



## **Public Services & Facilities Committee**

9:00 a.m., Tuesday, April 9, 2024

1207 Palm Boulevard

City Hall Council Chambers

### **Public Comment:**

All citizens who wish to speak during the meeting must email their first and last name, address and topic to Nicole DeNeane, City Clerk, at [nicoled@iop.net](mailto:nicoled@iop.net) no later than **3:00 p.m. the day before the meeting**. Citizens may also provide written public comment here:

<https://www.iop.net/public-comment-form>

### **Agenda**

1. **Call to order** and acknowledgment that the press and the public have been duly notified of the meeting in accordance with the Freedom of Information Act.
2. **Election of Chair and Vice Chair**
3. **Citizens' Comments** – All comments have a time limit of three (3) minutes.
4. **Approval of previous meeting's minutes** – March 5, 2024
5. **Old Business**
  - a. Update of 41<sup>st</sup> Avenue drainage outfall project
  - b. Discussion of implementing parking fees on marina shared parking lot and new right of way parking along the piped ditch
  - c. Review of FY25 Budget for Public Works Department, Recreation Department, Drainage, Front Beach, Beach and Marina
6. **New Business**
  - a. Discussion and consideration of proposal from Thomas & Hutton for the design, engineering, and permitting of drainage improvement project at Palm Boulevard between 38<sup>th</sup> and 41<sup>st</sup> Avenue
  - b. Review of Recreation Department programming fees
7. **Miscellaneous Business**

Next meeting date: 9:00 a.m., Tuesday, May 7, 2024.
8. **Adjournment**



**Public Services & Facilities Committee Meeting  
9:00am, Tuesday, March 5, 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 (via Zoom)

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

**2. Citizen's Comments -- none**

**3. Approval of Previous Meeting's Minutes – February 13, 2024**

**MOTION: Council Member Hahn made a motion to approve the minutes of the February 13, 2024 meeting. Council Member Hahn seconded the motion. The motion passed unanimously.**

**4. Old Business**

**Discussion of parking reconfiguration layout options for the Intracoastal side of marina parking lot**

The City has not yet received feedback from the restaurant about the most recent parking lot reconfiguration.

Administrator Fragoso reported that the restaurant will not extend the lease of the space being used by the contractors working on the ditch at 41<sup>st</sup> Avenue past the March 8 expiration date. She said the contractors can use the shared lot if needed.. The contractors can keep to the public right of way, on the roadway, and the top of the ditch as much as possible.

Council Member Hahn asked again about the possibility of running the effluent line for the Water & Sewer Commission through the 42" pipe in that area. Administrator Fragoso added that she is not sure the regulatory agencies would permit such a request. Director Kerr said that while the idea seemed to make sense, he shared that it was not the City's intent to finalize the landscaping and paving in that area until after the effluent line is installed.

5. **New Business**

A. **Review of the FY25 Budget for Public Works and Recreation Departments**

Administrator Fragoso shared that the bulk of increase in operational expenses throughout the budget comes from payroll increases, an 11.8% increase in health insurance costs, and increases in property and liability insurances.

She reviewed those line items in the Public Works budget that have increased since FY24. Due to the increased amount of public works' apparatus, the budget should consider an increase in vehicle maintenance costs.

Administrator Fragoso said the proposed budget also includes two drainage projects: the design of an improvement on Palm Boulevard between 37<sup>th</sup>, 38<sup>th</sup>, and 41<sup>st</sup> avenues and the rebudgeting of the Waterway Boulevard project from FY24. The Palm Boulevard project will be funded by half of the ARP funds and a \$1 million received by the State last year for drainage improvements.

Thomas & Hutton will attend the City Council workshop next week to discuss the feasibility of increasing the protections provided by the Waterway Boulevard project. Elevated protections as well as added drainage infrastructure between 21<sup>st</sup> and 23<sup>rd</sup> avenues will increase the cost of the project. The City is waiting to hear from FEMA about the award of a grant that will pay for the bulk of the project.

The Public Works budget also includes \$50,000 for the purchase of a used mini excavator to help build the City's stormwater management capabilities.

Council Member Pierce asked if the City is seeing increased revenue projections for the coming fiscal year. Administrator Fragoso said, "The reality is we are not seeing a corresponding increase in revenues." She said they are working on revenue projections and will discuss ideas on how to meet budgetary goals at the City Council Budget workshop.

Administrator Fragoso then reviewed the operational expense increases and requests in the Recreation Department budget, including the replacement of playground equipment, replacement of the material under the playground equipment, painting the building, and the replacement of the floor in the High Tide Room.

Committee members briefly discussed the potential for increasing programming fees for residents. Director Ferrell said she is looking into the fees charged by Mt. Pleasant and the City of Charleton for comparison. Council Member Pierce asked about the feasibility of opening the Recreation Center on Sundays again.

Council Member Hahn asked about the Town of Mt. Pleasant's use of in-house doctors and wondered if the City could financially benefit from participation in their plan.

**6. Miscellaneous Business**

The next regular meeting of the Public Services & Facilities Committee will be Tuesday, April 2, 2024 at 9am.

**7. Adjournment**

Council Member Hahn made a motion to adjourn and Council Member Miars seconded the motion. The meeting was adjourned at 9:47am.

Respectfully submitted,  
Nicole DeNeane  
City Clerk









	A	B	D	F	G	H	I	K	L	M	N	O	P	Q	R	S
1	<b>City of Isle of Palms 10-Year Capital Plan</b>															
2	<b>Expenditures for assets or projects &gt; \$5000 **Expenditures less than \$5,000 are included in operating budgets**</b>															
3																
4			Deferred													
5	Fleet	Model	Changed													
6	Count	Year	New													
7																
8																
304			<b>Isle of Palms Marina</b>													
305																
306	n	FY23	30/50	Public Greenspace (Moved from FY 24 to FY25)		150,000		150,000								
307			30	Resurface City's portion of reconfig Parking Lot				150,000								
308	n	FY23		Engineer, design & Construction oversight improvements to public dock and T dock on ICW		57,500										
309				Bidding & construction oversight - public dock & T dock construction		40,000										
310				New public dock offset by ARP \$1M		1,703,294										
311	n	FY23	30/50	T dock repairs (\$166K of \$200K moved from FY24 to FY25)		200,000		166,000								
312				Replace bulkhead (FY33+)												
313				Replace boat ramp (FY33+)												
314				Replace Marina docks along Morgan Creek (FY40+)												
316				<b>Subtotal Capital</b>		2,150,794		466,000		-	-	-	-	-	-	-
317																
318				<b>Facilities Maintenance</b>												
319			50	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		75,000	75,000	75,000	75,000	75,000	75,000	75,000
320				Marina dredging - Funded by State Budget Allocation FY25 includes permit coordination, bidding and construction admin. (Moved from FY25 to FY26)				50,500		1,500,000						
321			30/	Re-coat marina bulkhead						450,000						
322				<b>Subtotal</b>		<b>50,000</b>		<b>100,500</b>		<b>1,575,000</b>	<b>525,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>
323																
324																
325				<b>Grand Total Marina</b>		<b>2,200,794</b>		<b>566,500</b>		<b>1,575,000</b>	<b>525,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>





1	A	B	L	M	N	O	P	Q	R	S	T	U	V	W	X
	<b>Draft 1</b>	<b>CITY OF ISLE OF PALMS RECREATION DEPARTMENT EXPENDITURE DETAIL - ALL FUNDS</b>													
2	GL Number	Description	ACTUAL FY22	ACTUAL FY23	BUDGET FY24	YTD As Of 12/31/2023 (6 MOS)	Jan-Dec 2023 (12 MOS)	FORECAST FY24	INCREASE/ (DECR) FROM FY23 BUDGET	BUDGET FY25	INCREASE/ (DECREASE) FROM FY24 BUDGET	FORECAST FY26	FORECAST FY27	FORECAST FY28	FORECAST FY29
3	<b>GENERAL FUND</b>														
6	10-4810.5001	SALARIES & WAGES	445,839	377,840	390,435	191,775	326,136	402,727	12,292	420,674	30,239	431,191	441,971	453,020	464,345
7	10-4810.5002	OVERTIME WAGES	4,377	1,971	9,293	956	1,598	9,293	-	10,087	794	10,339	10,597	10,862	11,134
8	10-4810.5003	PART-TIME WAGES	130,980	211,364	235,000	104,836	262,772	235,000	-	235,000	-	235,000	235,000	235,000	235,000
9	10-4810.5004	FICA EXPENSE	43,928	44,674	48,557	22,560	44,732	49,497	940	50,931	2,374	51,755	52,599	53,464	54,352
10	10-4810.5005	RETIREMENT EXPENSE	66,280	67,387	75,515	36,072	72,134	76,388	874	81,274	5,760	81,948	83,997	86,097	88,249
11	10-4810.5006	GROUP HEALTH INSURANCE	54,656	53,439	71,125	31,341	57,752	71,125	-	74,801	3,676	78,915	81,282	83,721	86,233
12	10-4810.5007	WORKERS COMPENSATION	14,012	15,280	17,923	15,006	21,418	17,923	-	18,796	873	19,265	19,747	20,241	20,747
13	10-4810.5008	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-	-	-	-	-	-	-
14		<b>Subtotal Wages &amp; Fringes</b>	<b>760,072</b>	<b>771,955</b>	<b>847,847</b>	<b>402,547</b>	<b>786,542</b>	<b>861,953</b>	<b>14,106</b>	<b>891,562</b>	<b>43,715</b>	<b>908,413</b>	<b>925,193</b>	<b>942,405</b>	<b>960,059</b>
15		<b>% Increase/(Decrease) from Prior Y</b>	<b>9%</b>	<b>2%</b>	<b>12%</b>			<b>2%</b>		<b>5%</b>		<b>2%</b>	<b>2%</b>	<b>2%</b>	<b>2%</b>
16															
17	10-4820.5010	PRINT AND OFFICE SUPPLIES	10,910	9,684	12,000	8,072	11,251	12,000	-	13,000	1,000	13,000	13,000	13,000	13,000
18	10-4820.5014	MEMBERSHIP AND DUES	1,499	1,081	1,600	366	1,152	1,600	-	1,600	-	1,600	1,600	1,600	1,600
19	10-4820.5015	MEETINGS AND SEMINARS	412	1,692	2,000	1,971	2,811	2,000	-	3,000	1,000	3,000	3,000	3,000	3,000
20	10-4820.5016	VEHICLE, FUEL & OIL	3,012	3,661	7,000	2,242	4,277	5,277	(1,723)	5,300	(1,700)	5,300	5,300	5,300	5,300
21	10-4820.5017	VEHICLE MAINTENANCE	1,281	2,501	2,000	410	2,547	2,000	-	2,000	-	2,000	2,000	2,000	2,000
22	10-4820.5020	ELECTRIC AND GAS	32,328	33,136	35,000	17,892	32,617	35,000	-	35,000	-	35,000	35,000	35,000	35,000
23	10-4820.5021	TELEPHONE/CABLE	10,574	10,917	13,000	4,485	10,256	13,000	-	11,000	(2,000)	11,000	11,000	11,000	11,000
24	10-4820.5022	WATER AND SEWER	5,115	3,904	5,000	2,506	4,116	5,000	-	5,000	-	5,000	5,000	5,000	5,000
25	10-4820.5024	IT EQUP, SOFTWARE & SVCS	24,367	23,440	30,000	1,477	20,635	30,000	-	25,000	(5,000)	25,000	25,000	25,000	25,000
26	10-4820.5025	NON-CAPITAL TOOLS & EQUIPMEN	1,910	1,559	2,000	2,006	2,987	2,100	100	2,000	-	2,000	2,000	2,000	2,000
27	10-4820.5026	MAINT & SERVICE CONTRACTS	42,890	37,775	45,000	21,910	35,446	45,000	-	45,000	-	45,000	45,000	45,000	45,000
28	10-4820.5027	MACHINE/EQUIPMENT REPAIR	3,438	1,581	2,500	547	1,342	2,500	-	2,500	-	2,500	2,500	2,500	2,500
29	10-4820.5041	UNIFORMS	332	1,646	1,950	625	625	1,950	-	1,950	-	1,950	1,950	1,950	1,950
30	10-4820.5044	CLEANING/SANITARY SUPPLY	5,886	6,652	8,000	3,527	6,964	8,000	-	8,000	-	8,000	8,000	8,000	8,000
31	10-4820.5049	MEDICAL AND LAB	1,342	685	1,000	314	791	1,000	-	1,000	-	1,000	1,000	1,000	1,000
32	10-4820.5062	INSURANCE	43,326	52,675	60,000	65,110	93,343	69,596	9,596	75,400	15,400	76,908	78,446	80,015	81,615
33	10-4820.5063	RENT AND LEASES	1,944	1,459	2,500	873	1,652	2,500	-	2,500	-	2,500	2,500	2,500	2,500
34	10-4820.5064	EMPLOYEE TRAINING	1,387	1,311	2,500	954	954	2,500	-	2,500	-	2,000	2,000	2,000	2,000
35	10-4820.5065	PROFESSIONAL SERVICES	-	-	120	-	-	120	-	120	-	120	120	120	120
36	10-4820.5066	TEMPORARY LABOR	1,859	-	2,000	-	-	2,000	-	2,000	-	2,000	2,000	2,000	2,000
37	10-4820.5079	MISC. & CONTINGENCY EXP	3,295	1,741	3,500	1,401	1,914	3,500	-	3,500	-	3,500	3,500	3,500	3,500
38	10-4830.5088	5 & UNDER GROUPS	658	719	750	188	599	750	-	1,000	250	1,000	1,000	1,000	1,000
39	10-4830.5091	PROGRAMS	3,286	3,350	5,000	4,643	7,027	5,000	-	5,000	-	5,000	5,000	5,000	5,000
40	10-4830.5092	SPECIAL ACTIVITIES/EVENTS	25,211	19,258	24,500	10,071	20,495	24,500	-	24,500	-	24,500	24,500	24,500	24,500
41	10-4830.5093	SUMMER CAMPS	10,783	10,441	15,500	3,765	11,618	15,500	-	15,500	-	14,500	14,500	14,500	14,500
42	10-4830.5095	THEME ACTIVITIES	1,910	1,950	3,500	3,100	3,100	3,500	-	14,000	10,500	5,000	5,000	5,000	5,000
43	10-4830.5096	MIDDLE SCHOOL DANCES	-	-	-	-	-	-	-	-	-	-	-	-	-
44	10-4830.5097	ADULT SPORTS	12,730	12,989	14,000	3,243	11,262	14,000	-	15,000	1,000	15,000	15,000	15,000	15,000
45	10-4830.5098	YOUTH SPORTS	34,898	35,149	36,000	9,159	32,812	36,000	-	37,000	1,000	37,000	37,000	37,000	37,000
46	10-4830.5099	KEENAGERS	3,556	2,376	4,000	2,218	3,170	4,000	-	4,500	500	4,500	4,500	4,500	4,500
47		<b>SUBTOTAL GEN FUND OPERATING</b>	<b>290,139</b>	<b>283,330</b>	<b>341,920</b>	<b>173,074</b>	<b>325,765</b>	<b>349,893</b>	<b>7,973</b>	<b>363,870</b>	<b>21,950</b>	<b>354,878</b>	<b>356,416</b>	<b>357,985</b>	<b>359,585</b>
48															
49		<b>TOTAL GENERAL FUND</b>	<b>1,050,210</b>	<b>1,055,285</b>	<b>1,189,767</b>	<b>575,621</b>	<b>1,112,307</b>	<b>1,211,846</b>	<b>22,079</b>	<b>1,255,432</b>	<b>65,665</b>	<b>1,263,291</b>	<b>1,281,609</b>	<b>1,300,390</b>	<b>1,319,644</b>
50		<b>% Increase/(Decrease) from Prior Y</b>	<b>11%</b>	<b>0%</b>	<b>13%</b>			<b>2%</b>		<b>6%</b>		<b>1%</b>	<b>1%</b>	<b>1%</b>	<b>1%</b>

