Ways & Means Committee
5:00pm, Tuesday, September 8, 2026
City Hall
Council Chambers
1207 Palm Boulevard, Isle of Palms, SC

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

Agenda

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

2. **Special Presentation**- Blue Ridge Creative Marketing, rebranding kickoff discussion

3. **Citizens' Comments**- limit of three (3) minutes per speaker

4. **Approval of Previous Meeting's Minutes- August 11, 2026 (p2)**

5. **Dashboard of City Operations and Short-Term Rental Report (p8)**

6. **Financial Review-** August financial statement (p10)

7. **Procurement**
   a. Report of purchases between $10,000 and $25,000 (p46)
   b. Consideration of purchase of new truck for Building Department for $37,686.00 Santee Auto, State contract ($45,000 in FY27 budget, Capital) (p47)
   c. Discussion and consideration of using firm for Director of Planning, Zoning, and Building search (20% of first year salary- approx. $22,000- unbudgeted) (p50)

8. **Old Business- none**

9. **New Business**
   a. Consideration of proposal from Geosyntec to manage bulkhead recoating ($33,000- FY27 budget includes $450,000 in Marina Fund) (p58)
   b. Discussion and consideration of Waterway flood barrier project- Thomas and Hutton CO#6 $35,000 for additional field management expenses (p62)
   c. Discussion of drainage project for Palm Boulevard and 38th-41st Avenues (p68)
   d. Discussion of job description and pay for Director of Planning and Building (p70)

10. **Next Meeting: Tuesday, October 13, 2026, 5pm**

11. **Adjournment**

WAYS & MEANS COMMITTEE MEETING
5:00pm, Tuesday, August 11, 2026
City Hall Council Chambers
1207 Palm Boulevard, Isle of Palms, SC

MINUTES

1. **Call to Order**

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

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

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

3. **Approval of Previous Meeting's Minutes – July 14, 2026**

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

MOTION: Council Member Miller made a motion to amend the minutes:

-noting Council Member Bogosian's absence from the meeting;
-amending the second paragraph under Dashboard of City Operations to read:

"There are 1,715 current short-term rental licenses. Council Member Miller noted with concern the year-over-year growth of this number and the spread of short-term rentals into neighborhoods. She would like City Council to have a conversation at some point soon as a periodic review to address these trends and whether they are going toward or away from where we want to be, given that we accept that we are a family-friendly, primarily residential community. She made the point that timing is right, particularly in light of the City's current rebranding effort."

VOTE: A vote was taken with all in favor of the minutes as amended.

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

Administrator Kerr said an offer for the HR Manager position has been accepted and will begin work on August 21. Some employment offers have been made on two of the five openings for Police Officers. There are two paramedic/firefighter openings and a vacancy for the Assistant Director of Public Works.

Administrator Kerr noted an error in June's short-term rental report. The correct number of short-term rental licenses issued as of 6/20/26 was 1,657. The corrected report has been added to June's meeting packet online.

Council Member Pierce asked that next month's short-term rental report include a detail of short-term rentals by unit.

Council Member Bogosian asked for a review of the numbers associated with Fire Department service calls.

5. **Financial Review**

A. **July Financial Statement**

Director Hamilton updated Council on June's FY2026 financial statement by presenting an overview of all funds based on current reports, noting revenue collection was still ongoing at the time the reports were run. The City has collected $31.5 million against a budget of $32.6 million, with a forecast of $33 million. Expenditures stand at $25.4 million against a $30 million budget, with a forecast of $26.7 million.

Director Hamilton noted that additional revenue is anticipated and has already been incorporated into the forecast, including:

- Approximately $500,000 in broker's insurance license revenue
- $318,000 in anticipated Municipal Accommodations Tax (ATAX) and beach accommodations revenue (one month remaining)
- $339,000 forecast for the final quarter of the county pass-through
- Approximately $275,000 in anticipated Local Option Sales Tax revenue over the final two months of the fiscal year

Director Hamilton also noted that additional expenses may still come in, as department managers have been asked to follow up with vendors regarding any late-June orders or outstanding invoices. As a result, the currently projected net positive of approximately $6 million for all funds may be somewhat overstated, and she indicated the City will not confirm final figures until all expenses have been closed out.

She pointed out that $2.6M of the surplus is related to deferred expenses including drainage work at 38th and Palm, undergrounding power lines, and the rescue boat.

Council Member Pierce said it would be "helpful to see how much of that [surplus] is making up the difference between the revenue and expense that is deferred into next year. And also confirm that everything we did not know 4-5 months ago when we were doing the budget, did all that get budgeted into the '27 numbers."

He requested a one-page schedule detailing "what did we anticipate to spend, what we did not spend, what did we spend that had overages" and line them up with grants received.

Director Hamilton reported that the City began the FY27 with an unaudited fund balance of approximately $57 million, which, after current expenses and net losses of about $1.7 million, brings the fund balance down to roughly $55 million — though she noted this figure will continue to shift as the year progresses, since it reflects only one month of activity. She highlighted that the City received $188,000 in interest revenue for the first month, and noted that the Wild Dunes account, while still earning interest, had not posted any activity in July, so no interest could be recorded for that account yet; it will be recorded once posted.

She introduced a new forecasting schedule covering the three accounts with the majority of financial activity — the General Fund, Capital Fund, and Beach Preservation Fund — built as a combination of a rolling 12-month and trailing 12-month comparison against the same period last year. Reiterating her earlier point, she confirmed the City will likely fall short of its parking revenue projections, with a shortfall of $149,000 in parking lot revenue and $196,000 in meter revenue, together representing roughly a $345,000 deficit against budget. She cautioned that it remains too early to determine whether expenses will show similar variances, but said the schedules will be updated as more data comes in to track the City's position against budget throughout the year.

She then reviewed the capital fund, noting it includes grant funding allocated for drainage projects, and the Beach Preservation Fund, which similarly reflects grant money and associated expenses and revenue as they are recorded.

Turning to the tourism schedules, Director Hamilton noted the City is still operating within FY26 and has not yet received any FY27 revenue. She reported an anticipated final June posting of $318,000, which, if realized, would put the City 11% ahead of the prior year for Municipal Accommodations Tax. All funds for the State Accommodations Tax have been received, ending the year at $2.5 million, 4% higher than the previous year. For the County pass-through, one quarter remains outstanding, but an anticipated $338,000 would bring that figure to 13% higher than prior year. Hospitality tax collections are complete, including the accrual, totaling $1.5 million and reflecting a 2% increase over the prior year — a notable improvement, she noted, since the prior year had shown a 2% decrease compared to the year before that. Beach Preservation revenue is similarly awaiting its final month, with an anticipated $318,000 expected to bring that figure to 11% higher than the previous year. Finally, she noted two more months remain for Local Option Sales Tax revenue, estimated at approximately $275,000, which would bring that category to 6% higher than the prior year if realized.

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

Director Hamilton presented updated schedules reflecting business license revenue, noting that the originally provided schedules did not include license updates. Administrator Kerr explained that license updates typically occur when a business, most commonly construction contractors such as roofers, obtains an initial business license and base fee for their first job of the license year, then returns to update that license for each subsequent job completed within the year. He noted that these updates had previously been omitted from the reports but have now been incorporated.

Director Hamilton then reviewed the schedules, which compare fiscal year data to license year data, since license issue dates may span multiple years. For FY25, the City collected $2.2 million in license fees, while $2.3 million was recorded on the ledger, a difference of about $116,000. For FY26, $2.4 million was collected and $2.3 million recorded, a difference of $89,000 less than what was reported. She noted a larger discrepancy in reported gross revenue for the same period — $555 million reported versus $503 million recorded, a difference of $52 million — which she attributed to a combination of factors, including a major renovation project in Wild Dunes reported at approximately $25 million in revenue that year. She explained that some companies report more and others report less in business license revenue, all of which is tied to construction and business activity, but that the City has no way to determine the reasons behind specific discrepancies — only to identify which companies reported more or less in a given period.

Turning to the license-year schedule compared to the City's fiscal year, Director Hamilton reported that for license year 2024–2025, $2.4 million was reported compared to $2.3 million on the City's ledger, a difference of $72,000; for license year 2025–2026, $2.4 million was reported compared to $2.3 million, a difference of $127,000. She noted a larger gross revenue difference between the two license years — $590 million in license year 2024–2025 compared to $525 million in license year 2025–2026, a difference of about $65 million — again attributing part of this to the large renovation project reflected under the license-year timeframe rather than the fiscal year.

For short-term rentals, using the fiscal year period, the City reported $1.4 million collected, with $1.5 million recorded to the ledger by issue date, and gross reported revenue of $140 million for FY26. Comparing the report to the ledger directly, both showed approximately $1.5 million, a difference of about $2,300, while gross reported revenue was $155 million, a difference of $14 million. Director Hamilton noted that this period likely coincided with two hotels transitioning 119 units out of short-term rental status. For the corresponding license year (May 1 through April 30), the report showed $1.2 million compared to $1.5 million on the ledger, with gross reported revenue of $124 million; for the following license year, $1.6 million was reported compared to $1.5 million on the ledger, a difference of $90,000, with gross reported revenue of $160 million, a difference of about $37 million.

Finally, Director Hamilton shared a schedule showing 120 short-term rental licenses showed $0 income in FY24 and 113 licenses showed $0 income in FY25. Additionally, 442 business licenses in FY24 and 231 business licenses in FY25 showed $0 income. A brief discussion occurred around the reasons why a business would report $0 income. Administrator Kerr will perform a sampling of those businesses to see if he can discern a reason for the lack of reported income.

6. **Procurement**

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

B. **Discussion and consideration of purchase of Public Works automated side loader – Shealy Truck $428,007 (FY27-$435,000 Hospitality Fund)**

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

7. **Old Business – none**

8. **New Business**

A. **Discussion of positive net result and purchase of ladder truck**

Administrator Kerr reminded the Committee that the FY27 budget has the City financing the ladder truck which includes an associated millage increase for that debt. If the City is going to borrow money to purchase the truck, the work for that must begin within the next 30 days. The decision must be made prior to September so that the proper millage rate can be sent to the County.

Mayor Pounds recommended the City pay cash for the ladder truck out of the General Fund.

Director Hamilton will prepare a schedule of the proposed disbursement of the budget surplus for City Council to consider at the August meeting.

B. **Discussion of method of future sale of surplus ladder truck**

Administrator Kerr said the company building the new ladder truck suggested that the City use an auction site, Garage, to sell the surplus ladder truck. The City holds an appraisal of $250,000 on the truck.

With Council's approval, staff would like to list the truck with a "Buy It Now" price of $350,000 with a reserve of $330,000. If a bid comes in lower than the reserve, the matter will come back to City Council. The auction site has a 10% commission fee. The truck will be available in mid-December.

There was a consensus of the Committee to move forward as discussed.

C. **Discussion and consideration of raising capital limit to $10,000**

Director Hamilton asked the Committee to consider raising the City's capitalization threshold from $5,000 to $10,000 (or higher), so smaller equipment purchases no longer need to be individually capitalized — a change she notes would not affect the City's financial statements. This change is being recommended by GFOA.

Council Member Pierce would like to know what surrounding municipalities are doing as a benchmark, a report of the financial impact, and a list of assets between $5,000-$10,000. He would also like to see a letter detailing the recommendation.

D. **Discussion and consideration of procurement code amendments**

Administrator Kerr presented proposed amendments to the City's purchasing procedures, developed by the Administration Committee, primarily addressing the exemptions under which the City is not required to use competitive procurement (bidding, RFBs, or RFPs). He characterized much of the proposed language as cleanup and clarification of existing exemptions, some of which stem from past procurement issues, and cited routine works of art and holiday decorations as an example category.

He noted that the Committee spent significant time discussing the City's practices for procuring professional services, which remains on the list of exemptions. The Committee ultimately recommended changing the code's language from "shall not apply" to "may not apply" regarding competitive procurement of professional services — giving Council discretion on whether to competitively bid such services rather than an outright exemption. He noted this is the most frequently used exemption and that the recommended change represents a modest shift from, but is largely consistent with, the City's historical practice in this area.

He added that certain industries – architectural and engineering – are not permitted by their professional standards to participate in competitive bidding processes. He also noted that City Council currently has the authority to direct staff to rebid a project. City Council also must approve every purchase that exceeds $25,000 with the exception of emergency purchases plus anything not budgeted.

When asked about whether or not these changes would slow down the procurement process, Administrator Kerr noted the change of “shall” to “may” removed his reservations about the changes.

MOTION: Mayor Pounds made a motion to recommend the changes to the procurement code and process to City Council for consideration. Council Member Bogosian seconded the motion. The motion passed unanimously.

E. **Update on efforts to reduce spending by $1M and increase revenue by $1M**

Administrator Kerr said cost savings realized to date mainly across IT and insurance comes to $58,950. The effort to reduce costs is an ongoing effort. The RFP for managed IT services is due back August 28. The topic will remain on the agenda.

9. **Miscellaneous**

The next meeting of the Ways & Means Committee will be Tuesday, September 8, 2026 at 5pm.

10. **Adjournment**

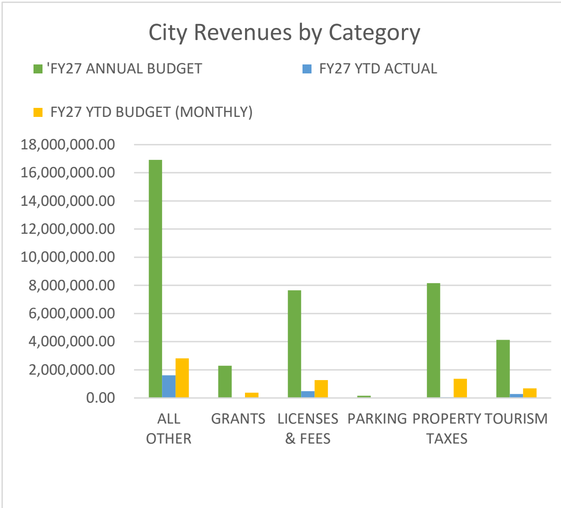
Council Member Ward made a motion to adjourn the meeting, and Council Member Streetman seconded the motion. The meeting was adjourned at 6:24pm.

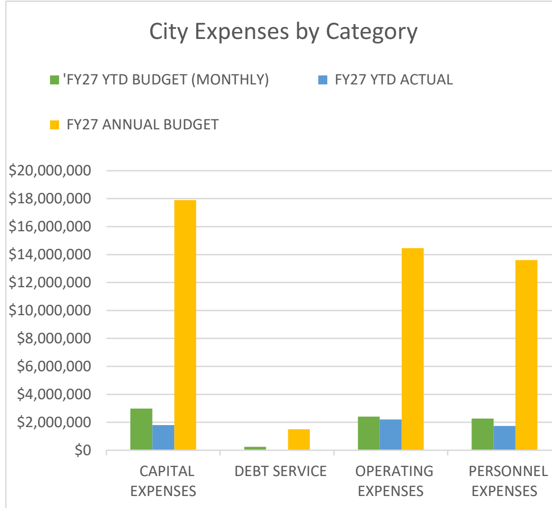
Respectfully submitted,

Nicole DeNeane
City Clerk

City of Isle of Palms Operations Dashboard

August 2026



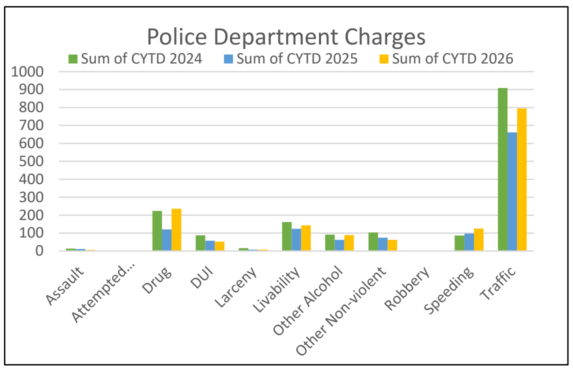


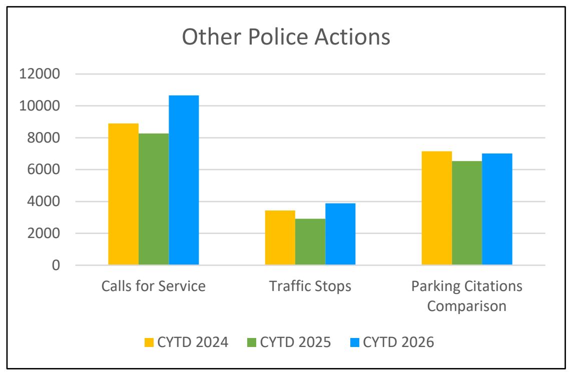
Personnel Vacancies

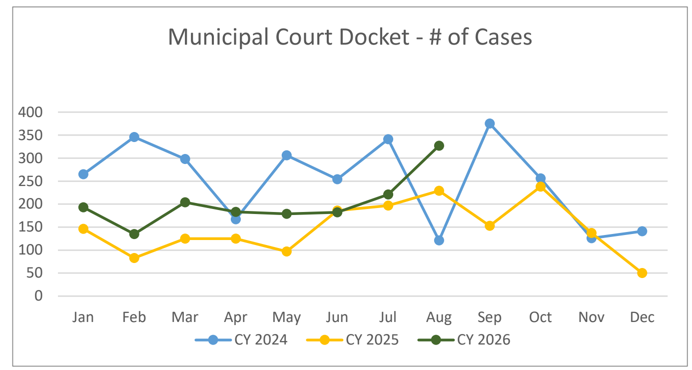
Type	City Hall	Police	Fire	Pub Wks	Rec
Full-time	1 HR Manager	4 Police Officers	2 Paramedic/ Firefighter	1 Assist PW Director	
Part-time					

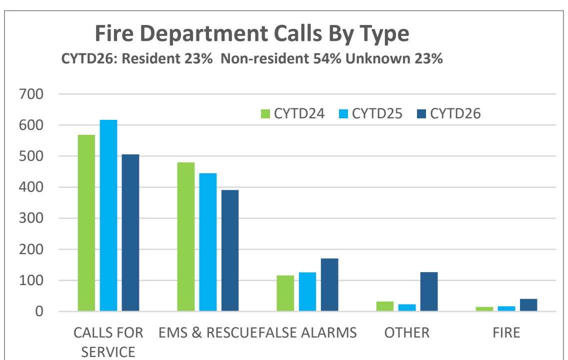
Upcoming Community Events

Upcoming Community Events
Speaker Series: The Science Behind Site Water Runoff Wednesday, September 9 | 11:00 AM - 12:00 PM at Recreation Center
Sea Stroll & Learn Thursday, September 10 | 7:30 AM - 8:30 AM at Recreation Center
Farmers Market Thursday, September 17 | 4:00 PM - 7:00 PM at Recreation Center
Speaker Series: IOP Compost Program Friday, September 18 | 11:00 AM - 12:00 PM at Recreation Center
Coffee with the Mayor Friday, September 25 | 9:00 AM - 10:00 AM at The Refuge

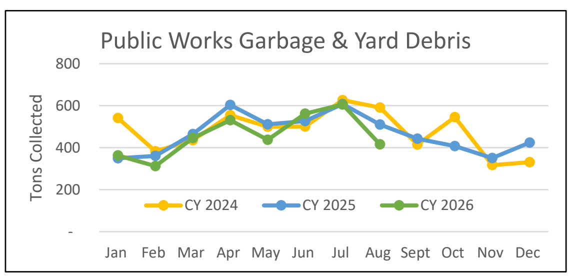






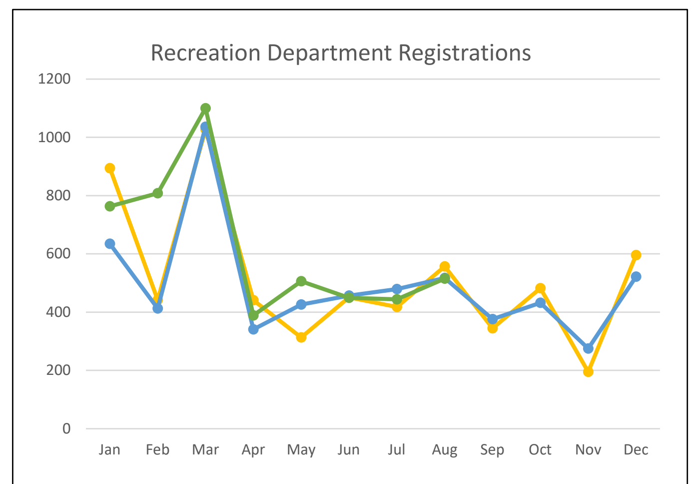


Of 1,236 CYTD26 calls, 418 (34%) were Auto Aid calls. 316 were cancelled en route and 102 were attended.
Auto Aid was received on 44 IOP calls.



