

Town of James Island

EXHIBIT "B"

OCTOBER 2025 AMENDMENT

General Fund SUMMARY FY 2025-2026

REVENUES	APPROVED 2025-2026	Proposed DIFFERENCE from APPROVED	Proposed AMENDMENT 2025-2026
Operating Revenues	\$4,490,500	\$120,477	\$4,610,977
Transfer in from HTAX	\$150,000	\$0	\$150,000
Transfer in from Co. ATAX	\$10,430	\$0	\$10,430
Transfer in from State ATAX	\$84,000	\$0	84,000
Transfer in from Tree Fund	\$86,000	(\$86,000)	\$0
Transfer in from Reserves	\$0	\$0	\$0
Total Revenue:	\$4,820,930	\$34,477	\$4,855,407

EXPENDITURES	APPROVED 2025-2026	Proposed DIFFERENCE from APPROVED	Proposed Budget for 2025-2026
Administration	\$1,948,876	(\$130,217)	\$1,818,659
Elected Officials	\$200,000	\$0	\$200,000
Public Works	\$126,600	\$120,000	\$246,600
Code Enforcement	\$9,200	\$0	\$9,200
Planning, Zoning, and Permitting	\$38,700	\$20,000	\$58,700
Emergency Response / CERT	\$57,320	\$1,199	\$58,519
Facilities, Parks, & Equipment	\$362,000	\$60,580	\$422,580
Tree Mitigation Fund	\$97,200	(\$86,000)	\$11,200
Community Services	\$122,000	\$8,655	\$130,655
Island Sheriff's Patrol	\$600,672	\$50,333	\$651,005
General Fund Capital Projects	\$1,359,730	(\$310,952)	\$1,048,778
Total Expenses:	\$4,922,298	(\$266,402)	\$4,655,896
GENERAL FUND REVENUES LESS EXPENSES:			\$199,511

HOSPITALITY TAX	APPROVED 2025-2026	Proposed DIFFERENCE from APPROVED	Proposed Budget for 2025-2026
Revenue	\$715,000	\$0	\$715,000
Operating Expenses	\$66,000	(\$4,855)	\$61,145
Public Safety of Tourism Areas	\$150,000	\$0	\$150,000
HTAX Capital Projects	\$3,181,746	\$519,430	\$3,701,176
TOTAL EXPENSES:	\$3,397,746	\$514,575	\$3,912,321
Ending BALANCE of HTAX Fund	\$454,234		\$49,504

ACCOMODATIONS TAX	APPROVED 2025-2026	Proposed DIFFERENCE from APPROVED	Proposed Budget for 2025-2026
Revenue	\$75,000	\$0	\$75,000
Operating Expenses	\$94,430	\$0	\$94,430
Ending BALANCE of ATAX Fund	\$15,394		\$4,194

