

Town of James Island
Fiscal Year 2023/2024 Budget Narrative
April 5, 2023

1. The proposed total general fund expenditures remain close to \$4 million; this is consistent over the past two fiscal year budgets.
2. The capital projects budget is not expected to increase significantly, however, several infrastructure and drainage projects are expected to be completed in FY24. All project-related expenditures will be allocated to American Rescue Plan Funds, which must be expended by the end of 2026. In addition to project-related capital expenses, these funds will also support in matching funds for the JIPSD sewer expansion project to address pollution in James Island Creek.
3. The proposed budget has a minimal amount to be transferred in from the unencumbered fund balance. This reflects only the amount allocated to Capital Equipment Projects (all others are allocated to ARPA funds), which began in FY22/23. These expenditures are for the audio-visual upgrades to Council Chambers and equipment for a second deputy.
4. Proposed increases to general fund expenditures include the following:
 - a. Funding for two new positions to bring building permitting and inspections in-house. Revenue from permits, plan review, and contractor licenses would increase by roughly \$330,000 and cover both positions.
 - b. Proposed cost of living increase of 7% for Town staff, which is in line with the CPI for the Southeast Region.
 - c. Salary increase for the Mayor, per Council's directive, will be implemented at the start of calendar year 2024.
 - d. Purchase of one computer for new Building Services employee, a laptop for Planning & Zoning, and four tablets for field staff for use of GoGov software for field inspections and code compliance. These expenses are allocated to each of the respective departments that they will be used by.
 - e. Information Technology budget increase for new GoGov and SwagIt programs approved in 2022.
5. General fund areas having little or no change in expenditures: Planning & Zoning, Parks & Rec, Codes & Safety, Facilities & Equipment and Community Services; each of these have little change.
6. Hospitality/ non-capital: the budget sheet shows a decrease of roughly \$50,000 but that is due to the completion of the Lowcountry Local First/ Business Academy. James Island Arts & Cultural Center operational expenses now has a dedicated line item, and a new line added for Center events and supplies. All of these items were formerly combined on one line, but now separated to allow for better tracking of various expenses.

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7. The Public Works projects budget line item has been decreased for next fiscal year as most upcoming project expenditures are reflected in the capital projects budget.
8. The proposed property tax millage remains unchanged at 17.9 (estimated \$1,436,570) with Local Option Sales Tax (LOST) credits keeping the net property tax owed to the Town by each taxpayer at zero.
9. JIPSD Tax Relief: the proposed cost-share is approximately \$1,285,000, based on the estimated revenue from the LOST property tax credit fund.
10. While a second full-time deputy was funded for FY22/23, due to limited resources, the Sheriff's Office has not been able to follow through with this request. They have indicated that conditions have changed and this request could be possible for the next fiscal year. The increase to this line item reflects funding needed for an additional deputy and part-time deputy pay, which the total hours needed would be offset once a second deputy is contracted. The capital equipment budget for a second deputy would have a one-time cost of \$87,000. 20% of this cost would be covered by the Hospitality Tax fund, as would the hourly and annual pay.
11. As with last fiscal year, there are no expenditures planned for Stormwater funds, which will have an estimated balance of \$447,190 at the end of FY22/23.
12. Budget workshop recommendation: increase to Community Services that might be used for warming stations \$20,000 (based on last year's allocation); \$12,500 added back to Community Tutoring Programs; \$15,000 allocated from the Tree Fund for the Camp Road Tree Preservation Project.