Building Department

	CY23 (12 mos)	CY24 (12 mos)	CY25 (12 mos)	CY26 (8 mos)
Construction Value	\$82.7M	\$125.9M	\$136.6M	\$77.8M
New Homes Permitted	20	35	25	25
	2023 LY (12 mos)	2024 LY (12 mos)	2025 LY (12 mos)	2026 LY (4 mos)
STR License by ***LY***	1,868	1,784	1,733	1,691
STR Units by ***LY***	1,868	1,784	1,852	1,810



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 08/31/2026

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

	COUNTY DATA for 2025			ADDS TO COUNTY DATA		
	4%	6%	Total Dwelling Units	4%	6%	Total
Single Family	1,557	1,575	3132[2]	4	26	30[1]
Townhouse	31	204	235			
Duplex/Triplex	22	28	50	24	29	53[3]
Condominium	66	931	997		52	52[4]
Commercial Condo	-	119	119[5]			
Total Dwellings	1,676	2,857	4,533	28	107	135

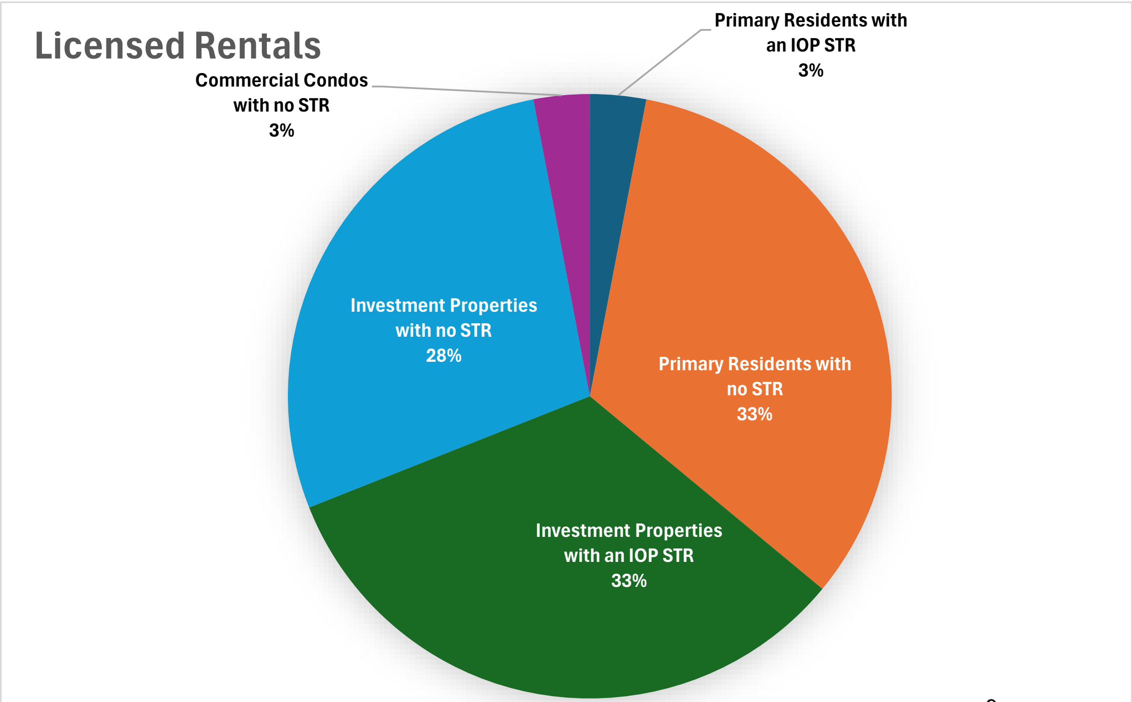
BREAKDOWN COUNTY TOTALS ACCORDING TO IOP SHORT TERM RENTAL LICENSE STATUS

	4% Primary Residence			6% Investment Property			All Residential Parcels			All STR Parcels		
	4% with IOP STRL	4% Other	Total 4%	6% with IOP STRL	6% Other	Total 6%	Total Dwelling Units	Total STRLs	% with a STRL	Total Parcels	Total STRLs & Commercial Condos	% of Parcels Used as STRs
Single Family	107	1,454	1,561	732	869	1,601	3,162	839	27%	3,162	839	27%
Townhouse	2	29	31	89	115	204	235	91	39%	235	91	39%
Duplex/Triplex	11	35	46	22	35	57	103	33	32%	103	33	32%
Condominium	14	52	66	714	269	983	1,049	728	69%	1,049	728	69%
Commercial Condo										119	119	100%
Total Dwellings	134	1,570	1,704	1,557	1,288	2,845	4,549	1,691	37%	4,668	1,810	39%

Potential unlicensed rentals identified by Rentalscape	-
4% Pending licenses (applied within last 60 days but not paid)	1
6% Pending licenses (applied within last 60 days but not paid)	3
	1,695

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 06/30/2026

REVENUE SUMMARY

	YTD Balance	Annual Budget	+/- Budget	% of Budget	Forecast	Fcst_vs_Bgt
General Fund	17,194,698	16,489,811	704,886	104%	17,194,698	704,886
Capital Projects Fund	2,925,966	3,780,290	854,323	77%	2,925,966	(854,323)
Municipal Accommodations Fee Fund	3,472,363	2,563,556	(908,807)	135%	3,472,363	908,807
Hospitality Tax Fund	1,580,767	1,465,623	(115,144)	108%	1,580,767	115,144
State Accommodations Tax Fund	3,949,805	3,570,774	(379,031)	111%	3,949,805	379,031
Beach Preservation Fee Fund	2,785,726	1,968,232	(817,494)	142%	2,785,726	817,494
Marina Enterprise Fund	1,100,119	2,434,724	1,334,605	45%	1,100,119	(1,334,605)
Disaster Recovery Fund	134,002	105,053	(28,949)	128%	134,002	28,949
All Other Funds	369,420	318,570	(50,850)	116%	369,420	50,850
Total	33,512,866	32,696,633	593,539	102%	33,512,866	816,234

Transfers IN / (OUT)

	YTD Balance	Annual Budget	+/- Budget	% of Budget	Forecast	Fcst_vs_Bgt
General Fund	576,638	596,172	19,534	97%	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	(1,391,247)	(1,460,781)	(69,534)	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	16,545,341	17,085,984	540,643	97%	16,646,090	(439,894)
Capital Projects Fund	3,195,142	4,508,586	1,313,444	71%	3,195,142	(1,313,444)
Municipal Accommodations Fee Fund	702,527	1,203,938	501,412	58%	767,527	(436,412)
Hospitality Tax Fund	889,013	1,166,415	277,402	76%	967,013	(199,402)
State Accommodations Tax Fund	1,795,756	2,516,833	721,077	71%	1,795,756	(721,077)
Beach Preservation Fee Fund	1,812,100	930,000	(882,100)	195%	1,812,100	882,100
Marina Enterprise Fund	668,611	2,350,572	1,681,961	28%	668,611	(1,681,961)
Disaster Recovery Fund	1,447	13,000	11,553	11%	1,447	(11,553)
All Other Funds	458,976	366,393	(92,583)	125%	458,976	92,583
Total	26,068,913	30,141,722	4,072,809	86%	26,312,663	(3,829,059)

NET POSITION SUMMARY

	YTD Actual (Net Position)	Annual Budget (Net Position)	Forecast (Net Position)	Variance(Forecast-Budget)
General Fund	1,225,995	(0)	1,144,780	1,144,780
Capital Projects Fund	1,800,712	1,341,591	1,800,712	459,121
Municipal Accommodations Fee Fund	1,865,015	254,796	1,725,015	1,470,219
Hospitality Tax Fund	91,432	(301,113)	13,432	314,546
State Accommodations Tax Fund	762,801	(406,840)	743,267	1,150,107
Beach Preservation Fee Fund	973,626	1,038,232	973,626	(64,606)
Marina Enterprise Fund	681,372	584,016	756,372	172,356
Disaster Recovery Fund	132,555	92,053	132,555	40,502
All Other Funds	(89,555)	(47,823)	(89,555)	(41,732)
Total	7,443,953	2,554,911	7,200,204	4,645,293

City of Isle of Palms, SC
Financial Statement Summary as of 06/30/2026
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	4,875,524	4,695,216	104%	4,669,658	104%	4,875,524	180,309
Property Tax Debt Service Portion	951,886	955,297	100%	969,129	98%	951,886	(3,411)
Local Option Sales Taxes	1,317,018	1,150,075	115%	1,238,754	106%	1,317,018	166,944
Total -Property Taxes	7,144,429	6,800,588	105%	6,877,542	104%	7,144,429	343,841
Business Licences							
Business Licenses	2,358,698	2,524,090	93%	2,396,726	98%	2,358,698	(165,392)
Total -Business Licences	2,358,698	2,524,090	93%	2,396,726	98%	2,358,698	(165,392)
Building Permits							
Building Permits	1,068,939	797,462	134%	1,182,109	90%	1,068,939	271,477
Total -Building Permits	1,068,939	797,462	134%	1,182,109	90%	1,068,939	271,477
Residential Rental Licenses							
Residential Rental Licenses	1,557,467	1,635,295	95%	1,551,039	100%	1,557,467	(77,828)
Total -Residential Rental Licenses	1,557,467	1,635,295	95%	1,551,039	100%	1,557,467	(77,828)
Other Licenses (Insurances & Utilities)							
Other Licenses (Insurances & Utilities)	2,349,067	2,009,932	117%	2,176,765	108%	2,349,067	339,135
Total -Other Licenses (Insurances & Utilities)	2,349,067	2,009,932	117%	2,176,765	108%	2,349,067	339,135
Fines and Forfeitures							
Court Generated Revenues	575,463	550,000	105%	481,026	120%	575,463	25,463
Total -Fines and Forfeitures	575,463	550,000	105%	481,026	120%	575,463	25,463
State Shared Funds & Admin fee							
State Shared Funds	172,306	143,000	120%	162,923	106%	172,306	29,306
State Acc Tax Admin Fee	220,982	187,945	118%	213,230	104%	220,982	33,037
Total -State Shared Funds & Admin fee	393,288	330,945	119%	376,153	105%	393,288	62,343
Parking Revenue							
Parking Lot Revenues	568,744	624,351	91%	554,192	103%	568,744	(55,607)
Parking Meter Revenues	493,178	599,867	82%	496,167	99%	493,178	(106,688)
Residential Parking Guests	-	-	-	-	-	-	-
Total -Parking Revenue	1,061,922	1,224,218	87%	1,050,359	101%	1,061,922	(162,296)
All Others							
All Others	685,426	617,283	111%	686,613	100%	685,426	68,142
Total -All Others	685,426	617,283	111%	686,613	100%	685,426	68,142
Total Revenues	17,194,698	16,489,811	104%	16,778,331	102%	17,194,698	679,422
EXPENDITURES, (YTD target = 100%) :							
Mayor and Council							
Salaries and Wages	101,759	105,142	97%	98,697	103%	101,759	(3,383)
Operations	32,901	37,736	87%	34,064	97%	32,901	(4,834)
Total - Mayor and Council	134,661	142,878	94%	132,761	101%	134,661	(8,217)
General Government						-	
Salaries and Wages	952,718	1,112,920	86%	785,032	121%	952,718	(160,202)
Operations	1,710,027	1,885,687	91%	1,664,871	103%	1,810,776	(74,911)
Total - General Government	2,662,745	2,998,607	89%	2,449,903	109%	2,763,494	(235,113)
Police						-	
Salaries and Wages	3,100,452	3,332,565	93%	2,985,933	104%	3,100,452	(232,113)
Operations	644,068	656,145	98%	611,983	105%	644,068	(12,077)
Total - Police	3,744,521	3,988,710	94%	3,597,916	104%	3,744,521	(244,190)
Fire							
Salaries and Wages	4,876,362	4,745,622	103%	4,577,369	107%	4,876,362	130,740
Operations	714,797	761,249	94%	760,780	94%	714,797	(46,452)
Total - Fire	5,591,159	5,506,871	102%	5,338,149	105%	5,591,159	84,288
Public Works							
Salaries and Wages	1,213,176	1,151,533	105%	1,104,275	110%	1,213,176	61,643
Operations	997,245	822,639	121%	847,847	118%	997,245	174,606
Total - Public Works	2,210,421	1,974,171	112%	1,952,122	113%	2,210,421	236,249

City of Isle of Palms, SC
Financial Statement Summary as of 06/30/2026
General Fund

	FY2026 YTD Actual	FY2026 Annual Budget	% of Budget	FY2025 YTD Actual	% of Prior YTD	Current Annual Forecast	Forecast Above/ (Below) Budget
Building, Planning & Engineering							
Salaries and Wages	391,450	465,990	84%	424,885	92%	391,450	(74,540)
Operations	153,680	115,217	133%	117,759	131%	153,680	38,463
Total - Building, Planning & Engineering	545,130	581,208	94%	542,644	100%	545,130	(36,077)
Recreation							
Salaries and Wages	953,215	954,379	100%	901,518	106%	953,215	(1,163)
Operations	247,469	267,410	93%	221,604	112%	247,469	(19,942)
Special Activities	98,157	116,000	85%	82,321	119%	98,157	(17,843)
Total - Recreation	1,298,841	1,337,789	97%	1,205,444	108%	1,298,841	(38,948)
Judicial and Legal							
Salaries and Wages	183,809	205,722	89%	180,686	102%	183,809	(21,914)
Operations	123,611	290,000	43%	171,202	72%	123,611	(166,389)
Total - Judicial and Legal	307,420	495,722	62%	351,888	87%	307,420	(188,303)
Parking Meter							
Salaries and Wages	50,444	60,027	84%	72,738	69%	50,444	(9,583)
Operations	-	-	-	-		-	-
Total - Parking Meter	50,444	60,027	84%	72,738	69%	50,444	(9,583)
Total Expenditures	16,545,341	17,085,984	97%	15,643,565	106%	16,646,090	(439,895)
Revenue over (under) expenditures	649,357	(596,172)	-	1,134,767	-	548,608	1,119,316
Other Financing Sources (Uses):							
Total - Transfer In	2,646,525	2,666,059	99%	2,440,354	108%	2,666,059	-
Total - Transfer Out	(2,069,887)	(2,069,887)	100%	(3,224,795)	64%	(2,069,887)	-
Total Other Financing Sources (Uses):	576,638	596,172	97%	(784,441)	-74%	596,172	-
Net Change	1,225,995	(0)	-	350,326	-	1,144,780	1,119,316

City of Isle of Palms, SC

City of Isle of Palms Supplemental Financial Information as of - 06/30/2026

	CASH BALANCES		FUND BALANCES				
	06/30/2026	6/30/2025	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	5,194,606	6,285,884	5,162,168	1,225,995	6,388,164	6,011,087	6,306,948
As a % of GF Exp (target is > 30%)	30%	39%					
Capital Projects	16,912,962	15,689,372	14,943,051	1,800,712	16,743,763	14,677,305	16,743,763
Municipal Accommodations Fee Fund	6,766,691	4,838,685	5,807,135	1,865,015	7,672,150	5,258,606	7,532,150
Hospitality Tax Fund	1,921,753	1,822,134	2,016,188	91,432	2,107,621	1,634,141	2,029,621
State Accommodations Tax Fund	5,766,207	4,957,635	5,754,886	762,801	6,517,687	4,977,438	6,498,153
Tourism Funds	14,454,651	11,618,454	13,578,209	2,719,248	16,297,458	11,870,185	16,059,924
Beach Preservation Fee Fund	21,651,293	11,331,804	10,543,187	973,626	11,516,813	11,452,988	11,516,813
Marina Enterprise Fund	4,407,890	3,738,239	2,732,109	725,766	3,457,875	4,300,129	3,488,481
Disaster Recovery Fund	4,355,217	3,522,010	4,222,662	132,555	4,355,217	3,583,719	4,355,217
Fire Department 1%	22,564	36,135	34,678	(13,460)	21,218	43,375	21,218
Victim Assistance Fund	31,277	32,513	33,120	(624)	32,496	40,518	32,496
Recreation Building Fund	98,906	134,895	134,895	(75,472)	59,423	47,666	59,423
Other Restricted	152,747	203,543	202,693	(89,555)	113,137	131,559	113,137
Total All Cash	*67,129,365*	*52,389,306*	*51,384,079*	*7,488,348*	*58,872,427*	*52,026,972*	*58,584,283*

Deposits at LGIP 3.9001% Average	**56,752,889**	**85%**
Deposits at TRUIST includes WDCA Escrow	**10,376,476**	**15%**
Restricted Cash Tourism Funds	**14,454,651**	**22%**
Restricted Escrow Funds -WDCA	**22,348,595**	**39%**

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.

JUNE 2026 NOTES:

- Fiscal year-to-date (YTD) June revenues are here, with about 96% of the annual budget achieved. There is a positive variances in property taxes as the county wraps up the collection of 2025 property taxes.
- Business License revenue stands at $2.352 million year-to-date with a decrease of $43.8k year over year. Building Permit revenue totals $1.06 million, representing a decline of approximately $114k from last year's $1.182 million; however it exceeds the FY26 budget by 34%.
- General Fund expenditures are currently at 96% of the annual budget, inclusive of the annual payroll accrual. Additional expenditures are expected as we complete FY26. Within General Government, the Beach Resilience Officer position will remain unfilled for FY26, resulting in payroll savings. The Police Department received a donated Tesla; however, the vehicle required upfitting for departmental use, resulting in an unbudgeted capital expense of approximately $10,000 in the Capital Fund. The Fire Department's and Public Work's salary and overtime accounts are currently over budget for FY26, reflecting the year-end payroll accrual that is recorded as part of finalizing the fiscal year.Public Works exceeded its budget for temporary labor and vehicle maintenance due to ongoing staffing transitions and increased repair costs associated with an aging fleet. Building Department payroll costs showed a favorable variance due to several vacant positions earlier in FY26. However, contracted services will exceed budget because third-party inspectors were used during the vacancy period, and vehicle maintenance costs are also higher due to an aging truck.
- The City holds approximately $56.75 million in Local Government Investment Pool and $10.35 million in Truist cash deposits which includes $8.07M of WDCA escrow deposit (including interest) for beach renourishment project. Total cash balances are $67 million, compared to $52 million at the same time last year — an approximate $15 million increase, equal to 29%.
- The LGIP investment accounts are currently earning an average interest rate of 3.9001%, reflecting a increase from last month's rate of 3.8956%, driven by favorable market conditions and recent reinvestments. The LGIP continues to deliver stronger performance than similar investment alternatives with $178.6k of interest earned for June and $2.07M year to date.
- There is $1.5 million in unspent SCPRT funding for Marina dredging, deferred to FY27. This will be allocated as $700k to Marina and $800k for Beach Preservation project dredging. Additionally, $36.1 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 early July with the first 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 08/31/2026

REVENUE SUMMARY

Funds	YTD Balance	Annual Budget	+/- Budget	% of Budget	Forecast	Fcst_vs_Bgt
General Fund	910,005	18,985,361	18,075,356	5%	18,443,034	(542,327)
Capital Projects Fund	664,023	3,681,887	3,017,864	18%	3,705,736	23,849
Municipal Accommodations Fee Fund	43,804	3,348,982	3,305,178	1%	3,348,982	-
Hospitality Tax Fund	210,519	1,528,769	1,318,250	14%	1,528,769	-
State Accommodations Tax Fund	37,156	3,863,963	3,826,807	1%	3,863,963	-
Beach Preservation Fee Fund	2,688,162	5,751,517	3,063,355	47%	5,796,057	44,540
Marina Enterprise Fund	126,161	1,627,400	1,501,239	8%	1,627,400	-
Disaster Recovery Fund	27,927	130,280	102,353	21%	130,280	-
All Other Funds	13,116	383,793	370,677	3%	383,793	-
Total	4,720,873	39,301,952	34,581,079	12%	38,828,014	(473,938)

Transfers IN / (OUT)

	YTD Balance	Annual Budget	+/- Budget	% of Budget	Forecast	Fcst_vs_Bgt
General Fund	3,751	764,576	760,825	0%	764,576	-
Capital Projects Fund	-	1,078,523	1,078,523	0%	1,078,523	-
Municipal Accommodations Fee Fund	-	(745,744)	(745,744)	0%	(745,744)	-
Hospitality Tax Fund	-	(434,844)	(434,844)	0%	(434,844)	-
State Accommodations Tax Fund	(3,751)	(1,464,584)	(1,460,833)	0%	(1,464,584)	-
Beach Preservation Fee Fund	-	802,073	802,073	0%	802,073	-
Marina Enterprise Fund	-	-	-	-	-	-
Disaster Recovery Fund	-	-	-	-	-	-
All Other Funds	-	-	-	-	-	-
Total	-	-	-	-	-	-

EXPENDITURE SUMMARY

Funds	YTD Balance	Annual Budget	+/- Budget	% of Budget	Forecast	Fcst_vs_Bgt
General Fund	2,399,019	18,949,939	16,550,920	13%	18,636,183	(313,756)
Capital Projects Fund	1,175,442	5,137,334	3,961,892	23%	7,637,334	2,500,000
Municipal Accommodations Fee Fund	46,703	1,242,375	1,195,672	4%	1,242,375	-
Hospitality Tax Fund	123,575	1,137,657	1,014,082	11%	1,137,657	-
State Accommodations Tax Fund	181,311	2,392,490	2,211,179	8%	2,392,490	-
Beach Preservation Fee Fund	1,789,277	15,777,434	13,988,157	11%	15,777,434	-
Marina Enterprise Fund	47,590	2,445,579	2,397,989	2%	2,445,579	-
Disaster Recovery Fund	-	13,500	13,500	0%	13,500	-
All Other Funds	17,208	371,476	354,268	5%	371,476	-
Total	5,780,124	47,467,784	41,687,660	12%	49,654,027	2,186,243

NET POSITION SUMMARY

	YTD Actual (Net Position)	Annual Budget (Net Position)	Forecast (Net Position)	Variance(Forecast-Budget)
General Fund	(1,485,264)	799,998	571,427	(228,570)
Capital Projects Fund	(511,419)	(376,924)	(2,853,075)	(2,476,151)
Municipal Accommodations Fee Fund	(2,899)	1,360,863	1,360,863	-
Hospitality Tax Fund	86,944	(43,732)	(43,732)	-
State Accommodations Tax Fund	(147,905)	6,889	6,889	-
Beach Preservation Fee Fund	898,885	(9,223,844)	(9,179,304)	44,540
Marina Enterprise Fund	78,571	(818,179)	(818,179)	-
Disaster Recovery Fund	27,927	116,780	116,780	-
All Other Funds	(4,092)	12,317	12,317	-
Total	(1,059,252)	(8,165,832)	(10,826,013)	(2,660,181)

City of Isle of Palms, SC
Financial Statement Summary as of 08/31/2026
General Fund

