

# Town of James Island

## General Fund SUMMARY FY 2024-2025

| REVENUES                  | Actual             | Actual             | Actual             | Budgeted           | Through March      | EOY 2023-2024      | Difference       | Proposed Budget for 2024-2025 |
|---------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|------------------|-------------------------------|
|                           | 2020-2021          | 2021-2022          | 2022-2023          | 2023-2024          | 75% 2023-2024      | Estimate           |                  |                               |
| Operating Revenues        | \$4,018,923        | \$3,838,490        | \$5,727,334        | \$4,023,722        | \$2,884,094        | \$4,799,190        | \$775,468        | \$4,156,958                   |
| Transfer in from Funds    | (\$676,675)        | \$343,998          | \$0                | \$0                | \$0                | \$0                | \$0              | \$0                           |
| Transfer in from Reserves | \$0                | \$0                | \$0                | \$0                | \$0                | \$0                | \$0              | \$0                           |
| Transfer in from ARPA     | \$0                | \$0                | \$0                | \$0                | \$0                | \$0                | \$0              | \$0                           |
| <b>TOTALS:</b>            | <b>\$3,342,248</b> | <b>\$4,182,488</b> | <b>\$5,727,334</b> | <b>\$4,023,722</b> | <b>\$2,884,094</b> | <b>\$4,799,190</b> | <b>\$775,468</b> | <b>\$4,156,958</b>            |

| EXPENDITURES            | Actual             | Actual             | Actual             | Budgeted           | Through Feb        | EOY 2023-2024      | Difference         | Proposed Budget for 2024-2025 |
|-------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------------------------|
|                         | 2020-2021          | 2021-2022          | 2022-2023          | 2023-2024          | 67% 2023-2024      | Estimate           |                    |                               |
| Administration          | \$654,301          | \$669,343          | \$774,880          | \$792,085          | \$642,657          | \$852,821          | \$60,736           | \$837,029                     |
| Elected Officials       | \$104,412          | \$110,964          | \$114,155          | \$134,778          | \$95,225           | \$119,981          | (\$14,797)         | \$153,092                     |
| General Operations      | \$453,547          | \$388,626          | \$462,935          | \$846,743          | \$487,371          | \$609,214          | (\$237,529)        | \$669,000                     |
| Planning & Zoning       | \$5,809            | \$5,989            | \$9,194            | \$17,915           | \$3,721            | \$10,943           | (\$6,973)          | \$17,025                      |
| Building Services       | \$1,911            | \$24,809           | \$58,541           | \$6,100            | \$17,627           | \$23,079           | \$16,979           | \$32,900                      |
| Public Works            | \$207,031          | \$190,941          | \$209,765          | \$218,775          | \$102,255          | \$184,601          | (\$34,174)         | \$186,825                     |
| Island Sheriff's Patrol | \$351,616          | \$320,285          | \$369,754          | \$404,066          | \$229,168          | \$341,526          | (\$62,540)         | \$466,778                     |
| Code and Safety         | \$2,638            | \$17,353           | \$4,244            | \$22,460           | \$4,105            | \$20,227           | (\$2,233)          | \$17,400                      |
| Parks and Recreation    | \$22,159           | \$33,073           | \$19,022           | \$33,500           | \$17,856           | \$33,500           | \$0                | \$34,800                      |
| Facilities & Equipment  | \$192,617          | \$218,329          | \$219,609          | \$242,300          | \$145,645          | \$229,454          | (\$12,846)         | \$246,300                     |
| Community Services      | \$72,020           | \$50,716           | \$74,167           | \$119,000          | \$33,395           | \$116,500          | (\$2,500)          | \$134,300                     |
| JIPSD                   | \$905,000          | \$1,069,000        | \$1,269,996        | \$1,285,000        | \$963,000          | \$1,285,000        | \$0                | \$1,361,000                   |
| Transfer Out to Capital | \$367,013          | \$392,890          | \$0                | \$0                | \$0                | \$1,000,000        | \$0                | \$0                           |
| <b>TOTALS:</b>          | <b>\$3,340,074</b> | <b>\$3,492,318</b> | <b>\$3,586,262</b> | <b>\$4,122,722</b> | <b>\$2,742,025</b> | <b>\$4,826,846</b> | <b>(\$295,877)</b> | <b>\$4,156,449</b>            |

REVENUES LESS EXPENSES:                    \$2,174                    \$690,170                    \$2,141,072                    (\$99,000)                    \$142,069                    (\$27,656)                    \$1,071,345                    \$509

| <b>Fund Balances (Beginning 2023-2024)</b>           |                    | <b>Through Mar 2024</b> | <b>Est. EOY 2023-2024</b> | <b>Proposed Budget Impact on Balances</b> |
|--|--------------------|-------------------------|---------------------------|---|
| General Fund (unrestricted):                         | \$2,938,033        | \$3,080,102             | \$2,910,378               | \$509                                     |
| Reserve Fund (about 4 months of operating expenses): | \$1,328,484        | \$1,328,484             | \$1,328,484               | \$0                                       |
| Tree Fund (we restrict):                             | \$80,488           | \$57,238                | 40,631                    | (700)                                     |
| Stormwater Fund:                                     | \$624,573          | \$566,432               | \$566,432                 | 63,000                                    |
| Accommodations Tax Fund:                             | \$41,482           | \$41,482                | -                         |   |
| Hospitality Tax Fund:                                | \$2,279,174        | \$2,383,130             | \$1,634,586               |   |
| American Rescue Plan:                                | \$2,650,915        | \$1,152,610             | \$0                       | \$0                                       |
|  | <u>\$9,943,149</u> | <u>\$8,609,478</u>      | <u>\$6,480,510</u>        | <u>\$62,809</u>                           |

