

Exhibit "A"

Town of James Island

General Fund SUMMARY FY 2024-2025

REVENUES	Actual	Actual	Actual	Budgeted	Through April	EOY 2023-2024	Difference	Proposed
	2020-2021	2021-2022	2022-2023	2023-2024	83% 2023-2024	Estimate		Budget for 2024-2025
Operating Revenues	\$4,018,923	\$3,838,490	\$5,727,334	\$4,023,722	\$3,329,966	\$4,852,117	\$828,395	\$4,167,958
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
TOTALS:	\$3,342,248	\$4,182,488	\$5,727,334	\$4,023,722	\$3,329,966	\$4,852,117	\$828,395	\$4,167,958

EXPENDITURES	Actual	Actual	Actual	Budgeted	Through April	EOY 2023-2024	Difference	Proposed
	2020-2021	2021-2022	2022-2023	2023-2024	83% 2023-2024	Estimate		Budget for 2024-2025
Administration	\$654,301	\$669,343	\$774,880	\$792,085	\$697,606	\$874,939	\$82,854	\$837,029
Elected Officials	\$104,412	\$110,964	\$114,155	\$134,778	\$106,323	\$134,000	(\$778)	\$153,092
General Operations	\$453,547	\$388,626	\$462,935	\$846,743	\$527,439	\$617,104	(\$229,639)	\$669,000
Planning & Zoning	\$5,809	\$5,989	\$9,194	\$17,915	\$3,911	\$10,845	(\$7,070)	\$17,025
Building Services	\$1,911	\$24,809	\$58,541	\$6,100	\$17,627	\$21,709	\$15,609	\$32,900
Public Works	\$207,031	\$190,941	\$209,765	\$218,775	\$136,829	\$206,505	(\$12,270)	\$191,825
Island Sheriff's Patrol	\$351,616	\$320,285	\$369,754	\$404,066	\$252,480	\$352,064	(\$52,002)	\$482,078
Code and Safety	\$2,638	\$17,353	\$4,244	\$22,460	\$4,105	\$20,477	(\$1,983)	\$17,400
Parks and Recreation	\$22,159	\$33,073	\$19,022	\$33,500	\$18,231	\$33,500	\$0	\$34,800
Facilities & Equipment	\$192,617	\$218,329	\$219,609	\$242,300	\$163,926	\$231,860	(\$10,440)	\$237,500
Community Services	\$72,020	\$50,716	\$74,167	\$119,000	\$33,593	\$116,500	(\$2,500)	\$134,300
JIPSD	\$905,000	\$1,069,000	\$1,269,996	\$1,285,000	\$1,070,000	\$1,285,000	\$0	\$1,361,000
Transfer Out to Capital	\$367,013	\$392,890	\$0	\$0	\$0	\$1,000,000	\$0	\$0
TOTALS:	\$3,340,074	\$3,492,318	\$3,586,262	\$4,122,722	\$3,032,070	\$4,904,502	(\$218,220)	\$4,167,949

REVENUES LESS EXPENSES: \$2,174 \$690,170 \$2,141,072 (\$99,000) \$297,896 (\$52,385) \$1,046,615 \$9

Fund Balances (Beginning 2023-2024)		Through Mar 2024	Est. EOY 2023-2024	Proposed Budget Impact on Balances
General Fund (unrestricted):	\$2,938,033	\$3,235,929	\$2,885,648	\$9
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	73,238	(700)
Stormwater Fund:	\$624,573	\$566,432	\$566,432	63,000
Accomodations 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
	\$9,943,149	\$8,765,305	\$6,488,388	\$62,309

