	86%	1,082,112	284,651
Residential Rental Licenses							
Residential Rental Licenses	544,860	1,635,295	33%	515,581	106%	1,612,263	(23,032)
Total -Residential Rental Licenses	544,860	1,635,295	33%	515,581	106%	1,612,263	(23,032)
Other Licenses (Insurances & Utilities)							
Other Licenses (Insurances & Utilities)	159,554	2,009,932	8%	127,015	126%	2,259,833	249,902
Total -Other Licenses (Insurances & Utilities)	159,554	2,009,932	8%	127,015	126%	2,259,833	249,902
Fines and Forfeitures							
Court Generated Revenues	376,850	550,000	69%	298,250	126%	550,000	-
Total -Fines and Forfeitures	376,850	550,000	69%	298,250	126%	550,000	-
State Shared Funds & Admin fee							
State Shared Funds	58,941	143,000	41%	57,034	103%	166,832	23,832
State Acc Tax Admin Fee	120,337	187,945	64%	117,557	102%	208,942	20,997
Total -State Shared Funds & Admin fee	179,278	330,945	54%	174,591	103%	375,774	44,829
Parking Revenue							
Parking Lot Revenues	257,202	624,351	41%	230,824	111%	624,351	-
Parking Meter Revenues	218,625	599,867	36%	211,725	103%	599,867	-
Residential Parking Guests	-	-	-	-	-	-	-
Total -Parking Revenue	475,826	1,224,218	39%	442,549	108%	1,224,218	-
All Others							
All Others	514,924	617,283	83%	485,343	106%	699,952	82,668
Total -All Others	514,924	617,283	83%	485,343	106%	699,952	82,668
Total Revenues	**10,419,613**	**16,489,811**	**63%**	**10,275,921**	**101%**	**17,167,329**	**677,518**
EXPENDITURES, (YTD target = 75%) :							
Mayor and Council							
Salaries and Wages	79,309	105,142	75%	78,370	101%	104,682	(460)
Operations	32,396	37,736	86%	31,784	102%	45,380	7,644
Total - Mayor and Council	111,705	142,878	78%	110,153	101%	150,062	7,184
General Government						-	
Salaries and Wages	644,715	1,112,920	58%	514,975	125%	1,002,588	(110,333)
Operations	1,475,194	1,885,687	78%	1,404,697	105%	1,847,638	(38,049)
Total - General Government	2,119,909	2,998,607	71%	1,919,672	110%	2,850,226	(148,381)
Police						-	
Salaries and Wages	2,182,856	3,332,565	66%	2,177,635	100%	3,345,910	13,344
Operations	495,580	656,145	76%	458,434	108%	648,000	(8,145)
Total - Police	2,678,436	3,988,710	67%	2,636,069	102%	3,993,910	5,199
Fire							
Salaries and Wages	3,465,558	4,745,622	73%	3,363,217	103%	4,757,845	12,223
Operations	558,513	761,249	73%	601,210	93%	748,646	(12,603)
Total - Fire	4,024,071	5,506,871	73%	3,964,427	102%	5,506,491	(380)
Public Works							
Salaries and Wages	866,532	1,151,533	75%	815,559	106%	1,195,346	43,813
Operations	683,084	822,639	83%	552,530	124%	837,398	14,759
Total - Public Works	1,549,617	1,974,171	78%	1,368,089	113%	2,032,744	58,572
Building, Planning & Engineering							
Salaries and Wages	257,907	465,990	55%	366,259	70%	400,555	(65,435)
Operations	122,320	115,217	106%	51,350	238%	162,209	46,992
Total - Building, Planning & Engineering	380,227	581,208	65%	417,609	91%	562,764	(18,444)

City of Isle of Palms, SC

Financial Statement Summary as of **03/31/2026**

General Fund

	FY2026 YTD Actual	FY2026 Annual Budget	% of Budget	FY2025 YTD Actual	% of Prior YTD	Current Annual Forecast	Forecast Above/ (Below) Budget
Recreation							
Salaries and Wages	670,373	954,379	70%	651,116	103%	964,219	9,840
Operations	196,932	267,410	74%	175,915	112%	248,770	(18,640)
Special Activities	58,141	116,000	50%	48,033	121%	116,000	-
Total - Recreation	925,446	1,337,789	69%	875,064	106%	1,328,989	(8,800)
Judicial and Legal							
Salaries and Wages	129,403	205,722	63%	130,899	99%	190,048	(15,674)
Operations	77,453	290,000	27%	128,337	60%	185,025	(104,975)
Total - Judicial and Legal	206,857	495,722	42%	259,236	80%	375,073	(120,649)
Parking Meter							
Salaries and Wages	32,157	60,027	54%	41,600	77%	60,027	-
Operations	-	-	-	-		-	-
Total - Parking Meter	32,157	60,027	54%	41,600	77%	60,027	-
Total Expenditures	**12,028,424**	**17,085,984**	**70%**	**11,591,918**	**104%**	**16,860,286**	**(225,698)**
Revenue over (under) expenditures	(1,608,810)	(596,172)	-	(1,315,997)	-	307,043	903,215
Other Financing Sources (Uses):							
Total - Transfer In	1,315,283	2,666,059	**49%**	897,327	147%	2,666,059	-
Total - Transfer Out	(500,000)	(2,069,887)	**24%**	-	-	(2,069,887)	-
Total Other Financing Sources (Uses):	**815,283**	**596,172**	**137%**	**897,327**	**91%**	**596,172**	**-**
Net Change	**(793,527)**	**(0)**	**-**	**(418,669)**	**-**	**903,215**	**903,215**

City of Isle of Palms, SC

City of Isle of Palms Supplemental Financial Information as of - 03/31/2026

	CASH BALANCES		FUND BALANCES				
	03/31/2026	3/31/2025	6/30/2025 AUDITED Fund Balance	FY26 YTD Actual Net Revenues & Transfers Less Expenses	Current Fund Balance	6/30/26 Budgeted Fund Balance	6/30/26 Forecast Fund Balance
General Fund	5,260,266	4,971,778	5,162,168	(793,527)	4,368,641	6,011,087	6,065,381
As a % of GF Exp (target is > 30%)	31%	31%					
Capital Projects	16,063,002	14,676,752	14,943,051	115,696	15,058,746	14,677,305	16,454,410
Municipal Accommodations Fee Fund	6,667,427	4,706,770	5,807,135	825,745	6,632,880	5,258,606	7,279,566
Hospitality Tax Fund	2,163,268	2,123,392	2,016,188	140,437	2,156,625	1,634,141	1,934,084
State Accommodations Tax Fund	6,313,782	6,081,278	5,754,886	572,059	6,326,945	4,977,438	5,818,620
Tourism Funds	15,144,477	12,911,441	13,578,209	1,538,240	15,116,450	11,870,185	15,032,270
Beach Preservation Fee Fund	13,210,389	10,593,572	10,543,187	43,199	10,586,386	11,452,988	8,245,106
Marina Enterprise Fund	4,046,217	3,364,607	2,732,109	381,931	3,114,040	4,300,129	4,338,378
Disaster Recovery Fund	3,621,972	3,413,043	4,222,662	99,962	4,322,624	3,583,719	4,334,928
Fire Department 1%	31,420	43,927	34,678	(5,686)	28,992	43,375	21,378
Victim Assistance Fund	31,438	35,599	33,120	(1,682)	31,438	40,518	32,120
Recreation Building Fund	107,355	137,589	134,895	(27,540)	107,355	47,666	83,095
Other Restricted	170,213	217,114	202,693	(34,908)	167,784	131,559	136,593
Total All Cash	*57,516,536*	*50,148,306*	*51,384,079*	*1,350,592*	*52,734,671*	*52,026,972*	*54,607,066*

Deposits at LGIP 3.8605% Average	**53,223,680**	**93%**	Note 1: The comparable amount for the Marina Enterprise Fund is not Fund Balance, but Unrestricted Net Position. To be consistent with the presentation of the other funds, the Marina Fund Balance does not include net fixed assets. Unrestricted net position is approx equal to net current assets for the Marina.
Deposits at TRUIST	**4,292,856**	**7%**	
Restricted Cash	**15,144,477**	**26%**	

March 2026 NOTES:

- Fiscal year-to-date (YTD) March revenues are steadily arriving, with about 63% of the annual budget achieved. There is a positive variances in property taxes as the county continues to collect annual property taxes, as well as parking revenues compared to the prior year.
- Business License revenue totals $1,050,667 year-to-date compared to $1,227,952 during the same period last year, reflecting a decrease of $177,285 driven primarily by the timing of annual renewals and fewer new licenses issued. Building Permit revenue totals $850,506 year-to-date compared to $994,577 last year, also reflecting a decrease of approximately $144,072 tied to slower development activity, with both revenue streams expected to improve as additional renewals, applications, and new project submissions occur later in the fiscal year.
- General Fund expenditures are currently at 70% of the annual budget, remaining below the third-quarter year-to-date target of 75% for FY26. Within General Government, the Beach Resilience Officer position will remain unfilled for FY26, resulting in payroll savings. Fire Department overtime is trending above budget due to existing vacancies; however, total payroll is expected to stabilize once three new recruits complete training. Public Works overtime is projected to exceed budget as the department manages staffing transitions. Building Department payroll costs are anticipated to come in under budget because several positions were vacant earlier in FY26, though contracted services will be over budget due to the use of third-party inspectors during that vacancy period.
- The City holds approximately $53.2 million in Local Government Investment Pool and $4.3 million in Truist cash deposits primarily from property tax collection in March. Total cash balances are $57.6 million, compared to $50.1 million at the same time last year — an increase of $7.5 million.
- The LGIP investment accounts are currently earning an average interest rate of 3.8605%, a slight decrease from last month's rate of 3.8891%. Despite this slight decline, the LGIP continues to outperform the majority of comparable investment alternatives. This equates to $174K for the month of March and $1.6m year to date.
- There is $1.5 million in unspent SCPRT funding for Marina dredging, deferred to FY27. This will be allocated as $700k to Marina and $800k for Beach Preservation project dredging. Additionally, $28.3 million is restricted for tourism-related expenditures or beach preservation, $1 million to be used in FY2027 reallocated for phase 3 of Waterway Blvd drainage improvements. The $1 million awarded in April 2025 from the State SCPRT budget for beach renourishment will be utilized in FY26 if the project moves forward. In February 2026 the city was also awarded SCPRT grant of $1,524M earmarked for Beach Renourishment.

City of Isle of Palms, SC
Financial Statement Summary as of - 03/31/2026
Future Cash Needs for Capital Projects

			Actual FY2025	Budget FY2026	Actual YTD 2026	Projected 2026	Proj_vs_Bgt 2026	Variance	Projected 2027	Projected 2028	Projected 2029	Projected 2030
Estimated Fund Balance including High-Impact CAPEX			52,390,168	-		54,607,062			50,855,991	55,906,486	62,671,730	67,693,246
Net Income				2,554,911		2,216,894			(3,751,072)	5,050,495	6,765,244	5,021,516
FY26 Budgeted Spending - All Capital Projects												
96 Gallon Carts (transition 4,500 carts over 3 years for new side loader)	Cash	General Fund		100,000	73,959.77	100,000	-	0%				
FEMA Flood Mitigation project on Forest Trail, fully offset by grant funds. Deferred 325,200 of the 625,000 from FY24 and Reconfigure Upstairs Conference Room to add Office Space	Cash	Capital Projects Fund		150,000	36,171.64	150,000	-	0%				
Patrol SUVs on average are replaced in the 6th year.	Cash	Capital Projects Fund		64,000	61,849.84	61,850	(2,150)	-3%				
One Thermal imaging camera (we have 4) in future repl all at once	Cash	Capital Projects Fund		20,000	6,652.40	6,652	(13,348)	-67%				
Drainage improvement on Palm Blvd between 38th and 41st	Cash	Capital Projects Fund		1,850,000	304,211.87	303,190	(1,546,810)	-84%	**2,000,000**	**2,000,000**	**2,000,000**	
Fuel Dispensers and 2006 Mack Packer (PW2) Rear Loader (18m LT) (Letter of Intent	Cash	Capital Projects Fund		126,667	122,752.07	122,752	(3,915)	-3%				
Phase 3 - Waterway Blvd Multi-use path elevation. City is seeking grant funds to offset this cost & General drainage contingency for small projects	Cash	Capital Projects Fund		1,580,000	1,365,653.65	2,680,000	1,100,000	70%	**1,625,000**			
Fencing on Soccer Field and Flooring office and lobby	Cash	Capital Projects Fund		28,000	5,833.00	28,000	-	0%				
New computers (replace windows 10 PCs 16 Units @$2500) and Patrol SUVs on average are replaced in the 6th year.	Cash	Municipal Accommodations Fee Fund		104,000	85,941.05	94,000	(10,000)	-10%				
Two (2) Battery powered Positive Pressure Ventilation (PPV) fans, 2021 Sea-Doo Jet Ski JS1001 Station 1 (Deferred from FY26) and New Rescue Boat (25% City 75% FEMA Grant) Lead time 12 mths (If grant is not awarded need $1M in FY29)	Cash	Municipal Accommodations Fee Fund		130,000	3,270.00	133,270	3,270	3%				
Provision to move electric lines underground. Dominion Energy matches the City's 50% contribution (Moved from FY24 to FY25) 14th Ave in FY25 and 41st Ave in FY26 and Four 4-in flood water pumps (as needed)	Cash	Municipal Accommodations Fee Fund		151,000	-	-	(151,000)	-100%	151,000			
Repeat drainage work based on 3-year maintenance rotation	Cash	Municipal Accommodations Fee Fund		198,668	54,303.88	198,668	-	0%				
Reconstruct 2 Tennis Courts and Soccer Goals	Cash	Municipal Accommodations Fee Fund		73,000	5,667.99	8,000	(65,000)	-89%	62,500			
Patrol F150 pickup trucks	Cash	Hospitality Tax Fund		67,000	64,317.66	64,318	(2,682)	-4%				
All terrain veh (ATVs) for beach patrol, add ambulatory pkg to 1 **Leave as-is(every 3yrs) and New Rescue Boat (25% City 75% FEMA Grant) Lead time 12 mths (If grant is not awarded need $1M in FY29)	Cash	Hospitality Tax Fund		126,000	-	126,000	-	0%				
2006 Mack Packer (PW2) Rear Loader (18m LT) (Letter of Intent FY24) (Moved from FY25 to FY26 & $250K to $320K) and Truck with hopper with a flatbed dump	Cash	Hospitality Tax Fund		174,667	102,046.25	170,046	(4,621)	-3%				
Hallway and Lobby Lights and Tennis Fencing (~ every 10 years)	Cash	Hospitality Tax Fund		42,000	25,000.00	67,000	25,000	60%				
(2) 2025 Yamaha ATV Beach services utility , PSB Gate 50%, Computer servers per VC3 recommendation (need more information) and Speed radar & trailer	Cash	State Accommodations Tax Fund		66,000	49,293.28	69,293	3,293	5%				
New Rescue Boat (25% City 75% FEMA Grant) Lead time 12 mths (If grant is not awarded need $1M in FY29), PSB Gate 50% and One Thermal imaging camera (we have 4) in future replace all at once	Cash	State Accommodations Tax Fund		126,000	13,605.24	113,608	(12,392)	-10%				
2006 Mack Packer (PW2) Rear Loader (18m LT) (Letter of Intent FY24) (Moved from FY25 to FY26 & $250K to $320K) and Phase 3 - Waterway Blvd Multi-use path elevation. City is seeking grant funds to offset this cost.	Cash	State Accommodations Tax Fund		626,666	102,568.75	622,569	(4,097)	-1%				
Playground Equipment 5-12 Big Toy & 2-5 year old Toddler Toy and pour & play surfacing. (Scoreboard -only with failure FY26+) and Reconstruct 2 Tennis Courts	Cash	State Accommodations Tax Fund		85,000	4,623.00	20,000	(65,000)	-76%	127,500			
New benches in the Front Beach area and Repair sidewalks on Ocean Blvd between 10th and 14th	Cash	State Accommodations Tax Fund		95,000	-	95,000	-	0%				
USACE Breach Inlet Project (Construction start March 2024), Ongoing monitoring of shoreline, Groin permitting and Nourishment permitting including up to $100K for additional borings for borrow area	Cash	Beach Preservation Fee Fund		570,000	1,373,634.18	1,431,375	861,375	151%				
Mobi Mat/Access Rec material for beach accesses as needed and Repl/repair/add dune walkovers (approx. 57 accesses)(Funded by FY24 State budget allocation (SCPRT) of $500K)	Cash	Beach Preservation Fee Fund		285,000	34,432.87	285,000	-	0%				
Reconstruct 2 Tennis Courts	Cash	Recreation Building Fund		60,000	35,650.00	35,650	(24,350)	-41%	24,350			
Marina maintenance contingency for common areas not covered by leases. Calculated as .6% of insured boat ramp, bulkhead and dock value and Marina dredging - Funded by State Budget Allocation FY25 includes permit coordination, bidding and construction admin. (Moved from FY25 to FY26)	Cash	Marina Enterprise Fund		1,575,000	9,625.85	75,000	(1,500,000)	-95%	**1,575,750**			
Public Greenspace	Cash	Municipal Accommodations Fee Fund		50,000			(50,000)	-100%				

City of Isle of Palms, SC

Financial Statement Summary as of - 03/31/2026

Future Cash Needs for Capital Projects

			Actual FY2025	Budget FY2026	Actual YTD 2026	Projected 2026	Proj_vs_Bgt 2026	Variance	Projected 2027	Projected 2028	Projected 2029	Projected 2030
Resurface City's portion of reconfigure Parking Lot	Cash	Municipal Accommodations Fee Fund		75,000			(75,000)	-100%				
Public Greenspace	Cash	State Accommodations Tax Fund		50,000			(50,000)					
Resurface City's portion of reconfigure Parking Lot	Cash	State Accommodations Tax Fund		45,000		45,000	-					
Public Greenspace	Cash	Marina Enterprise Fund		50,000			(50,000)					
Resurface City's portion of reconfigure Parking Lot	Cash	Marina Enterprise Fund		75,000			(75,000)					
Facility Maintenance	Cash	Capital Projects Fund		613,720	132,389.52	613,720	-	0%				
Debt Service				1,699,833	486,767.00	1,699,833	-	0%				
Assigned fund balance for future projects				75,000	-	75,000	-	0%				
				11,207,221	**4,560,221**	**9,494,795**	**(1,712,426)**	-15%	**5,566,100**	**2,000,000**	**2,000,000**	**-**
High-Impact Projects and Deferred Initiatives				-								
General Government			-	-	-	-	-	-	170,000.00	-	175,000.00	-
Police Department			-	-	-	-	-	-	560,000.00	683,700.00	327,200.00	317,700.00
Fire Department			-	-	-	-	-	-	2,818,000.00	2,507,500.00	135,500.00	450,500.00
Public Works			-	-	-	-	-	-	1,036,000.00	4,840,000.00	785,000.00	1,360,000.00
Building Department			-	-	-	-	-	-	45,000	-	-	-
Recreation Department			-	-	-	-	-	-	127,000.00	187,500.00	359,500.00	172,500.00
Front Beach Area, including Public Restrooms, Parking Meters and Parking Lots			-	-	-	-	-	-	245,000.00	75,000.00	75,000.00	95,000.00
Breach Inlet Boat Ramp			-	-	-	-	-	-	-	75,000.00	-	-
Beach Maintenance, Monitoring and Access			-	-	-	-	-	-	8,769,050.00	4,275,000.00	250,000.00	250,000.00
Isle of Palms Marina			-	-	-	-	-	-	450,000	-	-	-
Total			-	-	-	-	-	-	14,220,050	12,643,700	2,107,200	2,645,700
Total High-Impact Projects and Deferred Initiatives			**-**	**11,207,221**	**4,560,221**	**9,494,795**	**(1,712,426)**	**-15%**	**19,786,150**	**14,643,700**	**4,107,200**	**2,645,700**

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

This document is intended for planning and informational purposes only and does not constitute a legally binding commitment or guarantee of future financial performance. The City reserves the right to revise these projections as new information becomes available.

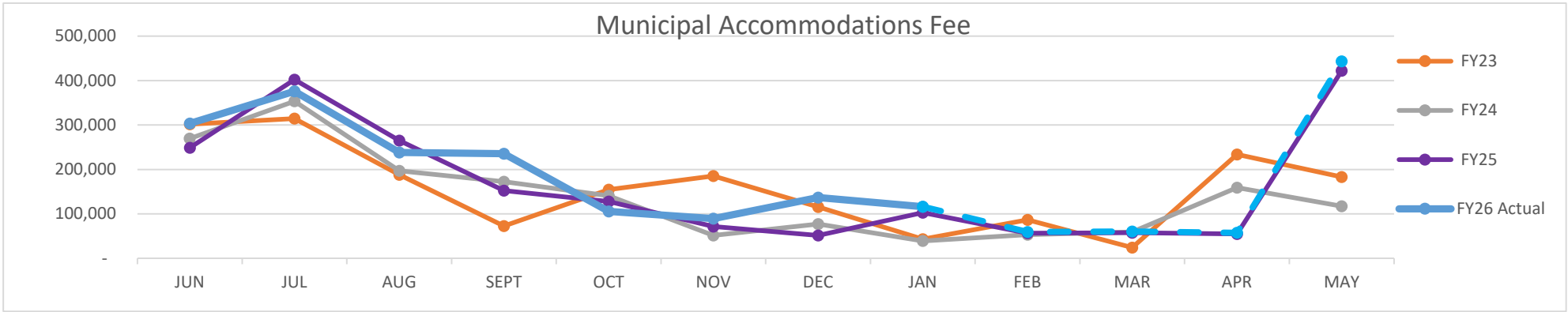
City of Isle of Palms Tourism and Local Options Sales Tax Revenues

Municipal Accommodations Fee *(1% of Accommodation Sales)*

MONTH	FY20	FY21	FY22	FY23	FY24	FY25	FY26	Heads in Beds in
JUL	195,287	172,336	256,308	301,674	269,304	248,910	303,364	JUN
AUG	213,067	169,596	378,001	314,397	353,373	402,136	375,840	JUL
SEPT	152,561	186,938	248,118	187,966	196,701	265,083	238,225	AUG
OCT	75,506	129,033	124,372	72,522	172,495	152,171	235,355	SEPT
NOV	65,882	66,090	102,229	154,713	140,390	127,772	105,482	OCT
DEC	34,301	71,683	70,478	185,019	51,584	71,399	89,303	NOV
JAN	32,335	34,025	75,503	115,313	76,915	51,474	137,012	DEC
FEB	18,596	26,709	25,613	42,912	39,014	102,964	116,073	JAN
MAR	9,690	31,080	39,938	86,414	52,979	56,527	59,353	FEB
APR	26,422	68,055	82,759	24,152	59,390	57,563	60,441	MAR
MAY	7,181	125,288	186,478	233,832	158,991	54,620	57,351	APR
JUNE	55,311	153,337	183,011	183,028	117,085	422,018	443,119	MAY
Deduct last July	(195,287)	(172,336)	(256,308)	(301,674)	(269,304)	(248,910)	(303,364)	
Add next July	172,336	256,308	301,674	269,304	248,910	303,364	318,532	JUN
Total Fiscal Year	**863,187**	**1,318,141**	**1,818,174**	**1,869,571**	**1,667,828**	**2,067,091**	**2,236,085**	
	Chg from FY19 -17%	Chg from FY20 53%	Chg from FY21 38%	Chg from FY22 3%	Chg from FY23 -11%	Chg from FY24 24%	Chg from FY25 8%	

** COVID Numbers*

**FY26 Forecast



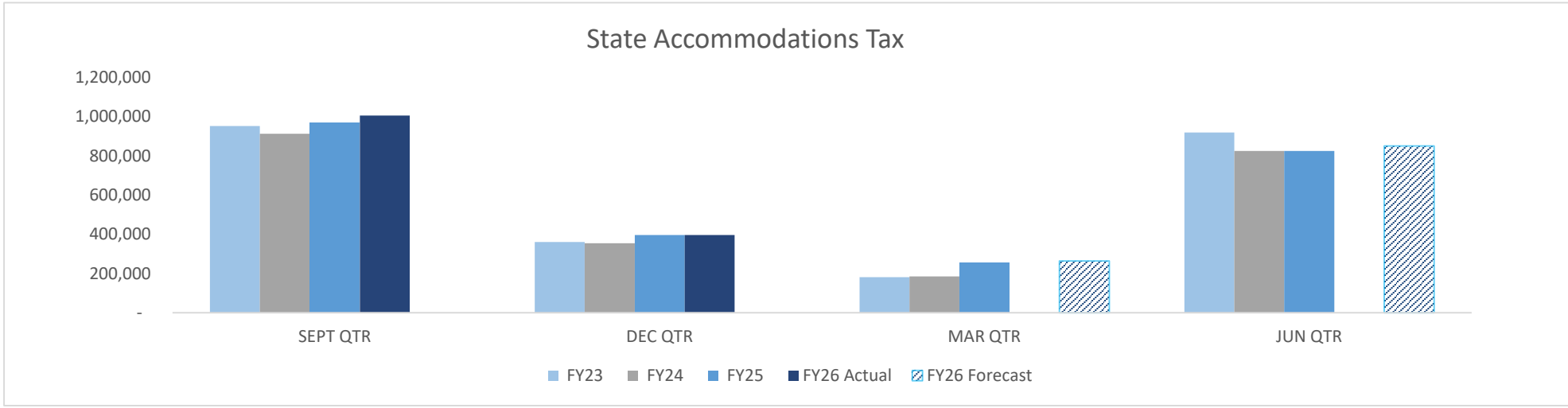
City of Isle of Palms Tourism and Local Options Sales Tax Revenues

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

MONTH	FY20	FY21	FY22	FY23	FY24	FY25	FY26	Heads in Beds in
SEPT QTR	580,306	553,971	861,205	952,270	913,073	969,092	1,005,297	JUN-AUG
DEC QTR	181,550	252,012	347,299	360,479	353,735	396,649	396,589	SEPT-NOV
MAR QTR	88,638	132,256	168,824	181,961	185,736	255,788	263,462	DEC-FEB
JUN QTR	242,893	650,839	886,253	919,402	825,405	825,461	850,225	MAR-MAY
Total Fiscal Yr	**1,093,387**	**1,589,078**	**2,263,580**	**2,414,112**	**2,277,948**	**2,446,991**	**2,515,572**	
	-16% Chg from FY19	**45% Chg from FY20**	**42% Chg from FY21**	**7% Chg from FY22**	**-6% Chg from FY23**	**7% Chg from FY24**	**3% Chg from FY25**	

** COVID Numbers*

**FY26 Forecast

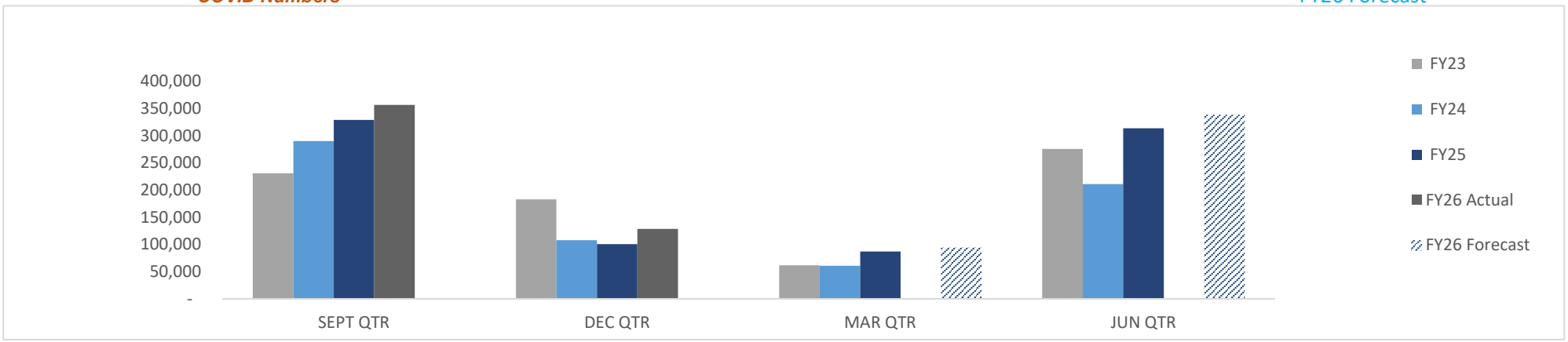


City of Isle of Palms Tourism and Local Options Sales Tax Revenues

Chas County ATax Pass-Through	*(20% of County's 2% on IOP Accommodation Sales)*							City Receipts
MONTH	FY20	FY21	FY22	FY23	FY24	FY25	FY26	
SEPT QTR	370,500	-	301,714	231,164	290,437	329,414	356,754	DEC
DEC QTR		-	99,602	182,929	108,064	100,769	128,847	FEB
MAR QTR		-	59,369	61,688	60,716	87,294	94,278	MAY
JUN QTR	-	508,000	269,609	275,853	211,021	313,658	338,751	SEPT
Total Fiscal Yr	**370,500**	**508,000**	**730,293**	**751,634**	**670,238**	**831,136**	**918,629**	
	-27% Chg from FY19	**37% Chg from FY20**	**44% Chg from FY21**	**3% Chg from FY22**	**-11% Chg from FY23**	**24% Chg from FY24**	**11% Chg from FY25**	

** COVID Numbers*

**FY26 Forecast



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

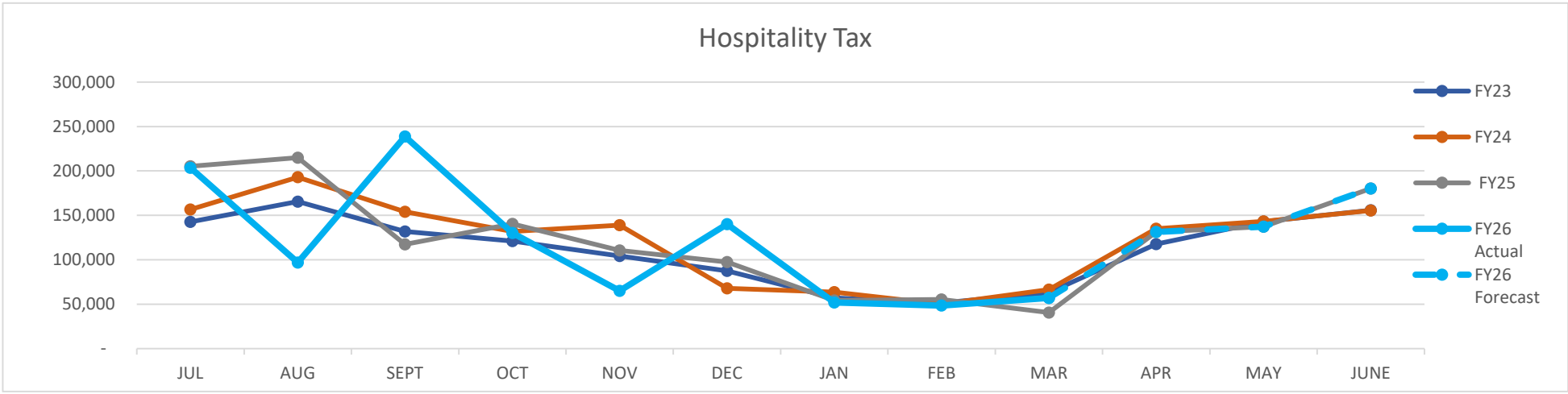
Hospitality Tax

(2% of Prepared Food & Beverage Sales)

MONTH	FY20	FY21	FY22	FY23	FY24	FY25	FY26	F& B Sold in
JUL	88,238	66,947	137,933	142,534	156,544	205,329	203,578	JUN
AUG	106,673	59,353	135,765	165,544	192,906	214,952	96,913	JUL
SEPT	78,129	49,484	108,077	131,756	153,918	117,363	238,739	AUG
OCT	76,033	37,348	88,581	121,169	131,767	140,325	130,092	SEPT
NOV	66,929	27,609	96,511	104,213	138,970	110,540	64,995	OCT
DEC	56,591	46,700	56,990	87,532	67,821	97,545	140,039	NOV
JAN	28,058	57,988	48,652	57,107	63,500	54,181	52,074	DEC
FEB	27,574	24,135	33,118	51,417	50,025	55,450	48,441	JAN
MAR	21,853	39,019	62,430	62,919	66,488	40,599	57,146	FEB
APR	12,956	50,777	79,088	117,561	134,944	131,409	131,409	MAR
MAY	15,429	85,357	142,227	142,964	143,278	137,395	137,395	APR
JUNE	46,102	114,802	152,842	155,895	155,603	180,330	180,330	MAY
Deduct last July	(88,238)	(66,947)	(137,933)	(142,534)	(156,544)	(205,329)	(193,202)	
Add next July	66,947	137,933	142,534	156,544	205,329	193,202	180,000	JUN
Total Fiscal Year	**603,275**	**730,503**	**1,146,816**	**1,354,621**	**1,504,549**	**1,473,292**	**1,467,949**	
	Chg fr FY19 -24%	Chg fr FY20 21%	Chg fr FY21 57%	Chg fr FY22 18%	Chg fr FY23 11%	Chg from FY24 -2%	Chg from FY25 0%	

** COVID Numbers*

**FY26 Forecast



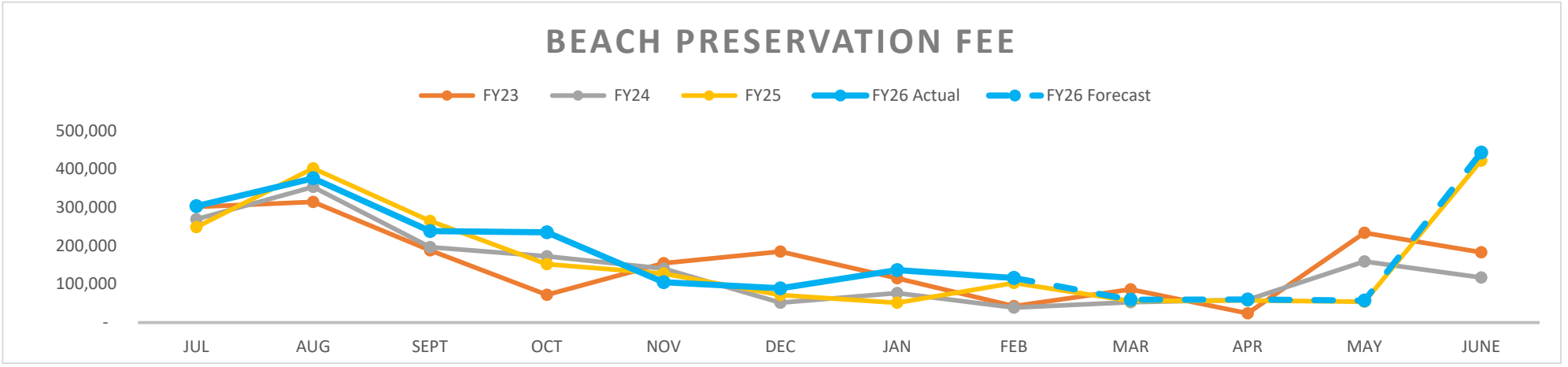
City of Isle of Palms Tourism and Local Options Sales Tax Revenues

Beach Preservation Fee *(1% of Accommodation Sales)*

MONTH	FY20	FY21	FY22	FY23	FY24	FY25	FY26	Heads in Beds in
JUL	195,287	172,336	256,308	301,674	269,304	248,910	303,364	JUN
AUG	213,067	169,596	378,001	314,397	353,373	402,136	375,840	JUL
SEPT	152,561	186,938	248,118	187,966	196,701	265,083	238,225	AUG
OCT	75,506	129,033	124,372	72,522	172,495	152,171	235,355	SEPT
NOV	65,882	66,090	102,229	154,713	140,390	127,772	105,482	OCT
DEC	34,301	71,683	70,478	185,019	51,584	71,399	89,303	NOV
JAN	32,335	34,025	75,503	115,313	76,915	51,474	137,012	DEC
FEB	18,596	26,709	25,613	42,912	39,014	102,964	116,073	JAN
MAR	9,690	31,080	39,938	86,414	52,979	56,527	59,353	FEB
APR	26,422	68,055	82,759	24,152	59,390	57,563	60,441	MAR
MAY	7,181	125,288	186,478	233,832	158,991	54,620	57,351	APR
JUNE	55,311	153,337	183,011	183,028	117,085	422,018	443,119	MAY
Deduct last July	(195,287)	(172,336)	(256,308)	(301,674)	(269,304)	(248,910)	(303,364)	
Add next July	172,336	256,308	301,674	269,304	248,910	303,364	318,532	JUN
Total Fiscal Year	**863,187**	**1,318,141**	**1,818,174**	**1,869,571**	**1,667,828**	**2,067,091**	**2,236,085**	
	Chg from FY19 -17%	Chg from FY20 53%	Chg from FY21 38%	Chg from FY22 3%	Chg from FY23 -11%	Chg from FY24 24%	Chg from FY25 8%	

** COVID Numbers*

**FY26 Forecast



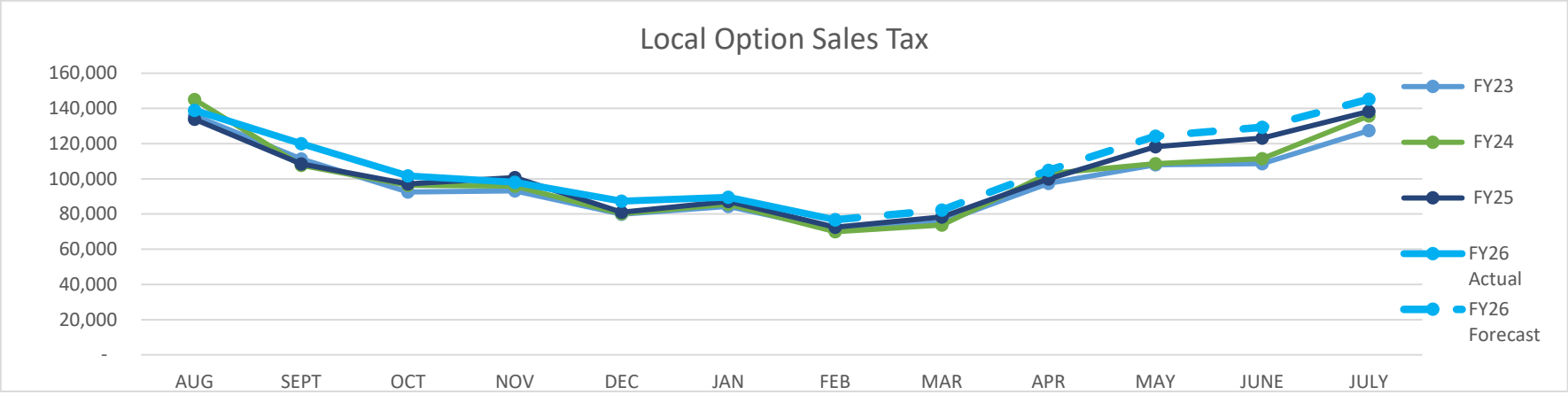
City of Isle of Palms Tourism and Local Options Sales Tax Revenues

Local Option Sales Tax *(a portion of the 1% Charleston County local option sales tax)*

MONTH	FY20	FY21	FY22	FY23	FY24	FY25	FY26	When Sales Occurred
AUG	93,221	87,833	130,373	135,943	145,078	133,876	138,933	JUL
SEPT	83,456	83,149	99,719	111,272	107,689	108,408	119,964	AUG
OCT	62,752	71,963	83,230	92,568	96,340	97,068	101,626	SEPT
NOV	65,514	68,054	85,199	93,138	95,825	100,650	98,091	OCT
DEC	59,951	67,342	73,716	79,844	80,288	81,040	87,263	NOV
JAN	64,996	69,592	71,846	84,290	85,635	87,113	89,541	DEC
FEB	53,263	58,840	64,365	71,140	69,936	72,508	76,752	JAN
MAR	50,882	60,533	66,029	75,337	73,750	78,399	82,319	FEB
APR	43,070	83,678	90,351	97,399	102,911	99,889	104,884	MAR
MAY	56,012	100,082	108,756	108,050	108,648	118,301	124,216	APR
JUNE	74,078	102,313	109,271	108,590	111,500	123,200	129,360	MAY
JULY	92,789	117,380	128,957	127,335	135,705	138,301	145,216	JUN
Total Fiscal Year	**799,984**	**970,759**	**1,111,813**	**1,184,906**	**1,213,304**	**1,238,754**	**1,298,165**	
	Chg from FY19 -2%	**Chg from FY20 21%**	**Chg from FY21 15%**	**Chg from FY22 7%**	**Chg from FY23 2%**	**Chg from FY24 2%**	**Chg from FY25 5%**	

** COVID Numbers*

**FY26 Forecast



City of Isle of Palms

Palm Blvd Between 38th and 41st Avenue Drainage

Project 27670.0012

3/31/2026

	Date	Invoice Number	Contract Projections	Actuals	Approved by Council	Remaining on Contract	Remaining on Budget
Thomas & Hutton - Design & Permitting			231,000		**2,100,000**	**231,000**	**2,100,000**
Thomas & Hutton	6/10/2024	Invoice 259480		7,934		(7,934)	(7,934)
Thomas & Hutton	7/10/2024	Invoice 260519		4,735		(4,735.00)	(4,735)
Thomas & Hutton	8/14/2024	Invoice 262267		10,276		(10,276.00)	(10,276)
Thomas & Hutton	9/17/2024	Invoice 264392		17,825		(17,825.00)	(17,825)
Thomas & Hutton	10/4/2024	Invoice 265138		10,495		(10,495.00)	(10,495)
Thomas & Hutton	11/7/2024	Invoice 267202		10,085		(10,085.00)	(10,085)
Thomas & Hutton	12/17/2024	Invoice 269307		9,275		(9,275.00)	(9,275)
Thomas & Hutton	12/31/2024	Invoice 270515		4,698		(4,698.13)	(4,698.13)
Thomas & Hutton	2/10/2025	Invoice 272077		16,240		(16,240.00)	(16,240.00)
Thomas & Hutton	3/6/2025	Invoice 273266		1,620		(1,620.00)	(1,620.00)
Thomas & Hutton	4/7/2025	Invoice 274375		10,316		(10,316.44)	(10,316.44)
Thomas & Hutton	5/12/2025	Invoice 276926		12,460		(12,460.00)	(12,460.00)
Thomas & Hutton	6/17/2025	Invoice 278429		3,330		(3,330.00)	(3,330.00)
Thomas & Hutton	7/3/2025	Invoice 279295		1,250		(1,250.10)	(1,250.10)
Thomas & Hutton	8/11/2025	Invoice 282030		1,080		(1,080.04)	(1,080.04)
Thomas & Hutton	10/13/2025	Invoice 285241		2,322		(2,321.55)	(2,321.55)
Thomas & Hutton	12/11/2025	Invoice 288537		3,445		(3,445.00)	(3,445.00)
Thomas & Hutton	12/31/2025	Invoice 290536		3,490		(3,490.00)	(3,490.00)
Thomas & Hutton	2/11/2026	Invoice 291417		5,060		(5,060.00)	(5,060.00)
Thomas & Hutton	3/16/2026	Invoice 293723		1,022		(1,022.26)	(1,022.26)
			231,000	136,959	2,100,000	94,041	1,963,041
Total Project			231,000	136,959	2,100,000	94,041	1,963,041

Note:

$1.850M Budgeted in FY26 deferred to FY27. Project cost is approx. 6M and will be done in 3 phases.

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

City of Isle of Palms

Waterway Boulevard Multi-Use Path Elevation Project

Project 27670.0010 **PO-19-1436**

3/31/2026

	Date	Invoice Number	Contract Projections	Actuals	Approved by Council	Remaining on Contract	Remaining on Budget
					2,907,679		**2,907,679**
Thomas & Hutton - Design & Engineering			401,700		401,700	**401,700**	401,700
Thomas & Hutton	1/21/2024	Invoice 0251310		20,462		(20,462)	(20,462)
Thomas & Hutton	2/9/2024	Invoice 0252881		22,372		(22,372)	(22,372)
Thomas & Hutton	3/12/2024	Invoice 255056		3,575		(3,575)	(3,575)
Thomas & Hutton	4/15/2024	Invoice 256638		27,138		(27,138)	(27,138)
Thomas & Hutton	5/8/2024	Invoice 257498		10,092		(10,092)	(10,092)
Thomas & Hutton	6/10/2024	Invoice 259489		1,135		(1,135)	(1,135)
Thomas & Hutton	6/10/2024	Invoice 260502		7,108		(7,108)	(7,108)
Thomas & Hutton	8/20/2024	Invoice 262246		2,613		(2,613)	(2,613)
Thomas & Hutton	9/17/2024	Invoice 264384		22,300		(22,300)	(22,300)
Thomas & Hutton	11/7/2024	Invoice 267191		33,545		(33,545)	(33,545)
Thomas & Hutton	12/17/2024	Invoice 269292		9,419		(9,419)	(9,419)
Thomas & Hutton	12/31/2024	Invoice 270524		6,935		(6,935)	(6,935)
Thomas & Hutton	2/10/2025	Invoice 272067		12,715		(12,715)	(12,715)
Thomas & Hutton	3/6/2025	Invoice 273252		12,840		(12,840)	(12,840)
Thomas & Hutton	4/7/2025	Invoice 274362		14,227		(14,227)	(14,227)
Thomas & Hutton	5/12/2025	Invoice 276932		453		(453)	(453)
Thomas & Hutton	6/17/2025	Invoice 278441		2,100		(2,100)	(2,100)
Thomas & Hutton	8/11/2025	Invoice 282036		31,744		(31,744)	(31,744)
Thomas & Hutton	9/11/2025	Invoice 283211		37,400		(37,400)	(37,400)
Thomas & Hutton	10/31/2025	Invoice 285231		11,137		(11,137)	(11,137)
Thomas & Hutton	11/13/2025	Invoice 287129		659		(659)	(659)
Thomas & Hutton	12/11/2025	Invoice 288542		4,565		(4,565)	(4,565)
Thomas & Hutton	12/31/2025	Invoice 290527		21,898		(21,898)	(21,898)
Thomas & Hutton	2/11/2026	Invoice 291433		13,503		(13,503)	(13,503)
			401,700	329,934	401,700	71,766	71,766
Wild Dunes Harbor Course - Tidal Flood Mitigation- Phase I							
General			83,232		83,232	83,232	83,232
Truluck Construction	10/10/2025	Invoice 10038		55,432		(55,432)	(55,432)
Truluck Construction	12/3/2025	Pay App 2		27,800		(27,800)	(27,800)
			83,232	83,232	83,232	-	-

City of Isle of Palms

Waterway Boulevard Multi-Use Path Elevation Project

Project 27670.0010 **PO-19-1436**

3/31/2026

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

City of Isle of Palms

Waterway Boulevard Multi-Use Path Elevation Project

Project 27670.0010 **PO-19-1436**

3/31/2026

	Date	Invoice Number	Contract Projections	Actuals	Approved by Council	Remaining on Contract	Remaining on Budget
			135,320	85,320	135,320	50,000	50,000
Wild Dunes Harbor Course - Tidal Flood MitigationCheck Valves- Phase I							-
Tidal Valve			59,348		59,348	59,348	59,348
Wapro	8/29/2025	INV-001585		59,348		(59,348)	(59,348)
						-	-
			59,348	59,348	59,348	-	-
Total Project			1,816,232	1,736,631	4,723,911	79,601	2,987,280

Note:

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

$1.250M - SC State Budget grant for stormwater awarded in FY25

Phase 1	Wild Dunes Harbor Course - Tidal Flood Mitigation	1,270,690	
Phase 1	Wild Dunes Harbor Course - Tidal Flood Mitigation Check Valves	59,348	
Phase 1A	3107, 3109, and 3111 Waterway Blvd - Tidal Flood Mitigation	85,773	
Phase 1A	3107, 3109, and 3111 Waterway Blvd - Tidal Flood Mitigation Check Valves	22,000	
Phase 2	Waterway Blvd -Pathway, Tidal Flood Mitigation & Drainage Improvements	2,884,400	
Phase 3	3607, 3609, 3611, 3613 and 3615 Waterway Blvd - Tidal Flood Mitigation	1,515,000	**FY27**
		5,837,211	
Thomas & Hutton Consulting/Engineering			
Original Budget	10/1/2023	156,700	
Change Order 1	4/5/2024	14,500	
Change Order 2	9/26/2024	67,000	
Change Order 3	2/21/2025	5,000	
Change Order 4	7/10/2025	83,500	
Change Order 5	12/5/2025	75,000	
Potential Future Cost		110,000	**FY27**
Total		511,700	
Total Project		6,348,911	
Total Approved for FY25 and FY26		4,723,911	
Future expense FY27-budget approval		1,625,000	
Total Project		6,348,911	

Phase 1A	Truluck Construction change order- rear of yards on Waterway addl	12/12/2025	79,570
Phase 1A	Truluck Construction change order- 3" paytens Spartina plugs	12/11/2025	5,750

City of Isle of Palms

Emergency Beach Erosion Control Efforts

3/27/2026 **Project 2587**

			Contract Projections	Actuals	Approved by Council	Remaining on Contract	Remaining on Budget
Post Hurricane Idalia Scraping Work (Breach Inlet & Beachwood East)							
Robert Collins Company	9/15/2023	Invoice 27823	240,000	240,000	-	-	(240,000)
SCPRT Beach Renourishment Assistance Funding Grant	2/28/2025		-	(240,000)	-	240,000	240,000
			240,000	-	-	240,000	-
Breach Inlet Sand Bags (120-206 Ocean Blvd.)							
					1,047,500	916,125	1,047,500
Robert Collins Company	10/22/2023	Invoice 28035	213,825	213,825		(213,825)	(213,825)
Robert Collins Company	10/10/2023	Invoice 27984	79,800	79,800	-	(79,800)	(79,800)
Robert Collins Company	7/26/2024	Invoice 29178	120,000	120,000		(120,000)	(120,000)
Robert Collins Company	9/12/2024	Invoice 29322	9,000	9,000		(9,000)	(9,000)
Robert Collins Company	9/25/2024	Invoice 29360	174,000	174,000		(174,000)	(174,000)
Precision Consulting Solutions	12/2/2024	1047	59,000	59,000		(59,000)	(59,000)
Precision Consulting Solutions	5/1/2025	1067	5,500	5,500		(5,500)	(5,500)
Precision Consulting Solutions	9/8/2025	FCH 1127	255,000	255,000		(255,000)	(255,000)
			916,125	916,125	1,047,500	-	131,375
Breach Inlet Scraping/ Trucking up to 50,000 cy sand							
					1,300,000	1,230,760	1,300,000
Robert Collins Company	11/28/2023	Invoice 28216	293,355	293,355	-	(293,355)	(293,355)
Robert Collins Company	11/28/2023	Invoice 28217	172,350	172,350		(172,350)	(172,350)
Robert Collins Company	12/22/2023	Invoice 28338	163,821	163,821	-	(163,821)	(163,821)
Robert Collins Company	2/2/2024	Invoice 28491	358,595	358,595	-	(358,595)	(358,595)
Robert Collins Company	2/28/2024	Invoice 28642	87,450	87,450		(87,450)	(87,450)
Robert Collins Company	3/22/2024	Invoice 28773	10,000	10,000		(10,000)	(10,000)
Robert Collins Company	6/12/2024	Invoice 29031	25,400	25,400		(25,400)	(25,400)
Robert Collins Company	8/12/2024	Invoice 29225	31,500	31,500		(31,500)	(31,500)
Robert Collins Company	9/30/2024	Invoice 29379	47,300	47,300		(47,300)	(47,300)
Robert Collins Company	11/12/2025	Invoice 30098	40,989	40,989		(40,989)	(40,989)
			1,230,760	1,230,760	1,300,000	-	69,240
Wild Dunes Scraping & Sand Bags							
					1,462,500	1,548,813	1,462,500
Robert Collins Company	2/2/2024	Invoice 28492	106,650	106,650	-	(106,650)	(106,650)
Robert Collins Company	2/28/2024	Invoice 28643	127,350	127,350	-	(127,350)	(127,350)
Robert Collins Company	7/31/2024	Invoice 29182	45,000	45,000	-	(45,000)	(45,000)
Robert Collins Company	8/26/2024	Invoice 29253	66,000	66,000	-	(66,000)	(66,000)
Precision Consulting Solutions	9/10/2024	Invoice 1031	15,200	15,200		(15,200)	(15,200)
Precision Consulting Solutions	9/30/2024	Invoice 1033	6,321	6,321		(6,321)	(6,321)
Precision Consulting Solutions	10/6/2024	Invoice 1034	15,200	15,200		(15,200)	(15,200)
Precision Consulting Solutions	10/7/2024	Invoice 1037	23,475	23,475		(23,475)	(23,475)
Geotex Supply Company	10/16/2024	Invoice 1004	2,760	2,760		(2,760)	(2,760)
Precision Consulting Solutions	10/10/2024	Invoice 1039	58,010	58,010		(58,010)	(58,010)
Precision Consulting Solutions	10/23/2024	Invoice 1040	65,195	65,195		(65,195)	(65,195)
Precision Consulting Solutions	11/8/2024	Invoice 1044	88,500	88,500		(88,500)	(88,500)
Precision Consulting Solutions	1/1/2025	Invoice 1051	11,500	11,500		(11,500)	(11,500)

City of Isle of Palms

Emergency Beach Erosion Control Efforts

3/27/2026 **Project 2587**

			Contract Projections	Actuals	Approved by Council	Remaining on Contract	Remaining on Budget
Precision Consulting Solutions	1/7/2025	Invoice 1052	29,500	29,500		(29,500)	(29,500)
Precision Consulting Solutions	3/23/2025	Invoice 1056	41,000	41,000		(41,000)	(41,000)
Precision Consulting Solutions	3/23/2025	Invoice 1057	65,600	65,600		(65,600)	(65,600)
Precision Consulting Solutions	3/25/2025	Invoice 1058	6,800	6,800		(6,800)	(6,800)
Precision Consulting Solutions	4/2/2025	Invoice 1062	6,000	6,000		(6,000)	(6,000)
Precision Consulting Solutions	5/1/2025	Invoice 1066	32,320	32,320		(32,320)	(32,320)
Precision Consulting Solutions	6/17/20205	Invoice 1068	8,000	8,000		(8,000)	(8,000)
Precision Consulting Solutions	9/8/2025	FCH 1129	138,125	138,125		(138,125)	(138,125)
Precision Consulting Solutions	10/27/2025	Invoice 1078	116,875	116,875		(116,875)	(116,875)
Precision Consulting Solutions	10/27/2025	Invoice 1080	9,600	9,600		(9,600)	(9,600)
Precision Consulting Solutions	10/27/2025	Invoice 1079	144,500	144,500		(144,500)	(144,500)
Precision Consulting Solutions	11/20/2025	Invoice 1082	153,000	153,000		(153,000)	(153,000)
Robert Collins Company	11/12/2025	Invoice 30098	166,331	166,331		(166,331)	(166,331)
			1,548,813	1,548,813	1,462,500	-	(86,313)
CSE Engineering & Construction Admin							
					207,783	207,783	207,783
Coastal Science & Engineering	11/30/2023	Invoice 2587.11.23	34,200	34,200		(34,200)	(34,200)
Coastal Science & Engineering	12/31/2023	Invoice 2587.12.23	10,900	10,900		(10,900)	(10,900)
Coastal Science & Engineering	1/31/2024	Invoice 2587.01.24	10,831	10,831		(10,831)	(10,831)
Coastal Science & Engineering	3/31/2024	Invoice 2587.02.24	9,069	9,069		(9,069)	(9,069)
Coastal Science & Engineering	5/31/2024	Invoice 2587.05.24	25,925	25,925		(25,925)	(25,925)
Coastal Science & Engineering (Amendment #2)	6/30/2024	Invoice 2587.06.24	33,734	5,879		(5,879)	(5,879)
Coastal Science & Engineering (Amendment #2)	8/31/2024	Invoice 2587.08.24		1,130		(1,130)	(1,130)
Coastal Science & Engineering (Amendment #3)	8/31/2024	Invoice 2587.08.24	83,124	18,370		(18,370)	(18,370)
Coastal Science & Engineering	9/30/2024	Invoice 2587.09.24		10,042		(10,042)	(10,042)
Coastal Science & Engineering (Amendment #3)	10/31/2024	Invoice 2587.10.24		10,412		(10,412)	(10,412)
Coastal Science & Engineering	11/30/2024	Invoice 2587.11.24		8,176		(8,176)	(8,176)
Coastal Science & Engineering	12/31/2024	Invoice 2587.12.24		13,031		(13,031)	(13,031)
Coastal Science & Engineering	1/31/2025	Invoice 2587.01.25		7,350		(7,350)	(7,350)
Coastal Science & Engineering	2/28/2025	Invoice 2587.02.25		4,460		(4,460)	(4,460)
Coastal Science & Engineering	3/31/2025	Invoice 2587.03.31		4,882		(4,882)	(4,882)
			207,783	174,657	207,783	33,125	33,125
Rebuilding Dunes-Supplemental Dune Work					425,000	318,750	425,000
Robert Collins Company	5/9/2025	Invoice 29861	67,320	67,320		(67,320)	(67,320)
Robert Collins Company	6/17/2025	Invoice 29814	81,600	81,600		(81,600)	(81,600)
Robert Collins Company	6/17/2025	Invoice 29851	169,830	169,830		(169,830)	(169,830)
			318,750	318,750	425,000	-	106,250
Total Project			4,222,230	4,189,105	4,442,783	33,125	253,678

City of Isle of Palms

Emergency Beach Erosion Control Efforts

3/27/2026 **Project 2587**

			Contract Projections	Actuals	Approved by Council	Remaining on Contract	Remaining on Budget
SCPRT Beach Renourishment Assistance Funding Grant							
Breach Inlet Sand Bags (120-206 Ocean Blvd.)							
SCPRT Beach Renourishment Assistance Funding Grant	2/29/2024	2024-001-1		(146,813)		-	146,813
SCPRT Beach Renourishment Assistance Funding Grant	10/16/2024	2024-001		(87,000)		-	87,000
Breach Inlet Scraping/ Trucking up to 50,000 cy sand							
SCPRT Beach Renourishment Assistance Funding Grant	2/29/2024	2024-001-1		(228,588)			228,588
SCPRT Beach Renourishment Assistance Funding Grant	2/29/2024	2024-001-1		(86,175)	-		86,175
SCPRT Beach Renourishment Assistance Funding Grant	2/29/2024	2024-001-2		(179,298)			179,298
SCPRT Beach Renourishment Assistance Funding Grant	5/6/2024	2024-001-3		(43,725)			43,725
SCPRT Beach Renourishment Assistance Funding Grant	6/17/2024	2024-001-4		(5,000)			5,000
SCPRT Beach Renourishment Assistance Funding Grant	10/16/2024	2024-001		(12,700)			12,700
SCPRT Beach Renourishment Assistance Funding Grant	2/5/2025	2024-001		(23,650)			23,650
SCPRT Beach Renourishment Assistance Funding Grant	6/26/2025	2024-001		(18,438)			18,438
Total Funding			-	(831,386)	-	-	831,386
Total Project with SCPRT Funding			4,222,230	3,357,719	4,442,783	33,125	1,085,063

Notes:

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

City of Isle of Palms

Ongoing Island Wide Beach Monitoring- Minor Project

3/31/2026

FY26 Continues Project 2618

			Contract Projections	Actuals	Approved by Council	Remaining on Contract	Remaining on Budget
					100,000		100,000
Planning/ Liaison/Communication			13,560			13,560	
Coastal Science & Engineering	8/31/2025	2618.082025		2,500		(2,500)	(2,500)
Coastal Science & Engineering	9/30/2025	2618.092025		5,000		(5,000)	(5,000)
Coastal Science & Engineering	10/31/2025	2618.102025		2,730		(2,730)	(2,730)
Coastal Science & Engineering	11/30/2025	2618.112025		500		(500)	(500)
Coastal Science & Engineering	1/31/2026	2618.012026		175		(175)	(175)
Coastal Science & Engineering	2/28/2026	2618.022026		2,655		(2,655)	(2,655)
						-	-
			-		-	-	-
			13,560	13,560	-	-	(13,560)
Semi Annual Beach Condition Survey			32,760			32,760	
Coastal Science & Engineering	8/31/2025	2618.082025		13,105		(13,105)	(13,105)
Coastal Science & Engineering	9/30/2025	2618.092025		1,600	-	(1,600)	(1,600)
Coastal Science & Engineering	1/31/2026	2618.012026		2,700		(2,700)	(2,700)
Coastal Science & Engineering	2/28/2026	2618.022026		13,615		(13,615)	(13,615)
			32,760	31,020	-	1,740	(31,020)
Semi Annual Aerial Photography			12,400			12,400	-
Coastal Science & Engineering	8/31/2025	2618.082025		700		(700)	(700)
Coastal Science & Engineering	9/30/2025	2618.092025		4,960		(4,960)	(4,960)
Coastal Science & Engineering	2/28/2026	2618.022026		6,740		(6,740)	(6,740)
			12,400	12,400	-	-	(12,400)
Semi Annual Report			24,760			24,760	
Coastal Science & Engineering	8/31/2025	2618.082025		1,240		(1,240)	(1,240)
Coastal Science & Engineering	9/30/2025	2618.092025		8,700	-	(8,700)	(8,700)
Coastal Science & Engineering	10/31/2025	2618.102025		5,633		(5,633)	(5,633)
Coastal Science & Engineering	11/30/2025	2618.112025		3,358		(3,358)	(3,358)

City of Isle of Palms

Ongoing Island Wide Beach Monitoring- Minor Project

3/31/2026

FY26 Continues Project 2618

			Contract Projections	Actuals	Approved by Council	Remaining on Contract	Remaining on Budget
Coastal Science & Engineering	1/31/2026	2618.012026		1,662		(1,662)	(1,662)
Coastal Science & Engineering	2/28/2026	2618.022026		4,088		(4,088)	(4,088)
			24,760	24,680	-	80	(24,680)
Direct Expenses including equipment			15,310			15,310	
Coastal Science & Engineering	8/31/2025	2618.082025		6,285	-	(6,285)	(6,285)
Coastal Science & Engineering	9/30/2025	2618.092025		3,185		(3,185)	(3,185)
Coastal Science & Engineering	10/31/2025	2618.102025		418	-	(418)	(418)
Coastal Science & Engineering	11/30/2025	2618.112025		193		(193)	(193)
Coastal Science & Engineering	1/31/2026	2618.012026		561		(561)	(561)
Coastal Science & Engineering	2/28/2026	2618.022026		4,668		(4,668)	(4,668)
			15,310	15,310	-	-	(15,310)
			98,790	96,970	100,000	1,820	3,030

City of Isle of Palms

Major Offshore Dredging

3/31/2026

SCOPE D Project 2623

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

City of Isle of Palms

Major Offshore Dredging

3/31/2026

SCOPE D Project 2623

		Contract Projections	Actuals	Approved by Council	Remaining on Contract	Remaining on Budget
Engineering related Renourishment		39,680			39,680	-
Coastal Science & Engineering	2623.12.24		1,000		(1,000)	(1,000)
Coastal Science & Engineering	2623.01.25		2,590		(2,590)	(2,590)
Coastal Science & Engineering	2623.03.25		4,620		(4,620)	(4,620)
Coastal Science & Engineering	2623.04.25		2,775		(2,775)	(2,775)
Coastal Science & Engineering	2623.05.25		4,765		(4,765)	(4,765)
Coastal Science & Engineering	2623.06.25		3,960		(3,960)	(3,960)
Coastal Science & Engineering	2623.07.25		1,000		(1,000)	(1,000)
Coastal Science & Engineering	2623.08.25		19,000		(19,000)	(19,000)
						-
		39,680	39,710	-	(30)	(39,710)
Permitting & Enviromental Studies related Renourishment		91,800			91,800	
Coastal Science & Engineering	2623.11.24		1,377	-	(1,377)	(1,377)
Coastal Science & Engineering	2623.12.24		3,672		(3,672)	(3,672)
Coastal Science & Engineering	2623.01.25		5,500		(5,500)	(5,500)
Coastal Science & Engineering	2623.03.25		11,016		(11,016)	(11,016)
Coastal Science & Engineering	2623.04.25		13,770		(13,770)	(13,770)
Coastal Science & Engineering	2623.05.25		8,350		(8,350)	(8,350)
Coastal Science & Engineering	2623.06.25		250		(250)	(250)
Coastal Science & Engineering	2623.07.25		14,245		(14,245)	(14,245)
Coastal Science & Engineering	2623.08.25		26,000		(26,000)	(26,000)
Coastal Science & Engineering	2623.09.25		7,620		(7,620)	(7,620)
		91,800	91,800	-	-	(91,800)
Direct Expenses related Renourishment		38,620			38,620	
Coastal Science & Engineering	2623.12.24		318	-	(318)	(318)
Coastal Science & Engineering	2623.01.25		430		(430)	(430)
Coastal Science & Engineering	2623.03.25		1,610		(1,610)	(1,610)
Coastal Science & Engineering	2623.04.25		1,170		(1,170)	(1,170)

City of Isle of Palms

Major Offshore Dredging

3/31/2026

SCOPE D Project 2623

		Contract Projections	Actuals	Approved by Council	Remaining on Contract	Remaining on Budget
Coastal Science & Engineering	2623.05.25		800		(800)	(800)
Coastal Science & Engineering	2623.07.25		1,100		(1,100)	(1,100)
Coastal Science & Engineering	2623.08.25		13,517		(13,517)	(13,517)
Coastal Science & Engineering	2623.09.25		7,724		(7,724)	(7,724)
Coastal Science & Engineering	2623.10.25		7,724		(7,724)	(7,724)
Coastal Science & Engineering	2623.11.25		225		(225)	(225)
Coastal Science & Engineering	2623.12.25		4,002		(4,002)	(4,002)
				-	-	-
		38,620	38,620	-	-	(38,620)
Allowance for Cultural Resources Survey related Renourishment		20,000			20,000	
Coastal Science & Engineering	2623.06.25		682	-	(682)	(682)
Coastal Science & Engineering	2623.11.25		10,000	-	(10,000)	(10,000)
Coastal Science & Engineering	2623.12.25		8,000	-	(8,000)	(8,000)
Coastal Science & Engineering	2623.01.26		1,318	-	(1,318)	(1,318)
		20,000	20,000	-	-	(20,000)
Allowance for Offshore Borings related Renourishment		200,000	-		200,000	-
Coastal Science & Engineering	2623.02.25		107,500		(107,500)	(107,500)
Coastal Science & Engineering	2623.Sub		88,050		(88,050)	(88,050)
Coastal Science & Engineering	2623.01.26		4,450		(4,450)	(4,450)
		200,000	200,000	-	-	(200,000)
PHASE II RENOURISHMENT				669,508		669,508
Project Planning related Renourishment Phase II		30,680	-		30,680	-
Coastal Science & Engineering	2623.10.25		1,000		(1,000)	(1,000)
Coastal Science & Engineering	2623.11.25		2,150		(2,150)	(2,150)
Coastal Science & Engineering	2623.12.25		4,600		(4,600)	(4,600)
Coastal Science & Engineering	2623.01.26		9,204		(9,204)	(9,204)
Coastal Science & Engineering	2623.02.26		7,670		(7,670)	(7,670)

City of Isle of Palms

Major Offshore Dredging

3/31/2026

SCOPE D Project 2623

		Contract Projections	Actuals	Approved by Council	Remaining on Contract	Remaining on Budget
		30,680	24,624	669,508	6,056	(24,624)
Field Data related Renourishment Phase II		5,640	-		5,640	-
Coastal Science & Engineering	2623.11.25		3,050		(3,050)	(3,050)
Coastal Science & Engineering	2623.12.25		1,500		(1,500)	(1,500)
		5,640	4,550	-	1,090	(4,550)
Final Design related Renourishment Phase II		73,600	-		73,600	-
Coastal Science & Engineering	2623.10.25		8,300		(8,300)	(8,300)
Coastal Science & Engineering	2623.11.25		20,900		(20,900)	(20,900)
Coastal Science & Engineering	2623.12.25		21,103		(21,103)	(21,103)
Coastal Science & Engineering	2623.01.26		14,720		(14,720)	(14,720)
Coastal Science & Engineering	2623.02.26		8,578		(8,578)	(8,578)
		73,600	73,600	-	-	(73,600)
Bid Coordination related to Renourishment Phase II		29,200	-		29,200	-
Coastal Science & Engineering	2623.12.25		5,840		(5,840)	(5,840)
Coastal Science & Engineering	2623.01.26		17,520		(17,520)	(17,520)
Coastal Science & Engineering	2623.02.26		5,840		(5,840)	(5,840)
		29,200	29,200	-	-	(29,200)
Construction related to Renourishment Phase II		224,600	-		224,600	-
					-	-
		224,600	-	-	224,600	-
Reporting related to Renourishment Phase II		73,040	-		73,040	-
Coastal Science & Engineering	2623.11.25		4,900		(4,900)	(4,900)
Coastal Science & Engineering	2623.02.26		438		(438)	(438)
		73,040	5,338	-	67,703	(5,338)

City of Isle of Palms

Major Offshore Dredging

3/31/2026

SCOPE D Project 2623

		Contract Projections	Actuals	Approved by Council	Remaining on Contract	Remaining on Budget
Direct Expenses related to Renourishment Phase II		164,428	-		164,428	-
Coastal Science & Engineering	2623.10.25		465		(465)	(465)
Coastal Science & Engineering	2623.11.25		5,300		(5,300)	(5,300)
Coastal Science & Engineering	2623.12.25		1,652		(1,652)	(1,652)
Coastal Science & Engineering	2623.01.26		2,702		(2,702)	(2,702)
Coastal Science & Engineering	2623.02.26		1,766		(1,766)	(1,766)
		164,428	11,885	-	152,543	(11,885)
Allowance related to Renourishment Phase II		68,320	-		68,320	-
Coastal Science & Engineering	2623.01.26		6,830		(6,830)	(6,830)
Coastal Science & Engineering	2623.0226		22,661		(22,661)	(22,661)
Coastal Science & Engineering	2623.02.26		6,700		(6,700)	(6,700)
		68,320	36,191	-	32,129	(36,191)
Total Project		1,148,128	664,038	1,148,128	484,090	484,090

Phase II- Renourishment Budget	669,508.00	Approved 10/28/25

City of Isle of Palms

Shoal Management Project

3/31/2026

SCOPE A , SCOPE B and SCOPE D Project 2589

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

City of Isle of Palms
Shoal Management Project
3/31/2026
SCOPE A , SCOPE B and SCOPE D Project 2589

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

City of Isle of Palms

Shoal Management Project

3/31/2026

SCOPE A , SCOPE B and SCOPE D Project 2589

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

City of Isle of Palms

Shoal Management Project

3/31/2026

SCOPE A , SCOPE B and SCOPE D Project 2589

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

Total Project

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

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

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

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

SJ Hamill Construction

City of Isle of Palms
Marina Dredging
3/31/2026

	Date	Invoice Number	Contract Projections	Actuals	Approved by Council FY24	Remaining on Contract	Remaining on Budget
ATM - Design & Permitting					**104,500**	**104,791**	**104,500**
ATM-Local Engagement and Coordination	7/13/2023		3,500				
	9/7/2023	1984		3,500		(3,500)	(3,500)
ATM-Dredge Disposal Alternative Analysis	7/13/2023		13,500			-	
	10/27/2023	1943		1,350		(1,350)	(1,350)
	9/7/2023	1984		1,350		(1,350)	(1,350)
	10/10/2023	1927		10,800		(10,800)	(10,800)
ATM-Preliminary Design & Sediment Testing	7/13/2023		27,500			-	
	9/26/2024	2970		2,000		(2,000)	(2,000)
	11/15/2024	3138		1,500		(1,500)	(1,500)
	3/28/2025	3555		1,500		(1,500)	(1,500)
	4/29/2025	3661		17,000		(17,000)	(17,000)
ATM-Regulatory Permit Application Developmer	7/13/2023		9,500			-	-
	9/26/2024	2970		1,298		(1,298)	(1,298)
	11/15/2024	3138		8,202		(8,202)	(8,202)
ATM-Regulatory Permit Application Coordinatio	7/13/2023		5,000			-	-
	1/6/2025	3300		1,487		(1,487)	(1,487)
	2/24/2025	3486		2,033		(2,033)	(2,033)
	3/28/2025	3555		1,355		(1,355)	(1,355)
	4/29/2025	3661		102		(102)	(102)
ATM-Bid Package Development	7/13/2023		18,000			-	-
	9/30/2025	3978		2000		(2,000)	(2,000)
	9/30/2025	4103		2000		(2,000)	(2,000)
	11/30/2025	4247		630		(630)	(630)
	2/3/2026	4373		2260		(2,260)	(2,260)
ATM-Bidding Support	7/13/2023		12,500			**-**	**-**
ATM-Construction Adminstration	7/13/2023		15,000			**-**	**-**
ATM-Permit Fees	1/6/2025	3300	291	255		(255)	(255)
	2/24/2025	3486		36		(36)	(36)
			104,791	60,658	104,500	44,133	43,842
Total Project			104,791	60,658	104,500	44,133	43,842

Note:
FY24 budget includes a rebudget of $50K for permitting of future dredging project.
Permits can take up to 2 years to secure.
Applied Technology and Management

City of Isle of Palms
Marina Green Space
3/31/2026

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

City of Isle of Palms
Marina Parking Lot
3/31/2026

	Date	Invoice Number	Contract Projections	Actuals	Approved by Council FY25	Remaining on Contract	Remaining on Budget
					150,000	**21,852**	**150,000**
			2,380				
Cline Engineering	3/14/2025	2278		2,380		(2,380)	(2,380)
Kaitlyn Hackathorn-Interpretive Signage	1/1/2026	202606062	9,180	9,180		(9,180)	(9,180)
Envirosigns- Interpretive Signage	3/4/2026	INV-3438	10,292	10,292		(10,292)	(10,292)
			21,852	21,852	150,000	-	128,148
Total Project			21,852	21,852	150,000	-	128,148

City of Isle of Palms

City Hall Renovation

PO-24-2521

No Activity Since 12/31/2024

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

FY27 Major Budget Changes
Draft 3

Revenue Growth Assumptions

- Increase business license, permits, STR and parking rates added $713k.

- Follow up- Informational Only

  All fees below are at the max allowed.

  The city receives the following:

  - Telecommunication Fees - 1%
  - Public Utilities Franchise Fees -5%
  - Insurance Broker Fees - approx. 2%
  - Transportation Fees -1%

Operating & CAPEX Budget Changes

- Evergreen Study – Updated and approved by Admin Committee-awaiting approval from Council.
- Added $60k for AV updates to Council Chambers.
- Fire Department's -50% of the cost for public safety drone added $40.5k.

Fire Department – Ladder Truck

- Fire Ladder Truck - $2.5m changed funding source from cash to debt service with debt service millage offsetting cost - $300k.
- Added debt service payment to General Fund for Fire Ladder Truck - $312k.

Public Works

- Public Works - changed 11 yd loader $220k back to side loader $435k to run parallel with phasing in the garbage carts, added cost $215k.

Beach Preservation

- Added revenue $71k and cost $71k for removal of sandbags, net zero.

- Beach Preservation Fund- updated for bid, decreased cost by $5.2m.

