Special City Council Committee Meeting
Budget Workshop

1:00pm, Wednesday, April 1, 2026
City Hall Council Chambers
1207 Palm Boulevard, Isle of Palms, SC

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. **Discussion of FY27 Budget**
   a. Review new revenue and expenditure assumptions
   b. Review of budget changes since last workshop
   c. Discussion of consideration of decisions needed by Council
   d. Additional projects or initiatives to consider
   e. Next steps

3. **Adjournment**

FY27 Major Budget Changes

Revenue Growth Assumptions

- Operating millage increased from 17.4 to 20.2 added $791k.

- Follow up- Informational Only

  Insurance Licenses and Public Utilities - 3% increase based on trailing 12 months:

  The city receives the following:

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

Operating Budget Changes

- Evergreen Study – still being evaluated.
- Public Safety incentive program cost added $226,446
- Two new Police Officers were already included fully loaded $224,955
- Police department overtime savings $28,120
- Resilience Officers removed $103,905

Drainage Project (38th & 41st)

- Drainage Project - 38th and 41st increased by $150k for FY27 , split into 3 phases at $2M per phase.
- Added grant revenue for all phases. Project will not be performed until funding is secured.

Fire Department – Ladder Truck

- Fire Ladder Truck - $2.5m changed funding source from debt service to cash with grant to offset cost.
- Removed debt service payment from Capital and Hospitality Funds $312k.
- Added $163k for sale of asset of current ladder truck based on estimate from broker.

Public Works & Recreation

- Public Works - request to change 11 yd loader $220k back to side loader $435k to run parallel with phasing in the garbage carts, added cost $215k.
- Recreation - deferred the picnic shelter $92k to FY28 and accommodate portion of the 2 tennis courts cost being deferred from FY26 - $75k.

Beach Preservation

- Beach Preservation Fund- new bid is not reflected in the 2nd draft. Will adjust upon council's decision.

Summary of Decisions Needed

- Evergreen wage study.
- Public Safety incentive program.
- Public Works side loader change.
- Update Beach Renourishment based upon bid.
- Millage increase.
- Marina parking lot $500k as city cost offset by future excess rent.
- Marina Bulkhead recoating

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

SUMMARY SCHEDULES	PAGE NUMBERS
Summary of Key Budget Initiatives	**1**
Summary of Financial Forecast - All funds	**2-3**
Summary of Financial Forecast - All funds/All Departments	**4**
Summary of Personnel Costs	**5**
Summary of Revenue & Expenditure	**6**
Budget Summary - All Funds	**7-9**
Budget Summary - All Funds (Balance Before Transfers)	**10-12**
Historical & Forecasted Results Bar Chart and Other Reference Sheets	**13-14**

FUND	Number	
General Fund	10	**15-21**
Capital Projects Fund	20	**22-23**
Municipal Accommodations Tax Fund	30	**24-25**
Hospitality Tax Fund	35	**26-27**
State Accommodations Tax Fund	50	**28-29**
Beach Preservation Fee Fund	58	**30-31**
Disaster Recovery Reserve Fund	60	**32**
Fire Department 1% Fund	40	**33**
Victims Assistance Fund	64	**34**
Recreation Building Fund	68	**35**
Marina Enterprise Fund	90	**36-37**
Capital Improvement Plan (CIP)		**38-43**
Debt Service		**44-46**

DEPARTMENT	
Mayor and Council	**47**
General Government	**48-51**
Judicial and Legal	**52**
Police	**53-55**
Fire	**56-57**
Public Works	**58-60**
Recreation	**61-62**
Building, Planning and Engineering	**63-64**

City of Isle of Palms, SC

Budget FY27 Planning Model

Summary of Key Budget Initiatives

	Initiative Name	Department	FY27 Estimated Cost ($)	Funding Source (Hospitality/Municipal/State/Other)	Council Notes
1	Evergreen Compensation Study recommendations	All	818,068	General	(Fully loaded does not include OT) Public Safety -Step to Step, General/Administrative -discounted range penetration
2	Metal doors ($40k)& elevator modernization ($70k)	General Government	110,000	Capital	
3	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	
4	Fire Engine ($2.5m), high water equipment ($30k), drone ($40.5k), 2 trucks ($150k), medical monitor ($7k), JD mule ($27k), Sea Doo ($18k), rescue boat ($300k), radios (27.50k), flat bottom boat ($25k)	Fire	3,125,000	Capital, Hospitality, Municipal, State	Propose debt for fire engine $2.5m. City's requesting state and federal grants.
5	Routine & major drainage projects ($3.925m), truck-11 yard loader ($220k), water pumps ($20k), Dominion underground lines ($131k)	Public Works	4,296,000	Capital, Hospitality, Municipal	Drainage Projects includes small drainage $100k, comprehensive drainage $250k, design & permit (Myrtle)$100k, 38th and 41st -phase 1 ($1.850m) and Waterway Blvd-phase 3 ($1.625m). $1.2M of Waterway Blvd will be funded from SC State grant and Charleston County's NPDES.
6	Carts for side loader	Public Works	100,000	General	
7	Truck	Building and Planning	45,000	Capital	
8	Upgrade IT ($60k), exterior lights ($25k), routine playground equipment ($20k), basketball goals ($22k), & picnic shelter ($92k)	Recreation	219,000	Capital Municipal, State	
9	Artwork ($10k), assigned for infrastructure ($75k), resurface Ocean Blvd ($100k), sidewalk ($70k)	Front Beach	255,000	Capital, Hospitality, Municipal, State	
10	Beach Renourishment -continued from FY26	Beach Preservation	13,849,944	Beach Preservation	Currently in as cash with transfers from tourism funds and $800k re-allocated SCPRT Marina dredging grant.
11	Dunes walkovers	Beach Preservation	265,000	Beach Preservation	City's requesting state and federal grants.
12	Bulkhead	Marina	450,000	Marina	
13	Dredging	Marina	700,000	Marina (grant)	Fully funded by SCPRT grant
14	Public green space & parking	Marina	500,000	Marina	Remove upon council's approval of Marina's restaurant lease
15	Transfers to General Fund	All	2,636,892	Hospitality, Municipal & State	Police ($950.7k), Fire ($1154.1m), General ($46.4k), Public Works ($404.3), Building ($87.3k)
16	Transfers to Capital Fund	All	921,156	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	7,806,315	-	-	-	-	-	-	-	-	-	-	7,806,315
Licenses & Permits	7,396,252	-	-	-	-	-	-	-	-	-	-	7,396,252
Tourism Revenues	212,621	-	3,209,689	3,752,410	1,429,631	2,250,406	-	-	-	-	-	10,854,757
All Other Revenues	2,816,693	5,871,201	180,285	148,459	46,214	866,144	1,629,610	15,089	18,746	344,774	129,853	12,067,068
Total Revenues	**18,231,881**	**5,871,201**	**3,389,974**	**3,900,869**	**1,475,845**	**3,116,550**	**1,629,610**	**15,089**	**18,746**	**344,774**	**129,853**	**38,124,392**
Expenses												
Personnel Expenses	13,654,369	-	-	-	-	-	-	-	-	-		13,654,369
Operating Expenses	4,120,244	577,066	403,342	1,558,033	468,755	900,188	1,168,218	12,120	14,948	344,403	13,000	9,580,316
Capital Expenses	-	6,961,000	473,500	660,000	366,500	14,214,944	450,000	-	-	-	-	23,125,944
Drainage Expenses	-	-	200,655		-	-	-	-	-	-	-	200,655
Debt Service Expenses	804,263	-	159,457	91,915	72,425	-	333,342	-	-	-	-	1,461,402
Total Expenses	**18,578,876**	**7,538,066**	**1,236,954**	**2,309,948**	**907,680**	**15,115,131**	**1,951,560**	**12,120**	**14,948**	**344,403**	**13,000**	**48,022,685**
Net Transfers	**1,071,995**	**806,095**	**(4,224,950)**	**(3,535,300)**	**(1,302,096)**	**6,359,248**	**825,006**	**(3,000)**	**3,000**	**-**	**-**	**(0)**
Change in Fund Balance	**725,000**	**(860,770)**	**(2,071,929)**	**(1,944,378)**	**(733,931)**	**(5,639,333)**	**503,057**	**(31)**	**6,798**	**372**	**116,853**	**(9,898,293)**
FY2027 Projected Beginning Fund Balance	**5,971,568**	**16,360,409**	**7,135,606**	**5,859,701**	**1,930,546**	**8,237,146**	**4,517,645**	**32,120**	**84,095**	**22,701**	**4,334,928**	**54,486,465**
FY2027 Projected Ending Fund Balance	**6,696,568**	**15,499,639**	**5,063,677**	**3,915,322**	**1,196,616**	**2,597,813**	**5,020,702**	**32,089**	**90,893**	**23,072**	**4,451,781**	**44,588,171**
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
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

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	7,806,315	-	-	-	-	-	-	-	-	-	-	7,806,315
Licences & Permits	7,396,252	-	-	-	-	-	-	-	-	-	-	7,396,252
Tourism Revenues	212,621	-	3,209,689	3,752,410	1,429,631	2,250,406	-	-	-	-	-	10,854,757
All Other Revenues	2,816,693	5,871,201	180,285	148,459	46,214	866,144	1,629,610	15,089	18,746	344,774	129,853	12,067,068
Total Revenues	**18,231,881**	**5,871,201**	**3,389,974**	**3,900,869**	**1,475,845**	**3,116,550**	**1,629,610**	**15,089**	**18,746**	**344,774**	**129,853**	**38,124,392**
Operating Expenses												
Mayor & Council	158,814	-	-	-	-	-	-	-	-	-	-	158,814
General Government	2,897,686	143,000	293,229	143,554	-	900,188	1,951,560	-	-	-	13,000	6,342,217
Charleston Visitor Bureau	-	-	-	1,104,896	-	-	-	-	-	-	-	1,104,896
Police	4,594,203	236,220	237,240	473,500	154,095	-	-	12,120	-	-	-	5,707,378
Front Beach Management & Facilities	92,414	-	143,855	267,508	-	-	-	-	-	-	-	503,776
Fire	6,183,313	2,727,700	72,500	191,915	144,721	-	-	-	-	344,403	-	9,664,551
Public Works	2,171,907	4,098,630	402,630	7,575	561,394	14,214,944	-	-	-	-	-	21,457,079
Building & Planning	603,136	75,000	-	-	-	-	-	-	-	-	-	678,136
Recreation	1,420,218	187,415	87,500	121,000	47,470	-	-	-	14,948	-	-	1,878,551
Judicial & Legal	457,185	-	-	-	-	-	-	-	-	-	-	457,185
Beach Restoration	-	-	-	-	-	-	-	-	-	-	-	-
Marina	-	70,101	-	-	-	-	-	-	-	-	-	70,101
Total Expenses	**18,578,876**	**7,538,066**	**1,236,954**	**2,309,948**	**907,680**	**15,115,131**	**1,951,560**	**12,120**	**14,948**	**344,403**	**13,000**	**48,022,685**
Net Transfers	**1,071,995**	**806,095**	**(4,224,950)**	**(3,535,300)**	**(1,302,096)**	**6,359,248**	**825,006**	**(3,000)**	**3,000**	**-**	**-**	**(0)**
Change in Fund Balance	**725,000**	**(860,770)**	**(2,071,929)**	**(1,944,378)**	**(733,931)**	**(5,639,333)**	**503,057**	**(31)**	**6,798**	**372**	**116,853**	**(9,898,293)**
FY2027 Projected Beginning Fund Balance	**5,971,568**	**16,360,409**	**7,135,606**	**5,859,701**	**1,930,546**	**8,237,146**	**4,517,645**	**32,120**	**84,095**	**22,701**	**4,334,928**	**54,486,465**
FY2027 Projected Ending Fund Balance	**6,696,568**	**15,499,639**	**5,063,677**	**3,915,322**	**1,196,616**	**2,597,813**	**5,020,702**	**32,089**	**90,893**	**23,072**	**4,451,781**	**44,588,171**
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	17,154,723	18,231,881	18,982,954	18,889,957	19,240,872	19,571,614	19,914,423	20,264,032	20,617,800	20,984,133	20,673,396
Total City Wide Revenues	29,460,367	34,611,292	37,230,805	38,124,392	35,639,261	34,437,057	33,203,671	33,941,335	34,740,123	38,580,030	39,968,497	37,303,508	36,877,247
Total General Fund Expenditures	14,655,452	15,643,564	16,944,495	18,578,876	19,213,063	19,428,454	20,271,237	21,057,696	21,982,416	22,845,400	23,856,244	24,789,687	25,631,411
Total City Wide Expenditures	24,103,374	28,109,356	35,137,522	48,022,685	31,450,662	28,622,602	28,605,308	29,063,205	30,055,654	32,197,126	34,505,760	32,456,944	60,579,223

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	7,080,909	8,135,242	8,541,154	8,967,362	9,414,880	9,884,774	10,378,163	10,896,221	11,440,182	12,011,341	12,611,058
Overtime Wages	655,065	800,565	690,825	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	401,906	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	8,173,640	9,355,470	9,822,394	10,312,663	10,827,447	11,367,969	11,935,517	12,531,443	13,157,165	13,814,174	14,504,032
% INCREASE FROM PRIOR YEAR	**-**	**8%**	**7%**	**14%**	**5%**	**5%**	**5%**	**5%**	**5%**	**5%**	**5%**	**5%**	**5%**
% OF TOTAL GENERAL FUND REVENUES	**45%**	**46%**	**48%**	**51%**	**52%**	**55%**	**56%**	**58%**	**60%**	**62%**	**64%**	**66%**	**70%**
% OF CITY WIDE REVENUES	**24%**	**22%**	**22%**	**25%**	**28%**	**30%**	**33%**	**33%**	**34%**	**32%**	**33%**	**37%**	**39%**
% OF TOTAL GENERAL FUND EXPENDITURES	**48%**	**49%**	**48%**	**50%**	**51%**	**53%**	**53%**	**54%**	**54%**	**55%**	**55%**	**56%**	**57%**
% OF CITY WIDE EXPENDITURES	**29%**	**27%**	**23%**	**19%**	**31%**	**36%**	**38%**	**39%**	**40%**	**39%**	**38%**	**43%**	**24%**
Fringes													
Fica Expense	528,792	571,790	626,685	715,617	751,346	788,913	828,359	869,777	913,205	958,803	1,006,682	1,056,953	1,109,737
Retirement Expense	1,308,252	1,424,055	1,578,782	1,811,853	1,902,434	1,997,556	2,097,434	2,202,306	2,312,408	2,428,015	2,549,403	2,676,859	2,810,689
Group Health Insurance	1,034,187	1,130,658	1,302,644	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	361,712	418,578	439,486	461,461	484,534	508,760	534,175	560,859	588,878	618,297	649,187
Unemployment Compensation	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal - Fringes	3,189,233	3,487,556	3,869,822	4,298,898	4,509,906	4,735,401	4,972,171	5,220,780	5,477,215	5,746,427	6,029,052	6,325,761	6,637,259
% 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%**	**23%**	**24%**	**24%**	**25%**	**26%**	**27%**	**28%**	**28%**	**29%**	**30%**	**32%**
% OF CITY WIDE REVENUES	**11%**	**10%**	**10%**	**11%**	**13%**	**14%**	**15%**	**15%**	**16%**	**15%**	**15%**	**17%**	**18%**
% OF TOTAL GENERAL FUND EXPENDITURES	**22%**	**22%**	**23%**	**23%**	**23%**	**24%**	**25%**	**25%**	**25%**	**25%**	**25%**	**26%**	**26%**
% OF CITY WIDE EXPENDITURES	**13%**	**12%**	**11%**	**9%**	**14%**	**17%**	**17%**	**18%**	**18%**	**18%**	**17%**	**19%**	**11%**
Total Personnel Costs	**10,265,039**	**11,131,133**	**12,043,462**	**13,654,369**	**14,332,300**	**15,048,065**	**15,799,618**	**16,588,749**	**17,412,733**	**18,277,870**	**19,186,217**	**20,139,935**	**21,141,291**
% INCREASE FROM PRIOR YEAR	**-**	**8%**	**8%**	**13%**	**5%**	**5%**	**5%**	**5%**	**5%**	**5%**	**5%**	**5%**	**5%**
% OF TOTAL GENERAL FUND REVENUES	**65%**	**66%**	**70%**	**75%**	**76%**	**80%**	**82%**	**85%**	**87%**	**90%**	**93%**	**96%**	**102%**
% OF CITY WIDE REVENUES	**35%**	**32%**	**32%**	**36%**	**40%**	**44%**	**48%**	**49%**	**50%**	**47%**	**48%**	**54%**	**57%**
% OF TOTAL GENERAL FUND EXPENDITURES	**70%**	**71%**	**71%**	**73%**	**75%**	**77%**	**78%**	**79%**	**79%**	**80%**	**80%**	**81%**	**82%**
% OF CITY WIDE EXPENDITURES	**43%**	**40%**	**34%**	**28%**	**46%**	**53%**	**55%**	**57%**	**58%**	**57%**	**56%**	**62%**	**35%**
# OF FULL-TIME EMPLOYEES	98	99	102	104	104	104	104	104	104	104	104	104	104
SALARY & WAGES FTE	68,473	73,470	76,193	85,701	89,977	94,468	99,183	104,134	109,333	114,791	120,523	126,541	132,860
FRINGE FTE	31,516	34,118	36,787	40,076	42,079	44,183	46,392	48,712	51,147	53,704	56,388	59,207	62,167
TOTAL (FULLY LOADED) FTE	99,989	107,588	112,980	125,777	132,057	138,651	145,576	152,846	160,480	168,495	176,911	185,748	195,027

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	17,154,723	18,231,881	18,982,954	18,889,957	19,240,872	19,571,614	19,914,423	20,264,032	20,617,800	20,984,133	20,673,396
Capital Projects Fund	866,858	2,566,526	4,410,711	5,871,201	3,978,025	2,487,091	496,960	491,864	499,159	2,051,762	4,182,875	746,421	791,372
Municipal Accommodations Fee Fund	2,623,641	3,089,347	3,476,030	3,389,974	3,430,915	3,558,113	3,695,155	3,835,006	3,960,292	4,074,951	4,144,568	4,199,528	4,254,043
Hospitality Tax Fund	1,592,027	1,568,110	1,525,282	1,475,845	1,440,829	1,420,073	1,404,094	1,389,011	1,415,004	1,439,696	1,467,576	1,497,296	1,519,090
State Accommodations Tax Fund	3,610,788	3,896,560	3,896,330	3,900,869	3,953,770	4,082,717	4,221,344	4,364,888	4,509,032	6,152,922	4,793,059	4,934,741	4,938,522
Beach Preservation Fee Fund	3,010,612	5,208,800	5,221,671	3,116,550	2,399,650	2,526,345	2,652,193	2,774,944	2,906,570	3,038,697	3,181,614	3,336,624	3,071,555
Marina Enterprise Fund	1,447,703	1,034,832	1,047,104	1,629,610	937,194	949,226	961,754	974,789	988,341	1,002,422	1,017,043	1,032,215	1,047,951
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	344,774	348,224	351,709	355,230	358,785	362,377	366,005	369,670	373,371	377,110
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	21,000	18,746	19,112	19,486	19,868	20,258	20,658	21,066	21,484	21,911	22,348
Total	**29,460,367**	**34,611,292**	**37,230,805**	**38,124,392**	**35,639,261**	**34,437,057**	**33,203,671**	**33,941,335**	**34,740,123**	**38,580,030**	**39,968,497**	**37,303,508**	**36,877,247**

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	16,944,495	18,578,876	19,213,063	19,428,454	20,271,237	21,057,696	21,982,416	22,845,400	23,856,244	24,789,687	25,631,411
Capital Projects Fund	2,288,256	3,783,157	5,063,238	7,538,066	5,567,739	4,135,229	2,034,797	1,993,445	1,652,172	1,795,981	1,701,872	1,835,846	747,645
Municipal Accommodations Fee Fund	1,017,141	867,086	1,042,738	1,236,954	1,752,093	881,294	1,514,968	1,171,952	1,767,150	838,870	4,331,025	836,757	777,159
Hospitality Tax Fund	966,619	1,069,529	1,010,615	907,680	1,116,868	687,102	747,387	584,641	698,666	698,593	628,569	703,594	644,670
State Accommodations Tax Fund	1,738,692	1,703,262	2,330,736	2,309,948	2,101,748	1,854,985	1,872,466	2,002,024	1,972,744	3,366,129	2,287,180	1,980,899	2,578,788
Beach Preservation Fee Fund	2,254,859	3,640,050	7,527,711	15,115,131	542,030	470,624	991,680	1,072,747	793,825	1,455,413	496,012	1,097,122	28,978,243
Marina Enterprise Fund	933,139	1,055,365	767,562	1,951,560	768,928	772,958	777,018	781,110	785,217	789,362	793,527	797,714	801,950
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	353,627	344,403	347,827	351,285	354,778	358,305	361,869	365,467	369,102	372,773	376,481
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**	**35,137,522**	**48,022,685**	**31,450,662**	**28,622,602**	**28,605,308**	**29,063,205**	**30,055,654**	**32,197,126**	**34,505,760**	**32,456,944**	**60,579,223**

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	17,154,723	664,912	18,231,881	18,982,954	18,889,957	19,240,872	19,571,614	19,914,423	20,264,032	20,617,800	20,984,133	20,673,396
Expenditures	14,655,452	15,643,564	17,085,984	16,944,495	(141,489)	18,578,876	19,213,063	19,428,454	20,271,237	21,057,696	21,982,416	22,845,400	23,856,244	24,789,687	25,631,411
Transfers In	1,488,628	2,440,354	2,666,058	2,669,059	3,001	1,878,091	2,749,316	2,831,706	2,847,416	2,863,597	4,438,730	5,067,341	5,696,000	6,648,000	6,678,000
Transfers Out	2,448,944	3,224,795	2,069,886	2,069,886	-	806,095	2,244,208	2,243,209	1,667,051	1,027,515	2,120,737	2,335,973	2,107,556	2,492,446	1,594,985
Additions to Reserved FB 30%	-	-	-	-	-	725,000	275,000	50,000	150,000	350,000	250,000	150,000	350,000	350,000	125,000
Net	**258,919**	**350,327**	**-**	**809,402**	**809,402**	**0**	**0**	**0**	**0**	**(0)**	**-**	**0**	**0**	**0**	**(0)**
Fund Balance	4,811,839	5,162,166	5,162,166	5,971,568	809,402	6,696,568	6,971,568	7,021,568	7,171,568	7,521,568	7,771,568	7,921,568	8,271,568	8,621,568	8,746,568

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	4,410,711	630,421	5,871,201	3,978,025	2,487,091	496,960	491,864	499,159	2,051,762	4,182,875	746,421	791,372
Expenditures	2,288,256	3,783,157	4,508,586	5,063,238	554,652	7,538,066	5,567,739	4,135,229	2,034,797	1,993,445	1,652,172	1,795,981	1,701,872	1,835,846	747,645
Transfers In	2,116,340	2,524,143	2,069,886	2,069,886	-	806,095	2,244,208	2,243,209	1,667,051	1,027,515	2,120,737	2,335,973	2,107,556	2,492,446	1,594,985
Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net	**694,941**	**1,307,512**	**1,341,591**	**1,417,359**	**75,769**	**(860,770)**	**654,494**	**595,070**	**129,213**	**(474,067)**	**967,724**	**2,591,754**	**4,588,560**	**1,403,021**	**1,638,712**
Fund Balance	13,635,538	14,943,050		16,360,409	16,360,409	15,499,639	16,154,133	16,749,203	16,878,416	16,404,350	17,372,074	19,963,828	24,552,388	25,955,408	27,594,120

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	3,476,030	912,474	3,389,974	3,430,915	3,558,113	3,695,155	3,835,006	3,960,292	4,074,951	4,144,568	4,199,528	4,254,043
Expenditures	1,017,141	867,086	1,203,938	1,042,738	(161,200)	1,236,954	1,752,093	881,294	1,514,968	1,171,952	1,767,150	838,870	4,331,025	836,757	777,159
Transfers In	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	829,433	877,265	1,104,821	1,104,821	-	4,224,950	1,180,318	1,214,228	1,214,986	1,215,751	2,424,989	2,725,770	3,317,614	4,075,410	7,249,084
Net	**777,066**	**1,344,995**	**254,797**	**1,328,471**	**1,073,674**	**(2,071,929)**	**498,504**	**1,462,591**	**965,201**	**1,447,303**	**(231,847)**	**510,311**	**(3,504,072)**	**(712,639)**	**(3,772,200)**
Fund Balance	4,462,139	5,807,135	-	7,135,606	7,135,606	5,063,676	5,562,181	7,024,772	7,989,974	9,437,277	9,205,430	9,715,742	6,211,670	5,499,030	1,726,831

