



Special City Council – Workshop
5:00 p.m., Tuesday, May 14, 2024
City Hall
Council Chambers
1207 Palm Boulevard, Isle of Palms, SC

Public Comment:

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

Agenda

1. **Call to Order** and acknowledgement that the press and public were duly notified of the meeting in accordance with the Freedom of Information Act.
2. **Citizens' Comments** – Citizens must state their name and address. All comments will have a time limit of three (3) minutes.
3. **Special Presentations**
Presentation from MPS and Trident Construction regarding City Hall building assessment, renovation and expansion options to consider [Pgs. 3-141]
4. **Dashboard of City Operations and Short-Term Rental Report** [Pgs.142- 143]
5. **Departmental Reports** [Pgs. 144-166]
6. **Strategic Plan Policy Initiatives and Priorities**
Mission Statement: To be the most sustainable, family-friendly beach community in South Carolina.
Vision Statement: To be a welcoming, environmentally conscious, and resilient coastal community committed to enhancing the quality of life for those who come here to live, work and play.
 - a. **Livability**
 - i. Discussion of recommendations from the Public Safety Committee for new noise ordinance [Pgs. 167-173]
 - b. **Environmental**
 - c. **Public Services**
 - i. Discussion of coyote management [Pgs. 174-207]
 - ii. Discussion of Planning Commission recommendations regarding stormwater management [Pgs. 208-214]



d. Personnel

Discussion of proposal for 48/96-hour shift rotation for Fire Department [Pgs. 215-226]

e. Other items for discussion

- i. Discussion of changes to marina shared parking layout
- ii. Discussion of implementing fees on marina shared parking lot and new right of way parking along marina entrance
- iii. Discussion of Charleston County CTC Program funding requests for FY25 [Pgs. 227-229]
- iv. Discussion of resolution for council participation in the state insurance benefits program [Pgs. 230-231]

7. Financial Review

- a. Financial Statements and project worksheets [Pgs. 232-245]
- b. Discussion of grants received and in process [Pg. 246]
- c. Discussion of proposed FY25 budget [Pgs. 247-331]

8. Procurement

9. Capital Projects Update [Pgs.332-335]

- a. Drainage
 - i. Phase 3 Drainage – Outfalls at 30th, 36th and 41st Avenue
 - ii. Waterway Boulevard Multi-use Path Elevation Project
 - iii. Sea Level Rise Adaptation Plan
- b. IOP Marina
 - i. Public Dock Rehabilitation & Greenspace
 - ii. IOP Marina “T” Dock Repairs
 - iii. Marina Dredging
- c. Beach Maintenance & Access Improvements
 - i. IOP County Park Emergency Vehicle Access
 - ii. Beach Access Paths Improvements
 - iii. Beach Restoration
- d. Buildings & Facilities
 - i. Fire Department Exhaust Systems for Fire Stations 1 & 2
 - ii. City Hall Renovation
 - iii. Dog Park Improvements
 - iv. Undergrounding Power Lines
 - v. SCDOT Palm Boulevard Bike, Pedestrian and Parking Enhancements
 - vi. 21st Avenue sidewalk repair and extension

10. Legislative Report

11. Miscellaneous – Next Special City Council Workshop – 5:00 p.m., June 18, 2024

12. Adjournment



Isle of Palms City Hall Assessment

May 2024





May 01, 2024

City of Isle of Palms
1207 Palm Boulevard
Isle of Palms, SC 29451

RE: IOP City Hall Assessment

Dear IOP Council Members:

Trident Construction and a team of consultants performed a thorough investigation and assessment of the existing Isle of Palms City Hall building. The assessment included a detail look into the structural, building envelope, mechanical, electrical, plumbing and programming layout requirements.

The existing City Hall of approximately 8,000 SF was originally constructed in 1991, to house the Police Department after Hurricane Hugo. The building currently operates as the General Government and Building Department. City Hall is made up of wood framed construction on top of round wooden piles of undetermined length with wood roof trusses composed of a mixture of flat and shingle roofs. The attic was constructed as vented with insulation installed in the horizontal chords of the trusses. The building was renovated with new vinyl siding over rigid insulation to cover up the original wood siding which is still in place behind the vinyl. During the review and assessment, many options were considered and are presented within this report as noted below:

- » Current Building only Appraisal costs
- » Building Envelope Assessment – Applied Building Sciences
- » Structural Engineering Assessment – Atlantic Engineering
- » Mechanical, Plumbing and Electrical System Assessment – MECA and GWA engineers
- » Exterior and Interior Assessment – MPS Architecture
- » Building Programming Spreadsheet Requested vs Existing – MPS Architecture
- » Building use and Renovation Options
 - » Renovation of Existing Building with no Additions
 - » Apartment Study – turning existing space into 8 housing units
 - » Existing Building Plus Addition A
 - » Existing Building Plus Addition B
 - » New 3 story Building on Existing Site
 - » New Building on Public Works Site Option A
 - » New Building on Public Works Site Option B

EXECUTIVE SUMMARY

BUILDING ENVELOPE

The existing City Hall Building was observed to not have any vapor barrier below the sub floor within the crawl space, as well as the open vented soffit framing open direct into the attic space allowing hot humid salt air to infiltrate the building envelope. Various locations within the exterior stairs and railings were deteriorated and need to be replaced. Water was observed draining out of the horizontal laps of the vinyl siding near the stairwells.

Trident Construction, LLC

2245 Technical Parkway • North Charleston, SC 29406 | P.O. Box 60939 • North Charleston, SC 29419-0939
PHONE 843.572.7600 FAX 843.764.1704 EMAIL tcc@tridentconstruction.com



STRUCTURE

The structural inspection did not find any widespread deterioration within the roof framing, floor framing, or wall framing. The exterior stairs and handrails need to be replaced for regained structural integrity. The existing piles and wood shearwalls are deemed insufficient to withstand the addition of a vertical floor addition over the existing space.

MECHANICAL

During the Mechanical assessment, one of the condensers was iced over and not operating properly. Outside Air Units need to be added in to address the need for outdoor air to properly maintain building pressure and reduce infiltration into the building. Several of the AHU's and Condensers had been previously replaced; however, the 7.5 ton system on the 1st floor appears to be 7 ½ years old and a 2015 AHU on the 2nd floor are among the two newer systems. Due to the life expectancy of the other units and including these, it is recommended that the HVAC systems be replaced and incorporated with new Dedicated Outdoor Air Units and utilize coastal protection coatings to increase the life expectancy and longevity given the building location.

PLUMBING

The plumbing assessment discovered that the existing water heater, 50 gallon whirlpool, is approximately 23 years old. The current size of the water entering the building is adequate for the existing number of fixtures, but would need to be increased if any additional fixtures are added during renovation. It is recommended that all fixtures be replaced, a new hot water heater and recirculation pump be installed, and all of the water lines below the crawl space be properly insulated. Currently, there is no sprinkler system and it is recommended to provide a delegated design wet sprinkler system to meet current code requirements.

ELECTRICAL

The electrical systems overall appear to be in working order; however, much of the gear and devices on the exterior look to be in poor condition due to the exposure to the salt air. It is recommended that the existing 500A 1992 Panel be replaced with a new 600A service into the building. The existing generator should be upgraded to have an automatic transfer switch as well as a steel platform to accommodate maintenance on the Generator. Replace all existing outlets and switches with new ones as well as the light fixtures with new energy efficient LED's. All exterior fixtures and / or gear should be manufactured to withstand coastal conditions with proper NEMA rated panels and weatherproof gaskets. It is also recommended to provide a new fire alarm system.

INTERIORS

Related to the interior assessment, the existing ceilings are in bad shape with old and/or existing water spots and are not in compliance with new seismic connection requirements. The flooring has reached the end of its life cycle and recommend replacing. Interior walls and doors are in good condition, plastic laminate casework is also in decent condition. The multiple break rooms and cut up office space is not a very efficient use of space. The existing elevator appears to be the original hydraulic elevator when the building was built, and needs to be refurbished or replaced. Bathrooms do not appear to meet all required ADA standards. Exterior windows show signs of prior and/or continued water intrusion. Recommended to replace glazing units with new impact rated windows and secondary shutter protection.

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The current building program works tightly within the existing 8,000 SF. Based on conversations with current staff members and utilizing the work space for efficiency, approximately 13,000 SF would be recommended to accommodate the offices and work spaces. Through this exercise, several options have been created to provide the City with the best value and utilization of space.

UPGRADE OPTIONS AND RECOMMENDATIONS

Renovation of existing Building with No Additions

- » 8,069 SF Existing
- » Full Re-skin back to sheathing, Air Barrier (crawl space, walls, roof)
- » New windows and Roofing, Flashing, insulation, etc.
- » New MEP systems, added fire alarm, and sprinkler
- » New structural framing at exterior stairs and entrance
- » New Elevator and Shaft
- » New finishes, floors, casework, doors, ceilings
- » Revised wall and room layouts
- » \$450/ SF = \$3,631,050

Apartment Study – turning existing space into 8 housing units

- » 8,069 SF Existing
- » Full Re-skin back to sheathing, Air Barrier (crawl space, walls, roof)
- » New windows and Roofing, Flashing, insulation, etc.
- » New MEP systems, added fire alarm, and sprinkler
- » New structural framing at exterior stairs and entrance
- » New Elevator and Shaft
- » New finishes, floors, casework, doors, ceilings
- » Revised wall and room layouts
- » \$450 / SF = \$3,631,050

New Work Force House Apartment Building on Another Lot

- » 10,000 SF
- » \$330 / SF = \$3,300,000

Existing Building Plus Addition A

- » 8,060 SF Existing / 3,680 SF New (11,740 SF Total)
- » \$500 / SF + \$575 / SF = \$5,747,050

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Existing Building Plus Addition B

- » 7,930 SF Existing / 3,600 SF New (11,530 SF Total)
- » \$450 / SF + \$575 / SF = \$5,638,500

New 2 story Building on Existing Site

- » 11,530 SF New
- » \$550 / SF = \$6,341,500

New 3 story Building on Existing Site

- » 21,970 SF New
- » \$550 / SF = \$12,083,500

Public Works Site A

- » 17,000 SF with 40 Parking Spaces
- » \$550 / SF = \$9,350,000
- » Demo existing Public Works = \$150,000
- » New Public Works Facility = \$4,500,000
- » Sitework = \$500,000
- » Total = \$14,500,000

Public Works Site B

- » 17,000 SF with 39 Parking Spaces
- » \$550 / SF = \$9,350,000
- » Demo existing Public Works = \$150,000
- » New Public Works Facility = \$4,500,000
- » Sitework = \$500,000
- » Total = \$14,500,000

Sincerely,

A handwritten signature in blue ink, appearing to read "John Edward Griffith", is written over the printed name.

Trident Construction
John Edward Griffith
Senior Project Manager

Trident Construction, LLC

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TABLE OF CONTENTS



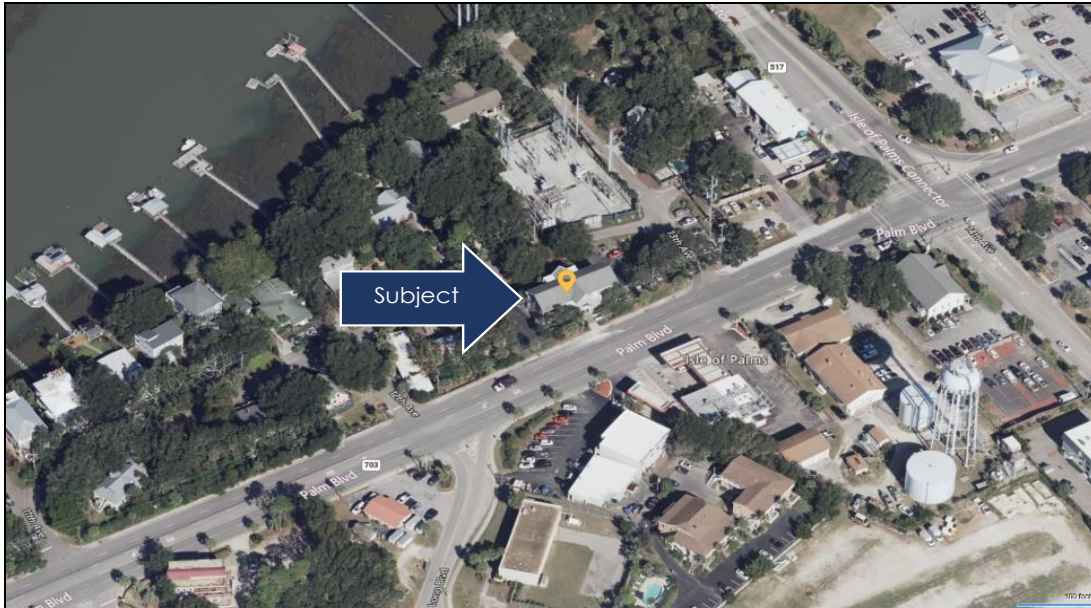
SECTION ONE / Current Building Only - Appraisal Costs	6
SECTION TWO / Building Envelope Assessment – Applied Building Sciences	38
SECTION THREE / Structural Engineering Assessment – Atlantic Engineering	42
SECTION FOUR / Mechanical, Plumbing, and Electrical System Assessment – MECA and GWA Engineers	55
SECTION FIVE / Exterior and Interior Assessment – MPS Architects	71
SECTION SIX / Building Programming Spreadsheet Requested verses Existing – MPS Architects	110
SECTION SEVEN / Building Use and Renovation Options	112
Renovation of Existing Building with No Additions	
Apartment Study – Turning Existing Space into 8 Housing Units	
Existing Building Plus Addition A	
Existing Building Plus Addition B	
New 3-Story Building on Existing Site	
New Building on Public Works Site Option A	
New Building on Public Works Site Option B	



SECTION ONE

CURRENT BUILDING ONLY - APPRAISAL COSTS

APPRAISAL REPORT OF:
**THE ISLE OF PALMS CITY HALL AT 1207 PALM BOULEVARD
ISLE OF PALMS, CHARLESTON COUNTY, SOUTH CAROLINA**



Charleston County TMS#568-08-00-003

PREPARED FOR:
Chris Burrell
Trident Construction
2245 Technical Parkway
North Charleston, SC 29406

DATE OF VALUATION:
November 14, 2023

PREPARED BY:
J. Follin Smith, Jr., MAI, SRA
Smith Appraisal Group, LLC
PO Box 31253 | Isle of Palms, SC 29417

Smith Appraisal Group, LLC
PO Box 31253
Charleston, SC 29417
(843) 469-9428



November 20, 2023

Chris Burrell
Trident Construction
2245 Technical Parkway
North Charleston, SC 29406

Re: Appraisal Report of
The Isle of Palms City Hall at 1207 Palm Boulevard
City of Isle of Palms, Charleston County, South Carolina

Dear Mr. Burrell:

At your request, I have prepared an appraisal of the above referenced improvements. The building is a 7,064 square foot public building with exterior stairways, decking, and ramps. I inspected the subject property on November 14, 2023. The purpose of this appraisal is to determine the market value of the improvements only for compliance with the "50% rule". I have appraised the fee simple estate.

Photographs and sketches of the subject building are included for reference.

I have been asked to appraise the market value of the subject *improvements only* with no consideration of land value. It is my conclusion that the market value of *the vertical building and attached improvements only* at 1207 Palm Boulevard, City of Isle of Palms, Charleston County, South Carolina as of November 14, 2023, is:

**One Million Seven Hundred Sixty-Five Thousand Dollars
(\$1,765,000)**

The intended use of this appraisal is to establish market value for the improvements only to ensure compliance with the "50% rule." This appraisal was prepared for Trident Construction with an additional intended user being the City of Isle of Palms for the sole purpose of estimating the market value of the subject *improvements only* as of the date of my inspection. *Because this estimate does not include the underlying land value, it cannot be relied on for determining the overall value of the subject property for any other purpose whatsoever.*

The attached report reflects the market value of the subject property as of the effective date of this appraisal. In the course of my appraisal work, I have interviewed numerous market participants regarding the impact that current events have on the subject's segment of the market, and this is reflected throughout this report through use of the most current market data, available comparables, and continued discussions with market participants.

EMAIL follin@sagcharleston.com | WEB www.theSmithAppraisalGroup.com

Chris Burrell
November 20, 2023
Page 2

I certify that this appraisal was made in conformity with the requirements of the Code of Professional Ethics of the Appraisal Institute and the Uniform Standards of Professional Appraisal Practice (USPAP) of the Appraisal Foundation.

I further certify to the best of my knowledge and belief, that the statements and opinions contained herein are full, true, and correct and that this appraisal is subject to the attached Certificate of Appraisal and Statement of Limiting Conditions. I further certify that I have no interest in the subject property and that neither the employment to make this appraisal nor the compensation are contingent upon the appraised value.

Thank you for allowing me the opportunity to provide this service. Please do not hesitate to contact me with any questions.

Respectfully submitted,



J. Follin Smith, Jr., MAI, SRA

South Carolina Certified General Real Estate Appraiser CG 5314

23-093

TABLE OF CONTENTS

SCOPE OF THE APPRAISAL..... 5
 Property Inspection..... 5
 Approaches to Value..... 5

PURPOSE OF THE APPRAISAL..... 6

INTENDED USE OF THE APPRAISAL..... 6

DESCRIPTION OF THE IMPROVEMENTS..... 9

COST APPROACH..... 22

EXPOSURE & MARKETING TIME 24

GENERAL ASSUMPTIONS AND LIMITING CONDITIONS..... 25

CERTIFICATE OF APPRAISAL 27

ADDENDUM 28
 APPRAISER'S QUALIFICATIONS 29

SCOPE OF THE APPRAISAL

The purpose of this appraisal is to determine the market value of the subject improvements only to ensure compliance with the “50% rule.”

The scope of the appraisal requires compliance with the Uniform Standards of Professional Appraisal Practice (USPAP) authored by the Appraisal Standards Board of the Appraisal Foundation and the Standards of Professional Appraisal Practice adopted by the Appraisal Institute. The standards contain binding requirements and specific guidelines that address the procedures to be followed in developing a real estate appraisal, analysis, or opinion of value. The Uniform Standards set the requirements to communicate the appraiser’s analyses, opinions, and conclusions in a manner that will be meaningful and not misleading to the intended user(s).

Property Identification

I identified the subject property through public records, discussions with the owner, and verification with public servants.

Property Inspection

I inspected the subject improvements on November 14, 2023. In doing so, I measured the exterior of the building, inspected the interior, and recorded salient features. I did not inspect the foundation, verify safe operation of mechanical systems, or inspect any part of the building obscured by personal property, walls, or heavy vegetation. I am not inspector and a property inspection report was not made available to me. Therefore, this appraisal is performed under the assumption that the subject building is structurally sound and mechanical systems are functioning safely. Still, any obvious defects have been reported.

I lack the knowledge and experience with respect to the detection and measurement of hazardous substances, unstable soils, or freshwater wetlands. Therefore, this assignment does not cover the presence or absence of such substances as discussed in the Limiting Conditions section of this report. However, any visual or obviously known problems affecting the property will be reported and their impact on the value will be discussed.

Approaches to Value

There are three approaches to value: the cost, sales comparison, and income capitalization approaches. Only the cost approach to value has been utilized in this appraisal report. Because buildings do not typically sell or lease independently of the underlying land, the omission of the sales comparison and income capitalization approaches has not resulted in a misleading indication of value.

Cost Approach

In order to develop an opinion of value for the subject utilizing the cost approach, I relied on the Marshall Valuation Service. I estimated the effective age of the subject improvements during my inspection. These estimates were used to calculate the depreciated cost of the subject improvements. This is an appropriate and accepted method to determine the market value of the improvements, which does not include the underlying land value.

Because I have appraised the subject improvements only, I have not made a determination of highest and best use, which by its nature, includes an estimate of the highest return to *the land*.

PURPOSE OF THE APPRAISAL

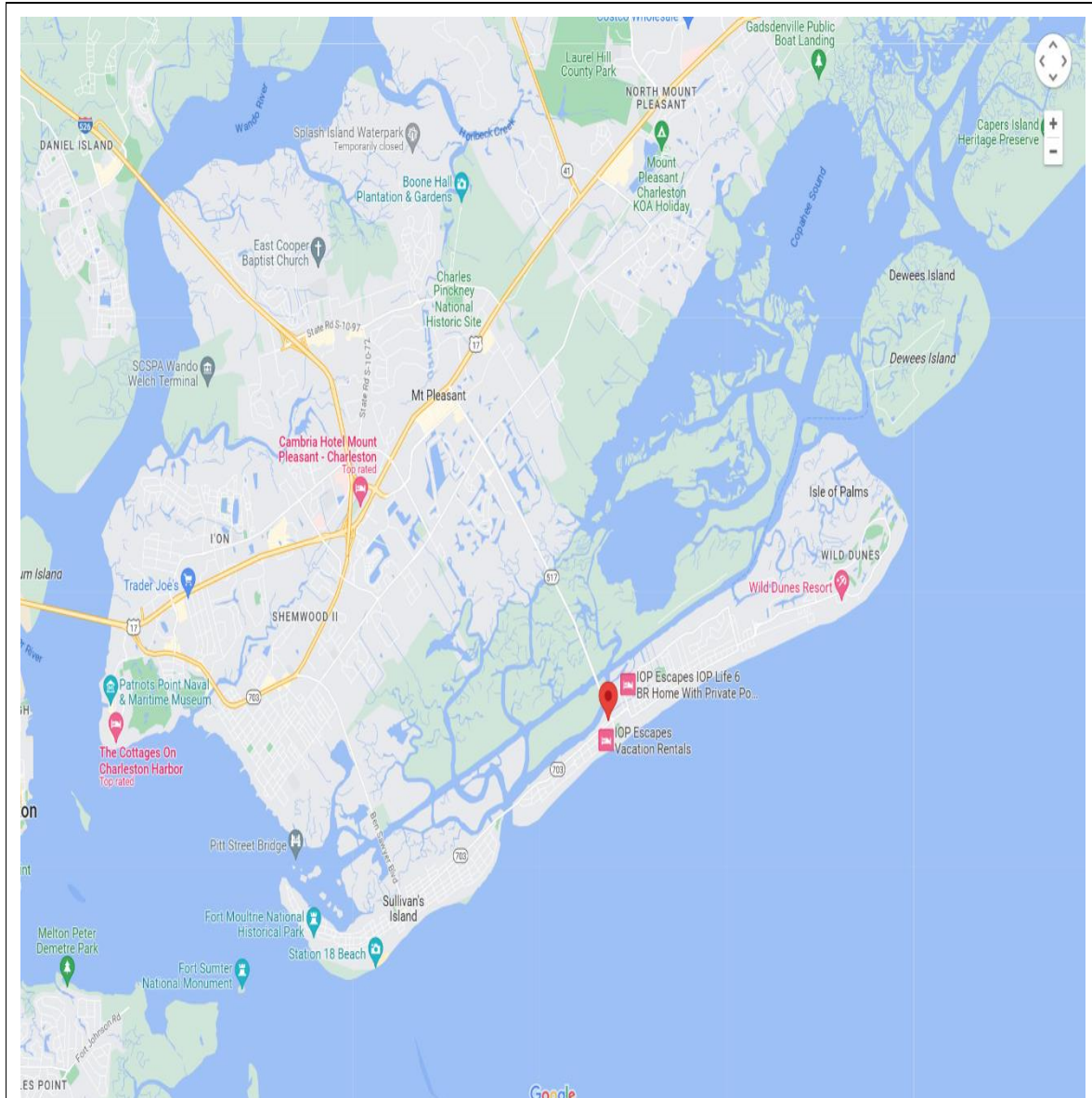
The purpose of this appraisal is to estimate the market value of the subject improvements only. **Market value** means the most probable price which a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller each acting prudently and knowledgeably, and assuming the price is not affected by undue stimulus. Implicit in this definition is the consummation of a sale as of a specified date and the passing of title from seller to buyer under conditions whereby:

- (1) Buyer and seller are typically motivated;
- (2) Both parties are well informed or well advised, and acting in what they consider their own best interests;
- (3) A reasonable time is allowed for exposure in the open market;
- (4) Payment is made in terms of cash in U.S. dollars or in terms of financial arrangements comparable thereto; and
- (5) The price represents the normal consideration for the property sold unaffected by special or creative financing or sales concessions granted by anyone associated with the sale. ¹

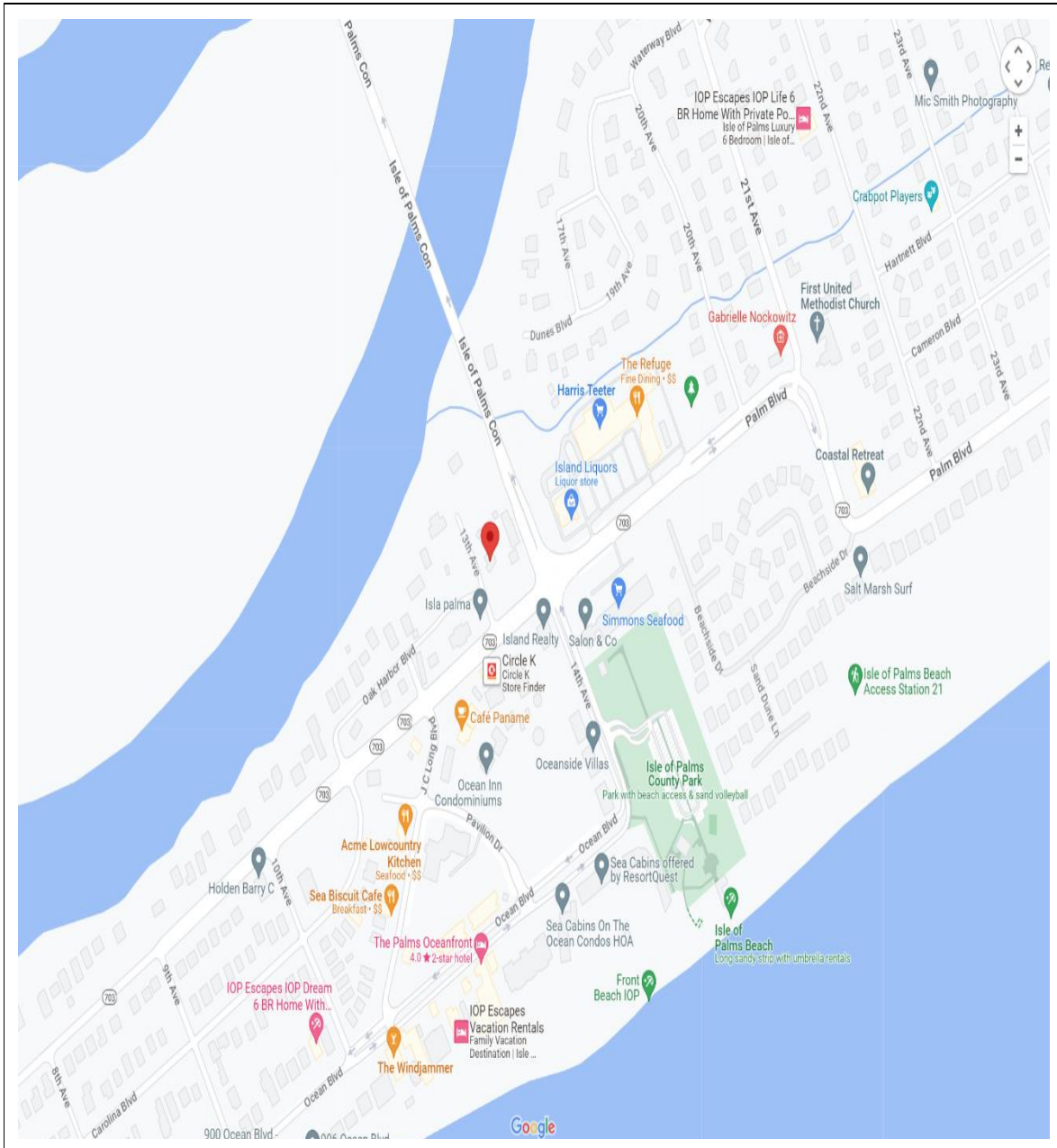
INTENDED USE OF THE APPRAISAL

The intended use of this appraisal is to establish market value for the improvements only to ensure compliance with the “50% rule.” This appraisal was prepared for Trident Construction with an additional intended user being the City of Isle of Palms for the sole purpose of estimating the market value of the subject *improvements only* as of the date of my inspection. *Because this estimate does not include the underlying land value, it cannot be relied on for determining the overall value of the subject property for any other purpose whatsoever.*

AREA MAP



IMMEDIATE AREA MAP

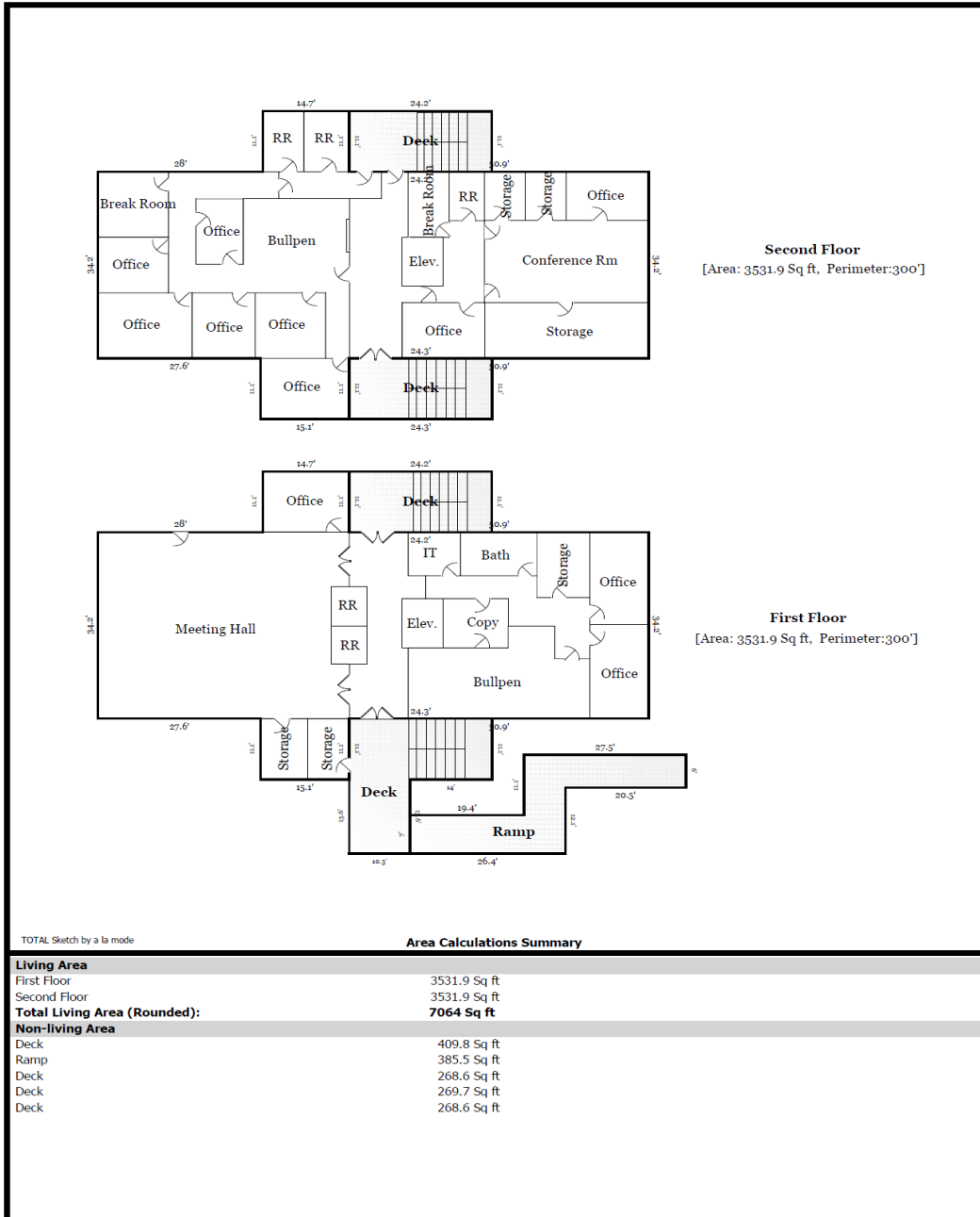


DESCRIPTION OF THE IMPROVEMENTS

Improvement Type	Public office and meeting building	
Size (GBA)	7,064 square feet	
Construction Type	Wood frame (Class D)	
Year Built	c. 1993	
Quality	Average	
Foundation	Crawl space. Wood pilings.	
Exterior Walls	Vinyl siding	
Roof	Architectural shingles over wood truss system. 12-foot floor heights. Aluminum gutters and downspouts.	
Doors	Painted metal and glass exterior doors. Stained or painted wood and hollow core interior doors.	
Windows	Aluminum framed, thermal impact glass. Mechanical metal roll-up shutters.	
Climate Control	Central HVAC	
Other	Backup generator	
Sprinklers	None	
Access	Two exterior stairwells, ramp, and interior elevator	
Rooms	1st Floor	3,532 square feet – Hallway, meeting hall, bullpen/reception area, 3 offices, copy room, IT room, storage, and 3 restrooms (one with shower)
	2nd Floor	3,532 square feet – Hallway, 8 offices, bullpen/reception, conference room, storage, 2 break rooms, 3 restrooms
Finishes	Flooring	Carpet, vinyl, VCT, and ceramic tile
	Walls	Painted sheetrock. Some wood trim.
	Ceilings	Acoustic tiles (8- to 9-foot)
	Lighting	Fluorescent or LED lighting
	Cabinetry	Average quality. Laminate countertops.
	Restrooms	Average fixtures. Some ceramic tile wainscoting.
Exterior Elements	There are front and rear decks and stairwells along with a handicap ramp.	

Overall Condition	Good. Although built approximately 30 years ago, the subject has been adequately maintained.
Estimated Effective Age	10 years
Deferred Maintenance	No significant deferred maintenance noted.

SKETCH



TOTAL Sketch software by a la mode technologies, llc. 1-800-alamode



Front View of Subject



Front Entrance



East View of Subject



West View of Subject



Rear View of Subject



Rear View of Subject

 A photograph of a rear entrance featuring a white double door with glass inserts, set against a dark grey wall. A metal handrail is visible on the right side.	<p>Rear Entrance</p>
 A photograph of an elevator entrance with a wood-grain door and a control panel on the white wall.	<p>Elevator</p>
 A photograph of a first-floor office area with desks, computers, and a dog in the foreground.	<p>1st Floor Bullpen/Reception</p>

 A photograph of a restroom on the first floor. It features a white toilet, a white sink, and a black and white checkered tile floor. A metal grab bar is mounted on the wall above the toilet. There are white cabinets and a paper towel dispenser on the wall.	<p>1st Floor Restroom</p>
 A photograph of an office on the first floor. It shows a hallway with a carpeted floor, a wooden door on the left, and a tall, light-colored metal filing cabinet on the right. There are some items on top of the cabinet, including a red container. A chair with colorful folders is visible in the foreground.	<p>1st Floor Office</p>
 A photograph of an office on the first floor. It shows a desk with a computer monitor, a chair, and various office supplies. There are windows with blinds in the background. A mounted deer head is on the wall, and a framed picture is also visible.	<p>1st Floor Office</p>

 A photograph of an office space. It features a white desk with a computer monitor, a black office chair, and a white shelving unit. A window is visible on the right wall, and a whiteboard is mounted on the back wall.	<p>1st Floor Office</p>
 A photograph of a bathroom. It shows a white toilet, a white cabinet, and a roll of paper towels. A cleaning cart with various supplies is visible in the foreground.	<p>1st Floor Bathroom</p>
 A photograph of a meeting hall. It features a long white conference table, several black chairs, and an American flag. The room is well-lit with recessed ceiling lights.	<p>1st Floor Meeting Hall</p>

 A photograph of a small office space. In the center is a round, dark wood table surrounded by four dark wood chairs. To the left is a white filing cabinet and a desk. On the wall is a circular seal for the City of Isle of Palms, South Carolina, established in 1953. A framed picture of a forest is on the wall to the left.	<p>1st Floor Office</p>
 A photograph of a hallway with light blue walls and a grey carpet. There are several doors on the right side and a window at the end of the hallway. A few chairs are visible on the left side.	<p>2nd Floor Hallway</p>
 A photograph of an office space. It features a dark wood desk with a computer monitor, a chair, and a printer. There are several filing cabinets and a map on the wall. A potted plant is visible on the left.	<p>2nd Floor Office</p>

 A photograph of a 2nd-floor bullpen. The room contains a large white printer/copier in the center, a desk with a computer monitor, a chair, and a filing cabinet. There are plants and framed pictures on the walls.	<p>2nd Floor Bullpen</p>
 A photograph of a 2nd-floor office. The room features a wooden desk with a computer monitor, two wooden chairs, and a potted plant. Three framed pictures are hanging on the wall.	<p>2nd Floor Office</p>
 A photograph of a 2nd-floor office. The room has a white desk with two computer monitors, a whiteboard, and a red poster on the wall. A white door is visible on the left.	<p>2nd Floor Office</p>

 A photograph of a breakroom on the second floor. It features white cabinetry, a stainless steel refrigerator, a countertop with a sink and a toaster oven, and a window with a view of greenery. A small round table with a plant and some items is visible on the left.	<p>2nd Floor Breakroom</p>
 A photograph of a hallway on the second floor. The walls are light green, and the floor is carpeted. There are several doors, a coat rack with bags, a clock, and a poster on the wall. An exit sign is visible at the end of the hallway.	<p>2nd Floor Hallway</p>
 A photograph of a restroom on the second floor. It includes a white sink with a mirror above it, a toilet, and a shower area. There are colorful butterfly-themed posters on the wall and a wooden cabinet on the right.	<p>2nd Floor Restroom</p>

 A photograph of an office space. On the left wall, there is a large wooden shelving unit with multiple open shelves holding various items. Below the shelves is a desk with a computer monitor, keyboard, and other office supplies. A brown leather chair is positioned in front of the desk. The floor is covered with a colorful patterned rug.	<p>2nd Floor Office</p>
 A photograph of an office space. In the foreground, there is a round white table with two chairs. In the background, there is a desk with a computer monitor and a window with white curtains. A framed picture hangs on the wall.	<p>2nd Floor Office</p>
 A photograph of an office space. On the left, there is a white door with a sign that reads "AMY S. LEE". To the right of the door, there is a desk with a computer monitor and a treadmill. A framed picture hangs on the wall.	<p>2nd Floor Office</p>



**2nd Floor
Office**



**2nd Floor
Breakroom**



**2nd Floor
Conference Room**

COST APPROACH

The Commercial Cost manual published by the Marshall Valuation Service was referred to for information necessary to complete an estimate of the cost to construct. This manual provides a unit price per square foot for commercial structures of various types and quality. Adjustments are also necessary for size, location, and other factors.

The subject building is best described as a class “D” building. Class “D” buildings are characterized by Marshall Valuation Service “*by combustible construction. The exterior walls may be made up of closely spaced wood or steel studs, as in the case of a typical frame house, with an exterior covering of wood siding, shingles, stucco, brick or stone veneer, or other materials. Floors and roofs are supported on wood or steel joists or trusses or the floor may be a concrete slab on the ground. Upper floors or roofs may consist of wood or metal deck; prefabricated panels or sheathing.*”

Average Quality is defined by the Marshall Valuation Service as follows:

“Average-quality buildings constitute the largest group of buildings constructed, approximately fifty percent of all buildings. These are generally buildings designed for maximum economic potential without some of the pride of ownership or prestige amenities of higher-quality construction. They are of good standard code construction with simple ornamentation and finishes.”

The subject is best described as a Community Service Building. A base price of \$151.00 per square foot is given. This base cost must be adjusted for various factors.

<u>Community Service Building</u>		Section	Page
Base Cost	\$151.00	15	31
Sprinklers	\$0.00	15	37
HVAC Type Adjustment	\$9.65	15	36
Subtotal	\$160.65		
Story Height Multiplier	12' 1.0000	15	38
Perimeter Multiplier	300' 1.0725	15	38
Seismic & High Wind	1.1000	99	1
Resort Locations	1.3000	99	1
Current Cost	1.0400	99	3
Local Cost	0.9200	99	10
Adjusted Cost	\$235.74		

I have not included entrepreneurial incentive, which is the percentage of cost that a developer would expect to see as profit. Municipal buildings are not typically constructed with profit in mind.

<u>COST NEW CALCULATIONS</u>						
Community Service Building	7,064	SF	x	\$235.74	=	\$1,665,275
Decks (66, 2)	600	SF	x	\$22.50	=	\$13,500
Decking/Stair Rooves (66, 2)	537	SF	x	\$27.50	=	\$14,768
Stairs (66, 2)	617	SF	x	\$3.25	=	\$2,005
Ramp (66, 2)	386	SF	x	\$65.00	=	\$25,090
Wood railings (66, 2)	170	LF	x	\$37.50	=	\$6,375
Elevator (15, 36)				FV	=	\$69,750
Generator (54, 3)				FV	=	\$49,900
Subtotal					=	\$1,846,663
7.30% Architect's Fees (99, 2)					=	\$134,806
TOTAL COST NEW					=	\$1,981,469

The next factor that must be considered is depreciation. Depreciation is defined as a loss in value due to any cause. It is the difference between the value of an improvement or a piece of equipment and reproduction or replacement cost as of the date of valuation. Physical depreciation is a loss in value due to physical deterioration. Functional obsolescence is a loss in value due to the lack of utility or desirability of part, or all, of the property. External or economic obsolescence is a loss in value due to causes outside the property and independent of it.

The subject was built c. 1993, meaning the building has a chronological age of approximately 30 years. However, the building has been adequately maintained and has a lower effective age than its chronological age. At the time of my inspection, I estimated the effective age to be 10 years.

The typical life expectancy guidelines in Section 97 indicate the following typical life for average quality public service buildings. Using my estimated effective age, I have referenced the percent of depreciation indicated by the Marshall Valuation Service in Section 97.

Typical Life	Effective	Percent
Exp. (yrs)	Age (yrs)	Depreciated
40	10	11%

The market value of the subject improvements is calculated as follows.

Total Cost New		\$1,981,469
Depreciation	11%	<u>-\$217,962</u>
Value by Cost Approach		\$1,763,507
Rounded		\$1,765,000

**INDICATED IMPROVEMENT VALUE BY COST APPROACH:
 One Million Seven Hundred Sixty-Five Thousand Dollars
 (\$1,765,000)**

EXPOSURE & MARKETING TIME

According to “The Dictionary of Real Estate Appraisal, 6th Ed.” Published by The Appraisal Institute, Exposure Time is defined as follows:

1. *The time a property remains on the market.*
2. *The estimated length of time the property interest being appraised would have been offered on the market prior to the hypothetical consummation of a sale at market value on the effective date of the appraisal. Comment: Exposure time is a retrospective estimate based on an analysis of past events assuming a competitive and open market.*

According to “The Dictionary of Real Estate Appraisal, 6th Ed.” Published by The Appraisal Institute, Marketing Time is defined as follows:

An opinion of the amount of time it might take to sell a real or personal property interest at the concluded market value level during the period immediately after the effective date of an appraisal. Marketing time differs from exposure time, which is always presumed to precede the effective date of an appraisal.

In most cases, the estimate of Exposure Time and Marketing Time will be the same or very similar. The estimate of Exposure/Marketing Time utilizes some of the same data collected and analyzed in the Highest and Best Use, Site valuation and Sales Comparison Approach sections of this report. According to the Appraisal Standards Board, it is not intended to be a prediction of a date of sale or a one-line statement. It is an integral part of the analyses conducted during the appraisal assignment. The opinion may be expressed as a range and can be based on one or more of the following:

1. Statistical information about days on market;
2. Information gathered through sales verification;
3. Interviews of market participants.

There are additional factors that should also be considered in this analysis of Exposure Time. These factors include identification of typical buyers and sellers for the type of property involved and typical equity investment levels and/or financing terms.

There are a variety of factors that must be examined in order to estimate exposure time.

- Supply/demand conditions as of the effective date of the appraisal.
- Current cost information.
- Historical sales information (sold after exposure and after completion of negotiations between the seller and buyer.)
- The analysis of future income expectancy projected from the effective date of the appraisal.

The improvements would likely not sell separately from the subject site, which I have not appraised.

GENERAL ASSUMPTIONS AND LIMITING CONDITIONS

This assignment was conducted, and the report presented, subject to the following assumptions and limiting conditions. The use and acceptance of this report indicates that the client accepts these assumptions and limiting conditions.

- No responsibility is assumed for the legal description provided or for matters pertaining to legal or title considerations. Title to the property is assumed to be good and marketable unless otherwise stated.
- The property is appraised free and clear of any and all liens or encumbrances unless otherwise stated.
- Responsible ownership and competent property management are assumed.
- The information furnished by others is believed to be reliable, but no warranty is given for its accuracy.
- All engineering studies are assumed to be correct. The plot plans and illustrative material in this report are included only to help the reader visualize the property.
- It is assumed that there are no hidden or unapparent conditions of the property, subsoil, or structures that render it more or less valuable. No responsibility is assumed for such conditions or for obtaining the engineering studies that may be required to discover them.
- It is assumed that the property is in full compliance with applicable federal, state, and local environmental regulations and laws unless the lack of compliance is stated, described, and considered in the appraisal. If a renovation is planned and the cost exceeds 50% of the market value of the improvements, the governing authority may require that the property be renovated to current code and zoning. It is assumed that any such renovation has already been approved by the governing authority unless stated otherwise.
- It is assumed that all required licenses, certificates of occupancy, consents, and other legislative or administrative authority from any local, state, or national government or private entity or organization have been or can be obtained or renewed for any use on which the opinion of value contained in this report is based.
- It is assumed that the use of the land and improvements is confined within the boundaries of the property lines of the property described and that there is no encroachment or trespass unless noted in the report.
- Unless otherwise stated in this report, the existence of hazardous materials, which may or may not be present on the property, was not observed by the appraiser. The appraiser has no knowledge of the existence of such materials on or in the property. The appraiser, however, is not qualified to detect such substances. The presence of substances such as asbestos, urea-formaldehyde foam insulation, mold, and other potentially hazardous materials or substances may affect the value of the property. The value estimated is predicated on the assumption that there is no such material on or in the property that would cause a loss in value. No responsibility is assumed for such conditions or for any expertise or engineering knowledge required to discover them. The intended user is urged to retain an expert in the field, if desired.

- Unless otherwise stated, no elevation certificate or a topographical map was provided. The appraiser is not qualified to determine the location or elevation of the subject in relation to the flood plain. If the subject is in a flood plain, it is assumed that it is above base flood elevation, unless stated otherwise. If the subject is below base flood elevation, it may result in increased insurance premiums.

The appraisal report has been made with the following limiting conditions:

- Where the value of the various components of the property are shown separately, the value of each is segregated only as an aid to better estimating the value of the whole; the independent value of the various components may, or may not, be the market value of the component.
- Possession of this report, or a copy thereof, does not carry with it the right of publication.
- The appraiser, by reason of this appraisal, is not required to give further consultation or testimony or to be in attendance in court with reference to the property in question unless arrangements have been previously made.
- Neither all nor any part of the contents of this report (especially any conclusions as to value, the identity of the appraiser, or the firm with which the appraiser is connected) shall be disseminated to the public through advertising, public relations, news, sales, or other media without the prior written consent and approval of the appraiser.
- No specific compliance survey and analysis of this property to determine whether or not it is in conformity with the various detailed requirements of the Americans with Disabilities Act (ADA) was made. It is possible that a compliance survey of the property together with a detailed analysis of the requirements of the ADA could reveal that the property is not in compliance with one or more of the requirements of the act. If so, this fact could have a negative effect upon the value of the property. Because there is no direct evidence relating to this issue, possible noncompliance with the requirements of ADA in estimating the value of the property was not considered.
- The scope of this appraisal assignment does not include the measurement of any immediate effect of incidents of domestic terror, the spread of infectious diseases, or natural disasters on the real estate market or on the value of the subject property, except as reflected by the market and in discussions with market participants.

CERTIFICATE OF APPRAISAL

I certify that, to the best of my knowledge and belief:

- The statements of fact contained in this report are true and correct.
- The reported analyses, opinions, and conclusions are limited only by the reported assumptions and limiting conditions, and are my personal, impartial, and unbiased professional analyses, opinions, and conclusions.
- Neither I, nor Smith Appraisal Group, LLC have any present or prospective interest in the property that is the subject of this report, nor any personal interest with respect to the parties involved.
- I have no bias with respect to the property that is the subject of this report or to the parties involved with this assignment. Neither my conclusions nor my comparisons were based on or chosen with respect to race, sex, gender identity or expression, sexual orientation, age, religion, color, ancestry, disability, marital status, arrest and court records, or reproductive health decisions.
- My engagement in this assignment was not contingent upon developing or reporting predetermined results.
- My compensation for completing this assignment is not contingent upon the development or reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value opinion, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of this appraisal.
- My analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the *Uniform Standards of Professional Appraisal Practice*.
- The use of this report is subject to the requirements of the Appraisal Institute relating to review by its duly authorized representatives.
- I made a personal inspection of the subject property.
- No one provided significant professional assistance to the person signing this report, except as described in the letter of transmittal.
- The reported analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the Code of Professional Ethics and Standards of Professional Appraisal Practice of the Appraisal Institute.
- As of the date of this report, I have completed the continuing education program for Designated Members of the Appraisal Institute.
- I have performed no services, as an appraiser or in any other capacity, regarding the property that is the subject of this report within the three-year period immediately preceding acceptance of this assignment.



J. Follin Smith, Jr., MAI, SRA
South Carolina Certified General Real Estate Appraiser CG 5314

November 20, 2023
Date of Report

ADDENDUM

APPRAISER'S QUALIFICATIONS

J. Follin Smith, Jr., MAI, SRA
Smith Appraisal Group, LLC
PO Box 31253 | Charleston, SC 29417
Telephone: (843) 469-9428
Email: follin@sagcharleston.com

EDUCATION

College of Charleston – B.A. in History (2003)

LICENSE

State of South Carolina Certified General Real Estate Appraiser (CG 5314)

PROFESSIONAL DESIGNATIONS

MAI - Appraisal Institute

SRA - Appraisal Institute

ADDITIONAL QUALIFICATIONS

Recognized as an expert witness

WORK EXPERIENCE

Smith Appraisal Group, LLC (Owner)	2017 – present
Sass, Herrin & Associates, Inc. (Real Estate Appraiser)	2005 – 2017
Charleston County School District (Social Science Teacher)	2003 – 2004

PROFESSIONAL SERVICE

Candidate for Designation Advisor – Appraisal Institute
Chairman, Public Relations Committee (2016-2017) – South Carolina Appraisal Institute
Regional Representative (2017-2018) – South Carolina Chapter - Appraisal Institute
Member, Candidate Guidance Committee (2018) – SC Chapter - Appraisal Institute
Alternate Regional Representative (2019) – South Carolina Chapter - Appraisal Institute
Member, Nominating Committee (2022) - South Carolina Chapter - Appraisal Institute
Member, Education Committee (2022-2023) - South Carolina Chapter - Appraisal Institute

APPRAISAL COURSES

2005 – Principles of Residential Appraisal (Course L-1), Spearman Center
2005 – Residential Market Data Analysis (Course L-2), Spearman Center
2005 – Uniform Standards of Professional Practice (Course L-3), Spearman Center
2005 – Appraisal Residential Property Case Study (Course CR), Spearman Center
2005 – Basic Income Appraisals (Course C-1), Spearman Center
2007 – Advanced Income Property Appraising (Course C-2), Spearman Center
2007 – Applied Income Property Valuation (Course C-3), Spearman Center
2009 – General Market Analysis Highest & Best Use Appraisal Institute
2010 – Advanced Sales Comparison and Cost Approaches, Appraisal Institute
2011 – Advanced Income Capitalization, Appraisal Institute

- 2012** – General Appraiser Report Writing, Appraisal Institute
- 2012** – Advanced Concepts and Case Studies, Appraisal Institute
- 2018** – Uniform Appraisal Standards for Federal Land Acquisitions, Appraisal Institute
- 2021** – Marshall & Swift Commercial Cost Approach Certification, Columbia Institute

SEMINARS

- 2006** – SC: Resolving Valuation Disputes
- 2006** – AI: Subdivision Valuation: Valuing Improved Subdivisions
- 2007** – SC: USPAP Seven Hour Update
- 2008** – SC: FHA Tools of the Trade
- 2008** – SC: Appraiser Liability
- 2009** – AI: USPAP Seven Hour Update
- 2009** – AI: Business Practices and Ethics
- 2011** – SC: USPAP Seven Hour Update
- 2013** – AI: USPAP Seven Hour Update
- 2015** – AI: Special Use Properties: Hospitality and Senior Housing
- 2015** – AI: USPAP Seven Hour Update (2014-2015)
- 2015** – AI: Business Practices and Ethics
- 2015** – AI: USPAP Seven Hour Update (2016-2017)
- 2016** – AI: Case Studies: Complex Valuation
- 2016** – AI: Contract or Effective Rent: Finding the Real Rent
- 2017** – AI: Real Estate Finance & Investment Performance
- 2017** – AI: Parking and Its Impact on Value
- 2017** – AI: USPAP Seven Hour Update (2018-2019)
- 2019** – AI: The Valuation of Breweries
- 2020** – AI: USPAP Seven Hour Update (2020-2021)
- 2020** – AI: Eminent Domain and Condemnation
- 2020** – AI: Appraisal of Medical Office Buildings
- 2021** – AI: Litigation Assignments: Doing Expert Work on Atypical Cases
- 2022** – AI: USPAP Seven Hour Update (2022-2023)
- 2022** – AI: Paperless Real Estate Appraisal Office, 2022: 10 Years Later
- 2023** – AI: Current Issues & Misconception in Appraisal
- 2023** – AI: Lender Roundtable

PARTIAL LIST OF CLIENTS

Legal and Accounting Firms:

- | | |
|--------------------------|---------------------------|
| Bybee & Tibbals, LLC | Hood Law Firm |
| Clawson and Staubes, LLC | James E. Smith, Jr., P.A. |
| Davis & Floyd | Paradigm Tax Group |
| Corrigan & Chandler, LLC | Rosen Hagood |

Lending Institutions:

- | | |
|-----------------------------|-----------------------|
| First Citizens Bank & Trust | United Community Bank |
| Ameris Bank | ServisFirst Bank |
| Beacon Bank | PNC Bank |
| Farmers & Merchants Bank | First Reliance Bank |
| Pinnacle Bank | Regions Bank |

Capital Bank

First National Bank

Government Agencies:

City of Charleston
Town of Kiawah Island
Town of Bluffton
Charleston County PRC
Santee Cooper
Town of James Island
Department of Veterans Affairs
Lowcountry Council of Governments
Berkeley-Charleston-Dorchester Council of Governments
Dorchester County

Non-Profit Organizations:

Medal of Honor Museum
Patriot's Point Foundation
Ronald McDonald House of Charleston
Beaufort County Black Chamber of Commerce
Southern Carolina Alliance
Coastal Community Foundation of SC

Corporations:

Irvin-House Vineyards & Firefly Distillery
Coastal Treated Products, Co.
Trebol USA, LLC
Carmike Cinemas

Schools & Universities:

The College of Charleston
Charleston County School District
The Citadel

Property Management:

AMCS Management
Reliable Property Managers, LLC
Sentry Management

Hospitals and Medical Firms:

Roper St. Francis Healthcare
East Cooper Medical Center

South Carolina Department of Labor, Licensing and Regulation
Real Estate Appraisers Board
CERTIFIES THAT:
J FOLLINE SMITH JR
IS AUTHORIZED TO PRACTICE
Certified General Appraiser



LICENSE NO.
AB .5314 CG

EXPIRATION DATE: 06/30/2024

To verify current license status, go to <http://verify.llronline.com/LicLookup/LookupMain.aspx>



SECTION TWO

BUILDING ENVELOPE ASSESSMENT – APPLIED BUILDING SCIENCES



**APPLIED
BUILDING
SCIENCES**

March 20, 2024

Mr. John Edward Griffith
Trident Construction
2245 Technical Parkway
North Charleston, SC 29406

**Re: Preliminary - Exterior Building Enclosure Survey
Isle of Palms City Hall Building
1207 Palm Boulevard
Isle of Palms, SC
ABS Project No. 800.24027**

Mr. Griffith:

Pursuant to your request, Applied Building Sciences, Inc. (ABS) conducted a survey of portions of the interior and exterior of the above referenced building. The purpose was to assess the general condition of the existing exterior building enclosure components of the building. The following report summarizes the most pertinent observations made to date, conclusions, and recommendations.

DESCRIPTION and BACKGROUND

The assessment was visual in nature only. A site visit for observations and photographic documentation was conducted on March 6, 2024 by Scott Harvey, AIA, RWC of ABS. Observations were performed, from the ground, common exterior walkways / breezeways, exterior stairwells, and along portions of the interior surfaces along the exterior wall. The observations were of visible exterior elements only (concealed components were not accessed unless specifically noted otherwise) and did not include a survey of civil (exterior flatwork and drainage), structural, mechanical, electrical, plumbing, fire protection or electrical components or for compliance with Americans with Disability Act (ADA), accessibility, or means of egress. All findings and opinions expressed herein are for the present physical condition at the time of the site visit and are not an indication of predicted or future performance.

OBSERVATIONS

The existing building is an elevated two-story wood framed building clad with vinyl siding. The roof is a combination of steep sloped shingles and low-slope membrane. The roof was not accessed during the site visit. The windows are casement style windows. The most pertinent observations are outlined below:

1. The building is elevated over a crawl space. No vapor barrier was observed to be installed below the structure leaving the earth in the crawlspace exposed. The crawlspace was not surveyed thoroughly. However, when walking through areas of the elevated first floor above the crawlspace it was noted that the wood subfloor appeared soft in locations.

*Preliminary - Exterior Building Enclosure Survey
Isle of Palms City Hall Building
1207 Palm Boulevard
Isle of Palms, SC
ABS Project No. 800.24027
Page 2 of 3*

2. In one location, the exterior vinyl siding was partially pulled away from the building to allow for further observation. In another area, around a light fixture near a stair on the back of the building, the vinyl siding stopped short of the light fixture allowing for observation of the materials inboard of the vinyl siding. Based on observations at these two locations, it appears the vinyl siding is installed directly over a rigid insulation board and that rigid insulation board is installed directly over what is likely the original wood lap siding. No weather barrier was observed inboard of the vinyl siding or rigid insulation.
3. The eave of the roof incorporates a vented vinyl soffit. In areas this vinyl soffit was observed to be detached / loose.
4. Various degrees of wood deterioration were observed along the stairs and ramp guardrails as well as to section of exposed wood trim.
5. Operable, permanently installed, roll down hurricane shutters are installed over each window and attic gable vent. In two locations on the second floor, the hurricane shutters were lowered and in the closed position. The hurricane shutters appeared to have power run to them through the exterior wall and siding.
6. At the time of the site visit it was not raining but it had been raining prior to the site visit. Along two areas of the exterior of the building, water was observed leaking out from behind the vinyl siding. The water was coming out of multiple horizontal joints in the siding. One area where water was observed leaking from the siding joints was adjacent to an area of reported termite activity in a second-floor closet. In the area of termite activity deterioration of the wood framing and sheathing was observed through a cut that had been previously made in the interior drywall. This cut was made near the top of the wall within the second-floor closet. One other area of leakage out from behind the siding was noted to be adjacent to one of the steep slope to low slope roof transitions.
7. Evidence of possible water intrusion inside the building was observed in a few locations. This evidence of possible water intrusion presented itself as streaking along the walls adjacent to windows and on the frames of the doors. This staining was noted at the heads of two exterior entrance doors and adjacent to a window. At the area adjacent to the window, the water intrusion appeared to be coming through what appears to be a hurricane shutter operator that is mounted near the head of a window on the interior of the building.

CONCLUSIONS

Based on this preliminary visual survey of the various building enclosure components, there are concerns with some of the items observed to date. These areas of concern warrant further exploratory testing in order to determine the long-term effects that have resulted to the concealed portions of the building's framing and sheathing that could not be observed during this initial preliminary visual survey. These issues include:

1. The apparent lack of a weather resistant barrier inboard of the vinyl siding.
2. Water draining out of the horizontal laps of the vinyl siding.

Preliminary - Exterior Building Enclosure Survey
Isle of Palms City Hall Building
1207 Palm Boulevard
Isle of Palms, SC
ABS Project No. 800.24027
Page 3 of 3

3. The evidence of what appears to be water intrusion at various locations along the interior of the building.
4. The evidence of termite damage to a portion of the building.

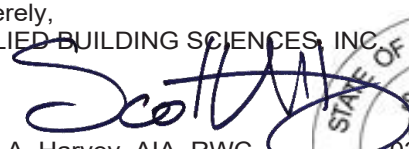
The evidence of water inboard of the vinyl siding with no apparent installed weather barrier to help manage and drain the water is an issue. Based on the evidence of water intrusion inside the building, and the termite activity and damage at the top of the second floor, water is penetrating the building enclosure and, at least in areas, the lack of a weather barrier and a water management system is affecting the integrity of the building.

Therefore, it is recommended that further exploratory testing be conducted to confirm the visual observations noted above and to help in determining the extent and scope of work necessary to address those issues. This exploratory testing would include removal of sections of vinyl siding around windows, through wall penetrations, roof to wall intersections, and building corners. Additionally, this exploratory testing may include the removal of areas of siding and sheathing that are inboard of the vinyl siding and/or sections of interior gypsum board both of which would allow for further observations of framing and sheathing conditions.

This report has been prepared based on information available at the time and in accordance with generally accepted architectural practices and standards. This report represents ABS' review of the items specifically identified within the report and should not be taken as acceptance of any item not specifically addressed herein. Representative photographs are included in the report, and additional photos are available upon request. ABS reserves the right to make revisions should additional information become available at a later date. While reasonable diligence has been made to identify the most problematic areas within the scope of the assignment, it is possible that additional building deficiencies will be discovered during repairs, maintenance, or additional investigation. This report, and the conclusions herein, is for the sole use of the client for its intended purpose and is not transferable to other entities, locations, or projects.

If you should have any questions, please do not hesitate to contact me.

Sincerely,
APPLIED BUILDING SCIENCES, INC.



SCOTT A. HARVEY
03.20.2024
Charleston, SC
6555

Scott A. Harvey, AIA, RWC





SECTION THREE

STRUCTURAL ENGINEERING ASSESSMENT – ATLANTIC ENGINEERING



875 Lowcountry Blvd, Suite 210

Mt Pleasant, SC 29464

www.AtlanticEngineering.net

1 April 2024

Mr. John Edward Griffith
Trident Construction
2245 Technical Parkway
North Charleston, SC 29406

Subject: 1207 Palm Blvd; Isle of Palms, SC
Existing Structure Condition Review
Atlantic Project No. 240150

Dear Mr. Griffith

On 6 March 2024 I visited the subject location to perform a cursory review of the existing building structure. I met you and Scott Harvey (Applied Building Sciences) as part of a multi-discipline building review. During our site visit, we reviewed readily accessible areas. We performed no destructive testing or demolition during our site visit. At this time, we have not been provided Original Construction Documents for reference or review.

The existing structure consists of a two-story, wood framed building that is supported by driven timber piles. The building includes an elevator with stops at the First and Second Floor Levels. Wood Stairs and Ramps provide access to the building.

Roof Framing

Roof Framing consists of Metal Plate Connected Wood Trusses with plywood roof sheathing. The Roof Trusses are expected to span the width of the building without bearing on interior walls. However, this can only be verified with additional reconnaissance to include selective demolition.

Observations include the following:

- Roof Trusses with Plywood Sheathing (Photographs No. 1 & No. 2)
- HVAC unit above Second Floor Ceiling, supported by Roof Trusses (Photograph No. 3)



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- Deteriorated Wall Framing at/below HVAC unit (Photograph No. 4)
- Damaged Second Floor Finish at/below HVAC unit (Photograph No. 5)

Second Floor Framing

Second Floor Framing consists of Metal Plate Connected Wood Trusses with Plywood Subfloor. The Floor Trusses are expected to span the width of the building without bearing on interior walls. However, this can only be verified with additional reconnaissance to include selective demolition.

Observations include the following:

- Floor Trusses with Plywood Subfloor (Photographs No. 6, 7, 8)
- Floor Trusses with Double Bottom Chord (Photographs No. 6, 7)

First Floor Framing

First Floor Framing consists of sawn timber joists and beams with Plywood Subfloor. The First Floor Framing is supported by driven Timber Piles.

Observations include the following:

- First Floor Joists, Beams, Piles (Photograph No. 9)
- CMU at Elevator (Photograph No. 10)
- Pile to First Floor Beams consist of bolts and steel plates (Photographs No. 9, 12)

Exterior

The exterior walls consist of wood stud construction with siding. At some point the original wood siding was covered with aluminum siding. Due to the presence of this siding, we were unable to review and/or determine the condition of the wall sheathing.

Observations include the following:

- Typical Exterior Wall Siding (Photographs No. 13, 14)



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- Wood Guardrail, Deteriorated (Photographs No. 15, 16, 17)
- Wood Stair and Landing Framing (Photograph No. 18)

Summary, Opinion:

We did not encounter widespread deterioration within the Roof Framing, Floor Framing, or Wall Framing. However, deterioration may be present (and obscured from view) due to the presence of siding, wall finishes, ceiling finishes, and/or floor finishes. Any deteriorated members should be repaired/replaced in a timely manner to protect occupant safety.

We noted some areas of deterioration within the Guardrails at the exterior stairs and ramps. It is our understanding that repairs are in progress for these conditions (see Photograph No. 16). Any deterioration within the Stairs, Landings, Guardrails, and/or Handrails should be repaired in a timely manner to protect Occupant Safety.

As I understand, the Project Program includes a possible Third Storey addition. Based on my knowledge of the existing structure, this would not be cost effective. A partial list of Cost Factors includes the following.

- Project Cost (relative to existing building value) would trigger a Mandatory Code Upgrade for the entire Structure.
- The existing Piles are not sufficient for loads associated with an additional Floor.
- The existing lateral force system (Shearwalls) are not sufficient for additional Wind Loads
- The exterior stud walls/bearing walls may not be sufficient for loads associated with an additional Floor.

Please do not hesitate to contact me with questions or concerns.

Sincerely

A handwritten signature in black ink that reads "Marc Caldwell".

Marc Caldwell, P.E.
Atlantic Engineering, LLC



875 Lowcountry Blvd, Suite 210

Mt Pleasant, SC 29464

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Photograph No. 1
Roof Framing: Metal Plate Connected Wood Trusses



Photograph No. 2
Roof Framing: Metal Plate Connected Wood Trusses



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Photograph No. 3
HVAC Unit above ceiling, supported by Roof Trusses



Photograph No. 4
Deteriorated Wall Framing below HVAC Unit



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Photograph No. 5
Water damage to floor: below HVAC Unit



Photograph No. 6
Second Floor Framing: Metal Plate Connected Wood Trusses



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Photograph No. 7
Second Floor Framing: Metal Plate Connected Wood Trusses



Photograph No. 8
Second Floor Framing: Metal Plate Connected Wood Trusses



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Photograph No. 9
First Floor Framing: Joists, Beams, Piles



Photograph No. 10
First Floor Framing: CMU on Pile Cap at Elevator



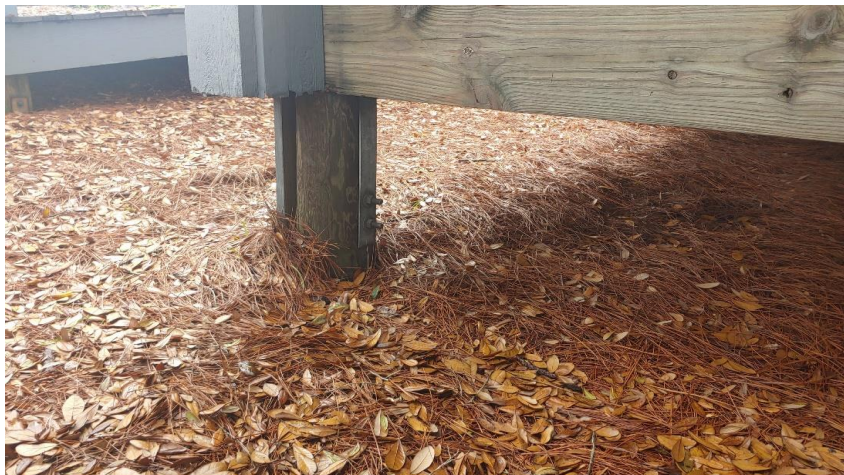
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Photograph No. 11
First Floor Framing: Joists



Photograph No. 12
First Floor Framing: Pile to Beam Connection



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Photograph No. 13
Front Entrance



Photograph No. 14
Front Entrance



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Photograph No. 15
Guardrail at Second Floor Level, Note deterioration.



Photograph No. 16
Guardrail at First Floor Level, Repairs in progress



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Photograph No. 17
Guardrail at First Floor Level, Note deterioration.



Photograph No. 18
Front Entrance, Stair and Landing Framing



SECTION FOUR

MECHANICAL, PLUMBING, AND ELECTRICAL SYSTEM ASSESSMENT – MECA AND GWA ENGINEERS

IOP City Hall MEP Assessment
Mechanical, Plumbing and Electrical Systems
March 22, 2024



General

This is a study of the existing HVAC, plumbing and electrical systems in the Isle of Palms City Hall building located at 1207 Palm Blvd. in the City of Isle of Palms, SC. The facility consists of an approximately 8,000 square foot, two-story building that is utilized for City Hall and various administrative functions.

It is our understanding that the City Hall of Isle of Palms is evaluating the feasibility of renovating the existing building or the construction of a new building to better serve their needs. As part of this study, we visited the site on February 21st of 2024 to observe the existing MEP systems, identify deficiencies and ascertain modifications as required to support renovations as outlined in the building program completed by McMillan Pazdan Smith Architecture and provided to GWA.

The findings contained herein are based on visual observation of the existing conditions only.

The study is formatted in disciplines being HVAC, plumbing and electrical.

CODE REFERENCES

Any new work for renovations and/or new construction shall be in accordance with the applicable provisions of the following codes, standards and guidelines:

1. International Building Code (IBC), 2021 Edition
2. International Fire Code (IFC), 2021 Edition
3. International Energy Conservation Code (IECC), 2009 Edition
4. National Fire Alarm and Signaling Code (NFPA 72), 2019 Edition
5. National Electrical Code (NFPA 70), 2020 Edition
6. ICC/ANSI A117.1, Accessible and Useable Buildings and Facilities, 2017 Edition
7. National Electrical Safety Code (NESC/ANSI C2), 2020 Edition
8. The Lighting Handbook, 10th Edition, Illuminating Engineering Society of North America (IESNA)
9. All other applicable local codes and ordinances.

IOP City Hall MEP Assessment
March 22, 2024

HVAC

The HVAC system consists primarily of four (4) DX split systems. The condensing units (CU) are located on elevated wood platforms behind the building. The indoor heat pumps or air handling units (AHU) are located:

- On 1st floor in mechanical closets
- On 2nd floor in the attic.

The outdoor heat pumps (CUs) have open screening surrounding the units. The east side CUs require a ladder to access. The east side enclosures house the CUs that service the 1st east side and 2nd floor east side AHUs. On the day of the survey the 1st floor east side CU was covered in ice and not operating properly. Those 2 CUs were not accessible on the day of the visit. The size of the screened enclosure renders service difficult on these two (2) machines.

The CUs serving the 1st and 2nd floor west side of the building are also located on an elevated platform with screened enclosure. Limited service clearance appears similar to the east side CUs. One of the CUs is a 5-ton serving the 2nd floor left side AHU and the other estimated to be a 7.5-ton based on the AHU size in the front mechanical closet / elevator machine room.

The 1st floor AHUs are located in closets. The east side AHU is a vertical 4-ton model serving that side of the 1st floor; it is located in an interior mechanical closet that also houses a water heater. This nameplate for this AHU is dated May 2008 which is approaching 16 years old. The 1st floor west side AHU is a 7.5-ton model located in a front exterior mechanical closet where the elevator equipment is located and separated by a chain link fence. The nameplate is dated 9/2016 or 7.5 years old. In new construction, elevator equipment would require a separate room from all other uses.

The AHUs serving the 2nd floor are located in the attic. Service access to these units is difficult with access through the lay-in tiles to platforms on the bottom attic framing. The east side AHU is a 2015 Carrier model. The left side AHU nameplate was not accessible; based on the CU it is most likely a 5-ton system.

The attic is gravity ventilated with insulation @ the bottom chord of the framing / atop the sheetrock sub-ceilings. We understand it is common for the ductwork to condense or sweat which drips onto the ceilings below.

IOP City Hall MEP Assessment
March 22, 2024

The ductwork in the attic appears to be sheetmetal wrapped in foil-faced ductwrap and original to the building's use as City Hall. There is visible evidence of repairs or modifications to the duct systems.

Air distribution are ceiling types consisting of multiple styles including louver faced, perforated with adjustable vanes and perforated with no vanes & solid deflector. Many are damaged with most being dirty. Their condition reflects their age which is probably original to the building.

Stand-alone thermostats serve each of the four (4) DX split systems.

Outside air (O/A) / fresh air introduction to the AHUs was not visible to any of the systems.

Recommendations:

1st floor

- The 4-ton system is beyond its useful life and in need of replacement. O/A as code required to be properly introduced @ the AHU/return air ductwork. Considering the age of the ductwork it too should be replaced complete with new air distribution.
- The 7.5-ton system is approximately 7-1/2 years old. Due to the fluctuating occupancy of the council chambers, a 2-stage replacement is recommended. O/A is to be introduced as noted for the 4-ton system. Anticipating a ceiling replacement and the age of the ductwork – new ductwork and air distribution should be installed.
- Existing CU platforms to be replaced with platforms providing proper service clearance and simple access. The CUs should have a coastal protection coating to increase longevity. This applies to all HVAC systems.

2nd Floor

- The 2015 AHUs (left side estimated) should be removed and installed in mechanical closets; or – proper access and service clearance provided in the attic locations. O/A to be introduced as noted for 1st floor systems.
 - Refer to the architectural plans for the attic ventilation and insulation improvements.
- Since there is a history of condensation on the ductwork, both ductwork systems should be replaced entirely with R-8 ductwrap installed. New air distribution to be installed in the new ceilings.

Due to the type of unitary DX systems, each system is capable of one thermostat. Should additional zones be desired, additional-smaller systems may be required.

IOP City Hall MEP Assessment
March 22, 2024

Due to the coastal location, building exhaust make-up air needs and limitations of the DX split systems to properly address O/A rates, a dedicated outside air system (DOAS) is probably necessary to properly maintain building pressure and reduce infiltration into the building.

HVAC Photographs



East Side CU Platform



2nd Floor Above Ceiling/Sub-Ceiling



2nd Floor East Side AHU in Attic



2nd Floor West Side AHU in Attic

IOP City Hall MEP Assessment
March 22, 2024



1st Floor West AHU in Mech/Elev Rm



West Side CU Platform



1st Floor East Side Mech Room

IOP City Hall MEP Assessment
March 22, 2024

Plumbing

It is our understanding that sanitary sewer flows toward Palm Blvd with domestic water entering the rear of the building. There is a ¾"-1" isolation valve in the domestic water line exposed to the elements under the rear of the building and accessible through the lattice style crawlspace screening. Should a restroom(s) be added the water main size may need to be increased.

Water closets are tank flush style. Most lavatories are solid surface with mixed surface mounted lavatories or integrated bowls. The toilets appeared to flush. Hot water delivery was relatively slow on many lavatories and/or sinks.

The water heater located in the 1st floor mechanical closet is a Whirlpool 50-gallon tall boy style. Based on the serial number it is approximately 23 years and in need of replacement. Piping fittings above the heater show evidence of corrosion.

Recommendations:

- In a building renovation, the restroom and breakroom fixtures should be replaced.
- Due to the delay of hot water to some of the fixtures, the hot water piping should be replaced complete with a recirculation pump installed.
- If restroom fixtures were to be added, a new domestic water main may be required.
- Exposed domestic water in the crawl space should be properly insulated.

Plumbing Photographs:



IOP City Hall MEP Assessment
March 22, 2024

2nd Floor Sink @ Conf Room



Water Heater in 1st Floor Mech Room

2nd Floor Sink @ Conf Room



Domestic Water Shut-Off in Crawlspace



Water Closet

IOP City Hall MEP Assessment
March 22, 2024

Electrical

I. Observations and Code Review

Service Entrance and Power Distribution

- The building is served with 120/208V volt, three-phase power by a Dominion Energy pad-mounted 150kVA transformer. The utility metering enclosure is located on the outside of the building (Photo 1). The metering enclosure has a significant amount of corrosion due to the exterior location and proximity to the ocean and is in poor condition (Photos 2 and 3).
- It appears that the electrical service enters the building via conduits routed within the crawlspace underneath the building and terminates in a 500A rated Square D panelboard “MP” located in the first-floor electrical room. The panelboard schedule on the interior of the panelboard door has a date of January 1992 so we believe this panelboard is original to the building (Photos 4, 5 and 6). Despite the age of this panelboard, it appears to be in good condition.
- The Transient Voltage Surge Suppressor (TVSS) is currently mounted to the wall on the left side of panelboard “MP” and appears to be in good condition.

