## Town of James Island

## Monthly Budget Report

| Fiscal Year 2023-24 |  |  |  | 2nd Quarter |  |  | 3rd Quarter |  |  |  | TOTAL | BUDGET |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 1st Quarter |  |  |  |  |  |  |  |  |  |  |  |
|  | July | August | September | October | November | December | January | February | March |  |  |  |
| GENERAL FUND REVENUE |  |  |  |  |  |  |  |  |  |  |  |  |
| Accommodations Tax |  |  |  |  |  |  | 914 |  |  |  | 914 |  |
| Brokers \& Insurance Tax |  |  | 95,339 | 27,445 |  | 252 |  |  |  | - | 123,036 | 801,600 |
| Building Permit Fees |  | 2,301 |  | 1,879 |  | 2,309 | 3,097 |  |  |  | 9,586 | 327,812 |
| Business Licenses | 3,270 | 25,493 | 13,114 | 5,586 | 24,216 | 72,966 | 35,759 | $(1,769)$ | 3578 Dmax | - | 178,634 | 360,000 |
| Contributions/Donations-Park |  |  |  |  |  |  |  |  |  |  | - |  |
| Grant Reimbursement |  |  |  |  |  | 1,000,000 |  |  |  |  | 1,000,000 | 11,000 |
| Filing Fees |  |  |  |  | 1,780 |  |  |  |  |  | 1,780 | 760 |
| Franchise Fees | 146,037 |  |  | 1,899 | 32,139 | 4,170 | 1,847 | 35,729 |  |  | 221,821 | 309,000 |
| Interest Income | 348 | 350 | 338 | 349 | 384 | 424 | 1,295 | 19,692 |  |  | 23,180 | 1,500 |
| Alcohol Licenses -LOP |  |  |  |  |  |  |  |  |  |  | - | 10,000 |
| Local Assessment Fees |  |  |  |  |  | 1,351 |  | 1,430 |  |  | 2,781 | 2,500 |
| Local Option Sales Tax (PTCF) |  | 113,975 | 112,015 | 106,160 |  | 213,637 |  | 218,259 | Dec/Jan |  | 764,046 | 1,284,000 |
| Local Option Sales Tax (rev) |  | 48,584 | 46,872 | 46,031 |  | 90,961 |  | 100,190 | Dec/Jan |  | 332,638 | 547,000 |
| Miscellaneous |  | 54 |  |  |  |  |  |  |  |  | 54 |  |
| Planning \& Zoning Fees | 913 | 1,646 | 1,592 | 923 | 1,434 | 1,026 | 1,538 | 937 |  |  | 10,009 | 15,000 |
| State Aid to Subdivisions |  |  |  | 71,491 |  |  |  | 71,491 |  | - | 142,982 | 272,350 |
| Telecommunications |  |  |  |  |  |  |  |  |  |  | - | 17,000 |
| Homestead Exemption Tax Receipts |  |  |  |  |  |  |  |  |  |  | - | 50,000 |
| Facility Rentals | 452 | 152 | 1,216 | 760 | 754 | 456 | 452 | 606 |  |  | 4,848 | 6,000 |
| Stormwater Fees | 700 | 800 | 1,000 | 900 | 700 | 100 | 300 | 300 |  |  | 4,800 | 8,200 |
|  | 151,720 | 193,354 | 271,486 | 263,423 | 61,408 | 1,387,552 | 45,202 | 446,865 | - |  | 2,821,110 | 4,023,722 |
|  |  |  |  |  |  |  |  |  |  |  |  | 70\% |