Y	Z
1	<b>CITY OF ISLE OF PALMS RECREATION DEPARTMENT EXPENDITURE DETAIL - ALL FUNDS</b>
2	NOTES
3	
5	<b>GENERAL FUND</b>
6	SALARIES & WAGES                      FY25 Budget 3% merit pool for adjustments effective 1/1/2025. Long-term forecasts include an annual 2.5% merit pool.
7	OVERTIME WAGES                      Forecast increase is 2.5% per year
8	PART-TIME WAGES                      Instructor pay = 70% of revenues generated from participant fees, so this line item is tied to participation. Increased PT hourly rate.
9	FICA EXPENSE                              FICA rate is 7.65%
10	RETIREMENT EXPENSE                      SCRS employer contribution rates are 18.56%
11	GROUP HEALTH INSURANCE                      Current PEBA rates & dependent elections plus 11.8% increase on 1/1/25. Also includes a City of IOP specific experience modifier increase of ?% (load factor ?) effective 1/1/25.
12	WORKMEN'S COMPENSATION                      Based on current SCMIT rates (including an experience modifier) and forecasted salaries.
13	UNEMPLOYMENT COMPENSATION
14	
15	
16	
17	PRINT AND OFFICE SUPPLIES                      Increased based on actual (activity guide and additional cost of color printer \$1K),
18	MEMBERSHIP AND DUES
19	MEETINGS AND SEMINARS                      Increased based on more staff attending conferences and CE,
20	VEHICLE, FUEL & OIL                      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.,
21	VEHICLE MAINTENANCE
22	ELECTRIC AND GAS                      Increased based on actual,
23	TELEPHONE/CABLE
24	WATER AND SEWER
25	IT EQUP, SOFTWARE & SVCS                      Incls Rec Dept timekeeping (3k), Rec Trac software w/ online registration, scheduling & communications modules (15k), hardware replacements (6k) and misc provision (.5k)
26	NON-CAPITAL TOOLS & EQUIPMENT                      Provision for small (<\$5k) equipment as needed - does not include computer hardware that is now budgeted in new IT Equip, Software & Svcs account
27	MAINT & SERVICE CONTRACTS                      Includes daily maintenance and turf and field supplies/equipment.
28	MACHINE/EQUIPMENT REPAIR
29	UNIFORMS
30	CLEANING/SANITARY SUPPLY
31	MEDICAL AND LAB                      First Aid supplies,
32	INSURANCE                                  Forecast 2% annual increase each year
33	RENT AND LEASES                      Includes color copier rental and year round portable toilets
34	EMPLOYEE TRAINING
35	PROFESSIONAL SERVICES                      Annual backflow tests
36	TEMPORARY LABOR
37	MISC. & CONTINGENCY EXP
38	5 & UNDER GROUPS                      Increased to include additional toddlers programming ,
39	PROGRAMS                                  Supplies for all youth and adult programming and classes,
40	SPECIAL ACTIVITES/EVENTS                      Includes Doggie Day, Halloween, Ghostly TideTales,
41	SUMMER CAMPS
42	THEME ACTIVITIES                      Includes Farmers Market and Book Walk (\$9k), increased for more community offerings.,
43	MIDDLE SCHOOL DANCES
44	ADULT SPORTS                              Increased official/umpires's rates and cost athletic equipment,
45	YOUTH SPORTS                              Increased official/umpires's rates and cost athletic equipment,
46	KEENAGERS                                  Increased to supplement lunch offerings,
47	
48	
49	
50	

	A	B	L	M	N	O	P	Q	R	S	T	U	V	W	X
1	<b>Draft 1</b>	<b>CITY OF ISLE OF PALMS RECREATION DEPARTMENT EXPENDITURE DETAIL - ALL FUNDS</b>													
2	<b>GL Number</b>	<b>Description</b>	<b>ACTUAL FY22</b>	<b>ACTUAL FY23</b>	<b>BUDGET FY24</b>	<b>YTD As Of 12/31/2023 (6 MOS)</b>	<b>Jan-Dec 2023 (12 MOS)</b>	<b>FORECAST FY24</b>	<b>INCREASE/ (DECR) FROM FY23 BUDGET</b>	<b>BUDGET FY25</b>	<b>INCREASE/ (DECREASE) FROM FY24 BUDGET</b>	<b>FORECAST FY26</b>	<b>FORECAST FY27</b>	<b>FORECAST FY28</b>	<b>FORECAST FY29</b>
52															
53		<b>CAPITAL PROJECTS FUND</b>													
54	20-4840.5024	IT EQUIP, SOFTWARE & SVCS	-	13,027	37,000	-	-	37,000	-	18,500	(18,500)	-	-	-	-
55	20-4840.5025	NON-CAPITAL TOOLS & EQUIPMEN	-	-	7,500	-	(5,026)	7,500	-	7,500	-	7,500	7,500	7,500	7,500
56	20-4840.5026	MAINT & SERVICE CONTRACTS	34,712	24,070	42,855	19,796	29,183	42,855	-	116,019	73,164	96,019	88,025	88,025	88,025
57	20-4840.5085	CAPITAL OUTLAY	49,192	162,001	135,000	51,588	160,749	135,000	-	213,667	78,667	192,500	574,500	44,000	1,917,500
58		<b>TOTAL</b>	<b>83,904</b>	<b>199,098</b>	<b>222,355</b>	<b>71,384</b>	<b>184,907</b>	<b>222,355</b>	<b>-</b>	<b>355,686</b>	<b>133,331</b>	<b>296,019</b>	<b>670,025</b>	<b>139,525</b>	<b>2,013,025</b>
59		<b>% Increase/(Decrease) from Prior Y</b>	<b>-4%</b>	<b>137%</b>	<b>165%</b>			<b>0%</b>		<b>60%</b>		<b>-17%</b>	<b>126%</b>	<b>-79%</b>	<b>1343%</b>
60															
62		<b>MUNICIPAL ATAX FUND</b>													
63	30-4820.5025	NON-CAPITAL TOOLS & EQUIPMEN	-	-	-	-	-	-	-	9,000	9,000	-	-	-	-
64	30-4820.5026	MAINT & SERVICE CONTRACTS	-	-	-	-	-	-	-	-	-	-	-	-	-
65	30-4820.5085	CAPITAL OUTLAY	-	50,000	91,000	55,000	105,000	91,000	-	206,667	115,667	77,000	229,800	17,600	767,000
66		<b>TOTAL</b>	<b>-</b>	<b>50,000</b>	<b>91,000</b>	<b>55,000</b>	<b>105,000</b>	<b>91,000</b>	<b>-</b>	<b>215,667</b>	<b>124,667</b>	<b>77,000</b>	<b>229,800</b>	<b>17,600</b>	<b>767,000</b>
67		<b>% Increase/(Decrease) from Prior Year</b>						<b>0%</b>		<b>137%</b>		<b>-64%</b>	<b>198%</b>	<b>-92%</b>	<b>4258%</b>
68															
69		<b>HOSPITALITY TAX FUND</b>													
70	35-4820.5025	NON-CAPITAL TOOLS & EQUIPMEN	-	-	-	-	-	-	-	-	-	-	-	-	-
71	35-4820.5085	CAPITAL OUTLAY	-	105,262	85,000	-	95,058	85,000	-	12,500	(72,500)	38,500	114,900	8,800	383,500
72	35-4830.5092	SPECIAL ACTIVITIES/EVENTS	38,767	37,308	45,500	20,860	35,746	45,500	-	47,500	2,000	45,500	45,500	45,500	45,500
73		<b>TOTAL</b>	<b>38,767</b>	<b>142,569</b>	<b>130,500</b>	<b>20,860</b>	<b>130,805</b>	<b>130,500</b>	<b>-</b>	<b>60,000</b>	<b>(70,500)</b>	<b>84,000</b>	<b>160,400</b>	<b>54,300</b>	<b>429,000</b>
74		<b>% Increase/(Decrease) from Prior Y</b>	<b>234%</b>	<b>268%</b>	<b>237%</b>			<b>0%</b>		<b>-54%</b>		<b>40%</b>	<b>91%</b>	<b>-66%</b>	<b>690%</b>
75															
76		<b>STATE ATAX FUND</b>													
77	50-4820.5025	NON-CAPITAL TOOLS & EQUIPMEN	-	-	-	-	-	-	-	-	-	-	-	-	-
78	50-4820.5026	MAINT & SERVICE CONTRACTS	1,036	-	-	-	(3,649)	-	-	-	-	-	-	-	-
79	50-4820.5085	CAPITAL OUTLAY	-	112,658	135,000	101,512	180,161	135,000	-	166,667	31,667	77,000	229,800	17,600	767,000
80	50-4830.5092	SPECIAL ACTIVITIES/EVENTS	9,135	6,837	16,500	7,500	14,337	16,500	-	16,500	-	16,500	16,500	16,500	16,500
81		<b>TOTAL</b>	<b>10,172</b>	<b>119,495</b>	<b>151,500</b>	<b>109,012</b>	<b>190,849</b>	<b>151,500</b>	<b>-</b>	<b>183,167</b>	<b>31,667</b>	<b>93,500</b>	<b>246,300</b>	<b>34,100</b>	<b>783,500</b>
82		<b>% Increase/(Decrease) from Prior Y</b>	<b>-13%</b>	<b>1075%</b>	<b>1389%</b>			<b>0%</b>		<b>21%</b>		<b>-49%</b>	<b>163%</b>	<b>-86%</b>	<b>2198%</b>
83															
84		<b>RECREATION BUILDING FUND</b>													
85	68-4820.5013	BANK SERVICE CHARGES	-	-	-	-	-	-	-	-	-	-	-	-	-
86	68-4820.5026	MAINT & SERVICE CONTRACTS	-	-	2,000	-	-	2,000	-	2,000	-	-	-	-	-
87	68-4820.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-
88	68-4820.5085	CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-	-	-	-
89	68-4830.5092	SPECIAL ACTIVITIES/EVENTS	11,871	11,343	15,000	4,547	11,354	15,000	-	15,000	-	15,000	15,000	15,000	15,000
90		<b>TOTAL</b>	<b>11,871</b>	<b>11,343</b>	<b>17,000</b>	<b>4,547</b>	<b>11,354</b>	<b>17,000</b>	<b>-</b>	<b>17,000</b>	<b>-</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
91		<b>% Increase/(Decrease) from Prior Y</b>	<b>196%</b>	<b>-4%</b>	<b>43%</b>			<b>0%</b>		<b>0%</b>		<b>-12%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>
92															
94		<b>GRAND TOTAL RECREATION</b>	<b>1,194,924</b>	<b>1,577,790</b>	<b>1,802,122</b>	<b>836,424</b>	<b>1,735,222</b>	<b>1,824,201</b>	<b>22,079</b>	<b>2,086,951</b>	<b>284,829</b>	<b>1,828,810</b>	<b>2,603,134</b>	<b>1,560,915</b>	<b>5,327,169</b>
95		<b>% Increase/(Decrease) from Prior Y</b>	<b>12%</b>	<b>32%</b>	<b>51%</b>			<b>1%</b>		<b>16%</b>		<b>-12%</b>	<b>42%</b>	<b>-40%</b>	<b>241%</b>

Y	Z
1	<b>CITY OF ISLE OF PALMS RECREATION DEPARTMENT EXPENDITURE DETAIL - ALL FUNDS</b>
2	<b>NOTES</b>
3	
52	
53	<b>CAPITAL PROJECTS FUND</b>
54	IT EQUIP, SOFTWARE & SVCS            Computer server for security cameras (\$18.5K)
55	NON-CAPITAL TOOLS & EQUIPMENT    Provision for Fitness Room equipment
56	MAINT & SERVICE CONTRACTS        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 paintng (\$50K)and FY26 includes roof repairs (\$30K).
57	CAPITAL OUTLAY                            Lift for changing lights and tiles(\$15K), 1/3 Playground & pour & play project (\$167K), flooring High Tide room (\$32K). Forecast period annual amounts = 50% of 10 Year Capital Plan Recreation totals.
58	
59	
60	
62	<b>MUNICIPAL ATAX FUND</b>
63	NON-CAPITAL TOOLS & EQUIPMENT    FY25 includes Bookwalk program - portable book frames (\$5K) and book rentals (\$4K).,
64	MAINT & SERVICE CONTRACTS
65	CAPITAL OUTLAY                            FY25 includes replacement of Rec Dept Truck(\$40k) and 1/3 cost to playground & pour & play project (\$166K). Forecast period annual amts = 20% of 10 Yr Cap Plan totals
66	
67	
68	
69	<b>HOSPITALITY TAX FUND</b>
70	NON-CAPITAL TOOLS & EQUIPMENT
71	CAPITAL OUTLAY                            FY25 incl golf cart (\$12.5K). Forecast period annual amts = 10% of 10 Yr Capital Plan totals. FY25 also includes \$50k to rehab the Breach Inlet boat ramp.
72	SPECIAL ACTIVITIES                        Holiday Fest (\$27k), Front Beach Fest (\$16,500) and Sand Sculpting (\$4,000).
73	
74	
75	
76	<b>STATE ATAX FUND</b>
77	NON-CAPITAL TOOLS & EQUIPMENT
78	MAINT & SERVICE CONTRACTS
79	CAPITAL OUTLAY                            FY25 incl 1/3 cost of playground & pour & play project (\$167K). Forecast period annual amts = 20% of 10 Yr Cap Plan totals
80	SPECIAL ACTIVITIES                        Connector Run (\$7,500), Easter egg hunt (\$4,500), music event (\$4,500).
81	
82	
83	
84	<b>RECREATION BUILDING FUND</b>
85	BANK SERVICE CHARGES
86	MAINT & SERVICE CONTRACTS        Expense related to engraving pavers at Rec Dept.,
87	PROFESSIONAL SERVICES
88	CAPITAL OUTLAY
89	SPECIAL ACTIVITIES                        Expenses related to IOP Beach Run
90	
91	
94	
95	