Town of James Island

Revenue Budget FY 2024-2025

Fund CodeLine Item		Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Budgeted 2023-2024	Through April 83% 2023-2024	EOY 2023-2024 Estimate	Difference	Proposed Budget for 2024-2025
?	Accomodation Tax Share to GF	\$51,653	\$77,485	\$51,495		\$25,914	\$25,914	\$25,914	27,500
?	Brokers and Insurance Tax	\$789,119	\$801,598	\$775,187	\$801,600	\$125,630	\$801,600	\$0	\$765,000
?	Building Permit Fees	\$16,609	\$15,529	\$27,279	\$327,812	\$15,456	\$18,084	(\$309,728)	\$26,000
?	Business License Fees	\$399,876	\$384,411	\$499,280	\$360,000	\$298,705	\$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	\$1,010,857	\$1,010,857	\$999,857	\$17,192
?	Filing Fees	\$0	\$0	\$0	\$760	\$1,780	\$1,780	\$1,020	\$500
?	Franchise Fees	\$334,677	\$320,182	\$303,094	\$309,000	\$223,470	\$319,015	\$10,015	\$320,000
?	Interest	\$459	\$437	\$2,939	\$1,500	\$62,867	\$93,000	\$91,500	\$187,000
?	Alcohol Licenses	\$14,280	\$12,000	\$6,000	\$10,000	\$6,250	\$10,000	\$0	\$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	\$954,674	\$1,285,000	\$1,000	\$1,360,000
?	LOST Revenue Fund	\$485,800	\$524,734	\$550,542	\$547,000	\$423,620	\$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	\$12,982	\$15,189	\$189	\$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	\$48,000
?	Facility Rentals	\$3,490	\$6,824	\$6,361	\$6,000	\$5,608	\$6,561	\$561	\$7,500
?	Stormwater Plan Review Fees	\$0	\$7,700	\$8,200	\$8,200	\$5,400	\$6,318	(\$1,882)	\$8,000
?	Tree Mitigation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
?	Property Tax (17.9 mils) Transfers	\$1,296,230	\$1,296,230	\$0	\$1,436,560	\$0	\$1,436,560	\$0	\$1,574,566
		\$5,315,153	\$5,134,720	\$5,727,334	\$5,460,282	\$3,329,966	\$6,289,677	\$829,395	\$5,742,524
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	\$1,893,406	\$4,852,117	\$828,395	\$4,167,958

Town of James Island

Administration Budget FY 2024-2025

Fund Code		Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Budgeted 2023-2024	Through April 83% 2023-2024	EOY 2023-2024 Estimate	Difference	Proposed Budget for 2024-2025
Line Item									
?	Salaries	\$284,379	\$316,254	\$345,661	\$343,261	\$262,585	\$344,047	\$786	\$353,000
?	Benefits, Taxes & Fees	\$173,952	\$129,645	\$144,205	\$142,724	\$110,644	\$144,367	\$1,643	\$155,500
?	Advertising	\$2,855	\$1,816	\$3,051	\$3,500	\$2,630	\$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	\$135	(\$1,865)	\$300
?	Bank charges - CC					\$1,596	\$1,867	\$1,867	\$1,500
?	Bank charges - Payroll Exp		\$6,060	\$5,067	\$6,000	\$4,973	\$5,818	(\$182)	\$6,000
?	Copier	\$4,968	\$5,562	\$4,225	\$4,500	\$2,963	\$4,500	\$0	\$4,500
?	Dues and Subscriptions	\$160	\$120	\$305	\$1,500	\$340	\$398	(\$1,102)	\$1,000
?	Election Expenses		\$0		\$8,500	\$10,676	\$10,676	\$2,176	\$0
?	Employee Appreciation	\$578	\$1,220	\$465	\$800	\$948	\$948	\$148	\$2,800
?	Employee Screening			\$971		\$148	\$224	\$224	\$149
?	Employee Training & Wellness	\$3,105	\$3,510	\$5,608	\$5,800	\$4,895	\$5,800	\$0	\$5,600
?	Equipment, Software, Maintenance			\$23,568				\$0	\$400
?	Information Services	\$49,030	\$69,327	\$54,486	\$95,000	\$69,014	\$95,000	\$0	\$116,680
?	Insurance	\$40,838	\$48,162	\$67,518	\$54,500	\$73,424	\$85,906	\$31,406	\$70,000
?	Legal & Professional Services	\$51,857	\$41,490	\$86,998	\$80,000	\$48,736	\$57,021	(\$22,979)	\$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	\$1,200	(\$300)	\$1,500
?	Postage	\$5,076	\$6,060	\$2,334	\$6,800	\$2,197	\$2,570	(\$4,230)	\$7,000
?	Supplies	\$7,331	\$4,512	\$5,490	\$5,200	\$4,339	\$5,200	\$0	\$5,500
?	Town Codification	\$2,350	\$4,168	\$1,371	\$1,000	\$1,384	\$1,619	\$619	\$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	\$697,606	\$874,939	\$82,854	\$837,029

