

REVENUES	AMENDED 10/25 2025-2026	Proposed DIFFERENCE from AMENDED 10/25	Proposed AMENDMENT 5/26 2025-2026
Operating Revenues	\$4,610,977	\$106,777	\$4,717,754
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

Total Revenue:

\$4,855,407

\$106,777

increase in revenue

\$4,962,184

EXPENDITURES	AMENDED 10/25 2025-2026	Proposed DIFFERENCE from AMENDED 10/25	Proposed AMENDMENT 5/26 2025-2026
Administration	\$1,818,659	(\$58,753)	\$1,759,906
Elected Officials	\$200,000	(\$28,500)	\$171,500
Public Works	\$246,600	\$60,916	\$307,516
Code Enforcement	\$9,200	\$0	\$9,200
Planning, Zoning, and Permitting	\$58,700	(\$1,000)	\$57,700
Emergency Response / CERT	\$58,519	(\$2,970)	\$55,549
Facilities, Parks, & Equipment	\$422,580	(\$35,334)	\$387,246
Tree Mitigation Fund	\$11,200	(\$11,200)	\$0
Community Services	\$130,655	\$114,446	\$245,101
Island Sheriff's Patrol	\$651,005	\$78,995	\$730,000
General Fund Capital Projects	\$1,048,778	(\$331,703)	\$717,075

Total Expenses:

\$4,655,896

(\$215,103)

decrease in expenses

\$4,440,793

GENERAL FUND REVENUES LESS EXPENSES:

\$521,391

\$321,880

Budget Improvement

HOSPITALITY TAX	AMENDED 10/25 2025-2026	Proposed DIFFERENCE from AMENDED 10/25	Proposed AMENDMENT 5/26 2025-2026
Revenue	\$715,000	\$35,000	\$750,000
Operating Expenses	\$61,145	(\$47,184)	\$13,961
Public Safety of Tourism Areas	\$150,000	(\$150,000)	\$0
HTAX Capital Projects	\$3,701,176	(\$6,706,176)	(\$3,005,000)
TOTAL EXPENSES:	\$3,912,321	(\$6,903,360)	(\$2,991,039)
Ending BALANCE of HTAX Fund	(\$60,341)		\$3,075,543

ACCOMODATIONS TAX	APPROVED 2025-2026	Proposed DIFFERENCE from APPROVED	Proposed Budget for 2025-2026
Revenue	\$75,000	\$0	\$75,000
Operating Expenses	\$61,930	\$36,694	\$98,624
Ending BALANCE of ATAX Fund	\$15,394		\$0

Town of James Island

MAY 2026 AMENDMENT

Exhibit "B-1"

