

ORDINANCE # 2025-04

AN ORDINANCE ADOPTING THE FISCAL YEAR 2025-2026 BUDGET FOR THE TOWN OF JAMES ISLAND, SOUTH CAROLINA

WHEREAS, the Town of James Island requires a budget to guide and direct the receipt of expenditure of revenues during Fiscal Year 2025-2026; and

WHEREAS, Section 5-7-260 South Carolina Code of Laws, 1976, as amended, requires that certain acts by Municipal Councils be done by ordinance, including the adoption of a budget; and

WHEREAS, South Carolina law requires that a duly noticed public hearing be held prior to the adoption of a municipal budget; and

WHEREAS, this duly noticed public hearing occurred on May 15, 2025;

NOW, THEREFORE, BE IT ORDERED AND ORDAINED BY THE COUNCIL OF THE TOWN OF JAMES ISLAND, SOUTH CAROLINA:

Section 1: Purpose

This Ordinance is adopted to provide the Town of James Island with an Operating Budget for Fiscal Year 2025-2026.

Section 2: Creation of the Fiscal Year 2025-2026 Budget for the Town of James Island, South Carolina

By passage of this Ordinance, the Town of James Island adopts as its Budget for Fiscal Year 2025-2026 “Exhibit A,” incorporated fully herein by reference, and maintains the property tax operating millage rate at 0.0179 (17.9 mills), and applies the Local Option Sales Tax Property Tax Credit to cover the full amount of the Town’s 17.9 millage rate. [EXHIBIT A](#)

Section 3: Severability

If any part of this Ordinance is held to be unconstitutional, it shall be construed to have been the legislative intent to pass said Ordinance without such unconstitutional provision, and the remainder of said Ordinance shall be deemed valid as if such part had not been included. If said Ordinance or any provision thereof, is held to be inapplicable to any person, group of persons, property, and kind of property, circumstances or set of circumstances, such holding shall not affect the applicability thereof to any other persons, property, or circumstances.

Section 4: Effective Date and Duration

This Ordinance shall be effective from July 1, 2025 to June 30, 2026.

First Reading	May 15, 2025
Public Hearing	May 15, 2025
Final Reading	June 19, 2025 (anticipated)

Mayor Brook Lyon

ATTEST

Frances Simmons, Town Clerk

TOWN OF JAMES ISLAND

FY 2025-2026 DRAFT BUDGET

April 2025

BUDGETING

Annual Budget Schedule

- Draft Budget: April 1
- Budget Workshop: April 9
- Revised Budget: April 15
- Publication: By April 28
- Budget Hearing / Intro: May 15
- 2nd Reading of Ord: June 19

Budgeting Process

- Revenue estimates from prior history or known guidance
- Expenditures are projected based on Council priorities and changes to personnel, costs, and departmental needs
- Capital Projects budget includes potential 5-year Capital Improvements Plan

Monitoring throughout year for

- Budget Transfers
- Budget Amendments

BUDGET FUNDS



General Fund

-includes a Capital Project Fund



Accommodations Tax (ATAX)



Hospitality Tax (HTAX)

-includes a Capital Project Fund



Stormwater

GENERAL FUND ASSUMPTIONS

- **About \$2.5 million GF balance (will confirm this amount)**
- **Majority of Town reserves are invested with the SC Investment Pools fund**
- **General slight-to-moderate estimated increases in revenues**
- **Planning & Zoning fees will be reviewed and likely will increase**
- **Town ends Cost Share Agreement subsidizing JIPSD, and will use those funds for Town municipal services**
- **Transfers to GF from HTAX for public safety of tourism areas and ATAX for new JIACC**

GENERAL FUND HISTORY

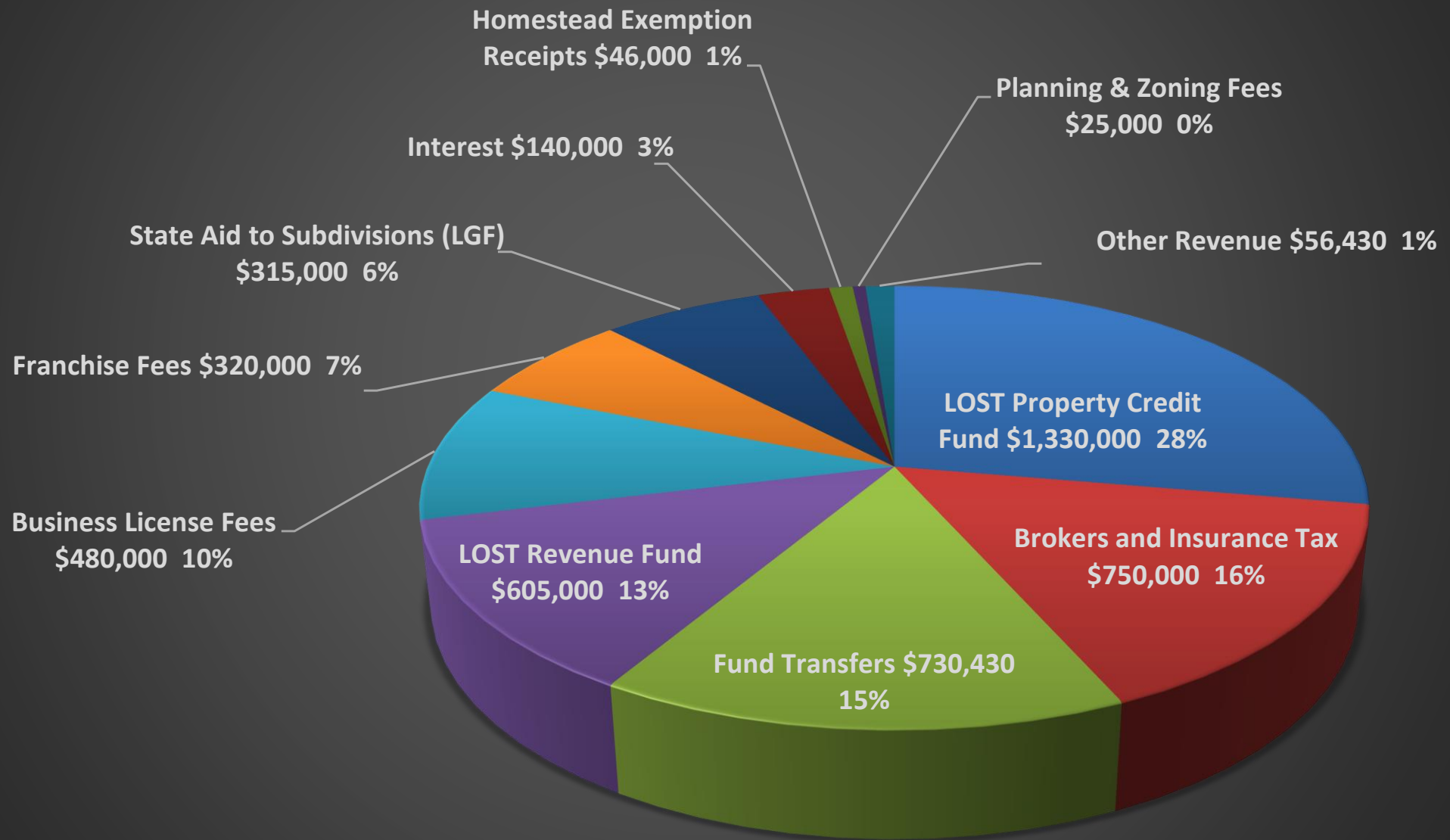
	<u>20/21</u>	<u>21/22</u>	<u>22/23</u>	<u>23/24</u>	<u>24/25</u>	<u>25/26</u>
General Fund Expenditures	\$3,340,074	\$3,492,318	\$3,586,262	\$4,152,022	\$4,167,949	\$4,819,698