Emergency Power System

- The building has a Cummins diesel-electric emergency generator with a sub-base fuel tank mounted to an elevated platform on the exterior of the building. Based on the model number listed on the nameplate (Photo 7), the emergency generator appears to be a 175kVA unit installed in 2014, which is connected through an exterior mounted transfer switch. It is our understanding based on conversations with staff that the emergency generator system provides emergency power for the entire building, but the transfer switch does not operate automatically and requires manual operation to transition to emergency power. The emergency generator utilizes a weatherproof enclosure and as such, appears to be in good condition but does not include a catwalk or platform for maintenance access to the generator (Photos 8 and 9). The existing panelboards located on the interior of the building appear to be original to the building but seem to be in good condition. However, the exterior mounted transfer switch and associated distribution equipment show signs of corrosion and appear to be in poor condition (Photos 10 and 11).

Interior Electrical

IOP City Hall MEP Assessment
March 22, 2024

- The receptacle layout appears generally satisfactory within most of the spaces observed during the site visit. Most of the existing electrical devices appear to be original to the building and show signs of wear and consist of different finishes (mainly ivory and white). It is our opinion that although in generally fair condition, the majority of electrical devices within the building have exceeded their rated life expectancy.
- It was observed that surface mounted raceway was utilized in several areas for the addition of lighting controls where access to gypsum board walls was not possible.
- The existing wiring system in the building appears to be wire and conduit but there are areas where MC cable was used and also areas in the attic spaces where non-metallic sheathed cable (Romex) were used.
- Hurricane shutters are utilized but in general, the installation of electrical infrastructure is in poor condition.

Lighting

- The interior lighting is primarily fluorescent, the majority appearing to be utilizing T-12 lamps. The majority of the lighting fixtures utilized are recessed 2x2 and 2x4 troffers, but some areas utilize surface mounted track lighting for illuminating wall-mounted artwork (Photos 12 and 13). The existing fixtures are in fair condition for their age but have exceeded their rated life expectancy.
- It appears that occupancy sensors have been utilized in most spaces for lighting system control on a room-by-room basis.
- It is unclear how emergency egress lighting is currently connected. It is assumed that battery packs are utilized for override until the emergency generator can be manually transferred by staff.

Fire Alarm

- Smoke detectors are utilized throughout the building, but they are all independent of each other and are not connected to a centralized fire alarm system. Based on our visual observation, there is not a fire alarm system currently installed within the building (Photo 14).

Miscellaneous

IOP City Hall MEP Assessment
March 22, 2024

- In general, most of the existing electrical infrastructure on the exterior of the building to include disconnects, conduits, supports, etc. are in poor condition due to age and exposure to salt air/water (Photo 15).

II. Recommendations For Renovations To The Existing Building

- Replace exterior meter enclosure and add new, exterior mounted, 600 amp rated, NEMA 3R service entrance disconnect to comply with current Dominion Energy standards. Remove existing service entrance ground at panelboard “MP” and provide new service entrance grounding system in accordance with UL 467 and NEC Article 250.
- Replace the existing generator transfer switch with a new 600 amp rated, open transition automatic transfer switch in NEMA 3R enclosure.
- Provide ground lug bushings in panelboard enclosures for all conduits 1” and larger. Bond grounding conductor as required to ground bus in each panelboard.
- Confirm all panelboard schedules are correct and up to date. Provide new typewritten panelboard schedules as required. All spare circuit breakers should be in the ‘OFF’ position.
- Replace all existing receptacles, data outlets, light switches, and the like with new devices and cover plates to match finish as directed by Owner/Architect.
- Provide elevated structural steel access platform for existing emergency generator to allow for maintenance access.
- Replace all existing exterior electrical infrastructure to include disconnects, conduit, devices, and supports as required for a code compliant installation. New materials shall be rated for installation in corrosive environments.
- Replace all lighting fixtures with new, energy efficient LED lighting fixtures. Recessed flat panels and/or downlights could be utilized as an ‘in-kind’ replacement to provide adequate lighting levels in offices, courtroom areas, lobby areas, and similar locations. Utility strip fixtures would be utilized in utility spaces and back of house areas. Building mounted exterior lighting would be utilized to provide adequate lighting at building entrances. All exterior lighting or lighting fixtures exposed to salt air environment should be made of weatherproof materials and provided with appropriate seals and gaskets. Provide light fixture tie wires and install with three

IOP City Hall MEP Assessment
March 22, 2024

complete turns as required by 2003 IBC 803.9.1.1 and ASTM C636. All new fixtures shall be provided with proper support clips and attached to ceiling grid as required.

- The new lighting system would utilize battery backup devices in select fixtures to provide adequate egress lighting for the override period until the emergency generator is online.
- Provide new occupancy sensors (ceiling and/or wall mounted) as required for lighting control to comply with 2009 IECC.
- Provide covers for all junction boxes and secure appropriately. There should be no open junction boxes or enclosures and all knock outs not used should be sealed.
- Tighten all conduit fittings and ensure that fittings are installed for appropriate knockout size.
- All electrical panelboards and enclosures need to be cleaned and a normal preventive maintenance schedule should be implemented.
- Coordinate with Architect and building classification and provide fire alarm notification system as required to comply with IBC and NFPA 72.

III. Electrical Photographs



Photo 1



Photo 2

IOP City Hall MEP Assessment
 March 22, 2024



Photo 3



Photo 4



Photo 5



Photo 6

IOP City Hall MEP Assessment
March 22, 2024

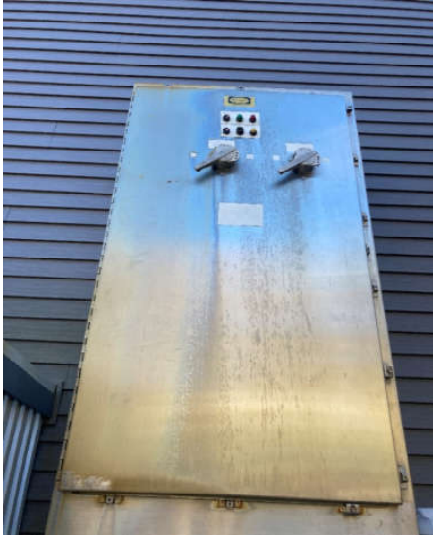


Photo 11



Photo 12

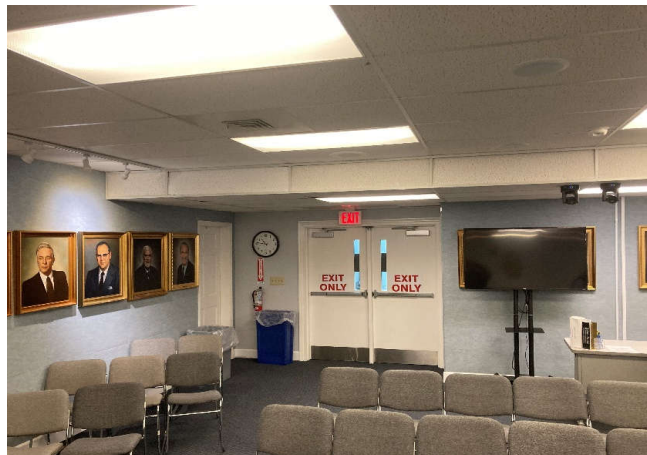


Photo 13

IOP City Hall MEP Assessment
March 22, 2024



Photo 14

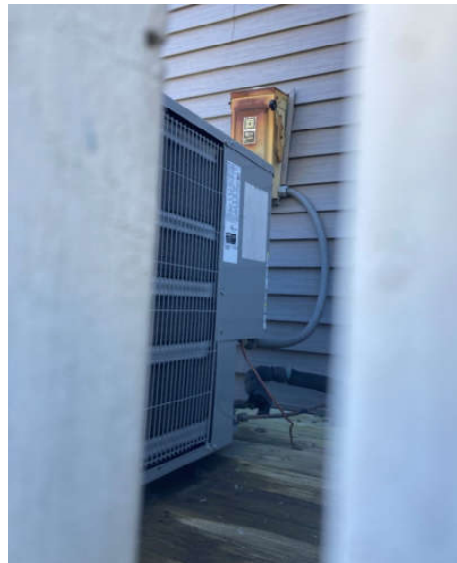


Photo 15

End of MEP Assessment



SECTION FIVE

EXTERIOR AND INTERIOR ASSESSMENT – MPS ARCHITECTS

Issue detail

Facilty Conditions Assessment 240221



Created on	Mar 22, 2024, 7:49 PM UTC
Created by	Jarret Hudson
Total items	15
Sorted by	ID (Descending)

Contents

A110 3

- #17: Existing Condition4
- #15: Existing Condition6
- #13: Existing Condition8
- #11: Existing Condition 12
- #10: Existing Condition 14

A130 16

- #16: Existing Condition 17

A120 19

- #12: Existing Condition 20
- #9: Existing Condition22
- #8: Existing Condition24
- #7: Building Code26
- #6: Building Code28
- #5: Existing Condition30
- #4: Existing Condition32
- #3: Existing Condition34
- #1: Existing Condition35

A110 (5 issues)



COPYRIGHT LOGO

SCALE

GROSS CONDITIONED SPACE - FLOOR 1 : 3256.6 SF
 GROSS UNCONDITIONED SPACE - FLOOR 1: 482 SF
 TOTAL BUILDING GROSS CONDITIONED SPACE: 6513.2 SF
 TOTAL BUILDING GROSS UNCONDITIONED SPACE: 964 SF

CITY OF ISLE OF PALMS
 CITY HALL MODIFICATION
 1207 PALM BLVD., ISLE OF PALMS, SC 29451

ISSUE DATE: 01/12/2023
 PHASE: SD
 SHEET ISSUE:

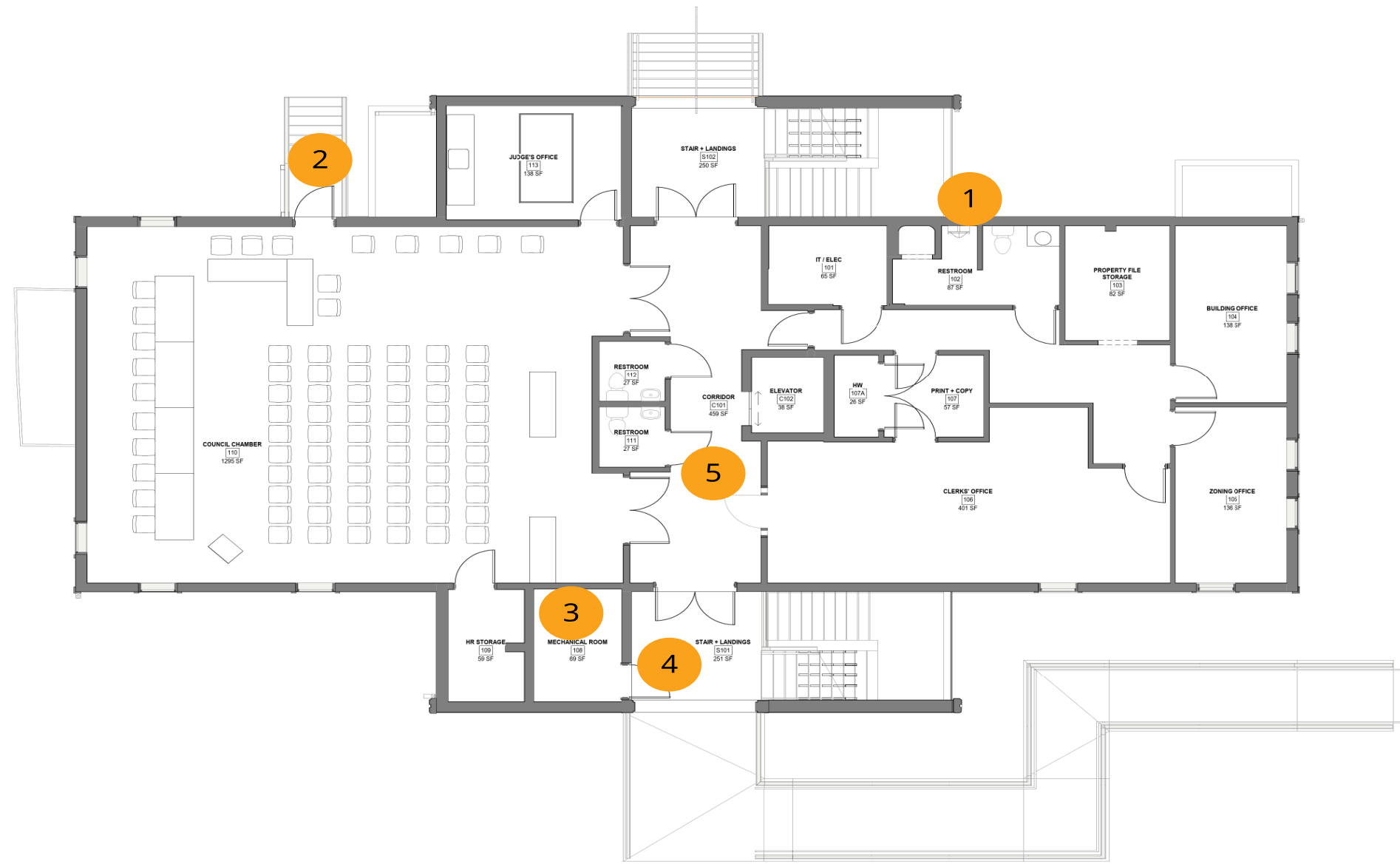
NO.	DATE	DESCRIPTION

PRINCIPAL IN CHARGE: PM
 PROJECT ARCHITECT: BFLH
 DRAWN BY: Author

SHEET TITLE:
LEVEL 1 OVERALL PLAN

SHEET NO. PROJ. NO.
 023410.00

A110



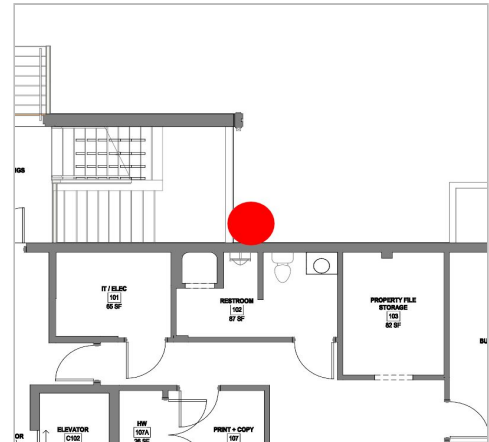
A1 LEVEL 01 - FLOOR PLAN
 1/8" = 1'-0"

Issue detail

#17: Existing Condition



ID	#17
Pin	1
Status	Open
Type	EC Design > Existing Condition



Standard fields

Description	—
Assigned to	—
Created by	Jarret Hudson (McMillan Pazdan Smith Architecture)
Created on	Mar 22, 2024
Location	01 CITY HALL > EXTERIOR > ROOF
Location details	—
Due date	—
Start date	—
Placement	A110 (LEVEL 1 OVERALL PLAN)
Root cause	—

Images



[IMG_0439](#)

Taken on Feb 21, 2024, 4:51 PM UTC

Added on Mar 22, 2024, 7:42 PM UTC

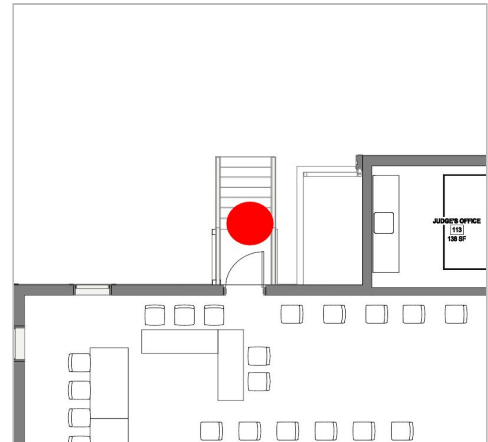
Added by Jarret Hudson

Issue detail

#15: Existing Condition



ID	#15
Pin	2
Status	Open
Type	EC Design > Existing Condition



Standard fields

Description	Wood rot on railing
Assigned to	—
Created by	Jarret Hudson (McMillan Pazdan Smith Architecture)
Created on	Mar 22, 2024
Location	01 CITY HALL > EXTERIOR > STAIRS
Location details	—
Due date	—
Start date	—
Placement	A110 (LEVEL 1 OVERALL PLAN)
Root cause	—

Images



[IMG_0418](#)

Taken on Feb 21, 2024, 4:06 PM UTC

Added on Mar 22, 2024, 7:23 PM UTC

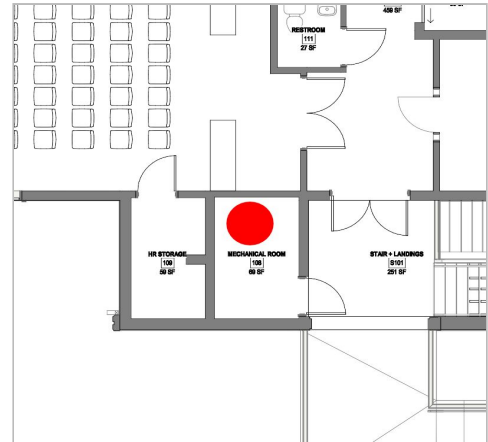
Added by Jarret Hudson

Issue detail

#13: Existing Condition



ID	#13
Pin	3
Status	Open
Type	EC Design > Existing Condition



Standard fields

Description	Main trunk line of mechanical system
Assigned to	—
Created by	Jarret Hudson (McMillan Pazdan Smith Architecture)
Created on	Mar 22, 2024
Location	01 CITY HALL > INTERIOR > LEVEL 1 > MECHANICAL ROOM 108
Location details	—
Due date	—
Start date	—
Placement	A110 (LEVEL 1 OVERALL PLAN)
Root cause	—

Images



IMG_0413

Taken on Feb 21, 2024, 4:03 PM UTC
Added on Mar 22, 2024, 6:53 PM UTC
Added by Jarret Hudson



IMG_0414

Taken on Feb 21, 2024, 4:04 PM UTC
Added on Mar 22, 2024, 6:55 PM UTC
Added by Jarret Hudson

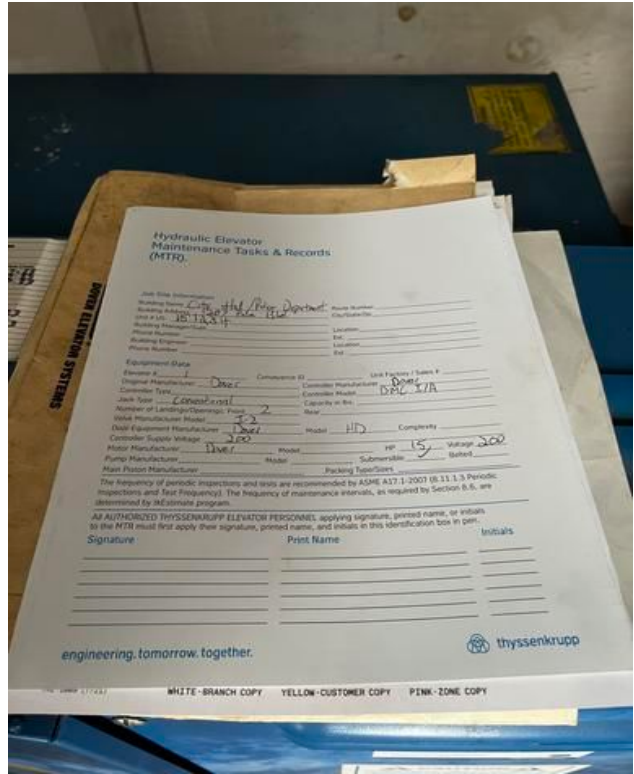
023410.00_Isle of Palms, City Hall Modification

Facility Conditions Assessment 240221



IMG_0412

Taken on Feb 21, 2024, 4:03 PM UTC
Added on Mar 22, 2024, 6:55 PM UTC
Added by Jarret Hudson



IMG_0411

Taken on Feb 21, 2024, 4:03 PM UTC
Added on Mar 22, 2024, 6:55 PM UTC
Added by Jarret Hudson



IMG_0410

Taken on Feb 21, 2024, 4:03 PM UTC

Added on Mar 22, 2024, 6:55 PM UTC

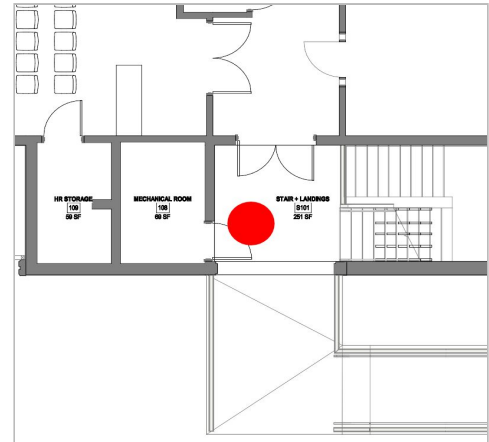
Added by Jarret Hudson

Issue detail

#11: Existing Condition



ID	#11
Pin	4
Status	Open
Type	EC Design > Existing Condition



Standard fields

Description	Rust present on hollow metal door frame
Assigned to	—
Created by	Jarret Hudson (McMillan Pazdan Smith Architecture)
Created on	Mar 22, 2024
Location	01 CITY HALL > INTERIOR > LEVEL 1 > STAIR + LANDINGS S101
Location details	—
Due date	—
Start date	—
Placement	A110 (LEVEL 1 OVERALL PLAN)
Root cause	—

Images



[IMG_0403](#)

Taken on Feb 21, 2024, 3:47 PM UTC

Added on Mar 22, 2024, 6:31 PM UTC

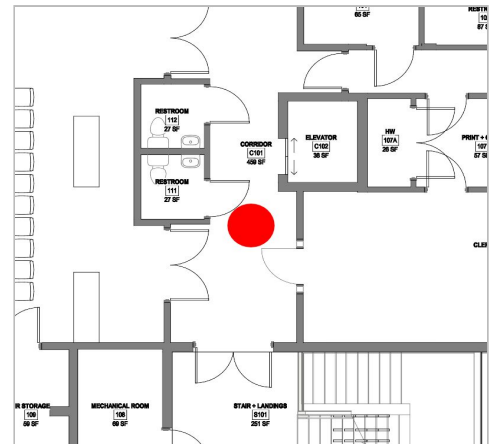
Added by Jarret Hudson

Issue detail

#10: Existing Condition



ID	#10
Pin	5
Status	Open
Type	EC Design > Existing Condition



Standard fields

Description	—
Assigned to	—
Created by	Jarret Hudson (McMillan Pazdan Smith Architecture)
Created on	Mar 22, 2024
Location	01 CITY HALL > INTERIOR > LEVEL 1 > CORRIDOR C101
Location details	—
Due date	—
Start date	—
Placement	A110 (LEVEL 1 OVERALL PLAN)
Root cause	—

Images



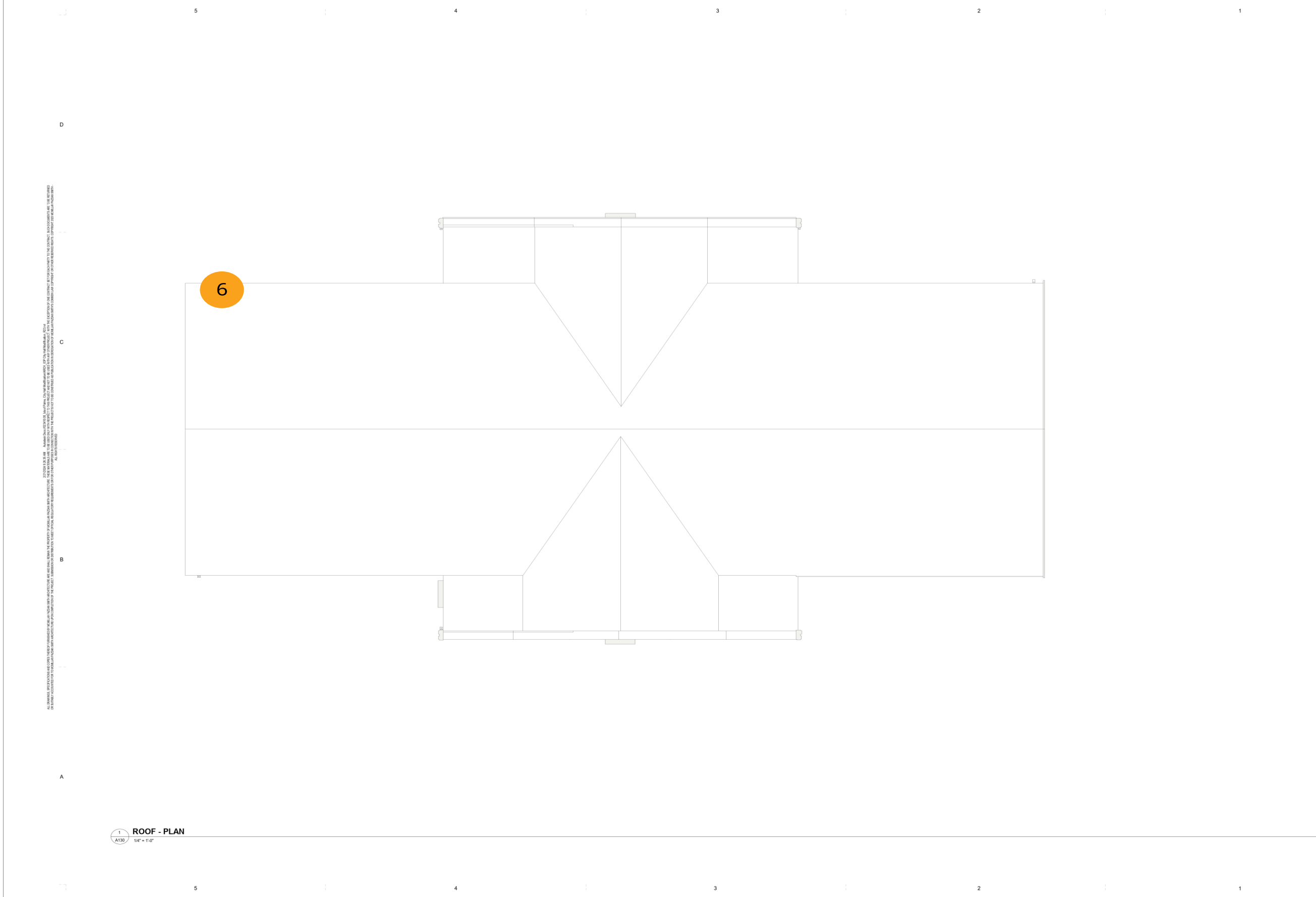
[IMG_0401](#)

Taken on Feb 21, 2024, 3:46 PM UTC

Added on Mar 22, 2024, 6:29 PM UTC

Added by Jarret Hudson

A130 (1 issue)



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1
A130 ROOF - PLAN
1/4" = 1'-0"



CITY OF ISLE OF PALMS
 CITY HALL MODIFICATION
 1207 PALM BLVD, ISLE OF PALMS, SC 29451

ISSUE DATE:	01/12/2023	
PHASE:	SO	
SHEET ISSUE:		
NO.	DATE	DESCRIPTION

PRINCIPAL IN CHARGE: PM
 PROJECT ARCHITECT: BJUH
 DRAWN BY: Author

SHEET TITLE:
ROOF OVERALL PLAN

SHEET NO.:
A130

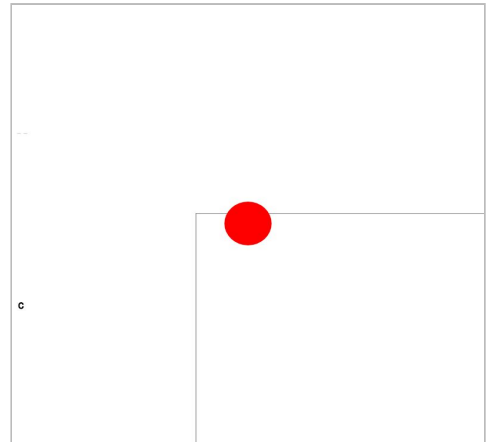
PROJ. NO.:
 023410.00

Issue detail

#16: Existing Condition



ID	#16
Pin	6
Status	Open
Type	EC Design > Existing Condition



Standard fields

Description	Roof soffit is open to elements
Assigned to	—
Created by	Jarret Hudson (McMillan Pazdan Smith Architecture)
Created on	Mar 22, 2024
Location	01 CITY HALL > EXTERIOR > ROOF
Location details	—
Due date	—
Start date	—
Placement	A130 (ROOF OVERALL PLAN)
Root cause	—

Images



[IMG_0424](#)

Taken on Feb 21, 2024, 4:07 PM UTC

Added on Mar 22, 2024, 7:28 PM UTC

Added by Jarret Hudson

A120 (9 issues)



CORRELATION LOG

SCALE

GROSS CONDITIONED SPACE - FLOOR 2 : 3256.6 SF
 GROSS UNCONDITIONED SPACE - FLOOR 2: 482 SF
 TOTAL BUILDING GROSS CONDITIONED SPACE: 6513.2 SF
 TOTAL BUILDING GROSS UNCONDITIONED SPACE: 964 SF



CITY OF ISLE OF PALMS
 CITY HALL MODIFICATION
 1207 PALM BLVD, ISLE OF PALMS, SC 29451

ISSUE DATE: 01/12/2023
 PHASE: SO
 SHEET ISSUE: NO. DATE DESCRIPTION

PRINCIPAL IN CHARGE: PM
 PROJECT ARCHITECT: BJH
 DRAWN BY: Author

SHEET TITLE:
LEVEL 2 OVERALL PLAN

SHEET NO. PROJ. NO. 023410.00

A120

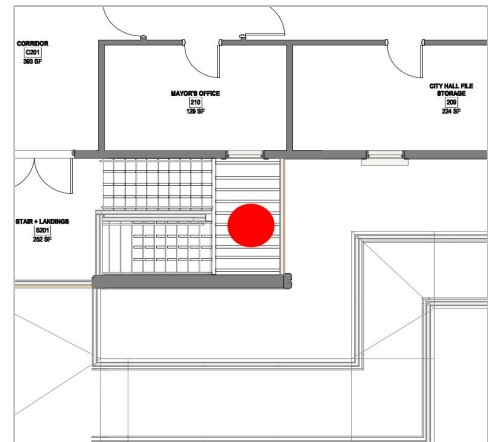
LEVEL 02 - FLOOR PLAN
 A120 1/4" = 1'-0"

Issue detail

#12: Existing Condition



ID	#12
Pin	7
Status	Open
Type	EC Design > Existing Condition



Standard fields

Description	Wood rot at exterior railings, present in multiple locations
Assigned to	—
Created by	Jarret Hudson (McMillan Pazdan Smith Architecture)
Created on	Mar 22, 2024
Location	01 CITY HALL > EXTERIOR > STAIRS
Location details	—
Due date	—
Start date	—
Placement	A120 (LEVEL 2 OVERALL PLAN)
Root cause	—

Images



[IMG_0405](#)

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Added on Mar 22, 2024, 6:43 PM UTC

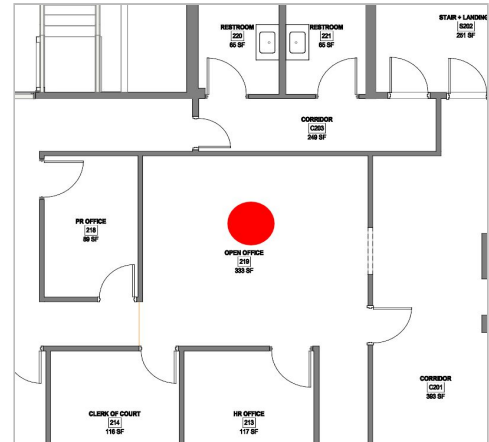
Added by Jarret Hudson

Issue detail

#9: Existing Condition



ID	#9
Pin	8
Status	Open
Type	EC Design > Existing Condition



Standard fields

Description	Ceiling tiles are stained indicating presence of water at some point in time.
Assigned to	—
Created by	Jarret Hudson (McMillan Pazdan Smith Architecture)
Created on	Mar 22, 2024
Location	01 CITY HALL > INTERIOR > LEVEL 2 > OPEN OFFICE 219
Location details	—
Due date	—
Start date	—
Placement	A120 (LEVEL 2 OVERALL PLAN)
Root cause	—

Images



IMG_0399

Taken on Feb 21, 2024, 3:45 PM UTC
Added on Mar 22, 2024, 6:26 PM UTC
Added by Jarret Hudson



IMG_0400

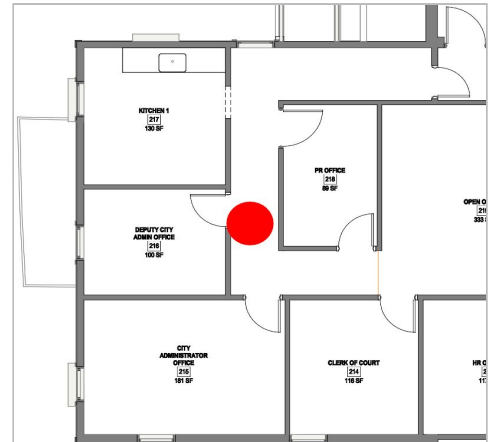
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Added on Mar 22, 2024, 6:26 PM UTC
Added by Jarret Hudson

Issue detail

#8: Existing Condition



ID	#8
Pin	9
Status	Open
Type	EC Design > Existing Condition



Standard fields

Description	Ceiling tiles are stained, indicating moisture presence at some point in time
Assigned to	—
Created by	Jarret Hudson (McMillan Pazdan Smith Architecture)
Created on	Mar 22, 2024
Location	01 CITY HALL > INTERIOR > LEVEL 2 > CORRIDOR C203
Location details	—
Due date	—
Start date	—
Placement	A120 (LEVEL 2 OVERALL PLAN)
Root cause	—

Images



[IMG_0397](#)

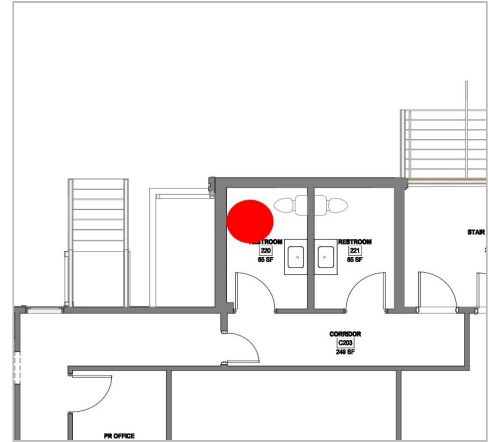
Taken on Feb 21, 2024, 3:43 PM UTC
Added on Mar 22, 2024, 6:24 PM UTC
Added by Jarret Hudson

Issue detail

#7: Building Code



ID	#7
Pin	10
Status	 Open
Type	BC Design > Building Code



Standard fields

Description	Grab bars non-compliant with current IBC
Assigned to	—
Created by	Jarret Hudson (McMillan Pazdan Smith Architecture)
Created on	Mar 22, 2024
Location	01 CITY HALL > INTERIOR > LEVEL 2 > RESTROOM 220
Location details	—
Due date	—
Start date	—
Placement	A120 (LEVEL 2 OVERALL PLAN)
Root cause	—

Images



[IMG_0393](#)

Taken on Feb 21, 2024, 3:43 PM UTC

Added on Mar 22, 2024, 6:21 PM UTC

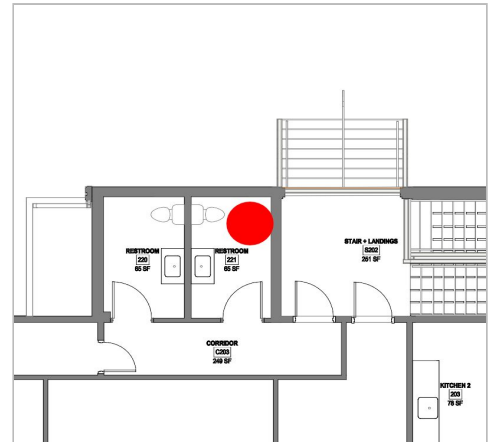
Added by Jarret Hudson

Issue detail

#6: Building Code



ID	#6
Pin	11
Status	 Open
Type	BC Design > Building Code



Standard fields

Description	Grab bars non-compliant with current IBC
Assigned to	—
Created by	Jarret Hudson (McMillan Pazdan Smith Architecture)
Created on	Mar 22, 2024
Location	01 CITY HALL > INTERIOR > LEVEL 2 > RESTROOM 221
Location details	—
Due date	—
Start date	—
Placement	A120 (LEVEL 2 OVERALL PLAN)
Root cause	—

Images



[IMG_0392](#)

Taken on Feb 21, 2024, 3:40 PM UTC

Added on Mar 22, 2024, 6:20 PM UTC

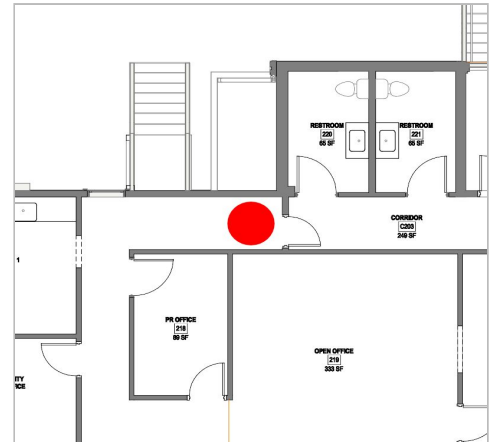
Added by Jarret Hudson

Issue detail

#5: Existing Condition



ID	#5
Pin	12
Status	Open
Type	EC Design > Existing Condition



Standard fields

Description	Existing corridor finishes and casework
Assigned to	—
Created by	Jarret Hudson (McMillan Pazdan Smith Architecture)
Created on	Mar 22, 2024
Location	—
Location details	—
Due date	—
Start date	—
Placement	A120 (LEVEL 2 OVERALL PLAN)
Root cause	—

Images



[IMG_0390](#)

Taken on Feb 21, 2024, 3:40 PM UTC

Added on Mar 22, 2024, 6:16 PM UTC

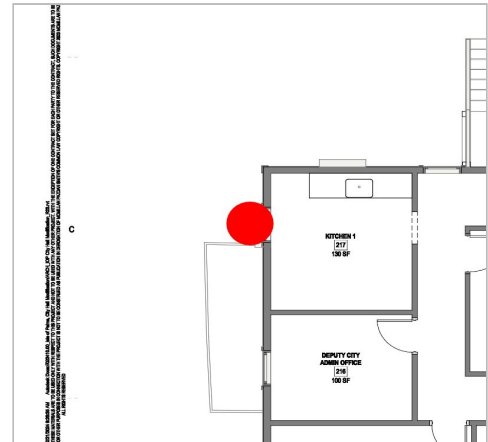
Added by Jarret Hudson

Issue detail

#4: Existing Condition



ID	#4
Pin	13
Status	Open
Type	EC Design > Existing Condition



Standard fields

Description	—
Assigned to	—
Created by	Jarret Hudson (McMillan Pazdan Smith Architecture)
Created on	Mar 22, 2024
Location	01 CITY HALL > INTERIOR > LEVEL 2 > KITCHEN 1 217
Location details	—
Due date	—
Start date	—
Placement	A120 (LEVEL 2 OVERALL PLAN)
Root cause	—

Images



[IMG_0389](#)

Taken on Feb 21, 2024, 3:39 PM UTC

Added on Mar 22, 2024, 6:15 PM UTC

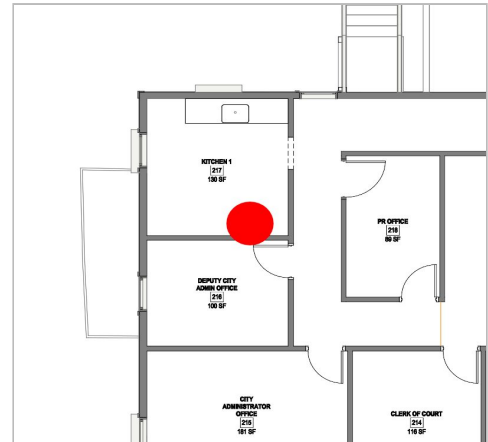
Added by Jarret Hudson

Issue detail

#3: Existing Condition



ID	#3
Pin	14
Status	Open
Type	EC Design > Existing Condition



Standard fields

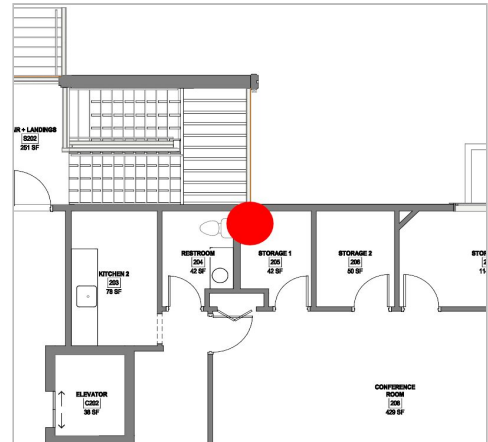
Description	Plastic laminate casework and countertop showing signs of wear.
Assigned to	—
Created by	Jarret Hudson (McMillan Pazdan Smith Architecture)
Created on	Mar 22, 2024
Location	01 CITY HALL > INTERIOR > LEVEL 2 > KITCHEN 1 217
Location details	—
Due date	—
Start date	—
Placement	A120 (LEVEL 2 OVERALL PLAN)
Root cause	—

Issue detail

#1: Existing Condition



ID	#1
Pin	15
Status	 Open
Type	EC Design > Existing Condition



Standard fields

Description	Termite damage, duct laying on ceiling grid
Assigned to	—
Created by	Jarret Hudson (McMillan Pazdan Smith Architecture)
Created on	Mar 20, 2024
Location	01 CITY HALL > INTERIOR > LEVEL 2 > STORAGE 1 205
Location details	—
Due date	—
Start date	—
Placement	A120 (LEVEL 2 OVERALL PLAN)
Root cause	—

Images



[IMG_0378 - Copy](#)

Added on Mar 22, 2024, 5:48 PM UTC

Added by Jarret Hudson



IOP City Hall | Facility Conditions Assessment

Date of Assessment: Feb 21, 2024

Executive Summary

Exterior Envelope

Exterior Walls

The exterior envelope consists of wood framed walls with vinyl siding as the outer material. It appears that the building was formerly clad in wood siding at one point and vinyl siding with rigid insulation was installed on top of the existing wood siding. By doing this, a drainage plane largely does not exist in the exterior walls.

Roof

The roof is composed of wood trusses, plywood roof deck, and asphalt shingles. The roof does not appear to contain any insulation, but some insulation is present at the ceiling level of the attic space in some locations. Insulation does not appear to be continuous. Soffits at roof eaves are not present in some locations.

Windows

Windows throughout are insulated, but the air space of the glazing units is minimal. Windows are not impact rated but do have manual hurricane shutters that require personnel support to be activated during a weather event. Generally, the shutters are showing age due to multiple instances of paint peeling. Some interior window sills show signs of moisture intrusion at a point in time, but have been repaired.

Misc

The crawlspace of the building is open and piping largely seems to be well supported and free of deterioration. Currently some items such as a beach cart, canoe, and trash are present in the crawlspace.

Wood railings throughout are showing rot and deterioration in various locations.

It is likely that the exterior envelope of this building does not meet current 2018 IECC requirements.

Rusted hardware is present at multiple exterior hollow metal doors.

No security system is present in the building.



Interior

Ceilings

Ceilings throughout the building are acoustical ceiling systems suspended from the roof deck above. In some instances, the acoustical ceiling is hung from a previously installed GWB ceiling. Existing ceilings throughout are not in compliance with seismic requirements of 2018 IBC. Additionally, some ceiling tiles show staining which is usually an indicator of a water being present at some point in time. Ductwork is resting on the acoustical ceiling grid in some locations, which is not code compliant.

Flooring

Flooring materials range throughout the building from VCT, sheet flooring, to carpet. All these flooring types are generally worn and likely nearing the end of their lifecycle.

Walls

Painted GWB walls are present throughout the building and are in good condition.

Interior Doors

Interior doors range from wood panel doors to hollow metal doors. Generally, both types are in good condition and only need repainting.

Casework

Existing casework is plastic laminate clad wall and base cabinets with plastic laminate countertop. Cabinets are in decent condition and not showing major signs of deterioration.

Accessibility

The first floor of the building is elevated above grade and a sloped wood ramp is present. A hydraulic elevator is also present to provide access from the 1st Floor up to the 2nd Floor. The elevator appears to be original to the building, which would date back to the early 1990s.

Bathrooms do not appear to comply with current accessibility standards. At the least, vertical grab bars are not present in any bathroom. It is likely that bathrooms do not follow other accessibility standards since the building was constructed at approximately the same time that accessibility codes were introduced.



SECTION SIX

BUILDING PROGRAMMING SPREADSHEET REQUESTED VERSES EXISTING – MPS ARCHITECTS

Isle of Palms
 City Hall

Building Program
 1/16/2024

McMillan Pazdan Smith Architecture
 MPS Project No. - 023410.00

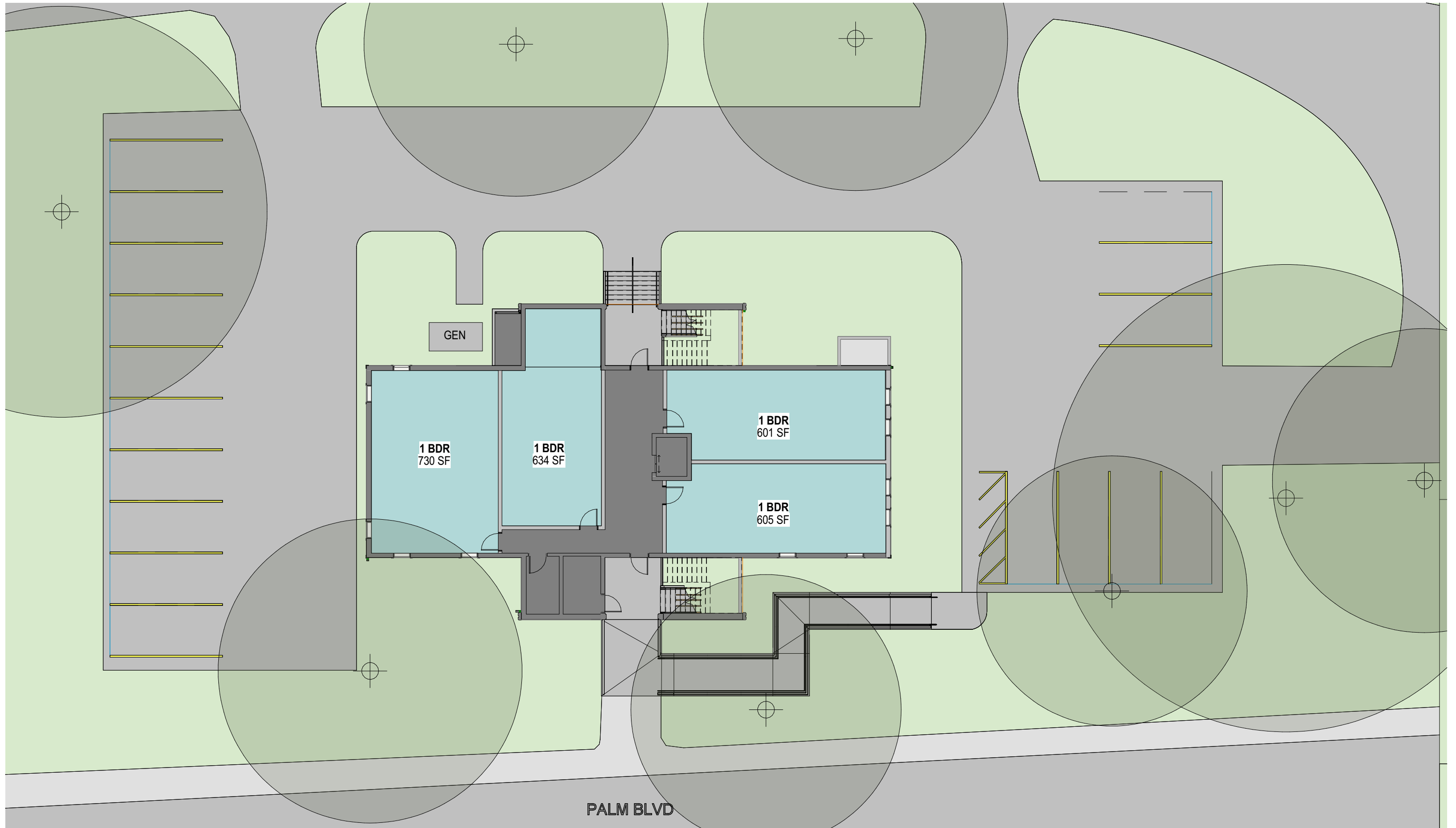
Room Number	Space	Total SF (Requested)	Total SF (Existing)	Notes
101	IT / Electrical Room	150	65	Include Generator ATS Switch
102	Restroom w/ Shower	150	87	
103	Property File Storage	100	82	
104	Building Office	150	138	
105	Zoning Office	150	136	
106	Accounts Payable + Parking Clerk's Open Office	500	401	
107	Print + Copy Room	80	57	
107A	Hot Water Heater	80	26	
108	Mechanical Room	100	69	
109	HR Storage	100	59	
110	Council Chamber	1,800	1,295	Seating for: 9 Council Members 4 Staff 4 Dept Heads 3 Misc. Staff 50-60 Public 1 Public Speaker / Podium Needs AV Booth
111	Restroom	80	27	
112	Restroom	80	27	
113	Judge's Room / Executive Session Room	500	138	Desired: Table for 15, casework w/ sink, mini fridge, printer/copier, ext. door
203	Kitchen		78	
204	Restroom		42	
205	Storage 1	200	42	
206	Storage 2		50	
207	Storage 3		114	
208	Conference Room	450	429	10-12 People
209	City Hall File Storage	250	224	
210	Mayor's Office	150	129	
212	Unknown Office	150	136	
213	HR Office	150	117	w/ file cabinets
214	Clerk of Court	120	116	
215	City Administrator Office	200	181	
216	Deputy City Admin Office	150	100	
217	Kitchen / Break Room	250	130	
218	PR / Tourism Office	120	89	
219	Open Office	500	333	Desired: Reception / One-stop shop w/ 4 stations
220	Restroom	80	65	
221	Restroom	80	65	
C101	Corridor		459	Circulation
C102	Elevator Shaft	80	38	Circulation
C201	Corridor		393	Circulation
C202	Elevator Shaft	80	38	Circulation
C203	Corridor		249	Circulation
S101	Stair + Landings	250	250	Circulation - Currently Unconditioned
S102	Stair + Landings	250	251	Circulation - Currently Unconditioned
S201	Stair + Landings	250	252	Circulation - Currently Unconditioned
S202	Stair + Landings	250	251	Circulation - Currently Unconditioned
	Council Chambers AV Booth	80		
	Council Chamber Storage	100		Desired: Table and chair storage
	Short Term Rental Coord. Office	120		
	Financial Director	120		
	TBD Office / Small Meeting	120		
	TBD Office / Small Meeting	120		
	Meeting Room	200		
	Fitness Room	500		Desired: Rubber Flooring, Treadmill
		9,390	7,228	Total Programmed Space
		3,287	841	Grossing (Walls, Circulation, and Support)
		12,677	8,069	Total Gross SF Space
		(Requested)	(Existing)	

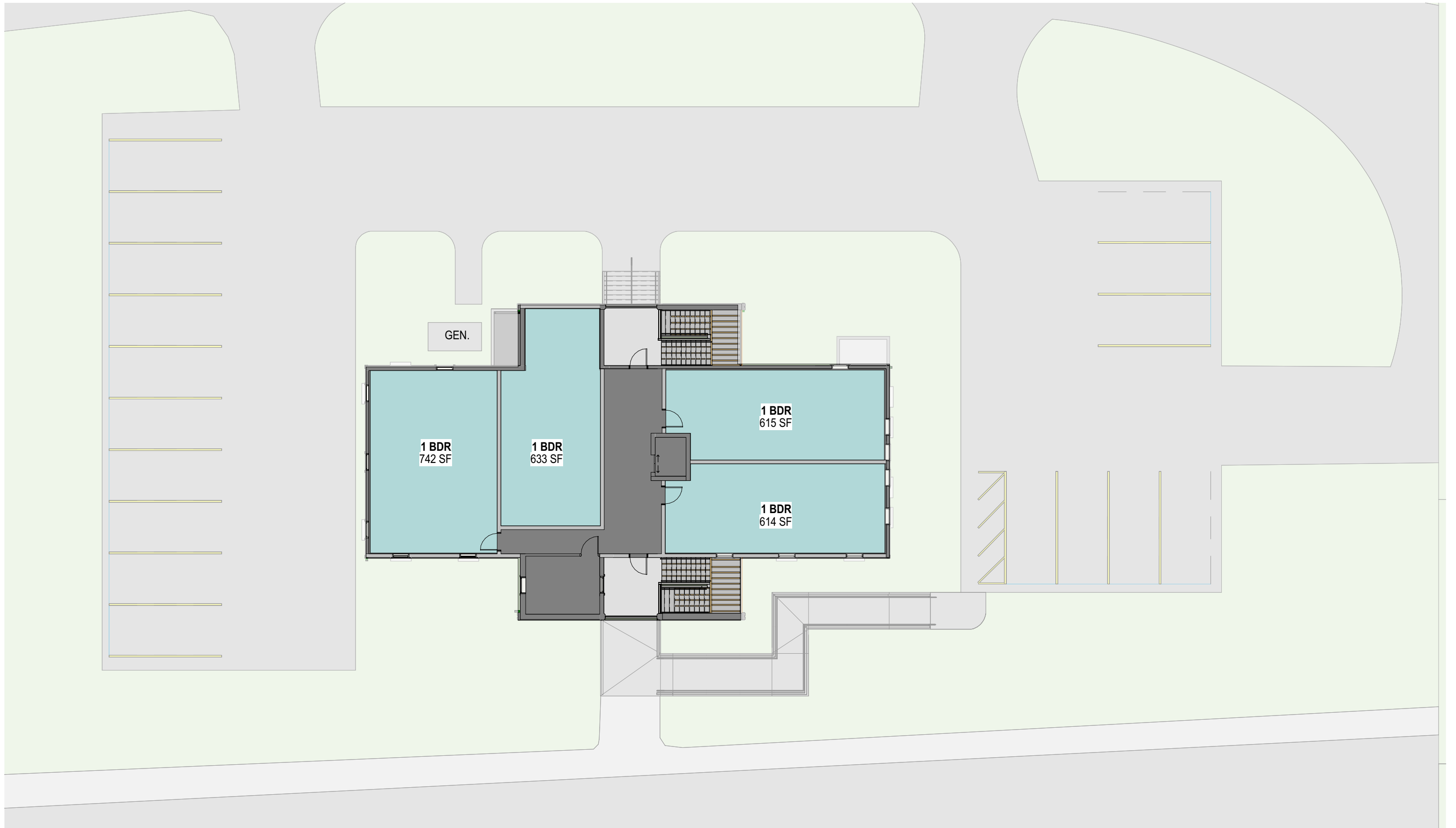


SECTION SEVEN

BUILDING USE AND RENOVATION OPTIONS

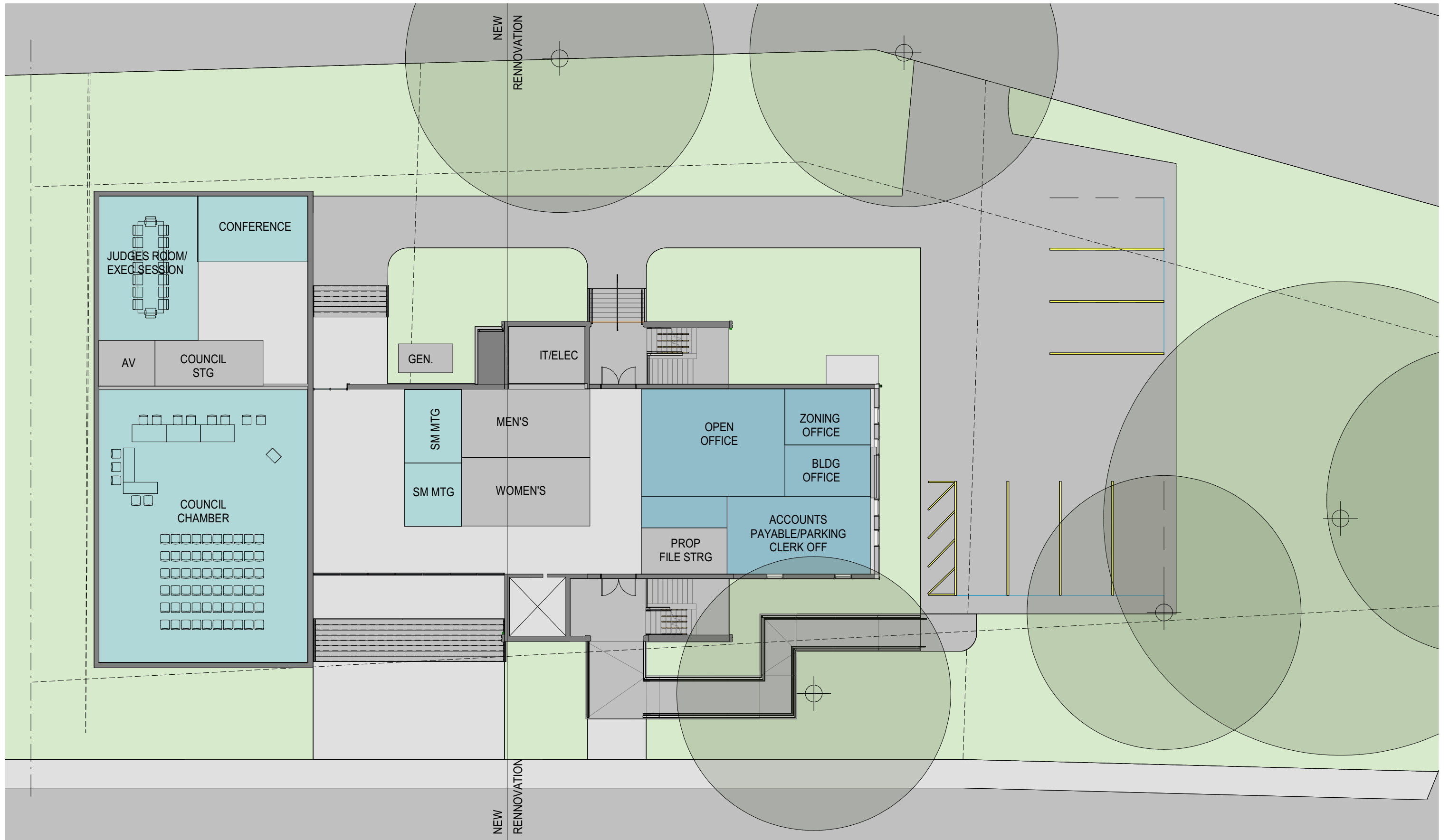
APARTMENT STUDY

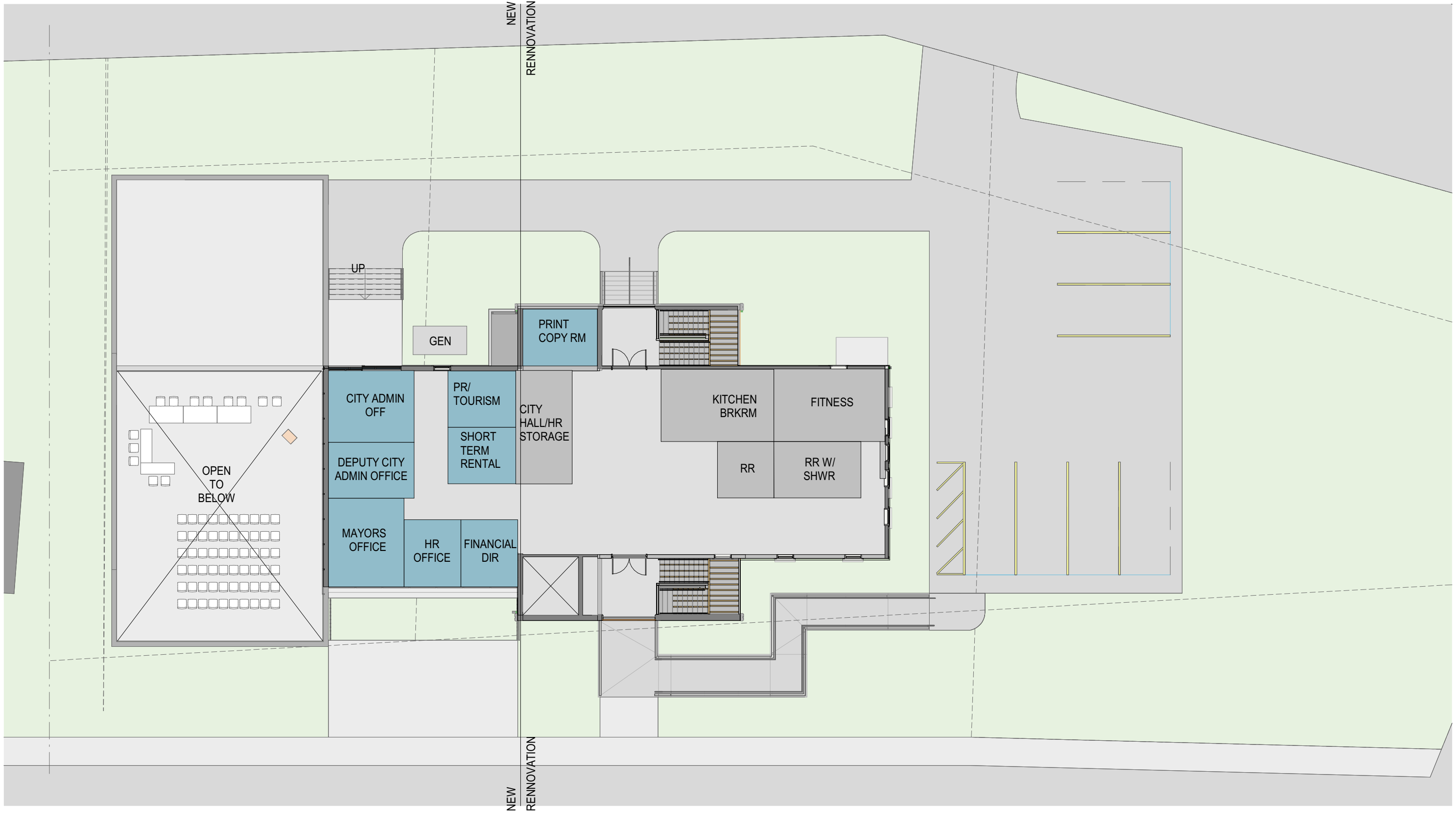


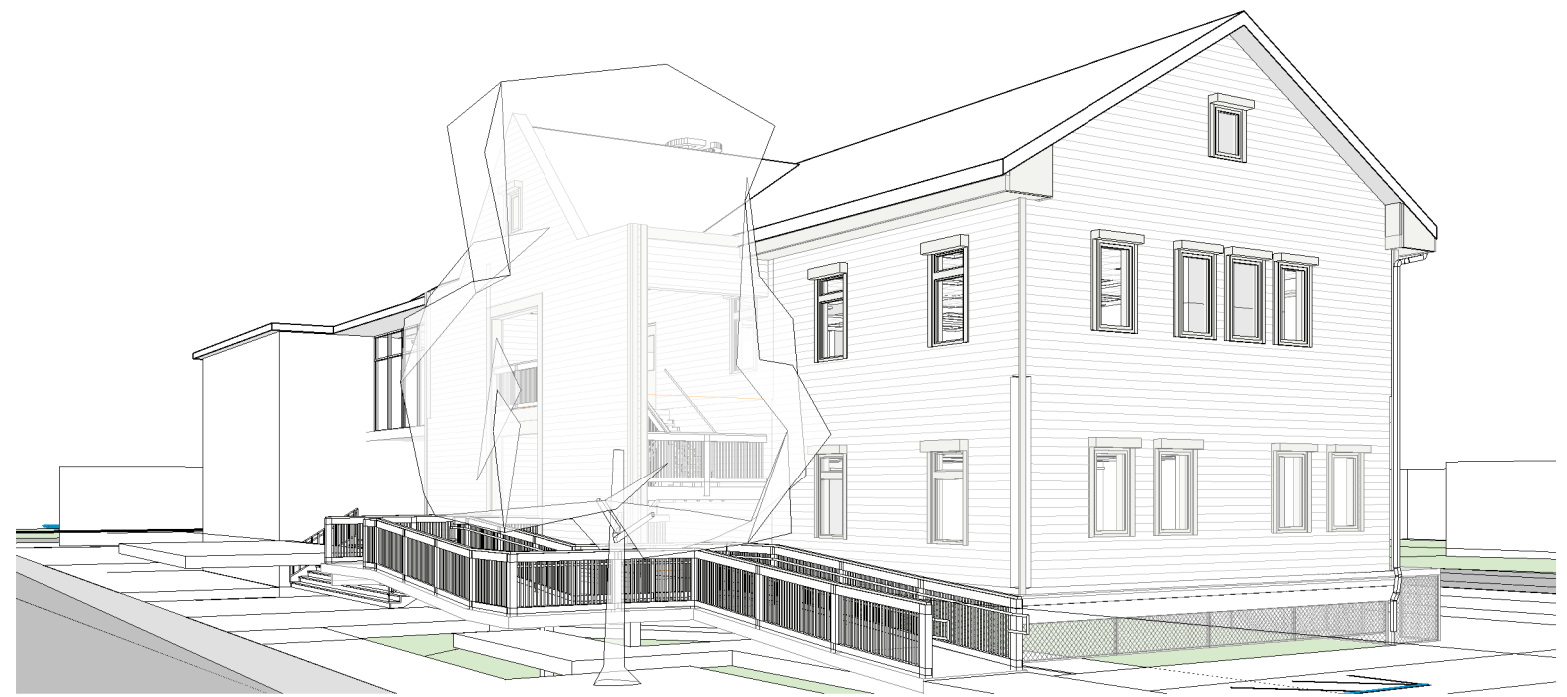


EXIST. BLDG + ADDITION A



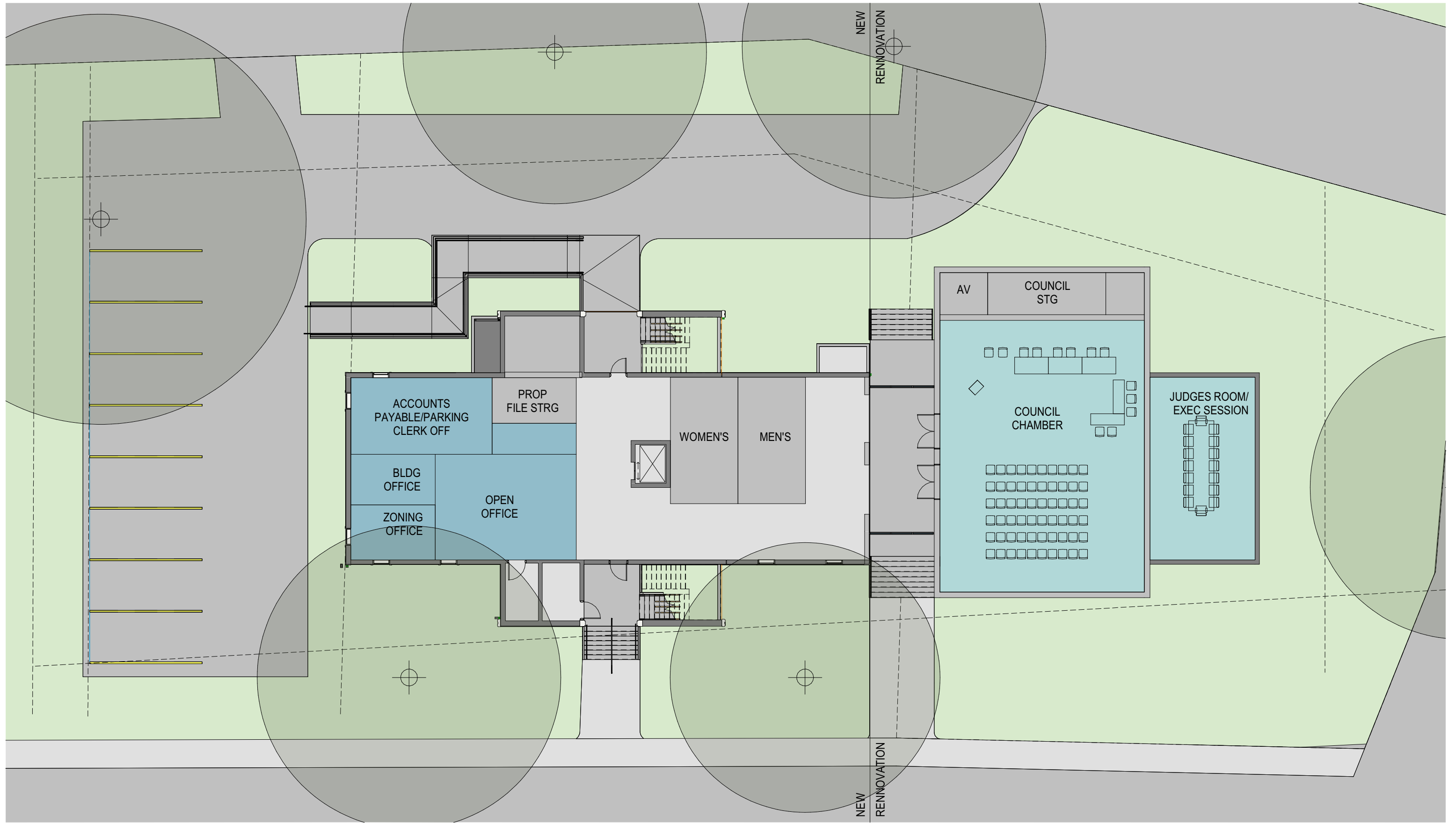


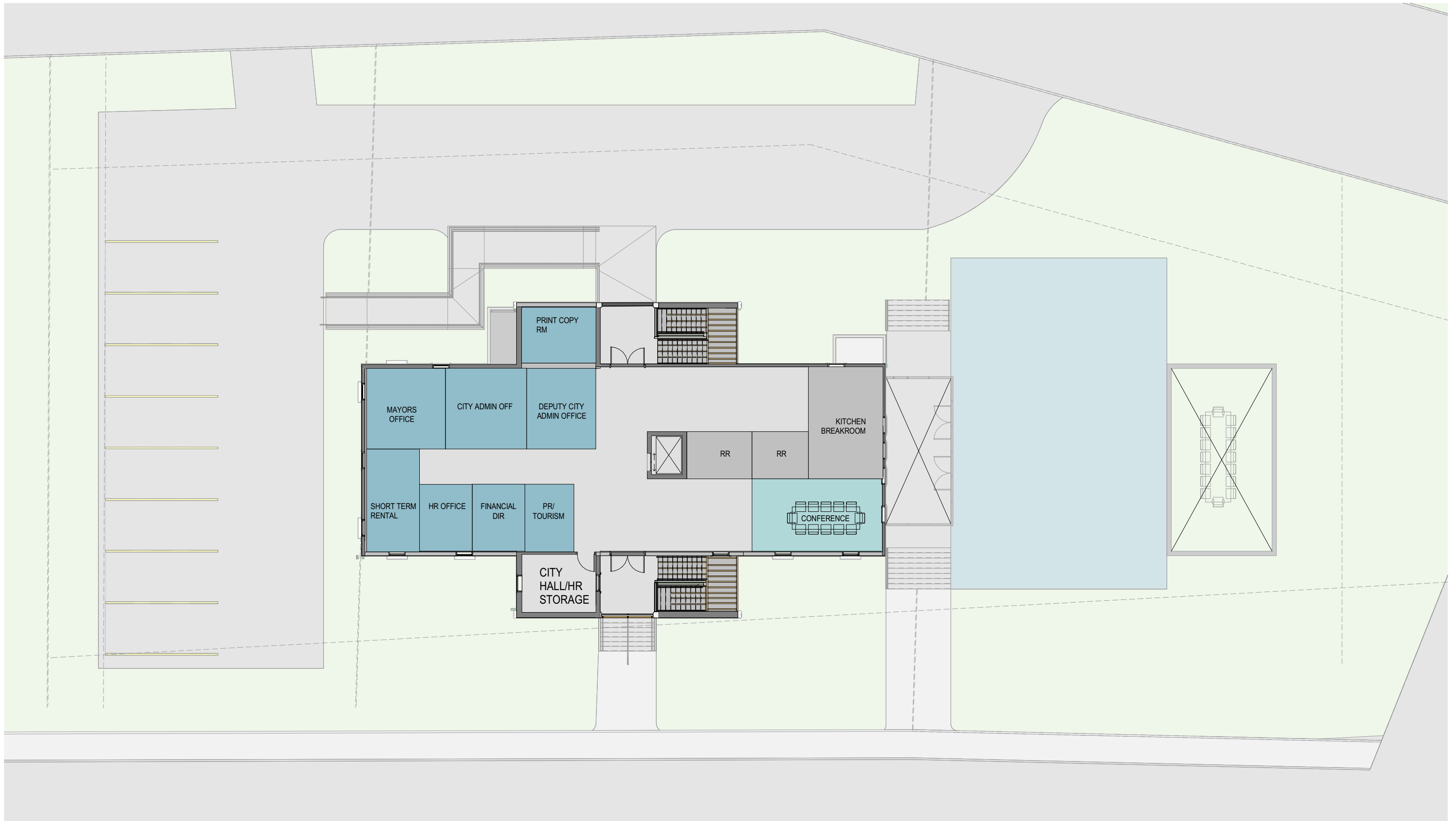


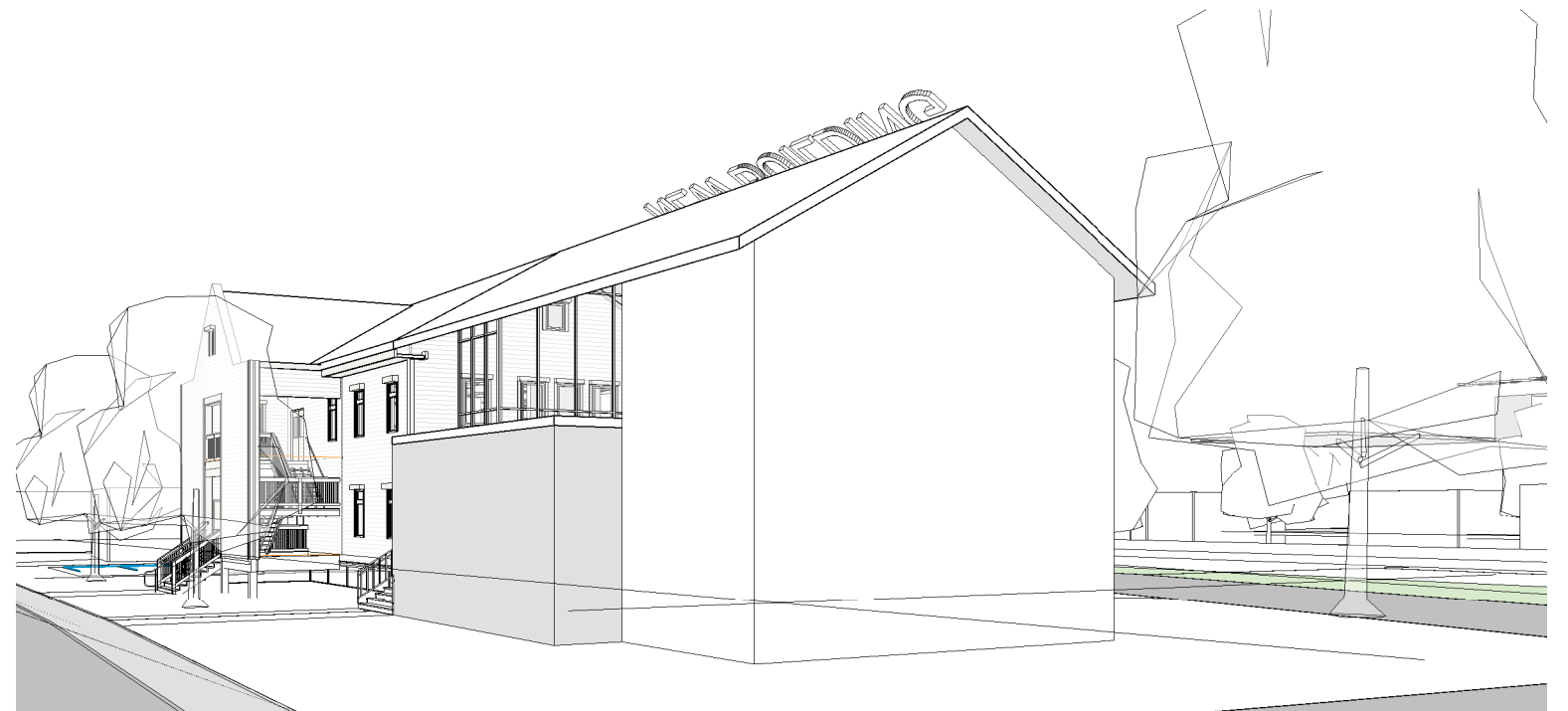
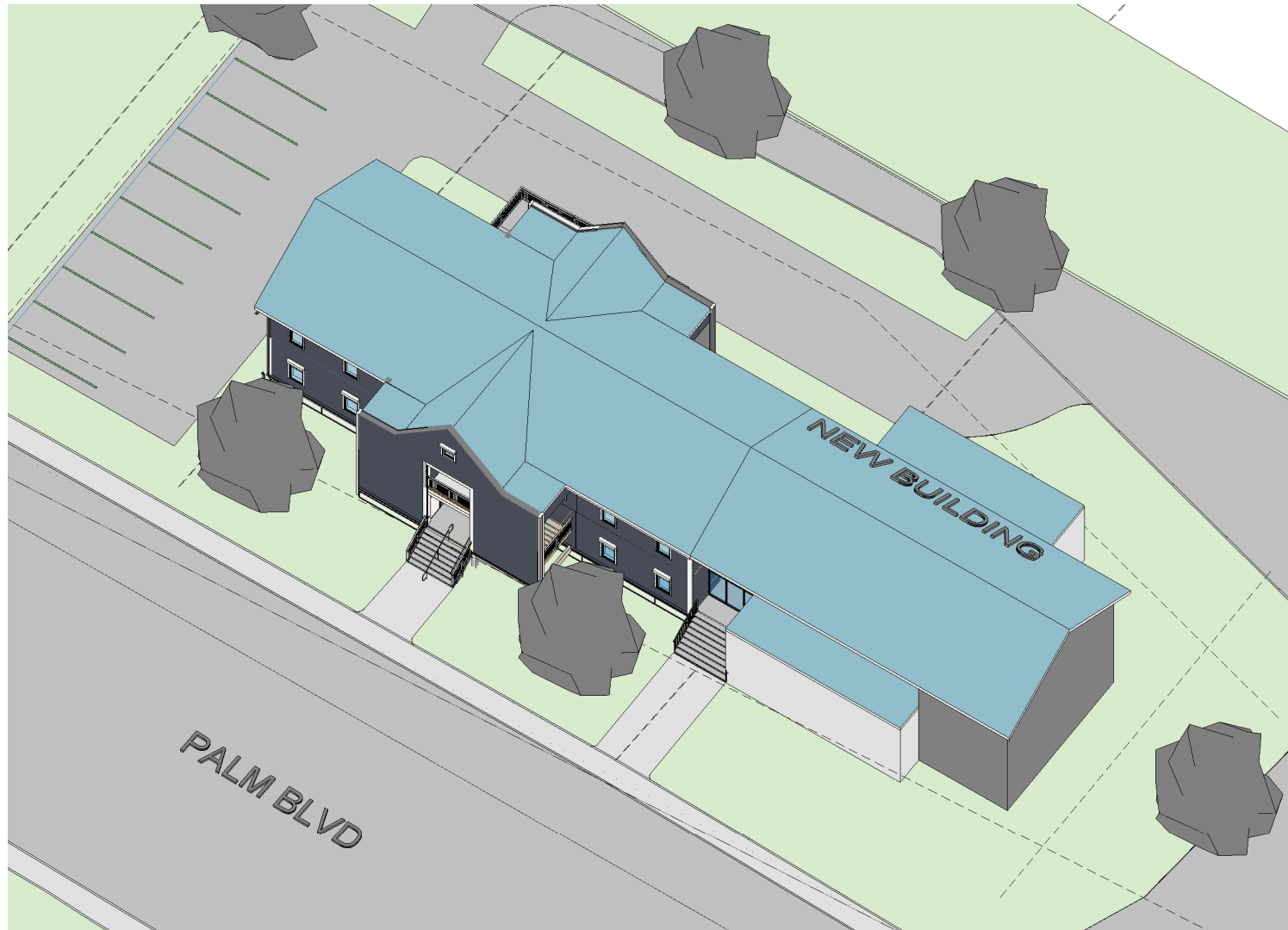


