

EXHIBIT A
GENERAL FUND BUDGET SUMMARY
PROPOSED APRIL 21, 2022

Revenues	20/21 ACTUAL	21/22 AMENDED BUDGET	21/22 ESTIMATE	22/23 DRAFT BUDGET	DIFFERENCE
Operating Revenues	4,018,923	3,608,678	3,806,047	3,845,750	237,072
Transfer In from Funds Balance	(676,675)	469,558	(19,378)	235,490	(234,068)
Transfer In from Reserve Fund					-
Total Revenues	\$ 3,342,248	\$ 4,078,236	\$ 3,786,669	\$ 4,081,240	3,004

Expenditures	20/21 ACTUAL	21/22 AMENDED BUDGET	21/22 ESTIMATE	22/23 DRAFT BUDGET	DIFFERENCE
ADMIN	656,475	657,703	621,662	720,969	63,266
ELECTED OFFICIALS	104,412	102,500	111,468	113,500	11,000
GENERAL OPERATIONS	453,547	532,657	443,632	501,359	(31,298)
PLANNING AND ZONING	5,809	15,135	8,209	15,335	200
BUILDING SERVICES	1,911	4,880	30,000	60,250	55,370
PUBLIC WORKS	207,031	291,195	209,992	355,930	64,735
ISLAND SHERIFF'S PATROL	351,616	325,055	310,189	361,269	36,214
CODE AND SAFETY	2,638	16,760	6,488	21,360	4,600
PARKS AND RECREATION	22,159	36,475	32,415	36,475	-
FACILITIES & EQUIPMENT	192,617	226,030	190,543	239,330	13,300
COMMUNITY SERVICES	72,020	85,030	72,531	120,030	35,000
JIPSD FIRE AND SOLID WASTE	905,000	1,073,000	1,069,000	1,271,000	198,000
TRANSFER OUT TO CAPITAL	367,013	711,816	680,542	264,433	(447,383)
Total Expenditures	\$ 3,342,248	\$ 4,078,236	\$ 3,786,669	\$ 4,081,240	3,004

Town Funds	20/21 ACTUAL	21/22 AMENDED BUDGET	21/22 ESTIMATE	22/23 DRAFT BUDGET	DIFFERENCE
UNEMCUMBERED FUND BALANCE	\$ 1,634,196	\$ 1,659,398	\$ 1,653,574	\$ 1,418,084	(241,314)
RESERVE	1,328,484	958,484	1,328,484	1,328,484	370,000
TREE FUND	1,392	1,312	1,392	692	(620)
STORMWATER FUNDS	118,910	36,155	301,190	364,190	328,035
HOSPITALITY TAX FUND	1,290,097	750,261	1,112,150	500,443	(249,818)
AMERICAN RESCUE FUND	\$ -	\$ 3,709,261	\$ 3,497,397	\$ -	\$ (3,497,397)

	20/21 ACTUAL	21/22 AMENDED	YTD 01/31/2022	21/22 ESTIMATE	22/23 DRAFT	DIFFERENCE
Revenues						
Accommodations Tax	51,653	25,000	14,665	50,000	50,000	25,000
Brokers and Insurance Tax	789,119	952,000	351	870,000	870,000	(82,000)
Building Permit Fees	16,609	11,000	7,068	12,117	15,000	4,000
Business Licenses	399,876	375,000	80,919	375,000	380,000	5,000
Franchise Fees*	334,677	332,500	184,875	319,000	332,500	-
Grants	32,854	-	25,000	25,000	25,000	25,000
Liquor Licenses	14,280	10,000	9,000	12,000	10,000	-
Local Assessment Fees	988	2,000	1,985	2,500	2,500	500
LOST Revenue Fund	485,800	442,000	261,750	523,500	530,000	88,000
LOST Property Tax Credit Fund	1,194,860	1,100,050	632,832	1,265,664	1,270,000	169,950
Miscellaneous	334,146	500	1,740	2,000	500	-
Planning and Zoning Fees	14,442	12,500	8,477	16,000	15,000	2,500
Stormwater Plan Review Fees			3,700			
State Aid to Subdivisions	278,464	273,228	64,844	259,381	272,350	(878)
Telecommunications	17,095	17,000	-	16,982	17,000	-
Filing Fees	-					-
Donations	50		120			-
Tree Mitigation	-	-	-	-	-	-
Interest Income	459	500	142	243	500	-
Facility Rentals	3,490	5,400	3,330	6,660	5,400	-
Property Tax (17.9 mils)	1,296,230	1,318,627	1,318,627	1,318,627	1,436,560	117,933
Property Tax Rollback Credit	(1,194,860)	(1,100,050)	(632,832)	(1,265,664)	(1,270,000)	(169,950)
Property Tax Credit from Revenue Fund	(101,370)	(218,577)	(685,795)	(52,963)	(166,560)	52,017
Homestead Exemption Tax Receipts	50,061	50,000	-	50,000	50,000	-
American Rescue Plan Funds	-	3,709,261	1,854,631	3,709,261	-	(3,709,261)
TOTAL	4,018,923	3,608,678	1,300,798	3,806,047	3,845,750	237,072