# Town of James Island

## Revenue Budget FY 2024-2025

| Fund Code | Line Item                        | Actual 2020-2021 | Actual 2021-2022 | Actual 2022-2023 | Budgeted 2023-2024 | Through March |                        | Difference  | Proposed Budget for 2024-2025 |
|-----------|----------------------------------|------------------|------------------|------------------|--------------------|---------------|------------------------|-------------|-------------------------------|
|           |                                  |                  |                  |                  |                    | 75% 2023-2024 | EOY 2023-2024 Estimate |             |                               |
| ?         | Accomodation Tax Share to GF     | \$51,653         | \$77,485         | \$51,495         |                    | \$914         | \$914                  | \$914       | 27,500                        |
| ?         | Brokers and Insurance Tax        | \$789,119        | \$801,598        | \$775,187        | \$801,600          | \$123,036     | \$801,600              | \$0         | \$760,000                     |
| ?         | Building Permit Fees             | \$16,609         | \$15,529         | \$27,279         | \$327,812          | \$11,245      | \$14,056               | (\$313,756) | \$25,000                      |
| ?         | Business License Fees            | \$399,876        | \$384,411        | \$499,280        | \$360,000          | \$202,816     | \$360,000              | \$0         | \$480,000                     |
| ?         | Donations                        | \$50             | \$120            | \$0              | \$0                | \$0           | \$0                    | \$0         | \$0                           |
| ?         | Grants (PARD's, RIA \$1 mil)     | \$32,854         | \$69,718         | \$1,854,631      | \$11,000           | \$1,000,000   | \$1,010,857            | \$999,857   | \$517,192                     |
| ?         | Filing Fees                      | \$0              | \$0              | \$0              | \$760              | \$1,780       | \$1,780                | \$1,020     | \$500                         |
| ?         | Franchise Fees                   | \$334,677        | \$320,182        | \$303,094        | \$309,000          | \$221,821     | \$319,015              | \$10,015    | \$320,000                     |
| ?         | Interest                         | \$459            | \$437            | \$2,939          | \$1,500            | \$47,310      | \$80,000               | \$78,500    | \$185,000                     |
| ?         | Alcohol Licenses                 | \$14,280         | \$12,000         | \$6,000          | \$10,000           | \$0           | \$0                    | (\$10,000)  | \$6,000                       |
| ?         | Local Assessment Fee             | \$988            | \$3,571          | \$5,656          | \$2,500            | \$2,781       | \$2,781                | \$281       | \$2,700                       |
| ?         | LOST Property Credit Fund        | \$1,194,860      | \$1,225,380      | \$1,286,714      | \$1,284,000        | \$764,046     | \$1,285,000            | \$1,000     | \$1,360,000                   |
| ?         | LOST Revenue Fund                | \$485,800        | \$524,734        | \$550,542        | \$547,000          | \$332,638     | \$547,000              | \$0         | \$580,000                     |
| ?         | Miscellaneous Income             | \$334,146        | \$26,741         | \$371            | \$0                | \$54          | \$54                   | \$54        | \$100                         |
| ?         | Planning & Zoning Fees           | \$14,442         | \$16,162         | \$15,275         | \$15,000           | \$11,227      | \$14,034               | (\$966)     | \$16,200                      |
| ?         | State Aid to Subdivisions (LGF)  | \$278,464        | \$263,279        | \$275,661        | \$272,350          | \$142,982     | \$285,964              | \$13,614    | \$300,266                     |
| ?         | Telecomm Tax                     | \$17,095         | \$12,901         | \$11,857         | \$17,000           | \$10,936      | \$14,000               | (\$3,000)   | \$16,000                      |
| ?         | Homestead Exemption Receipts     | \$50,061         | \$69,718         | \$46,792         | \$50,000           | \$0           | \$50,000               | \$0         | \$46,000                      |
| ?         | Facility Rentals                 | \$3,490          | \$6,824          | \$6,361          | \$6,000            | \$5,608       | \$7,010                | \$1,010     | \$7,500                       |
| ?         | Stormwater Plan Review Fees      | \$0              | \$7,700          | \$8,200          | \$8,200            | \$4,900       | \$6,125                | (\$2,075)   | \$7,000                       |
| ?         | Tree Mitigation                  | \$0              | \$0              | \$0              | \$0                | \$0           | \$0                    | \$0         | \$0                           |
| ?         | Property Tax (17.9 mils)         | \$1,296,230      | \$1,296,230      | \$0              | \$1,436,560        | \$0           | \$1,436,560            | \$0         | \$1,574,566                   |
|           | Transfers                        |                  |                  |                  |                    |               |                        | \$0         | (\$500,000)                   |
|           |                                  | \$5,315,153      | \$5,134,720      | \$5,727,334      | \$5,460,282        | \$2,884,094   | \$6,236,750            | \$776,468   | \$5,731,524                   |
|           | Property Tax Rollback Credit     | (\$1,194,860)    | (\$1,225,380)    | \$0              | (\$1,284,000)      | (\$1,284,000) | (\$1,285,000)          | (\$1,000)   | (\$1,360,000)                 |
|           | Property Tax Credit from Revenue | (\$101,370)      | (\$70,850)       | \$0              | (\$152,560)        | (\$152,560)   | (\$152,560)            | \$0         | (\$214,566)                   |
|           |                                  | (\$1,296,230)    | (\$1,296,230)    | \$0              | (\$1,436,560)      | (\$1,436,560) | (\$1,437,560)          | (\$1,000)   | (\$1,574,566)                 |
|           | TOTALS:                          | \$4,018,923      | \$3,838,490      | \$5,727,334      | \$4,023,722        | \$1,447,534   | \$4,799,190            | \$775,468   | \$4,156,958                   |

# Town of James Island

## Administration Budget FY 2024-2025

| Fund Code | Line Item                        | Actual 2020-2021 | Actual 2021-2022 | Actual 2022-2023 | Through March      |               |                        | Difference | Proposed Budget for 2024-2025 |
|-----------|----------------------------------|------------------|------------------|------------------|--------------------|---------------|------------------------|------------|-------------------------------|
|           |                                  |                  |                  |                  | Budgeted 2023-2024 | 75% 2023-2024 | EOY 2023-2024 Estimate |            |                               |
| ?         | Salaries                         | \$284,379        | \$316,254        | \$345,661        | \$343,261          | \$238,887     | \$344,047              | \$786      | \$353,000                     |
| ?         | Benefits, Taxes & Fees           | \$173,952        | \$129,645        | \$144,205        | \$142,724          | \$100,646     | \$144,367              | \$1,643    | \$155,500                     |
| ?         | Advertising                      | \$2,855          | \$1,816          | \$3,051          | \$3,500            | \$1,857       | \$3,500                | \$0        | \$3,500                       |
| ?         | Audit                            | \$12,500         | \$12,500         | \$12,500         | \$12,500           | \$12,500      | \$12,500               | \$0        | \$13,500                      |
| ?         | Bank charges                     | \$617            | \$1,533          | \$1,679          | \$2,000            | \$115         | \$144                  | (\$1,856)  | \$300                         |
| ?         | Bank charges - CC                |                  |                  |                  |                    | \$1,469       | \$1,836                | \$1,836    | \$1,500                       |
| ?         | Bank charges - Payroll Exp       |                  | \$6,060          | \$5,067          | \$6,000            | \$4,506       | \$5,633                | (\$368)    | \$6,000                       |
| ?         | Copier                           | \$4,968          | \$5,562          | \$4,225          | \$4,500            | \$2,635       | \$4,500                | \$0        | \$4,500                       |
| ?         | Dues and Subscriptions           | \$160            | \$120            | \$305            | \$1,500            | \$340         | \$425                  | (\$1,075)  | \$1,000                       |
| ?         | Election Expenses                |                  | \$0              |                  | \$8,500            | \$10,676      | \$10,676               | \$2,176    | \$0                           |
| ?         | Employee Appreciation            | \$578            | \$1,220          | \$465            | \$800              | \$878         | \$900                  | \$100      | \$2,800                       |
| ?         | Employee Screening               |                  |                  | \$971            |                    | \$148         | \$224                  | \$224      | \$149                         |
| ?         | Employee Training & Wellness     | \$3,105          | \$3,510          | \$5,608          | \$5,800            | \$4,625       | \$5,800                | \$0        | \$5,600                       |
| ?         | Equipment, Software, Maintenance |                  |                  | \$23,568         |                    |               |                        | \$0        | \$400                         |
| ?         | Information Services             | \$49,030         | \$69,327         | \$54,486         | \$95,000           | \$63,049      | \$78,811               | (\$16,189) | \$116,680                     |
| ?         | Insurance                        | \$40,838         | \$48,162         | \$67,518         | \$54,500           | \$66,868      | \$83,585               | \$29,085   | \$70,000                      |
| ?         | Legal & Professional Services    | \$51,857         | \$41,490         | \$86,998         | \$80,000           | \$44,438      | \$55,548               | (\$24,453) | \$75,000                      |
| ?         | Legal Settlement                 |                  |                  |                  |                    | \$75,745      | \$75,745               | \$75,745   | \$0                           |
| ?         | Grant Writing Services           | \$5,459          | \$8,560          | \$2,310          | \$8,400            |               | \$8,400                | \$0        | \$4,000                       |
| ?         | MASC Membership                  | \$5,341          | \$5,347          | \$5,347          | \$5,800            | \$5,347       | \$5,347                | (\$453)    | \$5,400                       |
| ?         | Mileage Reimbursement            | \$338            | \$316            | \$364            | \$800              | \$44          | \$150                  | (\$650)    | \$800                         |
| ?         | Mobile Devices                   | \$2,340          | \$1,954          | \$1,289          | \$1,500            | \$1,026       | \$1,283                | (\$218)    | \$1,500                       |
| ?         | Postage                          | \$5,076          | \$6,060          | \$2,334          | \$6,800            | \$1,630       | \$2,038                | (\$4,763)  | \$7,000                       |
| ?         | Supplies                         | \$7,331          | \$4,512          | \$5,490          | \$5,200            | \$3,760       | \$5,200                | \$0        | \$5,500                       |
| ?         | Town Codification                | \$2,350          | \$4,168          | \$1,371          | \$1,000            | \$131         | \$164                  | (\$836)    | \$1,000                       |
| ?         | Training and Travel              | \$1,227          | \$1,227          | \$68             | \$2,000            | \$1,337       | \$2,000                | \$0        | \$2,400                       |
|           |                                  | \$654,301        | \$669,343        | \$774,880        | \$792,085          | \$642,657     | \$852,821              | \$60,736   | \$837,029                     |

