City Council
Wednesday, June 24, 2026 – 6:00pm
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@isleofpalms.gov no later than **3:00 p.m. the business day before the meeting.** Public comments may also be provided at www.isleofpalms.gov/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**
   a. Beach renourishment project overview and timeline, Steven Traynum, CSE
   b. Update from Environmental Advisory Committee, Laura Lovins (p3)

4. **Approval of previous meetings' minutes**
   a. City Council meeting– May 26, 2026 (p19)
   b. Citizens' comments (p24)

5. **Procurement**
   a. Consideration of award of bid to John C. Craven Roofing for $23,075 for City Hall roof installation ($125,00 budgeted in FY26 for building maintenance- Capital) (p25)
   b. Consideration of July 2026 purchase of three SUVs ($138,750) and one truck ($51,047) from Santee Automotive for Police Department ($192,000 budgeted in FY27 for SUVs and $67,000 for truck – Capital, SC ATAX and Muni ATAX) (p27)
   c. Consideration of July 2026 purchase of two trucks ($119,282) and one ATV/Mule ($20,744.36) from Hendrick Chevrolet and John Deere for Fire Department ($150,000 budgeted in FY27 for trucks and $27,000 for ATV – Hospitality, SC ATAX and Muni ATAX) (p32)
   d. Consideration of AI signal software – Rhythm, $127,400 initially (excluding installation) and $3,690 annually ($150,00 budgeted in FY27- Capital, Hospitality, SC, Muni ATAX) (p43)
   e. Consideration of award of contract to PCS for the removal of sandbags for an amount of $54,000 ($71,000 budgeted in FY27 Beach Fund) (p58)
   f. Consideration of a change order from CSE to cover additional monitoring services for beach renourishment project as required by permit conditions for an amount of $275,064 (not specifically budgeted) (p60)

6. **Old Business-** Update on TST projects (p71)

7. **New Business**
   a. Discussion and consideration of Isle of Palms becoming a federally managed beach, $1.5M total $750,000 year one- unbudgeted expense (p95)
   b. Discussion and consideration of request from Ebb and Flow Pictures LLC to drive vehicle on the beach for music video shoot (p97)

8. **Boards and Commissions Report**
   a. Council Committee reports (p100)
   b. Board of Zoning Appeals – minutes attached (p114)
   c. Planning Commission – minutes attached (p116)
   d. Accommodations Tax Advisory Committee – minutes attached (p118)
   e. Environmental Advisory Committee – minutes attached (p120)
   f. Beach Preservation Committee - minutes attached (p122)

9. **Ordinances, Resolutions and Petitions**
   a. Second 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 (p126)
   b. First Reading
      i. Ordinance 2026-05- an ordinance to create a Code of Ethics (p197)
      ii. Ordinance 2026-06- an ordinance to amend remote meeting attendance policy (p205)
   c. Resolutions and Proclamations – none

10. **Capital Projects Update** (p210)

11. **Lobbyist Update** (p213)

12. **Executive Session**

13. **Adjournment**

ENVIRONMENTAL ADVISORY COMMITTEE

Laura Lovins, Chair 6/23/2026

Our Vision

To work towards making the IOP the coastal leader in environmental best practices.

OUR MISSION

To advise city council on matters of environmental impact, protections, conservation, and sustainability by exploring best practices and data.

Focus on Four Areas

Reduction of litter, waste, and pollution

Protection of wildlife and habitat

Advocacy/ leadership in climate action

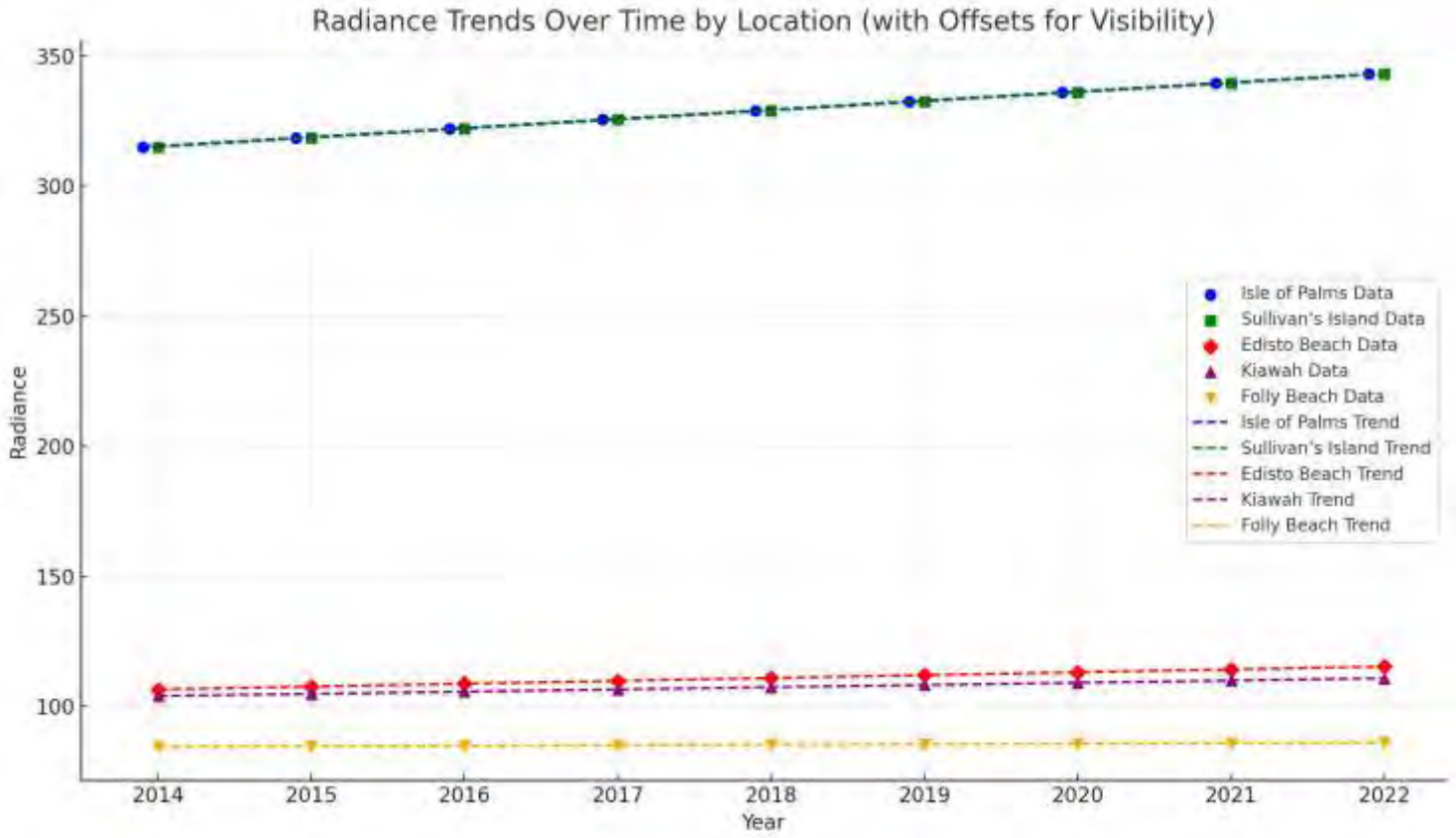
Maintenance of water quality

LITTER AND WASTE – LIGHT POLLUTION

- IOP is experiencing light pollution increases of 4% PER YEAR since 2013.
- Other Lowcountry barrier islands have adopted ordinances that minimize light spillage and “sky glow” across the island.

- IOP can leverage existing best practices across the Lowcountry to better manage this challenge

- The EAC is currently drafting proposed changes to existing IOP ordinances light ordinances (which were established in the 1990’s!) with the goal of approval by City Council by end of 2026



LITTER AND WASTE

- Continuing the partnership with SMART Recycling for food scrap composting, with bins at Carmen Bunch Park and marina
- EAC will continue to give out compost bins at IOP Farmers Market events starting summer of ‘26
- The Compost bin liner dispensers from SMART Recycling at Carmen Bunch Park and the Marina are still being maintained

LITTER AND WASTE

- Implementation of the EAC's new hybrid approach to litter removal from IOP's 55 beach access points, the front beach commercial area, & cans in the municipal parking lot began in the Fall of 2025
- The current litter removal program is through Trident Waste Management
- The new plan replaces the yellow cans with no lids that were located on the beach with roll cans with lids in corrals streetside and cans with lids at beach access paths, as well as behind dune lines & the front beach commercial area
- As of June 2026, there are two (2) corral areas – 25th and 26A beach path entrance, with more to be introduced throughout this year

LITTER AND WASTE

- In September of 2025, Mujeres Latinas de Carolina del Sur gave a presentation to the EAC committee for their "Waves of Change" cleanup station and toy bin. They are a non-profit organization that focuses on their members finding ways to promote the protection and education of safeguarding the environment
- Their proposal was to install cleanup stations with toy bins along beach access paths on IOP. This could encourage families to keep track of toys and beach items brought to the beach, and potentially reduce the number of forgotten toys that turn into litter
- The City's Community Enrichment Task Force suggested that the City "explore" adding these types of toy bins and cleanup bucket trees at "high traffic" beach access points
- The EAC passed a motion to have one "test" station installed at the 25th Ave. beach access path for the summer season, and have it monitored by the IOP Clean Up Crew and Public Works Dept. to see if it is successful
- If there are positive results, more stations will be added

HABITAT AND WILDLIFE

- Our native plant garden is in it's third season at 7th and Palm, thanks to Sharleen Johnson with ***Native Plants to the People,*** EAC committee members, and members of the Exchange Club who donated benches.
- We have 16 families of Purple Martins (up from 14 last year) at the garden! Mary Pringle, former EAC member had SC Audubon out last month to get the nestlings banded so we can, again, see if they return next year.
- 61 eggs were laid, and 59 have hatched as of June 17th

HABITAT AND WILDLIFE

- Just 14 months after the new IOP public dock was unveiled, the EAC completed a nature-based interpretive sign installation along the dock and adjacent walkways
- There are fourteen (14) signs that highlight local wildlife and ecosystems in the surrounding salt marsh and waterways
- The signs were designed and illustrated by Kaitlyn Hackathorn, who previously worked for SCDNR. EnviroSigns handled sign production-they were chosen due to their extensive work with interpretive signs in U.S national parks
- Along with the City of IOP, financial support for the project came from The Outpost at IOP Marina, Islander 71,and Barrier Island Eco Tours
- A ribbon cutting and celebration for the installation is being planned for this Fall

HABITAT AND WILDLIFE

- In the Spring of ’25, The EAC started working on language to ban the use of Glyphosate (i.e. RoundUp TM) on City owned or managed properties, to leverage best practices from 11 other states
- The City of IOP currently uses RoundUp sparingly on weeds in tough areas, like gravel parking lots.
- On 10/28/25, Ordinance 2025-11 to ban Glyphosate on City property was ratified by IOP City Council

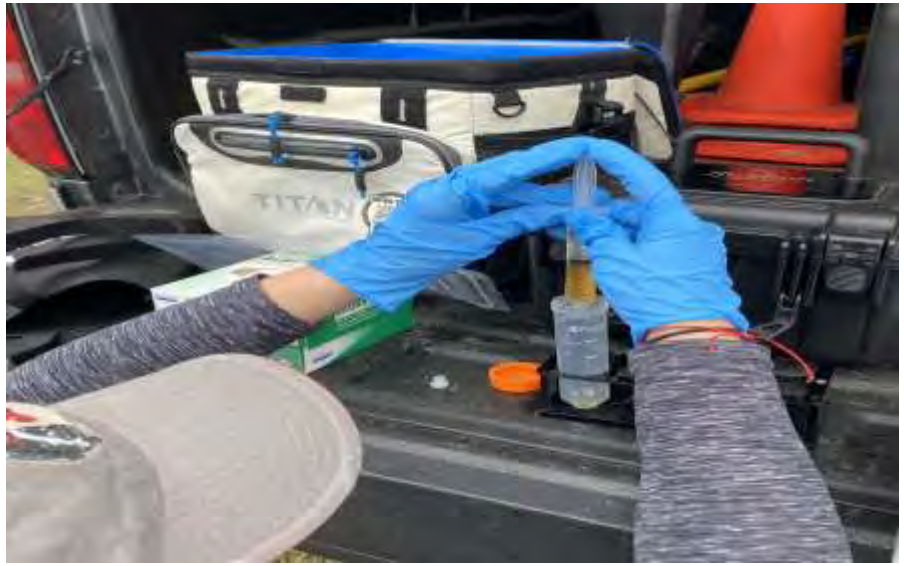
Climate Action

- So far, from Fall of ‘25 up through June of ‘26, The EAC has completed and is in the process of completing several of the climate action items that were identified by the Community Enrichment Plan put forward in early 2025:
- The EAC partnered this year with the SC Aquarium’s SeaRise citizen science program- five (5) signs have been purchased and three (3) have been placed to date to help monitor areas on the island most susceptible to sea level rise, flooding, and storm surge
- The EAC is currently working on a Native Tree Guide as well as looking into updating current IOP tree ordinances to help educate residents and commercial entities on how planting and protecting native trees will have a positive effect on our island’s climate by increasing our tree canopy
- The EAC is coordinating with Catherine Min of SC Office of Resilience on a Resilience 101 training for EAC committee members, IOP Council, and IOP Planning Commission members this Fall
- In July of ‘25, the EAC became a member of SASMI –the South Atlantic Salt Marsh Initiative. In August of ‘25, Chair Laura Lovins attended a SASMI workshop at SCDNR’s Fort Johnson site to learn more about how important our salt marshes are for indicating changes in our climate

MAINTENANCE OF WATER QUALITY

- Many neighborhoods and areas of the island regularly experience flooding, not just during major storms, but also during "sunny day' rain events
- There are approximately 1,150 septic systems on IOP, and there are over 200 grinder pumps due to development. There a currently no ordinances requiring inspections of septic systems
- In '24, EAC unanimously approved a proposal for monitoring water quality at eight (8) drainage outfalls
- Parameters of interest included total and fecal coliform, nitrogen, phosphorous, oil and grease, pH, and suspended solids- analysis was performed by Trident and Gel Labs
- In early '25, the analysis report was delivered, and three (3) outfalls from the testing came back with unhealthy "levels of concern"
- 25th Ave – extremely high nitrates & total nitrogen suggesting run-off pollution
- 36th Ave/Forest Trail – elevated nitrogen, phosphorus and suspended solids
- Myrtle Ave – elevated sediment and phosphorus

MAINTANANCE OF WATER QUALITY



- To determine if human waste was contributing to any of the contamination at these three (3) outfalls, the EAC and City contracted with Woolpert Inc. to do targeted DNA testing from additional water samples at the outfall sites
- Water samples were collected under both dry-weather and major rain-event conditions and screened for *E. coli*. If the bacteria levels were high enough, DNA testing would be performed to identify sources
- Under both conditions (dry and rain-event weather), the bacteria levels did come back high enough, so DNA testing was initiated
- The DNA sources chosen were: human, dog, elk/deer
- The final DNA results from both tests detected **dog waste only – no human-source *E. coli* was found in either sample**
- The current conclusion: there is no widespread human sewage problem on IOP-animal waste, particularly from dogs, is the primary source of fecal contamination

MAINTENANCE OF WATER QUALITY

- Our pet waste contamination is a problem – when pet waste is not picked up, it washes into our outfall drains and into our marshes
- The excess, harmful *E. coli* can damage marsh grasses, such as Spartina, and harm fish and shellfish habitats
- The EAC plans to retest island outfalls in two (2) years to evaluate changes following a pet-waste education and cleanup initiative called Doody Calls, which it being planned for 2026
- Additional attention will be given to marsh health and resilience, through coordination with SAMSI (South Atlantic Salt Marsh Initiative) as well as possible salt marsh water testing through Woolpert

COMMITTEE MEMBERS

Laura Lovins, Chair
Todd Murphy, Vice Chair
Eric Cicora
Britton Foy
Sean Popson
Lucinda (Cindy) Marrs
Susan Hill Smith
Charlotte Meredith Webster - student member

City Council Meeting
6:00 p.m., Tuesday, May 26, 2026
City Hall Council Chambers
1207 Palm Boulevard, Isle of Palms, SC

MINUTES

1. Call to Order

Present:	Council members Bogosian, Cohen, Carroll, Miller, Ward, Miars, Pierce, Mayor Pounds
Absent:	Council Member Streetman
Staff Present:	Administrator Kerr, Deputy Administrator Kuester, City Attorney McQuillin, various department heads

2. Citizen's Comments

Andrew Vega, Sparrow Drive, asked why a change to a minimum healthy beach is being considered after the work done by the Beach Preservation Ad Hoc Committee. He said the proposed definition is not science based and could affect the cost of future projects.

3. Presentations -- none

4. Approval of previous meetings' minutes

MOTION: Council Member Ward made a motion to approve the minutes of the April 28, 2026 City Council Meeting and the May 12, 2026 Special City Council Meeting, and Council Member Bogosian seconded the motion. The motion passed unanimously.

5. **Procurement**

A. **Consideration of CivicEye Records Management System for Police Department and Court, $55,548**

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

B. **Consideration of proposal from Find Great People to conduct search for new Human Resources Officer**

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

Administrator Kerr said the staff extended three offers for this position, and for various reasons, the position remains unfilled. Find Great People will conduct a search and the fee, 20% of the first year's salary, will be paid in FY27, and therefore needs to be in the budget. HR Officer Ladd's last day is June 23.

Council Member Pierce asked for the HR Officer job description to be on the Administration Committee meeting agenda in June.

VOTE: A vote was taken with all in favor.

6. **Old Business**

Update and review of Charleston County TST Projects

Administrator Kerr said there is a lag time between the City making requests for TST funds and projects being shovel ready. Lengthy discussion ensued about the details of the proposed sidewalk projects near The Dinghy and along Palm Boulevard.

Council members expressed concern about how the projects came to be on the list and if they have say over whether or not they still want the projects to be completed. Administrator Kerr noted that Charleston County likes to award small projects that are typically $200-$300,000. He added that the walkability study being done for the City by BCDCOG will give the City a prioritized list of projects they could likely request to TST.

Administrator Kerr will research when the current projects were submitted to TST for consideration. He will also find out what other IOP projects are in TST's queue and the timeline for future requests. This matter will on the June 24 meeting agenda.

7. **New Business**

A. **Consideration of intergovernmental agency with Charleston County Consolidated Dispatch**

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

Council Member Ward suggested that City Council schedule a time to visit the Consolidated Dispatch Center. Council Member Pierce would like to know how the cost per municipality is allocated by Charleston County.

B. **Consideration of entering into a mutual aid agreement with the Town of Jamestown**

No action was taken on this matter as requested by Chief Cornett.

C. **Consideration of entering into a mutual aid agreement with the College of Charleston Department of Public Safety**

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

D. **Consideration of partnering with Charleston County EMS to house an ambulance and staff at Fire Station 1**

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

Chief Oliverius explained there is currently no contract related to this partnering, but one could be drawn up if that is the will of Council. He said Charleston County is changing its deployment model related to their ambulances. Their goal is to have an ambulance and staff at Fire Station 1

year round. Right now, they are on the island Thursdays-Sundays from Memorial Day to Labor Day. He noted that staff is making some infrastructure changes to Fire Station 1 to accommodate the ambulance and the staff.

Council Member Bogosian would like this item to remain on the Public Safety Committee agenda for updates.

VOTE: A vote was taken with all in favor.

E. **Consideration of updates to Fire Department Incentive Plans**

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

F. **Consideration of recommendations of ATAX Sponsorships**

MOTION: Council Member Ward made a motion to approve a $12,000 ATAX Sponsorship Grant to the Lutheran Retreat Center. Mayor Pounds seconded the motion. The motion passed unanimously.

MOTION: Council Member Miller made a motion to approve a $3,000 ATAX Sponsorship Grant to the Greater Charleston YWCA MLK Event, and Council Member Cohen seconded the motion.

Mayor Pounds would like Council to consider awarding the full amount requested by the YWCA - $10,000. Council Member Miller said she did not believe their request met the grant requirements. She suggested a $3000 grant to cover the marketing and communications costs in their budget.

VOTE: A vote was taken as follows:

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

The motion passed 8-2.

MOTION: Council Member Ward made a motion to approve a $40,000 ATAX Sponsorship to the Island School Literacy Events. Council Member Miars seconded the motion. The motion passed unanimously.

Council Member Cohen reported that the IOP Chamber of Commerce made a request to the ATAX Committee for a sponsorship grant related to marketing expenses, and the ATAX Committee felt it did not meet their guidelines. He would like City Council to consider funding their request through the 30% tourism funds since it is marketing related. He said he would rather the money go to the IOP Chamber than the CVB.

Mayor Pounds and Council Member Miller expressed a preference for following the recommendation of the ATAX Committee on this sponsorship.

Administrator Kerr stated that the CVB and the IOP Chamber are in conversation about this request. The CVB will help them with some portion of their plans, but they recognize that both entities are competing for the same “clicks,” which, in turn, affects the cost per click.

G. **Consideration of Beach Preservation Committee's recommendation for minimum health beach conditions**

Council Member Cohen pointed out that City Council did not address the Beach Preservation Committee's recommendation for a new definition of a minimum healthy beach. He said that Foth/Olsen needs clarity about what definition to use. He said that City Council needs to address its goals related to beach renourishment and management.

Administrator Kerr noted that the recommendation from the Beach Preservation Committee asks for more readily visible triggers using feet versus volume when deciding the need for a renourishment. They are also suggesting a change to the measurement line -- 200' from either the structure or the baseline, whatever is farther seaward. He also said that Foth/Olsen has requested clarity on Council's definition of a minimum healthy beach.

Council Member Bogosian expressed concern that their alternatives analysis is overdue. He likes the idea of a more visible trigger, but he believes the 200' to be arbitrary and would like more information.

Council members Miller, Miars, and Pierce expressed the need for more information before making any changes. Mayor Pounds supports the idea of a more visible trigger, but also expressed his support for the minimum healthy beach definition crafted by the Beach Preservation Ad Hoc Committee. Council Member Cohen asked if the City Council actually adopted the definition presented by the Ad Hoc Committee.

Administrator Kerr said he does not see this matter as time critical since there is a renourishment project underway. He will speak with Foth/Olsen to determine if they must have clarity to complete their report, noting that changes could create further delays in the deliverable.

Council would like to speak to Foth/Olsen. Therefore, further action on considering minimum healthy beach conditions will be deferred.

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

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

MOTION: Council Member Bogosian made a motion to approve, and Council Member Cohen seconded the motion. A vote was taken as follows:

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

The motion passed 6-2.

C. **Proclamations and Resolutions – none**

10. Departmental Reports and Operating Dashboard

11. Capital Projects Update

Council Member Miars asked about paving along Waterway Boulevard, and Director Asero said he believed they will be starting this week. Director Asero will ask the landscapers to trim trees and vines along the path.

Administrator Kerr stated that the City has executed the agreement with Marinex and received permits from BCM. They are expecting the Federal permits shortly.

12. Legislative Update

Council Member Pierce asked for a one-page monthly report from each of the City's lobbyists.

Administrator Kerr said Council will need to discuss a budget allocation of $750,000 representing the City's match for the USACE feasibility study at the June Ways & Means Committee meeting.

13. Executive Session

14. Adjournment

Mayor Pounds noted there will most likely be runoff elections on June 23, thereby needing to move the June City Council meeting to Wednesday, June 24.

Council Member Ward made a motion to adjourn, and Council Member Bogosian seconded the motion. The meeting was adjourned at 7:15pm.

Respectfully submitted,

Nicole DeNeane
City Clerk

PUBLIC COMMENT FOR CITY COUNCIL - May 26-June 18, 2026

Date Submitted	Name	Address	Comments for Council Meeting
6/9/26	Steve Halleck	104 Palm Blvd, Isle of Palms	We ask City Council to vote NO to the SIDEWALK TO NOWHERE in the upcoming June 23rd Council Meeting. The project will add ONE BLOCK of sidewalk on the home side of Palm Blvd from Carolina Blvd to 2nd Ave. City Administration has a vision to potentially extend this sidewalk up to 10th Ave. over the next 8-10 years but have NO funding allocated outside of this ONE BLOCK. This new sidewalk adds NO value to the residents of IOP and will be very disruptive to the homeowners along Palm Blvd. The project decreases safety and will increase flooding in the area. The homeowners from 2nd Ave to 10th Ave have no awareness a sidewalk is even contemplated. City Council needs to take a step back, cancel this proposed ONE BLOCK SIDEWALK TO NOWHERE, and decide what are we trying to accomplish.

MEMORANDUM

TO: City Council

FROM: Douglas Kerr, City Administrator

C: Robert Asero, Director of Public Works

RE: City Hall roof replacement

DATE: June 5, 2026

In accordance with the procurement code, the City issued an RFB for the removal and replacement of the City Hall roof. Five bids were submitted ranging from $23,075 to $76,460 (see attached bid tabulation). The lowest bidder, John C. Craven Roofing, has extensive work experience, including the installation of the current roof on City Hall and is holds the proper licensing for this project.

The City staff has subsequently discussed the project with the contractor and both parties are confident they can successfully accomplish the work as bid. Therefore, staff recommends that the City enter into an agreement with John C. Craven Roofing for an amount of $23.,075 for the replacement of the roof on City Hall.

City of Isle of Palms
Request for Bids 2026-04
Roof Replacement City Hall

Bid Opening – 10:00 a.m. June 5, 2025

Bids Received:

IPW Construction Group, Inc.	$76,460
Beach Construction Co.	$44,775
TK Builders LLC	$28,850
John C Craven Roofing	$23,075
Land Roofing Co	$34,800

The bids will be evaluated for accuracy and compliance with the specifications defined in the RFB. A recommendation for award of a contract will be made to City Council. Award is expected on June 24, 2026.

SC CONTRACT PROCUREMENT LIST

	ALAN JAY FLEET SALES	BEACH AUTOMOTIVE GROUP	CARL BLACK AUTOMOTIVE GROUP	CAROLINA INTERNATIONAL	~~CREATIVE BUS SALES~~ MODEL 1	DICK SMITH FORD	DICK SMITH NISSAN	EXCEL TRUCK GROUP	FORD OF SPARTANBURG	HORACE G ILDERTON LLC	PARKS CHEVROLET	PARKS FORD	SANTEE AUTOMOTIVE LLC	SHEALYS TRUCK CENTER INC	TEAM DODGE RAM OF MYRTLE BEACH	US FLEET SOURCE	BENSON AUTOMOTIVE OF SPARTANBURG	BENSON HYUNDAI	BENSON NISSAN	COOPER CHEVROLET	HENDRICK CHEVROLET	LYNN COOPER	STIVERS FORD SOUTH	TOYOTA OF GREENSBORO	D&D Motors
Chevrolet Vehicles	6.00%	6.00%	6.00%		6.00%						4.75%		6.00%							6.00%	6.00%				
GMC Vehicles	6.00%	6.00%	6.00%								4.75%									6.00%					
Chrysler, Dodge Jeep, Ram Vehicles	6.00%									5.50%	4.75%		6.00%		4.00%							6.00%	6.00%			
Ford Vehicles	6.00%	6.00%			6.00%	6.00%			6.00%			5.00%	6.00%						5.00%				5.00%		6.00%
KIA Vehicles																	5.00%								
Hyuandai Vehicles						6.00%										4.00%		5.00%					6.00%		
Nissan Vehicles	6.00%						6.00%						6.00%			3.00%			5.00%						
Toyota Vehciles	6.00%																							4.00%	
Subaru Vehicles																4.00%							6.00%		
Kenworth Vehicles (NO AWARD)																									
Peterbilt Vehicles (NO AWARD)																									
Hino Vehicles				6.00%																					
International Vehicles				6.00%																					
Freightliner Vehicles								5.00%																	
Isuzu Vehicles														5.88%											
Mack Vehicles														5.88%											
Autocar Vehicles (NO AWARD)																									
Western Star Vehicles								5.00%																	
Volvo Vehicles (Cab & Chassis Only)														5.88%											

The percentages listed represent the MAXIMUM percent the Contractor may charge above the actual final cost of the vehicle.

Contracts are for the FULL LINE of each manufacturer's products and can include vehicles already on the Contractor's lot.

QUOTE

2026 Ford Police Interceptor Utility AWD Patrol

Santee Automotive LLC
2601 Paxville Highway
Manning, South Carolina 29102
United States

Phone: 1-888-853-5338
Fax: 1-888-853-5338
info@santeefleet.com

BILL TO
2026 Ford PIU 3.3L V6 Patrol

8649185615
r.richburg66@gmail.com

Estimate Number:	15925
Customer Ref:	State Contract: 4400035151
Estimate Date:	May 21, 2026
Valid Until:	July 20, 2026
Grand Total (USD):	**$138,570.00**

Units	Quantity	Price	Amount
Ford Police Interceptor Utility AWD 2026 Ford Police Interceptor AWD Model Code K8A 3.3L V6 TI-VCT Engine 10 Speed Auto Transmission Police Interior Cloth Bucket Front Seats Vinyl Rear Seats Vinyl Flooring Driver's Side Spotlight Rear Camera Bluetooth Class III Trailer Hitch Receiver Manual Police Pursuit Mode Perimeter Alert Dark Car Feature (courtesy Lamp Disabled) Police Engine Idle Cargo Dome Lamp BLIS Auxiliary Climate control (Rear Air) Rear Cross Traffic Brake Assist Pre-Collision Mitigation System 100 Watt Siren/Speaker prep Kit Upfitter Interface System Keyless Entry with Fobs (4) 8" Display Screen	3	$45,525.00	$136,575.00
Exterior Color Silver Gray Metallic	3	$0.00	$0.00

QUOTE

2026 Ford Police Interceptor Utility AWD Patrol

Santee Automotive LLC
2601 Paxville Highway
Manning, South Carolina 29102
United States

Phone: 1-888-853-5338
Fax: 1-888-853-5338
info@santeefleet.com

Units	Quantity	Price	Amount
Vehicle Delivery $15.00 Delivery Fee Plus $1.50 Per Mile 1207 Palm Boulevard Isle Of Palms, South Carolina 29451	3	$165.00	$495.00
Vehicle Sales Tax South Carolina Vehicle Sales Tax/Infrastructure Maintenance Fee	3	$500.00	$1,500.00

Grand Total (USD): $138,570.00

Notes / Terms

State Contract: 4400035151

QUOTE

2026 Ford F150 Admin Responder

Santee Automotive LLC
2601 Paxville Highway
Manning, South Carolina 29102
United States

Phone: 1-888-853-5338
Fax: 1-888-853-5338
info@santeefleet.com

BILL TO
City of Isle of Palms
Chief Kevin Cornett
1207 Palm Boulevard
Isle Of Palms, South Carolina 29451
United States

(843) 886-6522
kcornett@isleofpalms.gov

Estimate Number:	15926
Customer Ref:	State Contract: 4400035151
Estimate Date:	May 21, 2026
Valid Until:	July 20, 2026
Grand Total (USD):	**$51,047.00**

Units	Quantity	Price	Amount
Ford F150 Responder Admin Unit State Contract: 4400035151 2026 Model Year Ford F-150 Police Responder Super Crew 4x4 with 5.5′ Box Admin/Detective Unit 7075# GVWR Package 3.5L EcoBoost 4-Valve V6 10 Speed Select Shift Automatic Transmission 40/Console/40 FX4 Off-Road Package Class IV Trailer Hitch Integrated Trailer Brake Controller 3.31 Electronic Locking Rear Axle Power Mirrors, Windows, and Locks Remote Keyless Entry Rear View Camera with Hitch Assist SYNC Bluetooth with 1 USB Port 8 Way Power Drivers Seat LED Fog Lamps Front/Rear Chrome Bumpers Black Platform Running Boards Police Engine Idle Feature Rear Window Defroster Privacy Glass Badge Delete LT265/70R18C BSW AT Tires 18″ Aluminum Wheels 4 Keys with Fobs Wheel Well Liners	1	$50,382.00	$50,382.00

QUOTE

2026 Ford F150 Admin Responder

Santee Automotive LLC
2601 Paxville Highway
Manning, South Carolina 29102
United States

Phone: 1-888-853-5338
Fax: 1-888-853-5338
info@santeefleet.com

Units	Quantity	Price	Amount
Interior Upgrade Package (19A) Includes: ● Floor Console without shifter Note: Maintains Column Shifter ● Color-coordinated Carpet w/Carpeted Matching Floor Mats ● Cloth Seats – Police-Grade, Heavy-Duty Cloth – Front and Rear			
Ford F-150 Police Responder Continued Ford Co-Pilot360™ 2.0 — Auto High Beams — Blind Spot Assist — BLIS® with Cross-Traffic Alert INCL WITH — Lane-Keeping System ○ Lane-Keeping Alert ○ Lane-Keeping Aid ○ Pre-Collision Assist® with Automatic Emergency Braking (AEB) Note:Includes unique one-touch temporary disable switch for Law Enforcement use. ○ Pedestrian Detection ○ Forward Collision Warning ○ Dynamic Brake Support — Post-Collision Braking — Rear View Camera — Rear Parking Sensors — Reverse Brake Assist ● SYNC® 4 — 12" LCD Capacitive Touchscreen with Swipe Capability — AppLink® w/App Catalog — 911 Assist®	1	$0.00	$0.00

QUOTE

2026 Ford F150 Admin Responder

Santee Automotive LLC
2601 Paxville Highway
Manning, South Carolina 29102
United States

Phone: 1-888-853-5338
Fax: 1-888-853-5338
info@santeefleet.com

Units	Quantity	Price	Amount
— Apple CarPlay® and Android Auto™ Compatibility — Digital Owner's Manual — Conversational Voice Command Recognition			
Exterior Color Iconic Silver Metallic	1	$0.00	$0.00
Vehicle Delivery $15.00 Delivery Fee Plus $1.50 Per Mile 1207 Palm Boulevard Isle Of Palms, South Carolina 29451	1	$165.00	$165.00
Vehicle Sales Tax South Carolina Vehicle Sales Tax/Infrastructure Maintenance Fee	1	$500.00	$500.00

Grand Total (USD): $51,047.00

Notes / Terms

State Contract: 4400035151

100 PARKRIDGE DRIVE COLUMBIA,S.C. 29212

HENDRICK CHEVROLET COLUMBIA

803-513-5905

donald.lockhart@hendrickauto.com

STATE CONTRACT # 4400037566 FOR STATE OF S.C.