EXIST. BLDG + ADDITION B



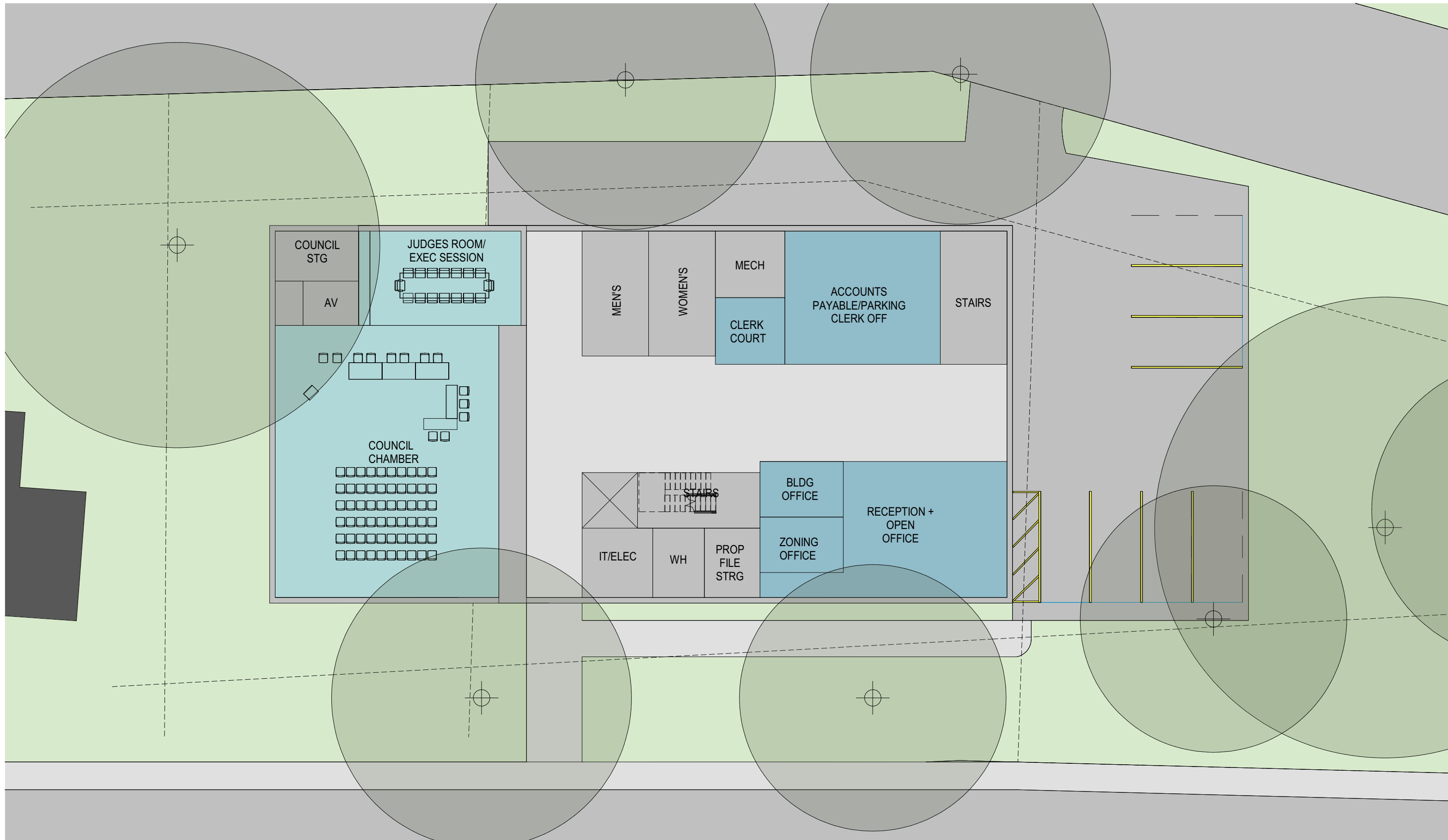


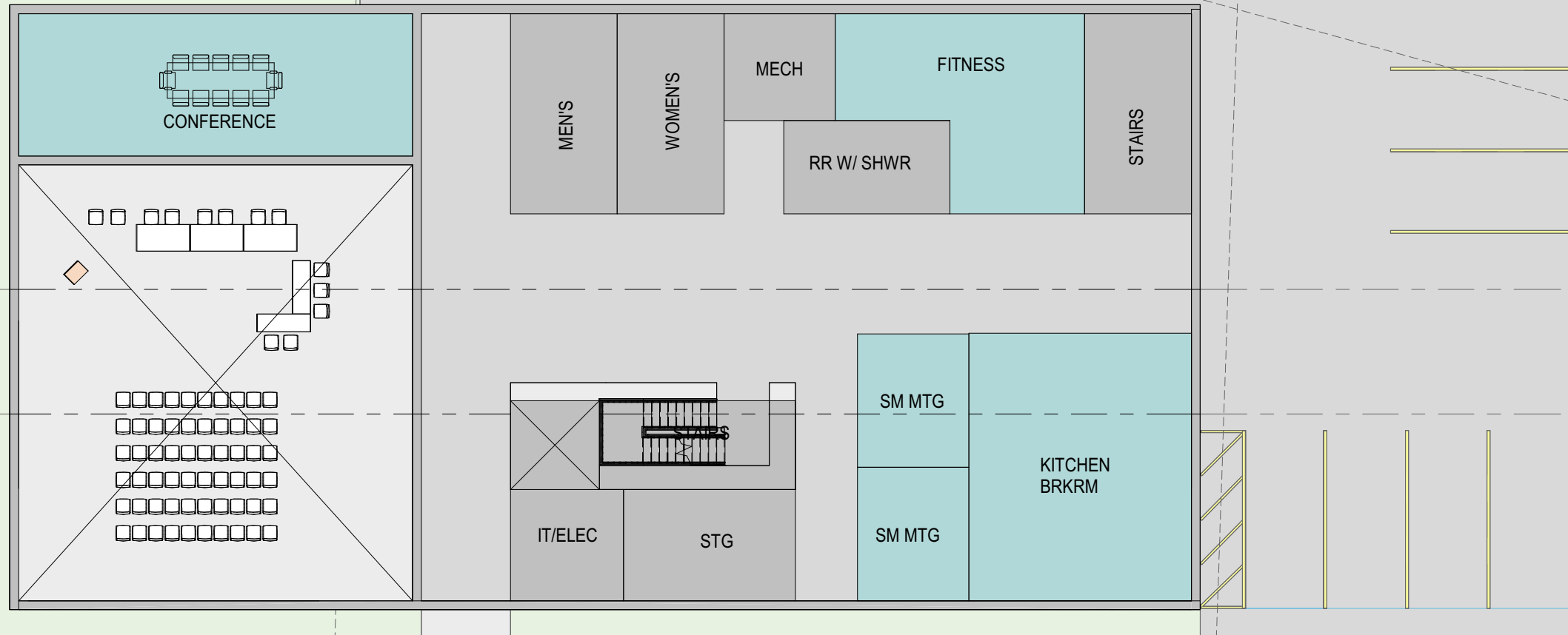


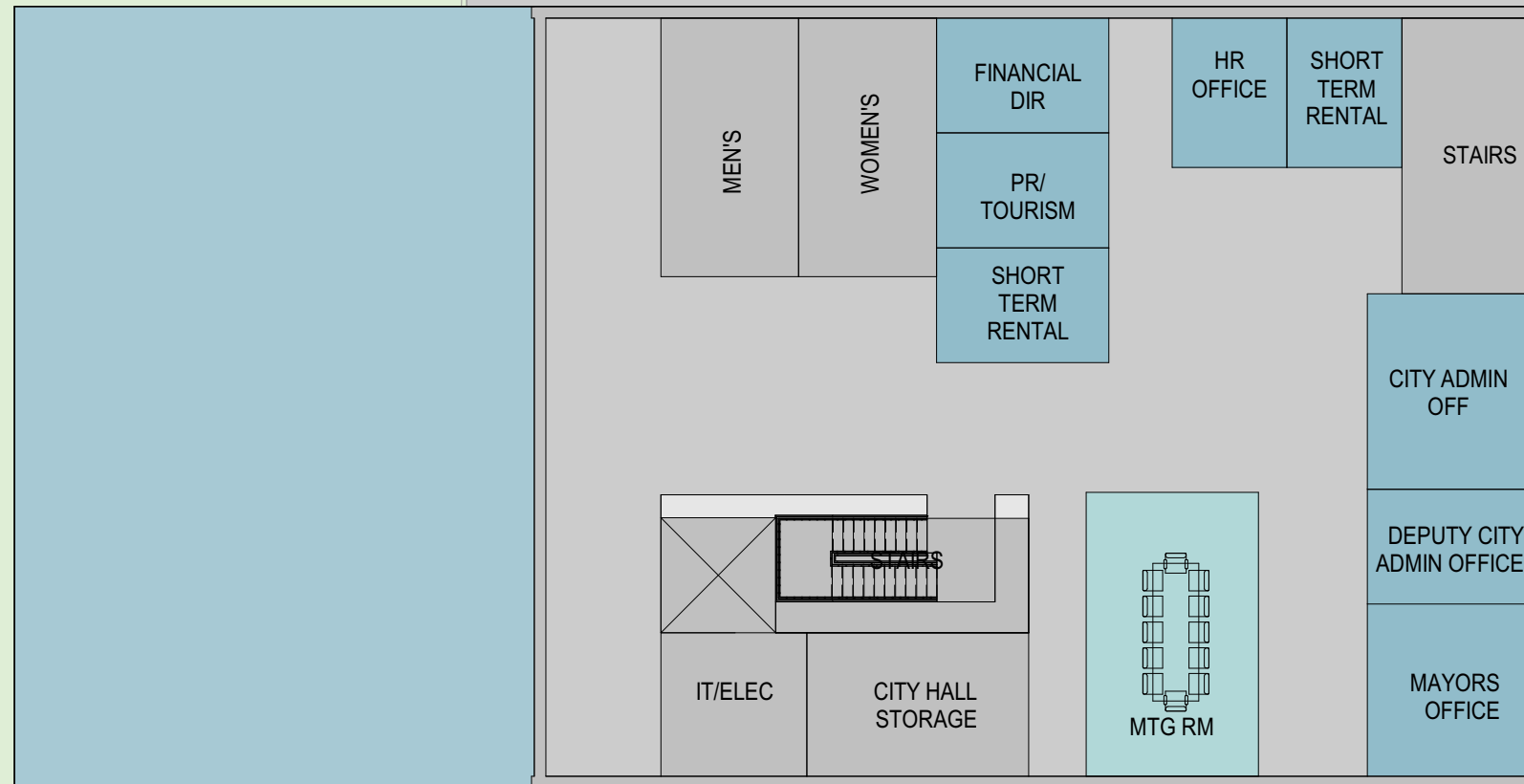


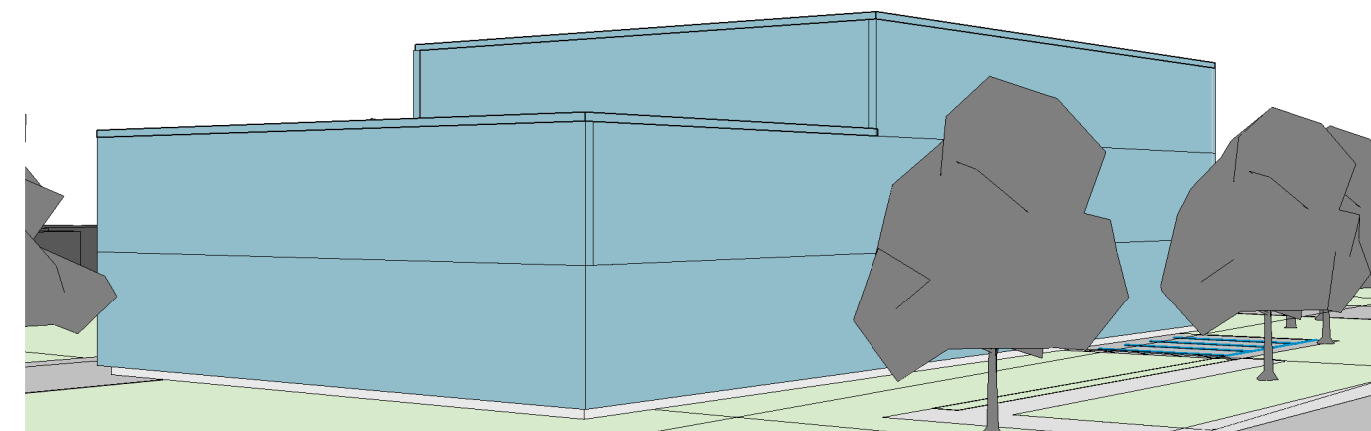
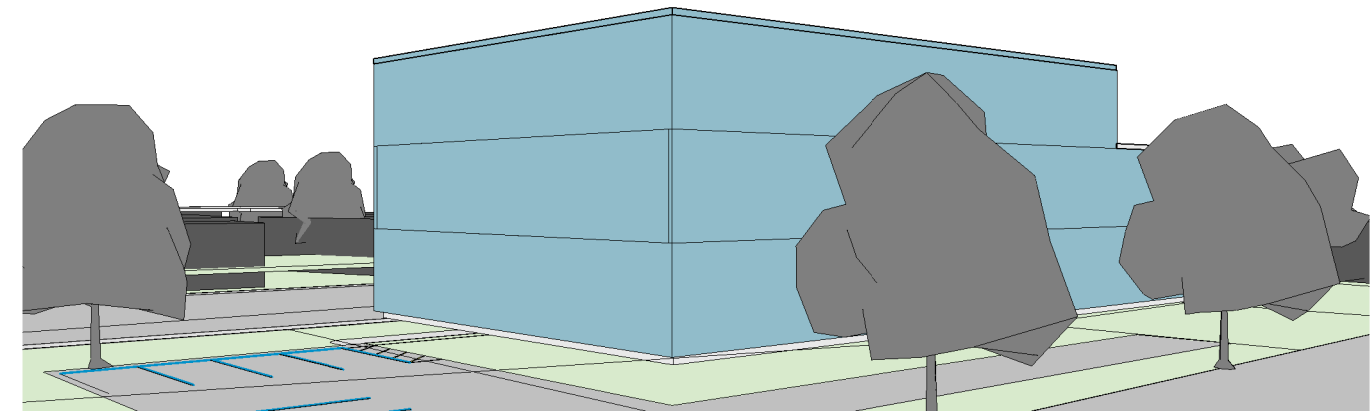
NEW 3 STORY BUILDING
ON EXISTING SITE





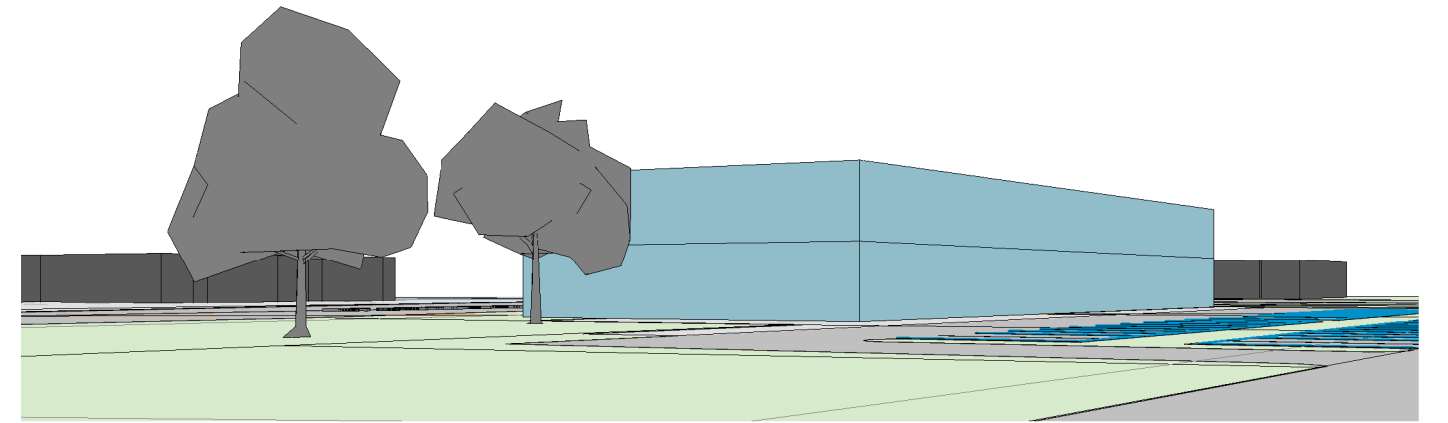
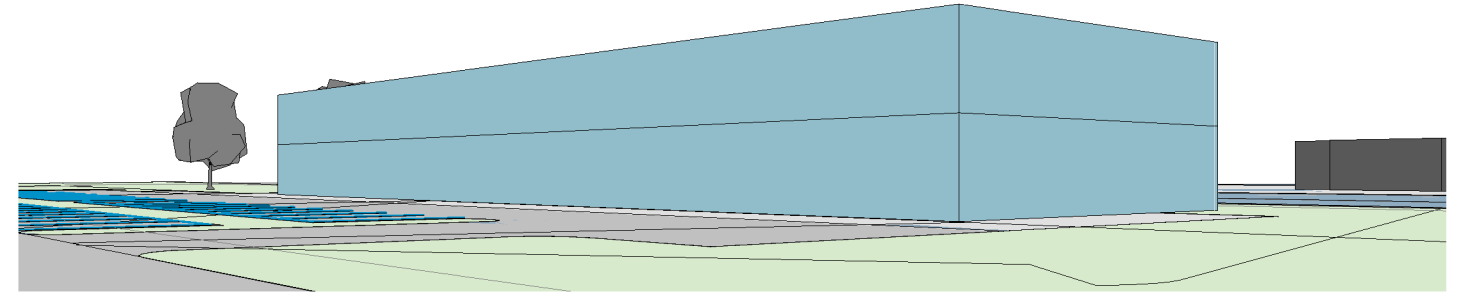
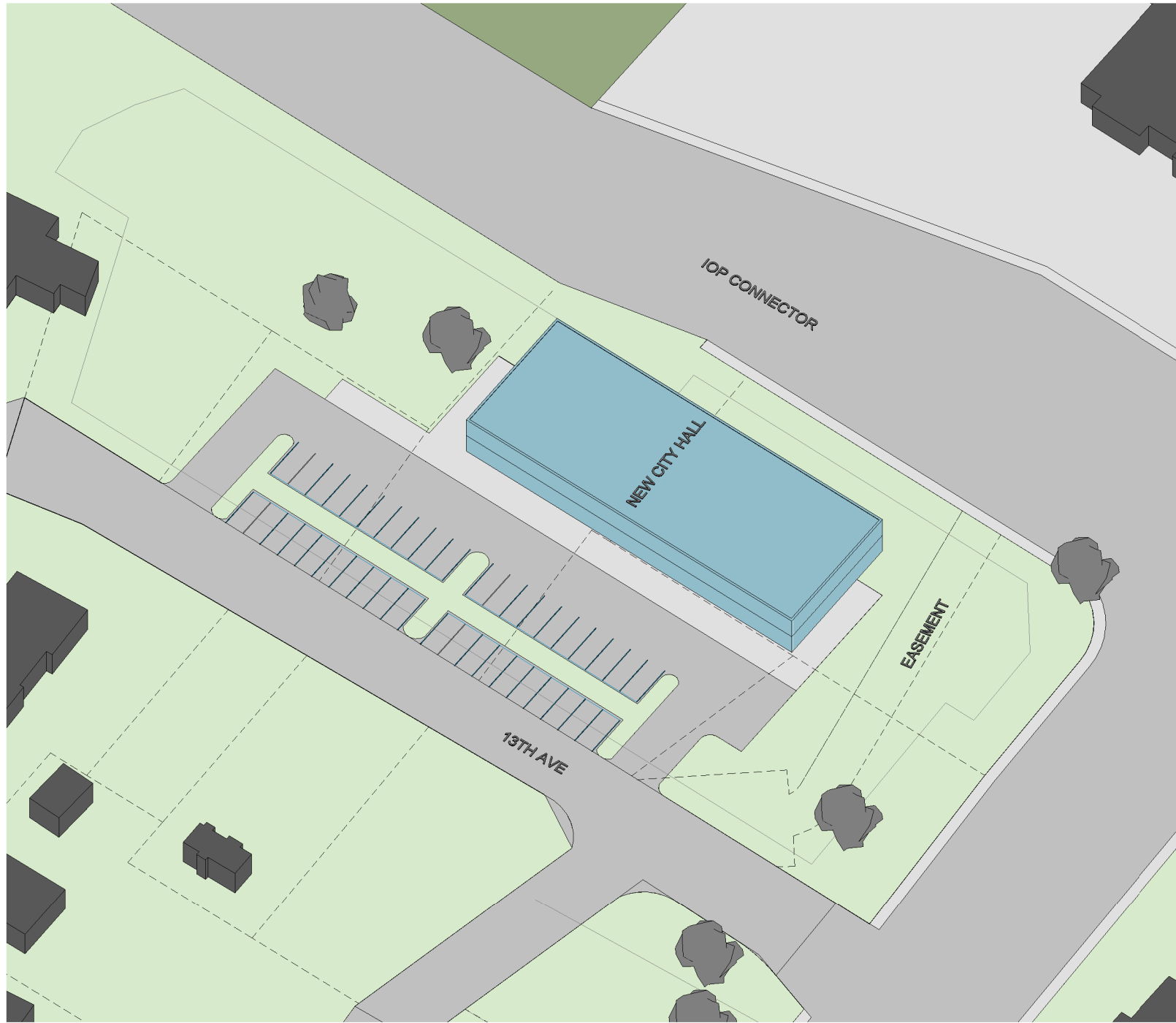






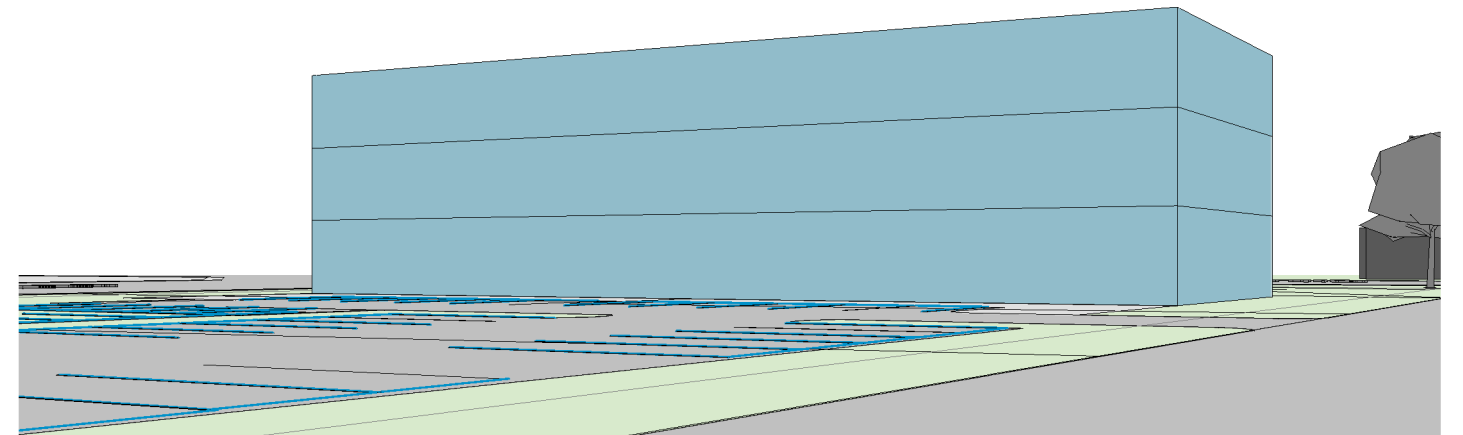
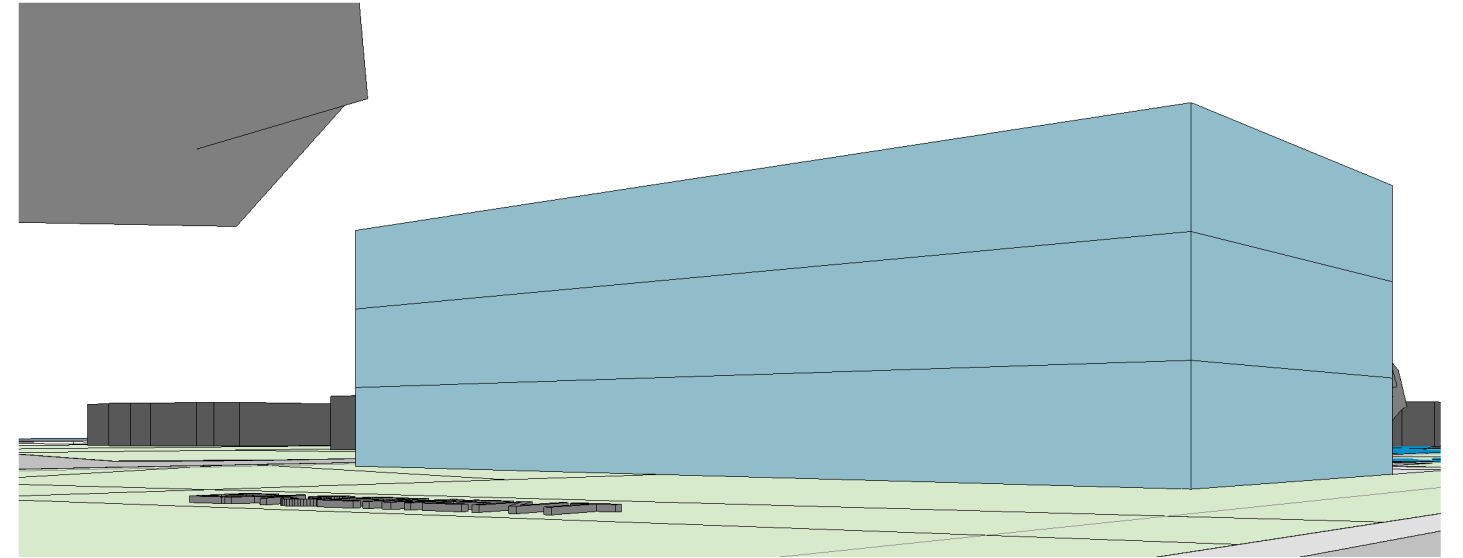
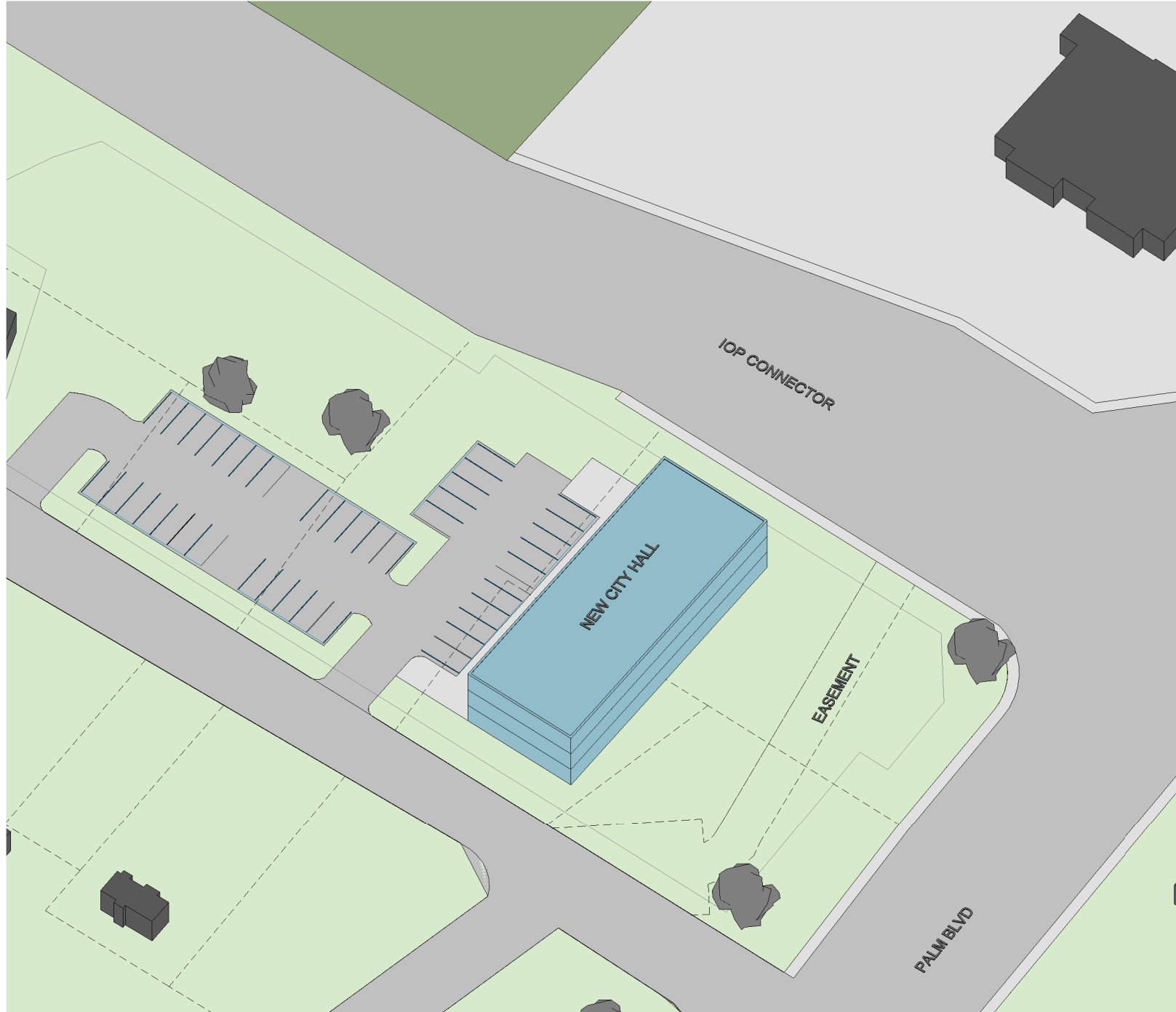
PUBLIC WORKS SITE A





PUBLIC WORKS SITE B

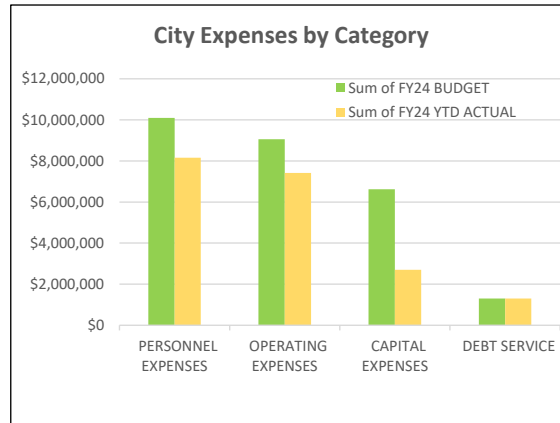
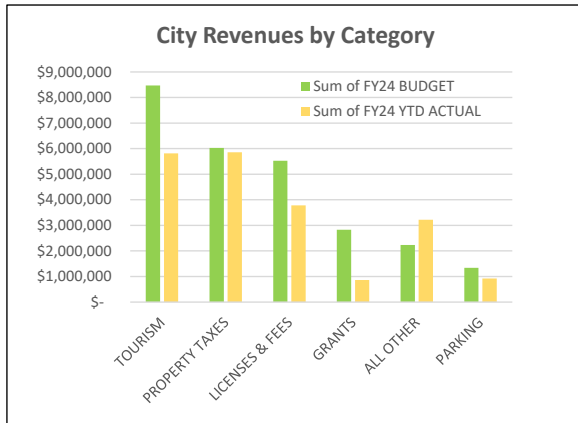






2245 Technical Parkway
North Charleston, SC 29406
Phone (843) 572-7600
Fax (843) 764-1704

TridentConstruction.com

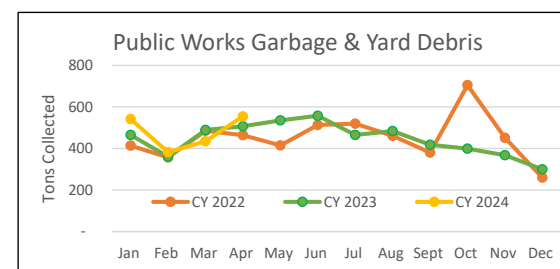
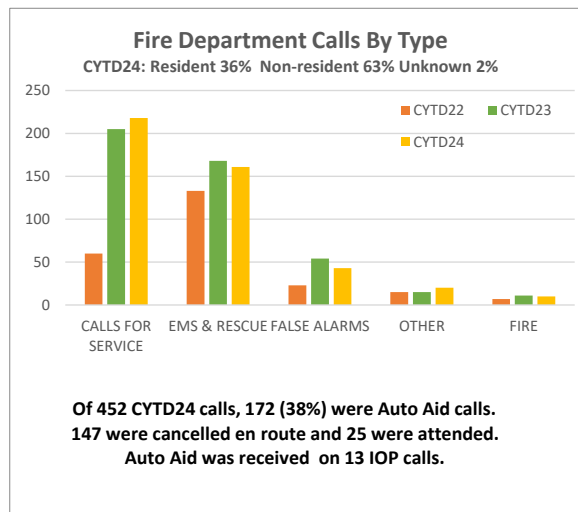
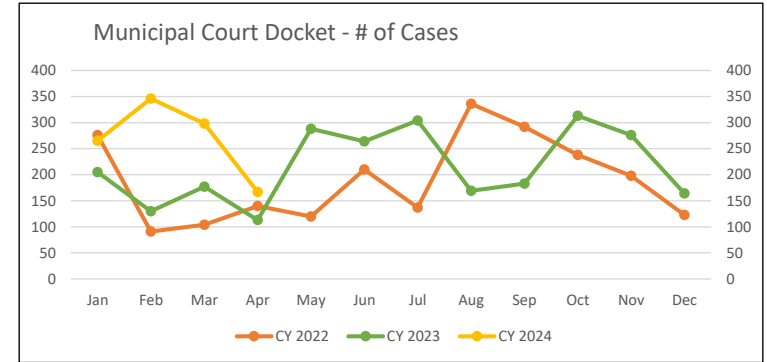
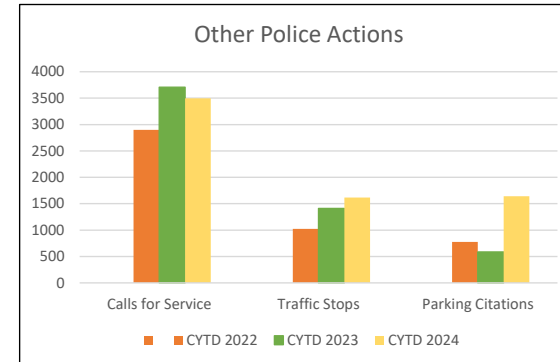
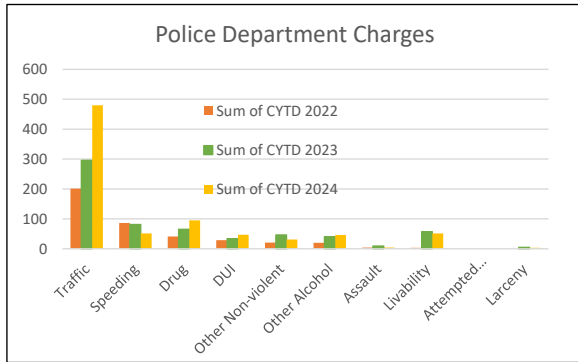


Personnel Vacancies

Type	City Hall	Police	Fire	Pub Wks	Rec
Full-time		2 FT Police Officers 1 Animal Control	3 Paramedic/Firefighter		
Part-time					

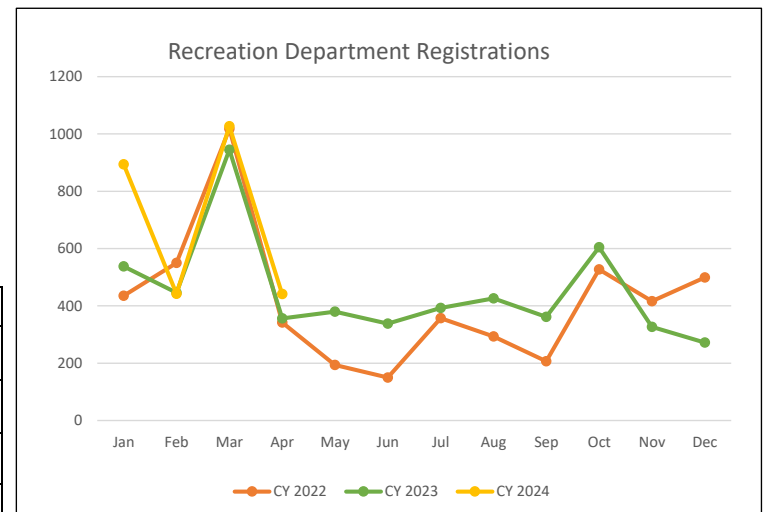
Upcoming Community Events

Hurricane Expo Tuesday, May 21st 4:00pm-7:00pm Recreation Center
Wild Dunes Shoal Management Wednesday, May 22nd 5:00pm Recreation Center
Memorial Day Monday, May 27th - City Hall Closed
Community Listening Sessions Wednesday, May 29th 10:00am-11:00am Recreation Center (Magnolia Room)



Building Department

	CY21 (12 mos)	CY22 (12 mos)	CY23 (12 mos)	CY24 (4 mos)
Construction Value	\$108 M	\$144 M	\$82.7M	\$21.5M
New Homes Permitted	49	46	20	6
	2021 LY (12 mos)	2022 LY (12 mos)	2023 LY (12 mos)	2024 LY (12 mos)
STR License by LY	1,403	1,805	1,868	1,854



City of Isle of Palms

Analysis of Dwelling Units and Short Term Rentals License Year 2023-2024

Data from Charleston County Property Tax Records (updated October 2023) and IOP Short Term Rental License (STRL) Records as of 4/30/2024

Net increase of 26 Dwelling Units from 2022 to 2023 (see notes for details)

	COUNTY DATA for 2023			ADDS TO COUNTY DATA		
	4%	6%	Total Dwelling Units	4%	6%	Total
Single Family	1,510	1,598	3,108	7	33	40 *
Townhouse	38	197	235			-
Duplex/Triplex	18	31	49		52	52 **
Condominium	67	930	997		10	10 ***
Commercial Condo		119	119			
Total Dwellings	1,633	2,875	4,508	7	95	102

BREAKDOWN COUNTY TOTALS ACCORDING TO IOP SHORT TERM RENTAL LICENSE STATUS								
4% Primary Residence			6% Investment Property			All Residential Parcels		
4% with IOP STRL	4% Other	Total 4%	6% with IOP STRL	6% Other	Total 6%	Total Dwelling Units	Total STRLs	% with a STRL
145	1,369	1,517	773	853	1,631	3,148	923	29%
8	30	38	85	112	197	235	93	40%
8	9	18	37	46	83	101	44	44%
16	51	67	654	286	940	1,007	670	67%
-	-	-	124	(5)	119	119	124	104%
177	1,459	1,640	1,673	1,292	2,970	4,610	1,854	40%

Potential unlicensed rentals identified by Rentalscape -

Pending licenses (applied within last 60 days but not paid) 1

1,855

Distribution of 4% and 6% Dwellings Over Time					
	2010	2015	2020	2022	2023
4% Primary Resident	33%	34%	37%	36%	36%
6% Investment Prop	67%	66%	63%	64%	64%

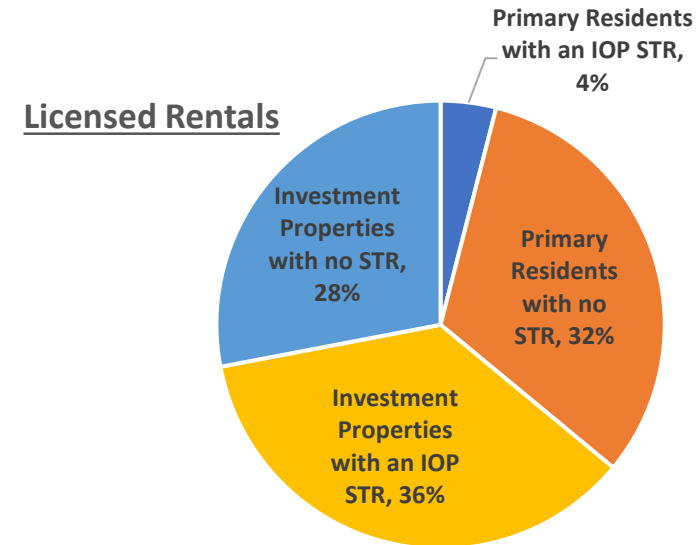
* New Construction listed as Vacant Lots on County report. **Added 25 of these in 2023.**

** Duplexes & Triplexes have one Parcel ID in County data, but represent 2 or more dwelling units.

The 2023 County data indicates 2 duplexes changed class to SFRs for net DU decrease of 2

*** Certain condos have 2 separate units with separate STR licenses under a single Parcel ID.

Added 3 of these lockout units in 2023





ISLE OF PALMS POLICE DEPARTMENT

MONTHLY REPORT

APRIL 2024



SIGNIFICANT DEPARTMENTAL ACTIONS

Incidents of interest in April include 87 arrests, 363 traffic stops, 37 drug related charges, 149 traffic citations, and 15 arrests for driving under the influence.

The Isle of Palms Police Department has one officer participating in the FBI Joint Terrorism Task Force.

ACTIVITY SUMMARY	APR	YTD	APR	YTD
	2024	2024	2023	2023
Calls for Service	985	3495	1297	3707
Incident Reports	199	485	116	311
Traffic Collisions	11	22	12	26
Traffic Stops	363	1617	409	1411
Bicycle Stops	1	4	0	0
Golf Cart Stops	4	12	9	15
Marine Calls for Service	4	6	2	5
Arrests	87	249	69	191
State Law Violations	213	704	152	522
City Ordinance Violations	13	51	45	78
Warning Citations	257	1123	316	1036
Parking Citations	831	1634	328	585
Isle of Palms Warrants Served	19	44	7	33
Criminal Investigations-Cases Opened	3	28	10	33
Criminal Investigations-Cases Closed	0	7	0	6
Training Hours	220	628	100	1617
Coyote Sightings	24	28	8	24
Beach Wheel Chairs Issued	3	10	5	7
REPORTS BY OFFENSE TYPES	APRIL	YTD		
	2024	2024		
DUI	16	50		
Other Alcohol Offense	9	34		
Arson/Suspicious Fire	0	0		
Rape/Sexual Assault	0	0		
Assault	6	14		
Indecent Exposure	0	0		
Harassment	0	3		
Drug Incident	38	123		
Homicide/Manslaughter	0	0		
Traffic	53	157		
DUS	20	65		
Robbery	0	0		
Burglary	0	1		
Theft from Motor Vehicle	0	0		
Motor Vehicle Theft	0	0		
Larceny	4	11		
Fraud	0	10		
Suicide (Actual or Attempted)	0	0		
Vandalism	1	5		
Weapon Law Violations	3	6		
Assist Other Agency	4	19		
Noise Violation	35	65		
All Other Offenses	73	83		
TOTAL	262	646		

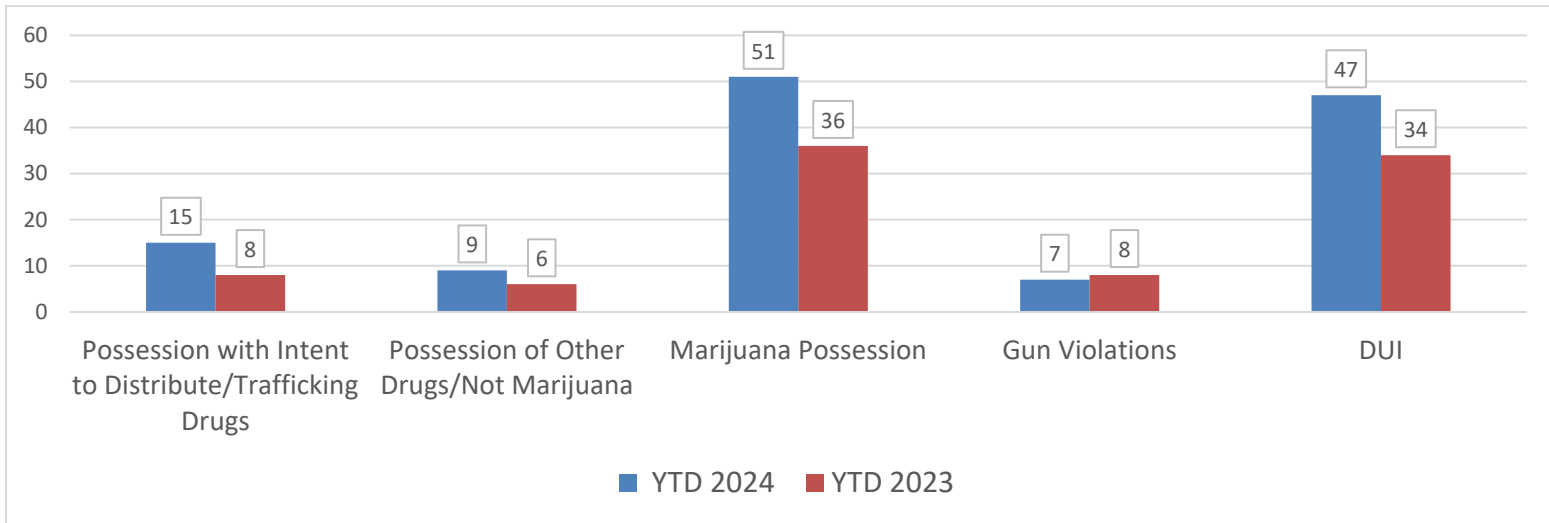
BEACH RELATED CHARGES	APR	YTD	APR	YTD
	2024	2024	2023	2023
Alcohol on Beach	3	9	12	12
Smoking on Beach	0	0	0	0
Litter on Beach	0	0	0	0
Glass on Beach	3	3	0	0
Plastics on Beach	0	0	0	0
Destruction of Sea Oats	1	1	0	0
Dog Off Leash	1	4	19	21
TOTAL	8	17	31	33
CHARGES	APR	YTD	APR	YTD
	2024	2024	2023	2023
Attempted Murder	0	0	0	0
Assault	0	2	0	7
Domestic Violence	0	2	1	2
Public Disorderly	5	7	2	6
Burglary	0	0	1	2
Possession of Stolen Vehicle	0	0	0	0
Grand Larceny	0	0	0	0
All Other Larceny	0	0	0	2
Fraud	1	3	0	1
Gun Violation	3	7	3	8
Drug Violations/Sale/Manufacture/ Distribution/Etc.	5	15	0	8
Possession of Controlled Substance	4	5	2	3
Other Drug Possession Methamphetamine/ Cocaine/Cocaine Base/Ecstasy/MDMA/Etc.	2	4	1	3
Simple Possession of Marijuana/Possession 1 oz. or less	20	51	13	36
Drug Equipment Violation	6	20	5	15
Vandalism/Damage to Property	0	0	0	1
Driving Under Suspension	23	68	16	47
Driving Under Influence	15	47	5	34
Other Alcohol Violation	13	46	17	40
Speeding	9	51	20	81
Other Traffic Related	117	410	67	246
Golf Cart Violation	0	2	2	3
Moped Violation	0	0	0	0
Marine Violation	0	0	0	0
Resisting/Hindering/Assaulting Public Official or Police Officer	5	5	1	4
False Information to Police/Fire/Rescue	1	1	0	1
Failure to Stop for Police/Evade/Elude	3	5	1	1
Animal Violation (Other than Dog at Large)	1	8	0	0
Noise Violation	0	1	1	1
Littering	0	2	0	2
Indecent Exposure	0	0	0	0
Business License	3	23	7	21
All Other Charges	1	6	8	25
TOTAL	237	791	173	600



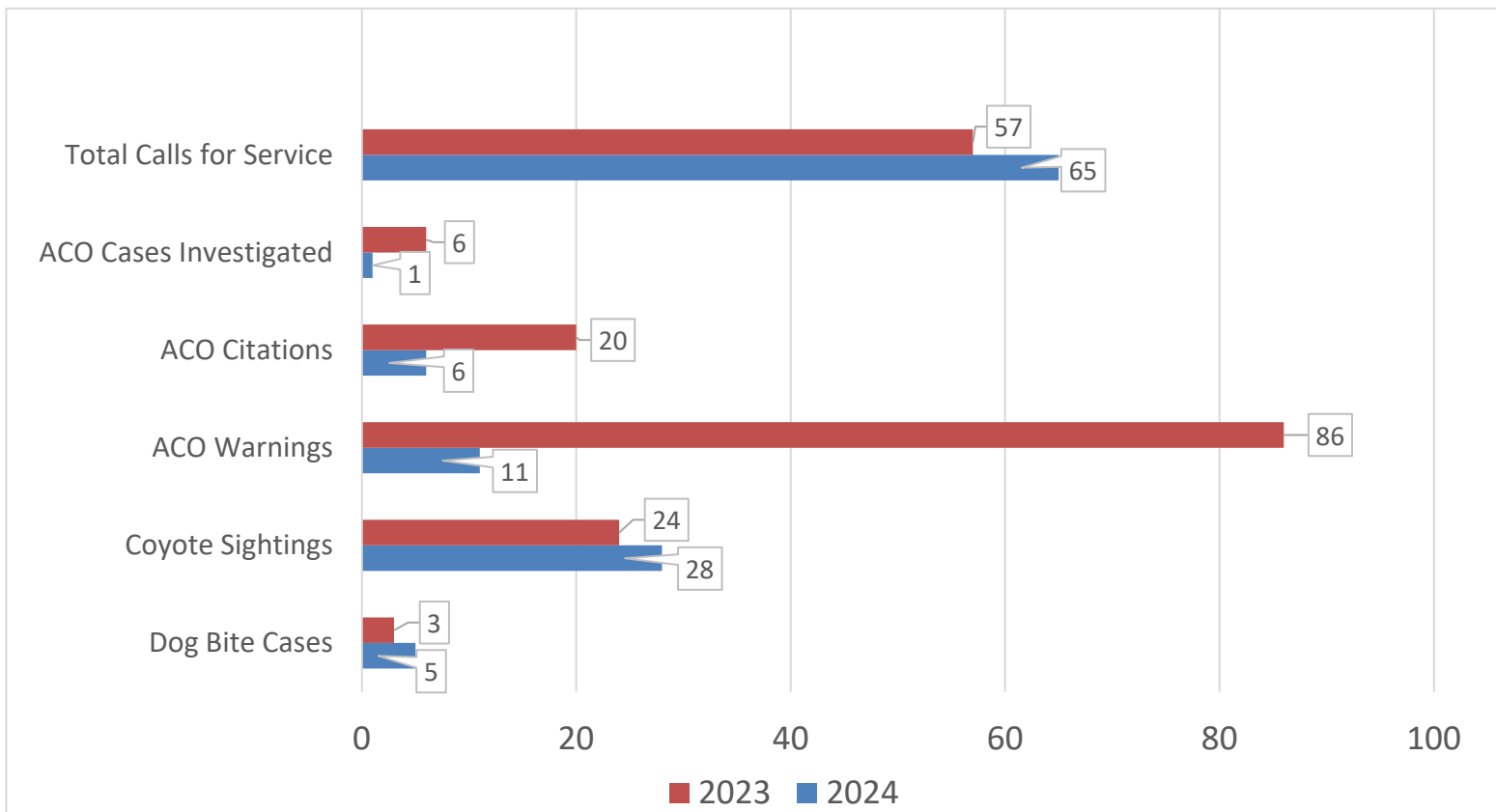
ISLE OF PALMS POLICE DEPARTMENT MONTHLY REPORT APRIL 2024



Drug, Gun, and DUI Charge Trend – Year to Date



Animal Control Activity - Year to Date





ISLE OF PALMS POLICE DEPARTMENT MONTHLY REPORT APRIL 2024

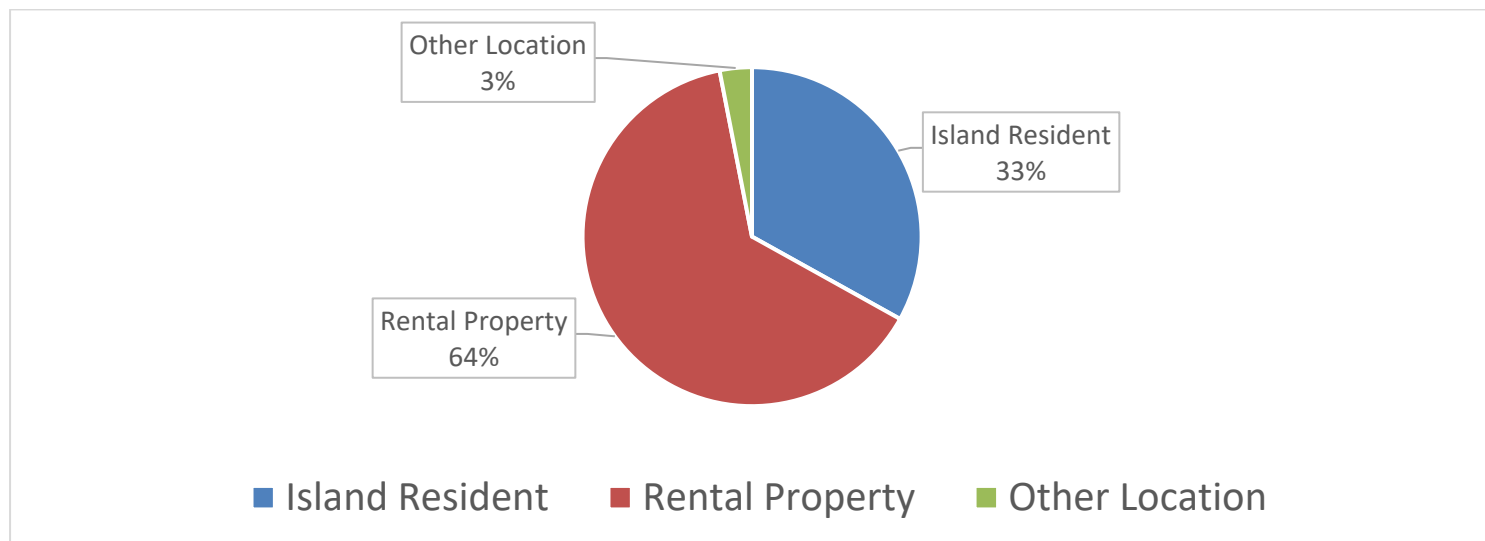


Livability Statistics – April 2024

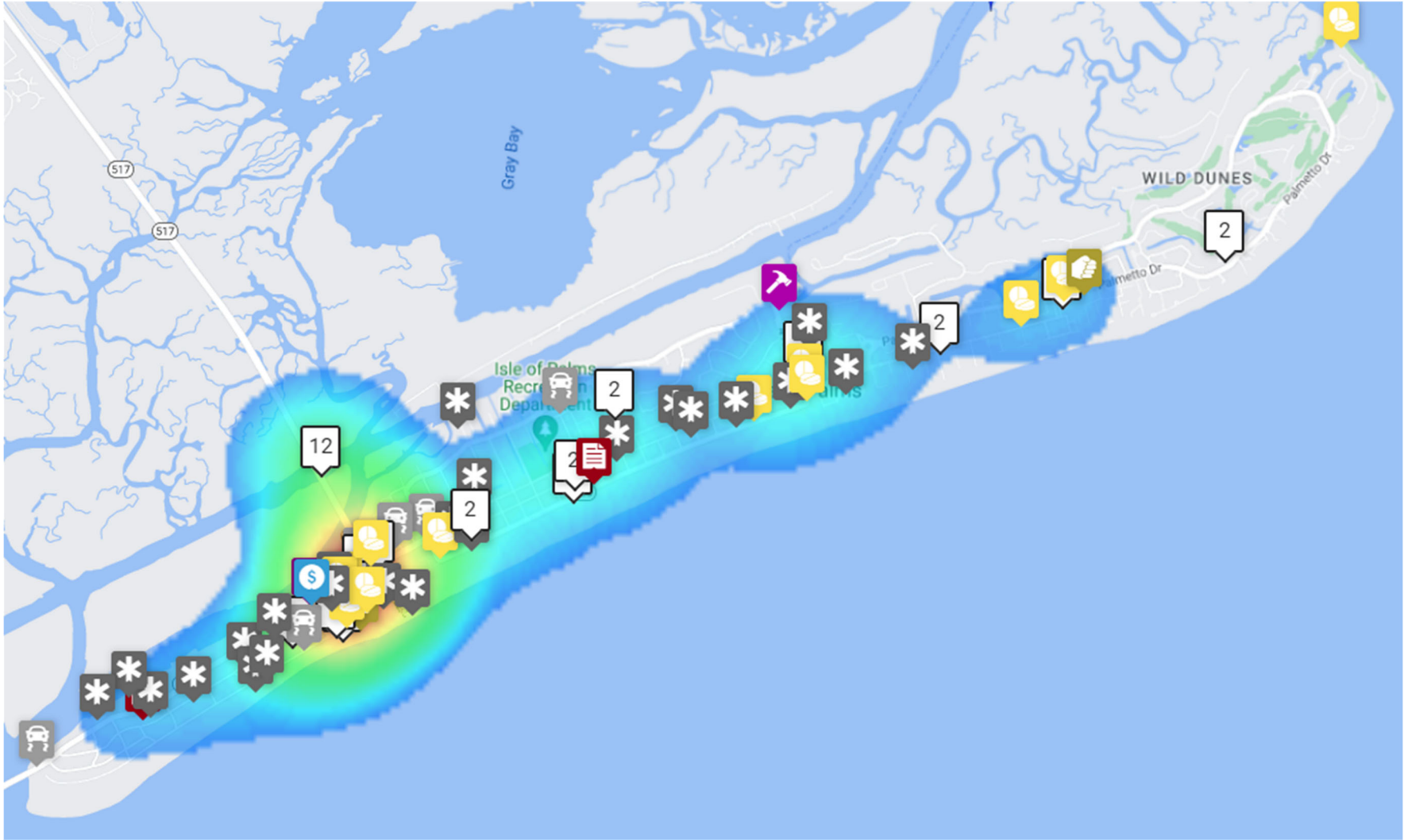
LIVABILITY COMPLAINTS	ISLAND RESIDENT	RENTAL PROPERTY	OTHER LOCATIONS	TOTAL COMPLAINTS
NOISE	10	22	3	35
FIREWORKS	0	0	0	0
UNKEMPT LOTS	0	0	0	0
RIGHT-OF-WAY OBSTRUCTION	1	0	0	1
BUSINESS LICENSE	2	1	0	3
OTHER RENTAL PROPERTY VIOLATIONS NOT LISTED	2	1	0	3
RENTAL OCCUPANCY VIOLATIONS	0	1	0	1
SHORT TERM RENTAL VEHICLE LIMIT VIOLATIONS	0	2	0	2
ROLL CART VIOLATIONS	28	56	1	85
TOTAL	43	83	4	130
% BY CATEGORY	33%	64%	3%	

CITATIONS	WARNINGS	UNFOUNDED	COMPLAINT DISPOSITION
0	19	16	35
0	0	0	0
0	0	0	0
0	1	0	1
3	0	0	3
1	2	0	3
0	0	1	1
0	2	0	2
1	84	0	85
5	108	17	130
4%	83%	13%	

Livability Complaint by Property Type – April 2024



INCIDENT REPORT DENSITY/HEAT MAP APRIL 2024

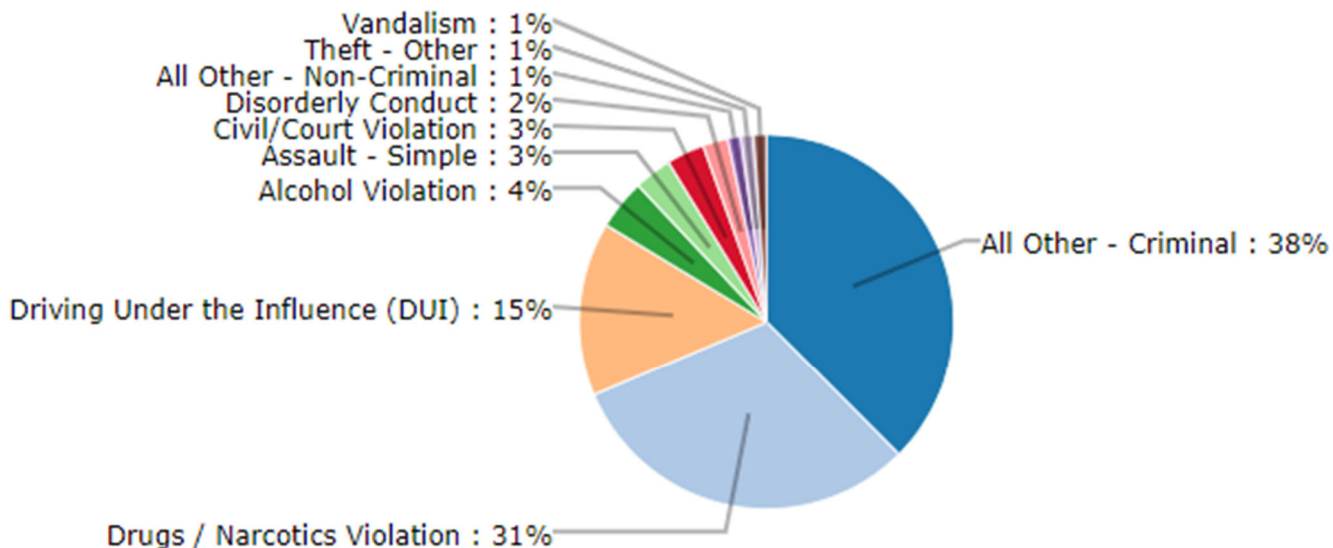




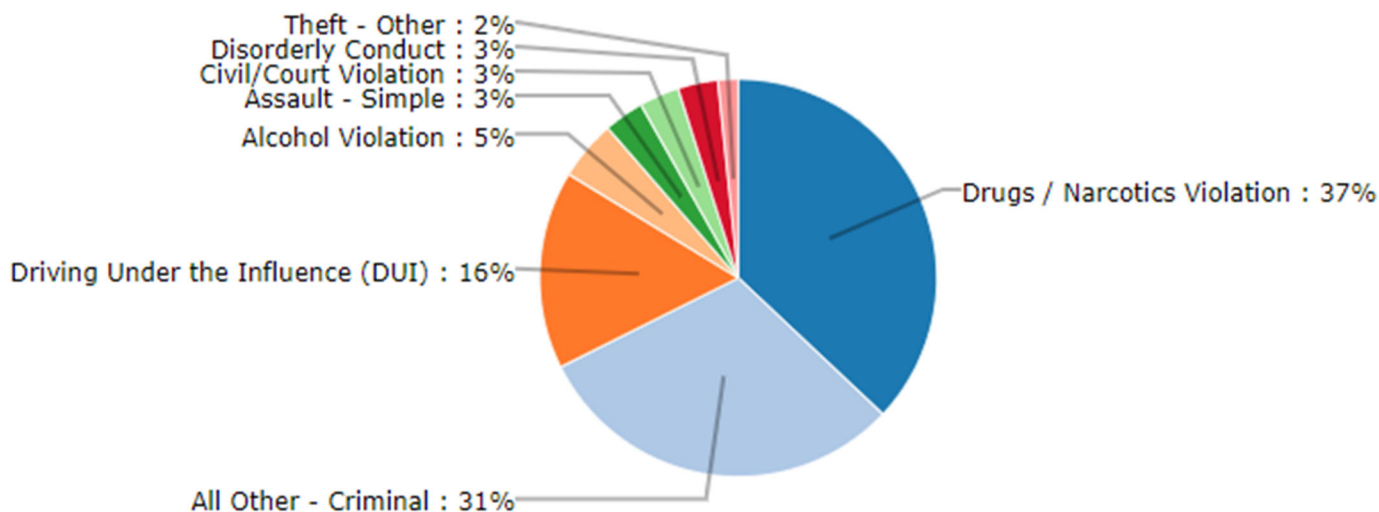
ISLE OF PALMS POLICE DEPARTMENT MONTHLY REPORT APRIL 2024



Reported Incident Crime Class Types – April 2024



Reported Incident Crime Class Types (Red Area) – April 2024



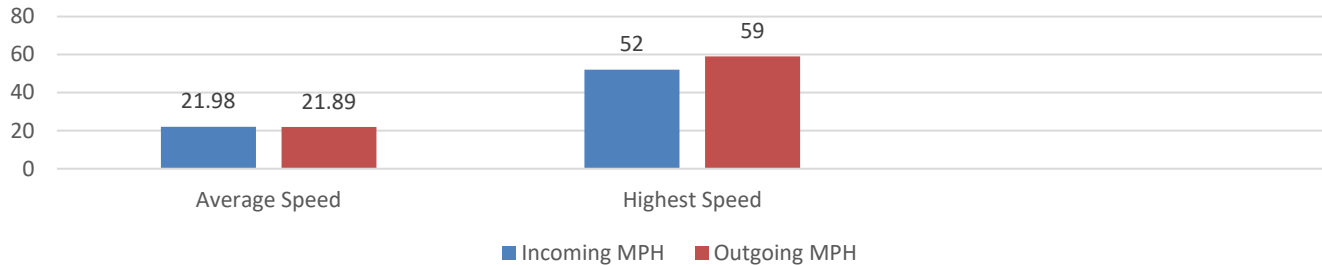
“All Other” includes incidents related to animals, noise, livability, and other violations.