|  | 1st Quarter |  |  | 2nd Quarter |  |  | 3rd Quarter |  |  | TOTAL | BUDGET |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | July | August | September | October | November | December | January | February | March |  |  |
| ADMINISTRATION |  |  |  |  |  |  |  |  |  |  |  |
| Salaries | 25,388 | 25,312 | 25,234 | 25,201 | 37,849 | 29,412 | 32,299 | 18,495 |  | 219,189 | 343,261 |
| Benefits, Taxes \& Fees | 10,756 | 10,865 | 10,940 | 10,958 | 16,433 | 11,306 | 12,956 | 8,059 |  | 92,273 | 142,724 |
| Copier |  | 254 | 254 | 300 | 259 | 259 | 339 | 458 |  | 2,122 | 4,500 |
| Supplies | 39 | 529 | 320 | 428 | 303 | 238 | 693 | 721 |  | 3,271 | 5,200 |
| Postage |  | 214 | 200 | 414 |  |  | 802 |  |  | 1,630 | 6,800 |
| Information Services | 1,123 | 5,790 | 619 | 6,390 | 24,190 | 7,318 | 6,333 | 644 |  | 52,408 | 95,000 |
| Equipment/Software/Maintenance |  |  |  |  |  |  |  |  |  | - |  |
| MASC Membership |  |  |  |  |  |  | 5,347 |  |  | 5,347 | 5,800 |
| Insurance | 18,974 |  | 2,093 |  | 22,584 | 23,217 |  |  |  | 66,868 | 54,500 |
| Legal \& Professional Services | 2,000 | 1,128 | 4,000 | 2,000 |  | 4,000 | 3,006 | 10,000 |  | 26,133 | 80,000 |
| Legal Settlement |  |  |  |  |  |  | 70,000 |  |  | 70,000 |  |
| Election Expenses |  |  |  |  |  | 10,676 |  |  |  | 10,676 | 8,500 |
| Town Codification |  |  |  |  | 109 | 22 |  |  |  | 131 | 1,000 |
| Advertising |  |  |  |  |  |  | 416 | 223 |  | 639 | 3,500 |
| Audit |  |  |  |  |  |  | 12,500 |  |  | 12,500 | 12,500 |
| Mileage Reimbursement |  |  | 44 |  |  |  |  |  |  | 44 | 800 |
| Employee Screening |  |  | 76 |  |  |  |  |  |  | 76 |  |
| Employee Training \& Wellness | 270 | 270 | 270 | 2,195 | 405 | 270 | 405 | 270 |  | 4,355 | 5,800 |
| Dues and Subcriptions | 60 |  |  |  | 60 |  | 220 |  |  | 340 | 1,500 |
| Training \& Travel | 500 |  |  | 15 |  |  |  | 225 |  | 740 | 2,000 |
| Grant Writing Services |  |  |  |  |  |  |  |  |  | - | 8,400 |
| Employee Appreciation |  |  | 300 | 245 |  |  | 100 | 200 |  | 845 | 800 |
| Mobile Devices | 114 | 114 | 114 | 114 | 114 | 114 | 114 | 114 |  | 912 | 1,500 |
| Credit card (Square) | 107 | 221 | 173 | 215 | 87 | 76 | 97 | 97 |  | 1,073 | 2,000 |
| Bank Charges (Other) |  |  |  |  |  |  |  | 115 |  | 115 |  |
| Bank Charges (Payroll Expenses) | 489 | 455 | 502 | 558 | 511 | 513 | 54 | 969 |  | 4,051 | 6,000 |
|  | 59,819 | 45,150 | 45,140 | 49,034 | 102,903 | 87,421 | 145,681 | 40,591 | - | 575,738 | 792,085 |
|  |  |  |  |  |  |  |  |  |  |  | 73\% |




