

TOWN OF JAMES ISLAND

Annual Budget – 2021 / 2022

Draft



TOWN OF JAMES ISLAND

Mayor Bill Woolsey

Councilmembers

Darren "Troy" Mullinax, Mayor Pro Tem

Daniel C. Boles

Dr. Cynthia Mignano

Garrett Milliken

BUDGET SUMMARY

BUDGET SUMMARY

Revenues	2019/2020 BUDGET ACTUAL	20/21 ADOPTED BUDGET	20/21 BUDGET ESTIMATE	21/22 DRAFT BUDGET	DIFFERENCE
Operating Revenues	3,644,128	3,094,968	3,634,284	3,608,678	513,710
Transfer In from Funds Balance	529,958	563,300	253,014	469,558	(93,742)
Transfer In from Reserve Fund		370,000			(370,000)
Total Revenues	\$ 4,174,086	\$ 4,028,268	\$ 3,887,298	\$ 4,078,236	49,968

Expenditures	2019/2020 BUDGET ACTUAL	20/21 ADOPTED BUDGET	20/21 BUDGET ESTIMATE	21/22 DRAFT BUDGET	DIFFERENCE
ADMIN	667,093	602,940	553,203	657,703	54,763
ELECTED OFFICIALS	105,923	102,060	99,020	102,500	440
GENERAL OPERATIONS	447,603	497,372	483,836	532,657	35,285
PLANNING	3,353	16,300	8,245	15,135	(1,165)
BLDG.INSP	2,087	4,880	2,565	4,880	-
PUBLIC WORKS	252,077	318,395	241,131	291,195	(27,200)
CODE AND SAFETY	513,817	371,000	401,245	341,815	(29,185)
PARKS AND RECREATION	15,250	38,975	13,000	36,475	(2,500)
FACILITIES & EQUIPMENT	191,043	213,120	185,989	226,030	12,910
COMMUNITY SERVICES	76,945	86,030	72,411	85,030	(1,000)
TRANSFER OUT TO CAPITAL	888,895	863,196	921,653	711,816	(151,380)
JIPSD FIRE AND SOLID WASTE	1,010,000	914,000	905,000	1,073,000	159,000
Total Expenditures	\$ 4,174,086	\$ 4,028,268	\$ 3,887,298	\$ 4,078,236	49,969

Town Funds	2019/2020 BUDGET ACTUAL	20/21 ADOPTED BUDGET	20/21 BUDGET ESTIMATE	21/22 DRAFT BUDGET	DIFFERENCE
RESERVE	1,328,484	958,484	1,328,484	1,328,484	370,000
TREE FUND	797	1,312	337	797	(515)
HOSPITALITY TAX FUND	1,474,511	750,261	723,190	1,152,590	402,329
STORMWATER FUNDS	490,945	86,155	86,155	36,155	(50,000)
UNEMCUMBERED FUND BALANCE	\$ 1,634,196	\$ 1,659,398	\$ 1,381,182	\$ 911,624	(747,774)

