## Town of James Island

## 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 |  |  |  |
| ADMINISTRATION |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Salaries | 25,388 | 25,312 | 25,234 | 25,201 | 37,849 | 29,412 | 32,299 | 18,495 | 19,698 |  |  | 238,887 | 343,261 |
| Benefits, Taxes \& Fees | 10,756 | 10,865 | 10,940 | 10,958 | 16,433 | 11,306 | 12,956 | 8,059 | 8,373 |  |  | 100,646 | 142,724 |
| Copier |  | 254 | 254 | 300 | 259 | 259 | 339 | 458 | 513 |  |  | 2,635 | 4,500 |
| Supplies | 39 | 529 | 320 | 428 | 303 | 238 | 693 | 721 | 489 |  |  | 3,760 | 5,200 |
| Postage |  | 214 | 200 | 414 |  |  | 802 |  |  |  |  | 1,630 | 6,800 |
| Information Services | 1,123 | 5,790 | 619 | 6,390 | 24,190 | 7,318 | 6,333 | 644 | 10,642 |  |  | 63,049 | 95,000 |
| Equipment/Software/Maintenance |  |  |  |  |  |  |  |  |  |  |  | - |  |
| MASC Membership |  |  |  |  |  |  | 5,347 |  |  |  | I | 5,347 | 5,800 |
| Insurance | 18,974 |  | 2,093 |  | 22,584 | 23,217 |  |  |  |  |  | 66,868 | 54,500 |
| Legal \& Professional Services | 2,000 | 1,128 | 4,000 | 2,000 |  | 4,000 | 3,006 | 10,000 | 18,305 |  |  | 44,438 | 80,000 |
| Legal Settlement |  |  |  |  |  |  | 70,000 |  | 5,745 |  |  | 75,745 |  |
| Election Expenses |  |  |  |  |  | 10,676 |  |  |  |  | - | 10,676 | 8,500 |
| Town Codification |  |  |  |  | 109 | 22 |  |  |  |  |  | 131 | 1,000 |
| Advertising |  |  |  |  |  |  | 416 | 223 | 1,218 |  |  | 1,857 | 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 |  |  | 4,625 | 5,800 |
| Dues and Subcriptions | 60 |  |  |  | 60 |  | 220 |  |  |  | I | 340 | 1,500 |
| Training \& Travel | 500 |  |  | 15 |  |  |  | 225 | 598 | Clerk Traininç |  | 1,337 | 2,000 |
| Grant Writing Services |  |  |  |  |  |  |  |  |  |  |  | - | 8,400 |
| Employee Appreciation |  |  | 300 | 245 |  |  | 100 | 200 | 33 |  | $\underline{\square}$ | 878 | 800 |
| Mobile Devices | 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 | 8000 BL |  | 1,469 | 2,000 |
| Bank Charges (Other) |  |  |  |  |  |  |  | 115 |  |  |  | 115 |  |
| Bank Charges (Payroll Expenses) | 489 | 455 | 502 | 558 | 511 | 513 | 54 | 969 | 455 |  |  | 4,506 | 6,000 |
|  | 59,819 | 45,150 | 45,140 | 49,034 | 102,903 | 87,421 | 145,681 | 40,591 | 66,919 | - |  | 642,657 | 792,085 |
|  |  |  |  |  |  |  |  |  |  |  |  |  | 81\% |




GENERAL OPERATIONS

| Salaries | 32,378 | 32,378 | 36,824 | 37,609 | 56,447 | 42,730 | 36,970 | 33,941 | 41,635 | 350,912 | 594,102 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Benefits, Taxes \& Fees | 12,393 | 12,555 | 14,676 | 15,024 | 22,537 | 15,517 | 15,036 | 13,669 | 15,050 | 136,459 | 252,641 |
|  |  |  |  |  |  |  |  |  |  | 487,370 | 846,743 |
|  |  |  |  |  |  |  |  |  |  |  | 58\% |


| Supplies |  |  | 37 |  |  |  | 110 |  |  |  |  | 147 | 500 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Advertising |  |  |  | 92 |  | 110 |  |  |  |  |  | 202 | 1,500 |
| Mileage Reimbursement |  |  |  |  |  |  |  |  |  |  |  | - - | 200 |
| Dues and Subcriptions |  |  |  |  |  |  | 125 |  |  |  | [ | 125 | 715 |
| Training \& Travel |  |  |  | 431 |  |  |  |  |  |  |  | 431 | 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 |  |  |  | I | 210 | 4,000 |
|  | - | 549 | 436 | 1,384 | 199 | 309 | 444 | - | 399 | - |  | 3,721 | 17,915 |
|  |  |  |  |  |  |  |  |  |  |  |  |  | 21\% |