TOTAL BUDGET

| Salaries | 32,378 | 32,378 | 36,824 | 37,609 | 56,447 | 42,730 | 36,970 | 33,941 |  | 309,277 | 594,102 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Benefits, Taxes \& Fees | 12,393 | 12,555 | 14,676 | 15,024 | 22,537 | 15,517 | 15,036 | 13,669 |  | 121,409 | 252,641 |
|  |  |  |  |  |  |  |  |  |  | 430,686 | 846,743 |
|  |  |  |  |  |  |  |  |  |  |  | 51\% |
| PLANNING |  |  |  |  |  |  |  |  |  |  |  |
| Supplies |  |  | 37 |  |  |  | 110 |  |  | 147 | 500 |
| Advertising |  |  |  | 92 |  | 110 |  |  |  | 202 | 1,500 |
| Mileage Reimbursement |  |  |  |  |  |  |  |  |  |  | 200 |
| Dues and Subcriptions |  |  |  |  |  |  | 125 |  |  | 125 | 715 |
| Training \& Travel |  |  |  | 431 |  |  |  |  |  | 431 | 1,000 |
| Mobile Devices |  |  |  |  |  |  |  |  |  | - |  |
| Equipment/Software |  | 199 | 199 | 199 | 199 | 199 | 199 |  |  | 1,195 | 5,500 |
| Uniform / PPE |  |  |  |  |  |  |  |  |  | - | 500 |
| Planning Commission |  | 150 | 200 | 662 |  |  |  |  |  | 1,012 | 4,000 |
| Board of Zoning Appeals |  | 200 |  |  |  |  | 10 |  |  | 210 | 4,000 |
|  | - | 549 | 436 | 1,384 | 199 | 309 | 444 | - | - | 3,322 | 17,915 |
|  |  |  |  |  |  |  |  |  |  |  | 19\% |
| BUILDING SERVICES |  |  |  |  |  |  |  |  |  |  |  |
| County Contract Building Permit Tech |  |  | 17,128 |  |  |  |  |  |  | 17,128 |  |
| Mobile Devices |  |  |  |  |  |  |  |  |  | - | 600 |
| Dues and Subscriptions |  |  |  |  |  | 180 |  |  |  | 180 | 1,000 |
| Equipment/Software |  |  |  |  |  |  |  |  |  | - | 1,500 |
| Mileage Reibursement |  |  |  |  |  |  |  |  |  |  | 500 |
| Supplies |  | 49 | 21 | 114 | 36 |  |  |  |  | 219 | 600 |
| Travel and Training |  |  |  |  | 100 |  |  |  |  | 100 | 1,400 |
| Uniform/PPE |  |  |  |  |  |  |  |  |  | - | 250 |
| Community Outreach |  |  |  |  |  |  |  |  |  | - | 250 |
|  | - | 49 | 17,148 | 114 | 136 | 180 | - | - | - | 17,627 | 6,100 |
|  |  |  |  |  |  |  |  |  |  |  | 289\% |


|  | 1st Quarter |  |  | 2nd Quarter |  |  | 3rd Quarter |  |  | total | BUDGET |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | July | August | September | October | November | December | January | February | March |  |  |
| PUBLIC WORKS |  |  |  |  |  |  |  |  |  |  |  |
| Mileage Reimbursement |  |  |  |  |  |  |  |  |  | - | 300 |
| Training \& Travel |  |  |  |  |  |  |  |  |  |  | 2,500 |
| Public Outreach |  |  |  |  |  |  |  |  |  | - | 250 |
| Projects |  | 142 | 349 | 1,630 | 8,638 | 5,374 | 2,172 |  |  | 18,305 | 50,000 |
| Signage |  |  | 939 |  |  |  |  |  |  | 939 | 4,000 |
| Mobile Devices |  |  |  |  |  |  |  |  |  | - | 1,100 |
| Uniform / PPE |  |  |  |  |  |  |  |  |  | - | 900 |
| Stormwater expenses |  |  |  |  |  |  |  |  |  | 576 |  |
| Supplies | 358 | 215 | 1,190 | 176 | 877 | 41 | 107 | 1,056 |  | 4,020 | 8,000 |
| Emergency Management | 891 | 1,153 | 4,158 | 888 | 888 | 910 | 50 | 50 |  | 8,987 | 26,000 |
| Dues and Subscriptions |  |  |  |  |  |  | 468 |  |  | 468 | 725 |
| Asset Management | 25,039 | 39 | 39 | 39 | 39 | 39 | 39 | 39 |  | 25,310 | 45,000 |
| Tree Maintenance and Care |  |  |  |  |  |  | 360 |  |  | 360 | 10,000 |
| Groundskeeping | 305 | 5,233 | 4,855 | 5,146 | 5,309 | 4,755 | 4,876 | 4,755 |  | 35,234 | 70,000 |
|  | 26,594 | 6,782 | 11,529 | 7,878 | 15,751 | 11,119 | 8,071 | 5,900 | - | 94,199 | 218,775 |
|  |  |  |  |  |  |  |  |  |  |  | 43\% |



