



Administration Committee Meeting
10:00 a.m., Wednesday, March 5, 2025
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. **Election of Vice Chair**
3. **Approval of Previous Meeting's Minutes – February 4, 2025** [p. 2-3]
4. **Old Business – none**
5. **New Business**
 - a. Review of 10-year Capital Plan for General Government and Building Department [p. 4-5]
 - b. Review of Operational Budget for General Government and Building Department [p. 6-15]
 - c. Discuss developing a means to show appreciation for prior long serving City Council members
6. **Executive Session** -- in accordance with Section 30-40-70 (1) to interview firms for Federal Lobbyist. The Committee may take action upon exiting Executive Session.
7. **Miscellaneous Business**

Next Meeting: Tuesday, April 1, 2025 at 1pm

8. **Adjournment**



**Administration Committee Meeting
Tuesday, February 4, 2025, 1:00pm
1207 Palm Boulevard, Isle of Palms, SC and
broadcasted live on YouTube: <https://www.youtube.com/user/cityofisleofpalms>**

MINUTES

1. Call to Order

Present: Mayor Pounds, Council members Bogosian and Ward

Staff Present: Director Kerr, HR Officer Ladd, Director Hamilton

Others: Chris Jordan, General Manager, IOP Water & Sewer Commission, Linda Tucker

2. Citizen's Comments -- none

3. Approval of Previous Meeting's Minutes

MOTION: Council Member Bogosian made a motion to the minutes of the January 10, 23, and 24, 2025 meetings. Mayor Pounds seconded the motion. The motion passed unanimously.

4. Old Business

Discussion and consideration of job description for Financial Analyst

Director Hamilton said the job description had been changed based on City Council feedback to a position requiring both bookkeeping and financial analysis skills. In describing the changes made, Director Hamilton said this person could work with the financial modeling module created by David Cheatwood. She suggested ways in which the City could capitalize on the work this position could provide but believes the salary might be too low.

Council Member Bogosian asked about the physical demands of the position as listed in the job description. HR Officer Ladd said the language in the job description has been vetted through Evergreen's legal team and the City's legal team and is standard across the industry. HR Officer Ladd will revisit this section of the job description to verify.

Discussion ensued as to whether or not the job candidates should be a CPA or a CPA Candidate. Council Member Bogosian agrees that the salary will likely not meet the demands of the market. He suggested removing the CPA/CPA Candidate requirement and increasing the salary to the G8 range.

MOTION: Council Member Bogosian made a motion to approve the job description as amended. Mayor Pounds seconded the motion. The motion passed unanimously.

5. New Business

Discussion about Beach Preservation Committee

Director Kerr said the timeline and guidelines for the creation of this committee mirror the one used to create the Environmental Advisory Committee. Mayor Pounds suggested staggered 3-year terms. Council Member Bogosian said the members should be recommended by the Administration Committee and approved by City Council.

Discussion ensued as to the makeup of the group and whether or not the majority of members should be oceanfront property owners. It was decided that a preference for three oceanfront property owners from three different areas of the island would be included in the description of the committee makeup. Director Kerr said that being too prescriptive could make positions hard to fill.

7. Executive Session

MOTION: Council Member Ward made a motion to go into Executive Session in accordance with Section 30-40-70 (1) discussion of proposals from Federal lobbyist firms and to interview a candidate for City Administrator position. Council Member Bogosian seconded the motion. The motion passed unanimously.

The Committee moved into Executive Session at 1:30pm.

The Committee returned from Executive Session at 2:45pm.

Mayor Pounds said no decisions were made.

Final interviews for the City Administrator position will be held in a Special City Council meeting on February 13, 2025 at 10:00am.

The next meeting of the Administration Committee will be Wednesday, March 5, 2025 at 10:00am

7. Miscellaneous Business

8. Adjournment

Council Member Ward made a motion to adjourn, and Council Member Bogosian seconded the motion. The meeting was adjourned at 2:45pm.

