



**Public Safety Committee**  
**11:00 a.m., Tuesday, April 2, 2024**  
**City Hall Council Chambers**  
**1207 Palm Boulevard, Isle of Palms, SC**

**Public Comment:**

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 acknowledgement that the press and the public have been duly notified of the meeting in accordance with the Freedom of Information Act.**
- 2. Citizen's Comments** – All comments have a time limit of three (3) minutes.
- 3. Approval of previous meeting's minutes** – March 5, 2024.
- 4. Old Business**
  - a. Discussion and consideration of changes to the noise ordinance
  - b. Discussion of identifying violations that could trigger revocation of short-term rental license
  - c. Discussion of concepts for improving parking, crosswalks, pedestrian infrastructure on Palm Boulevard
  - d. Discussion of parking enforcement transition
  - e. Review of Police and Fire Department's FY25 Budget
- 5. New Business**
- 6. Miscellaneous Business** – Next meeting date: 11am, Tuesday, May 7, 2024.
- 7. Adjournment**



**Public Safety Committee Meeting  
11:00am, 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 Ward, Anderson, Bogosian

Staff Present: Administrator Fragoso, Director Kerr, Chief Oliverius, Chief Cornett

**2. Citizen's Comments**

Terri Haack, speaking on behalf of the Wild Dunes Resort, asked the Committee to consider returning the maximum decibel level in commercial areas to 75 decibels during the day and 55 at night. Regarding violations, she asked the Committee to consider "alternative methods for measuring commercial violations and the number of repeated violations and remove language that threatens business license removal except in extreme cases."

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

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

**4. Old Business**

**A. Discussion and consideration of changes to the noise ordinance**

Council Member Bogosian said he met with Chief Cornett, Captain Swain, Mr. Bobby Ross, Mr. David Cohen (of the Planning Commission), and the Wild Dunes Resort to discuss possible changes to the noise ordinance. He believes 70 decibels is a reasonable noise level. He would like the suggested decibel levels for the GC-2 district eliminated and replaced with the definition of excessive noise as used in other parts of the ordinance. He also suggested changing the violations required to trigger the revocation process from 5 founded complaints to 3 convicted violations for businesses but not for short-term rental violations.

Committee members discussed the merits of those suggestions. Council Member Anderson would like the decibel level in the commercial district to be raised to 75 decibels but leave the 5 founded complaints in the penalties section of the ordinance.

Administrator Fragoso expressed concern about having different penalty standards for businesses and short-term rentals.

Council Member Bogosian said he would like to have First Reading of the proposed ordinance at the March City Council meeting. He would then like to have David Cohen attend the April Public Safety Committee meeting to help clarify the ordinance and make changes prior to Second Reading at the April City Council meeting.

Council Member Bogosian said he would like to see “the exemption to GC-2 and take out that last piece on the revocation of the licenses” in the draft presented to City Council.

Council Member Anderson said, “I would like to see the commercial area (other than GC-2) maximum decibel level raised back to 75 decibels.”

Administrator Fragoso will have the City Attorney make the changes to the draft ordinance and have it ready for discussion at the City Council Workshop next week.

## 5. **New Business**

### A. **Review of Police and Fire Department’s FY25 operational budget**

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 highlighted the additions to the Police Department’s operational budget including new badges, K9 expenses, patrol vehicle replacement, and taser replacement.

She shared that the cost of the Deputy Sheriff the City hires to direct traffic on summer weekends has increased 38%. She is going to speak with the County about sharing that expense.

Chief Oliverius gave an update on the paramedic program. He said the program is on track to begin in June as originally planned. He is working on the DHEC licensure and the medical control staff is in place. He is interviewing a paramedic/firefighter on Friday, training is ongoing, and equipment is arriving on schedule.

Administrator Fragoso shared the additions to the Fire Department’s operational budget including funds to repair the elevator at Fire Station 2, the City’s share of Jaws-of-Life equipment, jet ski replacement, and training mannequins.

She noted those expenses in each department that are being paid with tourism funds.

## 6. **Miscellaneous Business**

The next meeting of the Public Safety Committee will be Tuesday, April 2, 2024 at 11:00am.

7. **Adjournment**

Council Member Bogosian made a motion to adjourn, and Council Member Anderson seconded the motion. The meeting was adjourned at 12:16pm.

Respectfully submitted,

Nicole DeNeane  
City Clerk



ORDINANCE 2024-01

AN ORDINANCE TO REAL AND REPLACE SECTION 9-2-5, NOISE, OF THE CITY OF ISLE OF PALMS CODE OF ORDINANCE.

WHEAREAS, excessive sound is a serious hazard to public health, welfare, safety and the quality of life; and,

WHEREAS, a substantial body of science and technology exists by which excessive sound may be substantially abated; and,

WHEREAS, the citizens have a right to, and should be ensured of, an environment free of excessive sound; and,

WHEREAS, the Isle of Palms City Council has the authority to repeal and replace its Code of Ordinances when deems to be in the best interest of the citizens of the City, and now desires to do so with respect to the subject of excessive noise by enacting the revisions displayed below.

NOW, THEREFORE, BE IT ORDAINED by the Mayor and Councilmembers of the City of Isle of Palms, Section 9-2-5 of the Isle of Palms Code of Ordinances titled Noise is hereby repealed in its entirety and replaced to specifically read as follows:

Sec. 9-2-5. Noise

- a. *Definitions.* In addition to the common meaning of words, the following definitions shall be used in interpreting this section.
  1. *A-weighted scale.* The correction factor applied to a sound pressure measurement as defined in ANSI/IEC documentation.
  2. *Amplified sound.* the use of any radio, TV, amplified musical instrument (including but not limited to brass or drum instruments), or other amplification device or apparatus making or reproducing music, voice or other sounds.
  3. *ANSI.* American National Standards Institute or its successor bodies.
  4. *Complainant.* Any owner, lessee, manager or person with a legal interest in real property within the corporate limits of the City who reports to the police department being disturbed by sound heard at their residence or place of business and not originating therefrom.
  5. *Decibel (dB).* A logarithmic (dimensionless) measure used in describing the amplitude of sound.
  6. *Excessive noise.* Any unnecessary or unusually loud sound or any sound

which disrupts the peace and quiet of any neighborhood and which does annoy, disturb, injure, or endanger the comfort, repose, health, peace, or safety of reasonable persons of ordinary sensibilities.

7. *Emergency work.* Work made necessary to restore property to a safe condition, work required to protect, provide, or prevent persons or property from danger or potential danger, or work by a private or public utility when restoring utility service.
  8. *Equivalent Continuous Sound Level.* The constant sound level that has the same energy as the actual time-varying sound level over the measurement period as defined in ANSI/IEC documents for sound level meters. Also referred to as time-averaged sound level and abbreviated as LAeq, LAeq, Lavg.
  9. *IEC.* The International Electrotechnical Commission.
  10. *Person.* Any individual, corporation, partnership, firm, association, trust, estate, public or private institution, group or agency.
  11. *Plainly Audible.* Any sound that can be detected by a person using his or her unaided hearing faculties, including, but not limited to, the understanding of spoken speech, comprehension of whether a voice is raised or normal, or comprehension of musical rhythms. The detection of the rhythmic bass component of the music is sufficient to constitute a plainly audible sound.
  12. *Receiving property.* Any residence or place of business on which uninvited noise is plainly audible.
  13. *Raucous sound.* Any sound created by yelling, screaming, the use of horns, whistles or similar devices, or the banging of objects with the primary purpose of creating noise.
  14. *Sound level.* See Equivalent Continuous Sound Level.
  15. *Sound level meter.* An instrument that measures time-averaged, frequency-weighted sound levels and is certified as meeting the type -2 requirements of ANSI/ASA S1.4-2014/Part 1 / IEC 61672-1:2013. Commonly referred to as an integrating-averaging or integrating sound level meter.
  16. *Sound source.* Any person, animal, device, operation, process, activity, or phenomenon which emits or causes sound.
  17. *Uninvited noise.* Noise not originating from the receiving property.
- b. *Sound Measurement.* Sound measurements shall be employed by the police department in the following manner:

1. Sound measurements shall be made using a sound level meter taken from anywhere within the boundary line of the complainant's property. If measurement is not possible from the complainant's property, sound measurements may be taken at the nearest boundary line of the public right-of-way.
  2. No individual other than the sound meter operator(s) shall be within ten (10) feet of the sound level meter during the sample period.
  3. Sound measurements shall be conducted at that time of day or night when the suspect noise is emitting sound.
  4. The sound level meter shall be employed in accordance with the manufacturer's instructions to measure the Equivalent Continuous Sound Level using A-weighted scale.
  5. Sound measurements shall be taken over a period of 30 seconds or greater. If the measurement exceeds the threshold by 5dBA or more after 15 seconds, testing may be stopped, and the sound deemed excessive noise.
  6. It shall be unlawful for any person to interfere, through the use of sound or otherwise, with the taking of sound level measurements.
- c. *Maximum decibel levels.* Unless otherwise specifically indicated, it shall be unlawful for any person to cause or allow the emission of sound from any source or sources which, when measured pursuant to paragraph (b) above, to exceed:
1. 65dB(A) during daytime hours (7:00 a.m. to 10:00 p.m. Sunday through Thursday and 7:00 a.m. to 11:00 p.m. Friday and Saturday) for residential and rental properties,
  2. 75dB(A) during daytime hours (7:00 a.m. to 10:00 p.m. Sunday through Thursday and 7:00 a.m. to 11:00 p.m. Friday and Saturday) for commercial establishments; and
  3. In the GC-2 general commercial zoning district, excessive noise is prohibited during daytime hours (7:00 a.m. to 10:00 p.m. Sunday through Thursday and 7:00 a.m. to 11:00 p.m. Friday and Saturday). In determining whether a sound constitutes excessive noise, section d(2) should be referenced.
  4. 50dB(A) during nighttime hours (10:00 p.m. to 7:00 a.m. Sunday through Thursday and 11:00 p.m. to 7:00 a.m. Friday and Saturday) for residential properties, rental properties, and commercial establishments.
- d. *Excessive noise prohibited.*

1. It shall be unlawful for any person to intentionally produce, intentionally cause to be produced, or intentionally participate in the producing any excessive noise within the municipal limits.
2. In determining whether a sound is excessive noise for purposes of this section, factors that may be considered include, but are not limited to:
  - a. The volume of the noise;
  - b. The intensity of the noise;
  - c. Whether the nature of the noise is usual or unusual;
  - d. Whether the origin of the noise is natural or unnatural;
  - e. The volume and intensity of the background noise, if any;
  - f. The proximity of the noise to residential sleeping facilities;
  - g. The nature and zoning of the area within which the noise emanates;
  - h. The time of the day or night the noise occurs;
  - i. The duration of the noise; and
  - j. Whether the noise is recurrent, intermittent, or constant.

