



City Council

6:00 p.m., Monday, June 24, 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.
3. **Approval of previous meetings' minutes**
 - a. Public Hearing – May 28, 2024 [Pgs. 3-6]
 - b. Regular City Council meeting – May 28, 2024 [Pgs. 7-14]
 - c. Special City Council Workshop – June 18, 2024 [Pgs.15-21]
 - d. Committee Meeting – [Pgs. 22-23]
4. **Special Presentations**
 Presentation of new employees – Janice Ladd, HR Manager
5. **Old Business** - None
6. **New Business**
 - a. Consideration of proposal from Trident Construction in the amount of \$17,010 to develop conceptual design and costs of options for relocation of City Hall [Pgs. 24-27]
 - b. Consideration of a of allocation of \$25,000 for purchase and installation of holiday decorations [FY24 Budget, Muni ATAX]
 - c. Consideration of proposed FY25 budget for the 30% State ATAX to be used for advertising and promotion of tourism per Section 6-4-10 [Pgs. 28-30]
 - d. Discussion of FY25 state budget provisos
 - e. Consideration of award of a contract for bulk container collection and disposal sanitation services [Pgs. 31-33]
 - f. Discussion of 4th of July events
7. **Boards and Commissions Report**
 - a. Board of Zoning Appeals – no meeting in June
 - b. Planning Commission – minutes attached [Pgs. 34-35]
 - c. Accommodations Tax Advisory Committee – no meeting in June



d. Environmental Advisory Committee – minutes attached [Pgs. 36-38]

8. Ordinances, Resolutions and Petitions

a. **Second Reading**

Ordinance 2024-04 – An ordinance to adopt a budget for fiscal year beginning July 1, 2024 and ending June 30, 2025 [Pgs. 39-77]

b. **First Reading** - None

c. **Resolutions and Proclamations**

- i. Resolution 2024- 03 – to recognize the City's responsibility to provide a safe work environment for its employees [Pg. 78]
- ii. Resolution 2024-04 to support the adoption of the Charleston County Climate Action Plan [Pg. 79]

9. Executive Session – if needed.

10. Adjournment



PUBLIC HEARING
5:45pm, Tuesday, May 28, 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 Anderson, Bogosian (via Zoom), Hahn, Miars, Carroll, Campsen, Ward, and Pierce

Absent: Mayor Pounds

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

2. Ordinance 2023-04 – 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.

Administrator Fragoso gave a summary of the key initiatives of the FY25 Budget including:

Total revenues are projected at \$29,111,349, a 10% increase from the FY24 Budget. Increases are attributable to increased Property Tax revenue by \$386K; increased Interest Income by \$1M; increased Licensing & Permitting revenue by \$440K; increase Residential Rental Licenses (STR) by \$251K.

The proposed budget does not include an increase to the operating millage or debt service millage. General Fund revenues are budgeted at \$15,358,317, about 10% more than FY24.

General Fund expenditures are approximately 11% higher than FY24 budget - mostly due to the salary increases adjusted from wage study analysis and associated payroll cost and increases in property and liability insurance.

Total personnel costs represent 71% of General Fund expenditures, and 43% of City-wide expenditures. The budget does not assume any new positions in FY25; however, it does assume the remaining open positions added in FY24 will be filled.

Transfers from the Tourism Funds to the General Fund are projected at \$2,451,740, a 61% increase from FY24 budget. The approximately \$868K increase to cover more personnel costs including 2 additional Police Officers, 2 additional Firefighters and 50% of a Fire Inspector, 2 CDL Public Works Drivers, 1 Code Enforcement Officer, and an STR Coordinator.

Total tourism revenues are conservatively projected at \$8.3M, approximately 90% of recent 12-month actuals.

No new debt issues are included in the current proposed budget.

She also shared key budget initiatives by department including:

- Provision for 3% merit pool wage adjustments.
- Funds to continue supporting the City's tuition reimbursement program - \$121K. Ten City employees are pursuing degrees of higher education through this program.
- Multiple employee engagement events, including the Annual Employee Appreciation Event, the Holiday Party, and other employee recognition events.
- Continue AI software (Sunnie) to engage citizens and facilitate efficient and timely communications between the city and residents.
- Funds for computer server and workstations replacements (\$32K).
- Continue funding the initiatives recommended by the Environmental Advisory Committee - including water testing, glass recycling and Smart Composting, plus a \$10K provision for additional projects or initiatives by the Committee.
- Provisions for grant writing assistance to continue pursuing grant funding opportunities, lobbyists, and traffic engineer and transportation consulting.
- Public greenspace at the IOP Marina and resurface City's portion of reconfigure parking lot at IOP Marina.
- Funds to continue planning and design construction of renovations to the City Hall building to reconfigure the space for additional staff and consolidate Building, Planning & Zoning Department and General Government on one floor with the goal of improving service delivery to residents and visitors.
- Funds to continue the ongoing monitoring of the entire shoreline of the beach and continue with the permitting and design of a shoal management project Wild Dunes, USACE Breach Inlet Project and next offshore beach renourishment project.
- Construct additional ADA compliant dune walkovers (\$500K), funded by State Grant and \$250K for the construction to improve emergency vehicle access path at the IOP County Park to facilitate emergency access to the beach and avoid utilizing access paths where the dune system is more vulnerable.
- \$1.5M for the construction of the improvements to the Waterway Blvd multi-use path. FEMA grant submitted, anticipating \$990K award.

Fire Department:

- New Rescue Boat, City to seek FEMA grant for 75% cost which leaves City portion to an estimated \$300K.
- Replace beach rescue Sea-Doo Jet Ski.
- Replace beach patrol All-Terrain Vehicle (ATV)

- Install door access control systems at Station No. 1 and No. 2.
- Added new Medical Control Officer for paramedic program required by SCDHEC.
- IT replacement and upgrades for MEOC and Training Classes.
- Three fire rescue and two medical training mannequins and Training SCBA Self Contained Breathing Apparatus.
- Jaws of life equipment and vehicle accident extrications equipment.

Police Department:

- Replacement of 3 patrol vehicles and 2 ATV Beach Services utility 4X4 UTV.
- Replacement and reconfiguration of computer servers
- Refurbish crosswalks on Palm Blvd
- Continue to enhance beach safety and surveillance with Public Safety Drone.
- IT replacement and upgrades for MEOC and Training Classes.
- Install door access control systems in Public Safety Building.
- Upgrade tasers conducted energy weapons.
- Increased funds to support hiring additional county sheriff's deputies for traffic management assistance during the season.

Recreation:

- \$500K for the installation of new playground equipment with pour and play surfacing.
- Upgrade AV system in rooms for better livestreaming.
- Computer server for security cameras.
- Golf cart and truck for recreation center.
- Funds for lift for changing ceiling lights and tiles.
- Lighting for new pickleball courts.
- Funds to replace flooring in High Tide room.
- Added Bookwalk programs to increase community offerings.
- Funds to support major and minor annual events.

Public Works:

- Purchase of a new truck and hopper for existing truck.
- Purchase of a used mini excavator.
- Funds for fuel management system and fuel dispensers.
- Provision to continue cost share partnership with Dominion Energy to move utility lines underground - next project will be undergrounding the power lines at 14th Avenue.
- Purchase of 96-gallon carts for transition of 4,500 over 3 years for new side loaders.
- Budget includes significant investments for the installation and maintenance of drainage infrastructure - including drainage improvements between 38th and 41st Avenue and other projects identified as priorities by the Comprehensive Drainage Master Plan.

3. Adjournment

Council Member Ward made a motion to adjourn and Council Member Miars seconded the motion. The meeting was adjourned at 5:54pm.

Respectfully submitted,

Nicole DeNeane
City Clerk



CITY COUNCIL MEETING
6:00pm, Tuesday, May 28, 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 (via Zoom), Anderson, Ward, Miars, Pierce, Campsen, and Carroll

Absent: Mayor Pounds

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

2. Citizen's Comments

Al Clouse's comments are attached to these minutes.

Julie Nestler came before Council advocating for National Standards to be upheld for first responders. She recently went on a ride-along and encouraged all Council members to do the same. She would like the firefighters to be paid more and mentioned the pay structure used by the City of Charleston. She will be sending backup information to Council Members.

Terri Haack's comments are attached to these minutes.

3. Approval of previous meetings' minutes

- A. City Council Meeting – April 23, 2024**
- B. Special City Council Meeting – May 14, 2024**
- C. Special City Council Meeting Workshop – May 14, 2024**

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

4. Special Presentations -- none

5. Old Business

A. Update on coyote management

Administrator Fragoso said that coyote traps have been deployed at the 3600 and 3900 blocks of Palm Boulevard. One coyote was trapped the week of May 13. Public education efforts are ongoing.

B. Update on shoal management project on the north end of the island

Administrator Fragoso said the permit application for this project was submitted in early April. She said, “This project is requesting permission from the regulatory agencies for the City to harvest sand from the incoming shoal that is off of Grand Pavilion, that area along Wild Dunes, and also allow the City to harvest sand from accretional areas between 44th and 53rd. The first harvest area along the shore would be prioritized but the City is seeking permission to allow the flexibility in the event, while the permit is valid, which is five years, if conditions arise that would require us to use some of the surplus sand from that area to be permitted to do so.”

She said the City hosted a public meeting last week explaining the project. Mr. Traynum gave a presentation to about 60-70 people.

Council Member Campsen expressed concern about taking sand from one area and adding it to another. Administrator Fragoso explained there is no trucking of sand in the permit application. She said, “The priority would be using the sand from that offshore shoal that is attaching, so technically, that is new sand into the system as a priority.”

Council Member Hahn expressed concern about Mr. Traynum’s statement at the meeting about the movement of the high tide line back 50’-100’. He said that is a taking of people’s properties. Administrator Fragoso explained, “The owners own to mean high tide, and the way that this permit has been presented is that the sand from that accretional area would be harvested below that line. So it is not within private property. I think the point that Council Member Hahn is making is by harvesting sand temporarily there will be a shift in where the high tide line is.” She referenced the recording of the meeting and encouraged people to watch it on the City’s website.

Administrator Fragoso explained that OCRM will put the permit application in public comment and notify everyone in that area who could be impacted by the project. After those comments are reviewed by the regulatory agencies, they will issue a permit approval. She hopes the project is ready for construction at the end of 2024/beginning of 2025.

C. Update on USACE beneficial use project on the south end of the island

Administrator Fragoso said the contract and Notice to Proceed have been executed but no start date has been set. She added that the equipment that was in the ICW last month was for a private project.

D. Update on CARTA Beach Reach Shuttle Service

Administrator Fragoso said the CARTA Beach Reach Shuttle Service began over the weekend and will run weekends and holidays throughout the summer from 9:30am-5:30pm. This is an effort financially supported by the City of Isle of Palms and the Town of Mt. Pleasant.

E. Update on FY25 State budget requests

Administrator Fragoso said the City requested State funding for four budget allocations: \$1.5 million for stormwater improvements, \$2.5 million towards beach renourishment, \$250,000 for

improving emergency access at the IOP County Park, and \$1 million for improvements to beach access paths including the installation of ADA boardwalks.

The City’s lobbyist said the current House version of the budget includes \$1.25 million for stormwater improvements and \$1 million for beach nourishment. The City should know the outcome of these allocations in a week or two.

6. New Business

A. Consideration of Memorandum of Understanding for use of the shared lot at the Isle of Palms Marina during the 2024 season

Administrator Fragoso said the agreement drafted by the City’s real estate attorney, restructures the shared parking lot by moving the resident-only trailer parking spaces and splitting the number of car parking spaces (20 to the restaurant, 16 to the City, and shared use of the remaining 8 spaces). The agreement goes through October 1, 2024.

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

Ayes: Campsen, Ward, Anderson, Miars, Bogosian, Carroll, Pierce

Nays: Hahn

The motion passed 7-1.

B. Consideration of parking fees in the shared lot and along the new right of way parking along the marina entrance

Administrator Fragoso said the new right of way parking along 41st Avenue can accommodate approximately 30 car parking spaces. Staff believes charging the same \$10/day fee charged by the marina operator will encourage turnover. The City’s parking management company, PCI, will include this space in their parking plan. City Council can decide if they would like that change to be permanent upon the expiration of the parking MOU with the restaurant. Such a change would require a change to City Code.

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

Administrator Fragoso added that overnight parking will not be permitted in the marina lot, and PCI could use “barnacles” for “nuisance parking.”

VOTE: A vote was taken with all in favor.

Administrator Fragoso suggested a review of all the parking ordinances at the end of the season with the parking management company and then bring all suggested changes to Council at one time to “clean it all up.”

C. Consideration of Charleston County CTC Program funding requests for FY25

Administrator Fragoso said the City requesting consideration of three projects to the Charleston County CTC Program for FY25:

- Extend existing sidewalk from Breach Inlet to 2nd Avenue and install crosswalk on Palm Boulevard at 2nd Avenue
- Installation of solar powered rectangular rapid flashing beacons at pedestrian crosswalks on Palm Boulevard between 21st and 41st Avenue
- Installation of a stormwater collection system on Palm Boulevard in the blocks between 38th and 41st Avenue.

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

D. Approval of purchase of two tide valves for 27th Avenue and Driftwood Lane in the amount of \$20,186.83 [FY24 budget, Capital Projects Fund, Public Works, Drainage Contingency, \$100,000]

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

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 temporarily repeal and replace Section 9-2-5 Noise, from July 1, 2024 through December 31, 2024

MOTION: Council Member Miars made a motion to approve by title only, and Council Member Pierce seconded the motion. A vote was taken as follows:

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

The motion failed.

ii. Ordinance 2024-05 – an ordinance to amend Section 5-4-12 and 5-4-13 and establish stormwater management requirements for new construction in SR-1, SR-2, and SR-3, and to allow properties to be elevated up to 7.4’ in elevation with the approval of a plan

certifying that the post-construction stormwater pattern will result in the same or less runoff than the pre-construction stormwater pattern

MOTION: Council Member Ward made a motion to approve by title only, and Council Member Campsen seconded the motion.

MOTION: Council Member Campsen made a motion to suspend the rules of order to allow for discussion. Council Member Anderson seconded the motion. The motion passed unanimously.

Council Member Anderson expressed concern that allowing property owners to raise their elevations will only cause more stormwater runoff into the streets. Director Kerr said, “I would say that there are a lot of changes happening with this ordinance and one of them, which I would consider a fairly minor change is that our existing code blanketly says you cannot elevate more than one foot above the road. Generally, that is not a problem, and it doesn’t cause issues with the development of houses or for owners. Where it does create problems is those owners that are really, where their road, their adjacent road is really, really low.” He said the change comes as a recommendation from Davis & Floyd and the Planning Commission who “did not think it was wise to force people to build at an elevation that would be below a king tide elevation.”

Council Member Miars said she also was not supportive of this change but believes it affects very few people.

Director Kerr added, “This is the first time that the City will ever require that you actually hold stormwater onto your property. That is currently not in our ordinance, so that is seen as a big improvement. The current standard just says an engineer or landscape architect just has to say this is not going to adversely impact neighbors. The new code has that language, plus it requires that it mimic or reduce stormwater quantity and direction. So, it is adding a lot more detail to what the engineers have to do when they develop these stormwater plans. Again, it is for the first time requiring people to actually hold a portion of their stormwater on their property, which I think should benefit the community.”

VOTE: A vote was taken as follows:

Ayes: Campsen, Ward, Bogosian, Miars, Hahn, Carroll, Pierce

Nays: Anderson

The motion passed 7-1.

C. Resolutions and Petitions

Resolution for Council participation in the State insurance benefits program

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

9. **Executive Session – not needed**

10. **Adjournment**

Council Member Ward made a motion to adjourn, and Council Member Miars seconded the motion. The meeting was adjourned at 6:50pm.

Respectfully submitted,

Nicole DeNeane
City Clerk

Remarks of Terri Haack:

Good evening and my name is Terri Haack and I am representing the owners of Wild Dunes resort Lowe and Dart and the resort operator Hyatt.

Thank you for your continued efforts to bring forth a noise ordinance that is acceptable to all of the IOP residents, second homeowners, businesses and visitors. I recognize this has been a very lengthy process.

The noise ordinance before you today still needs some clarification.

I certainly appreciate that this ordinance would have a trial period of six months. Thank you. While we would like a 75 dB limit for the commercial properties we operate in Wild Dunes, we will be operate with the proposed 70 dB limit during this trial period.

I would also like to make it clear that the owners of Wild Dunes Resort, the operator nor myself have ever lobbied for a decibel limit over the entire PDD of the Wild Dunes community. That statement is simply false. We have long been a proponent of a decibel levels for commercial business and a separate and lower one for residential neighborhoods. At very least, the current IOP noise ordinance must be amended to allow amplified speech and music at a reasonable level.

Thank you for allowing me to speak with you this evening and thank you for your continued leadership for this beautiful community.

City Council 5/28/2024; Clouse Comments (Meeting Presentation **No. 31** since April 13, 2022 regarding : **Noise; Noise Ordinance, Nuisance.**

My name is Al Clouse, 3 Grand Pavilion Dr. Since April 13, 2022 this is our **Thirty-first (31st)** City Council Presentation regarding **Noise; Noise Ordinance; Nuisance.** Our issues started in March 2021 when the Sweetgrass Inn commenced operations.

Everyone has a story regarding noise. Mrs. Anderson's story: a garage band which played two (2) consecutive weekends in close proximity to her residence. The second performance was interrupted by the IOP Police; the residential owners were fined; noise of short duration.

Mr. Hahn explained what he hears from the Citadel. What Mr. Hahn, **unintentionally**, did not reveal is the Citadel's property line is **328 feet from his property line.** In contrast, Mrs. Williamson's property is **directly adjacent** to the Sweetgrass Inn. Clouse's property is thirty-five (35) feet from the Sweetgrass Inn. Both are in **the direct line of fire.**

Not long ago, Mr. Ward commented to council, in these very chambers: **"the people on 57th Avenue need help"** regarding the noise which emanates from the Sweetgrass Inn . Respectfully Mr. Ward, they still do!!

We have provided you numerous emails and videos; the NYTimes article; our analysis of a faulty noise study conducted by the resort. Requested sound abatement.

We provided you an array of factual data ,which totally dispelled the consistent dehumanizing campaign by the Dart/Lowe enterprise, which cast aspersions on our character.

Enforcement: In 2023 forty-five (45) incidents at the Sweetgrass Inn resulted in two (2) citations; one which was not prosecuted by the police. So, rounding up, 3%. **Clearly, this does not reconcile with the videos we provided.**

Officer Discretion: Parameters need to be established.

"c. Maximum Decibel Levels" are not in alignment with the **"Whereases"** regarding **57th Ave and PDD property owners.**

WDCA voting rights perspective, **Dart/Lowe 20%;** how can we ignore the **remaining 80%?**

Furthermore, we have consistently requested **ad nauseam** the **Nuisance** verbiage in **§ 9-2-5 (i) (1)(2)** be reinstated into a proposed noise ordinance. It is not there! What is the reason?