	FY2027 YTD Actual	FY2027 Annual Budget	% of Budget	FY2026 YTD Actual	% of Prior YTD	Current Annual Forecast	Forecast Above/ (Below) Budget
REVENUES:							
Property Taxes							
Property Taxes	40,967	5,336,352	1%	14,816	276%	5,357,290	20,938
Property Tax Debt Service Portion	7,472	1,167,691	1%	2,924	256%	854,691	(313,000)
Local Option Sales Taxes	-	1,648,670	0%	-	-	1,648,670	0
Total -Property Taxes	48,438	8,152,713	1%	17,740	273%	7,860,651	(292,062)
Business Licences							
Business Licenses	300,487	2,574,572	12%	135,821	221%	2,665,720	91,148
Total -Business Licences	300,487	2,574,572	12%	135,821	221%	2,665,720	91,148
Building Permits							
Building Permits	161,116	1,103,754	15%	128,833	125%	1,103,754	(0)
Total -Building Permits	161,116	1,103,754	15%	128,833	125%	1,103,754	(0)
Residential Rental Licenses							
Residential Rental Licenses	28,198	1,644,508	2%	55,595	51%	1,644,508	0
Total -Residential Rental Licenses	28,198	1,644,508	2%	55,595	51%	1,644,508	0
Other Licenses (Insurances & Utilities)							
Other Licenses (Insurances & Utilities)	-	2,327,151	0%	-	-	2,327,151	(0)
Total -Other Licenses (Insurances & Utilities)	-	2,327,151	0%	-	-	2,327,151	(0)
Fines and Forfeitures							
Court Generated Revenues	79,131	527,625	15%	76,058	104%	527,625	(0)
Total -Fines and Forfeitures	79,131	527,625	15%	76,058	104%	527,625	(0)
State Shared Funds & Admin fee							
State Shared Funds	-	169,679	0%	-	-	169,679	0
State Acc Tax Admin Fee	-	209,461	0%	-	-	209,461	0
Total -State Shared Funds & Admin fee	-	379,140	0%	-	-	379,141	1
Parking Revenue							
Parking Lot Revenues	109,594	718,004	15%	101,093	108%	577,245	(140,759)
Parking Meter Revenues	95,079	689,847	14%	99,064	96%	489,193	(200,654)
Residential Parking Guests	-	-	-	-	-	-	-
Total -Parking Revenue	204,672	1,407,851	15%	200,157	102%	1,066,437	(341,414)
All Others							
All Others	87,962	868,047	10%	117,586	75%	868,047	0
Total -All Others	87,962	868,047	10%	117,586	75%	868,047	0
Total Revenues	910,005	18,985,361	5%	731,790	124%	18,443,034	(542,327)
EXPENDITURES, (YTD target = 16%) :							
Mayor and Council							
Salaries and Wages	11,885	115,432	10%	13,696	87%	115,432	0
Operations	3,909	49,676	8%	5,246	75%	49,676	(0)
Total - Mayor and Council	15,794	165,108	10%	18,942	83%	165,108	0
General Government						-	
Salaries and Wages	143,558	1,070,899	13%	89,987	160%	1,070,899	0
Operations	110,856	1,819,205	6%	130,995	85%	1,505,448	(313,757)
Total - General Government	254,414	2,890,104	9%	220,982	115%	2,576,347	(313,757)
Police							
Salaries and Wages	451,703	3,860,335	12%	437,809	103%	3,860,335	(0)
Operations	151,846	663,236	23%	144,629	105%	663,237	1
Total - Police	603,550	4,523,571	13%	582,438	104%	4,523,572	1
Fire							
Salaries and Wages	716,180	5,355,332	13%	705,448	102%	5,355,332	0
Operations	154,470	1,111,005	14%	174,904	88%	1,111,004	(1)
Total - Fire	870,651	6,466,337	13%	880,352	99%	6,466,337	(0)
Public Works							
Salaries and Wages	156,878	1,223,025	13%	179,623	87%	1,223,025	(0)
Operations	144,311	961,706	15%	146,547	98%	961,706	(0)
Total - Public Works	301,189	2,184,731	14%	326,170	92%	2,184,730	(1)
Building, Planning & Engineering							
Salaries and Wages	66,115	660,320	10%	35,162	188%	660,320	0
Operations	14,655	129,770	11%	13,043	112%	129,770	0

City of Isle of Palms, SC
Financial Statement Summary as of 08/31/2026
General Fund

	FY2027 YTD Actual	FY2027 Annual Budget	% of Budget	FY2026 YTD Actual	% of Prior YTD	Current Annual Forecast	Forecast Above/ (Below) Budget
Total - Building, Planning & Engineering	80,770	790,090	10%	48,205	168%	790,090	0
Recreation							
Salaries and Wages	143,683	1,014,518	14%	140,449	102%	1,014,518	0
Operations	63,150	273,255	23%	74,250	85%	273,255	0
Special Activities	14,324	116,021	12%	13,123	109%	116,021	(0)
Total - Recreation	221,157	1,403,794	16%	227,821	97%	1,403,794	0
Judicial and Legal							
Salaries and Wages	25,983	210,120	12%	25,355	102%	210,120	(0)
Operations	11,500	223,670	5%	13,092	88%	223,670	0
Total - Judicial and Legal	37,483	433,790	9%	38,447	97%	433,790	0
Parking Meter							
Salaries and Wages	14,011	92,414	15%	12,576	111%	92,414	(0)
Operations	-	-	-	-		-	-
Total - Parking Meter	14,011	92,414	15%	12,576	111%	92,414	(0)
Total Expenditures	2,399,019	18,949,939	13%	2,355,933	102%	18,636,182	(313,756)
Revenue over (under) expenditures	(1,489,014)	35,422	-	(1,624,142)	-	(193,149)	(228,571)
Other Financing Sources (Uses):							
Total - Transfer In	3,751	1,843,099	0%	4,519	83%	1,843,099	-
Total - Transfer Out	-	(1,078,523)	0%	-	-	(1,078,523)	-
Total Other Financing Sources (Uses):	3,751	764,576	0%	4,519	83%	764,576	-
Net Change	(1,485,264)	799,998	-	(1,619,623)	-	571,427	(228,571)

City of Isle of Palms, SC

City of Isle of Palms Supplemental Financial Information as of - 08/31/2026

	CASH BALANCES		FUND BALANCES				
	08/31/2026	8/31/2025	6/30/2026 UNAUDITED Fund Balance	FY27 YTD Actual Net Revenues & Transfers Less Expenses	Current Fund Balance	6/30/27 Budgeted Fund Balance	6/30/27 Forecast Fund Balance
General Fund	4,738,959	5,792,840	6,306,948	(1,485,264)	4,821,684	7,103,379	6,874,808
As a % of GF Exp (target is > 30%)	25%	36%					
Capital Projects	15,811,802	15,856,845	16,743,763	(511,419)	16,232,343	16,097,487	13,597,487
Municipal Accommodations Fee Fund	7,435,391	5,440,407	7,532,150	(2,899)	7,529,251	8,534,132	8,534,132
Hospitality Tax Fund	2,194,280	2,072,926	2,029,621	86,944	2,116,565	1,880,367	1,880,367
State Accommodations Tax Fund	6,369,733	5,680,556	6,498,153	(147,905)	6,350,248	5,779,883	5,779,883
Tourism Funds	15,999,404	13,193,889	16,059,924	(63,860)	15,996,064	16,194,382	16,194,382
Beach Preservation Fee Fund	20,531,239	11,656,282	11,516,813	898,885	12,415,698	2,112,592	2,112,592
Marina Enterprise Fund	4,523,960	3,933,788	3,488,481	100,400	3,588,881	3,534,700	3,534,700
Disaster Recovery Fund	4,383,144	3,546,076	4,355,217	27,927	4,383,144	4,466,202	4,466,202
Fire Department 1%	16,186	31,403	21,218	(5,032)	16,186	25,125	25,125
Victim Assistance Fund	25,653	25,848	32,496	(6,844)	25,653	32,140	32,140
Recreation Building Fund	67,206	137,748	59,423	7,783	67,206	89,638	89,638
Other Restricted	109,045	194,999	113,137	(4,092)	109,045	146,903	146,903
Total All Cash	*66,097,554*	*54,174,719*	*58,584,283*	*(1,037,423)*	*57,546,860*	*49,655,644*	*46,927,074*

Deposits at LGIP 3.9016% Average	**55,627,667**	**84%**
Deposits at TRUIST includes WDCA Escrow	**10,469,887**	**16%**
Restricted Cash Tourism Funds	**15,999,404**	**24%**
Restricted Escrow Funds -WDCA	**7,228,005**	**13%**

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.

AUGUST 2026 NOTES:

- General Fund revenues currently account for approximately 5% of the annual budget. A significant portion of collections from July and August were applied to June, aligning with FY26 reporting. PCI municipal parking revenue is performing slightly better than the same period last year. In contrast, General Fund expenditures are tracking at 13% of the annual budget, which is slightly below the 16% target for this point in the fiscal year.
- The City holds approximately $55.6 million in Local Government Investment Pool and $10.4 million in Truist cash deposits which includes $7.2M of WDCA escrow deposit (including interest and draw downs) for beach renourishment project. Total cash balances are $66.1 million, compared to $54.2 million at the same time last year — an approximate $12 million increase.
- The LGIP investment accounts are currently earning an average interest rate of 3.9016%, reflecting a slight increase from last month's rate of 3.9008%, driven by favorable market conditions and recent reinvestments. The LGIP continues to deliver stronger performance than similar investment alternatives. Year to date interest earned is $375K.
- There is $1.5 million allocated in SCPRT funding for Marina dredging. This will be allocated as $700k to Marina and $800k for Beach Preservation project dredging. Additionally, $36.5 million is restricted for tourism-related expenditures or beach preservation, $1 million to be used this year for phase 3 of Waterway Blvd drainage improvements. The **$1 million SCPRT grant awarded in April 2025** for beach renourishment was recognized as grant revenue this month, as the project commenced and eligible expenditures were incurred in August. In **February 2026**, the City was awarded an additional **$1.524 million SCPRT grant** designated for beach renourishment. A portion of this grant was also recognized as grant revenue in August based on eligible project expenditures incurred.

City of Isle of Palms, SC

City of Isle of Palms Supplemental Financial Information as of - 08/31/2026

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	4,738,959	167,299	-	-	-	-	(20,761)	176,227	4,750,793	6,874,808	2,124,015	Addl revenue and expenses
Fund 20	Capital Projects	15,811,802	867,988	-	-	-	1,000,000	-	-	15,679,790	13,597,487	(2,082,303)	Grants and remaining budgeted expenses plus cash purchase of Fire Ladder Truck
Fund 30	Municipal Accommodations Fee Fund	7,435,391	230,137	-	-	-	-	(3,724)	-	7,669,251	8,534,132	864,881	Addl revenue from fees and remaining budgeted expenses
Fund 35	Hospitality Tax Fund	2,194,280	285	-	-	-	-	-	-	2,194,565	1,880,367	(314,198)	Addl revenue and remaining budgeted expenses
Fund 50	State Accommodations Tax Fund	6,369,733	-	-	-	-	-	(49)	-	6,369,782	5,779,883	(589,899)	Addl revenue and remaining budgeted expenses
Fund 58	Beach Preservation Fee Fund	20,531,239	99,794	-	-	-	10,679,231	-	(727,429)	10,679,231	2,112,592	(8,566,639)	Addl revenue and remaining budgeted expenses
Fund 60	Disaster Recovery Fund	4,383,144	-	-	-	-	-	-	-	4,383,144	4,466,202	83,058	
Fund 64	Victim Assistance Fund	25,653	-	-	-	-	-	-	-	25,653	32,140	6,487	
Fund 68	Recreation Building Fund	67,206	-	-	-	-	-	-	-	67,206	89,638	22,432	Remaining budgeted expenses (CAPEX)
Fund 40	Fire Department 1%	16,186	-	-	-	-	-	-	-	16,186	25,125	8,939	Remaining budgeted expenses
Fund 90	Marina Enterprise Fund	4,138,771								3,588,881	**3,534,700**	(54,181)	Unrestricted net position is approx equal to net current assets for the Marina.
	Total	65,712,365	1,365,502	-	-	-	11,679,231	(24,534)	(551,202)	55,424,481	46,927,074	(8,497,408)	-
											OK		

*Fund 90 - ISLE OF PALMS MARINA	Fund Balance 6/30/2025	3,488,481
	Marina Net Position 08/31/2026	78,571
	Fixed Assets less Depreciation less Bonds Payable 6/30/2025	5,787,962
	Fixed Assets less Depreciation less Bonds Payabl 08/31/2026	(5,766,133)
	Unrestricted Net Position	3,588,881

***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, SC
Projected results for the next 12 months
General Fund

	July	August	September	October	November	December	January	February	March	April	May	June	Forecast - FY2027	Budget - FY2027	Variance
REVENUES:															
Property Taxes															
Property Taxes	-	40,967	21,280	18,797	456,998	393,802	2,043,452	1,878,249	227,834	133,213	60,583	82,116	5,357,290	5,336,352	20,938
Property Tax Debt Service Portion	-	7,472	4,328	3,674	90,431	77,353	294,282	275,239	18,001	31,663	34,267	17,983	854,691	1,167,691	(313,000)
Local Option Sales Taxes	-	-	138,933	119,964	126,626	118,346	162,263	189,541	176,752	195,962	216,924	203,360	1,648,670	1,648,670	0
Total -Property Taxes	-	48,438	164,542	142,434	674,055	589,501	2,499,996	2,343,029	422,586	360,838	311,774	303,458	7,860,651	8,152,713	(292,062)
Business Licences													-		-
Business Licenses	122,384	178,103	72,118	83,903	64,220	50,310	73,529	239,327	416,439	1,113,324	154,483	97,579	2,665,720	2,574,572	91,148
Total -Business Licences	122,384	178,103	72,118	83,903	64,220	50,310	73,529	239,327	416,439	1,113,324	154,483	97,579	2,665,720	2,574,572	91,148
Building Permits													-		-
Building Permits	119,140	41,976	73,552	106,780	84,093	95,435	107,353	83,338	131,123	142,326	61,307	57,332	1,103,754	1,103,754	(0)
Total -Building Permits	119,140	41,976	73,552	106,780	84,093	95,435	107,353	83,338	131,123	142,326	61,307	57,332	1,103,754	1,103,754	(0)
Residential Rental Licenses													-		-
Residential Rental Licenses	19,941	8,257	7,211	10,418	14,545	7,663	6,668	146,180	295,166	581,065	513,124	34,271	1,644,508	1,644,508	0
Total -Residential Rental Licenses	19,941	8,257	7,211	10,418	14,545	7,663	6,668	146,180	295,166	581,065	513,124	34,271	1,644,508	1,644,508	0
Other Licenses (Insurances & Utilities)													-		-
Other Licenses (Insurances & Utilities)	-	-	34	45,152	-	8,240	47,575	43,772	14,782	49,272	75,160	2,043,165	2,327,151	2,327,151	(0)
Total -Other Licenses (Insurances & Utilities)	-	-	34	45,152	-	8,240	47,575	43,772	14,782	49,272	75,160	2,043,165	2,327,151	2,327,151	(0)
Fines and Forfeitures													-		-
Court Generated Revenues	-	79,131	65,966	48,605	58,795	46,848	34,670	26,626	19,282	28,003	58,241	61,458	527,625	527,625	(0)
Total -Fines and Forfeitures	-	79,131	65,966	48,605	58,795	46,848	34,670	26,626	19,282	28,003	58,241	61,458	527,625	527,625	(0)
State Shared Funds & Admin fee													-		-
State Shared Funds	-	-	-	36,483	-	-	36,458	-	-	53,631	-	43,107	169,679	169,679	0
State Acc Tax Admin Fee	-	-	-	55,623	-	-	36,757	-	-	-	23,373	77,271	209,461	209,461	0
Total -State Shared Funds & Admin fee	-	-	-	92,105	-	-	73,215	-	-	53,631	23,373	120,378	379,141	379,140	1
Parking Revenue													-		-
Parking Lot Revenues	-	109,594	68,525	42,113	37,541	(96)	3,782	859	3,383	44,490	70,435	196,617	577,245	718,004	(140,759)
Parking Meter Revenues	-	95,079	56,385	41,969	21,393	(81)	(36)	(34)	(36)	40,451	62,784	171,318	489,193	689,847	(200,654)
Residential Parking Guests	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total -Parking Revenue	-	204,672	124,911	84,082	58,934	(177)	3,747	825	3,348	84,942	133,220	367,935	1,066,437	1,407,851	(341,414)
All Others													-		-
All Others	35,778	52,184	61,440	79,726	65,428	88,068	81,915	71,796	107,210	91,873	76,743	55,886	868,047	868,047	0
Total -All Others	35,778	52,184	61,440	79,726	65,428	88,068	81,915	71,796	107,210	91,873	76,743	55,886	868,047	868,047	0
Total Revenues	297,243	612,762	569,773	693,204	1,020,069	885,888	2,928,668	2,954,893	1,409,936	2,505,274	1,407,425	3,141,462	18,443,034	18,985,361	(542,327)
EXPENDITURES, (YTD target = 100%) :															
Mayor and Council															-
Salaries and Wages	6,015	5,870	7,782	7,900	28,902	7,782	12,649	9,116	6,967	6,015	5,889	10,545	115,432	115,432	0
Operations	3,670	239	1,811	10,658	3,461	5,149	4,906	6,438	3,038	3,798	6,178	330	49,676	49,676	(0)
Total - Mayor and Council	9,685	6,109	9,593	18,558	32,363	12,932	17,555	15,554	10,005	9,813	12,067	10,875	165,108	165,108	0
General Government													-		-
Salaries and Wages	61,563	81,995	57,845	99,410	99,547	85,374	90,919	87,762	88,011	112,051	97,796	108,627	1,070,899	1,070,899	0
Operations	70,853	40,003	108,857	114,149	78,365	57,762	191,618	81,253	555,569	60,953	63,538	82,528	1,505,448	1,819,205	(313,757)
Total - General Government	132,417	121,998	166,702	213,559	177,912	143,136	282,537	169,015	643,579	173,004	161,334	191,154	2,576,347	2,890,104	(313,757)
Police													-		-
Salaries and Wages	219,939	231,765	224,925	326,407	339,076	339,807	348,872	353,445	353,692	367,821	370,464	384,125	3,860,335	3,860,335	(0)
Operations	126,510	25,336	47,288	35,316	46,138	55,717	96,283	47,951	15,874	64,670	55,394	46,760	663,237	663,236	1
Total - Police	346,449	257,101	272,213	361,723	385,214	395,523	445,155	401,396	369,566	432,490	425,858	430,885	4,523,572	4,523,571	1
Fire													-		-
Salaries and Wages	352,291	363,889	388,364	559,804	417,336	451,849	506,920	410,359	400,272	595,489	418,610	490,148	5,355,332	5,355,332	0
Operations	130,033	24,437	82,875	56,198	64,006	137,647	189,878	86,129	92,613	109,083	101,649	36,456	1,111,004	1,111,005	(1)
Total - Fire	482,324	388,326	471,239	616,002	481,342	589,496	696,798	496,488	492,884	704,573	520,259	526,604	6,466,337	6,466,337	(0)
Public Works													-		-
Salaries and Wages	78,745	78,133	93,944	139,044	91,122	105,131	106,852	88,481	91,059	145,265	103,975	101,274	1,223,025	1,223,025	(0)
Operations	80,641	63,670	70,959	66,621	70,866	65,033	69,855	147,706	97,309	83,031	66,803	79,212	961,706	961,706	(0)
Total - Public Works	159,386	141,803	164,904	205,665	161,988	170,164	176,707	236,187	188,368	228,296	170,778	180,486	2,184,730	2,184,731	(1)
Building, Planning & Engineering													-		-
Salaries and Wages	28,832	37,283	51,515	51,152	51,834	62,950	65,935	62,584	64,783	76,019	60,108	47,325	660,320	660,320	0
Operations	10,980	3,675	5,707	7,233	4,321	8,966	17,978	30,541	14,782	10,418	10,301	4,868	129,770	129,770	0
Total - Building, Planning & Engineering	39,812	40,958	57,222	58,385	56,156	71,916	83,913	93,125	79,565	86,437	70,408	52,192	790,090	790,090	0
Recreation													-		-
Salaries and Wages	64,987	78,696	76,286	111,735	76,858	65,076	83,995	76,663	84,649	113,644	78,939	102,989	1,014,518	1,014,518	0
Operations	59,182	3,968	16,408	15,259	15,197	18,410	60,388	15,240	12,483	15,153	13,227	28,340	273,255	273,255	0
Special Activities	9,063	5,262	9,305	2,962	10,938	7,785	6,211	8,451	11,497	9,018	13,653	21,876	116,021	116,021	(0)
Total - Recreation	133,232	87,925	101,999	129,955	102,994	91,272	150,595	100,355	108,629	137,815	105,819	153,205	1,403,794	1,403,794	0
Judicial and Legal													-		-
Salaries and Wages	11,843	14,140	18,017	20,120	15,742	16,092	16,320	17,112	18,356	24,288	18,382	19,709	210,120	210,120	(0)

City of Isle of Palms, SC
Projected results for the next 12 months
General Fund

	July	August	September	October	November	December	January	February	March	April	May	June	**Forecast - FY2027**	**Budget - FY2027**	**Variance**
Operations	5,579	5,921	15,420	24,621	18,395	13,222	14,213	23,498	57,212	18,367	16,794	10,427	223,670	223,670	0
Total - Judicial and Legal	17,422	20,061	33,437	44,741	34,137	29,314	30,533	40,610	75,567	42,655	35,176	30,137	433,790	433,790	0
Parking Meter													-		-
Salaries and Wages	8,610	5,401	6,322	7,792	5,906	6,704	6,902	6,500	7,582	6,705	10,398	13,593	92,414	92,414	(0)
Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total - Parking Meter	8,610	5,401	6,322	7,792	5,906	6,704	6,902	6,500	7,582	6,705	10,398	13,593	92,414	92,414	(0)
Total Expenditures	1,329,338	1,069,682	1,283,630	1,656,380	1,438,010	1,510,457	1,890,694	1,559,231	1,975,746	1,821,788	1,512,096	1,589,131	18,636,183	18,949,939	(313,756)
Revenue over (under) expenditures	(1,032,094)	(456,920)	(713,858)	(963,176)	(417,941)	(624,569)	1,037,974	1,395,662	(565,810)	683,486	(104,671)	1,552,331	(193,149)	35,422	(228,571)
Other Financing Sources (Uses):															
Total - Transfer In	2,381	1,369	9,720	2,377	1,277,070	10,399	2,015	663	8,519	2,747	1,319,641	8,855	1,843,099	1,843,099	-
Total - Transfer Out	-	-	-	-	-	-	-	(500,000)	-	-	(1,569,887)	-	(1,078,523)	(1,078,523)	-
Total Other Financing Sources (Uses):	2,381	1,369	9,720	2,377	1,277,070	10,399	2,015	(499,337)	8,519	2,747	(250,246)	8,855	764,576	764,576	-
Net Change	(1,029,713)	(455,551)	(704,137)	(960,799)	859,129	(614,170)	1,039,989	896,325	(557,290)	686,234	(354,918)	1,561,185	571,427	799,998	(228,571)

