

# Town of James Island

% FY Complete 58%

## Monthly Budget Report

Fiscal Year 2016/2017

|                                | 1st Quarter |        |           | 2nd Quarter |          |          | 3rd Quarter |          |       | 4th Quarter |     |      | TOTAL       | BUDGET  |           |
|--------------------------------|-------------|--------|-----------|-------------|----------|----------|-------------|----------|-------|-------------|-----|------|-------------|---------|-----------|
|                                | July        | August | September | October     | November | December | January     | February | March | April       | May | June |             |         |           |
| <b>GENERAL FUND REVENUE</b>    |             |        |           |             |          |          |             |          |       |             |     |      |             |         |           |
| Accommodations Tax             |             |        |           |             | 2,073    |          |             |          |       |             |     |      | 2,073       |         |           |
| Brokers & Insurance Tax        |             | 33     |           |             |          | 445      |             |          |       |             |     |      | 478         | 430,500 |           |
| Building Permit Fees           |             | 986    | 947       | 98          | 1,133    |          | 998         |          |       |             |     |      | 4,161       | 10,000  |           |
| Business Licenses              | 1,688       | 18,094 | 8,266     | 4,092       | 8,661    | 28,434   | 7,975       |          |       |             |     |      | 77,211      | 230,000 |           |
| Contributions/Donations-Park   |             |        |           | 507         |          |          |             |          |       |             |     |      | 1,007       |         |           |
| Franchise Fees                 | 163,859     |        |           | 7,027       | 50,929   |          | 6,434       |          |       |             |     |      | 228,250     | 465,500 |           |
| Grants                         |             |        |           |             | 205,000  |          |             |          |       |             |     |      | 205,000     |         |           |
| Interest Income                |             |        |           |             |          |          |             |          |       |             |     |      | -           |         |           |
| Alcohol Licenses -LOP          |             |        |           |             | 4,950    |          |             |          |       |             |     |      | 4,950       | 10,000  |           |
| Local Assessment Fees          |             | 421    |           |             | 506      |          |             |          |       |             |     |      | 927         |         |           |
| Local Option Sales Tax (rev)   |             |        | 33,399    | 26,700      | 33,665   | 60,250   |             |          |       |             |     |      | 154,013     | 353,000 |           |
| Miscellaneous                  | 200         | 200    | 200       | 200         | 200      | 200      |             |          |       |             |     |      | 1,200       | 1,000   |           |
| Planning & Zoning Fees         | 526         | 553    | 927       | 592         | 1,249    | 703      | 522         |          |       |             |     |      | 5,071       | 12,000  |           |
| State Aid to Subdivisions      |             | 26     |           |             | 74,544   |          |             |          |       |             |     |      | 74,571      | 260,000 |           |
| Telecommunications             |             |        |           |             |          |          |             |          |       |             |     |      | -           | 45,000  |           |
| Transfer In from Funds Balance |             |        |           |             |          |          |             |          |       |             |     |      | -           | 477,632 |           |
|                                |             | 20,313 | 43,738    | 39,216      | 382,911  | 90,031   | 15,930      | -        | -     | -           | -   | -    | Total       | 758,912 | 2,294,632 |
|                                |             |        |           |             |          |          |             |          |       |             |     |      | % of Budget |         | 33%       |

