



City Council

6:00 p.m., Tuesday, April 23, 2024
Council Chambers
1207 Palm Boulevard
Isle of Palms, South Carolina

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. **Introduction of meeting** and acknowledgement that the press and public were duly notified of the meeting in accordance with the Freedom of Information Act.
 - a. Invocation
 - b. Pledge of Allegiance
 - c. Roll Call
- 2. **Citizen’s Comments** – All comments will have a time limit of three (3) minutes. [Pgs. 3-5]
- 3. **Approval of previous meetings’ minutes**
 - a. Regular City Council meeting – March 26, 2024 [Pgs.6-9]
 - b. Special City Council meeting Workshop – April 9, 2024 [Pgs. 10-15]
 - c. Committee meeting minutes [Pgs. 16-27]
- 4. **Special Presentations**
Presentation from the Environmental Advisory Committee – Chair, Sandy Brotherton [Pgs. 28-29]
- 5. **Old Business** – None
- 6. **New Business**
 - a. Consideration of proposal in the amount of \$122,400 from Thomas & Hutton for the design, engineering, and permitting of drainage improvement project at Palm Boulevard between 38th and 41st Avenue [Pgs. 30-34]
- 7. **Boards and Commissions Report**
 - a. Board of Zoning Appeals – minutes attached [Pgs.35-36]
 - b. Planning Commission – minutes attached [Pgs. 37-38]
 - c. Accommodations Tax Advisory Committee – next meeting April 30, 2024
 - d. Environmental Advisory Committee – minutes attached [Pgs. 39-41]
- 8. **Ordinances, Resolutions and Petitions**
 - a. **Second Reading** – Ordinance 2024-02 – An ordinance to amend section 1-3-13 Public Participation [Pgs. 42-44]
 - b. **First Reading**



- i. Ordinance 2024-03 – An ordinance to amend section 5-4-128 Temporary signs and section 5-4-141 Prohibited signs [Pgs. 45-48]
- ii. Ordinance 2024-04 – An ordinance to adopt a budget for fiscal year beginning July 1, 2024 and ending June 30, 2025. [Pg. 49-107]

c. **Emergency Ordinance** – Emergency Ordinance 2024-02 – An emergency ordinance amending section 1 and section 6 of Emergency Ordinance 2024-01 [Pgs. 108-113]

d. **Resolutions and Proclamations**

- i. Proclamation 2024-04 – To recognize Jeff Minton for his contributions to the Prostate Cancer Foundation [Pg. 114]
- ii. Proclamation 2024-05 – To proclaim May 18-24, 2024 as National Safe Boating Week [Pg. 115]
- iii. Proclamation 2024-06 – To proclaim May 20-27, 2024 as National Beach Safety Week [Pgs. 116]
- iv. Proclamation 2024-07– To proclaim April as Autism Awareness Month [Pgs. 117-118]
- v. Amendment to Resolution 2022-04 – Authorizing change order approved by City Council to extend pipe at 41st Avenue drainage project [Pg. 119]

9. **Executive Session** – In accordance with S.C. Code Section 30-4-70(a) (2) to receive legal update on pending claims.

10. **Adjournment**

Public Comment for City Meetings, March 23 - April 18, 2024

<u>Date Submitted</u>	<u>Name</u>	<u>Address</u>	<u>Comments for Council Meeting</u>	<u>Meeting This Comment is Intended For:</u>
4/8/24	Chris Schwartz	9 Grand Pavilion Blvd, Isle of Palms, South Carolina 29451	<p>We have consistently stated we do not want our Livability to be determined by decibel meters. We all welcome "ambient noise" (wind and ocean), we believe this is one of the main reasons we all choose to live here. We have consistently requested (citizen comments in person) twenty (20) times "to provide us written assurances regarding enforcement of § 9-2-5 (b)(c) Amplified Music.</p> <p>We have consistently requested (citizen comments in person) four (4) times to enforce §9-2-5 (i)(1)(2) Nuisance. We have requested numerous times for the city to issue a cease and desist order to the Sweetgrass Inn (an event center) as a result of Sweetgrass's egregious noise violations over the past three (3) years. We have provided statistical data on March 12, 2024 that Sweetgrass Inn's noise study is a false narrative.</p> <p>Unfortunately, the city's own statistics regarding (noise) incidents to citations at Sweetgrass, demonstrates a total lack of enforcement. In 2023 forty-five (45) incidents resulted in two (2) citations; one which was not prosecuted by the police. The inability to strongly enforce the current noise ordinance in a consistent manner is unacceptable. We deserve better.</p> <p>FINALLY, we strongly encourage council to not pass the proposed noise ordinance and we are requesting council to ratify the current noise ordinance and take drastic measures to enforce said ordinance.</p>	City Council

Public Comment for City Meetings, March 23 - April 18, 2024

<p>4/2/24</p>	<p>Brenda Bennett Rosenthal</p>	<p>3013 waterway blvd, Iop, South Carolina 29451</p>	<p>Please..quit kicking the can down the road regarding noise. Public health agencies, government agencies, cities all over this country ...have established safe concepts regarding acceptable decibel levels...Terri Haack should have zero say in this!,, that hotel has violated many rules and promises made....look at their zoning. Please, again, quit studying this, review existing studies, and do the right thing...thank you</p>	<p>Public Safety Committee</p>
<p>4/1/24</p>	<p>Carol Church</p>	<p>5007 Terry Lake Road, Hamilton, Indiana 46742</p>	<p>Over spring break we vacationed in Isle Of Palms. We ventured into town for dinner at Coconut Joes. (GREAT PLACE). We did not realize it was all toll parking and in fact a big delivery truck was in front of us so we never saw signs. We came out to a \$50 parking ticket. We were there less than an hour. We did try to dispute online but were denied.</p> <p>Although we enjoyed the area we will not be back. We will choose an area less hostile to visitors.</p>	<p>City Council</p>

Public Comment for City Meetings, March 23 - April 18, 2024

<p>3/24/24</p>	<p>Mr Vincent DiGangi</p>	<p>4 42nd Avenue, Isle of Palms, South Carolina 29451</p>	<p>Thank you mayor and city council for your dedication in working on the difficult issues that face our island and in particular your efforts to pass a noise ordinance. I totally support implementing the ordinance at the strictest levels. I appreciate people being on holiday and coming to enjoy the island and as a, full time resident I would like folks to know we are not all on vacation. To add some background as to why I support the noise ordinance, I would like to share how my Saturday 3/22/2024 went to add some color for your discussion. Late in the afternoon we heard music from the beach and as we approached our home found that there was a live band at a house on 43rd Avenue. The band naturally attracted a lot of interest and that lead to the street being close to blocked with illegally parked vehicles. Then later that evening, check in occurred for the rental home behind us. This home rents about 95% percent of the time. The house to attract rentals has a pool, hot tub, putting green, ping pong, corn hole, outdoor bar, and a large out door flat screen. Now of course being this was all in operation including the cheers and hollering until after 11:30pm. And it is just the end of March. I expect this to continue through October. I implore the council and mayor to please do something before we enter into another long rental season. Lastly, I ask that if the ordinance is approved that there be a mechanism to share it with potential renters and to include information about the residential characteristics of the island.</p>	<p>City Council</p>
<p>3/23/24</p>	<p>Mrs Beatrice C Love</p>	<p>9 Sand Dollar Dr, Isle of Palms, South Carolina 29451</p>	<p>Please pass a first reading on the new noise ordinance.. We must have one for the spring and summer season. If the levels aren't good, make changes in the winter. I think the maximum should be 70 decibels.</p>	<p>City Council</p>



CITY COUNCIL MEETING
6:00pm, Tuesday, March 26, 2024
1207 Palm Boulevard, Isle of Palms, SC and
broadcasted live on YouTube: <https://www.youtube.com/user/cityofisleofpalms>

MINUTES

1. Call to order

Present: Council members Hahn, Bogosian, Anderson, Ward, Miars, Pierce, Campsen, Carroll, and Mayor Pounds

Staff Present: Director Kerr, City Attorney McQuillin, various department heads

2. Citizen's Comments

Terri Haack, referring to the proposed noise ordinance, said that it is unfair that some businesses have to abide by a noise level limit and others do not. She shared a lengthy list of noise-related mitigations the Sweetgrass Inn has made to accommodate their neighbors, specifically the Clouses. She asked City Council to consider what is reasonable for a resort regarding noise.

Vince DiGangi said he supports a healthy mix of homes and short-term rentals on the island. He would like to see a noise ordinance passed at the strictest levels to give the Police Department something to work with. He believes the noise ordinance should be shared with all renters.

Shelly Miles, speaking on behalf of Exclusive Properties, spoke with concern about passing a noise ordinance with lower limits that may not be achievable. She believes this could open the City to lawsuits and overburden the Police Department. She said she is concerned that a business license can be revoked after five violations, adding that a lost business license decreases the value of a property and the same would not be true of a homeowner who received the same number of violations. She would like noise violations to be exempt from the revocation process.

3. Approval of previous meetings' minutes

- A. City Council Meeting – February 27, 2024**
- B. Special City Council Meeting Executive Session – March 12, 2024**
- C. Special City Council Meeting Workshop – March 12, 2024**
- D. Special City Council Meeting – March 19, 2024**

Council Member Campsen offered an amendment to the March 12 minutes under the discussion about political signage in the public right of way.

MOTION: Council Member Anderson made a motion to approve the minutes as amended, and Council Member Hahn seconded the motion. The motion passed unanimously.

4. **Special Presentations -- none**

5. **Old Business -- none**

6. **New Business**

A. **Consideration appointment of Margaret Miller to the Accommodations Tax Advisory Board**

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

B. **Consideration of proposal from CSE for comprehensive surveying of the southern end of the beach and additional coordination for USACE beneficial use project**

MOTION: Mayor Pounds made a motion to approve, and Council Member Anderson seconded the motion. The motion passed unanimously.

C. **Consideration of surf application of Share the Stoke for 2024 surf lesson permit**

The lessons will be held at 34th Avenue.

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

D. **Consideration of mutual aid agreement with Berkeley County Sheriff's Office**

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

Chief Cornett said this is a standard mutual aid agreement, adding that the City already has similar agreements in place with many neighboring agencies. He stated that it would take a "big event" for IOP personnel to respond to Berkeley County and that it would be more likely that IOP would fill in for Mt. Pleasant Police who would respond to an incident in that area.

Responding to a question about the preparations for Spring Break, Chief Cornett said they have reached out to all the school districts and asked their leadership to inform them if they hear about upcoming beach-related events. A PSA with the chiefs from Folly Beach and Sullivan's Island about beach safety has been posted and patrols will be increased.

When asked about what can be done to limit guns on the beach in light of the new Constitutional Carry law, Chief Cornett said nothing can be done unless there is a City-sponsored event in a defined area for a specific period of time. He and the other chiefs continue to speak to legislators about their concerns regarding this law. Mayor Pounds said he will take the issue to the Beach Advocates Group.

VOTE: A vote was taken with all in favor.

7. **Boards and Commissions Reports**

- A. **Board of Zoning Appeals** – minutes attached
- B. **Planning Commission** – minutes attached
- C. **Accommodations Tax Advisory Board** – minutes attached
- D. **Environmental Advisory Committee** – minutes attached

8. **Ordinances, Resolutions, and Petitions**

A. **Second Reading** – none

B. **First Reading**

i. **Ordinance 2024-01 – an ordinance to repeal and replace Section 9-2-5 Noise**

MOTION: Council Member Bogosian made a motion to defer First Reading of Ordinance 2024-01 so that it may return to the Public Safety Committee for more work. Council Member Campsen seconded the motion.

Council Member Miars asked Chief Cornett to speak to why the noise ordinance is needed. Chief Cornett said decibel levels are more objective and easier to defend in court. Now that more and better technology is available to measure noise, more communities are moving to decibel limits. He added that most short-term rental companies have noise monitoring devices in their units.

VOTE: A vote was taken with all in favor.

ii. **Ordinance 2024-02 – an ordinance to amend Section 1-3-13 Public Participation**

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

Ayes: Campsen, Pierce, Anderson, Bogosian, Miars, Hahn, Carroll, Pounds
Nays: Ward

The motion passed 8-1.

iii. **Emergency Ordinance 2024-02 – an emergency ordinance amending Section 1 and Section 6 of Emergency Ordinance 2024-01**

Director Kerr said after conversations with engineers, the ordinance needs further word work. He said the engineers are not willing to certify that their designs would not cause erosion to surrounding properties. They will continue to work with the engineers to find acceptable wording and bring it back to City Council.

C. **Resolutions and Petitions**

i. **Proclamation 2024-01 Arbor Day**

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

ii. **Proclamation 2024-02 Recognition of Peace Officers' Memorial Day**

MOTION: Council Member Anderson made a motion to approve, and Council Member Hahn seconded the motion.

Mayor Pounds read the proclamation.

VOTE: A vote was taken with all in favor.

iii. **Proclamation 2024-03 American Red Cross Month**

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

9. **Executive Session** -- in accordance with South Carolina Code Section 30-4-70(a)(2) to receive legal advice regarding DHEC v Reddys, Vanderhams et al v. IOP, and the noise ordinance.

MOTION: Council Member Anderson made a motion to enter into Executive Session in accordance with South Carolina Code Section 30-4-70(a)(2) to receive legal advice regarding DHEC v Reddys, Vanderhams et al v. IOP, and the noise ordinance. Council Member Hahn seconded the motion. The motion passed unanimously.

City Council entered into Executive Session at 6:41pm.

City Council returned from Executive Session at 7:07pm.

Mayor Pounds said no decisions were made.

10. **Adjournment**

Council Member Ward made a motion to adjourn, and Council Member Hahn seconded the motion. The meeting was adjourned at 7:07pm.

Respectfully submitted,

Nicole DeNeane
City Clerk



SPECIAL CITY COUNCIL MEETING -- WORKSHOP

5:00pm, Tuesday, April 9, 2024

1207 Palm Boulevard and

broadcasted live on YouTube: <https://www.youtube.com/user/cityofisleofpalms>

MINUTES

1. Call to order

Present: Council members Bogosian, Hahn, Anderson, Ward, Miars (via Zoom), Pierce, Carroll, Campsen, and Mayor Pounds

Staff Present: Administrator Fragoso, Director Kerr, City Attorney McQuillin, various department heads

2. Citizens' Comments

Terri Haack, speaking on behalf of the Wild Dunes Resort, said the use of “excessive sound” in the new draft of the noise ordinance is appropriate and “no sound” is not appropriate. She believes the daytime decibel level should not be lower than 75 decibels. She said they are committed to taking proactive measures to mitigate noise at the Sweetgrass Inn, including educating staff on the City’s noise ordinance and noise monitoring efforts.

David Cohen, 3504 Cameron Boulevard, spoke about the lack of reference to “compatible uses” in the ordinance when speaking about the GC2 district. He said, “When I look at the proposed changes to the noise ordinance from what came from the Planning Commission, having a nighttime difference of 15 decibels is basically 32 times louder for a commercial establishment. I don’t see how that can be interpreted as being compatible. I just don’t understand. It’s either a complete disregard of the residential nature of the island or a complete lack of understanding of the decibel limits.” He believes 75 decibels is too high of a noise limit.

3. Special Presentations -- none

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

Administrator Fragoso said tourism revenues, business licenses, and fees are “showing pretty significantly lower than budget. We anticipate those changing as we get closer to the end of the fiscal year as our busiest months are just starting from a tourism perspective, and licenses and fees, the deadline is coming up this month.”

Two vacancies exist in the Police Department and four in the Fire Department, including the three openings for paramedics.

Police Department charges are tracking the same as last month but are ahead of this same time last year. That increase is evident in the court docket which is twice what it was in March 2023.

The status of short-term rental licenses will be more clear in June after all applications have been processed. Four property owners reported they would not be renewing their licenses.

5. **Departmental Reports** – in the meeting packet

Administrator Fragoso pointed out the new report from PCI, the parking management company, following the Police Department report. She and Chief Cornett meet with them weekly. In March, they issued 938 warnings and 723 tickets. She said it has been a seamless transition so far.

6. **Strategic Plan Policy Initiatives and Priorities**

A. **Livability**

i. **Discussion of recommendation from the Public Safety Committee to adopt changes to the noise ordinance**

Mayor Pounds said the Public Safety Committee is looking for feedback on the decibel limits, whether or not to keep them, or do something different with regards to noise levels. Council Member Bogosian added the Committee would like to know if noise levels should be specified by zone or by time or by some other measure.

Chief Cornett reported that Myrtle Beach plans to move away from using decibel levels as they have had no success with using those measures. Mt. Pleasant prefers the use of decibel levels because it provides concrete numbers to use in court testimony.

Council Member Campsen believes noise limits should be set by zone and that 75 decibels is too high and 45 decibels is too low. She questioned how the City could mandate the installation of noise monitoring devices in short-term rental units but not the recommendations of the Fire Chief.

Council Member Hahn does not believe decibels limits will address all issues. He said the penalties between short-term rental owners and residents are not standard. He said the short-term rental community does not want complaints and has moved towards their own means of resolving noise issues.

Both Council members Hahn and Anderson believe that Wild Dunes should be in a separate category and let their security deal with the noise issues.

Council members Campsen and Miars believe objective numbers are helpful for everyone and put everyone “on the same page.”

Council Member Ward asked how many tickets have been written for noise complaints. Chief Cornett said one ticket had been written in the latter half of 2023. He said if this ordinance passes the Police Department will request two \$500 decibel readers.

Council Member Carroll does not believe noise to be a big concern as most noise issues are resolved upon the appearance of a police officer. She believes a new ordinance may increase frustrations within the community. She would like property managers to address City Council

about their concerns before an ordinance is passed. She believes the issue can be resolved without an ordinance.

Mayor Pounds noted that while it may not be a huge issue, the Chief has asked for Council's help. He added that people are not calling the police about noise concerns because they don't want to bother the police. He said, "I would tell the Committee to take this back, fine tune the decibel limits, I'm hearing all over the place tonight, but I'm hearing mostly decibel numbers people are willing to hand over to our enforcement team to let them do what they need to do."

Mayor Pounds would like to hear from the property management companies. Administrator Fragoso said that she shared feedback from the business community with the Public Safety Committee with respect to noise concerns.

ii. Discussion of concepts for improving parking, crosswalks, pedestrian infrastructure on Palm Boulevard

Administrator Fragoso briefly reviewed the concepts provided by SCDOT. She said this will be a multi-year project. Council members expressed their preferences and concerns for the concepts. Administrator Fragoso would like to see the options narrowed down to 2-3 concepts before taking them to the community for feedback. Once there is a clear direction on a preferred concept, Council can direct funds to begin the engineering process.

B. Environmental

C. Public Services

D. Personnel

E. Other items for discussion

i. Discussion of recommendation from the Administration Committee to prohibit the placement of political signs in the public right of way

Council Member Campsen said the recommendation of the Administration Committee is to move political signage out of the public right of way and onto private property. She said this change would be more consistent and uniform with the rest of the sign ordinance. She added that Council Member Carroll suggested limiting the signage in the public rights of way to two weeks instead of 30 days prior to an election. She noted that Isle of Palms is the only local municipality that allows political signs in the public rights of way.

Council Member Ward said he is concerned that it will discourage people who are newer to the island from running and gives the advantage to incumbents.

Council members Miars and Pierce would like to follow what the other municipalities are doing.

Administrator Fragoso recommended broadening the language in subsection 20 to keep referendum signage out of the public rights of way.

ii. **Discussion of amendments and extension of the emergency ordinance allowing erosion control structures under certain circumstances**

Director Kerr said the redline draft removed the requirement for a certification statement from the engineers of a project and adds in a hold harmless agreement property owners would sign stating they would not hold the City responsible for damages. The draft also extends the emergency ordinance an additional 60 days. He said about 20 homeowners are in some stage of implementing an erosion control structure.

Council Member Hahn said he does not support this because the engineers know that any erosion control structure will damage a neighboring property.

7. **Financial Review**

A. **Financial Statements and Project Worksheets**

Director Hamilton said revenues are at 66% of the budget. She said, “We should exceed our revenue budget except for capital. The FY24 budget projected a grant revenue for Waterway Boulevard, and that has been deferred to FY25.” She said the FEMA flood mitigation project will also be deferred to FY25.

The Beach Preservation Fund received some grant income to offset some of the expenses incurred for beach renourishment. The change in the General Fund “is primarily due to the wage study and the increases that are in personnel costs.” She said building permits are still low and may not catch up to budget. She also noted that tourism funds are starting to shrink and payments for those funds are coming in slower. Interest rates have decreased slightly since last month.

She pointed to the Future Cash Needs Schedule and described what it represents.

B. **Discussion of FY25 budget draft #2**

Mayor Pounds reviewed what has changed between draft 1 and 2 of the budget including the incursion of debt for the City Hall renovations, fire truck purchases, and garbage trucks (FY26), resulting in an increase in debt service millage of 1. Administrator Fragoso explained the changes to the 10-year capital plan for the Recreation Department and the change to the purchase of the playground equipment as discussed in the Public Services & Facilities meeting.

Draft 2 of the FY25 budget predicts \$28.6 million in revenues and \$26.5 million in expenses. Fund balances start at \$40 million and end the year at \$43 million. Mayor Pounds shared graphs detailing the effect of financing City Hall renovations and the purchases of fire and garbage trucks on the various fund balances. He reminded Council that the Beach Preservation Ad Hoc Committee is looking at different ways to fund the Beach Preservation Fund. Any implementation of their recommendations will affect the fund and how beach renourishment is paid for in the future.

Council Member Pierce said that Council needs to consider raising taxes to keep up with the high quality services residents expect. He does not want the City relying on their savings. He recommends that the City “start looking at a regular millage increase every year that is attached

to the CPI or the CPI plus index and or other revenues.” He said the City needs to start matching revenues with its expense growth.

Mayor Pounds said, “These fund balances are not savings, in my opinion. They are revenue to the City.” He noted there are fixed revenues and a lot of variable revenues, but he believes the Isle of Palms is a very economically resilient place.

Administrator Fragoso added that the last three years of tourism funds have been an anomaly, and staff will be tracking those revenues closely. If they continue to decline, the City may need to issue a tax increase. Mayor Pounds said that while the tourism revenues are flattening, there is not a decline in tourism and the average room rate has increased. Council Member Ward pointed out that the cash balance is up \$8 million over last year.

Mayor Pounds shared a list of revenue increasing opportunities and which of those items are included into the second draft of the budget. Council Member Campsen suggested a millage increase might be better this year rather than next year when the County will be doing a property tax assessment.

Discussion ensued about the inclusion of a large-scale beach renourishment project in FY27. Administrator Fragoso said there is a lot of uncertainty around whether or not one will be needed at that time. Mayor Pounds suggested leaving the project in at \$10 million for now. Administrator Fragoso added that there is no way for the City to fund ongoing beach nourishment without implementing one or more of the ideas being vetted by the Beach Preservation Ad Hoc Committee.

Administrator Fragoso said staff will move forward on changing business license and building permit fees and continue conversations with the County regarding inhouse NPDES management.

8. Procurement

9. Capital Projects Update

Administrator Fragoso reported the drainage projects at 30th and 36th avenues are completed and the safety grades were delivered last week. The project at 41st Avenue is in progress. A two-week closure of Waterway Boulevard is anticipated. Thomas & Hutton is working on evaluating the feasibility of increasing the level of protection from 6’ to 7’ for the Waterway Boulevard multi-use path. There has been no word on the FEMA mitigation grant award yet.

Seamon & Whiteside held a technical workshop last month to identify vulnerabilities. They will be meeting with the Planning Commission and the Environmental Advisory Committee in May to discuss the Sea Level Rise Adaptation Plan.

The demolition of the public dock is complete. Pile driving begins soon and the project is anticipated completion date is June 1. Dredging is an ongoing process. ATM is holding pre-application meetings and coordinating with some of the stakeholders on that project.

Emergency beach restoration continues as needed. The application for the shoal management project has been submitted. There is a kickoff meeting with the Army Corps of Engineers on

Wednesday. They anticipate mobilizing in May. Staff has reached out to Turtle Team members about the project.

Trident Construction will come to the May workshop to talk about the options for City Hall renovation, expansion, or relocation.

10. **Legislative Report**

11. **Adjournment**

Council Member Ward made a motion to adjourn, and Council Member Hahn seconded the motion. The meeting adjourned at pm.7:49pm.

Respectfully submitted,

Nicole DeNeane
City Clerk



**Public Safety Committee Meeting
11:00am, Tuesday, April 2, 2024
1207 Palm Boulevard, Isle of Palms, SC and
broadcasted live on YouTube: <https://www.youtube.com/user/cityofisleofpalms>**

MINUTES

1. Call to Order

Present: Council members Ward, Anderson, Bogosian

Staff Present: Administrator Fragoso, Chief Oliverius, Chief Cornett

2. Citizen's Comments

Mel Miles, property owner and owner of Exclusive Property Management, came before the Committee to speak about his concerns with the proposed noise ordinance. He does believe there should be an objective measurement for noise violations, but he also believes noise concerns are not an island-wide concern. He thinks most of the noise. He shared decibel-level data for noises such as pool pumps, HVAC units, and the ocean.

3. Approval of Previous Meeting Minutes – March 5, 2024

MOTION: Council Member Anderson made a motion to approve the minutes of the March 5, 2024 meeting. Council Member Ward seconded the motion. The motion passed unanimously.

4. Old Business

A. Discussion and consideration of changes to the noise ordinance

Administrator Fragoso agreed with Council members Bogosian and Anderson's suggestion that the noise ordinance be more specific about amplified sound and speech. She said, "Making it specific to noise from an amplified source or speech eliminates the confusion that there seems to be about a complaint being generated by a pool pump or a generator. If that is something that we don't want to count towards a potential violation, then that would be the way to do it. Maybe to reinsert that section recommended by the Planning Commission."

Administrator Fragoso reviewed the decibel levels in the proposed ordinance and then shared a slide detailing decibel level suggestions by zoning district and by land use. She also reviewed the current zoning map.

Chief Cornett shared that Wild Dunes' security handles with most of their noise complaints before it becomes a police department issue.

Council Member Bogosian would like the next draft of the ordinance to include the previously removed language about speech and music, expanded definitions, and noise limits by zoning district.

Council Member Ward asked what problem is being solved by the implementation of the ordinance. Chief Cornett said that while they do not have a large number of calls regarding noise complaints, it is helpful to have an objective ordinance to explain to people why they are getting a ticket. He added that most people will comply with requests from the police to stop the noise-related behavior leading to their interference.

Administrator Fragoso added that the ordinance is in response to the community's calls for more enforcement regarding noise. The Police Department asked for something objective to use when handling noise complaints. Administrator Fragoso noted that decibel limits are an agreement with the community about what is considered reasonable and acceptable. This ordinance is "an effort to facilitate enforcement."

Council Member Ward expressed concern again that the ordinance treats short-term rental license holders differently than homeowners/full-time residents.

Administrator Fragoso will also include language in the next draft about Chief Cornett's ability to deny requests for events that are not in the public interest. The next draft will be discussed at the City Council Workshop on April 9.

B. Discussion of identifying violations that could trigger revocation of short-term rental license

Administrator Fragoso reviewed the proposed list activities that could lead to strikes/founded complaints against a business license. Chief Cornett noted that some of these violations could be removed from the list since they are addressed in other ordinances.

Council Member Bogosian suggested deferring conversation about these violations until after the noise ordinance is passed.

Council Member Anderson suggested adding some sort of mitigation effort to the business license revocation process so that business license holders have the chance to rectify the situation. Chief Cornett said that the Code Enforcement Officer does work with property owners and managers to correct issues. He added that the property management companies have been very proactive in dealing with complaints.

C. Discussion of concepts for improving parking, crosswalks, pedestrian infrastructure on Palm Boulevard

Administrator Fragoso shared the 6 concepts for Palm Boulevard developed by SCDOT. She said next steps include sharing the concepts with City Council, seeking public feedback on the concepts, and then working with SCDOT on engineering, surveying, and securing funding. She would like City Council to narrow down the options before taking the concepts to the public. Implementation of the selected concept will happen over several years and in phases.

D. Discussion of parking enforcement transition

Administrator Fragoso shared a monthly report from PCI detailing their efforts in March. She and Chief Cornett meet with them weekly and will continue to do so for the next several months. She said concerns about lack of enforcement on Palm Boulevard have been addressed. She pointed out that 100% enforcement cannot be expected at all times due to the fluidity of beach parking.

The monthly report will be shared with Council in the workshop packet. Year-over-year data will be shared as more information becomes available.

E. Review of Police & Fire Department's FY25 Budget

Administrator Fragoso pointed out that most of the monies in the 10-year capital plans for both Police and Fire are related to vehicle or apparatus replacement. Vehicles are now replaced every six years. Chief Cornett said the radio replacement will be necessary to do all at once and the City needs to keep up with the County as they make changes.

Administrator Fragoso said the second draft of the budget assumes leases for the new fire trucks. Chief Cornett will review the vehicle replacement schedule to see if it can be evened out over time so that there is not such a large expense in one year.

5. New Business -- none**6. Miscellaneous Business**

The next meeting of the Public Safety Committee will be Tuesday, May 7, 2024 at 11:00am.

7. Adjournment

Council Member Anderson made a motion to adjourn, and Council Member Bogosian seconded the motion. The meeting was adjourned at 12:59pm.

Respectfully submitted,

Nicole DeNeane
City Clerk



**Administration Committee Meeting
Thursday, April 4, 2024, 4:30pm
1207 Palm Boulevard, Isle of Palms, SC and
broadcasted live on YouTube: <https://www.youtube.com/user/cityofisleofpalms>**

MINUTES

1. Call to Order

Present: Council members Bogosian, Campsen, and Carroll

Staff Present: Administrator Fragoso, Director Kerr, Director Hamilton

2. Approval of Previous Meetings' Minutes

MOTION: Council Member Bogosian made a motion to the minutes. Council Member Carroll seconded the motion. The motion passed unanimously.

3. Citizen's Comments – none

4. Old Business

A. Discussion of City Code section 5-4-138 (d) which regulates placement of political signs in the public right of way

Council Member Campsen noted that City Council seems interested in the Committee offering changes to this section of City Code. She said the intent of the entire sign ordinance is “to establish limitations on signage to ensure that they are appropriate to the land, building, or use to which they are pertinent and adequate but not excessive for their intended purpose.”

Council Member Bogosian would like to see the Isle of Palms restrict political signage in the public rights of way similar to surrounding communities. He would like to see a draft of the Mt. Pleasant ordinance sent to City Council for further discussion.

Council Member Carroll spoke about her concerns for limiting political signage in the public rights of way. She asked if aesthetics is enough of a reason to give up part of the democratic process and limit political engagement. She believes the signs remind people of the need to vote and also inform them about possible referendums. She believes the lack of signage could affect voter turnout. She suggested a compromise of allowing signs for 2 weeks prior to an election rather than 30 days.

Council Member Campsen said that having the signs in the public rights of way is a safety issue and this change would push them out of the line of sight. She also believes that candidates speaking to citizens and developing relationships has a bigger impact on voting.

MOTION: Council Member Bogosian made a motion to recommend that staff draft an ordinance limiting political signage to private property for up to 30 days prior to an election. A vote was taken as follows:

Ayes: Bogosian, Campsen

Nays: Carroll

The motion passed 2-1.

B. Review of FY25 10-year capital plan budget for Mayor and Council, General Government, Building and Court

Administrator Fragoso reviewed the items in the 10-year capital plan for Mayor and Council, General Government, Building, and Court. She said the second draft of the budget assumes debt will be issued for the renovations to City Hall, adding that the proposed telephone system could be included in the City Hall renovation costs.

Committee members agreed there was nothing to be changed in the 10-year capital plan at this time.

5. New Business

6. Miscellaneous Business

The Administration Committee will have its next meeting on Thursday, May 2, 2024 at 4:30pm.

7. Adjournment

Council Member Bogosian made a motion to adjourn, and Council Member Carroll seconded the motion. The meeting was adjourned at 4:49pm.

Respectfully submitted,

Nicole DeNeane
City Clerk



**Public Services & Facilities Committee Meeting
9:00am, Tuesday, April 9, 2024
1207 Palm Boulevard, Isle of Palms, SC and
broadcasted live on YouTube: <https://www.youtube.com/user/cityofisleofpalms>**

MINUTES

1. Call to Order

Present: Council members Miars (via Zoom), Hahn, Pierce

Staff Present: Administrator Fragoso, Director Kerr, Director Pitts, Director Ferrell,
Director Hamilton

2. Citizen's Comments -- none

3. Approval of Previous Meeting's Minutes – March 5, 2024

MOTION: Council Member Hahn made a motion to approve the minutes of the March 5, 2024 meeting. Council Member Miars seconded the motion. The motion passed unanimously.

4. Old Business

A. Updated on 41st Avenue drainage outfall project

Director Kerr said the project is progressing well, but there have been some delays due to power poles. He shared aerial photos of the project site. He expects a two-week closure of Waterway Boulevard this week, but a conflict with a power pole still needs to be worked out. Information about the road closure will be shared on the City's social media channels.

The agreement between the City and the restaurant on the use of the project site has been extended through the end of April.

Director Kerr mentioned the need to verify the conditions at the 41st Avenue ditch to determine if additional work may need to be done there to contain parking and or grade the site to prepare it for parking if that is the will of Council.

B. Discussion of implementing parking fees on marina shared parking lot and new right of way parking along the piped ditch

Administrator Fragoso said the only restrictions regarding the shared parking lot in the restaurant lease are that it needs to be free after 8pm and spots are available on a first come, first served basis. Discussions with the restaurant about the shared lot still need to be had before any final decisions are made.

After some discussion regarding rates, the consensus was that the City's parking rates should mirror those of the marina operator while investigating a way to allow free parking for restaurant patrons. How to manage overnight parking was also discussed. Administrator Fragoso said she will discuss this issue with PCI to see if they have any recommendations.

C. Review of FY25 budget for Public Works, Recreation, Drainage, Front Beach, and Marina

Director Ferrell shared a slide presentation of the current status of the playground equipment her department is requesting for replacement. The \$500,000 cost includes \$300,000 for three pieces of equipment and \$200,000 for the pour & play surface. She said mulch has worked under the playground equipment, but it keeps washing away.

Administrator Fragoso said the Recreation Building Fund has about \$120,000 in it that could be used towards the purchase of the equipment and the rest could come from tourism funds. The new surface could be phased in during a future budget year. The second draft of the budget reflects this change in funding. Council Member Pierce suggested replacing the equipment, deferring the new surface, and looking for additional sources of funding.

Administrator Fragoso reviewed the other items in the Recreation Department's 10-year capital plan that have been moved to another year, pushed into FY30, and removed.

The 10-year capital plan for Public Works includes the replacement of packer trucks to move to side-loading operations. FY26 includes the purchase of one rear loader and one side loader that need commitments in FY25. The second draft of the budget assumes the City will incur debt for these trucks. Director Pitts said trashcans need to be replaced islandwide before moving to side-loading operations.

Administrator Fragoso also reviewed the items in the 10-year capital plans for drainage, the Front Beach, the Marina, and beach maintenance.

