

Town of James Island

% FY Complete 83%

Monthly Budget Report

Fiscal Year 2023-24

	1st Quarter			2nd Quarter			3rd Quarter			4th Quarter			TOTAL	BUDGET
	July	August	September	October	November	December	January	February	March	April	May	June		
GENERAL FUND REVENUE														
Accommodations Tax							914			25,000	Atax transfer		25,914	
Brokers & Insurance Tax			95,339	27,445		252				2,594			125,630	801,600
Building Permit Fees		2,301		1,879		2,309	3,097		1,659	4,211			15,456	327,812
Business Licenses	3,270	25,493	13,114	5,586	24,216	72,966	35,759	(1,769)	24,182	95,888			298,705	360,000
Contributions/Donations-Park													-	
Grant Reimbursement						1,000,000				10,857	PARD B P		1,010,857	11,000
Filing Fees					1,780								1,780	760
Franchise Fees	146,037			1,899	32,139	4,170	1,847	35,729		1,649	WOW		223,470	309,000
Interest Income	348	350	338	349	384	424	1,295	19,692	24,130	15,557			62,867	1,500
Alcohol Licenses -LOP										6,250			6,250	10,000
Local Assessment Fees						1,351		1,430					2,781	2,500
Local Option Sales Tax (PTCF)		113,975	112,015	106,160		213,637		218,259		190,628	Feb/Mar		954,674	1,284,000
Local Option Sales Tax (rev)		48,584	46,872	46,031		90,961		100,190		90,981	Feb/Mar		423,620	547,000
Miscellaneous		54											54	
Planning & Zoning Fees	913	1,646	1,592	923	1,434	1,026	1,538	937	1,218	1,755			12,982	15,000
State Aid to Subdivisions				71,491				71,491					142,982	272,350
Telecommunications									10,936				10,936	17,000
Homestead Exemption Tax Receipts													-	50,000
Facility Rentals	452	152	1,216	760	754	456	452	606	760				5,608	6,000
Stormwater Fees	700	800	1,000	900	700	100	300	400		500			5,400	8,200
	151,720	193,354	271,486	263,423	61,408	1,387,552	45,202	446,965	62,885	445,871	-	Total	3,329,965	4,023,722
												% of Budget		83%

	1st Quarter			2nd Quarter			3rd Quarter			4th Quarter			TOTAL	BUDGET
	July	August	September	October	November	December	January	February	March	April	May	June		
ADMINISTRATION														
Salaries	25,388	25,312	25,234	25,201	37,849	29,412	32,299	18,495	19,698	23,698			262,585	343,261
Benefits, Taxes & Fees	10,756	10,865	10,940	10,958	16,433	11,306	12,956	8,059	8,373	9,998			110,644	142,724
Copier		254	254	300	259	259	339	458	513	328			2,963	4,500
Supplies	39	529	320	428	303	238	693	721	489	579			4,339	5,200
Postage		214	200	414			802			567			2,197	6,800
Information Services	1,123	5,790	619	6,390	24,190	7,318	6,333	644	10,642	5,965			69,014	95,000
Equipment/Software/Maintenance													-	
MASC Membership							5,347						5,347	5,800
Insurance	18,974		2,093		22,584	23,217				6,556	State Accid Fund		73,424	54,500
Legal & Professional Services	2,000	1,128	4,000	2,000		4,000	3,006	10,000	18,305	4,298			48,736	80,000
Legal Settlement							70,000		5,745				75,745	
Election Expenses						10,676							10,676	8,500
Town Codification					109	22				1,253			1,384	1,000
Advertising							416	223	1,218	773			2,630	3,500
Audit							12,500						12,500	12,500
Mileage Reimbursement			44										44	800
Employee Screening			76						72				148	
Employee Training & Wellness	270	270	270	2,195	405	270	405	270	270	270			4,895	5,800
Dues and Subscriptions	60				60		220						340	1,500
Training & Travel	500			15				225	598				1,337	2,000
Grant Writing Services													-	8,400
Employee Appreciation			300	245			100	200	33	70			948	800
Mobile Devices	114	114	114	114	114	114	114	114	114	114			1,026	1,500
Credit card (Square)	107	221	173	215	87	76	97	97	396	127			1,596	2,000
Bank Charges (Other)								115					115	
Bank Charges (Payroll Expenses)	489	455	502	558	511	513	54	969	455	468			4,973	6,000
	59,819	45,150	45,140	49,034	102,903	87,421	145,681	40,591	66,919	54,950	-	Total	697,607	792,085
												% of Budget		88%

