

**Town of Sullivan's Island
General Fund
Fiscal Year 2027 Budget**

Description	Account ID	Amounts - FY 2026	FY 2027 Budget	Percentage Difference -	
		Budgeted Amounts		Difference - FY 2027 Draft Budget to FY 2026 Budget	FY 2027 Draft Budget to FY 2026 Budget
INTEREST EARNED	10-0000-43300	425,000	380,000	(45,000)	-10.59%
GRANT - SRO REIMBURSEMENT	10-0000-44800-SR23	120,000	110,000	(10,000)	-8.33%
POLICE ACCIDENT REPORTS	10-0000-46000	100	100	-	0.00%
BUSINESS LICENSES	10-0000-49100	1,450,000	1,440,000	(10,000)	-0.69%
DOG PERMITS	10-0000-49110	145,000	140,000	(5,000)	-3.45%
BOAT PERMITS	10-0000-49120	10	10	-	0.00%
BD. OF ZONING APPEALS APPLIC FEE	10-0000-49130	1,000	1,000	-	0.00%
DESIGN REVIEW BOARD FEES	10-0000-49140	21,000	20,000	(1,000)	-4.76%
BUILDING PERMITS	10-0000-49300	770,000	770,000	-	0.00%
TRIMMING & PRUNING INCOME	10-0000-49350	11,000	10,250	(750)	-6.82%
PROPERTY TAXES - OPERATING	10-0000-49400	4,350,000	4,650,000	300,000	6.90%
PROPERTY TAX REVENUE - GO BOND	10-0000-49401	2,347,804	2,347,804	-	0.00%
HOMESTEAD EXEMPT REFUND	10-0000-49410	23,500	24,000	500	2.13%
FINES COLL - RECORDER	10-0000-49510	200,000	195,000	(5,000)	-2.50%
AID TO SUBDIVISIONS	10-0000-49690	48,000	50,000	2,000	4.17%
VICTIMS RIGHTS FUND	10-0000-49710	25,000	18,000	(7,000)	-28.00%
ALCOHOL - LOP FEES	10-0000-49750	18,000	21,000	3,000	16.67%
FRANCHISE FEES - CELL TOWER	10-0000-49760	52,000	53,300	1,300	2.50%
FRANCHISE FEES - OTHER	10-0000-49765	730,000	750,000	20,000	2.74%
STATE ACCOMMODATIONS TAX	10-0000-49770	27,500	27,500	-	0.00%
TRANSFER LOCAL A-TAX	10-0000-49778	36,000	43,000	7,000	19.44%
TRANSFER FROM HOSP. TAX	10-0000-49779	550,000	600,000	50,000	9.09%
L.O.S.T. PROP.ROLLBACK	10-0000-49780	220,000	230,000	10,000	4.55%
L.O.S.T. REVENUE FUND	10-0000-49781	190,000	202,000	12,000	6.32%
TRANSFER FROM TREE FUND	10-0000-49782	5,000	10,000	5,000	100.00%
MISCELLANEOUS INCOME	10-0000-49900	130,000	150,000	20,000	15.38%
PROCEEDS-SALES OF ASSETS	10-0000-49901	20,000	20,000	-	0.00%
TOLER'S COVE	10-0000-49902	-	-	-	N/A
DONATIONS - RESTRICTED	10-0000-49904	-	-	-	N/A
TOTAL OPERATING REVENUE - GENERAL FUND		\$ 11,915,914	\$ 12,262,964	\$ 347,050	2.91%