In conclusion, we respectfully request: **no carve out in the PDD. Maximum Decibels of 60 dBA's for all.** Respectfully, **Vote No** regarding the proposed noise ordinance.



SPECIAL CITY COUNCIL MEETING -- WORKSHOP

5:00pm, Tuesday, June 18, 2024

1207 Palm Boulevard and

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

MINUTES

1. **Call to order**

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

Absent: Council Member Bogosian

Staff Present: Administrator Fragoso, Director Kerr, various department heads

2. **Citizens' Comments**

Julie Nestler said City Council remains “reckless with the safety of our community” and “accepted the fact that it’s okay to operate at a resource deficit.” She said that due to the auto aid agreement the Isle of Palms Fire Department is “the busiest Mt. Pleasant Fire Department station.” She also expressed concern about the paramedic program not being operational. She also said that City Council ignored the Police and Fire chiefs about the configuration of the Isle of Palms Connector. She voiced worry about the lack of life-saving devices, like the life ring she donated to the City last year, at the Isle of Palms Marina. She would like the life ring she donated put up at the Marina.

3. **Special Presentations**

A. **Presentation from Thomas & Hutton regarding increasing level of protection for Waterway Boulevard Path Elevation Project**

Rick Karkowski of Thomas & Hutton came before the Council to discuss the Waterway Boulevard path and increasing the level of protection from 6’ to 7’. Mr. Karkowski shared maps detailing the additional areas protected by raising the level of protection to 7’. He shared that Thomas & Hutton is also working with the Wild Dunes Resort on their golf course in the same area and believes that working on both projects simultaneously will benefit the City. He said, “By going to the golf course, you get to get that protection a lot cheaper and a lot more feasible.”

He added that some of the project requires the participation and agreement of several property owners who would need to grant easements to the City. He said that securing those easements will take much longer than the project timeline but added that doing the project without them will still increase protections for a much larger area. He said, “What we have recommended and we have worked with staff, is going ahead and doing that; working with the golf course, getting

it on there, getting all the other protections in there, but we would leave several ‘bricks’ in the wall would still be missing, that we would have to get done over the years.”

The cost of the project to increase protections to 7’ without the immediate cooperation of the homeowners from which easements are needed would be approximately \$2.1 million. Director Kerr said the City will work with each homeowner on a case-by-case basis to determine if they would like a berm or seawall on their property.

Administrator Fragoso said the City can only get the protections of 7’ “if we leverage Wild Dunes and their golf course and their renovation because most of the elevated areas in that plan are either on the golf course path or the golf course landscape.”

Mr. Karkowski said grants are being pursued for the \$1.2 million, adding that going to the 7’ protections will allow them to pursue additional grant funding as they add in the missing properties over time.

The City is in discussions with the resort about the maintenance of the improvements. Administrator Fragoso added, “The other thing is their agreement to us utilizing or them elevating their golf course to help us achieve that maximum level of protection only benefits the City. This does not benefit the golf course in any way.”

Mr. Karkowski pointed out that most of the work is on golf cart paths and not in playable areas of the course. He has spoken to the golf course maintenance staff and to Lowe’s and they are supportive of the City’s project. Wild Dunes is looking to start their project next May.

Council Member Miars would like to know how many more homes are going to be protected at the 7’ level. Mr. Karkowski will “analyze the holes to be sure that we are not actually lowering protection behind the hole.”

Administrator Fragoso said that analysis will be run and brought to next week’s City Council meeting. She said, “We need to have buy-in from Council about the path that we need to move forward because that means whatever path we select they will finish their specifications and the design of that chosen path. Then it will take a few weeks to finalize those. We need to submit all that for permits, and as you all know, permits, we are looking at 9-12 months before we secure a permit, before we can even think about construction.”

B. Presentation of proposed FY25 budget for the 30% State ATAX to be used for advertising and promotion of tourism per Section 6-4-10

Catherine Dority, Laurie Smith, and Chris Campbell came before Council to present the proposed FY25 budget for the 30% State ATAX funds to be used for advertising and promotion of tourism. Ms. Dority shared the breakdown of expenses as required by TERC and provided details of current IOP-specific campaigns and initiatives.

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

Administrator Fragoso reported that tourism funds are lagging to the budget, but those funds are just delayed in being received. There are two Police officer vacancies, one Animal Control Officer vacancy, one BSO vacancies, and three paramedic vacancies. Interviews are being held.

Police Department charges reflect the officers' responses to addressing traffic-related concerns as well as DUI, drugs, and livability concerns. Calls for service in the Fire Department are steadily increasing. Automatic aid provided assistance to the island 23 times, and the Fire Department responded to 27 automatic aid calls.

1,610 short-term rental licenses have been issued since 5/1/24. There are approximately the same number of 6% licenses and slightly less 4% licenses to date. Director Kerr reported that one of the hotels on the Front Beach would like to return to having one short-term rental license instead of one for each unit.

5. Departmental Reports – in the meeting packet

6. Strategic Plan Policy Initiatives and Priorities

A. Livability

Discussion of Ordinance 2024-03 to prohibit placement of political signs in the public right of way

Administrator Fragoso explained the discrepancy in Ordinance 2024-03 caught by the Planning Commission. This ordinance will have Second Reading in July as there needs to be a Public Hearing prior to the vote.

B. Environmental

Discussion of shoal management project permit

Administrator Fragoso explained, “We held a public meeting at the Recreation Center on May 22 to provide a lot of detail and background on the City’s proposed shoal management project. The meeting is available online. We also shared information via our new newsletter, encouraging people to look at the permit and provide comments. The application that we had submitted to the regulatory agencies included the potential harvesting of sand from two different harvest areas. One, which is our harvest area along the incoming shoal, that is off the Grand Pavilion area, and then a second harvest area along the avenues between 44th and 57th. The permit is very specific as to the amount of cubic yards of sand that would be harvested from both locations. Our plan has always been to give the City as many options in the future as we know these permits last five years. Whenever between now and the time when we are ready to execute a larger scale dredging project that we have options to address hotspot erosions like we are seeing today. Our goal and our plan has always been to leverage all the same that is coming through that incoming shoal but also have the option of harvesting and recycling some sand as part of our sediment plan for the avenues, which is an area that has a significant surplus of sand.

“Due to all of the public comment that we have been seeking and engaging the community in this whole conversation, we anticipate some challenges and concerns from the community over the harvest area along the avenues. What we would like to do is separate the permit that we have submitted already and have a permit application for the shoal, which is not controversial. It is new sand that is coming and separate from the permit for harvesting and recycling sand from the avenues. What we don’t want to do is stop progress on the permit application for the shoal by tying it to an area that may have some challenges and concerns and a lot of public comment that the regulatory agencies would need to respond to. Therefore, that is our proposed path. It doesn’t change anything other than it may take the City longer to secure a permit for the avenues or may be denied. We don’t know, but we think that by separating the two we don’t hinder our ability to do progress within the shoal later this year and the next coming winter when we would be able to execute a project.”

C. **Public Services**

Discussion of commercial bulk container dumpster service

Administrator Fragoso explained that the commercial service responsible for emptying the dumpsters across the island has quadrupled in price. The City put out a request for bid and the lowest of the four bids is still three times what the City has paid for several years. This has been a cost that the City has paid for, and she is unaware of any other municipalities that cover such a cost for commercial dumpsters for its businesses. She added that the City pays for the service fee on the municipal compactor in Lot A but the businesses pay for a user fee. The current commercial dumpster service is also responsible for emptying the dumpsters at the condominiums and will continue to do so as those were added in to create efficiencies for the Public Works Department.

Administrator Fragoso pointed out that should the City phase out of paying this cost then businesses will be responsible for securing their own dumpster service. Council Member Hahn expressed concern that if this transition is not handled properly, it could become a sanitation issue. The Public Services & Facilities Committee will discuss the matter further, and the City will continue to pay for the service on a month-to-month basis until a longer-term solution is agreed upon.

D. **Personnel**

Discussion of proposal for 48/96-hour shift for Fire Department

Chief Oliverius said department personnel voted overwhelmingly in favor of changing to 48/96 hour shift rotations. He said this change will enhance work/life balance, shorten commute times, and add money into the pockets of the personnel since they are not spending as much time on gasoline. He said there should be no budgetary effects as a result of this change. He would like this change to be effective 1/1/25 and run as a pilot program for one year. Fire Department personnel will have to have a super majority agreement for it to continue beyond 12/31/25. He also shared that several of their interviewees have asked if the department is considering 48/96 shift rotations.

Administrator Fragoso said she supports this change, believing it is good for recruitment and retention. She stressed the need for it to remain budget neutral.

E. Other items for discussion

Update on paramedic program

Chief Oliverius said that while the anticipated June 1 start date for the program was not achieved, “DHEC came for their second inspection today and we passed.” They are now waiting on two medications and one piece of equipment to be delivered. He anticipates the program going live by mid-July.

Administrator Fragoso added, “So we are a few weeks delayed from our original target from last year due to all the requirements we have to go through in order to secure all the licenses that we need to have.”

Chief Oliverius said he knows some paramedic candidates are waiting for the program to go live before they apply.

7. Financial Review

A. Financial Statements and Project Worksheets

Director Hamilton reviewed the missing payments still due to several of the tourism funds. The General Fund is also missing some licensing fees from insurance licenses and public utilities such as Dominion Energy. Expenses are on target for this time in the budget year. She noted that payroll will come in over budget due to increased wages, increased health insurance costs as well as workers' compensation costs. Public Works' vehicle maintenance costs and legal fees are also higher than anticipated.

The City has \$44 million in cash and earned \$197,000 in interest income last month at a rate of 5.5%.

8. Procurement

A. Discussion of proposal from Trident Construction to develop conceptual design and costs of options for relocation of City Hall

Mayor Pounds said the Public Services & Facilities Committee reviewed the options for City Hall with the architects and would like them to further investigate the options of moving City Hall to Municipal Lot B or connect to the Public Safety Building. Administrator Fragoso acknowledged that using Municipal Lot B will require conversations with SCPRT as there is a deed restriction on the use of the lot.

B. Discussion of approval of allocation of \$25,000 for purchase and installation of holiday decorations

Administrator Fragoso said she would like to use these funds to purchase light displays for the light posts across the island.

9. Capital Projects Update

Administrator Fragoso said the drainage project at 41st Avenue is mostly complete. They are awaiting the installation of handrails, trash racks, and gates. Parking stops have been installed along the newly covered ditch and PCI has ordered the pay-to-park signs for that area. A fence along the lease line of the employee parking lot under lease by the restaurant will be installed next week.

There is no update on the FEMA mitigation grant submitted by the City for the Waterway Boulevard path.

Staff had a meeting with Thomas & Hutton about the next phase of drainage projects on Palm Boulevard between 38th and 41st avenues. She said, “There are potential challenges with all of the utilities that are already underground on the right of way, both the land side and the ocean side. They think they can squeeze it in. Ideally, we move out of the road, so that there is no need to open up and have to repave the road. The only potential challenge with that is the line or the area that would be available is right under where the line of palm trees are,” so some palm trees may have to be relocated.

Seamon & Whiteside continues to meet with stakeholders regarding their plan. They have also prepared a community engagement survey they plan to release in July.

Framing and decking is in progress at the greenspace. She anticipates most of the work being completed there by July. The plan is “once the pier and the handrails and the covered areas are finished to potentially open the public dock for pedestrian use and then phase in the installation of the gangway, floating dock, and the swings” when they arrive in August or September.

The City is planning on improving four beach paths with ADA-compliant boardwalks or foot bridges using the \$500,000 from the State budget. The City will go out for bid for ADA-compliant boardwalks at 46th and 52nd avenues. Improvements to the beach access paths at 26a and 36a will be made and the City will seek funding from the Greenbelt program for those improvements.

Some emergency beach restoration work was done at Breach Inlet and they are waiting on the delivery of 10 extra sandbags for Beachwood East.

Staff met with the contractor for the USACE beneficial use project. They have indicated it will be 60 days “between the time where they start clearing the vegetation along the intercoastal side of where the sand is being borrowed from or used to the time that we see sand on the beach.”

Administrator Fragoso said the City is still waiting on the permit for the supplemental work they would like to do to restore some of the dunes and the dry sand beach. She said they will be going out for bid to secure that contractor and intend to present a recommendation to Council in July for approval. The City must wait until the USACE has completed its work before the supplemental work can begin.

The next undergrounding power lines project will be at 14th Avenue. Dominion Energy has secured the easements and construction should begin after Labor Day. Mayor Pounds requests

that the Public Services & Facilities Committee revisit the list of potential undergrounding projects to evaluate the prioritization that was done a few years ago.

10. **Legislative Report**

11. **Adjournment**

Mayor Pounds suggested not having a Workshop in July unless something came up that needed Council discussion.

Council Member Ward made a motion to adjourn, and Council Member Hahn seconded the motion. The meeting adjourned at 7:36pm.

Respectfully submitted,

Nicole DeNeane
City Clerk



Public Services & Facilities Committee Meeting
9:00am, Tuesday, June 4, 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, Hahn, Pierce

Staff Present: Administrator Fragoso, Director Kerr, Director Pitts, Director Ferrell,
 Asst. Director Asero

Also present: John Griffith, Jr., Brian Kessler

2. Citizen's Comments -- none

3. Approval of Previous Meeting's Minutes – May 7, 2024

MOTION: Council Member Pierce made a motion to approve the minutes of the May 7, 2024 meeting. Council Member Hahn seconded the motion. The motion passed unanimously.

4. Old Business -- none

5. New Business

Discussion regarding City Hall building assessment, renovation and expansion options to consider

John Griffith, Jr. of Trident Construction and Brian Kessler of McMillan Pazden Smith joined the Committee to discuss the options for City Hall assessment, renovation, and or expansion as presented to the City Council at their May workshop.

Mr. Griffith said the current City Hall, built in 1991, has had small renovations throughout the years. He explained how the suggested increased square footage needs for City Hall were determined.

Administrator Fragoso said they asked the design-build team to consider a welcoming entrance to City Hall, an additional conference room for each floor, two additional offices, an additional bathroom, and the consolidation of kitchen spaces. Mr. Kessler said that any public event space that also allowed for City Council meetings and Municipal Court would need storage space for furniture and a removable dais.

Council Member Pierce said that the price differential per square foot for renovation versus building new while taking into account any unseen corrections that need to be made to City Hall is nominal and believes the City should just build a new building. Council Member Miars agreed, stating that she does not think the existing City Hall has much life left in it based on the assessment. The existing City Hall space could be used for workforce housing in the future.

Discussion ensued as to the options available to build – consolidating City Hall and Public Works, consolidating City Hall and Public Safety, and building on part of the large municipal lot. Building elsewhere would be the least disruptive to City services during construction. The current height restrictions would need to be addressed if the decision was made to consolidate with Public Safety due to the footprint of allowable buildable space in that area.

Consolidating with Public Works needs to take equipment usage, fuel pump relocation, and availability of equipment and fuel during construction into consideration. Mr. Griffith said there would be cost savings and work efficiencies if City Hall and Public Works were consolidated. However, the City would need to work with DHEC on the use of some of the property they own in that area, perhaps with a long-term lease. Administrator Fragoso said combining City Hall and Public Works provides an opportunity to create a more attractive entrance to the island.

Council Member Hahn believes consolidating City Hall and Public Safety makes more sense as far as the needs of the citizens. Use of the municipal lot will require conversations with SCPRT about the deed restrictions and allowable uses of the lot. Director Kerr said there may be some pushback about adding to the congestion at the Front Beach area.

Mr. Griffith and Mr. Kessler will do deeper analysis of the options discussed at the meeting and bring back options and updated costs to the next meeting.

6. Miscellaneous Business

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

7. Adjournment

Council Member Pierce made a motion to adjourn and Council Member Hahn seconded the motion. The meeting was adjourned at 10:15am.

Respectfully submitted,
Nicole DeNeane
City Clerk



PROPOSED OWNER CHANGE ORDER #: 1

TRIDENT CONSTRUCTION, LLC

2245 Technical Parkway
North Charleston, SC 29406

Phone: 843-572-7600
www.tridentconstruction.com

| | |
|-------------------------|--------------------------------|
| Owner : | Project: |
| City of Isle of Palms | 23045- IOP City Hall - Phase I |
| P.O. Box 508 | 1207 Palm Blvd |
| Isle of Palms, SC 29451 | Isle of Palms, SC 29451 |

Details: PSB and Lot B Building Options

| Item | Amount |
|---------------------------------------|---|
| Change Order Request: # | 2 - PSB and Lot B Building Options |
| 1 PSB and Lot B Building Options | \$15,750.00 |
| <i>PSB and Lot B Building Options</i> | |
| Subtotal For Change Order: | \$15,750.00 |

| Description | Mark-up Percent | Mark-up Amount |
|---------------------------------------|-----------------|--------------------|
| Subcontractor Default Program | 0.00% | \$0.00 |
| Licenses\Insurance\IT Software | 0.00% | \$0.00 |
| Trident Fee | 8.00% | \$1,260.00 |
| Performance Bond | 0.00% | \$0.00 |
| Total Cost: | | \$17,010.00 |

Submitted By:
TRIDENT CONSTRUCTION, LLC
Signed: _____
John Edward Griffith

Date: _____

Submitted By:
N/A
Signed: _____
Applicable Not

Date: _____

Approved By:
City of Isle of Palms
Signed: _____

Date: _____



6 June 2024

Mr. Todd Bulwinkle
Trident Construction, LLC
2245 Technical Parkway
North Charleston, SC 29406

RE: Design Services, IOP City Hall Revocations and Additions - Phase 2
MPS project# 023410.00

Dear Todd,

We are pleased to continue to partner with the Trident Construction Team to provide the City of Isle of Palms (IOP) additional design services for their City Hall replacement. Please accept this proposal for McMillan Pazdan Smith (MPS) Architecture to provide Architectural services for the new conceptual design to replace the existing facility. We understand that Trident Construction will enter into a Design/Build Agreement with the City to design and construct the referenced project. MPS will provide services as a Consultant to Trident, upon understanding and agreeing with the terms of this agreement pertaining to our services.

Scope of Work

As follow up to our phase 1 design efforts and studies, MPS will provide additional Architectural design services to meet the project requirements as outlined in the scope of work shown below.

- Develop (1) new conceptual building massing design option, for each of the following locations:
 - Lot B on Pavilion Drive
 - Adjacent to existing Public Safety Building
- Coordinate and review parking design options developed separately by Seamon Whiteside Engineering (Civil)
- Meet with City Staff to refine final conceptual massing designs and presentation to Council
- Present, with Trident, final conceptual design and recommendations to City Council
- Prepare proposal for Phase 3 scope to complete design.



It is our understanding that all engineering design services will be provided by Trident Construction through Consultants. At this time, it is believed that the Consultants will be:

- Seamon Whiteside Engineering (Civil & Surveying)
- MECA Engineering (Mechanical, Plumbing, and Fire protection)
- GWA Engineering (Electrical)
- Cranston or Atlantic Engineering (Structural)

In Phase 3, MPS will require all consultants, except Civil, to provide design files in Autodesk Revit format.

