

**TOWN OF JAMES ISLAND  
SOUTH CAROLINA**



**DRAFT BUDGET  
FISCAL YEAR 2019-2020**

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SOUTH CAROLINA**



**FISCAL YEAR 2019-2020  
DRAFT BUDGET**

**MAYOR**

**W. BILL WOOLSEY**

**MAYOR PRO-TEM**

**LEONARD A. BLANK**

**TOWN COUNCIL**

**GARRETT MILLIKEN**

**DARREN "TROY" MULLINAX**

**JOSHUA STOKES**

## **BUDGET SUMMARY**

**BUDGET SUMMARY**

	2018/2019 AMENDED BUDGET	2018/2019 BUDGET ESTIMATE	2019/2020 DRAFT BUDGET
<b>Revenues</b>			
Operating Revenues	3,261,676	3,325,912	3,112,437
Transfer In from Funds Balance	1,254,261	1,398,933	922,488
<b>Total Revenues</b>	<b>\$ 4,515,937</b>	<b>\$ 4,724,845</b>	<b>\$ 4,034,925</b>

Expenditures	2018/2019 AMENDED BUDGET	2018/2019 BUDGET ESTIMATE	2019/2020 DRAFT BUDGET
ADMIN	565,130	573,390	589,730
ELECTED OFFICIALS	90,100	90,900	92,100
GENERAL OPERATIONS	458,250	435,830	480,125
PLANNING	13,585	9,224	14,300
BLDG. INSP	4,710	3,110	5,510
PUBLIC WORKS	291,420	290,713	175,550
CODE AND SAFETY	332,250	276,349	372,630
PARKS AND RECREATION	50,750	42,198	33,475
FACILITIES & EQUIPMENT	179,437	202,904	213,900
LEASE PURCHASE	675,000	600,834	-
COMMUNITY SERVICES	66,240	62,154	79,880
TRANSFER OUT TO RESERVE FUND	553,930	628,096	-
TRANSFER OUT TO CAPITAL PROJECTS	1,235,135	1,509,144	957,725
JIPSD FIRE AND SOLID WASTE SERVICES			1,020,000
<b>Total Expenditures</b>	<b>\$ 4,515,937</b>	<b>\$ 4,724,845</b>	<b>\$ 4,034,925</b>

Town Funds	2018/2019 AMENDED BUDGET	2018/2019 BUDGET ESTIMATE	2019/2020 DRAFT BUDGET
PROPERTY TAX CREDIT FUND	1,559,273	1,661,949	
RESERVE	1,244,480	1,318,646	1,318,646
TREE FUND	7,000	2,042	2,042
HOSPITALITY TAX FUND	704,958	1,260,384	1,260,384
STORMWATER FUNDS	435,369	403,178	166,611
UNEMCUMBERED FUND BALANCE AVAILABLE	\$ 439,083	\$ 294,411	\$ 1,033,872

# **REVENUES**

	2018/2019 AMENDED BUDGET	2/19/19 YTD	18/19 ESTIMATE	2019/2020 DRAFT BUDGET
<b>Revenues</b>				
Accommodations Tax	10,000	10,989	21,978	15,000
Brokers and Insurance Tax	545,000	1,234	620,000	620,000
Building Permit Fees	15,000	5,494	10,988	15,000
Business Licenses	375,000	187,657	350,000	365,000
Franchise Fees*	390,000	258,164	354,975	341,000
Grant Reimbursement	-	-	11,400	5,187
Liquor Licenses	10,000	-	10,000	15,550
Local Assessment Fees	2,800	967	3,000	3,000
LOST Revenue Fund	375,000	205,570	410,000	400,000
LOST Property Tax Credit Fund			1,059,126	1,025,000
Miscellaneous	1,000	100	500	500
Planning and Zoning Fees	12,500	7,541	12,900	12,500
State Aid to Subdivisions	263,946	130,130	260,241	260,200
Telecommunications	30,000	-	30,000	30,000
Tree Mitigation	2,500	150	1,000	1,500
Interest Income				3,000
Property Taxes*	1,228,930		1,228,930	1,282,155
Property Tax Rollback Credit	975,000	529,563		(1,025,000)
Property Tax Credit from Revenue Fund				(257,155)
LOST Rollback Fund - Interest Income	3,000		3,000	-
Transfer In from Property Tax Credit Fund	250,930		166,804	-
Net Property Taxes	(1,228,930)		(1,228,930)	-
<b>TOTAL</b>	<b>3,261,676</b>	<b>1,337,559</b>	<b>3,325,912</b>	<b>3,112,437</b>