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General Fund
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Description	Account ID	Amounts - FY 2026	FY 2027 Budget	Difference - FY 2027 Draft	Percentage Difference -
		Budgeted Amounts		Budget to FY 2026 Budget	FY 2027 Draft Budget to FY 2026 Budget
FIRE DEPARTMENT					
SALARIES & WAGES	10-5000-50100	1,109,431	1,240,215	130,784	11.79%
FD PRT SOCIAL SECURITY	10-5000-50200	82,000	93,000	11,000	13.41%
FD PRT HEALTH INSURANCE	10-5000-50210	205,443	215,000	9,557	4.65%
FD PRT POL OFF RETIREMENT	10-5000-50220	233,000	252,000	19,000	8.15%
FD GAS & OIL	10-5000-50300	17,000	17,000	-	0.00%
FD VEHICLE REPAIRS	10-5000-50400	25,000	25,000	-	0.00%
FD SUPPLIES & MATERIALS	10-5000-50600	20,000	20,000	-	0.00%
FD TELEPHONE	10-5000-50700	14,000	15,000	1,000	7.14%
CO. WIDE RADIO SYSTEM	10-5000-50800	37,000	38,000	1,000	2.70%
FD POWER & LIGHTS	10-5000-50900	33,000	35,000	2,000	6.06%
FD INSURANCE	10-5000-51000	130,000	130,000	-	0.00%
FD SYSTEM REPAIRS & MAINT	10-5000-51200	48,975	50,000	1,025	2.09%
UNIFORMS & CLOTHING	10-5000-51203	20,000	20,000	-	0.00%
FD DUES & CERTIF FEES	10-5000-51300	950	900	(50)	-5.26%
FD TRAINING & SEMINARS	10-5000-51400	10,000	10,000	-	0.00%
FD MISCELLANEOUS EXPENSE	10-5000-53000	4,000	6,000	2,000	50.00%
PROP & EQUIP < \$5000	10-5000-53110	1,000	5,000	4,000	400.00%
FD BUILDING REPAIRS	10-5000-53120	5,000	5,000	-	0.00%
TOTAL - FIRE DEPARTMENT		1,995,799	2,177,115	181,316	9.08%

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POLICE DEPARTMENT					
PD SALARIES & WAGES	10-6000-50100	1,320,000	1,460,000	140,000	10.61%
PD PRT SOCIAL SECURITY	10-6000-50200	104,000	110,000	6,000	5.77%
PD PRT HEALTH INSURANCE	10-6000-50210	180,000	190,000	10,000	5.56%
PD PRT POL OFF RETIRE	10-6000-50220	262,000	280,000	18,000	6.87%
ADDITIONAL LAW ENFORCEMENT	10-6000-50250	100,000	150,000	50,000	50.00%
PD GAS & OIL	10-6000-50300	55,000	60,000	5,000	9.09%
PD VEHICLE REPAIR & MAINT	10-6000-50400	22,000	40,000	18,000	81.82%
PD SUPPLIES & MATERIALS	10-6000-50600	25,000	30,000	5,000	20.00%
PD TELEPHONE	10-6000-50700	30,000	30,000	-	0.00%
CO. WIDE RADIO SYSTEM	10-6000-50800	25,000	38,000	13,000	52.00%
PD POWER & LIGHTS	10-6000-50900	21,000	21,000	-	0.00%
PD INSURANCE	10-6000-51000	135,000	155,000	20,000	14.81%
PD SYSTEM REPAIR & MAINT	10-6000-51200	43,000	45,000	2,000	4.65%
UNIFORMS & CLOTHING	10-6000-51203	18,000	26,000	8,000	44.44%
UNIFORMS & CLOTHING	10-6000-51203-SR23	150	1,500	1,350	900.00%
PD DUES & CERTIF FEES	10-6000-51300	2,000	2,000	-	0.00%
PD TRAINING & SEMINARS	10-6000-51400	35,000	35,000	-	0.00%
TRAINING & SEMINARS - SR23	10-6000-51400-SR23	3,000	3,000	-	0.00%
PD MISCELLANEOUS EXPENSES	10-6000-53000	1,000	2,000	1,000	100.00%
PROP & EQUIP < \$5000	10-6000-53110	75,000	75,000	-	0.00%
PROP & EQUIP < \$5000	10-6000-53110-SR23	5,000	7,000	2,000	40.00%
WILDLIFE MANAGEMENT	10-6000-53500	20,000	22,000	2,000	10.00%
TOTAL - POLICE DEPARTMENT		2,481,150	2,782,500	301,350	12.15%