	A	B	L	M	N	O	P	Q	R	S	T	U	V	W	X
1	Draft 1	CITY OF ISLE OF PALMS - PUBLIC WORKS AND DRAINAGE - EXPENDITURE DETAIL - ALL FUNDS													
2	GL Number	Description	ACTUAL FY22	ACTUAL FY23	BUDGET FY24	YTD As Of 12/31/2023 (6 MOS)	Jan-Dec 2023 (12 MOS)	FORECAST FY24	INCREASE/ (DECR) FROM FY23 BUDGET	BUDGET FY25	INCREASE/ (DECREASE) FROM FY24 BUDGET	FORECAST FY26	FORECAST FY27	FORECAST FY28	FORECAST FY29
3															
4		GENERAL FUND - PUBLIC WORKS													
5	10-4610.5001	SALARIES & WAGES	596,726	699,272	646,025	311,441	626,627	654,026	8,001	685,662	39,637	702,803	720,373	738,383	756,842
6	10-4610.5002	OVERTIME WAGES	10,982	17,360	10,984	5,661	12,180	11,322	338	12,064	1,080	12,365	12,675	12,991	13,316
7	10-4610.5003	PART-TIME WAGES	18,486	19,680	24,300	9,546	19,538	24,300	-	25,984	1,684	26,634	27,299	27,982	28,681
8	10-4610.5004	FICA EXPENSE	46,486	54,880	52,120	24,277	48,862	52,758	638	55,364	3,244	56,748	58,167	59,621	61,111
9	10-4610.5005	RETIREMENT EXPENSE	95,913	119,121	121,941	58,912	115,386	123,489	1,548	129,498	7,557	132,735	136,054	139,455	142,941
10	10-4610.5006	GROUP HEALTH INSURANCE	90,262	101,412	116,563	52,744	105,077	116,563	-	131,136	14,573	138,349	142,499	146,774	151,177
11	10-4610.5007	WORKERS COMPENSATION	41,204	53,368	53,780	40,659	66,210	54,712	932	57,105	3,325	58,533	59,996	61,496	63,034
12		Subtotal PUBLIC WKS Wages & Fringes	900,058	1,065,092	1,025,713	503,240	993,879	1,037,170	11,457	1,096,813	71,100	1,128,167	1,157,063	1,186,702	1,217,103
13		% Increase/(Decrease) from Prior Year	2%	18%	14%			1%		7%		3%	3%	3%	3%
14															
15	10-4620.5010	PRINT AND OFFICE SUPPLIES	651	690	1,500	130	799	1,500	-	1,000	(500)	1,500	1,500	1,500	1,500
16	10-4620.5014	MEMBERSHIP AND DUES	509	171	500	(34)	137	500	-	500	-	500	500	500	500
17	10-4620.5015	MEETINGS AND SEMINARS	189	55	500	57	57	500	-	500	-	500	500	500	500
18	10-4620.5016	VEHICLE, FUEL & OIL	80,853	116,856	97,000	45,706	95,913	97,000	-	95,000	(2,000)	95,000	95,000	95,000	95,000
19	10-4620.5017	VEHICLE MAINTENANCE	81,320	110,806	114,000	109,333	128,679	151,625	37,625	129,000	15,000	131,000	131,000	131,000	131,000
20	10-4620.5020	ELECTRIC AND GAS	67,955	70,341	70,000	37,457	73,524	74,914	4,914	72,000	2,000	72,000	72,000	72,000	72,000
21	10-4620.5021	TELEPHONE/CABLE	12,896	12,791	14,000	6,245	13,439	14,000	-	14,000	-	14,000	14,000	14,000	14,000
22	10-4620.5022	WATER AND SEWER	1,682	1,518	3,000	667	1,265	3,000	-	3,000	-	3,000	3,000	3,000	3,000
23	10-4620.5024	IT EQUIP, SOFTWARE & SVCS	4,738	7,419	16,000	1,498	4,972	16,000	-	16,000	-	16,000	16,000	16,000	16,000
24	10-4620.5025	NON-CAPITAL TOOLS & EQUIPMENT	1,561	4,585	8,000	2,485	3,966	8,000	-	8,000	-	8,000	8,000	8,000	8,000
25	10-4620.5026	MAINT & SERVICE CONTRACTS	9,918	12,866	11,500	4,804	12,649	11,500	-	11,500	-	11,500	11,500	11,500	11,500
26	10-4620.5027	MACHINE/EQUIPMENT REPAIR	4,317	2,960	4,000	160	2,435	4,000	-	4,000	-	4,000	4,000	4,000	4,000
27	10-4620.5041	UNIFORMS	10,271	11,946	13,000	7,556	12,377	13,000	-	15,500	2,500	15,500	15,500	15,500	15,500
28	10-4620.5044	CLEANING/SANITARY SUPPLY	1,774	1,116	2,500	727	1,606	2,500	-	2,000	(500)	2,000	2,000	2,000	2,000
29	10-4620.5049	MEDICAL AND LAB	3,825	2,735	4,000	2,341	4,219	4,000	-	4,000	-	4,000	4,000	4,000	4,000
30	10-4620.5054	STREET SIGNS	1,334	1,276	2,000	198	198	2,000	-	2,000	-	2,000	2,000	2,000	2,000
31	10-4620.5062	INSURANCE	36,813	40,596	43,500	51,102	69,620	51,102	7,602	58,900	15,400	60,078	61,280	62,505	63,755
32	10-4620.5063	RENT AND LEASES	179	169	2,000	11,887	12,024	12,055	10,055	1,000	(1,000)	2,000	2,000	2,000	2,000
33	10-4620.5064	EMPLOYEE TRAINING	-	46	300	-	-	-	(300)	300	-	300	300	300	300
34	10-4620.5065	PROFESSIONAL SERVICES	3,050	2,021	2,000	1,534	3,555	2,000	-	3,000	1,000	2,000	2,000	2,000	2,000
35	10-4620.5066	TEMPORARY LABOR	241,462	246,585	248,000	113,789	246,473	248,000	-	248,000	-	248,000	248,000	248,000	248,000
36	10-4620.5067	CONTRACTED SERVICES	206	900	1,000	-	-	1,000	-	1,000	-	1,000	1,000	1,000	1,000
37	10-4620.5079	MISC. & CONTINGENCY EXP	608	494	1,000	561	721	1,000	-	1,000	-	1,000	1,000	1,000	1,000
38	10-4620.5089	GARBAGE CART PROCUREMENT	24,637	16,462	8,500	16,310	24,555	16,310	7,810	100,000	91,500	100,000	100,000	8,500	8,500
39		Subtotal PUBLIC WKS Operating Expense	590,748	665,405	667,800	414,512	713,184	735,507	67,707	791,200	123,400	794,878	796,080	705,805	707,055
40		% Increase/(Decrease) from Prior Year	6%	13%	13%			10%		18%		0%	0%	-11%	0%
41															
42		TOTAL GENERAL FUND PUBLIC WKS	1,490,806	1,730,497	1,693,513	917,751	1,707,063	1,772,676	79,163	1,888,013	194,500	1,923,045	1,953,142	1,892,507	1,924,159
43		% Increase/(Decrease) from Prior Year	3%	16%	14%			5%		11%		2%	2%	-3%	2%
44															

	Y	Z
1	<b>CITY OF ISLE OF PALMS - PUBLIC WORKS - EXPENDITURE DETAIL - ALL FUNDS</b>	
2	<b>NOTES</b>	
3		
4	<b>GENERAL FUND - PUBLIC WORKS</b>	
5	SALARIES & WAGES	FY25 Budget 3% merit pool for adjustments effective 1/1/2025. Long-term forecasts include an annual 2.5% merit pool.
6	OVERTIME WAGES	Includes OT provision for beach cleanup as needed. Forecast increase is 2.5% per year
7	PART-TIME WAGES	Part-time weekend restroom maintenance/attendant. 100% of wages and fringes covered by transfer in from Muni Atax fund. FY21 Budget assumed this was a contract position and did not include PT wages.
8	FICA EXPENSE	FICA rate is 7.65%
9	RETIREMENT EXPENSE	SCRS employer contribution rates are 18.56%
10	GROUP HEALTH INSURANCE	Current PEBA rates & dependent elections plus 11.8% increase on 1/1/25. Also includes a City of IOP specific experience modifier increase of ?% (load factor ?) effective 1/1/25.
11	WORKMEN'S COMPENSATION	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.
12		
13		
14		
15	PRINT AND OFFICE SUPPLIES	
16	MEMBERSHIP AND DUES	
17	MEETINGS AND SEMINARS	Attendance at stormwater managers meetings
18	VEHICLE, FUEL & OIL	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.,
19	VEHICLE MAINTENANCE	Increased based on actual and includes new additions to the fleet.
20	ELECTRIC AND GAS	Increased based on actual.,
21	TELEPHONE/CABLE	
22	WATER AND SEWER	
23	IT EQUIP, SOFTWARE & SVCS	Incls Public Wks timekeeping (2k), Fuelmaster (2k), Arc GIS mapping/drainage sys mgt (1.2k), Citiworks maintenance management software (10k) and misc provision (.5k)
24	NON-CAPITAL TOOLS & EQUIPMENT	Provision for small (<\$5k) equipment as needed. Includes additional provision for Stormwater manager and the jet vac trailer.
25	MAINT & SERVICE CONTRACTS	Includes monthly janitorial service and pest control.
26	MACHINE/EQUIPMENT REPAIR	
27	UNIFORMS	Weekly uniform service + \$150/yr per employee for steel-toed boots (boot cost increased from \$100 to \$150). Increased for more frequent uniform replacement.
28	CLEANING/SANITARY SUPPLY	
29	MEDICAL AND LAB	Cintas First Aid,
30	STREET SIGNS	Covers island wide street name signs only as needed.
31	INSURANCE	Forecast 2% annual increase each year. Includes underground storage tank insurance on (2) fuel tanks.
32	RENT AND LEASES	Covers hydrogen and acetylene tanks for welding. Timeclock rental moved to IT account. FY24 includes unexpected rental of CAT loader and mini excavator.
33	EMPLOYEE TRAINING	
34	PROFESSIONAL SERVICES	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.
35	TEMPORARY LABOR	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.
36	CONTRACTED SERVICES	Covers annual shred day service
37	MISC. & CONTINGENCY EXP	
38	GARBAGE CART PROCUREMENT	Includes first phase of replacement carts as part of side loader transition. New carts are sold for \$75
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	A	B	L	M	N	O	P	Q	R	S	T	U	V	W	X
1	Draft 1	CITY OF ISLE OF PALMS - PUBLIC WORKS AND DRAINAGE - EXPENDITURE DETAIL - ALL FUNDS													
2	GL Number	Description	ACTUAL FY22	ACTUAL FY23	BUDGET FY24	YTD As Of 12/31/2023 (6 MOS)	Jan-Dec 2023 (12 MOS)	FORECAST FY24	INCREASE/ (DECR) FROM FY23 BUDGET	BUDGET FY25	INCREASE/ (DECREASE) FROM FY24 BUDGET	FORECAST FY26	FORECAST FY27	FORECAST FY28	FORECAST FY29
45	<b>CAPITAL PROJECTS FUND</b>														
46	20-4640.5017	VEHICLE MAINTENANCE	-	-	-	-	-	-	-	-	-	-	-	-	-
47	20-4640.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
48	20-4640.5026	MAINT & SERVICE CONTRACTS	10,420	14,833	16,121	440	15,007	16,121	-	17,040	919	17,040	34,081	34,081	34,081
49	20-4640.5063	RENT AND LEASES	-	-	15,000	1,286	1,286	15,000	-	-	(15,000)	-	-	-	-
50	20-4640.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-
51	20-4640.5084	CIP PHASE 3 DRAINAGE	586,821	848,666	1,331,000	621,197	1,212,727	1,331,000	-	250,000	(1,081,000)	-	-	-	-
52	20-4640.5085	CAPITAL OUTLAY	5,039	23,536	685,000	-	8,536	685,000	-	70,000	(615,000)	563,500	118,500	251,000	19,000
53	20-4640.5086	DRAINAGE	82,769	58,229	1,100,000	24,691	68,411	1,100,000	-	1,030,000	(70,000)	350,000	350,000	350,000	350,000
54		<b>TOTAL</b>	<b>685,050</b>	<b>945,263</b>	<b>3,147,121</b>	<b>647,615</b>	<b>1,305,967</b>	<b>3,147,121</b>	<b>-</b>	<b>1,367,040</b>	<b>(1,780,081)</b>	<b>930,540</b>	<b>502,581</b>	<b>635,081</b>	<b>403,081</b>
55		<b>% Increase/(Decrease) from Prior Year</b>	<b>179%</b>	<b>38%</b>	<b>359%</b>			<b>0%</b>		<b>-57%</b>		<b>-32%</b>	<b>-46%</b>	<b>26%</b>	<b>-37%</b>
56															
57	<b>MUNICIPAL ACCOMMODATIONS TAX</b>														
58	30-4620.5026	MAINT & SERVICE CONTRACTS	13,996	12,966	29,000	7,478	18,350	29,000	-	44,000	15,000	44,000	44,000	44,000	44,000
59	30-4620.5054	STREET SIGNS	955	2,562	-	1,257	2,293	1,257	1,257	1,500	1,500	1,500	1,500	1,500	1,500
60	30-4620.5063	RENT AND LEASES	-	-	-	4,406	4,406	4,406	4,406	-	-	-	-	-	-
61	30-4620.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-
62	30-4620.5067	CONTRACTED SERVICES	-	8,000	-	-	-	-	-	-	-	-	-	-	-
63	30-4620.5079	MISC. & CONTINGENCY EXP	-	-	-	-	-	-	-	-	-	-	-	-	-
64	30-4620.5084	CONSTRUCTION IN PROGRESS	-	121,095	-	-	-	-	-	-	-	-	-	-	-
65	30-4620.5085	CAPITAL OUTLAY	221,523	23,530	120,000	-	9,530	120,000	-	110,000	(10,000)	225,400	47,400	100,400	7,600
66	30-4620.5086	DRAINAGE	305,349	74,000	197,804	15,710	(37,215)	197,804	-	195,804	(2,000)	448,668	447,804	445,804	448,668
67		<b>TOTAL</b>	<b>541,822</b>	<b>242,153</b>	<b>346,804</b>	<b>28,852</b>	<b>(2,635)</b>	<b>352,467</b>	<b>5,663</b>	<b>351,304</b>	<b>4,500</b>	<b>719,568</b>	<b>540,704</b>	<b>591,704</b>	<b>501,768</b>
68		<b>% Increase/(Decrease) from Prior Year</b>	<b>13%</b>	<b>-55%</b>	<b>-36%</b>			<b>2%</b>		<b>1%</b>		<b>105%</b>	<b>-25%</b>	<b>9%</b>	<b>-15%</b>
69															
70	<b>HOSPITALITY TAX</b>														
71	35-4620.5026	MAINT & SERVICE CONTRACTS	154,672	145,408	193,800	76,314	165,106	193,800	-	233,800	40,000	233,800	233,800	233,800	233,800
72	35-4620.5067	CONTRACTED SERVICES	83,228	92,705	70,000	86,461	135,020	135,019	65,019	92,000	22,000	92,000	92,000	92,000	92,000
73	35-4620.5085	CAPITAL OUTLAY	-	123,891	65,000	73,046	171,715	73,046	8,046	38,000	(27,000)	112,700	23,700	50,200	3,800
74	35-4620.5086	DRAINAGE	-	-	-	-	-	-	-	-	-	-	-	-	-
75		<b>TOTAL</b>	<b>237,900</b>	<b>362,004</b>	<b>328,800</b>	<b>235,821</b>	<b>471,841</b>	<b>401,865</b>	<b>73,065</b>	<b>363,800</b>	<b>35,000</b>	<b>438,500</b>	<b>349,500</b>	<b>376,000</b>	<b>329,600</b>
76		<b>% Increase/(Decrease) from Prior Year</b>	<b>-37%</b>	<b>52%</b>	<b>38%</b>			<b>22%</b>		<b>11%</b>		<b>21%</b>	<b>-20%</b>	<b>8%</b>	<b>-12%</b>
77															
78	<b>STATE ACCOMMODATIONS TAX</b>														
79	50-4620.5026	MAINT & SERVICE CONTRACTS	-	-	-	-	-	-	-	-	-	-	-	-	-
80	50-4620.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-
81	50-4620.5079	MISC. & CONTINGENCY EXP	76	3,939	7,500	-	-	7,500	-	7,500	-	7,500	7,500	7,500	7,500
82	50-4620.5085	CAPITAL OUTLAY	8,174	36,500	615,000	-	-	615,000	-	570,000	(45,000)	225,400	47,400	100,400	7,600
83		<b>TOTAL</b>	<b>8,250</b>	<b>40,439</b>	<b>622,500</b>	<b>-</b>	<b>-</b>	<b>622,500</b>	<b>-</b>	<b>577,500</b>	<b>(45,000)</b>	<b>232,900</b>	<b>54,900</b>	<b>107,900</b>	<b>15,100</b>
84		<b>% Increase/(Decrease) from Prior Year</b>	<b>-78%</b>	<b>390%</b>	<b>7446%</b>			<b>0%</b>		<b>-7%</b>		<b>-60%</b>	<b>-76%</b>	<b>97%</b>	<b>-86%</b>
85															
87	<b>GRAND TOTAL PUBLIC WORKS</b>		<b>2,963,827</b>	<b>3,320,356</b>	<b>6,138,738</b>	<b>1,830,039</b>	<b>3,482,236</b>	<b>6,296,630</b>	<b>157,892</b>	<b>4,547,657</b>	<b>(1,591,081)</b>	<b>4,244,553</b>	<b>3,400,827</b>	<b>3,603,192</b>	<b>3,173,707</b>
88	<b>% Increase/(Decrease) from Prior Year</b>		<b>15%</b>	<b>12%</b>	<b>107%</b>			<b>3%</b>		<b>-26%</b>		<b>-7%</b>	<b>-20%</b>	<b>6%</b>	<b>-12%</b>