2026 CHEVROLET SILVERADO CREW CAB 4X4

$59100.00 VEHICLE ONLY

SUMMIT WHITE EXTERIOR

JET BLACK CLOTH INTERIOR

LT TRAIL BOSS PKG

5.3L V8 GAS ENGINE

10 SPEED AUTOMATIC TRANSMISSION

REAR SLIDING WINDOW

DEEP TINTED GLASS

FRONT BUCKET SEATS-CLOTH

CENTER CONSOLE

FRONT SEATS HEATED

2ND ROW SPLIT BENCH

CARPET FLOOR COVERING

FLOOR LINER PACKAGE

POWER WINDOWS.LOCKS/ MIRRORS

TILT WHEEL

CRUISE CONTROL

CLIMATE CONTROL A/C

REMOTE START

REAR HD VISION CAMERA -

KEYLESS REMOTE ENTRY - TWO

PUSH BUTTON START

WIRELESS CHARGING

14" COLOR TOUCH AM/FM STEREO

BLUE TOOTH CAPABLE-BOSE

INTERGRATED TRAILER BRAKE

DUAL EXHAUST

Z7X 2" SUSPENSION LIFT

DEEP TINTED GLASS

LOCKING DIFFERENTIAL

SKID PLATES

20" BLACK PAINTED ALUMINUM WHEELS

20" ALL TERRAIN BLACKWALL TIRES

TRAILERING HITCH AND WIRING

AUTOMATIC EMERGENCY BRAKING

FORWARD COLLISION ALERT SENSOR

LANE DEPARTURE ALERT

S.C.IMF FEE	$500.00
S.C.DMV TEMP TAG / TITLE	$41.00
TOTAL PER	$59641.00

AS LONG AS INVENTORY AVAILABLE

SPARROW & KENNEDY TRACTOR COMPANY

JOHN DEERE

Customer:

Quotes are valid for 30 days from the creation date or upon contract expiration, whichever occurs first.

A Purchase Order (PO) or Letter of Intent (LOI) including the below information is required to proceed with this sale. The PO or LOI will be returned if information is missing.

☐ Vendor: Deere & Company

2000 John Deere Run

Cary, NC 27513-2789 US

FED ID: 36-2382580

UEID: FNSWEDARMK53

☐ Signature on all LOIs and POs with a signature line

☐ Contract name or number; or JD Quote ID

☐ Sold to street address

☐ Ship to street address (no PO box)

☐ Bill to contact name and phone number

☐ Bill to address

☐ Bill to email address (required to send the invoice and/or to obtain the tax exemption certificate)

☐ Membership number if required by the contract

Quotes of equipment offered through contracts between Deere & Company, its divisions and subsidiaries (collectively "Deere") and government agencies are subject to audit and access by Deere's Strategic Accounts Business Division to ensure compliance with the terms and conditions of the contracts.

For any questions, please contact:

joel merritt
Sparrow & Kennedy Tractor
2060 South Live Oak Drive
Moncks Corner, SC 29461
Email: jmerritt@homesc.com

ALL PURCHASE ORDERS MUST BE MADE OUT TO (VENDOR):

Deere & Company

2000 John Deere Run

Cary, NC 27513-2789 US

FED ID: 36-2382580

UEID: FNSWEDARMK53

ALL PURCHASE ORDERS MUST BE SENT TO DELIVERING DEALER:

joel merritt

Sparrow & Kennedy Tractor

2060 South Live Oak Drive Moncks Corner, SC 29461

Prepared For

ISLE OF PALMS FIRE DEPARTMENT

PO BOX 508

ISLE OF PALMS, SC 294510508

(843) 886-4410

Prepared By

joel merritt

Sparrow & Kennedy Tractor

2060 South Live Oak Drive

Moncks Corner, SC 29461

jmerritt@homesc.com

Quote Id 2160825

Creation Date 29-May-2026

Expiration Date 28-Jun-2026

Customer Notes

4400031314

Quote Summary

Equipment Summary	Suggested List	Selling Price	QTY In Group	Extended
GATOR™ XUV825M S4 (Model Year 2026)	**$24,121.36**	**$20,744.36**	**1**	**$20,744.36**
Contract: SC Comm Grounds Maint Equip Phase II 4400031314 (PG 8P CG 22) **Price Effective Date:** 01-May-2026				
Equipment Total				**$20,744.36**

Quote Summary	
Total Selling Price	$20,744.36
Sales Tax $500	$500.00
Sub-total	**$21,244.36**
Balance Due	**$21,244.36**

Salesperson : X _____ **Accepted By : X** _____

Selling Equipment

Quote # 2160825

Customer ISLE OF PALMS FIRE DEPARTMENT

GATOR™ XUV825M S4 (Model Year 2026)

QTY In Group : 1

Hours	- - -
Serial Number	- - -
Stock Number	- - -
Contract	SC Comm Grounds Maint Equip Phase II 4400031314 (PG 8P CG 22)
Price Effective Date	01-May-2026
PUK Parent Serial #	

Suggested List	$24,121.36
Selling Price	$20,744.36
Discount Amount	($3,377.00)

Equipment Summary

Code	Description	Qty	List Price	Discount %	Discount $	Adjusted Selling Price
57EGM	GATOR™ XUV825M S4 (Model Year 2026)	1	$21,299.00	14.0%	($2,981.86)	$18,317.14

Base / Options

Code	Description	Qty	List Price	Discount %	Discount $	Adjusted Selling Price
001F	US 49 State	1	$0.00	14.0%	$0.00	$0.00
0505	Build To Order	1	$0.00	14.0%	$0.00	$0.00
2500	Green and Yellow	1	$0.00	14.0%	$0.00	$0.00
1008	27” Maxxis Bighorn 2.0 extreme terrain radial tires on 14” Yellow Alloy Wheels	1	$488.00	14.0%	($68.32)	$419.68
2350	Park Position in Transmission	1	$0.00	14.0%	$0.00	$0.00
4000	OSR Nets	1	$0.00	14.0%	$0.00	$0.00
4060	Black Roof	1	$819.00	14.0%	($114.66)	$704.34
5010	Less Protection Package	1	$0.00	14.0%	$0.00	$0.00
5101	Base Comfort and Convenience Package	1	$0.00	14.0%	$0.00	$0.00
Total Base / Options			**$22,606.00**		**($3,164.84)**	**$19,441.16**

Dealer Attachments

Code	Description	Qty	List Price	Discount %	Discount $	Adjusted Selling Price
BUC11245	Turn Signal Light Harness Kit Serial Number: - - - Stock Number: - - -	1	$184.04	14.0%	($25.77)	$158.27
BUC10609	Turn Signal Light Kit, Front & Rear Serial Number: - - - Stock Number: - - -	1	$377.71	14.0%	($52.88)	$324.83
BUC10393	Tailgate with brake lights and taillights Serial Number: - - - Stock Number: - - -	1	$498.61	14.0%	($69.81)	$428.80
	LABOR /INSTALLATION /SETUP Serial Number: - - - Stock Number: - - -	1	$455.00	14.0%	($63.70)	$391.30
Total Dealer Attachments			**$1,515.36**		**($212.16)**	**$1,303.20**
Selling Price Subtotal						**$20,744.36**
Total Selling Price			**$24,121.36**		**($3,377.00)**	**$20,744.36**

WHY FINANCE WITH JOHN DEERE FINANCIAL?

Whether you're running a farm, managing a business, or maintaining your property, John Deere Financial is here to support you. With decades of experience and deep knowledge of John Deere equipment, we offer flexible financing solutions tailored to your needs, your goals, and your budget. From large-scale ag producers to commercial contractors to homeowners, we make it easier to own and operate the equipment you trust, with competitive rates and terms that work for you.

For generations, we've stood by our customers with reliable financing and long-term commitment. With John Deere Financial, your financing works as hard and reliably as your equipment, because we believe in building lasting relationships that grow with you.

CONVENIENT

- Multiple finance solutions for the products and services you need.
- Enjoy a seamless experience with eStatements, easy account management through My Financial Accounts, secure eSignature options, and fast approvals—saving you time and simplifying your financial life.

COMPETITIVE

- Customized solutions — help choosing the best financial mix to support your needs.
- Unmatched industry expertise.
- Tailored terms, flexible payments, and cost-effective maintenance plans.

COMMITTED

- Here for you in good times and in bad - we'll find solutions to keep you in your equipment and on track for future success.
- As a finance company owned and operated by John Deere, we are focused on products built by John Deere.

INSIGHTFUL

- Customer service team that thoroughly understands your industry and the challenges customers face.
- Financing solutions for real life.

SCAN HERE
To learn about our finance products.

SCAN HERE
To apply online today!

CR0112214 Litho in U.S.A. (25-09)
JohnDeereFinancial.com

XUV825M S4

Crossover Utility Vehicle

- Multi-passenger capability for four people
- Easier shifting, with integrated park position
- Electronic switch for instant 4WD engagement
- Assembled in Wisconsin
- Improved power steering for smoother operation

STARTING AT:
$21,299.00USD, PLUS ADDITIONAL CHARGES [1]

Build Your Own | Find a Dealer

View Product Brochure >

Apply for Financing >

Key Specs

Engine power	38.8 kW 52 hp
Cargo box dimensions	1143 x 305 x 1320 mm 45 x 12 x 52 in.
Cargo box capacity (weight)	454 kg 1000 lb
Towing capacity	680 kg 1500 lb
Front suspension	Fully independent dual A-arm with adjustable coils; 203 mm (8 in.) of travel
Rear suspension	Fully independent dual A-arm with adjustable coils and sway bar; 229 mm (9 in.) of travel
Final drive	Park, high, low, neutral, reverse transaxle
Four wheel drive	Dash switch actuated four-wheel drive system
Fuel capacity	27.6 L 7.3 U.S. gal.

Engine

Type	4-cycle gas, electronic fuel injection (EFI)
Displacement	812 cc
Power	38.8 kW 52 hp

PROPOSAL

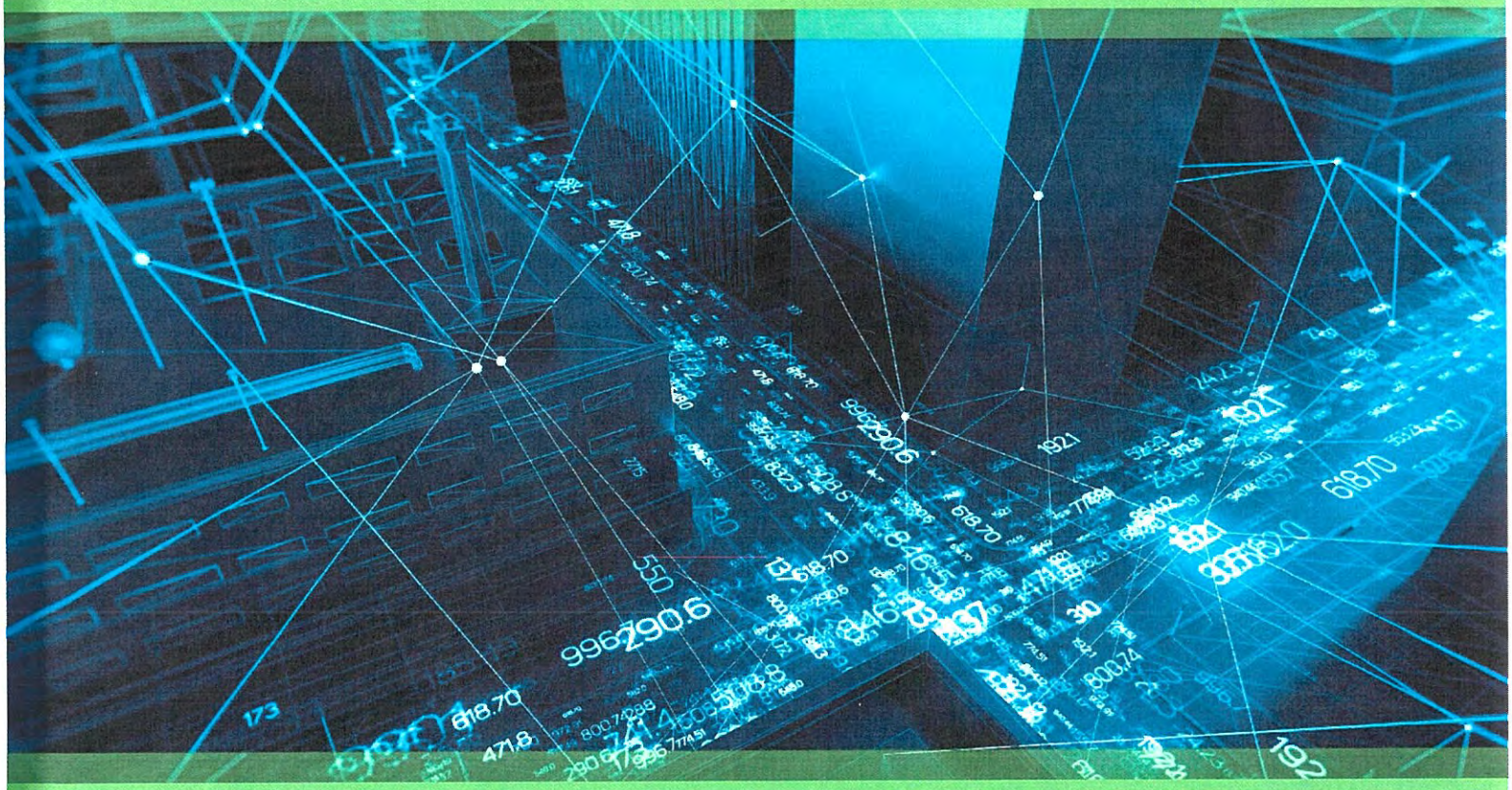
RFP 2026-03

AI Controlled Traffic Signal System

SUBMITTED TO:

City of Isle of Palms, South Carolina
C/o Douglas Kerr, City Administrator
1207 Palm Boulevard, Isle of Palms, SC 29451

March 27, 2026



SUBMITTED BY:

Rhythm Engineering Ltd. 14019 W 95th St, Lenexa, KS 66215 www.rhythmtraffic.com reggie@rhythmtraffic.com

Cover Letter

March 27, 2026

Mr. Douglas Kerr, City Administrator
City of Isle of Palms
1207 Palm Boulevard
Isle of Palms, South Carolina 29451

RE: RFP 2026-03 – AI Controlled Traffic Signal System

Dear Mr. Kerr,

Rhythm Engineering is pleased to submit this proposal in response to RFP 2026-03 for an AI Controlled Traffic Signal System at the Palm Boulevard / 14th Avenue intersection in Isle of Palms. We understand the challenges your community faces: seasonal traffic surges that frustrate residents and visitors, and congestion that slows emergency response when it matters most.

In|Sync is the only real-time adaptive traffic signal system on the market today, deployed at over 3,200 intersections in 160 cities across 33 states. Validated by over three dozen independent studies, In|Sync has demonstrated an average 57% reduction in delay, 60% reduction in vehicle stops, and up to 23% reduction in crashes. The system integrates with existing infrastructure with no controller replacements required and includes built-in pedestrian optimization and emergency vehicle preemption.

In|Sync currently controls all 51 signalized intersections in the Town of Mt. Pleasant, your immediate neighbor across the connector. That deployment began in 2011, was independently validated by HDR Engineering (58% reduction in stops, 56% reduction in delay, 23% reduction in travel time), and expanded from 7 intersections to the entire town based on those results. We also operate In|Sync in Aiken (16 years running) and Lexington, SC, totaling over 115 intersections across South Carolina and the adjacent region. We understand Lowcountry coastal traffic and are confident In|Sync will deliver measurable results for Isle of Palms.

Rhythm Engineering has been advancing traffic management technology since 2005, led by Reggie Chandra, Ph.D., PE, a licensed Professional Engineer in seven states with over 31 years of experience in traffic signal engineering. We look forward to partnering with Isle of Palms.

Respectfully submitted,

Reggie Chandra, Ph.D., PE
Founder and CEO, Rhythm Engineering
reggie@rhythmtraffic.com | 913-674-9846

1. Firm Qualifications

Rhythm Engineering empowers traffic engineers to collect road-user data, optimize signal timing, reduce congestion, and enhance road safety through cost-effective, innovative AI solutions. Founded in 2005 and headquartered in Lenexa, Kansas, Rhythm Engineering has consistently driven advancements in the traffic management sector.

1.1 Company Overview

Company Name	Rhythm Engineering
Headquarters	14019 W 95th Street, Lenexa, KS 66215
Founded	2005
Website	www.rhythmtraffic.com
Employees	21
Certifications	PE Licenses in 7 States
In|Sync Deployments	3,200+ intersections in 160 cities across 33 states
Patents Held	5 patents in traffic signal optimization

1.2 Qualifications

- **Professional Engineering Licensure:** Our CEO, Reggie Chandra, Ph.D., PE, holds active Professional Engineer licenses in Arizona, Colorado, Florida, Kansas, Missouri, Nevada, and Texas.
- **Deployment Experience:** In|Sync is deployed at over 3,200 intersections in 160 cities across 33 states, with over 115 in South Carolina alone.

Industry Recognition: Inc. 500 Fastest-Growing Companies in the U.S. (2011, 2012); Best ITS Implementation Project, ITS Arizona (2022); Road and Bridge Safety Improvement Award, PennDOT (2012); Kansas Governor's Energy Efficiency Recognition Award (2010).

2. Key Project Personnel

Rhythm Engineering will assign the following team members to this project. Each brings specific expertise relevant to the planning, deployment, and ongoing support of the In|Sync system at Isle of Palms.

2.1 Reggie Chandra, Ph.D., PE — Project Principal

Dr. Chandra is the founder and CEO of Rhythm Engineering with over 31 years of experience as a traffic signal engineer. He has personally optimized or supervised the optimization of more than 2,500 traffic signals. Dr. Chandra holds a Master's degree in Traffic Engineering from the University of Florida and a Ph.D. in Organizational Leadership from Regent University. He is a licensed Professional Engineer in seven states and holds five patents in traffic engineering and signal optimization. He led the research and development of the In|Sync adaptive signal control system and will serve as Project Principal, providing executive oversight and technical direction for the Isle of Palms deployment.

2.2 James Bley — Director of Product Development

James leads Rhythm's multidisciplinary engineering team overseeing all In|Sync hardware and software development. M.S. in Computer Engineering from the University of Kansas (4.0 GPA), with Rhythm since 2008. He will lead system design and configuration for the Isle of Palms intersection.

2.3 Richard Cole — General Manager / Project Manager

Richard leads Rhythm's U.S. operations team with over 12 years of operations leadership experience. B.A. in Telecommunications from Oklahoma Baptist University. He will serve as the day-to-day Project Manager, coordinating timelines, installation logistics, and City communications.

2.4 Brody Boothe — Field Services Manager

Brody manages all In|Sync field deployments and oversees Rhythm's Quality Management System. Background includes network administration and nuclear operations with the U.S. Navy (Secret clearance). He will coordinate directly with the local installation contractor and provide on-site supervision.

2.5 Benjamin Thomas — Hardware Support Manager

Benjamin leads hardware support, troubleshooting, and training across thousands of In|Sync intersections. B.S. in Computer Science and Electrical Engineering from UMKC. Created Rhythm's guided self-support tools on RhythmU. He will lead post-installation training for Isle of Palms staff.

3. Similar Project Experience and References

Rhythm Engineering has deployed In|Sync at over 3,200 intersections nationwide. The following projects are particularly relevant to the City of Isle of Palms due to geographic proximity, similar traffic patterns, or comparable deployment scope.

3.1 Mt. Pleasant, South Carolina (2011 to Present)

Validating Firm: HDR Engineering | **Contact:** Brad Morrison, Director of Transportation (843-856-3080)

In|Sync controls all 51 signalized intersections in the Town of Mt. Pleasant, South Carolina, Isle of Palms' immediate neighbor across the connector. This is not a pilot or a limited trial. Mt. Pleasant entrusted its entire signal network to In|Sync, and the system has been in continuous operation for over 15 years.

The deployment began in 2011 with 7 intersections on the US-17 corridor, a 6-lane divided highway carrying 35,500 to 43,000 vehicles per day. The study corridor runs from Hungryneck Boulevard directly to the Isle of Palms Connector (SC-517/SC-703), the same road that feeds traffic onto Palm Boulevard. HDR Engineering conducted an independent before-and-after validation study with over 110 travel runs:

Performance Metric	Result
Reduction in Vehicle Stops	58%
Reduction in Delay	56%
Reduction in Travel Time	23%
Increase in Average Speed	25%

Based on these results, Mt. Pleasant expanded the deployment from 7 to 51 intersections, covering every signalized intersection in the town. That expansion is the strongest endorsement a municipality can give: after seeing the data, they chose In|Sync for every signal they own. The traffic that arrives at the Palm Boulevard intersection in Isle of Palms has already been optimized by In|Sync on US-17 in Mt. Pleasant.

3.2 Aiken, South Carolina (2010 to Present)

Contracting Agency: SCDOT | **Contact:** Brad Laird, Traffic Systems Manager (803-979-2944)

In|Sync has controlled 17 signalized intersections on Whiskey Road in Aiken, SC since 2010, making it 16 years of continuous operation. The corridor carries 38,600 AADT and serves a mix of retail, tourism, and residential commuter traffic. Deployed through an SCDOT contract and maintained by the City of Aiken, this project demonstrates In|Sync's proven longevity and track record within the same SCDOT regulatory framework that governs Isle of Palms signal operations.

3.3 Columbia County, Georgia (2012)

Just across the Savannah River from Aiken, Columbia County deployed In|Sync and produced some of the strongest independently validated results in our portfolio:

Performance Metric	Result
Reduction in Vehicle Stops	71%
Reduction in Delay	72%
Reduction in Travel Time	29%
Reduction in Fuel Consumption	15%
Reduction in Emissions	20%
Increase in Average Speed	54%
Estimated Annual Savings	$2.9 million

3.4 Additional Relevant Deployments

- **Lexington, SC:** 47 intersections on Hwy 378 and SC-6, phased expansion beginning 2015.
- **City of Miami Beach, FL:** 16 intersections where 71st Street dumps traffic into the City of Miami Beach across a bridge, 2026 (ongoing project)

Combined, Rhythm Engineering operates In|Sync at over 115 intersections across South Carolina and the adjacent region. No other adaptive signal vendor has this depth of deployment in the state or this level of familiarity with SCDOT standards, Lowcountry traffic patterns, and coastal community dynamics.

References for all projects are available upon request.

4. Methodology and Approach

Figure 1. Project Location

In Figure 1, the highlighted rectangles show the proposed location of the In|Sync system and the Cyclops Queue Detection System.

Our approach to the Palm Boulevard / 14th Avenue intersection follows a structured, phased methodology designed to assess existing conditions, deploy a tailored In|Sync configuration, and validate performance through measurable outcomes. The system will address all mandatory requirements outlined in RFP 2026-03.

4.1 System Design and Planning

Before any equipment is installed, Rhythm Engineering will conduct a field inventory of the existing signal controller, cabinet, detectors, and phasing; analyze traffic patterns for both typical and peak beach-season conditions; work with City staff to identify specific congestion points, queuing issues, pedestrian conflicts, and emergency response bottlenecks; and deliver a site-specific system design package with detection zone placement, camera locations, and integration requirements.

4.2 The In|Sync Solution: How It Works

In|Sync is a next-generation adaptive traffic control system that uses AI-powered video detection to optimize signal timing in real time. Unlike conventional systems that rely on pre-programmed timing plans, In|Sync converts signal operations from analog to digital and makes decisions every second based on actual demand. The system operates through three integrated

modules: (1) Digital Signal Operations that eliminate fixed cycle lengths and never waste green time on empty approaches; (2) a patented Local Optimization algorithm that computes green durations in real time based on actual queue lengths; and (3) Global Optimization that coordinates progression between signals, providing a built-in upgrade path should the City add signalized intersections in the future.

4.3 AI Capabilities

Real-Time Traffic Optimization: In|Sync processes detection data every second and adjusts signal timing based on actual demand. There is no reliance on historical timing plans or time-of-day schedules. This is critical for Isle of Palms where volumes shift dramatically between off-season weekdays and peak beach-season weekends.

Predictive Analytics and Data Collection: In|Sync continuously collects performance data including vehicle counts, stop delay, green split utilization, and level of service (graded A-F). Data is stored for 30 days on the local processor and accessible through the In|Traffic web interface at no additional cost.

Emergency Vehicle Prioritization: In|Sync integrates with standard EVP equipment. When an EVP call is received, the system immediately serves the preemption and returns to optimized operations without transition delays. The digital architecture eliminates the "recovery" period after preemption, directly supporting faster emergency response for Isle of Palms first responders.

Pedestrian Safety Enhancements: In|Sync incorporates pedestrian phase requests into its optimization algorithm, serving pedestrian phases efficiently while minimizing impact on vehicle progression. Pedestrian movement is never neglected, even during peak traffic. Phases are served based on actual demand rather than fixed timing, reducing unnecessary vehicle delay while maintaining full pedestrian protection.

4.4 Hardware and Software

The In|Sync system requires the following hardware components per intersection:

Component	Description
In|Sync Processor	BlueFin processor unit. Rack-mountable (330s) or shelf-mountable (NEMA). Operates from -40°F to 165°F. Processes detection data and runs the AI optimization algorithm locally at the intersection.
Detection Cameras	Up to 4 IP-based video detection cameras per intersection. Ethernet-centric with automatic night/day mode shifting. Standard and thermal (any-weather) options available.
Equipment Panel	Power and Ethernet connectivity hub. Provides power to cameras and handles communication between detection units and the processor.

Controller Connection	C1 Y-Cable, ABC Y-Cable, or SDLC Intercept Module depending on existing controller type. Seamlessly overlays existing controller hardware.
In|Traffic and WebUI Software	Web-based interface for system configuration, monitoring, and performance analytics. Accessible via any standard web browser. No additional workstation or central server required.

Integration and Compliance: In|Sync overlays the existing controller, running it in "free" mode and managing phase calls through the In|Sync processor. No controller replacement, cabinet upgrade, or fiber connectivity is required. The conflict monitor cannot be overridden, maintaining all existing safety protections. The system integrates with SCDOT-approved equipment and all standard NEMA and Type 170/2070 controllers.

4.5 Maintenance and Support

Rhythm Engineering provides remote technical support with scheduled sessions for system review and issue resolution, remote software updates as they become available, and continuous health monitoring of camera status, detection accuracy, and communication integrity. The system includes built-in failure mitigation: if cameras are compromised, it falls back to historical data; total system failure reverts to the controller's pre-programmed backup, always maintaining safety. Hardware issues are handled through our RMA process (RMA@rhythmtraffic.com, 913-674-9846). City staff also receive access to RhythmU, our online training platform with guided self-support tools.

4.6 Information and Training

Rhythm Engineering will conduct the following briefings and training sessions:

- **City Leadership Briefing:** System capabilities, operational limitations, expected performance outcomes, and lifecycle requirements, including hardware refresh timelines.
- **Public Safety Staff Training:** Hands-on training covering manual override procedures, emergency preemption operation, system status interpretation, and basic troubleshooting. Includes classroom and field demonstration.
- **Maintenance Staff Training:** Technical training on In|Sync hardware, camera adjustment, processor access, and the In|Traffic web interface for monitoring system health and performance.

5. Timeline and Deliverables

Rhythm Engineering proposes a 90- to 120-day deployment timeline from contract execution to full operational status. The timeline accounts for assessment, procurement, installation coordination, system activation, optimization, and training.

Phase	Activity	Duration	Milestone
1	Site Assessment and System Design	Weeks 1-3	Design package delivered
2	Equipment Procurement and Configuration	Weeks 3-6	Hardware shipped to site
3	Installation (local contractor, Rhythm supervision)	Weeks 6-9	Hardware installed
4	System Activation and Initial Optimization	Weeks 9-12	System live and collecting data
5	Performance Validation and Fine-Tuning	Weeks 12-15	Before/after comparison report
6	Training and Final Handoff	Weeks 14-16	Training completed, project close-out

Key Deliverables:

- Site assessment report and system design package
- In|Sync hardware and software, configured for the Isle of Palms intersection
- Installation supervision and commissioning
- System activation with real-time performance monitoring
- City leadership briefing and Public Safety staff training
- Maintenance staff training and RhythmU access credentials

6. Detailed Budget and Cost Breakdown

The following table provides a detailed breakdown of costs for supplying the Cyclops Queue Detection System and the In|Sync AI Controlled Traffic Signal System deployment at the City of Isle of Palms. Pricing is structured as one-time capital costs and recurring annual costs. The cost proposal covers the supply of the hardware and the engineering work for deployment. City needs to hire a licensed contractor approved by SCDOT to install all hardware.

Line Item	Type	Cost
ONE-TIME COSTS		
Supply In|Sync System (BlueFin) with up to four cameras	One-Time	$53,000
Supply Controller Connection Module and cabinet connectors	One-Time	$4,000
Supply Cabling and Mounting Hardware	One-Time	$3,750
Site Assessment and System Design (Out of pocket expenses are included)	One-Time	$16,950
Installation Coordination and Supervision (Out of pocket expenses are included)	One-Time	$9,000

System Commissioning and Optimization (Out of pocket expenses are included)	One-Time	$9,500
Training (Leadership Briefing + Staff Training)	One-Time	Included
Shipping and Handling	One-Time	$450
Supply Cyclops AI Camera + GPU Processor	One-Time	$26,000
Supply NEMA Enclosure + Mounting Hardware	One-Time	$3,000
Supply two Cellular Modems (Cyclops and In|Sync)	One-Time	$1,750
Cyclops Installation support and Configuration	One-Time	Included
Subtotal One-Time Costs		**$127,400**
RECURRING ANNUAL COSTS		
In|Sync Software License (Annual)	Annual	Included in Remote Technical Support
Remote Technical Support	Annual	$2000/yr
Extended Hardware Warranty (Year 3+) (Optional)	Annual	$3,500/yr (Optional)
Cellular Data Plans (2 modems), data restricted.	Annual	$1,440/yr
Cyclops Annual Software License	Annual	$250/yr
Subtotal Annual Recurring Costs		**$3,690/yr**

Warranty Notes: Standard In|Sync purchase includes a two-year hardware warranty and one-year software warranty at no additional cost. An extended hardware warranty is available beyond Year 2 at the annual rate listed above. Warranty exclusions apply to acts of God, third-party installation errors, improper maintenance, vandalism, and accidents.

Installation Costs: The costs above reflect Rhythm Engineering's scope as the technology and solution provider. Physical installation labor will be performed by a qualified local signal contractor in coordination with Rhythm's Field Services team. Installation contractor costs are not included in this budget and will depend on the City's selected contractor.

7. Proprietary Issues, Data Ownership, and Cybersecurity

7.1 Data Ownership

The City of Isle of Palms retains full ownership of all data collected by the In|Sync system. This includes vehicle count data, level-of-service metrics, green split data, stop delay measurements, and all performance analytics generated by the system. All data is processed and stored locally on the In|Sync processor at the intersection, behind the City's network firewall. No data leaves the City's infrastructure or is stored on any external or cloud server. Rhythm Engineering does not claim any ownership interest in data collected at City-owned intersections. Data may be exported from the In|Traffic web interface in standard formats at any time.

7.2 Video Retention

In|Sync does not record, store, or transmit video streams. The system's detection cameras process video imagery in real time at the intersection to identify vehicle presence and queue lengths. The processed detection data (vehicle counts and presence information) is stored locally on the In|Sync processor for up to 30 days. No images or video footage are retained, transmitted off-site, or made available for review. This architecture eliminates video storage and retention concerns entirely.

7.3 Privacy

Because In|Sync does not record or store video, there are no privacy concerns related to vehicle identification, license plate capture, or facial recognition. The system detects vehicle presence as occupancy in defined detection zones. It does not differentiate between individual vehicles or record any personally identifiable information. The system's detection approach is comparable to standard in-pavement loop detectors but uses video-based detection zones instead of physical loops.

7.4 Cybersecurity

All In|Sync data is processed and stored locally at the intersection, behind the City's firewall. No traffic data, detection data, or performance analytics are transmitted to or stored on any cloud infrastructure. The In|Sync processor operates entirely on-site and does not require a persistent internet connection for signal control. Network connectivity (minimum 2 Mbps down / 1 Mbps up) is used only for remote monitoring, software updates, and data access through the In|Traffic web interface. The system uses password protection with multiple credential levels, and all remote access is authenticated and logged. The processor is a dedicated, purpose-built device that does not run general-purpose OS services. The conflict monitor cannot be overridden by In|Sync, maintaining physical safety protections independent of any cybersecurity scenario.

7.5 Proprietary Technology

The In|Sync adaptive signal control algorithm is proprietary to Rhythm Engineering and protected by five issued patents. The system's hardware and software are proprietary products. The City will receive a license to operate the In|Sync system at the deployed intersection for the duration of the software license agreement. Rhythm Engineering provides all system updates and maintenance as part of the ongoing support agreement.

8. Technical Strategic Plan: Integrated Queue Management

Beyond the core In|Sync deployment at the Palm Boulevard / 14th Avenue intersection, Rhythm Engineering proposes a strategic enhancement that directly targets the RFP's stated goal of reducing queue spillback: an integrated AI camera-based queue detection system positioned east of the intersection on Palm Boulevard.

8.1 The Problem: Queue Spillback on Palm Boulevard

During peak beach season, traffic queuing at the Palm Boulevard / 14th Avenue signal can spill back eastward along Palm Boulevard toward the beach access areas and Isle of Palms County Park. This spillback creates gridlock conditions that trap vehicles, block side street access, and delay emergency response. Conventional signal timing cannot anticipate or respond to downstream queue conditions because it has no visibility beyond the intersection's immediate detection zones.

8.2 The Solution: Cyclops AI Queue and Occupancy Detector

Rhythm Engineering proposes installing a Cyclops AI camera-based queue and occupancy detector at a strategic monitoring point east of the intersection, around the bend on Palm Boulevard. Cyclops uses convolutional neural networks (CNNs) for real-time object recognition and processes all detection locally on a cabinet-mounted GPU processor. It requires no cloud connectivity for operation.

Cyclops Hardware:

- **AI Camera:** IP optical video camera in outdoor-rated die-cast aluminum housing with polycarbonate lens. Rated IP67, NEMA 4X, IK08. Operating range: -40°F to 165°F. Powered via PoE.
- **GPU Processor:** Cabinet-mounted processor with local solid-state storage. Runs CNN-based detection algorithms entirely on-device. No cloud dependency.
- **Enclosure:** NEMA-rated enclosure mounted on existing City infrastructure (pole or utility structure) with access to power.

- **Communication:** Cellular modem with data plan at both the Cyclops location and the In|Sync intersection, enabling real-time communication between the two systems.

8.3 How It Works: Queue-Triggered Traffic Flushing

The Cyclops detector continuously monitors queue length and lane occupancy on the Palm Boulevard approach east of the intersection. Under normal conditions, In|Sync optimizes the signal using its standard real-time AI algorithm. When the Cyclops detector identifies that the queue has spilled back to the monitoring point, it sends a trigger to the In|Sync processor at the intersection. In|Sync then invokes a traffic flushing plan that prioritizes clearing the Palm Boulevard queue, restoring flow before the backup worsens.

This two-point detection architecture gives the system something no single-intersection solution can provide: advance warning of downstream congestion. The City effectively gains a second set of eyes on its most congested corridor, and the signal responds proactively rather than reactively.