# Town of James Island

## Elected Officials Budget FY 2024-2025

| Fund Code | Line Item              | Actual 2020-2021 | Actual 2021-2022 | Actual 2022-2023 | Budgeted 2023-2024 | Through March 75% 2023-2024 | EOY 2023-2024 Estimate | Difference | Proposed Budget for 2024-2025 |
|-----------|------------------------|------------------|------------------|------------------|--------------------|-----------------------------|------------------------|------------|-------------------------------|
| ?         | Salaries               | \$50,000         | \$50,884         | \$49,982         | \$61,250           | \$43,077                    | \$53,846               | (\$7,404)  | \$70,000                      |
| ?         | Benefits, Taxes & Fees | \$53,382         | \$58,850         | \$61,180         | \$70,528           | \$50,508                    | \$63,135               | (\$7,393)  | \$80,092                      |
| ?         | Mayor Expense          | \$420            | \$690            | \$841            | \$1,000            | \$562                       | \$1,000                | \$0        | \$1,000                       |
| ?         | Council Expenses       | \$200            | \$71             | \$2,000          | \$2,000            | \$1,078                     | \$2,000                | \$0        | \$2,000                       |
| ?         | Mobile Devices         | \$410            | \$469            | \$152            |                    |                             | \$0                    | \$0        |                               |
|           |                        | \$104,412        | \$110,964        | \$114,155        | \$134,778          | \$95,225                    | \$119,981              | (\$14,797) | \$153,092                     |

## General Operations Budget FY 2024-2025

| Fund Code | Line Item              | Actual 2020-2021 | Actual 2021-2022 | Actual 2022-2023 | Budgeted 2023-2024 | Through March 75% 2023-2024 | EOY 2023-2024 Estimate | Difference  | Proposed Budget for 2024-2025 |
|-----------|------------------------|------------------|------------------|------------------|--------------------|-----------------------------|------------------------|-------------|-------------------------------|
| ?         | Salaries               | \$335,711        | \$281,367        | \$333,502        | \$594,102          | \$350,912                   | \$438,640              | (\$155,462) | \$478,000                     |
| ?         | Benefits, Taxes & Fees | \$117,836        | \$107,259        | \$129,433        | \$252,641          | \$136,459                   | \$170,574              | (\$82,067)  | \$191,000                     |
|           |                        | \$453,547        | \$388,626        | \$462,935        | \$846,743          | \$487,371                   | \$609,214              | (\$237,529) | \$669,000                     |

# Town of James Island

## Public Works (STORMWATER OPERATIONS) Budget FY 2024-2025

| Fund Code | Line Item                 | Actual 2020-2021 | Actual 2021-2022 | Actual 2022-2023 | Budgeted 2023-2024 | Through March |           | EOY 2023-2024 Estimate | Difference | Proposed Budget for 2024-2025 |
|-----------|---------------------------|------------------|------------------|------------------|--------------------|---------------|-----------|------------------------|------------|-------------------------------|
|           |                           |                  |                  |                  |                    | 75% 2023-2024 |           |                        |            |                               |
| ?         | Dues and Subscriptions    | \$218            | \$238            | \$353            | \$725              | \$468         | \$725     | \$0                    | \$725      |                               |
| ?         | Mobile Devices            | \$981            | \$621            | \$39             | \$1,100            | \$0           | \$0       | (\$1,100)              | \$0        |                               |
| ?         | Emergency Management      | \$9,744          | \$9,287          | \$49,329         | \$26,000           | \$10,357      | \$9,000   | (\$17,000)             | \$20,000   |                               |
| ?         | Groundskeeping            | \$73,937         | \$66,810         | \$63,147         | \$70,000           | \$40,005      | \$70,000  | \$0                    | \$45,000   |                               |
| ?         | Tree Maintenance and Care |                  | \$1,355          | \$8,110          | \$10,000           | \$360         | \$10,000  | \$0                    | \$10,000   |                               |
| ?         | Mileage Reimbursement     |                  | \$23             | \$0              | \$300              | \$0           | \$300     | \$0                    | \$100      |                               |
| ?         | Public Outreach           |                  | \$20             | \$0              | \$250              | \$0           | \$250     | \$0                    | \$300      |                               |
| ?         | Projects                  | \$65,579         | \$80,023         | \$50,961         | \$50,000           | \$18,305      | \$50,000  | \$0                    | \$68,000   |                               |
| ?         | Signage                   |                  | \$2,070          | \$2,467          | \$4,000            | \$2,644       | \$2,500   | (\$1,500)              | \$4,000    |                               |
| ?         | Stormwater expenses       |                  |                  |                  |                    | \$576         | \$576     | \$576                  | \$0        |                               |
| ?         | Supplies                  | \$4,466          | \$2,771          | \$7,383          | \$8,000            | \$4,191       | \$8,000   | \$0                    | \$6,000    |                               |
| ?         | Asset Management          | \$51,585         | \$26,569         | \$26,024         | \$45,000           | \$25,349      | \$30,000  | (\$15,000)             | \$30,000   |                               |
| ?         | Training and Travel       | \$295            | \$815            | \$1,105          | \$2,500            | \$0           | \$2,500   | \$0                    | \$1,500    |                               |
| ?         | Uniform / PPE             | \$226            | \$339            | \$847            | \$900              | \$0           | \$750     | (\$150)                | \$1,200    |                               |
|           |                           | \$207,031        | \$190,941        | \$209,765        | \$218,775          | \$102,255     | \$184,601 | (\$34,174)             | \$186,825  |                               |

## Codes and Safety Budget FY 2024-2025

| Fund Code | Line Item                   | Actual 2020-2021 | Actual 2021-2022 | Actual 2022-2023 | Budgeted 2023-2024 | Through March |          | EOY 2023-2024 Estimate | Difference | Proposed Budget for 2024-2025 |
|-----------|-----------------------------|------------------|------------------|------------------|--------------------|---------------|----------|------------------------|------------|-------------------------------|
|           |                             |                  |                  |                  |                    | 75% 2023-2024 |          |                        |            |                               |
| ?         | Memberships/Dues            |                  |                  |                  | \$250              | \$0           | \$250    | \$0                    | \$250      |                               |
| ?         | Crime Watch Materials       |                  | \$273            |                  | \$250              | \$0           | \$0      | (\$250)                | \$200      |                               |
| ?         | Equipment                   |                  |                  | \$960            | \$1,960            | \$960         | \$1,960  | \$0                    | \$1,000    |                               |
| ?         | Mileage Reimbursement       |                  |                  |                  | \$100              | \$0           | \$100    | \$0                    | \$0        |                               |
| ?         | Mobile Devices              | \$414            | \$322            |                  | \$700              | \$0           | \$0      | (\$700)                | \$0        |                               |
| ?         | Animal Control              |                  | \$3,000          |                  | \$3,000            | \$0           | \$3,000  | \$0                    | \$2,500    |                               |
| ?         | Overgrown Lot Clearing      |                  |                  |                  | \$2,000            | \$725         | \$725    | (\$1,275)              | \$750      |                               |
| ?         | Radio Contract              | \$1,368          | \$1,368          | \$3,192          | \$3,200            | \$2,394       | \$3,192  | (\$8)                  | \$3,200    |                               |
| ?         | Supplies                    | \$856            | \$940            | \$37             | \$250              | \$26          | \$250    | \$0                    | \$250      |                               |
| ?         | Training                    |                  |                  |                  | \$500              | \$0           | \$500    | \$0                    | \$800      |                               |
| ?         | Uniform / PPE               |                  |                  | \$55             | \$250              | \$0           | \$250    | \$0                    | \$250      |                               |
| ?         | Unsafe Buildings Demolition |                  | \$11,450         |                  | \$10,000           | \$0           | \$10,000 | \$0                    | \$8,000    |                               |
| ?         | Inoperable Vehicle Towing   |                  |                  |                  | \$0                | \$0           | \$0      | \$0                    | \$200      |                               |
|           |                             | \$2,638          | \$17,353         | \$4,244          | \$22,460           | \$4,105       | \$20,227 | (\$2,233)              | \$17,400   |                               |