Project Budget

The City has not defined the project budget yet, but the phase 1 study estimated new construction costs at \$550 / SF. The size of the building is dependant upon the program desired. Potential building sizes have been shown below with costs for general reference.

- 12,000 sf = \$6,600,000
- 17,000 sf = \$9,350,000
- 22,000 sf = \$12,100,00

Project Schedule

A full project schedule will be developed in conjunction with Trident after a notice to proceed. We preliminarily estimate 4 weeks of design time for Phase 2 with the following tentative milestones:

- Tuesday, June 11: Project kick-off Conference Call with IOP, SW, and Trident
- Friday, June 21, 2024: Design Review with City Staff
- Tuesday July 9, 2024: Presentation at City Council Workshop

Design Fee

We propose to provide these conceptual design services outline above for a lump sum fee of nine thousand two hundred and fifty dollars (\$ 9,250). The fee will be invoiced monthly as the work is performed.

After this Phase 2 work is complete and the full scope of the project is defined, MPS will provide a separate Phase 3 fee proposal to complete all design and construction observation work through construction closout.

Reimbursable expenses and additional services are hourly, and terms outlined in the attached 2024 Fee Structure. This proposal is submitted for your review and approval, and will be incorporated into the AIA Document B143 Standard Form of Agreement Between Design Builder and Architect.



Thank you for partnering with MPS. This is an important project for the City and a great opportunity for Trident and MPS to work together in providing a wonderful facility for the community. Please indicate your approval by signing and returning a copy to us for our files.

Kindest regards,

A handwritten signature in black ink that reads 'Michelle B. Smyth'.

Michelle Smyth, AIA, Principal
McMillan Pazdan Smith Architecture

A handwritten signature in blue ink that reads 'Brian Fessler'.

Brian Fessler, AIA, Associate
McMillan Pazdan Smith Architecture

Accepted this _____ day of _____, 2024

Todd Bullwinkle

Attachments:
MPS 2024 Fee Schedule

| *DRAFT* BUDGETED INCOME FY 24/25: City of Isle of Palms, Spring 2024 | | | | | | | | | | |
|---|---|---|--------------------|--|--|---|--|------------------|------------------------|------------------------|
| Expenditure Type | EXPENSE TO ISLE of PALMS | Benefit to IOP | Cost to CVB | IOP Share Based on Community Inventory at 5.8%* | IOP Share Based on Full Service (Group) Inventory at 8.8%** | IOP Share Based on Luxury (Group) Room Inventory at 24%*** | IOP Share Based on Islands Inventory at 29.9%**** | 100% IOP | Category Totals | \$964,259 ***** |
| TERC Project Category 1 - Advertising | | | | | | | | | | |
| Website - maintenance | IOP featured municipal page | IOP-specific coverage via https://www.charlestoncvb.com/areas-to-explore/isle-of-palms/ | \$2,700 | | | | | \$2,700 | | |
| Website - maintenance | Site presence: IOP on Beaches site | IOP-specific coverage via https://www.charlestoncvb.com/beaches/isle-of-palms/ | \$2,700 | | | | \$807 | | | |
| Website - maintenance | ExploreCharleston.com | Main site for regional promotion | \$48,000 | \$2,784 | | | | | | |
| Website - Search Engine Optimization (SEO) | Adwords, IOP-specific, Beaches Site | | \$60,000 | | | | \$17,940 | | | |
| Website - SEO | Adwords, ExploreCharleston core visitor site | | \$350,000 | \$20,300 | | | | | | |
| Commercial - distribution | Sinclair Broadcasting | distribution of :30 sec commercial across the US (12 months x \$88,000 /month) new West Coast cities and Canada | \$1,056,000 | | | | \$315,744 | | | |
| Advertising - digital & print campaign | Signature Travel | Digital and print advertiging with in the travel agent consortia that results in direct bookings for Isle of Palms hotels & resorts | \$59,000 | \$3,422 | | | | | | |
| Advertising - digital campaign | Amadeaus GDS campaign | Digital travel agent booking platform that generates bookings for Isle of Palms hotels & resorts | \$150,000 | \$8,700 | | | | | | |
| Advertising - digital campaign | The Knot | store front annual, wedding specific | \$14,420 | | | | \$4,312 | | | |
| Advertising - digital campaign | VRBO | IOP specific ads pointing to vacation rentals | \$75,000 | | | | | \$75,000 | | |
| Advertising - social media campaigns | Facebook & Instagram | paid promotion - 12 months | \$20,000 | | | | | \$20,000 | | |
| Advertising - social media campaigns | TikTok | paid promotion - 12 months | \$20,000 | | | | | \$20,000 | | |
| Advertising - social media campaigns | YouTube | paid promotion - 12 months | \$20,000 | | | | | \$20,000 | | |
| Subtotal Marketing & Advertising | | | \$1,877,820 | \$35,206 | \$0 | \$0 | \$338,803 | \$137,700 | \$511,709 | |
| Advertising - print | AAA World (DC, Maryland, Virginia & Delaware) | beaches feb 2025 | # | | | | # | | | |
| Advertising - print | Southern Bride (North Carolina) | full page placement in Summer/Fall and Winter/Spring | # | # | | | | | | |
| Advertising - print | Discover SC | Annual state vacation guide - beach specific ad | # | | | | # | | | |
| Advertising - print | Coastal Living | spreads in Fall issue | # | | | | # | | | |
| Subtotal Negotiated Ad Buys: #Terms confidential between buyer/seller. | | | \$65,586 | \$522 | \$0 | \$0 | \$16,901 | \$0 | \$17,423 | |
| Total Advertising | | | \$1,943,406 | \$35,728 | \$0 | \$0 | \$355,704 | \$137,700 | \$529,132 | 54.87% |
| TERC Project Category 3 - Marketing Support | | | | | | | | | | |
| Market Research - Key Data | Key Data Research, specific to Islands / Beach communities | Historical and forward-looking projections on beach rental performance / key metrics (IOP, Folly, Kiawah) | \$40,296 | | | | \$12,049 | | | |
| Market Research | Office of Tourism Analysis at College of Charleston - research; Datafy - visitor behavior; geolocation platform; TravelClick; Build Central; STR (formerly Smith Travel Research), CoStar | Research is at the core of everything we do in order to understand market-specific and global travel trends, determining the most effective ways to connect with travelers, and measure industry performance. As this is a regional effort, we have allocated the cost between funding communities. | \$682,961 | \$39,612 | | | | | | |
| Research for IOP | IOP Thrives and Walkability Study | David McNair consulting + College of Charleston Office of Tourism Analysis | \$80,000 | | | | | \$80,000 | | |
| Branding / Creative | IOP Branding Campaign | Working with an outside agency to create new brand for Isle of Palms | \$50,000 | | | | | \$50,000 | | |
| Sponsorship | Spread the Joy | Annual Holiday Signage Campaign | \$21,932 | | | | | \$21,932 | | |
| Sponsorship | WCIV / Channel 4, Know Before You Go Campaign | Helping public know traffic, parking and weather for the beaches | \$38,341 | | | | \$11,464 | | | |
| Total Marketing Support | | | \$913,530 | \$39,612 | \$0 | \$0 | \$23,512 | \$151,932 | \$215,056 | 22.30% |
| TERC Project Category 4 - Group Sales Efforts and Tradeshows | | | | | | | | | | |
| Sales - Luxury Tradeshows, most difficult to sell | American Society of Association Executives | Tradeshow: Cleveland, OH - August 2024; Ongoing events throughout the year | \$36,850 | | | | \$8,844 | | | |
| Sales - Luxury Tradeshows, most difficult to sell | CONNECT Marketplace | Appointment show: Milwaukee, MN - August 2024 | \$26,800 | | | | \$6,432 | | | |

| *DRAFT* BUDGETED INCOME FY 24/25: City of Isle of Palms, Spring 2024 | | | | | | | | | | |
|--|---|--|--------------------|--|--|---|--|-----------------|------------------------|------------------------|
| Expenditure Type | EXPENSE TO ISLE of PALMS | Benefit to IOP | Cost to CVB | IOP Share Based on Community Inventory at 5.8%* | IOP Share Based on Full Service (Group) Inventory at 8.8%** | IOP Share Based on Luxury (Group) Room Inventory at 24%*** | IOP Share Based on Islands Inventory at 29.9%**** | 100% IOP | Category Totals | \$964,259 ***** |
| Sales - Luxury Tradeshows, most difficult to sell | Northstar Meetings | Appointment show: Destination Southeast, Point Clear, AL - August 2024; Destination East, Niagara Falls NY - October 2024; Independent Planner Education Conference TBD - January 2025 | \$22,400 | | | \$5,376 | | | | |
| Sales - Luxury Tradeshows, most difficult to sell | Financial & Insurance Conference Professionals | Membership only | \$1,000 | | | \$240 | | | | |
| Sales - Luxury Tradeshows, most difficult to sell | HelmsBriscoe | Appointment show: TBD - May 2025; Preferred Partner Destination membership | \$25,300 | | | \$6,072 | | | | |
| Sales - Luxury Tradeshows, most difficult to sell | IMEX America | Appointment & Tradeshows: Las Vegas, NV - October 2024 | \$62,500 | | | \$15,000 | | | | |
| Sales - Luxury Tradeshows, most difficult to sell | International Luxury Travel Market | Tradeshows: TBD - Dec 2024 | \$43,888 | | | \$10,533 | | | | |
| Sales - Luxury Tradeshows, most difficult to sell | Luxury Meetings Summit | Appointment show: Atlanta, GA - TBD | \$16,500 | | | \$3,960 | | | | |
| Sales - Luxury Tradeshows, most difficult to sell | Luxury Travel Industry | Atlanta & New York (TBD) travel advisors | \$31,900 | | | \$7,656 | | | | |
| Sales - Luxury Tradeshows, most difficult to sell | Meeting Professionals International: World Education Congress | Tradeshows: St. Louis, MO - June 2025 | \$14,950 | | | \$3,588 | | | | |
| Sales - Luxury Tradeshows, most difficult to sell | Professional Convention Mgmt Assoc. | Tradeshows: Houston, TX - January 2025 | \$28,450 | | | \$6,828 | | | | |
| Sales - Luxury Tradeshows, most difficult to sell | Signature Travel Network | Appointment show: Las Vegas, NV - November 2024 membership | \$21,500 | | | \$5,160 | | | | |
| Sales - Luxury Tradeshows, most difficult to sell | Society of Incentive Travel Executives (SITE) Southeast Chapter | Annual Meeting: Greenville, SC - December 2024 | \$6,550 | | | \$1,572 | | | | |
| Sales - Luxury Tradeshows, most difficult to sell | Virtuoso | Tradeshows: Las Vegas, NV - August 2024 | \$15,750 | | | \$3,780 | | | | |
| Sales - Other Tradeshows | Association Executives of North Carolina | Tradeshows: Raleigh, NC - December 2024; Ongoing events throughout the year | \$7,475 | | \$658 | | | | | |
| Sales - Other Tradeshows | Georgia Society of Association Executives | Annual Meeting: Gulf Shores, AL - May 2024; Ongoing events throughout the year | \$24,600 | | \$2,165 | | | | | |
| Sales - Other Tradeshows | Holiday Showcase Association Forum | Tradeshows: Chicago, IL - December 2024 | \$9,200 | | \$810 | | | | | |
| Sales - Other Tradeshows | South Carolina Society of Association Executives | Tradeshows: Columbia, SC - January 2024; Ongoing events throughout the year | \$14,900 | | \$1,311 | | | | | |
| Sales - Other Tradeshows | Tennessee Society of Association Executives | Tradeshows: Nashville, TN - December 2024 | \$5,050 | | \$444 | | | | | |
| Sales - Other Tradeshows | Virginia Society of Association Executives | Tradeshows: Richmond, VA - October 2024 | \$9,200 | | \$810 | | | | | |
| Sales - Other Tradeshows | Travel South International | Tradeshows: Memphis, TN - November 2024 | \$12,300 | | \$1,082 | | | | | |
| Sales - Other Tradeshows | Meeting Professionals International: Carolinas | Tradeshows: TBD - 2024 | \$5,175 | | \$455 | | | | | |
| Sales - Other Tradeshows | Meeting Professionals International: Tennessee | Tradeshows: TBD - 2024 | \$3,250 | | \$286 | | | | | |
| Sales - Other Tradeshows | Destination Celebration | | \$12,800 | | \$1,126 | | | | | |
| Sales - Other Tradeshows | IPW International Showcase | Tradeshows: Los Angeles, CA - May 2024 | \$11,500 | | \$1,012 | | | | | |
| Sales - Other Tradeshows | Regional Bridal Shows | Various locations 24/25 | \$18,600 | | \$1,637 | | | | | |
| Sales - Client Event | Travel Agent Client Event | Client event: TBD | \$11,200 | | \$986 | | | | | |
| Total Group Sales | | | \$499,588 | \$0 | \$12,782 | \$85,041 | \$0 | \$0 | \$97,823 | 10.14% |
| TERC Project Category 5 - Media Efforts | | | | | | | | | | |
| Media Staffing (IOP Shared) | | | \$32,600 | | | | | \$32,600 | | |
| Media Initiatives to bring positive (earned, unpaid) exposure to the area | | Media efforts are generally regional in nature, so we have allocated the cost between funding communities | \$1,128,331 | \$65,443 | | | | | | |
| Total Media Efforts | | | \$1,160,931 | \$65,443 | \$0 | \$0 | \$0 | \$32,600 | \$98,043 | 10.17% |
| TERC Project Category 6 - Visitor Services (Centers, Call / Chat Centers) | | | | | | | | | | |

| *DRAFT* BUDGETED INCOME FY 24/25: City of Isle of Palms, Spring 2024 | | | | | | | | | | |
|---|---------------------------------|--|--------------------|--|--|---|--|------------------|------------------------|----------------|
| <u>Expenditure Type</u> | <u>EXPENSE TO ISLE of PALMS</u> | <u>Benefit to IOP</u> | <u>Cost to CVB</u> | <u>IOP Share Based on Community Inventory at 5.8%*</u> | <u>IOP Share Based on Full Service (Group) Inventory at 8.8%**</u> | <u>IOP Share Based on Luxury (Group) Room Inventory at 24%***</u> | <u>IOP Share Based on Islands Inventory at 29.9%****</u> | <u>100% IOP</u> | <u>Category Totals</u> | <u>****</u> |
| <i>Information sourced through four area visitors centers and our call / chat center</i> | | Visitor Services benefit the region and encourage travelers to visit various parts of the area. Therefore, we have allocated the cost between funding communities. | \$2,166,114 | \$125,635 | | | | | | \$964,259 |
| Total Visitor Services | | | \$2,166,114 | \$125,635 | \$0 | \$0 | \$0 | \$0 | \$125,635 | 13.03% |
| | | | | \$266,418 | \$12,782 | \$85,041 | \$379,217 | \$322,232 | \$1,065,689 | 110.52% |
| | | | | 27.63% | 1.33% | 8.82% | 39.33% | 33.42% | 110.52% | |
| <p><i>*Based on share of room inventory in community: 1,055 STR units+424 hotel rooms=1,479 IOP total lodging inventory / 25,380 community. IOP has 5.8% of all lodging inventory in our community.</i></p> <p><i>**Based on share of area's full-service hotel room inventory: 424 IOP / 4800 area wide. IOP has 8.8% of full-service lodging inventory in our community.</i></p> <p><i>***Based on share of room inventory in luxury meeting properties: 424 IOP / 1765 area wide. IOP has 24% of luxury meeting lodging inventory in our community.</i></p> <p><i>****Based on share of room inventory in island/beach communities:1,055 STR units+424 hotel rooms=1,479 IOP total lodging inventory / 4,950 islands. IOP has 29.9% of area island/beach inventory.</i></p> <p><i>*****IOP's estimated atax contributions of \$964,259 / anticipated atax revenue from all governments \$11,503,802 = 8% of atax</i></p> | | | | | | | | | | |

City of Isle of Palms, SC

Memo

To: City Council

From: Desiree Fragoso, City Administrator

cc: Donnie Pitts, Public Works Director
Douglas Kerr, Deputy Administrator

Date: June 21, 2024

Re: Contract for bulk container collection and disposal sanitation services

This memo is to recommend the award of a contract for commercial garbage collection services to Trident. After conducting a thorough review of the bids received and checking references, it is evident that Trident is the most suitable vendor for this essential service. The feedback received from their existing clients has been overwhelmingly positive, highlighting their professionalism, reliability, and commitment to customer satisfaction. Trident has indicated that they will be able to start servicing the Isle of Palms commercial dumpsters as of September 2, 2024.

Based on this information, we are confident in their ability to meet our city's commercial garbage collection needs effectively. Trident's bid was one of the lowest bids among the competitors, making them a cost-effective option for our city. In conclusion, I strongly recommend that the City Council award a contract for commercial garbage collection services to Trident.

Due to the significant increase in the cost of commercial garbage collection services, the city is faced with the challenge of managing rising expenses. After careful consideration and evaluation of various options, the staff recommends retaining Trident as the vendor and contract for island wide commercial garbage collection services and pass the cost to businesses receiving this service. By retaining the contract for island wide commercial garbage collection, we can pass on a lower per yard cost to all businesses, reduce the number of large trucks servicing the island, which would minimize traffic congestion, and ensure the frequency and reliability of service and meet community sanitation standards.

The staff plans to meet with the businesses impacted by this change and with their feedback, develop a cost sharing arrangement.

