

Town of James Island

revised - 4-20-2026

Exhibit "A - Proposed 2027 Budget"

General Fund SUMMARY FY 2026-2027

REVENUES	Budget AS AMENDED 2025-2026	EOFY Estimate 2025-2026	notes	Proposed BUDGET 2026-2027
Operating Revenues	\$4,610,977	\$4,668,612		5,543,062
Transfer in from HTAX	\$150,000	\$150,000		\$150,000
Transfer in from Co. ATAX	\$10,430	\$10,430		\$0
Transfer in from State ATAX	\$84,000	\$84,000		\$0
Transfer in from Reserves	\$0	\$0		\$0
Total Revenue:	\$4,855,407	\$4,913,042		\$5,693,062

EXPENDITURES	Budget AS AMENDED 2025-2026	EOFY Estimate 2025-2026	notes	Proposed BUDGET 2026-2027
Administration	\$1,818,659	\$1,753,564		\$1,901,522
Elected Officials	\$200,000	\$171,500		\$197,100
Public Works	\$246,600	\$306,516		\$400,400
Code Enforcement	\$9,200	\$9,200		\$30,700
Planning, Zoning, and Permitting	\$58,700	\$57,700		\$53,800
Emergency Response / CERT	\$58,519	\$58,519		\$57,600
Facilities, Parks, & Equipment	\$422,580	\$387,246		\$424,250
Tree Mitigation Fund	\$11,200	\$0		\$11,200
Community Services	\$130,655	\$243,101	\$78k to WakeUp	\$187,700
Island Sheriff's Patrol	\$651,005	\$727,000		\$734,000
General Fund Capital Projects	\$1,048,778	\$717,075		\$1,688,843
Total Expenses:	\$4,655,896	\$4,431,421		\$5,687,115
GENERAL FUND REVENUES LESS EXPENSES:				\$5,947

HOSPITALITY TAX	Budget AS AMENDED 2025-2026	EOFY Estimate 2025-2026	Proposed BUDGET 2026-2027
Revenue	\$715,000	\$750,000	\$800,000
Operating Expenses	\$61,145	\$75,106	\$58,500
Public Safety of Tourism Areas	\$150,000	\$150,000	\$150,000
HTAX Capital Projects	\$3,701,176	\$696,176	\$3,661,176
TOTAL EXPENSES:	\$3,912,321	\$921,282	\$3,869,676
Ending BALANCE of HTAX Fund	(\$60,341)	\$3,075,543	\$5,867

Stormwater Fund (County)	Budget AS AMENDED 2025-2026	EOFY Estimate 2025-2026	Proposed BUDGET 2026-2027
Revenue	\$331,088	\$331,088	\$320,000
Operating Expenses	\$996,835	\$200,000	\$1,198,637
Ending BALANCE of Stormwater Fund	\$0	\$878,637	\$0

ACCOMODATIONS TAX	Budget AS AMENDED 2025-2026	EOFY Estimate 2025-2026	Proposed BUDGET 2026-2027
Revenue	\$75,000	\$75,000	\$75,000
Operating Expenses	\$66,930	\$1,000	\$118,215
Transfer to GF	\$27,500	\$27,500	\$27,500
Ending BALANCE of ATAX Fund	\$15,394	\$70,715	\$0

Town of James Island
Revenue Budget FY 2026-2027

Exhibit "A - Proposed 2027 Budget"