ELECTED OFFICIALS														
Salaries	3,769	3,769	3,769	3,769	6,462	5,385	5,385	5,385	5,385	5,385			48,462	61,250
Benefit, Taxes & Fees	5,027	5,046	4,956	5,028	7,807	5,558	5,695	5,695	5,695	5,695			56,203	70,528
Mayor Expense	50	42			243	76	101		50	18			580	1,000
Council Expense					477	396	205						1,078	2,000
Mobile Devices													-	
	8,846	8,857	8,725	8,798	14,989	11,415	11,386	11,080	11,130	11,098	-	Total	106,323	134,778
												% of Budget		79%

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

GENERAL OPERATIONS

Salaries	32,378	32,378	36,824	37,609	56,447	42,730	36,970	33,941	41,635	28,973			379,885	594,102
Benefits, Taxes & Fees	12,393	12,555	14,676	15,024	22,537	15,517	15,036	13,669	15,050	11,096			147,554	252,641
													527,439	846,743
													% of Budget	62%

PLANNING

Supplies			37				110						147	500
Advertising				92		110				114			317	1,500
Mileage Reimbursement													-	200
Dues and Subscriptions							125						125	715
Training & Travel				431						75			506	1,000
Mobile Devices													-	
Equipment/Software		199	199	199	199	199	199		399				1,594	5,500
Uniform / PPE													-	500
Planning Commission		150	200	662									1,012	4,000
Board of Zoning Appeals		200					10						210	4,000
	-	549	436	1,384	199	309	444	-	399	189	-	-	Total	3,910
													% of Budget	22%

BUILDING SERVICES

County Contract Building Permit Tech			17,128										17,128	
Mobile Devices													-	600
Dues and Subscriptions						180							180	1,000
Equipment/Software													-	1,500
Mileage Reimbursement													-	500
Supplies		49	21	114	36								219	600
Travel and Training					100								100	1,400
Uniform/PPE													-	250
Community Outreach													-	250
	-	49	17,148	114	136	180	-	-	-	-	-	-	Total	17,627
													% of Budget	289%

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

PUBLIC WORKS

Mileage Reimbursement													-	300
Training & Travel										395			395	2,500
Public Outreach													-	250
Projects		142	349	1,630	8,638	5,374	2,172			13,485	5 projects		31,790	50,000
Signage			939						1,705	139			2,783	4,000
Mobile Devices													-	1,100
Uniform / PPE													-	900
Stormwater expenses							576						576	
Stormwater Professional Fees										1,650	JLA		1,650	
Supplies	358	215	1,190	176	877	41	107	1,056	172	4,491			8,682	8,000
Emergency Management	891	1,153	4,158	888	888	910	50	50	1,370	365			10,722	26,000
Dues and Subscriptions							468						468	725
Asset Management	25,039	39	39	39	39	39	39	39	39				25,349	45,000
Tree Maintenance and Care							360			950	Town Hall/JIACC		1,310	10,000
Groundskeeping	305	5,233	4,855	5,146	5,309	4,755	4,876	4,755	4,771	13,099	7000 Heartpine final		53,104	70,000
	26,594	6,782	11,529	7,878	15,751	11,119	8,647	5,900	8,056	34,574	-	Total	136,829	218,775
												% of Budget		63%

CODES & SAFETY

Mileage Reimbursement													-	100
Equipment					960								960	1,960
Radio Contract		798				798			798				2,394	3,200
Training													-	500
Supplies			26										26	250
Uniform / PPE													-	250
Unsafe Buildings Demolition													-	10,000
Overgrown Lot Clearing					725								725	2,000
Animal Control													-	3,000
Crime Watch Materials													-	250
Mobile Devices													-	700
Membership/Dues													-	250
	-	798	26	-	1,685	798	-	-	798	-	-	Total	4,105	22,460
												% of Budget		18%

ISLAND SHERIFF'S PATROL

ISP Dedicated Officer Annual Expense				19,947									19,947	\$ 147,900
ISP Programs & Supplies	59	74	74	163	74	2,849	4,484	74	74	510			8,435	\$ 17,250
ISP Salaries	14,430	16,590	15,821	14,445	23,856	15,735	14,884	14,528	26,057	17,691			174,035	\$ 186,814
Benefits, Taxes & Fees-ISP	4,137	4,812	4,366	4,173	6,892	4,546	4,300	4,197	7,528	5,111			50,063	\$ 52,102
	18,626	21,477	20,261	38,729	30,822	23,130	23,667	18,798	33,659	23,312	-	Total	252,480	\$ 404,066
												% of Budget		62%

