City Council
6:00pm, Tuesday, May 26, 2026
City Hall
Council Chambers
1207 Palm Boulevard, Isle of Palms, SC

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

Agenda

1. **Call to Order** and acknowledgement that the press and public were duly notified of the meeting in accordance with the Freedom of Information Act.
   a. Invocation b. Pledge of Allegiance c. Roll Call

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

3. **Presentations** – none

4. **Approval of previous meetings' minutes**
   a. City Council Meeting– April 28, 2026 (p3)
   b. Special City Council Meeting – May 12, 2026 (p28)
   c. Citizens' Comments (p30)

5. **Procurement**
   a. Consideration of CivicEye Records Management System for Police Department and Court, $55,548 (p32)
   b. Consideration of proposal from Finding Great People to conduct search for new Human Resources Officer (p45)

6. **Old Business-** Update and review of Charleston County TST projects (p47)

7. **New Business**
   a. Consideration of intergovernmental agreement with Charleston County Consolidated Dispatch (p64)
   b. Consideration of Mutual Aid Agreement with Jamestown Police Department (p89)
   c. Consideration of entering into a mutual aid agreement with the College of Charleston Department of Public Safety (p94)
   d. Consideration of partnering with Charleston County EMS to house an ambulance and staff at Fire Station 1 (p99)
   e. Consideration of updates to Fire Department Incentive Plan (p104)

f. Consideration of recommendation of ATAX Sponsorships:
   i. Lutheran Retreat Center, $12,000 (p105)
   ii. YWCA Martin Luther King, Jr. Event, $3,000 (p112)
   iii. Island School Literacy Events, $40,000 (p121)
   iv. IOP Chamber of Commerce
g. Consideration of Beach Preservation Committee's recommendation for minimum healthy beach conditions (p163)

8. Boards and Commissions Report
a. Council Committee reports (p168)
b. Board of Zoning Appeals - minutes attached (p184)
c. Planning Commission - no meeting in May
d. Accommodations Tax Advisory Committee - minutes attached (p186)
e. Environmental Advisory Committee - minutes attached (p189)
f. Beach Preservation Committee - minutes attached (p191)

9. Ordinances, Resolutions and Petitions
a. Second Reading - none
b. First Reading - Ordinance 2026-04 - an ordinance to raise revenue and adopt a budget for the City of Isle of Palms, South Carolina, for the fiscal year beginning July 1, 2026 and ending June 30, 2027 (p194)

10. Resolutions and Proclamations - none

11. Departmental Reports and Operating Dashboard (p281)

12. Capital Projects Update (p305)

13. Legislative Update

14. Executive Session

15. Adjournment

City Council Meeting
6:00 p.m., Tuesday, April 28, 2026
City Hall Council Chambers
1207 Palm Boulevard, Isle of Palms, SC

MINUTES

1. Call to Order

Present: Council members Bogosian, Cohen, Carroll, Streetman, Miller, Ward, Miars, Pierce, Mayor Pounds

Staff Present: Administrator Kerr, Deputy Administrator Kuester, City Attorney McQuillin, various department heads

2. Citizen's Comments

Sue Cotton, Sand Dollar Drive, spoke with concern about the process surrounding the proposed pay increases for first responders. She did not feel the process was transparent and left her with numerous questions. She asked that Council stop making the process difficult for the residents to understand. She suggested a white paper that explains the new pay scales.

Julie Nestler would like Council to publish what the new pay rates will be for first responders. She said there is a perceived lack of transparency with the process. She would like all the data to be shared with the public. She handed a letter to Mayor Pounds to distribute to Council members.

Patsy Hindman, Barnacle Row, said the wage and compensation study was anything but transparent. She mentioned a recent email she sent to Council and only 4 members responded to her queries. She challenged the claim of issues with culture and management without having spoken to the employees. She believes the proposed incentives have been glossed over.

Sarah Vega, Sparrow Drive, discussed "bounded rationality" and how it relates to the wage & compensation study. She suggested citizen input on employee pay. She believes employee retention to be an issue with City Council, not with the chiefs. She spoke in support of the first responders who work for the City.

3. Presentations

A. LOWVELO, Chris Winn, Director

Mr. Chris Winn came before Council requesting their permission and support for the 8th Annual LOWVELO bike race to be held in November 2026. He said the plan for this year is nearly identical to previous years. The event has raised $4.5 million for cancer research.

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B. **Recommendation from the Beach Preservation Committee, Dietmar Ostermann, Chairman**

Mr. Ostermann shared the Beach Preservation Committee's recommendation with City Council. That recommendtion is attached to these minutes. Ms. Wendi Pasterik, Vice Chair of the Beach Preservation Committee, shared the calculations that went into the preparation of the recommendation. It is also attached to these minutes.

4. Approval of previous meetings' minutes

MOTION: Council Member Streetman and Council Member Carroll seconded the motion.

A. City Council Meeting – March 24, 2026
B. Town Hall Meeting – March 26, 2026
C. Special City Council Meeting-Budget Workshop – April 1, 2026

MOTION: Council Member Streetman made a motion to approve, and Council Member Cohen seconded the motion. The motion passed unanimously.

5. **Procurement**

A. **Discussion and consideration of brick installations for two crosswalks along Palm Boulevard – Asphalt Concepts, $17,280**

MOTION: Council Member Streetman made a motion to approve, and Council Member Bogosian seconded the motion. The motion passed unanimously.

B. **Discussion and consideration of ATM change order for additional services related to the marina dredging project, $10,000 and bathometric survey, $5,000**

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

Administrator Kerr explained that the $10,000 is "money already spent" for ATM's efforts comparing deposit sites for dredging materials. The $5,000 for the survey is optional. However, ATM believes the project could be improved with more up to date data.

VOTE: A vote was taken with all in favor.

C. **Discussion and consideration of CSE change order for additional services related to surveying and testing sediment in Hamlin Creek prior to renourishment project, $16,450**

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

Administrator Kerr said this project will determine if the silted sand in Hamlin Creek is beach compatible sand, which could then be considered for dredging at the next USACE beneficial use project. In addition, he said it would be good to know the limits and quality of the sand prior to the renourishment project, giving the City a baseline to find out if renourished sand is ending up in the creek.

Mr. Traynum said he will provide Council a summary of their findings and a contour map. He recommends future surveys of the creek to provide comparative data.

VOTE: A vote was taken with all in favor.

D. **Discussion and consideration of proposal from Cline Engineering for $69,500 to develop plans, acquire permits, and manage construction of the marina parking lot redevelopment**

MOTION: Council Member Cohen made a motion to approve. Council Member Bogosian seconded the motion.

Administrator Kerr explained, "What the effort here would be is to undertake the design of the parking lot to get the design to a point that we could actually facilitate constructing the parking lot and ultimately have the shared parking eliminated and adjust the leases so that the marina restaurant would have exclusive parking only. The City would have exclusive parking as well, and we would create a new greenspace out of that plan."

He said this plan has the City overseeing the planning, design and construction while the City continues to receive rent overage payments from the restaurant tenant. A small amount of landscape design for the greenspace is included in the project.

He added that the restaurant tenants are not involved in the lease amendments and will have a small window of time to respond to the amended lease. The lease also includes a small change to when rent overage payments are due to the City.

MOTION: Council Member Cohen made a motion to amend the motion to approve contingent upon the approval of the lease amendments by the restaurant tenants. Council Member Bogosian seconded the amended motion. The amended motion passed unanimously.

E. **Discussion and consideration of proposal from McGrath Industries for the reconstruction of two tennis courts, $208,998.**

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

Administrator Kerr said the budgeted amount for this project is $220,000, not $190,000.

VOTE: A vote was taken with all in favor.

6. **Old Business**

A. **Discussion and consideration of marina lease amendment**

MOTION: Council Member Pierce made a motion to approve, and Council Member Miars seconded the motion.

Administrator Kerr said the amended lease could be executed if there are no changes made by the tenants. If they make any changes, the agreement will have to go back through the Public Services & Facilities Committee for consideration.

VOTE: A vote was taken with all in favor.

B. **Discussion and consideration of surfing lesson application – Carolina Salt Surf Lessons**

MOTION: Council Member Miars made a motion to approve, and Council Member Streetman seconded the motion. The motion passed unanimously.

C. **Discussion and consideration of wage and compensation adjustments**

Administrator Kerr reviewed the recent history of wage adjustments and the recommendations from the Administration Committee. Those slides are attached to these minutes.

Council members Streetman and Cohen believe more study needs to be done into the issue of properly compensating for prior years' service and experience without compromising current staff.

Council Member Streetman said that this plan is a good start, but he does not believe it is robust enough nor puts enough money into the pockets of employees.

Mayor Pounds likes the incentive plan for first responders, adding that if it is popular among staff, it should be revisited next year. He noted that the City has a generous total compensation package.

MOTION: Council Member Pierce made a motion to adopt and implement the approved motion recommendations made at the April 14, 2026 Ways & Means Committee meeting, with the approved budgeted amounts, to be implemented in the new fiscal year starting 7/1/26. These include the base pay market adjustment; incentive programs for Police and Fire departments; annual pay scale adjustments based on CPI-U-South with a minimum of 1% and a maximum of 4%; and recognition of up to one-half of relevant first responder experience for new hire and existing employees up to a maximum of midpoint within the grade. Council Member Miars seconded the motion.

Council Member Ward said that he believes this plan is a good first step, but it will not help with retention. While he supports the pay increases for everyone, he will vote against the motion because it does not do enough.

VOTE: A vote was taken as follows:

Ayes: Miller, Pierce, Bogosian, Miars, Cohen, Pounds
Nays: Streetman, Ward, Carroll

The motion passed 6-3.

D. **Discussion of revenue streams for FY27**

Director Hamilton said she did "update all the percentages for expenses to give the budget a better picture of where, how CPI will be affecting the expenses. So now we can see how the revenue plays a part in that. I think one thing Council needs to consider is this current budget currently includes millage increases to offset the payroll, a millage debt service increase to offset the fire truck as well as increases in our business licenses, permits, ad parking, and short-term rentals. So, with all that being said, there are still transfers being transferred from other funds to the General Fund to help offset some of those payroll costs, but we need money from the General Fund to help pay for some of our large projects, the drainage project, and things of that nature."

She noted this draft of the budget does not include $377,000 of LOST funds. The total amount of new revenues is $1.8 million including the sale of the fire truck, added adjustments, and millage increases. The bulkhead recoating project will remain in the budget.

Mayor Pounds pointed out that the budget still assumes a budget surplus at the end of the year. He suggested adding in the LOST funds and a small millage increase while putting fee and permit increases in FY28.

Administrator Kerr pointed out that the budget does not include a position for the Director of Planning, as he currently serves in that function in addition to being the City Administrator. Council Member Pierce said this will be discussed at a future Administration Committee meeting.

Council Member Pierce requested a slide for the May 12 Ways & Means Committee meeting that shows all categories of revenue and the dollars associated with them.

E. **Discussion of easement acquisition / Discussion and consideration of escrow agreement with Wild Dunes Community Association / Consideration of award of beach renourishment contract to Marinex**

Administrator Kerr said all be 12 easements on the south end of the island are in hand. Discussion ensued about the viability of the project with unsigned easements. Administrator Kerr suggested one path could be that City Council proceed with awarding the north end of the project while staff continues to work on securing easements on the south end. City Attorney McQuillin said that is his preferred legal path.

Council Member Pierce expressed concern about not having Wild Dunes' funds held in escrow yet. Administrator Kerr said attorneys on both sides are satisfied that the escrow agreement is in good order. The WDCA will have within 10 days of an affirmative vote of Council to wire the money.

Administrator Kerr said, "The sequence of events would be execute the escrow agreement. Then they would then wire the money. Then at that point we would execute the agreement with Marinex."

Discussion continued around the possibility of scaling back the project if easements remain unsigned, engineering work-arounds on properties that do not sign, and the viability of project with "holes."

MOTION: Council Member Pierce made a motion to "award the full 2.5 million cubic yards to Marinez for the full Wild Dunes project and south of the 714 property contingent upon the in-transit easements being received and the gray ones as well as all funds being received and the Wild Dunes Community Association signing and putting the money in the bank." Council Member Miars seconded the motion.

Mayor Pounds said it will be at least 10 days before the contract is signed with Marinex, so the easement picture could have changed in that time.

City Attorney McQuillin said, "We would prefer if we get the Wild Dunes Community Association agreement signed, get the escrow, everything is good on the north end, have the ability to sign with Marinex on that portion, see what we can get on the south end, and then sign

a change order if that's possible. And if we get all the easements in before then, we could sign it all together."

Administrator Kerr and Mr. Traynum support the idea of awarding the north end of the project now so that Marinex can begin mobilizing and review the status of the easements in a few weeks.

Administrator Kerr said he would prefer to come back to Council in a month and provide a status update on the easements so that a decision can be made rather than speculate about the numerous scenarios that exist. Discussion ensued about possible triggers to move forward with the project on the south end.

Council members Pierce and Miars withdrew their motion.

MOTION: Council Member Miars made a motion to "approve the Marinex contract for the north end of the island contingent on" four in-transit easements and "the approval of escrow, and the WDCA signing" the escrow agreement and the completion of the money transfer to the bank, and "Marinex agreeing to honor the pricing for the south end." Council Member Pierce seconded the motion. The motion passed unanimously.

City Council will hold a special meeting ahead of the Ways & Means Committee meeting on May 12 to discuss and possibly vote on awarding the renourishment project on the south end of the island.

MOTION: Council Member Pierce made a motion approve the escrow agreement with Wild Dunes Community Association. Council Member Miars seconded the motion.

Mr. Traynum said, "The way the payments would work for these contracts is when the dredge arrives on site and actually starts pumping sand, then they are owed 60% of the mobilization charge, which would be about a million dollars or so. Then then you would receive monthly invoice for the work completed to date." He said 500,000-800,000 cubic yards of sand would be paid out each month. Upon completion, "we would return the balance of the mobilization and any retainage that we had." He did not believe any payments would be made before the end of June.

VOTE: A vote was taken with all in favor.

7. **New Business** – Consideration of appointment of Robert Asero as new Director of Public Works

MOTION: Council Member Streetman made a motion to approve, and Council Member Ward seconded the motion. The motion passed unanimously.

Administrator Kerr said he was honored to nominate Asst. Director Asero for this position. He thanked Director Pitts for his many years of service to the City. Mayor Pounds also thanked Director Pitts for his years of service and presented him with a small gift.

Director Pitts spoke of his time at the City and thanked everyone for their support.

8. **Committees, Boards, and Commissions Reports**

A. Council Committees – minutes attached
B. Board of Zoning Appeals – no meeting in April

C. Planning Commission – minutes attached
D. Accommodations Tax Advisory Committee – minutes attached
E. Environmental Advisory Committee – minutes attached
F. Beach Preservation Committee – minutes attached

9. Ordinance, Resolutions, and Petitions

a. Second Reading

i. Ordinance 2026-02 – an ordinance to regulate residential lighting

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

Administrator Kerr said this ordinance returned to the Environmental Advisory Committee and the Planning Commission for further work. The pared down version of the ordinance with exemptions is before Council for consideration.

MOTION: Council Member Cohen made a motion to amend the ordinance so it reflects the version previously considered by the Environmental Advisory Committee (as reflected on page 132 of the meeting packet). Council Member Bogosian seconded the motion.

Council Member Cohen would like Council to have more time to discuss this ordinance.

MOTION: Council Member Cohen made a motion to defer further discussion of the ordinance until the June Council meeting. Council Member Miars seconded the motion.

Council Member Ward said this ordinance and others like it "feel like an HOA."

VOTE: A vote was taken as follows:

Ayes: Miller, Pierce, Bogosian, Miars, Cohen, Pounds
Nays: Streetman, Ward, Carroll

The motion passed 6-3.

b. **First Reading** -- none

c. Proclamations and Resolutions

i. **Resolution 2026-01 – City Safety and Loss Control Program**

MOTION: Council Member Ward made a motion to approve and waive the reading. Council Member Carroll seconded the motion. The motion passed unanimously.

ii. **Resolution 2026-02 – to allow alcohol and street closures for LOWVELO**

MOTION: Council Member Ward made a motion to approve and waive the reading. Council Member Streetman seconded the motion. The motion passed unanimously.

iii. **Proclamation 2026-02 – Boating Safety Week, May 16-22, 2026**

MOTION: Council Member Ward made a motion to approve and waive the reading. Council Member Streetman seconded the motion. The motion passed unanimously.

10. Executive Session

11. Adjournment

Council Member Ward made a motion to adjourn, and Council Member Streetman seconded the motion. The meeting was adjourned at 8:44pm.

Respectfully submitted,

Nicole DeNeane
City Clerk

BEACH PRESERVATION COMMITTEE
City of Isle of Palms

Recommendation 4: Increased amount of sand for beach nourishment

Date: April 21st, 2026

The Beach Preservation Committee of the city of Isle of Palms recommends today to the City Council that the city in coordination with the Wild Dunes Community Association (WDCA) consider the placement of 352,000 additional cubic yards of sand on the south end of the island and the placement of 194,000 additional cubic yards of sand within Wild Dunes for a total of 546,000 additional cubic yards of sand at the approximate cost of $4.1 million in the upcoming beach renourishment project.

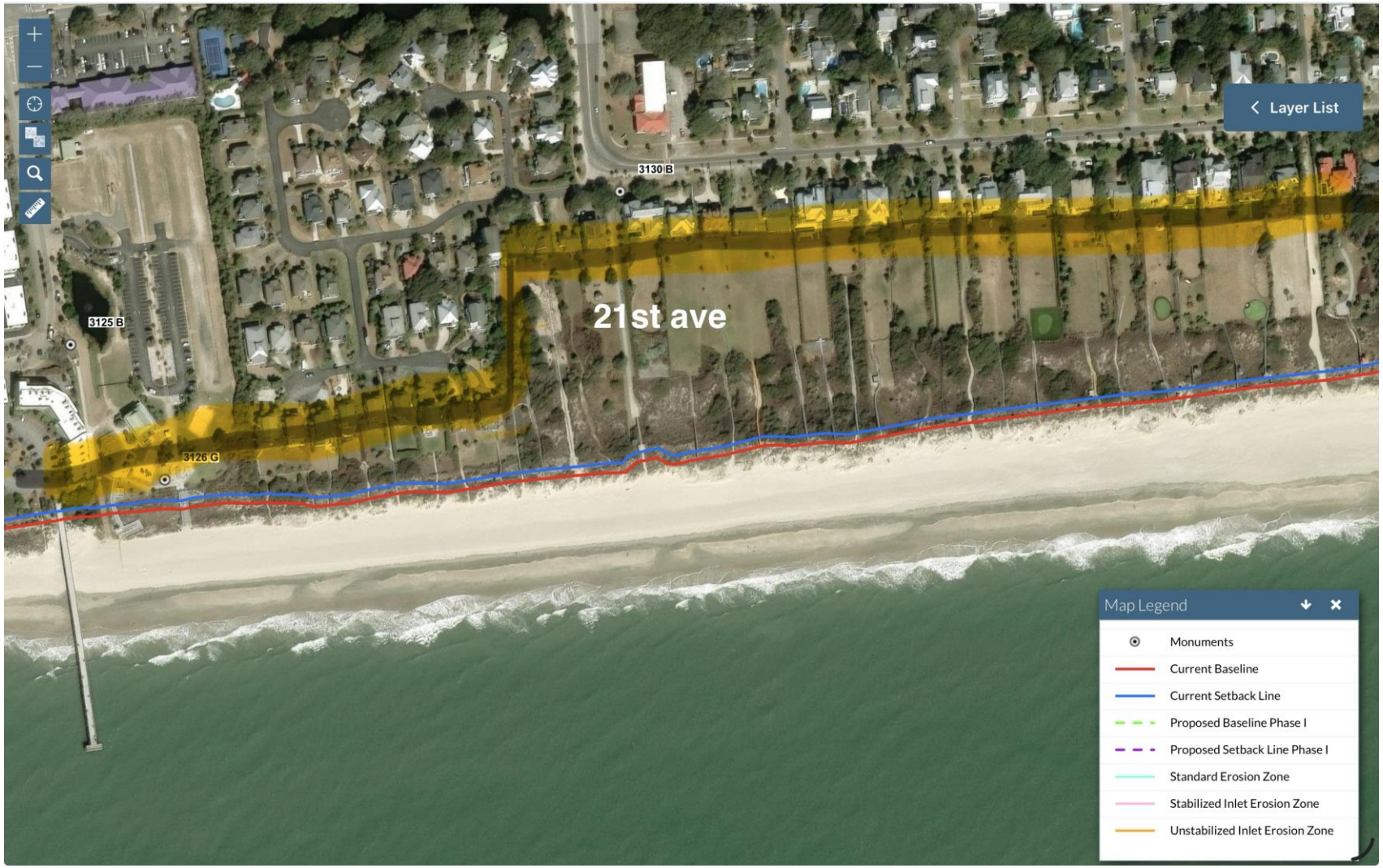
For the IOP Beach Nourishment Committee

Dietmar Ostermann
Chairman
Dostermann62@gmail.com
+1.972.672.4424

Recommendation to IOP City Council

1. Adopt new “healthy beach” definition, to support tourism and property protection
   - 200 feet of dry sand at highest tide of the day (MHHW), something we understand and can see
   - Measured from 2018 SCDES baseline or structure line, whichever is most seaward
   - Using the most recent 5-year erosion rates
2. Renourishment volume minimum: use permit “max” for **each** of the reaches:
   - North End: 1.7MM cubic yards
   - South end: 800,000 cubic yards
3. If financial conditions allow, recommend increasing project volume to 3MM cubic yards (extra $4.1MM), split as shown below, to move to “proactive beach management”
   - North end: 1,894,000 cubic yards
   - South end: 1,152,000 cubic yards
4. Any changes in sand quantities or placement must be approved by town council
5. Recommend Marinex as contractor for renourishment reflecting cost and reputation

Measuring from a structure line is retreating from dune location for the middle and south end of island



Create a recreational beach to support tourism and protect property, consistent with “hold the line”

North end

- Beachwood East and Grand Pavilion structures are seaward of SCDES baseline. Must use structure line for that small stretch of beach.
- At Ocean Club, baseline and structure line are the same.

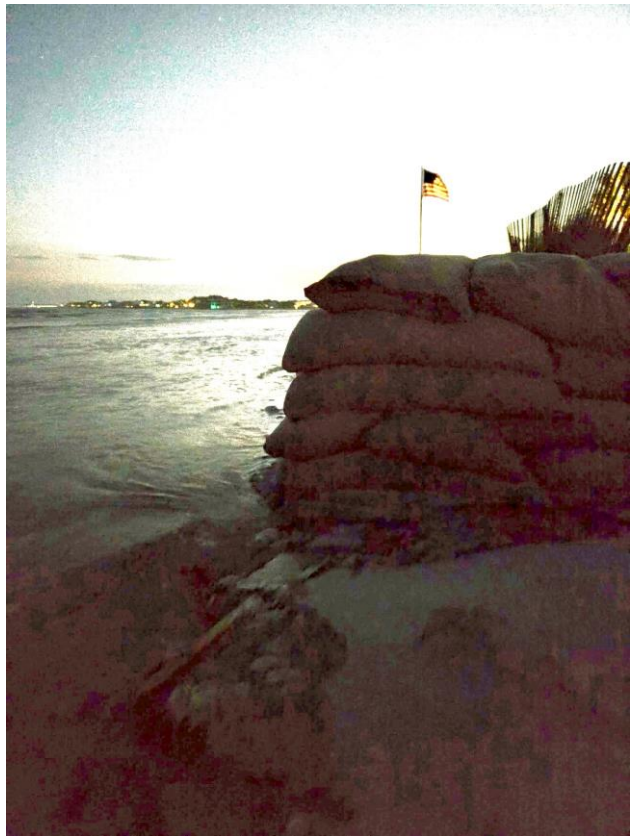
Breach Inlet to 56th Ave

- All homes and pools are landward of the 2018 SCDES baseline

Measuring from a structure works well on the north end, but on the south results in a lack of recreational beach

The south is currently defined as “healthy” despite insufficient dunes and no/small recreational beach at higher tides.

Far south



Ocean reaches 9 homes with sandbags; dunes threatened

510 Ocean



5 foot beach at 510 ocean. At 6.3″ tide.
12 more high tide events by end of year

Windjammer



IOP Deficit Scenarios, Cubic Yards

The Beach Preservation Committee recommends adopting Dare County and Hilton Head's successful proactive beach plan

Current Deficit: Cy from Structure to Minus 13 NAVD

South: (16k)
North: (183k)

Source: CSE, Feb 2026 report

200 Feet from SC Baseline* Deficit:

(*2018 SCDES Baseline or Structure Line, whichever is most seaward)

South: (440k)
North: (384k)



RECOMMENDED

Source: CSE, March 23, 2026 Beach Pres. Meeting

Advanced Fill Calculations

(erosion rate * 8 years)

- Recommend using recent erosion rate for **both** ends of island.
- Two second opinions from coastal engineers mention changes in breach inlet suggest long-term historical erosion history isn't relevant
- Advanced fill, cubic yards:
  - North: 1.6MM cubic yards, No Change
    - Uses recent erosion and shoal adjustment assumption
  - South: use 712,000 cubic yards (using 5 yr avg. erosion thru Feb 2026)
    - Instead of 264,000 per Feb, 2026 document (based on erosion rate back to 2010)
    - Slightly more than the permit advanced fill assumption of 560,000

Recommendation for Renourishment

Renourishment = Deficit + Advanced Fill (cubic yards)

	Minimum: Permit max	Recommend: New Healthy Beach	Comments
North Permitted Reaches	1,700,000	1,894,000	+194,000 ($1.5 MM) Smooth out placement thru to 53rd Ave.
South Permitted Reaches	800,000	1,152,000	+352,000 ($2.6MM)
Total	2,500,000	3,047,000	+546,000 ($4.1MM)

★ RECOMMENDED

Risk Analysis

- **Structures (Groins / Breakwaters):**
  - Can extend life of project beyond 8 years with structures or reduce financial spend upfront
  - Regulatory environment and timing unknown

- **Shoal attachment** doesn't occur on north end

- **High erosion case**: If place permit max volumes on south and high erosion rate of 136k/yr continues:
  - Renourishment volumes erode in ~5 ½ years
  - 300 foot berm to 200 feet in ~2 years
  - Start groin analysis ASAP

- **Fine sand**: Army Corp beneficial use volume of 300,000 is fine and known to erode faster. Recommend sand quality testing to inform erosion rate.

- **Breach Inlet:** Renourishment volume at far end near breach inlet may erode quickly
  - Spread out healthy beach volume consistent with bid drawing vs. adding more sand on the end
  - Start groin analysis ASAP

Wage and Compensation

For discussion

April 28, 2026

Prior Efforts

- FY 2022- wage and comp study- increases for public safety employees at 10% and 7.5% for nonpublic safety employees, plus a 2.5% merit/step increase
- FY 2023 one-time $5,000 payment to all employees plus up to 5% COLA and merit/step
- FY 2024 wage and comp study- increases for public safety employees at 14% and 3-7% for nonpublic safety employees and 2.5% merit/step
- FY 2025- 3% merit/step
- FY 2026- 5.5% COLA and merit/step
- Each study and COLA increase above also increased pay plan

Ways and Means Recommendations

April 14, 2026 meeting

Adjust Starting Pay

- Fire- $54,000 (up 7.5% from $50,225)
- Police- $60,000 (up 7.8% from $55,862)
- General- $41,600 (up 1.5% from $41,000)
- Administrative- $82,700 (up 2.5% from $80,653)

COST = $491,000

($315,000 Fire and Police/ $176,000 General and Administrative)

Incentive Program

- Ideas provided by two Chiefs to compensate employees for specialized training
- Expected to improve performance, retention, and recruitment
- Provides parity with market peers

COST = $150,000

(split evenly between Fire and Police)

Adjust Pay for Prior Relevant Experience

- Future and existing First Responders (step employees) will have adjustments to recognize prior relevant work experience
- Half of prior experience will be recognized by an additional step in pay (6 years of experience=3 additional steps)
- Adjustments will be capped at the midpoint within the employee's grade
- These adjustments are incorporated into the $315,000

Total Cost of Recommendations

- $491,000 base pay (includes prior experience adjustments)
- $150,000 incentive pay
- $42,000 additional overtime pay
- $242,000 additional fringe expense

TOTAL COST = $925,000

Future Efforts

- Current FY2027 draft budget includes 5.8% COLA and merit/step
  - 5.5% increase received 1/1/2026 **(COST $281,000- 6 months)**
  - This wage adjustment would be implemented 7/1/2026 **(COST $997,000)**
  - 5.8% increase budgeted for 1/1/2027**(COST $339,000- 6 months)**
  - These three adjustments provide $2.2M increase over 12 months
- Beginning FY2028 provide COLA and adjust pay grades/scales based on Bureau of Labor Statistics CPI-U South (max 4%, min 1%)

Special City Council Committee Meeting
4:30pm, Tuesday, May 12, 2026
City Hall Council Chambers
1207 Palm Boulevard, Isle of Palms, SC
and broadcast live on YouTube: https://www.youtube.com/user/cityofisleofpalms

MINUTES

1. Call to Order

Present:	Council members Streetman, Pierce, Carroll, Ward, Bogosian, Miars, Miller, and Cohen
Absent:	Mayor Pounds
Staff present:	Administrator Kerr, Deputy Administrator Kuester, Director Hamilton, various department heads

2. Purpose – Consideration of awarding contract to Marinex Construction for beach renourishment on the south end of the island

Administrator Kerr said there are three outstanding easements to be acquired: one each in the 400 block, 700 block, and 800 block. Should those easements not be acquired by the time the project begins in that area, Mr. Traynum said they will work around those properties and leave low points. He believes the City is in a good position to move forward with awarding the project for this part of the island.

MOTION: Council Member Bogosian made a motion to award the full project to Marinex Construction as per their bid for both the north and south ends of the island up to the full permitted volumes of sand. Council Member Streetman seconded the motion.

Council Member Pierce clarified that 800,000 cubic yards will be laid on the south end of the island and 1.7 million cubic yards on the north end of the island. Staff will continue to work on securing the three outstanding easements.

Administrator Kerr expects some sand to be laid in June and the first payment is also expected in June.

VOTE: A vote was taken with all in favor.

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3. Adjournment

Council Member Bogosian made a motion to adjourn the meeting, and Council Member Pierce seconded the motion. The meeting was adjourned at 4:35pm.

Respectfully submitted,

Nicole DeNeane
City Clerk

Public Comments - March 23 - May 21, 2026

Date Submitted	Name	Address	Comments for Council Meeting	Meeting This Comment is Intended For:
4/27/26	Darcia Grady	603 Ocean Blvd, Isle Of Palms, South Carolina 29451	I am writing as a concerned Isle of Palms full-time resident and property owner regarding firefighter compensation and the current level of funding allocated to our fire department. While I understand the complexity of balancing competing budget priorities, I am increasingly concerned that our current funding levels are not sufficient to support a stable and effective public safety workforce. Our firefighters are working significantly above standard full-time hours while earning starting salaries that lag behind many comparable departments. This has coincided with increased turnover and the loss of trained personnel to higher-paying municipalities. These are not isolated staffing challenges—they are indicators of a system that is under strain. Public safety is not an area where we can afford to fall behind. Retention issues directly impact staffing levels, response times, and the overall safety of residents, property owners, and visitors. Continuing to operate below competitive compensation levels increases the risk that these challenges will worsen. I am also concerned by the lack of clarity in the data presented to the public. Conflicting statements about how competitive the proposed salaries are make it difficult to fully understand or support the current plan. Greater transparency is needed so residents can have confidence in the decisions being made. Most importantly, I respectfully urge Council to prioritize increased and sustained funding for the fire department to ensure salaries are truly competitive—not just marginally improved. Addressing this proactively is critical to stabilizing the workforce and protecting the safety of our community. This is not simply a budget decision—it is a public safety investment. I strongly encourage Council to take a more decisive approach to funding our fire department before these challenges escalate further. Thank you for your time, your service, and your attention to this important issue. Full-Time Isle of Palms Resident and Property Owner,	City Council

3/23/26	Mrs Sue Cotton	2 sand dollar dr, Iop, South Carolina 29451	On March 1, I attended an open house for the IOP Fire Department and had a chance to learn more about what it takes to protect and serve our community. What jumped out at me was the vast knowledge and skills needed to prevent and minimize property damage and bodily harm on our island - not to mention the mutual aid we provide to our neighboring communities. The impact of unpredictable tides, currents, ocean winds, multiple story structures, highly populated areas, traffics jams and difficulty getting on and off our island, short term rentals, shortage of staff, inexperienced staff, fatigued staff, can severely impact a rescue, recovery or prevent loss of life and property. Our first responders primary responsibilities are not simply putting out fires, responding to rescues or writing tickets. The majority of their efforts should be spent preparing, educating and preventing these life altering events and keeping us all safe. We as residents enjoy that feeling of safety and protection, because our fire personnel and police put in the grueling work up front and have always had the skills and experience to address events quickly when they occur. However, given our challenges with staff turnover and difficulty in attracting experienced personnel our safety and protection is at risk. I don't want to be the community where first responders "cut their teeth". I don't want to be that community that is on nightly news because we don't value our first responders. Our citizens don't want departments with largely new and inexperienced staff, simply because we are unwilling to establish competitive wages and benefits. I trusted you, we trusted you council to make good on your prior commitments and campaign promises to not just act, but to have a two way dialogue and get to know from the people doing the job what is needed and how to build a longer term approach to this constant challenge. Instead, we have watched this play out with hiring the same flat consulting firm - updated numbers, but no new data, no new ideas. Therefore, Citizens have taken to social media, one way council and committee meetings, local news media. Anywhere we can to get someone to listen before it's too late. Now, council appears to be "threatening" us with a tax hike if we want to fix this issue. We are tired of watching our tax dollars be washed out to sea. Increasing taxes is not the answer, but if I need to pay a fee to build a fund that is self sustaining and is exclusive to protecting and serving our community , I am willing to do that and other citizens are as well. We are tired of having our safety politicized and expect to hear from you at town hall, why you are handling this in such a non urgent manner and what your multi year plan is to prevent further decline of our safety.	City Council

INTEROFFICE MEMORANDUM

TO: DOUGLAS KERR, CITY ADMINISTRATOR

FROM: CHIEF KEVIN CORNETT

SUBJECT: POLICE DEPARTMENT RMS FY27 EARLY IMPLEMENTATION

DATE: 4/30/2026

CC:

This memorandum is being drafted in reference to a request for early implementation of a new records management system (RMS). We currently are budgeting to replace the current RMS, LawTrak (the legacy version). This RMS is used by the police department and court.

Problem: The SC Law Enforcement Division (SLED) Governance, Risk and Compliance Unit sent a letter to agencies currently using LawTrak on April 15th. In that letter agencies were advised that the legacy LawTrak is no longer compliant with FBI CJIS Security Policy 6.0 and the new owner, End2End, Inc. cannot provide security patches or updates for the product. SLED further advised that "continued use of LawTrak will pose security and compliance risks to any agency that continues to use it." SLED advised agencies to either "upgrade to End2End's supported product (ARMS)" or "transition to an alternative CJIS and SCIBRS compliant RMS solution." Agencies are expected to be completely transitioned by the end of the year. Originally, End2End, Inc. employees advised me that they would maintain compliance through the end of 2027.

Request: After reviewing multiple RMS vendors, we added $70,000 to the FY27 budget request for the switch. We met with, talked with and received demos from multiple vendors. The Clerk of Court participated in demos as well. Both the police department and court agreed that CivicEye was the best vendor to capture the needs of both departments. CivicEye is aware of the requirement to switch from LawTrak and the vulnerabilities of continuing to use that RMS. So, they are offering a "risk free" opportunity to start implementation before the budget is approved. In that agreement, they would begin implementation of the new cloud-based RMS, migration of data from our current RMS and training. They have stated that they understand that the budget has not been approved and that there is a chance that we would not move forward with their RMS. Email referencing the agreement and a sample letter from Sullivan's Island PD are attached.

Procurement Actions: Multiple vendors provided estimates and/or quotes to switch to their RMS.

- CivicEye:
    - Offering CivicRMS for law enforcement, CivicCase for Court, and CivicDocs for case sharing with city prosecutor/some FOIA responses

    - Updated quote that reduced cost if implementation at the same time as SIPD (attached). Cost is $55,548 for year one, $21,373 for year two, $22,014 for year three, $22,674 for year four and $23,354 for year five. All of this is already in the FY27 forecasted budget
    - They have also provided a sole source letter (attached)
- EIS:
    - Only offered law enforcement RMS.
    - Verbal quote provided with an estimated cost of $120,000 for year one and an annual cost of $37,000 (memo attached)
- ARMS (owned by current LawTrak company, End2End, Inc):
    - Offered law enforcement and court RMS.
    - Cost is $16,500 annually (quote attached)
    - New in SC and new to managing SCUTTIES and SCIBRS.
- GovHost:
    - Offered law enforcement and court RMS.
    - Cost $86,580 for initial and $36,580 for first renewal. Incremental increase will be added each year after. (Quote attached).

Attachments:

SLED Governance, Risk and Compliance Unit letter

CivicEye early implementation email

Sample agreement letter from SIPD for early implementation of CivicEye

CivicEye updated quote

CivicEye sole source letter

Chief Cornett's memo outlining verbal quote provided by EIS

ARMS quote

GovHost quote

South Carolina
STATE LAW ENFORCEMENT DIVISION

Henry D. McMaster, Governor
Mark A. Keel, Chief

P.O. Box 21398
Columbia, South Carolina
29221-1398

WWW.SLED.SC.GOV
(803) 737-9000

MEMORANDUM

To: Respective Agency Heads

From: Major Charles M. Coats, Jr.
Director of SLED-CJIS (CSO/SCO)

Date: Thursday, April 15, 2026

RE: LawTrak RMS Non-Compliance Notice

The SLED Governance, Risk, and Compliance (GRC) Unit is issuing this notice to inform all current LawTrak customers that the legacy Records Management System (RMS), originally provided by Nicholson Business Systems and now owned by End2End Inc., is no longer compliant with FBI CJIS Security Policy (CJISSECPOL) 6.0.

End2End, Inc. has confirmed it cannot provide security patches or updates for the legacy LawTrak product. Due to the lack of security controls and enhancements, continued use of LawTrak will pose security and compliance risks to any agency that continues to use it.

Agencies currently using LawTrak must take one of the following actions:

1. Transition to an alternative CJIS- and SCIBRS-compliant RMS solution, OR
2. Upgrade to End2End's supported product, ARMS.

Vendor selection alone does not ensure SCIBRS compliance. Before transitioning, agencies must coordinate with SLED's SCIBRS Unit to obtain the most current SCIBRS State Specification and any applicable SCIBRS Deviations. Agencies must complete a SCIBRS testing phase before approval for production reporting. During this phase, three consecutive months of incident data must be successfully submitted to the SCIBRS test environment with no critical errors.

Current LawTrak customers should be fully transitioned to a CJISSECPOL- and SCIBRS-compliant RMS solution by Thursday, December 31, 2026, to avoid compliance issues during their upcoming Information Technology Security (ITS) and/or SCIBRS audit. Please direct any ITS audit or CJISSECPOL questions to laso@sled.sc.gov and SCIBRS-related questions or concerns to scibrs@sled.sc.gov.

Outlook

Isle of Palms, SC PD - Early Implementation (Letter of Intent) Opportunity

From Joshua South <josh.south@civiceye.com>
Date Tue 4/21/2026 6:11 PM
To Kevin Cornett <kcornett@isleofpalms.gov>
Cc Jared Hager <jared.hager@civiceye.com>; Mollie Bolin <mollie.bolin@civiceye.com>

1 attachment (16 KB)
CivicEye_Agency_LOI_Template.docx;

Good afternoon, Chief,

I wanted to start by thanking you for the work you've been doing, and for your partnership through the evaluation process thus far. In speaking with Jared and our Sales Leadership, I wanted to reach out personally about something we're doing for a select group of agencies this year. As I understand it, you've spoken with your counterparts at Sullivan's Island PD, and might be interested in pursuing a path forward via a "Letter of Intent". I'm including the exact same content below for your review that I passed along to the Sullivan's team.

We know that many of you in South Carolina are in a holding pattern right now — your budget cycle doesn't turn over until July 1st, which means you can't formally sign a contract until funds are approved and released. We understand that's just the reality of how local government works, and we don't want that timeline to slow down your agency's ability to modernize.

So here's what we're offering: CivicEye is willing to begin your implementation now, before a contract is signed, and based solely on your written statement of intent to move forward with us.

Your letter of intent carries zero obligation.

It is completely non-binding. If your budget committee does not approve the funds, or if for any reason you decide not to move forward, we will simply stop the implementation at that point — no penalties, no invoices, no hard feelings. We're taking that risk on ourselves because we believe in the value we bring and we want to earn your partnership.

How invoicing would work upon contract signing:

All pricing and payment terms outlined in your proposal remain the same. The only adjustment will be to align the billing dates to your July 1st budget cycle. Our standard terms for agencies on this timeline are:

- 100% of annual subscription fees due July 1st (once budgets turnover)
- 50% of any one-time implementation fees due July 1st
- Remaining 50% of one-time fees due upon go-live

What we need from you:
Simply reply to this email with a brief statement confirming your agency's intent to award CivicEye a contract for CivicRMS. That's it. If you're required to draft something more formal, I'm attaching a

template I've drafted for your convenience.

We'll get the ball rolling on your end so that when July 1st arrives, you're not starting from scratch — you're already on your way.

If you have any questions or want to talk through this, I'm happy to jump on a call. I just didn't want the budget calendar to be the thing standing between your agency and a better solution.

Looking forward to working with you,



Joshua South
President
CivicEye

(979) 204-6000
josh.south@civiceye.com
www.civiceye.com
40 Pamela Ln.
College Station, TX 77845

100 GOVTECH COMPANY 2026

CONFIDENTIALITY NOTICE: This email and any attachments may be confidential and intended solely for the use of the individual or entity to whom they are addressed. If you have received this email in error, please notify the sender and delete this email from your system. Any unauthorized use, disclosure, or distribution of the content of this email is strictly prohibited.

SUBJECT: LETTER OF INTENT – SULLIVAN'S ISLAND PD

Dear Mr. South,

This email serves as a formal statement of intent on behalf of [Agency Name / Department] to award CivicEye a contract for the following solution(s):

- CivicRMS

We understand that our agency's budget does not become available until July 1, 2026, and that a formal contract cannot be executed until that time. In the interim, we welcome CivicEye's offer to begin implementation activities in advance of contract execution.

We further acknowledge and agree to the following:

1. **This letter of intent is non-binding.** It does not constitute a contract or legal obligation on the part of Sullivan's Island PD.
2. **No fees or penalties apply if we cannot proceed.** In the event our budget request is not approved, or we are otherwise unable to execute a contract with CivicEye, we understand that CivicEye will cease implementation activities, and no fees or penalties will be owed by our agency. We are only obligated to provide notice as soon as any determination is reached
3. **Payment terms upon contract execution** on or after July 1, 2026 will be structured as follows, consistent with CivicEye's proposal and standard billing terms:

- 100% of annual subscription fees due July 1st
- 50% of one-time implementation fees (if applicable) due July 1st
- Remaining 50% of one-time implementation fees due upon go-live

These terms will be spelled out in the proposal that would be signed for the new budget cycle.

We appreciate CivicEye's willingness to work with us given our budget cycle, and we look forward to a successful partnership.

Sincerely,

[Authorized Representative Name]
[Title]
[Agency Name]
[Phone Number]
[Email Address]
[Date]

CivicRMS & CivicCase for Court Proposal

CivicEye is pleased to prepare this estimate for the Isle of Palms, SC Police Department and Municipal Court. Pricing assumes the procurement of CivicRMS, CivicCase for Court, and CivicDocs with a minimum five-year contract duration with the current known scope. CivicEye reserves the right to adjust pricing if the contract duration or scope changes. This quote will be honored for 180 days.

Subscription Fees	Qty	CivicRMS
CivicRMS	1	$15,950
CivicCase for Court	1	$1,200
CivicDocs	1	~~$1,200~~
eCitations	1	$1,100
Integrations Subscription • CentralSquare CAD	1	$2,500
Total Annual Subscription Amount		**$20,750**

One-Time Fees	Qty	CivicRMS
CivicRMS & CivicCase for Court Implementation	1	$8,000
eCitation Implementation	1	$2,933
Project Management	1	$8,910
Setup & Provisioning - Server Environment	1	$6,955
On-site Training	1	$3,000
Integrations Setup • CentralSquare CAD	1	$5,000
Data Conversion	1	~~$25,000~~
Total One-Time Fees		**$34,798**

Fee Summary	Qty	CivicRMS
Annual Subscription Fees:	1	$20,750
One-Time Fees	1	$34,798
Year-One Total Cost		**$55,548**
Year-Two Total Cost		**$21,373**
Year-Three Total Cost		**$22,014**
Year-Four Total Cost		**$22,674**
Year-Five Total Cost		**$23,354**
Total Contract Cost		**$144,963**

CivicRMS Optional Features and Services

In addition to the standard annual subscription and one-time implementation fees, CivicEye offers a selection of optional line items that agencies can choose from. This "menu" of additional items allows agencies to tailor their choices to fit within their budgets by selecting only the services they need without making these items mandatory. The selected items and their quantities will be included in the final pricing proposal for approval before the contract is signed.

Optional Fees (Per Item)	Qty	One-Time Fees	Annual Fees
Data Migration (Legacy Portal)	1	Included	No Annual Fee
Custom Reports	Per Report	$500	$0.00
Standard Integration	1	$2,500	$5,000
Custom Integration	1	$5,000	$7,500
On-Site Training Additional Days	Per Day Per Resource	$2,500	$0.00
Virtual Training	Per Day	$1,500	$0.00
Custom Development	Per Hour	$250	$0.00
Additional Storage - 1 Terabytes	1	N/A	$1,000
Additional Storage - 20 Terabytes	1	N/A	$10,000
Additional Storage – 100 Terabytes	1	N/A	$40,000

Unless otherwise specified herein, all quotations expire 90 days from the date of issuance. Prospective clients are required to execute a definitive SSA within the allotted time period to secure the pricing and terms presented. Quotations are provided in good faith, based on the scope and requirements as communicated by the Prospective Client. CivicEye is under no obligation to honor the quotation if the scope and requirements later prove to substantively differ from those presented by the Prospective Client. Modifications to scope may be incorporated for a fee and via Change Order Form if necessary and mutually agreeable to both Client and CivicEye. The prices shown above do not include any applicable taxes that may apply. Any such taxes are the responsibility of the Customer. This is not an invoice.

Invoices are generated upon execution of an order form for all Year One Subscription Fees. All One-Time Fees are invoiced 50% upon execution of the order form, with the final 50% upon live use of the system. Optional Items, added via a signed change order, are invoiced immediately upon execution of the Change Order Form. Subscription period begins 30 days after the Contract Execution date, and continues for a period of one calendar year. Subscription renewals are invoiced annually, 30 days prior to the current subscription term's expiration and are due before the renewal date, with a 3% annual increase beginning in year 2.

Unless the subscription is amended through a new subscription agreement or unless written notice of cancellation is provided at least sixty (60) days in advance of the subscription end date, all subscriptions auto-renew for a period of one (1) year once the client reaches the Subscription End Date listed on the original signed order form. Cancellations within the current subscription term cannot be prorated or refunded. Subscription period begins 30 days after the Contract Execution date. Configurations, customizations, data conversions, and training cannot commence without a provisioned environment.

CivicCase for Courts subscription fee includes 2TB of cloud storage. Additional blocks of cloud storage may be purchased if current allotments are exceeded. Such blocks will be charged at then current pricing upon the next scheduled renewal date for the upcoming subscription period. Retroactive overages will not be charged so long as the new storage blocks are adequate to satisfy projected storage demands for the upcoming subscription period.

CivicRMS subscription fee includes 2TB of storage. Additional blocks of cloud storage may be purchased in either 2, 10, 40, or 100TB increments if current allotments are exceeded. Such blocks will be charged at then current pricing upon the next scheduled renewal date for the upcoming subscription period. Retroactive overages will not be charged so long as the new storage blocks are adequate to satisfy projected storage demands for the upcoming subscription period.

Standard integrations are considered as commercially available products, custom integrations are considered integrations built in-house by client organizations or contractors. Modification to the current proposal to expand scope to account for additional standard or custom integrations can be completed via a Change Order Form following the initial discovery phase or elsewhere during the project, if necessary.

Pricing excludes any fees that may be charged by third parties for integrations. All third party fees are the responsibility of the client.

Subscription fees do not include the development and configuration of Forms required by the Client. Modification to the current proposal to expand scope to account for additional standard or custom forms can be completed via a Change Order Form following the initial discovery phase or elsewhere during the project, if necessary.

Dear Chief Cornett,

This letter is provided to support a sole source procurement determination for the acquisition of the CivicEye justice platform, consisting of CivicRMS (Records Management System), CivicDocs (Document and Evidence Management System), and CivicCourt (Court Case Management System).

CivicRMS, CivicDocs, and CivicCourt are developed from a single, shared source code base and operate within a unified system architecture.

As a result, these components are fully and natively integrated, sharing the same data model, security framework, permissions, audit controls, and workflow engine. This integration is inherent to the platform and does not rely on external interfaces, middleware, or third-party synchronization.

While CivicRMS, CivicDocs, and CivicCourt may be licensed individually, they are designed to operate only within the CivicEye platform. These components are not designed to integrate with or extend competitor products. The full functionality of the platform is realized through their native interaction with one another, enabled by their shared architecture and common code base.

The combined platform supports the complete lifecycle of a case, from law enforcement records, to document and evidence management, through court case processing. Records, documents, evidence, and court cases are managed as a single, continuous data set, eliminating data duplication, external data transfers, and reconciliation between separate systems.

Vendors evaluated by the agency provide individual components, such as RMS or court systems, but do not offer a comparable solution in which records management, document and evidence management, and court case management are delivered from a single source code base and operate as one integrated system.

Because CivicEye is the sole developer and provider of this unified platform, CivicEye is the only vendor capable of delivering and supporting this level of integration. Procuring separate systems from multiple vendors would not provide equivalent functionality and would require custom integration efforts to approximate similar outcomes.

Based on the unique architecture of the CivicEye platform and the absence of comparable unified solutions from other vendors, it has been determined that conducting a competitive procurement for this integrated solution is not practical. CivicEye is the only responsible source reasonably available to meet this requirement.

Please feel free to contact me should additional information or clarification be required.

Sincerely,



Joshua South
President
CivicEye

INTEROFFICE MEMORANDUM

TO: DOUGLAS KERR, CITY ADMINISTRATOR

FROM: CHIEF KEVIN CORNETT

SUBJECT: POLICE DEPARTMENT RMS QUOTE - EIS

DATE: 11/7/2025

CC:

This memorandum is being drafted in order to document the estimated quote to switch records management systems (RMS).

The current version of LawTrak will be end of life at the end of 2027 and we will need to switch to a newer version of LawTrak or a new RMS vendor. To ensure due diligence, I had a virtual meeting with Executive Information Services (EIS) on November 7, 2025. That RMS system is used by Charleston County Sheriff's Office, Mt. Pleasant Police Department and Folly Beach Police Department.

EIS does not offer the same modules as the new version of LawTrak such as Court and E-citations. That would mean that the court would need to move to a new RMS as well.

The following estimated quote was presented by Jesse Lapin-Bertone from EIS:

- Initial start-up including moving current records = $120,000
- Annual cost of RMS = $24,000 and Annual cost of 24/7 support = $13,000
    - Total annual cost = $37,000

This memorandum is intended to document the estimated cost from EIS as we look at different RMS providers. Jesse Lapi-Bertone did not send this as a written document and only provided it as a verbally estimated cost. It may be more or slightly less.

LawTrak Conversion-ARMS Conversion

End2End Public Safety
Attention: Kayleen Parks
PO Box 2912
Mobile, AL 36652
www.arms.com
P: 800-776-6783

Budgetary Quotation Prepared For:

Isle of Palms Police Department
Chief Kevin Cornett
kcornett@iop.net
PO Box 508
Isle of Palms, SC 29451

Quote Number	Date of Quote	Date Quote Expires	Project
IoP_20251007	10/7/2025	1/7/2026	LAWTRAK CONVERSION

ARMS SaaS Subscription and Services

The ARMS SaaS Model allows the agency to receive the ARMS modules delivered as a service. The system is hosted on dedicated Microsoft Azure Government Servers. For more information on Azure go to: https://azure.microsoft.com
Cloud' based SQL and Application Server.

End2End is responsible for all software updates, upgrades, and patches.

End2End will make backups (both differential data backups and hot backups), and weekly full backups.

End2End is responsible for regular virus scans and intrusion prevention.

	Price
ARMS Cloud Hosted - SaaS	$16,500.00

Features and Modules Provided (If Actively Used by Your Agency):

Incident Reports, Supplements, Investigative Follow-Ups; Approval Management; SCIBRS; SC Uniform Traffic Ticket, City Ticket, Public Contact/Warning, Ordinance Summons; Municipal Court; Affidavit and Warrant forms; Property/Evidence; Arrests, Restraining Orders, Trespass Orders; Field Interviews; Crime Mapping; Public Portal.

Total SaaS Hosted Service: $16,500.00

Historical Import - LawTrak	$0.00

Import the agency's legacy RMS data into the agency's new ARMS RMS system. This is a one-time import using .CSV data sources, one CSV file containing specific fields of case report data and one CSV file containing specific fields of involved person data.

Total Migration Services: $0.00

ARMS SaaS/Cloud Implementation Services

Project Management	$0.00

End2End's project management is intended to guide the implementation of the proposed solution. The objective of the project management team is to facilitate a smooth and efficient transition. End2End's project management has three phases: pre-planning, solution implementation, and go-live. Each step has distinct milestones and achievements. Not to exceed 10 billable project hours.

Virtual Guided Training- Mobile CAD/RMS	$0.00

ARMS delivers access for your users to the ARMS Academy Learning Management System (LMS) in addition to Webinars, Video Conferencing for Q&A's, and Hands-on Assessments to ensure the users are fully trained with ARMS Mobile CAD/RMS prior to Go-Live. Not to exceed 8 hours of billable training.

Total Implementation Services: $0.00

ARMS SaaS/Cloud Support Services

Support and Maintenance	Included in SaaS/Hosted Service

Includes Updates and Technical Support.

Total Support Services: $0.00

Initial Implementation Total: $16,500.00

Estimated SaaS Renewal for January 2027 to December 2027: $16,500.00

Quote Acceptance

Upon acceptance a detailed statement of work (SoW) and License agreement will be provided. Prices are subject to change prior to the close date listed. Apart from the modules or items listed in the Summary of Purchase Options and those detailed on page 2, are included in this quote.

Authorized Acceptance Signature: **Date**

Name/Title

Company Address	1301 Gervais Street Columbia, South Carolina 29201 United States	Created Date	1/6/2026
		Quote Number	00000060
		Expiration Date	2/28/2026

Prepared By	Kris North
Phone	(765) 714-4044
Email	kris@govhost.com

Bill To	30 J C Long Boulevard Isle of Palms, South Carolina 29451 United States	Ship To Name	Isle of Palms Police Department, SC
		Ship To	30 J C Long Boulevard Isle of Palms, South Carolina 29451 United States

Product	Price	Quantity	Discount (Dollars)	Total Price
Cloud RMS Annual Per User Subscription	$1,140.00	22.00		$25,080.00
3rd Party CAD to Cloud RMS Interface (Import)	$3,000.00	1.00		$3,000.00
Cloud RMS Citations with State Form	$1,500.00	1.00		$1,500.00
Cloud RMS eCitation Interface to SCUTTIES (Export)	$2,500.00	1.00		$2,500.00
Cloud RMS Accident Reporting with Embedded Easy Street Draw	$2,000.00	1.00		$2,000.00
Cloud RMS Accident Reporting Interface to SCUTTIES (Export)	$2,500.00	1.00		$2,500.00
SCIEX State Data Sharing Export Interface	$0.00	1.00		$0.00
SCIBRS State Reporting Export Interface	$0.00	1.00		$0.00
RMS Data Conversion	$30,000.00	1.00		$30,000.00
Training	$0.00	1.00		$0.00
Implementation & Go-Live Support (One-time Fee)	$20,000.00	1.00	-$9,000.00	$11,000.00

Subtotal	$86,580.00
Discount (Dollars)	-$9,000.00
Total Price	$77,580.00
First Year Renewal	$36,580.00

Applicable taxes will be added to the quoted total unless valid proof of tax-exempt status is provided or is on file at the time of purchase.

FGP FIND GREAT PEOPLE

Engaged Search Agreement

Thank you for the selection of the FGP Professional Search team to help you find your next great **Human Resources Manager.** We are grateful to partner with your organization on an engaged basis and represent your opportunity to candidates in the FGP network and marketplace. The purpose of this document is to outline the engagement terms and fees between FGP and **City of Isle of Palms**.

COMMITMENTS

You, as our client, **authorize FGP to recruit potential candidates for the Human Resources Manager.** Clear, timely communication of the role requirements and organizational fit will be crucial for the successful recruitment of the search. FGP commits to **source, screen, and recruit candidates, on behalf of City of Isle of Palms**. We also commit to **continuous communication and accurate information** on our timeline and candidates we represent throughout the search process.

During this engagement, FGP will commit to deliver the following:

- Development of position requirements with client input (video or in-person)
- A jointly developed interview process with a process map
- Formatted resumes on FGP letterhead
- Detailed candidate references
- Optional DISC assessment and debrief
- Written updates for clients (bi-weekly)
- Qualified candidate presentations

In the event candidate ownership is in question, FGP will work with the client to determine original candidate source to either secure or defer representation.

INVESTMENT and COSTS

The cost for this search will follow the State of SC Executive Search contract #4400028423 pricing, which is 20% of the first year's salary. There is a fee obligation when any candidate we refer to you accepts an offer of employment with your company or any of its affiliates within 12 months of candidate submittal. This includes the hiring of any FGP employee you worked with during the period of engagement on the search and 6 months following. You will be invoiced when the offer is made and accepted, and the payment is due within 30 days of the candidate's start date.

For all other agreed upon costs (requested assessments, background checks, education verifications, etc.), FGP will invoice you at our cost and payment is requested upon receipt.

FGP FIND GREAT PEOPLE

REPLACEMENT GUARANTEE

Recognizing the importance of recruiting a new **Human Resources Manager,** and the trust that you will place in FGP by partnering with your organization, we are pleased to guarantee our placement for a **period of 6 months**. If the new team member leaves or is terminated due to performance before that time, FGP will conduct a search for a replacement at no charge (excluding expenses). All invoices must be paid within 45 days of the candidate start date to activate the placement guarantee.

We are excited to partner with you and are committed to successfully finding a great person for your company. Please sign and date your acknowledgment below indicating your agreement and return a signed copy to your FGP partner.

_____	_____
Client	Christin Mack
_____	_____
Date	Date

PARKING SPACE ADJUSTMENTS

EXISTING: 10 SPACES
INITIAL CONCEPT: 8 SPACES
NEW CONCEPT: 20 SPACES
2 ACCESSIBLE SPACES

Parking space size = 9' wide x 19.5' long per SCDOT standards

Wheel stops added to all spaces to keep vehicles from encroaching on sidewalk

Striped loading zone for Dinghy deliveries

Striped loading zone for Isle of Palm trash collection

Remove 3 existing parallel spaces and replace with perpendicular spaces per discussion

Palm trees to be removed

White edge line at 11' offset from center of road, connecting to curb at intersection

Palm tree removal to be evaluated

Tie to existing sidewalk adjacent to exiting accessible ramp

Additional 5 perpendicular spaces, remove wood posts and rope fence

5 perpendicular spaces as previously shown

Tree to be removed

2 accessible spaces with landing area per discussion

S-7 (JC LONG BOULEVARD)

L-889 (OCEAN BOULEVARD)

8' sidewalk except in front of Dinghy per property owner discussion

White metal fence to match existing fence with openings for driveway and parking lot ped connection

Utility pole to be evaluated for removal per property owner discussion

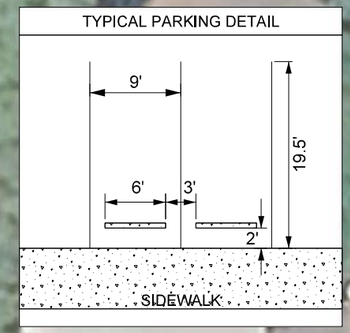
Sidewalk goes around existing deck ramp

5' wide sidewalk per property owner discussion

Sidewalk goes around existing utilities

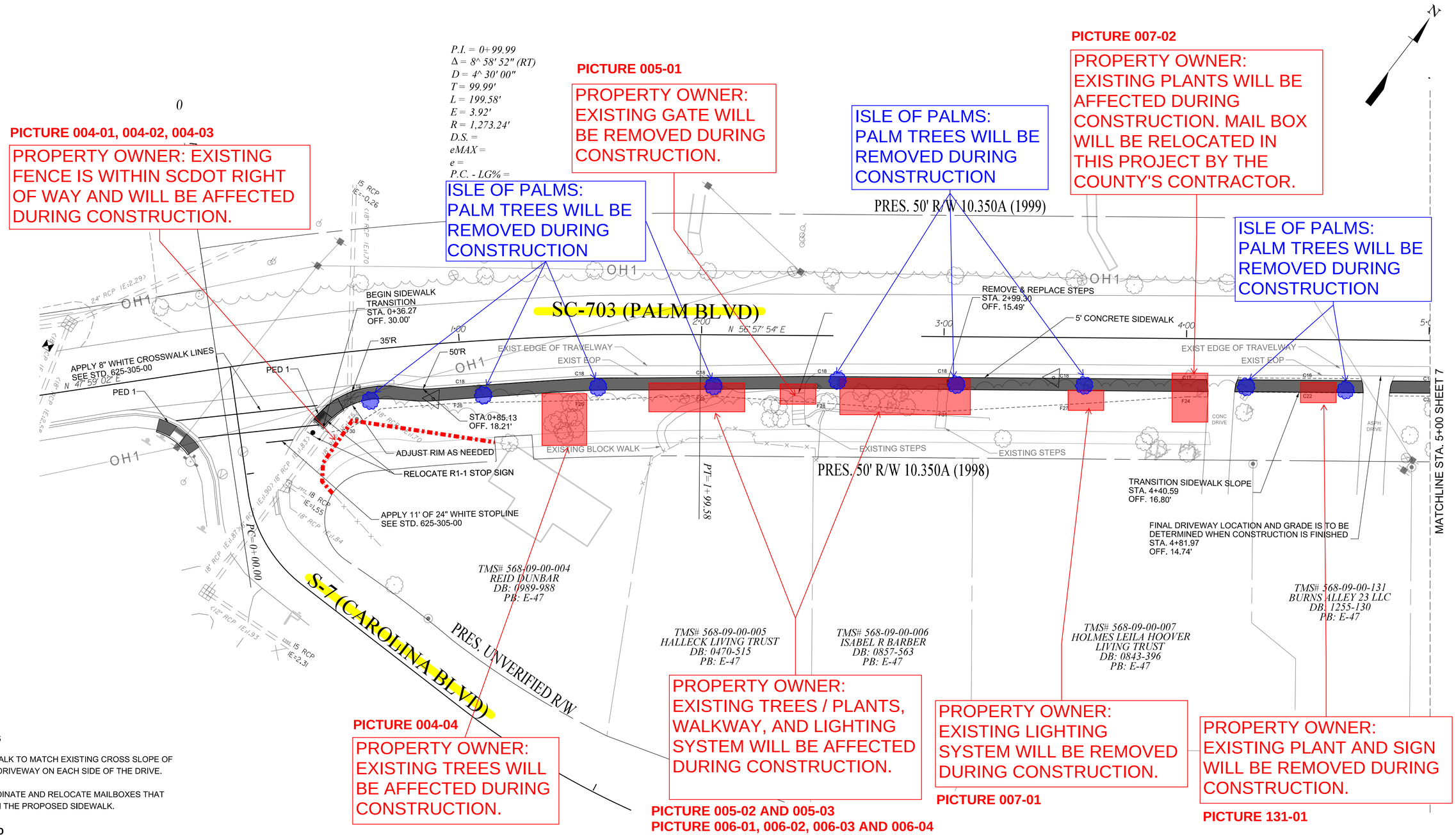
Additional 10 spaces plus 2 accessible spaces per discussion

Existing 8' sidewalk per aerial



JC LONG BLVD SIDEWALK
2/18/2026
Scale: 1" = 30'

FED. RD. DIV. NO.	STATE	COUNTY	PROJECT ID	ROAD/ROUTE NO.	SHEET NO.	TOTAL SHEETS
3	S.C.	CHARLESTON		PALM BOULEVARD	4	8



NOTES

1. SIDEWALK TO MATCH EXISTING CROSS SLOPE OF EACH DRIVEWAY ON EACH SIDE OF THE DRIVE.
2. COORDINATE AND RELOCATE MAILBOXES THAT ARE IN THE PROPOSED SIDEWALK.

LEGEND

CONCRETE SIDEWALK

CONTRACTOR TO CONSTRUCT PEDESTRIAN RAMPS PER

PED 1 STD. DWG. 720-951-11 WITH DWS

A. MORTON THOMAS AND ASSOCIATES, INC.
4105 FABER PLACE DRIVE, SUITE 120
NORTH CHARLESTON, SC 29405
(843)-608-8902 • COA NO. 5223
WWW.AMTENGINEERING.COM

REV. NO.	BY	DATE	DESCRIPTION OF REVISION
5			
4			
3			
2			
1			

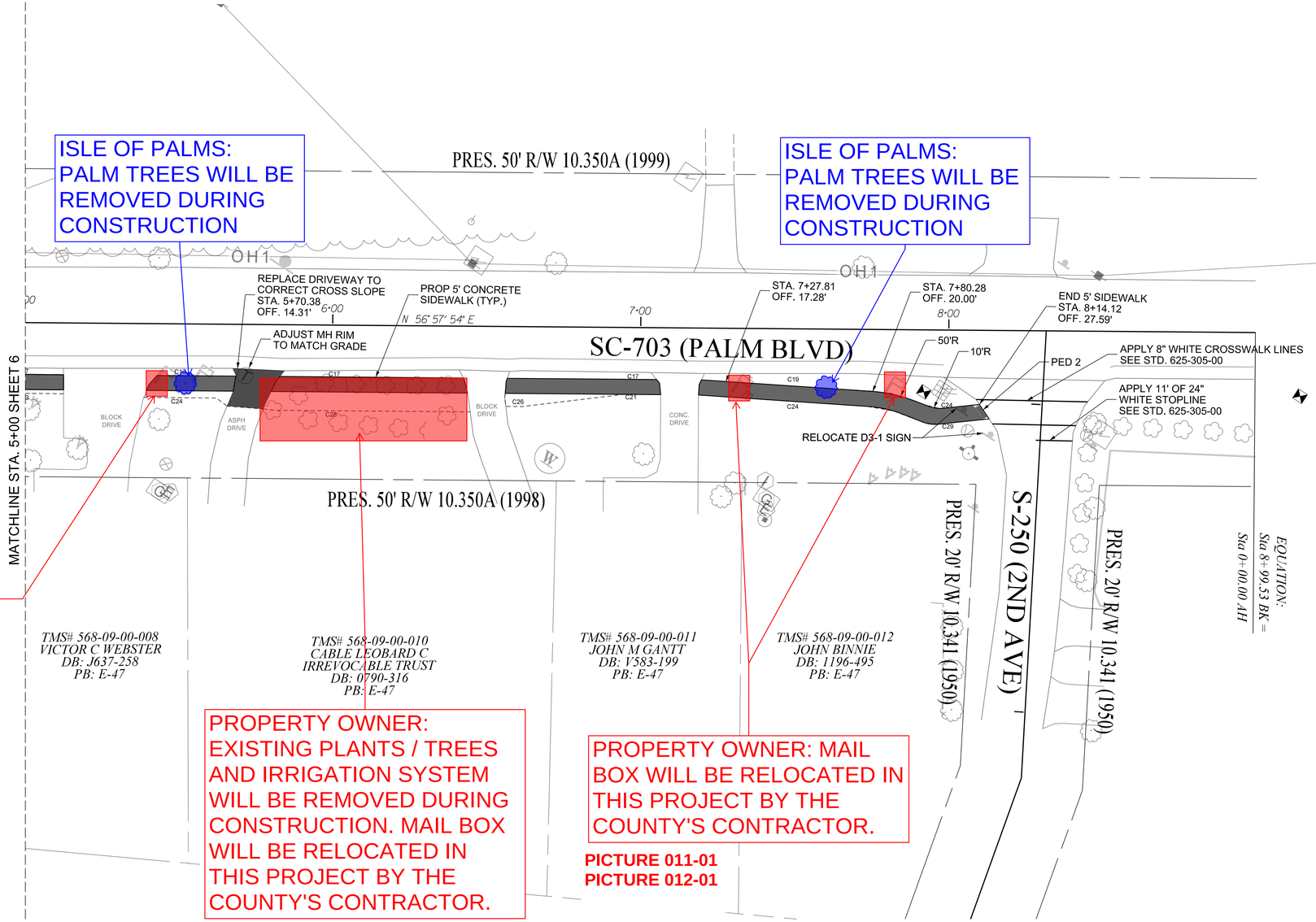
CHARLESTON COUNTY
DEPARTMENT OF PUBLIC WORKS
CHARLESTON COUNTY, SC

PLAN SHEET

SCALE: 1" = 20' DWG. NO.: 6

X:\Charleston\23-0615.002 - Palm Blvd Sidewalk Project\05-CAD\Working Files\Sheets\Palm_Blvd_Sidewalk_Plan_Sht.dgn
caiello
11/18/2025

FED. RD. DIV. NO.	STATE	COUNTY	PROJECT ID	ROAD/ROUTE NO.	SHEET NO.	TOTAL SHEETS
3	S.C.	CHARLESTON		PALM BOULEVARD	5	8



PROPERTY OWNER: MAIL BOX WILL BE RELOCATED IN THIS PROJECT BY THE COUNTY'S CONTRACTOR.

PICTURE 008-01

PROPERTY OWNER: EXISTING PLANTS / TREES AND IRRIGATION SYSTEM WILL BE REMOVED DURING CONSTRUCTION. MAIL BOX WILL BE RELOCATED IN THIS PROJECT BY THE COUNTY'S CONTRACTOR.

PICTURE 010-01 AND 010-02

PROPERTY OWNER: MAIL BOX WILL BE RELOCATED IN THIS PROJECT BY THE COUNTY'S CONTRACTOR.

PICTURE 011-01
PICTURE 012-01

NOTES

1. SIDEWALK TO MATCH EXISTING CROSS SLOPE OF EACH DRIVEWAY IN EACH SIDE OF THE DRIVE.
2. DRIVEWAY AT STA. 5+70.38 SHALL BE REPLACED AT 2% SLOPE FROM THE EDGE OF ROAD TO ONE FOOT PAST THE BACK OF WALK AND THEN TRANSITION TO EXISTING. SEE CROSS SECTIONS FOR DETAIL.
3. COORDINATE AND RELOCATE MAILBOXES THAT ARE IN THE PROPOSED SIDEWALK.

LEGEND

CONCRETE SIDEWALK

CONTRACTOR TO CONSTRUCT PEDESTRIAN RAMPS PER

PED 2 STD. DWG. 720-969-11 WITH DWS

0 10' 20' 40'
SCALE: 1" = 20'

A. MORTON THOMAS AND ASSOCIATES, INC.
4105 FABER PLACE DRIVE, SUITE 120
NORTH CHARLESTON, SC 29405
(843)-608-8902 • COA NO. 5223
WWW.AMTENGINEERING.COM

REV. NO.	BY	DATE	DESCRIPTION OF REVISION
5			
4			
3			
2			
1			

CHARLESTON COUNTY
DEPARTMENT OF PUBLIC WORKS
CHARLESTON COUNTY, SC

PLAN SHEET

SCALE: 1" = 20' DWG. NO.: 7

X:\Charleston\23-0615.002 - Palm Blvd Sidewalk Project\05-CAD\Working Files\Sheets\Palm_Bvld_Sidewalk_Plan_Sht.dgn
caiello
11/18/2025

06_Plan_Sheet_20



PICTURE 004-01

BLACK FENCE WILL BE AFFECTED DURING CONSTRUCTION.



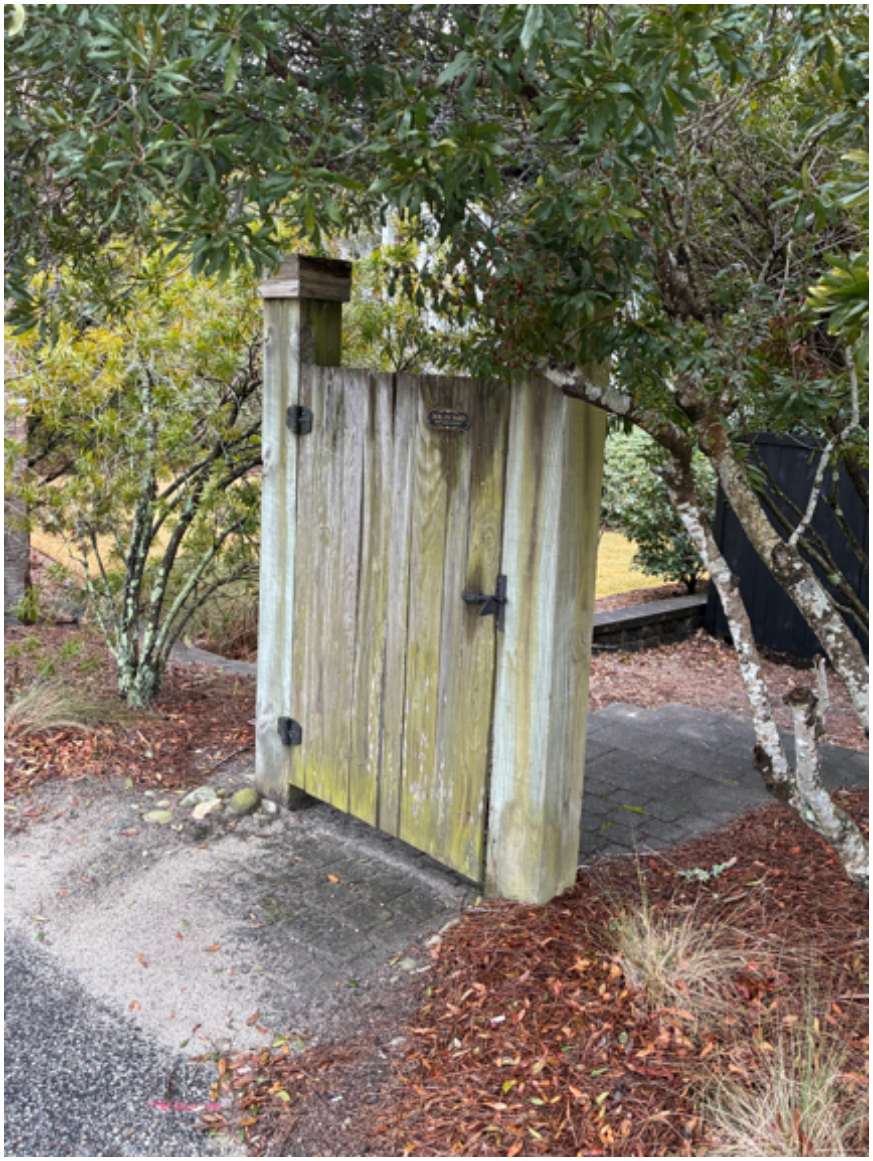
PICTURE 004-02



PICTURE 004-03



PICTURE 004-04



PICTURE 005-01: EXISTING GATE



PICTURE 005-02: EXISTING TREES / PLANTS, PAVER WALKWAY, LIGHTING AND IRRIGATION SYSTEM



PICTURE 005-03: EXISTING TREES / PLANTS, LIGHTING AND IRRIGATION SYSTEM



PICTURE 006-01: EXISTING PLANTS / TREES AND LIGHTING SYSTEM



PICTURE 006-02: EXISTING PLANTS / TREES AND LIGHTING SYSTEM



PICTURE 006-03: EXISTING PLANTS / TREES AND WALKWAY



PICTURE 006-04: EXISTING PLANTS



PICTURE 007-01: EXISTING LIGHTING SYSTEM



PICTURE 007-02: EXISTING PLANTS / TREES, IRRIGATION SYSTEM, AND MAIL BOX



PICTURE 131-01: EXISTING PLANT AND SIGN



PICTURE 008-01: EXISTING MAILBOX



PICTURE 010-01: EXISTING MAILBOX



PICTURE 010-02: EXISTING PLANTS / TREES AND IRRIGATION SYSTEM



PICTURE 011-01: MAIL BOX



PICTURE 012-01: MAIL BOX

INTERGOVERNMENTAL AGREEMENT

CHARLESTON COUNTY CONSOLIDATED 9-1-1 CENTER

This Intergovernmental Agreement ("Agreement"), effective as of _____, 2026, made and entered into by and among the undersigned governmental jurisdictions to include County of Charleston, City of North Charleston, City of Charleston, Town of Mt. Pleasant, City of the Isle of Palms, The Town of Sullivan's Island, the St. Johns Fire Department, St. Andrews PSD Fire Department, St. Paul's Fire Department, Awendaw Fire Department, Dewees Island Fire Department, Town of Lincolnville, and the James Island PSD Fire Department ("Party" as to each, collectively the "Parties").

WITNESSETH:

WHEREAS, the jurisdictional entities within Charleston County formed the Charleston County Consolidated Dispatch Committee, including multi-jurisdictional representation from law enforcement, fire, and Emergency Medical Service (EMS) entities within Charleston County; as well as a County Administration representative and a federal agency representative to explore the benefits of consolidating public safety communications within Charleston County; and

WHEREAS, a Countywide Emergency Communications Services Consolidated Feasibility Study was completed in April 2007, based upon a scope of work developed by the Consolidated Dispatch Committee, and paid for by a Homeland Security grant and seven jurisdictions; and

WHEREAS, the Feasibility Study found that the jurisdictions and residents of Charleston County would benefit in terms of life safety and efficiency of service from a consolidated 9-1-1 Public Safety Answering Point (PSAP) providing services to Charleston County and the municipalities and fire protection departments within Charleston County; and

WHEREAS, the jurisdictional entities entered into an Intergovernmental Agreement on January 22, 2008 ("2008 Agreement"), to establish and maintain a consolidated Public Safety Answering Point (PSAP), to provide improved police, fire and emergency medical service communications within the boundaries of the participating jurisdictions (the "Consolidated Service Area"), together with such other jurisdictions as may hereafter

contract with the undersigned for communications services; and

WHEREAS, the 2008 Agreement established the Charleston County Consolidated Dispatch Board and the Charleston County Consolidated 9-1-1 Center, now rebranded as the Charleston County Consolidated Emergency Communications Center, and established the process for consolidation of services, which was completed on November 19, 2013; and

WHEREAS, the Parties now wish to formally terminate the 2008 Agreement and enter this Agreement for the continued operation of the Charleston County Consolidated Emergency Communications Center (CCCECC) and promotion of public safety agency communications for the health, safety, and general welfare of people through Charleston County; and

NOW THEREFORE, as an exercise of the police power and authority granted by the Constitution and laws of the State of South Carolina, and in consideration of the mutual terms, covenants, and conditions set forth herein, it is hereby agreed and covenanted among the undersigned as follows:

1. **PURPOSE:** This Intergovernmental Agreement aims to continue Charleston County public safety agency emergency communications consolidation under the Charleston County Consolidated Emergency Communications Center and contains the following organizational objectives:

    1.1. To promote the health, safety, and general welfare of the citizens and visitors throughout Charleston County. To that end, the Parties wish to continually improve procedural efficiency and technical capabilities for the processing of emergency requests for service and emergency response communications.

    1.2. To save lives by improving processing times for emergency requests for service, which reduces response times to emergency incidents.

    1.3. To improve the safety of emergency responders.

    1.4. To effectively receive emergent and non-emergent requests for service based on structured intake protocols, and to coordinate response resources to those requests for service based on the needs of the Person requesting the service and the guidance of the Parties.

    1.5. To provide all participating agencies with a single contact point for the notification of emergencies and receipt of emergency assistance

requests, and for the control of coordinated dispatch for law enforcement, fire, and EMS.

1.6. To bring about increased efficiencies and coordination of communications and emergency response services.

1.7. To set the goals of 1) meeting the National Fire Protection Association's (NFPA) 1225 standards, 2) To set the goal of meeting and or maintaining relevant national and state standards and accreditations and 3) meeting Commission on Accreditation for Law Enforcement Agencies' (CALEA) Standards for Public Safety Communications Agencies and maintaining CALEA accreditation, so long as meeting and maintaining these goals do not interfere with adequately staffing Public Safety Telecommunicator positions.

1.8. To explore potential funding mechanisms to ensure the appropriate level of service to all Parties involved, as defined by user agencies.

1.9. To provide for a Consolidated Dispatch Advisory Board, comprised of emergency response leaders, which exists to provide strategic advice and guidance focusing on specific areas of expertise to help navigate complex issues and make informed decisions.

1.10. To ensure accountability to the User Agencies by maintaining User Groups that provide feedback to the Consolidated Dispatch Advisory Board.

1.11. To maintain an alternate Emergency Communications Center (ECC) to serve as a backup, and as a secondary location where Public Safety Telecommunicators will function in the event that they need to evacuate the primary ECC.

2. **DEFINITIONS:** As used in this Agreement, the following words and phrases shall have the meanings indicated unless the context clearly requires otherwise:

2.1. "Emergency Communications Center" (ECC) shall mean the facility designated to receive and process requests for emergency assistance, which may include 9-1-1 calls, determine the appropriate emergency response based on available resources, and coordinate the emergency response according to a specific operational policy.

2.2. "Charleston County Consolidated Emergency Communications Center" (CCCECC), formerly "Charleston County Consolidated 9-1-1

Center" shall mean collectively the parties to this Agreement in their capacity as providers and/or receivers of 9-1-1 services; or, as the context may require, the system of providing such services; or the facility housing the countywide 9-1-1 operations. The CCCECC serves as the "PSAP" (Public Safety Answering Point) for the county.

2.3. "Emergent Requests for Service" shall mean those requests for public safety agency emergency services which require immediate action to save a life, to report a fire, or to stop a crime.

2.4. "Non-Emergent Requests for Service" shall mean those requests for public safety agency services that require action, but do not involve lifesaving, fire reporting, or stopping a crime.

2.5. "Administrative Call Services" shall mean services related to emergency, non-emergency, or jurisdictional communications, which do not require a call for service, and which are not the mission of the CCCECC.

2.6. "County" shall mean the County of Charleston. The County recognizes that the jurisdictions it serves may extend beyond Charleston County. Those agencies will be charged an additional fee based on the number of calls and the cost per call.

2.7. "Emergency Communications" shall mean any emergency communications system approved by the CCCECC that connects the public to emergency response.

2.8. "Participants or Participating Agencies" shall mean the parties to this Agreement and such other entities as become parties in the future.

2.9. "Consolidated Dispatch Advisory Board" (Advisory Board) shall mean the multi-jurisdictional Board of Law Enforcement, Fire, EMS, and Emergency Management leaders established to provide guidance regarding the operations of the CCCECC.

2.10. "Consolidating Agency" shall mean any agency that is fully consolidated or becomes fully consolidated by the ECC.

3. **COUNTY DIRECTORATE OF PUBLIC SAFETY:**

3.1. The Parties agree that the County will maintain a public safety communications department, which will operate the Charleston County Consolidated Emergency Communications Center (CCCECC).

3.2. The CCCECC's responsibility is to provide:

i. Call processing for emergency calls for service
ii. Call processing for non-emergency calls for service
iii. Dispatching of emergency calls and unit coordination
iv. Dispatching of non-emergency calls for service and unit coordination

3.3. The CCCECC is not responsible for:

i. Administrative call processing (i.e., message for an officer)

3.4. The County will provide the backbone structure to provide important and necessary services such as payroll, employee benefits, facilities maintenance, budget/finance, legal, risk management and procurement. This arrangement provides significant cost efficiencies.

3.5. The Director and all employees of the CCCECC will be County employees, subject to all County personnel policies and procedures.

4. **FACILITY**: The County, at its own expense, maintains an ECC located at 8500 Palmetto Commerce Parkway, North Charleston, SC, 29456. Further construction or renovation of the facility and/or other related capital expenses will be based upon appropriations made at the County Council's discretion.

   The County agrees that the secondary ECC, located at the County Public Services Building or other suitable facilities, will be available as a backup ECC if the CCCECC employees must evacuate the primary ECC. This will not preclude the County from utilizing this space for other purposes, with the understanding that the space must be secured, maintained, accessible, and activated as needed under the primary purpose and use as the CCCECC's alternate/backup/overflow site. This site may also be used for CCCECC training purposes.

5. **ADMISSION OF NEW JURISDICTIONS AND ADDITIONAL AGENCY CONSOLIDATION:** Additional jurisdictions may become participants by written addendum to this Agreement, with the approval of the County and input from the Consolidated Dispatch Advisory Board, with terms and conditions as agreed upon.

   5.1. The Parties agree to cooperate in the many complex aspects of transitioning any additional agencies into the CCCECC. Transition elements include, but are not limited to, the following:

   i. Hiring of employees:
      1. The CCCECC Director may hire public safety telecommunicators from Consolidating agencies.
      2. The CCCECC Director has final authority on the hiring of all CCCECC positions.

ii. Individual municipal and agency needs and requests regarding other services, such as non-public safety administrative call-taking or other non-emergency communications functions which are not related to 9-1-1 Services or Non-Emergency Services, will be the responsibility of the Consolidating Agency.

iii. Costs for the admission of a new jurisdiction or the consolidation of a new agency into the CCCECC will be determined by the County.

iv. Additional Consolidating Agencies will be required to meet the current operational and technology requirements as established by the CCCECC, with input from the Consolidated Dispatch Advisory Board taken under advisement.

6. **CONSOLIDATED DISPATCH ADVISORY BOARD:** The Consolidated Dispatch Advisory Board ("Advisory Board") exists as follows:

6.1. Membership:

i. Voting Members:

- County of Charleston 2 (Sheriff and EMS Director)
- City of Charleston 2 (Police and Fire Chiefs)
- North Charleston 2 (Police and Fire Chiefs)
- Mt. Pleasant 2 (Police and Fire Chiefs)
- Isle of Palms/Sullivans Island* 1 (Police Chief)

* One appointee to serve on the Advisory Board to represent the island communities. These municipalities will rotate these appointments every 3 years, with potential variation to this as agreed upon by the jurisdictions.

Charleston County Fire Chiefs Association: 2 Representatives selected by the Association. These appointees must not be from one of the jurisdictions listed above. The Charleston County Fire Chiefs Association will make new fire chief appointments every 3 years.

ii. Non-Voting Members:

- County Administrator Designee: Deputy County Administrator of Public Safety
- Director of Emergency Management

- Advisor: Optional Federal/State/Local Agency representative selected by majority vote of the Advisory Board based upon nomination by the Chair or another Advisory Board member. This position will serve for a period of time as determined by the Advisory Board.

6.2. Responsibility and Authority: The Advisory Board shall have the responsibility to:

i. Elect a chairperson from its members by a majority vote of the Advisory Board. The Chairperson will serve a two-year term and may be re-elected for subsequent terms. The Chairperson will have the authority and responsibility:

1. To preside at regular and special meetings of the Advisory Board.

2. To appoint a member of the Advisory Board to act as Chairperson in his/her absence.

3. To call special meetings as appropriate.

4. To appoint User Groups and Workgroups as appropriate.

5. To provide the Deputy County Administrator of Public Safety with input regarding the performance of the CCCECC Director and make written recommendations regarding his or her performance, utilizing the County Personnel Policies & Procedures, as may be amended from time to time, and with significant input from Advisory Board members.

ii. To provide feedback and advisement on the mission and goals of the CCCECC upon recommendation by the Director.

iii. To make recommendations to the Deputy County Administrator of Public Safety on updates (as needed) to the Director's job description and criteria for employment.

iv. The Advisory Board Chairman (or designee) will participate in interviews of qualified applicants for the Director's position and provide input to the Deputy County Administrator of Public Safety on the selection of a qualified candidate.

v. To review and provide guidance on operational protocols and procedures as they relate to operational response for the CCCECC

vi. To consider and resolve questions, issues, and disputes presented by the User Groups or Parties to this Agreement.

vii. To provide advocacy for both capital and operational needs of the CCCECC, and work toward funding efficiencies and grant opportunities.

6.3. Meetings of the Advisory Board

i. Any member of the Advisory Board may designate a representative to attend meetings in the member's place. The designee must be from the same jurisdiction, and the member will ensure that the designee is knowledgeable and prepared. While so designated, the representative shall assume all rights and responsibilities of a full member. However, members themselves are expected to attend the majority of meetings. If a member misses 2 out of 4 meetings during a calendar year, a letter of concern may be written to the member by the Chairman, with copies to the Governing Body and Administrative Head of the jurisdiction.

ii. Regularly scheduled meetings of the Advisory Board shall be held quarterly at such time and place as determined by mutual agreement. Special meetings may be called by the Chairman as appropriate.

iii. A quorum shall be necessary to convene a meeting. Six members shall constitute a quorum. All motions presented for approval shall require a majority vote of those present to move forward. Additional procedural rules for Advisory Board meetings can be referenced in the Charleston County Consolidated Dispatch Advisory Board By-Laws, Rules and Procedures.

iv. The Advisory Board will be a public body subject to the South Carolina Freedom of Information Act.

v. Advisory Board members are appointed to the Advisory Board based on their position in their respective organizations as defined in this Agreement.

7. **USER GROUPS:** Two primary User Groups have been established for the purpose of providing operational guidance to the CCCECC. These User Groups include the Law Enforcement User Group and a separate Fire/EMS/Rescue/Emergency Management User Group. Membership in each group will include the Chief (or designee) of each agency that utilizes the CCCECC. These groups meet at least quarterly to review recommendations of CCCECC Workgroups and to provide written feedback to the Advisory Board relative to service levels, staffing levels, performance standards, operational procedures and protocols, or systems.

    7.1 Any member of a User Group may designate a representative to attend meetings in the member's place. The designee must be from the same jurisdiction, and the member will ensure that the designee is knowledgeable and prepared. While so designated, the representative shall assume all rights and responsibilities of the member. However, members themselves are expected to attend the majority of meetings. Member attendance will be reported to the Advisory Board.

8. **WORKGROUPS:** Workgroups may be established by the Advisory Board Chair as needed for the purpose of conducting an in-depth review of specific topics raised by or to the Advisory Board. In general, work groups will be temporary, meeting as needed to complete their assigned task and then disbanded. All recommendations made by a work group will be taken the appropriate User Group/s for review.

    8.1 Any member of a Work Group may designate a representative to attend meetings in the member's place. The designee must be from the same jurisdiction, and the member will ensure that the designee is knowledgeable and prepared. While so designated, the representative shall assume all rights and responsibilities of the member. However, members themselves are expected to attend the majority of meetings. Member attendance will be reported to the Advisory Board.

9. **CCCECC DIRECTOR:** The CCCECC will be managed, operated and supervised by a director, who will be a County employee subject to the County's personnel policies and other employee regulations. The hire/fire/evaluation of the Director shall occur as outlined in Section 6.2.

    9.1. Responsibility and Authority of the Director:

        i. The Director shall be the administrative head of the CCCECC and will be responsible for handling administration and personnel matters within the framework of County regulations and personnel policies.

ii. The Director shall be responsible for following operational policies and protocols adopted by the Advisory Board as outlined in Section 6.2, Item V.

iii. The Director will be responsible for managing the CCCECC within the approved annual budget.

iv. The Director will be responsible for all activities of the CCCECC, including but not limited to oversight of call-taking, dispatching, records, recording, staffing, training, and security.

v. The Director shall establish and utilize performance standards for employees. The Director shall actively and continually consider and evaluate all means and opportunities toward the enhancement of operational effectiveness of emergency communications for the benefit of the public and emergency response agencies.

vi. The Director, or designee, shall review and evaluate recommendations from the Advisory Board for changes to service levels, performance standards, and/or operational procedures. The Director, or designee, will evaluate such recommendations to include, at a minimum, implementation costs, benefits and liabilities, and will provide a final decision regarding approval. During periods of normal operations, the Director will seek guidance and recommendations from the Advisory Board for operational procedures. However, in order to meet the needs of the CCCECC and its users, the Director maintains the authority to independently approve new operational procedures and/or alter existing operational procedures during critical circumstances.

vii. The Director or designee will participate in a non-voting capacity in meetings of the Advisory Board and the User Groups. Should it be necessary for the Director to miss a meeting, they will have a designee present.

viii. The Director will develop appropriate long-range plans, including strategic capital improvements, staffing, technology, and other matters.