Town of James Island

Elected Officials Budget FY 2024-2025

Fund CodeLine Item		Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Budgeted 2023-2024	Through April 83% 2023-2024	EOY 2023-2024 Estimate	Difference	Proposed Budget for 2024-2025
?	Salaries	\$50,000	\$50,884	\$49,982	\$61,250	\$48,462	\$60,000	(\$1,250)	\$70,000
?	Benefits, Taxes & Fees	\$53,382	\$58,850	\$61,180	\$70,528	\$56,203	\$71,000	\$472	\$80,092
?	Mayor Expense	\$420	\$690	\$841	\$1,000	\$580	\$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	\$106,323	\$134,000	(\$778)	\$153,092

General Operations Budget FY 2024-2025

Fund CodeLine Item		Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Budgeted 2023-2024	Through April 83% 2023-2024	EOY 2023-2024 Estimate	Difference	Proposed Budget for 2024-2025
?	Salaries	\$335,711	\$281,367	\$333,502	\$594,102	\$379,885	\$444,465	(\$149,637)	\$478,000
?	Benefits, Taxes & Fees	\$117,836	\$107,259	\$129,433	\$252,641	\$147,554	\$172,638	(\$80,003)	\$191,000
		\$453,547	\$388,626	\$462,935	\$846,743	\$527,439	\$617,104	(\$229,639)	\$669,000

Town of James Island

Public Works (STORMWATER OPERATIONS) Budget FY 2024-2025

Fund		Actual	Actual	Actual	Through April				Proposed
Code		2020-2021	2021-2022	2022-2023	Budgeted	83%	EOY 2023-2024		Budget for
Line Item					2023-2024	2023-2024	Estimate	Difference	2024-2025
?	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	\$10,722	\$10,722	(\$15,278)	\$20,000
?	Groundskeeping	\$73,937	\$66,810	\$63,147	\$70,000	\$53,104	\$70,000	\$0	\$45,000
?	Tree Maintenance and Care		\$1,355	\$8,110	\$10,000	\$1,310	\$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	\$31,790	\$50,000	\$0	\$68,000
?	Signage		\$2,070	\$2,467	\$4,000	\$2,783	\$4,000	\$0	\$4,000
?	Stormwater expenses					\$576	\$576	\$576	\$0
?	Stormwater Professional Fees					\$1,650	\$3,000	\$3,000	\$5,000
?	Supplies	\$4,466	\$2,771	\$7,383	\$8,000	\$8,682	\$8,682	\$682	\$6,000
?	Asset Management	\$51,585	\$26,569	\$26,024	\$45,000	\$25,349	\$45,000	\$0	\$30,000
?	Training and Travel	\$295	\$815	\$1,105	\$2,500	\$395	\$2,500	\$0	\$1,500
?	Uniform / PPE	\$226	\$339	\$847	\$900	\$0	\$750	(\$150)	\$1,200
		\$207,031	\$190,941	\$209,765	\$218,775	\$136,829	\$206,505	(\$12,270)	\$191,825

Codes and Safety Budget FY 2024-2025

Fund		Actual	Actual	Actual	Through April				Proposed
Code		2020-2021	2021-2022	2022-2023	Budgeted	83%	EOY 2023-2024		Budget for
Line Item					2023-2024	2023-2024	Estimate	Difference	2024-2025
?	Memberships/Dues				\$250	\$0	\$250	\$0	\$250
?	Crime Watch Materials		\$273		\$250	\$0	\$250	\$0	\$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	\$20,477	(\$1,983)	\$17,400

Town of James Island

Planning and Zoning Budget FY 2024-2025

Fund CodeLine Item		Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Budgeted 2023-2024	Through April 83% 2023-2024	EOY 2023-2024 Estimate	Difference	Proposed Budget for 2024-2025
?	Advertising	\$230	\$809	\$838	\$1,500	\$317	\$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	\$506	\$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	\$1,184	(\$2,816)	\$3,800
?	Board of Zoning Appeals	\$2,635	\$1,655	\$2,276	\$4,000	\$210	\$246	(\$3,754)	\$3,800
		\$5,809	\$5,989	\$9,194	\$17,915	\$3,911	\$10,845	(\$7,070)	\$17,025

Building Inspections Budget FY 2024-2025

Fund CodeLine Item		Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Budgeted 2023-2024	Through April 83% 2023-2024	EOY 2023-2024 Estimate	Difference	Proposed Budget for 2024-2025
?	County Contract		\$24,629	\$58,541		\$17,128	\$20,040	\$20,040	\$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	\$21,709	\$15,609	\$32,900

Town of James Island

Parks & Recreation Budget FY 2024-2025

Fund CodeLine Item		Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Budgeted 2023-2024	Through April 83% 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	\$14,788	\$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	\$18,231	\$33,500	\$0	\$34,800