GENERAL FUND REVENUE

Town of James Island Revenue Budget FY 2025-2026

Line Item	Proposed Budget for 2025-2026
Accommodation Tax Share to GF (TRANSFER IN)	27,500
Brokers and Insurance Tax	\$750,000
Building Permit Fees	\$15,000
Business License Fees	\$480,000
Contributions/Donations/Com Programs	\$0
Grants	\$0
Filing Fees	\$500
Franchise Fees	\$320,000
Interest	\$145,000
Alcohol Licenses	\$6,000
Local Assessment Fee	\$2,900
LOST Property Credit Fund	\$1,330,000
LOST Revenue Fund	\$605,000
Miscellaneous Income	\$100
Planning & Zoning Fees	\$26,000
State Aid to Subdivisions (LGF)	\$315,000
Telecomm Tax	\$14,000
Homestead Exemption Receipts	\$46,000
Facility Rentals	\$7,500
Transfer In from HTAX for Public Safety of Tourism Areas	\$150,000
Transfer in from State ATAX for New JIACC	\$84,000
Transfer in from County ATAX for New JIACC	\$10,430
Transfer in from Tree Fund	\$86,000
Transfer from Stormwater	\$400,000
Other Transfers	\$0
	\$4,820,930

2025-2026 Revenue



GENERAL FUND DEPARTMENTS



Administration



Elected Officials



Public Works



Code
Enforcement



Planning &
Zoning



Emergency
Response /
CERT



Facilities, Parks,
& Equipment



Tree Fund
(locally restricted)



Community
Services



Island Sheriff's
Patrol



Capital Projects

ADMINISTRATION - \$1,943,476

- **Hiring for about 2 employees**
- **2.3% COLA for employees**
- **ALL salaries moved to Admin, including general supplies, dues, uniforms, training, etc.**
- **Most costs are budgeted to remain the same**
- **There is an election for two new council this year**
- **Insurance has increased and cost will be maintained**
- **Legal Services (Attorney) increased and will be maintained**
- **Legal has been separated from other professional services**

ELECTED OFFICIALS - \$200,000

- **Added salary and benefits for 2 new council for ½ the year**
- **Added a Training line item**
- **Minor increases to other items**

PUBLIC WORKS - \$126,600

- **Only department-specific supplies, equipment, software, etc.**
- **Salaries were in General Operations, now all in Administration**
- **PW-related professional fees (stormwater engineering) come from here**
- **Minor increases in groundskeeping**
- **Most costs are budgeted to remain the same**
- **Tree maintenance and care moved to Tree Fund**

CODE ENFORCEMENT - \$9,200

- **Was Codes and Safety**
- **Only department-specific supplies, equipment, software, etc.**
- **Generally, costs are the same**
- **Left line item for Unsafe Building Demo, but no amount budgeted**

PLANNING & ZONING - \$38,700

- **Arborists reports given its own line item (it had been in BZA)**
- **Added professional services (such as rewrite of Zoning and Land Development Regulations)**
- **Added amounts to Public Outreach for the in-house Comprehensive Plan Update**
- **As noted in Revenue, Planning & Zoning fees will be reviewed**
- **Planning kiosk computer in Capital Projects**

EMERGENCY RESPONSE / CERT - \$57,320

- **New grouping / Department**
- **Pulls in prior safety, emergency activities, devices, PPE and other programs and equipment that had been in several departments. Now all in one place.**
- **Also takes in crime watch materials from code enforcement**
- **PPE is split from uniforms. Uniforms to Administration, PPE to Emergency Response.**

FACILITIES, PARKS, & EQUIPMENT - \$362,000

- **Consolidates Parks & Recreation and Facilities & Equipment**
- **Some programs moved to Community Services**
- **Work in this department is not eligible or appropriate for HTAX and not a Capital Project (for example, maintenance)**
- **Other costs generally maintained**
- **Addition of Dog Station Maintenance (general project that may require replacements)**
- **Addition of Hillman Lot and Mill Point Maintenance**
- **Mill Point Maintenance includes Johnnie Miller (contracted employee)**

TREE FUND - \$71,089 ENDING BALANCE

- **This is a self-restricted fund for tree mitigation and maintenance**
- **Transfer out to General Fund of \$86,000**
- **Added maintenance line item**