8.4 Infrastructure Requirements

Requirement	In|Sync (Signal)	Cyclops (Queue Det.)
Location	Palm Blvd / 14th Ave intersection	Palm Blvd east of intersection
Mounting	Existing signal cabinet	City pole/structure with power
Enclosure	Existing traffic cabinet	NEMA-rated weatherproof case
Power	Existing cabinet power	City infrastructure power
Communication	Cellular modem + data plan	Cellular modem + data plan

This strategic enhancement is offered as an optional add-on to the base In|Sync deployment. It can be included in the initial installation or added at a later phase. Pricing for the Cyclops queue detection system is included as a separate line item in the cost breakdown.

9. Business License and FOIA Compliance

Rhythm Engineering acknowledges the requirement to obtain an Isle of Palms Business License and will procure the appropriate license prior to commencing work. Rhythm Engineering agrees to comply with the South Carolina Freedom of Information Act (FOIA) public disclosure standards as outlined in the RFP.

10. Conclusion

Rhythm Engineering is uniquely qualified to deliver an AI Controlled Traffic Signal System for the City of Isle of Palms. In|Sync is a proven, field-tested product operating at over 3,200 intersections in 160 cities across 33 states, backed by more than three dozen independent validation studies, and already deployed at over 115 intersections across South Carolina. The addition of Cyclops queue detection on Palm Boulevard gives the City a system that does not just optimize the signal, but anticipates and prevents the queue spillback that defines peak-season congestion.

We are committed to delivering measurable results for Isle of Palms: reduced delay, fewer stops, faster emergency response, better data, and a system that adapts in real time to your community's unique traffic patterns. We welcome the opportunity to discuss this proposal further.

Rhythm Engineering
14019 W 95th Street, Lenexa, KS 66215
775-400-0216 | reggie@rhythmtraffic.com | www.rhythmtraffic.com

Bid Tabulation 2026 Sandbag Removal – RFB 2026-05

Vendor	Cost
PCS	$54,000.00
ICON	$115,000.00
IPW	$135,000.00
Robert Collins	$144,000.00

ESTIMATE

PCS
975 Broomstraw Hill Rd
Awendaw, SC 29429-6144

randy@globalpcs.net
+1 (843) 998-1185

Bill to
City of Isle of Palms

Ship to
City of Isle of Palms

Estimate details
Estimate no.: FCH 1146
Estimate date: 06/15/2026
Expiration date: 07/15/2026

#	Date	Product or service	Description	Qty	Rate	Amount
1.		**Sand Bag**	Remove All Sand Bags Above And Below Grade In 3 Locations On IOP. North End, Beachwood east, South End. Place Bags In Dumpsters Provided By Contractor. Work To Be Preformed On IOP'S Schedule.	4000	$13.50	$54,000.00

Total **$54,000.00**

Expiry date 07/15/2026

Accepted date **Accepted by**

AMENDMENT #2 TO AGREEMENT FOR PROFESSIONAL SERVICES

[CSE 2618] [19 June 2027]

Permit Required Post-Project Monitoring Services
Isle of Palms Beach Nourishment
Charleston County, South Carolina

INTRODUCTION

This is Amendment #2 to the Agreement between CSE and The City of Isle of Palms (IOP) for professional services in connection with permit-required beach monitoring for the Isle of Palms Beach Nourishment Project. It covers certain permit-required pre- and post-project environmental monitoring of the beach and borrow area. The services herein are in addition to regular monitoring efforts currently sponsored by IOP, including semi-annual beach profile surveys and aerial imagery. Note that several permit-required monitoring efforts, including profile surveys, aerial imagery, and escarpment monitoring, will be satisfied by the work included in the annual monitoring efforts currently under contract between CSE and the City, and those requirements will not be duplicated here.

Pre- and post-project surveys are required under state and federal permits (Permit No. SAC-2025-01066). The data collected from these surveys are used to protect endangered species, track the beach's physical condition after nourishment, quantify sand volume changes, and establish the baseline beach condition before hurricane season each year. The monitoring results can also be used to identify erosion hot spots and to recommend small-scale maintenance, such as renourishment, sand fencing, and/or sand scraping, to extend the life of the project.

SUMMARY OF WORK

The following proposal amendment outlines the specific monitoring elements required over the first three years after project construction that are not included in existing monitoring services. Note that the additional surveys included herein are scheduled to coincide with the remaining beach monitoring services under CSE's existing agreement with the City, with the addition of one semi-annual survey to complete the 2029 calendar year's monitoring requirements. This would provide all of the permit-required monitoring through the Year 3 post-project condition. The additional scope of services varies each year based on permit requirements.

The proposal describes the work in detail across six tasks and includes excerpts of the requirements specified in the special conditions of the project permits.

RELATIONSHIP TO PRIOR SERVICES AND PROJECT COSTS

CSE is presently under contract with the City of Isle of Palms for coastal engineering services for implementing the upcoming beach nourishment project (CSE Job# 2623) and for semi-annual monitoring (CSE Job#2618). The present proposal covers separate physical monitoring before and after nourishment construction and does not duplicate any previously approved services. Certain components of the permit-required monitoring are covered by the existing work, including pre- and post-project beach profile surveys and aerial imagery collection. The current monitoring agreement includes surveys scheduled through February 2029, which is estimated to be 2.5 years after construction. For the present amendment, one additional beach profile survey is included to satisfy the year 3 beach profile survey requirement. Fees and expenses are presented based on the annual cost for services.

A post-storm survey is not included in the proposal. If a declared emergency occurs during this monitoring period, beach conditions should be surveyed as soon as road and sea conditions allow. Timely surveys will be useful for post-storm planning, assessing the extent of impacts to the project areas, and FEMA disaster assistance.

POST-PROJECT MONITORING REQUIRED BY STATE AND FEDERAL PERMITS

The Permit Special Conditions require that the Permittee (IOP) accomplish certain post-project monitoring over a 5-year period following construction. It states that monitoring requirements include a range of physical and biological measurements. The present amendment only covers the monitoring requirements that are not currently included in semi-annual surveys and applies for the first three years following construction. It also includes additional surveys of Hamlin Creek, which are not required by the permit, but are recommended to document potential shoaling of the creek following nourishment.

Monitoring encompasses beach surveys, bathymetric surveys, beach and borrow area sediment sampling, aerial photographs, compaction measurements, escarpment observations, lighting surveys, and benthic invertebrate monitoring. The permit provides a schedule of required monitoring events (Figure A). Items that are covered by services already under agreement are indicated. Note that benthic monitoring is required if the project occurs between 1 April and 30 September. Based on the current project schedule, dredging will occur during this period, and benthic monitoring will be required according to the schedule identified in state permit condition #23. Also note that the permit increases the density of beach profile lines in Project Reach 3 to include profiles spaced every 250 feet (ft). Presently, CSE obtains profiles every 400–500 ft along that area. The new requirements add ~15 new profile lines along Project Reach 3 (monitoring Reaches 1 and 2).

State Permit Condition #21. *The applicant shall perform monitoring of the project and borrow sites, and monitoring reports shall be submitted to SCDES-BCM and USACE according to the schedule described in Special Condition #22. The monitoring will include the following:*

a) *Beach profile (topographic) surveys beginning at a point landward of the stable dune or seawalls and extending to depths of -12 feet NAVD, or a distance of 3,000 feet from the shoreline, whichever is closer, shall be performed for the following reaches:*

   Profiles for Reach 1 fill area are not to exceed 200 feet in spacing in the alongshore direction. Profiles for Reach 2 fill area are not to exceed 200 feet in spacing in the alongshore direction. Profiles for Reach 3 fill area are not to exceed 250 feet in spacing in the alongshore direction. Post-construction surveys shall compare beach volumes and contour positions to before-and-after project conditions to document beach volume changes and identify any erosion hotspots.

b) *Bathymetric surveys of the borrow area utilized for the renourishment project shall encompass the boundaries of the dredge area and shall include a minimum 400-foot buffer along the outside of the area. Bathymetric surveys shall be completed using track lines at a spacing not to exceed 100 feet.*

c) *Beach sediment samples shall be collected at stations spaced 200 feet apart along the shoreline. Samples from each station shall be taken using a push core at the toe of the dune, crest of the berm, mid beach face, and shallow underwater zone. Samples shall be dried and tested for grain size distribution and shell content.*

d) *Borrow area surficial sediment samples shall be taken using push cores with a diameter of 10 centimeters and a depth of 10 centimeters. A total of 10 random samples shall be taken from the borrow area utilized for the project. Samples will be analyzed for grain size, shell content, and mud content.*

e) *Aerial photographs of the project area and adjacent and downdrift beach areas shall be collected.*

f) *Compaction of the renourished beach shall be monitored as described in the USFWS BO.*

g) *Escarpment formation along the renourished beach shall be monitored as described in the USFWS BO.*

State Permit Condition #22*. The corresponding surveys and monitoring reports shall be performed on the following schedule:*

a) Beach profile (topographic) surveys – Performed pre-project within 90 days prior to initiation of construction, post-project within 30 days of construction completion, and then performed annually for 3 years from the post-project survey date.

b) Bathymetric surveys – Performed pre-project within 90 days prior to initiation of construction, post-project within 30 days of construction completion, and then performed 1, 3, and 5 years from the post-project survey date.

c) Beach sediment samples – Collected pre-project within 90 days prior to initiation of construction and post-project within 30 days of construction completion.

d) Borrow area surficial sediment samples - Collected pre-project within 90 days prior to initiation of construction, post-project within 30 days of construction completion, and then collected 1, 3, and 5 years from the post-project sample collection date.

e) Aerial photographs – Performed pre-project within 90 days prior to initiation of construction, post-project within 30 days of construction completion, and then performed annually for 3 years from the post-project flight date.

f) Compaction – Performed post-project within 30 days of construction completion and then performed within 30 days prior to May 1 for three subsequent years unless compaction results are within the native beach range after the first subsequent year.

g) Escarpment formation monitoring – Performed post-project within 30 days of construction completion and then performed within 30 days prior to May 1 for three subsequent years if sand in the project area still remains on the dry beach.

State Permit Condition #23*: In addition to the monitoring requirements described in Special Condition # 22, if dredging extends into the spring or summer season (April 1 to September 30), the applicant shall perform benthic infauna monitoring of the beach and borrow area. Monitoring will include collecting 10 random samples within the impact areas (borrow area and fill areas) and 10 samples in surrounding control areas. For the borrow area, samples will be collected immediately before and after dredging, and 1 year and 3 years post-dredging (during the same season as the immediate post-dredging survey). For the beach areas, samples will be collected immediately before dredging, and then 1 month, 6 months, and 1 year post-dredging. The 1-year post-sample*

will be collected during the same season as the pre-dredging survey. For the beach samples, the sampling design will follow procedures for recent similar studies in South Carolina with each site sampled over a 100 meter area along transects spaced 10 meters apart and samples collected at a random location along the transect between the MSL and MLW contours. The benthic infauna monitoring data and analysis shall be included in the annual monitoring reports submitted to USACE and SCDES-BCM.

Report	TABLE 1: Required Monitoring Information, Comparisons, and Analysis						
	Beach Profile Figures	Bathymetric Survey Figures	Beach Sediment Samples	Borrow Area Sediment Samples	Aerial Photos	Compaction	Escarpments
Pre-Project	X	X	X	X	X		
Baseline (Post-Project)	X	X	X	X	X	X	X
Year 1 Annual Report	X	X		X	X	X	X
Year 2 Annual Report	X				X	X	X
Year 3 Annual Report	X	X		X	X	X	X
Year 5 Annual Report		X		X			

FIGURE A. Summary of pre- and post-construction physical monitoring required under the permits for the Isle of Palms Beach Nourishment Project. Pre- and immediate post-project data collection were conducted in accordance with the original proposal and agreement for nourishment (CSE 2623). Items in green are included in existing agreements between the City and CSE for nourishment and/or monitoring services. Note that benthic invertebrate monitoring is not shown in this excerpt from the state permit. That monitoring requires four sampling efforts, each for beach fill area and borrow area sampling. Those events will occur per the schedule provided in Special Condition #23 above.

In addition to the requirements of the state and federal permits, conservation measures from the US Fish and Wildlife Service Programmatic Biological Opinion (PBO) are incorporated by reference in the permits. The PBO includes requirements for the dredge company to protect sea turtles, shorebirds, and manatees; however, there are additional requirements for pre- and post-construction shorebird and habitat quality assessments for shorebirds that are not part of the dredging company's work. The City has secured shorebird monitoring to account for the pre-project surveys (c/o Lori Sheridan Wilson – Dewees Island biologist). A shorebird habitat quality assessment includes the collection of imagery and elevation data, and analysis of that data to quantify the extents of dry-sand beach, intertidal depressions, vegetated areas, and other features utilized by piping plover and rufa red knots. The field data collection component of this survey is included in the beach profile and aerial imagery portions of permit-required monitoring, provided that imagery is collected in a manner that enables the creation of accurate elevation models via photogrammetry. Habitat analysis, data collection, and reporting are additional tasks.

The specific methodology for each physical monitoring item required under the project permit and to be conducted under the present proposal by CSE will be as prescribed in the Permit Special Conditions or as detailed herein under each task. We are proposing budget amendments for each year according to the specific permit requirements for that year. Acceptance of this amendment will provide sufficient monitoring services to complete all permit-required monitoring of the nourishment project.

MONITORING SCOPE OF WORK

Task 1) Sand Compaction Monitoring — Three Events (March 2027, March 2028, and March 2029)

CSE will conduct three sand compaction surveys prior to turtle nesting season around March each year. Sand compaction will be measured by a cone penetrometer at 500 ft intervals along the beach nourishment template and a control area at the center of the island. At each locality, two stations will be sampled. The first will be near the base of the dune, and the second will be midway between the dune line and the high water line. At each station, the cone penetrometer will be pushed to depths of 6”, 12”, and 18”, and compaction will be recorded at each depth. CSE will prepare and submit data reports and summary statistics on the results within 20 days for review by officials, and determine whether beach filling is required. Should the resource agencies waive this monitoring requirement after the Year 1 data collection and report, CSE will remove the remaining budget for this task item from the proposal. A report will be submitted to USACE, SCDES-BCM, SCDNR, and USFWS as required under the project permits soon after each survey.

Task 2) Beach Sediment Sampling

CSE proposes to collect beach and borrow area sediment samples for analysis according to permit conditions 21(c) and 21(d). Beach samples will be collected at 200 ft alongshore spacing within the fill limits at the toe of the dune, crest of the berm, mid beach face, and shallow underwater zone. Samples will be dried and processed for grain-size analysis (using quarter phi intervals) and for shell content. Results will be graphed and summarized using in-house software. Data will be analyzed for cross- and along-shore trends that show variations in sediment characteristics along the island, and between the dune, beach, and inshore zones. A summary of pre- and post-project changes will be provided and included in the final report for the nourishment project. Due to the high density of samples, approximately 400 beach sediment samples are required for each of the pre- and post-project monitoring efforts.

Note that, as of this proposal, the state is reevaluating the 200-ft requirement for beach sediment sampling, and the cost of Task 2 services may be revised downward accordingly.

Task 3) Borrow area surveys and sediment sampling

In the borrow area, surveys are required pre-project, post-project, and in years 1, 3, and 5 post-project. The pre- and post-project surveys are included in the current beach nourishment engineering agreement between the City and CSE. The proposed amendment includes the three out-year surveys. The task includes a detailed bathymetric survey of the borrow area, using the same equipment and survey plan as in the existing scope of work. Surveys include line spacing not to exceed 100 ft and extending a minimum of 400 ft beyond the limits of any dredged area. Additionally, sediment samples are required in the same years and include 10 samples in the dredged area. CSE proposes to obtain these samples during the same deployment as the bathymetric survey. Sediment samples will be processed to determine grain-size distribution, shell content, and mud content.

Data from the bathymetric survey will be used to calculate infilling of the borrow areas and to determine whether any topographical changes occur following the project. Sediment analysis will identify the quality of material infilling the areas over time, which corresponds to long-term impacts to the benthic community and the potential for an area to be reused for nourishment in the future. Results of the analyses will be included in annual monitoring reports under a new section dedicated to permit-required monitoring of the 2026 nourishment project.

Task 4) Supplemental Surveys – Permit-Required Beach Surveys and Hamlin Creek

This task includes time and expenses required to complete the additional ~15 survey profiles required by the state along project Reach 3, as well as annual surveys of the Hamlin Creek area to monitor whether any shoaling of the creek system occurs following the project. These surveys would supplement the semi-annual surveys currently sponsored by the City and be conducted in years 1, 2, and 3 following the project. The beach profile surveys would be obtained in a similar manner as the normal survey, with data being obtained between the landward toe of the existing dune and extending seaward to a depth of at least -12 ft NAVD (or a distance of 3,000 ft from the dune, whichever is shorter).

The Hamlin Creek survey effort will repeat the pre-project survey of that area annually. The pre-project survey included obtaining short borings of the shoal areas of the creek system to assess the potential for future beneficial-use projects. This task eliminates the borings in favor of surface sediment samples, which will be used to assess the character of any material infilling the creek system over time. Surface sediment samples are a more cost-effective option for out-year monitoring. Should the survey results suggest shoaling induced by the nourishment project, CSE would recommend a more extensive sediment analysis of the area.

Task 5) Additional Beach and Inshore Surveys

This task includes one additional comprehensive survey of the island to complete the permit-required beach profile surveys identified in the permit (that span for three years following construction). The task essentially extends the current monitoring agreement between CSE and the City by 6 months and includes the preparation and submission of a comprehensive report, as described in the original monitoring agreement. The report would include a summary of the results of the Year 3 permit monitoring efforts, including borrow area surveys.

Task 6) Benthic Infauna Monitoring

Permits require that benthic infauna in the beach and borrow area be monitored if portions of the project are completed between 1 April and 30 September. Benthic infauna monitoring involves the collection of a prescribed volume of sediment within the impact and control sites, preservation of the biota within the sample, and identification and enumeration of the principal classes of organisms generally separated into worms, crustaceans, bivalves, and others. The permit condition requires the collection of 10 samples each in the impact area (beach fill area and offshore dredged area) and control areas (un-nourished areas of the beach and un-dredged areas adjacent to the borrow area). For the beach area, samples are required pre- and post-project, and 6 and 12 months post-project (4 total sampling events and 80 total samples). For the borrow area, the sampling schedule is pre- and post-project, and years 1 and 3 post-project (4 total sampling events and 80 total samples). Altogether, the permit requires 80 benthic infauna samples. CSE will schedule Borrow Area benthic sampling to coincide with bathymetric surveys of the areas, thereby reducing costs to the City.

CSE proposes to perform the required work using in-house equipment and personnel. Samples will be obtained via 10 cm push-cores, and preserved with a solution of formaldehyde and stain. Samples will be transported in a cooler to the laboratory, where each sample will be sorted and infauna separated into the primary groups and counted under a microscope. Data will be tabulated, and impact analyses will be performed using standard two-way ANOVA analysis to identify significant differences between impact and control sites.

Sediment samples will be obtained during the sampling effort at each location a benthic sample is obtained. These samples will be processed for grain size, shell, and mud content following similar procedures as mentioned previously. Sediment character will be compared to the benthic infauna results to determine relationships between the recovery of the benthic community and the sediment character. The results will be included in the annual monitoring reports within a section dedicated to permit-required monitoring.

SUMMARY OF SCOPE OF WORK

In summary, this proposal covers specific surveys and monitoring efforts over three years (July 2026–December 2029) for the purposes of complying with permit conditions and monitoring the performance of the 2026 Isle of Palms beach nourishment. Three (3) annual reports will be submitted covering the results of each survey. The annual reports will include:

- Data collection methodology
- Survey control information
- Plotted profiles (including comparative profiles for selected dates)
- Profile volume analyses for representative lenses (contour intervals)
- Net volume changes by profile and reach
- Linear shoreline change analysis
- Calculation of nourishment volumes remaining in the project area
- Borrow area surveys, sediment testing results, and calculation of infilling rates
- Results of escarpment and compaction analyses
- Aerial photos, digital elevation models, and maps of representative vegetation lines and reference contours such as local mean high water
- General notes on the beach condition and identification of erosion hot spots
- Recommendations for dune enhancement and general beach maintenance
- An executive summary of findings and recommendations

The scope of services is in accordance with state and federal permit requirements. CSE acknowledges that the scope of services proposed herein is to be performed at the discretion of the City IOP on an as-required basis, and believes that they fully encompass all physical monitoring requirements.

All data will be carefully checked for QA/QC in accordance with industry-standard protocols and made available to the state (c/o SCDES-BCM) for independent review and analysis by third-party observers, if requested by regulatory agencies. The data will be archived with historical data and provided in a format accessible to SCDES-BCM, SCDNR, and USFWS for potential future analysis by third-party observers.

SERVICES NOT COVERED UNDER THIS AMENDMENT

The present proposal does not include post-storm surveys or liaison and coordination with state or federal officials following a declared emergency. CSE will provide such services upon the City's request at the earliest possible time and upon approval of a separate amendment proposal, scope of services, and budget.

PROPOSED BUDGET

TABLE A. Total fees for proposed services.

PROFESSIONAL FEES						
Task	**Description**	**Personnel Costs**	**Direct Expenses**	**Total for Each Event**	**# Events Required**	**Task Event Totals**
1	Sediment Compaction	$3,200	$794	$3,994	3	**$11,982**
2	Beach Sediment Sampling *	$12,480	$32,320	$44,800	2	**$89,600**
3	Borrow Area Surveys & Sediment Analysis	$5,600	$3,570	$9,170	3	**$27,510**
4	Supplemental Surveys (Hamilin Creek and South End Profiles)	$5,800	$3,460	$9,260	3	**$27,780**
5	Additional Comprehensive Survey	$38,160	$13,696	$51,856	1	**$51,856**
6	Benthic Infauna - Beach and Borrow Area	$9,120	$7,464	$16,584	4	**$66,336**
					Project Grand Total (Tasks 1–6)	**$275,064**

** Note that, as of this proposal, the state is reevaluating the 200-ft spacing requirement for beach sediment sampling, and the cost of Task 2 services may be revised downward accordingly.*

FEE SCHEDULE

[Effective through 31 December 2029]

The professional fee for our services will be based on the charges listed below. All fee quotations are estimates, and actual prices are based on actual time and expenses incurred by Coastal Science & Engineering unless otherwise stated in the proposal. All rates are listed in U.S. dollars.

Title	Category Rate
Senior Principal	195.00
Project Engineer (Sr Coastal Engineer)	175.00
Project Manager	175.00
Senior Technical Associate/UAV Pilot	150.00
Senior CAD Designer	125.00
Professional & Administrative Staff	100.00
Field/Technical Assistants	100.00

Fees by task are based on estimated person-days to accomplish the scope of services detailed herein. In-office expenses include communication, copying, insurance (etc.), and are charged as a percentage (5%) of fees rather than separate itemization. Direct expenses include travel (standard U.S. government mileage rate), lodging and per diem, 4-by-4 beach vehicle rental at $120/day, survey boat rental at $1,500/day, RTK-GPS rental at $400/day per unit, fuel and dockage at cost, sediment testing at $60/sample, and field supplies at cost. Lodging costs and per diem are estimated at $160 per room/night and $85 per person/day, respectively.

Orthophotography will be accomplished via UAV and provide spatially rectified images representing the earth's surface in the area of coverage. It can be imported and utilized to create a Geographic Information System (GIS) and defined coordinate system.

Billing Schedule: CSE will invoice monthly for services performed the prior month with an itemization of direct expenses. CSE reserves the right to transfer funds between tasks to accomplish the work expeditiously, provided the total cost of services does not exceed the indicated budget.

From:	Sean Kuester
To:	Ashley Carroll; Bev Miller; David Cohen; Jimmy Ward; John Bogosian; Katie Miars; Nicole DeNeane; Phillip Pounds; Rusty Streetman; Scott Pierce
Cc:	Sean Kuester; Josh Uys; Douglas Kerr; Nicole DeNeane
Subject:	Palm Sidewalk and Landscaping Items, etc.
Date:	Friday, May 29, 2026 11:24:53 AM
Attachments:	20230124_CityCouncil.pdf Petition for a Pedestrian Crosswalk at 5th Ave. and Palm Blvd. Isle of Palms, S.C. 29451.pdf council_packet_1.23.2024.pdf

---

Dear Council,

-At the May 26 Council meeting the question was raised about the origination of the Palm Boulevard Sidewalk (Breach Inlet to 10th Ave) and JC Long Sidewalk projects and whether council approved these. Council approved both.

1. **Breach to 10th**. The Palm Boulevard project was born from public request in the form of a petition (attached) and was approved by council in January 2023 (minutes attached). Conversation starts here in the live meeting: https://youtu.be/58sNwAfY5cY?list=PLQz6L4Ap7ZIBkSnnFuA_sCs9ikV5wirag&t=2620.

2. **JC Long**. The JC Long Sidewalk project was in the January 23, 2024 Council Packet (attached) on page 87. Council approved this project here in the live meeting: https://youtu.be/YkbhyqrEWOc?list=PLQz6L4Ap7ZIBkSnnFuA_sCs9ikV5wirag&t=8221.

A. **Items in the state Right of Way**. At this May 26 Council meeting the question was raised about landscaping and other items in the right of way on Palm Boulevard that are in the planned path of the new TST funded sidewalk. The question was will these items be replaced and the answer is no, for the most part. The plans indicate that organic material like Palm trees and other smaller plants will be removed and not replaced. Other hard structures such as fencing and landscaping lights will be removed and not replaced except for the mailboxes which will be *relocated*.

B. **Additional Questions Still Pending**. We are still working on the other questions: (1) Do we have any other projects in queue besides the JC Long and Breach to 10th projects. The TST project tracker (Road Construction Projects) indicates we do not but we are asking. (2) What is the probably of getting funding for follow on phases of these projects, particularly multiphase projects like Breach Inlet to 10th?

Respectfully,

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

From:	Alexander E. Owsiak
To:	Sean Kuester; Laura Kaplan
Cc:	Robert Asero; Douglas Kerr
Subject:	RE: TST
Date:	Friday, May 29, 2026 3:00:11 PM
Attachments:	image001.png

Sean,

See my responses to your questions below in red. If you have any additional questions about the program or future project submissions or CTC program, I'm more than happy to meet in person or hop on a Teams meeting to dive into more details.

Thanks,

Alex

Alex Owsiak, P.E., Assoc. DBIA
Capital Programs Manager, Public Works Department
Phone: 843-202-6155
3681 Leeds Avenue, North Charleston, SC 29405
aowsiak@charlestoncounty.org |
www.charlestoncounty.org

From: Sean Kuester <SKuester@isleofpalms.gov>
Sent: Wednesday, May 27, 2026 4:25 PM
To: Alexander E. Owsiak <AOwsiak@charlestoncounty.org>; Laura Kaplan <LKaplan@charlestoncounty.org>
Cc: Robert Asero <rasero@isleofpalms.gov>; Douglas Kerr <dkerr@isleofpalms.gov>
Subject: RE: TST

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.

Alex,

Hello again. We did an update on TST last night to City Council (we are aiming at updating council once per quarter) and it has led to a few questions we'd like to see if you can help with.

1. We discussed this below, but I have to double check. Do we currently have any *more*

projects in the TST queue beyond the 2 listed here: JC Long Sidewalk / Palm Boulevard Sidewalk. I'm not sure if there are old submissions still under consideration. JC Long Sidewalk & Palm Blvd are the only two active projects. We received your FY27 submission for project funding but unfortunately, we have experienced increased construction costs on a multitude of existing projects and more than likely will not award funding to any new projects for FY27.

2. What is the annual cycle for submitting projects and how do we do it? I'd like to add these to our annual calendar. Typically, we send out letters to Municipalities and other entities in January for project submissions with an application packet. We'll evaluate submissions and take recommended funding awards to Council in July.
3. There was some concern about starting a multiphase project like the Palm Boulevard sidewalk with no guarantee of its completion since TST funding for us is highly contingent on factors we don't control. Since each of these projects are multi-phase, is there any way to predict our probability of funding? If not, what can we do to advocate for funding of our projects? – It's hard to predict the probability of funding as it's dependent on how many existing projects need additional funding as those are prioritized first. It's also dependent on how many funding applications we receive. Projects are ranked utilizing a cost-benefit analysis against other projects in their same "type" so projects with a lower cost that address several criteria score the best and are more likely to receive funding. These criteria differ depending on the type of project (Intersection, Bike/Ped, Local Paving) and vary from accident history, connections to existing schools, transit, parks, etc., number of residents served, etc.

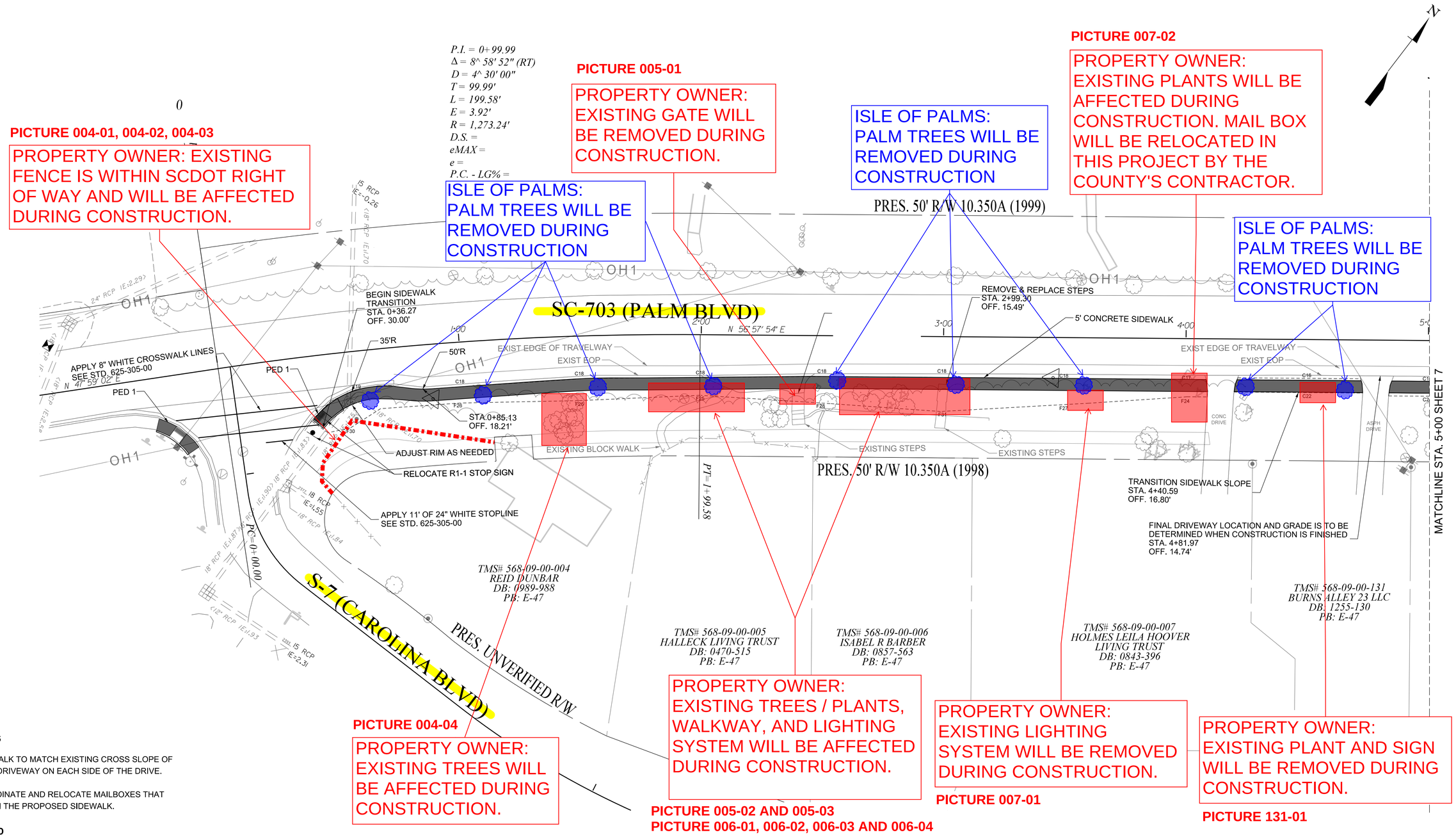
Thanks!

Respectfully,

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

From: Alexander E. Owsiak <AOwsiak@charlestoncounty.org>
Sent: Wednesday, April 8, 2026 7:37 AM
To: Sean Kuester <SKuester@isleofpalms.gov>; Laura Kaplan <LKaplan@charlestoncounty.org>
Cc: Robert Asero <rasero@isleofpalms.gov>; Douglas Kerr <dkerr@isleofpalms.gov>
Subject: RE: TST

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

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

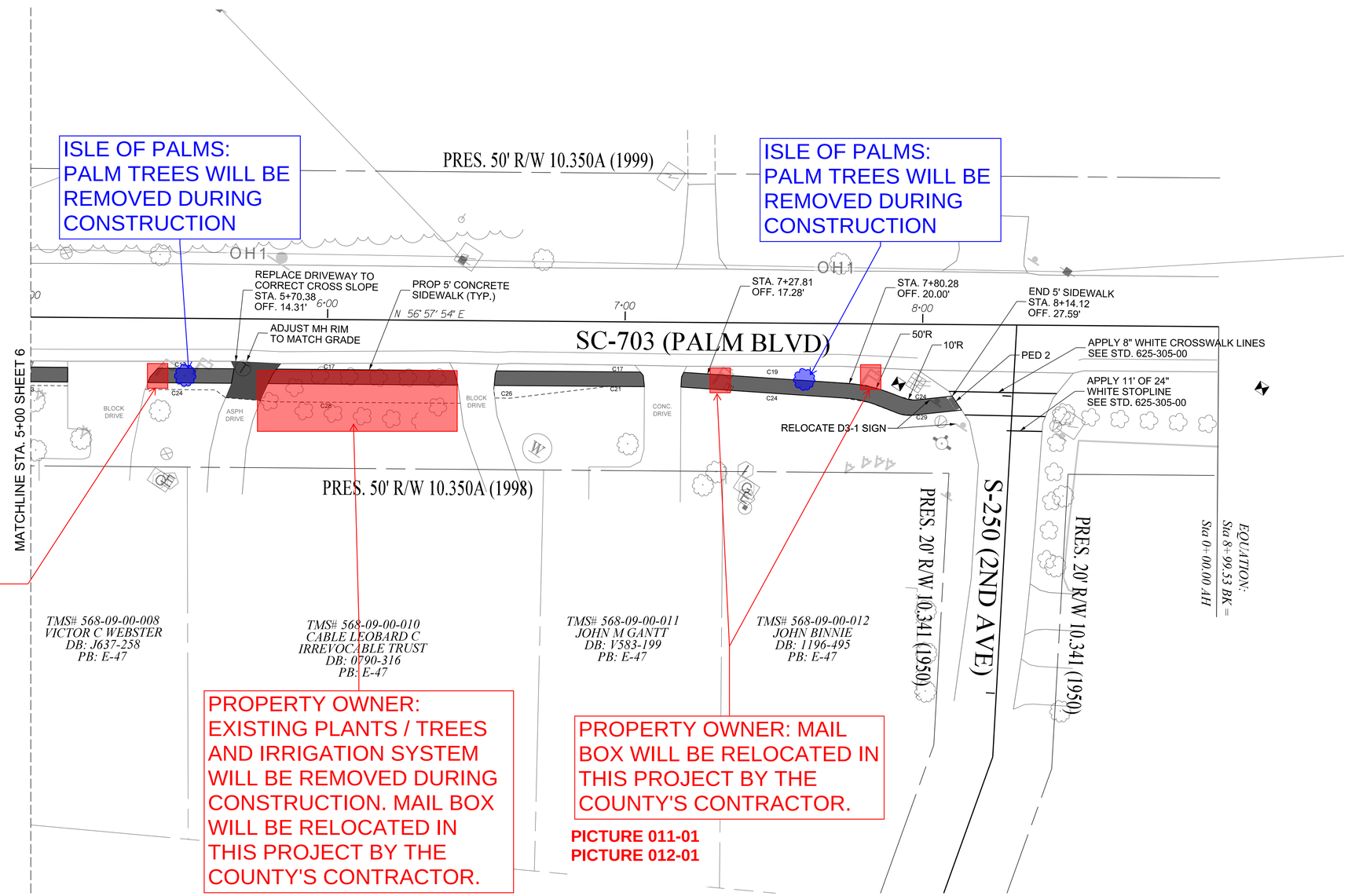
PLAN SHEET

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

06_Plan_Sheet_20

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_Blvd_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

TREES WILL BE AFFECTED DURING CONSTRUCTION

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

Petition for a Pedestrian Crosswalk at 5th Ave. and Palm Blvd. Isle of Palms, S.C. 29451

Action petitioned for: We the undersigned are concerned for the safety of our families, renters, and visitors who cross Palm Blvd. between 2nd and 10th Ave. on a daily basis to go to the beach, shopping, and restaurants. There are no pedestrian crosswalks between the IOP Connector and Breach Inlet which is a hazard when crossing Palm Blvd. during any time of the day or and evening.