5. New Business

A. Discussion and consideration of proposal from Thomas & Hutton for the design, engineering, and permitting of drainage improvement project at Palm Boulevard between 38th and 41st Avenue

Administrator Fragoso said the \$122,000 proposal takes advantage of Thomas & Hutton's work with the Water & Sewer Commission as they can use their survey data. This expenditure will be in FY25 and the remaining costs of the \$2 million project will be incurred in FY26.

MOTION: Council Member Hahn made a motion recommending Thomas & Hutton's proposal for the design, engineering, and permitting of drainage improvement project at Palm Boulevard between 38th and 41st Avenue to City Council. Council Member Pierce seconded the motion. The motion passed unanimously.

B. Review of Recreation Department programming fees

Administrator Fragoso and Director Ferrell shared a spreadsheet comparing resident and non-resident fees at the Recreation Center as well as comparable fees at area recreation departments. Administrator Fragoso noted that the City's fees are not far from those of other departments. She said increasing fees won't "move the needle much" and the City is limited by the current facilities to charge higher fees.

6. Miscellaneous Business

The next regular meeting of the Public Services & Facilities Committee will be Tuesday, May 7, 2024 at 9am.

7. Adjournment

Council Member Hahn made a motion to adjourn and Council Member Pierce seconded the motion. The meeting was adjourned at 10:31am.

Respectfully submitted,
Nicole DeNeane
City Clerk



Beach Preservation Ad Hoc Committee Meeting
Friday, March 29, 2024, 10:30am
1207 Palm Boulevard, Isle of Palms, SC and
broadcasted live on YouTube: <https://www.youtube.com/user/cityofisleofpalms>

MINUTES

Present: Dan Slotchiver, Andrew Vega, Tim Ahmuty, Cindy Solomon, Council members Pierce, Campsen, and Miars, Mayor Pounds, Director Kerr

Absent: Administrator Fragoso

Also present: Sullivan’s Island Mayor Pat O’Neil, Sullivan’s Island Town Administrator Andy Benke, Steven Traynum, Nicole Elko (via Zoom)

1. **Call to Order**
2. **Discussion with Sullivan’s Island leadership of opportunities and concerns for potential beach nourishment work at Breach Inlet**

Administrator Benke said that the 175,000 cubic yards of sand the island will receive from the beneficial use project will be spread out between Stations 30-32, some will be put at Breach Inlet, and the remainder will be put into dry storage for homeowners at the west end with erosion concerns. He and Mayor O’Neil said the island does not have concerns about erosion. Their residents are responsible for protecting their property in times of erosion. Dr. Elko agreed that Sullivan’s Island is in sand management mode; they have plenty of sand, but it is not always in the right places.

Mayor O’Neil said they are open to discussing a larger project at Breach Inlet, but their participation would depend on the circumstances.

Mr. Traynum shared pictures of the changes to Breach Inlet over time. He said, “I don’t think there is anything that is clogging it [Breach Inlet]. It’s just that it is this natural reconfiguration of the shoal and the channel. It’s just a natural evolution of it. The channel is going to maintain a cross-section area that is based off of the volume of water that goes through it, not the amount of sand that is moving on the seaward side of it. So the channel isn’t clogging. Relocating the inlet manually, you’re essentially doing what nature is going to be doing by itself over the next, again I’m assuming, 12 months, maybe 24 at the most.”

He said the area has been accretional over a long period of time and only recently became erosional. He said it might be necessary to change their understanding of the processes going on in that area and manage it differently. With higher sea levels and strong storms, he said, “We might need to assume this is the new normal.”

When asked about the need to prepare for the next erosional cycle, Mr. Traynum said, “I like having as many tools you can to manage a beach, so I don’t want to say that any option is a bad option. You want to look at the cost. I think you’d have to have an ocean certified dredge in that area, so your mobilization is already going to be significant. So at that point, you’re asking is it better to bring in new sand to the system or you’re recycling the same volume within the system. Ideally, you’re adding new sand even if it is a little bit more expensive because then you’re increasing your bank account. So that is a positive and that project is a little bit more predictable as to what is going to happen. You’re just adding sand to your beach. You’re not impacting the inlet and kind of letting it continue to adjust naturally. So I think it is a better project, but having the ability to handle it in multiple ways. There may be some advantages.”

Dr. Elko agreed that managing the inlet could be worked into a long-term plan for both islands.

Mr. Traynum gave a lengthy explanation of what would be required of the City to justify the installation of a terminal groin in the area. He would like to see how the beneficial use project works in the area before moving forward with such a plan. He noted that there will be environmental groups opposed to the installation of a groin. He added that groins are used to slow erosion and that the beach will still need to be renourished from time to time. A longer erosional cycle in Breach Inlet would be needed before planning for a groin.

3. Discussion of optimal beach profile and goals for future beach conditions

Mr. Traynum shared information about beach volumes and detailed a theoretical example for planning purposes. He described what a healthy beach volume looks like and how to plan nourishments to maintain it. He said an “ideal” profile is site specific and depends on the shape of the natural profile. The profile can include community preferences such as aesthetics and historical conditions. Protections of homes, yards, and pools also impact the goals of any plan.

4. Next Steps

Mayor Pounds said there are no presentations expected for the next meeting and the Committee could begin to work on a plan. The Army Corps of Engineers will attend the meeting on April 12.

Council Member Campsen would like to learn more about the creation of the special tax districts.

The next meeting of the Beach Preservation Ad Hoc Committee will be Friday, April 5, 2024 at 9:00am.

5. Adjournment

The meeting was adjourned at 12:07pm.

Respectfully submitted,

Nicole DeNeane
City Clerk



Beach Preservation Ad Hoc Committee Meeting
Friday, April 12, 2024, 9:00am
1207 Palm Boulevard, Isle of Palms, SC and
broadcasted live on YouTube: <https://www.youtube.com/user/cityofisleofpalms>

MINUTES

Present: Andrew Vega, Tim Ahmuty, Cindy Solomon, Council members Pierce (via Zoom), Campsen, and Miars, Mayor Pounds, Administrator Fragoso, Director Kerr

Absent: Dan Slotchiver

Also present: Nancy Parrish and team from the USACE Steven Traynum (via Zoom)

1. **Call to Order**
2. **Discussion of steps and requirements for federally funded and managed beach nourishment projects - USACE Planning Chief, Nancy Parrish**

Ms. Parrish reviewed the requirements to qualify as a federally funded project. The two main criteria are public access every ½ mile and adequate free or reasonably priced parking easily available to all people. She then reviewed the phases of the process including a feasibility study that could take 3-4 years to complete, a construction phase, and then the operations and management phase. The City would be responsible for 50% of the cost of the feasibility study.

Ms. Parrish said that should the City be accepted as a federally funded project they would be expected to participate in a 65/35 cost share for construction and regular nourishment projects. She said the pre-construction design process could take 2-3 years. It could be 5-7 years before they could begin a nourishment assuming they receive the needed appropriations from Congress. The City can place sand in between projects at their expense, but USACE has the right to review any nourishment in their “area” to “ensure they don’t alter the purpose and function of the Federal project.” If there is a storm that causes a certain amount of damage, the USACE will restore the beach at the expense of the Federal government.

Ms. Parrish said that the City will also need to acquire perpetual easements from all the parts of the island that will be part of the federally funded beach. As Wild Dunes is private, they are not qualified to be part of the beach managed by the Federal government. She said the acquisition of these easements is done during the construction phase and is done at the City’s expense. Beach walkovers can be included as a permissible part of the project, but they will be the City’s responsibility.

Ms. Parrish said the next step for the City would be to submit a formal letter of intent to the USACE Charleston District to be included a feasibility study. They are currently working on the

FY27 budget. If the City's request is approved, they will enter into a 50-year agreement with the Federal government. She said the letter of intent is not binding and the City can change its mind between submission and approval. Ms. Parrish suggested speaking with Folly Beach and or Myrtle Beach about their work with the USACE.

3. **Next Steps**

The next meeting of the Beach Preservation Ad Hoc Committee will be Friday, April 19, 2024 at 9:00am. The Committee will discuss their thoughts on which ideas they would like to move forward with. The Committee can also discuss if they would like to make a recommendation to City Council about sending a letter of intent to the USACE.

4. **Adjournment**

The meeting was adjourned at 10:00am.

Respectfully submitted,

Nicole DeNeane
City Clerk

**CITY OF ISLE OF PALMS, SC
ENVIRONMENTAL ADVISORY COMMITTEE**

Overview Of Activities for 2023

The activities for 2023 are summarized as follows:

1. Reduction and management of litter and waste

- a. Collaborated with the IOP Clean-up Crew on issues regarding litter.
- b. Investigated possible collaboration with Palmetto Pride but no grant funding available for additional personnel to enforce litter ordinances, which was our greatest need.
- c. Collaborated with Public Works to develop a plan for emptying the butt cannisters, ordering new cannisters, and modifying existing cannisters to make emptying of cannisters easier.
- d. Renewed contract with Fischer Recycling to continue our glass recycling and added additional bins at the Harris Teeter drop site.
- e. Investigated the possibility of participating in the Fil-a-Bag program but determined that it would not be feasible to add more responsibilities to the Public Works Department for managing the collection sites.

2. Protection of habitat and wildlife

- a. Provided monthly reports of turtle activity during turtle nesting season.
- b. Provided articles to the Island Eye News related to wildlife and habitat.
- c. Collaborated with Sharleen Johnson and Matt Sims to develop a detailed plan for educating residents about native plants and their benefits and to develop a demonstration garden using native plants at Palm and 7th Avenue.
- d. Collaborated with individual to establish a purple martin area near the demonstration garden.
- e. Developed and collaborated with Public Works to install signage related to protection of nesting turtles.
- f. Collaborated with the Audubon Society with regards to education of the public on protection of migratory shore birds

3. Maintenance of water quality

- a. Developed a detailed sampling plan for water quality testing that included the parameter of interest, method of testing, testing site, number of samples and cost.
- b. Introduced the Adopt-A-Drain program.

4. Advocacy and leadership in climate action to build a sustainable environment.

- a. Implemented a composting program with Smart Recycling with bins located adjacent to the Fisher Recycling bins and provided composting workshop
- b. Collaborated with city planners regarding the installation of solar panels on a public buildings.
- c. Identified potential source of grant funding for the purchase and installation of solar panels, with grant submission Jan. 2024.

Projects for 2024

Create an additional site on the city website under **Locals** to house EAC information.



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

March 28, 2024

Mr. Douglas Kerr
 Deputy City Administrator
 City of Isle of Palms
 1207 Palm Boulevards
 Isle of Palms, SC 29451

Re: Palm Boulevard at 38th Avenue Drainage Project
 City of Isle of Palms, South Carolina
 Letter Agreement for Services

Dear Mr. Kerr:

Thank you for requesting our engineering services for the Palm Boulevard at 38th Avenue Drainage Project. We understand that the City intends to address reoccurring flooding along Palm Boulevard near its intersection with 38th Avenue. Currently, there is no formal drainage system along Palm Boulevard or 38th Avenue and stormwater is forced to pond on the surface and infiltrate. Based on preliminary observations and discussions between the City and Thomas & Hutton, it appears that there are two possible alternative connections to existing storm drain systems that can be made to address the flooding problem.

The first alternative would be to install a drainage system that flows west along Palm Boulevard towards 37th Avenue, then north along 37th Avenue where the proposed system would then connect into an existing storm drain system on Hartnett Boulevard. This system discharges into the main drainage canal that flows north under Forest Trail and outfalls across Waterway Boulevard into the marshes of the Intracoastal Waterway. The second alternative would be to install a storm drain system that flows east along Palm Boulevard and connects into an existing storm drain system on 41st Avenue. This system discharges into the 41st Avenue roadside ditch that flows north, under Waterway Boulevard, and ultimately discharges into the Intracoastal Waterway.

Both alternatives will be surveyed at a study level to determine the feasibility of the alignment. This determination will be based on the elevations of the existing storm drain systems, slope of the proposed alignment, and utility and other impacts. Once an alternative is selected, a design level survey will be completed for that alignment. This letter agreement for services is for the design and permitting of the proposed drainage improvements to address flooding along Palm Boulevard at 38th Avenue.

Our services will consist of the General Consulting Phase, Survey Phase, Design Phase, Permitting Phase, Bidding Phase, Construction Administration Phase, and Reimbursable Phases, as set forth in the General Provisions and supplemental exhibits attached hereto, and such additional services as you may request during the course of the Project. We understand that you will furnish Thomas & Hutton with full information as to your requirements, including any special or extraordinary considerations for the Project and will make all pertinent existing data available to us.

 CLIENT'S INITIALS

 _____
 CONSULTANT'S INITIALS

Payment for our services will be as described in the attached General Provisions. You will be billed monthly for our services rendered and for Reimbursable Expenses.

We propose that payment for our services will be as follows:

Phase	Fee Structure	Fee or Time & Expense Budget
General Consulting:	Time & Expense	\$ 10,500.00
Survey:	Lump Sum	\$ 34,600.00
Design:	Lump Sum	\$ 59,700.00
Permitting:	Lump Sum	\$ 16,200.00
Reimbursable Expenses:	Time & Expense – Budget	\$ 1,400.00
TOTAL		\$ 122,400.00

The above fee arrangements are based on prompt payment of our invoices and the orderly and continuous progress of the Project through completion.

We anticipate commencement of our work within 7 calendar days from receipt of your authorization to proceed with completion within 120 calendar days from commencement.

This proposal between the City of Isle of Palms (Owner), and Thomas & Hutton Engineering Co. ("Consultant" or "Thomas & Hutton"), consisting of the Scope of Services, Engineering Services Rate Sheet, and this letter with authorized signatures, represents the entire understanding between you and us with respect to the Project. This agreement may only be modified in writing if signed by both of us.

It is our understanding that no work will commence until written authorization is provided to us by you for the Project.

If the arrangements set forth in these documents are acceptable to you, *please sign and initial the enclosed documents in the spaces provided below and return to us.* This proposal will be open for acceptance until April 29, 2024, unless changed by us in writing.

We appreciate the opportunity to prepare this proposal and look forward to working with you on the Project.

CLIENT'S INITIALS

 _____
CONSULTANT'S INITIALS

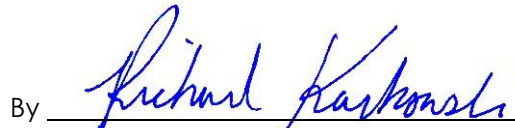
Mr. Douglas Kerr
City of Isle of Palms
Letter Agreement for Services
March 28, 2024
Page 3

The parties agree and acknowledge that any of the parties hereto may execute this agreement by electronic signature, and the other party may rely upon such electronic signature as an original record of signature.

Respectfully,

THOMAS & HUTTON ENGINEERING CO.

By  _____
Tony Woody, PE
Vice President/Civil Manager

By  _____
Richard Karkowski, PE, PH, D.WRE
Principal / Water Resources Dept. Manager

RPK/HEA/ala

Enclosures: Scope of Services
General Provisions
Consulting Services Rate Sheet

CITY OF ISLE OF PALMS

ACCEPTED: _____, 2024

By _____

TITLE

CLIENT'S INITIALS

 _____
CONSULTANT'S INITIALS

SCOPE OF SERVICES

1. SCOPE OF SERVICES

A. General Consulting Phase

Consultant shall assist Client during the Project when a defined scope cannot be determined. Assistance may include assembling documents, responding to questions, and feasibility analyses. Services will be provided on a Time and Expense basis. Design services are not provided under this phase.

Consultant shall provide general clerical/administration duties to support the Project including typing, preparation of packages for submittal, and mailing.

Consultant shall attend project meetings and conference calls at the request of Client. Services will be provided on a Time and Expense basis.

B. Survey Phase

As part of a planned sewer project, Isle of Palms Water and Sewer Commission has collected design level survey for the entire potential Hartnett Boulevard drainage route and portions of the 41st Avenue drainage route. Based on the selected alternative resulting from the study below, additional design level survey will need to be collected if the 41st Avenue route is selected. The survey would include approximately 1,000 linear feet of the west side of 41st Avenue and about 250 linear feet of the full width of 41st Avenue. The survey shall include information necessary for final design including topography, trees and vegetation, roads (edge of pavement, centerline, curb and sidewalk), pathway, house footprints, other above-ground features (power poles, hydrants, mailboxes, fences, etc.), drainage pipes (inverts, size, and type) and underground utilities (SUE Quality Level B).

C. Design Phase

The Consultant will first conduct a study of two potential drainage routes for addressing the flooding at 38th Avenue and Palm Boulevard. There are two existing potential drainage routes identified that are being considered to connect into: Hartnett Boulevard which flows northwest to the Forest Trails (36th Avenue outfall) and 41st Avenue at Marginal Road which flows along the entire length of the west side 41st.

After completion of the Study and Survey Phase, the Consultant will develop a set of design plans to include the recommended drainage improvements for the selected route. The design will be closely coordinated with IOPWSC and their team of consultants at T&H to ensure that the designs are cohesive. The design phase will include the preparation of construction drawings that will include site plans, profiles, demolition and erosion control plans, notes, and details for the proposed design. The design plans will be submitted to all permitting and approval agencies. Revisions to the design plans will be made in response to received comments. The design and design plans will be developed at 30%, 70%, and 100% intervals. Estimates of probable construction costs will be developed and updated at each interval by the Consultant.

CLIENT'S INITIALS

 _____
CONSULTANT'S INITIALS

D. Permitting Phase

T&H will assist the City in obtaining necessary permits, certifications, and approvals. Permit packages will be prepared and submitted to the required agencies for review and issuance of permits. It is anticipated that the following permits will be required: SCDHEC (CZC and NPDES), SCDOT, and MS4. Based on the Consultant's experience from recent, adjacent projects, it is assumed that there are no wetlands or critical area within the project limits and therefore wetland and critical area permitting will not be required. However a desktop review and field delineation will be conducted to submit the required jurisdictional determination to the Army Corp.

Additional coordination and approvals including IOPWSC and Dominion will be conducted as necessary.

G. Exclusions

Unless a specific scope is included in this Agreement, these items are **not** included in the Scope of Services:

- Archaeological survey and report.
- Phase one or phase two environmental assessments.
- Endangered species survey and report.
- Wetland and Critical Area Permitting.
- Permitting or approvals other than those related to the Scope of Services covered by this Agreement.
- Off-site work, unless specifically covered in the Scope of Services.
- Act as an expert witness for legal activities.
- Project Specifications.
- Bidding and Contracting Services.
- Construction Services.

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



BOARD OF ZONING APPEALS
4:00pm, Tuesday, April 2, 2024
1207 Palm Boulevard, Isle of Palms, SC

MINUTES

1. Call to order

Present: Glenn Thornburg, Ellen Gower, Robert Miller, Susie Wheeler, and Zoning Director Simms

Absent: Ted McKnight

2. Approval of Previous Meeting's Minutes

MOTION: Ms. Gower made a motion to approve the minutes of the March 5, 2024 meeting, and Mr. Miller seconded the motion. The minutes passed unanimously.

3. Swearing in of applicants

Mr. Thornburg swore in the applicants.

4. Home Occupations

A. 8 54th Avenue

Zoning Director Simms said that the applicant, Daniel Messina, is requesting a special exception to allow for the establishment of a home building business at his home. The applicant has indicated that the home will be used for office work only, that there will be no business-related traffic coming to the residence and that there will be no employees working in the residence other than family members that live in the home.

Mr. Messina said the home would be used for creating estimates, bookkeeping, and phone calls only. There will be no traffic or signage at the home.

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

B. 22 32nd Avenue

Zoning Director Simms said that the applicant, James Cannon, is requesting a special exception to allow for the establishment of an online business selling sporting goods at his home. The applicant has indicated that the home will be used for office work only, that there will be no business-related traffic coming to the residence and that there will be no employees working in the residence other than family members that live in the home.

Mr. Cannon said the items being sold are already in the home and part of a larger collection.

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

C. 20 Ocean Point Drive

Zoning Director Simms said that the applicant, Chloe Stapleton, is requesting a special exception to allow for the establishment of a software programming business at her home. The applicant has indicated that the home will be used for office work only, that there will be no business-related traffic coming to the residence and that there will be no employees working in the residence other than family members that live in the home.

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

5. Miscellaneous Business

Zoning Director Simms said the legal update will happen at the June meeting.

6. Adjournment

Ms. Wheeler made a motion to adjourn and Mr. Miller seconded the motion. The meeting was adjourned at 4:09pm.

Respectfully submitted,

Nicole DeNeane
City Clerk



**Planning Commission Meeting
4:00pm, Wednesday, April 10, 2024
1207 Palm Boulevard, Isle of Palms, SC and
broadcasted live on YouTube: <https://www.youtube.com/user/cityofisleofpalms>**

MINUTES

1. Call to Order

Present: Sue Nagelski, Sandy Stone, David Cohen, Rich Steinert, Tim Ahmuty, Jeffrey Rubin

Absent: Ron Denton

Staff present: Director Kerr, Zoning Administrator Simms, City Attorney McQuillin

2. Approval of minutes

MOTION: Mr. Stone made a motion to approve the minutes of the March 13, 2024 meeting. Ms. Nagelski seconded the motion. The motion passed unanimously.

3. Executive Session

MOTION: Mr. Ahmuty made a motion to enter into Executive Session to receive the annual legal briefing. Ms. Nagelski seconded the motion. The motion passed unanimously.

The Planning Commission entered into Executive Session at 4:01pm.

MOTION: Mr. Stone made a motion to come out of Executive Session, and Ms. Nagelski seconded the motion. The motion passed unanimously.

The Planning Commission returned from Executive Session at 4:55pm. Mr. Cohen said no decisions were made.

4. New Business

Discussion of Stormwater Recommendations with Rick Karkowski, Thomas & Hutton

Director Kerr referenced a simplistic form of the “black box methodology” discussed at the last meeting in the meeting packet. He said, “What this amendment would require is for every square foot of new impervious surfacing, you would, the owner or the builder, would have to provide

0.3 cubic feet of three-dimensional stormwater storage onsite.” This new requirement would be rolled into the City’s existing requirement for a stormwater management plan on a newly constructed property. Whatever method a property owner chooses to implement would need to be approved by the Zoning Administrator. He expressed concern about how these containment spaces would be maintained over time.

Commissioners discussed whether or not this requirement should be applied islandwide or only outside the gates of Wild Dunes as it is the resort’s responsibility to fix any stormwater issues within the gates. Ms. Nagelski noted that there may be something in Wild Dunes’ covenants and restrictions that would keep owners from complying with this requirement. After further discussion, the Commissioners agreed the new requirement would apply inside SR1, SR2, and SR3 only.

Prior to sending to City Council, Director Kerr said he would “tie this requirement to the 625-foot requirement that’s in the stormwater plan. I’m going to modify it to apply only within SR1, SR2, and SR3, and we are going to wordsmith and be sure it includes the provision that any capacity has to be provided above the seasonal groundwater.”

MOTION: Mr. Stone made a motion to recommend to City Council approval of the changes to the stormwater management section of the City Code. Dr. Rubin seconded the motion. The motion passed unanimously.

5. **Old Business -- none**

6. **Miscellaneous**

The next meeting of the Planning Commission will be Wednesday, May 8, 2024 at 4:00pm. Seamon & Whiteside will attend the meeting to discuss the Sea Level Rise Adaptation Plan with the Commissioners.

Director Kerr shared that City Council would like to have a meeting with the Planning Commission to discuss the revised Comprehensive Plan at a time when their agendas are less full.

6. **Adjournment**

Mr. Stone made a motion to adjourn, and Mr. Cohen seconded the motion. The meeting was adjourned at approximately 5:34pm.

Respectfully submitted,

Nicole DeNeane
City Clerk



ENVIRONMENTAL ADVISORY COMMITTEE

4:00pm, Thursday, April 11, 2024

1207 Palm Boulevard, Isle of Palms, SC

and broadcasted live on YouTube: <https://www.youtube.com/user/cityofisleofpalms>

MINUTES

1. Call to order

Present: Sandra Brotherton, Mary Pringle, Todd Murphy, Laura Lovins, Doug Hatler, Lucia Spiotta, Dane Buckout, Belvin Olasov

Absent: Doug Hatler, Jordan Burrell

Staff Present: Director Kerr, Zoning Administrator Simms, Council Member Miars

2. Citizen's Comments -- none

Dr. Jonathan Knoche came before the Committee to express his concern of storms leaving more and more water on the island and the lack of drainage for these waters. He asked if City Council should look into another company to deal with this concern. Council Member Miars suggested he listen to the recording of the March 29 Beach Preservation Ad Hoc Committee meeting where such matters are being discussed.

3. Approval of previous meeting's minutes

Mr. Olasov noted that Katie McKain's name was spelled incorrectly.

MOTION: Ms. Lovins made a motion to approve the minutes of the March 14, 2024 meeting as amended, and Mr. Olasov seconded the motion. The motion passed unanimously.

4. Old Business

A. Wildlife

Ms. Pringle said the native plant garden only needs to be watered twice a week now. The benches for the garden have not been ordered yet, and she has spoken to Asst. Director Asero about anchoring them into the ground. Zoning Director Simms and Ms. Lee continue to work on signage for the garden.

Ms. Pringle also reported on a stranded whale on Sullivan's Island and the first stranding of a leatherback turtle since 2021.

Ms. Lovins shared that took the new shorebird coordinator, Abby Burke, to several locations around the island.

B. Litter

Dr. Brotherton reported that litter data collected by the South Carolina Aquarium shows a 5% decrease in the amount of cigarette butt trash on the beach between 2022 and 2023. She suggested additional butt cannisters be installed at the marina when the new dock is completed.

C. Water Quality

Director Kerr said he has not heard back from Mr. Hatler regarding pricing for the water quality tests. He will push the request to City Council when he receives pricing confirmation.

MOTION: Mr. Olasov made a motion to recommend that City Council approve funding for a water quality study. Mr. Murphy seconded the motion. The motion passed unanimously.

Ms. Lovins said she has been gathering information from other municipalities about how they deal with septic systems. She reviewed highlights from the Folly Beach ordinance about septic tanks passed in 2019 and the ordinances the Isle of Palms has in relation to tying into sewer. She said it is a complex issue that needs a lot of work and study. She will continue to gather information to help the Committee develop a plan for dealing with septic systems and expanding the City sewer system. Director Kerr pointed out that expanding the sewer system is a function of the Water & Sewer Commission and regulations around it are the City's responsibility.

D. Climate Action

Mr. Olasov expressed his concern about bill H.5118 regarding an upcoming natural gas plant. He said the plans are not environmentally sound and the bill is being fast-tracked through the legislature without a lot of debate.

Discussed ensued about the best way to make the legislature aware of the environmental concerns around the project. Director Kerr suggested Mr. Olasov speak his concerns during Citizen's Comments at the April City Council meeting. Council Member Miars said she would see if she could get the matter added to the agenda.

E. Update on Sea Level Rise Adaptation RFP

Director Kerr said Seamon & Whiteside will attend the next committee meeting.

5. New Business**Review of efforts to publicize EAC initiatives on the City website**

Dr. Brotherton said she has spoken with the PR Officer about the best way to add and highlight the efforts of the Committee on the City's website. She shared a possible outline to thoughtfully organize the work of the Committee. Dr. Brotherton asked Committee members to send ideas, brief descriptions, and pictures to include on the website to the PR Officer and to copy her on that email.

Dr. Brotherton shared that she will give a brief presentation of their activities at the April 23 City Council meeting. She asked Committee members to email her with ideas of what to include.

6. **Miscellaneous Business**

7. **Adjournment**

The next meeting of the Environmental Advisory Committee is scheduled for Thursday, May 9, 2024 at 4pm.

Ms. Pringle made a motion to adjourn, and Mr. Olasov seconded the motion. The meeting was adjourned at 5:26pm.

Respectfully submitted,

Nicole DeNeane
City Clerk

ORDINANCE 2024-02

AN ORDINANCE AMENDING TITLE I, GOVERNMENT AND ADMINISTRATION, CHAPTER 3, PROCEDURES, COMMITTEES, ORDINANCES AND USE OF CODE, ARTICLE A. -RULES OF ORDER AND PROCEDURE.

WHEREAS, the Isle of Palms Council is empowered with the authority to make amendments to the Isle of Palms Code, including amending Chapters, and now wishes to do so;

WHEREAS, the Isle of Palms Council believes it necessary to make amendments to ensure orderly meetings for the Council and the citizens of the City of Isle of Palms;

WHEREAS, the Isle of Palms Council now desires to amend Chapter 3, Article A, to provide clarity on the rules of procedure during public meetings.

BE IT ORDAINED AND ENACTED BY THE MAYOR AND COUNCIL MEMBERS OF THE CITY OF ISLE OF PALMS, SOUTH CAROLINA, IN CITY COUNCIL ASSEMBLED THAT TITLE 1, GOVERNMENT AND ADMINISTRATION, CHAPTER 3, PROCEDURES, COMMITTEES, ORDINANCES AND USE OF CODE, ARTICLE A. - RULES OF ORDER AND PROCEDURE, SECTION 1-3-13 PUBLIC PARTICIPATION SHALL BE AMENDED TO READ AS FOLLOWS:

Sec. 1-3-13. Public Participation

(a) Speakers shall limit their remarks to no more than three (3) minutes unless additional time is granted by the Mayor or by a majority vote of the City Council. Speakers may not pass his or her allotted time to another speaker.

(b) Speakers shall identify themselves by providing their name, address, and shall conduct themselves in accordance with the rules set forth in this section.

(c) Speakers who reside, own property or maintain a business license with the Isle of Palms shall speak first.

(d) A timer shall be used to notify speakers when the allotted time has expired. Speakers will be informed when their allotted time has expired. Upon the expiration of the allotted time, speakers shall stop speaking and leave the podium unless additional time is granted.

(e) Public participation during public comments shall be limited to no more than thirty (30) minutes in total unless extended for a time certain by the Mayor or by a majority vote of the City Council. If there are more speakers signed up to address the City Council than time will allow, citizens may provide a written copy of the comments to be included in the public record.

(f) Groups of speakers should, whenever possible, consolidate their comments and avoid repetition through the use of representative speakers.

(g) Speakers shall address their remarks to the City Council as a whole and not to any individual Council members.

(h) Speakers shall not ask questions of individual Council members or a member of the City staff without first obtaining permission from the Mayor.

(i) Speakers shall refrain from harassing or directing threats or personal attacks at Council members, staff, other speakers or members of the audience.

(j) Council members may, but need not, ask questions of speakers at the conclusion of their comments.

(k) Members of the audience shall maintain decorum and refrain from noisy outbursts or other distracting actions such as applauding, cheering, or booing during or at the conclusion of any remarks made by any speaker, staff member or Council members.

(Ord. No. 2019-17, 9-24-2019) Editor's note(s)—Ord. No. 2019-17, adopted Sept. 24, 2019, repealed § 1-3-13 and enacted a new § 1-3-13, as set out herein. The former section pertained to recognition of speakers and derived from the 1994 Code, § 1-3-13; and Ord. No. 1981-9, adopted Nov. 11, 1981.

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

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

SECTION 4. That this Ordinance take effect immediately upon approval by Council.

PASSED AND APPROVED BY THE CITY COUNCIL FOR THE ISLE OF PALMS ON THE _____ DAY OF _____, 2024.

Phillip Pounds, Mayor

(Seal)

Attest: _____

Nicole DeNeane, City Clerk

First Reading: _____

Public Hearing: _____

Second Reading: _____

Ratification: _____

Ordinance for First Reading – April 23, 2024

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ORDINANCE 2024-03

AN ORDINANCE TO AMEND TITLE 5, PLANNING AND DEVELOPMENT,
CHAPTER 4 ZONING, ARTICLE 7 SIGNS OF THE CITY OF ISLE OF PALMS CODE
OF ORDINANCE.

WHEREAS, the intent of this article is to establish limitations on signs to ensure that they are appropriate to the land, building or use to which they are appurtenant and are adequate, but not excessive, for their intended purpose; and

WHEREAS, in recent years the number of political signs placed within the public rights-of-way prior to primary and general elections has increased dramatically; and,

WHEREAS, often the signs are placed in locations that block the vision of motorists and pedestrians creating a public safety concern; and

WHEREAS, the existence of such signs create litter, create visibility polluting blight, may be detrimental to a healthy tourism economy and impact the aesthetics of the community; and

WHEREAS, the Isle of Palms City Council has the authority to amend its Code of Ordinances when deems to be in the best interest of the citizens of the City, and now desires to do so with respect to the subject of political signs placed within the public rights-of-way by enacting the revisions displayed below.

NOW, THEREFORE, BE IT ORDAINED by the Mayor and Councilmembers of the City of Isle of Palms, Section 5-4-138, and Section 5-4-141 of the Isle of Palms Code of Ordinances titled “Temporary signs” and “Prohibited Signs” are hereby amended to specifically read as follows:

Sec. 5-4-138. Temporary signs.

The following types of signs are classified as temporary signs, and are allowed as follows:

(a) Building-mounted Grand Opening and Going Out of Business signs, not exceeding thirty-two (32) square feet in sign area, may be erected for businesses and services in nonresidential districts for one (1) period only not to exceed thirty (30) days.

(b) Construction signs. For any construction, remodeling, or landscaping activity, signs which identify the designer, contractor, developer, finance organization, subcontractor or materials vendor involved with the activity may be erected on the construction site upon the issuance of a building permit, or when work begins if no building permit is required, and shall be removed within thirty (30) days following the issuance of a certificate of occupancy (CO), or completion of work if no CO is required. Construction signs shall not exceed a maximum sign area of twenty (20) square feet in residential districts or thirty-two (32) square feet in nonresidential districts and shall not require the issuance of a sign permit.

Ordinance for First Reading – April 23, 2024

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(c) Signs advertising real estate for sale or for rent for a term of one (1) year or more shall comply with the following requirements:

1) No more than one (1) sign advertising real estate for sale and one (1) sign advertising real estate for rent shall be allowed per parcel of land. Provided, however that no temporary for rent sign is allowed on a property which has a permanent real estate sign displayed. No off-premises signs advertising real estate for sale or for rent are allowed except that one (1) open house sign may be placed on the shoulder of a street right-of-way between the hours of 1:00 p.m. to 5:00 p.m. on Saturdays, Sundays, and City legal holidays.

2) No sign shall exceed a maximum surface area of five (5) square feet in any zoning district.

3) No on-premises sign shall be located closer than five feet (5') to the boundary of the right-of-way of any abutting street, road or alley.

4) No sign located in any zoning district shall have a height greater than five feet (5').

5) Any such signs shall be removed from view within fourteen (14) days from the date of the closing of the sale or the renting of the property, as applicable.

6) The Zoning Administrator shall give one (1) written warning to the owner of any sign placed in violation of this subsection (c).

7) Any person violating any provision of this subsection (c) at any property after written warning from the Zoning Administrator shall be guilty of a misdemeanor and punished as follows:

a) For a first offense, by a fine of \$20.00.

b) For a second and each subsequent offense, by a fine of \$50.00.

c) Each day of such violation shall constitute a separate offense.

d) Any violation hereunder, with or without warning, shall result in the immediate confiscation of all signs placed in violation hereof.

