

**TOWN OF JAMES ISLAND
SOUTH CAROLINA**



**DRAFT BUDGET
FISCAL YEAR 2020-2021**

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SOUTH CAROLINA**



**FISCAL YEAR 2020-2021
DRAFT BUDGET**

MAYOR

W. BILL WOOLSEY

MAYOR PRO-TEM

Garrett Milliken

TOWN COUNCIL

Daniel C. Boles

Dr. Cynthia Mignano

Darren "Troy" Mullinax

BUDGET SUMMARY

BUDGET SUMMARY

Revenues	2019/2020 ADOPTED BUDGET	2019/2020 BUDGET ESTIMATE	2020/2021 DRAFT BUDGET
Operating Revenues	3,112,437	3,550,431	3,094,968
Transfer In from Funds Balance	922,488	252,137	553,300
Transfer In from Reserve Fund			370,000
Total Revenues	\$ 4,034,925	\$ 3,802,568	\$ 4,018,268

Expenditures	2019/2020 ADOPTED BUDGET	2019/2020 BUDGET ESTIMATE	2020/2021 DRAFT BUDGET
ADMIN	589,730	585,359	602,940
ELECTED OFFICIALS	92,100	95,185	102,060
GENERAL OPERATIONS	480,125	449,156	497,372
PLANNING	14,300	7,280	16,300
BLDG.INSP	5,510	3,600	4,880
PUBLIC WORKS	175,550	175,861	318,395
CODE AND SAFETY	372,630	315,160	371,000
PARKS AND RECREATION	33,475	23,501	38,975
FACILITIES & EQUIPMENT	213,900	189,314	213,120
COMMUNITY SERVICES	79,880	76,856	76,030
TRANSFER OUT TO CAPITAL PROJECTS	957,725	871,290	863,196
JIPSD FIRE AND SOLID WASTE SERVICES	1,020,000	1,010,006	914,000
Total Expenditures	\$ 4,034,925	\$ 3,802,568	\$ 4,018,268

Town Funds	2019/2020 ADOPTED BUDGET	2019/2020 BUDGET ESTIMATE	2020/2021 DRAFT BUDGET
RESERVE	1,318,646	1,328,484	958,484
TREE FUND	2,042	1,907	1,312
HOSPITALITY TAX FUND	1,260,384	1,474,070	750,261
STORMWATER FUNDS	166,611	386,155	86,155
UNEMCUMBERED FUND BALANCE AVAILABLE	\$ 1,033,872	\$ 2,222,698	\$ 1,669,398

REVENUES

	18/19 ACTUAL	19/20 ADOPTED BUDGET	2/25/20 YTD	19/20 ESTIMATE	20/21 DRAFT BUDGET
Revenues					
Accomodations Tax	35,412	15,000	14,262	25,262	25,000
Brokers and Insurance Tax	954,592	620,000	96	955,000	720,000
Building Permit Fees	10,782	15,000	6,510	13,020	10,000
Business Licenses	331,669	365,000	259,214	375,000	312,000
Franchise Fees*	355,325	341,000	252,513	337,389	315,000
Grant Reimbursement	-	5,187	50,000	56,000	-
Liquor Licenses	10,250	15,550	-	5,000	10,000
Local Assessment Fees	2,985	3,000	2,028	2,500	1,000
LOST Revenue Fund	425,560	400,000	303,011	407,700	385,050
LOST Property Tax Credit Fund	1,079,002	1,025,000	369,139	1,009,740	953,640
Miscellaneous	136,960	500	11,288	11,288	500
Planning and Zoning Fees	13,071	12,500	7,364	9,759	12,000
State Aid to Subdivisions	263,494	260,200	136,614	273,228	273,228
Telecommunications	21,354	30,000	18,000	21,000	20,000
Tree Mitigation	135	1,500	-	-	1,000
Interest Income	2,904	3,000	346	545	550
Facility Rentals					8,000
Property Taxes*	1,228,930	1,282,155		1,282,155	1,296,230
Property Tax Rollback Credit	(1,079,002)	(1,025,000)		(1,009,740)	(953,640)
Property Tax Credit from Revenue Fund	(149,928)	(257,155)		(272,415)	(342,590)
Homestead Exemption Tax Receipts				48,000	48,000
LOST Rollback Fund - Interest Income					
Transfer In from Property Tax Credit Fund	149,928				
Net Property Taxes					
TOTAL	3,793,423	3,112,437	1,430,385	3,550,431	3,094,968