ISLE OF PALMS POLICE DEPARTMENT MONTHLY REPORT APRIL 2024



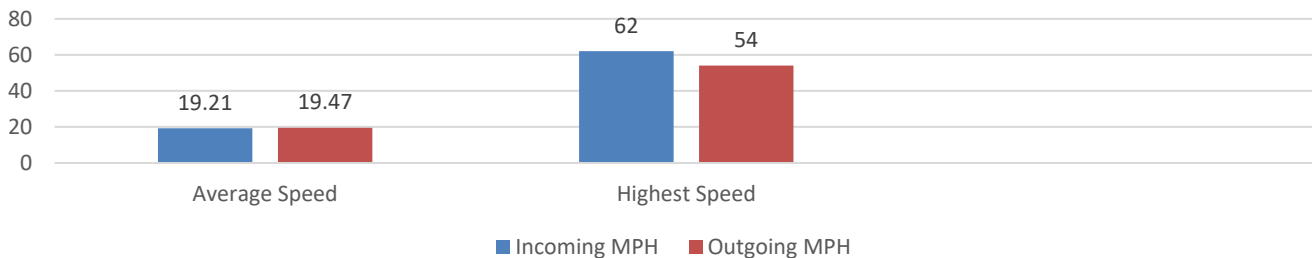
41st Ave Radar Stats (Wildwood side) - April 2024



Total Incoming Vehicles – 30901
Total Outgoing Vehicles – 30854

Busiest Day of the Month: April 20, 2024
Total Vehicles Incoming: 1481
Total Vehicles Outgoing: 1407

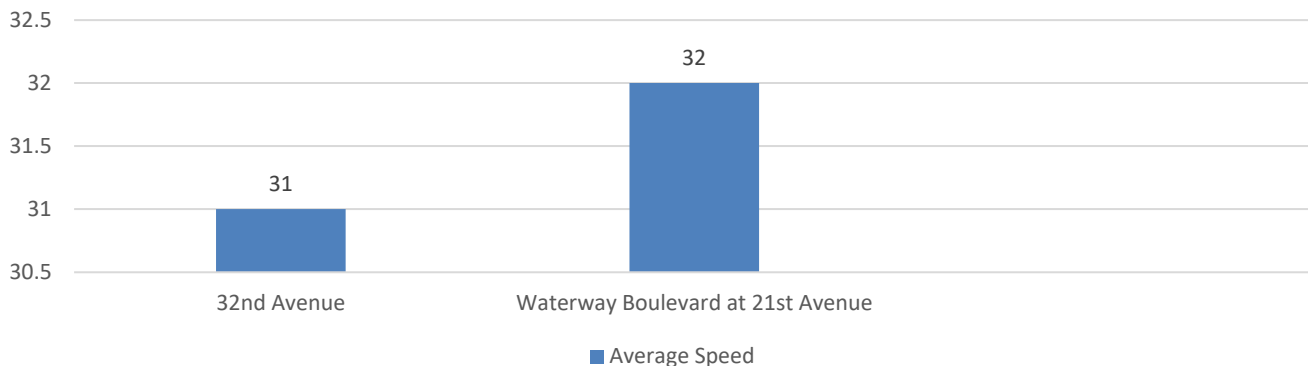
41st Ave Radar Stats (Marginal side) - April 2024



Total Incoming Vehicles – 21,174
Total Outgoing Vehicles – 18,035

Busiest Day of the Month: April 20, 2024
Total Vehicles Incoming: 1059
Total Vehicles Outgoing: 863

Mobile Radar Trailer - April 2024





PCI MUNICIPAL SERVICES

April 2024

Description	Valid Count	Cancel Count	Paid Count	Void and Reissue	Total Citations Issued	Total Warnings Issued
PARKED IN LOADING ZONE	1	1	0	0	2	3
PARKED WITHIN 15' FEET OF A FIRE HYDRANT	1	0	0	0	1	0
PARKED IN OR WITHIN 20' OF A CROSSWALK	1	1	1	0	3	0
VEHICLE LONGER THAN 20' FOR MORE THAN 1 HOUR	1	0	0	0	1	0
BLOCKING DRIVEWAY	2	2	1	0	5	1
NON-PAYMENT	572	164	310	8	1054	24
NO PARKING ZONE	32	4	12	1	49	8
DOUBLE PARKED	1	2	0	0	3	1
PARKED AGAINST THE FLOW OF TRAFFIC	54	5	28	0	87	3
MUST PARK ANGLED	1	1	1	0	3	1
MUST PARK PARALLEL	4	1	2	0	7	3
PARKED ALONGSIDE OR OPPOSITE ANY STREET ESCAVATION	0	0	1	0	1	0
PARKED WITHIN 30' OF A STOP SIGN	0	1	0	0	1	0
HANDICAP / NON-VISIBLE PLACARD	0	1	0	0	1	0
RESIDENT PARKING ONLY	47	9	11	0	67	31
PARKED WITHIN 4' OF PAVEMENT	103	16	66	0	185	6
TIRES ON THE ROADWAY	10	2	3	0	15	8
PARKED WITHIN 25' OF INTERSECTION	1	0	1	0	2	0
TOTALS	831	210	437	9	1487	89



PCI Parking Management - April 2024 Report

Date	Day	Warnings	Citations	Total Daily Revenue	% Mobile Pay	% Kiosk Pay
1-Apr	Monday	2	34	\$ 6,596.65	80%	20%
2-Apr	Tuesday	7	49	\$ 8,094.75	83%	17%
3-Apr	Wednesday	1	9	\$ 1,034.70	69%	31%
4-Apr	Thursday	1	26	\$ 3,602.55	76%	24%
5-Apr	Friday	4	56	\$ 5,325.55	83%	17%
6-Apr	Saturday	5	58	\$ 6,616.95	84%	16%
7-Apr	Sunday	5	43	\$ 4,809.15	81%	19%
8-Apr	Monday	0	35	\$ 3,109.80	76%	24%
9-Apr	Tuesday	2	26	\$ 2,025.15	69%	31%
10-Apr	Wednesday	0	30	\$ 2,328.65	67%	33%
11-Apr	Thursday	0	5	\$ 840.60	66%	34%
12-Apr	Friday	1	42	\$ 4,531.75	85%	15%
13-Apr	Saturday	1	66	\$ 12,557.55	86%	14%
14-Apr	Sunday	6	64	\$ 13,282.10	85%	15%
15-Apr	Monday	0	46	\$ 4,381.85	79%	21%
16-Apr	Tuesday	0	38	\$ 3,119.20	71%	29%
17-Apr	Wednesday	1	49	\$ 2,252.35	70%	30%
18-Apr	Thursday	0	41	\$ 5,256.15	82%	18%
19-Apr	Friday	1	19	\$ 6,775.40	81%	19%
20-Apr	Saturday	8	78	\$ 15,942.45	89%	11%
21-Apr	Sunday	7	29	\$ 2,620.75	76%	24%
22-Apr	Monday	3	46	\$ 1,522.45	74%	26%
23-Apr	Tuesday	1	35	\$ 2,445.35	71%	29%
24-Apr	Wednesday	0	41	\$ 3,437.95	74%	26%
25-Apr	Thursday	2	38	\$ 3,711.30	76%	24%
26-Apr	Friday	7	44	\$ 4,385.85	79%	21%
27-Apr	Saturday	2	76	\$ 12,684.60	84%	16%
28-Apr	Sunday	16	94	\$ 12,786.65	84%	16%
29-Apr	Monday	1	36	\$ 3,815.45	74%	26%
30-Apr	Tuesday	2	20	\$ 2,780.15	73%	27%
Monthly Totals		86	1273	\$ 162,673.80	81%	19%

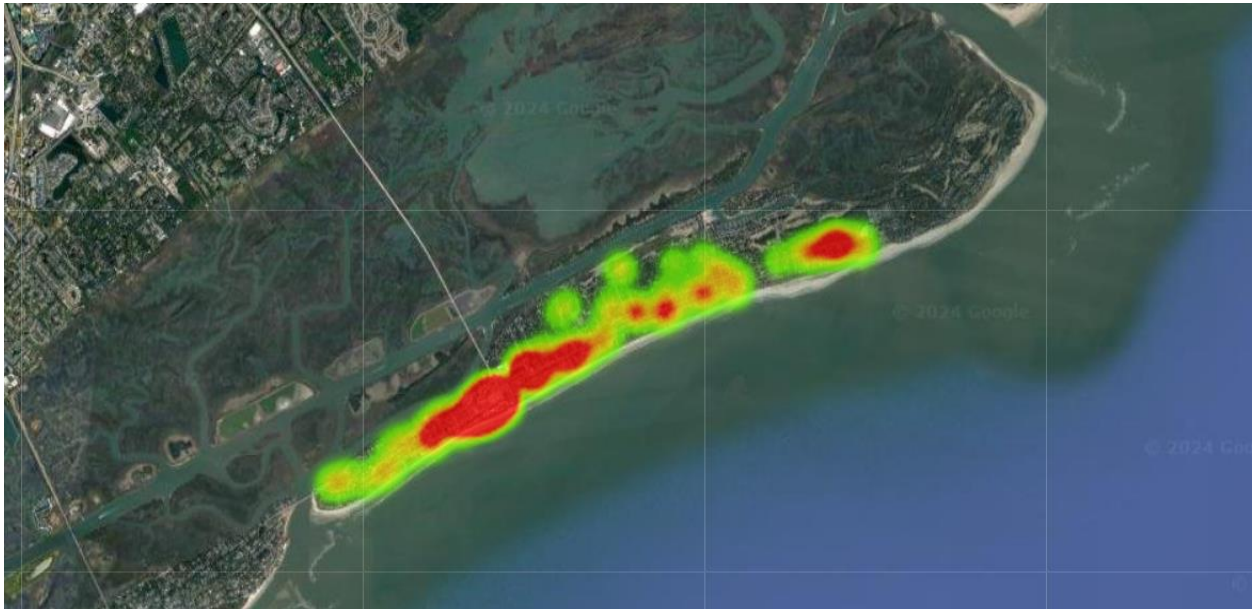
Heat Map 4/2-4/9



4/10 – 4/16



4/17-4/23



4/24-4/30



MONTHLY REPORT

2024



APRIL

ISLE OF PALMS FIRE & RESCUE

Authored by: Craig K. Oliverius, Fire Chief



OPERATIONS

Incident by Type

Agency Name	Isle of Palms Fire Department				Count of Fire Incidents Grand Total
	Basic Incident Month Abbreviation - Year	Jan-2024	Feb-2024	Mar-2024	
Basic Incident Year	2024	2024	2024	2024	
Basic Incident Type Category (FD1.21)					
1 - Fire	2	1	4	2	9
3 - Rescue & Emergency Medical Service Incident	34	34	48	45	161
4 - Hazardous Condition (No Fire)	3	3	9	2	17
5 - Service Call	10	7	8	9	34
6 - Good Intent Call	40	35	52	58	185
7 - False Alarm & False Call	12	11	9	11	43
9 - Special Incident Type				1	1
Not Reported				2	2
Grand Total	101	91	130	130	452

Residency Status

TOTAL INCIDENTS FOR THE MONTH: 130

Resident Calls: 22

Non-Resident Calls: 98

Unknown: 10

Emergency Medical Incidents

Isle of Palms Fire & Rescue

Number of Emergency Medical Incidents: 45

Isle of Palms Fire & Rescue Average Response Time: 06:02

Charleston County EMS

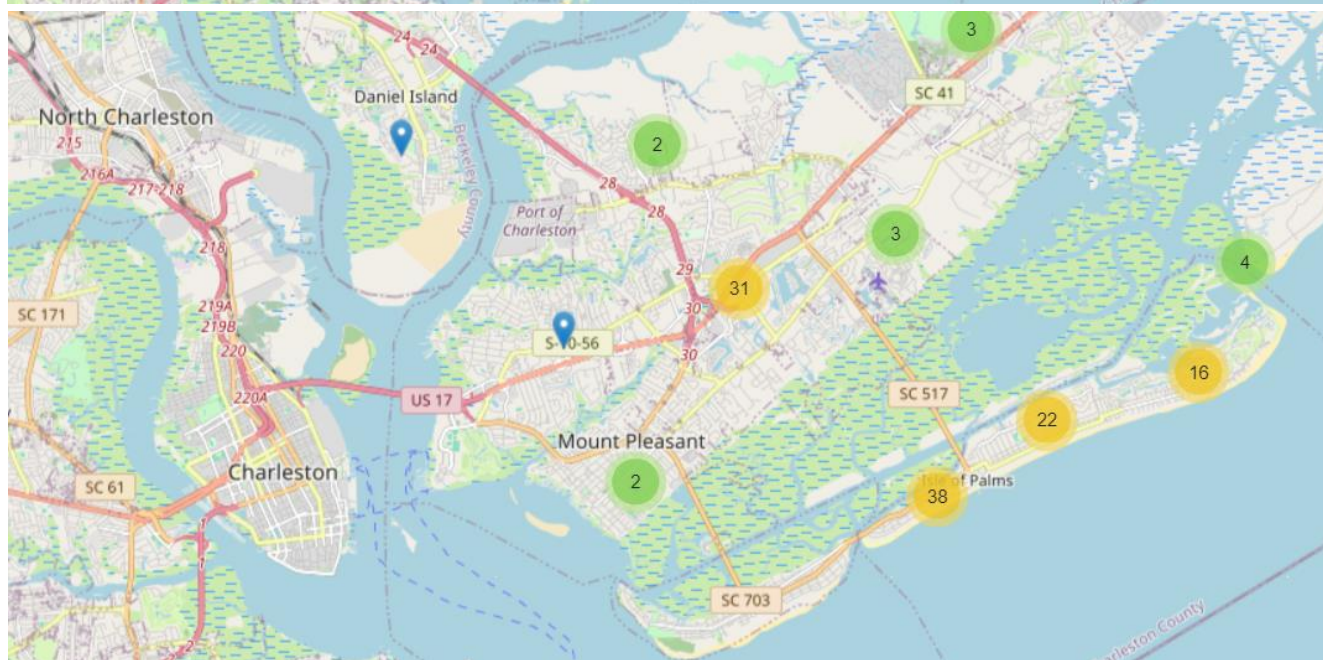
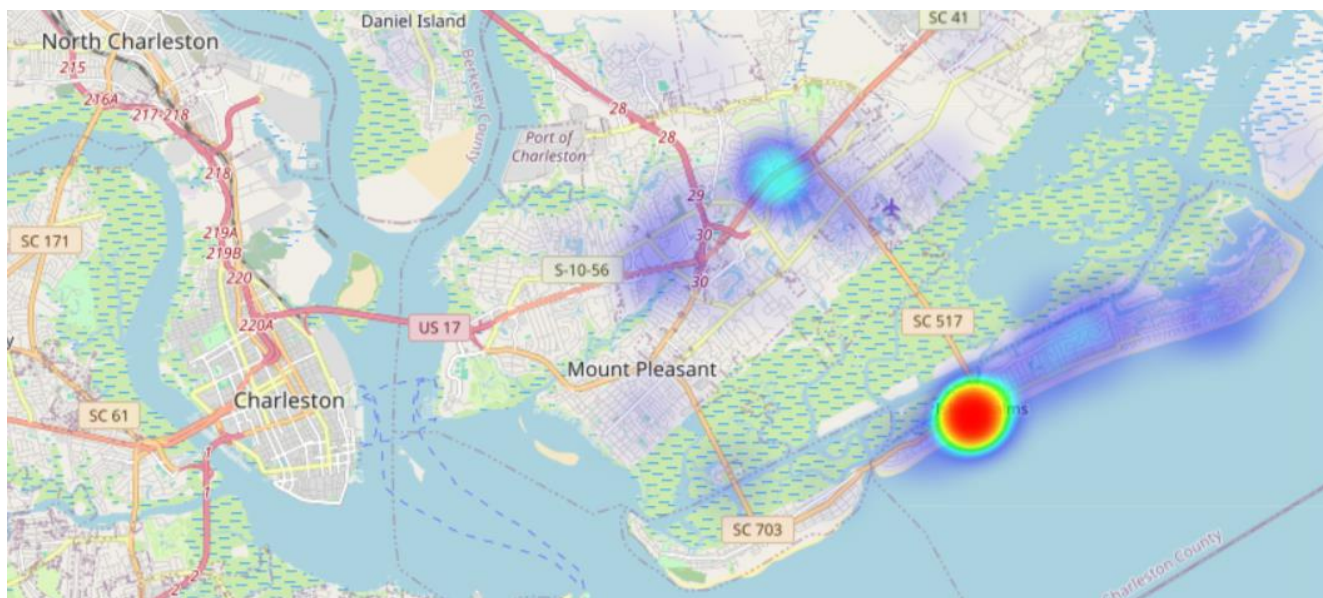
Number of Emergency Medical Incidents where EMS Responded: 42

Charleston County EMS Response Time: 12:15

Average Unit Performance

Unit	B1020	BC1006	C1001	C1004	E1002	JS1001	JS1002	L1001	ML1001	ML1002	ML1003	SQ1001	TK1002	TW1002
Count	4	48	1	1	37	5	2	60	7	4	5	25	1	16
Turnout	0:07:15	0:02:11	0:00:00	0:00:00	0:01:40	0:02:02	0:02:01	0:02:43	0:00:57	0:00:12	0:00:48	0:02:12	0:00:49	0:01:49
Travel	0:24:29	0:04:52	0:03:46	0:00:00	0:04:47	0:03:09	(blank)	0:05:26	0:03:43	0:01:51	0:06:30	0:02:29	0:05:55	0:03:56
Total Response	0:33:21	0:06:55	0:03:46	0:00:00	0:06:22	0:06:29	(blank)	0:06:48	0:05:18	0:01:51	0:07:16	0:04:29	0:06:45	0:05:19
Scene	1:00:35	0:19:14	0:21:55	0:28:16	0:23:03	0:04:30	(blank)	0:12:31	0:04:02	0:26:55	0:13:24	0:18:27	0:00:58	0:05:45
Total Time to Clear	1:12:51	0:17:21	0:25:42	0:28:16	0:22:16	0:13:17	0:11:57	0:10:06	0:11:34	0:10:49	0:17:59	0:18:53	0:07:43	0:07:54
Total Time on Task	1:12:51	0:17:31	0:25:42	0:28:16	0:20:43	0:13:17	0:11:27	0:09:52	0:11:03	0:10:34	0:17:59	0:18:57	0:07:43	0:07:54

Heat Map



Incidents by Shift and District

	Basic Incident Zone Number (FD1.32)	1001	1002	MARINE	OOJ	
Basic Shift Or Platoon (FD1.30)	Basic Incident City Name (FD1.16)					Count of Fire Incidents Grand Total
A	Isle of Palms	17	11	1		29
	Mount Pleasant				16	16
	Town of Mount Pleasant				1	1
B	Charleston				1	1
	Isle of Palms	15	11		2	28
	Mount Pleasant	1			11	12
	Sullivans Island	1			1	2
	Town of Mount Pleasant				1	1
C	Deweese		1			1
	Isle of Palms	11	12			23
	Mount Pleasant				15	15
	Unincorporated				1	1
Grand Total		45	35	2	48	130

Response Mode

Basic Response Mode To Scene (FD1.70)	Count of Fire Incidents	Count of Fire Incidents Grand Total
Emergency	68	68
Emergency, Downgraded to Non-Emergency	3	3
Non-Emergency	57	57
Not Reported	2	2
Grand Total	130	130

Auto/Mutual Aid

Basic Aid Given Or Received (FD1.22)	Automatic aid given	Automatic aid received	None	Not Reported
Basic Incident Type Subcategory (FD1.21)				
11 - Structure Fire	1			
15 - Outside rubbish fire			1	
31 - Medical assist			11	
32 - Emergency medical service (EMS) Incident			27	
34 - Search for lost person		2	1	
35 - Extrication, rescue			1	
36 - Water or ice-related rescue		1	2	
41 - Combustible/flammable spills & leaks	1			
44 - Electrical wiring/equipment problem			1	
53 - Smoke, odor problem	1			
54 - Animal problem or rescue			1	
55 - Public service assistance			7	
61 - Dispatched and cancelled en route	46		8	
62 - Wrong location, no emergency found	1		2	
65 - Steam, other gas mistaken for smoke			1	
73 - System or detector malfunction	1	1		
74 - Unintentional system/detector operation (no fire)		2	7	
91 - Citizen complaint			1	
Not Reported				2
Grand Total	51	6	71	2

TRAINING DIVISION

Monthly Training Schedule



April 2024 Training Schedule

Fire Training

Date	Time	Topic	Instructor	Location
04/03/24 (C)	0900-1200	Truck Company Ops.	FM Harshaw	St. 1 Training Room
04/04/24 (A)	0900-1200	Truck Company Ops.	FM Harshaw	St. 1 Training Room
04/05/24 (B)	0900-1200	Truck Company Ops.	FM Harshaw	St. 1 Training Room

Medical Training

Date	Time	Topic	Instructor	Location
04/16/24 (A)	0900 - 1100	Marine Emergencies/Drowning	FF Beyler	St. 2 Training Room
04/17/24 (B)	0900 - 1100	Marine Emergencies/Drowning	FF Beyler	St. 2 Training Room
04/18/24 (C)	0900 - 1100	Marine Emergencies/Drowning	FF Beyler	St. 2 Training Room

Physical Fitness Training

Date	Time	Topic	Proctor	Location
04/23/24 (B)	0900 - 1100	Fire SLED – FPAT Baseline	Tuohy	St. 1 Bay
04/24/24 (C)	0900 - 1100	Fire SLED – FPAT Baseline	Tuohy	St. 1 Bay
04/25/24 (A)	0900 - 1100	Fire SLED – FPAT Baseline	Walia	St. 1 Bay

Specialty Training

Date	Time	Topic	Instructor	Location
04/16/24 (A)	1300 - 1400	Swim Evaluation	Moses/Mello	Wild Dunes Pool
04/17/24 (B)	1300 - 1400	Swim Evaluation	Moses/Mello	Wild Dunes Pool
04/18/24 (C)	1300 - 1400	Swim Evaluation	Moses/Mello	Wild Dunes Pool
04/09/24 (C)	0900 - 1100	Jet Ski Trailing Course	C-Shift Captains	IOP City Parking Lot
04/10/24 (A)	0900 - 1100	Jet Ski Trailing Course	A-Shift Captains	IOP City Parking Lot
04/11/24 (B)	0900 - 1100	Jet Ski Trailing Course	B-Shift Captains	IOP City Parking Lot

Training Announcements

- 503 Ocean Blvd. AAR – 04/03/24 1300
- 7000 Palmetto Blvd. AAR – 04/04/24 1300
 - CATOA – 04/09/24 – Tuohy
- PFF Christopher Wade Onboarding – 04/09/24
 - MIRT – 04/10/24 – Tuohy
- Firefighter Rescue Survey Virtual Workshop – 04/23/24
 - Everything Battery Workshop – SCFA 04/25/24
- PIO in All-Hazards Incident – 04/30/24 & 05/01/24

FIRE MARSHAL

Fire Marshal's Report

**Isle of Palms Fire Department
Fire Inspection Report
Prepared by Sean P Harshaw**

Date	Name of Business	Routine	Re-Inspect	Occupancy	Violations	Next Inspection
4/1	Wild Dunes Bike Rentals & Repairs	X		Business	0	
4/1	IOP Pizza	X		Assembly	0	
4/1	The Salon at Sweetgrass - The Villages	X		Business	0	
4/8	Coastal Crust - The Villages	X		Assembly	0	
4/8	Sweet Shop - The Villages	X		Business	0	
4/8	Salt Boutique - The Villages	X		Business	0	
4/8	Wild Dunes Recreation Department - The Villages	X		Business	0	
4/8	Duney's Grab and Go	X		Assembly	0	
4/8	The Gallery - The Villages	X		Business	0	
4/8	Surf Shop	X		Business	0	
4/8	Wild Dunes Real Estate - The Villages	X		Business	0	
4/8	Café Paname	X		Assembly	0	

<u>INSPECTION YEAR</u>	<u>2024</u>
Total Occupancies Inspected For The Month	12
Total Number of Violations Found	0
Total Number of Violations Corrected	0

<u>INSPECTIONS BY OCCUPANCY TYPE</u>	<u>2024</u>
Assembly	4
Business	8
Factory	
Hazardous	
Mercantile	
Residential	
Miscellaneous	
Total	12

- 4/6-Drove Tower to assist Mount Pleasant for the Bridge Run
- 4/5-Unscheduled Fire Inspection – Coconut Joe’s – Did not pass due to hood filters not being in place. Manager was compliant, completed cleaning of filters, contacted Fire Marshal, and passed.
- 4/8-Interview Panel
- 4/10-Interview Panel x 2
- 4/12-Unscheduled Fire Inspection – Lawrence’s Seafood – Passed
- 4/12-Unscheduled Fire Inspection – The Boat House- Passed
- 4/16-Unscheduled Fire Inspection – Subway – Passed
- 4/16-Hurricane Expo Meeting
- 4/17-Continuing Education-Automatic Fire Alarm Association Class-ERCES Interface and Monitoring
- 4/18-IOPFD Station 2 Fire Sprinkler/Riser Inspection – with Liberty Fire Protection
- 4/26-Wild Dunes Taco Food Truck Fire Inspection-Passed
- 4/30-Fire Code-SCFA Class-Continuing Education



Isle of Palms Recreation Department

Monthly Report

April 2024

Programs, Group Fitness, Summer Camp, Special Events

- Special area camps include: Gymnastics, Tennis, Youth Art, Kindness is my Superpower, Home Economics, Etiquette, Volleyball, Soccer and Basketball, spaces are available in all special area camps.
- Adult Classes with top producing participation: Tennis lessons (20), Cardio & Core (18), Move It (15), Strength Interval (15), Over 60 Fitness (13), Suspension (12), Morning Yoga (12), RXFit (12), Strength and Stability (11), Yin Yoga (10), Line Dancing (10), Zumba (9), and Pilates (9).
- Youth Classes with top producing participation: Gymnastics & Cheernastics (37), Art Classes (22), Tennis (19), Theater (16) and Sing, Play & Learn (8).
- Keenagers: Wednesday, April 3: Forty-two (42) seniors attended the social meeting and covered dish luncheon. Bulldog Tours joined the group for storytelling. IOP Police Department was onsite to assist with the luncheon.
- Yard Sale: Saturday, April 13: fifty-one (51) vendors were on site selling used and like new items. The community shopped from 7:30am - Noon.
- Safe Sitter Course: Saturday, April 20: seven (7) youth ages 11-14 participated. Class curriculum designed to help the sitter learn childcare safety, protect the sitter and tips on running a successful babysitting service.
- Spring Break Soccer Camp: April 1- April 5 from 9am - Noon, fifteen (15) youth soccer players attended.
- Pokémon Club: twelve (12) youth have been participating, trading and holding Pokémon challenges. The last session will be held Wednesday, May 29. The group will resume in September.
- Engraved Bricks: thirteen (13) bricks were engraved during the month of April. Bricks are located in the front of the Recreation Center paver sidewalk and at the Dog Park. No bricks have been engraved at the dog park to date.
- Run Club: the last session was held April 15, ten (10) youth ages 8-11 participated in the group. The club will resume in September.

Upcoming Programs, Events & New Offerings

- Keenagers: Wednesday, May 1 at 12:00pm - Seniors citizen social group, covered dish luncheon and entertainment
- Isle of Paws Music Fest & Dog Show: Saturday, May 4 from 11am - 3pm. Live music, local artist and pet related vendors will be onsite. The event will include a Pet Vaccination Clinic, Free Pet Photos, and Dog Show.
- Beach Yoga is scheduled to start Tuesday, May 7 at 7:30 at the 25th Ave Beach Access - Free program
- Sea Stroll & Learn is scheduled to start May 9 at 7:30am at the 25th Beach Access - Free program
- Hurricane Expo: Tuesday, May 21 from 4pm - 7pm. Over 25 vendors onsite to provide information on Hurricane and Disaster preparedness. River Dogs Food Truck, Balloon Artist, Face Painter and Chalk Art making this a family fun event.
- Youth Theater Performance 'A Midsummer Night's Dream': Thursday, May 23 at 5:30pm. - Free youth production

Operations

- Budget preparations for FY25 capital and operations; contacting vendors and updating quotes and prices for scheduled projects.
- Hiring: Summer Camp Counselors - 2 needed for camp starting June 17, training will start June 11.
- Pickleball Lights: working with MUSCO for updated plan for pickleball lighting.
- Reviewing Risk Assessment and installing safety features around the recreation building.
- PARD Grant: application completed April 2024. Working on 2023 project reimbursements.

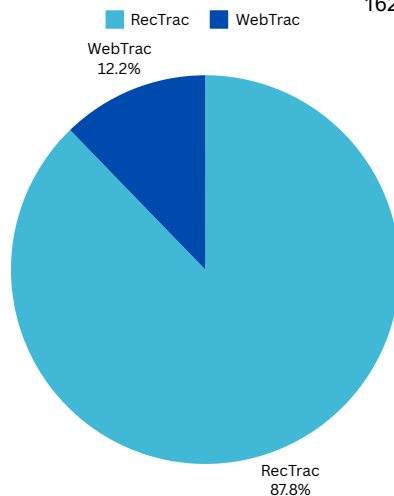
Maintenance & Repairs

- Cardio Room elliptical replacement scheduled for delivery for May
- Irrigation pump at soccer field, repaired and prepping pump and fields for the season.
- Field Maintenance preparations: 6v6 Soccer, Youth Baseball fields and practice fields.
- Berkley Heating & Air were on site for preventative maintenance
- Vector Security onsite to install fire alarm monitoring system
- Charleston Tree Experts: pruned oaks and palm trees around the property
- Rutherford Company: installed acoustical panels in gymnasium
- Mower Maintenance: replace blades and belts
- Painted and updated signage around the facility

Enrollment Report April

Participants registering for classes during the month from April 1 - April 30. RecTrac: in-house registration vs. WebTrac: online Registrations.

Total registrations for April 2024 = 441

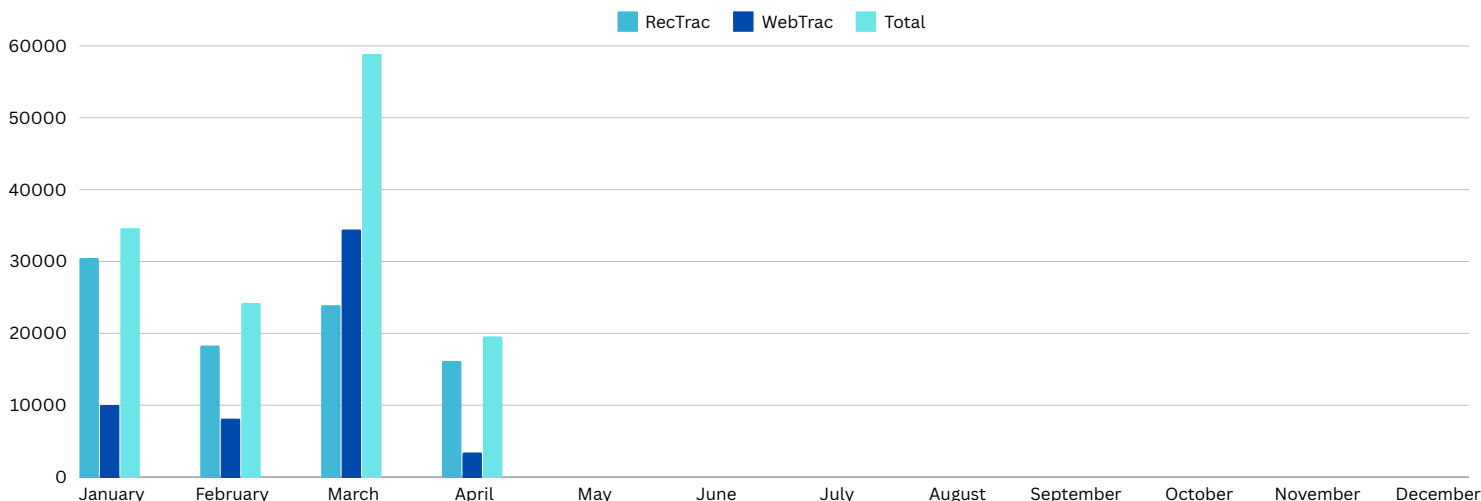


Monthly Revenues 2024

Revenue sales brought in by programs, athletics and events.

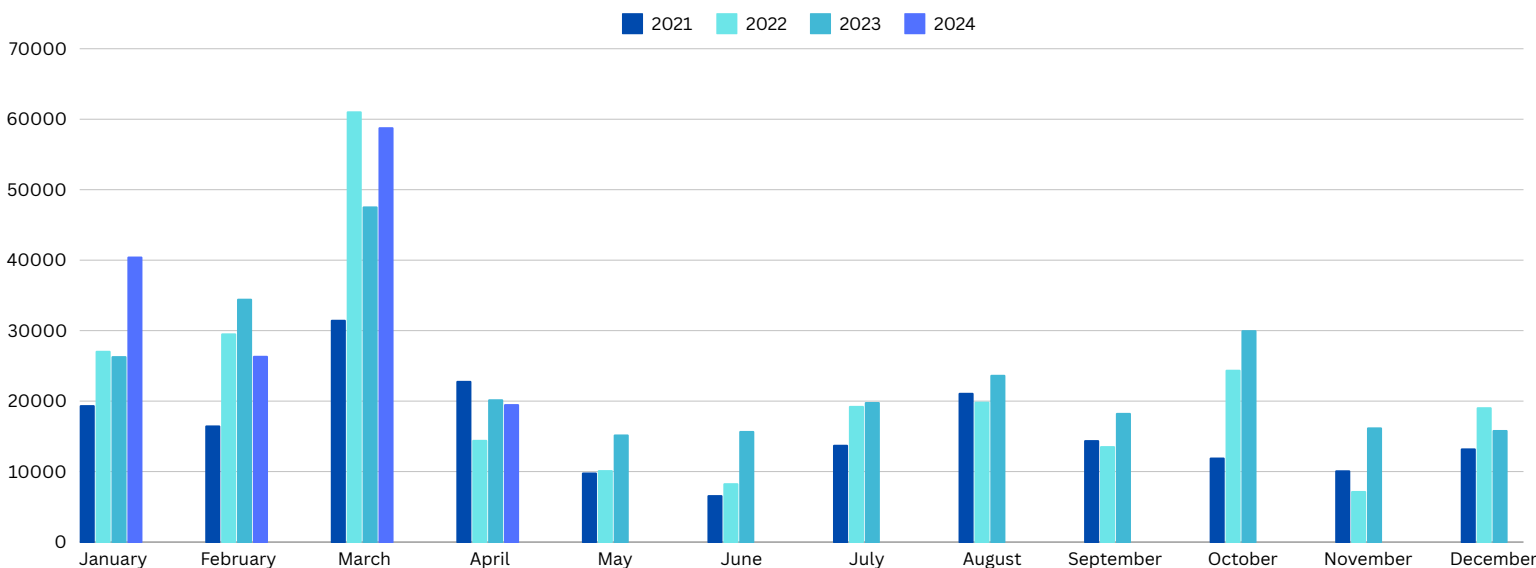
RecTrac: in-house vs WebTrac: online

Total Revenue for April 2024 = \$19,579



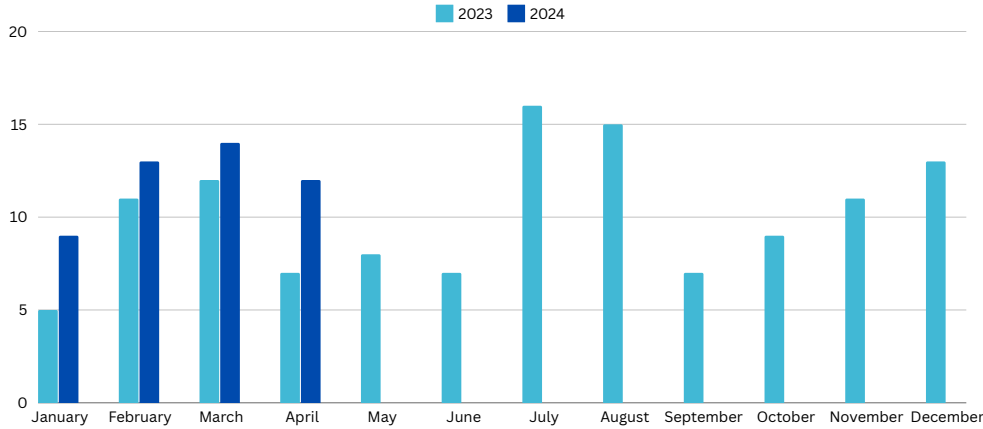
Annual Comparison

Year to Year



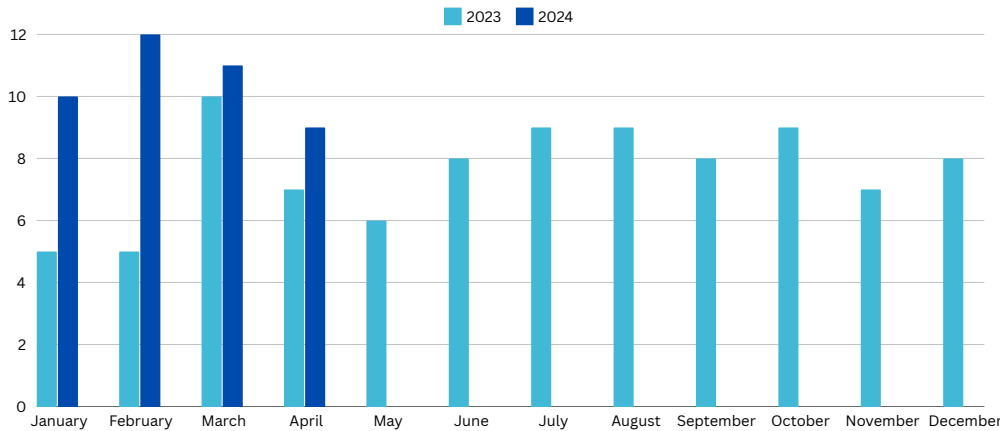
Open Gym Daily Average Visits

Participants utilizing the gymnasium for open play



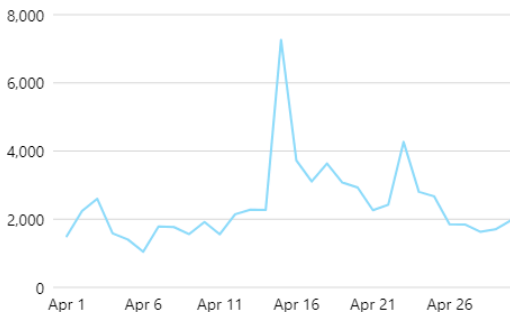
Cardio Room Daily Average Visits

Participants utilizing the cardio room

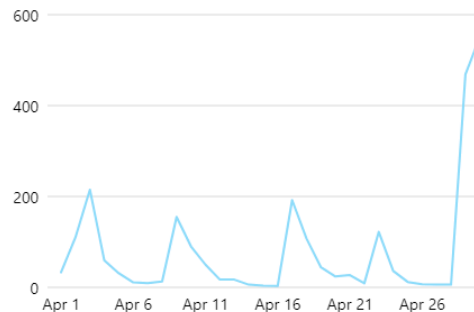


Social Media Report

Facebook reach ①
61.3K ↑ 368.8%



Instagram reach ①
1.2K ↓ 19.8%



At a Glance



Facebook
2.3K



Instagram
2.5K

Page Overview

last 28 days

58K
Reach

2026
Engagement

27
New Likes

97
New Follows

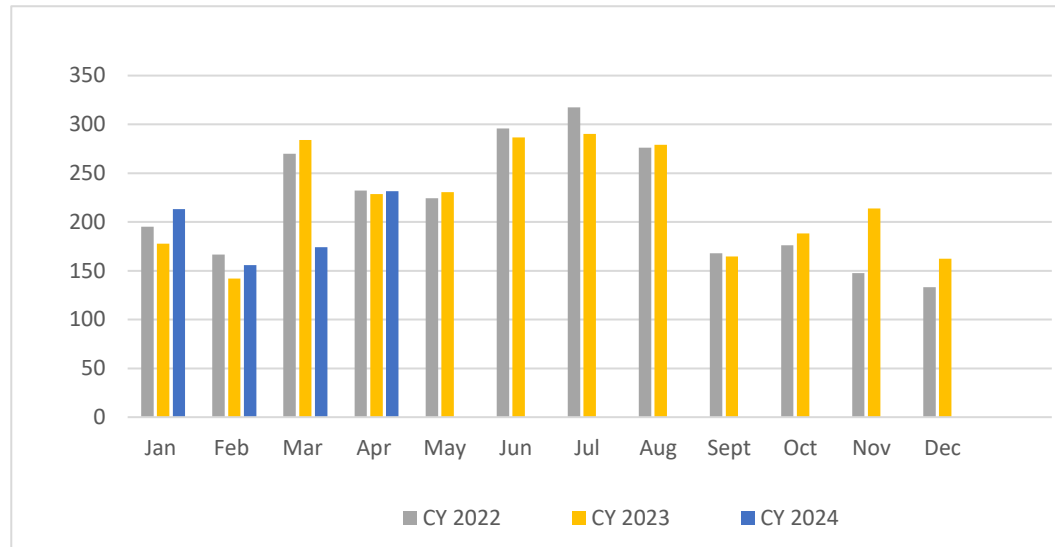
532
Photo Views

286
Reactions

City of Isle of Palms, SC Public Works Department - April 2024 Report

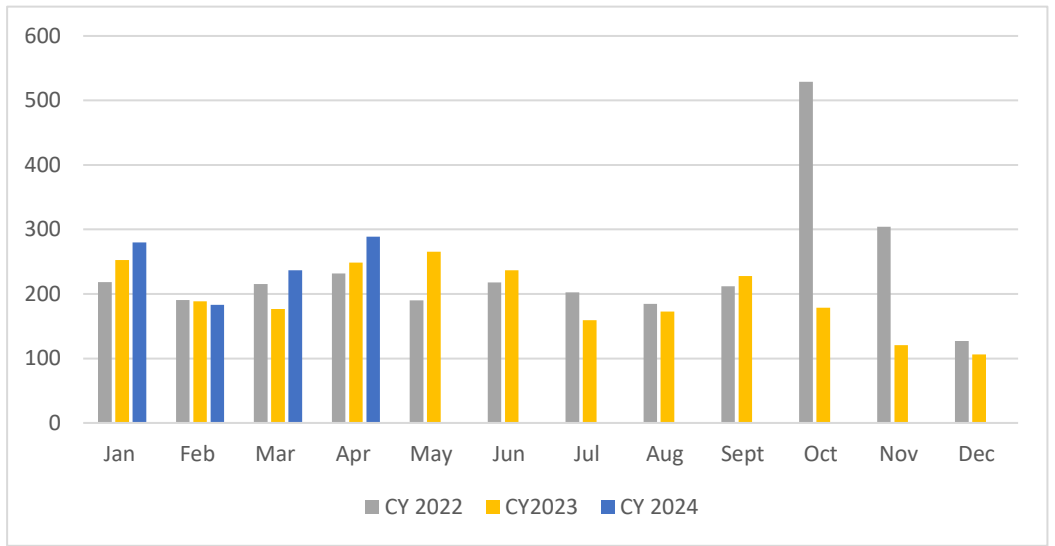
Household Garbage (Tons)

Month	2022	2023	2024
Jan	195.16	177.78	213.1
Feb	166.74	141.99	155.8
Mar	269.88	283.84	174.12
Apr	232.29	228.59	231.41
May	224.49	230.63	
Jun	295.83	286.52	
Jul	317.47	290.33	
Aug	275.99	279.2	
Sept	167.91	164.66	
Oct	175.99	188.33	
Nov	147.67	213.92	
Dec	133.1	162.31	



Yard Debris (Tons)

Month	2022	2023	2024
Jan	218.4	252.78	279.78
Feb	190.63	188.5	182.95
Mar	215.58	176.46	236.88
Apr	231.64	248.37	288.91
May	190.02	265.62	
Jun	217.88	236.52	
Jul	202.64	159.51	
Aug	184.78	172.83	
Sept	212.11	227.8	
Oct	528.77	178.51	
Nov	304.19	120.6	
Dec	126.89	106.2	



Stormwater Management

Location	Description	Linear Feet Cleared
Charleston to 2nd Ave to outfall	Jet vac cleaning pipes	910 LF
4th and Palm to Merrit	Jet vac cleaning pipes	245 LF
503 Palm outfall	Cleaning	21 LF
14th-20th Palm Blvd.	Curb inlet cleaning	
Municipal lot B to Ocean	Inlet, pipe cleaning	107 LF
Cassina Ave	Uncovered, cleaned inlet	
Hartnett to 24th	Jet vac cleaning pipes	118 LF
24th and Cameron to #18-24th	Jet vac cleaning pipes-inlets	460 LF
27th Ave. to Waterway Blvd	Jet vac cleaning pipes	158 LF
27th Ave. to Waterway Blvd	Vegetation, debris cleaning	900 LF
29th to Hartnett	Jet vac ditch and pipes	80 LF
29th to Skinner	Jet vac ditch and pipes	340 LF
30th and Lauden	Jet vac pipes	30 LF
30th and Allie Ct	Jet vac pipes	150 LF
30th and Wills Way	Jet vac pipes	50 LF
Allie Ct	Jet vac pipes and inlets	540 LF
Lauden	Ditch vegetation cleaning	195 LF
Skinner to Chapman	Ditch and pipe cleaning	45 LF
32nd to 34th	8 inlets and pipes	880 LF
Duck Ln.	Street side ditch inlet cleaning	
Hartnett to Wills way ditch	street cross pipe cleaning	35 LF
32nd to 37th ditch	Vegetation and debris cleaning	1900

Beach Access Paths Maintenance & Improvements

Location	Description
26th Ave beach path reclamation	HDR undergrowth clearing of 135 LF x 10 ft wide
25th Ave beach access	Installation of 3 yards of sand to grade water off of path
City wide beach access cleaning	Pleasant places weekly beach path cleaning
14th Ave beach access sign	Rebuilding of beach access sign
Public restroom beach access	Regrading of sand at the public restrooms boardwalk
Breach inlet	Removal of debris from the Breach inlet access and beach

Building & Facilities Maintenance

Location	Description
Public Safety Building	Preventative maintenance on the PSB generator
Public Safety Building	Relacement of batteries and fuel lines as preventative maint.
Front Beach public restrooms	Painting interior and partial exterior of restrooms
10th-14th Ocean Blvd	Powerwashing of all of front beach sidewalks
Fire Station 2	Repaired leaks in kitchen
Fire Station 2	Repaired leakes in the roof
Public Works	Repair to the A/C unit
Front Beach public restrooms	Plumbing repairs
Garbage compactor	Electrical relay repair
Public Safety Building	Interior painting scheduled
Municipal Lot B	Estimate/scheduled fence at beach garbage storage.
36th Ave drainage project	Estimate/scheduled fence installation
City wide palm tree pruning	Scheduling and coordination of palm tree pruning
Marina	Scheduling UST tank repair
Asphalt repair	Forest Trail, right of way at ATT building, Recreation Center

First Reading – ~~March 26, 2024~~

ORDINANCE 2024-01

AN ORDINANCE TO TEMPORARY REPEAL AND REPLACE SECTION 9-2-5, NOISE, OF THE CITY OF ISLE OF PALMS CODE OF ORDINANCE FROM JULY 1, 2024, THROUGH DECEMBER 31, 2024. -

WHEREAS, 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 wants to temporarily repeal and replace its noise ordinance to implement decibel limits to improve livability, compliance and enforcement; 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

First Reading – ~~March 26, 2024~~

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.

First Reading – ~~March 26, 2024~~

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 and slow response time.
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~~ speech or music ~~any any source or sources~~ which, when measured pursuant to paragraph (b) above, to exceed:

1. In the SR-1, SR-2 and SR-3 zoning districts:

~~65~~ 50-55 dB(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,~~

~~±~~ 50-55 dB (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),

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2. In the GC-1, GC-3, LC and PDD zoning districts:

~~70-75~~ 50-55 dB(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),

~~±~~ 50-55 dB (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 commercial establishments; and~~

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First Reading – ~~March 26, 2024~~

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.) During nighttime hours, the maximum decibel level shall be 5055 dB (A) (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). ~~In determining whether a sound constitutes excessive noise, section d(2) should be referenced.~~

~~i. 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.~~

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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,~~

First Reading – ~~March 26, 2024~~

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.

~~4.3.~~ *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.

~~4.~~ *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.

~~5.~~ *Radios, phonographs, televisions, etc.* The use, operation or playing of or permitting the use, operation or playing of any radio, hi-fi, stereo system, phonograph, piccolo, television or any musical instrument in such manner as to exceed the maximum decibel levels listed in Section 9-2-5 (c).

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.* When approved by City Council, the City Administrator or her/his designated representative may issue special event permits for events such as (but not limited to) concerts, festivals, parades, and athletic events to permit reasonable and limited exceptions to the provisions of this section.

2. *Public interest events.* Notwithstanding any other provision of this section, on application to, and approval by, the Chief of Police, written permits may be granted to broadcast programs of music, speeches, general entertainment, or

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First Reading – ~~March 26, 2024~~

announcements as a part of and incident to community celebrations of national, State, or City occasions, public festivals, or other public interest events, provided that traffic on the streets is controlled. In determining whether or not to issue such a permit, the Chief of Police shall weigh the public interests in the event against the noise and disturbance anticipated to be created by the event and must consider the intensity and duration of the noise and the area that will likely be affected. The language or content emanating from the event shall not be considered.

3. Sound emitting from a motor vehicle's muffler in compliance of S.C. Code Ann. § 56-5-5020.

2.4 Any city vehicle engaged in city business.

3.5 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.

4.6 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.

5.7 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.

6.8 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.

7.9 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

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First Reading – ~~March 26, 2024~~

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_ and expire six (6) months from ratification.

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: _____

City of Isle of Palms, SC Coyote Management Plan



**City of Isle of Palms, SC
Coyote Management Plan**

Purpose

The purpose of this plan is to provide a management strategy and guidelines for staff responses to conflicts with coyotes. Public safety is the City's primary concern and coyotes and other wildlife will be managed with human safety as the priority. The plan seeks to achieve a balance between the importance of human safety and the benefits of maintaining natural wildlife populations. While the City employs educational outreach tools as part of the program to manage human/coyote conflicts, the City recognizes there are situations where immediate control may be necessary.

Strategic Plan

1. Create and implement an ongoing education program.
2. Provide information about the rights and responsibilities of private property owners.
3. Track and monitor coyote activity.

4. Implement a program for lethal control, only when it is determined to be necessary for public safety. For example, when the interactions between humans and coyotes change from sightings and encounters to potentially unsafe *incidents or attacks*. (see definitions below)

This plan should not be seen as static in nature and as the situation and circumstances change the plan should likewise be reviewed and the necessary modifications made.

Definitions

The following definitions should be used when obtaining information from the public and assist in standardized documentation of coyote behaviors.

Observation - The act of noticing or taking note of tracks, scat, and/or vocalizations without actually seeing a coyote.

Sighting - A visual observation of one or more coyotes from a distance.

Encounter - An unexpected direct meeting between human and coyote that is without incident.

Incident - A conflict between a person and a coyote where a coyote exhibited behavior creating an unsafe situation. A coyote may show aggression towards a person without any physical contact.

Attack - An aggressive action by a coyote that involves physical contact with a person and/or a person is injured by the actions of a coyote (example injured while trying to escape an incident or attack)

Descriptions of coyote behavior:

Nuisance

Habituated - A coyote that appears to frequently associate with humans or human related food sources, and exhibits little wariness of the presence of people.

Depredating - A coyote that is preying on pets or livestock.

Menacing - A coyote that exhibits aggravated abnormal behavior; however such coyote does not display the characteristics of a “dangerous coyote”. This may include coyote incidents and/or encounters where a coyote or a group of coyotes could potentially endanger public safety.

Dangerous - A coyote that has attacked a person, exhibits aggressive behavior towards a person and/or poses a significant threat to human safety.

General definitions:

Coyote Smart - To exist together at the same time. Coyote Smart is not passive, but active on the person's part, including actions such as removing specific coyote habitats and employing hazing methods. It provides a mechanism by which persons obtain and maintain a level of knowledge and understanding of coyote ecology, behaviors and appropriate responses, so as to be coyote smart.

Feeding of coyotes - For educational purposes the following are definitions of the types and kinds of ways persons typically feed coyotes.

Intentional feeding - A person is actively and intentionally feeding coyotes. This category also includes intentionally providing food for animals that are in the coyote food chain, an example would be a bird or squirrel feeder.

Unintentional feeding - A person is unintentionally providing access to food. Examples are inappropriate composting, fruit from fruit trees left on the ground, pet food/water bowls, barbecue grills, sheds and house doors (garage) left open, etc.

Unsecured trash - Trash accessible to wildlife. Examples would be garbage cans, bags or dumpsters that are uncovered, open, overflowing or where trash is scattered outside the receptacle.

Habitat - Is a place where a coyote lives and grows and includes food, water, and shelter.

Hazing - Is an activity or series of activities that is conducted in an attempt to change the behaviors of habituated coyotes or to instill healthy fear of people back into the local coyote populations. It is not intended to physically damage the coyote, property or persons.

Passive hazing - Occurs without the presence of persons and includes methods used to discourage the presence of coyotes on one's property. This form may include but not be limited to motion activated devices such as sprinklers, spot lights or strobe lights, noisemakers, fence rollers, enclosed dog runs and electric fences.

Active hazing - Involves personal intervention by both physical presence and action. This may include but not be limited to yelling, clapping or waving one's arms to act threatening towards coyotes, as well as the use of devices including noise makers (air horns, whistles, rocks in cans), water from hoses or water guns, or rock/object throwing.

Safety is the first priority and a coyote should never be cornered or should a coyote's young be approached.

Education and Awareness

Public education and awareness is a key element of this plan. The City of Isle of Palms will provide education and information to residents and visitors on how to be coyote smart. The City will obtain educational materials from organizations that are knowledgeable in the areas of coyote ecology and behavior of coyotes and will distribute these materials as needed. It will be the responsibility of the Isle of Palms Police Department and Animal Control to organize and implement the education outreach program.

Examples of educational outreach:

1. Educational brochures will be made available in City's facilities.
2. Information will be distributed to community liaisons in response to reports of human/coyotes conflicts.
3. Coyote information will be available on the City of Isle of Palms website at www.iop.net.
4. Educational programs for HOAs and other groups will be available.
5. Educational wildlife informational signs will be posted in appropriate parks and open spaces.

Reporting and Tracking

It is imperative that the City has an efficient and consistent reporting of human-coyote interactions. A City of Isle of Palms Police Department Incident report will be completed on all reports of coyote incidents, attacks and pet loss/attack (see definitions). Reported coyote encounters will continue to be tracked by the police department on a monthly list including locations and times.

These reports will be forwarded to Animal Control for tracking. Coyote observations and sightings will be reported to Animal Control for follow up and tracking. Tracking will also be maintained on intentional feeding reports, unsecured trash and active den sites.

These reports and tracking will allow Animal Control officers to identify "hot spots" where education, or habitat investigations might be needed. Educational materials will be offered to all persons reporting concerns about coyote encounters, observations, or sightings.

Hazing

A main issue facing jurisdictions is that urban coyotes lose or have lost their fear of humans. Due to the coyote's nature they have easily adapted to urban living and combined with their lack of fear more coyote/human interactions and conflicts have arisen. One solution to this problem is to reinforce the coyote's fear of humans through the utilization of hazing techniques (see definitions). Animal Control will provide educational information to residents on hazing coyotes and suggested techniques.

Lethal Control

The City, at the sole discretion of City Council, may implement a program of lethal control when the interactions between persons and coyotes escalate to the level of incident or attack. The City of Isle of Palms Police Department will investigate to substantiate such reports of incidents/ attacks. Lethal control may be utilized when the City determines that a coyote(s) pose an immediate danger to persons. The City recognizes it may be difficult to identify the specific coyote that has become problematic and will take reasonable measures to direct lethal control measures toward the offending coyote.

If a person is being attacked or there is an imminent threat of attack on a person by a coyote, a police officer may act immediately to ensure public safety and remove the threat.

Simultaneous to implementation of lethal control and upon conclusion of lethal control measures a comprehensive awareness and education program will be undertaken by the City of Isle of Palms Police Department in the affected area.

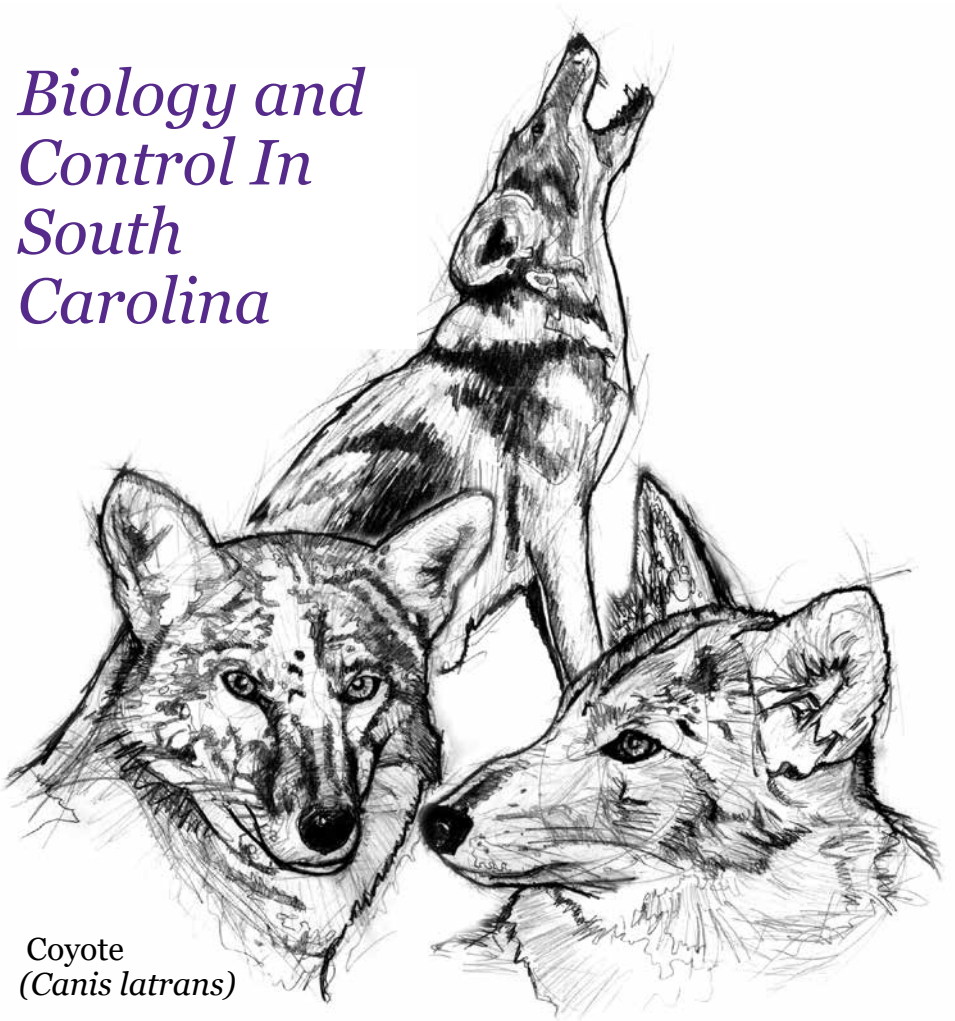
Public Spaces: The City, at sole discretion of City Council, is responsible for the decision as to whether to use lethal control for nuisance wildlife in public spaces with public safety in mind.

Private Property: Property owners within the City of Isle of Palms may employ lawful methods to control nuisance wildlife on their property.

Adopted by City Council on May 22, 2018.

COYOTE¹⁷⁹

Biology and Control In South Carolina



Coyote
(*Canis latrans*)

South Carolina Department of Natural Resources
Division of Wildlife and Freshwater Fisheries



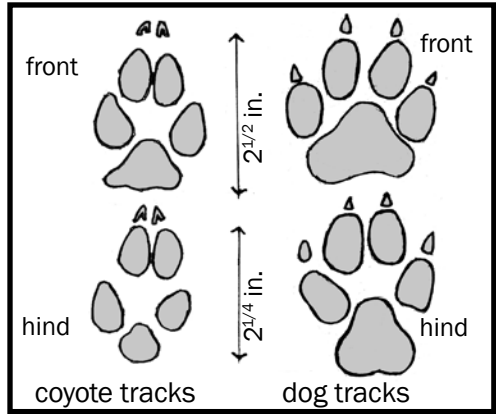
Furbearer Project
P.O. Box 167
Columbia, SC 29202

CONTENTS

BIOLOGY	2
Appearance	2
Distribution	2
Habitat	3
Feeding Habits	3
Behavior	3
Breeding	4
Controlling Factors	4
Status.....	5
Damage Identification.....	6
CONTROL TECHNIQUES	7
Non-lethal Control	7
Exclusion.....	7
Cultural Methods - Livestock & Rural Areas.....	8
Cultural Methods - Suburban Areas.....	8
Guard Animals.....	9
Frightening Devices.....	10
Lethal Control	10
Toxicants	10
Shooting.....	10
Trapping.....	11
Coyote Foothold Trap System	12
Equipment	13
Trap Preparation.....	13
COYOTE TRAP SETS	16
Dirt-hole Set.....	16
Scent Post Set	18
Baits, Lures, and Urines	20
Checking Traps.....	22
Depredation Permits.....	22
Predator Management Permits.....	22
Obtaining Permits.....	23
Wildlife Control Operators.....	23
COYOTE TRAPPING EQUIPMENT CHECKLIST	24

Appearance

The coyote has the general appearance of a small shepherd-type dog; standing 23 to 26 inches at the shoulder with a slim muzzle, erect pointed ears and a bushy tail. The fur is generally a grizzled, grayish-brown but varies greatly from light tan or reddish-tan to almost black. The typical coyote weighs 30 to 45 lbs., though coyotes more than 60 lbs. have been recorded.



Coyote tracks are similar to other dog tracks; however a coyote's tracks are usually longer than they are wide. Their tracks are usually more compact than dogs', and their stride is longer, about 16 to 18 inches while trotting. Typical coyote tracks are 2 to 3 inches long and 1 1/2 to 2 inches wide with the front heel pad being larger than the rear and with the rear heel pad track usually small and circular in shape. Often, only the middle two claws will be present in the tracks.

Coyote scat varies depending on their diet. Often it is cigar-shaped and may contain bone, hair, berries and seeds. Coyote scat may also be nearly formless and dark red to black in color after feeding on larger animals. The most likely places to find coyote scat is along dirt roads, on ridges, trails, near large rocks or prominent clumps of vegetation. It is believed that coyote scat is often deposited to mark territories.



National Park Service / Jacob W. Frank

Distribution

Though historically found in the western half of the United States, the coyote is now found throughout North America due to range expansion and illegal translocation by houndsmen groups. Populations in South Carolina were established in Pickens and Oconee counties in the late 1970s by both houndsmen and natural immigration. Coyotes have since expanded to include all counties in the State. However, even if no illegal importation had taken place, coyotes would still have become established in South Carolina.

Contrary to popular belief, the South Carolina Department of Natural Resources (SCDNR) did not import coyotes into South Carolina to control the white-tailed deer population, or for any other reason. This rumor also exists in other states as well, but considering the general belief among biologists during that period of time (that coyotes did not impact deer populations), it would have made little sense to import coyotes. In addition, coyotes first appeared in the upstate, where deer reintroductions were still taking place at the time, as opposed to the Lowcountry where deer were plentiful.

Habitat

Though traditionally believed to be adapted to life in open areas, coyotes have expanded into most types of habitats. While they do well in agricultural communities, their relatively high tolerance for human populations allows coyotes to exist in most areas of South Carolina. This includes mountainous regions, swamps, dense forests as well as suburban and even some urban areas.

Feeding Habits

Coyotes are opportunistic feeders. While rabbits probably comprise the majority of their food/prey items, they also eat rodents and other small mammals, and supplement their diet with fruits, berries, and insects when available. They will eat carrion and will also prey upon deer fawns, and occasionally on adult deer especially those with underlying health issues. Deer predation was not originally believed to be a significant factor for deer populations in South Carolina. However, studies at the Savannah River Site, located in Aiken and Barnwell Counties, have shown that coyote predation on fawns can impact recruitment, and fawns can be particularly vulnerable to predation for the first 6 to 8 weeks after birth. When coupled with human harvest of deer by hunting, coyote predation on fawns appear to be an additive source of mortality. While this study's findings may not be uniform across the entire state, it points to evidence that coyote predation can impact deer fawn survival, and thus deer populations, at least in localized areas.

Coyotes can also prey on domestic poultry and livestock, particularly sheep, goats and calves. Calf predation usually subsides after weaning. Cows giving birth, especially animals having difficult births, can be susceptible to predation as they usually separate from the herd while birthing. On occasion, coyotes will prey on domestic pets, especially cats. Pet predation is usually due to the territorial nature of the coyote and lack of an alternative prey base in suburban areas.

Behavior

Coyotes are typically most active beginning at twilight and continuing throughout the night. In some areas they may be seen during the day, especially when left undisturbed. Coyotes have a keen sense of smell and good eyesight. They can reach speeds of 40 mph for short durations, though they can sustain relatively high rates of travel over several miles.

Resident, or territorial coyotes, typically have a home range from 2 to 20 square miles, with resident females occupying smaller ranges than males. Transient or solitary animals usually have much larger home ranges than resident

animals, again with the males being larger than the females. Coyotes may move several miles within their home range daily, and their movement activity usually peaks during the late winter breeding season. Resident animals will defend their territory against transient coyotes.

Coyotes usually hunt alone or in pairs and may travel over fairly large areas in search of food. Transient coyotes do not form packs, but residents form pack-like groups that may be seen occasionally. These packs are typically (but not always) related family members and may consist of a mated pair, non-breeding offspring from the previous year, and the current year's pups.

Coyotes have various calls, in addition to howling, that include yips and barks. Typically, their vocalizations are used to communicate location or to gather individuals together. Coyote vocalizations usually peak during the breeding season, and vocalizations are generally more frequent during clear nights with moderate temperatures. Often, loud noises from trains, airplanes or sirens will trigger coyote vocalizations.

Breeding

Coyotes are generally monogamous, with breeding among the dominant resident pair beginning in January and continuing into March. Subordinate animals in a group with a dominant breeding pair typically do not breed.

The gestation period is 63 days, and the average litter size is 5 to 7. Pups begin to leave the den at 3 to 4 weeks, are weaned at 8 to 9 weeks, and the family breaks up permanently at 9 to 10 months as juveniles disperse. In areas where food is abundant, female young of the year may breed the following winter. Both adults, and on occasion other adults linked with the breeding pair, will hunt and bring food to their young. While raising young, coyotes will den in brush piles, banks, gullies, and old abandoned barns. Sometimes coyotes will den in burrows of other animals after enlarging their holes. Coyotes generally do not use dens except when rearing young, preferring to bed in tall grass and brush at other times of the year.

Coyotes are capable of interbreeding with domestic dogs, but survival of the offspring is low. Typically, coydogs' breeding cycles do not correspond to coyotes', thus further breeding with coyotes is unlikely even though coydogs may be able to reproduce.

Controlling Factors

Coyotes are subject to canine distemper, parvo, hepatitis, mange, and rabies. Coyotes also harbor a variety of parasites such as fleas, ticks, worms, and flukes. The incidence of rabies in South Carolina coyotes is unknown, as few animals are submitted for testing. There is no routine rabies testing surveillance in the state, as animals are only tested when a potential exposure occurs.

Incidental take from hunting activities, most notably deer hunting, comprises most of the yearly coyote harvest in South Carolina. Based on deer hunter surveys, hunters kill approximately 25,000 coyotes annually.

Although western pelts may bring relatively high values from time to time, a strong market has not developed for the eastern coyote. However, it is legal for a licensed trapper to sell live coyotes to fox and coyote running enclosures during the open trapping season.* Therefore, there is an incentive for sport trappers to target coyotes. Some landowners have been able to coordinate with the South Carolina Trappers Association to locate a local trapper that might be willing to trap on their property during the open trapping season. However, as nuisance coyote problems increase and become more widespread, the demand for contract coyote control work should increase and the number of coyotes taken from trapping by Wildlife Control Operators (WCOs) will rise.

* Check current SCDNR Trapping and Commercial Fur Harvest laws and regulations.

Status

Coyotes are considered furbearing animals in South Carolina; however, coyotes may be hunted throughout the year with a valid hunting license on private lands. The use of electronic calls is legal statewide, and coyotes can be hunted at night on registered properties. Go to the SCDNR website's Night Hunting page at dnr.sc.gov/nighthunt to register a property to hunt coyotes at night. Laws and regulations may change, so check the current SCDNR Hunting Rules and Regulations before hunting coyotes in your area.

Individuals may trap coyotes during the trapping season (December 1 through March 1) with a valid Commercial Fur Harvest license in addition to the required hunting license. Check the current SCDNR Trapping and Commercial Fur Harvest brochure for more information about trapping regulations.

Depredation permits are available for controlling destructive coyotes year-round. No hunting or trapping license is required with a depredation permit. For more information about depredation permits, see the **Depredation Permits** section in the back of this publication or contact the SCDNR Permitting Office at (803) 734-3887.

Coyotes and their associated damage are unpopular with livestock producers and sportsmen. Nevertheless, attempts in other states to eliminate or drastically reduce the coyote population on a large scale have proven unsuccessful. Various coyote incentive programs have been tried over the years throughout the United States, with the stated goal being to reduce or eliminate coyotes; however, there has been very little to show for these efforts in terms of positive results. In fact, even under the presence of paid bounties, the coyote spread from its historical range in the west to occupy the entire continental U.S.

Bounties for coyotes, while usually very popular, generally do not produce any appreciable effects, or at best are only temporary, leading most states to abandon paying coyote bounties. Since nearly 30,000 coyotes are taken annually in South Carolina by hunters and trappers, a bounty would likely only pay for a portion of the coyotes currently being harvested at no cost. Nevertheless, for a bounty system to be successful, a significant number of *additional animals over the current harvest levels* must be removed on an annual basis. Given current liberal hunting and trapping regulations, the number of coyotes being removed under these regulations, and the notion that people who want to control coyotes

are already attempting to do so, it is highly unlikely that a paid bounty would add appreciably to the number of coyotes in the annual harvest. Lastly, as with any monetary incentive, there is no guarantee that coyotes submitted would actually originate from South Carolina, as historically many bounty programs have been plagued with fraudulent bounty submissions.

When necessary, it is possible to control coyote-related damage at the local level by targeting and removing the specific offending animals. If coyotes in the area are not causing specific depredation problems, it is suggested they not be removed merely because of their presence. Coyotes are territorial, and the removal of non-depredating coyotes may result in replacement with coyotes that are more prone to cause problems.

Attempting to control overall coyote numbers can be frustrating as new immigrant animals often quickly fill the voids left from the removal of resident animals. In addition, reproduction may actually increase from the removal of these resident coyotes with animals beginning to breed at younger ages, although reproduction still only occurs once annually and the overall fecundity of coyote populations with younger coyotes tends to be lower.

Damage Identification

In case of suspected coyote depredation, the area should be searched for tracks, droppings or any other sign that might indicate a coyote's presence. However, coyotes will scavenge dead animal carcasses; therefore, the presence of a dead animal with coyote sign in the vicinity does not necessarily indicate coyote depredation. Accurately determining coyote depredation involves carefully examining the carcass. Hemorrhaging just under the skin at the bite marks indicates the animal was alive when bitten; however, tooth marks under the skin without accompanying hemorrhage indicate the animal was fed upon while dead. The surrounding area should also be investigated for signs of a struggle. Attacks on larger animals usually involve a longer duration of attack, and the adjacent area may have broken vegetation, drag marks or scuffs, as well as blood and/or hair at the site of the kill.

Typical coyote predation involves attacking the throat of the prey, though some attacks on calves may be to the flanks or hindquarters. The presence or absence of this predation pattern, however, does not necessarily indicate coyote predation. Domestic dogs, which typically attack the flanks, hindquarters and heads of animals, will exhibit coyote predation patterns, while some coyotes may resemble that of domestic dogs. Often, domestic dogs will not feed on the killed animal, though true feral dogs and coydogs may kill for food and be efficient predators. Only a thorough investigation of the kill and surrounding area may help determine the actual predator involved.

Determination of predation can be a difficult task. The amount of evidence at the site of the kill along with the amount of prey and the age of the carcass are factors in assessing the source of predation. Usually, accurate determination of predation involves experience and a keen knowledge of the species of predators in the area. Even this acquired skill may not confirm the cause of death in many cases.

Non-lethal Control

Exclusion

Fencing, where practical, can deter livestock predation. Traditional barbed wire fences are not a deterrent to coyotes. However, certain woven wire fences can keep out coyotes if installed properly. Because coyotes can dig under most woven-type fences, it is recommended that an apron of fence be buried perpendicular to the fence for a width of two feet around the outside of the fence. Because of the expense, this type of fencing may only be feasible for pens and corrals. If a buried apron fence is too expensive or impractical, electrified wire near ground level may deter coyotes from digging under the fence. An electric wire at the top or a barbed wire overhang angled towards the outside of the fence may deter climbing over the fence.

Another way to deter coyotes climbing over a fence is to install a length of PVC pipe using a larger diameter pipe over a smaller diameter pipe or conduit, or with a wooden end piece mounted inside the pipe that can be mounted on top of a fence to allow the outer pipe to spin (Figure 1.). As the animal reaches the top of the fence, the outer pipe rolls and prevents climbing over the top of the fence. This can also serve to keep pets inside the fence. Rollers are likely better suited to smaller yards or enclosures.

Electric fences can also deter coyotes if the spacing between the wires is 8 inches or less at the top and at least four strands at the bottom spaced 4 inches or less. These fences should be at least 5 to 6 feet high. The addition of an outside wire 8 to 10 inches out from the bottom of the fence and 6 to 8 inches high may greatly improve the effectiveness of an electrical fence.

Existing fences can be modified to deter coyotes by attaching 3 to 4 strands of electric fencing 8 to 10 inches to the outside of an existing fence.

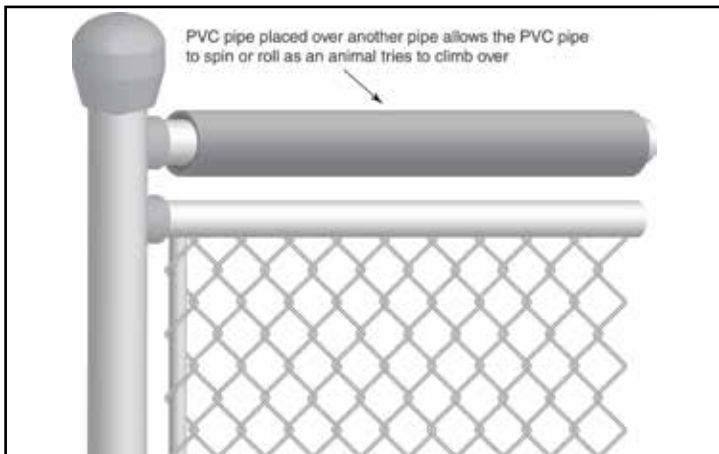


Figure 1. Fence rollers at top of fence to prevent climbing

It is important that all fencing be adequately maintained and in working order to ensure its effectiveness.

Cultural Methods - Livestock & Rural Areas

Some cultural methods can help minimize livestock loss to coyotes and other predators. Because of the high nutritional demands of bearing and raising pups, coyote predation may be highest from late spring to early fall. Changing calving or lambing season outside of this time frame, or shortening or synchronizing the birthing seasons may result in some reduction in livestock predation. Confinement of smaller herds of livestock at night can also reduce coyote predation, especially in lighted predator-resistant fences.

Some modifications to the surrounding habitat may also be beneficial to reducing coyote depredation. Coyotes often use cover to stalk their prey, and reducing the amount of cover near pastures may lessen predation. Furthermore, brush piles and heavy grass cover increase habitat for rabbits and other small prey, thus attracting coyotes to the area. Cleanup or removal of this type of cover in some areas may also promote a reduction in predation.

The dumping of livestock remains can attract coyotes and increase the chances of livestock predation as coyotes could become accustomed to feeding on livestock. Proper disposal of livestock remains may reduce coyote predation.

Cultural Methods - Suburban Areas

Coyotes that consume a significant proportion of human-related food items are more likely to become habituated toward people and cause negative interactions. These food items include pet food, garbage, and discarded food scraps. Neighborhoods should encourage feeding pets indoors as well as proper disposal of all trash. Food items used for composting should be placed in sealed or closed bins.

Coyotes are most active beginning near dusk and continuing into the early morning hours after dawn, so it is advisable to keep smaller pets inside at night if possible. Cats should also remain indoors not only for their safety, but to reduce the negative impacts cats can have on native wildlife. All pets should be fed during the day, and any food and food containers should be removed before dark. A coyote's sense of smell is excellent, and they can be attracted to the smell of pet food or even residual smells left by an empty bowl. People should walk their pets in more open areas that prevent a coyote from ambushing the pet. All pets being walked should be kept on a short leash. If a coyote is seen, act aggressively towards the animal, but do not run.

Feral cat colonies can be problematic on many levels. However, the deliberate feeding of a feral cat colony can attract coyotes, as well as other wildlife, to the colony. This concentration of cats represents relatively easy prey to a coyote. Discourage the feeding of any stray cats or, at a minimum, require any remaining food to be collected before dark.

Suburban and urban coyotes tend to utilize parks and natural areas more than places with less green space. Developed communities with significant amounts of green space can modify the habitat to make the area less attractive for coyotes. Undeveloped lots and common areas should be managed to keep underbrush and overgrown areas to a minimum. Not only do these areas provide travel corridors, but also provide denning, hiding and ambush sites for coyotes. In addition, brushy and overgrown areas provide habitat for small mammals which are a primary food source for coyotes. Opening up overgrown areas can help discourage coyotes from remaining in these places, especially during daylight hours.

Parks and recreational areas should prohibit the feeding of wildlife. Visitors to these areas must not be allowed to feed wildlife, and the proper disposal of all refuse must be enforced. Leash laws should also be enforced to help prevent pet attacks or any other coyote and dog confrontations.

Coyotes should never be allowed to become habituated to people. When coyotes are sighted, especially in daylight hours, every effort should be made to harass and run the animal off. It is necessary to keep coyotes fearful of people to prevent negative coyote behavior.

If coyote sightings become more frequent and confrontations with people and pets begin to occur, such as chasing joggers, bicyclists, or people walking pets, it is a sign that coyotes are beginning to lose their fear of humans. When this occurs, the potential for some type of negative coyote encounter increases. Coyotes that exhibit aggressive behavior should be removed by a professional trapper. The SCDNR maintains an online list of Wildlife Control Operators that perform wildlife removal services, usually for a fee. See the **Wildlife Control Operators** Section on page 23.

Guard Animals

Certain animals such as donkeys, mules, llamas, emus, ostriches, and certain breeds of dogs have some promise in reducing coyote predation for livestock producers. Research has shown guard dogs to be particularly effective at reducing livestock damage, especially when the dogs are reared with the livestock from a very early age. Great Pyrenees dogs are probably the most commonly used livestock protection breed in South Carolina. Donkeys and mules may also have value as guard animals for sheep and goats.

For more information about guard animals, contact the United States Department of Agriculture's Wildlife Services office listed in the back of this booklet.



Great Pyrenees dog with goats at a farm in Princeton, SC.

Frightening Devices

The use of frightening devices may temporarily reduce coyote predation. Lights over corrals have been shown to be effective. Parked cars, strobe lights, and noise-making devices may have some value in deterring coyotes for very short periods of time. Varying locations and/or intensity is important as coyotes can quickly become habituated to such techniques. The effectiveness of frightening techniques may be very limited.

Lethal Control

Toxicants

No toxicants are registered for use on coyotes in South Carolina. The use of any poison to control predators in South Carolina is a violation of State and Federal law. Nevertheless, coyotes can become accustomed to avoid poisoned baits and the use of illegal poisoning is more likely to affect nontarget wildlife and pets.

Shooting

Shooting coyotes to control predation can be effective in certain situations, and may be the only viable alternative for individuals inexperienced or uncomfortable with trapping.

Coyotes have a keen sense of smell; therefore, shooting locations should be selected so as to remain downwind from the area where coyotes are likely to approach. Smaller caliber centerfire rifles, where safe and legal to use, are capable of killing coyotes at relatively long ranges. A shotgun may be desirable when attempting to shoot coyotes at close range or in heavier cover types. Usually the smaller sizes of buckshot, such as #4, are preferred over the larger sizes.

Coyotes can be attracted through the use of predator calls, though the exclusive use of calling to control coyote depredation may not be successful, as they may become wary of repeated attempts to call and shoot. Usually the first few hours after sunrise and before sunset are the most effective times to call in coyotes. Even the imitated sound of a howl may attract a coyote, though the animal may approach without responding. Electronic calls with a wireless remote control may be more effective as the calls originate away from the hunter's location. Remote motion decoys may also increase the effectiveness of using predator calls. Night hunting is allowed on registered properties with the owner's permission. See dnr.sc.gov/nighthunt to register a property for night hunting.*

Locating den sites may aid in removing coyotes, especially during the pup-rearing season, as the pups may trample vegetation just outside of the dens when beginning to venture out. This may make locating den sites easier.

In certain areas, the use of dogs to pursue coyotes and bring them into the range of shooters may be somewhat effective.

*Check the current SCDNR Rules and Regulations brochure in regards to hunting or shooting coyotes as well as the current night hunting regulations.

Trapping

Trapping is probably the most effective tool for removing problem coyotes. However, the coyote's wary nature and keen sense of smell can also make them one of the more difficult furbearing animals to trap. Inexperienced trappers or poor trapping techniques may help educate coyotes to avoid traps and become "trap shy."

The normal trapping season is December 1 to March 1. A Commercial Furharvest License, commonly called a trapping license, is required along with a hunting license to trap during the season. However, property owners experiencing coyote-related damage may trap or shoot (in areas where firearms may be lawfully discharged) coyotes within 100 yards of their residence (so long as they are still on their own property or an adjacent property with landowner permission) without any kind of license or permit. Outside of this 100 yard residential area, a permit or trapping license (during the trapping season) would be required (see **Depredation Permit** section on page 22).

It is suggested to wear rubber boots and clean gloves while preparing the trap site to minimize human odor to the best extent possible. Remove gloves when applying any scent or lure so as not to get any on the traps or equipment, which might prompt a coyote to dig up the trap.

Selecting a proper trap site is key to determining whether or not trapping will be successful in controlling problem coyotes. It's important that traps are placed in areas where coyotes are traveling or frequenting. Preferably, place traps where scent will travel in the direction coyotes are likely to approach. Dirt road, trail, dam, stream, and fence crossings as well as field corners and borders, hedgerows, brush piles, isolated hay bales, or other prominent property features are all good areas to look for coyote sign, such as tracks or droppings. Coyotes, just like domestic dogs, will urinate on objects that stand out, such as fence posts, large rocks and other distinctive land features. Trappers can use this behavior to their advantage by trapping at these "scent posts."

Traps may also be successful if placed on trails near areas where livestock have been killed. Keep traps at least 50 feet away from dead animals or animal parts to avoid catching vultures or other nontarget animals.

Only foothold traps, with an inside jaw spread of 5 $\frac{3}{4}$ inches and smaller are legal for use on coyotes in South Carolina. Live traps are legal for use, though generally not very effective for coyotes. However, certain suburban and urban settings may require their use. Because a trap is defined in South Carolina as "any device, other than a weapon, designed or constructed for taking animals," the use of other devices designed or improvised for catching coyotes may be illegal.

Check the current SCDNR Commercial Fur Harvest brochure for more information about legal traps and trapping, or contact the Furbearer Project at 803-734-3609 or via email at Furbearerprogram@dnr.sc.gov.