City of Isle of Palms, SC
Projected results for the next 12 months
Capital Projects Funds

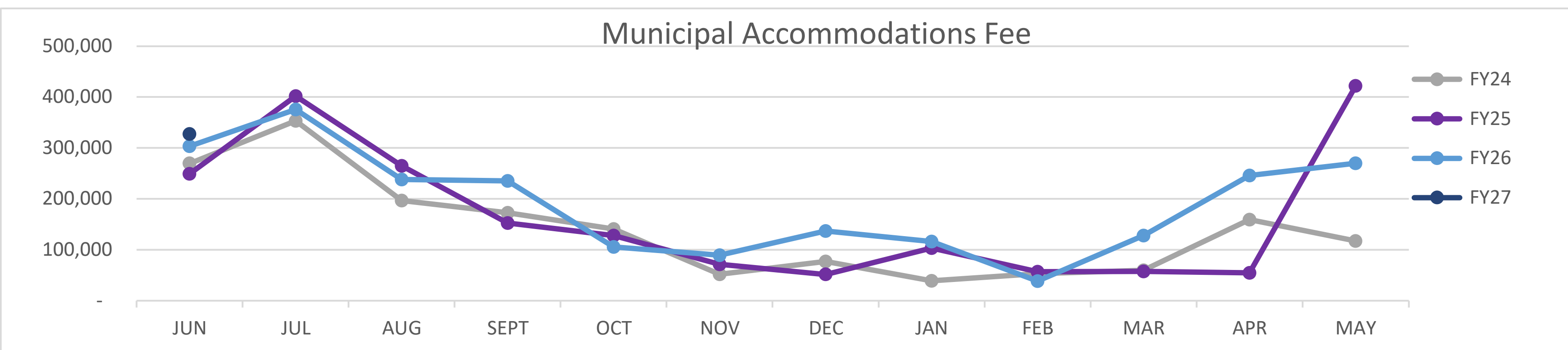
	July	August	September	October	November	December	January	February	March	April	May	June	Forecast - FY2027	Budget - FY2027	Variance
REVENUES:															
Rebates															
Grant Income	-	552,554	614,877	773,379	800,000	-	-	-	-	-	-	459,720	3,200,530	3,200,529	1
Total -Rebates	-	552,554	614,877	773,379	800,000	-	-	-	-	-	-	459,720	3,200,530	3,200,529	1
Interest Income															
Misc & Interest Income	55,636	55,833	41,748	42,375	36,267	38,856	37,393	31,577	36,389	35,220	38,208	55,705	505,207	481,358	23,849
Total -Interest Income	55,636	55,833	41,748	42,375	36,267	38,856	37,393	31,577	36,389	35,220	38,208	55,705	505,207	481,358	23,849
Total Revenues	55,636	608,387	656,625	815,754	836,267	38,856	37,393	31,577	36,389	35,220	38,208	515,425	3,705,736	3,681,887	23,849
EXPENDITURES:															
General Government															
Operations	1,536	17,801	60,948	-	96,743	-	3,499	10,733	5,788	-	1,110	4,842	203,000	203,000	0
Total - General Government	1,536	17,801	60,948	-	96,743	-	3,499	10,733	5,788	-	1,110	4,842	203,000	203,000	0
Police															
Operations	466	3,737	13,536	10,926	17,129	14,996	11,475	33,839	47,768	52,175	8,427	20,327	234,800	234,800	(0)
Total - Police	466	3,737	13,536	10,926	17,129	14,996	11,475	33,839	47,768	52,175	8,427	20,327	234,800	234,800	(0)
Fire															
Operations	865	6,067	24,425	17,098	3,790	2,508,587	36,027	25,999	26,130	80,468	27,060	11,683	2,768,200	268,200	2,500,000
Total - Fire	865	6,067	24,425	17,098	3,790	2,508,587	36,027	25,999	26,130	80,468	27,060	11,683	2,768,200	268,200	2,500,000
Public Works															
Operations	988,301	134,942	581,918	122,704	1,315,425	62,308	61,839	57,759	229,169	31,943	31,896	480,425	4,098,630	4,098,630	(0)
Total - Public Works	988,301	134,942	581,918	122,704	1,315,425	62,308	61,839	57,759	229,169	31,943	31,896	480,425	4,098,630	4,098,630	(0)
Building, Planning & Engineering															
Operations	739	17,801	32,403	-	(365)	38	4,960	6,132	7,340	-	1,110	4,842	75,000	75,000	(0)
Total - Building, Planning & Engineering	739	17,801	32,403	-	(365)	38	4,960	6,132	7,340	-	1,110	4,842	75,000	75,000	(0)
Recreation															
Operations	713	2,473	10,580	67,411	5,630	5,149	16,555	12,206	15,688	27,991	15,483	7,649	187,528	187,528	0
Total - Recreation	713	2,473	10,580	67,411	5,630	5,149	16,555	12,206	15,688	27,991	15,483	7,649	187,528	187,528	0
Marina Public Dock															
Operations	-	-	-	-	70,176	-	-	-	-	-	-	-	70,176	70,176	-
Total - Marina Public Dock	-	-	-	-	70,176	-	-	-	-	-	-	-	70,176	70,176	-
Total Expenditures	992,620	182,822	723,810	218,138	1,508,528	2,591,078	134,355	146,669	331,884	192,578	85,085	529,768	7,637,334	5,137,334	2,500,000
Revenue over (under) expenditures	(936,984)	425,565	(67,185)	597,615	(672,261)	(2,552,222)	(96,961)	(115,092)	(295,495)	(157,358)	(46,877)	(14,343)	(3,931,598)	(1,455,447)	(2,476,151)
Other Financing Sources (Uses):															
Total - Transfer In	-	-	-	-	-	-	-	500,000	-	-	1,569,887	-	1,078,523	1,078,523	-
Total - Transfer Out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses):	-	-	-	-	-	-	-	500,000	-	-	1,569,887	-	1,078,523	1,078,523	-
Net Change	(936,984)	425,565	(67,185)	597,615	(672,261)	(2,552,222)	(96,961)	384,908	(295,495)	(157,358)	1,523,010	(14,343)	(2,853,075)	(376,924)	(2,476,151)

City of Isle of Palms, SC
Projected results for the next 12 months
Beach Preservation Fee Fund

	July	August	September	October	November	December	January	February	March	April	May	June	Forecast - FY2027	Budget - FY2027	Variance
REVENUES:															
Rebates															
Beach Preservation Fee	-	-	375,840	238,225	235,355	105,482	108,403	137,012	135,173	57,617	127,647	649,912	2,170,665	2,170,665	0
Grant Income	-	1,736,467	587,533	1,000,000	-	-	-	-	-	-	-	-	3,324,000	3,324,000	0
Private Contribution - Beach Renourishment		866,468	-	-	-	-	-	-	-	-	-	-			
Total -Rebates	-	2,602,935	963,373	1,238,225	235,355	105,482	108,403	137,012	135,173	57,617	127,647	649,912	5,494,665	5,494,665	0
Interest Income															-
Sale of Asset & Interest Income	43,501	41,725	22,674	22,468	19,852	19,282	19,193	14,862	18,444	17,574	20,394	41,424	301,392	256,852	44,540
Total -Interest Income	43,501	41,725	22,674	22,468	19,852	19,282	19,193	14,862	18,444	17,574	20,394	41,424	301,392	256,852	44,540
Total Revenues	43,501	2,644,661	986,047	1,260,693	255,206	124,763	127,596	151,873	153,617	75,191	148,041	691,336	5,796,057	5,751,517	44,540
EXPENDITURES:															
General Government															-
Operations	28,724	1,760,553	7,113,106	5,906,880	417,016	162,149	107,943	85,418	-	80,098	27,000	88,547	15,777,434	15,777,434	0
Total - General Government	28,724	1,760,553	7,113,106	5,906,880	417,016	162,149	107,943	85,418	-	80,098	27,000	88,547	15,777,434	15,777,434	0
Total Expenditures	28,724	1,760,553	7,113,106	5,906,880	417,016	162,149	107,943	85,418	-	80,098	27,000	88,547	15,777,434	15,777,434	0
															-
Revenue over (under) expenditures	14,777	884,108	(6,127,059)	(4,646,187)	(161,810)	(37,386)	19,653	66,455	153,617	(4,908)	121,041	602,789	(9,981,377)	(10,025,917)	44,540
Other Financing Sources (Uses):															
Total - Transfer In	-	-	-	-	-	-	-	-	-	-	-	-	802,073	802,073	-
Total - Transfer Out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses):	-	-	-	-	-	-	-	-	-	-	-	-	802,073	802,073	-
Net Change	14,777	884,108	(6,127,059)	(4,646,187)	(161,810)	(37,386)	19,653	66,455	153,617	(4,908)	121,041	602,789	(9,179,304)	(9,223,844)	44,540

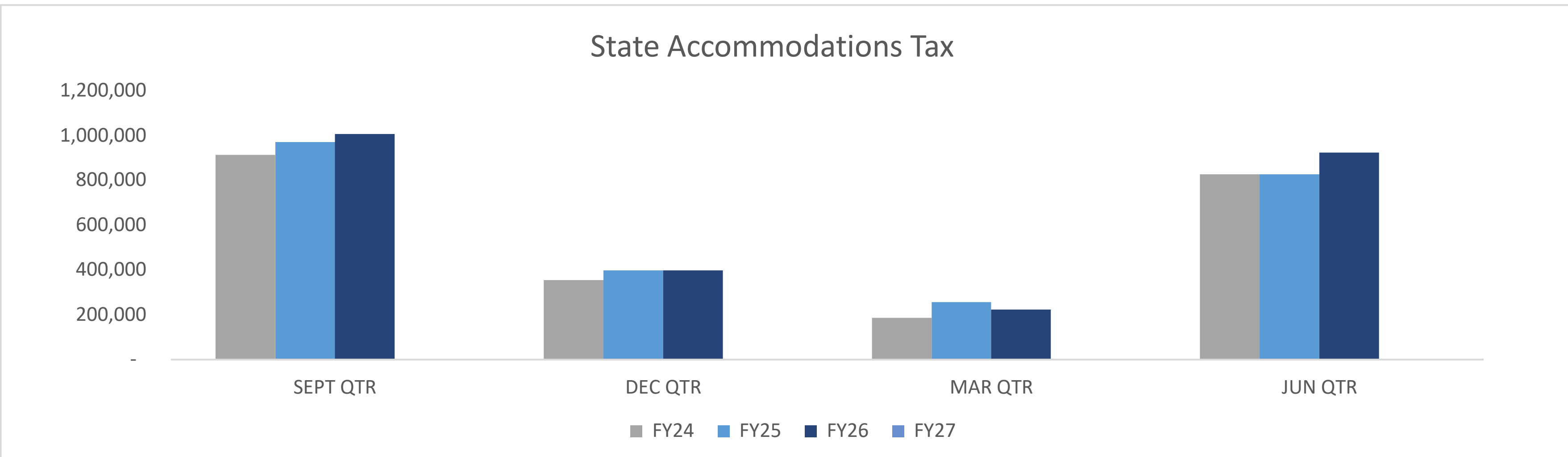
City of Isle of Palms Tourism and Local Options Sales Tax Revenues

Municipal Accommodations Fee				(1% of Accommodation Sales)			Heads in Beds in
MONTH	FY22	FY23	FY24	FY25	FY26	FY27	
JUL	256,308	301,674	269,304	248,910	303,364	327,600	JUN
AUG	378,001	314,397	353,373	402,136	375,840		JUL
SEPT	248,118	187,966	196,701	265,083	238,225		AUG
OCT	124,372	72,522	172,495	152,171	235,355		SEPT
NOV	102,229	154,713	140,390	127,772	105,482		OCT
DEC	70,478	185,019	51,584	71,399	89,303		NOV
JAN	75,503	115,313	76,915	51,474	137,012		DEC
FEB	25,613	42,912	39,014	102,964	116,073		JAN
MAR	39,938	86,414	52,979	56,527	38,527		FEB
APR	82,759	24,152	59,390	57,563	127,647		MAR
MAY	186,478	233,832	158,991	54,620	245,978		APR
JUNE	183,011	183,028	117,085	422,018	269,909		MAY
Deduct last July	(256,308)	(301,674)	(269,304)	(248,910)	(303,364)		
Add next July	301,674	269,304	248,910	303,364	327,600		JUN
Total Fiscal Year	**1,818,174**	**1,869,571**	**1,667,828**	**2,067,091**	**2,306,950**	**327,600**	
	Chg from FY21	Chg from FY22	Chg from FY23	Chg from FY24	Chg from FY25	Chg from FY26	
	38%	3%	-11%	24%	12%	8%	



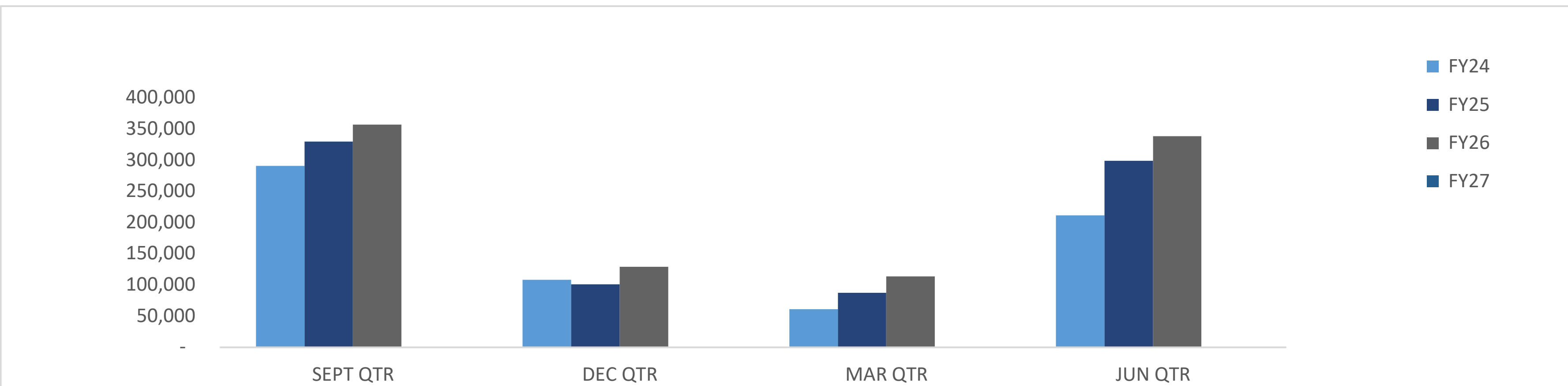
City of Isle of Palms Tourism and Local Options Sales Tax Revenues

State Accommodations Tax (Tourism-Related Only) *(Approx 2% of Accommodation Sales)*							Heads in Beds in
MONTH	FY22	FY23	FY24	FY25	FY26	FY27	
SEPT QTR	861,205	952,270	913,073	969,092	1,005,297		JUN-AUG
DEC QTR	347,299	360,479	353,735	396,649	396,589		SEPT-NOV
MAR QTR	168,824	181,961	185,736	255,788	222,605		DEC-FEB
JUN QTR	886,253	919,402	825,405	825,461	923,272		MAR-MAY
Total Fiscal Yr	**2,263,580**	**2,414,112**	**2,277,948**	**2,446,991**	**2,547,763**	**-**	
	42% Chg from FY21	7% Chg from FY22	-6% Chg from FY23	7% Chg from FY24	4% Chg from FY25	Chg from FY26	



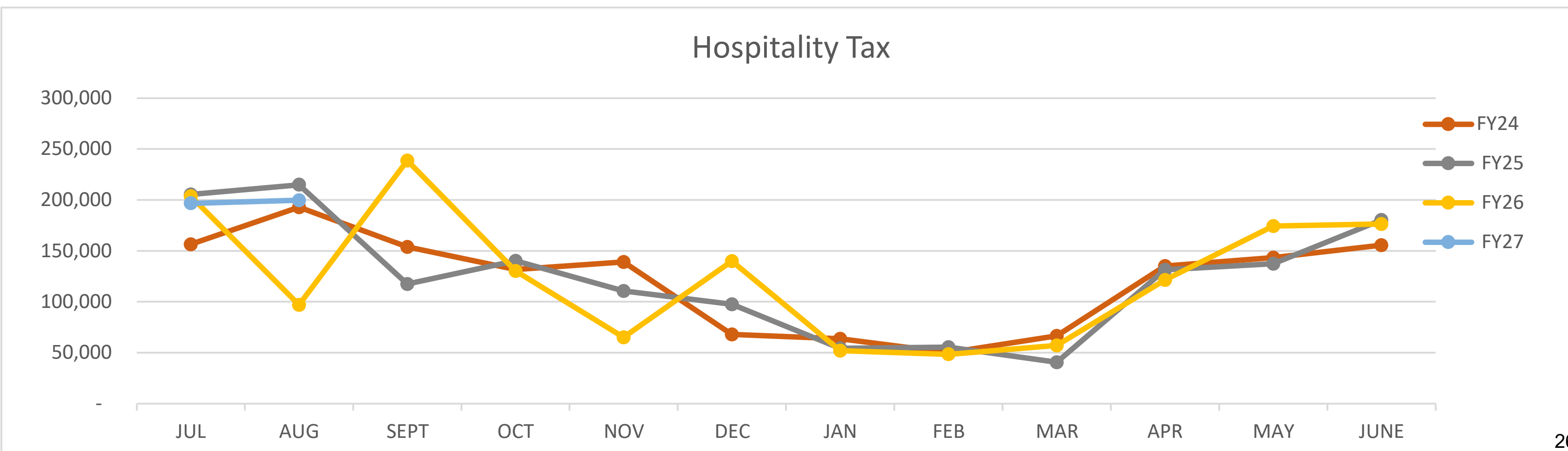
City of Isle of Palms Tourism and Local Options Sales Tax Revenues

Chas County ATax Pass-Through	*(20% of County's 2% on IOP Accommodation Sales)*						
MONTH	FY22	FY23	FY24	FY25	FY26	FY27	City Receipts
SEPT QTR	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	269,609	275,853	211,021	298,522	337,956		SEPT
Total Fiscal Yr	**730,293**	**751,634**	**670,238**	**816,000**	**936,880**	**-**	
	44% Chg from FY21	3% Chg from FY22	-11% Chg from FY23	22% Chg from FY24	15% Chg from FY25	Chg from FY26	



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

Hospitality Tax				*(2% of Prepared Food & Beverage Sales)*			F& B Sold in
MONTH	FY22	FY23	FY24	FY25	FY26	FY27	
JUL	137,933	142,534	156,544	205,329	203,578	196,678	JUN
AUG	135,765	165,544	192,906	214,952	96,913	199,716	JUL
SEPT	108,077	131,756	153,918	117,363	238,739		AUG
OCT	88,581	121,169	131,767	140,325	130,092		SEPT
NOV	96,511	104,213	138,970	110,540	64,995		OCT
DEC	56,990	87,532	67,821	97,545	140,039		NOV
JAN	48,652	57,107	63,500	54,181	52,074		DEC
FEB	33,118	51,417	50,025	55,450	48,441		JAN
MAR	62,430	62,919	66,488	40,599	57,146		FEB
APR	79,088	117,561	134,944	131,409	121,425		MAR
MAY	142,227	142,964	143,278	137,395	174,310		APR
JUNE	152,842	155,895	155,603	180,330	176,202		MAY
Deduct last July	(137,933)	(142,534)	(156,544)	(205,329)	(193,202)	(196,678)	
Add next July	142,534	156,544	205,329	193,202	196,678		JUN
Total Fiscal Year	**1,146,816**	**1,354,621**	**1,504,549**	**1,473,292**	**1,507,429**	**199,716**	
	Chg fr FY21 57%	Chg fr FY22 18%	Chg fr FY23 11%	Chg from FY24 -2%	Chg from FY25 2%	Chg from FY26 32%	