8) No City business license shall be issued or renewed until all fines outstanding against the applicant are paid in full.

(d) Political campaign signs on ~~public rights-of-way~~ private property only may be erected not more than thirty (30) days prior to the occurrence of the event to which they pertain and must be removed within two (2) days after said event. Political signs shall not exceed a maximum sign area of eight (8) square feet nor obstruct the line of sight of motorists, and shall not require the issuance of a permit.

Ordinance for First Reading – April 23, 2024

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(e) Signs announcing civic, recreational, philanthropic, educational, or religious events and not exceeding thirty-two (32) square feet of sign area, may be erected no more than fourteen (14) days prior to the announced event and shall be removed within two (2) days following the event.

(f) Height. The maximum height of freestanding temporary signs shall not exceed eight feet (8'), while the lower edge shall not exceed four feet (4') in height.

Sec. 5-4-141. Prohibited signs.

Except as may be specifically authorized by the City and any other government agency having jurisdiction over the subject area,, it shall be unlawful for any person to erect, place or use within the City, when visible from any public way or beach, any of the following signs:

- (1) Off-premises signs, outdoor advertising signs and billboards.
- (2) Any signs within the CO conservation district unless authorized by the City or any agency of the State.
- (3) Signs which contain any moving, flashing, or animated lights, visible moving or movable parts, or give the appearance of animation.
- (4) Neon signs, except for "Open" and "Closed" signs.
- (5) Inflatable signs.
- (6) Roof signs. Signs erected upon, against, or directly above a roof or roof eaves, or on top of above the parapet.
- (7) Vehicle signs. A permanent or temporary sign affixed to, painted on or placed in or upon any parked vehicle, parked trailer or other parked device capable of being towed, which is displayed in public view under circumstances which indicate that the primary purpose of said display is to attract the attention of the public rather than to serve the business of the owner thereof in the manner which is customary for said vehicle.
- (8) Any sign which emits a sound, odor or visible matter.
- (9) Any sign which obstructs free ingress to or egress from a required door, window, fire escape or other required exit way.
- (10) Any sign or sign structure which obstructs the view of, may be confused with or purports to be a governmental or traffic sign.
- (11) Signs using the words "stop," "danger" or any other word, phrase, symbol or character in a manner that misleads, confuses or distracts a vehicle driver.

Ordinance for First Reading – April 23, 2024

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(12) Electronic message boards. An electrical sign which utilizes lights or other electronic devices to form a message or messages capable of being electronically programmed or modified by electric processes.

(13) Moving message boards.

(14) Signs within a public right-of-way, public beach or public beach access, including political campaign signs promoting a candidate or party.

(15) Signs painted on or attached to trees, rocks or other natural features, telephone or utility poles or painted on the roofs of buildings visible from any public thoroughfare.

(16) Abandoned or dilapidated signs.

(17) Any sign which exhibits statements, words or pictures of obscene or pornographic subjects.

(18) Portable signs, except for sandwich board signs which comply with the requirements in section 5-4-137(e).

(19) Banner signs.

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

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

SECTION 4. That this Ordinance take effect immediately upon approval by City Council.

PASSED AND APPROVED BY THE CITY COUNCIL FOR THE ISLE OF PALMS ON THE _____ DAY OF _____, 2024.

Phillip Pounds, Mayor

(Seal)
Attest: _____
Nicole DeNeane, City Clerk

ORDINANCE 2024-04

AN ORDINANCE TO RAISE REVENUE AND ADOPT A BUDGET FOR THE CITY OF ISLE OF PALMS, SOUTH CAROLINA, FOR THE FISCAL YEAR BEGINNING JULY 1, 2024, AND ENDING JUNE 30, 2025.

WHEREAS, Subsection 3 of Section 5-7-260 of the South Carolina Code of Laws, 1976, as amended, requires that a municipal council shall act by ordinance to levy taxes and adopt a budget pursuant to public notice;

NOW, THEREFORE, BE IT ORDAINED by the Mayor and City Council of the City of Isle of Palms, South Carolina, in council duly assembled, that the following provisions are hereby adopted and enacted:

SECTION 1. The prepared budget and estimated revenue for the payment of the same is hereby adopted and made a part hereof as if fully incorporated herein and a copy thereof dated _____, is attached hereto.

SECTION 2. The City Administrator shall administer the budget and may authorize the transfer of appropriated funds within departments as necessary to achieve the goals of the budget as established by City Council.

SECTION 3. If, for any reason, any sentence, clause or provision of this ordinance shall be declared invalid, such shall not affect the remaining portions thereof.

SECTION 4. This ordinance shall become effective immediately upon its ratification by City Council.

PASSED, APPROVED AND ADOPTED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF ISLE OF PALMS ON THIS _____ DAY OF _____, 2024.

Phillip Pounds, Mayor

Nicole DeNeane, City Clerk

First Reading: _____
Public Hearing: _____
Second Reading: _____
Ratification: _____

City of Isle of Palms
Summary of FY25 Budget

	General Fund	Capital Proj Fund	Muni Atax Fund	Hosp Tax Fund	State Atax Fund	Beach Preserve Fund	All Other Funds (incls Disaster Recovery)	Marina Fund Illustrative Only NOTE 1	Total Fund Balance & Net Position
REVENUES									
PROPERTY & LOCAL OPT TAXES	6,322,088								6,322,088
LICENSES & PERMITS	5,859,431								5,859,431
TOURISM REVENUES	186,450		2,306,919	1,294,973	3,117,857	1,644,481			8,550,680
ALL OTHER REVENUES (NOTE 2)	2,322,570	2,723,719	186,898	87,352	626,433	955,308	423,612	577,716	7,903,609
TOTAL REVENUES	14,690,540	2,723,719	2,493,817	1,382,325	3,744,290	2,599,789	423,612	577,716	28,635,809
EXPENSES									
PERSONNEL EXPENSES	11,337,774	-	-	-	-	-	-	-	11,337,774
OPERATING EXPENSES	3,634,890	468,164	393,700	442,300	1,308,889	1,037,500	256,070	392,935	7,934,448
CAPITAL EXPENSES	120,000	774,200	529,000	294,500	601,671	765,000	127,000	466,000	3,677,371
DRAINAGE EXPENSES	-	1,280,000	195,804	-	570,000	-	-	-	2,045,804
DEBT SERVICE EXPENSES	882,811	-	93,957	214,937	91,915	-	-	333,854	1,617,474
TOTAL EXPENSES	15,975,474	2,522,364	1,212,461	951,737	2,572,475	1,802,500	383,070	1,192,789	26,612,871
									NOTE 1
NET TRANSFERS	1,284,934	1,166,806	(1,114,195)	(528,642)	(1,450,294)	-	-	641,391	(0)
INCR/(DECR) IN FUND BALANCE	(0)	1,368,161	167,161	(98,055)	(278,479)	797,289	40,542	26,318	2,022,938
		NOTE 3	NOTE 4	NOTE 5	NOTE 6			NOTE 1	
FY25 PROJECTED BEG FUND BAL	5,174,094	11,797,097	4,016,679	1,089,200	4,627,266	8,810,997	3,509,025	1,791,246	40,815,604
FY25 PROJECTED END FUND BAL	5,174,093	13,165,258	4,183,841	991,145	4,348,787	9,608,286	3,549,568	1,817,564	42,838,541

NOTE 1: For illustrative purposes only the Marina Enterprise Fund is presented here in the same format as the other funds. For internal and external accounting and reporting purposes however, the Marina Fund follows the accounting rules of a for-profit business and includes proceeds from debt as a liability (not revenue) and capital additions as assets (not expenses). Total expenses on council summary will not tie to overall total expenses tab due to adjustments for Marina's fund depreciation \$342,860, capital items (\$466,000) and debt service principal payments (\$264,000).

NOTE 2: Other revenues include parking revenues, recreation fees, interest income, grant income, state shared funds, court revenues and marina rents.

NOTE 3: The Capital Projects Fund expenses relate to funding drainage improvement on Palm Blvd between 38th and 41st, (\$250K), Waterway Blvd multi-use path (\$1.5M) also assuming a grant for 90% of original \$1.1M submitted, and the completion of the FEMA Flood Mitigation project (\$325K).

City of Isle of Palms
Summary of FY25 Budget

General Fund	Capital Proj Fund	Muni Atax Fund	Hosp Tax Fund	State Atax Fund	Beach Preserve Fund	All Other Funds <small>(incls Disaster Recovery)</small>	Marina Fund <i>Illustrative Only</i> NOTE 1	Total Fund Balance & Net Position
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NOTE 4: The Municipal Accommodations Tax Fund Balance expenses is 1/3 cost of the Rescue boat (\$100K), 19% cost of the playground equipment (\$57.6K) and Marina -Pubic Greenspace (\$50K), Parking lot (\$75K) and 1/2 of T-dock repairs (\$83K) and transfers to General Fund.

NOTE 5: The decrease in the Hospitality Tax Fund Balance relates primarily to funding 1/3 cost of the Rescue boat (\$100K) and transfers to General Fund.

NOTE 6: The decrease in the State Accommodations Tax Fund Balance relates primarily to funding 1/3 cost of the Rescue boat (\$100K), 19% cost of the playground equipment (\$57.6K) and transfers to General Fund.

RECONCILE FY25 BUDGET DRAFT #1 TO DRAFT #2:

DRAFT #1 ENDING FUND BAL	5,054,426	9,087,916	3,078,167	965,554	2,793,952	8,747,015	3,646,425	1,755,975	35,129,430
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CHANGES TO REVENUES:

Added revenue for Waterway grant assumptions 90% of \$1.1M	675,565			412,031				1,087,596
Increased Revenue from 12 month forecast	61,765	23,865						85,630

CHANGES TO EXPENDITURES - (Increase)/Decrease:

Added Fire Alarm Monitoring RD	(1,000)							(1,000)
Assumes City Hall debt service in FY26	666,667	666,667		666,667				2,000,000
Correction to Tourism Promotion Expense				(360)				(360)
Reallocated Playground Cost to Rec Building Fund	41,667	41,667		41,667	(125,000)			1
Debt Service Corrections	(156)							(156)
Fund Balance reflected by net change in FY24 Revenue and Expense forecast	115,379	23,475	25,591	35,830		30,143	27,510	257,928

City of Isle of Palms
Summary of FY25 Budget

	General Fund	Capital Proj Fund	Muni Atax Fund	Hosp Tax Fund	State Atax Fund	Beach Preserve Fund	All Other Funds (incls Disaster Recovery)	Marina Fund Illustrative Only NOTE 1	Total Fund Balance & Net Position
Removed Deferred cost from forecast (\$325K FEMA Mitigation), City Hall \$709K, Waterway \$685K, \$1M drainage project.		2,719,000							2,719,000
Removed Deferred cost from forecast City Hall \$291K and Underground Lines \$75K			366,000						366,000
Removed Deferred cost from forecast Waterway \$415K					415,000				415,000
Fund Balance reflected by net change in FY24 Revenue and Expense forecast. Grant rec'd for beach erosion						861,271			861,271
CHANGES TO TRANSFERS IN AND (OUT):									0
Change in Transfer	5,445	(5,445)							0

DRAFT #2 ENDING FUND BAL 5,174,094 13,247,135 4,199,841 991,145 4,364,787 9,608,286 3,551,568 1,783,485 42,920,340

RECONCILE FY25 BUDGET DRAFT #2 TO DRAFT #3:

DRAFT #2 ENDING FUND BAL -

CHANGES TO REVENUES:

Increased Revenue from 12 month forecast	4,000								4,000
Recalculated Marina Restaurant lease payment							34,079		34,079

CHANGES TO EXPENDITURES - (Increase)/Decrease:

City of Isle of Palms
Summary of FY25 Budget

	General Fund	Capital Proj Fund	Muni Atax Fund	Hosp Tax Fund	State Atax Fund	Beach Preserve Fund	All Other Funds <small>(incls Disaster Recovery)</small>	Marina Fund <i>Illustrative Only</i> NOTE 1	Total Fund Balance & Net Position
Add provision for VC3 IT budget	(50,000)								(50,000)
Correct Recreation Dept percentage paid to Instructors & associated	(9,944)								(9,944)
Calculation correction general government IT budget	(1,533)								(1,533)
Cost adjustment for Council's Ipads		(2,400)							(2,400)
Add provision for designing & planning cost for City Hall		(83,333)	(83,333)		(83,333)				(250,000)
Increase Public Works Vehicle Maintenance	(6,000)								(6,000)
Removed pour and play surface flooring from playground cost		67,333	67,333		67,333				201,999
Reallocated Playground Cost to Rec Building Fund							(2,000)		(2,000)
									0
CHANGES TO TRANSFERS:									
(Increase)/Decrease Transfer Out to Capital Projects Fund	63,476	(63,476)							0
									0
DRAFT #3 ENDING FUND BAL	5,174,093	13,165,258	4,183,840	991,145	4,348,786	9,608,286	3,549,568	1,817,564	42,838,541
	0	(0)	0	0	0	0	(0)	(0)	0

City of Isle of Palms
FY25 Budget with Forecasts for FY26 - FY29
Draft #3

Page #s

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FY25 BUDGET

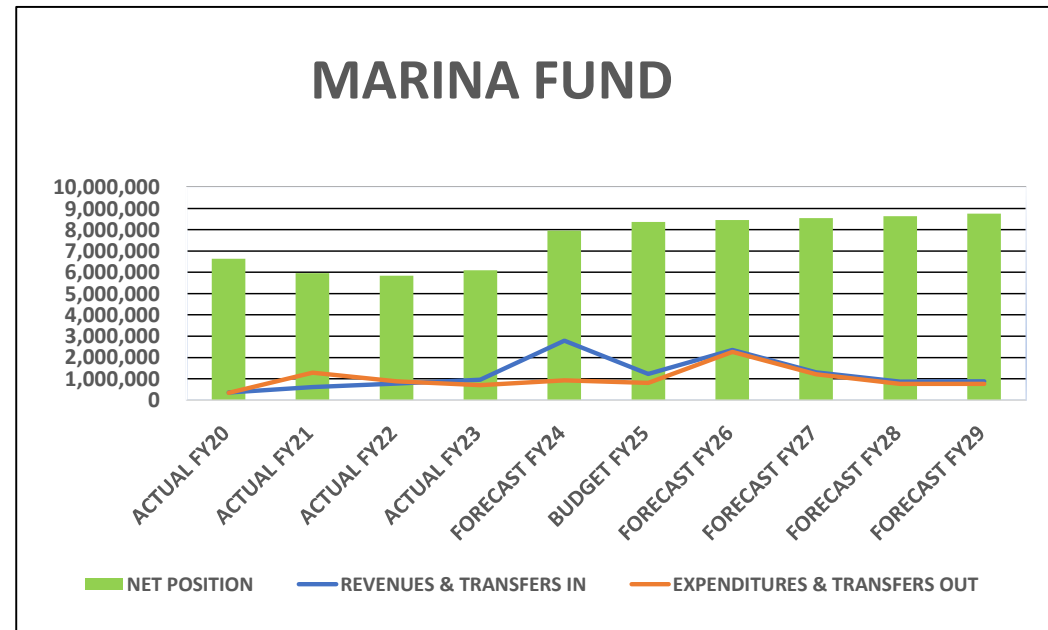
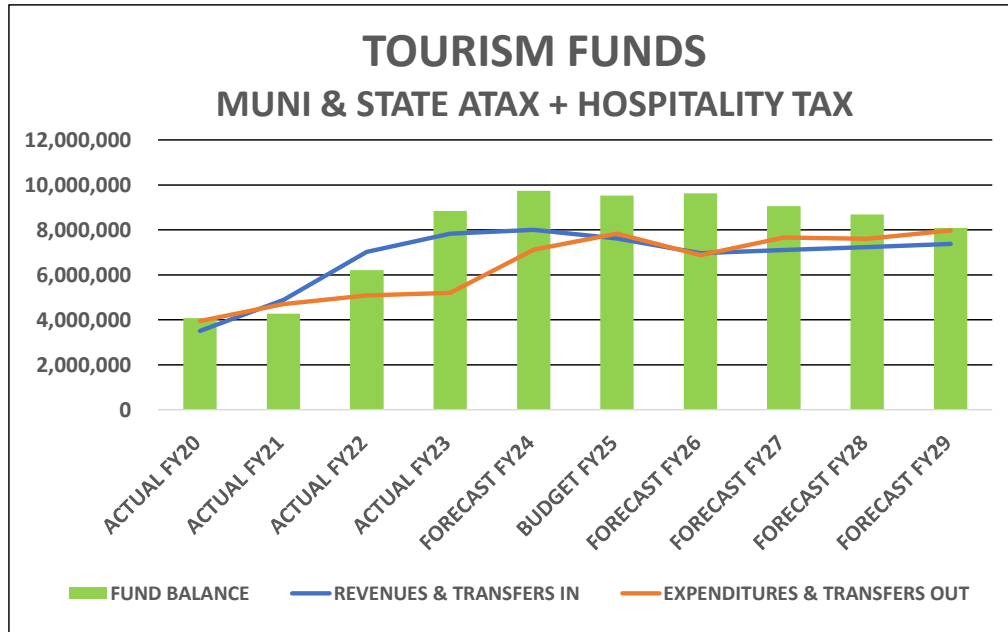
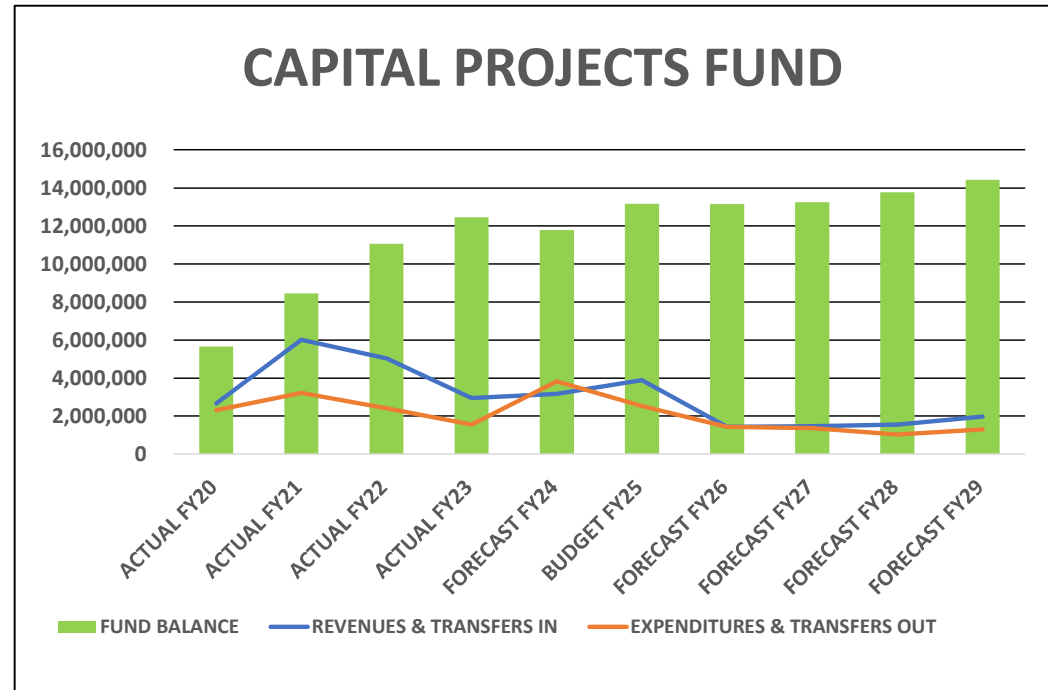
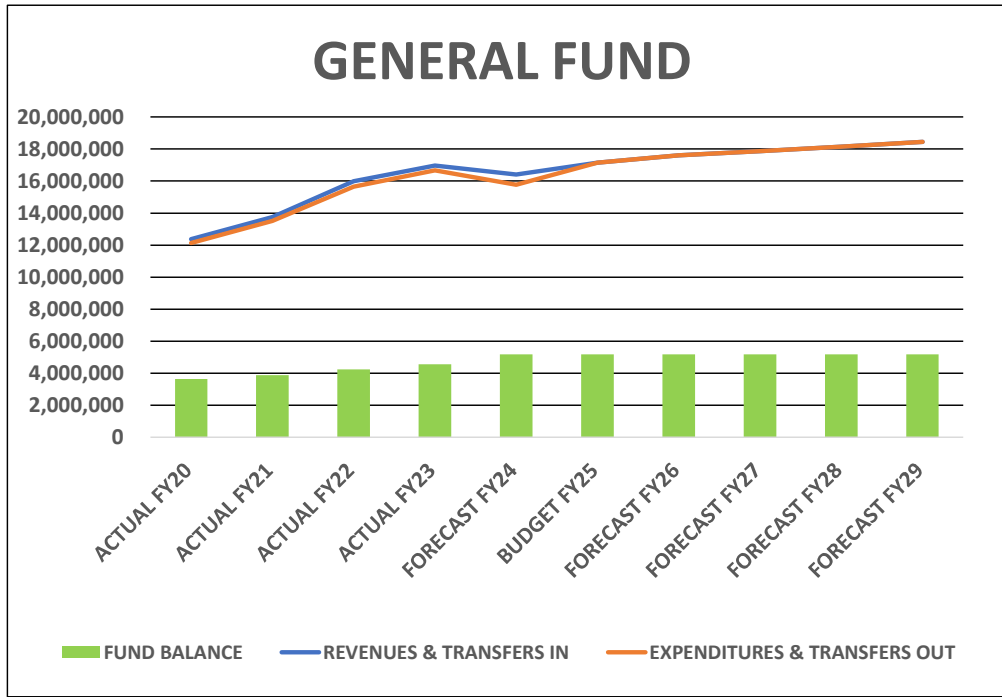
SUMMARY OF KEY BUDGET INITIATIVES

BUDGET INITIATIVES INCLUDED		HOW IS IT FUNDED?
1	\$325,200 remaining portion of FEMA Flood Mitigation project on Forest Trail	Fully funded by grant funds.
2	\$300,000 for Rescue Boat (25% City 75% FEMA Grant)	City's portion of Rescue Boat funded by Municipal Fund \$100,000, Hospitality Fund \$100,000 and State Accommodations Fund \$100,000.
3	\$2,045,804 for drainage projects identified by the Comprehensive Drainage Plan.	Funded by Capital Fund-Approximately \$100,000 for general drainage small projects, \$250,000 Design & Permitting for drainage improvement of Palm Blvd between 38th and 41st (funded by \$1.1M ARP received in FY22 capital fund), \$195,804 repeat drainage work, and \$1,500,000 Waterway Blvd Multi-use path elevation. (City seeking grant for Waterway Blvd Project, budget assumes 90% of original \$1.1M in grant revenue)
4	\$300,000 Playground Equipment 5-12 Big Toy & 2-5 year old Toddler Toy. Proposed to used \$127,000 of Recreation Building Fund.	Funded by Recreation Building Fund \$127,000, Municipal Fund \$57,667, Capital Fund \$57,667 and State Accommodations Fund \$57,667.
5	\$40,000 Recreation Department Ford Truck	Municipal Accommodations Tax Fund
6	\$32,000 Recreation Department Flooring High Tide Room	Capital Project Fund
7	\$170,000 Resurface city-owned portion of Ocean Blvd & repair sidewalks on Ocean Blvd between 10th and 14th	State Accommodations Tax
8	\$165,000 Police Department SUV	Tourism Funds
9	\$35,000 Public Safety Training Room Technolgies	Hospitality Tax Fund
10	\$190,000 Public Safety Building & Fire Station #2 Access Control System	Tourism Funds
11	\$765,000 Beach Maintenance ADA beach access, improve emergency vehicular access and mobi mats	Beach Preservation Fee Fund \$500,000 for ADA walkover funded by SCPRT State Grant received in FY24.
12	\$365,000 Beach Maintenance Design & permitting related to next large scale off-shore project	Beach Preservation Fee Fund
13	\$400,000 USACE Breach Inlet Project	Beach Preservation Fee Fund
14	\$187,5000 Shoal Management Wild Dunes (25%, cost shared with WDCA)	Beach Preservation Fee Fund
15	\$150,000 to resurface City's portion of reconfig Parking Lot at the Isle of Palms Marina.	Marina and Municipal Accommodations Tax Funds
16	\$166,000 to improve the T-dock at the Isle of Palms Marina.	State and Municipal Accommodations Tax
17	\$150,000 for public green space around new public dock at Isle of Palms Marina.	Marina and Tourism Funds
18	\$75,000 for undergrounding electrical lines	Municipal Accommodations Tax Fund. The City's contribution will be matched by another \$75,000 from Dominion Energy Company.
19	\$100,000 to add 96 Gallon Carts for side loader	General Fund Garbage Carts and Procurements
20	\$50,000 Mini Track Excavator	Capital Project Fund
21	\$2,451,740 transferred into the General Fund from the Tourism Funds	7 Police Officers, 1 Police Code Enforcement, a portion of Police OT, 8 Firefighters, 50% of Fire Inspector, 3 Paramedics, BSOs, 50% of Public Works Temp Labor and Fuel, 2 CDL Drivers, Part-Time restroom attendant, a portion of the Public Relations/ Media coordinator, and STR Coordinator. FY25 transfers increased from FY24 \$1,515,634
22	\$1,166,806 transferred from the General Fund in the Capital Projects Fund	For current and future capital projects

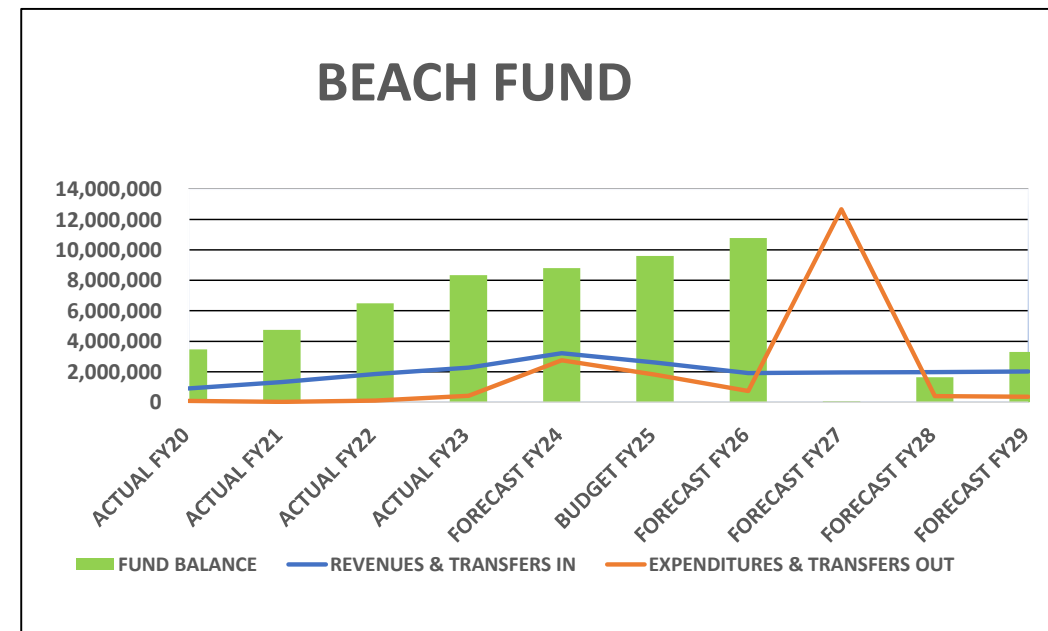
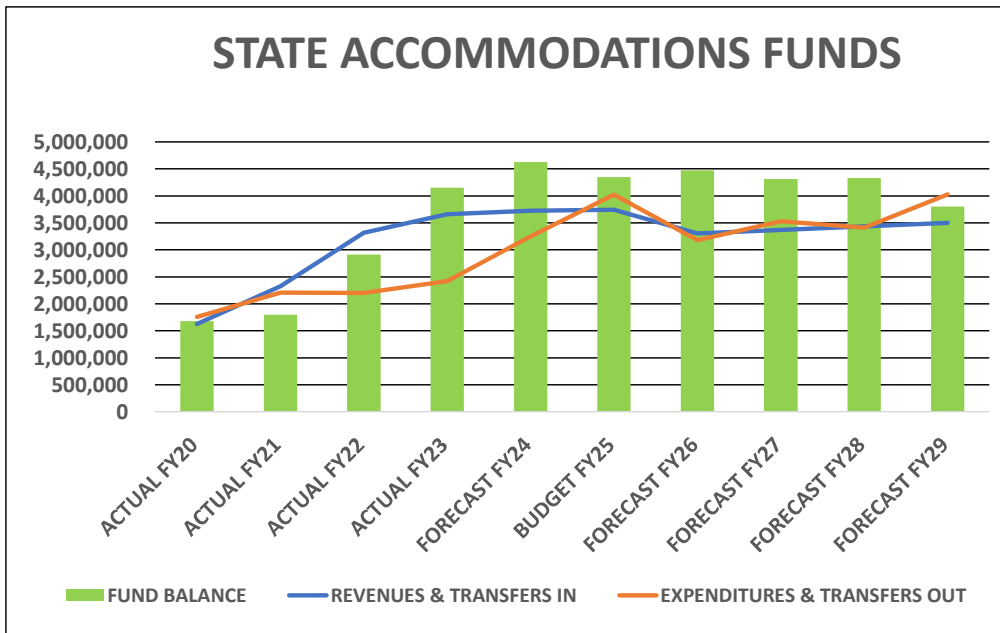
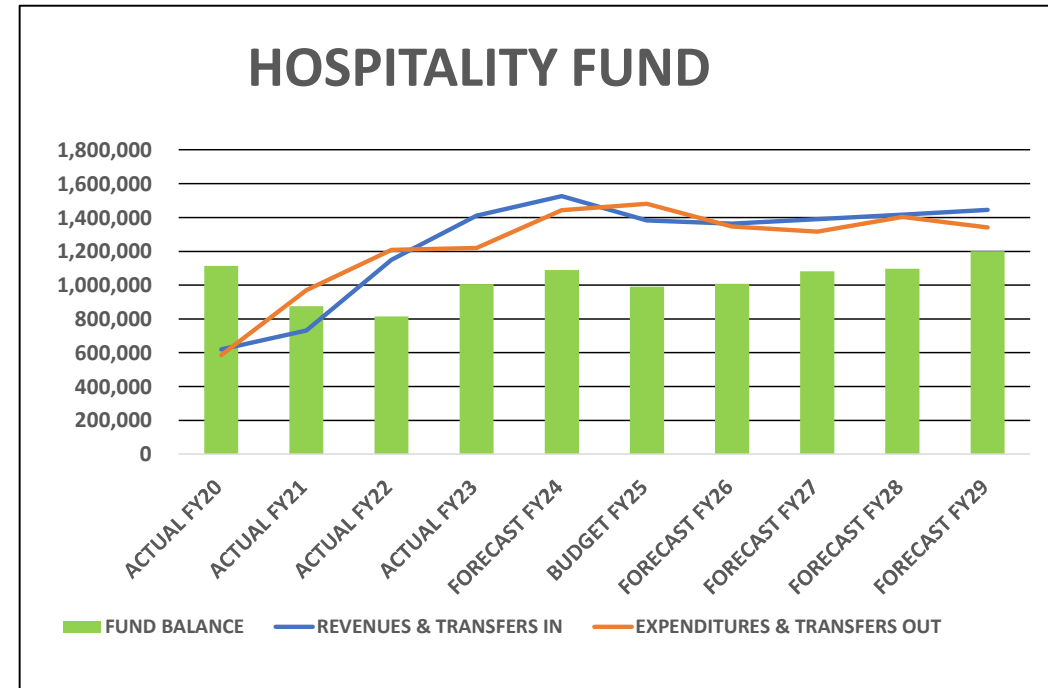
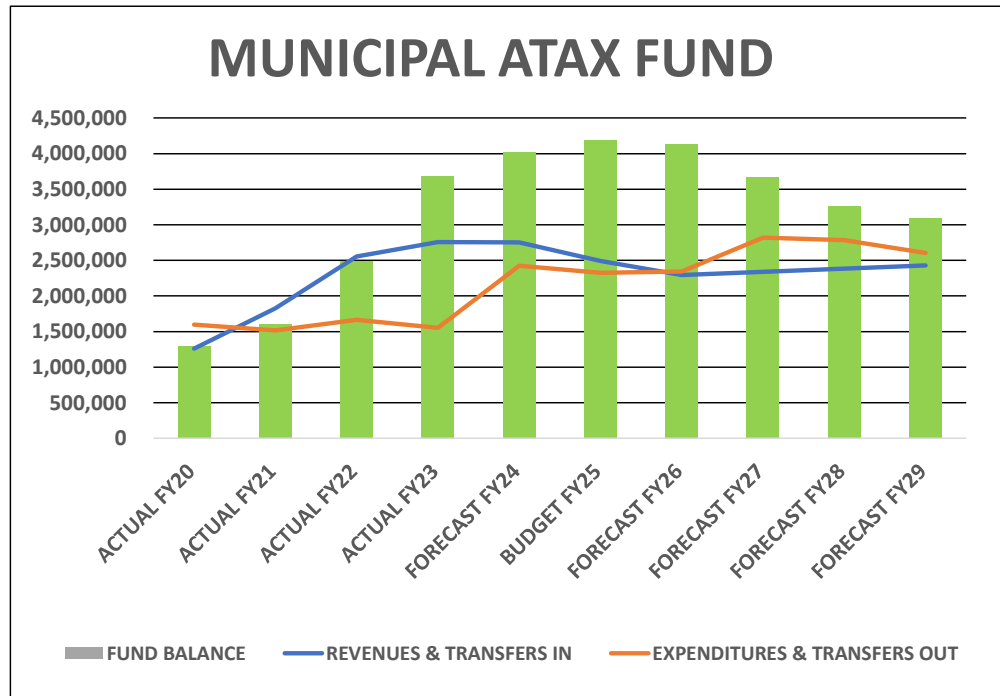
	A	B	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X
1	Draft 3	CITY OF ISLE OF PALMS GENERAL FUND															
2	GL Number	Description	ACTUAL FY20	ACTUAL FY21	ACTUAL FY22	ACTUAL FY23	BUDGET FY24	YTD As Of 12/31/2023 (6 MOS)	Jan-Dec 2023 (12 MOS)	FORECAST FY24	INCREASE/ (DECR) FROM FY24 BUDGET	BUDGET FY25	INCREASE/ (DECREASE) FROM FY23 BUDGET	FORECAST FY25	FORECAST FY26	FORECAST FY27	FORECAST FY28
3																	
4	SUMMARY OF PERSONNEL COSTS AND FTES																
5																	
6																	
7	TOTAL GENERAL FUND EXPENDITURES		10,314,457	11,126,105	12,019,226	14,088,704	14,412,821	7,006,182	14,129,027	14,733,802	320,981	15,975,474	1,562,654	16,525,982	16,750,391	16,946,933	16,818,819
8	TOTAL CITY WIDE EXPENDITURES		16,413,712	19,383,751	19,413,722	20,789,803	27,026,254	11,343,222	21,896,292	25,919,748	(1,106,505)	26,225,731	(800,523)	25,245,725	36,557,972	23,972,134	24,341,993
9																	
10	SALARIES & WAGES		4,630,169	4,787,160	5,071,643	5,950,690	5,906,861	2,811,844	5,613,739	5,927,007	20,146	6,650,692	743,831	6,830,656	7,015,503	7,205,365	7,394,114
11	OVERTIME		552,680	515,719	532,521	580,586	559,979	318,374	614,999	614,316	54,337	643,398	83,419	661,790	680,181	699,085	718,516
12	PARTTIME		268,838	295,032	269,893	345,514	445,300	209,398	429,437	433,028	(12,272)	365,264	(80,036)	447,634	448,299	448,982	449,681
13	SUBTOTAL SALARIES & WAGES		5,451,686	5,597,911	5,874,057	6,876,790	6,912,140	3,339,616	6,658,174	6,974,351	62,211	7,659,354	747,214	7,940,080	8,143,983	8,353,432	8,562,312
14	% INCREASE FROM PRIOR YEAR		-0.1%	3%	5%	17%	18%	-52%	99%	19%		11%		4%	3%	3%	3%
15	% OF TOTAL GENERAL FUND EXPENDITURES		53%	50%	49%	49%	48%	48%	47%	47%		48%		48%	49%	49%	51%
16	% OF CITY WIDE EXPENDITURES		33%	29%	30%	33%	26%	29%	30%	27%		29%		31%	22%	35%	35%
17																	
18	FICA		404,699	422,251	440,611	514,688	528,779	249,819	497,910	532,758	3,979	585,941	57,162	607,416	623,015	639,038	655,017
19	RETIREMENT		852,571	869,570	962,648	1,213,428	1,318,882	632,873	1,242,664	1,337,301	18,420	1,486,153	167,271	1,533,845	1,575,255	1,617,795	1,660,196
20	GROUP HEALTH		778,285	794,816	792,064	822,330	1,029,126	471,288	909,501	1,041,908	12,782	1,263,985	234,859	1,333,504	1,386,844	1,442,318	1,500,010
21	WORKERS COMP		179,520	182,544	242,595	286,292	302,817	226,933	353,739	324,512	21,695	342,342	39,525	350,900	359,673	368,665	377,881
22	UNEMPLOYMENT		3,000	1,994	-	-	-	-	-	-	-	-	-	-	-	-	-
23	SUBTOTAL FRINGES		2,218,075	2,271,175	2,437,918	2,836,738	3,179,604	1,580,913	3,003,813	3,236,479	56,876	3,678,420	498,816	3,825,665	3,944,787	4,067,815	4,193,104
24	% INCREASE FROM PRIOR YEAR		2.4%	2%	7%	16%	30%	-50%	90%	33%		16%		4%	3%	3%	3%
25	% OF SALARIES & WAGES		41%	41%	42%	41%	46%	47%	45%	46%		48%	67%	48%	48%	49%	49%
26	% OF TOTAL GENERAL FUND EXPENDITURES		22%	20%	20%	20%	22%	23%	21%	22%		23%	32%	23%	24%	24%	25%
27	% OF CITY WIDE EXPENDITURES		14%	12%	13%	14%	12%	14%	14%	12%		14%	-62%	15%	11%	17%	17%
28																	
29	TOTAL PERSONNEL COSTS		7,669,761	7,869,086	8,311,975	9,713,528	10,091,744	4,920,529	9,661,987	10,210,831	119,087	11,337,774	1,246,030	11,765,745	12,088,770	12,421,247	12,755,416
30	% INCREASE FROM PRIOR YEAR		1%	3%	6%	17%	21%	-51%	96%	23%		12%		4%	3%	3%	3%
31	% OF TOTAL GENERAL FUND EXPENDITURES		74%	71%	69%	69%	70%	70%	68%	69%		71%		71%	72%	73%	76%
32	% OF CITY WIDE EXPENDITURES		47%	41%	43%	47%	37%	43%	44%	39%		43%		47%	33%	52%	52%
33																	
34	# OF FULL-TIME EMPLOYEES		92	91	92	95	92	92	92	92.5		99.0		102	102	102	102
35	SALARY & WAGES FTE*		56,335	58,273	60,915	68,750	70,292	34,024	67,704	70,717		73,678		73,455	75,448	77,495	79,536
36	FRINGE FTE*		22,624	22,936	24,618	29,000	33,474	16,662	31,620	34,466		39,166		40,632	41,900	43,210	44,059
37	TOTAL (FULLY LOADED) FTE*		78,960	81,210	85,532	97,751	103,766	50,686	99,323	105,183		112,844		114,087	117,348	120,705	123,595
38																	
39	* Does not include wages or fringes for Mayor & Council or Part-time Employees with regular schedules less than 30 hours per week.																