Respectfully submitted,

Nicole DeNeane
City Clerk

	A	B	M	N	O	P	Q	R	S	T	U	V	W	X	Y
1	DRAFT	CITY OF ISLE OF PALMS - GENERAL GOVERNMENT AND BONDED DEBT SERVICE - EXPENDITURE DETAIL - ALL FUNDS													
2	GL Number	Description	ACTUAL FY23	ACTUAL FY24	BUDGET FY25	YTD As Of 12/31/24 (6 MOS)	Jan-Dec 2024 12 Months	FORECAST FY25	INCREASE/ (DECR) FROM FY25 BUDGET	BUDGET FY26	INCREASE/ (DECREASE) FROM FY25 BUDGET	FORECAST FY27	FORECAST FY28	FORECAST FY29	FORECAST FY30
3															
4			GENERAL FUND - GENERAL GOVERNMENT												
5	10-4110.5001	SALARIES & WAGES	541,369	528,990	594,671	248,348	510,243	629,671	35,000	820,434	225,763	840,945	861,969	883,518	905,606
6	10-4110.5002	OVERTIME WAGES	611	-	1,816	-	-	1,816	(0)	1,511	(305)	1,549	1,588	1,628	1,668
7	10-4110.5003	PART-TIME WAGES	-	-	-	-	-	-	-	-	-	-	-	-	-
8	10-4110.5004	FICA EXPENSE	40,543	39,356	45,631	18,492	37,954	45,631	-	62,879	17,248	64,451	66,062	67,714	69,406
9	10-4110.5005	RETIREMENT EXPENSE	90,482	91,699	110,708	41,409	84,977	110,708	(0)	152,553	41,845	156,367	160,276	164,283	168,390
10	10-4110.5006	GROUP HEALTH INSURANCE	43,221	55,711	84,054	28,640	57,352	62,210	(21,844)	99,391	15,338	104,858	109,052	113,414	117,951
11	10-4110.5007	WORKERS COMPENSATION	3,942	4,990	5,141	4,643	6,036	6,673	1,532	7,636	2,495	7,827	8,022	8,223	8,428
12		Subtotal GEN GOV'T Wages & Fringes	720,168	720,746	842,022	341,532	696,562	856,710	14,688	1,144,405	302,383	1,175,997	1,206,969	1,238,779	1,271,450
13		% Increase/(Decrease) from Prior Year	40%	0%	64%			2%		36%		3%	3%	3%	3%
14															
15	10-4120.5009	DEBT SERVICE - PRINCIPAL	808,254	705,521	700,731	106,000	711,521	709,907	9,176	772,500	71,769	785,943	794,429	353,128	362,050
16	10-4120.5010	PRINT AND OFFICE SUPPLIES	10,237	10,948	12,000	3,079	9,467	9,500	(2,500)	12,000	-	12,000	12,000	12,000	12,000
17	10-4120.5011	DEBT SERVICE - INTEREST	165,853	150,386	129,029	61,643	138,905	141,736	12,708	107,980	(21,049)	179,521	152,540	125,278	116,355
18	10-4120.5013	BANK SERVICE CHARGES	10,117	11,618	11,000	5,856	12,527	12,212	1,212	11,700	700	11,700	11,700	11,700	11,700
19	10-4120.5014	MEMBERSHIP AND DUES	6,345	5,041	6,000	1,578	5,625	6,000	-	6,000	-	6,000	6,000	6,000	6,000
20	10-4120.5015	MEETINGS AND SEMINARS	7,855	11,307	11,000	2,336	4,713	11,000	-	12,000	1,000	12,000	12,000	12,000	12,000
21	10-4120.5016	VEHICLE, FUEL & OIL	4,753	4,836	5,500	1,893	4,001	5,500	-	5,500	-	5,500	5,500	5,500	5,500
22	10-4120.5020	ELECTRIC AND GAS	5,451	5,389	5,500	2,424	4,609	5,500	-	5,500	-	5,500	5,500	5,500	5,500
23	10-4120.5021	TELEPHONE/CABLE	10,506	12,571	10,500	5,435	13,510	11,085	585	11,000	500	11,000	11,000	11,000	11,000
24	10-4120.5022	WATER AND SEWER	1,489	1,637	1,900	1,141	1,920	1,900	-	1,900	-	1,900	1,900	1,900	1,900
25	10-4120.5024	IT EQUIP, SOFTWARE & SVCS	233,485	248,911	380,500	145,667	273,055	380,500	-	354,500	(26,000)	260,505	260,025	259,527	259,026
26	10-4120.5025	NON-CAPITAL TOOLS & EQUIPMENT	154	-	1,000	-	-	1,000	-	2,000	1,000	1,000	1,000	1,000	1,000
27	10-4120.5026	MAINT & SERVICE CONTRACTS	26,686	18,948	29,000	11,602	25,439	29,000	-	29,000	-	29,000	29,000	29,000	29,000
28	10-4120.5027	MACHINE/EQUIPMENT REPAIR	495	246	500	800	958	800	300	500	-	500	500	500	500
29	10-4120.5044	CLEANING/SANITARY SUPPLY	1,649	50	2,500	-	-	2,500	-	2,500	-	2,500	2,500	2,500	2,500
30	10-4120.5049	MEDICAL AND LAB	531	491	700	97	244	700	-	700	-	700	700	700	700
31	10-4120.5061	ADVERTISING	8,678	7,871	8,000	6,243	12,866	8,000	-	8,000	-	6,000	6,000	6,000	6,000
32	10-4120.5062	INSURANCE	22,901	27,364	27,600	31,703	41,766	31,703	4,103	32,971	5,371	33,631	34,304	34,990	35,689
33	10-4120.5063	RENT AND LEASES	7,146	8,731	9,000	4,087	7,937	9,000	-	9,000	-	9,000	9,000	9,000	9,000
34	10-4120.5064	EMPLOYEE TRAINING	14,410	51,731	128,220	26,554	52,122	128,220	-	79,365	(48,855)	37,000	37,000	37,000	37,000
35	10-4120.5065	PROFESSIONAL SERVICES	123,467	87,682	85,000	72,127	100,778	131,000	46,000	102,000	17,000	102,000	102,000	102,000	102,000
36	10-4120.5066	TEMPORARY LABOR	1,719	-	4,000	-	-	4,000	-	4,000	-	4,000	4,000	4,000	4,000
37	10-4120.5067	CONTRACTED SERVICES	44,757	76,074	149,000	60,033	98,641	149,000	-	149,000	-	149,000	149,000	149,000	149,000
38	10-4120.5068	ELECTION EXPENSES	711	12,766	-	-	-	8,039	8,039	10,000	10,000	-	10,000	-	10,000
39	10-4120.5079	MISC. & CONTINGENCY EXP	46,465	44,717	49,000	41,381	48,308	49,000	-	54,000	5,000	54,000	54,000	54,000	54,000