**City of Isle of Palms
Detail List of Dumpsters**

| Name of location | Address | | (A) | (B) | (C) | Yards per week | Yards per month | Price per yard | Current Average Cost Per Month | New Average Cost Per Month |
|-------------------------|---------------------|---|------------------------------------|--------------------------------|--|-----------------------------|-----------------|----------------|--------------------------------|----------------------------|
| | | | R=recycle G=garbage IN YARDS | Size in Yards CONTAINERS | # of Containe at Location per Week | | | | | |
| Acme Cantina | 31 J C Long Blvd | G | 8 | 1 | 4 | 32 | 138.56 | \$ 0.58 | \$ 79.99 | \$ 346.40 |
| Acme Cantina | 31 J C Long Blvd | G | 6 | 1 | 4 | 24 | 103.92 | \$ 1.01 | \$ 105.00 | \$ 259.80 |
| Broadwalk Inn | Palmetto Blvd | G | 4 | 2 | 3 | 24 | 103.92 | \$ 0.34 | \$ 35.53 | \$ 259.80 |
| Broadwalk Inn | Palmetto Blvd | G | 4 | 1 | 3 | 12 | 51.96 | \$ 0.68 | \$ 35.53 | \$ 129.90 |
| Boat House Restaurant | 101 Palm Blvd | G | 8 | 1 | 5 | 40 | 173.2 | \$ 0.65 | \$ 112.91 | \$ 433.00 |
| Citadel Beach House | 4700 Palm Blvd | G | 6 | 1 | 2 | 12 | 51.96 | \$ 0.65 | \$ 33.98 | \$ 129.90 |
| Ocean Park Center | 1400 Palm Blvd | G | 8 | 1 | 5 | 40 | 173.2 | \$ 0.65 | \$ 112.91 | \$ 433.00 |
| Recreation Dept | 24-28th Avenue | G | 6 | 1 | 1 | 6 | 25.98 | \$0.67 | \$17.28 | \$64.95 |
| Links Clubhouse/Edgar's | 101 Back Bay | G | 4 | 1 | 2 | 8 | 34.64 | \$ 0.88 | \$ 30.45 | \$ 86.60 |
| Links Clubhouse/Edgar's | 101 Back Bay | G | 8 | 1 | 2 | 16 | 69.28 | \$ 0.65 | \$ 44.94 | \$ 173.20 |
| Links Golf Course | 5 Dunes Ridge | G | 30yd R/O | 1 on call | | rent \$111.17 Haul \$194.76 | | | \$ 510.71 | \$ 305.94 |
| Links Golf Course | 5 Dunes Ridge | G | 8 | 1 | 1 | 8 | 34.64 | \$ 0.66 | \$ 23.02 | \$ 86.60 |
| Long Island Café | 1515 Palm Blvd | G | 4 | 1 | 3 | 12 | 51.96 | \$ 0.65 | \$ 33.98 | \$ 129.90 |
| Long Island Café | 1515 Palm Blvd | R | 6 | 1 | 3 | 18 | 77.94 | \$ 0.63 | \$ 49.33 | \$ 194.85 |
| Lutheran Retreat Center | 21st J C Long Blvd | G | 8 | 1 | 1 | 8 | 34.64 | \$ 0.65 | \$ 22.68 | \$ 86.60 |
| 1140 Ocean Blvd. Condos | 1140 Ocean Blvd | G | 8 | 1 | 3 | 24 | 103.92 | \$0.64 | \$66.42 | \$259.80 |
| Ocean Club Villas | 9510 Palmetto Blvd | G | 4 | 8 | 3 | 96 | 415.68 | \$0.66 | \$273.24 | \$1,039.20 |
| Ocean Inn | 1100 Pavilion Drive | G | 4 | 1 | 1 | 4 | 17.32 | \$1.31 | \$22.72 | \$43.30 |
| Kangaroo (Circle K) | 1206 Palm Blvd | G | 8 | 1 | 2 | 16 | 69.28 | \$ 0.90 | \$ 62.64 | \$ 173.20 |
| Kangaroo (Circle K) | 1206 Palm Blvd | R | 8 | 1 | 3 | 24 | 103.92 | \$ 0.43 | \$ 44.28 | \$ 259.80 |
| Post Office | 1000 Palm Blvd | G | 6 | 1 | 1 | 6 | 25.98 | \$ 0.67 | \$ 17.28 | \$ 64.95 |
| Sea Biscuit Café | 21 J C Long Blvd | G | 2 | 1 | 2 | 4 | 17.32 | \$ 0.69 | \$ 11.88 | \$ 43.30 |
| Sea Cabins Condos | 1300 Ocean Blvd | G | 8 | 4 | 3 | 96 | 415.68 | \$0.86 | \$358.56 | \$1,039.20 |
| Seascape Condos | 9002 Palmetto Blvd | G | 8 | 2 | 2 | 32 | 138.56 | \$0.64 | \$88.56 | \$346.40 |
| Seaside Villas | 14 th Ave | G | 8 | 2 | 3 | 48 | 207.84 | \$0.64 | \$133.92 | \$519.60 |
| Shipwatch Condos | 7600 Palmetto Blvd | G | 8 | 4 | 3 | 96 | 415.68 | \$0.64 | \$267.84 | \$1,039.20 |
| The Co-Op | 1515 Palm Blvd | G | 6 | 1 | 2 | 12 | 51.96 | \$ 0.67 | \$ 34.56 | \$ 129.90 |
| The Refuge | 1515 Palm Blvd | G | 6 | 1 | 2 | 12 | 51.96 | \$ 0.68 | \$ 35.08 | \$ 129.90 |
| Beachside Vacations | 1517 Palm Blvd | G | 8 | 1 | 5 | 40 | 173.2 | \$ | - | \$ 433.00 |
| Summerhouse Condos | 8000 Palmetto Blvd | G | 8 | 2 | 3 | 48 | 207.84 | \$0.64 | \$133.92 | \$519.60 |
| Tidewater | 8500 Palmetto Blvd | G | 8 | 2 | 2 | 32 | 138.56 | \$0.64 | \$88.56 | \$346.40 |
| Port O Call I | 9000 Palmetto Blvd | G | 8 | 1 | 3 | 24 | 103.92 | \$0.64 | \$66.96 | \$259.80 |
| Wild Dunes Housekeep | 41 st Ave | G | 8 | 2 | 2 | 32 | 138.56 | \$ 0.31 | \$ 43.20 | \$ 346.40 |
| Wild Dunes Housekeep | 41 st Ave | R | 8 | 1 | 2 | 16 | 69.28 | \$ 0.31 | \$ 21.60 | \$ 173.20 |
| Wild Dunes Yacht Harbor | 41 st Ave | G | 8 | 1 | 2 | 16 | 69.28 | \$0.64 | \$44.28 | \$173.20 |

| | | | | | | | | | | | | | |
|--------------------------------|----------------------|---|------------|----|---------|------|---------------|----|--------|----|--------------|---------------|------------|
| Liquor Store | 1509 Palm Blvd | G | 6 | 1 | 2 | 12 | 51.96 | \$ | 0.62 | \$ | 32.03 | \$ | 129.90 |
| Palm Blvd/ IOP LLC | 1202-1204 Palm Blvd | G | 4 | 1 | 3 | 12 | 51.96 | \$ | 0.65 | \$ | 33.98 | \$ | 129.90 |
| Charleston County Park | 1400 Ocean Blvd | G | 6 | 1 | 3 | 18 | 77.94 | \$ | 0.84 | \$ | 65.77 | \$ | 194.85 |
| Charleston County Park | 1400 Ocean Blvd | G | 6 | 1 | 4 | 24 | 103.92 | \$ | 0.61 | \$ | 63.58 | \$ | 259.80 |
| Wild Dunes Beachhouse | 6600 Palmetto Dr. | G | 6 | 1 | 2 | 12 | 51.96 | \$ | 0.64 | \$ | 33.48 | \$ | 129.90 |
| Mariners Walk | 32 Palmetto Drive | G | 8 | 1 | 1 | 8 | 34.64 | | \$0.66 | | \$23.00 | | \$86.60 |
| Mariners Walk | 32 Palmetto Drive | G | 4 | 3 | 1 | 36 | 155.88 | | \$0.85 | | \$132.84 | | \$389.70 |
| Marina Outpost | 41 st Ave | G | 8 | 1 | 5 | 40 | 173.2 | \$ | 0.65 | \$ | 112.91 | \$ | 433.00 |
| The Villages at Wild Dunes | 5802 Palmetto Drive | G | 4 | 11 | 5 | 220 | 952.6 | \$ | 0.62 | \$ | 594.00 | \$ | 2,381.50 |
| The Villages at Wild Dunes | 5802 Palmetto Drive | R | 4 | 3 | 5 | 60 | 259.8 | \$ | 0.62 | \$ | 162.00 | \$ | 649.50 |
| Wild Dunes Sweetgrass Pavilion | 5803 Palmetto Dr | R | 4 | 1 | 1 | 12 | 51.96 | \$ | 0.67 | \$ | 35.00 | \$ | 129.90 |
| Wild Dunes Sweetgrass Pavilion | 5803 Palmetto Dr | R | 4 | 2 | 3 | 24 | 103.92 | \$ | 0.67 | \$ | 70.00 | \$ | 259.80 |
| Wild Dunes Sweetgrass Pavilion | 5803 Palmetto Dr | G | 4 | 3 | 3 | 36 | 155.88 | \$ | 0.45 | \$ | 70.00 | \$ | 389.70 |
| Municipal Compactor in Lot B | 1105 Pavillion Drive | G | 30 yd Comp | 1 | 2x/week | | Haul \$184.78 | | | | \$1,515.44 | | \$1,847.80 |
| Sweetgrass Inn | 5757 Palm Blvd | R | 4 | 1 | 3 | 12 | 51.96 | | | \$ | - | | \$129.90 |
| Sweetgrass Inn | 5757 Palm Blvd | G | 4 | 5 | 6 | 120 | 519.6 | | | \$ | - | | \$1,299.00 |
| Seagrove Villas | Seagrove Lane | G | 4 | 2 | 3 | 24 | 103.92 | | \$0.68 | | \$70.67 | | \$259.80 |
| Islander 71 | 80 41ST AVE | G | 8 | 2 | 5 | 80 | 346.4 | \$ | 0.65 | \$ | 225.82 | \$ | 866.00 |
| Totals | | | 312 | 95 | 143 | 1688 | 7309.04 | | | | \$ 6,304.26 | \$ 20,426.34 | |
| | | | | | | | | | | | \$ 75,651.08 | \$ 245,116.08 | |

| | |
|---------------------------------------|---------------|
| FY23 | \$ 75,305.64 |
| FY24 Estimate | \$ 107,959.43 |
| Increase from FY23 to FY 24 | \$ 0.43 |
| Increase from FY24 to FY25 Projection | \$ 1.27 |

| Monthly Cost by Type of Property | | |
|----------------------------------|--------------|---------------|
| City OR Condos | \$ 8,234.55 | \$ 98,814.60 |
| Commercial | \$ 12,191.79 | \$ 146,301.48 |



**Planning Commission Meeting
4:00pm, Wednesday, June 12, 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: Ron Denton, Sue Nagelski, David Cohen, Rich Steinert, Sandy Stone, Tim Ahmuty, Jeffrey Rubin

Staff present: Director Kerr, Zoning Administrator Simms

2. Approval of minutes

MOTION: Mr. Cohen made a motion to approve the minutes of the May 8, 2024 meeting. Ms. Nagelski seconded the motion. The motion passed unanimously.

3. New Business

Discuss and develop recommendation for Ordinance 2024-03 prohibiting political signs in the right-of-way

Director Kerr explained that City Council has passed 2024-03 at First Reading and it now comes to the Planning Commission for their recommendation. He noted that State law prohibits political signage in the public right-of-way, and most of the roads on the island are State-owned roads.

Discussion ensued as to the conflict between Section 5-4-138(d) in Ordinance 2024-03 and sections 5-4-136(a) and 5-4-141(14). Mr. Cohen noted the conflict: "I think the intent behind this was right, but when they changed this paragraph [5-4-138(d)] now to say temporary signs having a 30-day limit, it is in conflict with the one that says I can have them at any time."

Commissioners discussed ways to make the intent of the ordinance change clearer for administrative purposes but also for the end user to understand the rules involving signs.

MOTION: Mr. Stone made a recommendation that City Council amend Ordinance 2024-03 by replacing the text under 5-4-138(d) with references to 5-4-136(a) and 5-4-141(14). Ms. Nagelski seconded the motion. The motion passed unanimously.

4. Old Business

Update regarding 2024-05 stormwater management requirements

Director Kerr reported that the stormwater management recommendations made by the Planning Commission went through the Public Services & Facilities Committee who recommended that pools be included in the square footage that would trigger the need for a stormwater management plan. City Council has passed the recommendations with that change at First Reading. There will be a Public Hearing prior to Second Reading.

He also mentioned a concern expressed by one Council member about allowing low lying lots to elevate up to 7.4'. He and Zoning Administrator Simms are preparing internal administrative policies following the passing of the ordinance.

5. Miscellaneous

Dr. Rubin asked about the status of the changing of the striping on the Isle of Palms Connector. He expressed concern about the safety of the Connector. Director Kerr stated that the City shared its preference of wanting two lanes exiting the Isle of Palms. However, when SCDOT approached the Town of Mt. Pleasant with that preferred change, the Town of Mt. Pleasant did not support it. Director Kerr said that SCDOT was very supportive of the City during their efforts to make a change, but they will not make any changes when there is a conflict between neighboring towns.

The next meeting of the Planning Commission will be Wednesday, July 10, 2024 at 4:00pm.

6. Adjournment

Mr. Stone made a motion to adjourn, and Mr. Cohen seconded the motion. The meeting was adjourned at approximately 4:45pm.

Respectfully submitted,

Nicole DeNeane
City Clerk



ENVIRONMENTAL ADVISORY COMMITTEE
4:00pm, Thursday, June 13, 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, Lucia Spiotta, Belvin Olasov

Absent: Doug Hatler, Dane Buckout, Council Member Miars

Staff Present: Director Kerr, Zoning Administrator Simms

2. Citizen's Comments -- none

3. Approval of previous meeting's minutes

Dr. Brotherton noted a date needing to be amended on the last page.

MOTION: Mr. Murphy made a motion to approve the minutes of the May 9, 2024 meeting as amended, and Ms. Lovins seconded the motion. The motion passed unanimously.

4. Presentation – none

5. Old Business

A. Wildlife

Ms. Pringle said the native plant garden is doing well. The QR code for the garden is on display and works. She said the purple martin gourds are full. There are 25 turtle nests so far this season with over 3100 loggerhead eggs.

B. Litter

Dr. Brotherton noted a noticeable amount of large beach items littering the beach near the trashcans. Director Kerr said the contractor who emptied the yellow beach trashcans and picked up the large left behind items passed away recently, and his son is taking over the emptying of the trashcans. The previous contractor picked up the larger items even though it was not part of the contract. The City is working with the son to see if he can pick up the larger items.

Dr. Brotherton stated that she and Ms. Smith will need to visit the Harris Teeter management as it has changed recently and is unaware of the conversations they previously had about not purchasing low-quality body boards to sell in the store.

C. Water Quality

i. An update on potential water quality testing program

Discussion about the water quality testing program centered around the accuracy of the labor costs on the proposal. Director Kerr said City Council authorized the expenditure, but if the labor costs adjust the proposal more than \$10,000, it will need to go back to City Council for approval.

ii. Discussion of Folly Beach septic ordinance

Ms. Lovins stated that she met with Ryne Phillips of Seamon Whiteside about funding for sewer infrastructure. She would like to have a meeting with Mr. Phillips, Mayor Pounds, and Chris Jordan of the Water & Sewer Commission to discuss how to move forward with securing funding from the USDA Water & Waste Disposal Grant Program. Director Kerr said the Water & Sewer Commission is the entity responsible for the sewer infrastructure and the City cannot pursue grant funding on their behalf. She said she will continue these efforts offline.

D. Climate Action

i. Discussion of Charleston County Climate Action Plan

Mr. Olasov said Charleston County will vote on its Climate Action Plan at their July 23 meeting and would like to have the City Council pass a resolution in support of that. Mr. Murphy stated he has not had time to read through the lengthy document and would like more time to review it before voting on such a recommendation.

MOTION: Mr. Olasov made a motion to recommend to City Council the passage of a resolution in support of the Charleston County Climate Action Plan. Ms. Lovins seconded the motion. The motion passed unanimously except for Mr. Murphy who abstained from voting.

ii. Update on bill H.5118 regarding upcoming natural gas project

Mr. Olasov believes this bill as originally presented will not be moving forward.

6. New Business

A. Discussion of which issues to include on the website

Committee member discussed the many items that could be included on the City's website with regards to environmental efforts around the island as well as those initiatives championed by the Committee since its inception. Committee members are to share pictures and information in bullet point format they would like to see on the website at the next meeting. Dr. Brotherton will work with the PR Officer to create a draft of the webpage to bring back to the Committee for further discussion.

B. Discussion of EAC hosting a table at the upcoming IOP Farmers Market

Ms. Lovins said the Committee has secured a table (at no charge) at the IOP Farmers Market next week. She shared some general information about septic tank health she intends to have at the table. Mr. Olasov suggested having the home compost bins on the table as well. Ms. Pringle will provide information about shorebirds.

C. Discussion of installing compost liner dispensers at compost drop-off locations

Ms. Lovins shared the costs of compost liner dispensers and the dispenser with the Committee. Smart Recycling suggested having the dispenser at the compost drop-off locations so that participants can take a new liner for their bin upon disposing of the old one. Director Kerr said the cost of the bags and dispenser is not an issue, but the City does not have additional manpower to put those out and replace as needed. Ms. Lovins will ask Smart Recycling if that is something they can add to the scope of their work and if there are any additional costs.

6. Miscellaneous Business**7. Adjournment**

The next meeting of the Environmental Advisory Committee is scheduled for Thursday, July 11, 2024 at 4pm.

Ms. Pringle made a motion to adjourn, and Mr. Murphy seconded the motion. The meeting was adjourned at 5:25pm.

Respectfully submitted,

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 (incl Disaster Recovery) | Marina Fund Illustrative Only NOTE 1 | Total Fund Balance & Net Position |
|--|-------------------|-------------------|------------------|------------------|------------------|---------------------|--|--------------------------------------|-----------------------------------|
| REVENUES | | | | | | | | | |
| PROPERTY & LOCAL OPT TAXES | 6,413,351 | | | | | | | | 6,413,351 |
| LICENSES & PERMITS | 5,917,314 | | | | | | | | 5,917,314 |
| TOURISM REVENUES | 186,712 | | 2,276,828 | 1,310,168 | 3,121,254 | 1,614,390 | | | 8,509,351 |
| ALL OTHER REVENUES (NOTE 2) | 2,309,972 | 2,660,213 | 178,762 | 85,784 | 610,490 | 920,706 | 404,276 | 570,162 | 7,740,365 |
| PROPOSED 15% BUILDING PERMITS (NOTE 7) | 84,175 | | | | | | | | 84,175 |
| PROPOSED 10% BUSINESS LICENSES (NOTE 7) | 193,940 | | | | | | | | 193,940 |
| TOTAL REVENUES | 15,105,464 | 2,660,213 | 2,455,590 | 1,395,952 | 3,731,744 | 2,535,095 | 404,276 | 570,162 | 28,858,496 |
| EXPENSES | | | | | | | | | |
| PERSONNEL EXPENSES | 11,337,774 | - | - | - | - | - | - | - | 11,337,774 |
| OPERATING EXPENSES | 3,698,890 | 468,164 | 417,700 | 442,300 | 1,308,889 | 1,037,500 | 256,070 | 392,935 | 8,022,448 |
| CAPITAL EXPENSES | 120,000 | 870,866 | 595,666 | 319,500 | 668,338 | 765,000 | 127,000 | 466,000 | 3,932,370 |
| 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 | 16,039,474 | 2,619,030 | 1,303,127 | 976,737 | 2,639,142 | 1,802,500 | 383,070 | 1,192,789 | 26,955,870 |
| NET TRANSFERS | 1,212,126 | 1,239,614 | (1,114,195) | (528,642) | (1,450,294) | - | - | 641,391 | (0) |
| INCR/(DECR) IN FUND BALANCE | 278,115 | 1,280,797 | 38,268 | (109,428) | (357,691) | 732,595 | 21,206 | 18,763 | 1,902,626 |
| | | NOTE 3 | NOTE 4 | NOTE 5 | NOTE 6 | | | NOTE 1 | |
| FY25 PROJECTED BEG FUND BAL | 5,697,846 | 11,804,248 | 3,991,082 | 1,114,047 | 4,642,873 | 8,789,705 | 3,508,639 | 1,793,168 | 41,341,606 |
| FY25 PROJECTED END FUND BAL | 5,975,961 | 13,085,045 | 4,029,350 | 1,004,620 | 4,285,182 | 9,522,300 | 3,529,845 | 1,811,931 | 43,244,231 |
| PROPOSED BUILDING PERMITS & BUSINESS LICENSES | (278,115) | | | | | | | | (278,115) |

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 by (\$387,140) 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).