## ADMINISTRATION

|                               |        |        |        |        |        |        |        |   |   |   |   |   |             |         |         |
|-------------------------------|--------|--------|--------|--------|--------|--------|--------|---|---|---|---|---|-------------|---------|---------|
| Salaries                      | 16,827 | 16,875 | 25,301 | 16,762 | 16,853 | 19,456 | 16,807 |   |   |   |   |   | 128,881     | 221,300 |         |
| Fringe Benefits               | 5,653  | 5,664  | 8,522  | 5,646  | 5,657  | 5,875  | 5,656  |   |   |   |   |   | 42,672      | 73,405  |         |
| Copier                        | 345    | 75     | 634    | 78     | 73     | 831    | 73     |   |   |   |   |   | 2,109       | 5,300   |         |
| Supplies                      | 1,155  | 1,175  | 283    | 856    | 220    | 430    | 280    |   |   |   |   |   | 4,400       | 13,000  |         |
| Postage                       | 595    |        |        | 545    |        |        | 473    |   |   |   |   |   | 1,612       | 6,700   |         |
| Information Services          | 2,313  | 2,404  | 5,064  | 3,043  | 289    | 6,089  | 2,808  |   |   |   |   |   | 22,009      | 40,000  |         |
| MASC Membership               |        |        |        |        |        |        | 5,341  |   |   |   |   |   | 5,341       | 5,500   |         |
| Insurance                     |        | 11,922 |        |        | 7,659  |        |        |   |   |   |   |   | 19,581      | 22,000  |         |
| Legal Services                |        | 2,625  | 223    | 7,072  | 650    | 20,174 | 2,204  |   |   |   |   |   | 32,948      | 60,000  |         |
| Town Codification             |        | 203    | 1,088  | 68     |        | 135    |        |   |   |   |   |   | 1,493       | 2,500   |         |
| Advertising                   | 60     | 297    | 187    |        | 200    | 25     | 648    |   |   |   |   |   | 1,417       | 5,000   |         |
| Audit                         |        |        |        |        | 12,900 |        |        |   |   |   |   |   | 12,900      | 12,500  |         |
| Elections                     |        |        |        |        |        |        |        |   |   |   |   |   | -           |         |         |
| Mileage Reimbursement         | 29     | 54     | 28     | 27     |        | 71     |        |   |   |   |   |   | 210         | 800     |         |
| Bonding                       |        |        | 350    |        |        |        | 700    |   |   |   |   |   | 1,050       | 1,870   |         |
| Employee Training / Screening |        |        | 40     |        |        |        |        |   |   |   |   |   | 40          | 850     |         |
| Dues and Subscriptions        | 75     |        |        | 75     |        | 25     | 110    |   |   |   |   |   | 285         | 1,060   |         |
| Training & Travel             |        |        |        |        |        |        | 92     |   |   |   |   |   | 92          | 2,500   |         |
| Mobile Devices                | 338    | 108    | 111    | (37)   | 219    | 71     | 110    |   |   |   |   |   | 919         | 1,350   |         |
| Children's Commission         | 146    | 56     |        | 330    |        | 9      |        |   |   |   |   |   | 542         | 1,000   |         |
| Business Development Council  |        |        |        |        |        |        |        |   |   |   |   |   | -           | 500     |         |
| History Commission            |        |        | 2,120  |        |        |        |        |   |   |   |   |   | 2,120       | 2,500   |         |
| Employee Appreciation         |        |        | 21     | 60     | 60     |        |        |   |   |   |   |   | 141         | 500     |         |
| Bank Charges                  | 49     | 79     | 74     | 56     | 56     | 75     | 59     |   |   |   |   |   | 449         | 1,000   |         |
|                               | 27,586 | 41,535 | 44,047 | 34,579 | 44,835 | 53,265 | 35,362 | - | - | - | - | - | Total       | 281,209 | 481,135 |
|                               |        |        |        |        |        |        |        |   |   |   |   |   | % of Budget |         | 58%     |

## ELECTED OFFICIALS

|                 |       |       |       |       |       |       |       |   |   |   |   |   |        |        |        |
|-----------------|-------|-------|-------|-------|-------|-------|-------|---|---|---|---|---|--------|--------|--------|
| Salaries        | 3,769 | 3,769 | 5,654 | 3,769 | 3,769 | 3,769 | 3,769 |   |   |   |   |   | 28,269 | 50,000 |        |
| Fringe Benefits | 2,196 | 2,196 | 3,294 | 2,196 | 2,196 | 2,152 | 2,060 |   |   |   |   |   | 16,289 | 30,000 |        |
| Mayor Expense   | 28    |       |       |       | 50    |       |       |   |   |   |   |   | 78     | 2,000  |        |
| Council Expense |       |       |       |       | 375   |       | 135   |   |   |   |   |   | 510    | 4,000  |        |
| Mobile Devices  | 166   |       | 273   |       | 104   |       | 104   |   |   |   |   |   | 647    | 1,600  |        |
|                 | 6,159 | 5,965 | 9,220 | 5,965 | 6,494 | 5,921 | 6,068 | - | - | - | - | - | Total  | 45,793 | 87,600 |