REVENUES

	19/20 ACTUAL	20/21 ADOPTED	YTD 1/29/21	20/21 ESTIMATE	21/22 DRAFT	DIFFERENCE
Revenues						
Accommodations Tax	30,851	25,000	12,075	25,000	25,000	-
Brokers and Insurance Tax	952,717	720,000	4,052	925,000	952,000	232,000
Building Permit Fees	12,141	10,000	8,118	13,618	11,000	1,000
Business Licenses	375,958	312,000	110,242	365,958	375,000	63,000
Franchise Fees*	352,884	315,000	192,412	332,848	332,500	17,500
Grants	50,000	-			-	-
Liquor Licenses	3,750	10,000	9,000	12,000	10,000	-
Local Assessment Fees	2,539	1,000	428	717	2,000	1,000
LOST Revenue Fund	421,659	385,050	191,684	460,041	442,000	56,950
LOST Property Tax Credit Fund	1,070,049	953,640	469,185	1,126,044	1,100,050	146,410
Miscellaneous	14,840	500	332,604	17,040	500	-
Planning and Zoning Fees	11,680	12,000	7,992	13,406	12,500	500
State Aid to Subdivisions	273,228	273,228	68,307	273,228	273,228	-
Telecommunications	18,437	20,000	16,982	16,982	17,000	(3,000)
Filing Fees	850					-
Donations	35					-
Tree Mitigation	-	1,000	-	-	-	(1,000)
Interest Income	1,262	550	265	444	500	(50)
Facility Rentals	-	8,000	758	1,958	5,400	(2,600)
Property Taxes*	1,296,230	1,296,230	1,296,230	1,296,230	1,318,627	22,397
Property Tax Rollback Credit	(1,070,049)	(953,640)	(469,185)	(1,126,044)	(1,100,050)	(146,410)
Property Tax Credit from Revenue Fund	(226,181)	(342,590)	(827,045)	(170,186)	(218,577)	124,013
Homestead Exemption Tax Receipts	51,250	48,000	-	50,000	50,000	2,000
TOTAL	3,644,128	3,094,968	1,424,104	3,634,284	3,608,678	513,710

EXPENDITURES

	19/20 ACTUAL	20/21 ADOPTED	YTD 2/23/21	20/21 ESTIMATE	21/22 DRAFT	DIFFERENCE
Administration						
Salaries	284,379	282,040	176,561	270,034	289,306	7,266
Benefits, Taxes & Fees	173,952	106,800	65,099	99,563	107,562	762
Advertising	6,043	5,000	1,526	3,500	5,000	-
Audit	16,000	16,000	12,500	12,500	15,500	(500)
Bank charges	617	2,000	758	1,137	2,000	-
Copier	4,938	5,500	3,249	4,874	5,500	-
Dues and Subscriptions	779	1,500	-	1,500	1,500	-
Employee Appreciation	2,582	800	381	800	800	-
Employee Training & Wellness	90	3,800	1,890	2,835	3,800	-
Information Services	49,030	60,200	30,097	51,747	67,800	7,600
Insurance	37,359	40,000	44,010	46,300	48,615	8,615
Legal & Professional Services	64,744	40,000	15,567	30,000	69,000	29,000
Grant Writing Services		13,000	5,100	8,000	16,000	3,000
MASC Membership	5,341	5,500	5,341	5,341	5,500	-
Mileage Reimbursement	621	800	227	600	800	-
Mobile Devices	1,747	2,300	1,324	2,414	2,620	320
Postage	5,818	6,000	4,758	5,758	6,000	-
Supplies	7,331	7,000	2,166	4,000	7,000	-
Town Codification	2,685	2,000	768	1,400	1,400	(600)
Training and Travel	863	2,000	50	900	2,000	-
TOTAL	667,093	602,940	371,372	553,203	657,703	54,763

	19/20 ACTUAL	20/21 ADOPTED	20/21 YTD	20/21 ESTIMATE	21/22 DRAFT	DIFFERENCE
Elected Officials						
Salaries	50,695	50,000	33,922	50,000	50,000	-
Benefits, Taxes & Fees	53,382	46,960	31,097	47,560	49,000	2,040
Mayor Expense	738	1,000	180	500	1,000	-
Council Expenses	404	2,000	-	500	2,000	-
Mobile Devices	704	2,100	220	460	500	(1,600)
TOTAL	105,923	102,060	65,419	99,020	102,500	440

	19/20 ACTUAL	20/21 ADOPTED	20/21 YTD	20/21 ESTIMATE	20/21 DRAFT	DIFFERENCE
General Operations						
Salaries	329,767	360,022	233,494	357,108	393,157	33,135
Benefits, Taxes & Fees	117,836	137,350	82,860	126,727	139,500	2,150
TOTAL	447,603	497,372	316,354	483,836	532,657	35,285