Town of James Island		OCTOBER 2025 AMENDMENT			Exhibit "B"					
Revenue Budget FY 2025-2026										
Account	Line Item	History			Budget APPROVED 2025-2026	Through Sept 25% 2025-2026	EOY 2025-2026 Estimate	notes	Proposed AMENDMENT 2025-2026	Difference from APPROVED Budget
		Actual 2022-2023	Actual 2023-2024	Actual 2024-2025						
	Brokers and Insurance Tax	\$775,187	\$1,005,001	\$1,109,992	\$750,000	<u>\$168,519</u>	\$750,000		\$750,000	
40011	<i>Brokers Tax Program (BTP)</i>					\$163,587				
40012	<i>Insurance Tax Program (ITP)</i>					\$4,932				
40015	Building Permit Fees	\$27,279	\$16,733	\$15,637	\$15,000	\$6,447	\$15,000		\$15,000	
40020	Business License Fees	\$499,280	\$552,409	\$385,909	\$480,000	\$159,267	\$480,000		\$480,000	
40025	Contributions/Donations/Com Programs	\$0	\$25	\$150	\$0	\$0	\$0		\$0	
40050	Facility Rentals	\$6,361	\$6,214	\$6,031	\$7,500	\$2,825	\$7,500		\$7,500	
40060	Filing Fees	\$0	\$1,780	\$0	\$500	\$400	\$400	4 candidates	\$400	(\$100)
40070	Franchise Fees	\$303,094	\$413,176	\$285,183	\$320,000	\$30,052	\$320,000		\$320,000	
40080	Interest	\$2,939	\$78,888	\$238,516	\$145,000	\$80,586	\$250,000	add 20k/mo	\$250,000	\$105,000
40090	Alcohol Licenses	\$6,000	\$6,250	\$6,150	\$6,000	\$0	\$6,000		\$6,000	
40100	Local Assessment Fee	\$5,656	\$4,150	\$6,015	\$2,900	\$6,051	\$6,100	likely complete	\$6,100	\$3,200
40112	LOST Property Credit Fund	\$1,286,714	\$1,071,937	\$1,345,339	\$1,330,000	\$367,820	\$1,330,000		\$1,330,000	
40114	LOST Revenue Fund	\$550,542	\$479,012	\$792,116	\$605,000	\$168,873	\$605,000		\$605,000	
40120	Miscellaneous Income	\$371	\$54	\$20,776	\$100	\$911	\$1,500	allow for additional	\$1,500	\$1,400
	Planning & Zoning Fees	\$15,275	\$17,071	\$31,957	\$26,000	<u>\$8,561</u>	\$26,000		\$26,000	
40202	<i>Accessory Structure</i>					\$0				
40204	<i>BNB</i>					\$188				
40206	<i>BZA</i>					\$0				
40208	<i>Clearing & Grubbing</i>					\$25				
40209	<i>Commercial Zoning Permit</i>					\$600				
40210	<i>Demolition</i>					\$0				
40212	<i>Exempt Plat</i>					\$0				
40214	<i>Home Occupation</i>					\$375				
40216	<i>Residential Zoning Permit</i>					\$5,710				
40218	<i>Rezoning Application</i>					\$0				
40220	<i>Sign Permits</i>					\$100				
40222	<i>Site Plan Reviews</i>					\$0				
40224	<i>Special Events</i>					\$25				
40226	<i>Temporary Zoning/Firework/Tree Stand</i>					\$283				
40228	<i>Tree Permits</i>					\$1,075				
40230	<i>Subdivision Application</i>					\$180				
40250	Stormwater Fee Reimbursements from County SW Fund	\$51,495	\$25,914	\$132,219	\$400,000	\$97,468	\$400,000		\$400,000	
40300	State Aid to Subdivisions (LGF)	\$275,661	\$214,413	\$300,135	\$315,000	\$78,819	\$315,000		\$315,000	
40310	Telecomm Tax	\$11,857	\$11,056	\$10,310	\$14,000	\$23	\$14,000		\$14,000	
40315	Town Market Vendor Payments			\$6,013	\$0	\$1,735	\$5,500	not budgeted	\$5,500	\$5,500
40320	Homestead Exemption Receipts	\$46,792	\$0	\$46,147	\$46,000	\$46,285	\$46,285	likely complete	\$46,285	\$285
40500	Grants	\$1,854,631	\$1,019,893	\$12,000	\$0	\$5,192	\$5,192	not budgeted	\$5,192	\$5,192
41010	State ATAX transfer - 25k			\$25,000	\$25,000	\$0	\$25,000		\$25,000	
41015	State ATAX - additional %			\$2,500	\$2,500	\$0	\$2,500		\$2,500	
41020	Transfer In from HTAX for Public Safety of Tourism Areas				\$150,000	\$0	\$150,000		\$150,000	
41025	Transfer in from State ATAX for New JIACC				\$84,000	\$0	\$84,000		\$84,000	
41030	Transfer in from County ATAX for New JIACC				\$10,430	\$0	\$10,430		\$10,430	
41035	Transfer in from Tree Fund				\$86,000	\$0	\$0	already completed	\$0	(\$86,000)
	Transfer from Stormwater							move line item		
		\$5,719,134	\$4,923,976	\$4,778,094	\$4,820,930	\$1,229,834	\$4,855,407		\$4,855,407	\$34,477

Town of James Island

OCTOBER 2025 AMENDMENT

Exhibit "B"