Facilities & Equipment Budget FY 2024-2025

Fund CodeLine Item		Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Budgeted 2023-2024	Through April 83% 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	\$7,274	\$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	\$13,500	\$14,850	\$2,850	\$15,000
?	Security Monitoring	\$2,112	\$4,160	\$1,151	\$1,500	\$1,034	\$1,210	(\$290)	\$1,500
?	Street Lights	\$134,802	\$152,868	\$148,403	\$155,000	\$114,787	\$145,000	(\$10,000)	\$145,000
?	Utilities	\$32,324	\$34,555	\$28,366	\$35,000	\$18,776	\$32,000	(\$3,000)	\$42,000
?	Vehicle Maint.Expense	\$6,404	\$7,422	\$6,308	\$12,000	\$4,971	\$12,000	\$0	\$12,000
		\$192,617	\$218,329	\$219,609	\$242,300	\$163,926	\$231,860	(\$10,440)	\$237,500

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 April 83% 2023-2024	EOY 2023-2024 Estimate	Difference	Proposed Budget for 2024-2025
?	ISP Salary	\$244,096	\$183,349	\$225,982	\$186,814	\$174,035	\$203,621	\$16,807	\$270,967
?	ISP Benefits, Taxes & Fees	\$65,709	\$50,752	\$64,326	\$52,102	\$50,063	\$58,574	\$6,472	\$78,282
?	ISP Programs & Supplies	\$13,483	\$15,597	\$14,129	\$17,250	\$8,435	\$9,869	(\$7,381)	\$46,575
?	ISP - Other Security							\$0	
?	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	\$252,480	\$352,064	(\$52,002)	\$482,078