Account	Line Item	History			Budget			Proposed BUDGET 2026-2027
		Actual 2023-2024	Actual 2024-2025	Through March 26 2025-2026	AS AMENDED 2025-2026	EOFY 2025-2026 Estimate	notes	
	Brokers and Insurance Tax	\$1,005,001	\$1,109,992	<u>\$168,650</u>	\$750,000	<u>\$920,000</u>		<u>\$1,000,000</u>
40011	Brokers Tax Program (BTP)			\$163,718		\$170,000		\$175,000
40012	Insurance Tax Program (ITP)			\$4,932		\$750,000		\$825,000
40015	Building Permit Fees	\$16,733	\$15,637	\$15,686	\$15,000	\$18,000		\$18,000
40020	Business License Fees	\$552,409	\$385,909	\$326,076	\$480,000	\$480,000		\$480,000
40025	Contributions/Donations/Com Programs	\$25	\$150	\$570	\$0	\$8,000		\$20,000
40050	Facility Rentals	\$6,214	\$6,031	\$11,475	\$7,500	\$14,000		\$13,000
40060	Filing Fees	\$1,780	\$0	\$400	\$400	\$400		\$0
40070	Franchise Fees	\$413,176	\$285,183	\$86,786	\$320,000	\$320,000		\$325,000
40080	Interest	\$78,888	\$238,516	\$214,656	\$250,000	\$280,000		\$250,000
40090	Alcohol Licenses	\$6,250	\$6,150	\$3,960	\$6,000	\$6,000		\$6,000
40100	Local Assessment Fee	\$4,150	\$6,015	\$8,279	\$6,100	\$8,279		\$9,000
	LOST Total			<u>\$1,557,425</u>				<u>\$2,080,000</u>
40112	LOST Property Credit Fund	\$1,071,937	\$1,345,339	\$1,064,171	\$1,330,000	\$1,330,000		\$1,420,000
40114	LOST Revenue Fund	\$479,012	\$792,116	\$493,254	\$605,000	\$605,000		\$660,000
40120	Miscellaneous Income	\$54	\$20,776	\$20,511	\$1,500	\$2,000		\$2,000
	Planning & Zoning Fees	\$17,071	\$31,957	<u>\$25,546</u>	\$26,000	\$32,000		\$35,000
40202	Accessory Structure			\$0				
40204	BNB			\$188				
40206	BZA			\$1,250				
40208	Clearing & Grubbing			\$50				
40209	Commercial Zoning Permit			\$1,645				
40210	Demolition			\$0				
40212	Exempt Plat			\$0				
40214	Home Occupation			\$995				
40216	Residential Zoning Permit			\$16,860				
40218	Rezoning Application			\$340				
40220	Sign Permits			\$200				
40222	Site Plan Reviews			\$0				
40224	Special Events			\$25				
40226	Temporary Zoning/Firework/Tree Stand			\$758				
40228	Tree Permits			\$2,825				
40230	Subdivision Application			\$410				
40250	Stormwater Fee Reimbursements from County SW Fund	\$25,914	\$132,219	\$129,093	\$400,000	\$150,000		\$246,000
40300	State Aid to Subdivisions (LGF)	\$214,413	\$300,135	\$236,390	\$315,000	\$315,000		\$330,762
40310	Telecommunications Tax Program (TTP)	\$11,056	\$10,310	\$9,171	\$14,000	\$12,000		\$10,000
40315	Town Market Vendor Payments		\$6,013	\$7,421	\$5,500	\$9,800		\$9,800
40320	Homestead Exemption Receipts	\$0	\$46,147	\$46,285	\$46,285	\$46,285		\$46,000
40500	Grants	\$1,019,893	\$12,000	\$84,348	\$5,192	\$84,348	legislative funds	\$635,000
41010	State ATAX transfer - 25k		\$25,000	\$0	\$25,000	\$25,000		\$25,000
41015	State ATAX - additional %		\$2,500	\$0	\$2,500	\$2,500		\$2,500
41020	Transfer In from HTAX for Public Safety of Tourism Areas			\$0	\$150,000	\$150,000		\$150,000
41025	Transfer in from State ATAX for New JIACC			\$0	\$84,000	\$84,000		\$0
41030	Transfer in from County ATAX for New JIACC			\$0	\$10,430	\$10,430		\$0
		\$4,923,976	\$4,778,094	<u>\$2,952,728</u>	\$4,855,407	\$4,913,042		5,693,062

Town of James Island
Administration Budget FY 2026-2027

Exhibit "A - Proposed 2027 Budget"

Account	Line Item	History			Budget			Proposed BUDGET 2026-2027
		Actual 2023-2024	Actual 2024-2025	Through March 26 2025-2026	AS AMENDED 2025-2026	EOFY 2025-2026 Estimate	notes	
51001	Salaries	\$846,966	\$814,949	\$517,721	\$850,000	\$850,000		\$900,000
51005	Benefits, Taxes & Fees	\$335,976	\$336,077	\$210,113	\$450,000	\$350,000		\$362,272
51010	Advertising	\$5,054	\$2,390	\$313	\$3,000	\$3,000		\$3,000
51012	Audit	\$12,500	\$13,500	\$14,500	\$13,500	\$14,500		\$16,000
51016	Bank charges	\$115	\$868	\$693	\$700	\$1,100		\$1,100
51017	Bank charges - CC	\$1,822	\$231	\$0	\$300	\$0		\$0
51020	Codification	\$1,503	\$1,932	\$1,606	\$1,000	\$4,000		\$2,500
51025	Copier	\$3,556	\$4,861	\$2,823	\$4,500	\$4,500		\$4,500
51030	Dues, Memberships, and Subscriptions	\$1,189	\$1,528	\$1,195	\$8,400	\$2,000		\$2,500
51035	MASC Membership	\$5,347	\$5,347	\$5,347		\$5,400		\$5,400
51037	Business License Contract Fees	\$0	\$18,868	\$934		\$934		\$500
51040	Election Expenses	\$10,676	\$0	\$18,185	\$10,000	\$18,185		\$0
51050	Employees			\$5,857				\$13,650
51051	Employee Appreciation	\$1,349	\$3,242	\$3,656	\$2,800	\$5,000		\$5,000
51052	Employee Screening	\$355	\$755	\$388	\$380	\$380		\$150
51053	Employee Training & Travel	\$8,143	\$1,745	\$662	\$5,500	\$2,500		\$5,500
51055	Employee Uniforms	\$1,630	\$2,381	\$1,151	\$3,000	\$2,500		\$3,000
51060	Equipment, Software, Maintenance	\$0	\$897	\$392	\$1,500	\$1,500		\$5,000
51070	Grant Writing Services	\$0	\$0	\$1,299	\$1,299	\$1,299		\$0
51080	Information Services	\$114,330	\$115,044	\$94,376	\$131,680	\$140,000		\$140,000
51090	Insurance	\$73,424	\$101,700	\$48,934	\$95,000	\$90,000	add markers, AaCC	\$105,000
51110	Legal Services	\$125,008	\$381,148	\$159,853	\$180,000	\$215,000		\$300,000
51115	Legal Settlement	\$75,745	\$50,000	\$0	\$0	\$0		\$0
51120	Miscellaneous			\$440		\$500		\$500
51130	Mileage Reimbursement	\$195	\$1,522	\$0	\$600	\$600		\$600
51150	Postage	\$2,797	\$7,638	\$6,673	\$19,500	\$15,000		\$15,000
51160	Professional Services		\$0	\$15,632	\$20,000	\$20,000		\$12,000
51200	Supplies	\$6,092	\$9,693	\$9,666	\$10,000	\$12,000		\$12,000
		\$1,639,615	\$1,882,550	\$1,116,552	\$1,818,659	\$1,753,564		\$1,901,522