Date	Signature	Printed Name	Address	Comment
10-4		Zoey	1445 Appling Dr	Look out!!
10-4		Mark Hudson	402 Merritt	
10-4		Maria S. Hudson	407 Merritt	
10-4		Mark Hudson	407 Merritt Blvd	
10-4		Michael Hudson	407 Merritt Blvd	
10-4		Kim Williams	411 Merrit	
10-4		Harold Smith	410 Merritt	Please do!
10-4			"	
10-4		Patty Smith	410 Merritt	Yes. I almost got hit by a speeder!
10-4		Patrick O'Connor	421 Merritt	
10-4		Andrew McIlwain	1445 Appling Dr	
10-5		Markus Krues	7 2nd Ave	

Petition for a Pedestrian Crosswalk at 5th Ave. and Palm Blvd. Isle of Palms, S.C. 29451

Action petitioned for: We the undersigned are concerned for the safety of our families, renters, and visitors who cross Palm Blvd. between 2nd and 10th Ave. on a daily basis to go to the beach, shopping, and restaurants. There are no pedestrian crosswalks between the IOP Connector and Breach Inlet which is a hazard when crossing Palm Blvd. during any time of the day or and evening.

Date	Signature	Printed Name	Address	Comment
10/5/21	B Mohorn	B MOHORN	202 CAROLINA BLVD	
10/5/21	[illegible]	Tom Chason	414 Carolina Blvd	
10/5/21	Harmony Chason	Harmony Chason	414 Carolina	
10/5/21	David [illegible]	David Horne	905 Carolina Blvd	
10/5/21	[illegible]	D R MEYER	707 Carolina BLVD	
10/5/21	[illegible]	Henry James Craven	816 Carolina	Prefer X walk @ 9th also
10/6/21	Suzanne S Brown	S Brown	813 Carolina	
10/6/21	[illegible]	CHRIS BROWN	813 CAROLINA	
10/6/21	[illegible]	Matthew Miller	918 Carolina Blvd	—
10/6/21	[illegible]	E. VALLE	905 CAROLINA BLVD	
10/6/21	Dana [illegible]	Dana Johnson	602 Palm Blvd	
10/6/21	Ellen Rose	Ellen Rose	602 Palm Blvd	

Petition for a Pedestrian Crosswalk at 5th Ave. and Palm Blvd. Isle of Palms, S.C. 29451

Action petitioned for: We the undersigned are concerned for the safety of our families, renters, and visitors who cross Palm Blvd. between 2nd and 10th Ave. on a daily basis to go to the beach, shopping, and restaurants. There are no pedestrian crosswalks between the IOP Connector and Breach Inlet which is a hazard when crossing Palm Blvd. during any time of the day or and evening.

Date	Signature	Printed Name	Address	Comment
10/7/21	Gayle Broach	Gayle Broach	604 Palm Blvd.	Please!
10/6/21	Lil Pax	Lil Paxton	525 Carolina Ave	

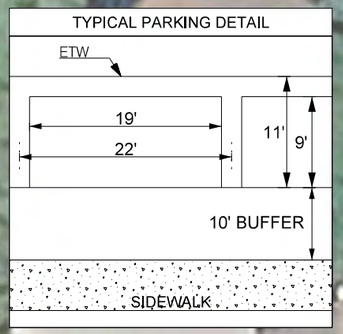
PARKING SPACE ADJUSTMENTS (EXCLUDING EXISTING PARALLEL PARKING INFRONT OF DINGHY)

EXISTING: 3 SPACES
NEW CONCEPT: 7 SPACES

Sight Distance Triangle
ISD Length = 130 ft
ISD covers inbound vehicles turning onto roadway

Sight Distance Triangle
Design speed = 25 mph (posted)
ISD Length = 280 ft

TYPICAL PARKING DETAIL



S-7 (JC LONG BOULEVARD)

L-889 (OCEAN BOULEVARD)

Removal of two parallel parking spots due to sight distance impacts

Removal of parallel parking spot due to sight distance impacts

Removal of proposed parking improvements from scope of project

Addition of 4 parallel spaces. Widen roadway to accommodate parallel parking spaces and stripe accordingly

JC LONG BLVD SIDEWALK
5/19/2026
Scale: 1" = 30'

From:	Ward, Bethney P CIV USARMY CESAC (USA)
To:	Sean Kuester
Cc:	Douglas Kerr; Debra Hamilton
Subject:	RE: Requesting "refreshed" Letter of Intent for FY28 Budget Submission
Date:	Friday, March 6, 2026 2:52:08 PM
Attachments:	image001.png image002.png image003.png image004.png image005.png image006.png

---

Sean,
Thank you for the questions. Under current policy, the total cost for all feasibility studies is $3M. So the sponsor's cost share of 50% is $1.5M.

Under current policy, all feasibility studies must be completed within 36 months. There is a prescribed allocation for the funding over the feasibility study period. Even though the study duration will only be three years, the funding is spread out over four calendar years because the Federal budget cycle doesn't align with the start of a calendar year.

The allocation for the sponsor cost share looks like this over the study period:
Year 1: $500,000
Year 2: $600,000
Year 3: $300,00
Year 4: $100,000

The year 1 allocation would be needed when we sign the Feasibility Cost Share Agreement, which would be after the four-month FID phase is over. The signing of the Agreement is the official start of the 36 month study duration. The four months for the FID and costs for the FID do not count towards the $3M cost nor the 36 month schedule, they is outside of those.

Hopefully this helps for the City's budgeting purposes. Let me know if you have any other questions.
Have a great weekend!
Bethney

Bethney Ward
Project Manager
Acting, Chief of Planning & Environmental
USACE Charleston District
69A Hagood Avenue, Charleston, SC 29403
(843) 329-8162 (office)
(843) 214-4565 (cell)
Bethney.P.Ward@usace.army.mil

From:	Jim Davenport
To:	Douglas Kerr
Cc:	Chas Thomas; Jordan Marsh; Debra Hamilton; Sean Kuester; Chris Jordan
Subject:	RE: Isle of Palms E&W Request
Date:	Wednesday, June 10, 2026 6:45:01 PM
Attachments:	image001.png image002.png

My guess is you wouldn't get started with the Corps until fall of 2027. Agreements need to be signed at the beginning, and the study takes no less than 3 years. So I don't think they would be asking for money until the end of 2027.

Jim Davenport
Partner
Thorn Run Partners
(703) 597-2009

From: Douglas Kerr <dkerr@isleofpalms.gov>
Sent: Wednesday, June 10, 2026 5:14 PM
To: Jim Davenport <jdavenport@thornrun.com>
Cc: Chas Thomas <cthomas@thornrun.com>; Jordan Marsh <jmarsh@thornrun.com>; Debra Hamilton <dhamilton@isleofpalms.gov>; Sean Kuester <SKuester@isleofpalms.gov>; Chris Jordan <cjordan@iopwsc.com>
Subject: RE: Isle of Palms E&W Request

Jim- in a budgeting discussion now. Do you have a feel for the soonest we could expect to need to send a check for $750k? If Federal funding is made available, the project will not start and finish within 12 months- correct? Our fiscal year starts July 1- would we expend this amount by end of June 2027?

Best regards, Douglas

Douglas Kerr
City Administrator
City of Isle of Palms
P.O. Drawer 508
Isle of Palms, SC 29451
(p) 843-886-6428
(c) 843-666-9326
(f) 843-886-8005

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

*** WARNING *** All e-mail correspondence to and from this address may be subject to

Entry #: 101 - Hugh Timothy Grady **Status:** Submitted **Submitted:** 6/18/2026 1:08 PM

Contact Information

Contact Name

Hugh Timothy Grady

Phone

(843) 224-0759

Email

Timgrady@me.com

Address

1467 Harborgate Shores Blvd, Mt Pleasant, South Carolina 29464

Shoot Information

Video or Still Photography

Video

Name of Production Company

Ebb & Flow Pictures LLC

Proposed Location of shoot (please be as precise as possible)

#11, 30th Ave...Then Beach at 30th Ave, then move to Exchange Club Base Camp,do driving shots with hand held camera, drone 7 Tri-pod from Sidewalk. Then we move to a location off island

Date of shoot

6/29/2026

Start time of shoot

7 am

End time of shoot

2 pm

Number of Vehicles

4

Number of Crew

15

Insurance Carrier

Dewitt Stern

Are road closures required?

No

Is security required?

No

Will you need to drive onto the beach?

No

Description of Filming

Filming Blake Proehl sining his songs for Video and taking photos along the way. We will have music playback.

How will you ensure the beach is left clean and free of all trash, debris, and equipment? (Select all that apply)

We will assign a designated crew member(s) to handle cleanup.

A full sweep of the area will be conducted before departure.

We will bring our own trash bags and containers.

A third-party cleanup service will be used.

Requirements

Ebb & Flow Pictures LLC holds a valid Isle of Palms Business License

Yes

Permit holder shall hold a one million dollar ($1,000,000.00) liability insurance policy covering bodily injury, including death, and property within the City.

Yes

"The City of Isle of Palms and its Agents" shall be named as an additional insured in said policy.

Yes

Permit holder shall indemnify and hold harmless The City of Isle of Palms, and its employees and agents from and against any and all damages, suits, actions, or liabilities, including attorney fees, resulting from any of the activities arising under said permit.

Yes

Permit holder must ensure that the beach area used during filming or photography is left in pristine condition. Applicants are required to provide a brief plan outlining how they will monitor and remove all trash, props, equipment, or debris before departing the site.

Yes

Additional comment

Thank you for having us!!

Documentation

Attach Certificate of Insurance

E&F IOP Bus Lic...2026.pdf
0.2 MB

Attach Isle of Palms Business License

E&F IOP Bus Lic...2026.pdf
0.2 MB

Would you like to receive the monthly City newsletter?

No

Approved by:

Name

Signature

Date

6/18/2026

Stipulations

Business and Professional License

CITY OF ISLE OF PALMS
P.O. DRAWER 508
ISLE OF PALMS, SC 29451
www.iop.net

NO CU26-18208

EBB & FLOW PICTURES, LLC
1467 HARBORGATE BLVD
MT PLEASANT, SC 29464

Type of Business
7335B

THIS LICENSE EXPIRES 04/30/2027

NOTIFY THE BUSINESS LICENSE INSPECTOR'S OFFICE OF ANY CHANGES IN LOCATION OR OWNERSHIP

THE ABOVE NAMED CONCERN HAS BEEN LICENSED TO DO BUSINESS IN THE CITY OF ISLE OF PALMS, S.C. SUBJECT TO PROVISIONS

THIS MAY BE DETACHED BUT SHOULD BE RETAINED BY LICENSE

NO CU26-18208

$ 0.00
GROSS REPORTED

$ 0.00
LICENSE FEE

DATE PAID

LICENSE FEE INFO FOR
1467 HARBORGATE BLVD
MT PLEASANT, SC 29464

EBB & FLOW PICTURES, LLC
1467 HARBORGATE BLVD
MT PLEASANT, SC 29464

Administration Committee Meeting
1:00pm, Tuesday, June 2, 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, HR Officer Ladd

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 May 5, 2026 meeting. Council Member Pierce 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 distributed a draft affidavit for the Committee's consideration. She reviewed the changes to the proposed ordinance since the May meeting, incorporating comments from legal counsel. She noted that the attorney recommended the affidavit be adopted separately by City Council rather than included as part of the ordinance.

Administrator Kerr suggested referencing State law in the ordinance with regards to gift reporting thresholds so that if State law changes the City does not need to change the ordinance.

Council Member Miller also stated that attorney believes the cost of a hearing officer to the City could be $3,000-$10,000 per incident. The City Clerk will maintain a list of hearing officers.

Committee members agreed that the ordinance should place the onus of recusal on the complainant, who must remove themselves from all related discussions, deliberations, and votes.

MOTION: Council Member Pierce made a motion to recommend to City Council the Code of Ethics and Conduct ordinance subject to legal review of comments from today's discussion. Council Member Miller seconded the motion. The motion passed unanimously.

DRAFT

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

Referencing the exceptions to the normal bid process, Administrator Kerr pointed out that City Council can, at any time, require staff to go out to bid anything currently considered an exception. He also pointed out that City Council must approve all purchases over $25,000 whether or not they are in the budget.

Council Member Pierce would like to see more bidding and believes that the categories of exceptions are becoming larger portions of the budget. He would like consulting and professional services removed as exceptions to the bidding process.

Administrator Kerr said that consultants and professional services (such as legal services) should be judged by their capabilities and not the lowest bidder. He added that engineers and architects cannot bid projects as their professional standards do not permit it. Council Member Pierce said bids can be written to attract the proper capabilities.

Administrator Kerr offered the recent example of a bid appeal with Quality Enterprises as an example of why securing the lowest bid is not always the best path forward.

Council Member Miller would also like to see consulting and professional services removed as an exception. Council Member Ward said he does not want to see any changes to the procurement process.

Council Member Pierce offered changes to Section 3, which he will work with staff to clarify before the next meeting.

C. **Discussion and consideration of remote attendance policy**

Council Member Pierce referenced changes made to the remote attendance policy clarifying under which conditions remote attendance is permitted and not being abused.

Council Member Ward believes Council members should schedule their vacations around meeting and that remote attendance should be for emergencies only.

MOTION: Council Member Miller made a motion to approve the policy as presented and recommend it to City Council for consideration. Council Member Pierce seconded the motion. A vote was taken as follows:

Ayes: Miller, Pierce
Nays: Ward

The motion passed 2-1.

D. **Discussion of scope of work for City Code recodification process**

Discussion ensued about the searchability of ordinances on the City's website. Administrator Kerr will secure proposals from companies similar to MuniCode to see what other services they offer related to hosting ordinances, agendas, and minutes as well as searchability.

5. **New Business**

A. **Discussion of Human Resources Manager job description and pay**

Administrator Kerr said they have engaged Find Great People to help fill the Human Resources vacancy. They asked for a slight adjustment of the pay to $85,000, which Administrator Kerr approved as it was within range and budget. They hope to start interviews this week.

Council Member Pierce would like a copy of the condensed job description. HR Officer Ladd said she would add coaching department heads on personnel matters and working with the EAP (Employee Assistance Program) to the job description. She suggested that when the number of City employees exceeds 100 that an HR assistant position be considered.

Council Member Pierce suggested money be added to the budget for recruitment.

B. **Discussion of scope of work for business license audit**

Administrator Kerr reported on productive meetings with Charleston County regarding auditing business licenses for the City. Their payment would be 50% of what is recovered from fees not paid in the past. The County will only audit those businesses on the island and not larger businesses coming from off island. He said the City could hire an outside auditing firm, but in talking to other communities, he learned that none of them are recovering much money and believe it to be a waste of time.

Administrator Kerr stated that the City has a more thorough application process for short-term rental license, requiring tax documentation, which is not required business licenses. He will speak with some auditing firms to get an idea of scope and cost and bring that back to the Committee. He said there is only $25,000 in the budget, which may not be enough, but the cost could be offset by recovered revenue.

Council Member Pierce would like the Ways & Means Committee to review reported revenues for business licenses and short-term rentals. He believes an audit to be a technique to assure revenues.

6. **Miscellaneous Business**

The next meeting of the Administration Committee will be held on Tuesday, July 7, 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 2:58pm.

Respectfully submitted,

Nicole DeNeane
City Clerk

Public Services & Facilities Committee Meeting
9:00am, Tuesday, June 2, 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 and Pierce

Absent: Council Member Streetman

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

2. **Citizen's Comments – none**

3. **Approval of Previous Meeting's Minutes** – May 5, 2026

MOTION: Council Member Miars 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 said the utility subcontractor is working on getting the conflicts out of the way. Conflicts have been cleared at 23rd and 30th avenues, and they are moving to 32nd Avenue. Staff will meet with Thomas & Hutton today to discuss the project.

Director Asero reported that paving will begin as soon as the path drives. He also mentioned that they are reviewing stormwater compliance to see if they can delay laying sod since it will be laid without irrigation. They want to lay the sod at a time that would ensure its survival. He has received no complaints from residents about the project.

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

Administrator Kerr reported that the entire renourishment project is now under contract with Marinex. State and Federal permits are in hand. Staff met with CS&E and Marinex for a preconstruction meeting to verify timelines and details of the project. PIO Officer Uys is preparing a map for the City's website that will detail the progress of the project as it moves

along the beach. Marinex believes it will be early July before sand is laid on the beach, and the project should end in November.

Administrator Kerr said sandbag removal and adding vegetation and fencing are City expenses. There is $900,000 in the budget for these concerns. The State requires that the sandbags be removed 15 days prior to sand being placed in an area. Staff will put out an RFP for the sandbag removal and bring the bid to City Council for approval.

Council Member Pierce suggested Mr. Traynum or a Marinex representative give a presentation to City Council and or the public to discuss the project timeline and its impact on residents and tourists. Administrator Kerr will verify Mr. Traynum's availability for the June 24 Council meeting.

Administrator Kerr reported that the bid to clean up the beach on the south end was higher than anticipated. USACE is working through an approval process for the expense, which could be a few more weeks.

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

Administrator Kerr said the tenant has agreed to $1000/day in liquidated damages but only for 30 days. Any time after 30 days, they are asking for $8000/day. The contractors believe the work can be done in the projected January-February time frame.

Administrator Kerr said there are many pieces of this project that need to be lined up for that timeframe to work. The City requested an "off-ramp" provision in the agreement should the necessary pieces not align in time to begin work in January.

Once the agreement has been approved by all parties, Engineer Matt Cline will be engaged for the design.

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

Deputy Administrator Kuester reported ATM is still waiting for USACE to process the permit. They are also waiting on the results of the bathometric survey.

E. **Discussion related to IT Costs**

Council Member Pierce will attend a meeting with staff and VC3 to discuss their agreement.

Council Member Pierce asked for some edits to the listing of IT vendors. He would like this matter to be discussed further at the Ways & Means Committee meeting. He would like to see more services go out for bid.

F. **Review of departmental reports**

Administrator Kerr said it is a challenge for staff to provide the previous month's departmental reports since the meeting packets often go out before the month ends, so the reports will be one month in arrears. Director Ferrell will add two months' worth of Coming Events to her report. Director Asero said everything in Public Works is trending as normal.

Staff will reorient Committee members to the reports at next month's meeting.

Director Asero pointed out that the Isle of Palms is the only municipality that does not have an ordinance addressing landscape contractors leaving large piles of debris on the island. This matter will be discussed further at the July meeting.

7. **New Business –** Discussion of volleyball courts at the Recreation Center

Director Ferrell said volleyball courts are in the FY29 budget. The Committee briefly discussed the need for such an amenity and a possible location. Further discussion about location and costs will be discussed at the July meeting.

8. **Miscellaneous Business**

The next regular meeting of the Public Services & Facilities Committee will be Tuesday, July 7, 2026 at 9am.

9. **Adjournment**

Council Member Miars made a motion to adjourn and Council Member Pierce seconded the motion. The meeting was adjourned at 9:51am.

Respectfully submitted,
Nicole DeNeane
City Clerk

Public Safety Committee Meeting
11:00am, Tuesday, June 2, 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 – May 5, 2026**

MOTION: Council Member Cohen made a motion to approve the minutes of the May 5, 2026 meeting. Council Member Carroll seconded the motion. The motion passed unanimously.

4. **Old Business**

A. **Discussion and consideration of AI Signal Software**

Council Member Bogosian expressed his preference for the signal software presented by Rhythm. He said their current partnership with Mt. Pleasant is a contributing factor to his choice. Council Member Cohen said his top choice for a software vendor was Cubic. Council Member Carroll also expressed a preference for Rhythm.

Administrator Kerr said the traffic engineers in Mt. Pleasant are very happy with Rhythm and have endorsed the company and their product. They have indicated a willingness to help the Isle of Palms should they move forward with Rhythm.

Council Member Cohen noted that Cubic has more installations nationwide and offers annual training. Council Member Bogosian said he is more comfortable with how Rhythm works.

MOTION: Council Member Bogosian made a motion to recommend Rhythm as the City's AI Signal Software vendor to the Ways & Means Committee. Council Member Carroll seconded the motion. A vote was taken as follows:

Ayes: Bogosian, Carroll
Nays: Cohen

DRAFT

The motion passed 2-1.

B. **Update on Charleston County EMS partnership at Fire Station 1**

Chief Oliverius said the County's target date to be in Fire Station 1 is August 21. The City is waiting for a proposal to move the vents. Once the proposal is received, there is a 4-6 week window to order and install the vents.

He said that it will be a year before he can provide an estimate of how long the County personnel are on the island. He believes it to be 20-30% of the time while the remainder would be on a call or in transit.

Council Member Bogosian would like this to remain on the agenda for future updates.

C. **Discussion of Public Safety-related matrix recommendations**

Deputy Administrator Kuester gave a brief review of the work he, Chief Cornett, and Chief Oliverius have done to organize the Public Safety-related matrix recommendations. He noted that #14, related to combatting attrition via annual review of compensation packages, is an ongoing effort. He said that most of the recommendations are staff-level work that do not require City Council approval.

Discussion ensued about post-retirement health care premium assistance for those first responders retiring before reaching the age to qualify for Medicare. Council Member Bogosian suggested that issue be considered in the next Wage & Compensation Study.

Administrator Kerr will research the matter and bring costs, potential savings, a snapshot of IOP employees who could qualify over the next decade, and the Town of Mt. Pleasant's policy regarding this benefit to the July meeting.

The last recommendation requiring Council input was related to the redesign of the IOP Connector, which Council Member Bogosian admitted has not had fruitful conversations to date.

Deputy Administrator Kuester said any recommendations considered for deletion will be brought to the Committee's attention before removal.

D. **Update on signage for Waterway Boulevard multiuse path**

Chief Cornett is working to secure the necessary encroachment permits and identify appropriate locations for the signs. This matter will be kept on the agenda until the signs are placed.

E. **Review of monthly reports for Police & Fire Departments**

Council Member Bogosian pointed out that the departmental reports will always be a month in arrears since the meeting packets often go out before the month ends.

Council Member Carroll asked about the decibel readers. Chief Cornett said one is currently in use and another on order. He will add discussion related to the decibel readers to a future agenda and provide a policy and procedures for the Committee to consider. He said that May's report will provide better data on the decibel readers.

Council Member Cohen asked for clarification on the statistical information related to the "Injury/Trauma" tags on Slide 22 of the packet.

5. **New Business**

A. **Discussion and consideration of July 2026 purchase of three SUVs ($138,750) and one truck ($51,047) from Santee Automotive for Police Department ($192,000 budgeted in FY27 for SUVs and $67,000 for truck – Capital, SC ATAX and Muni ATAX)**

MOTION: Council Member Bogosian made a motion to approve the purchases on the condition that they remain in the FY27 budget. Council Member Carroll seconded the motion. The motion passed unanimously.

B. **Discussion and consideration of July 2026 purchase of two trucks ($119,282) and one ATV/Mule ($20,744.36) from Hendrick Chevrolet and John Deere for Fire Department ($150,000 budgeted in FY27 for trucks and $27,000 for ATV – Hospitality, SC ATAX and Muni ATAX)**

Administrator Kerr clarified that the cost of the ATV/Mule is $20,744.36 and not $27,744.36 as listed on the agenda. Chief Oliverius said the upfitting charges will come after the vehicles have been received.

MOTION: Council Member Bogosian made a motion to approve the purchases on the condition that they remain in the FY27 budget. 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, July 7, 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 12:07pm.

Respectfully submitted,

Nicole DeNeane
City Clerk

WAYS & MEANS COMMITTEE MEETING
5:00pm, Wednesday, June 10, 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 (via Zoom), Pierce, Miars, Cohen

Absent: Mayor Pounds

Staff Present: Administrator Kerr, Deputy Administrator Kuester, various department heads

2. **Citizens' Comments -- none**

3. **Special Presentations – Zak Bedell, Foth/Olsen, discussion of minimum healthy beach conditions**

Zak Bedell of Foth/Olsen reported that they have all the information they need to complete the alternatives analysis and anticipate having a draft to review with the Beach Preservation Committee and City Council in July.

He shared the presentation about a minimum healthy beach previously given to the Beach Preservation Committee. Mr. Bedell reviewed one of Foth/Olsen's beach monitoring reports from Hilton Head Island to illustrate how Isle of Palms might solidify a recommended minimum beach condition. He explained that the Town of Hilton Head Island adopted a regulatory line in 2006 which is defined as having the same location as the 1999 BCM baseline. No development may be further seaward of this line. He said IOP does need to consider where properties are located across the island when considering a baseline for developing a minimum healthy beach condition but recommended flexibility due to the varying conditions over the island.

He said, "The way we are going to approach this in our report is to look at the range of conditions between some feet seaward of the upland development. That way we have an idea of what the range and scale of these recommendations should be for the different alternatives, that being beach nourishment, a no action alternative, looking at various types of structure and combinations therefore." All their recommendations can be updated as the City develops its definition of a minimum healthy beach.

DRAFT

Mr. Bedell said their final report will make “assumptions about how the beach would be maintained at this point.” They will recommend a line “X-feet seaward of development to dune crest,” and will look at it as a range to establish a “study” baseline.

As part of their long-term plans, Mr. Bedell pointed out that Hilton Head Island addressed different areas of concern with each renourishment project.

Council Member Bogosian asked for a profile of the Isle of Palms’ beach pre- and post-construction.

Administrator Kerr reminded the Committee that Foth/Olsen was engaged to provide an alternatives analysis and not develop a minimum healthy beach recommendation. Rather than try to reconcile the differences between the Beach Preservation Ad Hoc Committee’s definition of a minimum healthy beach with the current Beach Preservation Committee’s definition, Foth/Olsen will use a study baseline, allowing City Council to revisit the minimum healthy beach condition later.

4. **Short-Term Rental Report**

Administrator Kerr said there have been no interviews for the HR vacancy yet. There are still 2 paramedic vacancies, 1 detective and 1 BSO vacancy, and the vacancy for the Assistant Director of Public Works.

Council Member Bogosian noted that the number of STR licenses seems higher than this time last year. Administrator Kerr pointed out that staff adjusted the application process, making the process faster.

Council Member Miller asked for an STR heat map.

5. **Financial Review**

A. **May Financial Statement**

Director Hamilton reported that the General Fund is performing well above expectations. Total revenues have reached $13.74 million, representing 83% of the annual budget, with a year-end forecast of $17.39 million — approximately $896,000 above budget. Several revenue categories are driving this strong performance. Property taxes are at 98% of budget, with the Local Option Sales Tax running at 119% of the prior year. Building permits are at 126% of budget, running $285,000 ahead of projections due to large renovation projects, though still below last year's unusually high activity. Court revenues are tracking at 127% of the prior year. Parking revenues are currently at 57% of budget but are expected to align as the summer season progresses.

On the expenditure side, most departments are performing at or below the 83% year-to-date benchmark. The Fire Department is running slightly higher at 92% of budget, driven by overtime costs, but is projected to finish on budget. Public Works is the primary area of concern, currently at 101% of budget and forecast to finish $213,000 over budget, primarily due to vehicle maintenance costs related to aging equipment and temporary labor expenses.

Overall, the General Fund is projected to finish the year with revenues nearly $900,000 above budget, expenditures slightly under budget, and a strongly positive year-end net position.

Director Hamilton then presented the broader picture across all City funds. The General Fund net position is forecast at $1.25 million for the year. The Capital Projects Fund is projected at a net position of $1.53 million, approximately $190,000 above budget, though expenditures are running $526,000 over budget as active projects progress.

Accommodations-related funds are performing particularly well. The Municipal Accommodations Fee Fund revenues are at 89% of budget with a year-end forecast of $742,000 above budget, resulting in a projected net position of $1.29 million — $1.04 million above budget. The State Accommodations Tax Fund, while currently at 72% of budget in revenues, is forecast to recover and finish $267,000 above budget, with expenditures projected $628,000 under budget, yielding a net position of $538,000. The Hospitality Tax Fund is forecast to carry a small deficit of $55,000 at year-end, though this is still $246,000 better than budgeted.

The Beach Preservation Fee Fund revenues are strong at 97% of budget and forecast $648,000 above, though expenditures are running at 182% of budget due to emergency project work. The fund is still projected to end with a positive net position of $816,000, though $223,000 below budget. The Marina Enterprise Fund revenues are currently below expectations at 43% of budget, though the projected net position of $615,000 remains slightly above budget, with large project expenditures delayed.

Director Hamilton noted that the City is on track to end the fiscal year with a total net position of $6.04 million across all funds, substantially better than budget, and that revenue performance is strong across most funds, particularly in accommodations-related categories.

B. **FY27 Budget Draft**

Director Hamilton reviewed the changes to the budget since the last meeting: reduction in the millage from 2.77 to 1.8, removal of increases for licenses, permits, and parking, addition of the expense related to hiring the HR Manager, addition of $25,200 for a business license audit, and returning greenspace funds to the Marina. She said renourishment funds and corresponding grant revenues in FY26 have been moved to FY27.

Administrator Kerr said staff is developing a robust communications plan related to the upcoming renourishment project and will share more details at the City Council Meeting.

C. **Review of business license and short-term rental license revenue**

Administrator Kerr said Charleston County will help with the business license audit suggested by the Administration Committee. He will also speak with some auditing firms about costs of the project. The Administration Committee will review those costs and make a recommendation to the Ways & Means Committee.

Council Member Pierce would like to reconcile the difference between short-term rental revenue and accommodations taxes.

6. **Procurement**

A. **Report of purchases between $10,000 and $25,000 and emergencies**

B. **Discussion and consideration of award of bid to John C. Craven Roofing for $23,075 for City Hall roof installation**

Administrator Kerr said this is the same contractor who put the roof on 20 years ago. Numerous leaks in the roof led to the termite damage.

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

C. **Discussion and consideration of July 2026 purchase of three SUVs ($138,750) and one truck ($51,047) from Santee Automotive for Police Department ($192,000 budgeted in FY27 for SUVs and $67,000 for truck – Capital, SC ATAX and Muni ATAX)**

Council Member Bogosian noted that the vehicle purchases for the Fire and Police departments are contingent upon the budget passing. Any monies spent will happen in FY27.

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

D. **Discussion and consideration of July 2026 purchase of two trucks ($119,282) and one ATV/Mule ($20,744.36) from Hendrick Chevrolet and John Deere for Fire Department ($150,000 budgeted in FY27 for trucks and $27,000 for ATV – Hospitality, SC ATAX and Muni ATAX)**

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

E. **Discussion and consideration of AI Signal Software – Rhythm, $127,400 initially (excluding installation) and $3,690 annually**

Council Member Bogosian and Administrator Kerr answered several questions from Council Member Ward about how the AI signal software will work at the intersection of Palm Boulevard and the IOP Connector. Administrator Kerr noted that the Town of Mt. Pleasant uses the same software and has offered to help with some level of maintenance and possible integration, but there is no formal agreement yet.

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

Administrator Kerr noted that there is only $100,000 in the FY27 budget for this purchase. Director Kerr will increase that amount to $150,00 to include installation costs.

7. **Old Business -- none**

8. **New Business**

A. **Discussion and consideration of City's match for USACE feasibility study to become a federally managed beach - $750,000 (currently unbudgeted)**

Administrator Kerr reviewed the genesis and development of the request for a study related to the Isle of Palms becoming a federally managed beach. He said permanent easements are required from all homeowners. He noted that Pawley's Island and Edisto have been approved to become federally managed beaches but are having trouble securing all the easements. The City's State lobbyists have said that City Council must approve the City's portion of the study for FY27. Council Member Pierce asked if the State will help pay for the study since the beach benefits everyone.

Administrator Kerr said Wild Dunes would be included in the project area if they can create enough parking spaces within the resort to be considered publicly accessible.

Council Member Cohen asked if it was possible to wait until the Foth/Olsen report was finished before Council makes a recommendation. Council members Miars and Bogosian stated they did not think it would be possible to secure 100% of the required easements.

Administrator Kerr said the cost would not be added to FY27 for now. He will discuss a timeline with Foth/Olsen and bring more clarity to the June 24 Council meeting.

B. **Review of IT Costs**

Council Member Pierce said the schedule included in the packet was for information purposes as the Administration Committee works through rising IT costs. He believes more bidding in these areas could lead to reduced costs. He would like Council support on putting IT vendors out for bid.

13. **Adjournment**

Council Member Ward made a motion to adjourn the meeting, and Council Member Miller seconded the motion. The meeting was adjourned at 6:54pm.