# Town of James Island

## Planning and Zoning Budget FY 2024-2025

| Fund Code | Line Item               | Actual 2020-2021 | Actual 2021-2022 | Actual 2022-2023 | Through March      |               |                        | Difference | Proposed Budget for 2024-2025 |
|-----------|-------------------------|------------------|------------------|------------------|--------------------|---------------|------------------------|------------|-------------------------------|
|           |                         |                  |                  |                  | Budgeted 2023-2024 | 75% 2023-2024 | EOY 2023-2024 Estimate |            |                               |
| ?         | Advertising             | \$230            | \$809            | \$838            | \$1,500            | \$202         | \$1,500                | \$0        | \$1,500                       |
| ?         | Mobile Devices          | \$670            | \$24             | \$0              |                    | \$0           | \$0                    | \$0        | \$0                           |
| ?         | Dues and Subscriptions  | \$267            | \$59             | \$0              | \$715              | \$125         | \$715                  | \$0        | \$725                         |
| ?         | Mileage Reimbursement   | \$0              | \$0              | \$0              | \$200              | \$0           | \$200                  | \$0        | \$200                         |
| ?         | Equipment / Software    | \$365            | \$2,412          | \$4,558          | \$5,500            | \$1,594       | \$5,500                | \$0        | \$4,500                       |
| ?         | Supplies                | \$190            | \$190            | \$332            | \$500              | \$147         | \$500                  | \$0        | \$400                         |
| ?         | Training and Travel     | \$90             | \$90             | \$740            | \$1,000            | \$431         | \$1,000                | \$0        | \$1,600                       |
| ?         | Uniform / PPE           | \$0              | \$0              | \$0              | \$500              | \$0           | \$0                    | (\$500)    | \$500                         |
| ?         | Planning Commission     | \$1,362          | \$750            | \$450            | \$4,000            | \$1,012       | \$1,265                | (\$2,735)  | \$3,800                       |
| ?         | Board of Zoning Appeals | \$2,635          | \$1,655          | \$2,276          | \$4,000            | \$210         | \$263                  | (\$3,738)  | \$3,800                       |
|           |                         | \$5,809          | \$5,989          | \$9,194          | \$17,915           | \$3,721       | \$10,943               | (\$6,973)  | \$17,025                      |

## Building Inspections Budget FY 2024-2025

| Fund Code | Line Item              | Actual 2020-2021 | Actual 2021-2022 | Actual 2022-2023 | Through March      |               |                        | Difference | Proposed Budget for 2024-2025 |
|-----------|------------------------|------------------|------------------|------------------|--------------------|---------------|------------------------|------------|-------------------------------|
|           |                        |                  |                  |                  | Budgeted 2023-2024 | 75% 2023-2024 | EOY 2023-2024 Estimate |            |                               |
| ?         | County Contract        |                  | \$24,629         | \$58,541         |                    | \$17,128      | \$21,410               | \$21,410   | \$30,000                      |
| ?         | Mobile Devices         | \$660            | \$180            |                  | \$600              |               |                        | (\$600)    | \$600                         |
| ?         | Dues and Subscriptions | \$462            |                  |                  | \$1,000            | \$180         | \$600                  | (\$400)    | \$800                         |
| ?         | Equipment/Software     |                  |                  |                  | \$1,500            |               |                        | (\$1,500)  | \$300                         |
| ?         | Mileage Reimbursement  | \$69             |                  |                  | \$500              |               |                        | (\$500)    | \$0                           |
| ?         | Supplies               | \$65             |                  |                  | \$600              | \$219         | \$219                  | (\$381)    | \$300                         |
| ?         | Travel and Training    | \$655            |                  |                  | \$1,400            | \$100         | \$600                  | (\$800)    | \$500                         |
| ?         | Uniform / PPE          |                  |                  |                  | \$250              |               |                        | (\$250)    | \$200                         |
| ?         | Community Outreach     |                  |                  |                  | \$250              |               | \$250                  | \$0        | \$200                         |
|           |                        | \$1,911          | \$24,809         | \$58,541         | \$6,100            | \$17,627      | \$23,079               | \$16,979   | \$32,900                      |

# Town of James Island

## Parks & Recreation Budget FY 2024-2025

| Fund Code | Line Item              | Actual 2020-2021 | Actual 2021-2022 | Actual 2022-2023 | Budgeted 2023-2024 | Through March 75% 2023-2024 | EOY 2023-2024 Estimate | Difference | Proposed Budget for 2024-2025 |
|-----------|------------------------|------------------|------------------|------------------|--------------------|-----------------------------|------------------------|------------|-------------------------------|
| ?         | Dock Street Park M & O |                  | \$7,500          |                  |                    |                             |                        | \$0        | \$1,000                       |
| ?         | Pinckney Park M & O    |                  |                  | \$27             |                    |                             |                        | \$0        | \$1,000                       |
| ?         | Other Park Maintenance | \$7,444          | \$12,309         | \$9,086          | \$12,500           | \$14,413                    | \$12,500               | \$0        | \$18,000                      |
| ?         | Special Events         | \$1,490          | \$939            | \$1,994          | \$5,000            | \$1,677                     | \$5,000                | \$0        | \$2,000                       |
| ?         | Youth Sports Program   | \$13,225         | \$12,325         | \$7,915          | \$16,000           | \$1,766                     | \$16,000               | \$0        | \$12,000                      |
|           |                        | \$22,159         | \$33,073         | \$19,022         | \$33,500           | \$17,856                    | \$33,500               | \$0        | \$34,800                      |

## Facilities & Equipment Budget FY 2024-2025

| Fund Code | Line Item              | Actual 2020-2021 | Actual 2021-2022 | Actual 2022-2023 | Budgeted 2023-2024 | Through March 75% 2023-2024 | EOY 2023-2024 Estimate | Difference | Proposed Budget for 2024-2025 |
|-----------|------------------------|------------------|------------------|------------------|--------------------|-----------------------------|------------------------|------------|-------------------------------|
| ?         | Equipment/Furniture    | \$3,659          | \$137            | \$1,399          | \$5,000            | \$1,673                     | \$5,000                | \$0        | \$4,000                       |
| ?         | Facilities Maintenance | \$6,198          | \$6,444          | \$17,286         | \$19,800           | \$7,071                     | \$19,800               | \$0        | \$16,000                      |
| ?         | Generator Maint.       |                  | \$3,384          | \$1,846          | \$2,000            | \$1,911                     | \$2,000                | \$0        | \$2,000                       |
| ?         | Janitorial             | \$7,118          | \$9,359          | \$14,850         | \$12,000           | \$10,800                    | \$13,500               | \$1,500    | \$13,000                      |
| ?         | Security Monitoring    | \$2,112          | \$4,160          | \$1,151          | \$1,500            | \$858                       | \$1,073                | (\$428)    | \$1,500                       |
| ?         | Street Lights          | \$134,802        | \$152,868        | \$148,403        | \$155,000          | \$102,142                   | \$155,000              | \$0        | \$155,000                     |
| ?         | Utilities              | \$32,324         | \$34,555         | \$28,366         | \$35,000           | \$16,865                    | \$21,081               | (\$13,919) | \$42,000                      |
| ?         | Vehicle Maint.Expense  | \$6,404          | \$7,422          | \$6,308          | \$12,000           | \$4,325                     | \$12,000               | \$0        | \$12,000                      |
|           |                        | \$192,617        | \$218,329        | \$219,609        | \$242,300          | \$145,645                   | \$229,454              | (\$12,846) | \$246,300                     |