Administration Budget FY 2025-2026

Line Item	History			Budget APPROVED 2025-2026	Through Sept 25% 2025-2026	EOY 2025-2026		Proposed AMENDMENT 2025-2026	Difference from APPROVED Budget
	Actual 2022-2023	Actual 2023-2024	Actual 2024-2025			Estimate	notes		
Salaries	\$679,163	\$846,966	\$814,949	\$947,124	\$162,514	\$850,000	reduced staff	\$850,000	(\$97,124)
Benefits, Taxes & Fees	\$273,638	\$335,976	\$336,077	\$561,192	\$66,428	\$450,000	reduced staff	\$450,000	(\$111,192)
Advertising	\$3,051	\$5,054	\$2,390	\$3,000	\$249	\$3,000		\$3,000	
Audit	\$12,500	\$12,500	\$13,500	\$13,500	\$0	\$13,500		\$13,500	
Bank charges	\$1,679	\$115	\$868	\$300	\$241	\$700	minor	\$700	\$400
Bank charges - CC		\$1,822	\$231	\$500	\$0	\$300	minor	\$300	(\$200)
Codification	\$1,371	\$1,503	\$1,932	\$1,000	\$351	\$1,000		\$1,000	
Copier	\$4,225	\$3,556	\$4,861	\$4,500	\$737	\$4,500		\$4,500	
Dues, Memberships, and Subscriptions	\$658	\$1,189	\$1,528	\$8,400	<u>\$1,446</u>	<u>\$8,400</u>		<u>\$8,400</u>	
<i>MASC Membership</i>	\$5,347	\$5,347	\$5,347	\$5,400	\$0	\$5,400			
<i>Business License Contract Fees</i>	\$0	\$0	\$18,868	\$0	\$934	\$934			
Election Expenses		\$10,676	\$0	\$10,000	\$0	\$10,000		\$10,000	
Employee Appreciation	\$465	\$1,349	\$3,242	\$2,800	\$257	\$2,800		\$2,800	
Employee Screening	\$971	\$355	\$755	\$380	\$0	\$380		\$380	
Employee Training & Travel	\$6,871	\$8,143	\$1,745	\$5,500	\$446	\$5,500		\$5,500	
Employee Wellness			\$4,198	\$4,000	\$1,080		move to comm services	\$0	(\$4,000)
Employee Uniforms	\$902	\$1,630	\$2,381	\$3,000	\$204	\$3,000		\$3,000	
Equipment, Software, Maintenance	\$23,568	\$0	\$897	\$1,500	\$0	\$1,500		\$1,500	
Grant Writing Services	\$2,310	\$0	\$0	\$1,000	\$1,299	\$1,299	minor, SAM renewal	\$1,299	\$299
Information Services	\$80,510	\$114,330	\$115,044	\$131,680	\$22,244	\$131,680		\$131,680	
Insurance	\$67,518	\$73,424	\$101,700	\$95,000	\$0	\$95,000		\$95,000	
Legal Services	\$86,998	\$125,008	\$381,148	\$120,000	\$34,367	\$180,000		\$180,000	\$60,000
<i>Legal Settlement</i>		\$75,745	\$50,000	\$0	\$0				
Mileage Reimbursement	\$364	\$195	\$1,522	\$600	\$0	\$600		\$600	
Payroll Expenses	\$5,067	\$5,843	\$2,037	\$6,000	\$0	\$6,000		\$6,000	
Postage	\$2,334	\$2,797	\$7,638	\$7,500	\$5,530	\$19,500	for newsletter	\$19,500	\$12,000
Professional Services			\$0	\$9,000	\$11,632	\$20,000	not legal, MRB, Laura	\$20,000	\$11,000
Supplies	\$5,490	\$6,092	\$9,693	\$6,000	\$2,785	\$10,000	additional	\$10,000	\$4,000
	\$1,265,000	\$1,639,615	\$1,882,550	\$1,948,876	\$311,810	\$1,818,659		\$1,818,659	(\$130,217)

Elected Officials Budget FY 2025-2026

Line Item	History			Budget APPROVED 2025-2026	Through Sept 25% 2025-2026	EOY 2025-2026		Proposed AMENDMENT 2025-2026	Difference from APPROVED Budget
	Actual 2022-2023	Actual 2023-2024	Actual 2024-2025			Estimate	notes		
Salaries	\$49,982	\$61,923	\$70,000	\$78,500	\$16,154	\$78,500		\$78,500	
Benefits, Taxes & Fees	\$61,180	\$70,442	\$76,735	\$117,000	\$18,556	\$117,000		\$117,000	
Council Expenses	\$2,000	\$1,078	\$952	\$2,000	\$133	\$2,000		\$2,000	
Mayor Expense	\$841	\$901	\$318	\$2,000	\$495	\$2,000		\$2,000	
Training				\$500	\$0	\$500		\$500	
	\$114,003	\$134,344	\$148,005	\$200,000	\$35,339	\$200,000		\$200,000	\$0

Town of James Island
Public Works Budget FY 2025-2026

OCTOBER 2025 AMENDMENT

Exhibit "B"

Account	Line Item	History			Budget	Through Sept	EOY 2025-2026		Proposed	Difference from APPROVED Budget
		Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	APPROVED 2025-2026	25% 2025-2026	Estimate	notes	AMENDMENT 2025-2026	
53030	Dues, Memberships, and Subscriptions (PW)	\$0	\$0	\$0	\$800	\$0	\$800		\$800	
53060	Equipment / Software (PW)	\$0	\$0	\$0	\$4,000	\$87	\$4,000		\$4,000	
53070	Groundskeeping	\$63,147	\$64,221	\$44,276	\$65,000	\$16,911	\$80,000	additional	\$80,000	\$15,000
53130	Mileage Reimbursement (PW)				\$0	\$0	\$0		\$0	
53160	Professional Services (PW)		\$1,650	\$23,325	\$10,000	\$0	\$10,000		\$10,000	
53162	Engineering Services			\$6,270	\$0	\$8,752	\$20,000	Laura	\$20,000	\$20,000
53170	Projects PW (non-capital)	\$50,961	\$31,927	\$118,454	\$35,000	\$6,250	\$35,000		\$35,000	
53175	Stormwater Projects					\$72,290	\$85,000	reimbursable	\$85,000	\$85,000
53180	Public Outreach	\$0	\$0	\$750	\$300	\$0	\$300		\$300	
53190	Signage	\$2,467	\$5,769	\$12,604	\$7,000	(\$341)	\$7,000	due to an error prior year	\$7,000	
53200	Supplies (PW)	\$7,383	\$11,283	\$5,247	\$4,500	\$174	\$4,500		\$4,500	
		\$148,958	\$139,850	\$225,925	\$126,600	\$104,123	\$246,600		\$246,600	\$120,000