	Y	Z
1	<b>CITY OF ISLE OF PALMS - PUBLIC WORKS - EXPENDITURE DETAIL - ALL FUNDS</b>	
2	<b>NOTES</b>	
3		
45	<b>CAPITAL PROJECTS FUND</b>	
46	VEHICLE MAINTENANCE	-
47	NON-CAPITAL TOOLS & EQUIPMENT	-
48	MAINT & SERVICE CONTRACTS	Provision for facilities maintenance = 1% (FY25-FY26) or 2% (FY27+) of insured building value including wash station.
49	RENT AND LEASES	-
50	PROFESSIONAL SERVICES	-
51	CIP PHASE 3 DRAINAGE	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)
52	CAPITAL OUTLAY	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.
53	DRAINAGE EXPENSE CONTING.	Includes annual provisions for drainage contingency (\$100k) and 62% of the Waterway Blvd multi-use path elevation project (\$930k).
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57	<b>MUNICIPAL ACCOMMODATIONS TAX</b>	
58	MAINT & SERVICE CONTRACTS	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).
59	STREET SIGNS	
60	RENT AND LEASES	
61	PROFESSIONAL SERVICES	
62	CONTRACTED SERVICES	
63	MISCELLANEOUS	
64	CONSTRUCTION IN PROGRESS	Drainage Phase 4,
65	CAPITAL OUTLAY	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.
66	DRAINAGE	Includes annual ditch maintenance (\$196-199k per year)
67		
68		
69		
70	<b>HOSPITALITY TAX</b>	
71	MAINT & SERVICE CONTRACTS	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. Incl's right-of-way maintenance 21st-41st. FY25 includes (\$40K) for Rec Dept landscaping assistance.
72	CONTRACTED SERVICES	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).
73	CAPITAL OUTLAY	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.
74	DRAINAGE	
75		
76		
77		
78	<b>STATE ACCOMMODATIONS TAX</b>	
79	MAINT & SERVICE CONTRACTS	
80	PROFESSIONAL SERVICES	
81	MISCELLANEOUS	Annual provision for beach trash cans.
82	CAPITAL OUTLAY	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.
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	A	B	C	L	M	N	O	P	Q	R	S	T	U	V	W	X
1	Draft 1	CITY OF ISLE OF PALMS MARINA ENTERPRISE FUND BUDGET														
2	GL Number	Description	DEPT	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
3																
5				MARINA REVENUES												
6	90-3450.4111	GRANT INCOME	M	-	81,082	-	-	-	-	-	-	-	1,500,000	-	-	-
7	90-3500.4501	MISCELLANEOUS INCOME	M	-	38,264	-	-	2,264	-	-	-	-	-	-	-	-
8	90-3500.4505	INTEREST INCOME	M	3,458	33,740	13,000	48,461	73,881	79,078	66,078	79,078	66,078	39,539	39,539	39,539	39,539
9	90-3600.4610	MARINA STORE LEASE INCOME	M	60,685	60,685	98,000	46,266	63,487	98,827	827	100,640	2,640	102,653	104,706	106,800	108,936
10	90-3600.4620	MARINA OPERATIONS LEASE INCOM	M	143,617	143,617	216,000	142,277	159,887	230,243	14,243	239,243	23,243	244,028	248,908	253,887	258,964
11	90-3600.4630	MARINA RESTAURANT LEASE INCOI	M	81,925	93,410	114,000	157,775	203,588	177,627	63,627	110,921	(3,079)	127,963	146,345	156,095	165,440
12	90-3600.4645	MARINA STORE VARIABLE LEASE IN	M	8,219	6,349	-	-	-	-	-	-	-	-	-	-	-
13	90-3600.4655	MARINA OPERATIONS VARIABLE LE	16 - 18	-	8,568	-	-	-	-	-	-	-	-	-	-	-
14	90-3600.4660	MARINA PUBLIC DOCK INCOME	19 - 21	12,000	19,065	-	-	-	-	-	-	-	-	-	-	-
15	90-3600.4665	MARINA RESTARUANT VARIABLE LE	22 - 23	(2,327)	-	-	-	-	-	-	-	-	-	-	-	-
16	90-3600.4670	MARINA STORE LEASE INTEREST	24 - 25	45,749	44,418	-	-	-	-	-	-	-	-	-	-	-
17	90-3600.4680	MARINA OPERATIONS LEASE INTER	26	108,144	105,322	-	-	-	-	-	-	-	-	-	-	-
18	90-3600.4690	MARINA RESTAURANT LEASE INTER	27	63,258	71,408	-	-	-	-	-	-	-	-	-	-	-
19		<b>TOTAL REVENUES</b>	<b>27</b>	<b>524,728</b>	<b>705,929</b>	<b>441,000</b>	<b>394,779</b>	<b>503,107</b>	<b>585,775</b>	<b>144,775</b>	<b>529,882</b>	<b>88,882</b>	<b>2,014,182</b>	<b>539,498</b>	<b>556,320</b>	<b>572,879</b>
20		<b>% Increase/(Decrease) from Prior Y</b>	<b>28</b>	<b>48%</b>	<b>35%</b>	<b>24%</b>			<b>33%</b>		<b>20%</b>		<b>280%</b>	<b>-73%</b>	<b>3%</b>	<b>3%</b>
21			28													
22		<b>MARINA GENERAL &amp; ADMII</b>	29-30													
23	90-6120.5011	DEBT SERVICE - INTEREST	M	84,893	79,526	75,427	37,714	76,793	75,427	-	69,854	(5,573)	64,152	58,342	52,402	46,332
25	90-6120.5022	WATER AND SEWER	M	547	363	2,000	211	376	2,000	-	1,000	(1,000)	2,000	2,000	2,000	2,000
26	90-6120.5026	MAINT & SERVICE CONTRACTS	19, 22, 24,	30,212	10,027	50,000	-	7,176	50,000	-	50,000	-	1,575,000	75,000	75,000	75,000
28	90-6120.5065	PROFESSIONAL SERVICES	M	152,171	60,501	82,000	19,165	28,722	82,000	-	82,000	-	20,000	20,000	20,000	20,000
29	90-6120.5079	MISCELLANEOUS	M	-	7,967	7,200	6,120	6,287	7,200	-	7,200	-	7,200	7,200	7,200	7,200
30		<b>SUBTOTAL</b>		<b>267,824</b>	<b>158,384</b>	<b>216,627</b>	<b>63,209</b>	<b>119,354</b>	<b>216,627</b>	<b>-</b>	<b>210,054</b>	<b>(6,573)</b>	<b>1,668,352</b>	<b>162,542</b>	<b>156,602</b>	<b>150,532</b>
31		<b>% Increase/(Decrease) from Prior Year</b>		<b>-34%</b>	<b>-41%</b>	<b>-47%</b>					<b>-3%</b>		<b>694%</b>	<b>-90%</b>	<b>-4%</b>	<b>-4%</b>
32																
33		<b>MARINA STORE</b>														
34	90-6220.5022	WATER AND SEWER	M	320	320	300	360	360	360	60	360	60	360	360	360	360
36	90-6220.5030	DEPRECIATION	M	7,610	7,180	7,610	3,626	6,367	7,610	-	7,610	-	7,610	7,610	7,610	7,610
37	90-6220.5062	INSURANCE	31 - 38	346	-	1,500	-	-	550	(950)	600	(900)	600	600	600	600
38	90-6220.5065	PROFESSIONAL SERVICES	39 - 49	400	100	500	-	-	500	-	500	-	500	500	500	500
40		<b>SUBTOTAL</b>	<b>51</b>	<b>8,675</b>	<b>7,600</b>	<b>9,910</b>	<b>3,985</b>	<b>6,727</b>	<b>9,020</b>	<b>(890)</b>	<b>9,070</b>	<b>(840)</b>	<b>9,070</b>	<b>9,070</b>	<b>9,070</b>	<b>9,070</b>
41		<b>% Increase/(Decrease) from Prior Year</b>		<b>-3%</b>	<b>-12%</b>	<b>11%</b>			<b>-9%</b>		<b>-8%</b>					
42																
43		<b>MARINA OPERATIONS</b>														
44	90-6420.5026	MAINT & SERVICE CONTRACTS	M	77,483	2,415	-	-	-	-	-	-	-	-	450,000	-	-
45	90-6420.5030	DEPRECIATION	M	296,752	310,840	296,752	153,621	291,240	312,000	15,248	315,000	18,248	315,000	315,000	315,000	315,000
46	90-6420.5061	ADVERTISING	M	3,880	500	5,000	-	-	5,000	-	5,000	-	5,000	5,000	5,000	5,000

	Y	Z
1		
2	<b>NOTES</b>	
3		
5	<b>MARINA REVENUES</b>	
6	GRANT INCOME	\$1.5M State budget allocation for Marina dredging
7	MISCELLANEOUS INCOME	
8	INTEREST INCOME	FY25 interest income based on last 12 months received. Forecast periods are 50% of FY25 Budget.
9	MARINA STORE LEASE INCOME	FY25 budget based on current base rent + \$5k estimated additional rent. Forecast assumes a 2% annual increase.
10	MARINA OPERATIONS LEASE INCOME	FY25 budget based on current base rent + \$9k estimated additional rent. Forecast assumes a 2% annual increase.
11	MARINA RESTAURANT LEASE INCOME	FY25 budget based on current base rent + \$35k estimated additional rent. Forecast assumes a 2% annual increase.
12	MARINA STORE VARIABLE LEASE INCOME	
13	MARINA OPERATIONS VARIABLE LEASE INCOME	
14	MARINA WAVERUNNER LEASE INCOME	
15	MARINA RESTAURANT VARIABLE LEASE INCOME	
16	MARINA STORE LEASE INTEREST	
17	MARINA OPERATIONS LEASE INTEREST	
18	MARINA RESTAURANT LEASE INTEREST	
19		-
20		
21		
22	<b>MARINA GENERAL &amp; ADMINISTRATIVE</b>	
23	DEBT SERVICE - INTEREST	Includes interest expense on \$4.3 million bond for dock replacement. Marina debt service is funded 75% with State Atax and 25% from the Marina.
25	WATER AND SEWER	Irrigation around sign
26	MAINT & SERVICE CONTRACTS	Marina maintenance contingency, increased FY26+ (\$75K). Approx .6% of insured boat ramp, bulkhead and dock value. FY26 includes \$1.5 million dredging project funded by a State budget allocation.
28	PROFESSIONAL SERVICES	Legal fees (\$10k), UST tank tests (\$2k) and provision for tenant financial statement review (\$20k). FY25 includes a rebudget of \$50k for permitting of future dredging project. Permits can take up to 2 years to secure.
29	MISCELLANEOUS	Provision for resident eco-tour outings
30		
31		
32		
33	<b>MARINA STORE</b>	
34	WATER AND SEWER	Annual fireline inspection
36	DEPRECIATION	
37	INSURANCE	Underground storage tank insurance on (2) fuel tanks. Tenant pays for property, liability and flood coverage.
38	PROFESSIONAL SERVICES	DHEC underground storage tank fees
40		
41		
42		
43	<b>MARINA OPERATIONS</b>	
44	MAINT & SERVICE CONTRACTS	\$450,000 for bulkhead recoating in FY27
45	DEPRECIATION	Includes depreciation on new docks starting in FY21.
46	ADVERTISING	

	A	B	C	L	M	N	O	P	Q	R	S	T	U	V	W	X
1	Draft 1	CITY OF ISLE OF PALMS MARINA ENTERPRISE FUND BUDGET														
2	GL Number	Description	DEPT	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
47	90-6420.5062	INSURANCE	M	159,592	198,440	200,000	173,546	225,685	216,546	16,546	224,800	24,800	229,296	233,882	238,560	238,560
50	SUBTOTAL			537,707	512,195	501,752	327,166	516,925	533,546	31,794	544,800	43,048	549,296	1,003,882	558,560	558,560
51	% Increase/(Decrease) from Prior Year			-36%	-5%	-40%			6%		9%		1%	83%	-44%	
52																
53	MARINA RESTAURANT															
54	90-6520.5020	ELECTRIC AND GAS		-	-	-	-	-	-	-	-	-	-	-	-	-
55	90-6520.5022	WATER AND SEWER		-	-	-	-	-	-	-	-	-	-	-	-	-
56	90-6520.5026	MAINT & SERVICE CONTRACTS	M	43,030	40	-	845	885	845	845	-	-	-	-	-	-
57	90-6520.5030	DEPRECIATION	M	5,250	4,874	5,250	2,468	4,280	5,250	-	5,250	-	5,250	5,250	5,250	5,250
58	90-6520.5062	INSURANCE	M	7,290	7,186	30,000	-	-	7,300	(22,700)	7,600	(22,400)	7,752	7,907	8,065	8,065
59	90-6520.5065	PROFESSIONAL SERVICES	M	-	-	200	-	-	200	-	200	-	200	200	200	200
62	SUBTOTAL			55,570	12,100	35,450	3,313	5,165	13,595	(21,855)	13,050	(22,400)	13,202	13,357	13,515	13,515
63	% Increase/(Decrease) from Prior Year			2423%	-78%	1510%			-62%		-63%		1%	1%	1%	
64																
65	MARINA PUBLIC DOCK															
66	90-6820.5020	M ELECTRIC AND GAS	M	78	601	-	350	674	674	674	675	675	675	675	675	675
67	90-6820.5026	M MAINT & SERVICE CONTRACTS	M	2,835	7,129	100,000	2,468	7,275	100,000	-	-	(100,000)	-	-	-	-
68	90-6820.5030	M DEPRECIATION	M	2,938	2,938	50,000	1,469	2,693	50,000	-	15,000	(35,000)	15,000	15,000	15,000	15,000
69	90-6820.5062	M INSURANCE	M	8,490	3,081	13,000	-	-	3,100	(9,900)	13,000	-	13,260	13,525	13,796	13,796
70	90-6820.5079	M MISCELLANEOUS	M	-	2,133	-	476	2,609	476	476	-	-	-	-	-	-
71	SUBTOTAL			14,340	15,882	163,000	4,763	13,250	154,250	(8,750)	28,675	(134,325)	28,935	29,200	29,471	29,471
72	% Increase/(Decrease) from Prior Year			-45%	11%	527%			-5%		-82%		1%	1%	1%	
73																
74	TOTAL MARINA EXPENSES			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
75	% Increase/(Decrease) from Prior Year			-31%	-20%	-28%			0%		-13%		182%	-46%	-37%	-1%
76																
77	NET INCOME BEFORE TRANSFERS			(359,387)	(232)	(485,739)	(7,658)	(158,314)	(341,262)	144,477	(275,767)	209,972	(254,673)	(678,553)	(210,897)	(188,269)
78																
79	TRANSFERS															
80	90-3900.4901	OPERATING TRANSFERS IN	M	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
81																
82	NET INCOME AFTER TRANSFERS			(109,467)	250,187	1,699,631	(7,658)	92,105	1,844,108	144,477	365,624	(1,334,007)	45,191	71,453	89,154	111,730
83																
84	ENDING NET POSITION			5,848,019	6,098,205	7,797,836			7,942,314		8,307,937		8,353,128	8,424,581	8,513,735	8,625,466
85	ENDING CASH BALANCE			913,681	1,812,317	1,812,317			1,777,491		1,755,975		1,880,026	2,025,339	2,182,353	2,355,943