	A	B	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X
1	Draft 3	CITY OF ISLE OF PALMS SUMMARY OF ALL FUNDS															
2	Fund Number	Description	ACTUAL FY20	ACTUAL FY21	ACTUAL FY22	ACTUAL FY23	BUDGET FY24	YTD As Of 12/31/2023 (6 MOS)	Jan-Dec 2023 (12 MOS)	FORECAST FY24	INCREASE/ (DECR) FROM FY24 BUDGET	BUDGET FY25	INCREASE/ (DECREASE) FROM FY24 BUDGET	FORECAST FY26	FORECAST FY27	FORECAST FY28	FORECAST FY29
46	60 DISASTER	REVENUES	164,138	16,750	49,327	119,841	74,000	84,877	160,766	165,668	91,668	165,668	91,668	82,834	82,834	82,834	82,834
47	RECOVERY FUND	EXPENDITURES	43,890	-	-	111,854	13,000	905	1,510	13,000	-	13,000	-	13,000	13,000	13,000	13,000
48		TRANSFERS IN	91,032	-	180,000	103,022	-	-	103,022	-	-	-	-	-	-	-	-
49		TRANSFERS OUT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50		NET	211,280	16,750	229,327	111,009	61,000	83,972	262,278	152,668	91,668	152,668	91,668	69,834	69,834	69,834	69,834
51																	
58	64 VICTIMS	REVENUES	5,153	10,942	11,739	14,867	10,000	5,573	13,714	15,457	5,457	13,856	3,856	10,000	10,000	10,000	10,000
59	FUND	EXPENDITURES	4,355	1,424	14,769	8,296	6,700	10,425	11,087	14,975	8,275	6,700	-	7,700	7,700	7,700	7,700
60		TRANSFERS IN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61		TRANSFERS OUT	-	-	(3,475)	(3,510)	(3,000)	-	(3,510)	(3,000)	-	(3,000)	-	(3,000)	(3,000)	(3,000)	(3,000)
62		NET	797	9,518	(6,505)	3,060	300	(4,852)	(883)	(2,518)	(2,818)	4,156	3,856	(700)	(700)	(700)	(700)
63																	
70	68 REC	REVENUES	14,792	7,106	17,604	22,517	21,250	16,806	20,966	21,586	336	24,645	3,395	17,947	17,947	17,947	17,947
71	BUILDING	EXPENDITURES	5,168	4,015	11,871	11,343	17,000	4,547	11,354	17,000	-	144,000	127,000	15,000	15,000	15,000	15,000
72	FUND	TRANSFERS IN	3,000	3,000	3,000	3,000	3,000	-	3,000	3,000	-	3,000	-	3,000	3,000	3,000	3,000
73		TRANSFERS OUT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74		NET	12,624	6,091	8,733	14,174	7,250	12,258	12,612	7,586	336	(116,355)	(123,605)	5,947	5,947	5,947	5,947
75																	
76	90 MARINA	REVENUES	299,122	354,758	524,728	705,929	441,000	394,779	503,107	599,530	158,530	577,716	136,716	2,049,297	558,655	568,200	577,934
77	FUND	EXPENDITURES	343,965	1,286,417	884,115	706,161	926,739	402,437	661,421	927,037	298	805,649	(121,090)	2,268,855	1,218,051	767,217	761,147
78		TRANSFERS IN	53,454	249,770	249,920	250,419	2,185,370	-	250,419	2,185,370	-	641,391	(1,543,979)	299,864	750,006	300,051	299,999
79		TRANSFERS OUT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80		NET	8,611	(681,889)	(109,467)	250,187	1,699,631	(7,658)	92,105	1,857,863	158,232	413,458	(1,286,173)	80,306	90,610	101,033	116,786
81																	
82	TOTAL	REVENUES	17,508,861	23,263,835	26,181,778	27,362,570	26,434,885	9,562,515	27,710,667	29,251,412	2,816,527	28,635,809	2,200,924	26,665,359	25,521,798	25,884,455	26,253,443
83	ALL FUNDS	EXPENDITURES	16,413,712	19,383,751	19,413,722	20,789,803	27,026,254	11,343,222	21,896,292	25,919,748	(1,106,505)	26,225,731	(800,523)	25,245,725	36,557,972	23,972,134	24,341,993
84		TRANSFERS IN	2,704,138	3,506,349	4,908,546	4,069,982	4,748,852	17,693	4,074,531	4,748,852	(0)	4,262,937	(485,915)	3,918,563	4,508,934	4,237,153	4,750,349
85		TRANSFERS OUT	(2,704,138)	(3,506,349)	(4,908,546)	(4,069,982)	(4,748,853)	(17,693)	(4,074,531)	(4,748,853)	-	(4,262,937)	485,916	(3,918,563)	(4,508,934)	(4,237,153)	(4,750,349)
86		NET	1,095,149	3,880,084	6,768,056	6,572,767	(591,370)	(1,780,707)	5,814,375	3,331,662	3,923,032	2,410,078	3,001,447	1,419,635	(11,036,174)	1,912,320	1,911,450
87																	
88	TOTAL UNRESTRICTED FUND BALANCES		12,117,574	15,170,624	18,371,210	20,240,063	17,872,732	1,310,009	1,071,395	20,290,603	1,692,568	21,811,432	1,692,567	21,865,909	22,034,991	22,630,133	23,362,067
89	TOTAL TOURISM FUND BALANCES		4,077,717	4,268,561	6,211,686	8,846,026	7,863,807	-	-	9,733,145	-	9,523,773	-	9,618,352	9,053,666	8,686,772	8,086,562
90	TOTAL BEACH FUND BALANCES		3,454,195	4,756,013	6,493,827	8,345,723	9,335,723	-	-	8,810,997	-	9,608,286	-	10,793,311	56,884	1,634,674	3,292,368
91	TOTAL OTHER FUND BALANCES		138,992	155,252	151,251	187,291	187,291	-	-	189,607	-	77,481	-	82,728	87,976	93,223	98,471
92	SUBTOTAL GOVERNMENTAL FUNDS		19,788,477	24,350,450	31,227,973	37,619,103	35,259,552	1,310,009	1,071,395	39,024,352	1,692,568	41,020,972	1,692,567	42,360,300	31,233,516	33,044,803	34,839,467
93																	
94	TOTAL MARINA NET POSITION		6,639,374	5,957,485	5,848,019	7,797,836	7,797,836	-	-	7,956,069	-	8,369,526	-	8,449,832	8,540,442	8,641,476	8,758,262
95	TOTAL MARINA NET POSITION LESS FIXED ASSETS (TOT NET POSITION INCLS FIXED ASSETS THAT ARE NOT PART OF THE OTHER FUND BALANCES)									1,791,246	-	1,817,564	-	1,976,730	2,141,200	2,310,094	2,488,739
96																	
97	TOTAL FUND BALANCES & NET POSITION		26,427,851	30,307,935	37,075,992	45,416,939	43,057,388	1,310,009	1,071,395	46,980,421	1,692,568	49,390,498	1,692,567	50,810,133	39,773,959	41,686,279	43,597,728

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



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



	A	B	M	N	Q	S	T	Z
1	Draft 3	CITY OF ISLE OF PALMS GENERAL FUND						61
2	GL Number	Description	ACTUAL FY23	BUDGET FY24	FORECAST FY24	BUDGET FY25	INCREASE/ (DECREASE) FROM FY24 BUDGET	NOTES
3								
4								
5	GENERAL FUND REVENUES							
6	10-3100.4001	PROPERTY TAXES	4,039,999	4,061,000	4,311,883	4,305,376	244,376	FY 24 forecast and FY25 budget based on last 12 months of actual receipts from Charleston County. Does not include any increase in the operating millage rate. Assessed values increased by 5.7% from FY23 to FY24.
7	10-3100.4002	LOCAL OPTION SALES TAX	1,184,906	1,113,000	1,127,564	1,071,186	(41,814)	FY25 budget based on 95% of most recent 12 month actual collections. Long-term forecast assumes 2% annual increase.
8	10-3100.4003	PROPERTY TAX DEBT SERVICE	1,136,673	853,000	945,526	945,526	92,526	FY25 budget based most recent 12 month actual collections. (FY24 includes decrease in the debt service millage-Rec Bond matured FY23). FY26 will assume increase in debt service of one millage point.
9	10-3210.4005	TELECOMMUNICATIONS LICENSES	14,180	15,000	12,084	15,000	-	FY 24 forecast and FY25 budget based 12 month actual.
10	10-3210.4006	BUSINESS LICENSES	2,295,728	1,608,000	1,939,395	1,939,395	331,395	FY24 forecast and FY25 budget estimated at 90% of last 12 months actual, which is less than calendar year 2023. Long-term forecast increases 1% annually. This revenue stream is tightly aligned with construction activity, which has been negatively impacted by higher interest rates.
11	10-3210.4007	INSURANCE LICENSES	929,854	820,000	980,794	990,602	170,602	Forecast 1% annual increases to reflect increases in insurance rates.
12	10-3210.4008	PUBLIC UTILITIES	848,712	800,000	847,707	850,000	50,000	This revenue a factor of utility fees paid.
13	10-3210.4009	BUILDING PERMITS	923,328	845,000	561,165	561,165	(283,835)	FY24 forecast and FY25 budget based on 85% of most recent 12 months actual. Long-term forecast increases 1% annually. This revenue stream is tightly aligned with construction activity, which has been negatively impacted by higher interest rates.
14	10-3210.4010	ANIMAL LICENSES	-	-	-	-	-	The City no longer requires payment for dog permits.
15	10-3210.4011	RESIDENTIAL RENTAL LICENSES	1,603,408	1,431,000	1,491,269	1,491,269	60,269	Budget based last 12 months actual. Currently have 1,864 as of March 2024. Long-term forecast increases 2% annually.
16	10-3210.4013	TRANSPORT NETWORK CO FEE	14,043	10,000	16,108	12,000	2,000	Fees from Transportation fares.
17	10-3400.4075	COURT GENERATED REVENUES	239,425	275,000	306,015	300,000	25,000	Hard to forecast as this is a function of tickets written which is hard to predict. FY25 will be the first full year of outsourced parking.
18	10-3450.4106	INTERGOVERNMENT TRANSFERS	-	-	-	-	-	
19	10-3450.4111	GRANT INCOME	10,413	-	-	-	-	
20	10-3450.4115	STATE SHARED FUNDS	103,147	100,000	105,693	100,000	-	Aid to Subdivisions from State
21	10-3450.4117	STATE SHARED FUNDS-ALCOHOL	47,000	48,000	48,050	48,000	-	This is the Sunday alcohol license fee paid by island businesses.
22	10-3500.4501	MISCELLANEOUS	22,816	3,000	9,598	3,000	-	
23	10-3500.4502	PARKING LOT REVENUES	673,699	665,000	741,829	700,000	35,000	Daily rate in municipal parking lots is \$15/day on Saturday and Sunday and \$10/day Monday - Friday. FY25 Budget based on last 12 months actual. FY25 will be the first full year of outsourced parking.
24	10-3500.4504	SALE OF ASSETS	11,890	20,000	60,799	20,000	-	Gov Deal sales of replacing vehicles
25	10-3500.4505	INTEREST INCOME	177,644	134,000	149,440	149,440	15,440	FY25 interest income based on last 12 months received. Forecast periods are 50% of FY25 Budget.
26	10-3500.4506	REC. INSTRUCTORS INCOME	201,731	200,000	225,694	220,000	20,000	
27	10-3500.4507	REC. PROGRAM INCOME	82,012	90,000	93,653	90,000	-	
28	10-3500.4508	RECYCLING REVENUE	-	-	-	-	-	
29	10-3500.4509	KENNEL FEES	14	30	7	30	-	
30	10-3500.4511	STATE ACC TAX ADMIN FEE	210,701	162,755	207,167	186,450	23,695	Follows forecast estimates for State Atax. Based on 90% of last 12 month collections.
31	10-3500.4514	PARKING METER REVENUE	618,580	678,000	637,438	678,000	-	Rate for street kiosks is \$2.50/hr. FY25 Budget based on last 12 months actual. FY25 will be the first full year of outsourced parking.
32	10-3500.4515	CART PURCHASE REVENUE	9,525	4,000	10,650	8,000	4,000	Roll Carts -scheduled to be replaced over 3 years to accommodate side loader truck
33	10-3500.4516	ALARM PERMIT REVENUE	-	-	-	-	-	Alarm permits are no longer required.
34	10-3500.4517	BREACH INLET BOAT RAMP FEES	500	100	400	100	-	
35	10-3500.4518	RESIDENTIAL PARKING GUEST BOOK	60	150	60	-	(150)	
36	10-3500.4525	TREE REPLACEMENT COLLECTIONS	38,692	6,000	54,200	6,000	-	
37	10-3860.4530	SBITA FINANCING	291,322	-	-	-	-	
38	TOTAL GENERAL FUND REVENUES (Net)		15,730,001	13,942,035	14,884,189	14,690,540	748,505	
39	% Increase/(Decrease) from Prior Year		5%	8%	7%	5%		

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1	Draft 3	CITY OF ISLE OF PALMS GENERAL FUND						62
2	GL Number	Description	ACTUAL FY23	BUDGET FY24	FORECAST FY24	BUDGET FY25	INCREASE/ (DECREASE) FROM FY24 BUDGET	NOTES
41	MAYOR & COUNCIL							-
42	10-4010.5001	SALARIES & WAGES	17,000	17,000	17,000	17,000	-	
43	10-4010.5004	FICA EXPENSE	1,071	1,301	1,301	1,301	-	FICA rate is 7.65%
44	10-4010.5005	RETIREMENT EXPENSE	263	557	557	278	(278)	SCRS employer contribution rates are 18.56%
45	10-4010.5006	GROUP HEALTH INSURANCE	54,550	64,862	65,837	85,551	20,689	Current PEBA rates & dependent elections plus 11.8% increase on 1/1/25. In FY25 City of IOP specific experience modifier load factor decreased from 1.098 to 1.000 effective 1/1/25.
46	10-4010.5007	WORKERS COMPENSATION	449	513	556	513	(0)	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.
47	10-4020.5010	PRINT AND OFFICE SUPPLIES	179	2,100	2,100	1,500	(600)	
48	10-4020.5014	MEMBERSHIP AND DUES	85	500	500	500	-	
49	10-4020.5015	MEETINGS AND SEMINARS	20,272	17,000	17,000	17,000	-	MASC conferences and Statehouse meetings.
50	10-4020.5016	VEHICLE, FUEL & OIL	-	-	-	-	-	
51	10-4020.5021	TELEPHONE/CABLE	3,653	7,000	5,181	7,000	-	Increased for cell phones for Council
52	10-4020.5062	INSURANCE	172	2,500	3,001	3,100	600	
53	10-4020.5079	MISC. & CONTINGENCY EXP	5,829	6,000	6,198	6,000	-	
54	10-4020.5088	CITIZENS & EMPLOYEE SERVICES	1,945	5,000	5,000	5,500	500	Includes \$60 Thanksgiving gift card for employees
55	SUBTOTAL MAYOR & COUNCIL		105,469	124,332	124,230	145,243	20,910	
56	% Increase/(Decrease) from Prior Year		-18%	-2%	0%	17%		

	A	B	M	N	Q	S	T	Z
1	Draft 3	CITY OF ISLE OF PALMS GENERAL FUND						63
2	GL Number	Description	ACTUAL FY23	BUDGET FY24	FORECAST FY24	BUDGET FY25	INCREASE/ (DECREASE) FROM FY24 BUDGET	NOTES
58	GENERAL GOVERNMENT							
59	10-4110.5001	SALARIES & WAGES	541,369	565,269	550,269	594,671	29,402	FY25 Budget includes a 3% merit pool for adjustments effective 1/1/2025. Financial Analyst position deferred from FY24 to FY25 (6 months) . Long-term forecasts include an annual 2.5% merit pool.
60	10-4110.5002	OVERTIME WAGES	611	1,383	1,383	1,816	433	Forecast increase is 2.5% per year
61	10-4110.5003	PART-TIME WAGES	-	-	-	-	-	
62	10-4110.5004	FICA EXPENSE	40,543	43,349	42,201	45,631	2,282	FICA rate is 7.65%
63	10-4110.5005	RETIREMENT EXPENSE	90,482	105,171	102,387	110,708	5,538	SCRS employer contribution rates are 18.56%
64	10-4110.5006	GROUP HEALTH INSURANCE	43,221	60,737	60,737	84,054	23,317	Current PEBA rates & dependent elections plus 11.8% increase on 1/1/25. In FY25 City of IOP specific experience modifier load factor decreased from 1.098 to 1.000 effective 1/1/25.
65	10-4110.5007	WORKERS COMPENSATION	3,942	5,553	6,208	5,141	(412)	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.
66	10-4120.5009	DEBT SERVICE - PRINCIPAL	808,254	690,000	690,000	700,731	10,731	100% Debt service on Public Safety Building GO bond and \$3.5M Drainage Phase 3 GO Bond, 40% of debt service on Fire Station 2 GO bond. FS2 bond matures 1/1/26. Rec Bond paid off in FY23. Includes VC3 SBITA principal (\$1.7K) as defined in GASB 96. FY26+ includes 50% debt service on City Hall renovation/construction GO bond \$4M.
67	10-4120.5010	PRINT AND OFFICE SUPPLIES	10,237	12,000	12,000	12,000	-	Increased for additional personnel in City Hall
68	10-4120.5011	DEBT SERVICE - INTEREST	165,853	140,307	140,307	129,029	(11,279)	1/1/26. FY26+ includes 50% debt service on City Hall renovation/construction GO Bond \$4M.
69	10-4120.5013	BANK SERVICE CHARGES	10,117	11,000	11,000	11,000	-	
70	10-4120.5014	MEMBERSHIP AND DUES	6,345	6,000	6,000	6,000	-	
71	10-4120.5015	MEETINGS AND SEMINARS	7,855	9,500	9,500	11,000	1,500	Includes SCCCMA, ICMA, MASC and BS&A conferences.
72	10-4120.5016	VEHICLE, FUEL & OIL	4,753	3,000	4,614	5,500	2,500	FY25 budget based on recent 12 months usage and an estimated \$3.449/gallon cost for marine-grade unleaded and \$3.649/gallon cost for diesel fuel.
73	10-4120.5020	ELECTRIC AND GAS	5,451	5,500	6,020	5,500	-	
74	10-4120.5021	TELEPHONE/CABLE	10,506	10,500	10,500	10,500	-	
75	10-4120.5022	WATER AND SEWER	1,489	1,900	1,900	1,900	-	
76	10-4120.5024	IT EQUIP, SOFTWARE & SVCS	233,485	303,000	303,000	318,500	15,500	Includes City-wide VC3 contract (IT svcs, email, Microsoft licenses, security and backups - 255k) and website maint (7k). Also Gen Govt Dept Timekeeping (4k), new HR software (4.5k), Citibot resident engagement AI software (11k), software for Public Relations position (10k), Adobe DC (2k), BS&A accounting software (11k), misc provision (2k), hardware replacements (8k), and Incentfit (4K). Moved VC3 SBITA to principal & interest as defined in GASB 96.
77	10-4120.5025	NON-CAPITAL TOOLS & EQUIPMENT	154	1,000	1,000	1,000	-	Provision for small (<\$5k) equipment as needed - does not include computer hardware that is now budgeted in new IT Equip, Software & Svcs account
78	10-4120.5026	MAINT & SERVICE CONTRACTS	26,686	29,000	29,000	29,000	-	City Hall recurring expenses for cleaning, pest control, hvac, stormwater/sol waste disp fees, pressure washing & elevator maint (\$10k), Tree Fund expenditures (\$15k only if needed), and misc provision as needed (\$3k).
79	10-4120.5027	MACHINE/EQUIPMENT REPAIR	495	500	500	500	-	
80	10-4120.5044	CLEANING/SANITARY SUPPLY	1,649	2,500	2,500	2,500	-	
81	10-4120.5049	MEDICAL AND LAB	531	700	700	700	-	
82	10-4120.5061	ADVERTISING	8,678	8,000	8,000	8,000	-	Covers all advertising needs of the City - public notices, employment, license renewals, etc.
83	10-4120.5062	INSURANCE	22,901	25,500	26,983	27,600	2,100	Forecast 2% annual increase each year
84	10-4120.5063	RENT AND LEASES	7,146	9,000	9,000	9,000	-	City Hall copiers and postage meter. Timeclock rental moved to IT account
85	10-4120.5064	EMPLOYEE TRAINING	14,410	63,000	63,000	128,220	65,220	Incls \$5,000 for City Hall training, \$2,000 for a safety program and \$121,220 for City-wide tuition reimb program (requests received in advance from employees)
86	10-4120.5065	PROFESSIONAL SERVICES	123,467	94,000	113,113	85,000	(9,000)	Incls annual audit fees (\$42k), Clerk to Council (\$25k), Flex benefits administration (\$1k), credit and background checks on new employees (\$3k), Codification updates and online searchable code (\$4k), and drug tests & misc (\$10k)
87	10-4120.5066	TEMPORARY LABOR	1,719	4,000	-	4,000	-	Provision for occasional office help in City Hall
88	10-4120.5067	CONTRACTED SERVICES	44,757	149,000	149,000	149,000	-	Incls grant writing/mgt services (\$30k), traffic engineer consultant for traffic and transportation needs (\$30k), provision for water testing for initiatives coming from Environmental Advisory Committee (\$15k), Smart Recycling composting service (\$6k), Fisher glass recycling (\$10k), lobbyist (\$48k) and general provision if needed (\$10k).
89	10-4120.5068	ELECTION EXPENSES	711	5,000	13,477	-	(5,000)	Municipal elections in November of odd numbered calendar years, expense included in even numbered fiscal years
90	10-4120.5079	MISC. & CONTINGENCY EXP	46,465	44,000	44,000	49,000	5,000	Provision for donations to Chaplaincy or Bird Rescue when these services are rendered to the City (\$1k), employee appreciation event (\$12k), Holiday Party (\$25k), employee engagement events and Incentfit program (\$10k) & misc (\$1k).
91	10-4120.5085	CAPITAL OUTLAY	128,658	-	-	-	-	GASB 96 VC3 Software Subscription SBITA
92	SUBTOTAL GENERAL GOVT		2,412,941	2,409,369	2,418,300	2,547,201	137,833	
93	% Increase/(Decrease) from Prior Year		20%	29%	0%	6%		