	20/21 ACTUAL	21/22 AMENDED	21/22 YTD	21/22 ESTIMATE	22/23 DRAFT	DIFFERENCE
Administration						
Salaries	284,379	289,306	174,078	282,876	320,000	30,694
Benefits, Taxes & Fees	173,952	107,562	71,462	116,126	130,000	22,438
Advertising	2,855	5,000	553	3,500	3,500	(1,500)
Audit	12,500	15,500	12,500	12,500	12,500	(3,000)
Bank charges	617	2,000	703	1,205	2,000	-
Copier	4,968	5,500	2,681	4,596	5,500	-
Dues and Subscriptions	160	1,500	120	1,500	1,500	-
Employee Appreciation	578	800	183	800	800	-
Employee Training & Wellness	3,105	3,800	1,755	3,800	3,800	-
Information Services	49,030	67,800	30,229	64,321	72,000	4,200
Insurance	40,838	48,615	48,161	48,161	50,569	1,954
Legal & Professional Services	51,857	69,000	11,339	52,000	80,000	11,000
Grant Writing Services	5,459	16,000	3,500	8,000	16,000	-
MASC Membership	5,341	5,500	-	5,341	5,500	-
Mileage Reimbursement	338	800	291	600	800	-
Mobile Devices	2,340	2,620	987	2,077	2,100	(520)
Postage	5,076	6,000	4,452	5,758	6,000	-
Supplies	7,331	7,000	2,123	4,000	5,000	(2,000)
Town Codification	2,350	1,400	2,998	3,500	1,400	-
Training and Travel	1,227	2,000	-	1,000	2,000	-
TOTAL	656,475	657,703	368,115	621,662	720,969	63,266

	20/21 ACTUAL	21/22 AMENDED	21/22 YTD	21/22 ESTIMATE	22/23 DRAFT	DIFFERENCE
Elected Officials						
Salaries	50,000	50,000	30,000	50,000	50,000	-
Benefits, Taxes & Fees	53,382	49,000	35,000	60,000	60,000	11,000
Mayor Expense	420	1,000	180	500	1,000	-
Council Expenses	200	2,000	-	500	2,000	-
Mobile Devices	410	500	228	468	500	-
TOTAL	104,412	102,500	65,408	111,468	113,500	11,000

	20/21 ACTUAL	21/22 AMENDED	21/22 YTD	21/22 ESTIMATE	22/23 DRAFT	DIFFERENCE
General Operations						
Salaries	335,711	393,157	198,710	322,904	366,766	(26,391)
Benefits, Taxes & Fees	117,836	139,500	74,294	120,728	134,593	(4,907)
TOTAL	453,547	532,657	273,004	443,632	501,359	(31,298)

	20/21 ACTUAL	21/22 AMENDED	21/22 YTD	21/22 ESTIMATE	22/23 DRAFT	DIFFERENCE
Planning & Zoning						
Advertising	230	1,500	472	1,500	1,500	-
Mobile Devices	670	660	(150)	418	660	-
Dues and Subscriptions	267	715	-	715	715	-
Mileage Reimbursement	-	200	-	100	200	-
Equipment / Software	365	1,960	1,207	2,076	2,160	200
Supplies	190	600	24	400	600	-
Training and Travel	90	1,000	20	300	1,000	-
Uniform / PPE	-	500	-	250	500	-
Planning Commission	1,362	4,000	550	1,300	4,000	-
Board of Zoning Appeals	2,635	4,000	400	1,150	4,000	-
TOTAL	5,809	15,135	2,523	8,209	15,335	200