Code Enforcement (Zoning/Livability) Budget FY 2025-2026

Account	Line Item	History			Budget	Through Sept	EOY 2025-2026		Proposed	Difference from APPROVED Budget
		Actual	Actual	Actual	APPROVED	25%			AMENDMENT	
		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	Estimate	notes	2025-2026	
54010	Animal Issues	\$0	\$0	\$700	\$4,500	\$0	\$2,000	reduced	\$2,000	(\$2,500)
54030	Dues, Memberships, and Subscriptions (CE)	\$0	\$0	\$0	\$200	\$0	\$200		\$200	
54053	Employee Training (CE)	\$0	\$0	\$178	\$500	\$0	\$500		\$500	
54060	Equipment / Software (CE)	\$960	\$960	\$0	\$500	\$0	\$500		\$500	
54065	Inoperable Vehicle Towing	\$0	\$0	\$0	\$1,500	\$0	\$1,500		\$1,500	
54070	Overgrown Lot Clearing	\$0	\$725	\$0	\$1,500	\$0	\$4,000	add contractor	\$4,000	
54200	Supplies (CE)	\$37	\$795	\$338	\$500	\$164	\$500		\$500	
54300	Unsafe Buildings Demolition									
		\$997	\$2,480	\$1,216	\$9,200	\$164	\$9,200		\$9,200	\$0

Town of James Island

OCTOBER 2025 AMENDMENT

Exhibit "B"

Planning, Zoning, and Permitting Budget FY 2025-2026

Account	Line Item	History			Budget	Through Sept	EOY 2025-2026		Proposed	Difference from APPROVED Budget
		Actual	Actual	Actual	APPROVED	25%		AMENDMENT		
		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	Estimate	notes	2025-2026	
55010	Advertising	\$838	\$448	\$493	\$1,000	\$272	\$1,000		\$1,000	\$20,000
55020	Arborist Reports			\$2,800	\$10,000	\$2,150	\$10,000		\$10,000	
55030	Dues, Memberships, and Subscriptions (PZP)				\$400	\$0	\$400		\$400	
55060	Equipment / Software (PZP)	\$4,558	\$2,214	\$3,707	\$1,000	\$377	\$1,000		\$1,000	
55150	Postage (PZP)				\$400	\$0	\$400		\$400	
55160	Professional Services (PZP)				\$15,000	\$5,899	\$35,000	Laura	\$35,000	
55180	Public Outreach (PZP)				\$2,500	\$0	\$2,500		\$2,500	
55200	Supplies (PZP)	\$332	\$147	\$41	\$400	\$0	\$400		\$400	
55400	Planning Commission	\$450	\$1,012	\$750	\$5,000	\$450	\$5,000		\$5,000	
55500	Board of Zoning Appeals	\$2,276	\$563	\$4,502	\$3,000	\$0	\$3,000		\$3,000	
		\$8,454	\$4,384	\$12,293	\$38,700	\$9,148	\$58,700		\$58,700	\$20,000

Emergency Response / CERT Budget FY 2025-2026

Account	Line Item	History			Budget	Through Sept	EOY 2025-2026		Proposed	Difference from APPROVED Budget
		Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	APPROVED 2025-2026	25% 2025-2026	Estimate	notes	AMENDMENT 2025-2026	
56053	Employee Training and Travel (ESC)			\$18,766	\$2,500	\$0	\$2,500		\$2,500	\$200
56060	Equipment / Software (ESC)				\$1,000	\$0	\$1,000		\$1,000	
56062	Radio Contract	\$3,192	\$3,990		\$3,200	\$861	\$3,400	minor adjust	\$3,400	
56065	Mobile Devices	\$1,480	\$1,412		\$1,500	\$762	\$1,500		\$1,500	
56070	Generator Maintenance	\$1,846	\$1,911	\$1,911	\$2,500	\$429	\$2,500		\$2,500	
56180	Public Outreach			\$0	\$500	\$0	\$500		\$500	
56200	Supplies (ESC)				\$10,000	\$457	\$10,000		\$10,000	
56220	PPE for Town				\$4,500	\$16	\$4,500		\$4,500	
56240	Response Supply Kits				\$1,620	\$0	\$1,620		\$1,620	
56300	MISC - Emergency Management					\$843	\$843	zoom canceled	\$843	\$843
56310	Meals					\$156	\$156	sandbag days	\$156	\$156
56320	Accomodations									
56330	Fuel/Mileage									
56350	Other									
56500	Emergency Activations	\$49,329	\$18,766	\$18,766	\$30,000	\$0	\$30,000		\$30,000	
		\$55,847	\$26,079	\$39,443	\$57,320	\$3,524	\$58,519		\$58,519	\$1,199

Town of James Island

OCTOBER 2025 AMENDMENT

Exhibit "B"