NOTE 4: The Municipal Accommodations Tax Fund Balance expenses is 1/3 cost of the Rescue boat (\$100K), 19% cost of the playground equipment and pour & play surface (\$124.3K) 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 and pour & play surface (\$124.3K) and transfers to General Fund.

**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 (incl Disaster Recovery) | Marina Fund <i>Illustrative Only</i> NOTE 1 | Total Fund Balance & Net Position |
|--------------|-------------------|----------------|---------------|-----------------|---------------------|---|--|-----------------------------------|
|--------------|-------------------|----------------|---------------|-----------------|---------------------|---|--|-----------------------------------|

NOTE 7: A line item has been added for a proposed 15% increase to building permits and 10% increase for business licenses. This is not included in the FY25 budget. It requires an ordinance to increase rates. The General Fund and Total Fund Balance will not balance because these items are not included.

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 |
|---------------------------------|------------------|------------------|------------------|----------------|------------------|------------------|------------------|------------------|-------------------|

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 |
| 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 |

**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 (incl Disaster Recovery) | Marina Fund <i>Illustrative Only</i> NOTE 1 | Total Fund Balance & Net Position |
|--------------|-------------------|----------------|---------------|-----------------|---------------------|---|---|-----------------------------------|
|--------------|-------------------|----------------|---------------|-----------------|---------------------|---|---|-----------------------------------|

RECONCILE FY25 BUDGET DRAFT #3 TO DRAFT #4:

INCREASED (DECREASED) FY24 REVENUE FORECAST **1,118,356** **7,151** **(25,597)** **24,847** **15,607** **(21,293)** **(387)** **1,921** **1,120,605**

CHANGES TO REVENUES:

| | | | | | | | | | |
|---|---------|-------|----------|--------|--------|----------|---------|-------|----------|
| Increased Revenue from 12 month forecast April-Property Taxes | 91,263 | | | | | | | | 91,263 |
| Increased Revenue from 12 month forecast April-Licenses & Permits. STR License FY25 budget changed from last 12 months to 90% of FY24 forecast. | 588,851 | | | | | | | | 588,851 |
| Increased Revenue from 12 month forecast April-Tourism Revenue | 262 | | (30,091) | 15,195 | 3,397 | (30,091) | | | (41,328) |
| Increased Revenue from 12 month forecast April-All Other Revenue | 2,607 | 7,151 | 7,837 | 7,964 | 10,090 | 12,143 | (2,671) | 1,921 | 47,042 |
| | | | | | | | | | 0 |

CHANGES TO EXPENDITURES - (Increase)/Decrease:

| | | | | | | | | | |
|---|----------|--|----------|--|--|--|--|--|----------|
| IT Budget including Server & Workstation replacements | (64,000) | | | | | | | | (64,000) |
| Refinish all 7 streetprint crosswalks | | | (24,000) | | | | | | (24,000) |

CHANGES TO TRANSFERS:

| | | | | | | | | | |
|---|-----------|---------|--|--|--|--|--|--|---|
| (Increase)/Decrease Transfer Out to Capital Projects Fund | (618,981) | 618,981 | | | | | | | 0 |
| | | | | | | | | | 0 |
| | | | | | | | | | 0 |

DRAFT #4 ENDING FUND BAL **6,292,451** **13,798,541** **4,111,989** **1,039,151** **4,377,880** **9,569,045** **3,546,510** **1,821,406** **44,556,974**

RECONCILE FY25 BUDGET DRAFT #4 TO DRAFT #5:

INCREASED (DECREASED) FY24 REVENUE FORECAST

CHANGES TO REVENUES:

| | | | | | | | | | |
|--|----------|----------|----------|---------|----------|----------|----------|---------|-----------|
| Adjust interest revenue to 90% of last 12 months | (15,205) | (70,657) | (15,974) | (9,531) | (26,032) | (46,745) | (16,665) | (9,475) | (210,284) |
| | | | | | | | | | 0 |

City of Isle of Palms
Tourism Funds FY25 Budget

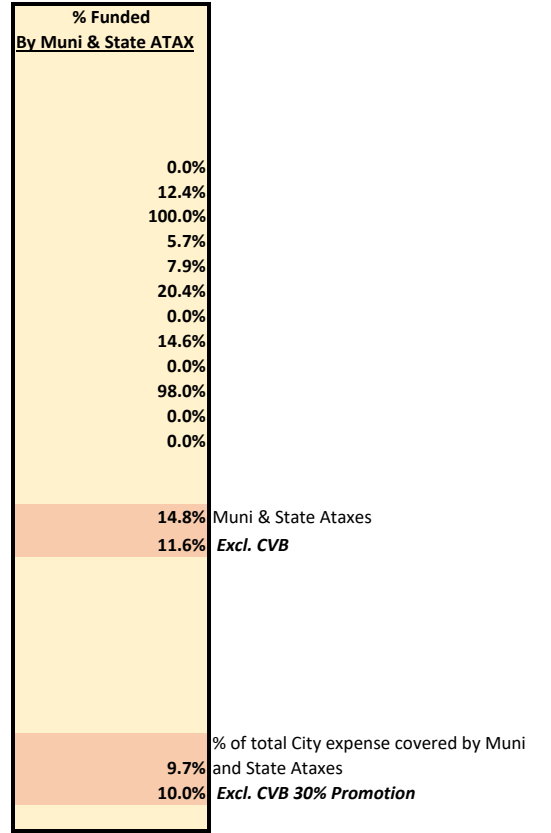
| <u>DEPARTMENT/CATEGORY</u> | <u>MUNICIPAL ACCOMMODATIONS TAX</u> | <u>STATE ACCOMMODATIONS TAX</u> | <u>HOSPITALITY TAX</u> | <u>TOTAL TOURISM</u> |
|--|---|-------------------------------------|----------------------------|---------------------------|
| REVENUE | \$2,455,590 | \$3,731,744 | \$1,395,952 | \$7,583,286 |
| EXPENSE | | | | |
| Debt Service | 93,957 | 91,915 | 214,937 | 400,809 |
| Operating Expenses | 417,700 | 1,338,389 | 471,800 | 2,227,889 |
| Capital Outlay | 595,666 | 1,208,838 | 290,000 | 2,094,504 |
| Drainage | 195,804 | 0 | 0 | 195,804 |
| | <u>\$ 1,303,127</u> | <u>\$ 2,639,142</u> | <u>\$ 976,737</u> | <u>\$ 4,919,006</u> |
| NET INCOME/(EXPENSE) | <u>\$1,152,463</u> | <u>\$1,092,603</u> | <u>\$419,215</u> | <u>\$2,664,280</u> |
| FUND BALANCE | | | | |
| Beginning Fund Balance (Forecast) | \$3,991,082 | 4,642,873 | \$1,114,047 | \$9,748,002 |
| Transfer In | \$0 | \$0 | \$0 | \$0 |
| Transfer Out | (\$1,114,195) | (1,450,294) | (\$528,642) | (\$3,093,131) |
| Transfer Out | | | | |
| 3 Firefighters | 303,043 | | | |
| 3 Police Officers | 293,121 | | | |
| 1/2 Public Workers Fuel | 47,500 | | | |
| Public Works Temp Labor | 124,000 | | | |
| 1 Public Works CDL Driver | 88,531 | | | |
| 1/2 Marina T-Dock Improvements | 83,000 | | | |
| 1/3 Marina Green Space | 50,000 | | | |
| Marina Maintenance | 50,000 | | | |
| 1/2 Marina Resurface Parking Lot | 75,000 | | | |
| Public Relations & Tourism Coordinator | | 39,744 | | |
| 3 Firefighters | | 273,875 | | |
| 3 Paramedics | | 313,364 | | |
| 2 Police Officers | | 199,145 | | |
| BSOs and Marina Parking Attendant | | 35,693 | | |
| Police Overtime (Portion) | | 20,000 | | |
| Front Beach Restroom Attendant | | 28,367 | | |
| STR Coordinator | | 74,769 | | |
| 1 Code Enforcement Officer | | 78,947 | | |
| 75% Marina Debt Service | | 250,391 | | |
| Beach Run Sponsorship | | 3,000 | | |
| 1/2 Marina T-Dock Improvements | | 83,000 | | |
| 1/3 Marina Green Space | | 50,000 | | |
| 2 Firefighters | | | 177,955 | |
| 1/2 Fire Inspector | | | 54,558 | |
| 2 Police Officers | | | 218,307 | |
| 1 Public Works CDL Driver | | | 77,822 | |
| Net Income/Expense | <u>\$1,152,463</u> | <u>\$1,092,603</u> | <u>\$419,215</u> | <u>\$2,664,280</u> |
| Ending Fund Balance | <u><u>\$4,029,350</u></u> | <u><u>\$4,285,182</u></u> | <u><u>\$1,004,620</u></u> | <u><u>\$9,319,151</u></u> |

Isle of Palms FY 2025 Budget Summary
By Department Spend, Source Fund and ATAX Contribution
Draft for Discussion - As of 6/11/2024

Final

CITY OF ISLE OF PALMS DEPARTMENTAL SPEND

| DEPARTMENT/CATEGORY | GENERAL FUND | MUNI ATAX | STATE ATAX | HTAX | CAPITAL PROJECTS | BEACH MGMT | ALL OTHER | MARINA ENTERPRISE | TOTAL ALL SPEND | % of TOTAL EXPENSE | % Funded By Muni & State ATAX |
|---|----------------------|---------------------|--------------------|--------------------|---------------------|--------------------|--------------------|--------------------|--------------------------------|--------------------|-------------------------------|
| REVENUE | \$14,827,349 | \$2,455,590 | \$3,731,744 | \$1,395,952 | \$2,660,213 | \$2,535,095 | \$404,276 | \$570,162 | \$28,580,381 | | |
| EXPENSE BY DEPARTMENT | | | | | | | | | | | |
| Mayor & Council | \$145,243 | | | | | | | | \$145,243 | 0.5% | 0.0% |
| General Government | \$2,609,201 | \$251,733 | \$210,933 | \$165,091 | \$467,005 | | \$13,000 | | \$3,716,964 | 14.0% | 12.4% |
| Charleston Visitor Bureau | | | \$979,259 | | | | | | \$979,259 | 3.7% | 100.0% |
| Police/BSO | \$3,759,835 | \$138,000 | \$107,921 | \$155,346 | \$148,750 | | \$6,700 | | \$4,316,552 | 16.2% | 5.7% |
| Fire | \$5,384,676 | \$276,957 | \$245,165 | \$197,500 | \$278,410 | | \$219,370 | | \$6,602,078 | 24.8% | 7.9% |
| Public Works | \$1,894,013 | \$351,304 | \$577,500 | \$363,800 | \$1,367,040 | | | | \$4,553,657 | 17.1% | 20.4% |
| Building and Planning | \$591,963 | | | | \$14,472 | | | | \$606,435 | 2.3% | 0.0% |
| Recreation | \$1,268,376 | \$173,333 | \$140,834 | \$85,000 | \$343,352 | | \$144,000 | | \$2,154,895 | 8.1% | 14.6% |
| Judicial | \$386,168 | | | | | | | | \$386,168 | 1.5% | 0.0% |
| Front Beach Mgmt. & Facilities | \$0 | \$111,800 | \$377,530 | \$10,000 | | | | | \$499,330 | 1.9% | 98.0% |
| Beach Restoration | | | | | | \$1,802,500 | | | \$1,802,500 | 6.8% | 0.0% |
| Marina | | | | | | | | \$805,649 | \$805,649 | 3.0% | 0.0% |
| | <u>\$ 16,039,474</u> | <u>\$ 1,303,127</u> | <u>\$2,639,142</u> | <u>\$976,737</u> | <u>\$2,619,030</u> | <u>\$1,802,500</u> | <u>\$383,070</u> | <u>\$805,649</u> | <u>\$26,568,730</u> | <u>100.0%</u> | |
| NET INCOME/(EXPENSE) | <u>(\$1,212,126)</u> | <u>\$1,152,463</u> | <u>\$1,092,603</u> | <u>\$419,215</u> | <u>\$41,183</u> | <u>\$732,595</u> | <u>\$21,206</u> | <u>(\$235,488)</u> | <u>\$2,011,651</u> | | |
| FUND BALANCE RECONCILIATION | | | | | | | | | | | |
| Beginning Fund Balance (Forecast) | \$5,697,846 | \$3,991,082 | \$4,642,873 | \$1,114,047 | \$11,804,248 | \$8,789,705 | \$3,508,639 | \$7,957,990 | \$47,506,429 | | |
| Transfer In | \$2,451,740 | \$0 | \$0 | \$0 | \$1,239,614 | \$0 | \$3,000 | \$641,391 | \$4,335,745 | | |
| Transfer Out | (\$1,239,614) | (\$1,114,195) | (\$1,450,294) | (\$528,642) | \$0 | \$0 | (\$3,000) | \$0 | (\$4,335,745) | Add Xfer % | |
| Net Income/Expense | (\$1,212,126) | \$1,152,463 | \$1,092,603 | \$419,215 | \$41,183 | \$732,595 | \$21,206 | (\$235,488) | \$2,011,651 | | |
| Ending Fund Balance | <u>\$5,697,846</u> | <u>\$4,029,350</u> | <u>\$4,285,182</u> | <u>\$1,004,620</u> | <u>\$13,085,045</u> | <u>\$9,522,300</u> | <u>\$3,529,845</u> | <u>\$8,363,893</u> | <u>\$49,518,079</u> | | |
| Ending Fund Balance Excluding Marina | | | | | | | | | \$41,154,186 | | |
| Marina Ending Cash Balance | | | | | | | | | \$1,811,931 | | |
| PROPOSED BUILDING PERMITS & BUSINESS LICENSES (NOTE 7) | | | | | | | | | \$278,115 | | |
| Illustrative Fund Balance Per Council Presentation | | | | | | | | | <u>\$43,244,232</u> | | |
| | | | | | | | | | All - In ATAX Funding % | | 24.5% |



City of Isle of Palms
FY25 Budget with Forecasts for FY26 - FY29
Final

Page #s

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| Disaster Recovery Reserve Fund | 60 | 28 |
| Fire Dept 1% Fund | 40 | 28 |
| Victims Assistance Fund | 64 | 29 |
| Recreation Building Fund | 68 | 29 |
| Marina Fund | 90 | 30-31 |

BY DEPARTMENTAL FUNCTION

| | |
|-----------------------------------|--|
| Mayor & Council | 9 |
| General Government | 10, 17, 20, 23, 25, 32, 40 |
| Police and Beach Service Officers | 11, 16, 17, 20, 23, 25, 28, 32, 33, 41 |
| Fire | 12, 18, 20, 23, 24, 25, 28, 33, 34, 42, 43 |
| Public Works | 13, 18, 21, 23, 26, 34, 35, 44, 45 |
| Building and Planning | 14, 18, 23, 35, 45 |
| Recreation | 15, 18, 21, 24, 26, 29, 35, 36, 46, 47 |
| Judicial | 16 |
| Front Beach and Public Restrooms | 21, 24, 26, 36, 48 |
| Beaches | 26, 36, 37, 48, 49 |
| Marina | 30-31, 37-37, 50 |