Elected Officials Budget FY 2026-2027

Account	Line Item	History			Budget			Proposed BUDGET 2026-2027
		Actual 2023-2024	Actual 2024-2025	Through March 26 2025-2026	AS AMENDED 2025-2026	EOFY 2025-2026 Estimate	notes	
52001	Salaries	\$61,923	\$70,000	\$54,423	\$78,500	\$78,500		\$87,000
52005	Benefits, Taxes & Fees	\$70,442	\$76,735	\$60,271	\$117,000	\$84,000		\$100,100
52030	Council Expenses	\$1,078	\$952	\$3,344	\$2,000	\$5,000		\$5,000
52040	Mayor Expense	\$901	\$318	\$897	\$2,000	\$2,000		\$2,000
52053	Training			\$1,604	\$500	\$2,000		\$3,000
		\$134,344	\$148,005	\$120,539	\$200,000	\$171,500		\$197,100

Town of James Island
Public Works Budget FY 2026-2027

Exhibit "A - Proposed 2027 Budget"

Account	Line Item	History			Budget			Proposed BUDGET 2026-2027
		Actual 2023-2024	Actual 2024-2025	Through March 26 2025-2026	AS AMENDED 2025-2026	EOFY 2025-2026 Estimate	notes	
53030	Dues, Memberships, and Subscriptions (PW)	\$0	\$0	\$435	\$800	\$800		\$800
53060	Equipment / Software (PW)	\$0	\$0	\$87	\$4,000	\$4,000		\$4,000
53070	Groundskeeping	\$64,211	\$44,276	\$50,472	\$80,000	\$80,000		\$80,000
53130	Mileage Reimbursement (PW)			\$182	\$0	\$500		\$0
53160	Professional Services (PW)	\$1,650	\$23,325	\$990	\$10,000	\$8,000		\$10,000
53162	Engineering Services		\$6,270	\$16,184	\$20,000	\$22,000		\$20,000
53170	Projects PW (non-capital)	\$31,927	\$118,454	\$11,150	\$35,000	\$30,000		\$25,000
53175	Stormwater Exp Sent for County Reimburse			\$121,690	\$85,000	\$146,690	reimbursable	\$246,000
53176	Stormwater Fees Paid for Town Properties			\$726		\$726		\$800
53180	Public Outreach	\$0	\$750	\$0	\$300	\$300		\$300
53190	Signage	\$5,769	\$12,604	\$7,296	\$7,000	\$9,000		\$9,000
53200	Supplies (PW)	\$11,283	\$5,247	\$2,867	\$4,500	\$4,500		\$4,500
		\$139,850	\$225,925	\$212,079	\$246,600	\$306,516		\$400,400