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1	CITY OF ISLE OF PALMS - GENERAL GOVERNMENT - EXPENDITURE DETAIL - ALL FUNDS	
2	NOTES	
3		
4	GENERAL FUND - GENERAL GOVERNMENT	
5	SALARIES & WAGES	FY26 Budget 2.5% COLA and 3% merit pool for adjustments effective 1/1/2026. Long-term forecasts include an annual 2.5% merit pool. FY26 includes FT Financial Analyst, Resilience and Beach Preservation Manager
6	OVERTIME WAGES	Forecast increase is 2.5% per year
7	PART-TIME WAGES	
8	FICA EXPENSE	FICA rate is 7.65%
9	RETIREMENT EXPENSE	SCRS employer contribution rates are 18.56%
10	GROUP HEALTH INSURANCE	Current PEBA rates & dependent elections plus 7% increase on 1/1/26. City of IOP specific experience modifier load factor is 1.000.
11	WORKMEN'S COMPENSATION	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.
12		
13		
14		
15	DEBT SERVICE - PRINCIPAL	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 and PSB bond matures 3/1/28. Includes VC3 and Citibot SBITA principal (\$15.5K) as defined in GASB 96. FY26+ includes 50% debt service on City Hall renovation/construction GO bond \$4M in FY27.
16	PRINT AND OFFICE SUPPLIES	Increased for additional personnel in City Hall
17	DEBT SERVICE - INTEREST	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 and PSB bond matures 3/1/28. FY26+ includes VC3 SBITA interest (10K) and 50% debt service on City Hall renovation/construction GO Bond \$4M in FY27.
18	BANK SERVICE CHARGES	-
19	MEMBERSHIP AND DUES	-
20	MEETINGS AND SEMINARS	Includes SCCMA, ICMA, MASC, BS&A, GFOA conferences.
21	VEHICLE, FUEL & OIL	
22	ELECTRIC AND GAS	
23	TELEPHONE/CABLE	
24	WATER AND SEWER	
25	IT EQUIP, SOFTWARE & SVCS	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 and HR software annual processing fees (7.5K), Citibot resident engagement AI software (15k), software for Public Relations position (10k), Adobe DC (2k), BS&A accounting software (12k), misc provision (2k), hardware replacements (8k), and Incentfit (4K). Moved VC3 SBITA to principal & interest as defined in GASB 96.
26	NON-CAPITAL TOOLS & EQUIPMENT	Provision for small (<\$5k) equipment as needed - does not include computer hardware that is now budgeted in new IT Equip, Software & Svcs account. FY26 includes new camera for PR (\$1K).
27	MAINT & SERVICE CONTRACTS	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 (\$4k).
28	MACHINE/EQUIPMENT REPAIR	
29	CLEANING/SANITARY SUPPLY	
30	MEDICAL AND LAB	
31	ADVERTISING	Covers all advertising needs of the City - public notices, employment, license renewals, etc.
32	INSURANCE	Forecast 2% annual increase each year
33	RENT AND LEASES	City Hall copiers and postage meter.
34	EMPLOYEE TRAINING	Incls \$5,000 for City Hall training, \$2,000 for a safety program and \$72,365 for City-wide tuition reimb program (requests received in advance from employees)
35	PROFESSIONAL SERVICES	Incls annual audit fees including Single Audit in FY26 (\$54k), Clerk to Council (\$30k), Flex benefits administration (\$1k), credit and background checks on new employees (\$3k), Codification updates and online searchable code (\$4k), and drug tests & misc (\$10k)
36	TEMPORARY LABOR	Provision for occasional office help in City Hall
37	CONTRACTED SERVICES	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).
38	ELECTION EXPENSES	Municipal elections in November of odd numbered calendar years, expense included in even numbered fiscal years
39	MISC. & CONTINGENCY EXP	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 (\$15k) & misc (\$1k).

	A	B	M	N	O	P	Q	R	S	T	U	V	W	X	Y
1	DRAFT	CITY OF ISLE OF PALMS - GENERAL GOVERNMENT AND BONDED DEBT SERVICE - EXPENDITURE DETAIL - ALL FUNDS													
2	GL Number	Description	ACTUAL FY23	ACTUAL FY24	BUDGET FY25	YTD As Of 12/31/24 (6 MOS)	Jan-Dec 2024 12 Months	FORECAST FY25	INCREASE/ (DECR) FROM FY25 BUDGET	BUDGET FY26	INCREASE/ (DECREASE) FROM FY25 BUDGET	FORECAST FY27	FORECAST FY28	FORECAST FY29	FORECAST FY30
3															
40	10-4120.5085	CAPITAL OUTLAY	128,658	50,658	-	-	-	-	-	-	-	-	-	-	-
41		Subtotal GEN GOV'T Operating Expense	1,692,772	1,555,496	1,767,180	591,681	1,568,914	1,846,803	79,623	1,783,616	16,437	1,719,900	1,711,598	1,233,222	1,243,419
42		% Increase/(Decrease) from Prior Year	13%	-8%	18%			5%		1%	-4%	0%	-28%	1%	
43															
44		TOTAL GENERAL FUND GEN GOV'T	2,412,941	2,276,242	2,609,201	933,213	2,265,476	2,703,512	94,311	2,928,021	318,820	2,895,896	2,918,567	2,472,001	2,514,870
45		% Increase/(Decrease) from Prior Year	20%	-6%	30%			4%		12%	-1%	1%	-15%	2%	