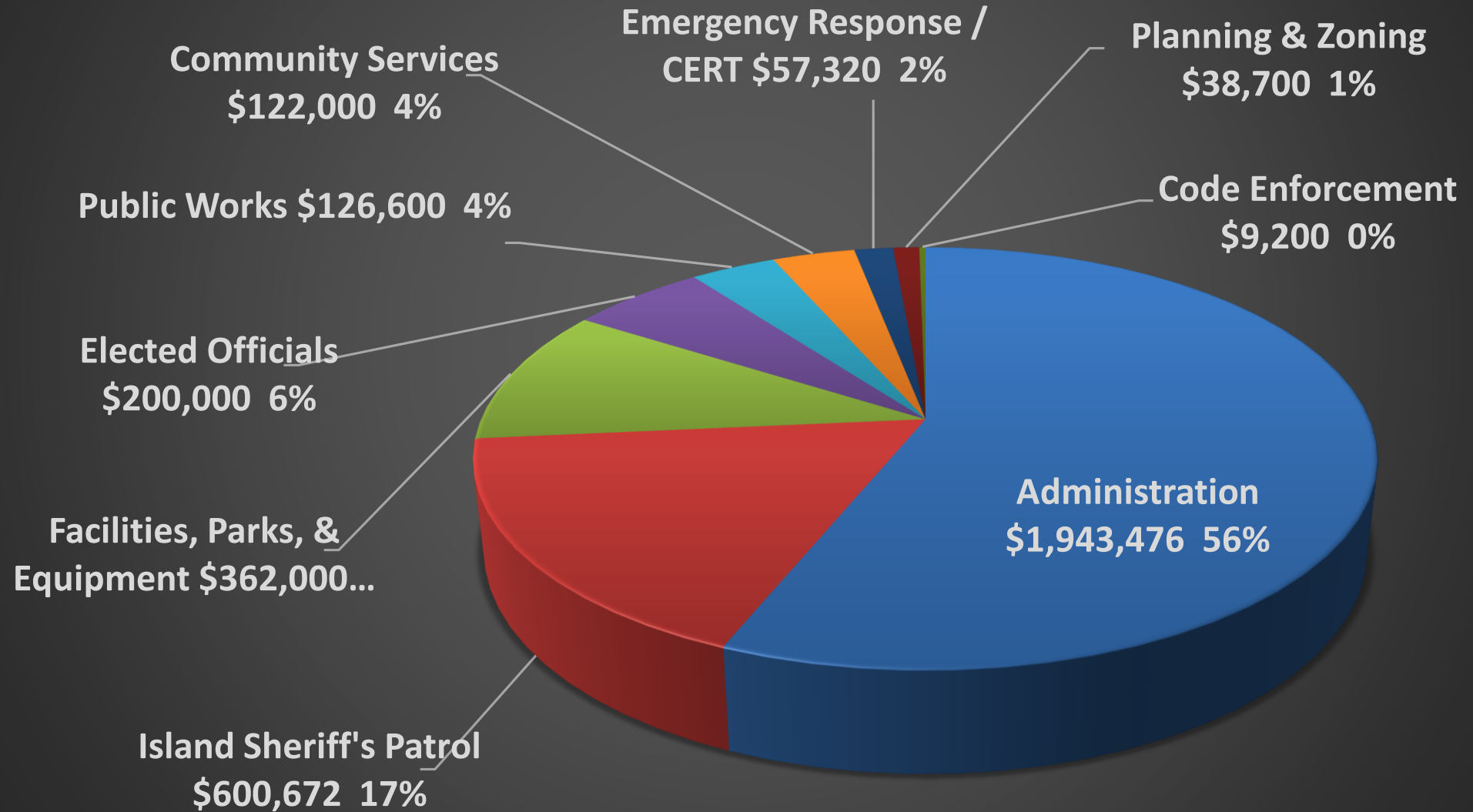
COMMUNITY SERVICES - \$122,000

- **Moved-in Special Events and Youth Sports Programs**
- **Decrease in History Commission is due to last year's grant for driving tour**
- **Decrease in Community Tutoring Programs after review of impact of the program**
- **Generally, no changes in other items**

ISLAND SHERIFF'S PATROL - \$600,672

- **25% of these items are from transfers from HTAX Operating Budget. This was previously calculated, so you only saw 75% of the cost. This budget shows the true cost being estimated, and in revenue there is an estimated transfer for the split.**
- **Estimate is based on 280 regular hours per pay period, 24 for the supervisor. We often run much less than these amounts.**
- **Rates and holiday pay are as specified by the agreement with the Charleston County Sheriff's Department.**
- **Generally, no other changes**

2025-2026 Expenses by Department



CAPITAL PROJECTS - \$1,359,730 (TOTAL)

- Not a separate “fund”, but an allocation of (typically General Fund) funds for Capital Projects that can be depreciated. This includes sizeable real-property improvements, new construction, vehicles, and large equipment.
- Projects can be split into future budget years and, if appropriate, into other funds such as the Hospitality Tax (HTAX) Capital Project budget.
- Existing Projects are in categories of Infrastructure, Drainage, and Other.
- Stormwater Capital Projects can also be paid for with the County Stormwater Funds.
- When we make a commitment for our match to a grant, such as CTC Funding or the agreements we’ve made with JIPSD regarding their sewer projects, it is “earmarked” in this budget.
- However, if not paid out in any given year, we have to plan for it to be paid the following year.
- The Capital Projects fund may need additional General Funds from reserves depending on the timing of projects.

CAPITAL PROJECTS (CONTINUED)

Previously Committed Projects:

- Dills Bluff Sidewalk Phase IV - \$223,000 (likely not to occur in 2025-2026 year; moved to 2026-2027)
- Nabors Sidewalk Phase I - \$235,000 (moved to 2026-2027)
- Honey Hill Road Paving - \$58,800 (issues with surveying, but planned for in 2025-2026)
- RIA Grant with JIPSD - \$1,000,000 (likely not to occur until 2026-2027)
- Legislative Funding with JIPSD - \$500,000 (likely not to occur until 2026-2027)
- James Island Creek Sewer for JIPSD - \$444,000 (drawing down now, planning on being paid out 2024-2025)

Other

- The vac-truck is split with 1/3 (\$200,000) here and 2/3's (\$400,000) from Stormwater
- A new vehicle for Code Enforcement is planned
- The New JIACC received some HTAX funding. That would be transferred into the project here
- Potential additional land acquisition cost of \$400,000 may be required

We have \$606,500 in discretionary projects for this 2025-2026 budget year

→ There are \$753,230 in potential projects requiring commitments for this 2025-2026 budget year ←

→ There are \$1,958,000 in potential projects requiring commitments for the 2026-2027 budget year (next year's budget) ←

HOSPITALITY TAX (HTAX) - \$3,181,746

- Hospitality Tax is a separate fund in which the sales tax revenue received can only be expended in certain legislatively-define ways. Careful consideration must be given to how HTAX funds are allocated. Transfers to the Town's General Fund do occur.
- 25% of the Island Sheriff's Patrol Budget can be transferred from HTAX to the General Fund for public safety of tourism areas
- The approximate current balance is \$3,136,980. Revenue is estimated at \$715,000.
- Operating funds are estimated at \$66,000 with a transfer of \$150,000.
- As with the General Fund Capital Projects, funds are committed to certain projects. The proposal is that \$3,181,746 be allocated to HTAX Capital Projects:
 - Rethink Folly Phase I: \$400,000 committed, allowed for in 2025-2026
 - Land Acquisition (Mill Point): \$661,176 is the annual January payment through 2028-2029
 - New JIACC (estimate of initial phase): \$1,705,570 with an estimated \$1,000,000 in 2026-2027
 - Dock Street and Mill Point Improvements: \$400,000 with a split of another \$200,000 from the GF Capital

Again, projects can be split into future budget years. Committed funds may need to be planned for later years.