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MAINTENANCE & STORMWATER DEPARTMENT					
MD SALARIES & WAGES	10-7000-50100	270,500	290,000	19,500	7.21%
MD PRT SOCIAL SECURITY	10-7000-50200	21,000	22,000	1,000	4.76%
MD PRT HEALTH INSURANCE	10-7000-50210	38,000	45,000	7,000	18.42%
MD PRT S. C. RETIREMENT	10-7000-50220	50,434	52,100	1,666	3.30%
MD VEHICLE GAS & OIL	10-7000-50300	10,000	11,000	1,000	10.00%
MD VEHICLE REPAIRS	10-7000-50400	9,000	12,000	3,000	33.33%
MD SUPPLIES & MATERIALS	10-7000-50600	15,750	16,000	250	1.59%
TELEPHONE	10-7000-50700	700	700	-	0.00%
MD POWER & ELECTRICITY	10-7000-50900	49,000	51,000	2,000	4.08%
MD INSURANCE	10-7000-51000	36,000	40,000	4,000	11.11%
MD SYSTEMS REPAIRS & MAIN	10-7000-51200	27,000	30,000	3,000	11.11%
UNIFORMS & CLOTHING	10-7000-51203	2,500	2,500	-	0.00%
LANDSCAPING CONTRACT	10-7000-51204	48,000	48,000	-	0.00%
MD MISCELLANEOUS EXPENSES	10-7000-53000	1,000	1,000	-	0.00%
PROP & EQUIP < \$5000	10-7000-53110	4,000	4,000	-	0.00%
MD GARBAGE DISPOSAL CONTR	10-7000-53400	280,000	308,000	28,000	10.00%
CONTAINER SERVICING	10-7000-53610	16,000	17,000	1,000	6.25%
BUILDING & ASSET MAINTENANCE	10-7000-53700	50,000	50,000	-	0.00%
BEACH PATH MAINTENANCE	10-7000-53730	160,000	160,000	-	0.00%
STORMWATER SYSTEM REPAIRS	10-7000-53800	200,000	225,000	25,000	12.50%
PROPERTY REPAIRS & IMPROVEMENTS	10-7000-53950	-	-	-	N/A
STREET MAINTENANCE	10-7000-53960	50,000	50,000	-	0.00%
TOTAL - MAINTENANCE & STORMWATER DEPARTMENT		1,338,884	1,435,300	96,416	7.20%
RECREATION DEPARTMENT					
RD POWER & LIGHTS	10-8000-50900	3,800	3,800	-	0.00%
RD INSURANCE	10-8000-51000	20,000	22,000	2,000	10.00%
RECREATION AREA MAINTENANCE	10-8000-51310	45,000	50,000	5,000	11.11%
SPECIAL EVENTS	10-8000-51400	75,000	95,000	20,000	26.67%
RD PROPERTY & EQUIP PURCH	10-8000-53100	-	-	-	N/A
TOTAL - RECREATION DEPARTMENT		143,800	170,800	27,000	18.78%