	A	B	M	N	O	P	Q	R	S	T	U	V	W	X	Y
1	DRAFT	CITY OF ISLE OF PALMS - GENERAL GOVERNMENT AND BONDED DEBT SERVICE - EXPENDITURE DETAIL - ALL FUNDS													
2	GL Number	Description	ACTUAL FY23	ACTUAL FY24	BUDGET FY25	YTD As Of 12/31/24 (6 MOS)	Jan-Dec 2024 12 Months	FORECAST FY25	INCREASE/ (DECR) FROM FY25 BUDGET	BUDGET FY26	INCREASE/ (DECREASE) FROM FY25 BUDGET	FORECAST FY27	FORECAST FY28	FORECAST FY29	FORECAST FY30
3															
46															
47		CAPITAL PROJECTS FUND													
48	20-4140.5013	BANK SERVICE CHARGES	-	-	-	-	-	-	-	-	-	-	-	-	-
49	20-4140.5024	IT EQUIP, SOFTWARE & SVCS	22,788	438	42,000	-	-	11,700	(30,300)	-	(42,000)	-	-	-	-
50	20-4140.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	-	2,000	-	-	2,000	-	6,000	4,000	2,000	2,000	2,000	2,000
51	20-4140.5026	MAINT & SERVICE CONTRACTS	1,109	-	14,472	777	777	14,472	-	125,000	110,528	14,472	14,472	14,472	14,472
52	20-4140.5065	PROFESSIONAL SERVICES	-	97,546	-	-	-	-	-	-	-	-	-	-	-
53	20-4140.5085	CAPITAL OUTLAY	6,261	69,696	408,533	271,483	330,677	408,533	-	150,000	(258,533)	-	20,000	50,000	90,000
54		TOTAL	30,158	167,679	467,005	272,260	331,454	436,705	(30,300)	281,000	(186,005)	16,472	36,472	66,472	106,472
55		% Increase/(Decrease) from Prior Year	-33%	456%	944%			-6%		-40%		-94%	121%	82%	60%
56															
57		MUNICIPAL ACCOMMODATIONS TAX													
58	30-4120.5009	DEBT SERVICE - PRINCIPAL	84,000	39,335	-	-	-	46,677	46,677	50,803	50,803	149,736	159,109	103,628	108,550
59	30-4120.5011	DEBT SERVICE - INTEREST	1,411	11,165	-	-	-	18,823	18,823	14,697	14,697	105,207	95,833	85,815	80,893
60	30-4120.5013	BANK SERVICE CHARGES	-	-	-	-	-	-	-	-	-	-	-	-	-
61	30-4120.5020	ELECTRIC AND GAS	386	407	400	153	358	400	-	400	-	400	400	400	400
62	30-4120.5024	IT EQUIP, SOFTWARE & SVCS	52	225	50,000	-	-	50,000	-	-	(50,000)	-	-	-	-
63	30-4120.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
64	30-4120.5026	MAINT & SERVICE CONTRACTS	25,476	34,048	76,000	10,154	44,166	76,000	-	76,000	-	34,000	34,000	34,000	34,000
65	30-4120.5054	STREET SIGNS	14,899	12,459	10,000	12,001	19,202	12,200	2,200	10,000	-	10,000	10,000	10,000	10,000
66	30-4120.5061	ADVERTISING	-	-	-	-	-	-	-	-	-	-	-	-	-
67	30-4120.5065	PROFESSIONAL SERVICES	-	719	-	-	-	-	-	-	-	-	-	-	-
68	30-4120.5079	MISC. & CONTINGENCY EXP	14,878	31,714	32,000	41,822	43,888	41,908	9,908	40,000	8,000	40,000	40,000	40,000	40,000
69	30-4120.5085	CAPITAL OUTLAY	-	128,276	83,333	-	-	83,333	-	-	(83,333)	-	-	-	-
70		TOTAL	141,104	258,347	251,733	64,130	107,615	329,341	77,608	191,900	(59,833)	339,343	339,343	273,843	273,842
71		% Increase/(Decrease) from Prior Year	-3%	83%	73%			31%		-24%		77%	0%	-19%	0%
72															
73		HOSPITALITY TAX													
74	35-4120.5009	DEBT SERVICE - PRINCIPAL	144,000	150,000	159,000	159,000	159,000	159,000	-	224,081	65,081	137,141	142,627	148,332	154,265
75	35-4120.5011	DEBT SERVICE - INTEREST	11,618	8,911	6,091	6,091	6,091	6,091	-	15,902	9,811	26,837	21,351	15,646	9,708
76		TOTAL	155,618	158,911	165,091	165,091	165,091	165,091	-	239,983	74,892	163,978	163,978	163,978	163,973
77		% Increase/(Decrease) from Prior Year	4%	2%	11%			0%		45%		-32%	0%	0%	0%
78															
79		STATE ACCOMMODATIONS TAX													
80	50-4120.5013	BANK SERVICE CHARGES	-	-	-	-	-	-	-	-	-	-	-	-	-
81	50-4120.5022	WATER AND SEWER	938	324	600	195	331	600	-	600	-	600	600	600	600
82	50-4120.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	394	6,000	-	-	6,000	-	6,000	-	6,000	6,000	6,000	6,000
83	50-4120.5061	ADVERTISING	-	-	-	-	-	-	-	-	-	-	-	-	-
84	50-4120.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-
85	50-4120.5077	PROGRAMS/SPONSORSHIPS	108,207	73,578	95,000	69,508	119,812	95,000	-	95,000	-	95,000	95,000	95,000	95,000
86	50-4120.5079	MISC. & CONTINGENCY EXP	-	-	1,000	-	-	1,000	-	1,000	-	1,000	1,000	1,000	1,000
87	50-4120.5085	CAPITAL OUTLAY	-	-	108,333	2,156	2,156	108,333	-	-	(108,333)	-	-	-	-