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2	<b>NOTES</b>	
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47	INSURANCE	Includes property and liability for the ramp & bulkhead (\$26k), new docks (\$215k*80%=\$172k) and underground storage tank insurance on (2) fuel tanks (\$2k). Assume 2% annual increase during forecast period.
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53	<b>MARINA RESTAURANT</b>	
54	ELECTRIC AND GAS	
55	WATER AND SEWER	
56	MAINT & SERVICE CONTRACTS	
57	DEPRECIATION	
58	INSURANCE	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	PROFESSIONAL SERVICES	Backflow tests.
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65	<b>MARINA PUBLIC DOCK</b>	
66	MAINT & SERVICE CONTRACTS	Electricity for public dock
67	MAINT & SERVICE CONTRACTS	Complete improvements to green space surrounding new public dock moved to capital in FY25 for land improvements.
68	DEPRECIATION	Includes depreciation on the new public dock
69	INSURANCE	Includes 9% of total dock insurance. This is the pro-rata share based on linear feet of dock.
70	INSURANCE	Includes 9% of total dock insurance. This is the pro-rata share based on linear feet of dock.
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79	<b>TRANSFERS</b>	
80	<b>OPERATING TRANSFERS IN</b>	
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	A	B	C	L	M	N	O	P	Q	R	S	T	U	V	W	X
1	<b>Draft 1</b>	<b>CITY OF ISLE OF PALMS MARINA ENTERPRISE FUND BUDGET</b>														
2	GL Number	Description	DEPT	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
89																
90		<b>CASH BALANCE</b>														
91		<b>ESTIMATE FUTURE CASH BALANCES:</b>														
92		<b>BEGINNING CASH</b>				1,812,317				1,812,317		1,755,975	1,880,026	2,025,339	2,182,353	
93		<b>ADD NET INCOME</b>				(485,739)				(341,262)		(254,673)	(678,553)	(210,897)	(188,269)	
94		<b>ADD TRANSFERS IN</b>				2,185,370				2,185,370		299,864	750,006	300,051	299,999	
95		<b>ADD NON-CASH DEPRECIATION</b>				359,612				374,860		342,860	342,860	342,860	342,860	
96		<b>ADD DEBT PROCEEDS</b>				-				-		-				
97		<b>LESS CAPITAL ADDS NOT IN EXPENSE (T-dock improves, new public dock)</b>				(2,000,794)				(2,000,794)		(466,000)	-			
98		<b>LESS BOND PRINCIPAL PAYMENT NOT INCLUDED IN EXPENSE</b>				(253,000)				(253,000)		(264,000)	(269,000)	(275,000)	(281,000)	
99		<b>ENDING CASH</b>				1,617,766				1,777,491		1,755,975	1,880,026	2,025,339	2,182,353	2,355,943

	A	B	C	L	M	N	O	P	Q	R	S	T	U	V	W	X	
1	<b>Draft 1</b>			<b>CITY OF ISLE OF PALMS BEACH MAINTENANCE AND PRESERVATION BUDGET</b>													
2	<b>GL Number</b>	<b>Description</b>	<b>DEPT</b>	<b>ACTUAL FY22</b>	<b>ACTUAL FY23</b>	<b>BUDGET FY24</b>	<b>YTD As Of 12/31/23 (6 MOS)</b>	<b>12 Months Jan-Dec 2023</b>	<b>FORECAST FY24</b>	<b>INCREASE/ (DECR) FROM FY24 BUDGET</b>	<b>BUDGET FY25</b>	<b>INCREASE/ (DECREASE) FROM FY24 BUDGET</b>	<b>FORECAST FY26</b>	<b>FORECAST FY27</b>	<b>FORECAST FY28</b>	<b>FORECAST FY29</b>	
3																	
4				<b>REVENUES - BEACH PRESERVATION FEE FUND (58)</b>													
5	55-3450.4028	DONATIONS OF CASH	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6	55-3450.4111	GRANT REVENUE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
7	55-3500.4505	INTEREST INCOME	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8	57-3500.4505	INTEREST INCOME	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
9	58-3450.4105	BEACH PRESERVATION FEE	-	1,818,174	1,869,571	1,680,000	862,959	2,002,932	1,831,098	151,098	1,647,988	(32,012)	1,680,948	1,714,567	1,748,858	1,783,835	
10	58-3450.4111	GRANT INCOME	-	98	120,000	-	166,892	286,892	166,892	166,892	500,000	500,000	-	-	-	-	
11	58-3500.4505	INTEREST INCOME	-	18,196	273,624	165,000	235,919	410,573	401,407	236,407	401,407	236,407	200,704	200,704	200,704	200,704	
12		<b>TOTAL REVENUES</b>		<b>1,836,468</b>	<b>2,263,194</b>	<b>1,845,000</b>	<b>1,265,770</b>	<b>2,700,397</b>	<b>2,399,397</b>	<b>554,397</b>	<b>2,549,395</b>	<b>704,395</b>	<b>1,881,651</b>	<b>1,915,270</b>	<b>1,949,562</b>	<b>1,984,539</b>	
13			16 - 18														
14		<b>EXPENDITURES - BEACH PRESERVATION</b>		<b>19 - 21</b>													
15	55-4120.5009	DEBT SERVICE - PRINCIPAL	22 - 23	-	-	-	-	-	-	-	-	-	-	-	-	-	
16	55-4120.5011	DEBT SERVICE - INTEREST	24 - 25	-	-	-	-	-	-	-	-	-	-	-	-	-	
17	55-4120.5013	BANK SERVICE CHARGES	26	-	-	-	-	-	-	-	-	-	-	-	-	-	
18	55-4120.5026	MAINT & SERVICE CONTRACTS	27	-	-	-	-	-	-	-	-	-	-	-	-	-	
19	55-4120.5065	PROFESSIONAL SERVICES	27	-	-	-	-	-	-	-	-	-	-	-	-	-	
20	55-4120.5087	BEACH NOURISHMENT	28	-	-	-	-	-	-	-	-	-	-	-	-	-	
21	57-4120.5065	PROFESSIONAL SERVICES	28	-	-	-	-	-	-	-	-	-	-	-	-	-	
22	58-4120.5013	B BANK SERVICE CHARGES	29-30	-	-	-	-	-	-	-	-	-	-	-	-	-	
23	58-4120.5026	B MAINT & SERVICE CONTRACTS	BEACH	6,118	-	25,000	850	850	25,000	-	25,000	-	25,000	25,000	25,000	25,000	
24	58-4120.5065	B PROFESSIONAL SERVICES	BEACH	72,340	102,300	345,000	59,897	116,624	345,000	-	425,000	80,000	60,000	535,000	85,000	60,000	
25	58-4120.5084	CONSTRUCTION IN PROGRESS	BEACH	-	3,950	-	-	-	-	-	-	-	-	-	-	-	
26	58-4120.5085	B CAPITAL OUTLAY	BEACH	20,197	305,048	485,000	15,150	144,138	485,000	-	765,000	280,000	285,000	265,000	285,000	265,000	
27	58-4120.5087	B BEACH NOURISHMENT	9, 16, 19	-	-	-	999,330	999,330	1,890,000	1,890,000	587,500	587,500	350,000	16,750,000	-	-	
28		<b>TOTAL EXPENDITURES</b>		<b>98,655</b>	<b>411,298</b>	<b>855,000</b>	<b>1,075,227</b>	<b>1,260,942</b>	<b>2,745,000</b>	<b>1,890,000</b>	<b>1,802,500</b>	<b>947,500</b>	<b>720,000</b>	<b>17,575,000</b>	<b>395,000</b>	<b>350,000</b>	
29																	
30		<b>NET INCOME BEFORE TRANSFERS</b>		<b>1,737,814</b>	<b>1,851,896</b>	<b>990,000</b>	<b>190,543</b>	<b>1,439,454</b>	<b>(345,603)</b>	<b>(1,335,603)</b>	<b>746,895</b>	<b>(243,105)</b>	<b>1,161,651</b>	<b>(15,659,730)</b>	<b>1,554,562</b>	<b>1,634,539</b>	
31																	
32		<b>TRANSFERS</b>															
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		<b>NET TRANSFERS IN/(OUT)</b>	31 - 38	-	-	-	-	-	-	-	-	-	-	-	-	-	
39			39 - 49														
40		<b>NET INCOME AFTER TRANSFERS</b>	50	<b>1,737,814</b>	<b>1,851,896</b>	<b>990,000</b>	<b>190,543</b>	<b>1,439,454</b>	<b>(345,603)</b>	<b>(1,335,603)</b>	<b>746,895</b>	<b>(243,105)</b>	<b>1,161,651</b>	<b>(15,659,730)</b>	<b>1,554,562</b>	<b>1,634,539</b>	
41			51														
42		<b>ENDING FUND BALANCE</b>		<b>6,493,827</b>	<b>8,345,723</b>	<b>9,335,723</b>			<b>8,000,120</b>		<b>8,747,015</b>		<b>9,908,667</b>	<b>(5,751,063)</b>	<b>(4,196,501)</b>	<b>(2,561,962)</b>	

	Y	Z
1	<b>CITY OF ISLE OF PALMS BEACH MAINTENANCE AND PRESERVATION BUDGET</b>	
2	NOTES	
3		
4	<b>REVENUES - BEACH PRESERVATION FEE FUND (58)</b>	
5	DONATIONS OF CASH	Beach Restoration Project Fund closed. Beach Preservation Fee Fund #58 now hold all Beach funds.
6	GRANT REVENUE	
7	INTEREST	FY25 interest income based on last 12 months received. Forecast periods are 50% of FY25 Budget.
8	INTEREST INCOME	FY25 interest income based on last 12 months received. Forecast periods are 50% of FY25 Budget.
9	BEACH PRESERVATION FEE	FY25 budget based on 90% of most recent 12 month actual collections. Long-term forecast assumes 2% annual increase.
10	-	ADA Beach boardwalks funded by State Grant
11	INTEREST INCOME	FY25 interest income based on last 12 months received. Forecast periods are 50% of FY25 Budget.
12		
13		
14	<b>EXPENDITURES - BEACH RESTORATION FUND (55), BEACH MAINTENANCE FUND (57) AND BEACH PRESERVATION FEE FUND (58)</b>	
15	DEBT SERVICE - PRINCIPAL	
16	DEBT SERVICE - INTEREST	
17	BANK SERVICE CHARGES	
18	MAINT & SERVICE CONTRACTS	
19	PROFESSIONAL SERVICES	
20	BEACH NOURISHMENT	
21	PROFESSIONAL SERVICES	
22	BANK SERVICE CHARGES	
23	MAINT & SERVICE CONTRACTS	Matching fund provision for dune vegetation planting program
24	PROFESSIONAL SERVICES	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	CONSTRUCTION IN PROGRESS	Emergency Beach Access Path
26	CAPITAL OUTLAY	\$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	BEACH NOURISHMENT	Forecast construction of next large scale offshore renourishment projects in FY27. Rough estimates assumes a 25% cost increase over the total cost of the 2018 project.
28		
29		
30		
31		
32	<b>TRANSFERS</b>	
33	OPERATING TRANSFERS IN	
34	OPERATING TRANSFERS OUT	
35	OPERATING TRANSFERS IN	
36	OPERATING TRANSFERS OUT	
37	OPERATING TRANSFERS IN	
38		
39		
40		
41		
42		