10. **FUNDING:**

10.1. Capital and Additional Agency Costs: Capital and operational costs that are incurred by the County due to the addition of services or technology requested by the Advisory Board and not specific to emergency call processing, non-emergency call processing, and/or dispatching will be a shared cost with the agencies that benefit from the additional services or technology. The County will be responsible for capital costs to update existing services and technology.

10.2. Costs for New Members: New member costs will be determined by the County and negotiated with the new member after an extensive impact assessment.

10.3. Operational Funding as it relates to areas outside of Charleston County: The County will charge members a fee for service provided by the CCCECC that is outside the boundaries of Charleston County but within the jurisdiction of that agency as annexed. This fee will be based on the cost per incident and the number of incidents that the agency responded to outside of Charleston County.

10.4. Existing Funding (funding currently used for 9-1-1 service provision and expected to continue): Wireline and wireless 9-1-1 surcharges currently fund countywide 9-1-1 equipment, call counting software, networking/connectivity, logging recorders, and mapping for the ECCs. Uses for 9-1-1 funding may change in the future, per legislation. The County reserves the right to independently make changes to existing funding models and/or to implement annual subscription fees to counterbalance changes to the state's 9-1-1 funding practices.

10.5. Radio System funding: The CCCECC will be responsible for CCECC operational costs associated with connectivity to the County's Radio system and the maintenance costs of radio dispatch consoles.

10.6. Grant Funding: Applicable grants will be sought in order to assist in funding CCCECC.

10.7. Special Events: For special events requiring the designation of CCCECC employees for emergency dispatching and call-taking services related to the event, the County has the option of charging a fee to the associated agency, community, and/or organization to recoup funds expended while providing those services.

10.8. Other Services Funding: The Participating Agency requesting other services will reach a separate agreement with the County related to the compensation for other services, following review and recommendation by

the Advisory Board. These services must fall into the purview of the ECC's operational capabilities and further the ECC's mission.

11. **EQUIPMENT:** Equipment and furnishings for the ECC shall be the property of the County. The purchase and maintenance of all equipment necessary to receive calls, radio transmissions, and data at the locations (or vehicles) of participating jurisdictions will be the responsibility of the jurisdictions. The Parties may engage in cooperative purchasing activities.

    Where feasible, the County and the participating jurisdictions will cooperate with local, state, and federal agencies to maximize interoperability and economies of scale, grant funding, and other means to reduce costs for equipment and operations.

    The CCCECC has a multi-jurisdictional computer-aided dispatch (CAD) system. The CAD provides various mobile data options available to the agencies. If the CCCECC determines the need for a new CAD, the CCCECC will negotiate the costs of data spills and mobile data with the agencies.

    The CAD provides a data spill to the various agency records management systems (RMS). If an agency changes its RMS, the agency will pay all costs associated with the CAD data spill to their new RMS

    All participating jurisdictions, including those jurisdictions electing not to purchase separate modules and interfaces, will have access to their jurisdiction's call counts and calls for service CAD data upon request to the CCCECC.

12. **DURATION OF THIS UPDATED AGREEMENT & WITHDRAWAL:** The initial duration of this Agreement shall be for a period of five (5) years from signing the date hereof and thereafter shall be automatically extended for consecutive two (2) year periods unless terminated by the Parties. In the event that any Party desires to withdraw from this Agreement, said Party must give 12 months' advance written notice to the other Parties, and the withdrawal shall take effect only as of the beginning of the succeeding fiscal year of the County, unless otherwise agreed between the Parties. (By way of example and not in limitation, if notice is delivered later than the end of business June 30 of a given year, the Agreement shall continue until the end of the following fiscal year.)

13. **MEDIATION:** Any controversy between the Parties with regard to the application or interpretation of this Agreement shall be submitted to the Advisory Board for recommendation as to resolution. Upon failure of resolution, each Party reserves all rights and remedies otherwise available under South Carolina law.

14. **RESPONSIBILITY FOR LOSS:** The South Carolina Tort Claims Act, S.C. Code Ann. § 15-78-10 (1986), governs all tort claims against governmental entities and is the exclusive civil remedy available in an action against a governmental entity or its employees. Each Party shall be responsible for any and all claims, demands, suits, actions, damages and causes of action related to or arising out of or in any way connected with its own actions and the actions of its personnel, in its performance of the terms and conditions of this Agreement.

15. **SEVERABILITY:** Should any part of the Agreement be determined by a court of competent jurisdiction to be invalid, illegal or against public policy, said offending section shall be void and of no effect, and shall not render any other section herein, nor this Agreement as a whole, invalid. Those rights and obligations under this Agreement, which by their nature should survive, shall remain in effect after termination, suspension or expiration hereof.

16. **EXECUTION:** This Agreement, or amendments hereto, shall be executed on behalf of each participating jurisdiction by its duly authorized representative and pursuant to an appropriate motion, resolution or ordinance of each participating jurisdiction. This Agreement, or any amendment thereto, shall be deemed adopted upon the date of execution by the last so authorized representative. All Parties become responsible for fulfilling their obligations under this Agreement upon the signature of their authorized representative.

17. **SIGNATURES**: Each party to this Agreement shall sign a signature page to constitute valid execution.

18. **ENTIRE AGREEMENT**: This Agreement constitutes the entire understanding and agreement between the Parties hereto and supersedes all prior and contemporaneous written and oral contracts between the Parties and their predecessors in interest regarding the subject matter of this Agreement. This Agreement may not be changed, altered, amended, modified, or terminated orally, except as specifically provided, and any such change, alteration, amendment, or modification must be in writing and executed by the Parties hereto.

IN WITNESS WHEREOF, the Parties hereto have executed this Intergovernmental Agreement under their several seals, the day and year first written above.

Charleston County's Signature Page for the Charleston County Consolidated 9-1-1 Intergovernmental Agreement:

FOR THE COUNTY OF CHARLESTON, SOUTH CAROLINA:

_____ (Seal)
Joe Boykin, Chairman
Charleston County Council

_____
DATE

WITNESSES:

_____

_____

NOTE: This is the first of twelve separate signature pages (one for each Party).

The City of North Charleston's Signature Page for the Charleston County Consolidated 9-1-1 Intergovernmental Agreement:

FOR THE CITY OF NORTH CHARLESON, SOUTH CAROLINA:

_____ (Seal) _____

Reginald L. Burgess, Mayor DATE

WITNESSES:

_____

_____

NOTE: This is the second of twelve separate signature pages (one for each Party).

The City of Charleston's Signature Page for the Charleston County Consolidated 9-1-1 Intergovernmental Agreement:

FOR THE CITY OF CHARLESTON, SOUTH CAROLINA:

_____ (Seal) _____
William S. Cogswell Jr., Mayor DATE

WITNESSES:

_____

_____

NOTE: This is the third of twelve separate signature pages (one for each Party).

The Town of Mount Pleasant's Signature Page for the Charleston County Consolidated 9-1-1 Intergovernmental Agreement:

FOR THE TOWN OF MOUNT PLEASANT, SOUTH CAROLINA:

_____ (Seal)
Will Haynie, Mayor

_____
DATE

WITNESSES:

_____

_____

NOTE: This is the fourth of twelve separate signature pages (one for each Party).

The City of Isle of Palms' Signature Page for the Charleston County Consolidated 9-1-1 Intergovernmental Agreement:

FOR THE CITY OF ISLE OF PALMS, SOUTH CAROLINA:

_____ (Seal) _____
Phillip Pounds, Mayor DATE

WITNESSES:

_____

_____

NOTE: This is the fifth of twelve separate signature pages (one for each Party).

The Town of Sullivan's Island's Signature Page for the Charleston County Consolidated 9-1-1 Intergovernmental Agreement:

FOR THE TOWN OF SULLIVAN'S ISLAND, SOUTH CAROLINA:

_____ (Seal) _____

Patrick M. O'Neil, Mayor DATE

WITNESSES:

_____

_____

NOTE: This is the sixth of twelve separate signature pages (one for each Party).

The St. John's Fire District's Signature Page for the Charleston County Consolidated 9-1-1 Intergovernmental Agreement:

FOR THE ST. JOHN'S FIRE DISTRICT, SOUTH CAROLINA:

_____ (Seal) _____
Ryan Kunitzer, Fire Chief DATE

WITNESSES:

_____

_____

NOTE: This is the seventh of twelve separate signature pages (one for each Party).

The St. Andrews' Public Service District Signature Page for the Charleston County Consolidated 9-1-1 Intergovernmental Agreement:

FOR THE ST. ANDREWS PUBLIC SERVICE DISTRICT, SOUTH CAROLINA:

_____ (Seal) _____
Christie Holderness, District Manager DATE

WITNESSES:

_____

_____

NOTE: This is the eighth of twelve separate signature pages (one for each Party).

St. Paul's Fire District Signature Page for the Charleston County Consolidated 9-1-1 Intergovernmental Agreement:

FOR THE ST. PAUL'S FIRE DISTRICT, SOUTH CAROLINA:

_____ (Seal) _____
Glenn Baldwin, Chairman DATE

WITNESSES:

_____

_____

NOTE: This is the ninth of twelve separate signature pages (one for each Party).

Dewees Island Fire Department's Signature Page for the Charleston County Consolidated 9-1-1 Intergovernmental Agreement:

FOR THE DEWEES ISLAND FIRE DEPARTMENT:

_____ (Seal) _____
Richard S. McWethy, Fire Chief DATE

WITNESSES:

_____

_____

NOTE: This is the tenth of twelve separate signature pages (one for each Party).

Town of Lincolnville's Signature Page for the Charleston County Consolidated 9-1-1 Intergovernmental Agreement:

FOR THE TOWN OF LINCOLNVILLE, SOUTH CAROLINA:

_____ (Seal) _____
Enoch Dickerson III, Mayor DATE

WITNESSES:

_____

_____

NOTE: This is the eleventh of twelve separate signature pages (one for each Party).

James Island PSD Fire Department's Signature Page for the Charleston County Consolidated 9-1-1 Intergovernmental Agreement:

FOR THE JAMES ISLAND PUBLIC SERVICE DISTRICT, SOUTH CAROLINA:

_____ (Seal) _____

Marilyn Clifford, Commission Chair DATE

WITNESSES:

_____

_____

NOTE: This is the twelfth of twelve separate signature pages (one for each Party).

STATE OF SOUTH CAROLINA)
)
)
COUNTY OF CHARLESTON)

LAW ENFORCEMENT
ASSISTANCE AND SUPPORT AGREEMENT

This agreement is made and entered into this ___ day of _____, 2026, by and between the **ISLE OF PALMS POLICE DEPARTMENT**, 30 JC Long Blvd. Isle of Palms, SC 29451 and the **JAMESTOWN POLICE DEPARTMENT**, 7604 Highway 41S Jamestown, SC 29453.

WHEREAS, South Carolina Code Ann. Section 23-20-10, et seq., as amended on June 3, 2016, provides for contractual agreements between and among state, county, municipal and local law enforcement agencies for the purpose of providing the proper and prudent exercise of public safety functions across jurisdictional lines;

WHEREAS, the **ISLE OF PALMS POLICE DEPARTMENT** desires to enter into such an agreement with the **JAMESTOWN POLICE DEPARTMENT** for the purposes of securing to each other the benefits of mutual aid in the event of natural disaster, disorder, special events, emergency situations, and any other law enforcement activities;

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

WHEREAS, during these activities, it is possible that law enforcement officers will respond to, become involved with, and/or deal with emergency situations, civil disorders, arrests, natural or manmade disasters, pursuits of criminal suspects, location of missing persons, criminal investigations, and/or any other matter handled by law enforcement, and the requesting agency desires replying agency's officers to have lawful authority and jurisdiction to respond to, become involved with, and/or deal with these or any other situations which may arise during the presence of responding agency's officers in the requesting agency's jurisdiction.

NOW, THEREFORE, in consideration of the mutual covenants and promises contained herein, it is the intent of the parties to share jurisdiction under this written Agreement to the fullest extent permitted under South Carolina law and it is further agreed as follows:

1. VESTING OF AUTHORITY AND JURISDICTION

To the fullest extent permitted by the Constitution and the statutes of this State, officers assigned under the Agreement shall be vested with authority, jurisdiction, rights, immunities, and privileges outside his resident jurisdiction for the purpose of investigation, arrest, or any other activity related to the criminal activity for which the agreement is drawn. This Agreement is in no way intended to effect any other multi-jurisdictional agreement(s) which may exist between the agencies. The assistance to be rendered pursuant to this Agreement shall solely involve responding law enforcement officers from one party's jurisdiction to the other. When so responding, such law enforcement officers shall have all powers and authorities of law enforcement officers employed by the requesting jurisdiction. However, local ordinances

adopted by a responding party's jurisdiction shall not be deemed extended into areas of operation that are located outside the geopolitical territorial limits of that party.

2. REQUEST FOR ASSISTANCE

The responding law enforcement officers may be requested in response to any public safety function across jurisdictional lines, such as multijurisdictional task forces, criminal investigations, patrol services, crowd control, traffic control and safety, and other emergency service situations. Assistance provided in this Agreement includes, but is not limited to:

A. Emergency Situations;
B. Civil Disorders;
C. Natural or Manmade Disasters;
D. Mass Processing of Arrests;
E. Transporting of Prisoners;
F. Operating Temporary Detention Facilities & Housing Inmates;
G. Arrests;
H. Pursuits of Criminal Suspects;
I. Location of Missing Persons;
J. Traffic Control and Safety;
K. Criminal Investigations; or
L. Any Other Matter Handled by Law Enforcement for that Particular Jurisdiction.

3. PRIMARY RESPONSIBILITY

It is agreed and understood that the primary responsibility of the parties to this Agreement is to provide law enforcement services within the geographical boundaries of their respective jurisdictions. Therefore, it is agreed that the law enforcement agency whose assistance is requested shall be the sole judge as to whether or not it can respond and to what extent it can comply with the request for assistance from the other agency.

4. PROCEDURE FOR REQUESTING LAW ENFORCEMENT ASSISTANCE

A. Request. A request for assistance shall only be made by **the Chief of Isle of Palms Police Department**, or his/her designee, or the **Chief of Jamestown Police Department,** or his/her designee. This request shall include a description of the situation creating the need for assistance, the specific aid needed, the approximate number of law enforcement officers requested, the location to which law enforcement personnel are to be dispatched, and the officer in charge of such location.

B. Reply. A reply to any request for assistance shall only be made by **the Chief of Isle of Palms Police Department**, or his/her designee, or **the Chief of Jamestown Police Department**, or his/her designee. If the request is granted, the requesting law enforcement agency shall be immediately informed of the number of law enforcement officers to respond.

C. Officer in Charge. The responding law enforcement officers shall report to the officer in charge of the requesting law enforcement agency at the designated location and shall be subject to the lawful orders and commands of that officer. The responding law enforcement officer shall exert their best efforts to cooperate with, and aid, the requesting law enforcement agency. The responding law enforcement officers shall be responsible at all times for acting within the policies and procedures set forth in the policy and procedure manual of the law enforcement agency by which they are regularly employed.

D. Release. The responding law enforcement officers shall be released by the officer in charge when their services are no longer required or when they are needed to respond to a situation within the geographic boundaries of their own jurisdiction; provided however, the responding law enforcement officers shall use their best efforts to complete the requested service prior to being released.

5. PERSONNEL, COSTS AND RECORDS

Except as otherwise agreed among the parties, each party shall maintain control over its personnel. Except as otherwise provided herein, each party shall bear its own costs incurred in the performance of its obligations hereunder, and shall keep its own personnel and other usual records as to its assigned officers.

Any and all records of law enforcement activities conducted pursuant to this Agreement shall be the property of and maintained by the agency conducting the activity, including any incident reports, citations, photographs, or other images captured on any photographic or digital media. Nothing contained herein prohibits or precludes any participating agency from making or maintaining a copy of any such records referenced above.

6. REQUESTS FOR INFORMATION PURSUANT TO THE SOUTH CAROLINA FREEDOM OF INFORMATION ACT

Upon receipt, each agency participating in this Agreement must respond to requests for information pursuant to the South Carolina Freedom of Information Act.

7. COMPENSATION

This Agreement shall in no manner affect or reduce the compensation, pension, or retirement rights of any responding officer. Except as otherwise agreed, each party shall bear its own costs and expenses incurred in complying with this Agreement.

8. INSURANCE

Each party shall maintain such insurance coverage for general liability, workers' compensation, and other such coverage as may be required by law or deemed advisable by individual parties.

9. EMPLOYMENT STATUS

Nothing herein shall be construed or interpreted to imply that the law enforcement officers responding in accordance with this Agreement shall be the employees of the law enforcement agency requesting such assistance.

10. MODIFICATION OR AMENDMENT

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

11. RESPONSIBILITY TO RESPECTIVE GOVERNING BODIES

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

12. SEVERABILITY

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

13. BINDING SUCCESSORS IN OFFICE

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

14. NO INDEMNIFICATION OR THIRD PARTY RIGHTS

To the extent provided by law, the parties shall be solely responsible for the acts and omissions of their respective employees, officers, and officials, and for any claims, lawsuits and payment of damages that arise from activities of its officers. No right of indemnification is created by this agreement and the parties expressly disclaim such. The provisions of this agreement shall not be deemed to give rise to or vest any rights or obligations in favor of any rights or obligations in favor of any party or entity not a party to this agreement.

15. TERMINATION

This Agreement shall be terminated at any time upon written notice to the other party to this Agreement.

16. TERM AND RENEWAL

This Agreement is effective as to each party at the date and time of signing and will automatically renew each anniversary date, year to year, and term to term unless a party exercises its right to terminate as further described herein.

17. USE OF EQUIPMENT AND FACILITIES

Each party shall be responsible for the maintenance of its own equipment and shall be responsible for the procurement of facilities unless otherwise agreed upon by the parties.

IN WITNESS WHEREOF, these parties have set their hands and seals at the date set forth above.

ISLE OF PALMS POLICE DEPARTMENT **WITNESSES**

_____ _____

Kevin Cornett, Chief **Witness**

_____ _____

Mayor/Administrator **Witness**

COLLEGE OF CHARLESTON DEPARTMENT OF PUBLIC SAFETY

_____ _____

Rashaun Grant, Chief **Witness**

_____ _____

Mayor/Administrator **Witness**

STATE OF SOUTH CAROLINA)
)
)
COUNTY OF CHARLESTON)

LAW ENFORCEMENT
ASSISTANCE AND SUPPORT AGREEMENT

This agreement is made and entered into this ___ day of _____, 2026, by and between the **ISLE OF PALMS POLICE DEPARTMENT**, 30 JC Long Blvd. Isle of Palms, SC 29451 and the **COLLEGE OF CHARLESTON DEPARTMENT OF PUBLIC SAFETY**, 89 St. Philip St. Charleston, SC 29403.

WHEREAS, South Carolina Code Ann. Section 23-20-10, et seq., as amended on June 3, 2016, provides for contractual agreements between and among state, county, municipal and local law enforcement agencies for the purpose of providing the proper and prudent exercise of public safety functions across jurisdictional lines;

WHEREAS, the **ISLE OF PALMS POLICE DEPARTMENT** desires to enter into such an agreement with the **COLLEGE OF CHARLESTON DEPARTMENT OF PUBLIC SAFETY** for the purposes of securing to each other the benefits of mutual aid in the event of natural disaster, disorder, special events, emergency situations, and any other law enforcement activities;

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

WHEREAS, during these activities, it is possible that law enforcement officers will respond to, become involved with, and/or deal with emergency situations, civil disorders, arrests, natural or manmade disasters, pursuits of criminal suspects, location of missing persons, criminal investigations, and/or any other matter handled by law enforcement, and the requesting agency desires replying agency's officers to have lawful authority and jurisdiction to respond to, become involved with, and/or deal with these or any other situations which may arise during the presence of responding agency's officers in the requesting agency's jurisdiction.

NOW, THEREFORE, in consideration of the mutual covenants and promises contained herein, it is the intent of the parties to share jurisdiction under this written Agreement to the fullest extent permitted under South Carolina law and it is further agreed as follows:

1. VESTING OF AUTHORITY AND JURISDICTION

To the fullest extent permitted by the Constitution and the statutes of this State, officers assigned under the Agreement shall be vested with authority, jurisdiction, rights, immunities, and privileges outside his resident jurisdiction for the purpose of investigation, arrest, or any other activity related to the criminal activity for which the agreement is drawn. This Agreement is in no way intended to effect any other multi-jurisdictional agreement(s) which may exist between the agencies. The assistance to be rendered pursuant to this Agreement shall solely involve responding law enforcement officers from one party's jurisdiction to the other. When so responding, such law enforcement officers shall have all powers and authorities of law enforcement officers employed by the requesting jurisdiction. However, local ordinances

adopted by a responding party's jurisdiction shall not be deemed extended into areas of operation that are located outside the geopolitical territorial limits of that party.

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B. Civil Disorders;
C. Natural or Manmade Disasters;
D. Mass Processing of Arrests;
E. Transporting of Prisoners;
F. Operating Temporary Detention Facilities & Housing Inmates;
G. Arrests;
H. Pursuits of Criminal Suspects;
I. Location of Missing Persons;
J. Traffic Control and Safety;
K. Criminal Investigations; or
L. Any Other Matter Handled by Law Enforcement for that Particular Jurisdiction.

3. PRIMARY RESPONSIBILITY

It is agreed and understood that the primary responsibility of the parties to this Agreement is to provide law enforcement services within the geographical boundaries of their respective jurisdictions. Therefore, it is agreed that the law enforcement agency whose assistance is requested shall be the sole judge as to whether or not it can respond and to what extent it can comply with the request for assistance from the other agency.

4. PROCEDURE FOR REQUESTING LAW ENFORCEMENT ASSISTANCE

A. Request. A request for assistance shall only be made by **the Chief of Isle of Palms Police Department**, or his/her designee, or the **Chief of College of Charleston Department of Public Safety,** or his/her designee. This request shall include a description of the situation creating the need for assistance, the specific aid needed, the approximate number of law enforcement officers requested, the location to which law enforcement personnel are to be dispatched, and the officer in charge of such location.

B. Reply. A reply to any request for assistance shall only be made by **the Chief of Isle of Palms Police Department**, or his/her designee, or **the Chief of College of Charleston Department of Public Safety**, or his/her designee. If the request is granted, the requesting law

enforcement agency shall be immediately informed of the number of law enforcement officers to respond.

C. Officer in Charge. The responding law enforcement officers shall report to the officer in charge of the requesting law enforcement agency at the designated location and shall be subject to the lawful orders and commands of that officer. The responding law enforcement officer shall exert their best efforts to cooperate with, and aid, the requesting law enforcement agency. The responding law enforcement officers shall be responsible at all times for acting within the policies and procedures set forth in the policy and procedure manual of the law enforcement agency by which they are regularly employed.

D. Release. The responding law enforcement officers shall be released by the officer in charge when their services are no longer required or when they are needed to respond to a situation within the geographic boundaries of their own jurisdiction; provided however, the responding law enforcement officers shall use their best efforts to complete the requested service prior to being released.

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IN WITNESS WHEREOF, these parties have set their hands and seals at the date set forth above.

ISLE OF PALMS POLICE DEPARTMENT **WITNESSES**

_____ _____

Kevin Cornett, Chief **Witness**

_____ _____

Mayor/Administrator **Witness**

COLLEGE OF CHARLESTON DEPARTMENT OF PUBLIC SAFETY

_____ _____

Chip Searson, Chief **Witness**

_____ _____

Andrew Hsu, President **Witness**

Douglas Kerr

From: Craig Oliverius
Sent: Thursday, May 21, 2026 4:00 PM
To: Douglas Kerr
Cc: Sean Kuester
Subject: FW: Ambulance at IOP Communication

Douglas,

August 21st is our target date. This date is attainable, but it will be based upon a few equipment updates and logistic items to complete. The email thread or a portion of it may help if you would like to attach it to the Public Safety Committee Agenda. I will be happy to provide a quick update to our Public Safety Committee members next month.

Craig K. Oliverius

Fire Chief

City of Isle of Palms Fire Department

Office: 843-886-4410 Mobile: 843-345-9921

30 J.C. Long Boulevard

Isle of Palms, South Carolina 29451

www.isleofpalms.gov

coliverius@isleofpalms.gov

From: Charles L. Millican <CMillican@charlestoncounty.org>
Sent: Wednesday, May 6, 2026 12:27 PM
To: Craig Oliverius <coliverius@isleofpalms.gov>
Cc: Christopher E. Way <CEWay@charlestoncounty.org>; Brian Tuohy <btuohy@isleofpalms.gov>; Sean Harshaw <Sharshaw@isleofpalms.gov>; Tyler G. Cooney <TCooney@charlestoncounty.org>
Subject: RE: Ambulance at IOP

Chief,

That will work for our single-plug units, including the Type IIIs. Thanks for confirming the setup.
Chuck

From: Craig Oliverius <coliverius@isleofpalms.gov>
Sent: Wednesday, May 06, 2026 11:18 AM
To: Tyler G. Cooney <TCooney@charlestoncounty.org>
Cc: Charles L. Millican <CMillican@charlestoncounty.org>; Christopher E. Way <CEWay@charlestoncounty.org>; Brian Tuohy <btuohy@isleofpalms.gov>; Sean Harshaw <Sharshaw@isleofpalms.gov>
Subject: RE: Ambulance at IOP

CAUTION: This email originated outside of Charleston County. Do not click links or open attachments from unknown senders or suspicious emails. If you are not sure, please contact IT helpdesk.

Chief Cooney,

Awesome. We have a 110 V 20 Amp Plug on the cord reel on the drivers side currently where we would house the Ambulance. Hopefully this will match up.

Craig K. Oliverius

Fire Chief

City of Isle of Palms Fire Department

Office: 843-886-4410 Mobile: 843-345-9921

30 J.C. Long Boulevard

Isle of Palms, South Carolina 29451

www.isleofpalms.gov

coliverius@isleofpalms.gov

From: Tyler G. Cooney <TCooney@charlestoncounty.org>
Sent: Wednesday, May 6, 2026 9:45 AM
To: Craig Oliverius <coliverius@isleofpalms.gov>
Cc: Charles L. Millican <CMillican@charlestoncounty.org>; Christopher E. Way <CEWay@charlestoncounty.org>; Brian Tuohy <btuohy@isleofpalms.gov>; Sean Harshaw <Sharshaw@isleofpalms.gov>
Subject: Re: Ambulance at IOP

I think an August start would be ideal as 21 August should be the start of our new rotation and schedule. I believe the shore power is on the driver's side, but I'll confirm. I think it also may be a 20A plug, with the second blade perpendicular, but I'll verify that as well, and we could easily supply a pigtail to convert from a regular style plug.

-Tyler

From: Craig Oliverius <coliverius@isleofpalms.gov>
Sent: Wednesday, May 6, 2026 09:39
To: Tyler G. Cooney <TCooney@charlestoncounty.org>
Cc: Charles L. Millican <CMillican@charlestoncounty.org>; Christopher E. Way <CEWay@charlestoncounty.org>; Brian Tuohy <btuohy@isleofpalms.gov>; Sean Harshaw <Sharshaw@isleofpalms.gov>
Subject: RE: Ambulance at IOP

CAUTION: This email originated outside of Charleston County. Do not click links or open attachments from unknown senders or suspicious emails. If you are not sure, please contact IT helpdesk.

Perfect this is a huge help Chief Cooney and Chief Way.

Chief Cooney the 120 V shore power inlet on the driver's side on this style of ambulance? In talks with our Plymovent exhaust vendor and Fire Station Alerting it looks like we could be ready in August/ September to house the ambulance at Firehouse #1 30 JC Long Boulevard. Does this work for your projected timetable or should we mash the gas with our vendors and attempt to speed up the process? Our goal is to be ready so that you do not have to wait on us. We look forward to the opportunity to enhance our service delivery and partner with CCEMS!

Thank you,

Craig O

Craig K. Oliverius
Fire Chief
City of Isle of Palms Fire Department
Office: 843-886-4410 Mobile: 843-345-9921
30 J.C. Long Boulevard
Isle of Palms, South Carolina 29451
www.isleofpalms.gov
coliverius@isleofpalms.gov

From: Tyler G. Cooney <TCooney@charlestoncounty.org>
Sent: Wednesday, May 6, 2026 9:30 AM
To: Craig Oliverius <coliverius@isleofpalms.gov>
Cc: Charles L. Millican <CMillican@charlestoncounty.org>; Christopher E. Way <CEWay@charlestoncounty.org>
Subject: Re: Ambulance at IOP

Good morning,

The style of truck that we would propose to send is 10 feet wide to include the mirrors and 22 feet long. The exhaust is on the passenger side of the vehicle. Shore power inlet is 120v.

-Tyler

From: Christopher E. Way <CEWay@charlestoncounty.org>
Sent: Wednesday, May 6, 2026 08:53
To: coliverius@iop.net <coliverius@iop.net>
Cc: Tyler G. Cooney <TCooney@charlestoncounty.org>; Charles L. Millican <CMillican@charlestoncounty.org>
Subject: Ambulance at IOP

Chief,

I remember seeing an email about the specific ambulance we would put at IOP. I now can not find that email anywhere in my email folders. I remember talking about power, size and Plymovent.

I am copying DCs Cooney and Millican to help with that. Chief Cooney will be the point on when we will actually look at moving a crew and Chief Millican (and team) will be point on the vehicle itself.

Sorry for letting this fall of the radar but I simply can not find the email that you sent!

Hope all is well!

Chris

Christopher E. Way, Chief
Charleston County EMS
4045 Bridge View Drive
Suite C-204
North Charleston, SC 29405
www.charlestoncounty.org
843-202-6700 (office)
843-906-2568 (cell)
ceway@charlestoncounty.org

"While a good leader sustains momentum, a great leader increases it." John C. Maxwell

PRIVILEGED AND CONFIDENTIAL: This electronic message and any attachments are confidential property of Charleston County Government. The information is intended only for the use of the person to whom it is addressed. Any other interception, copying, accessing, or disclosure of this message is prohibited. If you have received this message in error; please immediately notify Charleston County Government and purge the message received. Do not forward this message without permission.

Fire Department - Advanced Certification Incentives

Certification	IOPFD Recommended Incentive Amount	Special Rules	Total # of IOPFD Employees Currently Qualifying	Total Proposed Cost with Current Employees
Bilingual	$1,200	Max of 2. Must complete testing and requiremnts for Global Seal of Bilteracy or equivalent	2	$2,400
Fire FTO	$2,600	Max of 3 South Carolina Fire Academy Instructor Max of 3 personnel Deliver 4 classes annually on Fire Suppresion, Rescue, Pump Operations, Emergency Vehcile Driving Instructor, Rapid Intervention, Air Management, Hazardous Materials, Technical Rescue, or Bailout Training through South Carolina Fire Academy, IFSAC, DOD, or Pro Board agency or equivalent. Reviewed annually by Deputy Chief of Fire Operations.	3	$7,800
Medical FTO	$2,600	Max of 3 Certified South Carolina Fire Academy Instructor Max of 3 personnel. Deliver 4 classes annually through monthly medical continuing education, including Company level training as lead instructor. Certified as SC DPH Instructor, in either or CPR, Pediatric Advanced Life Support, Pre-Hospital Trauma and Life Support, Advanced Cardiac Life Support, Tactical Emergency Medicine Instructor, Fire Sled Fitness Facilitator/Health and Wellness.Annually evaluated by Deputy Chief of Special Operations and Medical Control Physician Dr. Sorrell	3	$7,800
Marine FTO	$2,600	Max of 3 South Carolina Fire Academy Instructor. United States Lifesaving Instructor, NASBLA Instructor or equivalent. Max of 3 personnel. Deliver 4 classes per year at the Department and Company level on marine operations, response, planning, weather, tactics and safety.Annually evaluted by Deputy Chief of Special Operations.	3	$7,800
Fire Safety Ed.	$1,300	Fire and Life Safety Educator I South Carolina Fire Academy Certified 40 hour testable course, complete 30+ hours continuing education annually. Attend and schedule and facilitate 4community risk reduction events annually Max of 1	1	$1,300
EMT Advanced	$1,200	NREMT and SC DPH Certified EMT Advanced through 300-400 hours, skills, clinical didatic, internship to gain intravenous access on patients and deliver intravenous fluids and medications by South Carolina Department of Public Health Max of 6. Assist with Medical Supply Inventory. Annual completion of 25_hours of continuing education in areas of trauma, medical, pediatrics and geriatrics.Recertify every 2 years.Max of 6 personnel	6	$7,200
Fire Invest Tech/CFI	$1,375	International Association of Arson Investigators Max of 3. Complete 54 hours of tested training. Maintain internationally accredidted continuing education requirements of 36 months of work experience and 80 hours of fireinvestigative training certified through CFI Trainer.net. Investigate Fires as appropriate on Isle of Palms and with Auto-aid partners. Max of 2	2	$2,750
SCBA Tech	$1,375	MSA Safety G1 Self Contained Breathing Apparatus Certified Technician with 12 hour annual continuing education requirement and recertification testing at MSA Global in PA every 6 years. Perform SCBA preventative maintenance and repair, maintain posicheck machine, annual SCBA Fit Testing, air cylinder hydrostatic testing, Max of 2	2	$2,750
Marine Operator or Water Rescue Technican	$1,800	Complete Boat Captain and Boat Crewmember Manual or United States Lifesaving Association Rescue Swimmer 90 hours and Boat Crewmember Manual, Aquatic Rescue Response Team Member along with one of the following courses through NASBLA BOSAR, Boat Crewmember, Small Fireboat, EVOC, Flood Operations, Swiftwater Tech1-2 or licensure through the United States Coast Guard or equivalnet. complete annual practical testing. Max of 14	14	$25,200
Center for Public Safety Designated Fire Officer	$2,500	Open to Fire Marhsal, Deputy Chiefs, Fire Chief Max of 4. Center for Public Safety Excellence certified as Chief Fire Officer, Training Officer EMS or Fire, Chief EMS Officer, Fire Marshal Review and approval by third party panel members through the Commission on Fire Max of 4 Accredidation International through the Center for Public Safety Excellence.Miantain certfication through required continuing education and resubmission to the Panel and Commision to review and submit for recertification every 3 years. Develop and assist with officer development, succession planning manuals and leadership training annually	4	$10,000
			40	**$75,000**

State Accommodations Tax Advisory Committee
Isle of Palms, South Carolina

Application for City of Isle of Palms ATAX Grant

For Office Use Only: nicoled@iop.net

Date Received: Total Project Cost:

Total Accommodations Tax Funds Requested:

Recommendation by City of IOP Staff (Yes and if so, amount; no, defer to committee; N/A)

Action Taken By Accommodations Tax Advisory Committee:

Date: Approved: Denied: Amended: Other:

A. Project Name: *Coastal Retreat Guest Registration Software Grant Request*

B. Applicant Organization:

1. Mailing Address: *South Carolina Lutheran Retreat Centers*
6053 Two Notch Road
Batesburg-Leesville, SC 29070
Telephone: *803-532-3183*
Email: *contactus@sclrc.com*
Website: *www.sclrc.com*
2. Project Director: *Rev. Mary M. Finklea*
Telephone: *843-687-7425*
Email: *mary@sclrc.com*

3. Description of Organization, its goals and objectives:

South Carolina Lutheran Retreat Centers is a 501(c)(3) nonprofit organization of the SC Synod, ELCA. Our mission is providing holy spaces for God to change lives. We host retreats, camps, and conferences at Coastal Retreat Center 2101 Palm Blvd, Isle of Palms. We welcome hundreds of people to Isle of Palms every year as guests at our facility. More groups than ever are utilizing our spaces, including school groups, congregations, youth organizations, and community programs. We often host multiple groups at the same time, making the most of our available spaces.

C. Description and Location of Project:

Enabling a smooth and seamless registration process ensures guests have a satisfactory experience, which makes repeat business more likely. People have extremely high expectations nowadays and it is important to meet or exceed them. We would like to use these funds for new and updated guest registration software. This will allow us to improve the overall efficiency at which we can schedule groups to stay with us at Coastal Retreat on the Isle of Palms. Our current reservations software (Kinetic Express) was implemented in 2012 as a server-based application. In the past 14 years, there have been vast

improvements within the booking management sector that we can take advantage of to increase our guest usage and retreat center management.

__ Single Event __X__Ongoing Event/Annual Need

1. Date of project/event start date: __*Summer of 2026* Completion Date: __*Ongoing*

2. Impact on Tourism: What percentage of persons benefitting from this project are tourists, ie. those coming from more than 50 miles away and expected to spend the night on Isle of Palms:__*76_%*
Visitors from within 50 miles: *_23_% (includes locals)*
*Source of tourist data (website tracking, surveys, lodging data, sales information, etc.)

__*We had 115 separate reservations for Coastal Retreat in 2025. Of those 115 reservations, 57 were booked by groups whose address is more that 50 miles away. 20 were booked by groups whose address is under 50 miles away. 38 were booked by individuals of which 31 have addresses that are more than 50 miles away. This information was pulled from our 2025 reservation records. Better software will allow for more nuanced reports and help us with our advertising.*

3. If this application is for an ongoing event, what is the percentage increase/decrease in tourist attendance compared to each of the past three years' events?
*Source of tourist data (website tracking, surveys, lodging data, sales information, etc.)

__*As we are at full capacity during some of the summer season, we hope to grow our offseason numbers and increase usage during mid-week. We anticipate continued growth to the benefit of our community. By encouraging and providing mid-week reservation and spreading out usage, this increases usage while minimizing strain on island resources and limits congestion during peak times.*

4. Is your event to be conducted entirely on Isle of Palms?
If not, please set forth the percentage occurring on IOP, as well as the specific locations and the percentages occurring elsewhere.

__*While SCLRC includes Camp Kinard in Batesburg-Leesville and Coastal Retreat at IOP, this software will be especially helpful in guest relations in reserving spots at Coastal Retreat.*

5. To your knowledge, does anyone else promote projects similar to yours within the city limits of IOP? IF so, how is your project similar and/or unique? Given the parameters, please explain why your project is entitled to IOP ATAX funding.

__*Our work is similar to others in the way that many places offer hospitality and a place to sleep on the island. However, our work is unique in that we can provide groups or individuals 20 rooms at a reasonable cost which allows common, everyday folks access to incredible island experiences. We are good*

stewards of IOP ATAX funding and provide visitors with memorable experiences that ensure a return visit, growing our clientele as well as benefiting the local community.

6. Set forth fully the successes and failures you have experienced for your proposed project for which you seek IOP ATAX funding for each of the past three years. Set forth the metrics by which you have measured success for the past three years, as well as the metrics by which you will measure success for the current year's project/event on IOP.

__*Our current system is 14 years old and does not always work effectively and efficiently. A new system will allow guests to gain confidence that their visit to IOP will be an easy, joyful experience. We know that a new system will benefit staff, leaving more time to serve guests. Another way we can evaluate the success of the new software system is through the evaluations guests complete.*

7. Describe fully how and why your proposed project/event qualifies for IOP ATAX funding.

__*Coastal Retreat hosts hundreds of overnight visitors every year, which contributes to our IOP economy, along with numerous guests who visit on a daily basis. Many of our retreat programs bring in out of state guests as well as folks from within South Carolina. We continue to promote civic and cultural gatherings that bring people together.*

Our facility served as an impromptu Town Hall during Hurricane Hugo, and throughout the years, during emergency weather, we have been a trusted partner for the community. It might not seem as if local community support and tourism are directly related, but I believe they are. Strengthening our local engagement also bolsters a healthy, resilient community that can welcome others. While guest registration software is not as visible as other infrastructure projects, it has a significant impact on guest relations and increases our capacity, while indicating a high standard of care.

8. If your project is granted IOP ATAX funding and realizes a profit, do you commit to returning the profit to the City of Isle of Palms?

__*We are a nonprofit organization.*

If not, please explain fully, and include what you will do with the money. Note: It is impermissible to donate or "Pass through" City of IOP ATAX Grants to any other organization, except as authorized by City of IOP. Further, the City of IOP does not approve of "Carry forwards" of ATAX grants for use in ensuing years, absent extraordinary and compelling reasons in the sole discretion of the City of IOP. Excess funds must be returned to the City of IOP.

9. Please attach your budget reflecting the amounts and sources of all related income and donations from others for the project/event, as well as expenditures for each of the last three years. In addition, set forth projected income and expenses for this year's project/event, as well as all expenses, both incurred and paid as well as projected.

__*$12,000 will go towards the purchase of the new registration software including installation and its first annual subscription. If the costs exceed the twelve thousand dollar grant, we would use money from our annual fund and donations from our donors to supplement the fees.*

D. Financial Justification ("heads on beds" and ancillary benefits)

1. Describe fully and provide relevant documentation for each of the past three years reflecting:
-Where as a specific result of your project/event, have tourists spent the night on IOP, ie. those incurring accommodations taxes for lodging. Include the lodging providers addresses, phone numbers, rooms utilized, costs and nights stayed.

__*We are the lodging provider.*

-Where do you project tourists for this year's project to spend the night (ie. lodging for those expected to pay accommodation taxes, to include hotels, condos, house rentals, etc.)? What is the basis for your projection? As an illustration, you may set forth blocks of rooms in hotels that have been reserved, private lodging that has been booked or is expected to be booked, etc.

__*Our guests stay overnight at our facility at 2101 Palm Blvd.*

2. Provide all additional economic and other relevant information justifying the grant of ATAX funding by City of IOP for your project/event, as well as your means of calculation.

__*Guest registration software is part of the "welcome mat" that people first encounter when visiting our location. Having a hospitable, forward-looking initial encounter enables guests to have a positive first impression. We know that first impressions stick in guests' memories, and we want that initial encounter to be positive. We regularly maintain and update our policies and procedures to better serve tourists who come to us. The entire $12,000 requested will go towards this project. A capacity investment will also enable our staff to have an improved work-flow while simultaneously allowing us to better steward the limited lodging resources we have available through the year.*

3. Set forth the number of tourists attending your project/event on the IOP for each of the past three years. Include where applicable all relevant documentation along with the methodology by which you have done your calculations.

__*2025: Approximately 115 group reservations; while we are unable to determine individual room records with our current software, the new software would provide this information. Each year our numbers have increased.*

4. Set forth the number of attendees projected for this year's project/event, as well as the means of calculation.

__2026: Our 2026 group reservations goal would be 120.

5. Is the project/event for which you seek City of IOP ATAX funding during the "off season" or "shoulder season"? If not, please explain the justification. Are proposed dates flexible so as to be amenable to off-season and/or shoulder season scheduling?

__NA; Our request benefits year-round visitors.

6. Describe fully all potentially negative aspects of your project/event, if any. This would include, by way of illustration, the potential for overcrowding, particularly during warm weather months, parking challenges, health and safety issues, added responsibilities and difficulties imposed on first responders, impact on peace and tranquility-especially in residential neighborhoods, and for tourists and factors potentially impacting adversely on the character of the City of IOP.

__NA; The number of visitors is already dictated by the size of our building and the rooms previously zoned for renting.

E. Marketing Plan

Describe fully your past three years marketing for your project/event as well as your current year's advertising and marketing plan, to include all means of broadcast. Please include and attach all applicable documentation and the project costs involved.

__Most information can be found on our website. Our plan that will help to increase tourism because of our newly refurbished registration software includes quick implementation. As soon as we have the funds, we will be able to purchase the software and execute the new system which would have an immediate effect on guest experience. Having happy guests also serves as its own continual advertising, as repeat clientele is just as important as welcoming new guests. We are currently seen as a good steward of what is placed in our care and this only increases our reputation as a good neighbor.

F. Funding

Sources of income for this project/event (Please attach all supporting documents.)

1. Sponsorships of Fundraising: Amount: $__ From:__

2. Entry Fees: Amount: $__ From:__

3. Donations: Amount: $__ From:__

4. Accommodations Tax Funds Request: *Amount: $ 12,000*

Dates Required:__ Whenever Possible Lump Sum:__Preferred Installments:

5. Other

__*Should we not be successful in receiving this grant from the City of IOP, we would be turning to our donor base, or continuing with the 14 year old software.*

6. Total Funding: _*$12,000* Total Budget: _*$12,000*

G. Financial Analysis

Please provide a line item budget for your project/event

$12,000 for software implementation and annual subscription

If awarded, IOP ATAX Funds are requested as follows:

1. Lump Sum: $_*$12,000 on whenever possible*
2. Payment of invoices as submitted to City Staff. Invoices should be submitted at least two weeks prior to due date.

H. Miscellaneous

1. In what category do you place your project/event and why?

-Festival

-Marketing

-Other; Please explain.

__*This is a capacity building request that strengthens infrastructure to maximize guest satisfaction.*

2. Have you reached out to the City of IOP staff for initial review for your project/event and if not, please explain. If you have reached out, what feedback did you receive, both positive and negative and specifically from who?

__*We received funds last year for our parking lot and were strongly encouraged to build upon this relationship. We were patient when funds were delayed due to an administrative oversight, and I believe we are a respected and trusted community partner. The committee seemed to enjoy its interactions with Resident Director Elliott Cox, who along with his wife and three children, live next door to Coastal Retreat.*

3. If applicable, explain why you have not sought funding from sources other than the City of IOP for the funding of your project/event. If you have sought alternate or additional funding, explain fully the results to include the sources for funding, from who received and set forth all amounts received or expected to be received from other sources.

__*This question is answered under Section F: Funding.*

4. Does your project/event have applicable liability insurance to include the City of IOP, its employees and agents and if so, what are the liability limits? If not, please explain why not, and explain who will agree to bear the costs, burdens, damages and legal fees for your project/event in case claims for

damages are made against the City of IOP, its employees and agents as a result of your project/event. A minimum of $300,000 liability insurance is typically required unless that requirement is specifically waived in writing by the City of IOP in its sole discretion. If there is applicable insurance, do you commit to making the City of IOP, its employees and agents additional insured (s)? if not, explain fully the basis. If applicable, you must include a copy of the relevant insurance polity reflecting the City of IOP, its employees and agents are additional insured (s) for your project/event.

__*NA.*

5. Do you assert that the project/event for which you seek City of IOP ATAX funding is sustainable in the future? Please explain.

__*Having the funding for the initial implementation and the beginning annual subscription will be significantly helpful. Later subscription costs would be covered in our annual budget.*

6. In the event City of IOP grants your project/event ATAX grant funding, do you acknowledge that no such funds can be spent for the purchase of alcohol or tobacco products?

__*YES, we acknowledge funds would never be spent on the purchase of alcohol or tobacco products.*

7. In the event your project/event is awarded City of IOP ATAX grant funding, but is postponed for more than 180 days of receipt of funding, do you acknowledge that you must return to the City of IOP all ATAX grant money received absent extraordinary circumstances and within the sole discretion of the City of IOP? Do you agree?

__ *YES.*

8. In the event your project/event is granted City of IOP ATAX grant funding, you must and do hereby agree by the filing of your application personally to hold harmless and indemnity the City of IOP, its employees and agents from and against any claims for damages to include, inter alia, legal fees relative to your project/event. Do you agree?

__*YES.*

9. In the event the City of IOP provides ATAX grant funding for your event/project, set forth in detail how you will acknowledge the City of IOP as a grantor of funding.

__*You would be listed in our annual report as a generous benefactor and loyal supporter. Thank you! We very much appreciate the ATAX funding returning to the community in order to strengthen our hospitality to new and returning guests to this amazing place we call home!*

Thank you so much for your thoughtful consideration!

State Accommodations Tax Advisory Committee
Isle of Palms, South Carolina

Application for City of Isle of Palms ATAX Grant

For Office Use Only

Date Received:_____ Total Project Cost:_____ Total Accommodations Tax Funds Requested: _____ Recommendation by City of IOP Staff(yes and if so amount ;no; defer to committee; n/a) : _____ Action Taken By Accomodatoins. Tax Advisory Committee: Date_____Approved_____Denied____Amended_____Other_____

(Please Use Additional Paper and Include Pertinent Documentation as May Be Needed)

A. Project Name: Rev. Dr. Martin Luther King Junior Tribute Week VIP Reception

B. Applicant Organization: YWCA Greater Charleston(YWCAGC)

1. Mailing Address: PO Box 80935 Charleston SC 29416

Telephone: 843-722-1644 Email: LBrown@ywca-charlestonSC.org

2. Project Director: Lavanda Brown

Telephone: 843-722-1644 Email LBrown@ywca-charlestonSC.org

3. Description of Organization, Its Goals and Objectives:

YWCA Greater Charleston (YWCAGC) is dedicated to eliminating racism, empowering women, and promoting peace, justice, freedom, and dignity for all. As part of our mission, we are the organizer of the Charleston Region's Rev. Dr. Martin Luther King, Jr. Tribute (MLK) and have been doing so for 54 years.

C. Description and Location of Project:

This application is a request to sponsor the networking reception which will serve as an integral event in the 6-day tricounty tribute to Rev. Dr. Martin Luther King, Jr. The reception will be held at the Sweetgrass Inn on Friday January 15, 2027. YWCAGC has been slowly building a base of the 100 guests who desire to remain overnight on the island and will find it convenient to remain in place either for the night or for the entire week of festivities. The Friday date for reception makes it positioned perfectly just before our Saturday and Sunday afternoon events. The resort is generously donating the event space and offering a discount on rooms for guests. IOP is in a unique position to create a new revenue source that could expand the client base significantly. With the opening of the International African American Museum (IAAM) downtown (a partner of YWCAGC), it is likely that MLK weekend could become a major destination during a time when there is excess accommodation availability. By hosting the new and unique event of the week, the island is positioning itself to be a major destination for participants, and to encourage new visitors to return for vacations at other times of the year. This will be the fourth year and we are building on the momentum created in the last three years and partner to grow this into something unique and mutually beneficial.

X Single Event? ____ Ongoing Event/Annual Need?

1. Date(s): of project/ event or start date: **1/15/2027** Completion date: **1/15/27**

2. Impact on Tourism: What percentage of persons benefitting from this project are tourists, ie. those coming from more than 50 miles away and expected to spend the night on Isle of Palms (20 %) compared to Isle of Palms residents (1 %) vs. visitors from within 50 miles such as "day trippers" (20%)

   We continue to market this event as a reception for our corporate sponsors, many of whom are head quartered or have a presence outside of the tricounty, elite visitors and locals from the tricounty. We continue to tweak and learn from our marketings strategies. In 2026 we plan to partner closer with Explore Charleston to assist with higher profile marketing strategies to visitors and locals alike. Our marketing strategies include referencing the convenience of remaining on the island either overnight or for the entire weekend. Although the event is open to the public 90% of guests will include corporate donors, elected officials and other dignitaries. Since the first event, we have learned how to better market this event and identify the target audience. Registration forms and sign-in sheets are the sources for data.

*Source of tourist data (website tracking, surveys, lodging data, sales information, etc.)

3. If this application is for an ongoing event, what is the percentage increase/decrease in tourist attendance compared to each of the past three years' events? In 2026 we saw an increase in registrants by 10%, however attendance was the same. During the event we did get several emails and texts that the weather was preventing some folks from attending.
   *Source of tourist data Registration forms and sign-in sheets.
   (website tracking, surveys, lodging data, sales information, etc.)
4. Is your event to be conducted entirely on Isle of Palms? **YES** If not, please set forth the percentage occurring on Isle of Palms, as well as the specific locations and the percentages occurring elsewhere.
5. To your knowledge, does anyone else promote projects similar to yours within the city limits of Isle of Palms? If so, how is your project similar and/or unique? Given the parameters, please explain why your project is entitled to City of Isle of Palms ATAX funding.

   There is no similar event on IOP to our knowledge. Explore Charleston along with the Sweetgrass Inn have agreed to help support this event once again, recognizing this is a unique opportunity to bring a diverse clientele to the island and expand heads in beds during the slowest time of the year.
6. Set forth fully the successes and failures you have experienced for your proposed project for which you seek City of Isle of Palms ATAX funding for each of the past three years. Set forth the metrics by which you have

measured success for the past three years, as well as the metrics by which you will measure success for the current year's project/event on the City of Isle of Palms. _____

Feedback indicates that the event is a welcomed and anticipated component of the MLK tribute. The partnership with Loews, Wild Dunes, and Explore Charleston has been a pleasure to coordinate and continue to learn. Marketing continues to be an area where we learn the most and make the most significant changes.

7. Describe fully how and why your proposed project/event qualifies for City of Isle of Palms ATAX funding. YWCAGC's MLK multi day events is now in its 54th, year of paying tribute to Dr. King, making it one of the longest running tributes in the country and it is the largest in the state. The tribute brings diverse individuals from across the state and country. The reception is a unique opportunity to bring a diverse clientele to the island and expand heads in beds during the slowest time of the year. As the initial sponsor of the VIP event, the island is positioned to become a destination for future MLK week visitors, introducing a new demographic to the island and to other island vacation offerings. There is no better way to spend ATAX dollars than to support an event during the slowest time of the year and to a new demographic. _____
8. If your project is granted City of Isle of Palms ATAX funding and realizes a profit, do you commit to returning the profit to the City of Isle of Palms? ___ If not, please explain fully, to include what you will do with the money. **Note**: It is impermissible to donate or "pass through" City of Isle of Palms ATAX grants to any other organization, except as authorized by City of Isle of Palms. Further, the City of Isle of Palms does not approve of "carry forwards" of ATAX grants for use in ensuing years, absent extraordinary and compelling reasons in the sole discretion of the City of Isle of Palms. Excess funds must be returned to the City of Isle of Palms.
   YWCAGC does not profit from their events. All fundraisers help YWCAGC offer programming and services at no or low cost to participants (men, women, and youth). If anticipated costs are lower than expected and there are unused funds, with the permission of the ATAX committee, we request that they be used for either a) other MLK event expenses; or b) other YWCAGC program expenses. If this is not permitted, we will return unused funds to IOP.
9. Please attach your budget reflecting the amounts and sources of all related income and donations from others for the project/event, as well as expenditures for each of the last three years. In addition, set forth projected income and expenses for this year's project/event, as well as all expenses, both incurred and paid, as well as projected.

D. **Financial Justification** ("heads on beds" and ancillary benefits)

1. Describe fully and provide relevant documentation for each of the past three years reflecting:
   - Where, as a specific result of your project/event, have tourists spent the night on Isle of Palms, ie. those incurring accommodations taxes for lodging. Include the lodging providers addresses phone numbers, rooms utilized, costs and nights stayed.
   -Where do you project tourists for this year's project to spend the night (ie. lodging for those expected to pay accommodations taxes, to include hotels,

condos, house rentals, etc.)? What is the basis for your projection? As an illustration, you may set forth blocks of rooms in hotels that have been reserved, private lodging that has been booked or are expected to be booked, etc. In year two, 2025, we had our first experience with securing lodging on the Island at The Sweet Grass Inn. That year we secured 2 rooms, 4 guests. In 2026, our second year arranging for a room block for lodging, we secured 3 rooms, 6 guests. We continue to revamp our marketing plan, initiate our plan much earlier, and invite more speakers and program participants from out of the tricounty strategically to encourage overnight stays for 2026. We have not developed a plan for gathering data for lodging at other IOP establishments but will work with our partner at Explore Charleston for advice on collecting that data if possible.

2. Provide all additional economic and other relevant information justifying the grant of ATAX funding by City of Isle of Palms for your project/event, as well as your means of calculation. Our history with events has shown that it takes 3-5 years to actualize goals while taking advantage of momentum and learning opportunities. We anticipate an increase in attendees and stays in 2027 from 2026.
3. Set forth the number of tourists attending your project/event on the Isle of Palms for each of the past three years. Include where applicable all relevant documentation along with the methodology by which you have done your calculations. The MLK tribute is the longest running and has grown into the largest tribute of its kind in South Carolina. It draws participants from across the state and beyond. In 2024 the VIP reception was the first event of its kind for the MLK tribute, but it has evolved into a much-anticipated event during the week-long tribute. We believe that this event could be the catalyst for IOP becoming a winter destination with the support of the CVB and the IAAM museum. IOP will be well positioned to capitalize on this event as a showpiece for the island.
4. Set forth the number of attendees projected for this year's project/event, and well as the means of calculation. Based on history we expect 100 attendees. Approximately 30% will be public attendees, the other 70% will come from YWCA top sponsors, donors, supporters and special guests.

5. Is the project/event for which you seek City of Isle of Palms ATAX funding during the "off season" or "shoulder season"? If not, please explain the justification. Are proposed dates flexible so as to be amenable to off-season and/or shoulder season scheduling? The event will always occur in January, during the slowest time of the year when there is excess capacity of rooms, restaurants, and beach space. The majority of attendees come from 15+ miles away. Some may be visiting the Island for the first time. The charm and beauty of the island will encourage even those who are just across the bridge but rarely visit to make a quick day or overnight trip to IOP for all it has to offer.
6. Describe fully all potentially negative aspects of your project/event, if any. This would include, by way of illustration, the potential for overcrowding particularly during warm weather months, parking challenges, health and safety issues, added responsibilities and difficulties imposed on first responders, impact on peace and tranquility- especially in residential neighborhoods and for tourists and factors potentially impacting adversely on the character of the City of Isle of Palms.
   Because the reception is during January there will be no negative impacts, only positive economic impacts during a slow time.

E. **Marketing Plan**

Describe fully your past three years marketing for your project/event, as well as your current year's advertising and marketing plan, to include all means of broadcast. Please include and attach all applicable documentation and the projected costs involved.

YWCAGC utilizes its network of hundreds of members and volunteers along with nearly 4,000 social media followers and e-blast registrants, to promote new initiatives and funding partners. In the last 3 years the MLK tribute's media exposure has grown from an average of 5-7 media appearances to an average of 8-10 including local networks, print, and radio. In the last year our engagement through Facebook increased by 66%, Instagram by 45%, and our website traffic increased by 35%. We have recently hired a full-time director of communications to assist with marketing outside of the tricounty and plan to work with Explore Charleston and The Post and Courier for targeted advertising to their constituents.

F. **Funding**: Sources of Income for This Project/Event (Please attach all supporting documents)

1. Sponsorships or Fundraising: Amount $43,000 From Wild Dunes Resort
2. Entry Fees : Amount $ _____ From _____
3. Donations: Amount $ _____ From _____
4. Accommodations Tax Funds Request: Amount $10,000

   Date(s) Required: 11/1/2026 Lump Sum Installments_____

YES

5. Other:

6. Total Funding: $43,000 Total Budget: $53,500

G. **Financial Analysis**

Please Provide a Line Item Budget for your project/event

Room rental/Food and Bev $43,500
Marketing/Communications - $3,000
Photography/AV - $2,500
Administrative oversight (logistics, reminders, event coordination) - $2,000
Branded collateral - $1,500
Invitations/mailing - $1,000

If awarded, Isle of Palms ATAX funds are requested as follows:
Marketing/Communications - $3,000
Photography/AV - $2,500
Administrative oversight (logistics, reminders, event coordination) - $2,000
Branded collateral - $1,500
Invitations/mailing - $1,000

Revised February 8, 2021

Respectfully submitted by

Lavanda Brown

(1) Lump Sum(s): $_____ on _____(date),
$_____ on _____(date),
$_____ on _____(date).

(2) Payment of Invoices as submitted to City Staff. Invoices should be submitted at least two weeks prior to due date.

H. **Miscellaneous**

1. In what category do you place your project/event and why?
   - Festival_____
   - Marketing_____
   - Other _(Please Explain):

   _____
2. Have you affirmatively reached out to the City of Isle of Palms staff for initial review for your project/event and if not, please explain. If you have reached out, what feedback did you receive, both positive and negative and specifically from whom?

   _____
3. If applicable, explain why you have not sought funding from sources other than the City of Isle of Palms for the funding of your project/event. If you have sought alternate or additional funding, explain fully the results to include the source(s) for funding, from whom received and set forth all amounts received or expected to be received from other sources.

   _____
4. Does your project/event have applicable liability insurance, to include the City of Isle of Palms, its employees and agents and if so, what are the liability limits? If not, please explain why not and explain who will agree to bear the costs, burdens, damages and legal fees for your project/event in case claims for damages are made against the City of Isle of Palms, its employees and agents as a result of your project/event. A minimum of $300,000 of liability insurance is typically required unless that requirement is specifically waived in writing by the City of Isle of Palms in its sole discretion. If there is applicable insurance, do you commit to making the City of Isle of Palms, its employees and agents additional insured(s)? If not, explain fully the basis. If applicable, you must include a copy of the relevant insurance policy reflecting the City of Isle of Palms, its employees and agents are additional insured(s) for your project/event. _____
5. Do you assert that the project/event for which you seek City of Isle of Palms ATAX funding is sustainable in the future? If so, please explain fully. If not, please explain fully. _____
6. In the event City of Isle of Palms grants your project/event ATAX grant funding, do you acknowledge that no such funds can be spent for the purchase of alcohol or tobacco products? _____If not, please explain your justification. _____
7. In the event your project/event is awarded City of Isle of Palms ATAX grant

funding, but is postponed for more than 180 days of receipt of funding, do you acknowledge that you must return to the City of Isle of Palms all ATAX grant money received from Isle of Palms absent extraordinary circumstances and within the sole discretion of the City of Isle of Palms? Do you agree?_____ If you do not agree, please set forth fully your reasons._____

8. In the event your project/event is granted City of Isle of Palms ATAX grant funding, you must and do hereby agree by the filing your application personally to hold harmless and indemnity the City of Isle of Palms, its employees and agents from and against any claims for damages to include, *inter alia*, legal fees relative to your project/event. Do you agree?_____If not, please explain. _____
   If not, please explain fully your basis._____
9. In the event the City of Isle of Palms provides ATAX grant funding for your event/project, set forth in detail how you will acknowledge the City of Isle of Palms as a grantor of funding.
   _____

State Accommodations Tax Advisory Committee
Isle of Palms, South Carolina

Application for City of Isle of Palms ATAX Grant

For Office Use Only

Date Received:_____ Total Project Cost:_____ Total Accommodations Tax Funds Requested: _____ Recommendation by City of IOP Staff(yes and if so amount ;no; defer to committee; n/a) : _____ Action Taken By Accomodatoins. Tax Advisory Committee: Date_____Approved____Denied___Amended_____Other_____

(Please Use Additional Paper and Include Pertinent Documentation as May Be Needed)

A. Project Name: Literary Series Founded by Mary Alice Monroe

B. Applicant Organization: Island School Literacy Events (ISLE Non Profit)

1. Mailing Address: 7 2nd Avenue, Isle of Palms SC 29451

Telephone: 8433274270 Email: maryalice@maryalicemonroe.com

2. Project Director: Mary Alice Monroe and Polly Buxton

Telephone: 8436965050 Email mam@buxtonbooks.com

3. Description of Organization, Its Goals and Objectives:

Maintain the presence of the January Wild Dunes Author's Series as we welcome the 22nd annual event in 2027. We look to fine tune the event offerings to make Isle of Palms a destination vacation destination.

C. Description and Location of Project:

_____

_____

_____

_____

_____ Single Event? ____ Ongoing Event/Annual Need?

1. Date(s): of project/ event or start date: _____ Completion date: June 30, 2027

2. Impact on Tourism: What percentage of persons benefitting from this project are tourists, ie. those coming from more than 50 miles away and expected to spend the night on Isle of Palms (____%) compared to Isle of Palms residents (___%) vs. visitors from within 50 miles such as "day trippers" (_____%)
   See attached.

   Guest survey and ticket sales.
   *Source of tourist data (website tracking, surveys, lodging data, sales information, etc.)
3. If this application is for an ongoing event, what is the percentage increase/decrease in tourist attendance compared to each of the past three years' events? See attached.
   *Source of tourist data Guest suvey and ticket sales.
   (website tracking, surveys, lodging data, sales information, etc.)
4. Is your event to be conducted entirely on Isle of Palms? yes If not, please set forth the percentage occurring on Isle of Palms, as well as the specific locations and the percentages occurring elsewhere.

   _____
5. To your knowledge, does anyone else promote projects similar to yours within the city limits of Isle of Palms? If so, how is your project similar and/or unique? Given the parameters, please explain why your project is entitled to City of Isle of Palms ATAX funding.
   no
6. Set forth fully the successes and failures you have experienced for your proposed project for which you seek City of Isle of Palms ATAX funding for each of the past three years. Set forth the metrics by which you have

measured success for the past three years, as well as the metrics by which you will measure success for the current year's project/event on the City of Isle of Palms. See attached.

7. Describe fully how and why your proposed project/event qualifies for City of Isle of Palms ATAX funding. See attached.
8. If your project is granted City of Isle of Palms ATAX funding and realizes a profit, do you commit to returning the profit to the City of Isle of Palms? yes If not, please explain fully, to include what you will do with the money. **Note**: It is impermissible to donate or "pass through" City of Isle of Palms ATAX grants to any other organization, except as authorized by City of Isle of Palms. Further, the City of Isle of Palms does not approve of "carry forwards" of ATAX grants for use in ensuing years, absent extraordinary and compelling reasons in the sole discretion of the City of Isle of Palms. Excess funds must be returned to the City of Isle of Palms.
9. Please attach your budget reflecting the amounts and sources of all related income and donations from others for the project/event, as well as expenditures for each of the last three years. In addition, set forth projected income and expenses for this year's project/event, as well as all expenses, both incurred and paid, as well as projected.

D. **Financial Justification** ("heads on beds" and ancillary benefits)

1. Describe fully and provide relevant documentation for each of the past three years reflecting:
   - Where, as a specific result of your project/event, have tourists spent the night on Isle of Palms, ie. those incurring accommodations taxes for lodging. Include the lodging providers addresses phone numbers, rooms utilized, costs and nights stayed.
   -Where do you project tourists for this year's project to spend the night (ie. lodging for those expected to pay accommodations taxes, to include hotels, condos, house rentals, etc.)? What is the basis for your projection? As an illustration, you may set forth blocks of rooms in hotels that have been reserved, private lodging that has been booked or are expected to be booked, etc.
   See addendum.
2. Provide all additional economic and other relevant information justifying the grant of ATAX funding by City of Isle of Palms for your project/event, as well as your means of calculation. See addendum.
3. Set forth the number of tourists attending your project/event on the Isle of Palms for each of the past three years. Include where applicable all relevant documentation along with the methodology by which you have done your calculations.
   See addendum.
4. Set forth the number of attendees projected for this year's project/event, and well as the means of calculation. See addendum.

5. Is the project/event for which you seek City of Isle of Palms ATAX funding during the "off season" or "shoulder season"? If not, please explain the justification. Are proposed dates flexible so as to be amenable to off-season and/or shoulder season scheduling? yes
6. Describe fully all potentially negative aspects of your project/event, if any. This would include, by way of illustration, the potential for overcrowding particularly during warm weather months, parking challenges, health and safety issues, added responsibilities and difficulties imposed on first responders, impact on peace and tranquility- especially in residential neighborhoods and for tourists and factors potentially impacting adversely on the character of the City of Isle of Palms.
   none

E. **Marketing Plan**

Describe fully your past three years marketing for your project/event, as well as your current year's advertising and marketing plan, to include all means of broadcast. Please include and attach all applicable documentation and the projected costs involved.
See addendum.

F. **Funding**: Sources of Income for This Project/Event (Please attach all supporting documents)

1. Sponsorships or Fundraising: Amount $_____ From _____
   See addendum.
2. Entry Fees : Amount $ _____ From _____
3. Donations: Amount $ _____ From_____
4. Accommodations Tax Funds Request: Amount $ _____

   Date(s) Required: _____ Lump Sum _____ Installments_____
5. Other:
6. Total Funding: _____ Total Budget: _____

G. **Financial Analysis**

Please Provide a Line Item Budget for your project/event

See attached.

If awarded, Isle of Palms ATAX funds are requested as follows:

Revised February 8, 2021

(1) Lump Sum(s): $ 40,000.00 on July 1, 2026 (date),
$_____ on _____(date),
$_____ on _____(date).

(2) Payment of Invoices as submitted to City Staff. Invoices should be submitted at least two weeks prior to due date.

H. **Miscellaneous**

1. In what category do you place your project/event and why?
   - Festival Literary events.
   - Marketing_____
   - Other _(Please Explain):

   _____
2. Have you affirmatively reached out to the City of Isle of Palms staff for initial review for your project/event and if not, please explain. If you have reached out, what feedback did you receive, both positive and negative and specifically from whom?
   yes. See attached.
3. If applicable, explain why you have not sought funding from sources other than the City of Isle of Palms for the funding of your project/event. If you have sought alternate or additional funding, explain fully the results to include the source(s) for funding, from whom received and set forth all amounts received or expected to be received from other sources.
   n/a
4. Does your project/event have applicable liability insurance, to include the City of Isle of Palms, its employees and agents and if so, what are the liability limits? If not, please explain why not and explain who will agree to bear the costs, burdens, damages and legal fees for your project/event in case claims for damages are made against the City of Isle of Palms, its employees and agents as a result of your project/event. A minimum of $300,000 of liability insurance is typically required unless that requirement is specifically waived in writing by the City of Isle of Palms in its sole discretion. If there is applicable insurance, do you commit to making the City of Isle of Palms, its employees and agents additional insured(s)? If not, explain fully the basis. If applicable, you must include a copy of the relevant insurance policy reflecting the City of Isle of Palms, its employees and agents are additional insured(s) for your project/event. yes
5. Do you assert that the project/event for which you seek City of Isle of Palms ATAX funding is sustainable in the future? If so, please explain fully. If not, please explain fully. yes
6. In the event City of Isle of Palms grants your project/event ATAX grant funding, do you acknowledge that no such funds can be spent for the purchase of alcohol or tobacco products? yes If not, please explain your justification. _____
7. In the event your project/event is awarded City of Isle of Palms ATAX grant

funding, but is postponed for more than 180 days of receipt of funding, do you acknowledge that you must return to the City of Isle of Palms all ATAX grant money received from Isle of Palms absent extraordinary circumstances and within the sole discretion of the City of Isle of Palms? Do you agree? yes If you do not agree, please set forth fully your reasons._____

8. In the event your project/event is granted City of Isle of Palms ATAX grant funding, you must and do hereby agree by the filing your application personally to hold harmless and indemnity the City of Isle of Palms, its employees and agents from and against any claims for damages to include, *inter alia*, legal fees relative to your project/event. Do you agree? yes If not, please explain. _____
   If not, please explain fully your basis._____
9. In the event the City of Isle of Palms provides ATAX grant funding for your event/project, set forth in detail how you will acknowledge the City of Isle of Palms as a grantor of funding.
   See attached.

ATTACHED ANSWERS TO ATAX QUESTIONS:

C. **Description and Location**

1. Dates of project/event: July 1, 2026-June 30 2027.
   The Wild Dunes Authors Event & Weekend in January is the flagship literary event that is part of the now established Wild Dunes Literary Series which features a total of four seasonal events. The Spring, Summer, and Fall events are one-day events and attract a smaller crowd of 100-125 guests. All events celebrate literature and continue to solidify the Isle of Palms as a year round literary destination for regional and national travelers as well as locals.

2. Impact on Tourism:
   The percentages were calculated from our feedback survey emailed to all attendees. We received responses back from 91 guests. Additionally, we use the ticketing platform, Bold Type Tickets, to export billing address information to compile the data included in the addendum. 85% of the attendees that stayed for the event two or more nights- generating a total of fifty room nights, plus meals and activity expenditures on the island. We see an opportunity for more growth attendees staying multiple nights.

   *Source of tourist data: website tracking, surveys, lodging data, sales information, etc.

3. Increase/Decrease in Attendance Over Three Years:
   In 2024 we sold out every event with waiting lists for both summer and winter gala events. For the 2025 winter authors weekend, a major author cancelled, and although we saw a slight drop in attendance, we still had a full house and highly successful weekend. In 2026 we saw a significant increase in ticket sales with 450 tickets sold with an additional 39 complimentary guests. 197 tickets were sold for Saturday events which were all at capacity. Ticket sales are trending up year after year. Lodging data available from Wild Dunes including use of a promo code indicates an increase of overnight stays for the author's weekend.

   *Source of tourist data: Survey Monkey survey, Bold Type Tickets, Wild Dunes reservation feedback, written communication feedback from guests.

4. Yes

5. No

6. Successes and Failures:

2020: 425 tickets

2021: cancelled due to covid

2022: 353 tickets sold but refunded / cancelled due to covid

2023: SOLD OUT 500 tickets plus an additional 128 tickets sold for Saturday events

2024: SOLD OUT 425 tickets (lowered maximum capacity for a better guest experience) +168 tickets for Saturday events + a sold out Friday night locals event at Islander 71

2025: Numbers were down to 301 tickets for Sunday (due in part to author cancellation). 168 additional tickets were sold for Saturday events + over 100 for Friday night for a very impressive 560+ tickets for the weekend.

2026: SOLD OUT for Sunday's event as well as Saturday events: 450 + on Sunday and 197 tickets on Saturday + a full house for the Friday night locals event at Islander 71.

We are dedicated to continuing the year to year growth and seek to increase the percentage of overnight stays at all events by amplifying booking information with all ticketing descriptions as well as in confirmation letters. We will continue to bring nationally recognized literary events to the island with an increased focus on encouraging overnight stays by adding more value added opportunities to the attendees for staying overnight on the island. We are also continuing the intentional timing of events to encourage dining and staying on the island. We are proud of the reputation we have built with 21 years of successful events that continue to grow annually in numbers, scope, and nationally notoriety.

7. Project ATAX Qualifications:

We are in our third decade of the literary series on Isle of Palms and have hosted a stellar list of nationally recognized authors to establish Isle of Palms as a year round literary event destination. ATax funding from the Isle of Palms has

provided incentive and means to gather essential data to help determine our course forward. We are proceeding with intention and measures to continue serving the community while growing the scope and breadth of the events. We actively seek to solidify Isle of palms as a nationally recognized destination event for each season (both fly and drive markets) as well as a "stay-cation" for locals.

The event has grown from its origins of 50 people to over 500 pp for the flagship weekend event. We are extremely proud of the ongoing, increased success of the event and how it is rooted firmly on the Isle of Palms.

Each year, a growing number of attendees are choosing to stay one or more nights on the isle of Palms. We will continue to encourage tourists to spend the night on the island and explore more of what the Isle of Palms has to offer. We plan to meet with more businesses on the island to explore additional opportunities to benefit Isle of Palms businesses, restaurants, and tourist attractions and activities - particularly during the quieter winter months.

We anticipate the flagship winter weekend event in January to continue to sell out and bring 500 people to the island. We are creatively adding new incentives to get more of them to stay two or more nights. Please note that the other seasonal events are smaller (around 100 people each) and usually on a weekday in order to not overcrowd during the warmer month weekends.
This literary event is receiving more and more national attention each year.. This upward trend (thanks in part to the ATAX grant) has allowed I.S.L.E. to firmly establish Isle of Palms as a literary destination through the Wild Dunes Literary Series with Mary Alice Monroe.

8. Yes

9. See attached: Bold Type Ticketing Revenue, Invoices, Projected Budget, Receipts

D. **Financial Justification**

1.

Via surveys, Ticketing data from Bold Type Tickets, and Lodging Data from Wild Dunes, Data confirms significant out of area draw that directly aligns with goals of promoting tourism beyond our local market. The number of attendees traveling from zip codes more than 50 miles away is continuing to trend upward and that the percentage of guests staying 1 to 3 nights on the island is also trending upwards.

- Attendees from 24 states.
- 78 zip codes located more than 50 miles away.
- The top six states represented were: SC, NC, GA, NY, TN, ME
- 35 (⅓) respondents to the survey said this was their first time attending the series indicating continued growth and new visitor acquisition.

1. See addendum.

2. Additional relevant economic justification of requested ATax grant:
    - Increased production costs have risen. While we work with sympathetic vendors who give significant discounts, AV, staging venue enhancements and augmented guest experiences costs have continued to rise. We remain committed to a top tier guest experience while keeping ticket prices accessible to encourage broad attendance.
    - Expanded marketing strategy as outlined in other areas of the application require time and expertise to research and execute.
    - We are actively exploring a second multi day, shoulder season event to encourage overnight stays on the island. We are also exploring overnight literary field trips.
    - Enhanced data collection via real-time attendee data collection during events; Expanded post-event surveys; Strengthen reporting metrics related to overnight stays and geographic origin.

    Ticket revenue continues to cover the majority of hard event costs.

    ATax funds will be used specifically for:

    - Event management support
    - Tourism-focused expanded marketing strategies
    - Guest experience enhancements that increase competitive standing
    - Production upgrades that maintain national-caliber programming

    Partner Wild Dunes contributes:

    - Significant management and logistical support
    - Complimentary author accommodations
    - Operational staff time

    Partner Buxton Books contributes:

    - Event planning expertise and management
    - Author booking and industry relationships

- programming / author booking and handling
- Marketing and ticketing infrastructure

ATax funds are held in a separate ISLE account and used exclusively for eligible Isle of Palms events in compliance with ATax directives.

3. See addendum.

4. See addendum.

5. Yes

6. None

E. **Marketing Plan**

I.S.L.E. will specifically emphasize benefits of overnight lodging and dining on the Isle of Palms as well as:

- Confirm and Announce events further in advance to encourage destination planning
- Target drive markets in SC, NC, GA, TN, FL, and VA.
- Promote to fly markets leveraging expanded CHS direct routes
- Position events as:
- Literary weekends,
- Book Club travel
- Multi generational getaways
- Girls trip cultural tourism

- Utilize:
  - Email marketing
  - Regional and national literary networks.
  - Social media advertising (geo tagging fly markets x specific featured authors)
  - Publisher support outreach for official author tours
  - Partner amplification via Wild Dunes Resort and Buxton Books
  - Seek regional and national coverage in print and online media

F. **FUNDING** Sources of Income for this project / event

1. Sponsorship and fundraising: unspecified
   Sponsorships have traditionally been product donations from loyal supporters of Mary Alice Monroe: Charleston Coffee Roasters, Nothing Bundt Cakes, Firefly

Distillery, Barrier Island Eco Tours, Islander 71, Wild Dunes Resort, Buxton Books (and more!)

2. Entry Fees: Ticketed events only. Tickets cover the hard cost of each event (and when possible include a copy of the author's featured book).

3. Monetary Donations: None collected to date.

4. Accommodations Tax Funds Request: Amount $40, 000

5. None

6. Total Funding: $40,000 + ticketing revenue Total Budget: dependent upon ticket revenue

G. **Financial Analysis**

Line Item Budget: see addendum
(1) Lump Sum(s): $ 40,000 on July 1, 2026.

H. **Miscellaneous**

1. Festival: Literary Festival

2. Yes. Mary Alice Monroe initially spoke with Desiree Fragoso for earlier applications.

3. n/a. All events are ticketed to cover the basic hard costs. No other outside funding is sought. Originally, Mary Alice Monroe helped personally fund these events. As the events grew in scope and importance , with the support of the Wild Dunes resort, the ticketed events strive to remain viable through ticket sales and volunteers. Working closely with Isle of Palms businesses creates greater potential for growth opportunities.

4. Yes. Wild Dunes resort has liability insurance for the event.

5. Yes. The literary series has proven to be sustainable and all data indicates that it will continue to grow and flourish.

6. Yes

7. Yes

8. Yes

9. Acknowledgement of the City of Isle of Palms:
   As Master of Ceremonies, Mary Alice Monroe proudly acknowledges the City of Isle of Palms and the Accommodations Tax Committee verbally at each hosted event. In addition to verbal acknowledgement, in 2026 I.S.L.E. thanks guests for their attendance by email – highlighting the generous donation of the City that makes the events possible. As these events continue, we will further provide links to the City website and invitational language to stay and explore all the IOP has to offer in all correspondence from the initial offering through the followup thank you letters. We encourage all guests to return to the island for other, non-literary events as well as for upcoming I.S.L.E. events.

ADDENDUM TO ATAX APPLICATION: ISLE WILD DUNES AUTHORS EVENT JULY 2026- JUNE 2027

FALL 2025

The Fall event features adult fiction. Sometimes a cocktail party, sometimes a luncheon. November, 2025 we hosted a cocktail party at the Gallery at Wild Dunes featuring a traditional author talk with Grace Helena Walz (Thomas Nelson).

Winter 2027

Wild Dunes Author Event & Weekend with Mary Alice Monroe

The main flagship event held every Martin Luther King Weekend on Isle of Palms is the foundation of the literary series. Over 21 years, the literary weekend has grown into a three day weekend experience bringing nationally recognized, best-selling authors together with book lovers. There is a varied offering of workshops, a luncheon, cocktail parties with authors, culminating in a sold out Sunday afternoon author panel in the Osprey ballroom. All feature up-close and personal conversations about the works and lives of the featured authors: Kardea Brown, Virginia Evans, Paula McLain, Marie Benedict, Virginia Christopher Murray. Attendance 450..

Proceeds support local literacy organizations (Reading Partners SC 2024-2026)

Attendance was up 38% this year for a sold out event with 450 + attendees at the Sunday event and 197 of whom attended Saturday events as well:

Attendees came from 24 states. Organized by zip code:

- Scottsdale, Arizona 85262
- Los Angeles, California 90024
- Darien, Connecticut 06820
- Key West, Florida 33040
- Palm City, Florida 34990
- Athens, Georgia 30606
- Augusta, Georgia 30909, 30904

- Bostwick, Georgia 30623
- Saint Simons Island, Georgia 31522
- Valdosta, Georgia 31602
- Wilmette, Illinois 60091
- Evanston, Illinois 60201
- Cedar Rapids, Iowa 52404
- Louisville, Kentucky 40242
- Aubumdale, Massachusetts 02466
- Newbury, Massachusetts 01951
- Westborough, Massachusetts 01581
- Cape Neddick, Maine 03902
- Casco, Maine 04015
- Falmouth, Maine 04105
- Wells, Maine 04090
- Bloomfield Hills, Michigan 48304
- Petosky, Michigan 49770
- Detroit Lakes, Minnesota 56501
- Edina, Minnesota 55424, 55410
- Minnetonka, Minnesota 55345
- Saint Louis, Missouri 63122
- Asheville, North Carolina 28804
- Charlotte, North Carolina 28226, 28207, 28270, 28226, 28277, 28203, 28209
- Cherryville, North Carolina 28021

- Chochwinity, North Carolina 27817
- Cornelius, North Carolina 28031
- Gastonia, North Carolina 28056
- Greensboro, North Carolina 27403
- High Point, North Carolina 27262
- Lake Lure, North Carolina 28746
- Lexington, North Carolina 272295
- Matthews, North Carolina 28105
- Mill Spring, North Carolina 28756
- Southport, North Carolina 28461
- Trinity, North Carolina 27370
- Waxhaw, North Carolina 28173
- Wilmington, North Carolina 28411
- Winnabow, North Carolina 28479
- Sunapee, New Hampshire 03782
- Pennington, New Jersey 08534
- Spring Lake, New Jersey 07762
- Upper Montclair, New Jersey 07043
- Garden City, New York 11530
- New York, New York 10013, 10025
- Rochester, New York 14618
- Sauquoit, New York 13456
- Brecksville, Ohio 44141

- Highland Heights, Ohio 44134
- Saint Clairsville, Ohio 43950
- Pittsburgh, Pennsylvania 15216
- Aiken, South Carolina 29803
- Awendaw, South Carolina 29429
- Belton, South Carolina 29627
- Charleston, South Carolina 29401, 29407, 29414, 29492, 29412, 29422, 29403
- Columbia, South Carolina 29204
- Daniel Island, South Carolina 29492
- Florence, South Carolina 29506, 29505
- Folly Beach, South Carolina 29439
- Fort Mill, South Carolina 29715
- Hanahan, South Carolina 29410
- Isle of Palms, South Carolina 29451
- John's Island, South Carolina 29455
- Kiawah Island, South Carolina 29455
- Laurens, South Carolina 29360
- Lexington, South Carolina 29072
- Little River, South Carolina 29566
- Mount Pleasant, South Carolina 29464, 29466
- Murrells Inlet, South Carolina 29576
- Myrtle Beach, South Carolina 29575
- North Augusta, South Carolina 29860

- 31522
- 31602

Iowa
- 52404

Illinois
- 60091
- 60201

Kentucky
- 40242

Maine
- 03902
- 04015
- 04090
- 04105

Massachusetts
- 02466
- 01581
- 01951

Michigan
- 48304
- 49770

Minnesota
- 55345
- 55410
- 55242
- 56501

Missouri
- 63122

North Carolina
- 27262
- 27295
- 27370
- 27403
- 27817
- 28021
- 28031
- 28056
- 28105
- 28173
- 28203
- 28207
- 28209
- 28226
- 28270
- 28277
- 28411
- 28461
- 28479
- 28746
- 28756
- 28804
- 28226

New Hampshire
- 03782

New Jersey
- 07043
- 07762
- 08534

New York
- 10013
- 10025
- 11530
- 13456
- 14618

Ohio
- 43950
- 44141

- 44143

Pennsylvania
- 15216

South Carolina
- 29072
- 29150
- 29204
- 29301
- 29360
- 29388
- 29401
- 29403
- 29407
- 29410
- 29412
- 29414
- 29418
- 29420
- 29422
- 29429
- 29439
- 29451
- 29455
- 29457
- 29464
- 29466
- 29470
- 29482
- 29483
- 29485
- 29486
- 29492
- 29505
- 29506
- 29566
- 29575
- 29576
- 29577
- 29627
- 29672
- 29715
- 29803
- 29860

Tennessee
- 37919
- 37922
- 38053
- 37604
- 37919

Texas
- 77354

Virginia
- 22030
- 23113

Wisconsin
- 53186

TOP EIGHT STATES BY ZIP CODE REPRESENTED

1. South Carolina, 39 ZIP Codes
2. North Carolina, 23 ZIP Codes
3. Georgia, 6 ZIP Codes
4. New York & Tennessee, TIED 5 ZIP Codes
5. Maine & Minnesota, TIED 4 ZIP Codes
6. Massachusetts & Ohio, TIED 3 ZIP Codes

TOTAL NUMBER OF ATTENDEES AT THE 21ST ANNUAL WILD DUNES AUTHOR EVENT AND WEEKEND

Sunday, January 18

Sold out room of 450 + attendees.

- General Admission- 294
- VIP and Distinguished Guests- 156

Saturday, January 17

- 11 a.m. Brunch- 77
- 2 p.m. Writing Workshop- 39
- 5 p.m. Pinot and Prose- 81

Friday, January 16

- Kick-off Event 77

Total Number of Survey Respondents:

91 respondents participated in the survey.

Number of Respondents Who Stayed on Isle of Palms for the Event:

45% respondents stated that they stayed on the Isle of Palms for the event.

A Tally of Where These Respondents Stayed:

- Wild Dunes Resort Hotel: 11% of the respondents
- Rental Unit Inside Wild Dunes: 8% of the respondents
- Outside of the Gates of Wild Dunes: 9% of the respondents

Number of Attendees Visiting the Event for the First Time:

35 respondents indicated that this was their first time attending the event.

Additional Pertinent Information for the ATAX Committee:

1. Geographic Reach of Attendees:
    a. The event attracted attendees from North Carolina, South Carolina, Georgia, Tennessee, Florida, Virginia, and Kentucky showing a strong regional presence.
    b. Local attendees from Mount Pleasant, Awendaw, Daniel Island, Charleston, James Island, John's Island, Kiawah Island, Seabrook Island, Summerville, and Hanahan were also present.
2. Economic Impact on the Isle of Palms:
    a. With 45% of the respondents staying on the Isle of Palms, the event successfully generated overnight stays, contributing to tax revenue.

July 1, 2026-June 30, 2027
ISLE Budget

Revenue	Amount
General Donations	$2,000
In-Kind Donations	$5,000
Grants	$40,000
Event Income	$60,000
	$107,000
Expenses	**Amount**
Professional Services	$7,500
Insurance	$1,000
Marketing & PR	$22,500
Office Supplies	$750
Postage & Printing	$1,000
Program Supplies	$2,000
Technology & Phone	$1,500
Travel, Lodging & Mileage	$5,000
Accounting Fees	$10,000
Taxes	$2,000
Event Hard Cost (Books, venue, flood, fees, etc.)	$53,500
	$106,750

inventiv NVIRONMENTS

PAID 2/10/26

INVOICE [illegible]

[illegible]

[illegible]

project day, date + timing [illegible]

installation day, date + timing [illegible]

strike day, date + timing [illegible]

project type [illegible] **"Author Event"**

DESIGN + DÉCOR	Cost		Price
[illegible]	[illegible]	x	$2,600.00
[illegible]	[illegible]	x [illegible]	$1,650.00
[illegible]	[illegible]	x [illegible]	$200.00
[illegible]	[illegible]	x [illegible]	$600.00
[illegible]	[illegible]	x	[illegible]
[illegible]	[illegible]	x	[illegible]
[illegible]	[illegible]	x	$3,500.00
[illegible]			$13,000.00

RECAP OF COSTS	Cost	Amt	Price
DESIGN + DÉCOR			$13,000.00
[illegible]			[illegible]
[illegible]	[illegible]		$750.00
total	[illegible]		$16,250.00
preferred cliEnt discount received**			-$13,000.00
deposit received			$0.00
BALANCE REMAINING:			$3,250.00

NOTES :

payment via check to : InventivENVIRONMENTS 1996 Davant Circle, Mount Pleasant, SC 29464

Thank you for working with us. We look forward to many more projects!

Wild Dunes
Charleston's Island Resort

Wild Dunes Resort

5757 Palm Blvd
Isle of Palms, SC 29451

Phone 843-886-2234

Bill To:

Buxton Books
Attn: Island School Literacy Events (ISLE)

160 King Street

Charleston Sc, 29401

843-723-1670

Date: 1/30/2026

Invoice # 1182026

DESCRIPTION

01/17/25: Program and Sign Printing

Décor & Stands

01/17/25: Gift Baskets

01/17/25: Mary Alice Monroe Brunch

01/17/25: Writing Workshop

#		AMOUNT
S	1.00	$1,023.51
S	1.00	$404.56
S	1.00	$242.80
S	1.00	$2,316
S	1.00	$476.25

01/17/25: Prose & Pinot

01/17/25: Authors Dinner at Coastal Provisions

01/19/25: Authors Main Event

01/18/25: Staff Lunch and Drinks

01/18/25: Authors Dinner at Oyster Catcher

Total

THANK YOU FOR YOUR BUSINESS!