The determination of whether a noise or sound is excessive noise shall be made without considering the content of any message conveyed by the noise or sound.

- e. *Specific prohibitions.* The following acts are specifically prohibited:
  1. *Pets.* It shall be unlawful to keep, stable, harbor or maintain any animal or bird which disturbs the comfort or repose of any reasonable person of ordinary sensibilities in the vicinity by making continually or frequently loud noise.
  2. *Mufflers.* Sound emitting from a motor vehicle's muffler in violation of S.C. Code Ann. § 56-5-5020.
  3. *Loudspeakers, etc.* It shall be unlawful to use, maintain or operate loudspeakers, sound trucks, amplifiers or other mechanical or electrical devices for increasing the volume of sound, upon the street, sidewalks, parks or other outdoor public places owned or under the control of the City in a manner as to be plainly audible at a distance of 50 feet except as permitted under paragraph (g) of this section; provided, however, that any City-owned property subject to a commercial lease and a noise control agreement or permit is exempt from the requirements of this paragraph.
  4. *Hawking or peddling.* It shall be unlawful for any person to make any noise on a public street or in such proximity thereto as to be distinctly and loudly audible on such street by any kind of crying, calling, or shouting or by means of any whistle, rattle, bell, gong, clapper, horn, hammer, drum, musical instrument, or other device for the purpose of attracting attention or of inviting patronage of any persons to any business whatsoever. It is the express intention of this paragraph to prohibit hawking, peddling, soliciting or using other loud noises to attract attention to a business and not to prohibit the spill-over noise emanating from a lawfully operating business.

5. *Raucous or Amplified Sound Nighttime.* It shall be unlawful for any person to create or cause to create any raucous sound or amplified sound in such a manner that during the hours from 10:00 p.m. to 10:00 a.m. Sunday through Thursday, or between the hours of 11:00 p.m. and 10:00 a.m. Friday and Saturday that is plainly audible on any adjacent property.
- f. *No employee liability.* No employee of any place of business acting within the scope of his or her employment shall be liable for a violation of this section, unless an employee is also an owner of the business.
- g. *Exceptions.* This section shall not apply to the following sources:
  1. Any City-hosted, City-sponsored or City-sanctioned special events.
  2. Any city vehicle engaged in city business.
  3. Excavations or repairs of bridges, streets or highways, by or on behalf of the City, county or state during the night, when the public welfare and convenience renders it impossible to perform the work during the day; nor shall the same apply to work performed by public utility companies under like conditions and circumstances, or when there is urgent necessity therefore.
  4. Construction activities performed by or on behalf of a governmental agency, including, but not limited to, construction, repair or maintenance of public buildings and drainage facilities, dredging activities, beach renourishment activities, and other public projects.
  5. It shall be lawful for any contractor, subcontractor, landscaper, supplier or vendor to operate or use any piledrivers, steam shovels, pneumatic hammers, derricks, steam or electric hoists, or other apparatus, tools or equipment, the use of which is attended with loud or disturbing noises, between the hours of 7:30 a.m. and 6:00 p.m., Monday through Friday, and between the hours of 9:00 a.m. and 4:00 p.m. on Saturday. No such use shall be permitted on Sundays, or on the following legal holidays: New Year's Day; Memorial Day; Fourth of July; Labor Day; Thanksgiving Day; and Christmas Day. Approval for such use may be granted by the City for performing emergency repairs outside of the hours specified.
  6. It shall be lawful for an owner or member of an owner's immediate family to perform maintenance, repairs, or other work on their own property between the hours of 7:30 a.m. and 10:00 p.m., Monday through Friday, and between the hours of 9:00 a.m. and 10:00 p.m. on Saturday and Sunday, provided that such work is otherwise in compliance with City ordinances.
  7. A commercial property or business owner may apply to City Council for an

exception to this ordinance, and City Council may issue a permit that modifies the maximum decibel levels as it deems reasonable in light of the circumstances to support public good, infrastructure, and resources of the City, including the time and resources of law enforcement and code enforcement.

- h. *Violations.* Any person who violates any provision of this section shall be fined not more than \$500 or imprisoned for not more than 30 days. However, no penalty shall exceed the penalty provided by state law for similar offenses. A separate offense shall be deemed committed on each day that a violation occurs or continues.”

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

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

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

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

\_\_\_\_\_  
Phillip Pounds, Mayor

(Seal)  
Attest: \_\_\_\_\_  
Nicole DeNeane, City Clerk

First Reading: \_\_\_\_\_  
Public Hearing: \_\_\_\_\_  
Second Reading: \_\_\_\_\_  
Ratification: \_\_\_\_\_

## **Suspension or revocation of a short-term rental business license.**

When the license official determines a licensee has had five (5) or more complaints of unlawful activity within a single calendar year that are determined to be founded by the Police Department.

### **Penalties**

(a) *Penalties.* No license may be issued or approved unless the requirements of this chapter, or any ordinance adopted pursuant to it, are complied with. A violation of this chapter may result in the following penalties:

1. Any person violating any provision of this chapter shall be deemed guilty of a civil offense and shall be subject to a fine of up to \$500 upon conviction. Each day of violation shall be considered a separate offense. Punishment for violations shall not relieve the offender of liability for delinquent taxes, penalties, and costs provided for in this chapter.
2. Denial, revocation, suspension, or non-renewal of a business license pursuant to Section 7-1-15.
3. Revocation, suspension, or non-renewal of the short-term rental business license, in accordance with the appeal procedures set forth in Section 7-1-16, for five (5) or more complaints during a rolling twelve-month period that are determined to be founded by the Police Department.
4. The violations of this chapter include but are not limited to:
  - a. Operating a short-term rental without complying with the requirements of this chapter and the city code of ordinances;
  - b. Advertising a property as being available as a short-term rental without first complying with the requirements of this chapter;
  - c. Operating a short-term rental without a short-term rental business license, and state and local accommodations tax account;
  - d. Advertising a short-term rental without listing the business license number;
  - e. Operating a short-term rental in such a manner that individual rooms are rented at the same time under separate rental contracts;
  - f. Advertising a short-term rental as being available for more overnight occupants than have been permitted pursuant to this chapter;
  - g. Advertising a property as a short-term rental with more than the approved maximum daytime occupancy;
  - h. Failure to post written notice in a conspicuous location inside the residence in accordance with section 5-4-205.
  - i. Failure to provide accurate information for the registration of rental dwellings, failure to provide information required by the application form;
  - j. Failure of the 24/7 owner or owner's representative listed on the rental application form to respond physically to the site within 60 minutes of notification from the city.
  - k. Violation of any other city ordinances related to the use of the property as a short-term rental, including but not limited to noise, trash, parking, litter, dune protection, animals at large.
  - l. The number of founded complaints shall be reset upon a change of ownership that results in no overlap with prior common ownership.

- m. The license will be assessed a founded complaint when the owner, agent, occupant, or guest of the property has been convicted of any violation of the requirements of this chapter or any other city ordinances related to the use of the property as a short-term rental, including but not limited to noise, trash, parking, litter, dune protection, animals at large, and sea turtle violations and when the registered agent of the property is given notice of the strike as set forth herein.



# EXISTING CONDITIONS



NOTE: PARALLEL ROWS OF EXISTING PALMETTO TREES SIT APPROXIMATELY 25' OFF THE ROADWAY CENTERLINE AND ARE SPACED APPROXIMATELY EVERY 50'.

# CONCEPT 1



- NOTES:
- 1) PARALLEL ROWS OF EXISTING PALMETTO TREES SIT APPROXIMATELY 25' OFF THE ROADWAY CENTERLINE AND ARE SPACED APPROXIMATELY EVERY 50'.
  - 2) EXISTING DITCH ON OCEAN SIDE TO BE PIPED OR OTHERWISE ADDRESSED IN THIS CONCEPT.
  - 3) IMPACTS TO DECORATIVE PLANTINGS AND OTHER FEATURES ON OCEAN SIDE.



## CONCEPT 2



NOTES: 1) PARALLEL ROWS OF EXISTING PALMETTO TREES SIT APPROXIMATELY 25' OFF THE ROADWAY CENTERLINE AND ARE SPACED APPROXIMATELY EVERY 50'.

### CONCEPT 3



- NOTES: 1) PARALLEL ROWS OF EXISTING PALMETTO TREES SIT APPROXIMATELY 25' OFF THE ROADWAY CENTERLINE AND ARE SPACED APPROXIMATELY EVERY 50'.  
2) EXISTING DITCH ON OCEAN SIDE TO BE PIPED OR OTHERWISE ADDRESSED IN THIS CONCEPT.



# CONCEPT 4



NOTES: 1) PARALLEL ROWS OF EXISTING PALMETTO TREES SIT APPROXIMATELY 25' OFF THE ROADWAY CENTERLINE AND ARE SPACED APPROXIMATELY EVERY 50'.