EXHIBIT A
GENERAL FUND BUDGET SUMMARY
DRAFT APRIL 5, 2023

Revenues	21/22 ACTUAL	22/23 BUDGET	22/23 ESTIMATE	23/24 DRAFT	DIFFERENCE
Operating Revenues	3,838,490	3,845,750	3,829,965	4,075,722	229,972
Transfer In from Funds Balance	343,998	235,490	144,510	76,300	
Transfer In from Reserve Fund			13,000		
Transfer in from American Rescue Plan Act				2,795,955	
Total Revenues	\$ 4,182,488	\$ 4,081,240	\$ 3,987,475	\$ 6,947,977	2,866,737

Expenditures	21/22 ACTUAL	22/23 BUDGET	22/23 ESTIMATE	23/24 DRAFT	DIFFERENCE
ADMIN	671,516	720,969	692,852	792,085	71,116
ELECTED OFFICIALS	110,965	113,500	107,974	134,778	21,278
GENERAL OPERATIONS	388,626	501,359	447,574	799,743	298,384
PLANNING AND ZONING	5,988	15,335	9,287	17,915	2,580
BUILDING SERVICES	24,809	60,250	60,000	6,100	(54,150)
PUBLIC WORKS	190,942	355,930	203,260	218,775	(137,155)
ISLAND SHERIFF'S PATROL	320,285	361,269	377,417	404,066	42,797
CODE AND SAFETY	17,353	21,360	9,250	22,460	1,100
PARKS AND RECREATION	33,074	36,475	14,173	33,500	(2,975)
FACILITIES & EQUIPMENT	218,329	239,330	210,779	242,300	2,970
COMMUNITY SERVICES	50,716	120,030	85,031	119,000	(1,030)
JIPSD FIRE AND SOLID WASTE	1,069,000	1,271,000	1,271,000	1,285,000	14,000
TRANSFER OUT TO CAPITAL	392,890	-	295,410	2,872,255	2,872,255
Total Expenditures	\$ 3,494,492	\$ 3,816,807	\$ 3,784,008	\$ 6,947,977	3,131,170

Town Funds	21/22 ACTUAL	22/23 BUDGET	22/23 ESTIMATE	23/24 DRAFT	DIFFERENCE
UNENCUMBERED FUND BALANCE	\$ 2,440,221	\$ 1,418,084	\$ 1,273,574	\$ 2,113,421	695,337
RESERVE	1,328,484	1,328,484	1,328,484	1,328,484	-
TREE FUND	1,392	692	80,488	80,488	79,796
STORMWATER FUNDS	502,866	364,190	447,190	510,190	146,000
HOSPITALITY TAX FUND	1,936,147	500,443	2,260,348	1,615,760	1,115,317
AMERICAN RESCUE FUND	\$ 1,672,408	\$ -	\$ 3,235,875	\$ -	\$ -

	21/22 Actual	22/23 Budget	YTD 01/31/2023	22/23 Estimate	23/24 Draft	DIFFERENCE
Revenues						
Accomodations Tax	77,485	50,000	25,748	51,495	52,000	2,000
Brokers and Insurance Tax	801,598	870,000	3,607	801,600	801,600	(68,400)
Building Permit Fees	15,529	15,000	13,914	23,853	327,812	312,812
Business Licenses	384,411	380,000	198,310	339,960	360,000	(20,000)
Franchise Fees*	320,182	332,500	187,723	321,810	309,000	(23,500)
Grants	69,718	25,000	-	-	11,000	(14,000)
Liquor Licenses	12,000	10,000		-	10,000	-
Local Assessment Fees	3,571	2,500	2,046	2,500	2,500	-
LOST Revenue Fund	524,734	530,000	273,564	547,128	547,000	17,000
LOST Property Tax Credit Fund	1,225,380	1,270,000	641,839	1,283,679	1,284,000	14,000
Miscellaneous	26,741	500	371	88,000		(500)
Planning and Zoning Fees	16,162	15,000	8,715	14,940	15,000	-
Stormwater Plan Review Fees	7,700		4,800	8,229	8,200	
State Aid to Subdivisions	263,279	272,350	136,173	272,350	272,350	-
Telecommunications	12,901	17,000	-	16,982	17,000	-
Filing Fees	-				760	760
Donations	120		120			-
Tree Mitigation	-	-	-			-
Interest Income	437	500	859	1,473	1,500	1,000
Facility Rentals	6,824	5,400	3,480	5,966	6,000	600
Property Tax (17.9 mils)	1,296,230	1,436,560	1,318,627	1,318,627	1,436,560	117,933
Property Tax Rollback Credit	(1,225,380)	(1,270,000)	(641,839)	(1,283,679)	(1,284,000)	(14,000)
Property Tax Credit from Revenue Fund	(70,850)	(166,560)	(676,788)	(34,948)	(152,560)	14,000
Homestead Exemption Tax Receipts	69,718	50,000	-	50,000	50,000	-
TOTAL	3,838,490	3,845,750	1,501,270	3,829,965	4,075,722	339,705