	A	B	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X
1	<b>Draft 1</b>	<b>CITY OF ISLE OF PALMS - FRONT BEACH AND PARKING MANAGEMENT</b>																		
2	<b>GL Number</b>	<b>Description</b>	<b>ACTUAL FY17</b>	<b>ACTUAL FY18</b>	<b>ACTUAL FY19</b>	<b>ACTUAL FY20</b>	<b>ACTUAL FY21</b>	<b>ACTUAL FY22</b>	<b>ACTUAL FY23</b>	<b>BUDGET FY24</b>	<b>YTD As Of 12/31/2023 (6 MOS)</b>	<b>Jan-Dec 2023 (12 MOS)</b>	<b>FORECAST FY24</b>	<b>INCREASE/ (DECR) FROM FY24 BUDGET</b>	<b>BUDGET FY25</b>	<b>INCREASE/ (DECREASE) FROM FY24 BUDGET</b>	<b>FORECAST FY26</b>	<b>FORECAST FY27</b>	<b>FORECAST FY28</b>	<b>FORECAST FY29</b>
3																				
4	<b>GENERAL FUND - BSO WAGES AND FRINGES (BSO compensation expense also reviewed by Public Safety Committee )</b>																			
5	10-5710.5002	OVERTIME WAGES	3,449	1,300	689	3,955	6,326	2,894	2,522	2,000	3,101	4,683	-	(2,000)	1,500	(500)	2,000	2,000	2,000	2,000
6	10-5710.5003	PART-TIME WAGES	85,750	80,480	93,224	67,053	72,157	82,354	82,111	125,000	70,680	120,127	125,000	-	29,480	(95,520)	125,000	125,000	125,000	125,000
7	10-5710.5004	FICA EXPENSE	6,824	6,259	7,188	5,436	6,004	6,522	6,478	9,716	5,644	9,548	9,716	-	2,370	(7,346)	9,716	9,716	9,716	9,716
8	10-5710.5005	RETIREMENT EXPENSE	280	1,073	1,865	1,443	-	244	-	-	-	-	-	-	-	-	-	-	-	-
9	10-5710.5006	GROUP HEALTH INSURANCE	-	35	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	10-5710.5007	WORKERS COMPENSATION	4,891	3,977	3,557	2,918	3,777	5,035	4,704	1,920	2,498	4,426	2,498	578	2,343	423	1,920	1,920	1,920	1,920
11		<b>TOTAL</b>	<b>101,193</b>	<b>93,125</b>	<b>106,522</b>	<b>80,806</b>	<b>88,264</b>	<b>97,049</b>	<b>95,816</b>	<b>138,636</b>	<b>81,922</b>	<b>138,784</b>	<b>137,213</b>	<b>(1,423)</b>	<b>35,693</b>	<b>(102,942)</b>	<b>138,636</b>	<b>138,636</b>	<b>138,636</b>	<b>138,636</b>
12		<b>% Increase/(Decrease) from Prior Year</b>	<b>-8%</b>	<b>-8%</b>	<b>14%</b>	<b>-24%</b>	<b>9%</b>	<b>10%</b>	<b>-1%</b>	<b>43%</b>			<b>-1%</b>		<b>-74%</b>		<b>288%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>
13																				
14	<b>MUNICIPAL ATAX FUND - PARKING MANAGEMENT AND FRONT BEACH MAINTENANCE</b>																			
15	30-5620.5010	PRINT AND OFFICE SUPPLIES	19,912	15,021	17,071	9,755	9,549	6,231	8,909	20,800	10,153	13,376	20,800	-	-	(20,800)	-	-	-	-
16	30-5620.5013	BANK SERVICE CHARGES	27,588	26,582	35,248	34,793	54,380	61,276	69,192	70,000	48,351	71,219	70,000	-	-	(70,000)	-	-	-	-
17	30-5620.5020	ELECTRIC AND GAS	42,532	44,953	38,051	37,850	41,473	41,633	41,633	42,000	21,081	41,937	42,000	-	42,000	-	42,000	42,000	42,000	42,000
18	30-5620.5021	TELEPHONE/CABLE	1,376	3,386	3,322	3,777	3,200	2,808	2,580	4,000	718	1,973	4,000	-	2,000	(2,000)	2,000	2,000	2,000	2,000
19	30-5620.5022	WATER AND SEWER	1,407	4,539	4,942	3,936	4,060	4,563	3,487	5,500	1,544	2,581	5,500	-	3,500	(2,000)	3,500	3,500	3,500	3,500
20	30-5620.5024	IT EQUIP, SOFTWARE & SVCS	-	-	-	-	-	52,237	14,290	66,000	14,912	21,013	34,249	(31,751)	8,000	(58,000)	8,000	8,000	8,000	8,000
21	30-5620.5025	NON-CAPITAL TOOLS & EQUIPMENT	785	5,395	2,120	1,105	4,584	12,699	625	8,000	4,750	5,215	8,000	-	3,000	(5,000)	3,000	3,000	3,000	3,000
22	30-5620.5026	MAINT & SERVICE CONTRACTS	33,248	34,348	30,377	20,147	55,185	26,293	13,845	43,500	-	6,583	43,500	-	28,500	(15,000)	43,500	43,500	43,500	43,500
23	30-5620.5027	MACHINE/EQUIPMENT REPAIR	26,301	11,832	2,120	13,817	14,929	14,912	9,838	16,000	8,333	8,677	16,000	-	-	(16,000)	16,000	16,000	16,000	16,000
24	30-5620.5041	UNIFORMS	2,576	4,432	3,764	2,244	1,487	2,087	1,052	5,000	97	854	5,000	-	2,000	(3,000)	2,000	2,000	2,000	2,000
25	30-5620.5054	STREET SIGNS	14,581	15,454	1,397	2,097	4,411	6,038	7,456	7,500	359	2,422	7,500	-	2,000	(5,500)	2,000	2,000	2,000	2,000
26	30-5620.5062	INSURANCE	1,306	1,477	1,167	908	905	923	887	1,100	1,236	1,621	1,236	136	1,800	700	1,836	1,873	1,910	1,948
27	30-5620.5065	PROFESSIONAL SERVICES	37,375	32,063	31,358	33,168	37,010	1,807	856	2,000	1,776	1,776	2,000	-	-	(2,000)	-	-	-	-
28	30-5620.5067	CONTRACTED SERVICES	4,612	10,600	12,200	10,800	6,200	8,822	16,800	18,000	3,400	7,400	18,000	-	18,000	-	18,000	18,000	18,000	18,000
29	30-5620.5079	MISC. & CONTINGENCY EXP	280	188	8,284	3,823	1,605	1,219	7,092	7,500	336	7,318	7,500	-	1,000	(6,500)	7,500	7,500	7,500	7,500
30	30-5620.5085	CAPITAL OUTLAY	23,052	-	-	-	-	5,500	71,051	-	-	-	31,751	31,751	-	-	-	-	-	-
31		<b>TOTAL</b>	<b>236,930</b>	<b>210,269</b>	<b>191,421</b>	<b>178,219</b>	<b>238,979</b>	<b>249,047</b>	<b>269,594</b>	<b>316,900</b>	<b>117,045</b>	<b>193,964</b>	<b>317,036</b>	<b>136</b>	<b>111,800</b>	<b>(205,100)</b>	<b>149,336</b>	<b>149,373</b>	<b>149,410</b>	<b>149,448</b>
32		<b>% Increase/(Decrease) from Prior Year</b>	<b>-23%</b>	<b>-11%</b>	<b>-9%</b>	<b>-7%</b>	<b>34%</b>	<b>4%</b>	<b>8%</b>	<b>27%</b>			<b>0%</b>		<b>-65%</b>		<b>34%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>
33																				
34	<b>HOSPITALITY TAX FUND - PARKING MANAGEMENT AND FRONT BEACH MAINTENANCE</b>																			
35	35-5620.5026	MAINT & SERVICE CONTRACTS	-	-	-	-	-	-	1,223	20,000	-	-	20,000	-	10,000	(10,000)	-	-	-	-
36	35-5620.5085	CAPITAL OUTLAY	-	-	-	-	-	-	26,749	75,000	-	-	75,000	-	-	(75,000)	-	10,000	-	30,000
37		<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>27,972</b>	<b>95,000</b>	<b>-</b>	<b>-</b>	<b>95,000</b>	<b>-</b>	<b>10,000</b>	<b>(85,000)</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>30,000</b>
38		<b>% Increase/(Decrease) from Prior Year</b>								<b>#DIV/0!</b>			<b>0%</b>		<b>-89%</b>		<b>-100%</b>	<b>#DIV/0!</b>	<b>-100%</b>	<b>#DIV/0!</b>
39																				
40	<b>STATE ATAX FUND - PUBLIC RESTROOM OPERATIONS</b>																			
41	50-5620.5020	ELECTRIC AND GAS	569	641	492	613	709	637	747	700	295	733	700	-	750	50	750	750	750	750
42	50-5620.5022	WATER AND SEWER	11,496	9,321	9,642	10,106	10,333	11,577	12,009	12,000	7,025	12,356	12,000	-	12,500	500	12,500	12,500	12,500	12,500
43	50-5620.5026	MAINT & SERVICE CONTRACTS	52,059	4,917	3,041	3,648	9,896	11,129	21,013	45,000	761	18,951	45,000	-	45,000	-	45,000	45,000	20,000	20,000
44	50-5620.5044	CLEANING/SANITARY SUPPLY	7,648	5,656	7,527	6,505	7,252	10,369	8,909	11,000	3,561	8,641	11,000	-	11,000	-	10,000	10,000	10,000	10,000
45	50-5620.5062	INSURANCE	3,688	5,003	5,912	6,235	7,079	7,585	8,921	10,000	10,911	14,359	10,911	911	13,200	3,200	13,464	13,733	14,008	14,288
46	50-5620.5065	PROFESSIONAL SERVICES	70	70	80	80	348	-	-	80	-	-	80	-	80	-	80	80	80	80
47	50-5620.5067	CONTRACTED SERVICES	141,041	115,853	129,715	123,175	110,735	109,972	108,588	125,000	55,421	111,991	125,000	-	125,000	-	125,000	125,000	125,000	125,000
48	50-5620.5079	MISC. & CONTINGENCY EXP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	50-5620.5084	CONSTRUCTION IN PROGRESS	32,021	4,226	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	50-5620.5085	CAPITAL OUTLAY	-	388,348	57,410	-	-	-	25,108	70,000	-	-	70,000	-	170,000	100,000	170,000	70,000	175,000	-
51		<b>TOTAL</b>	<b>248,592</b>	<b>534,035</b>	<b>213,819</b>	<b>150,363</b>	<b>146,353</b>	<b>151,269</b>	<b>185,295</b>	<b>273,780</b>	<b>77,975</b>	<b>167,030</b>	<b>274,691</b>	<b>911</b>	<b>377,530</b>	<b>103,750</b>	<b>376,794</b>	<b>277,063</b>	<b>357,338</b>	<b>182,618</b>
52		<b>% Increase/(Decrease) from Prior Year</b>	<b>55%</b>	<b>115%</b>	<b>-60%</b>	<b>-30%</b>	<b>-3%</b>	<b>3%</b>	<b>22%</b>	<b>81%</b>			<b>0%</b>		<b>38%</b>		<b>0%</b>	<b>-26%</b>	<b>29%</b>	<b>-49%</b>
53																				
54		<b>GRAND TOTAL</b>	<b>586,715</b>	<b>837,430</b>	<b>511,762</b>	<b>409,387</b>	<b>473,595</b>	<b>497,365</b>	<b>578,677</b>	<b>824,316</b>	<b>276,942</b>	<b>499,779</b>	<b>823,940</b>	<b>(375)</b>	<b>535,023</b>	<b>(289,292)</b>	<b>664,766</b>	<b>575,072</b>	<b>645,384</b>	<b>500,702</b>
55		<b>% Increase/(Decrease) from Prior Year</b>	<b>1%</b>	<b>43%</b>	<b>-39%</b>	<b>-20%</b>	<b>16%</b>	<b>5%</b>	<b>16%</b>	<b>66%</b>			<b>0%</b>		<b>-35%</b>		<b>24%</b>	<b>-13%</b>	<b>12%</b>	<b>-22%</b>

	Y	Z
1	<b>CITY OF ISLE OF PALMS - FRONT BEACH AND PARKING MANAGEMENT</b>	
2	NOTES	
3		
4	<b>GENERAL FUND - BSO WAGES AND FRINGES (BSO compensation expense also reviewed by Public Safety Committee )</b>	
5	OVERTIME WAGES	
6	PART-TIME WAGES	Increased PT hourly rate. All BSO and Parking Attendant wages and fringes are covered with transfers in from Tourism Funds,
7	FICA EXPENSE	FICA rate is 7.65%
8	RETIREMENT EXPENSE	
9	GROUP HEALTH INSURANCE	Current PEBA rates & dependent elections plus 11.8% increase on 1/1/25. Also includes a City of IOP specific experience modifier increase of ?% (load factor ?) effective 1/1/25.,
10	WORKERS COMPENSATION	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.,
11		
12		
13		
14	<b>MUNICIPAL ATAX FUND - PARKING MANAGEMENT AND FRONT BEACH MAINTENANCE</b>	
15	PRINT AND OFFICE SUPPLIES	Municipal PCI parking management outsourced
16	BANK SERVICE CHARGES	Municipal PCI parking management outsourced
17	ELECTRIC AND GAS	Landscape lighting in Front Beach area
18	TELEPHONE/CABLE	Internet service for Code enforcement tablets (\$2,000).
19	WATER AND SEWER	Irrigation
20	IT EQUIP, SOFTWARE & SVCS	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.
21	NON-CAPITAL TOOLS & EQUIPMENT	Provision for surveillance camera replacements if needed (\$3k).
22	MAINT & SERVICE CONTRACTS	Sidewalks (\$5k) parking lot (\$10k), irrig (\$2.5k), lighting (\$2.5k), benches/cans (\$2k), road patch (\$5k), surveill camera maint (\$1.5k).
23	MACHINE/EQUIPMENT REPAIR	Includes annual Parkeon maintenance contract for 18 kiosks
24	UNIFORMS	BSO uniforms
25	STREET SIGNS	Replace Front Beach parking signs as needed.
26	INSURANCE	Property & liability coverage on parking kiosks, lights and fixtures in Front Beach area
27	PROFESSIONAL SERVICES	Municipal PCI parking management outsourced
28	CONTRACTED SERVICES	Beach recycling collection per contract
29	MISCELLANEOUS	Provision for unanticipated costs.
30	CAPITAL OUTLAY	T2 System SBITA as defined in GASB 96. FY24 forecast based on Veris Maturity Analysis Schedule
31		
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34	<b>HOSPITALITY TAX FUND - PARKING MANAGEMENT AND FRONT BEACH MAINTENANCE</b>	
35	MAINT & SERVICE CONTRACTS	Maintenance and repairs to parking lot as needed (\$10k).
36	CAPITAL OUTLAY	Add or replace public art in FY26 (\$10k) and replace parking kiosks in FY28 (\$30k)
37		
38		
39		
40	<b>STATE ATAX FUND - PUBLIC RESTROOM OPERATIONS</b>	
41	ELECTRIC AND GAS	
42	WATER AND SEWER	Includes outside showers
43	MAINT & SERVICE CONTRACTS	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).
44	CLEANING/SANITARY SUPPLY	Supplies for front beach restrooms
45	INSURANCE	
46	PROFESSIONAL SERVICES	Backflow tests
47	CONTRACTED SERVICES	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.
48	MISCELLANEOUS	
49	CONSTRUCTION IN PROGRESS	
50	CAPITAL OUTLAY	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).
51		
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55		



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

March 28, 2024

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

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

Dear Mr. Kerr:

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

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

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

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

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CLIENT'S INITIALS

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

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

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

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

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

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

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

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

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

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CLIENT'S INITIALS

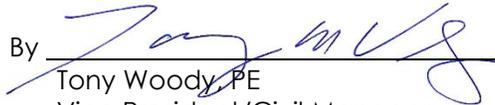
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CONSULTANT'S INITIALS

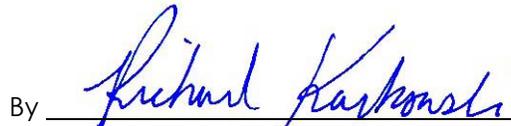
Mr. Douglas Kerr  
City of Isle of Palms  
Letter Agreement for Services  
March 28, 2024  
Page 3

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

Respectfully,

**THOMAS & HUTTON ENGINEERING CO.**

By  \_\_\_\_\_  
Tony Woody, PE  
Vice President/Civil Manager

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

RPK/HEA/ala

Enclosures: Scope of Services  
General Provisions  
Consulting Services Rate Sheet

**CITY OF ISLE OF PALMS**

ACCEPTED: \_\_\_\_\_, 2024

By \_\_\_\_\_

\_\_\_\_\_  
TITLE

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CLIENT'S INITIALS

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CONSULTANT'S INITIALS

## SCOPE OF SERVICES

### 1. SCOPE OF SERVICES

#### A. General Consulting Phase

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

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

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

#### B. Survey Phase

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

#### C. Design Phase

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

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

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CLIENT'S INITIALS

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**D. Permitting Phase**

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

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

**G. Exclusions**

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

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

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

**PAYMENT FOR SERVICES**

For services rendered, CLIENT shall pay CONSULTANT as outlined in the Letter Agreement for Services.

Payment for services on the basis of "Time & Expense" shall be paid according to the Consulting Services Rate Sheet attached hereto.

Project related costs for printing, reproductions, materials, and travel will be billed as reimbursable expenses.

Projects will be billed monthly or at the completion of the work, whichever comes sooner, with payment due upon receipt. Payment will be considered overdue after forty-five (45) days from date of invoice, with interest charged at a monthly rate of 1.5 percent (18 percent annual rate).

CONSULTANT reserves the right to suspend work hereunder or any other work to be performed by CONSULTANT for CLIENT or any of its affiliates under a separate agreement or agreements with CONSULTANT in the event of delinquent payment by CLIENT to CONSULTANT hereunder or in the event of delinquent payment by CLIENT or its affiliates to CONSULTANT under a separate agreement or agreements. For all purposes hereof, affiliate means (i) in the case of an individual, any relative of any person listed among the following, (ii) any officer, director, trustee, partner, manager, employee or holder of 5 percent or more of any class of the voting securities of or equity interest in CLIENT; (iii) any corporation, partnership, limited liability company, trust, or other entity controlling, controlled by, or under common control with CLIENT; or (iv) any officer, director, trustee, partner, manager, employee, or holder of 5 percent or more of the outstanding voting securities of any corporation, partnership, limited liability company, trust, or other entity controlling, controlled by, or under common control with CLIENT.

In the event legal action is necessary to enforce the payment terms of this Agreement, CONSULTANT will be entitled to collect from CLIENT any judgment or settlement sums due, plus reasonable attorneys' fees, court costs, and other expenses incurred by CONSULTANT for such collection action, and, in addition, the reasonable value of CONSULTANT's time and expenses spent for such collection action, computed according to CONSULTANT's prevailing fee schedule and expense policies.

**ASSIGNMENT**

Neither party to this Agreement may transfer, sublet, or assign any rights or duties under or interest in this Agreement, including but not limited to monies that are due or monies that may be due, without the prior written consent of the other party. Subcontracting to subconsultants, normally contemplated by CONSULTANT as a generally accepted business practice, is not considered an assignment for purposes of this Agreement.