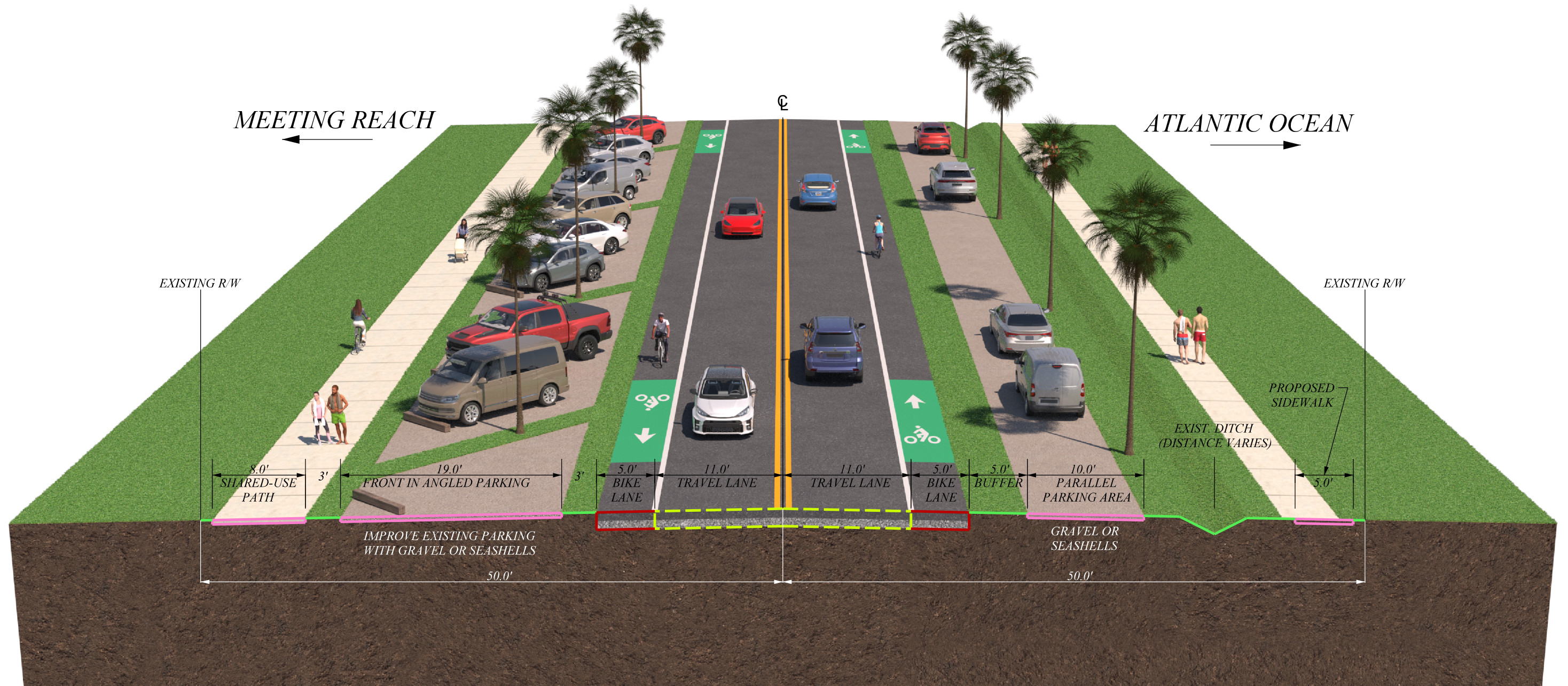
## CONCEPT 5



- NOTES: 1) PARALLEL ROWS OF EXISTING PALMETTO TREES SIT APPROXIMATELY 25' OFF THE ROADWAY CENTERLINE AND ARE SPACED APPROXIMATELY EVERY 50'.  
 2) EXISTING DITCH ON OCEAN SIDE TO BE PIPED OR OTHERWISE ADDRESSED IN THIS CONCEPT.



# CONCEPT 1A



NOTES: 1) PARALLEL ROWS OF EXISTING PALMETTO TREES SIT APPROXIMATELY 25' OFF THE ROADWAY CENTERLINE AND ARE SPACED APPROXIMATELY EVERY 50'.  
 2) IMPACTS TO DECORATIVE PLANTINGS AND OTHER FEATURES ON OCEAN SIDE.



	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																
34			<b>Police Department</b>													
35																
36			<i>Patrol vehicles and SUVs on average are replaced in the 6th year.</i>													
37	15		Patrol SUVs (3 Units in FY25) (\$52K to \$55K)	104,000		165,000		110,000			275,000	220,000		165,000	110,000	275,000
38	6		Patrol Sedans													
39	8		Patrol F150 pickup trucks						220,000	55,000		110,000				
40	1		Beach services 4WD pickup							45,000						
41	2		ACO 4WD Pickup Truck	48,000										50,000		
42	1		2022 Yamaha ATV Beach services utility 4x4 UTV-Plow attachment (\$18K to \$22K)					22,000		-		22,000				22,000
43	1		2022 Yamaha ATV Beach services utility 4x4 UTV using grant funds (\$18K to \$22K)					22,000		-		22,000				22,000
44	1		Pickup Truck for Code Enforcement	46,000									50,000			
45	2		Low speed vehicles (LSVs) for parking mgt					18,000	18,000	-	-	19,000	19,000			
46	2		2022 Polaris GEM Transfer to Park Co.						18,000	18,000				18,000	18,000	
47			Front Beach surveillance system (approx 7 cameras)							35,000					40,000	
48			Recording equipment (tie in with outside surveillance sys)	49,000				-			20,000					
49			Computer servers per VC3 recommendation (Need more information)	7,600				18,000	18,000			20,000	20,000			
50			PD radios (in-car & walkies)			12,000					250,000					
51			Speed radar & trailer (Moved from FY24 to FY26 & \$13K to \$15K)					15,000								
52			7 traffic counters located at Connector & Breach Inlet						30,000				30,000			
53			Two License Plate Reader (LPRs) for mobile parking enforcement													
54			Records Management System (Lawtrac)						20,000							
55			De-escalation & Use of Force training simulation sys (software & hardware)						20,000							
56			Add automatic license plate reader for IOP Connector for investigative purposes. Recurring \$5k fee for subscription	11,500							13,000			15,000		
57			Evidence refrigerator	9,000												
58			Mobile digital billboard purchased with grant funds in FY21												20,000	
59			Taser (Conducted Energy Weapons) Upgrade					18,171								
60			Public Safety Building Access Control System (1/2 Police)					62,500								
61			Public Safety Drone					23,000								
62			Training Room Technologies/IT Replacement & Upgrades for MEOC & Training Classes (1/2 FD and 1/2 PD)					17,500								
63																
64	39		<b>Subtotal Capital</b>	<b>275,100</b>		<b>342,171</b>		<b>161,000</b>	<b>344,000</b>	<b>691,000</b>	<b>284,000</b>	<b>199,000</b>	<b>284,000</b>	<b>163,000</b>	<b>102,000</b>	<b>275,000</b>
65																
66			<b>Facilities Maintenance</b>													
67			<i>Building maintenance contingency to proactively address issues as needed including HVAC systems - calculated as 1% of Public Safety Building insured value. Split 50/50 Police/Fire. Incr to 2% in FY27</i>	62,500		62,500		92,500	125,000	125,000	165,000	125,000	165,000	125,000	125,000	125,000
68			<b>Subtotal Facilities Maintenance</b>	<b>62,500</b>		<b>62,500</b>		<b>92,500</b>	<b>125,000</b>	<b>125,000</b>	<b>165,000</b>	<b>125,000</b>	<b>165,000</b>	<b>125,000</b>	<b>125,000</b>	<b>125,000</b>
69																
70	39		<b>Grand Total Police Department</b>	<b>337,600</b>		<b>404,671</b>		<b>253,500</b>	<b>469,000</b>	<b>816,000</b>	<b>449,000</b>	<b>324,000</b>	<b>449,000</b>	<b>288,000</b>	<b>227,000</b>	<b>400,000</b>





	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				Moved from FY24 to FY25 & \$1M to \$2.1M													
8																	
103				<b>Fire Department, continued</b>													
104																	
105				Two (2) Battery powered Positive Pressure Ventilation (PPV) fans					12,000								
106				Two cardiac monitors for Paramedic program	120,000								130,000				
107				SCBA (self contained breathing apparatus) Evaluate in FY34											350,000		
108				2nd set of bunker gear (protective helmet, flash hood, coat, pants, boots & gloves) for all personnel (\$4000*34). Approx 10-yr life										165,000			
109				Exhaust system for both stations	200,000												
110				High-rise kits required for automatic aid	10,000												
111				Physical agility testing equipment, 75% covered with a grant	50,000												
112		40000		Public Safety Building Access Control System Station 1 (1/2 FD & 1/2 PD)				62,500									
113				Training Room Technologies/IT Replacement & Upgrades for MEOC & Training Classes (1/2 FD and 1/2 PD)				17,500									
114				Training mannequins (three fire rescue and two medical training mannequins) and Training SCBA Self Contained Breathing Appartus				22,000									
115				Door Access Controls at Fire Station No. 2 to match Fire Sta. No. 1				65,000									
116																	
117				<b>Subtotal Capital</b>	528,000			536,000	2,610,000	131,000	1,867,000	154,000	360,000	277,000	187,000	1,879,000	3,520,000
119				<b>Facilities Maintenance</b>													
120				<i>Building maintenance contingency to proactively address issues as needed including HVAC (\$30K) - calculated as 1% of Public Safety Building+Fire Sta 2 insured value. PSB split 50/50 Police/Fire. FD FY25 includes \$64K for elevator repair for Station 2. Incr to 2% in FY27</i>	154,620			222,160	158,160	286,321	286,321	286,321	286,321	286,321	286,321	286,321	286,321
121				<b>Subtotal Facilities Maintenance</b>	154,620			222,160	158,160	286,321	286,321	286,321	286,321	286,321	286,321	286,321	286,321
123	24			<b>Grand Total Fire Department</b>	<b>682,620</b>			<b>758,160</b>	<b>2,768,160</b>	<b>417,321</b>	<b>2,153,321</b>	<b>440,321</b>	<b>646,321</b>	<b>563,321</b>	<b>473,321</b>	<b>2,165,321</b>	<b>3,806,321</b>