	Z	AA
1	CITY OF ISLE OF PALMS - GENERAL GOVERNMENT - EXPENDITURE DETAIL - ALL FUNDS	
2	NOTES	
3		
46		
47	CAPITAL PROJECTS FUND	
48	BANK SERVICE CHARGES	
49	IT EQUIP, SOFTWARE & SVCS	
50	NON-CAPITAL TOOLS & EQUIPMENT Provision for City Hall and Council Chamber furniture as needed. FY26 includes furniture for new staff members.	
51	MAINT & SERVICE CONTRACTS Building maintenance contingency to proactively address issues as needed. FY26 major repairs and maintenance to City Hall and 1% (FY27+) of City Hall building insured value. Split 50/50 Gen Govt/Building	
52	PROFESSIONAL SERVICES City-wide Microsoft Office 365 previously budgeted here is now budgeted in the new IT Equip, Software & Svcs account	
53	CAPITAL OUTLAY FY26 incl FEMA flood mitigation proj for island residence (\$100K) is the final half of the project. (The entire project will be offset with grants). Add Office Space to upstairs conference room (\$50K). Forecast periods = 100% of Gen Govt capital needs per the 10-yr plan.	
54		
55		
56		
57	MUNICIPAL ACCOMMODATIONS TAX	
58	DEBT SERVICE - PRINCIPAL FY27+ includes 50% debt service on City Hall renovation/construction GO bond \$4M and Rentalscape STR compliance software (\$50.8k) SBITA as defined in GASB 96	
59	DEBT SERVICE - INTEREST FY27+ includes 50% debt service on City Hall renovation/construction GO bond \$4M and Rentalscape STR compliance software (\$14.7k) SBITA as defined in GASB 96	
60	BANK SERVICE CHARGES	
61	ELECTRIC AND GAS	
62	IT EQUIP, SOFTWARE & SVCS	
63	NON-CAPITAL TOOLS & EQUIPMENT	
64	MAINT & SERVICE CONTRACTS 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 street print crosswalks (\$42k)	
65	STREET SIGNS Parking management outsourced. Replacement signs as needed (resident parking only, parallel parking only, beach parking). Includes funds to add/repl new beach path signs.	
66	ADVERTISING	
67	PROFESSIONAL SERVICES	
68	MISCELLANEOUS (\$24k) contract for holiday decorations including installation of Front Beach lights and holiday tree, all bulbs and supplies and storage. Added \$8K for mounting wreaths. Provision for lighting oak trees at end of the IOP Connector (\$5k), US flags (\$3k).	
69	CAPITAL OUTLAY	
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72		
73	HOSPITALITY TAX	
74	DEBT SERVICE - PRINCIPAL 60% of Debt service on Fire Station 2 GO bond. Maturity date is 1/1/26. FY27+includes FY26 purchase PW rear loader and FY27 PW side Loader.	
75	DEBT SERVICE - INTEREST 60% of Debt service on Fire Station 2 GO bond. Maturity date is 1/1/26. FY27+includes FY26 purchase PW rear loader and FY27 PW side Loader.	
76		
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79	STATE ACCOMMODATIONS TAX	
80	BANK SERVICE CHARGES	
81	WATER AND SEWER Irrigation at Breach Inlet sign	
82	NON-CAPITAL TOOLS & EQUIPMENT Add/replace/maintain benches, etc. at Carmen R Bunch and Leola Hanbury parks (\$1k) and provision for addition/maintenance of beach wheelchairs (\$5k)	
83	ADVERTISING	
84	PROFESSIONAL SERVICES	
85	PROGRAMS/SPONSORSHIPS Provision for events and sponsorships approved by the Accommodations Tax Advisory Committee (\$50,000) and July 4th Fireworks show (\$45K).	
86	MISCELLANEOUS	
87	CAPITAL OUTLAY	

	A	B	M	N	O	P	Q	R	S	T	U	V	W	X	Y
1	DRAFT	CITY OF ISLE OF PALMS - GENERAL GOVERNMENT AND BONDED DEBT SERVICE - EXPENDITURE DETAIL - ALL FUNDS													
2	GL Number	Description	ACTUAL FY23	ACTUAL FY24	BUDGET FY25	YTD As Of 12/31/24 (6 MOS)	Jan-Dec 2024 12 Months	FORECAST FY25	INCREASE/ (DECR) FROM FY25 BUDGET	BUDGET FY26	INCREASE/ (DECREASE) FROM FY25 BUDGET	FORECAST FY27	FORECAST FY28	FORECAST FY29	FORECAST FY30
3															
88	50-4120.5090	TOURISM PROMOTION EXP	1,105,340	1,021,403	979,259	433,266	1,040,371	1,097,022	117,763	1,056,082	76,823	1,077,583	1,099,515	1,121,885	1,143,703
89		TOTAL	1,214,484	1,095,699	1,190,192	505,125	1,162,670	1,307,955	117,763	1,158,682	(31,510)	1,180,183	1,202,115	1,224,485	1,246,303
90		% Increase/(Decrease) from Prior Year	9%	-10%	7%			10%		-3%		2%	2%	2%	2%
91															
92		DISASTER RECOVERY FUND													
93	60-4120.5013	BANK SERVICE CHARGES	-	-	-	-	-	-	-	-	-	-	-	-	-
94	60-4120.5045	STORM PREPARATION/CLEANUP	111,854	1,510	10,000	38,682	39,287	38,682	28,682	10,000	-	10,000	10,000	10,000	10,000
95	60-4120.5058	HURRICANE BUILDING COSTS	-	-	-	-	-	-	-	-	-	-	-	-	-
96	60-4120.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-
97	60-4120.5079	MISC. & CONTINGENCY EXP	-	54	3,000	-	-	3,000	-	3,000	-	3,000	3,000	3,000	3,000
98		TOTAL	111,854	1,564	13,000	38,682	39,287	41,682	28,682	13,000	-	13,000	13,000	13,000	13,000
99		% Increase/(Decrease) from Prior Year						221%		0%		0%	0%	0%	0%
100															
108															
109		GRAND TOTAL GENERAL GOVERNMENT	4,066,159	3,958,443	4,696,223	1,978,501	4,071,592	4,984,287	288,064	4,812,586	116,363	4,608,872	4,673,474	4,213,779	4,318,459
110		% Increase/(Decrease) from Prior Year	17%	-3%	36%	-51%	-13%	152%	-93%	2%		-4%	1%	-10%	2%