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1	Draft 3	CITY OF ISLE OF PALMS GENERAL FUND						64
2	GL Number	Description	ACTUAL FY23	BUDGET FY24	FORECAST FY24	BUDGET FY25	INCREASE/ (DECREASE) FROM FY24 BUDGET	NOTES
94	POLICE							
95								
96	10-4410.5001	SALARIES & WAGES	1,779,932	1,680,022	1,754,319	1,922,343	242,321	FY25 Budget 3% merit pool for adjustments effective 1/1/2025. Long-term forecasts include an annual 2.5% merit pool.
97	10-4410.5002	OVERTIME WAGES	162,421	150,419	158,746	172,198	21,779	Approximately 7% of regular pay for officers, 12.5% for communications specialists.
98	10-4410.5003	PART-TIME WAGES	-	-	-	-	-	
99	10-4410.5004	FICA EXPENSE	145,309	140,029	146,349	160,232	20,204	FICA rate is 7.65%
100	10-4410.5005	RETIREMENT EXPENSE	369,109	378,234	406,335	428,661	50,427	PORS & SCRS employer contribution rates are 21.24% & 18.56% respectively. Current PEBA rates & dependent elections plus 11.8% increase on 1/1/25. In FY25 City of IOP specific experience modifier load factor decreased from 1.098 to
101	10-4410.5006	GROUP HEALTH INSURANCE	220,469	265,137	267,059	313,210	48,073	1.000 effective 1/1/25.
102	10-4410.5007	WORKERS COMPENSATION	87,292	92,077	105,240	105,798	13,721	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.
103	10-4420.5010	PRINT AND OFFICE SUPPLIES	14,059	15,000	15,000	15,000	-	
104	10-4420.5014	MEMBERSHIP AND DUES	2,070	2,000	2,086	2,000	-	
105	10-4420.5015	MEETINGS AND SEMINARS	2,666	3,000	3,500	3,000	-	Includes hosting of a Tri-County Police Chiefs meeting and/or the SC FBI Group
106	10-4420.5016	VEHICLE, FUEL & OIL	118,089	103,000	122,949	105,500	2,500	FY25 budget based on recent 12 months usage and an estimated \$3.449/gallon cost for marine-grade unleaded and \$3.649/gallon cost for diesel fuel.
107	10-4420.5017	VEHICLE MAINTENANCE	52,987	60,000	60,000	60,000	-	Increased based on actual
108	10-4420.5020	ELECTRIC AND GAS	31,098	33,000	33,000	33,000	-	Increased based on actual. Includes propane. Split 50/50 with Fire Dept.
109	10-4420.5021	TELEPHONE/CABLE	46,269	52,000	52,685	52,000	-	Incls phone/internet (\$14k), cellular & data cards (\$7k), NCIC line (\$7k) and Charleston County radio fee (\$28k)
110	10-4420.5022	WATER AND SEWER	6,824	6,500	7,582	6,500	-	
111	10-4420.5024	IT EQUIP, SOFTWARE & SVCS	37,466	65,000	71,704	67,900	2,900	Police timekeeping (3k) hardware repls (18k), Sonitrol alarm (1k), LawTrac software (4k), Adobe (1k), Pace scheduling module (3k), Power DMS for CALEA (2k), online investigations software (4k), NCIC software annual maint (3k), Code Enforcement Tracking software (5k), Sonitrol alarm monitoring (1k), server warranty (1k), Charleston County MDT license (2.7k) & interagency network IPS (3.7k), new IOP Police App (11k) and misc provision (2k), FY25 includes Alastar MEOC software annual (2.5K), Drone upgrade software FY26+ (\$6K)
112	10-4420.5025	NON-CAPITAL TOOLS & EQUIPMENT	13,203	17,000	17,000	14,000	(3,000)	Tasers and taser cartridges (tasers must be discharged twice/yr to maintain certification) (\$2k), ammunition for shooting range (\$2k), firearm replacements (\$5k) and provision for other small equipment as needed (\$5k). Reduced taser budget by \$3K due to replacement of old tasers included in capital outlay.
113	10-4420.5026	MAINT & SERVICE CONTRACTS	19,016	40,000	40,000	40,000	-	Incls IOPPD's portion of annual maintenance on Charleston County's MDT (mobile data terminal) system (\$6.5k), elevator maint contract (\$7.5k), janitorial service (\$6k), recurring expenses for pest control, hvac, County stormwater fees and fire protection sys (\$5k) and misc provision as needed (\$15k).
114	10-4420.5027	MACHINE/EQUIPMENT REPAIR	3,024	7,000	6,638	7,000	-	Non-building expense, blowers, sign post digger
115	10-4420.5041	UNIFORMS	24,415	22,000	22,000	28,000	6,000	Normal replacement of uniforms and new staff. FY25 includes custom badge.
116	10-4420.5044	CLEANING/SANITARY SUPPLY	3,805	6,000	6,000	5,000	(1,000)	Building cleaning supplies
117	10-4420.5049	MEDICAL AND LAB	5,509	9,000	7,562	6,500	(2,500)	Increased based on actual and removed the added \$2500 from FY25 added in FY24 to install a Medsafe pharmaceutical dropbox at the PSB.
118	10-4420.5062	INSURANCE	125,953	127,000	137,302	140,100	13,100	Forecast 2% annual increase each year. Includes 1/2 cost for underground tanks insurance. Includes a \$5k provision for deductibles
119	10-4420.5063	RENT AND LEASES	1,600	3,000	3,000	3,000	-	Police copier. Timeclock rental moved to IT account
120	10-4420.5064	EMPLOYEE TRAINING	12,901	14,000	14,000	16,500	2,500	Increased based on actual. FY25 + forecast includes \$2,500 field training office tracking system
121	10-4420.5065	PROFESSIONAL SERVICES	5,020	5,000	5,000	5,000	-	Annual CALEA continuation
122	10-4420.5067	CONTRACTED SERVICES	-	-	-	-	-	
123	10-4420.5079	MISC. & CONTINGENCY EXP	5,355	6,000	6,000	7,000	1,000	Increased to allow for increased promotional and recruitment efforts (National Night Out and Community Events)
124	10-4420.5081	CANINE KENNEL EXPENSES	1,474	2,200	2,200	4,700	2,500	Includes \$2,500 for food, vet appointment, and kennel maintenance supplies for PD K-9 program
125	SUBTOTAL POLICE		3,297,335	3,303,618	3,473,257	3,724,142	420,525	
126	% Increase/(Decrease) from Prior Year		19%	26%	5%	13%		
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1	Draft 3	CITY OF ISLE OF PALMS GENERAL FUND						66
2	GL Number	Description	ACTUAL FY23	BUDGET FY24	FORECAST FY24	BUDGET FY25	INCREASE/ (DECREASE) FROM FY24 BUDGET	NOTES
164	PUBLIC WORKS							
165	10-4610.5001	SALARIES & WAGES	699,272	646,025	654,026	685,662	39,637	FY25 Budget 3% merit pool for adjustments effective 1/1/2025. Long-term forecasts include an annual 2.5% merit pool.
166	10-4610.5002	OVERTIME WAGES	17,360	10,984	12,604	12,064	1,080	Includes OT provision for beach cleanup as needed. Forecast increase is 2.5% per year
167	10-4610.5003	PART-TIME WAGES	19,680	24,300	24,300	25,984	1,684	Part-time weekend restroom maintenance/attendant. 100% of wages and fringes covered by transfer in from Muni Atax fund.
168	10-4610.5004	FICA EXPENSE	54,880	52,120	52,856	55,364	3,244	FICA rate is 7.65%
169	10-4610.5005	RETIREMENT EXPENSE	119,121	121,941	123,727	129,498	7,557	SCRS employer contribution rates are 18.56%
170	10-4610.5006	GROUP HEALTH INSURANCE	101,412	116,563	116,563	131,136	14,573	Current PEBA rates & dependent elections plus 11.8% increase on 1/1/25. In FY25 City of IOP specific experience modifier load factor decreased from 1.098 to 1.000 effective 1/1/25.
171	10-4610.5007	WORKERS COMPENSATION	53,368	53,780	55,000	57,105	3,325	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.
172	10-4620.5010	PRINT AND OFFICE SUPPLIES	690	1,500	1,500	1,000	(500)	
173	10-4620.5014	MEMBERSHIP AND DUES	171	500	500	500	-	
174	10-4620.5015	MEETINGS AND SEMINARS	55	500	500	500	-	Attendance at stormwater managers meetings
175	10-4620.5016	VEHICLE, FUEL & OIL	116,856	97,000	99,316	95,000	(2,000)	FY25 budget based on recent 12 months usage and an estimated \$3.449/gallon cost for marine-grade unleaded and \$3.649/gallon cost for diesel fuel.
176	10-4620.5017	VEHICLE MAINTENANCE	110,806	114,000	170,385	135,000	21,000	Increased based on actual and includes new additions to the fleet.
177	10-4620.5020	ELECTRIC AND GAS	70,341	70,000	70,000	72,000	2,000	Increased based on actual.
178	10-4620.5021	TELEPHONE/CABLE	12,791	14,000	12,800	14,000	-	
179	10-4620.5022	WATER AND SEWER	1,518	3,000	1,800	3,000	-	
180	10-4620.5024	IT EQUIP, SOFTWARE & SVCS	7,419	16,000	16,000	16,000	-	Incls Public Wks timekeeping (2k), Fuelmaster (2k), Arc GIS mapping/drainage sys mgt (1.2k), Citiworks maintenance management software (10k) and misc provision (.5k)
181	10-4620.5025	NON-CAPITAL TOOLS & EQUIPMENT	4,585	8,000	8,000	8,000	-	Provision for small (<\$5k) equipment as needed. Includes additional provision for Stormwater manager and the jet vac trailer.
182	10-4620.5026	MAINT & SERVICE CONTRACTS	12,866	11,500	11,500	11,500	-	Includes monthly janitorial service and pest control.
183	10-4620.5027	MACHINE/EQUIPMENT REPAIR	2,960	4,000	4,000	4,000	-	
184	10-4620.5041	UNIFORMS	11,946	13,000	13,810	15,500	2,500	Weekly uniform service + \$150/yr per employee for steel-toed boots (boot cost increased from \$100 to \$150). Increased for more frequent uniform replacement.
185	10-4620.5044	CLEANING/SANITARY SUPPLY	1,116	2,500	1,500	2,000	(500)	
186	10-4620.5049	MEDICAL AND LAB	2,735	4,000	4,015	4,000	-	Cintas First Aid
187	10-4620.5054	STREET SIGNS	1,276	2,000	2,000	2,000	-	Covers island wide street name signs only as needed.
188	10-4620.5062	INSURANCE	40,596	43,500	51,620	58,900	15,400	Forecast 2% annual increase each year. Includes underground storage tank insurance on (2) fuel tanks.
189	10-4620.5063	RENT AND LEASES	169	2,000	12,055	1,000	(1,000)	Covers hydrogen and acetylene tanks for welding. Timeclock rental moved to IT account. FY24 includes unexpected rental of CAT loader and mini excavator.
190	10-4620.5064	EMPLOYEE TRAINING	46	300	-	300	-	
191	10-4620.5065	PROFESSIONAL SERVICES	2,021	2,000	2,174	3,000	1,000	DHEC and UST testing. Using Crompco for all 3 sites (Public Works, Marina and PSB). Includes annual testing and additional compliance monitoring. Increase based actual price increases.
192	10-4620.5066	TEMPORARY LABOR	246,585	248,000	248,000	248,000	-	Incls provision for additional services if needed, such as right-of-way maintenance, office help, Front Beach parking lot and compactor cleanup. Hourly rate \$18/hr. FY24 added provision for beach cleanup conducted.
193	10-4620.5067	CONTRACTED SERVICES	900	1,000	1,267	1,000	-	Covers annual shred day service
194	10-4620.5079	MISC. & CONTINGENCY EXP	494	1,000	1,000	1,000	-	
195	10-4620.5089	GARBAGE CART PROCUREMENT	16,462	8,500	16,310	100,000	91,500	Includes first phase of replacement carts as part of side loader transition. New carts are sold for \$75
196	SUBTOTAL PUBLIC WORKS		1,730,497	1,693,513	1,789,128	1,894,013	200,500	
197	% Increase/(Decrease) from Prior Year		16%	17%	6%	12%		
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1	Draft 3	CITY OF ISLE OF PALMS GENERAL FUND						67
2	GL Number	Description	ACTUAL FY23	BUDGET FY24	FORECAST FY24	BUDGET FY25	INCREASE/ (DECREASE) FROM FY24 BUDGET	NOTES
199	BUILDING							
200	10-4710.5001	SALARIES & WAGES	259,202	278,362	318,988	298,610	20,248	FY25 Budget 3% merit pool for adjustments effective 1/1/2025. Long-term forecasts include an annual 2.5% merit pool.
201	10-4710.5002	OVERTIME WAGES	872	1,004	2,176	1,091	87	Forecast increase is 2.5% per year
202	10-4710.5004	FICA EXPENSE	19,553	21,371	24,569	22,927	1,556	FICA rate is 7.65%
203	10-4710.5005	RETIREMENT EXPENSE	43,491	51,850	59,608	55,625	3,774	SCRS employer contribution rates are 18.56% Current PEBA rates & dependent elections plus 11.8% increase on 1/1/25. In FY25 City of IOP specific experience modifier load factor decreased from 1.098 to 1.000 effective 1/1/25.
204	10-4710.5006	GROUP HEALTH INSURANCE	32,950	48,369	64,378	57,447	9,078	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.
205	10-4710.5007	WORKERS COMPENSATION	2,353	2,593	2,602	2,763	170	
206	10-4720.5010	PRINT AND OFFICE SUPPLIES	8,259	10,000	10,196	10,000	-	
207	10-4720.5014	MEMBERSHIP AND DUES	569	1,000	1,000	1,000	-	
208	10-4720.5015	MEETINGS AND SEMINARS	-	3,000	3,000	3,000	-	Increased budget for meetings and conferences for new Zoning Administrator
209	10-4720.5016	VEHICLE, FUEL & OIL	3,259	4,100	3,669	3,600	(500)	FY25 budget based on recent 12 months usage and an estimated \$3.449/gallon cost for marine-grade unleaded and \$3.649/gallon cost for diesel fuel.
210	10-4720.5017	VEHICLE MAINTENANCE	101	1,000	1,000	1,000	-	
211	10-4720.5020	ELECTRIC AND GAS	5,451	5,100	6,172	5,100	-	
212	10-4720.5021	TELEPHONE/CABLE	4,614	5,500	4,800	5,500	-	
213	10-4720.5022	WATER AND SEWER	1,308	1,600	1,600	1,600	-	
214	10-4720.5024	IT EQUIP, SOFTWARE & SVCS	6,222	35,000	20,000	35,000	-	Incls Building Dept timekeeping (1k), BS&A business license maint (.5k), Geothinq GIS software subscription (2k), provision for new permitting & licensing software (30k) and misc provision (.5k). STR software moved to Muni Atax Fund.
215	10-4720.5025	NON-CAPITAL TOOLS & EQUIPMENT	920	1,000	1,000	1,000	-	Provision for small (<\$5k) equipment as needed - does not include computer hardware that is now budgeted in new IT Equip, Software & Svcs account
216	10-4720.5026	MAINT & SERVICE CONTRACTS	8,838	7,500	9,036	7,500	-	Includes provision for janitorial service, pest control, HVAC maintenance, etc.
217	10-4720.5027	MACHINE/EQUIPMENT REPAIR	-	500	500	500	-	
218	10-4720.5041	UNIFORMS	431	500	500	500	-	
219	10-4720.5044	CLEANING/SANITARY SUPPLY	321	500	500	500	-	
220	10-4720.5049	MEDICAL AND LAB	203	100	140	100	-	
221	10-4720.5062	INSURANCE	10,839	12,000	13,361	17,300	5,300	
222	10-4720.5063	RENT AND LEASES	726	1,500	800	1,500	-	Copier rental. Timeclock rental moved to IT account
223	10-4720.5064	EMPLOYEE TRAINING	1,426	2,000	2,321	2,000	-	
224	10-4720.5065	PROFESSIONAL SERVICES	37,300	14,300	14,300	10,300	(4,000)	Flood letter (\$2,000) BOZA & Plan Commission legal/prof svcs (\$2,500, \$1,000 of which is training), services for Planning Comm (\$3,000), GIS subscription (\$1,800)
225	10-4720.5066	TEMPORARY LABOR	-	4,000	1,000	4,000	-	Added \$4,000 for occasional office help.
226	10-4720.5079	MISC. & CONTINGENCY EXP	308	500	1,181	500	-	
227	10-4720.5085	CAPITAL OUTLAY	181,012	-	42,000	42,000	42,000	Rentalscape SBITA as defined in GASB 96. FY24 forecast ,FY25 budget and future forecast based on Veris Maturity Analysis Schedule.
228	SUBTOTAL BUILDING		630,527	514,250	610,398	591,963	77,713	
229	% Increase/(Decrease) from Prior Year		42%	24%	19%	15%		

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1	Draft 3	CITY OF ISLE OF PALMS GENERAL FUND						68
2	GL Number	Description	ACTUAL FY23	BUDGET FY24	FORECAST FY24	BUDGET FY25	INCREASE/ (DECREASE) FROM FY24 BUDGET	NOTES
231	RECREATION							
232	10-4810.5001	SALARIES & WAGES	377,840	390,435	408,738	420,674	30,239	FY25 Budget 3% merit pool for adjustments effective 1/1/2025. Long-term forecasts include an annual 2.5% merit pool.
233	10-4810.5002	OVERTIME WAGES	1,971	9,293	4,500	10,087	794	Forecast increase is 2.5% per year
234	10-4810.5003	PART-TIME WAGES	211,364	235,000	235,000	244,000	9,000	Instructor pay = 70% of revenues generated from participant fees, so this line item is tied to participation. Increased PT hourly rate.
235	10-4810.5004	FICA EXPENSE	44,674	48,557	49,590	51,619	3,063	FICA rate is 7.65%
236	10-4810.5005	RETIREMENT EXPENSE	67,387	75,515	76,614	81,274	5,760	SCRS employer contribution rates are 18.56%
237	10-4810.5006	GROUP HEALTH INSURANCE	53,439	71,125	65,000	74,801	3,676	Current PEBA rates & dependent elections plus 11.8% increase on 1/1/25. In FY25 City of IOP specific experience modifier load factor decreased from 1.098 to 1.000 effective 1/1/25.
238	10-4810.5007	WORKERS COMPENSATION	15,280	17,923	22,257	19,051	1,128	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.
240	10-4820.5010	PRINT AND OFFICE SUPPLIES	9,684	12,000	12,000	13,000	1,000	Increased based on actual (activity guide and additional cost of color printer \$1K)
241	10-4820.5014	MEMBERSHIP AND DUES	1,081	1,600	1,600	1,600	-	
242	10-4820.5015	MEETINGS AND SEMINARS	1,692	2,000	2,752	3,000	1,000	Increased based on more staff attending conferences and CE
243	10-4820.5016	VEHICLE, FUEL & OIL	3,661	7,000	5,277	5,300	(1,700)	FY25 budget based on recent 12 months usage and an estimated \$3.449/gallon cost for marine-grade unleaded and \$3.649/gallon cost for diesel fuel.
244	10-4820.5017	VEHICLE MAINTENANCE	2,501	2,000	2,734	2,000	-	
245	10-4820.5020	ELECTRIC AND GAS	33,136	35,000	35,000	35,000	-	Increased based on actual
246	10-4820.5021	TELEPHONE/CABLE	10,917	13,000	11,000	11,000	(2,000)	
247	10-4820.5022	WATER AND SEWER	3,904	5,000	5,000	5,000	-	
248	10-4820.5024	IT EQUIP, SOFTWARE & SVCS	23,440	30,000	26,000	25,000	(5,000)	Incls Rec Dept timekeeping (3k), Rec Trac software w/ online registration, scheduling & communications modules (15k), hardware replacements (6k) and misc provision (.5k)
249	10-4820.5025	NON-CAPITAL TOOLS & EQUIPMENT	1,559	2,000	2,322	2,000	-	Provision for small (<\$5k) equipment as needed - does not include computer hardware that is now budgeted in new IT Equip, Software & Svcs account
250	10-4820.5026	MAINT & SERVICE CONTRACTS	37,775	45,000	42,000	46,000	1,000	
251	10-4820.5027	MACHINE/EQUIPMENT REPAIR	1,581	2,500	2,500	2,500	-	
252	10-4820.5041	UNIFORMS	1,646	1,950	2,753	1,950	-	
253	10-4820.5044	CLEANING/SANITARY SUPPLY	6,652	8,000	8,000	8,000	-	
254	10-4820.5049	MEDICAL AND LAB	685	1,000	1,000	1,000	-	First Aid supplies
255	10-4820.5062	INSURANCE	52,675	60,000	69,596	75,400	15,400	Forecast 2% annual increase each year
256	10-4820.5063	RENT AND LEASES	1,459	2,500	2,500	2,500	-	Includes color copier rental and year round portable toilets.
257	10-4820.5064	EMPLOYEE TRAINING	1,311	2,500	2,500	2,500	-	
258	10-4820.5065	PROFESSIONAL SERVICES	-	120	120	120	-	Annual backflow tests
259	10-4820.5066	TEMPORARY LABOR	-	2,000	2,000	2,000	-	Added budget to address temporary staffing needs
260	10-4820.5079	MISC. & CONTINGENCY EXP	1,741	3,500	3,000	3,500	-	
261	10-4830.5088	5 & UNDER GROUPS	719	750	750	1,000	250	Increased to include additional toddlers programming
262	10-4830.5091	PROGRAMS	3,350	5,000	5,000	5,000	-	Supplies for all youth and adult programming and classes
263	10-4830.5092	SPECIAL ACTIVITIES/EVENTS	19,258	24,500	24,500	24,500	-	Includes Doggie Day, Halloween, Ghostly Tide Tales
264	10-4830.5093	SUMMER CAMPS	10,441	15,500	15,500	15,500	-	
265	10-4830.5095	THEME ACTIVITIES	1,950	3,500	3,500	14,000	10,500	Includes Farmers Market and Book Walk (\$9k), increased for more community offerings.
267	10-4830.5097	ADULT SPORTS	12,989	14,000	14,000	15,000	1,000	Increased official/umpires's rates and cost athletic equipment
268	10-4830.5098	YOUTH SPORTS	35,149	36,000	36,000	37,000	1,000	Increased official/umpires's rates and cost athletic equipment
269	10-4830.5099	KEENAGERS	2,376	4,000	4,000	4,500	500	Increased to supplement lunch offerings
270	SUBTOTAL RECREATION		1,055,285	1,189,767	1,204,604	1,266,376	76,609	
271	% Increase/(Decrease) from Prior Year:		0%	25%	1%	6%		
272								

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1	Draft 3							CITY OF ISLE OF PALMS GENERAL FUND
								69
2	GL Number	Description	ACTUAL FY23	BUDGET FY24	FORECAST FY24	BUDGET FY25	INCREASE/ (DECREASE) FROM FY24 BUDGET	NOTES
273		COURT						
274	10-4910.5001	SALARIES & WAGES	85,922	80,652	85,445	85,475	4,823	FY25 Budget 3% merit pool for adjustments effective 1/1/2025. Long-term forecasts include an annual 2.5% merit pool.
275	10-4910.5002	OVERTIME WAGES	9,153	1,836	4,166	1,950	114	Forecast increase is 2.5% per year
276	10-4910.5003	PART-TIME WAGES	15,041	24,000	24,000	28,800	4,800	Includes \$1500 for fill-in Judge if needed. FY25 includes provision for one additional court per month.
277	10-4910.5004	FICA EXPENSE	8,428	8,146	8,691	8,891	745	FICA rate is 7.65%
278	10-4910.5005	RETIREMENT EXPENSE	18,137	19,764	19,764	21,571	1,807	SCRS employer contribution rates are 18.56%
279	10-4910.5006	GROUP HEALTH INSURANCE	6,998	7,864	7,864	27,754	19,890	Current PEBA rates & dependent elections plus 11.8% increase on 1/1/25. In FY25 City of IOP specific experience modifier load factor decreased from 1.098 to 1.000 effective 1/1/25.
280	10-4910.5007	WORKERS COMPENSATION	234	298	298	325	27	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.
281	10-4920.5010	PRINT AND OFFICE SUPPLIES	1,779	4,000	2,500	1,500	(2,500)	
282	10-4920.5014	MEMBERSHIP AND DUES	69	150	150	50	(100)	Includes membership to MASC
283	10-4920.5015	MEETINGS AND SEMINARS	400	700	700	2,000	1,300	Includes conferences to SCJA and MASC
284	10-4920.5021	TELEPHONE/CABLE	3,633	4,000	4,000	4,000	-	Phone and internet service
285	10-4920.5024	IT EQUIP, SOFTWARE & SVCS	-	1,000	1,000	1,000	-	Includes provision for Court jury selection software (.5k) and misc provision (.5k) LawTrac court software included in Police.
286	10-4920.5025	NON-CAPITAL TOOLS & EQUIPMENT	109	800	800	500	(300)	Provision for small (<\$5k) equipment as needed
287	10-4920.5026	MAINT & SERVICE CONTRACTS	-	3,850	3,850	-	(3,850)	
289	10-4920.5062	INSURANCE	976	1,500	1,500	1,500	-	
290	10-4920.5064	EMPLOYEE TRAINING	1,346	1,500	1,500	-	(1,500)	
291	10-4920.5065	PROFESSIONAL SERVICES	241,153	170,000	181,862	200,000	30,000	Includes most legal fees for the City and Court security. Increased based on actual.
292	10-4920.5079	MISC. & CONTINGENCY EXP	(237)	850	850	850	-	Includes jury duty payments
293		SUBTOTAL COURT	393,142	330,911	348,940	386,168	55,257	
294		% Increase/(Decrease) from Prior Year	26%	32%	5%	17%		
295								
296		BEACH SERVICE OFFICERS (BSOs)						
297	10-5710.5002	OVERTIME WAGES	2,522	2,000	4,467	1,500	(500)	
298	10-5710.5003	PART-TIME WAGES	82,111	125,000	125,000	29,480	(95,520)	Increased PT hourly rate. All BSO and Parking Attendant wages and fringes are covered with transfers in from Tourism Funds
299	10-5710.5004	FICA EXPENSE	6,478	9,716	9,716	2,370	(7,346)	FICA rate is 7.65%
301	10-5710.5006	GROUP HEALTH INSURANCE	-	-	-	-	-	Current PEBA rates & dependent elections plus 11.8% increase on 1/1/25. In FY25 City of IOP specific experience modifier load factor decreased from 1.098 to 1.000 effective 1/1/25.
302	10-5710.5007	WORKERS COMPENSATION	4,704	1,920	2,985	2,343	423	Based on current SCMIT rates (including an experience modifier) and forecasted salaries. The premium rate for BSOs was changed by SCMIT from the police rate to a lower rate.
303		SUBTOTAL BEACH SERVICE OFFICERS	95,816	138,636	142,168	35,693	(102,942)	
304		% Increase/(Decrease) from Prior Year	-1%	57%	3%	-74%		
305								
306		TOTAL GENERAL FUND EXPENDITURES	14,088,704	14,412,821	14,733,802	15,975,474	1,562,654	
307		% Increase/(Decrease) from Prior Year	17%	30%	2%	11%		
308								
309		NET INCOME BEFORE TRANSFERS	1,641,296	(470,786)	150,386	(1,284,935)	(814,149)	
310								
311	10-3900.4901	OPERATING TRANSFERS IN	1,242,166	1,515,634	1,515,634	2,451,740	936,106	Incls transfers in from Tourism funds for BSOs and Marina Parking Attendant (\$35.6k), 7 Police Officers (\$710.5k), Victims Advocate (\$3k), Police summer OT (\$20k), 8 Firefighters and 50% of Fire Inspector (\$809.4k), 3 Paramedics (\$313.3k), 50% of Public Wks fuel (\$47.5k) & temps (\$124k), Front Beach restroom attendant (\$28.3k) and Public Relations/Media Coordinator (\$39.7k from CVB 30% Funds) 2 CDL Drivers (\$166.3K) , 1 Code Enforcement Officer (\$79k) and STR Coordinator (\$75k)
312								
313	10-3900.5901	OPERATING TRANSFERS OUT	(2,574,397)	(1,044,848)	(1,044,848)	(1,166,806)	(121,958)	Transfers Out to Capital Projects Fund. (Will adjust as needed to cover GF expenses)
314		NET TRANSFERS IN/(OUT)	(1,332,231)	470,786	470,786	1,284,934	814,149	
315								
316		NET INCOME AFTER TRANSFERS	309,066	(0)	621,172	(0)	(0)	
317								
318		ENDING FUND BALANCE	4,552,921	4,552,921	5,174,094	5,174,093	1,692,567	

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1	Draft 3	CITY OF ISLE OF PALMS CAPITAL PROJECTS FUND							70
2	GL Number	Description	ACTUAL FY23	BUDGET FY24	FORECAST FY24	BUDGET FY25	INCREASE/ (DECREASE) FROM FY24 BUDGET	NOTES	
5	CAPITAL PROJECTS FUND REVENUES								
8	20-3450.4111	GRANT INCOME	10,442	2,833,100	1,422,600	2,024,300	(808,800)	FY25 incl a FEMA flood mitigation grant for an island residence (\$325.2k) and recognizes 50% of the \$2,170,600 Federal ARP grant. \$1.085 million (50% of total ARP award) was transferred in FY24 to the Marina for construction of the public dock while the remaining 50% will be used for the Waterway Blvd multi-use path. FY25 assumes grant will be recieved for Waterway total of \$990K split 62% (\$613.8.K)to Cap Fund and 38% to State ATax Fund (\$376.2K). FY25 also incl \$37.5k for physical agility testing equipment in the Fire Dept.	
9	20-3500.4501	MISCELLANEOUS REVENUE	-	-	-	-	-		
10	20-3500.4504	SALE OF ASSETS	-	-	-	-	-		
11	20-3500.4505	INTEREST INCOME	461,206	265,000	699,419	699,419	434,419	FY25 interest income based on last 12 months received. Forecast periods are 50% of FY25 Budget.	
12	20-3500.4512	BOND PROCEEDS	-	-	-	-	-	\$3.5 million GO Bond issued in January 2021 to fund Phase 3 drainage construction. Debt service expense is in the General Fund.	
13	20-3860.5805	MUNICIPAL LEASE PROCEEDS	-	-	-	-	-		
14	TOTAL CAPITAL PROJ REVENUES (N		471,648	3,098,100	2,122,019	2,723,719	(374,381)		
15	% Increase/(Decrease) from Prior \		-70%	94%	-32%	-12%			
17	GENERAL GOVERNMENT								
18	20-4140.5013	BANK SERVICE CHARGES	-	-	-	-	-		
19	20-4140.5024	IT EQUIP, SOFTWARE & SVCS	22,788	-	440	42,000	42,000	FY25 includes new telephone system for City Hall (\$30K)and replacement of tablets for City Council (\$12K)	
20	20-4140.5025	NON-CAPITAL TOOLS & EQUIPMEN	-	2,000	2,000	2,000	-	Provision for City Hall and Council Chamber furniture as needed	
21	20-4140.5026	MAINT & SERVICE CONTRACTS	1,109	13,692	13,692	14,472	780	Building maintenance contingency to proactively address issues as needed. Equals 1% (FY23-26) or 2% (FY27+) of City Hall building insured value. Split 50/50 Gen Govt/Building	
22	20-4140.5065	PROFESSIONAL SERVICES	-	-	-	-	-	City-wide Microsoft Office 365 previously budgeted here is now budgeted in the new IT Equip, Software & Svcs account	
23	20-4140.5085	CAPITAL OUTLAY	6,261	1,522,000	488,000	408,533	(1,113,467)	FY25 incl FEMA flood mitigation proj for island residence (\$325,200) is the second half of the project. (The entire project will be offset with grants). 1/3 of the planning of City Hall repair/renovation (\$83.3K). Forecast periods = 100% of Gen Govt capital needs per the 10-yr plan.	
24	SUBTOTAL GENERAL GOVT		30,158	1,537,692	504,132	467,005	(1,070,687)		
25	% Increase/(Decrease) from Prior \		-33%	3338%	-67%	-70%			
27	POLICE								
28	20-4440.5017	VEHICLE MAINTENANCE	-	-	-	-	-		
29	20-4440.5024	IT EQUIP, SOFTWARE & SVCS	-	49,000	49,000	-	(49,000)	Replace/reconfigure Police Dept servers per VC3 recommendation	
30	20-4440.5025	NON-CAPITAL TOOLS & EQUIPMEN	2,755	-	-	-	-	Building maintenance contingency to proactively address issues as needed. Equals 1% (FY23-26) or 2% (FY27+) of PSB insured value. PSB costs are split 50% with Fire	
31	20-4440.5026	MAINT & SERVICE CONTRACTS	12,164	62,500	62,500	62,500	-	Department	
32	20-4440.5041	UNIFORMS	-	-	-	-	-		
33	20-4440.5084	CONSTRUCTION IN PROGRESS	-	-	-	-	-		
34	20-4440.5085	CAPITAL OUTLAY	142,791	52,000	66,156	86,250	34,250	FY25 incl 1 patrol SUV (\$55K) & 1/2 of PD share for access contol system (\$31,250). Forecast periods = 50% of the annual Police Dept capital needs per the 10-yr plan.	
35	SUBTOTAL POLICE		157,709	163,500	177,656	148,750	(14,750)		
36	% Increase/(Decrease) from Prior \		69%	75%	9%	-9%			

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1	Draft 3	CITY OF ISLE OF PALMS CAPITAL PROJECTS FUND							71
2	GL Number	Description	ACTUAL FY23	BUDGET FY24	FORECAST FY24	BUDGET FY25	INCREASE/ (DECREASE) FROM FY24 BUDGET	NOTES	
38	FIRE								
39	20-4540.5009	DEBT SERVICE - PRINCIPAL	-	-	-	-	-		
40	20-4540.5011	DEBT SERVICE - INTEREST	-	-	-	-	-		
41	20-4540.5017	VEHICLE MAINTENANCE	-	-	-	-	-		
42	20-4540.5025	NON-CAPITAL TOOLS & EQUIPMEN	13,078	-	20,674	-	-	FY24 included unbudgeted purchase of Body Armor for Firefighters	
43	20-4540.5026	MAINT & SERVICE CONTRACTS	34,160	124,620	124,620	222,160	97,540	Includes provision for facility maintenance at PSB and Station #2. Equals 1% of insured building values for (FY23-26) and 2% for FY27+. FY25 includes elevation repair for Station 2 (\$64K) and HVAC replacement as needed (\$30k)	
44	20-4540.5063	RENT AND LEASES	-	-	-	-	-	FY20 included rental of construction/office trailer for use during PSB Fire Dept renovation	
45	20-4540.5065	PROFESSIONAL SERVICES	-	-	-	-	-		
46	20-4540.5084	CONSTRUCTION IN PROGRESS	-	-	-	-	-		
47	20-4540.5085	CAPITAL OUTLAY	173,862	206,000	206,000	56,250	(149,750)	FY25 includes Jaws of Life equipment -City's portion -5% (\$6K), equipment for accident extrications (\$10K), Door access controls at PSB (\$31,250)and two portable deck guns (\$9K) . Forecast periods = 50% of annual Fire Dept expenses per the 10-year cap plan not including Fire Engine Pumper	
48	SUBTOTAL FIRE		221,100	330,620	351,294	278,410	(52,210)		
49	% Increase/(Decrease) from Prior Year		-85%	-78%	6%	-16%			
50									
51	PUBLIC WORKS								
52	20-4640.5017	VEHICLE MAINTENANCE	-	-	-	-	-		
53	20-4640.5025	NON-CAPITAL TOOLS & EQUIPMEN	-	-	-	-	-		
54	20-4640.5026	MAINT & SERVICE CONTRACTS	14,833	16,121	16,121	17,040	919	Provision for facilities maintenance = 1% (FY25-FY26) or 2% (FY27+) of insured building value including wash station.	
55	20-4640.5063	RENT AND LEASES	-	15,000	15,000	-	(15,000)		
56	20-4640.5065	PROFESSIONAL SERVICES	-	-	-	-	-		
57	20-4640.5084	CIP PHASE 3 DRAINAGE	848,666	1,331,000	646,000	250,000	(1,081,000)	Drainage improvement on Palm Blvd between 38th and 41st. Funded by \$1.1M ARP & \$1M state budget allocation (Moved from FY24 to FY26 & \$1M to \$2.1M. FY25 \$250K and FY26 \$1,850M)	
58	20-4640.5085	CAPITAL OUTLAY	23,536	685,000	685,000	70,000	(615,000)	FY25 includes purchase of mini excavator (\$50K), fuel dispenser (\$20K). City is seeking hazard mitigation grant funds to offset this cost but if the grant is not awarded, Federal ARP funds on hand can be used. Forecast periods = 50% of Public Works 10 Year Capital Plan totals for non-drainage related capital expenses.	
59	20-4640.5086	DRAINAGE	58,229	1,100,000	100,000	1,030,000	(70,000)	Includes annual provisions for drainage contingency (\$100k) and 62% of the Waterway Blvd multi-use path elevation project (\$930k).	
60	SUBTOTAL PUBLIC WORKS		945,263	3,147,121	1,462,121	1,367,040	(1,780,081)		
61	% Increase/(Decrease) from Prior Year		38%	359%	-54%	-57%			
62									
63	BUILDING								
64	20-4740.5025	NON-CAPITAL TOOLS & EQUIPMEN	1,325	-	2,618	-	-		
65	20-4740.5026	MAINT & SERVICE CONTRACTS	591	13,692	13,692	14,472	780	Building maintenance contingency to proactively address issues as needed - calculated as 1% (FY23-FY26) or 2% (FY27+) of City Hall building insured value. Split 50/50 Gen Govt/Building	
66	20-4740.5085	CAPITAL OUTLAY	-	10,000	10,000	-	(10,000)	FY25 includes \$10k for HVAC replacements if needed. Forecast periods = 100% of Building Dept needs per the 10-yr plan.	
67	SUBTOTAL BUILDING		1,916	23,692	26,310	14,472	(9,220)		
68	% Increase/(Decrease) from Prior Year			569%	11%	-39%			
69									
70	RECREATION								
71	20-4840.5024	IT EQUP, SOFTWARE & SVCS	13,027	37,000	37,000	18,500	(18,500)	Computer server for security cameras (\$18.5K)	
72	20-4840.5025	NON-CAPITAL TOOLS & EQUIPMEN	-	7,500	7,500	7,500	-	Provision for Fitness Room equipment	

	A	B	M	N	Q	S	T	Z	
1	Draft 3	CITY OF ISLE OF PALMS CAPITAL PROJECTS FUND							72
2	GL Number	Description	ACTUAL FY23	BUDGET FY24	FORECAST FY24	BUDGET FY25	INCREASE/ (DECREASE) FROM FY24 BUDGET	NOTES	
73	20-4840.5026	MAINT & SERVICE CONTRACTS	24,070	42,855	42,855	116,019	73,164	Provision for facilities maintenance = .5% (FY25-FY26) (\$66k)or 1% (FY27+) of insured building value. A lesser maintenance % used for Rec Dept as this Dept has full-time maintenance staff. FY25 includes painting (\$50K)and FY26 includes roof repairs (\$30K).	
74	20-4840.5085	CAPITAL OUTLAY	162,001	135,000	135,000	104,667	(30,333)	Lift for changing lights and tiles(\$15K), 19% cost of Playground (\$57.6K), flooring High Tide room (\$32K). Forecast period annual amounts = 50% of 10 Year Capital Plan Recreation totals.	
75	SUBTOTAL RECREATION		199,098	222,355	222,355	246,686	24,331		
76	% Increase/(Decrease) from Prior		137%	165%		11%			
77									
78									
79	TOTAL CAPITAL PROJECTS FUND EXPENDITURES		1,555,244	5,424,980	2,743,868	2,522,364	(2,902,616)		
80	% Increase/(Decrease) from Prior		-36%	124%	-49%	-54%			
81									
82	NET INCOME BEFORE TRANSFERS		(1,083,596)	(2,326,880)	(621,849)	201,355	2,528,235		
83									
84	TRANSFERS								
85	20-3900.4901	OPERATING TRANSFERS IN	2,471,375	1,044,848	1,044,848	1,166,806	121,958		
86	20-3900.5901	OPERATING TRANSFERS OUT	-	(1,085,300)	(1,085,300)	-	1,085,300	In FY24, transfer 50% of Federal American Rescue Plan (ARP) Funds held in the Cap Projects Fund to Marina (\$1,085,300) for approximately 2/3rds of the cost to build a new Public Dock.	
87	NET TRANSFERS IN/(OUT)		2,471,375	(40,452)	(40,452)	1,166,806	1,207,258		
88									
89	NET INCOME AFTER TRANSFERS		1,387,779	(2,367,332)	(662,301)	1,368,161	3,735,493		
90									
91	ENDING FUND BALANCE		12,459,398	10,092,066	11,797,097	13,165,258			