	19/20 ACTUAL	20/21 ADOPTED	20/21 YTD	20/21 ESTIMATE	21/22 DRAFT	DIFFERENCE
Planning & Zoning						
Advertising	234	1,500	1,168	1,500	1,500	-
Mobile Devices	443	660	206	418	660	-
Dues and Subscriptions	267	1,040	-	715	715	(325)
Mileage Reimbursement	-	200	-	100	200	-
Equipment / Software	-	2,800	-	489	1,960	(840)
Supplies	262	600	190	400	600	-
Training and Travel	300	1,000	20	300	1,000	-
Uniform / PPE	-	500	-	250	500	-
Planning Commission	1,364	4,000	926	1,676	4,000	-
Board of Zoning Appeals	484	4,000	1,647	2,397	4,000	-
TOTAL	3,353	16,300	4,157	8,245	15,135	(1,165)

	19/20 ACTUAL	20/21 ADOPTED	20/21 YTD	20/21 ESTIMATE	21/22 DRAFT	DIFFERENCE
Public Works						
Dues and Subscriptions	-	425	218		425	-
Mobile Devices	1,138	1,345	575	960	1,345	-
Emergency Management	28,535	25,000	6,575		25,000	-
Groundskeeping	85,250	61,000	43,346	65,019	70,000	9,000
Tree Maintenance and Care	-	20,000	-	5,520	20,000	-
Mileage Reimbursement	(261)	300	-	100	300	-
Public Outreach		500	-	100	500	-
Projects	129,949	145,000	49,591	99,182	145,000	-
Signage	-	-	5,027	8,000	8,000	8,000
Supplies	7,147	12,200	10,542	12,000	8,000	(4,200)
Asset Management		50,000	37,885	50,000	10,000	(40,000)
Training and Travel	222	1,925	245		1,925	-
Uniform / PPE	97	700	117	250	700	-
TOTAL	252,077	318,395	154,121	241,131	291,195	(27,200)

	19/20 ACTUAL	20/21 ADOPTED	20/21 YTD	20/21 ESTIMATE	21/22 DRAFT	DIFFERENCE
Codes & Safety						
Memberships/Dues	250	250	-	250	250	-
Crime Watch Materials	250	250	-	-	250	-
Equipment	900	900	857	857	900	-
Mileage Reimbursement	(37)	100	-	-	100	-
Mobile Devices	155		266	446	360	360
Animal Control	750	500	-	-	500	-
Overgrown Lot Clearing	900	4,000	-	2,000	2,000	(2,000)
Radio Contract	1,026	1,400	-	1,400	1,400	-
ISP Salary	312,643	204,880	158,195	241,945	188,955	(15,925)
ISP Benefits, Taxes & Fees	156,646	59,660	42,611	65,170	56,270	(3,390)
ISP Programs & Supplies	40,175	14,220	8,762	19,037	15,000	780
ISP - Dedicated Officer Annual Expense		59,840	28,328	59,840	64,830	4,990
Supplies	159	250	-	100	250	-
Training	-	500	-	-	500	-
Uniform / PPE	-	250	-	250	250	-
Unsafe Buildings Demolition	-	10,000	-	9,950	10,000	-
TOTAL	513,817	371,000	239,019	401,245	341,815	(15,185)

	19/20 ACTUAL	20/21 ADOPTED	20/21 YTD	20/21 ESTIMATE	21/22 DRAFT	DIFFERENCE
Building Inspection						
Mobile Devices	765	780	409	765	780	-
Dues and Subscriptions	397	800	190	400	800	-
Equipment/Software	-	300	-	-	300	-
Mileage Reimbursement	-	500	69	100	500	-
Supplies	735	600	63	100	600	-
Travel and Training	190	1,400	605	1,000	1,400	-
Uniform / PPE	-	250	-	100	250	-
Community Outreach	-	250	-	100	250	-
TOTAL	2,087	4,880	1,336	2,565	4,880	-