\* 20 mils - \$20 per \$1,000 of assessed property value

# **EXPENDITURES**

	2018/2019 AMENDED BUDGET	2/26/19 YTD	2018/2019 ESTIMATE	2019/2020 DRAFT BUDGET
<b>Administration</b>				
Salaries	267,930	175,449	268,333.76	273,130
Fringe Benefits	89,000	64,374	98,454.35	103,500
Advertising	5,000	1,647	2,470.50	5,000
Audit	14,000	14,000	14,000	16,000
Bank charges	2,000	1,083	2,000	2,000
Bonding	2,150	700	2,150	2,150
Copier	5,200	3,254	4,940.00	5,000
Dues and Subscriptions	1,500	855	1,500	1,500
Employee Appreciation	500	401	500	500
Employee Training / Screening	850	352	850	850
Information Services	60,000	34,746	65,845	65,000
Insurance	33,900	34,602	35,000	35,000
Legal Services	50,000	27,142	50,000	50,000
MASC Membership	5,500	5,341	5,500	5,500
Mileage Reimbursement	800	218	500	800
Mobile Devices	2,300	1,945	2,300	2,300
Postage	6,000	3,608	4,500	6,000
Supplies	12,000	6,364	9,546.00	10,000
Town Codification	3,500	1,000	2,000	2,500
Training and Travel	3,000	566	3,000	3,000
TOTAL	<b>565,130</b>	<b>377,647</b>	<b>573,390</b>	<b>589,730</b>



	<b>2018/2019 AMENDED BUDGET</b>	<b>2/26/19 YTD</b>	<b>2018/2019 ESTIMATE</b>	<b>2019/2020 DRAFT BUDGET</b>
<b>Elected Officials</b>				
Salaries	50,000	33,922	50,000	50,000
Fringes	32,000	20,704	33,700	34,000
Mayor Expense	2,000	380	2,000	2,000
Council Expenses	4,000	180	4,000	4,000
Mobile Devices	2,100	577	1,200	2,100
TOTAL	<b>90,100</b>	<b>55,763</b>	<b>90,900</b>	<b>92,100</b>

	<b>2018/2019 AMENDED BUDGET</b>	<b>2/26/19 YTD</b>	<b>2018/2019 ESTIMATE</b>	<b>2019/2020 DRAFT BUDGET</b>
<b>General Operations</b>				
Salaries	341,100	213,326	326,263.29	351,765
Fringe Benefits	117,150	71,640	109,567.06	128,360
TOTAL	<b>458,250</b>	<b>284,966</b>	<b>435,830</b>	<b>480,125</b>

	<b>2018/2019 AMENDED BUDGET</b>	<b>2/26/19 YTD</b>	<b>2018/2019 ESTIMATE</b>	<b>2019/2020 DRAFT BUDGET</b>
<b>Planning &amp; Zoning</b>				
Advertising	1,500	211	1,000	1,500
Mobile Devices	660	105	660	660
Dues and Subscriptions	325	-	325	1,040
Mileage Reimbursement	200	129	200	200
Supplies	600	639	639	600
Training and Travel	1,800	412	1,800	1,800
Uniform / PPE	500	-	250	500
Planning Commission	4,000	810	1,810	4,000
Board of Zoning Appeals	4,000	1,540	2,540	4,000
TOTAL	<b>13,585</b>	<b>3,846</b>	<b>9,224</b>	<b>14,300</b>

	2018/2019 AMENDED BUDGET	2/26/19 YTD	2018/2019 ESTIMATE	2019/2020 DRAFT BUDGET
<b>Building Inspection</b>				
Mobile Devices	660	440	660	660
Dues and Subscriptions	800	185	500	800
Equipment/Software	500		-	500
Mileage Reimbursement	500		200	500
Supplies	500		-	500
Travel and Training	1,500		1,500	1,800
Uniform / PPE	250		250	250
Community Outreach	-	-	-	500
TOTAL	<b>4,710</b>	<b>625</b>	<b>3,110</b>	<b>5,510</b>