$	1.00	$1,793.80
$	1.00	$165.50
$	1.00	$2,668.50
$	1.00	$91.50
$	1.00	$117.00
#ERROR!		$9,299.42

Buxton Books

PO Box 22604
Charleston, SC 29413-2604
+18434422305
accounting@buxtonbooks.com
www.buxtonbooks.com

PAID 2/10/26

INVOICE

Island School Literacy Events 1000 Palm Blvd Isle Of Palms, SC 29451-1605 USA	Island School Literacy Events 1000 Palm Blvd Isle Of Palms, SC 29451-1605 USA	01/26/2026	230287 02/09/2026 Net 30 03/11/2026

Wild Dunes MAM weekend

98	VIP Tickets plus 4 books included	125.00	12,250.00T
223	GA tickets plus books included	30.00	6,690.00T
81	GA tickets plus books ordered	35.00	2,835.00T
18	AA tickets plus books included	155.00	2,790.00T
77	Brunch tickets w/books	32.00	2,464.00T
11	Brunch w/11 comp books	16.00	176.00T
39	Workshop w/journal and pen	20.00	780.00
81	Pinot and Prose	5.00	405.00
610	Facilitator fee	5.00	3,050.00
610	Ticket service charge	2.00	1,220.00

	32,660.00
	2,448.45
	35,108.45
	$35,108.45

Ways to pay

View and pay

BUXTON BOOKS

Meredith Buyck <accounting@buxtonbooks.com>

Invoice

MAM Weekend <mam@buxtonbooks.com> Mon, Feb 9, 2026 at 2:58 PM
To: Polly Buxton <polly@buxtonbooks.com>, Julian Buxton <julian@buxtonbooks.com>, Accounting Buxton Books <accounting@buxtonbooks.com>

Invoice for January 2026
Expenses: $82.08
Time: $1,600.00
Amy Gay

Paid

#1682.08

Dashboard (/admin/134318419/dashboard) / Events (/admin/134318419/events) / 21st Annual Wild Dunes Author Event and Weekend with Mary Alice Monroe (/admin/134318419/events/175473709/overview) / Sales Overview

January 17th & January 18th • Wild Dunes Resort

21st Annual Wild Dunes Author Event and Weekend with Mary Alice Monroe (/admin/134318419/events/175473709/overview)

Switch Event

Live
Off Sale

Event Page (http

Event Link

Sales Overview

Including sales from all dates. Filter

Revenue

Total	**$47,526.37**
Product	**$42,378.00**
Fees	**$5,148.37**
$1,222.00 Facility Fee	
$2,450.15 Service Fee	
$1,476.22 Processing Fee	
Shipping	$0.00

Processor: Bold Type Tickets · Stripe

Tickets

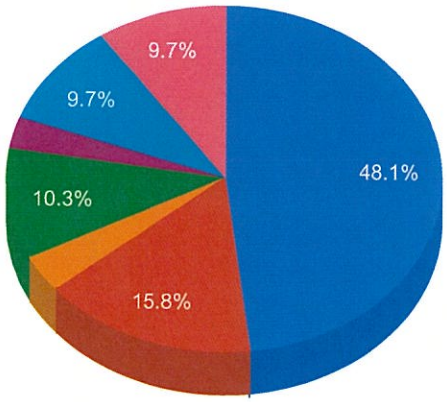
Total Units	**610**
Units Sold	610
Units Pulled	

Total Items	**610**
Items Sold	610
Items Pulled	0

Orders

Total Orders	**376**
Units per Transaction	1.62
Items per Transaction	1.62
Average Transaction Value	**$126.40**

Tickets Sold by Product



- General Admission- Dark Blue (48.1%)
- VIP Ticket- Red (15.8%)
- 2:00 pm Writing Workshop- Orange (3.4%)
- 5:00 pm Prose and Pinot- Green (10.3%)
- VIP All-Access Ticket - Purple (3%)
- 11 am Books & Brunch - Light Blue (9.7%)
- Friday Kick-off Event - Pink (9.7%)

Product Breakdown

Product	Units	Sold	Pulled	Revenue	% of Rev.
1/17 11am *21st Annual Wild Dunes Author Event and Weekend with Mary Alice Monroe* 21st Annual Wild Dunes Author Event and Weekend with Mary Alice Monroe : **General Admission** **$52** × 294 · General Admission · **$15,288** **$15,288** Product Total	294	294	0	**$17,457.55**	36.7%
1/17 11am *21st Annual Wild Dunes Author Event and Weekend with Mary Alice Monroe* 21st Annual Wild Dunes Author Event and Weekend with Mary Alice Monroe : **VIP Ticket** **$145** × 96 · VIP Ticket · **$13,920** **$13,920** Product Total	96	96	0	**$15,191.82**	32.0%
1/17 11am *21st Annual Wild Dunes Author Event and Weekend with Mary Alice Monroe* 21st Annual Wild Dunes Author Event and Weekend with Mary Alice Monroe : **5:00 pm Prose and Pinot with Paula McLain and Victoria Christopher Murray** **$35** × 63 · 5:00 pm Prose and Pinot with Paula McLain and Victoria Christopher Murray · **$2,205** **$2,205** Product Total	63	63	0	**$2,587.45**	5.4%
1/17 11am *21st Annual Wild Dunes Author Event and Weekend with Mary Alice Monroe* 21st Annual Wild Dunes Author Event and Weekend with Mary Alice Monroe : **Friday Kick-off Event** **$12** × 59 · Friday Kick-off Event · **$708** **$708** Product Total	59	59	0	**$995.49**	2.1%
1/17 11am *21st Annual Wild Dunes Author Event and Weekend with Mary Alice Monroe* 21st Annual Wild Dunes Author Event and Weekend with Mary Alice Monroe : **11 am Books & Brunch with Kardea Brown and Mary Alice Monroe** **$75** × 12 · 11 am Books & Brunch with Kardea Brown and Mary Alice Monroe · **$900** **$75** × 47 · 11 am Books & Brunch with Kardea Brown · **$3,525** **$4,425** Product Total	59	59	0	**$4,943.82**	10.4%

Product	Units	Sold	Pulled	Revenue	% of Rev.
1/17 11am *21st Annual Wild Dunes Author Event and Weekend with Mary Alice Monroe* 21st Annual Wild Dunes Author Event and Weekend with Mary Alice Monroe : **2:00 pm Writing Workshop with Paula McLain** **$42** × 20 · 2:00 pm Writing Workshop with Paula McLain · **$840** **$42** × 1 · 2:00 pm Writing0 Workshop with Paula McLain · **$42** **$882** Product Total	21	21	0	**$1,018.28**	2.1%
1/17 11am *21st Annual Wild Dunes Author Event and Weekend with Mary Alice Monroe* 21st Annual Wild Dunes Author Event and Weekend with Mary Alice Monroe : **VIP All-Access Ticket** **$275** × 18 · VIP All-Access Ticket · **$4,950** **$4,950** Product Total	18	18	0	**$5,331.28**	11.2%
1/17 11am *21st Annual Wild Dunes Author Event and Weekend with Mary Alice Monroe* 21st Annual Wild Dunes Author Event and Weekend with Mary Alice Monroe : **Friday Kick-Off Event Day-of $10** **$8** × 0 · Friday Kick-Off Event Day-of $10 · $0 $0 Product Total	0	0	0	**$0.68**	0.0%

BOLD TYPE TICKETS (http://boldtypetickets.com)

MANAGE

Events (/admin/134318419/events)
Venues (/admin/134318419/venues)

ANALYZE

Sales Overview (/admin/134318419/sales-overview)
Sales Reports (/admin/134318419/sales-reports/orders)

BOX OFFICE

Ticket Lookup (/admin/134318419/box-office/ticket-lookup)
Admissions Data (/admin/134318419/box-office/admissions-data)
Point of Sale (/admin/134318419/pos)

HELP

Help Center (https://help.boldtypetickets.com)
Contact Support

© 2026 Bold Type Tickets

State Accommodations Tax Advisory Committee
Isle of Palms, South Carolina

Application for City of Isle of Palms ATAX Grant

For Office Use Only

Date Received:_____ Total Project Cost:_____
Total Accommodations Tax Funds Requested: _____
Recommendation by City of IOP Staff(yes and if so amount ;no; defer to committee; n/a) :
_____
Action Taken By Accomodatoins. Tax Advisory Committee:
Date_____Approved_____Denied____Amended_____Other_____

(Please Use Additional Paper and Include Pertinent Documentation as May Be Needed)

A. Project Name: Rev. Dr. Martin Luther King Junior Tribute Week VIP Reception

B. Applicant Organization: YWCA Greater Charleston(YWCAGC)

1. Mailing Address: PO Box 80935 Charleston SC 29416

Telephone: 843-722-1644 Email: LBrown@ywca-charlestonSC.org

2. Project Director: Lavanda Brown

Telephone: 843-722-1644 Email LBrown@ywca-charlestonSC.org

3. Description of Organization, Its Goals and Objectives:

YWCA Greater Charleston (YWCAGC) is dedicated to eliminating racism, empowering women, and promoting peace, justice, freedom, and dignity for all. As part of our mission, we are the organizer of the Charleston Region's Rev. Dr. Martin Luther King, Jr. Tribute (MLK) and have been doing so for 54 years.

C. Description and Location of Project:

This application is a request to sponsor the networking reception which will serve as an integral event in the 6-day tricounty tribute to Rev. Dr. Martin Luther King, Jr. The reception will be held at the Sweetgrass Inn on Friday January 15, 2027. YWCAGC has been slowly building a base of the 100 guests who desire to remain overnight on the island and will find it convenient to remain in place either for the night or for the entire week of festivities. The Friday date for reception makes it positioned perfectly just before our Saturday and Sunday afternoon events. The resort is generously donating the event space and offering a discount on rooms for guests. IOP is in a unique position to create a new revenue source that could expand the client base significantly. With the opening of the International African American Museum (IAAM) downtown (a partner of YWCAGC), it is likely that MLK weekend could become a major destination during a time when there is excess accommodation availability. By hosting the new and unique event of the week, the island is positioning itself to be a major destination for participants, and to encourage new visitors to return for vacations at other times of the year. This will be the fourth year and we are building on the momentum created in the last three years and partner to grow this into something unique and mutually beneficial.

X Single Event? ____ Ongoing Event/Annual Need?

1. Date(s): of project/ event or start date: **1/15/2027** Completion date: **1/15/27**

2. Impact on Tourism: What percentage of persons benefitting from this project are tourists, ie. those coming from more than 50 miles away and expected to spend the night on Isle of Palms (20 %) compared to Isle of Palms residents (1 %) vs. visitors from within 50 miles such as "day trippers" (20%)

   We continue to market this event as a reception for our corporate sponsors, many of whom are head quartered or have a presence outside of the tricounty, elite visitors and locals from the tricounty. We continue to tweak and learn from our marketings strategies. In 2026 we plan to partner closer with Explore Charleston to assist with higher profile marketing strategies to visitors and locals alike. Our marketing strategies include referencing the convenience of remaining on the island either overnight or for the entire weekend. Although the event is open to the public 90% of guests will include corporate donors, elected officials and other dignitaries. Since the first event, we have learned how to better market this event and identify the target audience. Registration forms and sign-in sheets are the sources for data.

*Source of tourist data (website tracking, surveys, lodging data, sales information, etc.)

3. If this application is for an ongoing event, what is the percentage increase/decrease in tourist attendance compared to each of the past three years' events? In 2026 we saw an increase in registrants by 10%, however attendance was the same. During the event we did get several emails and texts that the weather was preventing some folks from attending.
   *Source of tourist data Registration forms and sign-in sheets.
   (website tracking, surveys, lodging data, sales information, etc.)
4. Is your event to be conducted entirely on Isle of Palms? **YES** If not, please set forth the percentage occurring on Isle of Palms, as well as the specific locations and the percentages occurring elsewhere.
5. To your knowledge, does anyone else promote projects similar to yours within the city limits of Isle of Palms? If so, how is your project similar and/or unique? Given the parameters, please explain why your project is entitled to City of Isle of Palms ATAX funding.

   There is no similar event on IOP to our knowledge. Explore Charleston along with the Sweetgrass Inn have agreed to help support this event once again, recognizing this is a unique opportunity to bring a diverse clientele to the island and expand heads in beds during the slowest time of the year.
6. Set forth fully the successes and failures you have experienced for your proposed project for which you seek City of Isle of Palms ATAX funding for each of the past three years. Set forth the metrics by which you have

measured success for the past three years, as well as the metrics by which you will measure success for the current year's project/event on the City of Isle of Palms. _____

Feedback indicates that the event is a welcomed and anticipated component of the MLK tribute. The partnership with Loews, Wild Dunes, and Explore Charleston has been a pleasure to coordinate and continue to learn. Marketing continues to be an area where we learn the most and make the most significant changes.

7. Describe fully how and why your proposed project/event qualifies for City of Isle of Palms ATAX funding. YWCAGC's MLK multi day events is now in its 54th. year of paying tribute to Dr. King, making it one of the longest running tributes in the country and it is the largest in the state. The tribute brings diverse individuals from across the state and country. The reception is a unique opportunity to bring a diverse clientele to the island and expand heads in beds during the slowest time of the year. As the initial sponsor of the VIP event, the island is positioned to become a destination for future MLK week visitors, introducing a new demographic to the island and to other island vacation offerings. There is no better way to spend ATAX dollars than to support an event during the slowest time of the year and to a new demographic. _____
8. If your project is granted City of Isle of Palms ATAX funding and realizes a profit, do you commit to returning the profit to the City of Isle of Palms? ___ If not, please explain fully, to include what you will do with the money. **Note**: It is impermissible to donate or "pass through" City of Isle of Palms ATAX grants to any other organization, except as authorized by City of Isle of Palms. Further, the City of Isle of Palms does not approve of "carry forwards" of ATAX grants for use in ensuing years, absent extraordinary and compelling reasons in the sole discretion of the City of Isle of Palms. Excess funds must be returned to the City of Isle of Palms.
   YWCAGC does not profit from their events. All fundraisers help YWCAGC offer programming and services at no or low cost to participants (men, women, and youth). If anticipated costs are lower than expected and there are unused funds, with the permission of the ATAX committee, we request that they be used for either a) other MLK event expenses; or b) other YWCAGC program expenses. If this is not permitted, we will return unused funds to IOP.
9. Please attach your budget reflecting the amounts and sources of all related income and donations from others for the project/event, as well as expenditures for each of the last three years. In addition, set forth projected income and expenses for this year's project/event, as well as all expenses, both incurred and paid, as well as projected.

D. **Financial Justification** ("heads on beds" and ancillary benefits)

1. Describe fully and provide relevant documentation for each of the past three years reflecting:
   - Where, as a specific result of your project/event, have tourists spent the night on Isle of Palms, ie. those incurring accommodations taxes for lodging. Include the lodging providers addresses phone numbers, rooms utilized, costs and nights stayed.
   -Where do you project tourists for this year's project to spend the night (ie. lodging for those expected to pay accommodations taxes, to include hotels,

condos, house rentals, etc.)? What is the basis for your projection? As an illustration, you may set forth blocks of rooms in hotels that have been reserved, private lodging that has been booked or are expected to be booked, etc. In year two, 2025, we had our first experience with securing lodging on the Island at The Sweet Grass Inn. That year we secured 2 rooms, 4 guests. In 2026, our second year arranging for a room block for lodging, we secured 3 rooms, 6 guests. We continue to revamp our marketing plan, initiate our plan much earlier, and invite more speakers and program participants from out of the tricounty strategically to encourage overnight stays for 2026. We have not developed a plan for gathering data for lodging at other IOP establishments but will work with our partner at Explore Charleston for advice on collecting that data if possible.

2. Provide all additional economic and other relevant information justifying the grant of ATAX funding by City of Isle of Palms for your project/event, as well as your means of calculation. Our history with events has shown that it takes 3-5 years to actualize goals while taking advantage of momentum and learning opportunities. We anticipate an increase in attendees and stays in 2027 from 2026.
3. Set forth the number of tourists attending your project/event on the Isle of Palms for each of the past three years. Include where applicable all relevant documentation along with the methodology by which you have done your calculations. The MLK tribute is the longest running and has grown into the largest tribute of its kind in South Carolina. It draws participants from across the state and beyond. In 2024 the VIP reception was the first event of its kind for the MLK tribute, but it has evolved into a much-anticipated event during the week-long tribute. We believe that this event could be the catalyst for IOP becoming a winter destination with the support of the CVB and the IAAM museum. IOP will be well positioned to capitalize on this event as a showpiece for the island.
4. Set forth the number of attendees projected for this year's project/event, and well as the means of calculation. Based on history we expect 100 attendees. Approximately 30% will be public attendees, the other 70% will come from YWCA top sponsors, donors, supporters and special guests.

5. Is the project/event for which you seek City of Isle of Palms ATAX funding during the "off season" or "shoulder season"? If not, please explain the justification. Are proposed dates flexible so as to be amenable to off-season and/or shoulder season scheduling? The event will always occur in January, during the slowest time of the year when there is excess capacity of rooms, restaurants, and beach space. The majority of attendees come from 15+ miles away. Some may be visiting the Island for the first time. The charm and beauty of the island will encourage even those who are just across the bridge but rarely visit to make a quick day or overnight trip to IOP for all it has to offer.
6. Describe fully all potentially negative aspects of your project/event, if any. This would include, by way of illustration, the potential for overcrowding particularly during warm weather months, parking challenges, health and safety issues, added responsibilities and difficulties imposed on first responders, impact on peace and tranquility- especially in residential neighborhoods and for tourists and factors potentially impacting adversely on the character of the City of Isle of Palms.
Because the reception is during January there will be no negative impacts, only positive economic impacts during a slow time.

E. **Marketing Plan**

Describe fully your past three years marketing for your project/event, as well as your current year's advertising and marketing plan, to include all means of broadcast. Please include and attach all applicable documentation and the projected costs involved.
YWCAGC utilizes its network of hundreds of members and volunteers along with nearly 4,000 social media followers and e-blast registrants, to promote new initiatives and funding partners. In the last 3 years the MLK tribute's media exposure has grown from an average of 5-7 media appearances to an average of 8-10 including local networks, print, and radio. In the last year our engagement through Facebook increased by 66%, Instagram by 45%, and our website traffic increased by 35%. We have recently hired a full-time director of communications to assist with marketing outside of the tricounty and plan to work with Explore Charleston and The Post and Courier for targeted advertising to their constituents.

F. **Funding**: Sources of Income for This Project/Event (Please attach all supporting documents)

1. Sponsorships or Fundraising: Amount $43,000 From Wild Dunes Resort
2. Entry Fees : Amount $ _____ From _____
3. Donations: Amount $ _____ From _____
4. Accommodations Tax Funds Request: Amount $10,000

   Date(s) Required: 11/1/2026 Lump Sum Installments_____

YES

5. Other:

6. Total Funding: $43,000 Total Budget: $53,500

G. **Financial Analysis**

Please Provide a Line Item Budget for your project/event

Room rental/Food and Bev $43,500
Marketing/Communications - $3,000
Photography/AV - $2,500
Administrative oversight (logistics, reminders, event coordination) - $2,000
Branded collateral - $1,500
Invitations/mailing - $1,000

If awarded, Isle of Palms ATAX funds are requested as follows:
Marketing/Communications - $3,000
Photography/AV - $2,500
Administrative oversight (logistics, reminders, event coordination) - $2,000
Branded collateral - $1,500
Invitations/mailing - $1,000

Revised February 8, 2021

Respectfully submitted by

Lavanda Brown

(1) Lump Sum(s): $_____ on _____(date),
$_____ on _____(date),
$_____ on _____(date).

(2) Payment of Invoices as submitted to City Staff. Invoices should be submitted at least two weeks prior to due date.

H. **Miscellaneous**

1. In what category do you place your project/event and why?
   - Festival_____
   - Marketing_____
   - Other _(Please Explain):

   _____
2. Have you affirmatively reached out to the City of Isle of Palms staff for initial review for your project/event and if not, please explain. If you have reached out, what feedback did you receive, both positive and negative and specifically from whom?

   _____
3. If applicable, explain why you have not sought funding from sources other than the City of Isle of Palms for the funding of your project/event. If you have sought alternate or additional funding, explain fully the results to include the source(s) for funding, from whom received and set forth all amounts received or expected to be received from other sources.

   _____
4. Does your project/event have applicable liability insurance, to include the City of Isle of Palms, its employees and agents and if so, what are the liability limits? If not, please explain why not and explain who will agree to bear the costs, burdens, damages and legal fees for your project/event in case claims for damages are made against the City of Isle of Palms, its employees and agents as a result of your project/event. A minimum of $300,000 of liability insurance is typically required unless that requirement is specifically waived in writing by the City of Isle of Palms in its sole discretion. If there is applicable insurance, do you commit to making the City of Isle of Palms, its employees and agents additional insured(s)? If not, explain fully the basis. If applicable, you must include a copy of the relevant insurance policy reflecting the City of Isle of Palms, its employees and agents are additional insured(s) for your project/event. _____
5. Do you assert that the project/event for which you seek City of Isle of Palms ATAX funding is sustainable in the future? If so, please explain fully. If not, please explain fully. _____
6. In the event City of Isle of Palms grants your project/event ATAX grant funding, do you acknowledge that no such funds can be spent for the purchase of alcohol or tobacco products? _____If not, please explain your justification. _____
7. In the event your project/event is awarded City of Isle of Palms ATAX grant

funding, but is postponed for more than 180 days of receipt of funding, do you acknowledge that you must return to the City of Isle of Palms all ATAX grant money received from Isle of Palms absent extraordinary circumstances and within the sole discretion of the City of Isle of Palms? Do you agree?_____ If you do not agree, please set forth fully your reasons._____

8. In the event your project/event is granted City of Isle of Palms ATAX grant funding, you must and do hereby agree by the filing your application personally to hold harmless and indemnity the City of Isle of Palms, its employees and agents from and against any claims for damages to include, *inter alia*, legal fees relative to your project/event. Do you agree?_____If not, please explain. _____
   If not, please explain fully your basis._____
9. In the event the City of Isle of Palms provides ATAX grant funding for your event/project, set forth in detail how you will acknowledge the City of Isle of Palms as a grantor of funding.
   _____

BEACH PRESERVATION COMMITTEE
City of Isle of Palms

Recommendation 3: Healthy Beach Definition

Date: April 2, 2026

The Beach Preservation Committee of the city of Isle of Palms recommends today to the City Council the following definition of a Healthy Beach profile to guide beach monitoring and beach management plans.

Definitions:
SCDES: South Carolina Department of Environmental Services

2018 SCDES Baseline: The SCDES baseline is the seaward jurisdictional line of SCDES and the seaward boundary of a dune system. The 2018 baseline went into effect for IOP in 2018. No new construction is allowed seaward of the baseline without a special permit from SCDES. The baseline is not allowed to move seaward. The phrase "hold the line" (replacing "retreat") from South Carolina's Beachfront Management Reform Act of 173, enacted in 2018, refers to this 2018 baseline.

Structure Line: a line drawn for measurement where the line is seaward of all structures, including pools.

Beachline: An adopted line that will be the SCDES 2018 Baseline or Structure Line, whichever is most seaward

MHHW Line: Mean Highest High Water line. A long-term average of the higher of the two tides in a day, or the single daily peak tide

Healthy Beach:
Healthy beach goals: Minimize damage in a level 3 hurricane, ensure a recreational beach at all tides and seasons, and protect private property and structures.

Healthy Beach Definition: 200 feet from Beachline to MHHW Line

Renourishment:
Sand placement will be focused on areas of need, defined as those areas where:

- there is a sand volume deficit currently, using the Healthy Beach Definition, or
- where the protective healthy beach width is proposed to be less than 200 feet at the end of the project life
- and the MHHW line is experiencing erosion

Renourishment volumes:
Renourishment volumes will be calculated such that, at the end of a project life cycle, in a perfect world, we would have 200 feet between the Beachline and MHHW line.

Renourishment Volumes = [Current Deficit] + [Advanced Fill] - [Current Excess]

Current Deficit: Cubic yards of sand needed to establish 200 feet between Beachline and MHHW line.

Advanced Fill = forecast erosion rate (using last 5 years) * project life (currently using 8 years)

Current Excess: Excess sand between current MHHW line and MHHW line if only 200’ from Beachline

Beach Preservation Committee
City of Isle of Palms

Date: April 2, 2026

The Beach Preservation Committee of the city of Isle of Palms recommends today to the City Council to change definition of a Healthy Beach Profile. Below is some background information on the rationale for making this change.

Background

I. Current method: Structure Protection
Historically, IOP has focused on saving existing structures rather than the beach itself. Additionally, there has been slow reaction to addressing erosion with delays in permit applications for nourishment projects. This approach led to unintended consequences.

- **Priority**: Protection of specific structural foundations (e.g., houses).
- **Tactics**: Emergency sandbags, scraping to compensate for insufficient nourishment projects.
- **The Cost**:
    - **Loss of Secondary Assets:** While the house might stand, amenities like swimming pools and decks were sacrificed to the tide. Damage to homes has also occurred.
    - **Property Erosion**: Private land was lost as waves scoured sand.
    - **Debris & Aesthetics:** Beaches became littered with torn sandbags and debris, making them unsightly.





II. The Impact on Tourism & Recreation

The current method views the beach as a secondary concern, which can severely impact the local economy.

- **Shrinking Recreational Space**: In many areas the beach has eventually disappeared at high tide, leaving no room for towels or walking.
- **Economic Decline**: Lack of usable beach leads to fewer visitors. Studies show losing beach width can lead to **significant lost tourism revenue** and lost jobs, in addition to **property value decline** that affects all homes, not just the beachfront. (IOP's residential property is valued at **$6.5 billion**).
- **Visitor Experience**: Tourists are less likely to return to a beach surrounded by sandbags and limited recreational space.

  For example, the beach pictured below at 53rd Avenue is currently classified as 'Healthy' under existing criteria despite lacking usable recreational space at high tide and is not included in the 2026 replenishment plan.



III. Proposal: Proactive Beach Width Management Strategy

The Beach Preservation committee recommends redefining healthy beach objectives that shifts focus to maintaining the entire beach system as a natural buffer. Specifically, 200 feet of dry sand from the Beachline to the Mean Highest High Tide line. Hilton Head Island uses this target.

- **Integrated Management**: Aims to protect the beach, the dunes, and the homes behind them simultaneously.

- **Tactics**: **Beach nourishment** (adding sand) and **dune restoration** with native vegetation and evaluation of ways to keep the sand longer.

- **Key Benefits**:
    - **Recreational Preservation:** Restoration of wide beaches ensures ample space for tourism and public use.
    - **Property Security**: Wide beaches and high dunes act as a "reservoir of sand" that absorbs wave energy, preventing it from ever reaching private homes or pools.
    - **Easily understood monitoring reporting**: Monitoring reports would show overhead view of beaches with lines showing target dry sand line and actual dry sand line. Current reporting consists of confusing cy/ft volume and underwater beach profiles.

IV. Comparison Summary

Feature	Current Method	Proposed Method
Primary Goal	Protect the house foundation	Protect the entire beach and property line
Tourism Risk of Decline	High; leads to "beach-less" shores	Low; maintains wide, attractive beaches
Storm Buffer	Fails under extreme pressure	Minimize structural damage
Private Assets	Pools and yards often lost	Homes, pools, and land are shielded

Administration Committee Meeting
1:00pm, Tuesday, May 5, 2026
1207 Palm Boulevard, Isle of Palms, SC and
broadcasted live on YouTube: https://www.youtube.com/user/cityofisleofpalms

MINUTES

1. **Call to Order**

   Present: Council members Miller, Pierce, and Ward

   Staff Present: Administrator Kerr, Deputy Administrator Kuester, Chief Cornett, Chief Oliverius,

2. **Citizen's Comments – none**

3. **Approval of Previous meeting's minutes**

MOTION: Council Member Miller made a motion to approve the minutes of the April 6, 2026 meeting. Council Member Ward seconded the motion. The motion passed unanimously.

4. **Old Business**

A. **Discussion and consideration of Code of Ethics and Conduct proposed ordinance**

Council Member Miller reviewed some edits needed in the proposed Code of Ethics and Conduct. She said this ordinance is intended to apply to members of City Council as well as all City boards, commissions, and committees.

Council Member Ward would like the dollar amount related to gifts received to match that in State law.

Council Member Miller said this ordinance provides process and structure when dealing with an ethics complaint. She would like to increase the window for when a complainant cannot file a complaint against a political opponent from 50 days to 75 days prior to an election. She also intends to simplify the process of filing a complaint. Changes related to reporting to City Council, whether or not the accused can vote in the matter, and City Council's time frame in which to act on the hearing officer's recommendations will be offered for the City Attorney to include in the next draft of the ordinance.

Discussion ensued about rates paid to a hearing officer. Council Member Pierce suggested securing a list of potential hearing officers from the City Attorney for the City Clerk to maintain.

DRAFT

B. **Discussion on Procurement/purchasing procedures**

Administrator Kerr reviewed the exemptions to the procurement procedure and how frequently those exemptions are encountered. He noted that at any time City Council can instruct staff to go out for bid regardless of the listed exemptions. He said unused exemptions can be stricken from the ordinance.

Council Member Pierce said staff should approach Council to make the case for not going out to bid rather than come to Council with a bid in hand. He would like to see more purchases go out for bid and for staff to pursue more aggressive shopping on non-employee related expenses. Administrator Kerr noted that staff normally secures multiple bids before bringing an expense to Council for consideration.

Council Member Pierce asked the Committee to review the procedures and bring back suggestions to the June meeting.

C. **Discussion of recodification process for City Code**

Administrator Kerr said MuniCode can review and recodify City Code for approximately $15,000. He noted that such an expense is not in the current budget but can be done out of budget.

Council Member Pierce would like to review the scope of work at the June meeting.

5. **New Business**

A. **Discussion of Director of Building, Planning, and Zoning position**

Administrator Kerr reviewed the history of the Director of Building, Planning, and Zoning position. It is a position not currently on the City's organizational chart as Administrator Kerr hold both positions. The position is also not included as an FTE in the budget. He noted that the workflow related to that specific job ebbs and flows and that acting in the two positions is not "terribly problematic" when the Zoning Administrator and Building Official positions are filled. He said he did not believe that there is enough work for a full time Director of Building, Planning, and Zoning. There is also no physical space within City Hall for such a person to have an office.

Council Member Pierce would like the matter to be discussed at the May 12 Ways & Means Committee meeting for consideration to add in the budget.

B. **Discussion on remote attendance at meetings**

Council Member Miller would like to see the process for remote attendance notification to be clarified in this part of the City Code. Council Member Pierce does not want remote attendance looked upon unfavorably, nor does he want an onerous attendance policy to deter people from running for Council.

Council Member Pierce will review that portion of City Code and offer some changes to be discussed at the June meeting.

6. Miscellaneous Business

The next meeting of the Administration Committee will be held on Tuesday, June 2, 2026 at 1pm.

7. Adjournment

Council Member Ward made a motion to adjourn, and Council Member Miller seconded the motion. The meeting was adjourned at approximately 2:56pm.

Respectfully submitted,

Nicole DeNeane
City Clerk

Public Services & Facilities Committee Meeting
9:00am, Tuesday, May 5, 2026
1207 Palm Boulevard, Isle of Palms, SC and
broadcasted live on YouTube: https://www.youtube.com/user/cityofisleofpalms

MINUTES

1. **Call to Order**

Present: Council members Miars (via phone), Pierce, and Streetman

Staff Present: Administrator Kerr, Deputy Administrator Kuester, Director Asero, Director Ferrell

2. **Citizen's Comments – none**

3. **Approval of Previous Meeting's Minutes** – April 6, 2026

MOTION: Council Member Streetman made a motion to approve the minutes. Council Member Pierce seconded the motion. The motion passed unanimously.

4. **Marina Tenant's Comments** – none

5. **Presentations** – none

6. **Old Business**

A. **Update on Waterway Boulevard project**

Administrator Kerr advised the Committee the Bastian Group has sent a change order that will result in an approximately $32,000 credit to the City. The other part of the change order requests about 6 weeks more work time due to issues related to encroachment permits. While there were encroachment permits in place when the project went out to bid, SCDOT said the permitting was inadequate for some newly-revealed water and sewer conflicts. Those permits are now in hand, and the work is scheduled for completion in mid-August.

Administrator Kerr believes there could be other unidentified water lines further along in the project, but he does not believe it will cause any further delays.

B. **Update and discussion of beach projects**

Administrator Kerr said that the City has executed the escrow agreement with the WDCA. They are making arrangements to wire the money. Attorneys on both sides are reviewing the Marinex contract.

DRAFT

Deputy Administrator Kuester said the City has 135/140 easements in hand. Staff will continue reaching out to the remaining 5, all on the south end. A Friday deadline has been set.

Council Member Pierce asked about USACE cleaning up the south end prior to the renourishment project starting. Administrator Kerr said there has been no indication from the USACE returning to the island for cleanup.

Administrator Kerr reported that he, the Mayor, and Deputy Administrator Kuester will attend an after-action meeting with USACE on Thursday, May 7 at 10am. Council Member Pierce would like the City to have its own after-action meeting about this project. Director Asero stated that USACE did put the Breach Island parking lot "back to normal."

Administrator Kerr will send an email to Council requesting their feedback regarding the project to be shared with the USACE at the after-action meeting.

Council Member Streetman asked about the status of the Foth/Olsen report. Administrator Kerr said they will be discussing the report with the Beach Preservation Committee on Thursday morning. He said they have recently received a lot of information and data from CS&E.

C. **Update and discussion of marina parking lot lease amendments**

Administrator Kerr said the lease amendments have been provided to the restaurant tenants, and they are waiting to hear back from them. He clarified that the restaurant tenants will have ten days to react to the parking lot design when it is done.

Council Member Miars said the tenants will have feedback on the lease amendments this week.

D. **Update on Marina dredging project work schedule**

Administrator Kerr reported that the City has executed the change order from ATM approved by City Council last week. They will complete the bathometric survey and secure permission from the USACE to place dredged materials.

He also said that ATM will provide a proposal for the bulkhead recoating. ATM agrees that it should have lasted longer than it has. They will prepare an analysis of the manufacturer and the installer to determine why it failed so quickly.

E. **Discussion related to IT Costs**

Council Member Pierce said the schedule in the meeting packet needs updating before further discussion. It will appear on the June agenda.

7. **New Business -- none**

8. Miscellaneous Business

Council Member Streetman said he would be out of town on vacation for the June meeting. Administrator Kerr will send him a meeting link should he decide to attend remotely.

The next regular meeting of the Public Services & Facilities Committee will be Tuesday, June 2, 2026 at 9am.

9. Adjournment

Council Member Streetman made a motion to adjourn and Council Member Pierce seconded the motion. The meeting was adjourned at 9:38am.

Respectfully submitted,
Nicole DeNeane
City Clerk

Public Safety Committee Meeting
11:00am, Tuesday, May 5, 2026
1207 Palm Boulevard, Isle of Palms, SC and
broadcasted live on YouTube: https://www.youtube.com/user/cityofisleofpalms

MINUTES

1. **Call to Order**

Present: Council members Carroll, Bogosian, and Cohen

Staff Present: Administrator Kerr, Deputy Administrator Kuester, Chief Oliverius, Chief Cornett

Also present: Jennifer Bihl

2. **Citizen's Comments** -- none

3. **Approval of Previous Meeting Minutes – April 6, 2026**

MOTION: Council Member Cohen made a motion to approve the minutes of the April 6, 2026 meeting. Council Member Carroll seconded the motion. The motion passed unanimously.

4. **Old Business**

A. **Interviews for AI Signal Software Representatives**

Andy Gaskins and Jeromy Dickson from Cubic, Scott Perley, Mark Zelinski, Nader Ayoub, and Grace Scott from Iteris, and Reggie Chandra from Rhythm spoke about their respective companies and the capabilities of their hardware and software as it relates to traffic management. Committee members asked questions about the placement of the hardware, whether or not a SMA (signal management agreement) with SCDOT is needed to manage the software, and the fully-installed costs.

All three companies will provide details of the fully installed costs to the Committee.

B. **Discussion and consideration of AI Signal Software**

Administrator Kerr said Committee members could rank the RFP respondents, provide those scores to him, and they could discuss their decision at the June meeting. Installation would not be done until after the season, so there is no rush to get it done now.

Administrator Kerr reported that he spoke with the Town of Mt. Pleasant, who uses Rhythm, and who has two staff members on standby to provide as needed assistance and maintenance on the boxes used there.

DRAFT

Council Member Bogosian also asked to have Iteris and Cubic explain their algorithm optimizes traffic flow. Ms. Bihl will speak to the companies about this question and have them clarify their all-in pricing.

Ms. Bihl reported to the Committee that SCDOT started summer timings of the traffic light last month. An SCDOT consultant will conduct field observations and collect data on Memorial Day weekend. Following their data collection, they will provide recommendations regarding the timing at the light, and should changes need to be made, they will be in place prior to the July 4 weekend.

C. **Discussion and consideration of Incentive Program**

Chief Oliverius said he would note a maximum of 2 recipients for a Fire Investigation Technician certification and 1 person maximum for the Fire Safety Educator. These changes result in a $900 increase in the incentive amount previously approved by City Council.

MOTION: Council Member Bogosian made a motion to approve the changes to the Fire Department incentives as discussed and recommends them to City Council for approval. Council Member Carroll seconded the motion. The motion passed unanimously.

D. **Discussion of overtime policy**

Council Member Bogosian said this is for discussion only. He does not want the Committee or Council to be setting overtime policy, but he does want it to be fair.

Chief Oliverius described the overtime policy and how it is applied in the department. He said he and his officers reviewed the policy in March and believes no modifications are needed at this time. Council Member Bogosian requested quarterly reviews of overtime allocations to be sure they are fairly distributed.

Chief Cornett also explained how overtime is allocated in the Police Department, noting that he tires to reduce its use as much as possible.

Council Member Bogosian requested a review of the partnership with Charleston County EMS at the next meeting.

E. **Discussion of signage related to golf carts and LSVs on Waterway Boulevard**

Administrator Kerr said there is plenty of time to order the appropriate signage as the Waterway Boulevard project will not be completed until mid-August.

After some discussion about enforceable wording, the Committee decided the signs should read “No Motorized Vehicles,” knowing that E-bikes fall into a gray enforcement area. Administrator Kerr said encroachment permits for the signage will be needed.

F. **Discussion of Public Safety-related matrix recommendations**

This item will be discussed at the June meeting.

5. **New Business**

A. **Consideration of intergovernmental agreement with Charleston County Consolidated Dispatch**

Chief Cornett said that the City cannot house its own 911 and must be part of this agreement. He expressed displeasure that the agreement allows Charleston County to increase its fee to the City with very little notice or explanation.

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

B. **Consideration of Mutual Aid Agreement with Jamestown Police Department**

Chief Cornett said Jamestown reached out to the City offering help for Senior Skip Day. He does not see IOP Police responding to anything in Jamestown beyond what the State requires.

MOTION: Council Member Bogosian made a motion to approve, and Council Member Cohen seconded the motion. The motion passed unanimously.

C. **Consideration of purchase of new service for Records Management System**

Chief Cornett said the current RMS system used by the Police Department and the Court will no longer be acceptable for use by SLED and must be replaced. There is currently $70,000 in the budget for a new RMS, and the first year of a contract with CivicEye, the cloud-based software being recommended by the Police Department and the Clerk of Court, will be $55,548 in the first year.

In his memo to the City Administrator about the purchase, Chief Cornett explained, CivicEye is "offering a 'risk free' opportunity to start implementation before the budget is approved. In that agreement, they would begin implementation of the new cloud-based RMS, migration of data from our current RMS and training. They have stated that they understand that the budget has not been approved and that there is a chance that we would not move forward with their RMS."

Administrator Kerr said, "Because it is an IT purchase, it is technically exempt from the competitive bidding process. It also, I think, is a potentially sole source product because it has unique characteristics that interface with the court system and responds to FOIA requests differently, which would be a benefit. Generally, we try to put these through a competitive process, and the Chief has done that and is coming back with a recommendation as you have kind of talked through of not going with the least expensive."

MOTION: Council Member Bogosian made a motion to approve the purchase as discussed and recommend it to the Ways & Means Committee for consideration. Council Member Carroll seconded the motion. The motion passed unanimously.

6. Miscellaneous Business

The next meeting of the Public Safety Committee will be on Tuesday, June 2, 2026 at 11am.

7. Adjournment

Council Member Bogosian made a motion to adjourn, and Council Member Carroll seconded the motion. The meeting was adjourned at 12:58pm.

Respectfully submitted,

Nicole DeNeane
City Clerk

WAYS & MEANS COMMITTEE MEETING
5:00pm, Tuesday, May 12, 2026
City Hall Council Chambers
1207 Palm Boulevard, Isle of Palms, SC

MINUTES

1. **Call to Order**

Present: Council members Streetman, Miller, Bogosian, Ward, Carroll, Pierce, Miars, Cohen

Absent: Mayor Pounds

Staff Present: Administrator Kerr, Deputy Administrator Kuester, various department heads

2. **Citizens' Comments -- none**

3. **Special Presentations –none**

4. **Short-Term Rental Report**

Administrator Kerr said short-term rental licenses are tracking as expected. There are currently 1,733 short-term rental licenses with 5 pending. He noted corrections made to the 4%/6% numbers from last month's question from Council Member Carroll.

Council Member Pierce would like a report of total reported revenues for the short-term rental licenses. Council Member Ward noted that 75% of short-term rental licenses generate less than $100,000 in income.

5. **Financial Review**

A. **April Financial Statement**

Director Hamilton reported that the City has received $22.7 million in revenues, which is 70% of budget. Expenses are also tracking at 70% of budget at $21.2 million. The Beach Preservation Fund will be over budget due to emergency restoration work.

Overall, the General Fund continues to perform well. Revenues year to date total about $12.4M, which is ahead of where we expected to be at this point in the fiscal year. The City is seeing strong performance in business licenses, building permits, and rental licenses, and property taxes are tracking right on target.

Business licenses, permits, and short-term rentals are also performing "strong." The City is on target to meet and exceed property tax projections for the year.

On the expenditure side, about $13.7M has been spent year to date. That is within the expected range, and staff is still forecasting that total expenditures will come in slightly under the annual budget.

Personnel costs are within expected ranges. Although overtime expenditures are trending higher in the Fire Department and Public Works, the offsetting savings from vacant positions should be sufficient to keep total personnel costs aligned with the approved budget. Operating expenditures across departments are generally within budget, with a few exceptions in vehicle maintenance and temp labor.

The City's cash balance is $57.6 million. Cash balances are up 10% over prior year. The City has earned $1.8 million in interest year to date.

Director Hamilton said they are forecasting Fund Balances to end FY26 with $57.4 million.

She reported that the County has been slow to get any tourism funds to the City as only $38,000 has been reported for April compared to $56,000 last year. She believes the lag is due to collections from the larger companies like AirBNB and Homeaway. State ATAX received in May was 1% higher than last year. The County pass-through has not been received, but she is projecting that amount to be 11% higher than last year. Hospitality taxes are trending 1% higher than FY25 and Municipal ATAX at 3% higher.

B. **FY27 Budget Draft**

Director Hamilton stated that all revenues talked about in previous budget discussions have been added to this version of the budget. The budget also reflects the City carrying debt service in the out years to cover sand retention methods and new fire apparatus.

Total projected revenues for FY27 are $38.1 million, representing a 16.5% increase over the FY26 budget. She reviewed changes to the fund balance related as each revenue stream is removed from the budget. Expenses in FY27 are projected to be $44.8 million, which include higher personnel costs, funds for beach renourishment, and departmental capital expenses. She reviewed the capital expenditures by department.

C. **Discussion and consideration of cost reduction opportunities for FY27 / Discussion and consideration of revenue streams for FY27**

Council Member Bogosian recommended a split of the $2.1 million increase in expenditures and "target about $1 million of new revenue and have this group commit to about a million dollars of cost savings over the next year where we really look at ways to cut our service contracts, put them out to bid, mainly things like IT contracts, insurance, and look at all those and see if we can't trim a million dollars out of our budget."

He further recommended, "I suggest we get to it instead of going up 2.7 mils, we cut that by a mil, round it up to 1.8 mils, keep the debt service on the truck, not currently do anything with

business licenses, permits, or parking revenue other than maybe commit to an audit function over the next year to audit and maybe put $25,000 into the budget to hire an outside firm to audit those, see how close to compliance they are. And then the last one is I'd like to see us do the Local Option Sales tax of $333,000."

Council Member Miller said she agrees with his suggestion for the most part, adding that she would like to look at the "parking model."

A brief discussion ensued about the transfers to the Marina Enterprise Fund. Administrator Kerr will verify any requirements related to putting money in that fund.

Administrator Kerr will also reach out to Charleston County's auditor to ask about having County staff conduct a business license audit. He noted they are paid in fees they recoup on behalf of the City.

MOTION: Council Member Bogosian made a motion to increase the millage rate by 1.8 mils, set the debt service millage to 0.93, include the LOST credit factor adjustment in the budget, and remove all increases related to business permits, business licenses, short-term rental licenses, and parking from the FY27 budget. Council Member Miller seconded the motion. The motion passed unanimously.

Administrator Kerr said they will modify large purchases in the out years to cash purchases and also extend the LOST credit to the out years of the budget. The First Reading of the budget will be at the May 26th Council meeting.

At the end of the meeting, Council Member Ward requested an outline of agreed upon procedures for an audit of business licenses.

6. **Procurement**

A. **Report of purchases between $10,000 and $25,000 and emergencies**

Administrator Kerr said the USACE will credit back to the City the $10,595 spent by the City to clean up the beach.

B. **Consideration of purchase for new service for Records Management System – CivicEye, $55,548**

Chief Cornett spoke to the Committee about the need to secure a new records management system. He said there is $70,000 in the budget, but if the City adopts early implementation along with Sullivan's Island, the first-year cost of the software will be $55,548. He is seeking permission to go ahead with early implementation of the software, with no money being expended until July.

MOTION: Council Member Ward made a motion to approve, and Council Member Streetman seconded the motion. The motion passed unanimously.

7. **Old Business**

A. **Update on marina parking lot lease amendments and parking lot design**

Administrator Kerr reported that the restaurant tenant has proposed $3,000/day in liquidated damages beyond the January/February timeline proposed for the parking lot redesign. The City will counter with $1,000/day and include that cost in the contract so that the cost is paid by the contractor. He will have the contractor prioritize the restaurant space so as to limit any damages. He will also ask for flexibility in the placement of the dumpster.

Administrator Kerr would like to get this project out to bid as soon as possible so they can keep to the schedule of work for the first part of the new year. The Committee agreed he should move forward as discussed.

B. **Updated on escrow agreement with WDCA**

Administrator Kerr said the escrow agreement with WDCA has been executed, the money has been wired, and it has been shifted to a dedicated escrow fund.

C. **Discussion of marina dredging project**

Administrator Kerr said this project is tracking well. ATM is still working to secure permission from USCAE to use their spoil site for the dredged materials.

D. **Discussion and consideration of changes to the Fire Department incentive program**

Council Member Bogosian said some small changes made to the Fire Department incentive program caused a slight increase in cost.

MOTION: Council Member Bogosian made a motion to approve the changes to the Fire Department incentive program as noted in the meeting packet. Council Member Miars seconded the motion. The motion passed unanimously.

8. **New Business**

A. **Discussion of change order from the Bastion Group**

Administrator Kerr said the change order from the Bastion Group has resulted in a $49,000 credit to the City, but it also adds 56 days to the completion date of the project. Bastion will work to minimize traffic delays and keep the work to the shoulders of the road. He is expecting additional change orders due to conflicts with water lines, but he said it should not increase the cost of the project.

B. **Discussion of Director of Planning, Building, and Zoning**

Council Member Pierce said that Administrator Kerr has been doing both jobs and that this position no longer appears in the City's organizational chart. He believes the department needs oversight since it generates $6 million annually.

Administrator Kerr briefly described how he has come to hold both positions. He reminded the Committee that the City created the Zoning Administrator position to help lighten the workload. He noted that when the Zoning Administrator and Building Official positions are full, the work as the Director of Building is low.

Council Member Ward asked where this person would have an office, noting that the Administration Committee pulled the Resilience Officer position from the budget earlier in the budget discussions. The full cost of Director of Building would be $162,000. Administrator Kerr said the office space is a challenge since there is no room within the Building Department.

Council Member Miller said the Director of Planning is not a new position, only a re-alignment.

Administrator Kerr said that work within such a position would ebb and flow, and he does not believe that there is currently 40 hours' worth of work for someone to do. He did note a benefit for succession planning.

Administrator Kerr said the position is included in this budget. The next step would be to create a job description. Council Member Bogosian said to prepare the job description and move forward with the hiring process.

C. **Discussion and consideration of grant recommendations from the ATAX Committee**

i. **Lutheran Retreat Center, $12,000**

MOTION: Council Member Pierce made a motion to approve, and Council Member Streetman seconded the motion. The motion passed unanimously.

ii. **Island School Literacy Events, $40,000**

MOTION: Council Member Miller made a motion to approve, and Council Member Pierce seconded the motion. The motion passed unanimously.

iii. **YWCA Greater Charleston MLK Event, $10,000**

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

Council Member Miller said she believes the YWCA's request does not meet the requirements for ATAX sponsorship. She noted that their budget indicates a projected $3000 spend for marketing and communications and suggested that they award them that amount instead of the requested $10,000.

MOTION: Council Member Miller made a motion to amend the award amount to $3,000. Council Member Pierce seconded the motion. A vote was taken as follows:

Ayes: Miller, Cohen, Pierce, Bogosian, Streetman, Miars
Nays: Carroll, Ward

The motion passed 6-2.

VOTE: A vote was taken on the amended motion as follows:

Ayes: Miller, Cohen, Pierce, Bogosian, Streetman, Miars
Nays: Carroll, Ward

The motion passed 6-2.

13. **Adjournment**

Council Member Ward made a motion to adjourn the meeting, and Council Member Carroll seconded the motion. The meeting was adjourned at 7:54pm.

Respectfully submitted,

Nicole DeNeane
City Clerk

BOARD OF ZONING APPEALS
4:00pm, Tuesday, February 3, 2026
1207 Palm Boulevard, Isle of Palms, SC

MINUTES

1. **Call to order**

Present: Glenn Thornburg, Susie Wheeler, Bob Miller, Zoning Administrator Hart

Absent: Ellen Gower

2. **Approval of Previous Meeting's Minutes**

MOTION: Ms. Wheeler made a motion to approve the minutes of the February 3, 2026 meeting as amended, and Mr. Miller seconded the motion. The minutes passed unanimously.

4. **Swearing in of applicants**

Mr. Thornburg swore in the applicants.

5. **Special Exceptions**

A. **2911 Waterway Boulevard**

Zoning Administrator Hart said, "The applicant is requesting a special exception to allow the establishment of a remote consulting, advisory and investment management business in the home. The applicant has indicated that there will be no business-related traffic coming to the house and no work at the home other than office work. He has indicated that there will be no exterior evidence of a business and no employees working at the house."

The applicant, Adam Foulke, confirmed this statement to be accurate.

MOTION: Ms. Wheeler made a motion to approve, and Mr. Miller seconded the motion. The motion passed unanimously.

B. **916 Palm Blvd., #201**

Zoning Administrator Hart said, "The applicant is requesting a special exception to allow the establishment of a cottage-law home-based micro-bakery in the home. The applicant has indicated that there will be no business-related traffic coming to the house and no work at the home other than baking in the kitchen. She has indicated that there will be no exterior evidence of a business and no employees working at the house. She will be baking and packaging items."

The applicant, Tara Josberger, said she bakes low moisture items allowed within SC Cottage Laws. She delivers her products to her customers. She said there will be no outward signage related to her business.

MOTION: Ms. Wheeler made a motion to approve, and Mr. Miller seconded the motion. The motion passed unanimously.

C. **27 31st Avenue**

Zoning Administrator Hart said, "The applicant is requesting a special exception to allow the establishment of a coastal concierge and assistant service serving residents and property owners on Isle of Palms and surrounding Barrier Island Communities in the home. The name is the business is Isle Do it. The applicant has indicated that there will be no business-related traffic coming to the house and no work at the home other than office work. She has indicated that there will be no exterior evidence of a business and no employees working at the house."

The applicant, Jacqulyn Giordano Slocum, said she completes small tasks for people at their homes. She will have no outward signage related to her business.

MOTION: Ms. Wheeler made a motion to approve, and Mr. Miller seconded the motion. The motion passed unanimously.

6. **Miscellaneous**

Ms. Hart said a variance request will likely come before the Board next month.

7. **Adjournment**

Ms. Wheeler made a motion to adjourn, and Mr. Miller seconded the motion. The meeting was adjourned at approximately 4:18pm.

Respectfully submitted,

Nicole DeNeane
City Clerk

ACCOMMODATIONS TAX ADVISORY COMMITTEE
10:00am, Wednesday, May 13 2026
1207 Palm Boulevard, Isle of Palms, SC

MINUTES

1. **Call to order**

Present: Rebecca Kovalich, Park Williams, Barb Bergwerf, Margaret Miller, Mike Boykin (via Zoom), Rod Turnage, Chrissy Lorenz

Staff Present: Administrator Kerr, Deputy Administrator Kuester, Director Hamilton, Council Member Cohen

2. **Approval of previous meeting's minutes** – April 15, 2026

Ms. Bergwerf made a motion to approve the minutes of the April 15, 2026 meeting, and Ms. Lorenz seconded the motion. The motion passed unanimously.

3. **Presentation – FY27 Budget for CVB**

Laurie Smith, Chris Campbell, Cat Dority, and other CVB staff attended the meeting to present the FY27 CVB budget related to the Isle of Palms 30% tourism and promotion funds. The budget will be on the CVB's board for consideration later this month.

The budget anticipates revenues of $1,134,000 in ATAX funds from the Isle of Palms. Ms. Smith detailed the TERC-approved areas of the budget. Specific initiatives related to the Isle of Palms include the rebranding effort, the walkability study, IOPThrives, and the shared staff position with PIO Joshua Uys.

Ms. Dority reviewed the success of the VRBO campaign for FY26 which resulted in $7.7 million in revenues. That success led VRBO to create an IOP-specific landing page on their website. She reviewed the statistics for other marketing campaigns and spoke about a new IOP-specific ad placement on Expedia.

Staff shared statistics related to social media and Google campaigns, the importance and success of group sales as it related to IOP.

Chris Campbell shared earned media placements for the Isle of Palms and spoke about visitor services.

Mr. Williams asked about the difference between budgeted expenses and projected income. Mr. Campbell said those costs are associated with regional marketing efforts.

DRAFT

4. Financial Statements

Director Hamilton noted the fund balance has grown 5.87% over prior year. $2.2 million in revenues have been collected year to date, and interest is growing 13% higher than budgeted. Expenses are tracking according to the budget. She will share a forecast at next month's meeting.

She reviewed the changes made to the proposed FY27 ATAX Budget following input from City Council. The fund balance for State ATAX funds is anticipated to be $5.8 million at the end of FY27.

Administrator Kerr stated that the Ways & Means Committee reduced the amount of the ATAX grant to the Greater Charleston YWCA from $10,000 to $3,000 to cover their marketing and communications expenses outlined in their budget. The Ways & Means Committee approved the amounts for the Lutheran Retreat Center and the Island School Literacy Events as recommended by the ATAX Committee.

Ms. Kovalich asked about the requests of the Recreation Department as indicated in the budget. Director Hamilton said any request made by a department head in the budget is considered essential. While usage cannot be tracked, tourists do use the facilities at the Recreation Department including the playground equipment and tennis courts in the budget.

Mr. Williams said the ATAX Committee would like to be involved in the budgeting process earlier in the year so they can better understand the requests being made.

5. Old Business

Discussion and consideration of FY27 Budget for State Accommodations Tax Funds

Further discussion ensued about ways in which the Committee can be involved in the budgeting process. Ms. Bergwerf and Ms. Lorenz said the Committee's scope is the grant funds. Mr. Williams believes the Committee to have a broader sphere of input on the ATAX budget.

MOTION: Ms. Bergwerf made a motion to approve the FY27 Budget for State Accommodations Tax Funds. Ms. Lorenz seconded the motion. The motion passed unanimously.

6. New Business

Discussion and consideration of rebranding RFPs candidates

Administrator Kerr said the City received an overwhelming response to the rebranding RFP. To that end, staff created a grading sheet that scored the submittals. Staff proposes bringing the top 6 candidates to the June meeting to give a brief presentation to the Committee. From there, the Committee can make a recommendation to City Council.

Administrator Kerr asked the Committee to review all the RFPs and to contact him if there is another candidate they would like to present.

6. Miscellaneous Business

The next meeting of the ATAX Committee will be Wednesday, June 10, 2026 at 10am. The agenda will include a consideration for the CVB's proposed FY27 budget.

7. Adjournment

Ms. Bergwerf made a motion to adjourn, and Ms. Miller seconded the motion. The meeting was adjourned at 10:56am.

Respectfully submitted,

Nicole DeNeane
City Clerk

ENVIRONMENTAL ADVISORY COMMITTEE
4:00pm, Thursday, May 14, 2026
1207 Palm Boulevard, Isle of Palms, SC
and broadcasted live on YouTube: https://www.youtube.com/user/cityofisleofpalms

MINUTES

1. **Call to order**

Present: Laura Lovins, Sean Popson, Britton Foy, Susan Smith (via Zoom), Charlotte Webster

Staff Present: Administrator Kerr, Deputy Administrator Kuester, Council Member Miars

Absent: Todd Murphy, Eric Cicora, Cindy Marrs

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

MOTION: Ms. Popson made a motion to approve the minutes of the April 9, 2026 meeting, and Mr. Foy seconded the motion.

VOTE: The amended minutes passed unanimously.

3. **Citizen's Comments -- none**

4. **Presentation – none**

5. **Old Business**

A. **Discussion of Sea Rise sign project**

After a brief discussion, sea rise signs will be placed at 19th and Myrtle, 25th Avenue beach access path, Palm Blvd. & 38th Avenue, and someplace between 31st & 32nd avenues and 39th and 41st avenues.

B. **Update from Native Tree subcommittee**

Ms. Lovins asked if Public Information Officer Uys could take up the drone to gather pictures of the island's tree canopy. Administrator Kerr said there are up-to-date aerial pictures of the island on charlestoncounty.org. He will send the link to the members of the subcommittee. He said that some of the island's trees could be identified by zooming in on these pictures.

Ms. Lovins said the subcommittee will use these pictures to evaluate the canopy and identify places for improvement by the planting of native trees in safe places as well as make recommendations for changes to the current tree ordinance.

DRAFT

C. **Discussion of Palm Path brochure draft**

Discussion of the brochure will be on the June agenda when Ms. Marrs and Mr. Murphy are in attendance. Suggestions for changes should be emailed to them ahead of the meeting.

D. **Review and update of EAC-related matrix recommendations**

Ms. Lovins reported that she shared the EAC portion of the matrix recommendations with Catherine Minn of the SC Office of Resilience. Ms. Minn provided Ms. Lovins with contact information of people and organizations that could help with many of the recommendations.

Ms. Smith will share the link to the original environmentally-related recommendations from the Community Enrichment Task Force with the Committee to provide further clarity.

Discussion ensued as to how the posters created for the Hurricane Expo can be further used to educate the public. PIO Uys will post them on the EAC webpage on iop.net. The Farmer's Markets and the Recreation Department were discussed as other options for posting those materials.

6. **New Business**

A. **Discussion of Resilience 101 Training with SC Office of Resilience**

Ms. Lovins said that Ms. Minn offers a 90-minute Resilience 101 Training and recommends it for the Environmental Advisory Committee as well as City Council. Administrator Kerr said such training could be the sole focus of an upcoming meeting of the Committee, and City Council could be invited to attend.

B. **Discussion of EAC Recommendation for City Recognition of Mr. Thompson's private investment in the community – Fisher Glass contract renewal**

Administration Kerr stated that Mr. Thompson wished for his participation in the Fisher Glass contract renewal to remain anonymous.

7. **Miscellaneous**

The next meeting of the Environmental Advisory Committee will be Thursday, June 11, 2026 at 4pm.

8. **Adjournment**

Ms. Popson made a motion to adjourn, and Mr. Foy seconded the motion. The meeting was adjourned at 5:02pm.

Respectfully submitted,

Nicole DeNeane
City Clerk

Beach Preservation Committee
9:00am, Thursday, May 7, 2026
City Hall Council Chambers
1207 Palm Boulevard, Isle of Palms, SC

MINUTES

1. **Roll Call**

Present: Dietmar Ostermann (via Zoom), Wendi Pasterik, Dan Slotchiver, John Schilling, Council Member Cohen

Absent: Alice Bova

Staff Present: Administrator Kerr, Deputy Administrator Kuester

2. **Citizen's Comments** – none

3. **Approval of previous meeting's minutes – April 2 and April 21, 2026**

Council Member Cohen will send a spelling error needing correction to the City Clerk.

MOTION: Mr. Schilling made a motion to approve, and Ms. Pasterik seconded the motion. The minutes of the April 2 and April 21, 2026 meetings passed unanimously.

4. **Old Business**

A. **Alternative analysis progress update with Foth/Olsen**

Chris Creed, Evan Heeg, Zak Bedell, and Sydney Goodman of Foth/Olsen met with Committee members via Zoom to share the progress of the alternatives analysis. Mr. Bedell shared some insights they received from a meeting with the Charleston District who said there is a potential opportunity to secure permits for multiple "maintenance" events.

Mr. Creed explained the development of a beach management program: "The first step is deciding what are the minimum conditions that you want to maintain under all circumstances and where are those relative to what the conditions you have now, where do those exist, and how much material does it take to establish that baseline condition. So the Corps of Engineers in their civil works planning process use, beach shore protection projects, very similarly. They call it the design beach, and then beyond that they use what they call advanced nourishment, advanced spill to maintain those conditions. And in the simplest project, you have a pretty uniform erosion rate along the entire beach. You build a minimum beach condition over the desired beach and then

DRAFT

you place a given amount of advanced nourishment similar to that desired beach for the renourishment interval that they determine is most effective. What is the most cost effective way or frequency to come back and maintain those conditions simply by replacing sand that is lost, and ideally if it is for an 8-year renourishment, you have 100,000 cubic yards per year sand loss rate, you put 800,000 yards out there and 8 years later, you are back exactly to your minimum beach condition everywhere. That rarely, if ever, happens, but that is the goal and that's what we are talking about."

He would like to hear the Committee's thoughts their definition of a minimum healthy beach. Ms. Pasterik expressed the need to protect the recreational beach so there is not dune destruction at 8' tides.

Mr. Creed noted, "It is really hard to maintain at high tide, particularly when you have high, clean tides, expansive wide dry beach from the edge of the vegetated dune out to some point on the beach."

He added, "Ideally though, when we set a minimum beach condition, we are going to maintain conditions similar to that. So ideally conditions will always be wider than the minimum condition except right before the nourishment."

Mr. Slotchiver asked if it would be beneficial to "beef up" the more erosional areas of the beach or to have a uniform beach across the island. Mr. Creed said that it is better politically for the entire island to be treated the same. Hard structures should be considered for the "hot spots" to maintain those areas between renourishment projects.

Administrator Kerr pointed out to Mr. Creed that the Beach Preservation Ad Hoc Committee developed a definition for a minimum healthy beach recently. The Beach Preservation Committee would like the City to adopt a new definition that is "200' from either the structure or the baseline, whatever is farther seaward." He also noted that the Beach Preservation Committee is working with a different erosion rate than previously suggested. He will send the supporting information from the Committee to Mr. Creed.

Mr. Schilling would like to see studies related to the economic impact of beach renourishment. Ms. Pasterik requested an updated timeline for their analysis. Foth/Olson representatives will also attend the June 4 meeting of the Committee.

B. **Renourishment project discussion**

Administrator Kerr said City Council approved the project for the north end of the island because all of the easements had been received. They will meet again on May 12 to consider awarding the project for the south end. In the meantime, staff will continue to work on securing the final three easements on the south end. City Council needs to discuss how the project works around properties that don't sign the easements.

MOTION: Mr. Ostermann made a motion to recommend to City Council they move forward with the project on the south end, notwithstanding the cost of the need to work around any properties unwilling to sign an easement. Mr. Schilling seconded the motion. The motion passed unanimously.

5. **New Business**

Discussion of financing options for future beach projects

Administrator Kerr reviewed the financing options prepared by the Beach Preservation Ad Hoc Committee and the status of each one. Mr. Ostermann would like to speak with the City's lobbyists regarding their efforts to secure beach nourishment funds.

4. **Miscellaneous Business**

Mr. Schilling distributed copies of Hilton Head's 2022 beach monitoring report.

The next meeting will include another update from Foth/Olsen, a discussion with the City's State lobbyist, and a discussion with Dr. Nicole Elko.

The next meeting of the Beach Preservation Committee will be Thursday, June 4, 2026 at 8:30am.

5. **Adjournment**

Mr. Ostermann made a motion to adjourn the meeting, and Mr. Schilling seconded the motion. The meeting was adjourned at 10:30am.

Respectfully submitted,

Nicole DeNeane
City Clerk

ORDINANCE 2026-04

AN ORDINANCE TO RAISE REVENUE AND ADOPT A BUDGET FOR THE CITY OF ISLE OF PALMS, SOUTH CAROLINA, FOR THE FISCAL YEAR BEGINNING JULY 1, 2026, AND ENDING JUNE 30, 2027.

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

NOW, THEREFORE, BE IT ORDAINED by the Mayor and City Council of the City of Isle of Palms, South Carolina, in council duly assembled, that the following provisions are hereby adopted and enacted:

SECTION 1. The prepared budget and estimated revenue for the payment of the same is hereby adopted and made a part hereof as if fully incorporated herein and a copy thereof dated May 22, 2026, is attached hereto.

SECTION 2. The City Administrator shall administer the budget and may authorize the transfer of appropriated funds within departments as necessary to achieve the goals of the budget as established by City Council.

SECTION 3. If, for any reason, any sentence, clause or provision of this ordinance shall be declared invalid, such shall not affect the remaining portions thereof.

SECTION 4. This ordinance shall become effective immediately upon its ratification by City Council.

PASSED, APPROVED AND ADOPTED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF ISLE OF PALMS ON THIS _____ DAY OF _____, 2026.

_____

Phillip Pounds, Mayor

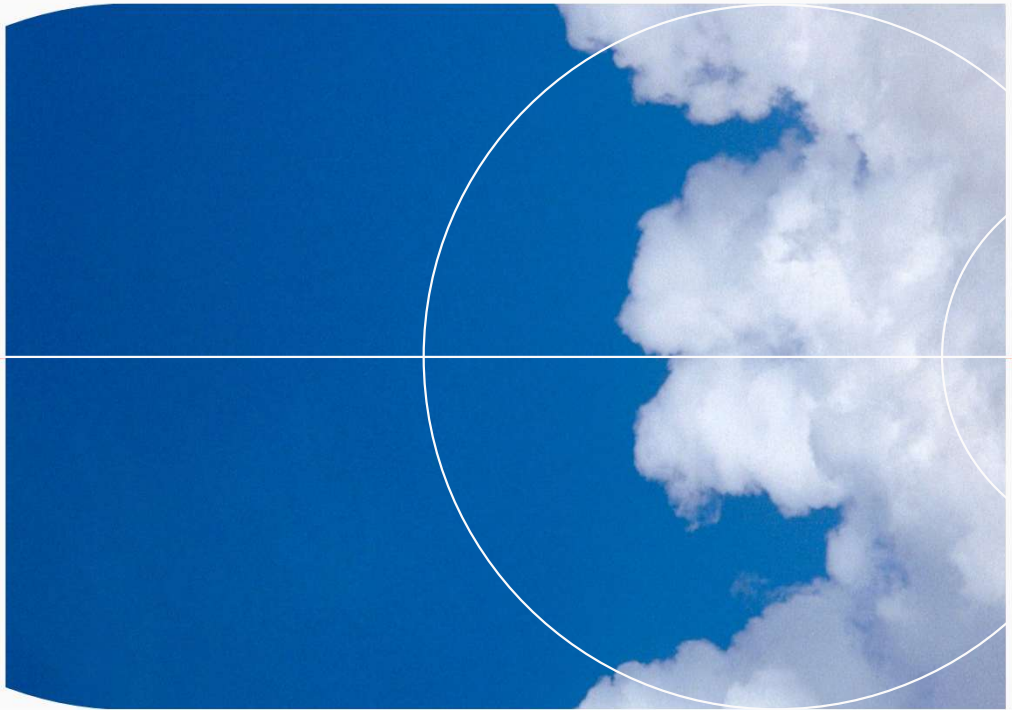
_____

Nicole DeNeane, City Clerk

First Reading: _____
Public Hearing: _____
Second Reading: _____
Ratification: _____

Fiscal Year 2027 Budget

City of Isle of Palms



New Budget Revenue Sources

HIGHLIGHTS

TOTAL
$1,147,000

01 *Operating Millage Increase - +1.80 mills. Increase to the General Fund operating millage.*
$514,000

02 *Debt Service Millage Increase - +.93 mills. Additional millage to General Fund for Fire Ladder Truck.*
$300,000

03 *Change Local Option Sales Tax credit factor from 100% to SC state minimum 71%. Increase to the General Fund.*
$333,000

Summary Highlights FY2027

The proposed FY2027 Budget advances the City's commitment to becoming South Carolina's safest, most sustainable, and most family-friendly healthy beach community.

Revenues

Total projected revenues for FY2027 are $37,497,000, representing a 14.6% increase over the FY2026 budget. Key drivers of this increase include:

- *$514,000 increase in property tax revenue resulting from a 1.80-mill adjustment.*
- *$300,000 increase in debt service revenue tied to a 0.0009-mill adjustment.*
- *$333,000 increase in discretionary revenue from the Local Option Sales Tax (LOST) credit factor change to 71%.*
- *$1,140,000 increase in tourism-related revenues, a 15% increase over the FY2026 budget.*
- *$1,980,000 increase in Beach Preservation Fee Fund revenues from fees and grant funding over FY2026 budget.*

Summary Highlights FY2027

Expenditures

Total proposed expenditures for FY2027 are $45,418,000, a 51% increase from the FY2026 budget. Major contributors to this increase include:

- *$1,469,000 in higher personnel costs.*
- *$12,320,000 for the large-scale beach renourishment project.*
- *Capital expenditures by department (see details below).*

Summary Highlights FY2027 – General

- *2.8% COLA and 3% merit pool adjustments recommended through the Evergreen Compensation Study.*
- *$40,000 allocated for metal doors.*
- *$70,000 allocated for elevator modernization.*
- *$60,000 allocated for AV upgrades to Council Chambers.*

Summary Highlights FY2027 – Police Department

- *$259,000 allocated for four new Police vehicles.*
- *$39,500 allocated for radios and AI reporting software.*
- *$73,500 allocated for drone and Cradle point software.*
- *$18,000 allocated for computer server replacement.*
- *$8,500 allocated for solar radar sign improvements.*
- *$70,000 allocated for Civic RMS software.*
- *$100,000 allocated for AI traffic signal implementation.*
- *$232,529 addition of two new Police Officers.*
- *$150,000 Public Safety Incentive Pay for Police and Fire personnel.*

Summary Highlights FY2027 – Fire

- *$2.5 million allocated for a new fire ladder.*
- *$30,000 allocated for high water equipment.*
- *$40,500 allocated for drone technology.*
- *$150,000 allocated for two replacement trucks.*
- *$7,000 allocated for a medical monitor.*
- *$27,000 allocated for a JD mule.*
- *$18,000 allocated for a rescue Sea-Doo.*
- *$27,500 allocated for radio upgrades.*
- *$25,000 allocated for a flat-bottom rescue boat.*

Summary Highlights FY2027 – Public Works Department

- *$4.075 million allocated for routine and major drainage projects on Waterway Blvd and 38th and Palm Blvd.*
- *$435,000 allocated for a new side loader.*
- *$20,000 allocated for replacement water pumps.*
- *$131,000 allocated for Dominion underground utility line projects.*
- *$100,000 allocated for carts supporting side loader operations.*

Summary Highlights FY2027 – Recreation Department

- *$60,000 allocated for IT upgrades.*
- *$25,000 allocated for exterior lighting improvements.*
- *$20,000 allocated for routine playground equipment.*
- *$22,000 allocated for basketball goals.*
- *$125,000 allocated to reconstruct two tennis courts.*

Summary Highlights FY2027 – Front Beach

- *$10,000 allocated for public artwork.*
- *$75,000 allocated for infrastructure improvements.*
- *$100,000 allocated for Ocean Boulevard resurfacing.*
- *$70,000 allocated for sidewalk improvements.*

Summary Highlights FY2027 – Beach Preservation

- *$12,320,330 continue Beach Renourishment project from FY2026.*
- *$265,000 dune walkover improvements.*

Summary Highlights FY2027 – Marina

- *$450,000 Bulkhead improvements.*
- *$700,000 Dredging projects.*
- *$500,000 Public green space and parking improvements.*

FY27 Budget Summary

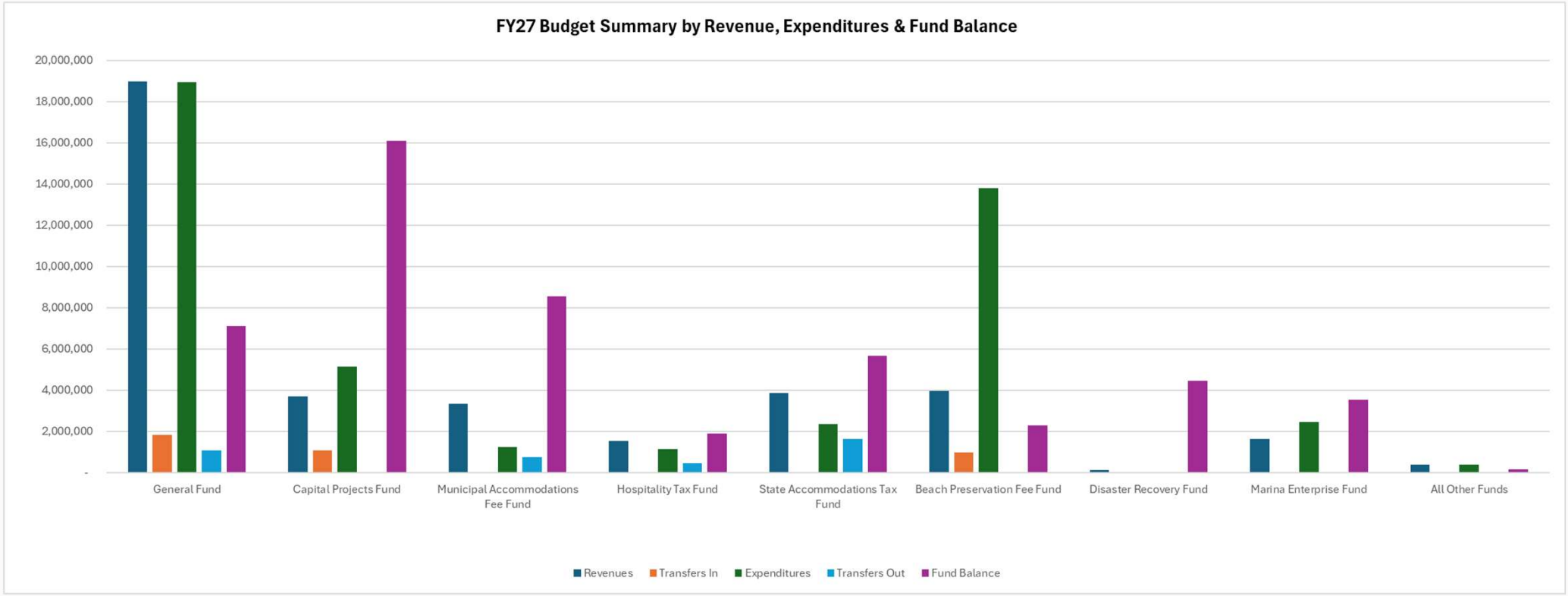
City of Isle of Palms, SC

FY27 Budget Summary by Revenue, Expenditures & Fund Balance

Fund	Revenues	Transfers In	Expenditures	Transfers Out	Fund Balance
General Fund	18,985,361	1,843,099	18,949,937	1,078,523	7,103,379
Capital Projects Fund	3,681,887	1,078,523	5,137,334	-	16,097,487
Municipal Accommodations Fee Func	3,348,982	-	1,242,374	745,744	8,534,132
Hospitality Tax Fund	1,528,768	-	1,137,657	434,844	1,880,367
State Accommodations Tax Fund	3,862,000	-	2,342,490	1,645,402	5,647,102
Beach Preservation Fee Fund	3,948,517	982,892	13,777,434	-	2,290,411
Disaster Recovery Fund	130,280	-	13,506	-	4,466,202
Marina Enterprise Fund	1,627,400	-	2,445,578	-	3,534,700
All Other Funds	383,792	3,000	371,476	3,000	146,903
Total	37,496,988	3,907,513	45,417,784	3,907,513	49,700,682

*The Marina Fund's net position represents the overall financial health of the City of Isle of Palms' marina operations. Unlike other governmental funds that report a fund balance, the Marina Fund is an enterprise fund, which follows accrual accounting and reports a net position instead.

FY27 Budget Summary Highlight 5



Budget timeline

At-a-glance

REVIEW & FINALIZE

Decision for include or exclude addition revenue sources.

2026
May

ORDINANCE

Prepare Ordinance for first reading and Publish millage rates in newspaper.

2026
May

PUBLIC HEARING/ SECOND READING

Public Hearing and Second Reading of Ordinance.

2026
June

POST RATIFIED BUDGET

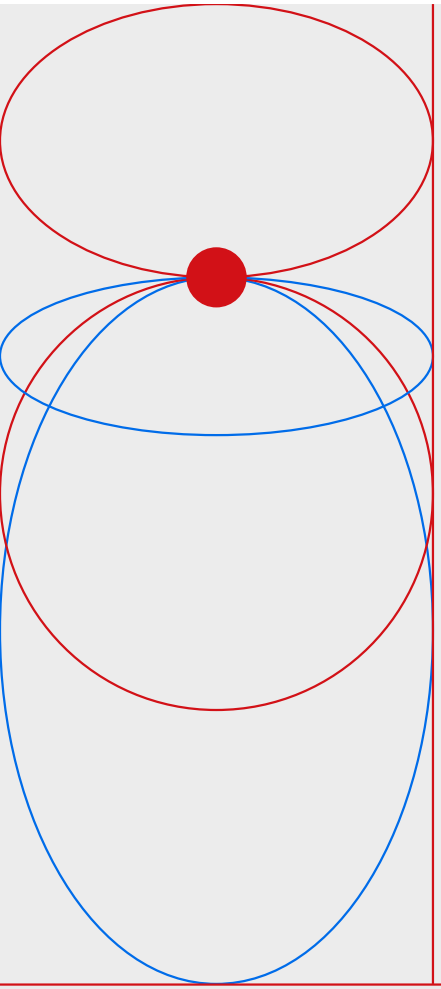
Post ratified budget to city's website and distribute copies.

2026
June

IMPLEMENTATION

New budget begins 7/1/2026.

2026
July



Thank you

City of Isle of Palms, SC
FY27 Budget with Forecasts for FY28 - FY36
5/22/2026

SUMMARY SCHEDULES	PAGE NUMBERS
Summary of Key Budget Initiatives	**1**
Summary of Financial Forecast - All funds	**2-5**
Summary of Financial Forecast - All funds/All Departments	**6**
Summary of Personnel Costs	**7**
Summary of Revenue & Expenditure	**8**
Summary of Revenue & Expenditure (Pie Chart)	**9**
Budget Summary - All Funds	**10-12**
Budget Summary - All Funds (Balance Before Transfers)	**13-15**
Historical & Forecasted Results Bar Chart and Other Reference Sheets	**16-17**

FUND	Number	
General Fund	10	**18-24**
Capital Projects Fund	20	**25-26**
Municipal Accommodations Tax Fund	30	**27-28**
Hospitality Tax Fund	35	**29-30**
State Accommodations Tax Fund	50	**31-32**
Beach Preservation Fee Fund	58	**33-34**
Disaster Recovery Reserve Fund	60	**35**
Fire Department 1% Fund	40	**36**
Victims Assistance Fund	64	**37**
Recreation Building Fund	68	**38**
Marina Enterprise Fund	90	**39-40**
Capital Improvement Plan (CIP)		**41-46**
Existing Debt Service		**47-49**
Proposed Debt Service		**50**

DEPARTMENT	
Mayor and Council	**51**
General Government	**52-55**
Judicial and Legal	**56**
Police	**57-59**
Fire	**60-61**
Public Works	**62-64**
Recreation	**65-66**
Building, Planning and Engineering	**67-68**
Millage Analysis	69

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

	Initiative Name	Department	FY27 Estimated Dollars ($)	Funding Source (Hospitality/Municipal/State/Other)	Council Notes
1	New revenue source -Implement a 1.80-mill increase in the operating millage	All	514,000	General	To partially fund wage-study adjustments
2	New revenue source -Raise the debt service millage by .93 mills	Fire	300,000	General	To support funding needs for fire ladder truck
3	New revenue source -Adjust the Local Option Sales Tax credit factor from 100% to the SC state-mandated minimum of 71%	General Government	333,000	General	To partially fund wage-study adjustments
4	Evergreen Compensation Study recommendations and Public Safely Incentives	All	925,000	General	(Fully loaded) Public Safety -Step to Step, General/Administrative - discounted range penetration
5	2 New Police Officers	Police	232,529	General	Fully loaded, overtime saving estimated between $20k to $22k.
6	Restate FT Director of Planning, Zoning and Licensing	Building and Planning	162,311	General	Fully loaded
7	Metal doors ($40k), elevator modernization ($70k) & AV upgrade Council Chambers ($60k)	General Government	170,000	Capital	
8	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	
9	Fire ladder ($2.5m), high water equipment ($30k), drone ($40.5k), 2 trucks ($150k), medical monitor ($7k), JD mule ($27k), Sea Doo ($18k), radios (27.50k), flat bottom boat ($25k)	Fire	2,825,000	Capital, Hospitality, Municipal, State, and Grants	Entered as Lease purchase debt service for fire ladder truck $2.5m. City has requested state and federal grants. Sales of current ladder truck estimated at $155k.
10	Routine & major drainage projects ($4.075m), Side loader ($435k), water pumps ($20k), Dominion underground lines ($131k)	Public Works	4,661,000	Capital, Hospitality, Municipal and Grants	Drainage Projects includes small drainage $100k, comprehensive drainage $250k, design & permit (Myrtle)$100k, 38th and 41st -phase 1 of 3 ($2m) and Waterway Blvd-phase 3 ($1.625m). $1M of Waterway Blvd will be funded from SC State grant and Charleston County's NPDES, state and federal grants requested for 38th and 41st.
11	Carts for side loader	Public Works	100,000	General	
12	Truck	Building and Planning	45,000	Capital	
13	Upgrade IT ($60k), exterior lights ($25k), routine playground equipment ($20k), basketball goals ($22k), & reconstruct 2 tennis courts ($125k)	Recreation	252,000	Capital Municipal, State	
14	Artwork ($10k), assigned for infrastructure ($75k), resurface Ocean Blvd ($100k), sidewalk ($70k)	Front Beach	255,000	Capital, Hospitality, Municipal, State	
15	Beach Renourishment -continued from FY26	Beach Preservation	12,320,330	Beach Preservation	Currently in as cash with transfers from tourism funds and $800k re-allocated SCPRT Marina dredging grant and $1.5M SCPRT grant
16	Dunes walkovers	Beach Preservation	265,000	Beach Preservation	City's requesting state and federal grants.
17	Bulkhead	Marina	450,000	Marina	
18	Dredging	Marina	700,000	Marina (grant)	Fully funded by SCPRT grant
19	Public green space & parking	Marina	500,000	Marina	
20	Transfers to General Fund	All	1,843,099	Hospitality, Municipal, State & Victims	Police ($626.1k), Fire ($705.4k), General ($37k), Public Works ($386k), Building ($88.4k)
21	Transfers to Capital Fund	All	1,078,523	General	For current and future capital projects

City of Isle of Palms, SC

FY27 Budget Planning Model

Fiscal Year Reference	2027

Council Summary

Fund	General Fund	Capital Projects Fund	Municipal Accommodations Fee Fund	State Accommodations Tax Fund	Hospitality Tax Fund	Beach Preservation Fee Fund	Marina Enterprise Fund	Victim Assistance Fund	Recreation Building Fund	Fire Department 1% Fund	Disaster Recovery Fund	Total
Revenues												
Property and Local Opt Taxes	8,152,713	-	-	-	-	-	-	-	-	-	-	8,152,713
Licenses & Permits	7,649,986	-	-	-	-	-	-	-	-	-	-	7,649,986
Tourism Revenues	209,461	-	3,116,853	3,689,230	1,472,545	2,170,665	-	-	-	-	-	10,658,754
All Other Revenues	2,973,201	3,681,887	232,129	172,771	56,224	1,777,852	1,627,400	15,160	18,713	349,920	130,280	11,035,536
Total Revenues	**18,985,361**	**3,681,887**	**3,348,982**	**3,862,000**	**1,528,768**	**3,948,517**	**1,627,400**	**15,160**	**18,713**	**349,920**	**130,280**	**37,496,988**
Expenses												
Personnel Expenses	13,602,396	-	-	-	-	-	-	-	-	-		13,602,396
Operating Expenses	4,231,201	575,834	405,782	1,590,575	483,732	1,077,104	1,162,236	12,140	15,170	344,166	13,506	9,911,445
Capital Expenses	-	4,561,500	473,500	660,000	581,500	12,700,330	950,000	-	-	-	-	19,926,830
Drainage Expenses	-	-	203,635		-	-	-	-	-	-	-	203,635
Debt Service Expenses	1,116,339	-	159,457	91,915	72,425	-	333,342	-	-	-	-	1,773,477
Total Expenses	**18,949,937**	**5,137,334**	**1,242,374**	**2,342,490**	**1,137,657**	**13,777,434**	**2,445,578**	**12,140**	**15,170**	**344,166**	**13,506**	**45,417,784**
Net Transfers	**764,576**	**1,078,523**	**(745,744)**	**(1,645,402)**	**(434,844)**	**982,892**	**-**	**(3,000)**	**3,000**	**-**	**-**	**-**
Change in Fund Balance	**800,000**	**(376,923)**	**1,360,864**	**(125,891)**	**(43,733)**	**(8,846,025)**	**(818,178)**	**20**	**6,543**	**5,754**	**116,774**	**(7,920,796)**
FY2027 Projected Beginning Fund Balance	**6,303,379**	**16,474,410**	**7,173,269**	**5,772,993**	**1,924,100**	**11,136,436**	**4,352,878**	**32,120**	**83,095**	**19,371**	**4,349,428**	**57,621,479**
FY2027 Projected Ending Fund Balance	**7,103,379**	**16,097,487**	**8,534,133**	**5,647,102**	**1,880,367**	**2,290,411**	**3,534,700**	**32,140**	**89,638**	**25,125**	**4,466,202**	**49,700,683**
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:

Fund	General Fund	Capital Projects Fund	Municipal Accommodations Fee Fund	State Accommodations Tax Fund	Hospitality Tax Fund	Beach Preservation Fee Fund	Marina Enterprise Fund	Victim Assistance Fund	Recreation Building Fund	Fire Department 1% Fund	Disaster Recovery Fund	Total
Remove 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
Reconciliation to Draft #2	6,696,567	15,499,639	5,063,677	3,915,322	1,196,616	2,597,814	5,020,702	32,089	90,893	23,072	4,451,781	44,588,173
Changes to Income:												
Change in FY26 forecast	93,815	94,000	143,960	(41,081)	3,538	7,960	(179,268)		(1,000)	(1,323)		120,601
Increased debt service millage by .93	299,791											299,791
Increased business license, permits, STR, parking revenue	712,771											712,771
Remove grant for fire ladder truck		(2,199,834)										(2,199,834)
SCOCRM Sand Bags						71,000						71,000
Increase revenue driven by FY26 forecast	582		19,766	14,134	46,975	26,151						107,608
Updated interest driven by fund balance	2,814	15,528	41,279	24,145	10,110	77,446	45		(30)	(13)		171,324
Total Changes to Revenue	**1,109,773**	**(2,090,306)**	**205,005**	**(2,802)**	**60,623**	**182,557**	**(179,223)**	**-**	**(1,030)**	**(1,336)**	**-**	**(716,739)**
Changes to Expenditures - (Increase)/Decrease:												
Personnel hourly wage correction	(2,029)											(2,029)
Accounts driven by percentage changes to FY26 forecast	19,122	1,420	1,814	(42,067)			2,957			439		(16,315)
SCOCRM Sand Bags						(71,000)						(71,000)
CARTA Beach Shuttle					(8,300)							(8,300)
Beach Preservation adjusted for bid						5,210,118						5,210,118
Change PW 11 YD loader to side loader					(215,000)							(215,000)
50% cost for Public Safety Drone to fire department		(40,500)										(40,500)
Add AV upgrade for council chambers		(60,000)										(60,000)
Changed fire ladder truck funding to debt service		2,500,000										2,500,000
Add debt service -Ladder Truck	(312,076)											(312,076)
Total Changes to Expenditures	**(294,983)**	**2,400,920**	**1,814**	**(42,067)**	**(223,300)**	**5,139,118**	**2,957**	**-**	**-**	**439**	**-**	**6,984,898**
Changes to Transfers:												
Net change in transfers- (Beach Preservation cost decreased)	(645,976)	645,976	2,442,463	1,722,548	839,901	(5,005,247)						(335)
												-
Total Changes to Expenditures and Transfers - (Increase)/Decrease:	***(940,959)***	***3,046,896***	***2,444,277***	***1,680,481***	***616,601***	***133,871***	***2,957***	***-***	***-***	***439***	***-***	***6,984,563***

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
Draft #3 Ending Fund Balance	6,865,381	16,456,229	7,712,959	5,593,001	1,873,840	2,914,242	4,844,436	32,089	89,863	22,175	4,451,781	50,855,996
Reconciliation to Draft #3	6,865,381	16,456,229	7,712,959	5,593,001	1,873,840	2,914,242	4,844,436	32,089	89,863	22,175	4,451,781	50,855,996
Changes to Income:												
Change in FY26 forecast												0
Accounts driven by percentage changes to future years forecast							7057	70				7,127
Updated interest driven by fund balance		2,050	4,810	3,736	10		(7,425)	1	3	1	2	3,188
Total Changes to Revenue	-	**2,050**	**4,810**	3,736	**10**	-	**(368)**	**71**	**3**	**1**	**2**	**10,315**
Changes to Expenditures - (Increase)/Decrease:												
Personnel- Updated with Wage Study	191,933											191,933
Accounts driven by percentage changes to future years forecast		(2,248)	(7,819)	(1,356)	(315)		(2,050)	(20)	(228)	(82)	(155)	(14,273)
Total Changes to Expenditures	**191,933**	**(2,248)**	**(7,819)**	**(1,356)**	**(315)**	-	**(2,050)**	**(20)**	**(228)**	**(82)**	**(155)**	**177,660**
Changes to Transfers:												
Net change in transfers-	(191,933)	147,172	284,508	223,112	27,351		(500,000)					(9,790)
Total Changes to Expenditures and Transfers - (Increase)/Decrease:	*-*	*144,924*	*276,689*	*221,756*	*27,036*	*-*	*(502,050)*	*(20)*	*(228)*	*(82)*	*(155)*	*167,870*
Draft #4 Ending Fund Balance	6,865,381	16,603,203	7,994,458	5,818,493	1,900,886	2,914,242	4,342,018	32,140	89,638	22,094	4,451,628	51,034,181
Reconciliation to Draft #4	6,865,381	16,603,203	7,994,458	5,818,493	1,900,886	2,914,242	4,342,018	32,140	89,638	22,094	4,451,628	51,034,181
Changes to Income:												
Change in FY26 forecast	62,183	20,000	(106,297)	(57,056)	(9,985)	2,891,330	14,500			(2,007)	14,500	2,827,168
Increase revenue driven by FY26 forecast	(1,718)									5,160		3,442
Add property tax revenue -adjusting LOST credit factor to 71%	333,000											333,000
Tourism revenue adjusted based on forecast			(110,142)	(75,163)	(10,083)	(110,142)						(305,530)
Updated beach renourishment grant from FY26 to FY27						724,000						724,000
Updated interest driven by fund balance		2,353	(2,262)	(70)	(450)	38,927	(1,785)				429	37,142
Total Changes to Revenue	**393,465**	**22,353**	**(218,701)**	**(132,289)**	**(20,518)**	**3,544,115**	**12,715**	-	-	**3,153**	**14,929**	**3,619,222**
Changes to Expenditures - (Increase)/Decrease:												
Personnel- Updated with Wage Study	17,634											17,634
Added new position - Director of Planning, Zoning and Licenses	(162,311)											(162,311)
Added funds for re-codifying city code ($20k), insurance & vehicle R&M based on forecast	(69,683)											(69,683)
Promotion expense change based on projected revenue				12,661								12,661
Updated beach renourishment spending from FY26 to FY27						(3,801,421)						(3,801,421)
Expense change based on forecast							5,075			(123)	(355)	4,597

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
Total Changes to Expenditures	**(214,360)**	**-**	**-**	**12,661**	**-**	**(3,801,421)**	**5,075**	**-**	**-**	**(123)**	**(355)**	**(3,998,523)**
Changes to Transfers:												
Net change in transfers-	(116,921)	116,922	183,433	183,433		(366,525)						342
												-
Total Changes to Expenditures and Transfers - (Increase)/Decrease:	***(331,281)***	***116,922***	***183,433***	***196,094***	***-***	***(4,167,946)***	***5,075***	***-***	***-***	***(123)***	***(355)***	***(3,998,181)***
Draft #5 Ending Fund Balance	6,927,565	16,742,478	7,959,190	5,882,298	1,880,368	2,290,411	4,359,808	32,140	89,638	25,124	4,466,202	50,655,222
Reconciliation to Draft #5	6,927,565	16,742,478	7,959,190	5,882,298	1,880,368	2,290,411	4,359,808	32,140	89,638	25,124	4,466,202	50,655,222
Changes to Income:												
Change in FY26 forecast	273,814			11,429								285,243
Changed millage from 2.77 to 1.80	(286,393)											(286,393)
Removed rate increase for licenses, permits, and parking	(713,000)											(713,000)
Updated revenue driven by fund balance	299,943			350								300,293
Updated interest driven by fund balance	5,215	(9,532)	8,497	(3,307)			(102)					771
												-
												-
Total Changes to Revenue	**(420,421)**	**(9,532)**	**8,497**	**8,472**	**-**	**-**	**(102)**	**-**	**-**	**-**	**-**	**(413,086)**
Changes to Expenditures - (Increase)/Decrease:												
Find Great People recruiter-HR Manager	(16,500)											(16,500)
Added new position - Director of Planning, Zoning and Licenses	(25,200)											(25,200)
Added funds for re-codifying city code ($20k), insurance & vehicle R&M based on forecast												-
Promotion expense change based on projected revenue												-
Updated beach renourishment spending from FY26 to FY27												-
Expense change based on forecast				(2,228)								(2,228)
Marina Greenspace & Parking correction							(500,000)					(500,000)
Total Changes to Expenditures	**(41,700)**	**-**	**-**	**(2,228)**	**-**	**-**	**(500,000)**	**-**	**-**	**-**	**-**	**(543,928)**
Changes to Transfers:												
Net change in transfers-	637,935	(635,459)	566,446	(241,440)			(325,006)					2,476
												-
Total Changes to Expenditures and Transfers - (Increase)/Decrease:	***596,235***	***(635,459)***	***566,446***	***(243,668)***	***-***	***-***	***(825,006)***	***-***	***-***	***-***	***-***	***(541,452)***
Final Draft Ending Fund Balance	7,103,379	16,097,487	8,534,133	5,647,102	1,880,368	2,290,411	3,534,700	32,140	89,638	25,124	4,466,202	49,700,684