	21/22 Actual	22/23 Budget	1/31/2023 YTD	22/23 Estimate	23/24 Draft	DIFFERENCE
Administration						
Salaries	316,254	320,000	179,463	311,069	343,261	23,261
Benefits, Taxes & Fees	129,645	130,000	73,536	127,462	142,724	12,724
Advertising	1,816	3,500	809	1,387	3,500	-
Audit	12,500	12,500	12,500	12,500	12,500	-
Bank charges	1,533	2,000	870	1,491	2,000	-
Copier	5,562	5,500	2,448	4,196	4,500	(1,000)
Dues and Subscriptions	120	1,500	245	1,500	1,500	-
Elections						-
Employee Appreciation	1,220	800	295	800	800	-
Employee Training & Wellness	3,510	3,800	4,123	3,800	5,800	2,000
Election Expenses				8,500	8,500	8,500
Information Services	69,327	72,000	46,074	91,484	95,000	23,000
Insurance	48,162	50,569	32,935	48,161	54,500	3,931
Legal & Professional Services	41,490	80,000	11,339	52,000	80,000	-
Grant Writing Services	8,560	16,000	2,310	8,000	8,400	(7,600)
MASC Membership	5,347	5,500	-	5,800	5,800	300
Mileage Reimbursement	316	800	180	308	800	-
Mobile Devices	1,954	2,100	613	1,050	1,500	(600)
Postage	6,060	6,000	1,720	2,949	6,800	800
Supplies	4,512	5,000	2,980	5,108	5,200	200
Town Codification	4,168	1,400	220	376	1,000	(400)
Payroll Expenses	6,060		2,864	4,909	6,000	6,000
Training and Travel	1,227	2,000	-	-	2,000	-
TOTAL	671,516	720,969	375,522	692,852	792,085	71,116

	21/22 Actual	22/23 Budget	22/23 YTD	22/23 Estimate	23/24 Draft	DIFFERENCE
Elected Officials						
Salaries	50,884	50,000	28,269	49,000	61,250	11,250
Benefits, Taxes & Fees	58,850	60,000	33,686	58,388	70,528	10,528
Mayor Expense	690	1,000	190	326	1,000	-
Council Expenses	71	2,000	-	-	2,000	-
Mobile Devices	469	500	152	261		(500)
TOTAL	110,965	113,500	62,297	107,974	134,778	21,278

	21/22 Actual	22/23 BUDGET	22/23 YTD	22/23 Estimate	23/24 Draft	DIFFERENCE
General Operations						
Salaries	281,367	366,766	186,566	323,381	547,102	180,336
Benefits, Taxes & Fees	107,259	134,593	71,650	124,194	252,641	118,048
TOTAL	388,626	501,359	258,216	447,574	799,743	298,384

	21/22 Actual	22/23 Budget	1/31/2023 YTD	22/23 Estimate	23/24 Draft	DIFFERENCE
Planning & Zoning						
Advertising	809	1,500	398	682	1,500	-
Mobile Devices	24	660		-		(660)
Dues and Subscriptions	59	715	-	715	715	-
Mileage Reimbursement	-	200	-	100	200	-
Equipment / Software	2,412	2,160	1,739	2,981	5,500	3,340
Supplies	190	600	76	131	500	(100)
Training and Travel	90	1,000	740	1,268	1,000	-
Uniform / PPE	-	500	-	-	500	-
Planning Commission	750	4,000	350	600	4,000	-
Board of Zoning Appeals	1,655	4,000	2,060	2,810	4,000	-
TOTAL	5,988	15,335	5,363	9,287	17,915	2,580