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 Reibursement |  |  |  |  |  |  |  |  |  |  | , | 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 | - | - | - | - | 17,627 | 6,100 |
|  |  |  |  |  |  |  |  |  |  |  |  | 289\% |


|  | 1st Quarter |  |  | 2nd Quarter |  |  | 3rd Quarter |  |  | 4th Quarter |  | TOTAL | Budget |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | July | August | September | October | November | December | January | February | March | April |  |  |  |
| PUBLIC WORKS |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Mileage Reimbursement |  |  |  |  |  |  |  |  |  |  |  | - - | 300 |
| Training \& Travel |  |  |  |  |  |  |  |  |  |  |  | - | 2,500 |
| Public Outreach |  |  |  |  |  |  |  |  |  |  |  | $\cdot$ | 250 |
| Projects |  | 142 | 349 | 1,630 | 8,638 | 5,374 | 2,172 |  |  |  |  | 18,305 | 50,000 |
| Signage |  |  | 939 |  |  |  |  |  | 1,705 |  | I | 2,644 | 4,000 |
| Mobile Devices |  |  |  |  |  |  |  |  |  |  |  | - | 1,100 |
| Uniform / PPE |  |  |  |  |  |  |  |  |  |  |  | - | 900 |
| Stormwater expenses |  |  |  |  |  |  |  |  |  |  | 1 | 576 |  |
| Supplies | 358 | 215 | 1,190 | 176 | 877 | 41 | 107 | 1,056 | 172 |  |  | 4,191 | 8,000 |
| Emergency Management | 891 | 1,153 | 4,158 | 888 | 888 | 910 | 50 | 50 | 1,370 | Zoom catchu | - | 10,357 | 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 |  |  |  |  | 360 | 10,000 |
| Groundskeeping | 305 | 5,233 | 4,855 | 5,146 | 5,309 | 4,755 | 4,876 | 4,755 | 4,771 |  |  | 40,005 | 70,000 |
|  | 26,594 | 6,782 | 11,529 | 7,878 | 15,751 | 11,119 | 8,071 | 5,900 | 8,056 | - |  | 102,255 | 218,775 |
|  |  |  |  |  |  |  |  |  |  |  |  |  | 47\% |

CODES \& SAFETY


ISLAND SHERIFF'S PATROL


|  | 1st Quarter |  |  | 2nd Quarter |  |  | 3rd Quarter |  | 4th Quarter |  |  | TOTAL | BUDGET |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | July | August | September | October | November | December | January | February | March | April |  |  |  |
| PARKS \& RECREATION |  |  |  |  |  |  |  |  |  |  |  |  |  |
| JIRC Contribution |  |  |  |  |  |  |  |  |  |  |  | - |  |
| Park Maintenance | 171 | 528 | 1,534 | 1,031 | 528 | 583 | 1,103 | 8,088 | 846 |  |  | 14,413 | 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 | - |  | 17,855 | 33,500 |
|  |  |  |  |  |  |  |  |  |  |  |  |  | 53\% |
| FACILITIES \& EQUIPMENT |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Utilities |  | 1,513 | 2,266 | 2,363 | 2,105 | 2,009 | 2,209 | 2,282 | 2,117 |  |  | 16,865 | 35,000 |
| Security Monitoring | 76 | 76 | 76 |  | 76 | 76 | 326 | 76 | 76 |  |  | 858 | 1,500 |
| Janitorial |  | 1,350 | 1,350 | 1,350 | 1,350 | 1,350 | 1,350 | 1,350 | 1,350 |  |  | 10,800 | 12,000 |
| Equipment / Furniture |  |  | 480 |  |  |  |  |  | 1,194 | laptop | - | 1,673 | 5,000 |
| Facilities Maintenance |  | 1,750 | 75 | 165 | 121 | 150 | 75 | 1,750 | 2,985 | plumb/paint tl |  | 7,071 | 19,800 |
| Vehicle Maintenance Expense |  | 1,018 |  | 1,298 | 636 | 453 | 400 | 440 | 80 |  | $\square$ | 4,325 | 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 |  |  | 102,142 | 155,000 |
|  | 76 | 18,370 | 17,318 | 17,839 | 16,951 | 16,697 | 17,018 | 18,543 | 22,833 | - |  | 145,645 | 242,300 |
|  |  |  |  |  |  |  |  |  |  |  |  |  | 60\% |
| COMMUNITY SERVICES |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Repair Care Program |  |  |  |  |  |  |  |  |  |  |  | - | 35,000 |
| Drainage Council |  |  |  |  |  |  |  |  |  |  |  | - | 500 |
| History Council |  |  |  | 296 |  |  |  |  |  |  | $\square$ | 296 | 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 |  | - | 292 | 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 | - |  | 33,394 | 119,000 |
|  |  |  |  |  |  |  |  |  |  |  |  |  | 28\% |