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

PARKS & RECREATION

JIRC Contribution													-	
Park Maintenance	171	528	1,534	1,031	528	583	1,103	8,088	846	376			14,788	12,500
Special Events				70	1,607								1,677	5,000
Youth Sports Program					1,766								1,766	16,000
	171	528	1,534	1,101	3,901	583	1,103	8,088	846	376	-	Total	18,231	33,500
												% of Budget		54%

FACILITIES & EQUIPMENT

Utilities		1,513	2,266	2,363	2,105	2,009	2,209	2,282	2,117	1,911			18,776	35,000
Security Monitoring	76	76	76		76	76	326	76	76	176			1,034	1,500
Janitorial		1,350	1,350	1,350	1,350	1,350	1,350	1,350	1,350	2,700			13,500	12,000
Equipment / Furniture			480						1,194				1,673	5,000
Facilities Maintenance		1,750	75	165	121	150	75	1,750	2,985	203			7,274	19,800
Vehicle Maintenance Expense		1,018		1,298	636	453	400	440	80	647			4,971	12,000
Fees and Taxes													-	
Generator Maintenance			408						1,503				1,911	2,000
Street Lights		12,663	12,663	12,663	12,663	12,659	12,657	12,645	13,528	12,645			114,787	155,000
	76	18,370	17,318	17,839	16,951	16,697	17,018	18,543	22,833	18,282	-	Total	163,927	242,300
												% of Budget		68%

COMMUNITY SERVICES

Repair Care Program													-	35,000
Drainage Council													-	500
History Council				296						138			433	5,000
Neighborhood Council	18	455	10			555	155						1,194	3,000
Business Development Council													-	500
James Island Pride			47	188			46		17				298	3,500
Helping Hands		19			50	44			179	61			353	500
Tree Council					215								215	3,500
Community Tutoring Programs														12,500
Community Service Contributions					31,100								31,100	55,000
	18	474	57	483	31,365	599	201	-	196	199		Total	33,593	119,000
												% of Budget		28%

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

CAPITAL PROJECTS

INFRASTRUCTURE												-	
Dills Bluff Sidewalk Phase III-Seaside to Winborn		459			3600			998				5,057	
Dills Bluff Sidewalk, Phase IV-Winborn to HBVR							953					953	250,000
Regatta Road Sidewalk												-	9,000
Seaside Lane Sidewalk Design							413	153				566	
Camp and Riverland Sidewalk (match)												-	45,000
Town Hall 2nd Floor												-	
1129 Hillman												-	
Hillman Street Property												-	
Capital Improvement Projects												-	
Secessionville to Ft. Johnson Sidewalk Connector												-	
Honey Hill Road Paving												-	
Nabors Phase I												-	
Underground Power Lines												-	
Traffic Calming Projects		2016	66	2366	8566	2306	2953	64066	66	66		82,470	75,000
Septic Tank Testing		600		1150	1200	5400	5500		600			14,450	110,000
James Island Creek Septic and Sewer Projects												-	444,000
Total Infrastructure		3075	66	3516	13366	7706	9819	65216	666			103,495	933,000
OTHER CAPITAL PROJECTS													
Audio Visual Upgrades				47415	8700							56,115	68,699
ISP Dedicated Officer Initial Expenses												-	66,300
Public Works Equipment								8915				8,915	10,000
Dock Street Park					11025	3900			9600			24,525	59,000
Pinckney Park												-	
Park Projects												-	
Total Other Capital Projects	0	0	0	47415	19725	3900	0	8915	9600	0	0	89,555	203,999
DRAINAGE PROJECTS													
Greenhill/Honey Hill Drainage Phase I-II					236200		6445					242,645	280,000
Oceanview Stonepost Drainage Basin -I-II		1465	37053	72783	72040	51624	52371	33130	87330	64373		472,169	808,000
Drainage Outflow Valve Devices												-	
Drainage Improvement Projects		6320	6085						1530			13,935	25,000
James Island Creek Basin Drainage Improvements												-	
Woodhaven Drainage Improvements							10500					10,500	700,000
Quail Run Drainage Improvements			18335	166389	139453		414309			28255		766,742	735,000
Total Drainage Projects	0	7,785	61,473	239,171	447,694	51,624	483,626	33,130	88,860	92,628	0	1,505,990	2,548,000
		10,860	61,538	290,102	480,785	63,230	493,444	107,261	99,126	92,628		1,699,040	3,684,999
												CIP Total	
												% of Budget	46%