	21/22 Actual	22/23 Budget	22/23 YTD	22/23 Estimate	23/24 Budget	DIFFERENCE
Building Services						
County Contract Building Permit Tech	24629	60000		60,000	0	-60,000
Mobile Devices	180				600	600
Dues and Subscriptions					1,000	1,000
Equipment/Software	-		-	-	1,500	1,500
Mileage Reimbursement					500	500
Supplies					600	600
Travel and Training					1,400	1,400
Uniform / PPE	-		-		250	250
Community Outreach	-	250	-		250	-
TOTAL	24,809	60,250	-	60,000	6,100	(54,150)

	21/22 Actual	22/23 Budget	22/23 YTD	22/23 estimate	23/24 Budget	DIFFERENCE
Public Works						
Dues and Subscriptions	238	425	353	605	725	300
Mobile Devices	621	1,080	39	67	1,100	20
Emergency Management	9,287	20,000	37,176	63,731	26,000	6,000
Groundskeeping	66,810	70,000	32,342	55,444	70,000	-
Tree Maintenance and Care	1,355	20,000	700	1,200	10,000	(10,000)
Mileage Reimbursement	23	300	23	39	300	-
Public Outreach	20	500	20	34	250	(250)
Projects	80,023	180,000	15,956	27,353	50,000	(130,000)
Signage	2,070	8,000	1,685	2,889	4,000	(4,000)
Supplies	2,771	8,000	4,300	7,371	8,000	-
Asset Management	26,569	45,000	25,231	43,252	45,000	-
Training and Travel	815	1,925	280	480	2,500	575
Uniform / PPE	339	700	464	795	900	200
TOTAL	190,942	355,930	118,569	203,260	218,775	(137,155)

	21/22 Actual	22/23 Budget	22/23 YTD	22/23 ESTIMATE	23/24 DRAFT	DIFFERENCE
ISLAND SHERIFF'S PATROL						
ISP Salary	183,349	173,852	136,565	236,713	186,814	12,962
ISP Benefits, Taxes & Fees	50,752	42,758	39,043	67,674	52,102	9,345
ISP Programs & Supplies	15,597	15,000	5,266	9,027	17,250	2,250
ISP - Dedicated Officer Annual Expense	70,587	129,660		64,003	147,900	18,240
TOTAL	320,285	361,269	180,874	377,417	404,066	42,797

	21/22 Actual	22/23 Budget	01/31/23 YTD	22/23 Estimate	23/24 Budget	DIFFERENCE
Codes & Safety						
Memberships/Dues		250		-	250	-
Crime Watch Materials	273	250		250	250	-
Equipment		900		960	1,960	1,060
Mileage Reimbursement		100		-	100	-
Mobile Devices	322	360			700	340
Animal Control	3,000	3,000		3,000	3,000	-
Overgrown Lot Clearing		2,000		500	2,000	-
Radio Contract	1,368	3,500	1,596	2,736	3,200	(300)
Supplies	940	250	997	1,710	250	-
Training		500		-	500	-
Uniform / PPE		250	55	94	250	-
Unsafe Buildings Demolition	11,450	10,000	9,950		10,000	-
TOTAL	17,353	21,360	12,598	9,250	22,460	1,100

	21/22 Actual	22/23 Budget	22/23 YTD	22/23 Estimate	22/23 Draft	DIFFERENCE
Parks & Recreation						
Dock Street Park	7,500					-
Pinckney Park						-
Park Maintenance	12,309	12,000	4,028	6,904	12,500	500
Special Events	939	5,000	940	1,611	5,000	-
JIRC Contribution		4,750	-	-		(4,750)
Youth Sports Program	12,325	14,725	3,300	5,657	16,000	1,275
TOTAL	33,074	36,475	8,268	14,173	33,500	(2,975)