% of Budget 52%

**GENERAL OPERATIONS**

|                 |               |               |               |               |               |               |               |   |   |   |   |   |   |                    |                |
|-----------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---|---|---|---|---|---|--------------------|----------------|
| Salaries        | 14,133        | 15,057        | 27,372        | 18,331        | 18,409        | 20,647        | 17,512        |   |   |   |   |   |   | 131,461            | 241,500        |
| Fringe Benefits | 4,603         | 5,140         | 9,077         | 6,111         | 6,037         | 6,229         | 5,859         |   |   |   |   |   |   | 43,056             | 93,182         |
|                 | <b>18,736</b> | <b>20,197</b> | <b>36,449</b> | <b>24,442</b> | <b>24,446</b> | <b>26,876</b> | <b>23,371</b> | - | - | - | - | - | - | <b>174,517</b>     | <b>334,682</b> |
|                 |               |               |               |               |               |               |               |   |   |   |   |   |   | <b>Total</b>       | <b>52%</b>     |
|                 |               |               |               |               |               |               |               |   |   |   |   |   |   | <b>% of Budget</b> | <b>52%</b>     |

**PLANNING**

|                         |            |            |              |            |            |            |           |   |   |   |   |   |   |                    |               |
|-------------------------|------------|------------|--------------|------------|------------|------------|-----------|---|---|---|---|---|---|--------------------|---------------|
| Supplies                |            | 53         | 100          |            | 138        |            |           |   |   |   |   |   |   | 290                | 600           |
| Advertising             |            | 127        |              |            |            |            |           |   |   |   |   |   |   | 127                | 2,000         |
| Mileage Reimbursement   |            |            | 167          |            |            |            |           |   |   |   |   |   |   | 167                | 100           |
| Dues and Subscriptions  |            |            | 280          |            |            |            |           |   |   |   |   |   |   | 280                | 325           |
| Training & Travel       |            |            | 569          |            | 23         |            |           |   |   |   |   |   |   | 592                | 1,000         |
| Mobile Devices          | (18)       | 35         | 26           | (18)       | 89         | 35         | 35        |   |   |   |   |   |   | 184                | 660           |
| Uniform / PPE           |            |            |              |            |            |            |           |   |   |   |   |   |   | -                  | 250           |
| Planning Commission     |            | 500        | 200          | 150        |            | 250        | 25        |   |   |   |   |   |   | 1,125              | 4,000         |
| Board of Zoning Appeals | 250        | 250        |              | 150        |            |            |           |   |   |   |   |   |   | 650                | 4,000         |
|                         | <b>232</b> | <b>965</b> | <b>1,343</b> | <b>282</b> | <b>250</b> | <b>285</b> | <b>60</b> | - | - | - | - | - | - | <b>3,416</b>       | <b>12,935</b> |
|                         |            |            |              |            |            |            |           |   |   |   |   |   |   | <b>Total</b>       | <b>26%</b>    |
|                         |            |            |              |            |            |            |           |   |   |   |   |   |   | <b>% of Budget</b> | <b>26%</b>    |

**BUILDING INSPECTION**

|                       |   |            |            |              |            |           |            |   |   |   |   |   |   |                    |              |
|-----------------------|---|------------|------------|--------------|------------|-----------|------------|---|---|---|---|---|---|--------------------|--------------|
| Mileage Reimbursement |   |            |            |              |            | 30        |            |   |   |   |   |   |   | 30                 | 200          |
| Mobile Devices        |   | 54         | 54         |              | 108        | 54        | 54         |   |   |   |   |   |   | 323                | 660          |
| Supplies              |   | 914        | 249        |              | 170        |           | 77         |   |   |   |   |   |   | 1,410              | 1,000        |
| Equipment / Software  |   |            |            | 1,422        |            |           |            |   |   |   |   |   |   | 1,422              | 1,500        |
| Uniform / PPE         |   |            |            |              |            |           |            |   |   |   |   |   |   | -                  | 250          |
| Dues & Subscriptions  |   |            |            | 250          |            |           |            |   |   |   |   |   |   | 250                | 800          |
| Travel & Training     |   |            |            | 595          |            |           |            |   |   |   |   |   |   | 595                | 1,000        |
|                       | - | <b>968</b> | <b>303</b> | <b>2,267</b> | <b>277</b> | <b>84</b> | <b>131</b> | - | - | - | - | - | - | <b>4,030</b>       | <b>5,410</b> |
|                       |   |            |            |              |            |           |            |   |   |   |   |   |   | <b>Total</b>       | <b>74%</b>   |
|                       |   |            |            |              |            |           |            |   |   |   |   |   |   | <b>% of Budget</b> | <b>74%</b>   |

