Ways & Means Committee
5:00pm, Wednesday, June 10, 2026
City Hall
Council Chambers
1207 Palm Boulevard, Isle of Palms, SC

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

Agenda

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

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

3. **Special Presentations-** Chris Creed, Foth Olsen, discussion of minimum healthy beach conditions (p3)

4. **Dashboard of City Operations and Short-Term Rental Report (p26)**

5. **Financial Review**
   a. April Financial Statement (p28)
   b. FY27 Budget Draft (p66)
   c. Review of business license and short-term rental license revenues (p136)

6. **Procurement**
   a. Report of purchases between $10,000 and $25,000 (p138)
   b. Discussion and consideration of award of bid to John C. Craven Roofing for $23,075 for City Hall roof installation (p139)
   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) (p141)
   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) (p147)
   e. Discussion and consideration of AI Signal Software – Rhythm, $127,400 initially (excluding installation) and $3,690 annually (p157)

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)
   b. Review of IT Costs (p172)

9. **Next Meeting: Tuesday, July 14, 2026, 5pm**

10. **Adjournment**

City of Isle of Palms
Beach Preservation Committee

Alternatives Analysis Update



June 4, 2026

Outline

- Review of HHI Beach Management Baseline Example
- IOP Beach Management Baseline– Update
- Regulatory Meetings – Update
- Next Steps

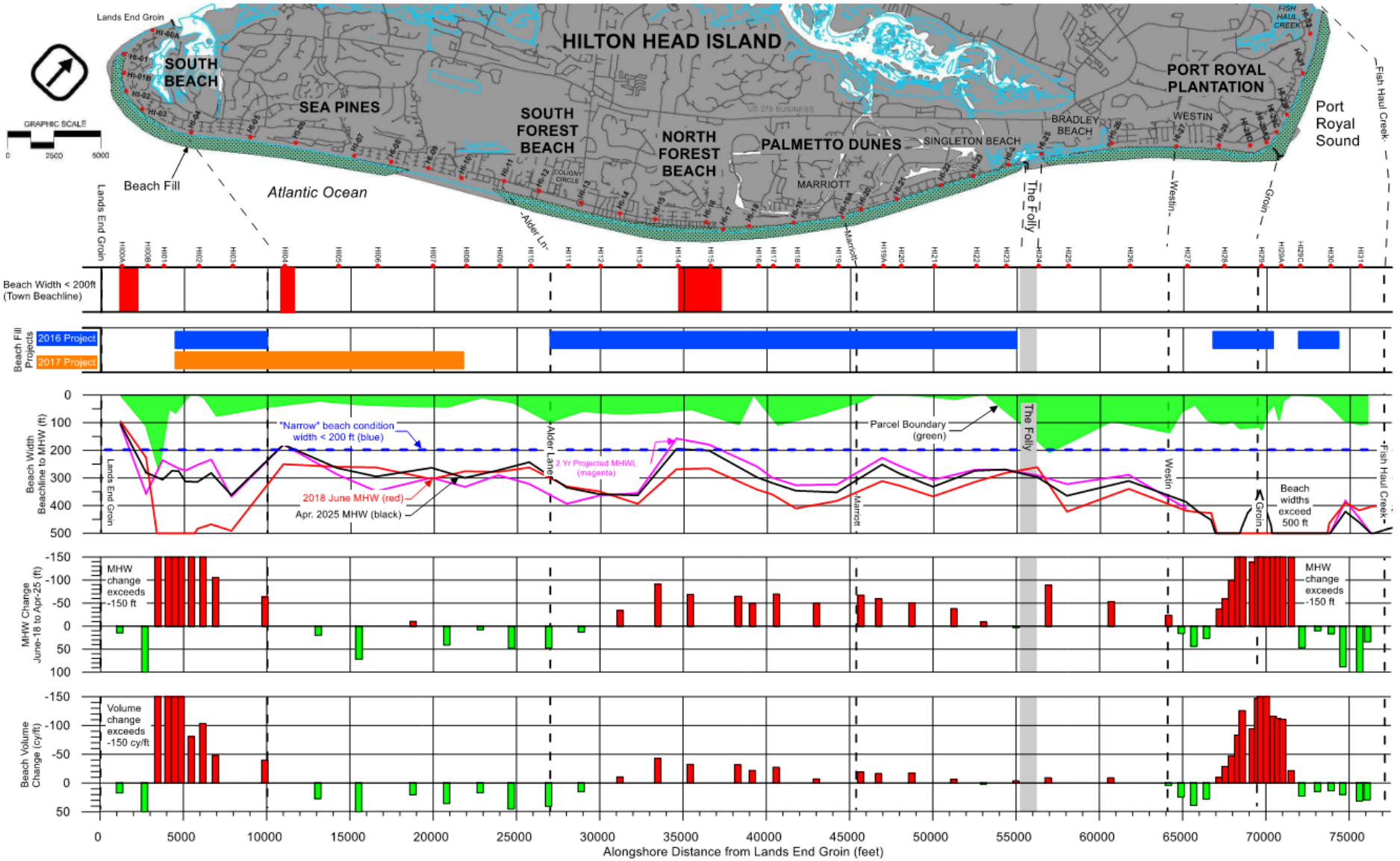


Figure 2-1: Beach width, MHWL, shoreline change, and beach volume change along the Hilton Head Island shoreline. Change is based on the period from June 2018 to April 2025.

2.2 Current Beach Condition (April 2025)

In this section, the current beach condition is described by the island's beach width, which is represented as the distance from the Town's Beachline[5] to the MHW shoreline (MHW, +3.72 ft NGVD29) of the April 2025 survey. The April 2025 survey was completed April 17-18, 2025, by Arc Surveying & Mapping, Inc. (Arc), of Jacksonville, Florida.

[5] The Town's Beachfront Line is a local regulatory line adopted by the Town in December 2006 and is defined as having the same location as the 1999 OCRM Baseline. No development may be further seaward than this line.

[10] The RMBC was established as a basis to evaluate the condition of the island's beaches relative to an assumed "minimum" width that the Town might want to consider (based on the April 1997 survey). The defined RMBC was never *formally* adopted by the Town. In this instance, it is simply used as a basis for discussion of conditions as they relate to a historical condition.

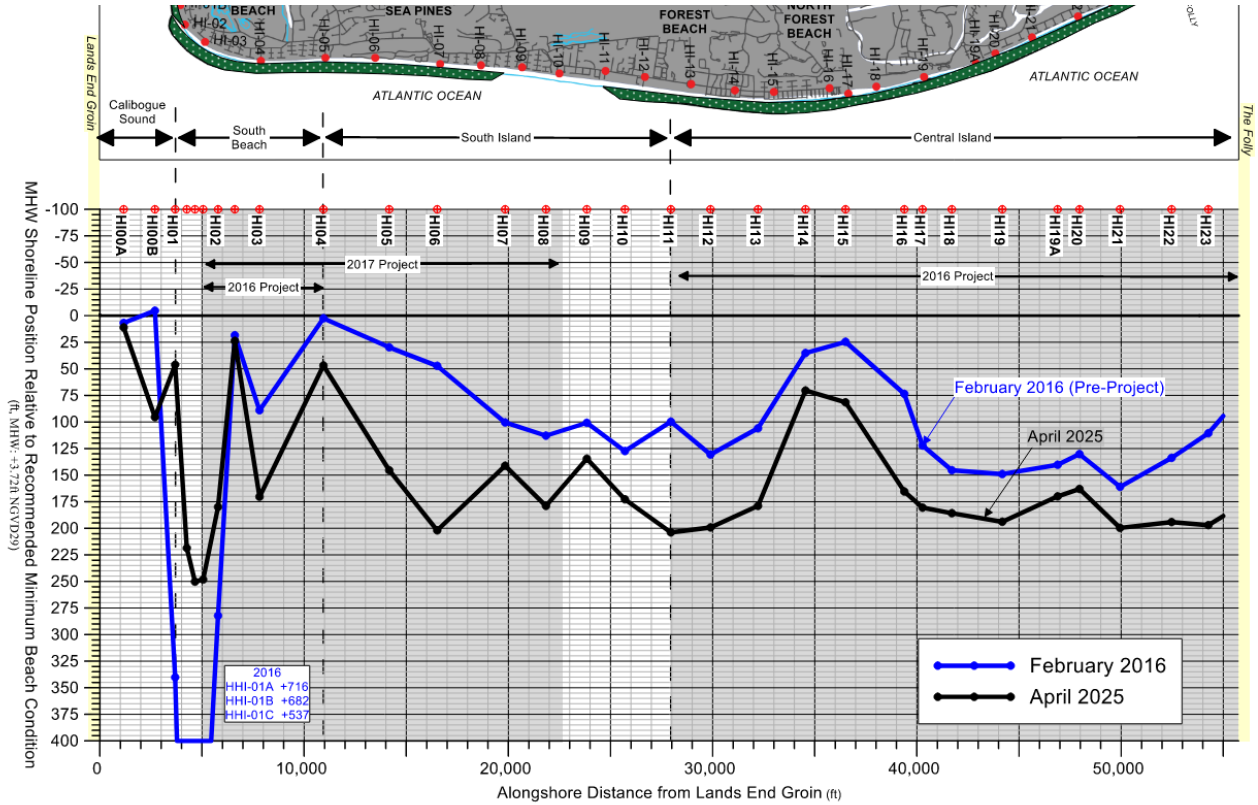
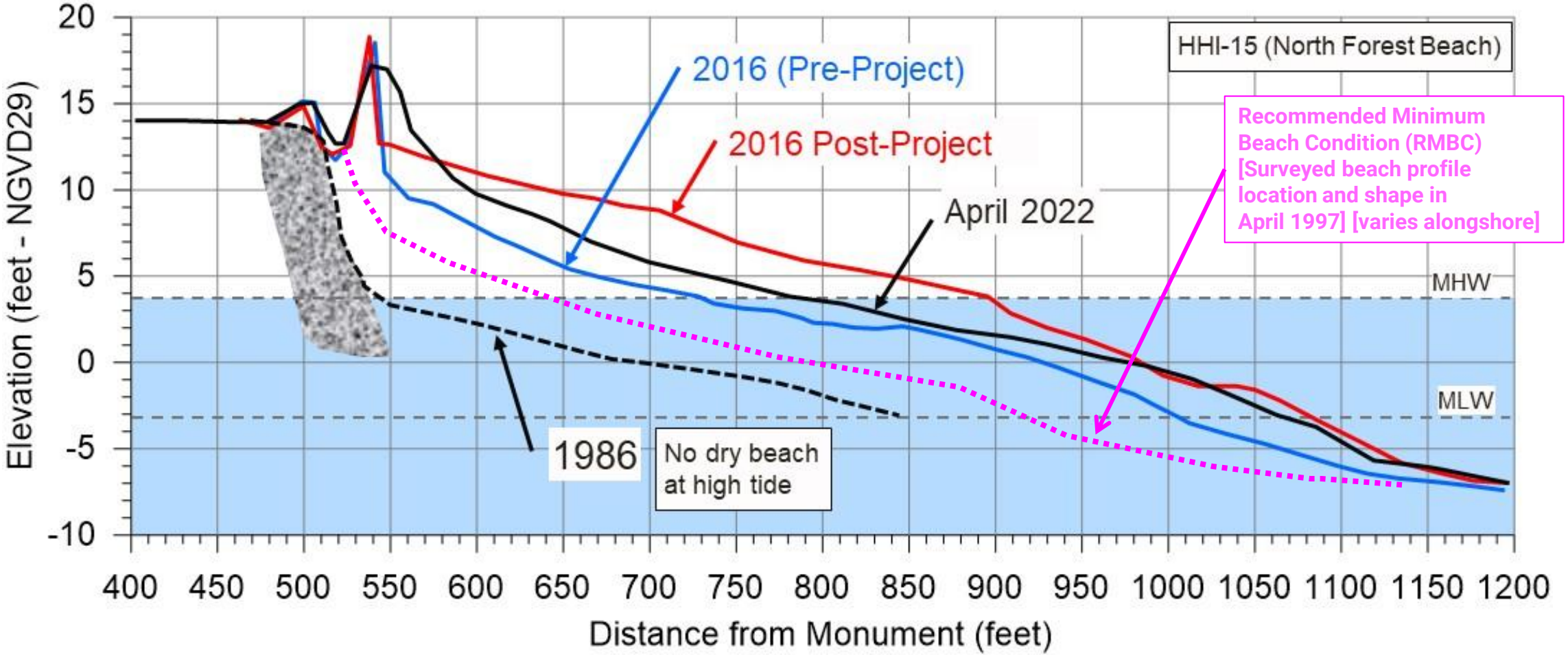
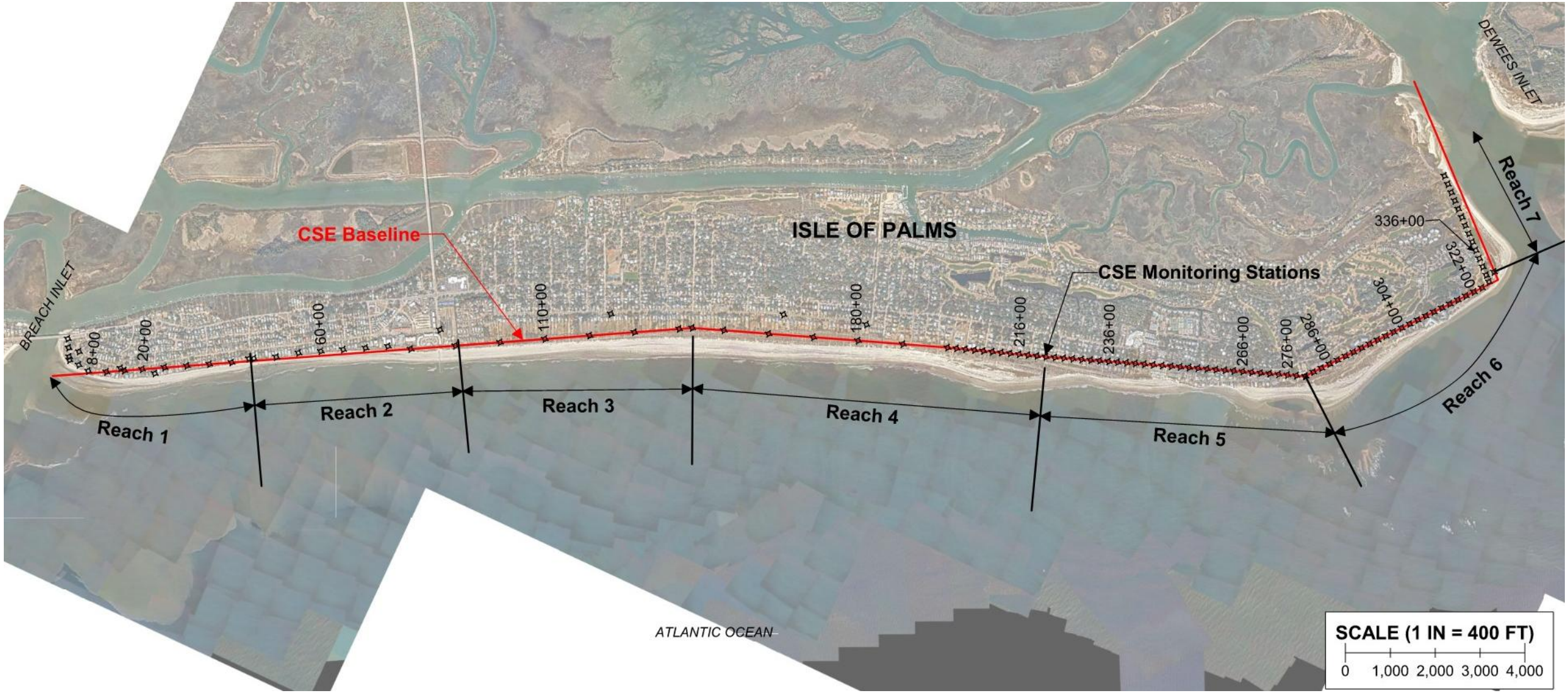


Figure 2-13: April 2025 Mean High Water shoreline position along Hilton Head Island relative to the Recommended Minimum Beach Condition.

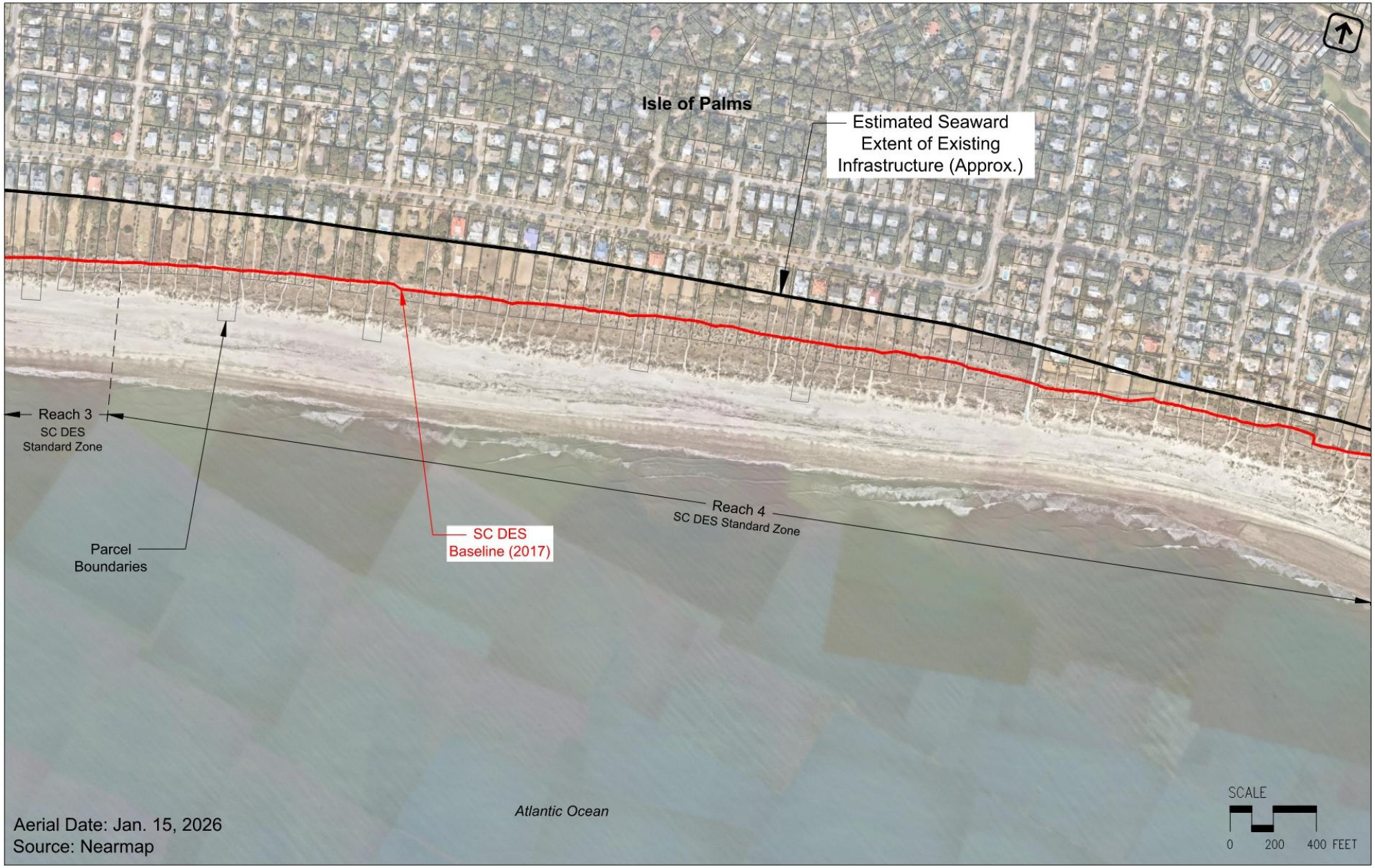

HHI-15 (North Forest Beach)
2016 (Pre-Project)
2016 Post-Project
April 2022
Recommended Minimum Beach Condition (RMBC) [Surveyed beach profile location and shape in April 1997] [varies alongshore]
MHW
MLW
1986
No dry beach at high tide
Elevation (feet - NGVD29)
Distance from Monument (feet)
20
15
10
5
0
-5
-10
400 450 500 550 600 650 700 750 800 850 900 950 1000 1050 1100 1150 1200


ISLE OF PALMS
CSE Baseline
CSE Monitoring Stations
BREACH INLET
DEWEES INLET
ATLANTIC OCEAN
8+00
20+00
60+00
110+00
180+00
216+00
236+00
266+00
276+00
286+00
304+00
322+00
336+00
Reach 1
Reach 2
Reach 3
Reach 4
Reach 5
Reach 6
Reach 7
SCALE (1 IN = 400 FT)
0 1,000 2,000 3,000 4,000


Inlet Creek
Hamlin Creek
Sullivans Island
Isle of Palms
Breach Inlet
Estimated Seaward Extent of Existing Infrastructure (Approx.)
Parcel Boundaries
SC DES Baseline (2017)
Reach 1
SC DES Unstabilized Inlet Zone
Reach 2
SC DES Standard Zone
Atlantic Ocean
Aerial Date: Jan. 15, 2026
Source: Nearmap
SCALE
0 200 400 FEET


Hamlin Creek
Isle of Palms
Estimated Seaward Extent of Existing Infrastructure (Approx.)
Reach 1
SC DES Unstabilized Inlet Zone
Reach 2
SC DES Standard Zone
Reach 3
SC DES Standard Zone
Parcel Boundaries
SC DES Baseline (2017)
Atlantic Ocean
Aerial Date: Jan. 15, 2026
Source: Nearmap
SCALE
0 200 400 FEET


Isle of Palms
Estimated Seaward Extent of Existing Infrastructure (Approx.)
Reach 2
SC DES Standard Zone
Reach 3
SC DES Standard Zone
Reach 4
SC DES Standard Zone
SC DES Baseline (2017)
Parcel Boundaries
Atlantic Ocean
Aerial Date: Jan. 15, 2026
Source: Nearmap
SCALE
0 200 400 FEET


Isle of Palms
Estimated Seaward Extent of Existing Infrastructure (Approx.)
Reach 3
SC DES Standard Zone
Reach 4
SC DES Standard Zone
SC DES Baseline (2017)
Parcel Boundaries
Atlantic Ocean
Aerial Date: Jan. 15, 2026
Source: Nearmap
SCALE
0 200 400 FEET

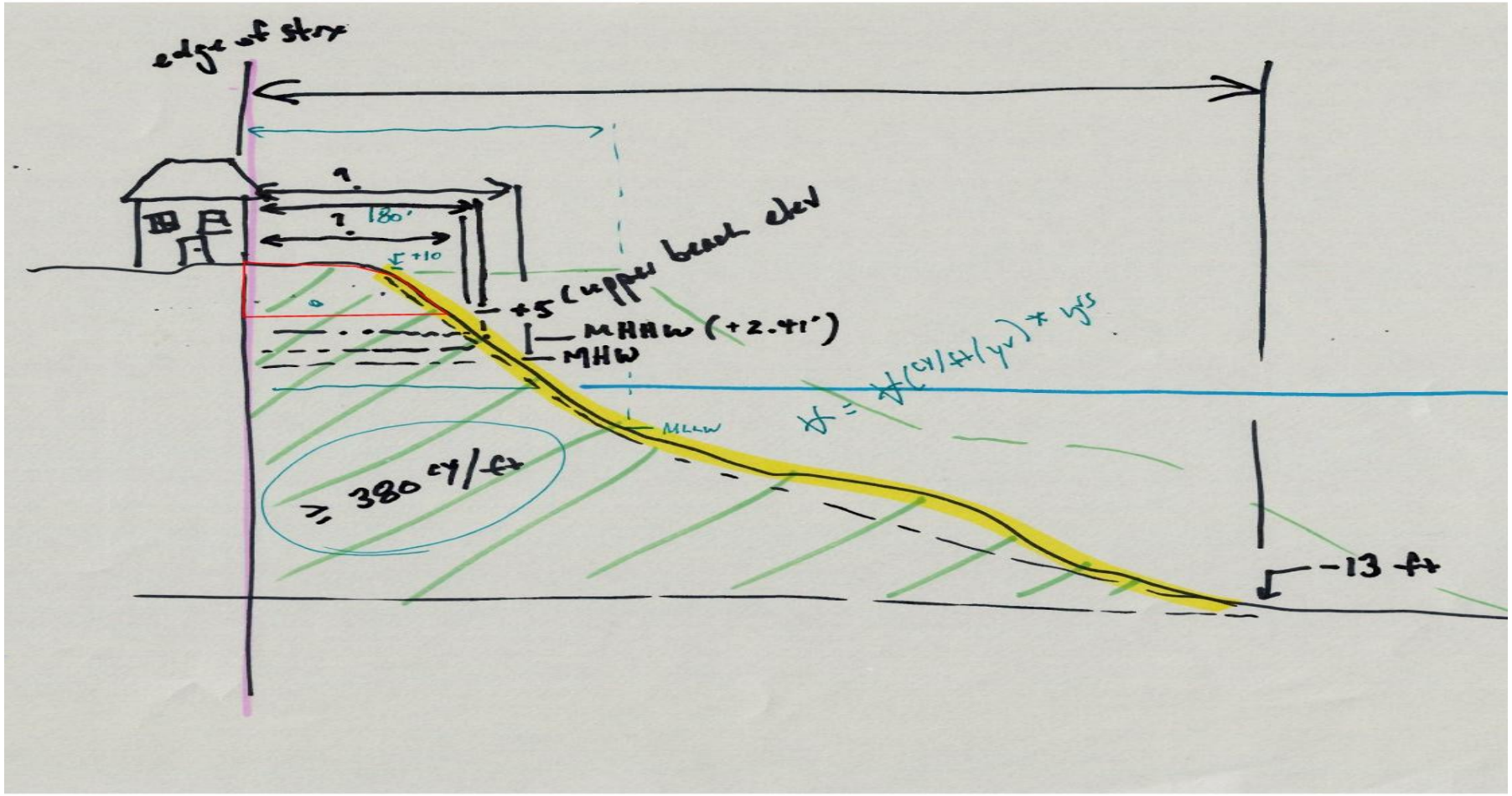

Isle of Palms
Estimated Seaward Extent of Existing Infrastructure (Approx.)
SC DES Baseline (2017)
Reach 4
SC DES Standard Zone
Reach 5
SC DES Standard Zone
Parcel Boundaries
Atlantic Ocean
Aerial Date: Jan. 15, 2026
Source: Nearmap
SCALE
0 200 400 FEET

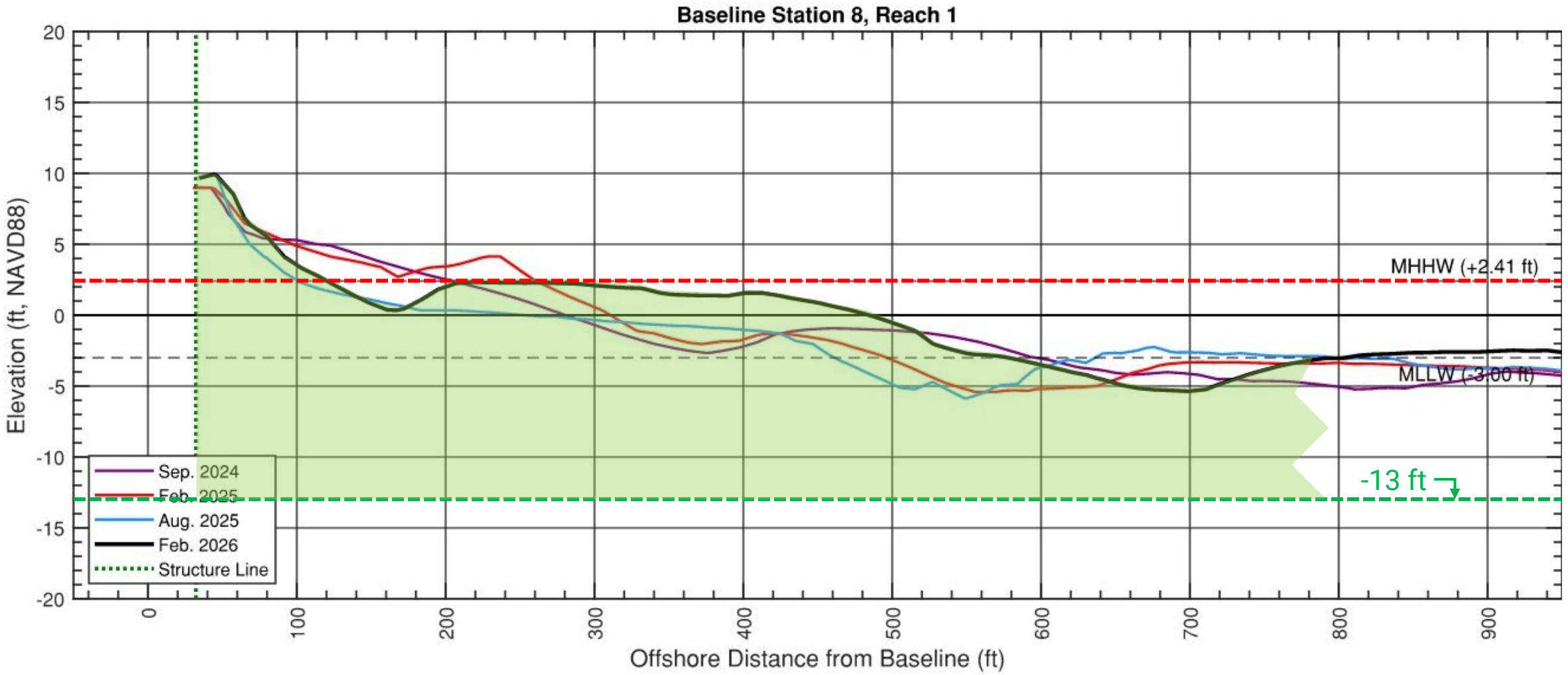

Isle of Palms
Estimated Seaward Extent of Existing Infrastructure (Approx.)
SC DES Baseline (2017)
Reach 6
SC DES Standard Zone
Parcel Boundaries
Reach 5
SC DES Standard Zone
Atlantic Ocean
Aerial Date: Jan. 15, 2026
Source: Nearmap
SCALE
0 200 400 FEET

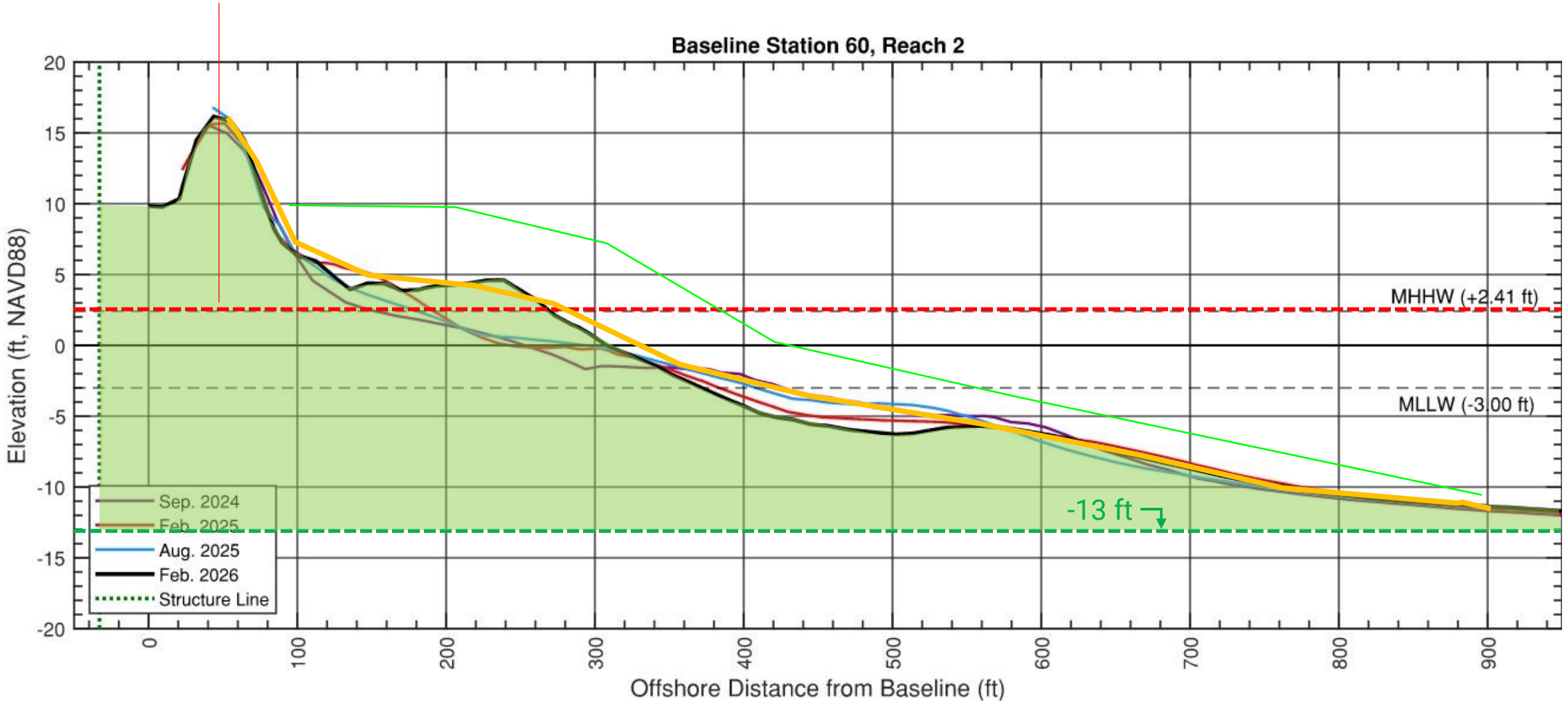

Isle of Palms
SC DES Unstabilized Inlet Zone
Reach 7
Dewees Inlet
Estimated Seaward Extent of Existing Infrastructure (Approx.)
SC DES Baseline (2017)
Parcel Boundaries
Reach 6
SC DES Standard Zone
Atlantic Ocean
Aerial Date: Jan. 15, 2026
Source: Nearmap
SCALE
0 200 400 FEET

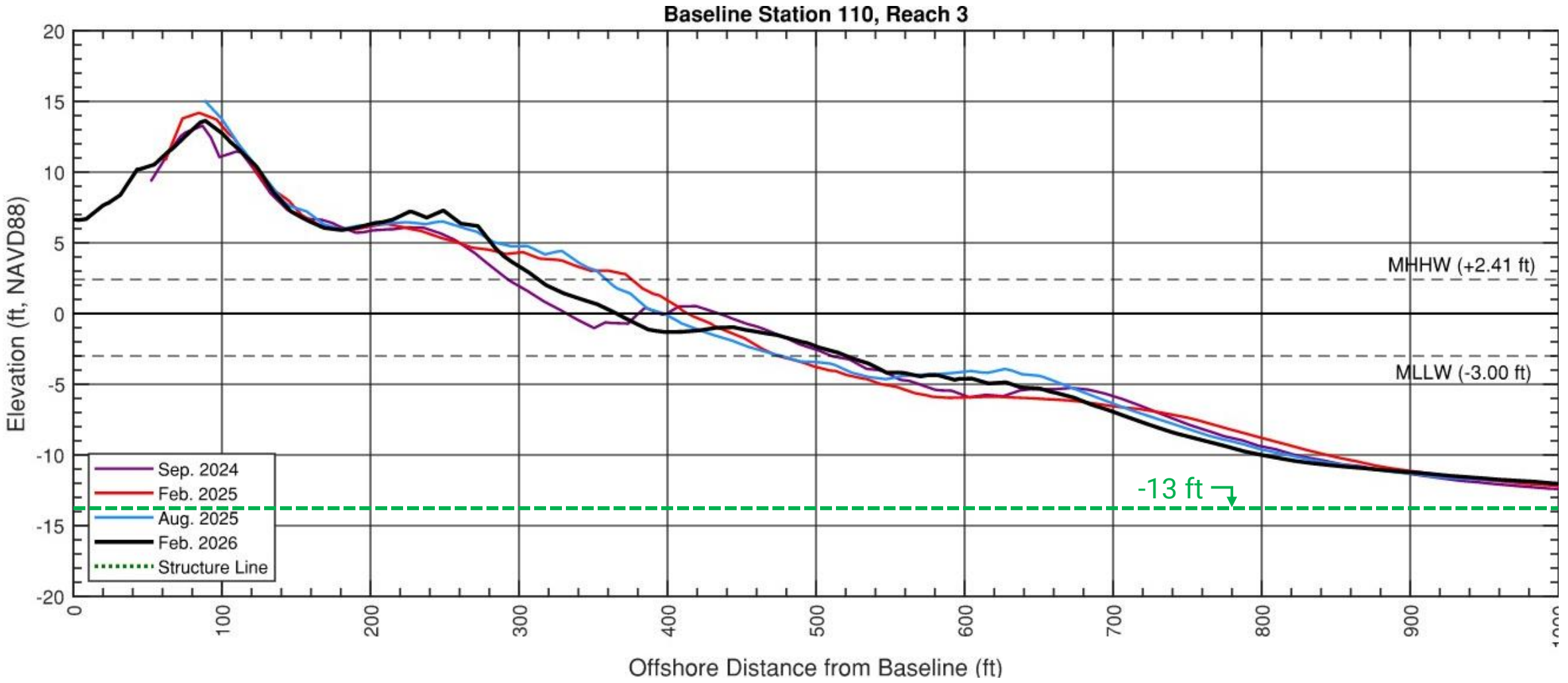
Sketch of Total Profile Volume Concept

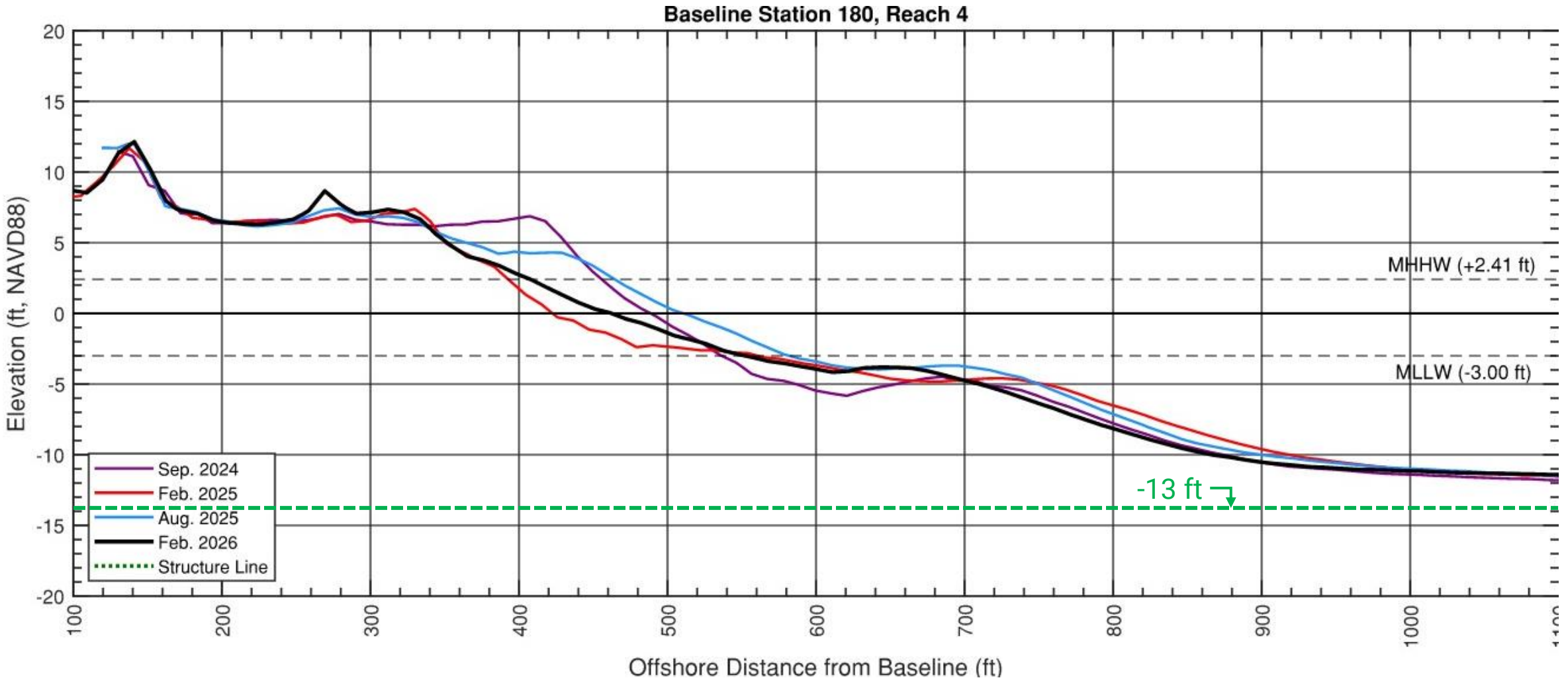
(Beach condition monitoring used by IOP and CSE)

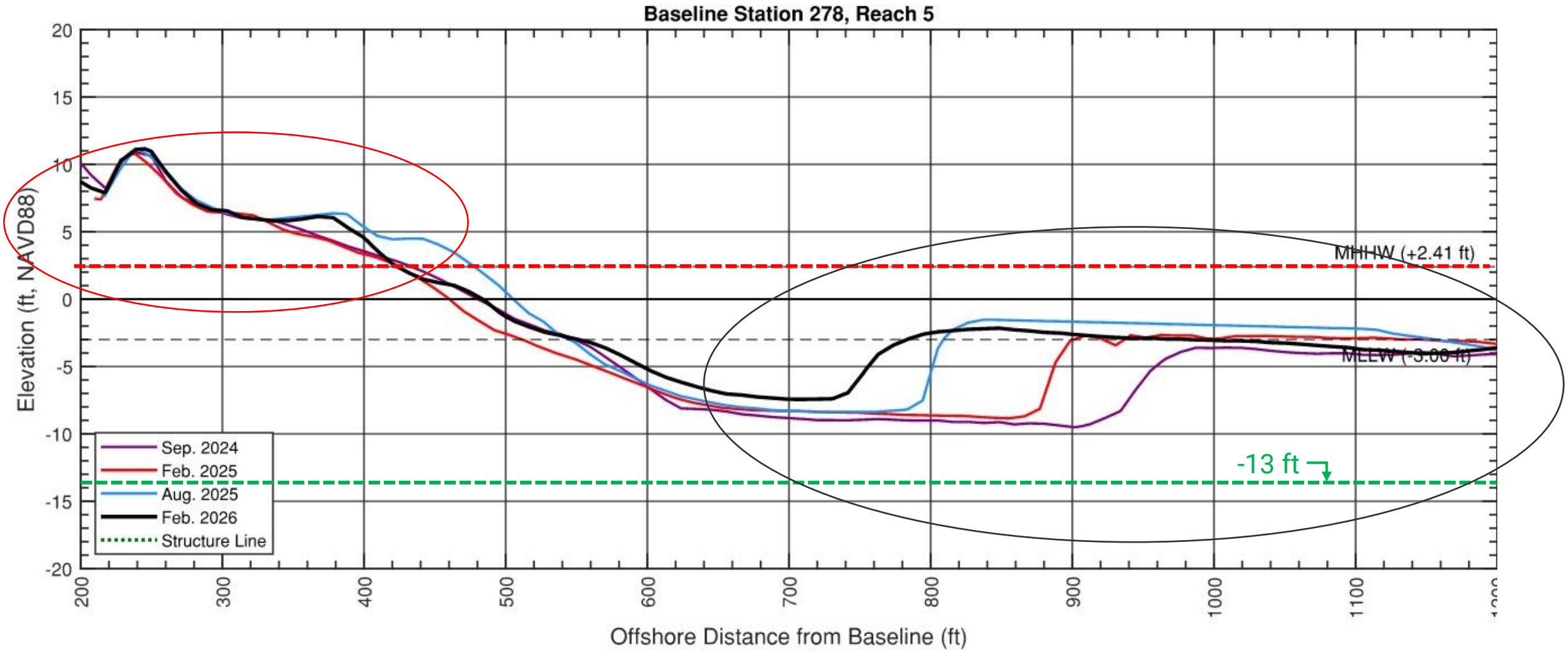


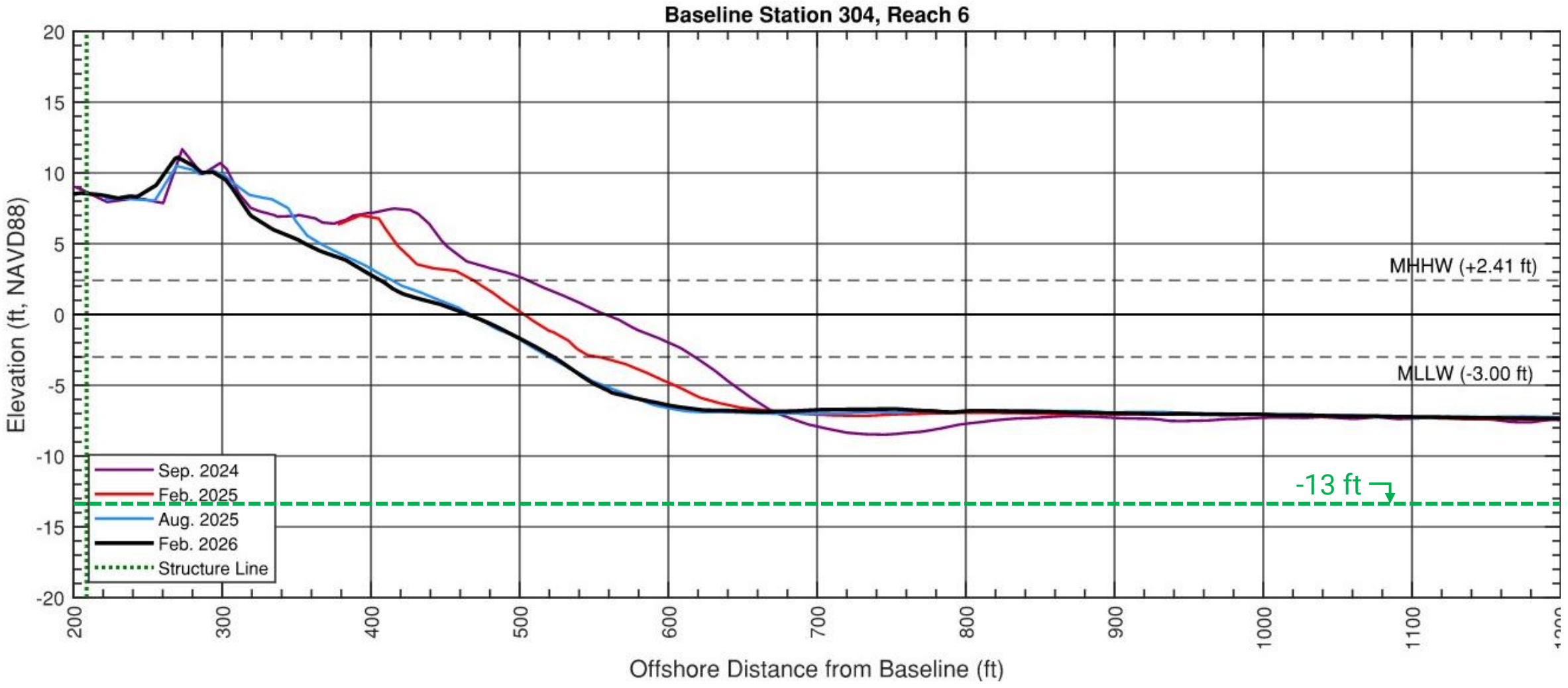

Baseline Station 8, Reach 1
Elevation (ft, NAVD88)
Offshore Distance from Baseline (ft)
MHHW (+2.41 ft)
MLLW (-3.00 ft)
-13 ft
Sep. 2024
Feb. 2025
Aug. 2025
Feb. 2026
Structure Line

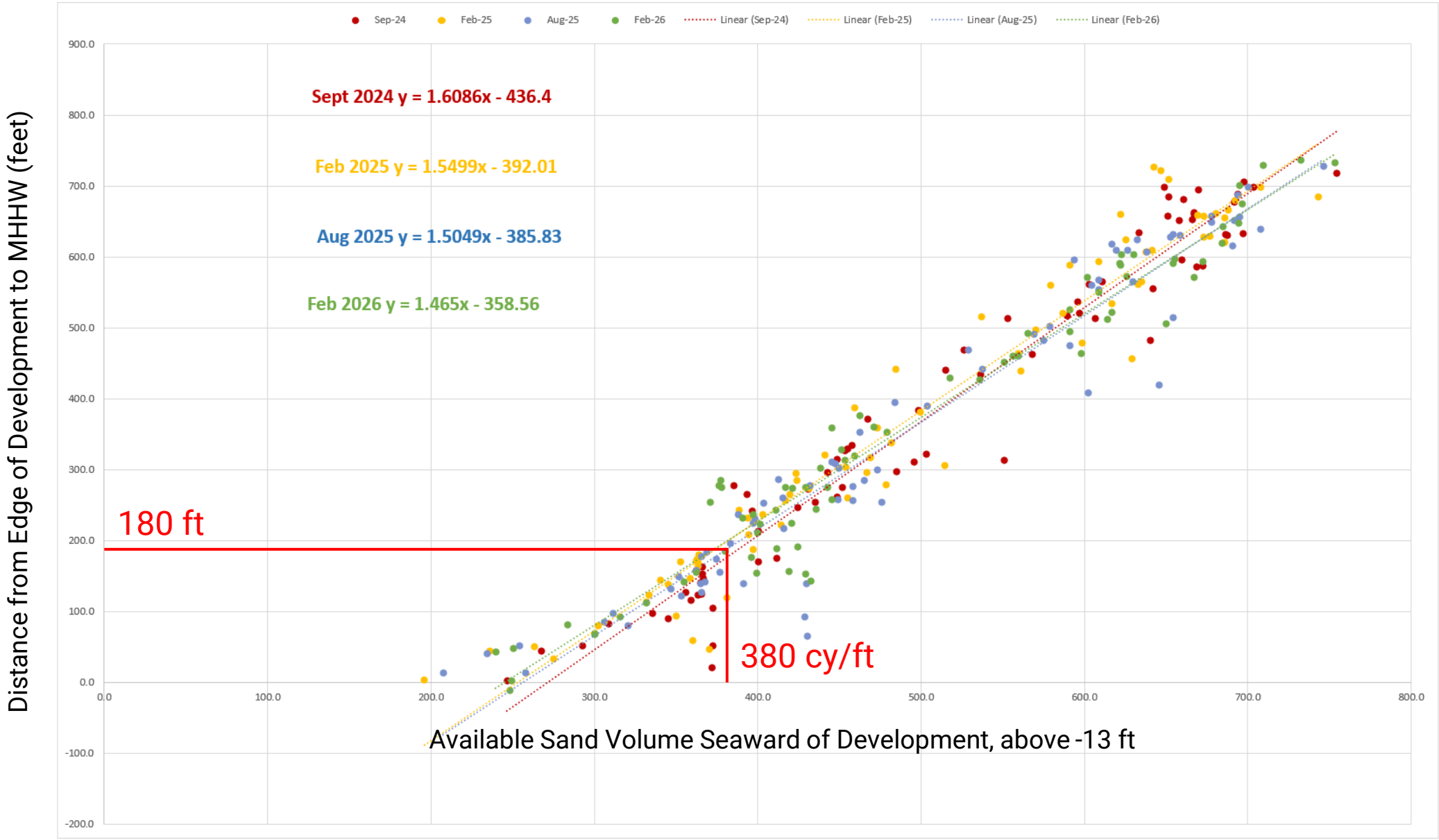

Baseline Station 60, Reach 2
Elevation (ft, NAVD88)
Offshore Distance from Baseline (ft)
MHHW (+2.41 ft)
MLLW (-3.00 ft)
-13 ft
Sep. 2024
Feb. 2025
Aug. 2025
Feb. 2026
Structure Line
20
15
10
5
0
-5
-10
-15
-20
0
100
200
300
400
500
600
700
800
900


Baseline Station 110, Reach 3
Elevation (ft, NAVD88)
Offshore Distance from Baseline (ft)
MHHW (+2.41 ft)
MLLW (-3.00 ft)
-13 ft
Sep. 2024
Feb. 2025
Aug. 2025
Feb. 2026
Structure Line
20
15
10
5
0
-5
-10
-15
-20
0
100
200
300
400
500
600
700
800
900


Baseline Station 180, Reach 4
Elevation (ft, NAVD88)
Offshore Distance from Baseline (ft)
MHHW (+2.41 ft)
MLLW (-3.00 ft)
-13 ft
Sep. 2024
Feb. 2025
Aug. 2025
Feb. 2026
Structure Line
20
15
10
5
0
-5
-10
-15
-20
100
200
300
400
500
600
700
800
900
1000


Baseline Station 278, Reach 5
Elevation (ft, NAVD88)
Offshore Distance from Baseline (ft)
MHHW (+2.41 ft)
MLLW (-3.00 ft)
-13 ft
Sep. 2024
Feb. 2025
Aug. 2025
Feb. 2026
Structure Line


Baseline Station 304, Reach 6
Elevation (ft, NAVD88)
Offshore Distance from Baseline (ft)
MHHW (+2.41 ft)
MLLW (-3.00 ft)
-13 ft
Sep. 2024
Feb. 2025
Aug. 2025
Feb. 2026
Structure Line
20
15
10
5
0
-5
-10
-15
-20
200
300
400
500
600
700
800
900
1000
1100

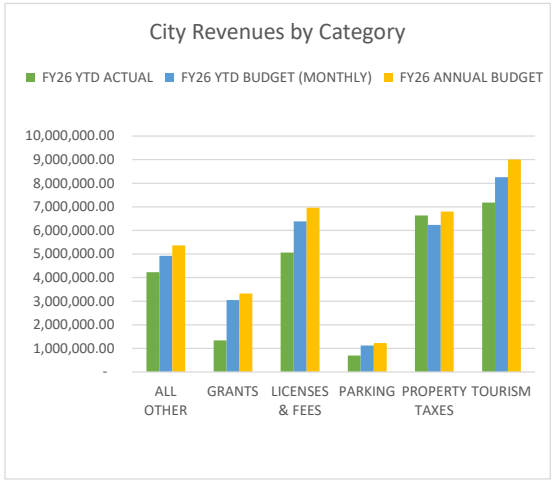

Sep-24
Feb-25
Aug-25
Feb-26
Linear (Sep-24)
Linear (Feb-25)
Linear (Aug-25)
Linear (Feb-26)
Sept 2024 y = 1.6086x - 436.4
Feb 2025 y = 1.5499x - 392.01
Aug 2025 y = 1.5049x - 385.83
Feb 2026 y = 1.465x - 358.56
180 ft
380 cy/ft
Distance from Edge of Development to MHHW (feet)
Available Sand Volume Seaward of Development, above -13 ft
900.0
800.0
700.0
600.0
500.0
400.0
300.0
200.0
100.0
0.0
-100.0
-200.0
0.0
100.0
200.0
300.0
400.0
500.0
600.0
700.0
800.0

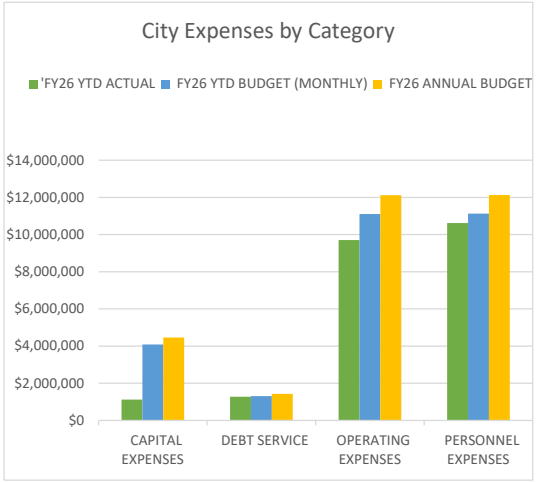
Next Steps

- Establish a “Study” Baseline
  - Recommend X-ft seaward of Development to Dune Crest
- Develop Alternative Details
  - Scope and Probable Quantities
- Initial Cost Analysis
- Review Preliminary Findings during July 2 Meeting

City of Isle of Palms Operations Dashboard

May 2026





Personnel Vacancies

Type	City Hall	Police	Fire	Pub Wks	Rec
Full-time	1 HR Manager	1 Detective	2 Paramedic/Firefighter	1 Asst. PW Director	
Part-time		1 Beach Services Officer			

Upcoming Community Events

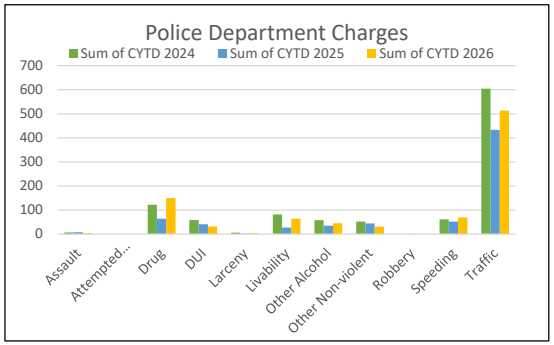
Sea Stroll & Learn
Thursday, June 11|7:30 AM - 8:30 AM at Recreation Center

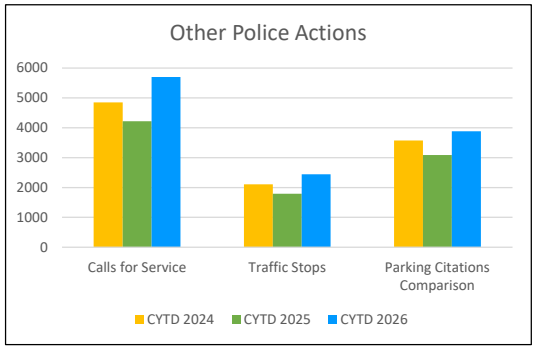
Farmers Market
Thursday, June 18|4:00 PM - 7:00 PM at Recreation Center

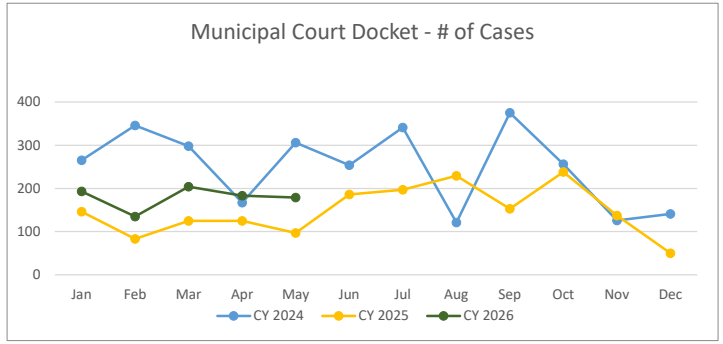
Beach Cleanup Litter Sweep
Tuesday, June 22|6:00 PM - 7:00 PM 1100 Block of Ocean Blvd

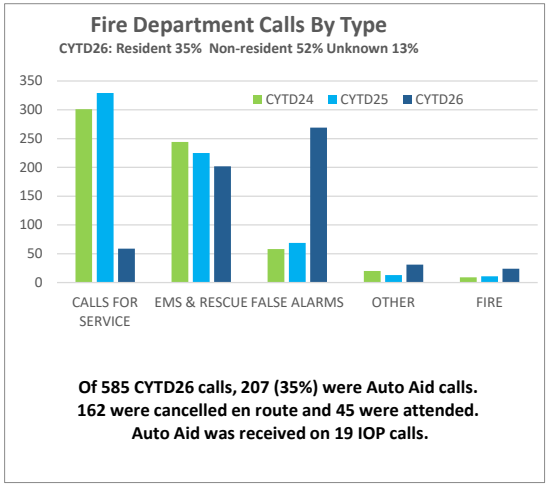
Coffee with the Mayor
Friday, June 26|9:00 AM - 10:00 AM at Public Safety Building

July 4th Parade & Fireworks Show
Saturday, July 4|10:00 AM - 4th Ave Ocean Blvd | 9:15 PM - Front Beach

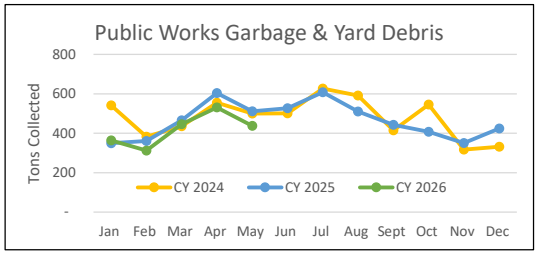






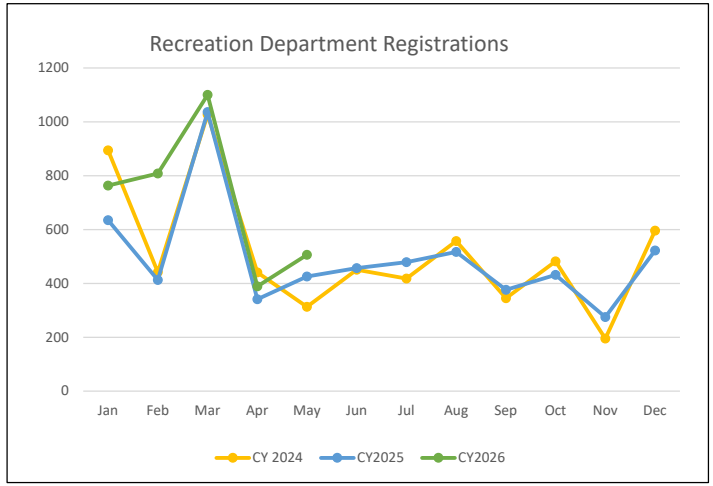


Of 585 CYTD26 calls, 207 (35%) were Auto Aid calls. 162 were cancelled en route and 45 were attended. Auto Aid was received on 19 IOP calls.