City of Isle of Palms, SC

FY27 Budget Planning Model

Fiscal Year Reference	2027

Council Summary - Spend by Department

Fund	General Fund	Capital Projects Fund	Municipal Accommodations Fee Fund	State Accommodations Tax Fund	Hospitality Tax Fund	Beach Preservation Fee Fund	Marina Enterprise Fund	Victim Assistance Fund	Recreation Building Fund	Fire Department 1% Fund	Disaster Recovery Fund	Total
Revenues												
Property and Local Opt Taxes	8,152,713	-	-	-	-	-	-	-	-	-	-	8,152,713
Licences & Permits	7,649,986	-	-	-	-	-	-	-	-	-	-	7,649,986
Tourism Revenues	209,461	-	3,116,853	3,689,230	1,472,545	2,170,665	-	-	-	-	-	10,658,754
All Other Revenues	2,973,201	3,681,887	232,129	172,771	56,224	1,777,852	1,627,400	15,160	18,713	349,920	130,280	11,035,536
Total Revenues	**18,985,361**	**3,681,887**	**3,348,982**	**3,862,000**	**1,528,768**	**3,948,517**	**1,627,400**	**15,160**	**18,713**	**349,920**	**130,280**	**37,496,988**
Operating Expenses												
Mayor & Council	165,110	-	-	-	-	-	-	-	-	-	-	165,110
General Government	2,890,101	203,000	295,209	143,659	-	1,077,104	2,445,578	-	-	-	13,500	7,068,150
Charleston Visitor Bureau	-	-	-	1,143,047	-	-	-	-	-	-	-	1,143,047
Police	4,523,571	234,800	238,350	473,500	154,095	-	-	12,140	-	-	-	5,636,456
Front Beach Management & Facilities	92,414	-	142,493	261,681	-	-	-	-	-	-	-	496,587
Fire	6,466,337	268,200	72,500	191,915	144,721	-	-	-	-	344,165	-	7,487,839
Public Works	2,184,731	4,098,630	406,322	7,688	790,666	12,700,330	-	-	-	-	-	20,188,367
Building & Planning	790,089	75,000	-	-	-	-	-	-	-	-	-	865,089
Recreation	1,403,794	187,528	87,500	121,000	48,175	-	-	-	15,170	-	-	1,863,166
Judicial & Legal	433,790	-	-	-	-	-	-	-	-	-	-	433,790
Beach Restoration	-	-	-	-	-	-	-	-	-	-	-	-
Marina	-	70,176	-	-	-	-	-	-	-	-	-	70,176
Total Expenses	**18,949,937**	**5,137,334**	**1,242,374**	**2,342,490**	**1,137,657**	**13,777,434**	**2,445,578**	**12,140**	**15,170**	**344,165**	**13,500**	**45,417,777**
Net Transfers	**764,576**	**1,078,523**	**(745,744)**	**(1,645,402)**	**(434,844)**	**982,892**	**-**	**(3,000)**	**3,000**	**-**	**-**	**-**
Change in Fund Balance	**800,000**	**(376,923)**	**1,360,864**	**(125,891)**	**(43,733)**	**(8,846,025)**	**(818,178)**	**20**	**6,543**	**5,754**	**116,780**	**(7,920,790)**
FY2027 Projected Beginning Fund Balance	**6,303,379**	**16,474,410**	**7,173,269**	**5,772,993**	**1,924,100**	**11,136,436**	**4,352,878**	**32,120**	**83,095**	**19,371**	**4,349,428**	**57,621,479**
FY2027 Projected Ending Fund Balance	**7,103,379**	**16,097,487**	**8,534,133**	**5,647,102**	**1,880,367**	**2,290,411**	**3,534,700**	**32,140**	**89,638**	**25,125**	**4,466,202**	**49,700,688**
Check	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

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	17,343,824	18,985,361	19,219,570	19,183,743	19,590,305	19,974,788	20,372,935	20,782,136	21,210,914	21,655,338	22,083,978
Total City Wide Revenues	29,460,367	34,611,292	36,528,218	37,496,988	34,286,321	34,522,475	33,287,500	34,014,740	34,758,260	35,485,957	36,178,345	36,911,969	37,215,380
Total General Fund Expenditures	14,655,452	15,643,564	16,798,784	18,949,937	19,622,185	19,890,082	20,794,740	21,638,337	22,630,926	23,556,871	24,640,381	25,641,159	26,560,542
Total City Wide Expenditures	24,103,374	28,109,356	31,296,911	45,417,784	35,521,048	28,642,222	29,236,021	29,416,734	30,547,022	32,821,425	35,276,265	33,369,291	62,248,076

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	6,855,447	8,083,122	8,486,428	8,909,900	9,354,544	9,821,422	10,311,643	10,826,375	11,366,844	11,934,336	12,530,203
Overtime Wages	655,065	800,565	850,770	767,028	805,379	845,648	887,930	932,327	978,943	1,027,890	1,079,285	1,133,249	1,189,912
Part-Time Wages	365,431	370,046	381,033	440,143	462,150	485,258	509,521	534,997	561,746	589,834	619,325	650,292	682,806
Subtotal - Salaries and Wages	7,075,806	7,643,577	8,087,250	9,290,293	9,753,957	10,240,805	10,751,995	11,288,745	11,852,332	12,444,099	13,065,454	13,717,877	14,402,920
% INCREASE FROM PRIOR YEAR	**-**	**8%**	**6%**	**15%**	**5%**	**5%**	**5%**	**5%**	**5%**	**5%**	**5%**	**5%**	**5%**
% OF TOTAL GENERAL FUND REVENUES	**45%**	**46%**	**47%**	**49%**	**51%**	**53%**	**55%**	**57%**	**58%**	**60%**	**62%**	**63%**	**65%**
% OF CITY WIDE REVENUES	**24%**	**22%**	**22%**	**25%**	**28%**	**30%**	**32%**	**33%**	**34%**	**35%**	**36%**	**37%**	**39%**
% OF TOTAL GENERAL FUND EXPENDITURES	**48%**	**49%**	**48%**	**49%**	**50%**	**51%**	**52%**	**52%**	**52%**	**53%**	**53%**	**53%**	**54%**
% OF CITY WIDE EXPENDITURES	**29%**	**27%**	**26%**	**20%**	**27%**	**36%**	**37%**	**38%**	**39%**	**38%**	**37%**	**41%**	**23%**
Fringes													
Fica Expense	528,792	571,790	615,993	710,631	746,130	783,436	822,608	863,739	906,887	952,192	999,761	1,049,707	1,102,150
Retirement Expense	1,308,252	1,424,055	1,572,675	1,798,179	1,888,081	1,982,485	2,081,609	2,185,690	2,294,966	2,409,706	2,530,182	2,656,683	2,789,508
Group Health Insurance	1,034,187	1,130,658	1,205,580	1,390,722	1,457,849	1,530,742	1,607,279	1,687,643	1,769,167	1,854,696	1,944,428	2,038,572	2,137,346
Workers Compensation	318,002	361,053	398,762	412,572	433,188	454,847	477,590	501,469	526,527	552,838	580,464	609,471	639,928
Unemployment Compensation	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal - Fringes	3,189,233	3,487,556	3,793,011	4,312,104	4,525,248	4,751,511	4,989,086	5,238,541	5,497,548	5,769,432	6,054,836	6,354,433	6,668,932
% INCREASE FROM PRIOR YEAR	**-**	**9%**	**9%**	**14%**	**5%**	**5%**	**5%**	**5%**	**5%**	**5%**	**5%**	**5%**	**5%**
% OF SALARIES & WAGES	**45%**	**46%**	**47%**	**46%**	**46%**	**46%**	**46%**	**46%**	**46%**	**46%**	**46%**	**46%**	**46%**
% OF TOTAL GENERAL FUND REVENUES	**20%**	**21%**	**22%**	**23%**	**24%**	**25%**	**25%**	**26%**	**27%**	**28%**	**29%**	**29%**	**30%**
% OF CITY WIDE REVENUES	**11%**	**10%**	**10%**	**11%**	**13%**	**14%**	**15%**	**15%**	**16%**	**16%**	**17%**	**17%**	**18%**
% OF TOTAL GENERAL FUND EXPENDITURES	**22%**	**22%**	**23%**	**23%**	**23%**	**24%**	**24%**	**24%**	**24%**	**24%**	**25%**	**25%**	**25%**
% OF CITY WIDE EXPENDITURES	**13%**	**12%**	**12%**	**9%**	**13%**	**17%**	**17%**	**18%**	**18%**	**18%**	**17%**	**19%**	**11%**
Total Personnel Costs	**10,265,039**	**11,131,133**	**11,880,261**	**13,602,396**	**14,279,205**	**14,992,316**	**15,741,081**	**16,527,286**	**17,349,880**	**18,213,531**	**19,120,290**	**20,072,310**	**21,071,852**
% INCREASE FROM PRIOR YEAR	**-**	**8%**	**7%**	**14%**	**5%**	**5%**	**5%**	**5%**	**5%**	**5%**	**5%**	**5%**	**5%**
% OF TOTAL GENERAL FUND REVENUES	**65%**	**66%**	**68%**	**72%**	**74%**	**78%**	**80%**	**83%**	**85%**	**88%**	**90%**	**93%**	**95%**
% OF CITY WIDE REVENUES	**35%**	**32%**	**33%**	**36%**	**42%**	**43%**	**47%**	**49%**	**50%**	**51%**	**53%**	**54%**	**57%**
% OF TOTAL GENERAL FUND EXPENDITURES	**70%**	**71%**	**71%**	**72%**	**73%**	**75%**	**76%**	**76%**	**77%**	**77%**	**78%**	**78%**	**79%**
% OF CITY WIDE EXPENDITURES	**43%**	**40%**	**38%**	**30%**	**40%**	**52%**	**54%**	**56%**	**57%**	**55%**	**54%**	**60%**	**34%**
# OF FULL-TIME EMPLOYEES	98	99	102	105	105	105	105	105	105	105	105	105	105
SALARY & WAGES FTE	68,473	73,470	75,551	84,287	88,493	92,910	97,547	102,417	107,529	112,898	118,535	124,453	130,668
FRINGE FTE	31,516	34,118	36,124	39,822	41,813	43,903	46,098	48,403	50,823	53,364	56,032	58,833	61,774
TOTAL (FULLY LOADED) FTE	99,989	107,588	111,675	124,109	130,306	136,813	143,646	150,820	158,353	166,262	174,566	183,286	192,442

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	17,343,824	18,985,361	19,219,570	19,183,743	19,590,305	19,974,788	20,372,935	20,782,136	21,210,914	21,655,338	22,083,978
Capital Projects Fund	866,858	2,566,526	4,495,711	3,681,887	2,403,510	2,327,818	312,964	292,918	276,374	263,342	254,200	240,957	235,750
Municipal Accommodations Fee Fund	2,623,641	3,089,347	3,377,693	3,348,982	3,440,738	3,545,253	3,665,618	3,781,750	3,889,613	3,985,757	4,059,389	4,139,418	4,167,002
Hospitality Tax Fund	1,592,027	1,568,110	1,529,845	1,528,768	1,523,574	1,541,720	1,564,581	1,587,914	1,611,558	1,632,518	1,652,326	1,671,754	1,679,421
State Accommodations Tax Fund	3,610,788	3,896,560	3,837,389	3,862,000	3,941,176	4,047,800	4,159,902	4,267,195	4,375,493	4,467,372	4,516,840	4,581,873	4,568,728
Beach Preservation Fee Fund	3,010,612	5,208,800	4,393,649	3,948,517	2,276,139	2,355,346	2,432,517	2,506,044	2,583,869	2,660,290	2,742,099	2,830,027	2,635,808
Marina Enterprise Fund	1,447,703	1,034,832	1,046,153	1,627,400	954,645	980,608	1,007,876	1,036,504	1,066,551	1,098,079	1,131,152	1,165,839	1,202,210
Disaster Recovery Fund	167,266	154,562	128,307	130,280	133,779	137,372	141,062	144,852	148,745	152,743	156,850	161,068	165,401
Fire Department 1% Fund	228,635	284,203	341,647	349,920	358,748	367,798	377,077	386,589	396,342	406,340	416,590	427,099	437,873
Victim Assistance Fund	15,063	11,120	14,000	15,160	15,374	15,595	15,820	16,052	16,289	16,533	16,783	17,039	17,301
Building Recreation Fund	23,088	18,900	20,000	18,713	19,067	19,423	19,779	20,135	20,491	20,847	21,202	21,556	21,909
Total	**29,460,367**	**34,611,292**	**36,528,218**	**37,496,988**	**34,286,321**	**34,522,475**	**33,287,500**	**34,014,740**	**34,758,260**	**35,485,957**	**36,178,345**	**36,911,969**	**37,215,380**

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	16,798,784	18,949,937	19,622,185	19,890,082	20,794,740	21,638,337	22,630,926	23,556,871	24,640,381	25,641,159	26,560,542
Capital Projects Fund	2,288,256	3,783,157	5,034,238	5,137,334	9,028,408	3,504,828	1,497,602	1,464,739	1,133,462	2,786,351	4,701,630	1,345,308	867,397
Municipal Accommodations Fee Fund	1,017,141	867,086	1,031,738	1,242,374	1,766,877	905,425	1,549,289	1,216,112	1,822,368	904,452	908,578	925,230	878,562
Hospitality Tax Fund	966,619	1,069,529	1,021,615	1,137,657	1,139,250	717,146	785,355	630,802	753,298	761,981	701,005	785,380	736,115
State Accommodations Tax Fund	1,738,692	1,703,262	2,408,502	2,342,490	2,216,148	1,933,897	2,376,735	2,132,516	2,130,351	2,051,766	2,501,788	2,225,445	2,854,266
Beach Preservation Fee Fund	2,254,859	3,640,050	3,800,399	13,777,434	588,787	515,273	1,040,216	1,125,281	850,472	1,516,294	561,248	1,166,839	29,052,571
Marina Enterprise Fund	933,139	1,055,365	756,378	2,445,578	765,005	771,536	778,164	784,895	791,711	798,637	805,656	812,774	820,016
Disaster Recovery Fund	1,564	38,682	1,500	13,506	13,838	14,184	14,538	14,902	15,274	15,656	16,047	16,449	16,860
Fire Department 1% Fund	224,216	285,265	356,957	344,166	352,720	361,488	370,475	379,687	389,129	398,807	408,727	418,895	429,318
Victim Assistance Fund	10,886	9,612	12,000	12,140	12,282	12,425	12,571	12,718	12,868	13,019	13,172	13,327	13,484
Building Recreation Fund	12,551	13,784	74,800	15,170	15,549	15,938	16,336	16,745	17,163	17,593	18,032	18,483	18,945
Total	**24,103,374**	**28,109,356**	**31,296,911**	**45,417,784**	**35,521,048**	**28,642,222**	**29,236,021**	**29,416,734**	**30,547,022**	**32,821,425**	**35,276,265**	**33,369,291**	**62,248,076**

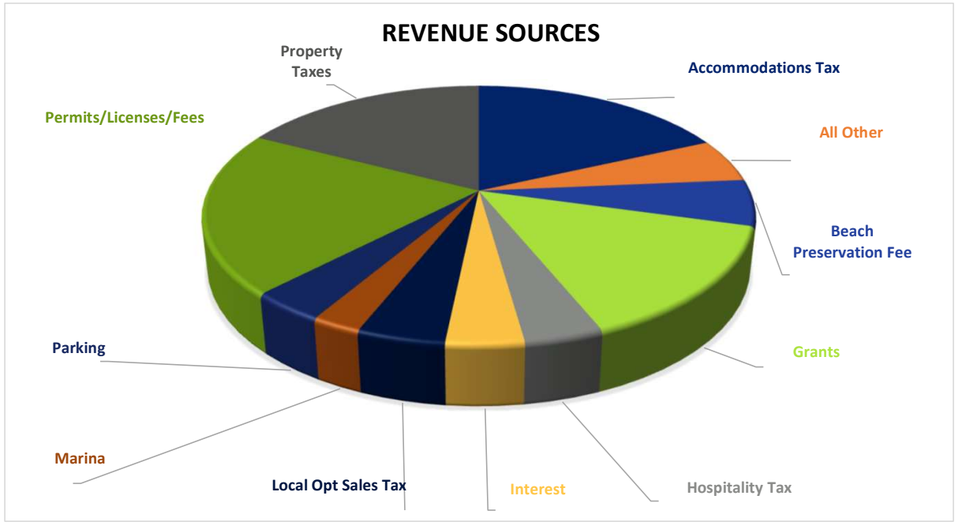
City of Isle of Palms, SC
FY27 Budget Planning Model

Fiscal Year Reference	2027

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

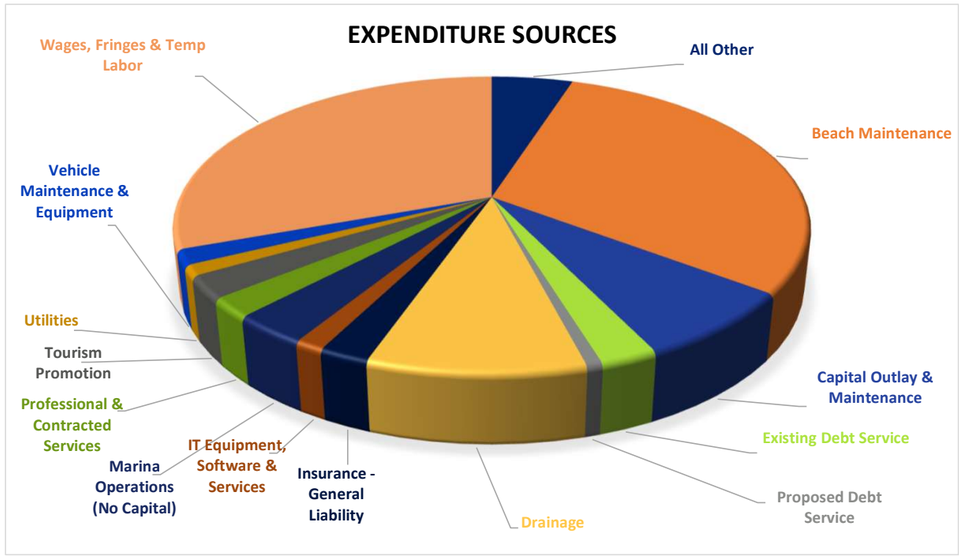
FY 2027 Revenue (Sources) Summary - All Funds

Revenues	($) Amount	%
Accommodations Tax	$ 6,806,083	18%
All Other	$ 2,036,627	5%
Beach Preservation Fee	$ 2,170,665	6%
Grants	$ 5,428,530	14%
Hospitality Tax	$ 1,472,545	4%
Interest	$ 1,444,589	4%
Local Opt Sales Tax	$ 1,648,670	4%
Marina	$ 927,400	2%
Parking	$ 1,407,851	4%
Permits/Licenses/Fees	$ 7,649,986	20%
Property Taxes	$ 6,504,043	17%
Total Revenues	**$ 37,496,988**	**100%**
check	-	



FY 2027 Expenditure (Sources) Summary - All Funds

Expenditures	($) Amount	%
All Other	$ 2,247,217	5%
Beach Maintenance	$ 13,777,434	30%
Capital Outlay & Maintenance	$ 3,409,117	8%
Existing Debt Service	$ 1,128,061	2%
Proposed Debt Service	$ 312,075	1%
Drainage	$ 4,273,668	9%
Insurance - General Liability	$ 994,399	2%
IT Equipment, Software & Services	$ 575,890	1%
Marina Operations (No Capital)	$ 1,495,578	3%
Professional & Contracted Services	$ 951,220	2%
Tourism Promotion	$ 1,114,081	2%
Utilities	$ 512,796	1%
Vehicle Maintenance & Equipment	$ 749,475	2%
Wages, Fringes & Temp Labor	$ 13,876,774	31%
Total Expenditures	**45,417,784**	**100%**
check	-	



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	17,343,824	854,013	18,985,361	19,219,570	19,183,743	19,590,305	19,974,788	20,372,935	20,782,136	21,210,914	21,655,338	22,083,978
Expenditures	14,655,452	15,643,564	17,085,984	16,798,784	(287,200)	18,949,937	19,622,185	19,890,082	20,794,740	21,638,337	22,630,926	23,556,871	24,640,381	25,641,159	26,560,542
Transfers In	1,488,628	2,440,354	2,666,058	2,666,058	-	1,843,099	2,486,010	1,653,000	1,665,000	2,503,000	2,828,000	5,603,000	8,503,000	4,468,000	5,378,000
Transfers Out	2,448,944	3,224,795	2,069,886	2,069,886	-	1,078,523	1,733,396	946,661	410,565	589,450	320,009	2,178,265	4,173,533	482,179	901,436
Additions to Reserved FB 30%	-	-	-	-	-	800,000	350,000	-	50,000	250,000	250,000	650,000	900,000	-	-
Net	**258,919**	**350,327**	**-**	**1,141,213**	**1,141,213**	**0**	**0**	**0**	**0**	**(0)**	**(0)**	**0**	**-**	**0**	**(0)**
Fund Balance	4,811,839	5,162,166	5,162,166	6,303,379	1,141,213	7,103,379	7,453,379	7,453,379	7,503,379	7,753,379	8,003,379	8,653,379	9,553,379	9,553,379	9,553,379

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	4,495,711	715,421	3,681,887	2,403,510	2,327,818	312,964	292,918	276,374	263,342	254,200	240,957	235,750
Expenditures	2,288,256	3,783,157	4,508,586	5,034,238	525,652	5,137,334	9,028,408	3,504,828	1,497,602	1,464,739	1,133,462	2,786,351	4,701,630	1,345,308	867,397
Transfers In	2,116,340	2,524,143	2,069,886	2,069,887	1	1,078,523	1,733,396	946,661	410,565	589,450	320,009	2,178,265	4,173,533	482,179	901,436
Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net	**694,941**	**1,307,512**	**1,341,591**	**1,531,360**	**189,770**	**(376,923)**	**(4,891,502)**	**(230,349)**	**(774,073)**	**(582,371)**	**(537,079)**	**(344,744)**	**(273,897)**	**(622,172)**	**269,789**
Fund Balance	13,635,538	14,943,050		16,474,410	16,474,410	16,097,487	11,205,985	10,975,636	10,201,563	9,619,192	9,082,114	8,737,370	8,463,473	7,841,301	8,111,089

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	3,377,693	814,137	3,348,982	3,440,738	3,545,253	3,665,618	3,781,750	3,889,613	3,985,757	4,059,389	4,139,418	4,167,002
Expenditures	1,017,141	867,086	1,203,938	1,031,738	(172,200)	1,242,374	1,766,877	905,425	1,549,289	1,216,112	1,822,368	904,452	908,578	925,230	878,562
Transfers In	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	829,433	877,265	1,104,821	979,821	(125,000)	745,744	1,044,042	500,000	500,000	800,000	1,100,000	2,200,000	3,800,000	1,995,000	7,583,353
Net	**777,066**	**1,344,995**	**254,797**	**1,366,134**	**1,111,337**	**1,360,864**	**629,819**	**2,139,827**	**1,616,328**	**1,765,638**	**967,245**	**881,305**	**(649,189)**	**1,219,188**	**(4,294,913)**
Fund Balance	4,462,139	5,807,135	-	7,173,269	7,173,269	8,534,132	9,163,951	11,303,778	12,920,107	14,685,744	15,652,990	16,534,295	15,885,106	17,104,294	12,809,381

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	3,837,389	266,615	3,862,000	3,941,176	4,047,800	4,159,902	4,267,195	4,375,493	4,467,372	4,516,840	4,581,873	4,568,728
Expenditures	1,738,692	1,703,262	2,516,833	2,408,502	(108,331)	2,342,490	2,216,148	1,933,897	2,376,735	2,132,516	2,130,351	2,051,766	2,501,788	2,225,445	2,854,266
Transfers In	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	1,133,147	1,331,421	1,460,781	1,410,781	(50,000)	1,645,402	963,640	753,000	753,000	1,203,000	1,253,000	2,703,000	4,003,000	1,703,000	9,107,191
Net	**738,949**	**861,877**	**(406,840)**	**18,106**	**424,946**	**(125,891)**	**761,388**	**1,360,903**	**1,030,167**	**931,680**	**992,142**	**(287,394)**	**(1,987,948)**	**653,428**	**(7,392,729)**
Fund Balance	4,893,010	5,754,887	-	5,772,993	5,772,993	5,647,102	6,408,491	7,769,394	8,799,561	9,731,240	10,723,382	10,435,989	8,448,040	9,101,468	1,708,739

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	1,529,845	64,222	1,528,768	1,523,574	1,541,720	1,564,581	1,587,914	1,611,558	1,632,518	1,652,326	1,671,754	1,679,421
Expenditures	966,619	1,069,529	1,166,415	1,021,615	(144,800)	1,137,657	1,139,250	717,146	785,355	630,802	753,298	761,981	701,005	785,380	736,115

Transfers In	258,921	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	277,728	528,642	600,321	600,321	-	434,844	478,328	400,000	412,000	500,000	475,000	700,000	700,000	770,000	1,895,838
Net	**606,601**	**(30,061)**	**(301,113)**	**(92,091)**	**209,022**	**(43,733)**	**(94,005)**	**424,574**	**367,226**	**457,112**	**383,260**	**170,537**	**251,321**	**116,374**	**(952,532)**
Fund Balance	2,046,253	2,016,191	-	1,924,100	1,924,100	1,880,367	1,786,363	2,210,937	2,578,163	3,035,275	3,418,535	3,589,072	3,840,393	3,956,767	3,004,235

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	4,393,649	2,425,417	3,948,517	2,276,139	2,355,346	2,432,517	2,506,044	2,583,869	2,660,290	2,742,099	2,830,027	2,635,808
Expenditures	2,254,859	3,640,050	930,000	3,800,399	2,870,399	13,777,434	588,787	515,273	1,040,216	1,125,281	850,472	1,516,294	561,248	1,166,839	29,052,571
Transfers In	-	-	-	-	-	982,892	-	-	-	-	-	-	-	-	13,208,381
Transfers Out	-	127,040	-	-	-	-	-	-	-	-	-	-	-	-	-
Net	**755,754**	**1,441,711**	**1,038,232**	**593,250**	**(444,982)**	**(8,846,025)**	**1,687,353**	**1,840,073**	**1,392,301**	**1,380,763**	**1,733,396**	**1,143,996**	**2,180,852**	**1,663,188**	**(13,208,381)**
Fund Balance	9,101,476	10,543,186	-	11,136,436	11,136,436	2,290,411	3,977,764	5,817,837	7,210,138	8,590,901	10,324,297	11,468,294	13,649,145	15,312,334	2,103,952

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	1,046,153	(1,388,571)	1,627,400	954,645	980,608	1,007,876	1,036,504	1,066,551	1,098,079	1,131,152	1,165,839	1,202,210
Expenditures	933,139	1,055,365	2,350,572	756,378	(1,594,194)	2,445,578	765,005	771,536	778,164	784,895	791,711	798,637	805,656	812,774	820,016
Transfers In	753,430	1,946,396	499,864	324,864	(175,000)	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	1,522,382	-	-	-	-	-	-	-	-	-	-	-	-	-
Net	**1,267,993**	**403,481**	**584,016**	**614,639**	**30,623**	**(818,178)**	**189,640**	**209,072**	**229,711**	**251,609**	**274,840**	**299,442**	**325,496**	**353,065**	**382,194**
Cash and Cash Equivalents	3,161,161	3,738,239	-	4,352,878	4,352,878	3,534,700	3,724,339	3,933,412	4,163,123	4,414,732	4,689,572	4,989,014	5,314,510	5,667,575	6,049,769

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	-	15,160	15,374	15,595	15,820	16,052	16,289	16,533	16,783	17,039	17,301
Expenditures	10,886	9,612	6,600	12,000	5,400	12,140	12,282	12,425	12,571	12,718	12,868	13,019	13,172	13,327	13,484
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)**	**20**	**93**	**169**	**250**	**334**	**422**	**514**	**611**	**712**	**817**
Fund Balance	34,612	33,120	-	32,120	32,120	32,140	32,233	32,402	32,651	32,985	33,407	33,921	34,532	35,243	36,060

Building Recreation Fund

Fiscal Year	2024	2025	Budget FY26	2026	Inc/(Dec) From FY26 Budget	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Revenues	23,088	18,900	20,499	20,000	(499)	18,713	19,067	19,423	19,779	20,135	20,491	20,847	21,202	21,556	21,909
Expenditures	12,551	13,784	76,600	74,800	(1,800)	15,170	15,549	15,938	16,336	16,745	17,163	17,593	18,032	18,483	18,945
Transfers In	3,000	3,000	-	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net	**13,537**	**8,116**	**(56,101)**	**(51,800)**	**4,301**	**6,543**	**6,518**	**6,485**	**6,442**	**6,390**	**6,327**	**6,254**	**6,169**	**6,073**	**5,964**
Fund Balance	126,779	134,895	-	83,095	83,095	89,638	96,156	102,641	109,083	115,473	121,800	128,054	134,224	140,296	146,260

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	349,920	358,748	367,798	377,077	386,589	396,342	406,340	416,590	427,099	437,873
Expenditures	224,216	285,265	283,193	356,957	73,764	344,166	352,720	361,488	370,475	379,687	389,129	398,807	408,727	418,895	429,318
Transfers In	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net	**4,418**	**(1,062)**	**878**	**(15,310)**	**(16,188)**	**5,754**	**6,028**	**6,310**	**6,602**	**6,902**	**7,213**	**7,533**	**7,863**	**8,204**	**8,555**

Fund Balance	35,743	34,679	-	19,371	19,371	25,125	31,153	37,463	44,065	50,967	58,180	65,713	73,576	81,780	90,335

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	128,307	23,254	130,280	133,779	137,372	141,062	144,852	148,745	152,743	156,850	161,068	165,401
Expenditures	1,564	38,682	13,000	1,500	(11,500)	13,506	13,838	14,184	14,538	14,902	15,274	15,656	16,047	16,449	16,860
Transfers In	73,683	700,652	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net	**239,385**	**816,532**	**92,053**	**126,807**	**34,754**	**116,774**	**119,941**	**123,188**	**126,524**	**129,951**	**133,471**	**137,087**	**140,803**	**144,620**	**148,541**
Fund Balance	3,406,089	4,222,621		4,349,428	4,349,428	4,466,202	4,586,143	4,709,331	4,835,855	4,965,805	5,099,276	5,236,364	5,377,167	5,521,786	5,670,327

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	36,528,218	3,831,585	37,496,988	34,286,321	34,522,475	33,287,500	34,014,740	34,758,260	35,485,957	36,178,345	36,911,969	37,215,380
Expenditures	24,103,374	28,109,356	30,141,721	31,296,911	1,155,190	45,417,784	35,521,048	28,642,222	29,236,021	29,416,734	30,547,022	32,821,425	35,276,265	33,369,291	62,248,076
Transfers In	4,694,002	7,614,545	5,235,808	5,063,808	(172,000)	3,907,513	4,222,407	2,602,661	2,078,565	3,095,450	3,151,009	7,784,265	12,679,533	4,953,179	19,490,817
Transfers Out	4,694,002	7,614,545	5,235,808	5,063,808	(172,000)	3,907,513	4,222,407	2,602,661	2,078,565	3,095,450	3,151,009	7,784,265	12,679,533	4,953,179	19,490,817
Fund Balance	45,714,639	52,390,170	5,162,166	57,621,479	52,459,313	49,700,682	48,465,956	54,346,209	58,397,687	62,995,693	67,206,932	69,871,464	70,773,544	74,316,222	49,283,526
Net	**5,356,993**	**6,501,936**	**2,554,911**	**5,231,307**	**2,676,393**	**(7,920,798)**	**(1,234,729)**	**5,880,253**	**4,051,478**	**4,598,007**	**4,211,239**	**2,664,532**	**902,080**	**3,542,678**	**(25,032,696)**
			OK												

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Fiscal Year	2024	2025	Budget FY26	2026	Inc/(Dec) From FY26 Budget	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Total Unrestricted Fund Balances	21,853,466	24,327,837	5,162,166	27,127,217	21,965,051	27,667,068	23,245,507	23,138,346	22,540,796	22,338,376	22,184,769	22,627,112	23,394,018	22,916,466	23,334,795
Total Tourism Fund Balances	11,401,402	13,578,213	-	14,870,362	14,870,362	16,061,601	17,358,805	21,284,109	24,297,830	27,452,259	29,794,907	30,559,356	28,173,539	30,162,529	17,522,355
Total Beach Fund Balance	9,101,476	10,543,186	-	11,136,436	11,136,436	2,290,411	3,977,764	5,817,837	7,210,138	8,590,901	10,324,297	11,468,294	13,649,145	15,312,334	2,103,952
Total Fire 1% Fund Balance	35,743	34,679	-	19,371	19,371	25,125	31,153	37,463	44,065	50,967	58,180	65,713	73,576	81,780	90,335
Total Other Fund Balance	161,391	168,015	-	115,215	115,215	121,778	128,389	135,043	141,734	148,458	155,207	161,975	168,755	175,539	182,320
Subtotal Government Funds	42,553,478	48,651,931	5,162,166	53,268,601	48,106,435	46,165,982	44,741,617	50,412,797	54,234,564	58,580,962	62,517,360	64,882,450	65,459,034	68,648,647	43,233,758
Subtotal Marina Cash Balance	3,161,161	3,738,239	-	4,352,878	4,352,878	3,534,700	3,724,339	3,933,412	4,163,123	4,414,732	4,689,572	4,989,014	5,314,510	5,667,575	6,049,769
Total Fund Balance & Marina Cash Balanc	45,714,639	52,390,170	5,162,166	57,621,479	52,459,313	49,700,683	48,465,956	54,346,209	58,397,687	62,995,693	67,206,932	69,871,464	70,773,544	74,316,222	49,283,526

City of Isle of Palms, SC

FY27 Budget Planning Model

First Fiscal Year	2024

General Fund

Fiscal Year	2024	2025	Budget FY26	2026	Inc/(Dec) From FY26 Budget	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Beginning Fund Balance	4,552,921	4,811,839	5,162,166	5,162,166	-	6,303,379	7,103,379	7,453,379	7,453,379	7,503,379	7,753,379	8,003,379	8,653,379	9,553,379	9,553,379
Revenues	15,874,686	16,778,332	16,489,811	17,343,824	854,013	18,985,361	19,219,570	19,183,743	19,590,305	19,974,788	20,372,935	20,782,136	21,210,914	21,655,338	22,083,978
Expenditures	14,655,452	15,643,564	17,085,984	16,798,784	(287,200)	18,949,937	19,622,185	19,890,082	20,794,740	21,638,337	22,630,926	23,556,871	24,640,381	25,641,159	26,560,542
Revenues over (under) expenditures	1,219,234	1,134,768	(596,173)	545,041	1,141,214	35,424	(402,614)	(706,339)	(1,204,435)	(1,663,550)	(2,257,991)	(2,774,735)	(3,429,467)	(3,985,821)	(4,476,564)
Fund Balance before Transfers	5,772,155	5,946,607	4,565,993	5,707,207	1,141,214	6,338,803	6,700,765	6,747,040	6,248,944	5,839,829	5,495,388	5,228,644	5,223,912	5,567,558	5,076,815
Transfers In	1,488,628	2,440,354	2,666,058	2,666,058	-	1,843,099	2,486,010	1,653,000	1,665,000	2,503,000	2,828,000	5,603,000	8,503,000	4,468,000	5,378,000
Transfers Out	2,448,944	3,224,795	2,069,886	2,069,886	-	1,078,523	1,733,396	946,661	410,565	589,450	320,009	2,178,265	4,173,533	482,179	901,436
Additions to Reserved FB 30%	-	-	-	-	-	800,000	350,000	-	50,000	250,000	250,000	650,000	900,000	-	-
Net	**258,919**	**350,327**	**-**	**1,141,213**	**1,141,213**	**0**	**0**	**0**	**0**	**(0)**	**(0)**	**0**	**-**	**0**	**(0)**
Fund Balance	4,811,839	5,162,166	5,162,166	6,303,379	1,141,213	7,103,379	7,453,379	7,453,379	7,503,379	7,753,379	8,003,379	8,653,379	9,553,379	9,553,379	9,553,379

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	-	16,474,410	16,097,487	11,205,985	10,975,636	10,201,563	9,619,192	9,082,114	8,737,370	8,463,473	7,841,301
Revenues	866,858	2,566,526	3,780,290	4,495,711	715,421	3,681,887	2,403,510	2,327,818	312,964	292,918	276,374	263,342	254,200	240,957	235,750
Expenditures	2,288,256	3,783,157	4,508,586	5,034,238	525,652	5,137,334	9,028,408	3,504,828	1,497,602	1,464,739	1,133,462	2,786,351	4,701,630	1,345,308	867,397
Revenues over (under) expenditures	(1,421,398)	(1,216,631)	(728,296)	(538,527)	189,769	(1,455,446)	(6,624,898)	(1,177,010)	(1,184,638)	(1,171,821)	(857,088)	(2,523,008)	(4,447,430)	(1,104,351)	(631,647)
Fund Balance before Transfers	11,519,198	12,418,907	14,214,754	14,404,523	189,769	15,018,964	9,472,589	10,028,975	9,790,997	9,029,742	8,762,104	6,559,105	4,289,940	7,359,122	7,209,653
Transfers In	2,116,340	2,524,143	2,069,886	2,069,886	-	1,078,523	1,733,396	946,661	410,565	589,450	320,009	2,178,265	4,173,533	482,179	901,436
Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net	**694,941**	**1,307,512**	**1,341,591**	**1,531,359**	**189,769**	**(376,923)**	**(4,891,502)**	**(230,349)**	**(774,073)**	**(582,371)**	**(537,079)**	**(344,744)**	**(273,897)**	**(622,172)**	**269,789**
Fund Balance	13,635,538	14,943,050	16,284,641	16,474,410	189,770	16,097,487	11,205,985	10,975,636	10,201,563	9,619,192	9,082,114	8,737,370	8,463,473	7,841,301	8,111,089

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	-	7,173,269	8,534,133	9,163,951	11,303,778	12,920,107	14,685,744	15,652,990	16,534,295	15,885,106	17,104,294
Revenues	2,623,641	3,089,347	2,563,556	3,377,693	814,137	3,348,982	3,440,738	3,545,253	3,665,618	3,781,750	3,889,613	3,985,757	4,059,389	4,139,418	4,167,002
Expenditures	1,017,141	867,086	1,203,938	1,031,738	(172,200)	1,242,374	1,766,877	905,425	1,549,289	1,216,112	1,822,368	904,452	908,578	925,230	878,562
Revenues over (under) expenditures	1,606,500	2,222,261	1,359,618	2,345,955	986,337	2,106,608	1,673,861	2,639,827	2,116,328	2,565,638	2,067,245	3,081,305	3,150,811	3,214,188	3,288,440
Fund Balance before Transfers	5,291,573	6,684,400	7,166,753	8,153,090	986,337	9,279,877	10,207,993	11,803,778	13,420,107	15,485,744	16,752,990	18,734,295	19,685,106	19,099,294	20,392,734
Transfers In	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	829,433	877,265	1,104,821	979,821	(125,000)	745,744	1,044,042	500,000	500,000	800,000	1,100,000	2,200,000	3,800,000	1,995,000	7,583,353
Net	**777,066**	**1,344,995**	**254,797**	**1,366,134**	**1,111,337**	**1,360,864**	**629,819**	**2,139,827**	**1,616,328**	**1,765,638**	**967,245**	**881,305**	**(649,189)**	**1,219,188**	**(4,294,913)**
Fund Balance	4,462,139	5,807,135	6,061,932	7,173,269	1,111,337	8,534,132	9,163,951	11,303,778	12,920,107	14,685,744	15,652,990	16,534,295	15,885,106	17,104,294	12,809,381

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	-	5,772,993	5,647,102	6,408,491	7,769,394	8,799,561	9,731,240	10,723,382	10,435,989	8,448,040	9,101,468
Revenues	3,610,788	3,896,560	3,570,774	3,837,389	266,615	3,862,000	3,941,176	4,047,800	4,159,902	4,267,195	4,375,493	4,467,372	4,516,840	4,581,873	4,568,728
Expenditures	1,738,692	1,703,262	2,516,833	2,408,502	(108,331)	2,342,490	2,216,148	1,933,897	2,376,735	2,132,516	2,130,351	2,051,766	2,501,788	2,225,445	2,854,266
Revenues over (under) expenditures	1,872,096	2,193,298	1,053,941	1,428,887	374,946	1,519,511	1,725,028	2,113,903	1,783,167	2,134,680	2,245,142	2,415,606	2,015,052	2,356,428	1,714,462
Fund Balance before Transfers	6,026,156	7,086,308	6,808,828	7,183,774	374,946	7,292,504	7,372,131	8,522,394	9,552,561	10,934,240	11,976,382	13,138,989	12,451,040	10,804,468	10,815,930
Transfers In	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	1,133,147	1,331,421	1,460,781	1,410,781	(50,000)	1,645,402	963,640	753,000	753,000	1,203,000	1,253,000	2,703,000	4,003,000	1,703,000	9,107,191
Net	**738,949**	**861,877**	**(406,840)**	**18,106**	**424,946**	**(125,891)**	**761,388**	**1,360,903**	**1,030,167**	**931,680**	**992,142**	**(287,394)**	**(1,987,948)**	**653,428**	**(7,392,729)**
Fund Balance	4,893,010	5,754,887	5,348,047	5,772,993	424,946	5,647,102	6,408,491	7,769,394	8,799,561	9,731,240	10,723,382	10,435,989	8,448,040	9,101,468	1,708,739

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	-	1,924,100	1,880,367	1,786,363	2,210,937	2,578,163	3,035,275	3,418,535	3,589,072	3,840,393	3,956,767
Revenues	1,592,027	1,568,110	1,465,623	1,529,845	64,222	1,528,768	1,523,574	1,541,720	1,564,581	1,587,914	1,611,558	1,632,518	1,652,326	1,671,754	1,679,421
Expenditures	966,619	1,069,529	1,166,415	1,021,615	(144,800)	1,137,657	1,139,250	717,146	785,355	630,802	753,298	761,981	701,005	785,380	736,115
Revenues over (under) expenditures	625,408	498,581	299,208	508,230	209,022	391,111	384,324	824,574	779,226	957,112	858,260	870,537	951,321	886,374	943,306
Fund Balance before Transfers	2,065,060	2,544,834	2,315,399	2,524,421	209,022	2,315,211	2,264,691	2,610,937	2,990,163	3,535,275	3,893,535	4,289,072	4,540,393	4,726,767	4,900,073
Transfers In	258,921	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	277,728	528,642	600,321	600,321	-	434,844	478,328	400,000	412,000	500,000	475,000	700,000	700,000	770,000	1,895,838
Net	**606,601**	**(30,061)**	**(301,113)**	**(92,091)**	**209,022**	**(43,733)**	**(94,005)**	**424,574**	**367,226**	**457,112**	**383,260**	**170,537**	**251,321**	**116,374**	**(952,532)**
Fund Balance	2,046,253	2,016,191	1,715,078	1,924,100	209,022	1,880,367	1,786,363	2,210,937	2,578,163	3,035,275	3,418,535	3,589,072	3,840,393	3,956,767	3,004,235

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	-	11,136,436	2,290,411	3,977,764	5,817,837	7,210,138	8,590,901	10,324,297	11,468,294	13,649,145	15,312,334
Revenues	3,010,612	5,208,800	1,968,232	4,393,649	2,425,417	3,948,517	2,276,139	2,355,346	2,432,517	2,506,044	2,583,869	2,660,290	2,742,099	2,830,027	2,635,808
Expenditures	2,254,859	3,640,050	930,000	3,800,399	2,870,399	13,777,434	588,787	515,273	1,040,216	1,125,281	850,472	1,516,294	561,248	1,166,839	29,052,571
Revenues over (under) expenditures	755,753	1,568,750	1,038,232	593,250	(444,982)	(9,828,917)	1,687,353	1,840,073	1,392,301	1,380,763	1,733,396	1,143,996	2,180,852	1,663,188	(26,416,763)
Fund Balance before Transfers	9,101,476	10,670,226	11,581,418	11,136,436	(444,982)	1,307,519	3,977,764	5,817,837	7,210,138	8,590,901	10,324,297	11,468,294	13,649,145	15,312,334	(11,104,429)
Transfers In	-	-	-	-	-	982,892	-	-	-	-	-	-	-	-	13,208,381
Transfers Out	-	127,040	-	-	-	-	-	-	-	-	-	-	-	-	-
Net	**755,754**	**1,441,711**	**1,038,232**	**593,250**	**(444,982)**	**(8,846,025)**	**1,687,353**	**1,840,073**	**1,392,301**	**1,380,763**	**1,733,396**	**1,143,996**	**2,180,852**	**1,663,188**	**(13,208,381)**
Fund Balance	9,101,476	10,543,186	11,581,418	11,136,436	(444,982)	2,290,411	3,977,764	5,817,837	7,210,138	8,590,901	10,324,297	11,468,294	13,649,145	15,312,334	2,103,952

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	-	4,352,878	3,534,700	3,724,339	3,933,412	4,163,123	4,414,732	4,689,572	4,989,014	5,314,510	5,667,575
Revenues	1,447,703	1,034,832	2,434,724	1,046,153	(1,388,571)	1,627,400	954,645	980,608	1,007,876	1,036,504	1,066,551	1,098,079	1,131,152	1,165,839	1,202,210
Expenditures	933,139	1,055,365	2,350,572	756,378	(1,594,194)	2,445,578	765,005	771,536	778,164	784,895	791,711	798,637	805,656	812,774	820,016
Revenues over (under) expenditures	514,564	(20,533)	84,152	289,775	205,623	(818,178)	189,640	209,072	229,711	251,609	274,840	299,442	325,496	353,065	382,194
Fund Balance before Transfers	2,326,881	3,140,628	3,822,391	4,028,014	205,623	3,534,700	3,724,339	3,933,412	4,163,123	4,414,732	4,689,572	4,989,014	5,314,510	5,667,575	6,049,769
Transfers In	753,430	1,946,396	499,864	324,864	(175,000)	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	1,522,382	-	-	-	-	-	-	-	-	-	-	-	-	-
Net	**1,267,993**	**403,481**	**584,016**	**614,639**	**30,623**	**(818,178)**	**189,640**	**209,072**	**229,711**	**251,609**	**274,840**	**299,442**	**325,496**	**353,065**	**382,194**
Cash and Cash Equivalents	3,161,161	3,738,239	4,322,255	4,352,878	30,623	3,534,700	3,724,339	3,933,412	4,163,123	4,414,732	4,689,572	4,989,014	5,314,510	5,667,575	6,049,769

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	32,140	32,233	32,402	32,651	32,985	33,407	33,921	34,532	35,243
Revenues	15,063	11,120	14,000	14,000	-	15,160	15,374	15,595	15,820	16,052	16,289	16,533	16,783	17,039	17,301
Expenditures	10,886	9,612	6,600	12,000	5,400	12,140	12,282	12,425	12,571	12,718	12,868	13,019	13,172	13,327	13,484
Revenues over (under) expenditures	4,177	1,508	7,400	2,000	(5,400)	3,020	3,093	3,169	3,250	3,334	3,422	3,514	3,611	3,712	3,817
Fund Balance before Transfers	39,362	36,120	40,520	35,120	(5,400)	35,140	35,233	35,402	35,651	35,985	36,407	36,921	37,532	38,243	39,060
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)**	**20**	**93**	**169**	**250**	**334**	**422**	**514**	**611**	**712**	**817**
Fund Balance	34,612	33,120	40,520	32,120	(8,400)	32,140	32,233	32,402	32,651	32,985	33,407	33,921	34,532	35,243	36,060

Building Recreation Fund

Fiscal Year	2024	2025	Budget FY26	2026	Inc/(Dec) From FY26 Budget	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Beginning Fund Balance	113,242	126,779	134,895	134,895	-	83,095	89,638	96,156	102,641	109,083	115,473	121,800	128,054	134,224	140,296
Revenues	23,088	18,900	20,499	20,000	(499)	18,713	19,067	19,423	19,779	20,135	20,491	20,847	21,202	21,556	21,909

Expenditures	12,551	13,784	76,600	74,800	(1,800)	15,170	15,549	15,938	16,336	16,745	17,163	17,593	18,032	18,483	18,945
Revenues over (under) expenditures	10,537	5,116	(56,101)	(54,800)	1,301	3,543	3,518	3,485	3,442	3,390	3,327	3,254	3,169	3,073	2,964
Fund Balance before Transfers	123,779	131,895	78,794	80,095	1,301	86,638	93,156	99,641	106,083	112,473	118,800	125,054	131,224	137,296	143,260
Transfers In	3,000	3,000	-	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net	**13,537**	**8,116**	**(56,101)**	**(51,800)**	**4,301**	**6,543**	**6,518**	**6,485**	**6,442**	**6,390**	**6,327**	**6,254**	**6,169**	**6,073**	**5,964**
Fund Balance	126,779	134,895	78,794	83,095	4,301	89,638	96,156	102,641	109,083	115,473	121,800	128,054	134,224	140,296	146,260

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	-	19,371	25,125	31,153	37,463	44,065	50,967	58,180	65,713	73,576	81,780
Revenues	228,635	284,203	284,071	341,647	57,576	349,920	358,748	367,798	377,077	386,589	396,342	406,340	416,590	427,099	437,873
Expenditures	224,216	285,265	283,193	356,957	73,764	344,166	352,720	361,488	370,475	379,687	389,129	398,807	408,727	418,895	429,318
Revenues over (under) expenditures	4,419	(1,062)	878	(15,310)	(16,188)	5,754	6,028	6,310	6,602	6,902	7,213	7,533	7,863	8,204	8,555
Fund Balance before Transfers	35,743	34,681	35,557	19,371	(16,188)	25,125	31,153	37,463	44,065	50,967	58,180	65,713	73,576	81,780	90,335
Transfers In	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net	**4,418**	**(1,062)**	**878**	**(15,310)**	**(16,188)**	**5,754**	**6,028**	**6,310**	**6,602**	**6,902**	**7,213**	**7,533**	**7,863**	**8,204**	**8,555**
Fund Balance	35,743	34,679	35,557	19,371	(16,186)	25,125	31,153	37,463	44,065	50,967	58,180	65,713	73,576	81,780	90,335

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	-	4,349,428	4,466,202	4,586,143	4,709,331	4,835,855	4,965,805	5,099,276	5,236,364	5,377,167	5,521,786
Revenues	167,266	154,562	105,053	128,307	23,254	130,280	133,779	137,372	141,062	144,852	148,745	152,743	156,850	161,068	165,401
Expenditures	1,564	38,682	13,000	1,500	(11,500)	13,506	13,838	14,184	14,538	14,902	15,274	15,656	16,047	16,449	16,860
Revenues over (under) expenditures	165,702	115,880	92,053	126,807	34,754	116,774	119,941	123,188	126,524	129,951	133,471	137,087	140,803	144,620	148,541
Fund Balance before Transfers	3,332,406	3,521,969	4,314,674	4,349,428	34,754	4,466,202	4,586,143	4,709,331	4,835,855	4,965,805	5,099,276	5,236,364	5,377,167	5,521,786	5,670,327
Transfers In	73,683	700,652	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net	**239,385**	**816,532**	**92,053**	**126,807**	**34,754**	**116,774**	**119,941**	**123,188**	**126,524**	**129,951**	**133,471**	**137,087**	**140,803**	**144,620**	**148,541**
Fund Balance	3,406,089	4,222,621	4,314,674	4,349,428	34,754	4,466,202	4,586,143	4,709,331	4,835,855	4,965,805	5,099,276	5,236,364	5,377,167	5,521,786	5,670,327

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	-	57,621,479	49,700,683	48,465,956	54,346,209	58,397,687	62,995,693	67,206,932	69,871,464	70,773,544	74,316,222
Revenues	29,460,367	34,611,292	32,696,633	36,528,218	3,831,585	37,496,988	34,286,321	34,522,475	33,287,500	34,014,740	34,758,260	35,485,957	36,178,345	36,911,969	37,215,380
Expenditures	24,103,374	28,109,356	30,141,721	31,296,911	1,155,190	45,417,784	35,521,048	28,642,222	29,236,021	29,416,734	30,547,022	32,821,425	35,276,265	33,369,291	62,248,076
Transfers In	4,694,002	7,614,545	5,235,808	5,063,808	(172,000)	3,907,513	4,222,407	2,602,661	2,078,565	3,095,450	3,151,009	7,784,265	12,679,533	4,953,179	19,490,817
Transfers Out	4,694,002	7,614,545	5,235,808	5,063,808	(172,000)	3,907,513	4,222,407	2,602,661	2,078,565	3,095,450	3,151,009	7,784,265	12,679,533	4,953,179	19,490,817
Fund Balance	45,714,639	52,390,170	54,945,083	57,621,479	2,676,396	49,700,682	48,465,956	54,346,209	58,397,687	62,995,693	67,206,932	69,871,464	70,773,544	74,316,222	49,283,526
Net	**5,356,993**	**6,501,936**	**2,554,911**	**5,231,305**	**2,676,393**	**(7,920,798)**	**(1,234,729)**	**5,880,253**	**4,051,478**	**4,598,007**	**4,211,239**	**2,664,532**	**902,080**	**3,542,678**	**(25,032,696)**
			OK												

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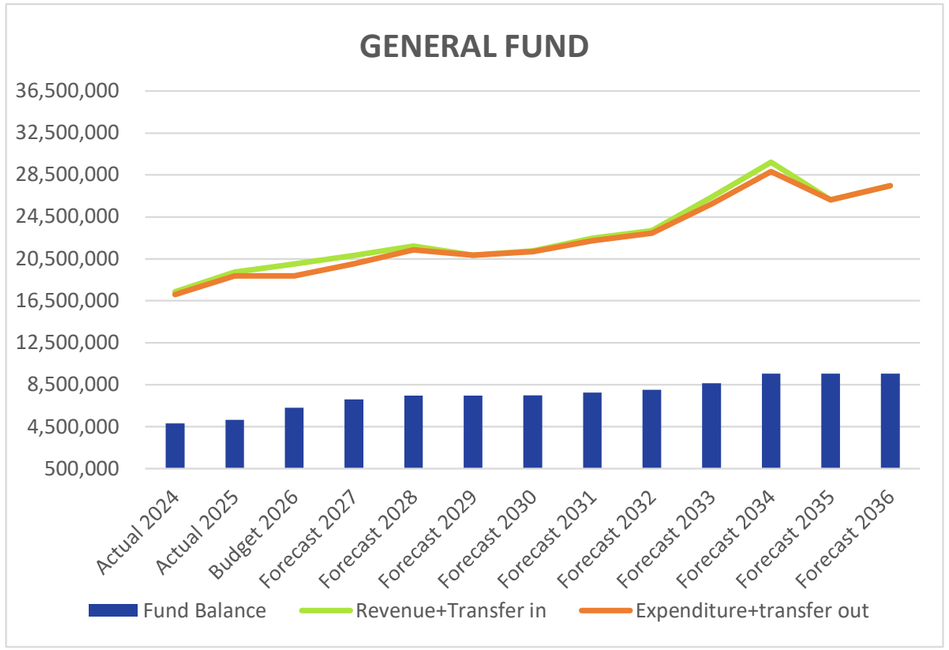
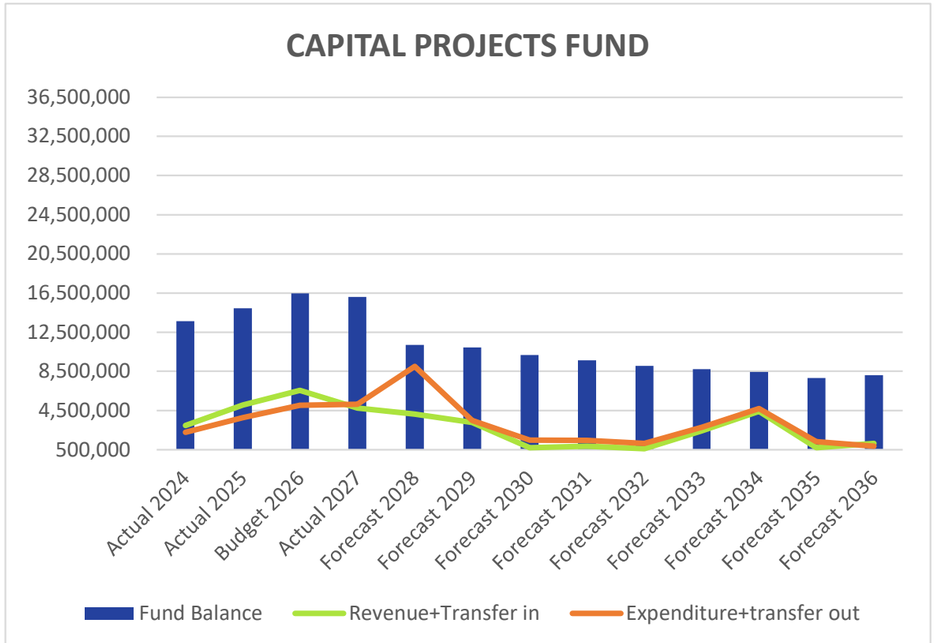
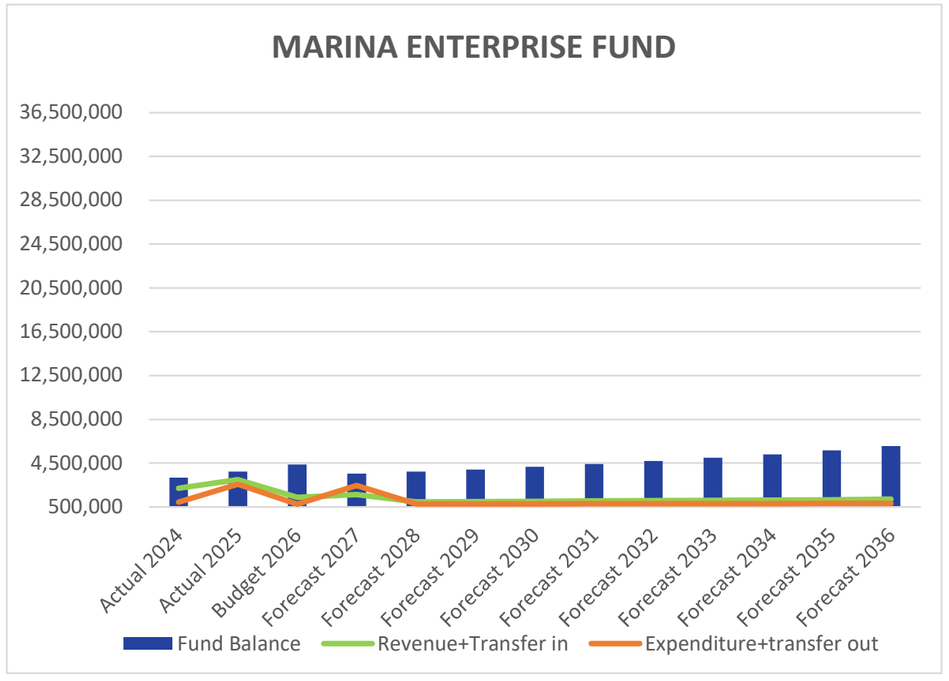
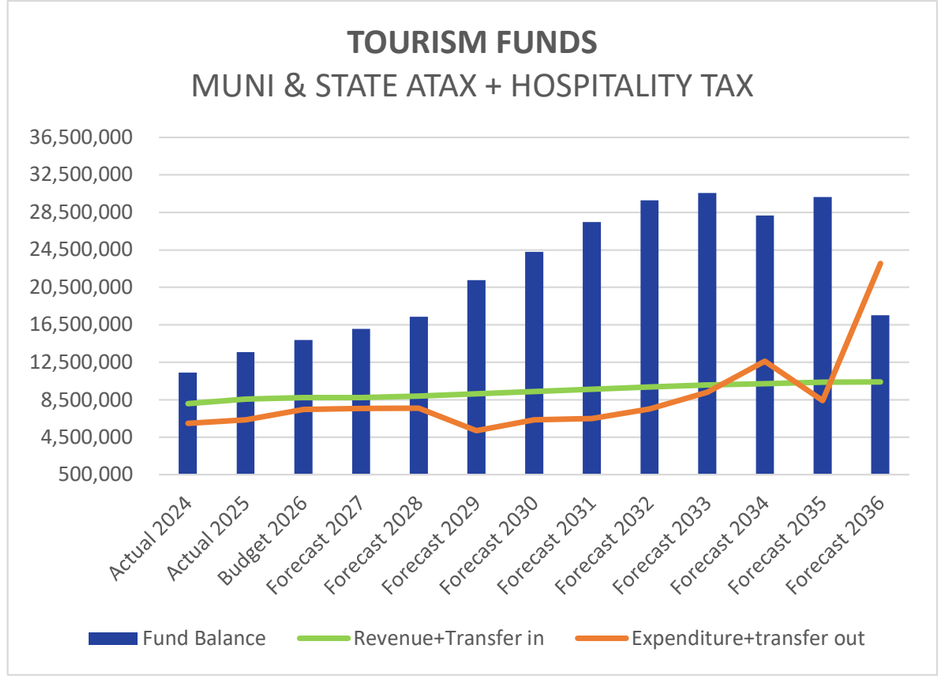
Fiscal Year	2024	2025	Budget FY26	2026	Inc/(Dec) From FY26 Budget	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Total Unrestricted Fund Balances	21,853,466	24,327,837	25,761,481	27,127,217	1,365,736	27,667,068	23,245,507	23,138,346	22,540,796	22,338,376	22,184,769	22,627,112	23,394,018	22,916,466	23,334,795
Total Tourism Fund Balances	11,401,402	13,578,213	13,125,057	14,870,362	1,745,305	16,061,601	17,358,805	21,284,109	24,297,830	27,452,259	29,794,907	30,559,356	28,173,539	30,162,529	17,522,355
Total Beach Fund Balance	9,101,476	10,543,186	11,581,418	11,136,436	(444,982)	2,290,411	3,977,764	5,817,837	7,210,138	8,590,901	10,324,297	11,468,294	13,649,145	15,312,334	2,103,952
Total Fire 1% Fund Balance	35,743	34,679	35,557	19,371	(16,186)	25,125	31,153	37,463	44,065	50,967	58,180	65,713	73,576	81,780	90,335
Total Other Fund Balance	161,391	168,015	119,314	115,215	(4,099)	121,778	128,389	135,043	141,734	148,458	155,207	161,975	168,755	175,539	182,320
Subtotal Government Funds	42,553,478	48,651,931	50,622,828	53,268,601	2,645,773	46,165,982	44,741,617	50,412,797	54,234,564	58,580,962	62,517,360	64,882,450	65,459,034	68,648,647	43,233,758
Subtotal Marina Cash Balance	3,161,161	3,738,239	4,322,255	4,352,878	30,623	3,534,700	3,724,339	3,933,412	4,163,123	4,414,732	4,689,572	4,989,014	5,314,510	5,667,575	6,049,769
Total Fund Balance & Marina Cash Ba	45,714,639	52,390,170	54,945,083	57,621,479	2,676,396	49,700,683	48,465,956	54,346,209	58,397,687	62,995,693	67,206,932	69,871,464	70,773,544	74,316,222	49,283,526

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

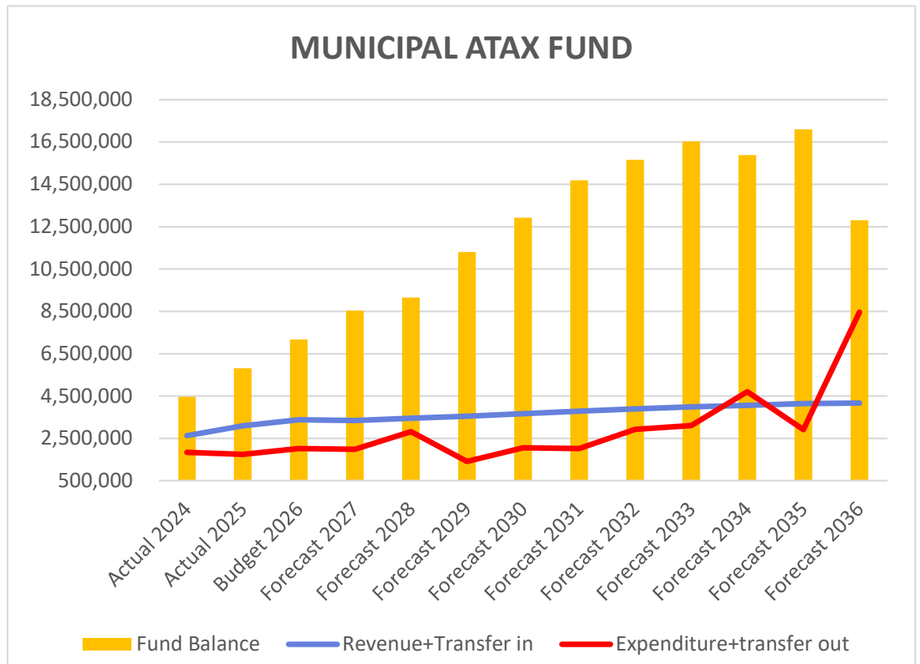


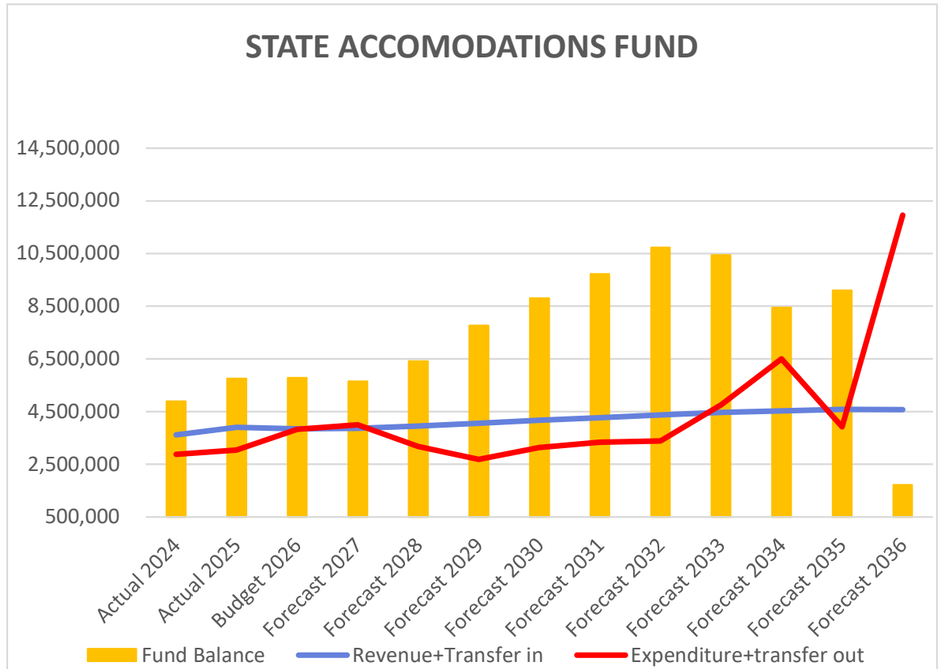


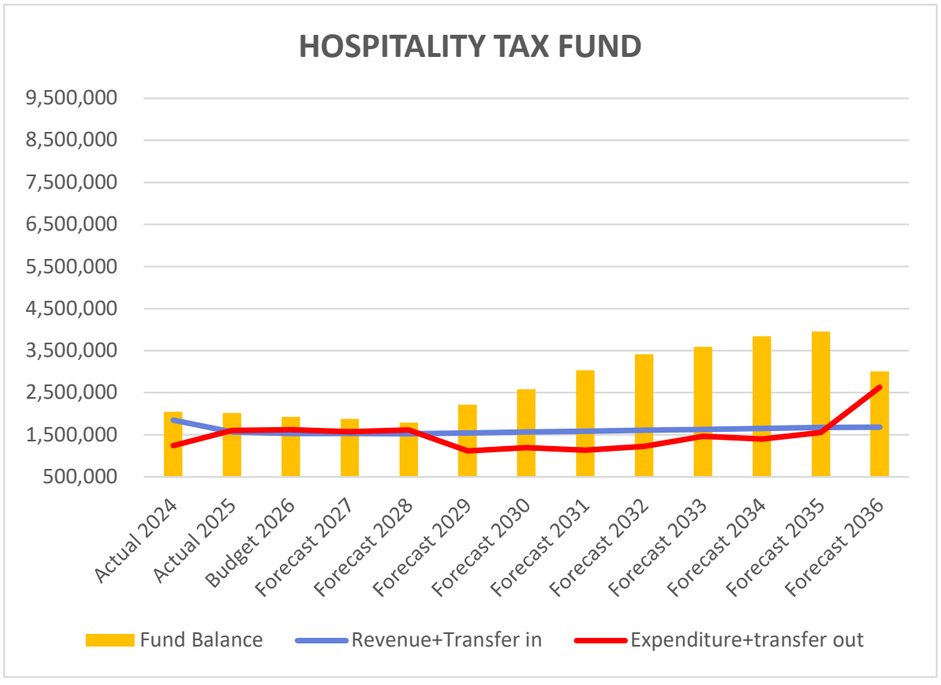


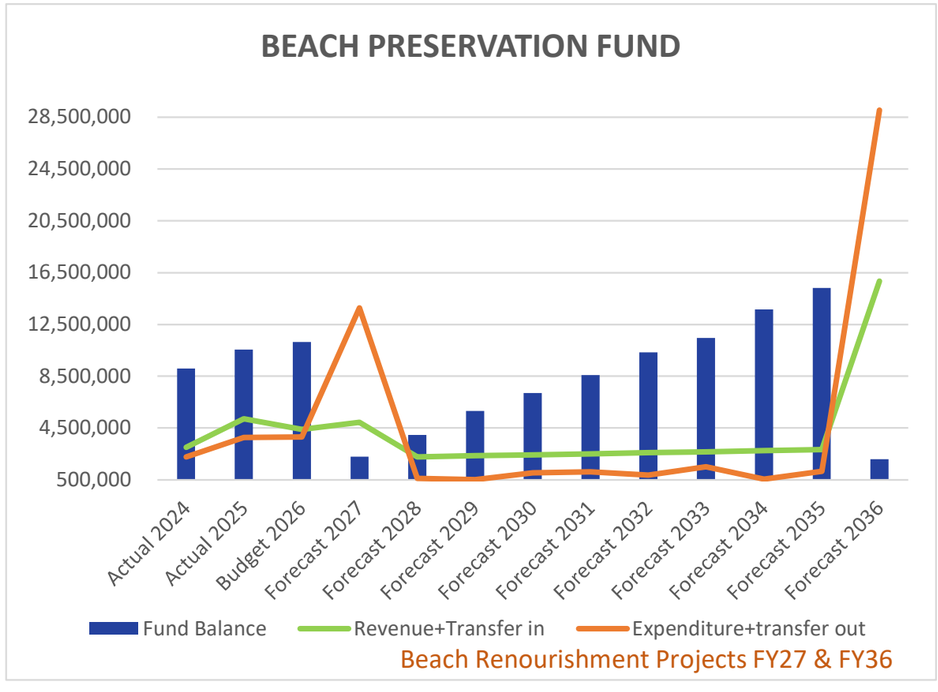


CITY OF ISLE OF PALMS - HISTORICAL AND FORECASTED ENDING FUND BALANCES









City of Isle of Palms, SC

FY27 Budget Planning Model
Final
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	4,785,870	5,336,352	5,443,079	5,551,941	5,662,979	5,776,239	5,891,764	6,009,599	6,129,791	6,252,387	6,377,435	Charleston County 2025 reassessment of property values. Includes 1.80 millage increase in the operating millage rate.	4,669,658	4,785,870	116,212	5,336,352	550,482
10-3100.4003	Debt Service Millage	918,823	969,129	955,297	1,167,691	1,191,045	763,056	778,317	793,884	809,761	825,957	842,476	859,325	876,512	FY27-Includes fire ladder truck $2.5k at .93 millage. Fire Station-2 GO Bond Expired FY26, Public Safety Building expires in FY28	969,129	955,297	(13,832)	1,167,691	212,394
	Total - Property Taxes	5,265,162	5,638,787	5,741,167	6,504,043	6,634,124	6,314,997	6,441,297	6,570,123	6,701,525	6,835,556	6,972,267	7,111,712	7,253,946		5,638,787	5,741,167	102,380	6,504,043	762,876
	Local Option Sales Tax																	-		-
10-3100.4002	Local Option Sales Tax	1,213,304	1,238,754	1,298,165	1,648,670	1,681,643	1,715,276	1,749,581	1,784,573	1,820,264	1,856,670	1,893,803	1,931,679	1,970,313	Budget assumes 2% growth of collections and adjusted for LOST credit factor to 71% an estimated $333k discretionary spend. Long-term forecast includes 2% annual growth.	1,238,754	1,298,165	59,411	1,648,670	350,505
	Total - Local Option Sales Tax	1,213,304	1,238,754	1,298,165	1,648,670	1,681,643	1,715,276	1,749,581	1,784,573	1,820,264	1,856,670	1,893,803	1,931,679	1,970,313		1,238,754	1,298,165	59,411	1,648,670	350,505
	Intergovernmental Revenue																			-
10-3450.4115	State Aid to Subdivisions	108,282	113,673	117,832	120,189	122,592	125,044	127,545	130,096	132,698	135,352	138,059	140,820	143,637	Aid to Subdivisions from State	113,673	117,832	4,159	120,189	2,357
	State Accommodations Tax														Admin fee based on percentage of actuals State Accommodations Tax					
10-3500.4511	Administrative Fee	200,227	213,230	205,845	209,461	213,151	216,914	220,752	224,667	228,660	232,734	236,888	241,126	245,449		213,230	205,845	(7,385)	209,461	3,617
10-3450.4117	State Shared Funds - Alcohol	43,050	49,250	49,000	49,490	49,985	50,485	50,990	51,499	52,014	52,535	53,060	53,591	54,126	This is the Sunday alcohol license fee paid by island businesses.	49,250	49,000	(250)	49,490	490
10-3450.4111	Grants	26,833	12,988	12,987	-	-	-	-	-	-	-	-	-	-		12,988	12,987	(1)	-	(12,987)
	Total - Intergovernmental Revenue	378,392	389,141	385,664	379,140	385,728	392,443	399,287	406,263	413,373	420,620	428,007	435,537	443,212		389,141	385,664	(3,477)	379,140	(6,523)
	Licenses and Permits																	-		-
10-3210.4006	Business Licenses	2,076,730	2,396,726	2,524,090	2,574,572	2,626,063	2,678,585	2,732,156	2,786,799	2,842,535	2,899,386	2,957,374	3,016,521	3,076,852	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	2,524,090	127,364	2,574,572	50,482
10-3210.4011	Residential Rental Licenses	1,604,259	1,551,039	1,612,263	1,644,508	1,677,398	1,727,720	1,779,552	1,815,143	1,851,446	1,888,475	1,926,244	1,964,769	2,004,065	Budget estimated at 1% increase of last 12 months. Long-term forecast increases 1% annually.	1,551,039	1,612,263	61,224	1,644,508	32,245
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	1,103,754	1,125,829	1,148,346	1,171,313	1,194,739	1,218,634	1,243,007	1,267,867	1,293,224	1,319,089	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)	1,103,754	21,642
10-3210.4005	Telecommunication Licenses	12,106	9,902	8,675	8,718	8,762	8,806	8,850	8,894	8,939	8,983	9,028	9,073	9,119	Income stream decline -shift from traditional landlines to wireless services	9,902	8,675	(1,227)	8,718	43
10-3210.4013	Transportation	18,967	25,821	26,000	26,520	27,050	27,591	28,143	28,706	29,280	29,866	30,463	31,072	31,694	Income stream increasing with ridesharing services	25,821	26,000	179	26,520	520
10-3500.4516	Alarm Permits	-	-	-	-	-	-	-	-	-	-	-	-	-	Alarm permits are no longer required.	-	-	-	-	-
10-3210.4010	Animal Licenses	-	-	-	-	-	-	-	-	-	-	-	-	-	The City no longer requires payment for dog permits.	-	-	-	-	-
	Total - Licenses and Permits	6,550,844	7,306,639	7,478,298	7,649,986	7,825,774	8,022,539	8,224,450	8,413,850	8,607,790	8,806,381	9,009,740	9,217,988	9,431,244		7,306,639	7,478,298	171,659	7,649,986	171,687
	Fines and Forfeitures																	-		-
10-3400.4075	Fines and Forfeitures	393,609	481,026	525,000	527,625	530,263	532,914	535,579	538,257	540,948	546,358	551,821	557,339	562,913	Function of tickets written. Budget based on PCI Municipal Parking revenue projections at city's portion of 100%.	481,026	525,000	43,974	527,625	2,625
	Total - Fines and Forfeitures	393,609	481,026	525,000	527,625	530,263	532,914	535,579	538,257	540,948	546,358	551,821	557,339	562,913		481,026	525,000	43,974	527,625	2,625
	Revenues from Use of Properties																	-		-
10-3500.4502	Parking Lot Revenue	641,598	554,192	624,351	718,004	732,364	747,011	761,951	769,571	777,266	785,039	792,889	800,818	808,827	Municipal parking lots -March and April $10 per vehicle/Memorial Day thru Labor Day $15 per vehicle Mon-Fri/ $25 per vehicle Saturday, Sunday and Holidays/ Sept-Oct $10 per vehicle. Budget based PCI Municipal Parking revenue projections at city's portion of 66%.	554,192	624,351	70,159	718,004	93,653
10-3500.4514	Parking Meter Revenue	645,442	496,167	599,867	689,847	703,644	717,717	732,071	739,392	746,786	754,254	761,796	769,414	777,108	Rate for street kiosks is $3/hr. Budget based on PCI Municipal Parking revenue projections at city's portion of 66%.	496,167	599,867	103,700	689,847	89,980
10-3500.4518	Residential Guest Parking Revenues	120	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Revenues from Use of Properties	1,287,160	1,050,359	1,224,218	1,407,851	1,436,008	1,464,728	1,494,022	1,508,963	1,524,052	1,539,293	1,554,686	1,570,233	1,585,935		1,050,359	1,224,218	173,859	1,407,851	183,633
	Investment Earnings																	-		-
10-3500.4505	Investment Earnings	166,006	206,774	192,000	189,101	195,343	204,968	204,968	206,343	213,218	220,093	237,968	262,718	262,718	Interest income reflects decreased rates in the LGIP investment balance due to declining interest rates	206,774	192,000	(14,774)	189,101	(2,899)
	Total - Investment Earnings	166,006	206,774	192,000	189,101	195,343	204,968	204,968	206,343	213,218	220,093	237,968	262,718	262,718		206,774	192,000	(14,774)	189,101	(2,899)
	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	36,575	18,288	18,470	18,655	18,842	19,030	19,220	19,413	19,607	19,803	20,001		26,850	36,575	9,725	18,288	(18,288)
	Total - Other Revenues	392,171	374,718	429,886	415,009	419,159	423,351	427,584	431,860	436,179	440,541	444,946	449,396	453,889		374,718	429,886	55,168	396,722	(33,164)
	Proposed Operating Revenue															-	-	-	-	-
	Recurring Annually	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Structured	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Expenditures:																			
	General Government																			-
10-4010.5001	SALARIES & WAGES	17,000	16,375	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000		16,375	17,000	625	17,000	-
10-4010.5004	FICA EXPENSE	956	794	842	1,301	1,333	1,400	1,470	1,543	1,582	1,621	1,662	1,703	1,746	FICA rate is 7.65%	794	842	48	1,301	459
10-4010.5005	RETIREMENT EXPENSE	542	251	278	278	285	300	315	330	339	347	356	365	374	SCRS employer contribution rates are 18.56%	251	278	27	278	-
10-4010.5006	GROUP HEALTH INSURANCE	71,714	80,775	78,403	96,343	98,751	103,689	108,873	114,317	117,175	120,104	123,107	126,184	129,339	Current PEBA rates & dependent elections plus 5% increase on 1/1/27. City of IOP specific experience modifier load factor is 1%.	80,775	78,403	(2,372)	96,343	17,940
10-4010.5007	WORKERS COMPENSATION	497	502	554	513	525	552	579	608	623	639	655	671	688	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.	502	554	52	513	(42)
10-4020.5010	PRINT AND OFFICE SUPPLIES	998	1,611	1,500	3,000	1,650	1,691	1,734	1,777	1,821	1,867	1,913	1,961	2,010	Replace chairs in council chambers	1,611	1,500	(111)	3,000	1,500
10-4020.5014	MEMBERSHIP AND DUES	50	1,550	500	513	525	538	552	566	580	594	609	624	640		1,550	500	(1,050)	513	13
10-4020.5015	MEETINGS AND SEMINARS	17,786	7,552	19,800	20,295	20,802	21,322	21,855	22,402	22,962	23,536	24,124	24,727	25,346	MASC conferences and Statehouse meetings.	7,552	19,800	12,248	20,295	495
10-4020.5016	VEHICLE, FUEL & OIL	164	-	530	543	557	571	585	600	615	630	646	662	678		-	530	530	543	13
10-4020.5021	TELEPHONE/CABLE	6,402	7,148	5,062	5,188	5,318	5,451	5,587	5,727	5,870	6,017	6,167	6,321	6,479	Increased for cell phones for Council	7,148	5,062	(2,086)	5,188	127
10-4020.5062	INSURANCE	201	3,013	3,050	3,142	3,236	3,333	3,433	3,536	3,642	3,751	3,864	3,980	4,099	Liability insurance and bond renewal	3,013	3,050	37	3,142	92
10-4020.5079	MISC. & CONTINGENCY EXP	6,897	7,079	6,600	6,765	6,934	7,107	7,285	7,467	7,654	7,845	8,041	8,242	8,449		7,079	6,600	(479)	6,765	165
10-4020.5088	CITIZENS & EMPLOYEE SERVICES	427	6,110	6,200	10,230	10,486	10,748	11,017	11,292	11,574	11,864	12,160	12,464	12,776	Includes $100 Thanksgiving gift card for employees	6,110	6,200	90	10,230	4,030

City of Isle of Palms, SC
FY27 Budget Planning Model
Final
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
Total - Mayor and Council	*123,634*	*132,760*	*140,319*	*165,110*	*167,403*	*173,702*	*180,284*	*187,165*	*191,436*	*195,816*	*200,305*	*204,907*	*209,624*		132,760	140,319	7,559	165,110	24,791
Administration																	-		-
10-4110.5001 SALARIES & WAGES	528,990	564,197	719,393	762,968	801,116	841,172	883,231	927,392	973,762	1,022,450	1,073,573	1,127,251	1,183,614	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	762,968	43,575
10-4110.5002 OVERTIME WAGES	-	1,135	265	-	-	-	-	-	-	-	-	-	-		1,135	265	(870)	-	(265)
10-4110.5003 PART-TIME WAGES	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
10-4110.5004 FICA EXPENSE	39,356	48,235	55,575	58,367	61,285	64,350	67,567	70,946	74,493	78,217	82,128	86,235	90,546	FICA rate is 7.65%	48,235	55,575	7,340	58,367	2,792
10-4110.5005 RETIREMENT EXPENSE	91,699	93,376	134,172	141,607	148,687	156,122	163,928	172,124	180,730	189,767	199,255	209,218	219,679	SCRS employer contribution rates are 18.56%	93,376	134,172	40,796	141,607	7,435
10-4110.5006 GROUP HEALTH INSURANCE	55,711	71,804	85,219	101,530	106,607	111,937	117,534	123,411	129,581	136,061	142,864	150,007	157,507	Current PEBA rates & dependent elections plus 5% increase on 1/1/27. City of IOP specific experience modifier load factor is 1%.	71,804	85,219	13,415	101,530	16,311
10-4110.5007 WORKERS COMPENSATION	4,990	6,285	8,229	6,427	6,748	7,085	7,439	7,811	8,202	8,612	9,043	9,495	9,970	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.	6,285	8,229	1,944	6,427	(1,802)
10-4120.5010 PRINT AND OFFICE SUPPLIES	10,948	6,686	9,500	9,738	9,981	10,230	10,486	10,748	11,017	11,293	11,575	11,864	12,161	Paper, ink, toner and basic office supplies.	6,686	9,500	2,814	9,738	238
10-4120.5013 BANK SERVICE CHARGES	11,618	13,709	4,000	4,100	4,203	4,308	4,415	4,526	4,639	4,755	4,874	4,995	5,120		13,709	4,000	(9,709)	4,100	100
10-4120.5014 MEMBERSHIP AND DUES	5,041	5,226	6,000	6,150	6,304	6,461	6,623	6,788	6,958	7,132	7,310	7,493	7,681		5,226	6,000	774	6,150	150
10-4120.5015 MEETINGS AND SEMINARS	11,307	4,195	8,000	12,000	12,300	12,608	12,923	13,246	13,577	13,916	14,264	14,621	14,986	Includes SCCCMA, ICMA, MASC, BS&A, GFOA and SCBA conferences. -	4,195	8,000	3,805	12,000	4,000
10-4120.5016 VEHICLE, FUEL & OIL	4,836	4,066	5,500	5,638	5,778	5,923	6,071	6,223	6,378	6,538	6,701	6,869	7,040	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	5,638	137
10-4120.5020 ELECTRIC AND GAS	5,389	5,536	6,000	6,780	6,950	7,123	7,301	7,484	7,671	7,863	8,059	8,261	8,467	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	12,813	13,133	13,461	13,798	14,143	14,496	14,859	15,230	15,611	16,001		15,081	12,500	(2,581)	12,813	312
10-4120.5022 WATER AND SEWER	1,637	1,935	1,900	1,948	1,996	2,046	2,097	2,150	2,203	2,259	2,315	2,373	2,432		1,935	1,900	(35)	1,948	47
10-4120.5024 IT EQUP, SOFTWARE & SVCS	248,911	288,351	354,500	382,860	356,060	364,961	374,085	383,437	393,023	402,849	412,920	423,243	433,824	Includes City-wide VC3 contract (IT svcs, email, Microsoft licenses, security and backups - 255k) Server replacement ($16k), workstation replacements ($45K) and website maint (7k). Also Gen Govt Dept Timekeeping and HR software annual processing fees (7.5K), Citibot resident engagement AI software (15k), software for Public Relations position (2k), Adobe DC (2k), BS&A accounting software (12k), misc provision (2k), hardware replacements (8k), and Incentfit (4K). Moved VC3 SBITA to principal & interest as defined in GASB 96.	288,351	354,500	66,149	382,860	28,360
10-4120.5025 NON-CAPITAL TOOLS & EQUIPMENT	-	-	3,200	1,600	1,640	1,681	1,723	1,766	1,810	1,856	1,902	1,949	1,998	Provision for small (<$5k) equipment as needed - does not include computer hardware that is now budgeted in new IT Equip, Software & Svcs account	-	3,200	3,200	1,600	(1,600)
10-4120.5026 MAINT & SERVICE CONTRACTS	18,948	29,582	31,000	34,100	34,953	35,826	36,722	37,640	38,581	39,546	40,534	41,548	42,586	City Hall recurring expenses for new cleaning service, pest control, stormwater/solid waste disp fees, pressure washing & elevator maint ($16k), Tree Fund expenditures ($15k only if needed), and misc provision as needed ($4k).	29,582	31,000	1,418	34,100	3,100
10-4120.5027 MACHINE/EQUIPMENT REPAIR	246	887	500	513	525	538	552	566	580	594	609	624	640		887	500	(387)	513	13
10-4120.5044 CLEANING/SANITARY SUPPLY	50	181	1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249	1,280	Cleaning supplies	181	1,000	819	1,025	25
10-4120.5049 MEDICAL AND LAB	491	232	500	513	525	538	552	566	580	594	609	624	640	First Aid supplies	232	500	268	513	13
10-4120.5061 ADVERTISING	7,871	11,514	6,000	12,000	12,300	12,608	12,923	13,246	13,577	13,916	14,264	14,621	14,986	Covers all advertising needs of the City - public notices, employment, license renewals, etc.	11,514	6,000	(5,514)	12,000	6,000
10-4120.5062 INSURANCE	27,364	37,599	37,247	38,178	39,133	40,111	41,114	42,142	43,195	44,275	45,382	46,516	47,679	Liability insurance and bond renewal	37,599	37,247	(352)	38,178	931
10-4120.5063 RENT AND LEASES	8,731	9,543	9,000	9,225	9,456	9,692	9,934	10,183	10,437	10,698	10,966	11,240	11,521	City Hall copiers and postage meter.	9,543	9,000	(543)	9,225	225
10-4120.5064 EMPLOYEE TRAINING	51,731	42,520	59,365	70,348	72,106	73,909	75,757	77,651	79,592	81,582	83,621	85,712	87,854	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	59,365	16,845	70,348	10,983
10-4120.5065 PROFESSIONAL SERVICES	87,682	146,842	132,000	135,300	166,419	119,822	162,957	122,218	164,994	123,746	167,057	125,293	169,145	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), Find Great People -HR Manager ($16.3k) and compensation study every 2 years.	146,842	132,000	(14,842)	135,300	3,300
10-4120.5066 TEMPORARY LABOR	-	-	-	2,000	2,050	2,101	2,154	2,208	2,263	2,319	2,377	2,437	2,498	Provision for occasional office help in City Hall	-	-	-	2,000	2,000
10-4120.5067 CONTRACTED SERVICES	76,074	108,644	200,000	245,000	251,125	257,403	263,838	270,434	277,195	284,125	291,228	298,509	305,971	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	245,000	45,000
10-4120.5068 ELECTION EXPENSES	12,766	8,039	23,000	-	23,575	-	12,966	-	13,290	-	13,623	-	13,963	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	41,820	44,329	45,437	46,573	47,738	48,931	50,154	51,408	52,693	54,011	55,361	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	41,820	(2,895)	44,329	2,509
10-4120.5085 CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-	-	-	-	GASB 96 VC3 software subscription	-	-	-	-	-
Audit Reconciliation	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Total - Administration	*1,369,679*	*1,570,115*	*1,955,385*	*2,107,054*	*2,201,442*	*2,209,667*	*2,347,532*	*2,379,109*	*2,524,140*	*2,562,417*	*2,716,195*	*2,761,868*	*2,925,153*		1,570,115	1,955,385	385,270	2,107,054	151,669
10-4910.5001 SALARIES & WAGES	81,913	87,191	91,789	94,213	98,923	103,869	109,063	114,516	120,242	126,254	132,567	139,195	146,155	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	94,213	2,424
10-4910.5002 OVERTIME WAGES	3,286	1,143	800	726	762	800	840	883	927	973	1,022	1,073	1,126	Approximately 9% of regular pay for officers, 17% for communications specialists.	1,143	800	(343)	726	(74)
10-4910.5003 PART-TIME WAGES	20,065	27,250	28,600	38,283	40,197	42,207	44,317	46,533	48,860	51,303	53,868	56,561	59,389		27,250	28,600	1,350	38,283	9,683
10-4910.5004 FICA EXPENSE	8,057	8,845	9,284	10,191	10,701	11,236	11,798	12,388	13,007	13,658	14,340	15,057	15,810	FICA rate is 7.65%	8,845	9,284	439	10,191	907
10-4910.5005 RETIREMENT EXPENSE	17,655	18,303	18,567	24,726	25,962	27,260	28,623	30,055	31,557	33,135	34,792	36,531	38,358	PORS & SCRS employer contribution rates are 21.24% & 18.56% respectively.	18,303	18,567	264	24,726	6,159
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 1%.	37,657	40,643	2,986	41,607	964
10-4910.5007 WORKERS COMPENSATION	291	296	365	374	393	412	433	455	477	501	526	553	580	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.	296	365	69	374	9
10-4920.5010 PRINT AND OFFICE SUPPLIES	2,587	515	750	975	999	1,024	1,050	1,076	1,103	1,131	1,159	1,188	1,218	Paper, ink, toner and basic office supplies.	515	750	235	975	225
10-4920.5014 MEMBERSHIP AND DUES	(34)	-	225	231	236	242	248	255	261	267	274	281	288	Includes membership to MASC (Clerk & Judge)	-	225	225	231	6
10-4920.5015 MEETINGS AND SEMINARS	406	1,825	2,000	2,050	2,101	2,154	2,208	2,263	2,319	2,377	2,437	2,498	2,560	Includes conferences to SCJA and MASC	1,825	2,000	175	2,050	50
10-4920.5021 TELEPHONE/CABLE	3,248	3,528	3,700	3,793	3,887	3,984	4,084	4,186	4,291	4,398	4,508	4,621	4,736	Phone and internet service	3,528	3,700	172	3,793	92