Potential Revenue – Local Option Sales Tax

- The city currently credits 100% of the LOST back to taxpayers.
- State Law requires at least 71%. Projected revenue at 71% approx. $377k.
  - Local municipalities credit practices:
    - Mount Pleasant – 71%
    - Folly Beach – 71%
    - North Charleston – 71%
    - Sullivan's Island – 100%
    - City of Charleston – 100%

Summary of Decisions Needed

- Evergreen wage study.
- Public Safety incentive program.
- Millage increase.
- Increase business license, permits, STR and parking fees.
- Marina parking lot $500k as city cost offset by future excess rent.
- Marina Bulkhead recoating

City of Isle of Palms, SC

Grants Awarded
As of March 31, 2026

Budget Year	Funding Source	Fund	Project Description	Amount	Notes
FY21	American Rescue Plan (ARP)-Federal	Capital Fund	Public Dock renovation ($1.67M), Playground Equipment ($.5M)	$ 2,170,600	Used- Funds on hand
FY22	Charleston County Greenbelt Program	Beach Preservation Fund	ADA Boardwalk at 34A	$ 120,000	Used - Reimbursement
FY23	State Budget Allocation	Marina Fund	IOP Marina Dredging	$ 1,500,000	Funds on hand- $700k Marina & reallocated $800k Beach Preservation
FY24	State Budget Allocation	Capital Fund	Stormwater Infrastructure Improvements for 38th and 41st	$ 1,000,000	Funds on hand -Reallocated for Waterway Blvd for FY27
FY24	State Budget Allocation	Beach Preservation Fund	ADA Boardwalks - 46th and 52nd Avenue	$ 500,000	Used - Funds on hand
FY24	SC Office of Resilience		41st Ave Drainage Outfall Improvement	$ 3,025,800	Funds managed by SCOR
FY24	Assistance to Firefighters Grant	Capital Fund	Exercise equipment for FD Wellness and Fitness Program	$ 43,518	Used - Reimbursement
FY24	SC Department of Public Safety	State Accommodations Fund	IOPPD Body Armor Assistance Grant	$ 12,352	Used - Reimbursement
FY24	Charleston County Transportation Committee		21st Avenue sidewalk repair/extension	$ 260,000	Project/funds managed by Chs County
FY24	SC Energy Efficiency and Conservation Block Grant	Capital Fund	Public Works Rooftop Solar project	$ 67,261	Used-Reimbursement
FY25 - FY26	FEMA Hazard Mitigation Grant - Federal	Capital Fund	Waterway Blvd Multi-Use Path Elevation Project	$ 979,931	Reimbursement
FY24-FY25	SC Parks, Recreation and Tourism	Beach Preservation Fund	Emergency Dune Repairs	$ 850,000	Used-Reimbursement
FY25	State Budget Allocation	Beach Preservation Fund	Beach Nourishment	$ 1,000,000	Funds on hand
FY25	State Budget Allocation	Capital Fund	Stormwater Infrastructure Improvements for 38th and 41st	$ 1,250,000	Used- Waterway Blvd Project
FY25	US Department of Justice COPS - Federal	General Fund	Wellness Program for IOPPD	$ 90,036	Reimbursement
FY25	Charleston County Greenbelt Program	Beach Preservation Fund	Beach Access Boardwalks - 26A and 36A	$ 262,000	Used - Reimbursement
FY26	SC Department of Environmental Services	Solid Waste Reduction & Recycling	Environmental	$ 3,537	Using FY26-Reimbursement
FY26	USTA Southern Tennis Grant	General Fund	Recreation Tennis Programming	$ 2,000	Used-Funds on hand
FY26	Parks and Recreation Development Fund	General Fund	Playground equipment/surface	$ 5,978	Used- Funds on hand
FY26	State Budget Allocation	Beach Preservation Fund	Beach Nourishment	$ 1,524,000	Funds on hand

Total	$ 14,667,013

Grant Requests built in budget					
FY27	Congressionally Directed Spending Request	Capital Fund	Drainage on Palm between 38th and 41st	$ 2,000,000	FY27 Budget assumes grant is awarded
FY27	NPDES	Capital Fund	Drainage on Palm between 38th and 41st	$ 200,000	Request from County
FY28	Congressionally Directed Spending Request	Capital Fund	Drainage on Palm between 38th and 41st	$ 2,000,000	FY28 Budget assumes grant is awarded
FY29	Congressionally Directed Spending Request	Capital Fund	Drainage on Palm between 38th and 41st	$ 2,000,000	FY29 Budget assumes grant is awarded

Total	$ 6,200,000

City of Isle of Palms, SC
FY27 Budget with Forecasts for FY28 - FY36

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Recreation Building Fund	68	**35**
Marina Enterprise Fund	90	**36-37**
Capital Improvement Plan (CIP)		**38-43**
Existing Debt Service		**44-46**
Proposed Debt Service		**47**

DEPARTMENT	
Mayor and Council	**48**
General Government	**49-52**
Judicial and Legal	**53**
Police	**54-56**
Fire	**57-58**
Public Works	**59-61**
Recreation	**62-63**
Building, Planning and Engineering	**64-65**

City of Isle of Palms, SC
Budget FY27 Planning Model
Summary of Key Budget Initiatives- Draft 3

	Initiative Name	Department	FY27 Estimated Cost ($)	Funding Source (Hospitality/Municipal/State/Other)	Council Notes
1	Evergreen Compensation Study recommendations	All	821,439	General	(Fully loaded) Public Safety -Step to Step, General/Administrative - discounted range penetration
2	Public Safely Incentive Pay	Police and Fire	226,446	General	Fully loaded
3	2 New Police Officers	Police	224,956	General	Fully loaded, overtime saving estimated between $20k to $22k.
4	Metal doors ($40k), elevator modernization ($70k) & AV upgrade Council Chambers ($60k)	General Government	170,000	Capital	
5	4 vehicles ($259k), radios & AI reporting software ($39.5k), drone & Cradle point software ($73.5k), computer server ($18k), solar radar sign ($8.5k), Civic RMS software ($70k) & AI traffic signal ($100k)	Police	568,500	Capital, Hospitality, Municipal, State	
6	Fire ladder ($2.5m), high water equipment ($30k), drone ($40.5k), 2 trucks ($150k), medical monitor ($7k), JD mule ($27k), Sea Doo ($18k), radios (27.50k), flat bottom boat ($25k)	Fire	2,825,000	Capital, Hospitality, Municipal, State, and Grants	Entered as Lease purchase debt service for fire ladder truck $2.5m. City has requested state and federal grants. Sales of current ladder truck estimated at $155k.
7	Routine & major drainage projects ($4.075m), Side loader ($435k), water pumps ($20k), Dominion underground lines ($131k)	Public Works	4,661,000	Capital, Hospitality, Municipal and Grants	Drainage Projects includes small drainage $100k, comprehensive drainage $250k, design & permit (Myrtle)$100k, 38th and 41st -phase 1 of 3 ($2m) and Waterway Blvd-phase 3 ($1.625m). $1M of Waterway Blvd will be funded from SC State grant and Charleston County's NPDES, state and federal grants requested for 38th and 41st.
8	Carts for side loader	Public Works	100,000	General	
9	Truck	Building and Planning	45,000	Capital	
10	Upgrade IT ($60k), exterior lights ($25k), routine playground equipment ($20k), basketball goals ($22k), & reconstruct 2 tennis courts ($125k)	Recreation	252,000	Capital Municipal, State	
11	Artwork ($10k), assigned for infrastructure ($75k), resurface Ocean Blvd ($100k), sidewalk ($70k)	Front Beach	255,000	Capital, Hospitality, Municipal, State	
12	Beach Renourishment -continued from FY26	Beach Preservation	8,899,050	Beach Preservation	Currently in as cash with transfers from tourism funds and $800k re-allocated SCPRT Marina dredging grant.
13	Dunes walkovers	Beach Preservation	265,000	Beach Preservation	City's requesting state and federal grants.
14	Bulkhead	Marina	450,000	Marina	
15	Dredging	Marina	700,000	Marina (grant)	Fully funded by SCPRT grant
16	Public green space & parking	Marina	500,000	Marina	Remove upon council's approval of Marina's restaurant lease
17	Transfers to General Fund	All	1,878,091	Hospitality, Municipal & State	Police ($630.4k), Fire ($727k), General ($37.9k), Public Works ($395k), Building ($87.3k)
18	Transfers to Capital Fund	All	1,452,071	General	For current and future capital projects

City of Isle of Palms, SC

FY27 Budget Planning Model

Fiscal Year Reference	2027

Council Summary

Fund	General Fund	Capital Projects Fund	Municipal Accommodations Fee Fund	State Accommodations Tax Fund	Hospitality Tax Fund	Beach Preservation Fee Fund	Marina Enterprise Fund	Victim Assistance Fund	Recreation Building Fund	Fire Department 1% Fund	Disaster Recovery Fund	Total
Revenues												
Property and Local Opt Taxes	8,106,106	-	-	-	-	-	-	-	-	-	-	8,106,106
Licenses & Permits	7,937,519	-	-	-	-	-	-	-	-	-	-	7,937,519
Tourism Revenues	213,202	-	3,226,995	3,764,043	1,482,628	2,280,807	-	-	-	-	-	10,967,675
All Other Revenues	2,991,011	3,686,894	221,564	172,645	56,275	1,014,925	1,629,655	15,089	18,716	344,761	129,853	10,281,387
Total Revenues	**19,247,839**	**3,686,894**	**3,448,559**	**3,936,688**	**1,538,903**	**3,295,732**	**1,629,655**	**15,089**	**18,716**	**344,761**	**129,853**	**37,292,688**
Expenses												
Personnel Expenses	13,656,398	-	-	-	-	-	-	-	-	-		13,656,398
Operating Expenses	4,101,122	575,646	401,528	1,600,100	483,027	1,076,963	1,165,261	12,120	14,948	343,964	13,000	9,787,677
Capital Expenses	-	4,561,500	473,500	660,000	581,500	8,899,050	450,000	-	-	-	-	15,625,550
Drainage Expenses	-	-	200,655		-	-	-	-	-	-	-	200,655
Debt Service Expenses	1,116,339	-	159,457	91,915	72,425	-	333,342	-	-	-	-	1,773,477
Total Expenses	**18,873,858**	**5,137,146**	**1,235,140**	**2,352,015**	**1,136,952**	**9,976,013**	**1,948,602**	**12,120**	**14,948**	**343,964**	**13,000**	**41,043,757**
Net Transfers	**426,019**	**1,452,071**	**(1,780,027)**	**(1,810,292)**	**(462,195)**	**1,349,417**	**825,006**	**(3,000)**	**3,000**	**-**	**-**	**-**
Change in Fund Balance	**800,000**	**1,819**	**433,392**	**(225,618)**	**(60,244)**	**(5,330,864)**	**506,058**	**(31)**	**6,768**	**797**	**116,853**	**(3,751,070)**
FY2027 Projected Beginning Fund Balance	**6,065,381**	**16,454,410**	**7,279,566**	**5,818,620**	**1,934,084**	**8,245,106**	**4,338,378**	**32,120**	**83,095**	**21,378**	**4,334,928**	**54,607,066**
FY2027 Projected Ending Fund Balance	**6,865,381**	**16,456,229**	**7,712,958**	**5,593,001**	**1,873,840**	**2,914,242**	**4,844,436**	**32,089**	**89,863**	**22,175**	**4,451,781**	**50,855,996**
Check	-	-	-	-	-	-	-	-	-	-	-	-
Reconciliation to Draft #1	6,242,132	13,884,454	3,897,935	3,244,492	985,672	2,457,775	5,156,231	32,089	90,893	23,072	4,434,009	40,448,755
Changes to Income:												
Change in FY26 forecast	79,436		400,668	133,000							17,254	630,358
Increased operating millage by 2.77	791,194											791,194
Increased license revenue forecast	41,044											41,044
Add estimated sale of current ladder truck	163,325											163,325
Added estimated grant revenue for ladder truck & drainage projects		4,200,338										4,200,338
Updated interest driven by fund balance		23,870	23,149	11,879	3,117	4,404	(135,529)				518	(68,592)
Total Changes to Revenue	**1,074,999**	**4,224,208**	**423,817**	**144,879**	**3,117**	**4,404**	**(135,529)**	-	-	-	**17,772**	**5,757,667**
Changes to Expenditures - (Increase)/Decrease:												
Remove Beach Resilience position & adjust for PD overtime due to adding 2 new officers	132,025											132,025
Public Safety Incentive Program fully loaded	(226,446)											(226,446)
Updated tuition reimbursement & vehicle maint reduce- adjusted for new Ladder truck	17,599											17,599
Cash/Grant for Ladder Truck		(2,500,000)										(2,500,000)
Adjust 38th and 41st drainage project to phase over 3 years		(150,000)										(150,000)
Garbage Cart -removed duplicate entry (Capital & Ops)	100,000											100,000

Fund	General Fund	Capital Projects Fund	Municipal Accommodations Fee Fund	State Accommodations Tax Fund	Hospitality Tax Fund	Beach Preservation Fee Fund	Marina Enterprise Fund	Victim Assistance Fund	Recreation Building Fund	Fire Department 1% Fund	Disaster Recovery Fund	Total
Remove ditch drainage out of capital projects (duplicated)			198,668									198,668
Deferred portion of tennis courts			37,500	37,500								75,000
Misc Increase in expense					37,279							37,279
Beach duplicate capital entry						293,550						293,550
Defer picnic shelter to FY28				92,000								92,000
Remove debt service -Ladder Truck		156,038			156,038							312,076
Total Changes to Expenditures	**23,178**	**(2,493,962)**	**236,168**	**129,500**	**193,317**	**293,550**	-	-	-	-	-	**(1,618,249)**
Changes to Transfers:												
Net change in transfers	(643,742)	(115,061)	505,757	396,451	14,510	(157,915)						-
												-
Total Changes to Expenditures and Transfers -	***(620,564)***	***(2,609,023)***	***741,925***	***525,951***	***207,827***	***135,635***	-	-	-	-	-	***(1,618,249)***
Draft #2 Ending Fund Balance	6,696,567	15,499,639	5,063,677	3,915,322	1,196,616	2,597,814	5,020,702	32,089	90,893	23,072	4,451,781	44,588,173
Reconciliation to Draft #2	6,696,567	15,499,639	5,063,677	3,915,322	1,196,616	2,597,814	5,020,702	32,089	90,893	23,072	4,451,781	44,588,173
Changes to Income:												
Change in FY26 forecast	93,815	94,000	143,960	(41,081)	3,538	7,960	(179,268)		(1,000)	(1,323)		120,601
Increased debt service millage by .93	299,791											299,791
Increased business license, permits, STR, parking revenue	712,771											712,771
Remove grant for fire ladder truck		(2,199,834)										(2,199,834)
SCOCRM Sand Bags						71,000						71,000
Increase revenue driven by FY26 forecast	582		19,766	14,134	46,975	26,151						107,608
Updated interest driven by fund balance	2,814	15,528	41,279	24,145	10,110	77,446	45		(30)	(13)		171,324
Total Changes to Revenue	**1,109,773**	**(2,090,306)**	**205,005**	**(2,802)**	**60,623**	**182,557**	**(179,223)**	-	**(1,030)**	**(1,336)**	-	**(716,739)**
Changes to Expenditures - (Increase)/Decrease:												
Personnel hourly wage correction	(2,029)											(2,029)
Accounts driven by percentage changes to FY26 forecast	19,122	1,420	1,814	(42,067)			2,957			439		(16,315)
SCOCRM Sand Bags						(71,000)						(71,000)
CARTA Beach Shuttle					(8,300)							(8,300)
Beach Preservation adjusted for bid						5,210,118						5,210,118
Change PW 11 YD loader to side loader					(215,000)							(215,000)
50% cost for Public Safety Drone to fire department		(40,500)										(40,500)
Add AV upgrade for council chambers		(60,000)										(60,000)
Changed fire ladder truck funding to debt service		2,500,000										2,500,000
Add debt service -Ladder Truck	(312,076)											(312,076)
Total Changes to Expenditures	**(294,983)**	**2,400,920**	**1,814**	**(42,067)**	**(223,300)**	**5,139,118**	**2,957**	-	-	**439**	-	**6,984,898**
Changes to Transfers:												
Net change in transfers- (Beach Preservation cost decreased)	(645,976)	645,976	2,442,463	1,722,548	839,901	(5,005,247)						(335)
												-
Total Changes to Expenditures and Transfers - (Increase)/Decrease:	***(940,959)***	***3,046,896***	***2,444,277***	***1,680,481***	***616,601***	***133,871***	***2,957***	-	-	***439***	-	***6,984,563***
Draft #3 Ending Fund Balance	6,865,381	16,456,229	7,712,959	5,593,001	1,873,840	2,914,242	4,844,436	32,089	89,863	22,175	4,451,781	50,855,996

City of Isle of Palms, SC

FY27 Budget Planning Model

Fiscal Year Reference	2027

Council Summary - Spend by Department

Fund	General Fund	Capital Projects Fund	Municipal Accommodations Fee Fund	State Accommodations Tax Fund	Hospitality Tax Fund	Beach Preservation Fee Fund	Marina Enterprise Fund	Victim Assistance Fund	Recreation Building Fund	Fire Department 1% Fund	Disaster Recovery Fund	Total
Revenues												
Property and Local Opt Taxes	8,106,106	-	-	-	-	-	-	-	-	-	-	8,106,106
Licences & Permits	7,937,519	-	-	-	-	-	-	-	-	-	-	7,937,519
Tourism Revenues	213,202	-	3,226,995	3,764,043	1,482,628	2,280,807	-	-	-	-	-	10,967,675
All Other Revenues	2,991,011	3,686,894	221,564	172,645	56,275	1,014,925	1,629,655	15,089	18,716	344,761	129,853	10,281,387
Total Revenues	**19,247,839**	**3,686,894**	**3,448,559**	**3,936,688**	**1,538,903**	**3,295,732**	**1,629,655**	**15,089**	**18,716**	**344,761**	**129,853**	**37,292,688**
Operating Expenses												
Mayor & Council	166,751	-	-	-	-	-	-	-	-	-	-	166,751
General Government	2,904,960	203,000	293,229	143,554	-	1,076,963	1,948,602	-	-	-	13,000	6,583,308
Charleston Visitor Bureau	-	-	-	1,146,963	-	-	-	-	-	-	-	1,146,963
Police	4,578,503	234,800	237,240	473,500	154,095	-	-	12,120	-	-	-	5,690,258
Front Beach Management & Facilities	92,414	-	142,041	267,508	-	-	-	-	-	-	-	501,962
Fire	6,483,379	268,200	72,500	191,915	144,721	-	-	-	-	343,964	-	7,504,678
Public Works	2,173,493	4,098,630	402,630	7,575	790,666	8,899,050	-	-	-	-	-	16,372,043
Building & Planning	605,708	75,000	-	-	-	-	-	-	-	-	-	680,708
Recreation	1,418,740	187,415	87,500	121,000	47,470	-	-	-	14,948	-	-	1,877,073
Judicial & Legal	449,910	-	-	-	-	-	-	-	-	-	-	449,910
Beach Restoration	-	-	-	-	-	-	-	-	-	-	-	-
Marina	-	70,101	-	-	-	-	-	-	-	-	-	70,101
Total Expenses	**18,873,858**	**5,137,146**	**1,235,140**	**2,352,015**	**1,136,952**	**9,976,013**	**1,948,602**	**12,120**	**14,948**	**343,964**	**13,000**	**41,043,757**
Net Transfers	**426,019**	**1,452,071**	**(1,780,027)**	**(1,810,292)**	**(462,195)**	**1,349,417**	**825,006**	**(3,000)**	**3,000**	**-**	**-**	**-**
Change in Fund Balance	**800,000**	**1,819**	**433,392**	**(225,618)**	**(60,244)**	**(5,330,864)**	**506,058**	**(31)**	**6,768**	**797**	**116,853**	**(3,751,070)**
FY2027 Projected Beginning Fund Balance	**6,065,381**	**16,454,410**	**7,279,566**	**5,818,620**	**1,934,084**	**8,245,106**	**4,338,378**	**32,120**	**83,095**	**21,378**	**4,334,928**	**54,607,066**
FY2027 Projected Ending Fund Balance	**6,865,381**	**16,456,229**	**7,712,958**	**5,593,001**	**1,873,840**	**2,914,242**	**4,844,436**	**32,089**	**89,863**	**22,175**	**4,451,781**	**50,855,996**
Check	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(0)**	**-**	**(0)**

City of Isle of Palms, SC

FY27 Budget Planning Model

First Fiscal Year	2024

Personnel Summary

Total General Fund Revenues	15,874,686	16,778,332	17,167,329	19,247,839	20,199,338	20,126,610	20,497,425	20,844,369	21,203,589	21,772,685	22,630,452	23,028,953	22,749,501
Total City Wide Revenues	29,460,367	34,611,292	37,330,927	37,292,688	35,638,038	35,920,243	34,651,526	35,344,024	36,054,712	36,979,965	38,201,339	38,960,161	38,589,116
Total General Fund Expenditures	14,655,452	15,643,564	16,860,286	18,873,858	19,698,500	19,910,012	20,755,704	21,538,721	22,466,319	23,513,068	24,963,737	25,893,657	26,738,338
Total City Wide Expenditures	24,103,374	28,109,356	35,114,033	41,043,757	30,587,541	29,154,999	29,630,010	29,688,976	30,690,150	31,520,142	32,273,485	33,726,160	61,856,546

Fiscal Year	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**	**2035**	**2036**
Salaries & Wages													
Salaries & Wages	6,055,310	6,472,966	7,021,092	8,136,832	8,542,823	8,969,115	9,416,720	9,886,706	10,380,192	10,898,351	11,442,419	12,013,690	12,613,524
Overtime Wages	655,065	800,565	759,242	777,623	816,504	857,330	900,196	945,206	992,466	1,042,089	1,094,194	1,148,904	1,206,349
Part-Time Wages	365,431	370,046	380,033	442,605	464,735	487,972	512,370	537,989	564,888	593,133	622,789	653,929	686,625
Subtotal - Salaries and Wages	7,075,806	7,643,577	8,160,367	9,357,060	9,824,063	10,314,416	10,829,287	11,369,901	11,937,546	12,533,573	13,159,402	13,816,522	14,506,498
% INCREASE FROM PRIOR YEAR	**-**	**8%**	**7%**	**15%**	**5%**	**5%**	**5%**	**5%**	**5%**	**5%**	**5%**	**5%**	**5%**
% OF TOTAL GENERAL FUND REVENUES	**45%**	**46%**	**48%**	**49%**	**49%**	**51%**	**53%**	**55%**	**56%**	**58%**	**58%**	**60%**	**64%**
% OF CITY WIDE REVENUES	**24%**	**22%**	**22%**	**25%**	**28%**	**29%**	**31%**	**32%**	**33%**	**34%**	**34%**	**35%**	**38%**
% OF TOTAL GENERAL FUND EXPENDITURES	**48%**	**49%**	**48%**	**50%**	**50%**	**52%**	**52%**	**53%**	**53%**	**53%**	**53%**	**53%**	**54%**
% OF CITY WIDE EXPENDITURES	**29%**	**27%**	**23%**	**23%**	**32%**	**35%**	**37%**	**38%**	**39%**	**40%**	**41%**	**41%**	**23%**
Fringes													
Fica Expense	528,792	571,790	622,525	715,739	751,473	789,047	828,500	869,924	913,360	958,966	1,006,853	1,057,133	1,109,926
Retirement Expense	1,308,252	1,424,055	1,566,350	1,812,148	1,902,744	1,997,881	2,097,775	2,202,664	2,312,784	2,428,410	2,549,818	2,677,295	2,811,146
Group Health Insurance	1,034,187	1,130,658	1,273,508	1,352,851	1,416,639	1,487,471	1,561,845	1,639,937	1,717,428	1,798,749	1,884,090	1,973,652	2,067,646
Workers Compensation	318,002	361,053	398,469	418,601	439,510	461,486	484,560	508,788	534,204	560,890	588,910	618,330	649,222
Unemployment Compensation	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal - Fringes	3,189,233	3,487,556	3,860,853	4,299,338	4,510,367	4,735,886	4,972,680	5,221,314	5,477,776	5,747,015	6,029,670	6,326,411	6,637,941
% INCREASE FROM PRIOR YEAR	**-**	**9%**	**11%**	**11%**	**5%**	**5%**	**5%**	**5%**	**5%**	**5%**	**5%**	**5%**	**5%**
% OF SALARIES & WAGES	**45%**	**46%**	**47%**	**46%**	**46%**	**46%**	**46%**	**46%**	**46%**	**46%**	**46%**	**46%**	**46%**
% OF TOTAL GENERAL FUND REVENUES	**20%**	**21%**	**22%**	**22%**	**22%**	**24%**	**24%**	**25%**	**26%**	**26%**	**27%**	**27%**	**29%**
% OF CITY WIDE REVENUES	**11%**	**10%**	**10%**	**12%**	**13%**	**13%**	**14%**	**15%**	**15%**	**16%**	**16%**	**16%**	**17%**
% OF TOTAL GENERAL FUND EXPENDITURES	**22%**	**22%**	**23%**	**23%**	**23%**	**24%**	**24%**	**24%**	**24%**	**24%**	**24%**	**24%**	**25%**
% OF CITY WIDE EXPENDITURES	**13%**	**12%**	**11%**	**10%**	**15%**	**16%**	**17%**	**18%**	**18%**	**18%**	**19%**	**19%**	**11%**
Total Personnel Costs	**10,265,039**	**11,131,133**	**12,021,220**	**13,656,398**	**14,334,430**	**15,050,302**	**15,801,967**	**16,591,215**	**17,415,322**	**18,280,589**	**19,189,072**	**20,142,933**	**21,144,439**
% INCREASE FROM PRIOR YEAR	**-**	**8%**	**8%**	**14%**	**5%**	**5%**	**5%**	**5%**	**5%**	**5%**	**5%**	**5%**	**5%**
% OF TOTAL GENERAL FUND REVENUES	**65%**	**66%**	**70%**	**71%**	**71%**	**75%**	**77%**	**80%**	**82%**	**84%**	**85%**	**87%**	**93%**
% OF CITY WIDE REVENUES	**35%**	**32%**	**32%**	**37%**	**40%**	**42%**	**46%**	**47%**	**48%**	**49%**	**50%**	**52%**	**55%**
% OF TOTAL GENERAL FUND EXPENDITURES	**70%**	**71%**	**71%**	**72%**	**73%**	**76%**	**76%**	**77%**	**78%**	**78%**	**77%**	**78%**	**79%**
% OF CITY WIDE EXPENDITURES	**43%**	**40%**	**34%**	**33%**	**47%**	**52%**	**53%**	**56%**	**57%**	**58%**	**59%**	**60%**	**34%**
# OF FULL-TIME EMPLOYEES	98	99	102	104	104	104	104	104	104	104	104	104	104
SALARY & WAGES FTE	68,473	73,470	76,278	85,716	89,994	94,485	99,201	104,153	109,352	114,812	120,544	126,563	132,883
FRINGE FTE	31,516	34,118	36,715	40,080	42,084	44,188	46,397	48,717	51,152	53,710	56,394	59,214	62,174
TOTAL (FULLY LOADED) FTE	99,989	107,588	112,993	125,796	132,077	138,673	145,598	152,870	160,505	168,521	176,939	185,777	195,057

City of Isle of Palms, SC

FY27 Budget Planning Model

First Fiscal Year	2024

Revenue Summary

Fiscal Year	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
General Fund	15,874,686	16,778,332	17,167,329	19,247,839	20,199,338	20,126,610	20,497,425	20,844,369	21,203,589	21,772,685	22,630,452	23,028,953	22,749,501
Capital Projects Fund	866,858	2,566,526	4,475,711	3,686,894	2,502,387	2,536,034	563,721	575,411	600,474	648,099	696,952	752,026	820,094
Municipal Accommodations Fee Fund	2,623,641	3,089,347	3,483,990	3,448,559	3,528,338	3,625,642	3,730,239	3,834,956	3,922,272	3,995,972	4,073,982	4,135,597	4,114,174
Hospitality Tax Fund	1,592,027	1,568,110	1,539,829	1,538,903	1,533,509	1,550,653	1,571,674	1,593,971	1,617,023	1,639,097	1,663,191	1,688,380	1,700,195
State Accommodations Tax Fund	3,610,788	3,896,560	3,896,330	3,936,688	4,015,506	4,118,700	4,223,466	4,330,746	4,442,099	4,550,722	4,652,984	4,754,049	4,771,593
Beach Preservation Fee Fund	3,010,612	5,208,800	5,229,631	3,295,732	2,402,084	2,486,080	2,568,180	2,646,781	2,729,830	2,811,627	2,898,969	2,992,591	2,804,230
Marina Enterprise Fund	1,447,703	1,034,832	1,040,153	1,629,655	940,990	953,021	965,548	978,590	992,138	1,006,223	1,020,847	1,036,010	1,047,999
Disaster Recovery Fund	167,266	154,562	122,307	129,853	133,356	136,961	140,670	144,487	148,413	152,454	156,611	160,889	165,292
Fire Department 1% Fund	228,635	284,203	341,647	344,761	348,218	351,709	355,236	358,799	362,398	366,033	369,705	373,414	377,161
Victim Assistance Fund	15,063	11,120	14,000	15,089	15,231	15,379	15,531	15,689	15,853	16,022	16,198	16,379	16,567
Building Recreation Fund	23,088	18,900	20,000	18,716	19,081	19,454	19,835	20,225	20,623	21,031	21,447	21,873	22,309
Total	**29,460,367**	**34,611,292**	**37,330,927**	**37,292,688**	**35,638,038**	**35,920,243**	**34,651,526**	**35,344,024**	**36,054,712**	**36,979,965**	**38,201,339**	**38,960,161**	**38,589,116**

Expenditure Summary

Fiscal Year	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
General Fund	14,655,452	15,643,564	16,860,286	18,873,858	19,698,500	19,910,012	20,755,704	21,538,721	22,466,319	23,513,068	24,963,737	25,893,657	26,738,338
Capital Projects Fund	2,288,256	3,783,157	5,034,238	5,137,146	4,120,805	4,089,281	2,073,834	2,032,467	1,692,395	1,836,188	1,742,064	1,876,023	787,807
Municipal Accommodations Fee Fund	1,017,141	867,086	1,031,738	1,235,140	1,750,260	879,444	1,513,099	1,170,064	1,765,243	836,944	829,081	834,793	775,175
Hospitality Tax Fund	966,619	1,069,529	1,021,615	1,136,952	1,131,282	701,661	762,092	599,493	713,666	713,743	643,870	719,049	660,280
State Accommodations Tax Fund	1,738,692	1,703,262	2,421,817	2,352,015	2,144,236	1,897,897	2,315,808	2,045,799	2,016,957	1,910,784	2,332,281	2,026,451	2,624,796
Beach Preservation Fee Fund	2,254,859	3,640,050	7,527,711	9,976,013	588,764	515,255	1,040,197	1,125,263	850,454	1,516,275	561,229	1,166,820	29,052,552
Marina Enterprise Fund	933,139	1,055,365	764,878	1,948,602	765,942	769,943	773,973	778,036	782,112	786,227	790,362	794,519	798,723
Disaster Recovery Fund	1,564	38,682	10,000	13,000	13,130	13,261	13,394	13,528	13,663	13,800	13,938	14,077	14,218
Fire Department 1% Fund	224,216	285,265	354,950	343,964	347,383	350,837	354,326	357,849	361,407	365,001	368,631	372,298	376,001
Victim Assistance Fund	10,886	9,612	12,000	12,120	12,140	12,161	12,181	12,202	12,223	12,244	12,266	12,287	12,309
Building Recreation Fund	12,551	13,784	74,800	14,948	15,097	15,248	15,401	15,555	15,710	15,868	16,026	16,187	16,348
Total	**24,103,374**	**28,109,356**	**35,114,033**	**41,043,757**	**30,587,541**	**29,154,999**	**29,630,010**	**29,688,976**	**30,690,150**	**31,520,142**	**32,273,485**	**33,726,160**	**61,856,546**

City of Isle of Palms, SC

FY27 Budget Planning Model

First Fiscal Year	2024

General Fund

Fiscal Year	2024	2025	Budget FY26	2026	Inc/(Dec) From FY26 Budget	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Revenues	15,874,686	16,778,332	16,489,811	17,167,329	677,518	19,247,839	20,199,338	20,126,610	20,497,425	20,844,369	21,203,589	21,772,685	22,630,452	23,028,953	22,749,501
Expenditures	14,655,452	15,643,564	17,085,984	16,860,286	(225,698)	18,873,858	19,698,500	19,910,012	20,755,704	21,538,721	22,466,319	23,513,068	24,963,737	25,893,657	26,738,338
Transfers In	1,488,628	2,440,354	2,666,058	2,666,058	-	1,878,091	2,499,265	2,581,707	2,597,566	2,613,244	4,188,737	4,817,055	5,445,535	6,398,219	6,678,000
Transfers Out	2,448,944	3,224,795	2,069,886	2,069,886	-	1,452,071	2,700,102	2,748,305	2,189,286	1,568,892	2,676,007	2,826,672	2,712,250	3,183,515	2,514,163
Additions to Reserved FB 30%	-	-	-	-	-	800,000	300,000	50,000	150,000	350,000	250,000	250,000	400,000	350,000	175,000
Net	**258,919**	**350,327**	**-**	**903,215**	**903,215**	**0**	**0**	**0**	**0**	**(0)**	**-**	**0**	**0**	**0**	**(0)**
Fund Balance	4,811,839	5,162,166	5,162,166	6,065,381	903,215	6,865,381	7,165,381	7,215,381	7,365,381	7,715,381	7,965,381	8,215,381	8,615,381	8,965,381	9,140,381

Capital Projects Fund

Fiscal Year	2024	2025	Budget FY26	2026	Inc/(Dec) From FY26 Budget	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Revenues	866,858	2,566,526	3,780,290	4,475,711	695,421	3,686,894	2,502,387	2,536,034	563,721	575,411	600,474	648,099	696,952	752,026	820,094
Expenditures	2,288,256	3,783,157	4,508,586	5,034,238	525,652	5,137,146	4,120,805	4,089,281	2,073,834	2,032,467	1,692,395	1,836,188	1,742,064	1,876,023	787,807
Transfers In	2,116,340	2,524,143	2,069,886	2,069,887	1	1,452,071	2,700,102	2,748,305	2,189,286	1,568,892	2,676,007	2,826,672	2,712,250	3,183,515	2,514,163
Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net	**694,941**	**1,307,512**	**1,341,591**	**1,511,360**	**169,770**	**1,819**	**1,081,685**	**1,195,058**	**679,173**	**111,835**	**1,584,086**	**1,638,583**	**1,667,138**	**2,059,518**	**2,546,450**
Fund Balance	13,635,538	14,943,050		16,454,410	16,454,410	16,456,229	17,537,913	18,732,971	19,412,144	19,523,980	21,108,065	22,746,648	24,413,786	26,473,304	29,019,755

Municipal Accommodations Fee Fund

Fiscal Year	2024	2025	Budget FY26	2026	Inc/(Dec) From FY26 Budget	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Revenues	2,623,641	3,089,347	2,563,556	3,483,990	920,434	3,448,559	3,528,338	3,625,642	3,730,239	3,834,956	3,922,272	3,995,972	4,073,982	4,135,597	4,114,174
Expenditures	1,017,141	867,086	1,203,938	1,031,738	(172,200)	1,235,140	1,750,260	879,444	1,513,099	1,170,064	1,765,243	836,944	829,081	834,793	775,175
Transfers In	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	829,433	877,265	1,104,821	979,821	(125,000)	1,780,027	1,180,318	1,214,228	1,214,986	1,215,751	2,424,989	2,725,770	3,317,614	4,075,410	9,130,879
Net	**777,066**	**1,344,995**	**254,797**	**1,472,431**	**1,217,634**	**433,392**	**597,759**	**1,531,970**	**1,002,155**	**1,449,141**	**(267,961)**	**433,258**	**(72,712)**	**(774,606)**	**(5,791,880)**
Fund Balance	4,462,139	5,807,135	-	7,279,566	7,279,566	7,712,957	8,310,717	9,842,688	10,844,842	12,293,983	12,026,023	12,459,281	12,386,569	11,611,962	5,820,083

State Accommodations Tax Fund

Fiscal Year	2024	2025	Budget FY26	2026	Inc/(Dec) From FY26 Budget	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Revenues	3,610,788	3,896,560	3,570,774	3,896,330	325,556	3,936,688	4,015,506	4,118,700	4,223,466	4,330,746	4,442,099	4,550,722	4,652,984	4,754,049	4,771,593
Expenditures	1,738,692	1,703,262	2,516,833	2,421,817	(95,016)	2,352,015	2,144,236	1,897,897	2,315,808	2,045,799	2,016,957	1,910,784	2,332,281	2,026,451	2,624,796
Transfers In	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	1,133,147	1,331,421	1,460,781	1,410,781	(50,000)	1,810,292	1,135,583	1,169,561	1,169,561	1,169,561	1,519,561	1,819,561	1,958,000	2,103,000	7,552,664
Net	**738,949**	**861,877**	**(406,840)**	**63,732**	**470,572**	**(225,618)**	**735,687**	**1,051,242**	**738,098**	**1,115,387**	**905,581**	**820,377**	**362,703**	**624,598**	**(5,405,866)**
Fund Balance	4,893,010	5,754,887	-	5,818,620	5,818,620	5,593,001	6,328,688	7,379,931	8,118,028	9,233,415	10,138,997	10,959,374	11,322,077	11,946,675	6,540,808

Hospitality Tax Fund

Fiscal Year	2024	2025	Budget FY26	2026	Inc/(Dec) From FY26 Budget	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Revenues	1,592,027	1,568,110	1,465,623	1,539,829	74,206	1,538,903	1,533,509	1,550,653	1,571,674	1,593,971	1,617,023	1,639,097	1,663,191	1,688,380	1,700,195
Expenditures	966,619	1,069,529	1,166,415	1,021,615	(144,800)	1,136,952	1,131,282	701,661	762,092	599,493	713,666	713,743	643,870	719,049	660,280

Transfers In	258,921	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	277,728	528,642	600,321	600,321	-	462,195	508,414	523,667	539,377	555,558	572,225	600,836	500,000	550,000	1,887,416
Net	**606,601**	**(30,061)**	**(301,113)**	**(82,107)**	**219,006**	**(60,244)**	**(106,188)**	**325,326**	**270,206**	**438,920**	**331,132**	**324,518**	**519,320**	**419,331**	**(847,500)**
Fund Balance	2,046,253	2,016,191	-	1,934,084	1,934,084	1,873,840	1,767,653	2,092,978	2,363,184	2,802,104	3,133,236	3,457,754	3,977,074	4,396,405	3,548,905

Beach Preservation Fee Fund

Fiscal Year	2024	2025	Budget FY26	2026	Inc/(Dec) From FY26 Budget	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Revenues	3,010,612	5,208,800	1,968,232	5,229,631	3,261,399	3,295,732	2,402,084	2,486,080	2,568,180	2,646,781	2,729,830	2,811,627	2,898,969	2,992,591	2,804,230
Expenditures	2,254,859	3,640,050	930,000	7,527,711	6,597,711	9,976,013	588,764	515,255	1,040,197	1,125,263	850,454	1,516,275	561,229	1,166,820	29,052,552
Transfers In	-	-	-	-	-	1,349,417	-	-	-	-	-	-	-	-	11,811,745
Transfers Out	-	127,040	-	-	-	-	-	-	-	-	-	-	-	-	-
Net	**755,754**	**1,441,711**	**1,038,232**	**(2,298,080)**	**(3,336,312)**	**(5,330,864)**	**1,813,320**	**1,970,825**	**1,527,983**	**1,521,519**	**1,879,376**	**1,295,352**	**2,337,741**	**1,825,771**	**(14,436,577)**
Fund Balance	9,101,476	10,543,186	-	8,245,106	8,245,106	2,914,242	4,727,562	6,698,387	8,226,370	9,747,889	11,627,265	12,922,618	15,260,358	17,086,129	2,649,552

Marina Enterprise Fund

Fiscal Year	2024	2025	Budget FY26	2026	Inc/(Dec) From FY26 Budget	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Revenues	1,447,703	1,034,832	2,434,724	1,040,153	(1,394,571)	1,629,655	940,990	953,021	965,548	978,590	992,138	1,006,223	1,020,847	1,036,010	1,047,999
Expenditures	933,139	1,055,365	2,350,572	764,878	(1,585,694)	1,948,602	765,942	769,943	773,973	778,036	782,112	786,227	790,362	794,519	798,723
Transfers In	753,430	1,946,396	499,864	324,864	(175,000)	825,006	325,051	325,749	326,357	327,626	328,038	329,112	330,079	330,191	81,214
Transfers Out	-	1,522,382	-	-	-	-	-	-	-	-	-	-	-	-	-
Net	**1,267,993**	**403,481**	**584,016**	**600,139**	**16,123**	**506,058**	**500,099**	**508,828**	**517,932**	**528,180**	**538,064**	**549,108**	**560,565**	**571,682**	**330,491**
Cash and Cash Equivalents	3,161,161	3,738,239	-	4,338,378	4,338,378	4,844,436	5,344,535	5,853,362	6,371,294	6,899,474	7,437,538	7,986,646	8,547,210	9,118,893	9,449,383

Victim Assistance Fund

Fiscal Year	2024	2025	Budget FY26	2026	Inc/(Dec) From FY26 Budget	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Revenues	15,063	11,120	14,000	14,000	-	15,089	15,231	15,379	15,531	15,689	15,853	16,022	16,198	16,379	16,567
Expenditures	10,886	9,612	6,600	12,000	5,400	12,120	12,140	12,161	12,181	12,202	12,223	12,244	12,266	12,287	12,309
Transfers In	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	4,750	3,000	-	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Net	**(574)**	**(1,492)**	**7,400**	**(1,000)**	**(8,400)**	**(31)**	**91**	**218**	**350**	**487**	**630**	**778**	**932**	**1,092**	**1,258**
Fund Balance	34,612	33,120	-	32,120	32,120	32,089	32,180	32,398	32,748	33,235	33,865	34,643	35,575	36,667	37,925

Building Recreation Fund

Fiscal Year	2024	2025	Budget FY26	2026	Inc/(Dec) From FY26 Budget	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Revenues	23,088	18,900	20,499	20,000	(499)	18,716	19,081	19,454	19,835	20,225	20,623	21,031	21,447	21,873	22,309
Expenditures	12,551	13,784	76,600	74,800	(1,800)	14,948	15,097	15,248	15,401	15,555	15,710	15,868	16,026	16,187	16,348
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	3,000	3,000
Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net	**13,537**	**8,116**	**(56,101)**	**(51,800)**	**4,301**	**6,768**	**6,983**	**7,205**	**7,434**	**7,670**	**7,913**	**8,163**	**8,421**	**8,687**	**8,961**
Fund Balance	126,779	134,895	-	83,095	83,095	89,863	96,847	104,052	111,486	119,156	127,068	135,231	143,652	152,339	161,299

Fire Department 1% Fund

Fiscal Year	2024	2025	Budget FY26	2026	Inc/(Dec) From FY26 Budget	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Revenues	228,635	284,203	284,071	341,647	57,576	344,761	348,218	351,709	355,236	358,799	362,398	366,033	369,705	373,414	377,161
Expenditures	224,216	285,265	283,193	354,950	71,757	343,964	347,383	350,837	354,326	357,849	361,407	365,001	368,631	372,298	376,001
Transfers In	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net	**4,418**	**(1,062)**	**878**	**(13,303)**	**(14,181)**	**797**	**834**	**872**	**911**	**950**	**990**	**1,032**	**1,074**	**1,117**	**1,160**

Fund Balance	35,743	34,679	-	21,378	21,378	22,175	23,009	23,881	24,792	25,742	26,732	27,764	28,837	29,954	31,114

Disaster Recovery Fund

Fiscal Year	2024	2025	Budget FY26	2026	Inc/(Dec) From FY26 Budget	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Revenues	167,266	154,562	105,053	122,307	17,254	129,853	133,356	136,961	140,670	144,487	148,413	152,454	156,611	160,889	165,292
Expenditures	1,564	38,682	13,000	10,000	(3,000)	13,000	13,130	13,261	13,394	13,528	13,663	13,800	13,938	14,077	14,218
Transfers In	73,683	700,652	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net	**239,385**	**816,532**	**92,053**	**112,307**	**20,254**	**116,853**	**120,226**	**123,700**	**127,276**	**130,959**	**134,750**	**138,654**	**142,674**	**146,812**	**151,074**
Fund Balance	3,406,089	4,222,621		4,334,928	4,334,928	4,451,781	4,572,007	4,695,707	4,822,983	4,953,942	5,088,692	5,227,346	5,370,020	5,516,832	5,667,906

Total Funds

Fiscal Year	2024	2025	Budget FY26	2026	Inc/(Dec) From FY26 Budget	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Revenues	29,460,367	34,611,292	32,696,633	37,330,927	4,634,294	37,292,688	35,638,038	35,920,243	34,651,526	35,344,024	36,054,712	36,979,965	38,201,339	38,960,161	38,589,116
Expenditures	24,103,374	28,109,356	30,141,721	35,114,033	4,972,312	41,043,757	30,587,541	29,154,999	29,630,010	29,688,976	30,690,150	31,520,142	32,273,485	33,726,160	61,856,546
Transfers In	4,694,002	7,614,545	5,235,808	5,063,808	(172,000)	5,507,585	5,527,419	5,658,761	5,116,209	4,512,761	7,195,782	7,975,839	8,490,864	9,914,925	21,088,122
Transfers Out	4,694,002	7,614,545	5,235,808	5,063,808	(172,000)	5,507,585	5,527,419	5,658,761	5,116,209	4,512,761	7,195,782	7,975,839	8,490,864	9,914,925	21,088,122
Fund Balance	45,714,639	52,390,170	5,162,166	54,607,066	49,444,900	50,855,995	55,906,493	62,671,737	67,693,253	73,348,301	78,712,863	84,172,686	90,100,540	95,334,541	72,067,111
Net	**5,356,993**	**6,501,936**	**2,554,911**	**2,216,894**	**(338,020)**	**(3,751,072)**	**5,050,495**	**6,765,244**	**5,021,516**	**5,655,048**	**5,364,562**	**5,459,823**	**5,927,854**	**5,234,001**	**(23,267,430)**
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Fiscal Year	2024	2025	Budget FY26	2026	Inc/(Dec) From FY26 Budget	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Total Unrestricted Fund Balances	21,853,466	24,327,837	5,162,166	26,854,719	21,692,553	27,773,391	29,275,302	30,644,060	31,600,509	32,193,303	34,162,139	36,189,376	38,399,188	40,955,518	43,828,042
Total Tourism Fund Balances	11,401,402	13,578,213	-	15,032,270	15,032,270	15,179,799	16,407,058	19,315,597	21,326,054	24,329,502	25,298,255	26,876,409	27,685,720	27,955,042	15,909,796
Total Beach Fund Balance	9,101,476	10,543,186	-	8,245,106	8,245,106	2,914,242	4,727,562	6,698,387	8,226,370	9,747,889	11,627,265	12,922,618	15,260,358	17,086,129	2,649,552
Total Fire 1% Fund Balance	35,743	34,679	-	21,378	21,378	22,175	23,009	23,881	24,792	25,742	26,732	27,764	28,837	29,954	31,114
Total Other Fund Balance	161,391	168,015	-	115,215	115,215	121,952	129,027	136,450	144,234	152,391	160,933	169,874	179,227	189,006	199,224
Subtotal Government Funds	42,553,478	48,651,931	5,162,166	50,268,688	45,106,522	46,011,559	50,561,959	56,818,375	61,321,959	66,448,827	71,275,325	76,186,040	81,553,330	86,215,649	62,617,728
Subtotal Marina Cash Balance	3,161,161	3,738,239	-	4,338,378	4,338,378	4,844,436	5,344,535	5,853,362	6,371,294	6,899,474	7,437,538	7,986,646	8,547,210	9,118,893	9,449,383
Total Fund Balance & Marina Cash Balanc	45,714,639	52,390,170	5,162,166	54,607,066	49,444,900	50,855,996	55,906,493	62,671,737	67,693,253	73,348,301	78,712,863	84,172,686	90,100,540	95,334,541	72,067,111

City of Isle of Palms, SC

FY27 Budget Planning Model

First Fiscal Year	2024

General Fund

Fiscal Year	2024	2025	Budget FY26	2026	Inc/(Dec) From FY26 Budget	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Beginning Fund Balance	4,552,921	4,811,839	5,162,166	5,162,166	-	6,065,381	6,865,381	7,165,381	7,215,381	7,365,381	7,715,381	7,965,381	8,215,381	8,615,381	8,965,381
Revenues	15,874,686	16,778,332	16,489,811	17,167,329	677,518	19,247,839	20,199,338	20,126,610	20,497,425	20,844,369	21,203,589	21,772,685	22,630,452	23,028,953	22,749,501
Expenditures	14,655,452	15,643,564	17,085,984	16,860,286	(225,698)	18,873,858	19,698,500	19,910,012	20,755,704	21,538,721	22,466,319	23,513,068	24,963,737	25,893,657	26,738,338
Revenues over (under) expenditures	1,219,234	1,134,768	(596,173)	307,043	903,216	373,981	500,837	216,598	(258,280)	(694,352)	(1,262,730)	(1,740,383)	(2,333,285)	(2,864,703)	(3,988,837)
Fund Balance before Transfers	5,772,155	5,946,607	4,565,993	5,469,209	903,216	6,439,362	7,366,219	7,381,980	6,957,102	6,671,029	6,452,652	6,224,998	5,882,097	5,750,678	4,976,544
Transfers In	1,488,628	2,440,354	2,666,058	2,666,058	-	1,878,091	2,499,265	2,581,707	2,597,566	2,613,244	4,188,737	4,817,055	5,445,535	6,398,219	6,678,000
Transfers Out	2,448,944	3,224,795	2,069,886	2,069,886	-	1,452,071	2,700,102	2,748,305	2,189,286	1,568,892	2,676,007	2,826,672	2,712,250	3,183,515	2,514,163
Additions to Reserved FB 30%	-	-	-	-	-	800,000	300,000	50,000	150,000	350,000	250,000	250,000	400,000	350,000	175,000
Net	**258,919**	**350,327**	**-**	**903,215**	**903,215**	**0**	**0**	**0**	**0**	**(0)**	**-**	**0**	**0**	**0**	**(0)**
Fund Balance	4,811,839	5,162,166	5,162,166	6,065,381	903,215	6,865,381	7,165,381	7,215,381	7,365,381	7,715,381	7,965,381	8,215,381	8,615,381	8,965,381	9,140,381

Capital Projects Fund

Fiscal Year	2024	2025	Budget FY26	2026	Inc/(Dec) From FY26 Budget	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Beginning Fund Balance	12,940,596	13,635,538	14,943,050	14,943,050	-	16,454,410	16,456,229	17,537,913	18,732,971	19,412,144	19,523,980	21,108,065	22,746,648	24,413,786	26,473,304
Revenues	866,858	2,566,526	3,780,290	4,475,711	695,421	3,686,894	2,502,387	2,536,034	563,721	575,411	600,474	648,099	696,952	752,026	820,094
Expenditures	2,288,256	3,783,157	4,508,586	5,034,238	525,652	5,137,146	4,120,805	4,089,281	2,073,834	2,032,467	1,692,395	1,836,188	1,742,064	1,876,023	787,807
Revenues over (under) expenditures	(1,421,398)	(1,216,631)	(728,296)	(558,527)	169,769	(1,450,252)	(1,618,417)	(1,553,247)	(1,510,114)	(1,457,056)	(1,091,921)	(1,188,089)	(1,045,112)	(1,123,997)	32,287
Fund Balance before Transfers	11,519,198	12,418,907	14,214,754	14,384,523	169,769	15,004,157	14,837,811	15,984,667	17,222,858	17,955,088	18,432,058	19,919,976	21,701,536	23,289,789	26,505,592
Transfers In	2,116,340	2,524,143	2,069,886	2,069,886	-	1,452,071	2,700,102	2,748,305	2,189,286	1,568,892	2,676,007	2,826,672	2,712,250	3,183,515	2,514,163
Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net	**694,941**	**1,307,512**	**1,341,591**	**1,511,359**	**169,769**	**1,819**	**1,081,685**	**1,195,058**	**679,173**	**111,835**	**1,584,086**	**1,638,583**	**1,667,138**	**2,059,518**	**2,546,450**
Fund Balance	13,635,538	14,943,050	16,284,641	16,454,410	169,770	16,456,229	17,537,913	18,732,971	19,412,144	19,523,980	21,108,065	22,746,648	24,413,786	26,473,304	29,019,755

Municipal Accommodations Fee Fund

Fiscal Year	2024	2025	Budget FY26	2026	Inc/(Dec) From FY26 Budget	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Beginning Fund Balance	3,685,073	4,462,139	5,807,135	5,807,135	-	7,279,566	7,712,958	8,310,717	9,842,688	10,844,842	12,293,983	12,026,023	12,459,281	12,386,569	11,611,962
Revenues	2,623,641	3,089,347	2,563,556	3,483,990	920,434	3,448,559	3,528,338	3,625,642	3,730,239	3,834,956	3,922,272	3,995,972	4,073,982	4,135,597	4,114,174
Expenditures	1,017,141	867,086	1,203,938	1,031,738	(172,200)	1,235,140	1,750,260	879,444	1,513,099	1,170,064	1,765,243	836,944	829,081	834,793	775,175
Revenues over (under) expenditures	1,606,500	2,222,261	1,359,618	2,452,252	1,092,634	2,213,419	1,778,077	2,746,199	2,217,140	2,664,892	2,157,029	3,159,028	3,244,902	3,300,804	3,338,999
Fund Balance before Transfers	5,291,573	6,684,400	7,166,753	8,259,387	1,092,634	9,492,985	9,491,036	11,056,916	12,059,828	13,509,734	14,451,012	15,185,051	15,704,183	15,687,373	14,950,961
Transfers In	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	829,433	877,265	1,104,821	979,821	(125,000)	1,780,027	1,180,318	1,214,228	1,214,986	1,215,751	2,424,989	2,725,770	3,317,614	4,075,410	9,130,879
Net	**777,066**	**1,344,995**	**254,797**	**1,472,431**	**1,217,634**	**433,392**	**597,759**	**1,531,970**	**1,002,155**	**1,449,141**	**(267,961)**	**433,258**	**(72,712)**	**(774,606)**	**(5,791,880)**
Fund Balance	4,462,139	5,807,135	6,061,932	7,279,566	1,217,634	7,712,957	8,310,717	9,842,688	10,844,842	12,293,983	12,026,023	12,459,281	12,386,569	11,611,962	5,820,083

State Accommodations Tax Fund

Fiscal Year	2024	2025	Budget FY26	2026	Inc/(Dec) From FY26 Budget	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Beginning Fund Balance	4,154,060	4,893,010	5,754,887	5,754,887	-	5,818,620	5,593,001	6,328,688	7,379,931	8,118,028	9,233,415	10,138,997	10,959,374	11,322,077	11,946,675
Revenues	3,610,788	3,896,560	3,570,774	3,896,330	325,556	3,936,688	4,015,506	4,118,700	4,223,466	4,330,746	4,442,099	4,550,722	4,652,984	4,754,049	4,771,593
Expenditures	1,738,692	1,703,262	2,516,833	2,421,817	(95,016)	2,352,015	2,144,236	1,897,897	2,315,808	2,045,799	2,016,957	1,910,784	2,332,281	2,026,451	2,624,796
Revenues over (under) expenditures	1,872,096	2,193,298	1,053,941	1,474,513	420,572	1,584,673	1,871,271	2,220,803	1,907,658	2,284,948	2,425,142	2,639,938	2,320,703	2,727,598	2,146,798
Fund Balance before Transfers	6,026,156	7,086,308	6,808,828	7,229,401	420,572	7,403,293	7,464,272	8,549,492	9,287,589	10,402,976	11,658,557	12,778,935	13,280,077	14,049,675	14,093,472
Transfers In	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	1,133,147	1,331,421	1,460,781	1,410,781	(50,000)	1,810,292	1,135,583	1,169,561	1,169,561	1,169,561	1,519,561	1,819,561	1,958,000	2,103,000	7,552,664
Net	**738,949**	**861,877**	**(406,840)**	**63,732**	**470,572**	**(225,618)**	**735,687**	**1,051,242**	**738,098**	**1,115,387**	**905,581**	**820,377**	**362,703**	**624,598**	**(5,405,866)**
Fund Balance	4,893,010	5,754,887	5,348,047	5,818,620	470,572	5,593,001	6,328,688	7,379,931	8,118,028	9,233,415	10,138,997	10,959,374	11,322,077	11,946,675	6,540,808

Hospitality Tax Fund

Fiscal Year	2024	2025	Budget FY26	2026	Inc/(Dec) From FY26 Budget	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Beginning Fund Balance	1,439,651	2,046,253	2,016,191	2,016,191	-	1,934,084	1,873,840	1,767,653	2,092,978	2,363,184	2,802,104	3,133,236	3,457,754	3,977,074	4,396,405
Revenues	1,592,027	1,568,110	1,465,623	1,539,829	74,206	1,538,903	1,533,509	1,550,653	1,571,674	1,593,971	1,617,023	1,639,097	1,663,191	1,688,380	1,700,195
Expenditures	966,619	1,069,529	1,166,415	1,021,615	(144,800)	1,136,952	1,131,282	701,661	762,092	599,493	713,666	713,743	643,870	719,049	660,280
Revenues over (under) expenditures	625,408	498,581	299,208	518,214	219,006	401,951	402,227	848,992	809,582	994,478	903,357	925,354	1,019,320	969,331	1,039,916
Fund Balance before Transfers	2,065,060	2,544,834	2,315,399	2,534,405	219,006	2,336,035	2,276,067	2,616,645	2,902,561	3,357,662	3,705,461	4,058,590	4,477,074	4,946,405	5,436,321
Transfers In	258,921	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	277,728	528,642	600,321	600,321	-	462,195	508,414	523,667	539,377	555,558	572,225	600,836	500,000	550,000	1,887,416
Net	**606,601**	**(30,061)**	**(301,113)**	**(82,107)**	**219,006**	**(60,244)**	**(106,188)**	**325,326**	**270,206**	**438,920**	**331,132**	**324,518**	**519,320**	**419,331**	**(847,500)**
Fund Balance	2,046,253	2,016,191	1,715,078	1,934,084	219,006	1,873,840	1,767,653	2,092,978	2,363,184	2,802,104	3,133,236	3,457,754	3,977,074	4,396,405	3,548,905

Beach Preservation Fee Fund

Fiscal Year	2024	2025	Budget FY26	2026	Inc/(Dec) From FY26 Budget	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Beginning Fund Balance	8,345,723	9,101,476	10,543,186	10,543,186	-	8,245,106	2,914,242	4,727,562	6,698,387	8,226,370	9,747,889	11,627,265	12,922,618	15,260,358	17,086,129
Revenues	3,010,612	5,208,800	1,968,232	5,229,631	3,261,399	3,295,732	2,402,084	2,486,080	2,568,180	2,646,781	2,729,830	2,811,627	2,898,969	2,992,591	2,804,230
Expenditures	2,254,859	3,640,050	930,000	7,527,711	6,597,711	9,976,013	588,764	515,255	1,040,197	1,125,263	850,454	1,516,275	561,229	1,166,820	29,052,552
Revenues over (under) expenditures	755,753	1,568,750	1,038,232	(2,298,080)	(3,336,312)	(6,680,281)	1,813,320	1,970,825	1,527,983	1,521,519	1,879,376	1,295,352	2,337,741	1,825,771	(26,248,322)
Fund Balance before Transfers	9,101,476	10,670,226	11,581,418	8,245,106	(3,336,312)	1,564,825	4,727,562	6,698,387	8,226,370	9,747,889	11,627,265	12,922,618	15,260,358	17,086,129	(9,162,193)
Transfers In	-	-	-	-	-	1,349,417	-	-	-	-	-	-	-	-	11,811,745
Transfers Out	-	127,040	-	-	-	-	-	-	-	-	-	-	-	-	-
Net	**755,754**	**1,441,711**	**1,038,232**	**(2,298,080)**	**(3,336,312)**	**(5,330,864)**	**1,813,320**	**1,970,825**	**1,527,983**	**1,521,519**	**1,879,376**	**1,295,352**	**2,337,741**	**1,825,771**	**(14,436,577)**
Fund Balance	9,101,476	10,543,186	11,581,418	8,245,106	(3,336,312)	2,914,242	4,727,562	6,698,387	8,226,370	9,747,889	11,627,265	12,922,618	15,260,358	17,086,129	2,649,552

Marina Enterprise Fund

Fiscal Year	2024	2025	Budget FY26	2026	Inc/(Dec) From FY26 Budget	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Beginning Fund Balance	1,812,317	3,161,161	3,738,239	3,738,239	-	4,338,378	4,844,436	5,344,535	5,853,362	6,371,294	6,899,474	7,437,538	7,986,646	8,547,210	9,118,893
Revenues	1,447,703	1,034,832	2,434,724	1,040,153	(1,394,571)	1,629,655	940,990	953,021	965,548	978,590	992,138	1,006,223	1,020,847	1,036,010	1,047,999
Expenditures	933,139	1,055,365	2,350,572	764,878	(1,585,694)	1,948,602	765,942	769,943	773,973	778,036	782,112	786,227	790,362	794,519	798,723
Revenues over (under) expenditures	514,564	(20,533)	84,152	275,275	191,123	(318,948)	175,047	183,079	191,575	200,555	210,026	219,996	230,485	241,491	249,276
Fund Balance before Transfers	2,326,881	3,140,628	3,822,391	4,013,514	191,123	4,019,430	5,019,484	5,527,613	6,044,937	6,571,849	7,109,500	7,657,534	8,217,131	8,788,701	9,368,169
Transfers In	753,430	1,946,396	499,864	324,864	(175,000)	825,006	325,051	325,749	326,357	327,626	328,038	329,112	330,079	330,191	81,214
Transfers Out	-	1,522,382	-	-	-	-	-	-	-	-	-	-	-	-	-
Net	**1,267,993**	**403,481**	**584,016**	**600,139**	**16,123**	**506,058**	**500,099**	**508,828**	**517,932**	**528,180**	**538,064**	**549,108**	**560,565**	**571,682**	**330,491**
Cash and Cash Equivalents	3,161,161	3,738,239	4,322,255	4,338,378	16,123	4,844,436	5,344,535	5,853,362	6,371,294	6,899,474	7,437,538	7,986,646	8,547,210	9,118,893	9,449,383

Victim Assistance Fund

Fiscal Year	2024	2025	Budget FY26	2026	Inc/(Dec) From FY26 Budget	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Beginning Fund Balance	35,185	34,612	33,120	33,120	-	32,120	32,089	32,180	32,398	32,748	33,235	33,865	34,643	35,575	36,667
Revenues	15,063	11,120	14,000	14,000	-	15,089	15,231	15,379	15,531	15,689	15,853	16,022	16,198	16,379	16,567
Expenditures	10,886	9,612	6,600	12,000	5,400	12,120	12,140	12,161	12,181	12,202	12,223	12,244	12,266	12,287	12,309
Revenues over (under) expenditures	4,177	1,508	7,400	2,000	(5,400)	2,969	3,091	3,218	3,350	3,487	3,630	3,778	3,932	4,092	4,258
Fund Balance before Transfers	39,362	36,120	40,520	35,120	(5,400)	35,089	35,180	35,398	35,748	36,235	36,865	37,643	38,575	39,667	40,925
Transfers In	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	4,750	3,000	-	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Net	**(574)**	**(1,492)**	**7,400**	**(1,000)**	**(8,400)**	**(31)**	**91**	**218**	**350**	**487**	**630**	**778**	**932**	**1,092**	**1,258**
Fund Balance	34,612	33,120	40,520	32,120	(8,400)	32,089	32,180	32,398	32,748	33,235	33,865	34,643	35,575	36,667	37,925

Building Recreation Fund

Fiscal Year	2024	2025	Budget FY26	2026	Inc/(Dec) From FY26 Budget	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Beginning Fund Balance	113,242	126,779	134,895	134,895	-	83,095	89,863	96,847	104,052	111,486	119,156	127,068	135,231	143,652	152,339
Revenues	23,088	18,900	20,499	20,000	(499)	18,716	19,081	19,454	19,835	20,225	20,623	21,031	21,447	21,873	22,309

Expenditures	12,551	13,784	76,600	74,800	(1,800)	14,948	15,097	15,248	15,401	15,555	15,710	15,868	16,026	16,187	16,348
Revenues over (under) expenditures	10,537	5,116	(56,101)	(54,800)	1,301	3,768	3,983	4,205	4,434	4,670	4,913	5,163	5,421	5,687	5,961
Fund Balance before Transfers	123,779	131,895	78,794	80,095	1,301	86,863	93,847	101,052	108,486	116,156	124,068	132,231	140,652	149,339	158,299
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	3,000	3,000
Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net	**13,537**	**8,116**	**(56,101)**	**(51,800)**	**4,301**	**6,768**	**6,983**	**7,205**	**7,434**	**7,670**	**7,913**	**8,163**	**8,421**	**8,687**	**8,961**
Fund Balance	126,779	134,895	78,794	83,095	4,301	89,863	96,847	104,052	111,486	119,156	127,068	135,231	143,652	152,339	161,299

Fire Department 1% Fund

Fiscal Year	2024	2025	Budget FY26	2026	Inc/(Dec) From FY26 Budget	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Beginning Fund Balance	31,324	35,743	34,679	34,681	-	21,378	22,175	23,009	23,881	24,792	25,742	26,732	27,764	28,837	29,954
Revenues	228,635	284,203	284,071	341,647	57,576	344,761	348,218	351,709	355,236	358,799	362,398	366,033	369,705	373,414	377,161
Expenditures	224,216	285,265	283,193	354,950	71,757	343,964	347,383	350,837	354,326	357,849	361,407	365,001	368,631	372,298	376,001
Revenues over (under) expenditures	4,419	(1,062)	878	(13,303)	(14,181)	797	834	872	911	950	990	1,032	1,074	1,117	1,160
Fund Balance before Transfers	35,743	34,681	35,557	21,378	(14,181)	22,175	23,009	23,881	24,792	25,742	26,732	27,764	28,837	29,954	31,114
Transfers In	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net	**4,418**	**(1,062)**	**878**	**(13,303)**	**(14,181)**	**797**	**834**	**872**	**911**	**950**	**990**	**1,032**	**1,074**	**1,117**	**1,160**
Fund Balance	35,743	34,679	35,557	21,378	(14,179)	22,175	23,009	23,881	24,792	25,742	26,732	27,764	28,837	29,954	31,114

Disaster Recovery Fund

Fiscal Year	2024	2025	Budget FY26	2026	Inc/(Dec) From FY26 Budget	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Beginning Fund Balance	3,166,704	3,406,089	4,222,621	4,222,621	-	4,334,928	4,451,781	4,572,007	4,695,707	4,822,983	4,953,942	5,088,692	5,227,346	5,370,020	5,516,832
Revenues	167,266	154,562	105,053	122,307	17,254	129,853	133,356	136,961	140,670	144,487	148,413	152,454	156,611	160,889	165,292
Expenditures	1,564	38,682	13,000	10,000	(3,000)	13,000	13,130	13,261	13,394	13,528	13,663	13,800	13,938	14,077	14,218
Revenues over (under) expenditures	165,702	115,880	92,053	112,307	20,254	116,853	120,226	123,700	127,276	130,959	134,750	138,654	142,674	146,812	151,074
Fund Balance before Transfers	3,332,406	3,521,969	4,314,674	4,334,928	20,254	4,451,781	4,572,007	4,695,707	4,822,983	4,953,942	5,088,692	5,227,346	5,370,020	5,516,832	5,667,906
Transfers In	73,683	700,652	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net	**239,385**	**816,532**	**92,053**	**112,307**	**20,254**	**116,853**	**120,226**	**123,700**	**127,276**	**130,959**	**134,750**	**138,654**	**142,674**	**146,812**	**151,074**
Fund Balance	3,406,089	4,222,621	4,314,674	4,334,928	20,254	4,451,781	4,572,007	4,695,707	4,822,983	4,953,942	5,088,692	5,227,346	5,370,020	5,516,832	5,667,906

Total Funds

Fiscal Year	2024	2025	Budget FY26	2026	Inc/(Dec) From FY26 Budget	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Beginning Fund Balance	40,276,797	45,714,639	52,390,170	52,390,172	-	54,607,066	50,855,996	55,906,493	62,671,737	67,693,253	73,348,301	78,712,863	84,172,686	90,100,540	95,334,541
Revenues	29,460,367	34,611,292	32,696,633	37,330,927	4,634,294	37,292,688	35,638,038	35,920,243	34,651,526	35,344,024	36,054,712	36,979,965	38,201,339	38,960,161	38,589,116
Expenditures	24,103,374	28,109,356	30,141,721	35,114,033	4,972,312	41,043,757	30,587,541	29,154,999	29,630,010	29,688,976	30,690,150	31,520,142	32,273,485	33,726,160	61,856,546
Transfers In	4,694,002	7,614,545	5,235,808	5,063,808	(172,000)	5,507,585	5,527,419	5,658,761	5,116,209	4,512,761	7,195,782	7,975,839	8,490,864	9,914,925	21,088,122
Transfers Out	4,694,002	7,614,545	5,235,808	5,063,808	(172,000)	5,507,585	5,527,419	5,658,761	5,116,209	4,512,761	7,195,782	7,975,839	8,490,864	9,914,925	21,088,122
Fund Balance	45,714,639	52,390,170	54,945,083	54,607,066	(338,017)	50,855,995	55,906,493	62,671,737	67,693,253	73,348,301	78,712,863	84,172,686	90,100,540	95,334,541	72,067,111
Net	**5,356,993**	**6,501,936**	**2,554,911**	**2,216,892**	**(338,020)**	**(3,751,072)**	**5,050,495**	**6,765,244**	**5,021,516**	**5,655,048**	**5,364,562**	**5,459,823**	**5,927,854**	**5,234,001**	**(23,267,430)**
			OK												

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Fiscal Year	2024	2025	Budget FY26	2026	Inc/(Dec) From FY26 Budget	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Total Unrestricted Fund Balances	21,853,466	24,327,837	25,761,481	26,854,719	1,093,238	27,773,391	29,275,302	30,644,060	31,600,509	32,193,303	34,162,139	36,189,376	38,399,188	40,955,518	43,828,042
Total Tourism Fund Balances	11,401,402	13,578,213	13,125,057	15,032,270	1,907,212	15,179,799	16,407,058	19,315,597	21,326,054	24,329,502	25,298,255	26,876,409	27,685,720	27,955,042	15,909,796
Total Beach Fund Balance	9,101,476	10,543,186	11,581,418	8,245,106	(3,336,312)	2,914,242	4,727,562	6,698,387	8,226,370	9,747,889	11,627,265	12,922,618	15,260,358	17,086,129	2,649,552
Total Fire 1% Fund Balance	35,743	34,679	35,557	21,378	(14,179)	22,175	23,009	23,881	24,792	25,742	26,732	27,764	28,837	29,954	31,114
Total Other Fund Balance	161,391	168,015	119,314	115,215	(4,099)	121,952	129,027	136,450	144,234	152,391	160,933	169,874	179,227	189,006	199,224
Subtotal Government Funds	42,553,478	48,651,931	50,622,828	50,268,688	(354,140)	46,011,559	50,561,959	56,818,375	61,321,959	66,448,827	71,275,325	76,186,040	81,553,330	86,215,649	62,617,728
Subtotal Marina Cash Balance	3,161,161	3,738,239	4,322,255	4,338,378	16,123	4,844,436	5,344,535	5,853,362	6,371,294	6,899,474	7,437,538	7,986,646	8,547,210	9,118,893	9,449,383
Total Fund Balance & Marina Cash Ba	45,714,639	52,390,170	54,945,083	54,607,066	(338,017)	50,855,996	55,906,493	62,671,737	67,693,253	73,348,301	78,712,863	84,172,686	90,100,540	95,334,541	72,067,111

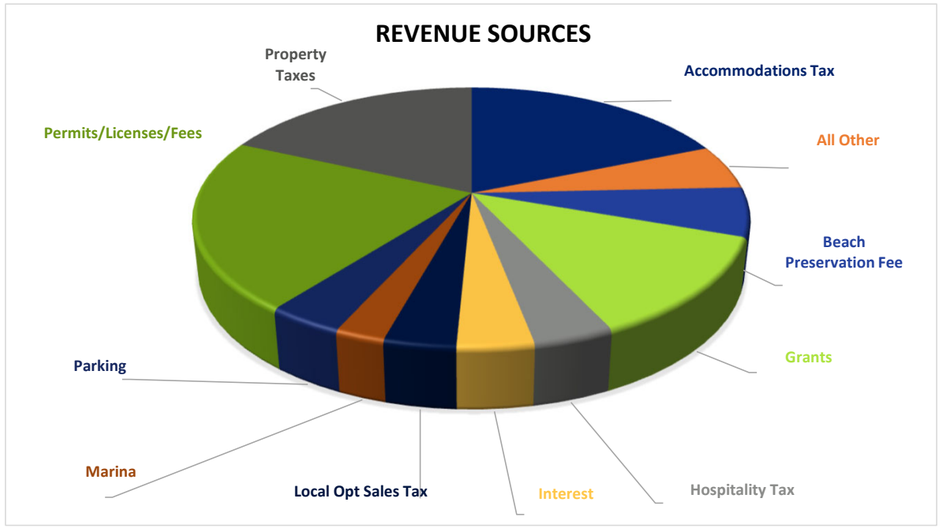
City of Isle of Palms, SC
FY27 Budget Planning Model

Fiscal Year Reference	2027

FY 2027 Revenue/Expenditure (Sources) Summary - All Funds

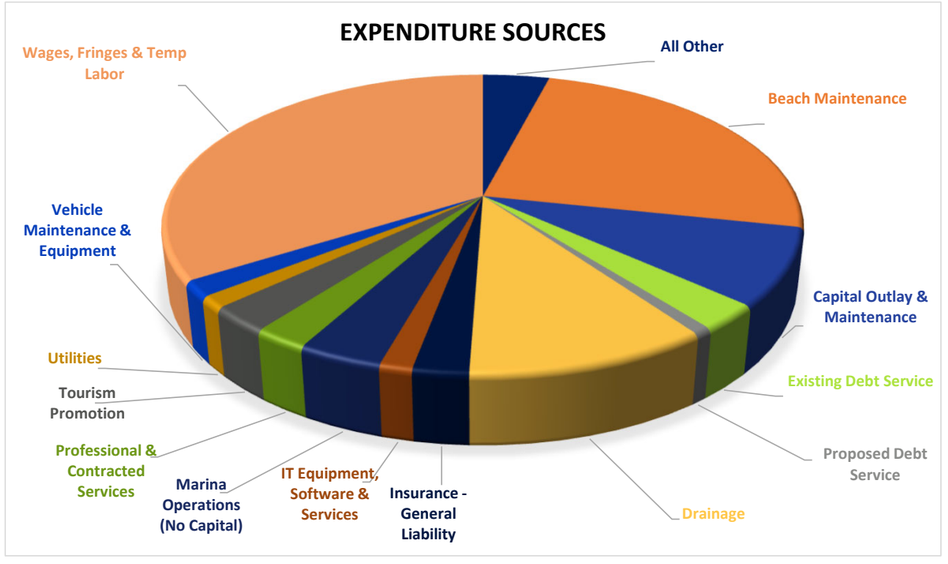
FY 2027 Revenue (Sources) Summary - All Funds

Revenues		($) Amount	%
Accommodations Tax	$	6,991,037	19%
All Other	$	2,060,133	6%
Beach Preservation Fee	$	2,280,807	6%
Grants	$	4,704,530	13%
Hospitality Tax	$	1,482,628	4%
Interest	$	1,399,900	4%
Local Opt Sales Tax	$	1,324,128	4%
Marina	$	922,176	2%
Parking	$	1,407,851	4%
Permits/Licenses/Fees	$	7,937,519	21%
Property Taxes	$	6,781,978	18%
Total Revenues	**$**	**37,292,688**	**100%**
check		-	

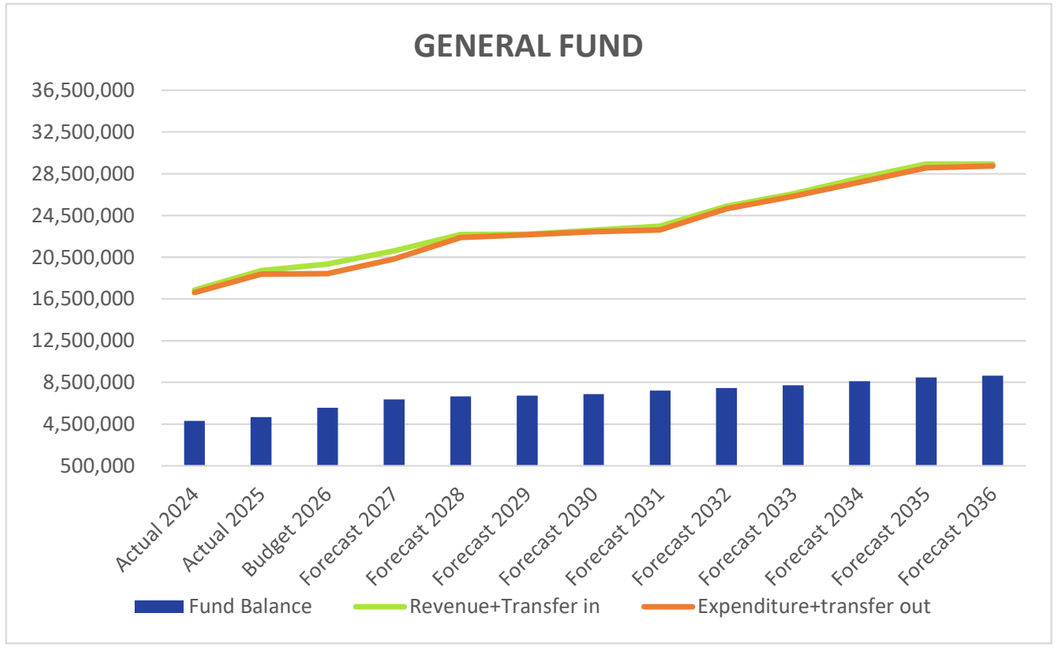


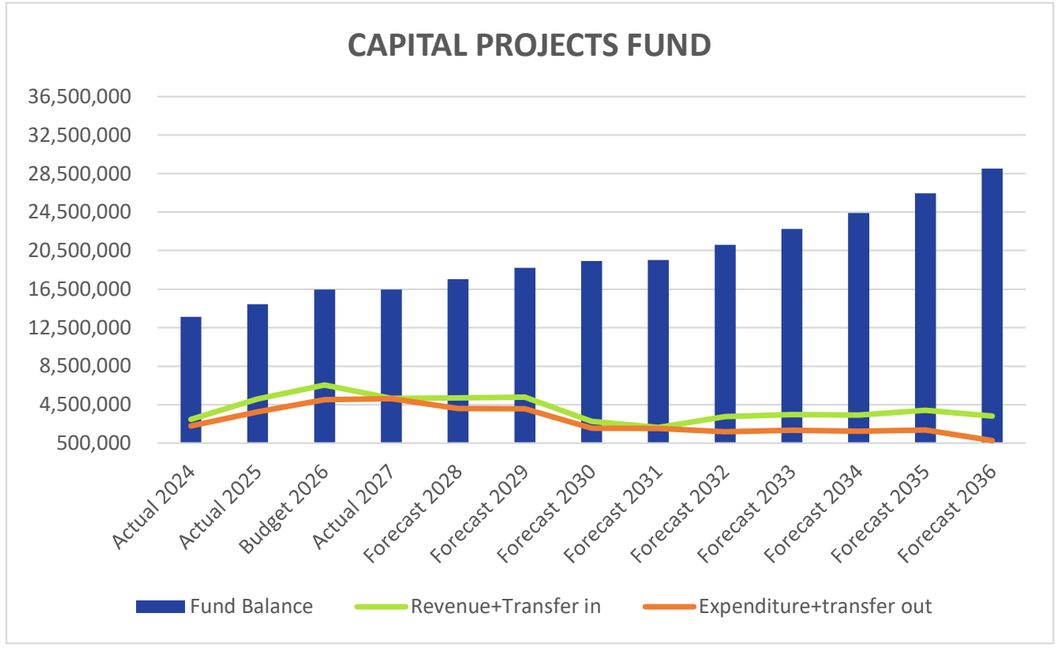
FY 2027 Expenditure (Sources) Summary - All Funds

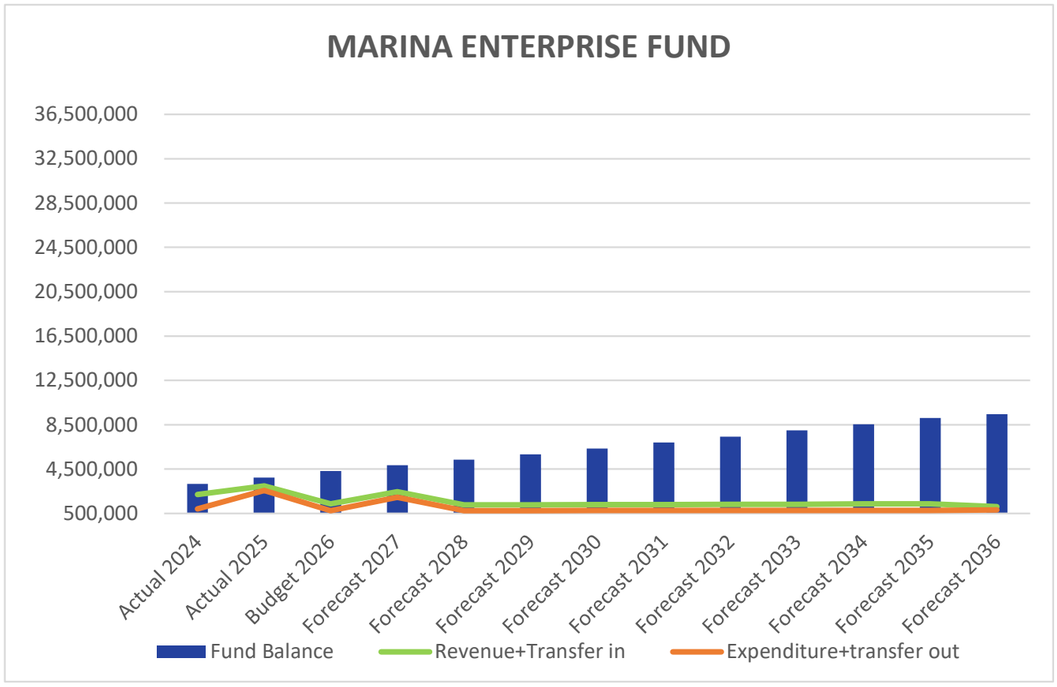
Expenditures		($) Amount	%
All Other	$	1,651,331	4%
Beach Maintenance	$	9,976,013	24%
Capital Outlay & Maintenance	$	3,412,952	8%
Existing Debt Service	$	1,128,061	3%
Proposed Debt Service	$	312,075	1%
Drainage	$	4,273,668	10%
Insurance - General Liability	$	982,263	2%
IT Equipment, Software & Services	$	579,500	1%
Marina Operations (No Capital)	$	1,498,602	4%
Professional & Contracted Services	$	973,200	2%
Tourism Promotion	$	1,120,081	3%
Utilities	$	517,434	1%
Vehicle Maintenance & Equipment	$	695,580	2%
Wages, Fringes & Temp Labor	$	13,922,998	34%
Total Expenditures		**41,043,757**	**100%**
check		-	