Building Department

	CY23 (12 mos)	CY24 (12 mos)	CY25 (12 mos)	CY26 (5 mos)
Construction Value	$82.7M	$125.9M	$136.6M	$54.1M
New Homes Permitted	20	35	25	18
	2023 LY (12 mos)	2024 LY (12 mos)	2025 LY (12 mos)	2026 LY (1 mos)
STR License by ***LY***	1,868	1,784	1,733	1,601



City of Isle of Palms

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

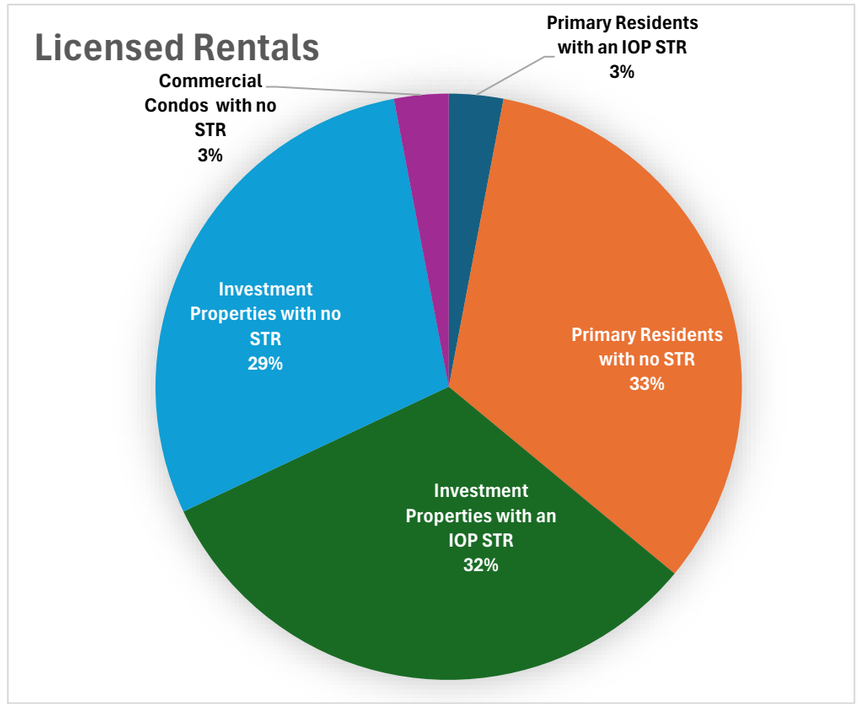
Data from Charleston County Property Tax Records (updated November 2025) & IOP Short Term Rental License (STRL) Records as of 05/31/2026

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

	COUNTY DATA for 2025			ADDS TO COUNTY DATA			BREAKDOWN COUNTY TOTALS ACCORDING TO IOP SHORT TERM RENTAL LICENSE STATUS											
							4% Primary Residence			6% Investment Property			All Residential Parcels			All STR Parcels		
	4%	6%	Total Dwelling Units	4%	6%	Total	4% with IOP STRL	4% Other	Total 4%	6% with IOP STRL	6% Other	Total 6%	Total Dwelling Units	Total STRLs	% with a STRL	Total Parcels	Total STRLs & Commercial Condos	% of Parcels Used as STRs
Single Family	1,557	1,575	3132[2]	4	26	30[1]	92	1,469	1,561	695	906	1,601	3,162	787	25%	3,162	787	25%
Townhouse	31	204	235				2	29	31	82	122	204	235	84	36%	235	84	36%
Duplex/Triplex	22	28	50	24	29	53[3]	11	35	46	21	36	57	103	32	31%	103	32	31%
Condominium	66	931	997		52	52[4]	12	54	66	686	297	983	1,049	698	67%	1,049	698	67%
Commercial Condo	-	119	119[5]													119	119	100%
Total Dwellings	1,676	2,857	4,533	28	107	135	117	1,587	1,704	1,484	1,361	2,845	4,549	1,601	35%	4,668	1,720	37%

Potential unlicensed rentals identified by Rentalscape	-
4% Pending licenses (applied within last 60 days but not paid)	3
6% Pending licenses (applied within last 60 days but not paid)	27
	1,631

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



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

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

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

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

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

City of Isle of Palms, SC

Financial Statement Summary as of 05/31/2026

REVENUE SUMMARY

	YTD Balance	Annual Budget	+/- Budget	% of Budget	Forecast	Fcst_vs_Bgt
General Fund	13,743,116	16,489,811	2,746,696	83%	17,385,513	895,701
Capital Projects Fund	1,912,284	3,780,290	1,868,006	51%	4,495,711	715,421
Municipal Accommodations Fee Fund	2,270,984	2,563,556	292,572	89%	3,305,888	742,332
Hospitality Tax Fund	1,203,326	1,465,623	262,297	82%	1,566,760	101,137
State Accommodations Tax Fund	2,582,775	3,570,774	987,999	72%	3,837,389	266,615
Beach Preservation Fee Fund	1,900,815	1,968,232	67,417	97%	2,616,074	647,842
Marina Enterprise Fund	1,037,530	2,434,724	1,397,194	43%	1,046,153	(1,388,571)
Disaster Recovery Fund	122,688	105,053	(17,635)	117%	128,307	23,254
All Other Funds	364,373	318,570	(45,803)	114%	375,647	57,077
Total	**25,137,890**	**32,696,633**	**7,558,742**	**77%**	**34,757,441**	**2,060,809**

Transfers IN / (OUT)

	YTD Balance	Annual Budget	+/- Budget	% of Budget	Forecast	Fcst_vs_Bgt
General Fund	570,784	596,172	25,388	96%	596,172	-
Capital Projects Fund	2,069,887	2,069,887	-	100%	2,069,887	-
Municipal Accommodations Fee Fund	(904,822)	(1,104,821)	(200,000)	82%	(979,821)	125,000
Hospitality Tax Fund	(600,321)	(600,321)	-	41%	(600,321)	-
State Accommodations Tax Fund	(1,385,392)	(1,460,781)	(75,389)	95%	(1,410,781)	50,000
Beach Preservation Fee Fund	-	-	-	-	-	-
Marina Enterprise Fund	249,864	499,864	250,000	50%	324,864	(175,000)
Disaster Recovery Fund	-	-	-	-	-	-
All Other Funds	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**

EXPENDITURE SUMMARY

	YTD Balance	Annual Budget	+/- Budget	% of Budget	Forecast	Fcst_vs_Bgt
General Fund	14,927,820	17,085,984	2,158,164	87%	16,734,636	(351,348)
Capital Projects Fund	2,541,214	4,508,586	1,967,372	56%	5,034,238	525,652
Municipal Accommodations Fee Fund	570,899	1,203,938	633,039	47%	1,031,738	(172,200)
Hospitality Tax Fund	798,908	1,166,415	367,508	68%	1,021,615	(144,800)
State Accommodations Tax Fund	1,153,037	2,516,833	1,363,796	46%	1,888,502	(628,331)
Beach Preservation Fee Fund	1,696,553	930,000	(766,553)	182%	1,800,399	870,399
Marina Enterprise Fund	635,890	2,350,572	1,714,682	27%	756,378	(1,594,194)
Disaster Recovery Fund	1,177	13,000	11,823	9%	1,500	(11,500)
All Other Funds	400,779	366,393	(34,386)	109%	443,757	77,364
Total	**22,726,277**	**30,141,722**	**7,415,445**	**75%**	**28,712,763**	**(1,428,959)**

NET POSITION SUMMARY

	YTD Actual (Net Position)	Annual Budget (Net Position)	Forecast (Net Position)	Variance(Forecast-Budget)
General Fund	(613,921)	(0)	1,247,049	1,247,049
Capital Projects Fund	1,440,957	1,341,591	1,531,360	189,769
Municipal Accommodations Fee Fund	795,263	254,796	1,294,329	1,039,533
Hospitality Tax Fund	(195,903)	(301,113)	(55,176)	245,937
State Accommodations Tax Fund	44,346	(406,840)	538,106	944,946
Beach Preservation Fee Fund	204,263	1,038,232	815,675	(222,557)
Marina Enterprise Fund	651,503	584,016	614,639	30,623
Disaster Recovery Fund	121,511	92,053	126,807	34,754
All Other Funds	(36,406)	(47,823)	(68,110)	(20,287)
Total	**2,411,614**	**2,554,911**	**6,044,679**	**3,489,768**

City of Isle of Palms, SC

Financial Statement Summary as of **05/31/2026**

General Fund

	FY2026 YTD Actual	FY2026 Annual Budget	% of Budget	FY2025 YTD Actual	% of Prior YTD	Current Annual Forecast	Forecast Above/ (Below) Budget
REVENUES:							
Property Taxes							
Property Taxes	4,793,409	4,695,216	102%	4,582,846	105%	4,798,409	103,193
Property Tax Debt Service Portion	933,903	955,297	98%	950,916	98%	955,297	-
Local Option Sales Taxes	904,094	1,150,075	79%	759,063	119%	1,302,886	152,811
Total -Property Taxes	6,631,405	6,800,588	98%	6,292,825	105%	7,056,592	256,004
Business Licences							
Business Licenses	2,253,474	2,524,090	89%	2,230,744	101%	2,524,090	0
Total -Business Licences	2,253,474	2,524,090	89%	2,230,744	101%	2,524,090	0
Building Permits							
Building Permits	1,007,598	797,462	126%	1,119,681	90%	1,082,112	284,651
Total -Building Permits	1,007,598	797,462	126%	1,119,681	90%	1,082,112	284,651
Residential Rental Licenses							
Residential Rental Licenses	1,521,253	1,635,295	93%	1,484,593	102%	1,612,263	(23,032)
Total -Residential Rental Licenses	1,521,253	1,635,295	93%	1,484,593	102%	1,612,263	(23,032)
Other Licenses (Insurances & Utilities)							
Other Licenses (Insurances & Utilities)	283,986	2,009,932	14%	145,118	196%	2,259,833	249,902
Total -Other Licenses (Insurances & Utilities)	283,986	2,009,932	14%	145,118	196%	2,259,833	249,902
Fines and Forfeitures							
Court Generated Revenues	455,094	550,000	83%	358,206	127%	550,000	-
Total -Fines and Forfeitures	455,094	550,000	83%	358,206	127%	550,000	-
State Shared Funds & Admin fee							
State Shared Funds	129,200	143,000	90%	128,440	101%	166,832	23,832
State Acc Tax Admin Fee	143,711	187,945	76%	143,483	100%	205,273	17,328
Total -State Shared Funds & Admin fee	272,910	330,945	82%	271,923	100%	372,105	41,160
Parking Revenue							
Parking Lot Revenues	372,127	624,351	60%	328,585	113%	624,351	-
Parking Meter Revenues	321,861	599,867	54%	308,607	104%	599,867	-
Residential Parking Guests	-	-	-	-	-	-	-
Total -Parking Revenue	693,987	1,224,218	57%	637,192	109%	1,224,218	-
All Others							
All Others	623,408	617,283	101%	583,762	107%	704,302	87,018
Total -All Others	623,408	617,283	101%	583,762	107%	704,302	87,018
Total Revenues	**13,743,116**	**16,489,811**	**83%**	**13,124,044**	**105%**	**17,385,513**	**895,701**
EXPENDITURES, (YTD target = 83%) :							
Mayor and Council							
Salaries and Wages	91,214	105,142	87%	91,954	99%	97,958	(7,184)
Operations	31,740	37,736	84%	33,105	96%	38,699	963
Total - Mayor and Council	122,954	142,878	86%	125,059	98%	136,656	(6,221)
General Government						-	
Salaries and Wages	840,233	1,112,920	75%	711,963	118%	987,853	(125,068)
Operations	1,609,734	1,885,687	85%	1,535,459	105%	1,830,454	(55,232)
Total - General Government	2,449,966	2,998,607	82%	2,247,422	109%	2,818,307	(180,300)
Police						-	
Salaries and Wages	2,791,141	3,332,565	84%	2,719,829	103%	3,162,851	(169,715)
Operations	595,231	656,145	91%	549,360	108%	657,854	1,709
Total - Police	3,386,372	3,988,710	85%	3,269,189	104%	3,820,705	(168,006)
Fire							
Salaries and Wages	4,384,777	4,745,622	92%	4,186,258	105%	4,775,887	30,265
Operations	666,227	761,249	88%	695,558	96%	731,448	(29,801)
Total - Fire	5,051,004	5,506,871	92%	4,881,817	103%	5,507,335	464
Public Works							
Salaries and Wages	1,111,694	1,151,533	97%	1,012,318	110%	1,223,153	71,620
Operations	883,271	822,639	107%	767,396	115%	963,721	141,082
Total - Public Works	1,994,966	1,974,171	101%	1,779,714	112%	2,186,874	212,702
Building, Planning & Engineering							
Salaries and Wages	344,034	465,990	74%	389,853	88%	389,065	(76,925)
Operations	144,170	115,217	125%	111,035	130%	161,802	46,584
Total - Building, Planning & Engineering	488,204	581,208	84%	500,888	97%	550,867	(30,341)

City of Isle of Palms, SC

Financial Statement Summary as of **05/31/2026**

General Fund

	FY2026 YTD Actual	FY2026 Annual Budget	% of Budget	FY2025 YTD Actual	% of Prior YTD	Current Annual Forecast	Forecast Above/ (Below) Budget
Recreation							
Salaries and Wages	850,097	954,379	89%	812,629	105%	954,379	0
Operations	215,263	267,410	80%	195,014	110%	241,852	(25,558)
Special Activities	76,431	116,000	66%	67,617	113%	114,714	(1,286)
Total - Recreation	1,141,791	1,337,789	85%	1,075,261	106%	1,310,945	(26,844)
Judicial and Legal							
Salaries and Wages	164,073	205,722	80%	164,299	100%	190,048	(15,674)
Operations	91,654	290,000	32%	152,530	60%	154,728	(135,272)
Total - Judicial and Legal	255,726	495,722	52%	316,829	81%	344,775	(150,947)
Parking Meter							
Salaries and Wages	36,837	60,027	61%	56,401	65%	58,173	(1,854)
Operations	-	-	-	-		-	-
Total - Parking Meter	36,837	60,027	61%	56,401	65%	58,173	(1,854)
Total Expenditures	**14,927,820**	**17,085,984**	**87%**	**14,252,580**	**105%**	**16,734,636**	**(351,348)**
Revenue over (under) expenditures	(1,184,705)	(596,172)	-	(1,128,536)	-	650,877	1,247,049
Other Financing Sources (Uses):							
Total - Transfer In	2,640,671	2,666,059	**99%**	2,426,529	109%	2,666,059	-
Total - Transfer Out	(2,069,887)	(2,069,887)	**100%**	(239,614)	864%	(2,069,887)	-
Total Other Financing Sources (Uses):	**570,784**	**596,172**	**96%**	**2,186,915**	**26%**	**596,172**	**-**
Net Change	**(613,921)**	**(0)**	**-**	**1,058,379**	**-**	**1,247,049**	**1,247,049**

City of Isle of Palms, SC

City of Isle of Palms Supplemental Financial Information as of - 05/31/2026

	CASH BALANCES		FUND BALANCES				
	05/31/2026	5/31/2025	6/30/2025 AUDITED Fund Balance	FY26 YTD Actual Net Revenues & Transfers Less Expenses	Current Fund Balance	6/30/26 Budgeted Fund Balance	6/30/26 Forecast Fund Balance
General Fund	5,259,628	6,172,158	5,162,168	(613,921)	4,548,247	6,011,087	6,409,215
As a % of GF Exp (target is > 30%)	31%	38%					
Capital Projects	17,384,008	14,746,403	14,943,051	1,440,957	16,384,008	14,677,305	16,474,410
Municipal Accommodations Fee Fund	6,597,016	4,895,054	5,807,135	795,263	6,602,398	5,258,606	7,101,464
Hospitality Tax Fund	1,826,753	1,783,638	2,016,188	(195,903)	1,820,286	1,634,141	1,961,015
State Accommodations Tax Fund	5,796,902	5,029,410	5,754,886	44,346	5,799,232	4,977,438	6,292,993
Tourism Funds	14,220,671	11,708,102	13,578,209	643,707	14,221,916	11,870,185	15,355,472
Beach Preservation Fee Fund	21,439,911	11,426,219	10,543,187	204,263	10,747,450	11,452,988	11,358,861
Marina Enterprise Fund	4,386,496	3,381,581	2,732,109	665,669	3,397,778	4,300,129	4,352,878
Disaster Recovery Fund	3,643,521	3,436,713	4,222,662	121,511	4,344,173	3,583,719	4,349,428
Fire Department 1%	25,197	36,663	34,678	(10,553)	24,125	43,375	19,369
Victim Assistance Fund	30,163	36,846	33,120	(2,957)	30,163	40,518	32,120
Recreation Building Fund	111,998	138,879	134,895	(22,897)	111,998	47,666	83,095
Other Restricted	167,358	212,388	202,693	(36,406)	166,286	131,559	134,584
Total All Cash	*66,501,593*	*51,083,565*	*51,384,079*	*2,425,780*	*53,809,859*	*52,026,972*	*58,434,848*
Deposits at LGIP 3.8956% Average	**55,574,206**	**84%**	Note 1: The comparable amount for the Marina Enterprise Fund is not Fund Balance, but Unrestricted Net Position. To be consistent with the presentation of the other funds, the Marina Fund Balance does not include net fixed assets. Unrestricted net position is approx equal to net current assets for the Marina.				
Deposits at TRUIST includes WDCA Escrow	**10,927,387**	**16%**					
Restricted Cash Tourism Funds	**14,220,671**	**21%**					
Restricted Escrow Funds -WDCA	**8,068,458**	**15%**					

May 2026 NOTES:

- Fiscal year-to-date (YTD) May revenues are steadily arriving, with about 77% of the annual budget achieved. There is a positive variances in property taxes as the county continues to collect annual property taxes, as well as parking revenues compared to the prior year.
- Business License revenue stands at $2.253 million year-to-date, an increase of $22.7k over the same period last year. Building Permit revenue totals $1 million, representing a decline of approximately $112k from last year's $1.1 million, but $210K representing 26.34% over current budget. Both revenue sources will exceed budget as additional renewals and applications are finalized next month.
- General Fund expenditures are currently at 75% of the annual budget, remaining below the forth-quarter year-to-date target of 91% for FY26. Within General Government, the Beach Resilience Officer position will remain unfilled for FY26, resulting in payroll savings. Fire Department overtime is trending above budget due to existing vacancies; however, total payroll is expected to stabilize once new recruits are fully trained.Public Works overtime and temporary labor are projected to exceed budget as the department navigates staffing transitions. Vehicle maintenance costs are also trending higher, largely due to increased repair frequency and the age of several high-use vehicles. Building Department payroll costs are anticipated to come in under budget because several positions were vacant earlier in FY26, though contracted services will be over budget due to the use of third-party inspectors during that vacancy period.
- The City holds approximately $55.6 million in Local Government Investment Pool and $10.9 million in Truist cash deposits which includes $8M of WDCA escrow deposit for beach renourishment funded in May. Total cash balances are $66.5 million, compared to $51 million at the same time last year — an approximate $15.4 million increase, equal to 30%.
- The LGIP investment accounts are currently earning an average interest rate of 3.8956%, reflecting a slight increase for the second consecutive month from last month's rate of 3.8865%, driven by favorable market conditions and recent reinvestments. The LGIP continues to deliver stronger performance than similar investment alternatives with $180k of interest earned for May and $1.9 YTD.
- There is $1.5 million in unspent SCPRT funding for Marina dredging, deferred to FY27. This will be allocated as $700k to Marina and $800k for Beach Preservation project dredging. Additionally, $27.6 million is restricted for tourism-related expenditures or beach preservation, $1 million to be used in FY2027 reallocated for phase 3 of Waterway Blvd drainage improvements. The $1 million awarded in April 2025 from the State SCPRT budget for beach renourishment will be utilized in FY27, as the project is scheduled to begin in late June with expenditures occurring in July.. In February 2026 the city was also awarded SCPRT grant of $1,524M earmarked for Beach Renourishment.

City of Isle of Palms, SC
Financial Statement Summary as of - 05/31/2026
Future Cash Needs for Capital Projects

				Actual FY2025	Budget FY2026	Actual YTD 2026	Projected 2026	Proj_vs_Bgt 2026	Variance	Projected 2027	Projected 2028	Projected 2029	Projected 2030
	Estimated Fund Balance including High-Impact CAPEX			52,390,170	-		58,434,848			50,319,763	49,086,983	54,969,280	59,022,899
	Net Income				2,554,911		6,044,679			(8,115,085)	(1,232,780)	5,882,296	4,053,619
	FY26 Budgeted Spending - All Capital Projects												
10-4620.5089	96 Gallon Carts (transition 4,500 carts over 3 years for new side loader)	Cash	General Fund		100,000	73,960	100,000	-	0%				
20-4140.5085	FEMA Flood Mitigation project on Forest Trail, fully offset by grant funds. Deferred 325,200 of the 625,000 from FY24 and Reconfigure Upstairs Conference Room to add Office Space	Cash	Capital Projects Fund		150,000	36,172	150,000	-	0%				
20-4440.5085	Patrol SUVs on average are replaced in the 6th year.	Cash	Capital Projects Fund		64,000	61,850	61,850	(2,150)	-3%				
20-4540.5085	One Thermal imaging camera (we have 4) in future repl all at once	Cash	Capital Projects Fund		20,000	6,652	6,652	(13,348)	-67%				
20-4640.5084	Drainage improvement on Palm Blvd between 38th and 41st & other drainage consulting	Cash	Capital Projects Fund		1,850,000	340,444	303,190	(1,546,810)	-84%	**2,000,000**	**2,000,000**	**2,000,000**	
20-4640.5085	Fuel Dispensers and 2006 Mack Packer (PW2) Rear Loader (18m LT) (Letter of Intent FY24)	Cash	Capital Projects Fund		126,667	122,752	122,752	(3,915)	-3%				
20-4640.5086	Phase 3 - Waterway Blvd Multi-use path elevation. City is seeking grant funds to offset this cost & General drainage contingency for small projects	Cash	Capital Projects Fund		1,580,000	1,611,421	4,558,467	2,978,467	189%	**1,625,000**			
20-4840.5085	Fencing on Soccer Field and Flooring office and lobby	Cash	Capital Projects Fund		28,000	21,121	28,000	-	0%				
30-4420.5085	New computers (replace windows 10 PCs 16 Units @$2500) and Patrol SUVs on average are replaced in the 6th year.	Cash	Municipal Accommodations Fee Fund		104,000	85,941	94,000	(10,000)	-10%				
30-4520.5085	Two (2) Battery powered Positive Pressure Ventilation (PPV) fans, 2021 Sea-Doo Jet Ski JS1001 Station 1 (Deferred from FY26) and New Rescue Boat (25% City 75% FEMA Grant) Lead time 12 mths (If grant is not awarded need $1M in FY29)	Cash	Municipal Accommodations Fee Fund		130,000	3,270	33,270	(96,730)	-74%				
30-4620.5085	Provision to move electric lines underground. Dominion Energy matches the City's 50% contribution (Moved from FY24 to FY25) 14th Ave in FY25 and 41st Ave in FY26 and Four 4-in flood water pumps (as needed)	Cash	Municipal Accommodations Fee Fund		151,000	-	-	(151,000)	-100%				
30-4620.5086	Repeat drainage work based on 3-year maintenance rotation	Cash	Municipal Accommodations Fee Fund		198,668	107,649	198,668	-	0%				
30-4820.5085	Reconstruct 2 Tennis Courts and Soccer Goals	Cash	Municipal Accommodations Fee Fund		73,000	5,668	8,000	(65,000)	-89%	65,000			
35-4420.5085	Patrol F150 pickup trucks	Cash	Hospitality Tax Fund		67,000	64,318	64,318	(2,682)	-4%				
35-4520.5085	All terrain veh (ATVs) for beach patrol, add ambulatory pkg to 1 **Leave as-is(every 3yrs) and New Rescue Boat (25% City 75% FEMA Grant) Lead time 12 mths (If grant is not awarded need $1M in FY29)	Cash	Hospitality Tax Fund		126,000	-	26,000	(100,000)	-79%				
35-4620.5085	2006 Mack Packer (PW2) Rear Loader (18m LT) (Letter of Intent FY24) (Moved from FY25 to FY26 & $250K to $320K) and Truck with hopper with a flatbed dump	Cash	Hospitality Tax Fund		174,667	102,046	170,046	(4,621)	-3%				
35-4820.5085	Hallway and Lobby Lights and Tennis Fencing (~ every 10 years)	Cash	Hospitality Tax Fund		42,000	36,336	67,000	25,000	60%				
50-4420.5085	(2) 2025 Yamaha ATV Beach services utility , PSB Gate 50%, Computer servers per VC3 recommendation (need more information) and Speed radar & trailer	Cash	State Accommodations Tax Fund		66,000	49,293	69,293	3,293	5%				
50-4520.5085	New Rescue Boat (25% City 75% FEMA Grant) Lead time 12 mths (If grant is not awarded need $1M in FY29), PSB Gate 50% and One Thermal imaging camera (we have 4) in future replace all at once	Cash	State Accommodations Tax Fund		126,000	13,605	13,608	(112,392)	-89%				
50-4620.5085	2006 Mack Packer (PW2) Rear Loader (18m LT) (Letter of Intent FY24) (Moved from FY25 to FY26 & $250K to $320K) and Phase 3 - Waterway Blvd Multi-use path elevation. City is seeking grant funds to offset this cost.	Cash	State Accommodations Tax Fund		626,666	102,569	102,569	(524,097)	-84%				
50-4820.5085	Playground Equipment 5-12 Big Toy & 2-5 year old Toddler Toy and pour & play surfacing. (Scoreboard -only with failure FY26+) and Reconstruct 2 Tennis Courts	Cash	State Accommodations Tax Fund		85,000	4,623	20,000	(65,000)	-76%				
50-5620.5085	New benches in the Front Beach area and Repair sidewalks on Ocean Blvd between 10th and 14th	Cash	State Accommodations Tax Fund		95,000	-	95,000	-	0%				
58-4120.5065	USACE Breach Inlet Project (Construction start March 2024), Ongoing monitoring of shoreline, Groin permitting and Nourishment permitting including up to $100K for additional borings for borrow area	Cash	Beach Preservation Fee Fund		570,000	1,445,399	1,445,399	875,399	154%				
58-4120.5085	Mobi Mat/Access Rec material for beach accesses as needed and Repl/repair/add dune walkovers (approx. 57 accesses)(Funded by FY24 State budget allocation (SCPRT) of $500K)	Cash	Beach Preservation Fee Fund		285,000	34,433	285,000	-	0%				
68-4820.5085	Reconstruct 2 Tennis Courts	Cash	Recreation Building Fund		60,000	35,650	35,650	(24,350)	-41%	-			
90-6120.5026	Marina maintenance contingency for common areas not covered by leases. Calculated as .6% of insured boat ramp, bulkhead and dock value and Marina dredging - Funded by State Budget Allocation FY25 includes permit coordination, bidding and construction admin. (Moved from FY25 to FY26)	Cash	Marina Enterprise Fund		1,575,000	9,626	75,000	(1,500,000)	-95%	**700,000**			
30-0000.0000	Public Greenspace	Cash	Municipal Accommodations Fee Fund		50,000		-	(50,000)	-100%				
30-0000.0000	Resurface City's portion of reconfigure Parking Lot	Cash	Municipal Accommodations Fee Fund		75,000		-	(75,000)	-100%				
50-0000.0000	Public Greenspace	Cash	State Accommodations Tax Fund		50,000		-	(50,000)					
50-0000.0000	Resurface City's portion of reconfigure Parking Lot	Cash	State Accommodations Tax Fund		45,000		-	(45,000)					
90-0000.0000	Public Greenspace	Cash	Marina Enterprise Fund		50,000		-	(50,000)					
90-0000.0000	Resurface City's portion of reconfigure Parking Lot	Cash	Marina Enterprise Fund		75,000		-	(75,000)					

City of Isle of Palms, SC
Financial Statement Summary as of - 05/31/2026
Future Cash Needs for Capital Projects

				Actual	Budget	Actual YTD	Projected	Proj_vs_Bgt		Projected	Projected	Projected	Projected
				FY2025	FY2026	2026	2026	2026	Variance	2027	2028	2029	2030
	Facility Maintenance	Cash	Capital Projects Fund		613,720	668,420	613,720	-	0%				
	Debt Service				1,699,833	1,281,476	1,699,833	-	0%				
	Assigned fund balance for future projects				75,000	-	75,000	-	0%				
					11,207,221	**6,324,694**	**10,522,286**	**(684,935)**	-6%	**4,390,000**	**2,000,000**	**2,000,000**	**-**
	High-Impact Projects and Deferred Initiatives				-								
	Audio Visual (AV) improvements for Council Chamber	Cash	Capital Projects Fund									50,000	
	Replace framing and metal doors at City Hall	Cash	Capital Projects Fund							40,000			
	Elevator equipment modernization	Cash	Capital Projects Fund							70,000			
	AV Upgrade Council Chambers	Cash	Capital Projects Fund							60,000			
	City Hall generator	Cash	Capital Projects Fund									75,000	
	Admin & Mayor's radios as needed	Cash	Capital Projects Fund									20,000	
	Resurface City Hall parking lot	Cash	Capital Projects Fund									30,000	
	General Government			-	-	-	-	-	-	170,000	-	175,000	-
	Patrol SUVs on average are replaced in the 6th year.	Cash	Capital Projects Fund							64,000		66,000	68,000
	3 Patrol sedans	Cash	Capital Projects Fund										
	Patrol F150 pickup trucks	Cash	Capital Projects Fund							67,000	69,000	71,000	
	Patrol SUVs on average are replaced in the 6th year.	Cash	Hospitality Tax Fund										68,000
	Patrol F150 pickup trucks	Cash	Hospitality Tax Fund								69,000		
	(2) 2024 4x4 UTV W/ plow attachment	Cash	Hospitality Tax Fund									24,000	
	Pickup truck for Code Enforcement	Cash	Hospitality Tax Fund									55,000	
	PD radios (in-car & walkies) (58 radios at $6K in FY28)	Cash	Hospitality Tax Fund							21,500	348,000		
	AI report writing software (25 officers @ $60 mthly)	Cash	Hospitality Tax Fund							18,000	19,000	20,000	21,000
	Patrol SUVs on average are replaced in the 6th year.	Cash	Municipal Accommodations Fee Fund							64,000			68,000
	Patrol F150 pickup trucks	Cash	Municipal Accommodations Fee Fund										
	Recording equipment (tie in with outside surveillance sys)	Cash	Municipal Accommodations Fee Fund									20,000	
	Drone First Responder Docking System (5 years)	Cash	Municipal Accommodations Fee Fund							40,500	40,500	40,500	40,500
	In-Car Cradlepoint (16 patrol vehicles)	Cash	Municipal Accommodations Fee Fund							33,000	8,700	8,700	8,700
	1 Patrol SUVs on average are replaced in the 6th year. (New Officers)	Cash	State Accommodations Tax Fund							64,000			
	Beach services 4WD pickup	Cash	State Accommodations Tax Fund								50,000		
	(2) 2025 Yamaha ATV Beach services utility	Cash	State Accommodations Tax Fund								23,000		
	Front Beach surveillance system (approx. 7 cameras)	Cash	State Accommodations Tax Fund								35,000		
	Computer servers per VC3 recommendation (need more information)	Cash	State Accommodations Tax Fund							18,000			21,000
	Solar radar sign	Cash	State Accommodations Tax Fund							8,500			
	Police & Court Records Management System (cloudbase Civic RMS)	Cash	State Accommodations Tax Fund							70,000	21,500	22,000	22,500
	AI traffic signal	Cash	State Accommodations Tax Fund							100,000			
	Police Department			-	-	-	-	-	-	568,500	683,700	327,200	317,700
	2009 E-One Typhoon Fire Engine E1001 (Pumper) (LT 24 mths) Station 1 (Moved from	New Debt	Capital Projects Fund								**1,500,000**		
	2003 E-One Cyclone II Tower TW1002 95' Ladder Truck (LT 24 mths) ($1M to $2.5M)	New Debt	Capital Projects Fund							**2,500,000**			
	2022 Ford F-150 C1002 Deputy Fire Chief Station 2	Cash	Capital Projects Fund									-	
	2023 Ford F-150 SQ1001 Squad Station 1	Cash	Capital Projects Fund										125,000
	High-Water Vehicle (Future Year)	Cash	Capital Projects Fund							-	365,000		
	High Water Equipment & Trailer (Suit and Raft)	Cash	Capital Projects Fund							30,000			
	Porta-Count machine for SCBA mask fit testing (only w/ failure)	Cash	Capital Projects Fund									30,000	
	Body Armor	Cash	Capital Projects Fund									25,000	
	Drone First Responder Docking System (5 years)	Cash	Capital Projects Fund							40,500	40,500	40,500	40,500
	2020 F-150 FM1005 Fire Marshall Station 1 (failing transmission/changing specs)	Cash	Hospitality Tax Fund							75,000	-		
	RAD-57 medical monitor for carbon monoxide & oxygen (only w/failure)	Cash	Hospitality Tax Fund							7,000			
	New Rescue Boat (25% City 75% FEMA Grant) Lead time 12 mths (If grant is not awarded	Cash	Hospitality Tax Fund								100,000		
	Physical agility testing equipment, 75% covered with a grant	Cash	Hospitality Tax Fund										55,000
	2023 Ford F-150 BC1006 Battalion Chief Station 1	Cash	Municipal Accommodations Fee Fund										125,000
	2022 John Deere Mules ML1001, ML1002 & ML1003	Cash	Municipal Accommodations Fee Fund							27,000	27,000	21,000	
	2021 Sea-Doo Jet Ski JS1001 Station 1 (Deferred from FY26)	Cash	Municipal Accommodations Fee Fund							18,000			20,000
	New Rescue Boat (25% City 75% FEMA Grant) Lead time 12 mths (If grant is not awarded	Cash	Municipal Accommodations Fee Fund								100,000		
	Radios & Flash Upgrade TDMA (in-car & walkies)	Cash	Municipal Accommodations Fee Fund							27,500	275,000		
	2023 Ford Expedition C1001 Fire Chief Station 1	Cash	State Accommodations Tax Fund										85,000
	2019 Ford F-150 BC1004 Battalion Chief Station 1	Cash	State Accommodations Tax Fund							75,000			
	2017 Sea-Doo Jet Ski JS1003 Station 1	Cash	State Accommodations Tax Fund									19,000	
	2017 Alweld Boat B1017 Flat Bottom	Cash	State Accommodations Tax Fund							25,000			
	New Rescue Boat (25% City 75% FEMA Grant) Lead time 12 mths (If grant is not awarded	Cash	State Accommodations Tax Fund								100,000		
	Fire Department			-	-	-	-	-	-	2,825,000	2,507,500	135,500	450,500
	Radios	Cash	Capital Projects Fund										20,000
	General drainage contingency for small projects	Cash	Capital Projects Fund							100,000	100,000	100,000	100,000
	Annual drainage for comprehensive plan	Cash	Capital Projects Fund							250,000	250,000	250,000	250,000

City of Isle of Palms, SC

Financial Statement Summary as of - 05/31/2026

Future Cash Needs for Capital Projects

			Actual FY2025	Budget FY2026	Actual YTD 2026	Projected 2026	Proj_vs_Bgt 2026	Variance	Projected 2027	Projected 2028	Projected 2029	Projected 2030
Design & permitting for next drainage project (Myrtle & 19th)	Cash	Capital Projects Fund							100,000	4,000,000		
Sand retention methods (Groins)	Cash	Capital Projects Fund										
Side Loader	Cash	Hospitality Tax Fund							435,000			
2008 Mack Packer (PW22) Side Loader (18m LT) (Letter of Intent FY24)($255K to $390K)	Cash	Municipal Accommodations Fee Fund								430,000		
2014 Mack w/ 30yd Packer (PW26)	Cash	Municipal Accommodations Fee Fund										440,000
Four 4-in flood water pumps as needed (Deferred from FY26 to FY27, will defer out until	Cash	Municipal Accommodations Fee Fund							20,000			
Jet Vac trailer for stormwater maintenance	Cash	Municipal Accommodations Fee Fund										60,000
Provision to move electric lines underground. Dominion Energy matches the City's 50%	Cash	Municipal Accommodations Fee Fund							131,000			
2009 Mack w/ 31yd Loadmaster Packer (PW24) Replace w/ sideloader	Cash	State Accommodations Tax Fund									435,000	
2018 Mack Flatbed (PW 28)	Cash	State Accommodations Tax Fund										490,000
Front beach trash compactor purchased in FY15	Cash	State Accommodations Tax Fund								60,000		
Public Works			-	-	-	-	-	-	1,036,000	4,840,000	785,000	1,360,000
2018 Chevy pickup truck	Cash	Capital Projects Fund							45,000			
Building Department			-	-	-	-	-	-	45,000	-	-	-
Upgrade IT, Video Conference System, and lighting in Magnolia/Palmetto rooms for better	Cash	Capital Projects Fund							60,000			
Construct sand volley ball court	Cash	Capital Projects Fund									28,000	
Resurface Parking Lot	Cash	Capital Projects Fund										150,000
Roof repairs/replacement	Cash	Capital Projects Fund									150,000	
Gymnasium Restroom Renovation	Cash	Capital Projects Fund									25,000	
Fencing on Softball Field	Cash	Municipal Accommodations Fee Fund									50,000	
Fencing on Baseball Field	Cash	Municipal Accommodations Fee Fund								25,000		
Ground & exterior building lights	Cash	Municipal Accommodations Fee Fund							25,000			
Reconstruct and reconfigure Outdoor Basketball Courts	Cash	Municipal Accommodations Fee Fund								25,000		
Playground Equipment 5-12 Big Toy & 2-5 year old Toddler Toy and pour & play surfacing.	Cash	State Accommodations Tax Fund							20,000	20,500	21,500	22,500
John Deere Tractor	Cash	State Accommodations Tax Fund								25,000		
4 outdoor basketball goals and posts	Cash	State Accommodations Tax Fund							22,000			
Picnic Shelter design & construction	Cash	State Accommodations Tax Fund								92,000		
Gymnasium Flooring	Cash	State Accommodations Tax Fund									85,000	
Recreation Department			-	-	-	-	-	-	127,000	187,500	359,500	172,500
Parking Meter kiosks (5 total kiosks to supplement mobile payments). Remainder of old	Cash	Hospitality Tax Fund										20,000
Assign Fund Balance for Future Expenditures	Cash	Hospitality Tax Fund							25,000	25,000	25,000	25,000
Assign Fund Balance for Future Expenditures	Cash	Municipal Accommodations Fee Fund							25,000	25,000	25,000	25,000
Resurface City-owned portion of Ocean Blvd	Cash	State Accommodations Tax Fund							100,000			
Repair sidewalks on Ocean Blvd between 10th and 14th	Cash	State Accommodations Tax Fund							70,000			
Assign Fund Balance for Future Expenditures	Cash	State Accommodations Tax Fund							25,000	25,000	25,000	25,000
Front Beach Area, including Public Restrooms, Parking Meters and Parking Lots			-	-	-	-	-	-	245,000	75,000	75,000	95,000
Rehabilitate concrete ramp (last done in FY00)	Cash	Capital Projects Fund								75,000		
Breach Inlet Boat Ramp			-	-	-	-	-	-	-	75,000.00	-	-
Repl/repair/add dune walkovers (approx. 57 accesses)(Funded by FY24 State budget	Cash	Beach Preservation Fee Fund							250,000	250,000	250,000	250,000
Construction of the next large scale Breach Inlet project, with one third scheduled in FY26	Cash	Beach Preservation Fee Fund							7,164,643			
Construction of the next large scale Wild Dunes-shared cost at 47% with WDCA, with	Cash	Beach Preservation Fee Fund							7,155,687			
Update Beach Management Plan	Cash	Beach Preservation Fee Fund								25,000		
Sand retention methods	Cash	Capital Projects Fund								4,000,000		
Beach Maintenance, Monitoring and Access			-	-	-	-	-	-	14,570,330	4,275,000	250,000	250,000
Re-coat marina bulkhead	Cash	Marina Enterprise Fund							450,000			
Isle of Palms Marina			-	-	-	-	-	-	450,000	-	-	-
Total			-	-	-	-	-	-	20,036,830	12,643,700	2,107,200	2,645,700
Total High-Impact Projects and Deferred Initiatives			**-**	**11,207,221**	**6,324,694**	**10,522,286**	**(684,935)**	**-6%**	**24,426,830**	**14,643,700**	**4,107,200**	**2,645,700**

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

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

City of Isle of Palms, SC

City of Isle of Palms Supplemental Financial Information as of - 05/31/2026

Cash balances compared to Fund Balances

	Fund	Cash & Investments	Receivables	Capital Assets	Due From Other Funds	Due To Other Funds	Deferred Grant Revenue	Accounts Payable / Accrued	Other Liabilities	Ending Fund Balance/Net Cash Position	6/30/26 Forecast Fund Balance	Variance over/(under) Forecast Fund Balance	Net Income Change (June including accruals)
Fund 10	General Fund	5,259,628	261,084			700,652		(1,496)	273,308	4,548,247	6,409,215	1,860,968	Addl revenue
Fund 20	Capital Projects	17,384,008	0		-	-	1,000,000	-	-	16,384,008	16,474,410	90,402	Remaining budgeted expenses (CAPEX)
Fund 30	Municipal Accommodations Fee Fund	6,597,016	5,382		-	-		-	-	6,602,398	7,101,464	499,066	Addl revenue from fees and remaining budgeted expenses
Fund 35	Hospitality Tax Fund	1,826,753	(6,467)		-	-		-	-	1,820,286	1,961,015	140,729	Addl revenue and remaining budgeted expenses
Fund 50	State Accommodations Tax Fund	5,796,902	-		-	-		2,330		5,799,232	6,292,993	493,761	Remaining budgeted expenses (CAPEX)
Fund 58	Beach Preservation Fee Fund	21,439,911	99,794		-	-	2,723,797	-	8,068,458	10,747,450	11,358,861	611,412	Addl revenue and remaining budgeted expenses
Fund 60	Disaster Recovery Fund	3,643,521	-		700,652	-	-	-	-	4,344,173	4,349,428	5,255	Addl revenue from interest
Fund 64	Victim Assistance Fund	30,163						-	-	30,163	32,120	1,957	
Fund 68	Recreation Building Fund	111,998						-	-	111,998	83,095	(28,903)	Remaining budgeted expenses (CAPEX)
Fund 40	Fire Department 1%	25,197	-	-	-	-	-	1,072	-	24,125	19,369	(4,757)	Remaining budgeted expenses
Fund 90	Marina Enterprise Fund	4,386,496								3,397,778	**4,352,878**	955,100	Unrestricted net position is approx equal to net current assets for the Marina.
	Total	66,501,593	359,793	-	700,652	700,652	3,723,797	1,906	8,341,766	53,809,859	58,434,848	4,624,990	-

*Fund 90 - ISLE OF PALMS MARINA	Fund Balance 6/30/2025	2,732,109
	Marina Net Position 05/31/2026	651,503
	Fixed Assets less Depreciation less Bonds Payable 6/30/2025	5,828,570
	Fixed Assets less Depreciation less Bonds Payab 05/31/2026	(5,814,404)
	Unrestricted Net Position	3,397,779

***Marina Fund (Fund 90)** The Marina Fund is somewhat different because it is an enterprise fund rather than a governmental fund with a traditional fund balance. For presentation purposes and to maintain consistency across the funds, it is displayed in a similar format. The primary accounts that change throughout the year are fixed assets, accumulated depreciation, and bonds payable, so we typically present the change from the prior fiscal year compared to the current year-to-date balances, as shown above.

The comparable amount for the Marina Enterprise Fund is not Fund Balance, but Unrestricted Net Position. To be consistent with the presentation of the other funds, the Marina Fund Balance does not include net fixed assets. Unrestricted net position is approx equal to net current assets for the Marina.