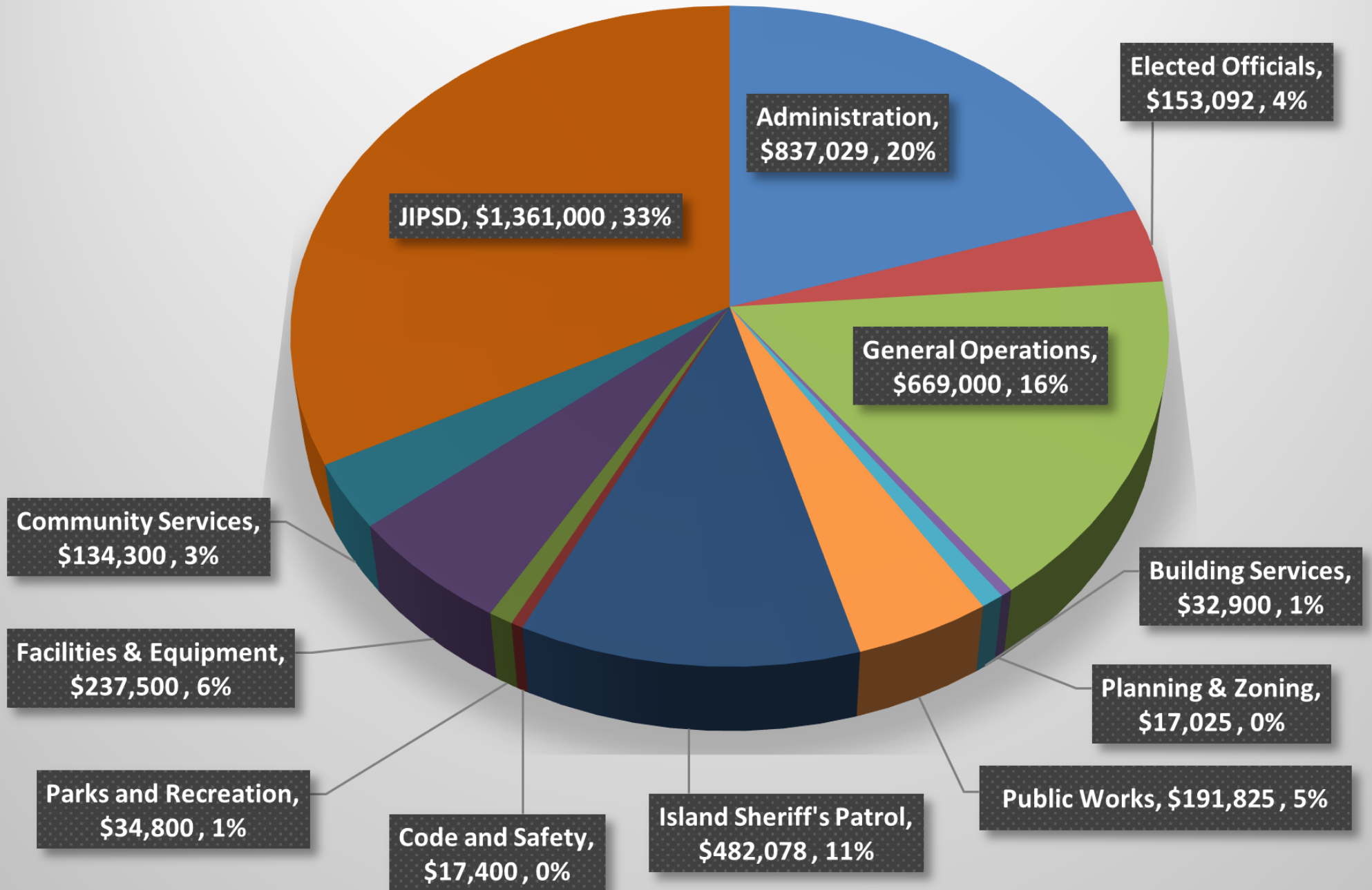
Community Services Budget FY 2024-2025

									Proposed Budget for 2024-2025
Fund Code	Line Item	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Budgeted 2023-2024	Through April 83% 2023-2024	EOY 2023-2024 Estimate	Difference	
?	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	\$433	\$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	\$353	\$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	\$33,593	\$116,500	(\$2,500)	\$134,300

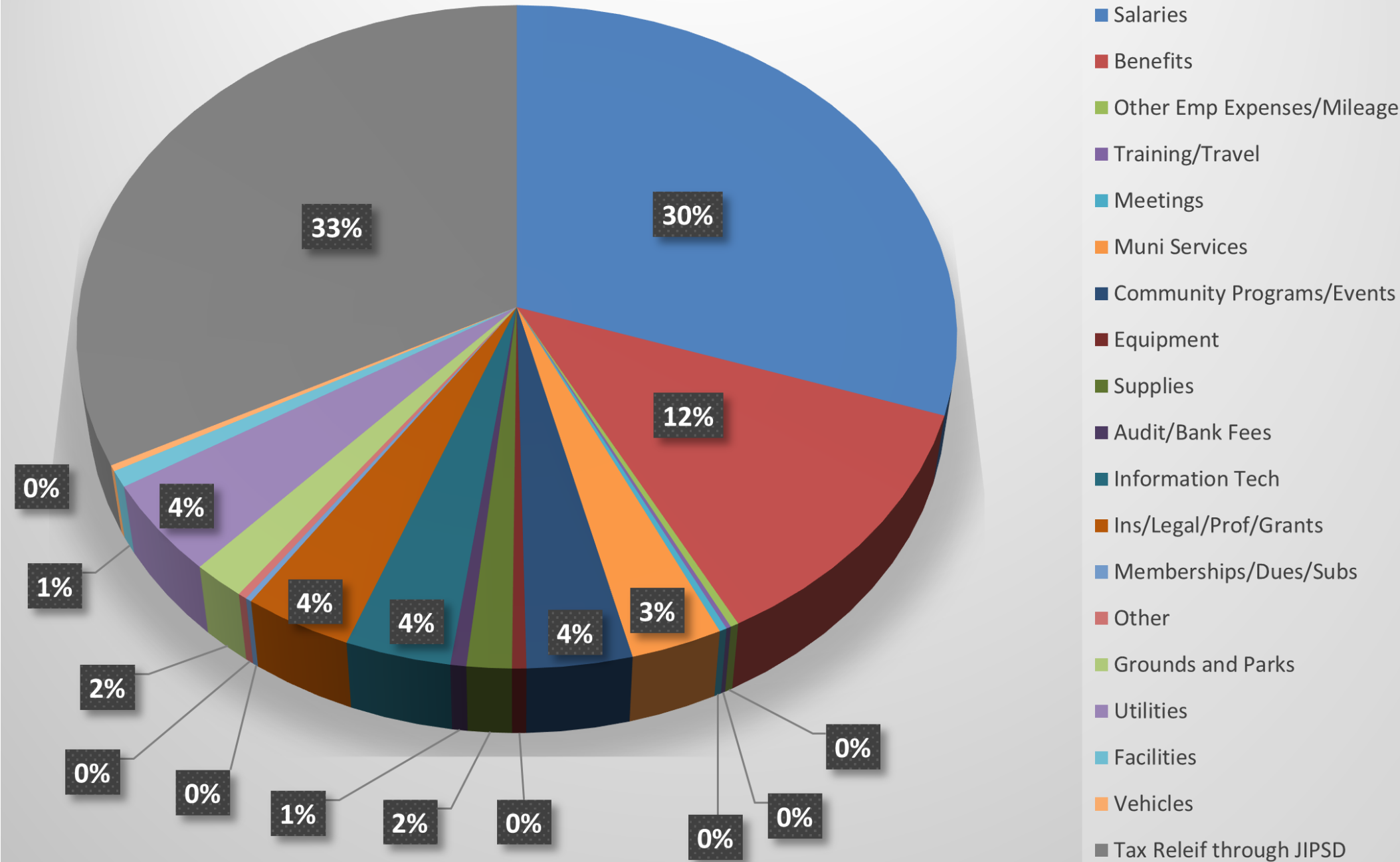
Jl Public Safety District Budget FY 2024-2025