Respectfully submitted,

Nicole DeNeane
City Clerk

BOARD OF ZONING APPEALS
4:00pm, Tuesday, June 2, 2026
1207 Palm Boulevard, Isle of Palms, SC

MINUTES

1. **Call to order**

Present: Glenn Thornburg, Susie Wheeler, Bob Miller, Ellen Gower, Zoning Administrator Hart

2. **Approval of Previous Meeting's Minutes**

MOTION: Ms. Wheeler made a motion to approve the minutes of the May 5, 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. **18 Oyster Row**

Zoning Administrator Hart said, "The applicant is requesting a special exception to allow the establishment of a small handmade jewelry business in the home. The business operates under the legal entity The Oyster Row Studio, LLC. The applicant has indicated that there will be no business-related traffic coming to the house and no work at the home other than designing and hand assembling jewelry pieces (bracelets, necklaces, earrings) from beads, wire and other small components. She will be listing, marketing and selling jewelry through online marketplaces and wholesale relationship with local boutiques. She will also be packaging finished pieces for shipment. She has indicated that there will be no exterior evidence of a business and no employees working at the house. The home will serve as the standard office for administrative work—book keeping, email, social media, customer enquiries and order management from her laptop."

The applicant, Lyndsay Oancea, said this work is currently just a hobby but is securing a business license to "do it right." She said there will be no exterior signage indicating a business.

MOTION: Ms. Wheeler made a motion to approve, and Ms. Gower seconded the motion. The motion passed unanimously.

DRAFT

B. **254 Forest Trail**

Zoning Administrator Hart said, “The applicant is requesting a special exception to allow the establishment of a Residential Construction Company in the home. The name of the business is RAM Construction Inc. The applicant has indicated that there will be no business-related traffic coming to the house and no work at the home other than simply clerical type of activity. He has indicated that there will be no exterior evidence of a business and no employees working at the house. The home will serve solely as the administrative base for the services.”

The applicant, Greg Bores, said there will be no subcontractors coming to the home and no exterior signage on the house or car.

MOTION: Mr. Thornburg made a motion to approve, and Ms. Gower seconded the motion. The motion passed unanimously.

6. **Miscellaneous**

7. **Adjournment**

Ms. Wheeler made a motion to adjourn, and Ms. Gower seconded the motion. The meeting was adjourned at approximately 4:19pm.

Respectfully submitted,

Nicole DeNeane
City Clerk

Planning Commission Meeting
4:00pm, Wednesday, June 10, 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: Sue Nagelski, Tim Ahmuty, Ron Denton, Bill Laughlin, Sandy Stone

Absent: Jeffrey Rubin, Rich Steinert

Staff present: Administrator Kerr

2. Approval of minutes

MOTION: Mr. Laughlin made a motion to approve the minutes of the April 15, 2026 meeting. Mr. Stone seconded the motion. The motion passed unanimously.

3. **Presentation – IOP Mobility Study with BCD Council of Governments**

Administrator Kerr explained to the Planning Commission the walkability study, funded by the CVB, is an effort to inventory the City's mobility infrastructure, identify the missing pieces, and provide a list of future projects to enhance that infrastructure. The Planning Commission will be responsible for prioritizing that project list.

Kathryn Basha and Wyatt Stitely of the Berkeley-Charleston-Dorchester Council of Governments attended the meeting. They explained the process of the project which included creating the inventory, collecting safety data, public outreach via surveys and public meetings, and meeting with the Public Safety Committee.

They provided the Commissioners with a preliminary scoring sheet of projects, explaining how they scored the projects based on safety, feasibility, connectivity, and the City's prior or current interest in the project. Ms. Basha explained they would return to their July meeting with cost estimates when they receive feedback from the Commissioners.

Commissioners offered a few projects to add to the list, including the addition of a bike lane along 21st Avenue and making the bike lane on Ocean Boulevard a dedicated lane instead of shared.

Mr. Denton asked Ms. Basha to share all the scoring with them so they could understand how the projects were scored.

DRAFT

Administrator Kerr asked the Commissioners to send their comments to BCDCOG before their July 8 meeting. COG will add their scores to the report, which is to be delivered to City Council in August.

4. **Miscellaneous**

The next meeting of the Planning Commission will be Wednesday, July 8, 2026 at 4:00pm.

5. **Adjournment**

Mr. Stone made a motion to adjourn, and Ms. Nagelski seconded the motion. The meeting was adjourned at 4:54pm.

Respectfully submitted,

Nicole DeNeane
City Clerk

ACCOMMODATIONS TAX ADVISORY COMMITTEE
10:00am, Wednesday, June 10, 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)

Absent: Chrissy Lorenz, Rod Turnage

Staff Present: Administrator Kerr, Deputy Administrator Kuester, Director Hamilton, Council Member Cohen

2. **Approval of previous meeting's minutes** – May 13, 2026

Ms. Bergwerf made a motion to approve the minutes of the May 13, 2026 meeting, and Ms. Miller seconded the motion. The motion passed unanimously.

3. **Presentations – Rebranding Candidates**

A. Black Dog Designs
B. Blue Ridge Creative Marketing
C. MandelaMade
D. Destination by Design
E. Blue Ion
F. Marketing Alliance

Representatives from Black Dog Designs, Blue Ridge Creative Marketing, MandelaMade, Destination by Design, Marketing Alliance, and Blue Ion gave brief presentations about their respective organizations and their approach to providing a rebrand for the City of Isle of Palms. Their presentations can be found on the City's website embedded in the agenda for this meeting.

Administrator Kerr asked Committee members to use the provided scoring sheet to grade the presentations and send those sheets to him in the next week. The scores and a vote will take place at the July meeting.

4. **Financial Statements**

Director Hamilton said ATAX revenues remain strong and expenditures are generally aligned with budget expectations. Available cash in the ATAX fund is up 15% over prior year. Revenue for Q1 were up 10% over prior year, Q2 up 6% but were down 13% in Q3. Interest income is up

DRAFT

25% over prior year. She noted that there will be a few expenses needing approval for overages at the next meeting.

Director Hamilton will provide clarity at regarding purchases and sales in the t-shirt giveaway program.

Mr. Williams asked if the City should adjust the FY27 budget in light of the “flat” ATAX revenues. Administrator Kerr said the Second Reading of the budget is in two weeks, and he doubts that staff could secure data in that time period to support making such changes. Director Hamilton reminded the Committee that the City budgets conservatively. Council Member Cohen said City Council watches tourism revenues closely.

5. **Old Business**

Discussion and consideration of FY27 Budget for Charleston Visitors’ Bureau

Mr. Campbell explained again to Committee members the difference between the money the CVB expects to receive from the City and what it expects to spend on behalf of the City. He said that difference is related to regional marketing. He clarified that the number does not reflect the anticipated revenue from the City. “The delta of several hundred thousand dollars is essentially the benefit that we are able to bring to the island thanks to having a regional marketing approach.”

Committee members asked if there is a better way to present that information so it does not look like they are spending more than they are receiving. Council Member Cohen explained that City Council needs clarity on that money is being spent.

MOTION: Ms. Bergwerf made a motion to approve the FY27 Budget for State Accommodations Tax Funds. Ms. Miller seconded the motion. The motion passed unanimously.

6. **New Business -- none**

7. **Miscellaneous Business**

The next meeting of the ATAX Committee will be Wednesday, July 8, 2026 at 10am. The agenda will include a consideration for the branding RFP.

8. **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, June 11, 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, Eric Cicora, Cindy Marrs

Staff Present: Administrator Kerr, Deputy Administrator Kuester, Council Member Miars

Absent: Todd Murphy, Charlotte Webster

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

MOTION: Ms. Popson made a motion to approve the minutes of the May 14, 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 setting a date for Resilience 101 Training with the SC Department of Resilience**

After some discussion, the Committee agreed that the September agenda would be dedicated to Resilience 101 Training. Administrator Kerr will invite members of the Planning Commission and the Board of Zoning Appeals to attend for their continuing education requirement.

B. **Discussion of suggested resources for matrix recommendations**

Committee members discussed areas of interest related to the matrix recommendations. Deputy Administrator Kuester shared staff's version of the Public Safety recommendations matrix. He would like the reconcile the work being done by the Committee with their recommendations so that it can be easily updated.

DRAFT

6. **New Business**

A. **Discussion of Tree Bank proposal**

Ms. Lovins referenced the material in the meeting packet to share the idea of creating a Tree Bank program using a portion of the monies in the City's tree fund. She proposed the "Get Rooted" program would act as a source of grant funding for residents wishing to plant trees on their property. Protocols, an application process, and a list of approved trees need to be developed and then approved by City Council.

Ms. Lovins said that education and public relations are critical to the success of the program, adding it could be incorporated into the native tree guide.

Administrator Kerr suggested it could be structured like the ATAX grant application process. Mr. Foy suggested a tiered reimbursement option depending on tree and location selections. City Clerk DeNeane will send the ATAX grant timeline to Ms. Lovins. Mr. Cicora will work on the eligibility requirements, application process, and marketing.

MOTION: Mr. Cicora made a motion to move forward with the development of a tree bank program. Ms. Popson seconded the motion. The motion passed unanimously.

B. **Discussion of Native Gardens and Landscaping Initiatives**

Ms. Smith pointed to information on the City's website related to a native landscape contest encouraging residents to share how their property supports native trees and plants. She would like to have two more judges to help with the contest.

She asked for input from the Committee about ways to revive the now-defunct Garden Club.

C. Discussion of EAC Table at IOP Farmer's Market

Ms. Lovins said she would be able to represent the EAC at the June Farmer's Market but is not available for July or August. The Committee's table will distribute the food compost buckets as well as rotate the Committee's posters used at the Resilience Expo.

7. **Miscellaneous**

The next meeting of the Environmental Advisory Committee will be Thursday, July 9, 2026 at 4pm.

8. **Adjournment**

Ms. Smith made a motion to adjourn, and Ms. Popson seconded the motion. The meeting was adjourned at 5:12pm.

Respectfully submitted,

Nicole DeNeane
City Clerk

Beach Preservation Committee
9:00am, Thursday, June 4, 2026
City Hall Council Chambers
1207 Palm Boulevard, Isle of Palms, SC

MINUTES

1. **Roll Call**

Present: Dietmar Ostermann, Alice Bova Wendi Pasterik, Dan Slotchiver, John Schilling, Council Member Cohen

Staff Present: Administrator Kerr, Deputy Administrator Kuester

2. **Citizen's Comments**

City Clerk DeNeane read a citizen's comment sent via email. That email is attached to these minutes.

3. **Approval of previous meeting's minutes – May 7, 2026**

MOTION: Mr. Slotchiver made a motion to approve, and Ms. Pasterik seconded the motion. The minutes of the May 7, 2026 meeting 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 discuss minimum healthy beach conditions. Mr. Creed used their work on Hilton Head Island as an example. He noted that Hilton Head Island has not adopted a minimum healthy beach condition.

Mr. Creed said the next steps for him and his team include establishing a "study" baseline which will consider where the beach wants to be. They will recommend this adjustable line be some number of feet seaward of development to the dune crest. From there, they will develop alternatives including scope and probable quantities and prepare an initial cost analysis. The group will return to the July 2 Beach Preservation Committee meeting for an initial review of the alternatives.

DRAFT

Mr. Creed said they have received very positive feedback from the regulatory agencies regarding their proposed alternatives. Sand via the USACE will likely not be considered in their analysis as they are concerned about its reliability as a sand source. They view this sand as supplemental.

B. **Update on Beach Renourishment project**

Administrator Kerr said Marinex is now under contract with the City for the maximum amount of sand. Marinex will work around the two properties that have not signed easements. The escrow agreement and funds are in place.

Staff has been meeting with Marinex regarding staging, and they anticipate mobilization to begin soon. Sand is expected to begin arriving mid-to-late July. Staff is also working on a predictive tool for the City's website so residents and visitors can estimate where the project will be.

Administrator Kerr reported that USACE is still working through the costs of having the mud balls removed on the south end of the island.

The Committee briefly discussed building some sort of dune protection at the properties where easements were not given.

5. **New Business**

NOTE: Due to a change in Dr. Elko's schedule, the Committee added in a conversation about the beach monitoring report and then held a discussion with the City's State lobbyists. Dr. Elko joined the meeting at the end for a discussion about the benefits of sand fencing and vegetation.

A. **Discussion of Hilton Head Island's beach monitoring report**

Mr. Schilling detailed what he likes about the beach monitoring report done by Foth/Olsen for Hilton Head Island. Mr. Ostermann asked Mr. Schilling to prepare a recommendation for the Committee to consider at their July meeting.

Mr. Schilling will send his thoughts to Administrator Kerr who will share them with Mr. Traynum to determine what changes are feasible.

B. **Discussion of State support for beach nourishment- Jim Merrill, Tompkins, Thompson & Brown Government Affairs**

Warren Thompkins and Campbell Mims spoke with the Committee about their efforts at the State level on behalf of the City of Isle of Palms.

Mr. Thompkins said somewhere between $7.5 million and $10 million will be set aside in the next State budget for beach concerns. He stated they would continue to seek funds for beach maintenance while also working to secure a permanent funding source for beach-related concerns.

Mr. Thompkins noted that changes to ATAX laws are problematic. They are seeking flexibility to allow coastal communities to find new sources of revenue to support beach maintenance. He hopes the four counties with beaches will work together on this issue.

Administrator Kerr will forward City Council's directives to the lobbyists to the Committee. He also explained to the Committee how the City received funding from SCPRT for the beach renourishment, noting the possibility of receiving more.

Mr. Thompkins said they work to secure funds for other City projects and capital purchases so that the City can redirect their funds to beach management.

Mr. Ostermann asked if the City has asked the lobbyists to "change this ridiculous classification of Wild Dunes as a closed beach." Administrator Kerr said they have not asked them to do that, but he will speak with City Council about it.

C. **Discussion of benefits of sand fencing and vegetation- Nicole Elko, Elko Coastal Consulting**

Dr. Nicole Elko joined the Committee to discuss the benefits of sand fencing and vegetation. Administrator Kerr noted that the City's plan for fencing and vegetation has not been fully developed yet. There is $75,000 outside of the project budget to cover these expenses. Dr. Elko stated that the installation of both is important and should be done immediately.

Administrator Kerr stated that a prior concern about sand fencing is the debris that it creates during storms. Dr. Elko explained that the intent of the fencing is to disappear into the dune as it grows while the vegetation will continue to grow up through the dune. She said roping and posts can help with protecting the vegetation. She prefers beach walkovers to beach paths. Administrator Kerr shared that the City secures beach walkovers through grants, and they are not part of this renourishment project.

Discussion ensued about the types of vegetation, options for their placement, and the best time to plant them.

6. **Miscellaneous Business**

Mr. Slotchiver asked when City Council will discuss becoming a federally-managed beach. Administrator Kerr said they City received noticed that the Federal government will fund $750,000 towards the study, and City Council will be discussing its matching portion later this month. The expense is not currently budgeted for FY27. Further discussion on the matter will take place within the Committee should City Council opt to move forward with this option.

The next meeting will include another update from Foth/Olsen, a discussion with the City's Federal lobbyist, and Mr. Schilling's recommendations to change the beach monitoring report.

The next meeting of the Beach Preservation Committee will be Thursday, July 2, 2026 at 8:30am.

7. **Adjournment**

Ms. Paterik made a motion to adjourn the meeting, and Mr. Schilling seconded the motion. The meeting was adjourned at 11:26am.

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 _____, 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: _____

City of Isle of Palms, SC
FY27 Budget with Forecasts for FY28 - FY36
6/24/2026

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	Reinstate FT Director of Building, Planning and Zoning	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 ($150k)	Police	618,500	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	Beach Preservation	14,320,330	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

Note
City Council Approval of FY27 Budget:
The City Council is currently in the process of approving the Fiscal Year 2027 (FY27) budget. This indicates that the detailed financial plan for FY27—covering all projected revenues and expenditures—has been fully reviewed and is expected to be formally ratified by the Council.
Future Budget Projections:
It's important to recognize that any budget projections beyond FY26 are currently unapproved. These figures are placeholders intended to provide an early view of future financial planning. They may change and will require formal approval at upcoming council meetings.

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	174,733	56,224	3,580,852	1,627,400	15,160	18,713	349,920	130,280	12,840,498
Total Revenues	**18,985,361**	**3,681,887**	**3,348,982**	**3,863,963**	**1,528,768**	**5,751,517**	**1,627,400**	**15,160**	**18,713**	**349,920**	**130,280**	**39,301,950**
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	710,000	581,500	14,700,330	950,000	-	-	-	-	21,976,830
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**	**2,392,490**	**1,137,657**	**15,777,434**	**2,445,578**	**12,140**	**15,170**	**344,166**	**13,506**	**47,467,784**
Net Transfers	**764,576**	**1,078,523**	**(745,744)**	**(1,464,584)**	**(434,844)**	**802,073**	**-**	**(3,000)**	**3,000**	**-**	**-**	**-**
Change in Fund Balance	**800,000**	**(376,923)**	**1,360,864**	**6,890**	**(43,733)**	**(9,223,844)**	**(818,178)**	**20**	**6,543**	**5,754**	**116,774**	**(8,165,833)**
FY2027 Projected Beginning Fund Balance	**6,303,379**	**16,474,410**	**7,173,269**	**5,772,993**	**1,924,100**	**11,336,436**	**4,352,878**	**32,120**	**83,095**	**19,371**	**4,349,428**	**57,821,479**
FY2027 Projected Ending Fund Balance	**7,103,379**	**16,097,487**	**8,534,133**	**5,779,883**	**1,880,367**	**2,112,592**	**3,534,700**	**32,140**	**89,638**	**25,125**	**4,466,202**	**49,655,645**
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
Total Changes to Expenditures	**(214,360)**	**-**	**-**	**12,661**	**-**	**(3,801,421)**	**5,075**	**-**	**-**	**(123)**	**(355)**	**(3,998,523)**

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
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		200,000						485,243
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	(1,344)		3,000	(102)					5,734
Updated beach renourishment grant from FY26 to FY27						1,800,000						1,800,000
												-
Total Changes to Revenue	**(420,421)**	**(9,532)**	**8,497**	**10,435**	**-**	**2,003,000**	**(102)**	**-**	**-**	**-**	**-**	**1,591,877**
Changes to Expenditures - (Increase)/Decrease:												
Find Great People recruiter-HR Manager	(16,500)											(16,500)
Business License Audit	(25,200)											(25,200)
Expense change based on forecast				(2,228)								(2,228)
Marina Greenspace & Parking correction							(500,000)					(500,000)
Updated beach renourishment spending from FY26 to FY27						(2,000,000)						(2,000,000)
Updated price of AI Traffic Signal				(50,000)								(50,000)
Total Changes to Expenditures	**(41,700)**	**-**	**-**	**(52,228)**	**-**	**(2,000,000)**	**(500,000)**	**-**	**-**	**-**	**-**	**(2,593,928)**
Changes to Transfers:												
Net change in transfers-	637,935	(635,459)	566,446	(60,622)		(180,819)	(325,006)					2,475
												-
Total Changes to Expenditures and Transfers - (Increase)/Decrease:	***596,235***	***(635,459)***	***566,446***	***(112,850)***	***-***	***(2,180,819)***	***(825,006)***	***-***	***-***	***-***	***-***	***(2,591,453)***
Final Draft Ending Fund Balance	7,103,379	16,097,487	8,534,133	5,779,883	1,880,368	2,112,592	3,534,700	32,140	89,638	25,124	4,466,202	49,655,646

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	174,733	56,224	3,580,852	1,627,400	15,160	18,713	349,920	130,280	12,840,498
Total Revenues	**18,985,361**	**3,681,887**	**3,348,982**	**3,863,963**	**1,528,768**	**5,751,517**	**1,627,400**	**15,160**	**18,713**	**349,920**	**130,280**	**39,301,950**
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	523,500	154,095	-	-	12,140	-	-	-	5,686,456
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	14,700,330	-	-	-	-	-	22,188,367
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**	**2,392,490**	**1,137,657**	**15,777,434**	**2,445,578**	**12,140**	**15,170**	**344,165**	**13,500**	**47,467,777**
Net Transfers	**764,576**	**1,078,523**	**(745,744)**	**(1,464,584)**	**(434,844)**	**802,073**	**-**	**(3,000)**	**3,000**	**-**	**-**	**-**
Change in Fund Balance	**800,000**	**(376,923)**	**1,360,864**	**6,890**	**(43,733)**	**(9,223,844)**	**(818,178)**	**20**	**6,543**	**5,754**	**116,780**	**(8,165,827)**
FY2027 Projected Beginning Fund Balance	**6,303,379**	**16,474,410**	**7,173,269**	**5,772,993**	**1,924,100**	**11,336,436**	**4,352,878**	**32,120**	**83,095**	**19,371**	**4,349,428**	**57,821,479**
FY2027 Projected Ending Fund Balance	**7,103,379**	**16,097,487**	**8,534,133**	**5,779,883**	**1,880,367**	**2,112,592**	**3,534,700**	**32,140**	**89,638**	**25,125**	**4,466,202**	**49,655,651**
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	34,728,218	39,301,950	34,281,838	34,507,123	33,268,064	34,002,143	34,753,641	35,485,486	36,179,117	36,913,012	37,216,663
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	29,296,911	47,467,784	36,015,048	29,236,222	29,030,021	28,910,734	30,241,022	32,714,925	35,269,765	33,362,791	62,241,576

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%**	**23%**	**24%**	**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%**	**28%**	**20%**	**27%**	**35%**	**37%**	**39%**	**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%**	**11%**	**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%**	**13%**	**9%**	**13%**	**16%**	**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%**	**34%**	**35%**	**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%**	**41%**	**29%**	**40%**	**51%**	**54%**	**57%**	**57%**	**56%**	**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	4,166,985
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	1,679,418
State Accommodations Tax Fund	3,610,788	3,896,560	3,837,389	3,863,963	3,945,249	4,052,176	4,164,589	4,272,203	4,380,831	4,473,057	4,522,891	4,588,301	4,575,523
Beach Preservation Fee Fund	3,010,612	5,208,800	2,593,649	5,751,517	2,267,583	2,335,619	2,408,395	2,488,439	2,573,912	2,654,134	2,736,821	2,824,643	2,630,316
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**	**34,728,218**	**39,301,950**	**34,281,838**	**34,507,123**	**33,268,064**	**34,002,143**	**34,753,641**	**35,485,486**	**36,179,117**	**36,913,012**	**37,216,663**

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	2,392,490	2,210,148	1,927,897	2,370,735	2,126,516	2,124,351	2,045,266	2,495,288	2,218,945	2,847,766
Beach Preservation Fee Fund	2,254,859	3,640,050	1,800,399	15,777,434	1,088,787	1,115,273	840,216	625,281	550,472	1,416,294	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**	**29,296,911**	**47,467,784**	**36,015,048**	**29,236,222**	**29,030,021**	**28,910,734**	**30,241,022**	**32,714,925**	**35,269,765**	**33,362,791**	**62,241,576**

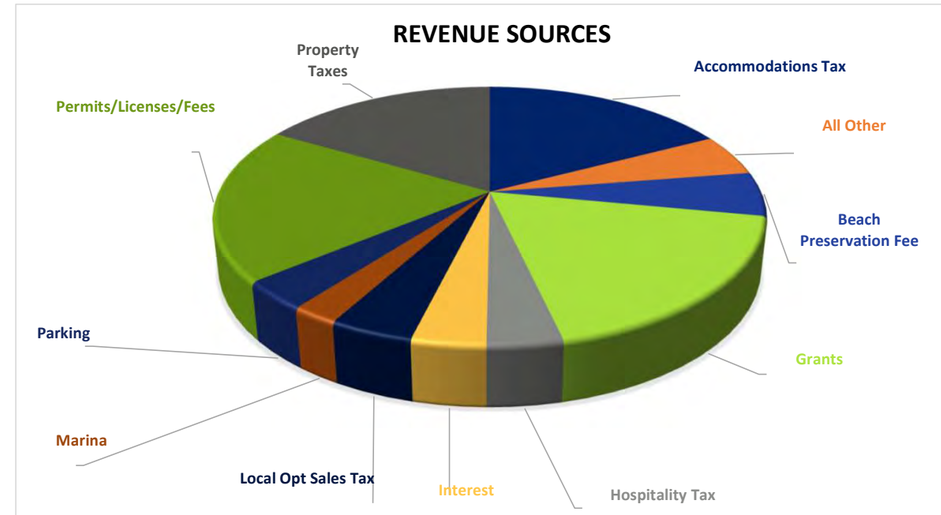
City of Isle of Palms, SC
FY27 Budget Planning Model

Fiscal Year Reference	2027

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

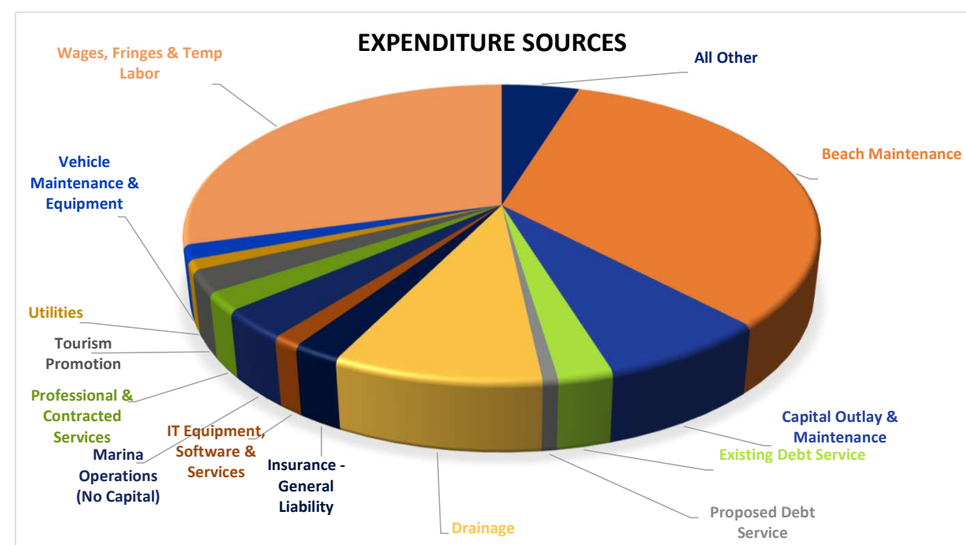
FY 2027 Revenue (Sources) Summary - All Funds

Revenues		($) Amount	%
Accommodations Tax	$	6,806,083	17%
All Other	$	2,036,627	5%
Beach Preservation Fee	$	2,170,665	6%
Grants	$	7,228,530	18%
Hospitality Tax	$	1,472,545	4%
Interest	$	1,449,551	4%
Local Opt Sales Tax	$	1,648,670	4%
Marina	$	927,400	2%
Parking	$	1,407,851	4%
Permits/Licenses/Fees	$	7,649,986	19%
Property Taxes	$	6,504,043	17%
Total Revenues	**$**	**39,301,950**	**100%**
	check	-	



FY 2027 Expenditure (Sources) Summary - All Funds

Expenditures		($) Amount	%
All Other	$	2,247,217	5%
Beach Maintenance	$	15,777,434	33%
Capital Outlay & Maintenance	$	3,459,117	7%
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	29%
Total Expenditures		**47,467,784**	**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	4,166,985
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	7,584,451
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**	**(4,296,028)**
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	12,808,266

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	3,863,963	3,945,249	4,052,176	4,164,589	4,272,203	4,380,831	4,473,057	4,522,891	4,588,301	4,575,523
Expenditures	1,738,692	1,703,262	2,516,833	2,408,502	(108,331)	2,392,490	2,210,148	1,927,897	2,370,735	2,126,516	2,124,351	2,045,266	2,495,288	2,218,945	2,847,766
Transfers In	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	1,133,147	1,331,421	1,460,781	1,410,781	(50,000)	1,464,584	963,640	753,000	753,000	1,203,000	1,253,000	2,703,000	4,003,000	1,703,000	9,108,564
Net	**738,949**	**861,877**	**(406,840)**	**18,106**	**424,946**	**6,890**	**771,462**	**1,371,279**	**1,040,854**	**942,687**	**1,003,480**	**(275,208)**	**(1,975,398)**	**666,355**	**(7,380,807)**
Fund Balance	4,893,010	5,754,887	-	5,772,993	5,772,993	5,779,883	6,551,345	7,922,623	8,963,477	9,906,164	10,909,644	10,634,436	8,659,038	9,325,393	1,944,586

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	1,679,418
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	1,896,113
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**	**(952,809)**
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	3,003,958

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	2,593,649	625,417	5,751,517	2,267,583	2,335,619	2,408,395	2,488,439	2,573,912	2,654,134	2,736,821	2,824,643	2,630,316
Expenditures	2,254,859	3,640,050	930,000	1,800,399	870,399	15,777,434	1,088,787	1,115,273	840,216	625,281	550,472	1,416,294	561,248	1,166,839	29,052,571
Transfers In	-	-	-	-	-	802,073	-	-	-	-	-	-	-	-	13,211,127
Transfers Out	-	127,040	-	-	-	-	-	-	-	-	-	-	-	-	-
Net	**755,754**	**1,441,711**	**1,038,232**	**793,250**	**(244,982)**	**(9,223,844)**	**1,178,797**	**1,220,346**	**1,568,179**	**1,863,158**	**2,023,440**	**1,237,840**	**2,175,573**	**1,657,804**	**(13,211,127)**
Fund Balance	9,101,476	10,543,186	-	11,336,436	11,336,436	2,112,592	3,291,389	4,511,735	6,079,914	7,943,072	9,966,512	11,204,353	13,379,925	15,037,729	1,826,602

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	34,728,218	2,031,585	39,301,950	34,281,838	34,507,123	33,268,064	34,002,143	34,753,641	35,485,486	36,179,117	36,913,012	37,216,663
Expenditures	24,103,374	28,109,356	30,141,721	29,296,911	(844,810)	47,467,784	36,015,048	29,236,222	29,030,021	28,910,734	30,241,022	32,714,925	35,269,765	33,362,791	62,241,576
Transfers In	4,694,002	7,614,545	5,235,808	5,063,808	(172,000)	3,726,695	4,222,407	2,602,661	2,078,565	3,095,450	3,151,009	7,784,265	12,679,533	4,953,179	19,493,563
Transfers Out	4,694,002	7,614,545	5,235,808	5,063,808	(172,000)	3,726,695	4,222,407	2,602,661	2,078,565	3,095,450	3,151,009	7,784,265	12,679,533	4,953,179	19,493,563
Fund Balance	45,714,639	52,390,170	5,162,166	57,821,479	52,659,313	49,655,644	47,922,435	53,193,336	57,431,379	62,522,789	67,035,408	69,805,970	70,715,322	74,265,544	49,240,631
Net	**5,356,993**	**6,501,936**	**2,554,911**	**5,431,307**	**2,876,393**	**(8,165,835)**	**(1,733,212)**	**5,270,901**	**4,238,043**	**5,091,410**	**4,512,620**	**2,770,561**	**909,352**	**3,550,221**	**(25,024,913)**
			OK												

.