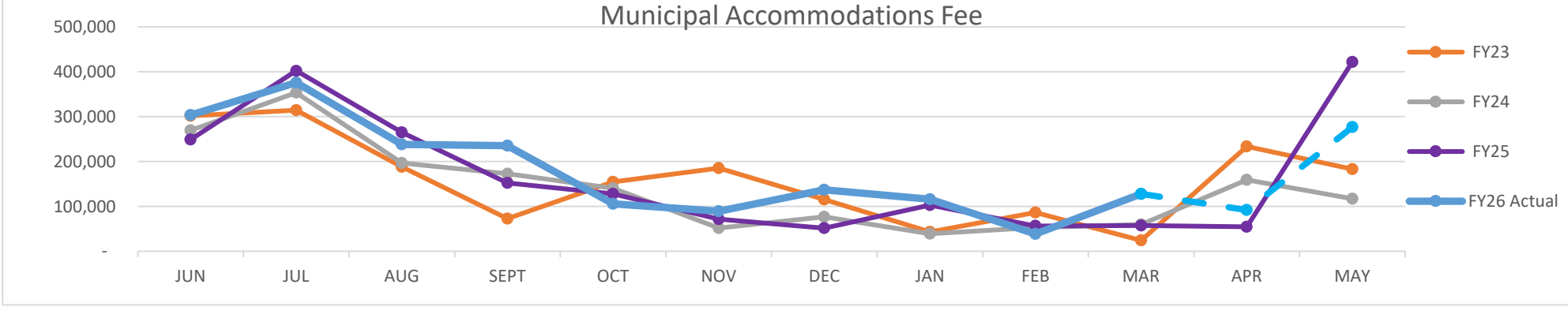
Notes:
Cash = actual liquid money in the bank /pooled cash accounts.
Fund Balance = Cash + Receivables + Other Assets - Liabilities
Net Position=Cash+Receivables+Capital Assets+Investments–Liabilities

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

Municipal Accommodations Fee					*(1% of Accommodation Sales)*			Heads in Beds in
MONTH	FY20	FY21	FY22	FY23	FY24	FY25	FY26	
JUL	195,287	172,336	256,308	301,674	269,304	248,910	303,364	JUN
AUG	213,067	169,596	378,001	314,397	353,373	402,136	375,840	JUL
SEPT	152,561	186,938	248,118	187,966	196,701	265,083	238,225	AUG
OCT	75,506	129,033	124,372	72,522	172,495	152,171	235,355	SEPT
NOV	65,882	66,090	102,229	154,713	140,390	127,772	105,482	OCT
DEC	34,301	71,683	70,478	185,019	51,584	71,399	89,303	NOV
JAN	32,335	34,025	75,503	115,313	76,915	51,474	137,012	DEC
FEB	18,596	26,709	25,613	42,912	39,014	102,964	116,073	JAN
MAR	9,690	31,080	39,938	86,414	52,979	56,527	38,527	FEB
APR	26,422	68,055	82,759	24,152	59,390	57,563	127,647	MAR
MAY	7,181	125,288	186,478	233,832	158,991	54,620	91,848	APR
JUNE	55,311	153,337	183,011	183,028	117,085	422,018	276,684	MAY
Deduct last July	(195,287)	(172,336)	(256,308)	(301,674)	(269,304)	(248,910)	(303,364)	
Add next July	172,336	256,308	301,674	269,304	248,910	303,364	318,532	JUN
Total Fiscal Year	**863,187**	**1,318,141**	**1,818,174**	**1,869,571**	**1,667,828**	**2,067,091**	**2,150,528**	
	Chg from FY19 -17%	Chg from FY20 53%	Chg from FY21 38%	Chg from FY22 3%	Chg from FY23 -11%	Chg from FY24 24%	Chg from FY25 4%	

** COVID Numbers*

**FY26 Forecast

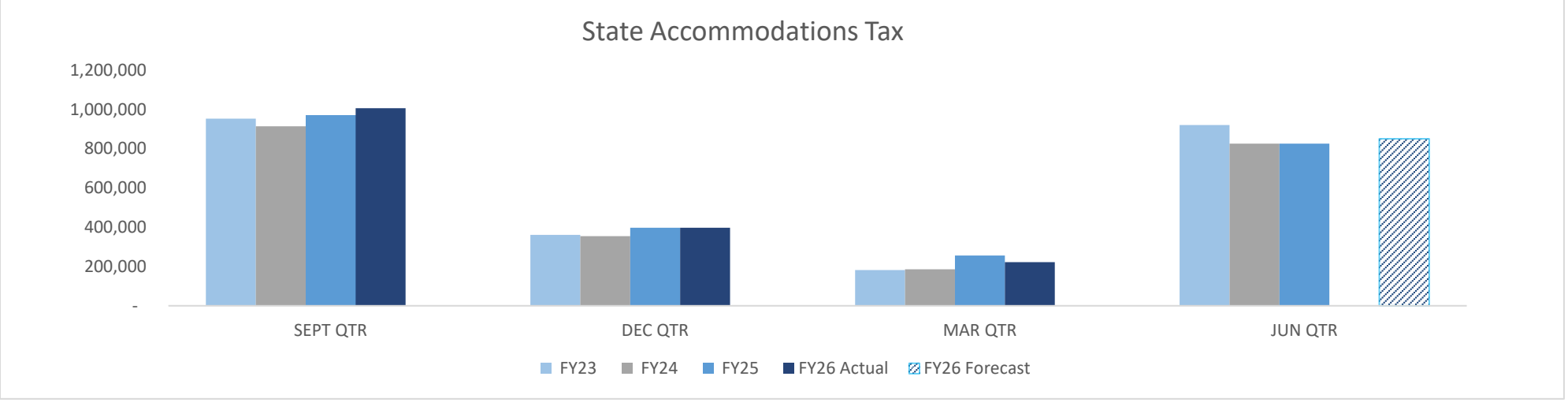


City of Isle of Palms Tourism and Local Options Sales Tax Revenues

State Accommodations Tax (Tourism-Related Only)					*(Approx 2% of Accommodation Sales)*			Heads in Beds in
MONTH	FY20	FY21	FY22	FY23	FY24	FY25	FY26	
SEPT QTR	580,306	553,971	861,205	952,270	913,073	969,092	1,005,297	JUN-AUG
DEC QTR	181,550	252,012	347,299	360,479	353,735	396,649	396,589	SEPT-NOV
MAR QTR	88,638	132,256	168,824	181,961	185,736	255,788	222,605	DEC-FEB
JUN QTR	242,893	650,839	886,253	919,402	825,405	825,461	850,225	MAR-MAY
Total Fiscal Yr	**1,093,387**	**1,589,078**	**2,263,580**	**2,414,112**	**2,277,948**	**2,446,991**	**2,474,716**	
	-16% Chg from FY19	**45% Chg from FY20**	**42% Chg from FY21**	**7% Chg from FY22**	**-6% Chg from FY23**	**7% Chg from FY24**	**1% Chg from FY25**	

** COVID Numbers*

**FY26 Forecast

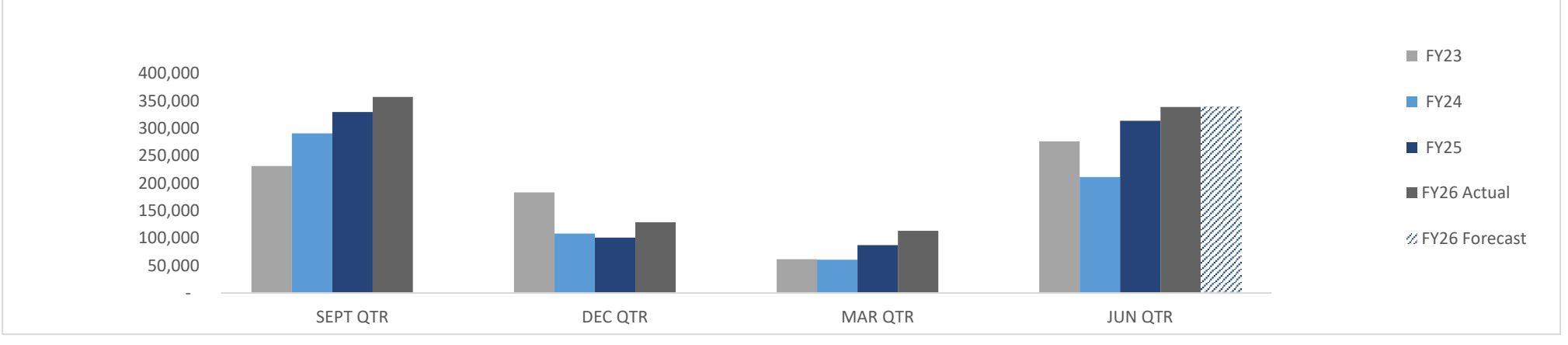


City of Isle of Palms Tourism and Local Options Sales Tax Revenues

Chas County ATax Pass-Through				*(20% of County's 2% on IOP Accommodation Sales)*				City Receipts
MONTH	FY20	FY21	FY22	FY23	FY24	FY25	FY26	
SEPT QTR	370,500	-	301,714	231,164	290,437	329,414	356,754	DEC
DEC QTR		-	99,602	182,929	108,064	100,769	128,847	FEB
MAR QTR		-	59,369	61,688	60,716	87,294	113,324	MAY
JUN QTR	-	508,000	269,609	275,853	211,021	313,658	338,751	SEPT
Total Fiscal Yr	**370,500**	**508,000**	**730,293**	**751,634**	**670,238**	**831,136**	**937,675**	
	-27% Chg from FY19	**37% Chg from FY20**	**44% Chg from FY21**	**3% Chg from FY22**	**-11% Chg from FY23**	**24% Chg from FY24**	**13% Chg from FY25**	

** COVID Numbers*

**FY26 Forecast



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

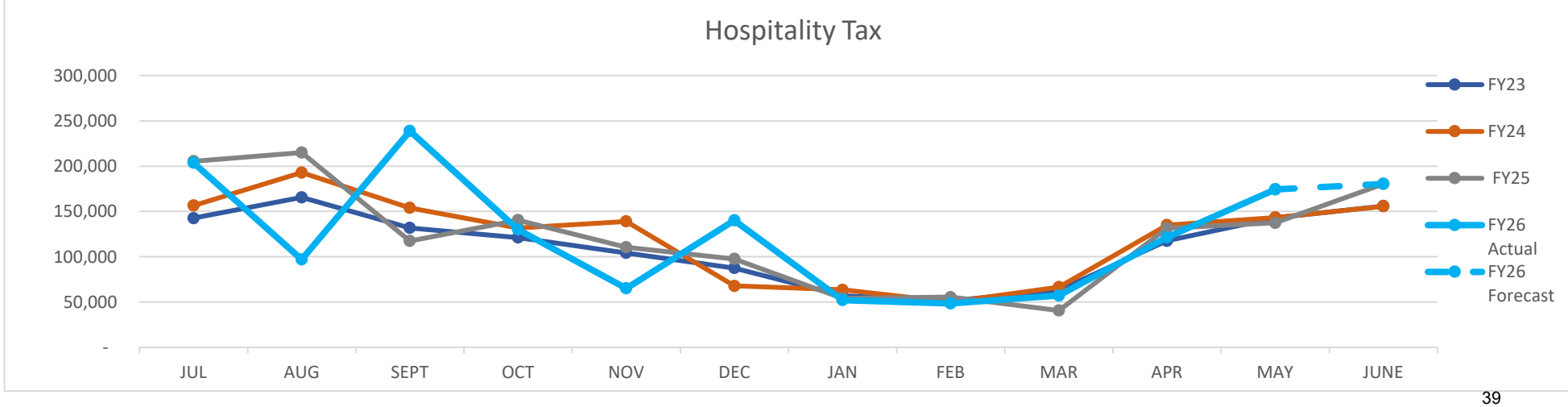
Hospitality Tax

(2% of Prepared Food & Beverage Sales)

MONTH	FY20	FY21	FY22	FY23	FY24	FY25	FY26	F& B Sold in
JUL	88,238	66,947	137,933	142,534	156,544	205,329	203,578	JUN
AUG	106,673	59,353	135,765	165,544	192,906	214,952	96,913	JUL
SEPT	78,129	49,484	108,077	131,756	153,918	117,363	238,739	AUG
OCT	76,033	37,348	88,581	121,169	131,767	140,325	130,092	SEPT
NOV	66,929	27,609	96,511	104,213	138,970	110,540	64,995	OCT
DEC	56,591	46,700	56,990	87,532	67,821	97,545	140,039	NOV
JAN	28,058	57,988	48,652	57,107	63,500	54,181	52,074	DEC
FEB	27,574	24,135	33,118	51,417	50,025	55,450	48,441	JAN
MAR	21,853	39,019	62,430	62,919	66,488	40,599	57,146	FEB
APR	12,956	50,777	79,088	117,561	134,944	131,409	121,425	MAR
MAY	15,429	85,357	142,227	142,964	143,278	137,395	174,310	APR
JUNE	46,102	114,802	152,842	155,895	155,603	180,330	180,330	MAY
Deduct last July	(88,238)	(66,947)	(137,933)	(142,534)	(156,544)	(205,329)	(193,202)	
Add next July	66,947	137,933	142,534	156,544	205,329	193,202	180,000	JUN
Total Fiscal Year	**603,275**	**730,503**	**1,146,816**	**1,354,621**	**1,504,549**	**1,473,292**	**1,494,880**	
	Chg fr FY19 -24%	Chg fr FY20 21%	Chg fr FY21 57%	Chg fr FY22 18%	Chg fr FY23 11%	Chg from FY24 -2%	Chg from FY25 1%	

** COVID Numbers*

**FY26 Forecast



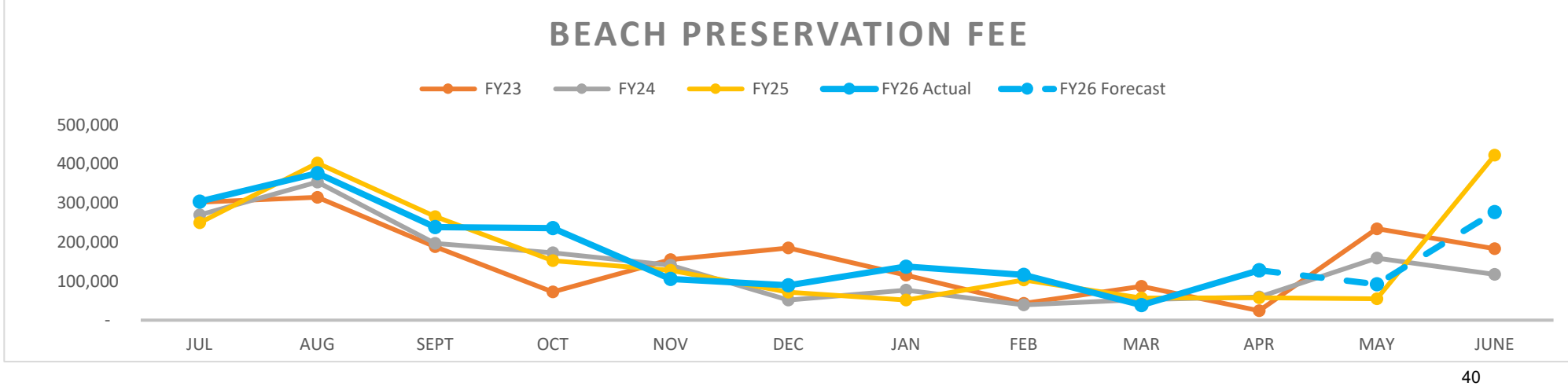
City of Isle of Palms Tourism and Local Options Sales Tax Revenues

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

MONTH	FY20	FY21	FY22	FY23	FY24	FY25	FY26	Heads in Beds in
JUL	195,287	172,336	256,308	301,674	269,304	248,910	303,364	JUN
AUG	213,067	169,596	378,001	314,397	353,373	402,136	375,840	JUL
SEPT	152,561	186,938	248,118	187,966	196,701	265,083	238,225	AUG
OCT	75,506	129,033	124,372	72,522	172,495	152,171	235,355	SEPT
NOV	65,882	66,090	102,229	154,713	140,390	127,772	105,482	OCT
DEC	34,301	71,683	70,478	185,019	51,584	71,399	89,303	NOV
JAN	32,335	34,025	75,503	115,313	76,915	51,474	137,012	DEC
FEB	18,596	26,709	25,613	42,912	39,014	102,964	116,073	JAN
MAR	9,690	31,080	39,938	86,414	52,979	56,527	38,527	FEB
APR	26,422	68,055	82,759	24,152	59,390	57,563	127,647	MAR
MAY	7,181	125,288	186,478	233,832	158,991	54,620	91,848	APR
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Deduct last July	(195,287)	(172,336)	(256,308)	(301,674)	(269,304)	(248,910)	(303,364)	
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Total Fiscal Year	**863,187**	**1,318,141**	**1,818,174**	**1,869,571**	**1,667,828**	**2,067,091**	**2,150,528**	
	Chg from FY19 -17%	Chg from FY20 53%	Chg from FY21 38%	Chg from FY22 3%	Chg from FY23 -11%	Chg from FY24 24%	Chg from FY25 4%	

** COVID Numbers*

**FY26 Forecast

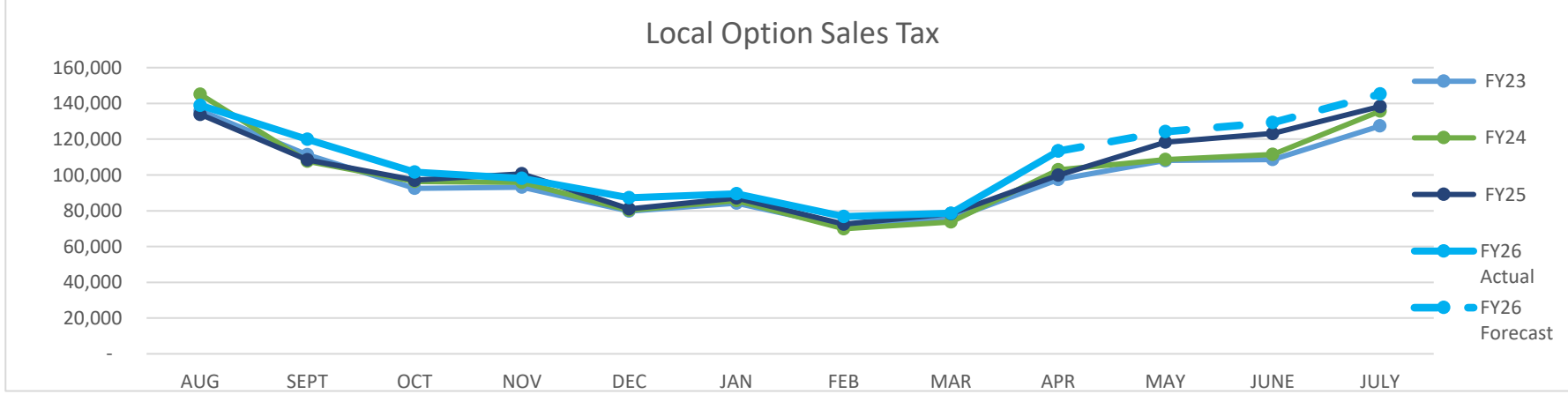


City of Isle of Palms Tourism and Local Options Sales Tax Revenues

Local Option Sales Tax	*(a portion of the 1% Charleston County local option sales tax)*							When Sales Occurred
MONTH	FY20	FY21	FY22	FY23	FY24	FY25	FY26	
AUG	93,221	87,833	130,373	135,943	145,078	133,876	138,933	JUL
SEPT	83,456	83,149	99,719	111,272	107,689	108,408	119,964	AUG
OCT	62,752	71,963	83,230	92,568	96,340	97,068	101,626	SEPT
NOV	65,514	68,054	85,199	93,138	95,825	100,650	98,091	OCT
DEC	59,951	67,342	73,716	79,844	80,288	81,040	87,263	NOV
JAN	64,996	69,592	71,846	84,290	85,635	87,113	89,541	DEC
FEB	53,263	58,840	64,365	71,140	69,936	72,508	76,752	JAN
MAR	50,882	60,533	66,029	75,337	73,750	78,399	78,595	FEB
APR	43,070	83,678	90,351	97,399	102,911	99,889	113,329	MAR
MAY	56,012	100,082	108,756	108,050	108,648	118,301	124,216	APR
JUNE	74,078	102,313	109,271	108,590	111,500	123,200	129,360	MAY
JULY	92,789	117,380	128,957	127,335	135,705	138,301	145,216	JUN
Total Fiscal Year	**799,984**	**970,759**	**1,111,813**	**1,184,906**	**1,213,304**	**1,238,754**	**1,302,886**	
	Chg from FY19 -2%	Chg from FY20 21%	Chg from FY21 15%	Chg from FY22 7%	Chg from FY23 2%	Chg from FY24 2%	Chg from FY25 5%	

** COVID Numbers*

**FY26 Forecast



City of Isle of Palms

Palm Blvd Between 38th and 41st Avenue Drainage

Project 27670.0012

5/31/2026

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

Note:

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

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

City of Isle of Palms

Waterway Boulevard Multi-Use Path Elevation Project

Project 27670.0010 **PO-19-1436**

5/31/2026

	Date	Invoice Number	Contract Projections	Actuals	Approved by Council	Remaining on Contract	Remaining on Budget
					23,279		**23,279**
Thomas & Hutton - Design & Engineering			401,700		401,700	**401,700**	401,700
Thomas & Hutton	1/21/2024	Invoice 0251310		20,462		(20,462)	(20,462)
Thomas & Hutton	2/9/2024	Invoice 0252881		22,372		(22,372)	(22,372)
Thomas & Hutton	3/12/2024	Invoice 255056		3,575		(3,575)	(3,575)
Thomas & Hutton	4/15/2024	Invoice 256638		27,138		(27,138)	(27,138)
Thomas & Hutton	5/8/2024	Invoice 257498		10,092		(10,092)	(10,092)
Thomas & Hutton	6/10/2024	Invoice 259489		1,135		(1,135)	(1,135)
Thomas & Hutton	6/10/2024	Invoice 260502		7,108		(7,108)	(7,108)
Thomas & Hutton	8/20/2024	Invoice 262246		2,613		(2,613)	(2,613)
Thomas & Hutton	9/17/2024	Invoice 264384		22,300		(22,300)	(22,300)
Thomas & Hutton	11/7/2024	Invoice 267191		33,545		(33,545)	(33,545)
Thomas & Hutton	12/17/2024	Invoice 269292		9,419		(9,419)	(9,419)
Thomas & Hutton	12/31/2024	Invoice 270524		6,935		(6,935)	(6,935)
Thomas & Hutton	2/10/2025	Invoice 272067		12,715		(12,715)	(12,715)
Thomas & Hutton	3/6/2025	Invoice 273252		12,840		(12,840)	(12,840)
Thomas & Hutton	4/7/2025	Invoice 274362		14,227		(14,227)	(14,227)
Thomas & Hutton	5/12/2025	Invoice 276932		453		(453)	(453)
Thomas & Hutton	6/17/2025	Invoice 278441		2,100		(2,100)	(2,100)
Thomas & Hutton	8/11/2025	Invoice 282036		31,744		(31,744)	(31,744)
Thomas & Hutton	9/11/2025	Invoice 283211		37,400		(37,400)	(37,400)
Thomas & Hutton	10/31/2025	Invoice 285231		11,137		(11,137)	(11,137)
Thomas & Hutton	11/13/2025	Invoice 287129		659		(659)	(659)
Thomas & Hutton	12/11/2025	Invoice 288542		4,565		(4,565)	(4,565)
Thomas & Hutton	12/31/2025	Invoice 290527		21,898		(21,898)	(21,898)
Thomas & Hutton	2/11/2026	Invoice 291433		13,503		(13,503)	(13,503)
Thomas & Hutton	3/16/2026	Invoice 293708		16,056		(16,056)	(16,056)
Thomas & Hutton	4/13/2026	Invoice 295322		11,873		(11,873)	(11,873)
Thomas & Hutton	5/11/2026	Invoice 297183		17,896		(17,896)	(17,896)
			401,700	375,760	401,700	25,940	25,940
Wild Dunes Harbor Course - Tidal Flood Mitigation- Phase I							
General			83,232		83,232	83,232	83,232
Truluck Construction	10/10/2025	Invoice 10038		55,432		(55,432)	(55,432)
Truluck Construction	12/3/2025	Pay App 2		27,800		(27,800)	(27,800)
			83,232	83,232	83,232	-	-

City of Isle of Palms

Waterway Boulevard Multi-Use Path Elevation Project

Project 27670.0010 **PO-19-1436**

5/31/2026

	Date	Invoice Number	Contract Projections	Actuals	Approved by Council	Remaining on Contract	Remaining on Budget

City of Isle of Palms

Waterway Boulevard Multi-Use Path Elevation Project

Project 27670.0010 **PO-19-1436**

5/31/2026

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

City of Isle of Palms

Waterway Boulevard Multi-Use Path Elevation Project

Project 27670.0010 **PO-19-1436**

5/31/2026

	Date	Invoice Number	Contract Projections	Actuals	Approved by Council	Remaining on Contract	Remaining on Budget
			135,320	85,320	135,320	50,000	50,000
Wild Dunes Harbor Course - Tidal Flood MitigationCheck Valves- Phase I							-
Tidal Valve			59,348		59,348	59,348	59,348
Wapro	8/29/2025	INV-001585		59,348		(59,348)	(59,348)
			59,348	59,348	59,348	-	-
Waterway Blvd -Pathway, Tidal Flood Mitigation & Drainage Improvement -The Bastion Group-Phase 2							
General			228,500		228,500	228,500	228,500
The Bastion Group	3/24/2026	Pay App 1		134,000		(134,000)	(134,000)
The Bastion Group	3/24/2026	Retainage		(13,400)		13,400	13,400
			228,500	120,600	228,500	107,900	107,900
Earthwork			232,539		232,539	232,539	232,539
The Bastion Group	3/24/2026	Pay App 1		5,491		(5,491)	(5,491)
The Bastion Group	3/24/2026	Retainage		(549)		549	549
						-	-
			232,539	4,942	232,539	227,597	227,597
Roadway and Pathway			699,711		699,711	699,711	699,711
The Bastion Group				-		-	-
			699,711	-	699,711	699,711	699,711
Striping			17,700		17,700	17,700	17,700
The Bastion Group						-	-
The Bastion Group						-	-
			17,700	-	17,700	17,700	17,700
Drainage			438,556		438,556	438,556	438,556
The Bastion Group	3/24/2026	Pay App 1		117,982		(117,982)	(117,982)
The Bastion Group	3/24/2026	Retainage		(11,798)		11,798	11,798
The Bastion Group	3/24/2026	Retainage-Stored Material		(5,458)		5,458	5,458
			438,556	100,726	438,556	337,830	337,830

City of Isle of Palms

Waterway Boulevard Multi-Use Path Elevation Project

Project 27670.0010 **PO-19-1436**

5/31/2026

	Date	Invoice Number	Contract Projections	Actuals	Approved by Council	Remaining on Contract	Remaining on Budget
Water and Sewer Relocations			1,072,030		1,072,030	1,072,030	1,072,030
The Bastion Group						-	-
			1,072,030	-	1,072,030	1,072,030	1,072,030
Miscellaneous			126,120		126,120	126,120	126,120
The Bastion Group						-	-
						-	-
			126,120	-	126,120	126,120	126,120
Owner Controlled Allowance							-
The Bastion Group			75,000		75,000	75,000	75,000
						-	-
			75,000	-	75,000	75,000	75,000
Total Project			4,706,388	2,008,724	4,729,667	2,697,664	2,720,943

Note:

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

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

Phase 1	Wild Dunes Harbor Course - Tidal Flood Mitigation		1,270,690	
Phase 1	Wild Dunes Harbor Course - Tidal Flood Mitigation Check Valves		59,348	
Phase 1A	3107, 3109, and 3111 Waterway Blvd - Tidal Flood Mitigation		85,773	
Phase 1A	3107, 3109, and 3111 Waterway Blvd - Tidal Flood Mitigation Check Valves		22,000	
Phase 2	Waterway Blvd -Pathway, Tidal Flood Mitigation & Drainage Impvmt -The Bastion Group		2,890,156	
Phase 3	3607, 3609, 3611, 3613 and 3615 Waterway Blvd - Tidal Flood Mitigation		1,515,000	**FY27**
			5,842,967	
Thomas & Hutton Consulting/Engineering				
Original Budget	10/1/2023	Phase 1	156,700	
Change Order 1	4/5/2024	Phase 1	14,500	
Change Order 2	9/26/2024	Phase 1	67,000	
Change Order 3	2/21/2025	Phase 1	5,000	
Change Order 4	7/10/2025	Phase 2	83,500	
Change Order 5	12/5/2025	Phase 2	75,000	
Potential Future Cost		Phase 3	110,000	**FY27**
Total			511,700	

City of Isle of Palms

Waterway Boulevard Multi-Use Path Elevation Project

Project 27670.0010 **PO-19-1436**

5/31/2026

	Date	Invoice Number	Contract Projections	Actuals	Approved by Council	Remaining on Contract	Remaining on Budget
Total Project					6,354,667		
Total Approved for FY25 and FY26					4,729,667		
Future expense FY27-budget approval					1,625,000		
Total Project					6,354,667		
Phase 1A	Truluck Construction change order- rear of yards on Waterway addl			12/12/2025	79,570		
Phase 1A	Truluck Construction change order- 3" paytens Spartina plugs			12/11/2025	5,750		

City of Isle of Palms

Emergency Beach Erosion Control Efforts

5/31/2026 **Project 2587**

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

City of Isle of Palms

Emergency Beach Erosion Control Efforts

5/31/2026 **Project 2587**

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

City of Isle of Palms

Emergency Beach Erosion Control Efforts

5/31/2026 **Project 2587**

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

Notes:

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

City of Isle of Palms

Beach Alternatives Analysis

5/31/2026

FY26 Project 00251025.01

			Contract Projections	Actuals	Approved by Council	Remaining on Contract	Remaining on Budget
					92,500		92,500
Consulting			92,500			92,500	
Foth Infrastructure & Enviroment, LLC	4/26/2026	103669		13,413		(13,413)	(13,413)
						-	-
						-	-
						-	-
						-	-
						-	-
						-	-
			-		-	-	-
			92,500	13,413	92,500	79,088	79,088
			92,500	13,413	92,500	79,088	79,088

City of Isle of Palms

Ongoing Island Wide Beach Monitoring- Minor Project

5/31/2026

FY26 Continues Project 2618

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

City of Isle of Palms

Ongoing Island Wide Beach Monitoring- Minor Project

5/31/2026

FY26 Continues Project 2618

			Contract Projections	Actuals	Approved by Council	Remaining on Contract	Remaining on Budget
Coastal Science & Engineering	1/31/2026	2618.012026		1,662		(1,662)	(1,662)
Coastal Science & Engineering	2/28/2026	2618.022026		4,088		(4,088)	(4,088)
Coastal Science & Engineering	3/31/2026	2618.032026		2,262		(2,262)	(2,262)
			24,760	26,942	-	(2,182)	(26,942)
Direct Expenses including equipment			15,310			15,310	
Coastal Science & Engineering	8/31/2025	2618.082025		6,285	-	(6,285)	(6,285)
Coastal Science & Engineering	9/30/2025	2618.092025		3,185		(3,185)	(3,185)
Coastal Science & Engineering	10/31/2025	2618.102025		418	-	(418)	(418)
Coastal Science & Engineering	11/30/2025	2618.112025		193		(193)	(193)
Coastal Science & Engineering	1/31/2026	2618.012026		561		(561)	(561)
Coastal Science & Engineering	2/28/2026	2618.022026		4,668		(4,668)	(4,668)
			15,310	15,310	-	-	(15,310)
			98,790	99,232	100,000	(442)	768

City of Isle of Palms

Major Offshore Dredging

5/31/2026

SCOPE D Project 2623

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

City of Isle of Palms

Major Offshore Dredging

5/31/2026

SCOPE D Project 2623

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

City of Isle of Palms

Major Offshore Dredging

5/31/2026

SCOPE D Project 2623

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

City of Isle of Palms
Major Offshore Dredging
5/31/2026
SCOPE D Project 2623

		Contract Projections	Actuals	Approved by Council	Remaining on Contract	Remaining on Budget
Coastal Science & Engineering	2623.03.26		6,056		(6,056)	(6,056)
		30,680	30,680	669,508	-	(30,680)
Field Data related Renourishment Phase II		5,640	-		5,640	-
Coastal Science & Engineering	2623.11.25		3,050		(3,050)	(3,050)
Coastal Science & Engineering	2623.12.25		1,500		(1,500)	(1,500)
		5,640	4,550	-	1,090	(4,550)
Final Design related Renourishment Phase II		73,600	-		73,600	-
Coastal Science & Engineering	2623.10.25		8,300		(8,300)	(8,300)
Coastal Science & Engineering	2623.11.25		20,900		(20,900)	(20,900)
Coastal Science & Engineering	2623.12.25		21,103		(21,103)	(21,103)
Coastal Science & Engineering	2623.01.26		14,720		(14,720)	(14,720)
Coastal Science & Engineering	2623.02.26		8,578		(8,578)	(8,578)
		73,600	73,600	-	-	(73,600)
Bid Coordination related to Renourishment Phase II		29,200	-		29,200	-
Coastal Science & Engineering	2623.12.25		5,840		(5,840)	(5,840)
Coastal Science & Engineering	2623.01.26		17,520		(17,520)	(17,520)
Coastal Science & Engineering	2623.02.26		5,840		(5,840)	(5,840)
Coastal Science & Engineering	2623.03.26		8,355		(8,355)	(8,355)
		29,200	37,555	-	(8,355)	(37,555)
Construction related to Renourishment Phase II		224,600	-		224,600	-
Coastal Science & Engineering	2623.03.26		1,080		(1,080)	(1,080)
		224,600	1,080	-	223,520	(1,080)
Reporting related to Renourishment Phase II		73,040	-		73,040	-
Coastal Science & Engineering	2623.11.25		4,900		(4,900)	(4,900)

City of Isle of Palms

Major Offshore Dredging

5/31/2026

SCOPE D Project 2623

		Contract Projections	Actuals	Approved by Council	Remaining on Contract	Remaining on Budget
Coastal Science & Engineering	2623.02.26		438		(438)	(438)
Coastal Science & Engineering	2623.03.26		10,013		(10,013)	(10,013)
		73,040	15,350	-	57,690	(15,350)
Direct Expenses related to Renourishment Phase II		164,428	-		164,428	-
Coastal Science & Engineering	2623.10.25		465		(465)	(465)
Coastal Science & Engineering	2623.11.25		5,300		(5,300)	(5,300)
Coastal Science & Engineering	2623.12.25		1,652		(1,652)	(1,652)
Coastal Science & Engineering	2623.01.26		2,702		(2,702)	(2,702)
Coastal Science & Engineering	2623.02.26		1,766		(1,766)	(1,766)
Coastal Science & Engineering	2623.03.26		4,444		(4,444)	(4,444)
		164,428	16,329	-	148,099	(16,329)
Allowance related to Renourishment Phase II		68,320	-		68,320	-
Coastal Science & Engineering	2623.01.26		6,830		(6,830)	(6,830)
Coastal Science & Engineering	2623.0226		22,661		(22,661)	(22,661)
Coastal Science & Engineering	2623.02.26		6,700		(6,700)	(6,700)
Coastal Science & Engineering	2623.03.26		26,143		(26,143)	(26,143)
		68,320	62,334	-	5,987	(62,334)
Total Project		1,148,128	720,128	1,148,128	428,000	428,000

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

City of Isle of Palms
Shoal Management Project
5/31/2026
SCOPE A , SCOPE B and SCOPE D Project 2589

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

City of Isle of Palms
Shoal Management Project
5/31/2026
SCOPE A , SCOPE B and SCOPE D Project 2589

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

City of Isle of Palms
Shoal Management Project
5/31/2026
SCOPE A , SCOPE B and SCOPE D Project 2589

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

City of Isle of Palms

Shoal Management Project

5/31/2026

SCOPE A , SCOPE B and SCOPE D Project 2589

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

Total Project

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

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

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

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

SJ Hamill Construction

City of Isle of Palms
Marina Dredging
5/31/2026

	Date	Invoice Number	Contract Projections	Actuals	Approved by Council FY24	Remaining on Contract	Remaining on Budget
ATM - Design & Permitting					**124,000**	**124,291**	**124,000**
ATM-Local Engagement and Coordination	7/13/2023		3,500				
	9/7/2023	1984		3,500		(3,500)	(3,500)
ATM-Dredge Disposal Alternative Analysis	7/13/2023		13,500			-	
	10/27/2023	1943		1,350		(1,350)	(1,350)
	9/7/2023	1984		1,350		(1,350)	(1,350)
	10/10/2023	1927		10,800		(10,800)	(10,800)
ATM-Preliminary Design & Sediment Testing	7/13/2023		27,500			-	
	9/26/2024	2970		2,000		(2,000)	(2,000)
	11/15/2024	3138		1,500		(1,500)	(1,500)
	3/28/2025	3555		1,500		(1,500)	(1,500)
	4/29/2025	3661		17,000		(17,000)	(17,000)
ATM-Regulatory Permit Application Developmen	7/13/2023		9,500			-	-
	9/26/2024	2970		1,298		(1,298)	(1,298)
	11/15/2024	3138		8,202		(8,202)	(8,202)
ATM-Regulatory Permit Application Coordinatior	7/13/2023		5,000			-	-
	5/3/2026		**10,000**				
	1/6/2025	3300		1,487		(1,487)	(1,487)
	2/24/2025	3486		2,033		(2,033)	(2,033)
	3/28/2025	3555		1,355		(1,355)	(1,355)
	4/29/2025	3661		102		(102)	(102)
	5/3/2026	IC4719		6,779		(6,779)	(6,779)
ATM-Bid Package Development	7/13/2023		18,000			-	-
	9/30/2025	3978		2000		(2,000)	(2,000)
	9/30/2025	4103		2000		(2,000)	(2,000)
	11/30/2025	4247		630		(630)	(630)
	2/3/2026	4373		2260		(2,260)	(2,260)
	5/3/2026	IC4719		1903		(1,903)	(1,903)
ATM-Bidding Support	7/13/2023		12,500			-	-
ATM-Construction Adminstration	7/13/2023		15,000			-	-
ATM-Updated Marina Bathymetric Survey	**5/3/2026**		**9,500**				
ATM-Permit Fees	1/6/2025	3300	291	255		(255)	(255)
	2/24/2025	3486		36		(36)	(36)
			124,291	69,339	124,000	54,952	54,661
Total Project			124,291	69,339	124,000	54,952	54,661

Note:
FY24 budget includes a rebudget of $50K for permitting of future dredging project.
Permits can take up to 2 years to secure.
Applied Technology and Management
Change Order 5/4/2026

Task 5: Regulatory Permit Application Coordination -Additional Scope	**$10,000**
Task 9: Updated Marina Bathymetric Survey (New)	**$9,500**
	$19,500

City of Isle of Palms
Marina Parking Lot & Green Space
5/31/2026

	Date	Invoice Number	Contract Projections	Actuals	Approved by Council FY25	Remaining on Contract	Remaining on Budget
					300,000	**22,352**	**300,000**
Cline Engineering	3/14/2025	2278	2,380	2,380		(2,380)	(2,380)
Cline Engineering	10/13/2025	2352	500	500		(500)	(500)
Kaitlyn Hackathorn-Interpretive Signage	1/1/2026	202606062	9,180	9,180		(9,180)	(9,180)
Envirosigns- Interpretive Signage	3/4/2026	INV-3438	10,292	10,292		(10,292)	(10,292)
			22,352	22,352	300,000	-	277,648
Total Project			22,352	22,352	300,000	-	277,648

City of Isle of Palms, SC
FY27 Budget with Forecasts for FY28 - FY36
6/10/2026

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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 ($100k)	Police	568,500	Capital, Hospitality, Municipal, State	
9	Fire ladder ($2.5m), high water equipment ($30k), drone ($40.5k), 2 trucks ($150k), medical monitor ($7k), JD mule ($27k), Sea Doo ($18k), radios (27.50k), flat bottom boat ($25k)	Fire	2,825,000	Capital, Hospitality, Municipal, State, and Grants	Entered as Lease purchase debt service for fire ladder truck $2.5m. City has requested state and federal grants. Sales of current ladder truck estimated at $155k.
10	Routine & major drainage projects ($4.075m), Side loader ($435k), water pumps ($20k), Dominion underground lines ($131k)	Public Works	4,661,000	Capital, Hospitality, Municipal and Grants	Drainage Projects includes small drainage $100k, comprehensive drainage $250k, design & permit (Myrtle)$100k, 38th and 41st -phase 1 of 3 ($2m) and Waterway Blvd-phase 3 ($1.625m). $1M of Waterway Blvd will be funded from SC State grant and Charleston County's NPDES, state and federal grants requested for 38th and 41st.
11	Carts for side loader	Public Works	100,000	General	
12	Truck	Building and Planning	45,000	Capital	
13	Upgrade IT ($60k), exterior lights ($25k), routine playground equipment ($20k), basketball goals ($22k), & reconstruct 2 tennis courts ($125k)	Recreation	252,000	Capital Municipal, State	
14	Artwork ($10k), assigned for infrastructure ($75k), resurface Ocean Blvd ($100k), sidewalk ($70k)	Front Beach	255,000	Capital, Hospitality, Municipal, State	
15	Beach Renourishment	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	175,483	56,224	3,580,852	1,627,400	15,160	18,713	349,920	130,280	12,841,248
Total Revenues	**18,985,361**	**3,681,887**	**3,348,982**	**3,864,713**	**1,528,768**	**5,751,517**	**1,627,400**	**15,160**	**18,713**	**349,920**	**130,280**	**39,302,700**
Expenses												
Personnel Expenses	13,602,396	-	-	-	-	-	-	-	-	-		13,602,396
Operating Expenses	4,231,201	575,834	405,782	1,590,575	483,732	1,077,104	1,162,236	12,140	15,170	344,166	13,506	9,911,445
Capital Expenses	-	4,561,500	473,500	660,000	581,500	14,700,330	950,000	-	-	-	-	21,926,830
Drainage Expenses	-	-	203,635		-	-	-	-	-	-	-	203,635
Debt Service Expenses	1,116,339	-	159,457	91,915	72,425	-	333,342	-	-	-	-	1,773,477
Total Expenses	**18,949,937**	**5,137,334**	**1,242,374**	**2,342,490**	**1,137,657**	**15,777,434**	**2,445,578**	**12,140**	**15,170**	**344,166**	**13,506**	**47,417,784**
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**	**57,640**	**(43,733)**	**(9,223,844)**	**(818,178)**	**20**	**6,543**	**5,754**	**116,774**	**(8,115,083)**
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**	**5,830,633**	**1,880,367**	**2,112,592**	**3,534,700**	**32,140**	**89,638**	**25,125**	**4,466,202**	**49,706,395**
Check	-	-	-	-	-	-	-	-	-	-	-	-
Reconciliation to Draft #1	6,242,132	13,884,454	3,897,935	3,244,492	985,672	2,457,775	5,156,231	32,089	90,893	23,072	4,434,009	40,448,755
Changes to Income:												
Change in FY26 forecast	79,436		400,668	133,000							17,254	630,358
Increased operating millage by 2.77	791,194											791,194
Increased license revenue forecast	41,044											41,044
Add estimated sale of current ladder truck	163,325											163,325
Added estimated grant revenue for ladder truck & drainage projects		4,200,338										4,200,338
Updated interest driven by fund balance		23,870	23,149	11,879	3,117	4,404	(135,529)				518	(68,592)
Total Changes to Revenue	**1,074,999**	**4,224,208**	**423,817**	**144,879**	**3,117**	**4,404**	**(135,529)**	**-**	**-**	**-**	**17,772**	**5,757,667**

Changes to Expenditures - (Increase)/Decrease:

Fund	General Fund	Capital Projects Fund	Municipal Accommodations Fee Fund	State Accommodations Tax Fund	Hospitality Tax Fund	Beach Preservation Fee Fund	Marina Enterprise Fund	Victim Assistance Fund	Recreation Building Fund	Fire Department 1% Fund	Disaster Recovery Fund	Total
Remove Beach Resilience position & adjust for PD overtime due to adding 2 new officers	132,025											132,025
Public Safety Incentive Program fully loaded	(226,446)											(226,446)
Updated tuition reimbursement & vehicle maint reduce-adjusted for new Ladder truck	17,599											17,599
Cash/Grant for Ladder Truck		(2,500,000)										(2,500,000)
Adjust 38th and 41st drainage project to phase over 3 years		(150,000)										(150,000)
Garbage Cart -removed duplicate entry (Capital & Ops)	100,000											100,000
Remove ditch drainage out of capital projects (duplicated)			198,668									198,668
Deferred portion of tennis courts			37,500	37,500								75,000
Misc Increase in expense					37,279							37,279
Beach duplicate capital entry						293,550						293,550
Defer picnic shelter to FY28				92,000								92,000
Remove debt service -Ladder Truck		156,038			156,038							312,076
Total Changes to Expenditures	**23,178**	**(2,493,962)**	**236,168**	**129,500**	**193,317**	**293,550**	**-**	**-**	**-**	**-**	**-**	**(1,618,249)**
Changes to Transfers:												
Net change in transfers	(643,742)	(115,061)	505,757	396,451	14,510	(157,915)						-
												-
Total Changes to Expenditures and Transfers -	***(620,564)***	***(2,609,023)***	***741,925***	***525,951***	***207,827***	***135,635***	***-***	***-***	***-***	***-***	***-***	***(1,618,249)***
Draft #2 Ending Fund Balance	6,696,567	15,499,639	5,063,677	3,915,322	1,196,616	2,597,814	5,020,702	32,089	90,893	23,072	4,451,781	44,588,173
Reconciliation to Draft #2	6,696,567	15,499,639	5,063,677	3,915,322	1,196,616	2,597,814	5,020,702	32,089	90,893	23,072	4,451,781	44,588,173
Changes to Income:												
Change in FY26 forecast	93,815	94,000	143,960	(41,081)	3,538	7,960	(179,268)		(1,000)	(1,323)		120,601
Increased debt service millage by .93	299,791											299,791
Increased business license, permits, STR, parking revenue	712,771											712,771
Remove grant for fire ladder truck		(2,199,834)										(2,199,834)
SCOCRM Sand Bags						71,000						71,000
Increase revenue driven by FY26 forecast	582		19,766	14,134	46,975	26,151						107,608
Updated interest driven by fund balance	2,814	15,528	41,279	24,145	10,110	77,446	45		(30)	(13)		171,324
Total Changes to Revenue	**1,109,773**	**(2,090,306)**	**205,005**	**(2,802)**	**60,623**	**182,557**	**(179,223)**	**-**	**(1,030)**	**(1,336)**	**-**	**(716,739)**
Changes to Expenditures - (Increase)/Decrease:												
Personnel hourly wage correction	(2,029)											(2,029)
Accounts driven by percentage changes to FY26 forecast	19,122	1,420	1,814	(42,067)			2,957			439		(16,315)
SCOCRM Sand Bags						(71,000)						(71,000)
CARTA Beach Shuttle					(8,300)							(8,300)
Beach Preservation adjusted for bid						5,210,118						5,210,118
Change PW 11 YD loader to side loader					(215,000)							(215,000)
50% cost for Public Safety Drone to fire department		(40,500)										(40,500)
Add AV upgrade for council chambers		(60,000)										(60,000)
Changed fire ladder truck funding to debt service		2,500,000										2,500,000
Add debt service -Ladder Truck	(312,076)											(312,076)
Total Changes to Expenditures	**(294,983)**	**2,400,920**	**1,814**	**(42,067)**	**(223,300)**	**5,139,118**	**2,957**	**-**	**-**	**439**	**-**	**6,984,898**
Changes to Transfers:												
Net change in transfers- (Beach Preservation cost decreased)	(645,976)	645,976	2,442,463	1,722,548	839,901	(5,005,247)						(335)
												-
Total Changes to Expenditures and Transfers - (Increase)/Decrease:	***(940,959)***	***3,046,896***	***2,444,277***	***1,680,481***	***616,601***	***133,871***	***2,957***	***-***	***-***	***439***	***-***	***6,984,563***

Fund	General Fund	Capital Projects Fund	Municipal Accommodations Fee Fund	State Accommodations Tax Fund	Hospitality Tax Fund	Beach Preservation Fee Fund	Marina Enterprise Fund	Victim Assistance Fund	Recreation Building Fund	Fire Department 1% Fund	Disaster Recovery Fund	Total
Draft #3 Ending Fund Balance	6,865,381	16,456,229	7,712,959	5,593,001	1,873,840	2,914,242	4,844,436	32,089	89,863	22,175	4,451,781	50,855,996
Reconciliation to Draft #3	6,865,381	16,456,229	7,712,959	5,593,001	1,873,840	2,914,242	4,844,436	32,089	89,863	22,175	4,451,781	50,855,996
Changes to Income:												
Change in FY26 forecast												0
Accounts driven by percentage changes to future years forecast							7057	70				7,127
Updated interest driven by fund balance		2,050	4,810	3,736	10		(7,425)	1	3	1	2	3,188
Total Changes to Revenue	-	**2,050**	**4,810**	3,736	**10**	-	**(368)**	**71**	**3**	**1**	**2**	**10,315**
Changes to Expenditures - (Increase)/Decrease:												
Personnel- Updated with Wage Study	191,933											191,933
Accounts driven by percentage changes to future years forecast		(2,248)	(7,819)	(1,356)	(315)		(2,050)	(20)	(228)	(82)	(155)	(14,273)
Total Changes to Expenditures	**191,933**	**(2,248)**	**(7,819)**	**(1,356)**	**(315)**	-	**(2,050)**	**(20)**	**(228)**	**(82)**	**(155)**	**177,660**
Changes to Transfers:												
Net change in transfers-	(191,933)	147,172	284,508	223,112	27,351		(500,000)					(9,790)
Total Changes to Expenditures and Transfers - (Increase)/Decrease:	-	***144,924***	***276,689***	***221,756***	***27,036***	-	***(502,050)***	***(20)***	***(228)***	***(82)***	***(155)***	***167,870***
Draft #4 Ending Fund Balance	6,865,381	16,603,203	7,994,458	5,818,493	1,900,886	2,914,242	4,342,018	32,140	89,638	22,094	4,451,628	51,034,181
Reconciliation to Draft #4	6,865,381	16,603,203	7,994,458	5,818,493	1,900,886	2,914,242	4,342,018	32,140	89,638	22,094	4,451,628	51,034,181
Changes to Income:												
Change in FY26 forecast	62,183	20,000	(106,297)	(57,056)	(9,985)	2,891,330	14,500			(2,007)	14,500	2,827,168
Increase revenue driven by FY26 forecast	(1,718)									5,160		3,442
Add property tax revenue -adjusting LOST credit factor to 71%	333,000											333,000
Tourism revenue adjusted based on forecast			(110,142)	(75,163)	(10,083)	(110,142)						(305,530)
Updated beach renourishment grant from FY26 to FY27						724,000						724,000
Updated interest driven by fund balance		2,353	(2,262)	(70)	(450)	38,927	(1,785)				429	37,142
Total Changes to Revenue	**393,465**	**22,353**	**(218,701)**	**(132,289)**	**(20,518)**	**3,544,115**	**12,715**	-	-	**3,153**	**14,929**	**3,619,222**
Changes to Expenditures - (Increase)/Decrease:												
Personnel- Updated with Wage Study	17,634											17,634
Added new position - Director of Planning, Zoning and Licenses	(162,311)											(162,311)
Added funds for re-codifying city code ($20k), insurance & vehicle R&M based on forecast	(69,683)											(69,683)
Promotion expense change based on projected revenue				12,661								12,661
Updated beach renourishment spending from FY26 to FY27						(3,801,421)						(3,801,421)
Expense change based on forecast							5,075			(123)	(355)	4,597

Fund	General Fund	Capital Projects Fund	Municipal Accommodations Fee Fund	State Accommodations Tax Fund	Hospitality Tax Fund	Beach Preservation Fee Fund	Marina Enterprise Fund	Victim Assistance Fund	Recreation Building Fund	Fire Department 1% Fund	Disaster Recovery Fund	Total
Total Changes to Expenditures	**(214,360)**	**-**	**-**	**12,661**	**-**	**(3,801,421)**	**5,075**	**-**	**-**	**(123)**	**(355)**	**(3,998,523)**
Changes to Transfers:												
Net change in transfers-	(116,921)	116,922	183,433	183,433		(366,525)						342
												-
Total Changes to Expenditures and Transfers - (Increase)/Decrease:	***(331,281)***	***116,922***	***183,433***	***196,094***	***-***	***(4,167,946)***	***5,075***	***-***	***-***	***(123)***	***(355)***	***(3,998,181)***
Draft #5 Ending Fund Balance	6,927,565	16,742,478	7,959,190	5,882,298	1,880,368	2,290,411	4,359,808	32,140	89,638	25,124	4,466,202	50,655,222
Reconciliation to Draft #5	6,927,565	16,742,478	7,959,190	5,882,298	1,880,368	2,290,411	4,359,808	32,140	89,638	25,124	4,466,202	50,655,222
Changes to Income:												
Change in FY26 forecast	273,814			11,429		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	(594)		3,000	(102)					6,484
Updated beach renourishment grant from FY26 to FY27						1,800,000						1,800,000
												-
Total Changes to Revenue	**(420,421)**	**(9,532)**	**8,497**	**11,185**	**-**	**2,003,000**	**(102)**	**-**	**-**	**-**	**-**	**1,592,627**
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)
Total Changes to Expenditures	**(41,700)**	**-**	**-**	**(2,228)**	**-**	**(2,000,000)**	**(500,000)**	**-**	**-**	**-**	**-**	**(2,543,928)**
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***	***(62,850)***	***-***	***(2,180,819)***	***(825,006)***	***-***	***-***	***-***	***-***	***(2,541,453)***
Final Draft Ending Fund Balance	7,103,379	16,097,487	8,534,133	5,830,633	1,880,368	2,112,592	3,534,700	32,140	89,638	25,124	4,466,202	49,706,396

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	175,483	56,224	3,580,852	1,627,400	15,160	18,713	349,920	130,280	12,841,248
Total Revenues	**18,985,361**	**3,681,887**	**3,348,982**	**3,864,713**	**1,528,768**	**5,751,517**	**1,627,400**	**15,160**	**18,713**	**349,920**	**130,280**	**39,302,700**
Operating Expenses												
Mayor & Council	165,110	-	-	-	-	-	-	-	-	-	-	165,110
General Government	2,890,101	203,000	295,209	143,659	-	1,077,104	2,445,578	-	-	-	13,500	7,068,150
Charleston Visitor Bureau	-	-	-	1,143,047	-	-	-	-	-	-	-	1,143,047
Police	4,523,571	234,800	238,350	473,500	154,095	-	-	12,140	-	-	-	5,636,456
Front Beach Management & Facilities	92,414	-	142,493	261,681	-	-	-	-	-	-	-	496,587
Fire	6,466,337	268,200	72,500	191,915	144,721	-	-	-	-	344,165	-	7,487,839
Public Works	2,184,731	4,098,630	406,322	7,688	790,666	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**	**2,342,490**	**1,137,657**	**15,777,434**	**2,445,578**	**12,140**	**15,170**	**344,165**	**13,500**	**47,417,777**
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**	**57,640**	**(43,733)**	**(9,223,844)**	**(818,178)**	**20**	**6,543**	**5,754**	**116,780**	**(8,115,077)**
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**	**5,830,633**	**1,880,367**	**2,112,592**	**3,534,700**	**32,140**	**89,638**	**25,125**	**4,466,202**	**49,706,401**
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	39,302,700	34,288,271	34,524,518	33,289,641	34,016,983	34,760,608	35,488,413	36,180,915	36,914,655	37,218,158
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	47,417,784	35,521,048	28,642,222	29,236,021	29,416,734	30,547,022	32,821,425	35,276,265	33,369,291	62,248,076

Fiscal Year	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Salaries & Wages													
Salaries & Wages	6,055,310	6,472,966	6,855,447	8,083,122	8,486,428	8,909,900	9,354,544	9,821,422	10,311,643	10,826,375	11,366,844	11,934,336	12,530,203
Overtime Wages	655,065	800,565	850,770	767,028	805,379	845,648	887,930	932,327	978,943	1,027,890	1,079,285	1,133,249	1,189,912
Part-Time Wages	365,431	370,046	381,033	440,143	462,150	485,258	509,521	534,997	561,746	589,834	619,325	650,292	682,806
Subtotal - Salaries and Wages	7,075,806	7,643,577	8,087,250	9,290,293	9,753,957	10,240,805	10,751,995	11,288,745	11,852,332	12,444,099	13,065,454	13,717,877	14,402,920
% INCREASE FROM PRIOR YEAR	**-**	**8%**	**6%**	**15%**	**5%**	**5%**	**5%**	**5%**	**5%**	**5%**	**5%**	**5%**	**5%**
% OF TOTAL GENERAL FUND REVENUES	**45%**	**46%**	**47%**	**49%**	**51%**	**53%**	**55%**	**57%**	**58%**	**60%**	**62%**	**63%**	**65%**
% OF CITY WIDE REVENUES	**24%**	**22%**	**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%**	**36%**	**37%**	**38%**	**39%**	**38%**	**37%**	**41%**	**23%**
Fringes													
Fica Expense	528,792	571,790	615,993	710,631	746,130	783,436	822,608	863,739	906,887	952,192	999,761	1,049,707	1,102,150
Retirement Expense	1,308,252	1,424,055	1,572,675	1,798,179	1,888,081	1,982,485	2,081,609	2,185,690	2,294,966	2,409,706	2,530,182	2,656,683	2,789,508
Group Health Insurance	1,034,187	1,130,658	1,205,580	1,390,722	1,457,849	1,530,742	1,607,279	1,687,643	1,769,167	1,854,696	1,944,428	2,038,572	2,137,346
Workers Compensation	318,002	361,053	398,762	412,572	433,188	454,847	477,590	501,469	526,527	552,838	580,464	609,471	639,928
Unemployment Compensation	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal - Fringes	3,189,233	3,487,556	3,793,011	4,312,104	4,525,248	4,751,511	4,989,086	5,238,541	5,497,548	5,769,432	6,054,836	6,354,433	6,668,932
% INCREASE FROM PRIOR YEAR	**-**	**9%**	**9%**	**14%**	**5%**	**5%**	**5%**	**5%**	**5%**	**5%**	**5%**	**5%**	**5%**
% OF SALARIES & WAGES	**45%**	**46%**	**47%**	**46%**	**46%**	**46%**	**46%**	**46%**	**46%**	**46%**	**46%**	**46%**	**46%**
% OF TOTAL GENERAL FUND REVENUES	**20%**	**21%**	**22%**	**23%**	**24%**	**25%**	**25%**	**26%**	**27%**	**28%**	**29%**	**29%**	**30%**
% OF CITY WIDE REVENUES	**11%**	**10%**	**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%**	**17%**	**17%**	**18%**	**18%**	**18%**	**17%**	**19%**	**11%**
Total Personnel Costs	**10,265,039**	**11,131,133**	**11,880,261**	**13,602,396**	**14,279,205**	**14,992,316**	**15,741,081**	**16,527,286**	**17,349,880**	**18,213,531**	**19,120,290**	**20,072,310**	**21,071,852**
% INCREASE FROM PRIOR YEAR	**-**	**8%**	**7%**	**14%**	**5%**	**5%**	**5%**	**5%**	**5%**	**5%**	**5%**	**5%**	**5%**
% OF TOTAL GENERAL FUND REVENUES	**65%**	**66%**	**68%**	**72%**	**74%**	**78%**	**80%**	**83%**	**85%**	**88%**	**90%**	**93%**	**95%**
% OF CITY WIDE REVENUES	**35%**	**32%**	**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%**	**52%**	**54%**	**56%**	**57%**	**55%**	**54%**	**60%**	**34%**
# OF FULL-TIME EMPLOYEES	98	99	102	105	105	105	105	105	105	105	105	105	105
SALARY & WAGES FTE	68,473	73,470	75,551	84,287	88,493	92,910	97,547	102,417	107,529	112,898	118,535	124,453	130,668
FRINGE FTE	31,516	34,118	36,124	39,822	41,813	43,903	46,098	48,403	50,823	53,364	56,032	58,833	61,774
TOTAL (FULLY LOADED) FTE	99,989	107,588	111,675	124,109	130,306	136,813	143,646	150,820	158,353	166,262	174,566	183,286	192,442