## CAPITAL PROJECTS



|  | 1st Quarter |  |  | 2nd Quarter |  |  |  | 3rd Quarter |  |  | 4th Quarter |  | TOTAL | budget |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | July | August | September | October | November | December |  | January | February | March | April |  |  |  |
| HOSPITALITY TAX |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Hospitality Tax Revenue |  | 65,547 | 76,681 | 66,256 |  | 57,292 | \$ | 88,731 |  | 81,912 |  |  | 436,419 | 680,000 |
| Hospitaily Tax Transfer In |  |  |  |  |  |  |  |  |  |  |  |  | - |  |
| TOTAL |  |  |  |  |  |  |  |  |  |  |  |  | 436,419 | 680,000 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  | 64\% |
| GENERAL |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| The Town Market | 191 |  |  |  |  |  |  |  |  | 485 |  |  | 676 | 2,000 |
| Rethink Folly Phase l-III, Staff Cost-Sharing |  |  |  |  |  | 71 |  |  |  |  |  |  | 71 | 20,000 |
| Santee Street Public Parking Lot | 15,600 |  |  |  |  |  |  | 16,200 |  |  |  | 1 | 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 |  | E | 121,631 | 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 |  | 1 | 76,385 | 134,688 |
| Camp and Folly Landscaping Maintenance |  | 350 | 350 | 350 | 350 | 350 |  | 350 | 350 | 350 |  |  | 2,800 | 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 | fence |  | 3,263 | 2,400 |
| Community Events |  | 2,000 | 1,570 | 1,467 | 569 | 129 |  | 204 |  |  |  |  | 5,939 | 5,000 |
| Total Non-Capital Expense | 31,288 | 22,323 | 20,968 | 29,450 | 40,550 | 23,789 |  | 38,079 | 20,582 | 28,263 |  |  | 255,291 | 388,488 |
| 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 |  |  | $(10,000)$ |  |  | 1 | 15,425 | 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 |
| Total Projects | - | 3,429 | 2,669 | 4,250 | - | 23,175 |  | - | $(10,000)$ | - | - |  | 23,523 | 936,100 |
|  | 31,288 | 25,752 | 23,637 | 33,700 | 40,550 | 46,964 |  | 38,079 | 10,582 |  |  |  | 278,814 | 1,324,588 |
|  |  |  |  |  |  |  |  |  |  | 56,525 |  |  |  | 21\% |


|  | 1st Quarter |  |  | 2nd Quarter |  |  | 3rd Quarter |  | 4th Quarter |  | TOTAL | budget |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | July | August | September | October | November | December | January | February | March | April |  |  |
| ACCOMMODATIONS TAX FUND |  |  |  |  |  |  |  |  |  |  |  |  |
| Atax Revenue |  |  |  | 15098.16 |  |  | 9826.93 |  |  |  | 24925.09 | 52000 |
| Transfer out to General Fund |  |  |  |  |  |  |  |  |  |  | - |  |
| Advertising and Promotions |  |  |  |  |  |  |  |  |  |  | 0 |  |
| Tourism Related Expenditures |  |  |  |  |  |  |  |  |  |  | 0 |  |
| TREE MITIGATION FUND |  |  |  |  |  |  |  |  |  |  |  |  |
| Tree Mitigation revenue |  |  |  |  |  |  |  |  |  |  | 96,488 | 500 |
| Tree Mitigation expense |  |  |  |  | 23,250 |  |  |  |  |  | (23,2 | 1,200 |
|  | - | - | - | - | 23,250 |  | - | - | - | - | 73,238 |  |
| 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 |  | 963,000 | 1,284,000 |
| Auditor Expense |  |  |  |  |  |  |  |  |  |  | - | 1,000 |
|  |  |  |  |  |  |  |  |  |  |  | 963,000 | 1,285,000 |
|  |  |  |  |  |  |  |  |  |  |  |  | 75\% |
| AMERICAN RESCUE PLAN |  |  |  |  |  |  |  |  |  |  |  |  |
| Beginning Balance 7/1/2023 | 2650915 | 2650915 | 2640055 | 2578517 | 2288415 | 1807630 | 1744400 | 1250956 | 1152610 |  |  |  |
|  | 2650915 | $\begin{array}{r} 10860 \\ 2640055 \end{array}$ | $\begin{array}{r} 61538 \\ 2578517 \end{array}$ | $\begin{array}{r} 290102 \\ 2288415 \end{array}$ | $\begin{array}{r} 480785 \\ 1807630 \end{array}$ | $\begin{array}{r} 63230 \\ 1744400 \end{array}$ | $\begin{array}{r} 493444 \\ 1250956 \end{array}$ | $\begin{array}{r} 98346 \\ 1152610 \end{array}$ | $\begin{array}{r} 99125 \\ 1053485 \end{array}$ | 0 | 1597430 |  |