	A	B	M	N	Q	S	T	Z
1	Draft 3	CITY OF ISLE OF PALMS MUNICIPAL ACCOMMODATIONS TAX FUND						73
2	GL Number	Description	ACTUAL FY23	BUDGET FY24	FORECAST FY24	BUDGET FY25	INCREASE/ (DECREASE) FROM FY24 BUDGET	NOTES
5	MUNICIPAL ACCOMMODATIONS TAX FUND REVENUES							
6	30-3450.4105	ACCOM. FEE REVENUE	1,869,571	1,680,000	1,827,201	1,644,481	(35,519)	FY25 budget based on 90% of most recent 12 month actual collections. Long-term forecast assumes 2% annual increase.
7	30-3450.4106	COUNTY ACC. FEE REVENUE	751,634	657,000	736,042	662,438	5,438	FY25 budget based on 90% of most recent 12 month actual collections. Long-term forecast assumes 2% annual increase.
8	30-3450.4111	GRANT INCOME	-	-	-	-	-	
9	30-3500.4504	SALE OF ASSETS	-	-	7,213	-	-	
10	30-3500.4505	INTEREST INCOME	102,396	59,000	151,898	151,898	92,898	FY25 interest income based on last 12 months received. Forecast periods are 50% of FY25 Budget.
11	30-3860.4530	SBITA FINANCING	31,751	-	31,751	35,000	35,000	Software Subscriptions GASB 96
12		TOTAL REVENUES (NO TRANSFERS)	2,755,351	2,396,000	2,754,105	2,493,817	97,817	
13		% Increase/(Decrease) from Prior \	8%	-6%	15%	4%		
14								
15	GENERAL GOVERNMENT							
16	30-4120.5009	DEBT SERVICE - PRINCIPAL	84,000	-	-	-	-	Rec Bond paid off in FY23. FY26+ includes 50% debt service on City Hall renovation/construction GO bond \$4M.
17	30-4120.5011	DEBT SERVICE - INTEREST	1,411	-	-	-	-	Rec Bond paid off in FY23. FY26+ includes 50% debt service on City Hall renovation/construction GO bond \$4M.
18	30-4120.5013	BANK SERVICE CHARGES	-	-	-	-	-	
19	30-4120.5020	ELECTRIC AND GAS	386	400	400	400	-	
20	30-4120.5024	IT EQUP, SOFTWARE & SVCS	52	97,000	97,000	50,000	(47,000)	FY25 includes online STR permitting module (\$15k) and a provision for additional property mgt software (\$35k) if needed. Moved Rentalscape STR compliance software (\$42k) to SBITA as defined in GASB 96.
21	30-4120.5025	NON-CAPITAL TOOLS & EQUIPMEN	-	-	-	-	-	
22	30-4120.5026	MAINT & SERVICE CONTRACTS	25,476	52,000	52,000	52,000	-	Provision for annual trimming of all roadside palm trees between Breach Inlet and 57th Ave + 19 Palm at Rec Dept (\$34k) and install or refinish approx 3 streetprint crosswalks (\$18k)
23	30-4120.5054	STREET SIGNS	14,899	25,000	25,000	10,000	(15,000)	Parking management outsourced. FY25 replacement signs as needed (resident parking only, parallel parking only, beach parking). Includes funds to add/repl new beach path signs.
24	30-4120.5061	ADVERTISING	-	-	-	-	-	
25	30-4120.5065	PROFESSIONAL SERVICES	-	15,000	15,000	-	(15,000)	
26	30-4120.5079	MISC. & CONTINGENCY EXP	14,878	35,000	35,000	32,000	(3,000)	In FY25 (\$24k) contract for holiday decorations including installation of Front Beach lights and holiday tree, all bulbs and supplies and storage (relieving the City of the cost of 2 storage units). Provision for lighting oak trees at end of the IOP Connector (\$5k), US flags (\$3k).
27	30-4120.5085	CAPITAL OUTLAY	-	416,000	125,000	83,333	(332,667)	1/3 of the planning of City Hall repair/renovation (\$83.3K)
28		SUBTOTAL GENERAL GOVT	141,104	640,400	349,400	227,733	(412,667)	
29		% Increase/(Decrease) from Prior \	-3%	339%	-45%	-64%		
31	POLICE							
32	30-4420.5021	TELEPHONE/CABLE	9,929	9,000	9,000	9,000	-	Comcast service for IOP Connector camera feed. Added new camera facing northbound on Palm, IOP Marina and Sea Cabin Pier.
33	30-4420.5025	NON-CAPITAL TOOLS & EQUIPMEN	-	-	-	-	-	
34	30-4420.5026	MAINT & SERVICE CONTRACTS	9,762	12,000	12,000	14,000	2,000	Covers pooper scooper stations, supplies and repair/replacements as needed by Animal Control.
35	30-4420.5065	PROFESSIONAL SERVICES	-	-	-	-	-	
36	30-4420.5067	CONTRACTED SERVICES	14,791	33,000	33,000	60,000	27,000	Provision for Charleston County Sheriff Deputies assistance. Includes additional support cost shared with IOP County Park. Hourly rate increased to \$65/\$77 for holidays from \$47/65.
37	30-4420.5084	CONSTRUCTION IN PROGRESS	-	-	-	-	-	
38	30-4420.5085	CAPITAL OUTLAY	49,546	63,500	103,680	55,000	(8,500)	FY25 includes 1 SUV repl (\$55k). Forecast periods = 20% of the annual Police Dept capital needs per the 10-yr plan.
39		SUBTOTAL POLICE	84,027	117,500	157,680	138,000	20,500	
40		% Increase/(Decrease) from Prior \	189%	304%	34%	17%		
42	FIRE							
43	30-4520.5009	DEBT SERVICE - PRINCIPAL	81,449	82,752	82,752	84,076	1,324	Debt service for new Fire engine. FY27+includes new purchase for FY26 Ladder Fire Engine Truck.
44	30-4520.5011	DEBT SERVICE - INTEREST	12,508	11,205	11,205	9,881	(1,324)	Debt service for new Fire engine. FY27+includes new purchase for FY26 Ladder Fire Engine Truck.
45	30-4520.5025	NON-CAPITAL TOOLS & EQUIPMEN	2,807	-	-	-	-	
46	30-4520.5026	MAINT & SERVICE CONTRACTS	-	-	525	-	-	

	A	B	M	N	Q	S	T	Z
1	Draft 3	CITY OF ISLE OF PALMS MUNICIPAL ACCOMMODATIONS TAX FUND						74
2	GL Number	Description	ACTUAL FY23	BUDGET FY24	FORECAST FY24	BUDGET FY25	INCREASE/ (DECREASE) FROM FY24 BUDGET	NOTES
47	30-4520.5084	CONSTRUCTION IN PROGRESS	-	-	-	-	-	
48	30-4520.5085	CAPITAL OUTLAY	86,730	156,000	156,000	183,000	27,000	FY25 includes 1/3 of local share new Rescue Boat (\$100K), Sea-Doo Jet Ski (\$18K), and Door access controls for Station No. 2 (\$65K). Forecast periods = 20% of the annual Fire Dept capital needs per the 10-yr plan.
49	SUBTOTAL FIRE		183,494	249,957	250,482	276,957	27,000	
50	% Increase/(Decrease) from Prior		-32%	-7%	0%	11%		
52	PUBLIC WORKS							
53	30-4620.5026	MAINT & SERVICE CONTRACTS	12,966	29,000	29,000	44,000	15,000	Charleston Co solid waste disposal fees on Front Beach compactor and beach trash dumpsters (\$9,000), right of way maintenance (\$6,000), beach path maint (\$2,500), additional mowing of underbrush/limbs in busy season (\$10,000) and wayfinding sign maint (\$1,500), city owned road patch as needed (\$15K).
54	30-4620.5054	STREET SIGNS	2,562	-	1,257	1,500	1,500	
55	30-4620.5063	RENT AND LEASES	-	-	4,406	-	-	
56	30-4620.5065	PROFESSIONAL SERVICES	-	-	-	-	-	
57	30-4620.5067	CONTRACTED SERVICES	8,000	-	-	-	-	
58	30-4620.5079	MISC. & CONTINGENCY EXP	-	-	-	-	-	
59	30-4620.5084	CONSTRUCTION IN PROGRESS	121,095	-	-	-	-	Drainage Phase 4
60	30-4620.5085	CAPITAL OUTLAY	23,530	120,000	45,000	110,000	(10,000)	FY25 includes 100% of City's cost for undergrounding elec lines (\$75k) and hopper for 2016 Ford 350 (\$35K). Forecast periods = 20% of Public Works 10 Year Capital Plan totals for non-drainage related capital expenses.
61	30-4620.5086	DRAINAGE	74,000	197,804	197,804	195,804	(2,000)	Includes annual ditch maintenance (\$196-199k per year)
62	SUBTOTAL PUBLIC WORKS		242,153	346,804	277,467	351,304	4,500	
63	% Increase/(Decrease) from Prior		-55%	-36%	-20%	1%		
65	RECREATION							
66	30-4820.5025	NON-CAPITAL TOOLS & EQUIPMEN	-	-	-	9,000	9,000	FY25 includes Bookwalk program - portable book frames (\$5K) and book rentals (\$4K).
67	30-4820.5026	MAINT & SERVICE CONTRACTS	-	-	-	-	-	
68	30-4820.5085	CAPITAL OUTLAY	50,000	91,000	91,000	97,667	6,667	FY25 includes replacement of Rec Dept Truck(\$40k) and 19% cost of playground (\$57.65K). Forecast period annual amts = 20% of 10 Yr Cap Plan totals
69	SUBTOTAL RECREATION		50,000	91,000	91,000	106,667	15,667	
70	% Increase/(Decrease) from Prior Year							
72	FRONT BEACH AND PARKING MANAGEMENT							
73	30-5620.5010	PRINT AND OFFICE SUPPLIES	8,909	20,800	20,800	-	(20,800)	Municipal PCI parking management outsourced
74	30-5620.5013	BANK SERVICE CHARGES	69,192	70,000	70,000	-	(70,000)	Municipal PCI parking management outsourced
75	30-5620.5020	ELECTRIC AND GAS	41,633	42,000	42,000	42,000	-	Landscape lighting in Front Beach area
76	30-5620.5021	TELEPHONE/CABLE	2,580	4,000	4,000	2,000	(2,000)	Internet service for Code enforcement tablets (\$2,000).
77	30-5620.5022	WATER AND SEWER	3,487	5,500	5,500	3,500	(2,000)	Irrigation
78	30-5620.5024	IT EQUIP, SOFTWARE & SVCS	14,290	66,000	34,249	8,000	(58,000)	NetCertPro mgt of City-wide traffic camera system, incl maint and add'l cameras at Marina, Breach Inlet and JLong & Ocean (8k). FY24 forecast based on Veris Maturity Analysis schedule for T2 System SBITA as defined in GASB 96.
79	30-5620.5025	NON-CAPITAL TOOLS & EQUIPMEN	625	8,000	8,000	3,000	(5,000)	Provision for surveillance camera replacements if needed (\$3k).
80	30-5620.5026	MAINT & SERVICE CONTRACTS	13,845	43,500	43,500	28,500	(15,000)	Sidewalks (\$5k) parking lot (\$10k), irrig (\$2.5k), lighting (\$2.5k), benches/cans (\$2k), road patch (\$5k), surveill camera maint (\$1.5k).
81	30-5620.5027	MACHINE/EQUIPMENT REPAIR	9,838	16,000	16,000	-	(16,000)	Includes annual Parkeon maintenance contract for 18 kiosks
82	30-5620.5041	UNIFORMS	1,052	5,000	5,000	2,000	(3,000)	BSO uniforms
83	30-5620.5054	STREET SIGNS	7,456	7,500	7,500	2,000	(5,500)	Replace Front Beach parking signs as needed.

	A	B	M	N	Q	S	T	Z
1	Draft 3	CITY OF ISLE OF PALMS MUNICIPAL ACCOMMODATIONS TAX FUND						75
2	GL Number	Description	ACTUAL FY23	BUDGET FY24	FORECAST FY24	BUDGET FY25	INCREASE/ (DECREASE) FROM FY24 BUDGET	NOTES
84	30-5620.5062	INSURANCE	887	1,100	1,236	1,800	700	Property & liability coverage on parking kiosks, lights and fixtures in Front Beach area
85	30-5620.5065	PROFESSIONAL SERVICES	856	2,000	2,000	-	(2,000)	Municipal PCI parking management outsourced
86	30-5620.5067	CONTRACTED SERVICES	16,800	18,000	18,000	18,000	-	Beach recycling collection per contract
87	30-5620.5079	MISC. & CONTINGENCY EXP	7,092	7,500	7,500	1,000	(6,500)	Provision for unanticipated costs.
88	30-5620.5085	CAPITAL OUTLAY	71,051	-	31,751	-	-	T2 System SBITA as defined in GASB 96. FY24 forecast based on Veris Maturity Analysis Schedule
89	SUBTOTAL FR BEACH/PKG MGT		269,594	316,900	317,036	111,800	(205,100)	
90	% Increase/(Decrease) from Prior		8%	27%	0%	-65%		
91								
92	TOTAL MUNI ATAX FUND EXPENDITURES		970,372	1,762,561	1,443,065	1,212,461	(550,100)	
93	% Increase/(Decrease) from Prior		-21%	43%	-18%	-31%		
94								
95	NET INCOME BEFORE TRANSFERS		1,784,979	633,439	1,311,040	1,281,356	647,917	
96								
97	TRANSFERS							
98	30-3900.4901	OPERATING TRANSFERS IN	-	-	-	-	-	
99	30-3900.5901	OPERATING TRANSFERS OUT	(583,050)	(979,433)	(979,433)	(1,114,195)	(134,762)	Includes transfers to General Fund for 3 firefighters (\$303k), 3 police officers (\$293k) and 50% of Pub Works fuel (\$47.5k) & temp labor (\$124k) and 1 CDL Driver (\$88.5k). FY25 incl transfers to Marina fund of \$83k for 50% of cost to improve T-Dock on ICW, \$50k for Marina green space, \$50K for Marina Maint and \$75k resurface City's portion of reconfig parking lot. In FY27, \$225k for 50% of bulkhead recoating if necessary.
100	NET TRANSFERS IN/(OUT)		(583,050)	(979,433)	(979,433)	(1,114,195)	(134,762)	
101								
102	NET INCOME AFTER TRANSFERS		1,201,929	(345,994)	331,607	167,161	513,156	
103								
104	ENDING FUND BALANCE		3,685,072	3,339,078	4,016,679	4,183,841		

	A	B	M	N	Q	S	T	Z	
1	Draft 3	CITY OF ISLE OF PALMS HOSPITALITY TAX FUND							76
2	GL Number	Description	ACTUAL FY23	BUDGET FY24	FORECAST FY24	BUDGET FY25	INCREASE/ (DECREASE) FROM FY24 BUDGET	NOTES	
5	HOSPITALITY TAX FUND REVENUES								
6	35-3450.4108	HOSPITALITY TAX	1,354,621	1,178,000	1,438,859	1,294,973	116,973	FY25 budget based on 90% of most recent 12 month actual collections. Long-term forecast assumes 2% annual increase.	
7	35-3500.4504	SALE OF ASSETS	-	-	-	-	-		
8	35-3500.4505	INTEREST INCOME	56,546	33,000	87,352	87,352	54,352		
9	TOTAL REVENUES (NO TRANSFERS)		1,411,167	1,211,000	1,526,211	1,382,325	171,325		
10	% Increase/(Decrease) from Prior Ye:		23%	5%	26%	14%			
12	GENERAL GOVERNMENT								
13	35-4120.5009	DEBT SERVICE - PRINCIPAL	144,000	150,000	150,000	159,000	9,000	60% of Debt service on Fire Station 2 GO bond. Maturity date is 1/1/26. FY27+includes FY26 purchase PW rear & side loaders for.	
14	35-4120.5011	DEBT SERVICE - INTEREST	11,618	8,911	8,911	6,091	(2,820)	60% of Debt service on Fire Station 2 GO bond. Maturity date is 1/1/26. FY27+includes FY26 purchase PW rear & side loaders for.	
15	SUBTOTAL GENERAL GOVT		155,618	158,911	158,911	165,091	6,180		
16	% Increase/(Decrease) from Prior Ye:		4%	7%		4%			
18	POLICE								
19	35-4420.5009	DEBT SERVICE - PRINCIPAL	37,219	38,447	38,447	39,715	1,268	Debt service on Axon body worn and In-car camera system	
20	35-4420.5011	DEBT SERVICE - INTEREST	12,627	11,400	11,400	10,131	(1,269)	Debt service on Axon body worn and In-car camera system	
21	35-4420.5024	IT EQUIP, SOFTWARE & SVCS	38,126	15,000	15,000	15,000	-	Police Use-of-Force and De-escalation training software maintenance and repairs as needed (\$3K) & radios (in-car & walkies flash upgrade)(\$12K)	
22	35-4420.5025	NON-CAPITAL TOOLS & EQUIPMENT	598	2,000	2,000	2,000	-	Body camera equipment replacements as needed	
23	35-4420.5065	PROFESSIONAL SERVICES	-	-	-	-	-		
24	35-4420.5085	CAPITAL OUTLAY	17,491	57,000	57,000	88,500	31,500	FY25 includes replacement of Patrol SUV (\$55k). Includes UTV for beach services (\$22K) & 1/2 of public safety drone (\$11.5K). Forecast periods = 10% of the annual Police Dept capital needs per the 10-yr plan.	
25	SUBTOTAL POLICE		106,061	123,847	123,847	155,346	31,499		
26	% Increase/(Decrease) from Prior Ye:		-78%	-74%		25%			
28	FIRE								
29	35-4520.5025	NON-CAPITAL TOOLS & EQUIPMENT	25,023	80,000	80,000	71,500	(8,500)	Annual provision for bunker gear \$45,000- this covers all personal protective equipment and accounts for new policy of 2 sets of gear for each employee, and 6 new paramedics. Provision for hose & appliances \$9,000 to cover requirements for automatic aid. Includes training room technologies (\$17.5K)	
30	35-4520.5085	CAPITAL OUTLAY	133,859	176,000	176,000	126,000	(50,000)	FY25 includes replacement of ATV for beach patrol (\$26K) and 1/3 of local share new Rescue Boat (\$100K). Forecast periods = 10% of Fire Dept 10-yr cap plan.	
31	SUBTOTAL FIRE		158,882	256,000	256,000	197,500	(58,500)		
32	% Increase/(Decrease) from Prior Ye:		191%	370%		-23%			
34	PUBLIC WORKS								
35	35-4620.5026	MAINT & SERVICE CONTRACTS	145,408	193,800	193,800	233,800	40,000	City-wide landscaping contract = approx \$70,500/year (base price). Add'l provision provides avail funds for improved landscaping/irrig. This line item is managed by the Asst Public Works Director. Incls right-of-way maintenance 21st-41st. FY25 includes (\$40K) for Rec Dept landscaping assistance.	
36	35-4620.5067	CONTRACTED SERVICES	92,705	70,000	135,019	92,000	22,000	Covers street sweeping contract (Connector, Ocean Blvd, Palm Blvd (\$16K)) + commercial dumpster service increased for higher frequency of collection (\$66K). FY25 includes CARTA shuttle contribution. FY24 was (\$8K), FY25 increased to (\$10K).	
37	35-4620.5085	CAPITAL OUTLAY	123,891	65,000	73,046	38,000	(27,000)	FY25 includes replacement of Ford F150, Public Works Director's Truck. Forecast periods = 10% of Pub Wks 10 Year Cap Plan totals for non-drainage related capital expenses.	
38	35-4620.5086	DRAINAGE	-	-	-	-	-		
39	SUBTOTAL PUBLIC WORKS		362,004	328,800	401,865	363,800	35,000		
40	% Increase/(Decrease) from Prior Ye:		52%	38%	22%	11%			

	A	B	M	N	Q	S	T	Z	
1	Draft 3	CITY OF ISLE OF PALMS HOSPITALITY TAX FUND							77
2	GL Number	Description	ACTUAL FY23	BUDGET FY24	FORECAST FY24	BUDGET FY25	INCREASE/ (DECREASE) FROM FY24 BUDGET	NOTES	
42	BUILDING								
43	35-4720.5010	PRINT AND OFFICE SUPPLIES	338	-	55	-	-		
44	35-4720.5013	BANK SERVICE CHARGES	-	-	-	-	-		
45		SUBTOTAL BUILDING	338	-	55	-	-		
46		% Increase/(Decrease) from Prior Year							
47									
48	RECREATION								
49	35-4820.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	-	-	-	-		
50	35-4820.5085	CAPITAL OUTLAY	105,262	85,000	85,000	12,500	(72,500)	FY25 incl golf cart (\$12.5K). Forecast period annual amts = 10% of 10 Yr Capital Plan totals. FY25 also includes \$50k to rehab the Breach Inlet boat ramp.	
51	35-4830.5092	SPECIAL ACTIVITIES/EVENTS	37,308	45,500	45,500	47,500	2,000	Holiday Fest (\$27k), Front Beach Fest (\$16,500) and Sand Sculpting (\$4,000).	
52		SUBTOTAL RECREATION	142,569	130,500	130,500	60,000	(70,500)		
53		% Increase/(Decrease) from Prior Year:	268%	237%		-54%			
54									
55	FRONT BEACH AND PARKING MANAGEMENT								
56	35-5620.5026	MAINT & SERVICE CONTRACTS	1,223	20,000	20,000	10,000	(10,000)	Maintenance and repairs to parking lot as needed (\$10k).	
57	35-5620.5085	CAPITAL OUTLAY	26,749	75,000	75,000	-	(75,000)	Add or replace public art in FY26 (\$10k) and replace parking kiosks in FY28 (\$30k)	
58		SUBTOTAL FR BEACH/PKG MGT	27,972	95,000	95,000	10,000	(85,000)		
59		% Increase/(Decrease) from Prior Year					-		
60									
61		TOTAL HOSPITALITY TAX FUND EXPENDITURES	953,445	1,093,058	1,166,178	951,737	(141,321)		
62		% Increase/(Decrease) from Prior Year:	-1%	13%	7%	-13%			
63									
64		NET INCOME BEFORE TRANSFERS	457,722	117,942	360,032	430,588	312,646		
65									
66		TRANSFERS							
67	35-3900.5901	OPERATING TRANSFERS OUT	(266,214)	(277,728)	(277,728)	(528,642)	(250,914)	Includes transfers to General Fund for 2 police officers including livability officer (\$218k), 2 firefighter and 50% of Fire Inspector (\$234.3k), 1 CDL Driver (\$78K).	
68		NET TRANSFERS IN/(OUT)	(266,214)	(277,728)	(277,728)	(528,642)	(250,914)		
69									
70		NET INCOME AFTER TRANSFERS	191,508	(159,786)	82,304	(98,055)	61,731		
71									
72		ENDING FUND BALANCE	1,006,896	847,109	1,089,200	991,145			

	A	B	M	N	Q	S	T	Z	
1	Draft 3	CITY OF ISLE OF PALMS STATE ACCOMMODATIONS TAX FUND							78
2	GL Number	Description	ACTUAL FY23	BUDGET FY24	FORECAST FY24	BUDGET FY25	INCREASE/ (DECREASE) FROM FY24 BUDGET	NOTES	
5	STATE ACCOMMODATIONS TAX FUND REVENUES								
6	50-3450.4105	ACCOMMODATIONS TAX-RELATED	2,414,112	2,129,400	2,368,171	2,131,354	1,954	Budget based on 90% of actual last 12 month revenues. Long-term forecast increases by 2% per year.	
7	50-3450.4107	ACCOMMODATIONS TAX-PROMO	1,114,201	982,800	1,093,001	986,503	3,703	Budget based on 90% of actual last 12 month revenues. Long-term forecast increases by 2% per year.	
8	50-3450.4111	GRANT INCOME			12,352	376,200	376,200	Body Armor Assistance Grant. FY25 assumes grant will be recieved for Waterway total of \$990K split 62% (\$613.8.K)to Cap Fund and 38% to State ATax Fund (\$376.2K).	
9	50-3500.4501	MISCELLANEOUS INCOME	-	-	-	-	-		
10	50-3500.4504	SALE OF ASSETS	-	-	-	-	-		
11	50-3500.4505	INTEREST INCOME	130,902	76,000	250,233	250,233	174,233		
12	TOTAL REVENUES (NO TRANSFERS)		3,659,215	3,188,200	3,723,757	3,744,290	556,090		
13	% Increase/(Decrease) from Prior Y		10%	37%	17%	17%			
15	GENERAL GOVERNMENT								
16	50-4120.5013	BANK SERVICE CHARGES	-	-	-	-	-		
17	50-4120.5022	WATER AND SEWER	938	1,000	1,000	600	(400)	Irrigation at Breach Inlet sign	
18	50-4120.5025	NON-CAPITAL TOOLS & EQUIPMEN	-	8,000	8,000	6,000	(2,000)	Add/replace/maintain benches, etc at Carmen R Bunch and Leola Hanbury parks (\$1k) and provision for addition/maintenance of beach wheelchairs (\$5k)	
21	50-4120.5077	PROGRAMS/SPONSORSHIPS	108,207	95,000	95,000	95,000	-	Provison for events and sponsorships approved by the Accommodations Tax Advisory Committee (\$50,000) and July 4th Fireworks show (\$45K).	
22	50-4120.5079	MISCELLANEOUS	-	1,000	1,000	1,000	-		
23	50-4120.5085	CAPITAL OUTLAY	-	-	-	108,333	108,333	FY25 includes IOP Message Board (\$25K) and 1/3 of the planning of City Hall repair/renovation (\$83.3K)	
24	50-4120.5090	TOURISM PROMOTION EXP	1,105,340	976,800	976,800	979,259	2,459	Includes State-mandated 30% transfer (\$986,503 less \$22,605 for City's new Public Relations & Tourism Coordinator) to one or more DMOs (Designated Marketing Organizations) that have an "existing, ongoing tourism promotion program" or a DMO that can demonstrate that "it can develop an effective tourism promotion program". City Council could continue to designate the Charleston Area CVB/Explore Charleston as the City's only DMO and/or designate another organization that meets the State's requirements. Also includes \$15k for City Hall visitor T-shirt program.	
25	SUBTOTAL GENERAL GOVT		1,214,484	1,081,800	1,081,800	1,190,192	108,392		
26	% Increase/(Decrease) from Prior Y		9%	42%		10%			
28	POLICE								
29	50-4420.5025	NON-CAPITAL TOOLS & EQUIPMEN	12,555	11,000	11,000	25,000	14,000	Body armor as needed (\$7.5k). FY25 includes training room upgrades (\$17.5k)	
30	50-4420.5026	MAINT & SERVICE CONTRACTS	-	-	-	-	-		
31	50-4420.5065	PROFESSIONAL SERVICES	-	-	-	-	-		
32	50-4420.5084	CONSTRUCTION IN PROGRESS	-	-	-	-	-		
33	50-4420.5085	CAPITAL OUTLAY	67,202	53,600	53,600	82,921	29,321	FY25 incls a UTV (\$22K),1/2 of public safety drone (\$11.5K), New Tasers (\$18K) & 1/2 of PD share for access control system (\$31,250). Forecast periods = 20% of the annual Police Dept capital needs per the 10-yr plan	
34	SUBTOTAL POLICE		79,758	64,600	64,600	107,921	43,321		
35	% Increase/(Decrease) from Prior Y		-28%	-70%		67%			
37	FIRE								
38	50-4520.5009	DEBT SERVICE - PRINCIPAL	80,957	82,439	82,439	83,947	1,509	Debt service for new 75' ladder truck. FY29+ includes new purchase for FY28 Pumper Fire Engine Truck.	
39	50-4520.5011	DEBT SERVICE - INTEREST	10,958	9,476	9,476	7,967	(1,509)	Debt service for new 75' ladder truck. FY29+ includes new purchase for FY28 Pumper Fire Engine Truck.	
40	50-4520.5025	NON-CAPITAL TOOLS & EQUIPMEN	-	-	-	-	-		
41	50-4520.5026	MAINT & SERVICE CONTRACTS	-	-	-	-	-		
42	50-4520.5084	CONSTRUCTION IN PROGRESS	-	-	-	-	-		
43	50-4520.5085	CAPITAL OUTLAY	44,116	20,000	20,000	153,250	133,250	FY25 includes door access controls at PSB (\$31,250), 1/3 of local share new Rescue Boat (\$100K) and training mannequins (\$22K). Forecast periods = 20% of the annual Fire Dept capital needs per the 10-yr plan.	
44	SUBTOTAL FIRE		136,031	111,915	111,915	245,165	133,250		
45	% Increase/(Decrease) from Prior Y		-34%	-73%		119%			

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1	Draft 3	CITY OF ISLE OF PALMS STATE ACCOMMODATIONS TAX FUND						79
2	GL Number	Description	ACTUAL FY23	BUDGET FY24	FORECAST FY24	BUDGET FY25	INCREASE/ (DECREASE) FROM FY24 BUDGET	NOTES
47	PUBLIC WORKS							
48	50-4620.5026	MAINT & SERVICE CONTRACTS	-	-	-	-	-	
49	50-4620.5065	PROFESSIONAL SERVICES	-	-	-	-	-	
50	50-4620.5079	MISCELLANEOUS	3,939	7,500	7,500	7,500	-	Annual provision for beach trash cans.
51	50-4620.5085	CAPITAL OUTLAY	36,500	615,000	200,000	570,000	(45,000)	Includes approx 38% of the Waterway Blvd multi-use path elevation project (\$570k). Forecast periods = 20% of Public Works 10 Year Capital Plan totals for non-drainage related capital expenses.
52	SUBTOTAL PUBLIC WORKS		40,439	622,500	207,500	577,500	(45,000)	
53	% Increase/(Decrease) from Prior Y		390%	1535%	-67%	-7%		
54								
55	RECREATION							
57	50-4820.5026	MAINT & SERVICE CONTRACTS	-	-	-	-	-	
58	50-4820.5085	CAPITAL OUTLAY	112,658	135,000	135,000	57,667	(77,333)	FY25 incl 19% cost of playground (\$57.6K). Forecast period annual amts = 20% of 10 Yr Cap Plan totals
59	50-4830.5092	SPECIAL ACTIVITIES	6,837	16,500	16,500	16,500	-	Connector Run (\$7,500), Easter egg hunt (\$4,500), music event (\$4,500).
60	SUBTOTAL RECREATION		119,495	151,500	151,500	74,167	(77,333)	
61	% Increase/(Decrease) from Prior Y		1075%	1195%		-51%		
62								
63	FRONT BEACH AND FRONT BEACH RESTROOMS							
64	50-5620.5020	ELECTRIC AND GAS	747	700	700	750	50	
65	50-5620.5022	WATER AND SEWER	12,009	12,000	12,000	12,500	500	Includes outside showers
66	50-5620.5026	MAINT & SERVICE CONTRACTS	21,013	45,000	45,000	45,000	-	Includes \$20,000 for maintenance of public restrooms and \$25,000 to rehab approx 250 Lft of white fencing in front beach areas (FY23-FY26).
67	50-5620.5044	CLEANING/SANITARY SUPPLY	8,909	11,000	11,000	11,000	-	Supplies for front beach restrooms
68	50-5620.5062	INSURANCE	8,921	10,000	10,911	13,200	3,200	
69	50-5620.5065	PROFESSIONAL SERVICES	-	80	80	80	-	Backflow tests
70	50-5620.5067	CONTRACTED SERVICES	108,588	125,000	125,000	125,000	-	Includes \$40k for year-round cleaning and maintenance of public restrooms and \$85k year-round business district (on street) & beach trash collection. Cost of PT attendant (\$23k) is now included in the General Fund, but offset by a Transfer In from the State Atax Fund.
73	50-5620.5085	CAPITAL OUTLAY	25,108	70,000	70,000	170,000	100,000	FY25 - FY26 includes \$70k per year to repair 4500 linear ft of sidewalks on Ocean Blvd between 10th and 14th (1/5 or 900 linear ft per year). Resurface City-owned parts of Ocean Blvd in FY25 (\$100k) and repl irrigation system in FY27 (\$175k).
74	SUBTOTAL FR BEACH RESTRMS		185,295	273,780	274,691	377,530	103,750	
75	% Increase/(Decrease) from Prior Y		22%	87%	0%	38%		
76								
77	TOTAL STATE ATAX FUND EXPENDITURES		1,775,501	2,306,095	1,892,006	2,572,475	266,380	
78	% Increase/(Decrease) from Prior Y		11%	46%	-18%	12%		
79								
80	NET INCOME BEFORE TRANSFERS		1,883,714	882,106	1,831,751	1,171,815	289,710	
81								
82	TRANSFERS							
83	50-3900.4901	OPERATING TRANSFERS IN	-	-	-	-	-	
84	50-3900.5901	OPERATING TRANSFERS OUT	(642,811)	(1,358,544)	(1,358,544)	(1,450,294)	(91,750)	Incls xfers to Gen Fund for Public Relations & Tourism Coordinator (\$39.7), 3 firefighters (\$273.7k), 3 Paramedics (\$313k), 2 police officer (\$199k), 100% of BSOs and Marina Parking Attendant (\$35.6k), Police OT (\$20k), Front Beach restroom attendant (\$28.3k), STR Coordinator (\$74.7k) and Code Enforcement Officer (\$78.9k). Also includes 75% of annual debt svc on Marina dock bond (\$250.3k), and Beach Run sponsorship (\$3k). FY25 Incls transfers to Marina fund for 50% of improves to the T-dock on the ICW (\$83k), and Marina green space (\$50k). \$225k in FY27 for 50% of bulkhead recoating if necessary.
85	NET TRANSFERS IN/(OUT)		(642,811)	(1,358,544)	(1,358,544)	(1,450,294)	(91,750)	
86								
87	NET INCOME AFTER TRANSFERS		1,240,903	(476,439)	473,207	(278,479)	197,960	
88								
89	ENDING FUND BALANCE		4,154,059	3,677,620	4,627,266	4,348,787		

	A	B	M	N	Q	S	T	Z	
1	Draft 3	CITY OF ISLE OF PALMS BEACH MAINTENANCE AND PRESERVATION BUDGET							80
2	GL Number	Description	ACTUAL FY23	BUDGET FY24	FORECAST FY24	BUDGET FY25	INCREASE/ (DECREASE) FROM FY24 BUDGET	NOTES	
3									
4	REVENUES - BEACH PRESERVATION FEE FUND (58)							-	
5	55-3450.4028	DONATIONS OF CASH	-	-	-	-	-	Beach Restoration Project Fund closed. Beach Preservation Fee Fund #58 now hold all Beach funds.	
6	55-3450.4111	GRANT REVENUE	-	-	-	-	-		
7	55-3500.4505	INTEREST INCOME	-	-	-	-	-	FY25 interest income based on last 12 months received. Forecast periods are 50% of FY25 Budget.	
8	57-3500.4505	INTEREST INCOME	-	-	-	-	-	FY25 interest income based on last 12 months received. Forecast periods are 50% of FY25 Budget.	
9	58-3450.4105	BEACH PRESERVATION FEE	1,869,571	1,680,000	1,827,201	1,644,481	(35,519)	FY25 budget based on 90% of most recent 12 month actual collections. Long-term forecast assumes 2% annual increase.	
10	58-3450.4111	GRANT INCOME	120,000	-	927,765	500,000	500,000	ADA Beach boardwalks funded by State Grant	
11	58-3500.4505	INTEREST INCOME	273,624	165,000	455,308	455,308	290,308	FY25 interest income based on last 12 months received. Forecast periods are 50% of FY25 Budget.	
12	TOTAL REVENUES		2,263,194	1,845,000	3,210,274	2,599,789	754,789		
13									
14	EXPENDITURES - BEACH PRESERVATION FEE FUND (58)								
15	55-4120.5009	DEBT SERVICE - PRINCIPAL	-	-	-	-	-		
16	55-4120.5011	DEBT SERVICE - INTEREST	-	-	-	-	-		
17	55-4120.5013	BANK SERVICE CHARGES	-	-	-	-	-		
18	55-4120.5026	MAINT & SERVICE CONTRACTS	-	-	-	-	-		
19	55-4120.5065	PROFESSIONAL SERVICES	-	-	-	-	-		
20	55-4120.5087	BEACH NOURISHMENT	-	-	-	-	-		
21	57-4120.5065	PROFESSIONAL SERVICES	-	-	-	-	-		
22	58-4120.5013	B BANK SERVICE CHARGES	-	-	-	-	-		
23	58-4120.5026	B MAINT & SERVICE CONTRACTS	-	25,000	25,000	25,000	-	Matching fund provision for dune vegetation planting program	
24	58-4120.5065	B PROFESSIONAL SERVICES	102,300	345,000	345,000	425,000	80,000	In FY23-FY27, ongoing monitoring of entire shoreline (\$55-60k), In FY27, \$475k for potential permitting & design of next off-shore project. In FY28, updated beach mgt plan (\$25k).	
25	58-4120.5084	CONSTRUCTION IN PROGRESS	3,950	-	-	-	-	Emergency Beach Access Path	
26	58-4120.5085	B CAPITAL OUTLAY	305,048	485,000	485,000	765,000	280,000	\$500k per year to repair/replace/add beach walkovers to include improved handicapped access. Includes mobi-mat material for beach accesses as needed (\$15k), improved vehicular beach access at IOP County Park (\$250K), Design & permitting related to next large scale off-shore project (365K), USACA Breach Inlet project (\$400K), shoal mgmt WDCA 25% city portion (\$187.5K), and shoal mgmt Breach Inlet (\$350K). FY27 includes construction of large scale project- Breach Inlet (\$13M) and WDCA City 25% portion (\$3.75M).	
27	58-4120.5087	B BEACH NOURISHMENT	-	-	1,890,000	587,500	587,500	Forecast construction of next large scale offshore renourishment in FY28. Rough estimate using a 25% increase over the City's portion of the 2018 project.	
28	TOTAL EXPENDITURES		411,298	855,000	2,745,000	1,802,500	947,500		
29									
30	NET INCOME BEFORE TRANSFERS		1,851,896	990,000	465,274	797,289	(192,711)		
31									
32	TRANSFERS								
33	55-3900.4901	OPERATING TRANSFERS IN	-	-	-	-	-		
34	55-3900.5901	OPERATING TRANSFERS OUT	-	-	-	-	-		
35	57-3900.4901	OPERATING TRANSFERS IN	-	-	-	-	-		
36	57-3900.5901	OPERATING TRANSFERS OUT	-	-	-	-	-		
37	58-3900.4901	OPERATING TRANSFERS IN	-	-	-	-	-		
38	NET TRANSFERS IN/(OUT)		-	-	-	-	-		
39									
40	NET INCOME AFTER TRANSFERS		1,851,896	990,000	465,274	797,289	(192,711)		
41									
42	ENDING FUND BALANCE		8,345,723	9,335,723	8,810,997	9,608,286			