Fiscal Year	2024	2025	Budget FY26	2026	Inc/(Dec) From FY26 Budget	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Total Unrestricted Fund Balances	21,853,466	24,327,837	5,162,166	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	16,194,382	17,501,659	21,437,338	24,461,746	27,627,183	29,981,169	30,757,803	28,384,537	30,386,454	17,756,810
Total Beach Fund Balance	9,101,476	10,543,186	-	11,336,436	11,336,436	2,112,592	3,291,389	4,511,735	6,079,914	7,943,072	9,966,512	11,204,353	13,379,925	15,037,729	1,826,602
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	53,468,601	48,306,435	46,120,945	44,198,096	49,259,925	53,268,256	58,108,057	62,345,836	64,816,956	65,400,812	68,597,968	43,190,862
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	57,821,479	52,659,313	49,655,645	47,922,435	53,193,336	57,431,379	62,522,789	67,035,408	69,805,970	70,715,322	74,265,544	49,240,631

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	4,166,985
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	3,288,423
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	20,392,717
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	7,584,451
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**	**(4,296,028)**
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	12,808,266

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	5,779,883	6,551,345	7,922,623	8,963,477	9,906,164	10,909,644	10,634,436	8,659,038	9,325,393
Revenues	3,610,788	3,896,560	3,570,774	3,837,389	266,615	3,863,963	3,945,249	4,052,176	4,164,589	4,272,203	4,380,831	4,473,057	4,522,891	4,588,301	4,575,523
Expenditures	1,738,692	1,703,262	2,516,833	2,408,502	(108,331)	2,392,490	2,210,148	1,927,897	2,370,735	2,126,516	2,124,351	2,045,266	2,495,288	2,218,945	2,847,766
Revenues over (under) expenditures	1,872,096	2,193,298	1,053,941	1,428,887	374,946	1,471,473	1,735,102	2,124,279	1,793,854	2,145,687	2,256,480	2,427,792	2,027,602	2,369,355	1,727,757
Fund Balance before Transfers	6,026,156	7,086,308	6,808,828	7,183,774	374,946	7,244,466	7,514,985	8,675,623	9,716,477	11,109,164	12,162,644	13,337,436	12,662,038	11,028,393	11,053,150
Transfers In	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	1,133,147	1,331,421	1,460,781	1,410,781	(50,000)	1,464,584	963,640	753,000	753,000	1,203,000	1,253,000	2,703,000	4,003,000	1,703,000	9,108,564
Net	**738,949**	**861,877**	**(406,840)**	**18,106**	**424,946**	**6,890**	**771,462**	**1,371,279**	**1,040,854**	**942,687**	**1,003,480**	**(275,208)**	**(1,975,398)**	**666,355**	**(7,380,807)**
Fund Balance	4,893,010	5,754,887	5,348,047	5,772,993	424,946	5,779,883	6,551,345	7,922,623	8,963,477	9,906,164	10,909,644	10,634,436	8,659,038	9,325,393	1,944,586

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	1,679,418
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	943,303
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	4,900,070
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	1,896,113
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**	**(952,809)**
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	3,003,958

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	-	11,336,436	2,112,592	3,291,389	4,511,735	6,079,914	7,943,072	9,966,512	11,204,353	13,379,925	15,037,729
Revenues	3,010,612	5,208,800	1,968,232	2,593,649	625,417	5,751,517	2,267,583	2,335,619	2,408,395	2,488,439	2,573,912	2,654,134	2,736,821	2,824,643	2,630,316
Expenditures	2,254,859	3,640,050	930,000	1,800,399	870,399	15,777,434	1,088,787	1,115,273	840,216	625,281	550,472	1,416,294	561,248	1,166,839	29,052,571
Revenues over (under) expenditures	755,753	1,568,750	1,038,232	793,250	(244,982)	(10,025,917)	1,178,797	1,220,346	1,568,179	1,863,158	2,023,440	1,237,840	2,175,573	1,657,804	(26,422,255)
Fund Balance before Transfers	9,101,476	10,670,226	11,581,418	11,336,436	(244,982)	1,310,519	3,291,389	4,511,735	6,079,914	7,943,072	9,966,512	11,204,353	13,379,925	15,037,729	(11,384,525)
Transfers In	-	-	-	-	-	802,073	-	-	-	-	-	-	-	-	13,211,127
Transfers Out	-	127,040	-	-	-	-	-	-	-	-	-	-	-	-	-
Net	**755,754**	**1,441,711**	**1,038,232**	**793,250**	**(244,982)**	**(9,223,844)**	**1,178,797**	**1,220,346**	**1,568,179**	**1,863,158**	**2,023,440**	**1,237,840**	**2,175,573**	**1,657,804**	**(13,211,127)**
Fund Balance	9,101,476	10,543,186	11,581,418	11,336,436	(244,982)	2,112,592	3,291,389	4,511,735	6,079,914	7,943,072	9,966,512	11,204,353	13,379,925	15,037,729	1,826,602

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

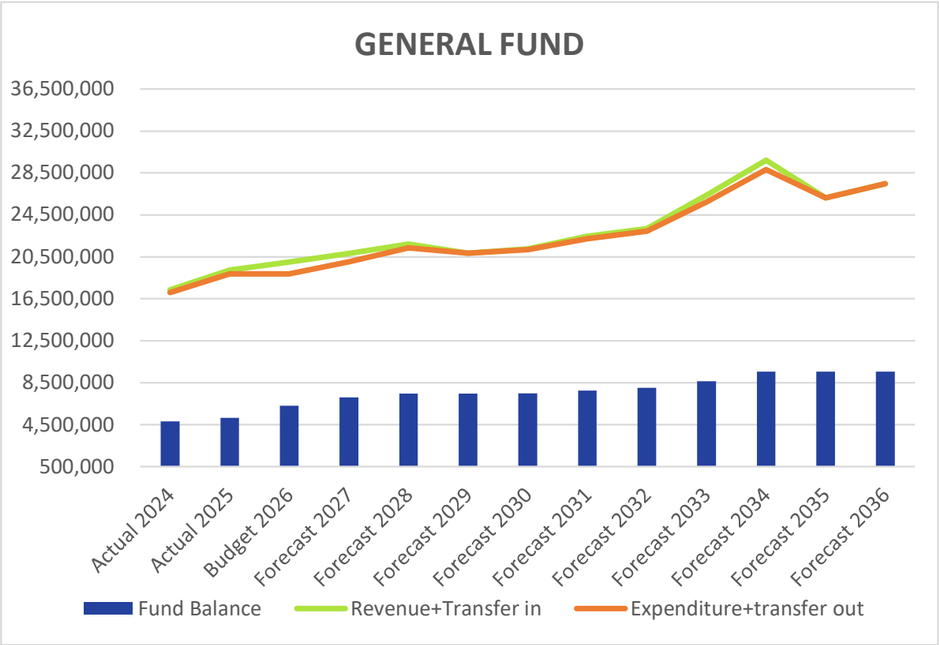
Total Funds

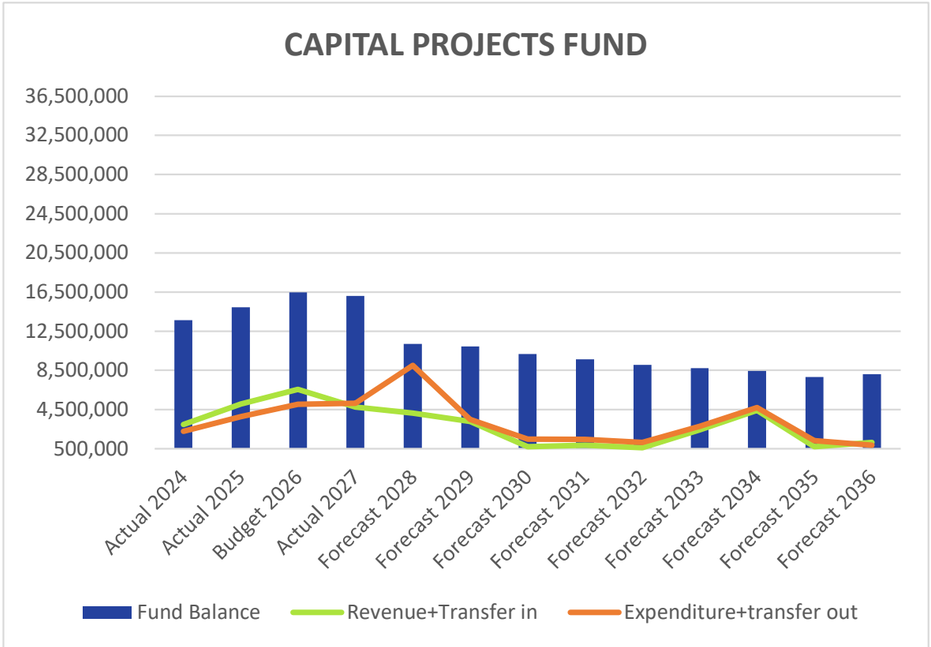
Fiscal Year	2024	2025	Budget FY26	2026	Inc/(Dec) From FY26 Budget	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Beginning Fund Balance	40,276,797	45,714,639	52,390,170	52,390,172	-	57,821,479	49,655,645	47,922,435	53,193,336	57,431,379	62,522,789	67,035,408	69,805,970	70,715,322	74,265,544
Revenues	29,460,367	34,611,292	32,696,633	34,728,218	2,031,585	39,301,950	34,281,838	34,507,123	33,268,064	34,002,143	34,753,641	35,485,486	36,179,117	36,913,012	37,216,663
Expenditures	24,103,374	28,109,356	30,141,721	29,296,911	(844,810)	47,467,784	36,015,048	29,236,222	29,030,021	28,910,734	30,241,022	32,714,925	35,269,765	33,362,791	62,241,576
Transfers In	4,694,002	7,614,545	5,235,808	5,063,808	(172,000)	3,726,695	4,222,407	2,602,661	2,078,565	3,095,450	3,151,009	7,784,265	12,679,533	4,953,179	19,493,563
Transfers Out	4,694,002	7,614,545	5,235,808	5,063,808	(172,000)	3,726,695	4,222,407	2,602,661	2,078,565	3,095,450	3,151,009	7,784,265	12,679,533	4,953,179	19,493,563
Fund Balance	45,714,639	52,390,170	54,945,083	57,821,479	2,876,396	49,655,644	47,922,435	53,193,336	57,431,379	62,522,789	67,035,408	69,805,970	70,715,322	74,265,544	49,240,631
Net	**5,356,993**	**6,501,936**	**2,554,911**	**5,431,305**	**2,876,393**	**(8,165,835)**	**(1,733,212)**	**5,270,901**	**4,238,043**	**5,091,410**	**4,512,620**	**2,770,561**	**909,352**	**3,550,221**	**(25,024,913)**
			OK												

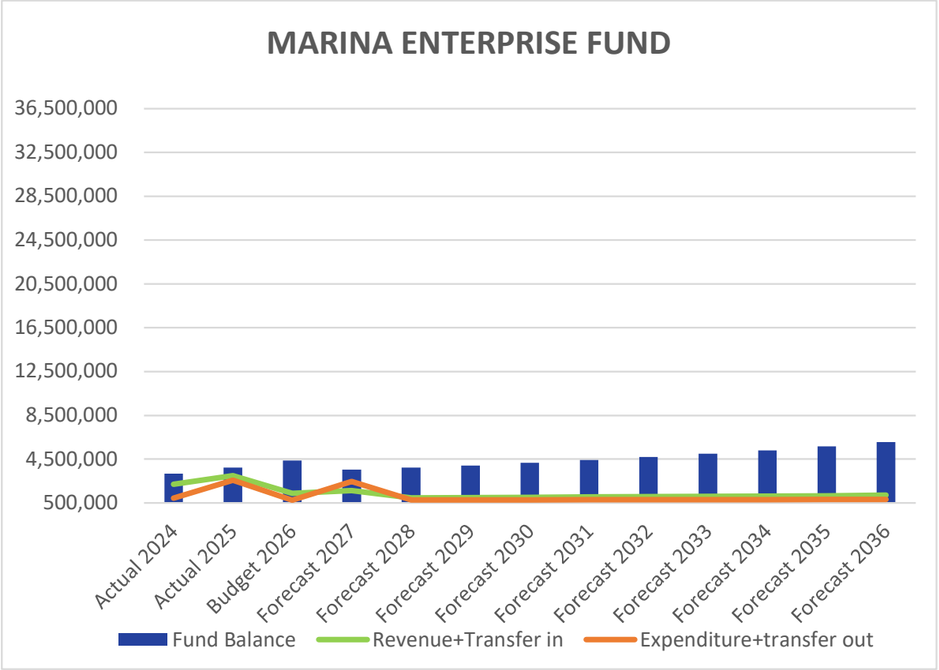
.

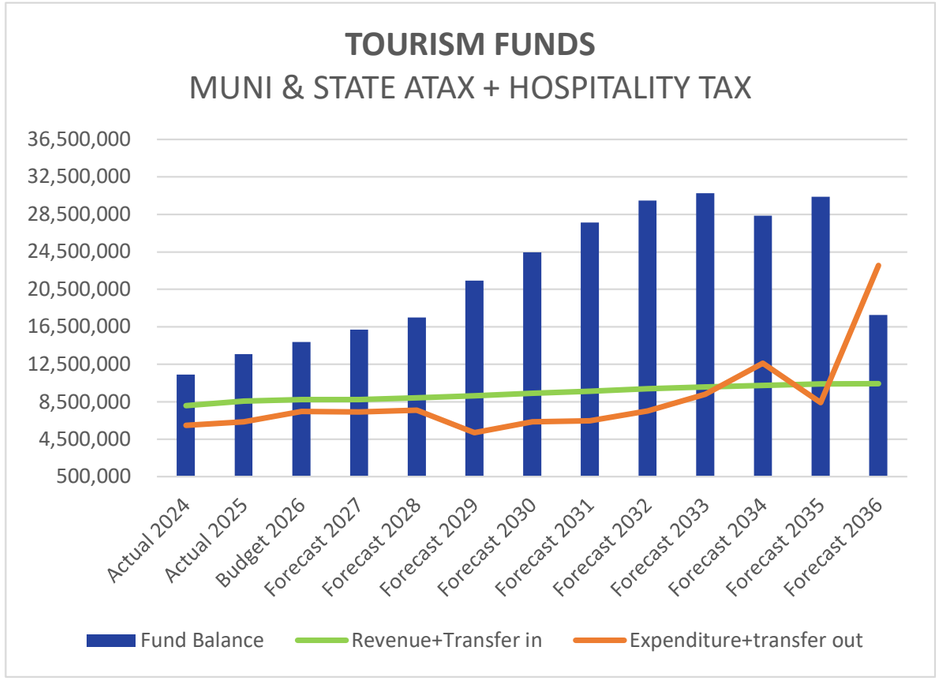
Fiscal Year	2024	2025	Budget FY26	2026	Inc/(Dec) From FY26 Budget	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Total Unrestricted Fund Balances	21,853,466	24,327,837	25,761,481	27,127,217	1,365,736	27,667,068	23,245,507	23,138,346	22,540,796	22,338,376	22,184,769	22,627,112	23,394,018	22,916,466	23,334,795
Total Tourism Fund Balances	11,401,402	13,578,213	13,125,057	14,870,362	1,745,305	16,194,382	17,501,659	21,437,338	24,461,746	27,627,183	29,981,169	30,757,803	28,384,537	30,386,454	17,756,810
Total Beach Fund Balance	9,101,476	10,543,186	11,581,418	11,336,436	(244,982)	2,112,592	3,291,389	4,511,735	6,079,914	7,943,072	9,966,512	11,204,353	13,379,925	15,037,729	1,826,602
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	53,468,601	2,845,773	46,120,945	44,198,096	49,259,925	53,268,256	58,108,057	62,345,836	64,816,956	65,400,812	68,597,968	43,190,862
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	57,821,479	2,876,396	49,655,645	47,922,435	53,193,336	57,431,379	62,522,789	67,035,408	69,805,970	70,715,322	74,265,544	49,240,631

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

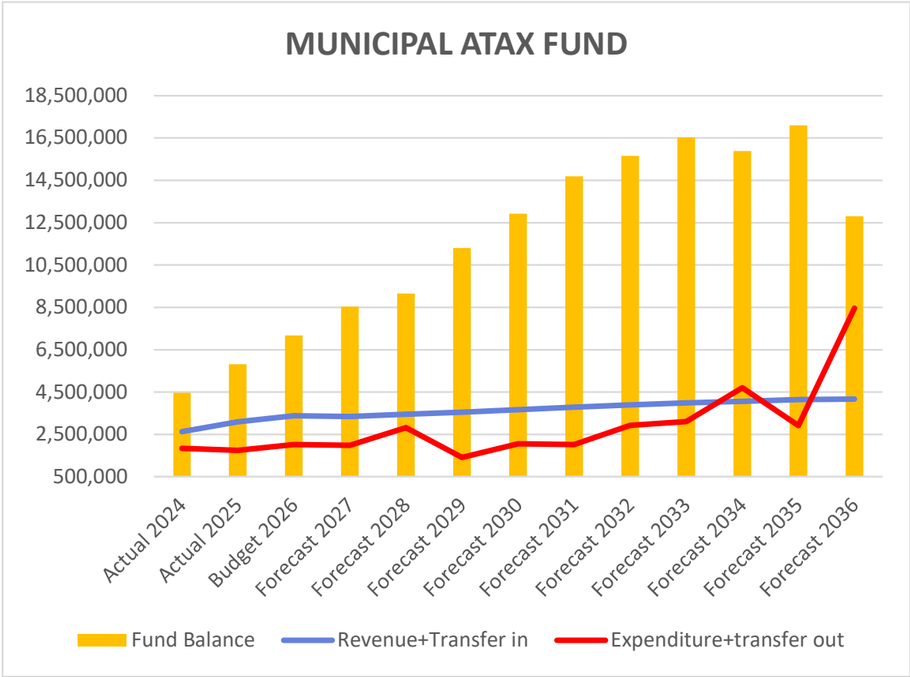


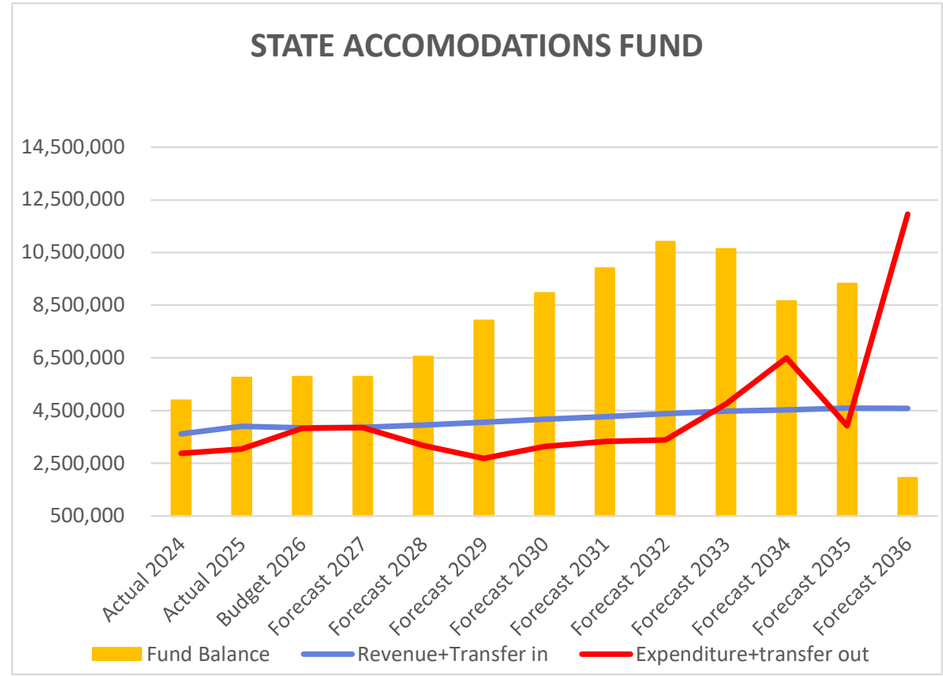


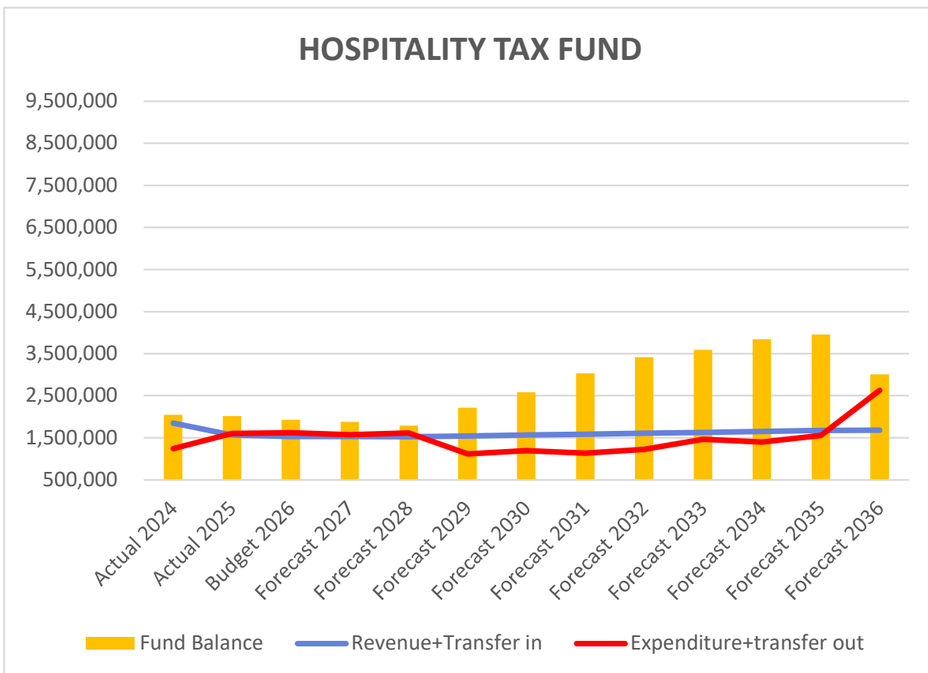


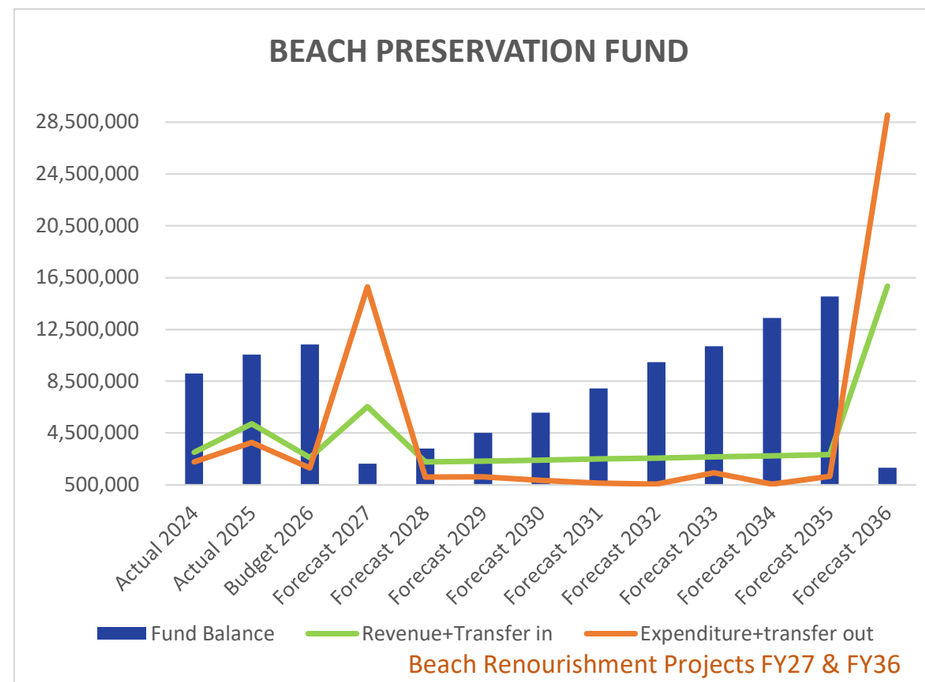


CITY OF ISLE OF PALMS - HISTORICAL AND FORECASTED ENDING FUND BALANCES









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	Council annual wages	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
10-4020.5010	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
	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

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
10-4110.5001 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
10-4120.5010 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
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	-

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
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
10-4920.5064	EMPLOYEE TRAINING	1,171	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
10-4920.5079	MISC. & CONTINGENCY EXP	655	153	400	800	820	841	862	883	905	928	951	975	999
	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*
	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
	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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
	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*
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
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
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
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
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
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

	Actual 2025	Forecast 2026	Increase/Decrease From Actual 2025	Projected 2027	Increase/Decrease From Forecast 2026
	-	-	-	-	-
Liability insurance	1,336	1,900	564	1,948	47
	152	-	(152)	-	-
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
Includes jury duty payments	153	400	247	800	400
	-	-	-	-	-
	351,886	354,773	2,887	433,790	79,017
	2,054,761	2,450,476	395,715	2,705,954	255,478
			-		-
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
Approximately 9% of regular pay. Includes two new patrol officers in FY27.	177,143	187,876	10,733	199,229	11,353
	-	-	-	-	-
FICA rate is 7.65%	152,595	165,296	12,701	202,321	37,025
PORS & SCRS employer contribution rates are 21.24% & 18.56% respectively.	407,121	458,329	51,208	542,596	84,267
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
Based on current SCMIT rates (including an experience modifier) and forecasted salaries.	121,913	128,000	6,087	135,432	7,432
Paper, ink, toner and basic office supplies.	13,521	12,000	(1,521)	14,160	2,160
	1,490	2,000	510	2,000	-
Includes hosting of a Tri-County Police Chiefs meeting and/or the SC FBI Group	2,033	3,000	967	3,000	-
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
Increased based on actual	62,025	57,000	(5,025)	60,021	3,021
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
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
	7,878	8,000	122	8,200	200
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)
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)
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
Non-building expense, blowers, sign post digger	5,640	7,500	1,860	8,250	750
Normal replacement of uniforms and 2 new staff.	31,164	23,000	(8,164)	25,300	2,300
Building cleaning supplies	4,882	5,000	118	5,125	125
Based on actual.	7,629	6,500	(1,129)	6,663	162
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
Police copier	3,656	3,000	(656)	3,000	-
$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
Annual CALEA continuation	6,006	5,000	(1,006)	5,125	125
Critter Control Traps for Coyotes ($6K) and Evidence Hazmat Cleaning ($2K).	12,120	12,000	(120)	8,400	(3,600)
Allowance for increased promotional and recruitment efforts (National Night Out and Community Events), and investigative fees.	6,028	9,000	2,972	9,000	-
Includes $2,500 for food, vet appointment, and kennel maintenance supplies for PD K-9 program	3,624	4,000	376	4,400	400
	-	-	-	-	-
	3,593,289	3,827,181	233,892	4,523,571	696,390
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
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)
	-	360	360	20,000	19,640
FICA rate is 7.65%	233,871	243,787	9,916	276,731	32,944
PORS & SCRS employer contribution rates are 21.24% & 18.56% respectively.	644,733	675,679	30,946	766,627	90,948
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

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
10-4510.5007 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
NON-CAPITAL TOOLS & 10-4520.5025 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)
NON-CAPITAL TOOLS & 10-4720.5025 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	-
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	-

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
10-4720.5049	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 NON-CAPITAL TOOLS &	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
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
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

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
10-4820.5016	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	-
10-4820.5025	NON-CAPITAL TOOLS & 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*		1,202,578	1,326,191	123,613	1,390,435	64,244
	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	-																-		
10-3900.4901	Transfers in	1,488,628	2,440,354	-	-	-	-	-	-	-	-	-	-	-	Incls transfers in from Tourism funds for BSOs and Marina Parking Attendant ($60k), 7 Police Officers ($776.9k), Victims Advocate ($3k), Police summer OT ($20k), 8 Firefighters and 50% of Fire Inspector ($889.5k), 3 Paramedics ($339.4k), 50% of Public Wks fuel ($45k) & temps ($124k), Front Beach restroom attendant ($30.4k) and Public Relations/Media Coordinator ($42.1k from CVB 30% Funds) 2 CDL Drivers ($176.2K) , 1 Code Enforcement Officer ($80k) and STR Coordinator ($79.2k)	2,440,354	-	(2,440,354)	-	-

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
	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 - Public Works	*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)
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	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	442,058	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	4,166,985		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):														Debt Service			-		-
30-4120.5009	Principal	136,778	130,753	131,795	142,081	148,357	89,588	91,021	92,477	-	-	-	-	-	Includes Rentalscape STR compliance software ($55.3k) SBITA as defined in GASB 96.	130,753	131,795	1,042	142,081	10,286
30-4120.5011	Interest	24,835	28,704	34,375	17,376	11,100	4,369	2,936	1,753	-	-	-	-	-	Includes Rentalscape STR compliance software ($10.2k) SBITA as defined in GASB 96.	28,704	34,375	5,671	17,376	(16,999)
	Total - Debt service (existing):	161,613	159,457	166,170	159,457	159,457	93,957	93,957	94,230	-	-	-	-	-		159,457	166,170	6,713	159,457	(6,713)
	Debt service (proposed):																			-
	Principal repayments	-	-		-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Interest	-	-		-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Debt service (proposed):	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total expenditures	1,017,141	867,086	1,031,738	1,242,374	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	3,288,423		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	-	-	-	-	-	-	-	-	-	-	-	-	(5,284,451)	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)	(7,584,451)		(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)	(7,584,451)		(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	(4,296,028)		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	12,558,266		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	12,558,266		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	12,808,266		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%	307.37%		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%	1457.87%		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	(4,296,028)		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	68,918	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	1,679,418		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	943,303		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	-	-	-	-	-	-	-	-	-	-	-	-	(1,321,113)		-	-	-	-	-
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)	(1,896,113)
	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)	(1,896,113)
	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	(952,809)
	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	2,753,958
	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	2,753,958
	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	3,003,958
	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%	178.87%
	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%	408.08%
	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	(952,809)

	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	170,732	182,235	213,901	249,548	278,862	307,623	318,385	285,125	265,780	166,551	Interest income based on 3% annual rate of LGIP investment balance.	247,037	220,497	(26,540)	170,732	(49,765)
	Growth	105.59%	-8.21%	-10.74%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%		n/a	-10.74%	n/a	-22.57%	n/a
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
	Growth	n/a	-66.13%	-100.00%	-4.38%	-100.00%	1.00%	1.00%	1.00%	1.00%	1.00%	-100.00%	1.00%	1.00%		n/a	-100.00%	n/a	n/a	n/a
	Proposed Operating Revenue																			-
	Recurring Annually	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Structured	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Proposed Operating Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total revenues	3,610,788	3,827,592	3,837,389	3,863,963	3,945,249	4,052,176	4,164,589	4,272,203	4,380,831	4,473,057	4,522,891	4,588,301	4,575,523		3,827,592	3,837,389	9,797	3,863,963	26,574
	Actual growth	-1.32%	6.00%	0.26%	0.69%	2.10%	2.71%	2.77%	2.58%	2.54%	2.11%	1.11%	1.45%	-0.28%		#DIV/0!	n/a	n/a	0.95%	0.69%
	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 $25K	-	-	-	-	-
	Cash Funded (Dashboard)	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Cash Funded (CIP)	365,681	216,024	815,667	710,000	501,000	178,500	672,000	385,500	340,000	216,500	621,000	298,000	879,000		216,024	815,667	599,643	710,000	(105,667)
	Proposed Operating Expenses																	-		-
	Recurring Annually	-	-		-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Structured	-	-		-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Proposed Operating Expenses	-	-		-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Debt service (existing):																	-		-
50-4520.5009	Principal	82,439	83,815	83,815	87,048	88,641	90,263	-	-	-	-	-	-	-	Debt service for 75' ladder truck.	83,815	83,815	-	87,048	3,233
50-4520.5011	Interest	9,476	8,099	8,099	4,867	3,274	1,652	-	-	-	-	-	-	-	Debt service for 75' ladder truck.	8,099	8,099	-	4,867	(3,232)
	Total - Debt service (existing):	91,915	91,914	91,914	91,915	91,915	91,915	-	-	-	-	-	-	-		91,914	91,914	-	91,915	1
	Debt service (proposed):																	-		-
	Principal repayments	-	-		-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Interest	-	-		-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Debt service (proposed):	-	-		-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total expenditures	1,738,692	1,703,262	2,408,502	2,392,490	2,210,148	1,927,897	2,370,735	2,126,516	2,124,351	2,045,266	2,495,288	2,218,945	2,847,766		1,703,262	2,408,502	867,344	2,392,490	(16,012)
	Actual growth	-2.07%	-2.04%	41.41%	-0.66%	-7.62%	-12.77%	22.97%	-10.30%	-0.10%	-3.72%	22.00%	-11.07%	28.34%		-2.04%	n/a	n/a	40.47%	-0.66%
																		-		-

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:																			
	Revenues over (under) expenditures	1,872,096	2,124,330	1,428,887	1,471,473	1,735,102	2,124,279	1,793,854	2,145,687	2,256,480	2,427,792	2,027,602	2,369,355	1,727,757		2,124,330	1,428,887	(857,547)	1,471,473	42,586
	Other Financing Sources (Uses):																			
	Sale of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Lease Liabilities	-	68,968	-	-	-	-	-	-	-	-	-	-	-		68,968	-	(68,968)	-	-
50-3900.4901	Transfers in																	-		-
	Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From General Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From Capital Projects Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	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	-	-	-	(802,073)	-	-	-	-	-	-	-	-	(6,605,564)	Transfers to Beach preservation fee fund for beach renourishment.	-	-	-	(802,073)	(802,073)
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)	(1,464,584)	(963,640)	(753,000)	(753,000)	(1,203,000)	(1,253,000)	(2,703,000)	(4,003,000)	(1,703,000)	(9,108,564)		(1,331,421)	(1,410,781)	(79,360)	(1,464,584)	(53,803)
	Total other financing sources (uses)	(1,133,147)	(1,262,453)	(1,410,781)	(1,464,584)	(963,640)	(753,000)	(753,000)	(1,203,000)	(1,253,000)	(2,703,000)	(4,003,000)	(1,703,000)	(9,108,564)		(1,262,453)	(1,410,781)	(148,328)	(1,464,584)	(53,803)
	Net change in fund balances	738,949	861,877	18,106	6,890	771,462	1,371,279	1,040,854	942,687	1,003,480	(275,208)	(1,975,398)	666,355	(7,380,807)		861,877	18,106	(1,005,875)	6,890	(11,216)
	Fund Balances:																			
	Nonspendable																			
	<placeholder>	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Nonspendable	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Restricted																	-		-
	Tourism Related	4,893,009	5,504,887	5,522,993	5,529,883	6,301,345	7,672,623	8,713,477	9,656,164	10,659,644	10,384,436	8,409,038	9,075,393	1,694,586		5,504,887	5,522,993	18,106	5,529,883	6,890
	Total - Restricted	4,893,010	5,504,887	5,522,993	5,529,883	6,301,345	7,672,623	8,713,477	9,656,164	10,659,644	10,384,436	8,409,038	9,075,393	1,694,586		5,504,887	5,522,993	18,106	5,529,883	6,890
	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	5,779,883	6,551,345	7,922,623	8,963,477	9,906,164	10,909,644	10,634,436	8,659,038	9,325,393	1,944,586		5,754,887	5,772,993	18,106	5,779,883	24,996
	Total Fund Balance - % of Revenues	135.5%	150.4%	150.4%	149.6%	166.06%	195.52%	215.23%	231.87%	249.03%	237.74%	191.45%	203.24%	42.50%		150.4%	150.4%	184.8%	149.6%	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%	241.6%	296.42%	410.95%	378.09%	465.84%	513.55%	519.95%	347.02%	420.26%	68.28%		337.9%	239.7%	2.1%	241.6%	0.0%
	Net Earnings	738,949	861,877	18,106	6,890	771,462	1,371,279	1,040,854	942,687	1,003,480	(275,208)	(1,975,398)	666,355	(7,380,807)		861,877	18,106	(1,005,875)	6,890	(854,987)

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	-	3,324,000	-	-	-	-	-	-	-	-	-	Reallocated remaining balance of Marina dredging SCPRT grant. Applying for all federal and state grants and earmarks.	972,740	-	(972,740)	3,324,000	3,324,000
58-3450.4111	Federal Grant Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	Applying for all federal grants	-	-	-	-	-
58-3500.4505	Interest	486,294	465,880	465,546	185,852	53,505	77,259	104,868	138,841	177,323	209,613	243,409	281,363	36,170	Interest income based on 3% annual rate of LGIP investment balance.	465,880	465,546	(334)	185,852	(279,694)
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	2,593,649	5,751,517	2,267,583	2,335,619	2,408,395	2,488,439	2,573,912	2,654,134	2,736,821	2,824,643	2,630,316		5,208,800	2,593,649	(2,615,151)	5,751,517	3,157,868
	Actual growth	33.02%	73.01%	-50.21%	121.75%	-60.57%	3.00%	3.12%	3.32%	3.43%	3.12%	3.12%	3.21%	-6.88%		n/a	-50.21%	n/a	121.75%	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)	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	B Cash Funded (CIP)	17,950	896,627	-	14,700,330	928,450	987,004	710,664	494,434	418,317	1,282,816	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)	14,700,330	14,700,330
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	1,800,399	15,777,434	1,088,787	1,115,273	840,216	625,281	550,472	1,416,294	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	1,800,399	15,777,434	1,088,787	1,115,273	840,216	625,281	550,472	1,416,294	561,248	1,166,839	29,052,571		3,640,050	1,800,399	(1,839,651)	15,777,434	13,977,034
	Actual growth	448.23%	61.43%	-50.54%	776.33%	-93.10%	2.43%	-24.66%	-25.58%	-11.96%	157.29%	-60.37%	107.90%	2389.85%		n/a	-50.54%	n/a	776.33%	n/a
	Revenues over (under) expenditures	755,753	1,568,750	793,250	(10,025,917)	1,178,797	1,220,346	1,568,179	1,863,158	2,023,440	1,237,840	2,175,573	1,657,804	(26,422,255)		1,568,750	793,250	(775,500)	(10,025,917)	(10,819,167)
	Other Financing Sources (Uses):																			
	Transfers in																			
57-3900.4901	Transfers in	-	-		-	-	-	-	-	-	-	-	-	-	FY27 transferred in from Municipal A-Tax ($675k)and ($675k) State A-Tax for large beach renourishment project	-	-	-	-	-
	From General Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	% of Shortfall Transferred in	-	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		0.00%	0.00%	0%	0.00%	0.00%
	From Capital Projects Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	% of Shortfall Transferred in	-	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		0.00%	0.00%	0%	0.00%	0.00%
	From Municipal Accommodations Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-	5,284,451		-	-	-	-	-
	% of Shortfall Transferred in	-	-	0.00%	0.00%	1.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	20.00%		0.00%	0.00%	0%	0.00%	0.00%
	From State Accommodations Tax Fund	-	-	-	802,073	-	-	-	-	-	-	-	-	6,605,564		-	-	-	802,073	802,073
	% of Shortfall Transferred in	-	-	0.00%	8.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	25.00%		0.00%	0.00%	0%	8.00%	8.00%
	From Hospitality Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	1,321,113		-	-	-	-	-
	% of Shortfall Transferred in	-	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	5.00%		0.00%	0.00%	0%	0.00%	0.00%
	From Marina Enterprise Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	% of Shortfall Transferred in	-	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		0.00%	0.00%	0%	0.00%	0.00%
	From Victim Assistance Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	% of Shortfall Transferred in	-	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		0.00%	0.00%	0%	0.00%	0.00%
	From Recreation Building Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	% of Shortfall Transferred in	-	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		0.00%	0.00%	0%	0.00%	0.00%
	Total - Transfers in	-	-	-	802,073	-	-	-	-	-	-	-	-	13,211,127		-	-	-	802,073	802,073
	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)	-	802,073	-	-	-	-	-	-	-	-	13,211,127		(127,040)	-	127,040	802,073	802,073
	Net change in fund balances	755,753	1,441,710	793,250	(9,223,844)	1,178,797	1,220,346	1,568,179	1,863,158	2,023,440	1,237,840	2,175,573	1,657,804	(13,211,127)		1,441,710	793,250	(648,460)	(9,223,844)	(10,017,093)
	Fund Balances:																			
	Nonspendable																			
	<placeholder>	-	-		-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Nonspendable	-	-		-	-	-	-	-	-	-	-	-	-		-	-	-	-	-