# Town of James Island

## Island Sheriff's Patrol Budget FY 2024-2025

25% to Hospitality

| Fund Code | Line Item                              | Actual 2020-2021 | Actual 2021-2022 | Actual 2022-2023 | Budgeted 2023-2024 | Through March |           | EOY 2023-2024 Estimate | Difference | Proposed Budget for 2024-2025 |
|-----------|--|------------------|------------------|------------------|--------------------|---------------|-----------|------------------------|------------|-------------------------------|
|           |  |                  |                  |                  |                    | 75% 2023-2024 |           |                        |            |                               |
| ?         | ISP Salary                             | \$244,096        | \$183,349        | \$225,982        | \$186,814          | \$156,345     | \$195,431 | \$8,617                | \$270,967  |                               |
| ?         | ISP Benefits, Taxes & Fees             | \$65,709         | \$50,752         | \$64,326         | \$52,102           | \$44,952      | \$56,190  | \$4,088                | \$78,282   |                               |
| ?         | ISP Programs & Supplies                | \$13,483         | \$15,597         | \$14,129         | \$17,250           | \$7,924       | \$9,905   | (\$7,345)              | \$16,650   |                               |
| ?         | ISP - Other Security                   |                  |                  |                  |                    |               |           | \$0                    | \$14,625   |                               |
| ?         | ISP - Dedicated Officer Annual Expense | \$28,328         | \$70,587         | \$65,317         | \$147,900          | \$19,947      | \$80,000  | (\$67,900)             | \$86,254   |                               |
|           |  | \$351,616        | \$320,285        | \$369,754        | \$404,066          | \$229,168     | \$341,526 | (\$62,540)             | \$466,778  |                               |

## Community Services Budget FY 2024-2025

| Fund Code | Line Item                       | Actual 2020-2021 | Actual 2021-2022 | Actual 2022-2023 | Budgeted 2023-2024 | Through March |           | EOY 2023-2024 Estimate | Difference | Proposed Budget for 2024-2025 |
|-----------|---------------------------------|------------------|------------------|------------------|--------------------|---------------|-----------|------------------------|------------|-------------------------------|
|           |                                 |                  |                  |                  |                    | 75% 2023-2024 |           |                        |            |                               |
| ?         | Repair Care Program             | \$37,799         | \$13,300         | \$25,137         | \$35,000           | \$0           | \$35,000  | \$0                    | \$40,000   |                               |
| ?         | Drainage Council                |                  |                  |                  | \$500              | \$0           | \$500     | \$0                    | \$500      |                               |
| ?         | History Council                 | \$4,344          | \$1,884          | \$1,565          | \$5,000            | \$296         | \$2,500   | (\$2,500)              | \$17,000   |                               |
| ?         | Neighborhood Council            | \$810            | \$45             | \$2,775          | \$3,000            | \$1,194       | \$3,000   | \$0                    | \$2,800    |                               |
| ?         | Business Development Council    | \$31             |                  |                  | \$500              | \$0           | \$500     | \$0                    | \$500      |                               |
| ?         | James Island Pride              | \$1,656          | \$1,902          | \$2,688          | \$3,500            | \$298         | \$3,500   | \$0                    | \$5,000    |                               |
| ?         | Helping Hands                   | \$340            | \$518            | \$247            | \$500              | \$292         | \$500     | \$0                    | \$1,500    |                               |
| ?         | Tree Council                    | \$3,290          | \$2,067          |                  | \$3,500            | \$215         | \$3,500   | \$0                    | \$5,000    |                               |
| ?         | Community Tutoring Programs     |                  |                  | \$9,850          | \$12,500           | \$0           | \$12,500  | \$0                    | \$12,000   |                               |
| ?         | Community Service Contributions | \$23,750         | \$31,000         | \$31,905         | \$55,000           | \$31,100      | \$55,000  | \$0                    | \$50,000   |                               |
|           |                                 | \$72,020         | \$50,716         | \$74,167         | \$119,000          | \$33,395      | \$116,500 | (\$2,500)              | \$134,300  |                               |

## Jl Public Safety District Budget FY 2024-2025

| Fund Code | Line Item       | Actual 2020-2021 | Actual 2021-2022 | Actual 2022-2023 | Budgeted 2023-2024 | Through March |             | EOY 2023-2024 Estimate | Difference  | Proposed Budget for 2024-2025 |
|-----------|-----------------|------------------|------------------|------------------|--------------------|---------------|-------------|------------------------|-------------|-------------------------------|
|           |                 |                  |                  |                  |                    | 75% 2023-2024 |             |                        |             |                               |
| ?         | Tax Relief      | \$900,000        | \$1,068,000      | \$1,269,996      | \$1,284,000        | \$963,000     | \$1,284,000 | \$0                    | \$1,360,000 |                               |
| ?         | Admin Expense   |                  |                  |                  |                    |               | \$0         | \$0                    | \$0         |                               |
|           | Auditor Expense | \$5,000          | \$1,000          |                  | \$1,000            | \$0           | \$1,000     | \$0                    | \$1,000     |                               |
|           |                 | \$905,000        | \$1,069,000      | \$1,269,996      | \$1,285,000        | \$963,000     | \$1,285,000 | \$0                    | \$1,361,000 |                               |