	A	B	M	N	Q	S	T	Z	
1	Draft 3	CITY OF ISLE OF PALMS ALL OTHER FUNDS BUDGET							81
2	GL Number	Description	ACTUAL FY23	BUDGET FY24	FORECAST FY24	BUDGET FY25	INCREASE/ (DECREASE) FROM FY24 BUDGET	NOTES	
5	DISASTER RECOVERY FUND REVENUES								
6	60-3450.4111	GRANT INCOME	-	-	-	-	-		
7	60-3500.4501	MISCELLANEOUS	-	-	-	-	-		
8	60-3500.4505	INTEREST INCOME	119,841	74,000	165,668	165,668	91,668	FY25 interest income based on last 12 months received. Forecast periods are 50% of FY25 Budget.	
9	TOTAL REVENUES		119,841	74,000	165,668	165,668	91,668		
10	% Increase/(Decrease) from Prior Year		143%	342%	124%	124%			
12	DISASTER RECOVERY FUND EXPENDITURES								
13	60-4120.5013	BANK SERVICE CHARGES	-	-	-	-	-		
14	60-4120.5045	STORM PREPARATION/CLEANUP	111,854	10,000	10,000	10,000	-	Only if needed	
15	60-4120.5058	HURRICANE BUILDING COSTS	-	-	-	-	-		
16	60-4120.5065	PROFESSIONAL SERVICES	-	-	-	-	-		
17	60-4120.5079	MISCELLANEOUS	-	3,000	3,000	3,000	-	\$3k annually for costs related to annual Hurricane Expo community event	
18	TOTAL EXPENDITURES		111,854	13,000	13,000	13,000	-		
19	% Increase/(Decrease) from Prior Year		#DIV/0!						
21	60-3900.4901	OPERATING TRANSFERS IN	103,022	-	-	-	-		
23	DISASTER RECOVERY NET INCOME AFTER TRANSFERS								
24	NET OF REVENUES & EXPENDITURES		111,009	61,000	152,668	152,668	91,668		
26	ENDING FUND BALANCE		3,166,744	3,227,744	3,319,412	3,472,081			
31	FIRE DEPARTMENT 1% REVENUES								
32	40-3450.4120	VFD 1% REBATE	208,310	208,000	227,860	218,688	10,688		
33	40-3500.4505	INTEREST INCOME	529	300	755	755	455	FY25 interest income based on last 12 months received. Forecast periods are 50% of FY25 Budget.	
34	TOTAL FIRE DEPT 1% REVENUES		208,839	208,300	228,615	219,443	11,143		
35	% Increase/(Decrease) from Prior Year		28%	33%	10%	5%			
37	FIRE DEPARTMENT 1% EXPENDITURES								
38	40-4520.5013	BANK SERVICE CHARGES	63	70	70	70	-		
39	40-4520.5014	MEMBERSHIP AND DUES	-	6,500	6,500	-	(6,500)		
40	40-4520.5021	TELEPHONE/CABLE	5,680	6,100	6,100	6,100	-		
41	40-4520.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	-	-	-	-		
42	40-4520.5041	UNIFORMS	-	-	-	-	-		
43	40-4520.5062	INSURANCE	188,600	193,630	209,147	211,200	17,570		
44	40-4520.5079	MISCELLANEOUS	3,240	2,000	2,000	2,000	-		
45	TOTAL FIRE DEPT 1% EXPENDITURES		197,584	208,300	223,817	219,370	11,070		
46	% Increase/(Decrease) from Prior Year		16%	34%	7%	5%			
48	FIRE DEPT 1% NET INCOME		11,256	-	4,798	73	73		
50	ENDING FUND BALANCE		31,322	31,322	36,120	36,193			
76	VICTIMS FUND REVENUES								

	A	B	M	N	Q	S	T	Z
1	Draft 3	CITY OF ISLE OF PALMS ALL OTHER FUNDS BUDGET						82
2	GL Number	Description	ACTUAL FY23	BUDGET FY24	FORECAST FY24	BUDGET FY25	INCREASE/ (DECREASE) FROM FY24 BUDGET	NOTES
3								
77	64-3450.4112	COURT ASSESSMENTS FOR VICTIMS	14,867	10,000	15,457	13,856	3,856	-
78	64-3500.4505	INTEREST	-	-	-	-	-	
79	TOTAL VICTIMS FUND REVENUES		14,867	10,000	15,457	13,856	3,856	
80	% Increase/(Decrease) from Prior Year		27%	-9%	55%	39%		
82	VICTIMS FUND EXPENDITURES							
83	64-4420.5010	PRINT AND OFFICE SUPPLIES	91	500	500	500	-	
84	64-4420.5013	BANK SERVICE CHARGES	-	-	-	-	-	
85	64-4420.5014	MEMBERSHIP AND DUES	60	100	100	100	-	
86	64-4420.5021	TELEPHONE/CABLE	-	2,600	2,600	2,600	-	
87	64-4420.5041	UNIFORMS	-	-	-	-	-	
88	64-4420.5064	EMPLOYEE TRAINING	621	1,500	1,500	1,500	-	
89	64-4420.5079	MISCELLANEOUS	7,524	2,000	10,275	2,000	-	
90	TOTAL VICTIMS FUND EXPENDITURES		8,296	6,700	14,975	6,700	-	
91	% Increase/(Decrease) from Prior Year		-44%	370%	124%			
93	VICTIMS FUND NET INCOME BEFORE TRANSFERS		6,571	3,300	482	7,156	3,856	
95	60-3900.4901	OPERATING TRANSFERS IN	-	-	-	-	-	
96	64-3900.5901	OPERATING TRANSFERS OUT	(3,510)	(3,000)	(3,000)	(3,000)	-	Transfers out to General Fund to support payroll costs of part-time victims advocate in the Police Dept
98	VICTIMS NET INC AFTER TRANSFERS		3,060	300	(2,518)	4,156	3,856	
99								
100	ENDING FUND BALANCE		35,184	35,484	32,665	36,821		
101								
102								
123	RECREATION BUILDING FUND REVENUES							
124	68-3500.4501	MISCELLANEOUS REVENUE	18,602	18,750	15,691	18,750	-	Includes \$15k for Beach Run registration fees and \$3.7k for engraved paver donations.
125	68-3500.4505	INTEREST	3,915	2,500	5,895	5,895	3,395	FY25 interest income based on last 12 months received. Forecast periods are 50% of FY25 Budget.
126	TOTAL RECREATION FUND REVENUES		22,517	21,250	21,586	24,645	3,395	
127	% Increase/(Decrease) from Prior Year		28%	199%	2%	16%		
128								
129	RECREATION BUILDING FUND EXPENDITURES							
130	68-4820.5013	BANK SERVICE CHARGES	-	-	-	-	-	
131	68-4820.5026	MAINT & SERVICE CONTRACTS	-	2,000	2,000	2,000	-	Expense related to engraving pavers at Rec Dept.
132	68-4820.5065	PROFESSIONAL SERVICES	-	-	-	-	-	
133	68-4820.5085	CAPITAL OUTLAY	-	-	-	127,000	127,000	43% cost of Playground (\$127K)
134	68-4830.5092	SPECIAL ACTIVITIES	11,343	15,000	15,000	15,000	-	Expenses related to IOP Beach Run
135	TOTAL RECREATION FUND EXPENDITURES		11,343	17,000	17,000	144,000	127,000	
136	% Increase/(Decrease) from Prior Year		-4%	323%		747%		
137								
138	68-3900.4901	OPERATING TRANSFERS IN	3,000	3,000	3,000	3,000	-	Transfer in from State Atax fund to sponsor IOP Beach Run
139								
140	REC BUILDING FUND NET INCOME		14,174	7,250	7,586	(116,355)	(123,605)	
141								
142	ENDING FUND BALANCE		113,242	120,492	120,828	4,473		

	A	B	M	N	Q	S	T	Z
1	Draft 3	CITY OF ISLE OF PALMS MARINA ENTERPRISE FUND BUDGET						84
2	GL Number	Description	ACTUAL FY23	BUDGET FY24	FORECAST FY24	BUDGET FY25	INCREASE/ (DECREASE) FROM FY24 BUDGET	NOTES
53	MARINA RESTAURANT							
54	90-6520.5020	ELECTRIC AND GAS	-	-	-	-	-	
55	90-6520.5022	WATER AND SEWER	-	-	-	-	-	
56	90-6520.5026	MAINT & SERVICE CONTRACTS	40	-	845	-	-	
57	90-6520.5030	DEPRECIATION	4,874	5,250	5,250	5,250	-	
58	90-6520.5062	INSURANCE	7,186	30,000	7,300	7,600	(22,400)	Portion of dock insurance attributable to restaurant dock (\$215k*14%=\$30k). Assume 2% annual increase during forecast period. Tenant pays for property, liability and flood coverage.
59	90-6520.5065	PROFESSIONAL SERVICES	-	200	200	200	-	Backflow tests.
62	SUBTOTAL		12,100	35,450	13,595	13,050	(22,400)	
63	% Increase/(Decrease) from Prior Yr		-78%	1510%	-62%	-63%		
64								
65	MARINA PUBLIC DOCK							
66	90-6820.5020	M ELECTRIC AND GAS	601	-	674	675	675	Electricity for public dock
67	90-6820.5026	M MAINT & SERVICE CONTRACTS	7,129	100,000	100,000	-	(100,000)	Complete improvements to green space surrounding new public dock moved to capital in FY25 for land improvements.
68	90-6820.5030	M DEPRECIATION	2,938	50,000	50,000	15,000	(35,000)	Includes depreciation on the new public dock
69	90-6820.5062	M INSURANCE	3,081	13,000	3,100	13,000	-	Includes 9% of total dock insurance. This is the pro-rata share based on linear feet of dock.
70	90-6820.5079	M MISCELLANEOUS	2,133	-	476	-	-	Includes 9% of total dock insurance. This is the pro-rata share based on linear feet of dock.
71	SUBTOTAL		15,882	163,000	154,250	28,675	(134,325)	
72	% Increase/(Decrease) from Prior Yr		11%	527%	-5%	-82%		
73								
74	TOTAL MARINA EXPENSES		706,161	926,739	927,037	805,649	(121,090)	
75	% Increase/(Decrease) from Prior Yr		-20%	-28%	0%	-13%		
76								
77	NET INCOME BEFORE TRANSFERS		(232)	(485,739)	(327,507)	(227,933)	257,806	
78								
79	TRANSFERS							
80	90-3900.4901	OPERATING TRANSFERS IN	250,419	2,185,370	2,185,370	641,391	(1,543,979)	
81								
82	NET INCOME AFTER TRANSFERS		250,187	1,699,631	1,857,863	413,458	(1,286,173)	
83								
84	ENDING NET POSITION		6,098,205	7,797,836	7,956,069	8,369,526		
85	ENDING CASH BALANCE		1,812,317	1,812,317	1,791,246	1,817,564		
86								
90	CASH BALANCE							
91	ESTIMATE FUTURE CASH BALANCES:							
92	BEGINNING CASH			1,812,317	1,812,317	1,791,246		
93	ADD NET INCOME			(485,739)	(327,507)	(227,933)		
94	ADD TRANSFERS IN			2,185,370	2,185,370	641,391		
95	ADD NON-CASH DEPRECIATION			359,612	374,860	342,860		
96	ADD DEBT PROCEEDS			-	-	-		
97	LESS CAPITAL ADDS NOT IN EXPENSE (T-dock improves, new			(2,000,794)	(2,000,794)	(466,000)		
98	PAYMENT NOT INCLUDED IN EXPENSE			(253,000)	(253,000)	(264,000)		
99	ENDING CASH			1,617,766	1,791,246	1,817,564		

	A	B	C	D	E	F	G	H	I	L	N	O
1	City of Isle of Palms											
2	FY25 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source											
3												
4				<i>Proposed Funding Source</i>								
5		FY25		General	Capital	Muni Acc	Hospitalit	State Acc	Beach Maint/	Aisle of	Marina	Total
6		Department		Fund 10	Projects 20	Tax 30	y Tax 35	Tax 50	Restoration/	Palms	Fund 90	Budget All
7		Requests							Preservation	Fund/Rec		Funds
8									Build Fund			
9	General Government											
10												
11	Capital Purchases											
12	New telephone system (need quote)	30,000			30,000							30,000
13	Replace message boards at Connector and Breach Inlet	25,000						25,000				25,000
14	Council Computer Tablets (8) (need quote)	12,000						12,000				12,000
15	FEMA Flood Mitigation project on Forest Trail, fully offset by grant funds	325,200			325,200							325,200
16	Planning, design & construction for City Hall repair and reconfiguration	250,000			83,333	83,333		83,333				250,000
17												
18		642,200		-	438,533	83,333	-	120,333	-	-	-	642,200
19												
20	Facilities Maintenance											
21	<i>Building maintenance contingency to proactively address issues as needed including HVAC- calculated as 1% of City Hall building insured value. Split 50/50 Gen Govt/Building.</i>	14,472			14,472							14,472
22												
23		14,472		-	14,472	-	-	-	-	-	-	14,472
24												
25	Assign Fund Balance for City-wide Maintenance											
26												
27	Grand Total General Government	656,672		-	453,006	83,333	-	120,333	-	-	-	656,672
28												
29												
30	Police Department											
31												
32	Capital Purchases											
33	Patrol SUVs (3 Units in FY25)	165,000			55,000	55,000	55,000					165,000
34	2022 Yamaha ATV Beach services utility 4x4 UTV-Plow attachment	22,000					22,000					22,000
35	2022 Yamaha ATV Beach services utility 4x4 UTV using grant funds	22,000						22,000				22,000
36	PD radios (in-car & walkies)	12,000					12,000					12,000
37	Taser (Conducted Energy Weapons) Upgrade	18,171						18,171				18,171
38	Public Safety Building Access Control System (1/2 Police)	62,500			31,250			31,250				62,500

	A	B	C	D	E	F	G	H	I	L	N	O	
1	City of Isle of Palms												
2	FY25 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source												
3													
4				<i>Proposed Funding Source</i>									
5		FY25		General	Capital	Muni Acc	Hospitalit	State Acc	Beach Maint/	Aisle of	Marina	Total	
6		Department		Fund 10	Projects 20	Tax 30	y Tax 35	Tax 50	Restoration/	Palms	Fund 90	Budget All	
7		Requests							Preservation	Fund/Rec		Funds	
8										Build Fund			
39	Public Safety Drone	23,000					11,500	11,500				23,000	
40	Training Room Technologies/IT Replacement & Upgrades for MEOC & Training Classes (1/2 FD and 1/2 PD)	17,500						17,500				17,500	
41						-						-	
42		342,171		-	86,250	55,000	100,500	100,421	-	-	-	342,171	
43													
44	Facilities Maintenance												
45	<i>Building maintenance contingency to proactively address issues as needed including HVAC systems - calculated as 1% of Public Safety Building insured value. Split 50/50 Police/Fire. Incr to 2% in FY27</i>	62,500			62,500							62,500	
46		62,500		-	62,500	-	-	-	-	-	-	62,500	
47													
48													
49	Grand Total Police Department	404,671		-	148,750	55,000	100,500	100,421	-	-	-	404,671	
50													
51													
52													
53	Fire Department												
54													
55	Capital Purchases												
56	2017 Sea-Doo Jet Ski JS1003 Station 1	18,000				18,000						18,000	
57	New Rescue Boat (25% City 75% FEMA Grant) Lead time 12 mths	300,000				100,000	100,000	100,000				300,000	
58	Cutters, spreader, hose and pump for "jaws of life" equip (City Portion 5%)	6,000			6,000							6,000	
59	New airbags and hoses for vehicle accident extrications	10,000			10,000							10,000	
60	All terrain veh (ATVs) for beach patrol, add ambulatory pkg to 1 **Leave as-	26,000					26,000					26,000	
61	Two (2) portable deck guns to be mounted on pumper trucks	9,000			9,000							9,000	
62	Public Safety Building Access Control System Station 1 (1/2 FD & 1/2 PD)	62,500			31,250			31,250				62,500	
63	Training Room Technologies/IT Replacement & Upgrades for MEOC & Training Classes (1/2 FD and 1/2 PD)	17,500					17,500					17,500	
64	Training mannequins (three fire rescue and two medical training mannequins) and Training SCBA Self Contained Breathing Appartus	22,000						22,000				22,000	
65	Door Access Controls at Fire Station No. 2 to match Fire Sta. No. 1	65,000				65,000						65,000	
66		536,000		-	56,250	183,000	143,500	153,250	-	-	-	536,000	

	A	B	C	D	E	F	G	H	I	L	N	O
1	City of Isle of Palms											
2	FY25 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source											
3												
4				<i>Proposed Funding Source</i>								
5		FY25		General	Capital	Muni Acc	Hospitalit	State Acc	Beach Maint/	Aisle of	Marina	Total
6		Department		Fund 10	Projects 20	Tax 30	y Tax 35	Tax 50	Restoration/	Palms	Fund 90	Budget All
7		Requests							Preservation	Fund/Rec		Funds
8									Build Fund			
122		418,000		-	123,167	97,667	12,500	57,667	-	127,000	-	418,000
123	<u>Facilities Maintenance</u>											
124	<i>Building maintenance contingency to proactively address issues as needed including HVAC, \$50K painting FY25 and \$30K roof repairs FY26 - calculated as 1.5% of Rec Center building insured value. Since Rec Dept has full time maintenance staff, only 1/2 is budgeted. Increased to 2% in FY27 on</i>	116,019			116,019							116,019
125	Subtotal Facilities Maintenance	116,019		-	116,019	-	-	-	-	-	-	116,019
127	Grand Total Recreation Department	534,019		-	239,186	97,667	12,500	57,667	-	127,000	-	534,019
128												
129												
130												
131	Beaches and Front Beach Business District, including Public Restrooms, Parking Meters and Parking Lots											
132												
133	<u>Capital Purchases</u>											
134	Resurface City-owned portion of Ocean Blvd	100,000						100,000				100,000
135	Repair sidewalks on Ocean Blvd between 10th and 14th	70,000						70,000				70,000
136								-				-
137		170,000		-	-	-	-	170,000	-	-	-	170,000
138												
139	<u>Facilities Maintenance</u>											
140	<i>Building maintenance contingency to proactively address issues as needed - 1% of insured value for Front Beach facilities incl Restrooms = \$12,055. Given high-traffic nature of this facility, provision incr to \$20k. Include \$25k annual rehab of white fencing in FY22-26</i>	45,000						45,000				45,000
141												
142	<u>Assign Fund Balance for Future Expenditures</u>											
143	<i>Provision for future Front Beach/Ocean Blvd infrastructure improvements. City owns that section of Ocean Blvd.</i>	75,000				25,000	25,000	25,000				75,000
144												
145												
146	Grand Total Front Beach	290,000		-	-	25,000	25,000	240,000	-	-	-	290,000

	A	B	C	D	E	F	G	H	I	L	N	O	
1	City of Isle of Palms												
2	FY25 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source												
3													
4				<i>Proposed Funding Source</i>									
5		FY25		General	Capital	Muni Acc	Hospitalit	State Acc	Beach Maint/	Aisle of	Marina	Total	
6		Department		Fund 10	Projects 20	Tax 30	y Tax 35	Tax 50	Restoration/	Palms	Fund 90	Budget All	
7		Requests							Preservation	Fund/Rec		Funds	
8										Build Fund			
147													
148													
149	Breach Inlet Boat Ramp											-	
150	Rehabilitate concrete ramp (last done in FY00)											-	
151	Grand Total Breach Inlet Boat Ramp	-		-	-	-	-	-	-	-	-	-	
153	Beach Maintenance, Monitoring and Access												
154													
155	<u>Capital Purchases</u>												
156	Repl/repair/add dune walkovers (approx 57 accesses)(Funded by FY24 State budget allocation (SCPRT) of \$500K)	500,000							500,000			500,000	
157	Improve emergency vehicular access at IOP County Park (Moved from FY24 to FY25)	250,000							250,000			250,000	
158	Mobi Mat/Access Rec material for beach accesses as needed	15,000							15,000			15,000	
159		765,000		-	-	-	-	-	765,000	-	-	765,000	
160	<u>Beach Maintenance</u>												
161	Design & permitting related to next large scale off-shore project (Moved from FY24 to F25 & \$250K to \$323.5K)	365,000							365,000			365,000	
162	USACE Breach Inlet Project (Construction start March 2024)	400,000							400,000			400,000	
163	Shoal Management Wild Dunes (25%, cost shared with WDCA)	187,500							187,500			187,500	
164	Required post project monitoring (FY24 is last year)	60,000							60,000			60,000	
165	Ongoing monitoring of shoreline								-			-	
166		1,012,500		-	-	-	-	-	1,012,500	-	-	1,012,500	
168	Grand Total Beach Maintenance	1,777,500		-	-	-	-	-	1,777,500	-	-	1,777,500	
170	Isle of Palms Marina												
172	<u>Capital Purchases</u>												
173	Public Greenspace (Moved from FY 24 to FY25)	150,000				50,000		50,000			50,000	150,000	
174	Resurface City's portion of reconfig Parking Lot	150,000				75,000					75,000	150,000	
175	T dock repairs (\$166K of \$200K moved from FY24 to FY25)	166,000				83,000		83,000				166,000	

	A	B	C	D	E	F	G	H	I	L	N	O
1	City of Isle of Palms											
2	FY25 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source											
3												
4				<i>Proposed Funding Source</i>								
5		FY25		General	Capital	Muni Acc	Hospitalit	State Acc	Beach Maint/	Aisle of	Marina	Total
6		Department		Fund 10	Projects 20	Tax 30	y Tax 35	Tax 50	Restoration/	Palms	Fund 90	Budget All
7		Requests							Preservation	Fund/Rec		Funds
8										Build Fund		
176												-
177												-
178		466,000		-	-	208,000	-	133,000	-	-	125,000	466,000
180	Facilities Maintenance											
181	<i>Marina maintenance contingency for common areas not covered by leases. Calculated as .6% of insured boat ramp, bulkhead and dock value.</i>	50,000									50,000	50,000
182	Marina dredging - Funded by State Budget Allocation FY25 includes permit coordination, bidding and construction admin. (Moved from FY25 to FY26)	50,500									50,500	50,500
183		100,500		-	-	-	-	-	-	-	100,500	100,500
185	Grand Total Marina	566,500		-	-	208,000	-	133,000	-	-	225,500	566,500
188	Bonded Debt Service- Principal & Interest											
189												
192	2006 Fire Station #2 GO Bond - principal (20 Yrs, refi 1.88%)	265,000		106,000			159,000					265,000
193	2006 Fire Station #2 GO Bond - interest (20 Yrs, refi 1.88%)	10,152		4,061			6,091					10,152
194	2008 Public Safety Building GO Bond - principal (20 Yrs, 4.14%)	375,000		375,000								375,000
195	2008 Public Safety Building GO Bond - interest (20 Yrs 4.14%)	70,380		70,380								70,380
196	2020 75' Ladder Truck Muni Lease - principal (10Yrs @ 1.83%)	83,947						83,947				83,947
197	2020 75' Ladder Truck Muni Lease - interest (10Yrs @ 1.83%)	7,967						7,967				7,967
198	2021 Drainage Ph 3 w/ Waterway Blvd path principal (15 Yrs @ 1.71%)	218,000		218,000								218,000
199	2021 Drainage Ph 3 w/ Waterway Blvd path interest (15 Yrs @ 1.71%)	44,785		44,785								44,785
200	2020 Marina Dock Replacement Bond - principal (15 Yrs @ 2.16%)	264,000						198,000			66,000	264,000
201	2020 Marina Dock Replacement Bond - interest (15 Yrs @ 2.16%)	69,854						52,391			17,464	69,854
202	2021 Fire Engine & SCBA Muni Lease - principal (10Yrs @ 1.6%)	84,076				84,076						84,076
203	2021 Fire Engine & SCBA Muni Lease - interest (10Yrs @ 1.6%)	9,881				9,881						9,881
204	2022 Police Axon Camera GASB87 SBIT - principal	39,715					39,715					39,715
205	2022 Police Axon Camera GASB87 SBIT - interest	10,131					10,131					10,131
206	VC3 - GASB 96 SBITA General principal	1,731		1,731								1,731
207	VC3 - GASB 96 SBITA General interest	9,803		9,803								9,803
208	Rentalscape - GASB 96 SBITA Building Dept Capital Outlay	42,000		42,000								42,000
209	Vector - GASB 96 SBITA Fire Dept principal	10,398		10,398								10,398

	A	D	G	H	I	K	L	M	N	O	P	Q	R	S
1	City of Isle of Palms 10-Year Capital Plan													
2	Expenditures for assets or projects > \$5000 **Expenditures less than \$5,000 are included in operating budgets**													
3														
4		Deferred												
5	Fleet	Changed												
6	Count	New												
7		Moved from FY24 to FY25 & \$1M to \$2.1M												
8														
34		Police Department												
35														
36		<i>Patrol vehicles and SUVs on average are replaced in the 6th year.</i>												
37	15	Patrol SUVs (3 Units in FY25) (\$52K to \$55K)		165,000		110,000		275,000	220,000		165,000	110,000		275,000
38	6	Patrol Sedans												
39	8	Patrol F150 pickup trucks					220,000	55,000		110,000				
40	1	Beach services 4WD pickup						45,000						
41	2	ACO 4WD Pickup Truck									50,000			
42	1	2022 Yamaha ATV Beach services utility 4x4 UTV-Plow attachment (\$18K to \$22K)		22,000		-		22,000					22,000	
43	1	2022 Yamaha ATV Beach services utility 4x4 UTV using grant funds (\$18K to \$22K)		22,000		-		22,000					22,000	
44	1	Pickup Truck for Code Enforcement								50,000				
45	2	Low speed vehicles (LSVs) for parking mgt				18,000	18,000	-	-	19,000	19,000			
46	2	2022 Polaris GEM Transfer to Park Co.					18,000	18,000				18,000	18,000	
47		Front Beach surveillance system (approx 7 cameras)						35,000					40,000	
48		Recording equipment (tie in with outside surveillance sys)				-			20,000					
49		Computer servers per VC3 recommendation (Need more information)				18,000	18,000			20,000	20,000			
50		PD radios (in-car & walkies)		12,000				250,000						
51		Speed radar & trailer (Moved from FY24 to FY26 & \$13K to \$15K)				15,000								
52		7 traffic counters located at Connector & Breach Inlet					30,000			30,000				
53		Two License Plate Reader (LPRs) for mobile parking enforcement												
54		Records Management System (Lawtrac)					20,000							
55		De-escalation & Use of Force training simulation sys (software & hardware)					20,000							
56		Add automatic license plate reader for IOP Connector for investigative purposes. Recurring \$5k fee for subscription						13,000				15,000		
57		Evidence refrigerator												
58		Mobile digital billboard purchased with grant funds in FY21										20,000		
59		Taser (Conducted Energy Weapons) Upgrade		18,171										
60		Public Safety Building Access Control System (1/2 Police)		62,500										
61		Public Safety Drone		23,000										
62		Training Room Technologies/IT Replacement & Upgrades for MEOC & Training Classes (1/2 FD and 1/2 PD)		17,500										
63														
64	39	Subtotal Capital		342,171		161,000	344,000	691,000	284,000	199,000	284,000	163,000	102,000	275,000
65														
66		Facilities Maintenance												
67		Building maintenance contingency to proactively address issues as needed including HVAC systems - calculated as 1% of Public Safety Building insured value. Split 50/50 Police/Fire. Incr to 2% in FY27		62,500		92,500	125,000	125,000	165,000	125,000	165,000	125,000	125,000	125,000
68		Subtotal Facilities Maintenance		62,500		92,500	125,000	125,000	165,000	125,000	165,000	125,000	125,000	125,000
69														
70	39	Grand Total Police Department		404,671		253,500	469,000	816,000	449,000	324,000	449,000	288,000	227,000	400,000

	A	D	G	H	I	K	L	M	N	O	P	Q	R	S
1	City of Isle of Palms 10-Year Capital Plan													
2	Expenditures for assets or projects > \$5000 **Expenditures less than \$5,000 are included in operating budgets**													
3														
4		Deferred												
5	Fleet	Changed												
6	Count	New												
7		Moved from FY24 to FY25 & \$1M to \$2.1M												
8														
103		Fire Department, continued												
104														
105		Two (2) Battery powered Positive Pressure Ventilation (PPV) fans					12,000							
106		Two cardiac monitors for Paramedic program								130,000				
107		SCBA (self contained breathing apparatus) Evaluate in FY34											350,000	
108		2nd set of bunker gear (protective helmet, flash hood, coat, pants, boots & gloves) for all personnel (\$4000*34). Approx 10-yr life										165,000		
109		Exhaust system for both stations												
110		High-rise kits requited for automatic aid												
111		Physical agility testing equipment, 75% covered with a grant												
112		Public Safety Building Access Control System Station 1 (1/2 FD & 1/2 PD)		62,500										
113		Training Room Technologies/IT Replacement & Upgrades for MEOC & Training Classes (1/2 FD and 1/2 PD)		17,500										
114		Training mannequins (three fire rescue and two medical training mannequins) and Training SCBA Self Contained Breathing Appartus		22,000										
115		Door Access Controls at Fire Station No. 2 to match Fire Sta. No. 1		65,000										
116														
117		Subtotal Capital		536,000		110,000	131,000	367,000	154,000	360,000	277,000	187,000	1,879,000	3,520,000
119		Facilities Maintenance												
120		Building maintenance contingency to proactively address issues as needed including HVAC (\$30K) - calculated as 1% of Public Safety Building+Fire Sta 2 insured value. PSB split 50/50 Police/Fire. FD FY25 includes \$64K for elevator repair for Station 2. Incr to 2% in FY27		222,160		158,160	286,321	286,321	286,321	286,321	286,321	286,321	286,321	286,321
121		Subtotal Facilities Maintenance		222,160		158,160	286,321	286,321	286,321	286,321	286,321	286,321	286,321	286,321
123	24	Grand Total Fire Department		758,160		268,160	417,321	653,321	440,321	646,321	563,321	473,321	2,165,321	3,806,321

	A	D	G	H	I	K	L	M	N	O	P	Q	R	S
1	City of Isle of Palms 10-Year Capital Plan													
2	Expenditures for assets or projects > \$5000 **Expenditures less than \$5,000 are included in operating budgets**													
3														
4		Deferred												
5		Changed												
6	Fleet Count	New												
7		Moved from FY24 to FY25 & \$1M to \$2.1M												
8														
326														
327														
328														
329		Bonded Debt Service- Principal & Interest												
330														
331		2003 Rec Expansion GO Bond - principal (20 Yrs, refi 1.68%)												
332		2003 Rec Expansion GO Bond - interest (20 Yrs, refi 1.68%)												
333		2006 Fire Station #2 GO Bond - principal (20 Yrs, refi 1.88%)	265,000	275,000										
334		2006 Fire Station #2 GO Bond - interest (20 Yrs, refi 1.88%)	10,152	5,170										
335		2008 Public Safety Building GO Bond - principal (20 Yrs, 4.14%)	375,000	425,000	450,000	450,000								
336		2008 Public Safety Building GO Bond - interest (20 Yrs 4.14%)	70,380	54,855	37,260	18,630								
337		2020 75' Ladder Truck Muni Lease - principal (10Yrs @ 1.83%)	83,947	85,483	87,048	88,641	90,263							
338		2020 75' Ladder Truck Muni Lease - interest (10Yrs @ 1.83%)	7,967	6,431	4,867	3,274	1,652							
339		2021 Drainage Ph 3 w/ Waterway Blvd path principal (15 Yrs @ 1.71%)	218,000	222,000	226,000	230,000	234,000	238,000	242,000	246,000	250,000	254,000		
340		2021 Drainage Ph 3 w/ Waterway Blvd path interest (15 Yrs @ 1.71%)	44,785	41,057	37,261	33,396	29,463	25,462	21,392	17,254	13,047	8,772		
341		2020 Marina Dock Replacement Bond - principal (15 Yrs @ 2.16%)	264,000	269,000	275,000	281,000	287,000	293,000	300,000	306,000	313,000	320,000		
342		2020 Marina Dock Replacement Bond - interest (15 Yrs @ 2.16%)	69,854	64,152	58,342	52,402	46,332	40,133	33,804	27,324	20,714	13,954		
343		2021 Fire Engine & SCBA Muni Lease - principal (10Yrs @ 1.6%)	84,076	85,421	86,788	88,177	89,588	91,021	92,477					
344		2021 Fire Engine & SCBA Muni Lease - interest (10Yrs @ 1.6%)	9,881	8,536	7,169	5,780	4,369	2,936	1,753					
345		Subscription Based Software GASB 87 SBIT - principal	85,156	79,360	84,296	47,577	49,863	52,287	54,857	7,730	8,980	10,356		
346		Subscription Based Software GASB 87 SBIT - interest	29,275	24,481	20,032	15,249	13,482	11,598	9,589	7,447	6,804	6,060		
347		2026 City Hall Renovation/Construction Principal (15 Yrs @est 4.75%)		188,885	197,857	207,255	217,099	227,412	238,214	249,529	261,381	273,797		
348		2026 City Hall Renovation/Construction Interest (15 Yrs @est 4.75%)		190,000	181,028	171,630	161,785	151,473	140,671	129,356	117,503	105,088		
349		2026 Fire Engine Ladder Truck Principal (10 Yrs@est 4.25%)			205,825	214,573	223,692	233,199	243,110	253,442	264,214	275,443		
350		2026 Fire Engine Ladder Truck Interest (10 Yrs@est 4.25%)			106,250	97,502	88,383	78,876	68,965	58,633	47,862	36,633		
351		2028 Fire Engine Pumper Truck Principal (10 Yrs@est 4.25%)						123,495	128,744	134,215	139,919	145,866	152,065	
352		2028 Fire Engine Pumper Truck Interest (10 Yrs@est 4.25%)						63,750	58,501	53,030	47,326	41,379	35,180	
353		2026 Public Workers Rear & Side Loaders Principal (5 Yrs @est 4%)				131,085	136,329	141,782	147,453	153,351				
354		2026 Public Workers Rear & Side Loaders Interest (5 Yrs @est 4%)				28,400	23,157	17,703	12,032	6,134				
363		Debt Totals by Year	1,617,474	2,024,831	2,224,507	2,164,571	1,883,702	1,792,127	1,793,563	1,489,960	1,490,751	1,491,347		
364			1,283,619	1,691,679	1,891,166	1,831,169	1,550,370	1,458,994	1,459,759	1,156,636	1,157,036	1,157,393		
365														
366		SUMMARY BY CATEGORY												
367														
368		Total Capital Items	3,677,371	1,676,000	1,356,000	2,058,000	886,000	2,295,000	1,488,000	1,022,000	2,830,000	4,080,000		
369		Total Facility Maintenance	592,164	2,012,665	1,107,372	657,372	697,372	657,372	697,372	657,372	657,372	657,372		
370		Total Drainage	2,045,804	2,148,668	797,804	795,804	798,668	797,804	795,804	795,804	795,804	795,804		
371		Total Beach Maintenance	1,012,500	410,000	12,385,000	85,000	60,000	60,000	60,000	60,000	60,000	60,000		
372		Total Assignments of Fund Balance for Future Projects	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000		
373		Total Bond and Loan Payments	1,617,474	2,024,831	2,224,507	2,164,571	1,883,702	1,792,127	1,793,563	1,489,960	1,490,751	1,491,347		
374		Total all expenditures on this schedule	9,020,313	8,347,164	17,945,683	5,835,746	4,400,742	5,677,303	4,909,738	4,100,136	5,908,926	7,159,523		
375			0	0	(0)	-	(0)	(0)	(0)	-	(0)	(0)		