	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 - POLICE DEPARTMENT &amp; BEACH SERVICE OFFICERS - EXPENDITURE DETAIL - ALL FUNDS</b>													
2	GL Number	Description	ACTUAL FY22	ACTUAL FY23	BUDGET FY24	YTD As Of 12/31/2023 (6 MO)	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															
4															
5	<b>GENERAL FUND - POLICE</b>														
6	10-4410.5001	SALARIES & WAGES	1,453,848	1,779,932	1,680,022	810,691	1,675,917	1,751,073	71,051	1,922,343	242,321	1,976,169	2,031,501	2,088,383	2,140,593
7	10-4410.5002	OVERTIME WAGES	145,998	162,421	150,419	74,018	157,593	150,419	-	172,198	21,779	177,020	181,976	187,072	192,310
8	10-4410.5003	PART-TIME WAGES	547	-	-	-	(5,000)	-	-	-	-	-	-	-	-
9	10-4410.5004	FICA EXPENSE	120,092	145,309	140,029	66,196	136,734	145,464	5,435	160,232	20,204	164,719	169,331	174,072	178,467
10	10-4410.5005	RETIREMENT EXPENSE	285,465	369,109	378,234	182,228	368,320	403,877	25,643	428,661	50,427	446,373	458,872	471,720	483,629
11	10-4410.5006	GROUP HEALTH INSURANCE	218,024	220,469	265,137	125,856	247,364	267,059	1,922	313,210	48,073	330,436	340,349	350,560	361,077
12	10-4410.5007	WORKERS COMPENSATION	77,095	87,292	92,077	72,505	108,284	105,240	13,163	105,798	13,721	108,443	111,154	113,933	116,782
13		<b>Subtotal POLICE Wages &amp; Fringes</b>	<b>2,301,068</b>	<b>2,764,532</b>	<b>2,705,918</b>	<b>1,331,494</b>	<b>2,689,212</b>	<b>2,823,132</b>	<b>117,214</b>	<b>3,102,442</b>	<b>396,525</b>	<b>3,203,160</b>	<b>3,293,184</b>	<b>3,385,740</b>	<b>3,472,857</b>
14		<b>% Increase/(Decrease) from Prior Year</b>	<b>5%</b>	<b>20%</b>	<b>18%</b>			<b>4%</b>		<b>15%</b>		<b>3%</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>
15															
16	10-4420.5010	PRINT AND OFFICE SUPPLIES	12,841	14,059	15,000	5,147	13,092	15,000	-	15,000	-	14,000	14,000	14,000	14,000
17	10-4420.5014	MEMBERSHIP AND DUES	1,218	2,070	2,000	1,043	1,513	2,086	86	2,000	-	2,000	2,000	2,000	2,000
18	10-4420.5015	MEETINGS AND SEMINARS	1,432	2,666	3,000	3,418	4,635	3,500	500	3,000	-	3,000	3,000	3,000	3,000
19	10-4420.5016	VEHICLE, FUEL & OIL	90,547	118,089	103,000	60,582	117,994	108,000	5,000	105,500	2,500	105,500	105,500	105,500	105,500
20	10-4420.5017	VEHICLE MAINTENANCE	57,994	52,987	60,000	39,159	69,165	60,000	-	60,000	-	60,000	60,000	60,000	60,000
21	10-4420.5020	ELECTRIC AND GAS	32,248	31,098	33,000	15,990	31,308	33,000	-	33,000	-	29,000	29,000	29,000	29,000
22	10-4420.5021	TELEPHONE/CABLE	48,346	46,269	52,000	28,522	52,685	52,685	685	52,000	-	52,000	52,000	52,000	52,000
23	10-4420.5022	WATER AND SEWER	6,226	6,824	6,500	3,791	7,148	7,582	1,082	6,500	-	6,500	6,500	6,500	6,500
24	10-4420.5024	IT EQUIP, SOFTWARE & SVCS	30,261	37,466	65,000	35,852	50,253	71,704	6,704	67,900	2,900	73,900	73,900	73,900	73,900
25	10-4420.5025	NON-CAPITAL TOOLS & EQUIPMENT	22,299	13,203	17,000	2,829	4,087	17,000	-	14,000	(3,000)	15,000	15,000	15,000	15,000
26	10-4420.5026	MAINT & SERVICE CONTRACTS	27,736	19,016	40,000	11,343	22,560	40,000	-	40,000	-	40,000	40,000	40,000	40,000
27	10-4420.5027	MACHINE/EQUIPMENT REPAIR	4,311	3,024	7,000	2,154	4,504	7,000	-	7,000	-	8,500	8,500	8,500	8,500
28	10-4420.5041	UNIFORMS	14,913	24,415	22,000	8,699	21,448	22,000	-	28,000	6,000	22,715	22,715	22,715	22,715
29	10-4420.5044	CLEANING/SANITARY SUPPLY	3,718	3,805	6,000	1,866	3,975	6,000	-	5,000	(1,000)	6,000	6,000	6,000	6,000
30	10-4420.5049	MEDICAL AND LAB	5,946	5,509	9,000	4,551	7,349	9,000	-	6,500	(2,500)	6,500	6,500	6,500	6,500
31	10-4420.5062	INSURANCE	90,584	125,953	127,000	128,886	209,166	137,302	10,302	140,100	13,100	142,902	145,760	148,675	151,649
32	10-4420.5063	RENT AND LEASES	1,490	1,600	3,000	1,154	2,028	3,000	-	3,000	-	3,000	3,000	3,000	3,000
33	10-4420.5064	EMPLOYEE TRAINING	12,668	12,901	14,000	6,523	12,727	14,000	-	16,500	2,500	16,500	16,500	16,500	16,500
34	10-4420.5065	PROFESSIONAL SERVICES	6,195	5,020	5,000	-	4,720	5,000	-	5,000	-	5,000	5,000	5,000	5,000
35	10-4420.5067	CONTRACTED SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-
36	10-4420.5079	MISC. & CONTINGENCY EXP	3,189	5,355	6,000	3,612	5,043	6,000	-	7,000	1,000	5,000	5,000	5,000	5,000
37	10-4420.5081	CANINE KENNEL EXPENSES	920	1,474	2,200	1,367	1,693	2,200	-	4,700	2,500	2,200	2,200	2,200	2,200
38		<b>Subtotal POLICE Operating Expense</b>	<b>475,084</b>	<b>532,803</b>	<b>597,700</b>	<b>366,489</b>	<b>647,092</b>	<b>622,060</b>	<b>24,360</b>	<b>621,700</b>	<b>24,000</b>	<b>619,217</b>	<b>622,075</b>	<b>624,990</b>	<b>627,964</b>
39		<b>% Increase/(Decrease) from Prior Year</b>	<b>12%</b>	<b>12%</b>	<b>26%</b>			<b>4%</b>		<b>4%</b>		<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>
40															
41		<b>TOTAL GENERAL FUND POLICE</b>	<b>2,776,152</b>	<b>3,297,335</b>	<b>3,303,618</b>	<b>1,697,983</b>	<b>3,336,304</b>	<b>3,445,191</b>	<b>141,574</b>	<b>3,724,142</b>	<b>420,525</b>	<b>3,822,377</b>	<b>3,915,259</b>	<b>4,010,731</b>	<b>4,100,821</b>
42		<b>% Increase/(Decrease) from Prior Year</b>	<b>6%</b>	<b>19%</b>	<b>19%</b>			<b>4%</b>		<b>13%</b>		<b>3%</b>	<b>2%</b>	<b>2%</b>	<b>2%</b>
43															

CITY OF ISLE OF PALMS - POLICE DEPARTMENT - EXPENDITURE DETAIL - ALL FUNDS

NOTES

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GENERAL FUND - POLICE

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	Approximately 7% of regular pay for officers, 12.5% for communications specialists.
8	PART-TIME WAGES	
9	FICA EXPENSE	FICA rate is 7.65%
10	RETIREMENT EXPENSE	PORS & SCRS employer contribution rates are 21.24% & 18.56% respectively.
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		
14		
15		
16	PRINT AND OFFICE SUPPLIES	
17	MEMBERSHIP AND DUES	
18	MEETINGS AND SEMINARS	Includes hosting of a Tri-County Police Chiefs meeting and/or the SC FBI Group
19	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.
20	VEHICLE MAINTENANCE	Increased based on actual
21	ELECTRIC AND GAS	Increased based on actual. Includes propane. Split 50/50 with Fire Dept.
22	TELEPHONE/CABLE	Incls phone/internet (\$14k), cellular & data cards (\$7k), NCIC line (\$7k) and Charleston County radio fee (\$28k)
23	WATER AND SEWER	
24	IT EQUP, SOFTWARE & SVCS	Police timekeeping (3k) hardware repls (18k), Sonitrol alarm (1k), LawTrac software (4k), Adobe (1k), Pace scheduling module (3k), Power DMS for CALEA (2k), online investigations software (4k), NCIC software annual maint (3k), Code Enforcement Tracking software (5k), Sonitrol alarm monitoring (1k), server warranty (1k), Charleston County MDT license (2.7k) & interagency network IPS (3.7k), new IOP Police App (11k) and misc provision (2k), FY25 includes Alastar MEOC software annual (2.5K), Drone upgrade software FY26+ (\$6K)
25	NON-CAPITAL TOOLS & EQUIPMENT	Tasers and taser cartridges (tasers must be discharged twice/yr to maintain certification) (\$2k), ammunition for shooting range (\$2k), firearm replacements (\$5K) and provision for other small equipment as needed (\$5k). Reduced taser budget by \$3K due to replacement of old tasers included in capital outlay.
26	MAINT & SERVICE CONTRACTS	Incls IOPPD's portion of annual maintenance on Charleston County's MDT (mobile data terminal) system (\$6.5k), elevator maint contract (\$7.5k), janitorial service (\$6k), recurring expenses for pest control, hvac, County stormwater fees and fire protection sys (\$5k) and misc provision as needed (\$15k).
27	MACHINE/EQUIPMENT REPAIR	Non-building expense, blowers, sign post digger
28	UNIFORMS	Normal replacement of uniforms and new staff. FY25 includes custom badge.
29	CLEANING/SANITARY SUPPLY	Building cleaning supplies
30	MEDICAL AND LAB	Increased based on actual and added \$2500 in FY24 to install a Medsafe pharmaceutical dropbox at the PSB.
31	INSURANCE	Forecast 2% annual increase each year. Includes 1/2 cost for underground tanks insurance. Includes a \$5k provision for deductibles
32	RENT AND LEASES	Police copier. Timeclock rental moved to IT account
33	EMPLOYEE TRAINING	Increased based on actual. FY25 + forecast includes \$2,500 field training office tracking system
34	PROFESSIONAL SERVICES	Annual CALEA continuation
35	CONTRACTED SERVICES	
36	MISC. & CONTINGENCY EXP	Increased to allow for increased promotional and recruitment efforts (National Night Out and Community Events)
37	CANINE KENNEL EXPENSES	Includes \$2,500 for food, vet appointment, and kennel maintenance supplies for PD K-9 program