| | |
|--|----------------|
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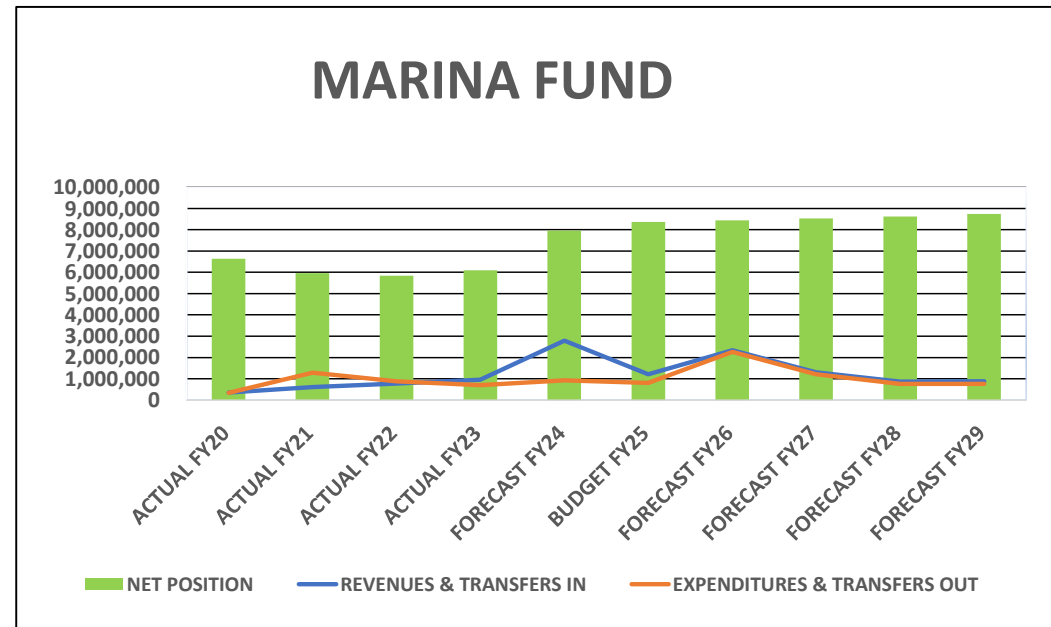
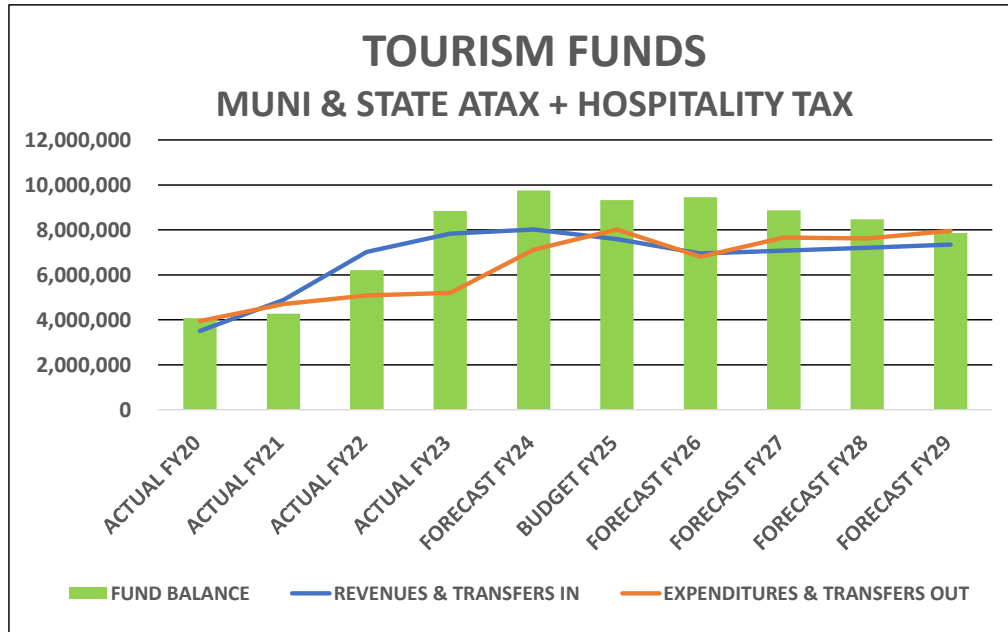
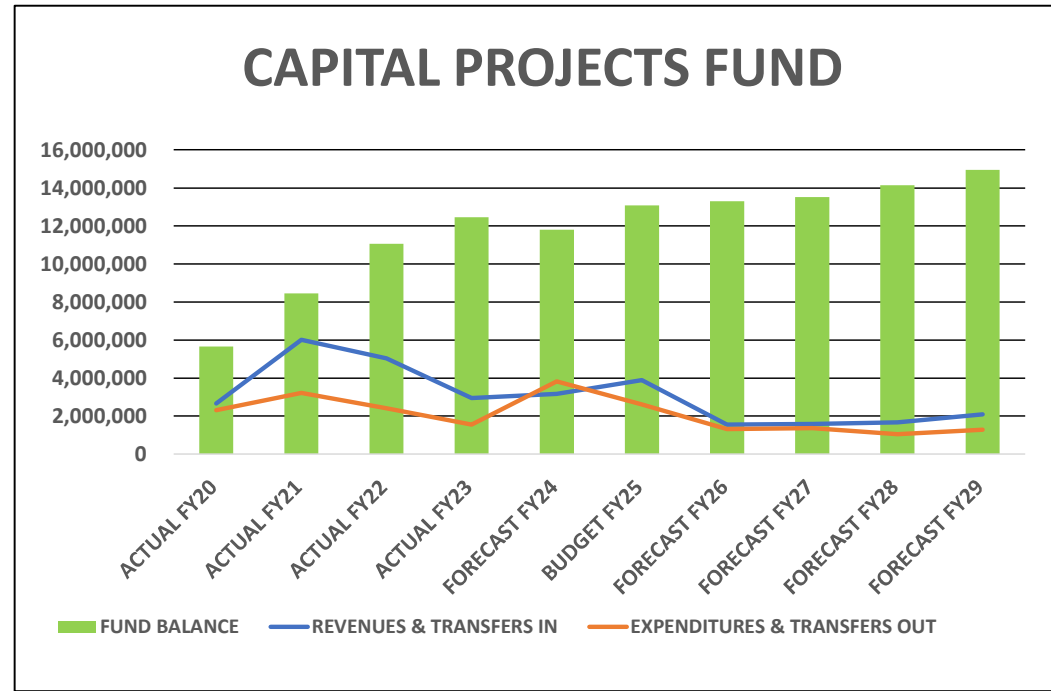
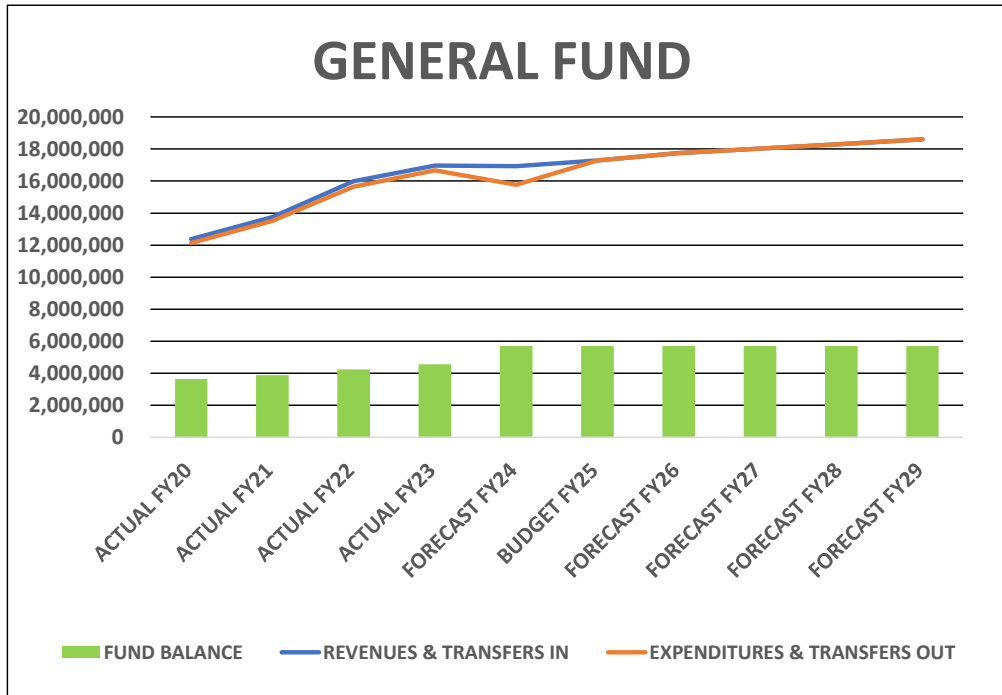
City of Isle of Palms
FY25 BUDGET
SUMMARY OF KEY BUDGET INITIATIVES

| 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 | \$500,000 Playground Equipment and pour & play surface 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 \$124,333, Capital Fund \$124,333 and State Accommodations Fund \$124,334. |
| 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 Technologies | 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 | \$1,239,614 transferred from the General Fund in the Capital Projects Fund | For current and future capital projects |

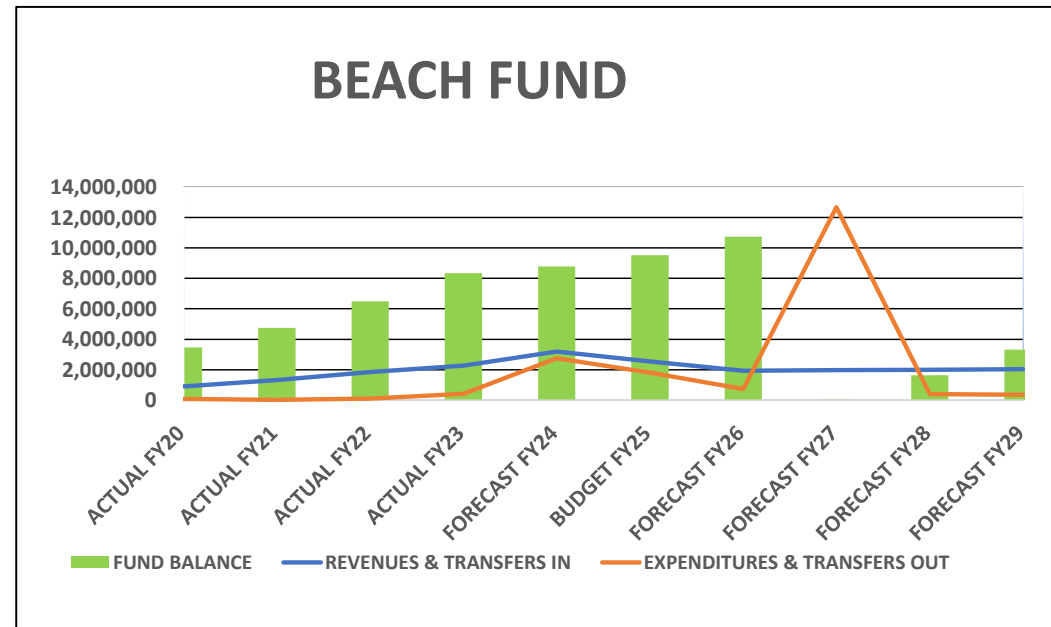
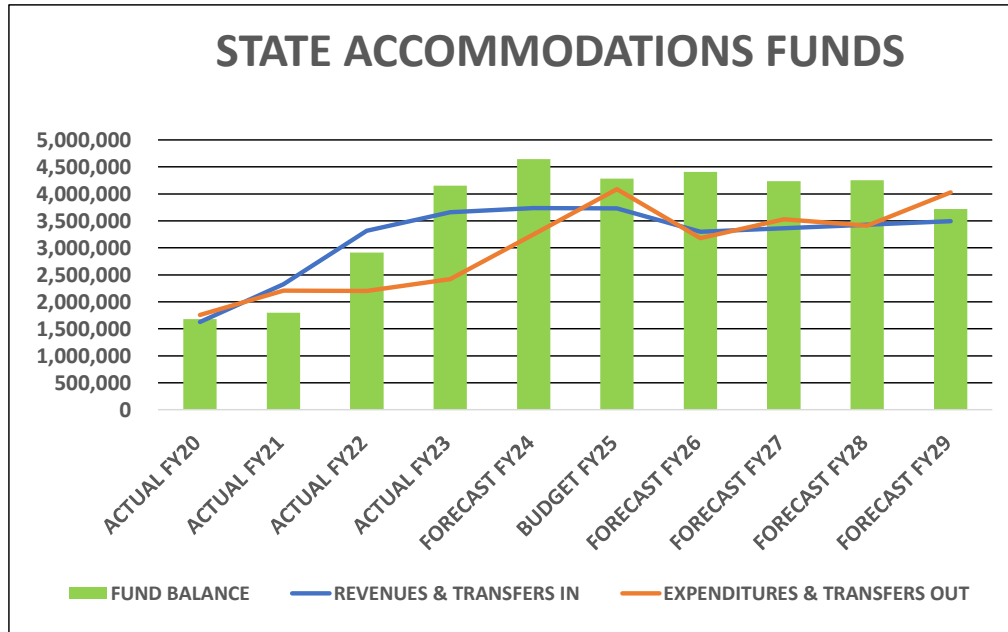
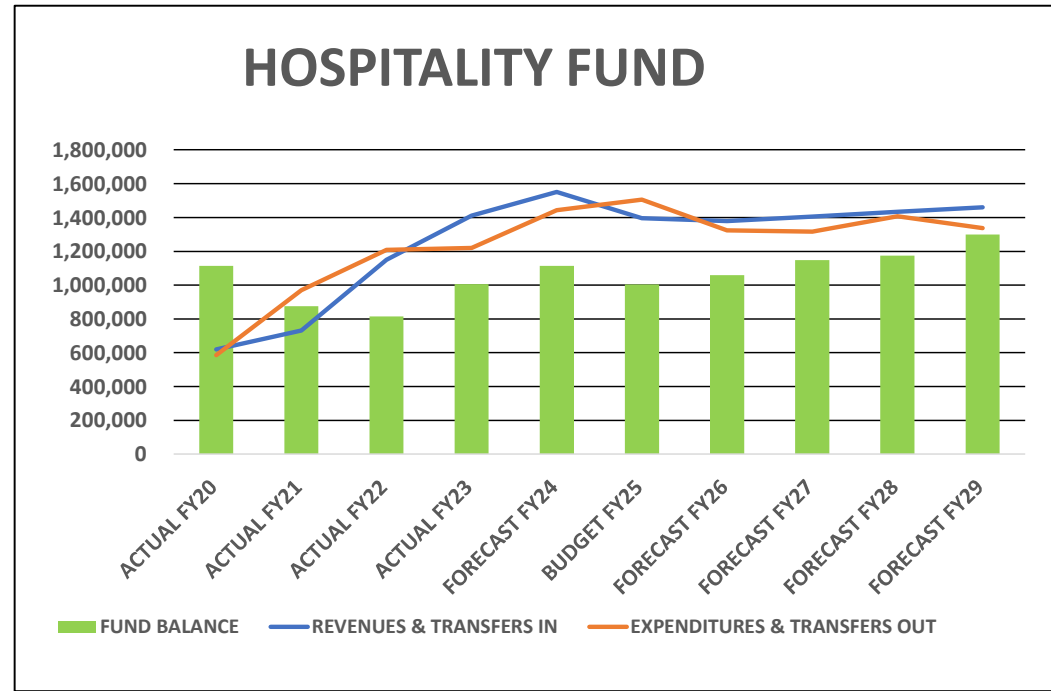
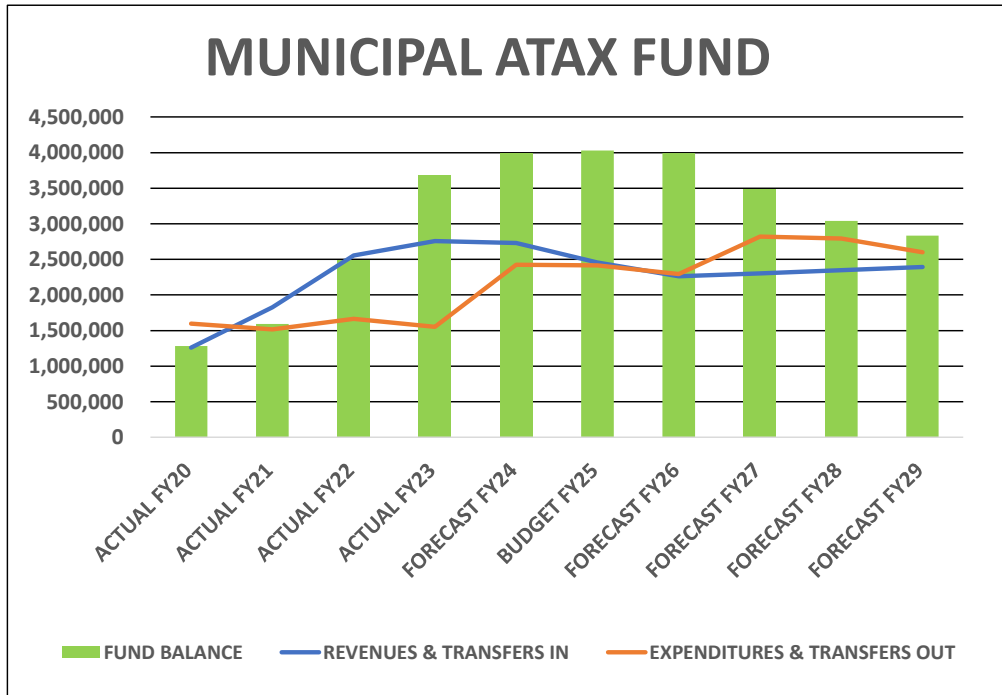
| | A | B | J | K | L | M | N | O | P | Q | R | S | T | U | V | W | X |
|----|--|------------------------------------|------------------|------------------|------------------|------------------|-------------------|------------------------------------|-----------------------------|-------------------|---|-------------------|--|-------------------|-------------------|-------------------|-------------------|
| 1 | Final | 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 | 16,039,474 | 1,626,654 | 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) | 26,568,730 | (457,524) | 25,057,725 | 36,557,972 | 24,000,134 | 24,309,993 |
| 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% | | | | 4% | 3% | 3% | 3% |
| 15 | % OF TOTAL GENERAL FUND EXPENDITURES | | 53% | 50% | 49% | 49% | 48% | 48% | 47% | 47% | | | | 48% | 49% | 49% | 51% |
| 16 | % OF CITY WIDE EXPENDITURES | | 33% | 29% | 30% | 33% | 26% | 29% | 30% | 27% | | | | 32% | 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% |
| 25 | % OF SALARIES & WAGES | | 41% | 41% | 42% | 41% | 46% | 47% | 45% | 46% | | | 67% | 48% | 48% | 49% | 49% |
| 26 | % OF TOTAL GENERAL FUND EXPENDITURES | | 22% | 20% | 20% | 20% | 22% | 23% | 21% | 22% | | | 23% | 31% | 23% | 24% | 25% |
| 27 | % OF CITY WIDE EXPENDITURES | | 14% | 12% | 13% | 14% | 12% | 14% | 14% | 12% | | | 14% | -109% | 15% | 11% | 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% |
| 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 | Final | 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 | 165,898 | 91,898 | 149,308 | 75,308 | 74,654 | 74,654 | 74,654 | 74,654 |
| 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 | 152,898 | 91,898 | 136,308 | 75,308 | 61,654 | 61,654 | 61,654 | 61,654 |
| 51 | | | | | | | | | | | | | | | | | |
| 58 | 64 VICTIMS | REVENUES | 5,153 | 10,942 | 11,739 | 14,867 | 10,000 | 5,573 | 13,714 | 14,748 | 4,748 | 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) | (3,227) | (3,527) | 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 | 21,679 | 429 | 21,744 | 494 | 15,000 | 15,000 | 15,000 | 15,000 |
| 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 | 7,679 | 429 | (119,256) | (126,506) | 3,000 | 3,000 | 3,000 | 3,000 |
| 75 | | | | | | | | | | | | | | | | | |
| 76 | 90 MARINA | REVENUES | 299,122 | 354,758 | 524,728 | 705,929 | 441,000 | 394,779 | 503,107 | 601,451 | 160,451 | 570,162 | 129,162 | 2,045,520 | 554,878 | 564,422 | 574,157 |
| 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 | 1,859,785 | 160,154 | 405,903 | (1,293,728) | 76,529 | 86,833 | 97,256 | 113,009 |
| 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 | 29,777,414 | 3,342,529 | 28,580,381 | 2,145,496 | 26,770,269 | 25,627,636 | 25,991,225 | 26,361,152 |
| 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) | 26,568,730 | (457,524) | 25,057,725 | 36,557,972 | 24,000,134 | 24,309,993 |
| 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) | 4,335,745 | (413,107) | 4,067,678 | 4,659,825 | 4,389,842 | 4,904,859 |
| 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) | - | (4,335,745) | 413,108 | (4,067,678) | (4,659,826) | (4,389,842) | (4,904,859) |
| 86 | | NET | 1,095,149 | 3,880,084 | 6,768,056 | 6,572,767 | (591,370) | (1,780,707) | 5,814,375 | 3,857,664 | 4,449,034 | 2,011,651 | 2,603,020 | 1,712,544 | (10,930,337) | 1,991,091 | 2,051,158 |
| 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 | 20,821,735 | 2,216,319 | 22,238,840 | 2,216,320 | 22,519,998 | 22,800,038 | 23,490,437 | 24,356,947 |
| 89 | TOTAL TOURISM FUND BALANCES | | 4,077,717 | 4,268,561 | 6,211,686 | 8,846,026 | 7,863,807 | - | - | 9,748,002 | - | 9,319,151 | - | 9,459,678 | 8,870,204 | 8,467,783 | 7,854,302 |
| 90 | TOTAL BEACH FUND BALANCES | | 3,454,195 | 4,756,013 | 6,493,827 | 8,345,723 | 9,335,723 | - | - | 8,789,705 | - | 9,522,300 | - | 10,734,331 | 24,294 | 1,627,851 | 3,310,671 |
| 91 | TOTAL OTHER FUND BALANCES | | 138,992 | 155,252 | 151,251 | 187,291 | 187,291 | - | - | 188,991 | - | 73,889 | - | 76,189 | 78,489 | 80,789 | 83,089 |
| 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 | 39,548,433 | 2,216,319 | 41,154,180 | 2,216,320 | 42,790,195 | 31,773,025 | 33,666,860 | 35,605,009 |
| 93 | | | | | | | | | | | | | | | | | |
| 94 | TOTAL MARINA NET POSITION | | 6,639,374 | 5,957,485 | 5,848,019 | 7,797,836 | 7,797,836 | - | - | 7,957,990 | - | 8,363,893 | - | 8,440,422 | 8,527,255 | 8,624,512 | 8,737,520 |
| 95 | TOTAL MARINA NET POSITION LESS FIXED ASSETS (TOT NET POSITION INCLS FIXED ASSETS THAT ARE NOT PART OF THE OTHER FUND BALANCES) | | | | | | | | | 1,793,168 | - | 1,811,931 | - | 1,967,320 | 2,128,013 | 2,293,129 | 2,467,998 |
| 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 | 47,506,423 | 2,216,319 | 49,518,073 | 2,216,320 | 51,230,618 | 40,300,281 | 42,291,372 | 44,342,530 |