	19/20 ACTUAL	20/21 ADOPTED	20/21 YTD	20/21 ESTIMATE	21/22 DRAFT	DIFFERENCE
Parks & Recreation						
Dock Street Park	986					
Pinckney Park	1,664					-
Park Maintenance	-	14,500	5,006	7,500	12,000	(2,500)
Special Events	4,262	5,000	486	500	5,000	-
JIRC Contribution	2,468	4,750	-	800	4,750	-
Youth Sports Program	5,870	14,725	600	4,200	14,725	-
TOTAL	15,250	38,975	6,092	13,000	36,475	(2,500)

	19/20 ACTUAL	20/21 ADOPTED	20/21 YTD	20/21 ESTIMATE	20/21 DRAFT	DIFFERENCE
Facilities & Equipment						
Equipment/Furniture	5,218	5,700	3,105	5,000	5,700	-
Facilities Maintenance	4,135	6,500	1,634	2,634	6,500	-
Generator Maint.	-	1,000	-	500	2,410	1,410
Janitorial	7,166	9,420	4,452	6,678	7,920	(1,500)
Security Monitoring	912	1,000	758	800	1,000	-
Street Lights	137,456	149,000	74,146	127,107	154,000	5,000
Utilities	31,109	34,000	18,885	37,770	42,000	8,000
Vehicle Maint. Expense	5,047	6,500	4,440	5,500	6,500	-
TOTAL	191,043	213,120	107,420	185,989	226,030	12,910

	19/20 ACTUAL	20/21 ADOPTED	20/21 YTD	20/21 ESTIMATE	21/22 DRAFT	DIFFERENCE
Community Services						
Community Service Contributions	52,000	30,000	23,750	30,000	30,000	-
Repair Care Program	18,103	35,000	24,549	35,000	35,000	-
CERT Program		500	-	-	500	-
Drainage Council		500	-	-	500	-
Business Development Council		3,500	31	31	3,500	-
Children's Council	1,632	500	-	-	500	-
History Council	1,781	3,780	3,843	3,380	3,780	-
James Island Pride	1,063	3,500	256	1,000	3,500	-
Helping Hands	1,697		339	500	500	500
Neighborhood Council	669	3,750	464	1,500	3,750	-
Tree Council		5,000	999	1,000	3,500	(1,500)
TOTAL	76,945	86,030	54,231	72,411	85,030	(1,000)

	19/20 ACTUAL	20/21 ADOPTED	20/21 YTD	20/21 ESTIMATE	21/22 DRAFT	DIFFERENCE
JIPSD Fire & Solid Waste Services						
Tax Relief	1,010,000	900,000	605,000	900,000	1,068,000	168,000
Admin Expense	-	9,000	-	-		(9,000)
Auditor Expense	-	5,000	5,000	5,000	5,000	-
TOTAL	1,010,000	914,000	610,000	905,000	1,073,000	159,000

SPECIAL FUNDS

	19/20 ACTUAL	20/21 APPROVED	20/21 ESTIMATE	21/22 DRAFT	Difference
Stormwater					
Stormwater Revenue	306,312	300,000	325,000	325,000	25,000
Stormwater Expense					-
Transfer Out to Capital Projects	218,545	300,000	0	700,000	400,000
Change in Balance	87,767	0	325,000	(375,000)	(375,000)
Initial Balance	403,178	386,155	86,155	411,155	25,000
Ending Balance	490,945	86,155	411,155	36,155	(50,000)

	19/20 ACTUAL	20/21 ADOPTED	20/21 YTD	21/22 DRAFT	DIFFERENCE
Tree Fund					
Tree Mitigation Revenue	3,000	500	500	500	-
Tree Mitigation Expense	3,595	500	500	500	-
Change in Balance	(595)	-	-	-	-
Initial Balance	1,392	1,312	797	797	(515)
Ending Balance	797	1,312	797	797	(515)