	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 - POLICE DEPARTMENT &amp; BEACH SERVICE OFFICERS - 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 MO)</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															
44		<b>GENERAL FUND BSO WAGES AND FRINGES</b>													
45	10-5710.5002	OVERTIME WAGES	2,894	2,522	2,000	3,101	4,683	-	(2,000)	1,500	(500)	2,000	2,000	2,000	2,000
46	10-5710.5003	PART-TIME WAGES	82,354	82,111	125,000	70,680	120,127	125,000	-	29,480	(95,520)	125,000	125,000	125,000	125,000
47	10-5710.5004	FICA EXPENSE	6,522	6,478	9,716	5,644	9,548	9,716	-	2,370	(7,346)	9,716	9,716	9,716	9,716
50	10-5710.5007	WORKERS COMPENSATION	5,035	4,704	1,920	2,498	4,426	2,498	578	2,343	423	1,920	1,920	1,920	1,920
51		<b>Subtotal BSOs</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>
52		<b>% Increase/(Decrease) from Prior Year</b>	<b>10%</b>	<b>-1%</b>	<b>43%</b>			<b>-1%</b>		<b>-74%</b>		<b>288%</b>			
53															
54															
55		<b>CAPITAL PROJECTS FUND</b>													
56	20-4440.5017	VEHICLE MAINTENANCE	-	-	-	-	-	-	-	-	-	-	-	-	-
57	20-4440.5024	IT EQUIP, SOFTWARE & SVCS	-	-	49,000	-	-	49,000	-	-	(49,000)	-	-	-	-
58	20-4440.5025	NON-CAPITAL TOOLS & EQUIPMENT	1,929	2,755	-	-	-	-	-	-	-	-	-	-	-
59	20-4440.5026	MAINT & SERVICE CONTRACTS	7,804	12,164	62,500	6,403	11,796	62,500	-	62,500	-	92,500	125,000	125,000	165,000
61	20-4440.5084	CONSTRUCTION IN PROGRESS	-	-	-	-	-	-	-	-	-	-	-	-	-
62	20-4440.5085	CAPITAL OUTLAY	83,757	142,791	52,000	66,156	197,874	66,156	14,156	86,250	34,250	80,500	172,000	345,500	142,000
63		<b>TOTAL</b>	<b>93,490</b>	<b>157,709</b>	<b>163,500</b>	<b>72,559</b>	<b>209,669</b>	<b>177,656</b>	<b>14,156</b>	<b>148,750</b>	<b>(14,750)</b>	<b>173,000</b>	<b>297,000</b>	<b>470,500</b>	<b>307,000</b>
64		<b>% Increase/(Decrease) from Prior Year</b>	<b>-93%</b>	<b>69%</b>	<b>75%</b>			<b>9%</b>		<b>-9%</b>		<b>16%</b>	<b>72%</b>	<b>58%</b>	<b>-35%</b>
65															
66		<b>MUNICIPAL ACCOMMODATIONS TAX FUND - POLICE</b>													
67	30-4420.5021	TELEPHONE/CABLE	6,799	9,929	9,000	7,800	11,200	9,000	-	9,000	-	9,000	9,000	9,000	9,000
68	30-4420.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
69	30-4420.5026	MAINT & SERVICE CONTRACTS	11,544	9,762	12,000	4,924	10,255	12,000	-	14,000	2,000	14,000	14,000	14,000	14,000
70	30-4420.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-
71	30-4420.5067	CONTRACTED SERVICES	10,762	14,791	33,000	(4,496)	5,587	33,000	-	60,000	27,000	60,000	60,000	60,000	60,000
72	30-4420.5084	CONSTRUCTION IN PROGRESS	-	-	-	-	-	-	-	-	-	-	-	-	-
73	30-4420.5085	CAPITAL OUTLAY	-	49,546	63,500	103,680	142,152	103,680	40,180	55,000	(8,500)	32,200	68,800	138,200	56,800
74		<b>TOTAL</b>	<b>29,105</b>	<b>84,027</b>	<b>117,500</b>	<b>111,908</b>	<b>169,194</b>	<b>157,680</b>	<b>40,180</b>	<b>138,000</b>	<b>20,500</b>	<b>115,200</b>	<b>151,800</b>	<b>221,200</b>	<b>139,800</b>
75		<b>% Increase/(Decrease) from Prior Year</b>	<b>-85%</b>	<b>189%</b>	<b>304%</b>			<b>34%</b>		<b>17%</b>		<b>-17%</b>	<b>32%</b>	<b>46%</b>	<b>-37%</b>
76															
77		<b>MUNICIPAL ACCOMMODATIONS TAX FUND - PARKING MANAGEMENT AND FRONT BEACH MAINTENANCE</b>													
78	30-5620.5010	PRINT AND OFFICE SUPPLIES	6,231	8,909	20,800	10,153	13,376	20,800	-	-	(20,800)	-	-	-	-
79	30-5620.5013	BANK SERVICE CHARGES	61,276	69,192	70,000	48,351	71,219	70,000	-	-	(70,000)	-	-	-	-
80	30-5620.5020	ELECTRIC AND GAS	41,633	41,633	42,000	21,081	41,937	42,000	-	42,000	-	42,000	42,000	42,000	42,000
81	30-5620.5021	TELEPHONE/CABLE	2,808	2,580	4,000	718	1,973	4,000	-	2,000	(2,000)	2,000	2,000	2,000	2,000
82	30-5620.5022	WATER AND SEWER	4,563	3,487	5,500	1,544	2,581	5,500	-	3,500	(2,000)	3,500	3,500	3,500	3,500
83	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
84	30-5620.5025	NON-CAPITAL TOOLS & EQUIPMENT	12,699	625	8,000	4,750	5,215	8,000	-	3,000	(5,000)	3,000	3,000	3,000	3,000
85	30-5620.5026	MAINT & SERVICE CONTRACTS	26,293	13,845	43,500	-	6,583	43,500	-	28,500	(15,000)	43,500	43,500	43,500	43,500
86	30-5620.5027	MACHINE/EQUIPMENT REPAIR	14,912	9,838	16,000	8,333	8,677	16,000	-	-	(16,000)	16,000	16,000	16,000	16,000
87	30-5620.5041	UNIFORMS	2,087	1,052	5,000	97	854	5,000	-	2,000	(3,000)	2,000	2,000	2,000	2,000
88	30-5620.5054	STREET SIGNS	6,038	7,456	7,500	359	2,422	7,500	-	2,000	(5,500)	2,000	2,000	2,000	2,000
89	30-5620.5062	INSURANCE	923	887	1,100	1,236	1,621	1,236	136	1,800	700	1,836	1,873	1,910	1,948
90	30-5620.5065	PROFESSIONAL SERVICES	1,807	856	2,000	1,776	1,776	2,000	-	-	(2,000)	-	-	-	-

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## CITY OF ISLE OF PALMS - POLICE DEPARTMENT - EXPENDITURE DETAIL - ALL FUNDS

## NOTES

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## GENERAL FUND BSO WAGES AND FRINGES

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OVERTIME WAGES

46

PART-TIME WAGES

Increased PT hourly rate. All BSO and Parking Attendant wages and fringes are covered with transfers in from Tourism Funds

47

FICA EXPENSE

FICA rate is 7.65%

50

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.

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## CAPITAL PROJECTS FUND

56

VEHICLE MAINTENANCE

57

IT EQUIP, SOFTWARE &amp; SVCS

Replace/reconfigure Police Dept servers per VC3 recommendation

58

NON-CAPITAL TOOLS &amp; EQUIPMENT

59

MAINT &amp; SERVICE CONTRACTS

Building maintenance contingency to proactively address issues as needed. Equals 1% (FY23-26) or 2% (FY27+) of PSB insured value. PSB costs are split 50% with Fire Department

61

CONSTRUCTION IN PROGRESS

62

CAPITAL OUTLAY

FY25 incl 1 patrol SUV (\$55K) &amp; 1/2 of PD share for access control system (\$31,250). Forecast periods = 50% of the annual Police Dept capital needs per the 10-yr plan.

63

64

65

66

## MUNICIPAL ACCOMMODATIONS TAX

67

TELEPHONE/CABLE

Comcast service for IOP Connector camera feed. Added new camera facing northbound on Palm, IOP Marina and Sea Cabin Pier.

68

NON-CAPITAL TOOLS &amp; EQUIPMENT

69

MAINT &amp; SERVICE CONTRACTS

Covers pooper scooper stations, supplies and repair/replacements as needed by Animal Control.

70

PROFESSIONAL SERVICES

71

CONTRACTED SERVICES

Provision for Charleston County Sheriff Deputies assistance. Includes additional support cost shared with IOP County Park. Hourly rate increased to \$65/\$77 for holidays from \$47/65.

72

CONSTRUCTION IN PROGRESS

73

CAPITAL OUTLAY

FY25 includes 1 SUV repl (\$55k). Forecast periods = 20% of the annual Police Dept capital needs per the 10-yr plan.

74

75

76

77

78

PRINT AND OFFICE SUPPLIES

Municipal PCI parking management outsourced

79

BANK SERVICE CHARGES

Municipal PCI parking management outsourced

80

ELECTRIC AND GAS

Landscape lighting in Front Beach area

81

TELEPHONE/CABLE

Internet service for Code enforcement tablets (\$2,000).

82

WATER AND SEWER

Irrigation

83

IT EQUIP, SOFTWARE &amp; SVCS

NetCertPro mgt of City-wide traffic camera system, incl maint and add'l cameras at Marina, Breach Inlet and JCLong &amp; Ocean (8k). FY24 forecast based on Veris Maturity Analysis schedule for T2 System SBITA as defined in GASB 96.

84

NON-CAPITAL TOOLS &amp; EQUIPMENT

Provision for surveillance camera replacements if needed (\$3k).

85

MAINT &amp; SERVICE CONTRACTS

Sidewalks (\$5k) parking lot (\$10k), irrig (\$2.5k), lighting (\$2.5k), benches/cans (\$2k), road patch (\$5k), surveill camera maint (\$1.5k).

86

MACHINE/EQUIPMENT REPAIR

Includes annual Parkeon maintenance contract for 18 kiosks

87

UNIFORMS

BSO uniforms

88

STREET SIGNS

Replace Front Beach parking signs as needed.

89

INSURANCE

Property &amp; liability coverage on parking kiosks, lights and fixtures in Front Beach area