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1	CITY OF ISLE OF PALMS - GENERAL GOVERNMENT - EXPENDITURE DETAIL - ALL FUNDS	
2	NOTES	
3		
88	TOURISM PROMOTION EXP	Includes State-mandated 30% transfer (\$987,320 less \$34K 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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92	DISASTER RECOVERY FUND	
93	BANK SERVICE CHARGES	
94	STORM PREPARATION/CLEANUP	Only if needed
95	HURRICANE BUILDING COSTS	
96	PROFESSIONAL SERVICES	
97	MISCELLANEOUS	
98		
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	A	B	M	N	O	P	Q	R	S	T	U	V	W	X	Y
1	DRAFT	CITY OF ISLE OF PALMS - COURT - EXPENDITURE DETAIL - ALL FUNDS													
2	GL Number	Description	ACTUAL FY23	ACTUAL FY24	BUDGET FY25	YTD As Of 12/31/24 (6 MOS)	Jan-Dec 2024 12 Months	FORECAST FY25	INCREASE/ (DECR) FROM FY25 BUDGET	BUDGET FY26	INCREASE/ (DECREASE) FROM FY25 BUDGET	FORECAST FY27	FORECAST FY28	FORECAST FY29	FORECAST FY30
3															
4	GENERAL FUND COURT														
5	10-4910.5001	SALARIES & WAGES	85,922	81,913	85,475	42,232	83,457	85,475	-	90,450	4,974	92,711	95,029	97,404	99,840
6	10-4910.5002	OVERTIME WAGES	9,153	3,286	1,950	1,049	2,539	1,950	-	2,059	109	2,110	2,163	2,217	2,273
7	10-4910.5003	PART-TIME WAGES	15,041	20,065	28,800	13,612	26,342	28,800	-	36,600	7,800	24,000	24,000	24,000	24,000
8	10-4910.5004	FICA EXPENSE	8,428	8,057	8,891	4,357	8,598	8,891	-	9,877	986	9,090	9,271	9,457	9,648
9	10-4910.5005	RETIREMENT EXPENSE	18,137	17,655	21,571	8,499	16,895	21,571	-	23,963	2,391	22,053	22,493	22,944	23,406
10	10-4910.5006	GROUP HEALTH INSURANCE	6,998	11,915	27,754	18,307	26,541	27,754	-	40,643	12,889	42,879	44,594	46,377	48,233
11	10-4910.5007	WORKERS COMPENSATION	234	291	325	229	311	325	-	361	36	370	379	389	399
12		Subtotal Wages & Fringes	143,913	143,182	174,768	88,285	164,683	174,768	-	203,952	29,185	193,213	197,929	202,789	207,797
13		% Increase/(Decrease) from Prior Year	9%	-1%	33%			0%		17%		-5%	2%	2%	2%
14															
15	10-4920.5010	PRINT AND OFFICE SUPPLIES	1,779	2,587	1,500	355	2,460	1,500	-	1,500	-	1,500	1,500	1,500	1,500
16	10-4920.5014	MEMBERSHIP AND DUES	69	(34)	50	-	-	50	-	50	-	50	50	50	50
17	10-4920.5015	MEETINGS AND SEMINARS	400	406	2,000	321	487	2,000	-	2,000	-	2,000	2,000	2,000	2,000
18	10-4920.5021	TELEPHONE/CABLE	3,633	3,248	4,000	1,654	3,455	4,000	-	4,000	-	4,000	4,000	4,000	4,000
19	10-4920.5024	IT EQUIP, SOFTWARE & SVCS	-	60	1,000	-	-	1,000	-	1,000	-	1,000	1,000	1,000	1,000
20	10-4920.5025	NON-CAPITAL TOOLS & EQUIPMENT	109	-	500	-	-	500	-	500	-	500	500	500	500
21	10-4920.5026	MAINT & SERVICE CONTRACTS	-	-	-	-	-	-	-	-	-	-	-	-	-
22	10-4920.5027	MACHINE/EQUIPMENT REPAIR	-	-	-	-	-	-	-	-	-	-	-	-	-
23	10-4920.5062	INSURANCE	976	1,257	1,500	1,448	1,448	1,448	(52)	1,500	-	1,530	1,561	1,592	1,624
24	10-4920.5064	EMPLOYEE TRAINING	1,346	1,171	-	-	-	-	-	-	-	-	-	-	-
25	10-4920.5065	PROFESSIONAL SERVICES	241,153	247,066	200,000	80,333	219,174	300,000	100,000	278,600	78,600	278,600	278,600	278,600	278,600
26	10-4920.5079	MISC. & CONTINGENCY EXP	(237)	655	850	80	757	850	-	850	-	850	850	850	850
27		Subtotal Operating Expense	249,228	256,417	211,400	84,190	227,781	311,348	99,948	290,000	78,600	290,030	290,061	290,092	290,124
28		% Increase/(Decrease) from Prior Year	38%	3%	17%			47%		37%		0%	0%	0%	0%
29															
30		TOTAL GENERAL FUND COURT	393,142	399,598	386,168	172,475	392,464	486,116	99,948	493,952	107,785	483,243	487,990	492,881	497,921
31		% Increase/(Decrease) from Prior Year	26%	2%	24%			26%		28%		-2%	1%	1%	1%

	Z	AA
1	CITY OF ISLE OF PALMS - COURT - EXPENDITURE DETAIL - ALL FUNDS	
2	NOTES	
3		
4	GENERAL FUND COURT	
5	SALARIES & WAGES	FY26 Budget 2.5% COLA and 3% merit pool for adjustments effective 1/1/2026. Long-term forecasts include an annual 2.5% merit pool.
6	OVERTIME WAGES	Forecast increase is 2.5% per year
7	PART-TIME SALARIES	Includes \$1,500 for fill-in Judge if needed. FY26 includes salary increase for judges.
8	FICA EXPENSE	FICA rate is 7.65%
9	RETIREMENT EXPENSE	SCRS employer contribution rates are 18.56%
10	GROUP HEALTH INSURANCE	Current PEBA rates & dependent elections plus 7% increase on 1/1/26. City of IOP specific experience modifier load factor is 1.000.
11	WORKMEN'S COMPENSATION	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.
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15	PRINT AND OFFICE SUPPLIES	Postage and other office supplies,
16	MEMBERSHIP AND DUES	Includes membership to MASC,
17	MEETINGS AND SEMINARS	Includes conferences to SCJA and MASC ,
18	TELEPHONE/CABLE	Phone and internet service
19	IT EQUIP, SOFTWARE & SVCS	Includes provision for Court jury selection software (.5k) and misc provision (.5k) LawTrac court software included in Police.
20	NON-CAPITAL TOOLS & EQUIPMENT	Provision for small (<\$5k) equipment as needed
21	MAINT & SERVICE CONTRACTS	0
22	MACHINE/EQUIPMENT REPAIR	
23	INSURANCE	General Liability SCMIRF,
24	EMPLOYEE TRAINING	
25	PROFESSIONAL SERVICES	Includes most legal fees for the City and Court security. Added \$100 per court (36) for interpreter \$3,600. Increased based on actual.
26	MISC. & CONTINGENCY	Includes jury duty payments ,
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28		
29		
30		
31		