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	3,900,869	3,953,770	4,082,717	4,221,344	4,364,888	4,509,032	6,152,922	4,793,059	4,934,741	4,938,522
Expenditures	1,738,692	1,703,262	2,516,833	2,330,736	(186,097)	2,309,948	2,101,748	1,854,985	1,872,466	2,002,024	1,972,744	3,366,129	2,287,180	1,980,899	2,578,788
Transfers In	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	1,133,147	1,331,421	1,460,781	1,460,781	-	3,535,300	1,135,583	1,169,561	1,169,561	1,169,561	1,519,561	1,819,561	1,958,000	2,103,000	11,370,341
Net	**738,949**	**861,877**	**(406,840)**	**104,813**	**511,653**	**(1,944,378)**	**716,439**	**1,058,171**	**1,179,317**	**1,193,303**	**1,016,727**	**967,233**	**547,879**	**850,842**	**(9,010,606)**
Fund Balance	4,893,010	5,754,887	-	5,859,701	5,859,701	3,915,322	4,631,761	5,689,932	6,869,249	8,062,553	9,079,280	10,046,512	10,594,391	11,445,233	2,434,627

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	1,525,282	59,659	1,475,845	1,440,829	1,420,073	1,404,094	1,389,011	1,415,004	1,439,696	1,467,576	1,497,296	1,519,090
Expenditures	966,619	1,069,529	1,166,415	1,010,615	(155,800)	907,680	1,116,868	687,102	747,387	584,641	698,666	698,593	628,569	703,594	644,670

Transfers In	258,921	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	277,728	528,642	600,321	600,312	(9)	1,302,096	508,414	523,667	539,377	555,558	572,225	600,836	500,000	550,000	1,093,134
Net	**606,601**	**(30,061)**	**(301,113)**	**(85,645)**	**215,468**	**(733,931)**	**(184,454)**	**209,304**	**117,330**	**248,812**	**144,113**	**140,267**	**339,007**	**243,701**	**(218,714)**
Fund Balance	2,046,253	2,016,191	-	1,930,546	1,930,546	1,196,616	1,012,162	1,221,466	1,338,796	1,587,608	1,731,722	1,871,989	2,210,996	2,454,697	2,235,984

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	5,221,671	3,253,439	3,116,550	2,399,650	2,526,345	2,652,193	2,774,944	2,906,570	3,038,697	3,181,614	3,336,624	3,071,555
Expenditures	2,254,859	3,640,050	930,000	7,527,711	6,597,711	15,115,131	542,030	470,624	991,680	1,072,747	793,825	1,455,413	496,012	1,097,122	28,978,243
Transfers In	-	-	-	-	-	6,359,248	-	-	-	-	-	-	-	-	12,953,344
Transfers Out	-	127,040	-	-	-	-	-	-	-	-	-	-	-	-	-
Net	**755,754**	**1,441,711**	**1,038,232**	**(2,306,040)**	**(3,344,272)**	**(5,639,333)**	**1,857,619**	**2,055,721**	**1,660,512**	**1,702,197**	**2,112,746**	**1,583,284**	**2,685,602**	**2,239,502**	**(12,953,344)**
Fund Balance	9,101,476	10,543,186	-	8,237,146	8,237,146	2,597,813	4,455,432	6,511,153	8,171,665	9,873,862	11,986,608	13,569,892	16,255,494	18,494,996	5,541,652

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	1,047,104	(1,387,620)	1,629,610	937,194	949,226	961,754	974,789	988,341	1,002,422	1,017,043	1,032,215	1,047,951
Expenditures	933,139	1,055,365	2,350,572	767,562	(1,583,010)	1,951,560	768,928	772,958	777,018	781,110	785,217	789,362	793,527	797,714	801,950
Transfers In	753,430	1,946,396	499,864	499,864	-	825,006	75,000	75,750	76,508	77,273	78,045	78,826	79,614	80,410	81,214
Transfers Out	-	1,522,382	-	-	-	-	-	-	-	-	-	-	-	-	-
Net	**1,267,993**	**403,481**	**584,016**	**779,406**	**195,390**	**503,057**	**243,266**	**252,018**	**261,244**	**270,952**	**281,170**	**291,886**	**303,130**	**314,911**	**327,215**
Cash and Cash Equivalents	3,161,161	3,738,239	-	4,517,645	4,517,645	5,020,702	5,263,967	5,515,986	5,777,230	6,048,181	6,329,351	6,621,238	6,924,367	7,239,278	7,566,493

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	21,000	501	18,746	19,112	19,486	19,868	20,258	20,658	21,066	21,484	21,911	22,348
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)**	**(50,800)**	**5,301**	**6,798**	**7,014**	**7,237**	**7,467**	**7,703**	**7,947**	**8,199**	**8,458**	**8,725**	**9,000**
Fund Balance	126,779	134,895	-	84,095	84,095	90,893	97,908	105,145	112,611	120,315	128,262	136,461	144,919	153,643	162,643

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	344,774	348,224	351,709	355,230	358,785	362,377	366,005	369,670	373,371	377,110
Expenditures	224,216	285,265	283,193	353,627	70,434	344,403	347,827	351,285	354,778	358,305	361,869	365,467	369,102	372,773	376,481
Transfers In	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net	**4,418**	**(1,062)**	**878**	**(11,980)**	**(12,858)**	**372**	**398**	**425**	**452**	**480**	**509**	**538**	**568**	**598**	**630**

Fund Balance	35,743	34,679	-	22,701	22,701	23,072	23,470	23,895	24,347	24,827	25,335	25,873	26,441	27,039	27,669

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	37,230,805	4,534,172	38,124,392	35,639,261	34,437,057	33,203,671	33,941,335	34,740,123	38,580,030	39,968,497	37,303,508	36,877,247
Expenditures	24,103,374	28,109,356	30,141,721	35,137,522	4,995,801	48,022,685	31,450,662	28,622,602	28,605,308	29,063,205	30,055,654	32,197,126	34,505,760	32,456,944	60,579,223
Transfers In	4,694,002	7,614,545	5,235,808	5,241,809	6,001	9,871,440	5,071,524	5,153,664	4,593,974	3,971,384	6,640,512	7,485,140	7,886,170	9,223,856	21,310,543
Transfers Out	4,694,002	7,614,545	5,235,809	5,238,800	2,991	9,871,440	5,071,524	5,153,664	4,593,974	3,971,384	6,640,512	7,485,140	7,886,170	9,223,856	21,310,543
Fund Balance	45,714,639	52,390,170	5,162,166	54,486,465	49,324,299	44,588,170	48,776,770	54,591,224	59,189,588	64,067,718	68,752,187	75,135,091	80,597,828	85,444,393	61,742,417
Net	**5,356,993**	**6,501,936**	**2,554,911**	**2,096,291**	**(458,620)**	**(9,898,295)**	**4,188,596**	**5,814,455**	**4,598,363**	**4,878,130**	**4,684,469**	**6,382,904**	**5,462,737**	**4,846,564**	**(23,701,976)**
			OK												

.

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	26,666,905	21,504,739	26,647,987	27,697,708	28,466,478	28,872,968	28,879,860	30,232,334	33,112,742	38,193,975	40,093,808	42,008,594
Total Tourism Fund Balances	11,401,402	13,578,213	-	14,925,853	14,925,853	10,175,614	11,206,104	13,936,171	16,198,019	19,087,438	20,016,431	21,634,243	19,017,057	19,398,961	6,397,441
Total Beach Fund Balance	9,101,476	10,543,186	-	8,237,146	8,237,146	2,597,813	4,455,432	6,511,153	8,171,665	9,873,862	11,986,608	13,569,892	16,255,494	18,494,996	5,541,652
Total Fire 1% Fund Balance	35,743	34,679	-	22,701	22,701	23,072	23,470	23,895	24,347	24,827	25,335	25,873	26,441	27,039	27,669
Total Other Fund Balance	161,391	168,015	-	116,215	116,215	122,982	130,088	137,543	145,360	153,550	162,128	171,104	180,494	190,311	200,568
Subtotal Government Funds	42,553,478	48,651,931	5,162,166	49,968,820	44,806,654	39,567,469	43,512,802	49,075,239	53,412,358	58,019,537	62,422,836	68,513,854	73,673,461	78,205,115	54,175,924
Subtotal Marina Cash Balance	3,161,161	3,738,239	-	4,517,645	4,517,645	5,020,702	5,263,967	5,515,986	5,777,230	6,048,181	6,329,351	6,621,238	6,924,367	7,239,278	7,566,493
Total Fund Balance & Marina Cash Balanc	45,714,639	52,390,170	5,162,166	54,486,465	49,324,299	44,588,170	48,776,770	54,591,224	59,189,588	64,067,718	68,752,187	75,135,091	80,597,828	85,444,393	61,742,417

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	-	5,971,568	6,696,568	6,971,568	7,021,568	7,171,568	7,521,568	7,771,568	7,921,568	8,271,568	8,621,568
Revenues	15,874,686	16,778,332	16,489,811	17,154,723	664,912	18,231,881	18,982,954	18,889,957	19,240,872	19,571,614	19,914,423	20,264,032	20,617,800	20,984,133	20,673,396
Expenditures	14,655,452	15,643,564	17,085,984	16,944,495	(141,489)	18,578,876	19,213,063	19,428,454	20,271,237	21,057,696	21,982,416	22,845,400	23,856,244	24,789,687	25,631,411
Fund Balance before Transfers	5,772,155	5,946,607	4,565,993	5,372,395	806,402	5,624,572	6,466,460	6,433,071	5,991,203	5,685,486	5,453,575	5,190,200	4,683,124	4,466,014	3,663,553
Transfers In	1,488,628	2,440,354	2,666,058	2,669,059	3,001	1,878,091	2,749,316	2,831,706	2,847,416	2,863,597	4,438,730	5,067,341	5,696,000	6,648,000	6,678,000
Transfers Out	2,448,944	3,224,795	2,069,886	2,069,886	-	806,095	2,244,208	2,243,209	1,667,051	1,027,515	2,120,737	2,335,973	2,107,556	2,492,446	1,594,985
Additions to Reserved FB 30%	-	-	-	-	-	725,000	275,000	50,000	150,000	350,000	250,000	150,000	350,000	350,000	125,000
Net	**258,919**	**350,327**	**-**	**809,402**	**809,402**	**0**	**0**	**0**	**0**	**(0)**	**-**	**0**	**0**	**0**	**(0)**
Fund Balance	4,811,839	5,162,166	5,162,166	5,971,568	809,402	6,696,568	6,971,568	7,021,568	7,171,568	7,521,568	7,771,568	7,921,568	8,271,568	8,621,568	8,746,568

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	-	16,360,409	15,499,639	16,154,133	16,749,203	16,878,416	16,404,350	17,372,074	19,963,828	24,552,388	25,955,408
Revenues	866,858	2,566,526	3,780,290	4,410,711	630,421	5,871,201	3,978,025	2,487,091	496,960	491,864	499,159	2,051,762	4,182,875	746,421	791,372
Expenditures	2,288,256	3,783,157	4,508,586	5,063,238	554,652	7,538,066	5,567,739	4,135,229	2,034,797	1,993,445	1,652,172	1,795,981	1,701,872	1,835,846	747,645
Fund Balance before Transfers	11,519,198	12,418,907	14,214,754	14,290,523	75,769	14,693,544	13,909,925	14,505,994	15,211,365	15,376,835	15,251,337	17,627,855	22,444,832	23,462,962	25,999,136
Transfers In	2,116,340	2,524,143	2,069,886	2,069,886	-	806,095	2,244,208	2,243,209	1,667,051	1,027,515	2,120,737	2,335,973	2,107,556	2,492,446	1,594,985
Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net	**694,941**	**1,307,512**	**1,341,591**	**1,417,359**	**75,769**	**(860,770)**	**654,494**	**595,070**	**129,213**	**(474,067)**	**967,724**	**2,591,754**	**4,588,560**	**1,403,021**	**1,638,712**
Fund Balance	13,635,538	14,943,050	16,284,641	16,360,409	75,769	15,499,639	16,154,133	16,749,203	16,878,416	16,404,350	17,372,074	19,963,828	24,552,388	25,955,408	27,594,120

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	-	7,135,606	5,063,677	5,562,181	7,024,772	7,989,974	9,437,277	9,205,430	9,715,742	6,211,670	5,499,030
Revenues	2,623,641	3,089,347	2,563,556	3,476,030	912,474	3,389,974	3,430,915	3,558,113	3,695,155	3,835,006	3,960,292	4,074,951	4,144,568	4,199,528	4,254,043
Expenditures	1,017,141	867,086	1,203,938	1,042,738	(161,200)	1,236,954	1,752,093	881,294	1,514,968	1,171,952	1,767,150	838,870	4,331,025	836,757	777,159
Fund Balance before Transfers	5,291,573	6,684,400	7,166,753	8,240,427	1,073,674	9,288,626	6,742,499	8,239,000	9,204,959	10,653,028	11,630,420	12,441,511	9,529,284	9,574,441	8,975,914
Transfers In	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	829,433	877,265	1,104,821	1,104,821	-	4,224,950	1,180,318	1,214,228	1,214,986	1,215,751	2,424,989	2,725,770	3,317,614	4,075,410	7,249,084
Net	**777,066**	**1,344,995**	**254,797**	**1,328,471**	**1,073,674**	**(2,071,929)**	**498,504**	**1,462,591**	**965,201**	**1,447,303**	**(231,847)**	**510,311**	**(3,504,072)**	**(712,639)**	**(3,772,200)**
Fund Balance	4,462,139	5,807,135	6,061,932	7,135,606	1,073,674	5,063,676	5,562,181	7,024,772	7,989,974	9,437,277	9,205,430	9,715,742	6,211,670	5,499,030	1,726,831

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	-	5,859,701	3,915,322	4,631,761	5,689,932	6,869,249	8,062,553	9,079,280	10,046,512	10,594,391	11,445,233
Revenues	3,610,788	3,896,560	3,570,774	3,896,330	325,556	3,900,869	3,953,770	4,082,717	4,221,344	4,364,888	4,509,032	6,152,922	4,793,059	4,934,741	4,938,522
Expenditures	1,738,692	1,703,262	2,516,833	2,330,736	(186,097)	2,309,948	2,101,748	1,854,985	1,872,466	2,002,024	1,972,744	3,366,129	2,287,180	1,980,899	2,578,788
Fund Balance before Transfers	6,026,156	7,086,308	6,808,828	7,320,482	511,653	7,450,622	5,767,344	6,859,493	8,038,810	9,232,114	10,598,840	11,866,073	12,552,391	13,548,233	13,804,968
Transfers In	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	1,133,147	1,331,421	1,460,781	1,460,781	-	3,535,300	1,135,583	1,169,561	1,169,561	1,169,561	1,519,561	1,819,561	1,958,000	2,103,000	11,370,341
Net	**738,949**	**861,877**	**(406,840)**	**104,813**	**511,653**	**(1,944,378)**	**716,439**	**1,058,171**	**1,179,317**	**1,193,303**	**1,016,727**	**967,233**	**547,879**	**850,842**	**(9,010,606)**
Fund Balance	4,893,010	5,754,887	5,348,047	5,859,701	511,653	3,915,322	4,631,761	5,689,932	6,869,249	8,062,553	9,079,280	10,046,512	10,594,391	11,445,233	2,434,627

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	-	1,930,546	1,196,616	1,012,162	1,221,466	1,338,796	1,587,608	1,731,722	1,871,989	2,210,996	2,454,697
Revenues	1,592,027	1,568,110	1,465,623	1,525,282	59,659	1,475,845	1,440,829	1,420,073	1,404,094	1,389,011	1,415,004	1,439,696	1,467,576	1,497,296	1,519,090
Expenditures	966,619	1,069,529	1,166,415	1,010,615	(155,800)	907,680	1,116,868	687,102	747,387	584,641	698,666	698,593	628,569	703,594	644,670
Fund Balance before Transfers	2,065,060	2,544,834	2,315,399	2,530,858	215,459	2,498,711	1,520,576	1,745,133	1,878,173	2,143,166	2,303,946	2,472,825	2,710,996	3,004,697	3,329,117
Transfers In	258,921	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	277,728	528,642	600,321	600,312	(9)	1,302,096	508,414	523,667	539,377	555,558	572,225	600,836	500,000	550,000	1,093,134
Net	**606,601**	**(30,061)**	**(301,113)**	**(85,645)**	**215,468**	**(733,931)**	**(184,454)**	**209,304**	**117,330**	**248,812**	**144,113**	**140,267**	**339,007**	**243,701**	**(218,714)**
Fund Balance	2,046,253	2,016,191	1,715,078	1,930,546	215,468	1,196,616	1,012,162	1,221,466	1,338,796	1,587,608	1,731,722	1,871,989	2,210,996	2,454,697	2,235,984

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	-	8,237,146	2,597,813	4,455,432	6,511,153	8,171,665	9,873,862	11,986,608	13,569,892	16,255,494	18,494,996
Revenues	3,010,612	5,208,800	1,968,232	5,221,671	3,253,439	3,116,550	2,399,650	2,526,345	2,652,193	2,774,944	2,906,570	3,038,697	3,181,614	3,336,624	3,071,555
Expenditures	2,254,859	3,640,050	930,000	7,527,711	6,597,711	15,115,131	542,030	470,624	991,680	1,072,747	793,825	1,455,413	496,012	1,097,122	28,978,243
Fund Balance before Transfers	9,101,476	10,670,226	11,581,418	8,237,146	(3,344,272)	(3,761,435)	4,455,432	6,511,153	8,171,665	9,873,862	11,986,608	13,569,892	16,255,494	18,494,996	(7,411,692)
Transfers In	-	-	-	-	-	6,359,248	-	-	-	-	-	-	-	-	12,953,344
Transfers Out	-	127,040	-	-	-	-	-	-	-	-	-	-	-	-	-
Net	**755,754**	**1,441,711**	**1,038,232**	**(2,306,040)**	**(3,344,272)**	**(5,639,333)**	**1,857,619**	**2,055,721**	**1,660,512**	**1,702,197**	**2,112,746**	**1,583,284**	**2,685,602**	**2,239,502**	**(12,953,344)**
Fund Balance	9,101,476	10,543,186	11,581,418	8,237,146	(3,344,272)	2,597,813	4,455,432	6,511,153	8,171,665	9,873,862	11,986,608	13,569,892	16,255,494	18,494,996	5,541,652

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	-	4,517,645	5,020,702	5,263,967	5,515,986	5,777,230	6,048,181	6,329,351	6,621,238	6,924,367	7,239,278
Revenues	1,447,703	1,034,832	2,434,724	1,047,104	(1,387,620)	1,629,610	937,194	949,226	961,754	974,789	988,341	1,002,422	1,017,043	1,032,215	1,047,951
Expenditures	933,139	1,055,365	2,350,572	767,562	(1,583,010)	1,951,560	768,928	772,958	777,018	781,110	785,217	789,362	793,527	797,714	801,950
Fund Balance before Transfers	2,326,881	3,140,628	3,822,391	4,017,781	195,390	4,195,696	5,188,967	5,440,236	5,700,722	5,970,909	6,251,306	6,542,412	6,844,753	7,158,868	7,485,279
Transfers In	753,430	1,946,396	499,864	499,864	-	825,006	75,000	75,750	76,508	77,273	78,045	78,826	79,614	80,410	81,214
Transfers Out	-	1,522,382	-	-	-	-	-	-	-	-	-	-	-	-	-
Net	**1,267,993**	**403,481**	**584,016**	**779,406**	**195,390**	**503,057**	**243,266**	**252,018**	**261,244**	**270,952**	**281,170**	**291,886**	**303,130**	**314,911**	**327,215**
Cash and Cash Equivalents	3,161,161	3,738,239	4,322,255	4,517,645	195,390	5,020,702	5,263,967	5,515,986	5,777,230	6,048,181	6,329,351	6,621,238	6,924,367	7,239,278	7,566,493

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
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	-	84,095	90,893	97,908	105,145	112,611	120,315	128,262	136,461	144,919	153,643
Revenues	23,088	18,900	20,499	21,000	501	18,746	19,112	19,486	19,868	20,258	20,658	21,066	21,484	21,911	22,348
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
Fund Balance before Transfers	123,779	131,895	78,794	81,095	2,301	87,893	94,908	102,145	109,611	117,315	125,262	133,461	141,919	150,643	159,643
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)**	**(50,800)**	**5,301**	**6,798**	**7,014**	**7,237**	**7,467**	**7,703**	**7,947**	**8,199**	**8,458**	**8,725**	**9,000**
Fund Balance	126,779	134,895	78,794	84,095	5,301	90,893	97,908	105,145	112,611	120,315	128,262	136,461	144,919	153,643	162,643

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	-	22,701	23,072	23,470	23,895	24,347	24,827	25,335	25,873	26,441	27,039
Revenues	228,635	284,203	284,071	341,647	57,576	344,774	348,224	351,709	355,230	358,785	362,377	366,005	369,670	373,371	377,110
Expenditures	224,216	285,265	283,193	353,627	70,434	344,403	347,827	351,285	354,778	358,305	361,869	365,467	369,102	372,773	376,481
Fund Balance before Transfers	35,743	34,681	35,557	22,701	(12,858)	23,072	23,470	23,895	24,347	24,827	25,335	25,873	26,441	27,039	27,669
Transfers In	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net	**4,418**	**(1,062)**	**878**	**(11,980)**	**(12,858)**	**372**	**398**	**425**	**452**	**480**	**509**	**538**	**568**	**598**	**630**
Fund Balance	35,743	34,679	35,557	22,701	(12,856)	23,072	23,470	23,895	24,347	24,827	25,335	25,873	26,441	27,039	27,669

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
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

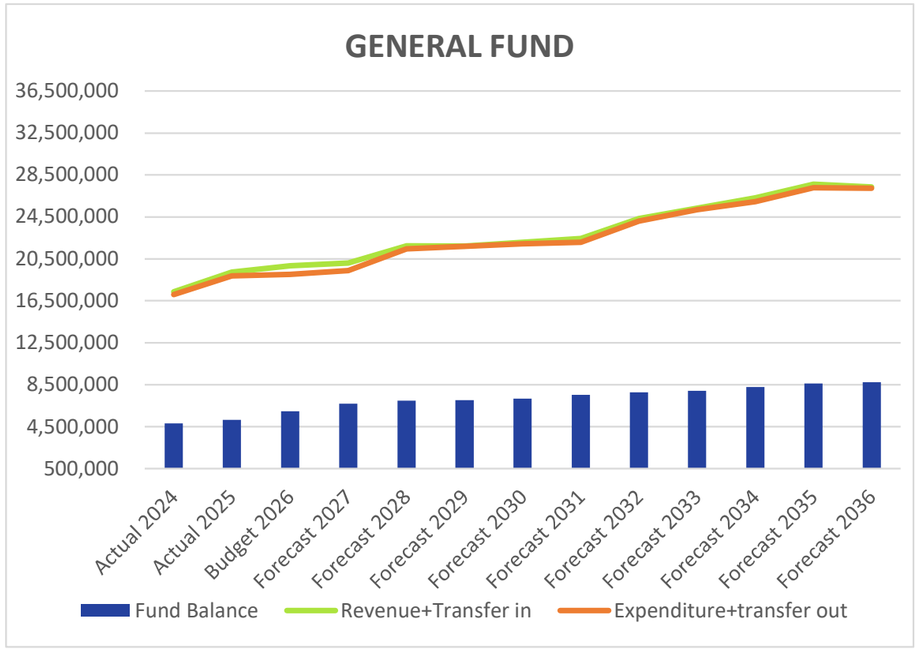
Total Funds

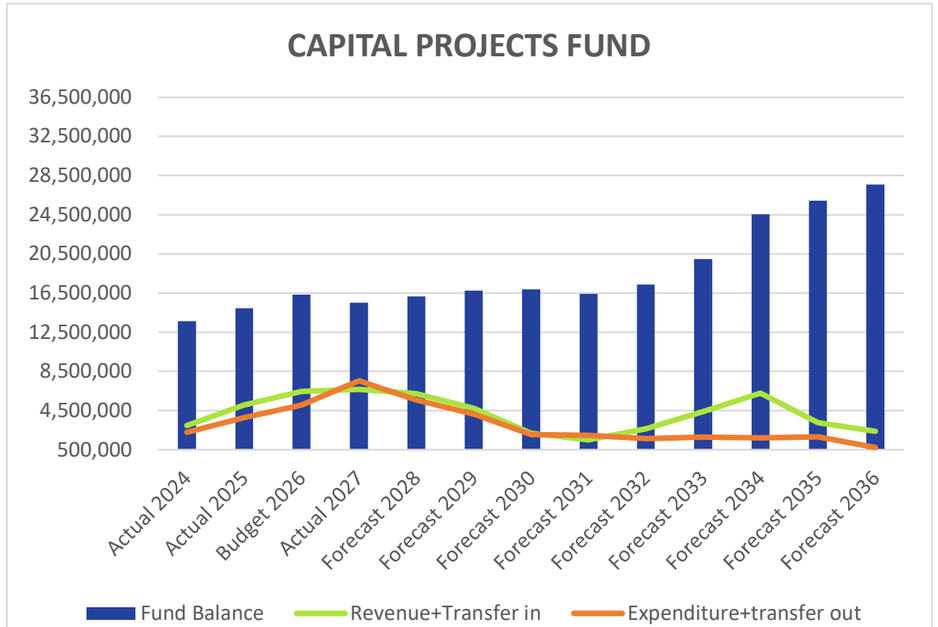
Fiscal Year	2024	2025	Budget FY26	2026	Inc/(Dec) From FY26 Budget	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Beginning Fund Balance	40,276,797	45,714,639	52,390,170	52,390,172	-	54,486,465	44,588,171	48,776,770	54,591,224	59,189,588	64,067,718	68,752,187	75,135,091	80,597,828	85,444,393
Revenues	29,460,367	34,611,292	32,696,633	37,230,805	4,534,172	38,124,392	35,639,261	34,437,057	33,203,671	33,941,335	34,740,123	38,580,030	39,968,497	37,303,508	36,877,247
Expenditures	24,103,374	28,109,356	30,141,721	35,137,522	4,995,801	48,022,685	31,450,662	28,622,602	28,605,308	29,063,205	30,055,654	32,197,126	34,505,760	32,456,944	60,579,223
Fund Balance before Transfers	45,633,790	52,216,575	54,945,082	54,483,456	(461,628)	44,588,171	48,776,770	54,591,224	59,189,588	64,067,718	68,752,187	75,135,091	80,597,828	85,444,393	61,742,417
Transfers In	4,694,002	7,614,545	5,235,808	5,241,809	6,001	9,871,440	5,071,524	5,153,664	4,593,974	3,971,384	6,640,512	7,485,140	7,886,170	9,223,856	21,310,543
Transfers Out	4,694,002	7,614,545	5,235,809	5,238,800	2,991	9,871,440	5,071,524	5,153,664	4,593,974	3,971,384	6,640,512	7,485,140	7,886,170	9,223,856	21,310,543
Fund Balance	45,714,639	52,390,170	54,945,083	54,486,465	(458,617)	44,588,170	48,776,770	54,591,224	59,189,588	64,067,718	68,752,187	75,135,091	80,597,828	85,444,393	61,742,417
Net	**5,356,993**	**6,501,936**	**2,554,911**	**2,096,291**	**(458,620)**	**(9,898,295)**	**4,188,596**	**5,814,455**	**4,598,363**	**4,878,130**	**4,684,469**	**6,382,904**	**5,462,737**	**4,846,564**	**(23,701,976)**
			OK												