→ If all the Capital Project Proposals / Commitments are needed, the ending 2025-2026 balance for HTAX is \$454,234 ←

STORMWATER FUND

- The Stormwater fund is managed by Charleston County for the Town of James Island. Sales taxes are collected to help address stormwater issues.
- The Town applies stormwater projects to this fund and the General Fund is then reimbursed by the County with this set-aside funding.
- The Town determines what is a stormwater expense, not the County. The County does charge certain projects that they complete on our behalf to this fund.
- The County assumes we will spend the entire balance on projects in a year.
- The approximate current balance is \$665,747. Revenue is estimated at \$305,088 and the funds make interest income; estimated at \$26,000.
- The Town has generally allocated \$400,000 as a transfer to the General Fund for 2/3's of the vac-truck.
- Other projects could be allocated up to about \$596,835.

ACCOMMODATIONS TAX (ATAX) FUND - \$94,430

- The ATAX fund revenue is generated by overnight stays in the Town and must be spent in certain legislatively-defined ways that increase and support the number of overnight stays.
- The Town applies distributes this funds to various groups for the above purposes.
- The approximate current balance is \$34,824. Revenue is estimated at \$75,000 and the operating expense / distribution is estimated at \$94,430.

EXHIBIT A

Town of James Island

REVISION 4.0 - 5/5/2025

General Fund SUMMARY FY 2025-2026

REVENUES	Proposed Budget for 2025-2026
Operating Revenues	\$4,063,000
Transfer in from HTAX	\$150,000
Transfer in from Co. ATAX	\$10,430
Transfer in from State ATAX	111,500
Transfer in from Stormwater	\$400,000
Transfer in from Tree Fund	\$86,000
Transfer in from Reserves	\$0
Total Revenue:	\$4,820,930

EXPENDITURES	Proposed Budget for 2025-2026
Administration	\$1,943,476
Elected Officials	\$200,000
Public Works	\$126,600
Code Enforcement	\$9,200
Planning and Zoning	\$38,700
Emergency Response / CERT	\$57,320
Facilities, Parks, & Equipment	\$362,000
Community Services	\$122,000
Island Sheriff's Patrol	\$600,672
Committed Capital Project Transfer	\$753,230
Additional Capital Projects Transfer	\$606,500
Total Expenses:	\$4,819,698

REVENUES LESS EXPENSES:	\$1,232
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	Audit EOY 2022-2023	Audit EOY 2023-2024	Estimated 2024-2025 EOY	notes	EOY Budgeted for 2025-2026
GENERAL FUND BALANCES:					
Cash and Cash Equivalents:	\$6,797,860	\$4,542,348	\$4,146,451		\$4,576,594
CD's:	\$0	\$500,000	\$500,000		\$500,000
TOTAL:	\$6,797,860	\$5,042,348	\$4,646,451		\$5,076,594

Self-restricted Tree Fund:	\$71,089
Capital Projects COMMITTED:	\$753,230
Future Capital Projects COMMITTED:	<u>\$1,958,000</u>
	\$2,782,319

TOTAL RESERVES:	\$2,294,275
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RESTRICTED FUND BALANCES:				
ATAX	\$41,482	\$24,895	\$69,477	\$15,394
HTAX	\$2,279,174	\$2,741,945	\$3,054,749	\$454,234
Stormwater Fund	\$624,573	\$771,965	\$665,747	\$596,835
HTAX Projects COMMITTED:				\$1,061,176
Future HTAX Commitments:				\$1,995,528
				<u>\$3,056,704</u>

EXHIBIT A

Town of James Island
Revenue Budget FY 2025-2026

Line Item	Actual	Actual	Actual	Through February			Proposed Budget for 2025-2026
	2021-2022	2022-2023	2023-2024	Budgeted 2024-2025	67% 2024-2025	EOY 2024-2025 Estimate	
Accommodation Tax Share to GF (TRANSFER IN)	\$77,485	\$51,495	\$25,914	\$27,500	\$0	\$27,500	27,500
Brokers and Insurance Tax	\$801,598	\$775,187	\$1,005,001	\$765,000	\$160,660	\$765,000	\$750,000
Building Permit Fees	\$15,529	\$27,279	\$16,733	\$26,000	\$8,589	\$11,423	\$15,000
Business License Fees	\$384,411	\$499,280	\$552,409	\$480,000	\$53,349	\$480,000	\$480,000
Contributions/Donations/Com Programs	\$120	\$0	\$25	\$0	\$315	\$315	\$0
Grants	\$69,718	\$1,854,631	\$1,019,893	\$17,192	\$9,600	\$17,192	\$0
Filing Fees	\$0	\$0	\$1,780	\$500	\$0	\$0	\$500
Franchise Fees	\$320,182	\$303,094	\$413,176	\$320,000	\$97,402	\$320,000	\$320,000
Interest	\$437	\$2,939	\$78,888	\$187,000	\$148,013	\$196,857	\$145,000
Alcohol Licenses	\$12,000	\$6,000	\$6,250	\$6,000	\$3,000	\$6,000	\$6,000
Local Assessment Fee	\$3,571	\$5,656	\$4,150	\$2,700	\$2,879	\$2,700	\$2,900
LOST Property Credit Fund	\$1,225,380	\$1,286,714	\$1,071,937	\$1,360,000	\$911,343	\$1,212,086	\$1,330,000
LOST Revenue Fund	\$524,734	\$550,542	\$479,012	\$580,000	\$421,753	\$560,931	\$605,000
Miscellaneous Income	\$26,741	\$371	\$54	\$100	\$1,250	\$100	\$100
Planning & Zoning Fees	\$16,162	\$15,275	\$17,071	\$24,200	\$17,289	\$22,994	\$26,000
State Aid to Subdivisions (LGF)	\$263,279	\$275,661	\$214,413	\$300,266	\$225,133	\$300,266	\$315,000
Telecomm Tax	\$12,901	\$11,857	\$11,056	\$16,000	\$112	\$16,000	\$14,000
Homestead Exemption Receipts	\$69,718	\$46,792	\$0	\$48,000	\$46,147	\$48,000	\$46,000
Facility Rentals	\$6,824	\$6,361	\$6,214	\$7,500	\$4,999	\$6,649	\$7,500
Transfer In from HTAX for Public Safety of Tourism Areas							\$150,000
Transfer in from State ATAX for New JIACC							\$84,000
Transfer in from County ATAX for New JIACC							\$10,430
Transfer in from Tree Fund							\$86,000
Transfer from Stormwater							\$400,000
Other Transfers							\$0
	\$3,830,790	\$5,719,134	\$4,923,976	\$4,167,958	\$2,111,833	\$3,994,014	\$4,820,930