**CLIENT'S RESPONSIBILITIES**

**A. Access**

CLIENT shall make provisions for CONSULTANT to enter upon public and private lands as required to perform such work as surveys and inspections in development of the Project.

**B. CLIENT's Representative**

CLIENT shall designate in writing one person to act as CLIENT's Representative with respect to the work to be performed under this Agreement. This Representative will have complete authority to transmit instructions, receive information, and interpret and define CLIENT's policy and decisions, with respect to the product, materials, equipment, elements, and systems pertinent to the work covered by this Agreement.

**C. Fees**

CLIENT is responsible for payment of fees associated with the project. Such fees include permit review and application fees,

impact fees, and capacity fees. CONSULTANT will notify CLIENT regarding the amount of fees and timing of payment.

**CONSULTANT'S RESPONSIBILITIES**

In providing services under this Agreement, CONSULTANT will perform in a manner consistent with that degree of care and skill ordinarily exercised by members of the same profession currently practicing under similar circumstances at the same time and in the same or similar locality. No other representation expressed or implied, and no warranty or guarantee is included or intended in the Agreement, or in any report, opinion, document, or otherwise.

**OWNERSHIP OF INSTRUMENTS OF SERVICE**

All reports, drawings, specifications, computer files, electronic files, BIM models, field data, notes and other documents and instruments prepared by CONSULTANT as instruments of service remain the property of CONSULTANT. CONSULTANT retains all common law, statutory, and other reserved rights, including, without limitation, the copyrights thereto. CONSULTANT will retain these records for a period of two (2) years following their completion during which period paper copies will be made available to CLIENT at reasonable times.

**ELECTRONIC FILES**

In accepting and utilizing any drawings, reports, and data on any form of electronic media generated and furnished by CONSULTANT, CLIENT agrees that all such electronic files are instruments of service of CONSULTANT, who will be deemed the author, and will retain all common law, statutory law, and other rights, without limitation, including copyrights.

CLIENT agrees not to reuse these electronic files, in whole or in part, for any purpose other than for the Project. CLIENT agrees not to transfer these electronic files to others without the prior written consent of CONSULTANT. CLIENT further agrees to waive all claims against CONSULTANT resulting in any way from any unauthorized changes to or reuse of the electronic files for any other project by anyone other than CONSULTANT.

CLIENT is aware that differences may exist between the electronic files delivered and the printed hard-copy construction documents. In the event of a conflict between the signed construction documents prepared by CONSULTANT and electronic files, the signed or sealed hard-copy construction documents will govern.

In addition, CLIENT agrees, to the fullest extent permitted by law, to indemnify and hold harmless CONSULTANT, its officers, directors, employees, and subconsultants (collectively, CONSULTANT) against all damages, liabilities, or costs, including reasonable attorneys' fees and defense costs, arising from any changes made by anyone other than CONSULTANT or from any reuse of the electronic files without the prior written consent of CONSULTANT.

Under no circumstances will delivery of electronic files for use by CLIENT be deemed a sale by CONSULTANT, and CONSULTANT makes no warranties, either express or implied, of merchantability and fitness for any particular purpose. In no event will CONSULTANT be liable for indirect or consequential damages as a result of CLIENT's use or reuse of the electronic files.

**CERTIFICATIONS, GUARANTEES, AND WARRANTIES**

CONSULTANT will not be required to sign any documents, no matter by whom requested, that would result in CONSULTANT having to certify, guarantee, or warrant the existence of conditions whose existence CONSULTANT cannot ascertain, or any way might, in the sole judgment of CONSULTANT, increase CONSULTANT's contractual or legal obligations or risks, or adversely affect the availability or cost of its professional or general liability insurance. CLIENT also agrees not to make resolution of any dispute with CONSULTANT or payment of any amount due to CONSULTANT in any way contingent upon CONSULTANT signing any such certification.

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**CLIENT'S INITIALS**

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**CONSULTANT'S INITIALS**

**ACCESSIBILITY**

CLIENT acknowledges that the requirements of the Americans with Disabilities Act (ADA), Fair Housing Act (FHA) and other federal, state, and local accessibility laws, rules, codes, ordinances, and regulations will be subject to various and possibly contradictory interpretations. CONSULTANT, therefore, will use reasonable professional efforts and judgment to interpret applicable accessibility requirements in effect as of the date of the execution of this Agreement and as they apply to the Project. CONSULTANT, however, cannot and does not warrant or guarantee that CLIENT's Project will comply with all interpretations of the accessibility requirements and/or the requirements of other federal, state, and local laws, rules, codes, ordinances, and regulations as they apply to the Project. Any changes in the applicable law or contrary interpretations of existing law subsequent to the issuance of permits that requires CONSULTANT to perform redesign will be considered an additional service.

**SUBSTITUTIONS**

Upon the written request or direction of CLIENT, CONSULTANT will evaluate and advise CLIENT with respect to proposed or requested changes in materials, products, or equipment. CONSULTANT will be entitled to rely on the accuracy and completeness of the information provided in conjunction with the requested substitution. CONSULTANT will not be responsible for errors, omissions, or inconsistencies in information by others or in any way resulting from incorporating such substitution into the Project. CLIENT will be invoiced for this service on a Time & Expense basis unless both parties mutually agree on a lump sum fee.

**OPINIONS OF PROBABLE COSTS**

Since CONSULTANT has no control over the cost of labor, materials, or equipment, or over the contractor's methods of determining prices, or over competitive bidding or market conditions, opinions of probable construction costs provided for herein are to be made on the basis of experience and qualifications. These opinions represent CONSULTANT's best judgment as a design professional familiar with the construction industry.

However, CONSULTANT cannot and does not guarantee that proposals, bids, or the construction cost will not vary from opinions of probable construction costs prepared by CONSULTANT.

**BETTERMENT**

If, due to CONSULTANT's negligence, a required item or component of the Project is omitted from CONSULTANT's construction documents, CONSULTANT will not be responsible for paying the cost required to add such item or component to the extent that such item or component would have been required and included in the original construction documents. In no event will CONSULTANT be responsible for any cost or expense that provides betterment, upgrades, or enhances the value of the Project.

**CHANGED CONDITIONS**

If, during the term of this Agreement, circumstances or conditions that were not originally contemplated by or known to CONSULTANT are revealed, to the extent that they affect the scope of services, compensation, schedule, allocation of risks, or other material terms of this Agreement, CONSULTANT may call for renegotiation of appropriate portions of this Agreement. CONSULTANT shall notify CLIENT of the changed conditions necessitating renegotiation, and CONSULTANT and CLIENT shall promptly and in good faith enter into renegotiation of this Agreement to address the changed conditions. If terms cannot be agreed to, the parties agree that either party has the absolute right to terminate this Agreement in accordance with the Termination provision hereof.

**CODE COMPLIANCE**

CONSULTANT shall exercise usual and customary professional care in its efforts to comply with applicable laws, codes, and regulations in effect as of the date this agreement was written. Design changes made necessary by newly enacted laws, codes, and regulations after this date will entitle CONSULTANT to a reasonable adjustment in the schedule and additional compensation in accordance with the Additional Services provisions of this Agreement.

In the event of a conflict between laws, codes, and regulations of various governmental entities having jurisdiction over the Project, CONSULTANT shall notify CLIENT of the nature and impact of such conflict. CLIENT agrees to cooperate and work with CONSULTANT in an effort to resolve this conflict.

**VALUE ENGINEERING**

(If) CLIENT has elected to engage in value engineering of the Project, CLIENT has established cost as a primary project objective over other programming, performance, and aesthetic objectives and recognizes that in doing so, it has limited the available design and product options. These limitations may impact the overall project cost, schedule, and performance. CLIENT has accepted these risks and impacts in recognition of the importance it has placed on project cost.

**DELEGATED DESIGN**

Where any design services are provided by persons or entities not under CONSULTANT's direct control, CONSULTANT's role will be limited to its evaluation of the general conformance with the design intent and the interface with CONSULTANT's design and portion of the Project. Except to the extent, it is actually aware of a deficiency, error, or omission in such design by others, CONSULTANT will have no responsibility for such design and may rely upon its adequacy, accuracy, and completeness in all respects.

**LIMITS OF LIABILITY**

Nothing contained in this Agreement will create a contractual relationship with or a cause of action in favor of a third party against either CLIENT or CONSULTANT. CONSULTANT's services under this Agreement are being performed solely for CLIENT's benefit, and no other party or entity will have any claim against CONSULTANT because of this Agreement or the performance or nonperformance of services hereunder. CLIENT and CONSULTANT agree to require a similar provision in all contracts with contractors, subcontractors, subconsultants, vendors, and other entities involved in this Project to carry out the intent of this provision.

To the fullest extent permitted by law, and notwithstanding any other provision of this Agreement, the total liability, in the aggregate, of CONSULTANT and CONSULTANT's officers, directors, partners, employees, and sub-consultants, and any of them, to CLIENT and anyone claiming by or through CLIENT (including, but not limited to construction contractors & subcontractors), for any and all claims, losses, costs, or damages, including attorneys' fees and costs and expert-witness fees and costs of any nature whatsoever or claims expenses resulting from or in any way related to the Project or the Agreement from any cause or causes shall not exceed **\$50,000 or CONSULTANT's fee for services rendered, under this Agreement, whichever is greater. It is intended that this limitation apply to any and all liability or cause of action however alleged or arising, unless otherwise prohibited by law. This liability cap may be increased by mutual consent of both parties and in exchange for additional compensation.**

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CLIENT'S INITIALS

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CONSULTANT'S INITIALS

**TIME BAR TO LEGAL ACTION**

All legal actions by either party against the other arising out of or in any way connected with this Agreement or the services to be performed hereunder will be barred and under no circumstances will any such legal action be initiated by either party after five (5) years from the date of Substantial Completion, unless this Agreement is terminated earlier, in which case the date of termination of this Agreement will be the date on which such period commences. Nothing in this Agreement is construed to waive any protections granted under existing laws of the state in which the work is performed.

**ACTS OF OTHERS**

CONSULTANT will not be responsible for the means, methods, techniques, sequences, or procedures of construction selected by contractor(s) or the safety precautions and programs incident to the work of contractor(s). CONSULTANT will not be responsible for the failure of contractor(s) to perform the work in accordance with the Contract Documents.

CONSULTANT will not be responsible for the acts or omissions of any contractor, or sub-contractor, or any of the contractor(s)', or sub-contractor(s)' agents, or employees or any other persons (except CONSULTANT's own employees and agents) at the site or otherwise performing any of the contractor(s)' work. However, nothing contained herein will be construed to release CONSULTANT from liability for failure to perform properly the duties undertaken by CONSULTANT in the Contract Documents.

CONSULTANT will not be responsible for the acts, omissions, means, methods, or specifications of other design professionals not directly retained by CONSULTANT. **Unless specifically stated otherwise, CONSULTANT's work and responsibility under this Agreement terminates at the building pad or within five (5) feet of the building, whichever is greater, for any proposed building shown on the plans. CLIENT/Architect/Contractor is responsible for compliance with codes, regulations, manufacturer specifications, and construction methods related to the building structure. In no circumstance is CONSULTANT responsible for any portion of the building, especially as it relates to moisture or mold.**

**INDEMNIFICATION**

CONSULTANT agrees, to the fullest extent permitted by law, to indemnify and hold harmless CLIENT, its officers, directors, and employees (collectively, CLIENT) against all damages, liabilities, or costs, including reasonable attorneys' fees and defense costs, to the extent caused by CONSULTANT's negligent performance of professional services under this Agreement and that of its subconsultants or anyone for whom CONSULTANT is legally liable.

CLIENT agrees, to the fullest extent permitted by law, to indemnify and hold harmless CONSULTANT, its officers, directors, employees, and subconsultants (collectively, CONSULTANT) against all damages, liabilities, or costs, including reasonable attorneys' fees and defense costs, to the extent caused by CLIENT's negligent acts in connection with the Project and the acts of its contractors, subcontractors, or consultants or anyone for whom CLIENT is legally liable.

Neither CLIENT nor CONSULTANT will be obligated to indemnify the other party in any manner whatsoever for the other party's own negligence or for the negligence of others.

**CONSEQUENTIAL DAMAGES**

Notwithstanding any other provision of this Agreement, and to the fullest extent permitted by law, neither CLIENT nor CONSULTANT, their respective officers, directors, partners, employees, contractors, or subconsultants will be liable to the other or will make any claim for any incidental, indirect, or consequential damages arising out of or connected in any way to the Project or to this Agreement. This mutual waiver of consequential damages includes, but is not limited to, loss of use, loss of profit, loss of business, loss of income, loss of

reputation, and any other consequential damages that either party may have incurred from any cause of action including negligence, strict liability, breach of contract, and breach of strict or implied warranty. Both CLIENT and CONSULTANT shall require similar waivers of consequential damages protecting all the entities or persons named herein in all contracts and subcontracts with others involved in this project.

**INSURANCE**

Consultant will provide and maintain, until the services are completed and accepted by Client, the following minimum insurance coverage:

- (1) **Workers' Compensation – As per Statutory requirements.**
- (2) **Employer's Liability – \$1,000,000 per occurrence and \$2,000,000 in aggregate.**
- (3) **Commercial General Liability – \$1,000,000 per occurrence and \$2,000,000 in aggregate.**
- (4) **Automobile Liability – \$1,000,000 per occurrence and \$2,000,000 in aggregate.**
- (5) **Professional Liability – \$1,000,000 per claim and \$2,000,000 in aggregate.**

Any insurance on a "claims made" basis will be maintained for three (3) years after completion of the Services or any period required by this Agreement, whichever is longer. Consultant will include these minimum insurance requirements in its subcontracts.

**DISPUTE RESOLUTION**

Any dispute or claim arising out of or relating to this Agreement will be determined as follows: CONSULTANT and CLIENT will negotiate in good faith to reach agreement. If negotiations are unsuccessful, CONSULTANT and CLIENT agree the dispute will be settled by mediation. In the event the dispute or any issues remain unresolved after the above steps, the disagreement will be decided by such remedies of law as they are available to the parties. The appointment of a mediator and location will be subject to agreement between CONSULTANT and CLIENT with each party being responsible for their portion of those costs.

**JOBSITE SAFETY**

Neither the professional activities of CONSULTANT, nor the presence of CONSULTANT or its employees and subconsultants at a project site, imposes any duty on CONSULTANT, nor relieve a general contractor of its obligations, duties, and responsibilities including, but not limited to, construction means, methods, sequence, techniques, or procedures necessary for performing, superintending, and coordinating the work in accordance with the Contract Documents and any health or safety precautions required by any regulatory agencies. CONSULTANT and its personnel have no authority to exercise any control over any contractor or its employees in connection with their work or any health or safety programs or procedures. CLIENT agrees that the general contractor will be solely responsible for jobsite and worker safety and warrants that this intent will be carried out in CLIENT's contract with the general contractor. CLIENT also agrees that the general contractor will indemnify and hold harmless CLIENT, CONSULTANT, and CONSULTANT's subconsultants. CLIENT also agrees that CLIENT, CONSULTANT, and CONSULTANT's subconsultants will be made additional insureds under the general contractor's policies of general liability insurance.

**DELAYS**

CLIENT agrees that CONSULTANT is not responsible for damages arising directly or indirectly from any delays for causes beyond CONSULTANT's control. For purposes of this Agreement, such causes include, but are not limited to, strikes or other labor disputes; severe

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**CLIENT'S INITIALS**

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**CONSULTANT'S INITIALS**

weather disruptions or other natural disasters or acts of God; fires, riots, war, or other emergencies; failure of any government agency to act in timely manner; failure of performance by CLIENT or CLIENT'S contractors or consultants; or discovery of any hazardous substances or differing site conditions.