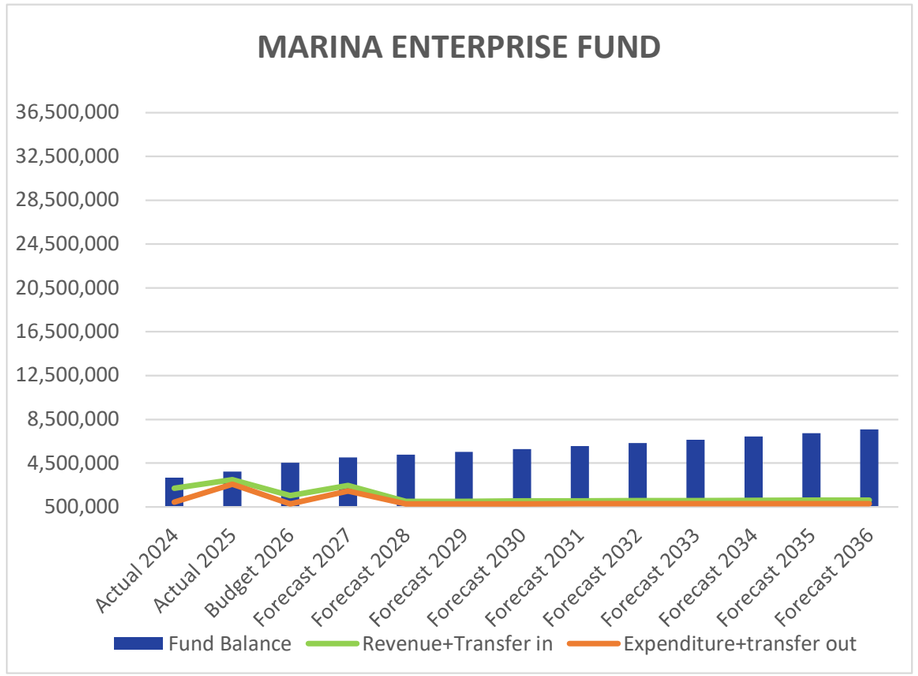
.

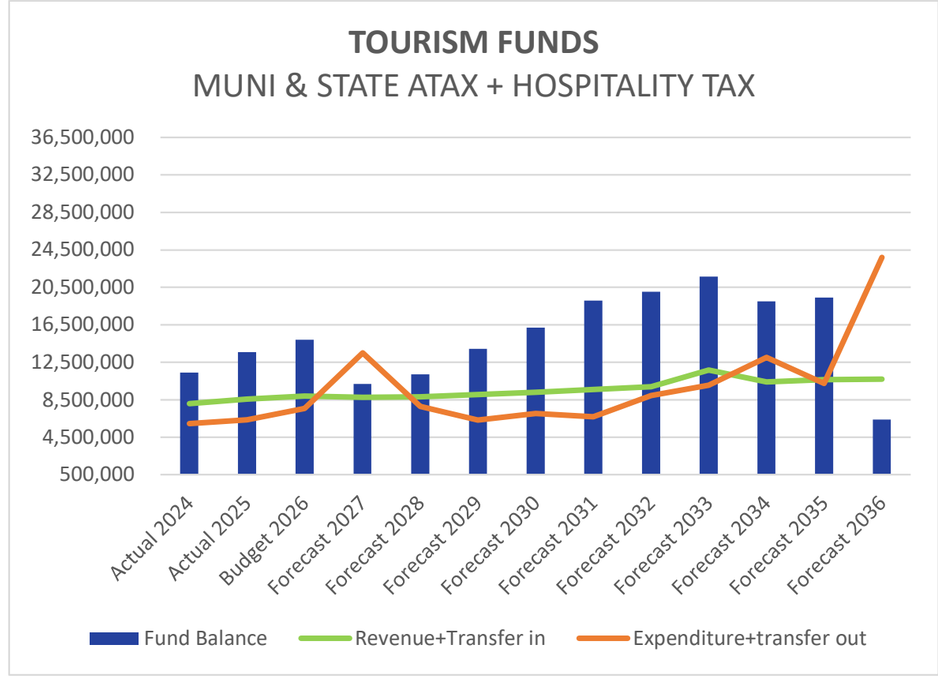
Fiscal Year	2024	2025	Budget FY26	2026	Inc/(Dec) From FY26 Budget	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Total Unrestricted Fund Balances	21,853,466	24,327,837	25,761,481	26,666,905	905,425	26,647,987	27,697,708	28,466,478	28,872,968	28,879,860	30,232,334	33,112,742	38,193,975	40,093,808	42,008,594
Total Tourism Fund Balances	11,401,402	13,578,213	13,125,057	14,925,853	1,800,795	10,175,614	11,206,104	13,936,171	16,198,019	19,087,438	20,016,431	21,634,243	19,017,057	19,398,961	6,397,441
Total Beach Fund Balance	9,101,476	10,543,186	11,581,418	8,237,146	(3,344,272)	2,597,813	4,455,432	6,511,153	8,171,665	9,873,862	11,986,608	13,569,892	16,255,494	18,494,996	5,541,652
Total Fire 1% Fund Balance	35,743	34,679	35,557	22,701	(12,856)	23,072	23,470	23,895	24,347	24,827	25,335	25,873	26,441	27,039	27,669
Total Other Fund Balance	161,391	168,015	119,314	116,215	(3,099)	122,982	130,088	137,543	145,360	153,550	162,128	171,104	180,494	190,311	200,568
Subtotal Government Funds	42,553,478	48,651,931	50,622,828	49,968,820	(654,007)	39,567,469	43,512,802	49,075,239	53,412,358	58,019,537	62,422,836	68,513,854	73,673,461	78,205,115	54,175,924
Subtotal Marina Cash Balance	3,161,161	3,738,239	4,322,255	4,517,645	195,390	5,020,702	5,263,967	5,515,986	5,777,230	6,048,181	6,329,351	6,621,238	6,924,367	7,239,278	7,566,493
Total Fund Balance & Marina Cash Ba	45,714,639	52,390,170	54,945,083	54,486,465	(458,617)	44,588,170	48,776,770	54,591,224	59,189,588	64,067,718	68,752,187	75,135,091	80,597,828	85,444,393	61,742,417

IOP - HISTORICAL AND FORECASTED ENDING FUND BALANCES - CASH

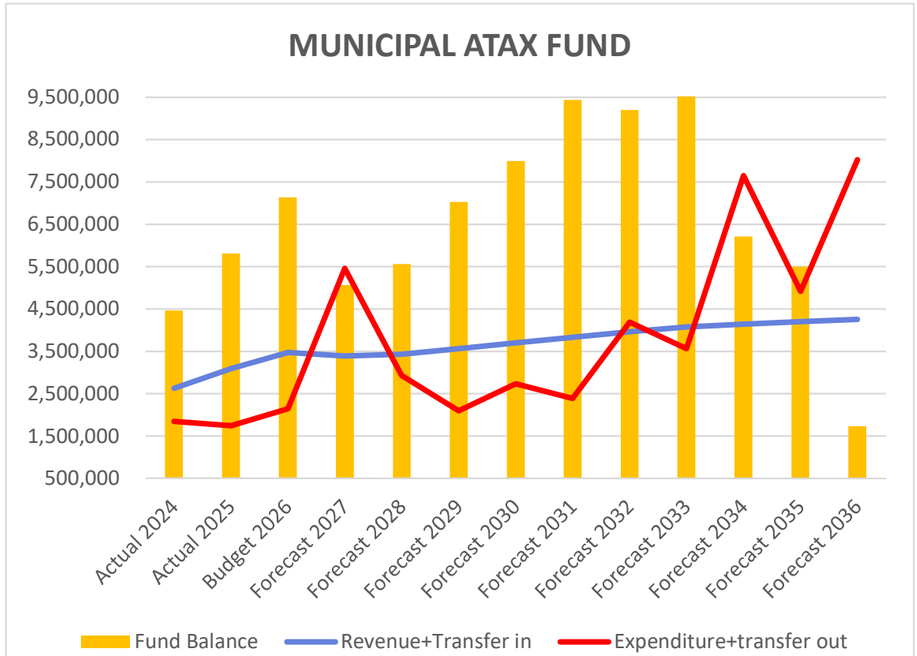


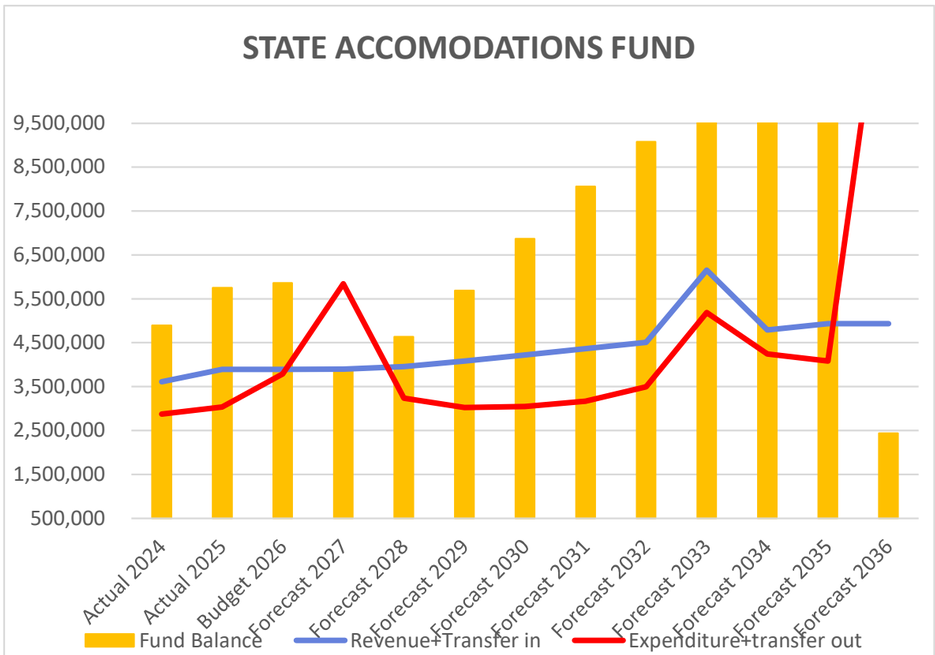


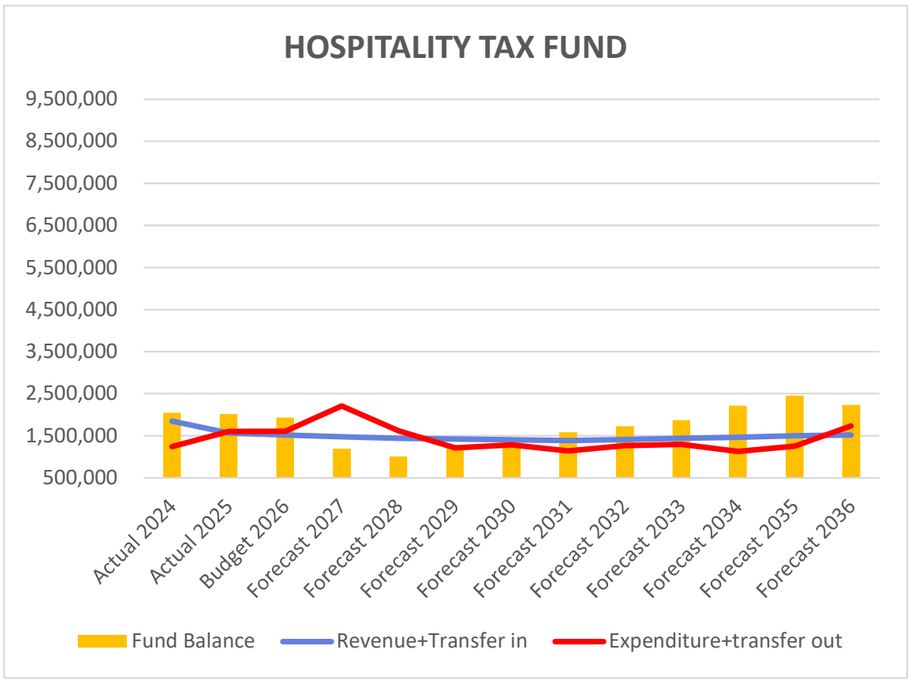


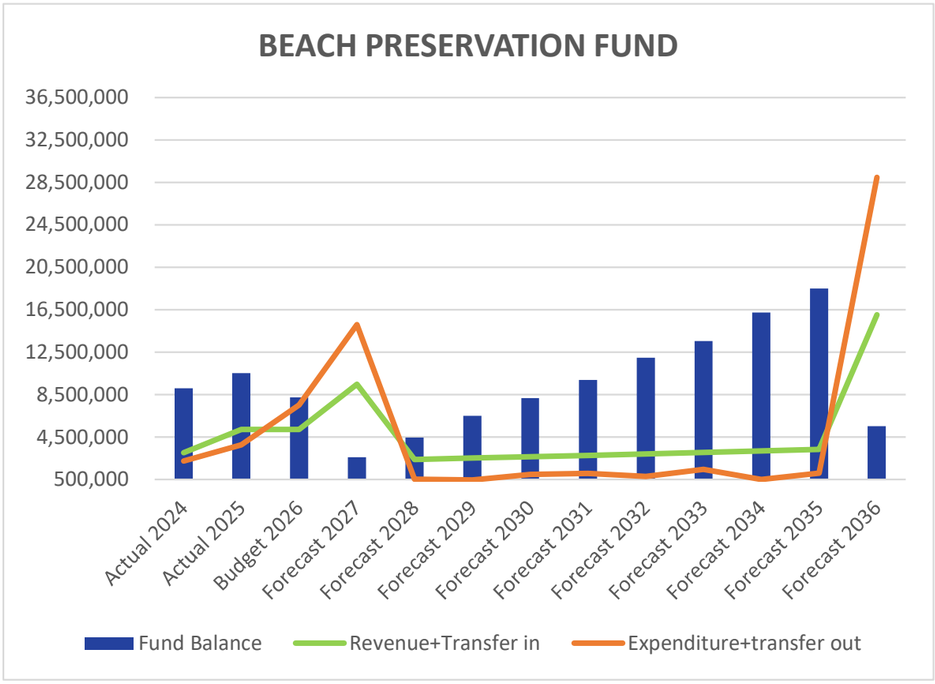


IOP - HISTORICAL AND FORECASTED ENDING FUND BALANCES - CASH









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	868,531	1,469,940	1,047,529	1,068,480	1,089,849	1,111,646	1,133,879	1,156,557	1,179,688	518,987	Fire Station-2 GO Bond Expired FY26, Public Safety Building expires in FY28	969,129	955,297	(13,832)	868,531	(86,766)
	Total - Property Taxes	5,265,162	5,638,787	5,741,697	6,482,818	7,196,513	6,888,633	7,026,406	7,166,934	7,310,273	7,456,478	7,605,608	7,757,720	7,228,580		5,638,787	5,741,697	102,910	6,482,818	741,121
	Local Option Sales Tax																	-		-
10-3100.4002	Local Option Sales Tax	1,213,304	1,238,754	1,297,546	1,323,497	1,349,967	1,376,966	1,404,506	1,432,596	1,461,248	1,490,472	1,520,282	1,550,688	1,581,701	Budget assumes 2% growth of collections; long-term forecast includes 2% annual growth.	1,238,754	1,297,546	58,792	1,323,497	25,951
	Total - Local Option Sales Tax	1,213,304	1,238,754	1,297,546	1,323,497	1,349,967	1,376,966	1,404,506	1,432,596	1,461,248	1,490,472	1,520,282	1,550,688	1,581,701		1,238,754	1,297,546	58,792	1,323,497	25,951
	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					
10-3500.4511	Administrative Fee	200,227	213,230	208,942	212,621	216,373	221,509	226,787	232,211	237,785	243,514	249,401	255,452	261,670	Accommodations Tax	213,230	208,942	(4,288)	212,621	3,679
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	-	-	-	-	-	-	-	-	-	-	-		12,988	-	(12,988)	-	-
	Total - Intergovernmental Revenue	378,392	389,141	375,774	382,299	388,950	397,038	405,322	413,807	422,498	431,400	440,520	449,862	459,433		389,141	375,774	(13,367)	382,299	6,525
	Licenses and Permits																	-		-
10-3210.4006	Business Licenses	2,076,730	2,396,726	2,323,318	2,346,551	2,370,017	2,393,717	2,417,654	2,441,831	2,466,249	2,490,911	2,515,820	2,540,979	2,566,388	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)	2,346,551	23,233
10-3210.4011	Residential Rental Licenses	1,604,259	1,551,039	1,612,263	1,628,386	1,644,669	1,677,563	1,711,114	1,728,225	1,745,508	1,762,963	1,780,592	1,798,398	1,816,382	Budget estimated at 1% increase of last 12 months. Long-term forecast increases 1% annually.	1,551,039	1,612,263	61,224	1,628,386	16,123
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	1,092,933	1,103,862	1,114,901	1,126,050	1,137,311	1,148,684	1,160,171	1,171,772	1,183,490	1,195,325	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)	1,092,933	10,821
10-3210.4005	Telecommunication Licenses	12,106	9,902	9,900	9,950	9,999	10,049	10,099	10,150	10,201	10,252	10,303	10,355	10,406	Income stream decline -shift from traditional landlines to wireless services	9,902	9,900	(2)	9,950	49
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	7,278,751	7,396,252	7,516,269	7,655,312	7,797,497	7,925,791	8,056,877	8,190,827	8,327,716	8,467,621	8,610,623		7,306,639	7,278,751	(27,888)	7,396,252	117,501
	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	630,595	643,206	656,071	669,192	675,884	682,643	689,469	696,364	703,327	710,361	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	630,595	6,244
10-3500.4514	Parking Meter Revenue	645,442	496,167	599,867	605,866	617,983	630,343	642,949	649,379	655,873	662,432	669,056	675,746	682,504	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	605,866	5,999
10-3500.4518	Residential Guest Parking Revenues	120	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Revenues from Use of Properties	1,287,160	1,050,359	1,224,218	1,236,460	1,261,189	1,286,413	1,312,141	1,325,263	1,338,515	1,351,901	1,365,420	1,379,074	1,392,865		1,050,359	1,224,218	173,859	1,236,460	12,242
	Investment Earnings																	-		-
10-3500.4505	Investment Earnings	166,006	206,774	188,000	179,147	184,156	191,718	193,093	197,218	206,843	213,718	217,843	227,468	237,093	Interest income reflects decreased rates in the LGIP investment balance due to declining interest rates	206,774	188,000	(18,774)	179,147	(8,853)
	Total - Investment Earnings	166,006	206,774	188,000	179,147	184,156	191,718	193,093	197,218	206,843	213,718	217,843	227,468	237,093		206,774	188,000	(18,774)	179,147	(8,853)
	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	36,000	18,000	18,180	18,362	18,545	18,731	18,918	19,107	19,298	19,491	19,686		26,850	36,000	9,150	18,000	(18,000)
	Total - Other Revenues	392,171	374,718	429,311	414,722	418,869	423,058	427,288	431,561	435,877	440,235	444,638	449,084	453,575		374,718	429,311	54,593	396,722	(32,589)
	Proposed Operating Revenue																	-		-
	Recurring Annually	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Structured	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Proposed Operating Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total revenues	15,646,648	16,686,199	17,085,294	17,967,945	18,871,426	18,777,430	19,127,335	19,457,058	19,798,838	20,147,406	20,500,124	20,865,396	20,553,588		16,686,197	17,085,294	399,096	17,949,945	864,649
	Actual growth	1.43%	6.64%	2.39%	5.17%	5.03%	-0.50%	1.86%	1.72%	1.76%	1.76%	1.75%	1.78%	-1.49%						
	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	1,301	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	1,301	507	1,301	-
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	17,000	17,170	17,342	17,515	17,690	17,867	18,046	18,226	18,409	18,593	18,779	MASC conferences and Statehouse meetings.	7,552	17,000	9,448	17,170	170
10-4020.5016	VEHICLE, FUEL & OIL	164	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-

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	6,000	6,060	6,121	6,182	6,244	6,306	6,369	6,433	6,497	6,562	6,628		7,079	6,000	(1,079)	6,060	60
10-4020.5088	CITIZENS & EMPLOYEE SERVICES	427	6,110	6,200	6,262	6,325	6,388	6,452	6,516	6,581	6,647	6,714	6,781	6,849	Includes $100 Thanksgiving gift card for employees	6,110	6,200	90	6,262	62
	Growth	-78.05%	1330.91%	1.47%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%		n/a	1.47%	n/a	1.00%	n/a
	Total - Mayor and Council	*123,634*	*132,760*	*146,591*	*158,814*	*158,883*	*164,311*	*169,992*	*175,939*	*177,562*	*179,202*	*180,859*	*182,533*	*184,225*		132,760	146,591	13,831	158,814	12,223
10-4110.5001	SALARIES & WAGES	528,990	564,197	719,393	786,514	825,839	867,131	910,488	956,012	1,003,813	1,054,004	1,106,704	1,162,039	1,220,141	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	786,514	67,121
10-4110.5002	OVERTIME WAGES	-	1,135	1,556	-	-	-	-	-	-	-	-	-	-		1,135	1,556	421	-	(1,556)
10-4110.5003	PART-TIME WAGES	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
10-4110.5004	FICA EXPENSE	39,356	48,235	55,575	60,168	63,177	66,336	69,652	73,135	76,792	80,631	84,663	88,896	93,341	FICA rate is 7.65%	48,235	55,575	7,340	60,168	4,593
10-4110.5005	RETIREMENT EXPENSE	91,699	93,376	134,172	145,977	153,276	160,940	168,987	177,436	186,308	195,623	205,404	215,674	226,458	SCRS employer contribution rates are 18.56%	93,376	134,172	40,796	145,977	11,805
10-4110.5006	GROUP HEALTH INSURANCE	55,711	71,804	105,219	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	105,219	33,415	101,530	(3,689)
10-4110.5007	WORKERS COMPENSATION	4,990	6,285	6,285	6,754	7,091	7,446	7,818	8,209	8,620	9,051	9,503	9,978	10,477	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.	6,285	6,285	-	6,754	469
	Growth	26.59%	25.95%	0.00%	7.46%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%		n/a	0.00%	n/a	7.46%	n/a
10-4120.5010	PRINT AND OFFICE SUPPLIES	10,948	6,686	12,000	12,120	12,241	12,364	12,487	12,612	12,738	12,866	12,994	13,124	13,255	Paper, ink, toner and basic office supplies.	6,686	12,000	5,314	12,120	120
10-4120.5013	BANK SERVICE CHARGES	11,618	13,709	5,000	5,050	5,101	5,152	5,203	5,255	5,308	5,361	5,414	5,468	5,523		13,709	5,000	(8,709)	5,050	50
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	-	-	2,000	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	-	2,000	2,000	1,000	(1,000)
10-4120.5026	MAINT & SERVICE CONTRACTS	18,948	29,582	29,000	34,800	35,148	35,499	35,854	36,213	36,575	36,941	37,310	37,683	38,060	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	29,000	(582)	34,800	5,800
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	12,000	12,120	12,241	12,364	12,487	12,612	12,738	12,866	12,994	13,124	13,255	Covers all advertising needs of the City - public notices, employment, license renewals, etc.	11,514	12,000	486	12,120	120
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	122,000	109,800	153,720	110,678	150,523	112,892	152,404	114,303	154,309	115,732	156,238	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	122,000	(24,842)	109,800	(12,200)
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*	*1,988,212*	*2,114,639*	*2,215,626*	*2,216,369*	*2,338,993*	*2,361,725*	*2,490,569*	*2,519,441*	*2,655,974*	*2,691,652*	*2,836,590*		1,570,115	1,988,212	418,097	2,114,639	126,427
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	36,600	38,283	40,197	42,207	44,317	46,533	48,860	51,303	53,868	56,561	59,389		27,250	36,600	9,350	38,283	1,683
10-4910.5004	FICA EXPENSE	8,057	8,845	9,984	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	9,984	1,139	10,816	832
10-4910.5005	RETIREMENT EXPENSE	17,655	18,303	24,222	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	24,222	5,919	26,242	2,020