COYOTE Foothold TRAP SYSTEM

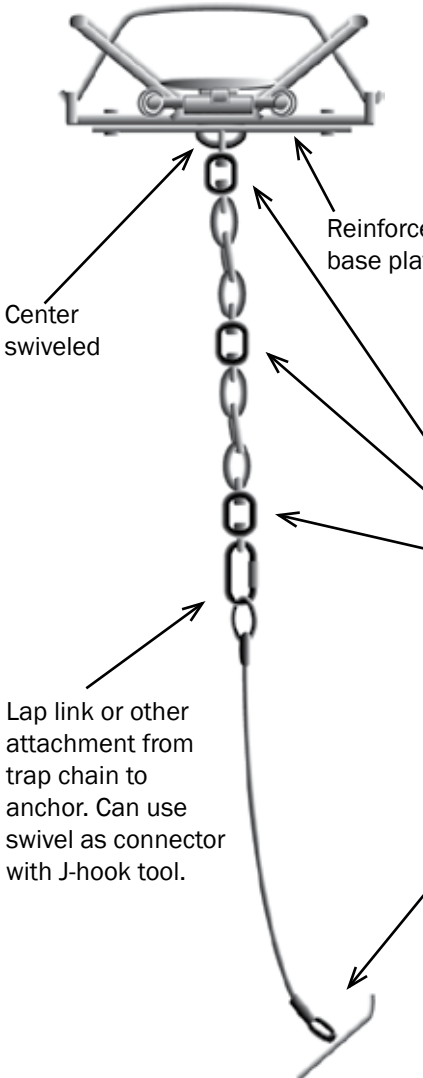
Examples of approved BMP foothold traps*:

- Standard Jaw -

- MB - 550 RC
- Bridger #1.65 OS laminated 4 coil
- Bridger #2 OS laminated
- Victor #1.75 OS laminated
- Montana Special #3 laminated
- Sleepy Creek 1¾ OS wide jaw
- Victor #1.75 or #2
- KB Compound 5.5 laminated

- Rubber Padded -

- Victor #3 Soft Catch, 4 coil
- Victor #1½ Soft Catch, 4 coil
- Victor #1¾ Soft Catch
- MB - 550 RC RJ - rubber jaw
- Duke #3 rubber jaw
- Bridger #3 rubber jaw
- Jake Trap



Center swiveled

Reinforced base plate

At least 2, preferably 3 in-line swivels

Lap link or other attachment from trap chain to anchor. Can use swivel as connector with J-hook tool.

Earth Anchoring System, (cable or chain) or double rebar stake with double stake swivel.

Length depends on soil type. Clay soils can have shorter anchors than sandy soils.

*BMP traps listed may not be a comprehensive list of all current BMP-approved coyote traps. All product names or brands are property of their respective manufacturers or distributors. Brand names used in this publication are for identification purposes only. Use of any of these traps or devices does not imply endorsement by SCDNR.

Equipment (a complete checklist is found on page 24 of this booklet)

For trap sets using foothold traps:

- It is recommended that all trappers use Best Management Practices (BMP) approved traps. BMP traps have been scientifically shown to be humane and efficient at capturing coyotes (see Coyote Foothold Trap System on page 12 for a trap setup example). Contact the Furbearer Project listed at the back of this document for more information on BMP traps.
- Foothold traps with an inside jaw spread of 5 ¾ inches or less, at least one per trap site, with at least two swivels: one at the bottom of the base plate and one at the end of the chain (Fig. 2 on page 14). Traps with reinforced base plates are highly recommended.
- A single earth anchor type staking system with either 12 to 18 inch cable or chain attachment to the earth anchor, or 18 to 24 inch steel rebar trap stakes, using two per trap, crisscrossed with a double stake swivel.
- Pan covers, if desired (crumpled up and unfolded wax paper makes a suitable pan cover as does brown coffee filters and fiberglass screen material cut to shape) or polyester fiber fill used under the trap pan.
- Trapping sifter for sifting dirt over trap (a small wooden frame or a cake pan with the bottom cut out and covered with ¼ inch hardware cloth will suffice).
- Clean gloves.
- Garden trowel or trapper's shovel for digging holes.
- Hatchet or pick for cutting roots and driving stakes.
- Coyote urine, food baits or other lure (keep urines, baits, and lures separate to prevent scent from getting on traps and equipment).
- Plastic bucket or trapping bag to carry supplies.
- 3'x 5' piece of canvas or cloth for kneeling on while setting traps, a kneeling pad or knee pads are helpful as well.
- Dry soil for setting traps in wet or rainy weather, if necessary. Dry soil may be mixed with peat moss, salt or commercially available trapping antifreeze (calcium chloride) for use in freezing temperatures (note: salt will promote trap rusting and traps used in salt-mixed soil must be thoroughly cleaned after use). Wax flakes melted into fine dry soil (not sand) will also provide protection for trap sites during rainy days as well as protection from freezing. Wax flakes and waxed dirt may be available from some trap supply companies.

Trap Preparation

All traps should be checked to ensure they function properly. The trap pan should sit level with the jaws when set. It may be necessary to bend the portion of the frame that holds the small device called the dog to adjust pan height. Bending the frame out raises the pan and bending it in lowers the pan. Certain traps may adjust differently, so you may need to consult the manufacturer of the trap in some cases. Also, the dog should engage the notch cut in the pan so that only slight downward movement of the trap pan causes the trap to close. Too much

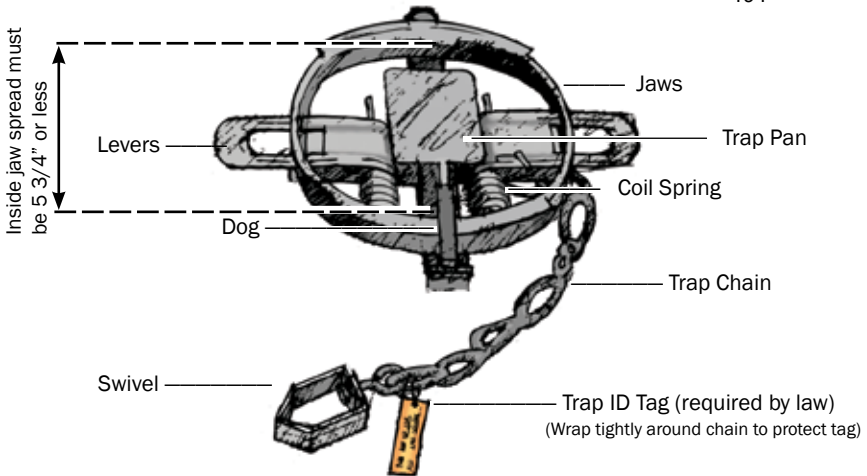


Figure 2. Parts of the coilspring foothold trap

pan travel may cause the animal to withdraw its foot from the trap. Therefore, it may also be necessary to file the notch and dog square to ensure proper engagement so that the trap fires quickly. Pan tension, or the amount of weight required to fire the trap, should be set at 2 to 4 lbs. to reduce nontarget catches. Pan tension is usually adjusted by a small nut and bolt located at the base of the trap pan. A plastic bottle, filled with enough water so that it weighs 2 to 4 lbs., can be used to adjust pan tension. Test pan tension with the loose side jaw up.

Properly maintained traps function better and last longer. New traps come with a thin coat of oil that must be removed, and it is advisable to dye and wax traps before use. This helps to camouflage the trap and to prevent rusting. Boil new traps in water and baking soda, or take the new traps to a commercial car wash and use the tire or engine cleaning setting to remove any oil or grease. Thoroughly rinse all traps and place outside to dry and promote rusting. Dipping the traps into a solution of saltwater will hasten rust formation. While it seems contradictory to allow new traps to rust, some light rust is required for new traps to accept dyeing.

After a *light coat* of rust has formed, boil the traps in a commercially available trap dye solution, or use a sufficient quantity of red oak or maple bark, walnut or pecan hulls, or sumac berries. Boil the traps for 1 to 2 hours. Trap dye can stain anything it comes into contact with, including concrete, wood, hands or clothes. It is best to apply dye outdoors, wearing gloves and old clothing. Remove the traps from the dye solution and allow to dry where they will not come in contact with foreign odors. A board with several nails spaced along its length makes a very suitable place to hang traps to dry.

As an alternative to boiling traps, commercial dips are also available. These dips often use either water or a solvent (mineral spirits, gasoline, white gas) and are cold dipped. Solvent dipped traps do require much longer to "air out"

until the smell of the solvent dissipates. The airing out time can be as long as two months depending on the solvent used and the environmental conditions where the dipped traps are being stored.

Waxing traps serves two important functions. A thin coat of wax serves to prohibit further rusting and lubricates the trap allowing it to work smoothly. Waxed traps may present some problems with melting in extremely hot weather, and it may be preferable not to use waxed traps during these times. In this case, a few drops of vegetable oil can be used to lubricate moving trap parts if necessary. Paraffin, usually available at grocery and craft stores, makes a suitable trap wax, though some waxes available at trapping supply companies often have additives that provide a more durable wax coating.

Waxing traps can be dangerous! Wax is highly flammable, and this procedure should always be performed outside and away from combustible materials. Avoid heating wax over open flames as dripping wax can ignite. Always keep a nonflammable cover on hand to place over the wax container should it ignite. Melt the wax slowly, and use enough to completely cover the trap. Slowly dip each trap by its chain into the melted wax with a piece of wire, and leave it in long enough for the trap to heat to the temperature of the wax. When removing a trap from the wax, hold it over the container for a few seconds to allow excess wax to drip back into the container. Hang the trap to dry, and repeat the process for each trap. Again, a board with several nails spaced along its length makes a very suitable place to hang traps to dry.

Before newly waxed traps are used, be sure to remove the wax from the trigger area where the notch in the trap pan makes contact with the small device called the dog, which holds the trap in the set position. Failure to clean wax from the trigger area may cause difficulty in setting the trap.

An alternative to dyeing and waxing traps is to paint the traps with a flat black or brown rust-inhibiting spray paint after degreasing and allowing the light coat of rust to form. Thinned paint can also be used as a dip for coating traps, and the slight rust coating is optional using paint as a dip. Use an oil-based paint in flat black or brown, thin at a 1 to 1 ratio with acetone using a 5-gallon bucket. In a well-ventilated area, or using an approved respirator mask, dip the traps into the paint bucket using a stiff wire with a hook at the end. Let set a minute and allow to drip back into the bucket until most dripping stops. Hang on nail board to dry. Pick a day with relatively high temperatures and low humidity when dipping traps in paint, otherwise the traps will stay tacky and take much longer to dry, increasing the chance to damage the paint finish.

To ensure proper functioning, it may be necessary to lubricate moving parts with a small amount of vegetable oil.

Periodically, traps become soiled and need be cleaned. At least once a year, clean traps to maintain good working order. Heavily soiled traps can be pressure washed at home or at a local car wash rather quickly before repeating the dyeing and waxing process if needed. Store traps out of the weather and in containers or locations where strong odors are not present.

Dirt-Hole Set

This set uses a dug hole along with a food bait or food lure to help attract the attention of coyotes. Only one trap is set per site. Locate a suitable area where a coyote is likely to travel as suggested in the Trapping section. It is recommended that the trap site be located where one is able to dig a hole with relative ease. Rocky ground and low wet areas that cause the hole to fill with water should be avoided when choosing this set. Wear gloves except when placing bait to avoid contaminating the gloves with scent.

Step 1. Select a site where a coyote is likely to travel. This set must be closer to the coyote's path than the scent post set. Preferably there should be some kind of prominent backing (tuft of grass, embankment, rock, fence, etc.) behind the trap site that prevents the animal from approaching the trap from behind, if not it can be added when the trap set is completed.

Step 2. Place the cloth on the ground to kneel on while preparing the trap site. Wearing clean, odor-free gloves, dig a hole about 8 to 10" deep at an angle under the backing. The hole should be about 3 to 5" round. Place the dirt from the hole into the sifter for later use (Fig 3).



Figure 3. Digging the dirt hole.

Step 3. Dig a bowl-shaped depression for the trap to rest in approximately 8 to 10" from the dirt hole. This trap bed should be made so the trap will sit just below flush with the ground when covered with a thin layer of dirt (Fig. 4). Place the dirt from the depression on the kneeling cloth and some into the sifter for later use. Leave some loose soil in the bottom of the trap bed. In wet or damp areas, dry soil must be brought for finishing the trap set since damp soil will not sift properly.



Figure 4. Digging bowl shaped trap bed in front of the dirt hole.

Step 4. Drive the earth anchor into the bottom of the trap bed until fully seated up to the trap chain attachment point. If using rebar for a trap anchor, drive two stakes crisscrossed at the end of the trap chain in the center of the hole to secure the trap (Fig. 5).



Figure 5. Driving earth anchor in trap bed.

Step 5. Set the trap, being sure that the pan sits level with the jaws of the trap. Place trap in trap bed, and press it into the loose soil. It is imperative that the trap does not rock or move when pressure is applied to the trap jaws. Any trap movement may cause the coyote to shy away from the trap site or dig up the trap. Take loose soil to pack under and outside the trap jaws to ensure that the trap is firmly bedded in the soil. Some trappers will begin bedding with the loose jaw of the trap up to prevent getting caught if the trap is accidentally set off while bedding trap (Fig. 6). Make sure that the soil outside of the trap jaws is firmly packed as well since loose dirt around the trap may prompt the coyote to dig up the trap. If desired, a cover can be placed over the trap pan at this time to prevent dirt from getting under the pan. Polyester fiber fill can also be used under the pan for the same purpose. If no cover or fiber fill is used, be sure not to place too much soil under the pan to prevent the trap from being sprung. Flipping up the loose jaw will make placing poly-fill under the trap pan easier (Fig. 7). Lay loose jaw back down again (if turned up) and confirm trap is solidly bedded.



Figure 6. Bedding trap (with loose jaw up).



Figure 7. Poly-fill added under trap pan.



Figure 8. Sifting dirt over trap.

Step 6. Carefully sift dirt over the trap, completely covering the set trap (Fig 8.) Using a trowel, a stick, whisk broom or the side of your hand, carefully smooth the covered trap to ensure the trap pan is set slightly below the level of the surrounding ground, exposing the trap if necessary (Fig. 9).

Step 7. Finish covering trap with a layer of dirt, and smooth over again if trap was exposed in the previous step (Fig. 10). Pick up the kneeling cloth and discard any unused soil away from the trap site.



Figure 9. Location of trap.

Step 8. Use dry dirt (Fig. 11), dead grass or other light duff material to make the set appear natural, although the appearance of freshly dug dirt can be an attractant as well (Fig. 12). As most animals will avoid stepping on objects, sticks or small rocks may be used to help guide the animal's foot into the trap. Do not use anything that may interfere with the trap mechanism when completed (Fig. 13). Some kind of backing such as a rock, piece of wood, clump of grass, etc., may be needed to prevent coyotes from approaching the dirt hole from the back side.



Figure 10. Covered trap.

Step 9. Take off gloves. Place a small amount of bait or food lure into the hole. It may help to wad a ball of dead grass or sheep's wool and place over the bait inside the hole. The addition of a second type of food bait or lure on top of the ball of grass or wool may be more attractive to coyotes. Make sure the entire trap set appears natural before leaving. Lure or urine can be applied to any backing on the set.



Figure 11. Aging trap with dry dirt.

Scent Post Set

This is a general set using coyote (or fox) urine that can be used in nearly any area for trapping coyotes. A scent post is merely an object that would be appealing to coyotes to mark with their urine. It is important to locate a suitable trap site as suggested in the Trapping section. The scent post set can be chosen with the scent post object already in place, or you can place the scent post object after the trap has been set and bedded. This allows a lot of flexibility in selecting a trap site location.



Figure 12. Dead grass sifted over trap bed for a more natural look.



Figure 13. Completed Dirt Hole Set.

Step 1. Select a site where a coyote is likely to travel and upwind from their predicted path of approach. Wearing clean, odor-free gloves, place the kneeling cloth down. Dig a bowl-shaped depression for the trap to rest in. This trap bed should be made so the trap will sit just below flush with the ground when covered with a thin layer of dirt. Place the dirt from the depression on the kneeling cloth and some into the sifter for later use. Leave some loose soil in the bottom of the trap bed. In wet or damp areas, dry soil must be brought for finishing the trap set since damp soil will not sift properly.

Step 2. Drive the earth anchor into the bottom of the trap bed until fully seated up to the trap chain attachment point. If using rebar, drive two stakes crisscrossed at the end of the trap chain in the center of the hole to secure the trap.

Step 3. Set the trap, being sure that the pan sits level with the jaws of the trap. Place trap in trap bed, and press it into the loose soil. It is imperative that the trap does not rock or move when pressure is applied to the trap jaws. Any trap movement may cause the coyote to shy away from the trap site or dig up the trap. Take loose soil to pack under and outside the trap jaws to ensure that the trap is firmly bedded in the soil. Some trappers will begin bedding with the loose jaw of the trap up to prevent getting caught if the trap is accidentally set off while bedding trap. Make sure that the soil outside of the trap jaws is firmly packed as well, since loose dirt around the trap may prompt the coyote to dig up the trap. If desired, a cover can be placed over the trap pan at this time to prevent dirt from getting under the pan. Polyester fiber fill can also be used under the pan for the same purpose. If no cover or fiber fill is used, be sure not to place too much soil under the pan to prevent the trap from being sprung. Flipping up the loose jaw will make placing poly-fill under the trap pan easier. Lay loose jaw back down again (if turned up) and confirm trap is solidly bedded (Fig. 14).

Step 4. Carefully begin to sift dirt over the trap, completely covering the set trap. Using a trowel, a stick, whisk broom or the side of your hand, carefully smooth the covered trap to ensure the trap pan is set slightly below the level of the surrounding ground. Pack the soil around the trap to approximately the same firmness as the surrounding ground.



Figure 14. Fully bedded trap shown. Note that there is no scent post yet at this trap site.

Step 5. If the trap site location does not already have an object serving as the scent post, place a clump of grass, large rock, upright stick or post, piece of wood or other eye-catching object so that the trap is positioned 8 to 10" downwind and 2 to 3" off-center to the right of the object (Fig. 15). Make the set appear as natural as possible, and after removing your gloves, place some coyote urine on the scent post object.

Step 6. Pick up the kneeling cloth and discard any unused soil away from the trap site. Make sure that the entire trap set appears natural before leaving (Fig. 16). As stated earlier, a variation of this set is to locate the trap site beside an existing prominent land object.

This object can be any variety of existing land features such as a large rock, hay bale, lone tree, lone grass clump, or a fence post. The chosen object will be used as the "scent post" to simulate another coyote marking the object with urine. The trap is set and covered just like above. The center of the trap bed should be approximately 8 to 10" from the scent post object and 2 to 3" off-center to the right.



Figure 15. "Scent post" added before final sifting of dirt to hide the trap placement.



Figure 16. Completed Scent Post Set.

Baits, Lures, and Urines

Bait used for trapping can be purchased commercially or made at home. Certain baits may work better at different times of year than others, especially if trapping in warmer months. Trapping when fire ants are active may require the use of a liquid bait instead of a solid bait. Ants will readily consume solid bait, whereas a liquid-based bait can be placed on cotton or wool and this will prevent ants from removing the bait from the trap site.

Trapping bait can be made at home using commercial bait solutions purchased from most trap supply companies. Mix the bait solution with fresh or slightly tainted ground meat or small chunks of meat to make your own bait. Beaver,

bobcat, deer, rats and mice, beef, and even fresh road kill can be used. Bait making can also be a way to rid a freezer of outdated or freezer burned meats as well. A cheap, hand-turned meat grinder with a large grinding plate may be preferred over one borrowed from the kitchen for grinding meat for bait. Smaller rodents may even be ground whole. Sodium benzoate, a preservative agent, must be added to stop the decomposition process and for long-term storage. Unless otherwise directed by the label, mix 2 tablespoons (1 oz.) of sodium benzoate powder per pint of bait, or 1 cup per gallon of bait and mix thoroughly. Use more if the bait is heavily tainted. An easy way to taint meat is by leaving the meat unrefrigerated but well-covered to prevent flies from contaminating the product. As the meat begins to decompose, the odor from rotting begins. Tainted meat certainly smells a bit, but not so bad to where it is highly offensive. It's not recommended to let the meat taint too much, as it then may be more attractive to opossums and raccoons, or may prompt a coyote to roll in the set. Thus, many coyote trappers actually prefer fresh meat-based baits over tainted ones. Once the bait is thoroughly mixed with the solution and sodium benzoate, store the homemade bait in a glass jar for long-term storage, or divide it into smaller containers made of glass or plastic. For the first few days keep lid loose, but secure enough to keep out insects, so any gasses produced can escape. Then secure lid and wrap electrical tape around lid where it meets the container and store in a cool location. Most commercial bait solutions make about one gallon of bait.

Lures are usually a combination of animal glands and other ingredients added to be more of a scent lure than a food-based bait. Gland lures can prompt a territorial response or signal breeding availability.

Some lures are formulated to be used more as a curiosity lure, and these may contain beaver tail oil, beaver castor, or even skunk essence. These provoke the coyote to want to work the set because of the unusual smell from the lure itself. Use these judiciously as it can prompt rolling in the trap set (Fig. 17).



Fig. 17 Applying lure to a trap set.

Urine is commonly used in coyote trapping as it prompts canines to smell and often urinate on top of the urine that is already present. Much like walking your dog down the street which often leads to your dog urinating on fence posts, telephone poles, and mailboxes where other dogs have urinated, coyotes will do the same. Some trappers prefer red fox urine over coyote urine, thinking that young coyotes may be less likely to shy away from fox urine.

Checking Traps

Traps should be checked the following morning. By State law, traps must be checked *at least once daily from two hours before sunrise to two hours after sunset*. Reapply scent or bait after a couple of days at unsuccessful trap sites. To minimize human scent and disturbance to the trap site, only approach close enough to assess if an animal is caught or whether the trap site has been disturbed. Coyotes caught in traps should be dispatched with a single .22 caliber shot to the head. It is sometimes possible to catch additional animals at the same trap site; therefore reset the trap(s) in the same place, if possible. If resetting the trap in the same location, many trappers prefer to remove the animal from the trap circle using a catch pole before dispatch to minimize blood in the trap site. Other trappers prefer to move the trap to outside of the original catch circle, letting the scents from the catch circle serve as an additional attractant to the general trap site area.

Depredation Permits

Trapping is often the most practical solution to nuisance coyote problems. Persons without a commercial trapping license, or anyone trapping outside of the trapping season, may trap problem coyotes with a depredation permit. This permit is available from any SCDNR Wildlife Management or Law Enforcement office at no cost to the applicant. Depredation permits can also be issued to those without a hunting license in order to attempt to control coyotes through hunting or shooting.

Persons desiring to shoot coyotes at night may request a depredation permit to shoot at night outside of the normal night hunting provisions as described in the SCDNR Rules and Regulations brochure. However, not all shoot at night requests will be approved as location, practicality, and even the requestor's past history of natural resources violations may be considered. Any permits to shoot at night must come from the SCDNR Law Enforcement Section. Generally, Depredation Permits are valid for 30 days and can be renewed if additional time is needed to alleviate the situation.

Predator Management Permits

A Predator Management Permit (PMP) is available for a property owner desiring to trap coyotes outside of the trapping season as part of an ongoing wildlife management objective. These permits are intended for larger properties where hunting is the primary or major property use. PMP holders are required to comply with all current trapping rules and regulations and must keep a log of their activities. PMPs are issued only from the Furbearer Program and the Wildlife Permitting Office in Columbia. PMPs are valid from the end of the normal trapping season to the day before the next trapping season starts (March 1 to November 30). This permit is available at no cost; however, an annual permit activity report is required in order to renew the permit the following year.

Obtaining Permits

Any person (or their designee) may trap damage-causing coyotes within 100 yards of their residence without any license or permit from SCDNR so long as the trapping occurs on the owner's property, or with written permission of adjacent property owners (Fig. 18). *Nothing allows the trapping on the property of another without permission from the owner or occupant.* A free depredation permit is required to trap damage-causing coyotes outside of 100 yards of a person's residence where damage is occurring. A depredation permit will always be required to trap problem coyotes where there is no residence experiencing coyote damage, such as a livestock operation or other business.

For more information about obtaining a Depredation Permit or a Predator Management Permit contact the SCDNR Wildlife Permitting Office at (803) 734-3887, or by email at wildlifepermittng@dnr.sc.gov.



Fig. 18 Showing the 100-yard distance limit around a residence (hashed area) within the owner's property boundary where trapping can take place without permission of adjacent landowners and without any license or depredation permit.

Wildlife Control Operators

The SCDNR's Furbearer Project maintains a list of Wildlife Control Operators (WCOs) that can assist property owners with various nuisance wildlife problems for a fee. The amount charged is negotiable between the customer and the WCO, and will often depend on the distance traveled, number of trips required, time expended, and/or number of animals removed. The WCO list is available on the SCDNR website or at any SCDNR Wildlife Management or Law Enforcement Office listed in the back of this booklet. Further information about the WCO list can be obtained by contacting the Furbearer Project at (803) 734-3609, by email at furbearerprogram@dnr.sc.gov, or by visiting the SCDNR website at dnr.sc.gov.

Contact Information:

Furbearer Program	803-734-3609	Furbearerprogram@dnr.sc.gov
Wildlife Permitting	803-734-3887	Wildlifepermittng@dnr.sc.gov

COYOTE TRAPPING EQUIPMENT CHECKLIST

Traps

- Traps: Coil-spring foothold traps with 5 ¾" inside jaw spread or smaller.
- Earth Anchors: for anchoring trap, chain or cable. Softer soils need longer anchors.
- Trap Tags: Commercially made copper tags with name and address or SCDNR Customer ID printed on the tag. Legible handmade tags are OK. *Required by South Carolina State law.*
- Heavy-duty or Crunch Proof-style Swivels: (optional) to add middle swivel, will need bolt cutters for breaking trap chain.
- Quick Links: (optional) to quickly attach trap chain to earth anchor.

Trap Setting

- Digging Hammer: for digging trap beds and driving anchors (Sod Buster, Ground Hog, etc).
- Metal or Wood Sifter: for sifting dirt and blending sets.
- Trowel: for making dirt hole sets. Various sizes and shapes are available.
- Earth Anchor Driver: for driving earth anchors into the ground (may be anchor specific).
- Heavy Duty J-Hook Tool: for opening and closing J-hooks on traps and swivels.
- Trap Bag, Pack Basket, or Bucket: to carry traps and supplies. Carry bait, lure, & urine separated from traps.
- Kneeling pad, knee pads, and/or kneeling cloth: to keep clothes clean and reduce scent.
- Gloves: gloves for setting traps.
- Rubber Gloves: for applying baits, lures, & urine to prevent getting on hands or trap setting gloves.
- Poly-fil or Pan Covers: for keeping dirt from getting under trap pan.
- Long wooden Cotton Swabs: (optional) for applying lures.
- Sheep's Wool or Cotton Batting: (optional) for use in dirt hole sets.
- Drill Auger: (optional) used in cordless drill for dirt hole sets and retrieving earth anchors.

Trap Preparation

- Trap Dye or Dip: for pre-season trapping preparation. Allow ample time to air out any scent after using dip.
- Trap Wax: for waxing dyed traps (optional).

Baits, Lures, & Urine

- Baits: Usually meat based bait for trap sets. Use liquid baits when fire ants are a problem.
- Lures: Usually a mixture of various animal glands and scents.
- Urine: Coyote and/or red fox urine.
- Bait Solutions: (optional) Commercially made solutions that are mixed with fresh or slightly tainted ground meat or small chunks of meat to make your own bait. Sodium benzoate preservative must be added as directed to stop the decomposition process and for long-term storage. Most commercial bait solutions make about one gallon of bait. Store homemade bait in a glass jar for long-term storage, or divide into smaller containers made of glass or plastic. Wrap electrical tape around lid where it meets the container and store in a cool location.

Animal Removal

- Catch Pole: For safely removing live animals from traps. Commercially made catch poles are approximately \$75 to \$100, but cheaper homemade designs can be found online using pipe and wire cable from a hardware store.

Wildlife Management Section

Region 1

311 Natural Resources Drive
Clemson, SC 29631
(864) 654-1671

Region 2

295 South Evander Drive
Florence, SC 29506
(843) 661-4768

Region 3

Columbia Office
1000 Assembly Street
Columbia, SC 29202
(803) 734-3886

Region 4

217 Ft. Johnson Road
Charleston, SC 29422
(843) 953-5291

Donnelley WMA/ACE Basin

585 Donnelley Drive
Green Pond, SC 29446
(843) 844-8957

Webb Wildlife Center

1282 Webb Avenue
Garnett, SC 29922
(803) 625-3569

Law Enforcement Division

DNR Region 1 Office - Clemson

311 Natural Resources Drive
Clemson, SC 29631
(864) 654-8266

DNR Region 2 Office - Florence

295 South Evander Drive
Florence, SC 29506
(843) 661-4766

DNR Region 3 Office - Columbia

1000 Assembly Street
Columbia, SC 29202
(803) 734-4002

DNR Region 4 Office - Charleston

217 Fort Johnson Road
Charleston, SC 29422
(843) 953-9307

SCDNR Website: www.dnr.sc.gov

Wildlife Services

400 Northwest Drive
Columbia, SC 29203
(803) 786-9455



Furbearer Project

South Carolina

Department of Natural Resources

P.O. Box 167

Columbia, SC 29202

(803) 734-3609

E-mail: furbearerprogram@dnr.sc.gov

Website: dnr.sc.gov

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ment of Agriculture - Animal Plant Health Inspection Service - Animal Damage Control,
Great Plains Agricultural Council - Wildlife Resource Committee. Lincoln, Nebraska

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Hunting/Shooting: There is no closed hunting season on coyotes. Coyotes may be hunted year ‘round on private lands with a valid hunting license. A free depredation permit can be issued to landowners that do not have a hunting license (see Depredation Permits). On private lands, coyotes may be hunted with any firearm during daylight hours at any time of the year.

Night Hunting Coyotes: Coyotes may only be hunted *at night* under the following conditions:

- By registering* the property with DNR online at: www.dnr.sc.gov/nighthunt
- In accordance to a DNR-issued depredation permit (see Depredation Permits section below)

*The landowner must [register with DNR](http://www.dnr.sc.gov/nighthunt) any properties on where night hunting activities for coyotes are going to take place. This registration is required annually as prescribed by DNR for each property. An annual summary of night hunting activities is required before a property can be re-registered the following year. This registration also allows for the night hunting of armadillos, feral hogs, and coyotes for every registered property. For more information see www.dnr.sc.gov/nighthunt. (SC Code of Laws §50-11-700 et seq.)

Persons convicted of certain night hunting violations during the previous five years are ineligible to hunt coyotes at night (SC Code of Laws §50-11-715). A permit is required from a local DNR Law Enforcement Officer for anyone to hunt or shoot coyotes at night on any property that is not currently registered for Night Hunting with DNR.

Bait, Electronic Calls: The use of bait and electronic calls is allowed for hunting coyotes during the day or night on private lands statewide. The use of any legal firearm, bow and arrow, or crossbow is allowed on private lands statewide.

Trapping: The normal trapping season for licensed trappers is Dec. 1 - Mar. 1. **HOWEVER**, a property owner may obtain a free depredation permit to trap outside of the normal trapping season and/or without a trapping license (see *Depredation Permits* section below for more information).

Legal Traps: (A separate [Trapping Regulations](#) brochure is available)

- **Snares:** The use of snares is *illegal* for use in land sets. All coyote sets are considered land sets.
- **Foothold traps:** Trap size must be 5 3/4” or smaller for land sets (see Figure 1 below). All coyote sets are generally considered land sets.
- **Live traps:** In certain situations coyotes have been caught in live traps, but in general these traps are large and generally much less effective.

Except for licensed trappers during the trapping season (Dec. 1 – Mar. 1 and 30 days after), the possession and relocation of live coyotes is illegal!

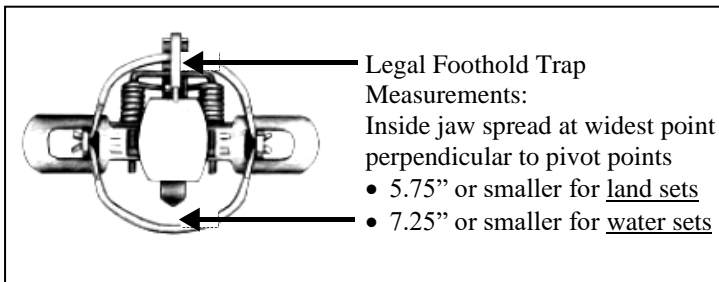


Figure 1. Measuring foothold traps

COYOTE

Biology and Control In South Carolina

Coyote (Canis latrans)

South Carolina Department of Natural Resources
Division of Wildlife and Freshwater Fisheries

Furbearer Project
P.O. Box 167
Columbia, SC 29202

DNR publishes a separate Coyote brochure with biological information and additional control tips including trap preparation and trap set examples. This is also available online at:
<http://www.dnr.sc.gov/wildlife/coyote/coyoteinfo.pdf>

Depredation Permits: A depredation permit allows a property owner (or their designee) to trap or shoot damage-causing coyotes without any kind of license or season restrictions. The permit is FREE and available from any of DNR’s offices or conservation officers. These permits may also be obtained over the phone. This permit will be good for 30 days for a specific site (such as Mr. Smith’s farm).

- **The 100-yard Exemption:** Within 100-yards of the property owner’s residence (so long as you are still on your own property), coyotes may be trapped or shot (if it is legal to discharge a firearm at the property’s location) **WITHOUT ANY KIND OF LICENSE OR PERMIT**. This exemption applies to the property owner or his/her designee (such as a friend, relative, or any other person designated by the property owner).
- **Depredation Permits to shoot at night:** Except as provided under normal night hunting regulations as stated in the Hunting/Shooting section above, a depredation permit to shoot coyotes at night **MUST** be obtained from a local DNR conservation officer (check local firearms ordinances first). If you do not know a local DNR officer, contact the DNR at 803-955-4000 or 1-800-922-5431 and ask to have a local DNR officer contact you.
- **Predator Management Permits:** A special depredation permit to trap coyotes *for wildlife management purposes* and not for traditional depredation issues such as livestock losses and problems around the home. *This permit is specifically for hunt clubs and other large properties primarily used for hunting.* Only valid outside of trapping season (Mar.1 - Nov.30). Year end harvest report required. Issued by the Furbearer Project in Columbia Office.

Non-Lethal Options: These options are for reducing coyote damage without removing the coyote.

- **Cultural Techniques:** Confinement of livestock and small pets – especially at night - can lessen predation problems. Cleaning up brushy, grassy and weedy areas that attract small mammals (rabbits and rodents – a coyote’s primary food source) can make your property less appealing to coyotes.
- **Guard Animals:** Certain animals have been successfully utilized as guard animals for livestock. Certain dog breeds (such as Great Pyrenees), donkeys, mules, and llamas have been used to protect livestock.
- **Wire Barriers:** Fences and fencing can prevent coyotes from entering an area if properly constructed. Buried aprons can prevent digging under a fence and overhangs or electric wires can prevent climbing over a fence. The DNR Coyote Brochure discusses fences in more detail.

Wildlife Control Operators (WCOs): For those property owners that wish to pay someone to trap coyotes for them (usually for a fee), the list of Wildlife Control Operators is available from any local DNR office or online at <http://www.dnr.sc.gov/wildlife/control.html>. These companies and individuals perform wildlife control services on a contract-fee basis. WCOs are not DNR employees and are not affiliated with the DNR. It is important to ask for references before hiring a WCO. Have all fees and guarantees in writing.


Questions: For more information about coyotes, legal issues, control techniques, trapping advice, or anything else coyote-related, contact the DNR Furbearer Project at 803-734-3609.



DEPARTMENT OF BUILDING, PLANNING AND LICENSING

MEMORANDUM

TO: Desirée Fragoso, City Administrator

FROM: Douglas Kerr, Deputy City Administrator 

RE: Recommendation from the Planning Commission regarding stormwater management standards

DATE: May 3, 2024

Attached are redline recommendations from the Planning Commission related to stormwater management plans for future construction projects. These suggestions started with the standards included in the Drainage Masterplan recently completed by Davis and Floyd. The Commission met with engineers from Davis and Floyd and Thomas and Hutton to refine and tailor the recommendations.

The primary changes included in the recommendation are:

1. New construction projects in the SR1 and SR2 districts will be required to retain 0.3 cubic feet of stormwater for every 1.0 square foot of new impervious surfacing. This is an amount that is roughly equal to a 10-year storm event. This retention can be achieved by depressing an area of the yard or underground gravel or vault systems or any combination.
2. The revision would allow owners of really low lots to be allowed to elevate their property to at least 7.4' in elevation, with the approval of a plan. The existing code says no higher than one foot above the road, but in some instances, this would be below an abnormally high tide, which the Commission felt was too low.
3. The revision specifies that a stormwater designer (engineer or landscape architect) will have to certify that the post construction stormwater pattern will result in the same or less runoff than the pre-construction stormwater pattern.
4. Pools will be excluded from the impervious calculation of determining when a drainage plan and improvements will be necessary. The prevailing though is that stormwater captured by a pool does not run away, it is retained.

Sec. 5-4-12. Additional regulations.

The following additional regulations shall apply to all zoning districts:

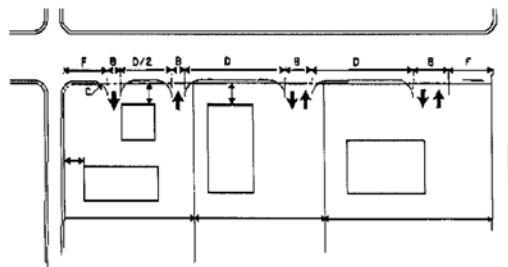
- (a) No land or building shall hereafter be used or occupied and no building or part thereof shall be constructed, erected, altered, or moved unless done in compliance with all applicable provisions of this chapter. Any use of land or buildings which is not allowed as a permitted use, conditional use, or special exception in the applicable zoning district is strictly prohibited.
- (b) The height of a building or structure shall not exceed forty feet (40'), unless otherwise provided in this chapter.
- (c) No lot shall be reduced to a size which does not meet the minimum lot area, lot width, yard areas, or other requirements of the applicable zoning district.
- (d) Except as provided in sections 5-4-45 and 5-4-46, no buildings shall be erected, altered or moved to create smaller front yards, side yards, rear yards or other open spaces than are required by the applicable zoning district.
- (e) All new construction or substantial improvements, as those terms are defined in section 5-4-155, shall be connected to the public sewer system if a public sewer line abuts a property or could abut a property with an extension of the sewer line of one hundred fifty (150) feet or less, as determined by the Isle of Palms Water and Sewer Commission. Where a gravity operated public sewer line does not abut a property or would require an extension of the sewer line of more than one hundred fifty (150) feet to reach a property, all new construction or substantial improvements must have an on-site wastewater disposal system or grinder pump system constructed or brought into compliance with current South Carolina Department of Health and Environmental Control (SCDHEC) standards; provided, however, that if the property cannot meet current SCDHEC on-site wastewater disposal system or grinder pump system standards, the building on such property shall not be increased in size and the improvements shall not increase the number of bedrooms or bathrooms.
- (f) Sills, belt course, window air conditioning units, chimneys and cornices may project into a required yard by not more than two feet (2'). Steps may project into a required front yard or rear yard by not more than five feet (5').
- (g) The zoning district front yard setback requirements for dwellings shall not apply to any lot where the average setback of existing buildings located within one hundred feet (100') of each side of the dwelling within the same block and fronting on the same street is less than the required front yard setback. In such case the average setback on such lot shall not be less than the average setback of the existing buildings.
- (h) Where a lot abuts on two (2) streets (either a corner lot or a double frontage lot), the lot's front yard setback requirements must be met on both street sides and the lot's side yard setback requirements must be met on all other sides of the lot.
- (i) Where a lot abuts on two (2) streets or rights-of-way (either a corner lot or a double frontage lot), no accessory building shall be located closer to a street than the lot's front yard setback requirements.
- (j) No fence, wall, shrubbery, or other structure shall obstruct road traffic vision.
- (k) Every building hereinafter erected or moved shall be on a lot abutting a public street, or having legal access to an approved private street. All structures shall be located to allow for safe and convenient access for servicing, fire protection, and off-street parking.
- (l) All lots shall be located on a street having a minimum right-of-way of fifty feet (50'). The required fifty feet (50') shall not include any critical area as defined in section 5-4-15(A).

- (m) Except as allowed in section 5-4-113(g), no access drive shall be permitted which would require a reduction in existing on-street public parking or loading areas.
- (n) Except in residential and GC-2 zoning districts, access drives shall conform to the requirements set forth in the following table and figure 5-4-12-A:

Street Speed Limit (mph)	Maximum One-Way/Two-Way Drive Width (in feet)	Minimum Radius (in feet)	Minimum Spacing Between All Access Drives* (in feet)	Minimum Spacing Between All Drives and Intersections (in feet)
≤20	12/24	15	30	50
25	15/30	15	40	50
30	15/30	20	50	50
35	18/36	20	50	50
40	20/40	25	50	50

*The distance between abutting one-way access drives, with the inbound drive located upstream of the traffic flow from the outbound drive, can be one-half of the distance listed above.

Figure 5-4-12-A



B = Access Drive Width

C = Curb Radius

D = Access Drive Separation

E = Fifty (50) Foot Minimum Spacing From Right-of-Way

- (o) Access drives in the GC-2 zoning district authorized pursuant to section 5-4-113(g) must comply with the following requirements:
1. There shall be only one (1) access drive per lot.
 2. An access drive shall not exceed twenty-four feet (24') in width.
 3. Prior to constructing an access drive from a State right-of-way, the owner of the property first must obtain an encroachment permit from the South Carolina Department of Transportation (SCDOT). All fees, costs and expenses for obtaining the permit and for construction of the access drive, arrangement for the sight distance requirement, and any other requirements of SCDOT shall be borne by the owner of the property.

4. Prior to constructing an access drive from a City or County right-of-way, the owner of the property first must obtain an encroachment permit as set forth in title 3, chapter 1, article E. All fees, costs and expenses for construction of the access drive, compliance with the sight distance requirement, and any other requirements shall be borne by the owner of the property.
- (p) Adding fill or importation of materials of any type, or re-contouring of a lot's existing contours, that increases a lot's existing ground elevation more than one (1) foot above existing road and results or may result in elevating an existing or proposed structure is strictly prohibited. Provided however, that this requirement would not limit the elevation of a lot to an elevation lower than 7.4' (using the 1988 NAVD datum).
- ~~(g) For every square foot of new or altered impervious surfacing permitted on a property, 0.3 cubic feet of new stormwater storage must be provided on the property. The method for stormwater storage must be approved by the Zoning Administrator as part of the stormwater management plan required in Section 5-4-12(r). Storage can be achieved with detention vaults, rock wells, open basins, or any approved combination of methods. If materials such as rocks are used to create stormwater storage, only the voids within the system, excluding materials, will count towards meeting the required area.~~
- ~~(g) Any decrease in a lot's existing ground elevation is strictly prohibited.~~
- (r) No lot shall be improved, altered, graded, or filled in a way that to an elevation that results in a change to the existing results in (1) additional stormwater running off the site; or (2) -stormwater running off the site in an accelerated manner.
- Prior to any improvements, alterations, grading, or filling, a stormwater management plan shall be submitted and approved by for such lot without the Zoning Administrator's prior approval of a stormwater management plan.

The stormwater management plan shall include the following:

- (1) -the stamp and signature of a duly licensed and qualified professional
- (2) -, all existing and proposed topographical features of the lot, existing and proposed drainage flow patterns, and runoff quantities
- (3) and a statement by the professional certifying that the improvements are designed such that post-construction runoff will mimic preconstruction hydrology runoff for the site and the improvements will not filling or grading of the lot will not adversely impact the drainage of any adjacent properties, drainage systems or rights-of-way.
- (4) For every square foot of new or altered impervious surfacing permitted, 0.3 cubic feet of storm

The following site changes shall require the submittal of a stormwater management plan:

- (1) Any new building construction (excluding pools), new impervious surface, or replacement of impervious surfaces, which cumulatively exceed six hundred and twenty-five (625) square feet in area (all development shall be cumulative over time when considering the square footage threshold for requiring a stormwater management plan);
- (2) Adding fill or re-contouring of twenty (20) percent or more of the existing lot area in compliance with paragraph (p) of this section.

Additional submittal materials, design specifications and maintenance schedules may be requested at the discretion of the Zoning Administrator to ensure compliance with the Charleston County Stormwater Management Program.

Prior to the issuance of a Certificate of Occupancy (CO) for construction projects, the Zoning Administrator may require as-built documentation certifying that the project was completed in compliance with the approved stormwater management plan.

(Code 1994, § 5-4-12; Ord. No. 2001-5, §§ 1—3, 5-22-2001; Ord. No. 2002-12, § 1, 10-22-2002; Ord. No. 2003-8, § 1, 6-24-2003; Ord. No. 2003-13, § 1, 2-24-2004; Ord. No. 2006-10, § 1, 8-22-2006; Ord. No. 2015-11, § 1, 9-29-2015; Ord. No. 2018-13, §§ 2, 3, 8-28-2018; Ord. No. 2017-09, § 2, 8-27-2019)

Sec. 5-4-13. Maximum lot coverage; floor area ratio requirements; stormwater detention; additional setback requirements.

1. The following regulations shall apply to the SR-1, SR-2 and SR-3 zoning districts:
 - (a) For lots connected to the public sewer system, not more than thirty-five percent (35%) of the area of a lot shall be covered by impervious material, provided that this requirement shall not limit lot coverage to less than three thousand two hundred (3,200) square feet nor allow lot coverage to exceed seven thousand (7,000) square feet. For lots with on site wastewater disposal systems, this lot coverage requirement shall be reduced from thirty-five percent (35%) to not more than thirty percent (30%), provided that this requirement shall not limit lot coverage to less than two thousand four hundred (2,400) square feet nor allow lot coverage to exceed five thousand two hundred fifty (5,250) square feet.
 - (b) In situations Section 5-4-12(r) requires a stormwater management plan, for every square foot of new or altered impervious surfacing permitted on a lot, 0.3 cubic feet of new stormwater detention. must be provided on the lot. The method for stormwater detention must be approved by the Zoning Administrator as part of the stormwater management plan. Detention areas must be located on the same property and above the seasonal high groundwater level. Detention can be achieved with detention vaults, rock wells, open basins, or any approved combination of methods. If materials such as rocks are used to create stormwater storage, only the voids within the system, excluding materials, will count towards meeting the required area.
 - ~~(c)~~ The floor area ratio of a lot shall not be greater than forty percent (40%) of the area of a lot, provided that this requirement shall not limit the enclosed living space of a principal structure to less than three thousand two hundred (3,200) square feet not allow such enclosed space to exceed seven thousand (7,000) square feet. For lots with on-site wastewater disposal systems, this floor area ratio shall be reduced from forty percent (40%) to not greater than thirty percent (30%), provided that this requirement shall not limit the enclosed living space of a principal structure to less than two thousand four hundred (2,400) square feet nor allow the enclosed living space of a principal structure to exceed five thousand two hundred fifty (5,250) square feet.
 - ~~(d)~~ All newly installed hard landscaping, including, but not limited to, walkways, driveways, pool surrounds, and ground level patios, shall be constructed using pervious materials.
 - ~~(e)~~ A homeowner or his/her designee may make substantial repairs or replace an existing impervious surface within its original footprint, as long as all work is commenced and substantially completed within six (6) months from the date of removal.
 - ~~(f)~~ If the work is not substantially completed within the six-month time frame, the surface will be subject to the current regulations.
 - ~~(g)~~ The floor area ratio of a lot shall not be greater than forty percent (40%) of the area of a lot, provided that this requirement shall not limit the enclosed living space of a principal structure to less than three thousand two hundred (3,200) square feet not allow such enclosed space to exceed seven thousand (7,000) square feet.
 - ~~(h)~~ For lots larger than eight thousand (8,000) square feet, with a lot width at the front building line of seventy (70) feet or greater, the combined minimum side yard setback requirement for any portion of the enclosed building at or above twenty-five (25) feet in height as measured pursuant to section 5-4-2(18) shall be thirty (30) feet, with no side yard less than ten (10) feet.
 - ~~(i)~~ For lots larger than eight thousand (8,000) square feet, with a lot width at the front building line of at least sixty (60) feet but less than seventy (70) feet, the combined minimum side yard setback

requirement for any portion of the enclosed building at or above twenty-five (25) feet in height as measured pursuant to section 5-4-2(18) shall be twenty-five (25) feet, with no one side yard less than ten (10) feet.

2. This section does not prohibit a structure on any City-owned lot which is used for municipal purposes from exceeding seven thousand (7,000) square feet so long as the other requirements of this section which are not inconsistent with this subsection are met.

(Code 1994, § 5-4-13; Ord. No. 2002-17, § 2, 11-26-2002; Ord. No. 2003-6, § 1, 6-24-2003; Ord. No. 2015-15, § 2, 2-23-2016; Ord. No. 2018-13, § 4, 8-28-2018; Ord. No. 2019-11, 6-25-2019; Ord. No. 2017-09, § 3, 8-27-2019; Ord. No. 2020-07, 8-25-2020)

PROPOSED 48/96 SHIFT SCHEDULE



WHAT ARE WE PROPOSING?

2

- Isle of Palms Fire & Rescue personnel would like to transition from our current 24/48 shift schedule to a 48/96 shift schedule in January 2025.
- 83.87% of Isle of Palms Fire & Rescue personnel voted to move to a 48/96 shift schedule for a one-year trial period.
- After the one-year trial period, employees would vote to keep the new schedule or return to the 24/48 shift schedule with a super majority of 67% required in December 2025.
- This proposal is budget friendly as the hours worked over a three pay period cycle are the same as the 24/48 shift schedule. No increase in budget is required.
- Operational policies do not change. Staffing policies adopted from area departments best practices on mandatory overtime and unscheduled callouts.

BENEFITS EXPLAINED

3

Enhanced Continuity:

Longer duration shifts can create improved continuity in department operations as tasks that could not be completed on Day 1 can be completed on Day 2 with the same shift personnel.

Improved Work-Life Balance:

Firefighters are able to manage earned leave more effectively in order to connect with their family support system.

The current 24/48 shift schedule requires firefighters to work 33 single weekend days per year and provides 18 two-day weekends off per year.

The proposed 48-96 schedule requires firefighters to work 17 single weekend days per year and provides 26 four-day weekends off per year.

Five (5) more mornings at home per month. This allows firefighters a better work-life balance and provides the opportunity to assist with getting kids to school.

BENEFITS CONTINUED

4

Increased Job Satisfaction:

The longer rest periods and reduced frequency of shifts can contribute to higher job satisfaction, overall well-being among firefighters, leading to improved morale and retention and recruitment rates.

Reduced Commuting Time:

Commuting to and from work reduced by 50%, saving time, reducing transportation costs, reducing fatigue associated with daily travel and allowing greater opportunity for housing. This may also assist individuals who live further away to consider employment with our department.

Extended Rest Periods:

Firefighters work 48 hours and enjoy 96 hours (4 days) off duty. The extended rest period allows for mental and physical recovery.

CHALLENGES

- **FATIGUE MANAGEMENT**
- **WORK-LIFE BALANCE**
- **OPERATIONAL COVERAGE**
- **ADAPTATION**

CHALLENGES EXPLAINED

6

Fatigue Management:

Working a 48-hour shift can lead to fatigue, especially during emergency responses that require sustained physical and mental effort. Firefighters must manage their energy levels effectively to remain alert and capable of performing their duties safely.

Work-Life Balance:

While the longer periods off duty promote work-life balance, the extended shifts can still impact firefighters' personal lives, especially during consecutive workdays. Balancing shift commitments with family, social, and personal responsibilities requires careful planning and support systems.

Operational Coverage:

Maintaining adequate staffing levels and operational coverage during shifts, particularly during peak demand periods or emergencies, requires effective scheduling, resource allocation, and contingency plans.

Adaptation:

Transitioning to a 48/96 schedule may require adjustment periods for both firefighters and department leadership. Ensuring clear communication, support, and collaboration can facilitate a smooth transition and foster acceptance of the new schedule.

THANK YOU





Round-The-Clock Systems
The 24/7 Solutions Company™

**24/48 VS. 48/96 WORK SCHEDULES:
A COMPARATIVE ANALYSIS**

Susan L. Koen, Ph.D.
President/CEO
Round-The-Clock Systems

***Note:** Dr. Koen is an organizational psychologist and globally-recognized expert on the topics of shift schedule design, safety & performance in 24-hour workplaces, and lifestyle strategies for shift personnel to achieve personal health and well-being.*

24/48 VS. 48/96 WORK SCHEDULES: A COMPARATIVE ANALYSIS

Over the last 10 years, there has been an increased drive to improve offtime patterns among shift employees in all types of North American industries. This drive has surfaced in U. S. fire departments as well, with the rapidly-expanding adoption of 48/96 work schedules. The 48/96 schedule consists of two consecutive 24-hour shifts on duty, followed by four consecutive offdays (or four 24-hour shifts off duty). While there are many obvious benefits to any shift schedule that increases consecutive offtime, the true nature of any shift system—both advantages and disadvantages—can only be determined in a comparative analysis. This document reviews the advantages and disadvantages of the 48/96 schedule in comparison to the 24/48 schedule, where a firefighter has one 24-hour shift on duty that is followed by two consecutive offdays. The key question to be answered here is this: does the benefit of more consecutive offdays provided by the 48/96 schedule create any negative costs in safety, health, on-duty performance, family distress or individual morale and job satisfaction?

KEY WORKPLACE CONCERNS: FATIGUE & SLEEP DEPRIVATION

The analysis of any shift schedule must begin with an assessment of the schedule's impact on firefighters' alertness and fatigue levels. Numerous safety studies have documented that a root-cause factor in human fatigue is the pattern of work and rest in the preceding seven-day period. For this reason, it is important to examine the **work:rest ratio** of a shift schedule. A minimum of a 3:4 ratio is needed to ensure that shift employees obtain a sufficient amount of rest and sleep in order to prevent cumulative physical fatigue as well as a sleep debt. The 24/48 schedule as well as the 48/96 schedule both have a 1:2 ratio, which is significantly better than the recommended minimum. Therefore, the structural design of both schedules supports employees' needed sleep and rest cycles.

A second factor to consider, however, is the **frequency of sleep disruptions** in an average night on duty. Sleep deprivation, defined as insufficient deep sleep or restorative sleep for the brain, causes cognitive or brain fatigue that can result in slowed reaction time, decreased vigilance and impairment in complex reasoning skills. Firefighters who experience one call during their nighttime sleep period (e.g., between 10:00 p.m. – 6:00 a.m.) typically will complete their first 24-hour workday in a state of mild sleep deprivation, depending on their ease of returning to

sleep and their total sleep length that night. With a 5-hour block of restful sleep and at least one 90-minute completion sleep, sleep deprivation can be avoided. Those firefighters who average two calls during a typical on-duty night will most likely be in a state of moderate sleep deprivation, where cognitive fatigue problems will begin surfacing. Having a second 24-hour on-duty day, without any opportunity for on-shift napping or restorative sleep, could put those firefighters at risk for some safety and performance challenges. If sufficient restorative sleep is obtained, however, a 48/96 schedule can be utilized without high risk. Firefighters at busy, mostly large-city stations that average three or more call-outs per on-duty night are likely to be severely sleep deprived at the end of their 24-hour workday. These stations should not consider a second consecutive 24-hour shift, as required in the 48/96 design.

FAMILY CONCERNS: QUALITY OFFTIME

Research on family distress among shiftworking households, including firefighters, have revealed that the offtime pattern of the shift employees' work schedule is the most significant determinant of family well-being. In other words, is the firefighter at home and positively interacting with his/her spouse, children and other family members often enough and for long-enough duration to be a viable family member? There are four key aspects of offtime schedules to consider. The first is the amount of **consecutive hours available to be a fully-present, active family member**. In the 24/48 schedule, many firefighters report that they have only one evening out of every three to interact with their family members, free of worries about preparing for the next on-duty day. By comparison, the 48/96 schedule provides three evenings out of each 6-day schedule cycle when the firefighter can attend to his/her family unencumbered by work concerns.

Two other offtime factors are the **amount and frequency of weekend offtime** afforded by the work schedule. With so many North Americans living in dual-earner households, where the non-shiftworking spouse most often has a weekday, day-shift job, weekends increasingly have become "prime time" for families. In this regard, numerous surveys have shown that family members prefer full weekends off as compared to split weekends where either Saturday *or* Sunday are scheduled offdays but not both. Full weekends typically enable families to travel away for recreation or visits with nearby family or friends, without children having to miss school or the spouse having to miss work. In comparing the 24/48 and 48/96 schedules on weekend offtime patterns, there is no doubt that the 48/96 schedule provides better quality weekends for firefighters and their families. First, with respect to Friday-night offtime patterns, firefighters on the 48/96 schedule work two Friday nights and then have four consecutive Friday

nights off. This Friday-night offtime pattern enables shift employees to engage with their children's school sports teams, most of whom play on Friday nights, for more consecutive weeks than does the 24/48 schedule. This opportunity is particularly valuable at the end of each sports season when post-season championship games are played in succession. As to Saturday and Sunday, the 48/96 schedule requires firefighters to work one full weekend out of every six (17%). However, this missed weekend is surrounded on either side by five consecutive weeks where the firefighter has one or both weekend days as off-duty days. Moreover, the trade-off benefit in this schedule is that 50% of the weekends or three consecutive weekends out of every six are full 2+-day weekends off. Contrasted with the one 2-day weekend off out of every three (33%) provided by the 24/48 schedule, there clearly is more weekend family time available on the 48/96 schedule.

The last offtime factor to consider is the **consecutive time spent away from spouse and children**. There is no doubt that a 48-hour on-duty assignment results in more consecutive time away from family members than a 24-hour on-duty assignment. In those families where there is high dependency on the firefighter for security, care and/or maintenance needs, the longer time away from the family will create heightened distress for both the family and the firefighter. In families where the non-shiftworking spouse functions with more independence, the consecutive offtime afforded by the 48/96 schedule will be viewed as more beneficial and valuable to the family unit, offsetting the negative feature of greater consecutive work time. Thus, the importance of this consecutive work time will vary based on internal family dynamics.

CONCLUSIONS

This comparative analysis has focused upon those features of the 24/48 and 48/96 work schedules that are known to cause challenges or bring positive benefits at work and at home. From this analysis, it is clear that the two schedules are the same in their overall work:rest ratio. The 24/48 schedule requires less consecutive time away from one's spouse and children, although the overall ratio of time at work and time at home are identical for these two schedules. Where the 48/96 schedule gains a more positive edge over the 24/48 schedule is in its offtime pattern. Specifically, the 48/96 schedule enables firefighters to be with their families for enough consecutive days to feel fully engaged in their home life. Being at home both days of the weekend, for half of the weekends of the year, adds further to this opportunity to be a vital, participative family member.

The one caution concerning the 48/96 work schedule, as compared to the 24/48 schedule, concerns the degree of sleep deprivation that firefighters are likely to have at the end of each 24-hour on-duty period. Those who are called out an average of once per night should have no trouble working a 48-hour assignment, especially if they are knowledgeable about how to return to good-quality sleep after their call. Those firefighters who receive an average of two calls per night would benefit from knowledge about split-sleep strategies and from time in their second on-duty day for a restorative (30-minute) nap or full (90-minute) completion sleep. Importantly, knowledge about effective sleep strategies can be obtained through shiftwork education courses, such as the widely-used **Shiftwork: How To Cope® Programs** (see http://www.roundtheclocksystems.com/product6_swhtc_intro.html).

Lastly, fire companies or truck units that have three or more calls per night, resulting in insufficient deep, restorative sleep for the brain to function effectively will be too sleep deprived to be safe and effective in their second 24-hour on-duty day. In this latter case, the safety and performance risks created by the 48/96 schedule outweigh the family, social and morale benefits of this schedule design. Alternative approaches to obtaining safety, positive performance and high-quality offtime, such as 4-crew, 12-hour designs, should be pursued in these high-volume fire companies.

From: [Gabrielle A. Gardner](#)
To: [Phillip Pounds](#); [Desiree Fragoso](#); [Douglas Kerr](#)
Cc: [Alexander E. Owsiak](#)
Subject: [EXTERNAL] Project Requests - FY 2025 Charleston County Transportation Committee (CTC) "C" Fund Projects
Date: Wednesday, April 24, 2024 9:56:37 AM
Attachments: [image001.png](#)
[inky-injection-inliner-209b06d63f3139b7bbda7129634c80da.png](#)
[inky-injection-inliner-6f42d488d348cfd86bff9497caf9f6a.png](#)

[EXTERNAL]



External (ggardner@charlestoncounty.org)



Alex Owsiak, P. E.
Capital Program Manager



843.202.6155
 Fax: 843.202.6152
aowsiak@charlestoncounty.org
 Lonnie Hamilton III Public Services Building
 4045 Bridge View Drive, Suite B309
 North Charleston, SC 29405

April 24, 2024

The Honorable Phillip Pounds
 P.O. Box 508
 Isle of Palms, SC 29451

Subject: Project Requests - FY 2025 Charleston County Transportation Committee (CTC) "C" Fund Projects

The Honorable Phillip Pounds,

The Public Works staff once again will be preparing lists of resurfacing and new construction projects to be funded under the FY 2025 CTC road improvement program. Prioritizing the resurfacing of existing paved roads will be done utilizing our computerized Pavement Management System which is based on the technical evaluation of the overall condition of each road. This eliminates the need for requests for resurfacing of specific roads. If you should have questions regarding the County's resurfacing program or the Pavement Management System, you may contact County staff at (843) 202-7600.

The annual CTC allocation for new construction projects (e.g., rocking, paving, or improving earth roads; road drainage; road signage; traffic calming measures; striping; improvements to intersections; sidewalks and bike paths) may range from \$2 million to \$6 million in "C" Funds. The CTC has adopted a policy that allows its funds to be spent only on public right-of-way. If new or additional right-of-way is involved for construction, the requesting entity will be required to obtain the needed right-of-way (this policy does not apply to the TST Annual Allocation Program).

Charleston County Public Works is currently managing several projects for CTC municipalities/organizations. If additional funds are needed to complete these projects, priority will be given to existing projects over any new project funding requests.

We recognize that priorities within your jurisdiction may change from year to year. Therefore, previously requested projects are not carried over from previous years. We ask that all construction project requests be prioritized each year and that you include a detailed description of the project scope, location, and estimated cost (when possible). If your requests are the same as your transportation sales tax request list, please prioritize them by numbering all the requests rather than lumping them by category. Requests will be evaluated on an individual merit basis. Each request must meet certain criteria, such as acceptance by a government agency for perpetual maintenance, existing right-of-way, etc. For traffic calming requests, please provide documentation that the project meets all applicable guidelines and has been formally approved by the local government agency. Project requests may compete against each other, but will be considered and evaluated separately on individual merit by CTC members and budgeted accordingly.

We are asking that your request(s) for proposed new construction projects be forwarded to us on or **before May 31, 2024**. We ask that you submit a statement from the governmental entity having jurisdiction accepting perpetual maintenance responsibilities for the project if selected. Please keep our funding limits in mind as you prepare your list of requested projects.

County staff members may contact you for additional information as they complete the processing of the requested projects.

If you have any questions regarding details of the program or if any questions arise in the development of your project requests, please contact me at (843) 202-6155.

Sincerely,

Alex Owsiak

Alex Owsiak, P.E.
Charleston CTC Program Coordinator

cc: W. O'Brien Limehouse, Charleston CTC Chairman

Gabby Gardner
Public Administration Liaison
Charleston County Public Works Department
4045 Bridge View Drive
North Charleston, SC 29405
Office: [843-202-7617](tel:843-202-7617)

City of Isle of Palms, SC
FY25 Charleston County Transportation Committee (CTC) “C” Fund

Project Requests

Deadline: May 31, 2024

Available funding for new construction projects: \$2M-6M

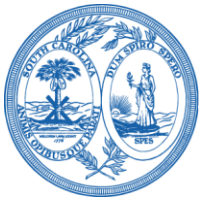
Eligible projects: New construction – rocking, paving or improving earth roads, road drainage, traffic calming measures, striping, improvements to intersections, sidewalks and bike paths

Projects for consideration:

1. **Sidewalks:** Installation of crosswalks and pedestrian sidewalk on the landside of Palm Boulevard between Breach Inlet and 10th Avenue to improve pedestrian safety and connectivity with existing pedestrian infrastructure
 - a. Phase 1 – Extend existing sidewalk from Breach Inlet to 2nd Avenue and install crosswalk on Palm Boulevard at 2nd Avenue
2. **Traffic calming measures:** Installation of solar powered rectangular rapid flashing beacons at pedestrian crosswalks on Palm Boulevard between 21st and 41st Avenue to improve pedestrian safety.



3. **Road drainage:** Installation of a stormwater collection system on Palm Boulevard in the blocks between 38th and 41st Avenue. This is the primary evacuation route for the residents on the northern end of the island and this section of road becomes unpassable during heavy storm events.



Addendum to Employer Resolution for Participation in the State Insurance Benefits Program regarding County/Municipality Councilmember Coverage

Complete the form below and submit via mail or email to:

S.C. PEBA

EmployerAudits@peba.sc.gov

Attn: Insurance Employer Audit

202 Arbor Lake Drive

Columbia, SC 29223

As an addendum to the resolution entered into by the _____ (Employer) for
County/Municipality Name

Participation in the State Insurance Benefits Program, the _____ Council of
County/Town/City

_____ (Council) hereby makes the following election regarding the eligibility of
County/Municipality Name

elected members of the Council to participate as active employees in the State Insurance Benefits Program (Program) offered by the South Carolina Public Employee Benefit Authority (PEBA) pursuant to Section 1-11-703 et seq. of the 1976 Code of Laws:

Select one only.

- Members of the Council will be considered Active Employees of the Employer for the purposes of participation in the State Insurance Benefits Program (*only available if Councilmembers are paid and are eligible for participation in the South Carolina Retirement Systems*); or
- Members of the Council will **not** be considered Active Employees of the Employer for the purposes of participation in the State Insurance Benefits Program.

In making this election, the Council hereby understands, acknowledges and agrees that:

1. The election made above is a material requirement for participation in the Program established by the PEBA Board of Directors and is irrevocable during the Employer's period of participation in the Program;
2. The election made above applies only to Councilmembers' participation in the Program, and does not affect Councilmembers' participation in the South Carolina Retirement Systems;
3. If the Council has elected to decline coverage, Councilmembers will not be considered Employees of the Employer, as that term is defined in the State Health Plan, for purposes of eligibility and participation in the Program, and will not be eligible for any benefit offered under the Program as an Active Employee by virtue of membership on the Council; service on the Council will not be taken into consideration for eligibility for retiree insurance coverage under

the Program; and the Council and Employer irrevocably waive and disclaim any rights the Employer or its Councilmembers may have regarding Councilmembers' benefits from the Program as a result of their service on the Council after the date of this election; and

- 4. The election made above will not be effective until it is received in good order and approved by PEBA, and nothing in this election alters any other obligations Employer has to properly and timely administer insurance benefits under the Program for other Employees of the Employer in accordance with the requirements established by PEBA.

IN WITNESS WHEREOF, we have hereunto set our hands and authority at the meeting of the

_____ Council of the _____
County/Town/City County/Municipality Name
 County of _____, South Carolina, held at _____
County Location
 this _____ day of _____, 20____ .
Day Month

Signatures of Council Members

A majority must sign.

Certification

I _____, _____ of the aforesaid Employer, hereby certify
Name Title
 that the aforesaid Council consists of _____ duly elected members, and that as stated above,
Number
 _____ members voted in favor of the above Addendum.
Number

IN WITNESS WHEREOF, I have hereunto set my hand and the authority of the aforesaid Employer.

Signature Date Employer Group Number

**City of Isle of Palms
Financial Statement Summary as of April 30, 2024
(Dollars in Thousands)**

	REVENUES						TRANSFERS IN / (OUT)						EXPENDITURES						YTD Actual Net Rev & Exp
	YTD Actual	Annual Budget	Remaining to Collect	YTD Actual as a % of Budget	Current Annual Forecast	Forecast Above or (Below) Budget	YTD Actual	Annual Budget	Remaining to Transfer	YTD Actual as a % of Budget	Current Annual Forecast	Forecast Above or (Below) Budget	YTD Actual	Annual Budget	Remaining to Spend	YTD Actual as a % of Budget	Current Annual Forecast	Forecast Above or (Below) Budget	
General	\$ 11,552	\$13,942	\$ 2,390	83%	\$ 16,002	\$ 2,060	\$ 618	\$ 471	\$ 147	131%	\$ 471	\$ -	\$11,873	\$ 14,734	\$ 2,861	81%	\$ 14,733	\$ (1)	297
Capital Projects	638	3,097	2,459	21%	2,129	(968)	-	(40)	40	0%	(40)	-	1,884	5,425	3,541	35%	2,744	(2,681)	(1,246)
Muni Accom Tax	1,620	2,396	776	68%	2,729	333	(829)	(979)	150	85%	(979)	-	749	1,762	1,013	43%	1,443	(319)	42
Hospitality Tax	1,075	1,211	136	89%	1,551	340	-	(278)	278	0%	(278)	-	854	1,093	239	78%	1,166	73	221
State Accom Tax	2,363	3,188	825	74%	3,739	551	(39)	(1,359)	1,320	3%	(1,359)	-	1,277	2,306	1,029	55%	1,892	(414)	1,047
Beach Prserv Fee	2,294	1,845	(449)	124%	3,189	1,344	-	-	-	-	-	-	2,083	855	(1,228)	244%	2,745	1,890	211
Marina	535	441	(94)	121%	601	160	250	2,185	(1,935)	11%	2,185	-	620	976	356	64%	927	(49)	165
Disaster Recovery	138	74	(64)	186%	166	92	-	-	-	-	-	-	2	13	12	12%	13	-	137
All Other	259	240	(20)	108%	266	26	-	-	-	-	-	-	236	232	(4)	102%	256	24	23
Total All Funds	\$ 20,475	\$26,434	\$ 5,959	77%	\$ 30,372	\$ 3,938	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$19,578	\$ 27,396	\$ 7,819	71%	\$ 25,919	\$ (1,477)	\$ 897

General Fund YTD Revenues							
	FY24 YTD Actual	FY24 Budget	% of FY24 Budget	FY23 YTD Actual	% of Prior YTD	Current Annual Forecast	Forecast Above/ (Below) Budget
Property Tax	\$ 5,108	\$ 4,914	104%	\$ 5,008	102%	\$ 5,278	\$ 364
LO Sales Tax	755	1,113	68%	744	101%	1,196	83
Business License	1,823	1,608	113%	1,538	119%	2,581	973
Rental License	1,197	1,431	84%	932	128%	1,869	438
Other Lic (Insurance/Utilities)	203	1,645	12%	147	138%	1,862	217
Build Permits	561	845	66%	814	69%	569	(276)
State (Admin Fee, Aid to Subdvs)	220	311	71%	244	90%	363	52
Parking	927	1,343	69%	859	108%	1,359	16
All Other	758	732	103%	626	121%	925	193
Total	\$11,552	\$ 13,942	83%	\$ 10,912	106%	\$ 16,002	\$ 2,060

General Fund YTD Expenditures (YTD target = 83%)							
	FY24 YTD Actual	FY24 Budget	% of FY24 Budget	FY23 YTD Actual	% of Prior YTD	Current Annual Forecast	Forecast (Above)/ Below Budget
Mayor/Council	\$ 104	\$ 124	84%	\$ 90	116%	\$ 124	\$ -
General Govt	1,964	2,409	82%	1,880	104%	2,419	(10)
Police	2,734	3,304	83%	2,716	101%	3,473	(169)
Fire	3,787	4,708	80%	3,584	106%	4,622	86
Public Works	1,454	1,694	86%	1,456	100%	1,790	(96)
Build & Lic	522	514	102%	402	130%	610	(96)
Recreation	903	1,190	76%	840	108%	1,204	(14)
Judicial	315	331	95%	330	95%	349	(18)
BSOs	90	139	65%	49	184%	142	(3)
Total	\$11,873	\$ 14,413	82%	\$ 11,347	105%	\$ 14,733	\$ (320)

City of Isle of Palms Supplemental Financial Information as of April 30, 2024 (Dollars in Thousands)

Cash Balances		
	4/30/2024	4/30/2023
General Fund	5,685	3,676
As a % of GF Exp (target is > 30%)	39%	28%
Capital Projects	13,228	12,773
Disaster Recovery	2,961	3,037
Marina	1,905	1,668
Tourism Funds	11,037	8,711
Beach Preservation	9,231	7,475
Other Restricted	204	190
Total All Cash	44,251	37,530
Deposits at LGIP (5.5234%) Average	41,969	95%
Deposits at TRUIST	2,282	5%
RESTRICTED CASH	20,472	46%

Fund Balances					
Fund	6/30/2023 Audited Fund Balance (Note 1)	FY24 YTD Actual Net Revenues & Transfers Less Expenses	Current Fund Balance	6/30/24 Budgeted Fund Balance	6/30/24 Forecast Fund Balance
General Fund	\$ 4,553	\$ 297	4,850	\$ 4,594	\$ 6,292
Capital Projects	12,941	(1,246)	11,695	8,773	11,804
Muni Accom Tax	3,685	42	3,727	2,773	3,991
Hospitality Tax	1,440	221	1,661	618	1,114
State Accom Tax	4,154	1,047	5,201	3,392	4,643
Beach Funds	8,346	211	8,557	9,118	8,790
Marina (See Note 1)	1,726	85	1,811	348	1,793
Disaster Recovery	3,167	137	3,304	3,079	3,319
All Other	179	23	202	178	190
Total All Funds	\$ 40,191	\$ 817	\$ 41,008	\$ 32,873	\$ 41,936

Note 1: The comparable amount for the Marina Enterprise Fund is not Fund Balance, but Unrestricted Net Position. To be consistent with the presentation of the other funds, the Marina Fund Balance does not include net fixed assets. Unrestricted net position is approx equal to net current assets for the Marina.

April 2024 Notes:

- Business license revenue surpassed budget projection by 13%. Building Permits are continuing to show significant decreases over the prior year with minimum new construction activity in FY24.
- Parking revenue is 8% higher than prior year, and showing a positive sign that the City is on track or may outperform FY24 budget.
- As of April the General Fund revenues are primarily being impacted by Local Option Sales Tax and other licenses income which relates to timing. This is expected to increase in June.
- LGIP Investment accounts interest rates are averaging 5.5234%, this is a slight decrease compared to the 5.5382% the prior month.
- The City has approximately \$44.2 million in cash deposits. Approximately \$159K of this total represents unspent drainage bond proceeds, \$2.1 million of the \$2.2 million is unspent federal ARP funding (\$1M Waterway Path & \$1.2M Marina Dock Expansion which has started construction and should see some cost in May 2024), \$1.5 million is unspent SCPRT funding for dredging and \$20.4 million is restricted for tourism related expenditures or beach preservation, \$1M from State funding restricted for stormwater collection system and drainage improvements and \$500K from SCPRT restricted for ADA compliant boardwalks to beach access.

City of Isle of Palms

Future Cash Needs for Capital Projects

Cash Balances										
General Fund	Capital Projects Fund		Tourism Funds	Beach Preserve Fund	Disaster Recovery Fund	Marina Fund		All Other Funds	Total	
	Unrestricted	Restricted Grants/Bond Proceeds	Restricted			Unrestricted	Restricted Grants Rec'd	Restricted		
Cash Balances as of 4/30/2024	5,685,424	8,128,669	5,100,000	11,036,487	9,231,443	2,960,791	405,486	1,500,000	204,107	44,252,406
<u>FY24 Budgeted Spending - All Capital Projects</u>										
Drainage Phase 3			1,373,000							1,373,000
Drainage Phase 4										-
Drainage Phase 5+										-
Other Drainage		143,000	957,000	198,000						1,298,000
City Hall Renovation		125,000		125,000						250,000
Vehicle & Equipment Purchases (all Depts)		214,000		816,000						1,030,000
Building & HVAC Maintenance (all Depts)		457,000		386,000			50,000			893,000
Fire Department Exhaust Systems		100,000		100,000						200,000
Outdoor Fitness Court		55,000		110,000						165,000
Marina Public & T Docks + Greenspace			1,085,000	800,000			266,000			2,151,000
Beach Renourishment					345,000					345,000
Subtotal FY24 Budgeted Capital Spending	-	1,094,000	3,415,000	2,535,000	345,000	-	316,000	-	-	7,705,000
<u>Add Back FY24 actual spending against the Capital Budget above.</u>										
<u>The 4/30/24 Cash Balance has already been reduced by these payments.</u>	-	519,564	1,333,632	1,190,082	1,018,130	-	6,829	-	520	4,068,756
<u>Upcoming Large Projects</u>										
Drainage (4 Year Forecast) NOTE 2		2,600,000		788,080						3,388,080
Fire Engines (2 Forecasted in next 4 Years) NOTE 4		1,333,333		2,666,667						4,000,000
Fire Department Rescue Boat				300,000						
Dredging (FY26 Forecast)							1,500,000			1,500,000
Waterway Blvd Path (Increased in cost from FY24) NOTE 1		930,000		570,000						
Ongoing Emergency Beach Scraping/Truck In Operation					1,890,000					1,890,000
Public Works Garbage Trucks (3 forecasted in next 5 years) NOTE 4		366,667		733,333						1,100,000
USACE Beneficial Use Beach Project					400,000					400,000
City Hall Renovation FY25 & FY26) NOTE 4		1,333,333		2,666,667						4,000,000
Large Offshore Dredging Project-North End of Island										-
ADA Beach Access Boardwalks SCPRT Grant FY25					500,000					500,000
Stormwater Collection System/Drainage Improvement NOTE 2			1,000,000							1,000,000
Recreation Department Playground Equipment		57,667		115,333					127,000	300,000
96 Gallon Carts (transition 4,500 carts over 3 yrs - side loader)	100,000									100,000
Subtotal Upcoming Large Projects	100,000	6,621,000	1,000,000	7,840,080	2,790,000	-	-	1,500,000	127,000	18,178,080
Cash Remaining	5,585,424	933,232	2,018,632	1,851,490	7,114,573	2,960,791	96,314	-	77,627	22,438,083
Note 4 (Debt Service) If Approved	-	3,033,333	-	6,066,667	-	-	-	-	-	9,100,000
Total Cash Remaining	5,585,424	3,966,565	2,018,632	7,918,157	7,114,573	2,960,791	96,314	-	77,627	31,538,083

Notes:

NOTE 1 City expects to receive 90% of the Waterway Path project cost via FEMA grant. The expected grant funds are not included in cash.

