

# Town of James Island

% FY Complete 83%

## Monthly Budget Report

Fiscal Year 2025 - Ending April 2025

	1st Quarter			2nd Quarter			3rd Quarter			4th Quarter			TOTAL	BUDGETED
	July	August	September	October	November	December	January	February	March	April	May	June		
GENERAL FUND REVENUE														
Accommodations Tax (allowable percentage)													-	27,500
Brokers & Insurance Tax		155,885	1,845			2,764	166			473			161,132	765,000
Building Permit Fees	1,238	1,357		2,039	1,087	1,105	767	997		994			9,583	26,000
Business Licenses	17,810	2,422	8,865	8,888	2,722	3,884	2,053	6,704	14,004	58,901			126,254	480,000
Contributions/Donations-Park/Community Programs	25	170	20					100	66				381	
Grants	9,600									2,400			12,000	17,192
Filing Fees													-	500
Franchise Fees		34,665		1,275	30,331		4,468	26,663		1,161			98,563	320,000
Interest Income	20,193	20,221	19,131	18,733	17,592	17,730	17,925	16,488	18,572	17,651			184,236	187,000
Alcohol Licenses -LOP	3,000									3,150			6,150	6,000
Local Assessment Fees		1,461				1,418			1,616				4,495	2,700
Local Option Sales Tax (PTCF)	116,561	117,844	113,292	107,375	109,495	115,447	107,594	123,735	96,203	100,584			1,108,131	1,360,000
Local Option Sales Tax (MUNI)	53,894	59,071	51,105	50,920	49,360	52,823	50,260	54,320	45,843	45,786			513,382	580,000
Miscellaneous							1,250						1,250	100
Planning & Zoning Fees	1,431	1,932	1,532	2,581	3,662	1,788	993	3,370	3,180	3,255			23,724	24,200
State Aid to Subdivisions		75,066		75,066			75,002			75,002			300,135	300,266
Telecommunications			89			23			9,989				10,101	16,000
Homestead Exemption Tax Receipts	46,147												46,147	48,000
Facility Rentals	150	600	599	1,500	150	150	800	1,050	1,721	1,250			7,970	7,500
Stormwater Fees - Fee collection is being captured under planning & zoning fees													-	
	270,048	470,694	196,479	268,377	214,398	197,131	261,279	233,427	191,193	310,607	-	-	2,613,633	4,167,958
											% of Budget			63%

	1st Quarter			2nd Quarter			3rd Quarter			4th Quarter			TOTAL	BUDGETED
	July	August	September	October	November	December	January	February	March	April	May	June		

#### ADMINISTRATION

Salaries	27,067	28,530	28,030	42,096	28,020	33,907	28,030	31,008	30,715	30,833			308,238	353,000
Benefits, Taxes & Fees	11,582	11,965	12,169	17,765	12,316	12,401	12,169	13,321	13,245	12,941			129,875	155,500
Copier	707		881	54	264	293	449	264	497	417			3,824	4,500
Supplies	1,144	497	588	1,325	245	713	806	985	1,020	830			8,152	5,500
Postage	233	10	35	314	12	200	614	4,911	125	278			6,731	7,000
Information Services	6,326	5,777	6,861	7,121	5,690	6,637	1,541	44,205	6,511	6,440			97,108	116,680
Equipment/Software/Maintenance			852			45							897	400
MASC Membership							5,347						5,347	5,400
Insurance	23,217		2,435		26,014	24,862			310				76,838	70,000
Legal & Professional Services	45,833	1,000	30,096	43,932	43,150	38,881	62,430	12,000	22,085	20,225			319,631	90,000
Legal Settlement							50,000						50,000	
Town Codification				176	66		649	263		523			1,677	1,000
Advertising			377	544	95		99						1,115	3,500
Audit					7,500		6,000						13,500	13,500
Mileage Reimbursement	32	32	33	34	33	33	1,256	34	34				1,522	800
Employee Screening		135	120	139			62	228	60	12			756	149
Employee Training & Wellness	154			1,925	69			296					2,443	5,600
Dues and Subscriptions		336	175			212	79	37	114	22			974	1,000
Training & Travel		95						85	165				345	2,400
Grant Writing Services													-	4,000
Employee Appreciation	70	162	63	81	207	171	527	362	146	85			1,875	2,800
Mobile Devices	114	114	114	114	114	58	145	128	128	128			1,156	1,500
Credit card (Square & QB)	73	56	75	35	55								294	1,500
Bank Charges (Other)	86				132	55	165	55	82	80			654	300
Payroll Processing	487	460	552	356	551	558	571	572	549	542			5,198	6,000
	117,125	49,169	83,457	116,010	124,533	119,025	170,940	108,752	75,784	73,356	-	-	1,038,152	852,029
											% of Budget			122%