	20/21 ACTUAL	21/22 AMENDED	21/22 YTD	21/22 ESTIMATE	22/23 DRAFT	DIFFERENCE
Building Services						
County Contract Building Permit Tech				30,000	60,000	60,000
Mobile Devices	660	780	120	240		(780)
Dues and Subscriptions	462	800				(800)
Equipment/Software	-	300	-	-		(300)
Mileage Reimbursement	69	500				(500)
Supplies	65	600				(600)
Travel and Training	655	1,400				(1,400)
Uniform / PPE	-	250	-			(250)
Community Outreach	-	250	-		250	-
TOTAL	1,911	4,880	120	240	60,250	55,370

	20/21 ACTUAL	21/22 AMENDED	21/22 YTD	21/22 ESTIMATE	22/23 DRAFT	DIFFERENCE
Public Works						
Dues and Subscriptions	218	425	238		425	-
Mobile Devices	981	1,345	406	500	1,080	(265)
Emergency Management	9,744	25,000	4,608	5,000	20,000	(5,000)
Groundskeeping	73,937	70,000	31,746	54,422	70,000	-
Tree Maintenance and Care		20,000	1,040	5,000	20,000	-
Mileage Reimbursement		300	23	50	300	-
Public Outreach		500	20	20	500	-
Projects	65,579	120,000	30,096	100,000	180,000	60,000
Signage		8,000	1,685	4,000	8,000	-
Supplies	4,466	8,000	1,719	5,000	8,000	-
Asset Management	51,585	35,000	25,736	35,000	45,000	10,000
Training and Travel	295	1,925		500	1,925	-
Uniform / PPE	226	700	294	500	700	-
TOTAL	207,031	291,195	97,611	209,992	355,930	64,735

	20/21 ACTUAL	21/22 AMENDED	21/22 YTD	21/22 ESTIMATE	22/23 DRAFT	DIFFERENCE
ISLAND SHERIFF'S PATROL						
ISP Salary	244,096	188,955	122,059	180,826	173,852	(15,103)
ISP Benefits, Taxes & Fees	65,709	56,270	33,539	49,533	42,758	(13,513)
ISP Programs & Supplies	13,483	15,000	6,423	15,000	15,000	-
ISP - Dedicated Officer Annual Expense	28,328	64,830	13,377	64,830	129,660	64,830
TOTAL	351,616	325,055	175,398	310,189	361,269	36,214

	20/21 ACTUAL	21/22 AMENDED	21/22 YTD	21/22 ESTIMATE	22/23 DRAFT	DIFFERENCE
Codes & Safety						
Memberships/Dues		250		-	250	-
Crime Watch Materials		250	272	273	250	-
Equipment		900		-	900	-
Mileage Reimbursement		100		-	100	-
Mobile Devices	414	360	147	360	360	-
Animal Control		500	3,000	3,000	3,000	2,500
Overgrown Lot Clearing		2,000		500	2,000	-
Radio Contract	1,368	1,400	684	1,400	3,500	2,100
Supplies	856	250	855	855	250	-
Training		500		-	500	-
Uniform / PPE		250		100	250	-
Unsafe Buildings Demolition		10,000	9,950		10,000	-
TOTAL	2,638	16,760	14,908	6,488	21,360	4,600

	20/21 ACTUAL	21/22 AMENDED	21/22 YTD	21/22 ESTIMATE	22/23 DRAFT	DIFFERENCE
Parks & Recreation						
Dock Street Park						-
Pinckney Park						-
Park Maintenance	7,444	12,000	9,039	12,000	12,000	-
Special Events	1,490	5,000	940	940	5,000	-
JIRC Contribution		4,750	-	4,750	4,750	-
Youth Sports Program	13,225	14,725	1,400	14,725	14,725	-
TOTAL	22,159	36,475	11,379	32,415	36,475	-