## ISLAND SHERIFF'S PATROL



|  | 1st Quarter |  |  | 2nd Quarter |  |  | 3rd Quarter |  |  | TOTAL | BUDGET |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | July | August | September | October | November | December | January | February | March |  |  |
| PARKS \& RECREATION |  |  |  |  |  |  |  |  |  |  |  |
| JIRC Contribution |  |  |  |  |  |  |  |  |  | - |  |
| Park Maintenance | 171 | 528 | 1,534 | 1,031 | 528 | 583 | 1,103 | 2,188 |  | 7,667 | 12,500 |
| Special Events |  |  |  | 70 | 1,607 |  |  |  |  | 1,677 | 5,000 |
| Youth Sports Program |  |  |  |  | 1,766 |  |  |  |  | 1,766 | 16,000 |
|  | 171 | 528 | 1,534 | 1,101 | 3,901 | 583 | 1,103 | 2,188 | - | 11,109 | 33,500 |
|  |  |  |  |  |  |  |  |  |  |  | 33\% |



## COMMUNITY SERVICES

| Repair Care Program |  |  |  |  |  |  |  |  |  |  | - | 35,000 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Drainage Council |  |  |  |  |  |  |  |  |  |  | - | 500 |
| History Council |  |  |  | 296 |  |  |  |  |  | [ | 296 | 5,000 |
| Neighborhood Council | 18 | 455 | 10 |  |  | 555 | 155 |  |  |  | 1,194 | 3,000 |
| Business Development Council |  |  |  |  |  |  |  |  |  |  | - | 500 |
| James Island Pride |  |  | 47 | 188 |  |  | 46 |  |  | I | 281 | 3,500 |
| Helping Hands |  | 19 |  |  | 50 | 44 |  |  |  |  | 113 | 500 |
| Tree Council |  |  |  |  | 215 |  |  |  |  | E | 215 | 3,500 |
| Community Tutoring Programs |  |  |  |  |  |  |  |  |  |  |  | 12,500 |
| Community Service Contributions |  |  |  |  | 31,100 |  |  |  |  |  | 31,100 | 55,000 |
|  | 18 | 474 | 57 | 483 | 31,365 | 599 | 201 | - | - |  | 33,198 | 119,000 |
|  |  |  |  |  |  |  |  |  |  |  |  | 28\% |


| 1st Quarter |  |  | 2nd Quarter |  |  | 3rd Quarter |  |  | TOTAL |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| July | August | September | October | November | December | January | February | March |  | BUDGET |

CAPITAL PROJECTS




|  | 1st Quarter |  |  | 2nd Quarter |  |  | 3rd Quarter |  |  | total | BUDGET |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | July | August | September | October | November | December | January | February | March |  |  |
| ACCOMMODATIONS TAX FUND |  |  |  |  |  |  |  |  |  |  |  |
| Atax Revenue |  |  |  | 15098.16 |  |  | 9826.93 |  |  | 24925.09 | 52000 |
| Transfer out to General Fund |  |  |  |  |  |  |  |  |  | 0 |  |
| Advertising and Promotions |  |  |  |  |  |  |  |  |  | 0 |  |
| Tourism Related Expenditures |  |  |  |  |  |  |  |  |  | 0 |  |

## TREE MITIGATION FUND

| Tree Mitigation revenue |  |  |  |
| :--- | :--- | :--- | :--- | :--- | :--- |
| Tree Mitigation expense |  |  |  |

JIPSD FIRE \& SOLID WASTE SERVICES

| JIPSD Tax Relief | 107,000 | 107,000 | 107,000 | 107,000 | 107,000 | 107,000 | 107,000 | 107,000 | 856,000 | 1,284,000 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Auditor Expense |  |  |  |  |  |  |  |  | - | 1,000 |
|  |  |  |  |  |  |  |  |  | 856,000 | 1,285,000 |
|  |  |  |  |  |  |  |  |  | 67\% |  |

AMERICAN RESCUE PLAN

| Beginning Balance 7/1/2023 | 2650915 | 2650915 | 2640055 | 2578517 | 2288415 | 1807630 | 1744400 | 1250956 | 1152610 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 2650915 | $\begin{array}{r} 10860 \\ 2640055 \end{array}$ | $\begin{array}{r} 61538 \\ 2578517 \end{array}$ | $\begin{array}{r} 290102 \\ 2288415 \end{array}$ | $\begin{array}{r} 480785 \\ 1807630 \end{array}$ | $\begin{array}{r} 63230 \\ 1744400 \end{array}$ | $\begin{array}{r} 493444 \\ 1250956 \end{array}$ | $\begin{array}{r} 98346 \\ 1152610 \end{array}$ | $1152610 \quad 1498305$ |