Code Enforcement (Zoning/Livability) Budget FY 2026-2027

Account	Line Item	History			Budget			Proposed BUDGET 2026-2027
		Actual 2023-2024	Actual 2024-2025	Through March 26 2025-2026	AS AMENDED 2025-2026	EOFY 2025-2026 Estimate	notes	
54010	Animal Issues	\$0	\$700	\$0	\$2,000	\$2,000		\$2,000
54015	Crime Watch Materials			\$0		\$0		\$1,000
54030	Dues, Memberships, and Subscriptions (CE)	\$0	\$0	\$30	\$200	\$200		\$200
54053	Employee Training (CE)	\$0	\$178	\$45	\$500	\$500		\$1,000
54060	Equipment / Software (CE)	\$960	\$0	\$0	\$500	\$500		\$500
54065	Inoperable Vehicle Towing	\$0	\$0	\$0	\$1,500	\$1,500		\$1,500
54070	Overgrown Lot Clearing / Debris	\$725	\$0	\$0	\$4,000	\$4,000		\$15,000
54075	Debris removal leins			\$0				\$5,000
54160	Professional Services (CE)			\$0				\$2,000
54190	Signage - Wayfinding			\$0				\$2,000
54200	Supplies (CE)	\$795	\$338	\$190	\$500	\$500		\$500
54300	Unsafe Buildings Demolition							
		\$2,480	\$1,216	\$265	\$9,200	\$9,200		\$30,700

Town of James Island

Exhibit "A - Proposed 2027 Budget"

Planning, Zoning, and Permitting Budget FY 2026-2027

Account	Line Item	History			Budget			Proposed BUDGET 2026-2027
		Actual 2023-2024	Actual 2024-2025	Through March 26 2025-2026	AS AMENDED 2025-2026	EOFY 2025-2026 Estimate	notes	
55010	Advertising	\$448	\$493	\$926	\$1,000	\$2,000		\$1,000
55020	Arborist Reports		\$2,800	\$8,300	\$10,000	\$11,000		\$10,000
55030	Dues, Memberships, and Subscriptions (PZP)	\$0	\$0	\$0	\$400	\$400		\$1,000
55060	Equipment / Software (PZP)	\$2,214	\$3,707	\$1,594	\$1,000	\$2,000		\$2,200
55150	Postage (PZP)	\$0	\$0	\$0	\$400	\$400		\$400
55160	Professional Services (PZP)			\$17,681	\$35,000	\$35,000	comp plan	\$30,000
55180	Public Outreach (PZP)			\$1,298	\$2,500	\$2,000		\$2,000
55200	Supplies (PZP)	\$147	\$41	\$0	\$400	\$400		\$200
55400	Planning Commission	\$1,012	\$750	\$700	\$5,000	\$2,500		\$4,000
55500	Board of Zoning Appeals	\$563	\$4,502	\$300	\$3,000	\$2,000		\$3,000
		\$4,384	\$12,293	\$30,799	\$58,700	\$57,700		\$53,800

Emergency Response / CERT Budget FY 2026-2027

Account	Line Item	History			Budget			Proposed BUDGET 2026-2027
		Actual 2023-2024	Actual 2024-2025	Through March 26 2024-2025	AS AMENDED 2025-2026	EOFY 2025-2026 Estimate	notes	
56053	Employee Training and Travel (ESC)			\$0	\$2,500	\$500		\$1,500
56060	Equipment / Software (ESC)			\$0	\$1,000	\$500		\$500
56062	Radio Contract	\$3,990		\$3,507	\$3,400	\$4,500		\$4,500
56065	Mobile Devices	\$1,412		\$2,016	\$1,500	\$2,700		\$2,700
56070	Generator Maintenance	\$1,911	\$1,707	\$429	\$2,500	\$2,500		\$2,500
56180	Public Outreach		\$0	\$0	\$500	\$500		\$500
56200	Supplies (ESC)			\$580	\$10,000	\$10,000		\$8,500
56220	PPE for Town			\$182	\$4,500	\$2,500		\$3,500
56240	Response Supply Kits			\$0	\$1,620	\$850		\$1,200
56300	MISC - Emergency Management			\$843	\$843	\$843		\$500
56310	Meals			\$156	\$156	\$156		\$500
56320	Accomodations			\$0				\$1,000
56330	Fuel/Mileage			\$0				\$200
56350	Other			\$0				
56500	Emergency Activations	\$18,766	\$21,585	\$11,315	\$30,000	\$30,000		\$30,000
		\$26,079	\$23,292	\$19,028	\$58,519	\$55,549		\$57,600

Town of James Island

Exhibit "A - Proposed 2027 Budget"