City of Isle of Palms, SC

FY27 Budget Planning Model

First Fiscal Year	2024

Revenue Summary

Fiscal Year	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
General Fund	15,874,686	16,778,332	17,343,824	18,985,361	19,219,570	19,183,743	19,590,305	19,974,788	20,372,935	20,782,136	21,210,914	21,655,338	22,083,978
Capital Projects Fund	866,858	2,566,526	4,495,711	3,681,887	2,403,510	2,327,818	312,964	292,918	276,374	263,342	254,200	240,957	235,750
Municipal Accommodations Fee Fund	2,623,641	3,089,347	3,377,693	3,348,982	3,440,738	3,545,253	3,665,618	3,781,750	3,889,613	3,985,757	4,059,389	4,139,418	4,166,989
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	1,679,419
State Accommodations Tax Fund	3,610,788	3,896,560	3,837,389	3,864,713	3,946,682	4,053,471	4,165,743	4,273,212	4,381,690	4,473,755	4,523,414	4,588,645	4,575,687
Beach Preservation Fee Fund	3,010,612	5,208,800	2,593,649	5,751,517	2,272,583	2,351,719	2,428,817	2,502,270	2,580,019	2,656,363	2,738,094	2,825,942	2,631,641
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**	**39,302,700**	**34,288,271**	**34,524,518**	**33,289,641**	**34,016,983**	**34,760,608**	**35,488,413**	**36,180,915**	**36,914,655**	**37,218,158**

Expenditure Summary

Fiscal Year	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
General Fund	14,655,452	15,643,564	16,798,784	18,949,937	19,622,185	19,890,082	20,794,740	21,638,337	22,630,926	23,556,871	24,640,381	25,641,159	26,560,542
Capital Projects Fund	2,288,256	3,783,157	5,034,238	5,137,334	9,028,408	3,504,828	1,497,602	1,464,739	1,133,462	2,786,351	4,701,630	1,345,308	867,397
Municipal Accommodations Fee Fund	1,017,141	867,086	1,031,738	1,242,374	1,766,877	905,425	1,549,289	1,216,112	1,822,368	904,452	908,578	925,230	878,562
Hospitality Tax Fund	966,619	1,069,529	1,021,615	1,137,657	1,139,250	717,146	785,355	630,802	753,298	761,981	701,005	785,380	736,115
State Accommodations Tax Fund	1,738,692	1,703,262	2,408,502	2,342,490	2,216,148	1,933,897	2,376,735	2,132,516	2,130,351	2,051,766	2,501,788	2,225,445	2,854,266
Beach Preservation Fee Fund	2,254,859	3,640,050	1,800,399	15,777,434	588,787	515,273	1,040,216	1,125,281	850,472	1,516,294	561,248	1,166,839	29,052,571
Marina Enterprise Fund	933,139	1,055,365	756,378	2,445,578	765,005	771,536	778,164	784,895	791,711	798,637	805,656	812,774	820,016
Disaster Recovery Fund	1,564	38,682	1,500	13,506	13,838	14,184	14,538	14,902	15,274	15,656	16,047	16,449	16,860
Fire Department 1% Fund	224,216	285,265	356,957	344,166	352,720	361,488	370,475	379,687	389,129	398,807	408,727	418,895	429,318
Victim Assistance Fund	10,886	9,612	12,000	12,140	12,282	12,425	12,571	12,718	12,868	13,019	13,172	13,327	13,484
Building Recreation Fund	12,551	13,784	74,800	15,170	15,549	15,938	16,336	16,745	17,163	17,593	18,032	18,483	18,945
Total	**24,103,374**	**28,109,356**	**29,296,911**	**47,417,784**	**35,521,048**	**28,642,222**	**29,236,021**	**29,416,734**	**30,547,022**	**32,821,425**	**35,276,265**	**33,369,291**	**62,248,076**

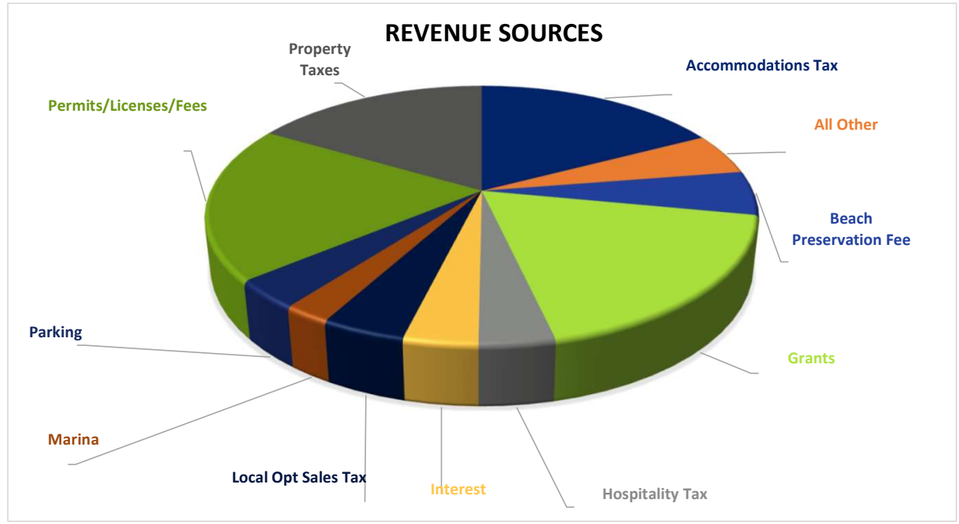
City of Isle of Palms, SC
FY27 Budget Planning Model

Fiscal Year Reference	2027

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

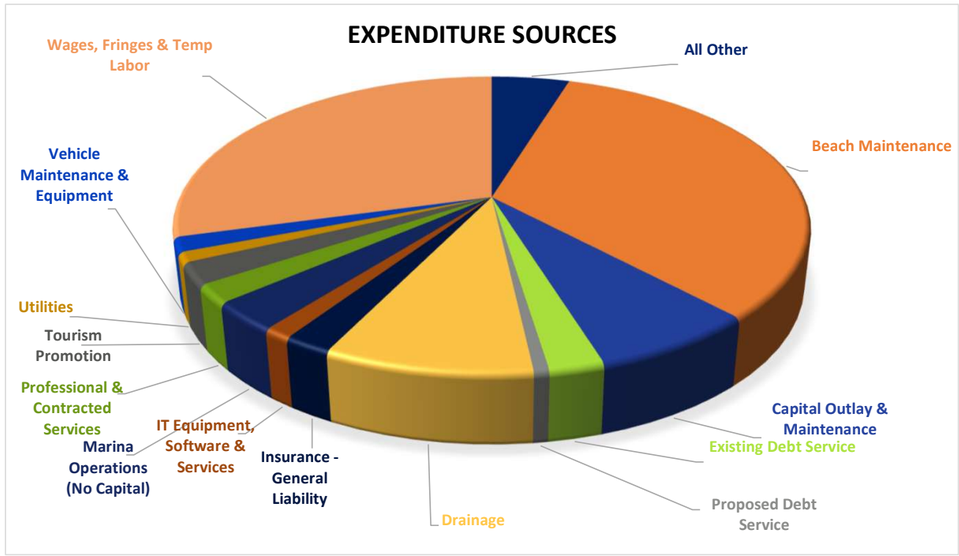
FY 2027 Revenue (Sources) Summary - All Funds

Revenues	($) Amount	%
Accommodations Tax	$ 6,806,083	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	$ 1,450,301	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	**$ 39,302,700**	**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	$ 3,409,117	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	**47,417,784**	**100%**
check	-	



City of Isle of Palms, SC

FY27 Budget Planning Model

First Fiscal Year	2024

General Fund

Fiscal Year	2024	2025	Budget FY26	2026	Inc/(Dec) From FY26 Budget	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Revenues	15,874,686	16,778,332	16,489,811	17,343,824	854,013	18,985,361	19,219,570	19,183,743	19,590,305	19,974,788	20,372,935	20,782,136	21,210,914	21,655,338	22,083,978
Expenditures	14,655,452	15,643,564	17,085,984	16,798,784	(287,200)	18,949,937	19,622,185	19,890,082	20,794,740	21,638,337	22,630,926	23,556,871	24,640,381	25,641,159	26,560,542
Transfers In	1,488,628	2,440,354	2,666,058	2,666,058	-	1,843,099	2,486,010	1,653,000	1,665,000	2,503,000	2,828,000	5,603,000	8,503,000	4,468,000	5,378,000
Transfers Out	2,448,944	3,224,795	2,069,886	2,069,886	-	1,078,523	1,733,396	946,661	410,565	589,450	320,009	2,178,265	4,173,533	482,179	901,436
Additions to Reserved FB 30%	-	-	-	-	-	800,000	350,000	-	50,000	250,000	250,000	650,000	900,000	-	-
Net	**258,919**	**350,327**	**-**	**1,141,213**	**1,141,213**	**0**	**0**	**0**	**0**	**(0)**	**(0)**	**0**	**-**	**0**	**(0)**
Fund Balance	4,811,839	5,162,166	5,162,166	6,303,379	1,141,213	7,103,379	7,453,379	7,453,379	7,503,379	7,753,379	8,003,379	8,653,379	9,553,379	9,553,379	9,553,379

Capital Projects Fund

Fiscal Year	2024	2025	Budget FY26	2026	Inc/(Dec) From FY26 Budget	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Revenues	866,858	2,566,526	3,780,290	4,495,711	715,421	3,681,887	2,403,510	2,327,818	312,964	292,918	276,374	263,342	254,200	240,957	235,750
Expenditures	2,288,256	3,783,157	4,508,586	5,034,238	525,652	5,137,334	9,028,408	3,504,828	1,497,602	1,464,739	1,133,462	2,786,351	4,701,630	1,345,308	867,397
Transfers In	2,116,340	2,524,143	2,069,886	2,069,887	1	1,078,523	1,733,396	946,661	410,565	589,450	320,009	2,178,265	4,173,533	482,179	901,436
Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net	**694,941**	**1,307,512**	**1,341,591**	**1,531,360**	**189,770**	**(376,923)**	**(4,891,502)**	**(230,349)**	**(774,073)**	**(582,371)**	**(537,079)**	**(344,744)**	**(273,897)**	**(622,172)**	**269,789**
Fund Balance	13,635,538	14,943,050		16,474,410	16,474,410	16,097,487	11,205,985	10,975,636	10,201,563	9,619,192	9,082,114	8,737,370	8,463,473	7,841,301	8,111,089

Municipal Accommodations Fee Fund

Fiscal Year	2024	2025	Budget FY26	2026	Inc/(Dec) From FY26 Budget	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Revenues	2,623,641	3,089,347	2,563,556	3,377,693	814,137	3,348,982	3,440,738	3,545,253	3,665,618	3,781,750	3,889,613	3,985,757	4,059,389	4,139,418	4,166,989
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	7,584,186
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**	**(4,295,759)**
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	12,808,535

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	3,864,713	3,946,682	4,053,471	4,165,743	4,273,212	4,381,690	4,473,755	4,523,414	4,588,645	4,575,687
Expenditures	1,738,692	1,703,262	2,516,833	2,408,502	(108,331)	2,342,490	2,216,148	1,933,897	2,376,735	2,132,516	2,130,351	2,051,766	2,501,788	2,225,445	2,854,266
Transfers In	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	1,133,147	1,331,421	1,460,781	1,410,781	(50,000)	1,464,584	963,640	753,000	753,000	1,203,000	1,253,000	2,703,000	4,003,000	1,703,000	9,108,232
Net	**738,949**	**861,877**	**(406,840)**	**18,106**	**424,946**	**57,640**	**766,894**	**1,366,574**	**1,036,008**	**937,696**	**998,339**	**(281,011)**	**(1,981,374)**	**660,199**	**(7,386,811)**
Fund Balance	4,893,010	5,754,887	-	5,772,993	5,772,993	5,830,633	6,597,527	7,964,101	9,000,110	9,937,805	10,936,145	10,655,134	8,673,760	9,333,959	1,947,148

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	1,679,419
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	1,896,046
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**	**(952,742)**
Fund Balance	2,046,253	2,016,191	-	1,924,100	1,924,100	1,880,367	1,786,363	2,210,937	2,578,163	3,035,275	3,418,535	3,589,072	3,840,393	3,956,767	3,004,025

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	2,272,583	2,351,719	2,428,817	2,502,270	2,580,019	2,656,363	2,738,094	2,825,942	2,631,641
Expenditures	2,254,859	3,640,050	930,000	1,800,399	870,399	15,777,434	588,787	515,273	1,040,216	1,125,281	850,472	1,516,294	561,248	1,166,839	29,052,571
Transfers In	-	-	-	-	-	802,073	-	-	-	-	-	-	-	-	13,210,465
Transfers Out	-	127,040	-	-	-	-	-	-	-	-	-	-	-	-	-
Net	**755,754**	**1,441,711**	**1,038,232**	**793,250**	**(244,982)**	**(9,223,844)**	**1,683,797**	**1,836,446**	**1,388,601**	**1,376,989**	**1,729,547**	**1,140,070**	**2,176,847**	**1,659,103**	**(13,210,465)**
Fund Balance	9,101,476	10,543,186	-	11,336,436	11,336,436	2,112,592	3,796,389	5,632,835	7,021,436	8,398,425	10,127,972	11,268,041	13,444,888	15,103,991	1,893,526

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	39,302,700	34,288,271	34,524,518	33,289,641	34,016,983	34,760,608	35,488,413	36,180,915	36,914,655	37,218,158
Expenditures	24,103,374	28,109,356	30,141,721	29,296,911	(844,810)	47,417,784	35,521,048	28,642,222	29,236,021	29,416,734	30,547,022	32,821,425	35,276,265	33,369,291	62,248,076
Transfers In	4,694,002	7,614,545	5,235,808	5,063,808	(172,000)	3,726,695	4,222,407	2,602,661	2,078,565	3,095,450	3,151,009	7,784,265	12,679,533	4,953,179	19,492,901
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	19,492,901
Fund Balance	45,714,639	52,390,170	5,162,166	57,821,479	52,659,313	49,706,394	48,473,618	54,355,914	58,409,533	63,009,782	67,223,368	69,890,357	70,795,006	74,340,371	49,310,453
Net	**5,356,993**	**6,501,936**	**2,554,911**	**5,431,307**	**2,876,393**	**(8,115,085)**	**(1,232,780)**	**5,882,296**	**4,053,619**	**4,600,249**	**4,213,586**	**2,666,988**	**904,649**	**3,545,365**	**(25,029,918)**
			OK												

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Fiscal Year	2024	2025	Budget FY26	2026	Inc/(Dec) From FY26 Budget	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Total Unrestricted Fund Balances	21,853,466	24,327,837	5,162,166	27,127,217	21,965,051	27,667,068	23,245,507	23,138,346	22,540,796	22,338,376	22,184,769	22,627,112	23,394,018	22,916,466	23,334,795
Total Tourism Fund Balances	11,401,402	13,578,213	-	14,870,362	14,870,362	16,245,132	17,547,841	21,478,816	24,498,379	27,658,825	30,007,669	30,778,501	28,399,259	30,395,020	17,759,708
Total Beach Fund Balance	9,101,476	10,543,186	-	11,336,436	11,336,436	2,112,592	3,796,389	5,632,835	7,021,436	8,398,425	10,127,972	11,268,041	13,444,888	15,103,991	1,893,526
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	46,171,695	44,749,279	50,422,503	54,246,410	58,595,051	62,533,796	64,901,342	65,480,496	68,672,796	43,260,684
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	49,706,395	48,473,618	54,355,914	58,409,533	63,009,782	67,223,368	69,890,357	70,795,006	74,340,371	49,310,453

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	4,166,989
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	3,288,427
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	20,392,721
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	7,584,186
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**	**(4,295,759)**
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	12,808,535

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	5,830,633	6,597,527	7,964,101	9,000,110	9,937,805	10,936,145	10,655,134	8,673,760	9,333,959
Revenues	3,610,788	3,896,560	3,570,774	3,837,389	266,615	3,864,713	3,946,682	4,053,471	4,165,743	4,273,212	4,381,690	4,473,755	4,523,414	4,588,645	4,575,687
Expenditures	1,738,692	1,703,262	2,516,833	2,408,502	(108,331)	2,342,490	2,216,148	1,933,897	2,376,735	2,132,516	2,130,351	2,051,766	2,501,788	2,225,445	2,854,266
Revenues over (under) expenditures	1,872,096	2,193,298	1,053,941	1,428,887	374,946	1,522,223	1,730,534	2,119,574	1,789,008	2,140,696	2,251,339	2,421,989	2,021,626	2,363,199	1,721,421
Fund Balance before Transfers	6,026,156	7,086,308	6,808,828	7,183,774	374,946	7,295,216	7,561,167	8,717,101	9,753,110	11,140,805	12,189,145	13,358,134	12,676,760	11,036,959	11,055,380
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	9,108,232
Net	**738,949**	**861,877**	**(406,840)**	**18,106**	**424,946**	**57,640**	**766,894**	**1,366,574**	**1,036,008**	**937,696**	**998,339**	**(281,011)**	**(1,981,374)**	**660,199**	**(7,386,811)**
Fund Balance	4,893,010	5,754,887	5,348,047	5,772,993	424,946	5,830,633	6,597,527	7,964,101	9,000,110	9,937,805	10,936,145	10,655,134	8,673,760	9,333,959	1,947,148

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	1,679,419
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	943,304
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	4,900,071
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	1,896,046
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**	**(952,742)**
Fund Balance	2,046,253	2,016,191	1,715,078	1,924,100	209,022	1,880,367	1,786,363	2,210,937	2,578,163	3,035,275	3,418,535	3,589,072	3,840,393	3,956,767	3,004,025

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	3,796,389	5,632,835	7,021,436	8,398,425	10,127,972	11,268,041	13,444,888	15,103,991
Revenues	3,010,612	5,208,800	1,968,232	2,593,649	625,417	5,751,517	2,272,583	2,351,719	2,428,817	2,502,270	2,580,019	2,656,363	2,738,094	2,825,942	2,631,641
Expenditures	2,254,859	3,640,050	930,000	1,800,399	870,399	15,777,434	588,787	515,273	1,040,216	1,125,281	850,472	1,516,294	561,248	1,166,839	29,052,571
Revenues over (under) expenditures	755,753	1,568,750	1,038,232	793,250	(244,982)	(10,025,917)	1,683,797	1,836,446	1,388,601	1,376,989	1,729,547	1,140,070	2,176,847	1,659,103	(26,420,930)
Fund Balance before Transfers	9,101,476	10,670,226	11,581,418	11,336,436	(244,982)	1,310,519	3,796,389	5,632,835	7,021,436	8,398,425	10,127,972	11,268,041	13,444,888	15,103,991	(11,316,939)
Transfers In	-	-	-	-	-	802,073	-	-	-	-	-	-	-	-	13,210,465
Transfers Out	-	127,040	-	-	-	-	-	-	-	-	-	-	-	-	-
Net	**755,754**	**1,441,711**	**1,038,232**	**793,250**	**(244,982)**	**(9,223,844)**	**1,683,797**	**1,836,446**	**1,388,601**	**1,376,989**	**1,729,547**	**1,140,070**	**2,176,847**	**1,659,103**	**(13,210,465)**
Fund Balance	9,101,476	10,543,186	11,581,418	11,336,436	(244,982)	2,112,592	3,796,389	5,632,835	7,021,436	8,398,425	10,127,972	11,268,041	13,444,888	15,103,991	1,893,526

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

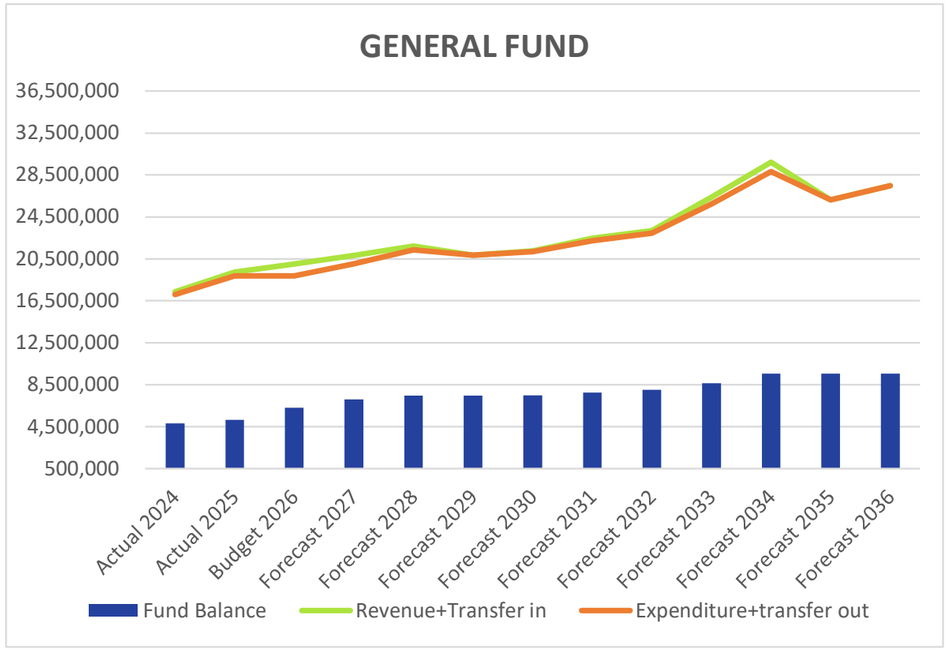
Total Funds

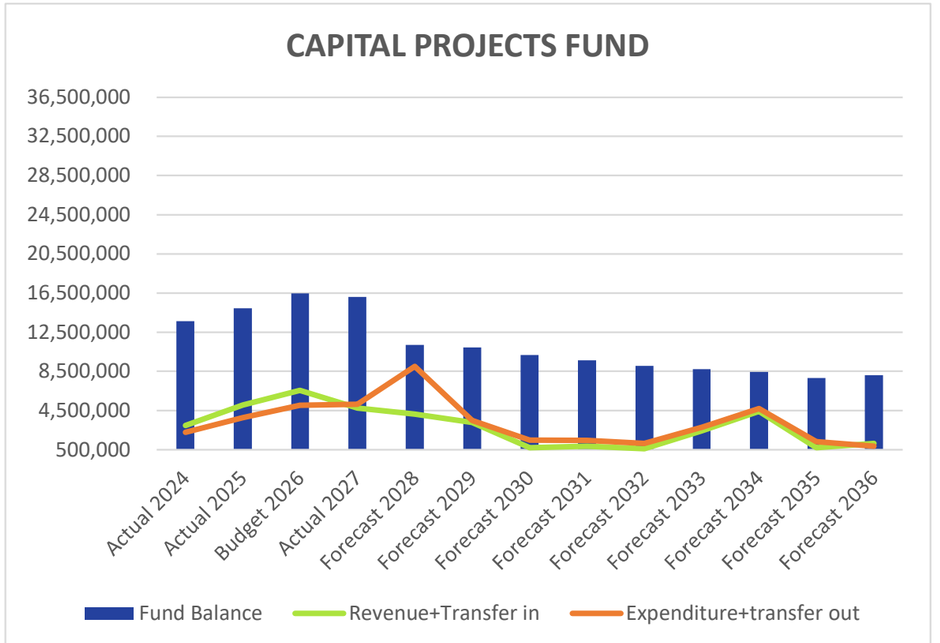
Fiscal Year	2024	2025	Budget FY26	2026	Inc/(Dec) From FY26 Budget	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Beginning Fund Balance	40,276,797	45,714,639	52,390,170	52,390,172	-	57,821,479	49,706,395	48,473,618	54,355,914	58,409,533	63,009,782	67,223,368	69,890,357	70,795,006	74,340,371
Revenues	29,460,367	34,611,292	32,696,633	34,728,218	2,031,585	39,302,700	34,288,271	34,524,518	33,289,641	34,016,983	34,760,608	35,488,413	36,180,915	36,914,655	37,218,158
Expenditures	24,103,374	28,109,356	30,141,721	29,296,911	(844,810)	47,417,784	35,521,048	28,642,222	29,236,021	29,416,734	30,547,022	32,821,425	35,276,265	33,369,291	62,248,076
Transfers In	4,694,002	7,614,545	5,235,808	5,063,808	(172,000)	3,726,695	4,222,407	2,602,661	2,078,565	3,095,450	3,151,009	7,784,265	12,679,533	4,953,179	19,492,901
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	19,492,901
Fund Balance	45,714,639	52,390,170	54,945,083	57,821,479	2,876,396	49,706,394	48,473,618	54,355,914	58,409,533	63,009,782	67,223,368	69,890,357	70,795,006	74,340,371	49,310,453
Net	**5,356,993**	**6,501,936**	**2,554,911**	**5,431,305**	**2,876,393**	**(8,115,085)**	**(1,232,780)**	**5,882,296**	**4,053,619**	**4,600,249**	**4,213,586**	**2,666,988**	**904,649**	**3,545,365**	**(25,029,918)**
			OK												

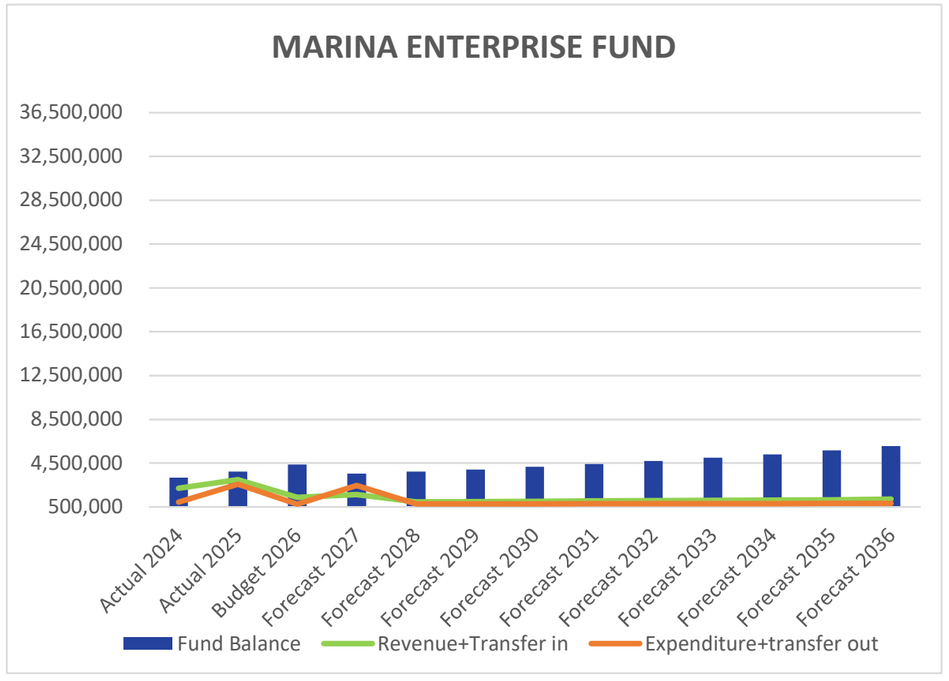
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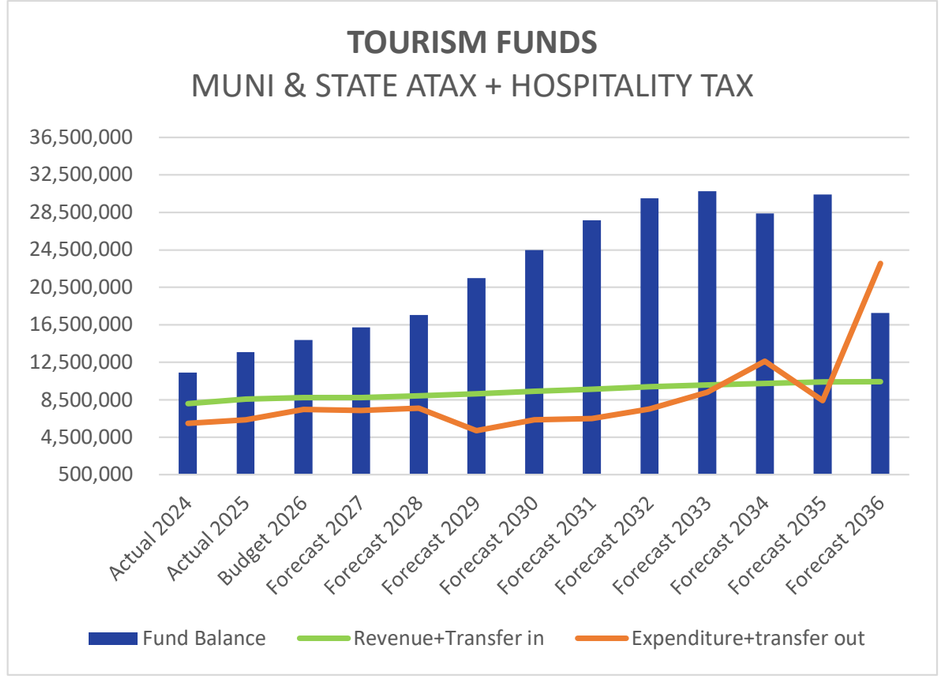
Fiscal Year	2024	2025	Budget FY26	2026	Inc/(Dec) From FY26 Budget	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Total Unrestricted Fund Balances	21,853,466	24,327,837	25,761,481	27,127,217	1,365,736	27,667,068	23,245,507	23,138,346	22,540,796	22,338,376	22,184,769	22,627,112	23,394,018	22,916,466	23,334,795
Total Tourism Fund Balances	11,401,402	13,578,213	13,125,057	14,870,362	1,745,305	16,245,132	17,547,841	21,478,816	24,498,379	27,658,825	30,007,669	30,778,501	28,399,259	30,395,020	17,759,708
Total Beach Fund Balance	9,101,476	10,543,186	11,581,418	11,336,436	(244,982)	2,112,592	3,796,389	5,632,835	7,021,436	8,398,425	10,127,972	11,268,041	13,444,888	15,103,991	1,893,526
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	46,171,695	44,749,279	50,422,503	54,246,410	58,595,051	62,533,796	64,901,342	65,480,496	68,672,796	43,260,684
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	49,706,395	48,473,618	54,355,914	58,409,533	63,009,782	67,223,368	69,890,357	70,795,006	74,340,371	49,310,453

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

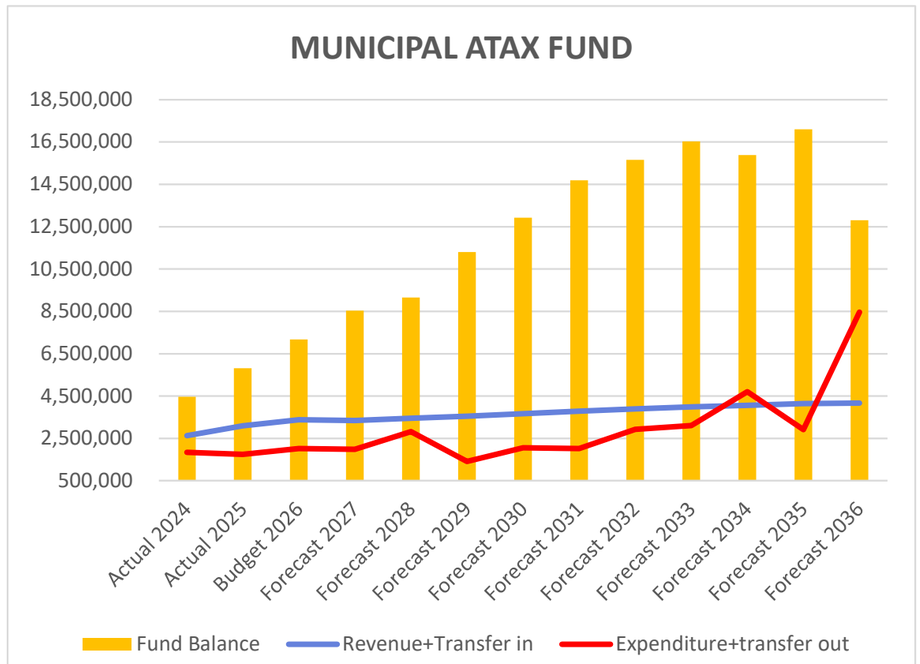


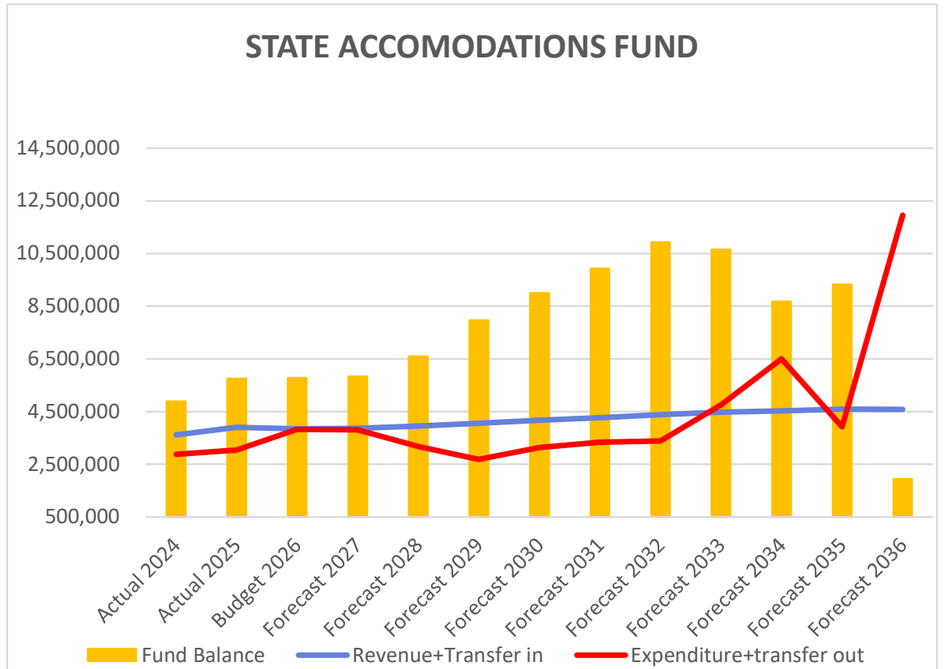


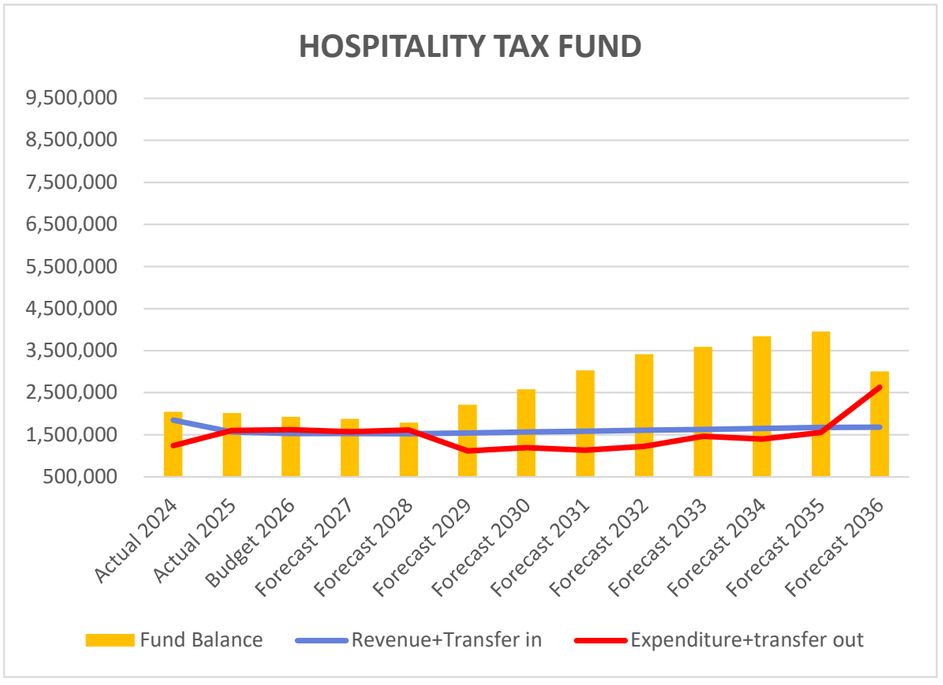


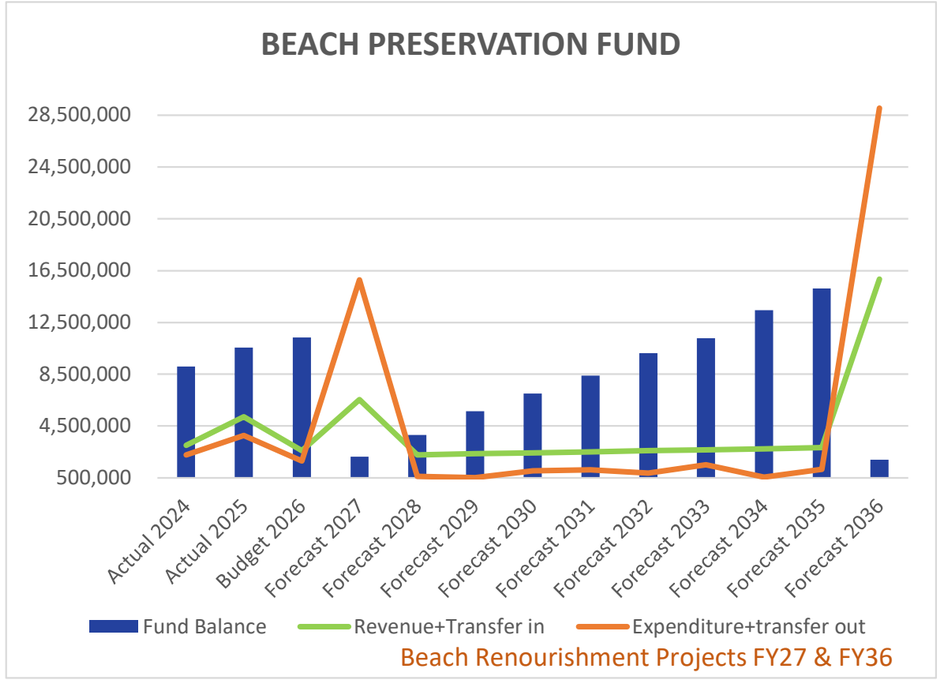


CITY OF ISLE OF PALMS - HISTORICAL AND FORECASTED ENDING FUND BALANCES









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					
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	Accommodations Tax	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
10-4010.5007	WORKERS COMPENSATION	497	502	554	513	525	552	579	608	623	639	655	671	688	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.	502	554	52	513	(42)
10-4020.5010	PRINT AND OFFICE SUPPLIES	998	1,611	1,500	3,000	1,650	1,691	1,734	1,777	1,821	1,867	1,913	1,961	2,010	Replace chairs in council chambers	1,611	1,500	(111)	3,000	1,500
10-4020.5014	MEMBERSHIP AND DUES	50	1,550	500	513	525	538	552	566	580	594	609	624	640		1,550	500	(1,050)	513	13
10-4020.5015	MEETINGS AND SEMINARS	17,786	7,552	19,800	20,295	20,802	21,322	21,855	22,402	22,962	23,536	24,124	24,727	25,346	MASC conferences and Statehouse meetings.	7,552	19,800	12,248	20,295	495
10-4020.5016	VEHICLE, FUEL & OIL	164	-	530	543	557	571	585	600	615	630	646	662	678		-	530	530	543	13
10-4020.5021	TELEPHONE/CABLE	6,402	7,148	5,062	5,188	5,318	5,451	5,587	5,727	5,870	6,017	6,167	6,321	6,479	Increased for cell phones for Council	7,148	5,062	(2,086)	5,188	127
10-4020.5062	INSURANCE	201	3,013	3,050	3,142	3,236	3,333	3,433	3,536	3,642	3,751	3,864	3,980	4,099	Liability insurance and bond renewal	3,013	3,050	37	3,142	92
10-4020.5079	MISC. & CONTINGENCY EXP	6,897	7,079	6,600	6,765	6,934	7,107	7,285	7,467	7,654	7,845	8,041	8,242	8,449		7,079	6,600	(479)	6,765	165
10-4020.5088	CITIZENS & EMPLOYEE SERVICES	427	6,110	6,200	10,230	10,486	10,748	11,017	11,292	11,574	11,864	12,160	12,464	12,776	Includes $100 Thanksgiving gift card for employees	6,110	6,200	90	10,230	4,030

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

	Actual 2024	Actual 2025	Forecast 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032	Projected 2033	Projected 2034	Projected 2035	Projected 2036		Actual 2025	Forecast 2026	Increase/Decrease From Actual 2025	Projected 2027	Increase/Decrease From Forecast 2026
Total - Mayor and Council	*123,634*	*132,760*	*140,319*	*165,110*	*167,403*	*173,702*	*180,284*	*187,165*	*191,436*	*195,816*	*200,305*	*204,907*	*209,624*		132,760	140,319	7,559	165,110	24,791
Administration																	-		-
10-4110.5001 SALARIES & WAGES	528,990	564,197	719,393	762,968	801,116	841,172	883,231	927,392	973,762	1,022,450	1,073,573	1,127,251	1,183,614	Includes Evergreen Compensation Study and 2.8 % for COLA and 3% for merit. Long term forecasts include an annual 5% increase, maybe adjusted by future wage studies.	564,197	719,393	155,196	762,968	43,575
10-4110.5002 OVERTIME WAGES	-	1,135	265	-	-	-	-	-	-	-	-	-	-		1,135	265	(870)	-	(265)
10-4110.5003 PART-TIME WAGES	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
10-4110.5004 FICA EXPENSE	39,356	48,235	55,575	58,367	61,285	64,350	67,567	70,946	74,493	78,217	82,128	86,235	90,546	FICA rate is 7.65%	48,235	55,575	7,340	58,367	2,792
10-4110.5005 RETIREMENT EXPENSE	91,699	93,376	134,172	141,607	148,687	156,122	163,928	172,124	180,730	189,767	199,255	209,218	219,679	SCRS employer contribution rates are 18.56%	93,376	134,172	40,796	141,607	7,435
10-4110.5006 GROUP HEALTH INSURANCE	55,711	71,804	85,219	101,530	106,607	111,937	117,534	123,411	129,581	136,061	142,864	150,007	157,507	Current PEBA rates & dependent elections plus 5% increase on 1/1/27. City of IOP specific experience modifier load factor is 1%.	71,804	85,219	13,415	101,530	16,311
10-4110.5007 WORKERS COMPENSATION	4,990	6,285	8,229	6,427	6,748	7,085	7,439	7,811	8,202	8,612	9,043	9,495	9,970	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.	6,285	8,229	1,944	6,427	(1,802)
10-4120.5010 PRINT AND OFFICE SUPPLIES	10,948	6,686	9,500	9,738	9,981	10,230	10,486	10,748	11,017	11,293	11,575	11,864	12,161	Paper, ink, toner and basic office supplies.	6,686	9,500	2,814	9,738	238
10-4120.5013 BANK SERVICE CHARGES	11,618	13,709	4,000	4,100	4,203	4,308	4,415	4,526	4,639	4,755	4,874	4,995	5,120		13,709	4,000	(9,709)	4,100	100
10-4120.5014 MEMBERSHIP AND DUES	5,041	5,226	6,000	6,150	6,304	6,461	6,623	6,788	6,958	7,132	7,310	7,493	7,681		5,226	6,000	774	6,150	150
10-4120.5015 MEETINGS AND SEMINARS	11,307	4,195	8,000	12,000	12,300	12,608	12,923	13,246	13,577	13,916	14,264	14,621	14,986	Includes SCCCMA, ICMA, MASC, BS&A, GFOA and SCBA conferences. -	4,195	8,000	3,805	12,000	4,000
10-4120.5016 VEHICLE, FUEL & OIL	4,836	4,066	5,500	5,638	5,778	5,923	6,071	6,223	6,378	6,538	6,701	6,869	7,040	Budget based on recent 12 months usage and an estimated $3.00/gallon cost for marine-grade unleaded and $3.70 gallon cost for diesel fuel per Southeastern Fuel.	4,066	5,500	1,434	5,638	137
10-4120.5020 ELECTRIC AND GAS	5,389	5,536	6,000	6,780	6,950	7,123	7,301	7,484	7,671	7,863	8,059	8,261	8,467	Dominion Energy rate increase estimated at 13%	5,536	6,000	464	6,780	780
10-4120.5021 TELEPHONE/CABLE	12,571	15,081	12,500	12,813	13,133	13,461	13,798	14,143	14,496	14,859	15,230	15,611	16,001		15,081	12,500	(2,581)	12,813	312
10-4120.5022 WATER AND SEWER	1,637	1,935	1,900	1,948	1,996	2,046	2,097	2,150	2,203	2,259	2,315	2,373	2,432		1,935	1,900	(35)	1,948	47
10-4120.5024 IT EQUP, SOFTWARE & SVCS	248,911	288,351	354,500	382,860	356,060	364,961	374,085	383,437	393,023	402,849	412,920	423,243	433,824	Includes City-wide VC3 contract (IT svcs, email, Microsoft licenses, security and backups - 255k) Server replacement ($16k), workstation replacements ($45K) and website maint (7k). Also Gen Govt Dept Timekeeping and HR software annual processing fees (7.5K), Citibot resident engagement AI software (15k), software for Public Relations position (2k), Adobe DC (2k), BS&A accounting software (12k), misc provision (2k), hardware replacements (8k), and Incentfit (4K). Moved VC3 SBITA to principal & interest as defined in GASB 96.	288,351	354,500	66,149	382,860	28,360
10-4120.5025 NON-CAPITAL TOOLS & EQUIPMENT	-	-	3,200	1,600	1,640	1,681	1,723	1,766	1,810	1,856	1,902	1,949	1,998	Provision for small (<$5k) equipment as needed - does not include computer hardware that is now budgeted in new IT Equip, Software & Svcs account	-	3,200	3,200	1,600	(1,600)
10-4120.5026 MAINT & SERVICE CONTRACTS	18,948	29,582	31,000	34,100	34,953	35,826	36,722	37,640	38,581	39,546	40,534	41,548	42,586	City Hall recurring expenses for new cleaning service, pest control, stormwater/solid waste disp fees, pressure washing & elevator maint ($16k), Tree Fund expenditures ($15k only if needed), and misc provision as needed ($4k).	29,582	31,000	1,418	34,100	3,100
10-4120.5027 MACHINE/EQUIPMENT REPAIR	246	887	500	513	525	538	552	566	580	594	609	624	640		887	500	(387)	513	13
10-4120.5044 CLEANING/SANITARY SUPPLY	50	181	1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249	1,280	Cleaning supplies	181	1,000	819	1,025	25
10-4120.5049 MEDICAL AND LAB	491	232	500	513	525	538	552	566	580	594	609	624	640	First Aid supplies	232	500	268	513	13
10-4120.5061 ADVERTISING	7,871	11,514	6,000	12,000	12,300	12,608	12,923	13,246	13,577	13,916	14,264	14,621	14,986	Covers all advertising needs of the City - public notices, employment, license renewals, etc.	11,514	6,000	(5,514)	12,000	6,000
10-4120.5062 INSURANCE	27,364	37,599	37,247	38,178	39,133	40,111	41,114	42,142	43,195	44,275	45,382	46,516	47,679	Liability insurance and bond renewal	37,599	37,247	(352)	38,178	931
10-4120.5063 RENT AND LEASES	8,731	9,543	9,000	9,225	9,456	9,692	9,934	10,183	10,437	10,698	10,966	11,240	11,521	City Hall copiers and postage meter.	9,543	9,000	(543)	9,225	225
10-4120.5064 EMPLOYEE TRAINING	51,731	42,520	59,365	70,348	72,106	73,909	75,757	77,651	79,592	81,582	83,621	85,712	87,854	Incls $5,000 for City Hall training, $2,000 for a safety program and $63,265 for City-wide tuition reimb program (requests received in advance from employees)	42,520	59,365	16,845	70,348	10,983
10-4120.5065 PROFESSIONAL SERVICES	87,682	146,842	132,000	135,300	166,419	119,822	162,957	122,218	164,994	123,746	167,057	125,293	169,145	Incls annual audit fees including Single Audit ($55k), Clerk to Council ($35k), Flex benefits administration ($1k), credit and background checks on new employees ($3k), Codification updates and online searchable code ($4k), and drug tests & misc ($10k), Find Great People -HR Manager ($16.3k) and compensation study every 2 years.	146,842	132,000	(14,842)	135,300	3,300
10-4120.5066 TEMPORARY LABOR	-	-	-	2,000	2,050	2,101	2,154	2,208	2,263	2,319	2,377	2,437	2,498	Provision for occasional office help in City Hall	-	-	-	2,000	2,000
10-4120.5067 CONTRACTED SERVICES	76,074	108,644	200,000	245,000	251,125	257,403	263,838	270,434	277,195	284,125	291,228	298,509	305,971	Incls grant writing/mgt services ($30k), traffic engineer consultant for traffic and transportation needs ($30k), provision for initiatives coming from Environmental Advisory Committee and Community Enrichment Task Force ($15k), Smart Recycling composting service ($6k), Fisher glass recycling ($10k), lobbyist ($48k), 50% cost split with IOP Water and Sewer Federal Lobbyist ($96K) and general provision if needed ($10k)	108,644	200,000	91,356	245,000	45,000
10-4120.5068 ELECTION EXPENSES	12,766	8,039	23,000	-	23,575	-	12,966	-	13,290	-	13,623	-	13,963	Municipal elections in November of odd numbered calendar years, expense included in even numbered fiscal years and special run-off elections.	8,039	23,000	14,961	-	(23,000)
10-4120.5079 MISC. & CONTINGENCY EXP	44,717	44,715	41,820	44,329	45,437	46,573	47,738	48,931	50,154	51,408	52,693	54,011	55,361	Provision for donations to Chaplaincy or Bird Rescue when these services are rendered to the City ($1k), employee appreciation event ($12k), employee holiday event ($15k), employee engagement events and Incentfit program ($15k) & misc ($1k).	44,715	41,820	(2,895)	44,329	2,509
10-4120.5085 CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-	-	-	-	GASB 96 VC3 software subscription	-	-	-	-	-
Audit Reconciliation	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Total - Administration	*1,369,679*	*1,570,115*	*1,955,385*	*2,107,054*	*2,201,442*	*2,209,667*	*2,347,532*	*2,379,109*	*2,524,140*	*2,562,417*	*2,716,195*	*2,761,868*	*2,925,153*		1,570,115	1,955,385	385,270	2,107,054	151,669
10-4910.5001 SALARIES & WAGES	81,913	87,191	91,789	94,213	98,923	103,869	109,063	114,516	120,242	126,254	132,567	139,195	146,155	Includes Evergreen Compensation Study and 2.8 % for COLA and 3% for merit. Long term forecasts include an annual 5% increase, maybe adjusted by future wage studies.	87,191	91,789	4,598	94,213	2,424
10-4910.5002 OVERTIME WAGES	3,286	1,143	800	726	762	800	840	883	927	973	1,022	1,073	1,126	Approximately 9% of regular pay for officers, 17% for communications specialists.	1,143	800	(343)	726	(74)
10-4910.5003 PART-TIME WAGES	20,065	27,250	28,600	38,283	40,197	42,207	44,317	46,533	48,860	51,303	53,868	56,561	59,389		27,250	28,600	1,350	38,283	9,683
10-4910.5004 FICA EXPENSE	8,057	8,845	9,284	10,191	10,701	11,236	11,798	12,388	13,007	13,658	14,340	15,057	15,810	FICA rate is 7.65%	8,845	9,284	439	10,191	907
10-4910.5005 RETIREMENT EXPENSE	17,655	18,303	18,567	24,726	25,962	27,260	28,623	30,055	31,557	33,135	34,792	36,531	38,358	PORS & SCRS employer contribution rates are 21.24% & 18.56% respectively.	18,303	18,567	264	24,726	6,159
10-4910.5006 GROUP HEALTH INSURANCE	11,915	37,657	40,643	41,607	43,687	45,871	48,165	50,573	53,102	55,757	58,545	61,472	64,546	Current PEBA rates & dependent elections plus 5% increase on 1/1/27. City of IOP specific experience modifier load factor is 1%.	37,657	40,643	2,986	41,607	964
10-4910.5007 WORKERS COMPENSATION	291	296	365	374	393	412	433	455	477	501	526	553	580	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.	296	365	69	374	9
10-4920.5010 PRINT AND OFFICE SUPPLIES	2,587	515	750	975	999	1,024	1,050	1,076	1,103	1,131	1,159	1,188	1,218	Paper, ink, toner and basic office supplies.	515	750	235	975	225
10-4920.5014 MEMBERSHIP AND DUES	(34)	-	225	231	236	242	248	255	261	267	274	281	288	Includes membership to MASC (Clerk & Judge)	-	225	225	231	6
10-4920.5015 MEETINGS AND SEMINARS	406	1,825	2,000	2,050	2,101	2,154	2,208	2,263	2,319	2,377	2,437	2,498	2,560	Includes conferences to SCJA and MASC	1,825	2,000	175	2,050	50
10-4920.5021 TELEPHONE/CABLE	3,248	3,528	3,700	3,793	3,887	3,984	4,084	4,186	4,291	4,398	4,508	4,621	4,736	Phone and internet service	3,528	3,700	172	3,793	92