Revenue Budget FY 2025-2026

Account	Line Item	History			Budget	Through April		Proposed	Difference from AMENDED 10/25 Budget	
		Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	AMENDED 10/25 2025-2026	83% 2025-2026	EOY 2025-2026 Estimate	notes		AMENDMENT 4/26 2025-2026
	Brokers and Insurance Tax	\$775,187	\$1,005,001	\$1,109,992	\$750,000	<u>\$174,354</u>	<u>\$920,000</u>		\$920,000	\$170,000
40011	<i>Brokers Tax Program (BTP)</i>					<i>\$163,718</i>	<i>\$170,000</i>			\$0
40012	<i>Insurance Tax Program (ITP)</i>					<i>\$10,636</i>	<i>\$750,000</i>	in june		\$0
40015	Building Permit Fees	\$27,279	\$16,733	\$15,637	\$15,000	\$37,894	\$40,000		\$40,000	\$25,000
40020	Business Licenses	\$499,280	\$552,409	\$385,909	\$480,000	\$379,596	\$480,000		\$480,000	\$0
40025	Donations/Contributions	\$0	\$25	\$150	\$0	\$3,605	\$8,000		\$8,000	\$8,000
40050	Facility Rental Fees	\$6,361	\$6,214	\$6,031	\$7,500	\$13,475	\$16,000		\$16,000	\$8,500
40060	Filing Fees	\$0	\$1,780	\$0	\$400	\$400	\$400		\$400	\$0
40070	Franchise Fees	\$303,094	\$413,176	\$285,183	\$320,000	\$90,171	\$320,000		\$320,000	\$0
40080	Interest Income	\$2,939	\$78,888	\$238,516	\$250,000	\$236,370	\$280,000		\$280,000	\$30,000
40090	LOP - Alcohol Licenses	\$6,000	\$6,250	\$6,150	\$6,000	\$3,960	\$6,000		\$6,000	\$0
40100	Local Assessment Fee	\$5,656	\$4,150	\$6,015	\$6,100	\$8,279	\$8,279	likely complete	\$8,279	\$2,179
40112	LOST Property Credit Fund	\$1,286,714	\$1,071,937	\$1,345,339	\$1,330,000	\$1,168,063	\$1,330,000		\$1,330,000	\$0
40114	LOST Revenue Fund	\$550,542	\$479,012	\$792,116	\$605,000	\$542,463	\$605,000		\$605,000	\$0
40120	Miscellaneous Income	\$371	\$54	\$20,776	\$1,500	\$20,146	\$22,000		\$22,000	\$20,500
	Planning & Zoning Fees	\$15,275	\$17,071	\$31,957	\$26,000	<u>\$28,867</u>	<u>\$32,000</u>		\$32,000	\$6,000
40202	<i>Accessory Structure</i>					<i>\$0</i>				\$0
40204	<i>BNB</i>					<i>\$234</i>				\$0
40206	<i>BZA</i>					<i>\$1,250</i>				\$0
40208	<i>Clearing & Grubbing</i>					<i>\$50</i>				\$0
40209	<i>Commercial Zoning Permit</i>					<i>\$2,095</i>				\$0
40210	<i>Demolition</i>					<i>\$0</i>				\$0
40212	<i>Exempt Plat</i>					<i>\$0</i>				\$0
40214	<i>Home Occupation</i>					<i>\$1,095</i>				\$0
40216	<i>Residential Zoning Permit</i>					<i>\$19,285</i>				\$0
40218	<i>Rezoning Application</i>					<i>\$340</i>				\$0
40220	<i>Sign Permits</i>					<i>\$200</i>				\$0
40222	<i>Site Plan Reviews</i>					<i>\$0</i>				\$0
40224	<i>Special Events</i>					<i>\$25</i>				\$0
40226	<i>Temporary Zoning/Firework/Tree Stand</i>					<i>\$758</i>				\$0
40228	<i>Tree Permits</i>					<i>\$3,125</i>				\$0
40230	<i>Subdivision Application</i>					<i>\$410</i>				\$0
40250	Stormwater Fee Reimbursements from County SW Fund	\$51,495	\$25,914	\$132,219	\$400,000	\$129,093	\$155,000		\$155,000	(\$245,000)
40300	State Aid to Subdivisions (LGF)	\$275,661	\$214,413	\$300,135	\$315,000	\$315,142	\$315,142		\$315,142	\$142
40310	Telecomm Tax Program (TTP)	\$11,857	\$11,056	\$10,310	\$14,000	\$9,171	\$12,000		\$12,000	(\$2,000)
40315	Town Market Vendor Payments			\$6,013	\$5,500	\$8,081	\$9,800		\$9,800	\$4,300
40320	Homestead Exemption	\$46,792	\$0	\$46,147	\$46,285	\$46,285	\$46,285		\$46,285	\$0
40500	Grants	\$1,854,631	\$1,019,893	\$12,000	\$5,192	\$84,348	\$84,348		\$84,348	\$79,156
41010	State ATAX allowance - 25k			\$25,000	\$25,000	\$0	\$25,000		\$25,000	\$0
41015	State ATAX - additional %			\$2,500	\$2,500	\$0	\$2,500		\$2,500	\$0
41020	Transfer In from HTAX for Public Safety of Tourism Areas				\$150,000	\$0	\$150,000		\$150,000	\$0
41025	Transfer in from State ATAX for New JIACC				\$84,000	\$0	\$84,000		\$84,000	\$0
41030	Transfer in from County ATAX for New JIACC				\$10,430	\$0	\$10,430		\$10,430	\$0
		\$5,719,134	\$4,923,976	\$4,778,094	\$4,855,407	\$3,299,763	\$4,962,184		\$4,962,184	\$106,777

Town of James Island
Administration Budget FY 2025-2026

MAY 2026 AMENDMENT

Exhibit "B-1"