	A	B	M	N	O	P	Q	R	S	T	U	V	W	X	Y
1	DRAFT	CITY OF ISLE OF PALMS - BUILDING & PLANNING DEPARTMENT - EXPENDITURE DETAIL - ALL FUNDS													
2	GL Number	Description	ACTUAL FY23	ACTUAL FY24	BUDGET FY25	YTD As Of 12/31/24 (6 MOS)	Jan-Dec 2024 12 Months	FORECAST FY25	INCREASE/ (DECR) FROM FY25 BUDGET	BUDGET FY26	INCREASE/ (DECREASE) FROM FY25 BUDGET	FORECAST FY27	FORECAST FY28	FORECAST FY29	FORECAST FY30
4	GENERAL FUND - BUILDING DEPT														
5	10-4710.5001	SALARIES & WAGES	259,202	333,413	298,610	167,744	346,555	298,610	-	315,066	16,455	322,942	331,016	339,291	347,773
6	10-4710.5002	OVERTIME WAGES	872	2,335	1,091	649	2,072	1,091	-	1,146	55	1,175	1,204	1,234	1,265
7	10-4710.5004	FICA EXPENSE	19,553	24,792	22,927	12,365	25,574	22,927	-	24,190	1,263	24,795	25,415	26,050	26,701
8	10-4710.5005	RETIREMENT EXPENSE	43,491	59,913	55,625	28,192	59,209	55,625	-	58,689	3,064	60,156	61,660	63,202	64,782
9	10-4710.5006	GROUP HEALTH INSURANCE	32,950	64,306	57,447	35,856	71,767	57,447	-	57,970	523	61,158	63,605	66,149	68,795
10	10-4710.5007	WORKERS COMPENSATION	2,353	2,310	2,763	2,059	2,716	2,763	-	2,919	156	2,992	3,067	3,143	3,222
11		Subtotal BUILDING DEPT Wages & Fringes	358,420	487,069	438,463	246,863	507,893	438,463	-	459,980	21,517	473,218	485,966	499,069	512,538
12		% Increase/(Decrease) from Prior Year	8%	36%	33%			0%		5%	3%	3%	3%	3%	3%
14	10-4720.5010	PRINT AND OFFICE SUPPLIES	8,259	11,776	10,000	2,500	11,334	10,000	-	11,000	1,000	11,000	11,000	11,000	11,000
15	10-4720.5014	MEMBERSHIP AND DUES	569	616	1,000	-	160	1,000	-	2,000	1,000	2,000	2,000	2,000	2,000
16	10-4720.5015	MEETINGS AND SEMINARS	-	2,211	3,000	1,723	3,765	3,000	-	5,000	2,000	5,000	5,000	5,000	5,000
17	10-4720.5016	VEHICLE, FUEL & OIL	3,259	3,313	3,600	1,354	3,010	3,600	-	3,300	(300)	3,600	3,600	3,600	3,600
18	10-4720.5017	VEHICLE MAINTENANCE	101	571	1,000	1,737	2,246	1,800	800	1,800	800	500	500	500	500
19	10-4720.5020	ELECTRIC AND GAS	5,451	6,517	5,100	2,425	5,739	5,100	-	6,000	900	6,000	6,000	6,000	6,000
20	10-4720.5021	TELEPHONE/CABLE	4,614	3,696	5,500	1,904	3,998	5,500	-	5,000	(500)	5,000	5,000	5,000	5,000
21	10-4720.5022	WATER AND SEWER	1,308	1,553	1,600	1,009	1,680	1,600	-	1,600	-	1,600	1,600	1,600	1,600
22	10-4720.5024	IT EQUIP, SOFTWARE & SVCS	6,222	19,245	35,000	1,358	2,823	35,000	-	35,000	-	35,000	35,000	35,000	35,000
23	10-4720.5025	NON-CAPITAL TOOLS & EQUIPMENT	920	-	1,000	-	-	1,000	-	1,000	-	1,000	1,000	1,000	1,000
24	10-4720.5026	MAINT & SERVICE CONTRACTS	8,838	8,680	7,500	4,587	9,246	7,500	-	7,500	-	7,500	7,500	7,500	7,500
25	10-4720.5027	MACHINE/EQUIPMENT REPAIR	-	-	500	-	-	500	-	500	-	500	500	500	500
26	10-4720.5041	UNIFORMS	431	989	500	54	1,044	500	-	500	-	500	500	500	500
27	10-4720.5044	CLEANING/SANITARY SUPPLY	321	-	500	44	44	500	-	500	-	500	500	500	500
28	10-4720.5049	MEDICAL AND LAB	203	140	100	53	53	100	-	250	150	200	200	200	200
29	10-4720.5062	INSURANCE	10,839	13,361	17,300	14,733	15,661	16,733	(567)	17,067	(233)	17,409	17,757	18,112	18,474
30	10-4720.5063	RENT AND LEASES	726	155	1,500	-	57	1,500	-	1,500	-	1,500	1,500	1,500	1,500
31	10-4720.5064	EMPLOYEE TRAINING	1,426	2,548	2,000	-	1,272	2,000	-	2,500	500	2,500	2,500	2,500	2,500
32	10-4720.5065	PROFESSIONAL SERVICES	37,300	10,953	10,300	2,265	9,385	10,300	-	10,300	-	10,300	10,300	10,300	10,300
33	10-4720.5066	TEMPORARY LABOR	-	-	4,000	-	-	4,000	-	2,000	(2,000)	2,000	2,000	2,000	2,000
34	10-4720.5079	MISC. & CONTINGENCY EXP	308	1,444	500	-	739	500	-	500	-	500	500	500	500
35	10-4720.5085	CAPITAL OUTLAY	181,012	-	42,000	-	-	42,000	-	-	(42,000)	-	-	-	-
36		Subtotal BUILD DEPT Operating Expense	272,107	87,770	153,500	35,747	72,253	153,733	233	114,817	(38,683)	114,109	114,457	114,812	115,174
37		% Increase/(Decrease) from Prior Year	140%	-68%	36%			0%		-25%	-1%	0%	0%	0%	0%
38		TOTAL GENERAL FUND BUILD DEPT	630,527	574,839	591,963	282,610	580,146	592,196	233	574,797	(17,166)	587,327	600,423	613,881	627,713
39		% Increase/(Decrease) from Prior Year	42%	-9%	33%			0%		-3%	2%	2%	2%	2%	2%
41	CAPITAL PROJECTS FUND														
42	20-4740.5025	NON-CAPITAL TOOLS & EQUIPMENT	1,325	-	-	-	-	-	-	-	-	-	-	-	-
43	20-4740.5026	MAINT & SERVICE CONTRACTS	591	2,618	14,472	-	-	14,472	-	125,000	110,528	14,472	14,472	14,472	14,472
44	20-4740.5085	CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	38,000	-	-	-
45		TOTAL	1,916	2,618	14,472	-	-	14,472	-	125,000	110,528	52,472	14,472	14,472	14,472
46		% Increase/(Decrease) from Prior Year			309%			0%		764%	-58%	-72%	0%	0%	0%
53															
54	GRAND TOTAL BUILDING DEPARTMENT		632,782	577,544	606,435	282,610	580,179	606,668	233	699,797	93,362	639,799	614,895	628,353	642,185
55	% Increase/(Decrease) from Prior Year		41%	-9%	36%			0%		15%	-9%	-4%	2%	2%	2%