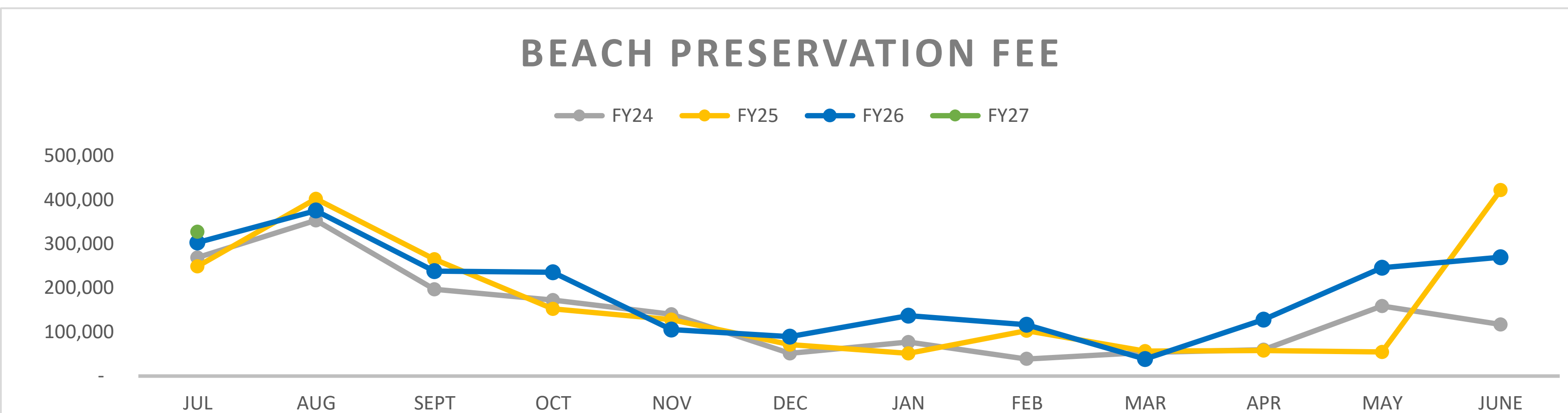


City of Isle of Palms Tourism and Local Options Sales Tax Revenues

Beach Preservation Fee

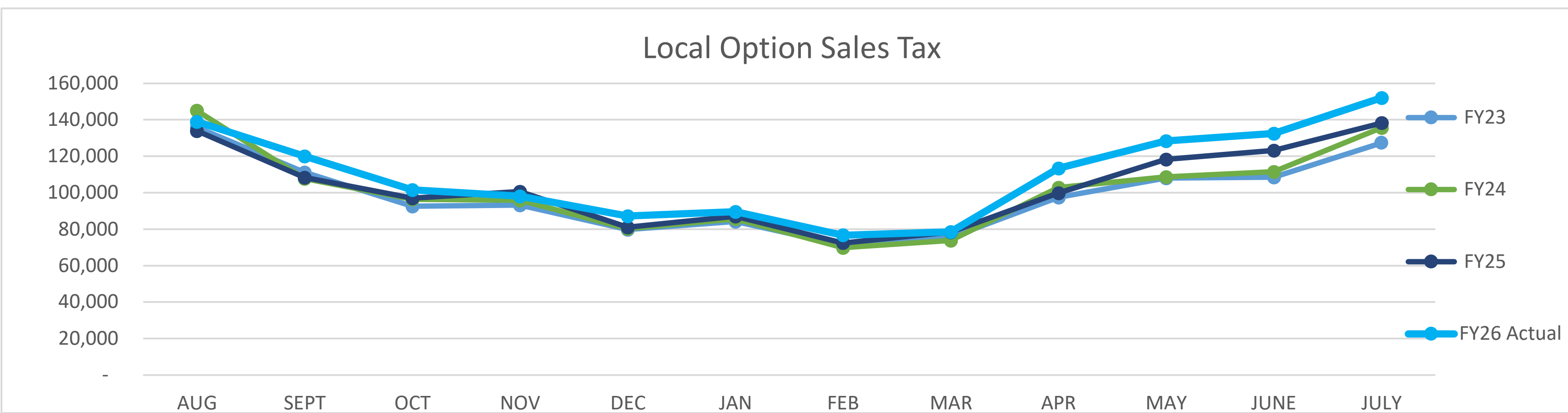
(1% of Accommodation Sales)

MONTH	FY22	FY23	FY24	FY25	FY26	FY27	Heads in Beds in
JUL	256,308	301,674	269,304	248,910	303,364	327,600	JUN
AUG	378,001	314,397	353,373	402,136	375,840	-	JUL
SEPT	248,118	187,966	196,701	265,083	238,225	-	AUG
OCT	124,372	72,522	172,495	152,171	235,355	-	SEPT
NOV	102,229	154,713	140,390	127,772	105,482	-	OCT
DEC	70,478	185,019	51,584	71,399	89,303	-	NOV
JAN	75,503	115,313	76,915	51,474	137,012	-	DEC
FEB	25,613	42,912	39,014	102,964	116,073	-	JAN
MAR	39,938	86,414	52,979	56,527	38,527	-	FEB
APR	82,759	24,152	59,390	57,563	127,647	-	MAR
MAY	186,478	233,832	158,991	54,620	245,978		APR
JUNE	183,011	183,028	117,085	422,018	269,909	-	MAY
Deduct last July	(256,308)	(301,674)	(269,304)	(248,910)	(303,364)		
Add next July	301,674	269,304	248,910	303,364	327,600	-	JUN
Total Fiscal Year	**1,818,174**	**1,869,571**	**1,667,828**	**2,067,091**	**2,306,950**	**327,600**	
	Chg from FY21 38%	Chg from FY22 3%	Chg from FY23 -11%	Chg from FY24 24%	Chg from FY25 12%	Chg from FY26 8%	



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	**FY22**	**FY23**	**FY24**	**FY25**	**FY26**	**FY27**	
AUG	130,373	135,943	145,078	133,876	138,933		**JUL**
SEPT	99,719	111,272	107,689	108,408	119,964		**AUG**
OCT	83,230	92,568	96,340	97,068	101,626		**SEPT**
NOV	85,199	93,138	95,825	100,650	98,091		**OCT**
DEC	73,716	79,844	80,288	81,040	87,263		**NOV**
JAN	71,846	84,290	85,635	87,113	89,541		**DEC**
FEB	64,365	71,140	69,936	72,508	76,752		**JAN**
MAR	66,029	75,337	73,750	78,399	78,595		**FEB**
APR	90,351	97,399	102,911	99,889	113,329		**MAR**
MAY	108,756	108,050	108,648	118,301	128,359		**APR**
JUNE	109,271	108,590	111,500	123,200	132,459		**MAY**
JULY	128,957	127,335	135,705	138,301	152,107		**JUN**
Total Fiscal Year	**1,111,813**	**1,184,906**	**1,213,304**	**1,238,754**	**1,317,018**	**-**	
	Chg from FY21 15%	**Chg from FY22 7%**	**Chg from FY23 2%**	**Chg from FY24 2%**	**Chg from FY25 6%**	**Chg from FY26**	



City of Isle of Palms, SC

FY27 Project Budget & Grant Funding Schedule

Purpose: Match grant funding to projects included in the FY27 budget and identify the remaining City funding requirement.

FY27 Project	Fund	FY27 Project Budget	Awarded / Available Grants	Pending Grant Requests	Total Potential Grant Funding	Remaining City Funding	Grant / Funding Notes
Beach Nourishment	Beach Preservation Fund	$14,320,330	$3,324,000	$4,025,898	$7,349,898	$6,970,432	FY23 $800,000; FY25 $1,000,000; FY26 $1,524,000 state allocations plus SCPRT request of $4M — pending.
IOP Marina Dredging	Marina Fund	$700,000	$700,000	-	$700,000	-	FY23 $700,000 state allocation.
Waterway Blvd Multi-Use Path Elevation Project	Capital Fund	$1,625,000	$1,000,000	$625,000	$1,625,000	-	FY24 $1,000,000 state allocation plus *$625,000 NPDES County Stormwater Funds-pending
Beach Access Improvements	Beach Preservation Fund	$250,000	-	$250,000	$250,000	-	FY27 SCPRT state budget allocation request — pending.
Public Greenspace at Marina (and Parking)	Marina Fund	$500,000	-	$150,000	$150,000	$350,000	FY27 SCPRT state budget allocation request — pending.
Palm Blvd between 38th and 41th Stormwater and Drainage Infrastructure	Capital Fund	$2,000,000	-	$1,000,000	$1,000,000	$1,000,000	FY27 SCDES state budget allocation request — pending.
TOTAL		**$19,395,330**	**$5,024,000**	**$6,050,898**	**$11,074,898**	**$8,320,432**	

Notes:

FY27 Project Budget = enter the amount budgeted for the project in the adopted FY27 budget.

Awarded / Available Grants = funding already awarded or identified as available for the project.

Pending Grant Requests = FY27 funding requests not yet treated as available funding.

Total Potential Grant Funding = FY27 both awarded/available grants and pending grant requests.

Remaining City Funding = FY27 Project Budget less total potential grant funding. Pending grants are shown separately so Council can distinguish confirmed from unconfirmed funding.

*NPDES $2.388M available fund balance with Charleston County Stormwater

City of Isle of Palms
FY27 Beach Restoration Project
8/31/2026

Invoice Number	Invoice Date	Payee	Description of Work	Renourishment Sand (CYDS)	Engineering/ Permitting/ Project Mgt (CSE Project 2623)	Mobilization	Tilling	Construction Cost - Reach 1	Construction Cost - Reach 2	Construction Cost - Reach 3	Construction Retainage - 10%	Post Project Monitoring & Professional Fees	General Contingency	Sand Fencing and Vegetation	Total Project	WDCA Escrow Interest and Draws
Estimate of Project Cost included in FY27 Budget				2,500,000	$ 669,508	$ 1,900,000	$ 2,000	$ 7,056,000	$ 6,304,000	$ 6,208,000		$ 100,000	$ 150,000	$ 75,000	$ 22,464,508	$ 8,068,458
Contracts Approved or Bids Received by City Council:																
Approved CSE Phase 2 Renourishment Budget (P2623)			10/28/2025		669,508										669,508	
Approved Low Bid Received for Construction - Marinex			5/14/2026			1,900,000	2,000	7,056,000	6,304,000	6,208,000	-				21,470,000	
Approved CSE Change Order-Collection of Settlement Samples			6/24/2026										15,000		15,000	
															-	
Total Contracts:				-	669,508	1,900,000	2,000	7,056,000	6,304,000	6,208,000	-	-	15,000	-	22,154,508	
(FY27 Budget) - (Contracts Approved or Bids Received) =			**Sand Fencing, Vegetation, Misc**												**310,000**	
Actual Project Spending:																
2623.10.25	10/31/2025	Coastal Science & Engineering	Project Planning		1,000										1,000	
2623.11.25	11/30/2025	Coastal Science & Engineering	Project Planning		2,150										2,150	
2623.12.25	12/31/2025	Coastal Science & Engineering	Project Planning		4,600										4,600	
2623.01.26	1/31/2026	Coastal Science & Engineering	Project Planning		9,204										9,204	
2623.02.26	2/28/2026	Coastal Science & Engineering	Project Planning		7,670										7,670	
2623.03.26	3/31/2026	Coastal Science & Engineering	Project Planning		6,056										6,056	
2623.11.25	11/30/2025	Coastal Science & Engineering	Field Data		3,050										3,050	
2623.12.25	12/31/2025	Coastal Science & Engineering	Field Data		1,500										1,500	
2623.06.26	6/30/2026	Coastal Science & Engineering	Field Data		1,090										1,090	
2623.10.25	10/31/2025	Coastal Science & Engineering	Final Design		8,300										8,300	
2623.11.25	11/30/2025	Coastal Science & Engineering	Final Design		20,900										20,900	
2623.12.25	12/31/2025	Coastal Science & Engineering	Final Design		21,103										21,103	
2623.01.26	1/31/2026	Coastal Science & Engineering	Final Design		14,720										14,720	
2623.02.26	2/28/2026	Coastal Science & Engineering	Final Design		8,578										8,578	
2623.12.25	12/31/2025	Coastal Science & Engineering	Bid Coordination		5,840										5,840	
2623.01.26	1/31/2026	Coastal Science & Engineering	Bid Coordination		17,520										17,520	
2623.02.26	2/28/2026	Coastal Science & Engineering	Bid Coordination		5,840										5,840	
2623.03.26	3/31/2026	Coastal Science & Engineering	Bid Coordination		8,355										8,355	
2623.03.26	3/31/2026	Coastal Science & Engineering	Construction		1,080										1,080	
2623.04.26	4/30/2026	Coastal Science & Engineering	Construction		11,320										11,320	
2623.05.26	5/31/2026	Coastal Science & Engineering	Construction		15,000										15,000	
2623.06.26	6/30/2026	Coastal Science & Engineering	Construction		25,000										25,000	
2623.11.25	11/30/2025	Coastal Science & Engineering	Reporting		4,900										4,900	
2623.02.26	2/28/2026	Coastal Science & Engineering	Reporting		438										438	
2623.03.26	3/31/2026	Coastal Science & Engineering	Reporting		10,013										10,013	
2623.06.26	6/30/2026	Coastal Science & Engineering	Reporting		1,125										1,125	
2623.10.25	10/31/2025	Coastal Science & Engineering	Mileage for site visit & meeting w/ city		465										465	
2623.11.25	11/30/2025	Coastal Science & Engineering	GPS equipment rental, multibeam fathometer rental, side scan sonar rental & drone rental		5,300										5,300	
2623.12.25	12/31/2025	Coastal Science & Engineering	Mileage for site visit & meeting w/ city & drone rental		1,652										1,652	
2623.01.26	1/31/2026	Coastal Science & Engineering	Mileage for site visit & meeting w/ city & drone rental		2,702										2,702	

City of Isle of Palms
FY27 Beach Restoration Project
8/31/2026

Invoice Number	Invoice Date	Payee	Description of Work	Renourishment Sand (CYDS)	Engineering/ Permitting/ Project Mgt (CSE Project 2623)	Mobilization	Tilling	Construction Cost - Reach 1	Construction Cost - Reach 2	Construction Cost - Reach 3	Construction Retainage - 10%	Post Project Monitoring & Professional Fees	General Contingency	Sand Fencing and Vegetation	Total Project	WDCA Escrow Interest and Draws
2623.02.26	2/28/2026	Coastal Science & Engineering	Mileage for site visit & meeting w/ city & drone rental		1,766										1,766	
2623.03.26	3/31/2026	Coastal Science & Engineering	Mileage for site visit & meeting w/ city & drone rental		4,444										4,444	
2623.04.26	4/30/2026	Coastal Science & Engineering	Rental house for project management, Pre-project condition surveys, Per Diem, mileage for site visit/meetings with City		18,147										18,147	
2623.05.26	5/31/2026	Coastal Science & Engineering	Pre-project beach and offshore sampling in the borrow area for benthic organisms, Boat Rental, Per Diem, Mileage, Dive equipment rental, mileage for site visit/meetings with the City		12,000										12,000	
2623.06.26	6/30/2026	Coastal Science & Engineering	Per Diem, mileage for site visit/meetings with the City, Pre-construction site meeting with Marinex		2,232										2,232	
2623.01.26	1/31/2026	Coastal Science & Engineering	Overage for engineering work transferred from Direct Expenses to support work related to easement mapping, dune redesign at south end, and coordination with IOP Beach committee meetings, Per Diem, mileage for site visit/meetings with City.		6,830										6,830	
2623.02.26	2/28/2026	Coastal Science & Engineering	Subcontract work for permit-required cultural resource survey of the borrow area		22,661										22,661	
2623.02.26	2/28/2026	Coastal Science & Engineering	*Overage for engineering work transferred from Direct Expenses to support work related to easement mapping, dune redesign at south end, and coordination with IOP Beach committee meetings		6,700										6,700	
2623.03.26	3/31/2026	Coastal Science & Engineering	*Overage for engineering work transferred from Direct Expenses to support work related to easement mapping, dune redesign at south end, and coordination with IOP Beach committee meetings		26,143										26,143	
2623.04.26	4/30/2026	Coastal Science & Engineering	*Overage for engineering work transferred from Direct Expenses to support work related final design and contracting		5,987										5,987	
															-	
															-	
															-	
1	8/11/2026	Marinex Construction	Mob/DeMob			1,026,000		710,467			192,941				1,929,408	
															-	
Initial Deposit	5/12/2026	Wild Dunes Community Associatio	Deposit of $8,068,458													
Interest	6/1/2026	Jun 2026 Interest														10,080
Interest	7/1/2026	Jul 2026 Interest														15,935
Draw	8/19/2026	Request for Draw											-			(866,468)
															-	
Total Project Spending:				-	333,378	1,026,000	-	710,467	-	-	192,941	-	-	-	2,262,786	(840,453)
Remaining on CONTRACTS (Total Contracts less Actual Project Spending to Date)				**-**	**336,130**	**874,000**	**2,000**			**6,208,000**	**(192,941)**	**-**	**15,000**	**-**	**19,891,722**	

City of Isle of Palms
FY27 Beach Restoration Project
8/31/2026

Invoice Number	Invoice Date	Payee	Description of Work	Renourishment Sand (CYDS)	Engineering/ Permitting/ Project Mgt (CSE Project 2623)	Mobilization	Tilling	Construction Cost - Reach 1	Construction Cost - Reach 2	Construction Cost - Reach 3	Construction Retainage - 10%	Post Project Monitoring & Professional Fees	General Contingency	Sand Fencing and Vegetation	Total Project	WDCA Escrow Interest and Draws
Remaining on BUDGET (FY27 Budget less Actual Project Spending to Date)					**336,130**	**874,000**	**2,000**			**6,208,000**	**-**	**100,000**	**150,000**	**75,000**	**20,201,722**	**7,228,005**
IOP Funding- North and South- Other Cost			64%		213,229	656,230	-	-	-	-	-	-	-	-	869,458	
Wild Dunes Community Association Funding -Other Cost			**36%**		120,150	369,770	-	-	-	-	-	-	-	-	489,920	
IOP Funding- North and South - Sand Cost			47%					333,920	-	-	-	-	-	-	333,920	
Wild Dunes Community Association Funding - Sand Cost			**53%**					376,548	-	-	-	-	-	-	376,548	
Total Project Spending					333,378	1,026,000	-	710,467	-	-	-	-	-	-	2,069,846	
IOP Funding- North and South- Other Cost					213,229	656,230	-	333,920	-	-	-	-	-	-	1,203,378	-
Wild Dunes Community Association Funding - Total					120,150	369,770	-	376,548	-	-	-	-	-	-	866,468	

Proposed Funding Sources:

	FY27 Budget
IOP Beach Preservation Fee Fund	10,269,256
Transfer from State Accommodations Tax Fee Fund	802,073
Wild Dunes Community Association Funding	8,069,179
SCPRT Marina Dredging Grant	800,000
SCPRT Beach Renourishment Grant	1,000,000
SCPRT Beach Renourishment Grant	1,524,000
	22,464,508

City of Isle of Palms

Beach Alternatives Analysis

8/31/2026

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)
Foth Infrastructure & Enviroment, LLC	6/5/2026	104500		23,588		(23,588)	(23,588)
						-	-
						-	-
						-	-
						-	-
						-	-
			-		-	-	-
			92,500	37,000	92,500	55,500	55,500
			92,500	37,000	92,500	55,500	55,500

City of Isle of Palms

FY27 Ongoing Island Wide Beach Monitoring-

8/31/2026

FY27 Ongoing Project 2618

			Contract Projections	Actuals	Approved by Council	Remaining on Contract	Remaining on Budget
					115,000		115,000
Planning/ Liaison/Communication			13,560			13,560	
Coastal Science & Engineering	7/31/2026	2618.072026		2,712		(2,712)	(2,712)
			-		-	-	-
			13,560	2,712	-	10,848	(2,712)
Semi Annual Beach Condition Survey			37,160			37,160	
Coastal Science & Engineering	7/31/2026	2618.072026		3,300		(3,300)	(3,300)
			37,160	3,300	-	33,860	(3,300)
Semi Annual Aerial Photography			7,200			7,200	-
Coastal Science & Engineering	7/31/2026	2618.072026		3,600		(3,600)	(3,600)
						-	-
						-	-
			7,200	3,600	-	3,600	(3,600)
Semi Annual Report			29,960			29,960	
Coastal Science & Engineering	7/31/2026	2618.072026		10,600		(10,600)	(10,600)
						-	-
						-	-
			29,960	10,600	-	19,360	(10,600)
Direct Expenses including equipment			18,120			18,120	
Coastal Science & Engineering	7/31/2026	2618.072026		1,249			
			18,120	-	-	18,120	-
			106,000	20,212	115,000	85,788	94,788

City of Isle of Palms

Waterway Boulevard Multi-Use Path Elevation Project

Project 27670.0010 **PO-19-1436**

8/31/2026

	Date	Invoice Number	Phase 1 Golf Course	Phase 2 Pathway	Contract Projections	Actuals	Approved by Council	Remaining on Contract	Remaining on Budget
							475,392		**475,392**
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)	(20,462)
Thomas & Hutton	2/9/2024	Invoice 0252881		22,372		22,372		(22,372)	(22,372)
Thomas & Hutton	3/12/2024	Invoice 255056		3,575		3,575		(3,575)	(3,575)
Thomas & Hutton	4/15/2024	Invoice 256638		27,138		27,138		(27,138)	(27,138)
Thomas & Hutton	5/8/2024	Invoice 257498	1,000	9,092		10,092		(10,092)	(10,092)
Thomas & Hutton	6/10/2024	Invoice 259489		1,135		1,135		(1,135)	(1,135)
Thomas & Hutton	6/10/2024	Invoice 260502		7,108		7,108		(7,108)	(7,108)
Thomas & Hutton	8/20/2024	Invoice 262246		2,613		2,613		(2,613)	(2,613)
Thomas & Hutton	9/17/2024	Invoice 264384	22,300			22,300		(22,300)	(22,300)
Thomas & Hutton	11/7/2024	Invoice 267191	24,809	8,736		33,545		(33,545)	(33,545)
Thomas & Hutton	12/17/2024	Invoice 269292	655	8,764		9,419		(9,419)	(9,419)
Thomas & Hutton	12/31/2024	Invoice 270524	3,935	3,000		6,935		(6,935)	(6,935)
Thomas & Hutton	2/10/2025	Invoice 272067	2,600	10,115		12,715		(12,715)	(12,715)
Thomas & Hutton	3/6/2025	Invoice 273252	3,155	9,685		12,840		(12,840)	(12,840)
Thomas & Hutton	4/7/2025	Invoice 274362	690	13,537		14,227		(14,227)	(14,227)
Thomas & Hutton	5/12/2025	Invoice 276932	453			453		(453)	(453)
Thomas & Hutton	6/17/2025	Invoice 278441	905	1,195		2,100		(2,100)	(2,100)
Thomas & Hutton	8/11/2025	Invoice 282036	21,788	9,956		31,744		(31,744)	(31,744)
Thomas & Hutton	9/11/2025	Invoice 283211	31,758	5,642		37,400		(37,400)	(37,400)
Thomas & Hutton	10/31/2025	Invoice 285231	3,625	7,512		11,137		(11,137)	(11,137)
Thomas & Hutton	11/13/2025	Invoice 287129	659			659		(659)	(659)
Thomas & Hutton	12/11/2025	Invoice 288542	1,965	2,600		4,565		(4,565)	(4,565)
Thomas & Hutton	12/31/2025	Invoice 290527		21,898		21,898		(21,898)	(21,898)
Thomas & Hutton	2/11/2026	Invoice 291433		13,503		13,503		(13,503)	(13,503)
Thomas & Hutton	3/16/2026	Invoice 293708		16,056		16,056		(16,056)	(16,056)
Thomas & Hutton	4/13/2026	Invoice 295322		11,873		11,873		(11,873)	(11,873)
Thomas & Hutton	5/11/2026	Invoice 297183		17,896		17,896		(17,896)	(17,896)
Thomas & Hutton	6/17/2026	Invoice 299163		15,073		15,073		(15,073)	(15,073)
			120,297	270,535	401,700	390,832	401,700	10,868	10,868