	19/20 ACTUAL	20/21 AMENDED	20/21 YTD	20/21 ESTIMATE	21/22 DRAFT	DIFFERENCE
Hospitality Tax Fund						
Hospitality Tax Revenue	557,071	375,000	260,192	520,384	540,000	165,000
Hospitality tax Transfer In		416,760	(160,809)	27,071	110,600	(306,160)
TOTAL		791,760	99,383	547,455	650,600	(141,160)
Hospitality Tax Expense						-
The Town Market	2,655	2,975	-	800	2,975	-
Guide to Historic James Island	17,293	10,000	-	-	-	(10,000)
ReThink Folly Rd - Staff Cost-Sharing	19,951	20,000	2,944	20,000	20,000	-
Santee St. Public Parking Lot	27,000	32,000		29,000	28,200	(3,800)
James Island Arts & Cultural Center	2,378	51,320	1,872	13,500	95,800	44,480
Promotional Grants		20,000	4,250	4,250	20,000	-
Public Safety of Tourism Areas		6,650	-	6,650	108,101	101,451
Camp and Folly Landscaping Maintenance		9,600	-	-	5,400	(4,200)
Community Events	14,327	5,000	2,000	5,000	5,000	-
TOTAL Non-Capital Expense	83,604	157,545	11,066	79,200	285,476	127,931
Hospitality Tax Transfer Out to Capital	339,993	791,760	99,383	547,455	650,600	(141,160)
TOTAL EXPENSE	507,201	1,106,850	121,515	705,855	1,221,552	114,702

CAPITAL IMPROVEMENT PLAN

FIVE YEAR CAPITAL IMPROVEMENT PLAN FY2020/2021 - FY2025/2026

	FINAL FY 19/20	ADOPTED 20/21	AMENDED 20/21	YTD FY 20/21	ESTIMATE 20/21	FY 2021/2022	FY 2022/2023	FY 2023/2024	FY 2024/2025	FY 2025/2026	5 Year Total
Infrastructure											
Quail Drive Sidewalk	61,200										-
Dills Bluff Sidewalk, PHASE II - Boardwalk	87,270										-
Dills Bluff Sidewalk, Phase III - Seaside to Winborn	26,500	174,570	174,570	13,557	16,000	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	26,500	26,500	13,400	26,500	133,500					133,500
Town Hall - Second Floor	-						45,000				45,000
Town Hall Sidewalk Completion to Camp	95,800		93,000	-	32,855						-
Traffic Calming Projects	35,501	30,000	30,000	105,937	105,937	30,000					30,000
Lighthouse Point and Ft. Johnson Intersection		38,000	38,000	-	3,250						-
Overflow Parking Lot - Camp Rd Access							30,000				30,000
Nabors Phase I						25,500	45,000	250,000			320,500
Secessionville to Ft. Johnson Sidewalk connector						13,000					
Honey Hill Road Paving							58,800				
Undergrounding Power Lines						60,636					
Town Hall Solar Panels						100,000					100,000
Other Capital Improvement Projects	100,000	25,000	25,000	-		25,000					25,000
Total	423,271	349,070	442,070	132,894	239,542	590,206	178,800	250,000	-	-	886,570

	FINAL FY 19/20	ADOPTED 20/21	AMENDED 20/21	YTD FY 20/21	ESTIMATE 20/21	FY 2021/2022	FY 2022/2023	FY 2023/2024	FY 2024/2025	FY 2025/2026	5 Year Total
Capital Equipment											
ISP - Dedicated Officer Initial Expense		75,741	75,741	5,159	75,741						156,641
License Plate Recognition Camera - HBVR						24,510					24,510
Public Works Equipment		48,625	48,625	44,935	44,935						138,495
Total	-	124,366	124,366	50,094	120,676	24,510	-	-	-	-	319,646

	FINAL FY 19/20	ADOPTED 20/21	AMENDED 20/21	YTD FY 20/21	ESTIMATE 20/21	FY 2021/2022	FY 2022/2023	FY 2023/2024	FY 2024/2025	FY 2025/2026	5 Year Total
Parks and Recreation											
Dock Street Park											-
Pinckney Park	394,638		50,000	47,893	45,500		35,000				178,393
Brantley Park	70,986		-								-
Park Projects						69,000	87,750	106,500			263,250
Park and Rec Improvements							32,500				32,500
Total	465,624	-	50,000	47,893	45,500	69,000	155,250	106,500	-	-	474,143