# Town of James Island

## Capital Projects Budget FY 2024-2025

| Fund Code                   | Line Item  | Actual 2020-2021   | Actual 2021-2022 | Actual 2022-2023 | Through March      |                    |                        |                  | Proposed Budget for 2024-2025 | 2025-2026          | 2026-2027          | 2027-2028        | 2028-2029        | 2029-2030        | Total 5-Year CIP   |
|-----------------------------|--|--------------------|------------------|------------------|--------------------|--------------------|------------------------|------------------|-------------------------------|--------------------|--------------------|------------------|------------------|------------------|--------------------|
|                             |  |                    |                  |                  | Budgeted 2023-2024 | 75% 2023-2024      | EOY 2023-2024 Estimate | Difference       |                               |                    |                    |                  |                  |                  |                    |
| <b>INFRASTRUCTURE</b>       |  |                    |                  |                  |                    |                    |                        |                  |                               |                    |                    |                  |                  |                  |                    |
|                             | 1129 Hillman   |                    |                  | \$268,182        |                    | \$0                |                        | \$0              |                               |                    |                    |                  |                  |                  | \$0                |
|                             | Hillman Street Property                              |                    |                  | \$226,998        |                    | \$0                |                        | \$0              |                               |                    |                    |                  |                  |                  | \$0                |
|                             | Dills Bluff Sidewalk, Phase III - Seaside to Winborn | \$23,897           | \$27,056         | \$30,906         |                    | \$5,057            | \$5,057                | (\$5,057)        |                               |                    |                    |                  |                  |                  | \$0                |
|                             | Dills Bluff Sidewalk, Phase IV - Winborn to HBVR     |                    |                  |                  | \$250,000          | \$953              | \$953                  | \$249,047        | \$100,000                     | \$100,000          | \$700,000          | \$200,000        |                  |                  | \$1,000,000        |
|                             | Lighthouse Point Sidewalk and Drainage, Phase I      |                    | \$55,000         |                  |                    | \$0                |                        | \$0              |                               |                    |                    |                  |                  |                  | \$0                |
|                             | Regatta Road Sidewalk                                | \$30,668           | \$2,393          | \$2,501          | \$9,000            | \$0                | \$9,000                | \$0              | \$125,000                     |                    |                    |                  |                  |                  | \$0                |
|                             | Seaside Lane Sidewalk                                |                    |                  |                  |                    | \$566              | \$566                  | (\$566)          |                               |                    |                    |                  |                  |                  | \$0                |
|                             | Town Hall - Second Floor                             |                    |                  |                  | \$45,000           | \$0                | \$0                    | \$45,000         |                               | \$50,000           |                    |                  |                  |                  | \$50,000           |
|                             | Town Hall Sidewalk Completion to Camp                | \$32,885           | \$32,885         |                  |                    | \$0                |                        | \$0              |                               |                    |                    |                  |                  |                  | \$0                |
|                             | Traffic Calming Projects                             | \$105,937          | \$142            | \$16,788         | \$75,000           | \$82,404           | \$82,404               | (\$7,404)        | \$30,000                      | \$30,000           | \$50,000           | \$50,000         | \$50,000         | \$50,000         | \$230,000          |
|                             | Camp Road Sidewalk Completion at Oyster Point        | \$27,000           | \$27,000         |                  |                    | \$0                |                        | \$0              |                               |                    |                    |                  |                  |                  | \$0                |
|                             | Nabors Phase I                                       |                    | \$18,100         | \$7,400          |                    | \$0                |                        | \$0              | \$20,000                      | \$80,000           | \$135,000          |                  |                  |                  | \$215,000          |
|                             | Honey Hill Road Paving                               |                    |                  |                  |                    | \$0                |                        | \$0              | \$58,800                      |                    |                    |                  |                  |                  | \$0                |
|                             | Undergrounding Power Lines                           |                    |                  |                  |                    | \$0                |                        | \$0              |                               |                    |                    |                  |                  |                  | \$0                |
|                             | Town Hall Solar Panels                               |                    | \$31,785         | \$52,975         |                    | \$0                |                        | \$0              |                               |                    |                    |                  |                  |                  | \$0                |
|                             | Other Capital Improvement Projects                   | \$50,000           |                  |                  |                    | \$0                |                        | \$0              |                               | \$10,000           | \$20,000           | \$50,000         | \$50,000         | \$50,000         | \$180,000          |
|                             | RIA Sewer Project (Connections)                      |                    |                  |                  |                    | \$0                | \$0                    | \$0              |                               | \$1,000,000        |                    |                  |                  |                  | \$1,000,000        |
|                             | Additional Sewer Connections                         |                    |                  |                  |                    |                    |                        |                  |                               | \$500,000          |                    |                  |                  |                  |                    |
|                             | Septic Tank Testing                                  |                    | \$2,400          | \$36,350         | \$110,000          | \$14,450           | \$14,450               | \$95,550         | \$10,000                      | \$5,000            | \$5,000            | \$5,000          | \$5,000          | \$5,000          | \$25,000           |
|                             | James Island Creek Sewer Infrastructure Match        | \$50,000           | \$50,000         |                  | \$444,000          | \$0                | \$0                    | \$444,000        |                               | \$444,000          |                    |                  |                  |                  | \$444,000          |
|                             | <b>TOTAL Infrastructure:</b>                         | <b>\$320,387</b>   | <b>\$246,761</b> | <b>\$642,100</b> | <b>\$933,000</b>   | <b>\$103,430</b>   | <b>\$112,430</b>       | <b>\$820,570</b> | <b>\$343,800</b>              | <b>\$2,219,000</b> | <b>\$910,000</b>   | <b>\$305,000</b> | <b>\$105,000</b> | <b>\$105,000</b> | <b>\$3,144,000</b> |
| <b>DRAINAGE PROJECTS</b>    |  |                    |                  |                  |                    |                    |                        |                  |                               |                    |                    |                  |                  |                  |                    |
|                             | Lighthouse Point Sidewalk and Drainage, Phase I      |                    | \$55,000         | \$55,000         |                    | \$0                |                        | \$0              |                               |                    |                    |                  |                  |                  | \$0                |
|                             | Greenhill / Honey Hill Drainage Phase I-II           | \$57,817           | \$63,083         | \$7,044          | \$280,000          | \$242,645          | \$280,000              | \$0              |                               |                    |                    |                  |                  |                  | \$0                |
|                             | Greenhill / Honey Hill Drainage Easements            |                    |                  |                  |                    | \$0                |                        | \$0              |                               |                    |                    |                  |                  |                  | \$0                |
|                             | Oceanview-Stonepost Drainage Basin, Phases I-II      | \$63,500           | \$25,966         | \$120,016        | \$808,000          | \$407,796          | \$808,000              | \$0              |                               |                    |                    |                  |                  |                  | \$0                |
|                             | Woodhaven Drainage Improvements                      | \$10,100           | \$26,200         |                  | \$700,000          | \$10,500           | \$700,000              | \$0              |                               |                    |                    |                  |                  |                  | \$0                |
|                             | Quail Run Drainage Improvements                      |                    | \$22,275         |                  | \$735,000          | \$738,487          | \$738,487              | (\$3,487)        | \$5,000                       |                    |                    |                  |                  |                  | \$0                |
|                             | Hazard Mitigation Project                            | \$197,933          | \$339            |                  |                    | \$0                |                        | \$0              |                               |                    |                    |                  |                  |                  | \$0                |
|                             | Santee St. Drainage Improvements                     |                    |                  |                  |                    | \$0                |                        | \$0              |                               |                    |                    |                  |                  |                  | \$0                |
|                             | James Island Creek Basin Drainage Improvements       | \$32,000           | \$109            |                  |                    | \$0                |                        | \$0              | \$15,000                      | \$15,000           | \$25,000           | \$25,000         | \$25,000         | \$25,000         | \$115,000          |
|                             | Drainage Outflow Valve Devices                       |                    |                  |                  |                    | \$0                |                        | \$0              |                               | \$10,000           | \$20,000           |                  |                  |                  | \$30,000           |
|                             | Highland Ave Drainage Improvements                   | \$159,750          | \$159,750        |                  |                    | \$0                |                        | \$0              |                               |                    |                    |                  |                  |                  | \$0                |
|                             | Island-Wide Drainage Study                           |                    |                  |                  |                    | \$0                |                        | \$0              |                               |                    |                    |                  |                  |                  | \$0                |
|                             | Drainage Improvement Projects                        | \$67,173           |                  | \$44,253         | \$25,000           | \$13,935           | \$25,000               | \$0              | \$15,000                      | \$15,000           | \$25,000           | \$25,000         | \$25,000         | \$25,000         | \$115,000          |
|                             | <b>TOTAL Drainage:</b>                               | <b>\$588,273</b>   | <b>\$352,722</b> | <b>\$226,313</b> | <b>\$2,548,000</b> | <b>\$1,413,363</b> | <b>\$2,551,487</b>     | <b>(\$3,487)</b> | <b>\$35,000</b>               | <b>\$40,000</b>    | <b>\$70,000</b>    | <b>\$50,000</b>  | <b>\$50,000</b>  | <b>\$50,000</b>  | <b>\$260,000</b>   |
| <b>CAPITAL EQUIPMENT</b>    |  |                    |                  |                  |                    |                    |                        |                  |                               |                    |                    |                  |                  |                  |                    |
|                             | ISP - Dedicated Officer Initial Expense              | \$75,741           |                  |                  | \$66,300           | \$0                | \$0                    | \$66,300         |                               |                    |                    |                  |                  |                  | \$0                |
|                             | License Plate Recognition Camera - HBVR              |                    | \$27,186         |                  |                    | \$0                |                        | \$0              |                               |                    |                    |                  |                  |                  | \$0                |
|                             | License Plat Recognition Camera                      |                    |                  |                  |                    | \$0                |                        | \$0              |                               |                    |                    |                  |                  |                  | \$0                |
|                             | Security Upgrades                                    |                    |                  |                  |                    | \$0                |                        | \$0              |                               |                    |                    |                  |                  |                  | \$0                |
|                             | Public Works Equipment                               | \$45,028           | \$15,328         | \$50,259         | \$10,000           | \$8,915            | \$10,000               | \$0              | \$1,000                       | \$1,000            | \$5,000            | \$5,000          | \$5,000          | \$5,000          | \$21,000           |
|                             | Audio Visual Upgrades                                |                    |                  | \$13,015         | \$68,699           | \$56,115           | \$68,699               | \$0              | \$1,000                       | \$1,000            | \$5,000            | \$5,000          | \$5,000          | \$5,000          | \$21,000           |
|                             | <b>TOTAL Equipment:</b>                              | <b>\$120,769</b>   | <b>\$42,514</b>  | <b>\$63,274</b>  | <b>\$144,999</b>   | <b>\$65,030</b>    | <b>\$78,699</b>        | <b>\$66,300</b>  | <b>\$2,000</b>                | <b>\$2,000</b>     | <b>\$10,000</b>    | <b>\$10,000</b>  | <b>\$10,000</b>  | <b>\$10,000</b>  | <b>\$42,000</b>    |
| <b>PARKS AND RECREATION</b> |  |                    |                  |                  |                    |                    |                        |                  |                               |                    |                    |                  |                  |                  |                    |
|                             | Dock Street Park Improvements                        |                    | \$7,500          | \$533            | \$59,000           | \$24,525           | \$59,000               | \$0              | \$310,000                     | \$120,000          | \$200,000          |                  |                  |                  | \$320,000          |
|                             | Pinckney Park Improvements                           | \$50,880           | \$14,339         |                  |                    | \$0                |                        | \$0              | \$10,000                      | \$10,000           | \$20,000           |                  |                  |                  | \$30,000           |
|                             | Brantley Park Improvements                           |                    |                  |                  |                    | \$0                |                        | \$0              |                               |                    |                    |                  |                  |                  | \$0                |
|                             | Park Acquisitions                                    |                    |                  |                  |                    | \$0                |                        | \$0              | \$200,000                     | \$200,000          | \$250,000          | \$250,000        | \$250,000        | \$250,000        | \$1,200,000        |
|                             | Park Projects  |                    |                  |                  |                    | \$0                |                        | \$0              |                               |                    |                    |                  |                  |                  | \$0                |
|                             | Park and Rec Improvements                            |                    |                  |                  |                    | \$0                |                        | \$0              |                               |                    |                    |                  |                  |                  | \$0                |
|                             | <b>TOTAL Parks and Recreation:</b>                   | <b>\$50,880</b>    | <b>\$21,839</b>  | <b>\$533</b>     | <b>\$59,000</b>    | <b>\$24,525</b>    | <b>\$59,000</b>        | <b>\$0</b>       | <b>\$520,000</b>              | <b>\$330,000</b>   | <b>\$470,000</b>   | <b>\$250,000</b> | <b>\$250,000</b> | <b>\$250,000</b> | <b>\$1,550,000</b> |
|                             | <b>TOTAL CAPITAL PROJECTS:</b>                       | <b>\$1,080,309</b> | <b>\$663,836</b> | <b>\$932,220</b> | <b>\$3,684,999</b> | <b>\$1,606,348</b> | <b>\$2,801,616</b>     | <b>\$883,383</b> | <b>\$900,800</b>              | <b>\$2,591,000</b> | <b>\$1,460,000</b> | <b>\$615,000</b> | <b>\$415,000</b> | <b>\$415,000</b> | <b>\$4,996,000</b> |