City of Isle of Palms, SC
FY27 Budget Planning Model
Final
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
10-4920.5024	IT EQUP, SOFTWARE & SVCS	60	260	500	500	513	525	538	552	566	580	594	609	624	Includes provision for Court jury selection software (.5k) and misc provision (.5k) CivicRMS court software included in Police.	260	500	240	500	-
10-4920.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	-	250	250	256	263	269	276	283	290	297	305	312	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	1,948	1,996	2,046	2,097	2,150	2,203	2,259	2,315	2,373	2,432	Liability insurance	1,336	1,900	564	1,948	47
10-4920.5064	EMPLOYEE TRAINING	1,171	152	-	-	-	-	-	-	-	-	-	-	-		152	-	(152)	-	-
10-4920.5065	PROFESSIONAL SERVICES	247,066	163,432	155,000	213,125	218,453	223,914	229,512	235,250	241,131	247,160	253,339	259,672	266,164	Includes most legal fees for the City and Court security and $20k to re-codify city codes. Includes $100 per court (36) for interpreter $3,600. Increased based on actual hourly rate increase.	163,432	155,000	(8,432)	213,125	58,125
10-4920.5079	MISC. & CONTINGENCY EXP	655	153	400	800	820	841	862	883	905	928	951	975	999	Includes jury duty payments	153	400	247	800	400
	Audit Reconciliation	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Judicial & Legal	*399,598*	*351,886*	*354,773*	*433,790*	*449,888*	*466,651*	*484,109*	*502,293*	*521,235*	*540,970*	*561,534*	*582,964*	*605,299*		351,886	354,773	2,887	433,790	79,017
	Total - General Government	1,892,907	2,054,761	2,450,476	2,705,954	2,818,734	2,850,020	3,011,925	3,068,566	3,236,812	3,299,203	3,478,034	3,549,738	3,740,076		2,054,761	2,450,476	395,715	2,705,954	255,478
	Public Safety																	-		-
10-4410.5001	SALARIES & WAGES	1,757,362	1,870,289	1,972,850	2,445,485	2,567,759	2,696,147	2,830,954	2,972,502	3,121,127	3,277,183	3,441,043	3,613,095	3,793,749	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	1,972,850	102,561	2,445,485	472,635
10-4410.5002	OVERTIME WAGES	166,349	177,143	187,876	199,229	209,190	219,650	230,632	242,164	254,272	266,986	280,335	294,352	309,070	Approximately 9% of regular pay. Includes two new patrol officers in FY27.	177,143	187,876	10,733	199,229	11,353
10-4410.5003	PART-TIME WAGES	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
10-4410.5004	FICA EXPENSE	144,035	152,595	165,296	202,321	212,437	223,058	234,211	245,922	258,218	271,129	284,685	298,920	313,866	FICA rate is 7.65%	152,595	165,296	12,701	202,321	37,025
10-4410.5005	RETIREMENT EXPENSE	384,086	407,121	458,329	542,596	569,726	598,213	628,123	659,529	692,506	727,131	763,488	801,662	841,745	PORS & SCRS employer contribution rates are 21.24% & 18.56% respectively.	407,121	458,329	51,208	542,596	84,267
10-4410.5006	GROUP HEALTH INSURANCE	265,179	256,872	270,500	335,272	352,035	369,637	388,119	407,525	427,901	449,296	471,761	495,349	520,117	Current PEBA rates & dependent elections plus 5% increase on 1/1/27. City of IOP specific experience modifier load factor is 1%.	256,872	270,500	13,628	335,272	64,772
10-4410.5007	WORKERS COMPENSATION	105,093	121,913	128,000	135,432	142,204	149,314	156,779	164,618	172,849	181,492	190,566	200,095	210,100	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.	121,913	128,000	6,087	135,432	7,432
10-4420.5010	PRINT AND OFFICE SUPPLIES	13,383	13,521	12,000	14,160	14,514	14,877	15,249	15,630	16,021	16,421	16,832	17,253	17,684	Paper, ink, toner and basic office supplies.	13,521	12,000	(1,521)	14,160	2,160
10-4420.5014	MEMBERSHIP AND DUES	1,813	1,490	2,000	2,000	2,050	2,101	2,154	2,208	2,263	2,319	2,377	2,437	2,498		1,490	2,000	510	2,000	-
10-4420.5015	MEETINGS AND SEMINARS	3,459	2,033	3,000	3,000	3,075	3,152	3,231	3,311	3,394	3,479	3,566	3,655	3,747	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	90,200	92,455	94,766	97,136	99,564	102,053	104,604	107,219	109,900	112,647	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	90,200	2,200
10-4420.5017	VEHICLE MAINTENANCE	60,327	62,025	57,000	60,021	61,522	63,060	64,636	66,252	67,908	69,606	71,346	73,130	74,958	Increased based on actual	62,025	57,000	(5,025)	60,021	3,021
10-4420.5020	ELECTRIC AND GAS	29,325	28,573	32,000	36,160	37,064	37,991	38,940	39,914	40,912	41,935	42,983	44,057	45,159	Increased based on actual. Includes propane. Split 50/50 with Fire Dept. (Dominion Energy rate increase estimated at 13%)	28,573	32,000	3,427	36,160	4,160
10-4420.5021	TELEPHONE/CABLE	53,116	51,001	52,000	58,760	60,229	61,735	63,278	64,860	66,482	68,144	69,847	71,593	73,383	Incls phone/internet Segra ($20k), cellular & data cards ($7k), NCIC line ($7k) and Charleston County radio fee ($28k), and $2.4K for First Responder Priority	51,001	52,000	999	58,760	6,760
10-4420.5022	WATER AND SEWER	5,965	7,878	8,000	8,200	8,405	8,615	8,831	9,051	9,278	9,509	9,747	9,991	10,241		7,878	8,000	122	8,200	200
10-4420.5024	IT EQUP, SOFTWARE & SVCS	54,814	70,255	75,500	67,950	69,649	71,390	73,175	75,004	76,879	78,801	80,771	82,790	84,860	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)
10-4420.5025	NON-CAPITAL TOOLS & EQUIPMENT	16,832	6,379	20,000	14,400	14,760	15,129	15,507	15,895	16,292	16,700	17,117	17,545	17,984	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	49,200	50,430	51,691	52,983	54,308	55,665	57,057	58,483	59,945	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	7,500	8,250	8,456	8,668	8,884	9,106	9,334	9,567	9,807	10,052	10,303	Non-building expense, blowers, sign post digger	5,640	7,500	1,860	8,250	750
10-4420.5041	UNIFORMS	22,762	31,164	23,000	25,300	25,933	26,581	27,245	27,926	28,625	29,340	30,074	30,826	31,596	Normal replacement of uniforms and 2 new staff.	31,164	23,000	(8,164)	25,300	2,300
10-4420.5044	CLEANING/SANITARY SUPPLY	5,609	4,882	5,000	5,125	5,253	5,384	5,519	5,657	5,798	5,943	6,092	6,244	6,400	Building cleaning supplies	4,882	5,000	118	5,125	125
10-4420.5049	MEDICAL AND LAB	9,220	7,629	6,500	6,663	6,829	7,000	7,175	7,354	7,538	7,726	7,920	8,118	8,321	Based on actual.	7,629	6,500	(1,129)	6,663	162
10-4420.5062	INSURANCE	143,345	153,971	159,331	164,111	169,034	174,105	179,328	184,708	190,249	195,957	201,836	207,891	214,127	Forecast 3% annual increase each year. Includes 1/2 cost for underground tanks insurance. Includes a $5k provision for deductibles	153,971	159,331	5,360	164,111	4,780
10-4420.5063	RENT AND LEASES	2,380	3,656	3,000	3,000	3,075	3,152	3,231	3,311	3,394	3,479	3,566	3,655	3,747	Police copier	3,656	3,000	(656)	3,000	-
10-4420.5064	EMPLOYEE TRAINING	13,552	15,461	20,500	21,013	21,538	22,076	22,628	23,194	23,774	24,368	24,977	25,602	26,242	$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	21,013	512
10-4420.5065	PROFESSIONAL SERVICES	4,995	6,006	5,000	5,125	5,253	5,384	5,519	5,657	5,798	5,943	6,092	6,244	6,400	Annual CALEA continuation	6,006	5,000	(1,006)	5,125	125
10-4420.5067	CONTRACTED SERVICES	5,575	12,120	12,000	8,400	8,610	8,825	9,046	9,272	9,504	9,741	9,985	10,235	10,490	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	9,225	9,456	9,692	9,934	10,183	10,437	10,698	10,966	11,240	Allowance for increased promotional and recruitment efforts (National Night Out and Community Events), and investigative fees.	6,028	9,000	2,972	9,000	-
10-4420.5081	CANINE KENNEL EXPENSES	2,203	3,624	4,000	4,400	4,510	4,623	4,738	4,857	4,978	5,103	5,230	5,361	5,495	Includes $2,500 for food, vet appointment, and kennel maintenance supplies for PD K-9 program	3,624	4,000	376	4,400	400
	Audit Reconciliation	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Police	*3,408,780*	*3,593,289*	*3,827,181*	*4,523,571*	*4,733,990*	*4,954,518*	*5,185,652*	*5,427,911*	*5,681,838*	*5,948,007*	*6,227,018*	*6,519,499*	*6,826,113*		3,593,289	3,827,181	233,892	4,523,571	696,390
10-4510.5001	SALARIES & WAGES	2,274,113	2,525,322	2,572,028	3,051,895	3,204,490	3,364,715	3,532,950	3,709,598	3,895,078	4,089,832	4,294,323	4,509,039	4,734,491	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	2,572,028	46,706	3,051,895	479,867
10-4510.5002	OVERTIME WAGES	464,850	591,177	615,734	546,503	573,829	602,520	632,646	664,278	697,492	732,367	768,985	807,435	847,806	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	615,734	24,557	546,503	(69,230)
10-4510.5003	PART-TIME WAGES	7,728	-	360	20,000	21,000	22,050	23,153	24,310	25,526	26,802	28,142	29,549	31,027		-	360	360	20,000	19,640
10-4510.5004	FICA EXPENSE	205,082	233,871	243,787	276,731	290,568	305,096	320,351	336,368	353,187	370,846	389,388	408,858	429,301	FICA rate is 7.65%	233,871	243,787	9,916	276,731	32,944

City of Isle of Palms, SC
FY27 Budget Planning Model
Final
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
10-4510.5005	RETIREMENT EXPENSE	564,762	644,733	675,679	766,627	804,958	845,206	887,466	931,840	978,432	1,027,353	1,078,721	1,132,657	1,189,290	PORS & SCRS employer contribution rates are 21.24% & 18.56% respectively.	644,733	675,679	30,946	766,627	90,948
10-4510.5006	GROUP HEALTH INSURANCE	383,896	435,633	479,660	520,681	546,715	574,050	602,753	632,890	664,535	697,762	732,650	769,282	807,746	Current PEBA rates & dependent elections plus 5% increase on 1/1/27. City of IOP specific experience modifier load factor is 1%.	435,633	479,660	44,027	520,681	41,021
10-4510.5007	WORKERS COMPENSATION	125,083	146,632	164,117	172,896	181,541	190,618	200,149	210,156	220,664	231,697	243,282	255,446	268,218	Based on current SCMIT rates (including an modifier) and forecasted salaries.	146,632	164,117	17,485	172,896	8,779
10-4510.5008	UNEMPLOYMENT	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
10-4520.5010	PRINT AND OFFICE SUPPLIES	5,676	4,848	5,200	5,980	6,130	6,283	6,440	6,601	6,766	6,935	7,108	7,286	7,468	Paper, ink, toner and basic office supplies.	4,848	5,200	352	5,980	780
10-4520.5014	MEMBERSHIP AND DUES	1,208	944	2,000	2,050	2,101	2,154	2,208	2,263	2,319	2,377	2,437	2,498	2,560	Int'l Assoc of Fire Chiefs, Amazon, Costco, Sams, NFPA, SCIAAI, Fire Engineering, EMS Assc, Fire Alarm	944	2,000	1,056	2,050	50
10-4520.5015	MEETINGS AND SEMINARS	6,338	3,979	9,900	11,682	11,974	12,273	12,580	12,895	13,217	13,548	13,886	14,233	14,589	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	9,900	5,921	11,682	1,782
10-4520.5016	VEHICLE, FUEL & OIL	27,957	23,578	23,000	23,575	24,164	24,768	25,388	26,022	26,673	27,340	28,023	28,724	29,442	Budget based on recent 12 months usage and an estimated $3.00/gallon cost for marine-grade unleaded and $3.70 gallon cost for diesel fuel per Southeastern Fuel.	23,578	23,000	(578)	23,575	575
10-4520.5017	VEHICLE MAINTENANCE	63,827	94,776	80,000	70,000	71,750	73,544	75,382	77,267	79,199	81,179	83,208	85,288	87,420	Increased based on age of tower 1002 truck scheduled for replacement in FY27	94,776	80,000	(14,776)	70,000	(10,000)
10-4520.5020	ELECTRIC AND GAS	44,212	45,414	46,000	51,980	53,280	54,611	55,977	57,376	58,811	60,281	61,788	63,333	64,916	Dominion Energy rate increase estimated at 13%	45,414	46,000	586	51,980	5,980
10-4520.5021	TELEPHONE/CABLE	52,518	54,449	61,000	63,440	65,026	66,652	68,318	70,026	71,777	73,571	75,410	77,295	79,228	Incls phone/internet ($30.5k), cellular & data cards ($8k) and Charleston County radio fee ($27k)	54,449	61,000	6,551	63,440	2,440
10-4520.5022	WATER AND SEWER	11,836	15,051	16,000	16,400	16,810	17,230	17,661	18,103	18,555	19,019	19,494	19,982	20,481		15,051	16,000	949	16,400	400
10-4520.5024	IT EQUP, SOFTWARE & SVCS	64,376	34,580	53,500	71,155	72,934	74,757	76,626	78,542	80,505	82,518	84,581	86,695	88,863	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	10,250	10,506	10,769	11,038	11,314	11,597	11,887	12,184	12,489	12,801	Provision for small (<$5k) equipment as needed.	10,108	10,000	(108)	10,250	250
10-4520.5026	MAINT & SERVICE CONTRACTS	44,043	43,352	41,000	48,790	50,010	51,260	52,541	53,855	55,201	56,581	57,996	59,446	60,932	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	15,375	15,759	16,153	16,557	16,971	17,395	17,830	18,276	18,733	19,201	Includes $5k for radio battery replacements	15,839	15,000	(839)	15,375	375
10-4520.5041	UNIFORMS	42,548	42,689	46,000	47,150	48,329	49,537	50,775	52,045	53,346	54,680	56,047	57,448	58,884	Increased to allow for a more professional standard among all employees. Provides for quick dry summer uniforms.	42,689	46,000	3,311	47,150	1,150
10-4520.5044	CLEANING/SANITARY SUPPLY	12,448	11,777	13,000	13,325	13,658	14,000	14,350	14,708	15,076	15,453	15,839	16,235	16,641	Increased based on actual	11,777	13,000	1,223	13,325	325
10-4520.5049	MEDICAL AND LAB	66,692	50,270	40,500	41,513	42,550	43,614	44,704	45,822	46,968	48,142	49,345	50,579	51,843	Paramedic supplies and to maintain the paramedic program.	50,270	40,500	(9,770)	41,513	1,013
10-4520.5062	INSURANCE	182,435	198,366	212,311	218,680	225,240	231,998	238,958	246,126	253,510	261,115	268,949	277,017	285,328	Forecast 3% 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	212,311	13,945	218,680	6,369
10-4520.5063	RENT AND LEASES	533	2,274	2,449	2,449	2,510	2,572	2,637	2,703	2,770	2,840	2,911	2,983	3,058	Fire Dept copier. Timeclock rental moved to IT account	2,274	2,449	175	2,449	-
10-4520.5064	EMPLOYEE TRAINING	20,015	29,134	26,500	27,163	27,842	28,538	29,251	29,982	30,732	31,500	32,288	33,095	33,922	Increased to allow for bringing in outside trainers	29,134	26,500	(2,634)	27,163	662
10-4520.5065	PROFESSIONAL SERVICES	29,621	38,462	39,400	39,991	40,991	42,016	43,066	44,143	45,246	46,377	47,537	48,725	49,943	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	10,125	10,378	10,638	10,904	11,176	11,456	11,742	12,035	12,336	12,645	Added $2,000 for fire prevention materials, kids helmets, etc.	10,220	9,000	(1,220)	10,125	1,125
10-4520.5080	VOLUNTEER FIRE POINTS	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
10-4520.5085	CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Audit Reconciliation	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Fire	*4,731,653*	*5,307,478*	*5,503,124*	*6,146,405*	*6,435,042*	*6,737,621*	*7,054,828*	*7,387,380*	*7,736,032*	*8,101,573*	*8,484,834*	*8,886,687*	*9,308,046*		5,307,478	5,503,124	195,646	6,146,405	643,281
	Total - Public Safety	8,140,437	8,900,767	9,330,306	10,669,976	11,169,031	11,692,140	12,240,480	12,815,291	13,417,870	14,049,580	14,711,852	15,406,186	16,134,159		8,900,767	9,330,306	429,539	10,669,976	1,339,670
	Building Planning and Engineering																	-		-
10-4710.5001	SALARIES & WAGES	333,413	293,826	276,903	455,855	478,648	502,580	527,709	554,095	581,800	610,890	641,434	673,506	707,181	Includes Evergreen Compensation Study and 2.8 % for COLA and 3% for merit. Long term forecasts include an annual 5% increase, maybe adjusted by future wage studies.	293,826	276,903	(16,923)	455,855	178,952
10-4710.5002	OVERTIME WAGES	2,335	1,187	1,543	1,303	1,368	1,436	1,508	1,583	1,662	1,746	1,833	1,924	2,021	Forecast increase is 2.5% per year	1,187	1,543	356	1,303	(241)
10-4710.5004	FICA EXPENSE	24,792	15,619	21,301	34,973	36,721	38,557	40,485	42,509	44,635	46,867	49,210	51,670	54,254	FICA rate is 7.65%	15,619	21,301	5,682	34,973	13,671
10-4710.5005	RETIREMENT EXPENSE	59,913	58,547	52,782	84,848	89,091	93,545	98,223	103,134	108,291	113,705	119,390	125,360	131,628	SCRS employer contribution rates are 18.56%	58,547	52,782	(5,765)	84,848	32,066
10-4710.5006	GROUP HEALTH INSURANCE	64,306	53,014	42,885	78,504	82,429	86,550	90,878	95,422	100,193	105,202	110,462	115,985	121,785	Current PEBA rates & dependent elections plus 5% increase on 1/1/27. City of IOP specific experience modifier load factor is 1%.	53,014	42,885	(10,129)	78,504	35,619
10-4710.5007	WORKERS COMPENSATION	2,310	2,691	3,257	4,837	5,079	5,333	5,599	5,879	6,173	6,482	6,806	7,146	7,503	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.	2,691	3,257	566	4,837	1,580
10-4720.5010	PRINT AND OFFICE SUPPLIES	11,776	6,786	9,000	12,420	12,731	13,049	13,375	13,709	14,052	14,403	14,763	15,133	15,511	Paper, ink, toner and basic office supplies.	6,786	9,000	2,214	12,420	3,420
10-4720.5014	MEMBERSHIP AND DUES	616	390	1,000	2,000	2,050	2,101	2,154	2,208	2,263	2,319	2,377	2,437	2,498	Floodplain Management Membership Dues	390	1,000	610	2,000	1,000
10-4720.5015	MEETINGS AND SEMINARS	2,211	1,723	2,500	5,000	5,125	5,253	5,384	5,519	5,657	5,798	5,943	6,092	6,244	Meetings and conferences for Zoning Administrator and Business License Coordinator	1,723	2,500	777	5,000	2,500
10-4720.5016	VEHICLE, FUEL & OIL	3,313	2,254	2,700	3,375	3,459	3,546	3,635	3,725	3,819	3,914	4,012	4,112	4,215	Budget based on recent 12 months usage and an estimated $3.00/gallon cost for marine-grade unleaded and $3.70 gallon cost for diesel fuel per Southeastern Fuel.	2,254	2,700	446	3,375	675
10-4720.5017	VEHICLE MAINTENANCE	571	1,737	6,300	2,205	2,260	2,317	2,375	2,434	2,495	2,557	2,621	2,687	2,754	Truck scheduled to be replaced in FY27	1,737	6,300	4,563	2,205	(4,095)
10-4720.5020	ELECTRIC AND GAS	6,517	5,537	7,000	7,910	8,108	8,310	8,518	8,731	8,949	9,173	9,403	9,638	9,879	Dominion Energy estimated rate increase 13%.	5,537	7,000	1,463	7,910	910
10-4720.5021	TELEPHONE/CABLE	3,696	4,273	6,100	6,253	6,409	6,569	6,733	6,902	7,074	7,251	7,432	7,618	7,809		4,273	6,100	1,827	6,253	152
10-4720.5022	WATER AND SEWER	1,553	1,687	1,600	1,600	1,640	1,681	1,723	1,766	1,810	1,856	1,902	1,949	1,998		1,687	1,600	(87)	1,600	-
10-4720.5024	IT EQUP, SOFTWARE & SVCS	19,245	57,921	26,390	15,834	16,230	16,636	17,051	17,478	17,915	18,363	18,822	19,292	19,774	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	26,390	(31,531)	15,834	(10,556)
10-4720.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	-	1,000	1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249	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	-

City of Isle of Palms, SC
FY27 Budget Planning Model
Final
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
10-4720.5026	MAINT & SERVICE CONTRACTS	8,680	11,001	73,492	11,024	11,299	11,582	11,871	12,168	12,472	12,784	13,104	13,431	13,767	Includes provision for extended janitorial service, pest control, HVAC maintenance, etc. FY27 does not include Inspection Contractor	11,001	73,492	62,491	11,024	(62,468)
10-4720.5027	MACHINE/EQUIPMENT REPAIR	-	-	500	500	513	525	538	552	566	580	594	609	624		-	500	500	500	-
10-4720.5041	UNIFORMS	989	153	500	625	641	657	673	690	707	725	743	762	781	City logo items	153	500	347	625	125
10-4720.5044	CLEANING/SANITARY SUPPLY	-	44	500	500	513	525	538	552	566	580	594	609	624	Daily cleaning supplies	44	500	456	500	-
10-4720.5049	MEDICAL AND LAB	140	267	250	250	256	263	269	276	283	290	297	305	312	First Aid Supplies	267	250	(17)	250	-
10-4720.5062	INSURANCE	13,361	14,440	17,067	17,579	18,106	18,650	19,209	19,785	20,379	20,990	21,620	22,269	22,937	Forecast 3% annual increase each year	14,440	17,067	2,627	17,579	512
10-4720.5063	RENT AND LEASES	155	882	1,500	1,500	1,538	1,576	1,615	1,656	1,697	1,740	1,783	1,828	1,873	Copier rental.	882	1,500	618	1,500	-
10-4720.5064	EMPLOYEE TRAINING	2,548	-	3,703	3,795	3,890	3,987	4,087	4,189	4,294	4,401	4,511	4,624	4,740		-	3,703	3,703	3,795	93
10-4720.5065	PROFESSIONAL SERVICES	10,953	8,551	7,000	35,700	36,593	37,507	38,445	39,406	40,391	41,401	42,436	43,497	44,584	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), Business license and permit compliance review (audit) ($25,200)	8,551	7,000	(1,551)	35,700	28,700
10-4720.5066	TEMPORARY LABOR	-	-	-	-	-	-	-	-	-	-	-	-	-	Department is fully staffed	-	-	-	-	-
10-4720.5079	MISC. & CONTINGENCY EXP	1,444	113	700	700	718	735	754	773	792	812	832	853	874		113	700	587	700	-
10-4720.5085	CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Audit Reconciliation	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Building Planning and Engineering	*574,839*	*542,643*	*567,473*	*790,089*	*826,437*	*864,522*	*904,428*	*946,245*	*990,065*	*1,035,988*	*1,084,115*	*1,134,554*	*1,187,419*		542,643	567,473	24,830	790,089	222,616
	Total - Building Planning and Engineering	574,837	542,643	567,473	790,089	826,437	864,522	904,428	946,245	990,065	1,035,988	1,084,115	1,134,554	1,187,419		542,643	567,473	24,830	790,089	222,616
	Public Works																	-		-
10-4610.5001	SALARIES & WAGES	656,834	694,068	757,181	773,772	812,461	853,084	895,738	940,525	987,551	1,036,929	1,088,775	1,143,214	1,200,375	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	757,181	63,113	773,772	16,591
10-4610.5002	OVERTIME WAGES	12,778	21,011	39,338	13,848	14,540	15,267	16,031	16,832	17,674	18,558	19,485	20,460	21,483	Includes OT provision for beach cleanup as needed.	21,011	39,338	18,327	13,848	(25,490)
10-4610.5003	PART-TIME WAGES	19,629	27,489	34,673	28,625	30,056	31,559	33,137	34,794	36,534	38,360	40,278	42,292	44,407	Part-time weekend restroom maintenance/attendant. 100% of wages and fringes covered by transfer in from Muni Atax fund.	27,489	34,673	7,184	28,625	(6,048)
10-4610.5004	FICA EXPENSE	51,265	55,470	60,934	62,443	65,565	68,843	72,285	75,900	79,695	83,679	87,863	92,256	96,869	FICA rate is 7.65%	55,470	60,934	5,464	62,443	1,509
10-4610.5005	RETIREMENT EXPENSE	117,705	126,597	147,834	146,182	153,491	161,166	169,224	177,685	186,570	195,898	205,693	215,978	226,777	SCRS employer contribution rates are 18.56%	126,597	147,834	21,237	146,182	(1,652)
10-4610.5006	GROUP HEALTH INSURANCE	114,765	123,430	125,988	133,709	140,394	147,414	154,785	162,524	170,650	179,183	188,142	197,549	207,426	Current PEBA rates & dependent elections plus 5% increase on 1/1/27. City of IOP specific experience modifier load factor is 1%.	123,430	125,988	2,558	133,709	7,720
10-4610.5007	WORKERS COMPENSATION	56,190	56,210	67,203	64,446	67,668	71,051	74,604	78,334	82,251	86,363	90,682	95,216	99,976	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.	56,210	67,203	10,993	64,446	(2,757)
10-4620.5010	PRINT AND OFFICE SUPPLIES	162	551	1,000	1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249	Paper, ink, toner and basic office supplies.	551	1,000	449	1,000	-
10-4620.5014	MEMBERSHIP AND DUES	(34)	-	250	500	513	525	538	552	566	580	594	609	624		-	250	250	500	250
10-4620.5015	MEETINGS AND SEMINARS	161	241	600	600	615	630	646	662	679	696	713	731	749	Attendance at stormwater managers meetings	241	600	359	600	-
10-4620.5016	VEHICLE, FUEL & OIL	85,577	85,079	83,000	86,320	88,478	90,690	92,957	95,281	97,663	100,105	102,607	105,173	107,802	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	83,000	(2,079)	86,320	3,320
10-4620.5017	VEHICLE MAINTENANCE	219,456	207,857	229,895	235,642	241,533	247,571	253,761	260,105	266,607	273,272	280,104	287,107	294,285	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	229,895	22,038	235,642	5,747
10-4620.5020	ELECTRIC AND GAS	75,905	82,835	88,319	99,800	102,295	104,853	107,474	110,161	112,915	115,738	118,631	121,597	124,637	Increased based on actual. Also include the street lights. Dominion Energy rate increase estimated at 13%.	82,835	88,319	5,484	99,800	11,481
10-4620.5021	TELEPHONE/CABLE	13,270	16,169	15,440	15,826	16,222	16,627	17,043	17,469	17,906	18,353	18,812	19,282	19,765		16,169	15,440	(729)	15,826	386
10-4620.5022	WATER AND SEWER	1,304	3,782	6,350	6,509	6,671	6,838	7,009	7,184	7,364	7,548	7,737	7,930	8,129	Includes irrigation	3,782	6,350	2,568	6,509	159
10-4620.5024	IT EQUP, SOFTWARE & SVCS	2,790	1,000	6,000	18,300	18,758	19,226	19,707	20,200	20,705	21,222	21,753	22,297	22,854	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	6,000	5,000	18,300	12,300
	NON-CAPITAL TOOLS &																			
10-4620.5025	EQUIPMENT	6,302	6,244	8,000	8,000	8,200	8,405	8,615	8,831	9,051	9,278	9,509	9,747	9,991	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	13,500	17,550	17,989	18,438	18,899	19,372	19,856	20,353	20,861	21,383	21,918	Includes extended monthly janitorial service and pest control.	15,628	13,500	(2,128)	17,550	4,050
10-4620.5027	MACHINE/EQUIPMENT REPAIR	171	194	8,000	8,000	8,200	8,405	8,615	8,831	9,051	9,278	9,509	9,747	9,991	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	15,888	16,285	16,692	17,109	17,537	17,975	18,425	18,885	19,357	19,841	Weekly uniform service + $150/yr per employee for steel-toed boots and includes more frequent uniform replacements.	14,898	15,500	602	15,888	387
10-4620.5044	CLEANING/SANITARY SUPPLY	1,176	2,063	2,000	2,050	2,101	2,154	2,208	2,263	2,319	2,377	2,437	2,498	2,560		2,063	2,000	(63)	2,050	50
10-4620.5049	MEDICAL AND LAB	3,164	4,432	4,000	4,100	4,203	4,308	4,415	4,526	4,639	4,755	4,874	4,995	5,120	Cintas First Aid	4,432	4,000	(432)	4,100	100
10-4620.5054	STREET SIGNS	1,763	-	4,836	4,836	4,957	5,081	5,208	5,339	5,472	5,609	5,749	5,893	6,040	Covers island wide street name signs only as needed.	-	4,836	4,836	4,836	-
10-4620.5062	INSURANCE	51,620	55,587	53,030	54,621	56,259	57,947	59,685	61,476	63,320	65,220	67,177	69,192	71,268	Forecast 3% annual increase each year. Includes underground storage tank insurance on (2) fuel tanks.	55,587	53,030	(2,557)	54,621	1,591
10-4620.5063	RENT AND LEASES	11,934	1,167	1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249	1,280	Covers hydrogen and acetylene tanks for welding. Timeclock rental moved to IT account.	1,167	1,000	(167)	1,025	25
10-4620.5064	EMPLOYEE TRAINING	-	-	500	5,500	5,638	5,778	5,923	6,071	6,223	6,378	6,538	6,701	6,869	CDL driver Training course	-	500	500	5,500	5,000
10-4620.5065	PROFESSIONAL SERVICES	3,365	3,705	3,700	3,700	3,793	3,887	3,984	4,084	4,186	4,291	4,398	4,508	4,621	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	318,091	270,377	277,137	284,065	291,167	298,446	305,907	313,555	321,394	329,429	337,664	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	318,091	69,897	270,377	(47,714)
10-4620.5067	CONTRACTED SERVICES	1,463	1,112	1,500	1,538	1,576	1,615	1,656	1,697	1,740	1,783	1,828	1,873	1,920	Covers annual shred day service	1,112	1,500	388	1,538	37
10-4620.5079	MISC. & CONTINGENCY EXP	1,089	1,491	1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249	1,280		1,491	1,000	(491)	1,025	25
10-4620.5089	GARBAGE CART PROCUREMENT	16,310	95,619	75,000	99,000	-	-	-	-	-	-	-	-	-	Includes second phase of new carts for residents as part of side loader transition. New carts are sold for $75	95,619	75,000	(20,619)	99,000	24,000
	Audit Reconciliation	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Public Works	*1,780,188*	*1,952,123*	*2,173,662*	*2,184,731*	*2,168,723*	*2,255,327*	*2,345,709*	*2,440,046*	*2,538,519*	*2,641,322*	*2,748,655*	*2,860,730*	*2,977,769*		1,952,123	2,173,662	221,539	2,184,731	11,069
	Total - Public Works	1,780,188	1,952,123	2,173,662	2,184,731	2,168,723	2,255,327	2,345,709	2,440,046	2,538,519	2,641,322	2,748,655	2,860,730	2,977,769		1,952,123	2,173,662	221,539	2,184,731	11,069
	Recreation																	-		-
10-4810.5001	SALARIES & WAGES	405,685	421,698	448,303	481,934	506,031	531,332	557,899	585,794	615,084	645,838	678,130	712,036	747,638	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	481,934	33,631
10-4810.5002	OVERTIME WAGES	1,633	2,180	2,714	2,919	3,065	3,218	3,379	3,548	3,725	3,911	4,107	4,312	4,528	Forecast increase is 2.5% per year	2,180	2,714	534	2,919	205
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	58,171	61,080	64,134	67,340	70,707	74,243	77,955	81,853	85,945	90,243	FICA rate is 7.65%	51,335	54,989	3,654	58,171	3,182
10-4810.5005	RETIREMENT EXPENSE	71,890	75,127	85,034	91,314	95,879	100,673	105,707	110,992	116,542	122,369	128,487	134,912	141,657	SCRS employer contribution rates are 18.56%	75,127	85,034	9,907	91,314	6,280
10-4810.5006	GROUP HEALTH INSURANCE	66,701	71,473	82,282	83,078	87,231	91,593	96,173	100,981	106,030	111,332	116,898	122,743	128,881	Current PEBA rates & dependent elections plus 5% increase on 1/1/27. City of IOP specific experience modifier load factor is 1%.	71,473	82,282	10,809	83,078	796

City of Isle of Palms, SC
FY27 Budget Planning Model
Final
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
10-4810.5007 WORKERS COMPENSATION	20,210	24,506	23,097	21,549	22,626	23,758	24,946	26,193	27,503	28,878	30,322	31,838	33,430	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.	24,506	23,097	(1,409)	21,549	(1,548)
10-4820.5010 PRINT AND OFFICE SUPPLIES	11,954	10,575	11,250	13,388	13,722	14,065	14,417	14,777	15,147	15,525	15,914	16,311	16,719	Paper, ink, toner and basic office supplies.	10,575	11,250	675	13,388	2,138
10-4820.5014 MEMBERSHIP AND DUES	1,581	976	1,600	1,640	1,681	1,723	1,766	1,810	1,856	1,902	1,949	1,998	2,048		976	1,600	624	1,640	40
10-4820.5015 MEETINGS AND SEMINARS	1,996	2,440	3,500	3,588	3,677	3,769	3,863	3,960	4,059	4,160	4,264	4,371	4,480	Increased based on more staff attending conferences and CE	2,440	3,500	1,060	3,588	87
10-4820.5016 VEHICLE, FUEL & OIL	3,983	3,304	3,500	3,570	3,659	3,751	3,844	3,941	4,039	4,140	4,244	4,350	4,458	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	3,500	196	3,570	70
10-4820.5017 VEHICLE MAINTENANCE	2,672	911	2,000	2,050	2,101	2,154	2,208	2,263	2,319	2,377	2,437	2,498	2,560	Three vehicles, general maintenance	911	2,000	1,089	2,050	50
10-4820.5020 ELECTRIC AND GAS	35,135	34,421	36,000	40,680	41,697	42,739	43,808	44,903	46,026	47,176	48,356	49,565	50,804	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	11,000	11,275	11,557	11,846	12,142	12,445	12,757	13,076	13,402	13,737	14,081		9,990	11,000	1,010	11,275	275
10-4820.5022 WATER AND SEWER	4,532	6,045	6,000	6,150	6,304	6,461	6,623	6,788	6,958	7,132	7,310	7,493	7,681		6,045	6,000	(45)	6,150	150
10-4820.5024 IT EQUP, SOFTWARE & SVCS	3,496	5,878	9,500	9,500	9,738	9,981	10,230	10,486	10,748	11,017	11,293	11,575	11,864	Incls Rec Dept timekeeping (3k), hardware replacements (6k), and misc provision (.5k).	5,878	9,500	3,622	9,500	-
NON-CAPITAL TOOLS & 10-4820.5025 EQUIPMENT	2,731	1,983	2,000	2,000	2,050	2,101	2,154	2,208	2,263	2,319	2,377	2,437	2,498	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	49,200	50,430	51,691	52,983	54,308	55,665	57,057	58,483	59,945	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	2,563	2,627	2,692	2,760	2,829	2,899	2,972	3,046	3,122	3,200		2,500	2,500	-	2,563	63
10-4820.5041 UNIFORMS	2,581	912	1,950	1,999	2,049	2,100	2,152	2,206	2,261	2,318	2,376	2,435	2,496		912	1,950	1,038	1,999	49
10-4820.5044 CLEANING/SANITARY SUPPLY	8,000	7,995	8,000	8,200	8,405	8,615	8,831	9,051	9,278	9,509	9,747	9,991	10,241		7,995	8,000	5	8,200	200
10-4820.5049 MEDICAL AND LAB	608	330	750	769	788	808	828	849	870	892	914	937	960	First Aid supplies	330	750	420	769	19
10-4820.5062 INSURANCE	69,596	79,380	91,240	93,977	96,796	99,700	102,691	105,772	108,945	112,213	115,580	119,047	122,618	Forecast 3% annual increase each year	79,380	91,240	11,860	93,977	2,737
10-4820.5063 RENT AND LEASES	1,447	2,201	2,850	2,850	2,921	2,994	3,069	3,146	3,225	3,305	3,388	3,472	3,559	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	2,563	2,627	2,692	2,760	2,829	2,899	2,972	3,046	3,122		2,447	2,500	53	2,500	-
10-4820.5065 PROFESSIONAL SERVICES	120	-	120	123	126	129	132	136	139	143	146	150	154	Annual backflow tests	-	120	120	123	3
10-4820.5066 TEMPORARY LABOR	-	-	-	2,000	2,050	2,101	2,154	2,208	2,263	2,319	2,377	2,437	2,498	Added budget to address temporary staffing needs	-	-	-	2,000	2,000
10-4820.5079 MISC. & CONTINGENCY EXP	2,651	864	3,000	3,075	3,152	3,231	3,311	3,394	3,479	3,566	3,655	3,747	3,840		864	3,000	2,136	3,075	75
10-4830.5088 5 & UNDER GROUPS	663	939	1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249	1,280	Under 5 activities including additional toddlers programming.	939	1,000	61	1,025	25
10-4830.5091 PROGRAMS	5,019	6,961	11,212	8,633	8,849	9,071	9,297	9,530	9,768	10,012	10,263	10,519	10,782	Supplies for all youth and adult programming	6,961	11,212	4,251	8,633	(2,579)
10-4830.5092 SPECIAL ACTIVITIES/EVENTS	19,037	19,076	22,500	24,750	25,369	26,003	26,653	27,319	28,002	28,702	29,420	30,155	30,909	Includes Doggie Day, Halloween, Ghostly Tide Tales	19,076	22,500	3,424	24,750	2,250
10-4830.5093 SUMMER CAMPS	12,688	12,102	15,500	15,500	15,888	16,285	16,692	17,109	17,537	17,975	18,425	18,885	19,357		12,102	15,500	3,398	15,500	-
10-4830.5095 THEME ACTIVITIES	3,456	4,997	6,000	6,150	6,000	6,150	6,304	6,461	6,623	6,788	6,958	7,132	7,310	Includes Farmers Market and community offerings.	4,997	6,000	1,003	6,150	150
10-4830.5097 ADULT SPORTS	11,010	9,806	16,000	16,400	16,810	17,230	17,661	18,103	18,555	19,019	19,494	19,982	20,481	Official/umpires' rates and cost athletic equipment	9,806	16,000	6,194	16,400	400
10-4830.5098 YOUTH SPORTS	27,837	25,167	38,000	38,950	39,924	40,922	41,945	42,994	44,068	45,170	46,299	47,457	48,643	Official/umpires' rates and cost athletic equipment	25,167	38,000	12,833	38,950	950
10-4830.5099 KEENAGERS	3,806	3,274	4,500	4,613	4,500	4,613	4,728	4,846	4,967	5,091	5,219	5,349	5,483	Keenagers programming	3,274	4,500	1,226	4,613	113
10-4820.5085 CAPITAL OUTLAY	-	9,250	-	-	-	-	-	-	-	-	-	-	-		9,250	-	(9,250)	-	-
Audit Reconciliation		-		-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Total - Recreation	*1,136,688*	*1,202,578*	*1,326,191*	*1,390,435*	*1,450,497*	*1,513,874*	*1,580,182*	*1,649,561*	*1,722,158*	*1,798,127*	*1,877,630*	*1,960,837*	*2,047,926*						
Total - Recreation	1,136,691	1,202,578	1,326,191	1,390,435	1,450,497	1,513,874	1,580,182	1,649,561	1,722,158	1,798,127	1,877,630	1,960,837	2,047,926		1,202,578	1,326,191	123,613	1,390,435	64,244
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	-	-	-	205,825	214,573	223,692	233,199	243,110	253,442	264,214	275,443	287,149	299,353	Fire ladder truck $2.5m at .93 millage	-	-	-	205,825	205,825
Interest	-	-	-	106,250	97,502	88,383	78,876	68,965	58,633	47,862	36,633	24,926	12,722	Fire ladder truck $2.5m at .93 millage	-	-	-	106,250	106,250
Total - Debt service (proposed):	-	-	-	312,075	312,075	312,075	312,075	312,075	312,075	312,075	312,075	312,075	312,075		-	-	-	312,075	312,075
Total expenditures	14,655,452	15,643,564	16,798,784	18,949,937	19,622,185	19,890,082	20,794,740	21,638,337	22,630,926	23,556,871	24,640,381	25,641,159	26,560,542		15,643,565	16,798,784	1,155,220	18,949,937	2,151,154
Revenues over (under) expenditures	991,196	1,042,635	475,612	(228,512)	(514,143)	(818,867)	(1,317,972)	(1,778,106)	(2,373,577)	(2,891,361)	(3,547,143)	(4,104,558)	(4,596,372)		1,042,632	475,612	(567,023)	(246,799)	(722,414)
																	-		
Other Financing Sources (Uses):																	-		
Insurance Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
10-3860.4530 Proceeds from Issuance of Debt	147,122	45,443	58,677	98,184	99,926	100,925	101,934	102,954	103,983	105,023	106,073	107,134	108,205	Software Subscriptions GASB 96-This is due to the accounting requirement to recognize the value of the asset acquired through the arrangement. This is a non-cash entry.	45,443	58,677	13,234	98,184	39,507
10-3500.4504 Sale of Capital Assets	80,916	46,690	10,752	165,752	11,603	11,603	11,603	11,603	11,603	11,603	11,603	11,603	11,603	Gov Deal sales of replacing vehicles	46,690	10,752	(35,938)	165,752	155,000
Transfers in	-																-		

City of Isle of Palms, SC

FY27 Budget Planning Model
Final
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
															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	745,744	1,044,042	500,000	500,000	800,000	1,100,000	2,200,000	3,800,000	1,995,000	2,300,000	Transfer for PD $142k, fire $ 469k, PW $261.4	-	904,821	904,821	745,744	(159,077)
	From State Accommodations Tax Fund	-	-	1,157,917	659,510	960,640	750,000	750,000	1,200,000	1,250,000	2,700,000	4,000,000	1,700,000	2,500,000	Transfer for PD $122.4k, fire $ 257.8k, general $34k, PW $34k, building $87.3k, Rec $3k	-	1,157,917	1,157,917	659,510	(498,407)
	From Hospitality Tax Fund	-	-	600,321	434,844	478,328	400,000	412,000	500,000	475,000	700,000	700,000	770,000	575,000	Transfer for PD $269.8k, fire $93.2k, PW 99.7k	-	600,321	600,321	434,844	(165,477)
	From Beach Preservation Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From Marina Enterprise Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From Victim Assistance Fund	-	-	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	Transfer for PD victim's advocate	-	3,000	3,000	3,000	-
	From Recreation Building Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Transfers in	1,488,628	2,440,354	2,666,059	1,843,099	2,486,010	1,653,000	1,665,000	2,503,000	2,828,000	5,603,000	8,503,000	4,468,000	5,378,000		2,440,354	2,666,059	225,705	1,843,099	(822,960)
	Transfers out															-	-	-	-	-
10-3900.5901	Transfers out	(73,683)	-	-	-	-	-	-	-	-	-	-	-	-	Transfers Out to Capital Projects Fund. (Will adjust as needed to cover GF expenses)	-	-	-	-	-
	To Capital Projects Fund	(2,116,341)	(3,224,795)	(2,069,887)	(1,078,523)	(1,733,396)	(946,661)	(410,565)	(589,450)	(320,009)	(2,178,265)	(4,173,533)	(482,179)	(901,436)		(3,224,795)	(2,069,887)	1,154,908	(1,078,523)	991,364
	To General Fund Assigned Fund Balance				-															
0.0%	To Municipal Accommodations Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To State Accommodations Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Hospitality Tax Fund	(258,921)	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	To Beach Preservation Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Marina Enterprise Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Victim Assistance Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Recreation Building Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Transfers out	(2,448,944)	(3,224,795)	(2,069,887)	(1,078,523)	(1,733,396)	(946,661)	(410,565)	(589,450)	(320,009)	(2,178,265)	(4,173,533)	(482,179)	(901,436)		(3,224,795)	(2,069,887)	1,154,908	(1,078,523)	991,364
	Total other financing sources (uses)	(732,277)	(692,308)	665,601	1,028,512	864,143	818,867	1,367,972	2,028,106	2,623,577	3,541,361	4,447,143	4,104,558	4,596,372		(692,308)	665,601	1,357,909	1,028,512	362,911
	Additions to Reserved FB 30%				800,000	350,000	-	50,000	250,000	250,000	650,000	900,000	-	-						
	Net change in fund balances	258,919	350,327	1,141,213	-	-	-	0	-	(0)	-	-	-	-		350,324	1,141,213	790,886	781,713	(359,503)
	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	5,182,460	5,982,460	6,332,460	6,332,460	6,382,460	6,632,460	6,882,460	7,532,460	8,432,460	8,432,460	8,432,460		4,041,247	5,182,460	1,141,213	5,982,460	800,000
	Total - Unassigned	3,727,518	4,041,247	5,182,460	5,982,460	6,332,460	6,332,460	6,382,460	6,632,460	6,882,460	7,532,460	8,432,460	8,432,460	8,432,460		4,041,247	5,182,460	1,141,213	5,982,460	800,000
	Total Fund Balance	4,811,839	5,162,166	6,303,379	7,103,379	7,453,379	7,453,379	7,503,379	7,753,379	8,003,379	8,653,379	9,553,379	9,553,379	9,553,379		5,162,166	6,303,379	1,141,213	7,103,379	800,000
	Total Fund Balance - % of Revenues	28.1%	27.0%	31.6%	34.5%	34.52%	35.96%	35.49%	34.67%	34.67%	32.94%	32.28%	36.74%	34.94%		27.0%	31.6%	4.6%	34.6%	3.0%
	Unassigned Fund Balance - % of Revenues	23.8%	24.2%	30.0%	32.0%	33.14%	33.20%	32.77%	33.40%	33.98%	36.45%	39.98%	39.15%	38.39%		24.2%	30.0%	5.8%	32.0%	2.0%
	Unassigned Fund Balance - % of Expenditures	25.4%	25.8%	30.9%	31.6%	32.27%	31.84%	30.69%	30.65%	30.41%	31.98%	34.22%	32.89%	31.75%		25.8%	30.9%	5.0%	31.6%	0.7%
																				-
	Net Earnings	258,919	350,327	1,141,213	-	-	-	0	-	(0)	-	-	-	-		350,324	1,141,213	790,889	781,713	(359,503)
	Unassigned FB Requirement	4,396,636	4,693,069	5,039,635	5,684,981	5,886,655	5,967,025	6,238,422	6,491,501	6,789,278	7,067,061	7,392,114	7,692,348	7,968,163		4,693,070	5,039,635	346,566	5,684,981	645,346

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

		Actual 2024	Actual 2025	Forecast 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032	Projected 2033	Projected 2034	Projected 2035	Projected 2036		Actual 2025	Forecast 2026	Increase/Decrease From Actual 2025	Projected 2027	Increase/Decrease From Forecast 2026
	Revenues:																			
20-3450.4111	GRANT INCOME	141,064	1,853,814	3,860,711	3,200,529	2,000,011	2,000,011	-	-	-	-	-	-	-	Budget assumes $1M stormwater grant to be used for waterway blvd and $2m estimated from SCPRT or Federal grant requested and $200k from NPDES.	1,853,814	3,860,711	2,006,897	3,200,529	(660,182)
20-3500.4505	INTEREST INCOME	725,794	712,712	635,000	481,358	403,500	327,807	312,964	292,918	276,374	263,342	254,200	240,957	235,750	Interest income based on 3% annual rate of LGIP investment balance.	712,712	635,000	(77,712)	481,358	(153,642)
20-3500.4501	MISCELLANEOUS REVENUE	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Proposed Operating Revenue																			
	Recurring Annually	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Structured	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Proposed Operating Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total revenues	866,858	2,566,526	4,495,711	3,681,887	2,403,510	2,327,818	312,964	292,918	276,374	263,342	254,200	240,957	235,750		2,566,526	4,495,711	1,929,185	3,681,887	(813,824)
	Actual growth	83.79%	196.07%	75.17%	-18.10%	-34.72%	-3.15%	-86.56%	-6.41%	-5.65%	-4.72%	-3.47%	-5.21%	-2.16%		196.07%	75.17%	n/a	-18.10%	-118.10%
	Expenditures:																			
20-0000.0000	Audit	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
20-4140.5024	IT EQUP, SOFTWARE & SVCS	438	1,339	-	-	-	-	-	-	-	-	-	-	-		1,339	-	(1,339)	-	-
20-4140.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	-	2,000	3,000	3,075	3,152	3,231	3,311	3,394	3,479	3,566	3,655	3,747	Provision for City Hall and Council Chamber furniture as needed.	-	2,000	2,000	3,000	1,000
20-4140.5026	MAINT & SERVICE CONTRACTS	-	3,277	125,000	30,000	30,750	31,519	32,307	33,114	33,942	34,791	35,661	36,552	37,466	Building maintenance contingency to proactively address issues as needed. 2% of City Hall building insured value. Split 50/50 Gen Govt/Building	3,277	125,000	121,723	30,000	(95,000)
20-4140.5065	PROFESSIONAL SERVICES	97,546	460,125	-	-	-	-	-	-	-	-	-	-	-		460,125	-	(460,125)	-	-
	Total - General Government	*97,984*	*464,741*	*127,000*	*33,000*	*33,825*	*34,671*	*35,537*	*36,426*	*37,336*	*38,270*	*39,227*	*40,207*	*41,212*		464,741	127,000	(337,741)	33,000	(94,000)
20-0000.0000	Audit	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
20-4440.5025	'NON-CAPITAL TOOLS & EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
20-4440.5026	MAINT & SERVICE CONTRACTS	14,389	24,697	67,000	93,800	96,145	98,549	101,012	103,538	106,126	108,779	111,499	114,286	117,143	Building maintenance contingency to proactively address issues as needed. Equals 1.5% of PSB insured value. PSB costs are split 50% with Fire Department	24,697	67,000	42,303	93,800	26,800
20-4440.5084	CONSTRUCTION IN PROGRESS	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
20-4540.5025	NON-CAPITAL TOOLS & EQUIPMENT	(151)	121,181	-	-	-	25,000	-	-	-	-	26,250	-	-	Body Armor for Firefighters as needed, useful life of 5 years. $25k FY2029	121,181	-	(121,181)	-	-
20-4540.5026	MAINT & SERVICE CONTRACTS	42,616	-	158,160	197,700	202,643	207,709	212,901	218,224	223,679	229,271	235,003	240,878	246,900	Includes provision for facility maintenance at PSB and Station #2. Equals 1.5% of insured building values.	-	158,160	158,160	197,700	39,540
20-4540.5063	RENT AND LEASES	-	-	-	-	-	-	-	-	-	-	-	-	-	Rental of construction/office trailer for use during renovation.	-	-	-	-	-
20-4540.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
20-4540.5084	CONSTRUCTION IN PROGRESS	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Public Safety	*56,854*	*145,878*	*225,160*	*291,500*	*298,788*	*331,257*	*313,914*	*321,761*	*329,805*	*338,051*	*372,752*	*355,164*	*364,044*		145,878	225,160	79,282	291,500	66,340
20-0000.0000	Audit	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
20-4640.5025	NON-CAPITAL TOOLS & EQUIPMENT	8,863	39,554	-	-	-	-	-	-	-	-	-	-	-		39,554	-	(39,554)	-	-
20-4640.5026	MAINT & SERVICE CONTRACTS	13,929	13,834	17,000	23,630	24,221	24,826	25,447	26,083	26,735	27,404	28,089	28,791	29,511	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 - Building	*28,484*	*53,388*	*17,000*	*23,630*	*24,221*	*24,826*	*25,447*	*26,083*	*26,735*	*27,404*	*28,089*	*28,791*	*29,511*		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	30,750	31,519	32,307	33,114	33,942	34,791	35,661	36,552	37,466	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*	*30,750*	*31,519*	*32,307*	*33,114*	*33,942*	*34,791*	*35,661*	*36,552*	*37,466*		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	2,050	2,101	2,154	2,208	2,263	2,319	2,377	2,437	2,498	Net Cert Pro Cameras	-	2,000	2,000	2,000	-
20-4840.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	7,500	7,500	7,688	7,880	8,077	8,279	8,486	8,698	8,915	9,138	9,366	9,601	Provision for Fitness Room equipment	7,500	7,500	-	7,688	187
20-4840.5026	MAINT & SERVICE CONTRACTS	27,719	107,434	96,000	117,840	120,786	123,806	126,901	130,073	133,325	136,658	140,075	143,577	147,166	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*	*127,528*	*130,716*	*133,984*	*137,333*	*140,766*	*144,286*	*147,893*	*151,590*	*155,380*	*159,264*		114,934	105,500	(9,434)	127,528	22,028
20-0000.0000	Audit	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
20-6820.5020	ELECTRIC AND GAS	-	-	700	791	811	831	852	873	895	917	940	964	988	Public Dock (Dominion Energy rate increase estimated at 13%)	-	700	700	791	91
20-6820.5026	MAINT & SERVICE CONTRACTS	-	4,600	5,000	5,125	5,253	5,384	5,519	5,657	5,798	5,943	6,092	6,244	6,400	Public Dock Maintenance	4,600	5,000	400	5,125	125
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*	*70,176*	*71,609*	*73,072*	*74,564*	*76,087*	*77,642*	*79,228*	*80,847*	*82,499*	*84,185*		44,441	68,700	24,259	70,176	1,476
20-4140.5085	Capital Outlay	2,074,597	2,948,139		-	-	-	-	-	-	-	-	-	-				-	-	-
	Cash Funded (Dashboard)	-	-	-	-	-	-	-	-	-	-	-	-	-				-	-	-
	Cash Funded (CIP)	-	-	4,365,878	4,561,500	8,438,500	2,875,500	878,500	830,500	483,715	2,120,715	3,993,465	646,715	151,715	Metal doors $40k, elevator $70k, Upgrade AV Council Chambers $60k, PD- SUV $64k, truck $67k, high water equipment $30k, drone $40.5k, PW- small drainage $100k, other drainage $250k, design & permit Myrtle $100k, 38th and 41st drainage $2M, Waterway Blvd $1.625k, BD-truck $45k, RD- upgrade IT $60k, FB-art $10K	-	4,365,878	4,365,878	4,561,500	195,622
	Total - Capital Outlay	2,074,597	2,948,139	4,365,878	4,561,500	8,438,500	2,875,500	878,500	830,500	483,715	2,120,715	3,993,465	646,715	151,715		2,948,139	4,365,878	1,417,739	4,561,500	195,622
20-4140.5085	CAPITAL OUTLAY	2,074,597	2,948,139	4,365,878	4,561,500	8,438,500	2,875,500	878,500	830,500	483,715	2,120,715	3,993,465	646,715	151,715	Metal doors $40k, elevator $70k, Upgrade AV Council Chambers $60k, PD- SUV $64k, truck $67k, high water equipment $30k, drone $40.5k, PW- small drainage $100k, other drainage $250k, design & permit Myrtle $100k, 38th and 41st drainage $2M, Waterway Blvd $1.625k, BD-truck $45k, RD- upgrade IT $60k, FB-art $10K	2,948,139	4,365,878	1,417,739	4,561,500	195,622
	Proposed Operating Expenses																	-		-
	Recurring Annually	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Structured	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Proposed Operating Expenses	-	-	-	-		-	-	-	-	-	-	-	-		-	-	-	-	-
	Debt service (existing):					-												-		-
	Principal	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Interest	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Debt service (existing):	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Debt service (proposed):																	-		-
	Principal repayments	-	-	-	-	-	-	-	-	-	-	-	-	-	Sand Retention Methods $4m (Groins) FY28 debt service 1.78	-	-	-	-	-
	Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	Sand Retention Methods $4m (Groins) FY28 debt service 1.78	-	-	-	-	-
	Total - Debt service (proposed):	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total expenditures	2,288,256	3,783,157	5,034,238	5,137,334	9,028,408	3,504,828	1,497,602	1,464,739	1,133,462	2,786,351	4,701,630	1,345,308	867,397		835,018	5,034,238	4,199,220	5,137,334	103,096
	Actual growth	47.13%	65.33%	33.07%	2.05%	75.74%	-61.18%	-57.27%	-2.19%	-22.62%	145.83%	68.74%	-71.39%	-35.52%		n/a	n/a	n/a	5	#VALUE!
	Revenues over (under) expenditures	(1,421,398)	(1,216,631)	(538,527)	(1,455,446)	(6,624,898)	(1,177,010)	(1,184,638)	(1,171,821)	(857,088)	(2,523,008)	(4,447,430)	(1,104,351)	(631,647)		1,731,508	(538,527)	(2,270,035)	(1,455,446)	(916,919)
	Other Financing Sources (Uses):																			
20-3500.4504	Sale of Capital Assets	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-

City of Isle of Palms, SC
FY27 Budget Planning Model
Final
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
20-3500.4512	Debt / Lease Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-
20-3900.4901	Transfers in													
	Transfers in	2,116,340	2,524,143	-	-	-	-	-	-	-	-	-	-	-
	From General Fund	-	-	2,069,887	1,078,523	1,733,396	946,661	410,565	589,450	320,009	2,178,265	4,173,533	482,179	901,436
	From Municipal Accommodations Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
	From State Accommodations Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
	From Hospitality Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
	From Beach Preservation Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
	From Marina Enterprise Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
	From Victim Assistance Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
	From Recreation Building Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total - Transfers in	2,116,340	2,524,143	2,069,887	1,078,523	1,733,396	946,661	410,565	589,450	320,009	2,178,265	4,173,533	482,179	901,436
20-3900.5901	Transfers out													
	Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-
0.0%	To General Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
0.0%	To Municipal Accommodations Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
0.0%	To State Accommodations Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
0.0%	To Hospitality Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
	To Beach Preservation Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
0.0%	To Marina Enterprise Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
0.0%	To Victim Assistance Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
0.0%	To Recreation Building Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total - Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total other financing sources (uses)	2,116,340	2,524,143	2,069,887	1,078,523	1,733,396	946,661	410,565	589,450	320,009	2,178,265	4,173,533	482,179	901,436
	Net change in fund balances	694,942	1,307,512	1,531,360	(376,923)	(4,891,502)	(230,349)	(774,073)	(582,371)	(537,079)	(344,744)	(273,897)	(622,172)	269,789
	Fund Balances:													
	Nonspendable													
	<placeholder>	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total - Nonspendable	-	-	-	-	-	-	-	-	-	-	-	-	-
	Restricted													
	<placeholder>	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total - Restricted	-	-	-	-	-	-	-	-	-	-	-	-	-
	Assigned													
	Capital Projects	10,427,880	12,217,960	13,749,320	13,372,397	8,480,895	8,250,546	7,476,473	6,894,102	6,357,024	6,012,280	5,738,383	5,116,211	5,385,999
	A 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
	Other	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total - Assigned	13,635,538	14,943,050	16,474,410	16,097,487	11,205,985	10,975,636	10,201,563	9,619,192	9,082,114	8,737,370	8,463,473	7,841,301	8,111,089
	Unassigned													
	Unassigned fund balance	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total - Unassigned	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Fund Balance	13,635,538	14,943,050	16,474,410	16,097,487	11,205,985	10,975,636	10,201,563	9,619,192	9,082,114	8,737,370	8,463,473	7,841,301	8,111,089
	Total Fund Balance - % of Revenues	457.1%	293.5%	250.9%	338.2%	270.88%	335.19%	1409.97%	1090.16%	1522.87%	357.85%	191.15%	1084.35%	713.26%
	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	595.9%	395.0%	327.2%	313.3%	124.12%	313.16%	681.19%	656.72%	801.27%	313.58%	180.01%	582.86%	935.11%
	Net Earnings	694,941	1,307,512	1,531,360	(376,923)	(4,891,502)	(230,349)	(774,073)	(582,371)	(537,079)	(344,744)	(273,897)	(622,172)	269,789

	Actual 2025	Forecast 2026	Increase/Decrease From Actual 2025	Projected 2027	Increase/Decrease From Forecast 2026
	-	-	-	-	-
			-		-
	2,524,143	-	(2,524,143)	-	-
Transfer in from General Fund for current and future capital projects	-	2,069,887	2,069,887	1,078,523	(991,364)
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	2,524,143	2,069,887	(454,256)	1,078,523	(991,364)
			-		-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	2,524,143	2,069,887	(454,256)	1,078,523	(991,364)
			-		-
	4,255,651	1,531,360	(2,724,291)	(376,923)	(1,908,283)
			-		-
			-		-
	-	-	-	-	-
	-	-	-	-	-
			-		-
	-	-	-	-	-
	-	-	-	-	-
			-		-
	12,217,960	13,749,320	1,531,360	13,372,397	(376,923)
	2,725,090	2,725,090	-	2,725,090	-
	-	-	-	-	-
	14,943,050	16,474,410	1,531,360	16,097,487	(376,923)
			-		-
	-	-	-	-	-
	-	-	-	-	-
	293.5%	250.9%	-42.6%	338.2%	87.2%
	0.0%	0.0%	0.0%	0.0%	0.0%
	1789.5%	327.2%	-1462.3%	313.3%	-13.9%
	4,255,651	1,531,360	(2,724,291)	(376,923)	(1,908,283)

City of Isle of Palms, SC

FY27 Budget Planning Model
Final
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	2,128,103	2,170,665	2,214,078	2,258,360	2,303,527	2,349,598	2,396,590	2,444,521	2,493,412	2,543,280	2,594,146	Budget based on average of last 12 months of actual collections. Long-term forecast assumes 2% annual increase.	2,067,091	2,128,103	61,012	2,170,665	42,562
30-3450.4106	County Accommodations Fee Revenue	670,238	816,000	918,629	946,188	965,112	984,414	1,004,102	1,024,184	1,044,668	1,065,561	1,086,872	1,108,610	1,130,782	Budget based on average of last 12 months of actual collections. Long-term forecast assumes 2% annual increase.	816,000	918,629	102,629	946,188	27,559
30-3500.4505	Interest	165,086	206,256	217,685	232,129	261,548	302,479	357,988	407,968	448,356	475,674	479,104	487,528	442,074	Interest income based on 3% annual rate of LGIP investment balance.	206,256	217,685	11,429	232,129	14,444
	Proposed Operating Revenue																			-
	Recurring Annually	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Structured	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Proposed Operating Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total revenues	2,503,152	3,089,347	3,264,417	3,348,982	3,440,738	3,545,253	3,665,618	3,781,750	3,889,613	3,985,757	4,059,389	4,139,418	4,167,002		3,089,347	3,264,417	175,070	3,348,982	84,565
	Actual growth	-8.09%	23.42%	5.67%	2.59%	2.74%	3.04%	3.40%	3.17%	2.85%	2.47%	1.85%	1.97%	0.67%		23.42%	n/a	n/a	8.40%	2.59%
	Expenditures:																			
30-4100-0000	Audit	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
30-4120.5020	ELECTRIC AND GAS	407	383	400	452	463	475	487	499	511	524	537	551	564	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	76,875	78,797	80,767	82,786	84,856	86,977	89,151	91,380	93,665	96,006	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	76,875	1,875
30-4120.5054	STREET SIGNS	12,459	18,428	17,000	17,425	17,861	18,307	18,765	19,234	19,715	20,208	20,713	21,231	21,761	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)	17,425	425
30-4120.5065	PROFESSIONAL SERVICES	719	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
30-4120.5079	MISC. & CONTINGENCY EXP	31,714	44,570	40,000	41,000	42,025	43,076	44,153	45,256	46,388	47,547	48,736	49,955	51,203	($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)	41,000	1,000
	Total - General Government	*79,572*	*60,958*	*132,400*	*135,752*	*139,146*	*142,624*	*146,190*	*149,845*	*153,591*	*157,431*	*161,366*	*165,401*	*169,536*		*60,958*	*132,400*	*71,442*	*135,752*	*3,352*
30-4400.0000	Audit	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
30-4420.5021	TELEPHONE/CABLE	13,015	16,312	20,000	20,500	21,013	21,538	22,076	22,628	23,194	23,774	24,368	24,977	25,602	Comcast service for IOP Connector camera and Marina pier feed. Increased modem speed for pier cameras.	16,312	20,000	3,688	20,500	500
30-4420.5026	MAINT & SERVICE CONTRACTS	13,486	10,073	14,000	14,350	14,709	15,076	15,453	15,840	16,236	16,642	17,058	17,484	17,921	Covers pooper scooper stations, supplies and Doody Calls	10,073	14,000	3,927	14,350	350
30-4420.5067	CONTRACTED SERVICES	17,388	37,445	40,000	41,000	42,025	43,076	44,153	45,256	46,388	47,547	48,736	49,955	51,203	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	41,000	1,000
	Total - Public Safety	*43,889*	*63,830*	*74,000*	*75,850*	*77,746*	*79,690*	*81,682*	*83,724*	*85,817*	*87,963*	*90,162*	*92,416*	*94,726*		*63,830*	*74,000*	*10,170*	*75,850*	*1,850*
30-4600.0000	Audit	525	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
30-4620.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
30-4620.5026	MAINT & SERVICE CONTRACTS	13,226	8,147	47,500	48,688	49,905	51,152	52,431	53,742	55,085	56,463	57,874	59,321	60,804	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	48,688	1,187
30-4620.5054	STREET SIGNS	2,805	3,971	1,500	3,000	3,075	3,152	3,231	3,311	3,394	3,479	3,566	3,655	3,747	Street signs	3,971	1,500	(2,471)	3,000	1,500
30-4620.5063	RENT AND LEASES	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
30-4620.5086	DRAINAGE	-	179,819	198,668	203,635	208,726	213,944	219,292	224,775	230,394	236,154	242,058	248,109	254,312	Repeat drainage work based on 3-year maintenance rotation (annual ditch maintenance)	179,819	198,668	18,849	203,635	4,967
	Total - Public Works	*16,556*	*191,937*	*247,668*	*255,322*	*261,705*	*268,248*	*274,954*	*281,828*	*288,874*	*296,095*	*303,498*	*311,085*	*318,862*		*191,937*	*247,668*	*55,731*	*255,322*	*7,654*
30-4800.0000	Audit		250	-	-	-	-	-	-	-	-	-	-	-		250	-	(250)	-	-
30-4820.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	8,838	-	-	-	-	-	-	-	-	-	-	-		8,838	-	(8,838)	-	-
	Total - Recreation	-	*9,088*	-	-	-	-	-	-	-	-	-	-	-		*9,088*	-	*(9,088)*	-	-
30-5600.0000	Audit	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
30-5620.5010	PRINT AND OFFICE SUPPLIES	11,286	1,629	1,600	-	11,568	-	11,857	-	12,154	-	12,458	-	12,769	Hurricane re-entry stickers every other year.	1,629	1,600	(29)	-	(1,600)
30-5620.5013	BANK SERVICE CHARGES	49,216	-	-	-	-	-	-	-	-	-	-	-	-	Municipal PCI parking management outsourced	-	-	-	-	-
30-5620.5020	ELECTRIC AND GAS	42,445	43,073	42,000	47,460	48,647	49,863	51,109	52,387	53,697	55,039	56,415	57,825	59,271	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	1,538	1,576	1,615	1,656	1,697	1,740	1,783	1,828	1,873	1,920	Internet service for Code enforcement tablets ($2,000).	1,413	1,500	87	1,538	37
30-5620.5022	WATER AND SEWER	2,579	4,937	7,800	8,970	9,194	9,424	9,660	9,901	10,149	10,402	10,663	10,929	11,202	Irrigation	4,937	7,800	2,863	8,970	1,170
30-5620.5024	IT EQUP, SOFTWARE & SVCS	17,363	22,081	24,000	24,600	25,215	25,845	26,492	27,154	27,833	28,528	29,242	29,973	30,722	NetCertPro mgt of City-wide traffic camera system, incl maint and add 'l cameras at Marina, Breach Inlet and JCLong & Ocean (8k). Forecast based on Veris Maturity Analysis schedule for T2 System SBITA as defined in GASB 96.	22,081	24,000	1,919	24,600	600
30-5620.5025	NON-CAPITAL TOOLS & EQUIPMENT	4,842	1,892	3,000	6,000	6,150	6,304	6,461	6,623	6,788	6,958	7,132	7,310	7,493	Provision for surveillance camera replacements if needed ($6k).	1,892	3,000	1,108	6,000	3,000
30-5620.5026	MAINT & SERVICE CONTRACTS	10,910	13,591	20,000	28,000	28,700	29,418	30,153	30,907	31,679	32,471	33,283	34,115	34,968	Sidewalks ($5k) parking lot ($10k), irrig ($2.5k), lighting ($2.5k), benches/cans ($2k), road patch ($5k), surveille camera maint ($1.5k).	13,591	20,000	6,409	28,000	8,000
30-5620.5027	MACHINE/EQUIPMENT REPAIR	11,815	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
30-5620.5041	UNIFORMS	97	200	2,000	2,050	2,101	2,154	2,208	2,263	2,319	2,377	2,437	2,498	2,560	BSO Uniforms	200	2,000	1,800	2,050	50
30-5620.5054	STREET SIGNS	2,077	1,127	1,500	2,020	2,071	2,122	2,175	2,230	2,285	2,343	2,401	2,461	2,523	Replace Front Beach parking signs as needed.	1,127	1,500	373	2,020	520
30-5620.5062	INSURANCE	1,236	1,781	2,600	2,665	2,732	2,800	2,870	2,942	3,015	3,091	3,168	3,247	3,328	Property & liability coverage on parking kiosks, lights and fixtures in Front Beach area	1,781	2,600	819	2,665	65
30-5620.5065	PROFESSIONAL SERVICES	4,155	395	-	-	-	-	-	-	-	-	-	-	-		395	-	(395)	-	-
30-5620.5067	CONTRACTED SERVICES	17,800	7,600	18,000	18,180	18,635	19,100	19,578	20,067	20,569	21,083	21,610	22,151	22,704	Beach recycling collection and glass recycling	7,600	18,000	10,400	18,180	180
30-5620.5079	MISC. & CONTINGENCY EXP	615	-	500	1,010	1,035	1,061	1,088	1,115	1,143	1,171	1,201	1,231	1,261	Provision for unanticipated costs.	-	500	500	1,010	510
	Total - Non-Departmental	*177,881*	*99,719*	*124,500*	*142,493*	*157,623*	*149,706*	*165,306*	*157,285*	*173,371*	*165,248*	*181,836*	*173,613*	*190,723*		*99,719*	*124,500*	*24,781*	*142,493*	*17,993*
30-4120.5085	Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Cash Funded (Dashboard)	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Cash Funded (CIP)	537,630	282,098	287,000	473,500	971,200	171,200	787,200	449,200	1,120,715	197,715	171,715	182,715	104,715	PD- SUV $64k, drone $40.5k, cradle point $33k, JD mule $27k, Sea Doo $18k, radios $27.5k, PW- water pumps $20k, dominion underground lines $131k, RD- exterior lights $25k, 2 tennis court $62.5k, FB-future expense $25K	282,098	287,000	4,902	473,500	186,500
	Proposed Operating Expenses																		-	-
	Recurring Annually	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Structured	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-

City of Isle of Palms, SC

FY27 Budget Planning Model

Final

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:																			
	Total - Proposed Operating Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Debt service (existing):																	-		-
30-4120.5009	Principal	136,778	130,753	131,795	142,081	148,357	89,588	91,021	92,477	-	-	-	-	-	Debt Service Includes Rentalscape STR compliance software ($55.3k) SBITA as defined in GASB 96.	130,753	131,795	1,042	142,081	10,286
30-4120.5011	Interest	24,835	28,704	34,375	17,376	11,100	4,369	2,936	1,753	-	-	-	-	-	Includes Rentalscape STR compliance software ($10.2k) SBITA as defined in GASB 96.	28,704	34,375	5,671	17,376	(16,999)
	Total - Debt service (existing):	161,613	159,457	166,170	159,457	159,457	93,957	93,957	94,230	-	-	-	-	-		159,457	166,170	6,713	159,457	(6,713)
	Debt service (proposed):																			-
	Principal repayments	-	-		-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Interest	-	-		-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Debt service (proposed):	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total expenditures	1,017,141	867,086	1,031,738	1,242,374	1,766,877	905,425	1,549,289	1,216,112	1,822,368	904,452	908,578	925,230	878,562		867,086	1,031,738	164,652	1,242,374	210,636
	Actual growth	4.82%	-14.75%	18.99%	20.42%	42.22%	-48.76%	71.11%	-21.51%	49.85%	-50.37%	0.46%	1.83%	-5.04%		#DIV/0!	n/a	n/a	654.55%	20.42%
	Revenues over (under) expenditures	1,486,011	2,222,261	2,232,679	2,106,608	1,673,861	2,639,827	2,116,328	2,565,638	2,067,245	3,081,305	3,150,811	3,214,188	3,288,440		2,222,261	2,232,679	10,418	2,106,608	(126,071)
	Other Financing Sources (Uses):																			
	Sale of Capital Assets	7,213	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Lease Liabilities	113,276	-	113,276	-	-	-	-	-	-	-	-	-	-		-	113,276	113,276	-	(113,276)
	Transfers in																	-		-
30-3900.4901	Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From General Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From Capital Projects Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From State Accommodations Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From Hospitality Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From Beach Preservation Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From Marina Enterprise Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From Victim Assistance Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From Recreation Building Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Transfers out																	-		-
30-3900.5901	Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
6.8%	To General Fund	(829,433)	(877,265)	(904,821)	(745,744)	(1,044,042)	(500,000)	(500,000)	(800,000)	(1,100,000)	(2,200,000)	(3,800,000)	(1,995,000)	(2,300,000)	Transfer for PD $142k, fire $ 469k, PW $261.4	(877,265)	(904,821)	(27,556)	(745,744)	159,077
0.0%	To Capital Projects Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To State Accommodations Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Hospitality Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	To Beach Preservation Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-	(5,283,353)	Transfers to Beach preservation fee fund for beach renourishment.	-	-	-	-	-
1.0%	To Marina Enterprise Fund	-	-	(75,000)	-	-	-	-	-	-	-	-	-	-	Transfers Out	-	(75,000)	(75,000)	-	75,000
0.0%	To Victim Assistance Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Recreation Building Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Transfers out	(829,433)	(877,265)	(979,821)	(745,744)	(1,044,042)	(500,000)	(500,000)	(800,000)	(1,100,000)	(2,200,000)	(3,800,000)	(1,995,000)	(7,583,353)		(877,265)	(979,821)	(102,556)	(745,744)	234,077
	Total other financing sources (uses)	(708,944)	(877,265)	(866,545)	(745,744)	(1,044,042)	(500,000)	(500,000)	(800,000)	(1,100,000)	(2,200,000)	(3,800,000)	(1,995,000)	(7,583,353)		(877,265)	(866,545)	10,720	(745,744)	120,801
	Net change in fund balances	777,067	1,344,996	1,366,134	1,360,864	629,819	2,139,827	1,616,328	1,765,638	967,245	881,305	(649,189)	1,219,188	(4,294,913)		1,344,996	1,366,134	21,138	1,360,864	(5,270)
	Fund Balances:																			
	Nonspendable																	-		-
	<placeholder>	-	-		-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Nonspendable	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Restricted																	-		-
	Tourism Related	4,462,140	5,557,135	6,923,269	8,284,133	8,913,951	11,053,778	12,670,107	14,435,744	15,402,990	16,284,295	15,635,106	16,854,294	12,559,381		5,557,135	6,923,269	1,366,134	8,284,133	1,360,864
	Total - Restricted	4,462,140	5,557,135	6,923,269	8,284,133	8,913,951	11,053,778	12,670,107	14,435,744	15,402,990	16,284,295	15,635,106	16,854,294	12,559,381		5,557,135	6,923,269	1,366,134	8,284,133	1,360,864
	Assigned																	-		-
	Front Beach Maintenance	-	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000		250,000	250,000	-	250,000	-
	Total - Assigned	-	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000		250,000	250,000	-	250,000	-
	Unassigned																	-		-
	Unassigned fund balance	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Unassigned	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total Fund Balance	4,462,139	5,807,135	7,173,269	8,534,133	9,163,951	11,303,778	12,920,107	14,685,744	15,652,990	16,534,295	15,885,106	17,104,294	12,809,381		5,807,135	7,173,269	1,366,134	8,534,133	1,360,864
	Total Fund Balance - % of Revenues	178.3%	188.0%	219.7%	254.8%	266.3%	318.84%	352.47%	388.33%	402.43%	414.83%	391.32%	413.21%	307.40%		188.0%	219.7%	31.8%	254.8%	1609.2%
	Unassigned Fund Balance - % of Revenues	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		0.0%	0.0%	0.0%	0.0%	0.0%
	Unassigned Fund Balance - % of Expenditure	438.7%	669.7%	695.3%	686.9%	518.7%	1248.45%	833.94%	1207.60%	858.94%	1828.10%	1748.35%	1848.65%	1457.99%		669.7%	695.3%	25.5%	686.9%	646.1%
	Net Earnings	777,067	1,344,996	1,366,134	1,360,864	629,819	2,139,827	1,616,328	1,765,638	967,245	881,305	(649,189)	1,219,188	(4,294,913)		1,344,996	1,366,134	21,138	1,360,864	(5,270)

City of Isle of Palms, SC
FY27 Budget Planning Model
Final
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	1,457,965	1,472,545	1,487,270	1,502,143	1,517,164	1,532,336	1,547,659	1,563,136	1,578,767	1,594,555	1,610,500	Budget based 1.00% increase of most recent 12 month actual collections. Long-term forecast assumes 1.00% annual increase.	1,470,927	1,457,965	(12,962)	1,472,545	14,580
35-3500.4505	INTEREST INCOME	87,478	84,136	71,880	56,224	36,304	39,577	47,417	55,579	63,899	69,382	73,559	77,200	68,921	Interest income based on 3% annual rate of LGIP investment balance.	84,136	71,880	(12,256)	56,224	(15,656)
	Proposed Operating Revenue																			
	Recurring Annually	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Structured	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Proposed Operating Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total revenues	1,592,027	1,555,063	1,529,845	1,528,768	1,523,574	1,541,720	1,564,581	1,587,914	1,611,558	1,632,518	1,652,326	1,671,754	1,679,421		1,555,063	1,529,845	(25,218)	1,528,768	(1,077)
	Actual growth	12.82%	-2.32%	-1.62%	-0.07%	-0.34%	1.19%	1.48%	1.49%	1.49%	1.30%	1.21%	1.18%	0.46%		n/a	-1.62%	n/a	-0.07%	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	15,529	15,917	16,315	16,723	17,141	17,569	18,009	18,459	18,920	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	2,071	2,122	2,175	2,230	2,285	2,343	2,401	2,461	2,523	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	64,289	65,896	67,544	69,232	70,963	72,737	74,556	76,419	78,330	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*	*81,888*	*83,935*	*86,034*	*88,185*	*90,389*	*92,649*	*94,965*	97,339	99,773		*42,703*	*87,600*	*44,897*	*79,891*	*(7,709)*
35-0000.0000	Audit	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
35-4620.5026	MAINT & SERVICE CONTRACTS	163,789	180,389	181,000	236,138	242,041	248,092	254,295	260,652	267,168	273,848	280,694	287,711	294,904	City-wide landscaping contract = approx. $70,500/year (base price). Add 'l provision provides avail funds for improved landscaping/irrig. This line item is managed by the Asst Public Works Director. Incls right-of-way maintenance 21st-41st. Recreation department manages its landscaping.	180,389	181,000	611	236,138	55,138
35-4620.5067	CONTRACTED SERVICES	163,243	367,414	178,400	119,528	122,516	125,579	128,719	131,937	135,235	138,616	142,081	145,633	149,274	Covers street sweeping contract (Connector, Ocean Blvd, Palm Blvd ($16K)) + Trident Waste & Recycling for Condo Only $6.5K a month ($78k). Includes CARTA shuttle contribution 1/3 split ($18.3K).	367,414	178,400	(189,014)	119,528	(58,872)
	Total - Public Works	*327,032*	*547,803*	*359,400*	*355,666*	*364,558*	*373,672*	*383,013*	*392,589*	*402,403*	*412,464*	*422,775*	*433,344*	*444,178*		*547,803*	*359,400*	*(188,403)*	*355,666*	*(3,734)*
	Audit	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
35-4720.5010	PRINT AND OFFICE SUPPLIES	87	66	-	-	-	-	-	-	-	-	-	-	-		66	-	(66)	-	-
	Total - Building	*87*	*66*	-	-	-	-	-	-	-	-	-	-	-		66	-	-	-	-
	Audit	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
35-4830.5092	SPECIAL ACTIVITIES/EVENTS	43,818	44,674	47,000	48,175	49,379	50,614	51,879	53,176	54,506	55,868	57,265	58,697	60,164	Holiday Fest ($27k), Front Beach Fest ($16,500) and Sand Sculpting ($4,000).	44,674	47,000	2,326	48,175	1,175
	Total - Recreation	*43,818*	*44,674*	*47,000*	*48,175*	*49,379*	*50,614*	*51,879*	*53,176*	*54,506*	*55,868*	*57,265*	*58,697*	*60,164*		*44,674*	*47,000*	*2,326*	*48,175*	*1,175*
	Audit	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
35-5620.5026	MAINT & SERVICE CONTRACTS	-	9,501	-	-	-	-	-	-	-	-	-	-	-		9,501	-	(9,501)	-	-
	Total - Non-Departmental	-	*9,501*	-	-	-	-	-	-	-	-	-	-	-		*9,501*	-	*(9,501)*	-	-
35-4420.5085	Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Cash Funded (Dashboard)	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Cash Funded (CIP)	342,250	209,845	309,667	581,500	571,000	136,500	209,000	47,000	206,000	201,000	126,000	196,000	132,000	PD- radios $21.5k, AL reporting $18k, FD- FM truck $75k, medical monitor $7k, PW- side loader $435k, assigned future fund balance $25k	209,845	309,667	99,822	581,500	271,833
	Proposed Operating Expenses															-	-	-	-	-
	Recurring Annually	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Structured	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Proposed Operating Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Debt service (existing):															-	-	-	-	-
35-4120.5009	Principal	188,447	198,715	206,025	59,819	62,664	65,675	51,868	48,261	-	-	-	-	-	Axon body worn and in-car camera system. Fire Station 2 GO bond matured 1/1/26.	198,715	206,025	7,310	59,819	(146,206)
35-4120.5011	Interest	20,310	16,222	11,923	12,606	9,761	6,750	3,561	1,592	-	-	-	-	-	Axon body worn and in-car camera system. Fire Station 2 GO bond matured 1/1/26.	16,222	11,923	(4,299)	12,606	683
	Total - Debt service (existing):	208.757	214.937	217.948	72,425	72,425	72,425	55,428	49.853	-	-	-	-	-		214.937	217.948	3.011	72,425	(145.523)
	Debt service (proposed):															-	-	-	-	-
	Principal repayments	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Interest	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Debt service (proposed):	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total expenditures	966,619	1,069,529	1,021,615	1,137,657	1,139,250	717,146	785,355	630,802	753,298	761,981	701,005	785,380	736,115		1,069,529	1,021,615	(47,848)	1,137,657	116,042
	Actual growth	1.38%	10.65%	-4.48%	#REF!	0.14%	-37.05%	9.51%	-19.68%	19.42%	1.15%	-8.00%	12.04%	-6.27%		n/a	-4.48%	n/a	11.36%	n/a
																				-
	Revenues over (under) expenditures	625,408	485,534	508,230	391,111	384,324	824,574	779,226	957,112	858,260	870,537	951,321	886,374	943,306		485,534	508,230	22,630	391,111	(117,119)
	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).	-	-	-	-	-
7.0%	To General Fund	(277,728)	(528,642)	(600,321)	(434,844)	(478,328)	(400,000)	(412,000)	(500,000)	(475,000)	(700,000)	(700,000)	(770,000)	(575,000)		(528,642)	(600,321)	(71,679)	(434,844)	165,477
0.0%	To Capital Projects Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Municipal Accommodations Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To State Accommodations Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	To Beach Preservation Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-	(1,320,838)		-	-	-	-	-
1.0%	To Marina Enterprise Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-

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

		Actual 2024	Actual 2025	Forecast 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032	Projected 2033	Projected 2034	Projected 2035	Projected 2036
	Revenues:													
0.0%	To Victim Assistance Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
0.0%	To Recreation Building Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total - Transfers out	(277,728)	(528,642)	(600,321)	(434,844)	(478,328)	(400,000)	(412,000)	(500,000)	(475,000)	(700,000)	(700,000)	(770,000)	(1,895,838)
	Total other financing sources (uses)	(18,807)	(515,595)	(600,321)	(434,844)	(478,328)	(400,000)	(412,000)	(500,000)	(475,000)	(700,000)	(700,000)	(770,000)	(1,895,838)
	Net change in fund balances	606,601	(30,061)	(92,091)	(43,733)	(94,005)	424,574	367,226	457,112	383,260	170,537	251,321	116,374	(952,532)
	Fund Balances:													
	Nonspendable													
	<placeholder>	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total - Nonspendable	-	-	-	-	-	-	-	-	-	-	-	-	-
	Restricted													
	Tourism Related	2,046,253	1,766,191	1,674,100	1,630,367	1,536,363	1,960,937	2,328,163	2,785,275	3,168,535	3,339,072	3,590,393	3,706,767	2,754,235
	Total - Restricted	2,046,253	1,766,191	1,674,100	1,630,367	1,536,363	1,960,937	2,328,163	2,785,275	3,168,535	3,339,072	3,590,393	3,706,767	2,754,235
	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	1,924,100	1,880,367	1,786,363	2,210,937	2,578,163	3,035,275	3,418,535	3,589,072	3,840,393	3,956,767	3,004,235
	Total Fund Balance - % of Revenues	110.6%	129.7%	125.8%	123.0%	117.2%	143.4%	164.78%	191.15%	212.13%	219.85%	232.42%	236.68%	178.89%
	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%	188.3%	165.3%	156.8%	308.3%	328.28%	481.18%	453.81%	471.02%	547.84%	503.80%	408.12%
	Net Earnings	606,601	(30,061)	(92,091)	(43,733)	(94,005)	424,574	367,226	457,112	383,260	170,537	251,321	116,374	(952,532)

	Actual 2025	Forecast 2026	Increase/Decrease From Actual 2025	Projected 2027	Increase/Decrease From Forecast 2026
	-	-	-	-	-
	-	-	-	-	-
	(528,642)	(600,321)	(71,679)	(434,844)	165,477
	(515,595)	(600,321)	(84,726)	(434,844)	165,477
			-		
	(30,061)	(92,091)	(62,096)	(43,733)	48,358
	-	-	-	-	-
	-	-	-	-	-
			-		
	1,766,191	1,674,100	(92,091)	1,630,367	(43,733)
	1,766,191	1,674,100	(92,091)	1,630,367	(43,733)
			-		
	250,000	250,000	-	250,000	-
	250,000	250,000	-	250,000	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	2,016,191	1,924,100	(92,091)	1,880,367	(43,733)
	129.7%	125.8%	365.2%	123.0%	4061.8%
	0.0%	0.0%	0.0%	0.0%	0.0%
	188.5%	188.3%	192.5%	165.3%	-37.7%
	(30,061)	(92,091)	(62,096)	(43,733)	48,358