									Proposed Budget for 2024-2025
Fund Code	Line Item	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Budgeted 2023-2024	Through April 83% 2023-2024	EOY 2023-2024 Estimate	Difference	
?	Tax Relief	\$900,000	\$1,068,000	\$1,269,996	\$1,284,000	\$1,070,000	\$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	\$1,070,000	\$1,285,000	\$0	\$1,361,000

2024-2025 Budgeted Department Expenses



2024-2025 Budgeted Expense Types



Town of James Island
Capital Projects Budget FY 2024-2025

Fund Code	Line Item	Actual	Actual	Actual	Through April				Proposed	96488					Total
		2020-2021	2021-2022	2022-2023	Budgeted	83%	EOY 2023-2024		Budget for	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	5-Year CIP
					2023-2024	2023-2024	Estimate	Difference	2024-2025						
	INFRASTRUCTURE														
	1129 Hillman			\$268,182		\$0		\$0							\$0
	Hillman Street Property			\$226,998		\$0		\$0							\$0
	Dills Bluff Sidewalk, Phase III - Seaside to Condon/Winborn	\$23,897	\$27,056	\$30,906		\$5,057	\$179,627	(\$179,627)							\$0
	Dills Bluff Sidewalk, Phase IV - Winborn to HBVR				\$250,000	\$953	\$953	\$249,047		\$223,000	\$275,000				\$498,000
	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	\$82,470	\$82,470	(\$7,470)	\$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	\$235,000						\$0
	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	\$1,000,000						\$0
	Additional Sewer Connections														
	Septic Tank Testing		\$2,400	\$36,350	\$110,000	\$14,450	\$14,450	\$95,550	\$10,000						\$0
	James Island Creek Sewer Infrastructure Match	\$50,000	\$50,000		\$444,000	\$0	\$0	\$444,000	\$444,000						\$0
TOTAL Infrastructure:		\$320,387	\$246,761	\$642,100	\$933,000	\$103,496	\$287,066	\$645,934	\$1,902,800	\$313,000	\$345,000	\$100,000	\$173,238	\$100,000	\$1,031,238
	DRAINAGE PROJECTS														
	Lighthouse Point Sidewalk and Drainage, Phase I		\$55,000	\$55,000				\$0							\$0
	Greenhill / Honey Hill Drainage Phase I-II	\$57,817	\$63,083	\$7,044	\$280,000	\$242,645	\$242,645	\$37,355							\$0
	Greenhill / Honey Hill Drainage Easements							\$0							\$0
	Oceanview-Stonepost Drainage Basin, Phases I-II	\$63,500	\$25,966	\$120,016	\$808,000	\$472,169	\$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	\$766,742	\$766,742	(\$31,742)	\$5,000						\$0
	Hazard Mitigation Project	\$197,933	\$339					\$0							\$0
	Santee St. Drainage Improvements							\$0							\$0
	James Island Creek Basin Drainage Improvements	\$32,000	\$109					\$0	\$15,000	\$15,000	\$25,000	\$25,000	\$25,000	\$25,000	\$115,000
	Drainage Outflow Valve Devices							\$0		\$10,000	\$20,000				\$30,000
	Highland Ave Drainage Improvements	\$159,750	\$159,750					\$0							\$0
	Island-Wide Drainage Study							\$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
TOTAL Drainage:		\$588,273	\$352,722	\$226,313	\$2,548,000	\$1,505,991	\$2,542,387	\$5,613	\$35,000	\$40,000	\$70,000	\$50,000	\$50,000	\$50,000	\$260,000
	CAPITAL EQUIPMENT														
	ISP - Dedicated Officer Initial Expense	\$75,741			\$66,300	\$0	\$0	\$66,300							\$0
	License Plate Recognition Camera - HBVR		\$27,186					\$0							\$0
	License Plat Recognition Camera							\$0							\$0
	Security Upgrades							\$0		\$20,000					\$20,000
	Public Works Equipment	\$45,028	\$15,328	\$50,259	\$10,000	\$8,915	\$15,720	(\$5,720)	\$1,000	\$10,000	\$5,000	\$5,000	\$5,000	\$5,000	\$30,000
	Audio Visual Upgrades			\$13,015	\$68,699	\$56,115	\$68,699	\$0	\$1,000	\$10,000		\$5,000	\$5,000	\$5,000	\$25,000
TOTAL Equipment:		\$120,769	\$42,514	\$63,274	\$144,999	\$65,030	\$84,419	\$60,580	\$2,000	\$40,000	\$5,000	\$10,000	\$10,000	\$10,000	\$75,000
	PARKS AND RECREATION														
	Dock Street Park Improvements		\$7,500	\$533	\$59,000	\$24,525	\$59,000	\$0	\$130,000	\$180,000	\$320,000				\$500,000
	Pinckney Park Improvements	\$50,880	\$14,339					\$0	\$10,000	\$10,000	\$20,000				\$30,000
	Brantley Park Improvements							\$0							\$0
	Park Acquisitions							\$0	\$370,000	\$200,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,200,000
	Park Projects							\$0							\$0
	Park and Rec Improvements							\$0							\$0
TOTAL Parks and Recreation:		\$50,880	\$21,839	\$533	\$59,000	\$24,525	\$59,000	\$0	\$510,000	\$390,000	\$590,000	\$250,000	\$250,000	\$250,000	\$1,730,000
TOTAL CAPITAL PROJECTS:		\$1,080,309	\$663,836	\$932,220	\$3,684,999	\$1,699,042	\$2,972,872	\$712,127	\$2,449,800	\$783,000	\$1,010,000	\$410,000	\$483,238	\$410,000	\$3,096,238