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 | Final | CITY OF ISLE OF PALMS GENERAL FUND | | | | | | |
| 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 | 4,336,509 | 4,336,509 | 275,509 | 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 | 1,195,913 | 1,136,117 | 23,117 | 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 | 940,724 | 940,724 | 87,724 | 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 | 2,205,358 | 1,984,822 | 376,822 | FY24 forecast and FY25 budget estimated at 90% of last 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. |
| 11 | 10-3210.4007 | INSURANCE LICENSES | 929,854 | 820,000 | 986,505 | 996,370 | 176,370 | Forecast 1% annual increases to reflect increases in insurance rates. |
| 12 | 10-3210.4008 | PUBLIC UTILITIES | 848,712 | 800,000 | 847,709 | 850,000 | 50,000 | This revenue a factor of utility fees paid. |
| 13 | 10-3210.4009 | BUILDING PERMITS | 923,328 | 845,000 | 611,273 | 611,273 | (233,727) | 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 | 1,608,721 | 1,447,849 | 16,849 | Budget based 90% of last 12 months actual. Long-term forecast increases 2% annually. In FY24 add \$100 to the cost of all short-term rental licenses (est \$178K). The additional revenue intended to offset cost of increased compliance incl 2 new employees - STR coordinator/2nd code enforcement officer. |
| 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 | 299,632 | 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 | 49,800 | 48,000 | - | This is the Sunday alcohol license fee paid by island businesses. |
| 22 | 10-3500.4501 | MISCELLANEOUS | 22,816 | 3,000 | 9,114 | 3,000 | - | |
| 23 | 10-3500.4502 | PARKING LOT REVENUES | 673,699 | 665,000 | 732,003 | 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 | 152,047 | 136,842 | 2,842 | FY25 interest income based on 90% of last 12 months received. Forecast periods are 50% of FY25 Budget. |
| 26 | 10-3500.4506 | REC. INSTRUCTORS INCOME | 201,731 | 200,000 | 236,122 | 220,000 | 20,000 | |
| 27 | 10-3500.4507 | REC. PROGRAM INCOME | 82,012 | 90,000 | 98,074 | 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 | 207,457 | 186,712 | 23,957 | 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 | 627,594 | 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 | 9,975 | 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 BOOKS | 60 | 150 | 120 | - | (150) | |
| 36 | 10-3500.4525 | TREE REPLACEMENT COLLECTIONS | 38,692 | 6,000 | 58,200 | 6,000 | - | |
| 37 | 10-3860.4530 | SBITA FINANCING | 291,322 | - | - | - | - | |
| 38 | TOTAL GENERAL FUND REVENUES (NO TRANSFERS) | | 15,730,001 | 13,942,035 | 15,407,941 | 14,827,349 | 885,314 | |
| 39 | % Increase/(Decrease) from Prior Year | | 5% | 8% | 11% | 6% | | |

| | A | B | M | N | Q | S | T | Z |
|----|--|---|----------------|----------------|------------------|----------------|--|--|
| 1 | Final | CITY OF ISLE OF PALMS GENERAL FUND | | | | | | |
| 2 | GL Number | Description | ACTUAL FY23 | BUDGET FY24 | FORECAST FY24 | BUDGET FY25 | INCREASE/ (DECREASE) FROM FY24 BUDGET | NOTES |
| 3 | | | | | | | | |
| 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 | Final | CITY OF ISLE OF PALMS GENERAL FUND | | | | | | |
| 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 | 380,500 | 77,500 | Includes City-wide VC3 contract (IT svcs, email, Microsoft licenses, security and backups - 255k) Server replacement (\$16k), workstation replacements (\$16k) 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. FY25 also include (\$30K) placeholder for email conversion. |
| 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 | 2,609,201 | 199,833 | |
| 93 | % Increase/(Decrease) from Prior Year | | 20% | 29% | 0% | 8% | | |

| | A | B | M | N | Q | S | T | Z |
|-----|--|------------------------------------|------------------|------------------|------------------|------------------|--|---|
| 1 | Final | CITY OF ISLE OF PALMS GENERAL FUND | | | | | | |
| 2 | GL Number | Description | ACTUAL FY23 | BUDGET FY24 | FORECAST FY24 | BUDGET FY25 | INCREASE/ (DECREASE) FROM FY24 BUDGET | NOTES |
| 94 | POLICE | | | | | | | |
| 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 1.000 effective 1/1/25. |
| 101 | 10-4410.5006 | GROUP HEALTH INSURANCE | 220,469 | 265,137 | 267,059 | 313,210 | 48,073 | |
| 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% | | |
| 127 | | | | | | | | |

| | A | B | M | N | Q | S | T | Z |
|-----|--|------------------------------------|------------------|------------------|------------------|------------------|--|---|
| 1 | Final | CITY OF ISLE OF PALMS GENERAL FUND | | | | | | |
| 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% 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 |
| 170 | 10-4610.5006 | GROUP HEALTH INSURANCE | 101,412 | 116,563 | 116,563 | 131,136 | 14,573 | 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% | | |
| 198 | | | | | | | | |

| | A | B | M | N | Q | S | T | Z |
|-----|--|---|----------------|----------------|------------------|----------------|--|---|
| 1 | Final | CITY OF ISLE OF PALMS GENERAL FUND | | | | | | |
| 2 | GL Number | Description | ACTUAL FY23 | BUDGET FY24 | FORECAST FY24 | BUDGET FY25 | INCREASE/ (DECREASE) FROM FY24 BUDGET | NOTES |
| 3 | | | | | | | | |
| 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% |
| 204 | 10-4710.5006 | GROUP HEALTH INSURANCE | 32,950 | 48,369 | 64,378 | 57,447 | 9,078 | 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. |
| 205 | 10-4710.5007 | WORKERS COMPENSATION | 2,353 | 2,593 | 2,602 | 2,763 | 170 | Based on current SCMIT rates (including an experience modifier) and forecasted salaries. |
| 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% | | |

| | A | B | M | N | Q | S | T | Z |
|-----|--|------------------------------------|------------------|------------------|------------------|------------------|--|--|
| 1 | Final | CITY OF ISLE OF PALMS GENERAL FUND | | | | | | |
| 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 | 27,000 | (3,000) | Incls Rec Dept timekeeping (3k), Rec Trac software w/ online registration, scheduling & communications modules (15k), hardware replacements (6k), WiFi improvements (\$2) 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 TideTales |
| 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 | 1,268,376 | 78,609 | |
| 271 | % Increase/(Decrease) from Prior Year | | 0% | 25% | 1% | 7% | | |
| 272 | | | | | | | | |

| | A | B | M | N | Q | S | T | Z |
|-----|--|------------------------------------|--------------------|-------------------|-------------------|--------------------|--|---|
| 1 | Final | CITY OF ISLE OF PALMS GENERAL FUND | | | | | | |
| 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 | 16,039,474 | 1,626,654 | |
| 307 | % Increase/(Decrease) from Prior Year | | 17% | 30% | 2% | 11% | | |
| 308 | | | | | | | | |
| 309 | NET INCOME BEFORE TRANSFERS | | 1,641,296 | (470,786) | 674,138 | (1,212,126) | (741,340) | |
| 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) | (1,239,614) | (194,766) | 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 | 1,212,126 | 741,340 | |
| 315 | | | | | | | | |
| 316 | NET INCOME AFTER TRANSFERS | | 309,066 | (0) | 1,144,924 | 0 | 0 | |
| 317 | | | | | | | | |
| 318 | ENDING FUND BALANCE | | 4,552,921 | 4,552,921 | 5,697,846 | 5,697,846 | 2,216,320 | |

| | A | B | M | N | Q | S | T | Z |
|----|---|---|----------------|------------------|------------------|------------------|--|--|
| 1 | Final | CITY OF ISLE OF PALMS CAPITAL PROJECTS FUND | | | | | | |
| 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 received 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 | 706,570 | 635,913 | 370,913 | FY25 interest income based on 90% of 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 (NO TRANS) | | 471,648 | 3,098,100 | 2,129,170 | 2,660,213 | (437,887) | |
| 15 | % Increase/(Decrease) from Prior Year | | -70% | 94% | -31% | -14% | | |
| 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 & EQUIPMENT | - | 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 Year | | -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 & EQUIPMENT | 2,755 | - | - | - | - | |
| 31 | 20-4440.5026 | MAINT & SERVICE CONTRACTS | 12,164 | 62,500 | 62,500 | 62,500 | - | 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 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 Year | | 69% | 75% | 9% | -9% | | |
| 37 | | | | | | | | |

| | A | B | M | N | Q | S | T | Z |
|----|--|--|------------------------|------------------------|--------------------------|------------------------|--|---|
| 1 | Final | CITY OF ISLE OF PALMS CAPITAL PROJECTS FUND | | | | | | |
| 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 & EQUIPMENT | 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% | | |
| 51 | PUBLIC WORKS | | | | | | | |
| 52 | 20-4640.5017 | VEHICLE MAINTENANCE | - | - | - | - | - | |
| 53 | 20-4640.5025 | NON-CAPITAL TOOLS & EQUIPMENT | - | - | - | - | - | |
| 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% | | |
| 63 | BUILDING | | | | | | | |
| 64 | 20-4740.5025 | NON-CAPITAL TOOLS & EQUIPMENT | 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% | | |
| 70 | RECREATION | | | | | | | |
| 71 | 20-4840.5024 | IT EQUIP, SOFTWARE & SVCS | 13,027 | 37,000 | 37,000 | 48,500 | 11,500 | Computer server for security cameras (\$18.5K) and Upgrade AV system in Rec classrooms (\$30K). |
| 72 | 20-4840.5025 | NON-CAPITAL TOOLS & EQUIPMENT | - | 7,500 | 7,500 | 7,500 | - | Provision for Fitness Room equipment |

| | A | B | M | N | Q | S | T | Z |
|----|---|--|------------------------|------------------------|--------------------------|------------------------|--|---|
| 1 | Final | CITY OF ISLE OF PALMS CAPITAL PROJECTS FUND | | | | | | |
| 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 | 171,333 | 36,333 | Lift for changing lights and tiles (\$15K), 19% cost of Playground and pour & play surface (\$124.3K), 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 | 343,352 | 120,997 | |
| 76 | % Increase/(Decrease) from Prior Year | | 137% | 165% | | 54% | | |
| 77 | | | | | | | - | |
| 78 | | | | | | | | |
| 79 | TOTAL CAPITAL PROJECTS FUND EXPENDITURES | | 1,555,244 | 5,424,980 | 2,743,868 | 2,619,030 | (2,805,950) | |
| 80 | % Increase/(Decrease) from Prior Year | | -36% | 124% | -49% | -52% | | |
| 81 | | | | | | | | |
| 82 | NET INCOME BEFORE TRANSFERS | | (1,083,596) | (2,326,880) | (614,698) | 41,183 | 2,368,063 | |
| 83 | | | | | | | | |
| 84 | TRANSFERS | | | | | | | |
| 85 | 20-3900.4901 | OPERATING TRANSFERS IN | 2,471,375 | 1,044,848 | 1,044,848 | 1,239,614 | 194,766 | |
| 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) | 1,239,614 | 1,280,066 | |
| 88 | | | | | | | | |
| 89 | NET INCOME AFTER TRANSFERS | | 1,387,779 | (2,367,332) | (655,150) | 1,280,797 | 3,648,129 | |
| 90 | | | | | | | | |
| 91 | ENDING FUND BALANCE | | 12,459,398 | 10,092,066 | 11,804,248 | 13,085,045 | | |

| | A | B | M | N | Q | S | T | Z |
|----|---|--|------------------|------------------|------------------|------------------|---|---|
| 1 | Final | CITY OF ISLE OF PALMS MUNICIPAL ACCOMMODATIONS TAX FUND | | | | | | |
| 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 | 1,793,766 | 1,614,390 | (65,610) | 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 | 159,735 | 143,762 | 84,762 | FY25 interest income based on 90% of 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 | 2,728,508 | 2,455,590 | 59,590 | |
| 13 | % Increase/(Decrease) from Prior Year | | 8% | -6% | 14% | 2% | | |
| 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 & EQUIPMENT | - | - | - | - | - | |
| 22 | 30-4120.5026 | MAINT & SERVICE CONTRACTS | 25,476 | 52,000 | 52,000 | 76,000 | 24,000 | Provision for annual trimming of all roadside palm trees between Breach Inlet and 57th Ave + 19 Palm at Rec Dept (\$34k) and refinish approx 7 streetprint crosswalks (\$42k) |
| 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 | 251,733 | (388,667) | |
| 29 | % Increase/(Decrease) from Prior Year | | -3% | 339% | -45% | -61% | | |
| 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 & EQUIPMENT | - | - | - | - | - | |
| 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 Year | | 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 & EQUIPMENT | 2,807 | - | - | - | - | |
| 46 | 30-4520.5026 | MAINT & SERVICE CONTRACTS | - | - | 525 | - | - | |

| | A | B | M | N | Q | S | T | Z |
|----|--|--|----------------|----------------|------------------|----------------|---|---|
| 1 | Final | CITY OF ISLE OF PALMS MUNICIPAL ACCOMMODATIONS TAX FUND | | | | | | |
| 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 Year | | -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 Year | | -55% | -36% | -20% | 1% | | |
| 65 | RECREATION | | | | | | | |
| 66 | 30-4820.5025 | NON-CAPITAL TOOLS & EQUIPMENT | - | - | - | 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 | 164,333 | 73,333 | FY25 includes replacement of Rec Dept Truck(\$40k) and 19% cost of playground and pour & play surface (\$124.3K). Forecast period annual amts = 20% of 10 Yr Cap Plan totals |
| 69 | SUBTOTAL RECREATION | | 50,000 | 91,000 | 91,000 | 173,333 | 82,333 | |
| 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 JCLong & 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 & EQUIPMENT | 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 | Final | CITY OF ISLE OF PALMS MUNICIPAL ACCOMMODATIONS TAX FUND | | | | | | |
| 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 Year | | 8% | 27% | 0% | -65% | | |
| 91 | | | | | | | | |
| 92 | TOTAL MUNI ATAX FUND EXPENDITURES | | 970,372 | 1,762,561 | 1,443,065 | 1,303,127 | (459,434) | |
| 93 | % Increase/(Decrease) from Prior Year | | -21% | 43% | -18% | -26% | | |
| 94 | | | | | | | | |
| 95 | NET INCOME BEFORE TRANSFERS | | 1,784,979 | 633,439 | 1,285,443 | 1,152,463 | 519,024 | |
| 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 reconfigure 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) | 306,010 | 38,268 | 384,262 | |
| 103 | | | | | | | | |
| 104 | ENDING FUND BALANCE | | 3,685,072 | 3,339,078 | 3,991,082 | 4,029,350 | | |

| | A | B | M | N | Q | S | T | Z |
|----|--|---|------------------------|------------------------|--------------------------|------------------------|--|---|
| 1 | Final | CITY OF ISLE OF PALMS HOSPITALITY TAX FUND | | | | | | |
| 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 | 1,455,742 | 1,310,168 | 132,168 | 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 | 95,316 | 85,784 | 52,784 | |
| 9 | TOTAL REVENUES (NO TRANSFERS) | | 1,411,167 | 1,211,000 | 1,551,058 | 1,395,952 | 184,952 | |
| 10 | % Increase/(Decrease) from Prior Year | | 23% | 5% | 28% | 15% | | |
| 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 Year | | 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 Year | | -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. Provison 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 Year | | 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 Year | | 52% | 38% | 22% | 11% | | |

| | A | B | M | N | Q | S | T | Z |
|----|--|---|------------------------|------------------------|--------------------------|------------------------|--|---|
| 1 | Final | CITY OF ISLE OF PALMS HOSPITALITY TAX FUND | | | | | | |
| 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 | 37,500 | (47,500) | FY25 incl golf cart (\$12.5K) and lighting for pickleball courts (\$25k). 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 | 85,000 | (45,500) | |
| 53 | | % Increase/(Decrease) from Prior Year | 268% | 237% | | -35% | | |
| 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 | 976,737 | (116,321) | |
| 62 | | % Increase/(Decrease) from Prior Year | -1% | 13% | 7% | -11% | | |
| 63 | | | | | | | | |
| 64 | NET INCOME BEFORE TRANSFERS | | 457,722 | 117,942 | 384,880 | 419,215 | 301,273 | |
| 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) | 107,152 | (109,428) | 50,359 | |
| 71 | | | | | | | | |
| 72 | ENDING FUND BALANCE | | 1,006,896 | 847,109 | 1,114,047 | 1,004,620 | | |

| | A | B | M | N | Q | S | T | Z |
|----|---|--|------------------------|--------------------|--------------------------|------------------------|--|---|
| 1 | Final | CITY OF ISLE OF PALMS STATE ACCOMMODATIONS TAX FUND | | | | | | |
| 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 | 2,371,945 | 2,134,751 | 5,351 | 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 | 1,094,744 | 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 received 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 | 260,323 | 234,290 | 158,290 | |
| 12 | TOTAL REVENUES (NO TRANSFERS) | | 3,659,215 | 3,188,200 | 3,739,364 | 3,731,744 | 543,544 | |
| 13 | % Increase/(Decrease) from Prior Year | | 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 & EQUIPMENT | - | 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 | - | Provision 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 Year | | 9% | 42% | | 10% | | |
| 28 | POLICE | | | | | | | |
| 29 | 50-4420.5025 | NON-CAPITAL TOOLS & EQUIPMENT | 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 incl 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 Year | | -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 & EQUIPMENT | - | - | - | - | - | |
| 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 Year | | -34% | -73% | | 119% | | |