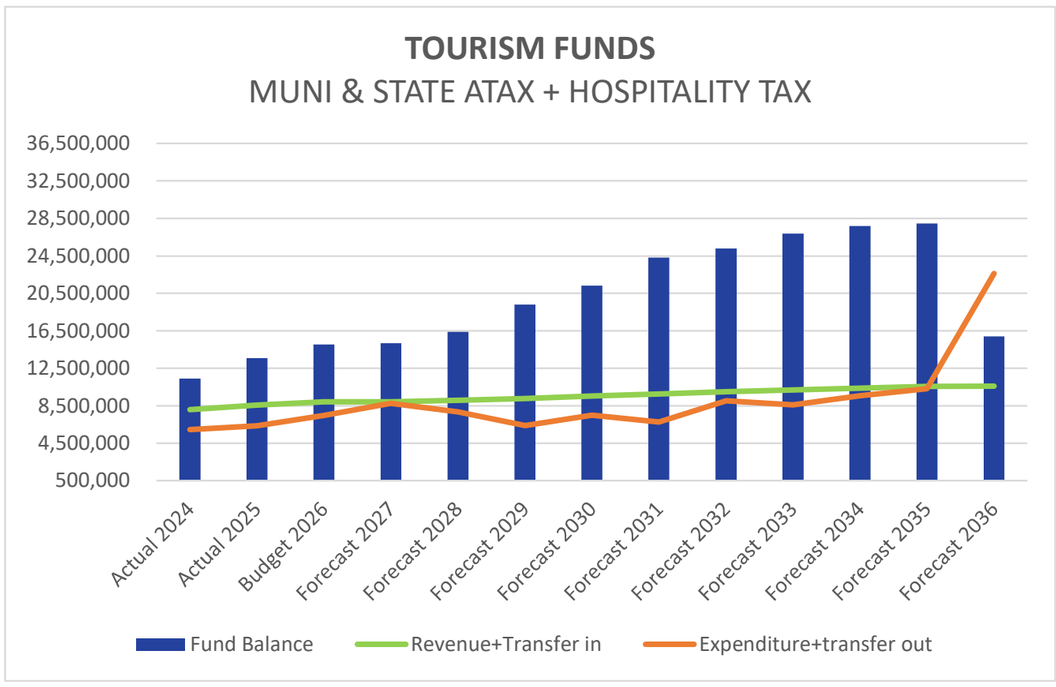


IOP - HISTORICAL AND FORECASTED ENDING FUND BALANCES - CASH

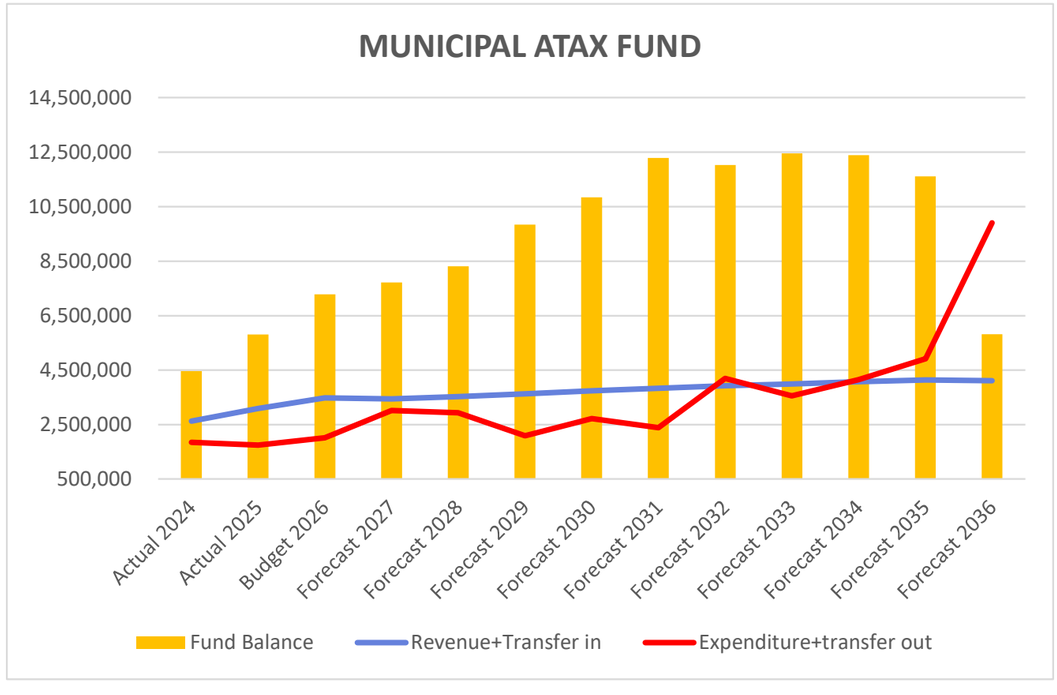


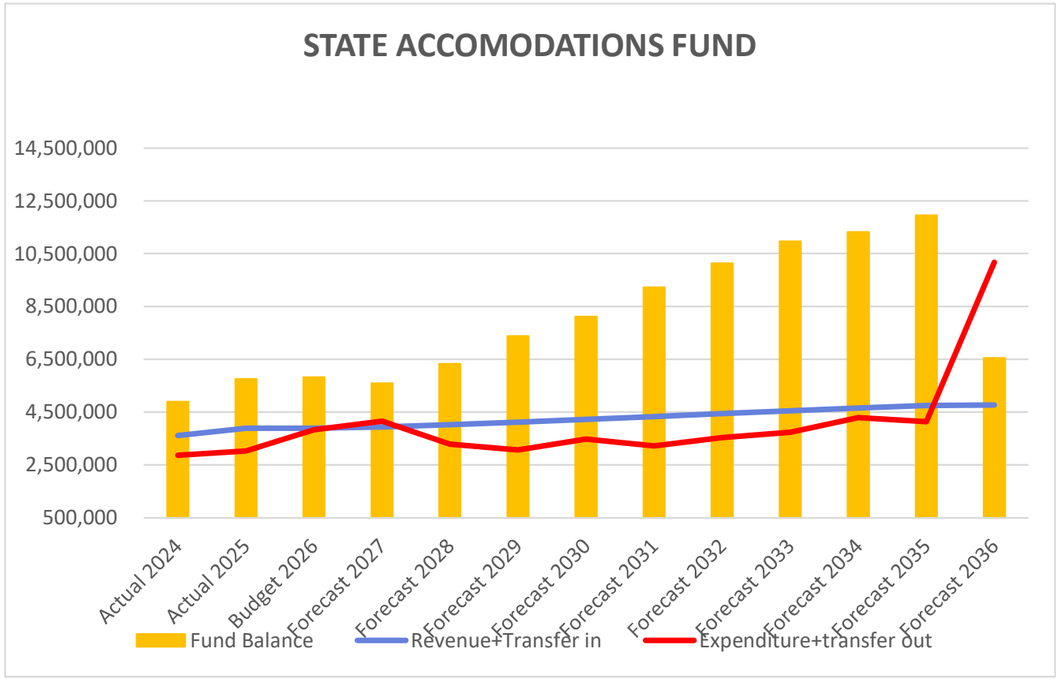


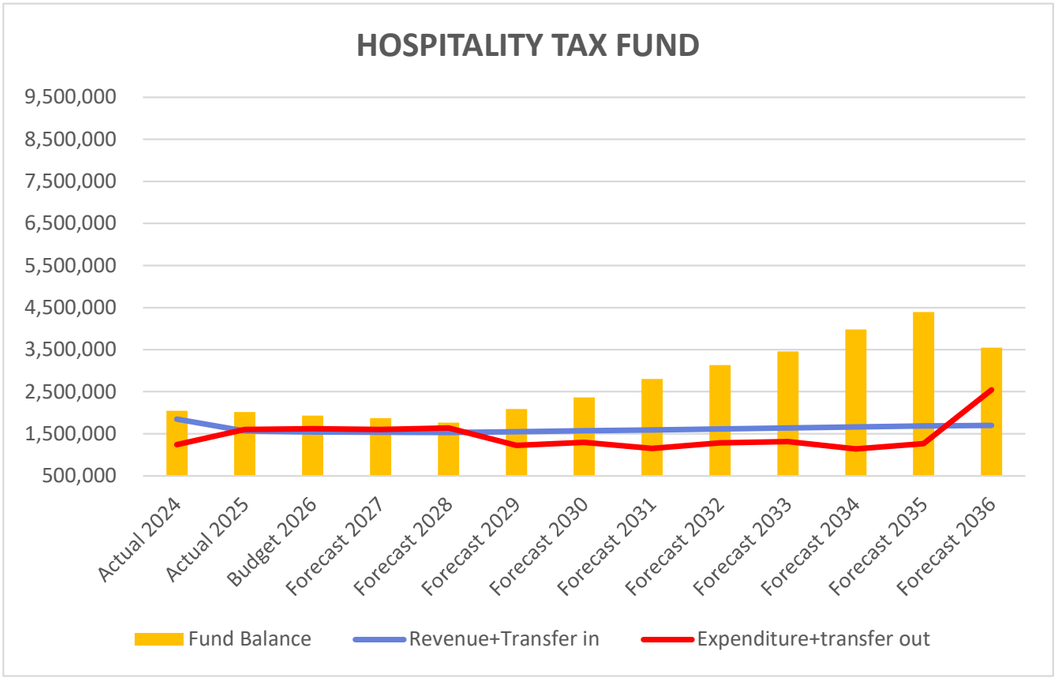


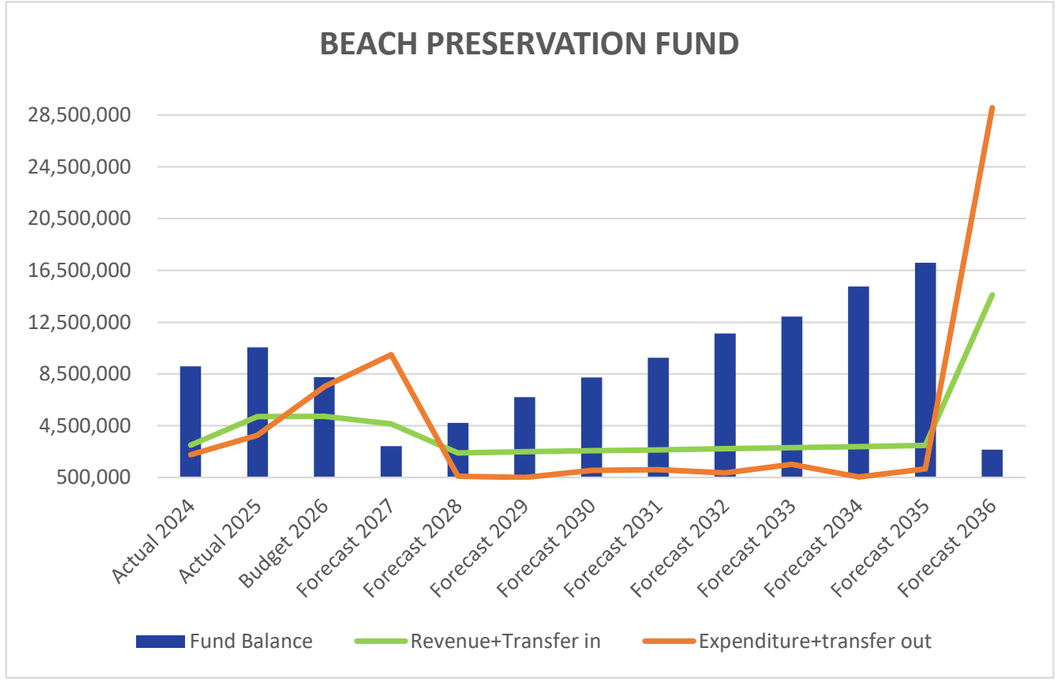


IOP - HISTORICAL AND FORECASTED ENDING FUND BALANCES - CASH









City of Isle of Palms, SC

FY27 Budget Planning Model
Scenario 1
General Fund

		Actual 2024	Actual 2025	Forecast 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032	Projected 2033	Projected 2034	Projected 2035	Projected 2036		Actual 2025	Forecast 2026	Increase/Decrease From Actual 2025	Projected 2027	Increase/Decrease From Forecast 2026
	Revenues:																			
	Property Taxes																			
10-3100.4001	Operating Millage	4,346,339	4,669,658	4,786,400	5,614,287	5,726,573	5,841,104	5,957,926	6,077,085	6,198,627	6,322,599	6,449,051	6,578,032	6,709,593	Charleston County 2025 reassessment of property values. Includes 2.77 millage increase in the operating millage rate.	4,669,658	4,786,400	116,741	5,614,287	827,887
10-3100.4003	Debt Service Millage	918,823	969,129	955,297	1,167,691	1,958,826	1,546,193	1,577,117	1,608,659	1,640,832	1,876,515	2,394,405	2,442,293	1,806,844	FY27-Includes fire ladder truck $2.5k at .93 millage. Fire Station-2 GO Bond Expired FY26, Public Safety Building expires in FY28	969,129	955,297	(13,832)	1,167,691	212,394
	Total - Property Taxes	5,265,162	5,638,787	5,741,697	6,781,978	7,685,399	7,387,297	7,535,043	7,685,744	7,839,459	8,199,115	8,843,456	9,020,325	8,516,437		5,638,787	5,741,697	102,910	6,781,978	1,040,281
	Local Option Sales Tax																	-		-
10-3100.4002	Local Option Sales Tax	1,213,304	1,238,754	1,298,165	1,324,128	1,350,611	1,377,623	1,405,176	1,433,279	1,461,945	1,491,184	1,521,007	1,551,427	1,582,456	Budget assumes 2% growth of collections; long-term forecast includes 2% annual growth.	1,238,754	1,298,165	59,411	1,324,128	25,963
	Total - Local Option Sales Tax	1,213,304	1,238,754	1,298,165	1,324,128	1,350,611	1,377,623	1,405,176	1,433,279	1,461,945	1,491,184	1,521,007	1,551,427	1,582,456		1,238,754	1,298,165	59,411	1,324,128	25,963
	Intergovernmental Revenue																			-
10-3450.4115	State Aid to Subdivisions	108,282	113,673	117,832	120,189	122,592	125,044	127,545	130,096	132,698	135,352	138,059	140,820	143,637	Aid to Subdivisions from State	113,673	117,832	4,159	120,189	2,357
	State Accommodations Tax														Admin fee based on percentage of actuals State Accommodations Tax					
10-3500.4511	Administrative Fee	200,227	213,230	208,942	213,202	216,966	220,806	224,722	228,716	232,790	236,946	241,185	245,509	249,919		213,230	208,942	(4,288)	213,202	4,260
10-3450.4117	State Shared Funds - Alcohol	43,050	49,250	49,000	49,490	49,985	50,485	50,990	51,499	52,014	52,535	53,060	53,591	54,126	This is the Sunday alcohol license fee paid by island businesses.	49,250	49,000	(250)	49,490	490
10-3450.4111	Grants	26,833	12,988	12,987	-	-	-	-	-	-	-	-	-	-		12,988	12,987	(1)	-	(12,987)
	Total - Intergovernmental Revenue	378,392	389,141	388,761	382,881	389,543	396,335	403,256	410,312	417,503	424,833	432,304	439,920	447,682		389,141	388,761	(380)	382,881	(5,880)
	Licenses and Permits																	-		-
10-3210.4006	Business Licenses	2,076,730	2,396,726	2,323,318	2,625,349	2,651,603	2,678,119	2,704,900	2,731,949	2,759,269	2,786,861	2,814,730	2,842,877	2,871,306	Budget estimated at 1% increase of last 12 months. Long-term forecast increases 1% annually. This revenue stream is tightly aligned with construction activity. Higher interest rates may negatively impact this revenue.	2,396,726	2,323,318	(73,408)	2,625,349	302,031
10-3210.4011	Residential Rental Licenses	1,604,259	1,551,039	1,612,263	1,837,980	1,856,360	1,893,487	1,931,357	1,950,670	1,970,177	1,989,879	2,009,777	2,029,875	2,050,174	Budget estimated at 1% increase of last 12 months. Long-term forecast increases 1% annually.	1,551,039	1,612,263	61,224	1,837,980	225,717
10-3210.4007	Insurance Licenses	1,206,863	1,328,309	1,368,158	1,409,203	1,451,479	1,495,024	1,539,874	1,586,071	1,633,653	1,682,662	1,733,142	1,785,137	1,838,691	Forecast 3% annual increases to reflect increases in insurance rates.	1,328,309	1,368,158	39,849	1,409,203	41,045
10-3210.4008	Public Utilities	898,762	812,733	857,000	882,710	909,191	936,467	964,561	993,498	1,023,303	1,054,002	1,085,622	1,118,191	1,151,736	This revenue a factor of utility fees paid.	812,733	857,000	44,267	882,710	25,710
10-3210.4009	Building Permits	733,157	1,182,109	1,082,112	1,147,039	1,158,509	1,170,094	1,181,795	1,193,613	1,205,549	1,217,605	1,229,781	1,242,079	1,254,500	Budget estimated at 1% increase of last 12 months. Long-term forecast increases 1% annually. This revenue stream is tightly aligned with construction activity. Higher interest rates may negatively impact this revenue.	1,182,109	1,082,112	(99,997)	1,147,039	64,927
10-3210.4005	Telecommunication Licenses	12,106	9,902	8,675	8,718	8,762	8,806	8,850	8,894	8,939	8,983	9,028	9,073	9,119	Income stream decline -shift from traditional landlines to wireless services	9,902	8,675	(1,227)	8,718	43
10-3210.4013	Transportation	18,967	25,821	26,000	26,520	27,050	27,591	28,143	28,706	29,280	29,866	30,463	31,072	31,694	Income stream increasing with ridesharing services	25,821	26,000	179	26,520	520
10-3500.4516	Alarm Permits	-	-	-	-	-	-	-	-	-	-	-	-	-	Alarm permits are no longer required.	-	-	-	-	-
10-3210.4010	Animal Licenses	-	-	-	-	-	-	-	-	-	-	-	-	-	The City no longer requires payment for dog permits.	-	-	-	-	-
	Total - Licenses and Permits	6,550,844	7,306,639	7,277,526	7,937,519	8,062,954	8,209,588	8,359,481	8,493,401	8,630,169	8,769,858	8,912,544	9,058,304	9,207,219		7,306,639	7,277,526	(29,113)	7,937,519	659,993
	Fines and Forfeitures																	-		-
10-3400.4075	Fines and Forfeitures	393,609	481,026	550,000	552,750	555,514	558,291	561,083	563,888	566,708	572,375	578,098	583,879	589,718	Function of tickets written. Budget based on PCI Municipal Parking revenue projections at city's portion of 100%.	481,026	550,000	68,974	552,750	2,750
	Total - Fines and Forfeitures	393,609	481,026	550,000	552,750	555,514	558,291	561,083	563,888	566,708	572,375	578,098	583,879	589,718		481,026	550,000	68,974	552,750	2,750
	Revenues from Use of Properties																	-		-
10-3500.4502	Parking Lot Revenue	641,598	554,192	624,351	718,004	732,364	747,011	761,951	769,571	777,266	785,039	792,889	800,818	808,827	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. Budget based PCI Municipal Parking revenue projections at city's portion of 66%.	554,192	624,351	70,159	718,004	93,653
10-3500.4514	Parking Meter Revenue	645,442	496,167	599,867	689,847	703,644	717,717	732,071	739,392	746,786	754,254	761,796	769,414	777,108	Rate for street kiosks is $3/hr. Budget based on PCI Municipal Parking revenue projections at city's portion of 66%.	496,167	599,867	103,700	689,847	89,980
10-3500.4518	Residential Guest Parking Revenues	120	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Revenues from Use of Properties	1,287,160	1,050,359	1,224,218	1,407,851	1,436,008	1,464,728	1,494,022	1,508,963	1,524,052	1,539,293	1,554,686	1,570,233	1,585,935		1,050,359	1,224,218	173,859	1,407,851	183,633
	Investment Earnings																	-		-
10-3500.4505	Investment Earnings	166,006	206,774	188,000	181,961	188,798	197,048	198,423	202,548	212,173	219,048	225,923	236,923	246,548	Interest income reflects decreased rates in the LGIP investment balance due to declining interest rates	206,774	188,000	(18,774)	181,961	(6,039)
	Total - Investment Earnings	166,006	206,774	188,000	181,961	188,798	197,048	198,423	202,548	212,173	219,048	225,923	236,923	246,548		206,774	188,000	(18,774)	181,961	(6,039)
	Other Revenues																	-		-
10-3500.4507	Recreation Program Income	95,699	105,060	106,111	107,172	108,243	109,326	110,419	111,523	112,639	113,765	114,903	116,052	117,212	Fees from programming	105,060	106,111	1,051	107,172	1,061
10-3500.4506	Recreation Instructors Income	231,352	223,483	231,000	233,310	235,643	238,000	240,380	242,783	245,211	247,663	250,140	252,641	255,168	Fees from classes	223,483	231,000	7,517	233,310	2,310
10-3500.4501	Miscellaneous	3,556	8,625	48,000	48,000	48,480	48,965	49,454	49,949	50,448	50,953	51,462	51,977	52,497	IOP Water & Sewer share of Federal Lobbyist ($48K)	8,625	48,000	39,375	48,000	-
10-3500.4515	Cart Purchase Revenue	10,350	10,500	8,000	8,040	8,120	8,202	8,284	8,366	8,450	8,535	8,620	8,706	8,793	Last phase of 3 year Roll Carts to accommodate side loader truck.	10,500	8,000	(2,500)	8,040	40
10-3500.4517	Boat Ramp Fees	300	200	200	200	202	204	206	208	210	212	214	217	219		200	200	-	200	-
10-3500.4509	Kennel Fees	14	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
10-3500.4525	Tree Replacement Collection	50,900	26,850	36,225	18,113	18,294	18,477	18,661	18,848	19,036	19,227	19,419	19,613	19,809		26,850	36,225	9,375	18,113	(18,113)
	Total - Other Revenues	392,171	374,718	429,536	414,834	418,983	423,172	427,404	431,678	435,995	440,355	444,758	449,206	453,698		374,718	429,536	54,818	396,722	(32,814)
	Proposed Operating Revenue															-	-	-	-	-
	Recurring Annually	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Structured	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Proposed Operating Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total revenues	15,646,648	16,686,199	17,097,900	18,983,903	20,087,809	20,014,082	20,383,888	20,729,813	21,088,003	21,656,059	22,512,776	22,910,217	22,629,693		16,686,197	17,097,900	411,702	18,965,790	1,867,888
	Actual growth	1.43%	6.64%	2.47%	11.03%	5.81%	-0.37%	1.85%	1.70%	1.73%	2.69%	3.96%	1.77%	-1.22%						
	Expenditures:																			
	General Government																			-
10-4010.5001	SALARIES & WAGES	17,000	16,375	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000		16,375	17,000	625	17,000	-
10-4010.5004	FICA EXPENSE	956	794	842	1,301	1,314	1,379	1,448	1,521	1,536	1,551	1,567	1,582	1,598	FICA rate is 7.65%	794	842	48	1,301	459
10-4010.5005	RETIREMENT EXPENSE	542	251	278	278	281	295	310	326	329	332	335	339	342	SCRS employer contribution rates are 18.56%	251	278	27	278	-
10-4010.5006	GROUP HEALTH INSURANCE	71,714	80,775	86,050	96,343	97,306	102,171	107,280	112,644	113,770	114,908	116,057	117,218	118,390	Current PEBA rates & dependent elections plus 5% increase on 1/1/27. City of IOP specific experience modifier load factor is 5.7%.	80,775	86,050	5,275	96,343	10,293
10-4010.5007	WORKERS COMPENSATION	497	502	513	513	518	544	571	599	605	611	617	624	630	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.	502	513	11	513	-
	Growth	10.77%	1.01%	2.10%	0.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%		n/a	2.10%	n/a	0.00%	n/a
10-4020.5010	PRINT AND OFFICE SUPPLIES	998	1,611	1,500	3,000	1,650	1,667	1,683	1,700	1,717	1,734	1,752	1,769	1,787	Replace chairs in council chambers	1,611	1,500	(111)	3,000	1,500
10-4020.5014	MEMBERSHIP AND DUES	50	1,550	500	505	510	515	520	526	531	536	541	547	552		1,550	500	(1,050)	505	5
10-4020.5015	MEETINGS AND SEMINARS	17,786	7,552	19,800	19,998	20,198	20,400	20,604	20,810	21,018	21,228	21,441	21,655	21,872	MASC conferences and Statehouse meetings.	7,552	19,800	12,248	19,998	198
10-4020.5016	VEHICLE, FUEL & OIL	164	-	530	535	541	546	552	557	563	568	574	580	585		-	530	530	535	5

City of Isle of Palms, SC
FY27 Budget Planning Model
Scenario 1
General Fund

		Actual 2024	Actual 2025	Forecast 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032	Projected 2033	Projected 2034	Projected 2035	Projected 2036		Actual 2025	Forecast 2026	Increase/Decrease From Actual 2025	Projected 2027	Increase/Decrease From Forecast 2026
10-4020.5021	TELEPHONE/CABLE	6,402	7,148	7,200	7,272	7,345	7,418	7,492	7,567	7,643	7,719	7,797	7,875	7,953	Increased for cell phones for Council	7,148	7,200	52	7,272	72
10-4020.5062	INSURANCE	201	3,013	3,050	3,111	3,173	3,237	3,301	3,367	3,435	3,503	3,574	3,645	3,718	Liability insurance and bond renewal	3,013	3,050	37	3,111	61
10-4020.5079	MISC. & CONTINGENCY EXP	6,897	7,079	6,600	6,666	6,733	6,800	6,868	6,937	7,006	7,076	7,147	7,218	7,291		7,079	6,600	(479)	6,666	66
10-4020.5088	CITIZENS & EMPLOYEE SERVICES	427	6,110	6,200	10,230	10,332	10,436	10,540	10,645	10,752	10,859	10,968	11,078	11,188	Includes $100 Thanksgiving gift card for employees	6,110	6,200	90	10,230	4,030
	Growth	-78.05%	1330.91%	1.47%	65.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%		n/a	1.47%	n/a	65.00%	n/a
	Total - Mayor and Council	*123,634*	*132,760*	*150,062*	*166,751*	*166,900*	*172,407*	*178,170*	*184,199*	*185,904*	*187,628*	*189,369*	*191,128*	*192,906*		132,760	150,062	17,302	166,751	16,689
10-4110.5001	SALARIES & WAGES	528,990	564,197	719,393	788,103	827,509	868,884	912,328	957,945	1,005,842	1,056,134	1,108,941	1,164,388	1,222,607	Includes Evergreen Compensation Study and 2.8 % for COLA and 3% for merit. Long term forecasts include an annual 5% increase, maybe adjusted by future wage studies.	564,197	719,393	155,196	788,103	68,710
10-4110.5002	OVERTIME WAGES	-	1,135	-	-	-	-	-	-	-	-	-	-	-		1,135	-	(1,135)	-	-
10-4110.5003	PART-TIME WAGES	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
10-4110.5004	FICA EXPENSE	39,356	48,235	55,575	60,290	63,304	66,470	69,793	73,283	76,947	80,794	84,834	89,076	93,529	FICA rate is 7.65%	48,235	55,575	7,340	60,290	4,715
10-4110.5005	RETIREMENT EXPENSE	91,699	93,376	134,172	146,272	153,586	161,265	169,328	177,795	186,684	196,018	205,819	216,110	226,916	SCRS employer contribution rates are 18.56%	93,376	134,172	40,796	146,272	12,100
10-4110.5006	GROUP HEALTH INSURANCE	55,711	71,804	85,219	101,530	106,607	111,937	117,534	123,411	129,581	136,061	142,864	150,007	157,507	Current PEBA rates & dependent elections plus 5% increase on 1/1/27. City of IOP specific experience modifier load factor is 5.7%.	71,804	85,219	13,415	101,530	16,311
10-4110.5007	WORKERS COMPENSATION	4,990	6,285	8,229	6,777	7,115	7,471	7,845	8,237	8,649	9,081	9,535	10,012	10,513	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.	6,285	8,229	1,944	6,777	(1,452)
	Growth	26.59%	25.95%	30.92%	-17.65%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%		n/a	30.92%	n/a	-17.65%	n/a
10-4120.5010	PRINT AND OFFICE SUPPLIES	10,948	6,686	9,500	9,595	9,691	9,788	9,886	9,985	10,084	10,185	10,287	10,390	10,494	Paper, ink, toner and basic office supplies.	6,686	9,500	2,814	9,595	95
10-4120.5013	BANK SERVICE CHARGES	11,618	13,709	4,000	4,040	4,080	4,121	4,162	4,204	4,246	4,289	4,331	4,375	4,418		13,709	4,000	(9,709)	4,040	40
10-4120.5014	MEMBERSHIP AND DUES	5,041	5,226	6,000	6,060	6,121	6,182	6,244	6,306	6,369	6,433	6,497	6,562	6,628		5,226	6,000	774	6,060	60
10-4120.5015	MEETINGS AND SEMINARS	11,307	4,195	12,000	12,120	12,241	12,364	12,487	12,612	12,738	12,866	12,994	13,124	13,255	Includes SCCCMA, ICMA, MASC, BS&A, GFOA and SCBA conferences. -	4,195	12,000	7,805	12,120	120
10-4120.5016	VEHICLE, FUEL & OIL	4,836	4,066	5,500	5,555	5,611	5,667	5,723	5,781	5,838	5,897	5,956	6,015	6,075	Budget based on recent 12 months usage and an estimated $3.00/gallon cost for marine-grade unleaded and $3.70 gallon cost for diesel fuel per Southeastern Fuel.	4,066	5,500	1,434	5,555	55
10-4120.5020	ELECTRIC AND GAS	5,389	5,536	6,000	6,780	6,848	6,916	6,985	7,055	7,126	7,197	7,269	7,342	7,415	Dominion Energy rate increase estimated at 13%	5,536	6,000	464	6,780	780
10-4120.5021	TELEPHONE/CABLE	12,571	15,081	12,500	12,625	12,751	12,879	13,008	13,138	13,269	13,402	13,536	13,671	13,808		15,081	12,500	(2,581)	12,625	125
10-4120.5022	WATER AND SEWER	1,637	1,935	1,900	1,919	1,938	1,958	1,977	1,997	2,017	2,037	2,057	2,078	2,099		1,935	1,900	(35)	1,919	19
10-4120.5024	IT EQUP, SOFTWARE & SVCS	248,911	288,351	354,500	382,860	356,060	359,620	363,217	366,849	370,517	374,222	377,965	381,744	385,562	Includes City-wide VC3 contract (IT svcs, email, Microsoft licenses, security and backups - 255k) Server replacement ($16k), workstation replacements ($45K) and website maint (7k). Also Gen Govt Dept Timekeeping and HR software annual processing fees (7.5K), Citibot resident engagement AI software (15k), software for Public Relations position (2k), Adobe DC (2k), BS&A accounting software (12k), misc provision (2k), hardware replacements (8k), and Incentfit (4K). Moved VC3 SBITA to principal & interest as defined in GASB 96.	288,351	354,500	66,149	382,860	28,360
10-4120.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	-	3,200	1,600	1,616	1,632	1,648	1,665	1,682	1,698	1,715	1,733	1,750	Provision for small (<$5k) equipment as needed - does not include computer hardware that is now budgeted in new IT Equip, Software & Svcs account	-	3,200	3,200	1,600	(1,600)
10-4120.5026	MAINT & SERVICE CONTRACTS	18,948	29,582	31,000	34,100	34,441	34,785	35,133	35,485	35,839	36,198	36,560	36,925	37,295	City Hall recurring expenses for new cleaning service, pest control, stormwater/solid waste disp fees, pressure washing & elevator maint ($16k), Tree Fund expenditures ($15k only if needed), and misc provision as needed ($4k).	29,582	31,000	1,418	34,100	3,100
10-4120.5027	MACHINE/EQUIPMENT REPAIR	246	887	500	505	510	515	520	526	531	536	541	547	552		887	500	(387)	505	5
10-4120.5044	CLEANING/SANITARY SUPPLY	50	181	1,000	1,010	1,020	1,030	1,041	1,051	1,062	1,072	1,083	1,094	1,105	Cleaning supplies	181	1,000	819	1,010	10
10-4120.5049	MEDICAL AND LAB	491	232	500	505	510	515	520	526	531	536	541	547	552	First Aid supplies	232	500	268	505	5
10-4120.5061	ADVERTISING	7,871	11,514	6,000	12,000	12,120	12,241	12,364	12,487	12,612	12,738	12,866	12,994	13,124	Covers all advertising needs of the City - public notices, employment, license renewals, etc.	11,514	6,000	(5,514)	12,000	6,000
10-4120.5062	INSURANCE	27,364	37,599	37,247	37,992	38,752	39,527	40,317	41,124	41,946	42,785	43,641	44,514	45,404	Liability insurance and bond renewal	37,599	37,247	(352)	37,992	745
10-4120.5063	RENT AND LEASES	8,731	9,543	9,000	9,090	9,181	9,273	9,365	9,459	9,554	9,649	9,746	9,843	9,942	City Hall copiers and postage meter.	9,543	9,000	(543)	9,090	90
10-4120.5064	EMPLOYEE TRAINING	51,731	42,520	79,365	70,635	71,341	72,055	72,775	73,503	74,238	74,980	75,730	76,487	77,252	Incls $5,000 for City Hall training, $2,000 for a safety program and $63,265 for City-wide tuition reimb program (requests received in advance from employees)	42,520	79,365	36,845	70,635	(8,730)
10-4120.5065	PROFESSIONAL SERVICES	87,682	146,842	132,000	118,800	166,320	119,750	162,861	122,145	164,896	123,672	166,958	125,218	169,044	Incls annual audit fees including Single Audit ($55k), Clerk to Council ($35k), Flex benefits administration ($1k), credit and background checks on new employees ($3k), Codification updates and online searchable code ($4k), and drug tests & misc ($10k) and compensation study every 2 years.	146,842	132,000	(14,842)	118,800	(13,200)
10-4120.5066	TEMPORARY LABOR	-	-	-	2,000	2,020	2,040	2,061	2,081	2,102	2,123	2,144	2,166	2,187	Provision for occasional office help in City Hall	-	-	-	2,000	2,000
10-4120.5067	CONTRACTED SERVICES	76,074	108,644	200,000	244,000	246,440	248,904	251,393	253,907	256,446	259,011	261,601	264,217	266,859	Incls grant writing/mgt services ($30k), traffic engineer consultant for traffic and transportation needs ($30k), provision for initiatives coming from Environmental Advisory Committee and Community Enrichment Task Force ($15k), Smart Recycling composting service ($6k), Fisher glass recycling ($10k), lobbyist ($48k), 50% cost split with IOP Water and Sewer Federal Lobbyist ($96K) and general provision if needed ($10k)	108,644	200,000	91,356	244,000	44,000
10-4120.5068	ELECTION EXPENSES	12,766	8,039	23,000	-	23,230	-	12,777	-	12,904	-	13,033	-	13,164	Municipal elections in November of odd numbered calendar years, expense included in even numbered fiscal years and special run-off elections.	8,039	23,000	14,961	-	(23,000)
10-4120.5079	MISC. & CONTINGENCY EXP	44,717	44,715	35,000	45,150	45,602	46,058	46,518	46,983	47,453	47,928	48,407	48,891	49,380	Provision for donations to Chaplaincy or Bird Rescue when these services are rendered to the City ($1k), employee appreciation event ($12k), employee holiday event ($15k), employee engagement events and Incentfit program ($15k) & misc ($1k).	44,715	35,000	(9,715)	45,150	10,150
10-4120.5085	CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-	-	-	-	GASB 96 VC3 software subscription	-	-	-	-	-
	Audit Reconciliation			-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Growth	n/a	n/a	n/a	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%		n/a	n/a	n/a	n/a	n/a
	Total - Administration	*1,369,679*	*1,570,115*	*1,972,300*	*2,121,913*	*2,226,564*	*2,223,847*	*2,349,811*	*2,369,538*	*2,501,705*	*2,527,543*	*2,667,452*	*2,700,070*	*2,848,437*		1,570,115	1,972,300	402,185	2,121,913	149,614
10-4910.5001	SALARIES & WAGES	81,913	87,191	91,789	102,317	107,433	112,805	118,445	124,367	130,585	137,115	143,970	151,169	158,727	Includes Evergreen Compensation Study and 2.8 % for COLA and 3% for merit. Long term forecasts include an annual 5% increase, maybe adjusted by future wage studies.	87,191	91,789	4,598	102,317	10,528
10-4910.5002	OVERTIME WAGES	3,286	1,143	800	789	828	869	913	958	1,006	1,057	1,110	1,165	1,223	Approximately 9% of regular pay for officers, 17% for communications specialists.	1,143	800	(343)	789	(11)
10-4910.5003	PART-TIME WAGES	20,065	27,250	28,600	38,283	40,197	42,207	44,317	46,533	48,860	51,303	53,868	56,561	59,389		27,250	28,600	1,350	38,283	9,683
10-4910.5004	FICA EXPENSE	8,057	8,845	9,284	10,816	11,357	11,925	12,521	13,147	13,805	14,495	15,220	15,980	16,780	FICA rate is 7.65%	8,845	9,284	439	10,816	1,532
10-4910.5005	RETIREMENT EXPENSE	17,655	18,303	18,567	26,242	27,554	28,931	30,378	31,897	33,492	35,166	36,925	38,771	40,710	PORS & SCRS employer contribution rates are 21.24% & 18.56% respectively.	18,303	18,567	264	26,242	7,675

City of Isle of Palms, SC
FY27 Budget Planning Model
Scenario 1
General Fund

	Actual 2024	Actual 2025	Forecast 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032	Projected 2033	Projected 2034	Projected 2035	Projected 2036		Actual 2025	Forecast 2026	Increase/Decrease From Actual 2025	Projected 2027	Increase/Decrease From Forecast 2026
10-4910.5006 GROUP HEALTH INSURANCE	11,915	37,657	40,643	41,607	43,687	45,871	48,165	50,573	53,102	55,757	58,545	61,472	64,546	Current PEBA rates & dependent elections plus 5% increase on 1/1/27. City of IOP specific experience modifier load factor is 5.7%.	37,657	40,643	2,986	41,607	964
10-4910.5007 WORKERS COMPENSATION	291	296	365	397	417	438	459	482	507	532	559	586	616	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.	296	365	69	397	32
10-4920.5010 PRINT AND OFFICE SUPPLIES	2,587	515	750	975	985	995	1,005	1,015	1,025	1,035	1,045	1,056	1,066	Paper, ink, toner and basic office supplies.	515	750	235	975	225
10-4920.5014 MEMBERSHIP AND DUES	(34)	-	225	227	230	232	234	236	239	241	244	246	249	Includes membership to MASC (Clerk & Judge)	-	225	225	227	2
10-4920.5015 MEETINGS AND SEMINARS	406	1,825	2,000	2,020	2,040	2,061	2,081	2,102	2,123	2,144	2,166	2,187	2,209	Includes conferences to SCJA and MASC	1,825	2,000	175	2,020	20
10-4920.5021 TELEPHONE/CABLE	3,248	3,528	4,000	4,000	4,040	4,080	4,121	4,162	4,204	4,246	4,289	4,331	4,375	Phone and internet service	3,528	4,000	472	4,000	-
10-4920.5024 IT EQUP, SOFTWARE & SVCS	60	260	500	500	505	510	515	520	526	531	536	541	547	Includes provision for Court jury selection software (.5k) and misc provision (.5k) CivicRMS court software included in Police.	260	500	240	500	-
NON-CAPITAL TOOLS & 10-4920.5025 EQUIPMENT	-	-	250	250	253	255	258	260	263	265	268	271	273	Provision for small (<$5k) equipment as needed	-	250	250	250	-
10-4920.5026 MAINT & SERVICE CONTRACTS	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
10-4920.5062 INSURANCE	1,257	1,336	1,900	1,938	1,977	2,016	2,057	2,098	2,140	2,183	2,226	2,271	2,316	Liability insurance	1,336	1,900	564	1,938	38
10-4920.5064 EMPLOYEE TRAINING	1,171	152	-	-	-	-	-	-	-	-	-	-	-		152	-	(152)	-	-
10-4920.5065 PROFESSIONAL SERVICES	247,066	163,432	175,000	218,750	220,938	223,147	225,378	227,632	229,908	232,208	234,530	236,875	239,244	Includes most legal fees for the City and Court security. Added $100 per court (36) for interpreter $3,600. Increased based on actual hourly rate increase.	163,432	175,000	11,568	218,750	43,750
10-4920.5079 MISC. & CONTINGENCY EXP	655	153	400	800	808	816	824	832	841	849	858	866	875	Includes jury duty payments	153	400	247	800	400
Audit Reconciliation	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Total - Judicial & Legal	*399,598*	*351,886*	*375,073*	*449,910*	*463,247*	*477,158*	*491,672*	*506,817*	*522,624*	*539,126*	*556,356*	*574,350*	*593,144*		351,886	375,073	23,187	449,910	74,837
Total - General Government	1,892,907	2,054,761	2,497,435	2,738,575	2,856,711	2,873,413	3,019,652	3,060,553	3,210,233	3,254,297	3,413,177	3,465,548	3,634,487		2,054,761	2,497,435	442,674	2,738,575	241,140
Public Safety																	-		-
10-4410.5001 SALARIES & WAGES	1,757,362	1,870,289	2,075,850	2,494,021	2,618,722	2,749,658	2,887,141	3,031,498	3,183,073	3,342,226	3,509,338	3,684,805	3,869,045	Includes Evergreen Compensation Study, Incentive programming and 2.8 % for COLA and 3% for merit. Long term forecasts include an annual 5% increase, maybe adjusted by future wage studies. Includes two new patrol officers in FY27.	1,870,289	2,075,850	205,561	2,494,021	418,171
10-4410.5002 OVERTIME WAGES	166,349	177,143	187,876	205,310	215,575	226,354	237,671	249,555	262,033	275,134	288,891	303,336	318,502	Approximately 9% of regular pay. Includes two new patrol officers in FY27.	177,143	187,876	10,733	205,310	17,434
10-4410.5003 PART-TIME WAGES	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
10-4410.5004 FICA EXPENSE	144,035	152,595	173,175	206,499	216,824	227,665	239,048	251,001	263,551	276,728	290,565	305,093	320,347	FICA rate is 7.65%	152,595	173,175	20,580	206,499	33,324
10-4410.5005 RETIREMENT EXPENSE	384,086	407,121	463,479	553,865	581,558	610,636	641,168	673,226	706,887	742,232	779,343	818,310	859,226	PORS & SCRS employer contribution rates are 21.24% & 18.56% respectively.	407,121	463,479	56,358	553,865	90,386
10-4410.5006 GROUP HEALTH INSURANCE	265,179	256,872	317,781	323,488	339,662	356,646	374,478	393,202	412,862	433,505	455,180	477,939	501,836	Current PEBA rates & dependent elections plus 5% increase on 1/1/27. City of IOP specific experience modifier load factor is 5.7%.	256,872	317,781	60,909	323,488	5,707
10-4410.5007 WORKERS COMPENSATION	105,093	121,913	127,749	137,931	144,828	152,069	159,673	167,657	176,039	184,841	194,083	203,788	213,977	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.	121,913	127,749	5,836	137,931	10,183
10-4420.5010 PRINT AND OFFICE SUPPLIES	13,383	13,521	14,000	14,000	14,140	14,281	14,424	14,568	14,714	14,861	15,010	15,160	15,312	Paper, ink, toner and basic office supplies.	13,521	14,000	479	14,000	-
10-4420.5014 MEMBERSHIP AND DUES	1,813	1,490	2,000	2,000	2,020	2,040	2,061	2,081	2,102	2,123	2,144	2,166	2,187		1,490	2,000	510	2,000	-
10-4420.5015 MEETINGS AND SEMINARS	3,459	2,033	3,000	3,000	3,030	3,060	3,091	3,122	3,153	3,185	3,216	3,249	3,281	Includes hosting of a Tri-County Police Chiefs meeting and/or the SC FBI Group	2,033	3,000	967	3,000	-
10-4420.5016 VEHICLE, FUEL & OIL	107,419	86,696	88,000	88,880	90,658	91,564	92,480	93,405	94,339	95,282	96,235	97,197	98,169	Budget based on recent 12 months usage and an estimated $3.00/gallon cost for marine-grade unleaded and $3.70 gallon cost for diesel fuel per Southeastern Fuel.	86,696	88,000	1,304	88,880	880
10-4420.5017 VEHICLE MAINTENANCE	60,327	62,025	60,000	60,000	60,600	61,206	61,818	62,436	63,061	63,691	64,328	64,971	65,621	Increased based on actual	62,025	60,000	(2,025)	60,000	-
10-4420.5020 ELECTRIC AND GAS	29,325	28,573	32,000	36,160	36,522	36,887	37,256	37,628	38,005	38,385	38,768	39,156	39,548	Increased based on actual. Includes propane. Split 50/50 with Fire Dept. (Dominion Energy rate increase estimated at 13%)	28,573	32,000	3,427	36,160	4,160
10-4420.5021 TELEPHONE/CABLE	53,116	51,001	52,000	58,760	59,348	59,941	60,540	61,146	61,757	62,375	62,999	63,629	64,265	Incls phone/internet Segra ($20k), cellular & data cards ($7k), NCIC line ($7k) and Charleston County radio fee ($28k), and $2.4K for First Responder Priority	51,001	52,000	999	58,760	6,760
10-4420.5022 WATER AND SEWER	5,965	7,878	8,000	8,080	8,161	8,242	8,325	8,408	8,492	8,577	8,663	8,749	8,837		7,878	8,000	122	8,080	80
10-4420.5024 IT EQUP, SOFTWARE & SVCS	54,814	70,255	75,500	67,950	68,630	69,316	70,009	70,709	71,416	72,130	72,852	73,580	74,316	Police timekeeping (5k) hardware repls (18k), Adobe (1k), Pace scheduling module (3k), Power DMS for CALEA (2k), online investigations software (4k), NCIC software annual maint (3k), Code Enforcement Tracking software (5k), Sonitrol alarm monitoring (1k), server warranty (1k), Charleston County MDT license (2.7k) & interagency network IPS (3.7k), new IOP Police App (11k) and misc provision (2k), Alastar MEOC software annual (2.5K), Drone software ($3K)	70,255	75,500	5,245	67,950	(7,550)
NON-CAPITAL TOOLS & 10-4420.5025 EQUIPMENT	16,832	6,379	20,000	14,400	14,544	14,689	14,836	14,985	15,135	15,286	15,439	15,593	15,749	Tasers (tasers must be discharged twice/yr to maintain certification) ($2k), ammunition for shooting range ($2k), firearm replacements ($5K) and provision for other small equipment as needed ($5k).	6,379	20,000	13,621	14,400	(5,600)
10-4420.5026 MAINT & SERVICE CONTRACTS	19,931	27,324	40,000	48,000	48,480	48,965	49,454	49,949	50,448	50,953	51,462	51,977	52,497	Incls IOPPD's portion of annual maintenance on Charleston County's MDT (mobile data terminal) system ($6.5k), elevator maint contract ($7.5k), expanded janitorial service ($12k), recurring expenses for pest/rodent control, County stormwater fees and fire protection sys ($6.5k) and misc provision as needed ($15k).	27,324	40,000	12,676	48,000	8,000
10-4420.5027 MACHINE/EQUIPMENT REPAIR	6,147	5,640	8,500	8,500	8,585	8,671	8,758	8,845	8,934	9,023	9,113	9,204	9,296	Non-building expense, blowers, sign post digger	5,640	8,500	2,860	8,500	-
10-4420.5041 UNIFORMS	22,762	31,164	23,000	25,300	25,553	25,809	26,067	26,327	26,591	26,856	27,125	27,396	27,670	Normal replacement of uniforms and 2 new staff.	31,164	23,000	(8,164)	25,300	2,300
10-4420.5044 CLEANING/SANITARY SUPPLY	5,609	4,882	5,000	5,100	5,202	5,306	5,412	5,520	5,631	5,687	5,744	5,801	5,859	Building cleaning supplies	4,882	5,000	118	5,100	100
10-4420.5049 MEDICAL AND LAB	9,220	7,629	6,500	6,565	6,631	6,697	6,764	6,832	6,900	6,969	7,039	7,109	7,180	Based on actual.	7,629	6,500	(1,129)	6,565	65
10-4420.5062 INSURANCE	143,345	153,971	157,000	160,140	163,343	166,610	169,942	173,341	176,807	180,344	183,951	187,630	191,382	Forecast 2% annual increase each year. Includes 1/2 cost for underground tanks insurance. Includes a $5k provision for deductibles	153,971	157,000	3,029	160,140	3,140
10-4420.5063 RENT AND LEASES	2,380	3,656	3,000	3,000	3,030	3,060	3,091	3,122	3,153	3,185	3,216	3,249	3,281	Police copier	3,656	3,000	(656)	3,000	-
10-4420.5064 EMPLOYEE TRAINING	13,552	15,461	20,500	20,705	20,912	21,121	21,332	21,546	21,761	21,979	22,199	22,421	22,645	$18K for employee advanced training ($600/officer/employee), $2.5k for virtual academy for field training office tracking system.	15,461	20,500	5,039	20,705	205
10-4420.5065 PROFESSIONAL SERVICES	4,995	6,006	5,000	5,050	5,101	5,152	5,203	5,255	5,308	5,361	5,414	5,468	5,523	Annual CALEA continuation	6,006	5,000	(1,006)	5,050	50
10-4420.5067 CONTRACTED SERVICES	5,575	12,120	12,000	8,400	8,484	8,569	8,655	8,741	8,828	8,917	9,006	9,096	9,187	Critter Control Traps for Coyotes ($6K) and Evidence Hazmat Cleaning ($2K).	12,120	12,000	(120)	8,400	(3,600)
10-4420.5079 MISC. & CONTINGENCY EXP	4,507	6,028	9,000	9,000	9,090	9,181	9,273	9,365	9,459	9,554	9,649	9,746	9,843	Allowance for increased promotional and recruitment efforts (National Night Out and Community Events), and investigative fees.	6,028	9,000	2,972	9,000	-
10-4420.5081 CANINE KENNEL EXPENSES	2,203	3,624	4,000	4,400	4,444	4,488	4,533	4,579	4,624	4,671	4,717	4,765	4,812	Includes $2,500 for food, vet appointment, and kennel maintenance supplies for PD K-9 program	3,624	4,000	376	4,400	400
Audit Reconciliation	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Total - Police	*3,408,780*	*3,593,289*	*3,993,910*	*4,578,503*	*4,783,674*	*4,997,883*	*5,222,502*	*5,458,048*	*5,705,062*	*5,964,059*	*6,235,690*	*6,520,582*	*6,819,395*		3,593,289	3,993,910	400,621	4,578,503	584,593

City of Isle of Palms, SC
FY27 Budget Planning Model
Scenario 1
General Fund

		Actual 2024	Actual 2025	Forecast 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032	Projected 2033	Projected 2034	Projected 2035	Projected 2036		Actual 2025	Forecast 2026	Increase/Decrease From Actual 2025	Projected 2027	Increase/Decrease From Forecast 2026
10-4510.5001	SALARIES & WAGES	2,274,113	2,525,322	2,669,945	3,085,039	3,239,291	3,401,256	3,571,318	3,749,884	3,937,379	4,134,248	4,340,960	4,558,008	4,785,908	Includes Evergreen Compensation Study, Incentive programming and 2.8 % for COLA and 3% for merit. Long term forecasts include an annual 5% increase, maybe adjusted by future wage studies. Includes two new patrol officers in FY27.	2,525,322	2,669,945	144,623	3,085,039	415,094
10-4510.5002	OVERTIME WAGES	464,850	591,177	518,297	550,404	577,924	606,820	637,161	669,019	702,470	737,593	774,473	813,197	853,857	Total OT budget is 18% of Regular Pay - 8% of this is scheduled OT, 10% is estimated OT for coverage of vacation & sick time, extra coverage on summer holidays, etc.	591,177	518,297	(72,880)	550,404	32,107
10-4510.5003	PART-TIME WAGES	7,728	-	360	20,000	21,000	22,050	23,153	24,310	25,526	26,802	28,142	29,549	31,027		-	360	360	20,000	19,640
10-4510.5004	FICA EXPENSE	205,082	233,871	243,787	279,565	293,543	308,220	323,631	339,813	356,803	374,644	393,376	413,045	433,697	FICA rate is 7.65%	233,871	243,787	9,916	279,565	35,778
10-4510.5005	RETIREMENT EXPENSE	564,762	644,733	675,679	774,405	813,125	853,781	896,470	941,294	988,358	1,037,776	1,089,665	1,144,148	1,201,356	PORS & SCRS employer contribution rates are 21.24% & 18.56% respectively.	644,733	675,679	30,946	774,405	98,726
10-4510.5006	GROUP HEALTH INSURANCE	383,896	435,633	485,660	509,925	535,421	562,192	590,302	619,817	650,808	683,348	717,516	753,391	791,061	Current PEBA rates & dependent elections plus 5% increase on 1/1/27. City of IOP specific experience modifier load factor is 5.7%.	435,633	485,660	50,027	509,925	24,265
10-4510.5007	WORKERS COMPENSATION	125,083	146,632	164,117	174,598	183,328	192,495	202,119	212,225	222,837	233,978	245,677	257,961	270,859	Based on current SCMIT rates (including an modifier) and forecasted salaries.	146,632	164,117	17,485	174,598	10,482
10-4510.5008	UNEMPLOYMENT	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
10-4520.5010	PRINT AND OFFICE SUPPLIES	5,676	4,848	6,000	6,060	6,121	6,182	6,244	6,306	6,369	6,433	6,497	6,562	6,628	Paper, ink, toner and basic office supplies.	4,848	6,000	1,152	6,060	60
10-4520.5014	MEMBERSHIP AND DUES	1,208	944	2,000	2,020	2,040	2,061	2,081	2,102	2,123	2,144	2,166	2,187	2,209	Int'l Assoc of Fire Chiefs, Amazon, Costco, Sams, NFPA, SCIAAI, Fire Engineering, EMS Assc, Fire Alarm	944	2,000	1,056	2,020	20
10-4520.5015	MEETINGS AND SEMINARS	6,338	3,979	11,000	12,980	13,110	13,241	13,373	13,507	13,642	13,779	13,916	14,055	14,196	Includes $2,400 for Fire Marshal's attendance at State Fire Marshal Conference and State Arson Conference, $6K CPSE Excellence Conference, and other meetings	3,979	11,000	7,021	12,980	1,980
10-4520.5016	VEHICLE, FUEL & OIL	27,957	23,578	23,000	23,460	23,695	23,932	24,171	24,413	24,657	24,903	25,152	25,404	25,658	Budget based on recent 12 months usage and an estimated $3.00/gallon cost for marine-grade unleaded and $3.70 gallon cost for diesel fuel per Southeastern Fuel.	23,578	23,000	(578)	23,460	460
10-4520.5017	VEHICLE MAINTENANCE	63,827	94,776	80,000	70,400	71,104	71,815	72,533	73,259	73,991	74,731	75,478	76,233	76,995	Increased based on age of tower 1002 truck scheduled for replacement in FY27	94,776	80,000	(14,776)	70,400	(9,600)
10-4520.5020	ELECTRIC AND GAS	44,212	45,414	42,000	47,460	47,935	48,414	48,898	49,387	49,881	50,380	50,884	51,392	51,906	Dominion Energy rate increase estimated at 13%	45,414	42,000	(3,414)	47,460	5,460
10-4520.5021	TELEPHONE/CABLE	52,518	54,449	61,000	63,440	64,074	64,715	65,362	66,016	66,676	67,343	68,016	68,696	69,383	Incls phone/internet ($30.5k), cellular & data cards ($8k) and Charleston County radio fee ($27k)	54,449	61,000	6,551	63,440	2,440
10-4520.5022	WATER AND SEWER	11,836	15,051	16,000	16,160	16,322	16,485	16,650	16,816	16,984	17,154	17,326	17,499	17,674		15,051	16,000	949	16,160	160
10-4520.5024	IT EQUP, SOFTWARE & SVCS	64,376	34,580	53,500	71,155	71,867	72,585	73,311	74,044	74,785	75,532	76,288	77,051	77,821	Incls Fire timekeeping ($5k) Crewsense(4k), Adobe DC (1k), Chas Co MDT maint contract (3k) and Image Trend records mgt software (5k), Sonitrol alarm (2k), Vector Solutions training software (6k), Vector Solutions Check-it Inventory & Maint software (1.5k), add Vector Solutions scheduling software w/ integration to RMS system (8.6k), First Arriving dashboard software annual subscription (3.6k), ROK Brothers Net Cloud Mobile Performance Management Software ($1.8K) and misc provision (1k), GASB 96 Subscription Software ($11K), SIMSSHARE SUBSCRITION - $3.4k, Motorola Solutions Software $14k (new) FY2027	34,580	53,500	18,920	71,155	17,655
10-4520.5025	NON-CAPITAL TOOLS & EQUIPMENT	9,789	10,108	10,000	10,100	10,201	10,303	10,406	10,510	10,615	10,721	10,829	10,937	11,046	Provision for small (<$5k) equipment as needed.	10,108	10,000	(108)	10,100	100
10-4520.5026	MAINT & SERVICE CONTRACTS	44,043	43,352	41,000	48,790	49,278	49,771	50,268	50,771	51,279	51,792	52,309	52,833	53,361	Incls elevator maint ($6.5k), bay door maint ($3k), Janitorial service ($10k), hvac maint ($5k), recurring expenses for pest/rodent control, AED, county stormwater fees, fire suppression foam and fire protection system ($8.5k) and misc provision as needed ($15k), Annual Maintenance for extrication tool $800.	43,352	41,000	(2,352)	48,790	7,790
10-4520.5027	MACHINE/EQUIPMENT REPAIR	9,800	15,839	15,000	15,150	15,302	15,455	15,609	15,765	15,923	16,082	16,243	16,405	16,569	Includes $5k for radio battery replacements	15,839	15,000	(839)	15,150	150
10-4520.5041	UNIFORMS	42,548	42,689	45,000	45,450	45,905	46,364	46,827	47,295	47,768	48,246	48,729	49,216	49,708	Increased to allow for a more professional standard among all employees. Provides for quick dry summer uniforms.	42,689	45,000	2,311	45,450	450
10-4520.5044	CLEANING/SANITARY SUPPLY	12,448	11,777	13,000	13,130	13,261	13,394	13,528	13,663	13,800	13,938	14,077	14,218	14,360	Increased based on actual	11,777	13,000	1,223	13,130	130
10-4520.5049	MEDICAL AND LAB	66,692	50,270	40,500	40,905	41,314	41,727	42,144	42,566	42,992	43,421	43,856	44,294	44,737	Paramedic supplies and to maintain the paramedic program.	50,270	40,500	(9,770)	40,905	405
10-4520.5062	INSURANCE	182,435	198,366	199,575	203,566	207,638	211,790	216,026	220,347	224,754	229,249	233,834	238,510	243,280	Forecast 2% annual increase each year. Includes 1/2 cost for underground tanks insurance. Includes a $5k provision for deductibles. Includes coverage for another Medical Director Doctor.	198,366	199,575	1,209	203,566	3,991
10-4520.5063	RENT AND LEASES	533	2,274	2,449	2,449	2,473	2,498	2,523	2,548	2,573	2,599	2,625	2,651	2,678	Fire Dept copier. Timeclock rental moved to IT account	2,274	2,449	175	2,449	-
10-4520.5064	EMPLOYEE TRAINING	20,015	29,134	26,500	26,765	27,033	27,303	27,576	27,852	28,130	28,412	28,696	28,983	29,272	Increased to allow for bringing in outside trainers	29,134	26,500	(2,634)	26,765	265
10-4520.5065	PROFESSIONAL SERVICES	29,621	38,462	39,400	39,991	40,391	40,795	41,203	41,615	42,031	42,451	42,876	43,305	43,738	Includes annual required testing for aerials and engine pumps ($6k). Added $6k to outsource annual firehose testing. Added $21.5k for medical control officer req'd by SCDHEC. Added $6.4K wellness & resiliency services	38,462	39,400	938	39,991	591
10-4520.5079	MISC. & CONTINGENCY EXP	10,268	10,220	9,000	10,080	10,181	10,283	10,385	10,489	10,594	10,700	10,807	10,915	11,024	Added $2,000 for fire prevention materials, kids helmets, etc.	10,220	9,000	(1,220)	10,080	1,080
10-4520.5080	VOLUNTEER FIRE POINTS	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
10-4520.5085	CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Audit Reconciliation	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Fire	*4,731,653*	*5,307,478*	*5,493,768*	*6,163,446*	*6,442,874*	*6,735,924*	*7,043,274*	*7,365,633*	*7,703,747*	*8,058,399*	*8,430,411*	*8,820,646*	*9,230,010*		5,307,478	5,493,768	186,290	6,163,446	669,678
	Total - Public Safety	8,140,437	8,900,767	9,487,678	10,741,949	11,226,548	11,733,807	12,265,776	12,823,681	13,408,810	14,022,458	14,666,101	15,341,228	16,049,405		8,900,767	9,487,678	586,911	10,741,949	1,254,272
	Building Planning and Engineering																	-		-
10-4710.5001	SALARIES & WAGES	333,413	293,826	276,903	348,658	366,091	384,396	403,616	423,796	444,986	467,236	490,597	515,127	540,884	Includes Evergreen Compensation Study and 2.8 % for COLA and 3% for merit. Long term forecasts include an annual 5% increase, maybe adjusted by future wage studies.	293,826	276,903	(16,923)	348,658	71,755
10-4710.5002	OVERTIME WAGES	2,335	1,187	1,180	1,317	1,383	1,452	1,525	1,601	1,681	1,765	1,853	1,946	2,043	Forecast increase is 2.5% per year	1,187	1,180	(7)	1,317	137
10-4710.5004	FICA EXPENSE	24,792	15,619	22,548	26,773	28,112	29,517	30,993	32,543	34,170	35,879	37,672	39,556	41,534	FICA rate is 7.65%	15,619	22,548	6,929	26,773	4,225
10-4710.5005	RETIREMENT EXPENSE	59,913	58,547	52,782	64,955	68,203	71,613	75,194	78,954	82,901	87,046	91,399	95,969	100,767	SCRS employer contribution rates are 18.56%	58,547	52,782	(5,765)	64,955	12,173
10-4710.5006	GROUP HEALTH INSURANCE	64,306	53,014	43,885	63,172	66,330	69,647	73,129	76,785	80,625	84,656	88,889	93,333	98,000	Current PEBA rates & dependent elections plus 5% increase on 1/1/27. City of IOP specific experience modifier load factor is 5.7%.	53,014	43,885	(9,129)	63,172	19,287
10-4710.5007	WORKERS COMPENSATION	2,310	2,691	3,257	3,184	3,343	3,511	3,686	3,870	4,064	4,267	4,480	4,705	4,940	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.	2,691	3,257	566	3,184	(73)
10-4720.5010	PRINT AND OFFICE SUPPLIES	11,776	6,786	8,000	11,040	11,150	11,262	11,375	11,488	11,603	11,719	11,836	11,955	12,074	Paper, ink, toner and basic office supplies.	6,786	8,000	1,214	11,040	3,040
10-4720.5014	MEMBERSHIP AND DUES	616	390	1,000	2,000	2,020	2,040	2,061	2,081	2,102	2,123	2,144	2,166	2,187	Floodplain Management Membership Dues	390	1,000	610	2,000	1,000
10-4720.5015	MEETINGS AND SEMINARS	2,211	1,723	2,500	5,000	5,050	5,101	5,152	5,203	5,255	5,308	5,361	5,414	5,468	Meetings and conferences for Zoning Administrator and Business License Coordinator	1,723	2,500	777	5,000	2,500
10-4720.5016	VEHICLE, FUEL & OIL	3,313	2,254	2,700	3,375	3,409	3,443	3,477	3,512	3,547	3,583	3,618	3,655	3,691	Budget based on recent 12 months usage and an estimated $3.00/gallon cost for marine-grade unleaded and $3.70 gallon cost for diesel fuel per Southeastern Fuel.	2,254	2,700	446	3,375	675
10-4720.5017	VEHICLE MAINTENANCE	571	1,737	6,300	2,205	2,227	2,249	2,272	2,295	2,317	2,341	2,364	2,388	2,412	Truck scheduled to be replaced in FY27	1,737	6,300	4,563	2,205	(4,095)
10-4720.5020	ELECTRIC AND GAS	6,517	5,537	7,000	7,910	7,989	8,069	8,150	8,231	8,313	8,397	8,481	8,565	8,651	Dominion Energy estimated rate increase 13%.	5,537	7,000	1,463	7,910	910

City of Isle of Palms, SC
FY27 Budget Planning Model
Scenario 1
General Fund

		Actual 2024	Actual 2025	Forecast 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032	Projected 2033	Projected 2034	Projected 2035	Projected 2036		Actual 2025	Forecast 2026	Increase/Decrease From Actual 2025	Projected 2027	Increase/Decrease From Forecast 2026
10-4720.5021	TELEPHONE/CABLE	3,696	4,273	6,100	6,161	6,223	6,285	6,348	6,411	6,475	6,540	6,605	6,671	6,738		4,273	6,100	1,827	6,161	61
10-4720.5022	WATER AND SEWER	1,553	1,687	1,600	1,600	1,616	1,632	1,648	1,665	1,682	1,698	1,715	1,733	1,750		1,687	1,600	(87)	1,600	-
10-4720.5024	IT EQUP, SOFTWARE & SVCS	19,245	57,921	20,000	12,000	12,120	12,241	12,364	12,487	12,612	12,738	12,866	12,994	13,124	Incls Building Dept timekeeping (1k), BS&A business license & permits maint (2.7k), Geothinq GIS software subscription (2k), provision for permitting & licensing software (5k) and misc provision (.5k).	57,921	20,000	(37,921)	12,000	(8,000)
10-4720.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	-	1,000	1,000	1,010	1,020	1,030	1,041	1,051	1,062	1,072	1,083	1,094	Provision for small (<$5k) equipment as needed - does not include computer hardware that is now budgeted in new IT Equip, Software & Svcs account	-	1,000	1,000	1,000	-
10-4720.5026	MAINT & SERVICE CONTRACTS	8,680	11,001	73,492	11,024	11,134	11,245	11,358	11,471	11,586	11,702	11,819	11,937	12,057	Includes provision for extended janitorial service, pest control, HVAC maintenance, etc. FY27 does not include Inspection Contractor	11,001	73,492	62,491	11,024	(62,468)
10-4720.5027	MACHINE/EQUIPMENT REPAIR	-	-	500	500	505	510	515	520	526	531	536	541	547		-	500	500	500	-
10-4720.5041	UNIFORMS	989	153	500	625	631	638	644	650	657	663	670	677	684	City logo items	153	500	347	625	125
10-4720.5044	CLEANING/SANITARY SUPPLY	-	44	500	500	505	510	515	520	526	531	536	541	547	Daily cleaning supplies	44	500	456	500	-
10-4720.5049	MEDICAL AND LAB	140	267	250	250	253	255	258	260	263	265	268	271	273	First Aid Supplies	267	250	(17)	250	-
10-4720.5062	INSURANCE	13,361	14,440	17,067	17,408	17,757	18,112	18,474	18,843	19,220	19,605	19,997	20,397	20,805	Forecast 2% annual increase each year	14,440	17,067	2,627	17,408	341
10-4720.5063	RENT AND LEASES	155	882	1,500	1,500	1,515	1,530	1,545	1,561	1,577	1,592	1,608	1,624	1,641	Copier rental.	882	1,500	618	1,500	-
10-4720.5064	EMPLOYEE TRAINING	2,548	-	2,500	2,500	2,525	2,550	2,576	2,602	2,628	2,654	2,680	2,707	2,734		-	2,500	2,500	2,500	-
10-4720.5065	PROFESSIONAL SERVICES	10,953	8,551	9,000	10,350	10,454	10,558	10,664	10,770	10,878	10,987	11,097	11,208	11,320	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)	8,551	9,000	449	10,350	1,350
10-4720.5066	TEMPORARY LABOR	-	-	-	-	-	-	-	-	-	-	-	-	-	Department is fully staffed	-	-	-	-	-
10-4720.5079	MISC. & CONTINGENCY EXP	1,444	113	700	700	707	714	721	728	736	743	750	758	766		113	700	587	700	-
10-4720.5085	CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Audit Reconciliation	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Building Planning and Engineering	*574,839*	*542,643*	*562,764*	*605,708*	*632,261*	*660,100*	*689,288*	*719,891*	*751,980*	*785,629*	*820,916*	*857,920*	*896,729*		542,643	562,764	20,121	605,708	42,944
	Total - Building Planning and Engineering	574,837	542,643	562,764	605,708	632,261	660,100	689,288	719,891	751,980	785,629	820,916	857,920	896,729		542,643	562,764	20,121	605,708	42,944
	Public Works																	-		-
10-4610.5001	SALARIES & WAGES	656,834	694,068	721,909	806,327	846,643	888,975	933,424	980,095	1,029,100	1,080,555	1,134,583	1,191,312	1,250,878	Includes Evergreen Compensation Study and 2.8 % for COLA and 3% for merit. Long term forecasts include an annual 5% increase, maybe adjusted by future wage studies.	694,068	721,909	27,841	806,327	84,418
10-4610.5002	OVERTIME WAGES	12,778	21,011	45,875	14,309	15,024	15,776	16,564	17,393	18,262	19,175	20,134	21,141	22,198	Includes OT provision for beach cleanup as needed.	21,011	45,875	24,864	14,309	(31,566)
10-4610.5003	PART-TIME WAGES	19,629	27,489	33,673	31,087	32,641	34,273	35,987	37,786	39,675	41,659	43,742	45,929	48,226	Part-time weekend restroom maintenance/attendant. 100% of wages and fringes covered by transfer in from Muni Atax fund.	27,489	33,673	6,184	31,087	(2,586)
10-4610.5004	FICA EXPENSE	51,265	55,470	58,339	65,157	68,415	71,835	75,427	79,198	83,158	87,316	91,682	96,266	101,080	FICA rate is 7.65%	55,470	58,339	2,869	65,157	6,818
10-4610.5005	RETIREMENT EXPENSE	117,705	126,597	136,359	152,310	159,925	167,922	176,318	185,134	194,390	204,110	214,315	225,031	236,283	SCRS employer contribution rates are 18.56%	126,597	136,359	9,762	152,310	15,951
10-4610.5006	GROUP HEALTH INSURANCE	114,765	123,430	131,988	133,709	140,394	147,414	154,785	162,524	170,650	179,183	188,142	197,549	207,426	Current PEBA rates & dependent elections plus 5% increase on 1/1/27. City of IOP specific experience modifier load factor is 5.7%.	123,430	131,988	8,558	133,709	1,720
10-4610.5007	WORKERS COMPENSATION	56,190	56,210	67,203	67,170	70,528	74,054	77,757	81,645	85,727	90,014	94,514	99,240	104,202	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.	56,210	67,203	10,993	67,170	(33)
10-4620.5010	PRINT AND OFFICE SUPPLIES	162	551	1,000	1,000	1,010	1,020	1,030	1,041	1,051	1,062	1,072	1,083	1,094	Paper, ink, toner and basic office supplies.	551	1,000	449	1,000	-
10-4620.5014	MEMBERSHIP AND DUES	(34)	-	250	500	505	510	515	520	526	531	536	541	547		-	250	250	500	250
10-4620.5015	MEETINGS AND SEMINARS	161	241	600	600	606	612	618	624	631	637	643	650	656	Attendance at stormwater managers meetings	241	600	359	600	-
10-4620.5016	VEHICLE, FUEL & OIL	85,577	85,079	85,000	86,700	87,567	88,443	89,327	90,220	91,123	92,034	92,954	93,884	94,823	Budget based on recent 12 months usage and an estimated $3.00/gallon cost for marine-grade unleaded and $3.70 gallon cost for diesel fuel per Southeastern Fuel.	85,079	85,000	(79)	86,700	1,700
10-4620.5017	VEHICLE MAINTENANCE	219,456	207,857	170,000	180,200	182,002	183,822	185,660	187,517	189,392	191,286	193,199	195,131	197,082	Increased based on actual and includes new additions to the fleet including Skid steer, mini excavator, storm water truck, jet vac trailer, water down station and 2nd caterpillar debris operations.	207,857	170,000	(37,857)	180,200	10,200
10-4620.5020	ELECTRIC AND GAS	75,905	82,835	88,319	99,800	100,798	101,806	102,825	103,853	104,891	105,940	107,000	108,070	109,150	Increased based on actual. Also include the street lights. Dominion Energy rate increase estimated at 13%.	82,835	88,319	5,484	99,800	11,481
10-4620.5021	TELEPHONE/CABLE	13,270	16,169	20,140	20,341	20,545	20,750	20,958	21,167	21,379	21,593	21,809	22,027	22,247		16,169	20,140	3,971	20,341	201
10-4620.5022	WATER AND SEWER	1,304	3,782	6,350	6,414	6,478	6,542	6,608	6,674	6,741	6,808	6,876	6,945	7,014	Includes irrigation	3,782	6,350	2,568	6,414	64
10-4620.5024	IT EQUP, SOFTWARE & SVCS	2,790	1,000	16,000	18,400	18,584	18,770	18,958	19,147	19,339	19,532	19,727	19,925	20,124	Incls Public Wks timekeeping (4k), Fuelmaster (2k), Arc GIS mapping/drainage sys mgt (4.4k software and 3.3k annually), IWORQ maintenance management software (4k) and misc provision (.5k)	1,000	16,000	15,000	18,400	2,400
	NON-CAPITAL TOOLS &																			
10-4620.5025	EQUIPMENT	6,302	6,244	8,000	8,000	8,080	8,161	8,242	8,325	8,408	8,492	8,577	8,663	8,749	Provision for small (<$5k) equipment as needed.	6,244	8,000	1,756	8,000	-
10-4620.5026	MAINT & SERVICE CONTRACTS	11,997	15,628	11,500	17,250	17,423	17,597	17,773	17,950	18,130	18,311	18,494	18,679	18,866	Includes extended monthly janitorial service and pest control.	15,628	11,500	(4,128)	17,250	5,750
10-4620.5027	MACHINE/EQUIPMENT REPAIR	171	194	8,000	8,000	8,080	8,161	8,242	8,325	8,408	8,492	8,577	8,663	8,749	Skid steer, Jet Vac, mini excavator, wash down station	194	8,000	7,806	8,000	-
10-4620.5041	UNIFORMS	14,700	14,898	15,500	15,655	15,812	15,970	16,129	16,291	16,454	16,618	16,784	16,952	17,122	Weekly uniform service + $150/yr per employee for steel-toed boots and includes more frequent uniform replacements.	14,898	15,500	602	15,655	155
10-4620.5044	CLEANING/SANITARY SUPPLY	1,176	2,063	2,000	2,020	2,040	2,061	2,081	2,102	2,123	2,144	2,166	2,187	2,209		2,063	2,000	(63)	2,020	20
10-4620.5049	MEDICAL AND LAB	3,164	4,432	4,000	4,040	4,080	4,121	4,162	4,204	4,246	4,289	4,331	4,375	4,418	Cintas First Aid	4,432	4,000	(432)	4,040	40
10-4620.5054	STREET SIGNS	1,763	-	4,000	4,000	4,040	4,080	4,121	4,162	4,204	4,246	4,289	4,331	4,375	Covers island wide street name signs only as needed.	-	4,000	4,000	4,000	-
10-4620.5062	INSURANCE	51,620	55,587	54,039	55,120	56,222	57,347	58,494	59,663	60,857	62,074	63,315	64,582	65,873	Forecast 2% annual increase each year. Includes underground storage tank insurance on (2) fuel tanks.	55,587	54,039	(1,548)	55,120	1,081
10-4620.5063	RENT AND LEASES	11,934	1,167	1,000	1,010	1,020	1,030	1,041	1,051	1,062	1,072	1,083	1,094	1,105	Covers hydrogen and acetylene tanks for welding. Timeclock rental moved to IT account.	1,167	1,000	(167)	1,010	10
10-4620.5064	EMPLOYEE TRAINING	-	-	500	5,500	5,555	5,611	5,667	5,723	5,781	5,838	5,897	5,956	6,015	CDL driver Training course	-	500	500	5,500	5,000
10-4620.5065	PROFESSIONAL SERVICES	3,365	3,705	3,700	3,700	3,737	3,774	3,812	3,850	3,889	3,928	3,967	4,007	4,047	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.	3,705	3,700	(5)	3,700	-
10-4620.5066	TEMPORARY LABOR	227,377	248,194	260,000	262,600	265,226	267,878	270,557	273,263	275,995	278,755	281,543	284,358	287,202	Incls provision for additional services if needed, such as right-of-way maintenance, office help, Front Beach parking lot and compactor cleanup. Hourly rate $22.68/hr. ($35.63 CLD driver)	248,194	260,000	11,806	262,600	2,600
10-4620.5067	CONTRACTED SERVICES	1,463	1,112	1,500	1,515	1,530	1,545	1,561	1,577	1,592	1,608	1,624	1,641	1,657	Covers annual shred day service	1,112	1,500	388	1,515	15
10-4620.5079	MISC. & CONTINGENCY EXP	1,089	1,491	1,000	1,010	1,020	1,030	1,041	1,051	1,062	1,072	1,083	1,094	1,105		1,491	1,000	(491)	1,010	10
10-4620.5089	GARBAGE CART PROCUREMENT	16,310	95,619	75,000	100,050	-	-	-	-	-	-	-	-	-	Includes second phase of new carts for residents as part of side loader transition. New carts are sold for $75	95,619	75,000	(20,619)	100,050	25,050
	Audit Reconciliation	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Public Works	*1,780,188*	*1,952,123*	*2,032,744*	*2,173,493*	*2,145,531*	*2,220,891*	*2,299,684*	*2,382,076*	*2,468,244*	*2,558,374*	*2,652,659*	*2,751,303*	*2,854,521*		1,952,123	2,032,744	80,621	2,173,493	140,749
	Total - Public Works	1,780,188	1,952,123	2,032,744	2,173,493	2,145,531	2,220,891	2,299,684	2,382,076	2,468,244	2,558,374	2,652,659	2,751,303	2,854,521		1,952,123	2,032,744	80,621	2,173,493	140,749
	Recreation																	-		-