#### ELECTED OFFICIALS

Salaries	5,385	5,385	5,385	8,077	5,385	5,385	5,385	5,385	5,385	5,385			56,539	70,000
Benefit, Taxes & Fees	5,695	5,695	5,695	8,543	5,695	5,695	5,695	6,185	6,185	6,185			61,271	80,092
Mayor Expense	318												318	1,000
Council Expense		47	57	67	102	155		16	167	171			782	2,000
	11,398	11,127	11,137	16,687	11,182	11,235	11,080	11,586	11,737	11,741	-	-	118,910	153,092
											% of Budget			78%

#### GENERAL OPERATIONS

Salaries	38,576	39,062	35,367	55,670	36,563	40,847	31,010	31,133	28,245	35,684			372,157	478,000
Benefits, Taxes & Fees	15,194	15,322	14,353	21,878	14,740	13,748	12,676	13,133	12,376	13,920			147,342	191,000
											% of Budget		519,499	669,000
														78%

	1st Quarter			2nd Quarter			3rd Quarter			4th Quarter			TOTAL	BUDGETED
	July	August	September	October	November	December	January	February	March	April	May	June		
ZONING/PLANNING & PERMITTING/LICENSING														
Supplies	16					308							324	700
Advertising						86		114		202			402	1,500
Community Outreach													-	200
Mileage Reimbursement													-	200
Dues and Subscriptions					180								180	1,525
Training & Travel		95		1,020									1,115	2,100
Mobile Devices													-	600
Equipment/Software	178	221	199	199		199		199	199	199			1,594	4,800
Uniform / PPE						700							700	700
Planning Commission				300	250								550	3,800
Board of Zoning Appeals		196	600		2,800		400	1,050		850			5,896	3,800
	194	512	799	1,519	3,230	1,293	400	1,363	199	1,251	-	-	10,761	19,925
											% of Budget			54%

<b>PUBLIC WORKS</b>														
Charleston County Stormwater Reimbursement Fund				24,274					107,000				131,274	747,600
Stormwater Expenses for Reimbursement	3,465	66,959	10,903	165	46,318	495	2,970		3,960				135,234	135,234
														612,366
Mileage Reimbursement													285	100
Training & Travel		285											285	1,500
Public Outreach			96										96	300
Projects		3,800	4,704	9,623	6,577	6,000	6,000						36,703	38,000
Signage	413		220	1,676	39	52	4,840		1,401	285			8,926	4,000
Mobile Devices													-	-
Uniform / PPE	547	377		122	109	45				48			1,248	1,200
Stormwater Professional Fees							624		1,298				1,922	5,000
Supplies	93	504	626	1,013	1,358	295	27	24		135			4,076	6,000
Emergency Management	470	4,653	281	4,106	2,819	358	706	358	358	358			14,466	20,000
Dues and Subscriptions	39	39											78	725
Asset Management	15,000												15,000	15,000
Tree Maintenance and Care	300	6,050		506									6,856	10,000
Groundskeeping	4,153	9,880	8,033	1,662	5,560	1,211	1,490	3,070	920	2,948			38,927	45,000
	21,015	25,588	13,960	18,707	16,461	7,960	13,687	3,452	3,976	3,775	-	-	128,582	146,825
											% of Budget			88%