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	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.	515	1,000	485	1,000	-
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	200,000	226,000	228,260	230,543	232,848	235,177	237,528	239,904	242,303	244,726	247,173	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	200,000	36,568	226,000	26,000
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*	*414,678*	*457,185*	*470,595*	*484,579*	*499,167*	*514,387*	*530,270*	*546,849*	*564,156*	*582,228*	*601,101*		351,886	414,678	62,792	457,185	42,507
	Total - General Government	1,892,907	2,054,761	2,549,481	2,730,639	2,845,104	2,865,259	3,008,152	3,052,051	3,198,402	3,245,492	3,400,989	3,456,413	3,621,916		2,054,761	2,549,481	494,720	2,730,639	181,157
	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	114,404	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	114,404	(7,509)	137,931	23,527
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	62,000	64,480	65,125	65,776	66,434	67,098	67,769	68,447	69,131	69,823	70,521	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	62,000	10,999	64,480	2,480
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	5,500	5,610	5,722	5,837	5,953	6,072	6,194	6,256	6,318	6,382	6,445	Building cleaning supplies	4,882	5,500	618	5,610	110
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	165,000	168,300	171,666	175,099	178,601	182,173	185,817	189,533	193,324	197,190	201,134	Forecast 2% annual increase each year. Includes 1/2 cost for underground tanks insurance. Includes a $5k provision for deductibles	153,971	165,000	11,029	168,300	3,300
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	6,000	6,060	6,121	6,182	6,244	6,306	6,369	6,433	6,497	6,562	6,628	Annual CALEA continuation	6,006	6,000	(6)	6,060	60
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	4,700	4,700	4,747	4,794	4,842	4,891	4,940	4,989	5,039	5,089	5,140	Includes $2,500 for food, vet appointment, and kennel maintenance supplies for PD K-9 program	3,624	4,700	1,076	4,700	-
	Audit Reconciliation	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Police	*3,408,780*	*3,593,289*	*4,000,765*	*4,594,203*	*4,799,618*	*5,014,075*	*5,238,946*	*5,474,748*	*5,722,023*	*5,981,280*	*6,253,174*	*6,538,335*	*6,837,421*		3,593,289	4,000,765	407,476	4,594,203	593,438

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	2,686,945	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	2,686,945	161,623	3,085,039	398,094
10-4510.5002	OVERTIME WAGES	464,850	591,177	481,417	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	481,417	(109,760)	550,404	68,987
10-4510.5003	PART-TIME WAGES	7,728	-	20,000	20,000	21,000	22,050	23,153	24,310	25,526	26,802	28,142	29,549	31,027		-	20,000	20,000	20,000	-
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	152,734	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	152,734	6,102	174,598	21,864
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	25,000	25,500	25,755	26,013	26,273	26,535	26,801	27,069	27,339	27,613	27,889	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	25,000	1,422	25,500	500
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	64,000	66,560	67,226	67,898	68,577	69,263	69,955	70,655	71,361	72,075	72,796	Incls phone/internet ($30.5k), cellular & data cards ($8k) and Charleston County radio fee ($27k)	54,449	64,000	9,551	66,560	2,560
10-4520.5022	WATER AND SEWER	11,836	15,051	15,000	15,150	15,302	15,455	15,609	15,765	15,923	16,082	16,243	16,405	16,569		15,051	15,000	(51)	15,150	150
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	207,720	211,874	216,112	220,434	224,843	229,340	233,926	238,605	243,377	248,245	253,210	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	207,720	9,354	211,874	4,154
10-4520.5063	RENT AND LEASES	533	2,274	2,000	2,000	2,020	2,040	2,061	2,081	2,102	2,123	2,144	2,166	2,187	Fire Dept copier. Timeclock rental moved to IT account	2,274	2,000	(274)	2,000	-
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*	*5,493,842*	*6,175,456*	*6,455,086*	*6,748,344*	*7,055,904*	*7,378,478*	*7,716,810*	*8,071,685*	*8,443,923*	*8,834,389*	*9,243,987*		5,307,478	5,493,842	186,364	6,175,456	681,614
	Total - Public Safety	8,140,437	8,900,767	9,494,607	10,769,659	11,254,704	11,762,418	12,294,850	12,853,226	13,438,834	14,052,965	14,697,098	15,372,724	16,081,409		8,900,767	9,494,607	593,840	10,769,659	1,275,052
	Building Planning and Engineering																	-		-
10-4710.5001	SALARIES & WAGES	333,413	293,826	319,720	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	319,720	25,894	348,658	28,938
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	25,549	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	25,549	9,930	26,773	1,224
10-4710.5005	RETIREMENT EXPENSE	59,913	58,547	59,559	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	59,559	1,012	64,955	5,396
10-4710.5006	GROUP HEALTH INSURANCE	64,306	53,014	58,021	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	58,021	5,007	63,172	5,151
10-4710.5007	WORKERS COMPENSATION	2,310	2,691	2,962	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	2,962	271	3,184	222
10-4720.5010	PRINT AND OFFICE SUPPLIES	11,776	6,786	11,000	11,000	11,110	11,221	11,333	11,447	11,561	11,677	11,793	11,911	12,031	Paper, ink, toner and basic office supplies.	6,786	11,000	4,214	11,000	-
10-4720.5014	MEMBERSHIP AND DUES	616	390	1,000	1,000	1,010	1,020	1,030	1,041	1,051	1,062	1,072	1,083	1,094	Floodplain Management Membership Dues	390	1,000	610	1,000	-
10-4720.5015	MEETINGS AND SEMINARS	2,211	1,723	5,000	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	5,000	3,277	5,000	-
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	3,000	1,050	1,061	1,071	1,082	1,093	1,104	1,115	1,126	1,137	1,148	Truck scheduled to be replaced in FY27	1,737	3,000	1,263	1,050	(1,950)
10-4720.5020	ELECTRIC AND GAS	6,517	5,537	6,000	6,780	6,848	6,916	6,985	7,055	7,126	7,197	7,269	7,342	7,415	Dominion Energy estimated rate increase 13%.	5,537	6,000	463	6,780	780

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	5,000	5,000	5,050	5,101	5,152	5,203	5,255	5,308	5,361	5,414	5,468		4,273	5,000	727	5,000	-
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	52,000	13,000	13,130	13,261	13,394	13,528	13,663	13,800	13,938	14,077	14,218	Includes provision for extended janitorial service, pest control, HVAC maintenance, etc. FY27 does not include Inspection Contractor	11,001	52,000	40,999	13,000	(39,000)
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	600	510	515	520	525	531	536	541	547	552	558	City logo items	153	600	447	510	(90)
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	10,300	10,403	10,507	10,612	10,718	10,825	10,934	11,043	11,153	11,265	11,378	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	10,300	1,749	10,403	103
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*	*609,208*	*603,136*	*629,664*	*657,477*	*686,638*	*717,215*	*749,277*	*782,899*	*818,158*	*855,136*	*893,916*		542,643	609,208	66,565	603,136	(6,072)
	Total - Building Planning and Engineering	574,837	542,643	609,208	603,136	629,664	657,477	686,638	717,215	749,277	782,899	818,158	855,136	893,916		542,643	609,208	66,565	603,136	(6,072)
	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	12,782	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	12,782	(8,229)	14,309	1,527
10-4610.5003	PART-TIME WAGES	19,629	27,489	27,906	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	27,906	417	31,087	3,181
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	134,102	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	134,102	10,672	133,709	(393)
10-4610.5007	WORKERS COMPENSATION	56,190	56,210	60,137	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	60,137	3,927	67,170	7,033
10-4620.5010	PRINT AND OFFICE SUPPLIES	162	551	500	500	505	510	515	520	526	531	536	541	547	Paper, ink, toner and basic office supplies.	551	500	(51)	500	-
10-4620.5014	MEMBERSHIP AND DUES	(34)	-	500	500	505	510	515	520	526	531	536	541	547		-	500	500	500	-
10-4620.5015	MEETINGS AND SEMINARS	161	241	500	500	505	510	515	520	526	531	536	541	547	Attendance at stormwater managers meetings	241	500	259	500	-
10-4620.5016	VEHICLE, FUEL & OIL	85,577	85,079	92,000	93,840	94,778	95,726	96,683	97,650	98,627	99,613	100,609	101,615	102,631	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	92,000	6,921	93,840	1,840
10-4620.5017	VEHICLE MAINTENANCE	219,456	207,857	180,500	182,305	184,128	185,969	187,829	189,707	191,604	193,520	195,456	197,410	199,384	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	180,500	(27,357)	182,305	1,805
10-4620.5020	ELECTRIC AND GAS	75,905	82,835	83,000	93,790	94,728	95,675	96,632	97,598	98,574	99,560	100,556	101,561	102,577	Increased based on actual. Also include the street lights. Dominion Energy rate increase estimated at 13%.	82,835	83,000	165	93,790	10,790
10-4620.5021	TELEPHONE/CABLE	13,270	16,169	16,000	16,160	16,322	16,485	16,650	16,816	16,984	17,154	17,326	17,499	17,674		16,169	16,000	(169)	16,160	160
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
10-4620.5025	NON-CAPITAL TOOLS & 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	94,350	100,011	-	-	-	-	-	-	-	-	-	Includes second phase of new carts for residents as part of side loader transition. New carts are sold for $75	95,619	94,350	(1,269)	100,011	5,661
	Audit Reconciliation	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Public Works	*1,780,188*	*1,952,123*	*2,015,973*	*2,171,907*	*2,143,969*	*2,219,313*	*2,298,090*	*2,380,466*	*2,466,619*	*2,556,732*	*2,651,000*	*2,749,628*	*2,852,829*		1,952,123	2,015,973	63,850	2,171,907	155,934
	Total - Public Works	1,780,188	1,952,123	2,015,973	2,171,907	2,143,969	2,219,313	2,298,090	2,380,466	2,466,619	2,556,732	2,651,000	2,749,628	2,852,829		1,952,123	2,015,973	63,850	2,171,907	155,934
	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
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	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.	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
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	Instructor pay = 70% of revenues generated from participant fees, so this line item is tied to participation.	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
10-4810.5006 GROUP HEALTH INSURANCE	66,701	71,473	75,168	83,078	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%.	71,473	75,168	3,695	83,078	7,910
10-4810.5007 WORKERS COMPENSATION	20,210	24,506	20,371	21,932	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.	24,506	20,371	(4,135)	21,932	1,561
10-4820.5010 PRINT AND OFFICE SUPPLIES	11,954	10,575	13,000	13,130	13,261	13,394	13,528	13,663	13,800	13,938	14,077	14,218	14,360	Paper, ink, toner and basic office supplies.	10,575	13,000	2,425	13,130	130
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
10-4820.5016 VEHICLE, FUEL & OIL	3,983	3,304	3,900	3,978	4,018	4,058	4,099	4,140	4,181	4,223	4,265	4,308	4,351	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.	3,304	3,900	596	3,978	78
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
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	Increased based on actual (Dominion Energy rate increase estimated at 13%)	34,421	36,000	1,579	40,680	4,680
10-4820.5021 TELEPHONE/CABLE	10,393	9,990	12,000	12,120	12,241	12,364	12,487	12,612	12,738	12,866	12,994	13,124	13,255		9,990	12,000	2,010	12,120	120
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
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	Incls Rec Dept timekeeping (3k), hardware replacements (6k), and misc provision (.5k).	5,878	9,500	3,622	9,500	-
10-4820.5025 NON-CAPITAL TOOLS & 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	Provision for small (<$5k) equipment as needed - does not include computer hardware that is now budgeted in new IT Equip, Software & Svcs account	1,983	2,000	17	2,000	-
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	Includes daily maintenance and turf and field supplies/equipment and including fire system monitoring.	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	2,209	Added budget to address temporary staffing needs	-	2,000	2,000	2,020	20
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*	*1,324,549*	*1,406,859*	*1,462,934*	*1,521,863*	*1,583,568*	*1,648,185*	*1,715,857*	*1,786,736*	*1,860,977*	*1,938,748*	*2,020,223*		1,202,578	1,324,549	121,971	1,406,859	82,310
Total - Recreation	1,136,691	1,202,578	1,324,549	1,406,859	1,462,934	1,521,863	1,583,568	1,648,185	1,715,857	1,786,736	1,860,977	1,938,748	2,020,223		1,202,578	1,324,549	121,971	1,406,859	82,310
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	-
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	Increased PT hourly rate. All BSOs wages and fringes are covered with transfers in from Tourism Funds. Added addl BSO to cover 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	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
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	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.	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):															-	-	-	-	-
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	*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.*	725,544	772,828	47,284	708,950	(63,878)
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	100% Debt service on Public Safety Building GO bond ($37.3K) and $3.5M Drainage Phase 3 GO Bond ($37.3) PSB bond matures 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	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Total - Debt service (proposed):	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Total expenditures	14,655,452	15,643,564	16,944,495	18,578,876	19,213,063	19,428,454	20,271,237	21,057,696	21,982,416	22,845,400	23,856,244	24,789,687	25,631,411		15,643,565	16,944,495	1,300,931	18,578,876	1,634,383
Actual growth	4.02%	6.74%	8.32%	9.65%	3.41%	1.12%	4.34%	3.88%	4.39%	3.93%	4.42%	3.91%	3.40%		n/a	8.32%	n/a	9.65%	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	140,800	(610,931)	(341,637)	(651,025)	(1,143,902)	(1,600,639)	(2,183,578)	(2,697,994)	(3,356,120)	(3,924,291)	(5,077,823)		1,042,632	140,800	(901,835)	(628,931)	(769,734)
																		-		
	Other Financing Sources (Uses):																	-		
	Insurance Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
															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.					
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		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	-																-		
															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)					
10-3900.4901	Transfers in	1,488,628	2,440,354	-	-	-	-	-	-	-	-	-	-	-		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		-	904,821	904,821	780,318	(124,503)
	From State Accommodations Tax Fund	-	-	1,160,917	632,577	1,132,583	1,166,561	1,166,561	1,166,561	1,516,561	1,816,561	1,955,000	2,100,000	2,300,000		-	1,160,917	1,160,917	632,577	(528,340)
	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		-	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		-	3,000	3,000	3,000	-
	From Recreation Building Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Transfers in	1,488,628	2,440,354	2,669,059	1,878,091	2,749,316	2,831,706	2,847,416	2,863,597	4,438,730	5,067,341	5,696,000	6,648,000	6,678,000		2,440,354	2,669,059	228,705	1,878,091	(790,968)
	Transfers out															-	-	-	-	-
															Transfers Out to Capital Projects Fund. (Will adjust as needed to cover GF expenses)					
10-3900.5901	Transfers out	(73,683)	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	To Capital Projects Fund	(2,116,341)	(3,224,795)	(2,069,886)	(806,095)	(2,244,208)	(2,243,209)	(1,667,051)	(1,027,515)	(2,120,737)	(2,335,973)	(2,107,556)	(2,492,446)	(1,594,985)		(3,224,795)	(2,069,886)	1,154,909	(806,095)	1,263,791
	To General Fund Assigned Fund Balance				-															
	To Municipal Accommodations Fee Fund																			
0.0%		-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
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)	(2,069,886)	(806,095)	(2,244,208)	(2,243,209)	(1,667,051)	(1,027,515)	(2,120,737)	(2,335,973)	(2,107,556)	(2,492,446)	(1,594,985)		(3,224,795)	(2,069,886)	1,154,909	(806,095)	1,263,791
	Total other financing sources (uses)	(732,277)	(692,308)	668,602	1,335,931	616,637	701,025	1,293,902	1,950,639	2,433,578	2,847,994	3,706,120	4,274,291	5,202,823		(692,308)	668,602	1,360,910	1,335,931	667,329
	Additions to Reserved FB 30%				725,000	275,000	50,000	150,000	350,000	250,000	150,000	350,000	350,000	125,000						
	Net change in fund balances	258,919	350,327	809,402	-	-	-	(0)	-	0	-	0	-	-		350,324	809,402	459,075	707,000	(102,405)
	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	4,850,649	5,575,649	5,850,649	5,900,649	6,050,649	6,400,649	6,650,649	6,800,649	7,150,649	7,500,649	7,625,649		4,041,247	4,850,649	809,402	5,575,649	725,000
	Total - Unassigned	3,727,518	4,041,247	4,850,649	5,575,649	5,850,649	5,900,649	6,050,649	6,400,649	6,650,649	6,800,649	7,150,649	7,500,649	7,625,649		4,041,247	4,850,649	809,402	5,575,649	725,000
	Total Fund Balance	4,811,839	5,162,166	5,971,568	6,696,568	6,971,568	7,021,568	7,171,568	7,521,568	7,771,568	7,921,568	8,271,568	8,621,568	8,746,568		5,162,166	5,971,568	809,402	6,696,568	725,000
	Total Fund Balance - % of Revenues	28.1%	27.0%	30.2%	33.7%	32.24%	32.49%	32.64%	33.70%	32.06%	31.42%	31.58%	31.34%	32.12%		27.0%	30.2%	3.2%	33.8%	3.5%
	Unassigned Fund Balance - % of Revenues	23.8%	24.2%	28.4%	31.0%	31.00%	31.42%	31.63%	32.90%	33.59%	33.75%	34.88%	35.95%	37.10%		24.2%	28.4%	4.2%	31.1%	2.7%
	Unassigned Fund Balance - % of Expenditures	25.4%	25.8%	28.6%	30.0%	30.45%	30.37%	29.85%	30.40%	30.25%	29.77%	29.97%	30.26%	29.75%		25.8%	28.6%	2.8%	30.0%	1.4%
																				-
	Net Earnings	258,919	350,327	809,402	-	-	-	(0)	-	0	-	0	-	-		350,324	809,402	459,078	707,000	(102,405)
	Unassigned FB Requirement	4,396,636	4,693,069	5,083,348	5,573,663	5,763,919	5,828,536	6,081,371	6,317,309	6,594,725	6,853,620	7,156,873	7,436,906	7,689,423		4,693,070	5,083,348	390,279	5,573,663	490,315

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	5,400,363	3,510,236	2,000,834	-	-	-	1,500,000	3,525,000	-	-	Budget assumes $1M stormwater grant to be used for waterway blvd and $2m estimated from SCPRT or Federal grant requested and $200k from NPDES. Also includes estimated grant of $2.2 for Ladder truck.	1,853,814	3,860,711	2,006,897	5,400,363	1,539,652
20-3500.4505	INTEREST INCOME	725,794	712,712	550,000	470,838	467,790	486,256	496,960	491,864	499,159	551,762	657,875	746,421	791,372	Interest income based on 3% annual rate of LGIP investment balance.	712,712	550,000	(162,712)	470,838	(79,162)
20-3500.4501	MISCELLANEOUS REVENUE	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Proposed Operating Revenue																			
	Recurring Annually	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Structured	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Proposed Operating Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total revenues	866,858	2,566,526	4,410,711	5,871,201	3,978,025	2,487,091	496,960	491,864	499,159	2,051,762	4,182,875	746,421	791,372		2,566,526	4,410,711	1,844,185	5,871,201	1,460,490
	Actual growth	83.79%	196.07%	71.86%	33.11%	-32.25%	-37.48%	-80.02%	-1.03%	1.48%	311.04%	103.87%	-82.16%	6.02%		196.07%	71.86%	n/a	33.11%	-66.89%
	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	-	-	6,000	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.	-	6,000	6,000	3,000	(3,000)
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*	*131,000*	*33,000*	*33,330*	*33,663*	*34,000*	*34,340*	*34,683*	*35,030*	*35,380*	*35,734*	*36,092*		464,741	131,000	(333,741)	33,000	(98,000)
20-0000.0000	Audit	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
20-4440.5025	'NON-CAPITAL TOOLS & EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	Replace/reconfigure Police Dept servers per VC3 recommendation	-	-	-	-	-
20-4440.5026	MAINT & SERVICE CONTRACTS	14,389	24,697	92,000	95,220	96,172	97,134	98,105	99,086	100,077	101,078	102,089	103,110	104,141	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	92,000	67,303	95,220	3,220
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*	*250,160*	*292,920*	*295,849*	*323,808*	*301,796*	*304,814*	*307,862*	*310,940*	*340,300*	*317,190*	*320,362*		145,878	250,160	104,282	292,920	42,760
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	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	6,961,000	4,384,000	2,920,000	838,000	790,000	442,000	579,000	451,750	605,000	110,000	Metal doors $40k, elevator $70k, PD- SUV $64k, truck $67k, FD- engine $1.250M, high water equipment $30k, drone $40.5k, PW- small drainage $100k, other drainage $250k, design & permit Myrtle $100k, 38th and 41st drainage $1.850M, Waterway Blvd $1.625k, BD- truck $45k. RD- upgrade IT $60k. FB-art $10K	-	4,365,878	4,365,878	6,961,000	2,595,122
	Total - Capital Outlay	2,074,597	2,948,139	4,365,878	6,961,000	4,384,000	2,920,000	838,000	790,000	442,000	579,000	451,750	605,000	110,000		2,948,139	4,365,878	1,417,739	6,961,000	2,595,122
20-4140.5085	CAPITAL OUTLAY	2,074,597	2,948,139	4,365,878	6,961,000	4,384,000	2,920,000	838,000	790,000	442,000	579,000	451,750	605,000	110,000	Metal doors $40k, elevator $70k, PD- SUV $64k, truck $67k, FD- engine $1.250M, high water equipment $30k, drone $40.5k, PW- small drainage $100k, other drainage $250k, design & permit Myrtle $100k, 38th and 41st drainage $1.850M, Waterway Blvd $1.625k, BD- truck $45k. RD- upgrade IT $60k. FB-art $10K	2,948,139	4,365,878	1,417,739	6,961,000	2,595,122
	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	-		-	-	-	-	-
	Interest	-	-	-	-	170,000	151,714	132,651	112,777	92,059	70,461	47,944	24,471	-		-	-	-	-	-
	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	5,063,238	7,538,066	5,567,739	4,135,229	2,034,797	1,993,445	1,652,172	1,795,981	1,701,872	1,835,846	747,645		835,018	5,063,238	4,228,220	7,538,066	2,474,828
	Actual growth	47.13%	65.33%	33.84%	48.88%	-26.14%	-25.73%	-50.79%	-2.03%	-17.12%	8.70%	-5.24%	7.87%	-59.28%		n/a	n/a	n/a	8	#VALUE!
	Revenues over (under) expenditures	(1,421,398)	(1,216,631)	(652,527)	(1,666,865)	(1,589,714)	(1,648,139)	(1,537,838)	(1,501,581)	(1,153,013)	255,781	2,481,003	(1,089,425)	43,727		1,731,508	(652,527)	(2,384,035)	(1,666,865)	(1,014,338)
	Other Financing Sources (Uses):																			
20-3500.4504	Sale of Capital Assets	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
20-3500.4512	Debt / Lease Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-