Account	Line Item	History			Budget AMENDED 10/25 2025-2026	Through April 83% 2025-2026	EOY 2025-2026		Proposed AMENDMENT 4/26 2025-2026	Difference from APPROVED Budget
		Actual	Actual	Actual						
		2022-2023	2023-2024	2024-2025			Estimate	notes		
51001	Salaries	\$679,163	\$846,966	\$814,949	\$850,000	\$595,711	\$850,000		\$850,000	\$0
51005	Benefits, Taxes & Fees	\$273,638	\$335,976	\$336,077	\$450,000	\$242,998	\$350,000		\$350,000	(\$100,000)
51010	Advertising	\$3,051	\$5,054	\$2,390	\$3,000	\$964	\$3,000		\$3,000	\$0
51012	Audit	\$12,500	\$12,500	\$13,500	\$13,500	\$14,500	\$14,500		\$14,500	\$1,000
51016	Bank charges	\$1,679	\$115	\$868	\$700	\$746	\$1,100		\$1,100	\$400
51017	Bank charges - CC		\$1,822	\$231	\$300	\$0	\$0		\$0	(\$300)
51020	Codification	\$1,371	\$1,503	\$1,932	\$1,000	\$2,106	\$4,000		\$4,000	\$3,000
51025	Copier	\$4,225	\$3,556	\$4,861	\$4,500	\$3,366	\$4,500		\$4,500	\$0
51030	Dues, Memberships, and Subscriptions	\$658	\$1,189	\$1,528	\$8,400	\$1,379	\$2,000		\$2,000	(\$6,400)
51035	MASC Membership	\$5,347	\$5,347	\$5,347	\$5,400	\$5,347	\$5,400		\$5,400	\$0
51037	Business License Contract Fees	\$0	\$0	\$18,868	\$0	\$934	\$934		\$934	\$934
51040	Election Expenses		\$10,676	\$0	\$10,000	\$18,185	\$18,185		\$18,185	\$8,185
51051	Employee Appreciation	\$465	\$1,349	\$3,242	\$2,800	\$3,771	\$5,000		\$5,000	\$2,200
51052	Employee Screening	\$971	\$355	\$755	\$380	\$388	\$388		\$388	\$8
51053	Employee Training & Travel	\$6,871	\$8,143	\$1,745	\$5,500	\$662	\$2,500		\$2,500	(\$3,000)
51055	Employee Uniforms	\$902	\$1,630	\$2,381	\$3,000	\$2,378	\$2,500		\$2,500	(\$500)
51060	Equipment, Software, Maintenance	\$23,568	\$0	\$897	\$1,500	\$392	\$1,500		\$1,500	\$0
51070	Grant Writing Services	\$2,310	\$0	\$0	\$1,299	\$1,299	\$1,299		\$1,299	\$0
51080	Information Services	\$80,510	\$114,330	\$115,044	\$131,680	\$103,475	\$140,000		\$140,000	\$8,320
51090	Insurance	\$67,518	\$73,424	\$101,700	\$95,000	\$48,934	\$90,000		\$90,000	(\$5,000)
51110	Legal Services	\$86,998	\$125,008	\$381,148	\$180,000	\$159,853	\$215,000		\$215,000	\$35,000
51115	Legal Settlement		\$75,745	\$50,000	\$0	\$0	\$0			\$0
51120	Miscellaneous				\$0	\$440	\$500	new line item	\$500	\$500
51130	Mileage Reimbursement	\$364	\$195	\$1,522	\$600	\$0	\$600		\$600	\$0
51150	Postage	\$2,334	\$2,797	\$7,638	\$19,500	\$6,873	\$15,000		\$15,000	(\$4,500)
51160	Professional Services			\$0	\$20,000	\$15,632	\$20,000	not legal, MRB, Laura	\$20,000	\$0
51200	Supplies	\$5,490	\$6,092	\$9,693	\$10,000	\$10,814	\$12,000		\$12,000	\$2,000
									\$0	
		\$1,265,000	\$1,639,615	\$1,882,550	\$1,818,659	\$1,241,147	\$1,759,906		\$1,759,906	(\$58,753)

Elected Officials Budget FY 2025-2026

Account	Line Item	History			Budget AMENDED 10/25 2025-2026	Through April 83% 2025-2026	EOY 2025-2026		Proposed AMENDMENT 4/26 2025-2026	Difference from APPROVED Budget
		Actual	Actual	Actual						
		2022-2023	2023-2024	2024-2025			Estimate	notes		
52001	Salaries	\$49,982	\$61,923	\$70,000	\$78,500	\$64,461	\$78,500		\$78,500	\$0
52005	Benefits, Taxes & Fees	\$61,180	\$70,442	\$76,735	\$117,000	\$70,409	\$84,000		\$84,000	(\$33,000)
52030	Council Expenses	\$2,000	\$1,078	\$952	\$2,000	\$3,551	\$5,000		\$5,000	\$3,000
52040	Mayor Expense	\$841	\$901	\$318	\$2,000	\$897	\$2,000		\$2,000	\$0
52053	Training				\$500	\$1,639	\$2,000		\$2,000	\$1,500
		\$114,003	\$134,344	\$148,005	\$200,000	\$140,957	\$171,500		\$171,500	(\$28,500)

Town of James Island
Public Works Budget FY 2025-2026

MAY 2026 AMENDMENT

Exhibit "B-1"

Account	Line Item	History			Budget Through April				Proposed	Difference from APPROVED Budget
		Actual	Actual	Actual	AMENDED 10/25	83%	EOY 2025-2026	AMENDMENT 4/26		
		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	Estimate	notes	2025-2026	
53030	Dues, Memberships, and Subscriptions (PW)	\$0	\$0	\$0	\$800	\$435	\$800		\$800	\$0
53060	Equipment / Software (PW)	\$0	\$0	\$0	\$4,000	\$87	\$4,000		\$4,000	\$0
53070	Groundskeeping	\$63,147	\$64,221	\$44,276	\$80,000	\$52,430	\$80,000		\$80,000	\$0
53130	Mileage Reimbursement (PW)				\$0	\$182	\$500		\$500	\$500
53160	Professional Services (PW)		\$1,650	\$23,325	\$10,000	\$3,383	\$8,000		\$8,000	(\$2,000)
53162	Engineering Services			\$6,270	\$20,000	\$17,504	\$22,000	Laura C.	\$22,000	\$2,000
53170	Projects PW (non-capital)	\$50,961	\$31,927	\$118,454	\$35,000	\$11,150	\$30,000		\$30,000	(\$5,000)
53175	Stormwater Projects				\$85,000	\$121,690	\$146,690	reimbursable	\$146,690	\$61,690
53176	County SW Fee Payments				\$0	\$726	\$726	new line item	\$726	\$726
53180	Public Outreach	\$0	\$0	\$750	\$300	\$0	\$300		\$300	\$0
53190	Signage	\$2,467	\$5,769	\$12,604	\$7,000	\$8,587	\$10,000		\$10,000	\$3,000
53200	Supplies (PW)	\$7,383	\$11,283	\$5,247	\$4,500	\$3,126	\$4,500		\$4,500	\$0
		\$148,958	\$139,850	\$225,925	\$246,600	\$219,300	\$307,516		\$307,516	\$60,916