NOTE 2 Includes \$2.1 million for projects identified in the City's Comprehensive Drainage Plan in FY25 on Palm Blvd between 37th and 41st and \$2M for FY26-FY29.

NOTE 3 This forecast includes new funding received in January 2024 \$1.5 million in new State funding for drainage (\$1M) and ADA Boardwalks (\$.5M)

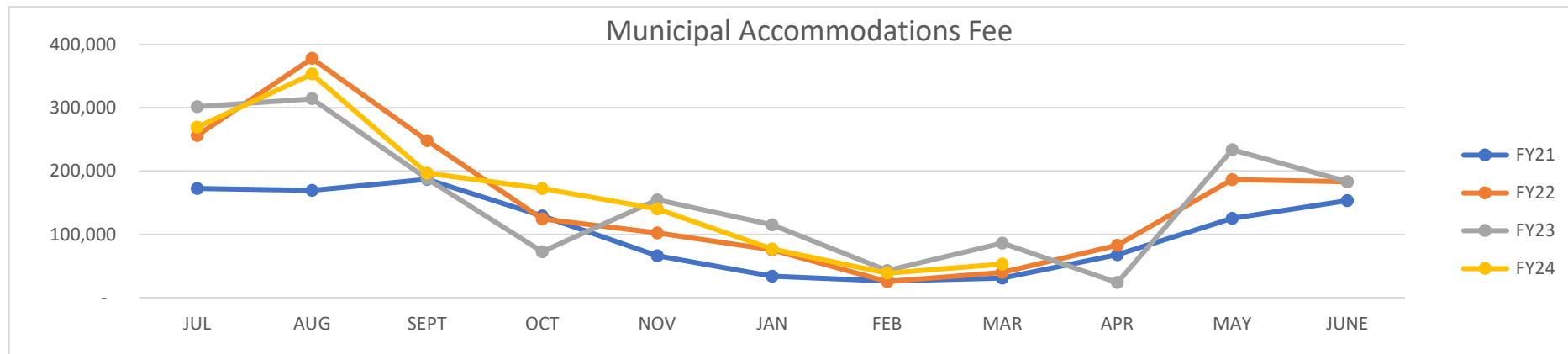
NOTE 4 In FY25 Budget Draft 2 as debt service expenditures

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

Municipal Accommodations Fee (1% of Accommodation Sales)

Heads in
Beds in

	FY18	FY19	FY20	FY21	FY22	FY23	FY24	
JUL	139,501	199,724	195,287	172,336	256,308	301,674	269,304	JUN
AUG	235,007	209,600	213,067	169,596	378,001	314,397	353,373	JUL
SEPT	157,274	152,535	152,561	186,938	248,118	187,966	196,701	AUG
OCT	75,353	79,534	75,506	129,033	124,372	72,522	172,495	SEPT
NOV	64,256	63,444	65,882	66,090	102,229	154,713	140,390	OCT
DEC	32,877	40,182	34,301	71,683	70,478	185,019	51,584	NOV
JAN	28,859	25,836	32,335	34,025	75,503	115,313	76,915	DEC
FEB	18,317	13,666	18,596	26,709	25,613	42,912	39,014	JAN
MAR	21,562	19,983	9,690	31,080	39,938	86,414	52,979	FEB
APR	53,213	53,685	26,422	68,055	82,759	24,152		MAR
MAY	88,875	90,800	7,181	125,288	186,478	233,832		APR
JUNE	94,112	97,999	55,311	153,337	183,011	183,028		MAY
Deduct last July	(139,501)	(199,724)	(195,287)	(172,336)	(256,308)	(301,674)	(269,304)	
Add next July	199,724	195,287	172,336	256,308	301,674	269,304		JUN
Total Fiscal Year	1,069,429	1,042,551	863,187	1,318,141	1,818,174	1,869,571	1,083,451	
	Incr from FY17	Incr from FY18	Incr from FY19	Incr from FY20	Incr from FY21	Incr from FY22	Incr from FY23	
	10%	-3%	-17%	53%	38%	3%	-7%	

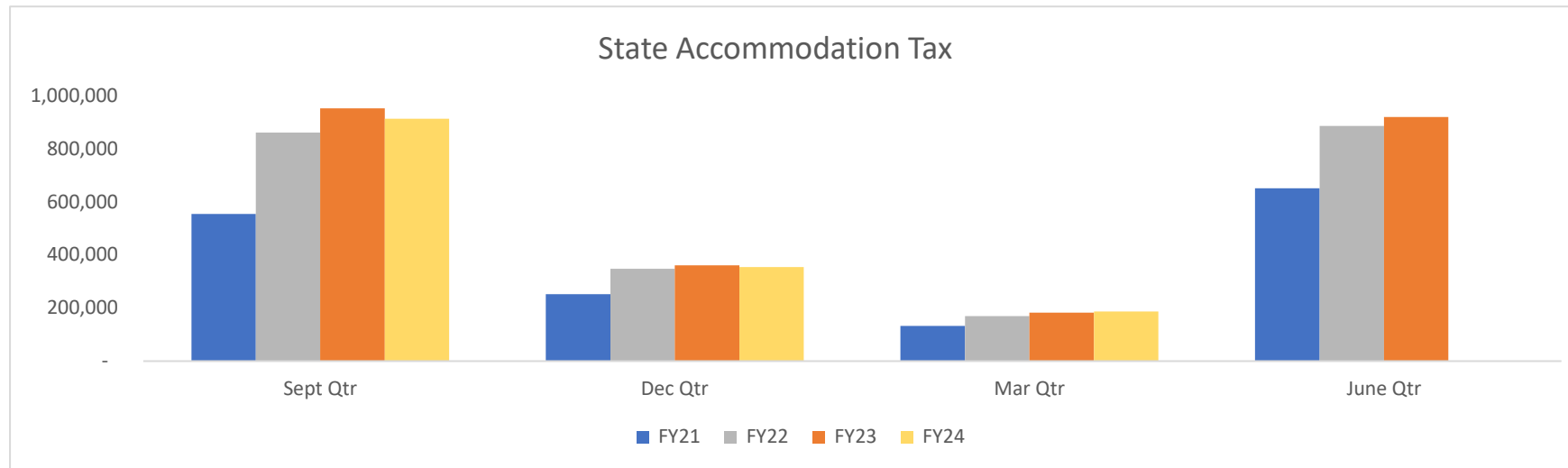


City of Isle of Palms Tourism and Local Options Sales Tax Revenues

State Accommodations Tax (Tourism-Related Only)		(Approx 2% of Accommodation Sales)					
	FY18	FY19	FY20	FY21	FY22	FY23	FY24
Sept Qtr	518,028	546,269	580,306	553,971	861,205	952,270	913,073
Dec Qtr	202,803	203,067	181,550	252,012	347,299	360,479	353,735
Mar Qtr	71,773	103,097	88,638	132,256	168,824	181,961	185,736
June Qtr	413,234	445,779	242,893	650,839	886,253	919,402	
Total Fiscal Yr	1,205,838	1,298,212	1,093,387	1,589,078	2,263,580	2,414,112	1,452,544
	3% Incr from FY17	8% Incr from FY18	-16% Incr from FY19	45% Incr from FY20	42% Incr from FY21	7% Incr from FY22	-3% Incr from FY23

Heads in
Beds in

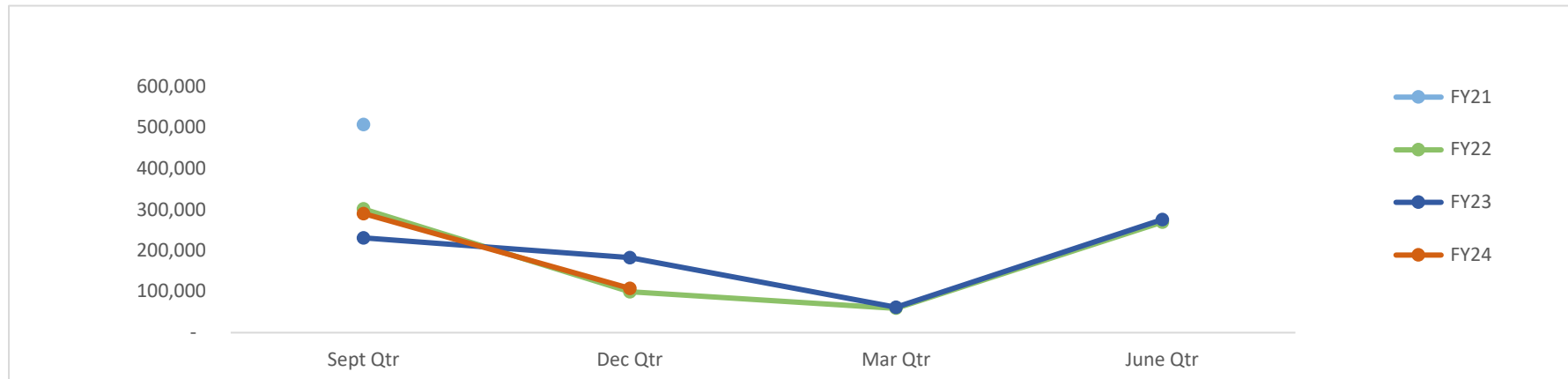
Jun-Aug
Sept-Nov
Dec-Feb
Mar-May



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

Chas County ATax Pass-Through (20% of County's 2% on IOP Accommodation Sales)

	FY18	FY19	FY20	FY21	FY22	FY23	FY24	
Sept Qtr	327,750	381,000	370,500	-	301,714	231,164	290,437	Dec
Dec Qtr					99,602	182,929	108,064	Feb
Mar Qtr					59,369	61,688		May
June Qtr	109,250	127,000	-	508,000	269,609	275,853		Sept
Total Fiscal Yr	437,000	508,000	370,500	508,000	730,293	751,634	398,501	
	-16%	16%	-27%	37%	44%	3%	-4%	
	Incr from FY17	Incr from FY18	Incr from FY19	Incr from FY20	Incr from FY21	Incr from FY22	Incr from FY23	



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

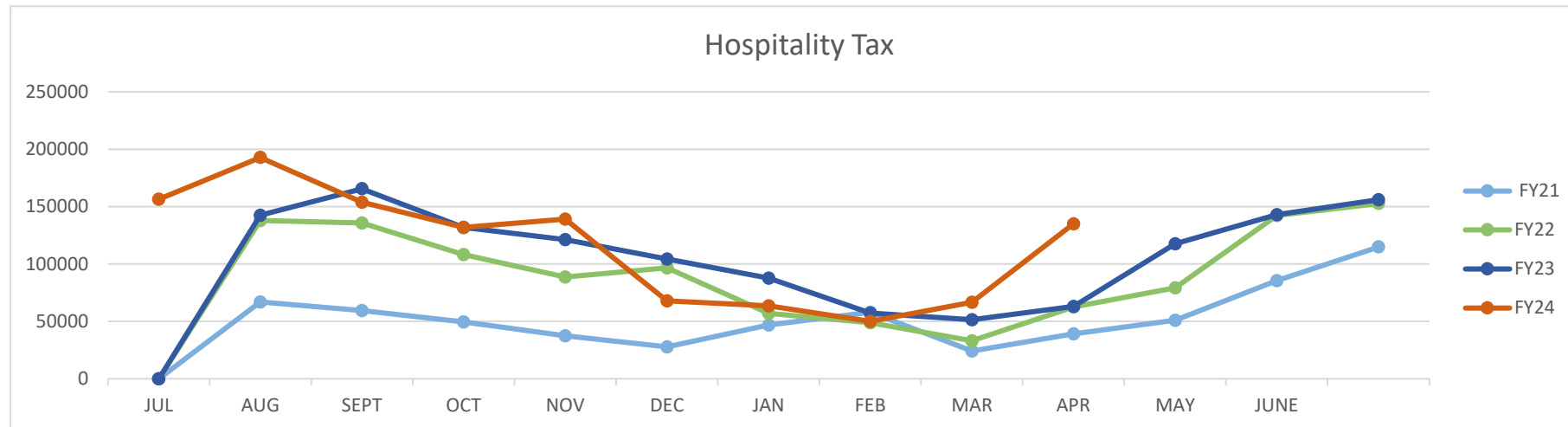
Hospitality Tax

(2% of Prepared Food & Beverage Sales)

**Food/Bev
Sold in**

	FY18	FY19	FY20	FY21	FY22	FY23	FY24	
JUL	89,309	104,681	88,238	66,947	137,933	142,534	156,544	JUN
AUG	98,883	101,031	106,673	59,353	135,765	165,544	192,906	JUL
SEPT	81,373	78,014	78,129	49,484	108,077	131,756	153,918	AUG
OCT	56,439	69,394	76,033	37,348	88,581	121,169	131,767	SEPT
NOV	70,905	65,210	66,929	27,609	96,511	104,213	138,970	OCT
DEC	41,260	38,440	56,591	46,700	56,990	87,532	67,821	NOV
JAN	19,085	31,905	28,058	57,988	48,652	57,107	63,500	DEC
FEB	28,826	27,373	27,574	24,135	33,118	51,417	50,025	JAN
MAR	49,744	40,741	21,853	39,019	62,430	62,919	66,488	FEB
APR	66,633	66,425	12,956	50,777	79,088	117,561	134,944	MAR
MAY	79,870	85,134	15,429	85,357	142,227	142,964		APR
JUNE	87,753	100,621	46,102	114,802	152,842	155,895		MAY
Deduct last July	(89,309)	(104,681)	(88,238)	(66,947)	(137,933)	(142,534)	(156,544)	
Add next July	104,681	88,238	66,947	137,933	142,534	156,544		JUN
Total Fiscal Year	785,452	792,527	603,275	730,503	1,146,816	1,354,621	1,000,339	

Incr fr FY17	Incr fr FY18	Incr fr FY19	Incr fr FY20	Incr fr FY21	Incr fr FY22	Incr fr FY23
5%	1%	-24%	21%	57%	18%	11%



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

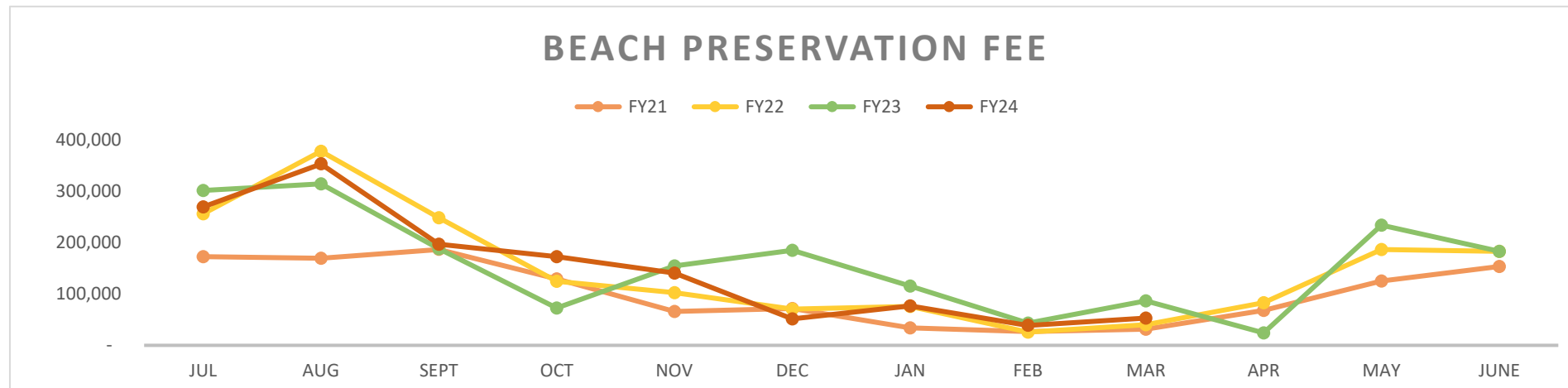
Beach Preservation Fee		(1% of Accommodation Sales)					
	FY18	FY19	FY20	FY21	FY22	FY23	FY24
JUL	192,666	199,724	195,287	172,336	256,308	301,674	269,304
AUG	181,842	209,600	213,067	169,596	378,001	314,397	353,373
SEPT	157,274	152,535	152,561	186,938	248,118	187,966	196,701
OCT	75,353	79,534	75,506	129,033	124,372	72,522	172,495
NOV	64,256	63,444	65,882	66,090	102,229	154,713	140,390
DEC	32,877	40,182	34,301	71,683	70,478	185,019	51,584
JAN	28,859	25,836	32,335	34,025	75,503	115,313	76,915
FEB	18,317	13,666	18,596	26,709	25,613	42,912	39,014
MAR	21,562	19,983	9,690	31,080	39,938	86,414	52,979
APR	53,213	53,685	26,422	68,055	82,759	24,152	-
MAY	88,875	90,800	7,181	125,288	186,478	233,832	-
JUNE	94,112	97,999	55,311	153,337	183,011	183,028	-
Deduct last July	(139,501)	(199,724)	(195,287)	(172,336)	(256,308)	(301,674)	(269,304)
Add next July	199,724	195,287	172,336	256,308	301,674	269,304	-
Total Fiscal Year	1,069,429	1,042,551	863,187	1,318,141	1,818,174	1,869,571	1,083,451

Heads in
Beds in

JUN
JUL
AUG
SEPT
OCT
NOV
DEC
JAN
FEB
MAR
APR
MAY

JUN

Incr from FY17 10%	Incr from FY18 -3%	Incr from FY19 -17%	Incr from FY20 53%	Incr from FY21 38%	Incr from FY22 3%	Incr from FY23 -7%
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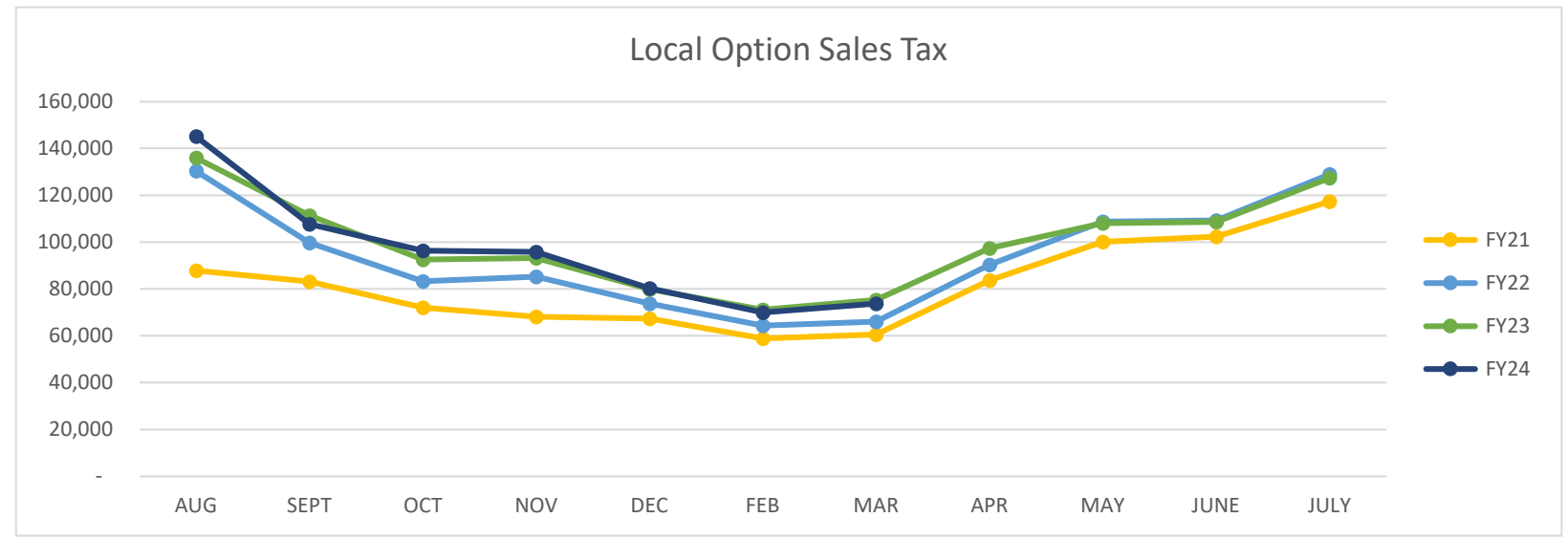
City of Isle of Palms Tourism and Local Options Sales Tax Revenues

**When Sales
Occurred**

Local Option Sales Tax	<i>(a portion of the 1% Charleston County local option sales tax)</i>						
	FY18	FY19	FY20	FY21	FY22	FY23	FY24
AUG	83,614	88,713	93,221	87,833	130,373	135,943	145,078
SEPT	73,671	72,557	83,456	83,149	99,719	111,272	107,689
OCT	61,352	63,829	62,752	71,963	83,230	92,568	96,340
NOV	61,040	61,435	65,514	68,054	85,199	93,138	95,825
DEC	49,732	54,748	59,951	67,342	73,716	79,844	80,288
JAN	55,282	57,483	64,996	69,592	71,846	84,290	85,635
FEB	43,314	48,026	53,263	58,840	64,365	71,140	69,936
MAR	47,589	49,240	50,882	60,533	66,029	75,337	73,750
APR	60,349	65,794	43,070	83,678	90,351	97,399	
MAY	77,153	85,394	56,012	100,082	108,756	108,050	
JUNE	70,879	78,238	74,078	102,313	109,271	108,590	
JULY	88,382	92,504	92,789	117,380	128,957	127,335	
Total Fiscal Year	772,357	817,962	799,984	970,759	1,111,813	1,184,906	754,539

JUL
AUG
SEPT
OCT
NOV
DEC
JAN
FEB
MAR
APR
MAY
JUN

Incr from FY17	Incr from FY18 6%	Incr from FY19 -2%	Incr from FY20 21%	Incr from FY21 15%	Incr from FY22 7%	Incr from FY23 1%
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City of Isle of Palms

Drainage Phase 3

Funded with Capital Projects & Muni Atax Funds, a \$3.5M GO Bond and NPDES Funds

FY20 Spending for Outfall Construction	63,413
FY21 Spending for Outfall Construction	164,198
FY22 Spending for Outfall Construction	110,226
FY23 Spending for Outfall Construction	1,299,303
FY24 Spending for Outfall Construction	755,069
Subtotal FY20-FY24 Actual Spending	2,392,209
Contracts/Change Orders	3,340,837
Budget Funds Remaining	948,629

	Engineering & Design	Project Admin	Construction	Contingency	Total
For Bond Issued Purposes					
Thomas & Hutton Contract	419,289			42,000	461,289
Quality Enterprises Contracted			2,270,823	130,426	2,401,249
Bastion Contracted			478,300		478,300
Total Contracts	419,289	-	2,749,123	172,426	3,340,837
Total Invoices Paid	(398,452)	(1,720)	(2,455,158)	(46,124)	(2,901,453)
Remaining of Contracts	20,837	(1,720)	293,965	126,303	439,385
Total Bond Proceeds					3,500,000
Bond Proceeds Remaining from Contracts					159,163
Bond Proceeds Remaining from Budget					598,547

Contracts and Change Orders Approved :

Thomas & Hutton		Proj .0004 - design, eng & permitting for outfalls @ 30th Ave & Forest Trail + 41st Ave improves			
Thomas & Hutton		Proj .0006 - bidding & construction admin for 30th & 36th Ave outfalls			
Thomas & Hutton	9/13/2023	Change Order #4 Professional Engineering Services for the Construction Phase		42,000	
Quality Enterprises		Construction Contract, Forest Trail & 30th Avenue outfalls	2,270,823		
Quality Enterprises		Change Orders #1&2, cost for temp pole & overhead line reloc, time ext of 90 days		12,093	
Quality Enterprises		Change Order #3, add'l work RE: address drainage to adjacent lot		7,700	
Quality Enterprises		Change Order #4, add manhole at 30th Ave, pre & post video inspection		62,689	
Quality Enterprises		Change Order #5, 12" RCP and inlet for low-flow bypass		8,294	
Quality Enterprises		Change Order #6, Addl Pipe lengths, pavement, and riprap.		31,356	
Quality Enterprises		Change Order #7, Drop Inlet and RC Pipes		8,294	
Bastion Group	1/31/2024	Construction of headwall	478,300		

Engineering & Design	Project Admin	Construction	Contingency	Total
317,089				317,089
102,200				102,200
			42,000	42,000
		2,270,823		2,270,823
			12,093	12,093
			7,700	7,700
			62,689	62,689
			8,294	8,294
			31,356	31,356
			8,294	8,294
		478,300		478,300
419,289	-	2,749,123	172,426	3,340,837

Project Expenditures:

Date	Invoice #	Payee	Description of Work
FY '19-23		Thomas & Hutton Engineering	Engineering & Design Fees
7/27/23	243448-4	Thomas & Hutton Engineering 20-4640-5084	Admin Meeting Pathway Assements Phase 3 Proj 4
7/27/23	243448-4	Thomas & Hutton Engineering 20-4640-5084	Admin Meeting Pathway Assements Phase 3 Proj 4
9/11/23	245532-4	Thomas & Hutton Engineering 20-4640-5084	Change Order #5 Engineering Services Proj 4
10/6/23	456287-4	Thomas & Hutton Engineering 20-4640-5084	Project 4
10/6/23	246288-6	Thomas & Hutton Engineering 20-4640-5084	Project 6 Phase 3 Outfalls
11/1/23	248160-6	Thomas & Hutton Engineering 20-4640-5084	Project 6 Phase 3 Outfalls
11/1/23	248159-4	Thomas & Hutton Engineering 20-4640-5084	Project 4
12/7/23	249432-6	Thomas & Hutton Engineering 20-4640-5084	Project 6 Phase 3 Outfalls
1/21/24	251293-6	Thomas & Hutton Engineering 20-4640-5084	Project 4
2/9/24	252893-6	Thomas & Hutton Engineering 20-4640-5084	Project 6 Phase 3 Outfalls
2/9/24	252893-6	Thomas & Hutton Engineering 20-4640-5084	Project 6 Phase 3 Outfalls
4/15/24	256655-4	Thomas & Hutton Engineering 20-4640-5084	Project 4
4/15/24	256655-6	Thomas & Hutton Engineering 20-4640-5084	Project 6 Phase 3 Outfalls
FY2024		Thomas & Hutton Engineering	Design, Permitting, Bidding, Construction Mgt
4/22/24	570429501	South Carolina Office of Resilience	Reimbursement for Bastion Group-extend piping
FY2024		Bastion Group C/O SCOR	Extend Piping
5/1/22	App #1	Quality Enterprises, USA, Inc	Pay App #1
5/31/22	App #2	Quality Enterprises, USA, Inc	Pay App #2
6/30/22	App #3	Quality Enterprises, USA, Inc	Pay App #3
9/26/22	App #4	Quality Enterprises, USA, Inc	Pay App #4
11/1/22	App #5	Quality Enterprises, USA, Inc	Pay App #5
2/14/23	App #6	Quality Enterprises, USA, Inc	Pay App #6 - Forest Trail & 30th Ave Outfalls
2/28/23	App #7	Quality Enterprises, USA, Inc	Pay App #7 - Forest Trail & 30th Ave Outfalls
4/13/23	App #8	Quality Enterprises, USA, Inc	Pay App #8 - Forest Trail & 30th Ave Outfalls
9/27/23	App #9	Quality Enterprises, USA, Inc	Pay App #9 - Forest Trail & 30th Ave Outfalls
11/7/23	App #10	Quality Enterprises, USA, Inc	Pay App #10 - Forest Trail & 30th Ave Outfalls
2/12/24	App #11	Quality Enterprises, USA, Inc	Pay App #11 - Forest Trail & 30th Ave Outfalls
3/8/24	App #12	Quality Enterprises, USA, Inc	Pay App #12 - Forest Trail & 30th Ave Outfalls

397,178	1,720	-	-	398,898
			235	235
			1,200	1,200
1,274				1,274
			1,262	1,262
			11,200	11,200
			4,770	4,770
			800	800
			3,319	3,319
			2,300	2,300
			2,096	2,096
			11,584	11,584
			70	70
			7,287	7,287
1,274	-	-	46,124	47,398
		350,000		350,000
-	-	350,000	-	350,000
		112,315		112,315
		205,934		205,934
		158,388		158,388
		100,435		100,435
		127,148		127,148
		193,003		193,003
		304,690		304,690
		36,328		36,328
		171,164		171,164
		425,972		425,972
		110,536		110,536
		159,244		159,244
-	-	2,105,158	-	2,105,158
398,452	1,720	2,455,158	46,124	2,901,453
20,837	(1,720)	293,965	126,303	439,385

Total Quality Enterprises, USA, Inc

Construction

Total paid

Remaining on contracts

**City of Isle of Palms
IOP Marina Public Dock Renovation
Project 18-3287
4/30/2024**

Project	Date	Invoice	Contract Projections	Actuals	Budget	Remaining on Contract	Remaining on Budget
<u>Engineering & Design</u>							
ATM Engineering & Design Contract Approved & Spent in FY22 Budget.			\$ 110,500	\$ 110,500	\$ 110,500	\$ -	\$ -
			110,500	110,500	110,500	-	-
<u>Bidding & Construction Admin</u>							
Approved ATM Change Order 11							
Applied Technology & Management (ATM)	2/16/2024	2088	56,900	5,293	-	56,900	-
			-	-	-	(5,293)	(5,293)
			56,900	5,293	-	51,607	(5,293)
<u>Permitting</u>							
Applied Technology & Management (ATM)	Project 18-3287	7/31/2023	1628	18,343	-	(18,343)	(18,343)
Applied Technology & Management (ATM)		9/8/2023	1769	31,350		(31,350)	(31,350)
Applied Technology & Management (ATM)		10/30/2023	1941	26,326		(26,326)	(26,326)
Applied Technology & Management (ATM)		2/16/2024	2088	11,542		(11,542)	(11,542)
			-	87,561	-	(87,561)	(87,561)
<u>Construction</u>							
Truckluck Construction			1,476,055		1,703,000	1,476,055	1,703,000
% for Contingency			(170,045)			(170,045)	-
Truckluck Construction							
Change Order #1-To increase piles to 14"			6,900			6,900	
			1,312,910	-	1,703,000	1,312,910	1,703,000
<u>Construction Contingency</u>							
			170,045		170,045	170,045	170,045
			170,045	-	170,045	170,045	170,045
Total Project			1,539,855	92,854	1,873,045	1,447,001	1,780,191

Notes:

*ATM (Applied Technology & Management)Contract Approved & Spent in FY22 Budget noted but not included in FY24

**Truluck Construction Contract Includes:

Base Contract	1,384,292
ALT12 Builder's Risk Policy	7,350
ALT13 Addl Electrical Feeder	19,550
ALT14 IPE Posts & Handrail	64,864
Change Order 1 to increase piles to 14"	6,900
	<u>1,482,956</u>

**City of Isle of Palms
Emergency Beach Erosion Control Efforts
4/30/2024**

			Contract Projections	Actuals	Approved by Council	Remaining on Contract	Remaining on Budget
Post Hurricane Idalia Scraping Work (Breach Inlet & Beachwood East)*							
Robert Collins Company	9/15/2023	Invoice 27823	240,000	240,000	-	-	(240,000)
			-	-	-	-	-
			<u>240,000</u>	<u>240,000</u>	<u>-</u>	<u>-</u>	<u>(240,000)</u>
Breach Inlet Sand Bags (120-206 Ocean Blvd.)**							
Robert Collins Company	10/22/2023	Invoice 28035	213,825	213,825	250,000	250,000	250,000
Robert Collins Company	10/10/2023	Invoice 27984	79,800	79,800	-	(79,800)	(79,800)
SCPRT Beach Renourishment Assistance Funding Grant	2/29/2024	2024-001-1		(146,813)			146,813
			<u>293,625</u>	<u>146,813</u>	<u>250,000</u>	<u>(43,625)</u>	<u>103,188</u>
Breach Inlet Scraping/ Trucking up to 50,000 cy sand**							
Robert Collins Company	11/28/2023	Invoice 28216	293,355	293,355	1,250,000	1,250,000	1,250,000
Robert Collins Company	11/28/2023	Invoice 28217	172,350	172,350	-	(293,355)	(293,355)
Robert Collins Company	12/22/2023	Invoice 28338	163,821	163,821	-	(172,350)	(172,350)
Robert Collins Company	2/2/2024	Invoice 28491	358,595	358,595	-	(163,821)	(163,821)
Robert Collins Company	2/28/2024	Invoice 28642	87,450	87,450	-	(358,595)	(358,595)
SCPRT Beach Renourishment Assistance Funding Grant	2/29/2024	2024-001-1		(228,588)		(87,450)	(87,450)
SCPRT Beach Renourishment Assistance Funding Grant	2/29/2024	2024-001-1		(86,175)	-		228,588
SCPRT Beach Renourishment Assistance Funding Grant	2/29/2024	2024-001-2		(179,298)			86,175
Robert Collins Company	3/22/2024	Invoice 28773	10,000	10,000		(10,000)	(10,000)
			<u>1,085,571</u>	<u>591,511</u>	<u>1,250,000</u>	<u>164,429</u>	<u>658,489</u>
Beachwood East Scraping & Sand Bags							
Robert Collins Company	2/2/2024	Invoice 28492	106,650	106,650	300,000	300,000	300,000
Robert Collins Company	2/28/2024	Invoice 28643	127,350	127,350	-	(106,650)	(106,650)
			<u>234,000</u>	<u>234,000</u>	<u>300,000</u>	<u>66,000</u>	<u>66,000</u>
CSE Engineering & Construction Admin							
Coastal Science & Engineering	11/30/2023	Invoice 2587.11.23	34,200	34,200	90,000	90,000	90,000
Coastal Science & Engineering	12/31/2023	Invoice 2587.12.23	10,900	10,900		(34,200)	(34,200)
Coastal Science & Engineering	1/31/2024	Invoice 2587.01.24	10,831	10,831		(10,900)	(10,900)
Coastal Science & Engineering	3/31/2024	Invoice 2587.02.24	9,069	9,069		(10,831)	(10,831)
			<u>65,000</u>	<u>65,000</u>	<u>90,000</u>	<u>25,000</u>	<u>25,000</u>
Total Project			<u>1,678,196</u>	<u>1,037,323</u>	<u>1,890,000</u>	<u>211,804</u>	<u>852,677</u>

Notes:

- * Initial cost of \$240K- Post Hurricane Idalia Scraping Work (Breach Inlet & Beachwood East) is not included in project total.
- * City seeking FEMA reimbursement for post storm scraping.
- ** City requesting SCPRT Grant for 50% of construction costs of Breach Inlet Sandbags (250K) and Scraping/Trucking (1.25M).
- ** City has been approved up to \$850K from SCPRT for Beach Renourishment Funding Assistance Grant.

City of Isle of Palms – Grants

Awarded:

- FY21 - American Rescue Plan (ARP) - \$2.2M (\$1M earmarked for Public Dock Renovation. \$1.2M yet to be earmarked by Council)
- FY22 - Charleston County Greenbelt Program - \$120,000 for ADA compliant beach boardwalk at 34A
- FY23 State Budget Allocation:
 - IOP marina dredging -\$1.5M
- FY24 State Budget Allocations:
 - Stormwater infrastructure improvements - \$1M
 - ADA compliant boardwalks - \$500K
- Assistance to Firefighters Grant - \$43,518 for exercise equipment to support Fire Department's Wellness and Fitness Program
- SC Office of Resilience -Disaster Recovery Division - \$1,396, 700 (original grant request) + \$729,100 (additional request to pipe section of ditch) + \$900,000 (needed to meet low bid) = \$3,025,800 for Phase 3 Drainage 41st Avenue Outfall
- SC Department of Public Safety Body Armor Assistance Grant - \$12,352 for police body armor
- Charleston County Transportation Committee (CTC) Program - \$260, 000 for 21st Avenue sidewalk repair/extension
- SC Energy Efficiency and Conservation Block Grant - \$67,261 for Public Works Rooftop Solar project

Waiting on Award Notice:

- FEMA Hazard Mitigation Program – Requested \$1.1M for the Waterway Boulevard Multi Use Path Elevation project. City expects the award of 90% of costs to be awarded in first quarter of 2024.

Requested:

FY25 State Budget Allocation

- Stormwater infrastructure improvements - \$1.5M
- Beach Nourishment - \$2.5M
- Emergency Beach Access at IOP County Park - \$250K
- Beach Access Improvements/Boardwalks - \$1M

In process:

- 2024 FEMA Port Security Grant Marine Rescue and Firefighting Boat
- Charleston County Transportation Committee (CTC) “C” Fund Projects for crosswalks improvements and resurfacing Ocean Blvd between 10th and 14th
- Police Officer Wellness App focused on mental health for officers and family and program for police department to become trained in Trauma-Informed Practices - \$30K

City of Isle of Palms
Summary of FY25 Budget

	General Fund	Capital Proj Fund	Muni Atax Fund	Hosp Tax Fund	State Atax Fund	Beach Preserve Fund	All Other Funds (incls Disaster Recovery)	Marina Fund <i>Illustrative Only</i> NOTE 1	Total Fund Balance & Net Position
REVENUES									
PROPERTY & LOCAL OPT TAXES	6,413,351								6,413,351
LICENSES & PERMITS	6,448,282								6,448,282
TOURISM REVENUES	186,712		2,276,828	1,310,168	3,121,254	1,614,390			8,509,351
ALL OTHER REVENUES (NOTE 2)	2,325,177	2,730,870	194,735	95,316	636,523	967,451	420,941	579,637	7,950,650
PROPOSED 15% BUILDING PERMITS (NOTE 7)	84,175								
PROPOSED 10% BUSINESS LICENSES (NOTE 7)	193,940								
TOTAL REVENUES	15,651,637	2,730,870	2,471,563	1,405,484	3,757,777	2,581,840	420,941	579,637	29,321,634
EXPENSES									
PERSONNEL EXPENSES	11,337,774	-	-	-	-	-	-	-	11,337,774
OPERATING EXPENSES	3,698,890	468,164	417,700	442,300	1,308,889	1,037,500	256,070	392,935	8,022,448
CAPITAL EXPENSES	120,000	774,200	529,000	294,500	601,671	765,000	127,000	466,000	3,677,371
DRAINAGE EXPENSES	-	1,280,000	195,804	-	570,000	-	-	-	2,045,804
DEBT SERVICE EXPENSES	882,811	-	93,957	214,937	91,915	-	-	333,854	1,617,474
TOTAL EXPENSES	16,039,474	2,522,364	1,236,461	951,737	2,572,475	1,802,500	383,070	1,192,789	26,700,871
NET TRANSFERS	665,953	1,785,787	(1,114,195)	(528,642)	(1,450,294)	-	-	641,391	(0)
INCR/(DECR) IN FUND BALANCE	278,115	1,994,293	120,907	(74,896)	(264,992)	779,340	37,871	28,239	2,898,878
		NOTE 3	NOTE 4	NOTE 5	NOTE 6			NOTE 1	
FY25 PROJECTED BEG FUND BAL	6,292,450	11,804,248	3,991,082	1,114,047	4,642,873	8,789,705	3,508,639	1,793,168	41,936,210
FY25 PROJECTED END FUND BAL	6,570,565	13,798,541	4,111,989	1,039,151	4,377,881	9,569,045	3,546,510	1,821,406	44,835,088
PROPOSED BUILDING PERMITS & BUSINESS LICENSES	(278,115)								

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

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

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

City of Isle of Palms
Summary of FY25 Budget

General Fund	Capital Proj Fund	Muni Atax Fund	Hosp Tax Fund	State Atax Fund	Beach Preserve Fund	All Other Funds (incls Disaster Recovery)	Marina Fund <i>Illustrative Only</i> NOTE 1	Total Fund Balance & Net Position
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original \$1.1M submitted, and the completion of the FEMA Flood Mitigation project (\$325K).

NOTE 4: The Municipal Accommodations Tax Fund Balance expenses is 1/3 cost of the Rescue boat (\$100K), 19% cost of the playground equipment (\$57.6K) and Marina -Pubic Greenspace (\$50K), Parking lot (\$75K) and 1/2 of T-dock repairs (\$83K) and transfers to General Fund.

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

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

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

RECONCILE FY25 BUDGET DRAFT #1 TO DRAFT #2:

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

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

CHANGES TO EXPENDITURES - (Increase)/Decrease:

Added Fire Alarm Monitoring RD	(1,000)								(1,000)
Assumes City Hall debt service in FY26		666,667	666,667		666,667				2,000,000
Correction to Tourism Promotion Expense					(360)				(360)
Reallocated Playground Cost to Rec Building Fund		41,667	41,667		41,667		(125,000)		1
Debt Service Corrections	(156)								(156)

City of Isle of Palms
Summary of FY25 Budget

	General Fund	Capital Proj Fund	Muni Atax Fund	Hosp Tax Fund	State Atax Fund	Beach Preserve Fund	All Other Funds <small>(incls Disaster Recovery)</small>	Marina Fund <i>Illustrative Only</i> NOTE 1	Total Fund Balance & Net Position
Fund Balance reflected by net change in FY24 Revenue and Expense forecast	115,379		23,475	25,591	35,830		30,143	27,510	257,928
Removed Deferred cost from forecast (\$325K FEMA Mitigation), City Hall \$709K, Waterway \$685K, \$1M drainage project.		2,719,000							2,719,000
Removed Deferred cost from forecast City Hall \$291K and Underground Lines \$75K			366,000						366,000
Removed Deferred cost from forecast Waterway \$415K					415,000				415,000
Fund Balance reflected by net change in FY24 Revenue and Expense forecast. Grant rec'd for beach erosion						861,271			861,271
CHANGES TO TRANSFERS IN AND (OUT):									0
Change in Transfer	5,445	(5,445)							0

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

RECONCILE FY25 BUDGET DRAFT #2 TO DRAFT #3:

DRAFT #2 ENDING FUND BAL -

CHANGES TO REVENUES:

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

City of Isle of Palms
Summary of FY25 Budget

General Fund	Capital Proj Fund	Muni Atax Fund	Hosp Tax Fund	State Atax Fund	Beach Preserve Fund	All Other Funds (incls Disaster Recovery)	Marina Fund <i>Illustrative Only</i> NOTE 1	Total Fund Balance & Net Position
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CHANGES TO EXPENDITURES - (Increase)/Decrease:

Add provision for VC3 IT budget	(50,000)							(50,000)
Correct Recreation Dept percentage paid to Instructors & associated payroll cost	(9,944)							(9,944)
Calculation correction general government IT budget	(1,533)							(1,533)
Cost adjustment for Council's Ipads		(2,400)						(2,400)
Add provision for designing & planning cost for City Hall		(83,333)	(83,333)	(83,333)				(250,000)
Increase Public Works Vehicle Maintenance	(6,000)							(6,000)
Removed pour and play surface flooring from playground cost		67,333	67,333	67,333				201,999
Reallocated Playground Cost to Rec Building Fund						(2,000)		(2,000)
								0

CHANGES TO TRANSFERS:

(Increase)/Decrease Transfer Out to Capital Projects Fund	63,476	(63,476)						0
								0

DRAFT #3 ENDING FUND BAL	5,174,093	13,165,258	4,183,840	991,145	4,348,786	9,608,286	3,549,568	1,817,564	42,838,541
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RECONCILE FY25 BUDGET DRAFT #3 TO DRAFT #4:

INCREASED (DECREASED) FY24 REVENUE FORECAST	1,118,356	7,151	(25,597)	24,847	15,607	(21,293)	(387)	1,921	1,120,605
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City of Isle of Palms
Summary of FY25 Budget

General Fund	Capital Proj Fund	Muni Atax Fund	Hosp Tax Fund	State Atax Fund	Beach Preserve Fund	All Other Funds <small>(incls Disaster Recovery)</small>	Marina Fund <i>Illustrative Only</i> NOTE 1	Total Fund Balance & Net Position
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CHANGES TO REVENUES:

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

CHANGES TO EXPENDITURES - (Increase)/Decrease:

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

CHANGES TO TRANSFERS:

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

DRAFT #4 ENDING FUND BAL

	6,292,451	13,798,541	4,111,989	1,039,151	4,377,880	9,569,045	3,546,510	1,821,406	44,556,974
check to this workbook	6,292,450	13,798,541	4,111,989	1,039,151	4,377,881	9,569,045	3,546,510	1,821,406	44,556,974
	1	0	0	(0)	(0)	(0)	0	(0)	0

**City of Isle of Palms
Tourism Funds FY25 Budget**

<u>DEPARTMENT/CATEGORY</u>	<u>MUNICIPAL ACCOMMODATIONS TAX</u>	<u>STATE ACCOMMODATIONS TAX</u>	<u>HOSPITALITY TAX</u>	<u>TOTAL TOURISM</u>
REVENUE	\$2,471,563	\$3,757,777	\$1,405,484	\$7,634,823
EXPENSE				
Debt Service	93,957	91,915	214,937	400,809
Operating Expenses	417,700	1,338,389	471,800	2,227,889
Capital Outlay	529,000	1,142,171	265,000	1,936,171
Drainage	195,804	0	0	195,804
	<u>\$ 1,236,461</u>	<u>\$ 2,572,475</u>	<u>\$ 951,737</u>	<u>\$ 4,760,673</u>
NET INCOME/(EXPENSE)	<u>\$1,235,102</u>	<u>\$1,185,302</u>	<u>\$453,746</u>	<u>\$2,874,151</u>
FUND BALANCE				
Beginning Fund Balance (Forecast)	\$3,991,082	4,642,873	\$1,114,047	\$9,748,002
Transfer In	\$0	\$0	\$0	\$0
Transfer Out	(\$1,114,195)	(1,450,294)	(\$528,642)	(\$3,093,131)
Transfer Out				
3 Firefighters	303,043			
3 Police Officers	293,121			
1/2 Public Workers Fuel	47,500			
Public Works Temp Labor	124,000			
1 Public Works CDL Driver	88,531			
1/2 Marina T-Dock Improvements	83,000			
1/3 Marina Green Space	50,000			
Marina Maintenance	50,000			
1/2 Marina Resurface Parking Lot	75,000			
Public Relations & Tourism Coordinator		39,744		
3 Firefighters		273,875		
3 Paramedics		313,364		
2 Police Officers		199,145		
BSOs and Marina Parking Attendant		35,693		
Police Overtime (Portion)		20,000		
Front Beach Restroom Attendant		28,367		
STR Coordinator		74,769		
1 Code Enforcement Officer		78,947		
75% Marina Debt Service		250,391		
Beach Run Sponsorship		3,000		
1/2 Marina T-Dock Improvements		83,000		
1/3 Marina Green Space		50,000		
2 Firefighters			177,955	
1/2 Fire Inspector			54,558	
2 Police Officers			218,307	
1 Public Works CDL Driver			77,822	
Net Income/Expense	<u>\$1,235,102</u>	<u>\$1,185,302</u>	<u>\$453,746</u>	<u>\$2,874,151</u>
Ending Fund Balance	<u>\$4,111,989</u>	<u>\$4,377,881</u>	<u>\$1,039,151</u>	<u>\$9,529,021</u>

Isle of Palms FY 2025 Budget Summary
By Department Spend, Source Fund and ATAX Contribution
Draft for Discussion - As of 5/8/2024

Draft 4

CITY OF ISLE OF PALMS DEPARTMENTAL SPEND

DEPARTMENT/CATEGORY

GENERAL FUND MUNI ATAX STATE ATAX HTAX CAPITAL PROJECTS BEACH MGMT ALL OTHER MARINA ENTERPRISE TOTAL ALL SPEND % of TOTAL EXPENSE

REVENUE \$15,373,522 \$2,471,563 \$3,757,777 \$1,405,484 \$2,730,870 \$2,581,840 \$420,941 \$579,637 \$29,321,634

EXPENSE BY DEPARTMENT

Mayor & Council	\$ 145,243							\$145,243	0.6%	
General Government	\$ 2,609,201	\$ 251,733	\$ 210,933	\$ 165,091	\$ 467,005	\$ 13,000		\$3,716,964	14.1%	
Charleston Visitor Bureau			\$ 979,259					\$979,259	3.7%	
Police/BSO	\$3,759,835	\$138,000	\$107,921	\$155,346	\$148,750	\$6,700		\$4,316,552	16.4%	
Fire	\$5,384,676	\$276,957	\$245,165	\$197,500	\$278,410	\$219,370		\$6,602,078	25.1%	
Public Works	\$1,894,013	\$351,304	\$577,500	\$363,800	\$1,367,040			\$4,553,657	17.3%	
Building and Planning	\$591,963				\$14,472			\$606,435	2.3%	
Recreation	\$1,268,376	\$106,667	\$74,167	\$60,000	\$246,686	\$144,000		\$1,899,896	7.2%	
Judicial	\$386,168							\$386,168	1.5%	
Front Beach Mgmt. & Facilities	\$0	\$111,800	\$377,530	\$10,000				\$499,330	1.9%	
Beach Restoration						\$1,802,500		\$1,802,500	6.9%	
Marina							\$805,649	\$805,649	3.1%	
	<u>\$ 16,039,474</u>	<u>\$ 1,236,461</u>	<u>\$2,572,475</u>	<u>\$951,737</u>	<u>\$2,522,364</u>	<u>\$1,802,500</u>	<u>\$383,070</u>	<u>\$805,649</u>	<u>\$26,313,731</u>	<u>100.0%</u>

NET INCOME/(EXPENSE) (\$665,953) \$1,235,102 \$1,185,302 \$453,746 \$208,506 \$779,340 \$37,871 (\$226,012) \$3,007,903

FUND BALANCE RECONCILIATION

Beginning Fund Balance (Forecast)	\$6,292,450	\$3,991,082	\$4,642,873	\$1,114,047	\$11,804,248	\$8,789,705	\$3,508,639	\$7,957,990	\$48,101,033
Transfer In	\$2,451,740	\$0	\$0	\$0	\$1,785,787	\$0	\$3,000	\$641,391	\$4,881,919
Transfer Out	(\$1,785,787)	(\$1,114,195)	(\$1,450,294)	(\$528,642)	\$0	\$0	(\$3,000)	\$0	(\$4,881,919)
Net Income/Expense	(\$665,953)	\$1,235,102	\$1,185,302	\$453,746	\$208,506	\$779,340	\$37,871	(\$226,012)	\$3,007,903
Ending Fund Balance	<u>\$6,292,450</u>	<u>\$4,111,989</u>	<u>\$4,377,881</u>	<u>\$1,039,151</u>	<u>\$13,798,541</u>	<u>\$9,569,045</u>	<u>\$3,546,510</u>	<u>\$8,373,369</u>	<u>\$51,108,936</u>

Ending Fund Balance Excluding Marina
Marina Ending Cash Balance
Illustrative Fund Balance Per Council Presentation

\$42,735,567
\$1,821,406
\$44,556,974

% Funded By Muni & State ATAX	
	0.0%
	12.4%
	100.0%
	5.7%
	7.9%
	20.4%
	0.0%
	9.5%
	0.0%
	98.0%
	0.0%
	0.0%
	14.5%
	11.2%
	9.7%
	14.0%
All - In ATAX Funding %	24.2%

Muni & State Ataxes

Excl. CVB

% of total City expense covered by Muni and State Ataxes

Excl. CVB 30% Promotion

City of Isle of Palms

FY25 Budget with Forecasts for FY26 - FY29

Draft 4

Page #s

SUMMARY SCHEDULES

Summary of Key Budget Initiatives	2
Summary of Personnel Costs and FTEs	3
Budget Summary - All Funds	4 - 5
Historical & Forecasted Results Bar Chart	6-7

BY FUND

Fund #

General Fund	10	8 - 16
Capital Projects Fund	20	17 - 19
Municipal Accommodations Tax Fund	30	20 - 22
Hospitality Tax Fund	35	23 - 24
State Accommodations Tax Fund	50	25 - 26
Beach Preservation Fee Fund	58	27
Disaster Recovery Reserve Fund	60	28
Fire Dept 1% Fund	40	28
Victims Assistance Fund	64	29
Recreation Building Fund	68	29
Marina Fund	90	30-31

BY DEPARTMENTAL FUNCTION

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

CAPITAL PROJECTS FY25 BY FUNDING SOURCE	32 - 39
CAPITAL PROJECTS 10-YR PLAN	40 - 50
DEBT ANALYSIS	51
MILLAGE ANALYSIS	52

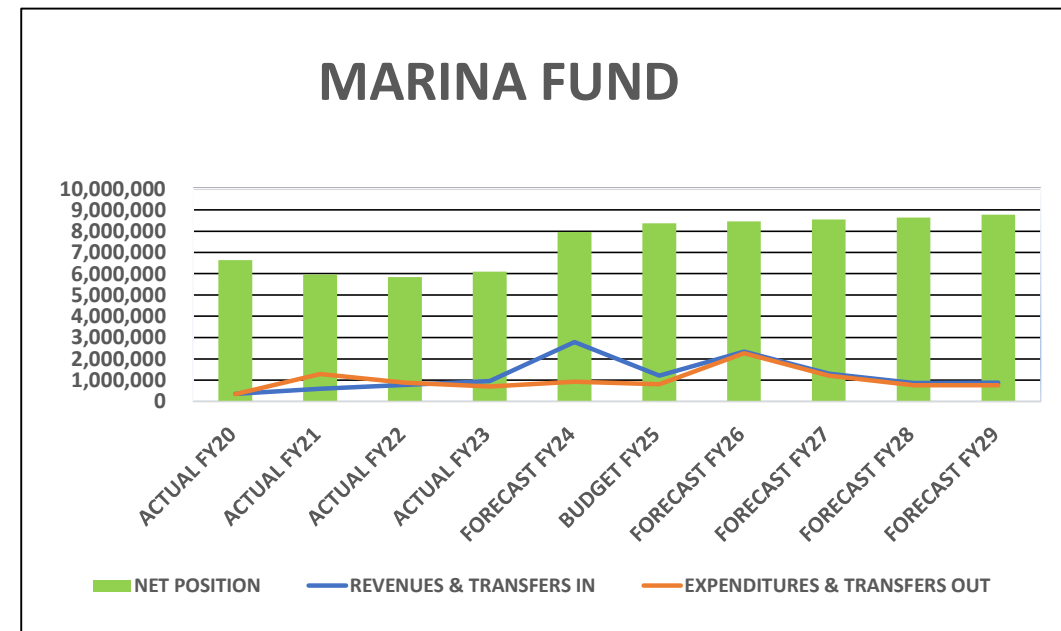
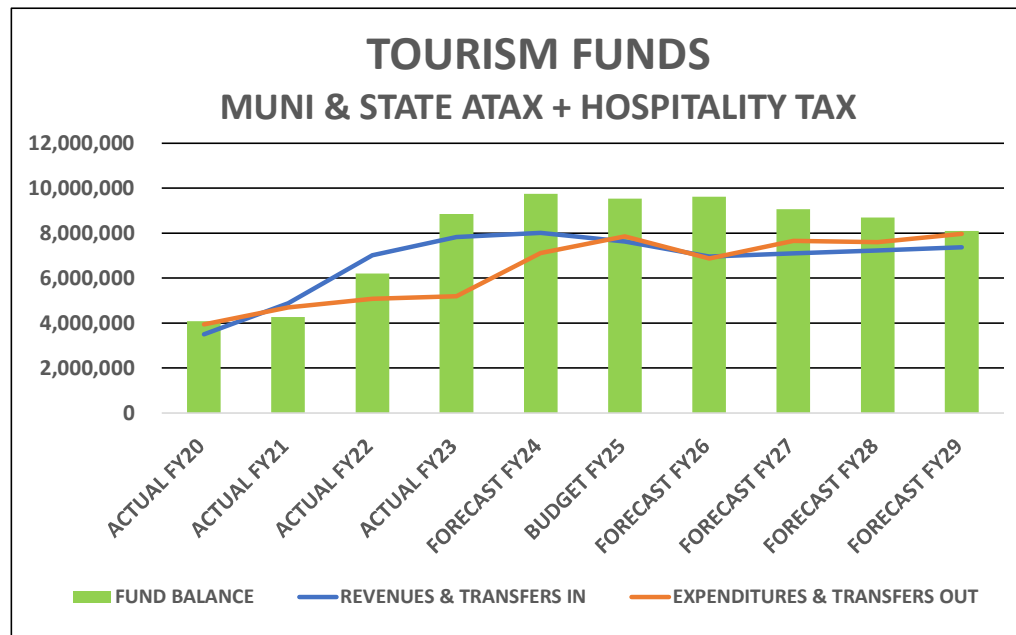
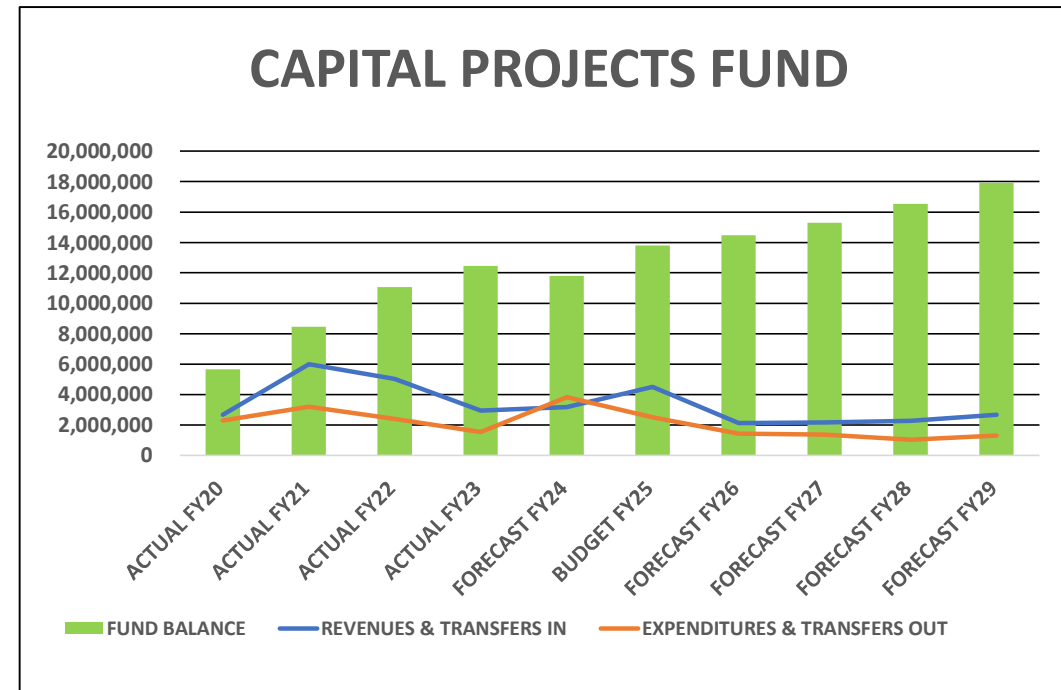
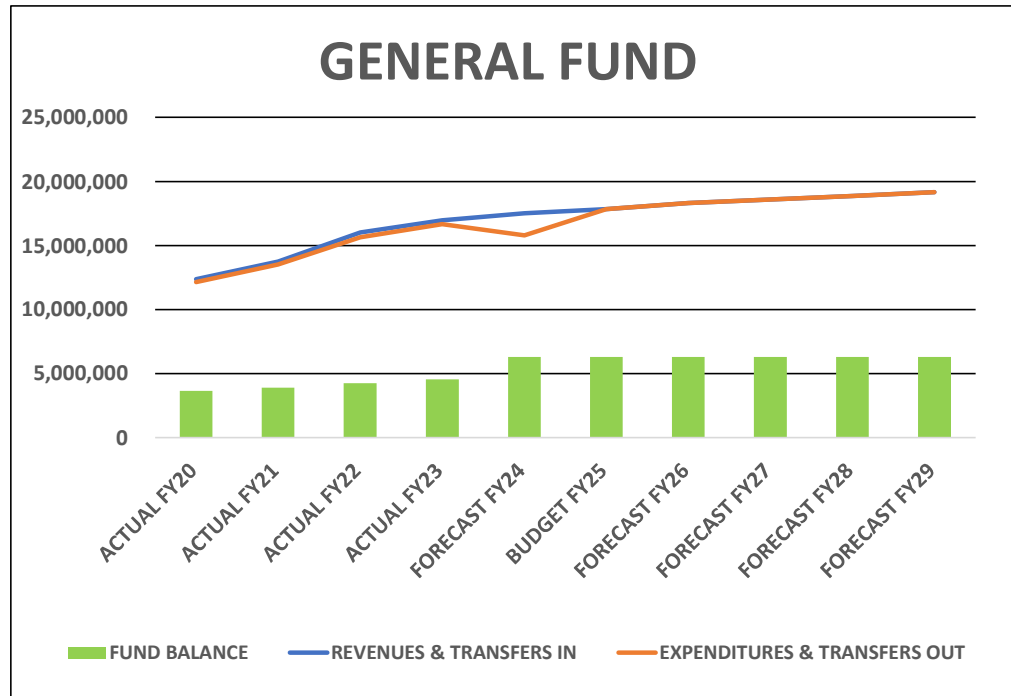
SUMMARY OF KEY BUDGET INITIATIVES

BUDGET INITIATIVES INCLUDED		HOW IS IT FUNDED?
1	\$325,200 remaining portion of FEMA Flood Mitigation project on Forest Trail	Fully funded by grant funds.
2	\$300,000 for Rescue Boat (25% City 75% FEMA Grant)	City's portion of Rescue Boat funded by Municipal Fund \$100,000, Hospitality Fund \$100,000 and State Accommodations Fund \$100,000.
3	\$2,045,804 for drainage projects identified by the Comprehensive Drainage Plan.	Funded by Capital Fund-Approximately \$100,000 for general drainage small projects, \$250,000 Design & Permitting for drainage improvement of Palm Blvd between 38th and 41st (funded by \$1.1M ARP received in FY22 capital fund), \$195,804 repeat drainage work, and \$1,500,000 Waterway Blvd Multi-use path elevation. (City seeking grant for Waterway Blvd Project, budget assumes 90% of original \$1.1M in grant revenue)
4	\$300,000 Playground Equipment 5-12 Big Toy & 2-5 year old Toddler Toy. Proposed to used \$127,000 of Recreation Building Fund.	Funded by Recreation Building Fund \$127,000, Municipal Fund \$57,667, Capital Fund \$57,667 and State Accommodations Fund \$57,667.
5	\$40,000 Recreation Department Ford Truck	Municipal Accommodations Tax Fund
6	\$32,000 Recreation Department Flooring High Tide Room	Capital Project Fund
7	\$170,000 Resurface city-owned portion of Ocean Blvd & repair sidewalks on Ocean Blvd between 10th and 14th	State Accommodations Tax
8	\$165,000 Police Department SUV	Tourism Funds
9	\$35,000 Public Safety Training Room Technologies	Hospitality Tax Fund
10	\$190,000 Public Safety Building & Fire Station #2 Access Control System	Tourism Funds
11	\$765,000 Beach Maintenance ADA beach access, improve emergency vehicular access and mobi mats	Beach Preservation Fee Fund \$500,000 for ADA walkover funded by SCPRT State Grant received in FY24.
12	\$365,000 Beach Maintenance Design & permitting related to next large scale off-shore project	Beach Preservation Fee Fund
13	\$400,000 USACE Breach Inlet Project	Beach Preservation Fee Fund
14	\$187,5000 Shoal Management Wild Dunes (25%, cost shared with WDCA)	Beach Preservation Fee Fund
15	\$150,000 to resurface City's portion of reconfig Parking Lot at the Isle of Palms Marina.	Marina and Municipal Accommodations Tax Funds
16	\$166,000 to improve the T-dock at the Isle of Palms Marina.	State and Municipal Accommodations Tax
17	\$150,000 for public green space around new public dock at Isle of Palms Marina.	Marina and Tourism Funds
18	\$75,000 for undergrounding electrical lines	Municipal Accommodations Tax Fund. The City's contribution will be matched by another \$75,000 from Dominion Energy Company.
19	\$100,000 to add 96 Gallon Carts for side loader	General Fund Garbage Carts and Procurements
20	\$50,000 Mini Track Excavator	Capital Project Fund
21	\$2,451,740 transferred into the General Fund from the Tourism Funds	7 Police Officers, 1 Police Code Enforcement, a portion of Police OT, 8 Firefighters, 50% of Fire Inspector, 3 Paramedics, BSOs, 50% of Public Works Temp Labor and Fuel, 2 CDL Drivers, Part-Time restroom attendant, a portion of the Public Relations/ Media coordinator, and STR Coordinator. FY25 transfers increased from FY24 \$1,515,634
22	\$1,785,787 transferred from the General Fund in the Capital Projects Fund	For current and future capital projects

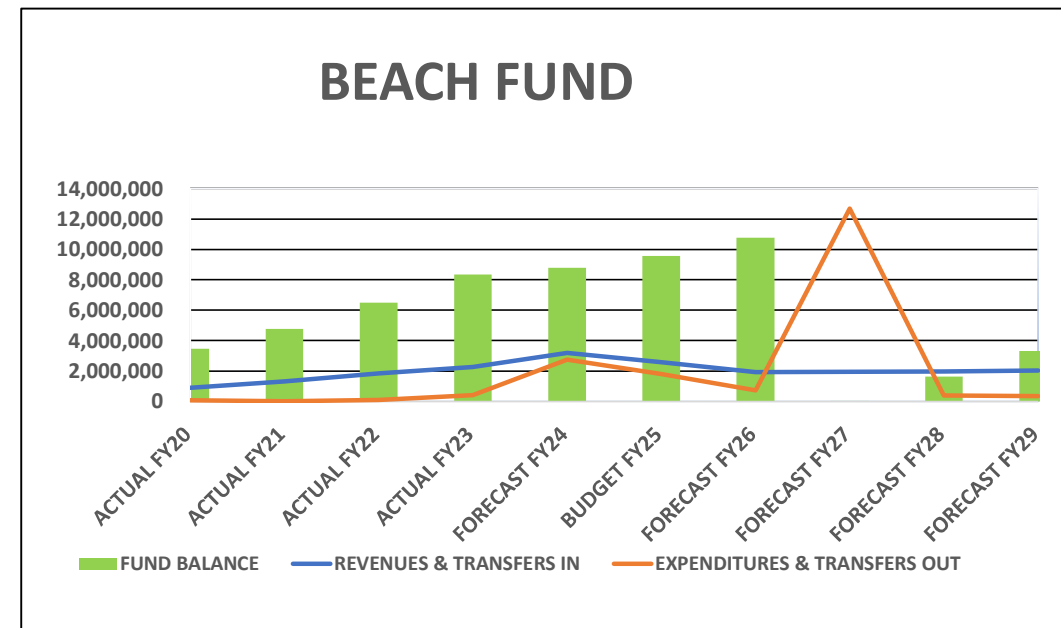
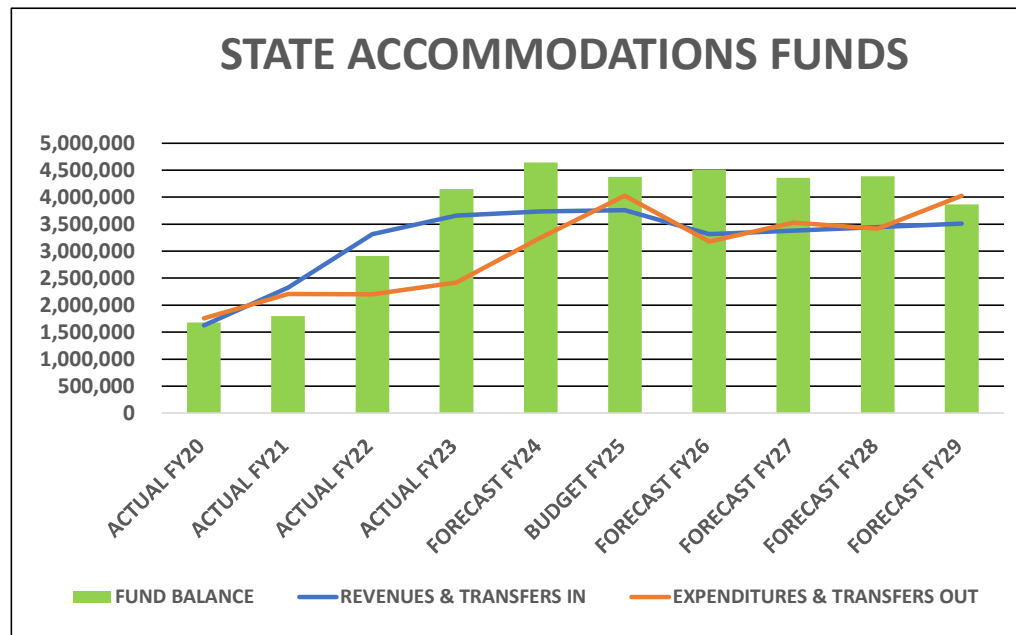
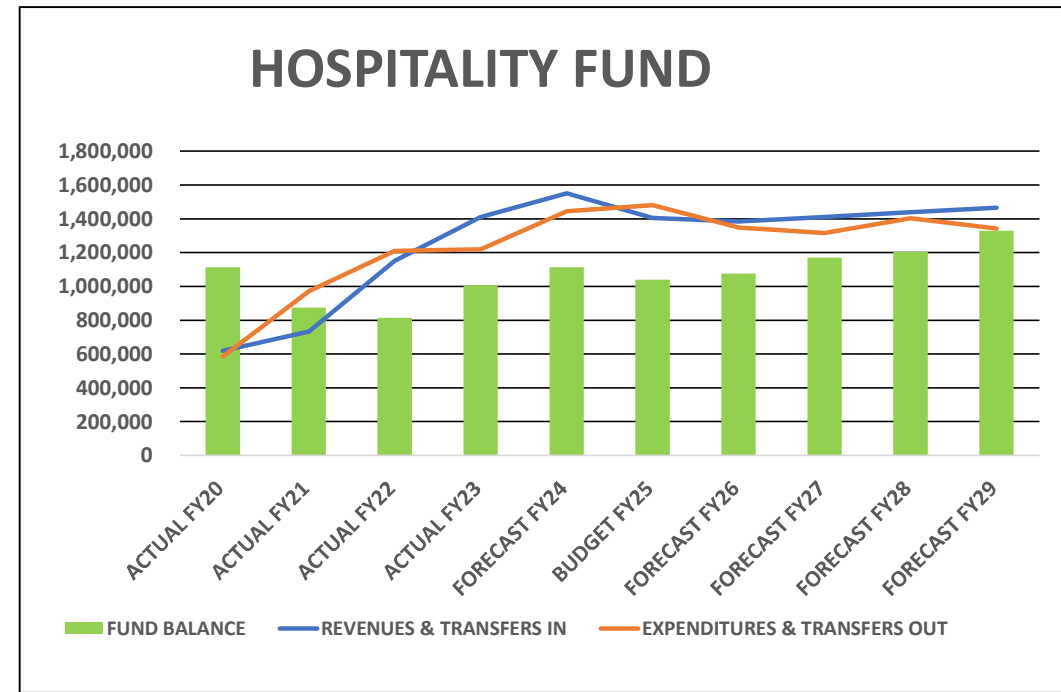
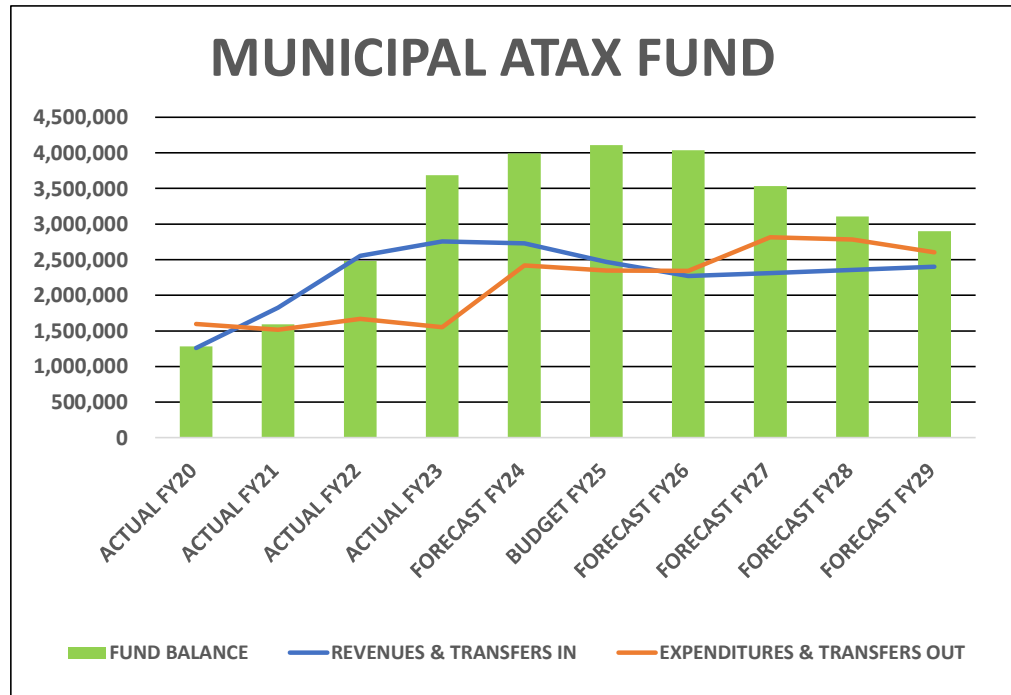
	A	B	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X
1	Draft 4	CITY OF ISLE OF PALMS GENERAL FUND															
2	GL Number	Description	ACTUAL FY20	ACTUAL FY21	ACTUAL FY22	ACTUAL FY23	BUDGET FY24	YTD As Of 12/31/2023 (6 MOS)	Jan-Dec 2023 (12 MOS)	FORECAST FY24	INCREASE/ (DECR) FROM FY24 BUDGET	BUDGET FY25	INCREASE/ (DECREASE) FROM FY23 BUDGET	FORECAST FY25	FORECAST FY26	FORECAST FY27	FORECAST FY28
3																	
4	SUMMARY OF PERSONNEL COSTS AND FTES																
5																	
6																	
7	TOTAL GENERAL FUND EXPENDITURES		10,314,457	11,126,105	12,019,226	14,088,704	14,412,821	7,006,182	14,129,027	14,733,802	320,981	16,039,474	1,626,654	16,525,982	16,750,391	16,946,933	16,818,819
8	TOTAL CITY WIDE EXPENDITURES		16,413,712	19,383,751	19,413,722	20,789,803	27,026,254	11,343,222	21,896,292	25,919,748	(1,106,505)	26,313,731	(712,523)	25,245,725	36,557,972	23,972,134	24,341,993
9																	
10	SALARIES & WAGES		4,630,169	4,787,160	5,071,643	5,950,690	5,906,861	2,811,844	5,613,739	5,927,007	20,146	6,650,692	743,831	6,830,656	7,015,503	7,205,365	7,394,114
11	OVERTIME		552,680	515,719	532,521	580,586	559,979	318,374	614,999	614,316	54,337	643,398	83,419	661,790	680,181	699,085	718,516
12	PARTTIME		268,838	295,032	269,893	345,514	445,300	209,398	429,437	433,028	(12,272)	365,264	(80,036)	447,634	448,299	448,982	449,681
13	SUBTOTAL SALARIES & WAGES		5,451,686	5,597,911	5,874,057	6,876,790	6,912,140	3,339,616	6,658,174	6,974,351	62,211	7,659,354	747,214	7,940,080	8,143,983	8,353,432	8,562,312
14	% INCREASE FROM PRIOR YEAR		-0.1%	3%	5%	17%	18%	-52%	99%	19%		11%		4%	3%	3%	3%
15	% OF TOTAL GENERAL FUND EXPENDITURES		53%	50%	49%	49%	48%	48%	47%	47%		48%		48%	49%	49%	51%
16	% OF CITY WIDE EXPENDITURES		33%	29%	30%	33%	26%	29%	30%	27%		29%		31%	22%	35%	35%
17																	
18	FICA		404,699	422,251	440,611	514,688	528,779	249,819	497,910	532,758	3,979	585,941	57,162	607,416	623,015	639,038	655,017
19	RETIREMENT		852,571	869,570	962,648	1,213,428	1,318,882	632,873	1,242,664	1,337,301	18,420	1,486,153	167,271	1,533,845	1,575,255	1,617,795	1,660,196
20	GROUP HEALTH		778,285	794,816	792,064	822,330	1,029,126	471,288	909,501	1,041,908	12,782	1,263,985	234,859	1,333,504	1,386,844	1,442,318	1,500,010
21	WORKERS COMP		179,520	182,544	242,595	286,292	302,817	226,933	353,739	324,512	21,695	342,342	39,525	350,900	359,673	368,665	377,881
22	UNEMPLOYMENT		3,000	1,994	-	-	-	-	-	-	-	-	-	-	-	-	-
23	SUBTOTAL FRINGES		2,218,075	2,271,175	2,437,918	2,836,738	3,179,604	1,580,913	3,003,813	3,236,479	56,876	3,678,420	498,816	3,825,665	3,944,787	4,067,815	4,193,104
24	% INCREASE FROM PRIOR YEAR		2.4%	2%	7%	16%	30%	-50%	90%	33%		16%		4%	3%	3%	3%
25	% OF SALARIES & WAGES		41%	41%	42%	41%	46%	47%	45%	46%		48%	67%	48%	48%	49%	49%
26	% OF TOTAL GENERAL FUND EXPENDITURES		22%	20%	20%	20%	22%	23%	21%	22%		23%	31%	23%	24%	24%	25%
27	% OF CITY WIDE EXPENDITURES		14%	12%	13%	14%	12%	14%	14%	12%		14%	-70%	15%	11%	17%	17%
28																	
29	TOTAL PERSONNEL COSTS		7,669,761	7,869,086	8,311,975	9,713,528	10,091,744	4,920,529	9,661,987	10,210,831	119,087	11,337,774	1,246,030	11,765,745	12,088,770	12,421,247	12,755,416
30	% INCREASE FROM PRIOR YEAR		1%	3%	6%	17%	21%	-51%	96%	23%		12%		4%	3%	3%	3%
31	% OF TOTAL GENERAL FUND EXPENDITURES		74%	71%	69%	69%	70%	70%	68%	69%		71%		71%	72%	73%	76%
32	% OF CITY WIDE EXPENDITURES		47%	41%	43%	47%	37%	43%	44%	39%		43%		47%	33%	52%	52%
33																	
34	# OF FULL-TIME EMPLOYEES		92	91	92	95	92	92	92	92.5		99.0		102	102	102	102
35	SALARY & WAGES FTE*		56,335	58,273	60,915	68,750	70,292	34,024	67,704	70,717		73,678		73,455	75,448	77,495	79,536
36	FRINGE FTE*		22,624	22,936	24,618	29,000	33,474	16,662	31,620	34,466		39,166		40,632	41,900	43,210	44,059
37	TOTAL (FULLY LOADED) FTE*		78,960	81,210	85,532	97,751	103,766	50,686	99,323	105,183		112,844		114,087	117,348	120,705	123,595
38																	
39	* Does not include wages or fringes for Mayor & Council or Part-time Employees with regular schedules less than 30 hours per week.																