	<b>2018/2019 AMENDED BUDGET</b>	<b>2/26/19 YTD</b>	<b>2018/2019 ESTIMATE</b>	<b>2019/2020 DRAFT BUDGET</b>
<b>Public Works</b>				
Dues and Subscriptions	425	-	200	425
Mobile Devices	1,320	732	1,104	1,200
Emergency Management	15,000	16,846	19,346	15,000
Groundskeeping	40,000	27,503	41,254.50	50,000
Mileage Reimbursement	150	236	236	300
Public Outreach				500
Projects	200,000	106,362	200,000	100,000
Supplies	2,000	5,005	6,000	5,500
Traffic Control Devices	30,000	1,607	20,000	-
Training and Travel	1,925	1,482	1,925	1,925
Uniform / PPE	600	647	647	700
<b>TOTAL</b>	<b>291,420</b>	<b>160,420</b>	<b>290,713</b>	<b>175,550</b>

	2018/2019 AMENDED BUDGET	2/26/19 YTD	2018/2019 ESTIMATE	2019/2020 DRAFT BUDGET
<b>Codes &amp; Safety</b>				
Memberships/Dues	250		250	250
Crime Watch Materials	250		50	250
Equipment	250	853	853	900
Mileage Reimbursement	100		50	100
Animal Control	500		-	500
Overgrown Lot Clearing	1,500		500	4,000
Radio Contract	1,400	1,026	1,026	1,400
ISP Salary	265,000	137,402	198,469.56	265,460
ISP Fringes	41,500	36,208	52,300.44	73,950
ISP Programs	-	11,976	12,500.00	4,320
Supplies	250	-	100	250
Training	1,000		200	1,000
Uniform / PPE	250		50	250
Unsafe Buildings Demolition	20,000		10,000	20,000
TOTAL	<b>332,250</b>	<b>187,465</b>	<b>276,349</b>	<b>372,630</b>

	<b>2018/2019 AMENDED BUDGET</b>	<b>2/26/19 YTD</b>	<b>2018/2019 ESTIMATE</b>	<b>2019/2020 DRAFT BUDGET</b>
<b>Parks &amp; Recreation</b>				
JIRC Contribution	7,500	1,708	4,500	4,750
Parks	15,000	15,273	11,773	
Dock Street Park	-			1,500
Pinckney Park	-	-	1,200	2,500
Special Events	15,000	8,543	10,000	10,000
Youth Sports Program	13,250	5,525	14,725	14,725
TOTAL	<b>50,750</b>	<b>31,049</b>	<b>42,198</b>	<b>33,475</b>

	<b>2018/2019 AMENDED BUDGET</b>	<b>2/26/19 YTD</b>	<b>2018/2019 ESTIMATE</b>	<b>2019/2020 DRAFT BUDGET</b>
<b>Facilities &amp; Equipment</b>				
Equipment/Furniture	2,000	6,998	8,000	7,500
Facilities Maintenance	6,500	1,948	6,180	6,500
Generator Maint.	500	2,809	2,809	3,500
Janitorial	7,500	4,551	6,800	7,000
Rent	-	14,451	14,451	-
Security Monitoring	1,000	532	1,064	1,200
Street Lights	135,937	84,476	127,200	154,000
Utilities	20,000	18,726	32,864	28,200
Vehicle Maint.Expense	6,000	2,357	3,535.50	6,000
Vehicle Purchase	-	-	-	-
<b>TOTAL</b>	<b>179,437</b>	<b>136,848</b>	<b>202,904</b>	<b>213,900</b>



	<b>2018/2019 AMENDED BUDGET</b>	<b>2/26/19 YTD</b>	<b>2018/2019 ESTIMATE</b>	<b>2019/2020 DRAFT BUDGET</b>
<b>Community Services</b>				
Community Service Contributions	20,000	20,000	20,000	30,000
Repair Care Program	30,000	20,283	30,000	35,000
Teen CERT Program	500	-	-	500
Drainage Committee	500	-	-	500
Children's Commission	2,500	2,454	3,454	4,000
History Commission	4,240	1,000	1,000	4,880
James Island Pride	3,500	1,412	3,500	3,500
Neighborhood Council	1,500	969	1,000	1,500
Arts Committee	3,500	3,200	3,200	-
<b>TOTAL</b>	<b>66,240</b>	<b>46,118</b>	<b>62,154</b>	<b>79,880</b>