City of Isle of Palms, SC
FY27 Budget Planning Model
Final
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	2,474,716	2,524,210	2,574,695	2,626,188	2,678,712	2,732,286	2,786,932	2,842,671	2,899,524	2,957,515	3,016,665	Budget based on 2% increase of most recent 12 month actual collections. Long-term forecast assumes 2% annual increase.	2,446,991	2,474,716	27,725	2,524,210	49,494
50-3450.4107	ACCOMMODATIONS TAX-PROMO	1,051,361	1,129,380	1,142,176	1,165,020	1,188,320	1,212,086	1,236,328	1,261,055	1,286,276	1,312,001	1,338,241	1,365,006	1,392,306	Budget based on 2% increase of most recent 12 month actual collections. Long-term forecast assumes 2% annual increase.	1,129,380	1,142,176	12,796	1,165,020	22,844
50-3500.4505	INTEREST INCOME	269,127	247,037	220,497	168,770	178,161	209,525	244,861	273,854	302,285	312,700	279,074	259,352	159,757	Interest income based on 3% annual rate of LGIP investment balance.	247,037	220,497	(26,540)	168,770	(51,727)
50-3450.4111	GRANT INCOME	12,352	4,184	-	4,001	-	-	-	-	-	-	-	-	-	SCMIT grant for 50% reimbursement of body armor	4,184	-	(4,184)	4,001	4,001
	Proposed Operating Revenue																			-
	Recurring Annually	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Structured	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Proposed Operating Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total revenues	3,610,788	3,827,592	3,837,389	3,862,000	3,941,176	4,047,800	4,159,902	4,267,195	4,375,493	4,467,372	4,516,840	4,581,873	4,568,728		3,827,592	3,837,389	9,797	3,862,000	24,611
	Actual growth	-1.32%	6.00%	0.26%	0.64%	2.05%	2.71%	2.77%	2.58%	2.54%	2.10%	1.11%	1.44%	-0.29%		#DIV/0!	n/a	n/a	0.90%	0.64%
	Expenditures:																			
)	Audit	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
50-4120.5020	ELECTRIC AND GAS	-	735	-	-	-	-	-	-	-	-	-	-	-		735	-	(735)	-	-
50-4120.5022	WATER AND SEWER	324	337	400	404	410	416	422	429	435	442	448	455	462	Irrigation at Breach Inlet sign	337	400	63	404	4
50-4120.5025	NON-CAPITAL TOOLS & EQUIPMENT	394	5,341	6,000	6,150	6,304	6,461	6,623	6,788	6,958	7,132	7,310	7,493	7,681	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	6,150	150
50-4120.5077	PROGRAMS/SPONSORSHIPS	73,578	89,887	126,000	136,080	126,554	129,718	132,961	136,285	139,692	143,185	146,764	150,433	154,194	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	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249	1,280		-	1,000	1,000	1,025	25
50-4120.5090	TOURISM PROMOTION EXP	1,021,403	1,111,710	1,114,081	1,143,047	1,171,623	1,200,914	1,230,937	1,261,710	1,293,253	1,325,584	1,358,724	1,392,692	1,427,509	Includes State-mandated 30% transfer of State Accommodations Tax (1,165,020) less 45% for City's Public Information Office salary & fringe ($37k) a 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	1,114,081	2,371	1,143,047	28,966
	Total - General Government	*1,095,699*	*1,208,010*	*1,247,481*	*1,286,706*	*1,305,942*	*1,338,587*	*1,372,047*	*1,406,344*	*1,441,498*	*1,477,531*	*1,514,465*	*1,552,322*	*1,591,126*		*1,208,010*	*1,247,481*	*39,471*	*1,286,706*	39,225
50-0000-0000	Audit	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
50-4420.5025	NON-CAPITAL TOOLS & EQUIPMENT	11,718	3,384	7,500	18,000	18,450	18,911	19,384	19,869	20,365	20,874	21,396	21,931	22,480	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*	*18,450*	*18,911*	*19,384*	*19,869*	*20,365*	*20,874*	*21,396*	*21,931*	*22,480*		*3,384*	*7,500*	*4,116*	*18,000*	10,500
	Audit	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
50-4620.5079	MISCELLANEOUS	2,799	6,945	7,500	7,688	7,880	8,077	8,279	8,486	8,698	8,915	9,138	9,366	9,601		6,945	7,500	555	7,688	187
	Total - Public Works	*2,799*	*6,945*	*7,500*	*7,688*	*7,880*	*8,077*	*8,279*	*8,486*	*8,698*	*8,915*	*9,138*	*9,366*	*9,601*		*6,945*	*7,500*	*555*	*7,688*	187
	Audit	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
50-4830.5092	SPECIAL ACTIVITIES	15,163	14,881	16,500	16,500	16,913	17,335	17,769	18,213	18,668	19,135	19,613	20,104	20,606	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*	*16,913*	*17,335*	*17,769*	*18,213*	*18,668*	*19,135*	*19,613*	*20,104*	*20,606*		*14,881*	*16,500*	*1,619*	*16,500*	-
50-0000.0000	Audit	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
50-5620.5020	ELECTRIC AND GAS	631	609	675	763	782	801	821	842	863	885	907	929	953	Dominion Energy estimated rate increase 13%.	609	675	66	763	88
50-5620.5022	WATER AND SEWER	11,922	12,925	11,500	11,845	12,023	12,203	12,386	12,572	12,760	12,952	13,146	13,343	13,543	Includes outside showers	12,925	11,500	(1,425)	11,845	345
50-5620.5026	MAINT & SERVICE CONTRACTS	14,685	13,309	29,165	30,623	31,389	32,173	32,978	33,802	34,647	35,513	36,401	37,311	38,244	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	29,165	15,856	30,623	1,458
50-5620.5044	CLEANING/SANITARY SUPPLY	9,210	10,134	11,000	11,275	11,557	11,846	12,142	12,445	12,757	13,076	13,402	13,737	14,081	Cleaning supplies for front beach restrooms	10,134	11,000	866	11,275	275
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	-	100	100	100	100	100	100	100	100	100	100	100	Backflow tests	-	100	100	100	-
50-5620.5067	CONTRACTED SERVICES	108,277	114,730	159,000	196,365	201,274	206,306	211,464	216,750	222,169	227,723	233,416	239,252	245,233	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*	*221,940*	*261,681*	*268,048*	*274,572*	*281,256*	*288,105*	*295,121*	*302,310*	*309,675*	*317,222*	*324,954*		*162,104*	*221,940*	221,940	*261,681*	39,741
50-4120.5085	Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	PD- SUV $64k, server $18k, solar radar sign $8.5k, Civic RMS software $70k, AL traffic signal $100k, FD- BC truck $75k, flat bottom boat $25k, RD- playground equipment $20k, basketball goals $22k, Tennis court $62.5K, FB- resurface Ocean Blvd $100k, repair sidewalks Ocean Blvd $70k, future expense	-	-	-	-	-
	Cash Funded (Dashboard)	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Cash Funded (CIP)	365,681	216,024	815,667	660,000	507,000	184,500	678,000	391,500	346,000	223,000	627,500	304,500	885,500		216,024	815,667	599,643	660,000	(155,667)
	Proposed Operating Expenses																	-		-
	Recurring Annually	-	-		-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Structured	-	-		-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Proposed Operating Expenses	-	-		-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Debt service (existing):																	-		-
50-4520.5009	Principal	82,439	83,815	83,815	87,048	88,641	90,263	-	-	-	-	-	-	-	Debt service for 75' ladder truck.	83,815	83,815	-	87,048	3,233
50-4520.5011	Interest	9,476	8,099	8,099	4,867	3,274	1,652	-	-	-	-	-	-	-	Debt service for 75' ladder truck.	8,099	8,099	-	4,867	(3,232)
	Total - Debt service (existing):	91,915	91,914	91,914	91,915	91,915	91,915	-	-	-	-	-	-	-		91,914	91,914	-	91,915	1
	Debt service (proposed):																	-		-
	Principal repayments	-	-		-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Interest	-	-		-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Debt service (proposed):	-	-		-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total expenditures	1,738,692	1,703,262	2,408,502	2,342,490	2,216,148	1,933,897	2,376,735	2,132,516	2,130,351	2,051,766	2,501,788	2,225,445	2,854,266		1,703,262	2,408,502	867,344	2,342,490	(66,012)
	Actual growth	-2.07%	-2.04%	41.41%	-2.74%	-5.39%	-12.74%	22.90%	-10.28%	-0.10%	-3.69%	21.93%	-11.05%	28.26%		-2.04%	n/a	n/a	37.53%	-2.74%
																		-		-
	Revenues over (under) expenditures	1,872,096	2,124,330	1,428,887	1,519,511	1,725,028	2,113,903	1,783,167	2,134,680	2,245,142	2,415,606	2,015,052	2,356,428	1,714,462		2,124,330	1,428,887	(857,547)	1,519,511	90,624
	Other Financing Sources (Uses):																			
	Sale of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-

City of Isle of Palms, SC
FY27 Budget Planning Model
Final
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:																			
	Lease Liabilities	-	68,968	-	-	-	-	-	-	-	-	-	-	-		68,968	-	(68,968)	-	-
50-3900.4901	Transfers in																	-		-
	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)	-	-	-	-	-	-	-	-	-	-	-		(1,331,421)	-	1,331,421	-	-
3.0%	To General Fund	(1,355,544)	(1,060,994)	(1,157,917)	(659,510)	(960,640)	(750,000)	(750,000)	(1,200,000)	(1,250,000)	(2,700,000)	(4,000,000)	(1,700,000)	(2,500,000)	Transfer for PD $125.4k, fire $ 257.8k, general $34k, PW $34k, building $87.3k, Rec $3k	(1,060,994)	(1,157,917)	(96,923)	(659,510)	498,407
0.0%	To Capital Projects Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Municipal Accommodations Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Hospitality Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	To Beach Preservation Fee Fund	-	-	-	(982,892)	-	-	-	-	-	-	-	-	(6,604,191)	Transfers to Beach preservation fee fund for beach renourishment.	-	-	-	(982,892)	(982,892)
1.0%	To Marina Enterprise Fund	-	(386,300)	(249,864)	-	-	-	-	-	-	-	-	-	-		(386,300)	(249,864)	136,436	-	249,864
0.0%	To Victim Assistance Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Recreation Building Fund	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	Transfer for Rec $3k	(3,000)	(3,000)	-	(3,000)	-
	Total - Transfers out	(1,133,147)	(1,331,421)	(1,410,781)	(1,645,402)	(963,640)	(753,000)	(753,000)	(1,203,000)	(1,253,000)	(2,703,000)	(4,003,000)	(1,703,000)	(9,107,191)		(1,331,421)	(1,410,781)	(79,360)	(1,645,402)	(234,621)
	Total other financing sources (uses)	(1,133,147)	(1,262,453)	(1,410,781)	(1,645,402)	(963,640)	(753,000)	(753,000)	(1,203,000)	(1,253,000)	(2,703,000)	(4,003,000)	(1,703,000)	(9,107,191)		(1,262,453)	(1,410,781)	(148,328)	(1,645,402)	(234,621)
	Net change in fund balances	738,949	861,877	18,106	(125,891)	761,388	1,360,903	1,030,167	931,680	992,142	(287,394)	(1,987,948)	653,428	(7,392,729)		861,877	18,106	(1,005,875)	(125,891)	(143,997)
	Fund Balances:																			
	Nonspendable																			
	<placeholder>	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Nonspendable	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Restricted																	-		-
	Tourism Related	4,893,009	5,504,887	5,522,993	5,397,102	6,158,491	7,519,394	8,549,561	9,481,240	10,473,382	10,185,989	8,198,040	8,851,468	1,458,739		5,504,887	5,522,993	18,106	5,397,102	(125,891)
	Total - Restricted	4,893,010	5,504,887	5,522,993	5,397,102	6,158,491	7,519,394	8,549,561	9,481,240	10,473,382	10,185,989	8,198,040	8,851,468	1,458,739		5,504,887	5,522,993	18,106	5,397,102	(125,891)
	Assigned																	-		-
	Front Beach Maintenance	-	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000		250,000	250,000	-	250,000	-
	Total - Assigned	-	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000		250,000	250,000	-	250,000	-
	Unassigned																			-
	Unassigned fund balance	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Unassigned	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total Fund Balance	4,893,010	5,754,887	5,772,993	5,647,102	6,408,491	7,769,394	8,799,561	9,731,240	10,723,382	10,435,989	8,448,040	9,101,468	1,708,739		5,754,887	5,772,993	18,106	5,647,102	(107,785)
	Total Fund Balance - % of Revenues	135.5%	150.4%	150.4%	146.2%	162.60%	191.94%	211.53%	228.05%	245.08%	233.60%	187.03%	198.64%	37.40%		150.4%	150.4%	184.8%	146.2%	0.0%
	Unassigned Fund Balance - % of Revenues	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		0.0%	0.0%	0.0%	0.0%	0.0%
	Unassigned Fund Balance - % of Expenditures	281.4%	337.9%	239.7%	241.1%	289.17%	401.75%	370.24%	456.33%	503.36%	508.63%	337.68%	408.97%	59.87%		337.9%	239.7%	2.1%	241.1%	0.0%
	Net Earnings	738,949	861,877	18,106	(125,891)	761,388	1,360,903	1,030,167	931,680	992,142	(287,394)	(1,987,948)	653,428	(7,392,729)		861,877	18,106	(1,005,875)	(125,891)	(987,768)

City of Isle of Palms, SC
FY27 Budget Planning Model
Final
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	2,128,103	2,170,665	2,214,078	2,258,360	2,303,527	2,349,598	2,396,590	2,444,521	2,493,412	2,543,280	2,594,146	Budget based on 1% increase of most recent 12 month actual collections. Long-term forecast assumes 1% annual increase.	2,067,091	2,128,103	61,012	2,170,665	42,562
58-3450.4111	State Grant Revenue	856,490	972,740	1,800,000	1,524,000	-	-	-	-	-	-	-	-	-	Reallocated remaining balance of Marina dredging SCPRT grant. Applying for all federal and state grants and earmarks.	972,740	1,800,000	827,260	1,524,000	(276,000)
58-3450.4111	Federal Grant Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	Applying for all federal grants	-	-	-	-	-
58-3500.4505	Interest	486,294	465,880	465,546	182,852	62,061	96,986	128,990	156,446	187,279	215,768	248,688	286,747	41,662	Interest income based on 3% annual rate of LGIP investment balance.	465,880	465,546	(334)	182,852	(282,694)
58-3500.4501	Miscellaneous Income	-	1,703,089	-	71,000	-	-	-	-	-	-	-	-	-		1,703,089	-	(1,703,089)	71,000	71,000
	Proposed Operating Revenue																			-
	Recurring Annually	-	-		-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Structured	-	-		-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Proposed Operating Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total revenues	3,010,612	5,208,800	4,393,649	3,948,517	2,276,139	2,355,346	2,432,517	2,506,044	2,583,869	2,660,290	2,742,099	2,830,027	2,635,808		5,208,800	4,393,649	(815,151)	3,948,517	(445,132)
	Actual growth	33.02%	73.01%	-15.65%	-10.13%	-42.35%	3.48%	3.28%	3.02%	3.11%	2.96%	3.08%	3.21%	-6.86%		n/a	-15.65%	n/a	-10.13%	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	Beach Professional Services	357,463	1,964,910	1,750,399	1,002,104	160,337	128,269	129,552	130,847	132,156	133,477	134,812	136,160	137,522	Ongoing monitoring of entire shoreline ($110k), Sand retention permitting ($150k), sand bag removal ($71k) and ($675k) for potential beach project management fee of off-shore project. In FY28, updated beach mgt plan ($25k).	1,964,910	1,750,399	(214,511)	1,002,104	(748,296)
58-4120.5085	Capital Outlay																			-
	B Cash Funded (Dashboard)	-	-	2,000,000	-	-	-	-	-	-	-	-	-	-		-	2,000,000	2,000,000	-	(2,000,000)
	B Cash Funded (CIP)	17,950	896,627	-	12,700,330	428,450	387,004	910,664	994,434	718,317	1,382,816	426,435	1,030,679	28,915,049	FY27 includes remaining construction of large scale project- Breach Inlet (800,000cy @ $8.96 = $7,165M) and north end City's portion (799,000cy @ $8.96 = $7,156M) this includes mobilization and estimated project cost. $2M of the total cost estimated in FY26 with remaining $12,320M in FY27. City pays 47% for WD sand placement, which is same % as accommodations fees collected from WD. $250k per year to repair/replace/add beach walkovers to include improved handicapped access. Includes Mobi-mat material for beach accesses as needed ($15k),	896,627	-	(896,627)	12,700,330	12,700,330
58-4120.5084	Construction in Progress	-	-	-	-	-	-	-	-	-	-	-	-	-	Emergency Beach Access Path	-	-	-	-	-
58-4120.5085	Beach Capital Outlay	-	-	50.000	-	-	-	-	-	-	-	-	-	-		-	50.000	50.000	-	(50.000)
58-4120.5087	Beach Renourishment	1,878,596	769,494		-	-	-	-	-	-	-	-	-	-		769,494	-	(769,494)	-	-
	Beach Nourishment	2,254,859	3,631,031	3,800,399	13,777,434	588,787	515,273	1,040,216	1,125,281	850,472	1,516,294	561,248	1,166,839	29,052,571						
	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	3,800,399	13,777,434	588,787	515,273	1,040,216	1,125,281	850,472	1,516,294	561,248	1,166,839	29,052,571		3,640,050	3,800,399	160,349	13,777,434	9,977,034
	Actual growth	448.23%	61.43%	4.41%	262.53%	-95.73%	-12.49%	101.88%	8.18%	-24.42%	78.29%	-62.99%	107.90%	2389.85%		n/a	4.41%	n/a	262.53%	n/a
	Revenues over (under) expenditures	755,753	1,568,750	593,250	(9,828,917)	1,687,353	1,840,073	1,392,301	1,380,763	1,733,396	1,143,996	2,180,852	1,663,188	(26,416,763)		1,568,750	593,250	(975,500)	(9,828,917)	(10,422,167)
	Other Financing Sources (Uses):																			
	Total - Transfers in	-	-	-	982,892	-	-	-	-	-	-	-	-	13,208,381		-	-	-	982,892	982,892
	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)	-	982,892	-	-	-	-	-	-	-	-	13,208,381		(127,040)	-	127,040	982,892	982,892
	Net change in fund balances	755,753	1,441,710	593,250	(8,846,025)	1,687,353	1,840,073	1,392,301	1,380,763	1,733,396	1,143,996	2,180,852	1,663,188	(13,208,381)		1,441,710	593,250	(848,460)	(8,846,025)	(9,439,275)
	Fund Balances:																			
	Nonspendable																			
	<placeholder>	-	-		-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Nonspendable	-	-		-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Restricted															-	-	-	-	-
	Beach Preservation	9,101,476	10,543,186	11,136,436	2,290,411	3,977,764	5,817,837	7,210,138	8,590,901	10,324,297	11,468,294	13,649,145	15,312,334	2,103,952		10,543,186	11,136,436	593,250	2,290,411	(8,846,025)
	Total - Restricted	9,101,476	10,543,186	11,136,436	2,290,411	3,977,764	5,817,837	7,210,138	8,590,901	10,324,297	11,468,294	13,649,145	15,312,334	2,103,952		10,543,186	11,136,436	593,250	2,290,411	(8,846,025)
	Committed															-	-	-	-	-
	<placeholder>	-	-		-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Committed	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Unassigned															-	-	-	-	-
	Unassigned fund balance	-	-		-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Unassigned	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total Fund Balance	9,101,476	10,543,186	11,136,436	2,290,411	3,977,764	5,817,837	7,210,138	8,590,901	10,324,297	11,468,294	13,649,145	15,312,334	2,103,952		10,543,186	11,136,436	593,250	2,290,411	-
	Total Fund Balance - % of Revenues	302.3%	202.4%	253.5%	46.4%	174.76%	247.01%	296.41%	342.81%	399.57%	431.09%	497.76%	541.07%	13.28%		202.4%	253.5%	-72.8%	46.4%	0.0%
	Unassigned Fund Balance - % of Revenues	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		0.0%	0.0%	0.0%	0.0%	0.0%
	Unassigned Fund Balance - % of Expenditures	403.6%	289.6%	293.0%	16.6%	675.59%	1129.08%	693.14%	763.44%	1213.95%	756.34%	2431.93%	1312.29%	7.24%		289.6%	293.0%	370.0%	16.6%	0.0%
	Net Earnings	755,753	1,441,710	593,250	(8,846,025)	1,687,353	1,840,073	1,392,301	1,380,763	1,733,396	1,143,996	2,180,852	1,663,188	(13,208,381)		1,441,710	593,250	(848,460)	(8,846,025)	(9,439,275)
	Debt Service Coverage	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-

City of Isle of Palms, SC
FY27 Budget Planning Model
Final
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
Total Revenues & Transfers In	3,010,612	5,208,800	4,393,649	4,931,408	2,276,139	2,355,346	2,432,517	2,506,044	2,583,869	2,660,290	2,742,099	2,830,027	15,844,190
Operating Expenses & Transfers Out	358,313	2,091,950	1,750,399	1,077,104	160,337	128,269	129,552	130,847	132,156	133,477	134,812	136,160	137,522
Cash Funded Capital Outlay	1,896,546	1,666,121	2,050,000	12,700,330	428,450	387,004	910,664	994,434	718,317	1,382,816	426,435	1,030,679	28,915,049
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-

NOTES	Actual 2025	Forecast 2026	Increase/Decrease From Actual 2025	Projected 2027	Increase/Decrease From Forecast 2026
	5,208,800	4,393,649	4,393,649	4,931,408	-
	2,091,950	1,750,399	1,750,399	1,077,104	-
	896,627	2,050,000	2,050,000	12,700,330	-
	-	-	-	-	-

City of Isle of Palms, SC

FY27 Budget Planning Model
Final
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	128,307	130,280	133,779	137,372	141,062	144,852	148,745	152,743	156,850	161,068	165,401	Interest income based on 3% annual rate of LGIP investment balance.	154,562	128,307	(26,255)	130,280	1,973
	Proposed Operating Revenue																			
	Recurring Annually	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Structured	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Proposed Operating Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total revenues	167,266	154,562	128,307	130,280	133,779	137,372	141,062	144,852	148,745	152,743	156,850	161,068	165,401		154,562	128,307	(26,255)	130,280	1,973
	Actual growth	39.57%	-7.60%	-16.99%	1.54%	2.69%	2.69%	2.69%	2.69%	2.69%	2.69%	2.69%	2.69%	2.69%		n/a	-16.99%	n/a	1.54%	n/a
	Expenditures:																			
60-4120.5013	BANK SERVICE CHARGES	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
60-4120.5045	STROM PREPARATION/CLEANUP	1,510	38,682	1,500	10,500	10,763	11,032	11,307	11,590	11,880	12,177	12,481	12,793	13,113	ONLY IF NEEDED	38,682	1,500	(37,182)	10,500	9,000
60-4120.5058	HURRICANE BUILDING COST	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
60-4120.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
60-4120.5079	MISC & CONTINGENCY EXP	54	-	-	3,000	3,075	3,152	3,231	3,311	3,394	3,479	3,566	3,655	3,747	$3k annually for costs related to annual Hurricane Expo community event	-	-	-	3,000	3,000
	Total - Expenditures:	1,564	38,682	1,500	13,506	13,838	14,184	14,538	14,902	15,274	15,656	16,047	16,449	16,860		38,682	1,499	(37,182)	13,506	12,000
	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	1,500	13,506	13,838	14,184	14,538	14,902	15,274	15,656	16,047	16,449	16,860		38,682	1,499	(37,182)	13,506	12,000
	Actual growth	-98.60%	2373.27%	-96.12%	800.38%	2.45%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%		n/a	-96.12%	n/a	800.98%	n/a
	Revenues over (under) expenditures	165,702	115,880	126,807	116,774	119,941	123,188	126,524	129,951	133,471	137,087	140,803	144,620	148,541		115,880	126,808	10,927	116,774	(10,027)
	Other Financing Sources (Uses):																			
	Sale of Capital Assets	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Lease Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Transfers in	73,683	-													-	-	-	-	-
60-3900.4901	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 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)	73,683	700,652	-	-	-	-	-	-	-	-	-	-	-		700,652	-	(700,652)	-	-
	Net change in fund balances	239,385	816,532	126,807	116,774	119,941	123,188	126,524	129,951	133,471	137,087	140,803	144,620	148,541		816,532	126,808	(689,725)	116,774	(10,027)
	Fund Balances:																			
	Nonspendable																			
	<placeholder>	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Nonspendable	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Restricted															-	-	-	-	-
	<placeholder>	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Restricted	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Assigned															-	-	-	-	-
	Assigned	3,406,089	4,222,621	4,349,428	4,466,202	4,586,143	4,709,331	4,835,855	4,965,805	5,099,276	5,236,364	5,377,167	5,521,786	5,670,327		4,222,621	4,349,428	126,807	4,466,202	116,774
	Total - Assigned	3,406,089	4,222,621	4,349,428	4,466,202	4,586,143	4,709,331	4,835,855	4,965,805	5,099,276	5,236,364	5,377,167	5,521,786	5,670,327		4,222,621	4,349,428	126,807	4,466,202	116,774
	Unassigned															-	-	-	-	-
	Unassigned fund balance	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Unassigned	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total Fund Balance	3,406,089	4,222,621	4,349,428	4,466,202	4,586,143	4,709,331	4,835,855	4,965,805	5,099,276	5,236,364	5,377,167	5,521,786	5,670,327		4,222,621	4,349,428	126,807	4,466,202	116,774
	Total Fund Balance - % of Revenues	1413.6%	493.8%	3389.9%	3428.1%	3428.16%	3428.17%	3428.18%	3428.19%	3428.20%	3428.21%	3428.22%	3428.23%	3428.24%		493.8%	3389.9%	-17.4%	3428.1%	5917.9%
	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	217780.6%	10916.2%	289954.4%	33068.0%	33142.56%	33202.74%	33263.21%	33323.98%	33385.04%	33446.40%	33508.06%	33570.02%	33632.28%		10916.2%	290147.8%	-341.0%	33068.3%	973.1%
	Net Earnings	239,385	816,532	126,807	116,774	119,941	123,188	126,524	129,951	133,471	137,087	140,803	144,620	148,541		816,532	126,808	(689,725)	116,774	(10,027)

City of Isle of Palms, SC

FY27 Budget Planning Model

Final

Fire Department 1% Fund

		Actual 2024	Actual 2025	Forecast 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032	Projected 2033	Projected 2034	Projected 2035	Projected 2036	NOTES	Actual 2025	Forecast 2026	Increase/Decrease From Actual 2025	Projected 2027	Increase/Decrease From Forecast 2026
	Revenues:																			
40-3450.4120	VFD 1% REBATE	227,860	283,493	341,022	349,547	358,286	367,243	376,424	385,835	395,480	405,367	415,502	425,889	436,536	Firemen's Insurance and Inspection Funds	283,493	341,022	57,529	349,547	8,526
40-3500.4505	INTEREST	775	710	625	373	462	555	653	755	861	973	1,089	1,210	1,336	Interest income based on 3% annual rate of LGIP investment balance.	710	625	(85)	373	(252)
	Proposed Operating Revenue																			-
	Recurring Annually	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Structured	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Proposed Operating Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total revenues	228,635	284,203	341,647	349,920	358,748	367,798	377,077	386,589	396,342	406,340	416,590	427,099	437,873		284,203	341,647	57,444	349,920	8,273
	Actual growth	9.48%	24.30%	20.21%	2.42%	2.52%	2.52%	2.52%	2.52%	2.52%	2.52%	2.52%	2.52%	2.52%		n/a	20.21%	n/a	2.42%	n/a
	Expenditures:																			
40-4520.5013	BANK SERVICE CHARGES	48	53	200	205	210	215	221	226	232	238	244	250	256	FD1% Fund	53	200	147	205	5
40-4520.5014	MEMBERSHIPS AND DUES	-	6,867	7,155	7,334	7,517	7,705	7,898	8,095	8,298	8,505	8,718	8,936	9,159	FD1% Fund	6,867	7,155	288	7,334	179
40-4520.5021	TELEPHONE/CABLE	4,228	5,854	5,100	5,228	5,358	5,492	5,629	5,770	5,914	6,062	6,214	6,369	6,528	FD1% Fund	5,854	5,100	(754)	5,228	128
40-4520.5025	NON-CAPITAL TOOLS & EQUIPEMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	FD1% Fund	-	-	-	-	-
40-4520.5041	UNIFORM	-	-	-	-	-	-	-	-	-	-	-	-	-	FD1% Fund	-	-	-	-	-
40-4520.5062	INSURANCE	218,050	272,255	343,124	329,399	337,634	346,075	354,727	363,595	372,685	382,002	391,552	401,341	411,374	FD1% Fund. This line item includes contributions to the Fireman's Retirement Fund	272,255	343,124	70,869	329,399	(13,725)
40-4520.5079	MISCELLANEOUS	1,890	235	1,375	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	FD1% Fund	235	1,375	1,140	2,000	625
	Total - Expenditures:	224,216	285,265	356,957	344,166	352,720	361,488	370,475	379,687	389,129	398,807	408,727	418,895	429,318		285,264	356,957	71,690	344,165	(12,789)
	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	356,957	344,166	352,720	361,488	370,475	379,687	389,129	398,807	408,727	418,895	429,318		285,264	356,957	71,690	344,165	(12,789)
	Actual growth	13.48%	27.23%	25.13%	-3.58%	2.49%	2.49%	2.49%	2.49%	2.49%	2.49%	2.49%	2.49%	2.49%		n/a	25.13%	n/a	-3.58%	n/a
	Revenues over (under) expenditures	4,419	(1,062)	(15,310)	5,754	6,028	6,310	6,602	6,902	7,213	7,533	7,863	8,204	8,555		(1,061)	(15,310)	(14,246)	5,754	21,062
	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)	(15,310)	5,754	6,028	6,310	6,602	6,902	7,213	7,533	7,863	8,204	8,555		(1,061)	(15,310)	(15,310)	5,754	21,065
	Fund Balances:																			
	Nonspendable															-	-	-	-	-
	<placeholder>	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Nonspendable	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Restricted															-	-	-	-	-
	<placeholder>	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Restricted	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Assigned															-	-	-	-	-
	Assigned	35,743	34,681	19,371	25,125	31,153	37,463	44,065	50,967	58,180	65,713	73,576	81,780	90,335		34,681	19,371	(15,310)	25,125	5,754
	Total - Assigned	35,743	34,681	19,371	25,125	31,153	37,463	44,065	50,967	58,180	65,713	73,576	81,780	90,335		34,681	19,371	(15,310)	25,125	5,754
	Unassigned															-	-	-	-	-
	Unassigned fund balance	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Unassigned	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total Fund Balance	35,743	34,681	19,371	25,125	31,153	37,463	44,065	50,967	58,180	65,713	73,576	81,780	90,335		34,681	19,371	(15,310)	25,125	5,754
	Total Fund Balance - % of Revenues	15.6%	12.2%	0.0%	7.2%	8.68%	10.19%	11.69%	13.18%	14.68%	16.17%	17.66%	19.15%	20.63%		12.2%	5.7%	-26.7%	7.2%	69.6%
	Unassigned Fund Balance - % of Revenues	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		0.0%	0.0%	0.0%	0.0%	0.0%
	Unassigned Fund Balance - % of Expenditures	15.9%	12.2%	0.0%	7.3%	8.83%	10.36%	11.89%	13.42%	14.95%	16.48%	18.00%	19.52%	21.04%		12.2%	5.4%	-21.4%	7.3%	-45.0%
	Net Earnings	4,419	(1,062)	(15,310)	5,754	6,028	6,310	6,602	6,902	7,213	7,533	7,863	8,204	8,555		(1,061)	(15,310)	(15,310)	5,754	21,065

City of Isle of Palms, SC
FY27 Budget Planning Model
Final
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	14,210	14,423	14,639	14,859	15,082	15,308	15,538	15,771	16,007	16,248		11,120	14,000	2,880	14,210	210
64-3500.4505	INTEREST	-	-	-	950	951	955	961	970	981	995	1,012	1,031	1,054	Interest income based on 3% annual rate of LGIP investment balance.	-	-	-	950	950
	Proposed Operating Revenue																			
	Recurring Annually	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Structured	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Proposed Operating Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total revenues	15,063	11,120	14,000	15,160	15,374	15,595	15,820	16,052	16,289	16,533	16,783	17,039	17,301		11,120	14,000	2,880	15,160	1,160
	Actual growth	1.32%	-26.18%	25.90%	8.28%	1.42%	1.43%	1.45%	1.46%	1.48%	1.49%	1.51%	1.53%	1.54%		n/a	25.90%	n/a	8.28%	n/a
	Expenditures:																			
64-4420.5010	PRINT AND OFFICE SUPPLIES	-	-	500	510	520	531	541	552	563	574	586	598	609		-	500	500	510	10
64-4420.5014	MEMBERSHIP AND DUES	-	-	50	51	52	53	54	55	56	57	59	60	61		-	50	50	51	1
64-4420.5021	TELEPHONE/CABLE	-	-	750	765	780	796	812	828	845	862	879	896	914	Add phone for 2nd officer	-	750	750	765	15
64-4420.5064	EMPLOYEE TRAINING	612	-	700	714	728	743	758	773	788	804	820	837	853		-	700	700	714	14
64-4420.5079	MISCELLANEOUS	10,274	9,612	10,000	10,100	10,201	10,303	10,406	10,510	10,615	10,721	10,829	10,937	11,046	Add provision to cover incidental services for victims, such as towing of victim's car. SC Attorney General-return funds over $25K. Budget is an average of all years funds were returned.	9,612	10,000	388	10,100	100
	Total - Expenditures:	*10,886*	*9,612*	*12,000*	*12,140*	*12,282*	*12,425*	*12,571*	*12,718*	*12,868*	*13,019*	*13,172*	*13,327*	*13,484*		*9,612*	*12,000*	*2,388*	*12,140*	*140*
	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	12,140	12,282	12,425	12,571	12,718	12,868	13,019	13,172	13,327	13,484		9,612	12,000	2,388	12,140	140
	Actual growth	31.22%	-11.70%	24.84%	1.17%	1.17%	1.17%	1.17%	1.17%	1.17%	1.18%	1.18%	1.18%	1.18%		n/a	24.84%	n/a	1.17%	n/a
	Revenues over (under) expenditures	4,177	1,508	2,000	3,020	3,093	3,169	3,250	3,334	3,422	3,514	3,611	3,712	3,817		1,508	2,000	492	3,020	1,020
	Other Financing Sources (Uses):																			
	Sale of Capital Assets	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Lease Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
60-3900.4901	Transfers in															-	-	-	-	-
	Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From General Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From Capital Projects Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From Municipal Accommodations Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From State Accommodations Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From Hospitality Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From Beach Preservation Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From Marina Enterprise Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From Recreation Building Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
64-3900.5901	Transfers out															-	-	-	-	-
	Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-	Transfers out to General Fund to support payroll costs of part-time victims advocate in the Police Dept	-	-	-	-	-
6.5%	To General Fund	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)		(3,000)	(3,000)	-	(3,000)	-
0.0%	To Capital Projects Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Municipal Accommodations Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To State Accommodations Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Hospitality Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	To Beach Preservation Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Marina Enterprise Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Recreation Building Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Transfers out	(4,750)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)		(3,000)	(3,000)	-	(3,000)	-
	Total other financing sources (uses)	(4,750)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)		(3,000)	(3,000)	-	(3,000)	-
	Net change in fund balances	(573)	(1,492)	(1,000)	20	93	169	250	334	422	514	611	712	817		(1,492)	(1,000)	492	20	1,020
	Fund Balances:																			
	Nonspendable																			
	<placeholder>	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Nonspendable	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Restricted															-	-	-	-	-
	Restricted	34,612	33,120	32,120	32,140	32,233	32,402	32,651	32,985	33,407	33,921	34,532	35,243	36,060		33,120	32,120	(1,000)	32,140	20
	Total - Restricted	34,612	33,120	32,120	32,140	32,233	32,402	32,651	32,985	33,407	33,921	34,532	35,243	36,060		33,120	32,120	(1,000)	32,140	20
	Assigned															-	-	-	-	-
	<placeholder>	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Assigned	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Unassigned															-	-	-	-	-
	Unassigned fund balance	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Unassigned	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total Fund Balance	34,612	33,120	32,120	32,140	32,233	32,402	32,651	32,985	33,407	33,921	34,532	35,243	36,060		33,120	32,120	(1,000)	32,140	20
	Total Fund Balance - % of Revenues	229.8%	297.8%	229.4%	212.0%	209.65%	207.77%	206.39%	205.49%	205.08%	205.17%	205.76%	206.84%	208.43%		297.8%	229.4%	-34.7%	212.0%	1.7%
	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%	264.7%	262.44%	260.77%	259.74%	259.35%	259.62%	260.56%	262.16%	264.45%	267.43%		344.6%	267.7%	-41.9%	264.7%	14.0%

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

		Actual 2024	Actual 2025	Forecast 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032	Projected 2033	Projected 2034	Projected 2035	Projected 2036		Actual 2025	Forecast 2026	Increase/Decrease From Actual 2025	Projected 2027	Increase/Decrease From Forecast 2026
	Revenues:																			
68-3500.4501	MISCELLANEOUS REVENUE	16,946	13,287	16,000	16,160	16,322	16,485	16,650	16,816	16,984	17,154	17,326	17,499	17,674	Includes $15k for Beach Run registration fees. Engraved bricks 20 @ $50.00 each.	13,287	16,000	2,713	16,160	160
68-3500.4505	INTEREST	6,142	5,613	4,000	2,553	2,746	2,938	3,129	3,319	3,506	3,692	3,876	4,057	4,235	Interest income based on 3% annual rate of LGIP investment balance.	5,613	4,000	(1,613)	2,553	(1,447)
	Proposed Operating Revenue																			
	Recurring Annually	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Structured	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Proposed Operating Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total revenues	23,088	18,900	20,000	18,713	19,067	19,423	19,779	20,135	20,491	20,847	21,202	21,556	21,909		18,900	20,000	1,100	18,713	(1,287)
	Actual growth	2.53%	-18.14%	5.82%	-6.44%	1.90%	1.86%	1.83%	1.80%	1.77%	1.74%	1.70%	1.67%	1.64%		n/a	5.82%	n/a	-6.44%	n/a
	Expenditures:																			
68-4820.5026	MAINT & SERVICE CONTRACTS	1,600	280	800	820	841	862	883	905	928	951	975	999	1,024	Expense related to engraving pavers at Rec Dept. Budget 20 bricks at $40 each	280	800	520	820	20
68-4830.5092	SPECIAL ACTIVITIES	10,951	13,504	14,000	14,350	14,709	15,076	15,453	15,840	16,236	16,642	17,058	17,484	17,921	Expenses related to IOP Beach Run, makes some revenue and could be offset on it	13,504	14,000	496	14,350	350
	Total - Expenditures:	*12,551*	*13,784*	*14,800*	*15,170*	*15,549*	*15,938*	*16,336*	*16,745*	*17,163*	*17,593*	*18,032*	*18,483*	*18,945*		*13,784*	*14,800*	*1,016*	*15,170*	*370*
	Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Cash Funded (Dashboard)	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Cash Funded (CIP)	-	-	60,000	-	-	-	-	-	-	-	-	-	-		-	60,000	60,000	-	(60,000)
	Proposed Operating Expenses															-	-	-	-	-
	Recurring Annually	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Structured	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Proposed Operating Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Debt service (existing):															-	-	-	-	-
	Principal	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Interest	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Debt service (existing):	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Debt service (proposed):															-	-	-	-	-
	Principal repayments	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Interest	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Debt service (proposed):	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total expenditures	12,551	13,784	74,800	15,170	15,549	15,938	16,336	16,745	17,163	17,593	18,032	18,483	18,945		13,784	74,800	61,016	15,170	(59,630)
	Actual growth	10.65%	9.82%	442.66%	-79.72%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%		n/a	442.66%	n/a	-79.72%	n/a
	Revenues over (under) expenditures	10,537	5,116	(54,800)	3,543	3,518	3,485	3,442	3,390	3,327	3,254	3,169	3,073	2,964		5,116	(54,800)	(59,916)	3,543	58,343
	Other Financing Sources (Uses):																			
	Sale of Capital Assets	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Lease Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Transfers in														Transfer in from State Atax fund to sponsor IOP Beach Run	-	-	-	-	-
68-3900.4901	Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From General Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From Capital Projects Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From Municipal Accommodations Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From State Accommodations Tax Fund	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	Transfer in from State Atax fund to sponsor IOP Beach Run	3,000	3,000	-	3,000	-
	From Hospitality Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From Beach Preservation Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From Marina Enterprise Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From Victim Assistance Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Transfers in	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000		3,000	3,000	-	3,000	-
	Transfers out															-	-	-	-	-
	Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To General Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Capital Projects Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Municipal Accommodations Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To State Accommodations Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Hospitality Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	To Beach Preservation Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Marina Enterprise Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Victim Assistance Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total other financing sources (uses)	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000		3,000	3,000	-	3,000	-
	Net change in fund balances	13,537	8,116	(51,800)	6,543	6,518	6,485	6,442	6,390	6,327	6,254	6,169	6,073	5,964		8,116	(51,800)	(59,916)	6,543	58,343
	Fund Balances:																			
	Nonspendable															-	-	-	-	-
	<placeholder>	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Nonspendable	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Restricted															-	-	-	-	-
	<placeholder>	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Restricted	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Assigned															-	-	-	-	-
	Assigned	126,779	134,895	83,095	89,638	96,156	102,641	109,083	115,473	121,800	128,054	134,224	140,296	146,260		134,895	83,095	(51,800)	89,638	6,543
	Total - Assigned	126,779	134,895	83,095	89,638	96,156	102,641	109,083	115,473	121,800	128,054	134,224	140,296	146,260		134,895	83,095	(51,800)	89,638	6,543
	Unassigned															-	-	-	-	-
	Unassigned fund balance	-	-		-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Unassigned	-	-		-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total Fund Balance	126,779	134,895	83,095	89,638	96,156	102,641	109,083	115,473	121,800	128,054	134,224	140,296	146,260		134,895	83,095	(51,800)	89,638	6,543
	Total Fund Balance - % of Revenues	486.0%	616.0%	361.3%	412.8%	435.74%	457.75%	478.88%	499.13%	518.50%	536.99%	554.60%	571.33%	587.18%		616.0%	361.3%	-4709.1%	412.8%	-508.3%
	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	1010.1%	978.6%	111.1%	590.9%	618.40%	644.00%	667.73%	689.60%	709.65%	727.89%	744.35%	759.05%	772.01%		978.6%	111.1%	-84.9%	590.9%	-11.0%
	Net Earnings	13,537	8,116	(51,800)	6,543	6,518	6,485	6,442	6,390	6,327	6,254	6,169	6,073	5,964		8,116	(51,800)	(59,916)	6,543	58,343

City of Isle of Palms, SC
FY27 Budget Planning Model
Final
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	64,442	66,118	67,837	69,600	71,410	73,267	75,172	77,126	79,131	81,189	Budget based on current base rent. Forecast assumes a 2.60% annual increase estimated CPI.	60,685	62,809	62,809	64,442	1,633
90-3600.4620	MARINA OPERATIONS LEASE INCOME	143,617	143,617	148,644	152,509	156,474	160,542	164,716	168,999	173,393	177,901	182,527	187,272	192,141	Budget based on current base rent. Forecast assumes a 2.60% annual increase estimated CPI.	143,617	148,644	148,644	152,509	3,865
90-3600.4630	MARINA RESTAURANT LEASE INCOME	93,410	93,410	98,749	100,724	102,738	104,793	106,889	109,027	111,207	113,432	115,700	118,014	120,374	Budget based on current base rent. Forecast assumes a 2.0% annual increase per lease agreement.	93,410	98,749	98,749	100,724	1,975
90-3600.4660	MARINA PUBLIC DOCK INCOME	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
90-3600.4645	MARINA STORE VARIABLE LEASE INCOME	6,899	25,847	24,426	25,281	26,166	27,082	28,029	29,010	30,026	31,077	32,164	33,290	34,455	Budget based on last 12 months estimated additional rent. Forecast assumes a 3.50% annual increase.	25,847	24,426	24,426	25,281	855
90-3600.4655	MARINA OPERATIONS VARIABLE LEASE INCOME	21,426	93,777	108,882	114,326	120,042	126,045	132,347	138,964	145,912	153,208	160,868	168,912	177,357	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	282,844	296,986	311,836	327,427	343,799	360,989	379,038	397,990	417,890	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	39,917	39,518	39,122	38,731	38,344	37,960	37,581	37,205	36,833	36,465	Per GASB 87 - To record how leases are accounted for by governmental entities.	41,567	40,320	40,320	39,917	(403)
90-3600.4680	MARINA OPERATIONS LEASE INTEREST	102,013	98,578	95,678	94,243	92,358	90,511	88,701	86,927	85,188	83,484	81,815	80,178	78,575	Per GASB 87 - To record how leases are accounted for by governmental entities.	98,578	95,678	95,678	94,243	(1,435)
90-3600.4690	MARINA RESTAURANT LEASE INTEREST	69,362	68,256	67,597	66,583	65,584	64,601	63,632	62,677	61,737	60,811	59,899	59,000	58,115	Per GASB 87 - To record how leases are accounted for by governmental entities.	68,256	67,597	67,597	66,583	(1,014)
	Total - Operating Revenues	1,349,298	905,584	903,653	1,627,400	951,842	977,518	1,004,481	1,032,785	1,062,489	1,093,654	1,126,342	1,160,621	1,196,561		905,584	903,653	903,653	1,627,400	723,747
	Non-Operating Revenues																	-		-
	Gain (Loss) on Sale of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
90-3500.4505	Interest Earned on Investments	98,405	129,248	142,500	-	2,803	3,090	3,395	3,718	4,062	4,425	4,810	5,218	5,648	Interest income based on 3% annual rate of LGIP investment balance. LGIP balance reduced for Marina Dredging.	129,248	142,500	142,500	-	(142,500)
	Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Non-Operating Revenues	98,405	129,248	142,500	-	2,803	3,090	3,395	3,718	4,062	4,425	4,810	5,218	5,648		129,248	142,500	142,500	-	(142,500)
	Proposed Operating Revenue															-	-	-	-	-
	Recurring Annually	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Structured	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Proposed Operating Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total revenues	1,447,703	1,034,832	1,046,153	1,627,400	954,645	980,608	1,007,876	1,036,504	1,066,551	1,098,079	1,131,152	1,165,839	1,202,210		1,034,832	1,046,153	1,046,153	1,627,400	581,247
	Actual growth	105.08%	-28.52%	1.09%	55.56%	-41.34%	2.72%	2.78%	2.84%	2.90%	2.96%	3.01%	3.07%	3.12%		n/a	1.09%	n/a	55.56%	n/a
	Expenditures:																			
	Marina General & Admin																			
90-6120.5022	WATER AND SEWER	433	639	1,000	1,010	1,030	1,051	1,072	1,093	1,115	1,137	1,160	1,183	1,207	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	39,525	40,316	41,122	41,944	42,783	43,639	44,512	45,402	Marina maintenance contingency, ($75K). Approx .6% of insured boat ramp, bulkhead and dock value. Budget includes $700k dredging project funded by a State budget allocation.	4,443	35,000	35,000	775,000	740,000
90-6120.5065	PROFESSIONAL SERVICES	29,213	43,750	32,000	32,640	33,293	33,959	34,638	35,331	36,037	36,758	37,493	38,243	39,008	Legal fees ($10k), UST tank tests ($2k) and provision for tenant financial statement review ($20k).	43,750	32,000	32,000	32,640	640
90-6120.5079	MISCELLANEOUS	6,120	-	1,000	4,545	4,636	4,729	4,823	4,920	5,018	5,118	5,221	5,325	5,432	Provision for resident eco-tour outings	-	1,000	1,000	4,545	3,545
	Total - Marina General & Admin	40,593	48,832	69,000	813,195	77,709	79,263	80,848	82,465	84,115	85,797	87,513	89,263	91,048		48,832	69,000	69,000	813,195	744,195
	Marina Store																	-		
90-6220.5022	WATER AND SEWER	360	360	360	364	369	375	380	386	392	398	404	410	416	Annual Fireline inspection	360	360	360	364	4
90-6220.5062	INSURANCE	518	642	671	685	698	712	727	741	756	771	787	802	818	Underground storage tank insurance on (2) fuel tanks. Tenant pays for property, liability and flood coverage.	642	671	671	685	13
90-6220.5030	DEPRECIATION	7,180	7,180	7,350	7,497	7,647	7,800	7,956	8,115	8,277	8,443	8,612	8,784	8,960		7,180	7,350	7,350	7,497	147
90-6220.5065	PROFESSIONAL SERVICES	80	127,040	500	510	520	531	541	552	563	574	586	598	609		127,040	500	500	510	10
	Total - Marina Store	8,138	135,222	8,881	9,055	9,235	9,417	9,604	9,794	9,988	10,186	10,388	10,593	10,803		135,222	8,881	8,881	9,055	174
	Marina Operations																	-		
90-6420.5026	MAINT & SERVICE CONTRACTS	-	-	-	-	-	-	-	-	-	-	-	-	-	$450,000 for bulkhead recoating	-	-	-	-	-
90-6420.5030	DEPRECIATION	310,805	305,254	310,000	314,650	319,370	324,160	329,023	333,958	338,967	344,052	349,213	354,451	359,768	Includes depreciation on docks	305,254	310,000	310,000	314,650	4,650
90-6420.5061	ADVERTISING	-	-	5,000	5,100	5,202	5,306	5,412	5,520	5,631	5,743	5,858	5,975	6,095		-	5,000	5,000	5,100	100
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	574,000	583,930	594,035	604,319	614,785	625,435	636,274	647,305	658,531	669,955	681,582		530,927	574,000	574,000	583,930	9,930
	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	206	210	214	219	223	227	232	237	241	Backflow Test	-	200	200	202	2
90-6520.5070	BAD DEBT EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Marina Restaurant	13,821	4,874	27,800	28,302	28,816	29,339	29,872	30,415	30,969	31,533	32,108	32,694	33,291		4,874	27,800	27,800	28,302	502
	Marina Public Dock																			
90-6820.5020	M ELECTRIC AND GAS	686	618	700	714	728	743	758	773	788	804	820	837	853	Electricity for public dock	618	700	700	714	14
90-6820.5030	DEPRECIATION	2,938	-	245	-	-	-	-	-	-	-	-	-	-	Depreciation on dock	-	245	245	-	(245)

City of Isle of Palms, SC
FY27 Budget Planning Model
Final
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
90-6820.5026	M MAINT & SERVICE CONTRACTS	3,779	2,463	2,000	2,040	2,081	2,122	2,165	2,208	2,252	2,297	2,343	2,390	2,438		2,463	2,000	2,000	2,040	40
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	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Marina Public Dock	11,264	3,081	12,545	2,754	2,809	2,865	2,923	2,981	3,041	3,101	3,163	3,227	3,291		3,081	12,545	12,545	2,754	(9,791)
	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	756,378	1,495,578	765,005	771,536	778,164	784,895	791,711	798,637	805,656	812,774	820,016		1,055,365	1,025,378	1,025,378	1,770,578	745,200
	Actual growth	32.14%	13.10%	-28.33%	97.73%	-48.85%	0.85%	0.86%	0.86%	0.87%	0.87%	0.88%	0.88%	0.89%		n/a	-2.84%	n/a	72.68%	n/a
	Revenues over (under) expenditures	514,564	(20,533)	289,775	131,822	189,640	209,072	229,711	251,609	274,840	299,442	325,496	353,065	382,194		(20,533)	20,775	20,775	(143,178)	(163,953)
	Other Financing Sources (Uses):																			
	Capital Contributions																			
	Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Capital Contributions	-	-		-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Transfers in	-														-	-	-	-	-
90-3900.4901	Transfers in	-	-		-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From General Fund		-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From Capital Projects Fund	-	1,649,422	-	-	-	-	-	-	-	-	-	-	-		1,649,422	-	-	-	-
	From Municipal Accommodations Fee Fund	500,000	-	75,000	-	-	-	-	-	-	-	-	-	-	Transfers from Municipal A-Tax Fee Fund for Maintenance and parking lot	-	75,000	75,000	-	(75,000)
	From State Accommodations Tax Fund	253,430	296,974	249,864	-	-	-	-	-	-	-	-	-	-	Transfers in from State A-Tax fund for debt service and parking lot	296,974	249,864	249,864	-	(249,864)
	From Hospitality Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From Beach Preservation Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From Victim Assistance Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From Recreation Building Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Transfers in	753,430	1,946,396	324,864	-	-	-	-	-	-	-	-	-	-		1,946,396	324,864	324,864	-	(324,864)
	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	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	To Beach Preservation Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Victim Assistance Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Recreation Building Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Transfers out	-	(1,522,382)	-	-	-	-	-	-	-	-	-	-	-		(1,522,382)	-	-	-	-
	Total other financing sources (uses)	753,430	424,014	324,864	-	-	-	-	-	-	-	-	-	-		424,014	324,864	324,864	-	(324,864)
	Net earnings	1,267,994	403,481	614,639	131,822	189,640	209,072	229,711	251,609	274,840	299,442	325,496	353,065	382,194		403,481	345,639	345,639	(143,178)	(488,817)
	Debt Service Coverage																			
	Total Revenues	1,447,703	1,034,832	1,046,153	1,627,400	954,645	980,608	1,007,876	1,036,504	1,066,551	1,098,079	1,131,152	1,165,839	1,202,210		1,034,832	1,046,153	1,046,153	1,627,400	581,247
	Total Expenditures	933,139	1,055,365	756,378	1,495,578	765,005	771,536	778,164	784,895	791,711	798,637	805,656	812,774	820,016		1,055,365	756,378	756,378	1,495,578	739,200
	Net Income of the System	514,564	(20,533)	289,775	131,822	189,640	209,072	229,711	251,609	274,840	299,442	325,496	353,065	382,194		(20,533)	289,775	289,775	131,822	(157,953)
	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	622,927	465,163	523,041	542,404	562,844	585,413	608,164	633,157	659,450	686,107	382,194		311,896	622,927	622,927	465,163	(157,763)
	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	1.87	1.40	1.57	1.63	1.69	1.75	1.82	1.90	1.97	2.06	N/A		0.94	1.87	1.87	1.40	(0.47)
	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)	0.87	0.40	0.57	0.63	0.69	0.75	0.82	0.90	0.97	1.06	N/A		(0.06)	0.87	0.87	0.40	(0.47)
	Days Cash on Hand																			
	Beginning unrestricted cash	1,812,317	3,161,161	3,738,239	4,352,878	3,534,700	3,724,339	3,933,412	4,163,123	4,414,732	4,689,572	4,989,014	5,314,510	5,667,575		3,161,161	3,738,239	3,738,239	4,352,878	614,639
	Cash from operations	1,267,994	403,481	614,639	131,822	189,640	209,072	229,711	251,609	274,840	299,442	325,496	353,065	382,194		403,481	614,639	614,639	131,822	(482,817)
	CIP Projects															-	-	-	-	-
	Cash Funded (Dashboard)	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Cash Funded (CIP)	-	-	-	(950,000)	-	-	-	-	-	-	-	-	-		-	-	-	(950,000)	(950,000)
	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	4,352,878	3,534,700	3,724,339	3,933,412	4,163,123	4,414,732	4,689,572	4,989,014	5,314,510	5,667,575	6,049,769		3,738,239	4,352,878	4,352,878	3,534,700	(818,178)
	Operating Expense (Less Depreciation)	601,105	722,936	692,226	1,437,236	712,603	725,204	738,032	751,091	764,387	777,922	791,703	805,732	820,016		722,936	692,226	692,226	1,437,236	745,010
	Days Cash on Hand	1,920	1,887	2,295	898	1,908	1,980	2,059	2,145	2,239	2,341	2,450	2,567	2,693		1,887	2,295	2,295	898	(1,398)
	Ending unrestricted cash (target)	1,185,741	1,426,066	1,365,487	2,835,096	1,405,684	1,430,539	1,455,843	1,481,604	1,507,831	1,534,532	1,561,715	1,589,390	1,617,566		1,426,066	1,365,487	1,365,487	2,835,096	1,469,609
	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	1,575	178	1,188	1,260	1,339	1,425	1,519	1,621	1,730	1,847	1,973		1,167	1,575	1,575	178	(1,398)
																		-		
	Net earnings	1,267,994	403,481	614,639	(818,178)	189,640	209,072	229,711	251,609	274,840	299,442	325,496	353,065	382,194		403,481	345,639	345,639	(1,093,178)	(1,438,817)

City of Isle of Palms, SC

FY27 Budget Planning Model

Capital Improvement Plan

New, Major Changes, Deferred from FY26

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
On/Off	Description	Departments	Funding Type	Fund	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
On	General - Beach preservation Fund Capital Outlay	General Government	Cash	Beach Preservation Fee Fund	17,950	896,627											
On	Building - Capital Projects Fund	Building Planning an	Cash	Capital Projects Fund	-	-											
On	Fire - Capital Projects Fund	Fire	Cash	Capital Projects Fund	143,086	105,650											
On	General - Capital Projects Fund	General Government	Cash	Capital Projects Fund	69,696	57,451											
On	MarinaDock Capital	IOP Marina	Cash	Capital Projects Fund	-	1,522,383											
On	Police - Capital Projects Fund	Police	Cash	Capital Projects Fund	62,864	87,055											
On	Public Works - Capital Projects Fund	Public Works	Cash	Capital Projects Fund	1,651,771	405,360											
On	Public Works - Capital Projects Fund	Public Works	Cash	Capital Projects Fund	-	135,566											
On	Public Works - Capital Projects Fund	Public Works	Cash	Capital Projects Fund	61,810	92,033											
On	Recreation - Capital Projects Fund	Recreation	Cash	Capital Projects Fund	94,236	171,333											
On	Fire - General Fund	Fire	Cash	General Fund	-	14,318											
On	Garbage Cart - General Fund	General Government	Cash	General Fund	50,658	36,104											
On	Rec - General Fund	Recreation	Cash	General Fund	108,004	-											
On	Fire - Hospitality Tax	Fire	Cash	Hospitality Tax Fund	178,064	65,576											
On	Non-Departmental - Hospitality Tax	Non-Departmental	Cash	Hospitality Tax Fund	14,050	-											
On	Police - Hospitality Tax	Police	Cash	Hospitality Tax Fund	67,090	92,955											
On	Public Works - Hospitality Tax	Public Works	Cash	Hospitality Tax Fund	73,046	43,444											
On	Recreation - Hospitality Tax	Recreation	Cash	Hospitality Tax Fund	10,000	7,870											
On	Fire - Municipal A-Tax	Fire	Cash	Municipal Accommodations Fee Fund	172,284	114,080											
On	General Gov't - Municipal A-Tax	General Government	Cash	Municipal Accommodations Fee Fund	128,276	43,126											
On	IOP Marina - Municipal A-Tax	IOP Marina	Cash	Municipal Accommodations Fee Fund	-	-											
On	Non-Departmental - Municipal A-Tax	Non-Departmental	Cash	Municipal Accommodations Fee Fund	-	-											
On	Police - Municipal A-Tax	Police	Cash	Municipal Accommodations Fee Fund	115,067	56,747											
On	Public Works - Municipal A-Tax	Public Works	Cash	Municipal Accommodations Fee Fund	18,560	26,829											
On	Public Works - Municipal A-Tax- Drainage	Public Works	Cash	Municipal Accommodations Fee Fund	869	-											
On	Recreation - Municipal A-Tax	Recreation	Cash	Municipal Accommodations Fee Fund	102,573	41,316											
On	Recreation Building Capital Outlay	Recreation	Cash	Recreation Building Fund	-	-											
On	Fire - State A-Tax	Fire	Cash	State Accommodations Tax Fund	5,570	49,628											
On	General Gov't - State A-Tax	General Government	Cash	State Accommodations Tax Fund	-	-											
On	IOP Marina - State A-Tax	IOP Marina	Cash	State Accommodations Tax Fund	-	-											
On	Non-Departmental - State A-Tax	Non-Departmental	Cash	State Accommodations Tax Fund	-	-											
On	Police - State A-Tax	Police	Cash	State Accommodations Tax Fund	47,084	166,396											
On	Public Works - State A-Tax	Public Works	Cash	State Accommodations Tax Fund	188,405	-											
On	Recreation - State A-Tax	Recreation	Cash	State Accommodations Tax Fund	124,622	-											
Off																	
Off																	
Off																	
On	**General Government**																
On	Audio Visual (AV) improvements for Council Chamber	General Government	Cash	Capital Projects Fund						50,000							
On	Placer AI -Cell Phone Tracker	General Government	Cash	Capital Projects Fund					14,000								
On	City Hall parking lot fence replacement	General Government	Cash	Capital Projects Fund													
On	Replace framing and metal doors at City Hall	General Government	Cash	Capital Projects Fund				40,000									
On	Elevator equipment modernization	General Government	Cash	Capital Projects Fund				70,000									
On	Upgrade AV in council chambers	General Government	Cash	Capital Projects Fund				60,000									
On	City Hall generator	General Government	Cash	Capital Projects Fund							75,000						
On	Admin & Mayor's radios as needed	General Government	Cash	Capital Projects Fund					-		20,000						
On	FEMA Flood Mitigation project on Forest Trail, fully offset by grant funds. Deferred 325,200 of the 625,000 from FY24.	General Government	Cash	Capital Projects Fund			100,000										
On	Resurface City Hall parking lot	General Government	Cash	Capital Projects Fund							30,000						
On	Reconfigure Upstairs Conference Room to add Office Space	General Government	Cash	Capital Projects Fund			50,000										
On	Planning, design & construction for City Hall repair and reconfiguration. Assumes debt for $4M in FY2X.	General Government	Cash	Capital Projects Fund													
On	Court software replacement	General Government	Cash	State Accommodations Tax Fund								-					
On	Message boards at Connector and Breach Inlet	General Government	Cash	State Accommodations Tax Fund													
Off					-	-	150,000	170000	14,000	50,000	125,000	-	-	-	-	-	-
On	Police Department																
On	Patrol SUVs on average are replaced in the 6th year.	Police	Cash	Capital Projects Fund			64,000	64000	-	66,000	68,000	70,000	72,000	74,000	76,000	78,000	80,000
On	3 Patrol sedans	Police	Cash	Capital Projects Fund													
On	Patrol F150 pickup trucks	Police	Cash	Capital Projects Fund				67000	69,000	71,000			-			83,000	
On	ACO 4WD Pickup Truck	Police	Cash	Capital Projects Fund								51,000					
On	7 traffic counters located at Connector & Breach Inlet	Police	Cash	Capital Projects Fund								30,000					30,000
On	Evidence refrigerator	Police	Cash	Capital Projects Fund													
On	Public Safety Building access control system (1/2 Police)	Police	Cash	Capital Projects Fund													
On	Patrol SUVs on average are replaced in the 6th year.	Police	Cash	Hospitality Tax Fund						-	68,000	-	72,000	74,000	76,000	-	80,000
On	Patrol F150 pickup trucks	Police	Cash	Hospitality Tax Fund			67,000		69,000								
On	(2) 2024 4x4 UTV W/ plow attachment	Police	Cash	Hospitality Tax Fund						24,000			27,000			30,000	
On	Pickup truck for Code Enforcement	Police	Cash	Hospitality Tax Fund						55,000			59,000			65,000	
On	PD radios (in-car & walkies) (58 radios at $6K in FY28)	Police	Cash	Hospitality Tax Fund				21500	348,000								
On	IT Room battery back-up replaced FY25	Police	Cash	Hospitality Tax Fund		41					12,000					252 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													

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
80	On	Recording equipment (tie in with outside surveillance sys)	Police	Cash	Municipal Accommodations Fee Fund						20,000							
81	On	Two license plate reader (LPRs) for mobile parking enforcement	Police	Cash	Municipal Accommodations Fee Fund													
82	On	Mobile digital billboard	Police	Cash	Municipal Accommodations Fee Fund									20,000				
83	On	New computers (replace windows 10 PCs 16 Units @$2500)	Police	Cash	Municipal Accommodations Fee Fund			40,000						20,000				
84	On	Drone First Responder Docking System (5 years)	Police	Cash	Municipal Accommodations Fee Fund				40500	40,500	40,500	40,500	40,500	41,715	41,715	41,715	41,715	41,715
85	On	In-Car Cradlepoint (16 patrol vehicles)	Police	Cash	Municipal Accommodations Fee Fund				33000	8,700	8,700	8,700	8,700	38,000	9,000	9,000	9,000	9,000
86	On	1 Patrol SUVs on average are replaced in the 6th year. (New Officers)	Police	Cash	State Accommodations Tax Fund				64000									
87	On	Beach services 4WD pickup	Police	Cash	State Accommodations Tax Fund					50,000							64,000	
88	On	(2) 2025 Yamaha ATV Beach services utility	Police	Cash	State Accommodations Tax Fund			22,000		23,000			26,000			29,000		
89	On	Low speed vehicles (LSVs) for parking mgt	Police	Cash	State Accommodations Tax Fund								-					
90	On	Front Beach surveillance system (approx. 7 cameras)	Police	Cash	State Accommodations Tax Fund					35,000					40,000			
91	On	Computer servers per VC3 recommendation (need more information)	Police	Cash	State Accommodations Tax Fund			18,000	18000			21,000	22,000				26,000	
92	On	Speed radar & trailer	Police	Cash	State Accommodations Tax Fund			20,000										
93	On	Solar radar sign	Police	Cash	State Accommodations Tax Fund				8500									
94	On	Police & Court Records Management System (cloudbase Civic RMS)	Police	Cash	State Accommodations Tax Fund				70000	21,500	22,000	22,500	23,000	23,500	24,000	24,500	25,000	25,500
95	On	Add automatic license plate reader for IOP Connector for investigative purposes. Recurring $5k fee for subscription	Police	Cash	State Accommodations Tax Fund					13,000				15,000				
96	On	Taser (Conducted Energy Weapons) Upgrade	Police	Cash	State Accommodations Tax Fund													
97	On	Public Safety Building access control system (1/2 Police)	Police	Cash	State Accommodations Tax Fund													
98	On	Public Safety Drone (Drone as First Responder Software)	Police	Cash	State Accommodations Tax Fund													
99	On	PSB Gate 50%	Police	Cash	State Accommodations Tax Fund			6,000										
100	On	AI traffic signal	Police	Cash	State Accommodations Tax Fund				100000	12,000	12,000	12,000	12,000	12,000	12,500	12,500	12,500	12,500
101	On	*Currently 26 Patrol Vehicles total on average are replaced in the 6th year.*	Police	Cash														
102	Off					-	-	301,000	568500	708,700	339,200	341,700	375,200	423,215	373,215	369,715	553,215	305,715
103	On	**Fire Department**																
104	On	2009 E-One Typhoon Fire Engine E1001 (Pumper) (LT 24 mths) Station 1 (Moved from FY25 to FY28 & $1M to $1.5M).	Fire	Cash	Capital Projects Fund					1,500,000								
105	On	2003 E-One Cyclone II Tower TW1002 95' Ladder Truck (LT 24 mths) ($1M to $2.5M)	Fire	New Debt	General Fund				2,500,000									
106	On	2023 Ford F-150 SQ1001 Squad Station 1	Fire	Cash	Capital Projects Fund							125,000						
107	On	High-Water Vehicle (Future Year)	Fire	Cash	Capital Projects Fund				0	365,000								
108	On	High Water Equipment & Trailer (Suit and Raft)	Fire	Cash	Capital Projects Fund				30000									
109	On	One Thermal imaging camera (we have 4) in future repl all at once	Fire	Cash	Capital Projects Fund			20,000					70,000					
110	On	Porta-Count machine for SCBA mask fit testing (only w/ failure)	Fire	Cash	Capital Projects Fund						30,000							
111	On	Battery operated combination extrication tool for Sta2	Fire	Cash	Capital Projects Fund						20,000							
112	On	New airbags and hoses for vehicle accident extrications	Fire	Cash	Capital Projects Fund								12,000					
113	On	Two (2) portable deck guns to be mounted on pumper trucks ($10K to $9K)	Fire	Cash	Capital Projects Fund													
114	On	Public Safety Building Access Control System Station 1 (1/2 FD & 1/2 PD)	Fire	Cash	Capital Projects Fund													
115	On	Body Armor	Fire	Cash	Capital Projects Fund				0		25,000					25,750		
116	On	Drone First Responder Docking System (5 years)	Fire	Cash	Capital Projects Fund				40500	40500	40500	40,500	40,500	41,715	41,715	41,715	41,715	41,715
117	On	2020 F-150 FM1005 Fire Marshall Station 1 (failing transmission/changing	Fire	Cash	Hospitality Tax Fund				75000	-								
118	On	New Rescue Boat (25% City 75% FEMA Grant) Lead time 12 mths. Deferred until FY28. (If grant is not awarded need $1M in FY29)	Fire	Cash	Hospitality Tax Fund			100,000	0	100,000								
119	On	RAD-57 medical monitor for carbon monoxide & oxygen (only w/failure)	Fire	Cash	Hospitality Tax Fund				7000			8,000			9,000			
120	On	All terrain veh (ATVs) for beach patrol, add ambulatory pkg to 1 **Leave as-is(every 3yrs)	Fire	Cash	Hospitality Tax Fund			26,000										
121	On	Physical agility testing equipment, 75% covered with a grant	Fire	Cash	Hospitality Tax Fund							55,000					35,000	
122	On	2020 E-One Typhoon Ladder L1001 - 75' Ladder Truck (~2034)	Fire	Cash	Capital Projects Fund											3,500,000		
123	On	2023 Ford F-150 BC1006 Battalion Chief Station 1	Fire	Cash	Municipal Accommodations Fee Fund							125,000						
124	On	2014 Ford F-150 TK1002 Truck Station 2	Fire	Cash	Municipal Accommodations Fee Fund													
125	On	2022 John Deere Mules ML1001, ML1002 & ML1003	Fire	Cash	Municipal Accommodations Fee Fund				27000	27,000	27,000		28,000	28,000	28,000		29,000	29,000
126	On	2021 Sea-Doo Jet Ski JS1001 Station 1 (Deferred from FY26)	Fire	Cash	Municipal Accommodations Fee Fund			18,000	18000			20,000				20,000		
127	On	2022 Sea-Doo Jet Ski JS1002 Station 2	Fire	Cash	Municipal Accommodations Fee Fund								20,000					
128	On	New Rescue Boat (25% City 75% FEMA Grant) Lead time 12 mths. Deferred until FY28. (If grant is not awarded need $1M in FY29)	Fire	Cash	Municipal Accommodations Fee Fund			100,000		100,000								
129	On	Radios & Flash Upgrade TDMA (in-car & walkies)	Fire	Cash	Municipal Accommodations Fee Fund				27500	275,000		-						
130	On	Two Ram extrication devices	Fire	Cash	Municipal Accommodations Fee Fund					15,000								
131	On	Two (2) Battery powered Positive Pressure Ventilation (PPV) fans	Fire	Cash	Municipal Accommodations Fee Fund			12,000										
132	On	Two cardiac monitors for Paramedic program	Fire	Cash	Municipal Accommodations Fee Fund								130,000					
133	On	SCBA (self contained breathing apparatus) Evaluate in FY32	Fire	Cash	Municipal Accommodations Fee Fund									350,000				
134	On	High-rise kits requited for automatic aid	Fire	Cash	Municipal Accommodations Fee Fund													
135	On	Training Room Technologies/IT Replacement & Upgrades for MEOC & Training Classes	Fire	Cash	Municipal Accommodations Fee Fund										20,000			
136	On	Door Access Controls at Fire Station No. 2 to match Fire Sta. No. 1	Fire	Cash	Municipal Accommodations Fee Fund													
137	On	2021 E-One Typhoon Fire Engine E1002 (Pumper) (LT 24 mths) Station 2	Fire	Cash	Capital Projects Fund										1,500,000			
138	On	2023 Ford Expedition C1001 Fire Chief Station 1	Fire	Cash	State Accommodations Tax Fund							85,000						
139	On	2019 Ford F-150 BC1004 Battalion Chief Station 1	Fire	Cash	State Accommodations Tax Fund				75000								75,000	
140	On	2017 Sea-Doo Jet Ski JS1003 Station 1	Fire	Cash	State Accommodations Tax Fund						19,000				20,000			
141	On	2017 Alweld Boat B1017 Flat Bottom	Fire	Cash	State Accommodations Tax Fund		42		25000								253	
142	On	New Rescue Boat (25% City 75% FEMA Grant) Lead time 12 mths. Deferred until FY28. (If grant is not awarded need $1M in FY29)	Fire	Cash	State Accommodations Tax Fund			100,000		100,000								
143	On	One Thermal imaging camera (we have 4) in future repl all at once	Fire	Cash	State Accommodations Tax Fund			20,000										

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
144	On	Cutters, spreader, hose and pump for "jaws of life" equip (City Portion 5% if grant is awarded)	Fire	Cash	State Accommodations Tax Fund					15,000								
145	On	2nd set of bunker gear (protective helmet, flash hood, coat, pants, boots & gloves) for all personnel ($6,000*36). Approx 10-yr life	Fire	Cash	State Accommodations Tax Fund									216,000				
146	On	Exhaust system for both stations	Fire	Cash	State Accommodations Tax Fund													
147	On	Public Safety Building Access Control System Station 1 (1/2 FD & 1/2 PD)	Fire	Cash	State Accommodations Tax Fund													
148	On	Training mannequins (three fire rescue and two medical training mannequins) and Training SCBA Self Contained Breathing Apparatus	Fire	Cash	State Accommodations Tax Fund								25,000					
149	On	PSB Gate 50%	Fire	Cash	State Accommodations Tax Fund			6,000										
150	On	2012 Pioneer Sport Fish Boat B1020 with Pump (Obsolete)	Fire	Cash														
151	Off					-	-	402,000	2,825,000	2,537,500	161,500	458,500	325,500	635,715	1,618,715	3,587,465	180,715	70,715
152	On	**Public Works Department**																
153	On	2006 Mack Packer (PW2) Rear Loader (18m LT) (Letter of Intent FY24) (Moved from FY25 to FY26 & $250K to $320K)	Public Works	Cash	Capital Projects Fund			106,667										
154	On	2021 Mack Flatbed (PW 21) (~ FY36)	Public Works	Cash	Capital Projects Fund										100,000			
155	On	2019 Dodge Ram 1500 4x4 (PW-30) (deferred from FY27 to FY31 to purchase 11yd rear loader FY27)	Public Works	Cash	Capital Projects Fund								60,000				39,000	
156	On	Radios	Public Works	Cash	Capital Projects Fund							20,000						
157	On	Purchase surveying equipment for in-house drainage maintenance	Public Works	Cash	Capital Projects Fund													
158	On	Fuel Dispensers	Public Works	Cash	Capital Projects Fund			20,000										
159	On	Building Maintenance Contingency - Calculated as 1% of Public Works Building insured value including HVAC system. INCR TO 2% IN FY27	Public Works	Cash	Capital Projects Fund													
160	On	General drainage contingency for small projects	Public Works	Cash	Capital Projects Fund			100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	
161	On	Annual drainage for comprehensive plan	Public Works	Cash	Capital Projects Fund				250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	
162	On	Design & permitting for next drainage project (Myrtle & 19th)	Public Works	Cash	Capital Projects Fund				100,000									
163	On	Drainage improvements on Palm Blvd between 38th and 41st, deferred from FY26 to FY27, split in 3 phases at $2m per year and contingent on State/Federal earmarks.	Public Works	Cash	Capital Projects Fund			1,850,000	2,000,000	2,000,000	2,000,000							
164	On	Phase 3 - Waterway Blvd Multi-use path elevation. City is seeking grant funds to offset this cost.	Public Works	Cash	Capital Projects Fund			1,480,000	1,625,000									
165	Off	96 Gallon Carts (transition 4,500 carts over 3 years for new side loader)	Public Works	Cash	General Fund			100,000	100000									
166	On	2006 Mack Packer (PW2) Rear Loader (18m LT) (Letter of Intent FY24) (Moved from FY25 to FY26 & $250K to $320K)	Public Works	Cash	Hospitality Tax Fund			106,667										
167	On	Side loader	Public Works	Cash	Hospitality Tax Fund				435,000									
168	On	Hopper for 2016 Ford F350 (Replace w/ under CDL 11yd rear loader)	Public Works	Cash	Hospitality Tax Fund													
169	On	2017 Ford F-250 w/ Hopper	Public Works	Cash	Hospitality Tax Fund			68,000							55,000			
170	On	Provision for relocation or improvements to Front Beach Compactor	Public Works	Cash	Hospitality Tax Fund													
171	On	2008 Mack Packer (PW22) Side Loader (18m LT) (Letter of Intent FY24)($255K to $390K)	Public Works	Cash	Municipal Accommodations Fee Fund					430,000								
172	On	2014 Mack w/ 30yd Packer (PW26)	Public Works	Cash	Municipal Accommodations Fee Fund							440,000						
173	On	2016 Mack w/ 30yd Packer (PW16)	Public Works	Cash	Municipal Accommodations Fee Fund									480,000				
174	On	2006 Caterpillar trash loader (keep the old one as reserve)	Public Works	Cash	Municipal Accommodations Fee Fund													
175	On	2022 Chevy 3500 Diesel to trailer jet VAC	Public Works	Cash	Municipal Accommodations Fee Fund									70,000				
176	On	Ford F150 (Public Works Director) (Decreased by $10K)	Public Works	Cash	Municipal Accommodations Fee Fund								50,000					
177	On	Four 4-in flood water pumps as needed (Deferred from FY26 to FY27, will defer out until needed)	Public Works	Cash	Municipal Accommodations Fee Fund				20000									
178	On	Z-track mower for rights of way	Public Works	Cash	Municipal Accommodations Fee Fund			20,000					20,000					
179	On	Jet Vac trailer for stormwater maintenance	Public Works	Cash	Municipal Accommodations Fee Fund							60,000						
180	On	Provision to move electric lines underground. Dominion Energy matches the City's 50% contribution (Moved from FY26 to FY27) 14th Ave, 41st Ave, and 4-in water pumps	Public Works	Cash	Municipal Accommodations Fee Fund			131,000	131000									
181	Off	Repeat drainage work based on 3-year maintenance rotation	Public Works	Cash	Municipal Accommodations Fee Fund			198,668	198668	198,668	198,668	198,668	198,668	198,668	198,668	198,668	198,668	
182	On	2006 Mack Packer (PW2) Rear Loader (18m LT) (Letter of Intent FY24) (Moved from FY25 to FY26 & $250K to $320K)	Public Works	Cash	State Accommodations Tax Fund			106,667										
183	Off	2009 Mack w/ 31yd Loadmaster Packer (PW24) Replace w/ side loader	Public Works	Cash	State Accommodations Tax Fund						435,000							
184	On	2018 Mack w/ 30yd Packer (PW27) (~ FY33)	Public Works	Cash	State Accommodations Tax Fund											510,000		
185	On	2018 Mack Flatbed (PW 28)	Public Works	Cash	State Accommodations Tax Fund							490,000						
186	On	2014 F150 4x4	Public Works	Cash	State Accommodations Tax Fund													
187	On	2019 Dodge Ram 1500 4x4 w/ 6 ft bed (PW-29) (Deferred from FY28 to FY31 to purchase 11yd rear loader FY27)	Public Works	Cash	State Accommodations Tax Fund								60,000					
188	On	Skid Steer purchased in FY16 - Deferred from FY27 to FY33 to purchase 11yd rear loader in FY27)	Public Works	Cash	State Accommodations Tax Fund										60,000			
189	On	Front beach trash compactor purchased in FY15	Public Works	Cash	State Accommodations Tax Fund					60,000								
190	On	Rehab golf cart path along Palm Blvd connecting 18th and 20th Ave	Public Works	Cash	State Accommodations Tax Fund												50,000	
191	On	Phase 3 - Waterway Blvd Multi-use path elevation. City is seeking grant funds to offset this cost.	Public Works	Cash	State Accommodations Tax Fund			520,000										
192	Off					-	-	4,807,669	4,959,668	3,038,668	2,983,668	1,558,668	738,668	1,098,668	763,668	1,058,668	637,668	-
193	On	**Building Department**																
194	On	2018 Chevy pickup truck	Building Planning an	Cash	Capital Projects Fund		43		45000								254 40,000	
195	Off					-	-	-	45000	-	-	-	-	-	-	-	-	-
196	On	**Recreation Department**																

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
197	On	Upgrade IT, Video Conference System, and lighting in Magnolia/Palmetto rooms for better livestreaming	Recreation	Cash	Capital Projects Fund				60000									
198	On	Upgrade lighting production in Magnolia/Palmetto rooms	Recreation	Cash	Capital Projects Fund					8,000								
199	On	Toro Groomer	Recreation	Cash	Capital Projects Fund						20,000							
200	On	Computer server for security cameras	Recreation	Cash	Capital Projects Fund					8,000				10,000				
201	On	Bi-Parting walk-draw curtain in Gym	Recreation	Cash	Capital Projects Fund										15,000			
202	On	Construct sand volley ball court	Recreation	Cash	Capital Projects Fund					-	28,000							
203	On	Lift for changing ceiling lights and tiles ($12K to $15K)	Recreation	Cash	Capital Projects Fund												15,000	
204	On	Floor Scrubber (new model better for sanitizing)	Recreation	Cash	Capital Projects Fund				0	9,000					10,000			
205	On	Covered walkway to front entrance	Recreation	Cash	Capital Projects Fund													
206	On	Christmas Tree for Front Beach area	Recreation	Cash	Capital Projects Fund								22,000					
207	On	Fencing on Soccer Field	Recreation	Cash	Capital Projects Fund			8,000										
208	On	Resurface Tennis Courts	Recreation	Cash	Capital Projects Fund								25,000					
209	On	Flooring High Tide	Recreation	Cash	Capital Projects Fund										30,000			
210	On	Flooring office and lobby	Recreation	Cash	Capital Projects Fund			20,000										
211	On	Resurface Parking Lot	Recreation	Cash	Capital Projects Fund							150,000		-				
212	On	Rehabilitate softball, baseball and multipurpose fields (FY30+)	Recreation	Cash	Capital Projects Fund								100,000					
213	On	Roof repairs/replacement	Recreation	Cash	Capital Projects Fund						150,000							
214	On	Gymnasium Restroom Renovation	Recreation	Cash	Capital Projects Fund						25,000							
215	On	Golf Cart	Recreation	Cash	Hospitality Tax Fund						12,500				14,000			
216	On	Tennis Fencing (~ every 10 years)	Recreation	Cash	Hospitality Tax Fund			30,000										
217	On	Resurface pickleball courts	Recreation	Cash	Hospitality Tax Fund					10,000								
218	On	Lighting for pickleball courts (moved from FY24 to FY25)	Recreation	Cash	Hospitality Tax Fund													
219	On	Hallway and Lobby Lights	Recreation	Cash	Hospitality Tax Fund			12,000										
220	On	Recreation -1 SUV	Recreation	Cash	Municipal Accommodations Fee Fund								48,000					
221	On	2018 Ford F-150	Recreation	Cash	Municipal Accommodations Fee Fund									48,000				
222	On	Soccer Goals	Recreation	Cash	Municipal Accommodations Fee Fund			8,000					9,000					
223	On	Fencing on Softball Field	Recreation	Cash	Municipal Accommodations Fee Fund						50,000							
224	On	Fencing on Baseball Field	Recreation	Cash	Municipal Accommodations Fee Fund				0	25,000								
225	On	Dog Park fencing and play equipment	Recreation	Cash	Municipal Accommodations Fee Fund													
226	On	Ground & exterior building lights	Recreation	Cash	Municipal Accommodations Fee Fund				25000									
227	On	Construct outdoor fitness court	Recreation	Cash	Municipal Accommodations Fee Fund													
228	On	Reconstruct 2 Tennis Courts	Recreation	Cash	Municipal Accommodations Fee Fund			65,000	62500									
229	On	Reconstruct and reconfigure Outdoor Basketball Courts	Recreation	Cash	Municipal Accommodations Fee Fund					25,000								
230	On	Construct gymnasium in accordance with Master Plan	Recreation	Cash	Municipal Accommodations Fee Fund													
231	On	Reconstruct 2 Tennis Courts	Recreation	Cash	Recreation Building Fund			60,000										
232	On	Playground Equipment 5-12 Big Toy & 2-5 year old Toddler Toy and pour & play surfacing. (Scoreboard -only with failure FY26+)	Recreation	Cash	State Accommodations Tax Fund			20,000	20000	20,500	21,500	22,500	23,500	24,500	25,500	26,500	27,000	27,500
233	On	Basketball scoreboard in gymnasium	Recreation	Cash	State Accommodations Tax Fund													
234	On	Acoustical Panels for Gymnasium	Recreation	Cash	State Accommodations Tax Fund													
235	On	Lights on soccer field (installed FY17 w/ 25yr warranty)	Recreation	Cash	State Accommodations Tax Fund													
236	On	Interior basketball goals with retractable system (FY40)	Recreation	Cash	State Accommodations Tax Fund													
237	On	John Deere Z-TRAK mower	Recreation	Cash	State Accommodations Tax Fund				0	15,000				-	16,000			
238	On	John Deere Tractor	Recreation	Cash	State Accommodations Tax Fund					25,000								
239	On	4 outdoor basketball goals and posts	Recreation	Cash	State Accommodations Tax Fund				22000					30,000				
240	On	Picnic Shelter design & construction	Recreation	Cash	State Accommodations Tax Fund					92,000								
241	On	Baseball, softball, tennis & basketball lights (FY37)	Recreation	Cash	State Accommodations Tax Fund													
242	On	Construct fitness room expansion	Recreation	Cash	State Accommodations Tax Fund													675,000
243	On	Equipment for fitness room expansion	Recreation	Cash	State Accommodations Tax Fund													120,000
244	On	Reconstruct 2 Tennis Courts	Recreation	Cash	State Accommodations Tax Fund			65,000	62500									
245	On	Covered trailer for events	Recreation	Cash	State Accommodations Tax Fund													
246	On	Gymnasium Flooring	Recreation	Cash	State Accommodations Tax Fund						85,000							
247	Off					-	-	288,000	252,000	237,500	392,000	172,500	227,500	112,500	110,500	26,500	42,000	822,500
248	On	**Front Beach Area, including Public Restrooms, Parking Meters and Parking Lots**																
249	On	Add, replace or rehabilitate public art	Police	Cash	Capital Projects Fund				10000					10,000				
250	On	Parking Meter kiosks (5 total kiosks to supplement mobile payments). Remainder of old kiosks will be removed from service when they become too expensive to maintain. Move to Text2Park sys.	Police	Cash	Hospitality Tax Fund							20,000						
251	On	Assign Fund Balance for Future Expenditures	Police	Cash	Hospitality Tax Fund				25000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
252	On	Assign Fund Balance for Future Expenditures	Police	Cash	Municipal Accommodations Fee Fund				25000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
253	On	New benches in the Front Beach area	Police	Cash	State Accommodations Tax Fund			25,000										
254	On	Replace Front Beach irrigation system & repair associated infrastructure	Police	Cash	State Accommodations Tax Fund								175,000					
255	On	Resurface City-owned portion of Ocean Blvd	Police	Cash	State Accommodations Tax Fund				100000									
256	On	Repair sidewalks on Ocean Blvd between 10th and 14th	Police	Cash	State Accommodations Tax Fund			70,000	70000									
257	On	Assign Fund Balance for Future Expenditures	Police	Cash	State Accommodations Tax Fund				25000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
258	Off					-	-	95,000	255000	75,000	75,000	95,000	250,000	85,000	75,000	75,000	75,000	75,000
259	On	Breach Inlet Boat Ramp																
260	On	Rehabilitate concrete ramp (last done in FY00)	Public Works	Cash	Capital Projects Fund					75,000								
261	Off					-	44	-	0	75,000	-	-	-	-	-	-	255	-
262	On	Beach Maintenance, Monitoring and Access																
263	On	Repl/repair/add dune walkovers (approx. 57 accesses)(Funded by FY24 State budget allocation (SCPRT) of $500K)	Public Works	Cash	Beach Preservation Fee Fund			250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000

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
264	Off	Nourishment permitting including up to $100K for additional borings for borrow ar	Public Works	Cash	Beach Preservation Fee Fund			300,000										
265	On	Improve emergency vehicular access at IOP County Park (Moved from FY24 to FY25)	Public Works	Cash	Beach Preservation Fee Fund													
266	On	Mobi Mat/Access Rec material for beach accesses as needed	Public Works	Cash	Beach Preservation Fee Fund			35,000	15,000	35,000	15,000	35,000	15,000	35,000	15,000	35,000	35,000	15,000
267	On	Design & permitting related to next large scale off-shore project	Public Works	Cash	Beach Preservation Fee Fund				0						450,000		600,000	
268	On	Feasibility Study -Beach (Sponsor's shared cost 50% of $3m allocated over 4 years per USACE Project Manager)	Public Works	Cash	Beach Preservation Fee Fund							500,000	600,000	300,000	100,000			
269	Off	USACE Breach Inlet Project (Construction start March 2024)	Public Works	Cash	Beach Preservation Fee Fund			20,000										
270	On	Construction of the next large-scale Breach Inlet project.	Public Works	Cash	Beach Preservation Fee Fund				7,164,643									14,250,000
271	On	Construction of the next large-scale Wild Dunes-shared cost at 47% with WDCA, with apprpx 10% scheduled in FY26 and the remaining two-thirds in FY27.	Public Works	Cash	Beach Preservation Fee Fund				5,155,687									14,250,000
272	Off	Sand retention methods - permitting	Public Works	Cash	Beach Preservation Fee Fund			150,000										
273	On	Update Beach Management Plan	Public Works	Cash	Beach Preservation Fee Fund					25,000								
274	On	Shoal Management Wild Dunes (25%, cost shared with WDCA)	Public Works	Cash	Beach Preservation Fee Fund										430,500			
275	On	Inlet Management	Public Works	Cash	Beach Preservation Fee Fund													
276	On	Sea Level Rise Adaptation Plan	Public Works	Cash	Beach Preservation Fee Fund													
277	On	Required post project monitoring (FY24 is last year)	Public Works	Cash	Beach Preservation Fee Fund													
278	On	Ongoing monitoring of shoreline	Public Works	Cash	Beach Preservation Fee Fund			100,000	115,000	118,450	122,004	125,664	129,434	133,317	137,316	141,435	145,679	150,049
279	On	Sand retention methods (Groins)	Public Works	Cash	Capital Projects Fund					4,000,000								
280	Off					-	-	855,000	12,700,330	4,428,450	387,004	910,664	994,434	718,317	1,382,816	426,435	1,030,679	28,915,049
281	On	Isle of Palms Marina																
282	Off	Public Greenspace	General Government	Cash	Marina Enterprise Fund			150,000	0									
283	Off	Resurface City's portion of reconfigure Parking Lot	General Government	Cash	Marina Enterprise Fund			150,000	0									
284	On	Public Greenspace and resurface city's portion of parking lot	General Government	Cash	Marina Enterprise Fund				500,000									
285	On	Engineer, design & Construction oversight improvements to public dock and T dock on ICW	General Government	Cash	Marina Enterprise Fund													
286	On	Bidding & construction oversight - public dock & T dock construction	General Government	Cash	Marina Enterprise Fund													
287	On	New public dock offset by ARPA $1M	General Government	Cash	Marina Enterprise Fund													
288	On	T dock repairs ($166K of $200K moved from FY24 to FY25)	General Government	Cash	Marina Enterprise Fund													
289	On	Replace bulkhead (FY33+)	General Government	Cash	Marina Enterprise Fund													
290	On	Replace boat ramp (FY33+)	General Government	Cash	Marina Enterprise Fund													
291	On	Replace Marina docks along Morgan Creek (FY40+)	General Government	Cash	Marina Enterprise Fund													
292	Off	Marina maintenance contingency for common areas not covered by leases. Calculated as .6% of insured boat ramp, bulkhead and dock value.	General Government	Cash	Marina Enterprise Fund			75,000	75000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
293	Off	Marina dredging - Funded by State Budget Allocation FY25 includes permit coordination, bidding and construction admin. (Moved from FY25 to FY26)	General Government	Cash	Marina Enterprise Fund			1,500,000	700,000									
294	On	Re-coat marina bulkhead	General Government	Cash	Marina Enterprise Fund				450000									
295	Off					-	-	1,875,000	1725000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
296	Off																	
297	Off																	
298	Off																	
299	Off																	
300	Off																	
301	Off																	
302	Off																	
303	Off																	
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309	Off																	
310	Off																	
311	Off																	
312	Off																	
313	Off																	
314	Off																	
315	Off																	
316	Off																	
317	Off																	

Total	**3,505,635**	**4,231,844**	**6,130,001**	**22,426,830**	**10,916,150**	**3,754,704**	**3,463,364**	**2,712,634**	**2,874,747**	**4,125,246**	**5,345,115**	**2,360,609**	**30,188,979**
New Debt	-	-	-	2,500,000	-	-	-	-	-	-	-	-	-
Cash	3,505,635	4,231,844	6,130,001	19,926,830	10,916,150	3,754,704	3,463,364	2,712,634	2,874,747	4,125,246	5,345,115	2,360,609	30,188,979
ARPA	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant / Third Party Funding	-	-	-	-	-	-	-	-	-	-	-	-	-
General Fund													
New Debt	-	-	-	2,500,000	-	-	-	-	-	-	-	-	-
Cash	158,662	505,122	-	-	-	-	-	-	-	-	-	-	-
ARPA	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant / Third Party Funding	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Projects Fund													

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
				New Debt	-	-	-	-	-	-	-	-	-	-	-	-	-
				Cash	2,083,462	2,576,829	3,818,667	4,561,500	8,438,500	2,875,500	878,500	830,500	483,715	2,120,715	3,993,465	646,715	151,715
				ARPA	-	-	-	-	-	-	-	-	-	-	-	-	-
				Grant / Third Party Funding	-	-	-	-	-	-	-	-	-	-	-	-	-
				Municipal Accommodations Fee Fund													
				New Debt	-	-	-	-	-	-	-	-	-	-	-	-	-
				Cash	537,630	282,098	458,000	473,500	971,200	171,200	787,200	449,200	1,120,715	197,715	171,715	182,715	104,715
				ARPA	-	-	-	-	-	-	-	-	-	-	-	-	-
				Grant / Third Party Funding	-	-	-	-	-	-	-	-	-	-	-	-	-
				State Accommodations Tax Fund													
				New Debt	-	-	-	-	-	-	-	-	-	-	-	-	-
				Cash	365,681	216,024	998,667	660,000	507,000	184,500	678,000	391,500	346,000	223,000	627,500	304,500	885,500
				ARPA	-	-	-	-	-	-	-	-	-	-	-	-	-
				Grant / Third Party Funding	-	-	-	-	-	-	-	-	-	-	-	-	-
				Hospitality Tax Fund													
				New Debt	-	-	-	-	-	-	-	-	-	-	-	-	-
				Cash	342,250	209,845	409,667	581,500	571,000	136,500	209,000	47,000	206,000	201,000	126,000	196,000	132,000
				ARPA	-	-	-	-	-	-	-	-	-	-	-	-	-
				Grant / Third Party Funding	-	-	-	-	-	-	-	-	-	-	-	-	-
				Beach Preservation Fee Fund													
				New Debt	-	-	-	-	-	-	-	-	-	-	-	-	-
				Cash	17,950	896,627	385,000	12,700,330	428,450	387,004	910,664	994,434	718,317	1,382,816	426,435	1,030,679	28,915,049
				ARPA	-	-	-	-	-	-	-	-	-	-	-	-	-
				Grant / Third Party Funding	-	-	-	-	-	-	-	-	-	-	-	-	-
				Marina Enterprise Fund													
				New Debt	-	-	-	-	-	-	-	-	-	-	-	-	-
				Cash	-	-	-	950,000	-	-	-	-	-	-	-	-	-
				ARPA	-	-	-	-	-	-	-	-	-	-	-	-	-
				Grant / Third Party Funding	-	-	-	-	-	-	-	-	-	-	-	-	-
				Victim Assistance Fund													
				New Debt	-	-	-	-	-	-	-	-	-	-	-	-	-
				Cash	-	-	-	-	-	-	-	-	-	-	-	-	-
				ARPA	-	-	-	-	-	-	-	-	-	-	-	-	-
				Grant / Third Party Funding	-	-	-	-	-	-	-	-	-	-	-	-	-
				Recreation Building Fund													
				New Debt	-	-	-	-	-	-	-	-	-	-	-	-	-
				Cash	-	-	60,000	-	-	-	-	-	-	-	-	-	-
				ARPA	-	-	-	-	-	-	-	-	-	-	-	-	-
				Grant / Third Party Funding	-	-	-	-	-	-	-	-	-	-	-	-	-