Drainage Projects	FINAL FY 19/20	ADOPTED 20/21	AMENDED 20/21	YTD FY 20/21	ESTIMATE 20/21	FY 2021/2022	FY 2022/2023	FY 2023/2024	FY 2024/2025	FY 2025/2026	5 Year Total
Lighthouse Point Sidewalk and Drainage, Phase I		55,000	55,000		55,000						110,000
Greenhill / Honey Hill Drainage Phase I-II	96,000	157,110	128,410	17,507	85,382	261,000					492,299
Oceanview-Stonepost Drainage Basin, Phases I-II	35,000	32,900	73,900	36,608	66,608	59,000					236,116
Woodhaven Drainage Improvements		35,000	35,000	-	10,100	29,600	208,000				282,700
Quail Run Drainage Improvements					-	35,000					35,000
Hazard Mitigation Project		150,000	150,000	120,669	140,960						411,629
Santee St. Drainage Improvements	140,870										-
James Island Creek Basin Drainage Improvements		32,000	32,000	-		145,500	80,000	80,000	80,000		417,500
Drainage Outflow Valve Devices		48,000	48,000	-	8,600	48,000					104,600
Highland Ave Drainage Improvements		159,750	118,750	27,775	92,775						239,300
Island-Wide Drainage Study			3,700	3,678	3,678						11,056
Other Drainage Improvement Projects	20,000	20,000	67,938	52,832	52,832	150,000					323,602
Total	291,870	689,760	712,698	259,069	515,935	728,100	208,000	-	-	-	2,663,802

Hospitality Tax-Funded Projects	FINAL FY 19/20	ADOPTED 20/21	AMENDED 20/21	YTD FY 20/21	ESTIMATE 20/21	FY 2021/2022	FY 2022/2023	FY 2023/2024	FY 2024/2025	FY 2025/2026	5 Year Total
Camp / Folly Bus Shelters	-					25,000					25,000
Camp/Folly Multi-use Path											-
Wayfinding Signage	-					12,000					12,000
Camp / Folly Landscaping	-		30,000		30,000						60,000
Streetscape Lighting at Camp / Dills Bluff	55,242										-
Rethink Folly Road - Phase I				-	-		400,000				400,000
Rethink Folly Road - Phase II-III							200,000	200,000			400,000
Folly Road Beautification	-	10,000	10,000	-	-	10,000					20,000
Pinckney Park Pavilion	126,796			418	12,500						12,918
Brantley Park	16,582	185,692	185,692	855	194,790	50,000					431,337
James Island Arts and Cultural Center	37,883	222,330	232,068	98,110	305,165	125,000	270,000				1,030,343
1248 Camp Center - Civil & Landscape						150,000					150,000
Decorative Banners						8,400					8,400
Intersection Improvements at Camp / Dills Bluff						55,200					55,200
Other Tourism-Related Projects	100,000	50,000	50,000	-	-	50,000					100,000
Undergrounding Power Lines		142,000	142,000		5,000		68,039	62,689	55,840	55,840	333,568
Folly Road Multi-Use Path, Wilton to Ft. Johnson	3,490	42,000	42,000			42,000					84,000
Park Projects						23,000	29,250	35,500			87,750
Fort Johnson		100,000	100,000			100,000					200,000
Total	339,993	752,022	791,760	99,383	547,455	650,600	967,289	298,189	55,840	55,840	3,410,516

Transfers In:	FINAL FY 19/20	ADOPTED 20/21	AMENDED 20/21	YTD FY 20/21	ESTIMATE 20/21	FY 2021/2022
General Fund	888,895	863,196	1,029,134	489,950	921,653	711,816
Hospitality Tax Fund	339,993	752,022	791,760	99,383	547,455	650,600
Stormwater Funds	300,000	300,000	300,000	-	-	700,000