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

Account	Line Item	History			Budget				Proposed	Difference from APPROVED Budget
		Actual	Actual	Actual	AMENDED 10/25 2025-2026	Through April 83% 2025-2026	EOY 2025-2026		AMENDMENT 4/26 2025-2026	
		2022-2023	2023-2024	2024-2025			Estimate	notes		
54010	Animal Issues	\$0	\$0	\$700	\$2,000	\$0	\$2,000		\$2,000	\$0
54015	Crime Watch Materials					\$0	\$0	moved from Comm Svcs	\$0	\$0
54030	Dues, Memberships, and Subscriptions (CE)	\$0	\$0	\$0	\$200	\$30	\$200		\$200	\$0
54053	Employee Training (CE)	\$0	\$0	\$178	\$500	\$45	\$500		\$500	\$0
54060	Equipment / Software (CE)	\$960	\$960	\$0	\$500	\$0	\$500		\$500	\$0
54065	Inoperable Vehicle Towing	\$0	\$0	\$0	\$1,500	\$0	\$1,500		\$1,500	\$0
54070	Overgrown Lot Clearing / Debris	\$0	\$725	\$0	\$4,000	\$0	\$4,000		\$4,000	\$0
54075	Debris Removal Leins					\$0	\$0		\$0	\$0
54160	Professional Services (CE)					\$0	\$0		\$0	\$0
54190	Signage - Wayfinding					\$0	\$0		\$0	\$0
54200	Supplies (CE)	\$37	\$795	\$338	\$500	\$190	\$500		\$500	\$0
54300	Unsafe Buildings Demolition					\$0	\$0			\$0
		\$997	\$2,480	\$1,216	\$9,200	\$265	\$9,200		\$9,200	\$0

Town of James Island

MAY 2026 AMENDMENT

Exhibit "B-1"

Planning, Zoning, and Permitting Budget FY 2025-2026

Account	Line Item	History			Budget	Through April	Proposed		Difference from APPROVED Budget	
		Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	AMENDED 10/25 2025-2026	83% 2025-2026	EOY 2025-2026 Estimate	notes		AMENDMENT 4/26 2025-2026
55010	Advertising	\$838	\$448	\$493	\$1,000	\$926	\$2,000	Laura C & COG	\$2,000	\$1,000
55020	Arborist Reports			\$2,800	\$10,000	\$9,100	\$11,000		\$11,000	\$1,000
55030	Dues, Memberships, and Subscriptions (PZP)				\$400	\$0	\$400		\$400	\$0
55060	Equipment / Software (PZP)	\$4,558	\$2,214	\$3,707	\$1,000	\$1,794	\$2,000		\$2,000	\$1,000
55150	Postage (PZP)				\$400	\$0	\$400		\$400	\$0
55160	Professional Services (PZP)				\$35,000	\$23,464	\$35,000		\$35,000	\$0
55180	Public Outreach (PZP)				\$2,500	\$1,298	\$2,000		\$2,000	(\$500)
55200	Supplies (PZP)	\$332	\$147	\$41	\$400	\$0	\$400		\$400	\$0
55400	Planning Commission	\$450	\$1,012	\$750	\$5,000	\$980	\$2,500		\$2,500	(\$2,500)
55500	Board of Zoning Appeals	\$2,276	\$563	\$4,502	\$3,000	\$400	\$2,000	\$2,000	(\$1,000)	
		\$8,454	\$4,384	\$12,293	\$58,700	\$37,962	\$57,700		\$57,700	(\$1,000)

Emergency Response / CERT Budget FY 2025-2026

Account	Line Item	History			Budget	Through April	EOY 2025-2026		Proposed	Difference from APPROVED Budget
		Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	AMENDED 10/25 2025-2026	83% 2025-2026	Estimate	notes	AMENDMENT 4/26 2025-2026	
56053	Employee Training and Travel (ESC)			\$18,766	\$2,500	\$0	\$500		\$500	(\$2,000)
56060	Equipment / Software (ESC)				\$1,000	\$0	\$500		\$500	(\$500)
56062	Radio Contract	\$3,192	\$3,990		\$3,400	\$3,507	\$4,500		\$4,500	\$1,100
56065	Mobile Devices	\$1,480	\$1,412		\$1,500	\$2,218	\$2,700		\$2,700	\$1,200
56070	Generator Maintenance	\$1,846	\$1,911	\$1,911	\$2,500	\$429	\$2,500		\$2,500	\$0
56180	Public Outreach			\$0	\$500	\$0	\$500		\$500	\$0
56200	Supplies (ESC)				\$10,000	\$580	\$10,000		\$10,000	\$0
56220	PPE for Town				\$4,500	\$182	\$2,500		\$2,500	(\$2,000)
56240	Response Supply Kits				\$1,620	\$0	\$850		\$850	(\$770)
56300	MISC - Emergency Management				\$843	\$843	\$843		\$843	\$0
56310	Meals				\$156	\$156	\$156		\$156	\$0
56320	Accomodations					\$0	\$0		\$0	\$0
56330	Fuel/Mileage					\$0	\$0		\$0	\$0
56350	Other					\$0	\$0		\$0	\$0
56500	Emergency Activations	\$49,329	\$18,766	\$18,766	\$30,000	\$11,315	\$30,000		\$30,000	\$0
		\$55,847	\$26,079	\$39,443	\$58,519	\$19,230	\$55,549		\$55,549	(\$2,970)