City of Isle of Palms, SC
FY27 Budget Planning Model
Scenario 1
General Fund

	Actual 2024	Actual 2025	Forecast 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032	Projected 2033	Projected 2034	Projected 2035	Projected 2036		Actual 2025	Forecast 2026	Increase/Decrease From Actual 2025	Projected 2027	Increase/Decrease From Forecast 2026
														Includes Evergreen Compensation Study and 2.8 % for COLA and 3% for merit. Long term forecasts include an annual 5% increase, maybe adjusted by future wage studies.					
10-4810.5001 SALARIES & WAGES	405,685	421,698	448,303	495,366	520,135	546,141	573,448	602,121	632,227	663,838	697,030	731,882	768,476		421,698	448,303	26,605	495,366	47,063
10-4810.5002 OVERTIME WAGES	1,633	2,180	2,714	2,996	3,145	3,303	3,468	3,641	3,823	4,015	4,215	4,426	4,647	Forecast increase is 2.5% per year	2,180	2,714	534	2,996	282
														Instructor pay = 70% of revenues generated from participant fees, so this line item is tied to participation.					
10-4810.5003 PART-TIME WAGES	227,245	255,199	267,800	275,555	289,333	303,799	318,989	334,939	351,686	369,270	387,734	407,120	427,476		255,199	267,800	12,601	275,555	7,755
10-4810.5004 FICA EXPENSE	48,012	51,335	54,989	59,205	62,165	65,273	68,537	71,964	75,562	79,340	83,307	87,472	91,846	FICA rate is 7.65%	51,335	54,989	3,654	59,205	4,216
10-4810.5005 RETIREMENT EXPENSE	71,890	75,127	85,034	93,821	98,512	103,438	108,610	114,040	119,742	125,729	132,016	138,616	145,547	SCRS employer contribution rates are 18.56%	75,127	85,034	9,907	93,821	8,787
														Current PEBA rates & dependent elections plus 5% increase on 1/1/27. City of IOP specific experience modifier load factor is 5.7%.					
10-4810.5006 GROUP HEALTH INSURANCE	66,701	71,473	82,282	83,078	87,231	91,593	96,173	100,981	106,030	111,332	116,898	122,743	128,881		71,473	82,282	10,809	83,078	796
														Based on current SCMIT rates (including an experience modifier)					
10-4810.5007 WORKERS COMPENSATION	20,210	24,506	23,097	21,932	23,028	24,180	25,389	26,658	27,991	29,390	30,860	32,403	34,023	and forecasted salaries.	24,506	23,097	(1,409)	21,932	(1,165)
10-4820.5010 PRINT AND OFFICE SUPPLIES	11,954	10,575	11,000	13,090	13,221	13,353	13,487	13,622	13,758	13,895	14,034	14,175	14,316	Paper, ink, toner and basic office supplies.	10,575	11,000	425	13,090	2,090
10-4820.5014 MEMBERSHIP AND DUES	1,581	976	1,600	1,616	1,632	1,648	1,665	1,682	1,698	1,715	1,733	1,750	1,767		976	1,600	624	1,616	16
10-4820.5015 MEETINGS AND SEMINARS	1,996	2,440	3,500	3,535	3,570	3,606	3,642	3,679	3,715	3,752	3,790	3,828	3,866	Increased based on more staff attending conferences and CE	2,440	3,500	1,060	3,535	35
														Budget based on recent 12 months usage and an estimated $3.00/gallon cost for marine-grade unleaded and $3.70 gallon cost					
10-4820.5016 VEHICLE, FUEL & OIL	3,983	3,304	3,500	3,570	3,606	3,642	3,678	3,715	3,752	3,790	3,828	3,866	3,904	for diesel fuel per Southeastern Fuel.	3,304	3,500	196	3,570	70
10-4820.5017 VEHICLE MAINTENANCE	2,672	911	2,000	2,020	2,040	2,061	2,081	2,102	2,123	2,144	2,166	2,187	2,209	Three vehicles, general maintenance	911	2,000	1,089	2,020	20
														Increased based on actual (Dominion Energy rate increase estimated at 13%)					
10-4820.5020 ELECTRIC AND GAS	35,135	34,421	36,000	40,680	41,087	41,498	41,913	42,332	42,755	43,183	43,614	44,051	44,491		34,421	36,000	1,579	40,680	4,680
10-4820.5021 TELEPHONE/CABLE	10,393	9,990	11,000	11,110	11,221	11,333	11,447	11,561	11,677	11,793	11,911	12,031	12,151		9,990	11,000	1,010	11,110	110
10-4820.5022 WATER AND SEWER	4,532	6,045	6,000	6,060	6,121	6,182	6,244	6,306	6,369	6,433	6,497	6,562	6,628		6,045	6,000	(45)	6,060	60
														Incls Rec Dept timekeeping (3k), hardware replacements (6k), and misc provision (.5k).					
10-4820.5024 IT EQUP, SOFTWARE & SVCS	3,496	5,878	9,500	9,500	9,595	9,691	9,788	9,886	9,985	10,084	10,185	10,287	10,390		5,878	9,500	3,622	9,500	-
														Provision for small (<$5k) equipment as needed - does not include computer hardware that is now budgeted in new IT Equip, Software & Svcs account					
NON-CAPITAL TOOLS & 10-4820.5025 EQUIPMENT	2,731	1,983	2,000	2,000	2,020	2,040	2,061	2,081	2,102	2,123	2,144	2,166	2,187		1,983	2,000	17	2,000	-
														Includes daily maintenance and turf and field supplies/equipment and including fire system monitoring.					
10-4820.5026 MAINT & SERVICE CONTRACTS	43,422	36,336	48,000	48,000	48,480	48,965	49,454	49,949	50,448	50,953	51,462	51,977	52,497		36,336	48,000	11,664	48,000	-
10-4820.5027 MACHINE/EQUIPMENT REPAIR	2,465	2,500	2,500	2,525	2,550	2,576	2,602	2,628	2,654	2,680	2,707	2,734	2,762		2,500	2,500	-	2,525	25
10-4820.5041 UNIFORMS	2,581	912	1,950	1,970	1,989	2,009	2,029	2,049	2,070	2,091	2,112	2,133	2,154		912	1,950	1,038	1,970	20
10-4820.5044 CLEANING/SANITARY SUPPLY	8,000	7,995	8,000	8,080	8,161	8,242	8,325	8,408	8,492	8,577	8,663	8,749	8,837		7,995	8,000	5	8,080	80
10-4820.5049 MEDICAL AND LAB	608	330	750	758	765	773	780	788	796	804	812	820	828	First Aid supplies	330	750	420	758	8
10-4820.5062 INSURANCE	69,596	79,380	93,000	93,930	95,809	97,725	99,679	101,673	103,706	105,780	107,896	110,054	112,255	Forecast 2% annual increase each year	79,380	93,000	13,620	93,930	930
10-4820.5063 RENT AND LEASES	1,447	2,201	2,850	2,850	2,879	2,907	2,936	2,966	2,995	3,025	3,056	3,086	3,117	Includes color copier rental and year round portable toilets.	2,201	2,850	649	2,850	-
10-4820.5064 EMPLOYEE TRAINING	2,436	2,447	2,500	2,500	2,525	2,550	2,576	2,602	2,628	2,654	2,680	2,707	2,734		2,447	2,500	53	2,500	-
10-4820.5065 PROFESSIONAL SERVICES	120	-	120	121	122	124	125	126	127	129	130	131	133	Annual backflow tests	-	120	120	121	1
10-4820.5066 TEMPORARY LABOR	-	-	-	2,000	2,020	2,040	2,061	2,081	2,102	2,123	2,144	2,166	2,187	Added budget to address temporary staffing needs	-	-	-	2,000	2,000
10-4820.5079 MISC. & CONTINGENCY EXP	2,651	864	3,000	3,030	3,060	3,091	3,122	3,153	3,185	3,216	3,249	3,281	3,314		864	3,000	2,136	3,030	30
10-4830.5088 5 & UNDER GROUPS	663	939	1,000	1,010	1,020	1,030	1,041	1,051	1,062	1,072	1,083	1,094	1,105	Under 5 activities including additional toddlers programming.	939	1,000	61	1,010	10
10-4830.5091 PROGRAMS	5,019	6,961	10,500	8,085	8,166	8,248	8,330	8,413	8,497	8,582	8,668	8,755	8,842	Supplies for all youth and adult programming	6,961	10,500	3,539	8,085	(2,415)
10-4830.5092 SPECIAL ACTIVITIES/EVENTS	19,037	19,076	24,500	24,745	24,992	25,242	25,495	25,750	26,007	26,267	26,530	26,795	27,063	Includes Doggie Day, Halloween, Ghostly Tide Tales	19,076	24,500	5,424	24,745	245
10-4830.5093 SUMMER CAMPS	12,688	12,102	15,500	15,500	15,655	15,812	15,970	16,129	16,291	16,454	16,618	16,784	16,952		12,102	15,500	3,398	15,500	-
10-4830.5095 THEME ACTIVITIES	3,456	4,997	6,000	6,060	6,000	6,060	6,121	6,182	6,244	6,306	6,369	6,433	6,497	Includes Farmers Market and community offerings.	4,997	6,000	1,003	6,060	60
10-4830.5097 ADULT SPORTS	11,010	9,806	16,000	16,160	16,322	16,485	16,650	16,816	16,984	17,154	17,326	17,499	17,674	Official/umpires' rates and cost athletic equipment	9,806	16,000	6,194	16,160	160
10-4830.5098 YOUTH SPORTS	27,837	25,167	38,000	38,380	38,764	39,151	39,543	39,938	40,338	40,741	41,149	41,560	41,976	Official/umpires' rates and cost athletic equipment	25,167	38,000	12,833	38,380	380
10-4830.5099 KEENAGERS	3,806	3,274	4,500	4,545	4,500	4,545	4,590	4,636	4,683	4,730	4,777	4,825	4,873	Keenagers programming	3,274	4,500	1,226	4,545	45
10-4820.5085 CAPITAL OUTLAY	-	9,250	-	-	-	-	-	-	-	-	-	-	-		9,250	-	(9,250)	-	-
Audit Reconciliation	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Total - Recreation	*1,136,688*	*1,202,578*	*1,328,989*	*1,405,381*	*1,461,441*	*1,520,355*	*1,582,045*	*1,646,647*	*1,714,304*	*1,785,167*	*1,859,393*	*1,937,148*	*2,018,606*						
Total - Recreation	1,136,691	1,202,578	1,328,989	1,405,381	1,461,441	1,520,355	1,582,045	1,646,647	1,714,304	1,785,167	1,859,393	1,937,148	2,018,606		1,202,578	1,328,989	126,411	1,405,381	76,392
Non-Departmental																			
10-5710.5002 Salaries - Over-time	3,834	5,589	2,500	2,500	2,625	2,756	2,894	3,039	3,191	3,350	3,518	3,694	3,878		5,589	2,500	(3,089)	2,500	-
														Increased PT hourly rate. All BSOs wages and fringes are covered with transfers in from Tourism Funds. Added addl BSO to cover					
10-5710.5003 Salaries - Part-time	90,764	60,108	49,600	77,680	81,564	85,642	89,924	94,421	99,142	104,099	109,304	114,769	120,507	county park.	60,108	49,600	(10,508)	77,680	28,080
10-5710.5004 FICA EXPENSE	7,237	5,026	3,986	6,134	6,440	6,762	7,101	7,456	7,828	8,220	8,631	9,062	9,515	FICA rate is 7.65%	5,026	3,986	(1,040)	6,134	2,148
10-5710.5006 Retirement	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
														Based on current SCMIT rates (including an experience modifier) and forecasted salaries. The premium rate for BSOs was changed					
10-5710.5007 Workers Compensation	3,338	2,018	3,941	6,100	6,405	6,725	7,061	7,414	7,785	8,174	8,583	9,012	9,463	by SCMIT from the police rate to a lower rate.	2,018	3,941	1,923	6,100	2,159
Total - Parking Meters	*105,173*	*72,741*	*60,027*	*92,414*	*97,034*	*101,886*	*106,980*	*112,329*	*117,946*	*123,843*	*130,035*	*136,537*	*143,364*		72,741	60,027	(12,714)	92,414	32,387
Total - Non-Departmental	105,173	72,741	60,027	92,414	97,034	101,886	106,980	112,329	117,946	123,843	130,035	136,537	143,364		72,741	60,027	(12,714)	92,414	32,387
Capital Outlay																	-		-
Cash Funded (Dashboard)	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Cash Funded (CIP)	158,662	50,422	-	-	-	-	-	-	-	-	-	-	-		50,422	-	(50,422)	-	-
Total - Capital Outlay	*158,662*	*50,422*	-	-	-	-	-	-	-	-	-	-	-		50,422	-	(50,422)	-	-
Total - Capital Outlay	158,662	50,422	-	-	-	-	-	-	-	-	-	-	-		50,422	-	(50,422)	-	-
Proposed Operating Expenses															-	-	-	-	-
Recurring Annually	-	-		-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Structured	-	-		-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Total - Proposed Operating Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Debt service (existing):															-	-	-	-	-
														100% Debt service on Public Safety Building GO bond ($450K) and $3.5M Drainage Phase 3 GO Bond ($226K). PSB bond matures 3/1/28. Includes VC3 and Citibot SBITA principal as defined in GASB 96.					
10-4120.5009 Principal	714,932	725,544	772,828	708,950	709,675	255,363	253,756	260,462	267,462	274,784	282,458	271,781	14,585		725,544	772,828	47,284	708,950	(63,878)
														100% Debt service on Public Safety Building GO bond ($37.3K) and $3.5M Drainage Phase 3 GO Bond ($37.3) PSB bond matures					
10-4120.5011 Interest	151,625	141,985	117,820	95,314	69,979	44,876	39,203	33,762	28,019	21,950	15,527	8,720	3,170	3/1/28. Includes VC3 SBITA interest.	141,985	117,820	(24,165)	95,314	(22,506)
Total - Debt service (existing):	866,557	867,529	890,648	804,263	779,654	300,238	292,959	294,224	295,481	296,734	297,986	280,501	17,755		867,529	890,648	23,119	804,263	(86,385)
Debt service (proposed):															-	-	-	-	-
Principal repayments	-	-	-	205,825	338,068	352,436	367,414	383,030	399,308	539,774	850,870	887,032	924,731	Fire ladder truck $2.5m at .93 millage	-	-	-	205,825	205,825
Interest	-	-	-	106,250	161,252	146,885	131,906	116,291	100,012	146,792	272,601	236,439	198,740	Fire ladder truck $2.5m at .93 millage	-	-	-	106,250	106,250
Total - Debt service (proposed):	-	-	-	312,075	499,320	499,320	499,320	499,320	499,320	686,566	1,123,471	1,123,471	1,123,471		-	-	-	312,075	312,075
Total expenditures	14,655,452	15,643,564	16,860,286	18,873,858	19,698,500	19,910,012	20,755,704	21,538,721	22,466,319	23,513,068	24,963,737	25,893,657	26,738,338		15,643,565	16,860,286	1,216,722	18,873,858	2,013,573
Actual growth	4.02%	6.74%	7.78%	11.94%	4.37%	1.07%	4.25%	3.77%	4.31%	4.66%	6.17%	3.73%	3.26%		n/a	7.78%	n/a	11.94%	n/a

City of Isle of Palms, SC

FY27 Budget Planning Model
Scenario 1
General Fund

		Actual 2024	Actual 2025	Forecast 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032	Projected 2033	Projected 2034	Projected 2035	Projected 2036		Actual 2025	Forecast 2026	Increase/Decrease From Actual 2025	Projected 2027	Increase/Decrease From Forecast 2026
	Revenues over (under) expenditures	991,196	1,042,635	237,614	110,045	389,309	104,071	(371,817)	(808,908)	(1,378,316)	(1,857,008)	(2,450,961)	(2,983,440)	(4,108,645)		1,042,632	237,614	(805,020)	91,932	(145,685)
																		-		
	Other Financing Sources (Uses):																	-		
	Insurance Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
10-3860.4530	Proceeds from Issuance of Debt	147,122	45,443	58,677	98,184	99,926	100,925	101,934	102,954	103,983	105,023	106,073	107,134	108,205	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.	45,443	58,677	13,234	98,184	39,507
10-3500.4504	Sale of Capital Assets	80,916	46,690	10,752	165,752	11,603	11,603	11,603	11,603	11,603	11,603	11,603	11,603	11,603	Gov Deal sales of replacing vehicles	46,690	10,752	(35,938)	165,752	155,000
	Transfers in	-																-		
10-3900.4901	Transfers in	1,488,628	2,440,354	-	-	-	-	-	-	-	-	-	-	-	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)	2,440,354	-	(2,440,354)	-	-
	From Capital Projects Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From Municipal Accommodations Fee Fund	-	-	904,821	780,318	1,105,318	1,138,478	1,138,478	1,138,478	2,346,944	2,646,944	3,238,000	3,995,000	3,800,000	Transfer for PD $142k, fire $ 469k, PW $261.4	-	904,821	904,821	780,318	(124,503)
	From State Accommodations Tax Fund	-	-	1,157,917	632,577	882,532	916,562	916,711	916,208	1,266,568	1,566,275	1,704,535	1,850,219	2,300,000	Transfer for PD $122.4k, fire $ 257.8k, general $34k, PW $34k, building $87.3k, Rec $3k	-	1,157,917	1,157,917	632,577	(525,340)
	From Hospitality Tax Fund	-	-	600,321	462,195	508,414	523,667	539,377	555,558	572,225	600,836	500,000	550,000	575,000	Transfer for PD $269.8k, fire $93.2k, PW 99.7k	-	600,321	600,321	462,195	(138,126)
	From Beach Preservation Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From Marina Enterprise Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From Victim Assistance Fund	-	-	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	Transfer for PD victim's advocate	-	3,000	3,000	3,000	-
	From Recreation Building Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Transfers in	1,488,628	2,440,354	2,666,059	1,878,091	2,499,265	2,581,707	2,597,566	2,613,244	4,188,737	4,817,055	5,445,535	6,398,219	6,678,000		2,440,354	2,666,059	225,705	1,878,091	(787,968)
	Transfers out															-	-	-	-	-
10-3900.5901	Transfers out	(73,683)	-	-	-	-	-	-	-	-	-	-	-	-	Transfers Out to Capital Projects Fund. (Will adjust as needed to cover GF expenses)	-	-	-	-	-
	To Capital Projects Fund	(2,116,341)	(3,224,795)	(2,069,887)	(1,452,071)	(2,700,102)	(2,748,305)	(2,189,286)	(1,568,892)	(2,676,007)	(2,826,672)	(2,712,250)	(3,183,515)	(2,514,163)		(3,224,795)	(2,069,887)	1,154,908	(1,452,071)	617,816
	To General Fund Assigned Fund Balance				-															
0.0%	To Municipal Accommodations Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To State Accommodations Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Hospitality Tax Fund	(258,921)	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	To Beach Preservation Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Marina Enterprise Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Victim Assistance Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Recreation Building Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Transfers out	(2,448,944)	(3,224,795)	(2,069,887)	(1,452,071)	(2,700,102)	(2,748,305)	(2,189,286)	(1,568,892)	(2,676,007)	(2,826,672)	(2,712,250)	(3,183,515)	(2,514,163)		(3,224,795)	(2,069,887)	1,154,908	(1,452,071)	617,816
	Total other financing sources (uses)	(732,277)	(692,308)	665,601	689,955	(89,309)	(54,071)	521,817	1,158,908	1,628,316	2,107,008	2,850,961	3,333,440	4,283,645		(692,308)	665,601	1,357,909	689,955	24,354
	Additions to Reserved FB 30%				800,000	300,000	50,000	150,000	350,000	250,000	250,000	400,000	350,000	175,000						
	Net change in fund balances	258,919	350,327	903,215	-	-	-	(0)	-	0	-	0	-	-		350,324	903,215	552,888	781,888	(121,331)
	Fund Balances:																			
	Nonspendable																			
	Inventory	198,227	28,501	28,501	28,501	28,501	28,501	28,501	28,501	28,501	28,501	28,501	28,501	28,501		28,501	28,501	-	28,501	-
	Total - Nonspendable	198,227	28,501	28,501	28,501	28,501	28,501	28,501	28,501	28,501	28,501	28,501	28,501	28,501		28,501	28,501	-	28,501	-
	Restricted																			
	Debt Service	650,490	838,851	838,851	838,851	838,851	838,851	838,851	838,851	838,851	838,851	838,851	838,851	838,851		838,851	838,851	-	838,851	-
	Beautification	235,605	253,567	253,567	253,567	253,567	253,567	253,567	253,567	253,567	253,567	253,567	253,567	253,567		253,567	253,567	-	253,567	-
	Total - Restricted	886,095	1,092,418	1,092,418	1,092,418	1,092,418	1,092,418	1,092,418	1,092,418	1,092,418	1,092,418	1,092,418	1,092,418	1,092,418		1,092,418	1,092,418	-	1,092,418	-
	Committed																			
	Capital Projects	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Committed	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Assigned																			
	Assigned	-	-		-	-		-	-	-	-	-	-	-		-	-	-	-	-
	Total - Assigned	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Unassigned																			
	Unassigned fund balance	3,727,518	4,041,247	4,944,462	5,744,462	6,044,462	6,094,462	6,244,462	6,594,462	6,844,462	7,094,462	7,494,462	7,844,462	8,019,462		4,041,247	4,944,462	903,215	5,744,462	800,000
	Total - Unassigned	3,727,518	4,041,247	4,944,462	5,744,462	6,044,462	6,094,462	6,244,462	6,594,462	6,844,462	7,094,462	7,494,462	7,844,462	8,019,462		4,041,247	4,944,462	903,215	5,744,462	800,000
	Total Fund Balance	4,811,839	5,162,166	6,065,381	6,865,381	7,165,381	7,215,381	7,365,381	7,715,381	7,965,381	8,215,381	8,615,381	8,965,381	9,140,381		5,162,166	6,065,381	903,215	6,865,381	800,000
	Total Fund Balance - % of Revenues	28.1%	27.0%	30.7%	32.9%	31.72%	31.93%	32.05%	33.05%	31.51%	31.03%	30.82%	30.59%	31.19%		27.0%	30.7%	3.7%	32.9%	2.2%
	Unassigned Fund Balance - % of Revenues	23.8%	24.2%	28.9%	30.3%	30.09%	30.45%	30.63%	31.81%	32.46%	32.76%	33.29%	34.24%	35.44%		24.2%	28.9%	4.7%	30.3%	1.4%
	Unassigned Fund Balance - % of Expenditures	25.4%	25.8%	29.3%	30.4%	30.68%	30.61%	30.09%	30.62%	30.47%	30.17%	30.02%	30.29%	29.99%		25.8%	29.3%	3.5%	30.4%	1.1%
																				-
	Net Earnings	258,919	350,327	903,215	-	-	-	(0)	-	0	-	0	-	-		350,324	903,215	552,891	781,888	(121,331)
	Unassigned FB Requirement	4,396,636	4,693,069	5,058,086	5,662,157	5,909,550	5,973,003	6,226,711	6,461,616	6,739,896	7,053,920	7,489,121	7,768,097	8,021,501		4,693,070	5,058,086	365,016	5,662,157	604,072

City of Isle of Palms, SC
FY27 Budget Planning Model
Scenario 1
Capital Projects Fund

	Actual 2024	Actual 2025	Forecast 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032	Projected 2033	Projected 2034	Projected 2035	Projected 2036		Actual 2025	Forecast 2026	Increase/Decrease From Actual 2025	Projected 2027	Increase/Decrease From Forecast 2026
Revenues:																			
20-3450.4111 GRANT INCOME	141,064	1,853,814	3,860,711	3,200,529	2,000,011	2,000,011	-	-	-	-	-	-	-	Budget assumes $1M stormwater grant to be used for waterway blvd and $2m estimated from SCPRT or Federal grant requested and $200k from NPDES.	1,853,814	3,860,711	2,006,897	3,200,529	(660,182)
20-3500.4505 INTEREST INCOME	725,794	712,712	615,000	486,364	502,376	536,023	563,721	575,411	600,474	648,099	696,952	752,026	820,094	Interest income based on 3% annual rate of LGIP investment balance.	712,712	615,000	(97,712)	486,364	(128,636)
20-3500.4501 MISCELLANEOUS REVENUE	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Proposed Operating Revenue																			
Recurring Annually	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Structured	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Total - Proposed Operating Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Total revenues	866,858	2,566,526	4,475,711	3,686,894	2,502,387	2,536,034	563,721	575,411	600,474	648,099	696,952	752,026	820,094		2,566,526	4,475,711	1,909,185	3,686,894	(788,817)
Actual growth	83.79%	196.07%	74.39%	-17.62%	-32.13%	1.34%	-77.77%	2.07%	4.36%	7.93%	7.54%	7.90%	9.05%		196.07%	74.39%	n/a	-17.62%	-117.62%
Expenditures:																			
20-0000.0000 Audit	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
20-4140.5024 IT EQUP, SOFTWARE & SVCS	438	1,339	-	-	-	-	-	-	-	-	-	-	-		1,339	-	(1,339)	-	-
20-4140.5025 NON-CAPITAL TOOLS & EQUIPMENT	-	-	2,000	3,000	3,030	3,060	3,091	3,122	3,153	3,185	3,216	3,249	3,281	Provision for City Hall and Council Chamber furniture as needed.	-	2,000	2,000	3,000	1,000
20-4140.5026 MAINT & SERVICE CONTRACTS	-	3,277	125,000	30,000	30,300	30,603	30,909	31,218	31,530	31,846	32,164	32,486	32,811	Building maintenance contingency to proactively address issues as needed. 2% of City Hall building insured value. Split 50/50 Gen Govt/Building	3,277	125,000	121,723	30,000	(95,000)
20-4140.5065 PROFESSIONAL SERVICES	97,546	460,125	-	-	-	-	-	-	-	-	-	-	-		460,125	-	(460,125)	-	-
Total - General Government	*97,984*	*464,741*	*127,000*	*33,000*	*33,330*	*33,663*	*34,000*	*34,340*	*34,683*	*35,030*	*35,380*	*35,734*	*36,092*		464,741	127,000	(337,741)	33,000	(94,000)
20-0000.0000 Audit	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
20-4440.5025 'NON-CAPITAL TOOLS & EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
20-4440.5026 MAINT & SERVICE CONTRACTS	14,389	24,697	67,000	93,800	94,738	95,685	96,642	97,609	98,585	99,571	100,566	101,572	102,588	Building maintenance contingency to proactively address issues as needed. Equals 1.5% of PSB insured value. PSB costs are split 50% with Fire Department	24,697	67,000	42,303	93,800	26,800
20-4440.5084 CONSTRUCTION IN PROGRESS	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
20-4540.5025 NON-CAPITAL TOOLS & EQUIPMENT	(151)	121,181	-	-	-	25,000	-	-	-	-	26,250	-	-	Body Armor for Firefighters as needed, useful life of 5 years. $25k FY2029	121,181	-	(121,181)	-	-
20-4540.5026 MAINT & SERVICE CONTRACTS	42,616	-	158,160	197,700	199,677	201,674	203,691	205,727	207,785	209,863	211,961	214,081	216,222	Includes provision for facility maintenance at PSB and Station #2. Equals 1.5% of insured building values.	-	158,160	158,160	197,700	39,540
20-4540.5063 RENT AND LEASES	-	-	-	-	-	-	-	-	-	-	-	-	-	Rental of construction/office trailer for use during renovation.	-	-	-	-	-
20-4540.5065 PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
20-4540.5084 CONSTRUCTION IN PROGRESS	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Total - Public Safety	*56,854*	*145,878*	*225,160*	*291,500*	*294,415*	*322,359*	*300,333*	*303,336*	*306,369*	*309,433*	*338,777*	*315,653*	*318,809*		145,878	225,160	79,282	291,500	66,340
20-0000.0000 Audit	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
20-4640.5025 NON-CAPITAL TOOLS & EQUIPMENT	8,863	39,554	-	-	-	-	-	-	-	-	-	-	-		39,554	-	(39,554)	-	-
20-4640.5026 MAINT & SERVICE CONTRACTS	13,929	13,834	17,000	23,630	23,866	24,105	24,346	24,589	24,835	25,084	25,335	25,588	25,844	Provision for facilities maintenance = 2% of insured building value including wash station.	13,834	17,000	3,166	23,630	6,630
20-4640.5063 RENT AND LEASES	5,692	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
20-4640.5065 PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Total - Public Works	*28,484*	*53,388*	*17,000*	*23,630*	*23,866*	*24,105*	*24,346*	*24,589*	*24,835*	*25,084*	*25,335*	*25,588*	*25,844*		53,388	17,000	(36,388)	23,630	6,630
20-0000.0000 Audit	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
20-4740.5025 NON-CAPITAL TOOLS & EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
20-4740.5026 MAINT & SERVICE CONTRACTS	2,618	11,636	125,000	30,000	30,300	30,603	30,909	31,218	31,530	31,846	32,164	32,486	32,811	Building maintenance contingency to proactively address issues as needed - 2% of City Hall building insured value. Split 50/50 Gen Govt/Building.	11,636	125,000	113,364	30,000	(95,000)
Total - Building	*2,618*	*11,636*	*125,000*	*30,000*	*30,300*	*30,603*	*30,909*	*31,218*	*31,530*	*31,846*	*32,164*	*32,486*	*32,811*		11,636	125,000	113,364	30,000	(95,000)
20-0000.0000 Audit	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
20-4840.5024 IT EQUP, SOFTWARE & SVCS	-	-	2,000	2,000	2,020	2,040	2,061	2,081	2,102	2,123	2,144	2,166	2,187	Net Cert Pro Cameras	-	2,000	2,000	2,000	-
20-4840.5025 NON-CAPITAL TOOLS & EQUIPMENT	-	7,500	7,500	7,575	7,651	7,727	7,805	7,883	7,961	8,041	8,121	8,203	8,285	Provision for Fitness Room equipment	7,500	7,500	-	7,575	75
20-4840.5026 MAINT & SERVICE CONTRACTS	27,719	107,434	96,000	117,840	119,018	120,209	121,411	122,625	123,851	125,090	126,340	127,604	128,880	Provision for facilities maintenance 1% of insured building value. A lesser maintenance % used for Rec Dept as this Dept has full-time maintenance staff.	107,434	96,000	(11,434)	117,840	21,840
Total - Recreation	*27,719*	*114,934*	*105,500*	*127,415*	*128,689*	*129,976*	*131,276*	*132,589*	*133,914*	*135,254*	*136,606*	*137,972*	*139,352*		114,934	105,500	(9,434)	127,415	21,915
20-0000.0000 Audit	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
20-6820.5020 ELECTRIC AND GAS	-	-	700	791	799	807	815	823	831	840	848	857	865	Public Dock (Dominion Energy rate increase estimated at 13%)	-	700	700	791	91
20-6820.5026 MAINT & SERVICE CONTRACTS	-	4,600	5,000	5,050	5,101	5,152	5,203	5,255	5,308	5,361	5,414	5,468	5,523	Public Dock Maintenance	4,600	5,000	400	5,050	50
20-6820.5062 INSURANCE	-	39,841	63,000	64,260	65,545	66,856	68,193	69,557	70,948	72,367	73,815	75,291	76,797	Budget includes 29% of ($221k) insurance for public dock.	39,841	63,000	23,159	64,260	1,260
Total - Marina Public Dock	-	*44,441*	*68,700*	*70,101*	*71,445*	*72,815*	*74,211*	*75,635*	*77,087*	*78,568*	*80,077*	*81,616*	*83,185*		44,441	68,700	24,259	70,101	1,401
20-4140.5085 Capital Outlay	2,074,597	2,948,139		-	-	-	-	-	-	-	-	-	-				-	-	-
Cash Funded (Dashboard)	-	-		-	-	-	-	-	-	-	-	-	-				-	-	-
Cash Funded (CIP)	-	-	4,365,878	4,561,500	2,938,500	2,875,500	878,500	830,500	483,715	620,715	493,465	646,715	151,715	Metal doors $40k, elevator $70k, Upgrade AV Council Chambers $60k, PD- SUV $64k, truck $67k, high water equipment $30k, drone $40.5k, PW- small drainage $100k, other drainage $250k, design & permit Myrtle $100k, 38th and 41st drainage $2M, Waterway Blvd $1.625k, BD-truck $45k, RD- upgrade IT $60k, FB-art $10K	-	4,365,878	4,365,878	4,561,500	195,622
Total - Capital Outlay	2,074,597	2,948,139	4,365,878	4,561,500	2,938,500	2,875,500	878,500	830,500	483,715	620,715	493,465	646,715	151,715		2,948,139	4,365,878	1,417,739	4,561,500	195,622
20-4140.5085 CAPITAL OUTLAY	2,074,597	2,948,139	4,365,878	4,561,500	2,938,500	2,875,500	878,500	830,500	483,715	620,715	493,465	646,715	151,715	Metal doors $40k, elevator $70k, Upgrade AV Council Chambers $60k, PD- SUV $64k, truck $67k, high water equipment $30k, drone $40.5k, PW- small drainage $100k, other drainage $250k, design & permit Myrtle $100k, 38th and 41st drainage $2M, Waterway Blvd $1.625k, BD-truck $45k, RD- upgrade IT $60k, FB-art $10K	2,948,139	4,365,878	1,417,739	4,561,500	195,622
Proposed Operating Expenses																	-		-
Recurring Annually	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Structured	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Total - Proposed Operating Expenses	-	-	-	-		-	-	-	-	-	-	-	-		-	-	-	-	-
Debt service (existing):					-												-		-
Principal	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Total - Debt service (existing):	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Debt service (proposed):																	-		-
Principal repayments	-	-	-	-	430,260	448,546	467,609	487,482	508,200	529,799	552,315	575,789	-	Sand Retention Methods $4m (Groins) FY28 debt service 1.78	-	-	-	-	-
Interest	-	-	-	-	170,000	151,714	132,651	112,777	92,059	70,461	47,944	24,471	-	Sand Retention Methods $4m (Groins) FY28 debt service 1.78	-	-	-	-	-
Total - Debt service (proposed):	-	-	-	-	600,260	600,260	600,260	600,260	600,260	600,260	600,260	600,260	-		-	-	-	-	-
Total expenditures	2,288,256	3,783,157	5,034,238	5,137,146	4,120,805	4,089,281	2,073,834	2,032,467	1,692,395	1,836,188	1,742,064	1,876,023	787,807		835,018	5,034,238	4,199,220	5,137,146	102,908
Actual growth	47.13%	65.33%	33.07%	2.04%	-19.78%	-0.76%	-49.29%	-1.99%	-16.73%	8.50%	-5.13%	7.69%	-58.01%		n/a	n/a	n/a	5	#VALUE!
Revenues over (under) expenditures	(1,421,398)	(1,216,631)	(558,527)	(1,450,252)	(1,618,417)	(1,553,247)	(1,510,114)	(1,457,056)	(1,091,921)	(1,188,089)	(1,045,112)	(1,123,997)	32,287		1,731,508	(558,527)	(2,290,035)	(1,450,252)	(891,725)
Other Financing Sources (Uses):																			
20-3500.4504 Sale of Capital Assets	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-

City of Isle of Palms, SC
FY27 Budget Planning Model
Scenario 1
Capital Projects Fund

		Actual 2024	Actual 2025	Forecast 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032	Projected 2033	Projected 2034	Projected 2035	Projected 2036		Actual 2025	Forecast 2026	Increase/Decrease From Actual 2025	Projected 2027	Increase/Decrease From Forecast 2026
20-3500.4512	Debt / Lease Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
20-3900.4901	Transfers in																	-		-
	Transfers in	2,116,340	2,524,143	-	-	-	-	-	-	-	-	-	-	-		2,524,143	-	(2,524,143)	-	-
	From General Fund	-	-	2,069,887	1,452,071	2,700,102	2,748,305	2,189,286	1,568,892	2,676,007	2,826,672	2,712,250	3,183,515	2,514,163	Transfer in from General Fund for current and future capital projects	-	2,069,887	2,069,887	1,452,071	(617,816)
	From Municipal Accommodations Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From State Accommodations Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From Hospitality Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From Beach Preservation Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From Marina Enterprise Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From Victim Assistance Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From Recreation Building Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Transfers in	2,116,340	2,524,143	2,069,887	1,452,071	2,700,102	2,748,305	2,189,286	1,568,892	2,676,007	2,826,672	2,712,250	3,183,515	2,514,163		2,524,143	2,069,887	(454,256)	1,452,071	(617,816)
20-3900.5901	Transfers out																	-		-
	Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To General Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Municipal Accommodations Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To State Accommodations Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Hospitality Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	To Beach Preservation Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Marina Enterprise Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Victim Assistance Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Recreation Building Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total other financing sources (uses)	2,116,340	2,524,143	2,069,887	1,452,071	2,700,102	2,748,305	2,189,286	1,568,892	2,676,007	2,826,672	2,712,250	3,183,515	2,514,163		2,524,143	2,069,887	(454,256)	1,452,071	(617,816)
	Net change in fund balances	694,942	1,307,512	1,511,360	1,819	1,081,685	1,195,058	679,173	111,835	1,584,086	1,638,583	1,667,138	2,059,518	2,546,450		4,255,651	1,511,360	(2,744,291)	1,819	(1,509,541)
	Fund Balances:																			
	Nonspendable																	-		-
	<placeholder>	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Nonspendable	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Restricted															-	-	-	-	-
	<placeholder>	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Restricted	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Assigned															-	-	-	-	-
	Capital Projects	10,427,880	12,217,960	13,729,320	13,731,139	14,812,823	16,007,881	16,687,054	16,798,890	18,382,975	20,021,558	21,688,696	23,748,214	26,294,665		12,217,960	13,729,320	1,511,360	13,731,139	1,819
	Drainage	3,207,658	2,725,090	2,725,090	2,725,090	2,725,090	2,725,090	2,725,090	2,725,090	2,725,090	2,725,090	2,725,090	2,725,090	2,725,090		2,725,090	2,725,090	-	2,725,090	-
	Other	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Assigned	13,635,538	14,943,050	16,454,410	16,456,229	17,537,913	18,732,971	19,412,144	19,523,980	21,108,065	22,746,648	24,413,786	26,473,304	29,019,755		14,943,050	16,454,410	1,511,360	16,456,229	1,819
	Unassigned															-	-	-	-	-
	Unassigned fund balance	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Unassigned	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total Fund Balance	13,635,538	14,943,050	16,454,410	16,456,229	17,537,913	18,732,971	19,412,144	19,523,980	21,108,065	22,746,648	24,413,786	26,473,304	29,019,755		14,943,050	16,454,410	1,511,360	16,456,229	1,819
	Total Fund Balance - % of Revenues	457.1%	293.5%	251.4%	320.2%	337.11%	354.50%	705.13%	910.50%	644.23%	654.62%	716.11%	672.67%	870.35%		293.5%	251.4%	-42.2%	320.2%	68.8%
	Unassigned Fund Balance - % of Revenues	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		0.0%	0.0%	0.0%	0.0%	0.0%
	Unassigned Fund Balance - % of Expenditures	595.9%	395.0%	326.9%	320.3%	425.59%	458.10%	936.05%	960.60%	1247.23%	1238.80%	1401.43%	1411.14%	3683.61%		1789.5%	326.9%	-1462.7%	320.3%	-6.5%
	Net Earnings	694,941	1,307,512	1,511,360	1,819	1,081,685	1,195,058	679,173	111,835	1,584,086	1,638,583	1,667,138	2,059,518	2,546,450		4,255,651	1,511,360	(2,744,291)	1,819	(1,509,541)

City of Isle of Palms, SC

FY27 Budget Planning Model
Scenario 1
Municipal Accommodations Fee Fund

		Actual 2024	Actual 2025	Forecast 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032	Projected 2033	Projected 2034	Projected 2035	Projected 2036		Actual 2025	Forecast 2026	Increase/Decrease From Actual 2025	Projected 2027	Increase/Decrease From Forecast 2026
	Revenues:																			
30-3450.4105	Accommodation Fee Revenue	1,667,828	2,067,091	2,236,085	2,280,807	2,326,423	2,372,951	2,420,410	2,468,819	2,518,195	2,568,559	2,619,930	2,672,329	2,725,775	Budget based on average of last 12 months of actual collections. Long-term forecast assumes 2% annual increase.	2,067,091	2,236,085	168,994	2,280,807	44,722
30-3450.4106	County Accommodations Fee Revenue	670,238	816,000	918,629	946,188	965,112	984,414	1,004,102	1,024,184	1,044,668	1,065,561	1,086,872	1,108,610	1,130,782	Budget based on average of last 12 months of actual collections. Long-term forecast assumes 2% annual increase.	816,000	918,629	102,629	946,188	27,559
30-3500.4505	Interest	165,086	206,256	216,000	221,564	236,803	268,277	305,727	341,953	359,409	361,852	367,180	354,658	257,616	Interest income based on 3% annual rate of LGIP investment balance.	206,256	216,000	9,744	221,564	5,564
	Proposed Operating Revenue																			-
	Recurring Annually	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Structured	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Proposed Operating Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total revenues	2,503,152	3,089,347	3,370,714	3,448,559	3,528,338	3,625,642	3,730,239	3,834,956	3,922,272	3,995,972	4,073,982	4,135,597	4,114,174		3,089,347	3,370,714	281,367	3,448,559	77,845
	Actual growth	-8.09%	23.42%	9.11%	2.31%	2.31%	2.76%	2.88%	2.81%	2.28%	1.88%	1.95%	1.51%	-0.52%		23.42%	n/a	n/a	11.63%	2.31%
	Expenditures:																			
30-4100-0000	Audit	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
30-4120.5020	ELECTRIC AND GAS	407	383	400	452	457	461	466	470	475	480	485	489	494	Lights for City's Welcome Sign (Dominion Energy rate increase estimated at 13%)	383	400	17	452	52
30-4120.5024	IT EQUP, SOFTWARE & SVCS	225	(49,750)	-	-	-	-	-	-	-	-	-	-	-		(49,750)	-	49,750	-	-
30-4120.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
30-4120.5026	MAINT & SERVICE CONTRACTS	34,048	47,327	75,000	75,750	76,508	77,273	78,045	78,826	79,614	80,410	81,214	82,026	82,847	Provision for annual trimming of all roadside palm trees between Breach Inlet and 57th Ave + 19 Palm at Rec Dept ($34k) and refinish approx. 7 street print crosswalks ($42k)	47,327	75,000	27,673	75,750	750
30-4120.5054	STREET SIGNS	12,459	18,428	17,000	17,170	17,342	17,515	17,690	17,867	18,046	18,226	18,409	18,593	18,779	Parking management outsourced. Replacement signs as needed (resident parking only, parallel parking only, beach parking). Includes funds to add/repl new beach path signs.	18,428	17,000	(1,428)	17,170	170
30-4120.5065	PROFESSIONAL SERVICES	719	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
30-4120.5079	MISC. & CONTINGENCY EXP	31,714	44,570	40,000	40,400	40,804	41,212	41,624	42,040	42,461	42,885	43,314	43,747	44,185	($24k) contract for holiday decorations including installation of Front Beach lights and holiday tree, all bulbs and supplies and storage. Added $8K for mounting wreaths. Provision for lighting oak trees at end of the IOP Connector ($5k), US flags ($3k).	44,570	40,000	(4,570)	40,400	400
	Total - General Government	*79,572*	*60,958*	*132,400*	*133,772*	*135,110*	*136,461*	*137,825*	*139,204*	*140,596*	*142,002*	*143,422*	*144,856*	*146,304*		*60,958*	*132,400*	*71,442*	*133,772*	*1,372*
30-4400.0000	Audit	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
30-4420.5021	TELEPHONE/CABLE	13,015	16,312	20,000	20,200	20,402	20,606	20,812	21,020	21,230	21,443	21,657	21,874	22,092	Comcast service for IOP Connector camera and Marina pier feed. Increased modem speed for pier cameras.	16,312	20,000	3,688	20,200	200
30-4420.5026	MAINT & SERVICE CONTRACTS	13,486	10,073	14,000	14,140	14,281	14,424	14,568	14,714	14,861	15,010	15,160	15,312	15,465	Covers pooper scooper stations, supplies and Doody Calls	10,073	14,000	3,927	14,140	140
30-4420.5067	CONTRACTED SERVICES	17,388	37,445	40,000	40,400	40,804	41,212	41,624	42,040	42,461	42,885	43,314	43,747	44,185	Provision for Charleston County Sheriff 1 Deputy assistance. Includes additional support cost shared with IOP County Park. Replaced with 2 BSOs.	37,445	40,000	2,555	40,400	400
	Total - Public Safety	*43,889*	*63,830*	*74,000*	*74,740*	*75,487*	*76,242*	*77,005*	*77,775*	*78,552*	*79,338*	*80,131*	*80,933*	*81,742*		*63,830*	*74,000*	*10,170*	*74,740*	*740*
30-4600.0000	Audit	525	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
30-4620.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
30-4620.5026	MAINT & SERVICE CONTRACTS	13,226	8,147	47,500	47,975	48,455	48,939	49,429	49,923	50,422	50,926	51,436	51,950	52,470	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).	8,147	47,500	39,353	47,975	475
30-4620.5054	STREET SIGNS	2,805	3,971	1,500	3,000	3,030	3,060	3,091	3,122	3,153	3,185	3,216	3,249	3,281		3,971	1,500	(2,471)	3,000	1,500
30-4620.5063	RENT AND LEASES	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
30-4620.5086	DRAINAGE	-	179,819	198,668	200,655	202,661	204,688	206,735	208,802	210,890	212,999	215,129	217,280	219,453		179,819	198,668	18,849	200,655	1,987
	Total - Public Works	*16,556*	*191,937*	*247,668*	*251,630*	*254,146*	*256,687*	*259,254*	*261,847*	*264,465*	*267,110*	*269,781*	*272,479*	*275,204*		*191,937*	*247,668*	*55,731*	*251,630*	*3,962*
30-4800.0000	Audit		250	-	-	-	-	-	-	-	-	-	-	-		250	-	(250)	-	-
30-4820.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	8,838	-	-	-	-	-	-	-	-	-	-	-		8,838	-	(8,838)	-	-
	Total - Recreation	-	*9,088*	-	-	-	-	-	-	-	-	-	-	-		*9,088*	-	*(9,088)*	-	-
30-5600.0000	Audit	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
30-5620.5010	PRINT AND OFFICE SUPPLIES	11,286	1,629	1,600	-	11,399	-	11,513	-	11,628	-	11,744	-	11,862	Hurricane re-entry stickers every other year.	1,629	1,600	(29)	-	(1,600)
30-5620.5013	BANK SERVICE CHARGES	49,216	-	-	-	-	-	-	-	-	-	-	-	-	Municipal PCI parking management outsourced	-	-	-	-	-
30-5620.5020	ELECTRIC AND GAS	42,445	43,073	42,000	47,460	47,935	48,414	48,898	49,387	49,881	50,380	50,884	51,392	51,906	Landscape lighting in Front Beach area (Dominion Energy rate increase estimated at 13%)	43,073	42,000	(1,073)	47,460	5,460
30-5620.5021	TELEPHONE/CABLE	1,445	1,413	1,500	1,515	1,530	1,545	1,561	1,577	1,592	1,608	1,624	1,641	1,657	Internet service for Code enforcement tablets ($2,000).	1,413	1,500	87	1,515	15
30-5620.5022	WATER AND SEWER	2,579	4,937	7,800	8,970	9,060	9,150	9,242	9,334	9,428	9,522	9,617	9,713	9,810	Irrigation	4,937	7,800	2,863	8,970	1,170
30-5620.5024	IT EQUP, SOFTWARE & SVCS	17,363	22,081	24,000	24,240	24,482	24,727	24,974	25,224	25,476	25,731	25,989	26,248	26,511	NetCertPro mgt of City-wide traffic camera system, incl maint and add 'l cameras at Marina, Breach Inlet and JCLong & Ocean (8k). Forecast based on Veris Maturity Analysis schedule for T2 System SBITA as defined in GASB 96.	22,081	24,000	1,919	24,240	240
30-5620.5025	NON-CAPITAL TOOLS & EQUIPMENT	4,842	1,892	3,000	6,000	6,060	6,121	6,182	6,244	6,306	6,369	6,433	6,497	6,562	Provision for surveillance camera replacements if needed ($6k).	1,892	3,000	1,108	6,000	3,000
30-5620.5026	MAINT & SERVICE CONTRACTS	10,910	13,591	20,000	28,000	28,280	28,563	28,848	29,137	29,428	29,723	30,020	30,320	30,623	Sidewalks ($5k) parking lot ($10k), irrig ($2.5k), lighting ($2.5k), benches/cans ($2k), road patch ($5k), surveille camera maint ($1.5k).	13,591	20,000	6,409	28,000	8,000
30-5620.5027	MACHINE/EQUIPMENT REPAIR	11,815	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
30-5620.5041	UNIFORMS	97	200	2,000	2,020	2,040	2,061	2,081	2,102	2,123	2,144	2,166	2,187	2,209	BSO Uniforms	200	2,000	1,800	2,020	20
30-5620.5054	STREET SIGNS	2,077	1,127	1,500	2,020	2,040	2,061	2,081	2,102	2,123	2,144	2,166	2,187	2,209	Replace Front Beach parking signs as needed.	1,127	1,500	373	2,020	520
30-5620.5062	INSURANCE	1,236	1,781	2,600	2,626	2,652	2,679	2,706	2,733	2,760	2,788	2,815	2,844	2,872	Property & liability coverage on parking kiosks, lights and fixtures in Front Beach area	1,781	2,600	819	2,626	26
30-5620.5065	PROFESSIONAL SERVICES	4,155	395	-	-	-	-	-	-	-	-	-	-	-		395	-	(395)	-	-
30-5620.5067	CONTRACTED SERVICES	17,800	7,600	18,000	18,180	18,362	18,545	18,731	18,918	19,107	19,298	19,491	19,686	19,883	Beach recycling collection and glass recycling	7,600	18,000	10,400	18,180	180
30-5620.5079	MISC. & CONTINGENCY EXP	615	-	500	1,010	1,020	1,030	1,041	1,051	1,062	1,072	1,083	1,094	1,105	Provision for unanticipated costs.	-	500	500	1,010	510
	Total - Non-Departmental	*177,881*	*99,719*	*124,500*	*142,041*	*154,860*	*144,896*	*157,858*	*147,808*	*160,914*	*150,779*	*164,031*	*153,810*	*167,210*		*99,719*	*124,500*	*24,781*	*142,041*	*17,541*
30-4120.5085	Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Cash Funded (Dashboard)	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Cash Funded (CIP)	537,630	282,098	287,000	473,500	971,200	171,200	787,200	449,200	1,120,715	197,715	171,715	182,715	104,715	PD- SUV $64k, drone $40.5k, cradle point $33k, JD mule $27k, Sea Doo $18k, radios $27.5k, PW- water pumps $20k, dominion underground lines $131k, RD- exterior lights $25k, 2 tennis court $62.5k, FB-future expense $25K	282,098	287,000	4,902	473,500	186,500
	Proposed Operating Expenses																		-	-
	Recurring Annually	-	-		-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Structured	-	-		-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Proposed Operating Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-

City of Isle of Palms, SC

FY27 Budget Planning Model

Scenario 1

Municipal Accommodations Fee Fund

		Actual 2024	Actual 2025	Forecast 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032	Projected 2033	Projected 2034	Projected 2035	Projected 2036		Actual 2025	Forecast 2026	Increase/Decrease From Actual 2025	Projected 2027	Increase/Decrease From Forecast 2026
	Revenues:																			
	Debt service (existing):																	-		-
30-4120.5009	Principal	136,778	130,753	131,795	142,081	148,357	89,588	91,021	92,477	-	-	-	-	-	Includes Rentalscape STR compliance software ($55.3k) SBITA as defined in GASB 96.	130,753	131,795	1,042	142,081	10,286
30-4120.5011	Interest	24,835	28,704	34,375	17,376	11,100	4,369	2,936	1,753	-	-	-	-	-	Includes Rentalscape STR compliance software ($10.2k) SBITA as defined in GASB 96.	28,704	34,375	5,671	17,376	(16,999)
	Total - Debt service (existing):	161,613	159,457	166,170	159,457	159,457	93,957	93,957	94,230	-	-	-	-	-		159,457	166,170	6,713	159,457	(6,713)
	Debt service (proposed):																			-
	Principal repayments	-	-		-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Interest	-	-		-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Debt service (proposed):	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total expenditures	1,017,141	867,086	1,031,738	1,235,140	1,750,260	879,444	1,513,099	1,170,064	1,765,243	836,944	829,081	834,793	775,175		867,086	1,031,738	164,652	1,235,140	203,402
	Actual growth	4.82%	-14.75%	18.99%	19.71%	41.71%	-49.75%	72.05%	-22.67%	50.87%	-52.59%	-0.94%	0.69%	-7.14%		#DIV/0!	n/a	n/a	650.15%	19.71%
	Revenues over (under) expenditures	1,486,011	2,222,261	2,338,976	2,213,419	1,778,077	2,746,199	2,217,140	2,664,892	2,157,029	3,159,028	3,244,902	3,300,804	3,338,999		2,222,261	2,338,976	116,715	2,213,419	(125,557)
	Other Financing Sources (Uses):																			
	Sale of Capital Assets	7,213	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Lease Liabilities	113,276	-	113,276	-	-	-	-	-	-	-	-	-	-		-	113,276	113,276	-	(113,276)
	Transfers in																	-		-
30-3900.4901	Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From General Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From Capital Projects Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From State Accommodations Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From Hospitality Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From Beach Preservation Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From Marina Enterprise Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From Victim Assistance Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From Recreation Building Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Transfers out																	-		-
30-3900.5901	Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
1.0%	To General Fund	(829,433)	(877,265)	(904,821)	(780,318)	(1,105,318)	(1,138,478)	(1,138,478)	(1,138,478)	(2,346,944)	(2,646,944)	(3,238,000)	(3,995,000)	(3,800,000)	Transfer for PD $142k, fire $ 469k, PW $261.4	(877,265)	(904,821)	(27,556)	(780,318)	124,503
0.0%	To Capital Projects Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To State Accommodations Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Hospitality Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	To Beach Preservation Fee Fund	-	-	-	(674,708)	-	-	-	-	-	-	-	-	(5,249,664)	Transfers to Beach preservation fee fund for beach renourishment.	-	-	-	(674,708)	(674,708)
1.0%	To Marina Enterprise Fund	-	-	(75,000)	(325,000)	(75,000)	(75,750)	(76,508)	(77,273)	(78,045)	(78,826)	(79,614)	(80,410)	(81,214)	Transfer to Marina Fund 50% parking lot $250k and general maint $75k	-	(75,000)	(75,000)	(325,000)	(250,000)
0.0%	To Victim Assistance Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Recreation Building Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Transfers out	(829,433)	(877,265)	(979,821)	(1,780,027)	(1,180,318)	(1,214,228)	(1,214,986)	(1,215,751)	(2,424,989)	(2,725,770)	(3,317,614)	(4,075,410)	(9,130,879)		(877,265)	(979,821)	(102,556)	(1,780,027)	(800,206)
	Total other financing sources (uses)	(708,944)	(877,265)	(866,545)	(1,780,027)	(1,180,318)	(1,214,228)	(1,214,986)	(1,215,751)	(2,424,989)	(2,725,770)	(3,317,614)	(4,075,410)	(9,130,879)		(877,265)	(866,545)	10,720	(1,780,027)	(913,482)
	Net change in fund balances	777,067	1,344,996	1,472,431	433,392	597,759	1,531,970	1,002,155	1,449,141	(267,961)	433,258	(72,712)	(774,606)	(5,791,880)		1,344,996	1,472,431	127,435	433,392	(1,039,039)
	Fund Balances:																			
	Nonspendable																	-		-
	<placeholder>	-	-		-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Nonspendable	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Restricted																	-		-
	Tourism Related	4,462,140	5,557,135	7,029,566	7,462,958	8,060,717	9,592,688	10,594,842	12,043,983	11,776,023	12,209,281	12,136,569	11,361,962	5,570,083		5,557,135	7,029,566	1,472,431	7,462,958	433,392
	Total - Restricted	4,462,140	5,557,135	7,029,566	7,462,958	8,060,717	9,592,688	10,594,842	12,043,983	11,776,023	12,209,281	12,136,569	11,361,962	5,570,083		5,557,135	7,029,566	1,472,431	7,462,958	433,392
	Assigned																	-		-
	Front Beach Maintenance	-	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000		250,000	250,000	-	250,000	-
	Total - Assigned	-	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000		250,000	250,000	-	250,000	-
	Unassigned																	-		-
	Unassigned fund balance	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Unassigned	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total Fund Balance	4,462,139	5,807,135	7,279,566	7,712,958	8,310,717	9,842,688	10,844,842	12,293,983	12,026,023	12,459,281	12,386,569	11,611,962	5,820,083		5,807,135	7,279,566	1,472,431	7,712,958	433,392
	Total Fund Balance - % of Revenues	178.3%	188.0%	216.0%	223.7%	235.5%	271.47%	290.73%	320.58%	306.61%	311.80%	304.04%	280.78%	141.46%		188.0%	216.0%	28.0%	223.7%	556.7%
	Unassigned Fund Balance - % of Revenues	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		0.0%	0.0%	0.0%	0.0%	0.0%
	Unassigned Fund Balance - % of Expenditure	438.7%	669.7%	705.6%	624.5%	474.8%	1119.19%	716.73%	1050.71%	681.27%	1488.66%	1494.01%	1391.00%	750.81%		669.7%	705.6%	35.8%	624.5%	213.1%
	Net Earnings	777,067	1,344,996	1,472,431	433,392	597,759	1,531,970	1,002,155	1,449,141	(267,961)	433,258	(72,712)	(774,606)	(5,791,880)		1,344,996	1,472,431	127,435	433,392	(1,039,039)

City of Isle of Palms, SC
FY27 Budget Planning Model
Scenario 1
Hospitality Tax Fund

		Actual 2024	Actual 2025	Forecast 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032	Projected 2033	Projected 2034	Projected 2035	Projected 2036		Actual 2025	Forecast 2026	Increase/Decrease From Actual 2025	Projected 2027	Increase/Decrease From Forecast 2026
	Revenues:																			
35-3450.4108	HOSPITALITY TAX	1,504,549	1,470,927	1,467,949	1,482,628	1,497,455	1,512,429	1,527,554	1,542,829	1,558,257	1,573,840	1,589,578	1,605,474	1,621,529	Budget based 1.00% increase of most recent 12 month actual collections. Long-term forecast assumes 1.00% annual increase.	1,470,927	1,467,949	(2,978)	1,482,628	14,679
35-3500.4505	INTEREST INCOME	87,478	84,136	71,880	56,275	36,054	38,224	44,120	51,141	58,766	65,257	73,612	82,906	78,666	Interest income based on 3% annual rate of LGIP investment balance.	84,136	71,880	(12,256)	56,275	(15,605)
	Proposed Operating Revenue																			
	Recurring Annually	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Structured	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Proposed Operating Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total revenues	1,592,027	1,555,063	1,539,829	1,538,903	1,533,509	1,550,653	1,571,674	1,593,971	1,617,023	1,639,097	1,663,191	1,688,380	1,700,195		1,555,063	1,539,829	(15,234)	1,538,903	(926)
	Actual growth	12.82%	-2.32%	-0.98%	-0.06%	-0.35%	1.12%	1.36%	1.42%	1.45%	1.37%	1.47%	1.51%	0.70%		n/a	-0.98%	n/a	-0.06%	n/a
	Expenditures:																			
	Audit	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - General Government	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
35-0000.0000	Audit	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
35-4420.5024	IT EQUP, SOFTWARE & SVCS	1,639	545	24,000	15,150	15,302	15,455	15,609	15,765	15,923	16,082	16,243	16,405	16,569	Radios (in-car & walkies flash upgrade)($12K)	545	24,000	23,455	15,150	(8,850)
35-4420.5025	NON-CAPITAL TOOLS & EQUIPMENT	1,021	1,184	1,500	2,020	2,040	2,061	2,081	2,102	2,123	2,144	2,166	2,187	2,209	Body camera equipment replacements as needed	1,184	1,500	316	2,020	520
35-4520.5025	NON-CAPITAL TOOLS & EQUIPMENT	42,015	40,974	62,100	62,721	63,348	63,982	64,622	65,268	65,920	66,580	67,245	67,918	68,597	Annual provision for bunker gear $53,100- this covers all personal protective equipment and accounts for new policy of 2 sets of gear for each employees. Provision for hose & appliances $9,000 to cover requirements for automatic aid. , Add Force on force Training walls	40,974	62,100	21,126	62,721	621
	Total - Public Safety	*44,675*	*42,703*	*87,600*	*79,891*	*80,690*	*81,497*	*82,312*	*83,135*	*83,966*	*84,806*	*85,654*	*86,511*	*87,376*		*42,703*	*87,600*	*44,897*	*79,891*	*(7,709)*
35-0000.0000	Audit	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
35-4620.5026	MAINT & SERVICE CONTRACTS	163,789	180,389	181,000	236,138	238,499	240,884	243,293	245,726	248,183	250,665	253,172	255,704	258,261	City-wide landscaping contract = approx. $70,500/year (base price). Add 'l provision provides avail funds for improved landscaping/irrig. This line item is managed by the Asst Public Works Director. Incls right-of-way maintenance 21st-41st. Recreation department manages its landscaping.	180,389	181,000	611	236,138	55,138
35-4620.5067	CONTRACTED SERVICES	163,243	367,414	178,400	119,528	120,723	121,931	123,150	124,381	125,625	126,881	128,150	129,432	130,726	Covers street sweeping contract (Connector, Ocean Blvd, Palm Blvd ($16K)) + Trident Waste & Recycling for Condo Only $6.5K a month ($78k). Includes CARTA shuttle contribution 1/3 split ($18.3K).	367,414	178,400	(189,014)	119,528	(58,872)
	Total - Public Works	*327,032*	*547,803*	*359,400*	*355,666*	*359,223*	*362,815*	*366,443*	*370,107*	*373,809*	*377,547*	*381,322*	*385,135*	*388,987*		*547,803*	*359,400*	*(188,403)*	*355,666*	*(3,734)*
	Audit	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
35-4720.5010	PRINT AND OFFICE SUPPLIES	87	66	-	-	-	-	-	-	-	-	-	-	-		66	-	(66)	-	-
	Total - Building	*87*	*66*	-	-	-	-	-	-	-	-	-	-	-		66	-	-	-	-
	Audit	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
35-4830.5092	SPECIAL ACTIVITIES/EVENTS	43,818	44,674	47,000	47,470	47,945	48,424	48,908	49,397	49,891	50,390	50,894	51,403	51,917	Holiday Fest ($27k), Front Beach Fest ($16,500) and Sand Sculpting ($4,000).	44,674	47,000	2,326	47,470	470
	Total - Recreation	*43,818*	*44,674*	*47,000*	*47,470*	*47,945*	*48,424*	*48,908*	*49,397*	*49,891*	*50,390*	*50,894*	*51,403*	*51,917*		*44,674*	*47,000*	*2,326*	*47,470*	*470*
	Audit	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
35-5620.5026	MAINT & SERVICE CONTRACTS	-	9,501	-	-	-	-	-	-	-	-	-	-	-		9,501	-	(9,501)	-	-
	Total - Non-Departmental	-	*9,501*	-	-	-	-	-	-	-	-	-	-	-		*9,501*	-	*(9,501)*	-	-
35-4420.5085	Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Cash Funded (Dashboard)	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Cash Funded (CIP)	342,250	209,845	309,667	581,500	571,000	136,500	209,000	47,000	206,000	201,000	126,000	196,000	132,000	PD- radios $21.5k, AL reporting $18k, FD- FM truck $75k, medical monitor $7k, PW- side loader $435k, assigned future fund balance $25k	209,845	309,667	99,822	581,500	271,833
	Proposed Operating Expenses															-	-	-	-	-
	Recurring Annually	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Structured	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Proposed Operating Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Debt service (existing):															-	-	-	-	-
35-4120.5009	Principal	188,447	198,715	206,025	59,819	62,664	65,675	51,868	48,261	-	-	-	-	-	Axon body worn and in-car camera system. Fire Station 2 GO bond matured 1/1/26.	198,715	206,025	7,310	59,819	(146,206)
35-4120.5011	Interest	20,310	16,222	11,923	12,606	9,761	6,750	3,561	1,592	-	-	-	-	-	Axon body worn and in-car camera system. Fire Station 2 GO bond matured 1/1/26.	16,222	11,923	(4,299)	12,606	683
	Total - Debt service (existing):	208.757	214.937	217.948	72,425	72,425	72,425	55,428	49.853	-	-	-	-	-		214.937	217.948	3.011	72,425	(145.523)
	Debt service (proposed):															-	-	-	-	-
	Principal repayments	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Interest	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Debt service (proposed):	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total expenditures	966,619	1,069,529	1,021,615	1,136,952	1,131,282	701,661	762,092	599,493	713,666	713,743	643,870	719,049	660,280		1,069,529	1,021,615	(47,848)	1,136,952	115,337
	Actual growth	1.38%	10.65%	-4.48%	#REF!	-0.50%	-37.98%	8.61%	-21.34%	19.05%	0.01%	-9.79%	11.68%	-8.17%		n/a	-4.48%	n/a	11.29%	n/a
																				-
	Revenues over (under) expenditures	625,408	485,534	518,214	401,951	402,227	848,992	809,582	994,478	903,357	925,354	1,019,320	969,331	1,039,916		485,534	518,214	32,614	401,951	(116,263)
	Other Financing Sources (Uses):																			
35-3500.4504	Sale of Assets	-	-		-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Lease Liabilities	-	13,047	-	-	-	-	-	-	-	-	-	-	-		13,047	-	(13,047)	-	-
	Transfers in															-	-	-	-	-
	Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From General Fund	258,921	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From Capital Projects Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From Municipal Accommodations Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From State Accommodations Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From Beach Preservation Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From Marina Enterprise Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From Victim Assistance Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From Recreation Building Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Transfers in	258,921	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Transfers out															-	-	-	-	-
35-3900.5901	Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-	Includes transfers to General Fund for 2 police officers including livability officer ($243.2k), 2 firefighter and 50% of Fire Inspector ($274.2k), 1 CDL Driver ($82.8K).	-	-	-	-	-
6.0%	To General Fund	(277,728)	(528,642)	(600,321)	(462,195)	(508,414)	(523,667)	(539,377)	(555,558)	(572,225)	(600,836)	(500,000)	(550,000)	(575,000)		(528,642)	(600,321)	(71,679)	(462,195)	138,126
0.0%	To Capital Projects Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Municipal Accommodations Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To State Accommodations Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	To Beach Preservation Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-	(1,312,416)		-	-	-	-	-
1.0%	To Marina Enterprise Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-

City of Isle of Palms, SC
FY27 Budget Planning Model
Scenario 1
Hospitality Tax Fund

		Actual 2024	Actual 2025	Forecast 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032	Projected 2033	Projected 2034	Projected 2035	Projected 2036
	Revenues:													
0.0%	To Victim Assistance Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
0.0%	To Recreation Building Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total - Transfers out	(277,728)	(528,642)	(600,321)	(462,195)	(508,414)	(523,667)	(539,377)	(555,558)	(572,225)	(600,836)	(500,000)	(550,000)	(1,887,416)
	Total other financing sources (uses)	(18,807)	(515,595)	(600,321)	(462,195)	(508,414)	(523,667)	(539,377)	(555,558)	(572,225)	(600,836)	(500,000)	(550,000)	(1,887,416)
	Net change in fund balances	606,601	(30,061)	(82,107)	(60,244)	(106,188)	325,326	270,206	438,920	331,132	324,518	519,320	419,331	(847,500)
	Fund Balances:													
	Nonspendable													
	<placeholder>	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total - Nonspendable	-	-	-	-	-	-	-	-	-	-	-	-	-
	Restricted													
	Tourism Related	2,046,253	1,766,191	1,684,084	1,623,840	1,517,653	1,842,978	2,113,184	2,552,104	2,883,236	3,207,754	3,727,074	4,146,405	3,298,905
	Total - Restricted	2,046,253	1,766,191	1,684,084	1,623,840	1,517,653	1,842,978	2,113,184	2,552,104	2,883,236	3,207,754	3,727,074	4,146,405	3,298,905
	Assigned													
	Front Beach Maintenance	-	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
	Total - Assigned	-	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
	Unassigned													
	Unassigned fund balance	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total - Unassigned	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Fund Balance	2,046,253	2,016,191	1,934,084	1,873,840	1,767,653	2,092,978	2,363,184	2,802,104	3,133,236	3,457,754	3,977,074	4,396,405	3,548,905
	Total Fund Balance - % of Revenues	110.6%	129.7%	125.6%	121.8%	115.3%	135.0%	150.36%	175.79%	193.77%	210.95%	239.12%	260.39%	208.74%
	Unassigned Fund Balance - % of Revenues	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Unassigned Fund Balance - % of Expenditures	211.7%	188.5%	189.3%	164.8%	156.3%	298.3%	310.09%	467.41%	439.03%	484.45%	617.68%	611.42%	537.49%
	Net Earnings	606,601	(30,061)	(82,107)	(60,244)	(106,188)	325,326	270,206	438,920	331,132	324,518	519,320	419,331	(847,500)

	Actual 2025	Forecast 2026	Increase/Decrease From Actual 2025	Projected 2027	Increase/Decrease From Forecast 2026
	-	-	-	-	-
	-	-	-	-	-
	(528,642)	(600,321)	(71,679)	(462,195)	138,126
	(515,595)	(600,321)	(84,726)	(462,195)	138,126
	(30,061)	(82,107)	(52,112)	(60,244)	21,863
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	1,766,191	1,684,084	(82,107)	1,623,840	(60,244)
	1,766,191	1,684,084	(82,107)	1,623,840	(60,244)
	-	-	-	-	-
	250,000	250,000	-	250,000	-
	250,000	250,000	-	250,000	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	2,016,191	1,934,084	(82,107)	1,873,840	(60,244)
	129.7%	125.6%	539.0%	121.8%	6507.5%
	0.0%	0.0%	0.0%	0.0%	0.0%
	188.5%	189.3%	171.6%	164.8%	-52.2%
	(30,061)	(82,107)	(52,112)	(60,244)	21,863

City of Isle of Palms, SC
FY27 Budget Planning Model
Scenario 1
State Accommodations Tax Fund

		Actual 2024	Actual 2025	Forecast 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032	Projected 2033	Projected 2034	Projected 2035	Projected 2036		Actual 2025	Forecast 2026	Increase/Decrease From Actual 2025	Projected 2027	Increase/Decrease From Forecast 2026
	Revenues:																			
50-3450.4105	ACCOMMODATIONS TAX-RELATED	2,277,948	2,446,991	2,515,572	2,565,883	2,617,201	2,669,545	2,722,936	2,777,395	2,832,943	2,889,602	2,947,394	3,006,341	3,066,468	Budget based on 2% increase of most recent 12 month actual collections. Long-term forecast assumes 2% annual increase.	2,446,991	2,515,572	68,581	2,565,883	50,311
50-3450.4107	ACCOMMODATIONS TAX-PROMO	1,051,361	1,129,380	1,163,261	1,198,159	1,222,122	1,246,565	1,271,496	1,296,926	1,322,865	1,349,322	1,376,308	1,403,835	1,431,911	Budget based on 2% increase of most recent 12 month actual collections. Long-term forecast assumes 2% annual increase.	1,129,380	1,163,261	33,881	1,198,159	34,898
50-3500.4505	INTEREST INCOME	269,127	247,037	217,497	168,645	176,183	202,590	229,034	256,425	286,292	311,799	329,283	343,873	273,214	Interest income based on 3% annual rate of LGIP investment balance.	247,037	217,497	(29,540)	168,645	(48,852)
50-3450.4111	GRANT INCOME	12,352	4,184	-	4,001	-	-	-	-	-	-	-	-	-	SCMIT grant for 50% reimbursement of body armor	4,184	-	(4,184)	4,001	4,001
	Proposed Operating Revenue																			-
	Recurring Annually	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Structured	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Proposed Operating Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total revenues	3,610,788	3,827,592	3,896,330	3,936,688	4,015,506	4,118,700	4,223,466	4,330,746	4,442,099	4,550,722	4,652,984	4,754,049	4,771,593		3,827,592	3,896,330	68,738	3,936,688	40,358
	Actual growth	-1.32%	6.00%	1.80%	1.04%	2.00%	2.57%	2.54%	2.54%	2.57%	2.45%	2.25%	2.17%	0.37%		#DIV/0!	n/a	n/a	2.85%	1.04%
	Expenditures:																			
	Audit	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
50-4120.5020	ELECTRIC AND GAS	-	735	-	-	-	-	-	-	-	-	-	-	-		735	-	(735)	-	-
50-4120.5022	WATER AND SEWER	324	337	400	404	408	412	416	420	425	429	433	437	442	Irrigation at Breach Inlet sign	337	400	63	404	4
50-4120.5025	NON-CAPITAL TOOLS & EQUIPMENT	394	5,341	6,000	6,060	6,121	6,182	6,244	6,306	6,369	6,433	6,497	6,562	6,628	Add/replace/maintain benches, etc. at Carmen R Bunch and Leola Hanbury parks ($1k) and provision for addition/maintenance of beach wheelchairs ($5k)	5,341	6,000	659	6,060	60
50-4120.5077	PROGRAMS/SPONSORSHIPS	73,578	89,887	126,000	136,080	126,554	127,820	129,098	130,389	131,693	133,010	134,340	135,683	137,040	Provision for events and sponsorships approved by the Accommodations Tax Advisory Committee $75K and July 4th Fireworks show increased to ($61K) based on contract and additional for US 250th anniversary, and incidentals.	89,887	126,000	36,113	136,080	10,080
50-4120.5079	MISCELLANEOUS	-	-	1,000	1,010	1,020	1,030	1,041	1,051	1,062	1,072	1,083	1,094	1,105		-	1,000	1,000	1,010	10
50-4120.5090	TOURISM PROMOTION EXP	1,021,403	1,111,710	1,120,081	1,146,963	1,158,433	1,170,017	1,181,717	1,193,534	1,205,470	1,217,524	1,229,700	1,241,997	1,254,416	Includes State-mandated 30% transfer of State Accommodations Tax less 45% for City's Public Information Office salary & fringe) to one or more DMOs (Designated Marketing Organizations) that have an "existing, ongoing tourism promotion program" or a DMO that can demonstrate that "it can develop an effective tourism promotion program". City Council could continue to designate the Charleston Area CVB/Explore Charleston as the City's only DMO and/or designate another organization that meets the State's requirements. Also includes $15k for City Hall visitor T-shirt/promotional programs.	1,111,710	1,120,081	8,371	1,146,963	26,882
	Total - General Government	*1,095,699*	*1,208,010*	*1,253,481*	*1,290,517*	*1,292,536*	*1,305,461*	*1,318,516*	*1,331,701*	*1,345,018*	*1,358,468*	*1,372,053*	*1,385,773*	*1,399,631*		*1,208,010*	*1,253,481*	*45,471*	*1,290,517*	37,036
50-0000-0000	Audit	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
50-4420.5025	NON-CAPITAL TOOLS & EQUIPMENT	11,718	3,384	7,500	18,000	18,180	18,362	18,545	18,731	18,918	19,107	19,298	19,491	19,686	Soft body armor for 9 employees and Force on Force Training Walls	3,384	7,500	4,116	18,000	10,500
	Total - Public Safety	*11,718*	*3,384*	*7,500*	*18,000*	*18,180*	*18,362*	*18,545*	*18,731*	*18,918*	*19,107*	*19,298*	*19,491*	*19,686*		*3,384*	*7,500*	*4,116*	*18,000*	10,500
	Audit	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
50-4620.5079	MISCELLANEOUS	2,799	6,945	7,500	7,575	7,651	7,727	7,805	7,883	7,961	8,041	8,121	8,203	8,285		6,945	7,500	555	7,575	75
	Total - Public Works	*2,799*	*6,945*	*7,500*	*7,575*	*7,651*	*7,727*	*7,805*	*7,883*	*7,961*	*8,041*	*8,121*	*8,203*	*8,285*		*6,945*	*7,500*	*555*	*7,575*	75
	Audit	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
50-4830.5092	SPECIAL ACTIVITIES	15,163	14,881	16,500	16,500	16,665	16,832	17,000	17,170	17,342	17,515	17,690	17,867	18,046	Connector Run $7.5k, Easter Egg $4.5k, Music Festival $4.5k	14,881	16,500	1,619	16,500	-
	Total - Recreation	*15,163*	*14,881*	*16,500*	*16,500*	*16,665*	*16,832*	*17,000*	*17,170*	*17,342*	*17,515*	*17,690*	*17,867*	*18,046*		*14,881*	*16,500*	*1,619*	*16,500*	-
50-0000.0000	Audit	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
50-5620.5020	ELECTRIC AND GAS	631	609	675	763	770	778	786	794	802	810	818	826	834	Dominion Energy estimated rate increase 13%.	609	675	66	763	88
50-5620.5022	WATER AND SEWER	11,922	12,925	13,000	13,130	13,261	13,394	13,528	13,663	13,800	13,938	14,077	14,218	14,360	Includes outside showers	12,925	13,000	75	13,130	130
50-5620.5026	MAINT & SERVICE CONTRACTS	14,685	13,309	35,000	35,350	35,704	36,061	36,421	36,785	37,153	37,525	37,900	38,279	38,662	Includes $20,000 for maintenance of public restrooms and allowance to rehab approx. 250 Ft of white fencing in front beach areas as needed.	13,309	35,000	21,691	35,350	350
50-5620.5044	CLEANING/SANITARY SUPPLY	9,210	10,134	11,000	11,110	11,221	11,333	11,447	11,561	11,677	11,793	11,911	12,031	12,151	Cleaning supplies for front beach restrooms	10,134	11,000	866	11,110	110
50-5620.5062	INSURANCE	10,911	10,397	10,500	10,710	10,924	11,143	11,366	11,593	11,825	12,061	12,302	12,548	12,799	General Liability SCMIRF and Flood Wright National	10,397	10,500	103	10,710	210
50-5620.5065	PROFESSIONAL SERVICES	80	-	80	80	80	80	80	80	80	80	80	80	80	Backflow tests	-	80	80	80	-
50-5620.5067	CONTRACTED SERVICES	108,277	114,730	159,000	196,365	198,329	200,312	202,315	204,338	206,382	208,445	210,530	212,635	214,762	Includes $40k for year-round cleaning and maintenance of public restrooms and $156k Trident Waste year-round business district (on street) & beach trash collection.	114,730	159,000	44,270	196,365	37,365
	Total - Non-Departmental	*155,716*	*162,104*	*229,255*	*267,508*	*270,289*	*273,100*	*275,942*	*278,814*	*281,718*	*284,652*	*287,619*	*290,617*	*293,648*		*162,104*	*229,255*	229,255	*267,508*	38,253
50-4120.5085	Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	PD- SUV $64k, server $18k, solar radar sign $8.5k, Civic RMS software $70k, AL traffic signal $100k, FD-BC truck $75k, flat bottom boat $25k, RD-playground equipment $20k, basketball goals $22k, Tennis court $62.5K, FB- resurface Ocean Blvd $100k, repair sidewalks Ocean Blvd $70k, future expense	-	-	-	-	-
	Cash Funded (Dashboard)	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Cash Funded (CIP)	365,681	216,024	815,667	660,000	447,000	184,500	678,000	391,500	346,000	223,000	627,500	304,500	885,500		216,024	815,667	599,643	660,000	(155,667)
	Proposed Operating Expenses																	-		-
	Recurring Annually	-	-		-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Structured	-	-		-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Proposed Operating Expenses	-	-		-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Debt service (existing):																	-		-
50-4520.5009	Principal	82,439	83,815	83,815	87,048	88,641	90,263	-	-	-	-	-	-	-	Debt service for 75' ladder truck.	83,815	83,815	-	87,048	3,233
50-4520.5011	Interest	9,476	8,099	8,099	4,867	3,274	1,652	-	-	-	-	-	-	-	Debt service for 75' ladder truck.	8,099	8,099	-	4,867	(3,232)
	Total - Debt service (existing):	91,915	91,914	91,914	91,915	91,915	91,915	-	-	-	-	-	-	-		91,914	91,914	-	91,915	1
	Debt service (proposed):																	-		-
	Principal repayments	-	-		-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Interest	-	-		-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Debt service (proposed):	-	-		-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total expenditures	1,738,692	1,703,262	2,421,817	2,352,015	2,144,236	1,897,897	2,315,808	2,045,799	2,016,957	1,910,784	2,332,281	2,026,451	2,624,796		1,703,262	2,421,817	880,659	2,352,015	(69,802)
	Actual growth	-2.07%	-2.04%	42.19%	-2.88%	-8.83%	-11.49%	22.02%	-11.66%	-1.41%	-5.26%	22.06%	-13.11%	29.53%		-2.04%	n/a	n/a	38.09%	-2.88%
																-				
	Revenues over (under) expenditures	1,872,096	2,124,330	1,474,513	1,584,673	1,871,271	2,220,803	1,907,658	2,284,948	2,425,142	2,639,938	2,320,703	2,727,598	2,146,798		2,124,330	1,474,513	(811,921)	1,584,673	110,160
	Other Financing Sources (Uses):																			
	Sale of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Lease Liabilities	-	68,968	-	-	-	-	-	-	-	-	-	-	-		68,968	-	(68,968)	-	-
50-3900.4901	Transfers in																	-		-
	Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From General Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From Capital Projects Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-

City of Isle of Palms, SC
FY27 Budget Planning Model
Scenario 1
State Accommodations Tax Fund

		Actual 2024	Actual 2025	Forecast 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032	Projected 2033	Projected 2034	Projected 2035	Projected 2036		Actual 2025	Forecast 2026	Increase/Decrease From Actual 2025	Projected 2027	Increase/Decrease From Forecast 2026
	Revenues:																			
	From Municipal Accommodations Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From Hospitality Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From Beach Preservation Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From Marina Enterprise Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From Victim Assistance Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From Recreation Building Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
50-3900.5901	Transfers out																			
	Transfers out	-	(1,331,421)	-	-	-	-	-	-	-	-	-	-	-		(1,331,421)	-	1,331,421	-	-
4.8%	To General Fund	(1,355,544)	(1,060,994)	(1,157,917)	(632,577)	(882,532)	(916,562)	(916,711)	(916,208)	(1,266,568)	(1,566,275)	(1,704,535)	(1,850,219)	(2,300,000)	Transfer for PD $125.4k, fire $ 257.8k, general $34k, PW $34k, building $87.3k, Rec $3k	(1,060,994)	(1,157,917)	(96,923)	(632,577)	525,340
0.0%	To Capital Projects Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Municipal Accommodations Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Hospitality Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	To Beach Preservation Fee Fund	-	-	-	(674,708)	-	-	-	-	-	-	-	-	(5,249,664)	Transfers to Beach preservation fee fund for beach renourishment.	-	-	-	(674,708)	(674,708)
1.0%	To Marina Enterprise Fund	-	(386,300)	(249,864)	(500,006)	(250,051)	(249,999)	(249,850)	(250,353)	(249,993)	(250,286)	(250,465)	(249,781)	-		(386,300)	(249,864)	136,436	(500,006)	(250,142)
0.0%	To Victim Assistance Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Recreation Building Fund	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	Transfer for Rec $3k	(3,000)	(3,000)	-	(3,000)	-
	Total - Transfers out	(1,133,147)	(1,331,421)	(1,410,781)	(1,810,292)	(1,135,583)	(1,169,561)	(1,169,561)	(1,169,561)	(1,519,561)	(1,819,561)	(1,958,000)	(2,103,000)	(7,552,664)		(1,331,421)	(1,410,781)	(79,360)	(1,810,292)	(399,511)
	Total other financing sources (uses)	(1,133,147)	(1,262,453)	(1,410,781)	(1,810,292)	(1,135,583)	(1,169,561)	(1,169,561)	(1,169,561)	(1,519,561)	(1,819,561)	(1,958,000)	(2,103,000)	(7,552,664)		(1,262,453)	(1,410,781)	(148,328)	(1,810,292)	(399,511)
	Net change in fund balances	738,949	861,877	63,732	(225,618)	735,687	1,051,242	738,098	1,115,387	905,581	820,377	362,703	624,598	(5,405,866)		861,877	63,732	(960,249)	(225,618)	(289,351)
	Fund Balances:																			
	Nonspendable																			
	<placeholder>	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Nonspendable	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Restricted																	-		-
	Tourism Related	4,893,009	5,504,887	5,568,620	5,343,001	6,078,688	7,129,931	7,868,028	8,983,415	9,888,997	10,709,374	11,072,077	11,696,675	6,290,808		5,504,887	5,568,620	63,732	5,343,001	(225,618)
	Total - Restricted	4,893,010	5,504,887	5,568,620	5,343,001	6,078,688	7,129,931	7,868,028	8,983,415	9,888,997	10,709,374	11,072,077	11,696,675	6,290,808		5,504,887	5,568,620	63,732	5,343,001	(225,618)
	Assigned																	-		-
	Front Beach Maintenance	-	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000		250,000	250,000	-	250,000	-
	Total - Assigned	-	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000		250,000	250,000	-	250,000	-
	Unassigned																			-
	Unassigned fund balance	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Unassigned	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total Fund Balance	4,893,010	5,754,887	5,818,620	5,593,001	6,328,688	7,379,931	8,118,028	9,233,415	10,138,997	10,959,374	11,322,077	11,946,675	6,540,808		5,754,887	5,818,620	63,732	5,593,001	(161,886)
	Total Fund Balance - % of Revenues	135.5%	150.4%	149.3%	142.1%	157.61%	179.18%	192.21%	213.21%	228.25%	240.83%	243.33%	251.29%	137.08%		150.4%	149.3%	92.7%	142.1%	0.0%
	Unassigned Fund Balance - % of Revenues	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		0.0%	0.0%	0.0%	0.0%	0.0%
	Unassigned Fund Balance - % of Expenditures	281.4%	337.9%	240.3%	237.8%	295.15%	388.85%	350.55%	451.34%	502.69%	573.55%	485.45%	589.54%	249.19%		337.9%	240.3%	7.2%	237.8%	0.0%
	Net Earnings	738,949	861,877	63,732	(225,618)	735,687	1,051,242	738,098	1,115,387	905,581	820,377	362,703	624,598	(5,405,866)		861,877	63,732	(960,249)	(225,618)	(1,087,495)

City of Isle of Palms, SC
FY27 Budget Planning Model
Scenario 1
Beach Preservation Fee Fund