EXPENDITURES

	18/19 ACTUAL	19/20 ADOPTED BUDGET	2/25/20 YTD	20/21 DRAFT BUDGET
Administration				
Salaries	267,434	273,130	176,440	282,040
Benefits, Taxes & Fees	139,275	103,500	65,726	106,800
Advertising	2,547	5,000	267	5,000
Audit	14,000	16,000	16,000	16,000
Bank charges	1,716	2,000	747	2,000
Bonding	2,150	2,150	350	700
Copier	4,972	5,000	3,200	5,500
Dues and Subscriptions	925	1,500	-	1,500
Employee Appreciation	708	3,900	2,459	800
Employee Training & Wellness	352	850	90	3,800
Information Services	53,191	65,000	39,983	60,200
Insurance	34,252	35,000	37,359	40,000
Legal & Professional Services	69,468	50,000	32,571	40,000
Grant Writing Services				13,000
MASC Membership	5,351	5,500	-	5,500
Mileage Reimbursement	498	800	203	800
Mobile Devices	1,742	2,300	1,094	2,300
Postage	4,492	6,000	5,294	6,000
Supplies	8,469	6,600	5,952	7,000
Town Codification	1,755	2,500	1,774	2,000
Training and Travel	1,866	3,000	250	2,000
TOTAL	615,162	589,730	389,759	602,940

	18/19 ACTUAL	19/20 ADOPTED BUDGET	2/25/20 YTD	19/20 ESTIMATE	20/21 DRAFT BUDGET
Elected Officials					
Salaries	48,999	50,000	31,849	49,000	50,000
Benefits, Taxes & Fees	39,365	34,000	23,573	39,125	46,960
Mayor Expense	1,001	2,000	678	2,000	1,000
Council Expenses	427	4,000	242	4,000	2,000
Mobile Devices	1,057	2,100	506	1,060	2,100
TOTAL	90,849	92,100	56,848	95,185	102,060

	18/19 ACTUAL	19/20 ADOPTED BUDGET	2/25/20 YTD	19/20 ESTIMATE	20/21 DRAFT BUDGET
General Operations					
Salaries	325,236	351,765	216,879	331,697	360,022
Benefits, Taxes & Fees	112,296	128,360	76,800	117,459	137,350
TOTAL	437,532	480,125	293,679	449,156	497,372

	18/19 ACTUAL	19/20 ADOPTED BUDGET	2/25/20 YTD	19/20 ESTIMATE	20/21 DRAFT BUDGET
Planning & Zoning					
Advertising	319	1,500	170	1,000	1,500
Mobile Devices	432	660	314	480	660
Dues and Subscriptions	-	1,040	267	500	1,040
Mileage Reimbursement	129	200	-	200	200
Equipment / Software	-	-	-	-	2,800
Supplies	755	600	262	600	600
Training and Travel	923	1,800	300	1,000	1,000
Uniform / PPE	190	500		200	500
Planning Commission	1,060	4,000	800	1,800	4,000
Board of Zoning Appeals	1,540	4,000	484	1,500	4,000
TOTAL	5,348	14,300	2,597	7,280	16,300

	18/19 ACTUAL	19/20 ADOPTED BUDGET	2/26/20 YTD	19/20 ESTIMATE	20/21 DRAFT BUDGET
Building Inspection					
Mobile Devices	659	660	503	780	780
Dues and Subscriptions	475	800	220	475	800
Equipment/Software	306	500	-	-	300
Mileage Reimbursement	257	500	-	250	500
Supplies	600	500	735	735	600
Travel and Training	348	1,800	190	750	1,400
Uniform / PPE	110	250	-	110	250
Community Outreach	-	500	-	500	250
Consulting	1,424	-	-	-	-
TOTAL	4,179	5,510	1,648	3,600	4,880