EXHIBIT A

Town of James Island
Administration Budget FY 2025-2026

Line Item	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Budgeted 2024-2025	Through Feb 67% 2024-2025	EOY 2024-2025 Estimate	Proposed Budget for 2025-2026
Salaries	\$597,621	\$679,163	\$846,966	\$831,000	\$554,918	\$738,041	\$947,124
Benefits, Taxes & Fees	\$236,904	\$273,638	\$335,976	\$346,500	\$224,734	\$298,896	\$561,192
Advertising	\$1,816	\$3,051	\$5,054	\$3,500	\$1,115	\$1,483	\$3,000
Audit	\$12,500	\$12,500	\$12,500	\$13,500	\$13,500	\$13,500	\$13,500
Bank charges	\$1,533	\$1,679	\$115	\$300	\$492	\$654	\$300
Bank charges - CC			\$1,822	\$1,500	\$294	\$294	\$500
Bank charges - Payroll Exp	\$6,060	\$5,067	\$5,843	\$6,000	\$3,536	\$4,703	\$6,000
Copier	\$5,562	\$4,225	\$3,556	\$4,500	\$2,911	\$4,500	\$4,500
Dues and Subscriptions	\$417	\$658	\$1,189	\$1,850	\$1,041	\$2,440	\$3,000
Election Expenses	\$0		\$10,676	\$0	\$0	\$0	\$10,000
Employee Appreciation	\$1,220	\$465	\$1,349	\$2,800	\$1,644	\$2,187	\$2,800
Employee Screening		\$971	\$355	\$149	\$684	\$760	\$380
Employee Training & Wellness	\$3,510	\$5,608	\$5,165	\$5,600	\$2,443	\$3,600	\$4,000
Equipment, Software, Maintenance		\$23,568	\$0	\$400	\$897	\$897	\$1,500
Grant Writing Services	\$8,560	\$2,310	\$0	\$4,000	\$0	\$0	\$1,000
Information Services	\$95,896	\$80,510	\$114,330	\$131,680	\$99,157	\$131,680	\$131,680
Insurance	\$48,162	\$67,518	\$73,424	\$70,000	\$76,528	\$101,782	\$95,000
Legal Services	\$41,490	\$86,998	\$125,008	\$75,000	\$277,322	\$300,000	\$120,000
Legal Settlement			\$75,745	\$0	\$50,000	\$50,000	\$0
MASC Membership	\$5,347	\$5,347	\$5,347	\$5,400	\$5,347	\$5,347	\$5,400
Mileage Reimbursement	\$339	\$364	\$195	\$1,100	\$1,488	\$2,100	\$600
Postage	\$6,060	\$2,334	\$2,797	\$7,000	\$6,329	\$8,418	\$7,500
Professional Services							\$9,000
Supplies	\$4,512	\$5,490	\$6,092	\$5,500	\$6,303	\$7,000	\$6,000
Town Codification	\$4,168	\$1,371	\$1,503	\$1,000	\$1,154	\$1,500	\$1,000
Training & Travel for Training	\$2,132	\$1,263	\$2,978	\$5,700	\$1,149	\$4,279	\$5,500
Uniforms	\$339	\$902	\$1,630	\$1,950	\$1,448	\$1,846	\$3,000
	\$1,084,148	\$1,265,000	\$1,639,615	\$1,525,929	\$1,334,434	\$1,685,907	\$1,943,476

Elected Officials Budget FY 2025-2026

Line Item	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Budgeted 2024-2025	Through Feb 67% 2024-2025	EOY 2024-2025 Estimate	Proposed Budget for 2025-2026
Salaries	\$50,884	\$49,982	\$61,923	\$70,000	\$45,770	\$70,000	\$78,500
Benefits, Taxes & Fees	\$58,850	\$61,180	\$70,442	\$80,092	\$48,900	\$80,092	\$117,000
Mayor Expense	\$690	\$841	\$901	\$1,000	\$318	\$423	\$2,000
Council Expenses	\$71	\$2,000	\$1,078	\$2,000	\$444	\$591	\$2,000
Training							\$500
	\$110,495	\$114,003	\$134,344	\$153,092	\$95,432	\$151,105	\$200,000

EXHIBIT A

Town of James Island
Public Works Budget FY 2025-2026

Line Item	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Budgeted 2024-2025	Through Feb 67% 2024-2025	EOY 2024-2025 Estimate	Proposed Budget for 2025-2026
Equipment / Software (PW)	\$0	\$0	\$0	\$0	\$0	\$0	\$4,000
Groundskeeping	\$66,810	\$63,147	\$64,221	\$45,000	\$35,059	\$46,628	\$65,000
Memberships							\$800
Projects	\$80,023	\$50,961	\$31,927	\$38,000	\$36,703	\$36,703	\$35,000
Public Outreach	\$20	\$0	\$0	\$300	\$96	\$300	\$300
Signage	\$2,070	\$2,467	\$5,769	\$4,000	\$7,240	\$7,240	\$7,000
Public Works Professional Fees			\$1,650	\$5,000	\$624	\$5,000	\$10,000
Supplies (PW)	\$2,771	\$7,383	\$11,283	\$6,000	\$3,940	\$5,240	\$4,500
Tree Maintenance and Care	\$1,355	\$8,110	\$2,180	\$10,000	\$6,856	\$9,118	- moved to tree fund
	\$153,049	\$132,068	\$117,030	\$108,300	\$90,518	\$110,230	\$126,600

Code Enforcement Budget FY 2025-2026

Line Item	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Budgeted 2024-2025	Through Feb 67% 2024-2025	EOY 2024-2025 Estimate	Proposed Budget for 2025-2026
Animal Issues	\$3,000	\$0	\$0	\$2,500	\$0	\$1,700	\$4,500
Equipment / Software (CE)	\$0	\$960	\$960	\$1,000	\$0	\$0	\$500
Inoperable Vehicle Towing	\$0	\$0	\$0	\$200	\$0	\$0	\$1,500
Memberships	\$0	\$0	\$0	\$0	\$0	\$0	\$200
Overgrown Lot Clearing	\$0	\$0	\$725	\$750	\$0	\$500	\$1,500
Supplies (CE)	\$940	\$37	\$795	\$250	\$243	\$250	\$500
Training			\$0	\$800	\$178	\$500	\$500
Unsafe Buildings Demolition	\$11,450		\$0	\$8,000	\$0	\$0	\$0
	\$15,390	\$997	\$2,480	\$13,500	\$421	\$2,950	\$9,200

EXHIBIT A

Town of James Island
Planning and Zoning Budget FY 2025-2026

Line Item	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Budgeted 2024-2025	Through Feb 67% 2024-2025	EOY 2024-2025 Estimate	Proposed Budget for 2025-2026
Advertising	\$809	\$838	\$448	\$1,500	\$200	\$1,500	\$1,000
Arborist Reports							\$10,000
Postage							\$400
Equipment / Software	\$2,412	\$4,558	\$2,214	\$4,800	\$1,196	\$1,500	\$1,000
Memberships							\$400
Professional Services (P&Z)							\$15,000
Public Outreach							\$2,500
Supplies (P&Z)	\$190	\$332	\$147	\$700	\$324	\$700	\$400
Planning Commission	\$750	\$450	\$1,012	\$3,800	\$550	\$732	\$5,000
Board of Zoning Appeals	\$1,655	\$2,276	\$563	\$3,800	\$5,046	\$6,711	\$3,000
	\$5,816	\$8,454	\$4,384	\$14,600	\$7,316	\$11,143	\$38,700