In addition, if the delays resulting from any such causes increase the cost or time required by CONSULTANT to perform its services in an orderly and efficient manner, CONSULTANT will be entitled to a reasonable adjustment in schedule and compensation.

**HAZARDOUS MATERIAL**

Both parties acknowledge that CONSULTANT's Scope of Services does not include any services related to the presence of any hazardous or toxic materials and/or mold. In the event CONSULTANT or any other person or entity involved in the project, encounters any hazardous or toxic materials and/or mold, or should it become known to CONSULTANT that such materials may be present on or about the jobsite or any adjacent areas that may affect the performance of CONSULTANT's services, CONSULTANT may, at its sole option and without liability for consequential or any other damages, suspend performance of its services under this Agreement until CLIENT retains appropriate qualified consultants and/or contractors to identify and abate or remove the hazardous or toxic materials and warrants that the jobsite is in full compliance with all applicable laws and regulations.

**CLIMATE CHANGE**

In no event will CONSULTANT be responsible or liable for any failure or delay in the performance of its obligations or impact to the project in any way hereunder arising out of or caused by, directly or indirectly, climate change, including but not limited to sea level rise.

**APPLICATIONS FOR PERMITS AND CERTIFICATES REQUESTED ON BEHALF OF CLIENT**

CLIENT shall indemnify and hold harmless CONSULTANT from and against any and all judgments, losses, damages, and expenses (including attorney's fees and defense costs) arising from or related to claims by third parties to challenge the issuance of permits or certificates for the Project by agencies with jurisdiction over the project. Defense costs include the time and expenses of CONSULTANT's personnel to assist in the defense of the issuance of the permit or certificate.

**TERMINATION**

In the event of termination of this Agreement by either party, within fifteen (15) calendar days of termination CLIENT shall pay CONSULTANT for all services rendered and all reimbursable costs incurred by CONSULTANT up to the date of termination, in accordance with the payment provisions of this Agreement.

Either party may terminate this Agreement for the convenience and without cause upon giving the other party not less than fifteen (15) calendar days' written notice.

Either party may terminate this Agreement for cause upon giving the other party not less than seven (7) calendar days' written notice for any of the following reasons:

- Substantial failure by the other party to perform in accordance with the terms of this Agreement and through no fault of the terminating party;
- Assignment of this Agreement or transfer of the Project by either party to any other entity without the prior written consent of the other party;
- Suspension of the Project or CONSULTANT's services by CLIENT for more than ninety (90) calendar days, consecutive or in the aggregate;
- Material changes in the conditions under which this Agreement was entered into, the Scope of Services or the nature of the

Project, and the failure of the parties to reach agreement on the compensation and schedule adjustments necessitated by such changes.

In the event of any termination that is not the fault of CONSULTANT, CLIENT shall pay CONSULTANT, in addition to payment for services rendered and reimbursable costs incurred, for all expenses reasonably incurred by CONSULTANT in connection with the orderly termination of this Agreement, including but not limited to demobilization, reassignment of personnel, associated overhead costs and all other expenses directly resulting from the termination.

**SIGNAGE**

CLIENT agrees to allow CONSULTANT to place a sign on the project site during construction. The sign will include general information relative to CONSULTANT. CONSULTANT will be responsible for the sign installation and removal.

**AMENDMENT**

This Agreement can be amended by addenda if agreed to in writing and signed by both parties.

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**CLIENT'S INITIALS**

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**CONSULTANT'S INITIALS**

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

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

The current hourly rate charges for each skill position for 2024 are as follows:

Hourly Rate	Engineer	Survey	Landscape	GIS	Quality Control	Business/ Administrative
\$ 305.00	Consultant	Consultant	Consultant	Consultant	Consultant	
\$ 280.00	Senior Manager	Senior Manager Survey Party (3-Men)	Senior Manager	Senior Manager	Senior Manager	Senior Manager
\$ 255.00	Project Manager V Project Engineer V	Survey Manager V Project Surveyor V	Landscape Architect V LA Project Manager V	GIS Manager V		
\$ 230.00	Project Manager IV Project Engineer IV	Survey Manager IV Project Surveyor IV	Landscape Architect IV LA Project Manager IV	GIS Manager IV		Senior Application Developer IV, Software/Computer Consultant IV
\$ 220.00	Project Manager III Project Engineer III	Survey Manager III Project Surveyor III	Landscape Architect III LA Project Manager III	GIS Manager III		Senior Application Developer III, Software/Computer Consultant III
\$ 205.00	Project Manager II Project Engineer II	Survey Manager II Project Surveyor II Survey Party (2-Men)	Landscape Architect II LA Project Manager II	GIS Manager II	Construction Administrator II	Senior Application Developer II, Software/Computer Consultant II
\$ 190.00	Project Manager I Project Engineer I	Survey Manager I Project Surveyor I	Landscape Architect I LA Project Manager I	GIS Manager I	Construction Administrator I	Grant Administrator, Senior Application Developer I, Software/Computer Consultant I
\$ 175.00	Designer IV Engineering Technician IV	Staff Surveyor V Survey Field Supervisor	Landscape Designer IV	GIS Analyst IV	Field Representative V	Application Developer IV
\$ 165.00	Designer III Engineering Technician III	Staff Surveyor IV	Landscape Designer III	GIS Analyst III	Field Representative IV	Application Developer III
\$ 150.00	Designer II Engineering Technician II	Staff Surveyor III Survey Party (1-Man)	Landscape Designer II	GIS Analyst II	Field Representative III	Permit Coordinator III Application Developer II
\$ 135.00	Designer I Engineering Technician I	Staff Surveyor II	Landscape Designer I	GIS Analyst I	Field Representative II	Application Developer I, Permit Coordinator II, Admin IV
\$ 120.00	CADD Technician III	Staff Surveyor I Survey Technician III	Landscape Technician III	GIS Technician III	Field Representative II	Permit Coordinator I
\$ 110.00	CADD Technician II	Survey Technician II	Landscape Technician II	GIS Technician II		
\$ 105.00	CADD Technician I	Survey Technician I	Landscape Technician I	GIS Technician I	Field Representative I	Admin III
\$ 100.00						Admin II
\$ 95.00						Admin I
\$ 465.00	Expert Witness					

3. When warranted, overtime will be charged for any non-salary employees. Overtime hours will be billed at 1.5 times the individual's charge rate.
4. Direct non-salary (reimbursable) expenses, including printing, reproduction, air travel, lodging, and meals are billed at cost. Travel in company or private vehicles will be billed at the IRS Standard Mileage Rate and may be revised based on fuel pricing. Outside consultant fees will be billed at 1.15 times the cost.
5. All rates and charges are effective through December 31<sup>st</sup>, 2024, including printing, reproductions, materials, and travel and are subject to change at that time. New rates and costs will become immediately effective to contracts in effect at the time of rate changes.

CATEGORY	TITLE	DETAIL	FLAT	RES	NON-RES	NOTES	Other Depart
<b>SPECIAL EVENTS</b>							
	FARMERS MARKET - June - October						
	FRONT BEACH FEST - March						
	HOLIDAY STREET FESTIVAL - December						
103500.4507	ISLE OF PAWS MUSIC FEST - May						
		FOOD TRUCKS	\$50				
		VENDORS	\$20				\$20-\$50
103500.4507	JURIED ART EXHIBIT		\$20				
	EASTER EGG HUNT		\$0			Free Event	
	GHOSTLY TIDE TALES		\$0			Free Event	
	HALLOWEEN GOLF CART PARADE & CARNIVAL		\$0			Free Event	
	SAND SCULPTING COMPETITION		\$0			Free Event	
	SANTA'S COOKIE WORKSHOP		\$0			Free Event	
	WELLNESS FAIR		\$0			Free Event	
103500.4507	YARD SALE		\$5				
<b>SPECIAL PROGRAMS</b>							
103500.4507	CPR/AED			\$25	\$30		
683500.4501	ENGRAVED BRICKS						
		BARK PARK -					
		SMALL	\$75				
		FRONT WALKWAY					
		SMALL	\$75				
		MEDIUM	\$100				
		LARGE	\$125				
	KEENAGERS (1st Wed, September - May)	SENIOR SOCIAL GROUP	\$0			Free Activity	

## PROGRAMS

103500.4506	ADULT ART			\$260	\$265	
103500.4506	ADULT CREATIVE WRITING			\$40	\$45	
103500.4506	BODY RESET			\$190	\$195	
103500.45	BALLET (Ages 10-14)			\$70	\$75	
	BRIDGE CLUB	SOCIAL GROUP		\$0		Free Activity
103500.4506	CAPITAL KIDS			\$150	\$155	
103500.4506	COLLEGE BOOTCAMP			\$450		
103500.4506	DOG OBEDIENCE			\$265		
103500.4506	ETIQUETTE 101			\$150	\$155	
	GAME ROOM	SOCIAL GROUP		\$0		Free Activity
	GATHER & KNIT	SOCIAL GROUP		\$0		Free Activity
103500.4506	HOME ECONOMICS			\$150	\$155	
103500.4506	IOP SUNSHINE ACADEMY	known as IOP Kids				
	Monday, Wednesday & Friday			\$200	\$205	
	Tuesday & Thursday			\$150	\$155	
	ITALIAN CLUB	SOCIAL GROUP		\$0		Free Activity
103500.45	JAZZ					
		ADULT		\$70	\$75	
		YOUTH	Ages 10-14	\$70	\$75	
103500.4506	KINDNESS IS MY SUPERPOWER			\$150	\$155	
	LENDING LIBRARY			\$0		Free Activity
	MAH JONG	SOCIAL GROUP		\$0		Free Activity
	MEDITATION			\$0		Free Activity
	POKEMON CLUB	YOUTH SOCIAL CLUB		\$0		Free Activity
	SEA STROLL & LEARN			\$0		Free Activity
103500.4506	SELF-DEFENSE FOR WOMEN			\$25	\$30	
103500.4506	SING, PLAY & LEARN TODDLER MUSIC			\$200	\$205	
	SPEAKER SERIES			\$0		Free Activity
103500.4506	TECHNOLOGY CLASSES			\$50	\$55	
		CELL PHONE		\$145	\$155	
		OTHER		\$150	\$155	
	WELCOME WEDNESDAY	SOCIAL GROUP		\$0		Free Activity
103500.4506	YOUTH ART			\$100	\$105	

	YOUTH CREATIVE WRITING		\$0			Free Activity
103500.4506	YOUTH THEATER			\$150	\$155	

## ATHLETICS

103500.4507	ADULT 3ON3 BASKETBALL LEAGUE		\$60			Per Team	\$100
103500.4507	ADULT 6V6 SOCCER LEAGUE		\$250			Per Team	\$300 - \$350
103500.4507	ADULT TABLE TENNIS LEAGUE		\$10			Per Player	
103500.4506	CHEERNASTICS			\$90	\$95		
103500.4507	FAST START SOCCER	Ages 3-4		\$20	\$45		\$40 - \$50
103500.4507	FAST START BASEBALL	Ages 3-4		\$20	\$45		\$40 - \$50
103500.4506	GYMNASTICS			\$90	\$95		
103500.4507	HALF RUBBER TOURNAMENT		\$25			Per Player	
103500.4506	PICKLEBALL						
	GROUP LESSONS		\$80				
	PRIVATE						
		1 HOUR		\$60			
		1.5 HOURS		\$80			
	PICKLEBALL - OPEN PLAY	SOCIAL GROUP	\$0			Free Program	
103500.4507	SPONSORSHIPS - YOUTH SPORTS	per team	\$225				\$250 - \$300
103500.4506	TAE KWON DO						
	YOUTH & FAMILY	MONDAY		\$30	\$35		
	ADULT						
		WED & SAT		\$40	\$45		
		SATURDAY ONLY		\$30	\$35		
	SPECIAL SEMINAR			\$105	\$110		
103500.4506	TENNIS						
	GROUP LESSONS						
		1 HOUR		\$15			
		1.5 HOURS		\$20			

	PRIVATE		\$75			
103500.4506	TWIRLING			\$210	\$215	
103500.4506	VOLLEYBALL LEAGUE PLAY	Ages 7-15		\$80	\$85	
103500.4507	YOUTH BASKETBALL LEAGUES	Ages 5-14		\$30	\$55	\$50 - \$70
103500.4507	YOUTH BASEBALL LEAGUES	Ages 5-12		\$30	\$55	\$50 - \$70
	YOUTH RUN CLUB	YOUTH SOCIAL CLUB	\$0			Free Program
103500.4507	YOUTH SOCCER LEAGUE	Ages 5-12		\$30	\$55	\$50 - \$70

## SUMMER CAMPS

103500.4506	GYMNASTICS			\$100	\$105	
103500.4506	ETIQUETTE			\$310	\$315	
103500.4506	HOME ECONOMICS			\$310	\$315	
103500.4506	KINDNESS			\$310	\$315	
103500.4506	TENNIS					
	RED BALL	3 day camp	\$100			
	ORANGE, GREEN, YELLOW BALL	4 day camp	\$130			
103500.4506	YOUTH ART			\$225	\$230	
103500.4507	CAMP SUMMERSHINE (Ages 5-12)			\$85	\$100	\$50 - \$125
103500.4507	WEE CAMP (Ages 3-4)			\$85	\$100	\$50 - \$125
103500.4507	RISING STARS BASKETBALL CAMP			\$150	\$155	
103500.4507	SOCCER SHOTS CAMP SUMMER			\$150	\$155	
103500.4507	SOCCER SHOTS CAMP SPRING BREAK			\$150	\$155	
103500.4506	GIRLS VOLLEYBALL CAMP (Ages 10-15)			\$125	\$130	
103500.4506	VOLLEYBALL CAMP AGES (Ages 7-9)	1hr/ M-F		\$80	\$85	
103500.4506	GET YOUR SPIKE VOLLEYBALL CAMP			\$100	\$105	

## GROUP FITNESS

103500.4506	BARRE			\$20	\$25	
	BEACH YOGA		\$0			Free Program

Isle of Palms Recreation Department Programming Fees

103500.4506	CORE & MORE		\$20	\$25	
103500.45	DANCE FITNESS		\$25	\$30	
103500.4506	LINE DANCING	\$5			
103500.4506	MOVE IT		\$20	\$25	
103500.4506	MORNING YOGA				
		8 CLASSES/MONTH	\$64		
		12 CLASSES/MONTH	\$85		
103500.4506	OVER 60 GROUP TRAINING		\$80	\$85	
103500.4506	OVER 60 YOGA		\$80	\$85	
103500.4506	PILATES		\$20	\$25	
103500.4506	PRETEEN & TEEN YOGA		\$40	\$45	
103500.4506	RX FIT - GROUP TRAINING				
		8 CLASSES/MONTH	\$40	\$45	
		2 CLASSES/MONTH	\$20	\$25	
103500.4506	RX FIT - OPEN GYM - SATURDAY		\$20	\$25	
103500.4506	RX FIT - PERSONAL TRAINING		\$80	\$85	
103500.4506	SENIOR EXERCISE		\$40	\$45	
103500.4506	STRENGTH INTERVAL		\$20	\$25	
103500.4506	STENGTH & STABILITY		\$40	\$45	
103500.4506	SUSPENSION		\$20	\$25	
		8 CLASSES/MONTH	\$40	\$45	
		12 CLASSES/MONTH	\$55	\$60	
103500.4506	YIN YOGA		\$40	\$45	
103500.4506	YOUTH SPORTS, AGILITY, TIMING, & SPEED		\$50	\$55	
103500.4506	ZUMBA		\$25	\$30	
<b>TOTALS</b>			<b>\$2,469</b>	<b>\$6,275</b>	<b>\$6,735</b>
					<b>\$15,479</b>