	18/19 ACTUAL	19/20 ADOPTED BUDGET	2/26/20 YTD	19/20 ESTIMATE	20/21 DRAFT BUDGET
Public Works					
Dues and Subscriptions	-	425	-	250	425
Mobile Devices	1,079	1,200	884	1,345	1,345
Emergency Management	17,135	15,000	25,343	20,738	25,000
Groundskeeping	51,881	50,000	46,028	61,028	61,000
Tree Maintenance and Care					20,000
Mileage Reimbursement	236	300	(261)	0	300
Public Outreach	-	500	-	500	500
Projects	90,666	100,000	74,674	85,000	145,000
Supplies	5,749	5,500	3,343	5,500	12,200
Asset Management					50,000
Training and Travel	2,069	1,925	212	1,000	1,925
Uniform / PPE	980	700	97	500	700
TOTAL	169,795	175,550	150,320	175,861	318,395

	18/19 ACTUAL	19/20 APPROVED BUDGET	2/28/20 YTD	19/20 ESTIMATE	20/21 DRAFT BUDGET
Codes & Safety					
Memberships/Dues	-	250	-	-	250
Crime Watch Materials	-	250	-	250	250
Equipment	-	900	-	900	900
Mileage Reimbursement	-	100	(37)	100	100
Animal Control	-	500	750	750	500
Overgrown Lot Clearing	-	4,000	-	800	4,000
Radio Contract	1,710	1,400	684	1,400	1,400
ISP Salary	192,842	265,460	179,248	225,160	204,880
ISP Benefits, Taxes & Fees	54,343	73,950	48,685	52,520	59,660
ISP Programs & Supplies	28,803	4,320	6,430	6,780	14,220
ISP - Other Security	42,928	-	18,220	25,000	-
ISP - Dedicated Officer Annual Expense	-	-	-	-	59,840
Supplies	853	250	123	250	250
Training	-	1,000	-	1,000	500
Uniform / PPE	83	250	-	250	250
Unsafe Buildings Demolition	-	20,000	-	-	10,000
TOTAL	321,562	372,630	254,103	315,160	371,000

	18/19 ACTUAL	19/20 APPROVED BUDGET	2/28/20 YTD	19/20 ESTIMATE	20/21 DRAFT BUDGET
Parks & Recreation					
Dock Street Park	87	1,500	801	801	
Pinckney Park	325	2,500	-	2,500	
Park Maintenance					14,500
Special Events	9,557	10,000	4,262	7,000	5,000
JIRC Contribution	3,607	4,750	2,468	3,200	4,750
Youth Sports Program	14,375	14,725	5,410	10,000	14,725
TOTAL	27,951	33,475	12,941	23,501	38,975

	18/19 ACTUAL	19/20 APPROVED BUDGET	2/28/20 YTD	19/20 ESTIMATE	20/21 DRAFT BUDGET
Facilities & Equipment					
Equipment/Furniture	8,612	7,500	4,038	16,222	5,700
Facilities Maintenance	2,817	6,500	2,920	4,200	6,500
Generator Maint.	2,810	3,500	-	-	1,000
Janitorial	7,015	7,000	4,190	7,248	9,420
Rent	14,500	-	-		
Security Monitoring	840	1,200	532	912	1,000
Street Lights	125,900	154,000	82,835	124,177	149,000
Utilities	28,700	28,200	23,452	30,514	34,000
Vehicle Maint.Expense	5,200	6,000	3,525	6,041	6,500
TOTAL	196,394	213,900	121,492	189,314	213,120

	18/19 ACTUAL	19/20 APPROVED BUDGET	2/28/20 YTD	19/20 ESTIMATE	20/21 DRAFT BUDGET
Community Services					
Community Service Contributions	20,000	30,000	30,000	30,000	30,000
Repair Care Program	35,299	35,000	15,548	35,000	25,000
CERT Program	-	500	-	500	500
Drainage Council	-	500	-	-	500
Business Development Council	-		-	-	3,500
Children's Council	3,364	4,000	875	2,575	500
History Council	1,000	4,880	1,781	3,781	3,780
James Island Pride	4,448	3,500	1,511	3,500	3,500
Neighborhood Council	969	1,500	669	1,500	3,750
Tree Council	-	-	-		5,000
Arts Committee	3,200	-	-	-	-
TOTAL	68,280	79,880	50,384	76,856	76,030