City of Isle of Palms

Waterway Boulevard Multi-Use Path Elevation Project

Project 27670.0010 **PO-19-1436**

8/31/2026

	Date	Invoice Number	Phase 1 Golf Course	Phase 2 Pathway	Contract Projections	Actuals	Approved by Council	Remaining on Contract	Remaining on Budget
Wild Dunes Golf Course - Tidal Flood Mitigation- Phase I									
General					89,132		89,132	89,132	89,132
Truluck Construction	10/10/2025	Invoice 10038				55,432		(55,432)	(55,432)
		Retainage 10%				(5,543)		5,543	
Truluck Construction	12/3/2025	Pay App 2				27,800		(27,800)	(27,800)
		Retainage 10%				(2,780)		2,780	2,780
Truluck Construction	7/3/2026	Pay App 3				8,323		(8,323)	
					89,132	83,232	89,132	5,900	8,680
Earthwork					364,252		364,252	364,252	364,252
Truluck Construction	10/10/2025	Invoice 10038				221,571		(221,571)	(221,571)
		Retainage 10%				(22,157)		22,157	
Truluck Construction	12/3/2025	Pay App 2				144,575		(144,575)	(144,575)
		Retainage 10%				(14,457)		14,457	
Truluck Construction	7/3/2026	Pay App 3				36,615		(36,615)	(36,615)
					364,252	366,146	364,252	(1,894)	(38,508)
Drainage					318,132		318,132	318,132	318,132
Truluck Construction	10/10/2025	Invoice 10038				280,952		(280,952)	(280,952)
		Retainage 10%				(28,095)		28,095	
Truluck Construction	7/3/2026	Pay App 3				28,095		(28,095)	(28,095)
					318,132	280,952	318,132	37,180	9,085
Cart Path					152,547		152,547	152,547	152,547
Truluck Construction	10/10/2025	Invoice 10038				42,849		(42,849)	(42,849)
		Retainage 10%				(4,285)		4,285	
Truluck Construction	12/3/2025	Pay App 2				103,322		(103,322)	(103,322)
		Retainage 10%				(10,332)		10,332	
Truluck Construction	7/3/2026	Pay App 3				14,617		(14,617)	(14,617)
					152,547	146,171	152,547	6,377	(8,241)
Grassing					137,453		137,453	137,453	137,453
Truluck Construction	10/10/2025	Invoice 10038				39,044		(39,044)	(39,044)
		Retainage 10%				(3,904)		3,904	

City of Isle of Palms
Waterway Boulevard Multi-Use Path Elevation Project
Project 27670.0010 **PO-19-1436**
8/31/2026

	Date	Invoice Number	Phase 1 Golf Course	Phase 2 Pathway	Contract Projections	Actuals	Approved by Council	Remaining on Contract	Remaining on Budget
Truluck Construction	12/3/2025	Pay App 2				102,815		(102,815)	(102,815)
		Retainage 10%				(10,282)		10,282	
Truluck Construction	7/3/2026	Pay App 3				14,186		(14,186)	(14,186)
					137,453	141,859	137,453	(4,405)	(18,591)
Miscellaneous					243,670		243,670	243,670	243,670
Truluck Construction	10/10/2025	Invoice 10038				243,670		(243,670)	(243,670)
		Retainage 10%				(24,367)		24,367	
Truluck Construction	7/3/2026	Pay App 3				24,367		(24,367)	(24,367)
					243,670	243,670	243,670	-	(24,367)
Owner Controlled Allowance					50,000		50,000	50,000	50,000
Truluck Construction	10/10/2025	Invoice 10038				39,785		(39,785)	(39,785)
		Retainage 10%				(3,978)		3,978	
Truluck Construction	12/3/2025	Pay App 2				45,535		(45,535)	(45,535)
		Retainage 10%				(4,553)		4,553	
Truluck Construction	7/3/2026	Pay App 3				8,532		(8,532)	(8,532)
					50,000	85,320	50,000	(35,320)	(43,852)
Wild Dunes Golf 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
The Bastion Group	5/22/2026	Pay App 2				30,000		(30,000)	(30,000)
The Bastion Group	5/22/2026	Retainage				(3,000)		3,000	3,000
The Bastion Group	7/14/2026	Pay App 3				16,000		(16,000)	(16,000)
The Bastion Group	7/14/2026	Retainage				(1,600)		1,600	1,600
The Bastion Group	7/23/2026	Pay App 4				14,700		(14,700)	(14,700)

City of Isle of Palms
Waterway Boulevard Multi-Use Path Elevation Project
Project 27670.0010 **PO-19-1436**
8/31/2026

	Date	Invoice Number	Phase 1 Golf Course	Phase 2 Pathway	Contract Projections	Actuals	Approved by Council	Remaining on Contract	Remaining on Budget
The Bastion Group	7/23/2026	Retainage				(1,470)		1,470	1,470
					228,500	175,230	228,500	53,270	53,270
Earthwork					234,066		234,066	234,066	234,066
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
The Bastion Group	5/22/2026	Pay App 2				50,187		(50,187)	(50,187)
The Bastion Group	5/22/2026	Retainage				(5,019)		5,019	5,019
The Bastion Group	7/14/2026	Pay App 3				51,638		(51,638)	(51,638)
The Bastion Group	7/14/2026	Retainage				(5,164)		5,164	5,164
The Bastion Group	7/23/2026	Pay App 4				54,473		(54,473)	(54,473)
The Bastion Group	7/23/2026	Retainage				(5,447)		5,447	5,447
					234,066	145,609	234,066	88,457	88,457
Roadway and Pathway					701,427		701,427	701,427	701,427
The Bastion Group						-		-	-
The Bastion Group	5/22/2026	Pay App 2				67,779		(67,779)	(67,779)
The Bastion Group	5/22/2026	Retainage				(6,778)		6,778	6,778
The Bastion Group	7/14/2026	Pay App 3				150,875		(150,875)	(150,875)
The Bastion Group	7/14/2026	Retainage				(15,088)		15,088	15,088
The Bastion Group	7/23/2026	Pay App 4				50,800		(50,800)	(50,800)
The Bastion Group	7/23/2026	Retainage				(5,080)		5,080	5,080
					701,427	242,509	701,427	458,918	458,918

City of Isle of Palms

Waterway Boulevard Multi-Use Path Elevation Project

Project 27670.0010 **PO-19-1436**

8/31/2026

	Date	Invoice Number	Phase 1 Golf Course	Phase 2 Pathway	Contract Projections	Actuals	Approved by Council	Remaining on Contract	Remaining on Budget
Striping					17,700		17,700	17,700	17,700
The Bastion Group								-	-
The Bastion Group								-	-
					17,700	-	17,700	17,700	17,700
Drainage					444,306		444,306	444,306	444,306
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	5/22/2026	Pay App 2				49,984		(49,984)	(49,984)
The Bastion Group	5/22/2026	Retainage				(4,998)		4,998	4,998
The Bastion Group	7/14/2026	Pay App 3				65,598		(65,598)	(65,598)
The Bastion Group	7/14/2026	Retainage				(6,560)		6,560	6,560
The Bastion Group	7/23/2026	Pay App 4				47,400		(47,400)	(47,400)
The Bastion Group	7/23/2026	Retainage				(4,740)		4,740	4,740
								-	-
					444,306	252,868	444,306	191,438	191,438
Water and Sewer Relocations					644,717		644,717	644,717	644,717
The Bastion Group								-	-
The Bastion Group	5/22/2026	Pay App 2				258,350		(258,350)	(258,350)
The Bastion Group	5/22/2026	Retainage				(25,835)		25,835	25,835
The Bastion Group	7/14/2026	Pay App 3				98,950		(98,950)	(98,950)
The Bastion Group	7/14/2026	Retainage				(9,895)		9,895	9,895
The Bastion Group	7/23/2026	Pay App 4				70,912		(70,912)	(70,912)
The Bastion Group	7/23/2026	Retainage				(7,091)		7,091	7,091
					644,717	385,391	644,717	259,326	259,326
Miscellaneous					167,294		167,294	167,294	167,294
The Bastion Group								-	-
								-	-
					167,294	-	167,294	167,294	167,294
Owner Controlled Allowance									-
The Bastion Group					-		-	-	-

City of Isle of Palms

Waterway Boulevard Multi-Use Path Elevation Project

Project 27670.0010 **PO-19-1436**

8/31/2026

	Date	Invoice Number	Phase 1 Golf Course	Phase 2 Pathway	Contract Projections	Actuals	Approved by Council	Remaining on Contract	Remaining on Budget
								-	-
					-	-	-	-	-
Change Order #1 -Survey, testing, watermain, etc.									
The Bastion Group					77,996		77,996	77,996	77,996
The Bastion Group	5/22/2026	Pay App 2				54,500		(54,500)	(54,500)
The Bastion Group	5/22/2026	Retainage				(5,450)		5,450	5,450
					77,996	49,050	77,996	28,946	28,946
Change Order #2									
The Bastion Group					476,250		476,250	476,250	476,250
The Bastion Group	7/14/2026	Pay App 3				476,250		(476,250)	(476,250)
The Bastion Group	5/22/2026	Retainage				(47,625)		47,625	47,625
					476,250	428,625	476,250	47,625	47,625
Misc Cost									
Gerald J Bnoit, ISA									
	6/15/2026	Invoice 2436	Tree Removal		2,100	2,100		-	(2,100)
J.Stick	6/30/2026	85493	Damaged water line		1,237	1,237		(0)	(1,237)
					3,337	3,337	-	(0)	(3,337)
Total Project					4,811,828	3,480,148	4,808,491	1,331,680	1,204,711
Note:					2,992,256.00	1,679,281.20	2,992,256.00	1,312,974.81	1,312,974.81

$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 Golf Course - Tidal Flood Mitigation		1,270,690	
Phase 1	Wild Dunes Golf 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		2,890,126	
Change Order 1	The Bastion Group	5/6/2026	(49,237)	
Change Order 2	The Bastion Group	7/1/2026	151,338	
Phase 3	3607, 3609, 3611, 3613 and 3615 Waterway Blvd - Tidal Flood Mitigation		1,515,000	**FY27**
			5,945,038	

City of Isle of Palms
Waterway Boulevard Multi-Use Path Elevation Project
Project 27670.0010 **PO-19-1436**
8/31/2026

	Date	Invoice Number	Phase 1 Golf Course	Phase 2 Pathway	Contract Projections	Actuals	Approved by Council		Remaining on Contract	Remaining on Budget
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			
Total Project							6,456,738			
Total Approved for FY25 and FY26							4,729,637			
Future expense FY27-budget approval							1,625,000			
Total Project							6,354,637			
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
Palm Blvd Between 38th and 41st Avenue Drainage
Project 27670.0012
8/31/2026

	Date	Invoice Number	Contract Projections	Actuals	Approved by Council	Remaining on Contract	Remaining on Budget
Thomas & Hutton - Design & Permitting			231,000		**2,250,000**	**231,000**	**2,250,000**
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	2,250,000	94,041	2,113,041
Total Project			231,000	136,959	2,250,000	94,041	2,113,041

Note:
$250K budgeted in FY25.
$1.850M budgeted in FY26 deferred to FY27 and increased to $2M.
$2M budgeted in 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
Marina Parking Lot & Green Space
8/31/2026

	Date	Invoice Number	Contract Projections	Actuals	Approved by Council FY27	Remaining on Contract	Remaining on Budget
					500,000	**30,752**	**500,000**
Cline Engineering	3/14/2025	2278	2,380	2,380		(2,380)	(2,380)
Cline Engineering	10/13/2025	2352	500	500		(500)	(500)
Cline Engineering	7/13/2026	2486	8,400	8,400		(8,400)	(8,400)
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)
			30,752	30,752	500,000	-	469,248
Total Project			30,752	30,752	500,000	-	469,248

City of Isle of Palms
Marina Dredging
8/31/2026

	Date	Invoice Number	Contract Projections	Actuals	Approved by Council FY24 - FY27	Remaining on Contract	Remaining on Budget
ATM - Design & Permitting					**824,000**	**124,291**	**824,000**
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 Developme	7/13/2023		9,500			-	-
	9/26/2024	2970		1,298		(1,298)	(1,298)
	11/15/2024	3138		8,202		(8,202)	(8,202)
ATM-Regulatory Permit Application Coordinatio	7/13/2023		5,000			-	-
	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	824,000	54,952	754,661
Total Project			124,291	69,339	824,000	54,952	754,661

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
City Hall Renovation

PO-24-2521

No Activity Since 12/31/2024

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

09/04/2026 PURCHASE ORDERS BETWEEN $10,000 AND $25,000 AND EMERGENCY PURCHASES
8/1/26 - 8/31/26

PO/REQ NUMBER	DESCRIPTION	AMOUNT	AMOUNT RELIEVED
DEPT GEN GOVT			
VENDOR CODE: 900790 BIHL ENGINEERING, LLC			
26-3492	TRAFFIC ENGINEERING SERVICES HOURLY RATE PLUS EXPENSES	10,000.00	0.00
VENDOR CODE: 03758 BEACH CONSTRUCTION CO., INC.			
26-3479	CITY HALL WATER DAMAGE - INTERIOR AND EXTERIOR REPAIRS	12,527.50	12,527.50

QUOTE

2026 Ford Ranger STX 4x4

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
Douglas Kerr
1027 Palm Boulevard
Isle of Palms, South Carolina 29451
United States

(843)886-6428
dkerr@isleofpalms.gov

Estimate Number:	16490
Customer Ref:	State Contract # 4400035151
Estimate Date:	August 27, 2026
Valid Until:	October 26, 2026
Grand Total (USD):	**$37,686.00**

Units	Quantity	Price	Amount
Ford Ranger State Contract # 4400035151 2026 Ford Ranger SXT 4x4 Model Code R4P XL Series 100A Equipment Package STX Appearance Package 2.3 L EcoBoost Engine 10 Speed Auto Transmission 3.73 Locking RR Axle Ebony Cloth Bucket Seats Rear Cloth Bench Seat Carpet Flooring with Floor Mats Power Windows & Door Locks Power Glass, Manual Folding Sideview Mirrors Halogen Fog Lamps 17" Black Steel Wheels 255/70 R17 A/T Tires Spare Tire (Full Sized) Black Running Boards Trailer Tow Package Integrated Trailer Brake Controller Class IV Receiver Hitch with 4 & 7 Pin Wiring	1	$36,771.00	$36,771.00
Ford Ranger Standard Features FORD CO-PILOT360 TECHNOLOGY ● Headlamps – Autolamp (Automatic On/Off) ● Auto High-Beam Headlamps	1	$0.00	$0.00

QUOTE

2026 Ford Ranger STX 4x4

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
● Pre-Collision Assist with Automatic Emergency Braking ● Analog Rear View Camera ● Cruise Control ● Lane Keeping Aid ● Post-Collision Braking FUNCTIONAL ● Remote Keyless-Entry w/Remote Tailgate Lock ● AM/FM stereo and Six (6) Speakers ● Extended Service Interval Monitor ● FordPass Connect ● USB Ports – A & C ● SYNC 4A — Enhanced Voice Recognition Communications and Entertainment System — 10″ Touchscreen in Center Stack with Swipe Capability — Applink — 911 Assist — Apple CarPlay and Android Auto Compatibility			
Exterior Color Carbonized Gray Metallic Oxford White Shadow Black Premium Paints: Ruby Red metallic Tri-Coat Marsh Gray Desert Sand Velocity Blue Metallic	1	$0.00	$0.00
3rd Key Fob Third Key Fob	1	$415.00	$415.00

QUOTE

2026 Ford Ranger STX 4x4

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	1	$0.00	$0.00
Vehicle Sales Tax South Carolina Vehicle Sales Tax/Infrastructure Maintenance Fee	1	$500.00	$500.00

Grand Total (USD): **$37,686.00**

Notes / Terms

State Contract # 4400035151

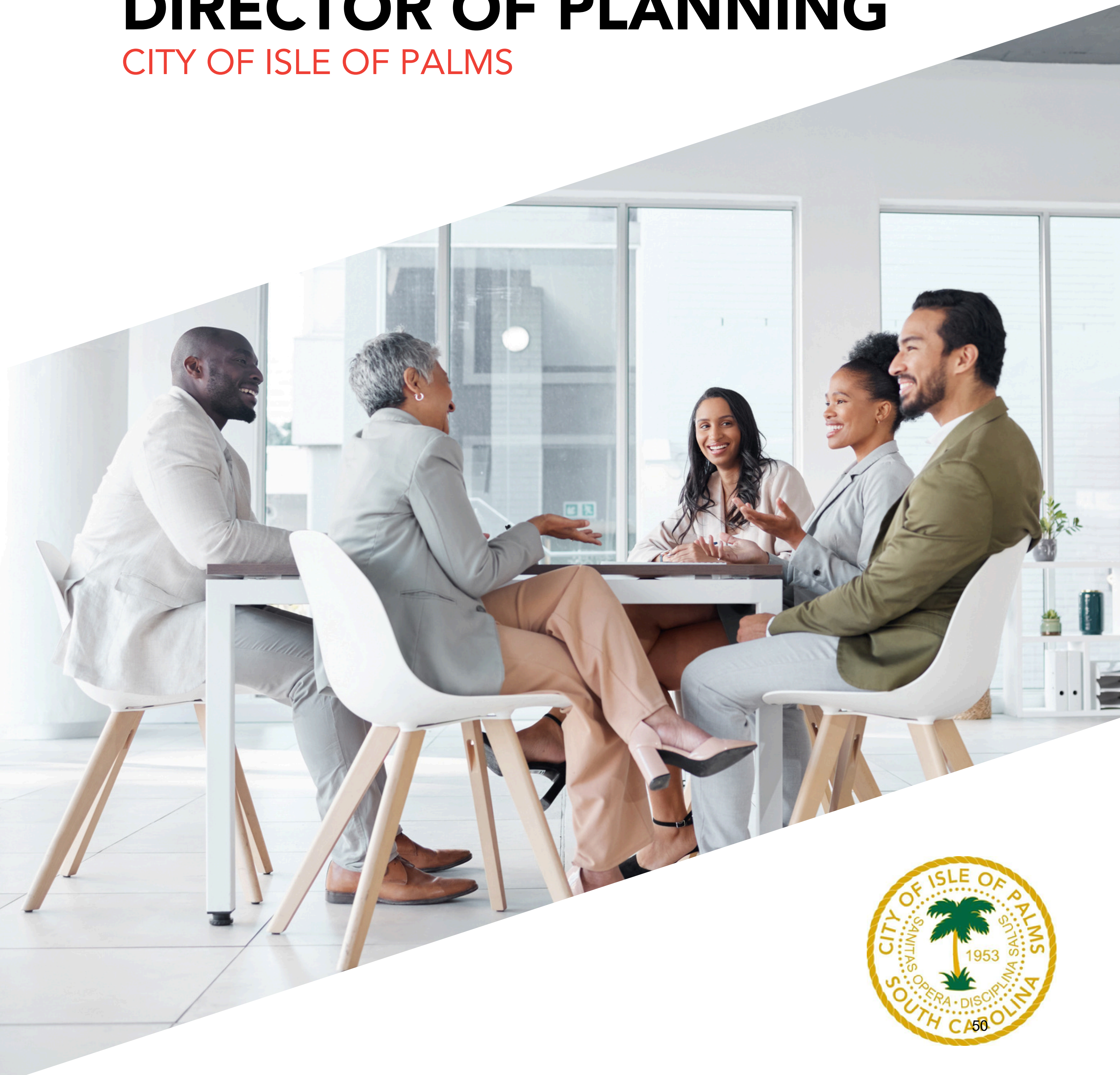
Saved Order A001

FGP FIND GREAT PEOPLE

EXECUTIVE SEARCH PROPOSAL

DIRECTOR OF PLANNING

CITY OF ISLE OF PALMS

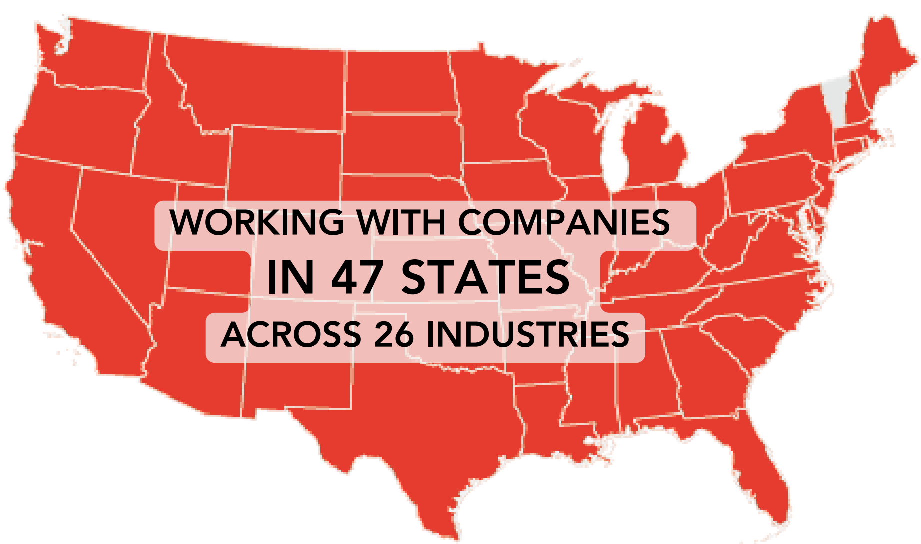


FGP Overview

Find Great People (FGP) is a veteran-owned, nationally recognized talent solutions firm. After more than four decades, our services have evolved to include staffing, search, and consulting across a variety of specialty areas and industries.