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1	CITY OF ISLE OF PALMS - BUILDING & PLANNING DEPARTMENT - EXPENDITURE DETAIL - ALL FUNDS	
2	NOTES	
4	GENERAL FUND - BUILDING DEPT	
5	SALARIES & WAGES	FY26 Budget 2.5% COLA and 3% merit pool for adjustments effective 1/1/2026. Long-term forecasts include an annual 2.5% merit pool.
6	OVERTIME WAGES	Forecast increase is 2.5% per year
7	FICA EXPENSE	FICA rate is 7.65%
8	RETIREMENT EXPENSE	SCRS employer contribution rates are 18.56%
9	GROUP HEALTH INSURANCE	Current PEBA rates & dependent elections plus 7% increase on 1/1/26. City of IOP specific experience modifier load factor is 1.000.
10	WORKMEN'S COMPENSATION	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.
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12		
14	PRINT AND OFFICE SUPPLIES	
15	MEMBERSHIP AND DUES	Arborist and Floodplain Management Membership Dues,
16	MEETINGS AND SEMINARS	Increase budget for meetings and conferences for Zoning Administrator and Business License Coordinator ,
17	VEHICLE, FUEL & OIL	FY26 budget based on recent 12 months usage and an estimated \$3.16/gallon cost for marine-grade unleaded and \$3.26/gallon cost for diesel fuel per Cel Oil.,
18	VEHICLE MAINTENANCE	Increase due to age of truck, scheduled to be replaced in FY27.,
19	ELECTRIC AND GAS	
20	TELEPHONE/CABLE	
21	WATER AND SEWER	
22	IT EQUIP, SOFTWARE & SVCS	Incls Building Dept timekeeping (1k), BS&A business license maint (.5k), Geothinq GIS software subscription (2k), provision for permitting & licensing software (30k) and misc provision (.5k). STR software moved to Muni Atax Fund.
23	NON-CAPITAL TOOLS & EQUIPMENT	Provision for small (<\$5k) equipment as needed - does not include computer hardware that is now budgeted in new IT Equip, Software & Svcs account
24	MAINT & SERVICE CONTRACTS	Includes provision for janitorial service, pest control, HVAC maintenance, etc.
25	MACHINE/EQUIPMENT REPAIR	
26	UNIFORMS	
27	CLEANING/SANITARY SUPPLY	
28	MEDICAL AND LAB	
29	INSURANCE	Forecast 2% annual increase each year,
30	RENT AND LEASES	Copier rental. Timeclock rental moved to IT account
31	EMPLOYEE TRAINING	
32	PROFESSIONAL SERVICES	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)
33	TEMPORARY LABOR	
34	MISC. & CONTINGENCY EXP	
35	CAPITAL OUTLAY	Rentalscape SBITA as defined in GASB 96. FY26 budget and future forecast based on Veris Maturity Analysis Schedule.,
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39		
41	CAPITAL PROJECTS FUND	
42	NON-CAPITAL TOOLS & EQUIPMENT	
43	MAINT & SERVICE CONTRACTS	Building maintenance contingency to proactively address issues as needed - 2% (FY27+) of City Hall building insured value. Split 50/50 Gen Govt/Building FY26 includes increase for major R&M to City Hall.
44	CAPITAL OUTLAY	FY26 includes \$10k for HVAC replacements if needed. Forecast periods = 100% of Building Dept needs per the 10-yr plan.
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