		Actual 2024	Actual 2025	Forecast 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032	Projected 2033	Projected 2034	Projected 2035	Projected 2036	NOTES	Actual 2025	Forecast 2026	Increase/Decrease From Actual 2025	Projected 2027	Increase/Decrease From Forecast 2026
	Revenues:																			
58-3450.4105	Beach Preservation Fee	1,667,828	2,067,091	2,236,085	2,280,807	2,326,423	2,372,951	2,420,410	2,468,819	2,518,195	2,568,559	2,619,930	2,672,329	2,725,775	Budget based on 1% increase of most recent 12 month actual collections. Long-term forecast assumes 1% annual increase.	2,067,091	2,236,085	168,994	2,280,807	44,722
58-3450.4111	State Grant Revenue	856,490	972,740	2,524,000	800,000	-	-	-	-	-	-	-	-	-	Reallocated remaining balance of Marina dredging SCPRT grant. Applying for all federal and state grants and earmarks.	972,740	2,524,000	1,551,260	800,000	(1,724,000)
58-3450.4111	Federal Grant Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	Applying for all federal grants	-	-	-	-	-
58-3500.4505	Interest	486,294	465,880	469,546	143,925	75,661	113,128	147,770	177,963	211,635	243,068	279,039	320,262	78,455	Interest income based on 3% annual rate of LGIP investment balance.	465,880	469,546	3,666	143,925	(325,621)
58-3500.4501	Miscellaneous Income	-	1,703,089	-	71,000	-	-	-	-	-	-	-	-	-		1,703,089	-	(1,703,089)	71,000	71,000
55-3450.4028	Miscellaneous Income	-	-	-	-	-	-	-	-	-	-	-	-	-	Beach Restoration Project Fund closed. Beach Preservation Fee Fund #58 now hold all Beach funds.	-	-	-	-	-
	Proposed Operating Revenue																			-
	Recurring Annually	-	-		-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Structured	-	-		-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Proposed Operating Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total revenues	3,010,612	5,208,800	5,229,631	3,295,732	2,402,084	2,486,080	2,568,180	2,646,781	2,729,830	2,811,627	2,898,969	2,992,591	2,804,230		5,208,800	5,229,631	20,831	3,295,732	(1,933,899)
	Actual growth	33.02%	73.01%	0.40%	-36.98%	-27.12%	3.50%	3.30%	3.06%	3.14%	3.00%	3.11%	3.23%	-6.29%		n/a	0.40%	n/a	-36.98%	n/a
	Expenditures:																			
58-4110.5002	Overtime Wages	-	8,976	-	-	-	-	-	-	-	-	-	-	-		8,976	-	(8,976)	-	-
58-4120.5013	Bank Service Charges	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
58-4110.5002	Non-Capital Tools and Equipment	-	43	-	-	-	-	-	-	-	-	-	-	-		43	-	(43)	-	-
58-4120.5026	Maintenance and Service Contracts	850	-	-	75,000	-	-	-	-	-	-	-	-	-	Matching fund provision for dune vegetation planting program. $75K and removed future forecasts after FY27 Beach Renourishment project.	-	-	-	75,000	75,000
58-4120.5065	Professional Services	357,463	1,964,910	1,431,375	1,001,963	160,314	128,251	129,534	130,829	132,137	133,459	134,793	136,141	137,503	Ongoing monitoring of entire shoreline ($100k), Sand retention permitting ($150k) and ($575k) for potential beach project management fee of off-shore project. In FY28, updated beach mgt plan	1,964,910	1,431,375	(533,535)	1,001,963	(429,413)
58-4120.5085	Capital Outlay																			-
	Cash Funded (Dashboard)	-	-	5,811,336	-	-	-	-	-	-	-	-	-	-		-	5,811,336	5,811,336	-	(5,811,336)
	Cash Funded (CIP)	17,950	896,627	-	8,899,050	428,450	387,004	910,664	994,434	718,317	1,382,816	426,435	1,030,679	28,915,049		896,627	-	(896,627)	8,899,050	8,899,050
58-4120.5084	Construction in Progress	-	-	-	-	-	-	-	-	-	-	-	-	-	Emergency Beach Access Path	-	-	-	-	-
58-4120.5085	Capital Outlay			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).	-	285,000	285,000	-	(285,000)
58-4120.5087	Beach Renourishment	1,878,596	769,494		-	-	-	-	-	-	-	-	-	-	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.	769,494	-	(769,494)	-	-
	Proposed Operating Expenses																		-	
	Recurring Annually	-	-		-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Structured	-	-		-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Proposed Operating Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Debt service (existing):			-												-	-	-	-	-
	Principal	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Interest	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Debt service (existing):	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Debt service (proposed):			-												-	-	-	-	-
	Principal repayments	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Interest	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Debt service (proposed):	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total expenditures	2,254,859	3,640,050	7,527,711	9,976,013	588,764	515,255	1,040,197	1,125,263	850,454	1,516,275	561,229	1,166,820	29,052,552		3,640,050	7,527,711	3,887,661	9,976,013	2,448,302
	Actual growth	448.23%	61.43%	106.80%	32.52%	-94.10%	-12.49%	101.88%	8.18%	-24.42%	78.29%	-62.99%	107.90%	2389.89%		n/a	106.80%	n/a	32.52%	n/a
	Revenues over (under) expenditures	755,753	1,568,750	(2,298,080)	(6,680,281)	1,813,320	1,970,825	1,527,983	1,521,519	1,879,376	1,295,352	2,337,741	1,825,771	(26,248,322)		1,568,750	(2,298,080)	(3,866,830)	(6,680,281)	(4,382,201)
	Other Financing Sources (Uses):																			
	Transfers in																			
57-3900.4901	Transfers in	-	-		-	-	-	-	-	-	-	-	-	-	FY27 transferred in from Municipal A-Tax ($675k)and ($675k) State A-Tax for large beach renourishment project	-	-	-	-	-
	From General Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	% of Shortfall Transferred in	-	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		0.00%	0.00%	0%	0.00%	0.00%
	From Capital Projects Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	% of Shortfall Transferred in	-	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		0.00%	0.00%	0%	0.00%	0.00%
	From Municipal Accommodations Fee Fund	-	-	-	674,708	-	-	-	-	-	-	-	-	5,249,664		-	-	-	674,708	674,708
	% of Shortfall Transferred in	-	-	0.00%	10.10%	1.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	20.00%		0.00%	0.00%	0%	10.10%	10.10%
	From State Accommodations Tax Fund	-	-	-	674,708	-	-	-	-	-	-	-	-	5,249,664		-	-	-	674,708	674,708
	% of Shortfall Transferred in	-	-	0.00%	10.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	20.00%		0.00%	0.00%	0%	10.10%	10.10%
	From Hospitality Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	1,312,416		-	-	-	-	-
	% of Shortfall Transferred in	-	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	5.00%		0.00%	0.00%	0%	0.00%	0.00%
	From Marina Enterprise Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	% of Shortfall Transferred in	-	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		0.00%	0.00%	0%	0.00%	0.00%
	From Victim Assistance Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	% of Shortfall Transferred in	-	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		0.00%	0.00%	0%	0.00%	0.00%
	From Recreation Building Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	% of Shortfall Transferred in	-	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		0.00%	0.00%	0%	0.00%	0.00%
	Total - Transfers in	-	-	-	1,349,417	-	-	-	-	-	-	-	-	11,811,745		-	-	-	1,349,417	1,349,417
	Transfers out															-	-	-	-	-
58-3900.5901	Transfers out	-	(127,040)	-	-	-	-	-	-	-	-	-	-	-		(127,040)	-	127,040	-	-
0.0%	To General Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Capital Projects Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Municipal Accommodations Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To State Accommodations Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Hospitality Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Marina Enterprise Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Victim Assistance Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Recreation Building Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Transfers out	-	(127,040)	-	-	-	-	-	-	-	-	-	-	-		(127,040)	-	127,040	-	-
	Total other financing sources (uses)	-	(127,040)	-	1,349,417	-	-	-	-	-	-	-	-	11,811,745		(127,040)	-	127,040	1,349,417	1,349,417
	Net change in fund balances	755,753	1,441,710	(2,298,080)	(5,330,864)	1,813,320	1,970,825	1,527,983	1,521,519	1,879,376	1,295,352	2,337,741	1,825,771	(14,436,577)		1,441,710	(2,298,080)	(3,739,790)	(5,330,864)	(3,032,784)
	Fund Balances:																			
	Nonspendable																			
	<placeholder>	-	-		-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Nonspendable	-	-		-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Restricted															-	-	-	-	-

City of Isle of Palms, SC
FY27 Budget Planning Model
Scenario 1
Beach Preservation Fee Fund

	Actual	Actual	Forecast	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Beach Preservation	9,101,476	10,543,186	8,245,106	2,914,242	4,727,562	6,698,387	8,226,370	9,747,889	11,627,265	12,922,618	15,260,358	17,086,129	2,649,552
Total - Restricted	9,101,476	10,543,186	8,245,106	2,914,242	4,727,562	6,698,387	8,226,370	9,747,889	11,627,265	12,922,618	15,260,358	17,086,129	2,649,552
Committed													
<placeholder>	-	-		-	-	-	-	-	-	-	-	-	-
Total - Committed	-	-	-	-	-	-	-	-	-	-	-	-	-
Unassigned													
Unassigned fund balance	-	-		-	-	-	-	-	-	-	-	-	-
Total - Unassigned	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Fund Balance	9,101,476	10,543,186	8,245,106	2,914,242	4,727,562	6,698,387	8,226,370	9,747,889	11,627,265	12,922,618	15,260,358	17,086,129	2,649,552
Total Fund Balance - % of Revenues	302.3%	202.4%	157.7%	62.7%	196.81%	269.44%	320.32%	368.29%	425.93%	459.61%	526.41%	570.95%	18.13%
Unassigned Fund Balance - % of Revenues	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Unassigned Fund Balance - % of Expenditures	403.6%	289.6%	109.5%	29.2%	802.96%	1300.01%	790.85%	866.28%	1367.18%	852.26%	2719.10%	1464.33%	9.12%
Net Earnings	755,753	1,441,710	(2,298,080)	(5,330,864)	1,813,320	1,970,825	1,527,983	1,521,519	1,879,376	1,295,352	2,337,741	1,825,771	(14,436,577)
Debt Service Coverage	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues & Transfers In	3,010,612	5,208,800	5,229,631	4,645,149	2,402,084	2,486,080	2,568,180	2,646,781	2,729,830	2,811,627	2,898,969	2,992,591	14,615,975
Operating Expenses & Transfers Out	358,313	2,091,950	1,431,375	1,076,963	160,314	128,251	129,534	130,829	132,137	133,459	134,793	136,141	137,503
Cash Funded Capital Outlay	1,896,546	1,666,121	6,096,336	8,899,050	428,450	387,004	910,664	994,434	718,317	1,382,816	426,435	1,030,679	28,915,049
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-

NOTES

	Actual	Forecast	Increase/Decrease	Projected	Increase/Decrease
	2025	2026	From Actual 2025	2027	From Forecast 2026
Beach Preservation	10,543,186	8,245,106	(2,298,080)	2,914,242	(5,330,864)
Total - Restricted	10,543,186	8,245,106	(2,298,080)	2,914,242	(5,330,864)
Committed	-	-	-	-	-
<placeholder>	-	-	-	-	-
Total - Committed	-	-	-	-	-
Unassigned	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-
Total - Unassigned	-	-	-	-	-
Total Fund Balance	10,543,186	8,245,106	(2,298,080)	2,914,242	-
Total Fund Balance - % of Revenues	202.4%	157.7%	-11032.0%	62.7%	0.0%
Unassigned Fund Balance - % of Revenues	0.0%	0.0%	0.0%	0.0%	0.0%
Unassigned Fund Balance - % of Expenditures	289.6%	109.5%	-59.1%	29.2%	0.0%
Net Earnings	1,441,710	(2,298,080)	(3,739,790)	(5,330,864)	(3,032,784)
Debt Service Coverage	-	-	-	-	-
Total Revenues & Transfers In	5,208,800	5,229,631	5,229,631	4,645,149	-
Operating Expenses & Transfers Out	2,091,950	1,431,375	1,431,375	1,076,963	-
Cash Funded Capital Outlay	896,627	6,096,336	6,096,336	8,899,050	-
Debt Service	-	-	-	-	-

City of Isle of Palms, SC
FY27 Budget Planning Model
Scenario 1
Disaster Recovery Fund

		Actual 2024	Actual 2025	Forecast 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032	Projected 2033	Projected 2034	Projected 2035	Projected 2036		Actual 2025	Forecast 2026	Increase/Decrease From Actual 2025	Projected 2027	Increase/Decrease From Forecast 2026
	Revenues:																			
60-3450.4111	GRANT INCOME	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
60-3500.4501	MISCELLANEOUS	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
60-3500.4505	INTEREST INCOME	167,266	154,562	122,307	129,853	133,356	136,961	140,670	144,487	148,413	152,454	156,611	160,889	165,292	Interest income based on 3% annual rate of LGIP investment balance.	154,562	122,307	(32,255)	129,853	7,546
	Proposed Operating Revenue																			
	Recurring Annually	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Structured	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Proposed Operating Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total revenues	167,266	154,562	122,307	129,853	133,356	136,961	140,670	144,487	148,413	152,454	156,611	160,889	165,292		154,562	122,307	(32,255)	129,853	7,546
	Actual growth	39.57%	-7.60%	-20.87%	6.17%	2.70%	2.70%	2.71%	2.71%	2.72%	2.72%	2.73%	2.73%	2.74%		n/a	-20.87%	n/a	6.17%	n/a
	Expenditures:																			
60-4120.5013	BANK SERVICE CHARGES	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
60-4120.5045	STROM PREPARATION/CLEANUP	1,510	38,682	10,000	10,000	10,100	10,201	10,303	10,406	10,510	10,615	10,721	10,829	10,937	ONLY IF NEEDED	38,682	10,000	(28,682)	10,000	-
60-4120.5058	HURRICANE BUILDING COST	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
60-4120.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
60-4120.5079	MISC & CONTINGENCY EXP	54	-	-	3,000	3,030	3,060	3,091	3,122	3,153	3,185	3,216	3,249	3,281	$3k annually for costs related to annual Hurricane Expo community event	-	-	-	3,000	3,000
	Total - Expenditures:	1,564	38,682	10,000	13,000	13,130	13,261	13,394	13,528	13,663	13,800	13,938	14,077	14,218		38,682	9,999	(28,682)	13,000	3,000
	Debt service (existing):																			
	Principal	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Interest	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Debt service (existing):	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Debt service (proposed):															-	-	-	-	-
	Principal repayments	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Interest	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Debt service (proposed):	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total expenditures	1,564	38,682	10,000	13,000	13,130	13,261	13,394	13,528	13,663	13,800	13,938	14,077	14,218		38,682	9,999	(28,682)	13,000	3,000
	Actual growth	-98.60%	2373.27%	-74.15%	30.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%		n/a	-74.15%	n/a	30.01%	n/a
	Revenues over (under) expenditures	165,702	115,880	112,307	116,853	120,226	123,700	127,276	130,959	134,750	138,654	142,674	146,812	151,074		115,880	112,308	(3,573)	116,853	4,546
	Other Financing Sources (Uses):																			
	Sale of Capital Assets	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Lease Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Transfers in	73,683	-													-	-	-	-	-
68-3900.4901	Transfers in	-	700,652	-	-	-	-	-	-	-	-	-	-	-		700,652	-	(700,652)	-	-
	From General Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From Capital Projects Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From Municipal Accommodations Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From State Accommodations Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From Hospitality Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From Beach Preservation Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From Marina Enterprise Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From Victim Assistance Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Transfers in	73,683	700,652	-	-	-	-	-	-	-	-	-	-	-		700,652	-	(700,652)	-	-
	Transfers out															-	-	-	-	-
	Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To General Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Capital Proiects Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Municipal Accommodations Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To State Accommodations Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Hospitality Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Beach Preservation Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Marina Enterprise Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Victim Assistance Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total other financing sources (uses)	73,683	700,652	-	-	-	-	-	-	-	-	-	-	-		700,652	-	(700,652)	-	-
	Net change in fund balances	239,385	816,532	112,307	116,853	120,226	123,700	127,276	130,959	134,750	138,654	142,674	146,812	151,074		816,532	112,308	(704,225)	116,853	4,546
	Fund Balances:																			
	Nonspendable															-	-	-	-	-
	<placeholder>	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Nonspendable	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Restricted															-	-	-	-	-
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	Total - Restricted	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Assigned															-	-	-	-	-
	Assigned	3,406,089	4,222,621	4,334,928	4,451,781	4,572,007	4,695,707	4,822,983	4,953,942	5,088,692	5,227,346	5,370,020	5,516,832	5,667,906		4,222,621	4,334,928	112,307	4,451,781	116,853
	Total - Assigned	3,406,089	4,222,621	4,334,928	4,451,781	4,572,007	4,695,707	4,822,983	4,953,942	5,088,692	5,227,346	5,370,020	5,516,832	5,667,906		4,222,621	4,334,928	112,307	4,451,781	116,853
	Unassigned															-	-	-	-	-
	Unassigned fund balance	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Unassigned	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total Fund Balance	3,406,089	4,222,621	4,334,928	4,451,781	4,572,007	4,695,707	4,822,983	4,953,942	5,088,692	5,227,346	5,370,020	5,516,832	5,667,906		4,222,621	4,334,928	112,307	4,451,781	116,853
	Total Fund Balance - % of Revenues	1413.6%	493.8%	3544.3%	3428.3%	3428.41%	3428.49%	3428.57%	3428.65%	3428.73%	3428.81%	3428.88%	3428.96%	3429.03%		493.8%	3544.3%	-15.3%	3428.3%	1548.6%
	Unassigned Fund Balance - % of Revenues	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		0.0%	0.0%	0.0%	0.0%	0.0%
	Unassigned Fund Balance - % of Expenditures	217780.6%	10916.2%	43348.2%	34244.3%	34820.94%	35408.97%	36008.64%	36620.18%	37243.83%	37879.84%	38528.43%	39189.87%	39864.41%		10916.2%	43352.5%	-391.6%	34244.5%	3895.1%
	Net Earnings	239,385	816,532	112,307	116,853	120,226	123,700	127,276	130,959	134,750	138,654	142,674	146,812	151,074		816,532	112,308	(704,225)	116,853	4,546

City of Isle of Palms, SC

FY27 Budget Planning Model
Scenario 1
Fire Department 1% Fund

		Actual 2024	Actual 2025	Forecast 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032	Projected 2033	Projected 2034	Projected 2035	Projected 2036	NOTES	Actual 2025	Forecast 2026	Increase/Decrease From Actual 2025	Projected 2027	Increase/Decrease From Forecast 2026
	Revenues:																			
40-3450.4120	VFD 1% REBATE	227,860	283,493	341,022	344,432	347,876	351,355	354,868	358,417	362,001	365,621	369,277	372,970	376,700	Firemen's Insurance and Inspection Funds	283,493	341,022	57,529	344,432	3,410
40-3500.4505	INTEREST	775	710	625	329	341	354	368	382	396	412	428	444	461	Interest income based on 3% annual rate of LGIP investment balance.	710	625	(85)	329	(296)
	Proposed Operating Revenue																			-
	Recurring Annually	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Structured	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Proposed Operating Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total revenues	228,635	284,203	341,647	344,761	348,218	351,709	355,236	358,799	362,398	366,033	369,705	373,414	377,161		284,203	341,647	57,444	344,761	3,114
	Actual growth	9.48%	24.30%	20.21%	0.91%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%		n/a	20.21%	n/a	0.91%	n/a
	Expenditures:																			
40-4520.5013	BANK SERVICE CHARGES	48	53	187	189	191	193	195	197	199	200	202	205	207	FD1% Fund	53	187	134	189	2
40-4520.5014	MEMBERSHIPS AND DUES	-	6,867	5,000	7,070	7,141	7,212	7,284	7,357	7,431	7,505	7,580	7,656	7,732	FD1% Fund	6,867	5,000	(1,867)	7,070	2,070
40-4520.5021	TELEPHONE/CABLE	4,228	5,854	5,100	5,151	5,203	5,255	5,307	5,360	5,414	5,468	5,523	5,578	5,634	FD1% Fund	5,854	5,100	(754)	5,151	51
40-4520.5025	NON-CAPITAL TOOLS & EQUIPEMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	FD1% Fund	-	-	-	-	-
40-4520.5041	UNIFORM	-	-	-	-	-	-	-	-	-	-	-	-	-	FD1% Fund	-	-	-	-	-
40-4520.5062	INSURANCE	218,050	272,255	343,285	329,554	332,849	336,178	339,540	342,935	346,364	349,828	353,326	356,860	360,428	FD1% Fund. This line item includes contributions to the Fireman's Retirement Fund	272,255	343,285	71,030	329,554	(13,731)
40-4520.5079	MISCELLANEOUS	1,890	235	1,375	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	FD1% Fund	235	1,375	1,140	2,000	625
	Total - Expenditures:	224,216	285,265	354,950	343,964	347,383	350,837	354,326	357,849	361,407	365,001	368,631	372,298	376,001		285,264	354,950	69,683	343,964	(10,984)
	Debt service (existing):																			
	Principal	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Interest	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Debt service (existing):	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Debt service (proposed):															-	-	-	-	-
	Principal repayments	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Interest	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Debt service (proposed):	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total expenditures	224,216	285,265	354,950	343,964	347,383	350,837	354,326	357,849	361,407	365,001	368,631	372,298	376,001		285,264	354,950	69,683	343,964	(10,984)
	Actual growth	13.48%	27.23%	24.43%	-3.10%	0.99%	0.99%	0.99%	0.99%	0.99%	0.99%	0.99%	0.99%	0.99%		n/a	24.43%	n/a	-3.09%	n/a
	Revenues over (under) expenditures	4,419	(1,062)	(13,303)	797	834	872	911	950	990	1,032	1,074	1,117	1,160		(1,061)	(13,303)	(12,240)	797	14,098
	Other Financing Sources (Uses):																			
	Sale of Capital Assets	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Lease Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Transfers in															-	-	-	-	-
68-3900.4901	Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From General Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From Capital Projects Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From Municipal Accommodations Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From State Accommodations Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From Hospitality Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From Beach Preservation Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From Marina Enterprise Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From Victim Assistance Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Transfers out															-	-	-	-	-
	Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To General Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Capital Projects Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Municipal Accommodations Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To State Accommodations Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Hospitality Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Beach Preservation Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Marina Enterprise Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Victim Assistance Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Net change in fund balances	4,419	(1,062)	(13,303)	797	834	872	911	950	990	1,032	1,074	1,117	1,160		(1,061)	(13,303)	(13,303)	797	14,100
	Fund Balances:																			
	Nonspendable															-	-	-	-	-
	<placeholder>	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Nonspendable	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Restricted															-	-	-	-	-
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	Total - Restricted	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Assigned															-	-	-	-	-
	Assigned	35,743	34,681	21,378	22,175	23,009	23,881	24,792	25,742	26,732	27,764	28,837	29,954	31,114		34,681	21,378	(13,303)	22,175	797
	Total - Assigned	35,743	34,681	21,378	22,175	23,009	23,881	24,792	25,742	26,732	27,764	28,837	29,954	31,114		34,681	21,378	(13,303)	22,175	797
	Unassigned															-	-	-	-	-
	Unassigned fund balance	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Unassigned	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total Fund Balance	35,743	34,681	21,378	22,175	23,009	23,881	24,792	25,742	26,732	27,764	28,837	29,954	31,114		34,681	21,378	(13,303)	22,175	797
	Total Fund Balance - % of Revenues	15.6%	12.2%	0.0%	6.4%	6.61%	6.79%	6.98%	7.17%	7.38%	7.58%	7.80%	8.02%	8.25%		12.2%	6.3%	-23.2%	6.4%	25.6%
	Unassigned Fund Balance - % of Revenues	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		0.0%	0.0%	0.0%	0.0%	0.0%
	Unassigned Fund Balance - % of Expenditures	15.9%	12.2%	0.0%	6.4%	6.62%	6.81%	7.00%	7.19%	7.40%	7.61%	7.82%	8.05%	8.28%		12.2%	6.0%	-19.1%	6.4%	-7.3%
	Net Earnings	4,419	(1,062)	(13,303)	797	834	872	911	950	990	1,032	1,074	1,117	1,160		(1,061)	(13,303)	(13,303)	797	14,100

City of Isle of Palms, SC
FY27 Budget Planning Model
Scenario 1
Victim Assistance Fund

		Actual 2024	Actual 2025	Forecast 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032	Projected 2033	Projected 2034	Projected 2035	Projected 2036	Notes	Actual 2025	Forecast 2026	Increase/Decrease From Actual 2025	Projected 2027	Increase/Decrease From Forecast 2026
	Revenues:																			
64-3450.4112	COURT ASSESSMENTS FOR VICTIMS	15,063	11,120	14,000	14,140	14,281	14,424	14,568	14,714	14,861	15,010	15,160	15,312	15,465		11,120	14,000	2,880	14,140	140
64-3500.4505	INTEREST	-	-	-	949	950	954	963	975	992	1,012	1,038	1,068	1,102	Interest income based on 3% annual rate of LGIP investment balance.	-	-	-	949	949
	Proposed Operating Revenue																			
	Recurring Annually	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Structured	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Proposed Operating Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total revenues	15,063	11,120	14,000	15,089	15,231	15,379	15,531	15,689	15,853	16,022	16,198	16,379	16,567		11,120	14,000	2,880	15,089	1,089
	Actual growth	1.32%	-26.18%	25.90%	7.78%	0.94%	0.97%	0.99%	1.02%	1.04%	1.07%	1.09%	1.12%	1.15%		n/a	25.90%	n/a	7.78%	n/a
	Expenditures:																			
64-4420.5010	PRINT AND OFFICE SUPPLIES	-	-	500	505	510	515	520	526	531	536	541	547	552		-	500	500	505	5
64-4420.5014	MEMBERSHIP AND DUES	-	-	50	51	51	52	52	53	53	54	54	55	55		-	50	50	51	1
64-4420.5021	TELEPHONE/CABLE	-	-	750	758	765	773	780	788	796	804	812	820	828	Add phone for 2nd officer	-	750	750	758	8
64-4420.5064	EMPLOYEE TRAINING	612	-	700	707	714	721	728	736	743	750	758	766	773		-	700	700	707	7
64-4420.5079	MISCELLANEOUS	10,274	9,612	10,000	10,100	10,100	10,100	10,100	10,100	10,100	10,100	10,100	10,100	10,100	Add provision to cover incidental services for victims, such as towing of victim's car. SC Attorney General- return funds over $25K. Budget is an average of all years funds were returned.	9,612	10,000	388	10,100	100
	Total - Expenditures:	*10,886*	*9,612*	*12,000*	*12,120*	*12,140*	*12,161*	*12,181*	*12,202*	*12,223*	*12,244*	*12,266*	*12,287*	*12,309*		*9,612*	*12,000*	*2,388*	*12,120*	*120*
	Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Cash Funded (Dashboard)	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Cash Funded (CIP)	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Proposed Operating Expenses															-	-	-	-	-
	Recurring Annually	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Structured	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Proposed Operating Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Debt service (existing):															-	-	-	-	-
	Principal	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Interest	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Debt service (existing):	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Debt service (proposed):															-	-	-	-	-
	Principal repayments	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Interest	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Debt service (proposed):	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total expenditures	10,886	9,612	12,000	12,120	12,140	12,161	12,181	12,202	12,223	12,244	12,266	12,287	12,309		9,612	12,000	2,388	12,120	120
	Actual growth	31.22%	-11.70%	24.84%	1.00%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	0.18%	0.18%	0.18%		n/a	24.84%	n/a	1.00%	n/a
	Revenues over (under) expenditures	4,177	1,508	2,000	2,969	3,091	3,218	3,350	3,487	3,630	3,778	3,932	4,092	4,258		1,508	2,000	492	2,969	969
	Other Financing Sources (Uses):																			
	Sale of Capital Assets	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Lease Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
60-3900.4901	Transfers in															-	-	-	-	-
	Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From General Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From Capital Projects Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From Municipal Accommodations Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From State Accommodations Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From Hospitality Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From Beach Preservation Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From Marina Enterprise Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From Recreation Building Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
64-3900.5901	Transfers out															-	-	-	-	-
	Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-	Transfers out to General Fund to support payroll costs of part-time victims advocate in the Police Dept	-	-	-	-	-
6.5%	To General Fund	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)		(3,000)	(3,000)	-	(3,000)	-
0.0%	To Capital Projects Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Municipal Accommodations Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To State Accommodations Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Hospitality Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	To Beach Preservation Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Marina Enterprise Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Recreation Building Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Transfers out	(4,750)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)		(3,000)	(3,000)	-	(3,000)	-
	Total other financing sources (uses)	(4,750)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)		(3,000)	(3,000)	-	(3,000)	-
	Net change in fund balances	(573)	(1,492)	(1,000)	(31)	91	218	350	487	630	778	932	1,092	1,258		(1,492)	(1,000)	492	(31)	969
	Fund Balances:																			
	Nonspendable																			
	<placeholder>	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Nonspendable	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Restricted															-	-	-	-	-
	Restricted	34,612	33,120	32,120	32,089	32,180	32,398	32,748	33,235	33,865	34,643	35,575	36,667	37,925		33,120	32,120	(1,000)	32,089	(31)
	Total - Restricted	34,612	33,120	32,120	32,089	32,180	32,398	32,748	33,235	33,865	34,643	35,575	36,667	37,925		33,120	32,120	(1,000)	32,089	(31)
	Assigned															-	-	-	-	-
	<placeholder>	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Assigned	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Unassigned															-	-	-	-	-
	Unassigned fund balance	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Unassigned	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total Fund Balance	34,612	33,120	32,120	32,089	32,180	32,398	32,748	33,235	33,865	34,643	35,575	36,667	37,925		33,120	32,120	(1,000)	32,089	(31)
	Total Fund Balance - % of Revenues	229.8%	297.8%	229.4%	212.7%	211.28%	210.67%	210.85%	211.83%	213.62%	216.22%	219.63%	223.86%	228.92%		297.8%	229.4%	-34.7%	212.7%	-2.9%
	Unassigned Fund Balance - % of Revenues	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		0.0%	0.0%	0.0%	0.0%	0.0%
	Unassigned Fund Balance - % of Expenditures	318.0%	344.6%	267.7%	264.8%	265.07%	266.42%	268.84%	272.38%	277.06%	282.93%	290.04%	298.41%	308.10%		344.6%	267.7%	-41.9%	264.8%	-25.9%

City of Isle of Palms, SC
FY27 Budget Planning Model
Scenario 1
Recreation Building Fund

		Actual 2024	Actual 2025	Forecast 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032	Projected 2033	Projected 2034	Projected 2035	Projected 2036		Actual 2025	Forecast 2026	Increase/Decrease From Actual 2025	Projected 2027	Increase/Decrease From Forecast 2026
	Revenues:																			
68-3500.4501	MISCELLANEOUS REVENUE	16,946	13,287	16,000	16,160	16,322	16,485	16,650	16,816	16,984	17,154	17,326	17,499	17,674	Includes $15k for Beach Run registration fees. Engraved bricks 20 @ $50.00 each.	13,287	16,000	2,713	16,160	160
68-3500.4505	INTEREST	6,142	5,613	4,000	2,556	2,759	2,969	3,185	3,408	3,639	3,876	4,121	4,374	4,635	Interest income based on 3% annual rate of LGIP investment balance.	5,613	4,000	(1,613)	2,556	(1,444)
	Proposed Operating Revenue																			
	Recurring Annually	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Structured	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Proposed Operating Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total revenues	23,088	18,900	20,000	18,716	19,081	19,454	19,835	20,225	20,623	21,031	21,447	21,873	22,309		18,900	20,000	1,100	18,716	(1,284)
	Actual growth	2.53%	-18.14%	5.82%	-6.42%	1.95%	1.95%	1.96%	1.96%	1.97%	1.98%	1.98%	1.99%	1.99%		n/a	5.82%	n/a	-6.42%	n/a
	Expenditures:																			
68-4820.5026	MAINT & SERVICE CONTRACTS	1,600	280	800	808	816	824	832	841	849	858	866	875	884	Expense related to engraving pavers at Rec Dept. Budget 20 bricks at $40 each	280	800	520	808	8
68-4830.5092	SPECIAL ACTIVITIES	10,951	13,504	14,000	14,140	14,281	14,424	14,568	14,714	14,861	15,010	15,160	15,312	15,465	Expenses related to IOP Beach Run, makes some revenue and could be offset on it	13,504	14,000	496	14,140	140
	Total - Expenditures:	*12,551*	*13,784*	*14,800*	*14,948*	*15,097*	*15,248*	*15,401*	*15,555*	*15,710*	*15,868*	*16,026*	*16,187*	*16,348*		*13,784*	*14,800*	*1,016*	*14,948*	*148*
	Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Cash Funded (Dashboard)	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Cash Funded (CIP)	-	-	60,000	-	-	-	-	-	-	-	-	-	-		-	60,000	60,000	-	(60,000)
	Proposed Operating Expenses															-	-	-	-	-
	Recurring Annually	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Structured	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Proposed Operating Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Debt service (existing):															-	-	-	-	-
	Principal	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Interest	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Debt service (existing):	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Debt service (proposed):															-	-	-	-	-
	Principal repayments	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Interest	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Debt service (proposed):	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total expenditures	12,551	13,784	74,800	14,948	15,097	15,248	15,401	15,555	15,710	15,868	16,026	16,187	16,348		13,784	74,800	61,016	14,948	(59,852)
	Actual growth	10.65%	9.82%	442.66%	-80.02%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%		n/a	442.66%	n/a	-80.02%	n/a
	Revenues over (under) expenditures	10,537	5,116	(54,800)	3,768	3,983	4,205	4,434	4,670	4,913	5,163	5,421	5,687	5,961		5,116	(54,800)	(59,916)	3,768	58,568
	Other Financing Sources (Uses):																			
	Sale of Capital Assets	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Lease Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Transfers in														Transfer in from State Atax fund to sponsor IOP Beach Run	-	-	-	-	-
68-3900.4901	Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From General Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From Capital Projects Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From Municipal Accommodations Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From State Accommodations Tax Fund	3,000	3,000	3,000	3,000	3,000	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	3,000	3,000	-	3,000	-
	From Hospitality Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From Beach Preservation Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From Marina Enterprise Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From Victim Assistance Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - 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	3,000		3,000	3,000	-	3,000	-
	Transfers out															-	-	-	-	-
	Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To General Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Capital Projects Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Municipal Accommodations Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To State Accommodations Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Hospitality Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	To Beach Preservation Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Marina Enterprise Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Victim Assistance Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total other financing sources (uses)	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000		3,000	3,000	-	3,000	-
	Net change in fund balances	13,537	8,116	(51,800)	6,768	6,983	7,205	7,434	7,670	7,913	8,163	8,421	8,687	8,961		8,116	(51,800)	(59,916)	6,768	58,568
	Fund Balances:																			
	Nonspendable																			
	<placeholder>	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Nonspendable	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Restricted															-	-	-	-	-
	<placeholder>	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Restricted	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Assigned															-	-	-	-	-
	Assigned	126,779	134,895	83,095	89,863	96,847	104,052	111,486	119,156	127,068	135,231	143,652	152,339	161,299		134,895	83,095	(51,800)	89,863	6,768
	Total - Assigned	126,779	134,895	83,095	89,863	96,847	104,052	111,486	119,156	127,068	135,231	143,652	152,339	161,299		134,895	83,095	(51,800)	89,863	6,768
	Unassigned															-	-	-	-	-
	Unassigned fund balance	-	-		-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Unassigned	-	-		-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total Fund Balance	126,779	134,895	83,095	89,863	96,847	104,052	111,486	119,156	127,068	135,231	143,652	152,339	161,299		134,895	83,095	(51,800)	89,863	6,768
	Total Fund Balance - % of Revenues	486.0%	616.0%	361.3%	413.8%	438.60%	463.41%	488.23%	513.06%	537.90%	562.75%	587.60%	612.46%	637.32%		616.0%	361.3%	-4709.1%	413.8%	-527.1%
	Unassigned Fund Balance - % of Revenues	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		0.0%	0.0%	0.0%	0.0%	0.0%
	Unassigned Fund Balance - % of Expenditures	1010.1%	978.6%	111.1%	601.2%	641.48%	682.38%	723.89%	766.03%	808.81%	852.25%	896.35%	941.14%	986.64%		978.6%	111.1%	-84.9%	601.2%	-11.3%
	Net Earnings	13,537	8,116	(51,800)	6,768	6,983	7,205	7,434	7,670	7,913	8,163	8,421	8,687	8,961		8,116	(51,800)	(59,916)	6,768	58,568

City of Isle of Palms, SC
FY27 Budget Planning Model
Scenario 1
Marina Enterprise Fund

		Actual 2024	Actual 2025	Forecast 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032	Projected 2033	Projected 2034	Projected 2035	Projected 2036	FY2026 NOTES	Actual 2025	Forecast 2026	Increase/Decrease From Actual 2025	Projected 2027	Increase/Decrease From Forecast 2026
	Revenues:																			
	Operating Revenues																			
90-3450.4111	GRANT INCOME	683,357	-	-	700,000	-	-	-	-	-	-	-	-	-	$700k SCPRT State budget allocation for Marina dredging	-	-	-	700,000	700,000
90-3500.4501	MISCELLANEOUS INCOME	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
90-3600.4610	MARINA STORE LEASE INCOME	60,685	60,685	62,809	63,437	64,071	64,712	65,359	66,013	66,673	67,340	68,013	68,693	69,380	Budget based on current base rent. Forecast assumes a 1% annual increase.	60,685	62,809	62,809	63,437	628
90-3600.4620	MARINA OPERATIONS LEASE INCOME	143,617	143,617	148,644	150,130	151,632	153,148	154,680	156,226	157,789	159,366	160,960	162,570	164,195	Budget based on current base rent. Forecast assumes a 1% annual increase.	143,617	148,644	148,644	150,130	1,486
90-3600.4630	MARINA RESTAURANT LEASE INCOME	93,410	93,410	98,749	99,736	100,734	101,741	102,759	103,786	104,824	105,872	106,931	108,000	109,080	Budget based on current base rent. Forecast assumes a 1% annual increase.	93,410	98,749	98,749	99,736	987
90-3600.4660	MARINA PUBLIC DOCK INCOME	-	-		-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
90-3600.4645	MARINA STORE VARIABLE LEASE INCOME	6,899	25,847	24,426	25,647	26,417	27,209	28,025	28,866	29,732	30,624	31,543	32,489	33,464	Budget based on last 12 months estimated additional rent. Forecast assumes a 5% annual increase.	25,847	24,426	24,426	25,647	1,221
90-3600.4655	MARINA OPERATIONS VARIABLE LEASE INCOME	21,426	93,777	108,882	114,326	117,756	121,289	124,927	128,675	132,535	136,511	140,607	144,825	149,170	Budget based on last 12 months estimated additional rent. Forecast assumes a 5% annual increase.	93,777	108,882	108,882	114,326	5,444
90-3600.4665	MARINA RESTARUANT VARIABLE LEASE INCOME	125,513	279,847	256,548	269,375	277,457	285,780	294,354	303,184	312,280	321,648	331,298	341,237	351,474	Budget based on last 12 months estimated additional rent. Forecast assumes a 5% annual increase.	279,847	256,548	256,548	269,375	12,827
90-3600.4670	MARINA STORE LEASE INTEREST	43,016	41,567	40,320	39,514	38,723	37,949	37,190	36,446	35,717	35,003	34,303	33,617	32,944	Per GASB 87 - To record how leases are accounted for by governmental entities.	41,567	40,320	40,320	39,514	(806)
90-3600.4680	MARINA OPERATIONS LEASE INTEREST	102,013	98,578	95,678	93,764	91,889	90,051	88,250	86,485	84,756	83,061	81,399	79,771	78,176	Per GASB 87 - To record how leases are accounted for by governmental entities.	98,578	95,678	95,678	93,764	(1,914)
90-3600.4690	MARINA RESTAURANT LEASE INTEREST	69,362	68,256	67,597	66,245	64,920	63,622	62,349	61,102	59,880	58,683	57,509	56,359	55,232	Per GASB 87 - To record how leases are accounted for by governmental entities.	68,256	67,597	67,597	66,245	(1,352)
	Total - Operating Revenues	1,349,298	905,584	903,653	1,622,176	933,599	945,502	957,893	970,785	984,186	998,108	1,012,563	1,027,561	1,043,115		905,584	903,653	903,653	1,622,176	718,523
	Non-Operating Revenues																	-		-
	Gain (Loss) on Sale of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
90-3500.4505	Interest Earned on Investments	98,405	129,248	136,500	7,479	7,391	7,520	7,654	7,806	7,952	8,115	8,284	8,449	4,884	Interest income based on 3% annual rate of LGIP investment balance. LGIP balance reduced for Marina Dredging.	129,248	136,500	136,500	7,479	(129,021)
	Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Non-Operating Revenues	98,405	129,248	136,500	7,479	7,391	7,520	7,654	7,806	7,952	8,115	8,284	8,449	4,884		129,248	136,500	136,500	7,479	(129,021)
	Proposed Operating Revenue															-	-	-	-	-
	Recurring Annually	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Structured	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Proposed Operating Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total revenues	1,447,703	1,034,832	1,040,153	1,629,655	940,990	953,021	965,548	978,590	992,138	1,006,223	1,020,847	1,036,010	1,047,999		1,034,832	1,040,153	1,040,153	1,629,655	589,502
	Actual growth	105.08%	-28.52%	0.51%	56.67%	-42.26%	1.28%	1.31%	1.35%	1.38%	1.42%	1.45%	1.49%	1.16%		n/a	0.51%	n/a	56.67%	n/a
	Expenditures:																			
	Marina General & Admin																			
90-6120.5022	WATER AND SEWER	433	639	1,000	1,010	1,020	1,030	1,041	1,051	1,062	1,072	1,083	1,094	1,105	Irrigation around sign	639	1,000	1,000	1,010	10
90-6120.5026	MAINT & SERVICE CONTRACTS	4,827	4,443	35,000	775,000	38,750	39,138	39,529	39,924	40,323	40,727	41,134	41,545	41,961	Marina maintenance contingency, ($75K). Approx .6% of insured boat ramp, bulkhead and dock value. Budget includes $700k dredging project funded by a State budget allocation.	4,443	35,000	35,000	775,000	740,000
90-6120.5065	PROFESSIONAL SERVICES	29,213	43,750	32,000	32,320	32,643	32,970	33,299	33,632	33,969	34,308	34,651	34,998	35,348	Legal fees ($10k), UST tank tests ($2k) and provision for tenant financial statement review ($20k).	43,750	32,000	32,000	32,320	320
90-6120.5079	MISCELLANEOUS	6,120	-	4,500	4,545	4,590	4,636	4,683	4,730	4,777	4,825	4,873	4,922	4,971	Provision for resident eco-tour outings	-	4,500	4,500	4,545	45
	Total - Marina General & Admin	40,593	48,832	72,500	812,875	77,004	77,774	78,552	79,337	80,130	80,932	81,741	82,558	83,384		48,832	72,500	72,500	812,875	740,375
	Marina Store																	-		
90-6220.5022	WATER AND SEWER	360	360	360	364	367	371	375	378	382	386	390	394	398	Annual Fireline inspection	360	360	360	364	4
90-6220.5062	INSURANCE	518	642	671	685	698	712	727	741	756	771	787	802	818	Underground storage tank insurance on (2) fuel tanks. Tenant pays for property, liability and flood coverage.	642	671	671	685	13
90-6220.5030	DEPRECIATION	7,180	7,180	7,350	7,424	7,498	7,573	7,648	7,725	7,802	7,880	7,959	8,039	8,119		7,180	7,350	7,350	7,424	74
90-6220.5065	PROFESSIONAL SERVICES	80	127,040	500	505	510	515	520	526	531	536	541	547	552		127,040	500	500	505	5
	Total - Marina Store	8,138	135,222	8,881	8,977	9,073	9,171	9,270	9,370	9,471	9,573	9,677	9,781	9,887		135,222	8,881	8,881	8,977	96
	Marina Operations																	-		
90-6420.5026	MAINT & SERVICE CONTRACTS	-	-	-	-	-	-	-	-	-	-	-	-	-	$450,000 for bulkhead recoating	-	-	-	-	-
90-6420.5030	DEPRECIATION	310,805	305,254	315,000	318,150	321,332	324,545	327,790	331,068	334,379	337,723	341,100	344,511	347,956	Includes depreciation on docks	305,254	315,000	315,000	318,150	3,150
90-6420.5061	ADVERTISING	-	-	5,000	5,050	5,101	5,152	5,203	5,255	5,308	5,361	5,414	5,468	5,523		-	5,000	5,000	5,050	50
90-6420.5062	INSURANCE	216,484	225,673	259,000	264,180	269,464	274,853	280,350	285,957	291,676	297,510	303,460	309,529	315,720	Includes property and liability for the ramp & bulkhead ($40k), docks ($330k*61%=$221k) and underground storage tank insurance on (2) fuel tanks ($2k). Assume 2% annual increase during forecast period.	225,673	259,000	259,000	264,180	5,180
	Total - Marina Operations	527,289	530,927	579,000	587,380	595,896	604,549	613,343	622,280	631,363	640,593	649,974	659,508	669,199		530,927	579,000	579,000	587,380	8,380
	Marina Restaurant																	-		
90-6520.5020	ELECTRIC AND GAS	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
90-6520.5030	DEPRECIATION	4,874	4,874	5,200	5,252	5,305	5,358	5,411	5,465	5,520	5,575	5,631	5,687	5,744		4,874	5,200	5,200	5,252	52
90-6520.5022	WATER AND SEWER	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
90-6520.5026	MAINT & SERVICE CONTRACTS	845	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
90-6520.5062	INSURANCE	7,902	-	22,400	22,848	23,305	23,771	24,246	24,731	25,226	25,731	26,245	26,770	27,305	Portion of dock insurance attributable to restaurant dock ($221k*10%=$22.1k). Assume 2% annual increase during forecast period. Tenant pays for property, liability and flood coverage.	-	22,400	22,400	22,848	448
90-6520.5065	PROFESSIONAL SERVICES	200	-	200	202	204	206	208	210	212	214	217	219	221	Backflow Test	-	200	200	202	2
90-6520.5070	BAD DEBT EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Marina Restaurant	13,821	4,874	27,800	28,302	28,814	29,335	29,866	30,407	30,958	31,520	32,093	32,676	33,270		4,874	27,800	27,800	28,302	502
	Marina Public Dock																			
90-6820.5020	M ELECTRIC AND GAS	686	618	700	707	714	721	728	736	743	750	758	766	773	Electricity for public dock	618	700	700	707	7
90-6820.5030	DEPRECIATION	2,938	-	245	-	-	-	-	-	-	-	-	-	-	Depreciation on dock	-	245	245	-	(245)
90-6820.5026	M MAINT & SERVICE CONTRACTS	3,779	2,463	2,000	2,020	2,040	2,061	2,081	2,102	2,123	2,144	2,166	2,187	2,209		2,463	2,000	2,000	2,020	20
90-6820.5062	M INSURANCE	3,387	-	9,600	-	-	-	-	-	-	-	-	-	-	Insurance billed in Capital Fund	-	9,600	9,600	-	(9,600)
90-6820.5079	M MISCELLANEOUS	474	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-

City of Isle of Palms, SC
FY27 Budget Planning Model
Scenario 1
Marina Enterprise Fund

		Actual 2024	Actual 2025	Forecast 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032	Projected 2033	Projected 2034	Projected 2035	Projected 2036	FY2026 NOTES	Actual 2025	Forecast 2026	Increase/Decrease From Actual 2025	Projected 2027	Increase/Decrease From Forecast 2026
	Total - Marina Public Dock	11.264	3.081	12.545	2.727	2.754	2.782	2.810	2.838	2.866	2.895	2.924	2.953	2.982		3.081	12.545	12.545	2.727	(9.818)
	Proposed Operating Expense																			
	Recurring Annually	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Structured	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Proposed Operating Expense	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Debt service (existing)														Includes interest expense on $4.3 million bond for dock replacement. Marina debt service is funded 75% with State Atax through transfers and 25% from the Marina.	-	-	-	-	-
0.0%	Principal	258,000	264,000	269,000	275,000	281,000	287,000	293,000	300,000	306,000	313,000	320,000	326,000	-		264,000	269,000	269,000	275,000	6,000
90-6120.5011	Interest expense and fiscal charges	74,034	68,429	64,152	58,342	52,402	46,332	40,133	33,804	27,324	20,714	13,954	7,042	-		68,429	64,152	64,152	58,342	(5,810)
	Total - Debt service (existing)	332,034	332,429	333,152	333,342	333,402	333,332	333,133	333,804	333,324	333,714	333,954	333,042	-		332,429	333,152	333,152	333,342	190
	Debt service (proposed)															-	-	-	-	-
	Principal	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Interest	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Debt service (proposed)	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total expenditures	933,139	1,055,365	764,878	1,498,602	765,942	769,943	773,973	778,036	782,112	786,227	790,362	794,519	798,723		1,055,365	1,033,878	1,033,878	1,773,602	739,724
	Actual growth	32.14%	13.10%	-27.52%	95.93%	-48.89%	0.52%	0.52%	0.52%	0.52%	0.53%	0.53%	0.53%	0.53%		n/a	-2.04%	n/a	71.55%	n/a
	Revenues over (under) expenditures	514,564	(20,533)	275,275	131,052	175,047	183,079	191,575	200,555	210,026	219,996	230,485	241,491	249,276		(20,533)	6,275	6,275	(143,948)	(150,223)
	Other Financing Sources (Uses):																			
	Capital Contributions																			
	Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Capital Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Transfers in	-														-	-	-	-	-
90-3900.4901	Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From General Fund		-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From Capital Projects Fund	-	1,649,422	-	-	-	-	-	-	-	-	-	-	-		1,649,422	-	-	-	-
	From Municipal Accommodations Fee Fund	500,000	-	75,000	325,000	75,000	75,750	76,508	77,273	78,045	78,826	79,614	80,410	81,214		-	75,000	75,000	325,000	250,000
	From State Accommodations Tax Fund	253,430	296,974	249,864	500,006	250,051	249,999	249,850	250,353	249,993	250,286	250,465	249,781	-		296,974	249,864	249,864	500,006	250,142
	From Hospitality Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From Beach Preservation Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From Victim Assistance Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From Recreation Building Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Transfers in	753,430	1,946,396	324,864	825,006	325,051	325,749	326,357	327,626	328,038	329,112	330,079	330,191	81,214		1,946,396	324,864	324,864	825,006	500,142
	Transfers out															-	-	-	-	-
	Transfers out	-	(1,522,382)	-	-	-	-	-	-	-	-	-	-	-		(1,522,382)	-	-	-	-
0.0%	To General Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Capital Projects Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Municipal Accommodations Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To State Accommodations Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Hospitality Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Beach Preservation Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Victim Assistance Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Recreation Building Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Transfers out	-	(1,522,382)	-	-	-	-	-	-	-	-	-	-	-		(1,522,382)	-	-	-	-
	Total other financing sources (uses)	753,430	424,014	324,864	825,006	325,051	325,749	326,357	327,626	328,038	329,112	330,079	330,191	81,214		424,014	324,864	324,864	825,006	500,142
	Net earnings	1,267,994	403,481	600,139	956,058	500,099	508,828	517,932	528,180	538,064	549,108	560,565	571,682	330,491		403,481	331,139	331,139	681,058	349,919
	Debt Service Coverage																			
	Total Revenues	1,447,703	1,034,832	1,040,153	1,629,655	940,990	953,021	965,548	978,590	992,138	1,006,223	1,020,847	1,036,010	1,047,999		1,034,832	1,040,153	1,040,153	1,629,655	589,502
	Total Expenditures	933,139	1,055,365	764,878	1,498,602	765,942	769,943	773,973	778,036	782,112	786,227	790,362	794,519	798,723		1,055,365	764,878	764,878	1,498,602	733,724
	Net Income of the System	514,564	(20,533)	275,275	131,052	175,047	183,079	191,575	200,555	210,026	219,996	230,485	241,491	249,276		(20,533)	275,275	275,275	131,052	(144,223)
	Less:															-	-	-	-	-
	Gain (Loss) on Sale of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Plus:															-	-	-	-	-
	Debt Service	332,034	332,429	333,152	333,342	333,402	333,332	333,133	333,804	333,324	333,714	333,954	333,042	-		332,429	333,152	333,152	333,342	190
	Available Revenue	846,598	311,896	608,427	464,394	508,449	516,411	524,708	534,359	543,350	553,710	564,439	574,532	249,276		311,896	608,427	608,427	464,394	(144,033)
	Debt Service	332,034	332,429	333,152	333,342	333,402	333,332	333,133	333,804	333,324	333,714	333,954	333,042	-		332,429	333,152	333,152	333,342	190
	Coverage Ratio	2.55	0.94	1.83	1.39	1.53	1.55	1.58	1.60	1.63	1.66	1.69	1.73	N/A		0.94	1.83	1.83	1.39	(0.43)
	Target Coverage Ratio	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00		1.00	1.00	1.00	1.00	-
	Amount over (under) DSC target	1.55	(0.06)	0.83	0.39	0.53	0.55	0.58	0.60	0.63	0.66	0.69	0.73	N/A		(0.06)	0.83	0.83	0.39	(0.43)
	Days Cash on Hand																			
	Beginning unrestricted cash	1,812,317	3,161,161	3,738,239	4,338,378	4,844,436	5,344,535	5,853,362	6,371,294	6,899,474	7,437,538	7,986,646	8,547,210	9,118,893		3,161,161	3,738,239	3,738,239	4,338,378	600,139
	Cash from operations	1,267,994	403,481	600,139	956,058	500,099	508,828	517,932	528,180	538,064	549,108	560,565	571,682	330,491		403,481	600,139	600,139	956,058	355,919
	CIP Projects															-	-	-	-	-
	Cash Funded (Dashboard)	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Cash Funded (CIP)	-	-	-	(450,000)	-	-	-	-	-	-	-	-	-		-	-	-	(450,000)	(450,000)
	Debt Service	-																		
	Audited Cash Flow Operating Activities	1,423,313	(491,947)																	
	Audited Cash Flow From Non-Capital Financing Activities	753,430	1,946,396																	
	Audited Cash Flow From Capital and related financing Activi	(333,427)	(333,855)																	
	Audited Cash Flow From Investing Activities	(494,472)	(543,516)																	
	Ending unrestricted cash	3,161,161	3,738,239	4,338,378	4,844,436	5,344,535	5,853,362	6,371,294	6,899,474	7,437,538	7,986,646	8,547,210	9,118,893	9,449,383		3,738,239	4,338,378	4,338,378	4,844,436	506,058
	Operating Expense (Less Depreciation)	601,105	722,936	700,726	1,440,261	713,541	723,611	733,840	744,232	754,788	765,513	776,408	787,477	798,723		722,936	700,726	700,726	1,440,261	739,535
	Days Cash on Hand	1,920	1,887	2,260	1,228	2,734	2,953	3,169	3,384	3,597	3,808	4,018	4,227	4,318		1,887	2,260	2,260	1,228	(1,032)
	Ending unrestricted cash (target)	1,185,741	1,426,066	1,382,254	2,841,063	1,407,532	1,427,396	1,447,575	1,468,074	1,488,898	1,510,053	1,531,545	1,553,379	1,575,563		1,426,066	1,382,254	1,382,254	2,841,063	1,458,808
	Days Cash on Hand Target	720	720	720	720	720	720	720	720	720	720	720	720	720		720	720	720	720	-
	Amount over (under) DCOH target	1,200	1,167	1,540	508	2,014	2,233	2,449	2,664	2,877	3,088	3,298	3,507	3,598		1,167	1,540	1,540	508	(1,032)
	Net earnings	1,267,994	403,481	600,139	506,058	500,099	508,828	517,932	528,180	538,064	549,108	560,565	571,682	330,491		403,481	331,139	- 331,139	231,058	(100,081)
	Depreciation	-	-			-	-	-	-	-	-	-	-	-		-				

City of Isle of Palms, SC

FY27 Budget Planning Model

Capital Improvement Plan

New, Major Changes, Deferred from FY26

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
On/Off	Description	Departments	Funding Type	Fund	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
On	General - Beach preservation Fund Capital Outlay	General Government	Cash	Beach Preservation Fee Fund	17,950	896,627											
On	Building - Capital Projects Fund	Building Planning an	Cash	Capital Projects Fund	-	-											
On	Fire - Capital Projects Fund	Fire	Cash	Capital Projects Fund	143,086	105,650											
On	General - Capital Projects Fund	General Government	Cash	Capital Projects Fund	69,696	57,451											
On	MarinaDock Capital	IOP Marina	Cash	Capital Projects Fund	-	1,522,383											
On	Police - Capital Projects Fund	Police	Cash	Capital Projects Fund	62,864	87,055											
On	Public Works - Capital Projects Fund	Public Works	Cash	Capital Projects Fund	1,651,771	405,360											
On	Public Works - Capital Projects Fund	Public Works	Cash	Capital Projects Fund	-	135,566											
On	Public Works - Capital Projects Fund	Public Works	Cash	Capital Projects Fund	61,810	92,033											
On	Recreation - Capital Projects Fund	Recreation	Cash	Capital Projects Fund	94,236	171,333											
On	Fire - General Fund	Fire	Cash	General Fund	-	14,318											
On	Garbage Cart - General Fund	General Government	Cash	General Fund	50,658	36,104											
On	Rec - General Fund	Recreation	Cash	General Fund	108,004	-											
On	Fire - Hospitality Tax	Fire	Cash	Hospitality Tax Fund	178,064	65,576											
On	Non-Departmental - Hospitality Tax	Non-Departmental	Cash	Hospitality Tax Fund	14,050	-											
On	Police - Hospitality Tax	Police	Cash	Hospitality Tax Fund	67,090	92,955											
On	Public Works - Hospitality Tax	Public Works	Cash	Hospitality Tax Fund	73,046	43,444											
On	Recreation - Hospitality Tax	Recreation	Cash	Hospitality Tax Fund	10,000	7,870											
On	Fire - Municipal A-Tax	Fire	Cash	Municipal Accommodations Fee Fund	172,284	114,080											
On	General Gov't - Municipal A-Tax	General Government	Cash	Municipal Accommodations Fee Fund	128,276	43,126											
On	IOP Marina - Municipal A-Tax	IOP Marina	Cash	Municipal Accommodations Fee Fund	-	-											
On	Non-Departmental - Municipal A-Tax	Non-Departmental	Cash	Municipal Accommodations Fee Fund	-	-											
On	Police - Municipal A-Tax	Police	Cash	Municipal Accommodations Fee Fund	115,067	56,747											
On	Public Works - Municipal A-Tax	Public Works	Cash	Municipal Accommodations Fee Fund	18,560	26,829											
On	Public Works - Municipal A-Tax- Drainage	Public Works	Cash	Municipal Accommodations Fee Fund	869	-											
On	Recreation - Municipal A-Tax	Recreation	Cash	Municipal Accommodations Fee Fund	102,573	41,316											
On	Recreation Building Capital Outlay	Recreation	Cash	Recreation Building Fund	-	-											
On	Fire - State A-Tax	Fire	Cash	State Accommodations Tax Fund	5,570	49,628											
On	General Gov't - State A-Tax	General Government	Cash	State Accommodations Tax Fund	-	-											
On	IOP Marina - State A-Tax	IOP Marina	Cash	State Accommodations Tax Fund	-	-											
On	Non-Departmental - State A-Tax	Non-Departmental	Cash	State Accommodations Tax Fund	-	-											
On	Police - State A-Tax	Police	Cash	State Accommodations Tax Fund	47,084	166,396											
On	Public Works - State A-Tax	Public Works	Cash	State Accommodations Tax Fund	188,405	-											
On	Recreation - State A-Tax	Recreation	Cash	State Accommodations Tax Fund	124,622	-											
Off																	
Off																	
Off																	
On	**General Government**																
On	Audio Visual (AV) improvements for Council Chamber	General Government	Cash	Capital Projects Fund						50,000							
On	Placer AI -Cell Phone Tracker	General Government	Cash	Capital Projects Fund					14,000								
On	City Hall parking lot fence replacement	General Government	Cash	Capital Projects Fund													
On	Replace framing and metal doors at City Hall	General Government	Cash	Capital Projects Fund				40,000									
On	Elevator equipment modernization	General Government	Cash	Capital Projects Fund				70,000									
On	Upgrade AV in council chambers	General Government	Cash	Capital Projects Fund				60,000									
On	City Hall generator	General Government	Cash	Capital Projects Fund							75,000						
On	Admin & Mayor's radios as needed	General Government	Cash	Capital Projects Fund					-		20,000						
On	FEMA Flood Mitigation project on Forest Trail, fully offset by grant funds. Deferred 325,200 of the 625,000 from FY24.	General Government	Cash	Capital Projects Fund			100,000										
On	Resurface City Hall parking lot	General Government	Cash	Capital Projects Fund							30,000						
On	Reconfigure Upstairs Conference Room to add Office Space	General Government	Cash	Capital Projects Fund			50,000										
On	Planning, design & construction for City Hall repair and reconfiguration. Assumes debt for $4M in FY2X.	General Government	Cash	Capital Projects Fund													
On	Court software replacement	General Government	Cash	State Accommodations Tax Fund								-					
On	Message boards at Connector and Breach Inlet	General Government	Cash	State Accommodations Tax Fund													
Off					-	-	150,000	170000	14,000	50,000	125,000	-	-	-	-	-	-
On	Police Department																
On	Patrol SUVs on average are replaced in the 6th year.	Police	Cash	Capital Projects Fund			64,000	64000	-	66,000	68,000	70,000	72,000	74,000	76,000	78,000	80,000
On	3 Patrol sedans	Police	Cash	Capital Projects Fund													
On	Patrol F150 pickup trucks	Police	Cash	Capital Projects Fund				67000	69,000	71,000			-			83,000	
On	ACO 4WD Pickup Truck	Police	Cash	Capital Projects Fund								51,000					
On	7 traffic counters located at Connector & Breach Inlet	Police	Cash	Capital Projects Fund								30,000					30,000
On	Evidence refrigerator	Police	Cash	Capital Projects Fund													
On	Public Safety Building access control system (1/2 Police)	Police	Cash	Capital Projects Fund													
On	Patrol SUVs on average are replaced in the 6th year.	Police	Cash	Hospitality Tax Fund						-	68,000	-	72,000	74,000	76,000	-	80,000
On	Patrol F150 pickup trucks	Police	Cash	Hospitality Tax Fund			67,000		69,000								
On	(2) 2024 4x4 UTV W/ plow attachment	Police	Cash	Hospitality Tax Fund						24,000			27,000			30,000	
On	Pickup truck for Code Enforcement	Police	Cash	Hospitality Tax Fund						55,000			59,000			65,000	
On	PD radios (in-car & walkies) (58 radios at $6K in FY28)	Police	Cash	Hospitality Tax Fund				21500	348,000								
On	IT Room battery back-up replaced FY25	Police	Cash	Hospitality Tax Fund							12,000					15,000	
On	AI report writing software (25 officers @ $60 mthly)	Police	Cash	Hospitality Tax Fund				18000	19,000	20,000	21,000	22,000	23,000	24,000	25,000	26,000	27,000
On	Patrol SUVs on average are replaced in the 6th year.	Police	Cash	Municipal Accommodations Fee Fund			64,000	64000	-	-	68,000	70,000	-	74,000	76,000	78,000	-

City of Isle of Palms, SC
FY27 Budget Planning Model

Capital Improvement Plan

New, Major Changes, Deferred from FY26

	On/Off	Description	Departments	Funding Type	Fund	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
79	On	Patrol F150 pickup trucks	Police	Cash	Municipal Accommodations Fee Fund													
80	On	Recording equipment (tie in with outside surveillance sys)	Police	Cash	Municipal Accommodations Fee Fund						20,000							
81	On	Two license plate reader (LPRs) for mobile parking enforcement	Police	Cash	Municipal Accommodations Fee Fund													
82	On	Mobile digital billboard	Police	Cash	Municipal Accommodations Fee Fund									20,000				
83	On	New computers (replace windows 10 PCs 16 Units @$2500)	Police	Cash	Municipal Accommodations Fee Fund			40,000						20,000				
84	On	Drone First Responder Docking System (5 years)	Police	Cash	Municipal Accommodations Fee Fund				40500	40,500	40,500	40,500	40,500	41,715	41,715	41,715	41,715	41,715
85	On	In-Car Cradlepoint (16 patrol vehicles)	Police	Cash	Municipal Accommodations Fee Fund				33000	8,700	8,700	8,700	8,700	38,000	9,000	9,000	9,000	9,000
86	On	1 Patrol SUVs on average are replaced in the 6th year. (New Officers)	Police	Cash	State Accommodations Tax Fund				64000									
87	On	Beach services 4WD pickup	Police	Cash	State Accommodations Tax Fund					50,000							64,000	
88	On	(2) 2025 Yamaha ATV Beach services utility	Police	Cash	State Accommodations Tax Fund			22,000		23,000			26,000			29,000		
89	On	Low speed vehicles (LSVs) for parking mgt	Police	Cash	State Accommodations Tax Fund								-					
90	On	Front Beach surveillance system (approx. 7 cameras)	Police	Cash	State Accommodations Tax Fund					35,000					40,000			
91	On	Computer servers per VC3 recommendation (need more information)	Police	Cash	State Accommodations Tax Fund			18,000	18000			21,000	22,000				26,000	
92	On	Speed radar & trailer	Police	Cash	State Accommodations Tax Fund			20,000										
93	On	Solar radar sign	Police	Cash	State Accommodations Tax Fund				8500									
94	On	Police & Court Records Management System (cloudbase Civic RMS)	Police	Cash	State Accommodations Tax Fund				70000	21,500	22,000	22,500	23,000	23,500	24,000	24,500	25,000	25,500
95	On	Add automatic license plate reader for IOP Connector for investigative purposes. Recurring $5k fee for subscription	Police	Cash	State Accommodations Tax Fund					13,000				15,000				
96	On	Taser (Conducted Energy Weapons) Upgrade	Police	Cash	State Accommodations Tax Fund													
97	On	Public Safety Building access control system (1/2 Police)	Police	Cash	State Accommodations Tax Fund													
98	On	Public Safety Drone (Drone as First Responder Software)	Police	Cash	State Accommodations Tax Fund													
99	On	PSB Gate 50%	Police	Cash	State Accommodations Tax Fund			6,000										
100	On	AI traffic signal	Police	Cash	State Accommodations Tax Fund				100000	12,000	12,000	12,000	12,000	12,000	12,500	12,500	12,500	12,500
101	On	*Currently 26 Patrol Vehicles total on average are replaced in the 6th year.*	Police	Cash														
102	Off					-	-	301,000	568500	708,700	339,200	341,700	375,200	423,215	373,215	369,715	553,215	305,715
103	On	**Fire Department**																
104	On	2009 E-One Typhoon Fire Engine E1001 (Pumper) (LT 24 mths) Station 1 (Moved from FY25 to FY28 & $1M to $1.5M).	Fire	New Debt	General Fund					1,500,000								
105	On	2003 E-One Cyclone II Tower TW1002 95' Ladder Truck (LT 24 mths) ($1M to $2.5M)	Fire	New Debt	General Fund				2,500,000									
106	On	2023 Ford F-150 SQ1001 Squad Station 1	Fire	Cash	Capital Projects Fund							125,000						
107	On	High-Water Vehicle (Future Year)	Fire	Cash	Capital Projects Fund				0	365,000								
108	On	High Water Equipment & Trailer (Suit and Raft)	Fire	Cash	Capital Projects Fund				30000									
109	On	One Thermal imaging camera (we have 4) in future repl all at once	Fire	Cash	Capital Projects Fund			20,000					70,000					
110	On	Porta-Count machine for SCBA mask fit testing (only w/ failure)	Fire	Cash	Capital Projects Fund						30,000							
111	On	Battery operated combination extrication tool for Sta2	Fire	Cash	Capital Projects Fund						20,000							
112	On	New airbags and hoses for vehicle accident extrications	Fire	Cash	Capital Projects Fund								12,000					
113	On	Two (2) portable deck guns to be mounted on pumper trucks ($10K to $9K)	Fire	Cash	Capital Projects Fund													
114	On	Public Safety Building Access Control System Station 1 (1/2 FD & 1/2 PD)	Fire	Cash	Capital Projects Fund													
115	On	Body Armor	Fire	Cash	Capital Projects Fund				0		25,000					25,750		
116	On	Drone First Responder Docking System (5 years)	Fire	Cash	Capital Projects Fund				40500	40500	40500	40,500	40,500	41,715	41,715	41,715	41,715	41,715
117	On	2020 F-150 FM1005 Fire Marshall Station 1 (failing transmission/changing	Fire	Cash	Hospitality Tax Fund				75000	-								
118	On	New Rescue Boat (25% City 75% FEMA Grant) Lead time 12 mths. Deferred until FY28. (If grant is not awarded need $1M in FY29)	Fire	Cash	Hospitality Tax Fund			100,000	0	100,000								
119	On	RAD-57 medical monitor for carbon monoxide & oxygen (only w/failure)	Fire	Cash	Hospitality Tax Fund				7000			8,000			9,000			
120	On	All terrain veh (ATVs) for beach patrol, add ambulatory pkg to 1 **Leave as-is(every 3yrs)	Fire	Cash	Hospitality Tax Fund			26,000										
121	On	Physical agility testing equipment, 75% covered with a grant	Fire	Cash	Hospitality Tax Fund							55,000					35,000	
122	On	2020 E-One Typhoon Ladder L1001 - 75' Ladder Truck (~2034)	Fire	New Debt	General Fund											3,500,000		
123	On	2023 Ford F-150 BC1006 Battalion Chief Station 1	Fire	Cash	Municipal Accommodations Fee Fund							125,000						
124	On	2014 Ford F-150 TK1002 Truck Station 2	Fire	Cash	Municipal Accommodations Fee Fund													
125	On	2022 John Deere Mules ML1001, ML1002 & ML1003	Fire	Cash	Municipal Accommodations Fee Fund				27000	27,000	27,000		28,000	28,000	28,000		29,000	29,000
126	On	2021 Sea-Doo Jet Ski JS1001 Station 1 (Deferred from FY26)	Fire	Cash	Municipal Accommodations Fee Fund			18,000	18000			20,000				20,000		
127	On	2022 Sea-Doo Jet Ski JS1002 Station 2	Fire	Cash	Municipal Accommodations Fee Fund								20,000					
128	On	New Rescue Boat (25% City 75% FEMA Grant) Lead time 12 mths. Deferred until FY28. (If grant is not awarded need $1M in FY29)	Fire	Cash	Municipal Accommodations Fee Fund			100,000		100,000								
129	On	Radios & Flash Upgrade TDMA (in-car & walkies)	Fire	Cash	Municipal Accommodations Fee Fund				27500	275,000		-						
130	On	Two Ram extrication devices	Fire	Cash	Municipal Accommodations Fee Fund					15,000								
131	On	Two (2) Battery powered Positive Pressure Ventilation (PPV) fans	Fire	Cash	Municipal Accommodations Fee Fund			12,000										
132	On	Two cardiac monitors for Paramedic program	Fire	Cash	Municipal Accommodations Fee Fund								130,000					
133	On	SCBA (self contained breathing apparatus) Evaluate in FY32	Fire	Cash	Municipal Accommodations Fee Fund									350,000				
134	On	High-rise kits requited for automatic aid	Fire	Cash	Municipal Accommodations Fee Fund													
135	On	Training Room Technologies/IT Replacement & Upgrades for MEOC & Training Classes	Fire	Cash	Municipal Accommodations Fee Fund										20,000			
136	On	Door Access Controls at Fire Station No. 2 to match Fire Sta. No. 1	Fire	Cash	Municipal Accommodations Fee Fund													
137	On	2021 E-One Typhoon Fire Engine E1002 (Pumper) (LT 24 mths) Station 2	Fire	New Debt	General Fund										1,500,000			
138	On	2023 Ford Expedition C1001 Fire Chief Station 1	Fire	Cash	State Accommodations Tax Fund							85,000						
139	On	2019 Ford F-150 BC1004 Battalion Chief Station 1	Fire	Cash	State Accommodations Tax Fund				75000								75,000	
140	On	2017 Sea-Doo Jet Ski JS1003 Station 1	Fire	Cash	State Accommodations Tax Fund						19,000				20,000			
141	On	2017 Alweld Boat B1017 Flat Bottom	Fire	Cash	State Accommodations Tax Fund				25000									

City of Isle of Palms, SC

FY27 Budget Planning Model

Capital Improvement Plan

New, Major Changes, Deferred from FY26

	On/Off	Description	Departments	Funding Type	Fund	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
142	On	New Rescue Boat (25% City 75% FEMA Grant) Lead time 12 mths. Deferred until FY28. (If grant is not awarded need $1M in FY29)	Fire	Cash	State Accommodations Tax Fund			100,000		100,000								
143	On	One Thermal imaging camera (we have 4) in future repl all at once	Fire	Cash	State Accommodations Tax Fund			20,000										
144	On	Cutters, spreader, hose and pump for "jaws of life" equip (City Portion 5% if grant is awarded)	Fire	Cash	State Accommodations Tax Fund					15,000								
145	On	2nd set of bunker gear (protective helmet, flash hood, coat, pants, boots & gloves) for all personnel ($6,000*36). Approx 10-yr life	Fire	Cash	State Accommodations Tax Fund									216,000				
146	On	Exhaust system for both stations	Fire	Cash	State Accommodations Tax Fund													
147	On	Public Safety Building Access Control System Station 1 (1/2 FD & 1/2 PD)	Fire	Cash	State Accommodations Tax Fund													
148	On	Training mannequins (three fire rescue and two medical training mannequins) and Training SCBA Self Contained Breathing Apparatus	Fire	Cash	State Accommodations Tax Fund								25,000					
149	On	PSB Gate 50%	Fire	Cash	State Accommodations Tax Fund			6,000										
150	On	2012 Pioneer Sport Fish Boat B1020 with Pump (Obsolete)	Fire	Cash														
151	Off					-	-	402,000	2,825,000	2,537,500	161,500	458,500	325,500	635,715	1,618,715	3,587,465	180,715	70,715
152	On	**Public Works Department**																
153	On	2006 Mack Packer (PW2) Rear Loader (18m LT) (Letter of Intent FY24) (Moved from FY25 to FY26 & $250K to $320K)	Public Works	Cash	Capital Projects Fund			106,667										
154	On	2021 Mack Flatbed (PW 21) (~ FY36)	Public Works	Cash	Capital Projects Fund										100,000			
155	On	2019 Dodge Ram 1500 4x4 (PW-30) (deferred from FY27 to FY31 to purchase 11yd rear loader FY27)	Public Works	Cash	Capital Projects Fund								60,000				39,000	
156	On	Radios	Public Works	Cash	Capital Projects Fund							20,000						
157	On	Purchase surveying equipment for in-house drainage maintenance	Public Works	Cash	Capital Projects Fund													
158	On	Fuel Dispensers	Public Works	Cash	Capital Projects Fund			20,000										
159	On	Building Maintenance Contingency - Calculated as 1% of Public Works Building insured value including HVAC system. INCR TO 2% IN FY27	Public Works	Cash	Capital Projects Fund													
160	On	General drainage contingency for small projects	Public Works	Cash	Capital Projects Fund			100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	
161	On	Annual drainage for comprehensive plan	Public Works	Cash	Capital Projects Fund				250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	
162	On	Design & permitting for next drainage project (Myrtle & 19th)	Public Works	Cash	Capital Projects Fund				100,000									
163	On	Drainage improvements on Palm Blvd between 38th and 41st, deferred from FY26 to FY27, split in 3 phases at $2m per year and contingent on State/Federal earmarks.	Public Works	Cash	Capital Projects Fund			1,850,000	2,000,000	2,000,000	2,000,000							
164	On	Phase 3 - Waterway Blvd Multi-use path elevation. City is seeking grant funds to offset this cost.	Public Works	Cash	Capital Projects Fund			1,480,000	1,625,000									
165	Off	96 Gallon Carts (transition 4,500 carts over 3 years for new side loader)	Public Works	Cash	General Fund			100,000	100000									
166	On	2006 Mack Packer (PW2) Rear Loader (18m LT) (Letter of Intent FY24) (Moved from FY25 to FY26 & $250K to $320K)	Public Works	Cash	Hospitality Tax Fund			106,667										
167	On	Side loader	Public Works	Cash	Hospitality Tax Fund				435,000									
168	On	Hopper for 2016 Ford F350 (Replace w/ under CDL 11yd rear loader)	Public Works	Cash	Hospitality Tax Fund													
169	On	2017 Ford F-250 w/ Hopper	Public Works	Cash	Hospitality Tax Fund			68,000							55,000			
170	On	Provision for relocation or improvements to Front Beach Compactor	Public Works	Cash	Hospitality Tax Fund													
171	On	2008 Mack Packer (PW22) Side Loader (18m LT) (Letter of Intent FY24)($255K to $390K)	Public Works	Cash	Municipal Accommodations Fee Fund					430,000								
172	On	2014 Mack w/ 30yd Packer (PW26)	Public Works	Cash	Municipal Accommodations Fee Fund							440,000						
173	On	2016 Mack w/ 30yd Packer (PW16)	Public Works	Cash	Municipal Accommodations Fee Fund									480,000				
174	On	2006 Caterpillar trash loader (keep the old one as reserve)	Public Works	Cash	Municipal Accommodations Fee Fund													
175	On	2022 Chevy 3500 Diesel to trailer jet VAC	Public Works	Cash	Municipal Accommodations Fee Fund									70,000				
176	On	Ford F150 (Public Works Director) (Decreased by $10K)	Public Works	Cash	Municipal Accommodations Fee Fund								50,000					
177	On	Four 4-in flood water pumps as needed (Deferred from FY26 to FY27, will defer out until needed)	Public Works	Cash	Municipal Accommodations Fee Fund				20000									
178	On	Z-track mower for rights of way	Public Works	Cash	Municipal Accommodations Fee Fund			20,000					20,000					
179	On	Jet Vac trailer for stormwater maintenance	Public Works	Cash	Municipal Accommodations Fee Fund							60,000						
180	On	Provision to move electric lines underground. Dominion Energy matches the City's 50% contribution (Moved from FY26 to FY27) 14th Ave, 41st Ave, and 4-in water pumps	Public Works	Cash	Municipal Accommodations Fee Fund			131,000	131000									
181	Off	Repeat drainage work based on 3-year maintenance rotation	Public Works	Cash	Municipal Accommodations Fee Fund			198,668	198668	198,668	198,668	198,668	198,668	198,668	198,668	198,668	198,668	
182	On	2006 Mack Packer (PW2) Rear Loader (18m LT) (Letter of Intent FY24) (Moved from FY25 to FY26 & $250K to $320K)	Public Works	Cash	State Accommodations Tax Fund			106,667										
183	Off	2009 Mack w/ 31yd Loadmaster Packer (PW24) Replace w/ side loader	Public Works	Cash	State Accommodations Tax Fund						435,000							
184	On	2018 Mack w/ 30yd Packer (PW27) (~ FY33)	Public Works	Cash	State Accommodations Tax Fund											510,000		
185	On	2018 Mack Flatbed (PW 28)	Public Works	Cash	State Accommodations Tax Fund							490,000						
186	On	2014 F150 4x4	Public Works	Cash	State Accommodations Tax Fund													
187	On	2019 Dodge Ram 1500 4x4 w/ 6 ft bed (PW-29) (Deferred from FY28 to FY31 to purchase 11yd rear loader FY27)	Public Works	Cash	State Accommodations Tax Fund								60,000					
188	On	Skid Steer purchased in FY16 - Deferred from FY27 to FY33 to purchase 11yd rear loader in FY27)	Public Works	Cash	State Accommodations Tax Fund										60,000			
189	Off	Front beach trash compactor purchased in FY15	Public Works	Cash	State Accommodations Tax Fund					60,000								
190	On	Rehab golf cart path along Palm Blvd connecting 18th and 20th Ave	Public Works	Cash	State Accommodations Tax Fund												50,000	
191	On	Phase 3 - Waterway Blvd Multi-use path elevation. City is seeking grant funds to offset this cost.	Public Works	Cash	State Accommodations Tax Fund			520,000										
192	Off					-	-	4,807,669	4,959,668	3,038,668	2,983,668	1,558,668	738,668	1,098,668	763,668	1,058,668	637,668	-
193	On	**Building Department**																