We utilize our nationwide search capabilities to find and attract great talent for the public sector and economic impact organizations. Our expertise extends to **economic development organizations, state and local government agencies, quasi-governmental organizations, public utilities, museums, housing authorities, municipalities, and more.** FGP has a broad network of diverse and accomplished leadership candidates from within economic development and state and local government. FGP provides a unique search solution with the adaptability of a boutique firm complimented by the brand recognition and resources of a large company.

Although awards don't define an organization, we are fortunate to have been recognized for eight consecutive years by Forbes in the client-nominated list of America's Best Recruitment Firms. We have also been recognized as one of South Carolina's Best Places to Work for 14 years, and as an organization that empowers women (80% female workforce). What defines our work is our people and their commitment to results and outcomes. Our average employee tenure is over 9 years, and we subscribe to the belief that it takes great people to build great companies, starting with the FGP team.



What Sets FGP Apart

Growth, gratitude, and great people define who we are. Our three G's are the fabric of Find Great People and why our "G" is red. Together, they tell the story of a company built on great people, with an intentional focus on positively impacting the lives of those we serve – our clients, candidates, and each other.

Growth

We challenge each other to demonstrate a growth mindset personally and professionally, always. As a growth company, we work with likeminded growth organizations, grateful for the opportunity to help build great companies.

Gratitude

We believe gratitude comes from a person's care and feeds how we "show up" for our customers and partners. We share gratitude through both words and actions, focusing on the privilege we have to positively impact others through our work.

Great

We believe greatness is a choice, with a commitment to excellence, a sense of urgency, and demonstrating humility through the hustle. We believe everyone has greatness inside them, and it must be fed daily to generate sustained impact.

FGP Executive Search By The Numbers

- **1300+** Placements annually
- **700+** Clients billed annually
- **15 Years** Average industry experience
- **3** Search Models: Retained, Engaged and Contingency
- **25** Search Consultants, across 4 locations in South Carolina and Tennessse

FIND GREAT PEOPLE

Relevant Experience

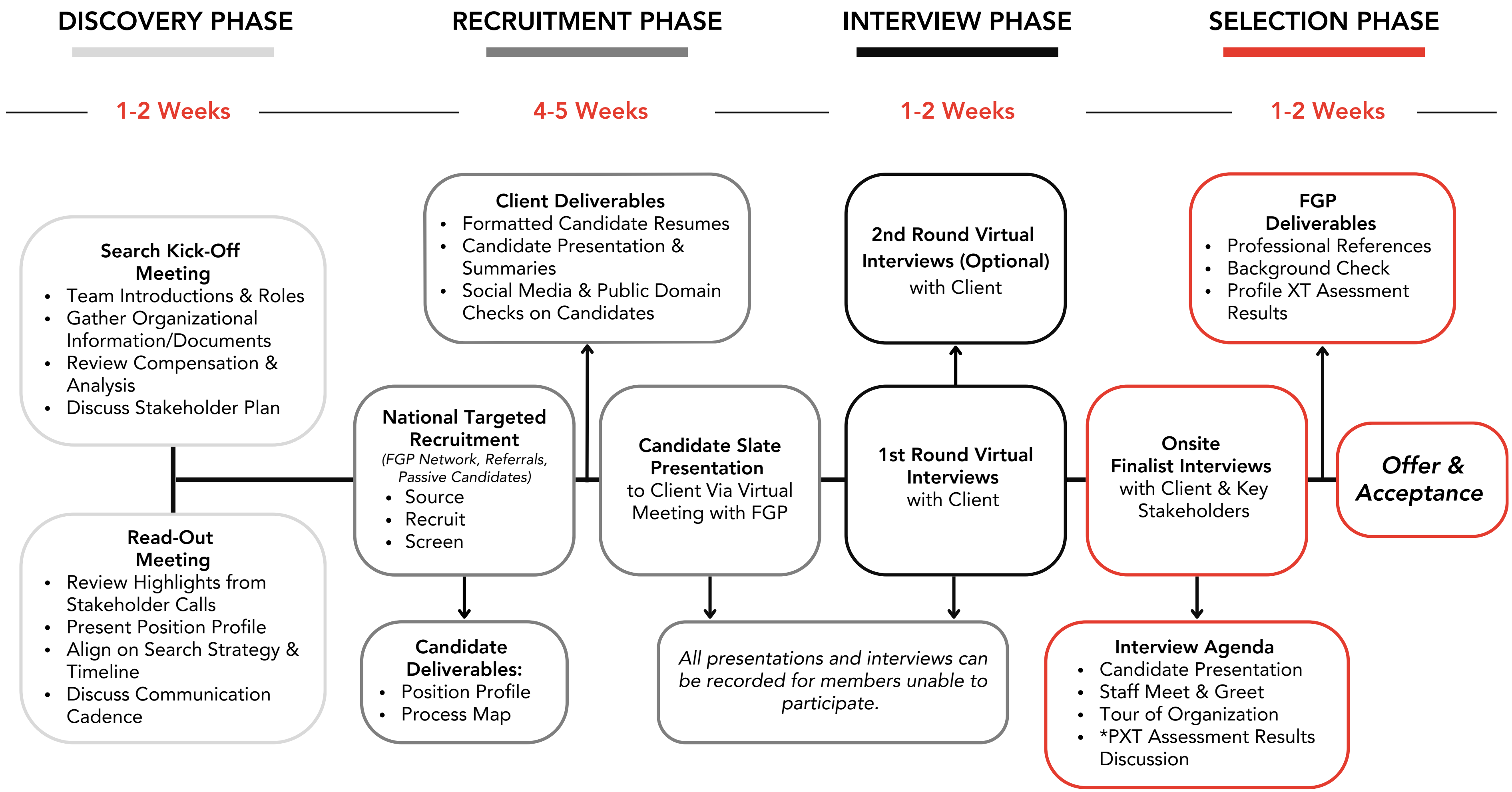
CITY OF COLUMBIA
Director of Planning and Development Services

CITY OF FOUNTAIN INN
Director of Planning

SPARTANBURG COUNTY GOVERNMENT
Director of Planning and Development

CITY OF CLEMSON
Director of Planning and Codes

Search Process Map (Sample)



*FGP offers the Profile XT assessment tool as part of the screening and evaluation process. The Profile XT is a “total person” assessment that measures both cognitive ability and behavioral characteristics. Candidate results are benchmarked against Specific Performance Model from Profiles International and assigned a percentage match.

FIND GREAT PEOPLE

Search Strategy

FGP utilizes a comprehensive nationwide recruitment strategy to reach diverse and highly qualified candidates. Our search strategy is grounded in the belief that recruiting is an action verb and focused primarily on the sourcing and recruitment of passive candidates.

RESEARCH

- **Target Similar Organizations** - research similar organizations factoring in size, services offered, structure, and issues associated with geographic location.
- **Independent Research** - conduct independent research to identify appropriate target organizations and opportunities for creating public awareness.
- **National Associations** - ensure awareness nationally, regionally, and locally with appropriate associations where experienced professionals are engaged and connected.
- **Organizational Awareness** - review demographics, organizational structure, comprehensive plan, strategic plan, budget documents, and website to ensure consultant has a full understanding of the organization, the long-term goals, and culture of the environment before engaging with candidates.

NETWORK

- **Thought Leaders** - connect with leaders from across the region.
- **Influencers** - connect with those who influence professionals in the industry.
- **Public Sector Ecosystem** - network within the ecosystem to engage with passive candidates and those who can make introductions to high potential candidates.
- **National awareness using technology platforms and relevant associations** - publicize the position using the FGP website, LinkedIn, association websites, and other relevant tools.

SOURCE

- **Passive Candidates** - target high potential leaders based upon research nationwide.
- **Referrals** - seek referrals from FGP network, the organization, and relevant associations.
- **Diverse & Underrepresented Leaders** - use targeted sourcing and association engagement to identify candidates who have diverse backgrounds and experiences. Ensure the candidate slate reflects diversity that aligns with the needs of the organization.
- **Technology Tools** - utilize a wide variety of technologies to connect with passive candidates to include the FGP database, LinkedIn, and targeted website research.

SELECT

- **Experience & Qualifications** - evaluate candidates based on their level of experience, and alignment with the requirements determined by the Client.
- **Organizational & Community Alignment** - determine each candidate's level of alignment with the organization and the community's mission, culture, and values.
- **Potential Impact & Growth** - consider candidates' ability to impact the organization, support the growth of the community, and develop employee capabilities.
- **Retention & Tenure** - explore overall years of experience, tenure in past positions, and reasons for transitions in candidate employment history.

Investment & Terms

Search Components

Thank you for the selection of the FGP Executive Search team to help you find your next great **Director of Planning.** We are grateful to partner with your organization and strategically represent your opportunity to candidates in the FGP network and marketplace. The purpose of this document is to outline the engagement terms and fees between FGP and the **City of Isle of Palms, SC**.

Commitments

You, as our client, authorize FGP to recruit potential candidates for the (Position Name Role) position and take ownership of the comprehensive search process. Clear, timely communication of the role requirements and organizational fit will be crucial for the successful recruitment of the search. During the retained search process, the client agrees that all candidates (internal and external) will go through the FGP screening process.

Through this extensive process, FGP commits to the following responsibilities:

- The development of a complete position profile, competency model, and compensation analysis.
- Sourcing and recruiting candidates (nationwide) whose experiences and competencies are in line with the position profile.
- Candidate screening and in-person/video interviews for high-potential candidates.
- Candidate assessment versus competency model and interview scoring throughout the process.
- Candidate “slate” management to include formatted resumes; candidate write-ups; degree, license, and background verification; and compensation history forms for each candidate.
- Client stakeholder support and process facilitation as it relates to other consultants or third parties.
- Optional Profile XT assessment administration for finalist candidates, client team mapping, analytics and debriefing with all parties.
- Development of presentation guidelines for finalist candidates to designated Client stakeholders.
- Professional references for finalists.
- Facilitation of offer process and acceptance to include assistance with the integration process including the candidate's resignation through the first 180 days of employment.

We appreciate the trust and confidence you have placed in us to help develop and execute your search process and believe with these steps, we will find a great person for your team.

Investment & Terms

Fees and Terms

The cost for this search will follow the State of SC Executive Search contract #4400028423 pricing, **which is 20% of the first year's salary.** This search begins with the payment of a retainer fee of 1/4 of the estimated placement fee (non-refundable). The remaining balance of the fee will be due upon completion of the search, and within thirty (30) calendar days of the candidate's start date.

There is a fee obligation when any candidate we refer to you accepts an offer of employment with your company or any of its affiliates within 12 months of candidate submittal. This includes the hiring of any FGP employee you worked with during the period of engagement on the search and 12 months following.

FGP will cover the cost of degree, license, and background verifications. All other costs will be billed directly to the client (i.e. any travel-related expenses).

Replacement Guarantee

Recognizing the importance of recruiting a new Director of Planning, and the trust that you will place in FGP by partnering with us, we are pleased to guarantee our placement for a period of 12 months. If the new team member leaves or is terminated due to performance before that time, FGP will conduct a search for a replacement at no charge (excluding expenses). All bills must be paid within 45 days of the candidate's start date to activate the placement guarantee.

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

Client	**Find Great People, LLC**
By: ______________________	By: ______________________
Print Name: ______________________	Print Name: ______________________
Date: ______________________	Date: ______________________

FIND
GREAT
PEOPLE

GEOSYNTEC CONSULTANTS, INC.

PROPOSAL FOR CONSULTING SERVICES

MARINA BULKHEAD COATING MAINTENANCE
ISLE OF PALMS MARINA

PREPARED FOR:

The City of Isle of Palms

Attn: Mr. Douglas Kerr

June 9, 2026

PROPOSAL FOR CONSULTING SERVICES

INTRODUCTION

Geosyntec Consultants (formerly Applied Technology & Management, Inc.) respectfully submits this proposal to **the City of Isle of Palms (the City)** to provide professional services associated with the assessment, design, bidding, and construction support for maintenance recoating of the existing steel sheetpile bulkhead at the Isle of Palms Marina.

About Geosyntec

Geosyntec is a specialized consulting and engineering firm that has been working with private and public sector clients for more than 40 years to address complex problems involving the environment, natural resources, and civil infrastructure. In 2021, Geosyntec acquired Applied Technology and Management (ATM), who has previously supported the City with related consulting services.

Project Background

In 2020 and 2021, Geosyntec (then ATM) supported the City with development of a bulkhead re-coating program, bidding support, and observation of the completed maintenance work. Bulkhead coating was required following moderate corrosion and coating degradation identified, primarily within the splash zone and concentrated along seams, joints, and other vulnerable features.

The City has identified the bulkhead is due for maintenance and recoating. At the request of the City, Geosyntec performed an initial screening of the current condition of the bulkhead. The bulkhead again shows signs of corrosion and need for maintenance. Geosyntec has recommended the following steps:

- Update plans and specifications for recoating
- Assist with bid process
- Perform limited construction phase services

To support these objectives, Geosyntec proposes the following scope of services.

TASK 1: UPDATE BULKHEAD COATING PLANS

Under this task, Geosyntec will formalize our cursory, visual assessment of the bulkhead to document the current condition of the exposed/outer face of the wall. As part of this effort, we will coordinate with the coating product manufacturer to assess the performance of the wall coating to date and identify any recommendations for additional or alternative coating products or application methods for improved performance / longevity.

ATM will update our bulkhead maintenance plan for patching and recoating the exterior/exposed side of the bulkhead with a specific focus on the sheets, hardware, and walers. The plan will include a plan view and sections of the proposed maintenance as well as specification of surface preparation and coating treatment. <u>Our estimated effort and associated fee assume minor revisions and updates to the 2021 bid package.</u>

On completion of this task, we will notify SCDHEC-OCRM of the proposed maintenance. We assume no permitting is required as part of this scope of services and do not expect this requirement (as was the case previously).

Deliverables: Summary memo of observations; Basic plan & section drawings with technical specification.

TASK 2: PROJECT BIDDING ASSISTANCE

We assume that the City will lead a formal bid process to solicit competitive bids from qualified contractors to complete the maintenance works. To support the City, we propose to provide limited assistance to this process. This is assumed to include:

- Review and compile the bid package for distribution by the City. The package will include documentation prepared by the City (i.e. Invitation, Instructions, Bid Form, Form of Contract) and the technical drawings and specification
- Participate in pre-bid meeting with the City
- Respond to technical inquiries
- Review of bids received for conformance and recommendation for award (as desired by the City).

Geosyntec's efforts are assumed to be limited. Should additional support be required, we will be pleased to revisit the level of service offered and the associated fee.

Deliverables: Compiled bid package, bid tabulation, and recommendation.

TASK 3: LIMITED CONSTRUCTION PHASE SERVICES

Geosyntec will provide limited construction phase services for the project, including:

- Coordinate and lead pre-construction meeting on site
- Review Contractor submittals (coating materials, etc.)
- Conduct 3 field observations of the work at milestones below:
    - 1) at ~10% completion to review contractor performance and approach,
    - 2) at substantial completion of the field work, and
    - 3) at final completion.
- Review and certify contractor payment applications (assume 2)

Deliverables: Pre-construction meeting agenda and minutes, documentation of field observations (3 memoranda), two certified payment applications.

TASK 4: ADDITIONAL MEETINGS AND COORDINATION (T&M)

Where the City or the Contractor team requires additional coordination with Geosyntec, we include this task that may be used for team meetings, calls, presentation, preparation of additional documentation, etc. on a time and material basis for efforts in addition to the above prescribed scope of work. This task may also include coordination between team members, advice, extra site visits, or other services not specifically included herein. We will notify the City if the efforts demanded may exceed the budgeted allowance. Geosyntec hourly billing rates will apply.

Task 1-3 fees below include estimated professional labor fees and expenses. Task 4 is offered on a Time & Materials allowance basis.

Task	Professional Fee (USD)
1. Update Bulkhead Coating Plans	**$8,000**
2. Project Bidding Assistance	**$8,000**
3. Limited Construction Phase Services	**$13,000**
4. Additional Meetings & Coordination (T&M Allowance)	**$4,000**
Total	**$33,000**

Geosyntec services may be initiated immediately upon the acceptance of this proposal and execution of a professional services agreement (PSA).

2026 Geosyntec hourly billing rates

Staff Professional	$175
Senior Staff Professional	$200
Professional	$227
Project Professional	$254
Senior Professional	$280
Principal	$305
Senior Principal	$325
Project Administrator	$94
Clerical	$78

THOMAS & HUTTON
682 JOHNNIE DODDS BOULEVARD, SUITE 100 | POST OFFICE BOX 1522
MT. PLEASANT, SC 29464 | 843.849.0200
WWW.THOMASANDHUTTON.COM

August 26, 2026

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

Re: Waterway Boulevard Pathway
Tidal Inundation Mitigation Project
City of Isle of Palms, South Carolina
T&H J-27670.0010
Letter Agreement for Additional Services (CO#7)

Dear Mr. Kerr:

Thank you for requesting additional service from Thomas & Hutton (T&H) to assist the City with the completion of this very important and impactful project for City residents. As you are aware, T&H and the City have worked together to complete the previous two phases of this project. The City has requested T&H to assist in a feasibility study for the third and final phase of the flood mitigation project.

Our original design and permitting contract (October 1, 2023), and our previous additional services agreements (CO#1, CO#2, CO #3, CO#4, CO#5, and CO#6) did not include the services listed under this change order (CO#7).

Please see the attached table for the current project/contract fee and the proposed fee for this additional services request.

If acceptable, please indicate your authorization to proceed with this additional work by signing and initialing where designated below and returning a copy to us for our files. This Proposal will be open for acceptance for 90 days, unless changed by us in writing. Please note that no work will be performed without prior written authorization to proceed. This extra work is subject to the terms and conditions of the Contract executed for this Project dated October 1, 2023.

This Proposal between The City of Isle of Palms (Owner), and Thomas & Hutton Engineering Co. (Consultant), consisting of the Consulting Services on a Time & Expense Basis Rate Sheet, and Exhibit "A," represent the entire understanding between you and us with respect to the Scope change. This agreement may only be modified in writing if signed by both of us.

_______ **CLIENT'S INITIALS**

_______ **CONSULTANT'S INITIALS**

We appreciate this opportunity to be of service to you on this Project. Should you have any questions or need further information, please do not hesitate to call us.

Very truly yours,

THOMAS & HUTTON ENGINEERING CO.

By Richard Karkowski

Richard Karkowski, PE, PH, D.WRE
Water Resources Department Manager

RPK/MCV

Enclosures: Exhibit "A" – Additional Services
Fee Table
2026 Consulting Services Rate Sheet

CITY OF ISLE OF PALMS

ACCEPTED: ________________________, 2026

By ____

____
TITLE

_______ **CLIENT'S INITIALS**

RPK **CONSULTANT'S INITIALS**

EXHIBIT "A"

1. <u>ADDITIONAL SERVICES OF CONSULTANT</u>

A. <u>General Consulting Phase</u>

Consultant shall attend additional meetings at the request of the City. The Consultant shall prepare sketches, plans, or other documents; conduct feasibility analyses; prepare cost estimates; and conduct additional tasks as requested by the City.

B. <u>Feasibility Study Phase</u>

1. Alternatives for protection at 3607-3615 Waterway Blvd

Consultant shall create two alternatives for protection between 3607 and 3615 Waterway Blvd. The first alternative should include the flood barrier protection within the residential lots. The second alternative should provide flood barrier protection outside of the residential lots. Preliminary exhibits and drawings will be created for the two alternatives, as well as cost estimates. The Consultant shall present the feasibility of each plan and review the benefits and concerns for each alternative.

2. Alternatives for protection around fire station at 41st Avenue

Consultant shall create two alternatives to complete the flood protection barrier at 41st Avenue, including the fire station in the protected area. The first alternative should consist of the flood barrier incorporating the Dewees property. The second alternative should provide a plan for the flood barrier, not located within the Dewees property. Preliminary exhibits and drawings will be created for the two alternatives, as well as cost estimates. The Consultant shall present the feasibility of each plan and review the benefits and concerns for each alternative.

C. <u>Exclusions</u>

Items **<u>not</u>** included in the additional Scope of Services are as follows:

- Construction drawings
- Accessibility construction compliance verification
- Archaeological survey and report
- Boundary surveys
- Additional Field Survey
- Easement plat preparation and/or recording
- Phase One or Phase Two environmental assessments
- Endangered species survey and report
- Materials Testing
- Off–site work unless specifically covered in the Scope of Services
- Approvals or permits other than those related to the Scope of Work covered by this Contract
- Act as an expert witness for legal activities

These items can be coordinated or provided, if requested by the Owner in writing.