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

	Actual	Actual	Forecast	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Restricted													
Beach Preservation	9,101,476	10,543,186	11,336,436	2,112,592	3,291,389	4,511,735	6,079,914	7,943,072	9,966,512	11,204,353	13,379,925	15,037,729	1,826,602
Total - Restricted	9,101,476	10,543,186	11,336,436	2,112,592	3,291,389	4,511,735	6,079,914	7,943,072	9,966,512	11,204,353	13,379,925	15,037,729	1,826,602
Committed													
<placeholder>	-	-		-	-	-	-	-	-	-	-	-	-
Total - Committed	-	-	-	-	-	-	-	-	-	-	-	-	-
Unassigned													
Unassigned fund balance	-	-		-	-	-	-	-	-	-	-	-	-
Total - Unassigned	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Fund Balance	9,101,476	10,543,186	11,336,436	2,112,592	3,291,389	4,511,735	6,079,914	7,943,072	9,966,512	11,204,353	13,379,925	15,037,729	1,826,602
Total Fund Balance - % of Revenues	302.3%	202.4%	437.1%	32.2%	145.15%	193.17%	252.45%	319.20%	387.21%	422.15%	488.89%	532.38%	11.53%
Unassigned Fund Balance - % of Revenues	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Unassigned Fund Balance - % of Expenditures	403.6%	289.6%	629.7%	13.4%	302.30%	404.54%	723.61%	1270.32%	1810.54%	791.10%	2383.96%	1288.76%	6.29%
Net Earnings	755,753	1,441,710	793,250	(9,223,844)	1,178,797	1,220,346	1,568,179	1,863,158	2,023,440	1,237,840	2,175,573	1,657,804	(13,211,127)
Debt Service Coverage	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues & Transfers In	3,010,612	5,208,800	2,593,649	6,553,590	2,267,583	2,335,619	2,408,395	2,488,439	2,573,912	2,654,134	2,736,821	2,824,643	15,841,443
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	50,000	14,700,330	928,450	987,004	710,664	494,434	418,317	1,282,816	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
Restricted	-	-	-	-	-
Beach Preservation	10,543,186	11,336,436	793,250	2,112,592	(9,223,844)
Total - Restricted	10,543,186	11,336,436	793,250	2,112,592	(9,223,844)
Committed	-	-	-	-	-
<placeholder>	-	-	-	-	-
Total - Committed	-	-	-	-	-
Unassigned	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-
Total - Unassigned	-	-	-	-	-
Total Fund Balance	10,543,186	11,336,436	793,250	2,112,592	-
Total Fund Balance - % of Revenues	202.4%	437.1%	-30.3%	32.2%	0.0%
Unassigned Fund Balance - % of Revenues	0.0%	0.0%	0.0%	0.0%	0.0%
Unassigned Fund Balance - % of Expenditures	289.6%	629.7%	-43.1%	13.4%	0.0%
Net Earnings	1,441,710	793,250	(648,460)	(9,223,844)	(10,017,093)
Debt Service Coverage	-	-	-	-	-
Total Revenues & Transfers In	5,208,800	2,593,649	2,593,649	6,553,590	-
Operating Expenses & Transfers Out	2,091,950	1,750,399	1,750,399	1,077,104	-
Cash Funded Capital Outlay	896,627	50,000	50,000	14,700,330	-
Debt Service	-	-	-	-	-

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 Proiects Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Municipal Accommodations Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To State Accommodations Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Hospitality Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Beach Preservation Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Marina Enterprise Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Victim Assistance Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total other financing sources (uses)	73,683	700,652	-	-	-	-	-	-	-	-	-	-	-		700,652	-	(700,652)	-	-
	Net change in fund balances	239,385	816,532	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

	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
10	On	General - Beach preservation Fund Capital Outlay	General Government	Cash	Beach Preservation Fee Fund	17,950	896,627											
11	On	Building - Capital Projects Fund	Building Planning ar	Cash	Capital Projects Fund	-	-											
12	On	Fire - Capital Projects Fund	Fire	Cash	Capital Projects Fund	143,086	105,650											
13	On	General - Capital Projects Fund	General Government	Cash	Capital Projects Fund	69,696	57,451											
14	On	MarinaDock Capital	IOP Marina	Cash	Capital Projects Fund	-	1,522,383											
15	On	Police - Capital Projects Fund	Police	Cash	Capital Projects Fund	62,864	87,055											
16	On	Public Works - Capital Projects Fund	Public Works	Cash	Capital Projects Fund	1,651,771	405,360											
17	On	Public Works - Capital Projects Fund	Public Works	Cash	Capital Projects Fund	-	135,566											
18	On	Public Works - Capital Projects Fund	Public Works	Cash	Capital Projects Fund	61,810	92,033											
19	On	Recreation - Capital Projects Fund	Recreation	Cash	Capital Projects Fund	94,236	171,333											
20	On	Fire - General Fund	Fire	Cash	General Fund	-	14,318											
21	On	Garbage Cart - General Fund	General Government	Cash	General Fund	50,658	36,104											
22	On	Rec - General Fund	Recreation	Cash	General Fund	108,004	-											
23	On	Fire - Hospitality Tax	Fire	Cash	Hospitality Tax Fund	178,064	65,576											
24	On	Non-Departmental - Hospitality Tax	Non-Departmental	Cash	Hospitality Tax Fund	14,050	-											
25	On	Police - Hospitality Tax	Police	Cash	Hospitality Tax Fund	67,090	92,955											
26	On	Public Works - Hospitality Tax	Public Works	Cash	Hospitality Tax Fund	73,046	43,444											
27	On	Recreation - Hospitality Tax	Recreation	Cash	Hospitality Tax Fund	10,000	7,870											
28	On	Fire - Municipal A-Tax	Fire	Cash	Municipal Accommodations Fee Fund	172,284	114,080											
29	On	General Gov't - Municipal A-Tax	General Government	Cash	Municipal Accommodations Fee Fund	128,276	43,126											
30	On	IOP Marina - Municipal A-Tax	IOP Marina	Cash	Municipal Accommodations Fee Fund	-	-											
31	On	Non-Departmental - Municipal A-Tax	Non-Departmental	Cash	Municipal Accommodations Fee Fund	-	-											
32	On	Police - Municipal A-Tax	Police	Cash	Municipal Accommodations Fee Fund	115,067	56,747											
33	On	Public Works - Municipal A-Tax	Public Works	Cash	Municipal Accommodations Fee Fund	18,560	26,829											
34	On	Public Works - Municipal A-Tax- Drainage	Public Works	Cash	Municipal Accommodations Fee Fund	869	-											
35	On	Recreation - Municipal A-Tax	Recreation	Cash	Municipal Accommodations Fee Fund	102,573	41,316											
36	On	Recreation Building Capital Outlay	Recreation	Cash	Recreation Building Fund	-	-											
37	On	Fire - State A-Tax	Fire	Cash	State Accommodations Tax Fund	5,570	49,628											
38	On	General Gov't - State A-Tax	General Government	Cash	State Accommodations Tax Fund	-	-											
39	On	IOP Marina - State A-Tax	IOP Marina	Cash	State Accommodations Tax Fund	-	-											
40	On	Non-Departmental - State A-Tax	Non-Departmental	Cash	State Accommodations Tax Fund	-	-											
41	On	Police - State A-Tax	Police	Cash	State Accommodations Tax Fund	47,084	166,396											
42	On	Public Works - State A-Tax	Public Works	Cash	State Accommodations Tax Fund	188,405	-											
43	On	Recreation - State A-Tax	Recreation	Cash	State Accommodations Tax Fund	124,622	-											
44	Off																	
45	Off																	
46	Off																	
47	On	**General Government**																
48	On	Audio Visual (AV) improvements for Council Chamber	General Government	Cash	Capital Projects Fund						50,000							
49	On	Placer AI -Cell Phone Tracker	General Government	Cash	Capital Projects Fund					14,000								
50	On	City Hall parking lot fence replacement	General Government	Cash	Capital Projects Fund													
51	On	Replace framing and metal doors at City Hall	General Government	Cash	Capital Projects Fund				40,000									
52	On	Elevator equipment modernization	General Government	Cash	Capital Projects Fund				70,000									
53	On	Upgrade AV in council chambers	General Government	Cash	Capital Projects Fund				60,000									
54	On	City Hall generator	General Government	Cash	Capital Projects Fund							75,000						
55	On	Admin & Mayor's radios as needed	General Government	Cash	Capital Projects Fund					-		20,000						
56	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										
57	On	Resurface City Hall parking lot	General Government	Cash	Capital Projects Fund							30,000						
58	On	Reconfigure Upstairs Conference Room to add Office Space	General Government	Cash	Capital Projects Fund			50,000										
59	On	Planning, design & construction for City Hall repair and reconfiguration. Assumes debt for $4M in FY2X.	General Government	Cash	Capital Projects Fund													
60	On	Court software replacement	General Government	Cash	State Accommodations Tax Fund								-					
61	On	Message boards at Connector and Breach Inlet	General Government	Cash	State Accommodations Tax Fund													
62	Off					-	-	150,000	170,000	14,000	50,000	125,000	-	-	-	-	-	-
63	On	Police Department																
64	On	Patrol SUVs on average are replaced in the 6th year.	Police	Cash	Capital Projects Fund			64,000	64,000	-	66,000	68,000	70,000	72,000	74,000	76,000	78,000	80,000
65	On	3 Patrol sedans	Police	Cash	Capital Projects Fund													
66	On	Patrol F150 pickup trucks	Police	Cash	Capital Projects Fund				67,000	69,000	71,000			-			83,000	
67	On	ACO 4WD Pickup Truck	Police	Cash	Capital Projects Fund								51,000					
68	On	7 traffic counters located at Connector & Breach Inlet	Police	Cash	Capital Projects Fund								30,000					30,000
69	On	Evidence refrigerator	Police	Cash	Capital Projects Fund													
70	On	Public Safety Building access control system (1/2 Police)	Police	Cash	Capital Projects Fund													
71	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
72	On	Patrol F150 pickup trucks	Police	Cash	Hospitality Tax Fund			67,000		69,000								
73	On	(2) 2024 4x4 UTV W/ plow attachment	Police	Cash	Hospitality Tax Fund						24,000			27,000			30,000	
74	On	Pickup truck for Code Enforcement	Police	Cash	Hospitality Tax Fund						55,000			59,000			65,000	
75	On	PD radios (in-car & walkies) (58 radios at $6K in FY28)	Police	Cash	Hospitality Tax Fund				21,500	348,000								
76	On	IT Room battery back-up replaced FY25	Police	Cash	Hospitality Tax Fund							12,000					15,000	
77	On	AI report writing software (25 officers @ $60 mthly)	Police	Cash	Hospitality Tax Fund				18,000	19,000	20,000	21,000	22,000	23,000	24,000	25,000	26,000	27,000
78	On	Patrol SUVs on average are replaced in the 6th year.	Police	Cash	Municipal Accommodations Fee Fund			64,000	64,000	-	-	68,000	70,000	-	74,000	76,000	78,000	-
79	On	Patrol F150 pickup trucks	Police	Cash	Municipal Accommodations Fee Fund													
80	On	Recording equipment (tie in with outside surveillance sys)	Police	Cash	Municipal Accommodations Fee Fund						20,000							
81	On	Two license plate reader (LPRs) for mobile parking enforcement	Police	Cash	Municipal Accommodations Fee Fund													
82	On	Mobile digital billboard	Police	Cash	Municipal Accommodations Fee Fund									20,000				
83	On	New computers (replace windows 10 PCs 16 Units @$2500)	Police	Cash	Municipal Accommodations Fee Fund			40,000						20,000				
84	On	Drone First Responder Docking System (5 years)	Police	Cash	Municipal Accommodations Fee Fund				40,500	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				33,000	8,700	8,700	8,700	8,700	38,000	9,000	9,000	9,000	9,000

City of Isle of Palms, SC

FY27 Budget Planning Model

Capital Improvement Plan

New, Major Changes, Deferred from FY26

	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
8	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
9	On/Off	Description	Departments	Funding Type	Fund	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
86	On	1 Patrol SUVs on average are replaced in the 6th year. (New Officers)	Police	Cash	State Accommodations Tax Fund				64,000									
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	18,000			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				8,500									
94	On	Police & Court Records Management System (cloudbase Civic RMS)	Police	Cash	State Accommodations Tax Fund				70,000	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				150,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
101	On	*Currently 26 Patrol Vehicles total on average are replaced in the 6th year.*	Police	Cash														
102	Off					-	-	301,000	618,500	702,700	333,200	335,700	369,200	417,215	366,715	363,215	546,715	299,215
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				-	365,000								
108	On	High Water Equipment & Trailer (Suit and Raft)	Fire	Cash	Capital Projects Fund				30,000									
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				-		25,000					25,750		
116	On	Drone First Responder Docking System (5 years)	Fire	Cash	Capital Projects Fund				40,500	40,500	40,500	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				75,000	-								
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	-	100,000								
119	On	RAD-57 medical monitor for carbon monoxide & oxygen (only w/failure)	Fire	Cash	Hospitality Tax Fund				7,000			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				27,000	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	18,000			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				27,500	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				75,000								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				25,000									
142	On	New Rescue Boat (25% City 75% FEMA Grant) Lead time 12 mths. Deferred until FY28. (If grant is not awarded need $1M in FY29)	Fire	Cash	State Accommodations Tax Fund			100,000		100,000								
143	On	One Thermal imaging camera (we have 4) in future repl all at once	Fire	Cash	State Accommodations Tax Fund			20,000										
144	On	Cutters, spreader, hose and pump for "jaws of life" equip (City Portion 5% if grant is awarded)	Fire	Cash	State Accommodations Tax Fund					15,000								
145	On	2nd set of bunker gear (protective helmet, flash hood, coat, pants, boots & gloves) for all personnel ($6,000*36). Approx 10-yr life	Fire	Cash	State Accommodations Tax Fund									216,000				
146	On	Exhaust system for both stations	Fire	Cash	State Accommodations Tax Fund													
147	On	Public Safety Building Access Control System Station 1 (1/2 FD & 1/2 PD)	Fire	Cash	State Accommodations Tax Fund													
148	On	Training mannequins (three fire rescue and two medical training mannequins) and Training SCBA Self Contained Breathing Apparatus	Fire	Cash	State Accommodations Tax Fund								25,000					
149	On	PSB Gate 50%	Fire	Cash	State Accommodations Tax Fund			6,000										
150	On	2012 Pioneer Sport Fish Boat B1020 with Pump (Obsolete)	Fire	Cash														
151	Off					-		402,000	2,825,000	2,537,500	161,500	458,500	325,500	635,715	1,618,715	3,587,465	180,715	70,715

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
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	100,000									
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				20,000									
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	131,000									
181	Off	Repeat drainage work based on 3-year maintenance rotation	Public Works	Cash	Municipal Accommodations Fee Fund			198,668	198,668	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 ar	Cash	Capital Projects Fund				45,000								40,000	
195	Off					-	-	-	45,000	-	-	-	-	-	-	-	40,000	-
196	On	**Recreation Department**																
197	On	Upgrade IT, Video Conference System, and lighting in Magnolia/Palmetto rooms for better livestreaming	Recreation	Cash	Capital Projects Fund				60,000									
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				-	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					170

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
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				-	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				25,000									
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	62,500									
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	20,000	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				-	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				22,000					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	62,500									
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**																
249	On	Add, replace or rehabilitate public art	Police	Cash	Capital Projects Fund				10,000					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				25,000	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				25,000	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				100,000									
256	On	Repair sidewalks on Ocean Blvd between 10th and 14th	Police	Cash	State Accommodations Tax Fund			70,000	70,000									
257	On	Assign Fund Balance for Future Expenditures	Police	Cash	State Accommodations Tax Fund				25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
258	Off					-	-	95,000	255,000	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					-	-	-	-	75,000	-	-	-	-	-	-	-	-
262	On	Beach Maintenance, Monitoring and Access																
263	On	Repl/repair/add dune walkovers (approx. 57 accesses)(Funded by FY24 State budget allocation (SCPRT) of $500K)	Public Works	Cash	Beach Preservation Fee Fund			250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
264	Off	Nourishment permitting including up to $100K for additional borings for borrow a	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				-						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				7,155,687									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	14,700,330	4,928,450	987,004	710,664	494,434	418,317	1,282,816	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	-									

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
283	Off	Resurface City's portion of reconfigure Parking Lot	General Government	Cash	Marina Enterprise Fund			150,000	-									
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	75,000	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				450,000									
295	Off					-	-	1,875,000	1,725,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
296	Off																	
297	Off																	
298	Off																	
299	Off																	
300	Off																	
301	Off																	
302	Off																	
303	Off																	
304	Off																	
305	Off																	
306	Off																	
307	Off																	
308	Off																	
309	Off																	
310	Off																	
311	Off																	
312	Off																	
313	Off																	
314	Off																	
315	Off																	
316	Off																	
317	Off																	

318	**Total**	#######	**4,231,844**	**6,130,001**	**24,476,830**	**11,410,150**	**4,348,704**	**3,257,364**	**2,206,634**	**2,568,747**	**4,018,746**	**5,338,615**	**2,354,109**	**30,182,479**
319	New Debt	-	-	-	2,500,000	-	-	-	-	-	-	-	-	-
320	Cash	3,505,635	4,231,844	6,130,001	21,976,830	11,410,150	4,348,704	3,257,364	2,206,634	2,568,747	4,018,746	5,338,615	2,354,109	30,182,479
321	ARPA	-	-	-	-	-	-	-	-	-	-	-	-	-
322	Grant / Third Party Funding	-	-	-	-	-	-	-	-	-	-	-	-	-
323	**General Fund**													
324	New Debt	-	-	-	2,500,000	-	-	-	-	-	-	-	-	-
325	Cash	158,662	50,422	-	-	-	-	-	-	-	-	-	-	-
326	ARPA	-	-	-	-	-	-	-	-	-	-	-	-	-
327	Grant / Third Party Funding	-	-	-	-	-	-	-	-	-	-	-	-	-
328	**Capital Projects Fund**													
329	New Debt	-	-	-	-	-	-	-	-	-	-	-	-	-
330	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
331	ARPA	-	-	-	-	-	-	-	-	-	-	-	-	-
332	Grant / Third Party Funding	-	-	-	-	-	-	-	-	-	-	-	-	-
333	**Municipal Accommodations Fee Fund**													
334	New Debt	-	-	-	-	-	-	-	-	-	-	-	-	-
335	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
336	ARPA	-	-	-	-	-	-	-	-	-	-	-	-	-
337	Grant / Third Party Funding	-	-	-	-	-	-	-	-	-	-	-	-	-
338	**State Accommodations Tax Fund**													
339	New Debt	-	-	-	-	-	-	-	-	-	-	-	-	-
340	Cash	365,681	216,024	998,667	710,000	501,000	178,500	672,000	385,500	340,000	216,500	621,000	298,000	879,000
341	ARPA	-	-	-	-	-	-	-	-	-	-	-	-	-
342	Grant / Third Party Funding	-	-	-	-	-	-	-	-	-	-	-	-	-
343	**Hospitality Tax Fund**													
344	New Debt	-	-	-	-	-	-	-	-	-	-	-	-	-
345	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
346	ARPA	-	-	-	-	-	-	-	-	-	-	-	-	-
347	Grant / Third Party Funding	-	-	-	-	-	-	-	-	-	-	-	-	-
348	**Beach Preservation Fee Fund**													
349	New Debt	-	-	-	-	-	-	-	-	-	-	-	-	-
350	Cash	17,950	896,627	385,000	14,700,330	928,450	987,004	710,664	494,434	418,317	1,282,816	426,435	1,030,679	28,915,049
351	ARPA	-	-	-	-	-	-	-	-	-	-	-	-	-
352	Grant / Third Party Funding	-	-	-	-	-	-	-	-	-	-	-	-	-
353	**Marina Enterprise Fund**													
354	New Debt	-	-	-	-	-	-	-	-	-	-	-	-	-
355	Cash	-		-	950,000	-	-	-	-	-	-	-	-	-

City of Isle of Palms, SC

FY27 Budget Planning Model

Capital Improvement Plan

New, Major Changes, Deferred from FY26

	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
8	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
9	On/Off	Description	Departments	Funding Type	Fund	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
356					ARPA	-	-	-	-	-	-	-	-	-	-	-	-	-
357					Grant / Third Party Funding	-	-	-	-	-	-	-	-	-	-	-	-	-
358					**Victim Assistance Fund**													
359					New Debt	-	-	-	-	-	-	-	-	-	-	-	-	-
360					Cash	-	-	-	-	-	-	-	-	-	-	-	-	-
361					ARPA	-	-	-	-	-	-	-	-	-	-	-	-	-
362					Grant / Third Party Funding	-	-	-	-	-	-	-	-	-	-	-	-	-
363					**Recreation Building Fund**													
364					New Debt	-	-	-	-	-	-	-	-	-	-	-	-	-
365					Cash	-	-	60,000	-	-	-	-	-	-	-	-	-	-
366					ARPA	-	-	-	-	-	-	-	-	-	-	-	-	-
367					Grant / Third Party Funding	-	-	-	-	-	-	-	-	-	-	-	-	-

City of Isle of Palms, SC

FY27 Budget Planning Model

Existing Debt Service

Total				2008				2016				2016				2020				2021			
						Payable from	General Fund			Payable from	Hospitality Tax Func			Payable from	Municipal Accomm			Payable from	Marina Enterprise F				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

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	Eight Percent	GASB 96 SBITA Citibot & VC3		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			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 Func	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

												23
	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	-	-	-	-	-	-	-	-	-	-	-	-

	G	H	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	BD
2		**City of Isle of Palms, SC**																
3		Model																
4		Final																
5		Mayor and Council																
6																		
7																		
8			Actual	Actual	Forecast	Increase/Decrease	Projected	Increase/Decrease	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	
9			2024	2025	2026	From Actual 2025	2027	From Forecast 2026	2028	2029	2030	2031	2032	2033	2034	2035	2036	
10		General Fund - Expenditure																
11		Salaries and Wages																
12	10-4010.5001	SALARIES & WAGES	17,000	16,375	17,000	625	17,000	-	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	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	
31																		

City of Isle of Palms, SC

Planning Model
Final
General Government

	G	H	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	BB	BC
8			Actual	Actual	Forecast	Increase/Decrease	Projected	Increase/Decrease	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected		
9			2024	2025	2026	From Actual 2025	2027	From Forecast 2026	2028	2029	2030	2031	2032	2033	2034	2035	2036		
10		General Fund																	
11		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		

	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		
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-GOV'T - 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-GOV'T - 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-GOV'T - 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)																	

	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		
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 PROMOTIO	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

	G	H	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	BC
8			Actual	Actual	Forecast	Forecast	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	10-4910.5001	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 INSURA	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	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	17,017	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)																

	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																		
117		Cash Funded (CIP)	67,090	92,955	67,000	(25,955)	64,500	(2,500)	461,000	124,000	146,000	47,000	206,000	123,000	126,000	161,000	132,000	
118		*Total - Capital Expense*	67,090	92,955	67,000	(25,955)	64,500	(2,500)	461,000	124,000	146,000	47,000	206,000	123,000	126,000	161,000	132,000	
119		Debt Service (Existing)																
120		Principal	-	-	41,025	41,025	59,819	18,794	62,664	65,675	51,868	48,261	-	-	-	-	-	
121		Interest	-	-	8,821	8,821	12,606	3,785	9,761	6,750	3,561	1,592	-	-	-	-	-	
122		*Total - Debt Service (Existing)*	-	-	49,846	49,846	72,425	22,579	72,425	72,425	55,428	49,853	-	-	-	-	-	
123	Police - Hospitality Tax Fund		69,750	94,684	142,346	47,662	154,095	11,749	551,024	214,464	219,919	115,805	225,426	142,912	146,410	181,920	153,443	
124		State Accommodations Tax Fund																
125		Operating Expenses																
126	50-0000-0000	Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
127	50-4420.5025	NON-CAPITAL TOOLS & E	11,718	3,384	7,500	4,116	18,000	10,500	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
128		*Total - Operating Expens*	11,718	3,384	7,500	4,116	18,000	10,500	18,450	18,911	19,384	19,869	20,365	20,874	21,396	21,931	22,480	
129		Capital Expense (CIP)																
130		Cash Funded (CIP)	47,084	166,396	161,000	(5,396)	505,500	344,500	173,500	53,000	74,500	277,000	69,500	95,000	84,500	146,000	56,500	
131		*Total - Capital Expense*	47,084	166,396	161,000	(5,396)	505,500	344,500	173,500	53,000	74,500	277,000	69,500	95,000	84,500	146,000	56,500	
132		Debt Service (Existing)																
133		Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
134		Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
135		*Total - Debt Service (Existing)*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
136	Police - State Accommodations Tax Func		58,802	169,780	168,500	(1,280)	523,500	355,000	191,950	71,911	93,884	296,869	89,865	115,874	105,896	167,931	78,980	
137		State Accommodations Tax Fund- Parking Management and Front Beach Maintanence																
138		Operating Expenses																
139	50-0000.0000	Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
140	50-5620.5020	ELECTRIC AND GAS	631	609	675	66	763	88	782	801	821	842	863	885	907	929	953	
141	50-5620.5022	WATER AND SEWER	11,922	12,925	11,500	(1,425)	11,845	345	12,023	12,203	12,386	12,572	12,760	12,952	13,146	13,343	13,543	
142	50-5620.5026	MAINT & SERVICE CONTI	14,685	13,309	29,165	15,856	30,623	1,458	31,389	32,173	32,978	33,802	34,647	35,513	36,401	37,311	38,244	
143	50-5620.5044	CLEANING/SANITARY SU	9,210	10,134	11,000	866	11,275	275	11,557	11,846	12,142	12,445	12,757	13,076	13,402	13,737	14,081	
144	50-5620.5062	INSURANCE	10,911	10,397	10,500	103	10,710	210	10,924	11,143	11,366	11,593	11,825	12,061	12,302	12,548	12,799	
145	50-5620.5065	PROFESSIONAL SERVICE	80	-	100	100	100	-	100	100	100	100	100	100	100	100	100	
146	50-5620.5067	CONTRACTED SERVICES	108,277	114,730	159,000	44,270	196,365	37,365	201,274	206,306	211,464	216,750	222,169	227,723	233,416	239,252	245,233	
147		*Total - Operating Expens*	155,716	162,104	221,940	59,836	261,681	39,741	268,048	274,572	281,256	288,105	295,121	302,310	309,675	317,222	324,954	
148	Police - Non-Departmental		155,716	162,104	221,940	59,836	261,681	39,741	268,048	274,572	281,256	288,105	295,121	302,310	309,675	317,222	324,954	
149		Victim Assistance Fund																
150		Operating Expenses																
151	64-4420.5010	PRINT AND OFFICE SUPI	-	-	500	500	510	10	520	531	541	552	563	574	586	598	609	-
152	64-4420.5014	MEMBERSHIP AND DUE:	-	-	50	50	51	1	52	53	54	55	56	57	59	60	61	-
153	64-4420.5021	TELEPHONE/CABLE	-	-	750	750	765	15	780	796	812	828	845	862	879	896	914	Add phone for 2nd officer
154	64-4420.5064	EMPLOYEE TRAINING	612	-	700	700	714	14	728	743	758	773	788	804	820	837	853	-
155	64-4420.5079	MISCELLANEOUS	10,274	9,612	10,000	388	10,100	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.
156		*Total - Operating Expens*	10,886	9,612	12,000	2,388	12,140	140	12,282	12,425	12,571	12,718	12,868	13,019	13,172	13,327	13,484	
157		Capital Expense (CIP)																
158		Cash Funded (CIP)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
159		*Total - Capital Expense*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
160		Debt Service (Existing)																
161		Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
162		Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
163		*Total - Debt Service (Existing)*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
164	Police - Victim Assistance Fund		10,886	9,612	12,000	2,388	12,140	140	12,282	12,425	12,571	12,718	12,868	13,019	13,172	13,327	13,484	
165																		
166																		
167	Grand Total Police All Funds		4,118,028	4,361,517	4,805,467	443,950	6,090,630	1,285,162	6,232,008	6,087,036	6,351,483	6,781,154	6,897,148	7,107,827	7,413,383	7,894,930	7,985,281	
168																		

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 INSURAN	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

	G	H	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	BC
8			Actual	Actual	Forecast	Increase/Decrease	Projected	Increase/Decrease	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	
54		Interest	-	-	-	-	106,250	106,250	97,502	88,383	78,876	68,965	58,633	47,862	36,633	24,926	12,722	
55		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	
56	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	
57		Capital Projects Fund																
58		Operating Expenses																
59	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
60	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.
61	20-4540.5063	RENT AND LEASES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Rental of construction/office trailer for use during renovation.
62	20-4540.5065	PROFESSIONAL SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
63	20-4540.5084	CONSTRUCTION IN PROC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
64		*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	
65		Capital Expense (CIP)																
66		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	
67		*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	
68		Debt Service (Existing)																
69		Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
70		Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
71		*Total - Debt Service (Existing)*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
72	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	
73		Municipal Accommodations Fee Fund																
74		Capital Expense (CIP)																
75		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	
76		*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	
77		Debt Service (Existing)																
78		Principal	100,000	84,076	85,421	1,345	-	(85,421)	-	-	-	-	-	-	-	-	-	
79		Interest	5,941	9,881	8,536	(1,345)	-	(8,536)	-	-	-	-	-	-	-	-	-	
80		*Total - Debt Service (Existing)*	105,941	93,957	93,957	0	-	(93,957)	-	-	-	-	-	-	-	-	-	
81	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	
82		Hospitality Tax Fund																
83		Operating Expenses																
84	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
85		*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	
86		Capital Expense (CIP)																
87		Cash Funded (CIP)	178,064	65,576	126,000	60,424	82,000	(44,000)	100,000	-	63,000	-	-	9,000	-	35,000	-	
88		*Total - Capital Expense*	178,064	65,576	126,000	60,424	82,000	(44,000)	100,000	-	63,000	-	-	9,000	-	35,000	-	
89		Debt Service (Existing)																
90		Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
91		Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
92		*Total - Debt Service (Existing)*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
93	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	
94		State Accommodations Tax Fund																
95		Capital Expense (CIP)																
96		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	-	
97		*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	-	
98		Debt Service (Existing)																
99		Principal	82,439	83,815	85,483	1,668	87,048	1,565	88,641	90,263	-	-	-	-	-	-	-	
100		Interest	9,476	8,099	6,431	(1,668)	4,867	(1,564)	3,274	1,652	-	-	-	-	-	-	-	
101		*Total - Debt Service (Existing)*	91,915	91,914	91,914	(0)	91,915	1	91,915	91,915	-	-	-	-	-	-	-	
102	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	-	
103		Fire Department 1% Fund																
104		Operating Expenses																
105	40-4520.5013	BANK SERVICE CHARGES	48	53	200	147	205	5	210	215	221	226	232	238	244	250	256	FD1% Fund
106	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
107	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
108	40-4520.5025	NON-CAPITAL TOOLS & E	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	FD1% Fund
109	40-4520.5041	UNIFORM	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	FD1% Fund
110	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
111	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
112		*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	
113		Capital Expense (CIP)																
114		Cash Funded (CIP)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
115		*Total - Capital Expense*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
116		Debt Service (Existing)																
117		Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
118		Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
119		*Total - Debt Service (Existing)*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
120	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	
121																		
122																		
123	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																
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.
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.
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.
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%
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%
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%.
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.
	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	
	Operating Expenses																
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.
10-4620.5014	MEMBERSHIP AND DUES	(34)	-	250	250	500	250	513	525	538	552	566	580	594	609	624	-
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
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.
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.
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%.
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	-
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
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)
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.
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.
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
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.
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	-
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
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.
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.
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.
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
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.
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)
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
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	-
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
	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	14,700,330	14,315,330	928,450	987,004	710,664	494,434	418,317	1,282,816	426,435	1,030,679	28,915,049	
113		Total - Capital Expense	-	-	385,000	385,000	14,700,330	14,315,330	928,450	987,004	710,664	494,434	418,317	1,282,816	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	14,700,330	14,315,330	928,450	987,004	710,664	494,434	418,317	1,282,816	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	22,188,367	14,489,136	10,670,536	6,267,153	5,108,066	4,183,464	4,583,546	5,234,015	4,798,590	5,112,996	32,694,969	
121																		

City of Isle of Palms, SC

Planning Model
Final
Recreation

	G	H	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	BC
8			Actual	Actual	Forecast	Increase/Decrease	Projected	Increase/Decrease	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	
9			2024	2025	2026	From Actual 2025	2027	From Forecast 2026	2028	2029	2030	2031	2032	2033	2034	2035	2036	
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 We	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,[illegible]	1,991,465	2,122,200	2,086,331	2,167,018	2,169,428	2,255,500	3,129,406	
128																		

	G	H	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	BC
2		**City of Isle of Palms, SC**																
3		Planning Model																
4		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

CURRENT ISLE OF PALMS MILLAGE

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

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)

Ways & Means Recommendation	0.0018
Ways & Means Recommendation	.0009233 for Fire Ladder Truck

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%	TAXPAYER'S INCREASE/(DECREASE) Primary Residents	TAXPAYER'S INCREASE/(DECREASE) 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**

ORDINANCE 2026-05

AN ORDINANCE TO ADOPT A CODE OF ETHICS FOR MEMBERS OF ISLE OF PALMS CITY COUNCIL, INCLUDING MAYOR, AND ANY APPOINTED MEMBER OF A CITY BOARD, COMMITTEE, OR COMMISSION.