1st Quarter			2nd Quarter			3rd Quarter			4th Quarter			TOTAL	BUDGETED
July	August	September	October	November	December	January	February	March	April	May	June		

#### CODES & SAFETY

Mileage Reimbursement													-	-
Equipment													-	1,000
Radio Contract							1,596		861				2,457	3,200
Training		178											178	800
Supplies	65		109	25				44					243	250
Uniform / PPE		48				200							248	250
Unsafe Buildings Demolition													-	8,000
Overgrown Lot Clearing													-	750
Inoperable Vehicle Towing														200
Animal Control									350	350			700	2,500
Crime Watch Materials													-	200
Mobile Devices													-	-
Membership/Dues													-	250
	65	225	109	25	-	200	1,596	44	1,211	350	-	Total	3,825	17,400
												% of Budget		22%

#### ISLAND SHERIFF'S PATROL

ISP Dedicated Officer Annual Expense					19,291			21,018				40,308	\$	86,254
ISP Programs & Supplies	119	135	41	162	7,087	76	1,446	76	5,780	76		14,997	\$	46,575
ISP Salaries	20,666	21,512	22,848	30,383	20,651	18,928	18,466	21,643	21,609	36,879		233,586	\$	270,967
Benefits, Taxes & Fees-ISP	5,971	6,215	6,601	8,778	5,966	5,468	5,407	6,253	6,243	10,265		67,166	\$	78,282
												356,057	\$	482,078
												% of Budget		74%

	1st Quarter			2nd Quarter			3rd Quarter			4th Quarter			TOTAL	BUDGETED
	July	August	September	October	November	December	January	February	March	April	May	June		

#### PARKS & RECREATION

Dock Street Park Maintenance													-	1,000
Pinckney Park Maintenance								335	3,875				4,210	1,000
Park Maintenance	141	12,603	1,514	556	1,384	108	54	120		60			16,541	18,000
Special Events	52												52	2,000
Youth Sports Program										12,100			12,100	12,000
	193	12,603	1,514	556	1,384	108	54	455	3,875	12,160	-	Total	32,902	34,000
												% of Budget		97%

#### FACILITIES & EQUIPMENT

Utilities	3,776	3,695	2,584	2,843	525	1,573	4,403	649	3,372	1,715			25,136	27,000
Security Monitoring	458	76	76	316		643	365	618	5,194	145			7,891	1,500
Janitorial	3,549		4,200	1,650	1,650	1,650	1,650	1,650	1,650	1,671			19,321	15,000
Equipment / Furniture	4,637	1,888	1,404	77			1,028		1,718				10,752	4,000
Facilities Maintenance	3,557	18,880	2,944	956	1,210	35	793	1,037	30,886	10,223			70,521	31,000
Vehicle & Equipment Maintenance	1,713	433	3,148	1,241	3,274	1	487	954	449	1,658			13,358	12,000
Generator Maintenance													-	2,000
Street Lights	12,675	12,321	13,322	13,940		15,471	31,087		30,955	15,487			145,259	145,000
	30,366	37,292	27,679	21,023	6,659	19,374	39,814	4,907	74,223	30,899	-	-	292,238	237,500
												% of Budget		123%

#### COMMUNITY SERVICES

Repair Care Program								1,650					1,650	40,000
Drainage Council													-	500
History Council						250	379	343	5,301	169			6,442	5,000
History Council_Grant - Audio Driving Tour			9,550	605	1,639								11,793	12,000
Neighborhood Council				76		106							182	2,800
Business Development Council													-	500
James Island Pride			74	71	88	136	103	94	73	1,820			2,459	5,000
Helping Hands		27	101	85	106	223		89	172				803	1,500
Tree Council					131	715		204	262				1,311	5,000
Community Tutoring Programs		1,814											1,814	12,000
Community Service Contributions						34,149	4,800						38,949	50,000
	-	1,841	9,725	837	1,963	35,578	5,282	2,381	5,807	1,989	-	-	65,402	134,300
												% of Budget		49%