	1st Quarter			2nd Quarter			3rd Quarter			4th Quarter			TOTAL	BUDGET
	July	August	September	October	November	December	January	February	March	April	May	June		
HOSPITALITY TAX														
Hospitality Tax Revenue		65,547	76,681	66,256		57,292	\$ 88,731		81,912	128,133	Feb/Mar		564,552	680,000
Hospitality Tax Transfer In													-	
TOTAL													564,552	680,000
														83%
GENERAL														
The Town Market	191								485	1,724			2,400	2,000
Rethink Folly Phase I-III, Staff Cost-Sharing						71							71	20,000
Santee Street Public Parking Lot	15,600						16,200						31,800	34,400
James Island Arts & Cultural Center Ops	9,288	12,581	11,671	13,839	18,533	14,959	13,169	13,621	13,971	14,743			136,374	150,000
JIACC Projects & Events		87	474	484	675	420	118	194	24				2,476	15,000
Promotional Grants				250	10,000								10,250	10,000
Public Safety of Tourism Areas	6,209	7,154	6,753	12,910	10,274	7,710	7,889	6,266	11,220	7,771			84,155	134,688
Camp and Folly Landscaping Maintenance		350	350	350	350	350	350	350	350	525			3,325	10,000
Entrepreneur and Small Business Support													-	
Guide to Historic James Island														5,000
Brantley Park OPS		150	150	150	150	150	150	150	2,213	239			3,503	2,400
Community Events		2,000	1,570	1,467	569	129	204						5,939	5,000
<i>Total Non-Capital Expense</i>	<i>31,288</i>	<i>22,323</i>	<i>20,968</i>	<i>29,450</i>	<i>40,550</i>	<i>23,789</i>	<i>38,079</i>	<i>20,582</i>	<i>28,263</i>	<i>25,002</i>	<i>-</i>	<i>-</i>	<i>280,293</i>	<i>388,488</i>
PROJECTS														
Camp/Folly Bus Shelter													-	25,000
Rethink Folly Road Phase 1													-	400,000
Wayfinding Signage													-	35,000
Folly Road Beautification			2,500										2,500	10,000
Brantley Park				4,250		21,175		(10,000)		140			15,565	100,000
James Island Arts & Cultural Center		3,429	169										3,598	150,000
Historic Ft. Johnson-MUSC NOA													-	100,000
Holiday Decorations													-	2,000
Park Projects													-	
ISP Dedicated Officer Initial Expense														22,100
Folly Road Multi Use Path Wilton-Ft. Johnson													-	42,000
Other Tourism-Related Projects						2,000							2,000	50,000
<i>Total Projects</i>	<i>-</i>	<i>3,429</i>	<i>2,669</i>	<i>4,250</i>	<i>-</i>	<i>23,175</i>	<i>-</i>	<i>(10,000)</i>	<i>-</i>	<i>140</i>	<i>-</i>	<i>-</i>	<i>23,663</i>	<i>936,100</i>
	31,288	25,752	23,637	33,700	40,550	46,964	38,079	10,582					HT Total	1,324,588
								56,525					% of Budget	23%

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

ACCOMMODATIONS TAX FUND

Atax Revenue				15098			9827			15174			40,099	52000
Transfer out to General Fund										25000 A/T Revenue			(25,000)	
Advertising and Promotions													0	
Tourism Related Expenditures													0	

Total

TREE MITIGATION FUND

Tree Mitigation revenue													96,488	500
Tree Mitigation expense					23,250								(23,250)	1,200
	-	-	-	-	23,250								73,238	
													Total	

JIPSD FIRE & SOLID WASTE SERVICES

JIPSD Tax Relief	107,000	107,000	107,000	107,000	107,000	107,000	107,000	107,000	107,000	107,000	107,000		1,070,000	1,284,000	
Auditor Expense													-	1,000	
													Total	1,070,000	1,285,000
													% of Budget	83%	

AMERICAN RESCUE PLAN

Beginning Balance 7/1/2023	2650915	2650915	2640055	2578517	2288415	1807630	1744400	1250956	1152610	1053485				
		10860	61538	290102	480785	63230	493444	98346	99125	92628			1690058	
	2650915	2640055	2578517	2288415	1807630	1744400	1250956	1152610	1053485	960857	0			