Facilities, Parks, & Equipment Budget FY 2025-2026

Account	Line Item	History			Budget	Through Sept			Proposed	Difference from APPROVED Budget
		Actual	Actual	Actual	APPROVED	25%	EOY 2025-2026	AMENDMENT		
		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	Estimate	notes	2025-2026	
57060	Equipment / Non-Capital Fixtures	\$137	\$1,399	\$12,024	\$3,000	\$259	\$3,000		\$3,000	
57070	Facility Rental Deposit Returns				\$0	\$100	\$1,000	not budgeted	\$1,000	\$1,000
57080	Facilities Maintenance	\$6,444	\$17,286	\$108,350	\$25,000	\$3,140	\$25,000		\$25,000	
57100	Facility Upgrades / Const (non-cap)				\$2,000	\$2,325	\$4,000		\$4,000	\$2,000
57120	Fire Safety / First Aid / AED				\$0	\$1,330	\$1,330	not budgeted	\$1,330	\$1,330
57150	Janitorial	\$9,359	\$14,850	\$22,621	\$20,000	\$4,950	\$21,500	a little hight	\$21,500	\$1,500
57160	Rent - Storage Unit				\$1,100	\$290	\$1,750		\$1,750	\$650
57170	Security Monitoring	\$4,160	\$1,151	\$8,002	\$3,400	\$684	\$4,000		\$4,000	\$600
57180	Street Lights	\$152,868	\$148,403	\$214,119	\$135,000	\$32,106	\$180,000	increased elec costs	\$180,000	\$45,000
57190	Utilities	\$34,555	\$28,366	\$28,786	\$28,000	\$6,253	\$35,000	increased elec costs	\$35,000	\$7,000
57200	Supplies - (FPE)				\$0	\$0	\$1,500	not budgeted	\$1,500	\$1,500
57250	Vehicle and Equipment Fuel				\$6,500	\$874	\$6,500		\$6,500	
57260	Vehicle and Equipment Maintenance	\$7,422	\$6,308	\$13,908	\$18,000	\$629	\$18,000		\$18,000	
57300	Non-HTAX Maintenance									
57310	Dog Station Maintenance			\$94	\$18,000	\$183	\$18,000		\$18,000	
57320	Brantley Park Maint (non HTAX)	\$800	\$1,700		\$2,000	\$0	\$2,000		\$2,000	
57330	Dock Street Maint (non HTAX)				\$10,000	\$85	\$10,000		\$10,000	
57340	Hillman Maint (non HTAX)				\$10,000	\$0	\$10,000		\$10,000	
57350	Mill Point Maint (non HTAX)				\$50,000	\$0	\$50,000		\$50,000	
57360	Pinckney Park Maint (non HTAX)	\$19,809	\$9,113		\$30,000	\$410	\$30,000		\$30,000	
		\$235,554	\$228,576	\$407,904	\$362,000	\$53,619	\$422,580		\$422,580	\$60,580

Tree Fund Budget (Non-General Fund) FY 2025-2026

Account	Line Item	History			Budget	Through Sept	EOY 2025-2026		Proposed	Difference from APPROVED Budget
		Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	APPROVED 2025-2026	25% 2025-2026	Estimate	notes	AMENDMENT 2025-2026	
	Initial Balance	\$1,392	\$9,488	\$90,376	\$1,270	(\$305)	(\$305)	incorrect starting bal	(\$9,005)	
44000	Tree Mitigation Revenue	\$8,096	\$85,600	\$2,175	\$2,500	\$625	\$2,500		\$2,500	
	Transfer out to GF			\$86,000	\$86,000	\$0	\$0	done by journal entry	\$0	(\$86,000)
60010	Tree Maintenance and care			\$6,856	\$10,000	\$2,500	\$10,000		\$10,000	
60020	Tree Planting	\$0	\$4,712		\$1,200	\$300	\$1,200		\$1,200	
	Ending Balance	\$9,488	\$90,376	(\$305)	(\$7,430)	(\$2,480)	(\$9,005)		(\$17,705)	(\$86,000)

Town of James Island

OCTOBER 2025 AMENDMENT

Exhibit "B"

Community Services Budget FY 2025-2026

Account	Line Item	History			Budget APPROVED 2025-2026	Through Sept 25% 2025-2026	EOY 2025-2026		Proposed AMENDMENT 2025-2026	Difference from APPROVED Budget
		Actual 2022-2023	Actual 2023-2024	Actual 2024-2025			Estimate	notes		
58010	Business Development Council				\$500	\$0	\$500		\$500	
58020	Children's Council					\$0	\$1,500		\$1,500	\$1,500
58030	Community Service Contributions	\$31,905	\$31,100	\$40,899	\$40,000	\$2,631	\$40,000		\$40,000	
58040	Community Tutoring Programs	\$9,850	\$1,570	\$17,580	\$5,000	\$8,155	\$8,155		\$8,155	\$3,155
58050	Crime Watch Materials					\$0			\$0	
58060	Drainage Council				\$500	\$0	\$500		\$500	
58070	History Commission	\$1,565	\$433	\$22,718	\$6,000	\$675	\$6,000		\$6,000	
58080	James Island Pride	\$2,688	\$327	\$2,535	\$6,000	\$257	\$6,000		\$6,000	
58085	Helping Hands	\$247	\$722	\$2,332	\$2,000	\$199	\$2,000		\$2,000	
58090	Neighborhood Council	\$2,775	\$1,573	\$181	\$2,800	\$0	\$2,800		\$2,800	
58100	Repair Care Program	\$25,137	\$33,471	\$22,738	\$40,000	\$8,829	\$40,000		\$40,000	
58200	Special / Community Events	\$1,994	\$1,677	\$79	\$2,000	\$1,170	\$6,000		\$6,000	\$4,000
58210	Tree Council		\$2,859	\$3,757	\$5,000	\$44	\$5,000		\$5,000	
58220	Youth Sports Programs with CHS	\$7,915	\$12,291	\$12,100	\$12,200	\$0	\$12,200		\$12,200	
		\$84,076	\$86,023	\$124,918	\$122,000	\$21,959	\$130,655		\$130,655	\$8,655