WHEREAS, the City Council of the City of Isle of Palms finds that public confidence in municipal government depends upon elected and appointed officials conducting themselves with integrity, civility, transparency, impartiality, and respect for the rule of law; and

WHEREAS, members of City Council and members of City boards, committees, and commissions exercise important public responsibilities and should be guided by clear standards of conduct while serving in their respective offices; and

WHEREAS, the City Council desires to adopt a uniform Code of Ethics Ordinance to promote public trust, encourage fair and equal treatment of all persons and matters coming before the City, and provide standards addressing conflicts of interest, gifts and favors, confidential information, use of public resources, representation of private interests, social media, and interactions with City staff and City boards, committees, and commissions; and

WHEREAS, the City Council recognizes that the South Carolina Ethics, Government Accountability, and Campaign Reform Act, the South Carolina Freedom of Information Act, applicable election laws, and other federal and state laws govern certain conduct of public officials and public members; and

WHEREAS, the City Council intends for this Ordinance to supplement, and not replace, limit, or conflict with, applicable federal law, state law, or the jurisdiction of the South Carolina State Ethics Commission, the Attorney General, a solicitor, a court, or any other appropriate authority; and

WHEREAS, the City Council further desires to establish a fair and orderly local process for receiving, reviewing, and addressing complaints alleging violations of the City's Code of Ethics Ordinance that do not require a determination of a state law violation; and

WHEREAS, the City Council finds that the appointment of a qualified and independent hearing officer to review complaints, make findings, and provide recommendations will promote fairness, consistency, and public confidence in the complaint process; and

WHEREAS, the City Council further finds that this Ordinance serves a valid public purpose by promoting ethical conduct, orderly governance, public accountability, and confidence in the fair operation and integrity of City government.

NOW, THEREFORE, BE IT ORDAINED by the Mayor and City Council of the City of Isle of Palms, South Carolina, in duly assembled meeting, that the City Code is hereby amended to adopt a Code of Ethics Ordinance for members of City Council and appointed members of City boards, committees, and commissions, as set forth herein.

SECTION 1. That Title 1, Chapter 3, Article E be created as follows:

ARTICLE E. CODE OF ETHICS

Sec. 1-3-69. PURPOSE AND AUTHORITY

The City Council of the City of Isle of Palms adopts this Code of Ethics Ordinance to provide a uniform set of standards so that elected and appointed officials, while exercising their respective offices, shall conduct themselves in a manner that will instill public confidence and trust in the fair operation and integrity of the City's government and provide enforceable ethical standards. The City adopts this Code of Ethics Ordinance to supplement, and not replace or limit, applicable federal law, state law, and rules of procedure, including but not limited to, the South Carolina Ethics, Government Accountability, and Campaign Reform Act and the South Carolina Freedom of Information Act. To the extent any provisions contained in this Code of Conduct conflict with state law, state law shall control.

Sec. 1-3-70. DEFINITIONS.

For purposes of this Code:

(A) **Member** means any member of Isle of Palms City Council, including the Mayor, and any appointed member of a City board, committee, or commission.

(B) **Economic Interest** means an interest distinct from that of the general public in a purchase, sale, lease, contract, option, or other transaction or arrangement involving property or services in which a member may gain an economic benefit of fifty dollars or more. This definition does not prohibit a member from participating in, voting on, or influencing or attempting to influence an official decision if the only economic interest or reasonably foreseeable benefit that may accrue to the member is incidental to the member's position or which accrues to the member as a member of a profession, occupation, or large class to no greater extent than the economic interest or potential benefit could reasonably be foreseen to accrue to all other members of the profession, occupation, or large class.

(C) **Family Member** means spouse, parent, child, brother, sister, mother-in-law, father-in-law, son-in-law, daughter-in-law, brother-in-law, sister-in-law, grandparent, or grandchild of the member, or a member of the member's immediate family.

(D) **Immediate Family** means a child residing in a member's household or an individual claimed by the member or the member's spouse as a dependent for income purposes.

(E) **Substantial Monetary Value** means a monetary value of fifty dollars or more.

Sec. 1-3-71. GENERAL STANDARDS OF CONDUCT.

Members shall conduct themselves in accordance with the following standards:

(A) **Act in the Public Interest**.
Members shall work for the common good of the residents and visitors of the City and

not for any private or personal interest, and they will ensure fair and equal treatment of all persons, claims, and transactions coming before them.

(B) **Compliance with Law.**
Members shall comply with all applicable federal, state, and municipal laws including, but not limited to, the South Carolina Ethics, Government Accountability, and Campaign Reform Act, the South Carolina Freedom of Information Act, and other applicable election laws and financial disclosure requirements.

(C) **Conduct of Members.**
The professional and personal conduct of Members while exercising their office must be above reproach and avoid the appearance of impropriety. Members shall refrain from abusive conduct, personal charges, or verbal attacks upon the character or motives of other Members, the City Staff or public. Members shall practice civility and decorum during public debate.

(D) **Respect for Process.**
Members shall perform their duties in accordance with the procedures, processes, and rules set forth in the City Code, Robert's Rules of Order, and the rules of conduct contained in the South Carolina Ethics, Government Accountability, and Campaign Reform Act. Members shall honor the role of the Mayor and Chairperson in maintaining order during public meetings.

(E) **Decisions Based on Merit.**
Members shall base their decisions on the merits and substance of the matter at hand. When making decisions, Members shall maintain an open mind until the conclusion of the hearing on the matter and shall base their decisions on the facts presented at the hearing and the law.

(F) **Conflict of Interest.**
Members shall comply with the South Carolina Ethics, Government Accountability, and Campaign Reform Act. Should a matter before the City affect the economic interest of the Member, family member, an individual with whom the Member is associated, or a business with which the Member is associated, the Member shall prepare a written statement describing the matter and the potential conflict, provide it to the presiding officer, and be excused from votes, deliberations, and other action on the matter. The written statement and the reason for disqualification shall be entered into the minutes. A recused Member should leave the dais during discussion and vote.

(G) **Gifts and Favors.**
Members shall not, directly or indirectly, solicit, accept, or receive any gift, favor, loan, promise, service, lodging, transportation, entertainment, payment, or other thing of value in violation of S.C. Code Ann. §§ 8-13-705, 8-13-710, 8-13-715, 8-13-1120, or any other applicable law. A Member shall not knowingly accept a gift from a person or entity that is seeking or has recently sought official action, a contract, permit, license, zoning approval, funding, or other City action, except for lawful campaign contributions, gifts from family members, or other items permitted under state law.

(H) **Confidential Information.**
Members must maintain the confidentiality of all written materials and verbal

information provided to Members which is confidential or privileged under South Carolina law, including information provided during executive session, legal advice provided by the City's legal counsel, and any information otherwise protected by South Carolina law. Members shall not use or disclose confidential or non-public information without proper authorization.

(I) **Use of Public Resources.**
Members shall not use City personnel, equipment, materials, supplies, facilities, email accounts, social-media accounts, vehicles, funds, insignia, or staff time for personal, private business, campaign, or political purposes except as expressly authorized by law and on terms equally available to similarly situated members of the public. Members shall not order goods or bind the City without proper authorization.

(J) **Representation of Private Interests.**
Members shall not appear on behalf of the private interests of third parties before the Council or any Board, Committee, Commission or proceeding of the City, except as permitted by S.C. Code Ann. § 8-13-740 or other applicable law.

(K) **Advocacy**
Members shall represent the official policies or positions of the City to the best of their ability when designated as delegates for this purpose. When presenting their individual opinions and positions, Members shall explicitly state that said position is not endorsed by the City of Isle of Palms.

(L) **Policy Role of Members**
Members shall respect and adhere to the council form of City government as provided in the City Code. In this structure, the City Council determines the policies of the City with the advice, information and analysis provided by City Staff, Boards, Committees and Commissions, and the public. Members shall not interfere with the administrative functions of the City or direct, supervise, discipline, assign work to, or interfere with City Staff, except as authorized by the City Code, adopted Council policy, or state law.

(M) **Independence of Boards, Committees and Commissions**
Members shall respect the independent advisory, administrative, and quasi-judicial roles of City boards, committees, and commissions and shall not use their office to unduly influence members of City boards, committees, or commissions or lobby members regarding matters pending before them. This section does not prohibit Members from attending public meetings, responding to factual questions, making referrals through proper channels, or communicating official Council policy when authorized. In quasi-judicial matters, Members shall not have *ex parte* communications and shall comply with all applicable due-process requirements.

(N) **Positive Workplace Environment**
Members should make every effort to be cooperative and show mutual respect for the contributions made by each individual for the good of the community. Members shall not retaliate against City employees for truthful participation in ethics investigations.

(O) **Social Media**
Members using social media (i.e., Facebook, Twitter, YouTube, blogs, message boards, chat rooms, electronic newsletters, online forums, social networking sites, etc.) in an

official capacity, or in a manner reasonably likely to be understood as speaking for the City, shall do so in accordance with all applicable laws, City policies, public records requirements, confidentiality obligations, and anti-harassment rules. While using social media, members shall not disclose confidential information, knowingly make false statements of official City action, use City resources for campaign purposes, threaten or harass City employees or members of the public, or represent personal views as official City positions.

Sec. 1-3-72. JURISDICTION OF COUNCIL FOR VIOLATIONS UNDER THIS CODE.

Allegations that a Member violated the South Carolina Ethics Reform Act, campaign finance law, lobbying law, statement of economic interests requirements, or other state ethics provisions may be referred to or filed with the South Carolina State Ethics Commission or other appropriate authority. Nothing in this Code limits the jurisdiction of the State Ethics Commission, the Attorney General, a solicitor, a court, or any other state authority. Further, nothing in this Code grants authority or jurisdiction to Council over matters within the jurisdiction of the State Ethics Commission, the Attorney General, a solicitor, a court, or any other state authority.

Allegations that a Member violated this Code of Ethics Ordinance, but that do not require determination of a state law violation, may be processed under the procedures set forth herein.

Sec. 1-3-73. RECEIPT OF COMPLAINTS

Complaints against Members for violations of this Code of Ethics Ordinance, shall be filed with the City Clerk provided, however, to discourage the filing of ethics complaints solely for political purposes, complaints will not be accepted against a person seeking election as a Member, whether currently serving as a Member or not, during the 75-day period before an election in which the candidate is running, provided that nothing in this section limits the right to file a complaint with the State Ethics Commission, seek judicial relief, or report suspected criminal conduct to the appropriate authority. The time for filing complaints will not run during this period. Properly filed complaints will be accepted and processed after the 75-day period has expired.

(A) No action may be taken on any complaint for violations under this Code of Ethics Ordinance that is filed later than one (1) year after a violation of this section is alleged to have occurred, and a complaint alleging a violation must be filed within six (6) months from the date the complainant knew or should have known of the action alleged to be a violation. No proceedings under this article shall be instituted or prosecuted after the earlier of: (i) the expiration of the term of office of the person complained against; or (ii) the resignation, death, vacancy, disqualification or withdrawal from office of the person against whom a complaint is filed. Nothing in this section limits the right to file a complaint with the State Ethics Commission, seek judicial relief, or report suspected criminal conduct to the appropriate authority.

(B) A separate complaint shall be filed for each person alleged to have engaged in any activity violating this Ordinance even if the allegations arise from the same factual basis. Each complaint shall state: (i) a separate count for each alleged violation; (ii) the specific section of this Code of Ethics Ordinance alleged to be violated for each count; (iii) with specificity, the facts which are alleged to constitute the violation; and (iv) the documentary evidence

which the charging party possesses. Copies of said documentary evidence shall be attached to the complaint as exhibits.

(C) All complaints shall contain an oath that the facts set forth therein are true and correct to the best of the complainant's knowledge in a form adopted by Council.

(D) Upon receipt of a complaint, the City Clerk will deliver a copy of the complaint to the City Administrator.

Sec. 1-3-74. APPOINTMENT OF HEARING OFFICER, SERVICE OF COMPLAINT, BURDEN OF PROOF.

(A) All complaints filed hereunder shall be heard before a Hearing Officer who: (i) shall be a competent attorney at law of good standing in his or her profession, (ii) shall have at least five (5) years' experience in the practice of law, and (iii) shall not maintain an office within a ten (10) mile radius of the City of Isle of Palms, SC. The City Clerk shall maintain a listing, which shall be pre-authorized by City Council, of no less than five (5) qualified attorneys to serve as a Hearing Officer pursuant to this section. Upon receipt of a properly verified complaint, the City Clerk shall draw names randomly from the listing of qualified Hearing Officers and appoint the first one who is available to serve in the matter.

(B) Original pleadings shall be filed with the City Clerk and the City Clerk shall cause the complaint to be served on the member charged as soon as practicable but in no event later than seven (7) calendar days after receipt of a verified complaint. Service may be by personal service, by certified mail, return receipt requested or by overnight delivery.

(C) In all proceedings under this section, the Hearing Officer shall determine whether a violation of this Code of Ethics Ordinance has been established by a preponderance of the evidence. Proceedings under this Code shall have no bearing on liability under the South Carolina Ethics, Government Accountability, and Campaign Reform Act, criminal liability, criminal penalties, or any other provision under state or federal law.

Sec. 1-3-75. HEARING.

(A) The member charged in the Complaint shall have fifteen (15) calendar days to file an answer to the complaint provided, however, the member charged shall have no obligation to file an answer to any complaint.

(B) Upon the expiration of the fifteen (15) calendar day answer period, the Hearing Officer shall review the complaint and answer, if any, to determine: (i) whether the complaint is in conformity of the requirements of Section 3 above, (ii) whether upon consideration of the complaint and answer, the complaint is unjustified, frivolous, patently unfounded, or (iii) whether upon consideration of the complaint and answer, the complaint demonstrates facts sufficient to invoke disciplinary jurisdiction as set forth in this Ordinance.

(C) Upon a determination that the complaint should not be dismissed pursuant to the foregoing subsection (c), the Hearing Officer shall be empowered to collect evidence and information concerning any complaint and to add the findings and results of its investigations to the file containing such complaint. In furtherance of this investigation, the Hearing Officer may:

(1) Seek such further information from the complainant or the member charged through inquiry or written questions, provided, however the member charged shall have no obligation to answer any inquiries, or

(2) Conduct a hearing regarding the allegations set forth in the complaint. At any hearing, the member who is the subject of inquiry shall have the right: (i) to representation by counsel at all stages of these proceedings, (ii) to written notice of the hearing at least ten (10) calendar days before the first hearing, (iii) to hear and examine the evidence and witnesses and, (iv) to submit evidence and call witnesses to oppose or mitigate the allegations. In all hearings held under this section, the procedures and rules of evidence applicable in civil cases shall apply.

(D) All investigations under this section shall be completed within a reasonable time, but not to exceed sixty (60) calendar days of the filing of the complaint, unless otherwise agreed by the complainant or the member charged. Should the investigation not be completed in said period or in a period as otherwise agreed, the complaint will be deemed dismissed as a failure to state facts sufficient to invoke the disciplinary jurisdiction of the City Council. Within seven (7) calendar days of the completion of the investigation, the Hearing Officer shall:

(1) dismiss the complaint on the grounds that it is unjustified, frivolous, patently unfounded, or that it fails to state facts sufficient to invoke the disciplinary jurisdiction of the City Council; or

(2) prepare a report of findings and recommendations to the Mayor and City Council.

(3) Should the Hearing Officer determine to submit a report in the matter, the report shall consist of: (1) a written finding of facts; (2) a determination as to whether the complaint establishes by a preponderance of evidence that a violation has been committed, and if so, the specific violation and evidence supporting the same, and (3) a recommendation regarding the punishment for such violation (public or private reprimand or censure by City Council).

(4) The Hearing Officer's written determination of findings and recommendations shall be delivered to the City Clerk who shall provide a copy to the City Administrator, the Mayor and Council and serve a copy on the complainant and member charged by personal service, email, by certified mail, return receipt requested, or by overnight delivery.

Sec. 1-3-76. REPORT TO MAYOR AND COUNCIL.

(A) Upon receipt of findings and recommendations from the Hearing Officer, the Mayor and Council may:

(1) by a majority, vote to accept the Findings and Recommendations of the Hearing Officer.

(2) by a majority, vote to accept the findings of fact and reject the recommended discipline instead substituting its own discipline.

(3) by a majority, vote to reject the findings and recommendations and dismiss the complaint.

(B) Should Council fail to take any action on the Complaint within 45 days after receipt of the Hearing Officer's report, then the Complaint shall be deemed to have been dismissed.

If the Member who is subject to the Complaint is the Mayor or any Council Member, then he or she should disqualify themselves from any votes or deliberations on the matter pursuant to applicable state law.

Sec. 1-3-77. IMPLEMENTATION.
This Ordinance shall be included in the regular orientations for candidates elected to City Council and newly appointed members to Boards and Commissions.

SECTION 2. That should any part of this Ordinance be held invalid by a Court of competent jurisdiction, the remaining parts shall be severable therefrom and shall continue to be in full force and effect.

SECTION 3. That all ordinances or parts of ordinances conflicting with the provisions of this Ordinance are hereby repealed insofar as the same affect this Ordinance.

SECTION 4. That this Ordinance take effect and be in full force immediately.

PASSED AND APPROVED BY THE CITY COUNCIL FOR THE CITY OF ISLE OF PALMS, ON THE _____ DAY OF _____, 2026.

_____
Phillip Pounds, Mayor (Seal)
Attest:

_____

Nicole DeNeane, City Clerk
First Reading:_____
Public Hearing:_____
Second Reading:_____
Ratification:_____

Sec. 1-3-20. Remote attendance at meetings.

Members of City Council, and members of any City board, committee, commission, or advisory body established by the City, including but not limited to the Planning Commission, Accommodations Tax Advisory Committee (ATAX), Board of Zoning Appeals, and similar appointed or standing bodies, may participate in meetings through remote communication technology, including video conferencing platforms and telephonic technology, when circumstances reasonably prevent physical attendance or when remote participation is otherwise necessary or appropriate. Remote participation may be utilized for reasons including, but not limited to, illness, personal or family matters, employment or professional obligations, military service, travel, emergencies, weather events, or other circumstances that make in-person attendance impractical.

For elected officials, remote participation is intended to supplement, and not replace, in-person attendance at meetings.~~Councilmembers may attend Council or committee meetings by using remote communication technology, including virtual meetings utilizing computer programs and telephonic technology, only in cases of personal emergencies, illness, or due to other exigent circumstances, and when the remote attendance is approved by the Mayor or the committee chair. Remote attendance shall be limited to situations that prevent physical attendance at meetings and not used as the primary method of meeting attendance.~~

No individual member, chairperson, presiding officer, or elected official shall have unilateral authority to prohibit a member from attending remotely if the requirements of this section are satisfied.

When remote attendance occurs~~is permitted in accordance with this section~~, the following rules and procedures shall apply:

a) Notice of remote attendance shall be provided to the City Clerk's office ~~and when~~as soon as reasonably practicable, and when possible, ~~not less than~~at least twenty-four (24) hours before the scheduled start time for the meeting. The City Clerk shall ~~advise the Mayor and committee chair of the request. The reason for attending the meeting remotely shall be recorded~~ record the remote participation in the minutes of the meeting.

b) A quorum of the ~~Councilmembers~~ meeting body is physically present at the meeting place, and remain physically present throughout the meeting.

c) The individual presiding over the meeting is physically present during the meeting.

d) M~~Councilm~~embers attending both in person and remotely, and persons in attendance at the meeting can hear all discussion and participate in the meeting as appropriate.

e) Other than establishing a quorum, a member attending remotely shall be considered present for all purposes and shall possess the same voting rights, privileges, duties, and authority as members attending physically. ~~A Councilmember attending remotely shall be considered present at the meeting, shall possess the same authority as Councilmembers who are physically present at the meeting, and their votes shall be considered valid.~~

f) Other than establishing electronic or telephonic connections necessary for remote attendance, there shall be no communications between the ~~Council~~member(s) attending remotely and other members of

bodyCouncil, unless such communication is part of the meeting, and can be heard by the members of the public in attendance.

g) All of the comments, motions, and votes of the Councilmember(s) attending remotely must be capable of being recorded in the minutes of the meeting.

h) Any meeting where a mCouncilmember is attending remotely shall be conducted in accordance with the requirements of the South Carolina Freedom of Information Act.

i) Any member participating remotely during an executive session shall affirm prior to the commencement of executive session that no unauthorized person is present or able to hear the proceedings. Such affirmation shall be reflected in the meeting minutes.

Any Councilmember attending a meeting remotely where an executive session is held shall, after the vote to go into executive session is approved, but prior to the convening of the executive session, declare that no other person is on the phone or is within a range that would allow matters to be discussed or considered to be heard. The City Clerk shall enter such declaration into the minutes of the meeting.

(Ord. No. 2021-12, § 3, 9-28-2021)

ORDINANCE 2026-06

AN ORDINANCE TO AMEND THE REMOTE ATTENDANCE POLICY FOR MEMBERS OF ISLE OF PALMS CITY COUNCIL, INCLUDING MAYOR, AND ANY APPOINTED MEMBER OF A CITY BOARD, COMMITTEE, OR COMMISSION.

WHEREAS, City Council recognizes the importance of conducting the public's business in an open, transparent, and accessible manner; and

WHEREAS, the City Council, Boards, Commissions, and other appointed bodies function most effectively when members are physically present to deliberate, engage with fellow members, staff, and the public, and participate fully in meetings; and

WHEREAS, in-person attendance at meetings shall remain the preferred method of participation and remote participation is not intended to replace regular physical attendance by members of the City Council, Boards, Commissions, or other appointed bodies; and

WHEREAS, from time to time, circumstances may reasonably prevent a member from attending a meeting in person despite the member's intent and ability to otherwise fulfill their public duties; and

WHEREAS, allowing limited remote participation under specified circumstances promotes continuity of government operations, preserves institutional knowledge, and helps ensure that duly appointed and elected officials may continue to participate in the public's business when physical attendance is not reasonably possible; and

WHEREAS, advances in communications technology permit members attending remotely to hear, be heard, and participate in meeting discussions and deliberations; and

WHEREAS, the City Council finds that establishing reasonable procedures for remote participation, including advance notice requirements and limitations on its use, will balance the benefits of flexibility with the public interest in maintaining in-person attendance and transparent government proceedings; and

WHEREAS, the City Council desires to amend its existing remote attendance policy to permit members of the City Council, Boards, Commissions, and other appointed bodies to participate remotely upon providing proper notice and identifying circumstances that reasonably prevent physical attendance, subject to the requirements and limitations set forth herein.

NOW, THEREFORE, BE IT ORDAINED by the Mayor and City Council of the City of Isle of Palms, South Carolina, in duly assembled meeting, that the City Code is hereby amended as set forth herein.

SECTION 1. That Title 1, Chapter 3, Section 1-3-20 and subsequent subsections be amended as follows:

ARTICLE A. RULES OF ORDER AND PROCEDURE

Sec. 1-3-20. REMOTE ATTENDANCE AT MEETINGS.

Members of City Council, and members of any City board, committee, commission, or advisory body established by the City, including but not limited to the Planning Commission, Accommodations Tax Advisory Committee (ATAX), Board of Zoning Appeals, and similar appointed or standing bodies, may participate in meetings through remote communication technology, including video conferencing platforms and telephonic technology, when circumstances reasonably prevent physical attendance or when remote participation is otherwise necessary or appropriate. Remote participation may be utilized for reasons including, but not limited to, illness, personal or family matters, employment or professional obligations, military service, travel, emergencies, weather events, or other circumstances that make in-person attendance impractical.

For elected officials, remote participation is intended to supplement, and not replace, in-person attendance at meetings.

No individual member, chairperson, presiding officer, or elected official shall have unilateral authority to prohibit a member from attending remotely if the requirements of this section are satisfied.

When remote attendance occurs, the following rules and procedures shall apply:

(A) Notice of remote attendance shall be provided to the City Clerk's office as soon as reasonably practicable, and when possible, at least twenty-four (24) hours before the scheduled start time for the meeting. The City Clerk shall record the remote participation in the minutes of the meeting.

(B) A quorum of the meeting body is physically present at the meeting place and remain physically present throughout the meeting.

(C) The individual presiding over the meeting is physically present during the meeting.

(D) Members attending both in person and remotely, and persons in attendance at the meeting can hear all discussion and participate in the meeting as appropriate.

(E) Other than establishing a quorum, a member attending remotely shall be considered present for all purposes and shall possess the same voting rights, privileges, duties, and authority as members attending physically.

(F) Other than establishing electronic or telephonic connections necessary for remote attendance, there shall be no communications between the member(s) attending remotely and other members of body, unless such communication is part of the meeting, and can be heard by the members of the public in attendance.

(G) All of the comments, motions, and votes of the Councilmember(s) attending remotely must be capable of being recorded in the minutes of the meeting.

(H) Any meeting where a member is attending remotely shall be conducted in accordance with the requirements of the South Carolina Freedom of Information Act.

(I) Any member participating remotely during an executive session shall affirm prior to the commencement of executive session that no unauthorized person is present or able to hear the proceedings. Such affirmation shall be reflected in the meeting minutes.

SECTION 2. That should any part of this Ordinance be held invalid by a Court of competent jurisdiction, the remaining parts shall be severable therefrom and shall continue to be in full force and effect.

SECTION 3. That all ordinances or parts of ordinances conflicting with the provisions of this Ordinance are hereby repealed insofar as the same affect this Ordinance.

SECTION 4. That this Ordinance take effect and be in full force immediately.

PASSED AND APPROVED BY THE CITY COUNCIL FOR THE CITY OF ISLE OF PALMS, ON THE _____ DAY OF _____, 2026.

_____
Phillip Pounds, Mayor (Seal)
Attest:

_____

Nicole DeNeane, City Clerk
First Reading:_____
Public Hearing:_____
Second Reading:_____
Ratification:_____

Capital Projects Update - June 19, 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 working and has completed the paving between 21st and 29th Avenues. There is an ongoing issue with conflicts with the proposed routing of stormwater pipe and existing water and sewer lines. The city is working with the project manager, the contractor, and the Water and Sewer Commission to create a workable solution to the conflict. Initial an initial change order was requested with an amount between $300k-$400k. A change order was previously approved 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 fully executed. The design engineer has been engaged. The engineer has been given a goal of having bids back for consideration during the October, to allow consideration in November, and construction in January and February 2027.
		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.
Marina Bulkhead Recoating		City has been given a proposal by ATM to develop a specifications, a bid package, solicit bids, and manage the project. This will be presented to the Public Facilities Committee in July.
Beach Maintenance & Access Improvements		
Beach Maintenance & Restoration	Beach Preservation Fund	Full update by project manager to be provided to Council June 23rd at 6pm. Beach renourishment begins in Wild Dunes in July.

Project	Funding Source	Status
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.	no update

From:	Jim Davenport
To:	Douglas Kerr
Cc:	Sean Kuester; Chris Jordan; Josh Uys; Chas Thomas
Subject:	RE: IOP update
Date:	Thursday, June 18, 2026 4:40:44 PM
Attachments:	image001.png image002.png FEMA Review Council Recommendatons Memo. 5.8.26.pdf

---

Douglas – Below is a list of items TRP is working on and/or monitoring for Isle of Palms (IOP).

Congressional funding and authorization requests

- **FY27 Appropriations –** As you know, TRP submitted a congressionally directed spending request to Sen. Graham for to initiate a Feasibility Study for a Coastal Storm Risk Management project in IOP. The total Federal funding share for this three year study is $1.5 million. Sen. Graham submitted a $750K request to the Senate Appropriations Committee on our behalf. The Senate has not begun marking up appropriations bills, so it might be a couple months before we learn if the funding is included in the Energy and Water Appropriations Bill.

- **Water Resources Development Act** – In addition, we submitted an authorization request to support water and sewer infrastructure in IOP to Rep. Mace and Sen. Graham for inclusion in the Water Resources Development Act, which authorizes projects to be carried out by the U.S. Army Corps of Engineers in partnership with local governments. Both Mace and Graham submitted the authorization to the respective committees, and we are waiting to see the draft of those bills. Last we heard, the Senate bill could be unveiled within a couple of weeks. If we are successful in obtaining the authorization, it would allow IOP to seek congressionally directed spending in future Energy and Water Appropriations bills for water and sewer projects.

Legislation and rulemakings we are monitoring

- **Surface Transportation Reauthorization** - House T&I Committee leaders released the bipartisan **BUILD America 250 Act**, a **$580 billion** proposal reauthorizing federal surface transportation programs for FY2027–2031, replacing the expiring Bipartisan Infrastructure Law. The BUILD Act aims to replace the Bipartisan Infrastructure Law (BIL), which has governed federal highway, transit, rail, and related transportation programs since November 2021 and is set to expire on September 30, 2026. Unlike the BIL, which functioned simultaneously as a surface transportation reauthorization and a supplemental appropriations bill, the BUILD Act is more conventional. Whereas the BIL provided roughly $1.2 trillion in

overall funding, including $643 billion for surface transportation programs, the BUILD Act is a $580 billion bill focused primarily on surface transportation programs. See TRP BUILD Act Memo May 2026.pkw.pdf for more information.

- **FEMA Review Council Recommendations** - On May 7, 2026, the Federal Emergency Management Agency (FEMA) Review Council — convened by President Trump in January 2025 — voted to approve its long-awaited final report and transmit its recommendations to the President. The 12-member council was charged with conducting a review of FEMA's operations, structure, and mission and advising the President on recommended changes to the organization. The final report stops short of the Trump administration's most aggressive rhetoric about dismantling FEMA, but it nonetheless recommends sweeping changes that would, if implemented, fundamentally alter the relationship between the federal government, states, and disaster survivors. Most significant structural and programmatic changes will require congressional action. Several process, regulatory, and administrative changes, however, can be pursued by the Administration without new legislation. We are continuing to monitor. Our report is attached to the email.

- **OMB Federal Grants Overhaul** - On May 29, the Office of Management and Budget (OMB) released a proposed rule that would significantly revise the Uniform Guidance (2 CFR Part 200), the foundational regulation governing the administration of nearly all federal grants. Key provisions include new restrictions prohibiting the use of federal funds for DEI programs, a viewpoint-neutrality requirement for federally funded events, mandatory E-Verify use for grant-funded employees, and expanded agency authority to suspend or terminate awards that no longer align with agency priorities. The proposal also strengthens conflict of interest disclosure requirements, increases monitoring obligations for pass-through entities, and requires senior appointee review of all discretionary awards prior to issuance. These changes carry significant operational implications for recipients and subrecipients, particularly regarding compliance with DEI restrictions, updated subgrant agreements, and potentially longer award timelines. Public comments on the proposed rule are due by July 13, 2026, with any final rule expected to take effect on October 1, 2026.

- **Federal Grants –** TRP provides our Local Government Grant Alert every other week. As a reminder, if IOP is interested in pursuing a Federal grant, please let us know.

Jim Davenport

2026 Isle of Palms
Special Legislative Session Report

June 4, 2026

CONFERENCE COMMITTEE ACTIVITY

H. 3924 – Hemp-Derived Consumables

The Conference Committee on H.3924 convened for its initial meeting. The Senate Conferees are Sens. Massey, Johnson, and Ott; the House Conferees are Reps. W. Newton, Jordan, and Wetmore.

Each Conferee reviewed the respective chamber's action on the bill. Sen. Massey noted that while his preference is an outright ban on hemp-derived consumable products, he has been unable to secure sufficient votes in the Senate to advance that position. Reps. Newton and Jordan echoed that sentiment, stating that a ban is their preference as well; they noted that the House Judiciary Committee has voted on the issue both ways — considering both an outright ban and a regulatory framework. Sen. Ott and Rep. Wetmore expressed a preference for regulation over prohibition. The Conferees also discussed the DUI provisions included in the Senate version of the bill. Testimony before the Senate indicated that blood alcohol testing in felony DUI cases shows approximately 40% of defendants test positive for THC.
Following discussion, the Conferees took no action at this meeting. A subsequent meeting will be scheduled.

Note: A similar DUI provision is included in the Senate version of the DUI bill. That Conference Committee has not yet convened.

H. 5126 – General Appropriations

The Conference Committee on H. 5126, the state's General Appropriations Bill, held its organizational meeting on Tuesday, June 2. The Senate Conferees are Sens. Peeler, Davis, and Hutto; the House Conferees are Reps. Bannister, Hayes, and Hiott. Sen. Peeler and Rep. Bannister were selected as co-chairs.

The committee adopted a motion by Rep. Bannister to approve all like items appearing in both the House and Senate versions of the budget and incorporate them into the Conference Report. Committee staff then walked through all provisos that differ between the two versions. The Conferees carried over the majority of those provisos, including provisions related to funding conformity.

Chairman Peeler announced that the committee would reconvene on Wednesday, June 3, at no earlier than 1:00 p.m. However, as of today, no additional meeting of the Budget Conference Committee has been scheduled and Wednesday's meeting was cancelled.

Currently, there is $1M for stormwater and drainage infrastructure, $150,000 for the Public Greenspace at IOP Marina, and $250,000 for beach access improvements pending in the state budget.

Additionally, the Senate funded $10M for beach renourishment grants while the House funded the grants at $7.5M. This will be an item during conference committee negotiations that will funded at either the Senate level, the House level or an amount in between the two.

BILLS IN CONFERENCE COMMITTEE

S. 11 – Paid Family Leave/Eligibility Senate: Davis, Gambrell, Matthews House: Cobb-Hunter, Collins, Ballentine
S. 52 – DUI Reform Senate: Hembree, Adams, Tedder House: JE Johnson, Robbins, Rose
S. 883 – Sine Die Senate: Not yet named House: Caskey, W. Newton, Rutherford
H. 3021 – Small Business Regulatory Freedom Senate: Campsen, Elliott, Ott House: Herbkersman, Bradley, Anderson
H. 3387 – Ejectment of Tenants Senate: Johnson, Elliott, Devine House: T. Moore, McCabe, Spann-Wilder
H. 3570 – Economic Interest Disclosure Senate: Kimbrell, Bennett, Graham House: B. Newton, Johnson, Weeks
H. 3924 – Hemp-Derived Consumables Senate: Massey, Johnson, Ott House: W. Newton, Jordan, Wetmore
H. 4069 – Patient Billing/Services & Supplies Senate: Cash, Garrett, Ott House: Davis, Sessions, Waters
H. 4248 – Shrimp & Shrimp Products/Labeling Senate: Johnson, Bennett, Sutton House: Forrest, Erickson, Kirby
H. 4337 – LAC/Subpoena Powers Senate: Young, Campsen, Matthews House: W. Newton, Jordan, Wetmore
H. 4635 – Auto Renewal/Fitness Contracts Senate: Corbin, Garrett, Tedder House: B. Newton, Davis, JA Moore
H. 5126 – General Appropriations FY26-27 Senate: Peeler, Davis, Hutto House: Bannister, Hayes, Hiott

---

UPCOMING DATES

- **Senate:** The Senate is scheduled to convene on Wednesday, June 10, at 12:00 p.m.

- **House:** As of today, the House of Representatives has not scheduled a date to reconvene on the floor.

Note: This report provides an overview of legislative activities during the specified week. For detailed information, please simply reply to this email or contact a member of the Tompkins Thompson & Brown Government Affairs team directly.

View email in browser
Tompkins Thompson & Brown · PO Box 11458 · Columbia, SC 29211-1458 · USA
update your preferences or unsubscribe