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

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

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

n/a

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

City of Isle of Palms, SC

FY27 Budget Planning Model

Existing Debt Service

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

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

	Existing Debt Service				Total Proposed Debt Service				Series 2026 - Fire Ladder Truck			
Fiscal Year	Principal	Interest	Debt Service	Balance	Principal	Interest	Debt Service	Balance	Principal	Interest	Debt Service	Balance
	11,384,715	1,463,781	12,848,496		2,500,000	620,753	3,120,753		2,500,000	620,753	3,120,753	
2024	1,413,191	252,844	1,666,035	9,971,524	-	-	-	-	-	-	-	-
2025	1,348,697	241,005	1,589,702	8,622,827	-	-	-	-	-	-	-	-
2026	1,474,433	225,399	1,699,832	7,148,394	-	-	-	2,500,000	-	-	-	2,500,000
2027	1,272,898	188,504	1,461,402	5,875,496	205,825	106,250	312,075	2,294,175	205,825	106,250	312,075	2,294,175
2028	1,290,337	146,515	1,436,852	4,585,159	214,573	97,502	312,075	2,079,602	214,573	97,502	312,075	2,079,602
2029	787,889	103,979	891,868	3,797,270	223,692	88,383	312,075	1,855,910	223,692	88,383	312,075	1,855,910
2030	689,644	85,833	775,477	3,107,625	233,199	78,876	312,075	1,622,710	233,199	78,876	312,075	1,622,710
2031	701,200	70,911	772,111	2,406,426	243,110	68,965	312,075	1,379,600	243,110	68,965	312,075	1,379,600
2032	573,462	55,343	628,805	1,832,964	253,442	58,633	312,075	1,126,158	253,442	58,633	312,075	1,126,158
2033	587,784	42,665	630,449	1,245,180	264,214	47,862	312,075	861,944	264,214	47,862	312,075	861,944
2034	602,458	29,481	631,939	642,721	275,443	36,633	312,075	586,502	275,443	36,633	312,075	586,502
2035	597,781	15,762	613,543	44,940	287,149	24,926	312,075	299,353	287,149	24,926	312,075	299,353
2036	14,585	3,170	17,755	30,355	299,353	12,722	312,075	-	299,353	12,722	312,075	-
2037	16,573	1,893	18,465	13,782	-	-	-	-	-	-	-	-
2038	13,782	478	14,260	-	-	-	-	-	-	-	-	-
2039	-	-	-	-	-	-	-	-	-	-	-	-
2040	-	-	-	-	-	-	-	-	-	-	-	-
2041	-	-	-	-	-	-	-	-	-	-	-	-
2042	-	-	-	-	-	-	-	-	-	-	-	-
2043	-	-	-	-	-	-	-	-	-	-	-	-
2044	-	-	-	-	-	-	-	-	-	-	-	-
2045	-	-	-	-	-	-	-	-	-	-	-	-
2046	-	-	-	-	-	-	-	-	-	-	-	-
2047	-	-	-	-	-	-	-	-	-	-	-	-
2048	-	-	-	-	-	-	-	-	-	-	-	-
2049	-	-	-	-	-	-	-	-	-	-	-	-
2050	-	-	-	-	-	-	-	-	-	-	-	-
2051	-	-	-	-	-	-	-	-	-	-	-	-
2052	-	-	-	-	-	-	-	-	-	-	-	-
2053	-	-	-	-	-	-	-	-	-	-	-	-
2054	-	-	-	-	-	-	-	-	-	-	-	-
2055	-	-	-	-	-	-	-	-	-	-	-	-
2056	-	-	-	-	-	-	-	-	-	-	-	-
2057	-	-	-	-	-	-	-	-	-	-	-	-
2058	-	-	-	-	-	-	-	-	-	-	-	-
2059	-	-	-	-	-	-	-	-	-	-	-	-
2060	-	-	-	-	-	-	-	-	-	-	-	-
2061	-	-	-	-	-	-	-	-	-	-	-	-
2062	-	-	-	-	-	-	-	-	-	-	-	-
2063	-	-	-	-	-	-	-	-	-	-	-	-
2064	-	-	-	-	-	-	-	-	-	-	-	-
2065	-	-	-	-	-	-	-	-	-	-	-	-
2066	-	-	-	-	-	-	-	-	-	-	-	-
2067	-	-	-	-	-	-	-	-	-	-	-	-

City of Isle of Palms, SC
Model
Final
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	Council annual wages
13	10-4010.5004	FICA EXPENSE	956	794	842	48	1,301	459	1,333	1,400	1,470	1,543	1,582	1,621	1,662	1,703	1,746	FICA rate is 7.65%
14	10-4010.5005	RETIREMENT EXPENSE	542	251	278	27	278	-	285	300	315	330	339	347	356	365	374	SCRS employer contribution rates are 18.56%
15	10-4010.5006	GROUP HEALTH INSURANCE	71,714	80,775	78,403	(2,372)	96,343	17,940	98,751	103,689	108,873	114,317	117,175	120,104	123,107	126,184	129,339	Current PEBA rates & dependent elections plus 5% increase on 1/1/27. City of IOP specific experience modifier load factor is 1%.
16	10-4010.5007	WORKERS COMPENSATION	497	502	554	52	513	(42)	525	552	579	608	623	639	655	671	688	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.
17		Total - Salaries and Wages	90,709	98,697	97,077	(1,620)	115,434	18,357	117,895	122,940	128,237	133,799	136,718	139,711	142,779	145,924	149,147	
18		Operating Expenses																
19	10-4020.5010	PRINT AND OFFICE SUPPLIES	998	1,611	1,500	(111)	3,000	1,500	1,650	1,691	1,734	1,777	1,821	1,867	1,913	1,961	2,010	Replace chairs in council chambers
20	10-4020.5014	MEMBERSHIP AND DUES	50	1,550	500	(1,050)	513	13	525	538	552	566	580	594	609	624	640	n/a
21	10-4020.5015	MEETINGS AND SEMINARS	17,786	7,552	19,800	12,248	20,295	495	20,802	21,322	21,855	22,402	22,962	23,536	24,124	24,727	25,346	MASC conferences and Statehouse meetings.
22	10-4020.5016	VEHICLE, FUEL & OIL	164	-	530	530	543	13	557	571	585	600	615	630	646	662	678	n/a
23	10-4020.5021	TELEPHONE/CABLE	6,402	7,148	5,062	(2,086)	5,188	127	5,318	5,451	5,587	5,727	5,870	6,017	6,167	6,321	6,479	Increased for cell phones for Council
24	10-4020.5062	INSURANCE	201	3,013	3,050	37	3,142	92	3,236	3,333	3,433	3,536	3,642	3,751	3,864	3,980	4,099	Liability insurance and bond renewal
25	10-4020.5079	MISC. & CONTINGENCY EXP	6,897	7,079	6,600	(479)	6,765	165	6,934	7,107	7,285	7,467	7,654	7,845	8,041	8,242	8,449	n/a
26	10-4020.5088	CITIZENS & EMPLOYEE SERVICES	427	6,110	6,200	90	10,230	4,030	10,486	10,748	11,017	11,292	11,574	11,864	12,160	12,464	12,776	Includes $100 Thanksgiving gift card for employees
27		Total - Operating Expenses	32,925	34,063	43,242	9,179	49,676	6,434	49,508	50,762	52,048	53,366	54,718	56,104	57,525	58,983	60,477	
28	Mayor and Council - General Fund		123,634	132,760	140,319	7,559	165,110	24,791	167,403	173,702	180,284	187,165	191,436	195,816	200,305	204,907	209,624	
29																		
30	Grand Total Mayor and Council All Funds		123,634	132,760	140,319	7,559	165,110	24,791	167,403	173,702	180,284	187,165	191,436	195,816	200,305	204,907	209,624	

City of Isle of Palms, SC
Planning Model
Final
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																
12	10-4110.5001	SALARIES & WAGES	528,990	564,197	719,393	155,196	762,968	43,575	801,116	841,172	883,231	927,392	973,762	1,022,450	1,073,573	1,127,251	1,183,614	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	10-4110.5002	OVERTIME WAGES	-	1,135	265	(870)	-	(265)	-	-	-	-	-	-	-	-	-	-
14	10-4110.5003	PART-TIME WAGES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	10-4110.5004	FICA EXPENSE	39,356	48,235	55,575	7,340	58,367	2,792	61,285	64,350	67,567	70,946	74,493	78,217	82,128	86,235	90,546	FICA rate is 7.65%
16	10-4110.5005	RETIREMENT EXPENSE	91,699	93,376	134,172	40,796	141,607	7,435	148,687	156,122	163,928	172,124	180,730	189,767	199,255	209,218	219,679	SCRS employer contribution rates are 18.56%
17	10-4110.5006	GROUP HEALTH INSURANCE	55,711	71,804	85,219	13,415	101,530	16,311	106,607	111,937	117,534	123,411	129,581	136,061	142,864	150,007	157,507	Current PEBA rates & dependent elections plus 5% increase on 1/1/27. City of IOP specific experience modifier load factor is 1%.
18	10-4110.5007	WORKERS COMPENSATION	4,990	6,285	8,229	1,944	6,427	(1,802)	6,748	7,085	7,439	7,811	8,202	8,612	9,043	9,495	9,970	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.
19		*Total - Salaries and Wages*	720,746	785,032	1,002,853	217,821	1,070,899	68,046	1,124,444	1,180,666	1,239,699	1,301,684	1,366,769	1,435,107	1,506,862	1,582,205	1,661,316	
20		Operating Expenses																
21	10-4120.5010	PRINT AND OFFICE SUPPLIES	10,948	6,686	9,500	2,814	9,738	238	9,981	10,230	10,486	10,748	11,017	11,293	11,575	11,864	12,161	Paper, ink, toner and basic office supplies.
22	10-4120.5013	BANK SERVICE CHARGES	11,618	13,709	4,000	(9,709)	4,100	100	4,203	4,308	4,415	4,526	4,639	4,755	4,874	4,995	5,120	-
23	10-4120.5014	MEMBERSHIP AND DUES	5,041	5,226	6,000	774	6,150	150	6,304	6,461	6,623	6,788	6,958	7,132	7,310	7,493	7,681	-
24	10-4120.5015	MEETINGS AND SEMINARS	11,307	4,195	8,000	3,805	12,000	4,000	12,300	12,608	12,923	13,246	13,577	13,916	14,264	14,621	14,986	Includes SCCCMA, ICMA, MASC, BS&A, GFOA and SCBA conferences. -
25	10-4120.5016	VEHICLE, FUEL & OIL	4,836	4,066	5,500	1,434	5,638	137	5,778	5,923	6,071	6,223	6,378	6,538	6,701	6,869	7,040	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.
26	10-4120.5020	ELECTRIC AND GAS	5,389	5,536	6,000	464	6,780	780	6,950	7,123	7,301	7,484	7,671	7,863	8,059	8,261	8,467	Dominion Energy rate increase estimated at 13%
27	10-4120.5021	TELEPHONE/CABLE	12,571	15,081	12,500	(2,581)	12,813	312	13,133	13,461	13,798	14,143	14,496	14,859	15,230	15,611	16,001	-
28	10-4120.5022	WATER AND SEWER	1,637	1,935	1,900	(35)	1,948	47	1,996	2,046	2,097	2,150	2,203	2,259	2,315	2,373	2,432	-
29	10-4120.5024	IT EQUP, SOFTWARE & SVCS	248,911	288,351	354,500	66,149	382,860	28,360	356,060	364,961	374,085	383,437	393,023	402,849	412,920	423,243	433,824	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.
30	10-4120.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	-	3,200	3,200	1,600	(1,600)	1,640	1,681	1,723	1,766	1,810	1,856	1,902	1,949	1,998	Provision for small (<$5k) equipment as needed - does not include computer hardware that is now budgeted in new IT Equip, Software & Svcs account
31	10-4120.5026	MAINT & SERVICE CONTRACTS	18,948	29,582	31,000	1,418	34,100	3,100	34,953	35,826	36,722	37,640	38,581	39,546	40,534	41,548	42,586	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).
32	10-4120.5027	MACHINE/EQUIPMENT REPAIR	246	887	500	(387)	513	13	525	538	552	566	580	594	609	624	640	-
33	10-4120.5044	CLEANING/SANITARY SUPPLY	50	181	1,000	819	1,025	25	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249	1,280	Cleaning supplies
34	10-4120.5049	MEDICAL AND LAB	491	232	500	268	513	13	525	538	552	566	580	594	609	624	640	First Aid supplies
35	10-4120.5061	ADVERTISING	7,871	11,514	6,000	(5,514)	12,000	6,000	12,300	12,608	12,923	13,246	13,577	13,916	14,264	14,621	14,986	Covers all advertising needs of the City - public notices, employment, license renewals,
36	10-4120.5062	INSURANCE	27,364	37,599	37,247	(352)	38,178	931	39,133	40,111	41,114	42,142	43,195	44,275	45,382	46,516	47,679	Liability insurance and bond renewal
37	10-4120.5063	RENT AND LEASES	8,731	9,543	9,000	(543)	9,225	225	9,456	9,692	9,934	10,183	10,437	10,698	10,966	11,240	11,521	City Hall copiers and postage meter.
38	10-4120.5064	EMPLOYEE TRAINING	51,731	42,520	59,365	16,845	70,348	10,983	72,106	73,909	75,757	77,651	79,592	81,582	83,621	85,712	87,854	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)
39	10-4120.5065	PROFESSIONAL SERVICES	87,682	146,842	132,000	(14,842)	135,300	3,300	166,419	119,822	162,957	122,218	164,994	123,746	167,057	125,293	169,145	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), Find Great People -HR Manager ($16.3k) and compensation study every 2 years.
40	10-4120.5066	TEMPORARY LABOR	-	-	-	-	2,000	2,000	2,050	2,101	2,154	2,208	2,263	2,319	2,377	2,437	2,498	Provision for occasional office help in City Hall
41	10-4120.5067	CONTRACTED SERVICES	76,074	108,644	200,000	91,356	245,000	45,000	251,125	257,403	263,838	270,434	277,195	284,125	291,228	298,509	305,971	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)
42	10-4120.5068	ELECTION EXPENSES	12,766	8,039	23,000	14,961	-	(23,000)	23,575	-	12,966	-	13,290	-	13,623	-	13,963	Municipal elections in November of odd numbered calendar years, expense included in even numbered fiscal years and special run-off elections.
43	10-4120.5079	MISC. & CONTINGENCY EXP	44,717	44,715	41,820	(2,895)	44,329	2,509	45,437	46,573	47,738	48,931	50,154	51,408	52,693	54,011	55,361	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	10-4120.5085	CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	GASB 96 VC3 software subscription
45		*Total - Operating Expenses*	648,929	785,083	952,532	167,449	1,036,155	83,623	1,076,999	1,029,001	1,107,833	1,077,425	1,157,372	1,127,310	1,209,333	1,179,662	1,263,837	

City of Isle of Palms, SC
Planning Model
Final
General Government

			Actual	Actual	Forecast	Increase/Decrease	Projected	Increase/Decrease	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected		
46		Capital Expense (CIP)																	
47		Cash Funded (CIP)	50,658	36,104	-	(36,104)	-	-	-	-	-	-	-	-	-	-	-		
48		Total - Capital Expense (CIP)	50,658	36,104	-	(36,104)	-	-	-	-	-	-	-	-	-	-	-		
49		Debt Service (Existing)																	
50		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		
51		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		
52		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		
53		Debt Service (Proposed)																	
54		Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
55		Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
56		Total - Debt Service (	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
57	G-GOVT - General Fund		2,303,610	2,447,030	2,846,033	399,003	2,890,101	44,068	2,967,069	2,495,177	2,625,026	2,657,095	2,802,571	2,841,249	2,995,383	3,042,369	2,942,908		
58		Capital Projects Fund																	
59		Operating Expenses																	
60	20-4140.5024	IT EQUP, SOFTWARE & SVCS	438	1,339	-	(1,339)	-	-	-	-	-	-	-	-	-	-	-		-
61	20-4140.5025	NON-CAPITAL TOOLS &	-	-	2,000	2,000	3,000	1,000	3,075	3,152	3,231	3,311	3,394	3,479	3,566	3,655	3,747		Provision for City Hall and Council Chamber furniture as needed.
62	20-4140.5026	MAINT & SERVICE CONTRACTS	-	3,277	125,000	121,723	30,000	(95,000)	30,750	31,519	32,307	33,114	33,942	34,791	35,661	36,552	37,466		Building maintenance contingency to proactively address issues as needed. 2% of City Hall building insured value. Split 50/50 Gen Govt/Building
63	20-4140.5065	PROFESSIONAL SERVICES	97,546	460,125	-	(460,125)	-	-	-	-	-	-	-	-	-	-	-		-
64		*Total - Operating Expenses*	97,984	464,741	127,000	(337,741)	33,000	(94,000)	33,825	34,671	35,537	36,426	37,336	38,270	39,227	40,207	41,212		
65		Capital Expense (CIP)																	
66		Cash Funded (CIP)	69,696	57,451	150,000	92,550	170,000	20,000	14,000	50,000	125,000	-	-	-	-	-	-		
67		*Total - Capital Expens*	69,696	57,451	150,000	92,550	170,000	20,000	14,000	50,000	125,000	-	-	-	-	-	-		
68		Debt Service (Existing)																	
69		Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
70		Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
71		*Total - Debt Service (*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
72		Debt Service (Proposed)																	
73		Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
74		Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
75		Total - Debt Service (	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
76	G-GOVT - Capital Projects Fund		167,680	522,192	277,000	(245,192)	203,000	(74,000)	47,825	84,671	160,537	36,426	37,336	38,270	39,227	40,207	41,212		
77		Capital Projects Fund																	
78		Operating Expenses																	
79	20-0000.0000	Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
80	20-6820.5020	ELECTRIC AND GAS	-	-	700	700	791	91	811	831	852	873	895	917	940	964	988		
81	20-6820.5026	MAINT & SERVICE CO	-	4,600	5,000	400	5,125	125	5,253	5,384	5,519	5,657	5,798	5,943	6,092	6,244	6,400		
82	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		
83		*Total - Operating Expenses*	-	44,441	68,700	24,259	70,176	1,476	71,609	73,072	74,564	76,087	77,642	79,228	80,847	82,499	84,185		
84	G-GOVT - Marina Public Dock -		-	44,441	68,700	24,259	70,176	1,476	71,609	73,072	74,564	76,087	77,642	79,228	80,847	82,499	84,185		
85		Municipal Accommodations Fee Fund																	
86		Operating Expenses																	
87	30-4100-0000	Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		0
88	30-4120.5020	ELECTRIC AND GAS	407	383	400	17	452	52	463	475	487	499	511	524	537	551	564		Lights for City's Welcome Sign (Dominion Energy rate increase estimated at 13%)
89	30-4120.5024	IT EQUP, SOFTWARE & SVCS	225	(49,750)	-	49,750	-	-	-	-	-	-	-	-	-	-	-		-
90	30-4120.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		0
91	30-4120.5026	MAINT & SERVICE CONTRACTS	34,048	47,327	75,000	27,673	76,875	1,875	78,797	80,767	82,786	84,856	86,977	89,151	91,380	93,665	96,006		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)
92	30-4120.5054	STREET SIGNS	12,459	18,428	17,000	(1,428)	17,425	425	17,861	18,307	18,765	19,234	19,715	20,208	20,713	21,231	21,761		#VALUE!
93	30-4120.5065	PROFESSIONAL SERVICES	719	-	-	-	-	-	-	-	-	-	-	-	-	-	-		0
94	30-4120.5079	MISC. & CONTINGENCY EXP	31,714	44,570	40,000	(4,570)	41,000	1,000	42,025	43,076	44,153	45,256	46,388	47,547	48,736	49,955	51,203		
95		*Total - Operating Expenses*	79,572	60,958	132,400	71,442	135,752	3,352	139,146	142,624	146,190	149,845	153,591	157,431	161,366	165,401	169,536		
96		Capital Expense (CIP)																	
97		Cash Funded (CIP)	128,276	43,126	-	(43,126)	-	-	-	-	-	-	-	-	-	-	-		
98		*Total - Capital Expense (CIP)*	128,276	43,126	-	(43,126)	-	-	-	-	-	-	-	-	-	-	-		
99		Debt Service (Existing)																	
100		Principal	82,752	46,677	55,676	8,999	142,081	86,405	148,357	89,588	91,021	92,477	-	-	-	-	-		
101		Interest	11,205	18,823	16,537	(2,286)	17,376	839	11,100	4,369	2,936	1,753	-	-	-	-	-		
102		*Total - Debt Service (Existing)*	93,957	65,500	72,213	6,713	159,457	87,244	159,457	93,957	93,957	94,230	-	-	-	-	-		
103	G-GOVT - Municipal Accommodations		301,805	169,584	204,613	35,029	295,209	90,596	298,603	236,581	240,147	244,075	153,591	157,431	161,366	165,401	169,536		
104		Hospitality Tax Fund																	
105		Capital Expense (CIP)																	

City of Isle of Palms, SC
Planning Model
Final
General Government

			Actual	Actual	Forecast	Increase/Decrease	Projected	Increase/Decrease	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	
106		Cash Funded (CIP)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
107		*Total - Capital Expense (CIP)*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
108		Debt Service (Existing)																
109		Principal	150,000	159,000	165,000	6,000	-	(165,000)	-	-	-	-	-	-	-	-	-	
110		Interest	8,911	6,091	3,102	(2,989)	-	(3,102)	-	-	-	-	-	-	-	-	-	
111		*Total - Debt Service (*	158,911	165,091	168,102	3,011	-	(168,102)	-	-	-	-	-	-	-	-	-	
112	G-GOV'T - Hospitality Tax Fund		158,911	165,091	168,102	3,011	-	(168,102)	-	-	-	-	-	-	-	-	-	
113		State Accommodations Tax Fund																
114		Operating Expenses																
115	0	Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
116	50-4120.5020	ELECTRIC AND GAS	-	735	-	(735)	-	-	-	-	-	-	-	-	-	-	-	-
117	50-4120.5022	WATER AND SEWER	324	337	400	63	404	4	410	416	422	429	435	442	448	455	462	Irrigation at Breach Inlet sign
118	50-4120.5025	NON-CAPITAL TOOLS & EQUIPMENT	394	5,341	6,000	659	6,150	150	6,304	6,461	6,623	6,788	6,958	7,132	7,310	7,493	7,681	Add/replace/maintain benches, etc. at Carmen R Bunch and Leola Hanbury parks ($1k) and provision for addition/maintenance of beach wheelchairs ($5k)
119	50-4120.5077	PROGRAMS/SPONSORSHIPS	73,578	89,887	126,000	36,113	136,080	10,080	126,554	129,718	132,961	136,285	139,692	143,185	146,764	150,433	154,194	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.
120	50-4120.5079	MISCELLANEOUS	-	-	1,000	1,000	1,025	25	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249	1,280	-
121		*Total - Operating Expenses*	74,296	96,300	133,400	37,100	143,659	10,259	134,319	137,673	141,110	144,634	148,245	151,947	155,742	159,631	163,617	
122		Charleston Visitor Bureau																
123	50-4120.5090	TOURISM PROMOTIC	1,021,403	1,111,710	1,114,081	2,371	1,143,047	28,966	1,171,623	1,200,914	1,230,937	1,261,710	1,293,253	1,325,584	1,358,724	1,392,692	1,427,509	
124		*Total - Charleston Vis*	1,021,403	1,111,710	1,114,081	2,371	1,143,047	28,966	1,171,623	1,200,914	1,230,937	1,261,710	1,293,253	1,325,584	1,358,724	1,392,692	1,427,509	
125		Capital Expense (CIP)																
126		Cash Funded (CIP)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
127		*Total - Capital Expens*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
128		Debt Service (Existing)																
129		Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
130		Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
131		*Total - Debt Service (*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
132	G-GOV'T - State Accommodations Tax I		1,095,699	1,208,010	1,247,481	39,471	1,286,706	39,225	1,305,942	1,338,587	1,372,047	1,406,344	1,441,498	1,477,531	1,514,465	1,552,322	1,591,126	
133		Beach Preservation Fee Fund																
134		Operating Expenses																
135	58-4110.5002	Overtime Wages	-	8,976	-	(8,976)	-	-	-	-	-	-	-	-	-	-	-	
136	58-4120.5013	Bank Service Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
137	58-4110.5002	Non-Capital Tools and	-	8,976	-	(8,976)	-	-	-	-	-	-	-	-	-	-	-	
138	58-4120.5026	Maintenance and Ser	850	-	-	-	75,000	75,000	-	-	-	-	-	-	-	-	-	
139	58-4120.5065	Beach Professional S	357,463	1,964,910	1,750,399	(214,511)	1,002,104	(748,296)	160,337	128,269	129,552	130,847	132,156	133,477	134,812	136,160	137,522	
140	58-4120.5084	Construction in Progr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
141	58-4120.5085	Beach Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
142	58-4120.5087	Beach Renourishmen	1,878,596	769,494	-	(769,494)	-	-	-	-	-	-	-	-	-	-	-	
143		*Total - Operating Expenses*	2,236,909	2,752,356	1,750,399	(1,001,957)	1,077,104	(673,296)	160,337	128,269	129,552	130,847	132,156	133,477	134,812	136,160	137,522	
144		Capital Expense (CIP)																
145		Cash Funded (CIP)	17,950	896,627	-	(896,627)	-	-	-	-	-	-	-	-	-	-	-	
146		*Total - Capital Expense (CIP)*	17,950	896,627	-	(896,627)	-	-	-	-	-	-	-	-	-	-	-	
147	G-GOV'T - Beach Preservation Fee Fun		2,236,909	2,752,356	1,750,399	(1,001,957)	1,077,104	(673,296)	160,337	128,269	129,552	130,847	132,156	133,477	134,812	136,160	137,522	
148		Marina Enterprise Fund																
149		Operating Expenses																
150	90-6120.5022	WATER AND SEWER	433	639	1,000	1,000	1,010	10	1,030	1,051	1,072	1,093	1,115	1,137	1,160	1,183	1,207	
151	90-6120.5026	MAINT & SERVICE CO	4,827	4,443	35,000	35,000	775,000	740,000	38,750	39,525	40,316	41,122	41,944	42,783	43,639	44,512	45,402	
152	90-6120.5065	PROFESSIONAL SERV	29,213	43,750	32,000	32,000	32,640	640	33,293	33,959	34,638	35,331	36,037	36,758	37,493	38,243	39,008	
153	90-6120.5079	MISCELLANEOUS	6,120	-	1,000	1,000	4,545	3,545	4,636	4,729	4,823	4,920	5,018	5,118	5,221	5,325	5,432	
154	90-6220.5022	WATER AND SEWER	360	360	360	360	364	4	369	375	380	386	392	398	404	410	416	
155	90-6220.5062	INSURANCE	518	642	671	671	685	13	698	712	727	741	756	771	787	802	818	
156	90-6220.5030	DEPRECIATION	7,180	7,180	7,350	7,350	7,497	147	7,647	7,800	7,956	8,115	8,277	8,443	8,612	8,784	8,960	
157	90-6220.5065	PROFESSIONAL SERV	80	127,040	500	500	510	10	520	531	541	552	563	574	586	598	609	
158	90-6420.5026	MAINT & SERVICE CO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
159	90-6420.5030	DEPRECIATION	310,805	305,254	310,000	310,000	314,650	4,650	319,370	324,160	329,023	333,958	338,967	344,052	349,213	354,451	359,768	
160	90-6420.5061	ADVERTISING	-	-	5,000	5,000	5,100	100	5,202	5,306	5,412	5,520	5,631	5,743	5,858	5,975	6,095	
161	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	
162	90-6520.5020	ELECTRIC AND GAS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
163	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	
164	90-6520.5022	WATER AND SEWER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
165	90-6520.5026	MAINT & SERVICE CO	845	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
166	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	
167	90-6520.5065	PROFESSIONAL SERV	200	-	200	200	202	2	206	210	214	219	223	227	232	237	241	
168	90-6520.5070	BAD DEBT EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
169	90-6820.5020	M ELECTRIC AND GAS	686	618	700	700	714	14	728	743	758	773	788	804	820	837	853	
170	90-6820.5030	DEPRECIATION	2,938	-	245	245	-	(245)	-	-	-	-	-	-	-	-	-	
171	90-6820.5026	M MAINT & SERVICE	3,779	2,463	2,000	2,000	2,040	40	2,081	2,122	2,165	2,208	2,252	2,297	2,343	2,390	2,438	
172	90-6820.5062	M INSURANCE	3,387	-	9,600	9,600	-	(9,600)	-	-	-	-	-	-	-	-	-	
173	90-6820.5079	M MISCELLANEOUS	474	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

	G	H	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	BB	BC
2		**City of Isle of Palms, SC**																	
3		Planning Model																	
4		Final																	
5		General Government																	
6																			
7																			
8			Actual	Actual	Forecast	Increase/Decrease	Projected	Increase/Decrease	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected		
174		*Total - Operating Expenses*	601,105	722,936	692,226	692,226	1,437,236	745,010	712,603	725,204	738,032	751,091	764,387	777,922	791,703	805,732	820,016		
175		Capital Expense (CIP)																	
176		Cash Funded (CIP)	-	-	-	-	950,000	950,000	-	-	-	-	-	-	-	-	-		
177		*Total - Capital Expense (CIP)*	-	-	-	-	950,000	950,000	-	-	-	-	-	-	-	-	-		
178		Debt Service (Existing)																	
179		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	-		
180		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	-		
181		*Total - Debt Service (*	332,034	332,429	333,152	723	333,342	190	333,402	333,332	333,133	333,804	333,324	333,714	333,954	333,042	-		
182	G-GOV'T - Marina Enterprise Fund		933,139	1,055,365	1,025,378	692,949	2,720,578	1,695,200	1,046,005	1,058,536	1,071,164	1,084,895	1,097,711	1,111,637	1,125,656	1,138,774	820,016		
183		Disaster Recovery Fund																	
184		Operating Expenses																	
185	60-4120.5013	BANK SERVICE CHARGES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
186	60-4120.5045	STROM PREPARATION/CLEANUP	1,510	38,682	1,500	(37,182)	10,500	9,000	10,763	11,032	11,307	11,590	11,880	12,177	12,481	12,793	13,113		ONLY IF NEEDED
187	60-4120.5058	HURRICANE BUILDING COST	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
188	60-4120.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
189	60-4120.5079	MISC & CONTINGENCY EXP	54	-	-	-	3,000	3,000	3,075	3,152	3,231	3,311	3,394	3,479	3,566	3,655	3,747		$3k annually for costs related to annual Hurricane Expo community event
190		Total - Operating Expenses	1,564	38,682	1,500	(37,182)	13,500	12,000	13,838	14,183	14,538	14,901	15,274	15,656	16,047	16,448	16,860		
191		Capital Expense (CIP)																	
192		Cash Funded (CIP)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
193		*Total - Capital Expense (CIP)*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
194		Debt Service (Existing)																	
195		Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
196		Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
197		*Total - Debt Service (*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
198	G-GOV'T - Disaster Recovery Fund		1,564	38,682	1,500	(37,182)	13,500	12,000	13,838	14,183	14,538	14,901	15,274	15,656	16,047	16,448	16,860		
199																			
200																			
201	Grand Total General Government All F		7,199,317	8,402,751	7,589,206	(90,609)	8,556,373	967,167	5,911,227	5,429,076	5,687,576	5,650,671	5,757,779	5,854,479	6,067,804	6,174,181	5,803,365		
202																			

City of Isle of Palms, SC

FY27 Budget Planning Model
Final
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																
12	10-4910.5001	SALARIES & WAGES	81,913	87,191	91,789	4,598	94,213	2,424	98,923	103,869	109,063	114,516	120,242	126,254	132,567	139,195	146,155	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	10-4910.5002	OVERTIME WAGES	3,286	1,143	800	(343)	726	(74)	762	800	840	883	927	973	1,022	1,073	1,126	Approximately 9% of regular pay for officers, 17% for communications specialists.
14	10-4910.5003	PART-TIME WAGES	20,065	27,250	28,600	1,350	38,283	9,683	40,197	42,207	44,317	46,533	48,860	51,303	53,868	56,561	59,389	-
15	10-4910.5004	FICA EXPENSE	8,057	8,845	9,284	439	10,191	907	10,701	11,236	11,798	12,388	13,007	13,658	14,340	15,057	15,810	FICA rate is 7.65%
16	10-4910.5005	RETIREMENT EXPENSE	17,655	18,303	18,567	264	24,726	6,159	25,962	27,260	28,623	30,055	31,557	33,135	34,792	36,531	38,358	PORS & SCRS employer contribution rates are 21.24% & 18.56% respectively.
17	10-4910.5006	GROUP HEALTH INSURA	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 1%.
18	10-4910.5007	WORKERS COMPENSATI	291	296	365	69	374	9	393	412	433	455	477	501	526	553	580	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.
19		*Total - Salaries and Wag*	143,182	180,685	190,048	9,363	210,120	20,072	220,626	231,657	243,240	255,402	268,172	281,581	295,660	310,443	325,965	
20		Operating Expenses																
21	10-4920.5010	PRINT AND OFFICE SUPF	2,587	515	750	235	975	225	999	1,024	1,050	1,076	1,103	1,131	1,159	1,188	1,218	Paper, ink, toner and basic office supplies.
22	10-4920.5014	MEMBERSHIP AND DUE	(34)	-	225	225	231	6	236	242	248	255	261	267	274	281	288	Includes membership to MASC (Clerk & Judge)
23	10-4920.5015	MEETINGS AND SEMINA	406	1,825	2,000	175	2,050	50	2,101	2,154	2,208	2,263	2,319	2,377	2,437	2,498	2,560	Includes conferences to SCJA and MASC
24	10-4920.5021	TELEPHONE/CABLE	3,248	3,528	3,700	172	3,793	92	3,887	3,984	4,084	4,186	4,291	4,398	4,508	4,621	4,736	Phone and internet service
25	10-4920.5024	IT EQUP, SOFTWARE & S	60	260	500	240	500	-	513	525	538	552	566	580	594	609	624	Includes provision for Court jury selection software (.5k) and misc provision (.5k) CivicRMS court software included in Police.
26	10-4920.5025	NON-CAPITAL TOOLS & E	-	-	250	250	250	-	256	263	269	276	283	290	297	305	312	Provision for small (<$5k) equipment as needed
27	10-4920.5026	MAINT & SERVICE CONT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	10-4920.5062	INSURANCE	1,257	1,336	1,900	564	1,948	47	1,996	2,046	2,097	2,150	2,203	2,259	2,315	2,373	2,432	Liability insurance
29	10-4920.5064	EMPLOYEE TRAINING	1,171	152	-	(152)	-	-	-	-	-	-	-	-	-	-	-	-
30	10-4920.5065	PROFESSIONAL SERVICE	247,066	163,432	155,000	(8,432)	213,125	58,125	218,453	223,914	229,512	235,250	241,131	247,160	253,339	259,672	266,164	Includes most legal fees for the City and Court security and $20k to re-codify city codes. Includes $100 per court (36) for interpreter $3,600. Increased based on actual hourly rate increase.
31	10-4920.5079	MISC. & CONTINGENCY	655	153	400	247	800	400	820	841	862	883	905	928	951	975	999	Includes jury duty payments
32		*Total - Operating Expens*	256,416	171,201	164,725	(6,476)	223,671	58,946	229,262	234,994	240,869	246,891	253,063	259,389	265,874	272,521	279,334	
33		Capital Expense (CIP)																
34		Cash Funded (CIP)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
35		Total - Capital Expense (CIP)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
36		Debt Service (Existing)																
37		Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
38		Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
39		Total - Debt Service (Existing)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
40	Judicial and Legal - General Fund		399,598	351,886	354,773	2,887	433,790	79,017	449,888	466,651	484,109	502,293	521,235	540,970	561,534	582,964	605,299	
41																		
42	Grand Total Judicial and Legal All Funds		399,598	351,886	354,773	2,887	433,790	79,017	449,888	466,651	484,109	502,293	521,235	540,970	561,534	582,964	605,299	
43																		

City of Isle of Palms, SC
FY27 Budget Planning Model
Final
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	1,972,850	102,561	2,445,485	472,635	2,567,759	2,696,147	2,830,954	2,972,502	3,121,127	3,277,183	3,441,043	3,613,095	3,793,749	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	199,229	11,353	209,190	219,650	230,632	242,164	254,272	266,986	280,335	294,352	309,070	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	165,296	12,701	202,321	37,025	212,437	223,058	234,211	245,922	258,218	271,129	284,685	298,920	313,866	FICA rate is 7.65%
10-4410.5005	RETIREMENT EXPENSE	384,086	407,121	458,329	51,208	542,596	84,267	569,726	598,213	628,123	659,529	692,506	727,131	763,488	801,662	841,745	PORS & SCRS employer contribution rates are 21.24% & 18.56% respectively.
10-4410.5006	GROUP HEALTH INSURAI	265,179	256,872	270,500	13,628	335,272	64,772	352,035	369,637	388,119	407,525	427,901	449,296	471,761	495,349	520,117	Current PEBA rates & dependent elections plus 5% increase on 1/1/27. City of IOP specific experience modifier load factor is 1%.
10-4410.5007	WORKERS COMPENSATI	105,093	121,913	128,000	6,087	135,432	7,432	142,204	149,314	156,779	164,618	172,849	181,492	190,566	200,095	210,100	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.
	Total - Salaries and Wag	2,822,104	2,985,933	3,182,851	196,918	3,860,334	677,484	4,053,351	4,256,019	4,468,820	4,692,261	4,926,874	5,173,217	5,431,878	5,703,472	5,988,646	
	Operating Expenses																
10-4420.5010	PRINT AND OFFICE SUPI	13,383	13,521	12,000	(1,521)	14,160	2,160	14,514	14,877	15,249	15,630	16,021	16,421	16,832	17,253	17,684	#VALUE!
10-4420.5014	MEMBERSHIP AND DUE!	1,813	1,490	2,000	510	2,000	-	2,050	2,101	2,154	2,208	2,263	2,319	2,377	2,437	2,498	-
10-4420.5015	MEETINGS AND SEMINA	3,459	2,033	3,000	967	3,000	-	3,075	3,152	3,231	3,311	3,394	3,479	3,566	3,655	3,747	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	90,200	2,200	92,455	94,766	97,136	99,564	102,053	104,604	107,219	109,900	112,647	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 MAINTENANCE	60,327	62,025	57,000	(5,025)	60,021	3,021	61,522	63,060	64,636	66,252	67,908	69,606	71,346	73,130	74,958	Increased based on actual
10-4420.5020	ELECTRIC AND GAS	29,325	28,573	32,000	3,427	36,160	4,160	37,064	37,991	38,940	39,914	40,912	41,935	42,983	44,057	45,159	Increased based on actual. Includes propane. Split 50/50 with Fire Dept. (Dominion Energy rate increase estimated at 13%)
10-4420.5021	TELEPHONE/CABLE	53,116	51,001	52,000	999	58,760	6,760	60,229	61,735	63,278	64,860	66,482	68,144	69,847	71,593	73,383	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	8,200	200	8,405	8,615	8,831	9,051	9,278	9,509	9,747	9,991	10,241	-
10-4420.5024	IT EQUP, SOFTWARE & S	54,814	70,255	75,500	5,245	67,950	(7,550)	69,649	71,390	73,175	75,004	76,879	78,801	80,771	82,790	84,860	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 & E	16,832	6,379	20,000	13,621	14,400	(5,600)	14,760	15,129	15,507	15,895	16,292	16,700	17,117	17,545	17,984	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 CONT	19,931	27,324	40,000	12,676	48,000	8,000	49,200	50,430	51,691	52,983	54,308	55,665	57,057	58,483	59,945	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/EQUIPMENT F	6,147	5,640	7,500	1,860	8,250	750	8,456	8,668	8,884	9,106	9,334	9,567	9,807	10,052	10,303	Non-building expense, blowers, sign post digger
10-4420.5041	UNIFORMS	22,762	31,164	23,000	(8,164)	25,300	2,300	25,933	26,581	27,245	27,926	28,625	29,340	30,074	30,826	31,596	Normal replacement of uniforms and 2 new staff.
10-4420.5044	CLEANING/SANITARY SU	5,609	4,882	5,000	118	5,125	125	5,253	5,384	5,519	5,657	5,798	5,943	6,092	6,244	6,400	Building cleaning supplies
10-4420.5049	MEDICAL AND LAB	9,220	7,629	6,500	(1,129)	6,663	162	6,829	7,000	7,175	7,354	7,538	7,726	7,920	8,118	8,321	Based on actual.
10-4420.5062	INSURANCE	143,345	153,971	159,331	5,360	164,111	4,780	169,034	174,105	179,328	184,708	190,249	195,957	201,836	207,891	214,127	Forecast 3% 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	-	3,075	3,152	3,231	3,311	3,394	3,479	3,566	3,655	3,747	Police copier
10-4420.5064	EMPLOYEE TRAINING	13,552	15,461	20,500	5,039	21,013	512	21,538	22,076	22,628	23,194	23,774	24,368	24,977	25,602	26,242	$18K for employee advanced training ($600/officer/employee), $2.5k for virtual academy for field training office tracking system.
10-4420.5065	PROFESSIONAL SERVICE	4,995	6,006	5,000	(1,006)	5,125	125	5,253	5,384	5,519	5,657	5,798	5,943	6,092	6,244	6,400	Annual CALEA continuation
10-4420.5067	CONTRACTED SERVICES	5,575	12,120	12,000	(120)	8,400	(3,600)	8,610	8,825	9,046	9,272	9,504	9,741	9,985	10,235	10,490	Critter Control Traps for Coyotes ($6K) and Evidence Hazmat Cleaning ($2K).
10-4420.5079	MISC. & CONTINGENCY I	4,507	6,028	9,000	2,972	9,000	-	9,225	9,456	9,692	9,934	10,183	10,437	10,698	10,966	11,240	Allowance for increased promotional and recruitment efforts (National Night Out and Community Events), and investigative fees.
10-4420.5081	CANINE KENNEL EXPEN!	2,203	3,624	4,000	376	4,400	400	4,510	4,623	4,738	4,857	4,978	5,103	5,230	5,361	5,495	Includes $2,500 for food, vet appointment, and kennel maintenance supplies for PD K-9 program
	Total - Operating Expens	586,679	607,356	644,331	36,975	663,237	18,906	680,638	698,499	716,832	735,650	754,965	774,790	795,140	816,027	837,467	
	Capital Expense (CIP)																
	Cash Funded (CIP)	-	-	-	n/a	-	n/a	-	-	-	-	-	-	-	-	-	
	Total - Capital Expense (CIP)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

	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		FY27 Budget Planning Model																
4		Final																
5		Police																
6																		
7																		
47		Debt Service (Existing)																
48		Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
49		Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
50		*Total - Debt Service (Existing)*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
51	Police - General Fund		3,408,783	3,593,289	3,827,181	233,892	4,523,571	696,390	4,733,990	4,954,518	5,185,652	5,427,911	5,681,838	5,948,007	6,227,018	6,519,499	6,826,113	
52		General Fund - Parking Meter(BSOs) Expenditure																
53		Salaries and Wages																
54	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	-
55	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.
56	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%
57	10-5710.5006	Retirement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58	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.
59		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	
60	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	
61		Capital Projects Fund																
62		Operating Expenses																
63	20-0000.0000	Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
64	20-4440.5025	'NON-CAPITAL TOOLS & I	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
65	20-4440.5026	MAINT & SERVICE CONT	14,389	24,697	67,000	42,303	93,800	26,800	96,145	98,549	101,012	103,538	106,126	108,779	111,499	114,286	117,143	Building maintenance contingency to proactively address issues as needed. Equals 1.5% of PSB insured value. PSB costs are split 50% with Fire Department
66	20-4440.5084	CONSTRUCTION IN PR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67		Total - Operating Expens	14,389	24,697	67,000	42,303	93,800	26,800	96,145	98,549	101,012	103,538	106,126	108,779	111,499	114,286	117,143	
68		Capital Expense (CIP)																
69		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	
70		*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	
71		Debt Service (Existing)																
72		Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
73		Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
74		*Total - Debt Service (Existing)*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
75	Police - Capital Projects Fund		77,253	111,752	131,000	19,248	234,800	103,800	165,145	235,549	169,012	254,538	188,126	182,779	187,499	275,286	227,143	
76		Municipal Accommodations Fee Fund																
77		Operating Expenses																
78	30-4400.0000	Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
79	30-4420.5021	TELEPHONE/CABLE	13,015	16,312	20,000	3,688	20,500	500	21,013	21,538	22,076	22,628	23,194	23,774	24,368	24,977	25,602	Comcast service for IOP Connector camera and Marina
80	30-4420.5026	MAINT & SERVICE CONT	13,486	10,073	14,000	3,927	14,350	350	14,709	15,076	15,453	15,840	16,236	16,642	17,058	17,484	17,921	Covers pooper scooper stations, supplies and Doody
81	30-4420.5067	CONTRACTED SERVICES	17,388	37,445	40,000	2,555	41,000	1,000	42,025	43,076	44,153	45,256	46,388	47,547	48,736	49,955	51,203	Provision for Charleston County Sheriff 1 Deputy
82		*Total - Operating Expens*	43,889	63,830	74,000	10,170	75,850	1,850	77,746	79,690	81,682	83,724	85,817	87,963	90,162	92,416	94,726	
83		Capital Expense (CIP)																
84		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	
85		*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	
86		Debt Service (Existing)																
87		Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
88		Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
89		*Total - Debt Service (Existing)*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
90	Police - Municipal Accommodations Fee		158,956	120,577	178,000	57,423	238,350	60,350	151,946	173,890	223,882	227,924	230,532	237,678	241,877	246,131	170,441	
91		Municipal Accommodations Fee Fund - Parking Management and Front Beach Maintanence																
92		Operating Expenses																
93	30-5620.5010	PRINT AND OFFICE SUP	11,286	1,629	1,600	(29)	-	(1,600)	11,568	-	11,857	-	12,154	-	12,458	-	12,769	
94	30-5620.5013	BANK SERVICE CHARGE	49,216	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
95	30-5620.5020	ELECTRIC AND GAS	42,445	43,073	42,000	(1,073)	47,460	5,460	48,647	49,863	51,109	52,387	53,697	55,039	56,415	57,825	59,271	
96	30-5620.5021	TELEPHONE/CABLE	1,445	1,413	1,500	87	1,538	37	1,576	1,615	1,656	1,697	1,740	1,783	1,828	1,873	1,920	
97	30-5620.5022	WATER AND SEWER	2,579	4,937	7,800	2,863	8,970	1,170	9,194	9,424	9,660	9,901	10,149	10,402	10,663	10,929	11,202	
98	30-5620.5024	IT EQUP, SOFTWARE & S	17,363	22,081	24,000	1,919	24,600	600	25,215	25,845	26,492	27,154	27,833	28,528	29,242	29,973	30,722	
99	30-5620.5025	NON-CAPITAL TOOLS & I	4,842	1,892	3,000	1,108	6,000	3,000	6,150	6,304	6,461	6,623	6,788	6,958	7,132	7,310	7,493	
100	30-5620.5026	MAINT & SERVICE CONT	10,910	13,591	20,000	6,409	28,000	8,000	28,700	29,418	30,153	30,907	31,679	32,471	33,283	34,115	34,968	
101	30-5620.5027	MACHINE/EQUIPMENT I	11,815	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
102	30-5620.5041	UNIFORMS	97	200	2,000	1,800	2,050	50	2,101	2,154	2,208	2,263	2,319	2,377	2,437	2,498	2,560	
103	30-5620.5054	STREET SIGNS	2,077	1,127	1,500	373	2,020	520	2,071	2,122	2,175	2,230	2,285	2,343	2,401	2,461	2,523	
104	30-5620.5062	INSURANCE	1,236	1,781	2,600	819	2,665	65	2,732	2,800	2,870	2,942	3,015	3,091	3,168	3,247	3,328	
105	30-5620.5065	PROFESSIONAL SERVICI	4,155	395	-	(395)	-	-	-	-	-	-	-	-	-	-	-	
106	30-5620.5067	CONTRACTED SERVICES	17,800	7,600	18,000	10,400	18,180	180	18,635	19,100	19,578	20,067	20,569	21,083	21,610	22,151	22,704	
107	30-5620.5079	MISC. & CONTINGENCY	615	-	500	500	1,010	510	1,035	1,061	1,088	1,115	1,143	1,171	1,201	1,231	1,261	
108		*Total - Operating Expens*	177,881	99,719	124,500	24,781	142,493	17,993	157,623	149,706	165,306	157,285	173,371	165,248	181,836	173,613	190,723	
109	Police - Non-Departmental		177,881	99,719	124,500	24,781	142,493	17,993	157,623	149,706	165,306	157,285	173,371	165,248	181,836	173,613	190,723	
110		Hospitality Tax Fund																
111		Operating Expenses																
112	35-0000.0000	Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
113	35-4420.5024	IT EQUP, SOFTWARE & S	1,639	545	24,000	23,455	15,150	(8,850)	15,529	58,917	16,315	16,723	17,141	17,569	18,009	18,459	18,920	Radios (in-car & walkies flash upgrade)($12K)
114	35-4420.5025	NON-CAPITAL TOOLS & E	1,021	1,184	1,500	316	2,020	520	2,071	2,122	2,175	2,230	2,285	2,343	2,401	2,461	2,523	Body camera equipment replacements as needed
115		*Total - Operating Expens*	2,660	1,729	25,500	23,771	17,170	(8,330)	17,599	18,039	18,490	18,952	19,426	19,912	20,410	20,920	21,443	
116		Capital Expense (CIP)																

City of Isle of Palms, SC
FY27 Budget Planning Model
Final
Police

City of Isle of Palms, SC

FY27 Budget Planning Model

Final

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																
12	10-4510.5001	SALARIES & WAGES	2,274,113	2,525,322	2,572,028	46,706	3,051,895	479,867	3,204,490	3,364,715	3,532,950	3,709,598	3,895,078	4,089,832	4,294,323	4,509,039	4,734,491	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.
13	10-4510.5002	OVERTIME WAGES	464,850	591,177	615,734	24,557	546,503	(69,230)	573,829	602,520	632,646	664,278	697,492	732,367	768,985	807,435	847,806	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.
14	10-4510.5003	PART-TIME WAGES	7,728	-	360	360	20,000	19,640	21,000	22,050	23,153	24,310	25,526	26,802	28,142	29,549	31,027	-
15	10-4510.5004	FICA EXPENSE	205,082	233,871	243,787	9,916	276,731	32,944	290,568	305,096	320,351	336,368	353,187	370,846	389,388	408,858	429,301	FICA rate is 7.65%
16	10-4510.5005	RETIREMENT EXPENSE	564,762	644,733	675,679	30,946	766,627	90,948	804,958	845,206	887,466	931,840	978,432	1,027,353	1,078,721	1,132,657	1,189,290	PORS & SCRS employer contribution rates are 21.24% & 18.56% respectively.
17	10-4510.5006	GROUP HEALTH INSURAI	383,896	435,633	479,660	44,027	520,681	41,021	546,715	574,050	602,753	632,890	664,535	697,762	732,650	769,282	807,746	Current PEBA rates & dependent elections plus 5% increase on 1/1/27. City of IOP specific experience modifier load factor is 1%.
18	10-4510.5007	WORKERS COMPENSATI	125,083	146,632	164,117	17,485	172,896	8,779	181,541	190,618	200,149	210,156	220,664	231,697	243,282	255,446	268,218	Based on current SCMIT rates (including an modifier) and forecasted salaries.
19		*Total - Salaries and Wage*	4,025,514	4,577,368	4,751,365	173,997	5,355,333	603,968	5,623,100	5,904,255	6,199,468	6,509,441	6,834,913	7,176,659	7,535,492	7,912,266	8,307,879	
20		Operating Expenses																
21	10-4510.5008	UNEMPLOYMENT COMPI	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	10-4520.5010	PRINT AND OFFICE SUPP	5,676	4,848	5,200	352	5,980	780	6,130	6,283	6,440	6,601	6,766	6,935	7,108	7,286	7,468	#VALUE!
23	10-4520.5014	MEMBERSHIP AND DUES	1,208	944	2,000	1,056	2,050	50	2,101	2,154	2,208	2,263	2,319	2,377	2,437	2,498	2,560	Int'l Assoc of Fire Chiefs, Amazon, Costco, Sams, NFPA, SCIAAI, Fire Engineering, EMS Assc, Fire Alarm
24	10-4520.5015	MEETINGS AND SEMINAI	6,338	3,979	9,900	5,921	11,682	1,782	11,974	12,273	12,580	12,895	13,217	13,548	13,886	14,233	14,589	Includes $2,400 for Fire Marshal's attendance at State Fire Marshal Conference and State Arson Conference, $6K CPSE Excellence Conference, and other meetings
25	10-4520.5016	VEHICLE, FUEL & OIL	27,957	23,578	23,000	(578)	23,575	575	24,164	24,768	25,388	26,022	26,673	27,340	28,023	28,724	29,442	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.
26	10-4520.5017	VEHICLE MAINTENANCE	63,827	94,776	80,000	(14,776)	70,000	(10,000)	71,750	73,544	75,382	77,267	79,199	81,179	83,208	85,288	87,420	Increased based on age of tower 1002 truck scheduled for replacement in FY27
27	10-4520.5020	ELECTRIC AND GAS	44,212	45,414	46,000	586	51,980	5,980	53,280	54,611	55,977	57,376	58,811	60,281	61,788	63,333	64,916	Dominion Energy rate increase estimated at 13%
28	10-4520.5021	TELEPHONE/CABLE	52,518	54,449	61,000	6,551	63,440	2,440	65,026	66,652	68,318	70,026	71,777	73,571	75,410	77,295	79,228	Incls phone/internet ($30.5k), cellular & data cards ($8k) and Charleston County radio fee ($27k)
29	10-4520.5022	WATER AND SEWER	11,836	15,051	16,000	949	16,400	400	16,810	17,230	17,661	18,103	18,555	19,019	19,494	19,982	20,481	-
30	10-4520.5024	IT EQUP, SOFTWARE & S	64,376	34,580	53,500	18,920	71,155	17,655	72,934	74,757	76,626	78,542	80,505	82,518	84,581	86,695	88,863	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
31	10-4520.5025	NON-CAPITAL TOOLS & E	9,789	10,108	10,000	(108)	10,250	250	10,506	10,769	11,038	11,314	11,597	11,887	12,184	12,489	12,801	Provision for small (<$5k) equipment as needed.
32	10-4520.5026	MAINT & SERVICE CONTI	44,043	43,352	41,000	(2,352)	48,790	7,790	50,010	51,260	52,541	53,855	55,201	56,581	57,996	59,446	60,932	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.
33	10-4520.5027	MACHINE/EQUIPMENT R	9,800	15,839	15,000	(839)	15,375	375	15,759	16,153	16,557	16,971	17,395	17,830	18,276	18,733	19,201	Includes $5k for radio battery replacements
34	10-4520.5041	UNIFORMS	42,548	42,689	46,000	3,311	47,150	1,150	48,329	49,537	50,775	52,045	53,346	54,680	56,047	57,448	58,884	Increased to allow for a more professional standard among all employees. Provides for quick dry summer uniforms.
35	10-4520.5044	CLEANING/SANITARY SU	12,448	11,777	13,000	1,223	13,325	325	13,658	14,000	14,350	14,708	15,076	15,453	15,839	16,235	16,641	Increased based on actual
36	10-4520.5049	MEDICAL AND LAB	66,692	50,270	40,500	(9,770)	41,513	1,013	42,550	43,614	44,704	45,822	46,968	48,142	49,345	50,579	51,843	Paramedic supplies and to maintain the paramedic program.
37	10-4520.5062	INSURANCE	182,435	198,366	212,311	13,945	218,680	6,369	225,240	231,998	238,958	246,126	253,510	261,115	268,949	277,017	285,328	Forecast 3% 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.
38	10-4520.5063	RENT AND LEASES	533	2,274	2,449	175	2,449	-	2,510	2,572	2,637	2,703	2,770	2,840	2,911	2,983	3,058	Fire Dept copier. Timeclock rental moved to IT account
39	10-4520.5064	EMPLOYEE TRAINING	20,015	29,134	26,500	(2,634)	27,163	662	27,842	28,538	29,251	29,982	30,732	31,500	32,288	33,095	33,922	Increased to allow for bringing in outside trainers
40	10-4520.5065	PROFESSIONAL SERVICE	29,621	38,462	39,400	938	39,991	591	40,991	42,016	43,066	44,143	45,246	46,377	47,537	48,725	49,943	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
41	10-4520.5079	MISC. & CONTINGENCY E	10,268	10,220	9,000	(1,220)	10,125	1,125	10,378	10,638	10,904	11,176	11,456	11,742	12,035	12,336	12,645	Added $2,000 for fire prevention materials, kids helmets, etc.
42	10-4520.5080	VOLUNTEER FIRE POINTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	10-4520.5085	CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44		*Total - Operating Expens*	706,140	730,110	751,759	21,649	791,072	39,312	811,942	833,367	855,361	877,939	901,119	924,914	949,343	974,421	1,000,166	
45		Capital Expense (CIP)																
46		Cash Funded (CIP)	-	14,318	-	(14,318)	2,500,000	2,500,000	-	-	-	-	-	-	-	-	-	
47		*Total - Capital Expense*	-	14,318	-	(14,318)	2,500,000	2,500,000	-	-	-	-	-	-	-	-	-	
48		Debt Service (Existing)																
49		Principal	-	-	-	-	7,219	7,219	-	-	-	-	-	-	-	-	-	
50		Interest	-	-	-	-	638	638	-	-	-	-	-	-	-	-	-	
51		*Total - Debt Service (Existing)*	-	-	-	-	7,857	7,857	-	-	-	-	-	-	-	-	-	
52		Debt Service (Proposed)																
53		Principal	-	-	-	-	205,825	205,825	214,573	223,692	233,199	243,110	253,442	264,214	275,443	287,149	299,353	

City of Isle of Palms, SC
FY27 Budget Planning Model
Final
Fire

			Actual	Actual	Forecast	Increase/Decrease	Projected	Increase/Decrease	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	
		Interest	-	-	-	-	106,250	106,250	97,502	88,383	78,876	68,965	58,633	47,862	36,633	24,926	12,722	
		Total - Debt Service (Pro	-	-	-	-	312,075	312,075	312,075	312,075	312,075	312,075	312,075	312,075	312,075	312,075	312,075	
	Fire - General Fund		4,731,654	5,321,796	5,503,124	181,328	8,966,337	3,463,213	6,747,117	7,049,697	7,366,903	7,699,456	8,048,107	8,413,648	8,796,909	9,198,762	9,620,121	
		Capital Projects Fund																
		Operating Expenses																
	20-4540.5025	NON-CAPITAL TOOLS & E	(151)	121,181	-	(121,181)	-	-	-	25,000	-	-	-	-	26,250	-	-	Body Armor for Firefighters as needed, useful life of 5 years. $25k FY2029
	20-4540.5026	MAINT & SERVICE CONTF	42,616	-	158,160	158,160	197,700	39,540	202,643	207,709	212,901	218,224	223,679	229,271	235,003	240,878	246,900	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	202,643	232,709	212,901	218,224	223,679	229,271	261,253	240,878	246,900	
		Capital Expense (CIP)																
		Cash Funded (CIP)	143,086	105,650	20,000	(85,650)	70,500	50,500	1,905,500	115,500	165,500	122,500	41,715	1,541,715	3,567,465	41,715	41,715	
		Total - Capital Expense	143,086	105,650	20,000	(85,650)	70,500	50,500	1,905,500	115,500	165,500	122,500	41,715	1,541,715	3,567,465	41,715	41,715	
		Debt Service (Existing)																
		Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		Total - Debt Service (Existing)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Fire - Capital Projects Fund		185,551	226,831	178,160	(48,671)	268,200	90,040	2,108,143	348,209	378,401	340,724	265,394	1,770,986	3,828,718	282,593	288,615	
		Municipal Accommodations Fee Fund																
		Capital Expense (CIP)																
		Cash Funded (CIP)	172,284	114,080	130,000	15,920	72,500	(57,500)	417,000	27,000	145,000	178,000	378,000	48,000	20,000	29,000	29,000	
		Total - Capital Expense	172,284	114,080	130,000	15,920	72,500	(57,500)	417,000	27,000	145,000	178,000	378,000	48,000	20,000	29,000	29,000	
		Debt Service (Existing)																
		Principal	100,000	84,076	85,421	1,345	-	(85,421)	-	-	-	-	-	-	-	-	-	
		Interest	5,941	9,881	8,536	(1,345)	-	(8,536)	-	-	-	-	-	-	-	-	-	
		Total - Debt Service (Existing)	105,941	93,957	93,957	0	-	(93,957)	-	-	-	-	-	-	-	-	-	
	Fire - Municipal Accommodations Fee Fu		278,225	208,037	223,957	15,920	72,500	(151,457)	417,000	27,000	145,000	178,000	378,000	48,000	20,000	29,000	29,000	
		Hospitality Tax Fund																
		Operating Expenses																
	35-4520.5025	NON-CAPITAL TOOLS & E	42,015	40,974	62,100	21,126	62,721	621	64,289	65,896	67,544	69,232	70,963	72,737	74,556	76,419	78,330	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	64,289	65,896	67,544	69,232	70,963	72,737	74,556	76,419	78,330	
		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)	164,289	65,896	130,544	69,232	70,963	81,737	74,556	111,419	78,330	
		State Accommodations Tax Fund																
		Capital Expense (CIP)																
		Cash Funded (CIP)	5,570	49,628	126,000	76,372	100,000	(26,000)	115,000	19,000	85,000	25,000	216,000	20,000	-	75,000	-	
		Total - Capital Expense	5,570	49,628	126,000	76,372	100,000	(26,000)	115,000	19,000	85,000	25,000	216,000	20,000	-	75,000	-	
		Debt Service (Existing)																
		Principal	82,439	83,815	85,483	1,668	87,048	1,565	88,641	90,263	-	-	-	-	-	-	-	
		Interest	9,476	8,099	6,431	(1,668)	4,867	(1,564)	3,274	1,652	-	-	-	-	-	-	-	
		Total - Debt Service (Existing)	91,915	91,914	91,914	(0)	91,915	1	91,915	91,915	-	-	-	-	-	-	-	
	Fire - State Accommodations Tax Fund		97,485	141,542	217,914	76,372	191,915	(25,999)	206,915	110,915	85,000	25,000	216,000	20,000	-	75,000	-	
		Fire Department 1% Fund																
		Operating Expenses																
	40-4520.5013	BANK SERVICE CHARGES	48	53	200	147	205	5	210	215	221	226	232	238	244	250	256	FD1% Fund
	40-4520.5014	MEMBERSHIPS AND DUE	-	6,867	7,155	288	7,334	179	7,517	7,705	7,898	8,095	8,298	8,505	8,718	8,936	9,159	FD1% Fund
	40-4520.5021	TELEPHONE/CABLE	4,228	5,854	5,100	(754)	5,228	128	5,358	5,492	5,629	5,770	5,914	6,062	6,214	6,369	6,528	FD1% Fund
	40-4520.5025	NON-CAPITAL TOOLS & E	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	FD1% Fund
	40-4520.5041	UNIFORM	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	FD1% Fund
	40-4520.5062	INSURANCE	218,050	272,255	343,124	70,869	329,399	(13,725)	337,634	346,075	354,727	363,595	372,685	382,002	391,552	401,341	411,374	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	356,954	71,690	344,165	(12,789)	352,720	361,488	370,475	379,687	389,129	398,807	408,727	418,895	429,318	
		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	356,954	71,690	344,165	(12,789)	352,720	361,488	370,475	379,687	389,129	398,807	408,727	418,895	429,318	
										61								272
	Grand Total Fire All Funds		5,737,210	6,290,019	6,668,209	378,190	9,987,839	3,319,629	9,996,183	7,963,204	8,476,323	8,692,098	9,367,593	10,733,178	13,128,910	10,115,670	10,445,384	

City of Isle of Palms, SC
FY27 Budget Planning
Final
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																
12	10-4610.5001	SALARIES & WAGES	656,834	694,068	757,181	63,113	773,772	16,591	812,461	853,084	895,738	940,525	987,551	1,036,929	1,088,775	1,143,214	1,200,375	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	10-4610.5002	OVERTIME WAGES	12,778	21,011	39,338	18,327	13,848	(25,490)	14,540	15,267	16,031	16,832	17,674	18,558	19,485	20,460	21,483	Includes OT provision for beach cleanup as needed.
14	10-4610.5003	PART-TIME WAGES	19,629	27,489	34,673	7,184	28,625	(6,048)	30,056	31,559	33,137	34,794	36,534	38,360	40,278	42,292	44,407	Part-time weekend restroom maintenance/attendant. 100% of wages and fringes covered by transfer in from Muni Atax fund.
15	10-4610.5004	FICA EXPENSE	51,265	55,470	60,934	5,464	62,443	1,509	65,565	68,843	72,285	75,900	79,695	83,679	87,863	92,256	96,869	FICA rate is 7.65%
16	10-4610.5005	RETIREMENT EXPENSE	117,705	126,597	147,834	21,237	146,182	(1,652)	153,491	161,166	169,224	177,685	186,570	195,898	205,693	215,978	226,777	SCRS employer contribution rates are 18.56%
17	10-4610.5006	GROUP HEALTH INSURANCE	114,765	123,430	125,988	2,558	133,709	7,720	140,394	147,414	154,785	162,524	170,650	179,183	188,142	197,549	207,426	Current PEBA rates & dependent elections plus 5% increase on 1/1/27. City of IOP specific experience modifier load factor is 1%.
18	10-4610.5007	WORKERS COMPENSATION	56,190	56,210	67,203	10,993	64,446	(2,757)	67,668	71,051	74,604	78,334	82,251	86,363	90,682	95,216	99,976	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.
19		*Total - Salaries and Wages*	1,029,166	1,104,275	1,233,151	128,876	1,223,024	(10,127)	1,284,176	1,348,384	1,415,804	1,486,594	1,560,924	1,638,970	1,720,918	1,806,964	1,897,312	
20		Operating Expenses																
21	10-4620.5010	PRINT AND OFFICE SUPPLIES	162	551	1,000	449	1,000	-	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249	Paper, ink, toner and basic office supplies.
22	10-4620.5014	MEMBERSHIP AND DUES	(34)	-	250	250	500	250	513	525	538	552	566	580	594	609	624	-
23	10-4620.5015	MEETINGS AND SEMINARS	161	241	600	359	600	-	615	630	646	662	679	696	713	731	749	Attendance at stormwater managers meetings
24	10-4620.5016	VEHICLE, FUEL & OIL	85,577	85,079	83,000	(2,079)	86,320	3,320	88,478	90,690	92,957	95,281	97,663	100,105	102,607	105,173	107,802	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.
25	10-4620.5017	VEHICLE MAINTENANCE	219,456	207,857	229,895	22,038	235,642	5,747	241,533	247,571	253,761	260,105	266,607	273,272	280,104	287,107	294,285	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.
26	10-4620.5020	ELECTRIC AND GAS	75,905	82,835	88,319	5,484	99,800	11,481	102,295	104,853	107,474	110,161	112,915	115,738	118,631	121,597	124,637	Increased based on actual. Also include the street lights. Dominion Energy rate increase estimated at 13%.
27	10-4620.5021	TELEPHONE/CABLE	13,270	16,169	15,440	(729)	15,826	386	16,222	16,627	17,043	17,469	17,906	18,353	18,812	19,282	19,765	-
28	10-4620.5022	WATER AND SEWER	1,304	3,782	6,350	2,568	6,509	159	6,671	6,838	7,009	7,184	7,364	7,548	7,737	7,930	8,129	Includes irrigation
29	10-4620.5024	IT EQUP, SOFTWARE & SVCS	2,790	1,000	6,000	5,000	18,300	12,300	18,758	19,226	19,707	20,200	20,705	21,222	21,753	22,297	22,854	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)
30	10-4620.5025	NON-CAPITAL TOOLS & EQUIPMENT	6,302	6,244	8,000	1,756	8,000	-	8,200	8,405	8,615	8,831	9,051	9,278	9,509	9,747	9,991	Provision for small (<$5k) equipment as needed.
31	10-4620.5026	MAINT & SERVICE CONTRACTS	11,997	15,628	13,500	(2,128)	17,550	4,050	17,989	18,438	18,899	19,372	19,856	20,353	20,861	21,383	21,918	Includes extended monthly janitorial service and pest control.
32	10-4620.5027	MACHINE/EQUIPMENT REPAIR	171	194	8,000	7,806	8,000	-	8,200	8,405	8,615	8,831	9,051	9,278	9,509	9,747	9,991	Skid steer, Jet Vac, mini excavator, wash down station
33	10-4620.5041	UNIFORMS	14,700	14,898	15,500	602	15,888	387	16,285	16,692	17,109	17,537	17,975	18,425	18,885	19,357	19,841	Weekly uniform service + $150/yr per employee for steel-toed boots and includes more frequent uniform replacements.
34	10-4620.5044	CLEANING/SANITARY SUPPLY	1,176	2,063	2,000	(63)	2,050	50	2,101	2,154	2,208	2,263	2,319	2,377	2,437	2,498	2,560	-
35	10-4620.5049	MEDICAL AND LAB	3,164	4,432	4,000	(432)	4,100	100	4,203	4,308	4,415	4,526	4,639	4,755	4,874	4,995	5,120	Cintas First Aid
36	10-4620.5054	STREET SIGNS	1,763	-	4,836	4,836	4,836	-	4,957	5,081	5,208	5,339	5,472	5,609	5,749	5,893	6,040	Covers island wide street name signs only as needed.
37	10-4620.5062	INSURANCE	51,620	55,587	53,030	(2,557)	54,621	1,591	56,259	57,947	59,685	61,476	63,320	65,220	67,177	69,192	71,268	Forecast 3% annual increase each year. Includes underground storage tank insurance on (2) fuel tanks.
38	10-4620.5063	RENT AND LEASES	11,934	1,167	1,000	(167)	1,025	25	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249	1,280	Covers hydrogen and acetylene tanks for welding. Timeclock rental moved to IT account.
39	10-4620.5064	EMPLOYEE TRAINING	-	-	500	500	5,500	5,000	5,638	5,778	5,923	6,071	6,223	6,378	6,538	6,701	6,869	CDL driver Training course
40	10-4620.5065	PROFESSIONAL SERVICES	3,365	3,705	3,700	(5)	3,700	-	3,793	3,887	3,984	4,084	4,186	4,291	4,398	4,508	4,621	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.
41	10-4620.5066	TEMPORARY LABOR	227,377	248,194	318,091	69,897	270,377	(47,714)	277,137	284,065	291,167	298,446	305,907	313,555	321,394	329,429	337,664	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)
42	10-4620.5067	CONTRACTED SERVICES	1,463	1,112	1,500	388	1,538	37	1,576	1,615	1,656	1,697	1,740	1,783	1,828	1,873	1,920	Covers annual shred day service
43	10-4620.5079	MISC. & CONTINGENCY EXP	1,089	1,491	1,000	(491)	1,025	25	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249	1,280	-
44	10-4620.5089	GARBAGE CART PROCUREMENT	16,310	95,619	75,000	(20,619)	99,000	24,000	-	-	-	-	-	-	-	-	-	Includes second phase of new carts for residents as part of side loader transition. New carts are sold for $75
45		*Total - Operating Expenses*	751,022	847,848	940,511	92,663	961,707	21,196	884,547	906,942	929,906	953,452	977,595	1,002,352	1,027,737	1,053,766	1,080,456	

	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		FY27 Budget Planning																
4		Final																
5		Public Works																
6																		
7																		
8			Actual	Actual	Forecast	Increase/Decrease	Projected	Increase/Decrease	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	
46		Capital Expense (CIP)																
47		Cash Funded (CIP)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
48		*Total - Capital Expense*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
49	Public Works - General Fund		1,780,188	1,952,123	2,173,662	221,539	2,184,731	11,069	2,168,723	2,255,327	2,345,709	2,440,046	2,538,519	2,641,322	2,748,655	2,860,730	2,977,769	
50		Capital Projects Fund																
51		Operating Expenses																
52	20-0000.0000	Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	20-4640.5025	NON-CAPITAL TOOLS & EQUIPMENT	8,863	39,554	-	(39,554)	-	-	-	-	-	-	-	-	-	-	-	-
54	20-4640.5026	MAINT & SERVICE CONTRACTS	13,929	13,834	17,000	3,166	23,630	6,630	24,221	24,826	25,447	26,083	26,735	27,404	28,089	28,791	29,511	Provision for facilities maintenance = 2% of insured building value including wash station.
55	20-4640.5063	RENT AND LEASES	5,692	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56	20-4640.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
57		Total - Operating Expenses	28,484	53,388	17,000	(36,388)	23,630	6,630	24,221	24,826	25,447	26,083	26,735	27,404	28,089	28,791	29,511	
58		Capital Expense (CIP)																
59		Cash Funded (CIP)	1,713,580	632,959	3,556,667	2,923,708	4,075,000	518,333	6,425,000	2,350,000	370,000	410,000	350,000	450,000	350,000	389,000	-	
60		Total - Capital Expense	1,713,580	632,959	3,556,667	2,923,708	4,075,000	518,333	6,425,000	2,350,000	370,000	410,000	350,000	450,000	350,000	389,000	-	
61		Debt Service (Existing)																
62		Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
63		Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
64		Total - Debt Service (Existing)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
65	Public Works - Capital Projects Fund		1,742,064	686,347	3,573,667	2,887,320	4,098,630	524,963	6,449,221	2,374,826	395,447	436,083	376,735	477,404	378,089	417,791	29,511	
66		Municipal Accommodations Fee Fund																
67		Operating Expenses																
68	30-4600.0000	Audit	525	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
69	30-4620.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70	30-4620.5026	MAINT & SERVICE CONTRACTS	13,226	8,147	47,500	39,353	48,688	1,187	49,905	51,152	52,431	53,742	55,085	56,463	57,874	59,321	60,804	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).
71	30-4620.5054	STREET SIGNS	2,805	3,971	1,500	(2,471)	3,000	1,500	3,075	3,152	3,231	3,311	3,394	3,479	3,566	3,655	3,747	#VALUE!
72	30-4620.5063	RENT AND LEASES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73	30-4620.5086	DRAINAGE	-	179,819	198,668	18,849	203,635	4,967	208,726	213,944	219,292	224,775	230,394	236,154	242,058	248,109	254,312	#VALUE!
74		Total - Operating Expenses	16,556	191,937	247,668	55,731	255,322	7,654	261,705	268,248	274,954	281,828	288,874	296,095	303,498	311,085	318,862	
75		Capital Expense (CIP)																
76		Cash Funded (CIP)	19,429	26,829	151,000	124,171	151,000	-	430,000	-	500,000	70,000	550,000	-	-	-	-	
77		Total - Capital Expense	19,429	26,829	151,000	124,171	151,000	-	430,000	-	500,000	70,000	550,000	-	-	-	-	
78		Debt Service (Existing)																
79		Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
80		Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
81		Total - Debt Service (Existing)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
82	Public Works - Municipal Accommodations Fe		35,985	218,765	398,668	179,903	406,322	7,654	691,705	268,248	774,954	351,828	838,874	296,095	303,498	311,085	318,862	
83		Hospitality Tax Fund																
84		Operating Expenses																
85	35-0000.0000	Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
86	35-4620.5026	MAINT & SERVICE CONTRACTS	163,789	180,389	181,000	611	236,138	55,138	242,041	248,092	254,295	260,652	267,168	273,848	280,694	287,711	294,904	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.
87	35-4620.5067	CONTRACTED SERVICES	163,243	367,414	178,400	(189,014)	119,528	(58,872)	122,516	125,579	128,719	131,937	135,235	138,616	142,081	145,633	149,274	Covers street sweeping contract (Connector, Ocean Blvd, Palm Blvd ($16K)) + Trident Waste & Recycling for Condo Only $6.5K a month ($78k). Includes CARTA shuttle contribution 1/3 split ($18.3K).
88	35-5620.5026	MAINT & SERVICE CONTRACTS	-	9,501	-	(9,501)	-	-	-	-	-	-	-	-	-	-	-	-
89		Total - Operating Expenses	327,032	557,304	359,400	(197,904)	355,666	(3,734)	364,558	373,672	383,013	392,589	402,403	412,464	422,775	433,344	444,178	
90		Capital Expense (CIP)																
91		Cash Funded (CIP)	73,046	43,444	174,667	131,223	435,000	260,333	-	-	-	-	-	55,000	-	-	-	
92		Total - Capital Expense	73,046	43,444	174,667	131,223	435,000	260,333	-	-	-	-	-	55,000	-	-	-	
93		Debt Service (Existing)																
94		Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
95		Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
96		Total - Debt Service (Existing)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
97	Public Works - Hospitality Tax Fund		400,078	600,748	534,067	(66,681)	790,666	256,599	364,558	373,672	383,013	392,589	402,403	467,464	422,775	433,344	444,178	
98		State Accommodations Tax Fund																
99		Operating Expenses																
100	50-4620.5079	MISCELLANEOUS	2,799	6,945	7,500	555	7,688	187	7,880	8,077	8,279	8,486	8,698	8,915	9,138	9,366	9,601	-
101		Total - Operating Expenses	2,799	6,945	7,500	555	7,688	187	7,880	8,077	8,279	8,486	8,698	8,915	9,138	9,366	9,601	
102		Capital Expense (CIP)																
103		Cash Funded (CIP)	188,405	-	626,667	626,667	-	(626,667)	60,000	-	490,000	60,000	-	60,000	510,000	50,000	-	

	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		FY27 Budget Planning																
4		Final																
5		Public Works																
6																		
7																		
8			Actual	Actual	Forecast	Increase/Decrease	Projected	Increase/Decrease	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	
104		Total - Capital Expense	188,405	-	626,667	626,667	-	(626,667)	60,000	-	490,000	60,000	-	60,000	510,000	50,000	-	
105		Debt Service (Existing)																
106		Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
107		Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
108		Total - Debt Service (Existing)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
109	Public Works - State Accommodations Tax Fur		191,204	6,945	634,167	627,222	7,688	(626,480)	67,880	8,077	498,279	68,486	8,698	68,915	519,138	59,366	9,601	
110		Beach Preservation Fee Fund																
111		Capital Expense (CIP)																
112		Cash Funded (CIP)	-	-	385,000	385,000	12,700,330	12,315,330	428,450	387,004	910,664	994,434	718,317	1,382,816	426,435	1,030,679	28,915,049	
113		Total - Capital Expense	-	-	385,000	385,000	12,700,330	12,315,330	428,450	387,004	910,664	994,434	718,317	1,382,816	426,435	1,030,679	28,915,049	
114		Debt Service (Existing)																
115		Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
116		Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
117		Total - Debt Service (Existing)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
118	Public Works - Beach Preservation Fee Fund		-	-	385,000	385,000	12,700,330	12,315,330	428,450	387,004	910,664	994,434	718,317	1,382,816	426,435	1,030,679	28,915,049	
119																		
120	Grand Total Public Works All Funds		4,149,519	3,464,928	7,699,231	4,234,303	20,188,367	12,489,136	10,170,536	5,667,153	5,308,066	4,683,464	4,883,546	5,334,015	4,798,590	5,112,996	32,694,969	
121																		

	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		Final																
5		Recreation																
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	10-4810.5001	SALARIES & WAGES	405,685	421,698	448,303	26,605	481,934	33,631	506,031	531,332	557,899	585,794	615,084	645,838	678,130	712,036	747,638	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	10-4810.5002	OVERTIME WAGES	1,633	2,180	2,714	534	2,919	205	3,065	3,218	3,379	3,548	3,725	3,911	4,107	4,312	4,528	Forecast increase is 2.5% per year
14	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.
15	10-4810.5004	FICA EXPENSE	48,012	51,335	54,989	3,654	58,171	3,182	61,080	64,134	67,340	70,707	74,243	77,955	81,853	85,945	90,243	FICA rate is 7.65%
16	10-4810.5005	RETIREMENT EXPENSE	71,890	75,127	85,034	9,907	91,314	6,280	95,879	100,673	105,707	110,992	116,542	122,369	128,487	134,912	141,657	SCRS employer contribution rates are 18.56%
17	10-4810.5006	GROUP HEALTH INSURANCE	66,701	71,473	82,282	10,809	83,078	796	87,231	91,593	96,173	100,981	106,030	111,332	116,898	122,743	128,881	Current PEBA rates & dependent elections plus 5% increase on 1/1/27. City of IOP specific experience modifier load factor is 1%.
18	10-4810.5007	WORKERS COMPENSATION	20,210	24,506	23,097	(1,409)	21,549	(1,548)	22,626	23,758	24,946	26,193	27,503	28,878	30,322	31,838	33,430	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.
19		Total - Salaries and Wa	841,376	901,518	964,219	62,701	1,014,519	50,300	1,065,245	1,118,507	1,174,432	1,233,154	1,294,812	1,359,552	1,427,530	1,498,907	1,573,852	
20		Operating Expenses																
21	10-4820.5010	PRINT AND OFFICE SUPPLIES	11,954	10,575	11,250	675	13,388	2,138	13,722	14,065	14,417	14,777	15,147	15,525	15,914	16,311	16,719	Paper, ink, toner and basic office supplies.
22	10-4820.5014	MEMBERSHIP AND DUES	1,581	976	1,600	624	1,640	40	1,681	1,723	1,766	1,810	1,856	1,902	1,949	1,998	2,048	-
23	10-4820.5015	MEETINGS AND SEMINARS	1,996	2,440	3,500	1,060	3,588	87	3,677	3,769	3,863	3,960	4,059	4,160	4,264	4,371	4,480	Increased based on more staff attending conferences and CE
24	10-4820.5016	VEHICLE, FUEL & OIL	3,983	3,304	3,500	196	3,570	70	3,659	3,751	3,844	3,941	4,039	4,140	4,244	4,350	4,458	Budget based on recent 12 months usage and an
25	10-4820.5017	VEHICLE MAINTENANCE	2,672	911	2,000	1,089	2,050	50	2,101	2,154	2,208	2,263	2,319	2,377	2,437	2,498	2,560	Three vehicles, general maintenance
26	10-4820.5020	ELECTRIC AND GAS	35,135	34,421	36,000	1,579	40,680	4,680	41,697	42,739	43,808	44,903	46,026	47,176	48,356	49,565	50,804	Increased based on actual (Dominion Energy rate increase estimated at 13%)
27	10-4820.5021	TELEPHONE/CABLE	10,393	9,990	11,000	1,010	11,275	275	11,557	11,846	12,142	12,445	12,757	13,076	13,402	13,737	14,081	-
28	10-4820.5022	WATER AND SEWER	4,532	6,045	6,000	(45)	6,150	150	6,304	6,461	6,623	6,788	6,958	7,132	7,310	7,493	7,681	-
29	10-4820.5024	IT EQUP, SOFTWARE	3,496	5,878	9,500	3,622	9,500	-	9,738	9,981	10,230	10,486	10,748	11,017	11,293	11,575	11,864	Incls Rec Dept timekeeping (3k), hardware replacements
30	10-4820.5025	NON-CAPITAL TOOLS	2,731	1,983	2,000	17	2,000	-	2,050	2,101	2,154	2,208	2,263	2,319	2,377	2,437	2,498	Provision for small (<$5k) equipment as needed - does
31	10-4820.5026	MAINT & SERVICE	43,422	36,336	48,000	11,664	48,000	-	49,200	50,430	51,691	52,983	54,308	55,665	57,057	58,483	59,945	Includes daily maintenance and turf and field
32	10-4820.5027	MACHINE/EQUIPMENT REPAIR	2,465	2,500	2,500	-	2,563	63	2,627	2,692	2,760	2,829	2,899	2,972	3,046	3,122	3,200	-
33	10-4820.5041	UNIFORMS	2,581	912	1,950	1,038	1,999	49	2,049	2,100	2,152	2,206	2,261	2,318	2,376	2,435	2,496	-
34	10-4820.5044	CLEANING/SANITARY SUPPLY	8,000	7,995	8,000	5	8,200	200	8,405	8,615	8,831	9,051	9,278	9,509	9,747	9,991	10,241	-
35	10-4820.5049	MEDICAL AND LAB	608	330	750	420	769	19	788	808	828	849	870	892	914	937	960	First Aid supplies
36	10-4820.5062	INSURANCE	69,596	79,380	91,240	11,860	93,977	2,737	96,796	99,700	102,691	105,772	108,945	112,213	115,580	119,047	122,618	Forecast 3% annual increase each year
37	10-4820.5063	RENT AND LEASES	1,447	2,201	2,850	649	2,850	-	2,921	2,994	3,069	3,146	3,225	3,305	3,388	3,472	3,559	Includes color copier rental and year round portable toilets.
38	10-4820.5064	EMPLOYEE TRAINING	2,436	2,447	2,500	53	2,500	-	2,563	2,627	2,692	2,760	2,829	2,899	2,972	3,046	3,122	-
39	10-4820.5065	PROFESSIONAL SERVICES	120	-	120	120	123	3	126	129	132	136	139	143	146	150	154	Annual backflow tests
40	10-4820.5066	TEMPORARY LABOR	-	-	-	-	2,000	2,000	2,050	2,101	2,154	2,208	2,263	2,319	2,377	2,437	2,498	Added budget to address temporary staffing needs
41	10-4820.5079	MISC. & CONTINGENCY EXP	2,651	864	3,000	2,136	3,075	75	3,152	3,231	3,311	3,394	3,479	3,566	3,655	3,747	3,840	-
42	10-4830.5088	5 & UNDER GROUPS	663	939	1,000	61	1,025	25	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249	1,280	Under 5 activities including additional toddlers programming.
43	10-4830.5091	PROGRAMS	5,019	6,961	11,212	4,251	8,633	(2,579)	8,849	9,071	9,297	9,530	9,768	10,012	10,263	10,519	10,782	Supplies for all youth and adult programming
44	10-4830.5092	SPECIAL ACTIVITIES/EVENTS	19,037	19,076	22,500	3,424	24,750	2,250	25,369	26,003	26,653	27,319	28,002	28,702	29,420	30,155	30,909	Includes Doggie Day, Halloween, Ghostly Tide Tales
45	10-4830.5093	SUMMER CAMPS	12,688	12,102	15,500	3,398	15,500	-	15,888	16,285	16,692	17,109	17,537	17,975	18,425	18,885	19,357	-
46	10-4830.5095	THEME ACTIVITIES	3,456	4,997	6,000	1,003	6,150	150	6,000	6,150	6,304	6,461	6,623	6,788	6,958	7,132	7,310	Includes Farmers Market and community offerings.
47	10-4830.5097	ADULT SPORTS	11,010	9,806	16,000	6,194	16,400	400	16,810	17,230	17,661	18,103	18,555	19,019	19,494	19,982	20,481	Official/umpires' rates and cost athletic equipment
48	10-4830.5098	YOUTH SPORTS	27,837	25,167	38,000	12,833	38,950	950	39,924	40,922	41,945	42,994	44,068	45,170	46,299	47,457	48,643	Official/umpires' rates and cost athletic equipment
49	10-4830.5099	KEENAGERS	3,806	3,274	4,500	1,226	4,613	113	4,500	4,613	4,728	4,846	4,967	5,091	5,219	5,349	5,483	Keenagers programming
50	10-4820.5085	CAPITAL OUTLAY	-	9,250	-	(9,250)	-	-	-	-	-	-	-	-	-	-	-	-
51		Total - Operating Expenses	295,315	301,060	361,972	60,912	375,916	13,944	385,252	395,367	405,750	416,407	427,346	438,574	450,100	461,930	474,074	
52		Capital Expense (CIP)																
53		Cash Funded (CIP)	108,004	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
54		Total - Capital	108,004	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
55		Debt Service (Existing)																
56		Principal	-	-	-	-	5,833	5,833	7,001	8,302	9,750	11,359	13,144	15,123	17,314	-	-	
57		Interest	-	-	-	-	7,526	7,526	7,026	6,426	5,715	4,879	3,906	2,780	1,484	-	-	
58		Total - Debt Service (Existing)	-	-	-	-	13,359	13,359	14,027	14,729	15,465	16,238	17,050	17,903	18,798	-	-	
59	Recreation - General Fund		1,244,695	1,202,578	1,326,191	123,613	1,403,794	77,603	1,464,524	1,528,603	1,595,647	1,665,799	1,739,208	1,816,029	1,896,428	1,960,837	2,047,926	
60		Capital Projects Fund																
61		Operating Expenses																
62	20-0000.0000	Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
63	20-4840.5024	IT EQUP, SOFTWARE & SVCS	-	-	2,000	2,000	2,000	-	2,050	2,101	2,154	2,208	2,263	2,319	2,377	2,437	2,498	Net Cert Pro Cameras

	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		Final																
5		Recreation																
6																		
7																		
8			Actual	Actual	Forecast	Increase/Decrease	Projected	Increase/Decrease	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	
64	20-4840.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	7,500	7,500	-	7,688	187	7,880	8,077	8,279	8,486	8,698	8,915	9,138	9,366	9,601	Provision for Fitness Room equipment
65	20-4840.5026	MAINT & SERVICE	27,719	107,434	96,000	(11,434)	117,840	21,840	120,786	123,806	126,901	130,073	133,325	136,658	140,075	143,577	147,166	Provision for facilities maintenance 1% of insured
66		Total - Operating Expenses	27,719	114,934	105,500	(9,434)	127,528	22,028	130,716	133,984	137,333	140,766	144,286	147,893	151,590	155,380	159,264	
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)	187,528	54,028	155,716	356,984	287,333	287,766	154,286	202,893	151,590	170,380	159,264	
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	48,175	1,175	49,379	50,614	51,879	53,176	54,506	55,868	57,265	58,697	60,164	Sand Sculpting ($4,000).
91		Total - Operating	43,818	44,674	47,000	2,326	48,175	1,175	49,379	50,614	51,879	53,176	54,506	55,868	57,265	58,697	60,164	
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	48,175	(40,825)	59,379	63,114	51,879	53,176	54,506	69,868	57,265	58,697	60,164	
100		State Accommodations Tax Fund																
101		Operating Expenses																
102	50-4830.5092	SPECIAL ACTIVITIES	15,163	14,881	16,500	1,619	16,500	-	16,913	17,335	17,769	18,213	18,668	19,135	19,613	20,104	20,606	$4.5k
103		Total - Operating	15,163	14,881	16,500	1,619	16,500	-	16,913	17,335	17,769	18,213	18,668	19,135	19,613	20,104	20,606	
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	169,413	123,835	40,269	41,713	73,168	60,635	46,113	47,104	843,106	
112		Recreation Building Fund																
113		Operating Expenses																
114	68-4820.5026	MAINT & SERVICE	1,600	280	800	520	820	20	841	862	883	905	928	951	975	999	1,024	Budget 20 bricks at $40 each
115	68-4830.5092	SPECIAL ACTIVITIES	10,951	13,504	14,000	496	14,350	350	14,709	15,076	15,453	15,840	16,236	16,642	17,058	17,484	17,921	revenue and could be offset on it
116		Total - Operating	12,551	13,784	14,800	1,016	15,170	370	15,549	15,938	16,336	16,745	17,163	17,593	18,032	18,483	18,945	
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	15,170	(59,630)	15,549	15,938	16,336	16,745	17,163	17,593	18,032	18,483	18,945	
125																		
126																		
127	Grand Total Recreation All Funds		1,675,377	1,620,458	1,797,991	177,533	1,863,166	65,175	1,914,581	2,138,664	1,991,465	2,122,200	2,086,331	2,167,018	2,169,428	2,255,500	3,129,406	
128																		