	18/19 ACTUAL	19/20 APPROVED BUDGET	2/28/20 YTD	19/20 ESTIMATE	20/21 DRAFT BUDGET
JIPSD Fire & Solid Waste Services					
Tax Relief		1,000,000	666,670	1,000,006	900,000
Admin Expense		10,000	10,000	10,000	9,000
Auditor Expense		10,000	-	-	5,000
TOTAL	-	1,020,000	676,670	1,010,006	914,000

	18/19 ACTUAL	19/20 APPROVED BUDGET	5/6/20 YTD	19/20 ESTIMATE	20/21 DRAFT BUDGET
Hospitality Tax Fund					
Hospitality Tax Revenue	504,255	510,000	384,448	425,000	375,000
Hospitality tax Transfer In					330,610
TOTAL					705,610
Hospitality Tax Expense					
The Town Market	16,574	10,000	2,656	3,000	2,975
Guide to Historic James Island	10,214	15,000	17,565	17,565	10,000
ReThink Folly Rd - Staff Cost-Sharing	-	20,000	23,841	20,000	20,000
Santee St. Public Parking Lot	30,724	27,000	27,000	27,000	32,000
James Island Arts & Cultural Center	-	-	-	-	51,320
Promotional Grants					20,000
Folly Road Public Safety					6,650
Camp and Folly Landscaping Maintenance					9,600
Community Events		5,000	14,325	14,325	5,000
TOTAL Non-Capital Expense	57,512			81,890	157,545
Hospitality Tax Transfer Out to Capital	69,850	433,000		388,038	705,610
TOTAL EXPENSE		510,000			705,610

	18/19 ACTUAL	19/20 ADOPTED BUDGET	2/26/20 YTD	19/20 ESTIMATE	20/21 DRAFT BUDGET
Stormwater					
Stormwater Revenue	306,358	163,690		306,000	300,000
Stormwater Expense					
Transfer Out to Capital Projects	161,779	400,257		226,235	300,000
Change in Balance	144,579	(236,567)		79,765	-
Initial Balance	306,390	403,178		306,390	386,155
Ending Balance	450,969	166,611		386,155	86,155

	18/19 ACTUAL	19/20 APPROVED BUDGET	2/26/20 YTD	19/20 ESTIMATE	20/21 DRAFT BUDGET
Tree Fund					
Tree Mitigation Revenue	-	500	3,000	3,000	500
Tree Mitigation Expense	5,000	500	3,595	3,595	500
Change in Balance		-	(595)	(595)	-
Initial Balance	6,907	1,907	1,907	1,907	1,312
Ending Balance	1,907	1,407	1,312	1,312	1,312

FIVE YEAR CAPITAL IMPROVEMENT PLAN FY2020/2021 - FY2024/2025

	APPROVED 2019/2020	YTD FY 2019/2020	ESTIMATE FY 19/20	DRAFT FY 20/21	FY 2021/2022	FY 2022/2023	FY 2023/2024	FY 2024/2025	5 Year Total
Infrastructure									
Quail Drive Sidewalk	61,200	61,200	61,200						-
Dills Bluff Sidewalk, PHASE II - Boardwalk	87,270	87,270	87,270						-
Dills Bluff Sidewalk, Phase III - Seaside to Winborn	26,500	15,550	26,500	174,570					174,570
Dills Bluff Sidewalk, Phase IV - Winborn to HBVR					28,000				28,000
Lighthouse Point Sidewalk and Drainage, Phase I	55,000	-	-	55,000					55,000
Regatta Road Sidewalk	17,000	-	17,000	26,500		150,000			176,500
Town Hall - Second Floor	27,000	-	-		45,000				45,000
Town Hall Sidewalk Completion to Hillman									-
Town Hall Sidewalk Completion to Camp	211,500	2,800	95,800						-
Traffic Calming Projects	30,000	35,501	35,501	30,000					30,000
Lighthouse Point and Ft. Johnson Intersection				38,000					38,000
Overflow Parking Lot - Camp Rd Access					30,000				30,000
Camp Road Sidewalk Completion at Oyster Point					27,000				27,000
Other Capital Improvement Projects	100,000	7,970	100,000	25,000					25,000
Total	615,470	210,291	423,271	349,070	130,000	150,000	-	-	629,070