| | A | B | M | N | Q | S | T | Z |
|----|--|--|------------------|--------------------|--------------------|--------------------|--|---|
| 1 | Final | CITY OF ISLE OF PALMS STATE ACCOMMODATIONS TAX FUND | | | | | | |
| 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 Year | | 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 | 124,334 | (10,666) | FY25 incl 19% cost of playground and pour & play surface (\$124.3K). 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 | 140,834 | (10,666) | |
| 61 | % Increase/(Decrease) from Prior Year | | 1075% | 1195% | | -7% | | |
| 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 Year | | 22% | 87% | 0% | 38% | | |
| 76 | | | | | | | | |
| 77 | TOTAL STATE ATAX FUND EXPENDITURES | | 1,775,501 | 2,306,095 | 1,892,006 | 2,639,142 | 333,047 | |
| 78 | % Increase/(Decrease) from Prior Year | | 11% | 46% | -18% | 14% | | |
| 79 | | | | | | | | |
| 80 | NET INCOME BEFORE TRANSFERS | | 1,883,714 | 882,106 | 1,847,358 | 1,092,603 | 210,497 | |
| 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) | 488,814 | (357,691) | 118,747 | |
| 88 | | | | | | | | |
| 89 | ENDING FUND BALANCE | | 4,154,059 | 3,677,620 | 4,642,873 | 4,285,182 | | |

| | A | B | M | N | Q | S | T | Z |
|----|--|--|------------------------|------------------------|--------------------------|--------------------|--|--|
| 1 | Final | CITY OF ISLE OF PALMS BEACH MAINTENANCE AND PRESERVATION BUDGET | | | | | | |
| 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 90% of last 12 months received. Forecast periods are 50% of FY25 Budget. |
| 8 | 57-3500.4505 | INTEREST INCOME | - | - | - | - | - | FY25 interest income based on 90% of last 12 months received. Forecast periods are 50% of FY25 Budget. |
| 9 | 58-3450.4105 | BEACH PRESERVATION FEE | 1,869,571 | 1,680,000 | 1,793,766 | 1,614,390 | (65,610) | 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 | 467,451 | 420,706 | 255,706 | FY25 interest income based on 90% of last 12 months received. Forecast periods are 50% of FY25 Budget. |
| 12 | TOTAL REVENUES | | 2,263,194 | 1,845,000 | 3,188,982 | 2,535,095 | 690,095 | |
| 13 | 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 | 443,982 | 732,595 | (257,405) | |
| 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 | 443,982 | 732,595 | (257,405) | |
| 41 | | | | | | | | |
| 42 | ENDING FUND BALANCE | | 8,345,723 | 9,335,723 | 8,789,705 | 9,522,300 | | |

| | A | B | M | N | Q | S | T | Z |
|----|---|--|------------------|------------------|------------------|------------------|--|--|
| 1 | Final | CITY OF ISLE OF PALMS ALL OTHER FUNDS BUDGET | | | | | | |
| | | | ACTUAL FY23 | BUDGET FY24 | FORECAST FY24 | BUDGET FY25 | INCREASE/ (DECREASE) FROM FY24 BUDGET | NOTES |
| 2 | GL Number | Description | | | | | | |
| 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 | 165,898 | 149,308 | 75,308 | FY25 interest income based on 90% of last 12 months received. Forecast periods are 50% of FY25 Budget. |
| 9 | TOTAL REVENUES | | 119,841 | 74,000 | 165,898 | 149,308 | 75,308 | |
| 10 | % Increase/(Decrease) from Prior Year | | 143% | 342% | 124% | 102% | | |
| 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 | 152,898 | 136,308 | 75,308 | |
| 26 | ENDING FUND BALANCE | | 3,166,744 | 3,227,744 | 3,319,642 | 3,455,950 | | |
| 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 | 680 | 380 | FY25 interest income based on 90% of last 12 months received. Forecast periods are 50% of FY25 Budget. |
| 34 | TOTAL FIRE DEPT 1% REVENUES | | 208,839 | 208,300 | 228,615 | 219,368 | 11,068 | |
| 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 | (2) | (2) | |
| 50 | ENDING FUND BALANCE | | 31,322 | 31,322 | 36,120 | 36,118 | | |
| 76 | VICTIMS FUND REVENUES | | | | | | | |

| | A | B | M | N | Q | S | T | Z |
|-----|---|--|----------------|----------------|------------------|------------------|--|---|
| 1 | Final | CITY OF ISLE OF PALMS ALL OTHER FUNDS BUDGET | | | | | | |
| 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 | 14,748 | 13,856 | 3,856 | - |
| 78 | 64-3500.4505 | INTEREST | - | - | - | - | - | |
| 79 | TOTAL VICTIMS FUND REVENUES | | 14,867 | 10,000 | 14,748 | 13,856 | 3,856 | |
| 80 | % Increase/(Decrease) from Prior Year | | 27% | -9% | 47% | 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 | (227) | 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 | (3,227) | 4,156 | 3,856 | |
| 99 | | | | | | | | |
| 100 | ENDING FUND BALANCE | | 35,184 | 35,484 | 31,956 | 36,112 | | |
| 101 | | | | | | | | |
| 122 | | | | | | | | |
| 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 | 5,988 | 2,994 | 494 | FY25 interest income based on 50% of last 12 months received. Will consolidate this account in FY25. |
| 126 | TOTAL RECREATION FUND REVENUES | | 22,517 | 21,250 | 21,679 | 21,744 | 494 | |
| 127 | % Increase/(Decrease) from Prior Year | | 28% | 199% | 2% | 2% | | |
| 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 | 25.4% cost of Playground and pour & play surface (\$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 | 7,679 | (119,256) | (126,506) | |
| 141 | | | | | | | | |
| 142 | ENDING FUND BALANCE | | 113,242 | 120,492 | 120,921 | 1,665 | | |

| | A | B | M | N | Q | S | T | Z |
|----|--|--|------------------|------------------|------------------|------------------|--|---|
| 1 | Final | CITY OF ISLE OF PALMS MARINA ENTERPRISE FUND BUDGET | | | | | | |
| 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 Year | | -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 Year | | 11% | 527% | -5% | -82% | | |
| 73 | | | | | | | | |
| 74 | TOTAL MARINA EXPENSES | | 706,161 | 926,739 | 927,037 | 805,649 | (121,090) | |
| 75 | % Increase/(Decrease) from Prior Year | | -20% | -28% | 0% | -13% | | |
| 76 | | | | | | | | |
| 77 | NET INCOME BEFORE TRANSFERS | | (232) | (485,739) | (325,585) | (235,488) | 250,251 | |
| 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 | 1,859,785 | 405,903 | (1,293,728) | |
| 83 | | | | | | | | |
| 84 | ENDING NET POSITION | | 6,098,205 | 7,797,836 | 7,957,990 | 8,363,893 | | |
| 85 | ENDING CASH BALANCE | | 1,812,317 | 1,812,317 | 1,793,168 | 1,811,931 | | |
| 86 | | | | | | | | |
| 90 | CASH BALANCE | | | | | | | |
| 91 | ESTIMATE FUTURE CASH BALANCES: | | | | | | | |
| 92 | BEGINNING CASH | | | 1,812,317 | 1,812,317 | 1,793,168 | | |
| 93 | ADD NET INCOME | | | (485,739) | (325,585) | (235,488) | | |
| 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 public dock) | | | (2,000,794) | (2,000,794) | (466,000) | | |
| 98 | LESS BOND PRINCIPAL PAYMENT NOT INCLUDED IN EXPENSE | | | (253,000) | (253,000) | (264,000) | | |
| 99 | ENDING CASH | | | 1,617,766 | 1,793,168 | 1,811,931 | | |

| | 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 | | | | Proposed Funding Source | | | | | | | | |
| 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 Apparatus | 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 | | |
| 148 | Grand Total Front Beach | 290,000 | | - | - | 25,000 | 25,000 | 240,000 | - | - | - | 290,000 |
| 149 | | | | | | | | | | | | |
| 150 | | | | | | | | | | | | |
| 151 | Breach Inlet Boat Ramp | | | | | | | | | | | - |
| 152 | Rehabilitate concrete ramp (last done in FY00) | | | | | | | | | | | - |
| 153 | Grand Total Breach Inlet Boat Ramp | - | | - | - | - | - | - | - | - | - | - |
| 155 | Beach Maintenance, Monitoring and Access | | | | | | | | | | | |
| 156 | | | | | | | | | | | | |
| 157 | Capital Purchases | | | | | | | | | | | |
| 158 | Repl/repair/add dune walkovers (approx. 57 accesses)(Funded by FY24 State budget allocation (SCPRT) of \$500K) | 500,000 | | | | | | | 500,000 | | | 500,000 |
| 159 | Improve emergency vehicular access at IOP County Park (Moved from FY24 to FY25) | 250,000 | | | | | | | 250,000 | | | 250,000 |
| 160 | Mobi Mat/Access Rec material for beach accesses as needed | 15,000 | | | | | | | 15,000 | | | 15,000 |
| 161 | | 765,000 | | - | - | - | - | - | 765,000 | - | - | 765,000 |
| 162 | Beach Maintenance | | | | | | | | | | | |
| 163 | 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 |
| 164 | USACE Breach Inlet Project (Construction start March 2024) | 400,000 | | | | | | | 400,000 | | | 400,000 |
| 165 | Shoal Management Wild Dunes (25%, cost shared with WDCA) | 187,500 | | | | | | | 187,500 | | | 187,500 |
| 166 | Required post project monitoring (FY24 is last year) | 60,000 | | | | | | | 60,000 | | | 60,000 |
| 167 | Ongoing monitoring of shoreline | | | | | | | | - | | | - |
| 168 | | 1,012,500 | | - | - | - | - | - | 1,012,500 | - | - | 1,012,500 |
| 170 | Grand Total Beach Maintenance | 1,777,500 | | - | - | - | - | - | 1,777,500 | - | - | 1,777,500 |
| 172 | Isle of Palms Marina | | | | | | | | | | | |
| 174 | Capital Purchases | | | | | | | | | | | |
| 175 | Public Greenspace (Moved from FY 24 to FY25) | 150,000 | | | | 50,000 | | 50,000 | | | 50,000 | 150,000 |

| | 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 | Resurface City's portion of reconfigure Parking Lot | 150,000 | | | | 75,000 | | | | | 75,000 | 150,000 |
| 177 | T dock repairs (\$166K of \$200K moved from FY24 to FY25) | 166,000 | | | | 83,000 | | 83,000 | | | | 166,000 |
| 178 | | | | | | | | | | | | - |
| 179 | | | | | | | | | | | | - |
| 180 | | 466,000 | | - | - | 208,000 | - | 133,000 | - | - | 125,000 | 466,000 |
| 182 | Facilities Maintenance | | | | | | | | | | | |
| 183 | Marina maintenance contingency for common areas not covered by leases. Calculated as .6% of insured boat ramp, bulkhead and dock value. | 50,000 | | | | | | | | | 50,000 | 50,000 |
| 184 | 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 |
| 185 | | 100,500 | | - | - | - | - | - | - | - | 100,500 | 100,500 |
| 187 | Grand Total Marina | 566,500 | | - | - | 208,000 | - | 133,000 | - | - | 225,500 | 566,500 |
| 190 | Bonded Debt Service- Principal & Interest | | | | | | | | | | | |
| 191 | | | | | | | | | | | | |
| 194 | 2006 Fire Station #2 GO Bond - principal (20 Yrs, refi 1.88%) | 265,000 | | 106,000 | | | 159,000 | | | | | 265,000 |
| 195 | 2006 Fire Station #2 GO Bond - interest (20 Yrs, refi 1.88%) | 10,152 | | 4,061 | | | 6,091 | | | | | 10,152 |
| 196 | 2008 Public Safety Building GO Bond - principal (20 Yrs, 4.14%) | 375,000 | | 375,000 | | | | | | | | 375,000 |
| 197 | 2008 Public Safety Building GO Bond - interest (20 Yrs 4.14%) | 70,380 | | 70,380 | | | | | | | | 70,380 |
| 198 | 2020 75' Ladder Truck Muni Lease - principal (10Yrs @ 1.83%) | 83,947 | | | | | | 83,947 | | | | 83,947 |
| 199 | 2020 75' Ladder Truck Muni Lease - interest (10Yrs @ 1.83%) | 7,967 | | | | | | 7,967 | | | | 7,967 |
| 200 | 2021 Drainage Ph 3 w/ Waterway Blvd path principal (15 Yrs @ 1.71%) | 218,000 | | 218,000 | | | | | | | | 218,000 |
| 201 | 2021 Drainage Ph 3 w/ Waterway Blvd path interest (15 Yrs @ 1.71%) | 44,785 | | 44,785 | | | | | | | | 44,785 |
| 202 | 2020 Marina Dock Replacement Bond - principal (15 Yrs @ 2.16%) | 264,000 | | | | | | 198,000 | | | 66,000 | 264,000 |
| 203 | 2020 Marina Dock Replacement Bond - interest (15 Yrs @ 2.16%) | 69,854 | | | | | | 52,391 | | | 17,464 | 69,854 |
| 204 | 2021 Fire Engine & SCBA Muni Lease - principal (10Yrs @ 1.6%) | 84,076 | | | | 84,076 | | | | | | 84,076 |
| 205 | 2021 Fire Engine & SCBA Muni Lease - interest (10Yrs @ 1.6%) | 9,881 | | | | 9,881 | | | | | | 9,881 |
| 206 | Subscription Based Software GASB 87 SBIT - principal | 85,156 | | 45,441 | | | 39,715 | | | | | 85,156 |
| 207 | Subscription Based Software GASB 87 SBIT - interest | 29,275 | | 19,144 | | | 10,131 | | | | | 29,275 |
| 208 | Debt Totals by Year | 1,617,474 | | 882,811 | - | 93,957 | 214,937 | 342,305 | - | - | 83,464 | 1,617,474 |
| 209 | | | | 55% | 0% | 6% | 13% | 21% | 0% | 0% | 5% | 1 |

| | 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 | | | | | | | | | | | | | | |
| 8 | | | | | | | | | | | | | | |
| 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 | | | | | | | | | | | | | | |
| 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 required 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 Apparatus | | 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 |
| 118 | | | | | | | | | | | | | | |
| 119 | | Facilities Maintenance | | | | | | | | | | | | |
| 120 | | <i>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</i> | | 222,160 | | | 158,160 | 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 |
| 123 | 24 | Grand Total Fire Department | | 758,160 | | | 268,160 | 417,321 | 653,321 | 440,321 | 646,321 | 563,321 | 473,321 | 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 | Fleet | Changed | | | | | | | | | | | | |
| 6 | Count | New | | | | | | | | | | | | |
| 7 | | | | | | | | | | | | | | |
| 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 | | NEW PROPOSED DEBT IN BLUE | | 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 | | 3,932,371 | | 1,441,000 | 1,356,000 | 2,093,000 | 846,000 | 2,295,000 | 1,528,000 | 977,000 | 2,830,000 | 4,125,000 |
| 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 | | 9,275,313 | | 8,112,164 | 17,945,683 | 5,870,746 | 4,360,742 | 5,677,303 | 4,949,738 | 4,055,136 | 5,908,926 | 7,204,523 |

City of Isle of Palms Debt Schedule

| Description | 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-FY40 | | |
|---|-------------|-------------------|-----------------------|-------------------|---------------|-------------|------------------|----------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------|----------------|----------------|--------------------------|------------------|-------------------|
| | | | | | | | 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 |
| 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 7.15% | approx | 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 | 378,884 | 378,885 | 378,885 | 378,885 | 378,884 | 378,885 | 378,884 | 378,884 | 378,885 | 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 | 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 | 187,246 | 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 | 18,408,720 | 3,894,350 | 22,303,070 |
| PROPOSED NEW DEBT: | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| NEW PROPOSED DEBT IN BLUE | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 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 | 18,408,720 | 3,894,350 | 22,303,070 |
| TOTAL PRINCIPAL & INTEREST OUTSTANDING AT YEAR END | | | | | | | | | 9,211,695 | 12,870,138 | 14,563,809 | 12,399,238 | 12,387,989 | 10,595,862 | 8,802,300 | 7,312,340 | 5,821,589 | 4,330,242 | 2,838,495 | 1,942,535 | 1,357,939 | 772,605 | 378,886 | (0) | | | |

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): | 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 | |
| 8% of Assessed Value | 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 | 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 |
| 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 (\$287.5K)

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 MILLAGE RATE | | | | 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



City of Isle of Palms, South Carolina

**RESOLUTION
2024.04**

WHEREAS, the City of Isle of Palms realizes that it has a responsibility to provide a safe work environment for its employees and contract employees and that each pursues the highest standards in his or her assigned activities, all municipal employees and contracted personnel must recognize that the well-being of the persons involved in the protection of our physical resources are as important as the activity and work being performed;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF ISLE OF PALMS AS FOLLOWS:

The City has established a safety and loss control program, which is monitored on a continuous basis. As the first segment of the City's program, a safety coordinator was appointed and assigned the responsibility of organizing the overall safety and loss control efforts.

A safety committee was created to establish a loss control program, review losses and loss trends, make recommendations for prevention and assign other safety responsibilities as needed. This committee is guided by the safety coordinator and its members include each department head or designee.

Each department head director will be responsible for the safety and health of the employees and contract employees performing temporary jobs in their department, as well as the required maintenance of facilities and equipment in their area of responsibility. Each employee will be responsible for their own personal safety and for the safe completion of assigned tasks. The City requires its employees to respond to all planned safety efforts and to perform their assigned jobs in the safest manner possible.

The City of Isle of Palms is committed to doing all in its power to make its safety and loss control program a success and expects all employees and contracted personnel to assist in this effort by contributing expertise and by following all established rules and procedures.

PASSED AND APPROVED BY THE CITY COUNCIL FOR THE CITY OF ISLE OF PALMS, SOUTH CAROLINA, ON THE 24th DAY OF JUNE 2024.

Phillip Pounds, Mayor



City of Isle of Palms, South Carolina

**RESOLUTION
2024.04**

**A RESOLUTION SUPPORTING THE ADOPTION OF THE CHARLESTON COUNTY
CLIMATE ACTION PLAN BY CHARLESTON COUNTY COUNCIL**

WHEREAS, the City of Isle of Palms recognizes that climate change significantly impacts the environment, economy, and health of the City; and

WHEREAS, Charleston County Council has established the Charleston County Resilience and Sustainability Advisory Committee (RSAC) which, through a collaborative process involving various stakeholders from the business, education, non-profit, and local government sectors, has prepared and presented a draft of the Charleston County Climate Action Plan (CAP), dated February 2024; and

WHEREAS, the CAP seeks to set greenhouse gas emissions reduction goals for 2035 and 2050 by creating and prioritizing emissions strategies based on reduction potential, feasibility, funding, co-benefits, and equity; and

WHEREAS, the City of Isle of Palms Environmental Advisory Committee has reviewed the CAP and has recommended that the Isle of Palms City Council support its adoption by Charleston County Council; and

WHEREAS, Isle of Palms City Council desires to show its support for the adoption of the CAP by Charleston County Council.

NOW, THEREFORE, BE IT RESOLVED by the Mayor and Councilmembers of the City of Isle of Palms, in Council assembled, hereby encourage Charleston County Council to approve and adopt the Charleston County Climate Action Plan.

**PASSED AND APPROVED BY THE CITY COUNCIL FOR THE CITY OF ISLE OF PALMS,
SOUTH CAROLINA, ON THE 24TH DAY OF JUNE 2024.**

Phillip Pounds, Mayor

ATTEST:

Nicole DeNeane, City Clerk