Facilities, Parks, & Equipment Budget FY 2026-2027

Account	Line Item	History			Budget			Proposed BUDGET 2026-2027
		Actual 2023-2024	Actual 2024-2025	Through March 26 2025-2026	AS AMENDED 2025-2026	EOFY 2025-2026 Estimate	notes	
57060	Equipment / Non-Capital Fixtures	\$1,399	\$12,024	\$2,534	\$3,000	\$4,000		\$3,000
57070	Facility Rental Deposit Returns			\$4,650	\$1,000	\$6,000		\$6,000
57080	Facilities Maintenance	\$17,286	\$34,373	\$23,067	\$25,000	\$36,000		\$40,000
57100	Facility Upgrades / Const (non-cap)			\$2,808	\$4,000	\$4,000		\$4,000
57120	Fire Safety / First Aid / AED			\$2,029	\$1,330	\$2,029		\$2,000
57150	Janitorial	\$14,850	\$22,621	\$14,850	\$21,500	\$19,800		\$21,500
57160	Rent - Storage Unit			\$1,344	\$1,750	\$1,917		\$1,750
57170	Security Monitoring	\$1,151	\$8,002	\$1,336	\$4,000	\$2,500		\$4,000
57180	Street Lights	\$148,403	\$214,119	\$143,134	\$180,000	\$191,000		\$195,000
57190	Utilities	\$28,366	\$28,786	\$21,497	\$35,000	\$35,000		\$40,000
57200	Supplies - (FPE)			\$6,393	\$1,500	\$8,000		\$7,000
57250	Vehicle and Equipment Fuel			\$2,514	\$6,500	\$4,000		\$4,000
57260	Vehicle and Equipment Maintenance	\$6,308	\$13,908	\$14,748	\$18,000	\$18,000		\$12,000
57300	Non-HTAX Maintenance			\$21,104				
57310	Dog Station Maintenance		\$94	\$571	\$18,000	\$10,000		\$18,000
57320	Brantley Park Maint (non HTAX)	\$1,700		\$0	\$2,000	\$0		\$500
57330	Dock Street Maint (non HTAX)			\$11,170	\$10,000	\$15,000		\$15,000
57340	Hillman Maint (non HTAX)			\$0	\$10,000	\$0		\$500
57350	Mill Point Maint (non HTAX)			\$3,798	\$50,000	\$15,000		\$25,000
57360	Pinckney Park Maint (non HTAX)	\$9,113		\$5,565	\$30,000	\$15,000		\$25,000
		\$228,576	\$407,904	\$262,008	\$422,580	\$387,246		\$424,250

Tree Fund Budget (Non-General Fund) FY 2026-2027

Account	Line Item	History			Budget			Proposed BUDGET 2026-2027
		Actual 2023-2024	Actual 2024-2025	Through March 26 2025-2026	AS AMENDED 2025-2026	EOFY 2025-2026 Estimate	notes	
	Initial Balance	\$9,488	\$90,376	(\$305)	(\$9,005)	(\$305)		\$206
44000	Tree Mitigation Revenue	\$85,600	\$2,175	\$511	\$2,500	\$511		\$2,000
60010	Tree Maintenance and care		\$6,856	\$0	\$10,000	\$0		\$10,000
60020	Tree Planting	\$4,712		\$0	\$1,200	\$0		\$1,200
	Ending Balance	\$90,376	(\$305)	\$206	(\$17,705)	\$206		(\$8,994)

Town of James Island

Exhibit "A - Proposed 2027 Budget"

Community Services Budget FY 2026-2027

Account	Line Item	History			Budget			Proposed BUDGET 2026-2027
		Actual 2023-2024	Actual 2024-2025	Through March 26 2025-2026	AS AMENDED 2025-2026	EOFY 2025-2026 Estimate	notes	
58010	Business Development Council			\$0	\$500	\$500		\$500
58020	Children's Council			\$959	\$1,500	\$1,500		\$5,000
58030	Community Service Contributions	\$31,100	\$40,899	\$58,140	\$40,000	\$58,140		\$50,000
58040	Community Tutoring Programs	\$1,570	\$17,580	\$9,925	\$8,155	\$9,925		\$0
58060	Drainage Council			\$0	\$500	\$500		\$500
58070	History Commission	\$433	\$22,718	\$9,575	\$6,000	\$15,800	2 hist, 1 Sooy	\$20,000
58075	James Island Arts Council			\$0		\$500		\$6,000
58080	James Island Pride	\$327	\$2,535	\$1,120	\$6,000	\$6,000		\$6,000
58085	Helping Hands	\$722	\$2,332	\$349	\$2,000	\$2,000		\$2,000
58090	Neighborhood Council	\$1,573	\$181	\$1,620	\$2,800	\$2,800		\$5,000
58095	Parks and Gardens			\$0		\$500		\$10,000
58100	Repair Care Program	\$33,471	\$22,738	\$16,640	\$40,000	\$40,000		\$40,000
58120	Miscellaneous Community Services			\$78,236		\$78,236		\$0
58200	Special / Community Events	\$1,677	\$79	\$7,360	\$6,000	\$9,000		\$15,000
58210	Tree Council	\$2,859	\$3,757	\$1,928	\$5,000	\$5,000		\$15,000
58215	Veterans Affairs Council			\$0		\$500		\$500
58220	Youth Sports Programs with CHS	\$12,291	\$12,100	\$0	\$12,200	\$12,200		\$12,200
		\$86,023	\$124,918	\$185,852	\$130,655	\$243,101		\$187,700