	21/22 Actual	22/23 Budget	22/23 YTD	22/23 Estimate	23/24 Draft	DIFFERENCE
Facilities & Equipment						
Equipment/Furniture	137	5,700	1,399	2,398	5,000	(700)
Facilities Maintenance	6,444	6,500	8,143	13,960	19,800	13,300
Generator Maint.	3,384	2,410	398	682	2,000	(410)
Janitorial	9,359	7,920	6,750	11,571	12,000	4,080
Security Monitoring	4,160	1,000	696	1,194	1,500	500
Street Lights	152,868	161,700	73,285	146,570	155,000	(6,700)
Utilities	34,555	44,100	14,865	29,729	35,000	(9,100)
Vehicle Maint. Expense	7,422	10,000	2,727	4,675	12,000	2,000
TOTAL	218,329	239,330	108,263	210,779	242,300	2,970

	21/22 Actual	22/23 Budget	22/23 YTD	22/23 Estimate	23/24 Draft	DIFFERENCE
Community Services						
Community Service Contributions	31,000	50,000	31,100	31,000	55,000	5,000
Repair Care Program	13,300	35,000	2,793	35,000	35,000	-
CERT Program		-	-	-	-	-
Drainage Council		500	-	-	500	-
Business Development Council		3,500		31	500	(3,000)
Children's Council		-	-	-	-	-
History Council	1,884	3,780	1,140	2,500	5,000	1,220
James Island Pride	1,902	3,500	2,116	1,000	3,500	-
Helping Hands	518	500	140	500	500	-
James Island Arts Council		3,500				(3,500)
Neighborhood Council	45	3,750	249	1,500	3,000	(750)
Tree Council	2,067	3,500		1,000	3,500	-
Community Tutoring Programs		12,500		12,500	12,500	-
TOTAL	50,716	120,030	37,538	85,031	119,000	(1,030)

	21/22 Actual	22/23 Budget	22/23 YTD	22/23 Estimate	23/24 Draft	DIFFERENCE
JIPSD Fire & Solid Waste Services						
Tax Relief	1,068,000	1,270,000	740,831	1,270,000	1,284,000	14,000
Admin Expense	-		-	-		-
Auditor Expense	1,000	1,000	1,000	1,000	1,000	-
TOTAL	1,069,000	1,271,000	741,831	1,271,000	1,285,000	14,000

	21/22 Actual	22/23 Budget	22/23 YTD	22/23 Estimate	23/24 Draft	DIFFERENCE
Tree Fund						
Tree Mitigation Revenue	8,096	500		86,000	500	-
Tree Mitigation Expense		1,200		15,000	1,200	-
Change in Balance	8,096	(700)	-	71,000	(700)	-
Initial Balance	1,392	9,488	9,488	9,488	80,488	71,000
Ending Balance	9,488	8,788	9,488	80,488	79,788	71,000

	21/22 ACTUAL	22/23 BUDGET	22/23 ESTIMATE	23/24 DRAFT	Difference
Stormwater					
Stormwater Revenue	182,280	63,000	83,000	63,000	-
Stormwater Expense					-
Transfer Out to Capital Projects	0	0	0	0	
Change in Balance	182,280	63,000	83,000	63,000	
Initial Balance	118,910	301,190	364,190	447,190	146,000
Ending Balance	301,190	364,190	447,190	510,190	146,000