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		Actual 2024	Actual 2025	Forecast 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032	Projected 2033	Projected 2034	Projected 2035	Projected 2036		Actual 2025	Forecast 2026	Increase/Decrease From Actual 2025	Projected 2027	Increase/Decrease From Forecast 2026
10-4920.5024	IT EQUP, SOFTWARE & SVCS	60	260	500	500	513	525	538	552	566	580	594	609	624	Includes provision for Court jury selection software (.5k) and misc provision (.5k) CivicRMS court software included in Police.	260	500	240	500	-
10-4920.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	-	250	250	256	263	269	276	283	290	297	305	312	Provision for small (<$5k) equipment as needed	-	250	250	250	-
10-4920.5026	MAINT & SERVICE CONTRACTS	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
10-4920.5062	INSURANCE	1,257	1,336	1,900	1,948	1,996	2,046	2,097	2,150	2,203	2,259	2,315	2,373	2,432	Liability insurance	1,336	1,900	564	1,948	47
10-4920.5064	EMPLOYEE TRAINING	1,171	152	-	-	-	-	-	-	-	-	-	-	-		152	-	(152)	-	-
10-4920.5065	PROFESSIONAL SERVICES	247,066	163,432	155,000	213,125	218,453	223,914	229,512	235,250	241,131	247,160	253,339	259,672	266,164	Includes most legal fees for the City and Court security and $20k to re-codify city codes. Includes $100 per court (36) for interpreter $3,600. Increased based on actual hourly rate increase.	163,432	155,000	(8,432)	213,125	58,125
10-4920.5079	MISC. & CONTINGENCY EXP	655	153	400	800	820	841	862	883	905	928	951	975	999	Includes jury duty payments	153	400	247	800	400
	Audit Reconciliation	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Judicial & Legal	*399,598*	*351,886*	*354,773*	*433,790*	*449,888*	*466,651*	*484,109*	*502,293*	*521,235*	*540,970*	*561,534*	*582,964*	*605,299*		351,886	354,773	2,887	433,790	79,017
	Total - General Government	1,892,907	2,054,761	2,450,476	2,705,954	2,818,734	2,850,020	3,011,925	3,068,566	3,236,812	3,299,203	3,478,034	3,549,738	3,740,076		2,054,761	2,450,476	395,715	2,705,954	255,478
	Public Safety																	-		-
10-4410.5001	SALARIES & WAGES	1,757,362	1,870,289	1,972,850	2,445,485	2,567,759	2,696,147	2,830,954	2,972,502	3,121,127	3,277,183	3,441,043	3,613,095	3,793,749	Includes Evergreen Compensation Study, Incentive programming and 2.8 % for COLA and 3% for merit. Long term forecasts include an annual 5% increase, maybe adjusted by future wage studies. Includes two new patrol officers in FY27.	1,870,289	1,972,850	102,561	2,445,485	472,635
10-4410.5002	OVERTIME WAGES	166,349	177,143	187,876	199,229	209,190	219,650	230,632	242,164	254,272	266,986	280,335	294,352	309,070	Approximately 9% of regular pay. Includes two new patrol officers in FY27.	177,143	187,876	10,733	199,229	11,353
10-4410.5003	PART-TIME WAGES	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
10-4410.5004	FICA EXPENSE	144,035	152,595	165,296	202,321	212,437	223,058	234,211	245,922	258,218	271,129	284,685	298,920	313,866	FICA rate is 7.65%	152,595	165,296	12,701	202,321	37,025
10-4410.5005	RETIREMENT EXPENSE	384,086	407,121	458,329	542,596	569,726	598,213	628,123	659,529	692,506	727,131	763,488	801,662	841,745	PORS & SCRS employer contribution rates are 21.24% & 18.56% respectively.	407,121	458,329	51,208	542,596	84,267
10-4410.5006	GROUP HEALTH INSURANCE	265,179	256,872	270,500	335,272	352,035	369,637	388,119	407,525	427,901	449,296	471,761	495,349	520,117	Current PEBA rates & dependent elections plus 5% increase on 1/1/27. City of IOP specific experience modifier load factor is 1%.	256,872	270,500	13,628	335,272	64,772
10-4410.5007	WORKERS COMPENSATION	105,093	121,913	128,000	135,432	142,204	149,314	156,779	164,618	172,849	181,492	190,566	200,095	210,100	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.	121,913	128,000	6,087	135,432	7,432
10-4420.5010	PRINT AND OFFICE SUPPLIES	13,383	13,521	12,000	14,160	14,514	14,877	15,249	15,630	16,021	16,421	16,832	17,253	17,684	Paper, ink, toner and basic office supplies.	13,521	12,000	(1,521)	14,160	2,160
10-4420.5014	MEMBERSHIP AND DUES	1,813	1,490	2,000	2,000	2,050	2,101	2,154	2,208	2,263	2,319	2,377	2,437	2,498		1,490	2,000	510	2,000	-
10-4420.5015	MEETINGS AND SEMINARS	3,459	2,033	3,000	3,000	3,075	3,152	3,231	3,311	3,394	3,479	3,566	3,655	3,747	Includes hosting of a Tri-County Police Chiefs meeting and/or the SC FBI Group	2,033	3,000	967	3,000	-
10-4420.5016	VEHICLE, FUEL & OIL	107,419	86,696	88,000	90,200	92,455	94,766	97,136	99,564	102,053	104,604	107,219	109,900	112,647	Budget based on recent 12 months usage and an estimated $3.00/gallon cost for marine-grade unleaded and $3.70 gallon cost for diesel fuel per Southeastern Fuel.	86,696	88,000	1,304	90,200	2,200
10-4420.5017	VEHICLE MAINTENANCE	60,327	62,025	57,000	60,021	61,522	63,060	64,636	66,252	67,908	69,606	71,346	73,130	74,958	Increased based on actual	62,025	57,000	(5,025)	60,021	3,021
10-4420.5020	ELECTRIC AND GAS	29,325	28,573	32,000	36,160	37,064	37,991	38,940	39,914	40,912	41,935	42,983	44,057	45,159	Increased based on actual. Includes propane. Split 50/50 with Fire Dept. (Dominion Energy rate increase estimated at 13%)	28,573	32,000	3,427	36,160	4,160
10-4420.5021	TELEPHONE/CABLE	53,116	51,001	52,000	58,760	60,229	61,735	63,278	64,860	66,482	68,144	69,847	71,593	73,383	Incls phone/internet Segra ($20k), cellular & data cards ($7k), NCIC line ($7k) and Charleston County radio fee ($28k), and $2.4K for First Responder Priority	51,001	52,000	999	58,760	6,760
10-4420.5022	WATER AND SEWER	5,965	7,878	8,000	8,200	8,405	8,615	8,831	9,051	9,278	9,509	9,747	9,991	10,241		7,878	8,000	122	8,200	200
10-4420.5024	IT EQUP, SOFTWARE & SVCS	54,814	70,255	75,500	67,950	69,649	71,390	73,175	75,004	76,879	78,801	80,771	82,790	84,860	Police timekeeping (5k) hardware repls (18k), Adobe (1k), Pace scheduling module (3k), Power DMS for CALEA (2k), online investigations software (4k), NCIC software annual maint (3k), Code Enforcement Tracking software (5k), Sonitrol alarm monitoring (1k), server warranty (1k), Charleston County MDT license (2.7k) & interagency network IPS (3.7k), new IOP Police App (11k) and misc provision (2k), Alastar MEOC software annual (2.5K), Drone software ($3K)	70,255	75,500	5,245	67,950	(7,550)
10-4420.5025	NON-CAPITAL TOOLS & EQUIPMENT	16,832	6,379	20,000	14,400	14,760	15,129	15,507	15,895	16,292	16,700	17,117	17,545	17,984	Tasers (tasers must be discharged twice/yr to maintain certification) ($2k), ammunition for shooting range ($2k), firearm replacements ($5K) and provision for other small equipment as needed ($5k).	6,379	20,000	13,621	14,400	(5,600)
10-4420.5026	MAINT & SERVICE CONTRACTS	19,931	27,324	40,000	48,000	49,200	50,430	51,691	52,983	54,308	55,665	57,057	58,483	59,945	Incls IOPPD's portion of annual maintenance on Charleston County's MDT (mobile data terminal) system ($6.5k), elevator maint contract ($7.5k), expanded janitorial service ($12k), recurring expenses for pest/rodent control, County stormwater fees and fire protection sys ($6.5k) and misc provision as needed ($15k).	27,324	40,000	12,676	48,000	8,000
10-4420.5027	MACHINE/EQUIPMENT REPAIR	6,147	5,640	7,500	8,250	8,456	8,668	8,884	9,106	9,334	9,567	9,807	10,052	10,303	Non-building expense, blowers, sign post digger	5,640	7,500	1,860	8,250	750
10-4420.5041	UNIFORMS	22,762	31,164	23,000	25,300	25,933	26,581	27,245	27,926	28,625	29,340	30,074	30,826	31,596	Normal replacement of uniforms and 2 new staff.	31,164	23,000	(8,164)	25,300	2,300
10-4420.5044	CLEANING/SANITARY SUPPLY	5,609	4,882	5,000	5,125	5,253	5,384	5,519	5,657	5,798	5,943	6,092	6,244	6,400	Building cleaning supplies	4,882	5,000	118	5,125	125
10-4420.5049	MEDICAL AND LAB	9,220	7,629	6,500	6,663	6,829	7,000	7,175	7,354	7,538	7,726	7,920	8,118	8,321	Based on actual.	7,629	6,500	(1,129)	6,663	162
10-4420.5062	INSURANCE	143,345	153,971	159,331	164,111	169,034	174,105	179,328	184,708	190,249	195,957	201,836	207,891	214,127	Forecast 3% annual increase each year. Includes 1/2 cost for underground tanks insurance. Includes a $5k provision for deductibles	153,971	159,331	5,360	164,111	4,780
10-4420.5063	RENT AND LEASES	2,380	3,656	3,000	3,000	3,075	3,152	3,231	3,311	3,394	3,479	3,566	3,655	3,747	Police copier	3,656	3,000	(656)	3,000	-
10-4420.5064	EMPLOYEE TRAINING	13,552	15,461	20,500	21,013	21,538	22,076	22,628	23,194	23,774	24,368	24,977	25,602	26,242	$18K for employee advanced training ($600/officer/employee), $2.5k for virtual academy for field training office tracking system.	15,461	20,500	5,039	21,013	512
10-4420.5065	PROFESSIONAL SERVICES	4,995	6,006	5,000	5,125	5,253	5,384	5,519	5,657	5,798	5,943	6,092	6,244	6,400	Annual CALEA continuation	6,006	5,000	(1,006)	5,125	125
10-4420.5067	CONTRACTED SERVICES	5,575	12,120	12,000	8,400	8,610	8,825	9,046	9,272	9,504	9,741	9,985	10,235	10,490	Critter Control Traps for Coyotes ($6K) and Evidence Hazmat Cleaning ($2K).	12,120	12,000	(120)	8,400	(3,600)
10-4420.5079	MISC. & CONTINGENCY EXP	4,507	6,028	9,000	9,000	9,225	9,456	9,692	9,934	10,183	10,437	10,698	10,966	11,240	Allowance for increased promotional and recruitment efforts (National Night Out and Community Events), and investigative fees.	6,028	9,000	2,972	9,000	-
10-4420.5081	CANINE KENNEL EXPENSES	2,203	3,624	4,000	4,400	4,510	4,623	4,738	4,857	4,978	5,103	5,230	5,361	5,495	Includes $2,500 for food, vet appointment, and kennel maintenance supplies for PD K-9 program	3,624	4,000	376	4,400	400
	Audit Reconciliation	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Police	*3,408,780*	*3,593,289*	*3,827,181*	*4,523,571*	*4,733,990*	*4,954,518*	*5,185,652*	*5,427,911*	*5,681,838*	*5,948,007*	*6,227,018*	*6,519,499*	*6,826,113*		3,593,289	3,827,181	233,892	4,523,571	696,390
10-4510.5001	SALARIES & WAGES	2,274,113	2,525,322	2,572,028	3,051,895	3,204,490	3,364,715	3,532,950	3,709,598	3,895,078	4,089,832	4,294,323	4,509,039	4,734,491	Includes Evergreen Compensation Study, Incentive programming and 2.8 % for COLA and 3% for merit. Long term forecasts include an annual 5% increase, maybe adjusted by future wage studies. Includes two new patrol officers in FY27.	2,525,322	2,572,028	46,706	3,051,895	479,867
10-4510.5002	OVERTIME WAGES	464,850	591,177	615,734	546,503	573,829	602,520	632,646	664,278	697,492	732,367	768,985	807,435	847,806	Total OT budget is 18% of Regular Pay - 8% of this is scheduled OT, 10% is estimated OT for coverage of vacation & sick time, extra coverage on summer holidays, etc.	591,177	615,734	24,557	546,503	(69,230)
10-4510.5003	PART-TIME WAGES	7,728	-	360	20,000	21,000	22,050	23,153	24,310	25,526	26,802	28,142	29,549	31,027		-	360	360	20,000	19,640
10-4510.5004	FICA EXPENSE	205,082	233,871	243,787	276,731	290,568	305,096	320,351	336,368	353,187	370,846	389,388	408,858	429,301	FICA rate is 7.65%	233,871	243,787	9,916	276,731	32,944

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		Actual 2024	Actual 2025	Forecast 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032	Projected 2033	Projected 2034	Projected 2035	Projected 2036		Actual 2025	Forecast 2026	Increase/Decrease From Actual 2025	Projected 2027	Increase/Decrease From Forecast 2026
10-4510.5005	RETIREMENT EXPENSE	564,762	644,733	675,679	766,627	804,958	845,206	887,466	931,840	978,432	1,027,353	1,078,721	1,132,657	1,189,290	PORS & SCRS employer contribution rates are 21.24% & 18.56% respectively.	644,733	675,679	30,946	766,627	90,948
10-4510.5006	GROUP HEALTH INSURANCE	383,896	435,633	479,660	520,681	546,715	574,050	602,753	632,890	664,535	697,762	732,650	769,282	807,746	Current PEBA rates & dependent elections plus 5% increase on 1/1/27. City of IOP specific experience modifier load factor is 1%.	435,633	479,660	44,027	520,681	41,021
10-4510.5007	WORKERS COMPENSATION	125,083	146,632	164,117	172,896	181,541	190,618	200,149	210,156	220,664	231,697	243,282	255,446	268,218	Based on current SCMIT rates (including an modifier) and forecasted salaries.	146,632	164,117	17,485	172,896	8,779
10-4510.5008	UNEMPLOYMENT	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
10-4520.5010	PRINT AND OFFICE SUPPLIES	5,676	4,848	5,200	5,980	6,130	6,283	6,440	6,601	6,766	6,935	7,108	7,286	7,468	Paper, ink, toner and basic office supplies.	4,848	5,200	352	5,980	780
10-4520.5014	MEMBERSHIP AND DUES	1,208	944	2,000	2,050	2,101	2,154	2,208	2,263	2,319	2,377	2,437	2,498	2,560	Int'l Assoc of Fire Chiefs, Amazon, Costco, Sams, NFPA, SCIAAI, Fire Engineering, EMS Assc, Fire Alarm	944	2,000	1,056	2,050	50
10-4520.5015	MEETINGS AND SEMINARS	6,338	3,979	9,900	11,682	11,974	12,273	12,580	12,895	13,217	13,548	13,886	14,233	14,589	Includes $2,400 for Fire Marshal's attendance at State Fire Marshal Conference and State Arson Conference, $6K CPSE Excellence Conference, and other meetings	3,979	9,900	5,921	11,682	1,782
10-4520.5016	VEHICLE, FUEL & OIL	27,957	23,578	23,000	23,575	24,164	24,768	25,388	26,022	26,673	27,340	28,023	28,724	29,442	Budget based on recent 12 months usage and an estimated $3.00/gallon cost for marine-grade unleaded and $3.70 gallon cost for diesel fuel per Southeastern Fuel.	23,578	23,000	(578)	23,575	575
10-4520.5017	VEHICLE MAINTENANCE	63,827	94,776	80,000	70,000	71,750	73,544	75,382	77,267	79,199	81,179	83,208	85,288	87,420	Increased based on age of tower 1002 truck scheduled for replacement in FY27	94,776	80,000	(14,776)	70,000	(10,000)
10-4520.5020	ELECTRIC AND GAS	44,212	45,414	46,000	51,980	53,280	54,611	55,977	57,376	58,811	60,281	61,788	63,333	64,916	Dominion Energy rate increase estimated at 13%	45,414	46,000	586	51,980	5,980
10-4520.5021	TELEPHONE/CABLE	52,518	54,449	61,000	63,440	65,026	66,652	68,318	70,026	71,777	73,571	75,410	77,295	79,228	Incls phone/internet ($30.5k), cellular & data cards ($8k) and Charleston County radio fee ($27k)	54,449	61,000	6,551	63,440	2,440
10-4520.5022	WATER AND SEWER	11,836	15,051	16,000	16,400	16,810	17,230	17,661	18,103	18,555	19,019	19,494	19,982	20,481		15,051	16,000	949	16,400	400
10-4520.5024	IT EQUP, SOFTWARE & SVCS	64,376	34,580	53,500	71,155	72,934	74,757	76,626	78,542	80,505	82,518	84,581	86,695	88,863	Incls Fire timekeeping ($5k) Crewsense(4k), Adobe DC (1k), Chas Co MDT maint contract (3k) and Image Trend records mgt software (5k), Sonitrol alarm (2k), Vector Solutions training software (6k), Vector Solutions Check-it Inventory & Maint software (1.5k), add Vector Solutions scheduling software w/ integration to RMS system (8.6k), First Arriving dashboard software annual subscription (3.6k), ROK Brothers Net Cloud Mobile Performance Management Software ($1.8K) and misc provision (1k), GASB 96 Subscription Software ($11K), SIMSSHARE SUBSCRITION - $3.4k, Motorola Solutions Software $14k (new) FY2027	34,580	53,500	18,920	71,155	17,655
10-4520.5025	NON-CAPITAL TOOLS & EQUIPMENT	9,789	10,108	10,000	10,250	10,506	10,769	11,038	11,314	11,597	11,887	12,184	12,489	12,801	Provision for small (<$5k) equipment as needed.	10,108	10,000	(108)	10,250	250
10-4520.5026	MAINT & SERVICE CONTRACTS	44,043	43,352	41,000	48,790	50,010	51,260	52,541	53,855	55,201	56,581	57,996	59,446	60,932	Incls elevator maint ($6.5k), bay door maint ($3k), Janitorial service ($10k), hvac maint ($5k), recurring expenses for pest/rodent control, AED, county stormwater fees, fire suppression foam and fire protection system ($8.5k) and misc provision as needed ($15k), Annual Maintenance for extrication tool $800.	43,352	41,000	(2,352)	48,790	7,790
10-4520.5027	MACHINE/EQUIPMENT REPAIR	9,800	15,839	15,000	15,375	15,759	16,153	16,557	16,971	17,395	17,830	18,276	18,733	19,201	Includes $5k for radio battery replacements	15,839	15,000	(839)	15,375	375
10-4520.5041	UNIFORMS	42,548	42,689	46,000	47,150	48,329	49,537	50,775	52,045	53,346	54,680	56,047	57,448	58,884	Increased to allow for a more professional standard among all employees. Provides for quick dry summer uniforms.	42,689	46,000	3,311	47,150	1,150
10-4520.5044	CLEANING/SANITARY SUPPLY	12,448	11,777	13,000	13,325	13,658	14,000	14,350	14,708	15,076	15,453	15,839	16,235	16,641	Increased based on actual	11,777	13,000	1,223	13,325	325
10-4520.5049	MEDICAL AND LAB	66,692	50,270	40,500	41,513	42,550	43,614	44,704	45,822	46,968	48,142	49,345	50,579	51,843	Paramedic supplies and to maintain the paramedic program.	50,270	40,500	(9,770)	41,513	1,013
10-4520.5062	INSURANCE	182,435	198,366	212,311	218,680	225,240	231,998	238,958	246,126	253,510	261,115	268,949	277,017	285,328	Forecast 3% annual increase each year. Includes 1/2 cost for underground tanks insurance. Includes a $5k provision for deductibles. Includes coverage for another Medical Director Doctor.	198,366	212,311	13,945	218,680	6,369
10-4520.5063	RENT AND LEASES	533	2,274	2,449	2,449	2,510	2,572	2,637	2,703	2,770	2,840	2,911	2,983	3,058	Fire Dept copier. Timeclock rental moved to IT account	2,274	2,449	175	2,449	-
10-4520.5064	EMPLOYEE TRAINING	20,015	29,134	26,500	27,163	27,842	28,538	29,251	29,982	30,732	31,500	32,288	33,095	33,922	Increased to allow for bringing in outside trainers	29,134	26,500	(2,634)	27,163	662
10-4520.5065	PROFESSIONAL SERVICES	29,621	38,462	39,400	39,991	40,991	42,016	43,066	44,143	45,246	46,377	47,537	48,725	49,943	Includes annual required testing for aerials and engine pumps ($6k). Added $6k to outsource annual firehose testing. Added $21.5k for medical control officer req'd by SCDHEC. Added $6.4K wellness & resiliency services	38,462	39,400	938	39,991	591
10-4520.5079	MISC. & CONTINGENCY EXP	10,268	10,220	9,000	10,125	10,378	10,638	10,904	11,176	11,456	11,742	12,035	12,336	12,645	Added $2,000 for fire prevention materials, kids helmets, etc.	10,220	9,000	(1,220)	10,125	1,125
10-4520.5080	VOLUNTEER FIRE POINTS	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
10-4520.5085	CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Audit Reconciliation	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Fire	*4,731,653*	*5,307,478*	*5,503,124*	*6,146,405*	*6,435,042*	*6,737,621*	*7,054,828*	*7,387,380*	*7,736,032*	*8,101,573*	*8,484,834*	*8,886,687*	*9,308,046*		5,307,478	5,503,124	195,646	6,146,405	643,281
	Total - Public Safety	8,140,437	8,900,767	9,330,306	10,669,976	11,169,031	11,692,140	12,240,480	12,815,291	13,417,870	14,049,580	14,711,852	15,406,186	16,134,159		8,900,767	9,330,306	429,539	10,669,976	1,339,670
	Building Planning and Engineering																	-		-
10-4710.5001	SALARIES & WAGES	333,413	293,826	276,903	455,855	478,648	502,580	527,709	554,095	581,800	610,890	641,434	673,506	707,181	Includes Evergreen Compensation Study and 2.8 % for COLA and 3% for merit. Long term forecasts include an annual 5% increase, maybe adjusted by future wage studies.	293,826	276,903	(16,923)	455,855	178,952
10-4710.5002	OVERTIME WAGES	2,335	1,187	1,543	1,303	1,368	1,436	1,508	1,583	1,662	1,746	1,833	1,924	2,021	Forecast increase is 2.5% per year	1,187	1,543	356	1,303	(241)
10-4710.5004	FICA EXPENSE	24,792	15,619	21,301	34,973	36,721	38,557	40,485	42,509	44,635	46,867	49,210	51,670	54,254	FICA rate is 7.65%	15,619	21,301	5,682	34,973	13,671
10-4710.5005	RETIREMENT EXPENSE	59,913	58,547	52,782	84,848	89,091	93,545	98,223	103,134	108,291	113,705	119,390	125,360	131,628	SCRS employer contribution rates are 18.56%	58,547	52,782	(5,765)	84,848	32,066
10-4710.5006	GROUP HEALTH INSURANCE	64,306	53,014	42,885	78,504	82,429	86,550	90,878	95,422	100,193	105,202	110,462	115,985	121,785	Current PEBA rates & dependent elections plus 5% increase on 1/1/27. City of IOP specific experience modifier load factor is 1%.	53,014	42,885	(10,129)	78,504	35,619
10-4710.5007	WORKERS COMPENSATION	2,310	2,691	3,257	4,837	5,079	5,333	5,599	5,879	6,173	6,482	6,806	7,146	7,503	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.	2,691	3,257	566	4,837	1,580
10-4720.5010	PRINT AND OFFICE SUPPLIES	11,776	6,786	9,000	12,420	12,731	13,049	13,375	13,709	14,052	14,403	14,763	15,133	15,511	Paper, ink, toner and basic office supplies.	6,786	9,000	2,214	12,420	3,420
10-4720.5014	MEMBERSHIP AND DUES	616	390	1,000	2,000	2,050	2,101	2,154	2,208	2,263	2,319	2,377	2,437	2,498	Floodplain Management Membership Dues	390	1,000	610	2,000	1,000
10-4720.5015	MEETINGS AND SEMINARS	2,211	1,723	2,500	5,000	5,125	5,253	5,384	5,519	5,657	5,798	5,943	6,092	6,244	Meetings and conferences for Zoning Administrator and Business License Coordinator	1,723	2,500	777	5,000	2,500
10-4720.5016	VEHICLE, FUEL & OIL	3,313	2,254	2,700	3,375	3,459	3,546	3,635	3,725	3,819	3,914	4,012	4,112	4,215	Budget based on recent 12 months usage and an estimated $3.00/gallon cost for marine-grade unleaded and $3.70 gallon cost for diesel fuel per Southeastern Fuel.	2,254	2,700	446	3,375	675
10-4720.5017	VEHICLE MAINTENANCE	571	1,737	6,300	2,205	2,260	2,317	2,375	2,434	2,495	2,557	2,621	2,687	2,754	Truck scheduled to be replaced in FY27	1,737	6,300	4,563	2,205	(4,095)
10-4720.5020	ELECTRIC AND GAS	6,517	5,537	7,000	7,910	8,108	8,310	8,518	8,731	8,949	9,173	9,403	9,638	9,879	Dominion Energy estimated rate increase 13%.	5,537	7,000	1,463	7,910	910
10-4720.5021	TELEPHONE/CABLE	3,696	4,273	6,100	6,253	6,409	6,569	6,733	6,902	7,074	7,251	7,432	7,618	7,809		4,273	6,100	1,827	6,253	152
10-4720.5022	WATER AND SEWER	1,553	1,687	1,600	1,600	1,640	1,681	1,723	1,766	1,810	1,856	1,902	1,949	1,998		1,687	1,600	(87)	1,600	-
10-4720.5024	IT EQUP, SOFTWARE & SVCS	19,245	57,921	26,390	15,834	16,230	16,636	17,051	17,478	17,915	18,363	18,822	19,292	19,774	Incls Building Dept timekeeping (1k), BS&A business license & permits maint (2.7k), Geothinq GIS software subscription (2k), provision for permitting & licensing software (5k) and misc provision (.5k).	57,921	26,390	(31,531)	15,834	(10,556)
10-4720.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	-	1,000	1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249	Provision for small (<$5k) equipment as needed - does not include computer hardware that is now budgeted in new IT Equip, Software & Svcs account	-	1,000	1,000	1,000	-

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

		Actual 2024	Actual 2025	Forecast 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032	Projected 2033	Projected 2034	Projected 2035	Projected 2036		Actual 2025	Forecast 2026	Increase/Decrease From Actual 2025	Projected 2027	Increase/Decrease From Forecast 2026
10-4720.5026	MAINT & SERVICE CONTRACTS	8,680	11,001	73,492	11,024	11,299	11,582	11,871	12,168	12,472	12,784	13,104	13,431	13,767	Includes provision for extended janitorial service, pest control, HVAC maintenance, etc. FY27 does not include Inspection Contractor	11,001	73,492	62,491	11,024	(62,468)
10-4720.5027	MACHINE/EQUIPMENT REPAIR	-	-	500	500	513	525	538	552	566	580	594	609	624		-	500	500	500	-
10-4720.5041	UNIFORMS	989	153	500	625	641	657	673	690	707	725	743	762	781	City logo items	153	500	347	625	125
10-4720.5044	CLEANING/SANITARY SUPPLY	-	44	500	500	513	525	538	552	566	580	594	609	624	Daily cleaning supplies	44	500	456	500	-
10-4720.5049	MEDICAL AND LAB	140	267	250	250	256	263	269	276	283	290	297	305	312	First Aid Supplies	267	250	(17)	250	-
10-4720.5062	INSURANCE	13,361	14,440	17,067	17,579	18,106	18,650	19,209	19,785	20,379	20,990	21,620	22,269	22,937	Forecast 3% annual increase each year	14,440	17,067	2,627	17,579	512
10-4720.5063	RENT AND LEASES	155	882	1,500	1,500	1,538	1,576	1,615	1,656	1,697	1,740	1,783	1,828	1,873	Copier rental.	882	1,500	618	1,500	-
10-4720.5064	EMPLOYEE TRAINING	2,548	-	3,703	3,795	3,890	3,987	4,087	4,189	4,294	4,401	4,511	4,624	4,740		-	3,703	3,703	3,795	93
10-4720.5065	PROFESSIONAL SERVICES	10,953	8,551	7,000	35,700	36,593	37,507	38,445	39,406	40,391	41,401	42,436	43,497	44,584	Flood letter ($2,000) BOZA & Plan Commission legal/prof svcs ($2,500, $1,000 of which is training), services for Planning Comm ($3,000), GIS subscription ($1,800), Business license and permit compliance review (audit) ($25,200)	8,551	7,000	(1,551)	35,700	28,700
10-4720.5066	TEMPORARY LABOR	-	-	-	-	-	-	-	-	-	-	-	-	-	Department is fully staffed	-	-	-	-	-
10-4720.5079	MISC. & CONTINGENCY EXP	1,444	113	700	700	718	735	754	773	792	812	832	853	874		113	700	587	700	-
10-4720.5085	CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Audit Reconciliation	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Building Planning and Engineering	*574,839*	*542,643*	*567,473*	*790,089*	*826,437*	*864,522*	*904,428*	*946,245*	*990,065*	*1,035,988*	*1,084,115*	*1,134,554*	*1,187,419*		542,643	567,473	24,830	790,089	222,616
	Total - Building Planning and Engineering	574,837	542,643	567,473	790,089	826,437	864,522	904,428	946,245	990,065	1,035,988	1,084,115	1,134,554	1,187,419		542,643	567,473	24,830	790,089	222,616
	Public Works																	-		-
10-4610.5001	SALARIES & WAGES	656,834	694,068	757,181	773,772	812,461	853,084	895,738	940,525	987,551	1,036,929	1,088,775	1,143,214	1,200,375	Includes Evergreen Compensation Study and 2.8 % for COLA and 3% for merit. Long term forecasts include an annual 5% increase, maybe adjusted by future wage studies.	694,068	757,181	63,113	773,772	16,591
10-4610.5002	OVERTIME WAGES	12,778	21,011	39,338	13,848	14,540	15,267	16,031	16,832	17,674	18,558	19,485	20,460	21,483	Includes OT provision for beach cleanup as needed.	21,011	39,338	18,327	13,848	(25,490)
10-4610.5003	PART-TIME WAGES	19,629	27,489	34,673	28,625	30,056	31,559	33,137	34,794	36,534	38,360	40,278	42,292	44,407	Part-time weekend restroom maintenance/attendant. 100% of wages and fringes covered by transfer in from Muni Atax fund.	27,489	34,673	7,184	28,625	(6,048)
10-4610.5004	FICA EXPENSE	51,265	55,470	60,934	62,443	65,565	68,843	72,285	75,900	79,695	83,679	87,863	92,256	96,869	FICA rate is 7.65%	55,470	60,934	5,464	62,443	1,509
10-4610.5005	RETIREMENT EXPENSE	117,705	126,597	147,834	146,182	153,491	161,166	169,224	177,685	186,570	195,898	205,693	215,978	226,777	SCRS employer contribution rates are 18.56%	126,597	147,834	21,237	146,182	(1,652)
10-4610.5006	GROUP HEALTH INSURANCE	114,765	123,430	125,988	133,709	140,394	147,414	154,785	162,524	170,650	179,183	188,142	197,549	207,426	Current PEBA rates & dependent elections plus 5% increase on 1/1/27. City of IOP specific experience modifier load factor is 1%.	123,430	125,988	2,558	133,709	7,720
10-4610.5007	WORKERS COMPENSATION	56,190	56,210	67,203	64,446	67,668	71,051	74,604	78,334	82,251	86,363	90,682	95,216	99,976	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.	56,210	67,203	10,993	64,446	(2,757)
10-4620.5010	PRINT AND OFFICE SUPPLIES	162	551	1,000	1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249	Paper, ink, toner and basic office supplies.	551	1,000	449	1,000	-
10-4620.5014	MEMBERSHIP AND DUES	(34)	-	250	500	513	525	538	552	566	580	594	609	624		-	250	250	500	250
10-4620.5015	MEETINGS AND SEMINARS	161	241	600	600	615	630	646	662	679	696	713	731	749	Attendance at stormwater managers meetings	241	600	359	600	-
10-4620.5016	VEHICLE, FUEL & OIL	85,577	85,079	83,000	86,320	88,478	90,690	92,957	95,281	97,663	100,105	102,607	105,173	107,802	Budget based on recent 12 months usage and an estimated $3.00/gallon cost for marine-grade unleaded and $3.70 gallon cost for diesel fuel per Southeastern Fuel.	85,079	83,000	(2,079)	86,320	3,320
10-4620.5017	VEHICLE MAINTENANCE	219,456	207,857	229,895	235,642	241,533	247,571	253,761	260,105	266,607	273,272	280,104	287,107	294,285	Increased based on actual and includes new additions to the fleet including Skid steer, mini excavator, storm water truck, jet vac trailer, water down station and 2nd caterpillar debris operations.	207,857	229,895	22,038	235,642	5,747
10-4620.5020	ELECTRIC AND GAS	75,905	82,835	88,319	99,800	102,295	104,853	107,474	110,161	112,915	115,738	118,631	121,597	124,637	Increased based on actual. Also include the street lights. Dominion Energy rate increase estimated at 13%.	82,835	88,319	5,484	99,800	11,481
10-4620.5021	TELEPHONE/CABLE	13,270	16,169	15,440	15,826	16,222	16,627	17,043	17,469	17,906	18,353	18,812	19,282	19,765		16,169	15,440	(729)	15,826	386
10-4620.5022	WATER AND SEWER	1,304	3,782	6,350	6,509	6,671	6,838	7,009	7,184	7,364	7,548	7,737	7,930	8,129	Includes irrigation	3,782	6,350	2,568	6,509	159
10-4620.5024	IT EQUP, SOFTWARE & SVCS	2,790	1,000	6,000	18,300	18,758	19,226	19,707	20,200	20,705	21,222	21,753	22,297	22,854	Incls Public Wks timekeeping (4k), Fuelmaster (2k), Arc GIS mapping/drainage sys mgt (4.4k software and 3.3k annually), IWORQ maintenance management software (4k) and misc provision (.5k)	1,000	6,000	5,000	18,300	12,300
	NON-CAPITAL TOOLS &																			
10-4620.5025	EQUIPMENT	6,302	6,244	8,000	8,000	8,200	8,405	8,615	8,831	9,051	9,278	9,509	9,747	9,991	Provision for small (<$5k) equipment as needed.	6,244	8,000	1,756	8,000	-
10-4620.5026	MAINT & SERVICE CONTRACTS	11,997	15,628	13,500	17,550	17,989	18,438	18,899	19,372	19,856	20,353	20,861	21,383	21,918	Includes extended monthly janitorial service and pest control.	15,628	13,500	(2,128)	17,550	4,050
10-4620.5027	MACHINE/EQUIPMENT REPAIR	171	194	8,000	8,000	8,200	8,405	8,615	8,831	9,051	9,278	9,509	9,747	9,991	Skid steer, Jet Vac, mini excavator, wash down station	194	8,000	7,806	8,000	-
10-4620.5041	UNIFORMS	14,700	14,898	15,500	15,888	16,285	16,692	17,109	17,537	17,975	18,425	18,885	19,357	19,841	Weekly uniform service + $150/yr per employee for steel-toed boots and includes more frequent uniform replacements.	14,898	15,500	602	15,888	387
10-4620.5044	CLEANING/SANITARY SUPPLY	1,176	2,063	2,000	2,050	2,101	2,154	2,208	2,263	2,319	2,377	2,437	2,498	2,560		2,063	2,000	(63)	2,050	50
10-4620.5049	MEDICAL AND LAB	3,164	4,432	4,000	4,100	4,203	4,308	4,415	4,526	4,639	4,755	4,874	4,995	5,120	Cintas First Aid	4,432	4,000	(432)	4,100	100
10-4620.5054	STREET SIGNS	1,763	-	4,836	4,836	4,957	5,081	5,208	5,339	5,472	5,609	5,749	5,893	6,040	Covers island wide street name signs only as needed.	-	4,836	4,836	4,836	-
10-4620.5062	INSURANCE	51,620	55,587	53,030	54,621	56,259	57,947	59,685	61,476	63,320	65,220	67,177	69,192	71,268	Forecast 3% annual increase each year. Includes underground storage tank insurance on (2) fuel tanks.	55,587	53,030	(2,557)	54,621	1,591
10-4620.5063	RENT AND LEASES	11,934	1,167	1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249	1,280	Covers hydrogen and acetylene tanks for welding. Timeclock rental moved to IT account.	1,167	1,000	(167)	1,025	25
10-4620.5064	EMPLOYEE TRAINING	-	-	500	5,500	5,638	5,778	5,923	6,071	6,223	6,378	6,538	6,701	6,869	CDL driver Training course	-	500	500	5,500	5,000
10-4620.5065	PROFESSIONAL SERVICES	3,365	3,705	3,700	3,700	3,793	3,887	3,984	4,084	4,186	4,291	4,398	4,508	4,621	DHEC and UST testing. Using Crompco for all 3 sites (Public Works, Marina and PSB). Includes annual testing and additional compliance monitoring. Increase based actual price increases.	3,705	3,700	(5)	3,700	-
10-4620.5066	TEMPORARY LABOR	227,377	248,194	318,091	270,377	277,137	284,065	291,167	298,446	305,907	313,555	321,394	329,429	337,664	Incls provision for additional services if needed, such as right-of-way maintenance, office help, Front Beach parking lot and compactor cleanup. Hourly rate $22.68/hr. ($35.63 CLD driver)	248,194	318,091	69,897	270,377	(47,714)
10-4620.5067	CONTRACTED SERVICES	1,463	1,112	1,500	1,538	1,576	1,615	1,656	1,697	1,740	1,783	1,828	1,873	1,920	Covers annual shred day service	1,112	1,500	388	1,538	37
10-4620.5079	MISC. & CONTINGENCY EXP	1,089	1,491	1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249	1,280		1,491	1,000	(491)	1,025	25
10-4620.5089	GARBAGE CART PROCUREMENT	16,310	95,619	75,000	99,000	-	-	-	-	-	-	-	-	-	Includes second phase of new carts for residents as part of side loader transition. New carts are sold for $75	95,619	75,000	(20,619)	99,000	24,000
	Audit Reconciliation	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Public Works	*1,780,188*	*1,952,123*	*2,173,662*	*2,184,731*	*2,168,723*	*2,255,327*	*2,345,709*	*2,440,046*	*2,538,519*	*2,641,322*	*2,748,655*	*2,860,730*	*2,977,769*		1,952,123	2,173,662	221,539	2,184,731	11,069
	Total - Public Works	1,780,188	1,952,123	2,173,662	2,184,731	2,168,723	2,255,327	2,345,709	2,440,046	2,538,519	2,641,322	2,748,655	2,860,730	2,977,769		1,952,123	2,173,662	221,539	2,184,731	11,069
	Recreation																	-		-
10-4810.5001	SALARIES & WAGES	405,685	421,698	448,303	481,934	506,031	531,332	557,899	585,794	615,084	645,838	678,130	712,036	747,638	Includes Evergreen Compensation Study and 2.8 % for COLA and 3% for merit. Long term forecasts include an annual 5% increase, maybe adjusted by future wage studies.	421,698	448,303	26,605	481,934	33,631
10-4810.5002	OVERTIME WAGES	1,633	2,180	2,714	2,919	3,065	3,218	3,379	3,548	3,725	3,911	4,107	4,312	4,528	Forecast increase is 2.5% per year	2,180	2,714	534	2,919	205
10-4810.5003	PART-TIME WAGES	227,245	255,199	267,800	275,555	289,333	303,799	318,989	334,939	351,686	369,270	387,734	407,120	427,476	Instructor pay = 70% of revenues generated from participant fees, so this line item is tied to participation.	255,199	267,800	12,601	275,555	7,755
10-4810.5004	FICA EXPENSE	48,012	51,335	54,989	58,171	61,080	64,134	67,340	70,707	74,243	77,955	81,853	85,945	90,243	FICA rate is 7.65%	51,335	54,989	3,654	58,171	3,182
10-4810.5005	RETIREMENT EXPENSE	71,890	75,127	85,034	91,314	95,879	100,673	105,707	110,992	116,542	122,369	128,487	134,912	141,657	SCRS employer contribution rates are 18.56%	75,127	85,034	9,907	91,314	6,280
10-4810.5006	GROUP HEALTH INSURANCE	66,701	71,473	82,282	83,078	87,231	91,593	96,173	100,981	106,030	111,332	116,898	122,743	128,881	Current PEBA rates & dependent elections plus 5% increase on 1/1/27. City of IOP specific experience modifier load factor is 1%.	71,473	82,282	10,809	83,078	796

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		Actual 2024	Actual 2025	Forecast 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032	Projected 2033	Projected 2034	Projected 2035	Projected 2036		Actual 2025	Forecast 2026	Increase/Decrease From Actual 2025	Projected 2027	Increase/Decrease From Forecast 2026
10-4810.5007	WORKERS COMPENSATION	20,210	24,506	23,097	21,549	22,626	23,758	24,946	26,193	27,503	28,878	30,322	31,838	33,430	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.	24,506	23,097	(1,409)	21,549	(1,548)
10-4820.5010	PRINT AND OFFICE SUPPLIES	11,954	10,575	11,250	13,388	13,722	14,065	14,417	14,777	15,147	15,525	15,914	16,311	16,719	Paper, ink, toner and basic office supplies.	10,575	11,250	675	13,388	2,138
10-4820.5014	MEMBERSHIP AND DUES	1,581	976	1,600	1,640	1,681	1,723	1,766	1,810	1,856	1,902	1,949	1,998	2,048		976	1,600	624	1,640	40
10-4820.5015	MEETINGS AND SEMINARS	1,996	2,440	3,500	3,588	3,677	3,769	3,863	3,960	4,059	4,160	4,264	4,371	4,480	Increased based on more staff attending conferences and CE	2,440	3,500	1,060	3,588	87
10-4820.5016	VEHICLE, FUEL & OIL	3,983	3,304	3,500	3,570	3,659	3,751	3,844	3,941	4,039	4,140	4,244	4,350	4,458	Budget based on recent 12 months usage and an estimated $3.00/gallon cost for marine-grade unleaded and $3.70 gallon cost for diesel fuel per Southeastern Fuel.	3,304	3,500	196	3,570	70
10-4820.5017	VEHICLE MAINTENANCE	2,672	911	2,000	2,050	2,101	2,154	2,208	2,263	2,319	2,377	2,437	2,498	2,560	Three vehicles, general maintenance	911	2,000	1,089	2,050	50
10-4820.5020	ELECTRIC AND GAS	35,135	34,421	36,000	40,680	41,697	42,739	43,808	44,903	46,026	47,176	48,356	49,565	50,804	Increased based on actual (Dominion Energy rate increase estimated at 13%)	34,421	36,000	1,579	40,680	4,680
10-4820.5021	TELEPHONE/CABLE	10,393	9,990	11,000	11,275	11,557	11,846	12,142	12,445	12,757	13,076	13,402	13,737	14,081		9,990	11,000	1,010	11,275	275
10-4820.5022	WATER AND SEWER	4,532	6,045	6,000	6,150	6,304	6,461	6,623	6,788	6,958	7,132	7,310	7,493	7,681		6,045	6,000	(45)	6,150	150
10-4820.5024	IT EQUP, SOFTWARE & SVCS	3,496	5,878	9,500	9,500	9,738	9,981	10,230	10,486	10,748	11,017	11,293	11,575	11,864	Incls Rec Dept timekeeping (3k), hardware replacements (6k), and misc provision (.5k).	5,878	9,500	3,622	9,500	-
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	-																-		

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		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
10-3900.4901	Transfers in	1,488,628	2,440,354	-	-	-	-	-	-	-	-	-	-	-	Incls transfers in from Tourism funds for BSOs and Marina Parking Attendant ($60k), 7 Police Officers ($776.9k), Victims Advocate ($3k), Police summer OT ($20k), 8 Firefighters and 50% of Fire Inspector ($889.5k), 3 Paramedics ($339.4k), 50% of Public Wks fuel ($45k) & temps ($124k), Front Beach restroom attendant ($30.4k) and Public Relations/Media Coordinator ($42.1k from CVB 30% Funds) 2 CDL Drivers ($176.2K) , 1 Code Enforcement Officer ($80k) and STR Coordinator ($79.2k)	2,440,354	-	(2,440,354)	-	-
	From Capital Projects Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From Municipal Accommodations Fee Fund	-	-	904,821	745,744	1,044,042	500,000	500,000	800,000	1,100,000	2,200,000	3,800,000	1,995,000	2,300,000	Transfer for PD $142k, fire $ 469k, PW $261.4	-	904,821	904,821	745,744	(159,077)
	From State Accommodations Tax Fund	-	-	1,157,917	659,510	960,640	750,000	750,000	1,200,000	1,250,000	2,700,000	4,000,000	1,700,000	2,500,000	Transfer for PD $122.4k, fire $ 257.8k, general $34k, PW $34k, building $87.3k, Rec $3k	-	1,157,917	1,157,917	659,510	(498,407)
	From Hospitality Tax Fund	-	-	600,321	434,844	478,328	400,000	412,000	500,000	475,000	700,000	700,000	770,000	575,000	Transfer for PD $269.8k, fire $93.2k, PW 99.7k	-	600,321	600,321	434,844	(165,477)
	From Beach Preservation Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From Marina Enterprise Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From Victim Assistance Fund	-	-	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	Transfer for PD victim's advocate	-	3,000	3,000	3,000	-
	From Recreation Building Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Transfers in	1,488,628	2,440,354	2,666,059	1,843,099	2,486,010	1,653,000	1,665,000	2,503,000	2,828,000	5,603,000	8,503,000	4,468,000	5,378,000		2,440,354	2,666,059	225,705	1,843,099	(822,960)
	Transfers out															-	-	-	-	-
10-3900.5901	Transfers out	(73,683)	-	-	-	-	-	-	-	-	-	-	-	-	Transfers Out to Capital Projects Fund. (Will adjust as needed to cover GF expenses)	-	-	-	-	-
	To Capital Projects Fund	(2,116,341)	(3,224,795)	(2,069,887)	(1,078,523)	(1,733,396)	(946,661)	(410,565)	(589,450)	(320,009)	(2,178,265)	(4,173,533)	(482,179)	(901,436)		(3,224,795)	(2,069,887)	1,154,908	(1,078,523)	991,364
	To General Fund Assigned Fund Balance				-															
0.0%	To Municipal Accommodations Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To State Accommodations Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Hospitality Tax Fund	(258,921)	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	To Beach Preservation Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Marina Enterprise Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Victim Assistance Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Recreation Building Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Transfers out	(2,448,944)	(3,224,795)	(2,069,887)	(1,078,523)	(1,733,396)	(946,661)	(410,565)	(589,450)	(320,009)	(2,178,265)	(4,173,533)	(482,179)	(901,436)		(3,224,795)	(2,069,887)	1,154,908	(1,078,523)	991,364
	Total other financing sources (uses)	(732,277)	(692,308)	665,601	1,028,512	864,143	818,867	1,367,972	2,028,106	2,623,577	3,541,361	4,447,143	4,104,558	4,596,372		(692,308)	665,601	1,357,909	1,028,512	362,911
	Additions to Reserved FB 30%				800,000	350,000	-	50,000	250,000	250,000	650,000	900,000	-	-						
	Net change in fund balances	258,919	350,327	1,141,213	-	-	-	0	-	(0)	-	-	-	-		350,324	1,141,213	790,886	781,713	(359,503)
	Fund Balances:																			
	Nonspendable																			
	Inventory	198,227	28,501	28,501	28,501	28,501	28,501	28,501	28,501	28,501	28,501	28,501	28,501	28,501		28,501	28,501	-	28,501	-
	Total - Nonspendable	198,227	28,501	28,501	28,501	28,501	28,501	28,501	28,501	28,501	28,501	28,501	28,501	28,501		28,501	28,501	-	28,501	-
	Restricted																			
	Debt Service	650,490	838,851	838,851	838,851	838,851	838,851	838,851	838,851	838,851	838,851	838,851	838,851	838,851		838,851	838,851	-	838,851	-
	Beautification	235,605	253,567	253,567	253,567	253,567	253,567	253,567	253,567	253,567	253,567	253,567	253,567	253,567		253,567	253,567	-	253,567	-
	Total - Restricted	886,095	1,092,418	1,092,418	1,092,418	1,092,418	1,092,418	1,092,418	1,092,418	1,092,418	1,092,418	1,092,418	1,092,418	1,092,418		1,092,418	1,092,418	-	1,092,418	-
	Committed																			
	Capital Projects	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Committed	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Assigned																			
	Assigned	-	-		-	-		-	-	-	-	-	-	-		-	-	-	-	-
	Total - Assigned	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Unassigned																			
	Unassigned fund balance	3,727,518	4,041,247	5,182,460	5,982,460	6,332,460	6,332,460	6,382,460	6,632,460	6,882,460	7,532,460	8,432,460	8,432,460	8,432,460		4,041,247	5,182,460	1,141,213	5,982,460	800,000
	Total - Unassigned	3,727,518	4,041,247	5,182,460	5,982,460	6,332,460	6,332,460	6,382,460	6,632,460	6,882,460	7,532,460	8,432,460	8,432,460	8,432,460		4,041,247	5,182,460	1,141,213	5,982,460	800,000
	Total Fund Balance	4,811,839	5,162,166	6,303,379	7,103,379	7,453,379	7,453,379	7,503,379	7,753,379	8,003,379	8,653,379	9,553,379	9,553,379	9,553,379		5,162,166	6,303,379	1,141,213	7,103,379	800,000
	Total Fund Balance - % of Revenues	28.1%	27.0%	31.6%	34.5%	34.52%	35.96%	35.49%	34.67%	34.67%	32.94%	32.28%	36.74%	34.94%		27.0%	31.6%	4.6%	34.6%	3.0%
	Unassigned Fund Balance - % of Revenues	23.8%	24.2%	30.0%	32.0%	33.14%	33.20%	32.77%	33.40%	33.98%	36.45%	39.98%	39.15%	38.39%		24.2%	30.0%	5.8%	32.0%	2.0%
	Unassigned Fund Balance - % of Expenditures	25.4%	25.8%	30.9%	31.6%	32.27%	31.84%	30.69%	30.65%	30.41%	31.98%	34.22%	32.89%	31.75%		25.8%	30.9%	5.0%	31.6%	0.7%
																				-
	Net Earnings	258,919	350,327	1,141,213	-	-	-	0	-	(0)	-	-	-	-		350,324	1,141,213	790,889	781,713	- (359,503)
	Unassigned FB Requirement	4,396,636	4,693,069	5,039,635	5,684,981	5,886,655	5,967,025	6,238,422	6,491,501	6,789,278	7,067,061	7,392,114	7,692,348	7,968,163		4,693,070	5,039,635	346,566	5,684,981	645,346