**PUBLIC WORKS**

|                         |            |               |              |               |              |               |               |   |   |   |   |   |   |                    |                |
|-------------------------|------------|---------------|--------------|---------------|--------------|---------------|---------------|---|---|---|---|---|---|--------------------|----------------|
| Mileage Reimbursement   |            |               |              |               |              |               |               |   |   |   |   |   |   | -                  | 150            |
| Training & Travel       | 295        | 717           |              |               |              |               |               |   |   |   |   |   |   | 1,012              | 1,000          |
| Projects                |            | 86,680        | 2,442        | 29,580        | 1,440        | 33,255        | 24,217        |   |   |   |   |   |   | 177,614            | 325,000        |
| Mobile Devices          |            | 54            | 54           |               | 108          | 54            | 54            |   |   |   |   |   |   | 323                | 660            |
| Traffic Control Devices |            |               |              | 2,400         |              |               |               |   |   |   |   |   |   | 2,400              | 15,000         |
| Uniform / PPE           |            |               |              |               |              |               |               |   |   |   |   |   |   | 65                 | 500            |
| Supplies                |            | 227           | 45           | 19            | 115          | 75            | 391           |   |   |   |   |   |   | 872                | 2,000          |
| Emergency Management    |            |               | 6,531        | 9,198         | 3,000        |               | 3,070         |   |   |   |   |   |   | 21,798             | 7,000          |
| Groundskeeping          | 375        | 7,724         | 264          | 1,005         | 968          |               | 12,325        |   |   |   |   |   |   | 22,661             | 30,000         |
|                         | <b>670</b> | <b>95,401</b> | <b>9,335</b> | <b>42,202</b> | <b>5,631</b> | <b>33,384</b> | <b>40,122</b> | - | - | - | - | - | - | <b>226,745</b>     | <b>381,310</b> |
|                         |            |               |              |               |              |               |               |   |   |   |   |   |   | <b>Total</b>       | <b>59%</b>     |
|                         |            |               |              |               |              |               |               |   |   |   |   |   |   | <b>% of Budget</b> | <b>59%</b>     |

**CODES & SAFETY**

|                             |              |               |               |               |               |               |               |   |   |   |   |   |   |                    |                |
|-----------------------------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|---|---|---|---|---|---|--------------------|----------------|
| Mobile Devices              |              |               |               |               |               |               |               |   |   |   |   |   |   | -                  | 660            |
| Mileage Reimbursement       |              |               |               |               |               |               |               |   |   |   |   |   |   | -                  | 300            |
| Equipment                   |              |               |               |               |               |               |               |   |   |   |   |   |   | -                  | 500            |
| Radio Contract              |              |               | 342           |               |               |               |               |   |   |   |   |   |   | 342                | 1,400          |
| Training                    |              |               |               |               |               |               |               |   |   |   |   |   |   | -                  | 1,000          |
| Supplies                    |              |               |               |               | 94            |               |               |   |   |   |   |   |   | 94                 | 500            |
| Uniform / PPE               |              |               |               |               |               |               |               |   |   |   |   |   |   | -                  | 250            |
| Sheriff's Office Contract   | 9,112        | 21,399        | 14,351        | 10,440        | 10,748        | 14,324        | 10,912        |   |   |   |   |   |   | 91,285             | 207,500        |
| Unsafe Buildings Demolition |              |               |               | 6,320         |               |               |               |   |   |   |   |   |   | 6,320              | 20,000         |
| Overgrown Lot Clearing      |              |               |               |               |               |               |               |   |   |   |   |   |   | -                  | 1,800          |
| Crime Watch Materials       |              |               |               |               |               |               |               |   |   |   |   |   |   | -                  | 250            |
| Neighborhood Council        | 237          | 348           |               |               |               | 60            |               |   |   |   |   |   |   | 645                | 1,500          |
| Teen CERT Program           |              |               |               |               | 400           |               |               |   |   |   |   |   |   | 400                | 500            |
|                             | <b>9,349</b> | <b>21,746</b> | <b>14,693</b> | <b>16,760</b> | <b>11,242</b> | <b>14,384</b> | <b>10,912</b> | - | - | - | - | - | - | <b>99,086</b>      | <b>236,160</b> |
|                             |              |               |               |               |               |               |               |   |   |   |   |   |   | <b>Total</b>       | <b>42%</b>     |
|                             |              |               |               |               |               |               |               |   |   |   |   |   |   | <b>% of Budget</b> | <b>42%</b>     |