Island Sheriff's Patrol Budget (Split GF & HTAX) FY 2026-2027

25% transfer from HTAX

Account	Line Item	History			Budget			Proposed BUDGET 2026-2027
		Actual 2023-2024	Actual 2024-2025	Through March 26 2025-2026	AS AMENDED 2025-2026	EOFY 2025-2026 Estimate	notes	
59001	ISP Salaries	\$231,530	\$365,090	\$347,413	\$400,000	\$463,000		\$460,000
59005	ISP Benefits, Taxes & Fees	\$66,673	\$105,302	\$100,539	\$116,000	\$134,000		\$130,000
59020	ISP Operating Costs	\$12,512	\$26,688	\$32,541	\$20,000	\$40,000		\$44,000
59100	ISP - Dedicated Officer	\$65,407	\$81,735	\$63,785	\$115,005	\$90,000		\$100,000
		\$376,122	\$578,814	\$544,278	\$651,005	\$727,000		\$734,000

Town of James Island

Exhibit "A - Proposed 2027 Budget"

Capital Projects (GF) Budget FY 2026-2027

Account	Line Item	History			Budget			Proposed BUDGET 2026-2027	Future					Total 5-Year CIP	
		Actual 2023-2024	Actual 2024-2025	Through March 26 2025-2026	AS AMENDED 2025-2026	EOFY 2025-2026 Estimate	notes		2027-2028	2028-2029	2029-2030	2030-2031	2031-2032		
ROAD / SIDEWALK INFRASTRUCTURE															
62014	Dills Bluff Sidewalk, Phase III & IV	\$181,575	\$9,568	\$1,478	\$15,000	\$15,000		\$100,000							\$1,750,000
	Dills Bluff Sidewalk, Phase IV - Winborn to HBVR					\$0		\$0							\$748,000
62030	Nabors Phase I			\$660	\$235,000	\$50,000		\$0							\$235,000
62034	Greenhill / Honey Hill Drainage /Paving Phase I-II		\$7,088	\$0	\$58,800	\$0		\$58,800							\$0
62040	Traffic Calming Projects	\$82,601	\$25,967	\$14,792	\$35,000	\$50,000		\$30,000							\$70,000
62050	Other Road / Sidewalk Capital Improvement Projects	\$0	\$0	\$0	\$0	\$0		\$5,000							\$50,000
	TOTAL Infrastructure:	\$264,742	\$154,330	\$16,930	\$343,800	\$115,000		\$193,800							\$2,853,000
DRAINAGE / SEWER PROJECTS															
62060	RIA Sewer Project (Connections)			\$0	\$0	\$0		\$700,000							\$300,000
62062	Additional Sewer Connections			\$0	\$0	\$0		\$400,000							\$100,000
62065	James Island Creek Sewer Infrastructure Expansion Match		\$213,957	\$0	\$230,043	\$0	psd bill soon?	\$230,043							\$0
62100	Oceanview-Stonepost Drainage Basin, Phases I-II	\$643,978	\$348,887												\$0
62105	Quail Run Drainage Improvements	\$1,062,451	\$279,000	\$23,018	\$23,018	\$23,018	final								\$0
62110	Woodhaven Drainage Improvements	\$229,565	\$273,551	\$23,018	\$23,018	\$23,018	final								\$0
62130	James Island Creek Basin Drainage Improvements			\$0						\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$125,000
62140	Drainage Outflow Valve Devices			\$0						\$10,000	\$10,000	\$10,000	\$0	\$0	\$30,000
62200	Other Drainage Improvement Projects	\$24,297	\$21,030	\$0	\$15,000	\$10,000		\$10,000		\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$50,000
62210	Cecil Circle drainage			\$31,584	\$35,000	\$31,584	final								\$0
62220	Bay Front drainage improvements			\$0				\$30,000	\$630,000 grant?, 20% match	\$600,000					\$600,000
	TOTAL Drainage:	\$2,217,986	\$1,136,426	\$77,620	\$326,079	\$87,620		\$1,370,043		\$1,045,000	\$45,000	\$45,000	\$35,000	\$35,000	\$805,000
OTHER CAPITAL PROJECTS															
62522	New JIACC (Town Match for ATAX Funding)			\$21,000	\$21,000	\$21,000		\$0		\$0	\$0	\$0	\$0	\$0	\$0
62600	Audio Visual Upgrades	\$67,195		\$10,950	\$15,000	\$21,900		\$10,000		\$10,000	\$10,000	\$0	\$0	\$0	\$20,000
62610	Public Works Capital Equipment	\$8,915	\$13,838	\$0	\$1,500	\$1,500		\$5,000		\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000
62620	Vehicle Purchase		\$47,665	\$76,843	\$47,399	\$106,131	max incl ISP truck upfit	\$5,000		\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$50,000
62650	Town Hall General			\$46,624		\$72,624	trim painting too	\$10,000		\$10,000	\$0	\$0	\$0	\$0	\$10,000
62655	Town Hall - Shutters and Deck			\$85,300	\$30,000	\$85,300	final	\$0		\$0	\$0	\$0	\$0	\$0	\$0
62660	Town Hall - Computer upgrade			\$0	\$23,000	\$0		\$0		\$5,000	\$5,000	\$5,000	\$0	\$0	\$15,000
62670	Town Hall - Phone system upgrade			\$0	\$11,000	\$0		\$30,000		\$0	\$0	\$0	\$0	\$0	\$0
	Park Capital Improvements (not paid by HTAX)														\$0
62710	Brantley (non HTAX eligible)			\$0	\$0	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
62720	Dock Street (non HTAX eligible)	\$24,525	\$19,594	\$2,605	\$100,000	\$75,000		\$25,000		\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$50,000
62730	Mill Point Park Improvements (non HTAX eligible)			\$5,182	\$100,000	\$75,000		\$25,000		\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$50,000
62740	Pinckney Park Improvements (non HTAX eligible)		\$9,556	\$5,950	\$0	\$6,000		\$10,000		\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$50,000
62750	Grace Triangle Park Improvements (non HTAX eligible)			\$14,520	\$30,000	\$50,000	surveys, plans, etc.	\$5,000		\$5,000	\$5,000	\$200,000	\$100,000	\$10,000	\$320,000
62800	Land Acquisition (not paid by HTAX)	\$615,000		\$0	\$0	\$0		\$0		\$10,000	\$20,000	\$20,000	\$20,000	\$20,000	\$90,000
	TOTAL Other Capital Projects:	\$715,635	\$93,128	\$268,974	\$378,899	\$514,455		\$125,000		\$85,000	\$85,000	\$270,000	\$165,000	\$75,000	\$680,000
	TOTAL CAPITAL PROJECTS:	\$3,198,363	\$1,383,884	\$363,524	\$1,048,778	\$717,075		\$1,688,843		\$1,863,000	\$925,000	\$1,090,000	\$725,000	\$135,000	\$4,338,000