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

20-3900.4901	Transfers in																	-		-
	Transfers in	2,116,340	2,524,143	-	-	-	-	-	-	-	-	-	-	-	2,524,143	-	(2,524,143)	-	-
	From General Fund	-	-	2,069,886	806,095	2,244,208	2,243,209	1,667,051	1,027,515	2,120,737	2,335,973	2,107,556	2,492,446	1,594,985	-	2,069,886	2,069,886	806,095	(1,263,791)
	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	2,069,886	806,095	2,244,208	2,243,209	1,667,051	1,027,515	2,120,737	2,335,973	2,107,556	2,492,446	1,594,985	2,524,143	2,069,886	(454,257)	806,095	(1,263,791)
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	2,069,886	806,095	2,244,208	2,243,209	1,667,051	1,027,515	2,120,737	2,335,973	2,107,556	2,492,446	1,594,985	2,524,143	2,069,886	(454,257)	806,095	(1,263,791)
																	-		-
	Net change in fund balances	694,942	1,307,512	1,417,359	(860,770)	654,494	595,070	129,213	(474,067)	967,724	2,591,754	4,588,560	1,403,021	1,638,712	4,255,651	1,417,359	(2,838,292)	(860,770)	(2,278,129)
	Fund Balances:																		
	Nonspendable																-		-
	<placeholder>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total - Nonspendable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Restricted														-	-	-	-	-
	<placeholder>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total - Restricted	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Assigned														-	-	-	-	-
	Capital Projects	10,427,880	12,217,960	13,635,319	12,774,549	13,429,043	14,024,113	14,153,326	13,679,260	14,646,984	17,238,738	21,827,298	23,230,318	24,869,030	12,217,960	13,635,319	1,417,359	12,774,549	(860,770)
	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	16,360,409	15,499,639	16,154,133	16,749,203	16,878,416	16,404,350	17,372,074	19,963,828	24,552,388	25,955,408	27,594,120	14,943,050	16,360,409	1,417,359	15,499,639	(860,770)
	Unassigned														-	-	-	-	-
	Unassigned fund balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total - Unassigned	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Fund Balance	13,635,538	14,943,050	16,360,409	15,499,639	16,154,133	16,749,203	16,878,416	16,404,350	17,372,074	19,963,828	24,552,388	25,955,408	27,594,120	14,943,050	16,360,409	1,417,359	15,499,639	(860,770)
	Total Fund Balance - % of Revenues	457.1%	293.5%	252.5%	232.1%	259.62%	354.08%	779.96%	1079.68%	663.08%	454.99%	390.31%	801.37%	1156.33%	293.5%	252.5%	-41.1%	232.1%	-20.3%
	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%	323.1%	205.6%	290.14%	405.04%	829.49%	822.91%	1051.47%	1111.58%	1442.67%	1413.81%	3690.81%	1789.5%	323.1%	-1466.4%	205.6%	-117.5%

	Net Earnings	694,941	1,307,512	1,417,359	(860,770)	654,494	595,070	129,213	(474,067)	967,724	2,591,754	4,588,560	1,403,021	1,638,712	4,255,651	1,417,359	(2,838,292)	(860,770)	(2,278,129)

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	2,228,125	2,272,688	2,318,141	2,387,685	2,459,316	2,533,096	2,609,088	2,687,361	2,767,982	2,851,021	2,936,552	Budget based on average of last 12 months of actual collections. Long-term forecast assumes 3% annual increase.	2,067,091	2,228,125	161,034	2,272,688	44,563
30-3450.4106	County Accommodations Fee Revenue	670,238	816,000	918,629	937,002	955,742	984,414	1,013,946	1,044,365	1,075,696	1,107,966	1,141,205	1,175,442	1,210,705	Budget based on average of last 12 months of actual collections. Long-term forecast assumes 3% annual increase.	816,000	918,629	102,629	937,002	18,373
30-3500.4505	Interest	165,086	206,256	216,000	180,285	157,032	186,014	221,893	257,546	275,508	279,623	235,380	173,065	106,786	Interest income based on 3% annual rate of LGIP investment balance.	206,256	216,000	9,744	180,285	(35,715)
	Proposed Operating Revenue																			-
	Recurring Annually	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Structured	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Proposed Operating Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total revenues	2,503,152	3,089,347	3,362,754	3,389,974	3,430,915	3,558,113	3,695,155	3,835,006	3,960,292	4,074,951	4,144,568	4,199,528	4,254,043		3,089,347	3,362,754	273,407	3,389,974	27,220
	Actual growth	-8.09%	23.42%	8.85%	0.81%	1.21%	3.71%	3.85%	3.78%	3.27%	2.90%	1.71%	1.33%	1.30%		23.42%	n/a	n/a	9.73%	0.81%
	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	6,000	3,000	3,030	3,060	3,091	3,122	3,153	3,185	3,216	3,249	3,281		3,971	6,000	2,029	3,000	(3,000)
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*	*252,168*	*251,630*	*254,146*	*256,687*	*259,254*	*261,847*	*264,465*	*267,110*	*269,781*	*272,479*	*275,204*		*191,937*	*252,168*	*60,231*	*251,630*	*(538)*
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	2,500	-	11,399	-	11,513	-	11,628	-	11,744	-	11,862	Hurricane re-entry stickers every other year.	1,629	2,500	871	-	(2,500)
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	9,000	9,090	9,181	9,273	9,365	9,459	9,554	9,649	9,746	9,843	9,942	Irrigation	4,937	9,000	4,063	9,090	90
30-5620.5024	IT EQUP, SOFTWARE & SVCS	17,363	22,081	26,000	26,260	26,523	26,788	27,056	27,326	27,600	27,876	28,154	28,436	28,720	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	26,000	3,919	26,260	260
30-5620.5025	NON-CAPITAL TOOLS & EQUIPMENT	4,842	1,892	4,000	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	4,000	2,108	6,000	2,000
30-5620.5026	MAINT & SERVICE CONTRACTS	10,910	13,591	28,000	28,280	28,563	28,848	29,137	29,428	29,723	30,020	30,320	30,623	30,929	Sidewalks ($5k) parking lot ($10k), irrig ($2.5k), lighting ($2.5k), benches/cans ($2k), road patch ($5k), surveille camera maint ($1.5k).	13,591	28,000	14,409	28,280	280
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	2,000	2,020	2,040	2,061	2,081	2,102	2,123	2,144	2,166	2,187	2,209	Property & liability coverage on parking kiosks, lights and fixtures in Front Beach area	1,781	2,000	219	2,020	20
30-5620.5065	PROFESSIONAL SERVICES	4,155	395	-	-	-	-	-	-	-	-	-	-	-		395	-	(395)	-	-
30-5620.5067	CONTRACTED SERVICES	17,800	7,600	12,000	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	12,000	4,400	18,180	6,180
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*	*131,000*	*143,855*	*156,692*	*146,746*	*159,727*	*149,696*	*162,821*	*152,705*	*165,976*	*155,774*	*169,194*		*99,719*	*131,000*	*31,281*	*143,855*	*12,855*
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	3,671,715	182,715	104,715	PD- SUV $64k, drone $40.5k, cradle point $33k, FD- engine $1.250M, JD mule $27k, Sea Doo $18k, rescue boat $100k, radios $27.5k, PW- water pumps $20k, dominion underground lines $131k, RD- exterior lights $25k, FB-future expense $25K	282,098	287,000	4,902	473,500	186,500
	Proposed Operating Expenses																	-		-
	Recurring Annually	-	-		-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Structured	-	-		-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Proposed Operating Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Debt service (existing):																	-		-

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
	Revenues:													
30-4120.5009	Principal	136,778	130,753	131,795	142,081	148,357	89,588	91,021	92,477	-	-	-	-	-
30-4120.5011	Interest	24,835	28,704	34,375	17,376	11,100	4,369	2,936	1,753	-	-	-	-	-
	Total - Debt service (existing):	161,613	159,457	166,170	159,457	159,457	93,957	93,957	94,230	-	-	-	-	-
	Debt service (proposed):													
	Principal repayments	-	-		-	-	-	-	-	-	-	-	-	-
	Interest	-	-		-	-	-	-	-	-	-	-	-	-
	Total - Debt service (proposed):	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total expenditures	1,017,141	867,086	1,042,738	1,236,954	1,752,093	881,294	1,514,968	1,171,952	1,767,150	838,870	4,331,025	836,757	777,159
	Actual growth	4.82%	-14.75%	20.26%	18.63%	41.65%	-49.70%	71.90%	-22.64%	50.79%	-52.53%	416.29%	-80.68%	-7.12%
	Revenues over (under) expenditures	1,486,011	2,222,261	2,320,016	2,153,020	1,678,823	2,676,819	2,180,187	2,663,054	2,193,142	3,236,081	(186,458)	3,362,771	3,476,884
	Other Financing Sources (Uses):													
	Sale of Capital Assets	7,213	-	-	-	-	-	-	-	-	-	-	-	-
	Lease Liabilities	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)
0.0%	To Capital Projects Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
0.0%	To State Accommodations Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
0.0%	To Hospitality Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
	To Beach Preservation Fee Fund	-	-	-	(3,119,631)	-	-	-	-	-	-	-	-	(3,367,869)
1.0%	To Marina Enterprise Fund	-	-	(200,000)	(325,000)	(75,000)	(75,750)	(76,508)	(77,273)	(78,045)	(78,826)	(79,614)	(80,410)	(81,214)
0.0%	To Victim Assistance Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
0.0%	To Recreation Building Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total - Transfers out	(829,433)	(877,265)	(1,104,821)	(4,224,950)	(1,180,318)	(1,214,228)	(1,214,986)	(1,215,751)	(2,424,989)	(2,725,770)	(3,317,614)	(4,075,410)	(7,249,084)
	Total other financing sources (uses)	(708,944)	(877,265)	(991,545)	(4,224,950)	(1,180,318)	(1,214,228)	(1,214,986)	(1,215,751)	(2,424,989)	(2,725,770)	(3,317,614)	(4,075,410)	(7,249,084)
	Net change in fund balances	777,067	1,344,996	1,328,471	(2,071,929)	498,504	1,462,591	965,201	1,447,303	(231,847)	510,311	(3,504,072)	(712,639)	(3,772,200)
	Fund Balances:													
	Nonspendable													
	<placeholder>	-	-		-	-	-	-	-	-	-	-	-	-
	Total - Nonspendable	-	-	-	-	-	-	-	-	-	-	-	-	-
	Restricted													
	Tourism Related	4,462,140	5,557,135	6,885,606	4,813,677	5,312,181	6,774,772	7,739,974	9,187,277	8,955,430	9,465,742	5,961,670	5,249,030	1,476,831
	Total - Restricted	4,462,140	5,557,135	6,885,606	4,813,677	5,312,181	6,774,772	7,739,974	9,187,277	8,955,430	9,465,742	5,961,670	5,249,030	1,476,831
	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	4,462,139	5,807,135	7,135,606	5,063,677	5,562,181	7,024,772	7,989,974	9,437,277	9,205,430	9,715,742	6,211,670	5,499,030	1,726,831
	Total Fund Balance - % of Revenues	178.3%	188.0%	212.2%	149.4%	162.1%	197.43%	216.23%	246.08%	232.44%	238.43%	149.87%	130.94%	40.59%
	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%
	Unassigned Fund Balance - % of Expenditure	438.7%	669.7%	684.3%	409.4%	317.5%	797.10%	527.40%	805.26%	520.92%	1158.19%	143.42%	657.18%	222.20%
	Net Earnings	777,067	1,344,996	1,328,471	(2,071,929)	498,504	1,462,591	965,201	1,447,303	(231,847)	510,311	(3,504,072)	(712,639)	(3,772,200)

	Actual 2025	Forecast 2026	Increase/Decrease From Actual 2025	Projected 2027	Increase/Decrease From Forecast 2026
Includes Rentalscape STR compliance software ($55.6k) SBITA as defined in GASB 96.	130,753	131,795	1,042	142,081	10,286
Includes Rentalscape STR compliance software ($16.5k) SBITA as defined in GASB 96.	28,704	34,375	5,671	17,376	(16,999)
	159,457	166,170	6,713	159,457	(6,713)
					-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	867,086	1,042,738	175,652	1,236,954	194,216
	#DIV/0!	n/a	n/a	604.21%	18.63%
	2,222,261	2,320,016	97,755	2,153,020	(166,996)
	-	-	-	-	-
	-	113,276	113,276	-	(113,276)
			-		-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
			-		-
	-	-	-	-	-
	(877,265)	(904,821)	(27,556)	(780,318)	124,503
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	(3,119,631)	(3,119,631)
	-	(200,000)	(200,000)	(325,000)	(125,000)
	-	-	-	-	-
	-	-	-	-	-
	(877,265)	(1,104,821)	(227,556)	(4,224,950)	(3,120,129)
	(877,265)	(991,545)	(114,280)	(4,224,950)	(3,233,405)
	1,344,996	1,328,471	(16,525)	(2,071,929)	(3,400,400)
			-		-
	-	-	-	-	-
	-	-	-	-	-
	5,557,135	6,885,606	1,328,471	4,813,677	(2,071,929)
	5,557,135	6,885,606	1,328,471	4,813,677	(2,071,929)
			-		-
	250,000	250,000	-	250,000	-
	250,000	250,000	-	250,000	-
			-		-
	-	-	-	-	-
	-	-	-	-	-
	5,807,135	7,135,606	1,328,471	5,063,677	(2,071,929)
	188.0%	212.2%	24.2%	149.4%	-7611.8%
	0.0%	0.0%	0.0%	0.0%	0.0%
	669.7%	684.3%	14.6%	409.4%	-1066.8%
	1,344,996	1,328,471	(16,525)	(2,071,929)	(3,400,400)

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	1,451,402	1,429,631	1,408,187	1,387,064	1,366,258	1,345,764	1,365,950	1,386,440	1,407,236	1,428,345	1,449,770	Budget based 1.50% increase of most recent 12 month actual collections. Long-term forecast assumes 1.50% annual increase.	1,470,927	1,451,402	(19,525)	1,429,631	(21,771)
35-3500.4505	INTEREST INCOME	87,478	84,136	73,880	46,214	32,642	33,009	37,836	43,247	49,054	53,257	60,340	68,951	69,320	Interest income based on 3% annual rate of LGIP investment balance.	84,136	73,880	(10,256)	46,214	(27,666)
	Proposed Operating Revenue																			
	Recurring Annually	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Structured	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Proposed Operating Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total revenues	1,592,027	1,555,063	1,525,282	1,475,845	1,440,829	1,420,073	1,404,094	1,389,011	1,415,004	1,439,696	1,467,576	1,497,296	1,519,090		1,555,063	1,525,282	(29,781)	1,475,845	(49,437)
	Actual growth	12.82%	-2.32%	-1.92%	-3.24%	-2.37%	-1.44%	-1.13%	-1.07%	1.87%	1.75%	1.94%	2.03%	1.46%		n/a	-1.92%	n/a	-3.24%	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	170,000	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	170,000	(10,389)	236,138	66,138
35-4620.5067	CONTRACTED SERVICES	163,243	367,414	178,400	105,256	106,309	107,372	108,445	109,530	110,625	111,731	112,849	113,977	115,117	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 ($10K).	367,414	178,400	(189,014)	105,256	(73,144)
	Total - Public Works	*327,032*	*547,803*	*348,400*	*341,394*	*344,808*	*348,256*	*351,739*	*355,256*	*358,809*	*362,397*	*366,021*	*369,681*	*373,378*		*547,803*	*348,400*	*(199,403)*	*341,394*	*(7,006)*
	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	366,500	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, rescue boat $100k, medical monitor $7k, PW- 11 yard loader $220k	209,845	309,667	99,822	366,500	56,833
	Proposed Operating Expenses																			
	Recurring Annually	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Structured	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Proposed Operating Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Debt service (existing):															-	-	-	-	-
35-4120.5005	Principal	188,447	198,715	206,025	59,819	62,664	65,675	51,868	48,261	-	-	-	-	-		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	-	-	-	-	-		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	1,010,615	907,680	1,116,868	687,102	747,387	584,641	698,666	698,593	628,569	703,594	644,670		1,069,529	1,010,615	(58,848)	907,680	(102,935)
	Actual growth	1.38%	10.65%	-5.51%	#REF!	23.05%	-38.48%	8.77%	-21.78%	19.50%	-0.01%	-10.02%	11.94%	-8.37%		n/a	-5.51%	n/a	-10.19%	n/a
	Revenues over (under) expenditures	625,408	485,534	514,667	568,165	323,961	732,971	656,707	804,370	716,338	741,104	839,007	793,701	874,420		485,534	514,667	29,067	568,165	53,498
	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). $500k Transfer to Beach Preservation in FY27.	-	-	-	-	-
1.0%	To General Fund	(277,728)	(528,642)	(600,312)	(462,195)	(508,414)	(523,667)	(539,377)	(555,558)	(572,225)	(600,836)	(500,000)	(550,000)	(575,000)		(528,642)	(600,312)	(71,670)	(462,195)	138,117
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	-	-	-	(839,901)	-	-	-	-	-	-	-	-	(518,134)		-	-	-	(839,901)	(839,901)
1.0%	To Marina Enterprise Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Victim Assistance Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Recreation Building 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:													
Total - Transfers out	(277,728)	(528,642)	(600,312)	(1,302,096)	(508,414)	(523,667)	(539,377)	(555,558)	(572,225)	(600,836)	(500,000)	(550,000)	(1,093,134)
Total other financing sources (uses)	(18,807)	(515,595)	(600,312)	(1,302,096)	(508,414)	(523,667)	(539,377)	(555,558)	(572,225)	(600,836)	(500,000)	(550,000)	(1,093,134)
Net change in fund balances	606,601	(30,061)	(85,645)	(733,931)	(184,454)	209,304	117,330	248,812	144,113	140,267	339,007	243,701	(218,714)
Fund Balances:													
Nonspendable													
<placeholder>	-	-	-	-	-	-	-	-	-	-	-	-	-
Total - Nonspendable	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted													
Tourism Related	2,046,253	1,766,191	1,680,546	946,616	762,162	971,466	1,088,796	1,337,608	1,481,722	1,621,989	1,960,996	2,204,697	1,985,984
Total - Restricted	2,046,253	1,766,191	1,680,546	946,616	762,162	971,466	1,088,796	1,337,608	1,481,722	1,621,989	1,960,996	2,204,697	1,985,984
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	1,930,546	1,196,616	1,012,162	1,221,466	1,338,796	1,587,608	1,731,722	1,871,989	2,210,996	2,454,697	2,235,984
Total Fund Balance - % of Revenues	110.6%	129.7%	126.6%	81.1%	70.2%	86.0%	95.35%	114.30%	122.38%	130.03%	150.66%	163.94%	147.19%
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%	191.0%	131.8%	90.6%	177.8%	179.13%	271.55%	247.86%	267.97%	351.75%	348.88%	346.84%
Net Earnings	606,601	(30,061)	(85,645)	(733,931)	(184,454)	209,304	117,330	248,812	144,113	140,267	339,007	243,701	(218,714)

	Actual 2025	Forecast 2026	Increase/Decrease From Actual 2025	Projected 2027	Increase/Decrease From Forecast 2026
Total - Transfers out	(528,642)	(600,312)	(71,670)	(1,302,096)	(701,784)
Total other financing sources (uses)	(515,595)	(600,312)	(84,717)	(1,302,096)	(701,784)
Net change in fund balances	(30,061)	(85,645)	(55,650)	(733,931)	(648,286)
Total - Nonspendable	-	-	-	-	-
Total - Restricted	1,766,191	1,680,546	(85,645)	946,616	(733,931)
Total - Assigned	250,000	250,000	-	250,000	-
Total - Unassigned	-	-	-	-	-
Total Fund Balance	2,016,191	1,930,546	(85,645)	1,196,616	(733,931)
Total Fund Balance - % of Revenues	129.7%	126.6%	287.6%	81.1%	1484.6%
Unassigned Fund Balance - % of Revenues	0.0%	0.0%	0.0%	0.0%	0.0%
Unassigned Fund Balance - % of Expenditures	188.5%	191.0%	145.5%	131.8%	713.0%
Net Earnings	(30,061)	(85,645)	(55,650)	(733,931)	(648,286)

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	2,695,717	2,776,589	2,859,886	2,945,683	3,034,053	3,125,075	3,218,827	3,315,392	Budget based on 2% increase of most recent 12 month actual collections. Long-term forecast assumes 3% 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	1,186,527	1,210,257	1,234,462	1,259,152	1,284,335	1,310,021	1,336,222	1,362,946	1,390,205	1,418,009	Budget based on 2% increase of most recent 12 month actual collections. Long-term forecast assumes 3% annual increase.	1,129,380	1,163,261	33,881	1,186,527	23,265
50-3500.4505	INTEREST INCOME	269,127	247,037	217,497	144,458	126,312	152,537	185,604	220,667	253,328	282,647	305,038	325,709	205,121	Interest income based on 3% annual rate of LGIP investment balance.	247,037	217,497	(29,540)	144,458	(73,039)
	Growth	105.59%	-8.21%	-11.96%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%		n/a	-11.96%	n/a	-33.58%	n/a
50-3450.4111	GRANT INCOME	12,352	4,184	-	4,001	-	-	-	-	-	1,500,000	-	-	-	SCMIT grant for 50% reimbursement of body armor	4,184	-	(4,184)	4,001	4,001
	Growth	n/a	-66.13%	-100.00%	-4.38%	-100.00%	1.00%	1.00%	1.00%	1.00%	1.00%	-100.00%	1.00%	1.00%		n/a	-100.00%	n/a	n/a	n/a
	Proposed Operating Revenue																			-
	Recurring Annually	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Structured	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Proposed Operating Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total revenues	3,610,788	3,827,592	3,896,330	3,900,869	3,953,770	4,082,717	4,221,344	4,364,888	4,509,032	6,152,922	4,793,059	4,934,741	4,938,522		3,827,592	3,896,330	68,738	3,900,869	4,539
	Actual growth	-1.32%	6.00%	1.80%	0.12%	1.36%	3.26%	3.40%	3.40%	3.30%	36.46%	-22.10%	2.96%	0.08%		#DIV/0!	n/a	n/a	1.91%	0.12%
	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	1,079,000	1,104,896	1,115,945	1,127,104	1,138,375	1,149,759	1,161,257	1,172,869	1,184,598	1,196,444	1,208,408	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	1,079,000	(32,710)	1,104,896	25,896
	Total - General Government	*1,095,699*	*1,208,010*	*1,212,400*	*1,248,450*	*1,250,048*	*1,262,549*	*1,275,174*	*1,287,926*	*1,300,805*	*1,313,813*	*1,326,951*	*1,340,221*	*1,353,623*		*1,208,010*	*1,212,400*	*4,390*	*1,248,450*	36,050
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, rescue boat $100k, RD- playground equipment $20k, basketball goals $22k, picnic shelter $92k, FB- resurface Ocean Blvd $100k, repair sidewalks Ocean Blvd $70k, future expense $25K	-	-	-	-	-
	Cash Funded (Dashboard)	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Cash Funded (CIP)	365,681	216,024	765,667	660,000	447,000	184,500	278,000	391,500	346,000	1,723,000	627,500	304,500	885,500		216,024	765,667	549,643	660,000	(105,667)
	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	2,330,736	2,309,948	2,101,748	1,854,985	1,872,466	2,002,024	1,972,744	3,366,129	2,287,180	1,980,899	2,578,788		1,703,262	2,330,736	789,578	2,309,948	(20,788)
	Actual growth	-2.07%	-2.04%	36.84%	-0.89%	-9.01%	-11.74%	0.94%	6.92%	-1.46%	70.63%	-32.05%	-13.39%	30.18%		-2.04%	n/a	n/a	35.62%	-0.89%
																		-		
	Revenues over (under) expenditures	1,872,096	2,124,330	1,565,594	1,590,922	1,852,022	2,227,732	2,348,878	2,362,864	2,536,288	2,786,793	2,505,879	2,953,842	2,359,735		2,124,330	1,565,594	(720,840)	1,590,922	25,327
	Other Financing Sources (Uses):																			
	Sale of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Lease Liabilities	-	68,968	-	-	-	-	-	-	-	-	-	-	-		68,968	-	(68,968)	-	-
50-3900.4901	Transfers in																	-		-

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
Revenues:														
Transfers in		-	-	-	-	-	-	-	-	-	-	-	-	-
From General Fund		-	-	-	-	-	-	-	-	-	-	-	-	-
From Capital Projects Fund		-	-	-	-	-	-	-	-	-	-	-	-	-
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)	-	-	-	-	-	-	-	-	-	-	-
1.0%	To General Fund	(1,355,544)	(1,060,994)	(1,160,917)	(632,577)	(1,132,583)	(1,166,561)	(1,166,561)	(1,166,561)	(1,516,561)	(1,816,561)	(1,955,000)	(2,100,000)	(2,300,000)
0.0%	To Capital Projects Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
0.0%	To Municipal Accommodations Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
0.0%	To Hospitality Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
	To Beach Preservation Fee Fund	-	-	-	(2,399,716)	-	-	-	-	-	-	-	-	(9,067,341)
1.0%	To Marina Enterprise Fund	-	(386,300)	(299,864)	(500,006)	-	-	-	-	-	-	-	-	-
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)
Total - Transfers out		(1,133,147)	(1,331,421)	(1,460,781)	(3,535,300)	(1,135,583)	(1,169,561)	(1,169,561)	(1,169,561)	(1,519,561)	(1,819,561)	(1,958,000)	(2,103,000)	(11,370,341)
Total other financing sources (uses)		(1,133,147)	(1,262,453)	(1,460,781)	(3,535,300)	(1,135,583)	(1,169,561)	(1,169,561)	(1,169,561)	(1,519,561)	(1,819,561)	(1,958,000)	(2,103,000)	(11,370,341)
Net change in fund balances		738,949	861,877	104,813	(1,944,378)	716,439	1,058,171	1,179,317	1,193,303	1,016,727	967,233	547,879	850,842	(9,010,606)
Fund Balances:														
Nonspendable														
<placeholder>		-	-	-	-	-	-	-	-	-	-	-	-	-
Total - Nonspendable		-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted														
Tourism Related		4,893,009	5,504,887	5,609,701	3,665,322	4,381,761	5,439,932	6,619,249	7,812,553	8,829,280	9,796,512	10,344,391	11,195,233	2,184,627
Total - Restricted		4,893,010	5,504,887	5,609,701	3,665,322	4,381,761	5,439,932	6,619,249	7,812,553	8,829,280	9,796,512	10,344,391	11,195,233	2,184,627
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		4,893,010	5,754,887	5,859,701	3,915,322	4,631,761	5,689,932	6,869,249	8,062,553	9,079,280	10,046,512	10,594,391	11,445,233	2,434,627
Total Fund Balance - % of Revenues		135.5%	150.4%	150.4%	100.4%	117.15%	139.37%	162.73%	184.71%	201.36%	163.28%	221.04%	231.93%	49.30%
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		281.4%	337.9%	251.4%	169.5%	220.38%	306.74%	366.86%	402.72%	460.24%	298.46%	463.21%	577.78%	94.41%
Net Earnings		738,949	861,877	104,813	(1,944,378)	716,439	1,058,171	1,179,317	1,193,303	1,016,727	967,233	547,879	850,842	(9,010,606)