90

PROFESSIONAL SERVICES

Municipal PCI parking management outsourced

	A	B	L	M	N	O	P	Q	R	S	T	U	V	W	X
1	Draft 1	CITY OF ISLE OF PALMS - POLICE DEPARTMENT & BEACH SERVICE OFFICERS - EXPENDITURE DETAIL - ALL FUNDS													
2	GL Number	Description	ACTUAL FY22	ACTUAL FY23	BUDGET FY24	YTD As Of 12/31/2023 (6 MO)	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															
4															
91	30-5620.5067	CONTRACTED SERVICES	8,822	16,800	18,000	3,400	7,400	18,000	-	18,000	-	18,000	18,000	18,000	18,000
92	30-5620.5079	MISC. & CONTINGENCY EXP	1,219	7,092	7,500	336	7,318	7,500	-	1,000	(6,500)	7,500	7,500	7,500	7,500
93	30-5620.5085	CAPITAL OUTLAY	5,500	71,051	-	-	-	31,751	31,751	-	-	-	-	-	-
94		<b>TOTAL</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>
95		<b>% Increase/(Decrease) from Prior Year</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>
96															
97															
98		<b>HOSPITALITY TAX</b>													
99	35-4420.5009	DEBT SERVICE - PRINCIPAL	49,973	37,219	38,447	38,447	75,666	38,447	-	39,715	1,268	41,025	42,385	43,788	45,237
100	35-4420.5011	DEBT SERVICE - INTEREST	-	12,627	11,400	11,399	24,026	11,400	-	10,131	(1,269)	8,821	7,468	6,065	4,616
101	35-4420.5024	IT EQUIP, SOFTWARE & SVCS	-	38,126	15,000	12,097	(18,654)	15,000	-	15,000	-	15,000	15,000	15,000	15,000
102	35-4420.5025	NON-CAPITAL TOOLS & EQUIPMENT	2,165	598	2,000	1,021	1,422	2,000	-	2,000	-	2,000	2,000	2,000	2,000
103	35-4420.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-
104	35-4420.5085	CAPITAL OUTLAY	432,755	17,491	57,000	48,907	61,314	57,000	-	88,500	31,500	16,100	34,400	69,100	28,400
105		<b>TOTAL</b>	<b>484,893</b>	<b>106,061</b>	<b>123,847</b>	<b>111,871</b>	<b>143,776</b>	<b>123,847</b>	<b>-</b>	<b>155,346</b>	<b>31,499</b>	<b>82,946</b>	<b>101,253</b>	<b>135,953</b>	<b>95,253</b>
106		<b>% Increase/(Decrease) from Prior Year</b>	<b>939%</b>	<b>-78%</b>	<b>-74%</b>					<b>25%</b>		<b>-47%</b>	<b>22%</b>	<b>34%</b>	<b>-30%</b>
107															
108		<b>STATE ACCOMMODATIONS TAX</b>													
109	50-4420.5025	NON-CAPITAL TOOLS & EQUIPMENT	7,747	12,555	11,000	9,502	18,439	11,000	-	25,000	14,000	7,500	7,500	7,500	7,500
110	50-4420.5026	MAINT & SERVICE CONTRACTS	-	-	-	-	-	-	-	-	-	-	-	-	-
111	50-4420.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-
112	50-4420.5084	CONSTRUCTION IN PROGRESS	-	-	-	-	-	-	-	-	-	-	-	-	-
113	50-4420.5085	CAPITAL OUTLAY	102,363	67,202	53,600	40,659	79,131	53,600	-	82,921	29,321	32,200	68,800	138,200	56,800
114		<b>TOTAL</b>	<b>110,110</b>	<b>79,758</b>	<b>64,600</b>	<b>50,161</b>	<b>97,570</b>	<b>64,600</b>	<b>-</b>	<b>107,921</b>	<b>43,321</b>	<b>39,700</b>	<b>76,300</b>	<b>145,700</b>	<b>64,300</b>
115		<b>% Increase/(Decrease) from Prior Year</b>	<b>-48%</b>	<b>-28%</b>	<b>-41%</b>					<b>67%</b>		<b>-63%</b>	<b>92%</b>	<b>91%</b>	<b>-56%</b>
116															
117		<b>FEDERAL &amp; STATE NARCOTICS</b>													
118	61-4320.5013	BANK SERVICE CHARGES	-	-	-	-	-	-	-	-	-	-	-	-	-
119	61-4320.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
120	61-4320.5041	UNIFORMS	-	-	-	-	-	-	-	-	-	-	-	-	-
121	61-4320.5079	MISC. & CONTINGENCY EXP	-	-	-	-	-	-	-	-	-	-	-	-	-
122	62-4320.5013	BANK SERVICE CHARGES	-	-	-	-	-	-	-	-	-	-	-	-	-
123	62-4320.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
124	62-4320.5041	UNIFORMS	-	-	-	-	-	-	-	-	-	-	-	-	-
125	62-4320.5079	MISC. & CONTINGENCY EXP	-	-	-	-	-	-	-	-	-	-	-	-	-
126		<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
127		<b>% Increase/(Decrease) from Prior Year</b>													
128															
129		<b>VICTIMS FUND</b>													
130	64-4420.5010	PRINT AND OFFICE SUPPLIES	78	91	500	-	-	500	-	500	-	500	500	500	500
131	64-4420.5013	BANK SERVICE CHARGES	-	-	-	-	-	-	-	-	-	-	-	-	-

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CITY OF ISLE OF PALMS - POLICE DEPARTMENT - EXPENDITURE DETAIL - ALL FUNDS

NOTES

2

3

4

91

CONTRACTED SERVICES

Beach recycling collection per contract

92

MISCELLANEOUS

Provision for unanticipated costs.

93

CAPITAL OUTLAY

T2 System SBITA as defined in GASB 96. FY24 forecast based on Veris Maturity Analysis Schedule

94

95

96

97

98

HOSPITALITY TAX

99

DEBT SERVICE - PRINCIPAL

Debt service on Axon body worn and In-car camera system

100

DEBT SERVICE - INTEREST

Debt service on Axon body worn and In-car camera system

101

IT EQUIP, SOFTWARE & SVCS

Police Use-of-Force and De-escalation training software maintenance and repairs as needed (\$3K) & radios (in-car & walkies flash upgrade)(\$12K)

102

NON-CAPITAL TOOLS & EQUIPMENT

Body camera equipment replacements as needed

103

PROFESSIONAL SERVICES

104

CAPITAL OUTLAY

FY25 includes replacement of Patrol SUV (\$55k). Includes UTV for beach services (\$22K) & 1/2 of public safety drone (\$11.5K). Forecast periods = 10% of the annual Police Dept capital needs per the 10-yr plan.

105

106

107

108

STATE ACCOMMODATIONS TAX

109

NON-CAPITAL TOOLS & EQUIPMENT

Body armor as needed (\$7.5k). FY25 includes training room upgrades (\$17.5k)

110

MAINT & SERVICE CONTRACTS

-

111

PROFESSIONAL SERVICES

112

CONSTRUCTION IN PROGRESS

113

CAPITAL OUTLAY

FY25 incl a UTV (\$22K),1/2 of public safety drone (\$11.5K), New Tasers (\$18K) & 1/2 of PD share for access control system (\$31,250). Forecast periods = 20% of the annual Police Dept capital needs per the 10-yr plan

114

115

116

117

FEDERAL & STATE NARCOTICS

118

BANK SERVICE CHARGES

These funds have been closed

119

NON-CAPITAL TOOLS & EQUIPMENT

These funds have been closed

120

UNIFORMS

These funds have been closed

121

MISCELLANEOUS

These funds have been closed

122

BANK SERVICE CHARGES

These funds have been closed

123

NON-CAPITAL TOOLS & EQUIPMENT

These funds have been closed

124

UNIFORMS

These funds have been closed

125

MISCELLANEOUS

These funds have been closed

126

127

128

129

VICTIMS FUND

130

PRINT AND OFFICE SUPPLIES

131

BANK SERVICE CHARGES



	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 - POLICE DEPARTMENT &amp; BEACH SERVICE OFFICERS - 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 MO)</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															
132	64-4420.5014	MEMBERSHIP AND DUES	-	60	100	-	-	100	-	100	-	100	100	100	100
133	64-4420.5021	TELEPHONE/CABLE	493	-	2,600	-	-	2,600	-	2,600	-	2,600	2,600	2,600	2,600
134	64-4420.5041	UNIFORMS	-	-	-	-	-	-	-	-	-	-	-	-	-
135	64-4420.5064	EMPLOYEE TRAINING	-	621	1,500	150	412	1,500	-	1,500	-	1,500	1,500	1,500	1,500
136	64-4420.5079	MISC. & CONTINGENCY EXP	14,197	7,524	2,000	10,275	10,675	10,275	8,275	2,000	-	3,000	3,000	3,000	3,000
137		<b>TOTAL</b>	14,769	8,296	6,700	10,425	11,087	14,975	8,275	6,700	-	7,700	7,700	7,700	7,700
138		<b>% Increase/(Decrease) from Prior Year</b>	<b>937%</b>	<b>-44%</b>	<b>-55%</b>			<b>124%</b>				<b>15%</b>			
139															
140		<b>GRAND TOTAL POLICE &amp; BSOs</b>	<b>3,854,615</b>	<b>4,098,595</b>	<b>4,235,300</b>	<b>2,253,872</b>	<b>4,300,349</b>	<b>4,438,198</b>	<b>202,898</b>	<b>4,428,352</b>	<b>193,052</b>	<b>4,528,895</b>	<b>4,837,320</b>	<b>5,279,829</b>	<b>5,002,958</b>
141		<b>% Increase/(Decrease) from Prior Year</b>	<b>-18%</b>	<b>6%</b>	<b>10%</b>			<b>5%</b>		<b>5%</b>		<b>2%</b>	<b>7%</b>	<b>9%</b>	<b>-5%</b>

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**CITY OF ISLE OF PALMS - POLICE DEPARTMENT - EXPENDITURE DETAIL - ALL FUNDS**

NOTES

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132 MEMBERSHIP AND DUES

133 TELEPHONE/CABLE Add phone for 2nd officer

134 UNIFORMS

135 EMPLOYEE TRAINING

136 MISCELLANEOUS Add provision to cover incidental services for victims, such as towing of victim's car. SC Attorney General-return funds over \$25K. FY25 budget is an average of all years funds were returned.