Island Sheriff's Patrol Budget (Split GF & HTAX) FY 2025-2026

Account	Line Item	History			Budget APPROVED 2025-2026	Through Sept 25% 2025-2026	EOY 2025-2026		Proposed AMENDMENT 2025-2026	Difference from APPROVED Budget
		Actual 2022-2023	Actual 2023-2024	Actual 2024-2025			Estimate	notes		
59001	ISP Salaries	\$225,982	\$231,530	\$365,090	\$361,290	\$102,188	\$400,000		\$400,000	\$38,710
59005	ISP Benefits, Taxes & Fees	\$64,326	\$66,673	\$105,302	\$104,377	\$29,693	\$116,000		\$116,000	\$11,623
59020	ISP Operating Costs	\$14,129	\$12,512	\$26,688	\$20,000	\$10,070	\$20,000		\$20,000	
59100	ISP - Dedicated Officer	\$65,317	\$65,407	\$81,735	\$115,005	\$21,856	\$115,005		\$115,005	
		\$369,754	\$376,122	\$578,814	\$600,672	\$163,806	\$651,005	25% transfer from HTAX	\$651,005	\$50,333

Town of James Island
Capital Projects Budget FY 2025-2026

OCTOBER 2025 AMENDMENT

Exhibit "B"

Account	Line Item	History			Budget APPROVED 2025-2026	Through Sept 25% 2025-2026	EOY 2025-2026		Proposed AMENDMENT 2025-2026	Difference from APPROVED Budget	
		Actual 2022-2023	Actual 2023-2024	Actual 2024-2025			Estimate	notes			
	ROAD / SIDEWALK INFRASTRUCTURE										
62002	1129 Hillman	\$268,182									
62004	Hillman Street Property	\$226,998		\$6,420							
62014	Dills Bluff Sidewalk, Phase III & IV	\$30,906	\$181,575	\$9,568		\$1,080	\$15,000		\$15,000	\$15,000	
62022	Regatta Road Sidewalk	\$2,501		\$105,288							
62024	Seaside Lane Sidewalk		\$566								
62030	Nabors Phase I	\$7,400					\$235,000	county bill soon	\$235,000	\$235,000	CTC commitment committed...completed?
62034	Greenhill / Honey Hill Drainage /Paving Phase I-II			\$7,088	\$58,800		\$58,800		\$58,800		
62040	Traffic Calming Projects	\$16,788	\$82,601	\$25,967		\$6,711	\$35,000		\$35,000	\$35,000	
62050	Other Road / Sidewalk Capital Improvement Projects										
TOTAL Infrastructure:		\$605,750	\$264,742	\$154,330	\$58,800	\$7,791	\$343,800		\$343,800	\$285,000	
	DRAINAGE / SEWER PROJECTS										
62060	RIA Sewer Project (Connections)			\$0	\$0		\$0		\$0		Project complete June 2026?
62062	Additional Sewer Connections			\$0	\$0		\$0		\$0		Project complete June 2026?
62065	James Island Creek Sewer Infrastructure Expansion Match			\$213,957	\$0		\$230,043	should budget for this	\$230,043	\$230,043	assuming this is complete - 2025
62080	Septic Tank Testing	\$36,350	\$15,050	\$0	\$0		\$0				
62100	Oceanview-Stonepost Drainage Basin, Phases I-II	\$120,016	\$643,978	\$348,887							
62105	Quail Run Drainage Improvements		\$1,062,451	\$279,000		\$23,018	\$23,018	final	\$23,018	\$23,018	
62110	Woodhaven Drainage Improvements		\$229,565	\$273,551		\$23,018	\$23,018	final	\$23,018	\$23,018	
62130	James Island Creek Basin Drainage Improvements										
62140	Drainage Outflow Valve Devices										
62200	Other Drainage Improvement Projects	\$44,253	\$24,297	\$21,030	\$15,000		\$15,000		\$15,000		
62210	Cecil Circle drainage				\$50,000		\$35,000	estimated after bids	\$35,000	(\$15,000)	
TOTAL Drainage:		\$262,663	\$2,217,986	\$1,136,426	\$65,000	\$46,035	\$326,079		\$326,079	\$261,079	
	OTHER CAPITAL PROJECTS										
62520	New JIACC Construction (not paid by HTAX)				\$294,430		\$0	move to HTAX	\$0	(\$294,430)	
62522	New JIACC (Town Match for ATAX Funding)				\$21,000	\$7,184	\$21,000		\$21,000		
62600	Audio Visual Upgrades	\$13,015	\$67,195		\$15,000		\$15,000		\$15,000		
62608	Property Appraisals			\$2,475							
62610	Public Works Capital Equipment	\$50,259	\$8,915	\$13,838	\$1,500		\$1,500		\$1,500		
62620	Vehicle Purchase			\$47,665	\$240,000	\$26,131	\$47,399	delay vac-truck	\$47,399	(\$192,601)	
62655	Town Hall - Shutters and Deck				\$30,000		\$30,000		\$30,000		
62660	Town Hall - Computer upgrade				\$23,000		\$23,000		\$23,000		
62670	Town Hall - Phone system upgrade				\$11,000		\$11,000		\$11,000		
	Park Capital Improvements (not paid by HTAX)										
62710	Brantley (non HTAX eligible)										
62720	Dock Street (non HTAX eligible)	\$533	\$24,525	\$19,594	\$100,000		\$100,000		\$100,000		
62730	Mill Point Park Improvements (non HTAX eligible)				\$100,000		\$100,000		\$100,000		
62740	Pinckney Park Improvements (non HTAX eligible)			\$9,556							
62750	Grace Triangle Park Improvements (non HTAX eligible)						\$30,000	start with HTAX if possible surveys, plans, etc.	\$30,000	\$30,000	
62800	Land Acquisition (not paid by HTAX)		\$615,000		\$400,000			breakout by line items	\$0	(\$400,000)	
62810	Grace Triangle Park							move to HTAX	\$0		
TOTAL Other Capital Projects:		\$63,807	\$715,635	\$93,128	\$1,235,930	\$33,314	\$378,899		\$378,899	(\$857,031)	
TOTAL CAPITAL PROJECTS:		\$932,220	\$3,198,363	\$1,383,883	\$1,359,730	\$87,141	\$1,048,778		\$1,048,778	(\$310,952)	