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

	Actual 2024	Actual 2025	Forecast 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032	Projected 2033	Projected 2034	Projected 2035	Projected 2036		Actual 2025	Forecast 2026	Increase/Decrease From Actual 2025	Projected 2027	Increase/Decrease From Forecast 2026
Revenues:																			
20-3450.4111 GRANT INCOME	141,064	1,853,814	3,860,711	3,200,529	2,000,011	2,000,011	-	-	-	-	-	-	-	Budget assumes $1M stormwater grant to be used for waterway blvd and $2m estimated from SCPRT or Federal grant requested and $200k from NPDES.	1,853,814	3,860,711	2,006,897	3,200,529	(660,182)
20-3500.4505 INTEREST INCOME	725,794	712,712	635,000	481,358	403,500	327,807	312,964	292,918	276,374	263,342	254,200	240,957	235,750	Interest income based on 3% annual rate of LGIP investment balance.	712,712	635,000	(77,712)	481,358	(153,642)
20-3500.4501 MISCELLANEOUS REVENUE	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Proposed Operating Revenue																			
Recurring Annually	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Structured	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Total - Proposed Operating Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Total revenues	866,858	2,566,526	4,495,711	3,681,887	2,403,510	2,327,818	312,964	292,918	276,374	263,342	254,200	240,957	235,750		2,566,526	4,495,711	1,929,185	3,681,887	(813,824)
Actual growth	83.79%	196.07%	75.17%	-18.10%	-34.72%	-3.15%	-86.56%	-6.41%	-5.65%	-4.72%	-3.47%	-5.21%	-2.16%		196.07%	75.17%	n/a	-18.10%	-118.10%
Expenditures:																			
20-0000.0000 Audit	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
20-4140.5024 IT EQUP, SOFTWARE & SVCS	438	1,339	-	-	-	-	-	-	-	-	-	-	-		1,339	-	(1,339)	-	-
20-4140.5025 NON-CAPITAL TOOLS & EQUIPMENT	-	-	2,000	3,000	3,075	3,152	3,231	3,311	3,394	3,479	3,566	3,655	3,747	Provision for City Hall and Council Chamber furniture as needed.	-	2,000	2,000	3,000	1,000
20-4140.5026 MAINT & SERVICE CONTRACTS	-	3,277	125,000	30,000	30,750	31,519	32,307	33,114	33,942	34,791	35,661	36,552	37,466	Building maintenance contingency to proactively address issues as needed. 2% of City Hall building insured value. Split 50/50 Gen Govt/Building	3,277	125,000	121,723	30,000	(95,000)
20-4140.5065 PROFESSIONAL SERVICES	97,546	460,125	-	-	-	-	-	-	-	-	-	-	-		460,125	-	(460,125)	-	-
Total - General Government	*97,984*	*464,741*	*127,000*	*33,000*	*33,825*	*34,671*	*35,537*	*36,426*	*37,336*	*38,270*	*39,227*	*40,207*	*41,212*		464,741	127,000	(337,741)	33,000	(94,000)
20-0000.0000 Audit	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
20-4440.5025 'NON-CAPITAL TOOLS & EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
20-4440.5026 MAINT & SERVICE CONTRACTS	14,389	24,697	67,000	93,800	96,145	98,549	101,012	103,538	106,126	108,779	111,499	114,286	117,143	Building maintenance contingency to proactively address issues as needed. Equals 1.5% of PSB insured value. PSB costs are split 50% with Fire Department	24,697	67,000	42,303	93,800	26,800
20-4440.5084 CONSTRUCTION IN PROGRESS	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
20-4540.5025 NON-CAPITAL TOOLS & EQUIPMENT	(151)	121,181	-	-	-	25,000	-	-	-	-	26,250	-	-	Body Armor for Firefighters as needed, useful life of 5 years. $25k FY2029	121,181	-	(121,181)	-	-
20-4540.5026 MAINT & SERVICE CONTRACTS	42,616	-	158,160	197,700	202,643	207,709	212,901	218,224	223,679	229,271	235,003	240,878	246,900	Includes provision for facility maintenance at PSB and Station #2. Equals 1.5% of insured building values.	-	158,160	158,160	197,700	39,540
20-4540.5063 RENT AND LEASES	-	-	-	-	-	-	-	-	-	-	-	-	-	Rental of construction/office trailer for use during renovation.	-	-	-	-	-
20-4540.5065 PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
20-4540.5084 CONSTRUCTION IN PROGRESS	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Total - Public Safety	*56,854*	*145,878*	*225,160*	*291,500*	*298,788*	*331,257*	*313,914*	*321,761*	*329,805*	*338,051*	*372,752*	*355,164*	*364,044*		145,878	225,160	79,282	291,500	66,340
20-0000.0000 Audit	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
20-4640.5025 NON-CAPITAL TOOLS & EQUIPMENT	8,863	39,554	-	-	-	-	-	-	-	-	-	-	-		39,554	-	(39,554)	-	-
20-4640.5026 MAINT & SERVICE CONTRACTS	13,929	13,834	17,000	23,630	24,221	24,826	25,447	26,083	26,735	27,404	28,089	28,791	29,511	Provision for facilities maintenance = 2% of insured building value including wash station.	13,834	17,000	3,166	23,630	6,630
20-4640.5063 RENT AND LEASES	5,692	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
20-4640.5065 PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Total - Building	*2,618*	*11,636*	*125,000*	*30,000*	*30,750*	*31,519*	*32,307*	*33,114*	*33,942*	*34,791*	*35,661*	*36,552*	*37,466*		11,636	125,000	113,364	30,000	(95,000)
20-0000.0000 Audit	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
20-4840.5024 IT EQUP, SOFTWARE & SVCS	-	-	2,000	2,000	2,050	2,101	2,154	2,208	2,263	2,319	2,377	2,437	2,498	Net Cert Pro Cameras	-	2,000	2,000	2,000	-
20-4840.5025 NON-CAPITAL TOOLS & EQUIPMENT	-	7,500	7,500	7,688	7,880	8,077	8,279	8,486	8,698	8,915	9,138	9,366	9,601	Provision for Fitness Room equipment	7,500	7,500	-	7,688	187
20-4840.5026 MAINT & SERVICE CONTRACTS	27,719	107,434	96,000	117,840	120,786	123,806	126,901	130,073	133,325	136,658	140,075	143,577	147,166	Provision for facilities maintenance 1% of insured building value. A lesser maintenance % used for Rec Dept as this Dept has full-time maintenance staff.	107,434	96,000	(11,434)	117,840	21,840
Total - Recreation	*27,719*	*114,934*	*105,500*	*127,528*	*130,716*	*133,984*	*137,333*	*140,766*	*144,286*	*147,893*	*151,590*	*155,380*	*159,264*		114,934	105,500	(9,434)	127,528	22,028
20-0000.0000 Audit	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
20-6820.5020 ELECTRIC AND GAS	-	-	700	791	811	831	852	873	895	917	940	964	988	Public Dock (Dominion Energy rate increase estimated at 13%)	-	700	700	791	91
20-6820.5026 MAINT & SERVICE CONTRACTS	-	4,600	5,000	5,125	5,253	5,384	5,519	5,657	5,798	5,943	6,092	6,244	6,400	Public Dock Maintenance	4,600	5,000	400	5,125	125
20-6820.5062 INSURANCE	-	39,841	63,000	64,260	65,545	66,856	68,193	69,557	70,948	72,367	73,815	75,291	76,797	Budget includes 29% of ($221k) insurance for public dock.	39,841	63,000	23,159	64,260	1,260
Total - Marina Public Dock	-	*44,441*	*68,700*	*70,176*	*71,609*	*73,072*	*74,564*	*76,087*	*77,642*	*79,228*	*80,847*	*82,499*	*84,185*		44,441	68,700	24,259	70,176	1,476
20-4140.5085 Capital Outlay	2,074,597	2,948,139		-	-	-	-	-	-	-	-	-	-				-	-	-
Cash Funded (Dashboard)	-	-		-	-	-	-	-	-	-	-	-	-				-	-	-
Cash Funded (CIP)	-	-	4,365,878	4,561,500	8,438,500	2,875,500	878,500	830,500	483,715	2,120,715	3,993,465	646,715	151,715	Metal doors $40k, elevator $70k, Upgrade AV Council Chambers $60k, PD- SUV $64k, truck $67k, high water equipment $30k, drone $40.5k, PW- small drainage $100k, other drainage $250k, design & permit Myrtle $100k, 38th and 41st drainage $2M, Waterway Blvd $1.625k, BD-truck $45k, RD- upgrade IT $60k, FB-art $10K	-	4,365,878	4,365,878	4,561,500	195,622
Total - Capital Outlay	2,074,597	2,948,139	4,365,878	4,561,500	8,438,500	2,875,500	878,500	830,500	483,715	2,120,715	3,993,465	646,715	151,715		2,948,139	4,365,878	1,417,739	4,561,500	195,622
20-4140.5085 CAPITAL OUTLAY	2,074,597	2,948,139	4,365,878	4,561,500	8,438,500	2,875,500	878,500	830,500	483,715	2,120,715	3,993,465	646,715	151,715	Metal doors $40k, elevator $70k, Upgrade AV Council Chambers $60k, PD- SUV $64k, truck $67k, high water equipment $30k, drone $40.5k, PW- small drainage $100k, other drainage $250k, design & permit Myrtle $100k, 38th and 41st drainage $2M, Waterway Blvd $1.625k, BD-truck $45k, RD- upgrade IT $60k, FB-art $10K	2,948,139	4,365,878	1,417,739	4,561,500	195,622
Proposed Operating Expenses																	-		-
Recurring Annually	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Structured	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Total - Proposed Operating Expenses	-	-	-	-		-	-	-	-	-	-	-	-		-	-	-	-	-
Debt service (existing):					-												-		-
Principal	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Total - Debt service (existing):	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Debt service (proposed):																	-		-
Principal repayments	-	-	-	-	-	-	-	-	-	-	-	-	-	Sand Retention Methods $4m (Groins) FY28 debt service 1.78	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	Sand Retention Methods $4m (Groins) FY28 debt service 1.78	-	-	-	-	-
Total - Debt service (proposed):	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Total expenditures	2,288,256	3,783,157	5,034,238	5,137,334	9,028,408	3,504,828	1,497,602	1,464,739	1,133,462	2,786,351	4,701,630	1,345,308	867,397		835,018	5,034,238	4,199,220	5,137,334	103,096
Actual growth	47.13%	65.33%	33.07%	2.05%	75.74%	-61.18%	-57.27%	-2.19%	-22.62%	145.83%	68.74%	-71.39%	-35.52%		n/a	n/a	n/a	5	#VALUE!
Revenues over (under) expenditures	(1,421,398)	(1,216,631)	(538,527)	(1,455,446)	(6,624,898)	(1,177,010)	(1,184,638)	(1,171,821)	(857,088)	(2,523,008)	(4,447,430)	(1,104,351)	(631,647)		1,731,508	(538,527)	(2,270,035)	(1,455,446)	(916,919)
Other Financing Sources (Uses):																			
20-3500.4504 Sale of Capital Assets	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-

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

		Actual 2024	Actual 2025	Forecast 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032	Projected 2033	Projected 2034	Projected 2035	Projected 2036
20-3500.4512	Debt / Lease Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-
20-3900.4901	Transfers in													
	Transfers in	2,116,340	2,524,143	-	-	-	-	-	-	-	-	-	-	-
	From General Fund	-	-	2,069,887	1,078,523	1,733,396	946,661	410,565	589,450	320,009	2,178,265	4,173,533	482,179	901,436
	From Municipal Accommodations Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
	From State Accommodations Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
	From Hospitality Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
	From Beach Preservation Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
	From Marina Enterprise Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
	From Victim Assistance Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
	From Recreation Building Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total - Transfers in	2,116,340	2,524,143	2,069,887	1,078,523	1,733,396	946,661	410,565	589,450	320,009	2,178,265	4,173,533	482,179	901,436
20-3900.5901	Transfers out													
	Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-
0.0%	To General Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
0.0%	To Municipal Accommodations Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
0.0%	To State Accommodations Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
0.0%	To Hospitality Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
	To Beach Preservation Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
0.0%	To Marina Enterprise Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
0.0%	To Victim Assistance Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
0.0%	To Recreation Building Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total - Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total other financing sources (uses)	2,116,340	2,524,143	2,069,887	1,078,523	1,733,396	946,661	410,565	589,450	320,009	2,178,265	4,173,533	482,179	901,436
	Net change in fund balances	694,942	1,307,512	1,531,360	(376,923)	(4,891,502)	(230,349)	(774,073)	(582,371)	(537,079)	(344,744)	(273,897)	(622,172)	269,789
	Fund Balances:													
	Nonspendable													
	<placeholder>	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total - Nonspendable	-	-	-	-	-	-	-	-	-	-	-	-	-
	Restricted													
	<placeholder>	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total - Restricted	-	-	-	-	-	-	-	-	-	-	-	-	-
	Assigned													
	Capital Projects	10,427,880	12,217,960	13,749,320	13,372,397	8,480,895	8,250,546	7,476,473	6,894,102	6,357,024	6,012,280	5,738,383	5,116,211	5,385,999
	A Drainage	3,207,658	2,725,090	2,725,090	2,725,090	2,725,090	2,725,090	2,725,090	2,725,090	2,725,090	2,725,090	2,725,090	2,725,090	2,725,090
	Other	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total - Assigned	13,635,538	14,943,050	16,474,410	16,097,487	11,205,985	10,975,636	10,201,563	9,619,192	9,082,114	8,737,370	8,463,473	7,841,301	8,111,089
	Unassigned													
	Unassigned fund balance	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total - Unassigned	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Fund Balance	13,635,538	14,943,050	16,474,410	16,097,487	11,205,985	10,975,636	10,201,563	9,619,192	9,082,114	8,737,370	8,463,473	7,841,301	8,111,089
	Total Fund Balance - % of Revenues	457.1%	293.5%	250.9%	338.2%	270.88%	335.19%	1409.97%	1090.16%	1522.87%	357.85%	191.15%	1084.35%	713.26%
	Unassigned Fund Balance - % of Revenues	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Unassigned Fund Balance - % of Expenditures	595.9%	395.0%	327.2%	313.3%	124.12%	313.16%	681.19%	656.72%	801.27%	313.58%	180.01%	582.86%	935.11%
	Net Earnings	694,941	1,307,512	1,531,360	(376,923)	(4,891,502)	(230,349)	(774,073)	(582,371)	(537,079)	(344,744)	(273,897)	(622,172)	269,789

	Actual 2025	Forecast 2026	Increase/Decrease From Actual 2025	Projected 2027	Increase/Decrease From Forecast 2026
	-	-	-	-	-
			-		-
	2,524,143	-	(2,524,143)	-	-
Transfer in from General Fund for current and future capital projects	-	2,069,887	2,069,887	1,078,523	(991,364)
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	2,524,143	2,069,887	(454,256)	1,078,523	(991,364)
			-		-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	2,524,143	2,069,887	(454,256)	1,078,523	(991,364)
			-		-
	4,255,651	1,531,360	(2,724,291)	(376,923)	(1,908,283)
			-		-
			-		-
	-	-	-	-	-
	-	-	-	-	-
			-		-
	-	-	-	-	-
	-	-	-	-	-
			-		-
	12,217,960	13,749,320	1,531,360	13,372,397	(376,923)
	2,725,090	2,725,090	-	2,725,090	-
	-	-	-	-	-
	14,943,050	16,474,410	1,531,360	16,097,487	(376,923)
			-		-
	-	-	-	-	-
	-	-	-	-	-
	293.5%	250.9%	-42.6%	338.2%	87.2%
	0.0%	0.0%	0.0%	0.0%	0.0%
	1789.5%	327.2%	-1462.3%	313.3%	-13.9%
	4,255,651	1,531,360	(2,724,291)	(376,923)	(1,908,283)

City of Isle of Palms, SC

FY27 Budget Planning Model
Final
Municipal Accommodations Fee Fund

		Actual 2024	Actual 2025	Forecast 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032	Projected 2033	Projected 2034	Projected 2035	Projected 2036		Actual 2025	Forecast 2026	Increase/Decrease From Actual 2025	Projected 2027	Increase/Decrease From Forecast 2026
	Revenues:																			
30-3450.4105	Accommodation Fee Revenue	1,667,828	2,067,091	2,128,103	2,170,665	2,214,078	2,258,360	2,303,527	2,349,598	2,396,590	2,444,521	2,493,412	2,543,280	2,594,146	Budget based on average of last 12 months of actual collections. Long-term forecast assumes 2% annual increase.	2,067,091	2,128,103	61,012	2,170,665	42,562
30-3450.4106	County Accommodations Fee Revenue	670,238	816,000	918,629	946,188	965,112	984,414	1,004,102	1,024,184	1,044,668	1,065,561	1,086,872	1,108,610	1,130,782	Budget based on average of last 12 months of actual collections. Long-term forecast assumes 2% annual increase.	816,000	918,629	102,629	946,188	27,559
30-3500.4505	Interest	165,086	206,256	217,685	232,129	261,548	302,479	357,988	407,968	448,356	475,674	479,104	487,528	442,062	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	4,166,989		3,089,347	3,264,417	175,070	3,348,982	84,565
	Actual growth	-8.09%	23.42%	5.67%	2.59%	2.74%	3.04%	3.40%	3.17%	2.85%	2.47%	1.85%	1.97%	0.67%		23.42%	n/a	n/a	8.40%	2.59%
	Expenditures:																			
30-4100-0000	Audit	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
30-4120.5020	ELECTRIC AND GAS	407	383	400	452	463	475	487	499	511	524	537	551	564	Lights for City's Welcome Sign (Dominion Energy rate increase estimated at 13%)	383	400	17	452	52
30-4120.5024	IT EQUP, SOFTWARE & SVCS	225	(49,750)	-	-	-	-	-	-	-	-	-	-	-		(49,750)	-	49,750	-	-
30-4120.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
30-4120.5026	MAINT & SERVICE CONTRACTS	34,048	47,327	75,000	76,875	78,797	80,767	82,786	84,856	86,977	89,151	91,380	93,665	96,006	Provision for annual trimming of all roadside palm trees between Breach Inlet and 57th Ave + 19 Palm at Rec Dept ($34k) and refinish approx. 7 street print crosswalks ($42k)	47,327	75,000	27,673	76,875	1,875
30-4120.5054	STREET SIGNS	12,459	18,428	17,000	17,425	17,861	18,307	18,765	19,234	19,715	20,208	20,713	21,231	21,761	Parking management outsourced. Replacement signs as needed (resident parking only, parallel parking only, beach parking). Includes funds to add/repl new beach path signs.	18,428	17,000	(1,428)	17,425	425
30-4120.5065	PROFESSIONAL SERVICES	719	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
30-4120.5079	MISC. & CONTINGENCY EXP	31,714	44,570	40,000	41,000	42,025	43,076	44,153	45,256	46,388	47,547	48,736	49,955	51,203	($24k) contract for holiday decorations including installation of Front Beach lights and holiday tree, all bulbs and supplies and storage. Added $8K for mounting wreaths. Provision for lighting oak trees at end of the IOP Connector ($5k), US flags ($3k).	44,570	40,000	(4,570)	41,000	1,000
	Total - General Government	*79,572*	*60,958*	*132,400*	*135,752*	*139,146*	*142,624*	*146,190*	*149,845*	*153,591*	*157,431*	*161,366*	*165,401*	*169,536*		*60,958*	*132,400*	*71,442*	*135,752*	*3,352*
30-4400.0000	Audit	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
30-4420.5021	TELEPHONE/CABLE	13,015	16,312	20,000	20,500	21,013	21,538	22,076	22,628	23,194	23,774	24,368	24,977	25,602	Comcast service for IOP Connector camera and Marina pier feed. Increased modem speed for pier cameras.	16,312	20,000	3,688	20,500	500
30-4420.5026	MAINT & SERVICE CONTRACTS	13,486	10,073	14,000	14,350	14,709	15,076	15,453	15,840	16,236	16,642	17,058	17,484	17,921	Covers pooper scooper stations, supplies and Doody Calls	10,073	14,000	3,927	14,350	350
30-4420.5067	CONTRACTED SERVICES	17,388	37,445	40,000	41,000	42,025	43,076	44,153	45,256	46,388	47,547	48,736	49,955	51,203	Provision for Charleston County Sheriff 1 Deputy assistance. Includes additional support cost shared with IOP County Park. Replaced with 2 BSOs.	37,445	40,000	2,555	41,000	1,000
	Total - Public Safety	*43,889*	*63,830*	*74,000*	*75,850*	*77,746*	*79,690*	*81,682*	*83,724*	*85,817*	*87,963*	*90,162*	*92,416*	*94,726*		*63,830*	*74,000*	*10,170*	*75,850*	*1,850*
30-4600.0000	Audit	525	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
30-4620.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
30-4620.5026	MAINT & SERVICE CONTRACTS	13,226	8,147	47,500	48,688	49,905	51,152	52,431	53,742	55,085	56,463	57,874	59,321	60,804	Charleston Co solid waste disposal fees on Front Beach compactor and beach trash dumpsters ($9,000), right of way maintenance including Island wide trash clean up ($19,500), beach path maint ($2,500), and wayfinding sign maint ($1,500), city owned road patch as needed ($15K).	8,147	47,500	39,353	48,688	1,187
30-4620.5054	STREET SIGNS	2,805	3,971	1,500	3,000	3,075	3,152	3,231	3,311	3,394	3,479	3,566	3,655	3,747	Street signs	3,971	1,500	(2,471)	3,000	1,500
30-4620.5063	RENT AND LEASES	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
30-4620.5086	DRAINAGE	-	179,819	198,668	203,635	208,726	213,944	219,292	224,775	230,394	236,154	242,058	248,109	254,312	Repeat drainage work based on 3-year maintenance rotation (annual ditch maintenance)	179,819	198,668	18,849	203,635	4,967
	Total - Public Works	*16,556*	*191,937*	*247,668*	*255,322*	*261,705*	*268,248*	*274,954*	*281,828*	*288,874*	*296,095*	*303,498*	*311,085*	*318,862*		*191,937*	*247,668*	*55,731*	*255,322*	*7,654*
30-4800.0000	Audit		250	-	-	-	-	-	-	-	-	-	-	-		250	-	(250)	-	-
30-4820.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	8,838	-	-	-	-	-	-	-	-	-	-	-		8,838	-	(8,838)	-	-
	Total - Recreation	-	*9,088*	-	-	-	-	-	-	-	-	-	-	-		*9,088*	-	*(9,088)*	-	-
30-5600.0000	Audit	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
30-5620.5010	PRINT AND OFFICE SUPPLIES	11,286	1,629	1,600	-	11,568	-	11,857	-	12,154	-	12,458	-	12,769	Hurricane re-entry stickers every other year.	1,629	1,600	(29)	-	(1,600)
30-5620.5013	BANK SERVICE CHARGES	49,216	-	-	-	-	-	-	-	-	-	-	-	-	Municipal PCI parking management outsourced	-	-	-	-	-
30-5620.5020	ELECTRIC AND GAS	42,445	43,073	42,000	47,460	48,647	49,863	51,109	52,387	53,697	55,039	56,415	57,825	59,271	Landscape lighting in Front Beach area (Dominion Energy rate increase estimated at 13%)	43,073	42,000	(1,073)	47,460	5,460
30-5620.5021	TELEPHONE/CABLE	1,445	1,413	1,500	1,538	1,576	1,615	1,656	1,697	1,740	1,783	1,828	1,873	1,920	Internet service for Code enforcement tablets ($2,000).	1,413	1,500	87	1,538	37
30-5620.5022	WATER AND SEWER	2,579	4,937	7,800	8,970	9,194	9,424	9,660	9,901	10,149	10,402	10,663	10,929	11,202	Irrigation	4,937	7,800	2,863	8,970	1,170
30-5620.5024	IT EQUP, SOFTWARE & SVCS	17,363	22,081	24,000	24,600	25,215	25,845	26,492	27,154	27,833	28,528	29,242	29,973	30,722	NetCertPro mgt of City-wide traffic camera system, incl maint and add 'l cameras at Marina, Breach Inlet and JCLong & Ocean (8k). Forecast based on Veris Maturity Analysis schedule for T2 System SBITA as defined in GASB 96.	22,081	24,000	1,919	24,600	600
30-5620.5025	NON-CAPITAL TOOLS & EQUIPMENT	4,842	1,892	3,000	6,000	6,150	6,304	6,461	6,623	6,788	6,958	7,132	7,310	7,493	Provision for surveillance camera replacements if needed ($6k).	1,892	3,000	1,108	6,000	3,000
30-5620.5026	MAINT & SERVICE CONTRACTS	10,910	13,591	20,000	28,000	28,700	29,418	30,153	30,907	31,679	32,471	33,283	34,115	34,968	Sidewalks ($5k) parking lot ($10k), irrig ($2.5k), lighting ($2.5k), benches/cans ($2k), road patch ($5k), surveille camera maint ($1.5k).	13,591	20,000	6,409	28,000	8,000
30-5620.5027	MACHINE/EQUIPMENT REPAIR	11,815	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
30-5620.5041	UNIFORMS	97	200	2,000	2,050	2,101	2,154	2,208	2,263	2,319	2,377	2,437	2,498	2,560	BSO Uniforms	200	2,000	1,800	2,050	50
30-5620.5054	STREET SIGNS	2,077	1,127	1,500	2,020	2,071	2,122	2,175	2,230	2,285	2,343	2,401	2,461	2,523	Replace Front Beach parking signs as needed.	1,127	1,500	373	2,020	520
30-5620.5062	INSURANCE	1,236	1,781	2,600	2,665	2,732	2,800	2,870	2,942	3,015	3,091	3,168	3,247	3,328	Property & liability coverage on parking kiosks, lights and fixtures in Front Beach area	1,781	2,600	819	2,665	65
30-5620.5065	PROFESSIONAL SERVICES	4,155	395	-	-	-	-	-	-	-	-	-	-	-		395	-	(395)	-	-
30-5620.5067	CONTRACTED SERVICES	17,800	7,600	18,000	18,180	18,635	19,100	19,578	20,067	20,569	21,083	21,610	22,151	22,704	Beach recycling collection and glass recycling	7,600	18,000	10,400	18,180	180
30-5620.5079	MISC. & CONTINGENCY EXP	615	-	500	1,010	1,035	1,061	1,088	1,115	1,143	1,171	1,201	1,231	1,261	Provision for unanticipated costs.	-	500	500	1,010	510
	Total - Non-Departmental	*177,881*	*99,719*	*124,500*	*142,493*	*157,623*	*149,706*	*165,306*	*157,285*	*173,371*	*165,248*	*181,836*	*173,613*	*190,723*		*99,719*	*124,500*	*24,781*	*142,493*	*17,993*
30-4120.5085	Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Cash Funded (Dashboard)	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Cash Funded (CIP)	537,630	282,098	287,000	473,500	971,200	171,200	787,200	449,200	1,120,715	197,715	171,715	182,715	104,715	PD- SUV $64k, drone $40.5k, cradle point $33k, JD mule $27k, Sea Doo $18k, radios $27.5k, PW- water pumps $20k, dominion underground lines $131k, RD- exterior lights $25k, 2 tennis court $62.5k, FB-future expense $25K	282,098	287,000	4,902	473,500	186,500
	Proposed Operating Expenses																		-	-
	Recurring Annually	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Structured	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-

City of Isle of Palms, SC
FY27 Budget Planning Model
Final
Municipal Accommodations Fee Fund

		Actual 2024	Actual 2025	Forecast 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032	Projected 2033	Projected 2034	Projected 2035	Projected 2036		Actual 2025	Forecast 2026	Increase/Decrease From Actual 2025	Projected 2027	Increase/Decrease From Forecast 2026
	Revenues:																			
	Total - Proposed Operating Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Debt service (existing):																	-		-
30-4120.5009	Principal	136,778	130,753	131,795	142,081	148,357	89,588	91,021	92,477	-	-	-	-	-	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	3,288,427		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 Proiects Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To State Accommodations Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Hospitality Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	To Beach Preservation Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-	(5,284,186)	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)	(7,584,186)		(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)	(7,584,186)		(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	(4,295,759)		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	12,558,535		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	12,558,535		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	12,808,535		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%	307.38%		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%	1457.90%		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	(4,295,759)		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	68,919	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	1,679,419		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	943,304		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	-	-	-	-	-	-	-	-	-	-	-	-	(1,321,046)		-	-	-	-	-
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)	(1,896,046)
	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)	(1,896,046)
	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	(952,742)
	Fund Balances:													
	Nonspendable													
	<placeholder>	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total - Nonspendable	-	-	-	-	-	-	-	-	-	-	-	-	-
	Restricted													
	Tourism Related	2,046,253	1,766,191	1,674,100	1,630,367	1,536,363	1,960,937	2,328,163	2,785,275	3,168,535	3,339,072	3,590,393	3,706,767	2,754,025
	Total - Restricted	2,046,253	1,766,191	1,674,100	1,630,367	1,536,363	1,960,937	2,328,163	2,785,275	3,168,535	3,339,072	3,590,393	3,706,767	2,754,025
	Assigned													
	Front Beach Maintenance	-	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
	Total - Assigned	-	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
	Unassigned													
	Unassigned fund balance	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total - Unassigned	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Fund Balance	2,046,253	2,016,191	1,924,100	1,880,367	1,786,363	2,210,937	2,578,163	3,035,275	3,418,535	3,589,072	3,840,393	3,956,767	3,004,025
	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%	408.09%
	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	(952,742)

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	171,482	183,667	215,196	250,703	279,871	308,482	319,083	285,649	266,124	166,716	Interest income based on 3% annual rate of LGIP investment balance.	247,037	220,497	(26,540)	171,482	(49,015)
50-3450.4111	GRANT INCOME	12,352	4,184	-	4,001	-	-	-	-	-	-	-	-	-	SCMIT grant for 50% reimbursement of body armor	4,184	-	(4,184)	4,001	4,001
	Proposed Operating Revenue																			-
	Recurring Annually	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Structured	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Proposed Operating Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total revenues	3,610,788	3,827,592	3,837,389	3,864,713	3,946,682	4,053,471	4,165,743	4,273,212	4,381,690	4,473,755	4,523,414	4,588,645	4,575,687		3,827,592	3,837,389	9,797	3,864,713	27,324
	Actual growth	-1.32%	6.00%	0.26%	0.71%	2.12%	2.71%	2.77%	2.58%	2.54%	2.10%	1.11%	1.44%	-0.28%		#DIV/0!	n/a	n/a	0.97%	0.71%
	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	660,000	507,000	184,500	678,000	391,500	346,000	223,000	627,500	304,500	885,500		216,024	815,667	599,643	660,000	(155,667)
	Proposed Operating Expenses																	-		-
	Recurring Annually	-	-		-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Structured	-	-		-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Proposed Operating Expenses	-	-		-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Debt service (existing):																	-		-
50-4520.5009	Principal	82,439	83,815	83,815	87,048	88,641	90,263	-	-	-	-	-	-	-	Debt service for 75' ladder truck.	83,815	83,815	-	87,048	3,233
50-4520.5011	Interest	9,476	8,099	8,099	4,867	3,274	1,652	-	-	-	-	-	-	-	Debt service for 75' ladder truck.	8,099	8,099	-	4,867	(3,232)
	Total - Debt service (existing):	91,915	91,914	91,914	91,915	91,915	91,915	-	-	-	-	-	-	-		91,914	91,914	-	91,915	1
	Debt service (proposed):																	-		-
	Principal repayments	-	-		-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Interest	-	-		-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Debt service (proposed):	-	-		-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total expenditures	1,738,692	1,703,262	2,408,502	2,342,490	2,216,148	1,933,897	2,376,735	2,132,516	2,130,351	2,051,766	2,501,788	2,225,445	2,854,266		1,703,262	2,408,502	867,344	2,342,490	(66,012)
	Actual growth	-2.07%	-2.04%	41.41%	-2.74%	-5.39%	-12.74%	22.90%	-10.28%	-0.10%	-3.69%	21.93%	-11.05%	28.26%		-2.04%	n/a	n/a	37.53%	-2.74%
	Revenues over (under) expenditures	1,872,096	2,124,330	1,428,887	1,522,223	1,730,534	2,119,574	1,789,008	2,140,696	2,251,339	2,421,989	2,021,626	2,363,199	1,721,421		2,124,330	1,428,887	(857,547)	1,522,223	93,336

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:																			
	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)	-	-	-	-	-	-	-	-	(6,605,232)	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)	(9,108,232)		(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)	(9,108,232)		(1,262,453)	(1,410,781)	(148,328)	(1,464,584)	(53,803)
	Net change in fund balances	738,949	861,877	18,106	57,640	766,894	1,366,574	1,036,008	937,696	998,339	(281,011)	(1,981,374)	660,199	(7,386,811)		861,877	18,106	(1,005,875)	57,640	39,534
	Fund Balances:																			
	Nonspendable																			
	<placeholder>	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Nonspendable	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Restricted																	-		-
	Tourism Related	4,893,009	5,504,887	5,522,993	5,580,633	6,347,527	7,714,101	8,750,110	9,687,805	10,686,145	10,405,134	8,423,760	9,083,959	1,697,148		5,504,887	5,522,993	18,106	5,580,633	57,640
	Total - Restricted	4,893,010	5,504,887	5,522,993	5,580,633	6,347,527	7,714,101	8,750,110	9,687,805	10,686,145	10,405,134	8,423,760	9,083,959	1,697,148		5,504,887	5,522,993	18,106	5,580,633	57,640
	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	5,830,633	6,597,527	7,964,101	9,000,110	9,937,805	10,936,145	10,655,134	8,673,760	9,333,959	1,947,148		5,754,887	5,772,993	18,106	5,830,633	75,746
	Total Fund Balance - % of Revenues	135.5%	150.4%	150.4%	150.9%	167.17%	196.48%	216.05%	232.56%	249.59%	238.17%	191.75%	203.41%	42.55%		150.4%	150.4%	184.8%	150.9%	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%	248.9%	297.70%	411.82%	378.68%	466.01%	513.35%	519.32%	346.70%	419.42%	68.22%		337.9%	239.7%	2.1%	248.9%	0.0%
	Net Earnings	738,949	861,877	18,106	57,640	766,894	1,366,574	1,036,008	937,696	998,339	(281,011)	(1,981,374)	660,199	(7,386,811)		861,877	18,106	(1,005,875)	57,640	(804,237)

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
	Growth	-10.79%	23.94%	3%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%		n/a	3%	n/a	2%	n/a
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
	Growth	613.74%	13.57%	-100%	-68.32%	-100.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%		n/a	-100%	n/a	n/a	n/a
58-3450.4111	Federal Grant Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	Applying for all federal grants	-	-	-	-	-
	Growth	n/a	n/a	n/a	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%		n/a	n/a	n/a	n/a	n/a
58-3500.4505	Interest	486,294	465,880	465,546	185,852	58,505	93,359	125,290	152,672	183,430	211,842	244,682	282,662	37,496	Interest income based on 3% annual rate of LGIP investment balance.	465,880	465,546	(334)	185,852	(279,694)
	Growth / Investment Rate	77.72%	-4.20%	0%	3.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%		n/a	0%	n/a	-60%	n/a
58-3500.4501	Miscellaneous Income	-	1,703,089	-	71,000	-	-	-	-	-	-	-	-	-		1,703,089	-	(1,703,089)	71,000	71,000
	Growth	n/a	n/a	-100%	1.00%	-100.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%		n/a	-100%	n/a	n/a	n/a
	Growth	n/a	n/a	n/a	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%		n/a	n/a	n/a	n/a	n/a
	Proposed Operating Revenue																			-
	Recurring Annually	-	-		-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Structured	-	-		-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Proposed Operating Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total revenues	3,010,612	5,208,800	2,593,649	5,751,517	2,272,583	2,351,719	2,428,817	2,502,270	2,580,019	2,656,363	2,738,094	2,825,942	2,631,641		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%	-60.49%	3.48%	3.28%	3.02%	3.11%	2.96%	3.08%	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)	-	-
	Growth	n/a	n/a	-100%	n/a	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%		n/a	-100%	n/a	n/a	n/a
58-4120.5013	Bank Service Charges	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Growth	-	-	n/a	n/a	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%		n/a	n/a	n/a	n/a	n/a
58-4110.5002	Non-Capital Tools and Equipment	-	43	-	-	-	-	-	-	-	-	-	-	-		43	-	(43)	-	-
	Growth	-	-	-100%	n/a	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%		n/a	-100%	n/a	n/a	n/a
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
	Growth	-	-100.00%	n/a	3.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%		n/a	n/a	n/a	n/a	n/a
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)
	Growth	249.43%	449.68%	-11%	-42.75%	-84.00%	-20.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%		n/a	-11%	n/a	-43%	n/a
58-4120.5085	Capital Outlay																			-
	B Cash Funded (Dashboard)	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	B Cash Funded (CIP)	17,950	896,627	-	14,700,330	428,450	387,004	910,664	994,434	718,317	1,382,816	426,435	1,030,679	28,915,049	FY27 includes remaining construction of large scale project- Breach Inlet (800,000cy @ $8.96 = $7,165M) and north end City's portion (799,000cy @ $8.96 = $7,156M) this includes mobilization and estimated project cost. $2M of the total cost estimated in FY26 with remaining $12,320M in FY27. City pays 47% for WD sand placement, which is same % as accommodations fees collected from WD. $250k per year to repair/replace/add beach walkovers to include improved handicapped access. Includes Mobi-mat material for beach accesses as needed ($15k),	896,627	-	(896,627)	14,700,330	14,700,330
58-4120.5084	Construction in Progress	-	-	-	-	-	-	-	-	-	-	-	-	-	Emergency Beach Access Path	-	-	-	-	-
	Growth	-100.00%	-	n/a	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%		n/a	n/a	n/a	n/a	n/a
58-4120.5085	Beach Capital Outlay			50,000	-	-	-	-	-	-	-	-	-	-		-	50,000	50,000	-	(50,000)
	Growth	-100.00%	-	n/a	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%		n/a	n/a	n/a	-100%	n/a
58-4120.5087	Beach Renourishment	1,878,596	769,494		-	-	-	-	-	-	-	-	-	-		769,494	-	(769,494)	-	-
	Growth	-	-59.04%	-100%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%		n/a	-100%	n/a	n/a	n/a
	Beach Nourishment	2,254,859	3,631,031	1,800,399	15,777,434	588,787	515,273	1,040,216	1,125,281	850,472	1,516,294	561,248	1,166,839	29,052,571						
	Proposed Operating Expenses																			-
	Recurring Annually	-	-		-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Structured	-	-		-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Proposed Operating Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Debt service (existing):			-												-	-	-	-	-
	Principal	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Interest	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Debt service (existing):	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Debt service (proposed):			-												-	-	-	-	-
	Principal repayments	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Interest	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Debt service (proposed):	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total expenditures	2,254,859	3,640,050	1,800,399	15,777,434	588,787	515,273	1,040,216	1,125,281	850,472	1,516,294	561,248	1,166,839	29,052,571		3,640,050	1,800,399	(1,839,651)	15,777,434	13,977,034
	Actual growth	448.23%	61.43%	-50.54%	776.33%	-96.27%	-12.49%	101.88%	8.18%	-24.42%	78.29%	-62.99%	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)	1,683,797	1,836,446	1,388,601	1,376,989	1,729,547	1,140,070	2,176,847	1,659,103	(26,420,930)		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	-	-	-	-	-	-	-	-	-	-	-	-	5,284,186		-	-	-	-	-
	% 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	-	-	-	-	-	-	-	-	6,605,232		-	-	-	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	-	-	-	-	-	-	-	-	-	-	-	-	1,321,046		-	-	-	-	-
	% 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	-	-	-	-	-	-	-	-	13,210,465		-	-	-	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	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-

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
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	-	-	-	-	-	-	-	-	13,210,465		(127,040)	-	127,040	802,073	802,073
	Net change in fund balances	755,753	1,441,710	793,250	(9,223,844)	1,683,797	1,836,446	1,388,601	1,376,989	1,729,547	1,140,070	2,176,847	1,659,103	(13,210,465)		1,441,710	793,250	(648,460)	(9,223,844)	(10,017,093)
	Fund Balances:																			
	Nonspendable																			
	<placeholder>	-	-		-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Nonspendable	-	-		-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Restricted															-	-	-	-	-
	Beach Preservation	9,101,476	10,543,186	11,336,436	2,112,592	3,796,389	5,632,835	7,021,436	8,398,425	10,127,972	11,268,041	13,444,888	15,103,991	1,893,526		10,543,186	11,336,436	793,250	2,112,592	(9,223,844)
	Total - Restricted	9,101,476	10,543,186	11,336,436	2,112,592	3,796,389	5,632,835	7,021,436	8,398,425	10,127,972	11,268,041	13,444,888	15,103,991	1,893,526		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	9,101,476	10,543,186	11,336,436	2,112,592	3,796,389	5,632,835	7,021,436	8,398,425	10,127,972	11,268,041	13,444,888	15,103,991	1,893,526		10,543,186	11,336,436	793,250	2,112,592	-
	Total Fund Balance - % of Revenues	302.3%	202.4%	437.1%	32.2%	167.05%	239.52%	289.09%	335.63%	392.55%	424.19%	491.03%	534.48%	11.95%		202.4%	437.1%	-30.3%	32.2%	0.0%
	Unassigned Fund Balance - % of Revenues	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		0.0%	0.0%	0.0%	0.0%	0.0%
	Unassigned Fund Balance - % of Expenditures	403.6%	289.6%	629.7%	13.4%	644.78%	1093.18%	675.00%	746.34%	1190.86%	743.13%	2395.54%	1294.44%	6.52%		289.6%	629.7%	-43.1%	13.4%	0.0%
	Net Earnings	755,753	1,441,710	793,250	(9,223,844)	1,683,797	1,836,446	1,388,601	1,376,989	1,729,547	1,140,070	2,176,847	1,659,103	(13,210,465)		1,441,710	793,250	(648,460)	(9,223,844)	(10,017,093)
	Debt Service Coverage	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total Revenues & Transfers In	3,010,612	5,208,800	2,593,649	6,553,590	2,272,583	2,351,719	2,428,817	2,502,270	2,580,019	2,656,363	2,738,094	2,825,942	15,842,106		5,208,800	2,593,649	2,593,649	6,553,590	-
	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		2,091,950	1,750,399	1,750,399	1,077,104	-
	Cash Funded Capital Outlay	1,896,546	1,666,121	50,000	14,700,330	428,450	387,004	910,664	994,434	718,317	1,382,816	426,435	1,030,679	28,915,049		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 Projects Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Municipal Accommodations Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To State Accommodations Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Hospitality Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Beach Preservation Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Marina Enterprise Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Victim Assistance Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total other financing sources (uses)	73,683	700,652	-	-	-	-	-	-	-	-	-	-	-		700,652	-	(700,652)	-	-
	Net change in fund balances	239,385	816,532	126,807	116,774	119,941	123,188	126,524	129,951	133,471	137,087	140,803	144,620	148,541		816,532	126,808	(689,725)	116,774	(10,027)
	Fund Balances:																			
	Nonspendable															-	-	-	-	-
	<placeholder>	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Nonspendable	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Restricted															-	-	-	-	-
	<placeholder>	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Restricted	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Assigned															-	-	-	-	-
	Assigned	3,406,089	4,222,621	4,349,428	4,466,202	4,586,143	4,709,331	4,835,855	4,965,805	5,099,276	5,236,364	5,377,167	5,521,786	5,670,327		4,222,621	4,349,428	126,807	4,466,202	116,774
	Total - Assigned	3,406,089	4,222,621	4,349,428	4,466,202	4,586,143	4,709,331	4,835,855	4,965,805	5,099,276	5,236,364	5,377,167	5,521,786	5,670,327		4,222,621	4,349,428	126,807	4,466,202	116,774
	Unassigned															-	-	-	-	-
	Unassigned fund balance	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Unassigned	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total Fund Balance	3,406,089	4,222,621	4,349,428	4,466,202	4,586,143	4,709,331	4,835,855	4,965,805	5,099,276	5,236,364	5,377,167	5,521,786	5,670,327		4,222,621	4,349,428	126,807	4,466,202	116,774
	Total Fund Balance - % of Revenues	1413.6%	493.8%	3389.9%	3428.1%	3428.16%	3428.17%	3428.18%	3428.19%	3428.20%	3428.21%	3428.22%	3428.23%	3428.24%		493.8%	3389.9%	-17.4%	3428.1%	5917.9%
	Unassigned Fund Balance - % of Revenues	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		0.0%	0.0%	0.0%	0.0%	0.0%
	Unassigned Fund Balance - % of Expenditures	217780.6%	10916.2%	289954.4%	33068.0%	33142.56%	33202.74%	33263.21%	33323.98%	33385.04%	33446.40%	33508.06%	33570.02%	33632.28%		10916.2%	290147.8%	-341.0%	33068.3%	973.1%
	Net Earnings	239,385	816,532	126,807	116,774	119,941	123,188	126,524	129,951	133,471	137,087	140,803	144,620	148,541		816,532	126,808	(689,725)	116,774	(10,027)

City of Isle of Palms, SC
FY27 Budget Planning Model
Final
Fire Department 1% Fund

		Actual 2024	Actual 2025	Forecast 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032	Projected 2033	Projected 2034	Projected 2035	Projected 2036	NOTES	Actual 2025	Forecast 2026	Increase/Decrease From Actual 2025	Projected 2027	Increase/Decrease From Forecast 2026
	Revenues:																			
40-3450.4120	VFD 1% REBATE	227,860	283,493	341,022	349,547	358,286	367,243	376,424	385,835	395,480	405,367	415,502	425,889	436,536	Firemen's Insurance and Inspection Funds	283,493	341,022	57,529	349,547	8,526
40-3500.4505	INTEREST	775	710	625	373	462	555	653	755	861	973	1,089	1,210	1,336	Interest income based on 3% annual rate of LGIP investment balance.	710	625	(85)	373	(252)
	Proposed Operating Revenue																			-
	Recurring Annually	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Structured	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Proposed Operating Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total revenues	228,635	284,203	341,647	349,920	358,748	367,798	377,077	386,589	396,342	406,340	416,590	427,099	437,873		284,203	341,647	57,444	349,920	8,273
	Actual growth	9.48%	24.30%	20.21%	2.42%	2.52%	2.52%	2.52%	2.52%	2.52%	2.52%	2.52%	2.52%	2.52%		n/a	20.21%	n/a	2.42%	n/a
	Expenditures:																			
40-4520.5013	BANK SERVICE CHARGES	48	53	200	205	210	215	221	226	232	238	244	250	256	FD1% Fund	53	200	147	205	5
40-4520.5014	MEMBERSHIPS AND DUES	-	6,867	7,155	7,334	7,517	7,705	7,898	8,095	8,298	8,505	8,718	8,936	9,159	FD1% Fund	6,867	7,155	288	7,334	179
40-4520.5021	TELEPHONE/CABLE	4,228	5,854	5,100	5,228	5,358	5,492	5,629	5,770	5,914	6,062	6,214	6,369	6,528	FD1% Fund	5,854	5,100	(754)	5,228	128
40-4520.5025	NON-CAPITAL TOOLS & EQUIPEMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	FD1% Fund	-	-	-	-	-
40-4520.5041	UNIFORM	-	-	-	-	-	-	-	-	-	-	-	-	-	FD1% Fund	-	-	-	-	-
40-4520.5062	INSURANCE	218,050	272,255	343,124	329,399	337,634	346,075	354,727	363,595	372,685	382,002	391,552	401,341	411,374	FD1% Fund. This line item includes contributions to the Fireman's Retirement Fund	272,255	343,124	70,869	329,399	(13,725)
40-4520.5079	MISCELLANEOUS	1,890	235	1,375	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	FD1% Fund	235	1,375	1,140	2,000	625
	Total - Expenditures:	224,216	285,265	356,957	344,166	352,720	361,488	370,475	379,687	389,129	398,807	408,727	418,895	429,318		285,264	356,957	71,690	344,165	(12,789)
	Debt service (existing):																			
	Principal	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Interest	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Debt service (existing):	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Debt service (proposed):															-	-	-	-	-
	Principal repayments	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Interest	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Debt service (proposed):	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total expenditures	224,216	285,265	356,957	344,166	352,720	361,488	370,475	379,687	389,129	398,807	408,727	418,895	429,318		285,264	356,957	71,690	344,165	(12,789)
	Actual growth	13.48%	27.23%	25.13%	-3.58%	2.49%	2.49%	2.49%	2.49%	2.49%	2.49%	2.49%	2.49%	2.49%		n/a	25.13%	n/a	-3.58%	n/a
	Revenues over (under) expenditures	4,419	(1,062)	(15,310)	5,754	6,028	6,310	6,602	6,902	7,213	7,533	7,863	8,204	8,555		(1,061)	(15,310)	(14,246)	5,754	21,062
	Other Financing Sources (Uses):																			
	Sale of Capital Assets	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Lease Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Transfers in															-	-	-	-	-
68-3900.4901	Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From General Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From Capital Projects Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From Municipal Accommodations Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From State Accommodations Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From Hospitality Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From Beach Preservation Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From Marina Enterprise Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	From Victim Assistance Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Transfers out															-	-	-	-	-
	Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To General Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Capital Projects Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Municipal Accommodations Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To State Accommodations Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Hospitality Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Beach Preservation Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Marina Enterprise Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Victim Assistance Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Net change in fund balances	4,419	(1,062)	(15,310)	5,754	6,028	6,310	6,602	6,902	7,213	7,533	7,863	8,204	8,555		(1,061)	(15,310)	(15,310)	5,754	21,065
	Fund Balances:																			
	Nonspendable															-	-	-	-	-
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	Total - Nonspendable	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Restricted															-	-	-	-	-
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	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	170000	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	64000	-	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				67000	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				21500	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				18000	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	64000	-	-	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				40500	40,500	40,500	40,500	40,500	41,715	41,715	41,715	41,715	41,715
85	On	In-Car Cradlepoint (16 patrol vehicles)	Police	Cash	Municipal Accommodations Fee Fund				33000	8,700	8,700	8,700	8,700	38,000	9,000	9,000	9,000	9,000

	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
1																		
2	**City of Isle of Palms, SC**																	
3	FY27 Budget Planning Model																	
4																		
5																		
6	**Capital Improvement Plan**																	
7					New, Major Changes, Deferred from FY26													
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				64000									
87	On	Beach services 4WD pickup	Police	Cash	State Accommodations Tax Fund					50,000							64,000	
88	On	(2) 2025 Yamaha ATV Beach services utility	Police	Cash	State Accommodations Tax Fund			22,000		23,000			26,000			29,000		
89	On	Low speed vehicles (LSVs) for parking mgt	Police	Cash	State Accommodations Tax Fund								-					
90	On	Front Beach surveillance system (approx. 7 cameras)	Police	Cash	State Accommodations Tax Fund					35,000					40,000			
91	On	Computer servers per VC3 recommendation (need more information)	Police	Cash	State Accommodations Tax Fund			18,000	18000			21,000	22,000				26,000	
92	On	Speed radar & trailer	Police	Cash	State Accommodations Tax Fund			20,000										
93	On	Solar radar sign	Police	Cash	State Accommodations Tax Fund				8500									
94	On	Police & Court Records Management System (cloudbase Civic RMS)	Police	Cash	State Accommodations Tax Fund				70000	21,500	22,000	22,500	23,000	23,500	24,000	24,500	25,000	25,500
95	On	Add automatic license plate reader for IOP Connector for investigative purposes. Recurring $5k fee for subscription	Police	Cash	State Accommodations Tax Fund					13,000				15,000				
96	On	Taser (Conducted Energy Weapons) Upgrade	Police	Cash	State Accommodations Tax Fund													
97	On	Public Safety Building access control system (1/2 Police)	Police	Cash	State Accommodations Tax Fund													
98	On	Public Safety Drone (Drone as First Responder Software)	Police	Cash	State Accommodations Tax Fund													
99	On	PSB Gate 50%	Police	Cash	State Accommodations Tax Fund			6,000										
100	On	AI traffic signal	Police	Cash	State Accommodations Tax Fund				100000	12,000	12,000	12,000	12,000	12,000	12,500	12,500	12,500	12,500
101	On	*Currently 26 Patrol Vehicles total on average are replaced in the 6th year.*	Police	Cash														
102	Off					-	-	301,000	568500	708,700	339,200	341,700	375,200	423,215	373,215	369,715	553,215	305,715
103	On	**Fire Department**																
104	On	2009 E-One Typhoon Fire Engine E1001 (Pumper) (LT 24 mths) Station 1 (Moved from FY25 to FY28 & $1M to $1.5M).	Fire	Cash	Capital Projects Fund					1,500,000								
105	On	2003 E-One Cyclone II Tower TW1002 95' Ladder Truck (LT 24 mths) ($1M to $2.5M)	Fire	New Debt	General Fund				2,500,000									
106	On	2023 Ford F-150 SQ1001 Squad Station 1	Fire	Cash	Capital Projects Fund							125,000						
107	On	High-Water Vehicle (Future Year)	Fire	Cash	Capital Projects Fund				0	365,000								
108	On	High Water Equipment & Trailer (Suit and Raft)	Fire	Cash	Capital Projects Fund				30000									
109	On	One Thermal imaging camera (we have 4) in future repl all at once	Fire	Cash	Capital Projects Fund			20,000					70,000					
110	On	Porta-Count machine for SCBA mask fit testing (only w/ failure)	Fire	Cash	Capital Projects Fund						30,000							
111	On	Battery operated combination extrication tool for Sta2	Fire	Cash	Capital Projects Fund						20,000							
112	On	New airbags and hoses for vehicle accident extrications	Fire	Cash	Capital Projects Fund								12,000					
113	On	Two (2) portable deck guns to be mounted on pumper trucks ($10K to $9K)	Fire	Cash	Capital Projects Fund													
114	On	Public Safety Building Access Control System Station 1 (1/2 FD & 1/2 PD)	Fire	Cash	Capital Projects Fund													
115	On	Body Armor	Fire	Cash	Capital Projects Fund				0		25,000					25,750		
116	On	Drone First Responder Docking System (5 years)	Fire	Cash	Capital Projects Fund				40500	40500	40500	40,500	40,500	41,715	41,715	41,715	41,715	41,715
117	On	2020 F-150 FM1005 Fire Marshall Station 1 (failing transmission/changing	Fire	Cash	Hospitality Tax Fund				75000	-								
118	On	New Rescue Boat (25% City 75% FEMA Grant) Lead time 12 mths. Deferred until FY28. (If grant is not awarded need $1M in FY29)	Fire	Cash	Hospitality Tax Fund			100,000	0	100,000								
119	On	RAD-57 medical monitor for carbon monoxide & oxygen (only w/failure)	Fire	Cash	Hospitality Tax Fund				7000			8,000			9,000			
120	On	All terrain veh (ATVs) for beach patrol, add ambulatory pkg to 1 **Leave as-is(every 3yrs)	Fire	Cash	Hospitality Tax Fund			26,000										
121	On	Physical agility testing equipment, 75% covered with a grant	Fire	Cash	Hospitality Tax Fund							55,000					35,000	
122	On	2020 E-One Typhoon Ladder L1001 - 75' Ladder Truck (~2034)	Fire	Cash	Capital Projects Fund											3,500,000		
123	On	2023 Ford F-150 BC1006 Battalion Chief Station 1	Fire	Cash	Municipal Accommodations Fee Fund							125,000						
124	On	2014 Ford F-150 TK1002 Truck Station 2	Fire	Cash	Municipal Accommodations Fee Fund													
125	On	2022 John Deere Mules ML1001, ML1002 & ML1003	Fire	Cash	Municipal Accommodations Fee Fund				27000	27,000	27,000		28,000	28,000	28,000		29,000	29,000
126	On	2021 Sea-Doo Jet Ski JS1001 Station 1 (Deferred from FY26)	Fire	Cash	Municipal Accommodations Fee Fund			18,000	18000			20,000				20,000		
127	On	2022 Sea-Doo Jet Ski JS1002 Station 2	Fire	Cash	Municipal Accommodations Fee Fund								20,000					
128	On	New Rescue Boat (25% City 75% FEMA Grant) Lead time 12 mths. Deferred until FY28. (If grant is not awarded need $1M in FY29)	Fire	Cash	Municipal Accommodations Fee Fund			100,000		100,000								
129	On	Radios & Flash Upgrade TDMA (in-car & walkies)	Fire	Cash	Municipal Accommodations Fee Fund				27500	275,000		-						
130	On	Two Ram extrication devices	Fire	Cash	Municipal Accommodations Fee Fund					15,000								
131	On	Two (2) Battery powered Positive Pressure Ventilation (PPV) fans	Fire	Cash	Municipal Accommodations Fee Fund			12,000										
132	On	Two cardiac monitors for Paramedic program	Fire	Cash	Municipal Accommodations Fee Fund								130,000					
133	On	SCBA (self contained breathing apparatus) Evaluate in FY32	Fire	Cash	Municipal Accommodations Fee Fund									350,000				
134	On	High-rise kits requited for automatic aid	Fire	Cash	Municipal Accommodations Fee Fund													
135	On	Training Room Technologies/IT Replacement & Upgrades for MEOC & Training Classes	Fire	Cash	Municipal Accommodations Fee Fund										20,000			
136	On	Door Access Controls at Fire Station No. 2 to match Fire Sta. No. 1	Fire	Cash	Municipal Accommodations Fee Fund													
137	On	2021 E-One Typhoon Fire Engine E1002 (Pumper) (LT 24 mths) Station 2	Fire	Cash	Capital Projects Fund										1,500,000			
138	On	2023 Ford Expedition C1001 Fire Chief Station 1	Fire	Cash	State Accommodations Tax Fund							85,000						
139	On	2019 Ford F-150 BC1004 Battalion Chief Station 1	Fire	Cash	State Accommodations Tax Fund				75000								75,000	
140	On	2017 Sea-Doo Jet Ski JS1003 Station 1	Fire	Cash	State Accommodations Tax Fund						19,000				20,000			
141	On	2017 Alweld Boat B1017 Flat Bottom	Fire	Cash	State Accommodations Tax Fund				25000									
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	100000									
166	On	2006 Mack Packer (PW2) Rear Loader (18m LT) (Letter of Intent FY24) (Moved from FY25 to FY26 & $250K to $320K)	Public Works	Cash	Hospitality Tax Fund			106,667										
167	On	Side loader	Public Works	Cash	Hospitality Tax Fund				435,000									
168	On	Hopper for 2016 Ford F350 (Replace w/ under CDL 11yd rear loader)	Public Works	Cash	Hospitality Tax Fund													
169	On	2017 Ford F-250 w/ Hopper	Public Works	Cash	Hospitality Tax Fund			68,000							55,000			
170	On	Provision for relocation or improvements to Front Beach Compactor	Public Works	Cash	Hospitality Tax Fund													
171	On	2008 Mack Packer (PW22) Side Loader (18m LT) (Letter of Intent FY24)($255K to $390K)	Public Works	Cash	Municipal Accommodations Fee Fund					430,000								
172	On	2014 Mack w/ 30yd Packer (PW26)	Public Works	Cash	Municipal Accommodations Fee Fund							440,000						
173	On	2016 Mack w/ 30yd Packer (PW16)	Public Works	Cash	Municipal Accommodations Fee Fund									480,000				
174	On	2006 Caterpillar trash loader (keep the old one as reserve)	Public Works	Cash	Municipal Accommodations Fee Fund													
175	On	2022 Chevy 3500 Diesel to trailer jet VAC	Public Works	Cash	Municipal Accommodations Fee Fund									70,000				
176	On	Ford F150 (Public Works Director) (Decreased by $10K)	Public Works	Cash	Municipal Accommodations Fee Fund								50,000					
177	On	Four 4-in flood water pumps as needed (Deferred from FY26 to FY27, will defer out until needed)	Public Works	Cash	Municipal Accommodations Fee Fund				20000									
178	On	Z-track mower for rights of way	Public Works	Cash	Municipal Accommodations Fee Fund			20,000					20,000					
179	On	Jet Vac trailer for stormwater maintenance	Public Works	Cash	Municipal Accommodations Fee Fund							60,000						
180	On	Provision to move electric lines underground. Dominion Energy matches the City's 50% contribution (Moved from FY26 to FY27) 14th Ave, 41st Ave, and 4-in water pumps	Public Works	Cash	Municipal Accommodations Fee Fund			131,000	131000									
181	Off	Repeat drainage work based on 3-year maintenance rotation	Public Works	Cash	Municipal Accommodations Fee Fund			198,668	198668	198,668	198,668	198,668	198,668	198,668	198,668	198,668	198,668	
182	On	2006 Mack Packer (PW2) Rear Loader (18m LT) (Letter of Intent FY24) (Moved from FY25 to FY26 & $250K to $320K)	Public Works	Cash	State Accommodations Tax Fund			106,667										
183	Off	2009 Mack w/ 31yd Loadmaster Packer (PW24) Replace w/ side loader	Public Works	Cash	State Accommodations Tax Fund						435,000							
184	On	2018 Mack w/ 30yd Packer (PW27) (~ FY33)	Public Works	Cash	State Accommodations Tax Fund											510,000		
185	On	2018 Mack Flatbed (PW 28)	Public Works	Cash	State Accommodations Tax Fund							490,000						
186	On	2014 F150 4x4	Public Works	Cash	State Accommodations Tax Fund													
187	On	2019 Dodge Ram 1500 4x4 w/ 6 ft bed (PW-29) (Deferred from FY28 to FY31 to purchase 11yd rear loader FY27)	Public Works	Cash	State Accommodations Tax Fund								60,000					
188	On	Skid Steer purchased in FY16 - Deferred from FY27 to FY33 to purchase 11yd rear loader in FY27)	Public Works	Cash	State Accommodations Tax Fund										60,000			
189	On	Front beach trash compactor purchased in FY15	Public Works	Cash	State Accommodations Tax Fund					60,000								
190	On	Rehab golf cart path along Palm Blvd connecting 18th and 20th Ave	Public Works	Cash	State Accommodations Tax Fund												50,000	
191	On	Phase 3 - Waterway Blvd Multi-use path elevation. City is seeking grant funds to offset this cost.	Public Works	Cash	State Accommodations Tax Fund			520,000										
192	Off					-	-	4,807,669	4,959,668	3,038,668	2,983,668	1,558,668	738,668	1,098,668	763,668	1,058,668	637,668	-
193	On	**Building Department**																
194	On	2018 Chevy pickup truck	Building Planning ar	Cash	Capital Projects Fund				45000								40,000	
195	Off					-	-	-	45000	-	-	-	-	-	-	-	40,000	-
196	On	**Recreation Department**																
197	On	Upgrade IT, Video Conference System, and lighting in Magnolia/Palmetto rooms for better livestreaming	Recreation	Cash	Capital Projects Fund				60000									
198	On	Upgrade lighting production in Magnolia/Palmetto rooms	Recreation	Cash	Capital Projects Fund					8,000								
199	On	Toro Groomer	Recreation	Cash	Capital Projects Fund						20,000							
200	On	Computer server for security cameras	Recreation	Cash	Capital Projects Fund					8,000				10,000				
201	On	Bi-Parting walk-draw curtain in Gym	Recreation	Cash	Capital Projects Fund										15,000			
202	On	Construct sand volley ball court	Recreation	Cash	Capital Projects Fund					-	28,000							
203	On	Lift for changing ceiling lights and tiles ($12K to $15K)	Recreation	Cash	Capital Projects Fund												15,000	
204	On	Floor Scrubber (new model better for sanitizing)	Recreation	Cash	Capital Projects Fund				0	9,000					10,000			
205	On	Covered walkway to front entrance	Recreation	Cash	Capital Projects Fund													
206	On	Christmas Tree for Front Beach area	Recreation	Cash	Capital Projects Fund								22,000					
207	On	Fencing on Soccer Field	Recreation	Cash	Capital Projects Fund			8,000										
208	On	Resurface Tennis Courts	Recreation	Cash	Capital Projects Fund								25,000					
209	On	Flooring High Tide	Recreation	Cash	Capital Projects Fund										30,000			
210	On	Flooring office and lobby	Recreation	Cash	Capital Projects Fund			20,000										
211	On	Resurface Parking Lot	Recreation	Cash	Capital Projects Fund							150,000		-				
212	On	Rehabilitate softball, baseball and multipurpose fields (FY30+)	Recreation	Cash	Capital Projects Fund								100,000					