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Fiscal Year 2027 Budget**

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		Budgeted Amounts	FY 2027 Budget		FY 2027 Draft Budget to FY 2026 Budget
ADMINISTRATION DEPARTMENT					
AD SALARIES & WAGES	10-9000-50100	603,000	650,000	47,000	7.79%
AD PRT SOCIAL SECURITY	10-9000-50200	50,000	53,000	3,000	6.00%
AD PRT HEALTH INSURANCE	10-9000-50210	125,000	125,000	-	0.00%
AD PRT S. C. RETIREMENT	10-9000-50220	115,000	130,000	15,000	13.04%
AD VEHICLE EXPENSE	10-9000-50300	60,000	30,000	(30,000)	-50.00%
AD OFFICE SUPPLIES	10-9000-50600	40,000	35,000	(5,000)	-12.50%
AD TELEPHONE	10-9000-50700	30,000	32,000	2,000	6.67%
CO. WIDE RADIO SYSTEM	10-9000-50800	-	2,700	2,700	N/A
AD POWER & LIGHTS	10-9000-50900	48,000	50,000	2,000	4.17%
AD INSURANCE	10-9000-51000	200,000	215,000	15,000	7.50%
AD SYSTEMS REPAIR & MAINT	10-9000-51200	40,724	35,000	(5,724)	-14.06%
INFORMATION TECHNOLOGY	10-9000-51205	193,000	230,000	37,000	19.17%
AD DUES & CERTIF FEES	10-9000-51300	5,500	6,000	500	9.09%
AD TRAINING & SEMINARS	10-9000-51400	14,500	14,000	(500)	-3.45%
AD COURT EXPENSES	10-9000-51500	1,000	1,000	-	0.00%
AD PROFESSIONAL SERVICES	10-9000-51800	100,000	100,000	-	0.00%
PLANNING EXPENSE	10-9000-51840	9,000	5,000	(4,000)	-44.44%
COUNCIL EXPENSES	10-9000-51870	65,000	65,000	-	0.00%
GENERAL ADVERTISING EXPENSES	10-9000-51880	14,000	14,000	-	0.00%
AD LEGAL & ACCOUNTING	10-9000-51900	350,000	350,000	-	0.00%
AD MISCELLANEOUS EXPENSES	10-9000-53000	40,000	40,000	-	0.00%
STORM WATER FEES	10-9000-53001	8,000	8,400	400	5.00%
SALES & USE TAX	10-9000-53002	5,000	1,000	(4,000)	-80.00%
OPERATING LEASES	10-9000-53010	5,000	3,500	(1,500)	-30.00%
PROP & EQUIP < \$5000	10-9000-53110	34,500	20,000	(14,500)	-42.03%
BUILDING REPAIRS & MAINT.	10-9000-53120	100,000	100,000	-	0.00%
TOWN HALL CLEANING	10-9000-53125	25,000	25,000	-	0.00%
ARBITRAGE REBATE EXPENSE	10-9000-53300	120,000	47,000	(73,000)	-60.83%
VICTIMS RIGHTS FUND	10-9000-53450	25,000	18,000	(7,000)	-28.00%
TRANSFER TO DEBT SERVICE FUND	10-9000-58100	2,294,000	2,294,000	-	0.00%
INTEREST EXPENSE	10-9000-59500	60,000	60,000	-	0.00%
TOTAL - ADMINISTRATION DEPARTMENT		4,780,224	4,759,600	(20,624)	-0.43%

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General Fund
Fiscal Year 2027 Budget**