Town of James Island

MAY 2026 AMENDMENT

Exhibit "B-1"

Facilities, Parks, & Equipment Budget FY 2025-2026

Account	Line Item	History			Budget	Through April	EOY 2025-2026		Proposed	Difference from APPROVED Budget
		Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	AMENDED 10/25 2025-2026	83% 2025-2026	Estimate	notes	AMENDMENT 4/26 2025-2026	
57060	Equipment / Non-Capital Fixtures	\$137	\$1,399	\$12,024	\$3,000	\$3,570	\$4,000		\$4,000	\$1,000
57070	Facility Rental Deposit Returns				\$1,000	\$5,400	\$6,000		\$6,000	\$5,000
57080	Facilities Maintenance	\$6,444	\$17,286	\$108,350	\$25,000	\$25,050	\$36,000		\$36,000	\$11,000
57100	Facility Upgrades / Const (non-cap)				\$4,000	\$3,558	\$4,000		\$4,000	\$0
57120	Fire Safety / First Aid / AED				\$1,330	\$2,029	\$2,029		\$2,029	\$699
57150	Janitorial	\$9,359	\$14,850	\$22,621	\$21,500	\$16,500	\$19,800		\$19,800	(\$1,700)
57160	Rent - Storage Unit				\$1,750	\$1,535	\$1,917		\$1,917	\$167
57170	Security Monitoring	\$4,160	\$1,151	\$8,002	\$4,000	\$1,577	\$2,500		\$2,500	(\$1,500)
57180	Street Lights	\$152,868	\$148,403	\$214,119	\$180,000	\$159,013	\$191,000	increased elec costs	\$191,000	\$11,000
57190	Utilities	\$34,555	\$28,366	\$28,786	\$35,000	\$23,856	\$35,000	increased elec costs	\$35,000	\$0
57200	Supplies - (FPE)				\$1,500	\$6,533	\$8,000		\$8,000	\$6,500
57250	Vehicle and Equipment Fuel				\$6,500	\$2,884	\$4,000		\$4,000	(\$2,500)
57260	Vehicle and Equipment Maintenance	\$7,422	\$6,308	\$13,908	\$18,000	\$17,286	\$18,000		\$18,000	\$0
57300	Non-HTAX Maintenance									\$0
57310	Dog Station Maintenance			\$94	\$18,000	\$571	\$10,000		\$10,000	(\$8,000)
57320	Brantley Park Maint (non HTAX)	\$800	\$1,700		\$2,000	\$0	\$0		\$0	(\$2,000)
57330	Dock Street Maint (non HTAX)				\$10,000	\$11,170	\$15,000		\$15,000	\$5,000
57340	Hillman Maint (non HTAX)				\$10,000	\$0	\$0	has become a cap proj	\$0	(\$10,000)
57350	Mill Point Maint (non HTAX)				\$50,000	\$6,047	\$15,000		\$15,000	(\$35,000)
57360	Pinckney Park Maint (non HTAX)	\$19,809	\$9,113		\$30,000	\$5,565	\$15,000		\$15,000	(\$15,000)
		\$235,554	\$228,576	\$407,904	\$422,580	\$292,144	\$387,246		\$387,246	(\$35,334)

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

Account	Line Item	History			Budget	Through April	EOY 2025-2026		Proposed	Difference from APPROVED Budget
		Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	AMENDED 10/25 2025-2026	83% 2025-2026	Estimate	notes	AMENDMENT 4/26 2025-2026	
	Initial Balance	\$1,392	\$9,488	\$90,376	\$1,270	(\$305)	(\$305)	incorrect starting bal	(\$305)	
44000	Tree Mitigation Revenue	\$8,096	\$85,600	\$2,175	\$2,500	\$511	\$511		\$2,500	\$0
	Transfer out to GF			\$86,000	\$0	\$0	\$0		\$0	\$0
60010	Tree Maintenance and care			\$6,856	\$10,000	\$0	\$0		\$0	(\$10,000)
60020	Tree Planting	\$0	\$4,712		\$1,200	\$0	\$0		\$0	(\$1,200)
	Ending Balance	\$9,488	\$90,376	(\$305)	(\$7,430)	\$206	\$206		\$2,195	\$9,625

Town of James Island

Community Services Budget FY 2025-2026

MAY 2026 AMENDMENT

Exhibit "B-1"