	21/22 Actual	22/23 Budget	22/23 YTD	22/23 Estimate	23/24 Draft	DIFFERENCE
Hospitality Tax Fund						
Hospitality Tax Revenue	700,953	655,000	341,432	682,864	680,000	25,000
Hospitality Current Expense						-
The Town Market	169	2,000	1,253	747	2,000	-
Guide to Historic James Island		5,000	-	5,000	5,000	-
ReThink Folly Rd - Staff Cost-Sharing	31,149	20,000	10,538	9,462	20,000	-
Santee St. Public Parking Lot	29,400	33,100	30,600	2,500	34,400	1,300
James Island Arts & Cultural Center Operations	106,038	145,000	78,168	66,832	150,000	5,000
James Island Arts & Cultural Center Projects & Events					15,000	15,000
Promotional Grants	7,000	15,000	9,000		10,000	(5,000)
Public Safety of Tourism Areas	85,545	129,757	60,441	103,613	134,688	4,931
Camp and Folly Landscaping Maintenance	5,790	10,000	2,100	7,900	10,000	-
Community Events	4,091	5,000	3,504	1,496	5,000	-
Brantley Park Ops	800	2,050	1,025	1,025	2,400	
Entrepreneur and Small Business Support		72,300	25,500	46,800		
TOTAL Current Expense	269,981	439,207	222,129	245,375	388,488	(50,719)
Current Surplus/Deficit	430,972	215,793	119,303	437,489	291,512	75,719
Hospitality Tax Transfer Out to Capital	339,993	903,050	99,383	113,287	936,100	33,050
Transfer (out from/ in to) Hospitality Fund Balance	(90,979)	687,257	(19,920)		644,588	(42,669)
Total Hospitality Expenditures (Capital and Current)	609,974	1,342,257	321,512	358,663	1,324,588	(17,669)
Hospitality Tax Fund Balance						
Initial Fund Balance	1,463,027	1,690,431	1,690,431	1,936,147	2,260,348	
End Fund Balance	1,690,431	1,003,174	1,670,511	2,260,348	1,615,760	612,586

	21/22 Actual	22/23 Budget	22/23 YTD	22/23 Estimate	23/24 DRAFT	TOTALS
American Rescue Plan						
Revenue	1,854,631	1,854,631	1,854,631			3,709,262
Expense			291,164	439,920	2,795,955	3,527,039
Transfer Out to Capital Projects	182,223	0	3,467,397		2,795,955	3,527,039
Change in Balance	1,854,631	1,854,631	1,563,467	439,920	2,795,955	
Initial Balance	1,854,631	3,527,039	1,672,408	3,235,875	2,795,955	
Ending Balance	1,672,408	(1,672,408)	3,235,875	2,795,955	0	

FIVE YEAR CAPITAL IMPROVEMENT PLAN FY2023/24 - FY2027/2028

Infrastructure	Actual FY 21/22	Budget 22/23	YTD FY 22/23	ESTIMATE 22/23	FY 2023/2024	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028	5 Year Total
Dills Bluff Sidewalk, Phase III - Seaside to Winborn	27,056			174,570						-
Dills Bluff Sidewalk, Phase IV - Winborn to HBVR		45,000	9,000	45,000	250,000					250,000
Lighthouse Point Sidewalk and Drainage, Phase I	55,000									-
Regatta Road Sidewalk	2,393	105,000			9,000					9,000
Town Hall - Second Floor					45,000					45,000
Traffic Calming Projects	142	50,000	9,417		75,000					75,000
Nabors Phase I	18,100	45,000	3,900			250,000				250,000
Camp Riverland Sidewalk (Match)		100,000								
Secessionville to Ft. Johnson Sidewalk connector		13,000								-
Honey Hill Road Paving		58,800				58,800				58,800
Undergrounding Power Lines	-	220,000								-
Town Hall Solar Panels	31,785	53,000								-
Other Capital Improvement Projects			226,998							-
Septic Tank Testing	2,400	100,000	9,450		50,000					50,000
James Island Creek Septic and Sewer Projects	50,000	1,854,631	-		444,000					444,000
Total	194,361	2,644,431	258,765	219,570	873,000	308,800	-	-	-	1,181,800