	20/21 ACTUAL	21/22 ADOPTED	21/22 YTD	21/22 ESTIMATE	22/23 DRAFT	DIFFERENCE
Facilities & Equipment						
Equipment/Furniture	3,659	5,700	137	5,000	5,700	-
Facilities Maintenance	6,198	6,500	2,350	3,350	6,500	-
Generator Maint.	-	2,410	1,953	2,400	2,410	-
Janitorial	7,118	7,920	4,066	6,970	7,920	1,500
Security Monitoring	2,112	1,000	548	800	1,000	-
Street Lights	134,802	154,000	79,478	136,248	161,700	7,700
Utilities	32,324	42,000	17,660	30,274	44,100	2,100
Vehicle Maint.Expense	6,404	6,500	5,196	5,500	10,000	3,500
TOTAL	192,617	226,030	111,388	190,543	239,330	14,800

	20/21 ACTUAL	21/22 ADOPTED	21/22 YTD	21/22 ESTIMATE	22/23 DRAFT	DIFFERENCE
Community Services						
Community Service Contributions	23,750	30,000	30,000	31,000	50,000	20,000
Repair Care Program	37,799	35,000	13,300	35,000	35,000	-
CERT Program		500	-	-	-	(500)
Drainage Council		500	-	-	500	-
Business Development Council	31	3,500	31	31	3,500	-
Children's Council		500	-	-	-	(500)
History Council	4,344	3,780	1,633	2,500	3,780	-
James Island Pride	1,656	3,500	256	1,000	3,500	-
Helping Hands	340	500	409	500	500	-
James Island Arts Council					3,500	3,500
Neighborhood Council	810	3,750	45	1,500	3,750	-
Tree Council	3,290	3,500	401	1,000	3,500	-
Community Tutoring Programs					12,500	12,500
TOTAL	72,020	85,030	46,075	72,531	120,030	35,000

	20/21 ACTUAL	21/22 ADOPTED	21/22 YTD	21/22 ESTIMATE	22/23 DRAFT	DIFFERENCE
JIPSD Fire & Solid Waste Services						
Tax Relief	900,000	1,068,000	623,000	1,068,000	1,270,000	202,000
Admin Expense	-		-	-		-
Auditor Expense	5,000	5,000	1,000	1,000	1,000	(4,000)
TOTAL	905,000	1,073,000	624,000	1,069,000	1,271,000	198,000

	20/21 ACTUAL	21/22 ADOPTED	21/22 YTD	21/22 ESTIMATE	22/23 DRAFT	DIFFERENCE
Tree Fund						
Tree Mitigation Revenue		500		500	500	-
Tree Mitigation Expense		500		500	1,200	700
Change in Balance	-	-	-	-	(700)	(700)
Initial Balance	1,392	1,312	1,392	1,392	1,392	-
Ending Balance	1,392	1,312	1,392	1,392	692	(700)

	20/21 ACTUAL	21/22 AMENDED	21/22 YTD	21/22 ESTIMATE	22/23 DRAFT	Difference
Stormwater						
Stormwater Revenue	306,312	325,000	182,280	182,280	63,000	(262,000)
Stormwater Expense						-
Transfer Out to Capital Projects	218,545	700,000	20,000	20,000	0	(700,000)
Change in Balance	(490,511)	(375,000)	182,280	182,280	63,000	438,000
Initial Balance	609,421	411,155	118,910	118,910	301,190	(109,965)
Ending Balance	118,910	36,155	301,190	301,190	364,190	328,035