City of Isle of Palms Debt Schedule

Decription	Year Issued	Original Debt Amt	Original Rate	Current Rate	Original Term	Matures	FY2025			FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035	FY2036	FY2037	FY2038	FY2039	FY2040	Total Payments FY25-FY39			
							P	I	P&I	P&I	P&I	P&I	P&I	P&I	P&I	P&I	P&I	P&I	P&I	P&I	P&I	P&I	P&I	P&I	P&I	P&I	P	I
CURRENTLY OUTSTANDING:																												
Fire Station #2	FY07	3,650,000	3.99% non-taxable	1.88% non-taxable	20 years	FY26	265,000	10,152	275,152	280,170															540,000	15,322	555,322	
Pub Safety Building	FY09	6,700,000	4.14% non-taxable	4.14% non-taxable	20 years	FY28	375,000	70,380	445,380	479,855	487,260	468,630													1,700,000	181,125	1,881,125	
75' Fire Ladder Truck	FY20	848,267	1.83% non-taxable	1.83% non-taxable	10 years	FY29	83,815	8,099	91,915	91,915	91,915	91,915	91,915												435,250	24,323	459,573	
Drainage Phase 3	FY21	3,500,000	1.71% non-taxable	1.71% non-taxable	15 years	FY35	218,000	44,785	262,785	263,057	263,261	263,396	263,463	263,462	263,392	263,254	263,047	262,772	263,429						2,619,000	276,319	2,895,319	
Marina Docks	FY21	4,300,000	2.16% taxable	2.16% taxable	15 years	FY35	264,000	69,854	333,854	333,152	333,342	333,402	333,332	333,133	333,804	333,324	333,714	333,954	333,042						3,234,000	434,052	3,668,052	
Fire Engine	FY22	875,706	1.6% non-taxable	1.6% non-taxable	10 years	FY31	84,076	9,881	93,957	93,957	93,957	93,957	93,957	93,957	94,230										617,548	40,423	657,971	
Subscription Based Software (SBITs) (Note A)	FY22 & FY23	839,386	inputed average approx 7.15%		Varies	FY24 - FY39	85,156	29,275	114,431	103,841	104,327	62,826	63,345	63,885	64,446	15,177	15,784	16,416	17,072	17,755	18,465	19,204	14,831		552,919	158,887	711,806	
City Hall	FY26	4,000,000	4.75%	4.75%	15 years	FY40			378,885	378,885	378,885	378,885	378,884	378,885	378,885	378,884	378,885	378,884	378,884	378,884	378,885	378,885	378,885	378,885	4,000,002	1,683,269	5,683,271	
Fire Engine Ladder Truck	FY27	2,500,000	4.25%	4.25%	10 years	FY36				312,075	312,075	312,075	312,075	312,075	312,075	312,075	312,076	312,076	312,075	312,075					2,500,000	620,752	3,120,752	
Public Works Rear & Side Loaders	FY27	710,000	4.00%	4.00%	5 years	FY31				159,486	159,486	159,485	159,485	159,485	-	-	-	-	-	-					710,001	87,426	797,427	
Fire Engine Pumper Truck	FY29	1,500,000	4.25%	4.25%	10 years	FY38					-	187,245	187,245	187,245	187,245	187,245	187,245	187,245	187,245	187,246	187,245	187,246	-		1,500,000	372,452	1,872,452	
SUBTOTAL EXISTING DEBT SERVICE							1,375,047	242,426	1,617,474	2,024,832	2,224,507	2,164,572	1,883,701	1,792,127	1,793,562	1,489,960	1,490,751	1,491,347	1,491,747	895,960	584,595	585,335	393,716	378,885	9,698,717	1,130,451	10,829,168	
PROPOSED NEW DEBT:																												
SUBTOTAL BUDGETED DEBT SERVICE							1,375,047	242,426	1,617,474	2,024,832	2,224,507	2,164,572	1,883,701	1,792,127	1,793,562	1,489,960	1,490,751	1,491,347	1,491,747	895,960	584,595	585,335	393,716	378,885	9,698,717	1,130,451	10,829,168	
TOTAL PRINCIPAL & INTEREST OUTSTANDING AT YEAR END									9,211,695	7,186,864	4,962,356	2,797,785	914,084	(878,043)	(2,671,605)	(4,161,565)	(5,652,316)	(7,143,663)	(8,635,410)	(9,531,370)	(10,115,966)	(10,701,300)	(11,095,017)	(11,473,903)				

Isle of Palms Debt Limit Calculation per Article 8, Section 7 of the SC Code:

Total Assessed Value (this analysis assumes no growth in assessed value; growth in assessed value would result in a higher available debt limit):

8% of Assessed Value	285,251,270	285,251,270	285,251,270	285,251,270	285,251,270	285,251,270	285,251,270	285,251,270	285,251,270	285,251,270	285,251,270	285,251,270	285,251,270	285,251,270	285,251,270	285,251,270	285,251,270	285,251,270	285,251,270	285,251,270	285,251,270	285,251,270	285,251,270	285,251,270	285,251,270	285,251,270	285,251,270	
Less current IOP GO Debt outstanding issued without a referendum (principal only):																												
Fire Station #2	(275,000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Safety Building	(1,325,000)	(900,000)	(450,000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Drainage Outfalls	(2,401,000)	(2,179,000)	(1,953,000)	(1,723,000)	(1,489,000)	(1,251,000)	(1,009,000)	(763,000)	(513,000)	(259,000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Marina Docks	(2,970,000)	(2,701,000)	(2,426,000)	(2,145,000)	(1,858,000)	(1,565,000)	(1,265,000)	(959,000)	(646,000)	(326,000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Available debt limit (principal)	15,849,102	17,040,102	17,991,102	18,952,102	19,473,102	20,004,102	20,546,102	21,098,102	21,661,102	22,235,102	22,820,102	22,820,102	22,820,102	22,820,102	22,820,102	22,820,102	22,820,102	22,820,102	22,820,102	22,820,102	22,820,102	22,820,102	22,820,102	22,820,102	22,820,102	22,820,102	22,820,102	22,820,102

NOTE A: Governmental Accounting Standards Statement No. 96 required the City to recognize principal and inputed interest payments on long term agreements related to subscription-based information technology arrangements (SBITAs). At the end of FY23, the City had eight such arrangements including Police body-worn and in-car camera systems, Fire Dept training and scheduling systems, parking citation software, Rentalscape short term rental monitoring software, BS&A accounting software and VC3 technology management services. Future annual payments shown here can change, according to each specific agreement (increase by the CPI Index, increase/decrease due to # of users, etc).

**City of Isle of Palms
FY 25 Millage Rate Table**

FY24 DEBT SERVICE MILLAGE DECREASES BY .001 FOR RETIREMENT OF REC CENTER DEBT + INCREASE OPERATING MILLAGE BY MAX STATE ALLOWED RECAPTURE (3 YEARS = 8.51+4.70+1.26=14.47%). TOTAL ADDITIONAL PROPERTY TAX GENERATED BY THIS INCREASE WOULD BE APPROX \$782K BASED ON CURRENT VALUE OF A MIL (\$283K)

CURRENT ISLE OF PALMS MILLAGE

Operating Millage Rate	0.0191
Debt Service Millage Rate	0.0032
Total IOP Millage Rate	0.0223

Operating Millage Rate	0.0219
Debt Service Millage Rate	0.0032
Total IOP Millage Rate	0.0251

Local Option Sales Tax Credit Factor (0.00022)

Local Option Sales Tax Credit Factor (0.00022)

TAXPAYER'S INCREASE/(DECREASE)

Appraised Value	CURRENT ISLE OF PALMS MILLAGE				FY25 PROPOSED MILLAGE				TAXPAYER'S INCREASE/(DECREASE)	
	Primary Residences Assessed at 4%	Less Local Option Sales Tax Credit	Net IOP Property Tax for a primary resident	2nd Homes & Commercial Assessed at 6%	Primary Residences Assessed at 4%	Less Local Option Sales Tax Credit	Net IOP Property Tax for a primary resident	2nd Homes & Commercial Assessed at 6%	Primary Residents	2nd Homes/Commercial
250,000	223	(50)	173	335	251	(55)	196	376	23	41
300,000	268	(60)	208	401	301	(66)	235	451	27	50
350,000	312	(70)	242	468	351	(77)	274	526	32	58
400,000	357	(80)	277	535	401	(88)	313	602	36	66
500,000	446	(100)	346	669	501	(110)	391	752	45	83
600,000	535	(120)	415	803	602	(132)	470	902	54	99
700,000	624	(140)	484	937	702	(154)	548	1,053	63	116
900,000	803	(180)	623	1,204	902	(198)	704	1,353	81	149
1,000,000	892	(200)	692	1,338	1,003	(220)	783	1,504	91	166
1,250,000	1,115	(250)	865	1,673	1,253	(275)	978	1,880	113	207
1,500,000	1,338	(300)	1,038	2,007	1,504	(330)	1,174	2,256	136	249
1,750,000	1,561	(350)	1,211	2,342	1,754	(385)	1,369	2,632	158	290
2,000,000	1,784	(400)	1,384	2,676	2,005	(440)	1,565	3,008	181	332
2,500,000	2,230	(500)	1,730	3,345	2,506	(550)	1,956	3,760	226	415
3,000,000	2,676	(600)	2,076	4,014	3,008	(660)	2,348	4,511	272	497
3,500,000	3,122	(700)	2,422	4,683	3,509	(770)	2,739	5,263	317	580
4,000,000	3,568	(800)	2,768	5,352	4,010	(880)	3,130	6,015	362	663
4,500,000	4,014	(900)	3,114	6,021	4,511	(990)	3,521	6,767	407	746
5,000,000	4,460	(1,000)	3,460	6,690	5,013	(1,100)	3,913	7,519	453	829

APPROXIMATE ANNUAL PROPERTY TAX REVENUE TO THE CITY = \$5,255,076

FY23 Millage Rates of Neighboring Communities: Sullivan's Island = 0.0602 Mt Pleasant = 0.0433 Folly Beach = 0.0366

EMERGENCY ORDINANCE NO. 2024-02

AN EMERGENCY ORDINANCE AMENDING EMERGENCY ORDINANCE 2024-01 PERMITTING RESIDENTS NEAR BREACH INLET TO INSTALL A REVETMENT/SEAWALL FOR EMERGENCY EROSION CONTROL

WHEREAS, emergency erosion conditions have and continue to occur on beaches facing the Atlantic Ocean between Breach Inlet and 10th Avenue on Isle of Palms associated with Hurricane Idalia, coastal flooding, storm surge and subsequent king tides, wind and wave events;

WHEREAS, due to Hurricane Idalia, South Carolina received an emergency declaration on August 31, 2023, and the Mayor of the City of Isle of Palms (“City”) also declared a state of emergency due to Hurricane Idalia on the same day;

WHEREAS, these conditions have and will continue to expose and create an imminent threat to the existing structures and critical infrastructure on front beach properties located within the City;

WHEREAS, this continued imminent threat constitutes temporary emergency conditions that endanger the health, safety, welfare, resources, and property of residents of the coastal zone as well as the general population of the State of South Carolina;

WHEREAS, the City received an emergency order from the South Carolina Department of Health and Environmental Control’s Office of Ocean and Coastal Resource Management (“OCRM”) and approved an emergency contract to restore the dunes in the erosion area by scraping sand between 100 and 314 Ocean Blvd after Hurricane Idalia;

WHEREAS, continued king high tides, northeastern winds, and increased wave sizes have kept water levels high and completely eroded the newly restored dune installed by the contractor;

WHEREAS, the City received a new OCRM emergency order allowing another round of scraping in the affected area;

WHEREAS, on December 17, 2023, a weather event with strong northeastern winds and record high tides caused significant erosion due to high tides, wind and waves;

WHEREAS, these temporary emergency conditions are expected to be alleviated when the US Army Corps of Engineers initiates a project in 2024 that will result in approximately 550,000 cubic yards of sand being placed in this area and providing protection for public interests and the welfare and property of residents;

WHEREAS, City Ordinance, Section 5-4-15, entitled “Beach Regulations,” prohibits any seawalls, revetments, bulkheads, groins, rip-rap or any other hard erosion control structures to be situated in whole or in part landward of the critical area as defined in S.C. Code 1976, § 48-39-10,

as amended, within a two hundred fifty-foot (250') radius of the mean high-water mark of the Atlantic Ocean, Breach Inlet, or Dewees Inlet;

WHEREAS, the City Council of the City of Isle of Palms ("City Council") now desires to authorize and to establish a temporary emergency protocol for beach front property owners that own property in the erosion area between 100 Ocean Blvd. and 914 Ocean Blvd (hereinafter defined as "Residents") that desire to place a revetment or seawall on the Resident's property, entirely landward of the critical area as defined in S.C. Code Ann § 48-39-10, as more specifically set forth below;

WHEREAS, City Ordinance, Section 1-3-53(e) allows for the enactment of emergency ordinances pursuant to S.C. Code § 5-7-250(d), which provides "[t]o meet public emergencies affecting life, health, safety or the property of the people, council may adopt emergency ordinances; but such ordinances shall not levy taxes, grant, renew or extend a franchise or impose or change a service rate. Every emergency ordinance shall be enacted by the affirmative vote of at least two-thirds of the members of council present. An emergency ordinance is effective immediately upon its enactment without regard to any reading, public hearing, publication requirements, or public notice requirements. Emergency ordinances shall expire automatically as of the sixty-first day following the date of enactment;"

WHEREAS, this Ordinance has been approved by at least two-thirds of the City Council members present at the meeting in which it was considered; and

NOW, THEREFORE, be it ordained by the City Council of the City of Isle of Palms as follows:

Section 1 – Revetment and Seawall Requirements and Installation. City Ordinance, Section 5-4-15, entitled "Beach Regulations," is hereby temporarily amended to permit Residents (defined above) to install a revetment or seawall entirely landward of the critical area, subject to the following specifications and restrictions:

- (a) This Emergency Ordinance only applies to owners of beach front properties located in the erosion area between 100 Ocean Blvd. and 914 Ocean Blvd, which are defined above as Residents;
- (b) For purposes of this Ordinance, the term "revetment" shall mean a sloping structure built entirely landward of the critical area as determined by OCRM, as defined in S.C. Code Ann § 48-39-10, to protect the Resident's home from erosion damage;
- (c) For purposes of this Ordinance, the term "seawall" shall mean a vertical structure built entirely landward of the critical area as determined by OCRM, as defined in S.C. Code Ann § 48-39-10, to protect the Resident's home from erosion damage;
- (d) For purposes of this Ordinance, the term "maximum building line" shall mean the setback created by Section 5-4-51(3)(a) of the City Code and labeled as such on that certain plat prepared by E.M. Seabrook, Jr., C.E. and L.S., dated January 8, 1988, and entitled "FINAL PLAT, CITY OF ISLE OF PALMS, CHARLESTON

COUNTY, S.C." and duly recorded at the County RMC Office on February 16, 1988, in Plat Book BQ, at Pages 111,112, and 113;

- (e) No revetment or seawall shall be constructed or altered without first obtaining approval of the City and the issuance of a valid permit pursuant to the conditions and limitations set forth in the Ordinance, and a copy of the issued permit shall be in possession of anyone performing work associated with the seawall or revetment;
- (f) Prior to obtaining a permit from the City, the Resident shall comply with all applicable state and federal laws in procuring any additional permits required prior to construction, including a National Pollution Discharge Elimination System (NPDES) permit and a Coastal Zone Consistency review from the State if applicable.
- (g) In the event of construction of any such seawall or revetment, it shall comply with the requirements in the Ordinance and shall be the sole responsibility of the property owner and contractor to use materials and construction techniques that will minimize the possibility of damage or danger to other properties, public or private, or to persons on the beach or adjacent properties. It shall be the responsibility of the property owner to maintain such structures in a manner so as to prevent their floating or washing away and endangering other persons or property;
- (h) Prior to the installation of any seawall or revetment, the Resident shall notify any adjacent property owners in writing and copy Douglas Kerr, Deputy City Administrator at dkerr@iop.net;
- (i) Prior to the issuance of a permit from the City, the Resident shall first coordinate with OCRM and have OCRM staff physically place markers on the Resident's Property to confirm the then existing location of the critical area, as defined in S.C. Code Ann § 48-39-10, and as solely determined by OCRM.

If OCRM staff determines that the critical area should be established using the coordinates under the Data Download tab of OCRM's SC Beachfront Jurisdictional Lines viewer: <https://gis.dhec.sc.gov/shoreline/>, the Resident shall hire a surveyor to physically place markers on OCRM's Setback Line.

- (j) The following are requirements for seawalls and revetments:
 - (1) seawalls and revetments shall be designed by a registered, qualified engineer ~~and include a certification from the engineer that the seawall or revetment has been designed in such a way as to will not accelerate erosion or negatively impact adjacent or down drift lots under normal conditions, excluding named storm events and long periods of tidal inundation and be designed/built to withstand a storm event;~~
 - (2) seawalls and revetments shall be installed entirely landward of the critical area markers placed by OCRM or the setback line marked by a surveyor, whichever is farther landward, on the Resident's property and shall not be installed more than twenty feet (20') seaward of the maximum building line;

- (3) revetments shall be designed and installed with no greater than a 1:2 slope to reduce scour from adjacent properties;
 - (4) seawalls and revetments shall have a maximum height of no more than ten (10) feet above mean sea level using NAVD88 datum;
 - (5) seawalls and revetments shall not be made of recycled concrete/materials, unless specifically designed for the purpose of marine construction;
 - (6) revetments and seawalls shall be covered by beach compatible sand when not directly exposed to water during an erosion event;
 - (7) seawalls shall be installed so as to not be visible;
 - (8) All excavations shall occur entirely landward of the critical area as marked by OCRM on the Resident's Property; and
 - (9) seawalls and revetments shall be designed so as to be continuous with any existing or planned revetments installed on adjacent properties, to the extent possible;
- (k) The Resident's contractor shall access the Resident's property through the Resident's property as OCRM prohibits heavy machinery, equipment, or materials within the critical area for the purpose of installing a seawall or revetment;
- (l) The sand covering the revetment or wall must be from an upland source (i.e. not originating from the beach) and compatible in grain size and color with the native beach sand and should contain no more than a minimal amount of organic material. Only clean sand from an approved OCRM source may be placed on the seawall or revetment; and
- (m) The Resident shall be responsible for the day-to-day maintenance of the revetment or seawall to ensure it is covered with beach compatible sand, remains in good repair, and is serving its intended purpose. If the seawall or revetment is not properly installed, maintained, or becomes compromised, as determined by the City and the City's coastal engineer, the seawall or revetment shall be removed at the direction of the City and at the Resident's sole expense. The City shall have the authority to remove revetments that are not installed or maintained in accordance with this Ordinance. Residents that elect to install a seawall or revetment shall assume all responsibility over any and all impacts to adjacent property ~~owners and owners~~ and agree to indemnify and hold harmless the City in connection with any claims made against the City, its officials, agents, employees, inspectors, or advisors concerning or relating in any way to the Resident's sea wall or revetment. . Prior to the issuance of any permit, the Resident shall sign an agreement memorializing the terms of this paragraph.

Section 2 – OCRM Guidance. OCRM has informed the City that if a seawall or revetment is built entirely landward of the critical area, as marked by OCRM, but then later enters into the critical area due to erosion, it would be subject to OCRM's usual structural inventory and damage assessment activities. If the structure becomes "destroyed beyond repair" (as that term is used in

OCRM regulations), OCRM will require the seawall or revetment to be removed at the expense of the property owner. The shoreline in the erosion area can drastically change in a matter of hours or days. As such, OCRM suggests that an erosion control structure should be installed within 7 days of OCRM flagging the critical area. If at any time prior to completion of the seawall or revetment, the partially completed seawall or revetment becomes located in whole or in part in the critical area, as marked by OCRM, OCRM will issue a Cease and Desist Directive and require the seawall or revetment to be removed from the critical area at the sole expense of the Resident. OCRM has indicated that no emergency scraping will be allowed in front of areas where seawalls or revetments are located pursuant to state law. OCRM has indicated that all work must occur on the Resident's upland property and landward of the critical area as marked by OCRM. OCRM prohibits heavy machinery, equipment, and materials within the critical area for the purpose of installing a seawall or revetment. Also, per S.C. Code Ann. § 48-39-120(C): "The department shall have the authority to remove all erosion control structures which have an adverse effect on the public interest." The City encourages Residents to contact OCRM with any questions.

Section 3 - Removal of Seawalls and Revetments. If a Resident fails to comply with City Ordinance, Section 5-4-15, as amended herein, or any of the specifications or requirements of this Emergency Ordinance, including building a seawall or revetment without first obtaining a City issued permit, the City is entitled to require the Resident to remove the seawall or revetment, at the Resident's sole expense. Any seawalls or revetments installed in violation of Section 5-4-15, as amended herein, or this Emergency Ordinance shall be removed within forty-five (45) days after the Resident receives notice from the City to remove the seawall or revetment. In the event the City is required to enforce compliance with Section 5-4-15, as amended herein, or this Emergency Ordinance, the Resident shall pay the City any additional costs, expenses, or legal fees incurred by the City to ensure compliance with Section 5-4-15, as amended herein, and this Emergency Ordinance.

Additionally, pursuant to S.C. Code Ann. §§ 48-39-20(C) and 48-39-160, the City is authorized to file an action in Charleston County Circuit Court to prevent or eliminate a violation the Coastal Zone Management Act (S.C. Code Ann. §§ 48-39-10 to -360), including the non-permitted installation of hard erosion control devices, such as seawalls and revetments in the critical area as defined in S.C. Code Ann. § 48-39-10.

Section 4. Suspension of Contrary Local Provisions. During the emergency term, any ordinance (including City Ordinance Sections 5-4-15 and 5-4-51), resolution, policy, or bylaw of the City that conflicts with the provisions hereof shall be and is hereby temporarily suspended and superseded to allow for the Resident's installation of a seawall or revetment in strict accordance with all of the requirements and specifications as set forth in this Emergency Ordinance. However, except as expressly provided herein concerning installation of seawalls and revetments, nothing contained in this Emergency Ordinance suspends or supersedes the City's prohibition of (1) erosion control structures situated in whole or on part in the critical area; and (2) bulkheads, groins, rip-rap, concrete, clay, gravel or any other prohibited erosion control structures situated in whole or in part landward of the critical area within a two hundred fifty-foot (250') radius of the mean high-water mark of the Atlantic Ocean, Breach Inlet, or Dewees Inlet.

Section 5. Immediate Application Due to Emergency. Given the immediate threat to the welfare, safety, and property of the City’s affected Residents near Breach Inlet caused by severe erosion and storm damage, this Ordinance has been enacted and shall be effective immediately.

Section 6. Expiration of Ordinance; Extension of Emergency Term. As provided by S.C. Code § 5-7-250(d), this Emergency Ordinance shall expire automatically as of the sixty-first day following the date of enactment. Notwithstanding the foregoing, however, Council may extend the emergency term by ordinance enacted in accordance with S.C. Code § 5-7-250(d) for one or more additional terms, each of no more than sixty days, provided that the aggregate duration of the emergency term, including all such extensions, does not exceed six months.

PASSED AND APPROVED BY THE CITY COUNCIL FOR THE CITY OF ISLE OF PALMS, ON THE 23rd 60th DAY OF ~~FEBRUARY~~ ~~APRIL~~ ~~MARCH~~, 2024.

Formatted: Superscript

Phillip Pounds, Mayor

(Seal)
Attest:

Nicole DeNeane, City Clerk

First Reading and Ratification of Emergency Ordinance: _____
(Date)



City of Isle of Palms, South Carolina

Proclamation 2024-04

To Recognize Jeff Minton for his Contributions to the Prostate Cancer Foundation

WHEREAS, on May 11th, 2024 the 11th annual Wild Dunes Men’s Golf Association Charity Golf Event and Auction benefiting the Prostate Cancer Foundation will be held; and

WHEREAS, the support for this tournament has been steadily increasing over a decade, becoming the largest, single private fundraiser benefitting The Prostate Cancer Foundation; and

WHEREAS, over the past ten years, this event has raised more than \$2 million for The Prostate Cancer Foundation; and

WHEREAS, Jeff Minton, this year’s honoree, is Wild Dunes Director of Sports; and

WHEREAS, Jeff Minton has planned and continuously and generously supported the event in numerous, countless ways since its inception.

NOW, THEREFORE, BE IT RESOLVED that the Isle of Palms City Council, in meeting duly assembled, hereby recognizes Jeff Minton for his efforts, generosity and commitment to the Prostate Cancer Foundation.

PASSED AND APPROVED BY THE CITY COUNCIL FOR THE CITY OF ISLE OF PLAMS, SOUTH CAROLINA, ON THE _____ DAY OF _____, 2024.

Phillip Pounds, Mayor

ATTEST:

City Clerk



City of Isle of Palms, South Carolina
Proclamation 2024-06
To Proclaim May 20-27, 2024, as National Beach Safety Week

WHEREAS, the beautiful coastal and inland beaches of [your area] represent a world renowned recreational resource; and

WHEREAS, [insert term for natives of your area] and visitors alike are drawn to these beaches by the millions each year for water and beach activities; and

WHEREAS, the aquatic environment has dangers, particularly rip currents, that can be effectively managed through public awareness and the vigilance of professional lifeguards; and

WHEREAS, for reasons of public safety, an annual reminder of the joys and hazards associated with the aquatic environment are appropriate at the commencement of the busy summer beach season; and

WHEREAS, Isle of Palms residents and visitors alike must remember: Swim Near a Lifeguard, Learn to Swim, Learn Rip Current Safety, Never Swim Alone, Designate a Water Watcher, Alcohol and Water Don't Mix, Feet First Water Entry, Life Jackets Save Lives, Observe Signs & Flags and Beat the Heat & Block the Sun.

NOW, THEREFORE, BE IT RESOLVED that the Isle of Palms City Council do hereby urge all residents using our beaches to enjoy themselves at the beach this year, while taking appropriate measures to protect themselves and their children, and proclaim May 20-27, 2024, as National Beach Safety Week in Isle of Palms.

PASSED AND APPROVED BY THE CITY COUNCIL FOR THE CITY OF ISLE OF PLAMS, SOUTH CAROLINA, ON THE _____ DAY OF _____, 2024.

Phillip Pounds, Mayor

ATTEST:

Nicole DeNeane, City Clerk



City of Isle of Palms, South Carolina

Proclamation 2024-05

To Proclaim May 18-24, 2024, as National Safe Boating Week

WHEREAS, the Low Country is blessed with a dazzling abundance of salt and freshwater venues offering ready access for those residents and visitors wishing to enjoy recreational boating and fishing; and

WHEREAS, a steadily growing interest in such pursuits can result in waterways crowded with people new to the activity and unfamiliar with the practices and behaviors that keep everyone safe; and

WHEREAS, ignorance of maritime "Rules of the Road," consuming alcohol and recreational drugs while operating watercraft, excessive speeding, and failure to wear a personal flotation device exemplify hazardous conduct; and

WHEREAS, on average, 650 people die each year in boating-related accidents in the U.S.; 75 percent of these are fatalities caused by drowning; and

WHEREAS, the vast majority of these accidents are caused by human error or poor judgment and not by the boat, equipment or environmental factors; and

WHEREAS, a significant number of boaters who lose their lives by drowning each year would be alive today had they worn their life jackets; and

WHEREAS, most tragedies on the water can be prevented by acquiring the knowledge of safe boat handling, exercising common sense and self-control and exhibiting respect for others; and

NOW, THEREFORE, BE IT RESOLVED that the Isle of Palms City Council do hereby support the goals of the Safe Boating Campaign and proclaim May 18-24, 2024, as National Safe Boating Week and the start of the year-round effort to promote safe boating.

PASSED AND APPROVED BY THE CITY COUNCIL FOR THE CITY OF ISLE OF PALMS, SOUTH CAROLINA, ON THE _____ DAY OF _____, 2024.

Phillip Pounds, Mayor

ATTEST:

City Clerk



City of Isle of Palms, South Carolina
Proclamation 2024-07
To Proclaim April as Autism Awareness Month

WHEREAS, Autism is a lifelong neurological disorder with current statistics bringing it to one in thirty-six children being diagnosed with Autism Spectrum Disorder; and

WHEREAS, Autism affects each individual in different ways, and can range from very mild to severe, knows no racial, ethnic, or social boundaries and affects young and old alike in the State of South Carolina; and

WHEREAS, our understanding of Autism has grown tremendously since it was first diagnosed, there is no known cure for Autism. Accurate, early diagnoses and resulting appropriate education and intervention are vital to be the future growth and development of the individual; and

WHEREAS, hope lies in a broad spectrum of treatments, and in an informed public and community committed to providing support and service to individuals diagnosed with Autism Spectrum Disorder; and

WHEREAS, Just Bee and its members remain committed to their mission and to be educating families, professionals, and the general public to better understand this lifelong disorder; and

WHEREAS, we join with Just Bee and its members, in proclaiming every April, as Autism Awareness Month; and becoming an Autism-Friendly city by working in conjunction with Just Bee and future organization to further educate our citizens, first responders, educators and governing official of the signs, symptoms, and best practices for those individuals; and

WHEREAS, advocate for Autistic individuals openly by including them in any and all public events and shall henceforth welcome those individuals in our community proudly.

NOW, THEREFORE, BE IT RESOLVED that the Isle of Palms City Council do hereby proclaim April, hereby as Autism Awareness Month and the City of Isle of Palms, an Autism-Friendly and welcome any and all future present citizens proudly.

PASSED AND APPROVED BY THE CITY COUNCIL FOR THE CITY OF ISLE OF PLAMS, SOUTH CAROLINA, ON THE _____ DAY OF _____, 2024.

Phillip Pounds, Mayor

ATTEST:

Nicole DeNeane, City Clerk

AMENDMENT TO RESOLUTION NO. : R-2022-04

(AMENDMENT TO) A RESOLUTION AUTHORIZING THE MAYOR AND CITY COUNCIL TO EXECUTE COMMUNITY DEVELOPMENT BLOCK GRANT – MITIGATION (CDBG-MIT) PROGRAM AGREEMENT BETWEEN THE CITY OF ISLE OF PALMS AND THE SOUTH CAROLINA OFFICE OF RESILIENCE TO FUND AN INFRASTRUCTURE IMPROVEMENT PROJECT THAT WILL MITIGATE THE IMPACT OF FUTURE DISASTERS.

WHEREAS, all terms of original Resolution (No. R-2022-04) signed February 22nd, 2022, are to be upheld unless modified by this amendment; and

WHEREAS, the City of Isle of Palms Project Area 1 Stormwater and Tidal Inundation Infrastructure Project was selected for a HUD CDBG-Mitigation Infrastructure grant for \$1,396,700.00, and now, having undergone five Mitigation Special Case Panel Change Orders, is awarded a total project amount of \$3,636,071.27.

WHEREAS, all references in Resolution No. R-2022-04 to the City of Isle of Palms mitigation infrastructure project's Award Determination Letter terms and conditions as well as the completed commitment of funds letter, in addition the stipulated reimbursement structure as amended March 14, 2024, shall control this improvement project; and

WHEREAS, the City of Isle of Palms has entered into a reimbursement agreement with the South Carolina Office of Resilience for additional work as provided in SCOR's Mitigation Special Case Panel January 31, 2024 (City responsibility for the change, \$478,301.27), and February 23, 2024 (City responsibility for the change, \$60,749.00) for a total of \$539,050.27, which would include extending pipes and adding a structure to complete the piping of an entire ditch found within Project Area 1 as well as providing additional pipe bedding as recommended by the geotechnical engineer due to changing field condition; and

WHEREAS, no monies put towards the January 31, 2024, approved change for additional work or pipe bedding shall be provided by HUD-CDBG Mitigation grant fund by either party; and

WHEREAS, the City of Isle of Palms approves the February 14, 2024, MSCP change order wherein Wild Dunes Resort requested to upgrade their irrigation line to 12" and have it tied into their line that is across 41st Ave irrigation lines, which will be accessed during the construction of this project. This change to the contractor's scope of work will be paid for by Wild Dunes; and

THEREFORE, BE IT RESOLVED by the Mayor and City Council of the City of Isle of Palms, South Carolina this ____ day of _____, 2024, that the City of Isle of Palms respectfully accepts funding provided by the South Carolina Office of Resilience through the Community Development Block Grant – Mitigation to fund infrastructure improvements that will mitigate the impact of future flooding.

BE IT FUTHER RESOLVED that the City of Isle of Palms respectfully accepts responsibility for completion of the Project, any defects or failures, and the long-term maintenance after completion.

PASSED BY THE CITY COUNCIL AND APPROVED BY THE MAYOR, the ____ day of _____, 2024.

Mayor