Account	Line Item	History			Budget AMENDED 10/25 2025-2026	Through April 83% 2025-2026	EOY 2025-2026		Proposed AMENDMENT 4/26 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	\$0
58020	Children's Council				\$1,500	\$959	\$1,500		\$1,500	\$0
58030	Community Service Contributions	\$31,905	\$31,100	\$40,899	\$40,000	\$58,140	\$58,140		\$58,140	\$18,140
58040	Community Tutoring Programs	\$9,850	\$1,570	\$17,580	\$8,155	\$9,925	\$9,925		\$9,925	\$1,770
58050	Crime Watch Materials				\$0	\$0	\$0	moving to CE		
58060	Drainage Council				\$500	\$0	\$500		\$500	\$0
58070	History Commission	\$1,565	\$433	\$22,718	\$6,000	\$12,505	\$15,800		\$15,800	\$9,800
58075	James Island Arts Council					\$0	\$500		\$500	\$500
58080	James Island Pride	\$2,688	\$327	\$2,535	\$6,000	\$1,120	\$6,000		\$6,000	\$0
58085	Helping Hands	\$247	\$722	\$2,332	\$2,000	\$349	\$2,000		\$2,000	\$0
58090	Neighborhood Council	\$2,775	\$1,573	\$181	\$2,800	\$1,620	\$2,800		\$2,800	\$0
58095	Parks and Gardens					\$0	\$500		\$500	\$500
58100	Repair Care Program	\$25,137	\$33,471	\$22,738	\$40,000	\$25,119	\$40,000		\$40,000	\$0
58120	Miscellaneous Community Services				\$0	\$79,236	\$79,236		\$79,236	\$79,236
58200	Special / Community Events	\$1,994	\$1,677	\$79	\$6,000	\$8,109	\$10,000		\$10,000	\$4,000
58210	Tree Council		\$2,859	\$3,757	\$5,000	\$1,939	\$5,000		\$5,000	\$0
58215	Veterans Affairs Council					\$0	\$500		\$500	\$500
58220	Youth Sports Programs with CHS	\$7,915	\$12,291	\$12,100	\$12,200	\$0	\$12,200		\$12,200	\$0
		\$84,076	\$86,023	\$124,918	\$130,655	\$199,021	\$245,101		\$245,101	\$114,446

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

Account	Line Item	History			Budget AMENDED 10/25 2025-2026	Through April 83% 2025-2026	EOY 2025-2026		Proposed AMENDMENT 4/26 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	\$400,000	\$405,221	\$465,000		\$465,000	\$65,000
59005	ISP Benefits, Taxes & Fees	\$64,326	\$66,673	\$105,302	\$116,000	\$117,239	\$135,000		\$135,000	\$19,000
59020	ISP Operating Costs	\$14,129	\$12,512	\$26,688	\$20,000	\$32,581	\$40,000		\$40,000	\$20,000
59100	ISP - Dedicated Officer	\$65,317	\$65,407	\$81,735	\$115,005	\$63,785	\$90,000		\$90,000	(\$25,005)
		\$369,754	\$376,122	\$578,814	\$651,005	\$618,826	\$730,000		\$730,000	\$78,995

Town of James Island
Capital Projects Budget FY 2025-2026

MAY 2026 AMENDMENT

Exhibit "B-1"