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				0	25,000								
225	On	Dog Park fencing and play equipment	Recreation	Cash	Municipal Accommodations Fee Fund													
226	On	Ground & exterior building lights	Recreation	Cash	Municipal Accommodations Fee Fund				25000									
227	On	Construct outdoor fitness court	Recreation	Cash	Municipal Accommodations Fee Fund													
228	On	Reconstruct 2 Tennis Courts	Recreation	Cash	Municipal Accommodations Fee Fund			65,000	62500									
229	On	Reconstruct and reconfigure Outdoor Basketball Courts	Recreation	Cash	Municipal Accommodations Fee Fund					25,000								
230	On	Construct gymnasium in accordance with Master Plan	Recreation	Cash	Municipal Accommodations Fee Fund													
231	On	Reconstruct 2 Tennis Courts	Recreation	Cash	Recreation Building Fund			60,000										
232	On	Playground Equipment 5-12 Big Toy & 2-5 year old Toddler Toy and pour & play surfacing. (Scoreboard -only with failure FY26+)	Recreation	Cash	State Accommodations Tax Fund			20,000	20000	20,500	21,500	22,500	23,500	24,500	25,500	26,500	27,000	27,500
233	On	Basketball scoreboard in gymnasium	Recreation	Cash	State Accommodations Tax Fund													
234	On	Acoustical Panels for Gymnasium	Recreation	Cash	State Accommodations Tax Fund													
235	On	Lights on soccer field (installed FY17 w/ 25yr warranty)	Recreation	Cash	State Accommodations Tax Fund													
236	On	Interior basketball goals with retractable system (FY40)	Recreation	Cash	State Accommodations Tax Fund													
237	On	John Deere Z-TRAK mower	Recreation	Cash	State Accommodations Tax Fund				0	15,000				-	16,000			
238	On	John Deere Tractor	Recreation	Cash	State Accommodations Tax Fund					25,000								
239	On	4 outdoor basketball goals and posts	Recreation	Cash	State Accommodations Tax Fund				22000					30,000				
240	On	Picnic Shelter design & construction	Recreation	Cash	State Accommodations Tax Fund					92,000								
241	On	Baseball, softball, tennis & basketball lights (FY37)	Recreation	Cash	State Accommodations Tax Fund													
242	On	Construct fitness room expansion	Recreation	Cash	State Accommodations Tax Fund													675,000
243	On	Equipment for fitness room expansion	Recreation	Cash	State Accommodations Tax Fund													120,000
244	On	Reconstruct 2 Tennis Courts	Recreation	Cash	State Accommodations Tax Fund			65,000	62500									
245	On	Covered trailer for events	Recreation	Cash	State Accommodations Tax Fund													
246	On	Gymnasium Flooring	Recreation	Cash	State Accommodations Tax Fund						85,000							
247	Off					-	-	288,000	252,000	237,500	392,000	172,500	227,500	112,500	110,500	26,500	42,000	822,500
248	On	**Front Beach Area, including Public Restrooms, Parking Meters and Parking**																
249	On	Add, replace or rehabilitate public art	Police	Cash	Capital Projects Fund				10000					10,000				
250	On	Parking Meter kiosks (5 total kiosks to supplement mobile payments). Remainder of old kiosks will be removed from service when they become too expensive to maintain. Move to Text2Park sys.	Police	Cash	Hospitality Tax Fund							20,000						
251	On	Assign Fund Balance for Future Expenditures	Police	Cash	Hospitality Tax Fund				25000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
252	On	Assign Fund Balance for Future Expenditures	Police	Cash	Municipal Accommodations Fee Fund				25000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
253	On	New benches in the Front Beach area	Police	Cash	State Accommodations Tax Fund			25,000										
254	On	Replace Front Beach irrigation system & repair associated infrastructure	Police	Cash	State Accommodations Tax Fund								175,000					
255	On	Resurface City-owned portion of Ocean Blvd	Police	Cash	State Accommodations Tax Fund				100000									
256	On	Repair sidewalks on Ocean Blvd between 10th and 14th	Police	Cash	State Accommodations Tax Fund			70,000	70000									
257	On	Assign Fund Balance for Future Expenditures	Police	Cash	State Accommodations Tax Fund				25000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
258	Off					-	-	95,000	255000	75,000	75,000	95,000	250,000	85,000	75,000	75,000	75,000	75,000
259	On	Breach Inlet Boat Ramp																
260	On	Rehabilitate concrete ramp (last done in FY00)	Public Works	Cash	Capital Projects Fund					75,000								
261	Off					-	-	-	0	75,000	-	-	-	-	-	-	-	-
262	On	Beach Maintenance, Monitoring and Access																
263	On	Repl/repair/add dune walkovers (approx. 57 accesses)(Funded by FY24 State budget allocation (SCPRT) of $500K)	Public Works	Cash	Beach Preservation Fee Fund			250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
264	Off	Nourishment permitting including up to $100K for additional borings for borrow 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				0						450,000		600,000	
268	On	Feasibility Study -Beach (Sponsor's shared cost 50% of $3m allocated over 4 years per USACE Project Manager)	Public Works	Cash	Beach Preservation Fee Fund							500,000	600,000	300,000	100,000			
269	Off	USACE Breach Inlet Project (Construction start March 2024)	Public Works	Cash	Beach Preservation Fee Fund			20,000										
270	On	Construction of the next large-scale Breach Inlet project.	Public Works	Cash	Beach Preservation Fee Fund				7,164,643									14,250,000
271	On	Construction of the next large-scale Wild Dunes-shared cost at 47% with WDCA, with apprpx 10% scheduled in FY26 and the remaining two-thirds in FY27.	Public Works	Cash	Beach Preservation Fee Fund				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	4,428,450	387,004	910,664	994,434	718,317	1,382,816	426,435	1,030,679	28,915,049
281	On	Isle of Palms Marina																
282	Off	Public Greenspace	General Government	Cash	Marina Enterprise Fund			150,000	0									

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	0									
284	On	Public Greenspace and resurface city's portion of parking lot	General Government	Cash	Marina Enterprise Fund				500,000									
285	On	Engineer, design & Construction oversight improvements to public dock and T dock on ICW	General Government	Cash	Marina Enterprise Fund													
286	On	Bidding & construction oversight - public dock & T dock construction	General Government	Cash	Marina Enterprise Fund													
287	On	New public dock offset by ARPA $1M	General Government	Cash	Marina Enterprise Fund													
288	On	T dock repairs ($166K of $200K moved from FY24 to FY25)	General Government	Cash	Marina Enterprise Fund													
289	On	Replace bulkhead (FY33+)	General Government	Cash	Marina Enterprise Fund													
290	On	Replace boat ramp (FY33+)	General Government	Cash	Marina Enterprise Fund													
291	On	Replace Marina docks along Morgan Creek (FY40+)	General Government	Cash	Marina Enterprise Fund													
292	Off	Marina maintenance contingency for common areas not covered by leases. Calculated as .6% of insured boat ramp, bulkhead and dock value.	General Government	Cash	Marina Enterprise Fund			75,000	75000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
293	Off	Marina dredging - Funded by State Budget Allocation FY25 includes permit coordination, bidding and construction admin. (Moved from FY25 to FY26)	General Government	Cash	Marina Enterprise Fund			1,500,000	700,000									
294	On	Re-coat marina bulkhead	General Government	Cash	Marina Enterprise Fund				450000									
295	Off					-	-	1,875,000	1725000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
296	Off																	
297	Off																	
298	Off																	
299	Off																	
300	Off																	
301	Off																	
302	Off																	
303	Off																	
304	Off																	
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311	Off																	
312	Off																	
313	Off																	
314	Off																	
315	Off																	
316	Off																	
317	Off																	

318	**Total**	########	**4,231,844**	**6,130,001**	**24,426,830**	**10,916,150**	**3,754,704**	**3,463,364**	**2,712,634**	**2,874,747**	**4,125,246**	**5,345,115**	**2,360,609**	**30,188,979**
319	New Debt	-	-	-	2,500,000	-	-	-	-	-	-	-	-	-
320	Cash	3,505,635	4,231,844	6,130,001	21,926,830	10,916,150	3,754,704	3,463,364	2,712,634	2,874,747	4,125,246	5,345,115	2,360,609	30,188,979
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	660,000	507,000	184,500	678,000	391,500	346,000	223,000	627,500	304,500	885,500
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	428,450	387,004	910,664	994,434	718,317	1,382,816	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	-	-	-	-	-	-	-	-	-

	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
1																		
2	**City of Isle of Palms, SC**																	
3	FY27 Budget Planning Model																	
4																		
5																		
6	**Capital Improvement Plan**																	
7					New, Major Changes, Deferred from FY26													
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**		Payable from	General Fund	**2016**		Payable from	Hospitality Tax Func	**2016**		Payable from	Municipal Accomm	**2020**		Payable from	Marina Enterprise F	**2021**		Payable from
						Department	General Government			Department	General Government			Department	Fire			Department	General Government			Department
				GO Bond - Public Safety		Eight Percent	Eight Percent	GO Bond - Fire Station 2		Eight Percent	Eight Percent	GO Bond - Fire Engine		Eight Percent	Eight Percent	GO Bond - Marina Dock		Eight Percent	Eight Percent	GO Bond - Drainage Phase		Eight Percent
				Building		PRB Paid by 8% GO	No			PRB Paid by 8% GO	No			PRB Paid by 8% GO	No			PRB Paid by 8% GO	No	3		PRB Paid by 8% GO
						DS Millage?	No			DS Millage?	No			DS Millage?	No			DS Millage?	No			DS Millage?
Year	Principal	Interest	Debt Service	Coupon	Principal	Interest	Debt Service	Coupon	Principal	Interest	Debt Service	Coupon	Principal	Interest	Debt Service	Coupon	Principal	Interest	Debt Service	Coupon	Principal	Interest
Total	11,384,715	1,463,781	12,848,496	4.140%	2,075,000	267,030	2,342,030	1.880%	474,000	18,104	492,104	1.880%	269,497	24,358	293,855	2.160%	3,492,000	506,661	3,998,661	1.710%	2,834,000	324,780
2024	1,413,191	252,844	1,666,035	4.140%	375,000	85,905	460,905	1.880%	150,000	8,911	158,911	1.880%	100,000	5,941	105,941	2.160%	258,000	74,034	332,034	1.710%	215,000	48,461
2025	1,348,697	241,005	1,589,702	4.140%	375,000	70,380	445,380	1.880%	159,000	6,091	165,091	1.880%	84,076	9,881	93,957	2.160%	264,000	68,429	332,429	1.710%	218,000	44,785
2026	1,474,433	225,399	1,699,832	4.140%	425,000	54,855	479,855	1.880%	165,000	3,102	168,102	1.880%	85,421	8,536	93,957	2.160%	269,000	64,152	333,152	1.710%	222,000	41,057
2027	1,272,898	188,504	1,461,402	4.140%	450,000	37,260	487,260				-				-	2.160%	275,000	58,342	333,342	1.710%	226,000	37,261
2028	1,290,337	146,515	1,436,852	4.140%	450,000	18,630	468,630				-				-	2.160%	281,000	52,402	333,402	1.710%	230,000	33,396
2029	787,889	103,979	891,868				-				-				-	2.160%	287,000	46,332	333,332	1.710%	234,000	29,463
2030	689,644	85,833	775,477				-				-				-	2.160%	293,000	40,133	333,133	1.710%	238,000	25,462
2031	701,200	70,911	772,111				-				-				-	2.160%	300,000	33,804	333,804	1.710%	242,000	21,392
2032	573,462	55,343	628,805				-				-				-	2.160%	306,000	27,324	333,324	1.710%	246,000	17,254
2033	587,784	42,665	630,449				-				-				-	2.160%	313,000	20,714	333,714	1.710%	250,000	13,047
2034	602,458	29,481	631,939				-				-				-	2.160%	320,000	13,954	333,954	1.710%	254,000	8,772
2035	597,781	15,762	613,543				-				-				-	2.160%	326,000	7,042	333,042	1.710%	259,000	4,429
2036	14,585	3,170	17,755				-				-				-				-			
2037	16,573	1,893	18,465				-				-				-				-			
2038	13,782	478	14,260				-				-				-				-			

City of Isle of Palms, SC

FY27 Budget Planning Model

Existing Debt Service

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

City of Isle of Palms, SC

FY27 Budget Planning Model

Existing Debt Service

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

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

	Existing Debt Service				Total Proposed Debt Service				Series 2026 - Fire Ladder Truck			
Fiscal Year	Principal	Interest	Debt Service	Balance	Principal	Interest	Debt Service	Balance	Principal	Interest	Debt Service	Balance
	11,384,715	1,463,781	12,848,496		2,500,000	620,753	3,120,753		2,500,000	620,753	3,120,753	
2024	1,413,191	252,844	1,666,035	9,971,524	-	-	-	-	-	-	-	-
2025	1,348,697	241,005	1,589,702	8,622,827	-	-	-	-	-	-	-	-
2026	1,474,433	225,399	1,699,832	7,148,394	-	-	-	2,500,000	-	-	-	2,500,000
2027	1,272,898	188,504	1,461,402	5,875,496	205,825	106,250	312,075	2,294,175	205,825	106,250	312,075	2,294,175
2028	1,290,337	146,515	1,436,852	4,585,159	214,573	97,502	312,075	2,079,602	214,573	97,502	312,075	2,079,602
2029	787,889	103,979	891,868	3,797,270	223,692	88,383	312,075	1,855,910	223,692	88,383	312,075	1,855,910
2030	689,644	85,833	775,477	3,107,625	233,199	78,876	312,075	1,622,710	233,199	78,876	312,075	1,622,710
2031	701,200	70,911	772,111	2,406,426	243,110	68,965	312,075	1,379,600	243,110	68,965	312,075	1,379,600
2032	573,462	55,343	628,805	1,832,964	253,442	58,633	312,075	1,126,158	253,442	58,633	312,075	1,126,158
2033	587,784	42,665	630,449	1,245,180	264,214	47,862	312,075	861,944	264,214	47,862	312,075	861,944
2034	602,458	29,481	631,939	642,721	275,443	36,633	312,075	586,502	275,443	36,633	312,075	586,502
2035	597,781	15,762	613,543	44,940	287,149	24,926	312,075	299,353	287,149	24,926	312,075	299,353
2036	14,585	3,170	17,755	30,355	299,353	12,722	312,075	-	299,353	12,722	312,075	-
2037	16,573	1,893	18,465	13,782	-	-	-	-	-	-	-	-
2038	13,782	478	14,260	-	-	-	-	-	-	-	-	-
2039	-	-	-	-	-	-	-	-	-	-	-	-
2040	-	-	-	-	-	-	-	-	-	-	-	-
2041	-	-	-	-	-	-	-	-	-	-	-	-
2042	-	-	-	-	-	-	-	-	-	-	-	-
2043	-	-	-	-	-	-	-	-	-	-	-	-
2044	-	-	-	-	-	-	-	-	-	-	-	-
2045	-	-	-	-	-	-	-	-	-	-	-	-
2046	-	-	-	-	-	-	-	-	-	-	-	-
2047	-	-	-	-	-	-	-	-	-	-	-	-
2048	-	-	-	-	-	-	-	-	-	-	-	-
2049	-	-	-	-	-	-	-	-	-	-	-	-
2050	-	-	-	-	-	-	-	-	-	-	-	-
2051	-	-	-	-	-	-	-	-	-	-	-	-
2052	-	-	-	-	-	-	-	-	-	-	-	-
2053	-	-	-	-	-	-	-	-	-	-	-	-
2054	-	-	-	-	-	-	-	-	-	-	-	-
2055	-	-	-	-	-	-	-	-	-	-	-	-
2056	-	-	-	-	-	-	-	-	-	-	-	-
2057	-	-	-	-	-	-	-	-	-	-	-	-
2058	-	-	-	-	-	-	-	-	-	-	-	-
2059	-	-	-	-	-	-	-	-	-	-	-	-
2060	-	-	-	-	-	-	-	-	-	-	-	-
2061	-	-	-	-	-	-	-	-	-	-	-	-
2062	-	-	-	-	-	-	-	-	-	-	-	-
2063	-	-	-	-	-	-	-	-	-	-	-	-
2064	-	-	-	-	-	-	-	-	-	-	-	-
2065	-	-	-	-	-	-	-	-	-	-	-	-
2066	-	-	-	-	-	-	-	-	-	-	-	-
2067	-	-	-	-	-	-	-	-	-	-	-	-

City of Isle of Palms, SC
Model
Final
Mayor and Council

			Actual 2024	Actual 2025	Forecast 2026	Increase/Decrease From Actual 2025	Projected 2027	Increase/Decrease From Forecast 2026	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032	Projected 2033	Projected 2034	Projected 2035	Projected 2036	
		General Fund - Expenditure																
		Salaries and Wages																
12	10-4010.5001	SALARIES & WAGES	17,000	16,375	17,000	625	17,000	-	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	Council annual wages
13	10-4010.5004	FICA EXPENSE	956	794	842	48	1,301	459	1,333	1,400	1,470	1,543	1,582	1,621	1,662	1,703	1,746	FICA rate is 7.65%
14	10-4010.5005	RETIREMENT EXPENSE	542	251	278	27	278	-	285	300	315	330	339	347	356	365	374	SCRS employer contribution rates are 18.56%
15	10-4010.5006	GROUP HEALTH INSURANCE	71,714	80,775	78,403	(2,372)	96,343	17,940	98,751	103,689	108,873	114,317	117,175	120,104	123,107	126,184	129,339	Current PEBA rates & dependent elections plus 5% increase on 1/1/27. City of IOP specific experience modifier load factor is 1%.
16	10-4010.5007	WORKERS COMPENSATION	497	502	554	52	513	(42)	525	552	579	608	623	639	655	671	688	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.
17		Total - Salaries and Wages	90,709	98,697	97,077	(1,620)	115,434	18,357	117,895	122,940	128,237	133,799	136,718	139,711	142,779	145,924	149,147	
18		Operating Expenses																
19	10-4020.5010	PRINT AND OFFICE SUPPLIES	998	1,611	1,500	(111)	3,000	1,500	1,650	1,691	1,734	1,777	1,821	1,867	1,913	1,961	2,010	Replace chairs in council chambers
20	10-4020.5014	MEMBERSHIP AND DUES	50	1,550	500	(1,050)	513	13	525	538	552	566	580	594	609	624	640	n/a
21	10-4020.5015	MEETINGS AND SEMINARS	17,786	7,552	19,800	12,248	20,295	495	20,802	21,322	21,855	22,402	22,962	23,536	24,124	24,727	25,346	MASC conferences and Statehouse meetings.
22	10-4020.5016	VEHICLE, FUEL & OIL	164	-	530	530	543	13	557	571	585	600	615	630	646	662	678	n/a
23	10-4020.5021	TELEPHONE/CABLE	6,402	7,148	5,062	(2,086)	5,188	127	5,318	5,451	5,587	5,727	5,870	6,017	6,167	6,321	6,479	Increased for cell phones for Council
24	10-4020.5062	INSURANCE	201	3,013	3,050	37	3,142	92	3,236	3,333	3,433	3,536	3,642	3,751	3,864	3,980	4,099	Liability insurance and bond renewal
25	10-4020.5079	MISC. & CONTINGENCY EXP	6,897	7,079	6,600	(479)	6,765	165	6,934	7,107	7,285	7,467	7,654	7,845	8,041	8,242	8,449	n/a
26	10-4020.5088	CITIZENS & EMPLOYEE SERVICES	427	6,110	6,200	90	10,230	4,030	10,486	10,748	11,017	11,292	11,574	11,864	12,160	12,464	12,776	Includes $100 Thanksgiving gift card for employees
27		Total - Operating Expenses	32,925	34,063	43,242	9,179	49,676	6,434	49,508	50,762	52,048	53,366	54,718	56,104	57,525	58,983	60,477	
28	Mayor and Council - General Fund		123,634	132,760	140,319	7,559	165,110	24,791	167,403	173,702	180,284	187,165	191,436	195,816	200,305	204,907	209,624	
29																		
30	Grand Total Mayor and Council All Funds		123,634	132,760	140,319	7,559	165,110	24,791	167,403	173,702	180,284	187,165	191,436	195,816	200,305	204,907	209,624	
31																		

City of Isle of Palms, SC
Planning Model
Final
General Government

			Actual 2024	Actual 2025	Forecast 2026	Increase/Decrease From Actual 2025	Projected 2027	Increase/Decrease From Forecast 2026	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032	Projected 2033	Projected 2034	Projected 2035	Projected 2036	
		General Fund																
		Salaries and Wages																
12	10-4110.5001	SALARIES & WAGES	528,990	564,197	719,393	155,196	762,968	43,575	801,116	841,172	883,231	927,392	973,762	1,022,450	1,073,573	1,127,251	1,183,614	Includes Evergreen Compensation Study and 2.8 % for COLA and 3% for merit. Long term forecasts include an annual 5% increase, maybe adjusted by future wage studies.
13	10-4110.5002	OVERTIME WAGES	-	1,135	265	(870)	-	(265)	-	-	-	-	-	-	-	-	-	-
14	10-4110.5003	PART-TIME WAGES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	10-4110.5004	FICA EXPENSE	39,356	48,235	55,575	7,340	58,367	2,792	61,285	64,350	67,567	70,946	74,493	78,217	82,128	86,235	90,546	FICA rate is 7.65%
16	10-4110.5005	RETIREMENT EXPENSE	91,699	93,376	134,172	40,796	141,607	7,435	148,687	156,122	163,928	172,124	180,730	189,767	199,255	209,218	219,679	SCRS employer contribution rates are 18.56%
17	10-4110.5006	GROUP HEALTH INSURANCE	55,711	71,804	85,219	13,415	101,530	16,311	106,607	111,937	117,534	123,411	129,581	136,061	142,864	150,007	157,507	Current PEBA rates & dependent elections plus 5% increase on 1/1/27. City of IOP specific experience modifier load factor is 1%.
18	10-4110.5007	WORKERS COMPENSATION	4,990	6,285	8,229	1,944	6,427	(1,802)	6,748	7,085	7,439	7,811	8,202	8,612	9,043	9,495	9,970	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.
19		*Total - Salaries and Wages*	720,746	785,032	1,002,853	217,821	1,070,899	68,046	1,124,444	1,180,666	1,239,699	1,301,684	1,366,769	1,435,107	1,506,862	1,582,205	1,661,316	
20		Operating Expenses																
21	10-4120.5010	PRINT AND OFFICE SUPPLIES	10,948	6,686	9,500	2,814	9,738	238	9,981	10,230	10,486	10,748	11,017	11,293	11,575	11,864	12,161	Paper, ink, toner and basic office supplies.
22	10-4120.5013	BANK SERVICE CHARGES	11,618	13,709	4,000	(9,709)	4,100	100	4,203	4,308	4,415	4,526	4,639	4,755	4,874	4,995	5,120	-
23	10-4120.5014	MEMBERSHIP AND DUES	5,041	5,226	6,000	774	6,150	150	6,304	6,461	6,623	6,788	6,958	7,132	7,310	7,493	7,681	-
24	10-4120.5015	MEETINGS AND SEMINARS	11,307	4,195	8,000	3,805	12,000	4,000	12,300	12,608	12,923	13,246	13,577	13,916	14,264	14,621	14,986	Includes SCCCMA, ICMA, MASC, BS&A, GFOA and SCBA conferences. -
25	10-4120.5016	VEHICLE, FUEL & OIL	4,836	4,066	5,500	1,434	5,638	137	5,778	5,923	6,071	6,223	6,378	6,538	6,701	6,869	7,040	Budget based on recent 12 months usage and an estimated $3.00/gallon cost for marine-grade unleaded and $3.70 gallon cost for diesel fuel per Southeastern Fuel.
26	10-4120.5020	ELECTRIC AND GAS	5,389	5,536	6,000	464	6,780	780	6,950	7,123	7,301	7,484	7,671	7,863	8,059	8,261	8,467	Dominion Energy rate increase estimated at 13%
27	10-4120.5021	TELEPHONE/CABLE	12,571	15,081	12,500	(2,581)	12,813	312	13,133	13,461	13,798	14,143	14,496	14,859	15,230	15,611	16,001	-
28	10-4120.5022	WATER AND SEWER	1,637	1,935	1,900	(35)	1,948	47	1,996	2,046	2,097	2,150	2,203	2,259	2,315	2,373	2,432	-
29	10-4120.5024	IT EQUP, SOFTWARE & SVCS	248,911	288,351	354,500	66,149	382,860	28,360	356,060	364,961	374,085	383,437	393,023	402,849	412,920	423,243	433,824	Includes City-wide VC3 contract (IT svcs, email, Microsoft licenses, security and backups - 255k) Server replacement ($16k), workstation replacements ($45K) and website maint (7k). Also Gen Govt Dept Timekeeping and HR software annual processing fees (7.5K), Citibot resident engagement AI software (15k), software for Public Relations position (2k), Adobe DC (2k), BS&A accounting software (12k), misc provision (2k), hardware replacements (8k), and Incentfit (4K). Moved VC3 SBITA to principal & interest as defined in GASB 96.
30	10-4120.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	-	3,200	3,200	1,600	(1,600)	1,640	1,681	1,723	1,766	1,810	1,856	1,902	1,949	1,998	Provision for small (<$5k) equipment as needed - does not include computer hardware that is now budgeted in new IT Equip, Software & Svcs account
31	10-4120.5026	MAINT & SERVICE CONTRACTS	18,948	29,582	31,000	1,418	34,100	3,100	34,953	35,826	36,722	37,640	38,581	39,546	40,534	41,548	42,586	City Hall recurring expenses for new cleaning service, pest control, stormwater/solid waste disp fees, pressure washing & elevator maint ($16k), Tree Fund expenditures ($15k only if needed), and misc provision as needed ($4k).
32	10-4120.5027	MACHINE/EQUIPMENT REPAIR	246	887	500	(387)	513	13	525	538	552	566	580	594	609	624	640	-
33	10-4120.5044	CLEANING/SANITARY SUPPLY	50	181	1,000	819	1,025	25	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249	1,280	Cleaning supplies
34	10-4120.5049	MEDICAL AND LAB	491	232	500	268	513	13	525	538	552	566	580	594	609	624	640	First Aid supplies
35	10-4120.5061	ADVERTISING	7,871	11,514	6,000	(5,514)	12,000	6,000	12,300	12,608	12,923	13,246	13,577	13,916	14,264	14,621	14,986	Covers all advertising needs of the City - public notices, employment, license renewals,
36	10-4120.5062	INSURANCE	27,364	37,599	37,247	(352)	38,178	931	39,133	40,111	41,114	42,142	43,195	44,275	45,382	46,516	47,679	Liability insurance and bond renewal
37	10-4120.5063	RENT AND LEASES	8,731	9,543	9,000	(543)	9,225	225	9,456	9,692	9,934	10,183	10,437	10,698	10,966	11,240	11,521	City Hall copiers and postage meter.
38	10-4120.5064	EMPLOYEE TRAINING	51,731	42,520	59,365	16,845	70,348	10,983	72,106	73,909	75,757	77,651	79,592	81,582	83,621	85,712	87,854	Incls $5,000 for City Hall training, $2,000 for a safety program and $63,265 for City-wide tuition reimb program (requests received in advance from employees)
39	10-4120.5065	PROFESSIONAL SERVICES	87,682	146,842	132,000	(14,842)	135,300	3,300	166,419	119,822	162,957	122,218	164,994	123,746	167,057	125,293	169,145	Incls annual audit fees including Single Audit ($55k), Clerk to Council ($35k), Flex benefits administration ($1k), credit and background checks on new employees ($3k), Codification updates and online searchable code ($4k), and drug tests & misc ($10k), Find Great People -HR Manager ($16.3k) and compensation study every 2 years.
40	10-4120.5066	TEMPORARY LABOR	-	-	-	-	2,000	2,000	2,050	2,101	2,154	2,208	2,263	2,319	2,377	2,437	2,498	Provision for occasional office help in City Hall
41	10-4120.5067	CONTRACTED SERVICES	76,074	108,644	200,000	91,356	245,000	45,000	251,125	257,403	263,838	270,434	277,195	284,125	291,228	298,509	305,971	Incls grant writing/mgt services ($30k), traffic engineer consultant for traffic and transportation needs ($30k), provision for initiatives coming from Environmental Advisory Committee and Community Enrichment Task Force ($15k), Smart Recycling composting service ($6k), Fisher glass recycling ($10k), lobbyist ($48k), 50% cost split with IOP Water and Sewer Federal Lobbyist ($96K) and general provision if needed ($10k)
42	10-4120.5068	ELECTION EXPENSES	12,766	8,039	23,000	14,961	-	(23,000)	23,575	-	12,966	-	13,290	-	13,623	-	13,963	Municipal elections in November of odd numbered calendar years, expense included in even numbered fiscal years and special run-off elections.
43	10-4120.5079	MISC. & CONTINGENCY EXP	44,717	44,715	41,820	(2,895)	44,329	2,509	45,437	46,573	47,738	48,931	50,154	51,408	52,693	54,011	55,361	Provision for donations to Chaplaincy or Bird Rescue when these services are rendered to the City ($1k), employee appreciation event ($12k), employee holiday event ($15k), employee engagement events and Incentfit program ($15k) & misc ($1k).
44	10-4120.5085	CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	GASB 96 VC3 software subscription
45		*Total - Operating Expenses*	648,929	785,083	952,532	167,449	1,036,155	83,623	1,076,999	1,029,001	1,107,833	1,077,425	1,157,372	1,127,310	1,209,333	1,179,662	1,263,837	

City of Isle of Palms, SC
Planning Model
Final
General Government

			Actual	Actual	Forecast	Increase/Decrease	Projected	Increase/Decrease	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	
46		Capital Expense (CIP)																
47		Cash Funded (CIP)	50,658	36,104	-	(36,104)	-	-	-	-	-	-	-	-	-	-	-	
48		Total - Capital Expense (CIP)	50,658	36,104	-	(36,104)	-	-	-	-	-	-	-	-	-	-	-	
49		Debt Service (Existing)																
50		Principal	740,000	711,129	772,828	61,699	695,897	(76,931)	702,674	247,060	244,006	249,103	254,318	259,661	265,144	271,781	14,585	
51		Interest	143,277	129,682	117,820	(11,862)	87,150	(30,670)	62,952	38,450	33,489	28,883	24,113	19,171	14,044	8,720	3,170	
52		Total - Debt Service (	883,277	840,811	890,648	49,837	783,047	(107,601)	765,626	285,510	277,494	277,986	278,431	278,832	279,188	280,501	17,755	
53		Debt Service (Proposed)																
54		Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
55		Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
56		Total - Debt Service (	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
57	G-GOVT - General Fund		2,303,610	2,447,030	2,846,033	399,003	2,890,101	44,068	2,967,069	2,495,177	2,625,026	2,657,095	2,802,571	2,841,249	2,995,383	3,042,369	2,942,908	
58		Capital Projects Fund																
59		Operating Expenses																
60	20-4140.5024	IT EQUP, SOFTWARE & SVCS	438	1,339	-	(1,339)	-	-	-	-	-	-	-	-	-	-	-	-
61	20-4140.5025	NON-CAPITAL TOOLS &	-	-	2,000	2,000	3,000	1,000	3,075	3,152	3,231	3,311	3,394	3,479	3,566	3,655	3,747	Provision for City Hall and Council Chamber furniture as needed.
62	20-4140.5026	MAINT & SERVICE CONTRACTS	-	3,277	125,000	121,723	30,000	(95,000)	30,750	31,519	32,307	33,114	33,942	34,791	35,661	36,552	37,466	Building maintenance contingency to proactively address issues as needed. 2% of City Hall building insured value. Split 50/50 Gen Govt/Building
63	20-4140.5065	PROFESSIONAL SERVICES	97,546	460,125	-	(460,125)	-	-	-	-	-	-	-	-	-	-	-	-
64		*Total - Operating Expenses*	97,984	464,741	127,000	(337,741)	33,000	(94,000)	33,825	34,671	35,537	36,426	37,336	38,270	39,227	40,207	41,212	
65		Capital Expense (CIP)																
66		Cash Funded (CIP)	69,696	57,451	150,000	92,550	170,000	20,000	14,000	50,000	125,000	-	-	-	-	-	-	
67		*Total - Capital Expens*	69,696	57,451	150,000	92,550	170,000	20,000	14,000	50,000	125,000	-	-	-	-	-	-	
68		Debt Service (Existing)																
69		Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
70		Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
71		*Total - Debt Service (*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
72		Debt Service (Proposed)																
73		Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
74		Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
75		Total - Debt Service (	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
76	G-GOVT - Capital Projects Fund		167,680	522,192	277,000	(245,192)	203,000	(74,000)	47,825	84,671	160,537	36,426	37,336	38,270	39,227	40,207	41,212	
77		Capital Projects Fund																
78		Operating Expenses																
79	20-0000.0000	Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
80	20-6820.5020	ELECTRIC AND GAS	-	-	700	700	791	91	811	831	852	873	895	917	940	964	988	
81	20-6820.5026	MAINT & SERVICE CO	-	4,600	5,000	400	5,125	125	5,253	5,384	5,519	5,657	5,798	5,943	6,092	6,244	6,400	
82	20-6820.5062	INSURANCE	-	39,841	63,000	23,159	64,260	1,260	65,545	66,856	68,193	69,557	70,948	72,367	73,815	75,291	76,797	
83		*Total - Operating Expenses*	-	44,441	68,700	24,259	70,176	1,476	71,609	73,072	74,564	76,087	77,642	79,228	80,847	82,499	84,185	
84	G-GOVT - Marina Public Dock -		-	44,441	68,700	24,259	70,176	1,476	71,609	73,072	74,564	76,087	77,642	79,228	80,847	82,499	84,185	
85		Municipal Accommodations Fee Fund																
86		Operating Expenses																
87	30-4100-0000	Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
88	30-4120.5020	ELECTRIC AND GAS	407	383	400	17	452	52	463	475	487	499	511	524	537	551	564	Lights for City's Welcome Sign (Dominion Energy rate increase estimated at 13%)
89	30-4120.5024	IT EQUP, SOFTWARE & SVCS	225	(49,750)	-	49,750	-	-	-	-	-	-	-	-	-	-	-	-
90	30-4120.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
91	30-4120.5026	MAINT & SERVICE CONTRACTS	34,048	47,327	75,000	27,673	76,875	1,875	78,797	80,767	82,786	84,856	86,977	89,151	91,380	93,665	96,006	Provision for annual trimming of all roadside palm trees between Breach Inlet and 57th Ave + 19 Palm at Rec Dept ($34k) and refinish approx. 7 street print crosswalks ($42k)
92	30-4120.5054	STREET SIGNS	12,459	18,428	17,000	(1,428)	17,425	425	17,861	18,307	18,765	19,234	19,715	20,208	20,713	21,231	21,761	#VALUE!
93	30-4120.5065	PROFESSIONAL SERVICES	719	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
94	30-4120.5079	MISC. & CONTINGENCY EXP	31,714	44,570	40,000	(4,570)	41,000	1,000	42,025	43,076	44,153	45,256	46,388	47,547	48,736	49,955	51,203	
95		*Total - Operating Expenses*	79,572	60,958	132,400	71,442	135,752	3,352	139,146	142,624	146,190	149,845	153,591	157,431	161,366	165,401	169,536	
96		Capital Expense (CIP)																
97		Cash Funded (CIP)	128,276	43,126	-	(43,126)	-	-	-	-	-	-	-	-	-	-	-	
98		*Total - Capital Expense (CIP)*	128,276	43,126	-	(43,126)	-	-	-	-	-	-	-	-	-	-	-	
99		Debt Service (Existing)																
100		Principal	82,752	46,677	55,676	8,999	142,081	86,405	148,357	89,588	91,021	92,477	-	-	-	-	-	
101		Interest	11,205	18,823	16,537	(2,286)	17,376	839	11,100	4,369	2,936	1,753	-	-	-	-	-	
102		*Total - Debt Service (Existing)*	93,957	65,500	72,213	6,713	159,457	87,244	159,457	93,957	93,957	94,230	-	-	-	-	-	
103	G-GOVT - Municipal Accommodations		301,805	169,584	204,613	35,029	295,209	90,596	298,603	236,581	240,147	244,075	153,591	157,431	161,366	165,401	169,536	
104		Hospitality Tax Fund																
105		Capital Expense (CIP)																

	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		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-GOVT - 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-GOVT - 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-GOVT - Beach Preservation Fee Fun		2,236,909	2,752,356	1,750,399	(1,001,957)	1,077,104	(673,296)	160,337	128,269	129,552	130,847	132,156	133,477	134,812	136,160	137,522	
148		Marina Enterprise Fund																
149		Operating Expenses																
150	90-6120.5022	WATER AND SEWER	433	639	1,000	1,000	1,010	10	1,030	1,051	1,072	1,093	1,115	1,137	1,160	1,183	1,207	
151	90-6120.5026	MAINT & SERVICE CO	4,827	4,443	35,000	35,000	775,000	740,000	38,750	39,525	40,316	41,122	41,944	42,783	43,639	44,512	45,402	
152	90-6120.5065	PROFESSIONAL SERV	29,213	43,750	32,000	32,000	32,640	640	33,293	33,959	34,638	35,331	36,037	36,758	37,493	38,243	39,008	
153	90-6120.5079	MISCELLANEOUS	6,120	-	1,000	1,000	4,545	3,545	4,636	4,729	4,823	4,920	5,018	5,118	5,221	5,325	5,432	
154	90-6220.5022	WATER AND SEWER	360	360	360	360	364	4	369	375	380	386	392	398	404	410	416	
155	90-6220.5062	INSURANCE	518	642	671	671	685	13	698	712	727	741	756	771	787	802	818	
156	90-6220.5030	DEPRECIATION	7,180	7,180	7,350	7,350	7,497	147	7,647	7,800	7,956	8,115	8,277	8,443	8,612	8,784	8,960	
157	90-6220.5065	PROFESSIONAL SERV	80	127,040	500	500	510	10	520	531	541	552	563	574	586	598	609	
158	90-6420.5026	MAINT & SERVICE CO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
159	90-6420.5030	DEPRECIATION	310,805	305,254	310,000	310,000	314,650	4,650	319,370	324,160	329,023	333,958	338,967	344,052	349,213	354,451	359,768	
160	90-6420.5061	ADVERTISING	-	-	5,000	5,000	5,100	100	5,202	5,306	5,412	5,520	5,631	5,743	5,858	5,975	6,095	
161	90-6420.5062	INSURANCE	216,484	225,673	259,000	259,000	264,180	5,180	269,464	274,853	280,350	285,957	291,676	297,510	303,460	309,529	315,720	
162	90-6520.5020	ELECTRIC AND GAS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
163	90-6520.5030	DEPRECIATION	4,874	4,874	5,200	5,200	5,252	52	5,305	5,358	5,411	5,465	5,520	5,575	5,631	5,687	5,744	
164	90-6520.5022	WATER AND SEWER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
165	90-6520.5026	MAINT & SERVICE CO	845	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
166	90-6520.5062	INSURANCE	7,902	-	22,400	22,400	22,848	448	23,305	23,771	24,246	24,731	25,226	25,731	26,245	26,770	27,305	
167	90-6520.5065	PROFESSIONAL SERV	200	-	200	200	202	2	206	210	214	219	223	227	232	237	241	
168	90-6520.5070	BAD DEBT EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
169	90-6820.5020	M ELECTRIC AND GAS	686	618	700	700	714	14	728	743	758	773	788	804	820	837	853	
170	90-6820.5030	DEPRECIATION	2,938	-	245	245	-	(245)	-	-	-	-	-	-	-	-	-	
171	90-6820.5026	M MAINT & SERVICE (	3,779	2,463	2,000	2,000	2,040	40	2,081	2,122	2,165	2,208	2,252	2,297	2,343	2,390	2,438	
172	90-6820.5062	M INSURANCE	3,387	-	9,600	9,600	-	(9,600)	-	-	-	-	-	-	-	-	-	
173	90-6820.5079	M MISCELLANEOUS	474	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

	G	H	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	BB	BC
2		**City of Isle of Palms, SC**																	
3		Planning Model																	
4		Final																	
5		General Government																	
6																			
7																			
8			Actual	Actual	Forecast	Increase/Decrease	Projected	Increase/Decrease	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected		
174		*Total - Operating Expenses*	601,105	722,936	692,226	692,226	1,437,236	745,010	712,603	725,204	738,032	751,091	764,387	777,922	791,703	805,732	820,016		
175		Capital Expense (CIP)																	
176		Cash Funded (CIP)	-	-	-	-	950,000	950,000	-	-	-	-	-	-	-	-	-		
177		*Total - Capital Expense (CIP)*	-	-	-	-	950,000	950,000	-	-	-	-	-	-	-	-	-		
178		Debt Service (Existing)																	
179		Principal	258,000	264,000	269,000	5,000	275,000	6,000	281,000	287,000	293,000	300,000	306,000	313,000	320,000	326,000	-		
180		Interest	74,034	68,429	64,152	(4,277)	58,342	(5,810)	52,402	46,332	40,133	33,804	27,324	20,714	13,954	7,042	-		
181		*Total - Debt Service (*	332,034	332,429	333,152	723	333,342	190	333,402	333,332	333,133	333,804	333,324	333,714	333,954	333,042	-		
182	G-GOV'T - Marina Enterprise Fund		933,139	1,055,365	1,025,378	692,949	2,720,578	1,695,200	1,046,005	1,058,536	1,071,164	1,084,895	1,097,711	1,111,637	1,125,656	1,138,774	820,016		
183		Disaster Recovery Fund																	
184		Operating Expenses																	
185	60-4120.5013	BANK SERVICE CHARGES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
186	60-4120.5045	STROM PREPARATION/CLEANUP	1,510	38,682	1,500	(37,182)	10,500	9,000	10,763	11,032	11,307	11,590	11,880	12,177	12,481	12,793	13,113		ONLY IF NEEDED
187	60-4120.5058	HURRICANE BUILDING COST	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
188	60-4120.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
189	60-4120.5079	MISC & CONTINGENCY EXP	54	-	-	-	3,000	3,000	3,075	3,152	3,231	3,311	3,394	3,479	3,566	3,655	3,747		$3k annually for costs related to annual Hurricane Expo community event
190		Total - Operating Expenses	1,564	38,682	1,500	(37,182)	13,500	12,000	13,838	14,183	14,538	14,901	15,274	15,656	16,047	16,448	16,860		
191		Capital Expense (CIP)																	
192		Cash Funded (CIP)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
193		*Total - Capital Expense (CIP)*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
194		Debt Service (Existing)																	
195		Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
196		Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
197		*Total - Debt Service (*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
198	G-GOV'T - Disaster Recovery Fund		1,564	38,682	1,500	(37,182)	13,500	12,000	13,838	14,183	14,538	14,901	15,274	15,656	16,047	16,448	16,860		
199																			
200																			
201	Grand Total General Government All F		7,199,317	8,402,751	7,589,206	(90,609)	8,556,373	967,167	5,911,227	5,429,076	5,687,576	5,650,671	5,757,779	5,854,479	6,067,804	6,174,181	5,803,365		
202																			

City of Isle of Palms, SC

FY27 Budget Planning Model
Final
Judicial and Legal

			Actual 2024	Actual 2025	Forecast 2026	Forecast From Actual 2025	Projected 2027	Increase/Decrease From Forecast 2026	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032	Projected 2033	Projected 2034	Projected 2035	Projected 2036	
		General Fund																
		Salaries and Wages																
12	10-4910.5001	SALARIES & WAGES	81,913	87,191	91,789	4,598	94,213	2,424	98,923	103,869	109,063	114,516	120,242	126,254	132,567	139,195	146,155	Includes Evergreen Compensation Study and 2.8 % for COLA and 3% for merit. Long term forecasts include an annual 5% increase, maybe adjusted by future wage studies.
13	10-4910.5002	OVERTIME WAGES	3,286	1,143	800	(343)	726	(74)	762	800	840	883	927	973	1,022	1,073	1,126	Approximately 9% of regular pay for officers, 17% for communications specialists.
14	10-4910.5003	PART-TIME WAGES	20,065	27,250	28,600	1,350	38,283	9,683	40,197	42,207	44,317	46,533	48,860	51,303	53,868	56,561	59,389	-
15	10-4910.5004	FICA EXPENSE	8,057	8,845	9,284	439	10,191	907	10,701	11,236	11,798	12,388	13,007	13,658	14,340	15,057	15,810	FICA rate is 7.65%
16	10-4910.5005	RETIREMENT EXPENSE	17,655	18,303	18,567	264	24,726	6,159	25,962	27,260	28,623	30,055	31,557	33,135	34,792	36,531	38,358	PORS & SCRS employer contribution rates are 21.24% & 18.56% respectively.
17	10-4910.5006	GROUP HEALTH INSURA	11,915	37,657	40,643	2,986	41,607	964	43,687	45,871	48,165	50,573	53,102	55,757	58,545	61,472	64,546	Current PEBA rates & dependent elections plus 5% increase on 1/1/27. City of IOP specific experience modifier load factor is 1%.
18	10-4910.5007	WORKERS COMPENSATI	291	296	365	69	374	9	393	412	433	455	477	501	526	553	580	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.
19		*Total - Salaries and Wag*	143,182	180,685	190,048	9,363	210,120	20,072	220,626	231,657	243,240	255,402	268,172	281,581	295,660	310,443	325,965	
20		Operating Expenses																
21	10-4920.5010	PRINT AND OFFICE SUPF	2,587	515	750	235	975	225	999	1,024	1,050	1,076	1,103	1,131	1,159	1,188	1,218	Paper, ink, toner and basic office supplies.
22	10-4920.5014	MEMBERSHIP AND DUE	(34)	-	225	225	231	6	236	242	248	255	261	267	274	281	288	Includes membership to MASC (Clerk & Judge)
23	10-4920.5015	MEETINGS AND SEMINA	406	1,825	2,000	175	2,050	50	2,101	2,154	2,208	2,263	2,319	2,377	2,437	2,498	2,560	Includes conferences to SCJA and MASC
24	10-4920.5021	TELEPHONE/CABLE	3,248	3,528	3,700	172	3,793	92	3,887	3,984	4,084	4,186	4,291	4,398	4,508	4,621	4,736	Phone and internet service
25	10-4920.5024	IT EQUP, SOFTWARE & S	60	260	500	240	500	-	513	525	538	552	566	580	594	609	624	Includes provision for Court jury selection software (.5k) and misc provision (.5k) CivicRMS court software included in Police.
26	10-4920.5025	NON-CAPITAL TOOLS & E	-	-	250	250	250	-	256	263	269	276	283	290	297	305	312	Provision for small (<$5k) equipment as needed
27	10-4920.5026	MAINT & SERVICE CONT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	10-4920.5062	INSURANCE	1,257	1,336	1,900	564	1,948	47	1,996	2,046	2,097	2,150	2,203	2,259	2,315	2,373	2,432	Liability insurance
29	10-4920.5064	EMPLOYEE TRAINING	1,171	152	-	(152)	-	-	-	-	-	-	-	-	-	-	-	-
30	10-4920.5065	PROFESSIONAL SERVICE	247,066	163,432	155,000	(8,432)	213,125	58,125	218,453	223,914	229,512	235,250	241,131	247,160	253,339	259,672	266,164	Includes most legal fees for the City and Court security and $20k to re-codify city codes. Includes $100 per court (36) for interpreter $3,600. Increased based on actual hourly rate increase.
31	10-4920.5079	MISC. & CONTINGENCY	655	153	400	247	800	400	820	841	862	883	905	928	951	975	999	Includes jury duty payments
32		*Total - Operating Expens*	256,416	171,201	164,725	(6,476)	223,671	58,946	229,262	234,994	240,869	246,891	253,063	259,389	265,874	272,521	279,334	
33		Capital Expense (CIP)																
34		Cash Funded (CIP)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
35		Total - Capital Expense (CIP)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
36		Debt Service (Existing)																
37		Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
38		Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
39		Total - Debt Service (Existing)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
40	Judicial and Legal - General Fund		399,598	351,886	354,773	2,887	433,790	79,017	449,888	466,651	484,109	502,293	521,235	540,970	561,534	582,964	605,299	
41																		
42	Grand Total Judicial and Legal All Funds		399,598	351,886	354,773	2,887	433,790	79,017	449,888	466,651	484,109	502,293	521,235	540,970	561,534	582,964	605,299	
43																		