Drainage Projects	Actual FY 21/22	FY 2022/2023	YTD FY 22/23	ESTIMATE 22/23	FY 2023/24	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028	5 Year Total
Greenhill / Honey Hill Drainage Phase I-II	63,083	261,000	1,112		280,000					280,000
Oceanview-Stonepost Drainage Basin, Phases I-II	25,966	384,000	30,787	59,000	808,000					808,000
Woodhaven Drainage Improvements	26,200	14,500			700,000					700,000
Quail Run Drainage Improvements	\$ 22,275	45,400		-	735,000					735,000
Drainage Outflow Valve Devices	-	48,000								-
Drainage Improvement Projects		100,000			25,000					25,000
Total	352,722	852,900	31,899	59,000	2,548,000	-	-	-	-	2,548,000

Capital Equipment	Actual FY 21/22	FY 2022/2023	YTD FY 22/23	ESTIMATE 22/23	FY 2023/2024	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028	5 Year Total
ISP - Dedicated Officer Initial Expense		67,500			66,300					66,300
License Plate Recognition Camera - HBVR	27,186									
Public Works Equipment	15,328	50,000		50,000	10,000					10,000
Audio Visual Upgrades	-	70,000	382	70,000						-
Total	42,513	187,500	382	144,510	76,300	-	-	-	-	76,300

Parks and Recreation	Actual FY 21/22	FY 2022/2023	YTD FY 22/23	ESTIMATE 22/23	FY 2023/24	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028	5 Year Total
Dock Street Park	7,500	50,000	500	2,810	59,000	310,000				369,000
Pinckney Park	14,339			14,030		37,500				37,500
Park Projects		50,000								-
Park and Rec Improvements										-
Total	21,839	100,000	500	16,840	59,000	347,500	-	-	-	406,500

Transfers In:	Actual FY 2021/2022	FY 2022/2023	YTD FY 22/23	ESTIMATE 22/23	FY 2023/24
General Fund	392,890	235,490	382	144,510	76,300
Stormwater Funds	218,545	0		-	0
American Rescue Plan Funds	182,223	0	3,467,397	439,920	\$ 2,795,955.00

FIVE YEAR HOSPITALITY CAPITAL IMPROVEMENT PLAN

Hospitality Tax Capital Projects	Actual FY 21/22	22/23 Budget	YTD FY 22/23	ESTIMATE 22/23	FY 2023/24	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028	5 Year Total
Bus Shelters/Bench on Folly Road		25,000			25,000					25,000
Camp and Folly -- Signage/Flags		35,000		3,800	35,000					35,000
Camp / Folly Landscaping	30,000									-
Streetscape Lighting at Camp / Dills Bluff										-
Rethink Folly Road - Phase I	28	400,000	-	-	400,000					400,000
ISP Dedicated Officer Initial Expense		22,500			22,100					
Rethink Folly Road - Phase II-III					-					-
Folly Road Beautification	1,657	10,000	-	-	10,000					10,000
Pinckney Park	418		418	418		12,500				12,500
Brantley Park	113,027	50,000	9,126	9,126	100,000					100,000
James Island Arts and Cultural Center	122,789	100,000	10,694	10,694	150,000					150,000
James Island Arts and Cultural Center Solar Panels	24,446	75,550		75,550						75,550
Holiday Decorations	1,042	15,000	13,699	13,699	2,000					2,000
Other Tourism-Related Projects		50,000	-	-	50,000					50,000
Undergrounding Power Lines -Folly Road						68,039	62,689	55,840	55,840	242,408
Folly Road Multi-Use Path, Wilton to Ft. Johnson					42,000					42,000
Park Projects		20,000				29,250	35,500	35,500		100,250
Historic Fort Johnson		100,000			100,000					100,000
Total	293,406	903,050	33,937	113,287	936,100	109,789	98,189	91,340	55,840	1,344,708

Transfers In:	Actual FY 2021/2022	22/23 Budget	YTD FY 22/23	ESTIMATE 21/22	FY 2023/24
Hospitality Tax Fund	339,993	903,050	99,383	113,287	936,100