	<b>2018/2019 AMENDED BUDGET</b>	<b>2/26/19 YTD</b>	<b>2018/2019 ESTIMATE</b>	<b>2019/2020 DRAFT BUDGET</b>
<b>2016 Lease Purchase Bond - \$3.19 M</b>				
Town Hall Lease Purchase Payments	675,000	529,563	600,834	-
TOTAL	<b>675,000</b>	<b>529,563</b>	<b>600,834</b>	-

	17/18 ACTUAL	2018/2019 AMENDED	2/26/19 YTD	2018/2019 ESTIMATE	2019/2020 DRAFT
<b>JIPSD Fire &amp; Solid Waste Services</b>					
Tax Relief					1,000,000
Admin Expense					10,000
Auditor Expense					10,000
<b>TOTAL</b>	-	-	-	-	<b>1,020,000</b>

	2018/2019 AMENDED	2/26/19 YTD	2018/2019 ESTIMATE	2019/2020 DRAFT
<b>Hospitality Tax Fund</b>				
Hospitality Tax Revenue	500,000	258,125	516,250	510,000
Hospitality Tax Expense				
The Town Market		14,708	18,708	10,000
Guide to Historic James Island		3,405	13,619	15,000
ReThink Folly Rd - Staff Cost-Sharing				20,000
Santee St. Public Parking Lot		25,800	25,800	27,000
Community Events		2,000	2,000	5,000
Transfer Out to Capital Projects		30,850	69,850	433,000
Hospitality Tax Expense Total	500,000	76,763	129,977	510,000
Change in Balance	-	181,362	386,273	-
Beginning Balance	874,111		874,111	1,260,384
Ending Balance	874,111		1,260,384	1,260,384

	2018/2019 AMENDED BUDGET	2/26/19 YTD	2018/2019 ESTIMATE	2019/2020 DRAFT BUDGET
<b>Stormwater</b>				
Stormwater Revenue	163,690		163,690	163,690
Stormwater Expense				
Transfer Out to Capital Projects	435,369	51,777	195,881	400,257
Change in Balance	(271,679)		(32,191)	(236,567)
Beginning Balance	435,369		435,369	403,178
Ending Balance	435,369		403,178	166,611

	2018/2019 AMENDED BUDGET	2/26/19 YTD	2018/2019 ESTIMATE	2019/2020 DRAFT BUDGET
<b>Tree Fund</b>				
Tree Mitigation Revenue	7,000	135	135	500
Tree Mitigation Expense	7,000	-	-	500
Change in Balance	-	135	135	-
Beginning Balance	1,907		1,907	2,042
Ending Balance	1,907		2,042	2,042

**FIVE YEAR CAPITAL IMPROVEMENT PLAN FY2019/2020 - FY2024/2025**

	<b>AMENDED FY 18/19</b>	<b>ESTIMATE 18/19</b>	<b>FY 2019/2020</b>	<b>FY 2020/2021</b>	<b>FY 2022/2023</b>	<b>FY 2023/2024</b>	<b>FY 2024/2025</b>	<b>5 Year Total</b>
<b>Infrastructure</b>								
Quail Drive Sidewalk	64,260	-	61,200					61,200
Dills Bluff Sidewalk, PHASE I		3,527						-
Dills Bluff Sidewalk, PHASE II - Boardwalk	12,575	291,189						-
Dills Bluff Sidewalk, Phase III - Seaside to Winborn	11,300	11,300	26,500					26,500
Dills Bluff Sidewalk, Phase IV - Winborn to HBVR				12,000	28,000			40,000
Lighthouse Point Blvd Sidewalk and Drainage, Phase I		-	55,000					55,000
Regatta Road Sidewalk	5,000	-	17,000					17,000
Rembert Road Paving	45,000	39,350						-
Seaside Lane Sidewalk	210,000	204,128						-
Town Hall - Second Floor			45,000					45,000
Town Hall Sidewalk Completion to Hillman			25,500					25,500
Town Hall Sidewalk Completion to Camp			186,000					186,000
Traffic Calming Projects			30,000					30,000
Capital Improvement Projects			100,000					100,000
<b>Total</b>	<b>348,135</b>	<b>549,494</b>	<b>546,200</b>	<b>12,000</b>	<b>28,000</b>	<b>-</b>	<b>-</b>	<b>456,200</b>