City of Isle of Palms, SC

FY27 Budget Planning Model
Final
Police

			Actual 2024	Actual 2025	Forecast 2026	Increase/Decrease From Actual 2025	Forecast 2027	Increase/Decrease From Forecast 2026	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032	Projected 2033	Projected 2034	Projected 2035	Projected 2036	
		General Fund																
		Salaries and Wages																
10-4410.5001	SALARIES & WAGES		1,757,362	1,870,289	1,972,850	102,561	2,445,485	472,635	2,567,759	2,696,147	2,830,954	2,972,502	3,121,127	3,277,183	3,441,043	3,613,095	3,793,749	Includes Evergreen Compensation Study, Incentive programming and 2.8 % for COLA and 3% for merit. Long term forecasts include an annual 5% increase, maybe adjusted by future wage studies. Includes two new patrol officers in FY27.
10-4410.5002	OVERTIME WAGES		166,349	177,143	187,876	10,733	199,229	11,353	209,190	219,650	230,632	242,164	254,272	266,986	280,335	294,352	309,070	Approximately 9% of regular pay. Includes two new patrol officers in FY27.
10-4410.5003	PART-TIME WAGES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10-4410.5004	FICA EXPENSE		144,035	152,595	165,296	12,701	202,321	37,025	212,437	223,058	234,211	245,922	258,218	271,129	284,685	298,920	313,866	FICA rate is 7.65%
10-4410.5005	RETIREMENT EXPENSE		384,086	407,121	458,329	51,208	542,596	84,267	569,726	598,213	628,123	659,529	692,506	727,131	763,488	801,662	841,745	PORS & SCRS employer contribution rates are 21.24% & 18.56% respectively.
10-4410.5006	GROUP HEALTH 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	15,917	16,315	16,723	17,141	17,569	18,009	18,459	18,920	Radios (in-car & walkies flash upgrade)($12K)
114	35-4420.5025	NON-CAPITAL TOOLS & E	1,021	1,184	1,500	316	2,020	520	2,071	2,122	2,175	2,230	2,285	2,343	2,401	2,461	2,523	Body camera equipment replacements as needed
115		*Total - Operating Expens*	2,660	1,729	25,500	23,771	17,170	(8,330)	17,599	18,039	18,490	18,952	19,426	19,912	20,410	20,920	21,443	
116		Capital Expense (CIP)																

	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)	455,500	294,500	179,500	59,000	80,500	283,000	75,500	101,500	91,000	152,500	63,000	
131		*Total - Capital Expense*	47,084	166,396	161,000	(5,396)	455,500	294,500	179,500	59,000	80,500	283,000	75,500	101,500	91,000	152,500	63,000	
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)	473,500	305,000	197,950	77,911	99,884	302,869	95,865	122,374	112,396	174,431	85,480	
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	6,040,630	1,235,162	6,238,008	6,093,036	6,357,483	6,787,154	6,903,148	7,114,327	7,419,883	7,901,430	7,991,781	
168																		

City of Isle of Palms, SC

FY27 Budget Planning Model

Final

Fire

			Actual	Actual	Forecast	Increase/Decrease	Projected	Increase/Decrease	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	
			2024	2025	2026	From Actual 2025	2027	From Forecast 2026	2028	2029	2030	2031	2032	2033	2034	2035	2036	
		General Fund																
		Salaries and Wages																
	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.
	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.
	10-4510.5003	PART-TIME WAGES	7,728	-	360	360	20,000	19,640	21,000	22,050	23,153	24,310	25,526	26,802	28,142	29,549	31,027	-
	10-4510.5004	FICA EXPENSE	205,082	233,871	243,787	9,916	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%
	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.
	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%.
	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.
		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	
		Operating Expenses																
	10-4510.5008	UNEMPLOYMENT COMPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	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!
	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
	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
	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.
	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
	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%
	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)
	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	-
	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
	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.
	10-4520.5026	MAINT & SERVICE CONTF	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.
	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
	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.
	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
	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.
	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.
	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
	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
	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
	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.
	10-4520.5080	VOLUNTEER FIRE POINTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	10-4520.5085	CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		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	
		Capital Expense (CIP)																
		Cash Funded (CIP)	-	14,318	-	(14,318)	2,500,000	2,500,000	-	-	-	-	-	-	-	-	-	
		Total - Capital Expense	-	14,318	-	(14,318)	2,500,000	2,500,000	-	-	-	-	-	-	-	-	-	
		Debt Service (Existing)																
		Principal	-	-	-	-	7,219	7,219	-	-	-	-	-	-	-	-	-	
		Interest	-	-	-	-	638	638	-	-	-	-	-	-	-	-	-	
		Total - Debt Service (Existing)	-	-	-	-	7,857	7,857	-	-	-	-	-	-	-	-	-	
		Debt Service (Proposed)																
		Principal	-	-	-	-	205,825	205,825	214,573	223,692	233,199	243,110	253,442	264,214	275,443	287,149	299,353	

City of Isle of Palms, SC
FY27 Budget Planning Model
Final
Fire

			Actual	Actual	Forecast	Increase/Decrease	Projected	Increase/Decrease	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	
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 PROG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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 Fur		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	

	G	H	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	BC
1																		
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	
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	10-4610.5001	SALARIES & WAGES	656,834	694,068	757,181	63,113	773,772	16,591	812,461	853,084	895,738	940,525	987,551	1,036,929	1,088,775	1,143,214	1,200,375	Includes Evergreen Compensation Study and 2.8 % for COLA and 3% for merit. Long term forecasts include an annual 5% increase, maybe adjusted by future wage studies.
13	10-4610.5002	OVERTIME WAGES	12,778	21,011	39,338	18,327	13,848	(25,490)	14,540	15,267	16,031	16,832	17,674	18,558	19,485	20,460	21,483	Includes OT provision for beach cleanup as needed.
14	10-4610.5003	PART-TIME WAGES	19,629	27,489	34,673	7,184	28,625	(6,048)	30,056	31,559	33,137	34,794	36,534	38,360	40,278	42,292	44,407	Part-time weekend restroom maintenance/attendant. 100% of wages and fringes covered by transfer in from Muni Atax fund.
15	10-4610.5004	FICA EXPENSE	51,265	55,470	60,934	5,464	62,443	1,509	65,565	68,843	72,285	75,900	79,695	83,679	87,863	92,256	96,869	FICA rate is 7.65%
16	10-4610.5005	RETIREMENT EXPENSE	117,705	126,597	147,834	21,237	146,182	(1,652)	153,491	161,166	169,224	177,685	186,570	195,898	205,693	215,978	226,777	SCRS employer contribution rates are 18.56%
17	10-4610.5006	GROUP HEALTH INSURANCE	114,765	123,430	125,988	2,558	133,709	7,720	140,394	147,414	154,785	162,524	170,650	179,183	188,142	197,549	207,426	Current PEBA rates & dependent elections plus 5% increase on 1/1/27. City of IOP specific experience modifier load factor is 1%.
18	10-4610.5007	WORKERS COMPENSATION	56,190	56,210	67,203	10,993	64,446	(2,757)	67,668	71,051	74,604	78,334	82,251	86,363	90,682	95,216	99,976	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.
19		*Total - Salaries and Wages*	1,029,166	1,104,275	1,233,151	128,876	1,223,024	(10,127)	1,284,176	1,348,384	1,415,804	1,486,594	1,560,924	1,638,970	1,720,918	1,806,964	1,897,312	
20		Operating Expenses																
21	10-4620.5010	PRINT AND OFFICE SUPPLIES	162	551	1,000	449	1,000	-	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249	Paper, ink, toner and basic office supplies.
22	10-4620.5014	MEMBERSHIP AND DUES	(34)	-	250	250	500	250	513	525	538	552	566	580	594	609	624	-
23	10-4620.5015	MEETINGS AND SEMINARS	161	241	600	359	600	-	615	630	646	662	679	696	713	731	749	Attendance at stormwater managers meetings
24	10-4620.5016	VEHICLE, FUEL & OIL	85,577	85,079	83,000	(2,079)	86,320	3,320	88,478	90,690	92,957	95,281	97,663	100,105	102,607	105,173	107,802	Budget based on recent 12 months usage and an estimated $3.00/gallon cost for marine-grade unleaded and $3.70 gallon cost for diesel fuel per Southeastern Fuel.
25	10-4620.5017	VEHICLE MAINTENANCE	219,456	207,857	229,895	22,038	235,642	5,747	241,533	247,571	253,761	260,105	266,607	273,272	280,104	287,107	294,285	Increased based on actual and includes new additions to the fleet including Skid steer, mini excavator, storm water truck, jet vac trailer, water down station and 2nd caterpillar debris operations.
26	10-4620.5020	ELECTRIC AND GAS	75,905	82,835	88,319	5,484	99,800	11,481	102,295	104,853	107,474	110,161	112,915	115,738	118,631	121,597	124,637	Increased based on actual. Also include the street lights. Dominion Energy rate increase estimated at 13%.
27	10-4620.5021	TELEPHONE/CABLE	13,270	16,169	15,440	(729)	15,826	386	16,222	16,627	17,043	17,469	17,906	18,353	18,812	19,282	19,765	-
28	10-4620.5022	WATER AND SEWER	1,304	3,782	6,350	2,568	6,509	159	6,671	6,838	7,009	7,184	7,364	7,548	7,737	7,930	8,129	Includes irrigation
29	10-4620.5024	IT EQUP, SOFTWARE & SVCS	2,790	1,000	6,000	5,000	18,300	12,300	18,758	19,226	19,707	20,200	20,705	21,222	21,753	22,297	22,854	Incls Public Wks timekeeping (4k), Fuelmaster (2k), Arc GIS mapping/drainage sys mgt (4.4k software and 3.3k annually), IWORQ maintenance management software (4k) and misc provision (.5k)
30	10-4620.5025	NON-CAPITAL TOOLS & EQUIPMENT	6,302	6,244	8,000	1,756	8,000	-	8,200	8,405	8,615	8,831	9,051	9,278	9,509	9,747	9,991	Provision for small (<$5k) equipment as needed.
31	10-4620.5026	MAINT & SERVICE CONTRACTS	11,997	15,628	13,500	(2,128)	17,550	4,050	17,989	18,438	18,899	19,372	19,856	20,353	20,861	21,383	21,918	Includes extended monthly janitorial service and pest control.
32	10-4620.5027	MACHINE/EQUIPMENT REPAIR	171	194	8,000	7,806	8,000	-	8,200	8,405	8,615	8,831	9,051	9,278	9,509	9,747	9,991	Skid steer, Jet Vac, mini excavator, wash down station
33	10-4620.5041	UNIFORMS	14,700	14,898	15,500	602	15,888	387	16,285	16,692	17,109	17,537	17,975	18,425	18,885	19,357	19,841	Weekly uniform service + $150/yr per employee for steel-toed boots and includes more frequent uniform replacements.
34	10-4620.5044	CLEANING/SANITARY SUPPLY	1,176	2,063	2,000	(63)	2,050	50	2,101	2,154	2,208	2,263	2,319	2,377	2,437	2,498	2,560	-
35	10-4620.5049	MEDICAL AND LAB	3,164	4,432	4,000	(432)	4,100	100	4,203	4,308	4,415	4,526	4,639	4,755	4,874	4,995	5,120	Cintas First Aid
36	10-4620.5054	STREET SIGNS	1,763	-	4,836	4,836	4,836	-	4,957	5,081	5,208	5,339	5,472	5,609	5,749	5,893	6,040	Covers island wide street name signs only as needed.
37	10-4620.5062	INSURANCE	51,620	55,587	53,030	(2,557)	54,621	1,591	56,259	57,947	59,685	61,476	63,320	65,220	67,177	69,192	71,268	Forecast 3% annual increase each year. Includes underground storage tank insurance on (2) fuel tanks.
38	10-4620.5063	RENT AND LEASES	11,934	1,167	1,000	(167)	1,025	25	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249	1,280	Covers hydrogen and acetylene tanks for welding. Timeclock rental moved to IT account.
39	10-4620.5064	EMPLOYEE TRAINING	-	-	500	500	5,500	5,000	5,638	5,778	5,923	6,071	6,223	6,378	6,538	6,701	6,869	CDL driver Training course
40	10-4620.5065	PROFESSIONAL SERVICES	3,365	3,705	3,700	(5)	3,700	-	3,793	3,887	3,984	4,084	4,186	4,291	4,398	4,508	4,621	DHEC and UST testing. Using Crompco for all 3 sites (Public Works, Marina and PSB). Includes annual testing and additional compliance monitoring. Increase based actual price increases.
41	10-4620.5066	TEMPORARY LABOR	227,377	248,194	318,091	69,897	270,377	(47,714)	277,137	284,065	291,167	298,446	305,907	313,555	321,394	329,429	337,664	Incls provision for additional services if needed, such as right-of-way maintenance, office help, Front Beach parking lot and compactor cleanup. Hourly rate $22.68/hr. ($35.63 CLD driver)
42	10-4620.5067	CONTRACTED SERVICES	1,463	1,112	1,500	388	1,538	37	1,576	1,615	1,656	1,697	1,740	1,783	1,828	1,873	1,920	Covers annual shred day service
43	10-4620.5079	MISC. & CONTINGENCY EXP	1,089	1,491	1,000	(491)	1,025	25	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249	1,280	-
44	10-4620.5089	GARBAGE CART PROCUREMENT	16,310	95,619	75,000	(20,619)	99,000	24,000	-	-	-	-	-	-	-	-	-	Includes second phase of new carts for residents as part of side loader transition. New carts are sold for $75
45		*Total - Operating Expenses*	751,022	847,848	940,511	92,663	961,707	21,196	884,547	906,942	929,906	953,452	977,595	1,002,352	1,027,737	1,053,766	1,080,456	

	G	H	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	BC
2		**City of Isle of Palms, SC**																
3		FY27 Budget Planning																
4		Final																
5		Public Works																
6																		
7																		
8			Actual	Actual	Forecast	Increase/Decrease	Projected	Increase/Decrease	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	
46		Capital Expense (CIP)																
47		Cash Funded (CIP)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
48		*Total - Capital Expense*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
49	Public Works - General Fund		1,780,188	1,952,123	2,173,662	221,539	2,184,731	11,069	2,168,723	2,255,327	2,345,709	2,440,046	2,538,519	2,641,322	2,748,655	2,860,730	2,977,769	
50		Capital Projects Fund																
51		Operating Expenses																
52	20-0000.0000	Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	20-4640.5025	NON-CAPITAL TOOLS & EQUIPMENT	8,863	39,554	-	(39,554)	-	-	-	-	-	-	-	-	-	-	-	-
54	20-4640.5026	MAINT & SERVICE CONTRACTS	13,929	13,834	17,000	3,166	23,630	6,630	24,221	24,826	25,447	26,083	26,735	27,404	28,089	28,791	29,511	Provision for facilities maintenance = 2% of insured building value including wash station.
55	20-4640.5063	RENT AND LEASES	5,692	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56	20-4640.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
57		Total - Operating Expenses	28,484	53,388	17,000	(36,388)	23,630	6,630	24,221	24,826	25,447	26,083	26,735	27,404	28,089	28,791	29,511	
58		Capital Expense (CIP)																
59		Cash Funded (CIP)	1,713,580	632,959	3,556,667	2,923,708	4,075,000	518,333	6,425,000	2,350,000	370,000	410,000	350,000	450,000	350,000	389,000	-	
60		Total - Capital Expense	1,713,580	632,959	3,556,667	2,923,708	4,075,000	518,333	6,425,000	2,350,000	370,000	410,000	350,000	450,000	350,000	389,000	-	
61		Debt Service (Existing)																
62		Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
63		Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
64		Total - Debt Service (Existing)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
65	Public Works - Capital Projects Fund		1,742,064	686,347	3,573,667	2,887,320	4,098,630	524,963	6,449,221	2,374,826	395,447	436,083	376,735	477,404	378,089	417,791	29,511	
66		Municipal Accommodations Fee Fund																
67		Operating Expenses																
68	30-4600.0000	Audit	525	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
69	30-4620.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70	30-4620.5026	MAINT & SERVICE CONTRACTS	13,226	8,147	47,500	39,353	48,688	1,187	49,905	51,152	52,431	53,742	55,085	56,463	57,874	59,321	60,804	Charleston Co solid waste disposal fees on Front Beach compactor and beach trash dumpsters ($9,000), right of way maintenance including Island wide trash clean up ($19,500), beach path maint ($2,500), and wayfinding sign maint ($1,500), city owned road patch as needed ($15K).
71	30-4620.5054	STREET SIGNS	2,805	3,971	1,500	(2,471)	3,000	1,500	3,075	3,152	3,231	3,311	3,394	3,479	3,566	3,655	3,747	#VALUE!
72	30-4620.5063	RENT AND LEASES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73	30-4620.5086	DRAINAGE	-	179,819	198,668	18,849	203,635	4,967	208,726	213,944	219,292	224,775	230,394	236,154	242,058	248,109	254,312	#VALUE!
74		Total - Operating Expenses	16,556	191,937	247,668	55,731	255,322	7,654	261,705	268,248	274,954	281,828	288,874	296,095	303,498	311,085	318,862	
75		Capital Expense (CIP)																
76		Cash Funded (CIP)	19,429	26,829	151,000	124,171	151,000	-	430,000	-	500,000	70,000	550,000	-	-	-	-	
77		Total - Capital Expense	19,429	26,829	151,000	124,171	151,000	-	430,000	-	500,000	70,000	550,000	-	-	-	-	
78		Debt Service (Existing)																
79		Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
80		Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
81		Total - Debt Service (Existing)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
82	Public Works - Municipal Accommodations Fe		35,985	218,765	398,668	179,903	406,322	7,654	691,705	268,248	774,954	351,828	838,874	296,095	303,498	311,085	318,862	
83		Hospitality Tax Fund																
84		Operating Expenses																
85	35-0000.0000	Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
86	35-4620.5026	MAINT & SERVICE CONTRACTS	163,789	180,389	181,000	611	236,138	55,138	242,041	248,092	254,295	260,652	267,168	273,848	280,694	287,711	294,904	City-wide landscaping contract = approx. $70,500/year (base price). Add 'l provision provides avail funds for improved landscaping/irrig. This line item is managed by the Asst Public Works Director. Incls right-of-way maintenance 21st-41st. Recreation department manages its landscaping.
87	35-4620.5067	CONTRACTED SERVICES	163,243	367,414	178,400	(189,014)	119,528	(58,872)	122,516	125,579	128,719	131,937	135,235	138,616	142,081	145,633	149,274	Covers street sweeping contract (Connector, Ocean Blvd, Palm Blvd ($16K)) + Trident Waste & Recycling for Condo Only $6.5K a month ($78k). Includes CARTA shuttle contribution 1/3 split ($18.3K).
88	35-5620.5026	MAINT & SERVICE CONTRACTS	-	9,501	-	(9,501)	-	-	-	-	-	-	-	-	-	-	-	-
89		Total - Operating Expenses	327,032	557,304	359,400	(197,904)	355,666	(3,734)	364,558	373,672	383,013	392,589	402,403	412,464	422,775	433,344	444,178	
90		Capital Expense (CIP)																
91		Cash Funded (CIP)	73,046	43,444	174,667	131,223	435,000	260,333	-	-	-	-	-	55,000	-	-	-	
92		Total - Capital Expense	73,046	43,444	174,667	131,223	435,000	260,333	-	-	-	-	-	55,000	-	-	-	
93		Debt Service (Existing)																
94		Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
95		Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
96		Total - Debt Service (Existing)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
97	Public Works - Hospitality Tax Fund		400,078	600,748	534,067	(66,681)	790,666	256,599	364,558	373,672	383,013	392,589	402,403	467,464	422,775	433,344	444,178	
98		State Accommodations Tax Fund																
99		Operating Expenses																
100	50-4620.5079	MISCELLANEOUS	2,799	6,945	7,500	555	7,688	187	7,880	8,077	8,279	8,486	8,698	8,915	9,138	9,366	9,601	-
101		Total - Operating Expenses	2,799	6,945	7,500	555	7,688	187	7,880	8,077	8,279	8,486	8,698	8,915	9,138	9,366	9,601	
102		Capital Expense (CIP)																
103		Cash Funded (CIP)	188,405	-	626,667	626,667	-	(626,667)	60,000	-	490,000	60,000	-	60,000	510,000	50,000	-	

	G	H	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	BC
2		**City of Isle of Palms, SC**																
3		FY27 Budget Planning																
4		Final																
5		Public Works																
6																		
7																		
8			Actual	Actual	Forecast	Increase/Decrease	Projected	Increase/Decrease	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	
104		Total - Capital Expense	188,405	-	626,667	626,667	-	(626,667)	60,000	-	490,000	60,000	-	60,000	510,000	50,000	-	
105		Debt Service (Existing)																
106		Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
107		Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
108		Total - Debt Service (Existing)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
109	Public Works - State Accommodations Tax Fur		191,204	6,945	634,167	627,222	7,688	(626,480)	67,880	8,077	498,279	68,486	8,698	68,915	519,138	59,366	9,601	
110		Beach Preservation Fee Fund																
111		Capital Expense (CIP)																
112		Cash Funded (CIP)	-	-	385,000	385,000	14,700,330	14,315,330	428,450	387,004	910,664	994,434	718,317	1,382,816	426,435	1,030,679	28,915,049	
113		Total - Capital Expense	-	-	385,000	385,000	14,700,330	14,315,330	428,450	387,004	910,664	994,434	718,317	1,382,816	426,435	1,030,679	28,915,049	
114		Debt Service (Existing)																
115		Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
116		Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
117		Total - Debt Service (Existing)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
118	Public Works - Beach Preservation Fee Fund		-	-	385,000	385,000	14,700,330	14,315,330	428,450	387,004	910,664	994,434	718,317	1,382,816	426,435	1,030,679	28,915,049	
119																		
120	Grand Total Public Works All Funds		4,149,519	3,464,928	7,699,231	4,234,303	22,188,367	14,489,136	10,170,536	5,667,153	5,308,066	4,683,464	4,883,546	5,334,015	4,798,590	5,112,996	32,694,969	
121																		

	G	H	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	BC
2		**City of Isle of Palms, SC**																
3		Planning Model																
4		Final																
5		Recreation																
6																		
7																		
8			Actual	Actual	Forecast	Increase/Decrease	Projected	Increase/Decrease	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	
9			2024	2025	2026	From Actual 2025	2027	From Forecast 2026	2028	2029	2030	2031	2032	2033	2034	2035	2036	
10		General Fund																
11		Salaries and Wages																
12	10-4810.5001	SALARIES & WAGES	405,685	421,698	448,303	26,605	481,934	33,631	506,031	531,332	557,899	585,794	615,084	645,838	678,130	712,036	747,638	Includes Evergreen Compensation Study and 2.8 % for COLA and 3% for merit. Long term forecasts include an annual 5% increase, maybe adjusted by future wage studies.
13	10-4810.5002	OVERTIME WAGES	1,633	2,180	2,714	534	2,919	205	3,065	3,218	3,379	3,548	3,725	3,911	4,107	4,312	4,528	Forecast increase is 2.5% per year
14	10-4810.5003	PART-TIME WAGES	227,245	255,199	267,800	12,601	275,555	7,755	289,333	303,799	318,989	334,939	351,686	369,270	387,734	407,120	427,476	Instructor pay = 70% of revenues generated from participant fees, so this line item is tied to participation.
15	10-4810.5004	FICA EXPENSE	48,012	51,335	54,989	3,654	58,171	3,182	61,080	64,134	67,340	70,707	74,243	77,955	81,853	85,945	90,243	FICA rate is 7.65%
16	10-4810.5005	RETIREMENT EXPENSE	71,890	75,127	85,034	9,907	91,314	6,280	95,879	100,673	105,707	110,992	116,542	122,369	128,487	134,912	141,657	SCRS employer contribution rates are 18.56%
17	10-4810.5006	GROUP HEALTH INSURANCE	66,701	71,473	82,282	10,809	83,078	796	87,231	91,593	96,173	100,981	106,030	111,332	116,898	122,743	128,881	Current PEBA rates & dependent elections plus 5% increase on 1/1/27. City of IOP specific experience modifier load factor is 1%.
18	10-4810.5007	WORKERS COMPENSATION	20,210	24,506	23,097	(1,409)	21,549	(1,548)	22,626	23,758	24,946	26,193	27,503	28,878	30,322	31,838	33,430	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.
19		Total - Salaries and Wa	841,376	901,518	964,219	62,701	1,014,519	50,300	1,065,245	1,118,507	1,174,432	1,233,154	1,294,812	1,359,552	1,427,530	1,498,907	1,573,852	
20		Operating Expenses																
21	10-4820.5010	PRINT AND OFFICE SUPPLIES	11,954	10,575	11,250	675	13,388	2,138	13,722	14,065	14,417	14,777	15,147	15,525	15,914	16,311	16,719	Paper, ink, toner and basic office supplies.
22	10-4820.5014	MEMBERSHIP AND DUES	1,581	976	1,600	624	1,640	40	1,681	1,723	1,766	1,810	1,856	1,902	1,949	1,998	2,048	-
23	10-4820.5015	MEETINGS AND SEMINARS	1,996	2,440	3,500	1,060	3,588	87	3,677	3,769	3,863	3,960	4,059	4,160	4,264	4,371	4,480	Increased based on more staff attending conferences and CE
24	10-4820.5016	VEHICLE, FUEL & OIL	3,983	3,304	3,500	196	3,570	70	3,659	3,751	3,844	3,941	4,039	4,140	4,244	4,350	4,458	Budget based on recent 12 months usage and an
25	10-4820.5017	VEHICLE MAINTENANCE	2,672	911	2,000	1,089	2,050	50	2,101	2,154	2,208	2,263	2,319	2,377	2,437	2,498	2,560	Three vehicles, general maintenance
26	10-4820.5020	ELECTRIC AND GAS	35,135	34,421	36,000	1,579	40,680	4,680	41,697	42,739	43,808	44,903	46,026	47,176	48,356	49,565	50,804	Increased based on actual (Dominion Energy rate increase estimated at 13%)
27	10-4820.5021	TELEPHONE/CABLE	10,393	9,990	11,000	1,010	11,275	275	11,557	11,846	12,142	12,445	12,757	13,076	13,402	13,737	14,081	-
28	10-4820.5022	WATER AND SEWER	4,532	6,045	6,000	(45)	6,150	150	6,304	6,461	6,623	6,788	6,958	7,132	7,310	7,493	7,681	-
29	10-4820.5024	IT EQUP, SOFTWARE	3,496	5,878	9,500	3,622	9,500	-	9,738	9,981	10,230	10,486	10,748	11,017	11,293	11,575	11,864	Incls Rec Dept timekeeping (3k), hardware replacements
30	10-4820.5025	NON-CAPITAL TOOLS	2,731	1,983	2,000	17	2,000	-	2,050	2,101	2,154	2,208	2,263	2,319	2,377	2,437	2,498	Provision for small (<$5k) equipment as needed - does
31	10-4820.5026	MAINT & SERVICE	43,422	36,336	48,000	11,664	48,000	-	49,200	50,430	51,691	52,983	54,308	55,665	57,057	58,483	59,945	Includes daily maintenance and turf and field
32	10-4820.5027	MACHINE/EQUIPMENT REPAIR	2,465	2,500	2,500	-	2,563	63	2,627	2,692	2,760	2,829	2,899	2,972	3,046	3,122	3,200	-
33	10-4820.5041	UNIFORMS	2,581	912	1,950	1,038	1,999	49	2,049	2,100	2,152	2,206	2,261	2,318	2,376	2,435	2,496	-
34	10-4820.5044	CLEANING/SANITARY SUPPLY	8,000	7,995	8,000	5	8,200	200	8,405	8,615	8,831	9,051	9,278	9,509	9,747	9,991	10,241	-
35	10-4820.5049	MEDICAL AND LAB	608	330	750	420	769	19	788	808	828	849	870	892	914	937	960	First Aid supplies
36	10-4820.5062	INSURANCE	69,596	79,380	91,240	11,860	93,977	2,737	96,796	99,700	102,691	105,772	108,945	112,213	115,580	119,047	122,618	Forecast 3% annual increase each year
37	10-4820.5063	RENT AND LEASES	1,447	2,201	2,850	649	2,850	-	2,921	2,994	3,069	3,146	3,225	3,305	3,388	3,472	3,559	Includes color copier rental and year round portable toilets.
38	10-4820.5064	EMPLOYEE TRAINING	2,436	2,447	2,500	53	2,500	-	2,563	2,627	2,692	2,760	2,829	2,899	2,972	3,046	3,122	-
39	10-4820.5065	PROFESSIONAL SERVICES	120	-	120	120	123	3	126	129	132	136	139	143	146	150	154	Annual backflow tests
40	10-4820.5066	TEMPORARY LABOR	-	-	-	-	2,000	2,000	2,050	2,101	2,154	2,208	2,263	2,319	2,377	2,437	2,498	Added budget to address temporary staffing needs
41	10-4820.5079	MISC. & CONTINGENCY EXP	2,651	864	3,000	2,136	3,075	75	3,152	3,231	3,311	3,394	3,479	3,566	3,655	3,747	3,840	-
42	10-4830.5088	5 & UNDER GROUPS	663	939	1,000	61	1,025	25	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249	1,280	Under 5 activities including additional toddlers programming.
43	10-4830.5091	PROGRAMS	5,019	6,961	11,212	4,251	8,633	(2,579)	8,849	9,071	9,297	9,530	9,768	10,012	10,263	10,519	10,782	Supplies for all youth and adult programming
44	10-4830.5092	SPECIAL ACTIVITIES/EVENTS	19,037	19,076	22,500	3,424	24,750	2,250	25,369	26,003	26,653	27,319	28,002	28,702	29,420	30,155	30,909	Includes Doggie Day, Halloween, Ghostly Tide Tales
45	10-4830.5093	SUMMER CAMPS	12,688	12,102	15,500	3,398	15,500	-	15,888	16,285	16,692	17,109	17,537	17,975	18,425	18,885	19,357	-
46	10-4830.5095	THEME ACTIVITIES	3,456	4,997	6,000	1,003	6,150	150	6,000	6,150	6,304	6,461	6,623	6,788	6,958	7,132	7,310	Includes Farmers Market and community offerings.
47	10-4830.5097	ADULT SPORTS	11,010	9,806	16,000	6,194	16,400	400	16,810	17,230	17,661	18,103	18,555	19,019	19,494	19,982	20,481	Official/umpires' rates and cost athletic equipment
48	10-4830.5098	YOUTH SPORTS	27,837	25,167	38,000	12,833	38,950	950	39,924	40,922	41,945	42,994	44,068	45,170	46,299	47,457	48,643	Official/umpires' rates and cost athletic equipment
49	10-4830.5099	KEENAGERS	3,806	3,274	4,500	1,226	4,613	113	4,500	4,613	4,728	4,846	4,967	5,091	5,219	5,349	5,483	Keenagers programming
50	10-4820.5085	CAPITAL OUTLAY	-	9,250	-	(9,250)	-	-	-	-	-	-	-	-	-	-	-	-
51		Total - Operating Expenses	295,315	301,060	361,972	60,912	375,916	13,944	385,252	395,367	405,750	416,407	427,346	438,574	450,100	461,930	474,074	
52		Capital Expense (CIP)																
53		Cash Funded (CIP)	108,004	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
54		Total - Capital	108,004	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
55		Debt Service (Existing)																
56		Principal	-	-	-	-	5,833	5,833	7,001	8,302	9,750	11,359	13,144	15,123	17,314	-	-	
57		Interest	-	-	-	-	7,526	7,526	7,026	6,426	5,715	4,879	3,906	2,780	1,484	-	-	
58		Total - Debt Service (Existing)	-	-	-	-	13,359	13,359	14,027	14,729	15,465	16,238	17,050	17,903	18,798	-	-	
59	Recreation - General Fund		1,244,695	1,202,578	1,326,191	123,613	1,403,794	77,603	1,464,524	1,528,603	1,595,647	1,665,799	1,739,208	1,816,029	1,896,428	1,960,837	2,047,926	
60		Capital Projects Fund																
61		Operating Expenses																
62	20-0000.0000	Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
63	20-4840.5024	IT EQUP, SOFTWARE & SVCS	-	-	2,000	2,000	2,000	-	2,050	2,101	2,154	2,208	2,263	2,319	2,377	2,437	2,498	Net Cert Pro Cameras

City of Isle of Palms, SC

Planning Model
Final
Recreation

			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	
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	2,138,474	1,991,465	2,122,200	2,086,331	2,167,018	2,169,428	2,255,500	3,129,406	
128																		

City of Isle of Palms, SC
Planning Model
Final
Building Planning and Engineering

			Actual 2024	Actual 2025	Forecast 2026	Increase/Decrease From Actual 2025	Projected 2027	Increase/Decrease From Forecast 2026	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032	Projected 2033	Projected 2034	Projected 2035	Projected 2036	
		General Fund																
		Salaries and Wages																
10-4710.5001	SALARIES & WAGES		333,413	293,826	276,903	(16,923)	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.
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
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%
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%
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%.
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.
	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	
	Operating Expenses																	
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.
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
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
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.
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
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%.
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	-
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	-
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).
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
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
10-4720.5027	MACHINE/EQUIPMENT REPAIR		-	-	500	500	500	-	513	525	538	552	566	580	594	609	624	-
10-4720.5041	UNIFORMS		989	153	500	347	625	125	641	657	673	690	707	725	743	762	781	City logo items
10-4720.5044	CLEANING/SANITARY SUPPLY		-	44	500	456	500	-	513	525	538	552	566	580	594	609	624	Daily cleaning supplies
10-4720.5049	MEDICAL AND LAB		140	267	250	(17)	250	-	256	263	269	276	283	290	297	305	312	First Aid Supplies
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
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.
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	-
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)
10-4720.5066	TEMPORARY LABOR		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Department is fully staffed
10-4720.5079	MISC. & CONTINGENCY EXP		1,444	113	700	587	700	-	718	735	754	773	792	812	832	853	874	-
10-4720.5085	CAPITAL OUTLAY		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	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	
	Capital Expense (CIP)																	
	Cash Funded (CIP)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Total - Capital		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Debt Service (Existing)																	
	Principal		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Total - Debt Service (Existing)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Building Planning and Engineering - Ge			574,837	542,643	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	
	Capital Projects Fund Operating Expenses																	
20-0000.0000	Audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

	G	H	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	BC
2		**City of Isle of Palms, SC**																
3		Planning Model																
4		Final																
5		Building Planning and Engineering																
6																		
7																		
54	20-4740.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55	20-4740.5026	MAINT & SERVICE CONTRACTS	2,618	11,636	125,000	113,364	30,000	(95,000)	30,750	31,519	32,307	33,114	33,942	34,791	35,661	36,552	37,466	Building maintenance contingency to proactively address issues as needed - 2% of City Hall building insured value. Split 50/50 Gen Govt/Building.
56		Total - Operating Expenses	2,618	11,636	125,000	113,364	30,000	(95,000)	30,750	31,519	32,307	33,114	33,942	34,791	35,661	36,552	37,466	
57		Capital Expense (CIP)																
58		Cash Funded (CIP)	-	-	-	-	45,000	45,000	-	-	-	-	-	-	-	40,000	-	
59		Total - Capital	-	-	-	-	45,000	45,000	-	-	-	-	-	-	-	40,000	-	
60		Debt Service (Existing)																
61		Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
62		Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
63		Total - Debt Service (Existing)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
64	Building Planning and Engineering - Ca		2,618	11,636	125,000	113,364	75,000	(50,000)	30,750	31,519	32,307	33,114	33,942	34,791	35,661	76,552	37,466	
65																		
66																		
67																		
68	Grand Total Building, Planning and Eng		577,455	554,279	692,473	138,194	865,089	172,616	857,187	896,040	936,735	979,359	1,024,008	1,070,778	1,119,775	1,211,106	1,224,885	
69																		

City of Isle of Palms

FY27 Millage Rate Table

FOR ADDITIONAL REVENUE- INCREASE OPERATING MILLAGE BY MAX STATE ALLOWED RECAPTURE FOR 2023, 2024 and 2026. DUE TO THE COUNTY REASSESSMENT THE CITY USED THE 2.95 (CPI + POPULATION) IN 2025. TOTAL ADDITIONAL PROPERTY TAX GENERATED BY 1.80 INCREASE WOULD BE APPROX $513,477 BASED ON CURRENT VALUE OF A MIL ($285K)

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

Ways & Means Recommendation 0.0018

Ways & Means Recommendation .0009233 for Fire Ladder Truck

CURRENT ISLE OF PALMS MILLAGE

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

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

Operating Millage Rate	0.0192
Debt Service Millage Rate	0.0036
Total IOP Millage Rate	0.0228
Local Option Sales Tax Credit Factor	(0.00013)

TAXPAYER'S INCREASE/(DECREASE)

Appraised Value	Primary Residences Assessed at 4%	Less Local Option Sales Tax Credit	Net IOP Property Tax for a primary resident	2nd Homes & Commercial Assessed at 6%	Primary Residences Assessed at 4%	Less Local Option Sales Tax Credit	Net IOP Property Tax for a primary resident	2nd Homes & Commercial Assessed at 6%	Primary Residents	2nd Homes/ Commercial
250,000	201	(48)	154	302	228	(33)	196	342	42	41
300,000	241	(57)	184	362	274	(39)	235	411	51	49
350,000	281	(67)	215	422	320	(46)	274	479	59	57
400,000	322	(76)	246	482	365	(52)	313	548	68	65
500,000	402	(95)	307	603	456	(65)	391	685	84	82
600,000	482	(114)	368	724	548	(78)	470	822	101	98
700,000	563	(133)	430	844	639	(91)	548	959	118	114
900,000	724	(171)	553	1,085	822	(117)	705	1,232	152	147
1,000,000	804	(190)	614	1,206	913	(130)	783	1,369	169	163
1,250,000	1,005	(238)	768	1,508	1,141	(163)	979	1,712	211	204
1,500,000	1,206	(285)	921	1,809	1,369	(195)	1,174	2,054	253	245
1,750,000	1,407	(333)	1,075	2,111	1,598	(228)	1,370	2,396	296	286
2,000,000	1,608	(380)	1,228	2,412	1,826	(260)	1,566	2,739	338	327
2,500,000	2,010	(475)	1,535	3,015	2,282	(325)	1,957	3,423	422	408
3,000,000	2,412	(570)	1,842	3,618	2,739	(390)	2,349	4,108	507	490
3,500,000	2,814	(665)	2,149	4,221	3,195	(455)	2,740	4,793	591	572
4,000,000	3,216	(760)	2,456	4,824	3,652	(520)	3,132	5,478	676	654
4,500,000	3,618	(855)	2,763	5,427	4,108	(585)	3,523	6,162	760	735
5,000,000	4,020	(950)	3,070	6,030	4,565	(650)	3,915	6,847	845	817
6,000,000	4,824	(1,140)	3,684	7,236	5,478	(780)	4,698	8,216	1,014	980
7,000,000	5,628	(1,330)	4,298	8,442	6,391	(910)	5,481	9,586	1,183	1,144
8,000,000	6,432	(1,520)	4,912	9,648	7,303	(1,040)	6,263	10,955	1,351	1,307
9,000,000	7,236	(1,710)	5,526	10,854	8,216	(1,170)	7,046	12,325	1,520	1,471
10,000,000	8,040	(1,900)	6,140	12,060	9,129	(1,300)	7,829	13,694	1,689	1,634

Annual property tax revenue dedicated to City operations and debt service is roughly $6.5 million

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

City of Isle of Palms
Business License excluding Short Term Rentals
License Year 2025 (May 1, 2025 - April 30, 2026)
Distribution of Business License by Gross Revenue

Gross Revenue	License Count	Amount Paid
$0-250000	1785	$ 635,065
250000-500000	85	142,974
500000-750000	18	41,305
750000-1000000	18	59,321
1000000-1250000	11	42,765
1250000-1500000	5	19,602
1500000-1750000	5	23,386
1750000-2000000	9	60,377
2000000-2250000	2	11,242
2250000-2500000	4	22,132
2500000-2750000	4	22,354
2750000-3000000	2	13,871
3000000-3250000	3	26,260
3250000-3500000	1	7,035
3500000-3750000	1	7,999
3750000-4000000	1	11,398
4000000-4250000	2	19,063
4250000-4500000	1	9,593
4500000-4750000	4	56,293
4750000-5000000	1	10,588
5000000-5250000	1	10,530
6000000-6250000	1	12,251
> $6250000	9	273,135
Grand Total	1973	$ 1,538,539

License Year 2025 (May 1, 2025 - April 30, 2026)

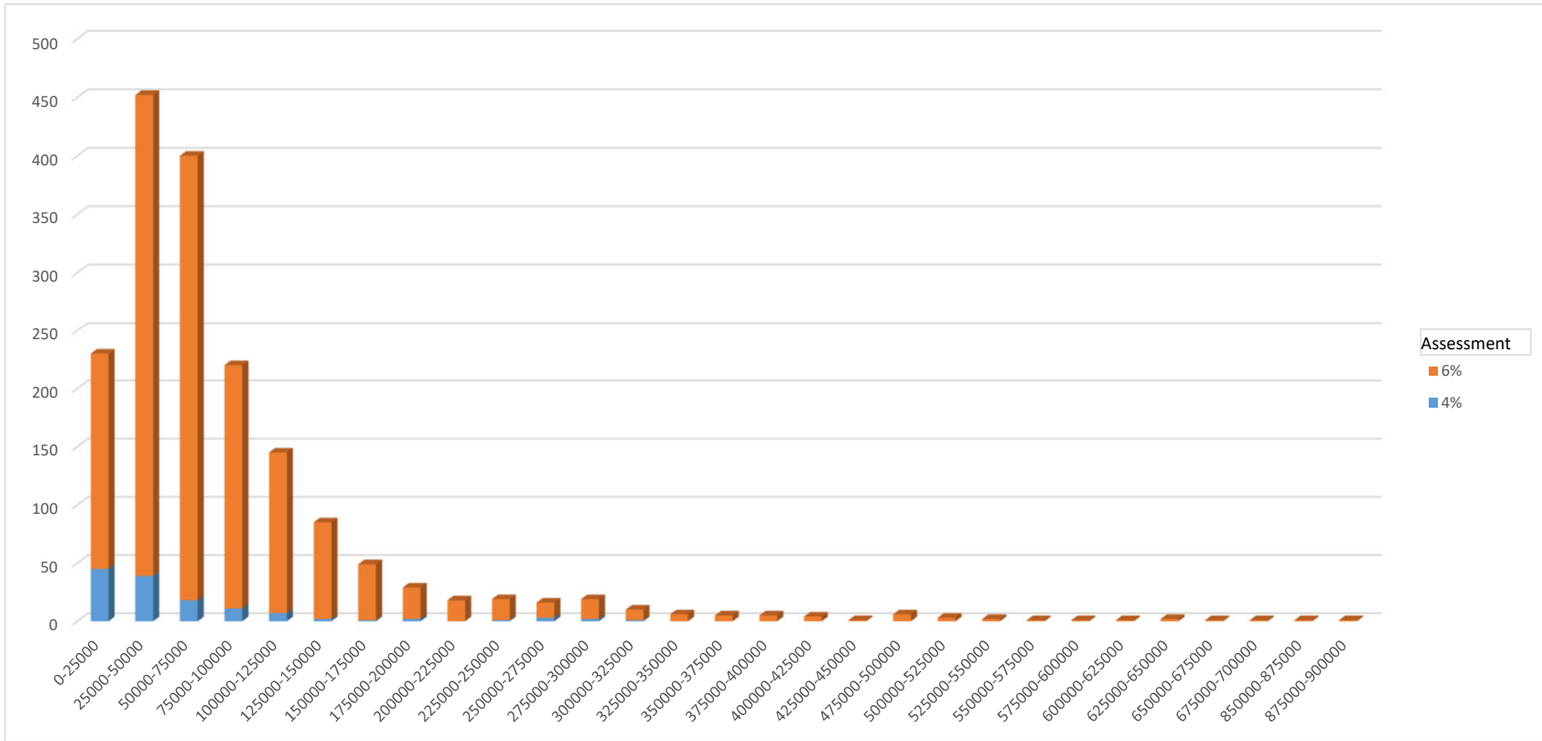
Reported Business Gross Revenue	**$ 365,931,403**
Average Gross Revenue	**$ 185,470**
Median Gross Revenue	**$ 9,986**
Average Amount Paid	**$ 780**
Median Amount Paid	**$ 239**

City of Isle of Palms

Short Term Rental License Year 2025 (May 1, 2025 - April 30, 2026)

Distribution of STRs by Gross Revenue & Legal Residence (4%) vs Second Home/Investment Property (6%)

Gross Revenue	4%	6%	Grand Total
0-25000	45	185	230
25000-50000	39	413	452
50000-75000	18	382	400
75000-100000	11	209	220
100000-125000	7	138	145
125000-150000	2	83	85
150000-175000	1	48	49
175000-200000	2	27	29
200000-225000		18	18
225000-250000	1	18	19
250000-275000	3	13	16
275000-300000	2	17	19
300000-325000	1	9	10
325000-350000		6	6
350000-375000		5	5
375000-400000		5	5
400000-425000		4	4
425000-450000		1	1
475000-500000		6	6
500000-525000		3	3
525000-550000		2	2
550000-575000		1	1
575000-600000		1	1
600000-625000		1	1
625000-650000		2	2
650000-675000		1	1
675000-700000		1	1
850000-875000		1	1
875000-900000		1	1
Grand Total	**132**	**1601**	**1733**



Reported Short Term Rentals Gross Revenue License Year 2025	142,952,335
Average	82,488
Median	58,648

PO/REQ NUMBER	DESCRIPTION	AMOUNT
DEPT GEN GOVT		
VENDOR CODE: 901346 FORTIS ENVIRONMENTAL, LLC		
26-3357	CLEAN DITCHES-FOREST TRAIL-201,202,264.245,266,253 & 3606 HARTNETT	10,800.00
DEPT PUB WKS		
VENDOR CODE: 04863 PLEASANT PLACES, INC.		
26-3360	NEW IRRIGATION SYSTEM MUNICIPAL LOT B	23,970.56

CITY OF
ISLE
OF
PALMS South Carolina

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.

POST OFFICE DRAWER 508
ISLE OF PALMS, SOUTH CAROLINA 29451

843.886.6428
FAX 843.886.3585
www.iop.net

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 o Lane-Keeping Alert o Lane-Keeping Aid o Pre-Collision Assist® with Automatic Emergency Braking (AEB) Note:Includes unique one-touch temporary disable switch for Law Enforcement use. o Pedestrian Detection o Forward Collision Warning o 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

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

SPARROW & KENNEDY
TRACTOR COMPANY

JOHN DEERE

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** _____

SPARROW & KENNEDY TRACTOR COMPANY

JOHN DEERE

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**



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- Multi-passenger capability for four people
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- Assembled in Wisconsin
- Improved power steering for smoother operation

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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

RHYTHM ENGINEERING

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

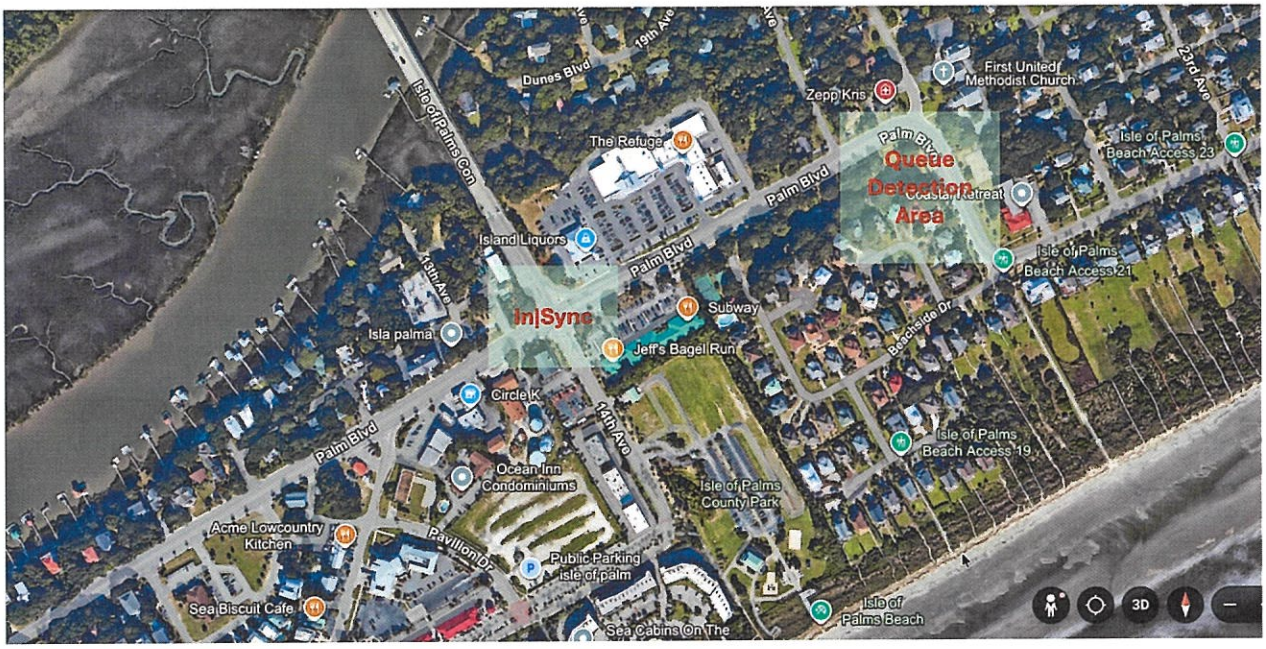


Figure 1. Project Location

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
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DEPARTMENT REVENUE AND EXPENDITURE REPORT FOR CITY OF ISLE OF PALMS

3/26/2026

Vendors	Building IT	Court IT	Fire IT	General IT	Police IT	Public Works IT	Recreation IT	Telephone & Cable	Grand Total
ADAMS TAX FORM HELPER				155.00					155.00
ADOBE.COM			119.94	5,376.91	994.56				6,491.41
ALPHACARD			48.50		48.50				97.00
AMAZON.COM	92.64	259.89	1,347.80	291.86	3,275.34	313.06		266.86	5,847.45
ANDREWS TECHNOLOGY HMS, INC.	982.44		4,611.74	3,661.97	5,033.26		2,618.49		16,907.90
APPLE ONLINE				239.59					239.59
AXON ENTERPRISE, INC.					964.72				964.72
BEST BUY					534.06				534.06
BS&A SOFTWARE				12,444.00					12,444.00
CANVA					149.90				149.90
CAROLINA ADVANCED DIGITAL, INC					4,054.80				4,054.80
CAROLINA COMM			1,433.60				1,839.68		3,273.28
CHARLESTON COUNTY			5,841.72		784.80			67,549.80	74,176.32
CHARLESTON COUNTY CONSOLIDATED 911					2,310.11				2,310.11
CHRISTOPHER AARON SANDERS					21.79				21.79
CIVICPLUS, LLC				781.14					781.14
COMCAST CABLE								18,385.32	18,385.32
COR VC3 INVOICE_EMAIL MIGRATION				32,152.10					32,152.10
DELL	827.29								827.29
DIVERSE COMPUTING, INC.					3,270.00				3,270.00
DROPBOX, INC				216.91					216.91
FIRST ARRIVING			3,653.60		771.47				4,425.07
FLEXSPACE	1,141.42			1,500.88					2,642.30
GEOTHINQ	1,628.57								1,628.57
GLOBALSTAR USA								1,389.14	1,389.14
GUARDIAN ALLIANCE TECHNOLOGIES, INC					2,360.00				2,360.00
HOME TELECOM								2,892.81	2,892.81
HUBER & ASSOCIATES, INC.					750.00				750.00
ID WHOLESALER				261.47					261.47
IDI					2,925.59				2,925.59
IMAGE TREND INC.			3,858.75						3,858.75
JOSEPH TUMMINELLI					71.87				71.87
KAHOOT! ASA					104.51				104.51
LEADS ONLINE					6,122.00				6,122.00
LEXIPOL					5,380.47				5,380.47
MICROSOFT					99.00				99.00
MINT MOBILE								181.99	181.99
MINUT				129.84					129.84
MOTOROLA SOLUTIONS			486.43						486.43
MYGOV					3,528.00				3,528.00
NEOGOV				4,331.25					4,331.25
NETCERTPRO			87.50		87.50	486.25	1,088.00		1,749.25
NEWEGG BUSINESS					2,321.67				2,321.67
NICHOLSON BUSINESS SYSTEMS					3,990.00				3,990.00
OFFICE DEPOT - CORPORATE ACCOUNT	28.03			219.94	50.13				298.10
OTTERBOX.COM			58.83						58.83
PACE SYSTEMS INC.					7,440.00				7,440.00
POWER DMS, INC.					4,086.58				4,086.58
RCL DECKARD TECH RENTALSCAPE SOFTWARE	53,025.00								53,025.00
REGISTER.COM					46.17				46.17
ROK BROTHERS INC.			1,792.77						1,792.77
SC DEPARTMENT OF REVENUE				23.53					23.53
SCHNEIDER ELECTRIC CSSP			4,625.35		4,625.36				9,250.71
SEGRA								49,062.34	49,062.34
SHUTTERSTOCK				31.61					31.61
SKYLINE TECHNOLOGY SOLUTIONS								3,780.00	3,780.00
SONITROL SECURITY SYSTEMS			2,081.40		454.80				2,536.20
STAPLES ADVANTAGE	132.32				87.18				219.50
SURVEYMONKEY.COM			510.12	1,556.52	327.00				2,393.64
SYNERION				4,500.00					4,500.00
TARGET	63.74								63.74
TARGET SOLUTIONS LEARNING			5,478.61						5,478.61
THE UPS STORE #3809							21.91		21.91
T-MOBILE						114.43		15,319.80	15,434.23
TRACFONE								23.26	23.26
TRANSUNION RISK AND ALTERNATIVE					1,597.89				1,597.89
VC3, INC.			6,428.46	247,014.79	3,736.99				257,180.24
VECTOR SOLUTIONS			8,467.67						8,467.67
VERIZON WIRELESS								26,366.56	26,366.56
VERMONT SYSTEMS, INC.							12,427.11		12,427.11
VIRTUAL ACADEMY					2,250.00				2,250.00
WALMART						86.11			86.11
WEATHER.COM					32.69				32.69
ZOOM VIDEO COMMUNICATIONS INC					191.73				191.73
Grand Total	**57,921.45**	**259.89**	**39,204.79**	**288,351.31**	**74,880.44**	**999.85**	**5,878.19**	**185,217.88**	**703,096.80**
check	-	-	-	-	-	-	-	-	-

*<u>IN MAY 2026 COUNCIL APPROVED AN EXPENDITURE OF $55,548 FOR CivicEye RMS MANAGEMENT SERVICE THAT IS NOT INCLUDED ABOVE</u>