Waterway Boulevard
Pathway Widening and Tidal Inundation Mitigation Project
Additional Services Request No. 7 - Phase 3 Feasibility Study
Proposed Fee

Original Proposal (August 2023)			Add. Serv. No. 1		Add. Serv. No. 2		Add. Serv. No. 3		Add. Serv. No. 4		Project Budget as of October 25, 2025			Add. Serv. No. 5		Add. Serv. No. 6		Add. Serv. No. 7	
Phase	**Fee Structure**	**Fee or Time & Expense Budget**	Feasibility Add. Serv. (April 2024)	Total Revised Budget	Design Add. Serv.	Total Revised Budget	Design Add. Serv.	Total Revised Budget	Design, Survey, Bid, and CE&I Add. Serv.	Total Revised Budget	Previous Invoiced	Pending Nov. 2025 Invoice	Budget Remaining	Previous Invoiced	Total Revised Budget	CE&I Add. Serv.	Total Revised Budget	Add. Serv. Fee	Total Revised Budget
General Consulting	Time & Expense - Budget	$ 22,400	$ 1,000	$ 23,400	$ 20,000	$ 43,400		$ 43,400	$ 5,000	$ 48,400	$ 34,464.60	$ 2,600.00	$ 11,335.40		$ 48,400	$ 5,000	$ 53,400	$ 13,800	$ 67,200
Survey	Lump Sum	$ 50,000		$ 50,000		$ 50,000		$ 50,000	$ 7,500	$ 57,500	$ 57,500.00		$ -		$ 57,500		$ 57,500		$ 57,500
Survey - Easement Plats	Lump Sum (3 easements)	$ 4,100		$ 4,100		$ 4,100	$ 2,500	$ 6,600	$ 3,500	$ 10,100	$ 9,940.00		$ 160.00		$ 10,100		$ 10,100		$ 10,100
Design	Lump Sum	$ 44,600		$ 44,600	$ 45,000	$ 89,600		$ 89,600	$ 35,000	$ 124,600	$ 124,600.00		$ -		$ 124,600		$ 124,600		$ 124,600
SW Mang. (Feasibility)	Lump Sum		$ 13,500	$ 13,500		$ 13,500		$ 13,500		$ 13,500	$ 13,500.00		$ -		$ 13,500		$ 13,500	$ 49,500	$ 63,000
Permitting	Time & Expense - Budget	$ 35,600		$ 35,600		$ 35,600	$ 2,500	$ 38,100		$ 38,100	$ 38,100.00		$ -	$ 5,000	$ 43,100		$ 43,100		$ 43,100
Bidding (and Cont. Neg.)	Time & Expense - Budget							$ -	$ 7,500	$ 7,500	$ 7,500.00		$ -	$ 15,000	$ 22,500		$ 22,500		$ 22,500
Construction Services	Time & Expense - Budget							$ -	$ 25,000	$ 25,000	$ 4,248.25	$ 1,965.00	$ 18,786.75	$ 55,000	$ 80,000	$ 30,000	$ 110,000		$ 110,000
Reimbursable Expenses	Time & Expense - Budget				$ 2,000	$ 2,000		$ 2,000		$ 2,000	$ 115.63		$ 1,884.37		$ 2,000		$ 2,000	$ 250	$ 2,250
TOTAL:		**$ 156,700**	$ 14,500	**$ 171,200**	$ 67,000	**$ 238,200**	$ 5,000	**$ 243,200**	$ 83,500	**$ 326,700**	$ 289,968	$ 4,565	$ 32,166.52	$ 75,000	**$ 401,700**	$ 35,000	**$ 436,700**	$ 63,550	**$ 500,250**

CLIENT'S INITIALS ____

CONSULTANT'S INITIALS ____

THOMAS & HUTTON

2026 Consulting Services Rate Sheet

Thomas & Hutton provides services on a time and expense basis as follows:

1. This basis includes allowance for direct salary expenses and for direct non–salary expenses. It also provides for services we may subcontract to others.
2. Direct salary expenses are generally based upon our payroll costs. The payroll costs include the cost of salaries and wages (including sick leave, vacation, and holiday pay) for time directly chargeable to the project; plus, unemployment, excise, payroll taxes, and contributions for social security, employment compensation insurance, retirement benefits, and medical and insurance benefits.

   The current hourly rate charges for each skill position for 2026 are as follows:

Hourly Rate	Engineer	Survey	Landscape	GIS	Quality Control	Business/ Administrative
$ 325.00	Consultant	Consultant	Consultant	Consultant	Consultant	
$ 305.00	Senior Manager	Senior Manager Survey Party (3–Men)	Senior Manager	Senior Manager	Senior Manager	Senior Manager
$ 285.00	Project Manager V Project Engineer V	Survey Manager V Project Surveyor V	Landscape Architect V LA Project Manager V	GIS Manager V		
$ 265.00	Project Manager IV Project Engineer IV	Survey Manager IV Project Surveyor IV	Landscape Architect IV LA Project Manager IV	GIS Manager IV		Senior Application Developer IV, Software/Computer Consultant IV
$ 245.00	Project Manager III Project Engineer III	Survey Manager III Project Surveyor III	Landscape Architect III LA Project Manager III	GIS Manager III		Senior Application Developer III, Software/Computer Consultant III
$ 230.00	Project Manager II Project Engineer II Designer VI	Survey Manager II Project Surveyor II Survey Party (2–Men)	Landscape Architect II LA Project Manager II Landscape Designer VI	GIS Manager II	Construction Administrator II	Senior Application Developer II, Software/Computer Consultant II
$ 215.00	Project Manager I Project Engineer I Designer V Engineering Technician V	Survey Manager I Project Surveyor I	Landscape Architect I LA Project Manager I Landscape Designer V	GIS Manager I	Construction Administrator I Field Representative V	Grant Administrator, Senior Application Developer I, Software/Computer Consultant I
$ 195.00	Designer IV Engineering Technician IV	Staff Surveyor V Survey Field Supervisor	Landscape Designer IV	GIS Analyst IV	Field Representative IV	Application Developer IV
$ 180.00	Designer III Engineering Technician III	Staff Surveyor IV	Landscape Designer III	GIS Analyst III	Field Representative III	Application Developer III Permit Coordinator III Project Coordinator III
$ 165.00	Designer II Engineering Technician II	Staff Surveyor III Survey Party (1–Man)	Landscape Designer II	GIS Analyst II	Field Representative II	Application Developer II Permit Coordinator II, Project Coordinator II, Admin IV
$ 150.00	Designer I Engineering Technician I	Staff Surveyor II	Landscape Designer I	GIS Analyst I		Application Developer I Permit Coordinator I Project Coordinator I
$ 135.00	CADD Technician III	Staff Surveyor I Survey Technician III	Landscape Technician III	GIS Technician III		
$ 125.00	CADD Technician II	Survey Technician II	Landscape Technician II	GIS Technician II	Field Representative I	Admin III
$ 115.00	CADD Technician I	Survey Technician I	Landscape Technician I	GIS Technician I		
$ 110.00						Admin II
$ 100.00						Admin I
$ 485.00	Expert Witness					

3. When warranted, overtime will be charged for any non–salary employees. Overtime hours will be billed at 1.5 times the individual's charge rate.
4. Direct non–salary (reimbursable) expenses, including printing, reproduction, air travel, lodging, and meals are billed at cost. Travel in company or private vehicles will be billed at the IRS Standard Mileage Rate and may be revised based on fuel pricing. Outside consultant fees will be billed at 1.15 times the cost.
5. All rates and charges are effective through December 31st, 2026, including printing, reproductions, materials, and travel and are subject to change at that time. New rates and costs will become immediately effective to contracts in effect at the time of rate changes.

Revised May 28, 2026

PHASE 1

PROJECT : Palm Blvd Drainage Improvements
LOCATION : Isle of Palms, SC
ESTIMATOR : HEA, MCV

THOMAS & HUTTON

OPINION OF PROBABLE CONSTRUCTION COST

DATE PREPARED : 07/15/2025	REVISED:
	BASIS FOR ESTIMATE
	(No design completed-Master Plan)
	(Preliminary design - 50% Design Level)
X	(Final design - 95% level)
	(Other)

OPINION OF PROBABLE CONSTRUCTION COST

Since the Engineer has no control over the cost of labor, materials, equipment, over the Contractor's methods of determining prices, or over competitive bidding or market conditions, the Opinions of Probable Construction Costs provided for herein are made on the basis of his experience and qualifications. These opinions represent his best judgment as a design professional familiar with the construction industry. However, the Engineer cannot and does not guarantee that proposals, bids, or the construction cost will not vary from Opinions of Probable Construction Costs prepared by him.

SCDOT ITEM NO.	DESCRIPTION	QUANTITY NUMBER OF UNITS	UNIT MEASURE	COST PER UNIT	TOTAL COST
1031000	Mobilization	1	LS		$ 240,000.00
6011000	Traffic Control	1	LS		$ 100,000.00
1050800	Construction Stakes, Lines & Grades	1	LS		$ 65,000.00
-	As-built Construction Plans	1	LS		$ 20,000.00
2011000	Clearing and Grubbing within Right-of-Way	1	LS		$ 20,000.00
2023000	Removal & Disposal of Existing Pavement	455	CY	$ 60.00	$ 27,300.00
2106000	Selected Removal of Marked Trees	14	EA	$ 1,500.00	$ 21,000.00
3050108	Graded Aggregate Base Course	726	SY	$ 50.00	$ 36,300.00
4013990	Milling Existing Asphalt Pavement	31,385	SY	$ 15.00	$ 470,775.00
4020320	Asphalt Base Course Type B	82	TON	$ 225.00	$ 18,450.00
4040320	Asphalt Surface Course Type B	393	TON	$ 225.00	$ 88,425.00
6271010	4" White Solid Lines (Pvt. Edge Lines) Thermoplastic - 90 mil.	2,100	LF	$ 4.00	$ 8,400.00
6271015	8" White Solid Lines (Crosswalk) Thermoplastic - 125 mil.	205	LF	$ 6.00	$ 1,230.00
6271025	24" White Solid Lines (Stop/Diag Lines) Thermoplastic - 125 mil.	24	LF	$ 25.00	$ 600.00
6271074	4" Yellow Solid Lines (PVT. Edge Lines) Thermoplastic - 90 mil.	860	LF	$ 4.00	$ 3,440.00
-	6" Sewer Service & 12" Steel Casing	18	LF	$ 1,500.00	$ 27,000.00
-	Water Service	1	EA	$ 4,500.00	$ 4,500.00
-	8" PVC	37	LF	$ 550.00	$ 20,350.00
-	12" PVC	76	LF	$ 600.00	$ 45,600.00
-	14" PVC	337	LF	$ 650.00	$ 219,050.00
-	Hydrant Assembly	1	EA	$ 12,000.00	$ 12,000.00
-	14" x 12" Reducer	1	EA	$ 1,800.00	$ 1,800.00
-	12" x 8" Tee	1	EA	$ 1,400.00	$ 1,400.00
-	14" x 12" Reducer	1	EA	$ 1,500.00	$ 1,500.00
-	14" x 14" Tee	1	EA	$ 1,600.00	$ 1,600.00
-	8" 45 Degree Bend	3	EA	$ 1,800.00	$ 5,400.00
	8" 90 Degree Bend	1	EA	$ 2,000.00	$ 2,000.00
-	12" 45 Degree Bend	2	EA	$ 2,500.00	$ 5,000.00
-	14" 22.5 Degree Bend	2	EA	$ 2,800.00	$ 5,600.00
-	14" 45 Degree Bend	6	EA	$ 2,800.00	$ 16,800.00
-	8" Gate Valve	1	EA	$ 8,500.00	$ 8,500.00
-	12" Gate Valve	1	EA	$ 10,000.00	$ 10,000.00
7141118	38" x 60" RCEP (Class III)	835	LF	$ 900.00	$ 751,500.00
7191205	Catch Basin - Type 9	2	EA	$ 10,000.00	$ 20,000.00
7192020	Drop Inlet (24" x 36")	6	EA	$ 8,000.00	$ 48,000.00
7192105	Manhole	1	EA	$ 12,000.00	$ 12,000.00
7192110	Junction Box	2	EA	$ 10,000.00	$ 20,000.00
7204100	Concrete Sidewalk	144	SY	$ 100.00	$ 14,400.00
7204900	Detectable Warning Material	20	SF	$ 40.00	$ 800.00
7205000	Concrete Driveway	215	SY	$ 150.00	$ 32,250.00
8041020	Rip Rap (Class B)	80	TON	$ 200.00	$ 16,000.00
8048205	Geotextile for Erosion Control Under Riprap (Class 2) Type B	110	SY	$ 40.00	$ 4,400.00
8131000	Sodding	6.1	MSY	$ 12,000.00	$ 73,200.00
-	Misc. Erosion Control/Water Management	1	LS		$ 65,000.00
				SUBTOTAL	**$ 2,566,570.00**
	Contingency at	10.0	%	$ 256,700.00	$ 256,700.00
	GRAND TOTAL OPINION OF CONSTRUCTION COST				**$2,823,300**

COMPLETE PROJECT

PROJECT : Palm Blvd Drainage Improvements
LOCATION : Isle of Palms, SC
ESTIMATOR : HEA, MCV

THOMAS & HUTTON

OPINION OF PROBABLE CONSTRUCTION COST

DATE PREPARED : 07/15/2025	REVISED:
	BASIS FOR ESTIMATE
	(No design completed-Master Plan)
	(Preliminary design - 50% Design Level)
X	(Final design - 95% level)
	(Other)

OPINION OF PROBABLE CONSTRUCTION COST

Since the Engineer has no control over the cost of labor, materials, equipment, over the Contractor's methods of determining prices, or over competitive bidding or market conditions, the Opinions of Probable Construction Costs provided for herein are made on the basis of his experience and qualifications. These opinions represent his best judgment as a design professional familiar with the construction industry. However, the Engineer cannot and does not guarantee that proposals, bids, or the construction cost will not vary from Opinions of Probable Construction Costs prepared by him.

SCDOT ITEM NO.	DESCRIPTION	QUANTITY: NUMBER OF UNITS	QUANTITY: UNIT MEASURE	COST: PER UNIT	COST: TOTAL COST
1031000	Mobilization	1	LS		$ 430,000.00
6011000	Traffic Control	1	LS		$ 150,000.00
1050800	Construction Stakes, Lines & Grades	1	LS		$ 75,000.00
-	As-built Construction Plans	1	LS		$ 25,000.00
2011000	Clearing and Grubbing within Right-of-Way	1	LS		$ 25,000.00
2023000	Removal & Disposal of Existing Pavement	936	CY	$ 60.00	$ 56,160.00
2106000	Selected Removal of Marked Trees	49	EA	$ 1,500.00	$ 73,500.00
3050108	Graded Aggregate Base Course	1,520	SY	$ 50.00	$ 76,022.22
4013990	Milling Existing Asphalt Pavement	4,412	SY	$ 25.00	$ 110,300.00
4020320	Asphalt Base Course Type B	172	TON	$ 225.00	$ 38,700.00
4040320	Asphalt Surface Course Type B	497	TON	$ 225.00	$ 111,825.00
6271010	4" White Solid Lines (Pvt. Edge Lines) Thermoplastic - 90 mil.	2,100	LF	$ 4.00	$ 8,400.00
6271015	8" White Solid Lines (Crosswalk) Thermoplastic - 125 mil.	205	LF	$ 6.00	$ 1,230.00
6271025	24" White Solid Lines (Stop/Diag Lines) Thermoplastic - 125 mil.	144	LF	$ 25.00	$ 3,600.00
6271074	4" Yellow Solid Lines (PVT. Edge Lines) Thermoplastic - 90 mil.	860	LF	$ 4.00	$ 3,440.00
-	6" Sewer Service & 12" Steel Casing	18	LF	$ 1,500.00	$ 27,000.00
-	Water Service	19	EA	$ 4,500.00	$ 85,500.00
-	2" PVC FM	350	LF	$ 250.00	$ 87,500.00
-	8" PVC	103	LF	$ 550.00	$ 56,650.00
-	12" PVC	76	LF	$ 600.00	$ 45,600.00
-	14" PVC	337	LF	$ 650.00	$ 219,050.00
-	Hydrant Assembly	1	EA	$ 12,000.00	$ 12,000.00
-	14" x 12" Reducer	1	EA	$ 1,800.00	$ 1,800.00
-	12" x 8" Tee	1	EA	$ 1,400.00	$ 1,400.00
-	14" x 8" Tee	2	EA	$ 1,400.00	$ 2,800.00
-	14" x 12" Reducer	1	EA	$ 1,500.00	$ 1,500.00
-	14" x 14" Tee	1	EA	$ 1,600.00	$ 1,600.00
-	8" 45 Degree Bend	11	EA	$ 1,800.00	$ 19,800.00
-	8" 90 Degree Bend	1	EA	$ 2,500.00	$ 2,500.00
-	12" 45 Degree Bend	2	EA	$ 2,500.00	$ 5,000.00
-	14" 22.5 Degree Bend	2	EA	$ 2,800.00	$ 5,600.00
-	14" 45 Degree Bend	6	EA	$ 2,800.00	$ 16,800.00
-	8" Gate Valve	3	EA	$ 8,500.00	$ 25,500.00
-	12" Gate Valve	1	EA	$ 10,000.00	$ 10,000.00
7141118	38" x 60" RCEP (Class III)	2,402	LF	$ 900.00	$ 2,161,800.00
7191205	Catch Basin - Type 9	2	EA	$ 10,000.00	$ 20,000.00
7192020	Drop Inlet (24" x 36")	21	EA	$ 8,000.00	$ 168,000.00
7192105	Manhole	1	EA	$ 12,000.00	$ 12,000.00
7192110	Junction Box	2	EA	$ 10,000.00	$ 20,000.00
7204100	Concrete Sidewalk	144	SY	$ 100.00	$ 14,400.00
7204900	Detectable Warning Material	20	SF	$ 40.00	$ 800.00
7205000	Concrete Driveway	595	SY	$ 150.00	$ 89,250.00
8041020	Rip Rap (Class B)	80	TON	$ 200.00	$ 16,000.00
8048205	Geotextile for Erosion Control Under Riprap (Class 2) Type B	110	SY	$ 40.00	$ 4,400.00
8131000	Sodding	22.4	MSY	$ 12,000.00	$ 268,800.00
-	Misc. Erosion Control/Water Management	1	LS		$ 75,000.00
				SUBTOTAL	**$ 4,666,227.22**
	Contingency at	10.0	%	$ 466,623.00	$ 466,623.00
	GRAND TOTAL OPINION OF CONSTRUCTION COST				**$5,132,900**

Position Description

To perform this job successfully, an individual must be able to perform the essential job functions satisfactorily. Reasonable accommodations may be made to enable individuals with disabilities to perform the primary job functions herein described. Since every duty associated with this position may not be described herein, employees may be required to perform duties not specifically spelled out in the job description, but which may be reasonably considered to be incidental in the performing of their duties just as though they were actually written out in this job description.

Job Title:	**Director of Planning, Building and Zoning Department**

Department: Building

Pay Grade: G100

FLSA Status: Exempt

JOB SUMMARY

The Director of Planning, Building and Zoning Department oversees the full spectrum of development-related regulatory services in a coastal municipality, including building inspections, zoning administration, business licensing, and short-term rental regulation.

ESSENTIAL JOB FUNCTIONS:

- Department Leadership —Supervises all staff members with daily operations of the Planning, Building and Zoning Department; develops strategic goals, policies, and performance standards.
- Zoning Oversight — Interprets and enforces zoning ordinances; reviews development proposals; advises planning boards and elected officials.
- Building Code Administration — Ensures compliance with state and local building codes; supervises plan review, permitting, and inspections.
- Business Licensing Management — Oversees issuance, renewal, and enforcement of 3000 business licenses; coordinates with police, fire, and finance departments.
- Short-Term Rental Regulation — Manages permitting, compliance monitoring, occupancy limits, and enforcement actions for STR properties.
- Coastal Resilience Compliance — Ensures adherence to floodplain regulations, FEMA requirements, and coastal construction standards.
- Comprehensive Plan — Leads and coordinates implementation of the Comprehensive Plan, ensuring alignment with long-term community goals; evaluates progress, recommends policy updates, and collaborates with relevant city departments.
- Budget & Resource Management —. Prepares and administers departmental $865,089 budget to include $5,341,122 in revenue from business licenses, permits, short-term rentals and tree replacement; manages contracts and technology systems.
- Public Communication — Serves as primary contact for residents, contractors, and businesses; provides guidance on codes, processes, and appeals.
- Interdepartmental Coordination — Works with planning, public safety, legal, and public works on cross-functional issues.

- Enforcement & Compliance — Oversees investigations, citations, hearings, and corrective actions.
- Planning Commission- Attend, review, prepares presentations, and recommends action on ordinances and issues.
- Performs other duties as assigned.

MINIMUM REQUIREMENTS TO PERFORM WORK:

- Bachelor of Arts or Bachelor of Science degree in Land Use Planning, Urban or Regional Planning,
- At least five (5) years experience in land use regulation and enforcement, or closely related field.
- At least two (2) years supervisory experience or equivalent experience and training sufficient to fulfill position requirements.
- Background in civil engineering or related disciplines is beneficial but not required.
- Certification such as AIC (American Institute of Constructors) is preferred but not required.

KNOWLEDGE, SKILLS AND ABILITIES:

- Knowledge of government office practices and services
- Knowledge of the principles, practices and regulations pertaining to zoning land use.
- Skill in the use of oral and written communication;
- Skill in data processing;
- Skill in being well organized;
- Skills in using monitoring software;
- Ability to operate a motor vehicle;
- Ability to manage multiple tasks in a detailed and effective manner; and
- Ability to establish good working relationships with relevant state and county officials, citizens, contractors, developers, other personnel and anyone interacting with the department.

PHYSICAL DEMANDS:

This position does not require strenuous or stressful physical demands as the position is primarily sedentary. However, employees in sedentary positions are still expected to occasionally exert force through lifting, carrying, pulling, or pushing objects during the course of employment, usually no more than 10 pounds. The applicant should generally have the ability to sit, stand, balance, bend, use hands, feet and arms for the purpose of speaking, talking, moving and interacting with others. In addition, this position will be required to do site inspections and applicants will need to be able to physically handle the site inspections. Applicants with physical limitations are still encouraged to apply and the city will consider reasonable accommodation to see if the applicant can still perform the job.

WORK ENVIRONMENT:

Work is typically performed in an indoor environment.

The City of Isle of Palms has the right to revise this position description at any time, and does not represent in any way a contract of employment.

________________________________ __________________________

Employee Signature Date

________________________________ __________________________

Supervisor (or HR) Signature Date