Description	Account ID	Amounts - FY 2026	FY 2027 Budget	Difference - FY 2027 Draft	Percentage Difference -
		Budgeted Amounts		Budget to FY 2026 Budget	FY 2027 Draft Budget to FY 2026 Budget
BUILDING DEPARTMENT					
BD SALARIES & WAGES	10-9500-50100	410,000	424,000	14,000	3.41%
BD PRT SOCIAL SECURITY	10-9500-50200	32,000	33,000	1,000	3.13%
BD PRT HEALTH INSURANCE	10-9500-50210	65,000	66,000	1,000	1.54%
BD PRT S.C. RETIREMENT	10-9500-50220	78,000	80,000	2,000	2.56%
BD VEHICLE EXPENSE	10-9500-50300	15,000	16,000	1,000	6.67%
BD OFFICE SUPPLIES	10-9500-50600	8,000	8,000	-	0.00%
BD SUPPLIES	10-9500-50630	4,000	4,000	-	0.00%
BD TELEPHONE	10-9500-50700	5,500	5,000	(500)	-9.09%
BD POWER & LIGHTS	10-9500-50900	2,000	2,000	-	0.00%
BD INSURANCE	10-9500-51000	3,000	5,000	2,000	66.67%
BD SYSTEMS REPAIRS & MAINT	10-9500-51200	3,800	4,000	200	5.26%
BD DUES & CERTIF FEES	10-9500-51300	4,000	1,500	(2,500)	-62.50%
BD TRAINING & SEMINARS	10-9500-51400	7,000	7,000	-	0.00%
BZA EXPENSES	10-9500-51820	1,500	2,500	1,000	66.67%
DRB EXPENSES	10-9500-51830	5,000	5,000	-	0.00%
TREE MAINTENANCE & EDUCATION	10-9500-51850	5,000	10,000	5,000	100.00%
ACCRETED LAND MANAGEMENT	10-9500-51920	14,000	14,000	-	0.00%
BD MISCELLANEOUS	10-9500-53000	500	500	-	0.00%
PROP & EQUIP < \$5000	10-9500-53110	4,000	4,000	-	0.00%
TOTAL - BUILDING & PLANNING DEPARTMENT		667,300	691,500	24,200	3.63%

GENERAL FUND - TOTAL EXPENSES OPERATING \$ 11,407,157 \$ 12,016,815 \$ 609,658 5.34%

GENERAL FUND - REVENUE OVER EXPENSES BEFORE CAPITAL \$ 508,757 \$ 246,149

Town of Sullivan's Island
FLEET SERVICE FUND
Fiscal Year 2027 Operating Budget

Description	Account ID	Amounts - FY 2026		Percentage	
		Budgeted Amounts	FY 2027 Budget Amounts	Difference - FY 2027 Draft Budget to FY 2026 Budget	Difference - FY 2027 Draft Budget to FY 2026 Budget
SERVICES PROVIDED TO GF	15-0000-44010	168,127.00	184,640.00	16,513.00	9.82%
SERVICES PROVIDED TO SF	15-0000-44011	5,000.00	5,125.00	125.00	2.50%
SERVICES PROVIDED TO WF	15-0000-44012	5,000.00	5,125.00	125.00	2.50%
TOTAL TRANSFERS - FLEET SERVICE FUND		178,127.00	194,890.00	16,763.00	9.41%

AD SALARIES & WAGES	15-3000-50100	62,000.00	67,000.00	5,000.00	8.06%
AD PRT SOCIAL SECURITY	15-3000-50200	4,700.00	5,090.00	390.00	8.30%
AD PRT HEALTH INSURANCE	15-3000-50210	15,068.00	16,000.00	932.00	6.19%
AD PRT S. C. RETIREMENT	10-9000-50220	11,359.00	12,350.00	991.00	8.72%
GAS & OIL	15-3000-50300	2,000.00	1,000.00	(1,000.00)	-50.00%
OFFICE SUPPLIES	15-3000-50300	2,000.00	1,000.00	(1,000.00)	-50.00%
TOOLS	15-3000-50610	5,000.00	5,200.00	200.00	4.00%
VEHICLE PARTS & SUPPLIES	15-3000-50800	50,000.00	51,250.00	1,250.00	2.50%
INSURANCE	15-3000-51000		2,000.00	2,000.00	N/A
SHOP EQUIPMENT REPAIRS	15-3000-51100	9,000.00	5,000.00	(4,000.00)	-44.44%
SHOP SUPPLIES	15-3000-51200	5,000.00	8,000.00	3,000.00	60.00%
DEPRECIATION	15-3000-51220	-	-	-	N/A
IT SUPPORT & SUBSCRIPTIONS	15-3000-51300	12,000.00	19,000.00	7,000.00	58.33%
OIL DISPOSAL FEES	15-3000-53600	-	2,000.00	2,000.00	N/A
TOTAL EXPENSES - FLEET SERVICE FUND		178,127.00	194,890.00	16,763.00	9.41%