	20/21 ACTUAL	21/22 AMENDED	21/22 YTD	21/22 ESTIMATE	22/23 DRAFT	DIFFERENCE
Hospitality Tax Fund						
Hospitality Tax Revenue	536,228	540,000	329,511	659,000	655,000	115,000
Hospitality Current Expense						-
The Town Market	300	2,975	-	500	2,000	(975)
Guide to Historic James Island		-	-	-	5,000	5,000
ReThink Folly Rd - Staff Cost-Sharing	22,417	20,000	14,221	20,000	20,000	-
Santee St. Public Parking Lot	29,377	28,200	29,400	29,000	33,100	4,900
James Island Arts & Cultural Center	4,100	95,800	50,199	123,798	145,000	49,200
Promotional Grants	4,250	20,000	7,000	4,250	15,000	(5,000)
Public Safety of Tourism Areas		108,101	58,425	108,101	129,757	21,656
Camp and Folly Landscaping Maintenance		5,400	-	5,750	10,000	4,600
Community Events	4,985	5,000	3,504	5,000	5,000	-
Brantley Park	2,050		800	2,050	2,050	
Entrepreneur and Small Business Support					72,300	
TOTAL Current Expense	67,479	285,476	163,549	298,449	439,207	153,731
Current Surplus/Deficit	468,749	254,524	165,962	360,551	215,793	(38,731)
Hospitality Tax Transfer Out to Capital	339,993	750,600	99,383	538,498	827,500	76,900
Transfer (out from/ in to) Hospitality Fund Balance	(128,756)	210,600	(66,579)	177,947	611,707	401,107
Total Hospitality Expenditures (Capital and Current)	407,472	1,036,076	262,932	836,947	1,266,707	230,631
Hospitality Tax Fund Balance						
Initial Fund Balance	1,161,341	1,246,337	1,290,097	1,290,097	1,112,150	(134,187)
End Fund Balance	1,290,097	750,261	1,356,676	1,112,150	500,443	(249,818)

	20/21 ACTUAL	21/22 Amended	21/22 YTD	21/22 ESTIMATE	22/23 DRAFT	Difference
American Rescue Plan						
Revenue	0	3,709,261	1,854,631	3,709,261	0	(3,709,261)
Expense						-
Transfer Out to Capital Projects	0	3,709,261	28,651	241,864	3,467,397	(241,864)
Change in Balance	0	(3,709,261)	1,825,980	(241,864)	(3,467,397)	(375,000)
Initial Balance	0	3,709,261	0	0	3,467,397	(241,864)
Ending Balance	0	0	1,825,980	3,467,397	0	-

FIVE YEAR CAPITAL IMPROVEMENT PLAN FY2022/2023 - FY2026/2027

Infrastructure	Actual FY 20/21	Amended FY 21/22	YTD FY 21/22	ESTIMATE 21/22	FY 2022/2023	FY 2023/2024	FY 2024/2025	FY 2025/2026	FY 2026/2027	5 Year Total
Dills Bluff Sidewalk, Phase III - Seaside to Winborn	23,897	174,570	950	174,570						-
Dills Bluff Sidewalk, Phase IV - Winborn to HBVR		28,000	2,065	28,000	45,000	250,000				295,000
Lighthouse Point Sidewalk and Drainage, Phase I	-	-	-	55,000						-
Regatta Road Sidewalk	30,668	133,500	153		105,000					105,000
Town Hall - Second Floor						45,000				45,000
Traffic Calming Projects	105,937	30,000	-		50,000					50,000
Overflow Parking Lot - Camp Rd Access						30,000				30,000
Nabors Phase I		25,500		25,500	45,000	250,000				295,000
Camp Riverland Sidewalk (Match)					100,000					
Secessionville to Ft. Johnson Sidewalk connector		13,000			13,000					13,000
Honey Hill Road Paving					58,800					58,800
Undergrounding Power Lines	-	60,636		10,000	220,000					220,000
Town Hall Solar Panels		100,000		84,758						84,758
Other Capital Improvement Projects	50,000	25,000	-	25,000						-
Septic Tank Testing				50,000	100,000					100,000
James Island Creek Septic and Sewer Projects	50,000	1,854,630	-		1,854,630					1,854,630
Total	270,387	2,444,836	3,168	402,828	2,591,430	575,000	-	-	-	3,151,188
Drainage Projects	Actual FY 20/21	Amended FY 21/22	YTD FY 21/22	ESTIMATE 21/22	FY 2022/2023	FY 2023/2024	FY 2024/2025	FY 2025/2026	FY 2026/2027	5 Year Total
Lighthouse Point Sidewalk and Drainage, Phase I	-	-		55,000						-
Greenhill / Honey Hill Drainage Phase I-II	57,817	261,000	14,782		261,000					261,000
Oceanview-Stonepost Drainage Basin, Phases I-II	63,500	59,000	17,731	59,000	384,000					384,000
Woodhaven Drainage Improvements	10,100	29,600		14,500	14,500	406,000				420,500
Quail Run Drainage Improvements		35,000	11,125	11,125	45,400	454,000				499,400
Hazard Mitigation Project	197,933		339	339						-
James Island Creek Basin Drainage Improvements	32,000	145,500	4,674		-	80,000	80,000	80,000		240,000
Drainage Outflow Valve Devices	-	48,000			48,000					48,000
Drainage Improvement Projects	67,173	1,854,631			100,000					100,000
Total	588,273	2,523,706	48,651	211,864	852,900	940,000	80,000	80,000	-	1,952,900
Capital Equipment	Actual FY 20/21	Amended FY 21/22	YTD FY 21/22	ESTIMATE 21/22	FY 2022/2023	FY 2023/2024	FY 2024/2025	FY 2025/2026	FY 2026/2027	5 Year Total
ISP - Dedicated Officer Initial Expense	75,741				67,500					67,500
License Plate Recognition Camera - HBVR		24,500		24,500						
Public Works Equipment	45,028		9,636		50,000					50,000
Audio Visual Upgrades	-				70,000					70,000
Total	120,769	49,010	9,636	49,010	187,500	-	-	-	-	187,500
Parks and Recreation	Actual FY 20/21	Amended FY 21/22	YTD FY 21/22	ESTIMATE 21/22	FY 2022/2023	FY 2023/2024	FY 2024/2025	FY 2025/2026	FY 2026/2027	5 Year Total
Dock Street Park				2,810	50,000					50,000
Pinckney Park	50,880		11,775	14,030		37,500				37,500
Park Projects		69,000			50,000	87,750	106,500			244,250
Park and Rec Improvements										-
Total	50,880	69,000	11,775	16,840	100,000	125,250	106,500	-	-	331,750
Transfers In:	Actual FY 2020/2021	Amended FY 21/22	YTD FY 21/22	ESTIMATE 21/22	FY 2022/2023					
General Fund	811,764	367,013	24,579	680,542	264,433					
Stormwater Funds	218,545	700,000	20,000	20,000	0					
American Rescue Plan Funds		\$ 3,709,261.00	\$ 28,651.00	\$ 241,864.00	\$ 3,467,397.00					