**Town of James Island**

Hospitality Tax Capital Projects FY 2024-2025

| Fund Code | Line Item  | Actual 2020-2021 | Actual 2021-2022 | Actual 2022-2023 | Through March      |               |                        | Proposed Budget for 2024-2025 |            |           |           |           |           | Total 5-Year CIP |           |     |
|-----------|--|------------------|------------------|------------------|--------------------|---------------|------------------------|-------------------------------|------------|-----------|-----------|-----------|-----------|------------------|-----------|-----|
|           |  |                  |                  |                  | Budgeted 2023-2024 | 75% 2023-2024 | EOY 2023-2024 Estimate |                               | Difference | 2025-2026 | 2026-2027 | 2027-2028 | 2028-2029 |                  | 2029-2030 |     |
|           | Bus Shelters/Bench on Folly Road                   |                  |                  |                  | \$25,000           | \$0           |                        | \$25,000                      |            |           |           |           |           |                  |           | \$0 |
|           | Wayfinding Signage                                 |                  |                  | \$3,800          |                    | \$0           |                        | \$0                           |            |           |           |           |           |                  |           | \$0 |
|           | Camp and Folly -- Signage/Flags                    |                  |                  |                  | \$35,000           | \$0           |                        | \$35,000                      |            |           |           |           |           |                  |           | \$0 |
|           | Camp / Folly Landscaping                           |                  | \$30,000         |                  |                    | \$0           |                        | \$0                           |            |           |           |           |           |                  |           | \$0 |
|           | Streetscape Lighting at Camp / Dills Bluff         |                  |                  |                  |                    | \$0           |                        | \$0                           |            |           |           |           |           |                  |           | \$0 |
|           | Rethink Folly Road - Phase I                       |                  | \$28             |                  | \$400,000          | \$0           | \$400,000              | \$0                           | \$400,000  |           |           |           |           |                  |           | \$0 |
|           | ISP Dedicated Officer Initial Expense              |                  |                  |                  | \$22,100           | \$0           | \$0                    | \$22,100                      |            |           |           |           |           |                  |           | \$0 |
|           | Rethink Folly Road - Phase II-III                  |                  |                  |                  |                    | \$0           | \$0                    | \$0                           | \$30,000   |           |           |           |           |                  |           | \$0 |
|           | Folly Road Beautification                          | \$950            | \$1,657          |                  | \$10,000           | \$2,500       | \$10,000               | \$0                           | \$10,000   |           |           |           |           |                  |           | \$0 |
|           | Pinckney Park                                      | \$418            | \$418            |                  |                    | \$0           |                        | \$0                           | \$12,500   |           |           |           |           |                  |           | \$0 |
|           | Brantley Park                                      | \$2,080          | \$113,027        | \$13,033         | \$100,000          | \$15,425      | \$15,425               | \$84,575                      |            |           |           |           |           |                  |           | \$0 |
|           | James Island Arts and Cultural Center              | \$238,095        | \$122,789        | \$13,839         | \$150,000          | \$3,598       | \$150,000              | \$0                           | \$150,000  |           |           |           |           |                  |           | \$0 |
|           | James Island Arts and Cultural Center Solar Panels |                  | \$24,446         | \$54,629         |                    | \$0           |                        | \$0                           |            |           |           |           |           |                  |           | \$0 |
|           | 1248 Camp Center - Civil & Landscape               |                  |                  |                  |                    | \$0           |                        | \$0                           |            |           |           |           |           |                  |           | \$0 |
|           | Holiday Lights                                     |                  | \$1,042          | \$13,699         | \$2,000            | \$0           | \$2,000                | \$0                           | \$2,000    |           |           |           |           |                  |           | \$0 |
|           | Intersection Improvements at Camp / Dills Bluff    |                  |                  |                  |                    | \$0           |                        | \$0                           |            |           |           |           |           |                  |           | \$0 |
|           | Other Tourism-Related Projects                     |                  |                  |                  | \$50,000           | \$2,000       | \$50,000               | \$0                           | \$50,000   |           |           |           |           |                  |           | \$0 |
|           | Undergrounding Power Lines -Folly Road             |                  |                  |                  |                    | \$0           |                        | \$0                           |            |           |           |           |           |                  |           | \$0 |
|           | Folly Road Multi-Use Path, Wilton to Ft. Johnson   |                  |                  |                  | \$42,000           | \$0           |                        | \$42,000                      | \$42,000   |           |           |           |           |                  |           | \$0 |
|           | Park Projects                                      |                  |                  |                  |                    | \$0           |                        | \$0                           | \$100,000  |           |           |           |           |                  |           | \$0 |
|           | Historic Fort Johnson                              |                  |                  |                  | \$100,000          | \$0           |                        | \$100,000                     |            |           |           |           |           |                  |           | \$0 |
|           | <b>TOTAL:</b>                                      | \$241,543        | \$293,407        | \$99,000         | \$936,100          | \$23,523      | \$627,425              | \$308,675                     | \$856,500  | \$0       | \$0       | \$0       | \$0       | \$0              |           | \$0 |