	A	B	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X
1	Draft 4	CITY OF ISLE OF PALMS SUMMARY OF ALL FUNDS															
2	Fund Number	Description	ACTUAL FY20	ACTUAL FY21	ACTUAL FY22	ACTUAL FY23	BUDGET FY24	YTD As Of 12/31/2023 (6 MOS)	Jan-Dec 2023 (12 MOS)	FORECAST FY24	INCREASE/ (DECR) FROM FY24 BUDGET	BUDGET FY25	INCREASE/ (DECREASE) FROM FY24 BUDGET	FORECAST FY26	FORECAST FY27	FORECAST FY28	FORECAST FY29
46	60 DISASTER	REVENUES	164,138	16,750	49,327	119,841	74,000	84,877	160,766	165,898	91,898	165,898	91,898	82,949	82,949	82,949	82,949
47	RECOVERY FUND	EXPENDITURES	43,890	-	-	111,854	13,000	905	1,510	13,000	-	13,000	-	13,000	13,000	13,000	13,000
48		TRANSFERS IN	91,032	-	180,000	103,022	-	-	103,022	-	-	-	-	-	-	-	-
49		TRANSFERS OUT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50		NET	211,280	16,750	229,327	111,009	61,000	83,972	262,278	152,898	91,898	152,898	91,898	69,949	69,949	69,949	69,949
51																	
58	64 VICTIMS	REVENUES	5,153	10,942	11,739	14,867	10,000	5,573	13,714	14,748	4,748	13,856	3,856	10,000	10,000	10,000	10,000
59	FUND	EXPENDITURES	4,355	1,424	14,769	8,296	6,700	10,425	11,087	14,975	8,275	6,700	-	7,700	7,700	7,700	7,700
60		TRANSFERS IN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61		TRANSFERS OUT	-	-	(3,475)	(3,510)	(3,000)	-	(3,510)	(3,000)	-	(3,000)	-	(3,000)	(3,000)	(3,000)	(3,000)
62		NET	797	9,518	(6,505)	3,060	300	(4,852)	(883)	(3,227)	(3,527)	4,156	3,856	(700)	(700)	(700)	(700)
63																	
70	68 REC	REVENUES	14,792	7,106	17,604	22,517	21,250	16,806	20,966	21,679	429	21,744	494	15,000	15,000	15,000	15,000
71	BUILDING	EXPENDITURES	5,168	4,015	11,871	11,343	17,000	4,547	11,354	17,000	-	144,000	127,000	15,000	15,000	15,000	15,000
72	FUND	TRANSFERS IN	3,000	3,000	3,000	3,000	3,000	-	3,000	3,000	-	3,000	-	3,000	3,000	3,000	3,000
73		TRANSFERS OUT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74		NET	12,624	6,091	8,733	14,174	7,250	12,258	12,612	7,679	429	(119,256)	(126,506)	3,000	3,000	3,000	3,000
75																	
76	90 MARINA	REVENUES	299,122	354,758	524,728	705,929	441,000	394,779	503,107	601,451	160,451	579,637	138,637	2,050,258	559,615	569,160	578,895
77	FUND	EXPENDITURES	343,965	1,286,417	884,115	706,161	926,739	402,437	661,421	927,037	298	805,649	(121,090)	2,268,855	1,218,051	767,217	761,147
78		TRANSFERS IN	53,454	249,770	249,920	250,419	2,185,370	-	250,419	2,185,370	-	641,391	(1,543,979)	299,864	750,006	300,051	299,999
79		TRANSFERS OUT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80		NET	8,611	(681,889)	(109,467)	250,187	1,699,631	(7,658)	92,105	1,859,785	160,154	415,379	(1,284,252)	81,267	91,571	101,994	117,746
81																	
82	TOTAL	REVENUES	17,508,861	23,263,835	26,181,778	27,362,570	26,434,885	9,562,515	27,710,667	30,372,018	3,937,133	29,321,634	2,886,749	27,378,995	26,244,138	26,615,629	26,993,584
83	ALL FUNDS	EXPENDITURES	16,413,712	19,383,751	19,413,722	20,789,803	27,026,254	11,343,222	21,896,292	25,919,748	(1,106,505)	26,313,731	(712,523)	25,245,725	36,557,972	23,972,134	24,341,993
84		TRANSFERS IN	2,704,138	3,506,349	4,908,546	4,069,982	4,748,852	17,693	4,074,531	4,748,852	(0)	4,881,919	133,066	4,613,901	5,213,825	4,951,744	5,474,789
85		TRANSFERS OUT	(2,704,138)	(3,506,349)	(4,908,546)	(4,069,982)	(4,748,853)	(17,693)	(4,074,531)	(4,748,853)	-	(4,881,919)	(133,065)	(4,613,901)	(5,213,825)	(4,951,744)	(5,474,789)
86		NET	1,095,149	3,880,084	6,768,056	6,572,767	(591,370)	(1,780,707)	5,814,375	4,452,269	5,043,638	3,007,903	3,599,272	2,133,270	(10,313,835)	2,643,494	2,651,591
87																	
88	TOTAL UNRESTRICTED FUND BALANCES		12,117,574	15,170,624	18,371,210	20,240,063	17,872,732	1,310,009	1,071,395	21,416,339	2,810,924	23,563,530	2,810,924	24,317,035	25,194,698	26,508,122	27,968,186
89	TOTAL TOURISM FUND BALANCES		4,077,717	4,268,561	6,211,686	8,846,026	7,863,807	-	-	9,748,002	-	9,529,021	-	9,624,817	9,061,112	8,694,960	8,095,248
90	TOTAL BEACH FUND BALANCES		3,454,195	4,756,013	6,493,827	8,345,723	9,335,723	-	-	8,789,705	-	9,569,045	-	10,769,448	47,785	1,639,713	3,310,906
91	TOTAL OTHER FUND BALANCES		138,992	155,252	151,251	187,291	187,291	-	-	188,991	-	73,964	-	76,264	78,564	80,864	83,164
92	SUBTOTAL GOVERNMENTAL FUNDS		19,788,477	24,350,450	31,227,973	37,619,103	35,259,552	1,310,009	1,071,395	40,143,037	2,810,924	42,735,561	2,810,924	44,787,564	34,382,159	36,923,659	39,457,504
93																	
94	TOTAL MARINA NET POSITION		6,639,374	5,957,485	5,848,019	7,797,836	7,797,836	-	-	7,957,990	-	8,373,369	-	8,454,636	8,546,206	8,648,200	8,765,947
95	TOTAL MARINA NET POSITION LESS FIXED ASSETS (TOT NET POSITION INCLS FIXED ASSETS THAT ARE NOT PART OF THE OTHER FUND BALANCES)									1,793,168	-	1,821,406	-	1,981,533	2,146,964	2,316,818	2,496,424
96																	
97	TOTAL FUND BALANCES & NET POSITION		26,427,851	30,307,935	37,075,992	45,416,939	43,057,388	1,310,009	1,071,395	48,101,027	2,810,924	51,108,930	2,810,924	53,242,200	42,928,365	45,571,859	48,223,450

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



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



	A	B	M	N	Q	S	T	U	V	W	X
1	Draft 4	CITY OF ISLE OF PALMS GENERAL FUND									
2	GL Number	Description	ACTUAL FY23	BUDGET FY24	FORECAST FY24	BUDGET FY25	INCREASE/ (DECREASE) FROM FY24 BUDGET	FORECAST FY26	FORECAST FY27	FORECAST FY28	FORECAST FY29
3											
4											
5	GENERAL FUND REVENUES										
6	10-3100.4001	PROPERTY TAXES	4,039,999	4,061,000	4,336,509	4,336,509	275,509	4,379,875	4,423,673	4,467,910	4,512,589
7	10-3100.4002	LOCAL OPTION SALES TAX	1,184,906	1,113,000	1,195,913	1,136,117	23,117	1,158,840	1,182,017	1,205,657	1,229,770
8	10-3100.4003	PROPERTY TAX DEBT SERVICE	1,136,673	853,000	940,724	940,724	87,724	1,237,726	1,250,103	1,262,604	1,275,230
9	10-3210.4005	TELECOMMUNICATIONS LICENSES	14,180	15,000	12,084	15,000	-	15,000	15,000	15,000	15,000
10	10-3210.4006	BUSINESS LICENSES	2,295,728	1,608,000	2,581,385	2,323,247	715,247	2,346,479	2,369,944	2,393,644	2,417,580
11	10-3210.4007	INSURANCE LICENSES	929,854	820,000	986,505	996,370	176,370	1,006,333	1,016,397	1,026,561	1,036,826
12	10-3210.4008	PUBLIC UTILITIES	848,712	800,000	847,709	850,000	50,000	850,000	850,000	850,000	850,000
13	10-3210.4009	BUILDING PERMITS	923,328	845,000	569,519	569,519	(275,481)	575,214	580,966	586,776	592,644
14	10-3210.4010	ANIMAL LICENSES	-	-	-	-	-	-	-	-	-
15	10-3210.4011	RESIDENTIAL RENTAL LICENSES	1,603,408	1,431,000	1,869,052	1,682,147	251,147	1,715,790	1,750,105	1,785,107	1,820,810
16	10-3210.4013	TRANSPORT NETWORK CO FEE	14,043	10,000	16,108	12,000	2,000	12,000	12,000	12,000	12,000
17	10-3400.4075	COURT GENERATED REVENUES	239,425	275,000	299,632	300,000	25,000	300,000	300,000	300,000	300,000
18	10-3450.4106	INTERGOVERNMENT TRANSFERS	-	-	-	-	-	-	-	-	-
19	10-3450.4111	GRANT INCOME	10,413	-	-	-	-	-	-	-	-
20	10-3450.4115	STATE SHARED FUNDS	103,147	100,000	105,693	100,000	-	100,000	100,000	100,000	100,000
21	10-3450.4117	STATE SHARED FUNDS-ALCOHOL	47,000	48,000	49,800	48,000	-	48,000	48,000	48,000	48,000
22	10-3500.4501	MISCELLANEOUS	22,816	3,000	9,114	3,000	-	3,000	3,000	3,000	3,000
23	10-3500.4502	PARKING LOT REVENUES	673,699	665,000	732,003	700,000	35,000	714,000	728,280	742,846	757,703
24	10-3500.4504	SALE OF ASSETS	11,890	20,000	60,799	20,000	-	5,000	5,000	5,000	5,000
25	10-3500.4505	INTEREST INCOME	177,644	134,000	152,047	152,047	18,047	76,023	76,023	76,023	76,023
26	10-3500.4506	REC. INSTRUCTORS INCOME	201,731	200,000	236,122	220,000	20,000	224,400	228,888	233,466	238,135
27	10-3500.4507	REC. PROGRAM INCOME	82,012	90,000	98,074	90,000	-	90,000	90,000	90,000	90,000
28	10-3500.4508	RECYCLING REVENUE	-	-	-	-	-	-	-	-	-
29	10-3500.4509	KENNEL FEES	14	30	7	30	-	30	30	30	30
30	10-3500.4511	STATE ACC TAX ADMIN FEE	210,701	162,755	207,457	186,712	23,957	190,446	194,255	198,140	202,103
31	10-3500.4514	PARKING METER REVENUE	618,580	678,000	627,594	678,000	-	691,560	705,391	719,499	733,889
32	10-3500.4515	CART PURCHASE REVENUE	9,525	4,000	9,975	8,000	4,000	8,000	8,000	8,000	8,000
33	10-3500.4516	ALARM PERMIT REVENUE	-	-	-	-	-	-	-	-	-
34	10-3500.4517	BREACH INLET BOAT RAMP FEES	500	100	400	100	-	100	100	100	100
35	10-3500.4518	RESIDENTIAL PARKING GUEST BOOKS	60	150	120	-	(150)	-	-	-	-
36	10-3500.4525	TREE REPLACEMENT COLLECTIONS	38,692	6,000	58,200	6,000	-	6,000	6,000	6,000	6,000
37	10-3860.4530	SBITA FINANCING	291,322	-	-	-	-	-	-	-	-
38		TOTAL GENERAL FUND REVENUES (NO	15,730,001	13,942,035	16,002,545	15,373,522	1,431,487	15,753,816	15,943,173	16,135,362	16,330,432
39		% Increase/(Decrease) from Prior Yea	5%	8%	15%	10%		2%	1%	1%	1%

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NOTES	
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6	FY 24 forecast and FY25 budget based on last 12 months of actual receipts from Charleston County. Does not include any increase in the operating millage rate. Assessed values increased by 5.7% from FY23 to FY24.
7	FY25 budget based on 95% of most recent 12 month actual collections. Long-term forecast assumes 2% annual increase.
8	FY25 budget based most recent 12 month actual collections. (FY24 includes decrease in the debt service millage-Rec Bond matured FY23). FY26 will assume increase in debt service of one millage point.
9	FY 24 forecast and FY25 budget based 12 month actual.
10	FY24 forecast and FY25 budget estimated at 90% of last 12 months actual. Long-term forecast increases 1% annually. This revenue stream is tightly aligned with construction activity, which has been negatively impacted by higher interest rates.
11	Forecast 1% annual increases to reflect increases in insurance rates.
12	This revenue a factor of utility fees paid.
13	FY24 forecast and FY25 budget based on 85% of most recent 12 months actual. Long-term forecast increases 1% annually. This revenue stream is tightly aligned with construction activity, which has been negatively impacted by higher interest rates.
14	The City no longer requires payment for dog permits.
15	Budget based 90% of last 12 months actual. Long-term forecast increases 2% annually. In FY24 add \$100 to the cost of all short-term rental licenses (est \$178K). The additional revenue intended to offset cost of increased compliance incl 2 new employees - STR coordinator/2nd code enforcement officer.
16	Fees from Transportation fares.
17	Hard to forecast as this is a function of tickets written which is hard to predict. FY25 will be the first full year of outsourced parking.
18	
19	
20	Aid to Subdivisions from State
21	This is the Sunday alcohol license fee paid by island businesses.
22	
23	Daily rate in municipal parking lots is \$15/day on Saturday and Sunday and \$10/day Monday - Friday. FY25 Budget based on last 12 months actual. FY25 will be the first full year of outsourced parking.
24	Gov Deal sales of replacing vehicles
25	FY25 interest income based on last 12 months received. Forecast periods are 50% of FY25 Budget.
26	
27	
28	
29	
30	Follows forecast estimates for State Atax. Based on 90% of last 12 month collections.
31	Rate for street kiosks is \$2.50/hr. FY25 Budget based on last 12 months actual. FY25 will be the first full year of outsourced parking.
32	Roll Carts -scheduled to be replaced over 3 years to accommodate side loader truck
33	Alarm permits are no longer required.
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	A	B	M	N	Q	S	T	U	V	W	X
1	Draft 4	CITY OF ISLE OF PALMS GENERAL FUND									
2	GL Number	Description	ACTUAL FY23	BUDGET FY24	FORECAST FY24	BUDGET FY25	INCREASE/ (DECREASE) FROM FY24 BUDGET	FORECAST FY26	FORECAST FY27	FORECAST FY28	FORECAST FY29
3											
41	MAYOR & COUNCIL										
42	10-4010.5001	SALARIES & WAGES	17,000	17,000	17,000	17,000	-	17,000	17,000	17,000	17,000
43	10-4010.5004	FICA EXPENSE	1,071	1,301	1,301	1,301	-	1,301	1,301	1,301	1,301
44	10-4010.5005	RETIREMENT EXPENSE	263	557	557	278	(278)	3,155	3,155	3,155	3,155
45	10-4010.5006	GROUP HEALTH INSURANCE	54,550	64,862	65,837	85,551	20,689	90,257	93,867	97,621	101,526
46	10-4010.5007	WORKERS COMPENSATION	449	513	556	513	(0)	525	538	552	566
47	10-4020.5010	PRINT AND OFFICE SUPPLIES	179	2,100	2,100	1,500	(600)	1,500	1,500	1,500	1,500
48	10-4020.5014	MEMBERSHIP AND DUES	85	500	500	500	-	500	500	500	500
49	10-4020.5015	MEETINGS AND SEMINARS	20,272	17,000	17,000	17,000	-	17,000	17,000	17,000	17,000
50	10-4020.5016	VEHICLE, FUEL & OIL	-	-	-	-	-	-	-	-	-
51	10-4020.5021	TELEPHONE/CABLE	3,653	7,000	5,181	7,000	-	7,000	7,000	7,000	7,000
52	10-4020.5062	INSURANCE	172	2,500	3,001	3,100	600	3,162	3,225	3,290	3,356
53	10-4020.5079	MISC. & CONTINGENCY EXP	5,829	6,000	6,198	6,000	-	6,000	6,000	6,000	6,000
54	10-4020.5088	CITIZENS & EMPLOYEE SERVICES	1,945	5,000	5,000	5,500	500	5,500	5,500	5,500	5,500
55	SUBTOTAL MAYOR & COUNCIL		105,469	124,332	124,230	145,243	20,910	152,900	156,586	160,419	164,403
56	% Increase/(Decrease) from Prior Yea		-18%	-2%	0%	17%		5%	2%	2%	2%

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2	NOTES
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43	FICA rate is 7.65%
44	SCRS employer contribution rates are 18.56%
45	Current PEBA rates & dependent elections plus 11.8% increase on 1/1/25. In FY25 City of IOP specific experience modifier load factor decreased from 1.098 to 1.000 effective 1/1/25.
46	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.
47	
48	
49	MASC conferences and Statehouse meetings.
50	
51	Increased for cell phones for Council
52	
53	
54	Includes \$60 Thanksgiving gift card for employees
55	
56	

	A	B	M	N	Q	S	T	U	V	W	X
1	Draft 4	CITY OF ISLE OF PALMS GENERAL FUND									
2	GL Number	Description	ACTUAL FY23	BUDGET FY24	FORECAST FY24	BUDGET FY25	INCREASE/ (DECREASE) FROM FY24 BUDGET	FORECAST FY26	FORECAST FY27	FORECAST FY28	FORECAST FY29
3											
58	GENERAL GOVERNMENT										
59	10-4110.5001	SALARIES & WAGES	541,369	565,269	550,269	594,671	29,402	609,538	624,777	640,396	656,406
60	10-4110.5002	OVERTIME WAGES	611	1,383	1,383	1,816	433	1,862	1,908	1,956	2,005
61	10-4110.5003	PART-TIME WAGES	-	-	-	-	-	-	-	-	-
62	10-4110.5004	FICA EXPENSE	40,543	43,349	42,201	45,631	2,282	46,772	47,941	49,140	50,368
63	10-4110.5005	RETIREMENT EXPENSE	90,482	105,171	102,387	110,708	5,538	113,476	116,313	119,221	122,201
64	10-4110.5006	GROUP HEALTH INSURANCE	43,221	60,737	60,737	84,054	23,317	88,677	92,224	95,913	99,749
65	10-4110.5007	WORKERS COMPENSATION	3,942	5,553	6,208	5,141	(412)	5,269	5,401	5,536	5,675
66	10-4120.5009	DEBT SERVICE - PRINCIPAL	808,254	690,000	690,000	700,731	10,731	853,789	777,961	787,421	347,219
67	10-4120.5010	PRINT AND OFFICE SUPPLIES	10,237	12,000	12,000	12,000	-	12,000	12,000	12,000	12,000
68	10-4120.5011	DEBT SERVICE - INTEREST	165,853	140,307	140,307	129,029	(11,279)	202,627	174,476	147,021	119,161
69	10-4120.5013	BANK SERVICE CHARGES	10,117	11,000	11,000	11,000	-	11,000	11,000	11,000	11,000
70	10-4120.5014	MEMBERSHIP AND DUES	6,345	6,000	6,000	6,000	-	6,000	6,000	6,000	6,000
71	10-4120.5015	MEETINGS AND SEMINARS	7,855	9,500	9,500	11,000	1,500	11,000	11,000	11,000	11,000
72	10-4120.5016	VEHICLE, FUEL & OIL	4,753	3,000	4,614	5,500	2,500	5,500	5,500	5,500	5,500
73	10-4120.5020	ELECTRIC AND GAS	5,451	5,500	6,020	5,500	-	5,500	5,500	5,500	5,500
74	10-4120.5021	TELEPHONE/CABLE	10,506	10,500	10,500	10,500	-	10,500	10,500	10,500	10,500
75	10-4120.5022	WATER AND SEWER	1,489	1,900	1,900	1,900	-	1,900	1,900	1,900	1,900
76	10-4120.5024	IT EQUIP, SOFTWARE & SVCS	233,485	303,000	303,000	380,500	77,500	260,505	260,025	259,527	259,026
77	10-4120.5025	NON-CAPITAL TOOLS & EQUIPMENT	154	1,000	1,000	1,000	-	1,000	1,000	1,000	1,000
78	10-4120.5026	MAINT & SERVICE CONTRACTS	26,686	29,000	29,000	29,000	-	29,000	29,000	29,000	29,000
79	10-4120.5027	MACHINE/EQUIPMENT REPAIR	495	500	500	500	-	500	500	500	500
80	10-4120.5044	CLEANING/SANITARY SUPPLY	1,649	2,500	2,500	2,500	-	2,500	2,500	2,500	2,500
81	10-4120.5049	MEDICAL AND LAB	531	700	700	700	-	700	700	700	700
82	10-4120.5061	ADVERTISING	8,678	8,000	8,000	8,000	-	6,000	6,000	6,000	6,000
83	10-4120.5062	INSURANCE	22,901	25,500	26,983	27,600	2,100	28,152	28,715	29,289	29,875
84	10-4120.5063	RENT AND LEASES	7,146	9,000	9,000	9,000	-	9,000	9,000	9,000	9,000
85	10-4120.5064	EMPLOYEE TRAINING	14,410	63,000	63,000	128,220	65,220	37,000	37,000	37,000	37,000
86	10-4120.5065	PROFESSIONAL SERVICES	123,467	94,000	113,113	85,000	(9,000)	85,000	85,000	85,000	85,000
87	10-4120.5066	TEMPORARY LABOR	1,719	4,000	-	4,000	-	4,000	4,000	4,000	4,000
88	10-4120.5067	CONTRACTED SERVICES	44,757	149,000	149,000	149,000	-	213,000	213,000	213,000	213,000
89	10-4120.5068	ELECTION EXPENSES	711	5,000	13,477	-	(5,000)	5,000	-	5,000	-
90	10-4120.5079	MISC. & CONTINGENCY EXP	46,465	44,000	44,000	49,000	5,000	49,000	49,000	49,000	49,000
91	10-4120.5085	CAPITAL OUTLAY	128,658	-	-	-	-	-	-	-	-
92	SUBTOTAL GENERAL GOVT		2,412,941	2,409,369	2,418,300	2,609,201	199,833	2,715,768	2,629,842	2,640,519	2,191,785
93	% Increase/(Decrease) from Prior Yea		20%	29%	0%	8%		4%	-3%	0%	-17%

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2	NOTES
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59	FY25 Budget includes a 3% merit pool for adjustments effective 1/1/2025. Financial Analyst position deferred from FY24 to FY25 (6 months) . Long-term forecasts include an annual 2.5% merit pool.
60	Forecast increase is 2.5% per year
61	
62	FICA rate is 7.65%
63	SCRS employer contribution rates are 18.56%
64	Current PEBA rates & dependent elections plus 11.8% increase on 1/1/25. In FY25 City of IOP specific experience modifier load factor decreased from 1.098 to 1.000 effective 1/1/25.
65	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.
66	100% Debt service on Public Safety Building GO bond and \$3.5M Drainage Phase 3 GO Bond, 40% of debt service on Fire Station 2 GO bond. FS2 bond matures 1/1/26. Rec Bond paid off in FY23. Includes VC3 SBITA principal (\$1.7K) as defined in GASB 96. FY26+ includes 50% debt service on City Hall renovation/construction GO bond \$4M.
67	Increased for additional personnel in City Hall
68	FY26+ includes 50% debt service on City Hall renovation/construction GO Bond \$4M.
69	
70	
71	Includes SCCCMA, ICMA, MASC and BS&A conferences.
72	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.
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76	Includes City-wide VC3 contract (IT svcs, email, Microsoft licenses, security and backups - 255k) Server replacement (\$16k), workstation replacements (\$16K) and website maint (7k). Also Gen Govt Dept Timekeeping (4k), new HR software (4.5k), Citibot resident engagement AI software (11k), software for Public Relations position (10k), Adobe DC (2k), BS&A accounting software (11k), misc provision (2k), hardware replacements (8k), and Incentfit (4K). Moved VC3 SBITA to principal & interest as defined in GASB 96. FY25 also include (\$30K) placeholder for email conversion.
77	Provision for small (<\$5k) equipment as needed - does not include computer hardware that is now budgeted in new IT Equip, Software & Svcs account
78	City Hall recurring expenses for cleaning, pest control, hvac, stormwater/sol waste disp fees, pressure washing & elevator maint (\$10k), Tree Fund expenditures (\$15k only if needed), and misc provision as needed (\$3k).
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82	Covers all advertising needs of the City - public notices, employment, license renewals, etc.
83	Forecast 2% annual increase each year
84	City Hall copiers and postage meter. Timeclock rental moved to IT account
85	Incls \$5,000 for City Hall training, \$2,000 for a safety program and \$121,220 for City-wide tuition reimb program (requests received in advance from employees)
86	Incls annual audit fees (\$42k), Clerk to Council (\$25k), Flex benefits administration (\$1k), credit and background checks on new employees (\$3k), Codification updates and online searchable code (\$4k), and drug tests & misc (\$10k)
87	Provision for occasional office help in City Hall
88	Incls grant writing/mgt services (\$30k), traffic engineer consultant for traffic and transportation needs (\$30k), provision for water testing for initiatives coming from Environmental Advisory Committee (\$15k), Smart Recycling composting service (\$6k), Fisher glass recycling (\$10k), lobbyist (\$48k) and general provision if needed (\$10k).
89	Municipal elections in November of odd numbered calendar years, expense included in even numbered fiscal years
90	Provision for donations to Chaplaincy or Bird Rescue when these services are rendered to the City (\$1k), employee appreciation event (\$12k), Holiday Party (\$25k), employee engagement events and Incentfit program (\$10k) & misc (\$1k).
91	GASB 96 VC3 Software Subscription SBITA
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2	NOTES
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96	FY25 Budget 3% merit pool for adjustments effective 1/1/2025. Long-term forecasts include an annual 2.5% merit pool.
97	Approximately 7% of regular pay for officers, 12.5% for communications specialists.
98	
99	FICA rate is 7.65%
100	PORS & SCRS employer contribution rates are 21.24% & 18.56% respectively.
101	Current PEBA rates & dependent elections plus 11.8% increase on 1/1/25. In FY25 City of IOP specific experience modifier load factor decreased from 1.098 to 1.000 effective 1/1/25.
102	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.
103	
104	
105	Includes hosting of a Tri-County Police Chiefs meeting and/or the SC FBI Group
106	FY25 budget based on recent 12 months usage and an estimated \$3.449/gallon cost for marine-grade unleaded and \$3.649/gallon cost for diesel fuel.
107	Increased based on actual
108	Increased based on actual. Includes propane. Split 50/50 with Fire Dept.
109	Incls phone/internet (\$14k), cellular & data cards (\$7k), NCIC line (\$7k) and Charleston County radio fee (\$28k)
110	
111	Police timekeeping (3k) hardware repls (18k), Sonitrol alarm (1k), LawTrac software (4k), Adobe (1k), Pace scheduling module (3k), Power DMS for CALEA (2k), online investigations software (4k), NCIC software annual maint (3k), Code Enforcement Tracking software (5k), Sonitrol alarm monitoring (1k), server warranty (1k), Charleston County MDT license (2.7k) & interagency network IPS (3.7k), new IOP Police App (11k) and misc provision (2k), FY25 includes Alastar MEOC software annual (2.5K), Drone upgrade software FY26+ (\$6K)
112	Tasers and taser cartridges (tasers must be discharged twice/yr to maintain certification) (\$2k), ammunition for shooting range (\$2k), firearm replacements (\$5K) and provision for other small equipment as needed (\$5k). Reduced taser budget by \$3K due to replacement of old tasers included in capital outlay.
113	Incls IOPPD's portion of annual maintenance on Charleston County's MDT (mobile data terminal) system (\$6.5k), elevator maint contract (\$7.5k), janitorial service (\$6k), recurring expenses for pest control, hvac, County stormwater fees and fire protection sys (\$5k) and misc provision as needed (\$15k).
114	Non-building expense, blowers, sign post digger
115	Normal replacement of uniforms and new staff. FY25 includes custom badge.
116	Building cleaning supplies
117	Increased based on actual and removed the added \$2500 from FY25 added in FY24 to install a Medsafe pharmaceutical dropbox at the PSB.
118	Forecast 2% annual increase each year. Includes 1/2 cost for underground tanks insurance. Includes a \$5k provision for deductibles
119	Police copier. Timeclock rental moved to IT account
120	Increased based on actual. FY25 + forecast includes \$2,500 field training office tracking system
121	Annual CALEA continuation
122	
123	Increased to allow for increased promotional and recruitment efforts (National Night Out and Community Events)
124	Includes \$2,500 for food, vet appointment, and kennel maintenance supplies for PD K-9 program
125	
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129	FY25 Budget 3% merit pool for adjustments effective 1/1/2025. Long-term forecasts include an annual 2.5% merit pool.
130	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.
131	
132	FICA rate is 7.65%
133	PORS & SCRS employer contribution rates are 21.24% & 18.56% respectively.
134	Current PEBA rates & dependent elections plus 11.8% increase on 1/1/25. In FY25 City of IOP specific experience modifier load factor decreased from 1.098 to 1.000 effective 1/1/25.
135	Based on current SCMIT rates (including an experience modifier) and forecasted salaries. Firefighter rates decreased for calendar year 2023.
136	
137	Vector FD scheduling & training software SBITA as defined in GASB 96.
138	
139	Vector FD scheduling & training software SBITA as defined in GASB 96.
140	Int'l Assoc of Fire Chiefs, Amazon, Costco, Sams, NFPA, SCIAAI, Fire Engineering, EMS Assc, Fire Alarm
141	Added \$2,400 for Fire Marshal's attendance at State Fire Marshal Conference and State Arson Conference
142	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.
143	Increased based on actual.
144	
145	Incls phone/internet (\$26k), cellular & data cards (\$8k) and Charleston County radio fee (\$27k)
146	
147	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)
148	Provision for small (<\$5k) equipment as needed.
149	Incls elevator maint (\$6k), bay door maint (\$3k), janitorial service (\$5k), hvac maint (\$5k), recurring expenses for pest control, AED, county stormwater fees, fire suppression foam and fire protection system (\$7k) and misc provision as needed (\$15k).
150	FY25 includes \$5k for radio battery replacements
151	Increased to allow for a more professional standard among all employees and new Paramedics. Provides for quick dry summer uniforms.
152	Increased based on actual
153	Added \$30k in FY24 for paramedic supplies and continued FY25+ to maintain the paramedic program.
154	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.
155	Fire Dept copier. Timeclock rental moved to IT account
156	Increased to allow for bringing in outside trainers
157	Includes annual required testing for aerials and engine pumps (\$6k). Added \$6k to outsource annual firehose testing. Added \$20k for medical control officer req'd by SCDHEC.
158	Added \$2,000 for fire prevention materials, kids helmets, etc.
159	
160	GASB 96 Software Subscription SBITA
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165	FY25 Budget 3% merit pool for adjustments effective 1/1/2025. Long-term forecasts include an annual 2.5% merit pool.
166	Includes OT provision for beach cleanup as needed. Forecast increase is 2.5% per year
167	Part-time weekend restroom maintenance/attendant. 100% of wages and fringes covered by transfer in from Muni Atax fund.
168	FICA rate is 7.65%
169	SCRS employer contribution rates are 18.56%
170	Current PEBA rates & dependent elections plus 11.8% increase on 1/1/25. In FY25 City of IOP specific experience modifier load factor decreased from 1.098 to 1.000 effective 1/1/25.
171	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.
172	
173	
174	Attendance at stormwater managers meetings
175	FY25 budget based on recent 12 months usage and an estimated \$3.449/gallon cost for marine-grade unleaded and \$3.649/gallon cost for diesel fuel.
176	Increased based on actual and includes new additions to the fleet.
177	Increased based on actual.
178	
179	
180	Incls Public Wks timekeeping (2k), Fuelmaster (2k), Arc GIS mapping/drainage sys mgt (1.2k), Citiworks maintenance management software (10k) and misc provision (.5k)
181	Provision for small (<\$5k) equipment as needed. Includes additional provision for Stormwater manager and the jet vac trailer.
182	Includes monthly janitorial service and pest control.
183	
184	Weekly uniform service + \$150/yr per employee for steel-toed boots (boot cost increased from \$100 to \$150). Increased for more frequent uniform replacement.
185	
186	Cintas First Aid
187	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.
188	Forecast 2% annual increase each year. Includes underground storage tank insurance on (2) fuel tanks.
189	Covers hydrogen and acetylene tanks for welding. Timeclock rental moved to IT account. FY24 includes unexpected rental of CAT loader and mini excavator.
190	
191	DHEC and UST testing. Using Crompco for all 3 sites (Public Works, Marina and PSB). Includes annual testing and additional compliance monitoring. Increase based actual price increases.
192	Incls provision for additional services if needed, such as right-of-way maintenance, office help, Front Beach parking lot and compactor cleanup. Hourly rate \$18/hr. FY24 added provision for beach cleanup conducted.
193	Covers annual shred day service
194	
195	Includes first phase of replacement carts as part of side loader transition. New carts are sold for \$75
196	
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	A	B	M	N	Q	S	T	U	V	W	X
1	Draft 4	CITY OF ISLE OF PALMS GENERAL FUND									
2	GL Number	Description	ACTUAL FY23	BUDGET FY24	FORECAST FY24	BUDGET FY25	INCREASE/ (DECREASE) FROM FY24 BUDGET	FORECAST FY26	FORECAST FY27	FORECAST FY28	FORECAST FY29
3											
199		BUILDING									
200	10-4710.5001	SALARIES & WAGES	259,202	278,362	318,988	298,610	20,248	306,075	313,727	321,571	329,610
201	10-4710.5002	OVERTIME WAGES	872	1,004	2,176	1,091	87	1,118	1,146	1,175	1,204
202	10-4710.5004	FICA EXPENSE	19,553	21,371	24,569	22,927	1,556	23,500	24,088	24,690	25,307
203	10-4710.5005	RETIREMENT EXPENSE	43,491	51,850	59,608	55,625	3,774	57,015	58,441	59,902	61,399
204	10-4710.5006	GROUP HEALTH INSURANCE	32,950	48,369	64,378	57,447	9,078	60,607	63,031	65,552	68,174
205	10-4710.5007	WORKERS COMPENSATION	2,353	2,593	2,602	2,763	170	2,832	2,903	2,975	3,050
206	10-4720.5010	PRINT AND OFFICE SUPPLIES	8,259	10,000	10,196	10,000	-	10,000	10,000	10,000	10,000
207	10-4720.5014	MEMBERSHIP AND DUES	569	1,000	1,000	1,000	-	1,000	1,000	1,000	1,000
208	10-4720.5015	MEETINGS AND SEMINARS	-	3,000	3,000	3,000	-	3,000	3,000	3,000	3,000
209	10-4720.5016	VEHICLE, FUEL & OIL	3,259	4,100	3,669	3,600	(500)	3,600	3,600	3,600	3,600
210	10-4720.5017	VEHICLE MAINTENANCE	101	1,000	1,000	1,000	-	1,000	1,000	1,000	1,000
211	10-4720.5020	ELECTRIC AND GAS	5,451	5,100	6,172	5,100	-	5,100	5,100	5,100	5,100
212	10-4720.5021	TELEPHONE/CABLE	4,614	5,500	4,800	5,500	-	5,500	5,500	5,500	5,500
213	10-4720.5022	WATER AND SEWER	1,308	1,600	1,600	1,600	-	1,600	1,600	1,600	1,600
214	10-4720.5024	IT EQUIP, SOFTWARE & SVCS	6,222	35,000	20,000	35,000	-	35,000	35,000	35,000	35,000
215	10-4720.5025	NON-CAPITAL TOOLS & EQUIPMENT	920	1,000	1,000	1,000	-	1,000	1,000	1,000	1,000
216	10-4720.5026	MAINT & SERVICE CONTRACTS	8,838	7,500	9,036	7,500	-	7,500	7,500	7,500	7,500
217	10-4720.5027	MACHINE/EQUIPMENT REPAIR	-	500	500	500	-	500	500	500	500
218	10-4720.5041	UNIFORMS	431	500	500	500	-	500	500	500	500
219	10-4720.5044	CLEANING/SANITARY SUPPLY	321	500	500	500	-	500	500	500	500
220	10-4720.5049	MEDICAL AND LAB	203	100	140	100	-	100	100	100	100
221	10-4720.5062	INSURANCE	10,839	12,000	13,361	17,300	5,300	17,646	17,999	18,359	18,726
222	10-4720.5063	RENT AND LEASES	726	1,500	800	1,500	-	1,500	1,500	1,500	1,500
223	10-4720.5064	EMPLOYEE TRAINING	1,426	2,000	2,321	2,000	-	2,000	2,000	2,000	2,000
224	10-4720.5065	PROFESSIONAL SERVICES	37,300	14,300	14,300	10,300	(4,000)	10,300	10,300	10,300	10,300
225	10-4720.5066	TEMPORARY LABOR	-	4,000	1,000	4,000	-	4,000	4,000	4,000	4,000
226	10-4720.5079	MISC. & CONTINGENCY EXP	308	500	1,181	500	-	500	500	500	500
227	10-4720.5085	CAPITAL OUTLAY	181,012	-	42,000	42,000	42,000	42,000	42,000	-	-
228		SUBTOTAL BUILDING	630,527	514,250	610,398	591,963	77,713	604,994	617,535	588,423	601,671
229		% Increase/(Decrease) from Prior Yea	42%	24%	19%	15%		2%	2%	-5%	2%

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200	FY25 Budget 3% merit pool for adjustments effective 1/1/2025. Long-term forecasts include an annual 2.5% merit pool.
201	Forecast increase is 2.5% per year
202	FICA rate is 7.65%
203	SCRS employer contribution rates are 18.56%
204	Current PEBA rates & dependent elections plus 11.8% increase on 1/1/25. In FY25 City of IOP specific experience modifier load factor decreased from 1.098 to 1.000 effective 1/1/25.
205	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.
206	
207	
208	Increased budget for meetings and conferences for new Zoning Administrator
209	FY25 budget based on recent 12 months usage and an estimated \$3.449/gallon cost for marine-grade unleaded and \$3.649/gallon cost for diesel fuel.
210	
211	
212	
213	
214	Incls Building Dept timekeeping (1k), BS&A business license maint (.5k), Geothinq GIS software subscription (2k), provision for new permitting & licensing software (30k) and misc provision (.5k). STR software moved to Muni Atax Fund.
215	Provision for small (<\$5k) equipment as needed - does not include computer hardware that is now budgeted in new IT Equip, Software & Svcs account
216	Includes provision for janitorial service, pest control, HVAC maintenance, etc.
217	
218	
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222	Copier rental. Timeclock rental moved to IT account
223	
224	Flood letter (\$2,000) BOZA & Plan Commission legal/prof svcs (\$2,500, \$1,000 of which is training), services for Planning Comm (\$3,000), GIS subscription (\$1,800)
225	Added \$4,000 for occasional office help.
226	
227	Rentalscape SBITA as defined in GASB 96. FY24 forecast ,FY25 budget and future forecast based on Veris Maturity Analysis Schedule.
228	
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	A	B	M	N	Q	S	T	U	V	W	X
1	Draft 4	CITY OF ISLE OF PALMS GENERAL FUND									
2	GL Number	Description	ACTUAL FY23	BUDGET FY24	FORECAST FY24	BUDGET FY25	INCREASE/ (DECREASE) FROM FY24 BUDGET	FORECAST FY26	FORECAST FY27	FORECAST FY28	FORECAST FY29
231	RECREATION										
232	10-4810.5001	SALARIES & WAGES	377,840	390,435	408,738	420,674	30,239	431,191	441,971	453,020	464,345
233	10-4810.5002	OVERTIME WAGES	1,971	9,293	4,500	10,087	794	10,339	10,597	10,862	11,134
234	10-4810.5003	PART-TIME WAGES	211,364	235,000	235,000	244,000	9,000	235,000	235,000	235,000	235,000
235	10-4810.5004	FICA EXPENSE	44,674	48,557	49,590	51,619	3,063	51,755	52,599	53,464	54,352
236	10-4810.5005	RETIREMENT EXPENSE	67,387	75,515	76,614	81,274	5,760	81,948	83,997	86,097	88,249
237	10-4810.5006	GROUP HEALTH INSURANCE	53,439	71,125	65,000	74,801	3,676	78,915	82,072	85,354	88,769
238	10-4810.5007	WORKERS COMPENSATION	15,280	17,923	22,257	19,051	1,128	19,527	20,015	20,516	21,029
240	10-4820.5010	PRINT AND OFFICE SUPPLIES	9,684	12,000	12,000	13,000	1,000	13,000	13,000	13,000	13,000
241	10-4820.5014	MEMBERSHIP AND DUES	1,081	1,600	1,600	1,600	-	1,600	1,600	1,600	1,600
242	10-4820.5015	MEETINGS AND SEMINARS	1,692	2,000	2,752	3,000	1,000	3,000	3,000	3,000	3,000
243	10-4820.5016	VEHICLE, FUEL & OIL	3,661	7,000	5,277	5,300	(1,700)	5,300	5,300	5,300	5,300
244	10-4820.5017	VEHICLE MAINTENANCE	2,501	2,000	2,734	2,000	-	2,000	2,000	2,000	2,000
245	10-4820.5020	ELECTRIC AND GAS	33,136	35,000	35,000	35,000	-	35,000	35,000	35,000	35,000
246	10-4820.5021	TELEPHONE/CABLE	10,917	13,000	11,000	11,000	(2,000)	11,000	11,000	11,000	11,000
247	10-4820.5022	WATER AND SEWER	3,904	5,000	5,000	5,000	-	5,000	5,000	5,000	5,000
248	10-4820.5024	IT EQUIP, SOFTWARE & SVCS	23,440	30,000	26,000	27,000	(3,000)	25,000	25,000	25,000	25,000
249	10-4820.5025	NON-CAPITAL TOOLS & EQUIPMENT	1,559	2,000	2,322	2,000	-	2,000	2,000	2,000	2,000
250	10-4820.5026	MAINT & SERVICE CONTRACTS	37,775	45,000	42,000	46,000	1,000	46,000	46,000	46,000	46,000
251	10-4820.5027	MACHINE/EQUIPMENT REPAIR	1,581	2,500	2,500	2,500	-	2,500	2,500	2,500	2,500
252	10-4820.5041	UNIFORMS	1,646	1,950	2,753	1,950	-	1,950	1,950	1,950	1,950
253	10-4820.5044	CLEANING/SANITARY SUPPLY	6,652	8,000	8,000	8,000	-	8,000	8,000	8,000	8,000
254	10-4820.5049	MEDICAL AND LAB	685	1,000	1,000	1,000	-	1,000	1,000	1,000	1,000
255	10-4820.5062	INSURANCE	52,675	60,000	69,596	75,400	15,400	76,908	78,446	80,015	81,615
256	10-4820.5063	RENT AND LEASES	1,459	2,500	2,500	2,500	-	2,500	2,500	2,500	2,500
257	10-4820.5064	EMPLOYEE TRAINING	1,311	2,500	2,500	2,500	-	2,000	2,000	2,000	2,000
258	10-4820.5065	PROFESSIONAL SERVICES	-	120	120	120	-	120	120	120	120
259	10-4820.5066	TEMPORARY LABOR	-	2,000	2,000	2,000	-	2,000	2,000	2,000	2,000
260	10-4820.5079	MISC. & CONTINGENCY EXP	1,741	3,500	3,000	3,500	-	3,500	3,500	3,500	3,500
261	10-4830.5088	5 & UNDER GROUPS	719	750	750	1,000	250	1,000	1,000	1,000	1,000
262	10-4830.5091	PROGRAMS	3,350	5,000	5,000	5,000	-	5,000	5,000	5,000	5,000
263	10-4830.5092	SPECIAL ACTIVITIES/EVENTS	19,258	24,500	24,500	24,500	-	24,500	24,500	24,500	24,500
264	10-4830.5093	SUMMER CAMPS	10,441	15,500	15,500	15,500	-	14,500	14,500	14,500	14,500
265	10-4830.5095	THEME ACTIVITIES	1,950	3,500	3,500	14,000	10,500	5,000	5,000	5,000	5,000
267	10-4830.5097	ADULT SPORTS	12,989	14,000	14,000	15,000	1,000	15,000	15,000	15,000	15,000
268	10-4830.5098	YOUTH SPORTS	35,149	36,000	36,000	37,000	1,000	37,000	37,000	37,000	37,000
269	10-4830.5099	KEENAGERS	2,376	4,000	4,000	4,500	500	4,500	4,500	4,500	4,500
270	SUBTOTAL RECREATION		1,055,285	1,189,767	1,204,604	1,268,376	78,609	1,264,552	1,283,667	1,303,298	1,323,462
271	% Increase/(Decrease) from Prior Yea		0%	25%	1%	7%	-	0%	2%	2%	2%
272	-										

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2	NOTES
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232	FY25 Budget 3% merit pool for adjustments effective 1/1/2025. Long-term forecasts include an annual 2.5% merit pool.
233	Forecast increase is 2.5% per year
234	Instructor pay = 70% of revenues generated from participant fees, so this line item is tied to participation. Increased PT hourly rate.
235	FICA rate is 7.65%
236	SCRS employer contribution rates are 18.56%
237	Current PEBA rates & dependent elections plus 11.8% increase on 1/1/25. In FY25 City of IOP specific experience modifier load factor decreased from 1.098 to 1.000 effective 1/1/25.
238	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.
240	Increased based on actual (activity guide and additional cost of color printer \$1K)
241	
242	Increased based on more staff attending conferences and CE
243	FY25 budget based on recent 12 months usage and an estimated \$3.449/gallon cost for marine-grade unleaded and \$3.649/gallon cost for diesel fuel.
244	
245	Increased based on actual
246	
247	
248	Incls Rec Dept timekeeping (3k), Rec Trac software w/ online registration, scheduling & communications modules (15k), hardware replacements (6k), WiFi improvements (\$2) and misc provision (.5k)
249	Provision for small (<\$5k) equipment as needed - does not include computer hardware that is now budgeted in new IT Equip, Software & Svcs account
250	
251	
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253	
254	First Aid supplies
255	Forecast 2% annual increase each year
256	Includes color copier rental and year round portable toilets.
257	
258	Annual backflow tests
259	Added budget to address temporary staffing needs
260	
261	Increased to include additional toddlers programming
262	Supplies for all youth and adult programming and classes
263	Includes Doggie Day, Halloween, Ghostly TideTales
264	
265	Includes Farmers Market and Book Walk (\$9k), increased for more community offerings.
267	Increased official/umpires's rates and cost athletic equipment
268	Increased official/umpires's rates and cost athletic equipment
269	Increased to supplement lunch offerings
270	
271	
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	A	B	M	N	Q	S	T	U	V	W	X
1	Draft 4	CITY OF ISLE OF PALMS GENERAL FUND									
2	GL Number	Description	ACTUAL FY23	BUDGET FY24	FORECAST FY24	BUDGET FY25	INCREASE/ (DECREASE) FROM FY24 BUDGET	FORECAST FY26	FORECAST FY27	FORECAST FY28	FORECAST FY29
273	COURT										
274	10-4910.5001	SALARIES & WAGES	85,922	80,652	85,445	85,475	4,823	87,612	89,803	92,048	94,349
275	10-4910.5002	OVERTIME WAGES	9,153	1,836	4,166	1,950	114	1,999	2,049	2,100	2,153
276	10-4910.5003	PART-TIME WAGES	15,041	24,000	24,000	28,800	4,800	24,000	24,000	24,000	24,000
277	10-4910.5004	FICA EXPENSE	8,428	8,146	8,691	8,891	745	8,691	8,863	9,038	9,218
278	10-4910.5005	RETIREMENT EXPENSE	18,137	19,764	19,764	21,571	1,807	21,086	21,502	21,928	22,365
279	10-4910.5006	GROUP HEALTH INSURANCE	6,998	7,864	7,864	27,754	19,890	29,281	30,452	31,670	32,937
280	10-4910.5007	WORKERS COMPENSATION	234	298	298	325	27	333	342	350	359
281	10-4920.5010	PRINT AND OFFICE SUPPLIES	1,779	4,000	2,500	1,500	(2,500)	1,500	1,500	1,500	1,500
282	10-4920.5014	MEMBERSHIP AND DUES	69	150	150	50	(100)	50	50	50	50
283	10-4920.5015	MEETINGS AND SEMINARS	400	700	700	2,000	1,300	2,000	2,000	2,000	2,000
284	10-4920.5021	TELEPHONE/CABLE	3,633	4,000	4,000	4,000	-	4,000	4,000	4,000	4,000
285	10-4920.5024	IT EQUIP, SOFTWARE & SVCS	-	1,000	1,000	1,000	-	1,000	1,000	1,000	1,000
286	10-4920.5025	NON-CAPITAL TOOLS & EQUIPMENT	109	800	800	500	(300)	500	500	500	500
287	10-4920.5026	MAINT & SERVICE CONTRACTS	-	3,850	3,850	-	(3,850)	-	-	-	-
289	10-4920.5062	INSURANCE	976	1,500	1,500	1,500	-	1,530	1,561	1,592	1,624
290	10-4920.5064	EMPLOYEE TRAINING	1,346	1,500	1,500	-	(1,500)	-	-	-	-
291	10-4920.5065	PROFESSIONAL SERVICES	241,153	170,000	181,862	200,000	30,000	200,000	200,000	200,000	200,000
292	10-4920.5079	MISC. & CONTINGENCY EXP	(237)	850	850	850	-	850	850	850	850
293	SUBTOTAL COURT		393,142	330,911	348,940	386,168	55,257	384,433	388,470	392,626	396,904
294	% Increase/(Decrease) from Prior Year		26%	32%	5%	17%		0%	1%	1%	1%
295											
296	BEACH SERVICE OFFICERS (BSOs)										
297	10-5710.5002	OVERTIME WAGES	2,522	2,000	4,467	1,500	(500)	2,000	2,000	2,000	2,000
298	10-5710.5003	PART-TIME WAGES	82,111	125,000	125,000	29,480	(95,520)	125,000	125,000	125,000	125,000
299	10-5710.5004	FICA EXPENSE	6,478	9,716	9,716	2,370	(7,346)	9,716	9,716	9,716	9,716
301	10-5710.5006	GROUP HEALTH INSURANCE	-	-	-	-	-	-	-	-	-
302	10-5710.5007	WORKERS COMPENSATION	4,704	1,920	2,985	2,343	423	2,402	2,462	2,523	2,586
303	SUBTOTAL BEACH SERVICE OFFICERS		95,816	138,636	142,168	35,693	(102,942)	139,117	139,177	139,239	139,302
304	% Increase/(Decrease) from Prior Year		-1%	57%	3%	-74%		290%	0%	0%	0%
305											
306	TOTAL GENERAL FUND EXPENDITURES		14,088,704	14,412,821	14,733,802	16,039,474	1,626,654	16,525,982	16,750,391	16,946,933	16,818,819
307	% Increase/(Decrease) from Prior Year		17%	30%	2%	11%		3%	1%	1%	-1%
308											
309	NET INCOME BEFORE TRANSFERS		1,641,296	(470,786)	1,268,743	(665,953)	(195,167)	(772,166)	(807,218)	(811,570)	(488,387)
310											
311	10-3900.4901	OPERATING TRANSFERS IN	1,242,166	1,515,634	1,515,634	2,451,740	936,106	2,541,602	2,634,018	2,730,131	2,830,089
312											
313	10-3900.5901	OPERATING TRANSFERS OUT	(2,574,397)	(1,044,848)	(1,044,848)	(1,785,787)	(740,939)	(1,769,435)	(1,826,800)	(1,918,562)	(2,341,701)
314	NET TRANSFERS IN/(OUT)		(1,332,231)	470,786	470,786	665,953	195,167	772,167	807,218	811,570	488,388
315											
316	NET INCOME AFTER TRANSFERS		309,066	(0)	1,739,528	0	0	0	(0)	(0)	0
317											
318	ENDING FUND BALANCE		4,552,921	4,552,921	6,292,450	6,292,450	2,810,924	6,292,450	6,292,450	6,292,450	6,292,450
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274	FY25 Budget 3% merit pool for adjustments effective 1/1/2025. Long-term forecasts include an annual 2.5% merit pool.
275	Forecast increase is 2.5% per year
276	Includes \$1500 for fill-in Judge if needed. FY25 includes provision for one additional court per month.
277	FICA rate is 7.65%
278	SCRS employer contribution rates are 18.56%
279	Current PEBA rates & dependent elections plus 11.8% increase on 1/1/25. In FY25 City of IOP specific experience modifier load factor decreased from 1.098 to 1.000 effective 1/1/25.
280	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.
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282	Includes membership to MASC
283	Includes conferences to SCJA and MASC
284	Phone and internet service
285	Includes provision for Court jury selection software (.5k) and misc provision (.5k) LawTrac court software included in Police.
286	Provision for small (<\$5k) equipment as needed
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291	Includes most legal fees for the City and Court security. Increased based on actual.
292	Includes jury duty payments
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298	Increased PT hourly rate. All BSO and Parking Attendant wages and fringes are covered with transfers in from Tourism Funds
299	FICA rate is 7.65%
301	Current PEBA rates & dependent elections plus 11.8% increase on 1/1/25. In FY25 City of IOP specific experience modifier load factor decreased from 1.098 to 1.000 effective 1/1/25.
302	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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312	Incls transfers in from Tourism funds for BSOs and Marina Parking Attendant (\$35.6K), 7 Police Officers (\$710.5k), Victims Advocate (\$3k), Police summer OT (\$20k), 8 Firefighters and 50% of Fire Inspector (\$809.4k), 3 Paramedics (\$313.3k), 50% of Public Wks fuel (\$47.5k) & temps (\$124k), Front Beach restroom attendant (\$28.3k) and Public Relations/Media Coordinator (\$39.7k from CVB 30% Funds) 2 CDL Drivers (\$166.3K) , 1 Code Enforcement Officer (\$79k) and STR Coordinator (\$75k)
313	Transfers Out to Capital Projects Fund. (Will adjust as needed to cover GF expenses)
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1	Draft 4	CITY OF ISLE OF PALMS CAPITAL PROJECTS FUND									
2	GL Number	Description	ACTUAL FY23	BUDGET FY24	FORECAST FY24	BUDGET FY25	INCREASE/ (DECREASE) FROM FY24 BUDGET	FORECAST FY26	FORECAST FY27	FORECAST FY28	FORECAST FY29
3											
5	CAPITAL PROJECTS FUND REVENUES										
8	20-3450.4111	GRANT INCOME	10,442	2,833,100	1,422,600	2,024,300	(808,800)	-	-	-	-
9	20-3500.4501	MISCELLANEOUS REVENUE	-	-	-	-	-	-	-	-	-
10	20-3500.4504	SALE OF ASSETS	-	-	-	-	-	-	-	-	-
11	20-3500.4505	INTEREST INCOME	461,206	265,000	706,570	706,570	441,570	353,285	353,285	353,285	353,285
12	20-3500.4512	BOND PROCEEDS	-	-	-	-	-	-	-	-	-
13	20-3860.5805	MUNICIPAL LEASE PROCEEDS	-	-	-	-	-	-	-	-	-
14	TOTAL CAPITAL PROJ REVENUES (N		471,648	3,098,100	2,129,170	2,730,870	(367,230)	353,285	353,285	353,285	353,285
15	% Increase/(Decrease) from Prior Y		-70%	94%	-31%	-12%		-87%			
16											
17	GENERAL GOVERNMENT										
18	20-4140.5013	BANK SERVICE CHARGES	-	-	-	-	-	-	-	-	-
19	20-4140.5024	IT EQUIP, SOFTWARE & SVCS	22,788	-	440	42,000	42,000	-	-	-	-
20	20-4140.5025	NON-CAPITAL TOOLS & EQUIPMEN	-	2,000	2,000	2,000	-	2,000	2,000	2,000	2,000
21	20-4140.5026	MAINT & SERVICE CONTRACTS	1,109	13,692	13,692	14,472	780	14,472	14,472	14,472	14,472
22	20-4140.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-
23	20-4140.5085	CAPITAL OUTLAY	6,261	1,522,000	488,000	408,533	(1,113,467)	-	30,000	20,000	50,000
24	SUBTOTAL GENERAL GOVT		30,158	1,537,692	504,132	467,005	(1,070,687)	16,472	46,472	36,472	66,472
25	% Increase/(Decrease) from Prior Y		-33%	3338%	-67%	-70%		-96%	182%	-22%	82%
26											
27	POLICE										
28	20-4440.5017	VEHICLE MAINTENANCE	-	-	-	-	-	-	-	-	-
29	20-4440.5024	IT EQUIP, SOFTWARE & SVCS	-	49,000	49,000	-	(49,000)	-	-	-	-
30	20-4440.5025	NON-CAPITAL TOOLS & EQUIPMEN	2,755	-	-	-	-	-	-	-	-
31	20-4440.5026	MAINT & SERVICE CONTRACTS	12,164	62,500	62,500	62,500	-	92,500	125,000	125,000	165,000
32	20-4440.5041	UNIFORMS	-	-	-	-	-	-	-	-	-
33	20-4440.5084	CONSTRUCTION IN PROGRESS	-	-	-	-	-	-	-	-	-
34	20-4440.5085	CAPITAL OUTLAY	142,791	52,000	66,156	86,250	34,250	80,500	172,000	345,500	142,000
35	SUBTOTAL POLICE		157,709	163,500	177,656	148,750	(14,750)	173,000	297,000	470,500	307,000
36	% Increase/(Decrease) from Prior Y		69%	75%	9%	-9%		16%	72%	58%	-35%
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8	FY25 incl a FEMA flood mitigation grant for an island residence (\$325.2k) and recognizes 50% of the \$2,170,600 Federal ARP grant. \$1.085 million (50% of total ARP award) was transferred in FY24 to the Marina for construction of the public dock while the remaining 50% will be used for the Waterway Blvd multi-use path. FY25 assumes grant will be received for Waterway total of \$990K split 62% (\$613.8.K)to Cap Fund and 38% to State ATax Fund (\$376.2K). FY25 also incl \$37.5k for physical agility testing equipment in the Fire Dept.
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11	FY25 interest income based on last 12 months received. Forecast periods are 50% of FY25 Budget.
12	\$3.5 million GO Bond issued in January 2021 to fund Phase 3 drainage construction. Debt service expense is in the General Fund.
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19	FY25 includes new telephone system for City Hall (\$30K)and replacement of tablets for City Council (\$12K)
20	Provision for City Hall and Council Chamber furniture as needed
21	Building maintenance contingency to proactively address issues as needed. Equals 1% (FY23-26) or 2% (FY27+) of City Hall building insured value. Split 50/50 Gen Govt/Building
22	City-wide Microsoft Office 365 previously budgeted here is now budgeted in the new IT Equip, Software & Svcs account
23	FY25 incl FEMA flood mitigation proj for island residence (\$325,200) is the second half of the project. (The entire project will be offset with grants). 1/3 of the planning of City Hall repair/renovation (\$83.3K). Forecast periods = 100% of Gen Govt capital needs per the 10-yr plan.
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29	Replace/reconfigure Police Dept servers per VC3 recommendation
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31	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
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34	FY25 incl 1 patrol SUV (\$55K) & 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.
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	A	B	M	N	Q	S	T	U	V	W	X
1	Draft 4	CITY OF ISLE OF PALMS CAPITAL PROJECTS FUND									
2	GL Number	Description	ACTUAL FY23	BUDGET FY24	FORECAST FY24	BUDGET FY25	INCREASE/ (DECREASE) FROM FY24 BUDGET	FORECAST FY26	FORECAST FY27	FORECAST FY28	FORECAST FY29
38	FIRE										
39	20-4540.5009	DEBT SERVICE - PRINCIPAL	-	-	-	-	-	-	-	-	-
40	20-4540.5011	DEBT SERVICE - INTEREST	-	-	-	-	-	-	-	-	-
41	20-4540.5017	VEHICLE MAINTENANCE	-	-	-	-	-	-	-	-	-
42	20-4540.5025	NON-CAPITAL TOOLS & EQUIPMEN	13,078	-	20,674	-	-	12,500	12,500	12,500	12,500
43	20-4540.5026	MAINT & SERVICE CONTRACTS	34,160	124,620	124,620	222,160	97,540	158,160	286,321	286,321	286,321
44	20-4540.5063	RENT AND LEASES	-	-	-	-	-	-	-	-	-
45	20-4540.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-
46	20-4540.5084	CONSTRUCTION IN PROGRESS	-	-	-	-	-	-	-	-	-
47	20-4540.5085	CAPITAL OUTLAY	173,862	206,000	206,000	56,250	(149,750)	55,000	65,500	(566,500)	77,000
48	SUBTOTAL FIRE		221,100	330,620	351,294	278,410	(52,210)	225,660	364,321	(267,679)	375,821
49	% Increase/(Decrease) from Prior Y		-85%	-78%	6%	-16%		-19%	61%	-173%	-240%
50	PUBLIC WORKS										
51	PUBLIC WORKS										
52	20-4640.5017	VEHICLE MAINTENANCE	-	-	-	-	-	-	-	-	-
53	20-4640.5025	NON-CAPITAL TOOLS & EQUIPMEN	-	-	-	-	-	-	-	-	-
54	20-4640.5026	MAINT & SERVICE CONTRACTS	14,833	16,121	16,121	17,040	919	17,040	34,081	34,081	34,081
55	20-4640.5063	RENT AND LEASES	-	15,000	15,000	-	(15,000)	-	-	-	-
56	20-4640.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-
57	20-4640.5084	CIP PHASE 3 DRAINAGE	848,666	1,331,000	646,000	250,000	(1,081,000)	-	-	-	-
58	20-4640.5085	CAPITAL OUTLAY	23,536	685,000	685,000	70,000	(615,000)	208,500	118,500	251,000	19,000
59	20-4640.5086	DRAINAGE	58,229	1,100,000	100,000	1,030,000	(70,000)	350,000	350,000	350,000	350,000
60	SUBTOTAL PUBLIC WORKS		945,263	3,147,121	1,462,121	1,367,040	(1,780,081)	575,540	502,581	635,081	403,081
61	% Increase/(Decrease) from Prior Y		38%	359%	-54%	-57%		-58%	-13%	26%	-37%
62	BUILDING										
63	BUILDING										
64	20-4740.5025	NON-CAPITAL TOOLS & EQUIPMEN	1,325	-	2,618	-	-	-	-	-	-
65	20-4740.5026	MAINT & SERVICE CONTRACTS	591	13,692	13,692	14,472	780	14,472	14,472	14,472	14,472
66	20-4740.5085	CAPITAL OUTLAY	-	10,000	10,000	-	(10,000)	38,000	-	-	-
67	SUBTOTAL BUILDING		1,916	23,692	26,310	14,472	(9,220)	52,472	14,472	14,472	14,472
68	% Increase/(Decrease) from Prior Year			569%	11%	-39%		263%	-72%		
69	RECREATION										
70	RECREATION										
71	20-4840.5024	IT EQUIP, SOFTWARE & SVCS	13,027	37,000	37,000	18,500	(18,500)	-	-	-	-
72	20-4840.5025	NON-CAPITAL TOOLS & EQUIPMEN	-	7,500	7,500	7,500	-	7,500	7,500	7,500	7,500

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42	FY24 included unbudgeted purchase of Body Armor for Firefighters
43	Includes provision for facility maintenance at PSB and Station #2. Equals 1% of insured building values for (FY23-26) and 2% for FY27+. FY25 includes elevation repair for Station 2 (\$64K) and HVAC replacement as needed (\$30k)
44	FY20 included rental of construction/office trailer for use during PSB Fire Dept renovation
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47	FY25 includes Jaws of Life equipment -City's portion -5% (\$6K), equipment for accident extrications (\$10K), Door access controls at PSB (\$31,250)and two portable deck guns (\$9K) . Forecast periods = 50% of annual Fire Dept expenses per the 10-year cap plan not including Fire Engine Pumper
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54	Provision for facilities maintenance = 1% (FY25-FY26) or 2% (FY27+) of insured building value including wash station.
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57	Drainage improvement on Palm Blvd between 38th and 41st. Funded by \$1.1M ARP & \$1M state budget allocation (Moved from FY24 to FY26 & \$1M to \$2.1M. FY25 \$250K and FY26 \$1,850M)
58	FY25 includes purchase of mini excavator (\$50K), fuel dispenser (\$20K). City is seeking hazard mitigation grant funds to offset this cost but if the grant is not awarded, Federal ARP funds on hand can be used. Forecast periods = 50% of Public Works 10 Year Capital Plan totals for non-drainage related capital expenses.
59	Includes annual provisions for drainage contingency (\$100k) and 62% of the Waterway Blvd multi-use path elevation project (\$930k).
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65	Building maintenance contingency to proactively address issues as needed - calculated as 1% (FY23-FY26) or 2% (FY27+) of City Hall building insured value. Split 50/50 Gen Govt/Building
66	FY25 includes \$10k for HVAC replacements if needed. Forecast periods = 100% of Building Dept needs per the 10-yr plan.
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71	Computer server for security cameras (\$18.5K)
72	Provision for Fitness Room equipment

	A	B	M	N	Q	S	T	U	V	W	X
1	Draft 4	CITY OF ISLE OF PALMS CAPITAL PROJECTS FUND									
2	GL Number	Description	ACTUAL FY23	BUDGET FY24	FORECAST FY24	BUDGET FY25	INCREASE/ (DECREASE) FROM FY24 BUDGET	FORECAST FY26	FORECAST FY27	FORECAST FY28	FORECAST FY29
73	20-4840.5026	MAINT & SERVICE CONTRACTS	24,070	42,855	42,855	116,019	73,164	96,019	88,025	88,025	88,025
74	20-4840.5085	CAPITAL OUTLAY	162,001	135,000	135,000	104,667	(30,333)	292,500	52,000	44,000	42,500
75		SUBTOTAL RECREATION	199,098	222,355	222,355	246,686	24,331	396,019	147,525	139,525	138,025
76		% Increase/(Decrease) from Prior Y	137%	165%		11%		61%	-63%	-5%	-1%
77											
78											
79		TOTAL CAPITAL PROJECTS FUND EXPENDITURES	1,555,244	5,424,980	2,743,868	2,522,364	(2,902,616)	1,439,165	1,372,371	1,028,371	1,304,871
80		% Increase/(Decrease) from Prior Y	-36%	124%	-49%	-54%		-43%	-5%	-25%	27%
81											
82		NET INCOME BEFORE TRANSFERS	(1,083,596)	(2,326,880)	(614,698)	208,506	2,535,386	(1,085,880)	(1,019,086)	(675,086)	(951,586)
83											
84		TRANSFERS									
85	20-3900.4901	OPERATING TRANSFERS IN	2,471,375	1,044,848	1,044,848	1,785,787	740,939	1,769,435	1,826,800	1,918,562	2,341,701
86	20-3900.5901	OPERATING TRANSFERS OUT	-	(1,085,300)	(1,085,300)	-	1,085,300	-	-	-	-
87		NET TRANSFERS IN/(OUT)	2,471,375	(40,452)	(40,452)	1,785,787	1,826,239	1,769,435	1,826,800	1,918,562	2,341,701
88											
89		NET INCOME AFTER TRANSFERS	1,387,779	(2,367,332)	(655,150)	1,994,293	4,361,625	683,556	807,714	1,243,475	1,390,115
90											
91		ENDING FUND BALANCE	12,459,398	10,092,066	11,804,248	13,798,541		14,482,097	15,289,811	16,533,286	17,923,401

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73	Provision for facilities maintenance = .5% (FY25-FY26) (\$66k)or 1% (FY27+) of insured building value. A lesser maintenance % used for Rec Dept as this Dept has full-time maintenance staff. FY25 includes painting (\$50K)and FY26 includes roof repairs (\$30K).
74	Lift for changing lights and tiles(\$15K), 19% cost of Playground (\$57.6K), flooring High Tide room (\$32K). Forecast period annual amounts = 50% of 10 Year Capital Plan Recreation totals.
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86	In FY24, transfer 50% of Federal American Rescue Plan (ARP) Funds held in the Cap Projects Fund to Marina (\$1,085,300) for approximately 2/3rds of the cost to build a new Public Dock.
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1	Draft 4	CITY OF ISLE OF PALMS MUNICIPAL ACCOMMODATIONS TAX FUND									
2	GL Number	Description	ACTUAL FY23	BUDGET FY24	FORECAST FY24	BUDGET FY25	INCREASE/ (DECREASE) FROM FY24 BUDGET	FORECAST FY26	FORECAST FY27	FORECAST FY28	FORECAST FY29
5	MUNICIPAL ACCOMMODATIONS TAX FUND										
6	30-3450.4105	ACCOM. FEE REVENUE	1,869,571	1,680,000	1,793,766	1,614,390	(65,610)	1,646,678	1,679,611	1,713,203	1,747,467
7	30-3450.4106	COUNTY ACC. FEE REVENUE	751,634	657,000	736,042	662,438	5,438	508,000	518,160	528,523	539,094
8	30-3450.4111	GRANT INCOME	-	-	-	-	-	-	-	-	-
9	30-3500.4504	SALE OF ASSETS	-	-	7,213	-	-	-	-	-	-
10	30-3500.4505	INTEREST INCOME	102,396	59,000	159,735	159,735	100,735	79,868	79,868	79,868	79,868
11	30-3860.4530	SBITA FINANCING	31,751	-	31,751	35,000	35,000	35,000	35,000	35,000	35,000
12	TOTAL REVENUES (NO TRANSFERS)		2,755,351	2,396,000	2,728,508	2,471,563	75,563	2,269,545	2,312,639	2,356,594	2,401,429
13	% Increase/(Decrease) from Prior Y		8%	-6%	14%	3%		-8%	2%	2%	2%
14	GENERAL GOVERNMENT										
15	GENERAL GOVERNMENT										
16	30-4120.5009	DEBT SERVICE - PRINCIPAL	84,000	-	-	-	-	94,442	98,928	103,627	108,550
17	30-4120.5011	DEBT SERVICE - INTEREST	1,411	-	-	-	-	95,000	90,514	85,815	80,893
18	30-4120.5013	BANK SERVICE CHARGES	-	-	-	-	-	-	-	-	-
19	30-4120.5020	ELECTRIC AND GAS	386	400	400	400	-	400	400	400	400
20	30-4120.5024	IT EQUIP, SOFTWARE & SVCS	52	97,000	97,000	50,000	(47,000)	50,000	50,000	50,000	50,000
21	30-4120.5025	NON-CAPITAL TOOLS & EQUIPMEN	-	-	-	-	-	-	-	-	-
22	30-4120.5026	MAINT & SERVICE CONTRACTS	25,476	52,000	52,000	76,000	24,000	52,000	52,000	52,000	52,000
23	30-4120.5054	STREET SIGNS	14,899	25,000	25,000	10,000	(15,000)	10,000	10,000	10,000	10,000
24	30-4120.5061	ADVERTISING	-	-	-	-	-	-	-	-	-
25	30-4120.5065	PROFESSIONAL SERVICES	-	15,000	15,000	-	(15,000)	-	-	-	-
26	30-4120.5079	MISC. & CONTINGENCY EXP	14,878	35,000	35,000	32,000	(3,000)	32,000	32,000	32,000	32,000
27	30-4120.5085	CAPITAL OUTLAY	-	416,000	125,000	83,333	(332,667)	-	-	-	-
28	SUBTOTAL GENERAL GOVT		141,104	640,400	349,400	251,733	(388,667)	333,842	333,842	333,842	333,842
29	% Increase/(Decrease) from Prior Y		-3%	339%	-45%	-61%		33%		0%	0%
31	POLICE										
32	30-4420.5021	TELEPHONE/CABLE	9,929	9,000	9,000	9,000	-	9,000	9,000	9,000	9,000
33	30-4420.5025	NON-CAPITAL TOOLS & EQUIPMEN	-	-	-	-	-	-	-	-	-
34	30-4420.5026	MAINT & SERVICE CONTRACTS	9,762	12,000	12,000	14,000	2,000	14,000	14,000	14,000	14,000
35	30-4420.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-
36	30-4420.5067	CONTRACTED SERVICES	14,791	33,000	33,000	60,000	27,000	60,000	60,000	60,000	60,000
37	30-4420.5084	CONSTRUCTION IN PROGRESS	-	-	-	-	-	-	-	-	-
38	30-4420.5085	CAPITAL OUTLAY	49,546	63,500	103,680	55,000	(8,500)	32,200	68,800	138,200	56,800
39	SUBTOTAL POLICE		84,027	117,500	157,680	138,000	20,500	115,200	151,800	221,200	139,800
40	% Increase/(Decrease) from Prior Y		189%	304%	34%	17%		-17%	32%	46%	-37%
42	FIRE										
43	30-4520.5009	DEBT SERVICE - PRINCIPAL	81,449	82,752	82,752	84,076	1,324	85,421	292,613	302,750	313,280
44	30-4520.5011	DEBT SERVICE - INTEREST	12,508	11,205	11,205	9,881	(1,324)	8,536	113,419	103,283	92,752
45	30-4520.5025	NON-CAPITAL TOOLS & EQUIPMEN	2,807	-	-	-	-	-	-	-	-
46	30-4520.5026	MAINT & SERVICE CONTRACTS	-	-	525	-	-	-	-	-	-

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2	NOTES
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5	AX FUND REVENUES
6	FY25 budget based on 90% of most recent 12 month actual collections. Long-term forecast assumes 2% annual increase.
7	FY25 budget based on 90% of most recent 12 month actual collections. Long-term forecast assumes 2% annual increase.
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10	FY25 interest income based on last 12 months received. Forecast periods are 50% of FY25 Budget.
11	Software Subscriptions GASB 96
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16	Rec Bond paid off in FY23. FY26+ includes 50% debt service on City Hall renovation/construction GO bond \$4M.
17	Rec Bond paid off in FY23. FY26+ includes 50% debt service on City Hall renovation/construction GO bond \$4M.
18	
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20	FY25 includes online STR permitting module (\$15K) and a provision for additional property mgt software (\$35k) if needed. Moved Rentalscape STR compliance software (\$42k) to SBITA as defined in GASB 96.
21	
22	Provision for annual trimming of all roadside palm trees between Breach Inlet and 57th Ave + 19 Palm at Rec Dept (\$34k) and refinish approx 7 streetprint crosswalks (\$42k)
23	Parking management outsourced. FY25 replacement signs as needed (resident parking only, parallel parking only, beach parking). Includes funds to add/repl new beach path signs.
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26	In FY25 (\$24k) contract for holiday decorations including installation of Front Beach lights and holiday tree, all bulbs and supplies and storage (relieving the City of the cost of 2 storage units). Provision for lighting oak trees at end of the IOP Connector (\$5k), US flags (\$3k).
27	1/3 of the planning of City Hall repair/renovation (\$83.3K)
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32	Comcast service for IOP Connector camera feed. Added new camera facing northbound on Palm, IOP Marina and Sea Cabin Pier.
33	
34	Covers pooper scooper stations, supplies and repair/replacements as needed by Animal Control.
35	
36	Provision for Charleston County Sheriff Deputies assistance. Includes additional support cost shared with IOP County Park. Hourly rate increased to \$65/\$77 for holidays from \$47/65.
37	
38	FY25 includes 1 SUV repl (\$55k). Forecast periods = 20% of the annual Police Dept capital needs per the 10-yr plan.
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43	Debt service for new Fire engine. FY27+includes new purchase for FY26 Ladder Fire Engine Truck.
44	Debt service for new Fire engine. FY27+includes new purchase for FY26 Ladder Fire Engine Truck.
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	A	B	M	N	Q	S	T	U	V	W	X
1	Draft 4	CITY OF ISLE OF PALMS MUNICIPAL ACCOMMODATIONS TAX FUND									
2	GL Number	Description	ACTUAL FY23	BUDGET FY24	FORECAST FY24	BUDGET FY25	INCREASE/ (DECREASE) FROM FY24 BUDGET	FORECAST FY26	FORECAST FY27	FORECAST FY28	FORECAST FY29
47	30-4520.5084	CONSTRUCTION IN PROGRESS	-	-	-	-	-	-	-	-	-
48	30-4520.5085	CAPITAL OUTLAY	86,730	156,000	156,000	183,000	27,000	22,000	26,200	73,400	30,800
49		SUBTOTAL FIRE	183,494	249,957	250,482	276,957	27,000	115,957	432,232	479,432	436,832
50		% Increase/(Decrease) from Prior Y	-32%	-7%	0%	11%		-58%	273%	11%	-9%
52		PUBLIC WORKS									
53	30-4620.5026	MAINT & SERVICE CONTRACTS	12,966	29,000	29,000	44,000	15,000	44,000	44,000	44,000	44,000
54	30-4620.5054	STREET SIGNS	2,562	-	1,257	1,500	1,500	1,500	1,500	1,500	1,500
55	30-4620.5063	RENT AND LEASES	-	-	4,406	-	-	-	-	-	-
56	30-4620.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-
57	30-4620.5067	CONTRACTED SERVICES	8,000	-	-	-	-	-	-	-	-
58	30-4620.5079	MISC. & CONTINGENCY EXP	-	-	-	-	-	-	-	-	-
59	30-4620.5084	CONSTRUCTION IN PROGRESS	121,095	-	-	-	-	-	-	-	-
60	30-4620.5085	CAPITAL OUTLAY	23,530	120,000	45,000	110,000	(10,000)	83,400	47,400	100,400	7,600
61	30-4620.5086	DRAINAGE	74,000	197,804	197,804	195,804	(2,000)	448,668	447,804	445,804	448,668
62		SUBTOTAL PUBLIC WORKS	242,153	346,804	277,467	351,304	4,500	577,568	540,704	591,704	501,768
63		% Increase/(Decrease) from Prior Y	-55%	-36%	-20%	1%		64%	-6%	9%	-15%
64		RECREATION									
66	30-4820.5025	NON-CAPITAL TOOLS & EQUIPMEN	-	-	-	9,000	9,000	-	-	-	-
67	30-4820.5026	MAINT & SERVICE CONTRACTS	-	-	-	-	-	-	-	-	-
68	30-4820.5085	CAPITAL OUTLAY	50,000	91,000	91,000	97,667	6,667	117,000	20,800	17,600	17,000
69		SUBTOTAL RECREATION	50,000	91,000	91,000	106,667	15,667	117,000	20,800	17,600	17,000
70		% Increase/(Decrease) from Prior Year						10%	-82%	-15%	-3%
71		FRONT BEACH AND PARKING MANAGEMENT									
73	30-5620.5010	PRINT AND OFFICE SUPPLIES	8,909	20,800	20,800	-	(20,800)	-	-	-	-
74	30-5620.5013	BANK SERVICE CHARGES	69,192	70,000	70,000	-	(70,000)	-	-	-	-
75	30-5620.5020	ELECTRIC AND GAS	41,633	42,000	42,000	42,000	-	42,000	42,000	42,000	42,000
76	30-5620.5021	TELEPHONE/CABLE	2,580	4,000	4,000	2,000	(2,000)	2,000	2,000	2,000	2,000
77	30-5620.5022	WATER AND SEWER	3,487	5,500	5,500	3,500	(2,000)	3,500	3,500	3,500	3,500
78	30-5620.5024	IT EQUIP, SOFTWARE & SVCS	14,290	66,000	34,249	8,000	(58,000)	8,000	8,000	8,000	8,000
79	30-5620.5025	NON-CAPITAL TOOLS & EQUIPMEN	625	8,000	8,000	3,000	(5,000)	3,000	3,000	3,000	3,000
80	30-5620.5026	MAINT & SERVICE CONTRACTS	13,845	43,500	43,500	28,500	(15,000)	43,500	43,500	43,500	43,500
81	30-5620.5027	MACHINE/EQUIPMENT REPAIR	9,838	16,000	16,000	-	(16,000)	16,000	16,000	16,000	16,000
82	30-5620.5041	UNIFORMS	1,052	5,000	5,000	2,000	(3,000)	2,000	2,000	2,000	2,000
83	30-5620.5054	STREET SIGNS	7,456	7,500	7,500	2,000	(5,500)	2,000	2,000	2,000	2,000

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48	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.
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53	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).
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59	Drainage Phase 4
60	FY25 includes 100% of City's cost for undergrounding elec lines (\$75k) and hopper for 2016 Ford 350 (\$35K). Forecast periods = 20% of Public Works 10 Year Capital Plan totals for non-drainage related capital expenses.
61	Includes annual ditch maintenance (\$196-199k per year)
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66	FY25 includes Bookwalk program - portable book frames (\$5K) and book rentals (\$4K).
67	
68	FY25 includes replacement of Rec Dept Truck(\$40k) and 19% cost of playground (\$57.65K). Forecast period annual amts = 20% of 10 Yr Cap Plan totals
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73	Municipal PCI parking management outsourced
74	Municipal PCI parking management outsourced
75	Landscape lighting in Front Beach area
76	Internet service for Code enforcement tablets (\$2,000).
77	Irrigation
78	NetCertPro mgt of City-wide traffic camera system, incl maint and add'l cameras at Marina, Breach Inlet and JCLong & Ocean (8k). FY24 forecast based on Veris Maturity Analysis schedule for T2 System SBITA as defined in GASB 96.
79	Provision for surveillance camera replacements if needed (\$3k).
80	Sidewalks (\$5k) parking lot (\$10k), irrig (\$2.5k), lighting (\$2.5k), benches/cans (\$2k), road patch (\$5k), surveill camera maint (\$1.5k).
81	Includes annual Parkeon maintenance contract for 18 kiosks
82	BSO uniforms
83	Replace Front Beach parking signs as needed.