City of Isle of Palms, SC

FY27 Budget Planning Model

Capital Improvement Plan

New, Major Changes, Deferred from FY26

	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
8	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
9	On/Off	Description	Departments	Funding Type	Fund	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
194	On	2018 Chevy pickup truck	Building Planning an	Cash	Capital Projects Fund				45000								40,000	
195	Off					-	-	-	45000	-	-	-	-	-	-	-	40,000	-
196	On	**Recreation Department**																
197	On	Upgrade IT, Video Conference System, and lighting in Magnolia/Palmetto rooms for better livestreaming	Recreation	Cash	Capital Projects Fund				60000									
198	On	Upgrade lighting production in Magnolia/Palmetto rooms	Recreation	Cash	Capital Projects Fund					8,000								
199	On	Toro Groomer	Recreation	Cash	Capital Projects Fund						20,000							
200	On	Computer server for security cameras	Recreation	Cash	Capital Projects Fund					8,000				10,000				
201	On	Bi-Parting walk-draw curtain in Gym	Recreation	Cash	Capital Projects Fund										15,000			
202	On	Construct sand volley ball court	Recreation	Cash	Capital Projects Fund					-	28,000							
203	On	Lift for changing ceiling lights and tiles ($12K to $15K)	Recreation	Cash	Capital Projects Fund												15,000	
204	On	Floor Scrubber (new model better for sanitizing)	Recreation	Cash	Capital Projects Fund				0	9,000					10,000			
205	On	Covered walkway to front entrance	Recreation	Cash	Capital Projects Fund													
206	On	Christmas Tree for Front Beach area	Recreation	Cash	Capital Projects Fund								22,000					
207	On	Fencing on Soccer Field	Recreation	Cash	Capital Projects Fund			8,000										
208	On	Resurface Tennis Courts	Recreation	Cash	Capital Projects Fund								25,000					
209	On	Flooring High Tide	Recreation	Cash	Capital Projects Fund										30,000			
210	On	Flooring office and lobby	Recreation	Cash	Capital Projects Fund			20,000										
211	On	Resurface Parking Lot	Recreation	Cash	Capital Projects Fund							150,000		-				
212	On	Rehabilitate softball, baseball and multipurpose fields (FY30+)	Recreation	Cash	Capital Projects Fund								100,000					
213	On	Roof repairs/replacement	Recreation	Cash	Capital Projects Fund						150,000							
214	On	Gymnasium Restroom Renovation	Recreation	Cash	Capital Projects Fund						25,000							
215	On	Golf Cart	Recreation	Cash	Hospitality Tax Fund						12,500				14,000			
216	On	Tennis Fencing (~ every 10 years)	Recreation	Cash	Hospitality Tax Fund			30,000										
217	On	Resurface pickleball courts	Recreation	Cash	Hospitality Tax Fund					10,000								
218	On	Lighting for pickleball courts (moved from FY24 to FY25)	Recreation	Cash	Hospitality Tax Fund													
219	On	Hallway and Lobby Lights	Recreation	Cash	Hospitality Tax Fund			12,000										
220	On	Recreation -1 SUV	Recreation	Cash	Municipal Accommodations Fee Fund								48,000					
221	On	2018 Ford F-150	Recreation	Cash	Municipal Accommodations Fee Fund									48,000				
222	On	Soccer Goals	Recreation	Cash	Municipal Accommodations Fee Fund			8,000					9,000					
223	On	Fencing on Softball Field	Recreation	Cash	Municipal Accommodations Fee Fund						50,000							
224	On	Fencing on Baseball Field	Recreation	Cash	Municipal Accommodations Fee Fund				0	25,000								
225	On	Dog Park fencing and play equipment	Recreation	Cash	Municipal Accommodations Fee Fund													
226	On	Ground & exterior building lights	Recreation	Cash	Municipal Accommodations Fee Fund				25000									
227	On	Construct outdoor fitness court	Recreation	Cash	Municipal Accommodations Fee Fund													
228	On	Reconstruct 2 Tennis Courts	Recreation	Cash	Municipal Accommodations Fee Fund			65,000	62500									
229	On	Reconstruct and reconfigure Outdoor Basketball Courts	Recreation	Cash	Municipal Accommodations Fee Fund					25,000								
230	On	Construct gymnasium in accordance with Master Plan	Recreation	Cash	Municipal Accommodations Fee Fund													
231	On	Reconstruct 2 Tennis Courts	Recreation	Cash	Recreation Building Fund			60,000										
232	On	Playground Equipment 5-12 Big Toy & 2-5 year old Toddler Toy and pour & play surfacing. (Scoreboard -only with failure FY26+)	Recreation	Cash	State Accommodations Tax Fund			20,000	20000	20,500	21,500	22,500	23,500	24,500	25,500	26,500	27,000	27,500
233	On	Basketball scoreboard in gymnasium	Recreation	Cash	State Accommodations Tax Fund													
234	On	Acoustical Panels for Gymnasium	Recreation	Cash	State Accommodations Tax Fund													
235	On	Lights on soccer field (installed FY17 w/ 25yr warranty)	Recreation	Cash	State Accommodations Tax Fund													
236	On	Interior basketball goals with retractable system (FY40)	Recreation	Cash	State Accommodations Tax Fund													
237	On	John Deere Z-TRAK mower	Recreation	Cash	State Accommodations Tax Fund				0	15,000				-	16,000			
238	On	John Deere Tractor	Recreation	Cash	State Accommodations Tax Fund					25,000								
239	On	4 outdoor basketball goals and posts	Recreation	Cash	State Accommodations Tax Fund				22000					30,000				
240	On	Picnic Shelter design & construction	Recreation	Cash	State Accommodations Tax Fund					92,000								
241	On	Baseball, softball, tennis & basketball lights (FY37)	Recreation	Cash	State Accommodations Tax Fund													
242	On	Construct fitness room expansion	Recreation	Cash	State Accommodations Tax Fund													675,000
243	On	Equipment for fitness room expansion	Recreation	Cash	State Accommodations Tax Fund													120,000
244	On	Reconstruct 2 Tennis Courts	Recreation	Cash	State Accommodations Tax Fund			65,000	62500									
245	On	Covered trailer for events	Recreation	Cash	State Accommodations Tax Fund													
246	On	Gymnasium Flooring	Recreation	Cash	State Accommodations Tax Fund						85,000							
247	Off					-	-	288,000	252,000	237,500	392,000	172,500	227,500	112,500	110,500	26,500	42,000	822,500
248	On	**Front Beach Area, including Public Restrooms, Parking Meters and Parking Lots**																
249	On	Add, replace or rehabilitate public art	Police	Cash	Capital Projects Fund				10000					10,000				
250	On	Parking Meter kiosks (5 total kiosks to supplement mobile payments). Remainder of old kiosks will be removed from service when they become too expensive to maintain. Move to Text2Park sys.	Police	Cash	Hospitality Tax Fund							20,000						
251	On	Assign Fund Balance for Future Expenditures	Police	Cash	Hospitality Tax Fund				25000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
252	On	Assign Fund Balance for Future Expenditures	Police	Cash	Municipal Accommodations Fee Fund				25000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
253	On	New benches in the Front Beach area	Police	Cash	State Accommodations Tax Fund			25,000										
254	On	Replace Front Beach irrigation system & repair associated infrastructure	Police	Cash	State Accommodations Tax Fund								175,000					
255	On	Resurface City-owned portion of Ocean Blvd	Police	Cash	State Accommodations Tax Fund				100000									
256	On	Repair sidewalks on Ocean Blvd between 10th and 14th	Police	Cash	State Accommodations Tax Fund			70,000	70000									
257	On	Assign Fund Balance for Future Expenditures	Police	Cash	State Accommodations Tax Fund				25000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
258	Off					-	-	95,000	255000	75,000	75,000	95,000	250,000	85,000	75,000	75,000	75,000	75,000
259	On	Breach Inlet Boat Ramp																
260	On	Rehabilitate concrete ramp (last done in FY00)	Public Works	Cash	Capital Projects Fund					75,000								

City of Isle of Palms, SC

FY27 Budget Planning Model

Capital Improvement Plan

New, Major Changes, Deferred from FY26

	On/Off	Description	Departments	Funding Type	Fund	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
261	Off					-	-	-	0	75,000	-	-	-	-	-	-	-	-
262	On	Beach Maintenance, Monitoring and Access																
263	On	Repl/repair/add dune walkovers (approx. 57 accesses)(Funded by FY24 State budget allocation (SCPRT) of $500K)	Public Works	Cash	Beach Preservation Fee Fund			250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
264	Off	Nourishment permitting including up to $100K for additional borings for borrow ar	Public Works	Cash	Beach Preservation Fee Fund			300,000										
265	On	Improve emergency vehicular access at IOP County Park (Moved from FY24 to FY25)	Public Works	Cash	Beach Preservation Fee Fund													
266	On	Mobi Mat/Access Rec material for beach accesses as needed	Public Works	Cash	Beach Preservation Fee Fund			35,000	15,000	35,000	15,000	35,000	15,000	35,000	15,000	35,000	35,000	15,000
267	On	Design & permitting related to next large scale off-shore project	Public Works	Cash	Beach Preservation Fee Fund				0						450,000		600,000	
268	On	Feasibility Study -Beach (Sponsor's shared cost 50% of $3m allocated over 4 years per USACE Project Manager)	Public Works	Cash	Beach Preservation Fee Fund							500,000	600,000	300,000	100,000			
269	Off	USACE Breach Inlet Project (Construction start March 2024)	Public Works	Cash	Beach Preservation Fee Fund			20,000										
270	On	Construction of the next large-scale Breach Inlet project, with one-third scheduled in FY26 and the remaining two-thirds in FY27.	Public Works	Cash	Beach Preservation Fee Fund				2,726,096									14,250,000
271	On	Construction of the next large-scale Wild Dunes-shared cost at 47% with WDCA, with one-third scheduled in FY26 and the remaining two-thirds in FY27.	Public Works	Cash	Beach Preservation Fee Fund				5,792,954									14,250,000
272	Off	Sand retention methods - permitting	Public Works	Cash	Beach Preservation Fee Fund			150,000										
273	On	Update Beach Management Plan	Public Works	Cash	Beach Preservation Fee Fund					25,000								
274	On	Shoal Management Wild Dunes (25%, cost shared with WDCA)	Public Works	Cash	Beach Preservation Fee Fund										430,500			
275	On	Inlet Management	Public Works	Cash	Beach Preservation Fee Fund													
276	On	Sea Level Rise Adaptation Plan	Public Works	Cash	Beach Preservation Fee Fund													
277	On	Required post project monitoring (FY24 is last year)	Public Works	Cash	Beach Preservation Fee Fund													
278	On	Ongoing monitoring of shoreline	Public Works	Cash	Beach Preservation Fee Fund			100,000	115,000	118,450	122,004	125,664	129,434	133,317	137,316	141,435	145,679	150,049
279	On	Sand retention methods (Groins)	Public Works	New Debt	Capital Projects Fund					4,000,000								
280	Off					-	-	855,000	8,899,050	4,428,450	387,004	910,664	994,434	718,317	1,382,816	426,435	1,030,679	28,915,049
281	On	Isle of Palms Marina																
282	Off	Public Greenspace	General Government	Cash	Marina Enterprise Fund			150,000	0									
283	Off	Resurface City's portion of reconfigure Parking Lot	General Government	Cash	Marina Enterprise Fund			150,000	0									
284	Off	Public Greenspace and resurface city's portion of parking lot	General Government	Cash	Marina Enterprise Fund				500000									
285	On	Engineer, design & Construction oversight improvements to public dock and T dock on ICW	General Government	Cash	Marina Enterprise Fund													
286	On	Bidding & construction oversight - public dock & T dock construction	General Government	Cash	Marina Enterprise Fund													
287	On	New public dock offset by ARPA $1M	General Government	Cash	Marina Enterprise Fund													
288	On	T dock repairs ($166K of $200K moved from FY24 to FY25)	General Government	Cash	Marina Enterprise Fund													
289	On	Replace bulkhead (FY33+)	General Government	Cash	Marina Enterprise Fund													
290	On	Replace boat ramp (FY33+)	General Government	Cash	Marina Enterprise Fund													
291	On	Replace Marina docks along Morgan Creek (FY40+)	General Government	Cash	Marina Enterprise Fund													
292	Off	Marina maintenance contingency for common areas not covered by leases. Calculated as .6% of insured boat ramp, bulkhead and dock value.	General Government	Cash	Marina Enterprise Fund			75,000	75000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
293	Off	Marina dredging - Funded by State Budget Allocation FY25 includes permit coordination, bidding and construction admin. (Moved from FY25 to FY26)	General Government	Cash	Marina Enterprise Fund			1,500,000	1500000									
294	On	Re-coat marina bulkhead	General Government	Cash	Marina Enterprise Fund				450000									
295	Off					-	-	1,875,000	2525000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
296	Off																	
297	Off																	
298	Off																	
299	Off																	
300	Off																	
301	Off																	
302	Off																	
303	Off																	
304	Off																	
305	Off																	
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308	Off																	
309	Off																	
310	Off																	
311	Off																	
312	Off																	
313	Off																	
314	Off																	
315	Off																	
316	Off																	
317	Off																	

Total	**3,505,635**	**4,231,844**	**6,130,001**	**18,125,550**	**10,856,150**	**3,754,704**	**3,463,364**	**2,712,634**	**2,874,747**	**4,125,246**	**5,345,115**	**2,360,609**	**30,188,979**
New Debt	-	-	-	2,500,000	5,500,000	-	-	-	-	1,500,000	3,500,000	-	-
Cash	3,505,635	4,231,844	6,130,001	15,625,550	5,356,150	3,754,704	3,463,364	2,712,634	2,874,747	2,625,246	1,845,115	2,360,609	30,188,979
ARPA	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant / Third Party Funding	-	-	-	-	-	-	-	-	-	-	-	-	-
General Fund													

City of Isle of Palms, SC
FY27 Budget Planning Model

Capital Improvement Plan

New, Major Changes, Deferred from FY26

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
On/Off	Description	Departments	Funding Type	Fund	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
				New Debt	-	-	-	2,500,000	1,500,000	-	-	-	-	1,500,000	3,500,000	-	-
				Cash	158,662	50,422	-	-	-	-	-	-	-	-	-	-	-
				ARPA	-	-	-	-	-	-	-	-	-	-	-	-	-
				Grant / Third Party Funding	-	-	-	-	-	-	-	-	-	-	-	-	-
				Capital Projects Fund													
				New Debt	-	-	-	-	4,000,000	-	-	-	-	-	-	-	-
				Cash	2,083,462	2,576,829	3,818,667	4,561,500	2,938,500	2,875,500	878,500	830,500	483,715	620,715	493,465	646,715	151,715
				ARPA	-	-	-	-	-	-	-	-	-	-	-	-	-
				Grant / Third Party Funding	-	-	-	-	-	-	-	-	-	-	-	-	-
				Municipal Accommodations Fee Fund													
				New Debt	-	-	-	-	-	-	-	-	-	-	-	-	-
				Cash	537,630	282,098	458,000	473,500	971,200	171,200	787,200	449,200	1,120,715	197,715	171,715	182,715	104,715
				ARPA	-	-	-	-	-	-	-	-	-	-	-	-	-
				Grant / Third Party Funding	-	-	-	-	-	-	-	-	-	-	-	-	-
				State Accommodations Tax Fund													
				New Debt	-	-	-	-	-	-	-	-	-	-	-	-	-
				Cash	365,681	216,024	998,667	660,000	447,000	184,500	678,000	391,500	346,000	223,000	627,500	304,500	885,500
				ARPA	-	-	-	-	-	-	-	-	-	-	-	-	-
				Grant / Third Party Funding	-	-	-	-	-	-	-	-	-	-	-	-	-
				Hospitality Tax Fund													
				New Debt	-	-	-	-	-	-	-	-	-	-	-	-	-
				Cash	342,250	209,845	409,667	581,500	571,000	136,500	209,000	47,000	206,000	201,000	126,000	196,000	132,000
				ARPA	-	-	-	-	-	-	-	-	-	-	-	-	-
				Grant / Third Party Funding	-	-	-	-	-	-	-	-	-	-	-	-	-
				Beach Preservation Fee Fund													
				New Debt	-	-	-	-	-	-	-	-	-	-	-	-	-
				Cash	17,950	896,627	385,000	8,899,050	428,450	387,004	910,664	994,434	718,317	1,382,816	426,435	1,030,679	28,915,049
				ARPA	-	-	-	-	-	-	-	-	-	-	-	-	-
				Grant / Third Party Funding	-	-	-	-	-	-	-	-	-	-	-	-	-
				Marina Enterprise Fund													
				New Debt	-	-	-	-	-	-	-	-	-	-	-	-	-
				Cash	-	-	-	450,000	-	-	-	-	-	-	-	-	-
				ARPA	-	-	-	-	-	-	-	-	-	-	-	-	-
				Grant / Third Party Funding	-	-	-	-	-	-	-	-	-	-	-	-	-
				Victim Assistance Fund													
				New Debt	-	-	-	-	-	-	-	-	-	-	-	-	-
				Cash	-	-	-	-	-	-	-	-	-	-	-	-	-
				ARPA	-	-	-	-	-	-	-	-	-	-	-	-	-
				Grant / Third Party Funding	-	-	-	-	-	-	-	-	-	-	-	-	-
				Recreation Building Fund													
				New Debt	-	-	-	-	-	-	-	-	-	-	-	-	-
				Cash	-	-	60,000	-	-	-	-	-	-	-	-	-	-
				ARPA	-	-	-	-	-	-	-	-	-	-	-	-	-
				Grant / Third Party Funding	-	-	-	-	-	-	-	-	-	-	-	-	-

City of Isle of Palms, SC
FY27 Budget Planning Model
Existing Debt Service

Total				**2008**		Payable from	General Fund	**2016**		Payable from	Hospitality Tax Fund	**2016**		Payable from	Municipal Accomm	**2020**		Payable from	Marina Enterprise F	**2021**		Payable from
						Department	General Government			Department	General Government			Department	Fire			Department	General Government			Department
				GO Bond - Public Safety		Eight Percent	Eight Percent	GO Bond - Fire Station 2		Eight Percent	Eight Percent	GO Bond - Fire Engine		Eight Percent	Eight Percent	GO Bond - Marina Dock		Eight Percent	Eight Percent	GO Bond - Drainage Phase		Eight Percent
				Building		PRB Paid by 8% GO	No			PRB Paid by 8% GO	No			PRB Paid by 8% GO	No			PRB Paid by 8% GO	No	3		PRB Paid by 8% GO
						DS Millage?	No			DS Millage?	No			DS Millage?	No			DS Millage?	No			DS Millage?
Year	Principal	Interest	Debt Service	Coupon	Principal	Interest	Debt Service	Coupon	Principal	Interest	Debt Service	Coupon	Principal	Interest	Debt Service	Coupon	Principal	Interest	Debt Service	Coupon	Principal	Interest
Total	11,384,715	1,463,781	12,848,496	4.140%	2,075,000	267,030	2,342,030	1.880%	474,000	18,104	492,104	1.880%	269,497	24,358	293,855	2.160%	3,492,000	506,661	3,998,661	1.710%	2,834,000	324,780
2024	1,413,191	252,844	1,666,035	4.140%	375,000	85,905	460,905	1.880%	150,000	8,911	158,911	1.880%	100,000	5,941	105,941	2.160%	258,000	74,034	332,034	1.710%	215,000	48,461
2025	1,348,697	241,005	1,589,702	4.140%	375,000	70,380	445,380	1.880%	159,000	6,091	165,091	1.880%	84,076	9,881	93,957	2.160%	264,000	68,429	332,429	1.710%	218,000	44,785
2026	1,474,433	225,399	1,699,832	4.140%	425,000	54,855	479,855	1.880%	165,000	3,102	168,102	1.880%	85,421	8,536	93,957	2.160%	269,000	64,152	333,152	1.710%	222,000	41,057
2027	1,272,898	188,504	1,461,402	4.140%	450,000	37,260	487,260				-				-	2.160%	275,000	58,342	333,342	1.710%	226,000	37,261
2028	1,290,337	146,515	1,436,852	4.140%	450,000	18,630	468,630				-				-	2.160%	281,000	52,402	333,402	1.710%	230,000	33,396
2029	787,889	103,979	891,868				-				-				-	2.160%	287,000	46,332	333,332	1.710%	234,000	29,463
2030	689,644	85,833	775,477				-				-				-	2.160%	293,000	40,133	333,133	1.710%	238,000	25,462
2031	701,200	70,911	772,111				-				-				-	2.160%	300,000	33,804	333,804	1.710%	242,000	21,392
2032	573,462	55,343	628,805				-				-				-	2.160%	306,000	27,324	333,324	1.710%	246,000	17,254
2033	587,784	42,665	630,449				-				-				-	2.160%	313,000	20,714	333,714	1.710%	250,000	13,047
2034	602,458	29,481	631,939				-				-				-	2.160%	320,000	13,954	333,954	1.710%	254,000	8,772
2035	597,781	15,762	613,543				-				-				-	2.160%	326,000	7,042	333,042	1.710%	259,000	4,429
2036	14,585	3,170	17,755				-				-				-				-			
2037	16,573	1,893	18,465				-				-				-				-			
2038	13,782	478	14,260				-				-				-				-			

City of Isle of Palms, SC
FY27 Budget Planning Model
Existing Debt Service

n/a

Total				General Fund	**2020**		Payable from	State Accommodati	**2021**		Payable from	Municipal Accomm	**2006**		Payable from	General Fund	**Subscription Based Softwar**		Payable from	General Fund	**Subscription Based Softwar**	
				General Government			Department	Fire			Department	General Government			Department	General Government						
				Eight Percent	Capital Lease - Ladder		Eight Percent	N/A	Capital Lease - Rentalscape		Eight Percent	N/A	Fire Station 2 Go Bond		Eight Percent	Eight Percent	GASB 96 SBITA Citibot &		Eight Percent	N/A	GASB 96 SBITA Axon	
				No	truck		PRB Paid by 8% GO	No			PRB Paid by 8% GO	No			PRB Paid by 8% GO	No	VC3		PRB Paid by 8% GO	No		
				No			DS Millage?	No			DS Millage?	No			DS Millage?	No			DS Millage?	No		
Year	Principal	Interest	Debt Service	Debt Service	Coupon	Principal	Interest	Debt Service	Coupon	Principal	Interest	Debt Service	Coupon	Principal	Interest	Debt Service	Coupon	Principal	Interest	Debt Service	Coupon	Principal
Total	11,384,715	1,463,781	12,848,496	3,158,780	1.830%	517,689	33,799	551,488	1.600%	633,156	68,572	701,728	1.880%	378,129	25,496	403,625	0.000%	171,413	95,984	267,396	1.830%	329,312
2024	1,413,191	252,844	1,666,035	263,461	1.830%	82,439	9,476	91,915	1.600%	82,752	11,205	93,957	1.880%	150,000	8,911	158,911				-		
2025	1,348,697	241,005	1,589,702	262,785	1.830%	83,815	8,099	91,914	1.600%	46,677	18,823	65,500	1.880%	118,129	14,517	132,646				-		
2026	1,474,433	225,399	1,699,832	263,057	1.830%	85,483	6,431	91,914	1.600%	55,676	16,537	72,213	1.880%	110,000	2,068	112,068	0.000%	15,828	19,840	35,668	1.830%	41,025
2027	1,272,898	188,504	1,461,402	263,261	1.830%	87,048	4,867	91,915	1.600%	86,788	7,169	93,957				-	0.000%	19,897	12,629	32,526	1.830%	59,819
2028	1,290,337	146,515	1,436,852	263,396	1.830%	88,641	3,274	91,915	1.600%	88,177	5,780	93,957				-	0.000%	22,674	10,926	33,600	1.830%	62,664
2029	787,889	103,979	891,868	263,463	1.830%	90,263	1,652	91,915	1.600%	89,588	4,369	93,957				-	0.000%	13,060	8,986	22,047	1.830%	65,675
2030	689,644	85,833	775,477	263,462				-	1.600%	91,021	2,936	93,957				-	0.000%	6,006	8,027	14,032	1.830%	51,868
2031	701,200	70,911	772,111	263,392				-	1.600%	92,477	1,753	94,230				-	0.000%	7,103	7,490	14,593	1.830%	48,261
2032	573,462	55,343	628,805	263,254				-				-				-	0.000%	8,318	6,859	15,177	1.830%	
2033	587,784	42,665	630,449	263,047				-				-				-	0.000%	9,661	6,123	15,784	1.830%	
2034	602,458	29,481	631,939	262,772				-				-				-	0.000%	11,144	5,271	16,416	1.830%	
2035	597,781	15,762	613,543	263,429				-				-				-	0.000%	12,781	4,291	17,072	1.830%	
2036	14,585	3,170	17,755	-				-				-				-	0.000%	14,585	3,170	17,755	1.830%	
2037	16,573	1,893	18,465	-				-				-				-	0.000%	16,573	1,893	18,465		
2038	13,782	478	14,260	-				-				-				-	0.000%	13,782	478	14,260		

City of Isle of Palms, SC

FY27 Budget Planning Model

Existing Debt Service

Total					Payable from	Hospitality Tax Fund	**Subscription Based Software**		Payable from	General Fund	**Subscription Based Software**		Payable from	General Fund	**Subscription Based Software**		Payable from	Municipal Accommo
					Department	Police			Department	Recreation			Department	Fire			Department	General Government
					Eight Percent	N/A	GASB 96 SBITA	Vermont	Eight Percent	N/A	GASB 96 SBITA	Vector	Eight Percent	N/A	GASB 96 SBITA	Rental	Eight Percent	N/A
					PRB Paid by 8% GO	No			PRB Paid by 8% GO	No			PRB Paid by 8% GO	No	Scape		PRB Paid by 8% GO	No
					DS Millage?	No			DS Millage?	No			DS Millage?	No			DS Millage?	No
Year	Principal	Interest	Debt Service	Interest	Debt Service	Coupon	Principal	Interest	Debt Service	Coupon	Principal	Interest	Debt Service	Coupon	Principal	Interest	Debt Service	
Total	11,384,715	1,463,781	12,848,496	43,091	372,403	0.000%	87,826	39,742	127,568	0.000%	7,219	638	7,857	0.000%	115,474	15,526	131,000	
2024	1,413,191	252,844	1,666,035		-				-				-				-	
2025	1,348,697	241,005	1,589,702		-				-				-				-	
2026	1,474,433	225,399	1,699,832	8,821	49,846				-				-				-	
2027	1,272,898	188,504	1,461,402	12,606	72,425		5,833	7,526	13,359		7,219	638	7,857		55,293	10,207	65,500	
2028	1,290,337	146,515	1,436,852	9,761	72,425		7,001	7,026	14,027				-		60,181	5,319	65,500	
2029	787,889	103,979	891,868	6,750	72,425		8,302	6,426	14,729				-				-	
2030	689,644	85,833	775,477	3,561	55,428		9,750	5,715	15,465				-				-	
2031	701,200	70,911	772,111	1,592	49,853		11,359	4,879	16,238				-				-	
2032	573,462	55,343	628,805		-		13,144	3,906	17,050				-				-	
2033	587,784	42,665	630,449		-		15,123	2,780	17,903				-				-	
2034	602,458	29,481	631,939		-		17,314	1,484	18,798				-				-	
2035	597,781	15,762	613,543		-				-				-				-	
2036	14,585	3,170	17,755		-				-				-				-	
2037	16,573	1,893	18,465		-				-				-				-	
2038	13,782	478	14,260		-				-				-				-	

City of Isle of Palms, SC
FY27 Budget Planning Model
Proposed Debt Service

	Series 2027 - Sand retention methods				Series 2026 - Fire Ladder Truck				Series 2027 - Fire Engine				Series 2032 - Fire Pumper Truck				Series 2033 - Fire Ladder Truck			
Fiscal Year	Principal	Interest	Debt Service	Balance	Principal	Interest	Debt Service	Balance	Principal	Interest	Debt Service	Balance	Principal	Interest	Debt Service	Balance	Principal	Interest	Debt Service	Balance
	4,000,000	802,078	4,802,078		2,500,000	620,753	3,120,753		1,500,000	372,452	1,872,452		1,500,000	372,452	1,872,452		3,500,000	869,054	4,369,054	
2024	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2025	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2026	-	-	-	-	-	-	-	2,500,000	-	-	-	-	-	-	-	-	-	-	-	-
2027	-	-	-	4,000,000	205,825	106,250	312,075	2,294,175	-	-	-	1,500,000	-	-	-	-	-	-	-	-
2028	430,260	170,000	600,260	3,569,740	214,573	97,502	312,075	2,079,602	123,495	63,750	187,245	1,376,505	-	-	-	-	-	-	-	-
2029	448,546	151,714	600,260	3,121,195	223,692	88,383	312,075	1,855,910	128,744	58,501	187,245	1,247,761	-	-	-	-	-	-	-	-
2030	467,609	132,651	600,260	2,653,586	233,199	78,876	312,075	1,622,710	134,215	53,030	187,245	1,113,546	-	-	-	-	-	-	-	-
2031	487,482	112,777	600,260	2,166,103	243,110	68,965	312,075	1,379,600	139,919	47,326	187,245	973,626	-	-	-	-	-	-	-	-
2032	508,200	92,059	600,260	1,657,903	253,442	58,633	312,075	1,126,158	145,866	41,379	187,245	827,760	-	-	-	1,500,000	-	-	-	-
2033	529,799	70,461	600,260	1,128,104	264,214	47,862	312,075	861,944	152,065	35,180	187,245	675,695	123,495	63,750	187,245	1,376,505	-	-	-	3,500,000
2034	552,315	47,944	600,260	575,789	275,443	36,633	312,075	586,502	158,528	28,717	187,245	517,167	128,744	58,501	187,245	1,247,761	288,155	148,750	436,905	3,211,845
2035	575,789	24,471	600,260	-	287,149	24,926	312,075	299,353	165,266	21,980	187,245	351,901	134,215	53,030	187,245	1,113,546	300,402	136,503	436,905	2,911,443
2036	-	-	-	-	299,353	12,722	312,075	-	172,289	14,956	187,245	179,612	139,919	47,326	187,245	973,626	313,169	123,736	436,905	2,598,273
2037	-	-	-	-	-	-	-	-	179,612	7,633	187,245	-	145,866	41,379	187,245	827,760	326,479	110,427	436,905	2,271,795
2038	-	-	-	-	-	-	-	-	-	-	-	-	152,065	35,180	187,245	675,695	340,354	96,551	436,905	1,931,440
2039	-	-	-	-	-	-	-	-	-	-	-	-	158,528	28,717	187,245	517,167	354,819	82,086	436,905	1,576,621
2040	-	-	-	-	-	-	-	-	-	-	-	-	165,266	21,980	187,245	351,901	369,899	67,006	436,905	1,206,722
2041	-	-	-	-	-	-	-	-	-	-	-	-	172,289	14,956	187,245	179,612	385,620	51,286	436,905	821,103
2042	-	-	-	-	-	-	-	-	-	-	-	-	179,612	7,633	187,245	-	402,009	34,897	436,905	419,094
2043	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	419,094	17,811	436,905	-
2044	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2045	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2046	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2047	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2048	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2049	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2050	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2051	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2052	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2053	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2054	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2055	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2056	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2057	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2058	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2059	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2060	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2061	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2062	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2063	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2064	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2065	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2066	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2067	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Description	Description	Sand retention methods	Description	Fire Ladder Truck	Description	Fire Engine	Description	Fire Pumper Truck	Description	Fire Ladder Truck
Net City Fund	Net City Funding Amount	4,000,000	Net City Funding Amount	2,500,000	Net City Funding Amount	1,500,000	Net City Funding Amount	1,500,000	Net City Funding Amount	3,500,000
Term	Term	8	Term	10	Term	10	Term	10	Term	10
Principal Defe	Principal Deferral	-	Principal Deferral	-	Principal Deferral	-	Principal Deferral	-	Principal Deferral	-
Rate	Rate	4.25%	Rate	4.25%	Rate	4.25%	Rate	4.25%	Rate	4.25%
Timing (FY)	Timing (FY)	2027	Timing (FY)	2026	Timing (FY)	2027	Timing (FY)	2032	Timing (FY)	2033
Structure	Structure	Level D/S	Structure	Level D/S	Structure	Level D/S	Structure	Level D/S	Structure	Level D/S
Funding Type	Funding Type	G.O.	Funding Type	Lease Purchase	Funding Type	Lease Purchase	Funding Type	Lease Purchase	Funding Type	Lease Purchase
On/Off	On/Off	On	On/Off	On	On/Off	On	On/Off	On	On/Off	On

	G	H	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	BD
2		**City of Isle of Palms, SC**																
3		Model																
4		Scenario 1																
5		Mayor and Council																
6																		
7																		
8			Actual	Actual	Forecast	Increase/Decrease	Projected	Increase/Decrease	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	
9			2024	2025	2026	From Actual 2025	2027	From Forecast 2026	2028	2029	2030	2031	2032	2033	2034	2035	2036	
10		General Fund - Expenditure																
11		Salaries and Wages																
12	10-4010.5001	SALARIES & WAGES	17,000	16,375	17,000	625	17,000	-	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	0
13	10-4010.5004	FICA EXPENSE	956	794	842	48	1,301	459	1,314	1,379	1,448	1,521	1,536	1,551	1,567	1,582	1,598	FICA rate is 7.65%
14	10-4010.5005	RETIREMENT EXPENSE	542	251	278	27	278	-	281	295	310	326	329	332	335	339	342	SCRS employer contribution rates are 18.56%
15	10-4010.5006	GROUP HEALTH INSURANCE	71,714	80,775	86,050	5,275	96,343	10,293	97,306	102,171	107,280	112,644	113,770	114,908	116,057	117,218	118,390	Current PEBA rates & dependent elections plus 5% increase on 1/1/27. City of IOP specific experience modifier load factor is 5.7%.
16	10-4010.5007	WORKERS COMPENSATION	497	502	513	11	513	-	518	544	571	599	605	611	617	624	630	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.
17		Total - Salaries and Wages	90,709	98,697	104,682	5,985	115,434	10,752	116,418	121,389	126,609	132,089	133,240	134,403	135,577	136,762	137,960	
18		Operating Expenses																
19	10-4020.5010	PRINT AND OFFICE SUPPLIES	998	1,611	1,500	(111)	3,000	1,500	1,650	1,667	1,683	1,700	1,717	1,734	1,752	1,769	1,787	Replace chairs in council chambers
20	10-4020.5014	MEMBERSHIP AND DUES	50	1,550	500	(1,050)	505	5	510	515	520	526	531	536	541	547	552	n/a
21	10-4020.5015	MEETINGS AND SEMINARS	17,786	7,552	19,800	12,248	19,998	198	20,198	20,400	20,604	20,810	21,018	21,228	21,441	21,655	21,872	MASC conferences and Statehouse meetings.
22	10-4020.5016	VEHICLE, FUEL & OIL	164	-	530	530	535	5	541	546	552	557	563	568	574	580	585	n/a
23	10-4020.5021	TELEPHONE/CABLE	6,402	7,148	7,200	52	7,272	72	7,345	7,418	7,492	7,567	7,643	7,719	7,797	7,875	7,953	Increased for cell phones for Council
24	10-4020.5062	INSURANCE	201	3,013	3,050	37	3,111	61	3,173	3,237	3,301	3,367	3,435	3,503	3,574	3,645	3,718	Liability insurance and bond renewal
25	10-4020.5079	MISC. & CONTINGENCY EXP	6,897	7,079	6,600	(479)	6,666	66	6,733	6,800	6,868	6,937	7,006	7,076	7,147	7,218	7,291	n/a
26	10-4020.5088	CITIZENS & EMPLOYEE SERVICES	427	6,110	6,200	90	10,230	4,030	10,332	10,436	10,540	10,645	10,752	10,859	10,968	11,078	11,188	Includes $100 Thanksgiving gift card for employees
27		Total - Operating Expenses	32,925	34,063	45,380	11,317	51,317	5,937	50,482	51,018	51,561	52,109	52,664	53,225	53,792	54,366	54,946	
28	Mayor and Council - General Fund		123,634	132,760	150,062	17,302	166,751	16,689	166,900	172,407	178,170	184,199	185,904	187,628	189,369	191,128	192,906	
29																		
30	Grand Total Mayor and Council All Funds		123,634	132,760	150,062	17,302	166,751	16,689	166,900	172,407	178,170	184,199	185,904	187,628	189,369	191,128	192,906	
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City of Isle of Palms, SC
Planning Model
Scenario 1
General Government

		Actual 2024	Actual 2025	Forecast 2026	Increase/Decrease From Actual 2025	Projected 2027	Increase/Decrease From Forecast 2026	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032	Projected 2033	Projected 2034	Projected 2035	Projected 2036	
	General Fund																
	Salaries and Wages																
10-4110.5001	SALARIES & WAGES	528,990	564,197	719,393	155,196	788,103	68,710	827,509	868,884	912,328	957,945	1,005,842	1,056,134	1,108,941	1,164,388	1,222,607	Includes Evergreen Compensation Study and 2.8 % for COLA and 3% for merit. Long term forecasts include an annual 5% increase, maybe adjusted by future wage studies.
10-4110.5002	OVERTIME WAGES	-	1,135	-	(1,135)	-	-	-	-	-	-	-	-	-	-	-	-
10-4110.5003	PART-TIME WAGES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10-4110.5004	FICA EXPENSE	39,356	48,235	55,575	7,340	60,290	4,715	63,304	66,470	69,793	73,283	76,947	80,794	84,834	89,076	93,529	FICA rate is 7.65%
10-4110.5005	RETIREMENT EXPENSE	91,699	93,376	134,172	40,796	146,272	12,100	153,586	161,265	169,328	177,795	186,684	196,018	205,819	216,110	226,916	SCRS employer contribution rates are 18.56%
10-4110.5006	GROUP HEALTH INSURANCE	55,711	71,804	85,219	13,415	101,530	16,311	106,607	111,937	117,534	123,411	129,581	136,061	142,864	150,007	157,507	Current PEBA rates & dependent elections plus 5% increase on 1/1/27. City of IOP specific experience modifier load factor is 5.7%.
10-4110.5007	WORKERS COMPENSATION	4,990	6,285	8,229	1,944	6,777	(1,452)	7,115	7,471	7,845	8,237	8,649	9,081	9,535	10,012	10,513	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.
	Total - Salaries and Wages	720,746	785,032	1,002,588	217,556	1,102,972	100,385	1,158,121	1,216,027	1,276,828	1,340,670	1,407,703	1,478,088	1,551,993	1,629,592	1,711,072	
	Operating Expenses																
10-4120.5010	PRINT AND OFFICE SUPPLIES	10,948	6,686	9,500	2,814	9,595	95	9,691	9,788	9,886	9,985	10,084	10,185	10,287	10,390	10,494	Paper, ink, toner and basic office supplies.
10-4120.5013	BANK SERVICE CHARGES	11,618	13,709	4,000	(9,709)	4,040	40	4,080	4,121	4,162	4,204	4,246	4,289	4,331	4,375	4,418	-
10-4120.5014	MEMBERSHIP AND DUES	5,041	5,226	6,000	774	6,060	60	6,121	6,182	6,244	6,306	6,369	6,433	6,497	6,562	6,628	-
10-4120.5015	MEETINGS AND SEMINARS	11,307	4,195	12,000	7,805	12,120	120	12,241	12,364	12,487	12,612	12,738	12,866	12,994	13,124	13,255	Includes SCCCMA, ICMA, MASC, BS&A, GFOA and SCBA conferences. -
10-4120.5016	VEHICLE, FUEL & OIL	4,836	4,066	5,500	1,434	5,555	55	5,611	5,667	5,723	5,781	5,838	5,897	5,956	6,015	6,075	Budget based on recent 12 months usage and an estimated $3.00/gallon cost for marine-grade unleaded and $3.70 gallon cost for diesel fuel per Southeastern Fuel.
10-4120.5020	ELECTRIC AND GAS	5,389	5,536	6,000	464	6,780	780	6,848	6,916	6,985	7,055	7,126	7,197	7,269	7,342	7,415	Dominion Energy rate increase estimated at 13%
10-4120.5021	TELEPHONE/CABLE	12,571	15,081	12,500	(2,581)	12,625	125	12,751	12,879	13,008	13,138	13,269	13,402	13,536	13,671	13,808	-
10-4120.5022	WATER AND SEWER	1,637	1,935	1,900	(35)	1,919	19	1,938	1,958	1,977	1,997	2,017	2,037	2,057	2,078	2,099	-
10-4120.5024	IT EQUP, SOFTWARE & SVCS	248,911	288,351	354,500	66,149	382,860	28,360	356,060	359,620	363,217	366,849	370,517	374,222	377,965	381,744	385,562	Includes City-wide VC3 contract (IT svcs, email, Microsoft licenses, security and backups - 255k) Server replacement ($16k), workstation replacements ($45K) and website maint (7k). Also Gen Govt Dept Timekeeping and HR software annual processing fees (7.5K), Citibot resident engagement AI software (15k), software for Public Relations position (2k), Adobe DC (2k), BS&A accounting software (12k), misc provision (2k), hardware replacements (8k), and Incentfit (4K). Moved VC3 SBITA to principal & interest as defined in GASB 96.
10-4120.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	-	3,200	3,200	1,600	(1,600)	1,616	1,632	1,648	1,665	1,682	1,698	1,715	1,733	1,750	Provision for small (<$5k) equipment as needed - does not include computer hardware that is now budgeted in new IT Equip, Software & Svcs account
10-4120.5026	MAINT & SERVICE CONTRACTS	18,948	29,582	31,000	1,418	34,100	3,100	34,441	34,785	35,133	35,485	35,839	36,198	36,560	36,925	37,295	City Hall recurring expenses for new cleaning service, pest control, stormwater/solid waste disp fees, pressure washing & elevator maint ($16k), Tree Fund expenditures ($15k only if needed), and misc provision as needed ($4k).
10-4120.5027	MACHINE/EQUIPMENT REPAIR	246	887	500	(387)	505	5	510	515	520	526	531	536	541	547	552	-
10-4120.5044	CLEANING/SANITARY SUPPLY	50	181	1,000	819	1,010	10	1,020	1,030	1,041	1,051	1,062	1,072	1,083	1,094	1,105	Cleaning supplies
10-4120.5049	MEDICAL AND LAB	491	232	500	268	505	5	510	515	520	526	531	536	541	547	552	First Aid supplies
10-4120.5061	ADVERTISING	7,871	11,514	6,000	(5,514)	12,000	6,000	12,120	12,241	12,364	12,487	12,612	12,738	12,866	12,994	13,124	Covers all advertising needs of the City - public notices, employment, license renewals,
10-4120.5062	INSURANCE	27,364	37,599	37,247	(352)	37,992	745	38,752	39,527	40,317	41,124	41,946	42,785	43,641	44,514	45,404	Liability insurance and bond renewal
10-4120.5063	RENT AND LEASES	8,731	9,543	9,000	(543)	9,090	90	9,181	9,273	9,365	9,459	9,554	9,649	9,746	9,843	9,942	City Hall copiers and postage meter.
10-4120.5064	EMPLOYEE TRAINING	51,731	42,520	79,365	36,845	70,635	(8,730)	71,341	72,055	72,775	73,503	74,238	74,980	75,730	76,487	77,252	Incls $5,000 for City Hall training, $2,000 for a safety program and $63,265 for City-wide tuition reimb program (requests received in advance from employees)
10-4120.5065	PROFESSIONAL SERVICES	87,682	146,842	132,000	(14,842)	118,800	(13,200)	166,320	119,750	162,861	122,145	164,896	123,672	166,958	125,218	169,044	Incls annual audit fees including Single Audit ($55k), Clerk to Council ($35k), Flex benefits administration ($1k), credit and background checks on new employees ($3k), Codification updates and online searchable code ($4k), and drug tests & misc ($10k) and compensation study every 2 years.
10-4120.5066	TEMPORARY LABOR	-	-	-	-	2,000	2,000	2,020	2,040	2,061	2,081	2,102	2,123	2,144	2,166	2,187	Provision for occasional office help in City Hall
10-4120.5067	CONTRACTED SERVICES	76,074	108,644	200,000	91,356	244,000	44,000	246,440	248,904	251,393	253,907	256,446	259,011	261,601	264,217	266,859	Incls grant writing/mgt services ($30k), traffic engineer consultant for traffic and transportation needs ($30k), provision for initiatives coming from Environmental Advisory Committee and Community Enrichment Task Force ($15k), Smart Recycling composting service ($6k), Fisher glass recycling ($10k), lobbyist ($48k), 50% cost split with IOP Water and Sewer Federal Lobbyist ($96K) and general provision if needed ($10k)
10-4120.5068	ELECTION EXPENSES	12,766	8,039	23,000	14,961	-	(23,000)	23,230	-	12,777	-	12,904	-	13,033	-	13,164	Municipal elections in November of odd numbered calendar years, expense included in even numbered fiscal years and special run-off elections.
10-4120.5079	MISC. & CONTINGENCY EXP	44,717	44,715	35,000	(9,715)	45,150	10,150	45,602	46,058	46,518	46,983	47,453	47,928	48,407	48,891	49,380	Provision for donations to Chaplaincy or Bird Rescue when these services are rendered to the City ($1k), employee appreciation event ($12k), employee holiday event ($15k), employee engagement events and Incentfit program ($15k) & misc ($1k).
10-4120.5085	CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	GASB 96 VC3 software subscription
	Total - Operating Expenses	648,929	785,083	969,712	184,629	1,018,941	49,229	1,068,443	1,007,820	1,072,983	1,028,868	1,094,001	1,049,455	1,115,459	1,070,477	1,137,365	
	Capital Expense (CIP)																

		Actual 2024	Actual 2025	Forecast 2026	Increase/Decrease From Actual 2025	Projected 2027	Increase/Decrease From Forecast 2026	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032	Projected 2033	Projected 2034	Projected 2035	Projected 2036	
	Cash Funded (CIP)	50,658	36,104	-	(36,104)	-	-	-	-	-	-	-	-	-	-	-	
	Total - Capital Expense (CIP)	50,658	36,104	-	(36,104)	-	-	-	-	-	-	-	-	-	-	-	
	Debt Service (Existing)																
	Principal	740,000	711,129	772,828	61,699	695,897	(76,931)	702,674	247,060	244,006	249,103	254,318	259,661	265,144	271,781	14,585	
	Interest	143,277	129,682	117,820	(11,862)	87,150	(30,670)	62,952	38,450	33,489	28,883	24,113	19,171	14,044	8,720	3,170	
	Total - Debt Service (	883,277	840,811	890,648	49,837	783,047	(107,601)	765,626	285,510	277,494	277,986	278,431	278,832	279,188	280,501	17,755	
	Debt Service (Proposed)																
	Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Total - Debt Service (	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
G-GOV'T - General Fund		2,303,610	2,447,030	2,862,948	415,918	2,904,960	42,013	2,992,191	2,509,357	2,627,305	2,647,523	2,780,136	2,806,374	2,946,639	2,980,571	2,866,192	
	Capital Projects Fund																
	Operating Expenses																
20-4140.5024	IT EQUP, SOFTWARE & SVCS	438	1,339	-	(1,339)	-	-	-	-	-	-	-	-	-	-	-	-
20-4140.5025	NON-CAPITAL TOOLS &	-	-	2,000	2,000	3,000	1,000	3,030	3,060	3,091	3,122	3,153	3,185	3,216	3,249	3,281	Provision for City Hall and Council Chamber furniture as needed.
20-4140.5026	MAINT & SERVICE CONTRACTS	-	3,277	125,000	121,723	30,000	(95,000)	30,300	30,603	30,909	31,218	31,530	31,846	32,164	32,486	32,811	Building maintenance contingency to proactively address issues as needed. 2% of City Hall building insured value. Split 50/50 Gen Govt/Building
20-4140.5065	PROFESSIONAL SERVICES	97,546	460,125	-	(460,125)	-	-	-	-	-	-	-	-	-	-	-	-
	Total - Operating Expenses	97,984	464,741	127,000	(337,741)	33,000	(94,000)	33,330	33,663	34,000	34,340	34,683	35,030	35,380	35,734	36,092	
	Capital Expense (CIP)																
	Cash Funded (CIP)	69,696	57,451	150,000	92,550	170,000	20,000	14,000	50,000	125,000	-	-	-	-	-	-	
	Total - Capital Expens	69,696	57,451	150,000	92,550	170,000	20,000	14,000	50,000	125,000	-	-	-	-	-	-	
	Debt Service (Existing)																
	Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Total - Debt Service (	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Debt Service (Proposed)																
	Principal	-	-	-	-	-	-	430,260	448,546	467,609	487,482	508,200	529,799	552,315	575,789	-	
	Interest	-	-	-	-	-	-	170,000	151,714	132,651	112,777	92,059	70,461	47,944	24,471	-	
	Total - Debt Service (	-	-	-	-	-	-	600,260	600,260	600,260	600,260	600,260	600,260	600,260	600,260	-	
G-GOV'T - Capital Projects Fund		167,680	522,192	277,000	(245,192)	203,000	(74,000)	647,590	683,923	759,260	634,600	634,943	635,290	635,640	635,994	36,092	
	Capital Projects Fund																
	Operating Expenses																
20-0000.0000	Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
20-6820.5020	ELECTRIC AND GAS	-	-	700	700	791	91	799	807	815	823	831	840	848	857	865	
20-6820.5026	MAINT & SERVICE CO	-	4,600	5,000	400	5,050	50	5,101	5,152	5,203	5,255	5,308	5,361	5,414	5,468	5,523	
20-6820.5062	INSURANCE	-	39,841	63,000	23,159	64,260	1,260	65,545	66,856	68,193	69,557	70,948	72,367	73,815	75,291	76,797	
	Total - Operating Expenses	-	44,441	68,700	24,259	70,101	1,401	71,445	72,815	74,211	75,635	77,087	78,568	80,077	81,616	83,185	
G-GOVT - Marina Public Dock -		-	44,441	68,700	24,259	70,101	1,401	71,445	72,815	74,211	75,635	77,087	78,568	80,077	81,616	83,185	
	Municipal Accommodations Fee Fund																
	Operating Expenses																
30-4100-0000	Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
30-4120.5020	ELECTRIC AND GAS	407	383	400	17	452	52	457	461	466	470	475	480	485	489	494	Lights for City's Welcome Sign (Dominion Energy rate increase estimated at 13%)
30-4120.5024	IT EQUP, SOFTWARE & SVCS	225	(49,750)	-	49,750	-	-	-	-	-	-	-	-	-	-	-	-
30-4120.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
30-4120.5026	MAINT & SERVICE CONTRACTS	34,048	47,327	75,000	27,673	75,750	750	76,508	77,273	78,045	78,826	79,614	80,410	81,214	82,026	82,847	Provision for annual trimming of all roadside palm trees between Breach Inlet and 57th Ave + 19 Palm at Rec Dept ($34k) and refinish approx. 7 street print crosswalks ($42k)
30-4120.5054	STREET SIGNS	12,459	18,428	17,000	(1,428)	17,170	170	17,342	17,515	17,690	17,867	18,046	18,226	18,409	18,593	18,779	#VALUE!
30-4120.5065	PROFESSIONAL SERVICES	719	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
30-4120.5079	MISC. & CONTINGENCY EXP	31,714	44,570	40,000	(4,570)	40,400	400	40,804	41,212	41,624	42,040	42,461	42,885	43,314	43,747	44,185	
	Total - Operating Expenses	79,572	60,958	132,400	71,442	133,772	1,372	135,110	136,461	137,825	139,204	140,596	142,002	143,422	144,856	146,304	
	Capital Expense (CIP)																
	Cash Funded (CIP)	128,276	43,126	-	(43,126)	-	-	-	-	-	-	-	-	-	-	-	
	Total - Capital Expense (CIP)	128,276	43,126	-	(43,126)	-	-	-	-	-	-	-	-	-	-	-	
	Debt Service (Existing)																
	Principal	82,752	46,677	55,676	8,999	142,081	86,405	148,357	89,588	91,021	92,477	-	-	-	-	-	
	Interest	11,205	18,823	16,537	(2,286)	17,376	839	11,100	4,369	2,936	1,753	-	-	-	-	-	
	Total - Debt Service (Existing)	93,957	65,500	72,213	6,713	159,457	87,244	159,457	93,957	93,957	94,230	-	-	-	-	-	
G-GOV'T - Municipal Accommodations		301,805	169,584	204,613	35,029	293,229	88,616	294,567	230,418	231,782	233,434	140,596	142,002	143,422	144,856	146,304	
	Hospitality Tax Fund																
	Capital Expense (CIP)																
	Cash Funded (CIP)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Total - Capital Expense (CIP)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Debt Service (Existing)																
	Principal	150,000	159,000	165,000	6,000	-	(165,000)	-	-	-	-	-	-	-	-	-	
	Interest	8,911	6,091	3,102	(2,989)	-	(3,102)	-	-	-	-	-	-	-	-	-	
	Total - Debt Service (	158,911	165,091	168,102	3,011	-	(168,102)	-	-	-	-	-	-	-	-	-	
G-GOV'T - Hospitality Tax Fund		158,911	165,091	168,102	3,011	-	(168,102)	-	-	-	-	-	-	-	-	-	

		Actual 2024	Actual 2025	Forecast 2026	Increase/Decrease From Actual 2025	Projected 2027	Increase/Decrease From Forecast 2026	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032	Projected 2033	Projected 2034	Projected 2035	Projected 2036	
	State Accommodations Tax Fund																
	Operating Expenses																
0	Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
50-4120.5020	ELECTRIC AND GAS	-	735	-	(735)	-	-	-	-	-	-	-	-	-	-	-	-
50-4120.5022	WATER AND SEWER	324	337	400	63	404	4	408	412	416	420	425	429	433	437	442	Irrigation at Breach Inlet sign
50-4120.5025	NON-CAPITAL TOOLS & EQUIPMENT	394	5,341	6,000	659	6,060	60	6,121	6,182	6,244	6,306	6,369	6,433	6,497	6,562	6,628	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	89,887	126,000	36,113	136,080	10,080	126,554	127,820	129,098	130,389	131,693	133,010	134,340	135,683	137,040	Provision for events and sponsorships approved by the Accommodations Tax Advisory Committee $75K and July 4th Fireworks show increased to ($61K) based on contract and additional for US 250th anniversary, and incidentals.
50-4120.5079	MISCELLANEOUS	-	-	1,000	1,000	1,010	10	1,020	1,030	1,041	1,051	1,062	1,072	1,083	1,094	1,105	-
	Total - Operating Expenses	74,296	96,300	133,400	37,100	143,554	10,154	134,103	135,444	136,799	138,167	139,548	140,944	142,353	143,777	145,214	
	Charleston Visitor Bureau																
50-4120.5090	TOURISM PROMOTIO	1,021,403	1,111,710	1,120,081	8,371	1,146,963	26,882	1,158,433	1,170,017	1,181,717	1,193,534	1,205,470	1,217,524	1,229,700	1,241,997	1,254,416	
	Total - Charleston Vis	1,021,403	1,111,710	1,120,081	8,371	1,146,963	26,882	1,158,433	1,170,017	1,181,717	1,193,534	1,205,470	1,217,524	1,229,700	1,241,997	1,254,416	
	Capital Expense (CIP)																
	Cash Funded (CIP)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Total - Capital Expens	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Debt Service (Existing)																
	Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Total - Debt Service (	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
G-GOV'T - State Accommodations Tax		1,095,699	1,208,010	1,253,481	45,471	1,290,517	37,036	1,292,536	1,305,461	1,318,516	1,331,701	1,345,018	1,358,468	1,372,053	1,385,773	1,399,631	
	Beach Preservation Fee Fund																
	Operating Expenses																
58-4110.5002	Overtime Wages	-	8,976	-	(8,976)	-	-	-	-	-	-	-	-	-	-	-	
58-4120.5013	Bank Service Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
58-4110.5002	Non-Capital Tools and	-	8,976	-	(8,976)	-	-	-	-	-	-	-	-	-	-	-	
58-4120.5026	Maintenance and Ser	850	-	-	-	75,000	75,000	-	-	-	-	-	-	-	-	-	
58-4120.5065	Professional Services	357,463	1,964,910	1,431,375	(533,535)	1,001,963	(429,413)	160,314	128,251	129,534	130,829	132,137	133,459	134,793	136,141	137,503	
58-4120.5084	Construction in Progr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
58-4120.5085	Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
58-4120.5087	Beach Renourishmen	1,878,596	769,494	-	(769,494)	-	-	-	-	-	-	-	-	-	-	-	
	Total - Operating Expenses	2,236,909	2,752,356	1,431,375	(1,320,981)	1,076,963	(354,413)	160,314	128,251	129,534	130,829	132,137	133,459	134,793	136,141	137,503	
	Capital Expense (CIP)																
	Cash Funded (CIP)	17,950	896,627	-	(896,627)	-	-	-	-	-	-	-	-	-	-	-	
	Total - Capital Expense (CIP)	17,950	896,627	-	(896,627)	-	-	-	-	-	-	-	-	-	-	-	
G-GOV'T - Beach Preservation Fee Fun		2,236,909	2,752,356	1,431,375	(1,320,981)	1,076,963	(354,413)	160,314	128,251	129,534	130,829	132,137	133,459	134,793	136,141	137,503	
	Marina Enterprise Fund																
	Operating Expenses																
90-6120.5022	WATER AND SEWER	433	639	1,000	1,000	1,010	10	1,020	1,030	1,041	1,051	1,062	1,072	1,083	1,094	1,105	
90-6120.5026	MAINT & SERVICE CO	4,827	4,443	35,000	35,000	775,000	740,000	38,750	39,138	39,529	39,924	40,323	40,727	41,134	41,545	41,961	
90-6120.5065	PROFESSIONAL SERV	29,213	43,750	32,000	32,000	32,320	320	32,643	32,970	33,299	33,632	33,969	34,308	34,651	34,998	35,348	
90-6120.5079	MISCELLANEOUS	6,120	-	4,500	4,500	4,545	45	4,590	4,636	4,683	4,730	4,777	4,825	4,873	4,922	4,971	
90-6220.5022	WATER AND SEWER	360	360	360	360	364	4	367	371	375	378	382	386	390	394	398	
90-6220.5062	INSURANCE	518	642	671	671	685	13	698	712	727	741	756	771	787	802	818	
90-6220.5030	DEPRECIATION	7,180	7,180	7,350	7,350	7,424	74	7,498	7,573	7,648	7,725	7,802	7,880	7,959	8,039	8,119	
90-6220.5065	PROFESSIONAL SERV	80	127,040	500	500	505	5	510	515	520	526	531	536	541	547	552	
90-6420.5026	MAINT & SERVICE CO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
90-6420.5030	DEPRECIATION	310,805	305,254	315,000	315,000	318,150	3,150	321,332	324,545	327,790	331,068	334,379	337,723	341,100	344,511	347,956	
90-6420.5061	ADVERTISING	-	-	5,000	5,000	5,050	50	5,101	5,152	5,203	5,255	5,308	5,361	5,414	5,468	5,523	
90-6420.5062	INSURANCE	216,484	225,673	259,000	259,000	264,180	5,180	269,464	274,853	280,350	285,957	291,676	297,510	303,460	309,529	315,720	
90-6520.5020	ELECTRIC AND GAS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
90-6520.5030	DEPRECIATION	4,874	4,874	5,200	5,200	5,252	52	5,305	5,358	5,411	5,465	5,520	5,575	5,631	5,687	5,744	
90-6520.5022	WATER AND SEWER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
90-6520.5026	MAINT & SERVICE CO	845	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
90-6520.5062	INSURANCE	7,902	-	22,400	22,400	22,848	448	23,305	23,771	24,246	24,731	25,226	25,731	26,245	26,770	27,305	
90-6520.5065	PROFESSIONAL SERV	200	-	200	200	202	2	204	206	208	210	212	214	217	219	221	
90-6520.5070	BAD DEBT EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
90-6820.5020	M ELECTRIC AND GAS	686	618	700	700	707	7	714	721	728	736	743	750	758	766	773	
90-6820.5030	DEPRECIATION	2,938	-	245	245	-	(245)	-	-	-	-	-	-	-	-	-	
90-6820.5026	M MAINT & SERVICE (	3,779	2,463	2,000	2,000	2,020	20	2,040	2,061	2,081	2,102	2,123	2,144	2,166	2,187	2,209	
90-6820.5062	M INSURANCE	3,387	-	9,600	9,600	-	(9,600)	-	-	-	-	-	-	-	-	-	
90-6820.5079	M MISCELLANEOUS	474	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Total - Operating Expenses	601,105	722,936	700,726	700,726	1,440,261	739,535	713,541	723,611	733,840	744,232	754,788	765,513	776,408	787,477	798,723	
	Capital Expense (CIP)																
	Cash Funded (CIP)	-	-	-	-	450,000	450,000	-	-	-	-	-	-	-	-	-	
	Total - Capital Expense (CIP)	-	-	-	-	450,000	450,000	-	-	-	-	-	-	-	-	-	
	Debt Service (Existing)																
	Principal	258,000	264,000	269,000	5,000	275,000	6,000	281,000	287,000	293,000	300,000	306,000	313,000	320,000	326,000	-	
	Interest	74,034	68,429	64,152	(4,277)	58,342	(5,810)	52,402	46,332	40,133	33,804	27,324	20,714	13,954	7,042	-	
	Total - Debt Service (	332,034	332,429	333,152	723	333,342	190	333,402	333,332	333,133	333,804	333,324	333,714	333,954	333,042	-	
G-GOV'T - Marina Enterprise Fund		933,139	1,055,365	1,033,878	701,449	2,223,602	1,189,724	1,046,942	1,056,943	1,066,973	1,078,036	1,088,112	1,099,227	1,110,362	1,120,519	798,723	
	Disaster Recovery Fund																
	Operating Expenses																
60-4120.5013	BANK SERVICE CHARGES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

		Actual 2024	Actual 2025	Forecast 2026	Increase/Decrease From Actual 2025	Projected 2027	Increase/Decrease From Forecast 2026	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032	Projected 2033	Projected 2034	Projected 2035	Projected 2036	
60-4120.5045	STROM PREPARATION/CLEANUP	1,510	38,682	10,000	(28,682)	10,000	-	10,100	10,201	10,303	10,406	10,510	10,615	10,721	10,829	10,937	ONLY IF NEEDED
60-4120.5058	HURRICANE BUILDING COST	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60-4120.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60-4120.5079	MISC & CONTINGENCY EXP	54	-	-	-	3,000	3,000	3,030	3,060	3,091	3,122	3,153	3,185	3,216	3,249	3,281	$3k annually for costs related to annual Hurricane Expo community event
	Total - Operating Expenses	1,564	38,682	10,000	(28,682)	13,000	3,000	13,130	13,261	13,394	13,528	13,663	13,800	13,938	14,077	14,218	
	Capital Expense (CIP)																
	Cash Funded (CIP)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Total - Capital Expense (CIP)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Debt Service (Existing)																
	Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Total - Debt Service (	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
G-GOV'T - Disaster Recovery Fund		1,564	38,682	10,000	(28,682)	13,000	3,000	13,130	13,261	13,394	13,528	13,663	13,800	13,938	14,077	14,218	
Grand Total General Government All F		7,199,317	8,402,751	7,310,097	(369,718)	8,075,372	765,275	6,518,714	6,000,429	6,220,975	6,145,286	6,211,692	6,267,187	6,436,924	6,499,547	5,481,847	

City of Isle of Palms, SC
FY27 Budget Planning Model
Scenario 1
Judicial and Legal

		Actual 2024	Actual 2025	Forecast 2026	Forecast From Actual 2025	Projected 2027	Increase/Decrease From Forecast 2026	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032	Projected 2033	Projected 2034	Projected 2035	Projected 2036	
General Fund																	
Salaries and Wages																	
10-4910.5001	SALARIES & WAGES	81,913	87,191	91,789	4,598	102,317	10,528	107,433	112,805	118,445	124,367	130,585	137,115	143,970	151,169	158,727	Includes Evergreen Compensation Study and 2.8 % for COLA and 3% for merit. Long term forecasts include an annual 5% increase, maybe adjusted by future wage studies.
10-4910.5002	OVERTIME WAGES	3,286	1,143	800	(343)	789	(11)	828	869	913	958	1,006	1,057	1,110	1,165	1,223	Approximately 9% of regular pay for officers, 17% for communications specialists.
10-4910.5003	PART-TIME WAGES	20,065	27,250	28,600	1,350	38,283	9,683	40,197	42,207	44,317	46,533	48,860	51,303	53,868	56,561	59,389	-
10-4910.5004	FICA EXPENSE	8,057	8,845	9,284	439	10,816	1,532	11,357	11,925	12,521	13,147	13,805	14,495	15,220	15,980	16,780	FICA rate is 7.65%
10-4910.5005	RETIREMENT EXPENS	17,655	18,303	18,567	264	26,242	7,675	27,554	28,931	30,378	31,897	33,492	35,166	36,925	38,771	40,710	PORS & SCRS employer contribution rates are 21.24% & 18.56% respectively.
10-4910.5006	GROUP HEALTH INSUI	11,915	37,657	40,643	2,986	41,607	964	43,687	45,871	48,165	50,573	53,102	55,757	58,545	61,472	64,546	Current PEBA rates & dependent elections plus 5% increase on 1/1/27. City of IOP specific experience modifier load factor is 5.7%.
10-4910.5007	WORKERS COMPENS/	291	296	365	69	397	32	417	438	459	482	507	532	559	586	616	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.
	Total - Salaries and Wag	143,182	180,685	190,048	9,363	220,450	30,402	231,473	243,046	255,199	267,959	281,356	295,424	310,195	325,705	341,990	
Operating Expenses																	
10-4920.5010	PRINT AND OFFICE SU	2,587	515	750	235	975	225	985	995	1,005	1,015	1,025	1,035	1,045	1,056	1,066	Paper, ink, toner and basic office supplies.
10-4920.5014	MEMBERSHIP AND DI	(34)	-	225	225	227	2	230	232	234	236	239	241	244	246	249	Includes membership to MASC (Clerk & Judge)
10-4920.5015	MEETINGS AND SEMI	406	1,825	2,000	175	2,020	20	2,040	2,061	2,081	2,102	2,123	2,144	2,166	2,187	2,209	Includes conferences to SCJA and MASC
10-4920.5021	TELEPHONE/CABLE	3,248	3,528	4,000	472	4,000	-	4,040	4,080	4,121	4,162	4,204	4,246	4,289	4,331	4,375	Phone and internet service
10-4920.5024	IT EQUP, SOFTWARE &	60	260	500	240	500	-	505	510	515	520	526	531	536	541	547	Includes provision for Court jury selection software (.5k) and misc provision (.5k) CivicRMS court software included in Police.
10-4920.5025	NON-CAPITAL TOOLS &	-	-	250	250	250	-	253	255	258	260	263	265	268	271	273	Provision for small (<$5k) equipment as needed
10-4920.5026	MAINT & SERVICE CO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10-4920.5062	INSURANCE	1,257	1,336	1,900	564	1,938	38	1,977	2,016	2,057	2,098	2,140	2,183	2,226	2,271	2,316	Liability insurance
10-4920.5064	EMPLOYEE TRAINING	1,171	152	-	(152)	-	-	-	-	-	-	-	-	-	-	-	-
10-4920.5065	PROFESSIONAL SERVI	247,066	163,432	175,000	11,568	218,750	43,750	220,938	223,147	225,378	227,632	229,908	232,208	234,530	236,875	239,244	Includes most legal fees for the City and Court security. Added $100 per court (36) for interpreter $3,600. Increased based on actual hourly rate increase.
10-4920.5079	MISC. & CONTINGENC	655	153	400	247	800	400	808	816	824	832	841	849	858	866	875	Includes jury duty payments
	Total - Operating Expens	256,416	171,201	185,025	13,824	229,460	44,435	231,774	234,112	236,473	238,858	241,268	243,702	246,161	248,645	251,154	
Capital Expense (CIP)																	
	Cash Funded (CIP)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Total - Capital Expense (CIP)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Debt Service (Existing)																	
	Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Total - Debt Service (Existing)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Judicial and Legal - General Fund		399,598	351,886	375,073	23,187	449,910	74,837	463,247	477,158	491,672	506,817	522,624	539,126	556,356	574,350	593,144	
Grand Total Judicial and Legal All Funds		399,598	351,886	375,073	23,187	449,910	74,837	463,247	477,158	491,672	506,817	522,624	539,126	556,356	574,350	593,144	

City of Isle of Palms, SC
FY27 Budget Planning Model
Scenario 1
Police

		Actual 2024	Actual 2025	Forecast 2026	Increase/Decrease From Actual 2025	Forecast 2027	Increase/Decrease From Forecast 2026	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032	Projected 2033	Projected 2034	Projected 2035	Projected 2036	
	General Fund																
	Salaries and Wages																
10-4410.5001	SALARIES & WAGES	1,757,362	1,870,289	2,075,850	205,561	2,494,021	418,171	2,618,722	2,749,658	2,887,141	3,031,498	3,183,073	3,342,226	3,509,338	3,684,805	3,869,045	Includes Evergreen Compensation Study, Incentive programming and 2.8 % for COLA and 3% for merit. Long term forecasts include an annual 5% increase, maybe adjusted by future wage studies. Includes two new patrol officers in FY27.
10-4410.5002	OVERTIME WAGES	166,349	177,143	187,876	10,733	205,310	17,434	215,575	226,354	237,671	249,555	262,033	275,134	288,891	303,336	318,502	Approximately 9% of regular pay. Includes two new patrol officers in FY27.
10-4410.5003	PART-TIME WAGES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10-4410.5004	FICA EXPENSE	144,035	152,595	173,175	20,580	206,499	33,324	216,824	227,665	239,048	251,001	263,551	276,728	290,565	305,093	320,347	FICA rate is 7.65%
10-4410.5005	RETIREMENT EXPENS	384,086	407,121	463,479	56,358	553,865	90,386	581,558	610,636	641,168	673,226	706,887	742,232	779,343	818,310	859,226	PORS & SCRS employer contribution rates are 21.24% & 18.56% respectively.
10-4410.5006	GROUP HEALTH INSUI	265,179	256,872	317,781	60,909	323,488	5,707	339,662	356,646	374,478	393,202	412,862	433,505	455,180	477,939	501,836	Current PEBA rates & dependent elections plus 5% increase on 1/1/27. City of IOP specific experience modifier load factor is 5.7%.
10-4410.5007	WORKERS COMPENS/	105,093	121,913	127,749	5,836	137,931	10,183	144,828	152,069	159,673	167,657	176,039	184,841	194,083	203,788	213,977	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.
	Total - Salaries and Wag	2,822,104	2,985,933	3,345,910	359,977	3,921,113	575,203	4,117,169	4,323,027	4,539,179	4,766,138	5,004,445	5,254,667	5,517,400	5,793,270	6,082,934	
	Operating Expenses																
10-4420.5010	PRINT AND OFFICE SU	13,383	13,521	14,000	479	14,000	-	14,140	14,281	14,424	14,568	14,714	14,861	15,010	15,160	15,312	#VALUE!
10-4420.5014	MEMBERSHIP AND DI	1,813	1,490	2,000	510	2,000	-	2,020	2,040	2,061	2,081	2,102	2,123	2,144	2,166	2,187	-
10-4420.5015	MEETINGS AND SEMII	3,459	2,033	3,000	967	3,000	-	3,030	3,060	3,091	3,122	3,153	3,185	3,216	3,249	3,281	Includes hosting of a Tri-County Police Chiefs meeting and/or the SC FBI Group
10-4420.5016	VEHICLE, FUEL & OIL	107,419	86,696	88,000	1,304	88,880	880	90,658	91,564	92,480	93,405	94,339	95,282	96,235	97,197	98,169	Budget based on recent 12 months usage and an estimated $3.00/gallon cost for marine-grade unleaded and $3.70 gallon cost for diesel fuel per Southeastern Fuel.
10-4420.5017	VEHICLE MAINTENAN(	60,327	62,025	60,000	(2,025)	60,000	-	60,600	61,206	61,818	62,436	63,061	63,691	64,328	64,971	65,621	Increased based on actual
10-4420.5020	ELECTRIC AND GAS	29,325	28,573	32,000	3,427	36,160	4,160	36,522	36,887	37,256	37,628	38,005	38,385	38,768	39,156	39,548	Increased based on actual. Includes propane. Split 50/50 with Fire Dept. (Dominion Energy rate increase estimated at 13%)
10-4420.5021	TELEPHONE/CABLE	53,116	51,001	52,000	999	58,760	6,760	59,348	59,941	60,540	61,146	61,757	62,375	62,999	63,629	64,265	Incls phone/internet Segra ($20k), cellular & data cards ($7k), NCIC line ($7k) and Charleston County radio fee ($28k), and $2.4K for First Responder Priority
10-4420.5022	WATER AND SEWER	5,965	7,878	8,000	122	8,080	80	8,161	8,242	8,325	8,408	8,492	8,577	8,663	8,749	8,837	-
10-4420.5024	IT EQUP, SOFTWARE &	54,814	70,255	75,500	5,245	67,950	(7,550)	68,630	69,316	70,009	70,709	71,416	72,130	72,852	73,580	74,316	Police timekeeping (5k) hardware repls (18k), Adobe (1k), Pace scheduling module (3k), Power DMS for CALEA (2k), online investigations software (4k), NCIC software annual maint (3k), Code Enforcement Tracking software (5k), Sonitrol alarm monitoring (1k), server warranty (1k), Charleston County MDT license (2.7k) & interagency network IPS (3.7k), new IOP Police App (11k) and misc provision (2k), Alastar MEOC software annual (2.5K), Drone software ($3K)
10-4420.5025	NON-CAPITAL TOOLS &	16,832	6,379	20,000	13,621	14,400	(5,600)	14,544	14,689	14,836	14,985	15,135	15,286	15,439	15,593	15,749	Tasers (tasers must be discharged twice/yr to maintain certification) ($2k), ammunition for shooting range ($2k), firearm replacements ($5K) and provision for other small equipment as needed ($5k).
10-4420.5026	MAINT & SERVICE CO	19,931	27,324	40,000	12,676	48,000	8,000	48,480	48,965	49,454	49,949	50,448	50,953	51,462	51,977	52,497	Incls IOPPD's portion of annual maintenance on Charleston County's MDT (mobile data terminal) system ($6.5k), elevator maint contract ($7.5k), expanded janitorial service ($12k), recurring expenses for pest/rodent control, County stormwater fees and fire protection sys ($6.5k) and misc provision as needed ($15k).
10-4420.5027	MACHINE/EQUIPMEN	6,147	5,640	8,500	2,860	8,500	-	8,585	8,671	8,758	8,845	8,934	9,023	9,113	9,204	9,296	Non-building expense, blowers, sign post digger
10-4420.5041	UNIFORMS	22,762	31,164	23,000	(8,164)	25,300	2,300	25,553	25,809	26,067	26,327	26,591	26,856	27,125	27,396	27,670	Normal replacement of uniforms and 2 new staff.
10-4420.5044	CLEANING/SANITARY	5,609	4,882	5,000	118	5,100	100	5,202	5,306	5,412	5,520	5,631	5,687	5,744	5,801	5,859	Building cleaning supplies
10-4420.5049	MEDICAL AND LAB	9,220	7,629	6,500	(1,129)	6,565	65	6,631	6,697	6,764	6,832	6,900	6,969	7,039	7,109	7,180	Based on actual.
10-4420.5062	INSURANCE	143,345	153,971	157,000	3,029	160,140	3,140	163,343	166,610	169,942	173,341	176,807	180,344	183,951	187,630	191,382	Forecast 2% annual increase each year. Includes 1/2 cost for underground tanks insurance. Includes a $5k provision for deductibles
10-4420.5063	RENT AND LEASES	2,380	3,656	3,000	(656)	3,000	-	3,030	3,060	3,091	3,122	3,153	3,185	3,216	3,249	3,281	Police copier
10-4420.5064	EMPLOYEE TRAINING	13,552	15,461	20,500	5,039	20,705	205	20,912	21,121	21,332	21,546	21,761	21,979	22,199	22,421	22,645	$18K for employee advanced training ($600/officer/employee), $2.5k for virtual academy for field training office tracking system.
10-4420.5065	PROFESSIONAL SERV	4,995	6,006	5,000	(1,006)	5,050	50	5,101	5,152	5,203	5,255	5,308	5,361	5,414	5,468	5,523	Annual CALEA continuation
10-4420.5067	CONTRACTED SERVIC	5,575	12,120	12,000	(120)	8,400	(3,600)	8,484	8,569	8,655	8,741	8,828	8,917	9,006	9,096	9,187	Critter Control Traps for Coyotes ($6K) and Evidence Hazmat Cleaning ($2K).
10-4420.5079	MISC. & CONTINGENC	4,507	6,028	9,000	2,972	9,000	-	9,090	9,181	9,273	9,365	9,459	9,554	9,649	9,746	9,843	Allowance for increased promotional and recruitment efforts (National Night Out and Community Events), and investigative fees.
10-4420.5081	CANINE KENNEL EXPE	2,203	3,624	4,000	376	4,400	400	4,444	4,488	4,533	4,579	4,624	4,671	4,717	4,765	4,812	Includes $2,500 for food, vet appointment, and kennel maintenance supplies for PD K-9 program
	Total - Operating Expens	586,679	607,356	648,000	40,644	657,390	9,390	666,505	674,856	683,323	691,910	700,618	709,392	718,289	727,312	736,461	
	Capital Expense (CIP)																
	Cash Funded (CIP)	-	-	-	n/a	-	n/a	-	-	-	-	-	-	-	-	-	
	Total - Capital Expense (CIP)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

		Actual 2024	Actual 2025	Forecast 2026	Increase/Decrease From Actual 2025	Forecast 2027	Increase/Decrease From Forecast 2026	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032	Projected 2033	Projected 2034	Projected 2035	Projected 2036	
	Debt Service (Existing)																
	Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Total - Debt Service (Existing)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Police - General Fund		3,408,783	3,593,289	3,993,910	400,621	4,578,503	584,593	4,783,674	4,997,883	5,222,502	5,458,048	5,705,062	5,964,059	6,235,690	6,520,582	6,819,395	
	General Fund - Parking Meter(BSOs) Expenditure																
	Salaries and Wages																
10-5710.5002	Salaries - Over-time	3,834	5,589	2,500	(3,089)	2,500	-	2,625	2,756	2,894	3,039	3,191	3,350	3,518	3,694	3,878	-
10-5710.5003	Salaries - Part-time	90,764	60,108	49,600	(10,508)	77,680	28,080	81,564	85,642	89,924	94,421	99,142	104,099	109,304	114,769	120,507	Increased PT hourly rate. All BSOs wages and fringes are covered with transfers in from Tourism Funds. Added addl BSO to cover county park.
10-5710.5004	FICA EXPENSE	7,237	5,026	3,986	(1,040)	6,134	2,148	6,440	6,762	7,101	7,456	7,828	8,220	8,631	9,062	9,515	FICA rate is 7.65%
10-5710.5006	Retirement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10-5710.5007	Workers Compensation	3,338	2,018	3,941	1,923	6,100	2,159	6,405	6,725	7,061	7,414	7,785	8,174	8,583	9,012	9,463	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.
	Total - Salaries and Wages	105,173	72,741	60,027	(12,714)	92,414	32,387	97,034	101,886	106,980	112,329	117,946	123,843	130,035	136,537	143,364	
Police - Non-Departmental		105,173	72,741	60,027	(12,714)	92,414	32,387	97,034	101,886	106,980	112,329	117,946	123,843	130,035	136,537	143,364	
	Capital Projects Fund																
	Operating Expenses																
20-0000.0000	Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
20-4440.5025	'NON-CAPITAL TOOLS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
20-4440.5026	MAINT & SERVICE CO	14,389	24,697	67,000	42,303	93,800	26,800	94,738	95,685	96,642	97,609	98,585	99,571	100,566	101,572	102,588	Building maintenance contingency to proactively address issues as needed. Equals 1.5% of PSB insured value. PSB costs are split 50% with Fire Department
20-4440.5084	CONSTRUCTION IN F	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total - Operating Expens	14,389	24,697	67,000	42,303	93,800	26,800	94,738	95,685	96,642	97,609	98,585	99,571	100,566	101,572	102,588	
	Capital Expense (CIP)																
	Cash Funded (CIP)	62,864	87,055	64,000	(23,055)	141,000	77,000	69,000	137,000	68,000	151,000	82,000	74,000	76,000	161,000	110,000	
	Total - Capital Expense (CIP)	62,864	87,055	64,000	(23,055)	141,000	77,000	69,000	137,000	68,000	151,000	82,000	74,000	76,000	161,000	110,000	
	Debt Service (Existing)																
	Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Total - Debt Service (Existing)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Police - Capital Projects Fund		77,253	111,752	131,000	19,248	234,800	103,800	163,738	232,685	164,642	248,609	180,585	173,571	176,566	262,572	212,588	
	Municipal Accommodations Fee Fund																
	Operating Expenses																
30-4400.0000	Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
30-4420.5021	TELEPHONE/CABLE	13,015	16,312	20,000	3,688	20,200	200	20,402	20,606	20,812	21,020	21,230	21,443	21,657	21,874	22,092	Comcast service for IOP Connector camera and Marina
30-4420.5026	MAINT & SERVICE CO	13,486	10,073	14,000	3,927	14,140	140	14,281	14,424	14,568	14,714	14,861	15,010	15,160	15,312	15,465	Covers pooper scooper stations, supplies and Doody
30-4420.5067	CONTRACTED SERVIC	17,388	37,445	40,000	2,555	40,400	400	40,804	41,212	41,624	42,040	42,461	42,885	43,314	43,747	44,185	Provision for Charleston County Sheriff 1 Deputy
	Total - Operating Expens	43,889	63,830	74,000	10,170	74,740	740	75,487	76,242	77,005	77,775	78,552	79,338	80,131	80,933	81,742	
	Capital Expense (CIP)																
	Cash Funded (CIP)	115,067	56,747	104,000	47,253	162,500	58,500	74,200	94,200	142,200	144,200	144,715	149,715	151,715	153,715	75,715	
	Total - Capital Expense	115,067	56,747	104,000	47,253	162,500	58,500	74,200	94,200	142,200	144,200	144,715	149,715	151,715	153,715	75,715	
	Debt Service (Existing)																
	Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Total - Debt Service (Existing)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Police - Municipal Accommodations Fee I		158,956	120,577	178,000	57,423	237,240	59,240	149,687	170,442	219,205	221,975	223,267	229,053	231,846	234,648	157,457	
	Municipal Accommodations Fee Fund - Parking Management and Front Beach Maintanence																
	Operating Expenses																
30-5620.5010	PRINT AND OFFICE SUP	11,286	1,629	1,600	(29)	-	(1,600)	11,399	-	11,513	-	11,628	-	11,744	-	11,862	
30-5620.5013	BANK SERVICE CHARGE	49,216	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
30-5620.5020	ELECTRIC AND GAS	42,445	43,073	42,000	(1,073)	47,460	5,460	47,935	48,414	48,898	49,387	49,881	50,380	50,884	51,392	51,906	
30-5620.5021	TELEPHONE/CABLE	1,445	1,413	1,500	87	1,515	15	1,530	1,545	1,561	1,577	1,592	1,608	1,624	1,641	1,657	
30-5620.5022	WATER AND SEWER	2,579	4,937	7,800	2,863	8,970	1,170	9,060	9,150	9,242	9,334	9,428	9,522	9,617	9,713	9,810	
30-5620.5024	IT EQUP, SOFTWARE & S	17,363	22,081	24,000	1,919	24,240	240	24,482	24,727	24,974	25,224	25,476	25,731	25,989	26,248	26,511	
30-5620.5025	NON-CAPITAL TOOLS & I	4,842	1,892	3,000	1,108	6,000	3,000	6,060	6,121	6,182	6,244	6,306	6,369	6,433	6,497	6,562	
30-5620.5026	MAINT & SERVICE CONT	10,910	13,591	20,000	6,409	28,000	8,000	28,280	28,563	28,848	29,137	29,428	29,723	30,020	30,320	30,623	
30-5620.5027	MACHINE/EQUIPMENT I	11,815	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
30-5620.5041	UNIFORMS	97	200	2,000	1,800	2,020	20	2,040	2,061	2,081	2,102	2,123	2,144	2,166	2,187	2,209	
30-5620.5054	STREET SIGNS	2,077	1,127	1,500	373	2,020	520	2,040	2,061	2,081	2,102	2,123	2,144	2,166	2,187	2,209	
30-5620.5062	INSURANCE	1,236	1,781	2,600	819	2,626	26	2,652	2,679	2,706	2,733	2,760	2,788	2,815	2,844	2,872	
30-5620.5065	PROFESSIONAL SERVICI	4,155	395	-	(395)	-	-	-	-	-	-	-	-	-	-	-	
30-5620.5067	CONTRACTED SERVICES	17,800	7,600	18,000	10,400	18,180	180	18,362	18,545	18,731	18,918	19,107	19,298	19,491	19,686	19,883	
30-5620.5079	MISC. & CONTINGENCY	615	-	500	500	1,010	510	1,020	1,030	1,041	1,051	1,062	1,072	1,083	1,094	1,105	
	Total - Operating Expens	177,881	99,719	124,500	24,781	142,041	17,541	154,860	144,896	157,858	147,808	160,914	150,779	164,031	153,810	167,210	
Police - Non-Departmental		177,881	99,719	124,500	24,781	142,041	17,541	154,860	144,896	157,858	147,808	160,914	150,779	164,031	153,810	167,210	
	Hospitality Tax Fund																
	Operating Expenses																
35-0000.0000	Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
35-4420.5024	IT EQUP, SOFTWARE &	1,639	545	24,000	23,455	15,150	(8,850)	15,302	15,455	15,609	15,765	15,923	16,082	16,243	16,405	16,569	radios (in-car & walkies flash upgrade)($12K)
35-4420.5025	NON-CAPITAL TOOLS &	1,021	1,184	1,500	316	2,020	520	2,040	2,061	2,081	2,102	2,123	2,144	2,166	2,187	2,209	Body camera equipment replacements as needed
	Total - Operating Expens	2,660	1,729	25,500	23,771	17,170	(8,330)	17,342	17,515	17,690	17,867	18,046	18,226	18,409	18,593	18,779	
	Capital Expense (CIP)																
	Cash Funded (CIP)	67,090	92,955	67,000	(25,955)	64,500	(2,500)	461,000	124,000	146,000	47,000	206,000	123,000	126,000	161,000	132,000	
	Total - Capital Expense	67,090	92,955	67,000	(25,955)	64,500	(2,500)	461,000	124,000	146,000	47,000	206,000	123,000	126,000	161,000	132,000	
	Debt Service (Existing)																
	Principal	-	-	41,025	41,025	59,819	18,794	62,664	65,675	51,868	48,261	-	-	-	-	-	