Town of James Island

OCTOBER 2025 AMENDMENT

Exhibit "B"

Hospitality Tax Operating (Non-Capital) Budget FY 2025-2026

account	Line Item	History			Budget APPROVED 2025-2026	Through Sept 25% 2025-2026	EOY 2025-2026		Proposed AMENDMENT 2025-2026	Difference from APPROVED Budget
		Actual 2022-2023	Actual 2023-2024	Actual 2024-2025			Estimate	notes		
	Initial Fund Balance	\$1,936,147	\$2,279,174	\$2,741,945	\$3,136,980	\$3,246,825	\$3,246,825		\$3,246,825	
43000	Hospitality Tax Revenue	\$673,442	\$789,613	\$699,290	\$715,000	\$255,683	\$715,000		\$715,000	
	Hospitality Expenses									
65001	Beautification Folly Road									
65002	Brantley Park Ops			\$184						
65003	Camp and Folly Roads Landscaping Maintenance	\$8,775	\$3,325	\$2,650	\$3,000		\$3,000		\$3,000	
65005	Community Events	\$3,111	\$5,939	\$4,318	\$6,000	\$2,000	\$6,000		\$6,000	
65006	Entrepreneur and Small Business Support	\$25,500	\$0		\$0		\$0		\$0	
65007	Guide to Historic James Island	\$4,523	\$0		\$1,000		\$1,000		\$1,000	
65012	Holiday Decorations	\$13,699		\$3,648	\$3,000		\$3,000		\$3,000	
65015	Promotional Grants	\$9,000	\$10,250		\$5,000		\$5,000		\$5,000	
65016	ReThink Folly Rd - Staff Cost-Sharing	\$18,009	\$71	\$12	\$1,000		\$1,000		\$1,000	
65018	Santee St. Public Parking Lot	\$30,600	\$34,400	\$35,450	\$32,000	\$7,300	\$32,000		\$32,000	
65020	Town Market (HTAX)	\$1,669	\$3,574	\$10,885	\$10,000	\$3,453	\$10,000		\$10,000	
65030	James Island Arts & Cultural Center Operations	\$140,600	\$151,771	\$49,595		\$145	\$145		\$145	\$145
65032	James Island Arts & Cultural Center Programs & Events		\$3,820	\$9,652			\$0		\$0	
	Dues and Subscriptions				\$5,000	\$0	\$0	move to ATAX	\$0	(\$5,000)
	TOTAL Operating Expenses:	\$255,486	\$213,150	\$116,395	\$66,000	\$12,898	\$61,145		\$61,145	(\$4,855)
65300	Public Safety of Tourism Areas (TRANSFER TO GF)	\$123,437	\$110,217	\$27,937	\$150,000	\$0	\$150,000	transfer item	\$150,000	
	Committed to HTAX Capital Projects	(\$206,987)	(\$21,175)	\$50,079	\$3,181,746	\$0	\$3,701,176	see below for projects	\$3,701,176	
	TOTAL Transfers:	(\$83,550)	\$89,042	\$78,016	\$3,331,746	\$0	\$3,851,176		\$3,851,176	
	Ending Restricted Balance	\$2,279,174	\$2,741,945	\$3,246,825	\$454,234	\$3,489,610	\$49,504		\$49,504	