## CAPITAL PROJECTS

### OTHER CAPITAL EXPENSES

### DRAINAGE PROJECTS - ARPA FUNDED

	1st Quarter			2nd Quarter			3rd Quarter			4th Quarter			TOTAL	BUDGETED
	July	August	September	October	November	December	January	February	March	April	May	June		
HOSPITALITY TAX														
Hospitality Tax Revenue	83,084		59,934	51,924	83,035	61,327	45,530	74,403	67,602	84,947			611,786	680,000
Hospitality Tax Transfer In													-	
TOTAL	83,084	-	59,934	51,924		61,327	45,530		67,602	84,947	-	-	611,786	680,000
GENERAL														90%
The Town Market	343	250	250	2,314	1,620	595	640	763	600	2,093			9,468	6,000
Rethink Folly - Staff Cost-Sharing						12							12	18,000
Santee Street Public Parking Lot	2,600	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700			26,900	34,000
James Island Arts & Cultural Center Ops	2,138	4,495	21,413	2,176	2,426	3,138	625	522	11,571	104			48,608	170,000
JIACC Programs & Events	1,410	642	909		1,500	3,000	1,239	540	675				9,915	15,000
Promotional Grants		650											650	10,000
Public Safety of Tourism Areas	8,879	9,242	9,816	13,053	8,872	8,132	8,291	9,299	9,284	15,715			100,584	166,243
Camp and Folly Landscaping Maintenance					2,650								2,650	5,000
Entrepreneur and Small Business Support													-	
Guide to Historic James Island														1,000
Brantley Park OPS	14			39	14	14		39	16	16			152	2,400
Community Events	58	2,000		106		1,115			394	506			4,178	6,000
Total Non-Capital Expense	15,442	19,980	35,088	20,387	19,783	18,707	13,495	13,863	25,240	21,133	-	-	203,118	433,643
PROJECTS														
Camp/Folly Bus Shelter													-	25,000
Rethink Folly Road Phase 1													-	400,000
Camp and Folly Signage													-	35,000
Folly Road Beautification													-	5,000
Pinckney Park						8,185			2,250				10,435	12,500
James Island Arts & Cultural Center	2,200		18,766							15,510			36,476	150,000
Historic Ft. Johnson-MUSC NOA													-	
Holiday Decorations					2,559	289			800				3,648	2,000
Park Projects	141	3,760					2,087	8,741	10,459	4,226			29,415	20,000
ISP Dedicated Officer Initial Expense														
Folly Road Multi Use Path Wilton-Ft. Johnson													-	42,000
Other Tourism-Related Projects			3,350										3,350	50,000
Total Projects	2,341	3,760	22,116	-	2,559	8,474	2,087	8,741	13,509	19,736	-		83,324	741,500
	17,783	23,740	57,204	20,387	22,342	27,181	15,582	22,604					HT Total % of Budget	286,442 24%

		1st Quarter			2nd Quarter			3rd Quarter			4th Quarter				
		July	August	September	October	November	December	January	February	March	April	May	June	TOTAL	BUDGETED
ACCOMMODATIONS TAX FUND															
	Accommodation Tax Revenue - County		1,774			839			415					3,027	
	Accommodation Tax Revenue - State	26,171				15,018			9,981					51,170	
														54,197	
	Prior year funds for disbursement													137,328	
	Transfer out to General Fund													-	
	Advertising and Promotions									43,367				43,367	
	Tourism Related Expenditures								84,000					84,000	
									127,367						
Total															
TREE MITIGATION FUND															
	Tree Mitigation revenue		2,175											2,175	500
	Tree Mitigation expense													-	1,200
		-	2,175	-	-	-		-	-	-	-	-	Total	2,175	1,700
JIPSD Cost Share Agreement															
	JIPSD Tax Relief				453,332	113,333	113,333	113,333	113,333	113,333	113,333			1,133,330	1,360,000
	Auditor Expense													-	1,000
													Total	1,133,330	1,361,000
												% of Budget			83%
MILL POINT PARK DONATIONS															
	Donations received								25,000.00					25,000.00	
	Expenses									7,275.00	15,459			22,734	
													Balance	2,265.92	