2		**City of Isle of Palms, SC**																
3		Planning Model																
4		Final																
5		Building Planning and 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	276,903	(16,923)	455,855	178,952	478,648	502,580	527,709	554,095	581,800	610,890	641,434	673,506	707,181	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	1,543	356	1,303	(241)	1,368	1,436	1,508	1,583	1,662	1,746	1,833	1,924	2,021	Forecast increase is 2.5% per year
14	10-4710.5004	FICA EXPENSE	24,792	15,619	21,301	5,682	34,973	13,671	36,721	38,557	40,485	42,509	44,635	46,867	49,210	51,670	54,254	FICA rate is 7.65%
15	10-4710.5005	RETIREMENT EXPENSE	59,913	58,547	52,782	(5,765)	84,848	32,066	89,091	93,545	98,223	103,134	108,291	113,705	119,390	125,360	131,628	SCRS employer contribution rates are 18.56%
16	10-4710.5006	GROUP HEALTH INSURANCE	64,306	53,014	42,885	(10,129)	78,504	35,619	82,429	86,550	90,878	95,422	100,193	105,202	110,462	115,985	121,785	Current PEBA rates & dependent elections plus 5% increase on 1/1/27. City of IOP specific experience modifier load factor is 1%.
17	10-4710.5007	WORKERS COMPENSATION	2,310	2,691	3,257	566	4,837	1,580	5,079	5,333	5,599	5,879	6,173	6,482	6,806	7,146	7,503	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.
18		Total - Salaries and Wages	487,069	424,884	398,671	(26,213)	660,319	261,648	693,335	728,002	764,402	802,622	842,753	884,891	929,135	975,592	1,024,372	
19		Operating Expenses																
20	10-4720.5010	PRINT AND OFFICE SUPPLIES	11,776	6,786	9,000	2,214	12,420	3,420	12,731	13,049	13,375	13,709	14,052	14,403	14,763	15,133	15,511	Paper, ink, toner and basic office supplies.
21	10-4720.5014	MEMBERSHIP AND DUES	616	390	1,000	610	2,000	1,000	2,050	2,101	2,154	2,208	2,263	2,319	2,377	2,437	2,498	Floodplain Management Membership Dues
22	10-4720.5015	MEETINGS AND SEMINARS	2,211	1,723	2,500	777	5,000	2,500	5,125	5,253	5,384	5,519	5,657	5,798	5,943	6,092	6,244	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	3,459	3,546	3,635	3,725	3,819	3,914	4,012	4,112	4,215	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	6,300	4,563	2,205	(4,095)	2,260	2,317	2,375	2,434	2,495	2,557	2,621	2,687	2,754	Truck scheduled to be replaced in FY27
25	10-4720.5020	ELECTRIC AND GAS	6,517	5,537	7,000	1,463	7,910	910	8,108	8,310	8,518	8,731	8,949	9,173	9,403	9,638	9,879	Dominion Energy estimated rate increase 13%.
26	10-4720.5021	TELEPHONE/CABLE	3,696	4,273	6,100	1,827	6,253	152	6,409	6,569	6,733	6,902	7,074	7,251	7,432	7,618	7,809	-
27	10-4720.5022	WATER AND SEWER	1,553	1,687	1,600	(87)	1,600	-	1,640	1,681	1,723	1,766	1,810	1,856	1,902	1,949	1,998	-
28	10-4720.5024	IT EQUP, SOFTWARE & SVCS	19,245	57,921	26,390	(31,531)	15,834	(10,556)	16,230	16,636	17,051	17,478	17,915	18,363	18,822	19,292	19,774	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	-	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249	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	73,492	62,491	11,024	(62,468)	11,299	11,582	11,871	12,168	12,472	12,784	13,104	13,431	13,767	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	-	513	525	538	552	566	580	594	609	624	-
32	10-4720.5041	UNIFORMS	989	153	500	347	625	125	641	657	673	690	707	725	743	762	781	City logo items
33	10-4720.5044	CLEANING/SANITARY SUPPLY	-	44	500	456	500	-	513	525	538	552	566	580	594	609	624	Daily cleaning supplies
34	10-4720.5049	MEDICAL AND LAB	140	267	250	(17)	250	-	256	263	269	276	283	290	297	305	312	First Aid Supplies
35	10-4720.5062	INSURANCE	13,361	14,440	17,067	2,627	17,579	512	18,106	18,650	19,209	19,785	20,379	20,990	21,620	22,269	22,937	Forecast 3% annual increase each year
36	10-4720.5063	RENT AND LEASES	155	882	1,500	618	1,500	-	1,538	1,576	1,615	1,656	1,697	1,740	1,783	1,828	1,873	Copier rental.
37	10-4720.5064	EMPLOYEE TRAINING	2,548	-	3,703	3,703	3,795	93	3,890	3,987	4,087	4,189	4,294	4,401	4,511	4,624	4,740	-
38	10-4720.5065	PROFESSIONAL SERVICES	10,953	8,551	7,000	(1,551)	35,700	28,700	36,593	37,507	38,445	39,406	40,391	41,401	42,436	43,497	44,584	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), Business license and permit compliance review (audit) ($25,200)
39	10-4720.5066	TEMPORARY LABOR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Department is fully staffed
40	10-4720.5079	MISC. & CONTINGENCY EXP	1,444	113	700	587	700	-	718	735	754	773	792	812	832	853	874	-
41	10-4720.5085	CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42		Total - Operating Expenses	87,768	117,759	168,802	51,043	129,770	(39,032)	133,102	136,520	140,026	143,623	147,312	151,097	154,979	158,962	163,047	
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	567,473	24,830	790,089	222,616	826,437	864,522	904,428	946,245	990,065	1,035,988	1,084,115	1,134,554	1,187,419	
51		Capital Projects Fund																
52		Operating Expenses																
53	20-0000.0000	Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

	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		Final																
5		Building Planning and Engineering																
6																		
7																		
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)	30,750	31,519	32,307	33,114	33,942	34,791	35,661	36,552	37,466	Building maintenance contingency to proactively address issues as needed - 2% of City Hall building insured value. Split 50/50 Gen Govt/Building.
56		Total - Operating Expenses	2,618	11,636	125,000	113,364	30,000	(95,000)	30,750	31,519	32,307	33,114	33,942	34,791	35,661	36,552	37,466	
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)	30,750	31,519	32,307	33,114	33,942	34,791	35,661	76,552	37,466	
65																		
66																		
67																		
68	Grand Total Building, Planning and Eng		577,455	554,279	692,473	138,194	865,089	172,616	857,187	896,040	936,735	979,359	1,024,008	1,070,778	1,119,775	1,211,106	1,224,885	
69																		

City of Isle of Palms

FY27 Millage Rate Table

FOR ADDITIONAL REVENUE- INCREASE OPERATING MILLAGE BY MAX STATE ALLOWED RECAPTURE FOR 2023, 2024 and 2026. DUE TO THE COUNTY REASSESSMENT THE CITY USED THE 2.95 (CPI + POPULATION) IN 2025. TOTAL ADDITIONAL PROPERTY TAX GENERATED BY 1.80 INCREASE WOULD BE APPROX $513,477 BASED ON CURRENT VALUE OF A MIL ($285K)

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

Ways & Means Recommendation 0.0018

Ways & Means Recommendation .0009233 for Fire Ladder Truck

CURRENT ISLE OF PALMS MILLAGE

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

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

Operating Millage Rate	0.0192
Debt Service Millage Rate	0.0036
Total IOP Millage Rate	0.0228
Local Option Sales Tax Credit Factor	(0.00013)

TAXPAYER'S INCREASE/(DECREASE)

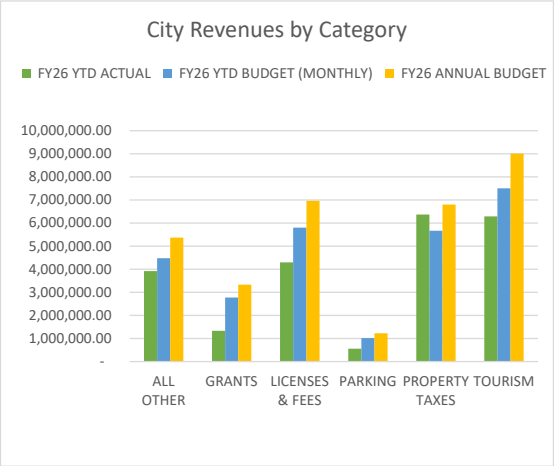
Appraised Value	Primary Residences Assessed at 4%	Less Local Option Sales Tax Credit	Net IOP Property Tax for a primary resident	2nd Homes & Commercial Assessed at 6%	Primary Residences Assessed at 4%	Less Local Option Sales Tax Credit	Net IOP Property Tax for a primary resident	2nd Homes & Commercial Assessed at 6%	Primary Residents	2nd Homes/ Commercial
250,000	201	(48)	154	302	228	(33)	196	342	42	41
300,000	241	(57)	184	362	274	(39)	235	411	51	49
350,000	281	(67)	215	422	320	(46)	274	479	59	57
400,000	322	(76)	246	482	365	(52)	313	548	68	65
500,000	402	(95)	307	603	456	(65)	391	685	84	82
600,000	482	(114)	368	724	548	(78)	470	822	101	98
700,000	563	(133)	430	844	639	(91)	548	959	118	114
900,000	724	(171)	553	1,085	822	(117)	705	1,232	152	147
1,000,000	804	(190)	614	1,206	913	(130)	783	1,369	169	163
1,250,000	1,005	(238)	768	1,508	1,141	(163)	979	1,712	211	204
1,500,000	1,206	(285)	921	1,809	1,369	(195)	1,174	2,054	253	245
1,750,000	1,407	(333)	1,075	2,111	1,598	(228)	1,370	2,396	296	286
2,000,000	1,608	(380)	1,228	2,412	1,826	(260)	1,566	2,739	338	327
2,500,000	2,010	(475)	1,535	3,015	2,282	(325)	1,957	3,423	422	408
3,000,000	2,412	(570)	1,842	3,618	2,739	(390)	2,349	4,108	507	490
3,500,000	2,814	(665)	2,149	4,221	3,195	(455)	2,740	4,793	591	572
4,000,000	3,216	(760)	2,456	4,824	3,652	(520)	3,132	5,478	676	654
4,500,000	3,618	(855)	2,763	5,427	4,108	(585)	3,523	6,162	760	735
5,000,000	4,020	(950)	3,070	6,030	4,565	(650)	3,915	6,847	845	817
6,000,000	4,824	(1,140)	3,684	7,236	5,478	(780)	4,698	8,216	1,014	980
7,000,000	5,628	(1,330)	4,298	8,442	6,391	(910)	5,481	9,586	1,183	1,144
8,000,000	6,432	(1,520)	4,912	9,648	7,303	(1,040)	6,263	10,955	1,351	1,307
9,000,000	7,236	(1,710)	5,526	10,854	8,216	(1,170)	7,046	12,325	1,520	1,471
10,000,000	8,040	(1,900)	6,140	12,060	9,129	(1,300)	7,829	13,694	1,689	1,634

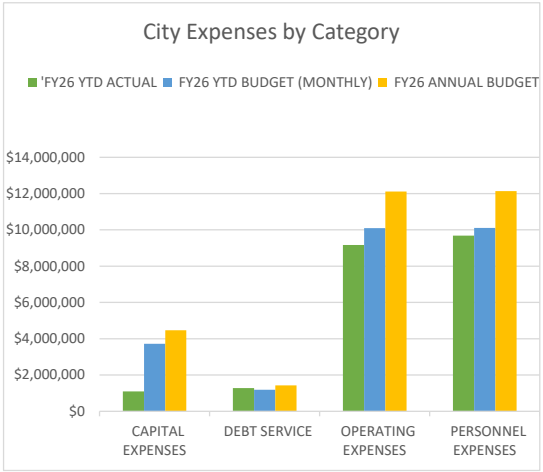
Annual property tax revenue dedicated to City operations and debt service is roughly $6.5 million

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

City of Isle of Palms Operations Dashboard

April 2026





Personnel Vacancies

Type	City Hall	Police	Fire	Pub Wks	Rec
Full-time		1 Police Sergeant 1 Beach Services Officers	3 Parmedice/ Firefighter		1 Parks & Facilities
Part-time					

Upcoming Community Events

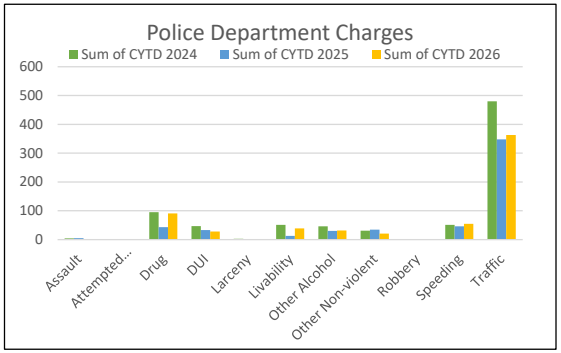
Sea Stroll & Learn
Thursday, May 14|7:30 AM - 8:30 AM at Recreation Center

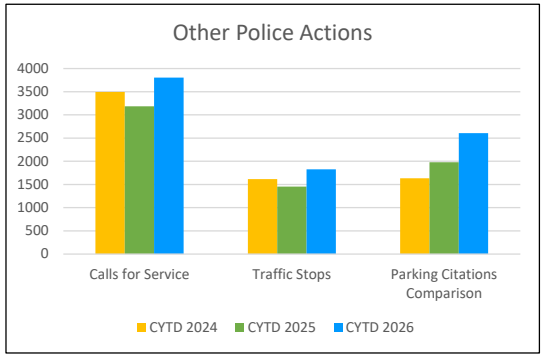
Isle of Paws Music Fest
Thursday, May 21|4:00 PM - 7:00 PM at Recreation Center

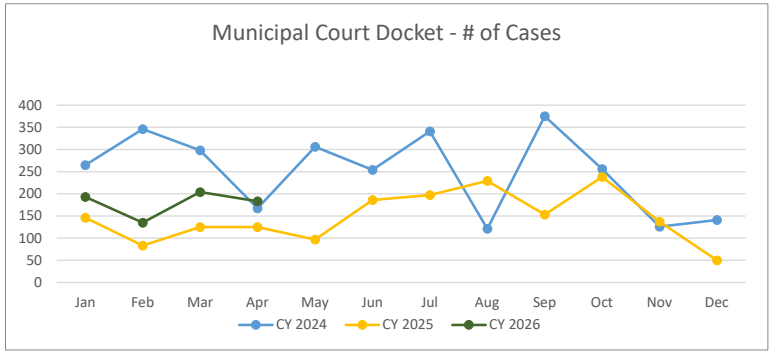
Memorial Day -Offices Closed
Monday, May 25 - All Day

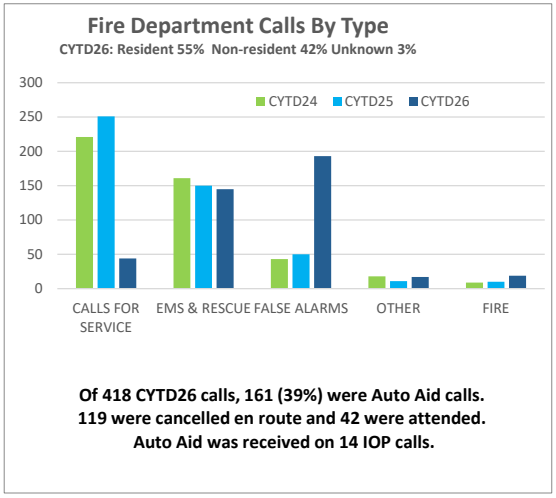
Beach Cleanup Litter Sweep
Tuesday, May 26|6:00 PM - 7:00 PM 1100 Block of Ocean Blvd

Coffee with the Mayor
Friday, May 29|9:00 AM - 10:00 AM at Marina

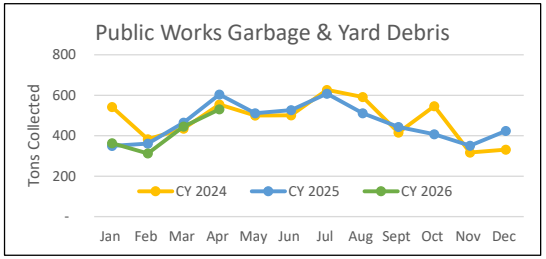






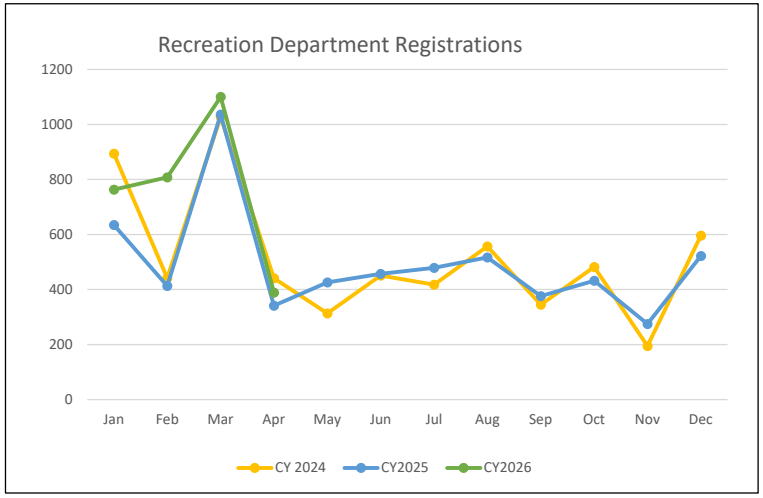


Of 418 CYTD26 calls, 161 (39%) were Auto Aid calls.
119 were cancelled en route and 42 were attended.
Auto Aid was received on 14 IOP calls.



Building Department

	CY23 (12 mos)	CY24 (12 mos)	CY25 (12 mos)	CY26 (4 mos)
Construction Value	$82.7M	$125.9M	$136.6M	$47.80
New Homes Permitted	20	35	25	15
	2023 LY (12 mos)	2024 LY (12 mos)	2025 LY (12 mos)	2026 LY (0 mos)
STR License by ***LY***	1,868	1,784	1,733	



ISLE OF PALMS POLICE DEPARTMENT
MONTHLY REPORT
April 2026

SIGNIFICANT DEPARTMENTAL ACTIONS

Incidents of interest in April include 60 arrests, 532 traffic stops, 30 drug related charges,136 traffic citations, and 5 arrests for driving under the influence.

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

ACTIVITY SUMMARY	APR 2026	YTD 2026	APR 2025	YTD 2025
Calls for Service	1553	3804	1054	3184
Incident Reports	149	401	121	382
Traffic Collisions	6	22	9	21
Traffic Stops	532	1827	442	1455
Bicycle Stops	4	11	1	1
Golf Cart Stops	3	8	3	3
Marine Calls for Service	0	0	1	1
Arrests	60	179	40	140
State Law Violations	187	568	220	518
City Ordinance Violations	15	39	8	17
Warning Citations	428	1487	365	1205
Parking Citations-PCI Municipal Services	1388	2608	1266	1980
Isle of Palms Warrants Served	13	24	7	21
Criminal Investigations-Cases Opened	9	50	16	44
Criminal Investigations-Cases Closed	15	31	16	52
Training Hours	274	1112	407	1029
Coyote Sightings	20	54	21	54
Beach Wheel Chairs Issued	15	22	17	25

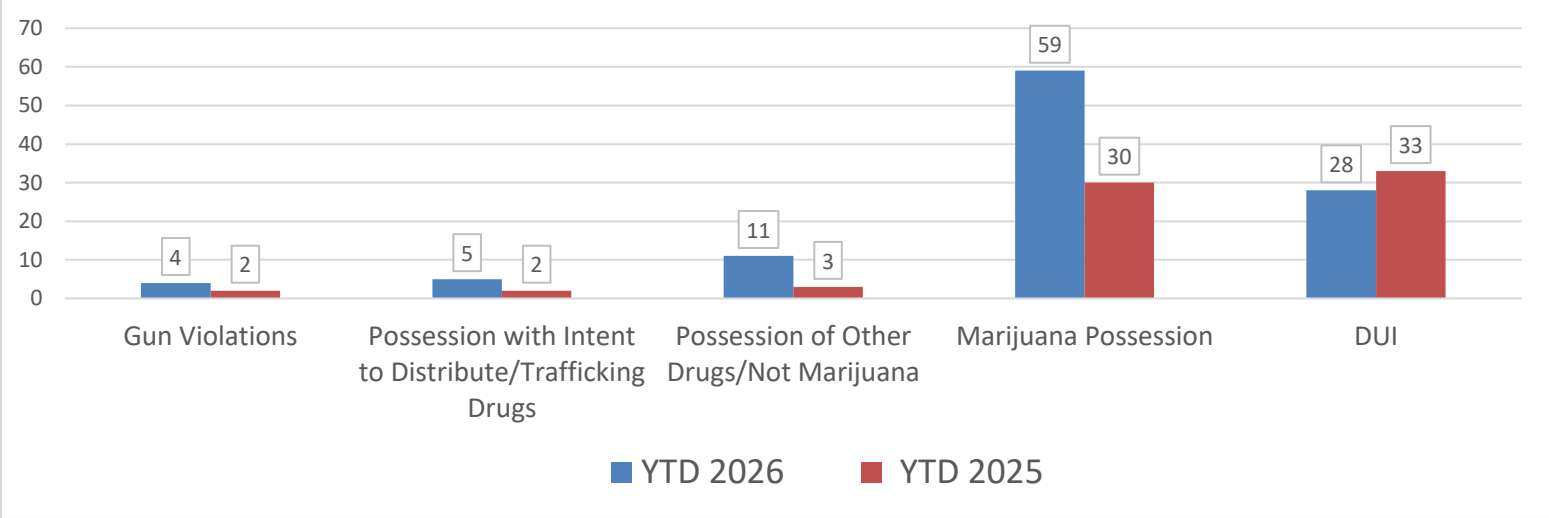
REPORTS BY OFFENSE TYPES	APRIL 2026	YTD 2026
DUI	5	28
Other Alcohol Offense	11	34
Arson/Suspicious Fire	1	2
Rape/Sexual Assault	0	3
Assault	1	3
Indecent Exposure	0	0
Harassment	0	0
Drug Incident	39	106
Homicide/Manslaughter	0	0
Traffic	29	98
DUS	15	50
Robbery	0	0
Burglary	1	2
Theft from Motor Vehicle	0	0
Motor Vehicle Theft	2	2
Larceny	8	12
Fraud	7	18
Suicide (Actual or Attempted)	0	2
Vandalism	0	7
Weapon Law Violations	2	6
Assist Other Agency	10	25
Noise Violation	21	49
All Other Offenses	32	97
TOTAL	**184**	**544**

BEACH RELATED CHARGES	APR 2026	YTD 2026	APR 2025	YTD 2025
Alcohol on Beach	0	0	0	0
Smoking on Beach	0	0	0	0
Litter on Beach	0	0	0	0
Glass on Beach	0	0	0	0
Plastics on Beach	0	0	0	0
Vehicles on Beach	0	0	0	0
Nudity on Beach	0	0	0	0
Beached Boat on Beach	0	0	0	0
Destruction of Sea Oats	0	0	0	0
Dog Off Leash	3	7	4	5
TOTAL	**3**	**7**	**4**	**5**

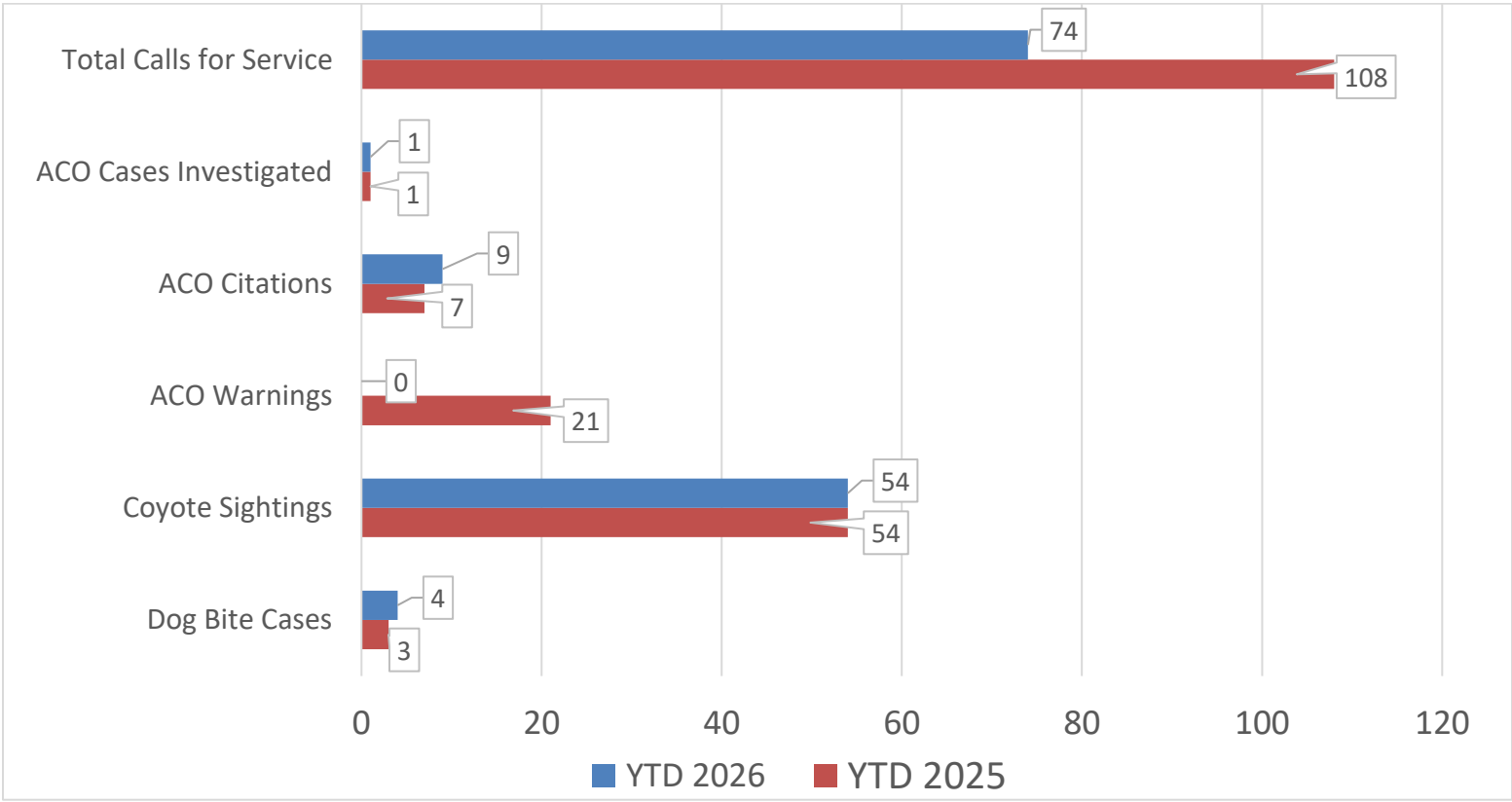
CHARGES	APR 2026	YTD 2026	APR 2025	YTD 2025
Attempted Murder	0	0	0	0
Robbery	0	0	1	1
Assault	0	0	0	0
Domestic Violence	0	0	1	5
Public Disorderly	3	5	5	9
Burglary	0	0	0	0
Possession of Stolen Vehicle	0	0	0	0
Grand Larceny	1	1	0	1
All Other Larceny	0	0	0	0
Fraud	0	1	0	1
Weapon Violation	1	4	1	2
Drug Violations/Sale/Manufacture/ Distribution/Etc.	2	5	0	2
Possession of Controlled Substance	4	5	0	0
Other Drug Possession Methamphetamine/ Cocaine/Cocaine Base/Ecstasy/MDMA/Etc.	3	6	1	3
Simple Possession of Marijuana/Possession 1 oz. or less	21	59	18	30
Drug Equipment Violation	7	16	6	8
Vandalism/Damage to Property	0	0	0	0
Driving Under Suspension	21	61	23	57
Driving Under Influence	5	28	18	33
Other Alcohol Violation	9	32	13	30
Speeding	15	55	9	46
Other Traffic Related	100	302	122	291
Golf Cart Violation	0	0	0	0
Marine Violation	0	0	0	0
Resisting/Hindering/Assaulting Public Official or Police Officer	3	5	5	5
False Information to Police/Fire/Rescue	1	1	1	1
Failure to Stop for Police/Evade/Elude	1	1	2	4
Animal Violation (Other than Dog at Large)	0	2	0	1
Noise Violation	1	1	1	2
Littering	2	3	0	0
Indecent Exposure	0	0	0	0
Business License	9	26	2	5
All Other Charges	3	5	2	14
TOTAL	**212**	**624**	**231**	**551**

ISLE OF PALMS POLICE DEPARTMENT
MONTHLY REPORT
APRIL 2026

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



Animal Control Activity - Year to Date



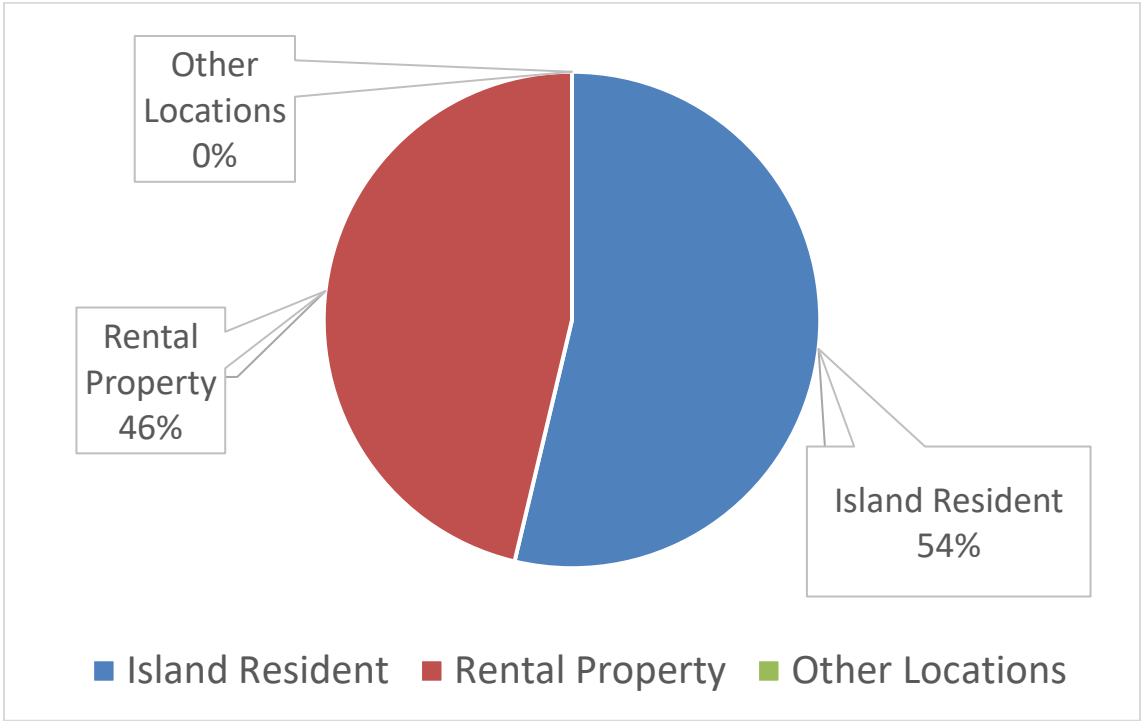
ISLE OF PALMS POLICE DEPARTMENT
MONTHLY REPORT
APRIL 2026

Livability Statistics – APRIL 2026

LIVABILITY COMPLAINTS	ISLAND RESIDENT	RENTAL PROPERTY	OTHER LOCATIONS	TOTAL COMPLAINTS
NOISE	5	17	0	**22**
FIREWORKS	0	0	0	**0**
UNKEMPT LOTS	1	0	0	**1**
RIGHT-OF-WAY OBSTRUCTION	2	2	0	**4**
BUSINESS LICENSE	17	5	0	**22**
OTHER PROPERTY VIOLATIONS NOT LISTED	6	5	0	**11**
SHORT TERM RENTAL OCCUPANCY VIOLATIONS	0	0	0	**0**
SHORT TERM RENTAL VEHICLE LIMIT VIOLATIONS	0	0	0	**0**
ROLL CART VIOLATIONS	34	27	0	**61**
TOTAL	**65**	**56**	**0**	**121**
% BY CATEGORY	**54%**	**46%**	**0%**	

CITATIONS	WARNINGS	UNFOUNDED	COMPLAINT DISPOSITION
1	3	18	**22**
0	0	0	**0**
0	1	0	**1**
0	4	0	**4**
9	9	4	**22**
0	11	0	**11**
0	0	0	**0**
0	0	0	**0**
0	61	0	**61**
10	**89**	**22**	**121**
8%	**74%**	**18%**	

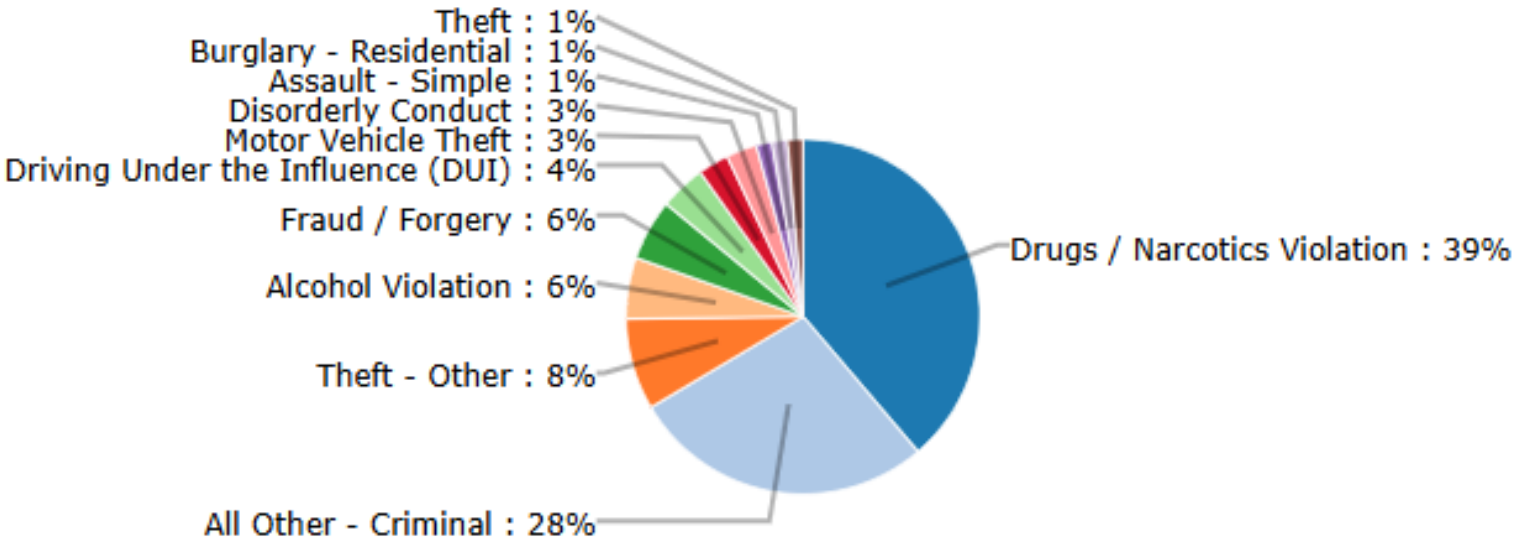
Livability Complaint by Property Type – APRIL 2026



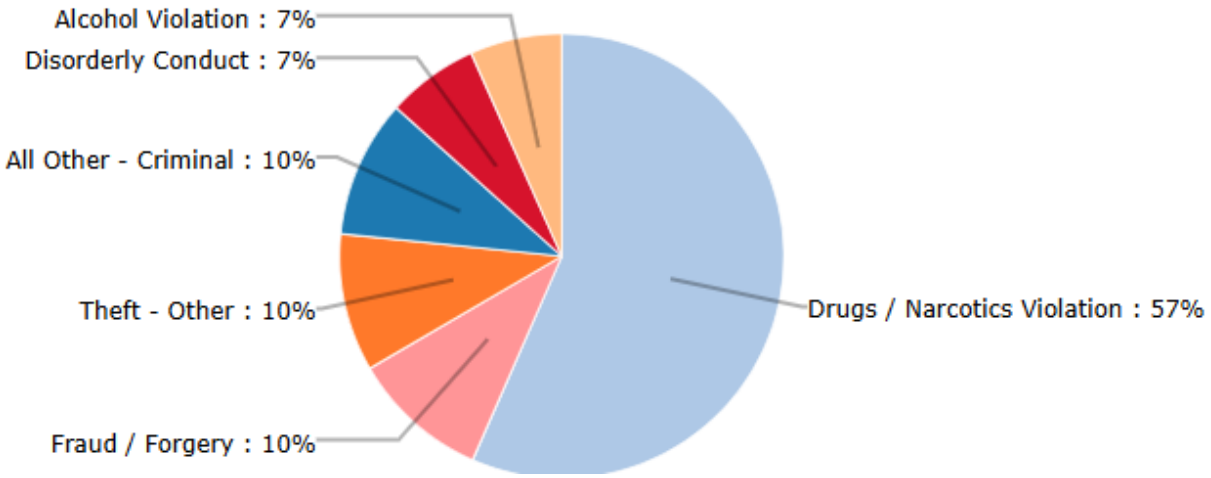
INCIDENT REPORT DENSITY/HEAT MAP
APRIL 2026



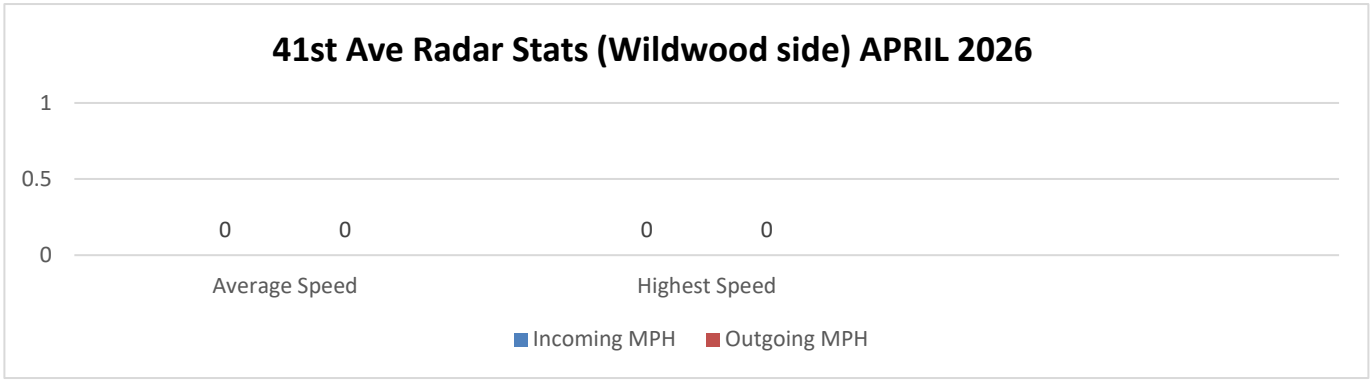
Reported Incident Crime Class Types – APRIL 2026



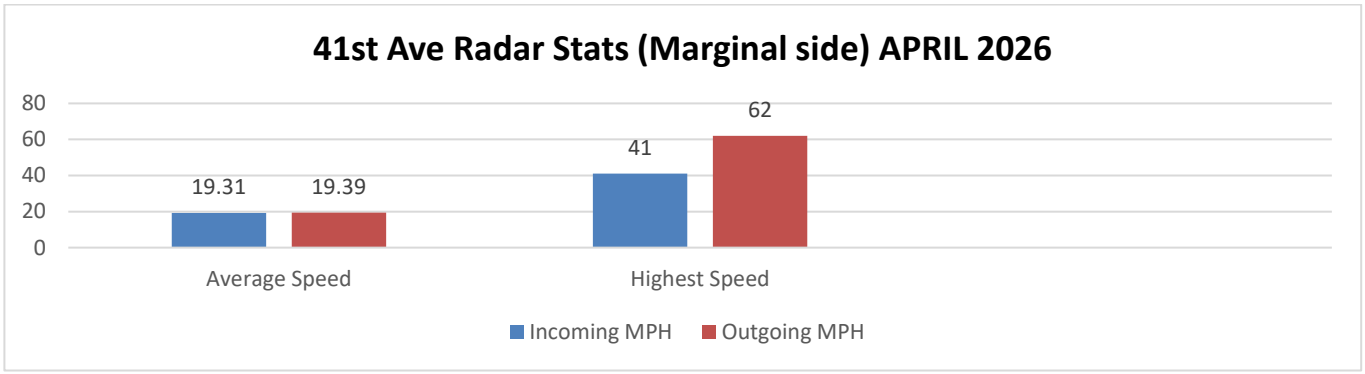
Reported Incident Crime Class Types (Red Area) – APRIL 2026



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

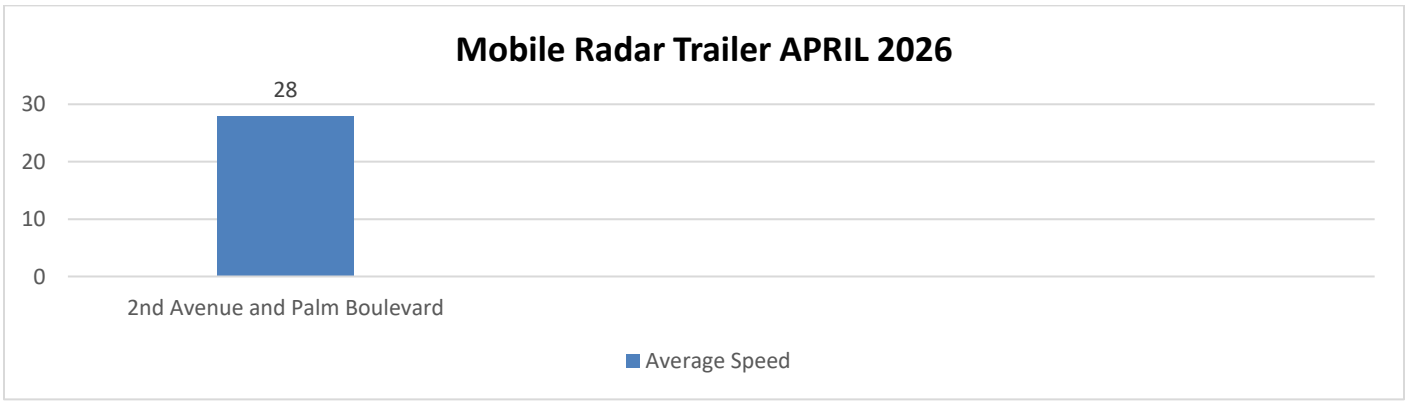


- Radar inoperable at this location.



Total Incoming Vehicles: 21163
Total Outgoing Vehicles: 16326

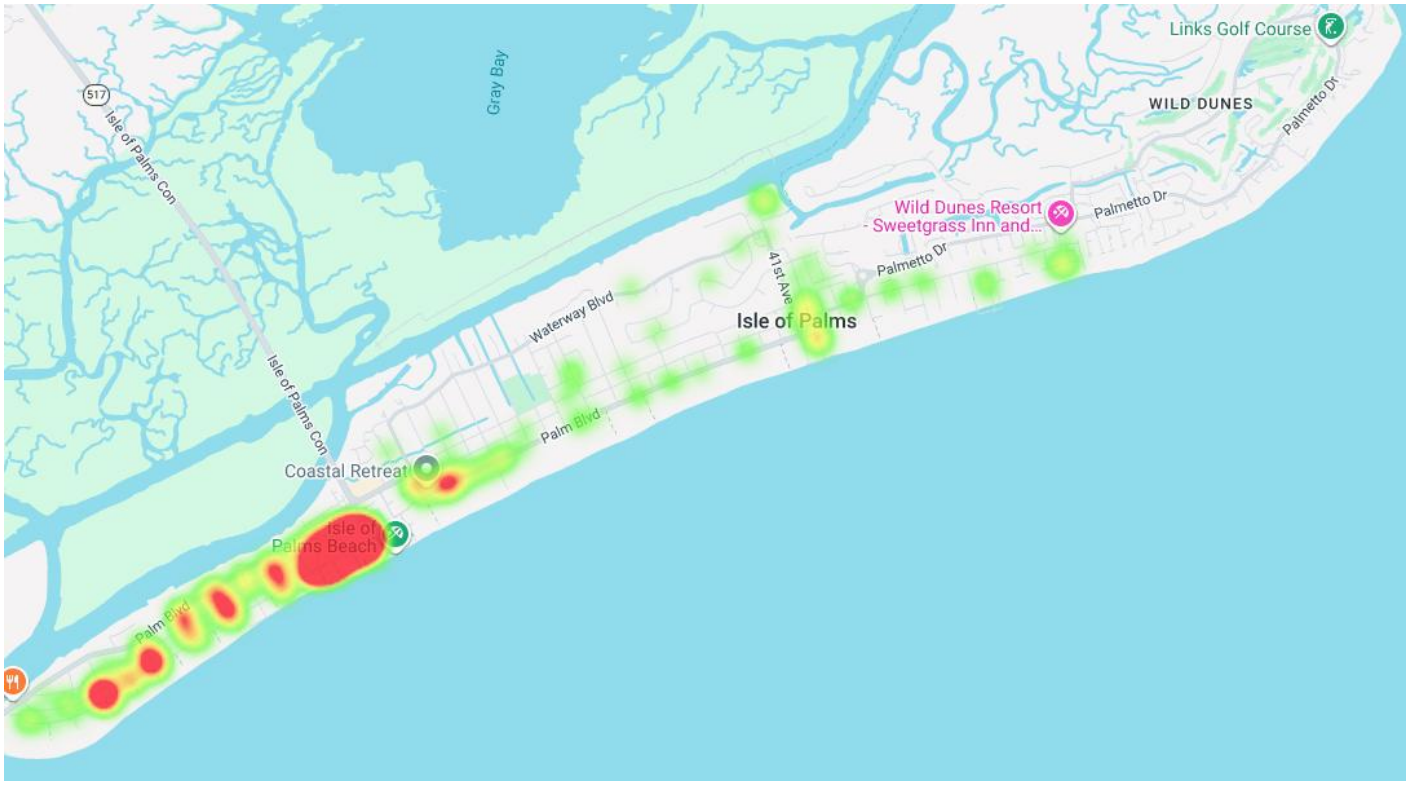
Busiest Day of the Month: April 4, 2026
Total Vehicles Incoming: 1192
Total Vehicles Outgoing: 774



PCI MUNICIPAL SERVICES

APRIL 2026

DECRIPTION	VALID COUNT	CANCEL COUNT	PAID COUNT	TOTAL CITATIONS	TOTAL WARNINGS
BLOCKING VEHICLE ACCESS	0	0	0	**0**	**1**
HANDICAPPED/ NON-VISABLE PLACARD	2	0	0	**2**	**0**
NO PARKING ZONE	35	8	24	**67**	**0**
BLOCKING BEACH ACCESS	1	1	0	**2**	**0**
PARKED WITHIN 4FT OF PAVEMENT	12	0	8	**20**	**1**
IMPROPER PARKING	1	1	1	**3**	**0**
NON-PAYMENT	538	168	320	**1026**	**21**
GOLF CART PARKING ONLY	3	1	3	**7**	**0**
PARKED AGAINST THE FLOW OF TRAFFIC	35	9	32	**76**	**5**
PARKED ON PAVEMENT	40	19	22	**81**	**0**
PARKED WITHIN 15FT OF FIRE HYDRANT	2	0	2	**4**	**0**
PARKED IN A LOADING ZONE	7	3	2	**12**	**0**
PARALLEL PARKING ONLY	0	1	2	**3**	**0**
RESIDENTIAL PERMIT REQUIRED	44	12	24	**80**	**1**
PARKED WITHIN 25FT OF INTERSECTION	0	1	4	**5**	**0**
TOTAL	**720**	**224**	**444**	**1388**	**29**





MONTHLY REPORT 2026

APRIL 2026

ISLE OF PALMS FIRE & RESCUE

Authored by: Craig K. Oliverius, Fire Chief

OPERATIONS

Incident by Type

	2026				2026	
Incident Type Primary Category 1 (filncident.03)	Jan	Feb	Mar	Apr	Grand Total - Current	% of Total Incidents - Current
Fire	3	4	6	6	19	5.00%
Hazardous Situation	3	5	5	5	18	5.00%
Medical	22	14	30	45	111	29.00%
No Emergency	56	44	49	43	192	51.00%
Public Service	9	8	3	16	36	9.00%
Rescue	0	1	1	2	4	1.00%
Grand Total	93	76	94	117	380	100.00%

Residency Status

TOTAL INCIDENTS FOR THE MONTH: 117

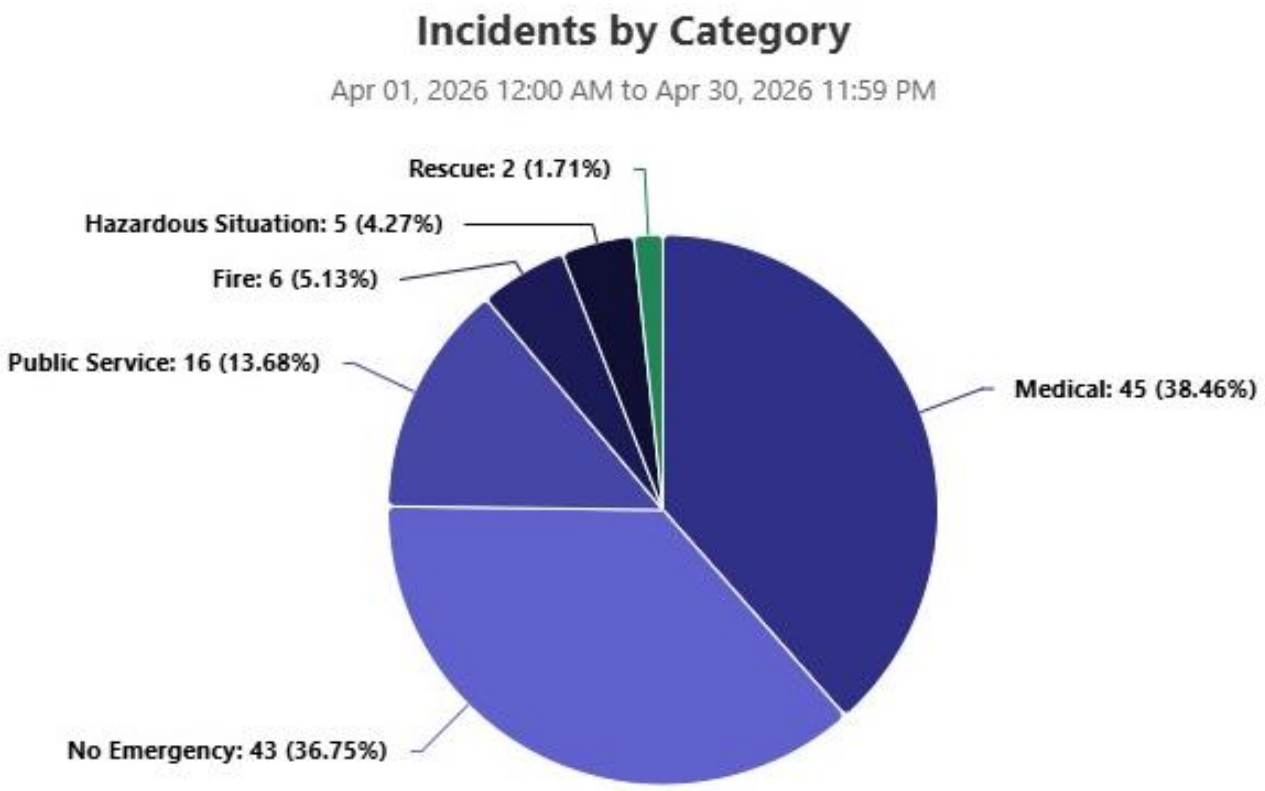
Resident Calls: 27
Non-Resident Calls: 72
Unknown: 18

Emergency Medical Incidents

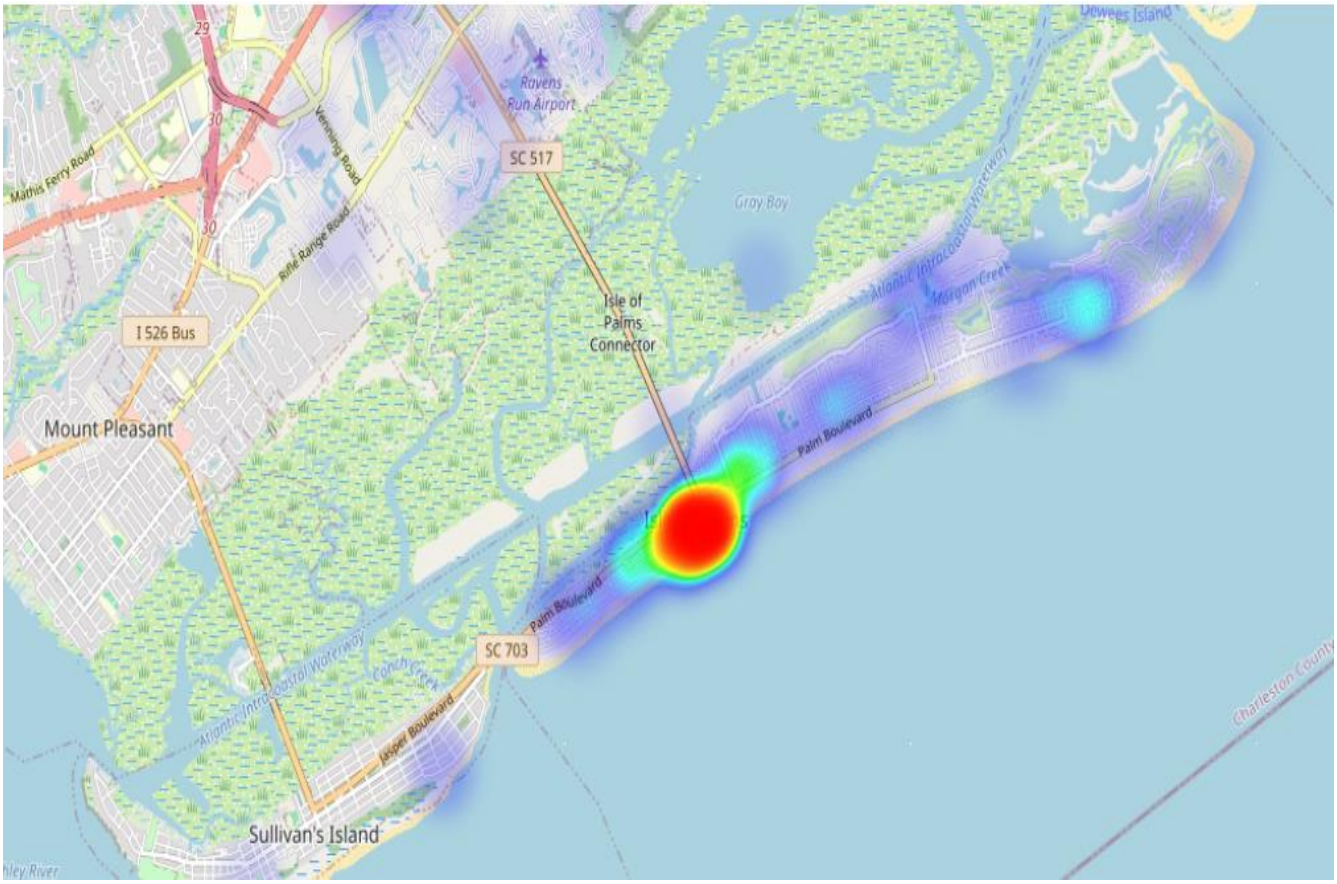
Isle of Palms Fire & Rescue
Number of Emergency Medical Incidents: 45

Number of Resident Emergency Medical Incidents: 16
Number of Non-Resident Emergency Medical Incidents: 28
Number of unknown residency Emergency Medical Incidents: 1

Incident Type Categories

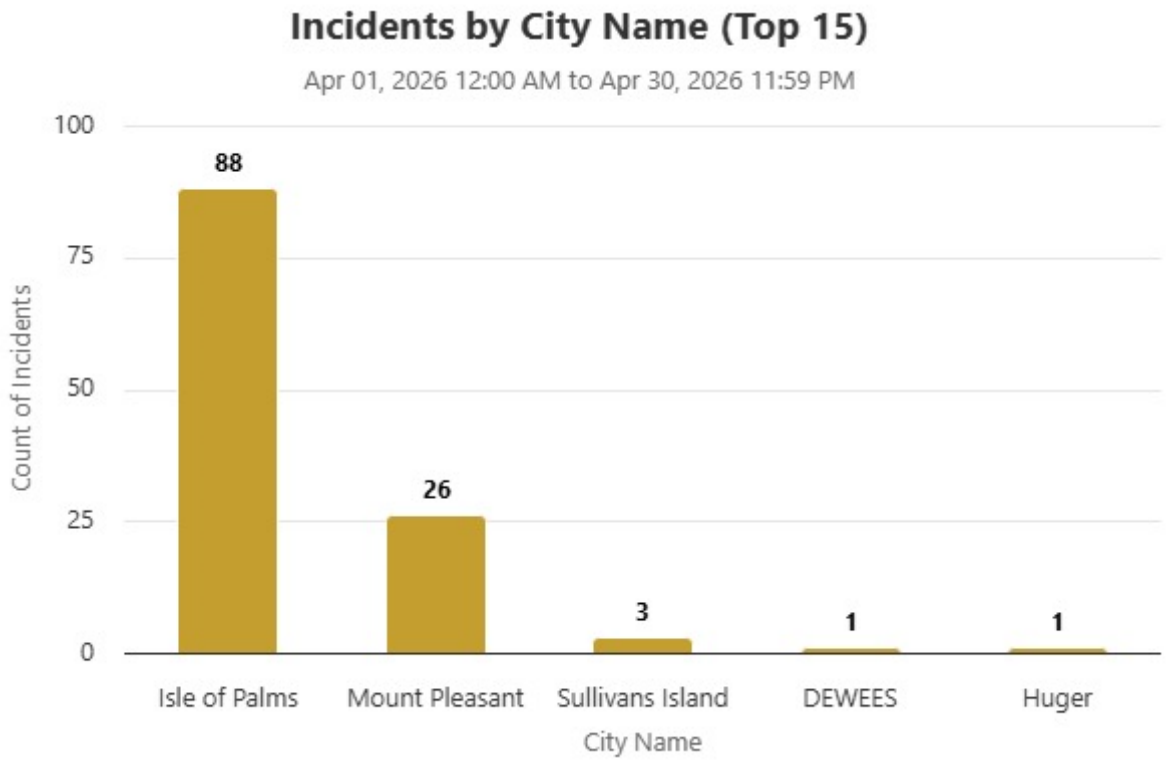


Heat Map

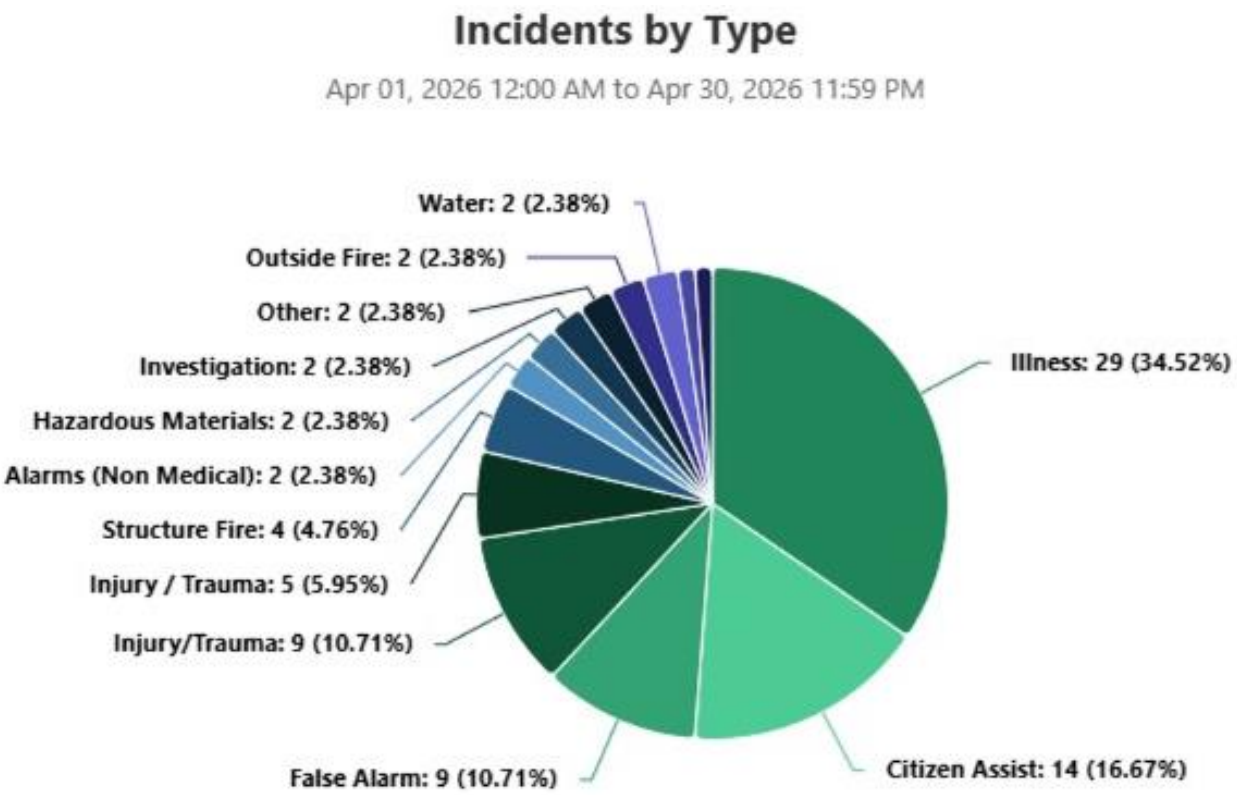


Ravens Run Airport
SC 517
Gray Bay
Mathis Ferry Road
Venning Road
Rifle Range Road
I 526 Bus
Isle of Palms Connector
Atlantic Intracoastal Waterway
Morgan Creek
Mount Pleasant
Palm Boulevard
SC 703
Conch Creek
Jasper Boulevard
Sullivan's Island
Charleston County

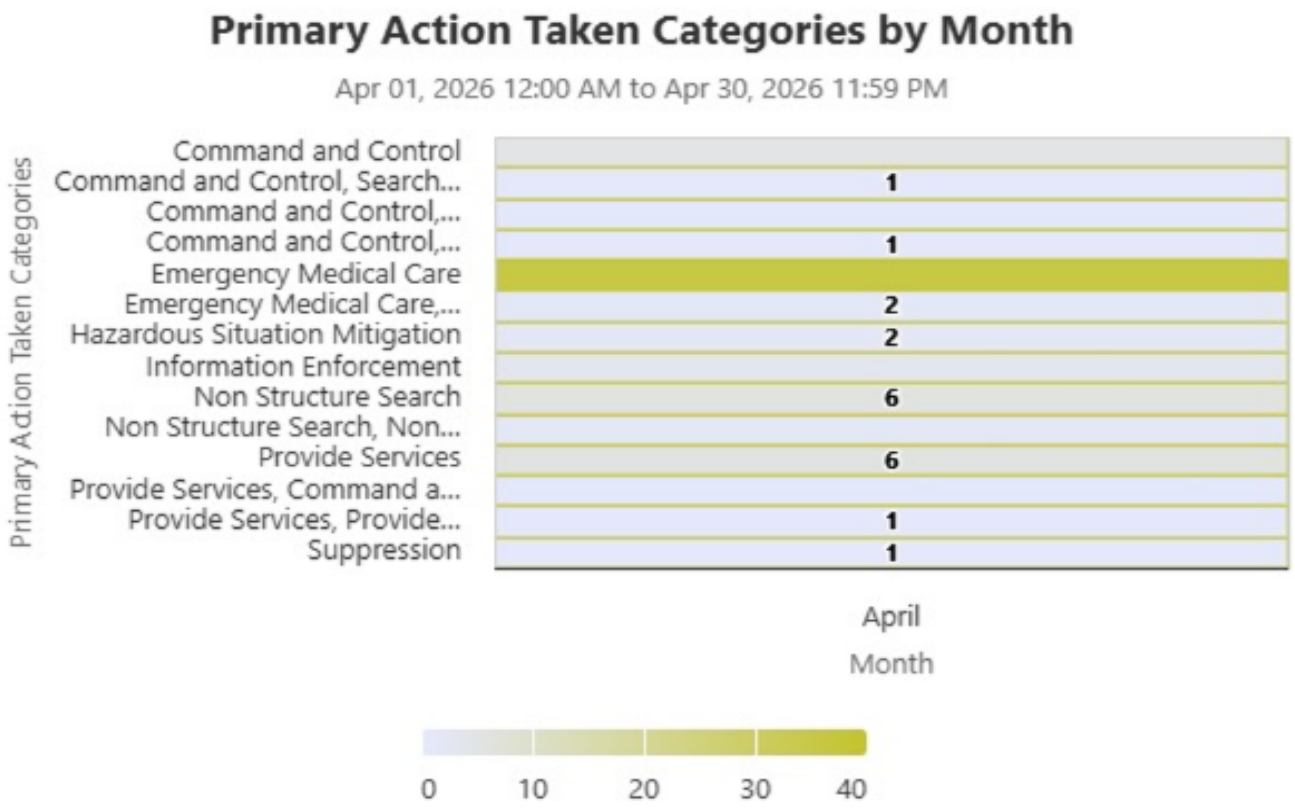
Automatic Aid Given by Fire Department Given Aid



Breakdown of Fire Department Call Types



Fire Department Activity



Monthly Training Schedule

April 2026 Training Schedule

Fire Training

Date	Time	Topic	Instructor	Location
04/14/26 (B)	0900 & 1300	CFD Live Burn	CFD Chief A. Glover	CFD TBA
All Shifts	0900 - 1200	Pump Operations	Engineers	Station 1&2 per BC
TBA (B)	TBA	Target Hazard/Command	FM Miller	TBA

Medical Training

Date	Time	Topic	Instructor	Location
N/A	0900 - 1100	Cardiac Emergencies	CAPCE	N/A
N/A	1200 - 1400	Cardiac Emergencies	CAPCE	N/A
N/A	1400 - 1600	Cardiac Emergencies	CAPCE	N/A
TBA	TBA	Skill Practice	DC Tuohy	St. 1 & 2 Drop-in
TBA	TBA	Skills Practice	DC Tuohy	St. 1 & 2 Drop-in
TBA	TBA	Skills Practice	DC Tuohy	St. 1 & 2 Drop-in

Physical Fitness Training

Date	Time	Topic	Proctor	Location
TBA	1300 - 1400	Swim Evaluation	Moses/Mello	Wild Dunes Pool
TBA	1300 - 1400	Swim Evaluation	Moses/Mello	Wild Dunes Pool
TBA	1300 - 1400	Swim Evaluation	Moses/Moses	Wild Dunes Pool

Specialty Training

Date	Time	Topic	Instructor	Location
TBA - ARRT	0800 – 1600	Highwater Rescue	Moses, Mello	TBA
04/06/26 to 04/10/26 New Recruits	0800-1600	IOPFR Water School	Hall, Moses, Mello	TBA

Training Announcements

- Atlantic Fall Protection – Anchor Point Installation – 04/08/26 – St. 2 0800-1800
- Charleston Fire Chief's Association Meeting – 04/15/26
- Lowcountry Resuscitation Alliance – 04/14/26
- WakeUp Carolina – Front Beach Business Owners – TBA
- Complete and File Shift Pre-Incident Plans as Assigned
- April 29th Family Vacation Rental Group's Spring BBQ for first responders
- Complete Remining Hydrant Inspections
- May will be extrication training, hands on, so prepare by reviewing basics as a crew
- National Fallen Firefighter's Foundation – CFD – 04/10 & 04/11– Acting Capt. Rousse

FIRE MARSHAL

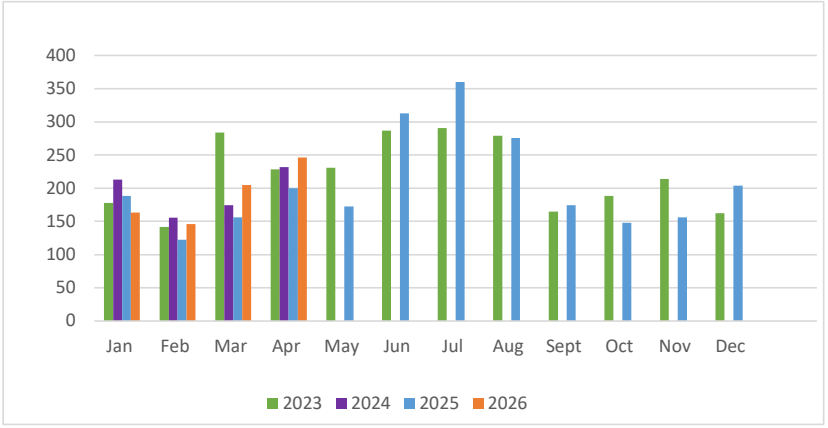
APRIL 2026

- Routine Inspections
- Windjammer Resolution (Ongoing)
- Target Hazard Training

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

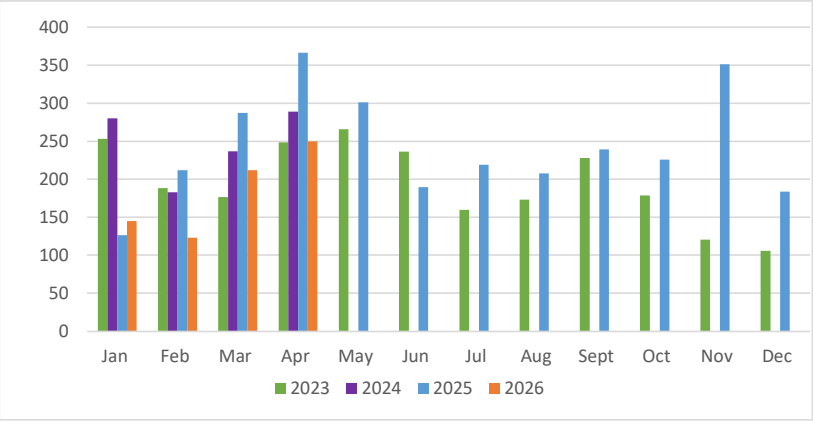
Household Garbage (Tons)

Month	2021	2022	2023	2024	2025	2026
Jan	177.84	195.16	177.78	213.1	188.39	163.35
Feb	146.48	166.74	141.99	155.8	122.54	146.13
Mar	204.6	269.88	283.84	174.12	155.86	204.7
Apr	249.86	232.29	228.59	231.41	200.01	246.21
May	238.23	224.49	230.63	270.85	172.1	
Jun	309.71	295.83	286.52	285.71	312.67	
Jul	334.17	317.47	290.33	369.56	360.17	
Aug	285.21	275.99	279.2	251.11	275.98	
Sept	247.76	167.91	164.66	207.05	174.7	
Oct	184.63	175.99	188.33	188.84	147.66	
Nov	315.31	147.67	213.92	130.67	155.89	
Dec	286.85	133.1	162.31	177.15	203.88	



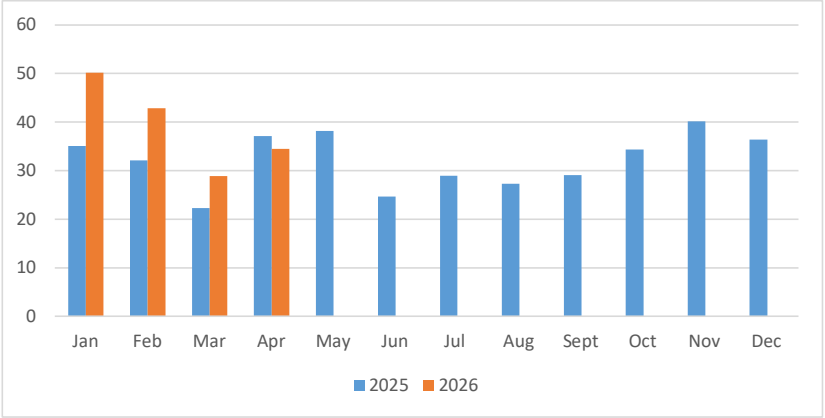
Yard Debris (Tons)

Month	2021	2022	2023	2024	2025	2026
Jan	183.07	218.4	252.78	279.78	126.21	145
Feb	156.06	190.63	188.5	182.95	212.03	123.28
Mar	282.37	215.58	176.46	236.88	286.98	212.02
Apr	256.07	231.64	248.37	288.91	366.07	249.44
May	208.32	190.02	265.62	229.39	300.94	
Jun	266.23	217.88	236.52	186.2	189.64	
Jul	273.08	202.64	159.51	256.16	218.83	
Aug	223.64	184.78	172.83	250.74	207.4	
Sept	182.96	212.11	227.8	176.09	239.25	
Oct	152.16	528.77	178.51	317.18	225.59	
Nov	124.04	304.19	120.6	166.13	350.71	
Dec	125.14	126.89	106.2	141.64	183.77	



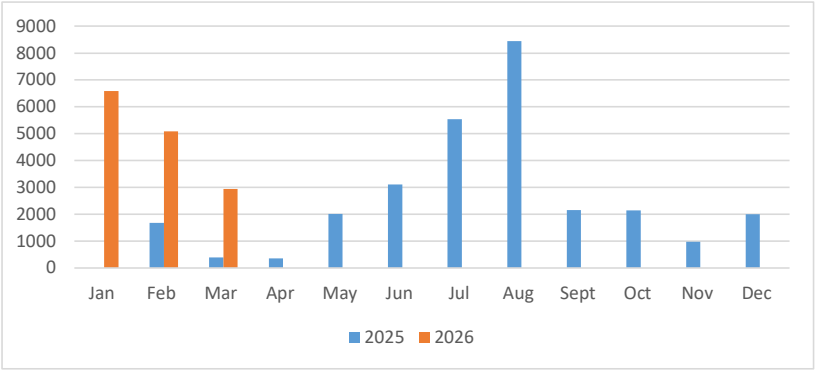
Miscellaneous Garbage Collection (Tons)

Month	2025	2026
Jan	35.07	50.14
Feb	32.09	42.84
Mar	22.25	28.92
Apr	37.1	34.49
May	38.12	
Jun	24.64	
Jul	28.98	
Aug	27.3	
Sept	29.06	
Oct	34.36	
Nov	40.14	
Dec	36.36	



Stormwater Management (Linear Feet)

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



Stormwater Management

DATE	COMPANY	ZONE	LOCATION	ft	DESCRIPTION	Column1	Column2	Column3
4/1/2026	Fortis	12	23rd Ave	450	cleaned pipes and boxes			
4/7/2026	Fortis	12	23rd Ave	400	clean pipes and outfall			
4/8/2026	Fortis	11	22nd Ave	1145	cleaned pipes and boxes & outfall			
4/13/2026	Fortis	14-A	25th Ave	1100	cleaned pipes and boxes			
4/14/2026	Fortis	14-A	25th Ave	2100	cleaned pipes and boxes			
4/20/2026	Fortis	13	24th Ave	1000	24th outfall and cleaned pipes & boxes			
4/20/2026	Fortis	25	41st ave	150	cleaned pipes under road			
4/21/2026	IOP	25	41st ave	600	restructured dtch line			
4/23/2026	Fortis	13	24th Ave	350	cleaned pipes, boxes and outfall			

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

Beach Access Paths Maintenance & Improvements

LOCATION	DESCRIPTION
Island wide	Maintenance
Front beach restroom access	Maintenance and repair
City wide beach clean up	Cleaning of beach sanitation Trident Waste-Public Services
Public restroom, sea cabins, 9th 1X	Regrading
Palm Blvd. 21st-41st	Rights of way maintenance
Beach accesses	Beach access maintenance

Building & Facilities Maintenance

LOCATION	DESCRIPTION
City Hall	95% complete,painting scheduled,waterproof deck installed.
Carmen R Bunch Park	Coordination of Eagle scout landscape project
Public Services	Ongoing deployment of new city garbage cans
Front Beach	Irrigation repairs and Plant a palm 2.0 coordination.
Beach/Public Services	Public works beach sweep every Monday
Public Services	Street sign replacement/Wayfinding sign installation
PSB	Elevator repairs
Tree removal	Hazard tree removal Myrtle Blvd.
Garbage compactor	Cleaning weekly/powerwashing
Streets	Workorders with SCDOT
Garbage compactor	Repair to motor
Marina	UST Marina/ PSB and compliance testing
City wide	City wide trash clean up- cigarette urns public services
City wide UST	DES Compliance teting
City Hall	Estimates for asphalt repair and sealcoating

Isle of Palms Recreation Department

Monthly Report
April 2026

Programs, Group Fitness, Athletics & Special Events

- Adult Classes: Fitness Classes and Programs with top participation: Core & More (25), Strength (18), Dog Obedience (23), Move-It (26), Yin Yoga (13), Stability & Strength (24), Suspension Training (13), Tabata (14), Pilates (13), Table Tennis open play (8) & Mahjong Lessons (6).
- Youth Classes: Youth Art (42), Gymnastics (30), Youth Tennis (16), Theater (12) & Youth Volleyball (41)
- Speaker Series: April 1- Herpetology, Barrier Island Eco Tours (34); April 9 - Estate Planning (5); April 9 - Cyber Security (7); April 13 - Osetoporosis & Bone Health (15)
- Keenagers: Wednesday, April 1 at Noon, covered dish lunch and performance. 42 people attended.
- Tae Kwon Do Tournament: April 10 & 11 - 21 participants took part in the advance belt placement seminar.
- Safe Sitter Babysitting Class: Saturday, April 25 - 9 youth partcipated in the class.
- Youth Baseball Games are scheduled to finish in May. 128 participants are playing in the league ages 3-12.
- Easter Egg Hunt: Saturday, April 4 at 10am. Over 600 bags of candy were given out at the event.
- Flower Power: Monday, April 6 at 10am - 4 people participated in the spring flower arranging class.
- Spring Break Soccer Camp: April 6-10 from 9am - Noon, instructed by Soccer Shots - 9 youth participated.
- Cars in the Park: April 25 at 10am - 28 cars registered for the event with 40 vendors and 5 food trucks onsite for the community to enjoy.

Upcoming Programs, Events & New Offerings

- Keenagers: Wednesday, May6 at Noon, covered dish lunch and performance. Last meeting of the season.
- Youth Lacrosse Clinic: Saturdays, May 2 - June 6, currently 20 youth ages 5-10 are registered.
- Beach Yoga: Tuesdays at 7:30 starting May 5 at 25th Ave Beach Access. - Free
- Speaker Series: Wednesday, May 6 at 11am. Join Barrier Island Eco Tours, All about Sea Turtles. - Free
- Hurricane Expo: Thursday, May 7 from 4pm - 7pm under the oaks at the Recreation Center.
- Sea Stroll & Learn: Thursday, May 14 at 7:30am at 25th Ave Beach Access, Holy City Birding - Free
- Youth Theater performance “Oliver Twist” will take place on Thursday, May 21at 5:30pm. Free & open to the public.
- Isle of Paws: Thursday, May 21 from 4pm - 7pm - Live Music under the oaks, food trucks, vendors and all things dogs.
- PIccolo Spoleto Sand Sculpting Competition: Saturday, May 30 9am, Front Beach Isle of Palms.
- Youth Art Camp: June 8-12, currently 8 youth ages 4-11 are registered.
- Rising Stars Basketball Camp: June 15-19, currently 51 youth ages 5-14 years are registered.
- Girls Volleyball Camp: June 22-26, currently 8 youth ages 10-15 years are registered.

Operations

- Interviewing for Summer Camp Counselors and Parks & Facilities Specialist.
- Tennis Court request for proposals: recommendation McGrath Industries dba Talbot Tennis.
- Shred 360 was on site Wednesday, April 22nd from 9am - 11am. 112 cars and 5240 lbs were shredded at the event.
- Community Specialist: contacted vendors for all events, media coverage events, classes, and programs. updated website, assisting with isleofpalms.gov changeover. Monthly invoicing and debt collection for progams and classes.
- Met with Drexel Hill rep to inquire interior painting of offices and common areas.

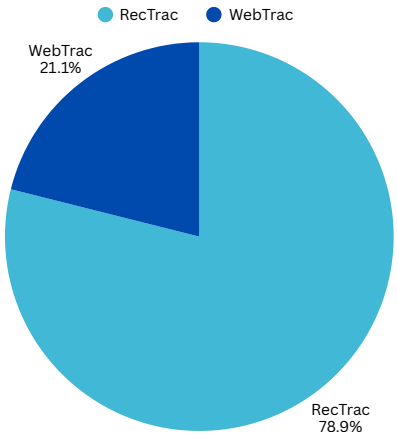
Maintenance & Repairs

- Big Bear Roofing - completed roof repairs and added gaskets and sealant in areas needed.
- Palmetto Carpet & Flooring - replaced carpet in the recreation lobby, offices and common areas.
- NetZero - replace lobby lights with HID retrofits and replaced cove lighting in the hallway woth LED strip kits.
- Lowcountry Mulch - mulched all flower beds for event season.
- Insatalled Bicycle Repair Station donated by LENS
- Insatalled Playground Rules sigange at the playground entrance.
- Carmen R. Bunch Park - met with Robert Asero about grounds and park applications to improve area.
- Athletic Field prep - mowing, triming and lining for all youth and adult games.
- Coordination with all staff on interior facilities, cleaning and setting up for classes and events in the absense of the Parks & Facilities position.

Enrollment Report
April 2026

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

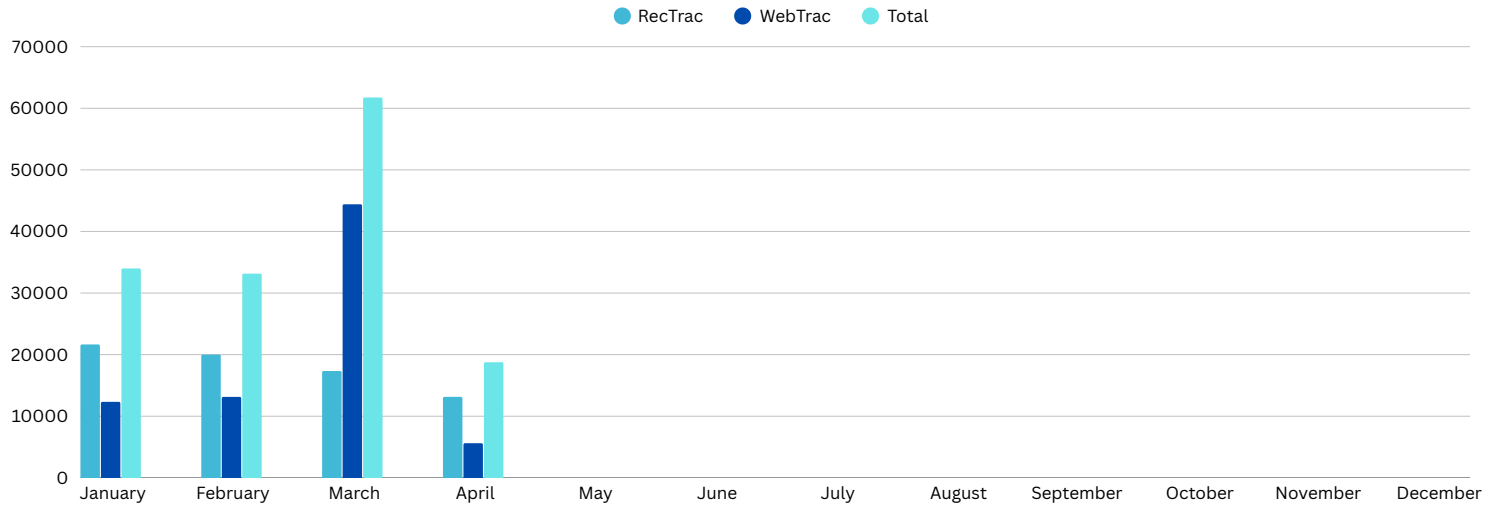
Total registrations for April: 389



Monthly Revenues 2026

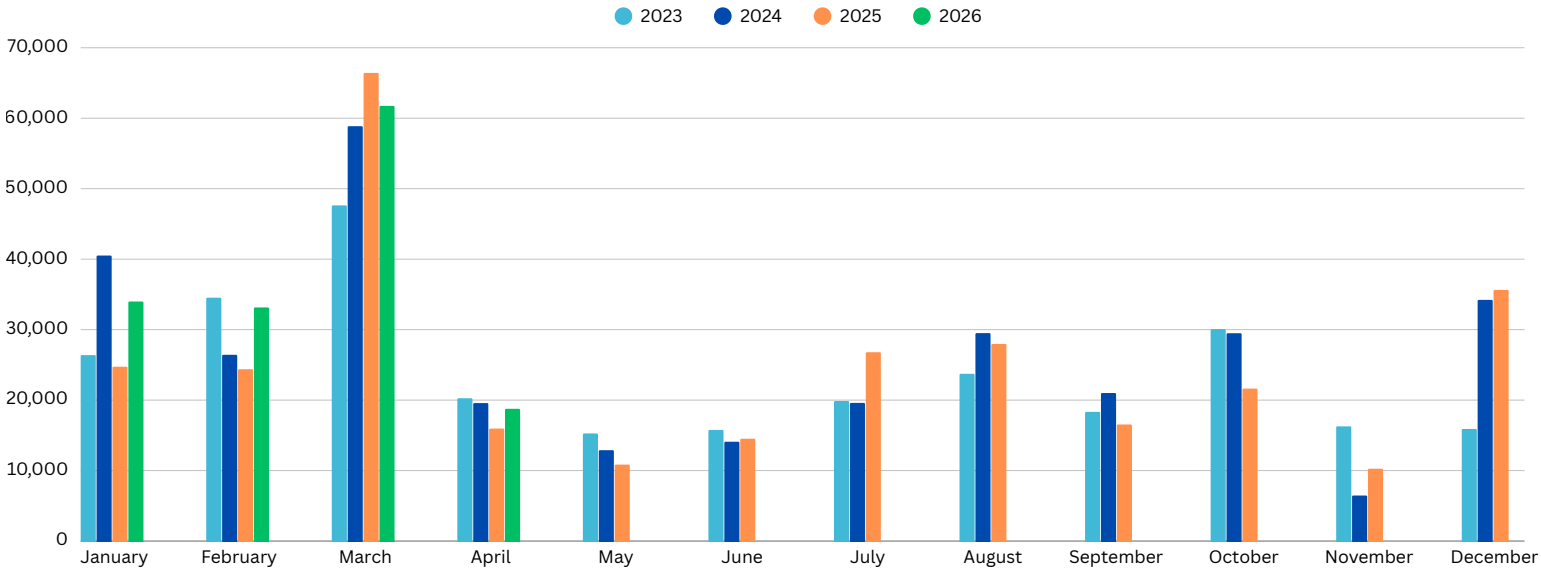
Revenue sales brought in by programs, athletics and events. RecTrac: in-house vs WebTrac: online

Total Revenue for April: $18,767.00



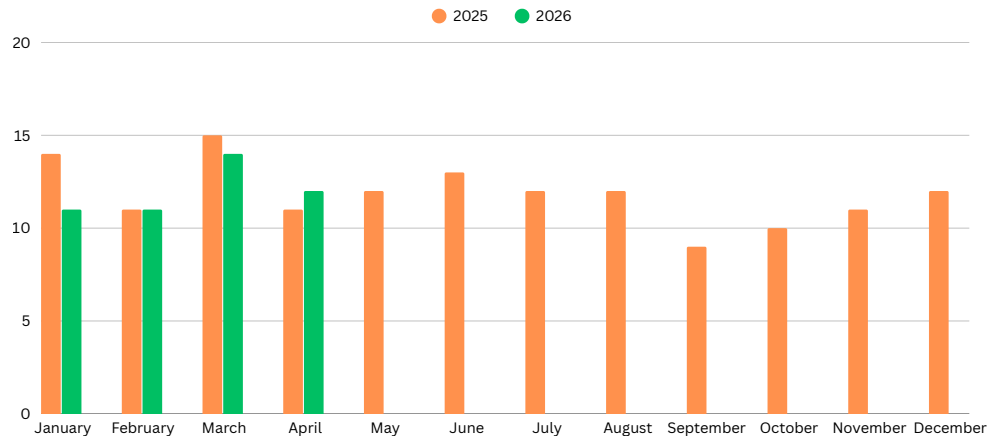
Annual Comparison

Year to Year



Open Gym Daily Average Visits

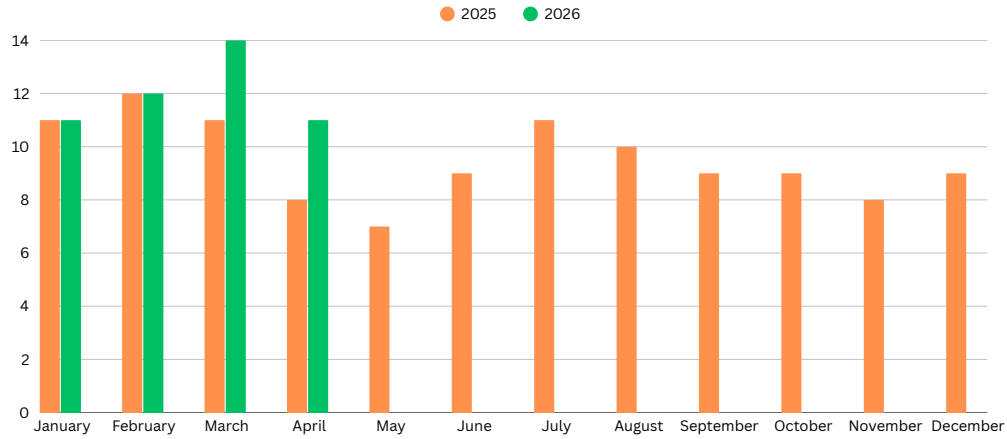
Participants utilizing the gymnasium for open play





Cardio Room Daily Average Visits

Participants utilizing the cardio room





Upcoming Events:



PICCOLO SPOLETO
SAND SCULPTING
Saturday, May 30
9am
Front Beach, Isle of Palms
FREE



Outdoor Movie Series

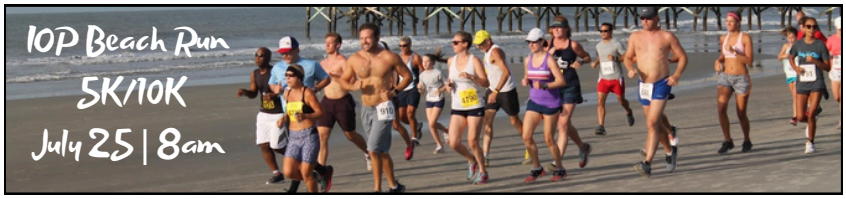
Thursday, June 18 | 7pm
Miracle
Thursday, July 16 | 7pm
Top Gun - Maverick

ISLE OF PAWS
MUSIC FEST
MAY 21, 2026
4-7PM
MUSIC BY :
NEW GHOST TOWN
FLAT CITY BLUEGRASS
FREE ENTRY
LIVE MUSIC, DOG RESCUES,
DOG SHOW AND MORE
WWW.IOP.NET

IOP RECREATION 2026 EVENTS

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

JUNE
8 Camp Summershine & Wee Camp Starts
8-12 Youth Art Camp
11 Stroll & Learn 7:30AM
15 Basketball Camp
18 Farmers Market & Food Truck Jam 4-7PM.
22 Volleyball Camp



FARMERS MARKET

3rd Thursday
June - October
4pm - 7pm

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

Capital Projects Update - May 21, 2026

Project	Funding Source	Status
Drainage		
Waterway Boulevard Multi-Use Path Elevation Project	$5.8M construction (phase 1&1A on golf course- $1.4M; phase 2 on Waterway $2.9M; phase 3 on private property $1.5M) + $512k engineering. City awarded $980K Grant from FEMA Hazard Mitigation Grant+$1.25M state budget allocation for construction.	The Bastion Group is on site and work started between 22nd and 23rd Avenue. The contractor has indicated that they do not anticipate fully closing the roadway, only intermittent lane restrictions. The schedule has been impacted by an additional SCDOT encroachment permit that was required for water and sewer work. A change order has been processed that extended the completion date for the project to mid September.
Phase 4 Drainage- Palm Boulevard b/w 38th and 41st Avenue	Estimated $5M (excluding soft costs). Capital Projects Fund and FY25+$1M State budget allocation	This project has been delayed to allow for grant funding to be requested.
IOP Marina		
IOP Marina Public Dock & Greenspace	$500,000 draft of FY27 Capital projects	Lease amendments have been exchanged between the City Attorney and the tenant's attorney. Once amendments are executed, the engineer will be engaged with a goal of having the construction complete by the end of February 27'.
		All permits are in hand. Next steps are to secure permission from the USACE to

Project	Funding Source	Status
Marina Dredging - Design and Permitting	$1.5M FY23 State Budget Allocation	use the material placement area under the Connector. Once this permission is granted, next steps will include soliciting bids from dredging contractors. ATM has been engaged to handle coordination, bidding and construction administration.
Beach Maintenance & Access Improvements		
Beach Maintenance & Restoration	Beach Preservation Fund $510k Breach Inlet emergency sandbags	On the south end, the USACE has organized another clean up session for newly exposed mud deposits. Clean up is expected to begin the week of May 25th.

Project	Funding Source	Status
		Contract with Marinex is being finalized as of 5/21 and execution is expected within the next few business days. WDCA funds are in an interest bearing escrow account. Sand is expected to begin showing up at the end of June.
Buildings & Facilities		
Undergrounding Power Lines	$75K Muni ATAX (50/50 split w/ Dominion Energy)	Next step is to discuss the feasibility to fund an undergrounding master plan with NSSF.
SCDOT Palm Boulevard Bike, Pedestrian and Parking Enhancements	SCDOT Funded concept development. No funding identified/allocated for construction.	Island Wide Mobility study is underway.