	Actual 2025	Forecast 2026	Increase/Decrease From Actual 2025	Projected 2027	Increase/Decrease From Forecast 2026
Transfers in	-	-	-	-	-
From General Fund	-	-	-	-	-
From Capital Projects Fund	-	-	-	-	-
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	-	-	-	-	-
Transfers out			-		-
Transfers out	(1,331,421)	-	1,331,421	-	-
To General Fund	(1,060,994)	(1,160,917)	(99,923)	(632,577)	528,340
To Capital Projects Fund	-	-	-	-	-
To Municipal Accommodations Fee Fund	-	-	-	-	-
To Hospitality Tax Fund	-	-	-	-	-
To Beach Preservation Fee Fund	-	-	-	(2,399,716)	(2,399,716)
To Marina Enterprise Fund	(386,300)	(299,864)	86,436	(500,006)	(200,142)
To Victim Assistance Fund	-	-	-	-	-
To Recreation Building Fund	(3,000)	-	3,000	(3,000)	(3,000)
Total - Transfers out	(1,331,421)	(1,460,781)	(129,360)	(3,535,300)	(2,074,519)
Total other financing sources (uses)	(1,262,453)	(1,460,781)	(198,328)	(3,535,300)	(2,074,519)
Net change in fund balances	861,877	104,813	(919,168)	(1,944,378)	(2,049,192)
Fund Balances:					
Nonspendable					
<placeholder>	-	-	-	-	-
Total - Nonspendable	-	-	-	-	-
Restricted			-		-
Tourism Related	5,504,887	5,609,701	104,813	3,665,322	(1,944,378)
Total - Restricted	5,504,887	5,609,701	104,813	3,665,322	(1,944,378)
Assigned			-		-
Front Beach Maintenance	250,000	250,000	-	250,000	-
Total - Assigned	250,000	250,000	-	250,000	-
Unassigned					-
Unassigned fund balance	-	-	-	-	-
Total - Unassigned	-	-	-	-	-
Total Fund Balance	5,754,887	5,859,701	104,813	3,915,322	(1,839,565)
Total Fund Balance - % of Revenues	150.4%	150.4%	152.5%	100.4%	0.0%
Unassigned Fund Balance - % of Revenues	0.0%	0.0%	0.0%	0.0%	0.0%
Unassigned Fund Balance - % of Expenditures	337.9%	251.4%	13.3%	169.5%	0.0%
Net Earnings	861,877	104,813	(919,168)	(1,944,378)	(2,806,255)

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	2,228,125	2,250,406	2,295,414	2,364,277	2,435,205	2,508,261	2,583,509	2,661,014	2,740,845	2,823,070	2,907,762	Budget based on 1% increase of most recent 12 month actual collections. Long-term forecast assumes 1% annual increase.	2,067,091	2,228,125	161,034	2,250,406	22,281
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	66,144	104,235	162,068	216,987	266,683	323,061	377,682	440,769	513,554	163,793	Interest income based on 3% annual rate of LGIP investment balance.	465,880	469,546	3,666	66,144	(403,402)
58-3500.4501	Miscellaneous Income	-	1,703,089	-	-	-	-	-	-	-	-	-	-	-		1,703,089	-	(1,703,089)	-	-
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	5,221,671	3,116,550	2,399,650	2,526,345	2,652,193	2,774,944	2,906,570	3,038,697	3,181,614	3,336,624	3,071,555		5,208,800	5,221,671	12,871	3,116,550	(2,105,121)
	Actual growth	33.02%	73.01%	0.25%	-40.32%	-23.00%	5.28%	4.98%	4.63%	4.74%	4.55%	4.70%	4.87%	-7.94%		n/a	0.25%	n/a	-40.32%	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	825,188	132,030	105,624	106,680	107,747	108,825	109,913	111,012	112,122	113,243	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)	825,188	(606,187)
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	-	14,214,944	410,000	365,000	885,000	965,000	685,000	1,345,500	385,000	985,000	28,865,000		896,627	-	(896,627)	14,214,944	14,214,944
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	15,115,131	542,030	470,624	991,680	1,072,747	793,825	1,455,413	496,012	1,097,122	28,978,243		3,640,050	7,527,711	3,887,661	15,115,131	7,587,420
	Actual growth	448.23%	61.43%	106.80%	100.79%	-96.41%	-13.17%	110.72%	8.17%	-26.00%	83.34%	-65.92%	121.19%	2541.30%		n/a	106.80%	n/a	100.79%	n/a
	Revenues over (under) expenditures	755,753	1,568,750	(2,306,040)	(11,998,581)	1,857,619	2,055,721	1,660,512	1,702,197	2,112,746	1,583,284	2,685,602	2,239,502	(25,906,688)		1,568,750	(2,306,040)	(3,874,790)	(11,998,581)	(9,692,541)
	Other Financing Sources (Uses):																			
	Transfers in																			
57-3900.4901	Transfers in	-	-		-	-	-	-	-	-	-	-	-	-	FY27 transferred in from Capital Fund ($3M), Municipal A-Tax ($2.5M), Hospitality ($500K) and ($3M) 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	-	-	-	3,119,631	-	-	-	-	-	-	-	-	3,367,869		-	-	-	3,119,631	3,119,631
	% of Shortfall Transferred in	-	-	0.00%	26.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	13.00%		0.00%	0.00%	0%	26.00%	26.00%
	From State Accommodations Tax Fund	-	-	-	2,399,716	-	-	-	-	-	-	-	-	9,067,341		-	-	-	2,399,716	2,399,716
	% of Shortfall Transferred in	-	-	0.00%	20.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	35.00%		0.00%	0.00%	0%	20.00%	20.00%
	From Hospitality Tax Fund	-	-	-	839,901	-	-	-	-	-	-	-	-	518,134		-	-	-	839,901	839,901
	% of Shortfall Transferred in	-	-	0.00%	7.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.00%		0.00%	0.00%	0%	7.00%	7.00%
	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	-	-	-	6,359,248	-	-	-	-	-	-	-	-	12,953,344		-	-	-	6,359,248	6,359,248
	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)	-	6,359,248	-	-	-	-	-	-	-	-	12,953,344		(127,040)	-	127,040	6,359,248	6,359,248
	Net change in fund balances	755,753	1,441,710	(2,306,040)	(5,639,333)	1,857,619	2,055,721	1,660,512	1,702,197	2,112,746	1,583,284	2,685,602	2,239,502	(12,953,344)		1,441,710	(2,306,040)	(3,747,750)	(5,639,333)	(3,333,293)
	Fund Balances:																			
	Nonspendable																			
	<placeholder>	-	-		-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Nonspendable	-	-		-	-	-	-	-	-	-	-	-	-		-	-	-	-	-

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
Restricted													
Beach Preservation	9,101,476	10,543,186	8,237,146	2,597,813	4,455,432	6,511,153	8,171,665	9,873,862	11,986,608	13,569,892	16,255,494	18,494,996	5,541,652
Total - Restricted	9,101,476	10,543,186	8,237,146	2,597,813	4,455,432	6,511,153	8,171,665	9,873,862	11,986,608	13,569,892	16,255,494	18,494,996	5,541,652
Committed													
<placeholder>	-	-		-	-	-	-	-	-	-	-	-	-
Total - Committed	-	-	-	-	-	-	-	-	-	-	-	-	-
Unassigned													
Unassigned fund balance	-	-		-	-	-	-	-	-	-	-	-	-
Total - Unassigned	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Fund Balance	9,101,476	10,543,186	8,237,146	2,597,813	4,455,432	6,511,153	8,171,665	9,873,862	11,986,608	13,569,892	16,255,494	18,494,996	5,541,652
Total Fund Balance - % of Revenues	302.3%	202.4%	157.7%	27.4%	185.67%	257.73%	308.11%	355.82%	412.40%	446.57%	510.92%	554.30%	34.58%
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%	109.4%	17.2%	821.99%	1383.51%	824.02%	920.43%	1509.98%	932.37%	3277.24%	1685.77%	19.12%
Net Earnings	755,753	1,441,710	(2,306,040)	(5,639,333)	1,857,619	2,055,721	1,660,512	1,702,197	2,112,746	1,583,284	2,685,602	2,239,502	(12,953,344)
Debt Service Coverage	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues & Transfers In	3,010,612	5,208,800	5,221,671	9,475,798	2,399,650	2,526,345	2,652,193	2,774,944	2,906,570	3,038,697	3,181,614	3,336,624	16,024,899
Operating Expenses & Transfers Out	358,313	2,091,950	1,431,375	900,188	132,030	105,624	106,680	107,747	108,825	109,913	111,012	112,122	113,243
Cash Funded Capital Outlay	1,896,546	1,666,121	6,096,336	14,214,944	410,000	365,000	885,000	965,000	685,000	1,345,500	385,000	985,000	28,865,000
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-

NOTES

	Actual	Forecast	Increase/Decrease	Projected	Increase/Decrease
	2025	2026	From Actual 2025	2027	From Forecast 2026
Restricted	-	-	-	-	-
Beach Preservation	10,543,186	8,237,146	(2,306,040)	2,597,813	(5,639,333)
Total - Restricted	10,543,186	8,237,146	(2,306,040)	2,597,813	(5,639,333)
Committed	-	-	-	-	-
<placeholder>	-	-	-	-	-
Total - Committed	-	-	-	-	-
Unassigned	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-
Total - Unassigned	-	-	-	-	-
Total Fund Balance	10,543,186	8,237,146	(2,306,040)	2,597,813	-
Total Fund Balance - % of Revenues	202.4%	157.7%	-17916.6%	27.4%	0.0%
Unassigned Fund Balance - % of Revenues	0.0%	0.0%	0.0%	0.0%	0.0%
Unassigned Fund Balance - % of Expenditures	289.6%	109.4%	-59.3%	17.2%	0.0%
Net Earnings	1,441,710	(2,306,040)	(3,747,750)	(5,639,333)	(3,333,293)
Debt Service Coverage	-	-	-	-	-
Total Revenues & Transfers In	5,208,800	5,221,671	5,221,671	9,475,798	-
Operating Expenses & Transfers Out	2,091,950	1,431,375	1,431,375	900,188	-
Cash Funded Capital Outlay	896,627	6,096,336	6,096,336	14,214,944	-
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															-	-	-	-	-
	<placeholder>	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	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
	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
40-3500.4505	INTEREST	775	710	625	342	348	355	361	368	376	384	392	401	410	Interest income based on 3% annual rate of LGIP investment balance.
	Proposed Operating Revenue														
	Recurring Annually	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Structured	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Total - Proposed Operating Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Total revenues	228,635	284,203	341,647	344,774	348,224	351,709	355,230	358,785	362,377	366,005	369,670	373,371	377,110	
	Actual growth	9.48%	24.30%	20.21%	0.92%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	
	Expenditures:														
40-4520.5013	BANK SERVICE CHARGES	48	53	150	152	153	155	156	158	159	161	162	164	166	FD1% Fund
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
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
40-4520.5025	NON-CAPITAL TOOLS & EQUIPEMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	FD1% Fund
40-4520.5041	UNIFORM	-	-	-	-	-	-	-	-	-	-	-	-	-	FD1% Fund
40-4520.5062	INSURANCE	218,050	272,255	342,000	330,030	333,330	336,664	340,030	343,431	346,865	350,333	353,837	357,375	360,949	FD1% Fund. This line item includes contributions to the Fireman's Retirement Fund
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
	Total - Expenditures:	224,216	285,265	353,627	344,403	347,827	351,285	354,778	358,305	361,869	365,467	369,102	372,773	376,481	
	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	353,627	344,403	347,827	351,285	354,778	358,305	361,869	365,467	369,102	372,773	376,481	
	Actual growth	13.48%	27.23%	23.96%	-2.61%	0.99%	0.99%	0.99%	0.99%	0.99%	0.99%	0.99%	0.99%	0.99%	
	Revenues over (under) expenditures	4,419	(1,062)	(11,980)	372	398	425	452	480	509	538	568	598	630	
	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)	(11,980)	372	398	425	452	480	509	538	568	598	630	
	Fund Balances:														
	Nonspendable														
	<placeholder>	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Total - Nonspendable	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Restricted														
	<placeholder>	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Total - Restricted	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Assigned														
	Assigned	35,743	34,681	22,701	23,072	23,470	23,895	24,347	24,827	25,335	25,873	26,441	27,039	27,669	
	Total - Assigned	35,743	34,681	22,701	23,072	23,470	23,895	24,347	24,827	25,335	25,873	26,441	27,039	27,669	
	Unassigned														
	Unassigned fund balance	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Total - Unassigned	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Total Fund Balance	35,743	34,681	22,701	23,072	23,470	23,895	24,347	24,827	25,335	25,873	26,441	27,039	27,669	
	Total Fund Balance - % of Revenues	15.6%	12.2%	0.0%	6.7%	6.74%	6.79%	6.85%	6.92%	6.99%	7.07%	7.15%	7.24%	7.34%	
	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	15.9%	12.2%	0.0%	6.7%	6.75%	6.80%	6.86%	6.93%	7.00%	7.08%	7.16%	7.25%	7.35%	
	Net Earnings	4,419	(1,062)	(11,980)	372	398	425	452	480	509	538	568	598	630	

	Actual 2025	Forecast 2026	Increase/Decrease From Actual 2025	Projected 2027	Increase/Decrease From Forecast 2026
	283,493	341,022	57,529	344,432	3,410
	710	625	(85)	342	(283)
					-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	284,203	341,647	57,444	344,774	3,128
	n/a	20.21%	n/a	0.92%	n/a
	53	150	97	152	2
	6,867	5,000	(1,867)	7,070	2,070
	5,854	5,100	(754)	5,151	51
	-	-	-	-	-
	-	-	-	-	-
	272,255	342,000	69,745	330,030	(11,970)
	235	1,375	1,140	2,000	625
	285,264	353,627	68,361	344,403	(9,223)
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	285,264	353,627	68,361	344,403	(9,223)
	n/a	23.96%	n/a	-2.61%	n/a
	(1,061)	(11,980)	(10,917)	371	12,350
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	(1,061)	(11,980)	(11,980)	371	12,351
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	34,681	22,701	(11,980)	23,072	372
	34,681	22,701	(11,980)	23,072	372
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	34,681	22,701	(11,980)	23,072	372
	12.2%	6.6%	-20.9%	6.7%	11.9%
	0.0%	0.0%	0.0%	0.0%	0.0%
	12.2%	6.4%	-17.5%	6.7%	-4.0%
	(1,061)	(11,980)	(11,980)	371	12,351

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. FY26 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	-	-	-	-	-
0.0%	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	5,000	2,586	2,790	3,001	3,218	3,442	3,674	3,912	4,158	4,412	4,674	Interest income based on 3% annual rate of LGIP investment balance.	5,613	5,000	(613)	2,586	(2,414)
	Proposed Operating Revenue																			
	Recurring Annually	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Structured	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Proposed Operating Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total revenues	23,088	18,900	21,000	18,746	19,112	19,486	19,868	20,258	20,658	21,066	21,484	21,911	22,348		18,900	21,000	2,100	18,746	(2,254)
	Actual growth	2.53%	-18.14%	11.11%	-10.73%	1.95%	1.96%	1.96%	1.97%	1.97%	1.98%	1.98%	1.99%	1.99%		n/a	11.11%	n/a	-10.73%	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	-	-	-	-	-	-	-	-	-	-	-	-	-	32% ($60K) cost to reconstruct 2 Tennis Courts total of $190K.	-	-	-	-	-
	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	(53,800)	3,798	4,014	4,237	4,467	4,703	4,947	5,199	5,458	5,725	6,000		5,116	(53,800)	(58,916)	3,798	57,598
	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		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	(50,800)	6,798	7,014	7,237	7,467	7,703	7,947	8,199	8,458	8,725	9,000		8,116	(50,800)	(58,916)	6,798	57,598
	Fund Balances:																			
	Nonspendable															-	-	-	-	-
	<placeholder>	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Nonspendable	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Restricted															-	-	-	-	-
	<placeholder>	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Restricted	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Assigned															-	-	-	-	-
	Assigned	126,779	134,895	84,095	90,893	97,908	105,145	112,611	120,315	128,262	136,461	144,919	153,643	162,643		134,895	84,095	(50,800)	90,893	6,798
	Total - Assigned	126,779	134,895	84,095	90,893	97,908	105,145	112,611	120,315	128,262	136,461	144,919	153,643	162,643		134,895	84,095	(50,800)	90,893	6,798
	Unassigned															-	-	-	-	-
	Unassigned fund balance	-	-		-	-	-	-	-	-	-	-	-	-		-		-	-	-
	Total - Unassigned	-	-		-	-	-	-	-	-	-	-	-	-		-		-	-	-
	Total Fund Balance	126,779	134,895	84,095	90,893	97,908	105,145	112,611	120,315	128,262	136,461	144,919	153,643	162,643		134,895	84,095	(50,800)	90,893	6,798
	Total Fund Balance - % of Revenues	486.0%	616.0%	350.4%	418.0%	442.79%	467.61%	492.45%	517.30%	542.15%	567.02%	591.89%	616.76%	641.64%		616.0%	350.4%	-2419.0%	418.0%	-301.6%
	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	1010.1%	978.6%	112.4%	608.1%	648.50%	689.54%	731.20%	773.48%	816.41%	860.00%	904.26%	949.21%	994.86%		978.6%	112.4%	-83.3%	608.1%	-11.4%
	Net Earnings	13,537	8,116	(50,800)	6,798	7,014	7,237	7,467	7,703	7,947	8,199	8,458	8,725	9,000		8,116	(50,800)	(58,916)	6,798	57,598

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	143,451	7,434	3,595	3,724	3,861	4,004	4,155	4,314	4,480	4,654	4,836	Interest income based on 3% annual rate of LGIP investment balance. LGIP balance reduced for Marina Dredging.	129,248	143,451	143,451	7,434	(136,017)
	Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Non-Operating Revenues	98,405	129,248	143,451	7,434	3,595	3,724	3,861	4,004	4,155	4,314	4,480	4,654	4,836		129,248	143,451	143,451	7,434	(136,017)
	Proposed Operating Revenue															-	-	-	-	-
	Recurring Annually	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Structured	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Proposed Operating Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total revenues	1,447,703	1,034,832	1,047,104	1,629,610	937,194	949,226	961,754	974,789	988,341	1,002,422	1,017,043	1,032,215	1,047,951		1,034,832	1,047,104	1,047,104	1,629,610	582,506
	Actual growth	105.08%	-28.52%	1.19%	55.63%	-42.49%	1.28%	1.32%	1.36%	1.39%	1.42%	1.46%	1.49%	1.52%		n/a	1.19%	n/a	55.63%	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. FY27 includes $1.5M (will change upon final estimates) 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	600	612	624	637	649	662	676	689	703	717	731	Underground storage tank insurance on (2) fuel tanks. Tenant pays for property, liability and flood coverage.	642	600	600	612	12
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	8,810	8,904	8,999	9,095	9,193	9,291	9,391	9,491	9,593	9,696	9,800		135,222	8,810	8,810	8,904	94
	Marina Operations																	-		
90-6420.5026	MAINT & SERVICE CONTRACTS	-	-	-	-	-	-	-	-	-	-	-	-	-	$450,000 for bulkhead recoating in FY27	-	-	-	-	-
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	-	3,000	3,030	3,060	3,091	3,122	3,153	3,185	3,216	3,249	3,281	3,314	Depreciation on dock	-	3,000	3,000	3,030	30
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	15.300	5.757	5.815	5.873	5.931	5.991	6.051	6.111	6.172	6.234	6.296		3.081	15.300	15.300	5.757	(9.543)
	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	767,562	1,501,560	768,928	772,958	777,018	781,110	785,217	789,362	793,527	797,714	801,950		1,055,365	1,036,562	1,036,562	1,776,560	739,998
	Actual growth	32.14%	13.10%	-27.27%	95.63%	-48.79%	0.52%	0.53%	0.53%	0.53%	0.53%	0.53%	0.53%	0.53%		n/a	-1.78%	n/a	71.39%	n/a
	Revenues over (under) expenditures	514,564	(20,533)	279,542	128,051	168,266	176,268	184,737	193,679	203,125	213,060	223,516	234,500	246,001		(20,533)	10,542	10,542	(146,949)	(157,491)
	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	-	200,000	325,000	75,000	75,750	76,508	77,273	78,045	78,826	79,614	80,410	81,214		-	200,000	200,000	325,000	125,000
	From State Accommodations Tax Fund	253,430	296,974	299,864	500,006	-	-	-	-	-	-	-	-	-		296,974	299,864	299,864	500,006	200,142
	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	499,864	825,006	75,000	75,750	76,508	77,273	78,045	78,826	79,614	80,410	81,214		1,946,396	499,864	499,864	825,006	325,142
	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	499,864	825,006	75,000	75,750	76,508	77,273	78,045	78,826	79,614	80,410	81,214		424,014	499,864	499,864	825,006	325,142
	Net earnings	1,267,994	403,481	779,406	953,057	243,266	252,018	261,244	270,952	281,170	291,886	303,130	314,911	327,215		403,481	510,406	510,406	678,057	167,651
	Debt Service Coverage																			
	Total Revenues	1,447,703	1,034,832	1,047,104	1,629,610	937,194	949,226	961,754	974,789	988,341	1,002,422	1,017,043	1,032,215	1,047,951		1,034,832	1,047,104	1,047,104	1,629,610	582,506
	Total Expenditures	933,139	1,055,365	767,562	1,501,560	768,928	772,958	777,018	781,110	785,217	789,362	793,527	797,714	801,950		1,055,365	767,562	767,562	1,501,560	733,998
	Net Income of the System	514,564	(20,533)	279,542	128,051	168,266	176,268	184,737	193,679	203,125	213,060	223,516	234,500	246,001		(20,533)	279,542	279,542	128,051	(151,491)
	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	612,694	461,392	501,667	509,600	517,869	527,483	536,449	546,775	557,469	567,542	246,001		311,896	612,694	612,694	461,392	(151,302)
	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	1.84	1.38	1.50	1.53	1.55	1.58	1.61	1.64	1.67	1.70	N/A		0.94	1.84	1.84	1.38	(0.45)
	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)	0.84	0.38	0.50	0.53	0.55	0.58	0.61	0.64	0.67	0.70	N/A		(0.06)	0.84	0.84	0.38	(0.45)
	Days Cash on Hand																			
	Beginning unrestricted cash	1,812,317	3,161,161	3,738,239	4,517,645	5,020,702	5,263,967	5,515,986	5,777,230	6,048,181	6,329,351	6,621,238	6,924,367	7,239,278		3,161,161	3,738,239	3,738,239	4,517,645	779,406
	Cash from operations	1,267,994	403,481	779,406	953,057	243,266	252,018	261,244	270,952	281,170	291,886	303,130	314,911	327,215		403,481	779,406	779,406	953,057	173,651
	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	4,517,645	5,020,702	5,263,967	5,515,986	5,777,230	6,048,181	6,329,351	6,621,238	6,924,367	7,239,278	7,566,493		3,738,239	4,517,645	4,517,645	5,020,702	503,057
	Operating Expense (Less Depreciation)	601,105	722,936	703,410	1,443,218	716,527	726,626	736,885	747,306	757,893	768,647	779,573	790,673	801,950		722,936	703,410	703,410	1,443,218	739,808
	Days Cash on Hand	1,920	1,887	2,344	1,270	2,681	2,771	2,862	2,954	3,048	3,144	3,242	3,342	3,444		1,887	2,344	2,344	1,270	(1,074)
	Ending unrestricted cash (target)	1,185,741	1,426,066	1,387,548	2,846,896	1,413,422	1,433,344	1,453,581	1,474,138	1,495,021	1,516,236	1,537,788	1,559,684	1,581,928		1,426,066	1,387,548	1,387,548	2,846,896	1,459,347
	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	1,624	550	1,961	2,051	2,142	2,234	2,328	2,424	2,522	2,622	2,724		1,167	1,624	1,624	550	(1,074)
																		-		
	Net earnings	1,267,994	403,481	779,406	503,057	243,266	252,018	261,244	270,952	281,170	291,886	303,130	314,911	327,215		403,481	510,406	510,406	228,057	(282,349)
	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	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				40000									
On	Elevator equipment modernization	General Government	Cash	Capital Projects Fund				70000									
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	110000	-	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	-
On	Patrol F150 pickup trucks	Police	Cash	Municipal Accommodations Fee Fund													
On	Recording equipment (tie in with outside surveillance sys)	Police	Cash	Municipal Accommodations Fee Fund						20,000							