137

138

139

140

141

	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 - FIRE 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 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															
5	<b>GENERAL FUND - FIRE</b>														
6	10-4510.5001	SALARIES & WAGES	1,870,893	2,207,153	2,266,096	1,035,553	2,081,717	2,236,795	(29,301)	2,643,257	377,161	2,717,268	2,793,351	2,871,565	2,951,969
7	10-4510.5002	OVERTIME WAGES	356,909	385,677	383,060	231,930	430,500	463,860	80,800	442,691	59,631	455,087	467,829	480,928	494,394
8	10-4510.5003	PART-TIME WAGES	5,485	318	20,000	-	-	-	(20,000)	20,000	-	20,000	20,000	20,000	20,000
9	10-4510.5004	FICA EXPENSE	167,513	193,752	204,190	94,891	187,729	206,600	2,410	237,605	33,415	244,215	251,010	257,996	265,177
10	10-4510.5005	RETIREMENT EXPENSE	396,773	505,437	565,851	268,820	520,274	573,619	7,768	658,538	92,687	678,056	696,923	716,318	736,256
11	10-4510.5006	GROUP HEALTH INSURANCE	285,914	309,291	394,469	171,213	333,303	394,469	-	490,032	95,563	516,983	532,493	548,468	564,922
12	10-4510.5007	WORKERS COMPENSATION	98,400	118,669	128,160	90,448	144,681	129,366	1,206	149,303	21,143	153,035	156,861	160,783	164,802
13	10-4510.5008	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-	-	-	-	-	-	-
14	<b>Subtotal FIRE Wages &amp; Fringes</b>		<b>3,181,886</b>	<b>3,720,298</b>	<b>3,961,826</b>	<b>1,892,855</b>	<b>3,698,203</b>	<b>4,004,710</b>	<b>42,884</b>	<b>4,641,425</b>	<b>679,599</b>	<b>4,784,645</b>	<b>4,918,468</b>	<b>5,056,057</b>	<b>5,197,520</b>
15	<b>% Increase/(Decrease) from Prior Year</b>		<b>9%</b>	<b>17%</b>	<b>25%</b>					<b>17%</b>	<b>17%</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>
16															
17	10-4520.5009	DEBT SERVICE - PRINCIPAL	-	3,842	-	-	-	9,411	9,411	10,398	10,398	-	-	-	-
18	10-4520.5010	PRINT AND OFFICE SUPPLIES	5,583	5,996	7,900	3,425	7,050	7,900	-	6,500	(1,400)	6,500	6,500	6,500	6,500
19	10-4520.5011	DEBT SERVICE - INTEREST	-	78	-	-	-	1,239	1,239	653	653	-	-	-	-
20	10-4520.5014	MEMBERSHIP AND DUES	2,204	1,442	2,300	216	942	2,300	-	2,000	(300)	2,300	2,300	2,300	2,300
21	10-4520.5015	MEETINGS AND SEMINARS	542	1,752	3,900	3,025	3,552	3,900	-	3,900	-	3,900	3,900	3,900	3,900
22	10-4520.5016	VEHICLE, FUEL & OIL	26,060	37,154	31,000	16,310	33,842	33,000	2,000	31,000	-	31,000	31,000	31,000	31,000
23	10-4520.5017	VEHICLE MAINTENANCE	59,808	75,952	70,000	32,972	71,398	71,398	1,398	75,000	5,000	75,000	75,000	75,000	75,000
24	10-4520.5020	ELECTRIC AND GAS	44,900	42,654	46,000	23,969	44,539	46,000	-	46,000	-	46,000	46,000	46,000	46,000
25	10-4520.5021	TELEPHONE/CABLE	54,868	60,212	61,000	24,203	56,446	61,000	-	61,000	-	61,000	61,000	61,000	61,000
26	10-4520.5022	WATER AND SEWER	9,984	9,332	13,000	6,669	10,515	13,000	-	13,000	-	13,000	13,000	13,000	13,000
27	10-4520.5024	IT EQUP, SOFTWARE & SVCS	23,188	47,621	91,000	55,410	60,556	91,000	-	35,700	(55,300)	35,700	35,700	35,700	35,700
28	10-4520.5025	NON-CAPITAL TOOLS & EQUIPMENT	7,402	13,512	13,500	1,537	9,005	13,500	-	10,000	(3,500)	5,000	5,000	5,000	5,000
29	10-4520.5026	MAINT & SERVICE CONTRACTS	44,413	39,788	41,000	22,479	42,279	42,279	1,279	41,000	-	41,000	41,000	41,000	41,000
30	10-4520.5027	MACHINE/EQUIPMENT REPAIR	8,092	12,736	15,000	5,314	15,276	15,276	276	15,000	-	15,000	15,000	15,000	15,000
31	10-4520.5041	UNIFORMS	25,326	23,154	44,000	26,601	41,269	44,000	-	44,000	-	44,000	44,000	44,000	44,000
32	10-4520.5044	CLEANING/SANITARY SUPPLY	7,638	9,150	10,000	6,490	10,830	10,830	830	10,000	-	10,000	10,000	10,000	10,000
33	10-4520.5049	MEDICAL AND LAB	24,636	26,535	60,500	12,591	28,287	60,500	-	60,500	-	60,500	60,500	60,500	60,500
34	10-4520.5062	INSURANCE	141,536	153,510	166,000	159,831	244,175	181,431	15,431	207,600	41,600	211,752	215,987	220,307	224,713
35	10-4520.5063	RENT AND LEASES	1,449	1,108	3,000	259	717	3,000	-	2,500	(500)	2,500	2,500	2,500	2,500
36	10-4520.5064	EMPLOYEE TRAINING	22,505	22,682	26,500	15,272	26,463	26,500	-	26,500	-	26,500	26,500	26,500	26,500
37	10-4520.5065	PROFESSIONAL SERVICES	9,315	21,969	32,000	3,412	23,301	32,000	-	32,000	-	32,000	32,000	32,000	32,000
38	10-4520.5079	MISC. & CONTINGENCY EXP	6,186	6,222	9,000	6,035	9,708	9,000	-	9,000	-	9,000	9,000	9,000	9,000
39	10-4520.5080	VOLUNTEER FIRE POINTS	-	-	-	-	-	-	-	-	-	-	-	-	-
40	10-4520.5085	CAPITAL OUTLAY	-	30,994	-	-	-	-	-	-	-	-	-	-	-
41	<b>Subtotal FIRE Operating Expense</b>		<b>525,637</b>	<b>647,395</b>	<b>746,600</b>	<b>426,020</b>	<b>740,150</b>	<b>778,463</b>	<b>31,863</b>	<b>743,251</b>	<b>(3,349)</b>	<b>731,652</b>	<b>735,887</b>	<b>740,207</b>	<b>744,613</b>
42	<b>% Increase/(Decrease) from Prior Year</b>		<b>15%</b>	<b>23%</b>	<b>42%</b>					<b>0%</b>	<b>0%</b>	<b>-2%</b>	<b>1%</b>	<b>1%</b>	<b>1%</b>
44	<b>TOTAL GENERAL FUND FIRE</b>		<b>3,707,523</b>	<b>4,367,693</b>	<b>4,708,426</b>	<b>2,318,875</b>	<b>4,438,353</b>	<b>4,783,173</b>	<b>74,747</b>	<b>5,384,676</b>	<b>676,250</b>	<b>5,516,297</b>	<b>5,654,355</b>	<b>5,796,264</b>	<b>5,942,133</b>
45	<b>% Increase/(Decrease) from Prior Year</b>		<b>10%</b>	<b>18%</b>	<b>27%</b>					<b>14%</b>	<b>14%</b>	<b>2%</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>
46															

CITY OF ISLE OF PALMS - FIRE DEPARTMENT - EXPENDITURE DETAIL - ALL FUNDS

NOTES

5 GENERAL FUND - FIRE

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	Total OT budget is 14% of Regular Pay - 6% of this is scheduled OT, 8% is estimated OT for coverage of vacation & sick time, extra coverage on summer holidays, etc.
8	PART-TIME WAGES	
9	FICA EXPENSE	FICA rate is 7.65%
10	RETIREMENT EXPENSE	PORS & SCRS employer contribution rates are 21.24% & 18.56% respectively.
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. Firefighter rates decreased for calendar year 2023.
13	UNEMPLOYMENT COMPENSATION	
14		
15		
16		
17	DEBT SERVICE - PRINCIPAL	
18	PRINT AND OFFICE SUPPLIES	
19	DEBT SERVICE - INTEREST	
20	MEMBERSHIP AND DUES	Int'l Assoc of Fire Chiefs, Amazon, Costco, Sams, NFPA, SCIAAI, Fire Enginering, EMS Assc, Fire Alarm,
21	MEETINGS AND SEMINARS	Added \$2,400 for Fire Marshal's attendance at State Fire Marshal Conference and State Arson Conference,
22	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.
23	VEHICLE MAINTENANCE	Increased based on actual.,
24	ELECTRIC AND GAS	
25	TELEPHONE/CABLE	Incls phone/internet (\$26k), cellular & data cards (\$8k) and Charleston County radio fee (\$27k)
26	WATER AND SEWER	
27	IT EQUP, SOFTWARE & SVCS	Incls Fire timekeeping (4k), Adobe DC (1k), Chas Co MDT maint contract (3k) and Image Trend records mgt software (5k), Sonitrol alarm (2k), Vector Solutions training software (6k), Vector Solutions Check-it Inventory & Maint software (1.5k), add Vector Solutions scheduling software w/ integration to RMS system (8.6k), First Arriving dashboard software annual subscription (3.6k) and misc provision (1k)
28	NON-CAPITAL TOOLS & EQUIPMENT	Provision for small (<\$5k) equipment as needed.
29	MAINT & SERVICE CONTRACTS	Incls elevator maint (\$6k), bay door maint (\$3k), janitorial service (\$5k), hvac maint (\$5k), recurring expenses for pest control, AED, county stormwater fees, fire supression foam and fire protection system (\$7k) and misc provision as needed (\$15k).
30	MACHINE/EQUIPMENT REPAIR	FY25 includes \$5k for radio battery replacements,
31	UNIFORMS	Incr to allow for a more professionnal standard among all employees. Provides for quick dry summer uniforms. In FY24 added \$12k for uniforms for 6 new Paramedics.,
32	CLEANING/SANITARY SUPPLY	Increased based on actual,
33	MEDICAL AND LAB	Added \$30k in FY24 for paramedic supplies
34	INSURANCE	Forecast 2% annual increase each year. Includes 1/2 cost for underground tanks insurance. Includes a \$5k provision for deductibles. FY25 increased to include coverage for another Medical Director Doctor.
35	RENT AND LEASES	Fire Dept copier. Timeclock rental moved to IT account
36	EMPLOYEE TRAINING	Increased to allow for bringing in outside trainers
37	PROFESSIONAL SERVICES	Incls annual req'd testing for aerials and engine pumps (\$6k). Added \$6k to outsource annual firehose testing. Added \$20k for medical control officer req'd by SCDHEC.
38	MISC. & CONTINGENCY EXP	Added \$2,000 for fire prevention materials, kids helmets, etc.,
39	VOLUNTEER FIRE POINTS	
40	CAPITAL OUTLAY	GASB 96 Software Subscription SBITA,
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45		
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	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 - FIRE 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 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															
47	<b>CAPITAL PROJECTS</b>														
48	20-4540.5009	DEBT SERVICE - PRINCIPAL	-	-	-	-	-	-	-	-	-	-	-	-	-
49	20-4540.5011	DEBT SERVICE - INTEREST	-	-	-	-	-	-	-	-	-	-	-	-	-
50	20-4540.5017	VEHICLE MAINTENANCE	-	-	-	-	-	-	-	-	-	-	-	-	-
51	20-4540.5025	NON-CAPITAL TOOLS & EQUIPMENT	24,713	13,078	-	20,674	13,896	20,674	20,674	-	-	12,500	12,500	12,500	12,500
52	20-4540.5026	MAINT & SERVICE CONTRACTS	3,463	34,160	124,620	18,172	37,125	124,620	-	222,160	97,540	158,160	286,321	286,321	286,321
53	20-4540.5063	RENT AND LEASES	-	-	-	-	-	-	-	-	-	-	-	-	-
54	20-4540.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-
55	20-4540.5084	CONSTRUCTION IN PROGRESS	-	-	-	-	-	-	-	-	-	-	-	-	-
56	20-4540.5085	CAPITAL OUTLAY	1,479,680	173,862	206,000	57,236	176,156	206,000	-	56,250	(149,750)	1,305,000	65,500	933,500	77,000
57		<b>TOTAL</b>	<b>1,507,856</b>	<b>221,100</b>	<b>330,620</b>	<b>96,082</b>	<b>227,178</b>	<b>351,294</b>	<b>20,674</b>	<b>278,410</b>	<b>(52,210)</b>	<b>1,475,660</b>	<b>364,321</b>	<b>1,232,321</b>	<b>375,821</b>
58		<b>% Increase/(Decrease) from Prior Year</b>	<b>-3%</b>	<b>-85%</b>	<b>-78%</b>					<b>-16%</b>	<b>-16%</b>	<b>430%</b>	<b>-75%</b>	<b>238%</b>	<b>-70%</b>
59															
60	<b>MUNICIPAL ACCOMMODATIONS TAX</b>														
61	30-4520.5009	DEBT SERVICE - PRINCIPAL	93,957	81,449	82,752	82,752	82,752	82,752	-	84,076	1,324	85,421	86,788	88,177	89,588
62	30-4520.5011	DEBT SERVICE - INTEREST	-	12,508	11,205	11,205	11,205	11,205	-	9,881	(1,324)	8,536	7,169	5,780	4,369
63	30-4520.5025	NON-CAPITAL TOOLS & EQUIPMENT	24,930	2,807	-	-	2,774	-	-	-	-	-	-	-	-
64	30-4520.5026	MAINT & SERVICE CONTRACTS	-	-	-	525	525	525	525	-	-	-	-	-	-
65	30-4520.5084	CONSTRUCTION IN PROGRESS	-	-	-	-	-	-	-	-	-	-	-	-	-
66	30-4520.5085	CAPITAL OUTLAY	149,178	86,730	156,000	10,082	96,813	156,000	-	183,000	27,000	522,000	26,200	373,400	30,800
67		<b>TOTAL</b>	<b>268,065</b>	<b>183,494</b>	<b>249,957</b>	<b>104,564</b>	<b>194,068</b>	<b>250,482</b>	<b>525</b>	<b>276,957</b>	<b>27,000</b>	<b>615,957</b>	<b>120,157</b>	<b>467,357</b>	<b>124,757</b>
68		<b>% Increase/(Decrease) from Prior Year</b>	<b>58%</b>	<b>-32%</b>	<b>-7%</b>					<b>11%</b>	<b>11%</b>	<b>122%</b>	<b>-80%</b>	<b>289%</b>	<b>-73%</b>
69															
70	<b>HOSPITALITY TAX</b>														
71	35-4520.5025	NON-CAPITAL TOOLS & EQUIPMENT	26,958	25,023	80,000	53,141	68,279	80,000	-	71,500	(8,500)	54,000	54,000	54,000	54,000
72	35-4520.5085	CAPITAL OUTLAY	27,550	133,859	176,000	23,239	157,098	176,000	-	126,000	(50,000)	261,000	13,100	186,700	15,400
73		<b>TOTAL</b>	<b>54,508</b>	<b>158,882</b>	<b>256,000</b>	<b>76,380</b>	<b>225,377</b>	<b>256,000</b>	<b>-</b>	<b>197,500</b>	<b>(58,500)</b>	<b>315,000</b>	<b>67,100</b>	<b>240,700</b>	<b>69,400</b>
74		<b>% Increase/(Decrease) from Prior Year</b>	<b>-68%</b>	<b>191%</b>	<b>370%</b>					<b>-23%</b>	<b>-23%</b>	<b>59%</b>	<b>-79%</b>	<b>259%</b>	<b>-71%</b>
75															
76	<b>FIRE DEPARTMENT 1% FUND</b>														
77	40-4520.5013	BANK SERVICE CHARGES	48	63	70	24	48	70	-	70	-	70	70	70	70
78	40-4520.5014	MEMBERSHIP AND DUES	-	-	6,500	-	-	6,500	-	-	(6,500)	6,500	6,500	6,500	6,500
79	40-4520.5021	TELEPHONE/CABLE	5,623	5,680	6,100	2,459	5,392	6,100	-	6,100	-	6,100	6,100	6,100	6,100
80	40-4520.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
81	40-4520.5041	UNIFORMS	-	-	-	-	-	-	-	-	-	-	-	-	-
82	40-4520.5062	INSURANCE	163,749	188,600	193,630	205,797	214,606	209,147	15,517	211,200	17,570	211,200	211,200	211,200	211,200
83	40-4520.5079	MISC. & CONTINGENCY EXP	275	3,240	2,000	1,803	2,061	2,000	-	2,000	-	2,000	2,000	2,000	2,000
84		<b>TOTAL</b>	<b>169,695</b>	<b>197,584</b>	<b>208,300</b>	<b>210,084</b>	<b>222,107</b>	<b>223,817</b>	<b>15,517</b>	<b>219,370</b>	<b>11,070</b>	<b>225,870</b>	<b>225,870</b>	<b>225,870</b>	<b>225,870</b>
85		<b>% Increase/(Decrease) from Prior Year</b>	<b>9%</b>	<b>16%</b>	<b>23%</b>					<b>5%</b>	<b>5%</b>	<b>3%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>
86															
87	<b>STATE ACCOMMODATIONS TAX</b>														
88	50-4520.5009	DEBT SERVICE - PRINCIPAL	82,956	80,957	82,439	-	-	82,439	-	83,947	1,509	85,483	87,048	88,641	90,263