Hospitality Tax Capital Projects FY 2025-2026

account	Line Item	History			Budget APPROVED 2025-2026	Through Sept 25% 2025-2026	EOY 2025-2026		Proposed AMENDMENT 2025-2026	Difference from APPROVED Budget
		Actual 2022-2023	Actual 2023-2024	Actual 2024-2025			Estimate	notes		
65501	Bus Shelters/Bench on Folly Road									
65504	Wayfinding Signage	\$3,800								
65510	Folly Road Beautification (such as flagpoles)		\$3,670	\$21,000	\$10,000		\$10,000		\$10,000	
65515	Rethink Folly Road - Phase I				\$400,000		\$400,000		\$400,000	
65516	Rethink Folly Road - Phase II-III									
65520	JI Arts & Community Center Construction			\$24,189	\$1,705,570		\$2,000,000	moved all from GF capital	\$2,000,000	\$294,430
65529	Brantley Park (HTAX eligible)									
65530	Dock Street Park Improvements (HTAX eligible)				\$150,000		\$125,000	reduction	\$100,000	(\$50,000)
65540	Hillman Improvements (HTAX eligible)									
65550	Mill Point Park Improvements (HTAX eligible)			\$22,734	\$250,000		\$125,000	reduction	\$125,000	(\$125,000)
65560	Pinckney Park Improvements (HTAX eligible)			\$2,250						
65700	Land Acquisition (for uses allowed by HTAX)				\$661,176			move to items below		(\$661,176)
65705	Mill Point Park Acquisition			\$63,067			\$661,176	pay in january	\$661,176	\$661,176
65710	Grace Triangle Park Acquisition						\$400,000	moved from GF capital	\$400,000	\$400,000
65850	Other Park Projects (HTAX share)	\$13,033	\$16,675	\$47,402						
65860	Other Tourism-Related Projects		\$2,000	\$3,350	\$5,000		\$5,000		\$5,000	
		\$85,301	\$25,943	\$183,992	\$3,181,746	\$0	\$3,726,176		\$3,701,176	\$519,430
					\$454,234			Ending Budgeted Balance:	\$49,504	\$514,575

Town of James Island

OCTOBER 2025 AMENDMENT

Exhibit "B"

Stormwater Fund (Managed by County on behalf of Town) Budget FY 2025-2026

account	Line Item	History			Budgeted 2025-2026	Through Sept 25% 2025-2026	EOY 2025-2026		Proposed AMENDMENT 2025-2026	Difference from APPROVED Budget
		Actual 2022-2023	Actual 2023-2024	Actual 2024-2025			Estimate	notes		
	Initial Balance	\$301,190	\$597,991	\$770,127	\$665,747		\$665,747		\$665,747	
	Stormwater Revenue	\$298,976	\$323,883		\$305,088		\$305,088		\$305,088	
	Interest		\$42,987		\$26,000		\$26,000		\$26,000	
	Stormwater Expense	\$2,175	\$194,734		\$596,835	\$97,468	\$596,835	Co assumes we'll use it all	\$596,835	
	Transfer Out to Capital Projects				\$400,000			vac-truck share	\$400,000	
	Ending Balance	\$597,991	\$770,127	\$770,127	\$0	(\$97,468)	\$400,000		\$0	

ATAX Budget FY 2025-2026

account	Line Item	History			Budgeted 2025-2026	Through Sept 25% 2025-2026	EOY 2025-2026		Proposed AMENDMENT 2025-2026	
		Actual 2022-2023	Actual 2023-2024	Actual 2024-2025			Estimate	notes		
	Initial Balance	\$12,809	\$41,482	\$24,895	\$34,824	\$23,624	\$23,624		\$23,624	(\$11,200)
	ATAX Revenues	\$73,765	\$41,652							
42010	State			\$66,061		\$24,214	\$67,500		\$67,500	
42020	County			\$3,535		\$580	\$7,500		\$7,500	
				\$69,596	\$75,000	\$24,795	\$75,000		\$75,000	
	Operating Expense	\$45,092	\$84,410							
68010	Tourism Related Expenses			\$43,367	\$94,430	\$0	\$61,930		\$61,930	(\$32,500)
68050	Advertising and Promotion					\$0	\$5,000	sea island chamber here	\$5,000	\$5,000
	Transfer to General Fund			\$27,500	\$0	\$0	\$27,500		\$27,500	\$27,500
	Change in Fund Balance:	\$28,673	(\$42,758)	(\$1,271)	(\$19,430)	\$24,795	\$0		(\$19,430)	
	Ending RESTRICTED Balance	\$41,482	(\$1,276)	\$23,624	\$15,394	\$48,419	\$23,624		\$4,194	0