		History			Budget	Through April	EOY 2025-2026		xxx	Difference from APPROVED Budget
Account	Line Item	Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	AMENDED 10/25 2025-2026	83% 2025-2026	Estimate	notes	Proposed AMENDMENT 4/26 2025-2026	
ROAD / SIDEWALK INFRASTRUCTURE										
62014	Dills Bluff Sidewalk, Phase III & IV	\$30,906	\$181,575	\$9,568	\$15,000	\$1,478	\$15,000		\$15,000	\$0
	Dills Bluff Sidewalk, Phase IV - Winborn to HBVR					\$0	\$0		\$0	\$0
62030	Nabors Phase I	\$7,400			\$235,000	\$14,550	\$50,000	county bill soon	\$50,000	(\$185,000)
62034	Greenhill / Honey Hill Drainage /Paving Phase I-II			\$7,088	\$58,800	\$0	\$0	county bill soon	\$0	(\$58,800)
62040	Traffic Calming Projects	\$16,788	\$82,601	\$25,967	\$35,000	\$23,062	\$50,000		\$50,000	\$15,000
62050	Other Road / Sidewalk Capital Improvement Projects				\$0	\$0	\$0		\$0	\$0
TOTAL Infrastructure:		\$605,750	\$264,742	\$154,330	\$343,800	\$39,090	\$115,000		\$115,000	(\$228,800)
DRAINAGE / SEWER PROJECTS										
62060	RIA Sewer Project (Connections)			\$0	\$0	\$0	\$0		\$0	\$0
62062	Additional Sewer Connections			\$0	\$0	\$0	\$0		\$0	\$0
62065	James Island Creek Sewer Infrastructure Expansion Match			\$213,957	\$230,043	\$0	\$0		\$0	(\$230,043)
62100	Oceanview-Stonepost Drainage Basin, Phases I-II	\$120,016	\$643,978	\$348,887	\$0	\$0	\$0		\$0	\$0
62105	Quail Run Drainage Improvements		\$1,062,451	\$279,000	\$23,018	\$23,018	\$23,018	final	\$23,018	\$0
62110	Woodhaven Drainage Improvements		\$229,565	\$273,551	\$23,018	\$23,018	\$23,018	final	\$23,018	\$0
62130	James Island Creek Basin Drainage Improvements				\$0	\$0	\$0		\$0	\$0
62140	Drainage Outflow Valve Devices				\$0	\$0	\$0		\$0	\$0
62200	Other Drainage Improvement Projects	\$44,253	\$24,297	\$21,030	\$15,000	\$0	\$10,000		\$10,000	(\$5,000)
62210	Cecil Circle drainage				\$35,000	\$31,584	\$31,584		\$31,584	(\$3,416)
62220	Bay Front Drainage Improvements					\$0	\$0		\$0	\$0
TOTAL Drainage:		\$262,663	\$2,217,986	\$1,136,426	\$326,079	\$77,619	\$87,620		\$87,620	(\$238,459)
OTHER CAPITAL PROJECTS										
62522	New JIACC (Town Match for ATAX Funding)				\$21,000	\$21,000	\$21,000		\$21,000	\$0
62600	Audio Visual Upgrades	\$13,015	\$67,195		\$15,000	\$10,950	\$21,900		\$21,900	\$6,900
62610	Public Works Capital Equipment	\$50,259	\$8,915	\$13,838	\$1,500	\$0	\$1,500		\$1,500	\$0
62620	Vehicle Purchase			\$47,665	\$47,399	\$76,843	\$106,131		\$106,131	\$58,732
62650	Town Hall - General				\$0	\$54,954	\$72,624		\$72,624	\$72,624
62655	Town Hall - Shutters and Deck				\$30,000	\$85,300	\$85,300		\$85,300	\$55,300
62660	Town Hall - Computer upgrade				\$23,000	\$0	\$0		\$0	(\$23,000)
62670	Town Hall - Phone system upgrade				\$11,000	\$0	\$0		\$0	(\$11,000)
	Park Capital Improvements (not paid by HTAX)				\$0					
62710	Brantley (non HTAX eligible)				\$0	\$0	\$0		\$0	\$0
62720	Dock Street (non HTAX eligible)	\$533	\$24,525	\$19,594	\$100,000	\$3,498	\$75,000		\$75,000	(\$25,000)
62730	Mill Point Park Improvements (non HTAX eligible)				\$100,000	\$6,008	\$75,000		\$75,000	(\$25,000)
62740	Pinckney Park Improvements (non HTAX eligible)			\$9,556	\$0	\$5,950	\$6,000		\$6,000	\$6,000
62750	Grace Triangle Park Improvements (non HTAX eligible)				\$30,000	\$14,520	\$50,000	surveys, plans, etc.	\$50,000	\$20,000
62800	Land Acquisition (not paid by HTAX)		\$615,000		\$0	\$0	\$0		\$0	\$0
TOTAL Other Capital Projects:		\$63,807	\$715,635	\$93,128	\$378,899	\$279,023	\$514,455		\$514,455	\$135,556
TOTAL CAPITAL PROJECTS:		\$932,220	\$3,198,363	\$1,383,883	\$1,048,778	\$395,732	\$717,075		\$717,075	(\$331,703)

Town of James Island

MAY 2026 AMENDMENT

Exhibit "B-1"

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

account	Line Item		History			Budget		Through April	EOY 2025-2026		Proposed	Difference from APPROVED Budget
			Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	AMENDED 10/25 2025-2026	83% 2025-2026		Estimate	notes	AMENDMENT 5/26 2025-2026	
	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	\$713,794		\$750,000		\$750,000	\$35,000
	Hospitality Expenses											
65003	Camp and Folly Roads Landscaping Maintenance		\$8,775	\$3,325	\$2,650	\$3,000	\$0		\$3,000		\$3,000	\$0
65005	Community Events		\$3,111	\$5,939	\$4,318	\$6,000	\$3,403		\$7,500		\$7,500	\$1,500
65006	Entrepreneur and Small Business Support		\$25,500	\$0		\$0	\$0		\$0		\$0	\$0
65007	Guide to Historic James Island		\$4,523	\$0		\$1,000	\$0		\$0		\$0	(\$1,000)
65012	Holiday Decorations		\$13,699		\$3,648	\$3,000	\$1,062		\$500		\$500	(\$2,500)
65015	Promotional Grants		\$9,000	\$10,250		\$5,000	\$0		\$0		\$0	(\$5,000)
65016	ReThink Folly Rd - Staff Cost-Sharing		\$18,009	\$71	\$12	\$1,000	\$164		\$500		\$500	(\$500)
65018	Santee St. Public Parking Lot		\$30,600	\$34,400	\$35,450	\$32,000	\$44,461		\$44,461		\$44,461	\$12,461
65020	Town Market (HTAX)		\$1,669	\$3,574	\$10,885	\$10,000	\$15,160		\$19,000		\$19,000	\$9,000
65030	James Island Arts & Cultural Center Operations		\$140,600	\$151,771	\$49,595	\$145	\$145		\$145		\$145	\$0
65032	James Island Arts & Cultural Center Programs & Events			\$3,820	\$9,652	\$0	\$0		\$0		\$0	\$0
	TOTAL Operating Expenses:		\$255,486	\$213,150	\$116,395	\$61,145	\$64,395		\$75,106		\$75,106	\$13,961
65300	Public Safety of Tourism Areas (TRANSFER TO GF)		\$123,437	\$110,217	\$27,937	\$150,000	\$0		\$150,000	transfer item	\$150,000	\$0
	Committed to HTAX Capital Projects		(\$206,987)	(\$21,175)	\$50,079	\$3,701,176	\$222,577		\$696,176	see below for projects	\$696,176	
	TOTAL Transfers:		(\$83,550)	\$89,042	\$78,016	\$3,851,176	\$222,577		\$846,176		\$846,176	
	Ending Restricted Balance		\$2,279,174	\$2,741,945	\$3,246,825	(\$60,341)	\$3,673,647		\$3,075,543		\$3,075,543	