		Actual 2024	Actual 2025	Forecast 2026	Increase/Decrease From Actual 2025	Forecast 2027	Increase/Decrease From Forecast 2026	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032	Projected 2033	Projected 2034	Projected 2035	Projected 2036	
	Interest	-	-	8,821	8,821	12,606	3,785	9,761	6,750	3,561	1,592	-	-	-	-	-	
	Total - Debt Service (Existing)	-	-	49,846	49,846	72,425	22,579	72,425	72,425	55,428	49,853	-	-	-	-	-	
Police - Hospitality Tax Fund		69,750	94,684	142,346	47,662	154,095	11,749	550,767	213,940	219,119	114,720	224,046	141,226	144,409	179,593	150,779	
	State Accommodations Tax Fund																
	Operating Expenses																
50-0000-0000	Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
50-4420.5025	NON-CAPITAL TOOLS &	11,718	3,384	7,500	4,116	18,000	10,500	18,180	18,362	18,545	18,731	18,918	19,107	19,298	19,491	19,686	Soft body armor for 9 employees and Force on Force
	Total - Operating Expens	11,718	3,384	7,500	4,116	18,000	10,500	18,180	18,362	18,545	18,731	18,918	19,107	19,298	19,491	19,686	
	Capital Expense (CIP)																
	Cash Funded (CIP)	47,084	166,396	161,000	(5,396)	455,500	294,500	179,500	59,000	80,500	283,000	75,500	101,500	91,000	152,500	63,000	
	Total - Capital Expense	47,084	166,396	161,000	(5,396)	455,500	294,500	179,500	59,000	80,500	283,000	75,500	101,500	91,000	152,500	63,000	
	Debt Service (Existing)																
	Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Total - Debt Service (Existing)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Police - State Accommodations Tax Fund		58,802	169,780	168,500	(1,280)	473,500	305,000	197,680	77,362	99,045	301,731	94,418	120,607	110,298	171,991	82,686	
	State Accommodations Tax Fund- Parking Management and Front Beach Maintanence																
	Operating Expenses																
50-0000.0000	Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
50-5620.5020	ELECTRIC AND GAS	631	609	675	66	763	88	770	778	786	794	802	810	818	826	834	
50-5620.5022	WATER AND SEWER	11,922	12,925	13,000	75	13,130	130	13,261	13,394	13,528	13,663	13,800	13,938	14,077	14,218	14,360	
50-5620.5026	MAINT & SERVICE CONTI	14,685	13,309	35,000	21,691	35,350	350	35,704	36,061	36,421	36,785	37,153	37,525	37,900	38,279	38,662	
50-5620.5044	CLEANING/SANITARY SU	9,210	10,134	11,000	866	11,110	110	11,221	11,333	11,447	11,561	11,677	11,793	11,911	12,031	12,151	
50-5620.5062	INSURANCE	10,911	10,397	10,500	103	10,710	210	10,924	11,143	11,366	11,593	11,825	12,061	12,302	12,548	12,799	
50-5620.5065	PROFESSIONAL SERVICE	80	-	80	80	80	-	80	80	80	80	80	80	80	80	80	
50-5620.5067	CONTRACTED SERVICES	108,277	114,730	159,000	44,270	196,365	37,365	198,329	200,312	202,315	204,338	206,382	208,445	210,530	212,635	214,762	
	Total - Operating Expens	155,716	162,104	229,255	67,151	267,508	38,253	270,289	273,100	275,942	278,814	281,718	284,652	287,619	290,617	293,648	
Police - Non-Departmental		155,716	162,104	229,255	67,151	267,508	38,253	270,289	273,100	275,942	278,814	281,718	284,652	287,619	290,617	293,648	
	Victim Assistance Fund																
	Operating Expenses																
64-4420.5010	PRINT AND OFFICE SU	-	-	500	500	505	5	510	515	520	526	531	536	541	547	552	-
64-4420.5014	MEMBERSHIP AND DI	-	-	50	50	51	1	51	52	52	53	53	54	54	55	55	-
64-4420.5021	TELEPHONE/CABLE	-	-	750	750	758	8	765	773	780	788	796	804	812	820	828	Add phone for 2nd officer
64-4420.5064	EMPLOYEE TRAINING	612	-	700	700	707	7	714	721	728	736	743	750	758	766	773	-
64-4420.5079	MISCELLANEOUS	10,274	9,612	10,000	388	10,100	100	10,100	10,100	10,100	10,100	10,100	10,100	10,100	10,100	10,100	Add provision to cover incidental services for victims, such as towing of victim's car. SC Attorney General-return funds over $25K. FY26 budget is an average of all years funds were returned.
	Total - Operating Expens	10,886	9,612	12,000	2,388	12,120	120	12,140	12,161	12,181	12,202	12,223	12,244	12,266	12,287	12,309	
	Capital Expense (CIP)																
	Cash Funded (CIP)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Total - Capital Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Debt Service (Existing)																
	Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Total - Debt Service (Existing)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Police - Victim Assistance Fund		10,886	9,612	12,000	2,388	12,120	120	12,140	12,161	12,181	12,202	12,223	12,244	12,266	12,287	12,309	

Grand Total Police All Funds		4,118,028	4,361,517	4,979,511	617,994	6,099,807	1,120,296	6,282,836	6,122,470	6,370,494	6,783,907	6,882,234	7,076,192	7,362,725	7,826,100	7,896,072	

City of Isle of Palms, SC
FY27 Budget Planning Model
Scenario 1
Fire

		Actual 2024	Actual 2025	Forecast 2026	Increase/Decrease From Actual 2025	Projected 2027	Increase/Decrease From Forecast 2026	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032	Projected 2033	Projected 2034	Projected 2035	Projected 2036	
	General Fund																
	Salaries and Wages																
10-4510.5001	SALARIES & WAGES	2,274,113	2,525,322	2,669,945	144,623	3,085,039	415,094	3,239,291	3,401,256	3,571,318	3,749,884	3,937,379	4,134,248	4,340,960	4,558,008	4,785,908	Includes Evergreen Compensation Study, Incentive programming and 2.8 % for COLA and 3% for merit. Long term forecasts include an annual 5% increase, maybe adjusted by future wage studies. Includes two new patrol officers in FY27.
10-4510.5002	OVERTIME WAGES	464,850	591,177	518,297	(72,880)	550,404	32,107	577,924	606,820	637,161	669,019	702,470	737,593	774,473	813,197	853,857	Total OT budget is 18% of Regular Pay - 8% of this is scheduled OT, 10% is estimated OT for coverage of vacation & sick time, extra coverage on summer holidays, etc.
10-4510.5003	PART-TIME WAGES	7,728	-	360	360	20,000	19,640	21,000	22,050	23,153	24,310	25,526	26,802	28,142	29,549	31,027	-
10-4510.5004	FICA EXPENSE	205,082	233,871	243,787	9,916	279,565	35,778	293,543	308,220	323,631	339,813	356,803	374,644	393,376	413,045	433,697	FICA rate is 7.65%
10-4510.5005	RETIREMENT EXPENSE	564,762	644,733	675,679	30,946	774,405	98,726	813,125	853,781	896,470	941,294	988,358	1,037,776	1,089,665	1,144,148	1,201,356	PORS & SCRS employer contribution rates are 21.24% & 18.56% respectively.
10-4510.5006	GROUP HEALTH INSURAI	383,896	435,633	485,660	50,027	509,925	24,265	535,421	562,192	590,302	619,817	650,808	683,348	717,516	753,391	791,061	Current PEBA rates & dependent elections plus 5% increase on 1/1/27. City of IOP specific experience modifier load factor is 5.7%.
10-4510.5007	WORKERS COMPENSATI	125,083	146,632	164,117	17,485	174,598	10,482	183,328	192,495	202,119	212,225	222,837	233,978	245,677	257,961	270,859	Based on current SCMIT rates (including an modifier) and forecasted salaries.
	Total - Salaries and Wage	4,025,514	4,577,368	4,757,845	180,477	5,393,935	636,091	5,663,632	5,946,814	6,244,154	6,556,362	6,884,180	7,228,389	7,589,809	7,969,299	8,367,764	
	Operating Expenses																
10-4510.5008	UNEMPLOYMENT COMPI	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10-4520.5010	PRINT AND OFFICE SUPP	5,676	4,848	6,000	1,152	6,060	60	6,121	6,182	6,244	6,306	6,369	6,433	6,497	6,562	6,628	#VALUE!
10-4520.5014	MEMBERSHIP AND DUES	1,208	944	2,000	1,056	2,020	20	2,040	2,061	2,081	2,102	2,123	2,144	2,166	2,187	2,209	Int'l Assoc of Fire Chiefs, Amazon, Costco, Sams, NFPA, SCIAAI, Fire Engineering, EMS Assc, Fire Alarm
10-4520.5015	MEETINGS AND SEMINA	6,338	3,979	11,000	7,021	12,980	1,980	13,110	13,241	13,373	13,507	13,642	13,779	13,916	14,055	14,196	Includes $2,400 for Fire Marshal's attendance at State Fire Marshal Conference and State Arson Conference, $6K CPSE Excellence Conference, and other meetings
10-4520.5016	VEHICLE, FUEL & OIL	27,957	23,578	23,000	(578)	23,460	460	23,695	23,932	24,171	24,413	24,657	24,903	25,152	25,404	25,658	Budget based on recent 12 months usage and an estimated $3.00/gallon cost for marine-grade unleaded and $3.70 gallon cost for diesel fuel per Southeastern Fuel.
10-4520.5017	VEHICLE MAINTENANCE	63,827	94,776	80,000	(14,776)	70,400	(9,600)	71,104	71,815	72,533	73,259	73,991	74,731	75,478	76,233	76,995	Increased based on age of tower 1002 truck scheduled for replacement in FY27
10-4520.5020	ELECTRIC AND GAS	44,212	45,414	42,000	(3,414)	47,460	5,460	47,935	48,414	48,898	49,387	49,881	50,380	50,884	51,392	51,906	Dominion Energy rate increase estimated at 13%
10-4520.5021	TELEPHONE/CABLE	52,518	54,449	61,000	6,551	63,440	2,440	64,074	64,715	65,362	66,016	66,676	67,343	68,016	68,696	69,383	Incls phone/internet ($30.5k), cellular & data cards ($8k) and Charleston County radio fee ($27k)
10-4520.5022	WATER AND SEWER	11,836	15,051	16,000	949	16,160	160	16,322	16,485	16,650	16,816	16,984	17,154	17,326	17,499	17,674	-
10-4520.5024	IT EQUP, SOFTWARE & S	64,376	34,580	53,500	18,920	71,155	17,655	71,867	72,585	73,311	74,044	74,785	75,532	76,288	77,051	77,821	Incls Fire timekeeping ($5k) Crewsense(4k), Adobe DC (1k), Chas Co MDT maint contract (3k) and Image Trend records mgt software (5k), Sonitrol alarm (2k), Vector Solutions training software (6k), Vector Solutions Check-it Inventory & Maint software (1.5k), add Vector Solutions scheduling software w/ integration to RMS system (8.6k), First Arriving dashboard software annual subscription (3.6k), ROK Brothers Net Cloud Mobile Performance Management Software ($1.8K) and misc provision (1k), GASB 96 Subscription Software ($11K), SIMSSHARE SUBSCRITION - $3.4k, Motorola Solutions Software $14k (new) FY2027
10-4520.5025	NON-CAPITAL TOOLS & E	9,789	10,108	10,000	(108)	10,100	100	10,201	10,303	10,406	10,510	10,615	10,721	10,829	10,937	11,046	Provision for small (<$5k) equipment as needed.
10-4520.5026	MAINT & SERVICE CONTI	44,043	43,352	41,000	(2,352)	48,790	7,790	49,278	49,771	50,268	50,771	51,279	51,792	52,309	52,833	53,361	Incls elevator maint ($6.5k), bay door maint ($3k), Janitorial service ($10k), hvac maint ($5k), recurring expenses for pest/rodent control, AED, county stormwater fees, fire suppression foam and fire protection system ($8.5k) and misc provision as needed ($15k), Annual Maintenance for extrication tool $800.
10-4520.5027	MACHINE/EQUIPMENT R	9,800	15,839	15,000	(839)	15,150	150	15,302	15,455	15,609	15,765	15,923	16,082	16,243	16,405	16,569	Includes $5k for radio battery replacements
10-4520.5041	UNIFORMS	42,548	42,689	45,000	2,311	45,450	450	45,905	46,364	46,827	47,295	47,768	48,246	48,729	49,216	49,708	Increased to allow for a more professional standard among all employees. Provides for quick dry summer uniforms.
10-4520.5044	CLEANING/SANITARY SU	12,448	11,777	13,000	1,223	13,130	130	13,261	13,394	13,528	13,663	13,800	13,938	14,077	14,218	14,360	Increased based on actual
10-4520.5049	MEDICAL AND LAB	66,692	50,270	40,500	(9,770)	40,905	405	41,314	41,727	42,144	42,566	42,992	43,421	43,856	44,294	44,737	Paramedic supplies and to maintain the paramedic program.
10-4520.5062	INSURANCE	182,435	198,366	199,575	1,209	203,566	3,991	207,638	211,790	216,026	220,347	224,754	229,249	233,834	238,510	243,280	Forecast 2% annual increase each year. Includes 1/2 cost for underground tanks insurance. Includes a $5k provision for deductibles. Includes coverage for another Medical Director Doctor.
10-4520.5063	RENT AND LEASES	533	2,274	2,449	175	2,449	-	2,473	2,498	2,523	2,548	2,573	2,599	2,625	2,651	2,678	Fire Dept copier. Timeclock rental moved to IT account
10-4520.5064	EMPLOYEE TRAINING	20,015	29,134	26,500	(2,634)	26,765	265	27,033	27,303	27,576	27,852	28,130	28,412	28,696	28,983	29,272	Increased to allow for bringing in outside trainers
10-4520.5065	PROFESSIONAL SERVICE	29,621	38,462	39,400	938	39,991	591	40,391	40,795	41,203	41,615	42,031	42,451	42,876	43,305	43,738	Includes annual required testing for aerials and engine pumps ($6k). Added $6k to outsource annual firehose testing. Added $21.5k for medical control officer req'd by SCDHEC. Added $6.4K wellness & resiliency services
10-4520.5079	MISC. & CONTINGENCY E	10,268	10,220	9,000	(1,220)	10,080	1,080	10,181	10,283	10,385	10,489	10,594	10,700	10,807	10,915	11,024	Added $2,000 for fire prevention materials, kids helmets, etc.
10-4520.5080	VOLUNTEER FIRE POINTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10-4520.5085	CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total - Operating Expens	706,140	730,110	735,923	5,813	769,511	33,587	779,242	789,110	799,119	809,271	819,567	830,010	840,603	851,347	862,246	
	Capital Expense (CIP)																
	Cash Funded (CIP)	-	14,318	-	(14,318)	2,500,000	2,500,000	1,500,000	-	-	-	-	1,500,000	3,500,000	-	-	
	Total - Capital Expense	-	14,318	-	(14,318)	2,500,000	2,500,000	1,500,000	-	-	-	-	1,500,000	3,500,000	-	-	
	Debt Service (Existing)																
	Principal	-	-	-	-	7,219	7,219	-	-	-	-	-	-	-	-	-	
	Interest	-	-	-	-	638	638	-	-	-	-	-	-	-	-	-	
	Total - Debt Service (Existing)	-	-	-	-	7,857	7,857	-	-	-	-	-	-	-	-	-	
	Debt Service (Proposed)																
	Principal	-	-	-	-	205,825	205,825	338,068	352,436	367,414	383,030	399,308	539,774	850,870	887,032	924,731	
	Interest	-	-	-	-	106,250	106,250	161,252	146,885	131,906	116,291	100,012	146,792	272,601	236,439	198,740	

		Actual 2024	Actual 2025	Forecast 2026	Increase/Decrease From Actual 2025	Projected 2027	Increase/Decrease From Forecast 2026	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032	Projected 2033	Projected 2034	Projected 2035	Projected 2036	
	Total - Debt Service (Prc	-	-	-	-	312,075	312,075	499,320	499,320	499,320	499,320	499,320	686,566	1,123,471	1,123,471	1,123,471	
Fire - General Fund		4,731,654	5,321,796	5,493,768	171,972	8,983,379	3,489,611	8,442,194	7,235,245	7,542,594	7,864,953	8,203,068	10,244,965	13,053,883	9,944,117	10,353,481	
	Capital Projects Fund																
	Operating Expenses																
20-4540.5025	NON-CAPITAL TOOLS & E	(151)	121,181	-	(121,181)	-	-	-	25,000	-	-	-	-	26,250	-	-	Body Armor for Firefighters as needed, useful life of 5 years. $25k FY2029
20-4540.5026	MAINT & SERVICE CONTI	42,616	-	158,160	158,160	197,700	39,540	199,677	201,674	203,691	205,727	207,785	209,863	211,961	214,081	216,222	Includes provision for facility maintenance at PSB and Station #2. Equals 1.5% of insured building values.
20-4540.5063	RENT AND LEASES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Rental of construction/office trailer for use during renovation.
20-4540.5065	PROFESSIONAL SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20-4540.5084	CONSTRUCTION IN PROC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total - Operating Expens	42,465	121,181	158,160	36,979	197,700	39,540	199,677	226,674	203,691	205,727	207,785	209,863	238,211	214,081	216,222	
	Capital Expense (CIP)																
	Cash Funded (CIP)	143,086	105,650	20,000	(85,650)	70,500	50,500	405,500	115,500	165,500	122,500	41,715	41,715	67,465	41,715	41,715	
	Total - Capital Expense	143,086	105,650	20,000	(85,650)	70,500	50,500	405,500	115,500	165,500	122,500	41,715	41,715	67,465	41,715	41,715	
	Debt Service (Existing)																
	Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Total - Debt Service (Existing)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fire - Capital Projects Fund		185,551	226,831	178,160	(48,671)	268,200	90,040	605,177	342,174	369,191	328,227	249,500	251,578	305,676	255,796	257,937	
	Municipal Accommodations Fee Fund																
	Capital Expense (CIP)																
	Cash Funded (CIP)	172,284	114,080	130,000	15,920	72,500	(57,500)	417,000	27,000	145,000	178,000	378,000	48,000	20,000	29,000	29,000	
	Total - Capital Expense	172,284	114,080	130,000	15,920	72,500	(57,500)	417,000	27,000	145,000	178,000	378,000	48,000	20,000	29,000	29,000	
	Debt Service (Existing)																
	Principal	100,000	84,076	85,421	1,345	-	(85,421)	-	-	-	-	-	-	-	-	-	
	Interest	5,941	9,881	8,536	(1,345)	-	(8,536)	-	-	-	-	-	-	-	-	-	
	Total - Debt Service (Existing)	105,941	93,957	93,957	0	-	(93,957)	-	-	-	-	-	-	-	-	-	
Fire - Municipal Accommodations Fee Fu		278,225	208,037	223,957	15,920	72,500	(151,457)	417,000	27,000	145,000	178,000	378,000	48,000	20,000	29,000	29,000	
	Hospitality Tax Fund																
	Operating Expenses																
35-4520.5025	NON-CAPITAL TOOLS & E	42,015	40,974	62,100	21,126	62,721	621	63,348	63,982	64,622	65,268	65,920	66,580	67,245	67,918	68,597	Annual provision for bunker gear $53,100- this covers all personal protective equipment and accounts for new policy of 2 sets of gear for each employees. Provision for hose & appliances $9,000 to cover requirements for automatic aid. , Add Force on force Training walls
	Total - Operating Expens	42,015	40,974	62,100	21,126	62,721	621	63,348	63,982	64,622	65,268	65,920	66,580	67,245	67,918	68,597	
	Capital Expense (CIP)																
	Cash Funded (CIP)	178,064	65,576	126,000	60,424	82,000	(44,000)	100,000	-	63,000	-	-	9,000	-	35,000	-	
	Total - Capital Expense	178,064	65,576	126,000	60,424	82,000	(44,000)	100,000	-	63,000	-	-	9,000	-	35,000	-	
	Debt Service (Existing)																
	Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Total - Debt Service (Existing)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fire - Hospitality Tax Fund		220,079	106,550	188,100	81,550	144,721	(43,379)	163,348	63,982	127,622	65,268	65,920	75,580	67,245	102,918	68,597	
	State Accommodations Tax Fund																
	Capital Expense (CIP)																
	Cash Funded (CIP)	5,570	49,628	126,000	76,372	100,000	(26,000)	115,000	19,000	85,000	25,000	216,000	20,000	-	75,000	-	
	Total - Capital Expense	5,570	49,628	126,000	76,372	100,000	(26,000)	115,000	19,000	85,000	25,000	216,000	20,000	-	75,000	-	
	Debt Service (Existing)																
	Principal	82,439	83,815	85,483	1,668	87,048	1,565	88,641	90,263	-	-	-	-	-	-	-	
	Interest	9,476	8,099	6,431	(1,668)	4,867	(1,564)	3,274	1,652	-	-	-	-	-	-	-	
	Total - Debt Service (Existing)	91,915	91,914	91,914	(0)	91,915	1	91,915	91,915	-	-	-	-	-	-	-	
Fire - State Accommodations Tax Fund		97,485	141,542	217,914	76,372	191,915	(25,999)	206,915	110,915	85,000	25,000	216,000	20,000	-	75,000	-	
	Fire Department 1% Fund																
	Operating Expenses																
40-4520.5013	BANK SERVICE CHARGE	48	53	187	134	189	2	191	193	195	197	199	200	202	205	207	FD1% Fund
40-4520.5014	MEMBERSHIPS AND DUI	-	6,867	5,000	(1,867)	7,070	2,070	7,141	7,212	7,284	7,357	7,431	7,505	7,580	7,656	7,732	FD1% Fund
40-4520.5021	TELEPHONE/CABLE	4,228	5,854	5,100	(754)	5,151	51	5,203	5,255	5,307	5,360	5,414	5,468	5,523	5,578	5,634	FD1% Fund
40-4520.5025	NON-CAPITAL TOOLS & E	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	FD1% Fund
40-4520.5041	UNIFORM	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	FD1% Fund
40-4520.5062	INSURANCE	218,050	272,255	343,285	71,030	329,554	(13,731)	332,849	336,178	339,540	342,935	346,364	349,828	353,326	356,860	360,428	FD1% Fund. This line item includes contributions to the Fireman's Retirement Fund
40-4520.5079	MISCELLANEOUS	1,890	235	1,375	1,140	2,000	625	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	FD1% Fund
	Total - Operating Expens	224,216	285,264	354,947	69,683	343,964	(10,984)	347,383	350,837	354,326	357,849	361,407	365,001	368,631	372,298	376,001	
	Capital Expense (CIP)																
	Cash Funded (CIP)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Total - Capital Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Debt Service (Existing)																
	Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Total - Debt Service (Existing)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fire - Fire Department 1% Fund		224,216	285,264	354,947	69,683	343,964	(10,984)	347,383	350,837	354,326	357,849	361,407	365,001	368,631	372,298	376,001	
Grand Total Fire All Funds		5,737,210	6,290,019	6,656,846	366,827	10,004,678	3,347,832	10,182,018	8,130,152	8,623,732	8,819,297	9,473,895	11,005,124	13,815,435	10,779,129	11,085,015	

City of Isle of Palms, SC
FY27 Budget Planning
Scenario 1
Public Works

		Actual 2024	Actual 2025	Forecast 2026	Increase/Decrease From Actual 2025	Projected 2027	Increase/Decrease From Forecast 2026	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032	Projected 2033	Projected 2034	Projected 2035	Projected 2036	
	General Fund																
	Salaries and Wages																
10-4610.5001	SALARIES & WAGES	656,834	694,068	721,909	27,841	806,327	84,418	846,643	888,975	933,424	980,095	1,029,100	1,080,555	1,134,583	1,191,312	1,250,878	Includes Evergreen Compensation Study and 2.8 % for COLA and 3% for merit. Long term forecasts include an annual 5% increase, maybe adjusted by future wage studies.
10-4610.5002	OVERTIME WAGES	12,778	21,011	45,875	24,864	14,309	(31,566)	15,024	15,776	16,564	17,393	18,262	19,175	20,134	21,141	22,198	Includes OT provision for beach cleanup as needed.
10-4610.5003	PART-TIME WAGES	19,629	27,489	33,673	6,184	31,087	(2,586)	32,641	34,273	35,987	37,786	39,675	41,659	43,742	45,929	48,226	Part-time weekend restroom maintenance/attendant. 100% of wages and fringes covered by transfer in from Muni Atax fund.
10-4610.5004	FICA EXPENSE	51,265	55,470	58,339	2,869	65,157	6,818	68,415	71,835	75,427	79,198	83,158	87,316	91,682	96,266	101,080	FICA rate is 7.65%
10-4610.5005	RETIREMENT EXPENSE	117,705	126,597	136,359	9,762	152,310	15,951	159,925	167,922	176,318	185,134	194,390	204,110	214,315	225,031	236,283	SCRS employer contribution rates are 18.56%
10-4610.5006	GROUP HEALTH INSURANCE	114,765	123,430	131,988	8,558	133,709	1,720	140,394	147,414	154,785	162,524	170,650	179,183	188,142	197,549	207,426	Current PEBA rates & dependent elections plus 5% increase on 1/1/27. City of IOP specific experience modifier load factor is 5.7%.
10-4610.5007	WORKERS COMPENSATION	56,190	56,210	67,203	10,993	67,170	(33)	70,528	74,054	77,757	81,645	85,727	90,014	94,514	99,240	104,202	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.
	Total - Salaries and Wages	1,029,166	1,104,275	1,195,346	91,071	1,270,068	74,721	1,333,571	1,400,249	1,470,262	1,543,775	1,620,964	1,702,012	1,787,113	1,876,468	1,970,292	
	Operating Expenses																
10-4620.5010	PRINT AND OFFICE SUPPLIES	162	551	1,000	449	1,000	-	1,010	1,020	1,030	1,041	1,051	1,062	1,072	1,083	1,094	Paper, ink, toner and basic office supplies.
10-4620.5014	MEMBERSHIP AND DUES	(34)	-	250	250	500	250	505	510	515	520	526	531	536	541	547	-
10-4620.5015	MEETINGS AND SEMINARS	161	241	600	359	600	-	606	612	618	624	631	637	643	650	656	Attendance at stormwater managers meetings
10-4620.5016	VEHICLE, FUEL & OIL	85,577	85,079	85,000	(79)	86,700	1,700	87,567	88,443	89,327	90,220	91,123	92,034	92,954	93,884	94,823	Budget based on recent 12 months usage and an estimated $3.00/gallon cost for marine-grade unleaded and $3.70 gallon cost for diesel fuel per Southeastern Fuel.
10-4620.5017	VEHICLE MAINTENANCE	219,456	207,857	170,000	(37,857)	180,200	10,200	182,002	183,822	185,660	187,517	189,392	191,286	193,199	195,131	197,082	Increased based on actual and includes new additions to the fleet including Skid steer, mini excavator, storm water truck, jet vac trailer, water down station and 2nd caterpillar debris operations.
10-4620.5020	ELECTRIC AND GAS	75,905	82,835	88,319	5,484	99,800	11,481	100,798	101,806	102,825	103,853	104,891	105,940	107,000	108,070	109,150	Increased based on actual. Also include the street lights. Dominion Energy rate increase estimated at 13%.
10-4620.5021	TELEPHONE/CABLE	13,270	16,169	20,140	3,971	20,341	201	20,545	20,750	20,958	21,167	21,379	21,593	21,809	22,027	22,247	-
10-4620.5022	WATER AND SEWER	1,304	3,782	6,350	2,568	6,414	64	6,478	6,542	6,608	6,674	6,741	6,808	6,876	6,945	7,014	Includes irrigation
10-4620.5024	IT EQUP, SOFTWARE & SVCS	2,790	1,000	16,000	15,000	18,400	2,400	18,584	18,770	18,958	19,147	19,339	19,532	19,727	19,925	20,124	Incls Public Wks timekeeping (4k), Fuelmaster (2k), Arc GIS mapping/drainage sys mgt (4.4k software and 3.3k annually), IWORQ maintenance management software (4k) and misc provision (.5k)
10-4620.5025	NON-CAPITAL TOOLS & EQUIPMENT	6,302	6,244	8,000	1,756	8,000	-	8,080	8,161	8,242	8,325	8,408	8,492	8,577	8,663	8,749	Provision for small (<$5k) equipment as needed.
10-4620.5026	MAINT & SERVICE CONTRACTS	11,997	15,628	11,500	(4,128)	17,250	5,750	17,423	17,597	17,773	17,950	18,130	18,311	18,494	18,679	18,866	Includes extended monthly janitorial service and pest control.
10-4620.5027	MACHINE/EQUIPMENT REPAIR	171	194	8,000	7,806	8,000	-	8,080	8,161	8,242	8,325	8,408	8,492	8,577	8,663	8,749	Skid steer, Jet Vac, mini excavator, wash down station
10-4620.5041	UNIFORMS	14,700	14,898	15,500	602	15,655	155	15,812	15,970	16,129	16,291	16,454	16,618	16,784	16,952	17,122	Weekly uniform service + $150/yr per employee for steel-toed boots and includes more frequent uniform replacements.
10-4620.5044	CLEANING/SANITARY SUPPLY	1,176	2,063	2,000	(63)	2,020	20	2,040	2,061	2,081	2,102	2,123	2,144	2,166	2,187	2,209	-
10-4620.5049	MEDICAL AND LAB	3,164	4,432	4,000	(432)	4,040	40	4,080	4,121	4,162	4,204	4,246	4,289	4,331	4,375	4,418	Cintas First Aid
10-4620.5054	STREET SIGNS	1,763	-	4,000	4,000	4,000	-	4,040	4,080	4,121	4,162	4,204	4,246	4,289	4,331	4,375	Covers island wide street name signs only as needed.
10-4620.5062	INSURANCE	51,620	55,587	54,039	(1,548)	55,120	1,081	56,222	57,347	58,494	59,663	60,857	62,074	63,315	64,582	65,873	Forecast 2% annual increase each year. Includes underground storage tank insurance on (2) fuel tanks.
10-4620.5063	RENT AND LEASES	11,934	1,167	1,000	(167)	1,010	10	1,020	1,030	1,041	1,051	1,062	1,072	1,083	1,094	1,105	Covers hydrogen and acetylene tanks for welding. Timeclock rental moved to IT account.
10-4620.5064	EMPLOYEE TRAINING	-	-	500	500	5,500	5,000	5,555	5,611	5,667	5,723	5,781	5,838	5,897	5,956	6,015	CDL driver Training course
10-4620.5065	PROFESSIONAL SERVICES	3,365	3,705	3,700	(5)	3,700	-	3,737	3,774	3,812	3,850	3,889	3,928	3,967	4,007	4,047	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.
10-4620.5066	TEMPORARY LABOR	227,377	248,194	260,000	11,806	262,600	2,600	265,226	267,878	270,557	273,263	275,995	278,755	281,543	284,358	287,202	Incls provision for additional services if needed, such as right-of-way maintenance, office help, Front Beach parking lot and compactor cleanup. Hourly rate $22.68/hr. ($35.63 CLD driver)
10-4620.5067	CONTRACTED SERVICES	1,463	1,112	1,500	388	1,515	15	1,530	1,545	1,561	1,577	1,592	1,608	1,624	1,641	1,657	Covers annual shred day service
10-4620.5079	MISC. & CONTINGENCY EXP	1,089	1,491	1,000	(491)	1,010	10	1,020	1,030	1,041	1,051	1,062	1,072	1,083	1,094	1,105	-
10-4620.5089	GARBAGE CART PROCUREMENT	16,310	95,619	75,000	(20,619)	100,050	25,050	-	-	-	-	-	-	-	-	-	Includes second phase of new carts for residents as part of side loader transition. New carts are sold for $75
	Total - Operating Expenses	751,022	847,848	837,398	(10,450)	903,425	66,027	811,960	820,642	829,422	838,301	847,281	856,362	865,546	874,835	884,229	
	Capital Expense (CIP)																
	Cash Funded (CIP)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Total - Capital Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Works - General Fund		1,780,188	1,952,123	2,032,744	80,621	2,173,493	140,749	2,145,531	2,220,891	2,299,684	2,382,076	2,468,244	2,558,374	2,652,659	2,751,303	2,854,521	

		Actual 2024	Actual 2025	Forecast 2026	Increase/Decrease From Actual 2025	Projected 2027	Increase/Decrease From Forecast 2026	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032	Projected 2033	Projected 2034	Projected 2035	Projected 2036	
	Capital Projects Fund																
	Operating Expenses																
20-0000.0000	Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20-4640.5025	NON-CAPITAL TOOLS & EQUIPMENT	8,863	39,554	-	(39,554)	-	-	-	-	-	-	-	-	-	-	-	-
20-4640.5026	MAINT & SERVICE CONTRACTS	13,929	13,834	17,000	3,166	23,630	6,630	23,866	24,105	24,346	24,589	24,835	25,084	25,335	25,588	25,844	Provision for facilities maintenance = 2% of insured building value including wash station.
20-4640.5063	RENT AND LEASES	5,692	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20-4640.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Total - Operating Expenses	28,484	53,388	17,000	(36,388)	23,630	6,630	23,866	24,105	24,346	24,589	24,835	25,084	25,335	25,588	25,844	
	Capital Expense (CIP)																
	Cash Funded (CIP)	1,713,580	632,959	3,556,667	2,923,708	4,075,000	518,333	6,425,000	2,350,000	370,000	410,000	350,000	450,000	350,000	389,000	-	
	Total - Capital Expense	1,713,580	632,959	3,556,667	2,923,708	4,075,000	518,333	6,425,000	2,350,000	370,000	410,000	350,000	450,000	350,000	389,000	-	
	Debt Service (Existing)																
	Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Total - Debt Service (Existing)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Works - Capital Projects Fund		1,742,064	686,347	3,573,667	2,887,320	4,098,630	524,963	6,448,866	2,374,105	394,346	434,589	374,835	475,084	375,335	414,588	25,844	
	Municipal Accommodations Fee Fund																
	Operating Expenses																
30-4600.0000	Audit	525	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
30-4620.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30-4620.5026	MAINT & SERVICE CONTRACTS	13,226	8,147	47,500	39,353	47,975	475	48,455	48,939	49,429	49,923	50,422	50,926	51,436	51,950	52,470	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).
30-4620.5054	STREET SIGNS	2,805	3,971	1,500	(2,471)	3,000	1,500	3,030	3,060	3,091	3,122	3,153	3,185	3,216	3,249	3,281	-
30-4620.5063	RENT AND LEASES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30-4620.5086	DRAINAGE	-	179,819	198,668	18,849	200,655	1,987	202,661	204,688	206,735	208,802	210,890	212,999	215,129	217,280	219,453	-
	Total - Operating Expenses	16,556	191,937	247,668	55,731	251,630	3,962	254,146	256,687	259,254	261,847	264,465	267,110	269,781	272,479	275,204	
	Capital Expense (CIP)																
	Cash Funded (CIP)	19,429	26,829	151,000	124,171	151,000	-	430,000	-	500,000	70,000	550,000	-	-	-	-	
	Total - Capital Expense	19,429	26,829	151,000	124,171	151,000	-	430,000	-	500,000	70,000	550,000	-	-	-	-	
	Debt Service (Existing)																
	Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Total - Debt Service (Existing)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Works - Municipal Accommodations Fe		35,985	218,765	398,668	179,903	402,630	3,962	684,146	256,687	759,254	331,847	814,465	267,110	269,781	272,479	275,204	
	Hospitality Tax Fund																
	Operating Expenses																
35-0000.0000	Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35-4620.5026	MAINT & SERVICE CONTRACTS	163,789	180,389	181,000	611	236,138	55,138	238,499	240,884	243,293	245,726	248,183	250,665	253,172	255,704	258,261	City-wide landscaping contract = approx. $70,500/year (base price). Add 'l provision provides avail funds for improved landscaping/irrig. This line item is managed by the Asst Public Works Director. Incls right-of-way maintenance 21st-41st. Recreation department manages its landscaping.
35-4620.5067	CONTRACTED SERVICES	163,243	367,414	178,400	(189,014)	119,528	(58,872)	120,723	121,931	123,150	124,381	125,625	126,881	128,150	129,432	130,726	Covers street sweeping contract (Connector, Ocean Blvd, Palm Blvd ($16K)) + Trident Waste & Recycling for Condo Only $6.5K a month ($78k). Includes CARTA shuttle contribution 1/3 split ($18.3K).
35-5620.5026	MAINT & SERVICE CONTRACTS	-	9,501	-	(9,501)	-	-	-	-	-	-	-	-	-	-	-	-
	Total - Operating Expenses	327,032	557,304	359,400	(197,904)	355,666	(3,734)	359,223	362,815	366,443	370,107	373,809	377,547	381,322	385,135	388,987	
	Capital Expense (CIP)																
	Cash Funded (CIP)	73,046	43,444	174,667	131,223	435,000	260,333	-	-	-	-	-	55,000	-	-	-	
	Total - Capital Expense	73,046	43,444	174,667	131,223	435,000	260,333	-	-	-	-	-	55,000	-	-	-	
	Debt Service (Existing)																
	Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Total - Debt Service (Existing)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Works - Hospitality Tax Fund		400,078	600,748	534,067	(66,681)	790,666	256,599	359,223	362,815	366,443	370,107	373,809	432,547	381,322	385,135	388,987	
	State Accommodations Tax Fund																
	Operating Expenses																
50-4620.5079	MISCELLANEOUS	2,799	6,945	7,500	555	7,575	75	7,651	7,727	7,805	7,883	7,961	8,041	8,121	8,203	8,285	-
	Total - Operating Expenses	2,799	6,945	7,500	555	7,575	75	7,651	7,727	7,805	7,883	7,961	8,041	8,121	8,203	8,285	
	Capital Expense (CIP)																
	Cash Funded (CIP)	188,405	-	626,667	626,667	-	(626,667)	-	-	490,000	60,000	-	60,000	510,000	50,000	-	
	Total - Capital Expense	188,405	-	626,667	626,667	-	(626,667)	-	-	490,000	60,000	-	60,000	510,000	50,000	-	
	Debt Service (Existing)																
	Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Total - Debt Service (Existing)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Works - State Accommodations Tax Fu		191,204	6,945	634,167	627,222	7,575	(626,592)	7,651	7,727	497,805	67,883	7,961	68,041	518,121	58,203	8,285	
	Beach Preservation Fee Fund																
	Capital Expense (CIP)																
	Cash Funded (CIP)	-	-	385,000	385,000	8,899,050	8,514,050	428,450	387,004	910,664	994,434	718,317	1,382,816	426,435	1,030,679	28,915,049	
	Total - Capital Expense	-	-	385,000	385,000	8,899,050	8,514,050	428,450	387,004	910,664	994,434	718,317	1,382,816	426,435	1,030,679	28,915,049	
	Debt Service (Existing)																
	Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

	Actual 2024	Actual 2025	Forecast 2026	Increase/Decrease From Actual 2025	Projected 2027	Increase/Decrease From Forecast 2026	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032	Projected 2033	Projected 2034	Projected 2035	Projected 2036
Total - Debt Service (Existing)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Works - Beach Preservation Fee Fund	-	-	385,000	385,000	8,899,050	8,514,050	428,450	387,004	910,664	994,434	718,317	1,382,816	426,435	1,030,679	28,915,049
Grand Total Public Works All Funds	4,149,519	3,464,928	7,558,313	4,093,385	16,372,043	8,813,730	10,073,867	5,609,229	5,228,195	4,580,936	4,757,632	5,183,971	4,623,654	4,912,386	32,467,888

City of Isle of Palms, SC
Planning Model
Scenario 1
Recreation

			Actual 2024	Actual 2025	Forecast 2026	Increase/Decrease From Actual 2025	Projected 2027	Increase/Decrease From Forecast 2026	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032	Projected 2033	Projected 2034	Projected 2035	Projected 2036	
		General Fund																
		Salaries and Wages																
	10-4810.5001	SALARIES & WAGES	405,685	421,698	448,303	26,605	495,366	47,063	520,135	546,141	573,448	602,121	632,227	663,838	697,030	731,882	768,476	Includes Evergreen Compensation Study and 2.8 % for COLA and 3% for merit. Long term forecasts include an annual 5% increase, maybe adjusted by future wage studies.
	10-4810.5002	OVERTIME WAGES	1,633	2,180	2,714	534	2,996	282	3,145	3,303	3,468	3,641	3,823	4,015	4,215	4,426	4,647	Forecast increase is 2.5% per year
	10-4810.5003	PART-TIME WAGES	227,245	255,199	267,800	12,601	275,555	7,755	289,333	303,799	318,989	334,939	351,686	369,270	387,734	407,120	427,476	Instructor pay = 70% of revenues generated from participant fees, so this line item is tied to participation.
	10-4810.5004	FICA EXPENSE	48,012	51,335	54,989	3,654	59,205	4,216	62,165	65,273	68,537	71,964	75,562	79,340	83,307	87,472	91,846	FICA rate is 7.65%
	10-4810.5005	RETIREMENT EXPENSE	71,890	75,127	85,034	9,907	93,821	8,787	98,512	103,438	108,610	114,040	119,742	125,729	132,016	138,616	145,547	SCRS employer contribution rates are 18.56%
	10-4810.5006	GROUP HEALTH INSURANCE	66,701	71,473	82,282	10,809	83,078	796	87,231	91,593	96,173	100,981	106,030	111,332	116,898	122,743	128,881	Current PEBA rates & dependent elections plus 5% increase on 1/1/27. City of IOP specific experience modifier load factor is 5.7%.
	10-4810.5007	WORKERS COMPENSATION	20,210	24,506	23,097	(1,409)	21,932	(1,165)	23,028	24,180	25,389	26,658	27,991	29,390	30,860	32,403	34,023	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.
		Total - Salaries and We	841,376	901,518	964,219	62,701	1,031,952	67,733	1,083,549	1,137,727	1,194,613	1,254,344	1,317,061	1,382,914	1,452,060	1,524,663	1,600,896	
		Operating Expenses																
	10-4820.5010	PRINT AND OFFICE SUPPLIES	11,954	10,575	11,000	425	13,090	2,090	13,221	13,353	13,487	13,622	13,758	13,895	14,034	14,175	14,316	Paper, ink, toner and basic office supplies.
	10-4820.5014	MEMBERSHIP AND DUES	1,581	976	1,600	624	1,616	16	1,632	1,648	1,665	1,682	1,698	1,715	1,733	1,750	1,767	-
	10-4820.5015	MEETINGS AND SEMINARS	1,996	2,440	3,500	1,060	3,535	35	3,570	3,606	3,642	3,679	3,715	3,752	3,790	3,828	3,866	Increased based on more staff attending conferences and CE
	10-4820.5016	VEHICLE, FUEL & OIL	3,983	3,304	3,500	196	3,570	70	3,606	3,642	3,678	3,715	3,752	3,790	3,828	3,866	3,904	Budget based on recent 12 months usage and an
	10-4820.5017	VEHICLE MAINTENANCE	2,672	911	2,000	1,089	2,020	20	2,040	2,061	2,081	2,102	2,123	2,144	2,166	2,187	2,209	Three vehicles, general maintenance
	10-4820.5020	ELECTRIC AND GAS	35,135	34,421	36,000	1,579	40,680	4,680	41,087	41,498	41,913	42,332	42,755	43,183	43,614	44,051	44,491	Increased based on actual (Dominion Energy rate increase estimated at 13%)
	10-4820.5021	TELEPHONE/CABLE	10,393	9,990	11,000	1,010	11,110	110	11,221	11,333	11,447	11,561	11,677	11,793	11,911	12,031	12,151	-
	10-4820.5022	WATER AND SEWER	4,532	6,045	6,000	(45)	6,060	60	6,121	6,182	6,244	6,306	6,369	6,433	6,497	6,562	6,628	-
	10-4820.5024	IT EQUP, SOFTWARE	3,496	5,878	9,500	3,622	9,500	-	9,595	9,691	9,788	9,886	9,985	10,084	10,185	10,287	10,390	Incls Rec Dept timekeeping (3k), hardware replacements
	10-4820.5025	NON-CAPITAL TOOLS	2,731	1,983	2,000	17	2,000	-	2,020	2,040	2,061	2,081	2,102	2,123	2,144	2,166	2,187	Provision for small (<$5k) equipment as needed - does
	10-4820.5026	MAINT & SERVICE	43,422	36,336	48,000	11,664	48,000	-	48,480	48,965	49,454	49,949	50,448	50,953	51,462	51,977	52,497	Includes daily maintenance and turf and field
	10-4820.5027	MACHINE/EQUIPMENT REPAIR	2,465	2,500	2,500	-	2,525	25	2,550	2,576	2,602	2,628	2,654	2,680	2,707	2,734	2,762	-
	10-4820.5041	UNIFORMS	2,581	912	1,950	1,038	1,970	20	1,989	2,009	2,029	2,049	2,070	2,091	2,112	2,133	2,154	-
	10-4820.5044	CLEANING/SANITARY SUPPLY	8,000	7,995	8,000	5	8,080	80	8,161	8,242	8,325	8,408	8,492	8,577	8,663	8,749	8,837	-
	10-4820.5049	MEDICAL AND LAB	608	330	750	420	758	8	765	773	780	788	796	804	812	820	828	First Aid supplies
	10-4820.5062	INSURANCE	69,596	79,380	93,000	13,620	93,930	930	95,809	97,725	99,679	101,673	103,706	105,780	107,896	110,054	112,255	Forecast 2% annual increase each year
	10-4820.5063	RENT AND LEASES	1,447	2,201	2,850	649	2,850	-	2,879	2,907	2,936	2,966	2,995	3,025	3,056	3,086	3,117	Includes color copier rental and year round portable toilets.
	10-4820.5064	EMPLOYEE TRAINING	2,436	2,447	2,500	53	2,500	-	2,525	2,550	2,576	2,602	2,628	2,654	2,680	2,707	2,734	-
	10-4820.5065	PROFESSIONAL SERVICES	120	-	120	120	121	1	122	124	125	126	127	129	130	131	133	Annual backflow tests
	10-4820.5066	TEMPORARY LABOR	-	-	-	-	2,000	2,000	2,020	2,040	2,061	2,081	2,102	2,123	2,144	2,166	2,187	Added budget to address temporary staffing needs
	10-4820.5079	MISC. & CONTINGENCY EXP	2,651	864	3,000	2,136	3,030	30	3,060	3,091	3,122	3,153	3,185	3,216	3,249	3,281	3,314	-
	10-4830.5088	5 & UNDER GROUPS	663	939	1,000	61	1,010	10	1,020	1,030	1,041	1,051	1,062	1,072	1,083	1,094	1,105	Under 5 activities including additional toddlers programming.
	10-4830.5091	PROGRAMS	5,019	6,961	10,500	3,539	8,085	(2,415)	8,166	8,248	8,330	8,413	8,497	8,582	8,668	8,755	8,842	Supplies for all youth and adult programming
	10-4830.5092	SPECIAL ACTIVITIES/EVENTS	19,037	19,076	24,500	5,424	24,745	245	24,992	25,242	25,495	25,750	26,007	26,267	26,530	26,795	27,063	Includes Doggie Day, Halloween, Ghostly Tide Tales
	10-4830.5093	SUMMER CAMPS	12,688	12,102	15,500	3,398	15,500	-	15,655	15,812	15,970	16,129	16,291	16,454	16,618	16,784	16,952	-
	10-4830.5095	THEME ACTIVITIES	3,456	4,997	6,000	1,003	6,060	60	6,000	6,060	6,121	6,182	6,244	6,306	6,369	6,433	6,497	Includes Farmers Market and community offerings.
	10-4830.5097	ADULT SPORTS	11,010	9,806	16,000	6,194	16,160	160	16,322	16,485	16,650	16,816	16,984	17,154	17,326	17,499	17,674	Official/umpires' rates and cost athletic equipment
	10-4830.5098	YOUTH SPORTS	27,837	25,167	38,000	12,833	38,380	380	38,764	39,151	39,543	39,938	40,338	40,741	41,149	41,560	41,976	Official/umpires' rates and cost athletic equipment
	10-4830.5099	KEENAGERS	3,806	3,274	4,500	1,226	4,545	45	4,500	4,545	4,590	4,636	4,683	4,730	4,777	4,825	4,873	Keenagers programming
	10-4820.5085	CAPITAL OUTLAY	-	9,250	-	(9,250)	-	-	-	-	-	-	-	-	-	-	-	-
		Total - Operating Expenses	295,315	301,060	364,770	63,710	373,429	8,659	377,892	382,629	387,432	392,303	397,243	402,253	407,333	412,485	417,711	
		Capital Expense (CIP)																
		Cash Funded (CIP)	108,004	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		Total - Capital	108,004	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		Debt Service (Existing)																
		Principal	-	-	-	-	5,833	5,833	7,001	8,302	9,750	11,359	13,144	15,123	17,314	-	-	
		Interest	-	-	-	-	7,526	7,526	7,026	6,426	5,715	4,879	3,906	2,780	1,484	-	-	
		Total - Debt Service (Existing)	-	-	-	-	13,359	13,359	14,027	14,729	15,465	16,238	17,050	17,903	18,798	-	-	
	Recreation - General Fund		1,244,695	1,202,578	1,328,989	126,411	1,418,740	89,751	1,475,468	1,535,084	1,597,510	1,662,885	1,731,354	1,803,069	1,878,190	1,937,148	2,018,606	
		Capital Projects Fund																
		Operating Expenses																
	20-0000.0000	Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	20-4840.5024	IT EQUP, SOFTWARE & SVCS	-	-	2,000	2,000	2,000	-	2,020	2,040	2,061	2,081	2,102	2,123	2,144	2,166	2,187	Net Cert Pro Cameras

	G	H	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	BC
8			Actual	Actual	Forecast	Increase/Decrease	Projected	Increase/Decrease	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	
9			2024	2025	2026	From Actual 2025	2027	From Forecast 2026	2028	2029	2030	2031	2032	2033	2034	2035	2036	
64	20-4840.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	7,500	7,500	-	7,575	75	7,651	7,727	7,805	7,883	7,961	8,041	8,121	8,203	8,285	Provision for Fitness Room equipment
65	20-4840.5026	MAINT & SERVICE	27,719	107,434	96,000	(11,434)	117,840	21,840	119,018	120,209	121,411	122,625	123,851	125,090	126,340	127,604	128,880	Provision for facilities maintenance 1% of insured
66		Total - Operating Expenses	27,719	114,934	105,500	(9,434)	127,415	21,915	128,689	129,976	131,276	132,589	133,914	135,254	136,606	137,972	139,352	
67		Capital Expense (CIP)																
68		Cash Funded (CIP)	94,236	171,333	28,000	(143,333)	60,000	32,000	25,000	223,000	150,000	147,000	10,000	55,000	-	15,000	-	
69		Total - Capital	94,236	171,333	28,000	(143,333)	60,000	32,000	25,000	223,000	150,000	147,000	10,000	55,000	-	15,000	-	
70		Debt Service (Existing)																
71		Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
72		Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
73		Total - Debt Service (Existing)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
74	Recreation - Capital Projects Fund		121,955	286,267	133,500	(152,767)	187,415	53,915	153,689	352,976	281,276	279,589	143,914	190,254	136,606	152,972	139,352	
75		Municipal Accommodations Fee Fund																
76		Operating Expenses																
77	30-4800.0000	Audit	-	250	-	(250)	-	-	-	-	-	-	-	-	-	-	-	
78	30-4820.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	8,838	-	(8,838)	-	-	-	-	-	-	-	-	-	-	-	-
79		Total - Operating Expenses	-	9,088	-	(9,088)	-	-	-	-	-	-	-	-	-	-	-	
80		Capital Expense (CIP)																
81		Cash Funded (CIP)	102,573	41,316	73,000	31,684	87,500	14,500	50,000	50,000	-	57,000	48,000	-	-	-	-	
82		Total - Capital	102,573	41,316	73,000	31,684	87,500	14,500	50,000	50,000	-	57,000	48,000	-	-	-	-	
83		Debt Service (Existing)																
84		Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
85		Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
86		Total - Debt Service (Existing)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
87	Recreation - Municipal Accommodations		102,573	50,404	73,000	22,596	87,500	14,500	50,000	50,000	-	57,000	48,000	-	-	-	-	
88		Hospitality Tax Fund																
89		Operating Expenses																
90	35-4830.5092	SPECIAL	43,818	44,674	47,000	2,326	47,470	470	47,945	48,424	48,908	49,397	49,891	50,390	50,894	51,403	51,917	Sand Sculpting ($4,000).
91		Total - Operating	43,818	44,674	47,000	2,326	47,470	470	47,945	48,424	48,908	49,397	49,891	50,390	50,894	51,403	51,917	
92		Capital Expense (CIP)																
93		Cash Funded (CIP)	10,000	7,870	42,000	34,130	-	(42,000)	10,000	12,500	-	-	-	14,000	-	-	-	
94		Total - Capital	10,000	7,870	42,000	34,130	-	(42,000)	10,000	12,500	-	-	-	14,000	-	-	-	
95		Debt Service (Existing)																
96		Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
97		Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
98		Total - Debt Service (Existing)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
99	Recreation - Hospitality Tax Fund		53,818	52,544	89,000	36,456	47,470	(41,530)	57,945	60,924	48,908	49,397	49,891	64,390	50,894	51,403	51,917	
100		State Accommodations Tax Fund																
101		Operating Expenses																
102	50-4830.5092	SPECIAL ACTIVITIES	15,163	14,881	16,500	1,619	16,500	-	16,665	16,832	17,000	17,170	17,342	17,515	17,690	17,867	18,046	$4.5k
103		Total - Operating	15,163	14,881	16,500	1,619	16,500	-	16,665	16,832	17,000	17,170	17,342	17,515	17,690	17,867	18,046	
104		Capital Expense (CIP)																
105		Cash Funded (CIP)	124,622	-	85,000	85,000	104,500	19,500	152,500	106,500	22,500	23,500	54,500	41,500	26,500	27,000	822,500	
106		Total - Capital	124,622	-	85,000	85,000	104,500	19,500	152,500	106,500	22,500	23,500	54,500	41,500	26,500	27,000	822,500	
107		Debt Service (Existing)																
108		Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
109		Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
110		Total - Debt Service (Existing)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
111	Recreation - State Accommodations Tax		139,785	14,881	101,500	86,619	121,000	19,500	169,165	123,332	39,500	40,670	71,842	59,015	44,190	44,867	840,546	
112		Recreation Building Fund																
113		Operating Expenses																
114	68-4820.5026	MAINT & SERVICE	1,600	280	800	520	808	8	816	824	832	841	849	858	866	875	884	Budget 20 bricks at $40 each
115	68-4830.5092	SPECIAL ACTIVITIES	10,951	13,504	14,000	496	14,140	140	14,281	14,424	14,568	14,714	14,861	15,010	15,160	15,312	15,465	revenue and could be offset on it
116		Total - Operating	12,551	13,784	14,800	1,016	14,948	148	15,097	15,248	15,401	15,555	15,710	15,868	16,026	16,187	16,348	
117		Capital Expense (CIP)																
118		Cash Funded (CIP)	-	-	60,000	60,000	-	(60,000)	-	-	-	-	-	-	-	-	-	
119		Total - Capital	-	-	60,000	60,000	-	(60,000)	-	-	-	-	-	-	-	-	-	
120		Debt Service (Existing)																
121		Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
122		Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
123		Total - Debt Service (Existing)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
124	Recreation - Recreation Building Fund		12,551	13,784	74,800	61,016	14,948	(59,852)	15,097	15,248	15,401	15,555	15,710	15,868	16,026	16,187	16,348	
125																		
126																		
127	Grand Total Recreation All Funds		1,675,377	1,620,458	1,800,789	180,331	1,877,073	76,284	1,921,364	2,137,564	1,982,595	2,105,096	2,060,712	2,132,596	2,125,907	2,202,577	3,066,770	
128																		

City of Isle of Palms, SC
Planning Model
Scenario 1
Engineering

			Actual 2024	Actual 2025	Forecast 2026	Increase/Decrease From Actual 2025	Projected 2027	Increase/Decrease From Forecast 2026	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032	Projected 2033	Projected 2034	Projected 2035	Projected 2036	
		General Fund																
		Salaries and Wages																
10-4710.5001	SALARIES & WAGES		333,413	293,826	276,903	(16,923)	348,658	71,755	366,091	384,396	403,616	423,796	444,986	467,236	490,597	515,127	540,884	Includes Evergreen Compensation Study and 2.8 % for COLA and 3% for merit. Long term forecasts include an annual 5% increase, maybe adjusted by future wage studies.
10-4710.5002	OVERTIME WAGES		2,335	1,187	1,180	(7)	1,317	137	1,383	1,452	1,525	1,601	1,681	1,765	1,853	1,946	2,043	Forecast increase is 2.5% per year
10-4710.5004	FICA EXPENSE		24,792	15,619	22,548	6,929	26,773	4,225	28,112	29,517	30,993	32,543	34,170	35,879	37,672	39,556	41,534	FICA rate is 7.65%
10-4710.5005	RETIREMENT EXPENSE		59,913	58,547	52,782	(5,765)	64,955	12,173	68,203	71,613	75,194	78,954	82,901	87,046	91,399	95,969	100,767	SCRS employer contribution rates are 18.56%
10-4710.5006	GROUP HEALTH INSURANCE		64,306	53,014	43,885	(9,129)	63,172	19,287	66,330	69,647	73,129	76,785	80,625	84,656	88,889	93,333	98,000	Current PEBA rates & dependent elections plus 5% increase on 1/1/27. City of IOP specific experience modifier load factor is 5.7%.
10-4710.5007	WORKERS COMPENSATION		2,310	2,691	3,257	566	3,184	(73)	3,343	3,511	3,686	3,870	4,064	4,267	4,480	4,705	4,940	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.
	Total - Salaries and Wages		487,069	424,884	400,555	(24,329)	508,060	107,505	533,463	560,136	588,143	617,550	648,427	680,849	714,891	750,636	788,167	
	Operating Expenses																	
10-4720.5010	PRINT AND OFFICE SUPPLIES		11,776	6,786	8,000	1,214	11,040	3,040	11,150	11,262	11,375	11,488	11,603	11,719	11,836	11,955	12,074	Paper, ink, toner and basic office supplies.
10-4720.5014	MEMBERSHIP AND DUES		616	390	1,000	610	2,000	1,000	2,020	2,040	2,061	2,081	2,102	2,123	2,144	2,166	2,187	Floodplain Management Membership Dues
10-4720.5015	MEETINGS AND SEMINARS		2,211	1,723	2,500	777	5,000	2,500	5,050	5,101	5,152	5,203	5,255	5,308	5,361	5,414	5,468	Meetings and conferences for Zoning Administrator and Business License Coordinator
10-4720.5016	VEHICLE, FUEL & OIL		3,313	2,254	2,700	446	3,375	675	3,409	3,443	3,477	3,512	3,547	3,583	3,618	3,655	3,691	Budget based on recent 12 months usage and an estimated $3.00/gallon cost for marine-grade unleaded and $3.70 gallon cost for diesel fuel per Southeastern Fuel.
10-4720.5017	VEHICLE MAINTENANCE		571	1,737	6,300	4,563	2,205	(4,095)	2,227	2,249	2,272	2,295	2,317	2,341	2,364	2,388	2,412	Truck scheduled to be replaced in FY27
10-4720.5020	ELECTRIC AND GAS		6,517	5,537	7,000	1,463	7,910	910	7,989	8,069	8,150	8,231	8,313	8,397	8,481	8,565	8,651	Dominion Energy estimated rate increase 13%.
10-4720.5021	TELEPHONE/CABLE		3,696	4,273	6,100	1,827	6,161	61	6,223	6,285	6,348	6,411	6,475	6,540	6,605	6,671	6,738	-
10-4720.5022	WATER AND SEWER		1,553	1,687	1,600	(87)	1,600	-	1,616	1,632	1,648	1,665	1,682	1,698	1,715	1,733	1,750	-
10-4720.5024	IT EQUP, SOFTWARE & SVCS		19,245	57,921	20,000	(37,921)	12,000	(8,000)	12,120	12,241	12,364	12,487	12,612	12,738	12,866	12,994	13,124	Incls Building Dept timekeeping (1k), BS&A business license & permits maint (2.7k), Geothinq GIS software subscription (2k), provision for permitting & licensing software (5k) and misc provision (.5k).
10-4720.5025	NON-CAPITAL TOOLS & EQUIPMENT		-	-	1,000	1,000	1,000	-	1,010	1,020	1,030	1,041	1,051	1,062	1,072	1,083	1,094	Provision for small (<$5k) equipment as needed - does not include computer hardware that is now budgeted in new IT Equip, Software & Svcs account
10-4720.5026	MAINT & SERVICE CONTRACTS		8,680	11,001	73,492	62,491	11,024	(62,468)	11,134	11,245	11,358	11,471	11,586	11,702	11,819	11,937	12,057	Includes provision for extended janitorial service, pest control, HVAC maintenance, etc. FY27 does not include Inspection Contractor
10-4720.5027	MACHINE/EQUIPMENT REPAIR		-	-	500	500	500	-	505	510	515	520	526	531	536	541	547	-
10-4720.5041	UNIFORMS		989	153	500	347	625	125	631	638	644	650	657	663	670	677	684	City logo items
10-4720.5044	CLEANING/SANITARY SUPPLY		-	44	500	456	500	-	505	510	515	520	526	531	536	541	547	Daily cleaning supplies
10-4720.5049	MEDICAL AND LAB		140	267	250	(17)	250	-	253	255	258	260	263	265	268	271	273	First Aid Supplies
10-4720.5062	INSURANCE		13,361	14,440	17,067	2,627	17,408	341	17,757	18,112	18,474	18,843	19,220	19,605	19,997	20,397	20,805	Forecast 2% annual increase each year
10-4720.5063	RENT AND LEASES		155	882	1,500	618	1,500	-	1,515	1,530	1,545	1,561	1,577	1,592	1,608	1,624	1,641	Copier rental.
10-4720.5064	EMPLOYEE TRAINING		2,548	-	2,500	2,500	2,500	-	2,525	2,550	2,576	2,602	2,628	2,654	2,680	2,707	2,734	-
10-4720.5065	PROFESSIONAL SERVICES		10,953	8,551	9,000	449	10,350	1,350	10,454	10,558	10,664	10,770	10,878	10,987	11,097	11,208	11,320	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)
10-4720.5066	TEMPORARY LABOR		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Department is fully staffed
10-4720.5079	MISC. & CONTINGENCY EXP		1,444	113	700	587	700	-	707	714	721	728	736	743	750	758	766	-
10-4720.5085	CAPITAL OUTLAY		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total - Operating Expenses		87,768	117,759	162,209	44,450	97,648	(64,561)	98,799	99,964	101,145	102,341	103,553	104,781	106,025	107,285	108,562	
	Capital Expense (CIP)																	
	Cash Funded (CIP)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Total - Capital		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Debt Service (Existing)																	
	Principal		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Total - Debt Service (Existing)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Building Planning and Engineering - Ge			574,837	542,643	562,764	20,121	605,708	42,944	632,261	660,100	689,288	719,891	751,980	785,629	820,916	857,920	896,729	
	Capital Projects Fund																	
	Operating Expenses																	
20-0000.0000	Audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
20-4740.5025	NON-CAPITAL TOOLS & EQUIPMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20-4740.5026	MAINT & SERVICE CONTRACTS		2,618	11,636	125,000	113,364	30,000	(95,000)	30,300	30,603	30,909	31,218	31,530	31,846	32,164	32,486	32,811	Building maintenance contingency to proactively address issues as needed - 2% of City Hall building insured value. Split 50/50 Gen Govt/Building.

	G	H	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	BC
8			Actual	Actual	Forecast	Increase/Decrease	Projected	Increase/Decrease	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	
9			2024	2025	2026	From Actual 2025	2027	From Forecast 2026	2028	2029	2030	2031	2032	2033	2034	2035	2036	
56		Total - Operating Expenses	2,618	11,636	125,000	113,364	30,000	(95,000)	30,300	30,603	30,909	31,218	31,530	31,846	32,164	32,486	32,811	
57		Capital Expense (CIP)																
58		Cash Funded (CIP)	-	-	-	-	45,000	45,000	-	-	-	-	-	-	-	40,000	-	
59		Total - Capital	-	-	-	-	45,000	45,000	-	-	-	-	-	-	-	40,000	-	
60		Debt Service (Existing)																
61		Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
62		Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
63		Total - Debt Service (Existing)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
64	Building Planning and Engineering - Ca		2,618	11,636	125,000	113,364	75,000	(50,000)	30,300	30,603	30,909	31,218	31,530	31,846	32,164	72,486	32,811	
65																		
66																		
67																		
68	Grand Total Building, Planning and Eng		577,455	554,279	687,764	133,485	680,708	(7,056)	662,561	690,703	720,197	751,109	783,511	817,475	853,080	930,406	929,540	
69																		

Projected Implementation Date	Pay Plan Adjustment	Min. % Increase	Post Adjustment Increase	Parity Length	Step Discount	Step Cap	% Increase Cap	$ Increase Cap	Salary Range Cap	Range Placement Discount	Range Placement Cap
4/1/2026	0.0%	0.0%	0.0%	25.0	0	25		$ -	100.0%	Yes	10.0%

General/Admin

Implementation Options	Total Base Salary-Only Estimate	Number of Employees Adjusted	Average Adjustment for Impacted Employees	% of Payroll
Bring to Min	$ 5,849.20	6	$ 974.87	0.2%
Current Range Placement	$ 202,408.94	42	$ 4,819.26	6.0%
Discounted Range Placement	$ 176,239.64	41	$ 4,298.53	5.2%

Fire

Implementation Options	Total Base Salary-Only Estimate	Number of Employees Adjusted	Average Adjustment for Impacted Employees	% of Payroll
Bring to Min	$ 53,854.42	36	$ 1,495.96	2.3%
Step to Step	$ 175,746.83	36	$ 4,881.86	7.5%

Police

Implementation Options	Total Base Salary-Only Estimate	Number of Employees Adjusted	Average Adjustment for Impacted Employees	% of Payroll
Bring to Min	$ 28,648.54	20	$ 1,432.43	2.1%
Step to Step	$ 101,054.65	20	$ 5,052.73	7.4%

Public Safety	Step to Step	$ 276,801.49
Gen/Admin	Current Range Penetration	$ 202,408.94
	TOTAL BASE-SALARY ESTIMATE	**$479,210.42**

Public Safety	Step to Step	$ 276,801.49
Gen/Admin	Discounted Range Penetration	$ 176,239.64
	TOTAL BASE-SALARY ESTIMATE	**$453,041.12**

Proposed Pay Plan

$19.59

Fire Plan

		Proposed Plan Starting Salary			$ 54,000.00	
		Fire Adjustment Key			0.0%	
Grade	Proposed Minimum	Proposed Midpoint	Proposed Maximum	Range Spread	Grade Progression	Step Progression
F01	$54,000.00	$64,800.00	$75,600.00	40.0%	-	1.4%
F02	$59,400.00	$71,280.00	$83,160.00	40%	10.0%	1.4%
F03	$65,340.00	$78,408.00	$91,476.00	40%	10%	1.4%
F04	$71,874.00	$86,248.80	$100,623.60	40%	10%	1.4%
F05	$79,061.40	$94,873.70	$110,686.00	40%	10%	1.4%

Grades	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
F01	$54,000.00	$54,762.39	$55,535.55	$56,319.63	$57,114.77	$57,921.14	$58,738.89	$59,568.19	$60,409.20	$61,262.08	$62,127.01	$63,004.14	$63,893.66	$64,795.74	$65,710.55	$66,638.28	$67,579.11	$68,533.22	$69,500.80	$70,482.04	$71,477.13	$72,486.28	$73,509.67	$74,547.51	$75,600.00	-	-	-	-	-
F02	$59,400.00	$60,238.63	$61,089.11	$61,951.59	$62,826.25	$63,713.25	$64,612.78	$65,525.01	$66,450.12	$67,388.29	$68,339.71	$69,304.56	$70,283.03	$71,275.31	$72,281.61	$73,302.11	$74,337.02	$75,386.54	$76,450.88	$77,530.24	$78,624.85	$79,734.90	$80,860.63	$82,002.26	$83,160.00	-	-	-	-	-
F03	$65,340.00	$66,262.50	$67,198.02	$68,146.75	$69,108.87	$70,084.58	$71,074.06	$72,077.52	$73,095.14	$74,127.12	$75,173.68	$76,235.01	$77,311.33	$78,402.84	$79,509.77	$80,632.32	$81,770.72	$82,925.19	$84,095.96	$85,283.27	$86,487.33	$87,708.39	$88,946.70	$90,202.48	$91,476.00	-	-	-	-	-
F04	$71,874.00	$72,888.75	$73,917.82	$74,961.42	$76,019.76	$77,093.04	$78,181.47	$79,285.27	$80,404.65	$81,539.84	$82,691.05	$83,858.51	$85,042.46	$86,243.13	$87,460.74	$88,695.55	$89,947.79	$91,217.71	$92,505.56	$93,811.59	$95,136.06	$96,479.23	$97,841.37	$99,222.73	$100,623.60	-	-	-	-	-
F05	$79,061.40	$80,177.62	$81,309.60	$82,457.57	$83,621.74	$84,802.35	$85,999.62	$87,213.80	$88,445.12	$89,693.83	$90,960.17	$92,244.38	$93,546.73	$94,867.46	$96,206.84	$97,565.13	$98,942.59	$100,339.51	$101,756.14	$103,192.78	$104,649.70	$106,127.19	$107,625.54	$109,145.04	$110,686.00	-	-	-	-	-

Police Plan

		Proposed Plan Starting Salary			$ 60,000.00	
		Police Adjustment Key			0.0%	
Grade	Proposed Minimum	Proposed Midpoint	Proposed Maximum	Range Spread	Grade Progression	Step Progression
P01	$60,000.00	$72,000.00	$84,000.00	40.0%	-	1.4%
P02	$66,000.00	$79,200.00	$92,400.00	40%	10.0%	1.4%
P03	$72,600.00	$87,120.00	$101,640.00	40%	10.0%	1.4%
P04	$79,860.00	$95,832.00	$111,804.00	40%	10.0%	1.4%
P05	$87,846.00	$105,415.20	$122,984.40	40%	10.0%	1.4%

Grades	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
P01	$60,000.00	$60,847.10	$61,706.17	$62,577.36	$63,460.86	$64,356.82	$65,265.44	$66,186.88	$67,121.34	$68,068.98	$69,030.01	$70,004.60	$70,992.96	$71,995.27	$73,011.72	$74,042.53	$75,087.90	$76,148.02	$77,223.11	$78,313.38	$79,419.04	$80,540.31	$81,677.41	$82,830.56	$84,000.00	-	-	-	-	-
P02	$66,000.00	$66,931.82	$67,876.79	$68,835.10	$69,806.94	$70,792.50	$71,791.98	$72,805.57	$73,833.47	$74,875.88	$75,933.01	$77,005.06	$78,092.25	$79,194.79	$80,312.90	$81,446.79	$82,596.69	$83,762.82	$84,945.42	$86,144.71	$87,360.94	$88,594.34	$89,845.15	$91,113.62	$92,400.00	-	-	-	-	-
P03	$72,600.00	$73,625.00	$74,664.46	$75,718.61	$76,787.64	$77,871.75	$78,971.18	$80,086.13	$81,216.82	$82,363.47	$83,526.31	$84,705.57	$85,901.48	$87,114.27	$88,344.19	$89,591.47	$90,856.36	$92,139.10	$93,439.96	$94,759.18	$96,097.03	$97,453.77	$98,829.66	$100,224.98	$101,640.00	-	-	-	-	-
P04	$79,860.00	$80,987.50	$82,130.91	$83,290.47	$84,466.40	$85,658.93	$86,868.30	$88,094.74	$89,338.50	$90,599.82	$91,878.94	$93,176.13	$94,491.63	$95,825.70	$97,178.60	$98,550.61	$99,941.99	$101,353.01	$102,783.96	$104,235.10	$105,706.74	$107,199.15	$108,712.63	$110,247.48	$111,804.00	-	-	-	-	-
P05	$87,846.00	$89,086.25	$90,344.00	$91,619.52	$92,913.04	$94,224.82	$95,555.13	$96,904.22	$98,272.35	$99,659.80	$101,066.84	$102,493.74	$103,940.79	$105,408.27	$106,896.47	$108,405.67	$109,936.19	$111,488.31	$113,062.35	$114,658.61	$116,277.41	$117,919.06	$119,583.89	$121,272.23	$122,984.40	-	-	-	-	-

General Plan

	Proposed Plan Starting Salary			$ 41,600.00	
	General Adjustment Key			0.0%	
Grade	Proposed Minimum	Proposed Midpoint	Proposed Maximum	Range Spread	Grade Progression
G01	$41,600.00	$52,000.00	$62,400.00	50.0%	-
G02	$44,720.00	$55,900.00	$67,080.00	50.0%	7.5%
G03	$48,074.00	$60,092.50	$72,111.00	50.0%	7.5%
G04	$51,679.55	$64,599.44	$77,519.33	50.0%	7.5%
G05	$55,555.52	$69,444.40	$83,333.27	50.0%	7.5%
G06	$59,722.18	$74,652.72	$89,583.27	50.0%	7.5%
G07	$64,201.34	$80,251.68	$96,302.02	50.0%	7.5%
G08	$69,016.44	$86,270.56	$103,524.67	50.0%	7.5%
G09	$74,192.68	$92,740.85	$111,289.02	50.0%	7.5%
G10	$79,757.13	$99,696.41	$119,635.69	50.0%	7.5%

Administrative Plan

	Proposed Plan Starting Salary			$ 82,700.00	
	General Adjustment Key			0.0%	
Grade	Proposed Minimum	Proposed Midpoint	Proposed Maximum	Range Spread	Grade Progression
G100	$82,700.00	$103,375.00	$124,050.00	50.0%	-
G101	$88,489.00	$110,611.25	$132,733.50	50.0%	7.0%
G102	$94,683.23	$118,354.04	$142,024.85	50.0%	7.0%
G103	$101,311.05	$126,638.82	$151,966.58	50.0%	7.0%
G104	$108,402.83	$135,503.54	$162,604.25	50.0%	7.0%
G105	$115,991.03	$144,988.79	$173,986.54	50.0%	7.0%
G106	$124,110.40	$155,138.00	$186,165.60	50.0%	7.0%
G107	$132,798.13	$165,997.66	$199,197.19	50.0%	7.0%
G108	$142,094.00	$177,617.50	$213,141.00	50.0%	7.0%

Fire Department - Advanced Certification Incentives

Certification	IOPFD Recommended Incentive Amount	Special Rules	Total # of IOPFD Employees Currently Qualifying	Total Proposed Cost with Current Employees
Bilingual	$1,200	No Max. Must complete testing and requiremnts for Global Seal of Bilteracy or equivalent	2	$2,400
Fire FTO	$2,600	South Carolina Fire Academy Instructor Max of 3 personnel Deliver 4 classes annually on Fire Suppresion, Rescue, Pump Operations, Emergency Vehcile Driving Instructor, Rapid Intervention, Air Management, Hazardous Materials, Technical Rescue, or Bailout Training through South Carolina Fire Academy, IFSAC, DOD, or Pro Board agency or equivalent. Reviewed annually by Deputy Chief of Fire Operations.	3	$7,800
Medical FTO	$2,600	Certified South Carolina Fire Academy Instructor Max of 3 personnel. Deliver 4 classes annually through monthly medical continuing education, including Company level training as lead instructor. Certified as SC DPH Instructor, in either or CPR, Pediatric Advanced Life Support, Pre-Hospital Trauma and Life Support, Advanced Cardiac Life Support, Tactical Emergency Medicine Instructor, Fire Sled Fitness Facilitator/Health and Wellness.Annually evaluated by Deputy Chief of Special Operations and Medical Control Physician Dr. Sorrell	3	$7,800
Marine FTO	$2,600	South Carolina Fire Academy Instructor. United States Lifesaving Instructor, NASBLA Instructor or equivalent. Max of 3 personnel. Deliver 4 classes per year at the Department and Company level on marine operations, response, planning, weather, tactics and safety.Annually evaluted by Deputy Chief of Special Operations.	3	$7,800
Fire Safety Ed.	$1,300	Fire and Life Safety Educator I South Carolina Fire Academy Certified 40 hour testable course, complete 30+ hours continuing education annually. Attend and schedule and facilitate 4community risk reduction events annually	1	$1,300
EMT Advanced	$1,200	NREMT and SC DPH Certified EMT Advanced through 300-400 hours, skills, clinical didatic, internship to gain intravenous access on patients and deliver intravenous fluids and medications by South Carolina Department of Public Health Max of 6. Assist with Medical Supply Inventory. Annual completion of 25_hours of continuing education in areas of trauma, medical, pediatrics and geriatrics.Recertify every 2 years.Max of 6 personnel	6	$7,200

Fire Invest Tech/CFI	$1,375	International Association of Arson Investigators Max of 3. Complete 54 hours of tested training. Maintain internationally accredidted continuing education requirements of 36 months of work experience and 80 hours of fireinvestigative training certified through CFI Trainer.net. Investigate Fires as appropriate on Isle of Palms and with Auto-aid partners.	2	$2,750
SCBA Tech	$1,375	MSA Safety G1 Self Contained Breathing Apparatus Certified Technician with 12 hour annual continuing education requirement and recertification testing at MSA Global in PA every 6 years. Perform SCBA preventative maintenance and repair, maintain posicheck machine, annual SCBA Fit Testing, air cylinder hydrostatic testing, Max of 2	2	$2,750
Marine Operator or Water Rescue Technican	$1,800	Complete Boat Captain and Boat Crewmember Manual or United States Lifesaving Association Rescue Swimmer 90 hours and Boat Crewmember Manual, Aquatic Rescue Response Team Member along with one of the following courses through NASBLA BOSAR, Boat Crewmember, Small Fireboat, EVOC, Flood Operations, Swiftwater Tech1-2 or licensure through the United States Coast Guard or equivalnet. complete annual practical testing. Max of 14	14	$25,200
Center for Public Safety Designated Fire Officer	$2,500	Open to Fire Marhsal, Deputy Chiefs, Fire Chief Max of 4. Center for Public Safety Excellence certified as Chief Fire Officer, Training Officer EMS or Fire, Chief EMS Officer, Fire Marshal Review and approval by third party panel members through the Commission on Fire Accredidation International through the Center for Public Safety Excellence.Miantain certfication through required continuing education and resubmission to the Panel and Commision to review and submit for recertification every 3 years. Develop and assist with officer development, succession planning manuals and leadership training annually	4	$10,000
			40	**$75,000**

Police Department - Advanced Certification Incentives

Certification	IOPPD Recommended Incentive	Special Rules	Total # of IOPPD Employees Currently Qualifying	Total # of un-filled positions for incentive	Total Proposed Cost with Current Employees
Active Shooter Response Instructor	$1,200	Only certified instructors for LEO response. Only 3 approved and others wishing to obtain will go on a waitlist. Must participate as an instructor during in-service training each year.	1	2	$3,600
Armorer	$800	Only armorer for department issued firearms and must contribute to the agency in this capacity. No more than 3 armorers approved. All others will go on a waitlist.	3	0	$2,400
Background Investigations	$1,000	Must be certified and must conduct backgrounds as approved by the chief. Maximum number of 4. All others go on a waitlist.	2	2	$4,000
Basic/Specific Skills Instructors	$800	SCCJA certified instructors only. Maximum of 10 instructors. All others will go on a waitlist.	8	2	$8,000
Bi-lingual	$1,000	Must demonstrate proficiency in another language to be eligible and must be willing to serve in this capacity when needed. ASL will be considered a language as it pertains to this incentive.	2	2	$4,000
Crash Reconstruction	$1,000	Must complete at least phase 1 through SCCJA and assist with collisions within IOP involving GBI or death. Only 3 approved. All others will go on a waitlist.	1	2	$3,000
Defensive Tactics / OC Spray Instructor	$1,200	SCCJA certified instructors only. Only 3 DT and 3 OC instructors approved and others wishing to obtain will go on a waitlist. Must participate as an instructor during in-service training each year.	2	4	$7,200

DRE	$1,000	Must be an approved DRE through the SCCJA and must assist with DRE evaluations. Only 2 will be approved.	1	1	$2,000
Driving Instructor	$1,200	SCCJA certified instructors only. Only 3 approved and others wishing to obtain will go on a waitlist. Must participate as an instructor during in-service training each year.	2	1	$3,600
Drone Pilot	$1,000	Must have either a 107 Pilot license or have been trained under the department's policy. Must have XXX hours of flight every year to maintain. Maximum of 3 107 pilots. All others go on a waitlist	1	2	$3,000
Firearms Instructor	$1,200	SCCJA certified/approved instructors only. Only 3 approved and others wishing to obtain will go on a waitlist. Must participate as an instructor during in-service training/new officer certification each year.	2	1	$3,600
Field Training Officer/FTO Manager	$1,200	SCCJA/IOPPD certified/approved FTOs & SCCJA certified FTO Managers only. Must participate as a FTO/FTO manager when requested to train new officers and must maintain positive feedback from supervisors and FTO managers.	6	0	$7,200
Hostage/Crisis Negotiator	$1,000	Must be certified/trained hostage/crisis negotiator and must participate in consistent training annually to maintain this incentive. That can include training with surrounding agency negotiator units. Maximum of 3. All others will go on a waitlist.	1	2	$3,000

Intelligence/ Analyst	$800	Must have completed training through the International Association of Crime Analysts, must be selected by the chief for this role and must contribute to the department by gathering and analyzing data that reduces crime trends or identifies potential criminal activities prior to them occuring. Maximum of 2. All others will go on a waitlist.	1	1	$1,600
Marine Unit	$1,000	Must complete basic marine unit training approved by NASBLA and must participate in XX hours of marine operations every year to maintain. Will be limited to 5 members and others wishing to participate will be placed on a waiting list.	5	0	$5,000
NCIC TAC, ATAC or LASO	$1,100	Must be identified as the TAC, ATAC or LASO by the chief and must maintain certification/training through SLED,CJIS, and/or FBI. There will be 1 LASO, 1 TAC and up to 2 ATACs.	2	2	$4,400
Public Information Officer	$1,100	Must have completed advanced PIO training (FBI-LEEDA Master PIO, FEMA APIO) and must be designated by the chief to serve in this capacity.	1	1	$2,200
SMD/SFST Instructor	$1,200	SCCJA certified/approved instructors only. Only 3 approved and others wishing to obtain will go on a waitlist. Must participate as an instructor during in-service training each year.	2	1	$3,600
Taser Instructor	$1,200	Axon certified/approved instructors only. Must also have SSIor BID through the SCCJA. Only 3 approved and others wishing to obtain will go on a waitlist. Must participate as an instructor during in-service training each year.	2	1	$3,600
			45	**27**	**$75,000**

City of Isle of Palms
FY27 Estimated Payroll Cost
Draft 4

	Regular	Overtime	Fringe	Total
COLA & Merit Only	7,858,022	706,614	4,041,847	12,606,483
COLA, Merit, & Compensation Study	8,289,094	747,074	4,217,422	13,253,590
$ Increase	431,072	40,460	175,575	647,107
COLA, Merit, Compensation Study & Public Safety Incentives	8,435,869	767,149	4,274,254	13,477,272
$ Increase	146,775	20,075	56,832	223,682
Total Increase for Evergreen Study and Incentives				
% Increase	7.35%	8.57%	5.75%	6.91%
$ Increase	577,847	60,535	232,407	870,789

Note:
For budgeting purposes Public Safety payroll is adjusted 5% for department vacancies.