	A	B	M	N	Q	S	T	U	V	W	X
1	Draft 4	CITY OF ISLE OF PALMS MUNICIPAL ACCOMMODATIONS TAX FUND									
2	GL Number	Description	ACTUAL FY23	BUDGET FY24	FORECAST FY24	BUDGET FY25	INCREASE/ (DECREASE) FROM FY24 BUDGET	FORECAST FY26	FORECAST FY27	FORECAST FY28	FORECAST FY29
84	30-5620.5062	INSURANCE	887	1,100	1,236	1,800	700	1,836	1,873	1,910	1,948
85	30-5620.5065	PROFESSIONAL SERVICES	856	2,000	2,000	-	(2,000)	-	-	-	-
86	30-5620.5067	CONTRACTED SERVICES	16,800	18,000	18,000	18,000	-	18,000	18,000	18,000	18,000
87	30-5620.5079	MISC. & CONTINGENCY EXP	7,092	7,500	7,500	1,000	(6,500)	7,500	7,500	7,500	7,500
88	30-5620.5085	CAPITAL OUTLAY	71,051	-	31,751	-	-	-	-	-	-
89	SUBTOTAL FR BEACH/PKG MGT		269,594	316,900	317,036	111,800	(205,100)	149,336	149,373	149,410	149,448
90	% Increase/(Decrease) from Prior Y		8%	27%	0%	-65%		34%	0%	0%	0%
91											
92	TOTAL MUNI ATAX FUND EXPENDITURES		970,372	1,762,561	1,443,065	1,236,461	(526,100)	1,408,903	1,628,751	1,793,189	1,578,691
93	% Increase/(Decrease) from Prior Y		-21%	43%	-18%	-30%		14%	16%	10%	-12%
94											
95	NET INCOME BEFORE TRANSFERS		1,784,979	633,439	1,285,443	1,235,102	601,663	860,642	683,888	563,406	822,738
96											
97	TRANSFERS										
98	30-3900.4901	OPERATING TRANSFERS IN	-	-	-	-	-	-	-	-	-
99	30-3900.5901	OPERATING TRANSFERS OUT	(583,050)	(979,433)	(979,433)	(1,114,195)	(134,762)	(934,050)	(1,187,571)	(992,835)	(1,027,120)
100	NET TRANSFERS IN/(OUT)		(583,050)	(979,433)	(979,433)	(1,114,195)	(134,762)	(934,050)	(1,187,571)	(992,835)	(1,027,120)
101											
102	NET INCOME AFTER TRANSFERS		1,201,929	(345,994)	306,010	120,907	466,902	(73,407)	(503,683)	(429,430)	(204,382)
103											
104	ENDING FUND BALANCE		3,685,072	3,339,078	3,991,082	4,111,989		4,038,582	3,534,898	3,105,469	2,901,086

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84	Property & liability coverage on parking kiosks, lights and fixtures in Front Beach area
85	Municipal PCI parking management outsourced
86	Beach recycling collection per contract
87	Provision for unanticipated costs.
88	T2 System SBITA as defined in GASB 96. FY24 forecast based on Veris Maturity Analysis Schedule
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99	Includes transfers to General Fund for 3 firefighters (\$303k), 3 police officers (\$293k) and 50% of Pub Works fuel (\$47.5k) & temp labor (\$124k) and 1 CDL Driver (\$88.5k). FY25 incl transfers to Marina fund of \$83k for 50% of cost to improve T-Dock on ICW, \$50k for Marina green space, \$50K for Marina Maint and \$75k resurface City's portion of reconfigure parking lot. In FY27, \$225k for 50% of bulkhead recoating if necessary.
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1	Draft 4	CITY OF ISLE OF PALMS HOSPITALITY TAX FUND									
2	GL Number	Description	ACTUAL FY23	BUDGET FY24	FORECAST FY24	BUDGET FY25	INCREASE/ (DECREASE) FROM FY24 BUDGET	FORECAST FY26	FORECAST FY27	FORECAST FY28	FORECAST FY29
3											
5	HOSPITALITY TAX FUND REVENUES										
6	35-3450.4108	HOSPITALITY TAX	1,354,621	1,178,000	1,455,742	1,310,168	132,168	1,336,371	1,363,098	1,390,360	1,418,168
7	35-3500.4504	SALE OF ASSETS	-	-	-	-	-	-	-	-	-
8	35-3500.4505	INTEREST INCOME	56,546	33,000	95,316	95,316	62,316	47,658	47,658	47,658	47,658
9	TOTAL REVENUES (NO TRANSFERS)		1,411,167	1,211,000	1,551,058	1,405,484	194,484	1,384,029	1,410,756	1,438,018	1,465,826
10	% Increase/(Decrease) from Prior Yea		23%	5%	28%	16%		-2%	2%	2%	2%
11											
12	GENERAL GOVERNMENT										
13	35-4120.5009	DEBT SERVICE - PRINCIPAL	144,000	150,000	150,000	159,000	9,000	165,000	131,085	136,329	141,782
14	35-4120.5011	DEBT SERVICE - INTEREST	11,618	8,911	8,911	6,091	(2,820)	3,102	28,400	23,157	17,703
15	SUBTOTAL GENERAL GOVT		155,618	158,911	158,911	165,091	6,180	168,102	159,485	159,485	159,485
16	% Increase/(Decrease) from Prior Yea		4%	7%		4%		2%	-5%		
17											
18	POLICE										
19	35-4420.5009	DEBT SERVICE - PRINCIPAL	37,219	38,447	38,447	39,715	1,268	41,025	42,385	43,783	45,227
20	35-4420.5011	DEBT SERVICE - INTEREST	12,627	11,400	11,400	10,131	(1,269)	24,481	20,032	15,249	13,482
21	35-4420.5024	IT EQUIP, SOFTWARE & SVCS	38,126	15,000	15,000	15,000	-	15,000	15,000	15,000	15,000
22	35-4420.5025	NON-CAPITAL TOOLS & EQUIPMENT	598	2,000	2,000	2,000	-	2,000	2,000	2,000	2,000
23	35-4420.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-
24	35-4420.5085	CAPITAL OUTLAY	17,491	57,000	57,000	88,500	31,500	16,100	34,400	69,100	28,400
25	SUBTOTAL POLICE		106,061	123,847	123,847	155,346	31,499	98,606	113,817	145,132	104,109
26	% Increase/(Decrease) from Prior Yea		-78%	-74%		25%		-37%	15%	28%	-28%
27											
28	FIRE										
29	35-4520.5025	NON-CAPITAL TOOLS & EQUIPMENT	25,023	80,000	80,000	71,500	(8,500)	54,000	54,000	54,000	54,000
30	35-4520.5085	CAPITAL OUTLAY	133,859	176,000	176,000	126,000	(50,000)	11,000	13,100	36,700	15,400
31	SUBTOTAL FIRE		158,882	256,000	256,000	197,500	(58,500)	65,000	67,100	90,700	69,400
32	% Increase/(Decrease) from Prior Yea		191%	370%		-23%		-67%	3%	35%	-23%
33											
34	PUBLIC WORKS										
35	35-4620.5026	MAINT & SERVICE CONTRACTS	145,408	193,800	193,800	233,800	40,000	233,800	233,800	233,800	233,800
36	35-4620.5067	CONTRACTED SERVICES	92,705	70,000	135,019	92,000	22,000	92,000	92,000	92,000	92,000
37	35-4620.5085	CAPITAL OUTLAY	123,891	65,000	73,046	38,000	(27,000)	41,700	23,700	50,200	3,800
38	35-4620.5086	DRAINAGE	-	-	-	-	-	-	-	-	-
39	SUBTOTAL PUBLIC WORKS		362,004	328,800	401,865	363,800	35,000	367,500	349,500	376,000	329,600
40	% Increase/(Decrease) from Prior Yea		52%	38%	22%	11%		1%	-5%	8%	-12%
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2	NOTES
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6	FY25 budget based on 90% of most recent 12 month actual collections. Long-term forecast assumes 2% annual increase.
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13	60% of Debt service on Fire Station 2 GO bond. Maturity date is 1/1/26. FY27+includes FY26 purchase PW rear & side loaders for.
14	60% of Debt service on Fire Station 2 GO bond. Maturity date is 1/1/26. FY27+includes FY26 purchase PW rear & side loaders for.
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19	Debt service on Axon body worn and In-car camera system
20	Debt service on Axon body worn and In-car camera system
21	Police Use-of-Force and De-escalation training software maintenance and repairs as needed (\$3K) & radios (in-car & walkies flash upgrade)(\$12K)
22	Body camera equipment replacements as needed
23	
24	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.
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29	Annual provision for bunker gear \$45,000- this covers all personal protective equipment and accounts for new policy of 2 sets of gear for each employee, and 6 new paramedics. Provison for hose & appliances \$9,000 to cover requirements for automatic aid. Includes training room technologies (\$17.5K)
30	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.
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35	City-wide landscaping contract = approx \$70,500/year (base price). Add'l provision provides avail funds for improved landscaping/irrig. This line item is managed by the Asst Public Works Director. Incls right-of-way maintenance 21st-41st. FY25 includes (\$40K) for Rec Dept landscaping assistance.
36	Covers street sweeping contract (Connector, Ocean Blvd, Palm Blvd (\$16K)) + commercial dumpster service increased for higher frequency of collection (\$66K). FY25 includes CARTA shuttle contribution. FY24 was (\$8K), FY25 increased to (\$10K).
37	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.
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1	Draft 4	CITY OF ISLE OF PALMS HOSPITALITY TAX FUND									
2	GL Number	Description	ACTUAL FY23	BUDGET FY24	FORECAST FY24	BUDGET FY25	INCREASE/ (DECREASE) FROM FY24 BUDGET	FORECAST FY26	FORECAST FY27	FORECAST FY28	FORECAST FY29
3											
42	BUILDING										
43	35-4720.5010	PRINT AND OFFICE SUPPLIES	338	-	55	-	-	-	-	-	-
44	35-4720.5013	BANK SERVICE CHARGES	-	-	-	-	-	-	-	-	-
45		SUBTOTAL BUILDING	338	-	55	-	-	-	-	-	-
46		% Increase/(Decrease) from Prior Year									
47											
48	RECREATION										
49	35-4820.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	-	-	-	-	-	-	-	-
50	35-4820.5085	CAPITAL OUTLAY	105,262	85,000	85,000	12,500	(72,500)	58,500	10,400	8,800	8,500
51	35-4830.5092	SPECIAL ACTIVITIES/EVENTS	37,308	45,500	45,500	47,500	2,000	45,500	45,500	45,500	45,500
52		SUBTOTAL RECREATION	142,569	130,500	130,500	60,000	(70,500)	104,000	55,900	54,300	54,000
53		% Increase/(Decrease) from Prior Yea	268%	237%		-54%		73%	-46%	-3%	-1%
54											
55	FRONT BEACH AND PARKING MANAGEMENT										
56	35-5620.5026	MAINT & SERVICE CONTRACTS	1,223	20,000	20,000	10,000	(10,000)	-	-	-	-
57	35-5620.5085	CAPITAL OUTLAY	26,749	75,000	75,000	-	(75,000)	-	10,000	-	30,000
58		SUBTOTAL FR BEACH/PKG MGT	27,972	95,000	95,000	10,000	(85,000)	-	10,000	-	30,000
59		% Increase/(Decrease) from Prior Year									
60											
61	TOTAL HOSPITALITY TAX FUND EXPENDITURES		953,445	1,093,058	1,166,178	951,737	(141,321)	803,208	755,802	825,617	746,594
62		% Increase/(Decrease) from Prior Yea	-1%	13%	7%	-13%		-16%	-6%	9%	-10%
63											
64	NET INCOME BEFORE TRANSFERS		457,722	117,942	384,880	453,746	335,805	580,821	654,954	612,401	719,231
65											
66	TRANSFERS										
67	35-3900.5901	OPERATING TRANSFERS OUT	(266,214)	(277,728)	(277,728)	(528,642)	(250,914)	(544,502)	(560,837)	(577,662)	(594,992)
68		NET TRANSFERS IN/(OUT)	(266,214)	(277,728)	(277,728)	(528,642)	(250,914)	(544,502)	(560,837)	(577,662)	(594,992)
69											
70	NET INCOME AFTER TRANSFERS		191,508	(159,786)	107,152	(74,896)	84,890	36,319	94,117	34,739	124,240
71											
72	ENDING FUND BALANCE		1,006,896	847,109	1,114,047	1,039,151		1,075,471	1,169,588	1,204,327	1,328,567

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50	FY25 incl golf cart (\$12.5K). Forecast period annual amts = 10% of 10 Yr Capital Plan totals. FY25 also includes \$50k to rehab the Breach Inlet boat ramp.
51	Holiday Fest (\$27k), Front Beach Fest (\$16,500) and Sand Sculpting (\$4,000).
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56	Maintenance and repairs to parking lot as needed (\$10k).
57	Add or replace public art in FY26 (\$10k) and replace parking kiosks in FY28 (\$30k)
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67	Includes transfers to General Fund for 2 police officers including livability officer (\$218k), 2 firefighter and 50% of Fire Inspector (\$234.3k), 1 CDL Driver (\$78K).
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1	Draft 4	CITY OF ISLE OF PALMS STATE ACCOMMODATIONS TAX FUND									
2	GL Number	Description	ACTUAL FY23	BUDGET FY24	FORECAST FY24	BUDGET FY25	INCREASE/ (DECREASE) FROM FY24 BUDGET	FORECAST FY26	FORECAST FY27	FORECAST FY28	FORECAST FY29
3											
5	STATE ACCOMMODATIONS TAX FUND REVENUES										
6	50-3450.4105	ACCOMMODATIONS TAX-RELATED	2,414,112	2,129,400	2,371,945	2,134,751	5,351	2,177,446	2,220,995	2,265,415	2,310,723
7	50-3450.4107	ACCOMMODATIONS TAX-PROMO	1,114,201	982,800	1,094,744	986,503	3,703	1,006,233	1,026,358	1,046,885	1,067,823
8	50-3450.4111	GRANT INCOME			12,352	376,200	376,200	-	-	-	-
9	50-3500.4501	MISCELLANEOUS INCOME	-	-	-	-	-	-	-	-	-
10	50-3500.4504	SALE OF ASSETS	-	-	-	-	-	-	-	-	-
11	50-3500.4505	INTEREST INCOME	130,902	76,000	260,323	260,323	184,323	130,161	130,161	130,161	130,161
12	TOTAL REVENUES (NO TRANSFERS)		3,659,215	3,188,200	3,739,364	3,757,777	569,577	3,313,840	3,377,514	3,442,461	3,508,707
13	% Increase/(Decrease) from Prior Y		10%	37%	17%	18%		-12%	2%	2%	2%
14											
15	GENERAL GOVERNMENT										
16	50-4120.5013	BANK SERVICE CHARGES	-	-	-	-	-	-	-	-	-
17	50-4120.5022	WATER AND SEWER	938	1,000	1,000	600	(400)	1,000	1,000	1,000	1,000
18	50-4120.5025	NON-CAPITAL TOOLS & EQUIPMEN	-	8,000	8,000	6,000	(2,000)	6,000	6,000	6,000	6,000
21	50-4120.5077	PROGRAMS/SPONSORSHIPS	108,207	95,000	95,000	95,000	-	95,000	95,000	95,000	95,000
22	50-4120.5079	MISCELLANEOUS	-	1,000	1,000	1,000	-	1,000	1,000	1,000	1,000
23	50-4120.5085	CAPITAL OUTLAY	-	-	-	108,333	108,333	-	-	-	-
24	50-4120.5090	TOURISM PROMOTION EXP	1,105,340	976,800	976,800	979,259	2,459	1,000,233	1,020,358	1,040,885	1,061,823
25	SUBTOTAL GENERAL GOVT		1,214,484	1,081,800	1,081,800	1,190,192	108,392	1,103,233	1,123,358	1,143,885	1,164,823
26	% Increase/(Decrease) from Prior Y		9%	42%		10%		-7%	2%	2%	2%
27											
28	POLICE										
29	50-4420.5025	NON-CAPITAL TOOLS & EQUIPMEN	12,555	11,000	11,000	25,000	14,000	7,500	7,500	7,500	7,500
30	50-4420.5026	MAINT & SERVICE CONTRACTS	-	-	-	-	-	-	-	-	-
31	50-4420.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-
32	50-4420.5084	CONSTRUCTION IN PROGRESS	-	-	-	-	-	-	-	-	-
33	50-4420.5085	CAPITAL OUTLAY	67,202	53,600	53,600	82,921	29,321	32,200	68,800	138,200	56,800
34	SUBTOTAL POLICE		79,758	64,600	64,600	107,921	43,321	39,700	76,300	145,700	64,300
35	% Increase/(Decrease) from Prior Y		-28%	-70%		67%		-63%	92%	91%	-56%
36											
37	FIRE										
38	50-4520.5009	DEBT SERVICE - PRINCIPAL	80,957	82,439	82,439	83,947	1,509	85,483	87,048	88,641	213,758
39	50-4520.5011	DEBT SERVICE - INTEREST	10,958	9,476	9,476	7,967	(1,509)	6,431	4,867	3,274	65,402
40	50-4520.5025	NON-CAPITAL TOOLS & EQUIPMEN	-	-	-	-	-	-	-	-	-
41	50-4520.5026	MAINT & SERVICE CONTRACTS	-	-	-	-	-	-	-	-	-
42	50-4520.5084	CONSTRUCTION IN PROGRESS	-	-	-	-	-	-	-	-	-
43	50-4520.5085	CAPITAL OUTLAY	44,116	20,000	20,000	153,250	133,250	22,000	26,200	73,400	30,800
44	SUBTOTAL FIRE		136,031	111,915	111,915	245,165	133,250	113,915	118,115	165,315	309,960
45	% Increase/(Decrease) from Prior Y		-34%	-73%		119%		-54%	4%	40%	87%

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2	NOTES
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6	Budget based on 90% of actual last 12 month revenues. Long-term forecast increases by 2% per year.
7	Budget based on 90% of actual last 12 month revenues. Long-term forecast increases by 2% per year.
8	Body Armor Assistance Grant. FY25 assumes grant will be received for Waterway total of \$990K split 62% (\$613.8.K)to Cap Fund and 38% to State ATax Fund (\$376.2K).
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17	Irrigation at Breach Inlet sign
18	Add/replace/maintain benches, etc at Carmen R Bunch and Leola Hanbury parks (\$1k) and provision for addition/maintenance of beach wheelchairs (\$5k)
21	Provison for events and sponsorships approved by the Accommodations Tax Advisory Committee (\$50,000) and July 4th Fireworks show (\$45K).
22	
23	FY25 includes IOP Message Board (\$25K) and 1/3 of the planning of City Hall repair/renovation (\$83.3K)
24	Includes State-mandated 30% transfer (\$986,503 less \$22,605 for City's new Public Relations & Tourism Coordinator) to one or more DMOs (Designated Marketing Organizations) that have an "existing, ongoing tourism promotion program" or a DMO that can demonstrate that "it can develop an effective tourism promotion program". City Council could continue to designate the Charleston Area CVB/Explore Charleston as the City's only DMO and/or designate another organization that meets the State's requirements. Also includes \$15k for City Hall visitor T-shirt program.
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29	Body armor as needed (\$7.5k). FY25 includes training room upgrades (\$17.5k)
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33	FY25 incl a UTV (\$22K),1/2 of public safety drone (\$11.5K), New Tasers (\$18K) & 1/2 of PD share for access control system (\$31,250). Forecast periods = 20% of the annual Police Dept capital needs per the 10-yr plan
34	
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38	Debt service for new 75' ladder truck. FY29+ includes new purchase for FY28 Pumper Fire Engine Truck.
39	Debt service for new 75' ladder truck. FY29+ includes new purchase for FY28 Pumper Fire Engine Truck.
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43	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.
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	A	B	M	N	Q	S	T	U	V	W	X
1	Draft 4	CITY OF ISLE OF PALMS STATE ACCOMMODATIONS TAX FUND									
2	GL Number	Description	ACTUAL FY23	BUDGET FY24	FORECAST FY24	BUDGET FY25	INCREASE/ (DECREASE) FROM FY24 BUDGET	FORECAST FY26	FORECAST FY27	FORECAST FY28	FORECAST FY29
3											
47	PUBLIC WORKS										
48	50-4620.5026	MAINT & SERVICE CONTRACTS	-	-	-	-	-	-	-	-	-
49	50-4620.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-
50	50-4620.5079	MISCELLANEOUS	3,939	7,500	7,500	7,500	-	7,500	7,500	7,500	7,500
51	50-4620.5085	CAPITAL OUTLAY	36,500	615,000	200,000	570,000	(45,000)	83,400	47,400	100,400	7,600
52		SUBTOTAL PUBLIC WORKS	40,439	622,500	207,500	577,500	(45,000)	90,900	54,900	107,900	15,100
53		% Increase/(Decrease) from Prior Y	390%	1535%	-67%	-7%		-84%	-40%	97%	-86%
54											
55	RECREATION										
57	50-4820.5026	MAINT & SERVICE CONTRACTS	-	-	-	-	-	-	-	-	-
58	50-4820.5085	CAPITAL OUTLAY	112,658	135,000	135,000	57,667	(77,333)	77,000	229,800	17,600	767,000
59	50-4830.5092	SPECIAL ACTIVITIES	6,837	16,500	16,500	16,500	-	16,500	16,500	16,500	16,500
60		SUBTOTAL RECREATION	119,495	151,500	151,500	74,167	(77,333)	93,500	246,300	34,100	783,500
61		% Increase/(Decrease) from Prior Y	1075%	1195%		-51%		26%	163%	-86%	2198%
62											
63	FRONT BEACH AND FRONT BEACH RESTROOMS										
64	50-5620.5020	ELECTRIC AND GAS	747	700	700	750	50	750	750	750	750
65	50-5620.5022	WATER AND SEWER	12,009	12,000	12,000	12,500	500	12,500	12,500	12,500	12,500
66	50-5620.5026	MAINT & SERVICE CONTRACTS	21,013	45,000	45,000	45,000	-	45,000	45,000	20,000	20,000
67	50-5620.5044	CLEANING/SANITARY SUPPLY	8,909	11,000	11,000	11,000	-	10,000	10,000	10,000	10,000
68	50-5620.5062	INSURANCE	8,921	10,000	10,911	13,200	3,200	13,464	13,733	14,008	14,288
69	50-5620.5065	PROFESSIONAL SERVICES	-	80	80	80	-	80	80	80	80
70	50-5620.5067	CONTRACTED SERVICES	108,588	125,000	125,000	125,000	-	125,000	125,000	125,000	125,000
73	50-5620.5085	CAPITAL OUTLAY	25,108	70,000	70,000	170,000	100,000	170,000	70,000	175,000	-
74		SUBTOTAL FR BEACH RESTRMS	185,295	273,780	274,691	377,530	103,750	376,794	277,063	357,338	182,618
75		% Increase/(Decrease) from Prior Y	22%	87%	0%	38%		0%	-26%	29%	-49%
76											
77		TOTAL STATE ATAX FUND EXPENDITURES	1,775,501	2,306,095	1,892,006	2,572,475	266,380	1,818,042	1,896,036	1,954,237	2,520,300
78		% Increase/(Decrease) from Prior Y	11%	46%	-18%	12%		-29%	4%	3%	29%
79											
80		NET INCOME BEFORE TRANSFERS	1,883,714	882,106	1,847,358	1,185,302	303,197	1,495,799	1,481,478	1,488,224	988,407
81											
82	TRANSFERS										
83	50-3900.4901	OPERATING TRANSFERS IN	-	-	-	-	-	-	-	-	-
84	50-3900.5901	OPERATING TRANSFERS OUT	(642,811)	(1,358,544)	(1,358,544)	(1,450,294)	(91,750)	(1,362,915)	(1,635,617)	(1,459,685)	(1,507,976)
85		NET TRANSFERS IN/(OUT)	(642,811)	(1,358,544)	(1,358,544)	(1,450,294)	(91,750)	(1,362,915)	(1,635,617)	(1,459,685)	(1,507,976)
86											
87		NET INCOME AFTER TRANSFERS	1,240,903	(476,439)	488,814	(264,992)	211,446	132,884	(154,139)	28,538	(519,569)
88											
89		ENDING FUND BALANCE	4,154,059	3,677,620	4,642,873	4,377,881		4,510,765	4,356,626	4,385,164	3,865,595

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2	NOTES
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50	Annual provision for beach trash cans.
51	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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58	FY25 incl 19% cost of playground (\$57.6K). Forecast period annual amts = 20% of 10 Yr Cap Plan totals
59	Connector Run (\$7,500), Easter egg hunt (\$4,500), music event (\$4,500).
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65	Includes outside showers
66	Includes \$20,000 for maintenance of public restrooms and \$25,000 to rehab approx 250 Lft of white fencing in front beach areas (FY23-FY26).
67	Supplies for front beach restrooms
68	
69	Backflow tests
70	Includes \$40k for year-round cleaning and maintenance of public restrooms and \$85k year-round business district (on street) & beach trash collection. Cost of PT attendant (\$23k) is now included in the General Fund, but offset by a Transfer In from the State Atax Fund.
73	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).
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84	Incls xfers to Gen Fund for Public Relations & Tourism Coordinator (\$39.7), 3 firefighters (\$273.7k), 3 Paramedics (\$313k), 2 police officer (\$199k), 100% of BSOs and Marina Parking Attendant (\$35.6k), Police OT (\$20k), Front Beach restroom attendant (\$28.3k), STR Coordinator (\$74.7K) and Code Enforcement Officer (\$78.9K). Also includes 75% of annual debt svc on Marina dock bond (\$250.3k), and Beach Run sponsorship (\$3k). FY25 Incls transfers to Marina fund for 50% of improves to the T-dock on the ICW (\$83k), and Marina green space (\$50k). \$225k in FY27 for 50% of bulkhead recoating if necessary.
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1	Draft 4	CITY OF ISLE OF PALMS BEACH MAINTENANCE AND PRESERVATION BUDGET									
2	GL Number	Description	ACTUAL FY23	BUDGET FY24	FORECAST FY24	BUDGET FY25	INCREASE/ (DECREASE) FROM FY24 BUDGET	FORECAST FY26	FORECAST FY27	FORECAST FY28	FORECAST FY29
3											
4	REVENUES - BEACH PRESERVATION FEE FUND (58)										
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	1,869,571	1,680,000	1,793,766	1,614,390	(65,610)	1,646,678	1,679,611	1,713,203	1,747,467
10	58-3450.4111	GRANT INCOME	120,000	-	927,765	500,000	500,000	-	-	-	-
11	58-3500.4505	INTEREST INCOME	273,624	165,000	467,451	467,451	302,451	273,725	273,725	273,725	273,725
12		TOTAL REVENUES	2,263,194	1,845,000	3,188,982	2,581,840	736,840	1,920,403	1,953,336	1,986,929	2,021,193
13											
14	EXPENDITURES - BEACH PRESERVATION FEE FUND (58)										
15	55-4120.5009	DEBT SERVICE - PRINCIPAL	-	-	-	-	-	-	-	-	-
16	55-4120.5011	DEBT SERVICE - INTEREST	-	-	-	-	-	-	-	-	-
17	55-4120.5013	BANK SERVICE CHARGES	-	-	-	-	-	-	-	-	-
18	55-4120.5026	MAINT & SERVICE CONTRACTS	-	-	-	-	-	-	-	-	-
19	55-4120.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-
20	55-4120.5087	BEACH NOURISHMENT	-	-	-	-	-	-	-	-	-
21	57-4120.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-
22	58-4120.5013	B BANK SERVICE CHARGES	-	-	-	-	-	-	-	-	-
23	58-4120.5026	B MAINT & SERVICE CONTRACTS	-	25,000	25,000	25,000	-	25,000	25,000	25,000	25,000
24	58-4120.5065	B PROFESSIONAL SERVICES	102,300	345,000	345,000	425,000	80,000	60,000	535,000	85,000	60,000
25	58-4120.5084	CONSTRUCTION IN PROGRESS	3,950	-	-	-	-	-	-	-	-
26	58-4120.5085	B CAPITAL OUTLAY	305,048	485,000	485,000	765,000	280,000	285,000	265,000	285,000	265,000
27	58-4120.5087	B BEACH NOURISHMENT	-	-	1,890,000	587,500	587,500	350,000	11,850,000	-	-
28		TOTAL EXPENDITURES	411,298	855,000	2,745,000	1,802,500	947,500	720,000	12,675,000	395,000	350,000
29											
30		NET INCOME BEFORE TRANSFERS	1,851,896	990,000	443,982	779,340	(210,660)	1,200,403	(10,721,664)	1,591,929	1,671,193
31											
32		TRANSFERS									
33	55-3900.4901	OPERATING TRANSFERS IN	-	-	-	-	-	-	-	-	-
34	55-3900.5901	OPERATING TRANSFERS OUT	-	-	-	-	-	-	-	-	-
35	57-3900.4901	OPERATING TRANSFERS IN	-	-	-	-	-	-	-	-	-
36	57-3900.5901	OPERATING TRANSFERS OUT	-	-	-	-	-	-	-	-	-
37	58-3900.4901	OPERATING TRANSFERS IN	-	-	-	-	-	-	-	-	-
38		NET TRANSFERS IN/(OUT)	-	-	-	-	-	-	-	-	-
39											
40		NET INCOME AFTER TRANSFERS	1,851,896	990,000	443,982	779,340	(210,660)	1,200,403	(10,721,664)	1,591,929	1,671,193
41											
42		ENDING FUND BALANCE	8,345,723	9,335,723	8,789,705	9,569,045		10,769,448	47,785	1,639,713	3,310,906

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2	NOTES
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5	Beach Restoration Project Fund closed. Beach Preservation Fee Fund #58 now hold all Beach funds.
6	
7	FY25 interest income based on last 12 months received. Forecast periods are 50% of FY25 Budget.
8	FY25 interest income based on last 12 months received. Forecast periods are 50% of FY25 Budget.
9	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	FY25 interest income based on last 12 months received. Forecast periods are 50% of FY25 Budget.
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23	Matching fund provision for dune vegetation planting program
24	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	Emergency Beach Access Path
26	\$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	Forecast construction of next large scale offshore renourishment in FY28. Rough estimate using a 25% increase over the City's portion of the 2018 project.
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1	Draft 4	CITY OF ISLE OF PALMS ALL OTHER FUNDS BUDGET									
			ACTUAL FY23	BUDGET FY24	FORECAST FY24	BUDGET FY25	INCREASE/ (DECREASE) FROM FY24 BUDGET	FORECAST FY26	FORECAST FY27	FORECAST FY28	FORECAST FY29
2	GL Number	Description									
3											
5	DISASTER RECOVERY FUND REVENUES										
6	60-3450.4111	GRANT INCOME	-	-	-	-	-	-	-	-	-
7	60-3500.4501	MISCELLANEOUS	-	-	-	-	-	-	-	-	-
8	60-3500.4505	INTEREST INCOME	119,841	74,000	165,898	165,898	91,898	82,949	82,949	82,949	82,949
9	TOTAL REVENUES		119,841	74,000	165,898	165,898	91,898	82,949	82,949	82,949	82,949
10	% Increase/(Decrease) from Prior Year		143%	342%	124%	124%		-50%			
11											
12	DISASTER RECOVERY FUND EXPENDITURES										
13	60-4120.5013	BANK SERVICE CHARGES	-	-	-	-	-	-	-	-	-
14	60-4120.5045	STORM PREPARATION/CLEANUP	111,854	10,000	10,000	10,000	-	10,000	10,000	10,000	10,000
15	60-4120.5058	HURRICANE BUILDING COSTS	-	-	-	-	-	-	-	-	-
16	60-4120.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-
17	60-4120.5079	MISCELLANEOUS	-	3,000	3,000	3,000	-	3,000	3,000	3,000	3,000
18	TOTAL EXPENDITURES		111,854	13,000	13,000	13,000	-	13,000	13,000	13,000	13,000
19	% Increase/(Decrease) from Prior Year		#DIV/0!								
20											
21	60-3900.4901	OPERATING TRANSFERS IN	103,022	-	-	-	-	-	-	-	-
22											
23	DISASTER RECOVERY NET INCOME AFTER TRANSFERS										
24	NET OF REVENUES & EXPENDITURES		111,009	61,000	152,898	152,898	91,898	69,949	69,949	69,949	69,949
25											
26	ENDING FUND BALANCE		3,166,744	3,227,744	3,319,642	3,472,539		3,542,488	3,612,437	3,682,386	3,752,334
27											
30											
31	FIRE DEPARTMENT 1% REVENUES										
32	40-3450.4120	VFD 1% REBATE	208,310	208,000	227,860	218,688	10,688	225,570	225,570	225,570	225,570
33	40-3500.4505	INTEREST INCOME	529	300	755	755	455	300	300	300	300
34	TOTAL FIRE DEPT 1% REVENUES		208,839	208,300	228,615	219,443	11,143	225,870	225,870	225,870	225,870
35	% Increase/(Decrease) from Prior Year		28%	33%	10%	5%		3%			
36											
37	FIRE DEPARTMENT 1% EXPENDITURES										
38	40-4520.5013	BANK SERVICE CHARGES	63	70	70	70	-	70	70	70	70
39	40-4520.5014	MEMBERSHIP AND DUES	-	6,500	6,500	-	(6,500)	6,500	6,500	6,500	6,500
40	40-4520.5021	TELEPHONE/CABLE	5,680	6,100	6,100	6,100	-	6,100	6,100	6,100	6,100
41	40-4520.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	-	-	-	-	-	-	-	-
42	40-4520.5041	UNIFORMS	-	-	-	-	-	-	-	-	-
43	40-4520.5062	INSURANCE	188,600	193,630	209,147	211,200	17,570	211,200	211,200	211,200	211,200
44	40-4520.5079	MISCELLANEOUS	3,240	2,000	2,000	2,000	-	2,000	2,000	2,000	2,000
45	TOTAL FIRE DEPT 1% EXPENDITURES		197,584	208,300	223,817	219,370	11,070	225,870	225,870	225,870	225,870
46	% Increase/(Decrease) from Prior Year		16%	34%	7%	5%		3%			
47											
48	FIRE DEPT 1% NET INCOME		11,256	-	4,798	73	73	-	-	-	-
49											
50	ENDING FUND BALANCE		31,322	31,322	36,120	36,193		36,193	36,193	36,193	36,193
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8	FY25 interest income based on last 12 months received. Forecast periods are 50% of FY25 Budget.
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14	Only if needed
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17	\$3k annually for costs related to annual Hurricane Expo community event
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33	FY25 interest income based on last 12 months received. Forecast periods are 50% of FY25 Budget.
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1	Draft 4	CITY OF ISLE OF PALMS ALL OTHER FUNDS BUDGET									
			ACTUAL FY23	BUDGET FY24	FORECAST FY24	BUDGET FY25	INCREASE/ (DECREASE) FROM FY24 BUDGET	FORECAST FY26	FORECAST FY27	FORECAST FY28	FORECAST FY29
2	GL Number	Description									
3											
76	VICTIMS FUND REVENUES										
77	64-3450.4112	COURT ASSESSMENTS FOR VICTIMS	14,867	10,000	14,748	13,856	3,856	10,000	10,000	10,000	10,000
78	64-3500.4505	INTEREST	-	-	-	-	-	-	-	-	-
79	TOTAL VICTIMS FUND REVENUES		14,867	10,000	14,748	13,856	3,856	10,000	10,000	10,000	10,000
80	% Increase/(Decrease) from Prior Year		27%	-9%	47%	39%		-28%			
82	VICTIMS FUND EXPENDITURES										
83	64-4420.5010	PRINT AND OFFICE SUPPLIES	91	500	500	500	-	500	500	500	500
84	64-4420.5013	BANK SERVICE CHARGES	-	-	-	-	-	-	-	-	-
85	64-4420.5014	MEMBERSHIP AND DUES	60	100	100	100	-	100	100	100	100
86	64-4420.5021	TELEPHONE/CABLE	-	2,600	2,600	2,600	-	2,600	2,600	2,600	2,600
87	64-4420.5041	UNIFORMS	-	-	-	-	-	-	-	-	-
88	64-4420.5064	EMPLOYEE TRAINING	621	1,500	1,500	1,500	-	1,500	1,500	1,500	1,500
89	64-4420.5079	MISCELLANEOUS	7,524	2,000	10,275	2,000	-	3,000	3,000	3,000	3,000
90	TOTAL VICTIMS FUND EXPENDITURES		8,296	6,700	14,975	6,700	-	7,700	7,700	7,700	7,700
91	% Increase/(Decrease) from Prior Year		-44%	370%	124%			15%			
93	VICTIMS FUND NET INCOME BEFORE TRANSFERS		6,571	3,300	(227)	7,156	3,856	2,300	2,300	2,300	2,300
95	60-3900.4901	OPERATING TRANSFERS IN	-	-	-	-	-	-	-	-	-
96	64-3900.5901	OPERATING TRANSFERS OUT	(3,510)	(3,000)	(3,000)	(3,000)	-	(3,000)	(3,000)	(3,000)	(3,000)
98	VICTIMS NET INC AFTER TRANSFERS		3,060	300	(3,227)	4,156	3,856	(700)	(700)	(700)	(700)
100	ENDING FUND BALANCE		35,184	35,484	31,956	36,112		35,412	34,712	34,012	33,312
123	RECREATION BUILDING FUND REVENUES										
124	68-3500.4501	MISCELLANEOUS REVENUE	18,602	18,750	15,691	18,750	-	15,000	15,000	15,000	15,000
125	68-3500.4505	INTEREST	3,915	2,500	5,988	2,994	494	-	-	-	-
126	TOTAL RECREATION FUND REVENUES		22,517	21,250	21,679	21,744	494	15,000	15,000	15,000	15,000
127	% Increase/(Decrease) from Prior Year		28%	199%	2%	2%		-31%			
129	RECREATION BUILDING FUND EXPENDITURES										
130	68-4820.5013	BANK SERVICE CHARGES	-	-	-	-	-	-	-	-	-
131	68-4820.5026	MAINT & SERVICE CONTRACTS	-	2,000	2,000	2,000	-	-	-	-	-
132	68-4820.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-
133	68-4820.5085	CAPITAL OUTLAY	-	-	-	127,000	127,000	-	-	-	-
134	68-4830.5092	SPECIAL ACTIVITIES	11,343	15,000	15,000	15,000	-	15,000	15,000	15,000	15,000
135	TOTAL RECREATION FUND EXPENDITURES		11,343	17,000	17,000	144,000	127,000	15,000	15,000	15,000	15,000
136	% Increase/(Decrease) from Prior Year		-4%	323%		747%		-90%			
138	68-3900.4901	OPERATING TRANSFERS IN	3,000	3,000	3,000	3,000	-	3,000	3,000	3,000	3,000
140	REC BUILDING FUND NET INCOME		14,174	7,250	7,679	(119,256)	(126,506)	3,000	3,000	3,000	3,000
142	ENDING FUND BALANCE		113,242	120,492	120,921	1,665		4,665	7,665	10,665	13,665

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96	Transfers out to General Fund to support payroll costs of part-time victims advocate in the Police Dept
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124	Includes \$15k for Beach Run registration fees and \$3.7k for engraved paver donations.
125	FY25 interest income based on last 12 months received. Forecast periods are 50% of FY25 Budget.
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131	Expense related to engraving pavers at Rec Dept.
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133	43% cost of Playground (\$127K)
134	Expenses related to IOP Beach Run
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138	Transfer in from State Atax fund to sponsor IOP Beach Run
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NOTES

	A	B	M	N	Q	S	T	U	V	W	X
1	Draft 4	CITY OF ISLE OF PALMS MARINA ENTERPRISE FUND BUDGET									
2	GL Number	Description	ACTUAL FY23	BUDGET FY24	FORECAST FY24	BUDGET FY25	INCREASE/ (DECREASE) FROM FY24 BUDGET	FORECAST FY26	FORECAST FY27	FORECAST FY28	FORECAST FY29
5	MARINA REVENUES										
6	90-3450.4111	GRANT INCOME	81,082	-	-	-	-	1,500,000	-	-	-
7	90-3500.4501	MISCELLANEOUS INCOME	38,264	-	-	-	-	-	-	-	-
8	90-3500.4505	INTEREST INCOME	33,740	13,000	94,754	94,754	81,754	47,377	47,377	47,377	47,377
9	90-3600.4610	MARINA STORE LEASE INCOME	60,685	98,000	98,827	100,640	2,640	102,653	104,706	106,800	108,936
10	90-3600.4620	MARINA OPERATIONS LEASE INCOI	143,617	216,000	230,243	239,243	23,243	244,028	248,908	253,887	258,964
11	90-3600.4630	MARINA RESTAURANT LEASE INCOI	93,410	114,000	177,627	145,000	31,000	156,200	158,624	161,096	163,617
12	90-3600.4645	MARINA STORE VARIABLE LEASE IN	6,349	-	-	-	-	-	-	-	-
13	90-3600.4655	MARINA OPERATIONS VARIABLE LE	8,568	-	-	-	-	-	-	-	-
14	90-3600.4660	MARINA PUBLIC DOCK INCOME	19,065	-	-	-	-	-	-	-	-
15	90-3600.4665	MARINA RESTARUANT VARIABLE LI	-	-	-	-	-	-	-	-	-
16	90-3600.4670	MARINA STORE LEASE INTEREST	44,418	-	-	-	-	-	-	-	-
17	90-3600.4680	MARINA OPERATIONS LEASE INTER	105,322	-	-	-	-	-	-	-	-
18	90-3600.4690	MARINA RESTAURANT LEASE INTEF	71,408	-	-	-	-	-	-	-	-
19	TOTAL REVENUES		705,929	441,000	601,451	579,637	138,637	2,050,258	559,615	569,160	578,895
20	% Increase/(Decrease) from Prior Y		35%	24%	36%	31%		254%	-73%	2%	2%
22	MARINA GENERAL & ADMINISTRATIVE										
23	90-6120.5011	DEBT SERVICE - INTEREST	79,526	75,427	75,427	69,854	(5,573)	64,152	58,342	52,402	46,332
25	90-6120.5022	WATER AND SEWER	363	2,000	2,000	1,000	(1,000)	2,000	2,000	2,000	2,000
26	90-6120.5026	MAINT & SERVICE CONTRACTS	10,027	50,000	50,000	50,000	-	1,575,000	75,000	75,000	75,000
28	90-6120.5065	PROFESSIONAL SERVICES	60,501	82,000	82,000	82,000	-	20,000	20,000	20,000	20,000
29	90-6120.5079	MISCELLANEOUS	7,967	7,200	7,200	7,200	-	7,200	7,200	7,200	7,200
30	SUBTOTAL		158,384	216,627	216,627	210,054	(6,573)	1,668,352	162,542	156,602	150,532
31	% Increase/(Decrease) from Prior Y		-41%	-47%		-3%		694%	-90%	-4%	-4%
33	MARINA STORE										
34	90-6220.5022	WATER AND SEWER	320	300	360	360	60	360	360	360	360
36	90-6220.5030	DEPRECIATION	7,180	7,610	7,610	7,610	-	7,610	7,610	7,610	7,610
37	90-6220.5062	INSURANCE	-	1,500	550	600	(900)	600	600	600	600
38	90-6220.5065	PROFESSIONAL SERVICES	100	500	500	500	-	500	500	500	500
40	SUBTOTAL		7,600	9,910	9,020	9,070	(840)	9,070	9,070	9,070	9,070
41	% Increase/(Decrease) from Prior Y		-12%	11%	-9%	-8%					
43	MARINA OPERATIONS										
44	90-6420.5026	MAINT & SERVICE CONTRACTS	2,415	-	-	-	-	-	450,000	-	-
45	90-6420.5030	DEPRECIATION	310,840	296,752	312,000	315,000	18,248	315,000	315,000	315,000	315,000
46	90-6420.5061	ADVERTISING	500	5,000	5,000	5,000	-	5,000	5,000	5,000	5,000
47	90-6420.5062	INSURANCE	198,440	200,000	216,546	224,800	24,800	229,296	233,882	238,560	238,560
50	SUBTOTAL		512,195	501,752	533,546	544,800	43,048	549,296	1,003,882	558,560	558,560
51	% Increase/(Decrease) from Prior Y		-5%	-40%	6%	9%		1%	83%	-44%	
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2	NOTES
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6	\$1.5M State budget allocation for Marina dredging
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8	FY25 interest income based on last 12 months received. Forecast periods are 50% of FY25 Budget.
9	FY25 budget based on current base rent + \$5k estimated additional rent. Forecast assumes a 2% annual increase.
10	FY25 budget based on current base rent + \$9k estimated additional rent. Forecast assumes a 2% annual increase.
11	FY25 budget based on current base rent + \$35k estimated additional rent. Forecast assumes a 2% annual increase.
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23	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	Irrigation around sign
26	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	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	Provision for resident eco-tour outings
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34	Annual fireline inspection
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37	Underground storage tank insurance on (2) fuel tanks. Tenant pays for property, liability and flood coverage.
38	DHEC underground storage tank fees
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44	\$450,000 for bulkhead recoating in FY27
45	Includes depreciation on new docks starting in FY21.
46	
47	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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	A	B	M	N	Q	S	T	U	V	W	X
1	Draft 4	CITY OF ISLE OF PALMS MARINA ENTERPRISE FUND BUDGET									
2	GL Number	Description	ACTUAL FY23	BUDGET FY24	FORECAST FY24	BUDGET FY25	INCREASE/ (DECREASE) FROM FY24 BUDGET	FORECAST FY26	FORECAST FY27	FORECAST FY28	FORECAST FY29
53	MARINA RESTAURANT										
54	90-6520.5020	ELECTRIC AND GAS	-	-	-	-	-	-	-	-	-
55	90-6520.5022	WATER AND SEWER	-	-	-	-	-	-	-	-	-
56	90-6520.5026	MAINT & SERVICE CONTRACTS	40	-	845	-	-	-	-	-	-
57	90-6520.5030	DEPRECIATION	4,874	5,250	5,250	5,250	-	5,250	5,250	5,250	5,250
58	90-6520.5062	INSURANCE	7,186	30,000	7,300	7,600	(22,400)	7,752	7,907	8,065	8,065
59	90-6520.5065	PROFESSIONAL SERVICES	-	200	200	200	-	200	200	200	200
62	SUBTOTAL		12,100	35,450	13,595	13,050	(22,400)	13,202	13,357	13,515	13,515
63	% Increase/(Decrease) from Prior Y		-78%	1510%	-62%	-63%		1%	1%	1%	
64											
65	MARINA PUBLIC DOCK										
66	90-6820.5020	M ELECTRIC AND GAS	601	-	674	675	675	675	675	675	675
67	90-6820.5026	M MAINT & SERVICE CONTRACTS	7,129	100,000	100,000	-	(100,000)	-	-	-	-
68	90-6820.5030	M DEPRECIATION	2,938	50,000	50,000	15,000	(35,000)	15,000	15,000	15,000	15,000
69	90-6820.5062	M INSURANCE	3,081	13,000	3,100	13,000	-	13,260	13,525	13,796	13,796
70	90-6820.5079	M MISCELLANEOUS	2,133	-	476	-	-	-	-	-	-
71	SUBTOTAL		15,882	163,000	154,250	28,675	(134,325)	28,935	29,200	29,471	29,471
72	% Increase/(Decrease) from Prior Y		11%	527%	-5%	-82%		1%	1%	1%	
73											
74	TOTAL MARINA EXPENSES		706,161	926,739	927,037	805,649	(121,090)	2,268,855	1,218,051	767,217	761,147
75	% Increase/(Decrease) from Prior Y		-20%	-28%	0%	-13%		182%	-46%	-37%	-1%
76											
77	NET INCOME BEFORE TRANSFERS		(232)	(485,739)	(325,585)	(226,012)	259,727	(218,597)	(658,435)	(198,057)	(182,253)
78											
79	TRANSFERS										
80	90-3900.4901	OPERATING TRANSFERS IN	250,419	2,185,370	2,185,370	641,391	(1,543,979)	299,864	750,006	300,051	299,999
81											
82	NET INCOME AFTER TRANSFERS		250,187	1,699,631	1,859,785	415,379	(1,284,252)	81,267	91,571	101,994	117,746
83											
84	ENDING NET POSITION		6,098,205	7,797,836	7,957,990	8,373,369		8,454,636	8,546,206	8,648,200	8,765,947
85	ENDING CASH BALANCE		1,812,317	1,812,317	1,793,168	1,821,406		1,981,533	2,146,964	2,316,818	2,496,424
86											
89											
90	CASH BALANCE										
91	ESTIMATE FUTURE CASH BALANCES:										
92	BEGINNING CASH			1,812,317	1,812,317	1,793,168		1,821,406	1,981,533	2,146,964	2,316,818
93	ADD NET INCOME			(485,739)	(325,585)	(226,012)		(218,597)	(658,435)	(198,057)	(182,253)
94	ADD TRANSFERS IN			2,185,370	2,185,370	641,391		299,864	750,006	300,051	299,999
95	ADD NON-CASH DEPRECIATION			359,612	374,860	342,860		342,860	342,860	342,860	342,860
96	ADD DEBT PROCEEDS			-	-	-					
97	LESS CAPITAL ADDS NOT IN EXPENSE (T-dock improves, new			(2,000,794)	(2,000,794)	(466,000)		-			
98	PAYMENT NOT INCLUDED IN EXPENSE			(253,000)	(253,000)	(264,000)		(264,000)	(269,000)	(275,000)	(281,000)
99	ENDING CASH			1,617,766	1,793,168	1,821,406		1,981,533	2,146,964	2,316,818	2,496,424

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2	NOTES
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58	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	Backflow tests.
62	
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66	Electricity for public dock
67	Complete improvements to green space surrounding new public dock moved to capital in FY25 for land improvements.
68	Includes depreciation on the new public dock
69	Includes 9% of total dock insurance. This is the pro-rata share based on linear feet of dock.
70	Includes 9% of total dock insurance. This is the pro-rata share based on linear feet of dock.
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	A	B	C	D	E	F	G	H	I	L	N	O
1	City of Isle of Palms											
2	FY25 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source											
3												
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7												
8												
9	General Government											
10												
11	<u>Capital Purchases</u>											
12	New telephone system (need quote)	30,000			30,000							30,000
13	Replace message boards at Connector and Breach Inlet	25,000						25,000				25,000
14	Council Computer Tablets (8) (need quote)	12,000						12,000				12,000
15	FEMA Flood Mitigation project on Forest Trail, fully offset by grant funds	325,200			325,200							325,200
16	Planning, design & construction for City Hall repair and reconfiguration	250,000			83,333	83,333		83,333				250,000
17												
18		642,200			-	438,533	83,333	-	120,333	-	-	642,200
19												
20	<u>Facilities Maintenance</u>											
21	<i>Building maintenance contingency to proactively address issues as needed including HVAC- calculated as 1% of City Hall building insured value. Split 50/50 Gen Govt/Building.</i>	14,472			14,472							14,472
22												
23		14,472			-	14,472	-	-	-	-	-	14,472
24												
25	<u>Assign Fund Balance for City-wide Maintenance</u>											
26												
27	Grand Total General Government	656,672			-	453,006	83,333	-	120,333	-	-	656,672
28												
29												
30	Police Department											
31												
32	<u>Capital Purchases</u>											
33	Patrol SUVs (3 Units in FY25)	165,000			55,000	55,000	55,000					165,000
34	2022 Yamaha ATV Beach services utility 4x4 UTV-Plow attachment	22,000					22,000					22,000
35	2022 Yamaha ATV Beach services utility 4x4 UTV using grant funds	22,000						22,000				22,000
36	PD radios (in-car & walkies)	12,000					12,000					12,000
37	Taser (Conducted Energy Weapons) Upgrade	18,171						18,171				18,171
38	Public Safety Building Access Control System (1/2 Police)	62,500			31,250			31,250				62,500

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

	A	B	C	D	E	F	G	H	I	L	N	O
1	City of Isle of Palms											
2	FY25 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source											
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Proposed Funding Source

FY25 Department Requests	General Fund 10	Capital Projects 20	Muni Acc Tax 30	Hospitality Tax 35	State Acc Tax 50	Beach Maint/ Restoration/ Preservation	Aisle of Palms Fund/Rec Build Fund	Marina Fund 90	Total Budget All Funds
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68	Building maintenance contingency to proactively address issues as needed including HVAC - calculated as 1% of Public Safety Building+Fire Sta 2 insured value. PSB split 50/50 Police/Fire. FD FY25 includes \$62K for elevator repair for Station 2. Incr to 2% in FY27	222,160							222,160
70		222,160	-	222,160	-	-	-	-	222,160
72	Grand Total Fire Department	758,160	-	278,410	183,000	143,500	153,250	-	758,160

77	Capital Purchases/Projects								
78	Ford F150 (Public Works Director)	38,000				38,000			38,000
79	Hopper for 2016 Ford F350	35,000			35,000				35,000
80	Fuel management system & fuel dispensers	40,000	20,000	20,000					40,000
81	Provision to move electric lines underground. Dominion Energy matches the City's 50% contribution (Moved from FY24 to FY25) 14th Ave in FY25 and 41st Ave in FY26	75,000			75,000				75,000
82	96 Gallon Carts (transition 4,500 carts over 3 years for new side loader)	100,000	100,000						100,000
83	Mini Track Excavator (Used)	50,000		50,000					50,000
84		338,000	120,000	70,000	110,000	38,000	-	-	338,000

86	Facilities Maintenance								
87	Building maintenance contingency - Calculated as 1% of Public Wks Building insured value including HVAC systems. Incr to 2% in FY27	17,040							17,040
88		17,040	-	17,040	-	-	-	-	17,040

90	Drainage								
91	General drainage contingency for small projects	100,000		100,000					100,000
92	Drainage improvement on Palm Blvd between 38th and 41st Funded by \$1.1M ARP & \$1M state budget allocation	250,000		250,000					250,000

	A	B	C	D	E	F	G	H	I	L	N	O
1	City of Isle of Palms											
2	FY25 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source											
3												
4							<i>Proposed Funding Source</i>					
5		FY25 Department Requests		General Fund 10	Capital Projects 20	Muni Acc Tax 30	Hospitalit y Tax 35	State Acc Tax 50	Beach Maint/ Restoration/ Preservation	Aisle of Palms Fund/Rec Build Fund	Marina Fund 90	Total Budget All Funds
6												
7												
8												
122		418,000		-	123,167	97,667	12,500	57,667	-	127,000	-	418,000
123	<u>Facilities Maintenance</u>											
124	<i>Building maintenance contingency to proactively address issues as needed including HVAC, \$50K painting FY25 and \$30K roof repairs FY26 - calculated as 1.5% of Rec Center building insured value. Since Rec Dept has full time maintenance staff, only 1/2 is budgeted. Increased to 2% in FY27 on</i>											116,019
125	Subtotal Facilities Maintenance											116,019
126		116,019		-	116,019	-	-	-	-	-	-	116,019
127	Grand Total Recreation Department											534,019
128												
129												
130												
131	Beaches and Front Beach Business District, including Public Restrooms, Parking Meters and Parking Lots											
132												
133	<u>Capital Purchases</u>											
134	Resurface City-owned portion of Ocean Blvd											100,000
135	Repair sidewalks on Ocean Blvd between 10th and 14th											70,000
136								-				-
137		170,000		-	-	-	-	170,000	-	-	-	170,000
138												
139	<u>Facilities Maintenance</u>											
140	<i>Building maintenance contingency to proactively address issues as needed - 1% of insured value for Front Beach facilities incl Restrooms = \$12,055. Given high-traffic nature of this facility, provision incr to \$20k. Include \$25k annual rehab of white fencing in FY22-26</i>											45,000
141								45,000				45,000
142	<u>Assign Fund Balance for Future Expenditures</u>											
143	<i>Provision for future Front Beach/Ocean Blvd infrastructure improvements. City owns that section of Ocean Blvd.</i>											75,000
144		75,000				25,000	25,000	25,000				75,000
145												
146	Grand Total Front Beach											290,000
		290,000		-	-	25,000	25,000	240,000	-	-	-	290,000

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

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

	A	D	G	H	I	K	L	M	N	O	P	Q	R	S
1	City of Isle of Palms 10-Year Capital Plan													
2	Expenditures for assets or projects > \$5000 **Expenditures less than \$5,000 are included in operating budgets**													
3														
4														
5		Deferred												
6	Fleet	Changed												
7	Count	New												
8														
68														
69														
70	39	Grand Total Police Department												

**FY25 DEPT
REQUESTS**

FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34
92,500	125,000	125,000	165,000	125,000	165,000	125,000	125,000	125,000
253,500	469,000	816,000	449,000	324,000	449,000	288,000	227,000	400,000

	A	D	G	H	I	K	L	M	N	O	P	Q	R	S
1	City of Isle of Palms 10-Year Capital Plan													
2	Expenditures for assets or projects > \$5000 **Expenditures less than \$5,000 are included in operating budgets**													
3														
4		Deferred												
5	Fleet	Changed												
6	Count	New												
7														
8														
103		Fire Department, continued												
104														
105		Two (2) Battery powered Positive Pressure Ventilation (PPV) fans					12,000							
106		Two cardiac monitors for Paramedic program									130,000			
107		SCBA (self contained breathing apparatus) Evaluate in FY34											350,000	
108		2nd set of bunker gear (protective helmet, flash hood, coat, pants, boots & gloves) for all personnel (\$4000*34). Approx 10-yr life										165,000		
109		Exhaust system for both stations												
110		High-rise kits requited for automatic aid												
111		Physical agility testing equipment, 75% covered with a grant												
112		Public Safety Building Access Control System Station 1 (1/2 FD & 1/2 PD)				62,500								
113		Training Room Technologies/IT Replacement & Upgrades for MEOC & Training Classes (1/2 FD and 1/2 PD)				17,500								
114		Training mannequins (three fire rescue and two medical training mannequins) and Training SCBA Self Contained Breathing Apparatus				22,000								
115		Door Access Controls at Fire Station No. 2 to match Fire Sta. No. 1				65,000								
116														
117		Subtotal Capital				536,000	110,000	131,000	367,000	154,000	360,000	277,000	187,000	1,879,000
118														
119		Facilities Maintenance												
120		<i>Building maintenance contingency to proactively address issues as needed including HVAC (\$30K) - calculated as 1% of Public Safety Building+Fire Sta 2 insured value. PSB split 50/50 Police/Fire. FD FY25 includes \$64K for elevator repair for Station 2. Incr to 2% in FY27</i>				222,160	158,160	286,321	286,321	286,321	286,321	286,321	286,321	286,321
121		Subtotal Facilities Maintenance				222,160	158,160	286,321	286,321	286,321	286,321	286,321	286,321	286,321
123	24	Grand Total Fire Department				758,160	268,160	417,321	653,321	440,321	646,321	563,321	473,321	2,165,321

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

City of Isle of Palms Debt Schedule

Description	Year Issued	Original Debt Amt	Original Rate	Current Rate	Original Term	Matures	FY2025			FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035	FY2036	FY2037	FY2038	FY2039	FY2040	Total Payments FY25-FY40		
							P	I	P&I	P&I	P&I	P&I	P&I	P&I	P&I	P&I	P&I	P&I	P&I	P&I	P&I	P&I	P&I	P&I	P&I	P&I	P
CURRENTLY OUTSTANDING:																											
Fire Station #2	FY07	3,650,000	3.99% non-taxable	1.88% non-taxable	20 years	FY26	265,000	10,152	275,152	280,170															540,000	15,322	555,322
Pub Safety Building	FY09	6,700,000	4.14% non-taxable	4.14% non-taxable	20 years	FY28	375,000	70,380	445,380	479,855	487,260	468,630													1,700,000	181,125	1,881,125
75' Fire Ladder Truck	FY20	848,267	1.83% non-taxable	1.83% non-taxable	10 years	FY29	83,815	8,099	91,915	91,915	91,915	91,915	91,915												435,250	24,323	459,573
Drainage Phase 3	FY21	3,500,000	1.71% non-taxable	1.71% non-taxable	15 years	FY35	218,000	44,785	262,785	263,057	263,261	263,396	263,463	263,462	263,392	263,254	263,047	262,772	263,429						2,619,000	276,319	2,895,319
Marina Docks	FY21	4,300,000	2.16% taxable	2.16% taxable	15 years	FY35	264,000	69,854	333,854	333,152	333,342	333,402	333,332	333,133	333,804	333,324	333,714	333,954	333,042						3,234,000	434,052	3,668,052
Fire Engine	FY22	875,706	1.6% non-taxable	1.6% non-taxable	10 years	FY31	84,076	9,881	93,957	93,957	93,957	93,957	93,957	93,957	94,230										617,548	40,423	657,971
Subscription Based Software (SBITs) (Note A)	FY22 & FY23	839,386	inputed average 7.15%	approx	Varies	FY24 - FY39	85,156	29,275	114,431	103,841	104,327	62,826	63,345	63,885	64,446	15,177	15,784	16,416	17,072	17,755	18,465	19,204	14,831		552,919	158,887	711,806
City Hall	FY26	4,000,000	4.75%	4.75%	15 years	FY40			378,885	378,885	378,885	378,884	378,885	378,885	378,885	378,884	378,885	378,884	378,884	378,885	378,885	378,885	378,885	378,885	4,000,002	1,683,269	5,683,271
Fire Engine Ladder Truck	FY27	2,500,000	4.25%	4.25%	10 years	FY36				312,075	312,075	312,075	312,075	312,075	312,075	312,075	312,076	312,076	312,075	312,075	312,075				2,500,000	620,752	3,120,752
Public Works Rear & Side Loaders	FY27	710,000	4.00%	4.00%	5 years	FY31				159,486	159,486	159,485	159,485	159,485											710,001	87,426	797,427
Fire Engine Pumper Truck	FY29	1,500,000	4.25%	4.25%	10 years	FY38						187,245	187,245	187,245	187,245	187,245	187,245	187,245	187,245	187,246	187,245	187,246			1,500,000	372,452	1,872,452
SUBTOTAL EXISTING DEBT SERVICE							1,375,047	242,426	1,617,474	2,024,832	2,224,507	2,164,572	1,883,701	1,792,127	1,793,562	1,489,960	1,490,751	1,491,347	1,491,747	895,960	584,595	585,335	393,716	378,885	18,408,720	3,894,350	22,303,070
PROPOSED NEW DEBT:																											
NEW PROPOSED DEBT IN BLUE																											
SUBTOTAL BUDGETED DEBT SERVICE							1,375,047	242,426	1,617,474	2,024,832	2,224,507	2,164,572	1,883,701	1,792,127	1,793,562	1,489,960	1,490,751	1,491,347	1,491,747	895,960	584,595	585,335	393,716	378,885	18,408,720	3,894,350	22,303,070
TOTAL PRINCIPAL & INTEREST OUTSTANDING AT YEAR END									9,211,695	12,870,138	14,563,809	12,399,238	12,387,989	10,595,862	8,802,300	7,312,340	5,821,589	4,330,242	2,838,495	1,942,535	1,357,939	772,605	378,886	(0)			

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

Total Assessed Value (this analysis assumes no growth in assessed value; growth in assessed value would result in a higher available debt limit):	285,251,270	285,251,270	285,251,270	285,251,270	285,251,270	285,251,270	285,251,270	285,251,270	285,251,270	285,251,270	285,251,270	285,251,270	285,251,270	285,251,270	285,251,270	285,251,270	285,251,270	285,251,270	285,251,270	285,251,270	285,251,270	285,251,270	285,251,270	285,251,270	285,251,270	285,251,270	
8% of Assessed Value	22,820,102	22,820,102	22,820,102	22,820,102	22,820,102	22,820,102	22,820,102	22,820,102	22,820,102	22,820,102	22,820,102	22,820,102	22,820,102	22,820,102	22,820,102	22,820,102	22,820,102	22,820,102	22,820,102	22,820,102	22,820,102	22,820,102	22,820,102	22,820,102	22,820,102	22,820,102	22,820,102
Less current IOP GO Debt outstanding issued without a referendum (principal only):																											
Fire Station #2	(275,000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety Building	(1,325,000)	(900,000)	(450,000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Drainage Outfalls	(2,401,000)	(2,179,000)	(1,953,000)	(1,723,000)	(1,489,000)	(1,251,000)	(1,009,000)	(763,000)	(513,000)	(259,000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Marina Docks	(2,970,000)	(2,701,000)	(2,426,000)	(2,145,000)	(1,858,000)	(1,565,000)	(1,265,000)	(959,000)	(646,000)	(326,000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Available debt limit (principal)	15,849,102	17,040,102	17,991,102	18,952,102	19,473,102	20,004,102	20,546,102	21,098,102	21,661,102	22,235,102	22,820,102	22,820,102	22,820,102	22,820,102	22,820,102	22,820,102	22,820,102	22,820,102	22,820,102	22,820,102	22,820,102	22,820,102	22,820,102	22,820,102	22,820,102	22,820,102	22,820,102

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

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

FY24 DEBT SERVICE MILLAGE DECREASES BY .001 FOR RETIREMENT OF REC CENTER DEBT + INCREASE OPERATING MILLAGE BY MAX STATE ALLOWED RECAPTURE (3 YEARS = 8.51+4.70+1.26=14.47%). TOTAL ADDITIONAL PROPERTY TAX GENERATED BY THIS INCREASE WOULD BE APPROX \$782K BASED ON CURRENT VALUE OF A MIL (\$287.5K)

CURRENT ISLE OF PALMS MILLAGE

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

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

Local Option Sales Tax Credit Factor (0.00022)

Local Option Sales Tax Credit Factor (0.00022)

TAXPAYER'S INCREASE/(DECREASE)

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

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

FY23 Millage Rates of Neighboring Communities:

Sullivan's Island = 0.0602

Mt Pleasant = 0.0433

Folly Beach = 0.0366

**Capital Projects Update
April 2024**

Project	Funding Source	Status
Drainage		
Phase 3 Drainage - 30th Avenue Outfall	Capital Projects Fund Bond Proceeds	Complete
Phase 3 Drainage - 36th Avenue Outfall	Capital Projects Fund Bond Proceeds	Complete
Phase 3 Drainage - 41st Avenue Outfall	\$3M SC Office of Resilience Grant. \$29K (Permitting) + \$61K (Additional Fill) + \$479K (Pipe Extension) from Capital Projects Fund Bond Proceeds	95% of pipe has been laid and construction continues on the headwall. Anticipated completion by end of May.
Waterway Boulevard Multi-Use Path Elevation Project	\$1.1M (\$157K Design & Permitting - Capital Projects Fund. City seeking \$990K Grant from FEMA Hazard Mitigation Grant for construction)	Design and engineering in process. T&H evaluating feasibility of increasing level of protection by elevating the path an additional foot. No update from SCEMD on FEMA Hazard Mitigation grant announcement.
Sea Level Rise Adaptation Plan	\$20K - Beach Preservation Fund	Technical workshop held in March to identify vulnerabilites and establish agreed upon sea level rise projections. Stakeholder meetings held w the Planning Commission and Enviromental Advisory Committee in May.

Project	Funding Source	Status
IOP Marina		
IOP Marina Public Dock & Greenspace	\$1.7M (\$1M ARP, Marina Fund, Muni ATAX & State ATAX)	Pile driving and superstructure construction almost complete. Delay on the floating dock and ADA gangway submittals, due in part to challenges with confirmation of location of subaqueous electrical cable that runs from the IOP to Goat Island near proposed floating dock. Substantial completion date is June 16th but may be pushed.
IOP Marina "T" Dock Repairs	\$200K Marina Fund	Repairs are near completion.
Marina Dredging - Design and Permitting	\$1.5M FY23 State Budget Allocation	Work in process. ATM coordinating pre-application meetings and coordinating w stakeholder groups that are considering joining City's permit application. Construction anticipated in FY26.
Beach Maintenance & Access Improvements		
IOP County Park Emergency Vehicle Access	\$200K Beach Preservation Fund (City requesting \$250K from FY25 State Budget)	City approved design. City has received and a design change order to account for additional coordination and has requested additional information. Once Charleston County Parks approves design, project will go out to bid. Construction planned for end of 2024.
Beach Access Path Improvements	\$250K Beach Preservation Fund + \$500K FY24 State Budget Allocation	26A, 36A, 46 and 52nd Avenue - Surveys complete and design in process. Construction scheduled for end of 2024.
	Beach Preservaiton Fund \$1.5M Breach Inlet emergency Scraping + trucking + sandbags (Offset by \$850K grant from SCPRT) \$300K Beachwood East sandbags	Emergency beach restoration work is ongoing as needed. City ordered approximately 100 extra sandbags for placement at Beachwood East to fill gaps.

Project	Funding Source	Status
Beach Maintenance & Restoration	<p>\$365K Engineering, permitting shoal management projects and large offshore projects</p> <p>\$400K estimated cost of additional City work in conjunction w USACE project</p>	<p>Wild Dunes shoal management project application submitted. Public meeting scheduled for May 22 at 5pm, at the Rec Center. If permits are issued, construction anticipated end of 2024, early 2025.</p> <p>Contract awarded to Ahtna Marine. Pre-Construction meeting held on 4/10. Notice to proceed issued on 5/1. Contractor began mobilizing to project area. Final project schedule not yet completed. Significant work needed in the AIWW placement area prior to any sand being pumped on the beach. City is waiting on OCRM and USACE permit for proposed supplemental work.</p>

Project	Funding Source	Status
Buildings & Facilities		
Fire Department Exhaust Systems for Fire Stations 1 & 2	\$200K Capital Projects + Muni ATAX	Complete.
City Hall Renovation	\$1.250M Capital Projects + Muni ATAX	Trident and MPS prepared building assessment and renovation options for consideration. Presentation of report scheduled for Council Workshop on 5/14.
Outdoor Fitness Court at Recreation Center	\$165K Capital Projects Fund + Munit ATAX + State ATAX (Offset by \$30K grant)	Complete.
Dog Park Improvements	\$60K State ATAX	Complete.
Undergrounding Power Lines	\$75K Muni ATAX (50/50 split w/ Dominion Energy)	Dominion Energy working w property owners along 14th Avenue on securing new easements for placement of needed infrastructure. Construction timeline will be determined once easements are secured.
SCDOT Palm Boulevard Bike, Pedestrian and Parking Enhancements	SCDOT Funded	Concepts discussed w Public Safety Committee and City Council in 4/2024. Next steps include developing strategy to seek public comment on the concepts developed.
21st Avenue Sidewalk Repair & Extension	\$260K Charleston County CTC Program	Design in process. If projects stays on schedule, County anticipates bidding end of 2024 and construction in 2025.