Hospitality Tax Capital Projects FY 2025-2026

account	Line Item		History			Budget		Through April	EOY 2025-2026		Proposed	Difference from APPROVED Budget
			Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	AMENDED 10/25 2025-2026	83% 2025-2026		Estimate	notes	AMENDMENT 5/26 2025-2026	
65501	Bus Shelters/Bench on Folly Road					\$0	\$0		\$0		\$0	\$0
65504	Wayfinding Signage		\$3,800			\$0	\$0		\$0		\$0	\$0
65510	Folly Road Beautification (such as flagpoles)			\$3,670	\$21,000	\$10,000	\$0		\$10,000		\$10,000	\$0
65515	Rethink Folly Road - Phase I					\$400,000	\$0		\$0		\$0	(\$400,000)
65516	Rethink Folly Road - Phase II-III					\$0	\$0		\$0		\$0	\$0
65520	JI Arts & Community Center Construction				\$24,189	\$2,000,000	\$156,357		\$200,000		\$200,000	(\$1,800,000)
65530	Dock Street Park Improvements (HTAX eligible)					\$100,000	\$0		\$5,000		\$5,000	(\$95,000)
65540	Hillman Lots Improvements (HTAX eligible)					\$0	\$0		\$50,000	clearing, prep	\$50,000	\$50,000
65550	Mill Point Park Improvements (HTAX eligible)				\$22,734	\$125,000	\$44		\$25,000		\$25,000	(\$100,000)
65560	Pinckney Park Improvements (HTAX eligible)				\$2,250	\$0	\$0		\$0		\$0	\$0
65570	Grace Triangle Park Improvements (HTAX eligible)						\$0		\$0		\$0	\$0
65700	Land Acquisition (for uses allowed by HTAX)											
65705	Mill Point Park Acquisition				\$63,067	\$661,176	\$61,176		\$61,176		\$61,176	(\$600,000)
65710	Grace Triangle Park Acquisition					\$400,000	\$0		\$0		\$0	(\$400,000)
65715	Other HTAX Land Acquisition					\$0	\$5,000		\$340,000	hillman instead of GTP	\$340,000	\$340,000
65850	Other Park Projects (HTAX share)		\$13,033	\$16,675	\$47,402	\$0	\$0		\$0		\$0	\$0
65860	Other Tourism-Related Projects			\$2,000	\$3,350	\$5,000	\$0		\$5,000		\$5,000	\$0
			\$85,301	\$25,943	\$183,992	\$3,701,176	\$222,577		\$696,176		\$696,176	(\$3,005,000)
						(\$60,341)		Ending Budgeted Balance:	\$3,075,543			

Town of James Island

MAY 2026 AMENDMENT

Exhibit "B-1"

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

account	Line Item	History			Budget AMENDED 10/25 2025-2026	Through April 83% 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	\$624,573	\$771,965	\$665,747	\$747,549	\$747,549		\$747,549	
	Stormwater Revenue	\$298,976	\$367,445	\$350,321	\$305,088		\$305,088		\$305,088	\$0
	Interest	\$0	\$0	\$0	\$26,000		\$26,000		\$26,000	\$0
	Stormwater Expense	\$2,175	\$220,053	\$374,737	\$596,835	\$129,093	\$1,078,637	Co assumes we'll use it all	\$1,078,637	\$481,802
	Transfer Out to Capital Projects				\$400,000				\$0	(\$400,000)
	Ending Balance	\$597,991	\$771,965	\$747,549	\$0	\$618,456	\$0		\$0	

ATAX Budget FY 2025-2026

account	Line Item	History			Budget AMENDED 10/25 2025-2026	Through April 83% 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	\$24,215	\$23,624		\$23,624	
	ATAX Revenues	\$73,765	\$67,823	\$79,639						
42010	State				\$67,500	\$50,958	\$67,500		\$67,500	
42020	County				\$7,500	\$976	\$7,500		\$7,500	
					\$75,000	\$51,934	\$75,000		\$75,000	
	Operating Expense	\$45,092	\$84,410	\$80,320						
68010	Tourism Related Expenses				\$61,930	\$0	\$66,124		\$66,124	
68050	Advertising and Promotion				\$5,000	\$1,137	\$5,000	sea island chamber here	\$5,000	
	Transfer to General Fund				\$27,500	\$27,500	\$27,500		\$27,500	
	Change in Fund Balance:	\$28,673	(\$16,587)	(\$681)	(\$19,430)	\$23,297	(\$23,624)		(\$23,624)	
	Ending RESTRICTED Balance	\$41,482	\$24,895	\$24,214	\$15,394	\$47,512	\$0		\$0	0