**LEASE PURCHASE REVENUE BOND - TOWN HALL**

|                                   |        |        |        |        |        |         |              |         |         |
|-----------------------------------|--------|--------|--------|--------|--------|---------|--------------|---------|---------|
| Lease Purchase Principal Payments |        |        |        |        |        | 397,421 |              | 397,421 | 796,570 |
| Lease Purchase Interest Payments  | 28,814 |        |        |        |        |         |              | 28,814  | 73,430  |
| Lease Purchase Expense Total      |        |        |        |        |        |         | <b>Total</b> |         | 870,000 |
| Lease Purchase Draws              |        |        |        |        |        |         |              |         | 372,000 |
| Town Hall Expenditures            | 6,854  | 15,281 | 37,092 | 18,369 | 16,980 | 27,996  |              | 122,573 | 372,000 |
|                                   |        |        |        |        |        |         |              | 426,235 | -       |

**HOSPITALITY TAX**

|                         |  |        |        |        |        |        |              |         |           |
|-------------------------|--|--------|--------|--------|--------|--------|--------------|---------|-----------|
| Hospitality Tax Revenue |  | 34,468 | 34,588 | 36,246 | 43,564 | 34,540 |              | 183,406 | 435,000   |
| Hospitality Tax Expense |  | 6,735  |        |        |        |        |              | (6,735) | (435,000) |
|                         |  |        |        |        |        |        | <b>Total</b> |         |           |

**TREE MITIGATION FUND**

|                                |       |  |  |  |  |  |  |       |        |
|--------------------------------|-------|--|--|--|--|--|--|-------|--------|
| Transfer In from Funds Balance |       |  |  |  |  |  |  |       | 14,197 |
| Tree Mitigation expense        | 7,400 |  |  |  |  |  |  | 7,400 |        |
| Net Balance                    |       |  |  |  |  |  |  |       | 6,797  |

**ART AUCTION**

|                                |   |   |   |     |     |     |              |     |       |
|--------------------------------|---|---|---|-----|-----|-----|--------------|-----|-------|
| Art Auction donations          |   |   |   |     |     | 100 |              | 100 | -     |
| Art Auction revenue            |   |   |   |     |     |     |              |     |       |
| Art Auction Grant              |   |   |   | 250 | 250 |     |              | 500 |       |
| Transfer In from Funds Balance |   |   |   |     |     |     |              |     | 1,061 |
| Total                          |   |   |   |     |     |     | <b>Total</b> |     | 1,061 |
| Art Auction expense            | - | - | - | -   | 500 | -   | 10           | 510 |       |

**JAMES ISLAND PRIDE**

|                                |    |    |    |     |    |     |              |       |       |
|--------------------------------|----|----|----|-----|----|-----|--------------|-------|-------|
| James Island Pride donations   |    |    |    |     |    | 515 |              | 515   | -     |
| Helping Hands donations        |    |    |    |     |    |     |              |       |       |
| Grant-JIP                      |    |    |    |     |    |     |              |       |       |
| Transfer In from Funds Balance |    |    |    |     |    |     |              |       | 1,275 |
|                                |    |    |    |     |    |     | <b>Total</b> | 515   | 1,275 |
| James Island Pride expense     |    | 48 | 27 | 424 | 26 | 320 |              | 845   | 2,700 |
| Helping Hands expense          | 45 |    |    |     |    |     |              | 45    | -     |
| Grant-JIP-Expense              |    |    |    |     |    |     |              |       |       |
|                                |    |    |    |     |    |     | <b>Total</b> | 1,405 | 2,700 |

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