Emergency Response / CERT Budget FY 2025-2026

Line Item	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Budgeted 2024-2025	Through Feb 67% 2024-2025	EOY 2024-2025 Estimate	Proposed Budget for 2025-2026
Emergency Activations	\$9,287	\$49,329	\$18,766	\$20,000	\$13,750	\$18,000	\$30,000
Equipment / Software							\$1,000
Generator Maintenance	\$3,384	\$1,846	\$1,911	\$2,000	\$0	\$2,000	\$2,500
Mobile Devices	\$3,570	\$1,480	\$1,412	\$1,500	\$901	\$1,198	\$1,500
Public Outreach	\$273	\$0	\$0	\$200	\$0	\$200	\$500
Radio Contract	\$1,368	\$3,192	\$3,990	\$3,200	\$1,596	\$3,200	\$3,200
Response Supply Kits							\$1,620
Supplies							\$10,000
PPE for Town							\$4,500
Training							\$2,500
	\$17,882	\$55,847	\$26,079	\$26,900	\$16,247	\$24,598	\$57,320

EXHIBIT A

Town of James Island

Facilities, Parks, & Equipment Budget FY 2025-2026

Line Item	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Budgeted 2024-2025	Through Feb 67% 2024-2025	EOY 2024-2025 Estimate	Proposed Budget for 2025-2026
Equipment / Non-Capital Fixtures	\$137	\$1,399	\$1,673	\$4,000	\$9,035	\$9,035	\$3,000
Facilities Maintenance	\$6,444	\$17,286	\$21,393	\$31,000	\$29,412	\$31,000	\$25,000
Non-Capital Facility Upgrades / Projects							\$2,000
Janitorial	\$9,359	\$14,850	\$14,927	\$15,000	\$14,349	\$19,084	\$20,000
Rent				\$0	\$270	\$540	\$1,100
Rental Deposit Returns							\$0
Security Monitoring	\$4,160	\$1,151	\$1,186	\$1,500	\$2,552	\$3,394	\$3,400
Street Lights	\$152,868	\$148,403	\$139,753	\$145,000	\$98,817	\$131,427	\$135,000
Utilities	\$34,555	\$28,366	\$23,301	\$27,000	\$20,049	\$26,665	\$28,000
Vehicle Maintenance	\$7,422	\$6,308	\$5,908	\$12,000	\$11,251	\$12,000	\$18,000
Vehicle Fuel							\$6,500
Dog Station Maintenance							\$18,000
Brantley Park Maint (non HTAX)	\$800	\$1,700	\$3,566	\$2,400	\$121	\$121	\$2,000
Dock Street Maint (non HTAX)							\$10,000
Pinckney Park Maint (non HTAX)	\$19,809	\$9,113	\$16,849	\$20,000	\$16,816	\$20,000	\$30,000
Hillman Maint (non HTAX)							\$10,000
Mill Point Maint (non HTAX)							\$50,000
	\$235,554	\$228,576	\$228,556	\$257,900	\$202,672	\$253,266	\$362,000

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

Line Item	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Budgeted 2024-2025	Through Feb 67% 2024-2025	EOY 2024-2025 Estimate	Proposed Budget for 2025-2026
Initial Balance	\$1,392	\$9,488	\$90,376	\$163,614	\$163,614	\$163,614	\$165,789
Tree Mitigation Revenue	\$8,096	\$85,600	\$96,488	\$500	\$2,175	\$2,175	\$2,500
Transfer out to GF							\$86,000
Tree Maintenance							\$10,000
Tree Planting	\$0	\$4,712	\$23,250	\$1,200	\$0	\$0	\$1,200
Ending Balance	\$9,488	\$90,376	\$163,614	\$162,914	\$165,789	\$165,789	\$71,089

EXHIBIT A

Town of James Island
Community Services Budget FY 2025-2026

Line Item	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Budgeted 2024-2025	Through Feb 67% 2024-2025	EOY 2024-2025 Estimate	Proposed Budget for 2025-2026
Repair Care Program	\$13,300	\$25,137	\$33,471	\$40,000	\$1,650	\$15,000	\$40,000
Drainage Council			\$0	\$500	\$0	\$500	\$500
History Commission	\$1,884	\$1,565	\$433	\$17,000	\$12,765	\$16,000	\$6,000
Neighborhood Council	\$45	\$2,775	\$1,573	\$2,800	\$182	\$2,800	\$2,800
Business Development Council			\$0	\$500	\$0	\$500	\$500
James Island Pride	\$1,902	\$2,688	\$327	\$5,000	\$566	\$5,000	\$6,000
Helping Hands	\$518	\$247	\$722	\$1,500	\$631	\$1,500	\$2,000
Tree Council	\$2,067		\$2,859	\$5,000	\$1,049	\$5,000	\$5,000
Community Tutoring Programs		\$9,850	\$1,570	\$12,000	\$1,814	\$12,000	\$5,000
Community Service Contributions	\$31,000	\$31,905	\$31,100	\$50,000	\$38,949	\$38,949	\$40,000
Special Events	\$939	\$1,994	\$1,677	\$2,000	\$52	\$2,000	\$2,000
Youth Sports Program	\$12,325	\$7,915	\$12,291	\$12,000	\$0	\$12,000	\$12,200
	\$63,980	\$84,076	\$86,023	\$148,300	\$57,658	\$111,249	\$122,000

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

Line Item	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Budgeted 2024-2025	Through Feb 67% 2024-2025	EOY 2024-2025 Estimate	Proposed Budget for 2025-2026
ISP Salaries	\$183,349	\$225,982	\$231,530	\$270,967	\$213,121	\$283,451	\$361,290
ISP Benefits, Taxes & Fees	\$50,752	\$64,326	\$66,673	\$78,282	\$61,282	\$81,505	\$104,377
ISP Programs & Supplies	\$15,597	\$14,129	\$12,512	\$46,575	\$9,141	\$12,158	\$20,000
ISP - Dedicated Officer	\$70,587	\$65,317	\$65,407	\$86,254	\$19,291	\$25,657	\$115,005
	\$320,285	\$369,754	\$376,122	\$482,078	\$302,835	\$402,771	\$600,672