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 April 83% 2023-2024	EOY 2023-2024 Estimate	Difference	Proposed Budget for 2024-2025
	Hospitality Tax Revenue	\$536,228	\$700,953	\$673,442	\$680,000	\$564,552	\$680,000	\$0	\$690,000
	Hospitality Expenses								
?	The Town Market	\$300	\$169	\$1,669	\$2,000	\$2,400	\$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	\$136,374	\$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	\$84,155	\$134,688	\$0	\$166,243
?	Camp and Folly Landscaping Maintanence		\$5,790	\$8,775	\$10,000	\$3,325	\$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	\$3,503	\$3,263	\$863	\$2,400
?	Entrepreneur and Small Business Support			\$25,500					
	TOTAL Expenses	\$67,479	\$269,982	\$366,924	\$388,488	\$280,293	\$382,540	(\$5,948)	\$433,643
	Current Surplus/Deficit	\$468,749	\$430,971	\$306,518	\$291,512	\$284,259	\$297,460	\$5,948	\$256,357
?	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	
	Total Hospitality Expenditures (Capital and Current)	\$407,472	\$609,975	\$480,211	\$1,324,588	\$280,293	\$382,540	(\$942,048)	\$433,643
	Hospitality Tax Fund Balance								
	Initial Fund Balance	\$1,161,341	\$1,463,027	\$1,690,431	\$2,444,286	\$2,279,174	\$2,279,174		\$2,576,634
	End Fund Balance	\$1,290,097	\$1,690,431	\$2,279,174	\$1,799,968	\$2,563,433	\$2,576,634		\$2,832,991