<b>Park Improvements</b>	<b>AMENDED FY 18/19</b>	<b>ESTIMATE 18/19</b>	<b>FY 2019/2020</b>	<b>FY 2020/2021</b>	<b>FY 2022/2023</b>	<b>FY 2023/2024</b>	<b>FY 2024/2025</b>	<b>5 Year Total</b>
Dock Street Park								-
Pinckney Park	25,000	25,000	347,775					347,775
Greenbelt Park Project			63,750					63,750
<b>Total</b>	<b>25,000</b>	<b>25,000</b>	<b>411,525</b>					

<b>Town Hall Project</b>	<b>AMENDED FY 18/19</b>	<b>ESTIMATE 18/19</b>	<b>FY 2019/2020</b>	<b>FY 2020/2021</b>	<b>FY 2022/2023</b>	<b>FY 2023/2024</b>	<b>FY 2024/2025</b>	<b>5 Year Total</b>
Expense	4,052,000	4,124,650						
<b>Souces of Funds</b>								
Lease Purchase Bonds	3,190,000	3,190,000						
State Grant	100,000	100,000						
Town Hall Building Fund	200,000	200,000						
Added Funds for New Town Hall	562,000	562,000						
Fund Balance		72,650						

<b>Drainage Projects</b>	<b>AMENDED FY 18/19</b>	<b>ESTIMATE 18/19</b>	<b>FY 2019/2020</b>	<b>FY 2020/2021</b>	<b>FY 2022/2023</b>	<b>FY 2023/2024</b>	<b>FY 2024/2025</b>	<b>5 Year Total</b>
Grimsley Drive Drainage		35,080						195,160
Lighthouse Point Blvd Sidewalk and Drainage, Phase I	110,000	-	55,000					275,938
Greenhill / Honey Hill Drainage	115,000	49,657	49,657	287,000				713,204
Tallwood Drainage Improvements	61,800	91,694						228,144
Oceanview-Stonepost Drainage Basin	45,600	6,950	20,000					172,200
Quail Run Drainage Improvements	90,469							
Island-Wide Drainage Study	12,500	12,500						
Hazard Mitigation Project			150,000					
Drainage Improvement Projects			50,000					
Santee St. Drainage Improvements			75,600					
<b>Total</b>	<b>435,369</b>	<b>195,881</b>	<b>400,257</b>	<b>287,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,584,646</b>

<b>Hospitality Tax-Funded Projects</b>	<b>AMENDED FY 18/19</b>	<b>ESTIMATE 18/19</b>	<b>FY 2019/2020</b>	<b>FY 2020/2021</b>	<b>FY 2022/2023</b>	<b>FY 2023/2024</b>	<b>FY 2024/2025</b>	<b>5 Year Total</b>
Camp / Folly Bus Shelters	39,850	39,850	41,843					41,843
Camp/Folly Civic Space	228,442							-
Wayfinding Signage			12,000					12,000
Camp / Folly Landscaping	40,000	30,000						-
Streetscape Lighting at Camp / Dills Bluff Intersection	83,504		54,683					54,683
Rethink Folly Road - Phase I				200,000	200,000			400,000
Rethink Folly Road - Phase II-III								-
Folly Road Beautification	25,000		25,000					25,000
Pinckney Park Pavilion			110,925					110,925
Greenbelt Park Project	-		21,250					21,250
1248 Camp Road Building	-		50,000					50,000
Decorative Banners	-		8,400					8,400
Intersection Improvements at Camp / Dills Bluff	-		-	55,200				55,200
Santee Street Parking Lot Improvements	-		-	-	-	-	-	-
Other Tourism-Related Projects	114,675		108,900					108,900
<b>Total</b>	<b>531,471</b>	<b>69,850</b>	<b>433,000</b>	<b>255,200</b>	<b>200,000</b>	<b>-</b>	<b>-</b>	<b>888,200</b>

<b>Transfers In:</b>	<b>AMENDED FY 18/19</b>	<b>ESTIMATE 18/19</b>	<b>FY 2019/2020</b>
General Fund	1,235,135	1,509,144	957,725
Hospitality Tax Fund	531,471	69,850	433,000
Stormwater Funds	435,369	195,881	400,257