Town of James Island

Hospitality Tax Operating (Non-Capital) Budget FY 2026-2027

account	Line Item	History			Budget			Proposed BUDGET 2026-2027
		Actual 2023-2024	Actual 2024-2025	Through March 26 2025-2026	AS AMENDED 2025-2026	EOFY 2025-2026 Estimate	notes	
	Initial Fund Balance	\$2,279,174	\$2,741,945	\$3,246,825	\$3,136,980	\$3,246,825		\$3,075,543
43000	Hospitality Tax Revenue	\$789,613	\$699,290	\$646,930	\$715,000	\$750,000		\$800,000
	Hospitality Expenses							
65003	Camp and Folly Roads Landscaping Maintenance	\$3,325	\$2,650	\$0	\$3,000	\$3,000		\$1,000
65005	Community Events	\$5,939	\$4,318	\$2,819	\$6,000	\$7,500	adding Poet Laureat	\$27,000
65007	Guide to Historic James Island	\$0	\$0	\$0	\$1,000	\$0		\$1,000
65012	Holiday Decorations	\$0	\$3,648	\$1,062	\$3,000	\$500		\$3,000
65015	Promotional Grants	\$10,250	\$0	\$0	\$5,000	\$0		\$1,000
65016	ReThink Folly Rd - Staff Time	\$71	\$12	\$164	\$1,000	\$500		\$500
65018	Santee St. Public Parking Lot	\$34,400	\$35,450	\$44,461	\$32,000	\$44,461		\$0
65020	Town Market (HTAX)	\$3,574	\$10,885	\$13,790	\$10,000	\$19,000		\$25,000
65030	James Island Arts & Cultural Center Operations	\$151,771	\$49,595	\$145	\$145	\$145	for now	\$0
65032	James Island Arts & Cultural Center Programs & Events	\$3,820	\$9,652	\$0	\$0	\$0	for now	\$0
	TOTAL Operating Expenses:	\$213,150	\$116,395	\$62,441	\$61,145	\$75,106		\$58,500
65300	Public Safety of Tourism Areas (TRANSFER TO GF)	\$110,217	\$27,937	\$0	\$150,000	\$150,000	transfer item	\$150,000
	Committed to HTAX Capital Projects	(\$21,175)	\$50,079	\$216,853	\$3,701,176	\$696,176	see below for projects	\$3,661,176
	TOTAL Transfers:	\$89,042	\$78,016	\$216,853	\$3,851,176	\$846,176		\$3,811,176
	Ending Restricted Balance	\$2,741,945	\$3,246,825	\$3,614,461	(\$60,341)	\$3,075,543		\$5,867