25% transfer from HTAX \$150,000

EXHIBIT A

Town of James Island

Capital Projects Budget FY 2025-2026

Line Item	Actual	Actual	Actual	Budgeted	Through Feb	EOY 2024-2025	Proposed Budget for 2025-2026	Future					Total 5-Year CIP	
	2021-2022	2022-2023	2023-2024	2024-2025	67% 2024-2025	Estimate		2026-2027	2027-2028	2028-2029	2029-2030	2030-2031		
INFRASTRUCTURE														
1129 Hillman		\$268,182					\$0						\$0	
Hillman Street Property		\$226,998											\$0	
Dills Bluff Sidewalk, Phase III - Seaside to Condon/Winborn	\$27,056	\$30,906	\$180,622										\$0	
Dills Bluff Sidewalk, Phase IV - Winborn to HBVR			\$953						\$223,000	\$275,000			\$498,000	
Lighthouse Point Sidewalk and Drainage, Phase I	\$55,000												\$0	
Regatta Road Sidewalk	\$2,393	\$2,501		\$125,000	\$105,288	\$105,288							\$0	
Seaside Lane Sidewalk			\$566										\$0	
Town Hall Sidewalk Completion to Camp	\$32,885												\$0	
Traffic Calming Projects	\$142	\$16,788	\$82,601	\$30,000	\$22,204	\$22,204		\$0		\$10,000	\$15,000	\$15,000	\$55,000	
Camp Road Sidewalk Completion at Oyster Point	\$27,000												\$0	
Nabors Phase I	\$18,100	\$7,400		\$235,000		\$0		\$0	\$235,000				\$235,000	
Honey Hill Road Paving				\$58,800	\$7,088	\$7,088		\$58,800	CTC commitment stalled at survey stage, but committed				\$0	
Town Hall Solar Panels	\$31,785	\$52,975											\$0	
Other Capital Improvement Projects										\$20,000	\$20,000	\$50,000	\$190,000	
RIA Sewer Project (Connections)				\$1,000,000		\$0		\$0	Project complete June 2026	\$1,000,000			\$1,000,000	
Additional Sewer Connections				\$500,000		\$0	\$0	Project complete June 2026	\$500,000					
Septic Tank Testing	\$2,400	\$36,350	\$15,050	\$10,000		\$0	\$0					\$0		
James Island Creek Sewer Infrastructure Match	\$50,000			\$444,000	\$213,957	\$444,000	assuming this is paid - 2025					\$0		
TOTAL Infrastructure:	\$246,761	\$642,100	\$279,792	\$2,402,800	\$348,537	\$578,580	\$58,800		\$1,978,000	\$305,000	\$65,000	\$65,000	\$65,000	\$1,978,000
DRAINAGE PROJECTS														
Lighthouse Point Sidewalk and Drainage, Phase I	\$55,000	\$55,000					\$0						\$0	
Greenhill / Honey Hill Drainage Phase I-II	\$63,083	\$7,044	\$242,645					this is the paving project above					\$0	
Oceanview-Stonepost Drainage Basin, Phases I-II	\$25,966	\$120,016	\$643,978		\$208,505	\$348,287							\$0	
Woodhaven Drainage Improvements	\$26,200		\$229,565		\$258,526	\$273,551							\$0	
Quail Run Drainage Improvements	\$22,275		\$1,062,451	\$5,000	\$23,560	\$279,000							\$0	
Hazard Mitigation Project	\$339												\$0	
Cecil Circle drainage								added	\$50,000					
James Island Creek Basin Drainage Improvements	\$109			\$15,000	\$0	\$0		\$0		\$25,000	\$25,000	\$25,000	\$25,000	\$100,000
Drainage Outflow Valve Devices								\$0		\$20,000	\$10,000			\$30,000
Highland Ave Drainage Improvements	\$159,750													\$0
Drainage Improvement Projects		\$44,253	\$24,297	\$25,000	\$11,930	\$11,930		\$15,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$125,000
TOTAL Drainage:	\$352,722	\$226,313	\$2,202,936	\$45,000	\$502,521	\$912,768		\$65,000	\$25,000	\$70,000	\$60,000	\$50,000	\$50,000	\$255,000
OTHER CAPITAL PROJECTS														
Audio Visual Upgrades		\$13,015	\$67,195	\$1,000	\$0	\$1,000		\$15,000		\$10,000				\$10,000
Public Works Capital Equipment	\$15,328	\$50,259	\$8,915	\$1,000	\$8,526	\$8,526		\$0	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000
Public Works Equipment Purchase						front office desktop	\$1,500							
Vehicle Purchase				\$50,000	\$47,399	\$47,399	\$240,000		\$10,000	\$10,000	\$10,000	\$10,000	\$40,000	
Town Hall - Second Floor							\$0	storage and usable space conversion?	\$50,000				\$50,000	
Town Hall - Shutters and Deck							\$30,000	\$50,000						
Computer upgrade/new desktop							\$23,000							
Phone system upgrade							\$11,000							
Park Capital Improvements (not paid by HTAX)							\$0						\$0	
Dock Street Park Improvements (not paid by HTAX)	\$7,500	\$533	\$24,525	\$130,000	\$15,352	\$15,352	\$100,000			\$10,000	\$10,000	\$10,000	\$10,000	\$40,000
Pinckney Park Improvements (not paid by HTAX)	\$14,339		\$0	\$10,000	\$3,543	\$10,000	\$0			\$10,000	\$10,000	\$10,000	\$10,000	\$40,000
New JIACC Construction (not paid by HTAX)							\$294,430			\$10,000	\$10,000	\$10,000	\$10,000	\$30,000
New JIACC (Town Match for ATAX Funding)							\$21,000							
Mill Point Park Improvements (not paid by HTAX)						start with HTAX if possible	\$100,000			\$10,000	\$10,000	\$10,000	\$10,000	\$40,000
Land Acquisition (non-park not paid by HTAX)			\$615,000	\$370,000	\$63,067	\$63,067	\$400,000			\$20,000	\$20,000	\$20,000	\$20,000	\$80,000
License Plate Recognition Camera - HBVR	\$27,186													\$0
TOTAL Other Capital Projects:	\$64,353	\$63,807	\$715,635	\$562,000	\$137,887	\$145,344	\$1,235,930	\$115,000	\$65,000	\$75,000	\$75,000	\$75,000	\$75,000	\$355,000
TOTAL CAPITAL PROJECTS:	\$663,836	\$932,220	\$3,198,363	\$3,009,800	\$988,945	\$1,636,692	\$1,359,730	\$2,118,000	\$440,000	\$200,000	\$190,000	\$190,000	\$190,000	\$2,588,000
							Committed:	\$1,958,000						