	APPROVED 2019/2020	YTD FY 2019/2020	ESTIMATE FY 19/20	DRAFT FY 20/21	FY 2021/2022	FY 2022/2023	FY 2023/2024	FY 2024/2025	5 Year Total
Capital Equipment									
ISP - Dedicated Officer Initial Expense				75,741					75,741
Public Works Equipment				48,625					48,625
Total	-	-	-	124,366	-	-	-	-	124,366

	APPROVED 2019/2020	YTD FY 2019/2020	ESTIMATE FY 19/20	DRAFT FY 20/21	FY 2021/2022	FY 2022/2023	FY 2023/2024	FY 2024/2025	5 Year Total
Park Improvements									
Dock Street Park									-
Pinckney Park	347,775	284,916	394,638						-
Brantley Park	63,750	35,776	53,381	-					-
Park Projects					63,750				63,750
Total	411,525	320,692	448,019	-	63,750	-	-	-	63,750

Drainage Projects	APPROVED 2019/2020	YTD FY 2019/2020	ESTIMATE FY 19/20	DRAFT FY 20/21	FY 2021/2022	FY 2022/2023	FY 2023/2024	FY 2024/2025	5 Year Total
Lighthouse Point Sidewalk and Drainage, Phase I	55,000			55,000					55,000
Greenhill / Honey Hill Drainage	49,657	78,240	96,000	157,110	344,405				501,515
Oceanview-Stonepost Drainage Basin, Phases I-II	20,000	27,053	35,000	32,900	28,900				61,800
Highwood Circle Drainage Improvments				35,000	100,000				135,000
Quail Run Drainage Improvements					100,000				100,000
Hazard Mitigation Project	150,000			150,000					150,000
Santee St. Drainage Improvements	75,600	9,600	75,235						-
James Island Creek Basin Drainage Improvements				32,000					32,000
Drainage Outflow Valve Devices				48,000					48,000
Highland Ave Drainage Improvements				159,750					159,750
Other Drainage Improvement Projects	50,000	6,000	20,000	20,000					20,000
Total	400,257	120,893	226,235	689,760	573,305	-	-	-	1,263,065

Hospitality Tax-Funded Projects	APPROVED 2019/2020	YTD FY 2019/2020	ESTIMATE FY 19/20	DRAFT FY 20/21	FY 2021/2022	FY 2022/2023	FY 2023/2024	FY 2024/2025	5 Year Total
Camp / Folly Bus Shelters	41,843		-						-
Camp/Folly Multi-use Path									-
Wayfinding Signage	12,000	-	-						-
Camp / Folly Landscaping	30,000		30,000						-
Streetscape Lighting at Camp / Dills Bluff	54,683	55,242	55,242						-
Rethink Folly Road - Phase I					400,000				400,000
Rethink Folly Road - Phase II-III					200,000				200,000
Folly Road Beautification	25,000	-	-	10,000	11,900				21,900
Pinckney Park Pavilion	110,925	53,158	131,546						-
Brantley Park	21,250	11,925	21,250	185,692					185,692
James Island Arts and Cultural Center	50,000	25,124	50,000	222,330					222,330
1248 Camp Center - Civil & Landscape					150,000				150,000
Decorative Banners	8,400				8,400				8,400
Intersection Improvements at Camp / Dills Bluff					55,200	360,000			415,200
Other Tourism-Related Projects	108,900	-	100,000	50,000					50,000
Burying Power Lines				142,000	68,000	63,000	55,840		328,840
Folly Road Multi-Use Path, Wilton to Ft. Johnson				42,000	182,000				224,000
Park Projects					21,250				21,250
Fort Johnson				100,000					100,000
Total	463,001	145,449	388,038	752,022	1,096,750	423,000	55,840	-	2,327,612

Transfers In:	APPROVED 2019/2020	YTD FY 2019/2020	ESTIMATE FY 19/20	DRAFT FY 20/21
General Fund	1,026,995	530,983	871,290	863,196
Hospitality Tax Fund	463,001	145,449	388,038	752,022
Stormwater Funds	300,000	-	226,235	300,000