Hospitality Tax Capital Projects FY 2026-2027

account	Line Item	History			Budget			Proposed BUDGET 2026-2027
		Actual 2023-2024	Actual 2024-2025	Through March 26 2025-2026	AS AMENDED 2025-2026	EOFY 2025-2026 Estimate	notes	
65501	Bus Shelters/Bench on Folly Road							\$0
65504	Wayfinding Signage							\$0
65510	Folly Road Beautification (such as flagpoles)	\$3,670	\$21,000	\$0	\$10,000	\$10,000		\$10,000
65515	Rethink Folly Road - Phase I			\$0	\$400,000	\$0	commitment to co. soon?	\$250,000
65516	Rethink Folly Road - Phase II-III			\$0				\$0
65520	Jl Arts & Community Center Construction		\$24,189	\$155,677	\$2,000,000	\$200,000	moved all from GF capital	\$2,350,000
65529	Brantley Park (HTAX eligible)							\$0
65530	Dock Street Park Improvements (HTAX eligible)			\$0	\$100,000	\$5,000		\$125,000
65540	Hillman Lots Improvements (HTAX eligible)					\$50,000		\$85,000
65550	Mill Point Park Improvements (HTAX eligible)		\$22,734	\$0	\$125,000	\$25,000		\$125,000
65560	Pinckney Park Improvements (HTAX eligible)		\$2,250	\$0				\$0
65570	Grace Triangle Park Improvements (HTAX eligible)							\$50,000
65700	Land Acquisition (for uses allowed by HTAX)							\$0
65705	Mill Point Park Acquisition		\$63,067	\$61,176	\$661,176	\$61,176	pay in january	\$661,176
65710	Grace Triangle Park Acquisition			\$0	\$400,000	\$0		\$0
65715	Other HTAX Land Acquisition			\$0		\$340,000		\$0
65850	Other Park Projects (HTAX share)	\$16,675	\$47,402	\$0				\$0
65860	Other Tourism-Related Projects	\$2,000	\$3,350	\$0	\$5,000	\$5,000		\$5,000
		\$25,943	\$183,992	\$216,853	\$3,701,176	\$696,176		\$3,661,176
					(\$60,341)	\$3,075,543	Ending Budgeted Balance:	\$5,867

Future					Total 5-Year CIP
2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	
					\$0
					\$0
					\$0
\$150,000					\$150,000
					\$0
\$650,000					\$650,000
					\$0
\$50,000					\$0
\$10,000					\$10,000
\$200,000	\$200,000	\$300,000	\$300,000		\$1,000,000
\$661,176	\$661,176				\$1,322,352
					\$0
					\$0
					\$0
					\$0
\$1,721,176	\$861,176	\$300,000	\$300,000	\$0	\$3,132,352

Town of James Island

Stormwater Fund (Managed by County on behalf of Town) Budget FY 2026-2027

account	Line Item	History			Budgeted 2025-2026	EOFY 2025-2026 Estimate	notes	Proposed Budget 2026-2027
		Actual 2023-2024	Actual 2024-2025	Through March 26 2025-2026				
	Initial Balance	\$624,573	\$771,965	\$747,549	\$665,747	\$747,549		\$878,637
	Stormwater Revenue	\$367,445	\$350,321		\$305,088	\$305,088		\$320,000
	Interest	\$0	\$0		\$26,000	\$26,000		\$0
	Stormwater Expense	\$220,053	\$374,737	\$129,093	\$596,835	\$200,000	Co assumes we'll use it all	\$1,198,637
	Transfer Out to Capital Projects				\$400,000	\$0		\$0
	Ending Balance	\$771,965	\$747,549	\$618,456	\$0	\$878,637		\$0

ATAX Budget FY 2026-2027

account	Line Item	History			Budgeted 2025-2026	EOFY 2025-2026 Estimate	notes	Proposed Budget 2026-2027
		Actual 2023-2024	Actual 2024-2025	Through March 26 2025-2026				
	Initial Balance	\$41,483	\$24,896	\$24,215	\$34,824	\$24,215		\$70,715
	<u>ATAX Revenues</u>	\$67,823	\$79,639					
42010	State			\$50,958	\$67,500	\$67,500		\$67,500
42020	County			\$976	\$7,500	\$7,500		\$7,500
				\$51,934	\$75,000	\$75,000		\$75,000
	<u>Operating Expense</u>	\$84,410	\$80,320	\$800	\$66,930	\$1,000		\$118,215
68010	Tourism Related Expenses			\$0	\$61,930	\$0	need to use	\$116,715
68050	Advertising and Promotion			\$800	\$5,000	\$1,000	sea island chamber here	\$1,500
	<u>Transfer to General Fund</u>			\$27,500	\$27,500	\$27,500		\$27,500
	Change in Fund Balance:	(\$16,587)	(\$681)	\$23,634	(\$19,430)	\$46,500		(\$70,715)
	Ending RESTRICTED Balance	\$24,896	\$24,215	\$47,849	\$15,394	\$70,715		\$0