FIVE YEAR HOSPITALITY CAPITAL IMPROVEMENT PLAN

Hospitality Tax Capital Projects	Actual FY 20/21	Amended FY 21/22	YTD FY 21/22	ESTIMATE 21/22	FY 2022/2023	FY 2023/2024	FY 2024/2025	FY 2025/2026	FY 2026/2027	5 Year Total
Bus Shelters/Bench on Folly Road		25,000			25,000					25,000
Camp / Folly Multi-use Path										-
Camp and Folly -- Signage/Flags		12,000		3,800	35,000					35,000
Camp / Folly Landscaping				30,000						-
Streetscape Lighting at Camp / Dills Bluff										-
Rethink Folly Road - Phase I			-	-	400,000					400,000
ISP Decdicated Officer Initial Expense					22,500					
Rethink Folly Road - Phase II-III						100,000				100,000
Folly Road Beautification	950	10,000	-	-	10,000					10,000
Pinckney Park	418		418	12,500		12,500				12,500
Brantley Park	2,080	50,000	22,620	122,620	50,000	100,000				150,000
James Island Arts and Cultural Center	238,095	125,000	96,896	303,951	100,000	150,000				250,000
James Island Arts and Cultural Center Solar Panels		100,000		65,627						65,627
1248 Camp Center - Civil & Landscape		150,000								-
Decorative Banners (Holiday Decorations)		8,400			15,000					15,000
Intersection Improvements at Camp / Dills Bluff		55,200			-					-
Other Tourism-Related Projects		50,000	-	-	50,000					50,000
Undergrounding Power Lines						68,039	62,689	55,840	55,840	242,408
Folly Road Multi-Use Path, Wilton to Ft. Johnson		42,000				42,000				42,000
Park Projects		23,000			20,000	29,250	35,500			84,750
Historic Fort Johnson		100,000			100,000					100,000
Total	241,543	750,600	119,934	538,498	827,500	501,789	98,189	55,840	55,840	1,582,285

Transfers In:	Actual FY 2020/2021	Amended FY 21/22	YTD FY 21/22	ESTIMATE 21/22	FY 2022/2023
Hospitality Tax Fund	339,993	750,600	99,383	538,498	611,707