**Transfers In:**

Hospitality Tax Fund: \$339,993 \$339,993



# Town of James Island

## Hospitality Tax Budget FY 2024-2025

| Fund Code | Line Item   | Actual 2020-2021 | Actual 2021-2022 | Actual 2022-2023 | Budgeted 2023-2024 | Through March 75% 2023-2024 | EOY 2023-2024 Estimate | Difference         | Proposed Budget for 2024-2025 |
|-----------|---|------------------|------------------|------------------|--------------------|-----------------------------|------------------------|--------------------|-------------------------------|
|           | <b>Hospitality Tax Revenue</b>                              | <b>\$536,228</b> | <b>\$700,953</b> | <b>\$673,442</b> | <b>\$680,000</b>   | <b>\$436,419</b>            | <b>\$680,000</b>       | <b>\$0</b>         | <b>\$690,000</b>              |
|           | <b>Hospitality Expenses</b>                                 |                  |                  |                  |                    |                             |                        |                    |                               |
| ?         | The Town Market   | \$300            | \$169            | \$1,669          | \$2,000            | \$676                       | \$4,000                | \$2,000            | \$6,000                       |
| ?         | Guide to Historic James Island                              |                  |                  | \$4,523          | \$5,000            |                             |                        | (\$5,000)          | \$1,000                       |
| ?         | ReThink Folly Rd - Staff Cost-Sharing                       | \$22,417         | \$31,149         | \$18,009         | \$20,000           | \$71                        | \$20,000               | \$0                | \$18,000                      |
| ?         | Santee St. Public Parking Lot                               | \$29,377         | \$29,400         | \$30,600         | \$34,400           | \$31,800                    | \$34,400               | \$0                | \$34,000                      |
| ?         | James Island Arts & Cultural Center Operations              | \$4,100          | \$106,038        | \$140,600        | \$150,000          | \$121,631                   | \$150,000              | \$0                | \$170,000                     |
| ?         | James Island Arts & Cultural Center Projects & Events       |                  |                  |                  | \$15,000           | \$2,476                     | \$15,000               | \$0                | \$15,000                      |
| ?         | Promotional Grants  | \$4,250          | \$7,000          | \$9,000          | \$10,000           | \$10,250                    | \$10,250               | \$250              | \$10,000                      |
| ?         | Public Safety of Tourism Areas                              |                  | \$85,545         | \$123,437        | \$134,688          | \$76,385                    | \$135,000              | \$312              | \$155,593                     |
| ?         | Camp and Folly Landscaping Maintenance                      |                  | \$5,790          | \$8,775          | \$10,000           | \$2,800                     | \$5,000                | (\$5,000)          | \$5,000                       |
| ?         | Community Events  | \$4,985          | \$4,091          | \$3,111          | \$5,000            | \$5,939                     | \$5,939                | \$939              | \$6,000                       |
| ?         | Brantley Park Ops   | \$2,050          | \$800            | \$1,700          | \$2,400            | \$3,263                     | \$3,263                | \$863              | \$2,400                       |
| ?         | Entrepreneur and Small Business Support                     |                  |                  | \$25,500         |                    |                             |                        |                    |                               |
|           | <b>TOTAL Expenses</b>                                       | <b>\$67,479</b>  | <b>\$269,982</b> | <b>\$366,924</b> | <b>\$388,488</b>   | <b>\$255,291</b>            | <b>\$382,852</b>       | <b>(\$5,636)</b>   | <b>\$422,993</b>              |
|           | <b>Current Surplus/Deficit</b>                              | <b>\$468,749</b> | <b>\$430,971</b> | <b>\$306,518</b> | <b>\$291,512</b>   | <b>\$181,128</b>            | <b>\$297,148</b>       | <b>\$5,636</b>     | <b>\$267,007</b>              |
| ?         | Hospitality Tax Transfer Out to Capital                     | \$339,993        | \$339,993        | \$113,287        | \$936,100          |                             |                        | (\$936,100)        |                               |
| ?         | Transfer (out from/ in to) Hospitality Fund Balance         | (\$128,756)      | (\$90,979)       |                  | (\$644,588)        |                             |                        | \$644,588          |                               |
|           | <b>Total Hospitality Expenditures (Capital and Current)</b> | <b>\$407,472</b> | <b>\$609,975</b> | <b>\$480,211</b> | <b>\$1,324,588</b> | <b>\$255,291</b>            | <b>\$382,852</b>       | <b>(\$941,736)</b> | <b>\$422,993</b>              |
|           | <b>Hospitality Tax Fund Balance</b>                         |                  |                  |                  |                    |                             |                        |                    |                               |
|           | Initial Fund Balance  | \$1,161,341      | \$1,463,027      | \$1,690,431      | \$2,444,286        | \$2,279,174                 | \$2,279,174            |                    | \$2,576,322                   |
|           | End Fund Balance  | \$1,290,097      | \$1,690,431      | \$2,279,174      | \$1,799,968        | \$2,460,302                 | \$2,576,322            |                    | \$2,843,329                   |

|                         | 22/23 Actual | 23/24 Budget | 23/24 YTD | 23/24 Estimate | 24/25 DRAFT Budget | DIFFERENCE |
|-------------------------|--------------|--------------|-----------|----------------|--------------------|------------|
| <b>Tree Fund</b>        |              |              |           |                |                    |            |
| Tree Mitigation Revenue | 85,600       | 500          |           |                | 500                | -          |
| Tree Mitigation Expense | 4,712        | 1,200        | 23,250    | 39,857         | 1,200              | -          |
| Change in Balance       |              | (700)        | (23,250)  |                | (700)              | -          |
| Initial Balance         |              | 80,488       | 80,488    | 80,488         | 40,631             | (39,857)   |
| Ending Balance          | 80,488       | 79,788       | 57,238    | 40,631         | 39,931             | (39,857)   |

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|                                  | 22/23 Actual | 23/24 Budget | 23/24 YTD | 23/24 Estimate | 24/25 DRAFT Budget | TOTALS |
|----------------------------------|--------------|--------------|-----------|----------------|--------------------|--------|
| <b>American Rescue Plan</b>      |              |              |           |                |                    |        |
| Revenue                          |              |              |           |                |                    |        |
| Expense                          |              | 2,795,955    | 1,597,430 | 2,795,955      | 0                  |        |
| Transfer Out to Capital Projects |              | 2,795,955    | 1,597,430 | 2,795,955      | 0                  |        |
| Change in Balance                |              | 2,795,955    | 1,198,525 | 0              | 0                  |        |
| Initial Balance                  |              | 2,795,955    |           | 2,795,955      | 0                  |        |
| Ending Balance                   |              | 0            | 1,198,525 | 0              | 0                  |        |

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|  | 22/23 Actual | 23/24 Budget | 23/24 YTD | 23/24 Estimate | 24/25 DRAFT Budget | DIFFERENCE |
|--|--------------|--------------|-----------|----------------|--------------------|------------|
| <b>Accomodations Tax Fund</b>                          |              |              |           |                |                    |            |
| Accomodations Tax Revenue                              |              | 77,000       | 24,925    | 75,000         | 75,000             | (2,000)    |
| Local Accomodations Tax Revenue                        |              | 1,500        | 914       | 2,000          | 2,000              | 500        |
|  |              |              |           |                |                    | -          |
| Accomodations Current Expense                          |              |              |           |                |                    | -          |
|  |              |              |           |                |                    | -          |
| Promotional Grants (30%)                               |              | 14,850       |           | 14,850         | 14,850             | -          |
| Tourism-Related Events (65%) (WAS COMMUNITY EVENTS)    |              |              |           |                |                    | -          |
| Tourism-Related Advertising (65%)                      |              | 34,650       |           | 34,650         | 76,050             | 41,400     |
|  |              |              |           |                |                    | -          |
| Local ATAX Expense                                     |              |              |           | 2,000          | 2,000              | 2,000      |
| <b>TOTAL Current Expense</b>                           |              |              |           |                |                    | -          |
| <b>Current Surplus/Deficit</b>                         |              |              |           |                |                    | -          |
|  |              |              |           |                |                    | -          |
| Accomodations Tax Transfer Out to GF (25k plus 5%)     |              | 25,000       |           | 27,500         | 27,500             | 2,500      |
|  |              |              |           |                |                    | -          |
|  |              |              |           |                |                    | -          |
| Total Accomodations Expenditures (Capital and Current) |              |              |           |                |                    | -          |
|  |              |              |           |                |                    | -          |
| <b>Accomodations</b>                                   |              |              |           |                |                    | -          |
| Initial Fund Balance                                   |              | 41,400       |           |                |                    | (41,400)   |
| End Fund Balance                                       |              |              |           |                |                    | -          |

|                                  | 22/23 ACTUAL | 23/24 BUDGET | 23/24 ESTIMATE | 24/25 BUDGET | Difference |
|----------------------------------|--------------|--------------|----------------|--------------|------------|
| <b>Stormwater</b>                |              |              |                |              |            |
| Stormwater Revenue               |              | 63,000       |                | 63,000       |            |
| Stormwater Expense               |              |              |                |              |            |
| Transfer Out to Capital Projects |              | 0            |                |              |            |
| Change in Balance                |              | 63,000       |                |              |            |
| Initial Balance                  |              | 530,190      |                | 566,432      |            |
| Ending Balance                   |              | 593,190      |                | 629,432      |            |

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