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	Two license plate reader (LPRs) for mobile parking enforcement	Police	Cash	Municipal Accommodations Fee Fund													
On	Mobile digital billboard	Police	Cash	Municipal Accommodations Fee Fund									20,000				
On	New computers (replace windows 10 PCs 16 Units @$2500)	Police	Cash	Municipal Accommodations Fee Fund			40,000						20,000				
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
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
On	1 Patrol SUVs on average are replaced in the 6th year. (New Officers)	Police	Cash	State Accommodations Tax Fund				64000									
On	Beach services 4WD pickup	Police	Cash	State Accommodations Tax Fund					50,000							64,000	
On	(2) 2025 Yamaha ATV Beach services utility	Police	Cash	State Accommodations Tax Fund			22,000		23,000			26,000			29,000		
On	Low speed vehicles (LSVs) for parking mgt	Police	Cash	State Accommodations Tax Fund								-					
On	Front Beach surveillance system (approx. 7 cameras)	Police	Cash	State Accommodations Tax Fund					35,000					40,000			
On	Computer servers per VC3 recommendation (need more information)	Police	Cash	State Accommodations Tax Fund			18,000	18000			21,000	22,000				26,000	
On	Speed radar & trailer	Police	Cash	State Accommodations Tax Fund			20,000										
On	Solar radar sign	Police	Cash	State Accommodations Tax Fund				8500									
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
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				
On	Taser (Conducted Energy Weapons) Upgrade	Police	Cash	State Accommodations Tax Fund													
On	Public Safety Building access control system (1/2 Police)	Police	Cash	State Accommodations Tax Fund													
On	Public Safety Drone (Drone as First Responder Software)	Police	Cash	State Accommodations Tax Fund													
On	PSB Gate 50%	Police	Cash	State Accommodations Tax Fund			6,000										
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
On	*Currently 26 Patrol Vehicles total on average are replaced in the 6th year.*	Police	Cash														
Off					-	-	301,000	568500	708,700	339,200	341,700	375,200	423,215	373,215	369,715	553,215	305,715
On	**Fire Department**																
On	2009 E-One Typhoon Fire Engine E1001 (Pumper) (LT 24 mths) Station 1 (Moved from FY25 to FY28 & $1M to $1.5M).	Fire	Cash	Capital Projects Fund					1,500,000								
On	2003 E-One Cyclone II Tower TW1002 95' Ladder Truck (LT 24 mths) ($1M to $2.5M)	Fire	Cash	Capital Projects Fund				2,500,000									
On	2022 Ford F-150 C1002 Deputy Fire Chief Station 2	Fire	Cash	Capital Projects Fund						85,000							
On	2023 Ford F-150 SQ1001 Squad Station 1	Fire	Cash	Capital Projects Fund							125,000						
On	High-Water Vehicle (Future Year)	Fire	Cash	Capital Projects Fund				0	365,000								
On	High Water Equipment & Trailer (Suit and Raft)	Fire	Cash	Capital Projects Fund				30000									
On	One Thermal imaging camera (we have 4) in future repl all at once	Fire	Cash	Capital Projects Fund			20,000					70,000					
On	Porta-Count machine for SCBA mask fit testing (only w/ failure)	Fire	Cash	Capital Projects Fund						30,000							
On	Battery operated combination extrication tool for Sta2	Fire	Cash	Capital Projects Fund						20,000							
On	New airbags and hoses for vehicle accident extrications	Fire	Cash	Capital Projects Fund								12,000					
On	Two (2) portable deck guns to be mounted on pumper trucks ($10K to $9K)	Fire	Cash	Capital Projects Fund													
On	Public Safety Building Access Control System Station 1 (1/2 FD & 1/2 PD)	Fire	Cash	Capital Projects Fund													
On	Body Armor	Fire	Cash	Capital Projects Fund				0		25,000					25,750		
On	Drone First Responder Docking System (5 years)	Fire	Cash	Capital Projects Fund				0	-	-	-	-	-	-	-	-	-
On	2020 F-150 FM1005 Fire Marshall Station 1 (failing transmission/changing	Fire	Cash	Hospitality Tax Fund				75000	-								
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								
On	RAD-57 medical monitor for carbon monoxide & oxygen (only w/failure)	Fire	Cash	Hospitality Tax Fund				7000			8,000			9,000			
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										
On	Physical agility testing equipment, 75% covered with a grant	Fire	Cash	Hospitality Tax Fund							55,000					35,000	
On	2020 E-One Typhoon Ladder L1001 - 75' Ladder Truck (~2034)	Fire	Cash	Municipal Accommodations Fee Fund											3,500,000		
On	2023 Ford F-150 BC1006 Battalion Chief Station 1	Fire	Cash	Municipal Accommodations Fee Fund							125,000						
On	2014 Ford F-150 TK1002 Truck Station 2	Fire	Cash	Municipal Accommodations Fee Fund													
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
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		
On	2022 Sea-Doo Jet Ski JS1002 Station 2	Fire	Cash	Municipal Accommodations Fee Fund								20,000					
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								
On	Radios & Flash Upgrade TDMA (in-car & walkies)	Fire	Cash	Municipal Accommodations Fee Fund				27500	275,000		-						
On	Two Ram extrication devices	Fire	Cash	Municipal Accommodations Fee Fund					15,000								
On	Two (2) Battery powered Positive Pressure Ventilation (PPV) fans	Fire	Cash	Municipal Accommodations Fee Fund			12,000										
On	Two cardiac monitors for Paramedic program	Fire	Cash	Municipal Accommodations Fee Fund								130,000					
On	SCBA (self contained breathing apparatus) Evaluate in FY32	Fire	Cash	Municipal Accommodations Fee Fund									350,000				
On	High-rise kits requited for automatic aid	Fire	Cash	Municipal Accommodations Fee Fund													
On	Training Room Technologies/IT Replacement & Upgrades for MEOC & Training Classes	Fire	Cash	Municipal Accommodations Fee Fund										20,000			
On	Door Access Controls at Fire Station No. 2 to match Fire Sta. No. 1	Fire	Cash	Municipal Accommodations Fee Fund													
On	2021 E-One Typhoon Fire Engine E1002 (Pumper) (LT 24 mths) Station 2	Fire	Cash	State Accommodations Tax Fund										1,500,000			
On	2023 Ford Expedition C1001 Fire Chief Station 1	Fire	Cash	State Accommodations Tax Fund							85,000						
On	2019 Ford F-150 BC1004 Battalion Chief Station 1	Fire	Cash	State Accommodations Tax Fund				75000								75,000	
On	2017 Sea-Doo Jet Ski JS1003 Station 1	Fire	Cash	State Accommodations Tax Fund						19,000				20,000			
On	2017 Alweld Boat B1017 Flat Bottom	Fire	Cash	State Accommodations Tax Fund				25000									
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								

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	One Thermal imaging camera (we have 4) in future repl all at once	Fire	Cash	State Accommodations Tax Fund			20,000										
143	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								
144	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				
145	On	Exhaust system for both stations	Fire	Cash	State Accommodations Tax Fund													
146	On	Public Safety Building Access Control System Station 1 (1/2 FD & 1/2 PD)	Fire	Cash	State Accommodations Tax Fund													
147	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					
148	On	PSB Gate 50%	Fire	Cash	State Accommodations Tax Fund			6,000										
149	On	2012 Pioneer Sport Fish Boat B1020 with Pump (Obsolete)	Fire	Cash														
150	Off					-	-	402,000	2784500	2,497,000	206,000	418,000	285,000	594,000	1,577,000	3,545,750	139,000	29,000
151	On	**Public Works Department**																
152	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										
153	On	2021 Mack Flatbed (PW 21) (~ FY36)	Public Works	Cash	Capital Projects Fund										100,000			
154	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	
155	On	Radios	Public Works	Cash	Capital Projects Fund							20,000						
156	On	Purchase surveying equipment for in-house drainage maintenance	Public Works	Cash	Capital Projects Fund													
157	On	Fuel Dispensers	Public Works	Cash	Capital Projects Fund			20,000										
158	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													
159	On	General drainage contingency for small projects	Public Works	Cash	Capital Projects Fund			100,000	100000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	
160	On	Annual drainage for comprehensive plan	Public Works	Cash	Capital Projects Fund				250000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	
161	On	Design & permitting for next drainage project (Myrtle & 19th)	Public Works	Cash	Capital Projects Fund				100000									
162	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							
163	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	1625000									
164	Off	96 Gallon Carts (transition 4,500 carts over 3 years for new side loader)	Public Works	Cash	General Fund			100,000	100000									
165	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										
166	On	New Under CDL 11yd rear loader -(2 trucks, pumps & skid steer deferred for this purchase)	Public Works	Cash	Hospitality Tax Fund				220000									
167	On	Hopper for 2016 Ford F350 (Replace w/ under CDL 11yd rear loader)	Public Works	Cash	Hospitality Tax Fund													
168	On	2017 Ford F-250 w/ Hopper	Public Works	Cash	Hospitality Tax Fund			68,000							55,000			
169	On	Provision for relocation or improvements to Front Beach Compactor	Public Works	Cash	Hospitality Tax Fund													
170	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								
171	On	2014 Mack w/ 30yd Packer (PW26)	Public Works	Cash	Municipal Accommodations Fee Fund							440,000						
172	On	2016 Mack w/ 30yd Packer (PW16)	Public Works	Cash	Municipal Accommodations Fee Fund									480,000				
173	On	2006 Caterpillar trash loader (keep the old one as reserve)	Public Works	Cash	Municipal Accommodations Fee Fund													
174	On	2022 Chevy 3500 Diesel to trailer jet VAC	Public Works	Cash	Municipal Accommodations Fee Fund									70,000				
175	On	Ford F150 (Public Works Director) (Decreased by $10K)	Public Works	Cash	Municipal Accommodations Fee Fund								50,000					
176	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									
177	On	Z-track mower for rights of way	Public Works	Cash	Municipal Accommodations Fee Fund			20,000					20,000					
178	On	Jet Vac trailer for stormwater maintenance	Public Works	Cash	Municipal Accommodations Fee Fund							60,000						
179	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									
180	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	
181	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										
182	Off	2009 Mack w/ 31yd Loadmaster Packer (PW24) Replace w/ side loader	Public Works	Cash	State Accommodations Tax Fund						435,000							
183	On	2018 Mack w/ 30yd Packer (PW27) (~ FY33)	Public Works	Cash	State Accommodations Tax Fund											510,000		
184	On	2018 Mack Flatbed (PW 28)	Public Works	Cash	State Accommodations Tax Fund							90,000						
185	On	2014 F150 4x4	Public Works	Cash	State Accommodations Tax Fund													
186	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					
187	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			
188	Off	Front beach trash compactor purchased in FY15	Public Works	Cash	State Accommodations Tax Fund					60,000								
189	On	Rehab golf cart path along Palm Blvd connecting 18th and 20th Ave	Public Works	Cash	State Accommodations Tax Fund												50,000	
190	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									50	
191	Off					-	-	4,807,669	4744668	3,038,668	2,983,668	1,158,668	738,668	1,098,668	763,668	1,058,668	637,668	-
192	On	**Building Department**																
193	On	2018 Chevy pickup truck	Building Planning an	Cash	Capital Projects Fund				45000								40,000	

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	Off					-	-	-	45000	-	-	-	-	-	-	-	40,000	-
195	On	**Recreation Department**																
196	On	Upgrade IT, Video Conference System, and lighting in Magnolia/Palmetto rooms for better livestreaming	Recreation	Cash	Capital Projects Fund				60000									
197	On	Upgrade lighting production in Magnolia/Palmetto rooms	Recreation	Cash	Capital Projects Fund					8,000								
198	On	Toro Groomer	Recreation	Cash	Capital Projects Fund						20,000							
199	On	Computer server for security cameras	Recreation	Cash	Capital Projects Fund					8,000				10,000				
200	On	Bi-Parting walk-draw curtain in Gym	Recreation	Cash	Capital Projects Fund										15,000			
201	On	Construct sand volley ball court	Recreation	Cash	Capital Projects Fund					-	28,000							
202	On	Lift for changing ceiling lights and tiles ($12K to $15K)	Recreation	Cash	Capital Projects Fund												15,000	
203	On	Floor Scrubber (new model better for sanitizing)	Recreation	Cash	Capital Projects Fund				0	9,000					10,000			
204	On	Covered walkway to front entrance	Recreation	Cash	Capital Projects Fund													
205	On	Christmas Tree for Front Beach area	Recreation	Cash	Capital Projects Fund								22,000					
206	On	Fencing on Soccer Field	Recreation	Cash	Capital Projects Fund			8,000										
207	On	Resurface Tennis Courts	Recreation	Cash	Capital Projects Fund								25,000					
208	On	Flooring High Tide	Recreation	Cash	Capital Projects Fund										30,000			
209	On	Flooring office and lobby	Recreation	Cash	Capital Projects Fund			20,000										
210	On	Resurface Parking Lot	Recreation	Cash	Capital Projects Fund							150,000		-				
211	On	Rehabilitate softball, baseball and multipurpose fields (FY30+)	Recreation	Cash	Capital Projects Fund								100,000					
212	On	Roof repairs/replacement	Recreation	Cash	Capital Projects Fund						150,000							
213	On	Gymnasium Restroom Renovation	Recreation	Cash	Capital Projects Fund						25,000							
214	On	Golf Cart	Recreation	Cash	Hospitality Tax Fund						12,500				14,000			
215	On	Tennis Fencing (~ every 10 years)	Recreation	Cash	Hospitality Tax Fund			30,000										
216	On	Resurface pickleball courts	Recreation	Cash	Hospitality Tax Fund					10,000								
217	On	Lighting for pickleball courts (moved from FY24 to FY25)	Recreation	Cash	Hospitality Tax Fund													
218	On	Hallway and Lobby Lights	Recreation	Cash	Hospitality Tax Fund			12,000										
219	On	Recreation -1 SUV	Recreation	Cash	Municipal Accommodations Fee Fund								48,000					
220	On	2018 Ford F-150	Recreation	Cash	Municipal Accommodations Fee Fund									48,000				
221	On	Soccer Goals	Recreation	Cash	Municipal Accommodations Fee Fund			8,000					9,000					
222	On	Fencing on Softball Field	Recreation	Cash	Municipal Accommodations Fee Fund						50,000							
223	On	Fencing on Baseball Field	Recreation	Cash	Municipal Accommodations Fee Fund				0	25,000								
224	On	Dog Park fencing and play equipment	Recreation	Cash	Municipal Accommodations Fee Fund													
225	On	Ground & exterior building lights	Recreation	Cash	Municipal Accommodations Fee Fund				25000									
226	On	Construct outdoor fitness court	Recreation	Cash	Municipal Accommodations Fee Fund													
227	On	Reconstruct 2 Tennis Courts	Recreation	Cash	Municipal Accommodations Fee Fund			65,000	62500									
228	On	Reconstruct and reconfigure Outdoor Basketball Courts	Recreation	Cash	Municipal Accommodations Fee Fund					25,000								
229	On	Construct gymnasium in accordance with Master Plan	Recreation	Cash	Municipal Accommodations Fee Fund													
230	On	Reconstruct 2 Tennis Courts	Recreation	Cash	Recreation Building Fund			60,000										
231	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
232	On	Basketball scoreboard in gymnasium	Recreation	Cash	State Accommodations Tax Fund													
233	On	Acoustical Panels for Gymnasium	Recreation	Cash	State Accommodations Tax Fund													
234	On	Lights on soccer field (installed FY17 w/ 25yr warranty)	Recreation	Cash	State Accommodations Tax Fund													
235	On	Interior basketball goals with retractable system (FY40)	Recreation	Cash	State Accommodations Tax Fund													
236	On	John Deere Z-TRAK mower	Recreation	Cash	State Accommodations Tax Fund				0	15,000				-	16,000			
237	On	John Deere Tractor	Recreation	Cash	State Accommodations Tax Fund					25,000								
238	On	4 outdoor basketball goals and posts	Recreation	Cash	State Accommodations Tax Fund				22000					30,000				
239	On	Picnic Shelter design & construction	Recreation	Cash	State Accommodations Tax Fund					92,000								
240	On	Baseball, softball, tennis & basketball lights (FY37)	Recreation	Cash	State Accommodations Tax Fund													
241	On	Construct fitness room expansion	Recreation	Cash	State Accommodations Tax Fund													675,000
242	On	Equipment for fitness room expansion	Recreation	Cash	State Accommodations Tax Fund													120,000
243	On	Reconstruct 2 Tennis Courts	Recreation	Cash	State Accommodations Tax Fund			65,000	62500									
244	On	Covered trailer for events	Recreation	Cash	State Accommodations Tax Fund													
245	On	Gymnasium Flooring	Recreation	Cash	State Accommodations Tax Fund						85,000							
246	On					-	-	288,000	252000	237,500	392,000	172,500	227,500	112,500	110,500	26,500	42,000	822,500
247	On	**Front Beach Area, including Public Restrooms, Parking Meters and Parking Lots**																
248	On	Add, replace or rehabilitate public art	Police	Cash	Capital Projects Fund				10000					10,000				
249	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						
250	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
251	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
252	On	New benches in the Front Beach area	Police	Cash	State Accommodations Tax Fund			25,000										
253	On	Replace Front Beach irrigation system & repair associated infrastructure	Police	Cash	State Accommodations Tax Fund								175,000					
254	On	Resurface City-owned portion of Ocean Blvd	Police	Cash	State Accommodations Tax Fund				100000									
255	On	Repair sidewalks on Ocean Blvd between 10th and 14th	Police	Cash	State Accommodations Tax Fund			70,000	70000									
256	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
257	Off					-	-	95,000	255000	75,000	75,000	95,000	250,000	85,000	75,000	75,000	51 75,000	75,000
258	On	Breach Inlet Boat Ramp																
259	On	Rehabilitate concrete ramp (last done in FY00)	Public Works	Cash	Capital Projects Fund					75,000								
260	Off					-	-	-	0	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	On	Beach Maintenance, Monitoring and Access																
262	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	250000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
263	Off	Nourishment permitting including up to $100K for additional borings for borrow ar	Public Works	Cash	Beach Preservation Fee Fund			300,000										
264	On	Improve emergency vehicular access at IOP County Park (Moved from FY24 to FY25)	Public Works	Cash	Beach Preservation Fee Fund													
265	On	Mobi Mat/Access Rec material for beach accesses as needed	Public Works	Cash	Beach Preservation Fee Fund			35,000	15000	35,000	15,000	35,000	15,000	35,000	15,000	35,000	35,000	15,000
266	On	Design & permitting related to next large scale off-shore project	Public Works	Cash	Beach Preservation Fee Fund				0						450,000		600,000	
267	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			
268	Off	USACE Breach Inlet Project (Construction start March 2024)	Public Works	Cash	Beach Preservation Fee Fund			20,000										
269	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				6,929,303									14,250,000
270	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				6,920,641									14,250,000
271	Off	Sand retention methods - permitting	Public Works	Cash	Beach Preservation Fee Fund			150,000										
272	On	Update Beach Management Plan	Public Works	Cash	Beach Preservation Fee Fund					25,000								
273	On	Shoal Management Wild Dunes (25%, cost shared with WDCA)	Public Works	Cash	Beach Preservation Fee Fund										430,500			
274	On	Inlet Management	Public Works	Cash	Beach Preservation Fee Fund													
275	On	Sea Level Rise Adaptation Plan	Public Works	Cash	Beach Preservation Fee Fund													
276	On	Required post project monitoring (FY24 is last year)	Public Works	Cash	Beach Preservation Fee Fund													
277	On	Ongoing monitoring of shoreline	Public Works	Cash	Beach Preservation Fee Fund			100,000	100000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
278	Off	Sand retention methods	Public Works	New Debt	Capital Projects Fund					4,000,000								
279	On					-	-	855,000	14214943.56	4,410,000	365,000	885,000	965,000	685,000	1,345,500	385,000	985,000	28,865,000
280	On	Isle of Palms Marina																
281	Off	Public Greenspace	General Government	Cash	Marina Enterprise Fund			150,000	0									
282	Off	Resurface City's portion of reconfigure Parking Lot	General Government	Cash	Marina Enterprise Fund			150,000	0									
283	Off	Public Greenspace and resurface city's portion of parking lot	General Government	Cash	Marina Enterprise Fund				500000									
284	On	Engineer, design & Construction oversight improvements to public dock and T dock on ICW	General Government	Cash	Marina Enterprise Fund													
285	On	Bidding & construction oversight - public dock & T dock construction	General Government	Cash	Marina Enterprise Fund													
286	On	New public dock offset by ARPA $1M	General Government	Cash	Marina Enterprise Fund													
287	On	T dock repairs ($166K of $200K moved from FY24 to FY25)	General Government	Cash	Marina Enterprise Fund													
288	On	Replace bulkhead (FY33+)	General Government	Cash	Marina Enterprise Fund													
289	On	Replace boat ramp (FY33+)	General Government	Cash	Marina Enterprise Fund													
290	On	Replace Marina docks along Morgan Creek (FY40+)	General Government	Cash	Marina Enterprise Fund													
291	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
292	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									
293	On	Re-coat marina bulkhead	General Government	Cash	Marina Enterprise Fund				450000									
294	Off					-	-	1,875,000	2525000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
295	Off																	
296	Off																	
297	Off																	
298	Off																	
299	Off																	
300	Off																	
301	Off																	
302	Off																	
303	Off																	
304	Off																	
305	Off																	
306	Off																	
307	Off																	
308	Off																	
309	Off																	
310	Off																	
311	Off																	
312	Off																	
313	Off																	
314	Off																	
315	Off																	
316	Off																	
317		**Total**				**3,505,635**	**4,231,844**	**7,273,001**	**37,592,887**	**11,430,700**	**4,534,200**	**4,054,700**	**3,835,200**	**3,597,215**	**5,502,215**	**5,673,465**	**3,300,215**	**59,784,715**
318		New Debt				-	-	-	-	-	-	-	-	-	-	-	-	-
319		Cash				3,487,685	3,335,217	14,258,337	26,975,977	15,973,736	8,240,736	5,338,736	4,547,736	5,129,766	6,970,266	9,850,266	3,690,766	16,899,430
320		ARPA				-	-	-	-	-	-	-	-	-	-	-	-	-
321		Grant / Third Party Funding				-	-	-	-	-	-	-	-	-	-	-	-	-
322		**General Fund**																
323		New Debt				-	-	-	-	-	-	-	-	-	-	-	-	-

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
				Cash	158,662	50,422	-	-	-	-	-	-	-	-	-	-	-
				ARPA	-	-	-	-	-	-	-	-	-	-	-	-	-
				Grant / Third Party Funding	-	-	-	-	-	-	-	-	-	-	-	-	-
				Capital Projects Fund													
				New Debt	-	-	-	-	-	-	-	-	-	-	-	-	-
				Cash	2,083,462	2,576,829	3,818,667	6,961,000	4,384,000	2,920,000	838,000	790,000	442,000	579,000	451,750	605,000	110,000
				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	3,671,715	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	278,000	391,500	346,000	1,723,000	627,500	304,500	885,500
				ARPA	-	-	-	-	-	-	-	-	-	-	-	-	-
				Grant / Third Party Funding	-	-	-	-	-	-	-	-	-	-	-	-	-
				Hospitality Tax Fund													
				New Debt	-	-	-	-	-	-	-	-	-	-	-	-	-
				Cash	342,250	209,845	409,667	366,500	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	14,214,944	410,000	365,000	885,000	965,000	685,000	1,345,500	385,000	985,000	28,865,000
				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	-	-	-	-	-	-	-	-	-	-	-	-	-

Total				2008		Payable from Department	General Fund	2016		Payable from Department	Hospitality Tax Fund	2016		Payable from Department	Municipal Accomm	2020		Payable from Department	Marina Enterprise F	2021		Payable from Department
				GO Bond - Public Safety Building		Eight Percent PRB Paid by 8% GO DS Millage?	Eight Percent No No	GO Bond - Fire Station 2		Eight Percent PRB Paid by 8% GO DS Millage?	Eight Percent No No	GO Bond - Fire Engine		Eight Percent PRB Paid by 8% GO DS Millage?	Fire Eight Percent No No	GO Bond - Marina Dock		Eight Percent PRB Paid by 8% GO DS Millage?	General Government Eight Percent No No	GO Bond - Drainage Phase 3		Eight Percent PRB Paid by 8% GO 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				-				-				-				-			

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			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		

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
Model
Scenario 1
Mayor and Council