City of Isle of Palms

FY27 Millage Rate Table

FOR ADDITIONAL REVENUE- INCREASE OPERATING MILLAGE BY MAX STATE ALLOWED RECAPTURE FOR 2023, 2024 and 2026. DUE TO THE COUNTY REASSESSMENT THE CITY USED THE 2.95 (CPI + POPULATION) IN 2025. TOTAL ADDITIONAL PROPERTY TAX GENERATED BY THIS INCREASE WOULD BE APPROX $919K BASED ON CURRENT VALUE OF A MIL ($338K)

Year	Millage	CPI+POP (Allowed Increase)	Possible increase	Unused Capacity
2023	19.1	8.00%	20.63	1.53
2024	19.1	4.12%	19.89	0.79
2025	17.4	2.95% already included	17.40	0.00
2026	17.4	2.63%	17.86	0.46
Total Recapture Amount				2.77
Tax Tax				0.001
Total Recapture Amount				0.0027725

CURRENT ISLE OF PALMS MILLAGE

Operating Millage Rate	0.0174
Debt Service Millage Rate	0.0027
Total IOP Millage Rate	0.0201
Local Option Sales Tax Credit Factor	(0.00019)

The FY26 Operating Millage budget of $4,695,216 compared to the FY27 Operating Millage budget of $5,614,287 reflects an increase of $919,071. This represents the estimated additional revenue generated by recapturing unused millage capacity.

Operating Millage Rate	0.0202
Debt Service Millage Rate	0.0027
Total IOP Millage Rate	0.0229
Local Option Sales Tax Credit Factor	(0.00019)

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	201	(48)	154	302	229	(48)	181	343	28	42
300,000	241	(57)	184	362	274	(57)	217	412	33	50
350,000	281	(67)	215	422	320	(67)	254	480	39	58
400,000	322	(76)	246	482	366	(76)	290	549	44	67
500,000	402	(95)	307	603	457	(95)	362	686	55	83
600,000	482	(114)	368	724	549	(114)	435	823	67	100
700,000	563	(133)	430	844	640	(133)	507	961	78	116
900,000	724	(171)	553	1,085	823	(171)	652	1,235	100	150
1,000,000	804	(190)	614	1,206	915	(190)	725	1,372	111	166
1,250,000	1,005	(238)	768	1,508	1,144	(238)	906	1,715	139	208
1,500,000	1,206	(285)	921	1,809	1,372	(285)	1,087	2,059	166	250
1,750,000	1,407	(333)	1,075	2,111	1,601	(333)	1,269	2,402	194	291
2,000,000	1,608	(380)	1,228	2,412	1,830	(380)	1,450	2,745	222	333
2,500,000	2,010	(475)	1,535	3,015	2,287	(475)	1,812	3,431	277	416
3,000,000	2,412	(570)	1,842	3,618	2,745	(570)	2,175	4,117	333	499
3,500,000	2,814	(665)	2,149	4,221	3,202	(665)	2,537	4,803	388	582
4,000,000	3,216	(760)	2,456	4,824	3,660	(760)	2,900	5,489	444	665
4,500,000	3,618	(855)	2,763	5,427	4,117	(855)	3,262	6,176	499	749
5,000,000	4,020	(950)	3,070	6,030	4,575	(950)	3,625	6,862	555	832
6,000,000	4,824	(1,140)	3,684	7,236	5,489	(1,140)	4,349	8,234	665	998
7,000,000	5,628	(1,330)	4,298	8,442	6,404	(1,330)	5,074	9,606	776	1,164
8,000,000	6,432	(1,520)	4,912	9,648	7,319	(1,520)	5,799	10,979	887	1,331
9,000,000	7,236	(1,710)	5,526	10,854	8,234	(1,710)	6,524	12,351	998	1,497
10,000,000	8,040	(1,900)	6,140	12,060	9,149	(1,900)	7,249	13,724	1,109	1,664

APPROXIMATE ANNUAL PROPERTY TAX REVENUE TO THE CITY = $7,068,000

2025 Millage Rates of Neighboring Communities: **Sullivan's Island = 0.0562** **Mount Pleasant = 0.0443** **Folly Beach = 0.03250**

City of Isle of Palms, SC

FY27 Budget Planning Model

Draft 3

Potential Income

Proposed Licenses, Permits, & Parking Fees 15% Increase

		5- Year Average to Determine Increase								
		Actual	Actual	Actual	Actual	Forecast	5	Projected		
		2022	2023	2024	2025	2026	Average	2027	Variance from 5 year average	% Change
10-3210.4006	Business Licenses	2,028,571	2,295,728	2,076,730	2,396,726	2,323,318	2,224,215	2,625,349	401,135	18%
10-3210.4011	Residential Rental Licenses	1,659,316	1,603,408	1,604,259	1,551,039	1,612,263	1,606,057	1,837,980	231,923	14%
10-3210.4009	Building Permits	1,026,283	923,328	733,157	1,182,109	1,082,112	989,398	1,147,039	157,641	16%
10-3500.4502	Parking Lot Revenue	681,600	673,699	641,598	554,192	624,351	635,088	718,004	82,916	13%
10-3500.4514	Parking Meter Revenue	731,345	618,580	645,442	496,167	599,867	618,280	689,847	71,567	12%
	Total increase over 5 year average								945,181	15% Average % Increase

		Draft 2 compared to Draft 3 Built in Budget (Conservative)									
		Actual	Actual	Actual	Actual	Forecast	5	Projected	Projected		
		2022	2023	2024	2025	2026	Average	Draft 2 -2027	Draft 3 -2027	Variance (Added Income)	
10-3210.4006	Business Licenses	2,028,571	2,295,728	2,076,730	2,396,726	2,323,318	2,224,215	2,346,551	2,625,349	278,798	12%
10-3210.4011	Residential Rental Licenses	1,659,316	1,603,408	1,604,259	1,551,039	1,612,263	1,606,057	1,628,386	1,837,980	209,594	13%
10-3210.4009	Building Permits	1,026,283	923,328	733,157	1,182,109	1,082,112	989,398	1,092,933	1,147,039	54,106	5%
10-3500.4502	Parking Lot Revenue	681,600	673,699	641,598	554,192	624,351	635,088	630,595	718,004	87,409	14%
10-3500.4514	Parking Meter Revenue	731,345	618,580	645,442	496,167	599,867	618,280	605,866	689,847	83,981	14%
	Increase from Draft 2									713,887.58	11%

		Flat 15% Across the Board for all Fees based on 2026 Forecast								
		Actual	Actual	Actual	Actual	Forecast	5	15%		
		2022	2023	2024	2025	2026	Average	15% Increase	15% Increase	Variance (Added Income)
10-3210.4006	Business Licenses	2,028,571	2,295,728	2,076,730	2,396,726	2,323,318	2,224,215	2,671,816	348,498	15%
10-3210.4011	Residential Rental Licenses	1,659,316	1,603,408	1,604,259	1,551,039	1,612,263	1,606,057	1,854,102	241,839	15%
10-3210.4009	Building Permits	1,026,283	923,328	733,157	1,182,109	1,082,112	989,398	1,244,429	162,317	15%
10-3500.4502	Parking Lot Revenue	681,600	673,699	641,598	554,192	624,351	635,088	718,004	93,653	15%
10-3500.4514	Parking Meter Revenue	731,345	618,580	645,442	496,167	599,867	618,280	689,847	89,980	15%
	Increase from FY26 Forecast								936,287	15%

Potential income to be added to budget 222,399.07

CLINE ENGINEERING

March 26, 2026

Douglas Kerr
City Administrator
City of Isle of Palms
P.O. Drawer 508
Isle of Palms, SC 29451

RE: IOP Islander Parking, City of Isle of Palms, SC
CE# 22047

Dear Mr. Shuler:

We appreciate this opportunity to submit a proposal for the proposed IOP Islander Parking in The City of Isle of Palms, SC. This proposal includes the Civil Engineering reconfigure the existing parking lot to include pervious pavers, asphalt, and/or gravel. The owner of the property is the City of Isle of Palms and we are using a survey that they have provided that was done by GEL. We are under the assumption that this survey is the property of the City and should not require update with the new work to be completed. We are aware of changes that have occurred in the field since this survey was done and that could create discrepancies with the construction bids based on elevation changes. We will need the City to provide all applicable easements and encroachments on the property that will need to be considered. It is the owner's/client's responsibility on this project to ensure Cline Engineering, Inc. proposed improvements are consistent with any and all environmental regulations levied on this site. If wetlands are present, the owner is responsible for delineation and verification if necessary. We recommend the owner have the on-site environmental consultant review the plan and comment as necessary to ensure compliance. This letter shall serve as the Agreement for Professional Service between The City of Isle of Palms and Cline Engineering, Inc.

SERVICES TO BE RENDERED

A. SURVEYING (BUDGET TO BE CONFIRMED WITH SCOPE DOC) $ N/A

1. Topographic survey for the subject property. A formal boundary survey would not be included in this fee. This may be included with an added expense.
2. Locate marked utilities and visual utilities (as necessary) between public main and end cap of building.

B. UNDERGROUND UTILTY LOCATION $ N/A

1. Marking horizontal underground utilities (power, water, phone, cable, gas & etc.) and shown on the survey as requested.
2. This service is intended to reduce risk. We cannot guarantee the accuracy or omissions in the locating utilities and disclaim all liability for any damages based on information provided.
3. 811 is required on all sites prior to digging of any kind.

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CLINE ENGINEERING

RE: IOP Islander Parking, City of Isle of Palms, SC
CE# 22047

A. PRELIMINARY ENGINEERING **$ 10,500.00**

1. Initial meeting with owner.
2. Clean up Final Survey to be provided by owner prior to Site Design for use in Construction Drawings.
3. Code research (Setbacks, Buffers, and Zoning Restrictions, and Encroachments if provided). Some has already occurred.
4. Site visit w/ preliminary comments.
5. Set up construction
6. Concept plan creation and update for code/requirements per Zoning official.
7. Final Meeting to discuss proposed improvements with City and Islander Owner.
8. Concept design submittal for formal City Review and approval.

B. CIVIL ENGINEERING **$ 26,250.00**

1. Update Concept layout for Final site layout and stakeout plan based on comments provided by City of Isle of Palms and Islander Owner.
2. Final grading, drainage and erosion control plans.
3. Stormwater management plans (Calculation/Permitting).
4. Construction Storm Water Pollution Prevention Plan (SWPPP).
5. Final Utility Plan not included as we are not assuming there are any new services.
6. Miscellaneous site construction details and notes.

C. PERMITTING AND COORDINATION **$ 12,750.00**

1. City of Isle of Palms Submittals (2 meetings).
2. Charleston County Land Disturbance Permitting.
3. SCDHEC OCRM Coastal Zone Consistency.
4. SCDHEC storm water letter (as necessary).
5. SCDOT encroachment permitting for water and sewer.

D. LANDSCAPE DESIGN **$10,000.00**

1. Any further landscape regulatory requirements may require an increase in fee.
2. Planting plan for proposed development. Intended to meet the minimum buffer and planting requirement per City of Isle of Palms ordinance.
3. If additional detail for planting is required above what is requested by ordinance, there may be an additional charge.

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RE: IOP Islander Parking, City of Isle of Palms, SC
CE# 22047

Construction Administration will be during construction after all permits have been received and construction has started at the owners request only.

E. CONSTRUCTION ADMINISTRATION & CLOSE OUT BUDGET $ 10,000.00

1. The below is considered Construction Administration that we will bill at a Time & Expense basis on the attached rate schedule "Exhibit A". We will execute these items at the owners request only.
2. Review and certification of water and sewer as-built drawings (provided to consultant by owner retained licensed surveyor).
3. SCDHEC OCRM Notice of Termination (as necessary).
4. Assist owner with bid preparation and analysis.
5. Attend on-site pre-construction conference.
6. Review and respond to RFI's.
7. Observe installation of civil work periodically.
8. Review shop drawings, testing reports, and contractor pay requests.
9. SWPPP Observations.

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CLINE ENGINEERING

RE: IOP Islander Parking, City of Isle of Palms, SC
CE# 22047

F. ITEMS NOT INCLUDED IN THE PROPOSAL

1. Underground Detention Pond Design or Permitting.
2. City Variance Permitting;
3. Off-site improvements of any kind;
4. Water and/or Sewer main design, research, or permitting;
5. Fire sprinkler system design/permitting/coordination;
6. Sewer Pump station design, septic, or any utility extensions or relocations;
7. LA prepared Landscaping, Irrigation, or lighting plans;
8. FEMA permitting of any kind;
9. Construction inspection, "Special Inspections", or SWPPP Inspections;
10. Industrial or Operational SWPPP for the Current Landowner;
11. Bid assistance or contract administration;
12. Geotechnical Reports, Phase 1 ESA, Environmental Compliance with VCC, or pavement design;
13. Expenses (permit fees, postage, mileage, prints, etc.).

Our Firm will be responsive and professional in submitting our design to the above mentioned local and state regulatory agencies. However, we cannot be responsible for delays, additional requirements, and additional costs to the project imposed by these regulatory agencies. Please note that the attached Contract Conditions apply (Exhibit "B").

If you wish to accept our proposal, please sign below and return a copy to our office. If you have any questions, please contact the writer.

Sincerely,

CLINE ENGINEERING, INC.

Matthew D. Cline, P.E.
Cline Engineering, Inc.

NOTE: If you require additional services we will be pleased to work on a Time and Expense Basis or submit a separate price for Item "G" work. Enclosed is our fee Schedule for Professional Services (Exhibit "A").

ACCEPTANCE AGREEMENT:

_____ _____
Signature Date

_____
Billing Address

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CLINE ENGINEERING

EXHIBIT "A"

2026 FEE SCHEDULE FOR PROFESSIONAL SERVICE

SENIOR PROFESSIONAL ENGINEER ---------- $ 200.00/Hour

PROFESSIONAL ENGINEER / ARCHITECT---------- $ 175.00/Hour

PROJECT ENGINEER OR ENGINEER IN TRAINING (EIT)---------- $ 150.00/Hour

SENIOR AUTOCAD OPERATOR ---------- $ 135.00/Hour

JUNIOR PROJECT ENGINEER ---------- $ 120.00/Hour

CAD DRAFTSMAN/ADMINISTRATIVE ---------- $ 85.00/Hour

SITE EROSION CONTROL OBSERVATIONS----------$ 250.00/Visit

TRAVEL ---------- $ 0.725/Mile

BLUEPRINTS (24 X 36) ---------- $ 3.00/Each

BLUEPRINTS (30 X 42) ---------- $ 5.00/Each

COPIES ---------- $ 0.30/Each

NOTE:

1. **All rates are only guaranteed through December 2026 or 30 days from dated proposal (whichever comes first).**
2. **All rates include associated overhead, taxes, and insurance.**
3. **Rate Structure is used for standard Time and Expense contracts and/or change of scope between Client and Cline Engineering, Inc.**
4. **Overnight Mail -- Actual Cost Plus 15%.**
5. **Administrative Expense -- disks, copies, faxes, telephone, etc.**
6. **All Outside Services are billed with a 15% markup and/or project management fees.**
7. **Travel Cost does not include 15% markup that is applied to the invoice.**

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CLINE ENGINEERING

EXHIBIT "B"
CLINE ENGINEERING, INC.
CONTRACT CONDITIONS

WHEREAS, Client desires to contract with Cline Engineering, Inc. (hereinafter referred to as "Consultant") for Consultant to furnish engineering services to Client for Client's project identified above, and WHEREAS, Consultant is engaged in the business of providing engineering services: NOW THEREFORE, in consideration of the mutual covenants and promises included herein, Client and Consultant agree as follows:

- **ACCEPTANCE OF CONSULTANT'S OFFER:** Client hereby accepts Consultant's offer to provide services as described in Consultant's proposal for services referenced under *"Services to be Rendered"* and agrees that such services and any additional services authorized by client shall be governed by this Agreement.
- **CONTRACT DOCUMENTS:** "Contract Documents" shall mean this document, as well as the proposal listed under "Services to be Rendered," each of which is incorporated by reference into the other.
- **PAYMENT:** Client will pay Consultant for services and expenses in accordance with the Contract Documents. If prices for services are not established under SERVICES TO BE RENDERED, the current fee schedule in effect for the location providing the services shall be used as the amount to be paid by Client for services provided. Consultant will submit progress invoices to Client monthly and a final invoice upon completion of its Services. Each invoice, on presentation, is due and payable by Client. Invoices are past due 30 days after the date of the invoice. Past due amounts are subject to a late payment fee of one and one-half percent (1-1/2%) per month (eighteen percent (18%) per annum) or the highest amount allowed by applicable law on the outstanding balance, whichever is less. Attorney's fees and other costs incurred in collecting past due amounts shall be paid by Client. **Client understands and acknowledges that the services rendered herein are potential services improving real property that may give Consultant the right to file a Mechanic's Lien against any property affected by Consultant's work. Client acknowledges that Consultant reserves any right afforded him pursuant to the Mechanic's Lien Statute to collect a fee not paid pursuant to the payment terms above.**
- Consultant shall be paid in full for all services rendered under this Agreement, including any additional services authorized by Client in excess of those stated in this Agreement.
- The Client's obligation to pay under this Agreement is in no way dependent upon the Client's ability to obtain financing, payment from third parties, approval of governmental or regulatory agencies, or upon the Client's successful completion of the Project.
- **STANDARD OF CARE:** Consultant and its agents, employees, and subcontractors shall endeavor to perform Services for Client using that degree of care and skill ordinarily exercised by and consistent with the standards of others ordinarily providing similar services in the same or similar locality as the one where the services are performed. In the event any portion of the services fails to substantially comply with this standard of care obligation and Consultant is promptly notified in writing prior to completion of such portion of services, Consultant will re-perform such portion of the services or, if re-performance is impractical, Consultant will refund the amount of compensation paid to Consultant for such portion of the services.
- **THE REMEDIES SET FORTH HEREIN ARE EXCLUSIVE.** No other warranty or standard of care, expressed or implied, including warranties of merchantability and fitness for a particular purpose, is made or intended by the proposal, by oral communications, or by any representations made regarding the services included in this Agreement.
- **LIMITATION OF LIABILITY:** Consultant and Client mutually agree that the services provided pursuant to this Agreement involve risks of liability which cannot be adequately compensated for by the payments Client will make under this Agreement. Therefore, the total cumulative liability of Consultant, its agents, employees, and subcontractors, whether in contract, in tort, including negligence (whether sole or concurrent) and strict liability, or otherwise arising out of, connected with, or resulting from the services provided pursuant to this Agreement shall not exceed the total fees paid by Client. At additional cost, Client may obtain a higher limit of liability prior to commencement of services. Consultants consideration to Client for this limit of liability is specifically reflected in Consultant's fees for services under this Agreement as such fees are less than Consultant would be paid for services under an Agreement without a limitation of liability. **Client is cautioned that this is a limited-liability Agreement limiting the liability of Consultant**; *Client therefore, is advised to review carefully Clients risks of liability related to this contract and address such risks through Client's insurance or other means.*
- **DISCLAIMER OF CONSEQUENTIAL DAMAGES:** In no event shall Consultant or Client be liable to the other for any special, indirect, incidental, or consequential loss or damages, including lost profits and loss of use.
- **DRAWINGS:** In connection with the performance of the services, Consultant shall deliver to Client one or more drawings, reports, or other written documents reflecting Services provided and the results of such services. All Drawings, reports, and written documents delivered to Client are instruments reflecting the services provided by Consultant pursuant to this Agreement and are made available for Clients use subject to the limitations of this Agreement. Instruments of service provided by Consultant to Client pursuant to this Agreement are provided for the exclusive use of Client and Client's agents and employees for the Project and are not to be used or relied upon in connection with other projects. Subject to the authorized use of Client and Client's agents and employees,

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all drawings, instruments of service, other written documents, all original data gathered by Consultant, and work papers produced by Consultant in the performance of the Services are, and shall remain, the sole and exclusive property of Consultant.

- Should Client make drawings, instruments of service, including reports, available to strangers or request that Consultant address or forward copies of such to strangers, then Consultants obligation with regard to such drawings, instruments of service, reports, and the like shall be to Client only and limited to the provisions of this Agreement. Client may request that Consultant forward drawings, reports, or the like to strangers or add addresses (an addressee is a stranger who receives a drawing prepared for Client, but, at Clients request, such drawing is addressed to the stranger) to the drawings. Consultant reserves the right in Consultants sole discretion to grant or deny Clients request and to charge additional fees for granting such a request. Such strangers and addressees receiving drawings shall, as strangers to this Agreement, have no recourse or basis for claim against Consultant and in consideration for receiving such, agree to look solely to Client as provider of the drawings. Client shall indemnify and hold harmless Consultant, its agents, employees, and subcontractors from any and all costs, liabilities, claims, and attorney's fees arising from any strangers use or reliance on drawings produced by Consultant under this Agreement when such use or reliance is with Client's knowledge.
- **SAFETY:** With respect to the performance of the services, Consultant shall take safety precautions required by federal, state, and local laws, regulations, statutes, or ordinances. Should Client or third parties be conducting activities on the project site, then each shall have responsibility for its own safety and compliance with applicable safety requirements.
- **JOB SAFETY:** Neither the professional activities of the Consultant nor the presence of the Consultant or his or her employees and sub-consultants at a construction site, shall relieve the General Contractor and any other entity of their obligations, duties and responsibilities including, but not limited to, construction means, methods, sequence, techniques or procedures necessary for performing, superintending or coordinating all portions of the work of construction in accordance with the contract documents and any health or safety precautions required by any regulatory agencies. The Consultant and his or her personnel have no authority to exercise any control over any construction contractor or any other entity or their employees in connection with their work or any health or safety precautions. The Client agrees that the General Contractor is solely responsible for job-site safety, and warrants that this intent shall be made evident in the Client's agreement with the General Contractor. The Client also agrees that the Client, the Consultant, and the Consultant's subcontractors shall be indemnified and shall be made additional insured under the General Contractor's general liability insurance policy.
- **CONFIDENTIALITY:** Subject to any obligation Consultants may have under applicable law or regulation, Consultant will endeavor to release information relating to the services only to its employees and subcontractors in the performance of the services, to Client's authorized representative, and to persons designated by the authorized representative to receive such information.
- **REPRESENTATIONS OF CLIENT:** Client warrants and covenants that sufficient funds are available or will be available upon receipt of Consultant's invoice to make payment in full for the services rendered by Consultant. Client warrants that all information provided to Consultant regarding the project and project location are complete and accurate to the best of Client's knowledge. Client agrees to furnish Consultant, its agents, employees, and subcontractor’s necessary rights-of-entry onto the project site and permission to gather data required to perform the services included in this Agreement.
- **PROJECT SITE:** Reasonable precautions will be taken to minimize damage to the Project Site from Consultants activities and use of equipment. Client recognizes that the performance of the services included in this Agreement may cause alteration or damage to the site. Client accepts the fact that this is inherent in the work and will not look to Consultant for reimbursement or hold Consultant liable or responsible for any such alteration or damage. Should Client not be the owner of the property, then Client agrees to notify the owner of the aforementioned possibility of unavoidable alteration and damage and to indemnity and defend Consultant against any claims and costs, including attorney's fees, by the owner or persons having possession of the site through the owner which are related to such alteration or damage.
- Client agrees to disclose the identity of all utilities serving the Project Site and the presence and accurate location of hidden or obscure man-made objects known to Client. Client agrees to indemnity and hold harmless Consultant from all claims, suits, losses, personal injuries, death, and property liability, including cost and attorney's fees, resulting from damage or injury to subterranean structures (pipes, tanks, telephone cables, etc.) arising from the performance of Consultant's services when the existence of such are not called to Consultants attention or the location not correctly identified in information furnished Consultant.
- **TERMINATION FOR CONVENIENCE:** Upon written notice, Client or Consultant may terminate the performance of any further services included in this Agreement if the terminating party determines termination is in the terminating party's interest. Upon dispatch or receipt of the termination notice, Consultant shall stop work on all services included in this Agreement and deliver any drawings complete at that time to Client and Client shall pay Consultant for all services performed up to the dispatch or receipt of the termination notice. Upon termination for convenience, Consultant and Client shall have no further rights or remedies other than those included herein.

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- **UNFORESEEN OCCURRENCES:** If, during the performance of services hereunder, Consultant encounters any unforeseen hazardous substance, material, element, or constituent or other unforeseen conditions or occurrences which, in Consultants judgment, significantly affects or may affect the services, the risk involved in providing the services, or the recommended scope of services, Consultant will notify Client thereof. Subsequent to that notification, Consultant may:
  (a) if practicable, in Consultants judgment and with approval of Client, complete the original scope of services in accordance with the procedures originally intended in the Proposal;
  (b) Agree with Client to modify the scope of services and the estimate of charges to include the previously unforeseen conditions or occurrences, such revision to be in writing and signed by the parties and incorporated herein; or
  (c) Terminate the services effective on the date of notification, pursuant to the terms of TERMINATION FOR CONVENIENCE.
- **DELAYS:** Should completion of any portion of the services be delayed for causes beyond the reasonable control of or without the fault or negligence of Consultant, the time for performance shall be extended for a period equal to the delay.
- **INSURANCE:** Consultant shall maintain at its own expense the following insurance, subject to normal industry exclusions:
  (1) General Liability insurance with limits of $2,000,000.00 per claim and $4,000,000.00 per annual aggregate.
  (2) Professional Liability insurance with limits of $1,000,000.00 per claim and $2,000,000.00 per annual aggregate.
  Certificates can be issued upon request identifying details and limits of coverage. If the client should require additional insurance from the consultant due to the client's insurance and/or lender requirements, the client shall reimburse the consultant for the additional expenses due to the increase in premium. It is the client's affirmative duty to inform the consultant of a need for increase and to advance the additional premium.
- **INDEMNITY: Client agrees to indemnify, defend, and save harmless Consultant, its agents, employees, and subcontractors from and against any and all losses, liabilities, and costs and expenses of every kind (including cost of defense, investigation, settlement, and reasonable attorney's fees), which Consultant may incur, become responsible for, or pay out as a result of bodily injuries (including death) to any person, damage to any property, or both, to the extent caused by Clients negligence, willful misconduct, error, or omission.**
- **Consultant agrees to indemnify and save harmless Client from and against any and all losses, liabilities, and costs and expenses of every kind (including cost of defense, investigation, settlement, and reasonable attorney's fees) which Client may incur, become responsible for, or pay out as a result of bodily injuries (including death) to any person, damage to any property, or both, to the extent caused by Consultants negligence, willful misconduct, error, or omission.**
- Client and Consultant shall, in the event of liability arising out of their joint negligence or willful misconduct, indemnify, defend, and save harmless each other in proportion to their relative degree of fault.
- **CAPTIONS AND HEADINGS:** The captions and headings throughout this Agreement are for convenience and reference only and the words contained therein shall in no way be held or deemed to define, limit, describe, modify, or add to the interpretation, construction, or meaning of any provision of or scope or intent of this Agreement.
- **SEVERABILITY:** If any provision of this Agreement or application thereof to any person or circumstance shall, to any extent, be invalid, then such provision shall be modified, if possible, to fulfill the intent of the parties as reflected in the original provision and the remainder of this Agreement or the application of such provision to persons or circumstances other than those as to which it is held invalid shall not be affected thereby. Each provision of this Agreement shall be valid and enforced to the fullest extent permitted by law.
- **NO WAIVER:** No waiver by either party of any default by the other party in the performance of any provision of this Agreement shall operate as or be construed as a waiver of any future default, whether like or different in character.
- **CADD FILES AND DOCUMENTS:** In accepting and utilizing any drawings or other data on any form of electronic media generated and provided by the Consultant, the Client covenants and agrees that all such drawings and data are instruments of service of the Consultant, who shall be deemed the author of the drawings and data, and shall retain all common law, statutory law and other rights, including copyrights. The electronic files submitted by the Consultant to the Client are submitted for an acceptance period of 10 days. Any defects the Client discovers during this period will be reported to the Consultant and will be corrected as part of the Consultants Basic Scope of Services. Corrections of defects detected and reported after the acceptance period will be compensated for as Additional Services.

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- The Client further agrees not to use these drawings and data, in whole or in part, for any purpose or project other than the project which is the subject of this Agreement. The Client agrees to waive all claims against the Consultant resulting in any way from any unauthorized changes or reuse of the drawings and data for any other project by anyone other than the Consultant, Nevertheless, the plans and specifications prepared under this Agreement shall become the property of the Client upon completion of the services and payment in full of all moneys due to the Consultant. The Client shall not reuse or make or permit to be made any modifications to the plans and specifications without prior written authorization of the Consultant.
- In addition, the Client agrees, to the fullest extent permitted by law, to indemnify and hold the Consultant harmless from any damage, liability or cost, including reasonable attorney's fees and costs of defense, arising from any reuse or modification of the plans and specifications by the Client or any person or entity which acquires or obtains the plans and specifications from or through the Client without prior written authorization of the Consultant.
- Under no circumstances shall transfer of the drawings and other instruments of service on electronic media for use by the Client be deemed a sale by the Consultant, and the Consultant makes no warranties, either express or implied, or merchantability and fitness for any particular purpose.
- The Consultant makes no warranties, either express or implied, or merchantability and fitness for any particular purpose. In no event shall the Consultant be liable for any loss of profit or damages.
- **LAW TO APPLY;** The validity, interpretation, and performance of this Agreement shall be governed by and construed in accordance with the laws of the State of South Carolina.
- **MEDIATION OR ARBITRATION:** In an effort to resolve any conflicts that arise during the design or construction of the project or following the completion of the project, the Client and the Consultant agree that all disputes between them arising out of or relating to this Agreement shall be submitted to non-binding mediation unless the parties mutually agree otherwise.
- The Client and the Consultant further agree to include a similar mediation provision in all agreements with independent contractors and consultants retained for the project and to require all independent contractors and consultants also to include a similar mediation provision in all agreements with subcontractors, subconsultants, suppliers or fabricators so retained, thereby providing for mediation as the primary method for dispute resolution between the parties to those agreements.
- **THE CLIENT AND CONSULTANT FURTHER AGREE THAT ANY AND ALL DISPUTES, CLAIMS, OR CONTROVERSIES BETWEEN CLIENT AND CONSULTANT NOT RESOLVED AT NON-BINDING MEDIATION DESCRIBED IMMEDIATELY ABOVE ARISING OUT OF THE SERVICE PERFORMED BY CONSULTANT WITHIN THE SCOPE OF, ARISING OUT OF, OR RELATING TO, THIS COTNRACT SHALL BE SETTLED BY BINDING ARBITRATION IN ACCORDANCE OR CONFORMITY WITH THE SOUTH CAROLINA UNIFORM ARBITRATION ACT (SC CODE OF LAWS SECTION 15-48-10, SC CODE OF LAWS 1976 AS AMENDED). THE PARTIES EXPRESSLY WAIVE ALL RIGHTS TO TRIAL BY JURY ON SUCH CLAIMS, EXCEPT WHERE SUCH WAIVER IS EXPRESSLY PROHIBITED BY THE SOUTH CAROLINA UNIFORM ARBITRATION ACT. THE PARTIES AGREE THAT ANY ARBITRATION PURSUANT TO THIS AGREEMENT SHALL TAKE PLACE IN CHARLESTON COUNTY, SOUTH CAROLINA, AND THAT ANY APPEAL, OBJECTION TO ARBITRATION, OR EQUITABLE REMEDY ALLOWED BY THE UNIFORM ARBITRATION ACT SHALL LIKEWISE BE SUBMITTED TO THE COURT OF APPROPRIATE VENUE AND/OR JURISDICTION IN CHARLESTON COUNTY, SOUTH CAROLINA.**
- **THIRD PARTY BENEFICIARIES:** Nothing contained in this Agreement shall create a contractual relationship with or a cause of action in favor of a third party against either the Client or the Consultant. The Consultant's services under this Agreement are being performed solely for the Client's benefit, and no other entity shall have any claim against the Consultant because of this Agreement or the performance or nonperformance of services hereunder. The Client agrees to include a provision in all contracts with contractors and other entities involved in this project to carry out the intent of this paragraph.
- **ENTIRE AGREEMENT:** This Agreement represents the entire understanding and agreement between the parties hereto relating to the Services and supersedes any and all prior negotiations, discussions, and Agreements, whether written or oral, between the parties regarding same.
- TO THE EXTENT that any additional or different provisions conflict with the provisions of this Agreement, the provisions of this Agreement shall govern. No amendment or modification to this Agreement or any waiver of any provisions hereof shall be effective unless in writing and signed by both parties.

CONSULTANT HEREBY ADVISES CLIENT THAT CONSULTANTS PERFORMANCE OF THIS AGREEMENT IS EXPRESSLY CONDITIONED UPON CLIENTS ASSENT TO THE TERMS AND CONDITIONS DETAILED HEREIN.

P: 843.991.7239 • **F:** 843.628.3532 • **E:** matt@clineeng.com • PO Box 21204, Charleston, SC 29413

04/01/2026	PURCHASES BETWEEN $10K AND $25K AND EMERGENCY	

PO/REQ NUMBER	DESCRIPTION	AMOUNT
DEPT GEN GOVT		
VENDOR CODE: 900790 BIHL ENGINEERING, LLC		
26-3294	TRAFFIC ENGINEERING SERVICES HOURLY RATE PLUS EXPENSES	10,000.00
VENDOR CODE: 900892 FISHER RECYCLING		
26-3237	GLASS RECYCLING 10/15/24 - 10/15/25 (41ST AVE FS2 & HARRIS TEETER P-LOT)	10,000.00
VENDOR CODE: 901347 CHARLESTON COUNTY BOARD OF ELECTION		
APPROVAL LEVEL:		
26-3218	MUNI ELECTION 11/4/25 AND RUNOFF 11/18/25 2 LOCATIONS	22,992.64
DEPT POLICE		
VENDOR CODE: 900991 CHARLESTON COUNTY CONSOLIDATED 911		
APPROVAL LEVEL:		
26-3249	ASE ANNUAL SUPPORT & MAINTENANCE - INTERAGENCY NETWORK FEES FOR DISPATCH SERVICES	12,186.03
DEPT PW		
VENDOR CODE: 901477 EAST COAST HYDRAULICS LLC		
APPROVAL LEVEL:		
26-3291	PW 26 ENTIRE HYDRAULIC SYSTEM EMERGENCY REPAIR DUE TO FAILURE/INOPERABLE	26,561.10
VENDOR CODE: 04718 W. W. WILLIAMS COMPANY, LLC		
APPROVAL LEVEL:		
26-3282	EMERGENCY REPAIR NEW TRANSMISSION FOR PW	21,253.32
VENDOR CODE: 05506 MORELLI HEATING & AIR CONDITIONING		
APPROVAL LEVEL:		

26-3253	ANNUAL MAINTENANCE CONTRACT PSB - URGENT PO/INVOICE WAS DUE 02/02/26	10,275.00

VENDOR CODE: 00208 JONES FORD, INC.
APPROVAL LEVEL:

26-3259	EMERGENCY REPAIR 2017 FORD F350 ELECTRICAL AND ENGINE HEAD REPLACEMENT	10,237.60

VENDOR CODE: 03758 BEACH CONSTRUCTION CO., INC.
APPROVAL LEVEL:

26-3263	FINISH WORK/PIO OFFICE - INSTALL WINDOW/SIDING/DRYWALL/PAINT/ELECTRICAL	9,131.30
26-3286	EMERGENCY STRUCTURAL REPAIR TERMITE/WATER DAMAGTO FIRST FLOOR EXTERIOR FACADE, LAI	14,780.35
26-3287	EMERGENCY STRUCTURAL REPAIR TO SECOND FLOOR DUE TO TERMITE AND WATER DAMAGE	14,850.00
TOTAL APPROVAL LEVEL:		38,761.65

VENDOR CODE: 05941 GERALD J BENOIT, ISA
APPROVAL LEVEL:

26-3244	CARMEN BUNCH PARK-PRUNE,CROWN,CLEAN ALL DEBRIS	9,965.00

DEPT REC

VENDOR CODE: 900969 NET ZERO-USA OF MT PLEASANT
APPROVAL LEVEL:

26-3274	LIGHTING LOBBY & HALLWAY - RECREATION	10,681.57

VENDOR CODE: 900969 NET ZERO-USA OF MT PLEASANT
APPROVAL LEVEL:

26-3276	LOBBY & HALLWAY LIGHTS - UPGRADE	11,523.83

ASPHALT CONCEPTS
PO Box 2503
Mt. Pleasant, SC 29465

February 12, 2026

City Of Isle Of Palms
Attn: Robert Asero
Via Email

Re: Traffic Patterns XD Crosswalks at 43rd and 46th Avenue

Robert, per our discussions please find the pricing breakout to install (2) Traffic Patterns XD crosswalks at areas chosen by you.

The following is confirmation of pricing for installation of Traffic Patterns XD Crosswalks and 12" white thermoplastic transverse lines. We will match the color (Brick Red Color) and brick pattern of the existing crosswalks on Palm Blvd.

Traffic Patterns XD and accompanying white thermo = $20.00 per square foot
Traffic control to be handled by IOP Staff

43rd avenue = 278 square feet
46th avenue= 478 square feet
Total= 756 square feet @ $20.00 per = $15,120

In addition to the above, the following is confirmation for refurbishing of existing thermoplastic at 41st as requested.

(3) 24" wide thermoplastic Stop Bars to match existing
(2) Right turn thermoplastic turn arrows

Lump sum price for thermo work at 41st Ave= $2,700.00

Grand total = $17,820.00

Please let us know if you have any questions and we look forward to working with you.

Sincerely,

Bryan Gawrych
Asphalt Concepts
843-303-0120 (cell)

Change Order

Geosyntec Consultants, Inc.

ATM Project: ***23-4011***

Effective Date: ***April 3, 2026***

Net Fee Change: ***$10,000***

This Change Order is appended to the Agreement for Marina Dredging Design and Permitting Services dated July 13, 2023, by and between ***the City of Isle of Palms*** (hereinafter called "CITY"), and ***Geosyntec Consultants, Inc.***

The Change Order involves modification of the original agreement to provide additional effort under *Task 5: Regulatory Permit Application Coordination*. Specific items include but may not be limited to:

- Additional evaluations, correspondence and meeting coordination, and responses to requests related to dredging activities and selection / use of the DMPF
- Preparing supporting materials and applications for USACE and Client
- Limited coordination with neighboring parties and their consultant.

In accordance with the previous authorization, this effort will be billed on a time and materials basis, not to exceed $10,000 without prior written authorization. Should further effort be anticipated beyond this allowance, we will notify the Client in advance.

Aside from this change of scope and fee, all other terms and conditions of our contractual agreement shall remain the same.

IN WITNESS WHEREOF, the parties hereto have caused this Change Order to the Agreement to be executed on their behalf by their respective representatives, each such representative having been first duly authorized so to act, as of the date and year first herein above written.

CITY OF ISLE OF PALMS:

By _____

_____
(Type Name and Title)

Date: _____

GEOSYNTEC CONSULTANTS, INC.:

By _____

Title: _____

Date: _____

Douglas Kerr

From: Philip Slagle <PSlagle@appliedtm.com>
Sent: Friday, April 3, 2026 3:30 PM
To: Sean Kuester
Cc: Douglas Kerr
Subject: RE: Geosyntec Roadshow 4/22-4/23

Sean,

Apologies, I did miss that smartsheet notice but I see it now.

Since the decision, I have been reaching out to the Corps (Jacob and Hannah) to align on this information and expectation. I have yet to hear back, so we will need more time to receive and communicate more detail.

The only additional milestone/decision point I foresee at the moment is whether the City wishes to obtain a more recent bathymetric survey

- Last survey was dated 2022.
- The permit allows for ~20,000 cubic yards
- It's possible that priorities have changed since 2022. Specifically,
    - the original plan included dredging inside of the Intracoastal dock anticipating new jet dock slips (now superseded?),
    - there may be more accretion in the interior marina that is more important to address
    - could be necessary to prioritize dredging areas, subject to regulators.
- rough cost estimate would be ~$5,000 for GEL or McKim & Creed.

Having a new survey would help minimize future surprises ahead of contracting and agency discussions. Let me know your thoughts or any questions. I do recall an earlier subcommittee comment whether we could dredge more under the grant, so finding more material to dredge at the marina would be an application.

Kind regards,

Philip Slagle, PE (SC)
Senior Engineer
Geosyntec Consultants, Inc.

From: Sean Kuester <SKuester@isleofpalms.gov>
Sent: Friday, April 3, 2026 2:42 PM
To: Philip Slagle <PSlagle@appliedtm.com>
Cc: Douglas Kerr <dkerr@isleofpalms.gov>
Subject: RE: Geosyntec Roadshow 4/22-4/23

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe. If you have any suspicion, please confirm with the sender verbally that this email is authentic. If you suspect fraud, click "Phish Alert Report."

Phillip,

I sent you this note in Smartsheet a few days ago. Are you getting these in smarthseet? Thanks,

Message:

“Phillip - At the recent City Council Meeting (24MAR26) council decided to "go it alone" and conduct the marina dredging w/o collaboration with the morgan creek association. The council would benefit from an expansion on your previous work (the dependencies chart) with the next iteration being something akin to a plan of action and milestones, recognizing that we are in early days.

Please provide a POAM that depicts this project timeline and critical factors at the macro level. Council already has a good read and feel for the budget. They now need to start a read for the timeline, impacts, etc. We'd like to present this at the committee meetings on 6 APR and are requesting this from you by 1 APR.

Please call if you have questions.”

Respectfully,

Sean H. Kuester
Deputy City Administrator
City of Isle of Palms
Isle of Palms, SC 29451
P.O. Box 508
843-990-7072 (Desk)
843-433-0989 (Cell)

From: Philip Slagle <PSlagle@appliedtm.com>
Sent: Monday, March 23, 2026 4:44 PM
To: Douglas Kerr <dkerr@isleofpalms.gov>
Cc: Sean Kuester <SKuester@isleofpalms.gov>
Subject: Geosyntec Roadshow 4/22-4/23

Hi Douglas,

One more from me.

A month from now, we will have several water resources and environmental services staff gathering to give “roadshow” presentations to Lowcountry municipalities, showcasing Geosyntec’s broader range of services. We would greatly appreciate the opportunity to drop by City Hall and include IOP in the roadshow!

If you are available and interested, could one afternoon on 4/22 or 4/23 work? Thank you!

Kind regards,

Philip Slagle, PE (SC)

Capital Projects Update - April 10, 2026

Project	Funding Source	Status
Drainage		
Waterway Boulevard Multi-Use Path Elevation Project	$5.8M construction (phase 1&1A on golf course- $1.4M; phase 2 on Waterway $2.9M; phase 3 on private property $1.5M) + $512k engineering. City awarded $980K Grant from FEMA Hazard Mitigation Grant+$1.25M state budget allocation for construction.	The Bastion Group is on site and work started between 22nd and 23rd Avenue. The contractor has indicated that they do not anticipate fully closing the roadway, only intermittent lane restrictions. The schedule may have been impacted by an additional SCDOT encroachment permit that has being required for water and sewer work. An updated schedule has been requested from the contractor. The original schedule showed work complete in early July.
Phase 4 Drainage- Palm Boulevard b/w 38th and 41st Avenue	Estimated $5M (excluding soft costs). Capital Projects Fund and FY25+$1M State budget allocation	This project has been delayed to allow for grant funding to be requested.
IOP Marina		
IOP Marina Public Dock & Greenspace	$500,000 draft of FY27 Capital projects	Lease amendments have been drafted by the City Attorney. A proposal from an engineer has been provided to progress the plans from conceptual to permit and construction documents. Council needs to provide guidance on whether the city of the tenants will handle the construction of reconfiguring the parking lot.

Project	Funding Source	Status
Marina Dredging - Design and Permitting	$1.5M FY23 State Budget Allocation	All permits are in hand. Next steps are to secure permission from the USACE to use the material placement area under the Connector. Once this permission is granted, next steps will include soliciting bids from dredging contractors.
Beach Maintenance & Access Improvements		
Beach Maintenance & Restoration	Beach Preservation Fund $510k Breach Inlet emergency sandbags	On the south end, the USACE work has completed with the exception of cleaning up the not beach compatible sand and packing up the area. Clean up has been contract for, but tides have not allowed for this work to begin. Clean up is expected to begin the week of April 14th.

Project	Funding Source	Status
		Favorable bids have been provided. Next steps include securing easements from all abutting property owners and entering into an escrow agreement with WDCA. All information is expected to be provided to Council at the April 28th meeting for the award of a contract.
Buildings & Facilities		
Undergrounding Power Lines	$75K Muni ATAX (50/50 split w/ Dominion Energy)	Public Facilities Committee met with Dominion Energy 2/11/2025 to discuss the feasibility to fund an undergrounding master plan with NSSF.
SCDOT Palm Boulevard Bike, Pedestrian and Parking Enhancements	SCDOT Funded concept development. No funding identified/allocated for construction.	Concepts discussed w Public Safety Committee and City Council. Next steps include seeking public comment on the concepts developed.

STATE OF SOUTH CAROLINA	)	AGREEMENT RELATED TO BEACH
	)	RESTORATION ACTIVITIES FOR
COUNTY OF CHARLESTON	)	IOP NORTH END OF ISLAND

This AGREEMENT ("Agreement") is made and entered into this ____ day of May 2026 by and between the City of Isle of Palms, S.C., a South Carolina municipal corporation (the "City") and the Wild Dunes Community Association, Inc. (the "Association"), a South Carolina nonprofit corporation, collectively referred to as "the Parties."

WHEREAS, the City completed large-scale beach renourishment projects in 2008 and 2018 as well as subsequent erosion mitigation activities to address the severe beach erosion caused primarily by the natural processes of major storms (Matthew (2016) and Irma (2017)), and a shoal attachment (2025) at the northeastern end of the Isle of Palms (the "Island") – in each case with significant funds provided by the Association and its constituents; and

WHEREAS, despite these efforts, severe erosion has continued in certain localized hotspot erosional areas due to the ongoing natural processes and dynamic inlet conditions on the north and south ends of the Island; and

WHEREAS, the added impacts of severe beach erosion from Hurricanes Dorian in 2019, Hanna in 2020, and Erin in 2025, and sea level rise have resulted in public and private emergencies which affect the health and safety of the public and private property owners in the affected areas, as well as access for the public to the eroded beach areas; and

WHEREAS, it has been determined and agreed to by all parties that the best course of action presently available to address these emergencies is an offshore dredging project to pump beach-compatible sand from the floor of the Atlantic Ocean to the eroded beach areas (the "Restoration Project"); and

WHEREAS, the Association and its members collectively have valuable real property interests that are or are expected to be subjected to imminent peril as a result of the erosion caused by the process of the shoal attachment on the northern end of the Island, and the impacts of recent hurricanes;

WHEREAS, the Association desires that the City undertake the Restoration Project and is willing to assist the City in the performance of the Project, is willing to actively assist with obtaining temporary easements for the City and its contractors if necessary for the Project, and is willing to provide financial support for the Restoration Project; and

WHEREAS, the City derives a public benefit from the private property and public beaches in the affected areas through the generation of real property taxes, accommodation and hospitality fees, the public's use and enjoyment of the beaches, and the preservation of the City's and the State of South Carolina's tourism industry; and

WHEREAS, the City desires to protect the health and safety of the public by trying to prevent infrastructure, sewer, and construction debris from being swept into the waters surrounding the City; and

WHEREAS, two conditions to the issuance of any state or federal permitting for the Restoration Project are that all sandbags, previously placed in the affected areas must be removed by the person or entity who placed them, prior to the project's start, and all non-beach-compatible sand contained in any such bags must be removed from the beach and disposed of in a proper manner; and

WHEREAS, the City has funded and coordinated the work necessary for the issuance of the appropriate state and federal agency permits (the "Permits") to conduct the Restoration Project, and issuance of the Permits should occur soon.

NOW THEREFORE, in consideration of the premises and the mutual covenants and promises of the Parties hereto set forth in this Agreement, the Parties agree as follows:

1. CITY'S WORK.

   A. For purposes of this Agreement, the "City's Work" is defined as all activities allowed or required by the Permits for the Restoration Project within the vicinity of the beach within Reaches One and Two as depicted in Coastal Science Engineering ("the Engineer") plans dated February 18 2026 (the "Plans") and attached herein as Exhibit 1, except as otherwise stated in this Agreement, including, but not limited to, off-shore dredging activities, consultants, construction administration, all monitoring required by the Permits, all sand tilling required by the Permits, depositing dredged sand, and sea turtle protection and monitoring activities required by the Permits.

   B. For purposes of this Agreement, the City's Work does not include any work outside of Reaches One and Two. The City is working separately on Reach Three, but that work is excluded from this Agreement and no funds from the Association will be used for any work associated with Reach Three. (See sheet six of the Plans.)

   C. For purposes of this Agreement, the City's Work includes the removal of sandbags placed by the City and some of the Association's members. This removal must happen as a condition of prior Emergency Orders issued to the City and because this condition predates this agreement, no funds from the Association will be used for the removal of sandbags**.**

   D. The City's Work does not include any inspections, engineering, repairs, or other costs regarding the condition, safety, or structural integrity of any building, either before, during, or after completion of the City's Work.

   E. The City's Work does not include the removal or disposal of any building debris, including, but not limited to, concrete, wood, glass, sheetrock, or pipes, which is located on or near the active beach.

2. ESTIMATED COSTS FOR THE CITY'S WORK.

A. The cost for the City's Work under this Agreement is estimated by the City to be up to Fifteen Million Two Hundred Twenty-four Thousand Eight Hundred Sixty-Five dollars and no/100 ($15,224,865.00) Dollars. The City's Work costs include but are not limited to all fees and costs incurred by City associated with: any additional permitting; dredging; sand placement; engineering; consultants; legal; sand tilling required by the Permits; sea turtle protection and monitoring activities required by the Permits; and all other fees and costs incurred by the City in order to comply with the Permits and complete the City's Work.

B. The City's contribution may be reduced by contributions toward the costs of the City's Work made by any other state, federal or local political subdivision. Such outside contributions would not reduce the Association's Contribution.

C. The City shall not perform or complete the City's Work under the Permits unless and until the balance of the costs for the City's Work has been funded by the City's Contribution, the Association's Contribution, and state / federal sources.

D. The City agrees to maintain separate accounting records for the City's Work. All records of the City's Work shall be available for inspection by the Association at all reasonable times.

3. COST SHARING.

A. Basis. The basis for the cost sharing between the City and the Association is the percentage of funds generated on the Island from Accommodations Taxes which in part, funds the City's Beach Preservation Fund. This percentage was determined by using the reported gross income for short term rental licenses and business licenses for the 2025 license year, not actual Accommodations Taxes collected. The Parties agree that this percentage in 2025 was 47% from members of the Association and 53% from all other properties outside of the association and the schedule of reported revenues is attached to this Agreement as Exhibit 2.

B. Sharing Percentages. In recognition of these contributions, the City and the Association agree that they will share the costs of the City's Work on a 47% by the City - 53% by the Association as provided in the attached Exhibit 3.

C. Additional Costs. Additional project costs will be split based on a pro rata share of placed sand as provided in 3B.

D. City Exclusive Costs. The City will fund 100% of all project costs in Reach 3, located at the southern end of the Island, which is excluded from this Agreement, based on its

share of the total volume of sand placed across all Reaches. An example of this calculation is provided herein as Exhibit 3.

E. Change Orders. The City will not execute change orders for the construction project that change the cost or amount of sand placement without prior written approval from the Association.

4. ESCROW DEPOSIT TOWARD COSTS OF THE RESTORATION PROJECT.

A. Association's Contribution. The Association agrees to deposit the full amount of the Association's Contribution in escrow with the City no later than 30 days from the date of receiving bids. TIME IS OF THE ESSENCE. This amount shall be placed in an interest-bearing bank account, and all accrued interest shall be credited to the Association's Contribution.

B. Replenishment of Escrow Account. If at any time both parties agree to expand the scope or scale of the Restoration Project and the amounts dictated by this agreement are insufficient, the City shall provide a written amendment to this Agreement. The Association agrees to replenish the escrow account with enough money to restore the deficit within thirty (30) days from the date of City's written amendment (the "Replenishment Deposit"). TIME IS OF THE ESSENCE.

C. Refund upon failure to make Initial Deposit or Replenishment Deposit. If the Association fails to make the initial escrow deposit of the Association's Contribution as set forth in paragraph (A) of this Section or any subsequent Replenishment Deposits as set forth in paragraph (B) of this Section, then the City has the right to terminate the City's Work without further notice and withdraw its application for the Permits or, if issued, surrender or transfer the Permits. In such case, the balance of the escrow deposit, if any, will be refunded to the Association ninety (90) days after all fees and costs already incurred in connection with the City's effort to execute the City's Work pursuant to this Agreement have been satisfied.

5. REFUND OF REMAINING BALANCE UPON COMPLETION OF RESTORATION PROJECT. Substantial Completion shall occur upon the Engineer's written confirmation that all beach fill quantities included in the Base Bid and any awarded Alternates have been placed in accordance with the Contract Documents. Final Completion shall occur upon completion of all remaining Work, including final grading, demobilization, close-out documentation, and the City's formal acceptance of the Work following Engineer's recommendation for final payment for the project. No later than ninety (90) days after Final Completion, the City will refund any remaining balance of the Association's Contribution after paying the costs of the City's Work.

6. TIME PERIOD FOR COMPLETION OF RESTORATION PROJECT. The time period for completion of the Restoration Project shall be set forth in the Permits or any extensions or amendments thereto. If extensions for the Permits are needed, the City will use commercially reasonable efforts to obtain such extensions. If the City is unable, for any

reason whatsoever, to perform or complete the Restoration Project by the expiration date of the Permits or any extensions or amendments thereto, the balance of the Association's Contribution remaining in escrow, if any, will be refunded to the Association ninety (90) days after all fees and costs incurred in connection with the City's effort to execute the City's Work prior to such expiration date have been satisfied, unless otherwise requested in writing by the Association.

7. CONSTRUCTION AND RESTORATION EASEMENTS. The Association agrees to work cooperatively with the City to secure temporary easements from the owners adjacent to and abutting the City's Work area prior to the commencement of the Restoration Project.

8. ADMINISTRATION OF THE CITY'S WORK. The City shall have sole authority and control over the City's Work under the Permits. The City, in consultation with its advisers, will negotiate and enter into all contracts which will delineate the exact scope and detail of the City's Work under the Permits.

9. PERMIT APPLICATIONS.

   A. Permits. Necessary Permits have been applied for and are nearing issuance prior to the execution of this Agreement.

   B. Additional Permits. Additional Permits are not anticipated and not addressed herein.

10. ACKNOWLEDGEMENT OF RISKS; RELEASE AND INDEMNIFICATION OF THE CITY.

    A. The Association understands and agrees that, due to the nature of the dynamics of storms, winds, currents and tides of the Atlantic Ocean, and the current severity of the erosion, there is no promise or guarantee from the City or any other person that the City's Work under the Permits will be successful in alleviating or eliminating erosion; continued, severe erosion may continue to occur because of natural causes during and after the administration of the Restoration Project per the Permits; a substantial portion or all of the sand placed on the beaches as part of the Restoration Project could be washed away by a major storm event or tide; and that the City's Work under the Permits and/or Additional Permits may be delayed, postponed or canceled because of permitting requirements, insufficient funding, acts of God, labor shortages, labor strikes, material shortages, or other factors beyond the reasonable control of City.

    B. The Association understands and agrees that any risk to the structural integrity of any building caused by the removal of erosion control measures, including, but not limited to, wave dissipation devices and sandbags, shall be borne by the owner of the affected building. The Association hereby releases the City and its officials, agents, employees, inspectors or advisers from any and all claims against City for property damage caused by the removal of such erosion control measures.

C. The Association hereby releases the City and its officials, agents, employees, inspectors or advisers from any and all claims against City for property damage caused by erosion or the failure of the City's Work under the Permits to alleviate, eliminate or delay the erosion of Association's property. This release does not extend to any claims against the dredging contractor(s), the contractor(s) performing Erosion Mitigation Activities, or the engineer engaged by City in performance of the City's Work under the Permits.

D. The Association, the City, the City's contractor and the City's engineer each will maintain liability insurance for its actions and omissions in an amount equal to the amount stated in the bid documents; i.e., a minimum of $___ million single; $____ million aggregate.

E. The Association hereby agrees to hold harmless and indemnify the City, its officials, agents, employees, inspectors or advisers against any loss or damage, including reasonable attorney's fees and expenses, incurred as a result of any claims against the City or its officials, agents, employees, inspectors or advisors for personal injury or property damages in connection with the City's Work under the Permits except to the extent that such loss is caused by any negligent or reckless act of the City or its officials, agents, employees, inspectors or advisers. This indemnification does not extend to any claims against the dredging contractor(s), the contractor(s) performing Erosion Mitigation Activities, or the engineer engaged by City in performance of City's Work.

11. NOTICES. All notices, consents, approvals and requests required by any provision of this Agreement shall be in writing and shall be deemed to be properly given and received when personally delivered to the representatives of each party or when deposited in the United States mail, registered or certified, with return receipt requested, postage prepaid. All notices to the City of Isle of Palms shall be addressed to Mr. Douglas Kerr, City Administrator, 1207 Palm Blvd., Isle of Palms, SC 29451. Notices to any other party to this Agreement shall be mailed to the address on record with Charleston County or at such other address as the party may hereafter designate in writing to the City.

12. MISCELLANEOUS PROVISIONS.

A. Binding Agreement. The parties hereto respectively bind themselves and their successors and assigns with respect to all covenants, agreements and obligations contained in this Agreement. Any party may assign its rights under this Agreement upon written notice to all other parties of such assignment.

B. Governing Law and Venue. This Agreement shall be governed by and construed in accordance with the laws of the State of South Carolina, without regard to its choice of law principles. Any action arising under this Agreement shall be brought exclusively in the state courts located in Charleston County, South Carolina, and the Parties consent to the jurisdiction of such courts.

C. Enforcement and Remedies. Subject to the Dispute Resolution section of this Agreement, if any party breaches this Agreement, the non-breaching party may pursue

any and all remedies available at law or in equity, including specific performance and injunctive relief, and all such remedies shall be cumulative. In the event of any proceedings relating to or arising from this Agreement, the prevailing party shall be entitled to recover all of their expenses from the non-prevailing party, including, but not limited to attorneys' fees, costs, and expenses.

D. Dispute Resolution. Except for claims seeking temporary, preliminary, or permanent injunctive or other equitable relief to prevent irreparable harm, the Parties shall participate in non-binding mediation as a condition precedent to filing any lawsuit or initiating any other formal legal proceeding arising out of or relating to this Agreement, its interpretation, performance, breach, or termination. The mediation shall be conducted in person in Charleston County, South Carolina, unless the Parties mutually agree in writing to conduct the mediation by videoconference or at another location. A Party seeking mediation shall provide written notice to the other Party of their desire to mediate the dispute. If the Parties are unable to agree upon a mediator within fifteen (15) days after the notice, the City and Association shall each propose a mediator, and the two proposed mediators shall select a mediator for the Parties. The mediation shall occur within sixty (60) days after delivery of the notice, subject to the mediator's availability and any mutually agreeable and written extension between the Parties. The Parties shall share the mediator's fees and administrative costs equally, unless they agree otherwise in writing. Each Party shall bear its own attorneys' fees and costs incurred in connection with the mediation. Notwithstanding the foregoing, the Parties may mutually agree in writing to forego pre-suit mediation.

E. No Joint Venture. This Agreement is not to be construed as creating, nor does it create, a joint venture or partnership between the parties for any purpose, or authorizing any party to act as agent for another party.

F. Entire Agreement. This Agreement constitutes the entire agreement between the parties hereto. Any amendments hereto shall be in writing and signed by all parties hereto.

G. Multiple Counterparts. This Agreement may be executed in any number of counterparts with the same effect as if all the signing parties had signed the same document. All counterparts shall be construed together and constitute the same instrument.

IN WITNESS WHEREOF, the parties hereto have hereunto set their hands and seals, by and through the undersigned agents, as of the date stated above.

WITNESS:

_____ The City of Isle of Palms, SC

_____ By: _____

Title: _____

_____

_____ Wild Dunes Community Association, Inc.

_____

By: _____

Title: _____

EXHIBIT 1
(ATTACH ENGINEER'S PLANS DATED FEBRUARY ___, 2026)

EXHIBIT 2

(ATTACH 2025 LICENSE YEAR DATA)

City of Isle of Palms

Analysis of Beach Preservation Fee Fund Contribution Outside of Wild Dunes and Inside of Wild Dunes

2025 County Data

Category	Outside of Wild Dunes		Wild Dunes		Total Number of Licenses and Gross Revenue	
	Number of Licenses	Gross Revenue	Number of Licenses	Gross Revenue		
Grand Total	817	95,523,764	906	84,246,540	1,723	179,770,304
Total Percentage	47%	53%	53%	47%	100%	100%
Approx 1% of Gross Revenue		955,238		842,465		1,797,703

Notes:

Total gross revenue was derived from Short-Term Rental (STR) licenses as reported in the STR license applications, and from hotels as indicated in the business license applications.

79 short-term rentals report no or zero gross income.

In 2024, the 119 commercial condominiums located outside of Wild Dunes were collectively licensed as two hotels under business licenses.

In 2025, an additional 38 lockout units were identified within Wild Dunes.

EXHIBIT 3

(ATTACH EXAMPLE OF PROJECT COST CALCULATION)

Isle of Palms Beach Renourishment Project 2026
Cost Estimates

Total Cost Allocation Summary

Project Area	Plan	Allocated Cost		% of Total	Funding Responsibility
North /Wild Dunes	Reach 1 and Reach 2	$15,224,865		68%	Shared (WDCA + City)
South/Breach Inlet	Reach 3	$7,164,643		32%	City-funded (100%)

Project Variables	Inputs	Inputs	Total Cost	Source/Notes
Estimated Sand Cost Per Cubic Yard (CY)	$8.00	7.52		Per Marinex Bid
North/WD Sand Volume (CY) Base Bid	1,200,000		$9,600,000	Per Marinex Bid
North/WD Sand Volume (CY) Alt Bid	500,000		$3,760,000	Per Marinex Bid
South/Breach Inlet Sand Volume (CY) Base Bid	400,000		$3,200,000	Per Marinex Bid
South/Breach Inlet Sand Volume (CY) Alt Bid	400,000		$3,008,000	Per Marinex Bid
Dredging Mobilization Cost - Allocated Per CY	$1,900,000		$1,900,000	Per Marinex Bid
Tilling			$2,000	Per Marinex Bid
Sub Total - Cost/CY - Sand & Mobilization Cost			**$8.59**	
Consultant (CSE) Project Cost	$669,508		$669,508	Per Approved NTE T&M Agreement - 10/28/25
Professional Service, Construction/Engineering Project Cost	$100,000		$100,000	Placeholder
Other/Misc.	$150,000		$150,000	Placeholder
Estimated Total Cost - North /South			$22,389,508	
Estimated Total Cost/CY Sand, Mobilization & Soft Cost			**$8.96**	

Reach 3	Total Sand Volume (CY)	Total Cost Per CY (incl. soft cost)	Total Segment Cost
South/Breach Inlet	**800,000**	**$8.96**	**$ 7,164,643**

Note: The City of Isle of Palms is responsible for 100% of the South/Breach Inlet project cost.

From: Debra Hamilton
To: Douglas Kerr; Sean Kuester
Subject: Fw: CARTA Beach Reach Shuttle Agreement
Date: Wednesday, April 8, 2026 8:30:57 AM
Attachments: image001.png
image002.png
image003.png
image004.png
image005.png
image006.png
image007.png
image008.png
image010.png
IOP Memo 2026-Beach Reach Update.pdf
Outlook-A blue cir.png
Outlook-A logo of .png

Hi

Per Tammy from the Town of Mt. P email below, when CARTA presents their annual budget it represents the agreement. See the attached agreement for this year.

Debra

Please note that my email address is changing from dhamilton@iop.net to dhamilton@isleofpalms.gov. Please update your records and use the new address going forward.

Thank you!

Debra A. Hamilton
Finance Director
City of Isle of Palms
1207 Palms Blvd.
Isle of Palms, SC 29451
Office: (843) 886-6428

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

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

From: Tammy Harness <THarness@tompsc.com>
Sent: Wednesday, April 8, 2026 7:19 AM
To: Debra Hamilton <dhamilton@isleofpalms.gov>
Subject: FW: CARTA Beach Reach Shuttle Agreement

Hi Debra,
Per the below email from CARTA, there is no agreement in place for the beach shuttle. I know they present their budget every year and the Town approves it, so that is where the "approval" is for the beach shuttle. We then build the approved cost from their budget into our budget for the beach shuttle.
Hope this helps!
Tammy

Tammy Harness
Chief Financial Officer
100 Ann Edwards Lane
Mount Pleasant, SC 29464
Office (843)884-8517 **ext.** 2001

From: Andrea Kozloski <andreak@bcdcog.com>
Sent: Tuesday, April 7, 2026 4:50 PM
To: James Aton <JAton@tompsc.com>
Cc: Brad Morrison <BMorrison@tompsc.com>; Tammy Harness <THarness@tompsc.com>
Subject: CARTA Beach Reach Shuttle Agreement

This message originated outside our organization. Use caution when clicking links or opening attachments.

Good afternoon – There is not an agreement in place that includes CARTA. The CARTA Board and Town of Mt. Pleasant Council as well as Isle of Palms Council individually votes every year to continue funding the service. This year, a suggestion was made to include Friday service. The CARTA Board will be reviewing the attached proposal at their meeting on the 15th. It would be very helpful to know if the Town of Mt. Pleasant would like to run service on Friday so we know which option to present to the CARTA Board. I haven't heard from IOP yet to hear what their Council has decided but I will keep you posted when I find out.

I hope that helps but if you need anything else, please feel free to let me know!

ANDREA KOZLOSKI
Deputy Director of Operations and Support
Berkeley-Charleston-Dorchester Council of Governments

5790 Casper Padgett Way | N. Charleston, SC 29406
T: 843.529.2125 | **F:** 843.529.0305 | **TTY:** 711
andreak@bcdcog.com | bcdcog.com

An equal opportunity employer/program
Auxiliary aids and services are available upon request to individuals with disabilities

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From: Ron Mitchum <ronm@bcdcog.com>
Sent: Tuesday, April 7, 2026 4:30 PM
To: Andrea Kozloski <andreak@bcdcog.com>
Subject: Fw: CARTA Beach Reach Shuttle Agreement

From: James Aton <JAton@tompsc.com>
Sent: Tuesday, April 7, 2026 4:18:16 PM
To: Ron Mitchum <ronm@bcdcog.com>
Cc: Brad Morrison <BMorrison@tompsc.com>; Tammy Harness <THarness@tompsc.com>
Subject: CARTA Beach Reach Shuttle Agreement

Mr. Mitchum,

We are working through our transportation budget and our CFO is requesting the agreement document for the beach reach shuttle. I assume one exists but if not, that would be helpful information to know as well. Additionally, if you have a breakdown of the proposed service fee changes, routes, etc. for the Friday service that you could share this will all be helpful for our Budget Committee next Tuesday. Thank you.

James Aton, PE, PTOE, RSP1
Deputy Director
100 Ann Edwards Lane

Mount Pleasant, SC 29464
Office (843) 856-3080 **ext.** 4002

Charleston Area Regional Transportation Authority

MEMORANDUM

DATE: APRIL 6, 2026

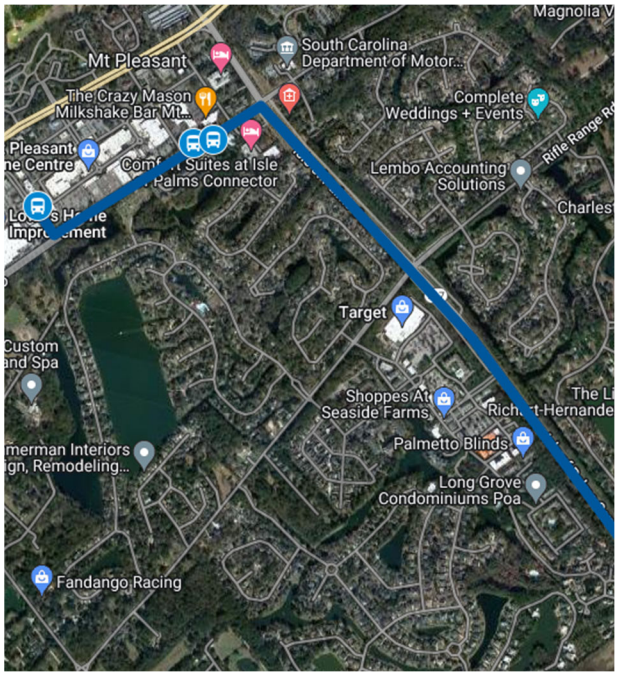
TO: RONALD E. MITCHUM, EXECUTIVE DIRECTOR

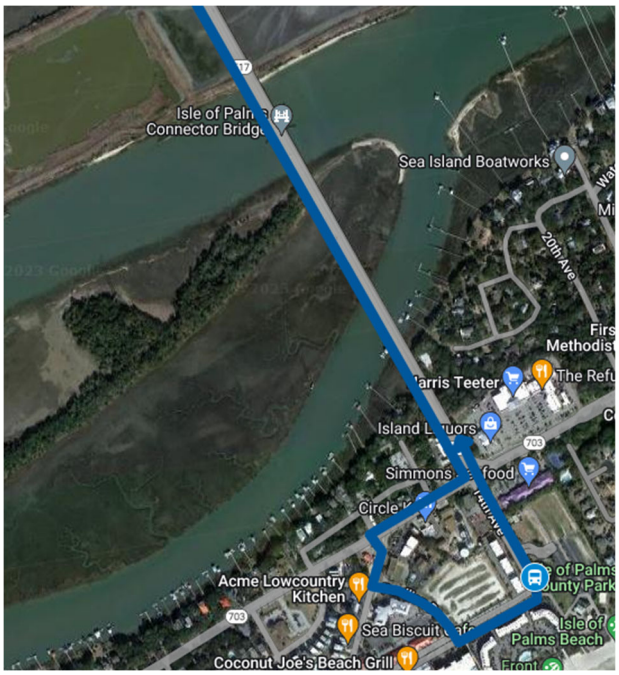
FROM: MEGAN ROSS, TRANSIT PLANNER

SUBJECT: ISLE OF PALMS BEACH SHUTTLE

CARTA implemented a seasonal weekend shuttle between the Town of Mt. Pleasant and the City of Isle of Palms, in response to a public request for service to the beach. Along with weekend service, the route also ran on summer holidays, including Memorial Day, Fourth of July, and Labor Day. In preparation for the new service, marketing ventured on many different forums to promote transportation to a local beach. A press conference, ride-a-longs, and social media advertisements were just some of the ways used to encourage locals and tourists to visit IOP.

The route started at bus stop #715 Town Centre/ Market Center Blvd. and ended at Ocean Blvd at 14th Ave. The unit also stopped at Hungry Neck Blvd/Theater Dr. (stop number 729 and 714) to allow additional transfer locations with Rt. 40 and Rt. 42. Service runs hourly with the first trip departing at 9:15 AM on Saturday and 9:40 AM on Sunday from the Town Centre stop. The last trip would leave at 5:15 PM on Saturday and 5:40 PM on Sunday. The last return trip would have customers arriving back at the Town Centre by 6:00 PM on Saturday and 6:25 PM on Sunday.





Ridership

Over the five seasons in operation, ridership varied week to week seemingly increasing on the holiday weekends. Below is a summary of the ridership for the last 5 seasons by month along with the percentage of change by month.

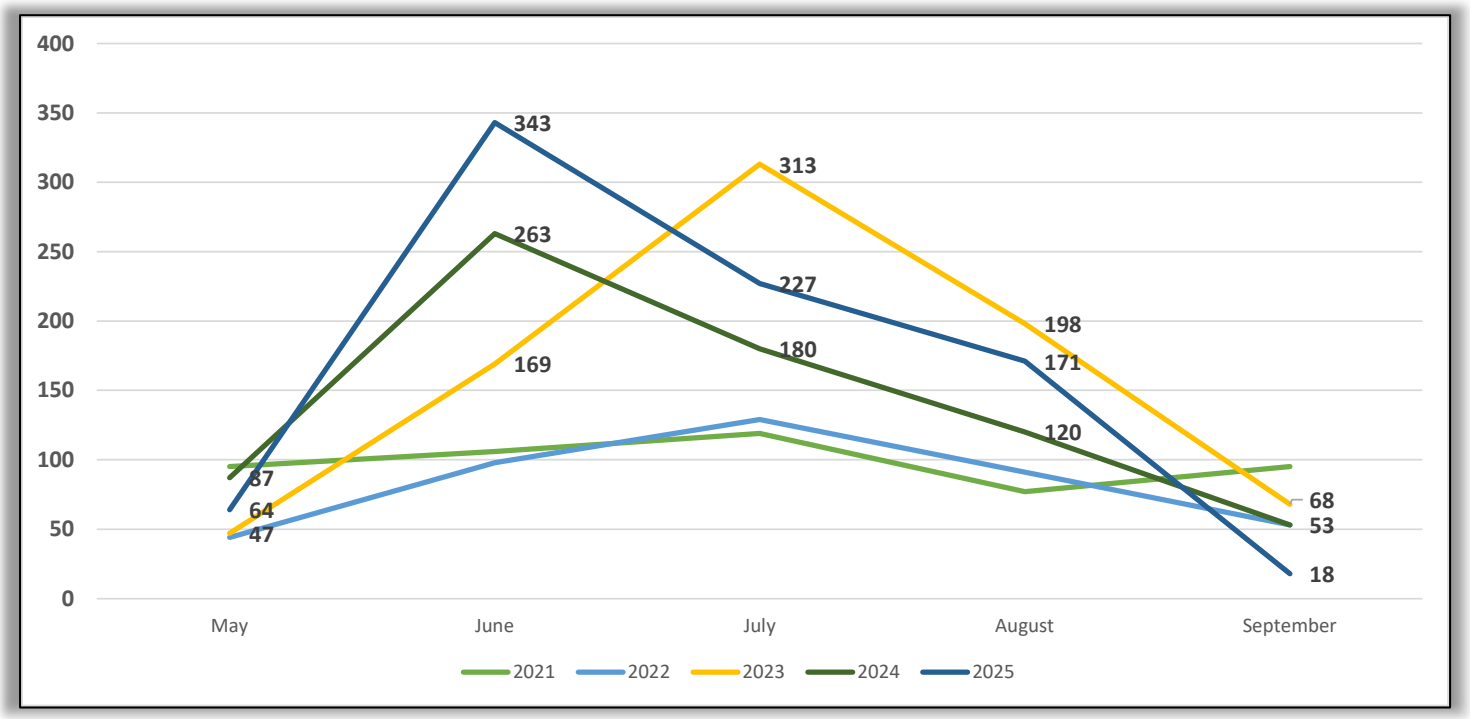


Figure 1- Ridership by month & year

	2021	2022	2023	2024	2025	% of Change
May	95	44	47	87	64	-26.44%
June	106	98	169	263	343	30.42%
July	119	129	313	180	227	26.11%
August	77	91	198	120	171	42.50%
September	95	53	68	53	18	-66.04%
Total	492	415	795	703	823	17.07%

Figure 2- Ridership including % of Increase

During the last season, ridership was 17.1% higher than the previous season. In the month of September, we saw the largest decrease in ridership. This is due to the shuttle only being in operation one day of the month (Labor Day fell on September 1st, 2025).

Cost

The Town of Mt. Pleasant, the City of Isle of Palms and CARTA agreed that the cost would be divided between the three for the route to be fully funded. Town Centre in Mt. Pleasant is also allowing passengers to park for free in designated parking spots.

- 2021- the Beach Reach cost about $24,440 to operate.
- 2022- the Beach Reach cost about $26,600 to operate.
- 2023- the Beach Reach cost about $28,200 to operate.
- 2024- the Beach Reach cost about $29,700 to operate.
- 2025- the Beach Reach cost about $28,700 to operate.

Staff's projection of the cost for the 2026 season is:

Month	Days	Month Hours	Monthly Cost
May	5	48.75	$5,426.62
June	8	78.00	$8,825.10
July	9	87.75	$9,903.09
August	10	97.50	$10,902.35
September	3	29.25	$3,250.07
Total	**35**	**341.25**	**$38,307.23**

Staff's projection of the cost for the 2026 season with additional service to operate on Fridays:

Month	Days	Month Hours	Monthly Cost
May	7	68.25	$7,597.26
June	12	117.00	$13,237.65
July	13	126.75	$14,429.80
August	14	136.50	$15,263.29
September	4	39.00	$4,333.43
Total	**50**	**487.50**	**$54,861.43**

Beach Reach Marketing and Communications Support

1. Press release and seasonal kick-off event to launch this year's first day of service.
2. Social media support on all CARTA channels, including paid/boosted campaigns, to help garner more ridership from outlier areas, like North Charleston and Summerville, since this is the closest beach to their town.
3. Provide consistent weekly/monthly canvassing to local Mt. Pleasant businesses and hotels with Shuttle collateral materials.
4. Create and execute a promotion/giveaway with Mount Pleasant Town Centre and other local businesses to help generate awareness and increase traffic for the Shuttle.
5. Have a series of ride-alongs to show how fun and easy it is to take the shuttle.
6. Utilize the Transit app as a communications tool to make riders aware of the service during the summer months of operation.
7. Feature Beach Reach service more prominently on the CARTA website.
8. Provide regular Shuttle information to county, city, and town communications personnel to promote across their channels, to include Mount Pleasant, City of Charleston, North Charleston, Goose Creek, Moncks Corner, and Summerville, to encourage their constituents to use the service.
9. Partner with local news station (s) for an on-air promotion of the service during their news programming.
10. "Dress up" the Trolley for Fourth of July, Memorial Day, and Labor Day to gain more attention from those seeing it on the road, piquing their interest.