Y	Z
1	<b>CITY OF ISLE OF PALMS - FIRE DEPARTMENT - EXPENDITURE DETAIL - ALL FUNDS</b>
2	<b>NOTES</b>
3	
47	<b>CAPITAL PROJECTS</b>
48	DEBT SERVICE - PRINCIPAL
49	DEBT SERVICE - INTEREST
50	VEHICLE MAINTENANCE
51	NON-CAPITAL TOOLS & EQUIPMENT      FY24 included unbudgeted purchase of Body Armor for Firefighters
52	MAINT & SERVICE CONTRACTS      Includes provision for facility maintenance at PSB and Station #2. Equals 1% of insured building values for (FY23-26) and 2% for FY27+. FY25 includes elevation repair for Station 2 (\$64K) and HVAC replacement as needed (\$30k)
53	RENT AND LEASES      FY20 included rental of construction/office trailer for use during PSB Fire Dept renovation
54	PROFESSIONAL SERVICES
55	CONSTRUCTION IN PROGRESS
56	CAPITAL OUTLAY      FY25 includes Jaws of Life equipment -City's portion -5% (\$6K), equipment for accident extrications (\$10K), Door access controls at PSB (\$31,250)and two portable deck guns (\$9K) . Forecast periods = 50% of annual Fire Dept expenses per the 10-year cap plan.
57	
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60	<b>MUNICIPAL ACCOMMODATIONS TAX</b>
61	DEBT SERVICE - PRINCIPAL      Debt service for new Fire engine,
62	DEBT SERVICE - INTEREST      Debt service for new Fire engine,
63	NON-CAPITAL TOOLS & EQUIPMENT      -
64	MAINT & SERVICE CONTRACTS
65	CONSTRUCTION IN PROGRESS
66	CAPITAL OUTLAY      FY25 includes 1/3 of local share new Rescue Boat (\$100K), Sea-Doo Jet Ski (\$18K), and Door access controls for Station No. 2 (\$65K). Forecast periods = 20% of the annual Fire Dept capital needs per the 10-yr plan.
67	
68	
69	
70	<b>HOSPITALITY TAX</b>
71	NON-CAPITAL TOOLS & EQUIPMENT      Annual provision for bunker gear \$45,000- this covers all personal protective equipment and accounts for new policy of 2 sets of gear for each employee, and 6 new paramedics. Provison for hose & appliances \$9,000 to cover requirements for automatic aid. Includes training room technologies (\$17.5K)
72	CAPITAL OUTLAY      FY25 includes replacement of ATV for beach patrol (\$26K) and 1/3 of local share new Rescue Boat (\$100K). Forecast periods = 10% of Fire Dept 10-yr cap plan.
73	
74	
75	
76	<b>FIRE DEPARTMENT 1% FUND</b>
77	BANK SERVICE CHARGES      FD1% Fund
78	MEMBERSHIP AND DUES      FD1% Fund
79	TELEPHONE/CABLE      FD1% Fund
80	NON-CAPITAL TOOLS & EQUIPMENT      FD1% Fund
81	UNIFORMS      FD1% Fund
82	INSURANCE      FD1% Fund. This line item includes contributions to the Fireman's Retirement Fund
83	MISCELLANEOUS      FD1% Fund
84	
85	
86	
87	<b>STATE ACCOMMODATIONS TAX</b>
88	DEBT SERVICE - PRINCIPAL      Debt service for new 75' ladder truck

	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 - FIRE 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 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															
89	50-4520.5011	DEBT SERVICE - INTEREST	8,959	10,958	9,476	-	-	9,476	-	7,967	(1,509)	6,431	4,867	3,274	1,652
90	50-4520.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
91	50-4520.5026	MAINT & SERVICE CONTRACTS	-	-	-	-	-	-	-	-	-	-	-	-	-
92	50-4520.5084	CONSTRUCTION IN PROGRESS	-	-	-	-	-	-	-	-	-	-	-	-	-
93	50-4520.5085	CAPITAL OUTLAY	115,596	44,116	20,000	-	25,293	20,000	-	153,250	133,250	522,000	26,200	373,400	30,800
94		<b>TOTAL</b>	<b>207,511</b>	<b>136,031</b>	<b>111,915</b>	<b>-</b>	<b>25,293</b>	<b>111,915</b>	<b>-</b>	<b>245,165</b>	<b>133,250</b>	<b>613,915</b>	<b>118,115</b>	<b>465,315</b>	<b>122,715</b>
95		<b>% Increase/(Decrease) from Prior Year</b>	<b>-50%</b>	<b>-34%</b>	<b>-46%</b>					<b>119%</b>	<b>119%</b>	<b>150%</b>	<b>-81%</b>	<b>294%</b>	<b>-74%</b>
96															
97		<b>GRAND TOTAL FIRE</b>	<b>5,915,157</b>	<b>5,264,784</b>	<b>5,865,218</b>	<b>2,805,985</b>	<b>5,332,377</b>	<b>5,976,681</b>	<b>111,463</b>	<b>6,602,078</b>	<b>736,860</b>	<b>8,762,699</b>	<b>6,549,917</b>	<b>8,427,827</b>	<b>6,860,695</b>
98		<b>% Increase/(Decrease) from Prior Year</b>	<b>2%</b>	<b>-11%</b>	<b>-1%</b>					<b>13%</b>	<b>13%</b>	<b>33%</b>	<b>-25%</b>	<b>29%</b>	<b>-19%</b>
99															

	Y	Z
1	<b>CITY OF ISLE OF PALMS - FIRE DEPARTMENT - EXPENDITURE DETAIL - ALL FUNDS</b>	
2	NOTES	
3		
89	DEBT SERVICE - INTEREST	Debt service for new 75' ladder truck
90	NON-CAPITAL TOOLS & EQUIPMENT	
91	MAINT & SERVICE CONTRACTS	
92	CONSTRUCTION IN PROGRESS	
93	CAPITAL OUTLAY	FY25 includes door access controls at PSB (\$31,250), 1/3 of local share new Rescue Boat (\$100K) and training mannequins (\$22K). Forecast periods = 20% of the annual Fire Dept capital needs per the 10-yr plan.
94		
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