			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 - Expenditure																
		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	1,301	507	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%
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	105,141	6,444	115,434	10,293	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	17,000	9,448	17,170	170	17,342	17,515	17,690	17,867	18,046	18,226	18,409	18,593	18,779	MASC conferences and Statehouse meetings.
22	10-4020.5016	VEHICLE, FUEL & OIL	164	-	-	-	-	-	-	-	-	-	-	-	-	-	-	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	6,000	(1,079)	6,060	60	6,121	6,182	6,244	6,306	6,369	6,433	6,497	6,562	6,628	n/a
26	10-4020.5088	CITIZENS & EMPLOYEE SERVICES	427	6,110	6,200	90	6,262	62	6,325	6,388	6,452	6,516	6,581	6,647	6,714	6,781	6,849	Includes $100 Thanksgiving gift card for employees
27		Total - Operating Expenses	32,925	34,063	41,450	7,387	43,380	1,930	42,465	42,921	43,383	43,850	44,322	44,799	45,282	45,771	46,265	
28	Mayor and Council - General Fund		123,634	132,760	146,591	13,831	158,814	12,223	158,883	164,311	169,992	175,939	177,562	179,202	180,859	182,533	184,225	
29																		
30	Grand Total Mayor and Council All Funds		123,634	132,760	146,591	13,831	158,814	12,223	158,883	164,311	169,992	175,939	177,562	179,202	180,859	182,533	184,225	
31																		

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	786,514	67,121	825,839	867,131	910,488	956,012	1,003,813	1,054,004	1,106,704	1,162,039	1,220,141	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	1,556	421	-	(1,556)	-	-	-	-	-	-	-	-	-	-
10-4110.5003	PART-TIME WAGES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10-4110.5004	FICA EXPENSE	39,356	48,235	55,575	7,340	60,168	4,593	63,177	66,336	69,652	73,135	76,792	80,631	84,663	88,896	93,341	FICA rate is 7.65%
10-4110.5005	RETIREMENT EXPENSE	91,699	93,376	134,172	40,796	145,977	11,805	153,276	160,940	168,987	177,436	186,308	195,623	205,404	215,674	226,458	SCRS employer contribution rates are 18.56%
10-4110.5006	GROUP HEALTH INSURANCE	55,711	71,804	105,219	33,415	101,530	(3,689)	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	6,285	-	6,754	469	7,091	7,446	7,818	8,209	8,620	9,051	9,503	9,978	10,477	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.
	Total - Salaries and Wages	720,746	785,032	1,022,200	237,168	1,100,943	78,743	1,155,990	1,213,790	1,274,479	1,338,203	1,405,114	1,475,369	1,549,138	1,626,595	1,707,924	
	Operating Expenses																
10-4120.5010	PRINT AND OFFICE SUPPLIES	10,948	6,686	12,000	5,314	12,120	120	12,241	12,364	12,487	12,612	12,738	12,866	12,994	13,124	13,255	Paper, ink, toner and basic office supplies.
10-4120.5013	BANK SERVICE CHARGES	11,618	13,709	5,000	(8,709)	5,050	50	5,101	5,152	5,203	5,255	5,308	5,361	5,414	5,468	5,523	-
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	-	-	2,000	2,000	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
10-4120.5026	MAINT & SERVICE CONTRACTS	18,948	29,582	29,000	(582)	34,800	5,800	35,148	35,499	35,854	36,213	36,575	36,941	37,310	37,683	38,060	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	12,000	486	12,120	120	12,241	12,364	12,487	12,612	12,738	12,866	12,994	13,124	13,255	Covers all advertising needs of the City - public notices, employment, license renewals, etc.
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	122,000	(24,842)	109,800	(12,200)	153,720	110,678	150,523	112,892	152,404	114,303	154,309	115,732	156,238	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

		Actual	Actual	Forecast	Increase/Decrease	Projected	Increase/Decrease	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	
		2024	2025	2026	From Actual 2025	2027	From Forecast 2026	2028	2029	2030	2031	2032	2033	2034	2035	2036	
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	966,012	180,929	1,013,696	47,684	1,059,636	1,002,579	1,064,514	1,023,522	1,085,456	1,044,071	1,106,836	1,065,057	1,128,665	
	Capital Expense (CIP)																
	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	
G-GOV'T - General Fund		2,303,610	2,447,030	2,878,860	431,830	2,897,686	18,826	2,981,253	2,501,879	2,616,487	2,639,711	2,769,000	2,798,272	2,935,162	2,972,153	2,854,345	
	Capital Projects Fund																
	Operating Expenses																
20-4140.5024	IT EQUP, SOFTWARE & SVCS	438	1,339	-	(1,339)	-	-	-	-	-	-	-	-	-	-	-	-
20-4140.5025	NON-CAPITAL TOOLS &	-	-	6,000	6,000	3,000	(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.
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	131,000	(333,741)	33,000	(98,000)	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	110,000	(40,000)	-	50,000	125,000	-	-	-	-	-	-	
	Total - Capital Expens	69,696	57,451	150,000	92,550	110,000	(40,000)	-	50,000	125,000	-	-	-	-	-	-	
	Debt Service (Existing)																
	Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Total - Debt Service (I	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
G-GOV'T - Capital Projects Fund		167,680	522,192	281,000	(241,192)	143,000	(138,000)	33,330	83,663	159,000	34,340	34,683	35,030	35,380	35,734	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 - Capital		-	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	-	-	-	-	-	

		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)	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 (I	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)	-	-	-	-	-	-	-	-	-	
	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	1,079,000	(32,710)	1,104,896	25,896	1,115,945	1,127,104	1,138,375	1,149,759	1,161,257	1,172,869	1,184,598	1,196,444	1,208,408	
	Total - Charleston Vis	1,021,403	1,111,710	1,079,000	(32,710)	1,104,896	25,896	1,115,945	1,127,104	1,138,375	1,149,759	1,161,257	1,172,869	1,184,598	1,196,444	1,208,408	
	Capital Expense (CIP)																
	Cash Funded (CIP)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Total - Capital Expens	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Debt Service (Existing)																
	Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Total - Debt Service (I	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
G-GOV'T - State Accommodations Tax I		1,095,699	1,208,010	1,212,400	4,390	1,248,450	36,050	1,250,048	1,262,549	1,275,174	1,287,926	1,300,805	1,313,813	1,326,951	1,340,221	1,353,623	
	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)	825,188	(606,187)	132,030	105,624	106,680	107,747	108,825	109,913	111,012	112,122	113,243	
58-4120.5084	Construction in Progre	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
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)	900,188	(531,187)	132,030	105,624	106,680	107,747	108,825	109,913	111,012	112,122	113,243	
	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)	900,188	(531,187)	132,030	105,624	106,680	107,747	108,825	109,913	111,012	112,122	113,243	
	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	600	600	612	12	624	637	649	662	676	689	703	717	731	
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	-	3,000	3,000	3,030	30	3,060	3,091	3,122	3,153	3,185	3,216	3,249	3,281	3,314	
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	703,410	703,410	1,443,218	739,808	716,527	726,626	736,885	747,306	757,893	768,647	779,573	790,673	801,950	
	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)	-	-	-	-	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 (I	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	1,036,562	704,133	2,226,560	1,189,998	1,049,928	1,059,958	1,070,018	1,081,110	1,091,217	1,102,362	1,113,527	1,123,714	801,950	
	Disaster Recovery Fund																
	Operating Expenses																
60-4120.5013	BANK SERVICE CHARGES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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 (I	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
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 Fi		7,199,317	8,402,751	7,291,612	(388,203)	7,792,214	500,601	5,825,730	5,330,166	5,546,747	5,473,431	5,535,876	5,593,759	5,759,469	5,824,493	5,402,960	

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	36,600	9,350	38,283	1,683	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	9,984	1,139	10,816	832	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	24,222	5,919	26,242	2,020	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	204,403	23,718	220,450	16,047	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	1,000	485	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.
10-4920.5014	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	200,000	36,568	226,000	26,000	228,260	230,543	232,848	235,177	237,528	239,904	242,303	244,726	247,173	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	210,275	39,074	236,735	26,460	239,122	241,533	243,968	246,429	248,914	251,425	253,961	256,522	259,110	
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	414,678	62,792	457,185	42,507	470,595	484,579	499,167	514,387	530,270	546,849	564,156	582,228	601,101	
Grand Total Judicial and Legal All Funds		399,598	351,886	414,678	62,792	457,185	42,507	470,595	484,579	499,167	514,387	530,270	546,849	564,156	582,228	601,101	

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	114,404	(7,509)	137,931	23,527	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	3,332,565	346,632	3,921,113	588,548	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	62,000	10,999	64,480	2,480	65,125	65,776	66,434	67,098	67,769	68,447	69,131	69,823	70,521	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	5,500	618	5,610	110	5,722	5,837	5,953	6,072	6,194	6,256	6,318	6,382	6,445	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	165,000	11,029	168,300	3,300	171,666	175,099	178,601	182,173	185,817	189,533	193,324	197,190	201,134	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 SERVI	4,995	6,006	6,000	(6)	6,060	60	6,121	6,182	6,244	6,306	6,369	6,433	6,497	6,562	6,628	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	4,700	1,076	4,700	-	4,747	4,794	4,842	4,891	4,940	4,989	5,039	5,089	5,140	Includes $2,500 for food, vet appointment, and kennel maintenance supplies for PD K-9 program
	Total - Operating Expens	586,679	607,356	668,200	60,844	673,090	4,890	682,449	691,047	699,767	708,610	717,579	726,613	735,774	745,065	754,488	
	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	4,000,765	407,476	4,594,203	593,438	4,799,618	5,014,075	5,238,946	5,474,748	5,722,023	5,981,280	6,253,174	6,538,335	6,837,421	
	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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Replace/reconfigure Police Dept servers per VC3 recommendation
20-4440.5026	MAINT & SERVICE CO	14,389	24,697	92,000	67,303	95,220	3,220	96,172	97,134	98,105	99,086	100,077	101,078	102,089	103,110	104,141	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	92,000	67,303	95,220	3,220	96,172	97,134	98,105	99,086	100,077	101,078	102,089	103,110	104,141	
	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	156,000	44,248	236,220	80,220	165,172	234,134	166,105	250,086	182,077	175,078	178,089	264,110	214,141	
	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	2,500	871	-	(2,500)	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	9,000	4,063	9,090	90	9,181	9,273	9,365	9,459	9,554	9,649	9,746	9,843	9,942	
30-5620.5024	IT EQUP, SOFTWARE & S	17,363	22,081	26,000	3,919	26,260	260	26,523	26,788	27,056	27,326	27,600	27,876	28,154	28,436	28,720	
30-5620.5025	NON-CAPITAL TOOLS & I	4,842	1,892	4,000	2,108	6,000	2,000	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	28,000	14,409	28,280	280	28,563	28,848	29,137	29,428	29,723	30,020	30,320	30,623	30,929	
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	2,000	219	2,020	20	2,040	2,061	2,081	2,102	2,123	2,144	2,166	2,187	2,209	
30-5620.5065	PROFESSIONAL SERVIC	4,155	395	-	(395)	-	-	-	-	-	-	-	-	-	-	-	
30-5620.5067	CONTRACTED SERVICES	17,800	7,600	12,000	4,400	18,180	6,180	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	131,000	31,281	143,855	12,855	156,692	146,746	159,727	149,696	162,821	152,705	165,976	155,774	169,194	
Police - Non-Departmental		177,881	99,719	131,000	31,281	143,855	12,855	156,692	146,746	159,727	149,696	162,821	152,705	165,976	155,774	169,194	
	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)																

		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	
	Principal	-	-	41,025	41,025	59,819	18,794	62,664	65,675	51,868	48,261	-	-	-	-	-	
	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 Maintenance																
	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	5,017,866	656,349	6,118,741	1,100,875	6,302,046	6,141,960	6,390,270	6,803,972	6,902,594	7,096,846	7,383,677	7,847,356	7,917,635	

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	2,686,945	161,623	3,085,039	398,094	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	481,417	(109,760)	550,404	68,987	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	-	20,000	20,000	20,000	-	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	152,734	6,102	174,598	21,864	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 Wag	4,025,514	4,577,368	4,746,222	168,854	5,393,935	647,713	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 SUPF	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	25,000	1,422	25,500	500	25,755	26,013	26,273	26,535	26,801	27,069	27,339	27,613	27,889	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	64,000	9,551	66,560	2,560	67,226	67,898	68,577	69,263	69,955	70,655	71,361	72,075	72,796	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	15,000	(51)	15,150	150	15,302	15,455	15,609	15,765	15,923	16,082	16,243	16,405	16,569	-
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	207,720	9,354	211,874	4,154	216,112	220,434	224,843	229,340	233,926	238,605	243,377	248,245	253,210	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	2,000	(274)	2,000	-	2,020	2,040	2,061	2,081	2,102	2,123	2,144	2,166	2,187	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	747,620	17,510	781,520	33,900	791,454	801,530	811,750	822,116	832,630	843,296	854,115	865,090	876,223	
	Capital Expense (CIP)																
	Cash Funded (CIP)	-	14,318	-	(14,318)	-	-	-	-	-	-	-	-	-	-	-	
	Total - Capital Expense	-	14,318	-	(14,318)	-	-	-	-	-	-	-	-	-	-	-	
	Debt Service (Existing)																
	Principal	-	-	-	-	7,219	7,219	-	-	-	-	-	-	-	-	-	
	Interest	-	-	-	-	638	638	-	-	-	-	-	-	-	-	-	
	Total - Debt Service (Existing)	-	-	-	-	7,857	7,857	-	-	-	-	-	-	-	-	-	
Fire - General Fund		4,731,654	5,321,796	5,493,842	172,046	6,183,313	689,471	6,455,086	6,748,344	7,055,904	7,378,478	7,716,810	8,071,685	8,443,923	8,834,389	9,243,987	
	Capital Projects Fund																
	Operating Expenses																

		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	
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)	2,530,000	2,510,000	1,865,000	160,000	125,000	82,000	-	-	25,750	-	-	
	Total - Capital Expense	143,086	105,650	20,000	(85,650)	2,530,000	2,510,000	1,865,000	160,000	125,000	82,000	-	-	25,750	-	-	
	Debt Service (Existing)																
	Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Total - Debt Service (Existing)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fire - Capital Projects Fund		185,551	226,831	178,160	(48,671)	2,727,700	2,549,540	2,064,677	386,674	328,691	287,727	207,785	209,863	263,961	214,081	216,222	
	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	3,520,000	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	3,520,000	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	3,520,000	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	1,520,000	-	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	1,520,000	-	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	1,520,000	-	75,000	-	
	Fire Department 1% Fund																
	Operating Expenses																
40-4520.5013	BANK SERVICE CHARGE	48	53	150	97	152	2	153	155	156	158	159	161	162	164	166	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	342,000	69,745	330,030	(11,970)	333,330	336,664	340,030	343,431	346,865	350,333	353,837	357,375	360,949	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	353,625	68,361	344,403	(9,223)	347,827	351,285	354,778	358,305	361,868	365,467	369,102	372,773	376,481	
	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	353,625	68,361	344,403	(9,223)	347,827	351,285	354,778	358,305	361,868	365,467	369,102	372,773	376,481	
Grand Total Fire All Funds		5,737,210	6,290,019	6,655,598	365,579	9,664,551	3,008,953	9,654,853	7,688,199	8,096,994	8,292,778	8,946,384	10,290,594	12,664,232	9,628,160	9,934,286	

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	12,782	(8,229)	14,309	1,527	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	27,906	417	31,087	3,181	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	134,102	10,672	133,709	(393)	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	60,137	3,927	67,170	7,033	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	1,151,534	47,259	1,270,068	118,534	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	500	(51)	500	-	505	510	515	520	526	531	536	541	547	Paper, ink, toner and basic office supplies.
10-4620.5014	MEMBERSHIP AND DUES	(34)	-	500	500	500	-	505	510	515	520	526	531	536	541	547	-
10-4620.5015	MEETINGS AND SEMINARS	161	241	500	259	500	-	505	510	515	520	526	531	536	541	547	Attendance at stormwater managers meetings
10-4620.5016	VEHICLE, FUEL & OIL	85,577	85,079	92,000	6,921	93,840	1,840	94,778	95,726	96,683	97,650	98,627	99,613	100,609	101,615	102,631	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	180,500	(27,357)	182,305	1,805	184,128	185,969	187,829	189,707	191,604	193,520	195,456	197,410	199,384	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	83,000	165	93,790	10,790	94,728	95,675	96,632	97,598	98,574	99,560	100,556	101,561	102,577	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	16,000	(169)	16,160	160	16,322	16,485	16,650	16,816	16,984	17,154	17,326	17,499	17,674	-
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	94,350	(1,269)	100,011	5,661	-	-	-	-	-	-	-	-	-	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	864,439	16,591	901,839	37,400	810,398	819,064	827,828	836,691	845,655	854,720	863,888	873,160	882,537	
	Capital Expense (CIP)																
	Cash Funded (CIP)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Total - Capital Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

		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	
Public Works - General Fund		1,780,188	1,952,123	2,015,973	63,850	2,171,907	155,934	2,143,969	2,219,313	2,298,090	2,380,466	2,466,619	2,556,732	2,651,000	2,749,628	2,852,829	
	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	2,425,000	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	2,425,000	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	2,448,866	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	6,000	2,029	3,000	(3,000)	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	252,168	60,231	251,630	(538)	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	403,168	184,403	402,630	(538)	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	170,000	(10,389)	236,138	66,138	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)	105,256	(73,144)	106,309	107,372	108,445	109,530	110,625	111,731	112,849	113,977	115,117	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 ($10K).
35-5620.5026	MAINT & SERVICE CONTRACTS	-	9,501	-	(9,501)	-	-	-	-	-	-	-	-	-	-	-	-
	Total - Operating Expenses	327,032	557,304	348,400	(208,904)	341,394	(7,006)	344,808	348,256	351,739	355,256	358,809	362,397	366,021	369,681	373,378	
	Capital Expense (CIP)																
	Cash Funded (CIP)	73,046	43,444	174,667	131,223	220,000	45,333	-	-	-	-	-	55,000	-	-	-	
	Total - Capital Expense	73,046	43,444	174,667	131,223	220,000	45,333	-	-	-	-	-	55,000	-	-	-	
	Debt Service (Existing)																
	Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Total - Debt Service (Existing)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Works - Hospitality Tax Fund		400,078	600,748	523,067	(77,681)	561,394	38,327	344,808	348,256	351,739	355,256	358,809	417,397	366,021	369,681	373,378	
	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)	-	-	90,000	60,000	-	60,000	510,000	50,000	-	
	Total - Capital Expense	188,405	-	626,667	626,667	-	(626,667)	-	-	90,000	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	97,805	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	14,214,944	13,829,944	410,000	365,000	885,000	965,000	685,000	1,345,500	385,000	985,000	28,865,000	
	Total - Capital Expense	-	-	385,000	385,000	14,214,944	13,829,944	410,000	365,000	885,000	965,000	685,000	1,345,500	385,000	985,000	28,865,000	
	Debt Service (Existing)																
	Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

	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
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total - Debt Service (Existing)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Works - Beach Preservation Fee Fund	-	-	385,000	385,000	14,214,944	13,829,944	410,000	365,000	885,000	965,000	685,000	1,345,500	385,000	985,000	28,865,000
Grand Total Public Works All Funds	4,149,519	3,464,928	7,535,042	4,070,114	21,457,079	13,922,037	6,039,440	5,571,089	4,786,233	4,535,041	4,707,689	5,129,863	4,565,258	4,849,578	32,400,539

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	75,168	3,695	83,078	7,910	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	20,371	(4,135)	21,932	1,561	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	954,379	52,861	1,031,952	77,573	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	13,000	2,425	13,130	130	13,261	13,394	13,528	13,663	13,800	13,938	14,077	14,218	14,360	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	3,900	596	3,978	78	4,018	4,058	4,099	4,140	4,181	4,223	4,265	4,308	4,351	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	12,000	2,010	12,120	120	12,241	12,364	12,487	12,612	12,738	12,866	12,994	13,124	13,255	-
	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	20	2,040	2,061	2,081	2,102	2,123	2,144	2,166	2,187	2,209	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	370,170	69,110	374,907	4,737	379,385	384,136	388,955	393,841	398,797	403,822	408,918	414,086	419,327	
		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	1,324,549	121,971	1,420,218	95,669	1,476,961	1,536,592	1,599,033	1,664,423	1,732,908	1,804,638	1,879,775	1,938,748	2,020,223	
		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	1,796,349	175,891	1,878,551	82,202	1,922,857	2,139,072	1,984,118	2,106,634	2,062,266	2,134,165	2,127,492	2,204,177	3,068,386	
128																		

	G	H	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	BC
2		**City of Isle of Palms, SC**																
3		Planning Model																
4		Scenario 1																
5		Engineering																
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																
11		Salaries and Wages																
12	10-4710.5001	SALARIES & WAGES	333,413	293,826	319,720	25,894	348,658	28,938	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.
13	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
14	10-4710.5004	FICA EXPENSE	24,792	15,619	25,549	9,930	26,773	1,224	28,112	29,517	30,993	32,543	34,170	35,879	37,672	39,556	41,534	FICA rate is 7.65%
15	10-4710.5005	RETIREMENT EXPENSE	59,913	58,547	59,559	1,012	64,955	5,396	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%
16	10-4710.5006	GROUP HEALTH INSURANCE	64,306	53,014	58,021	5,007	63,172	5,151	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%.
17	10-4710.5007	WORKERS COMPENSATION	2,310	2,691	2,962	271	3,184	222	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.
18		Total - Salaries and Wages	487,069	424,884	466,991	42,107	508,060	41,069	533,463	560,136	588,143	617,550	648,427	680,849	714,891	750,636	788,167	
19		Operating Expenses																
20	10-4720.5010	PRINT AND OFFICE SUPPLIES	11,776	6,786	11,000	4,214	11,000	-	11,110	11,221	11,333	11,447	11,561	11,677	11,793	11,911	12,031	Paper, ink, toner and basic office supplies.
21	10-4720.5014	MEMBERSHIP AND DUES	616	390	1,000	610	1,000	-	1,010	1,020	1,030	1,041	1,051	1,062	1,072	1,083	1,094	Floodplain Management Membership Dues
22	10-4720.5015	MEETINGS AND SEMINARS	2,211	1,723	5,000	3,277	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
23	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.
24	10-4720.5017	VEHICLE MAINTENANCE	571	1,737	3,000	1,263	1,050	(1,950)	1,061	1,071	1,082	1,093	1,104	1,115	1,126	1,137	1,148	Truck scheduled to be replaced in FY27
25	10-4720.5020	ELECTRIC AND GAS	6,517	5,537	6,000	463	6,780	780	6,848	6,916	6,985	7,055	7,126	7,197	7,269	7,342	7,415	Dominion Energy estimated rate increase 13%.
26	10-4720.5021	TELEPHONE/CABLE	3,696	4,273	5,000	727	5,000	-	5,050	5,101	5,152	5,203	5,255	5,308	5,361	5,414	5,468	-
27	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	-
28	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).
29	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
30	10-4720.5026	MAINT & SERVICE CONTRACTS	8,680	11,001	52,000	40,999	13,000	(39,000)	13,130	13,261	13,394	13,528	13,663	13,800	13,938	14,077	14,218	Includes provision for extended janitorial service, pest control, HVAC maintenance, etc. FY27 does not include Inspection Contractor
31	10-4720.5027	MACHINE/EQUIPMENT REPAIR	-	-	500	500	500	-	505	510	515	520	526	531	536	541	547	-
32	10-4720.5041	UNIFORMS	989	153	600	447	510	(90)	515	520	525	531	536	541	547	552	558	City logo items
33	10-4720.5044	CLEANING/SANITARY SUPPLY	-	44	500	456	500	-	505	510	515	520	526	531	536	541	547	Daily cleaning supplies
34	10-4720.5049	MEDICAL AND LAB	140	267	250	(17)	250	-	253	255	258	260	263	265	268	271	273	First Aid Supplies
35	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
36	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.
37	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	-
38	10-4720.5065	PROFESSIONAL SERVICES	10,953	8,551	10,300	1,749	10,403	103	10,507	10,612	10,718	10,825	10,934	11,043	11,153	11,265	11,378	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)
39	10-4720.5066	TEMPORARY LABOR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Department is fully staffed
40	10-4720.5079	MISC. & CONTINGENCY EXP	1,444	113	700	587	700	-	707	714	721	728	736	743	750	758	766	-
41	10-4720.5085	CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42		Total - Operating Expenses	87,768	117,759	142,217	24,458	95,076	(47,141)	96,201	97,341	98,495	99,665	100,850	102,051	103,267	104,500	105,749	
43		Capital Expense (CIP)																
44		Cash Funded (CIP)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
45		Total - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
46		Debt Service (Existing)																
47		Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
48		Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
49		Total - Debt Service (Existing)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
50	Building Planning and Engineering - Ge		574,837	542,643	609,208	66,565	603,136	(6,072)	629,664	657,477	686,638	717,215	749,277	782,899	818,158	855,136	893,916	
51		Capital Projects Fund																
52		Operating Expenses																
53	20-0000.0000	Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
54	20-4740.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55	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	734,208	179,929	678,136	(56,072)	659,964	688,080	717,547	748,433	780,808	814,745	850,322	927,621	926,727	
69																		