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 April				Proposed Budget for 2024-2025
					Budgeted 2023-2024	83% 2023-2024	EOY 2023-2024 Estimate	Difference	
	Bus Shelters/Bench on Folly Road				\$25,000	\$0		\$25,000	\$25,000
	Wayfinding Signage			\$3,800		\$0		\$0	
	Camp and Folly -- Signage/Flags				\$35,000	\$0		\$35,000	\$35,000
	Camp / Folly Landscaping		\$30,000			\$0		\$0	
	Streetscape Lighting at Camp / Dills Bluff					\$0		\$0	
	Rethink Folly Road - Phase I		\$28		\$400,000	\$0	\$400,000	\$0	\$400,000
	ISP Dedicated Officer Initial Expense				\$22,100	\$0	\$0	\$22,100	
	Rethink Folly Road - Phase II-III					\$0	\$0	\$0	
	Folly Road Beautification	\$950	\$1,657		\$10,000	\$2,500	\$10,000	\$0	\$5,000
	Pinckney Park	\$418	\$418			\$0		\$0	\$12,500
	Brantley Park	\$2,080	\$113,027	\$13,033	\$100,000	\$15,565	\$15,565	\$84,435	
	James Island Arts and Cultural Center	\$238,095	\$122,789	\$13,839	\$150,000	\$3,598	\$150,000	\$0	\$150,000
	James Island Arts and Cultural Center Solar Panels		\$24,446	\$54,629		\$0		\$0	
	1248 Camp Center - Civil & Landscape					\$0		\$0	
	Holiday Lights		\$1,042	\$13,699	\$2,000	\$0	\$2,000	\$0	\$2,000
	Intersection Improvements at Camp / Dills Bluff					\$0		\$0	
	Other Tourism-Related Projects				\$50,000	\$2,000	\$50,000	\$0	\$50,000
	Undergrounding Power Lines -Folly Road					\$0		\$0	
	Folly Road Multi-Use Path, Wilton to Ft. Johnson				\$42,000	\$0		\$42,000	\$42,000
	Park Projects					\$0		\$0	\$20,000
	Historic Fort Johnson				\$100,000	\$0		\$100,000	
TOTAL:		\$241,543	\$293,407	\$99,000	\$936,100	\$23,663	\$627,565	\$308,535	\$741,500

Transfers In:

Hospitality Tax Fund:	\$339,993	\$339,993
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96488					Total 5-Year CIP
2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	
					\$0
			\$73,238		\$73,238
					\$0
					\$0
					\$0
					\$0
\$30,000					\$30,000
\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000
					\$0
					\$0
					\$0
					\$0
					\$0
					\$0
					\$0
					\$0
					\$0
\$20,000	\$20,000	\$20,000	\$20,000		\$80,000
					\$0
\$55,000	\$25,000	\$25,000	\$98,238	\$5,000	\$208,238

	22/23 Actual	23/24 Budget	23/24 YTD	23/24 Estimate	24/25 DRAFT Budget	DIFFERENCE
Tree Fund						
Tree Mitigation Revenue	85,600	500	96,488		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	73,238	(7,250)
Ending Balance	80,488	79,788	57,238	73,238	72,538	(7,250)

	22/23 Actual	23/24 Budget	23/24 YTD	23/24 Estimate	24/25 DRAFT Budget	TOTALS
American Rescue Plan						
Revenue						
Expense		2,795,955	1,690,058	2,795,955	0	
Transfer Out to Capital Projects		2,795,955	1,690,058	2,795,955	0	
Change in Balance		2,795,955	1,105,897	0	0	
Initial Balance		2,795,955		2,795,955	0	
Ending Balance		2,650,915	960,857	0	0	

	22/23 Actual	23/24 Budget	23/24 YTD	23/24 Estimate	24/25 DRAFT Budget	DIFFERENCE
Accommodations Tax Fund						
Accommodations Tax Revenue		77,000	24,925	75,000	75,000	(2,000)
Local Accommodations Tax Revenue		1,500	914	1,690,058	2,000	500
				1690058		-
Accommodations Current Expense						-
						-
Promotional Grants (30%)		14,850	2,650,915	960,857	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
TOTAL Current Expense						-
Current Surplus/Deficit						-
						-
Accommodations Tax Transfer Out to GF (25k plus 5%)		25,000		27,500	27,500	2,500
						-
						-
Total Accommodations Expenditures (Capital and Current)						-
						-
Accommodations						-
Initial Fund Balance		41,400				(41,400)
End Fund Balance						-

	22/23 ACTUAL	23/24 BUDGET	23/24 ESTIMATE	24/25 BUDGET	Difference
Stormwater					
Stormwater Revenue		63,000		63,000	
Stormwater Expense		1,690,058			
Transfer Out to Capital Projects		1,690,058			
Change in Balance		63,000			
Initial Balance		530,190		566,432	
Ending Balance	2,650,915	960,857		629,432	