EXHIBIT A

Town of James Island
Hospitality Tax Operating (Non-Capital) Budget FY 2024-2025

Line Item	Actual	Actual	Actual	Budgeted	Through Feb	EOY 2024-2025	Proposed
	2021-2022	2022-2023	2023-2024	2024-2025	67% 2024-2025	Estimate	Budget for 2025-2026
Initial Fund Balance	\$1,463,027	\$1,936,147	\$2,279,174	\$2,741,945	\$2,741,945	\$2,741,945	\$3,136,980
Hospitality Tax Revenue	\$700,953	\$673,442	\$789,613	\$680,000	\$459,237	\$719,490	\$715,000
Hospitality Expenses							
The Town Market	\$169	\$1,669	\$3,574	\$6,000	\$6,775	\$9,011	\$10,000
Guide to Historic James Island		\$4,523	\$0	\$1,000	\$0	\$0	\$1,000
ReThink Folly Rd - Staff Cost-Sharing	\$31,149	\$18,009	\$71	\$18,000	\$12	\$12	\$1,000
Santee St. Public Parking Lot	\$29,400	\$30,600	\$34,400	\$34,000	\$21,500	\$31,500	\$32,000
Holiday Decorations	\$1,042	\$13,699		\$2,000	\$2,848	\$2,848	\$3,000
James Island Arts & Cultural Center Operations	\$106,038	\$140,600	\$151,771	\$170,000	\$36,933	\$36,933	-
James Island Arts & Cultural Center Programs & Events			\$3,820	\$15,000	\$9,240	\$9,240	-
Promotional Grants	\$7,000	\$9,000	\$10,250	\$10,000	\$650	\$10,000	\$5,000
Dues and Subscriptions							\$5,000
Camp and Folly Landscaping Maintenance	\$5,790	\$8,775	\$3,325	\$5,000	\$2,650	\$2,650	\$3,000
Community Events	\$4,091	\$3,111	\$5,939	\$6,000	\$3,279	\$5,939	\$6,000
Entrepreneur and Small Business Support		\$25,500	\$0	\$0	\$0	\$0	\$0
TOTAL Operating Expenses:	\$184,679	\$255,486	\$213,150	\$267,000	\$83,887	\$108,133	\$66,000
Public Safety of Tourism Areas (TRANSFER TO GF)	\$85,545	\$123,437	\$110,217	\$166,243	\$27,937	\$166,243	\$150,000
Other Transfer	(\$90,979)			\$0	\$0	\$0	\$0
Transfer Out to HTAX Capital	\$339,993	(\$206,987)	(\$21,175)	\$0	\$50,079	\$50,079	\$3,181,746
TOTAL Transfers:	\$334,559	(\$83,550)	\$89,042	\$166,243	\$78,016	\$216,322	\$3,331,746
Ending Restricted Balance	\$1,690,431	\$2,279,174	\$2,741,945	\$2,988,702	\$3,039,279	\$3,136,980	\$454,234

Hospitality Tax Capital Projects FY 2024-2025

Line Item	Actual	Actual	Actual	Budgeted	Through Feb	EOY 2024-2025	Proposed
	2021-2022	2022-2023	2023-2024	2024-2025	67% 2024-2025	Estimate	Budget for 2025-2026
Bus Shelters/Bench on Folly Road				\$25,000	\$0	\$0	\$0
Wayfinding Signage		\$3,800			\$0	\$0	\$0
Camp and Folly -- Signage/Flags				\$35,000	\$0	\$35,000	\$0
Camp / Folly Landscaping	\$30,000				\$0	\$0	\$0
Rethink Folly Road - Phase I	\$28			\$400,000	\$0	\$0	\$400,000
Rethink Folly Road - Phase II-III					\$0	\$0	\$0
Folly Road Beautification	\$1,657		\$3,670	\$5,000	\$0	\$0	\$10,000
Folly Road Multi-Use Path, Wilton to Ft. Johnson				\$42,000	\$0	\$0	\$0
James Island Arts and Cultural Center	\$122,789	\$13,839	\$3,598	\$150,000	\$20,966	\$20,966	-
James Island Arts and Cultural Center Solar Panels	\$24,446	\$54,629			\$0	\$0	-
Land Acquisition (for uses allowed by HTAX)							\$661,176
James Island Arts and Community Center (NEW)						split with ATAX	\$1,705,570
Other Tourism-Related Projects			\$2,000	\$50,000	\$3,350	\$3,350	\$5,000
Dock Street Park Improvements (HTAX share)						site prep or buildings	\$150,000
Pinckney Park Improvements (HTAX share)	\$418			\$12,500	\$8,185	\$8,185	site prep or buildings
Hillman Improvements (HTAX share)						site prep or buildings	
Mill Point Park Improvements (HTAX share)						site prep or buildings	\$250,000
Other Park Projects (HTAX share)	\$113,027	\$13,033	\$16,675	\$20,000	\$14,730	\$14,730	such as Brantley
			\$25,943	\$739,500	\$47,231	\$82,231	\$3,181,746
Ending Budgeted Balance:							\$454,234

Future					Total
2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	5-Year CIP
\$25,000					\$25,000
					\$0
					\$0
					\$0
\$0					\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$42,000					\$42,000
\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$750,000
					\$0
\$661,176	\$667,176	\$667,176			\$1,000,000
\$1,000,000					\$0
					\$0
					\$0
\$0					\$0
					\$0
\$1,878,176	\$817,176	\$817,176	\$150,000	\$150,000	\$1,817,000

EXHIBIT A

Town of James Island

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

Line Item	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Budgeted 2024-2025	Through Feb 67% 2024-2025	EOY 2024-2025 Estimate	Proposed Budget for 2025-2026
Initial Balance	\$118,910	\$301,190	\$597,991	\$697,792	\$480,826	\$480,826	\$665,747
Stormwater Revenue	\$182,280	\$298,976	\$323,883	\$305,088	\$294,647	\$294,647	\$305,088
Interest			\$42,987	\$26,000	\$0	\$26,000	\$26,000
Stormwater Expense		\$2,175	\$194,734	\$771,965	\$135,726	\$135,726	\$596,835
Transfer Out to Capital Projects						Co assumes we'll use it all vac-truck share	\$400,000
Ending Balance	\$301,190	\$597,991	\$770,126	\$256,915	\$639,747	\$665,747	\$0

6610.29 march bills

ATAX Budget FY 2025-2026

Line Item	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Budgeted 2024-2025	Through Feb 67% 2024-2025	EOY 2024-2025 Estimate	Proposed Budget for 2025-2026
Initial Balance	\$0	\$12,809	\$41,482	\$24,895	\$24,895	\$24,895	\$34,824
ATAX Revenues	\$71,598	\$73,765	\$67,823	\$75,000	\$54,197	\$72,082	\$75,000
Operating Expense	\$59,367	\$45,092	\$84,410	\$42,350	\$0	\$27,500	\$94,430
Change in Fund Balance:	\$12,231	\$28,673	(\$16,587)	\$32,650	\$54,197	\$44,582	(\$19,430)
Ending RESTRICTED Balance	\$12,809	\$41,482	\$24,895	\$57,545	\$79,092	\$69,477	\$15,394