



September 2025 Finance Report

This monthly financial summary report is for the period ending September 30, 2025 is included. This is through three months of the 2025-2026 Fiscal Year or 25% of the budget. The following pages provide the monthly report and the proposed budget amendment to keep everything in shape. Any comments I would have on the monthly report are essentially duplicated for the budget amendment proposal.

I am happy to answer any questions you may have.

Fiscal Year 2025-2026 Budget Amendment Changes (Exhibit “B” - October 2025):

REVENUE:

- Filing Fees: Complete, 4 candidates - decrease \$100 to \$400
- Interest: Additional due to LGIP - increase \$105,000 to \$250,000
- Local Assessment Fees: Likely complete - increase \$3,200 to \$6,100
- Misc. Income: Additional allowance – increase \$1,400 to \$1,500
- Town Market Vendors: Income was not budgeted – increase \$5,500 to \$5,500
- Homestead Exemptions: Likely complete – increase \$285 to \$46,285
- Transfer from Tree Fund: Completed prev by journal entry – decrease \$86,000 to \$0
- Transfer from Stormwater – This is not an accurate way to show this...will be removed and revenue shown in “Stormwater Fee Reimbursements from County SW Fund”

Overall revenues remain stable to an increasing trend over our budget. Interest is now being calculated from ALL our funds and presented accurately to you. This amended budget depicts additional revenue of \$34,477 over the previously approved budget.

EXPENSES:

Administration Department:

- Salaries: Trending lower than budgeted – decrease \$97,124 to \$850,000
- Benefits: Follows salary expense – decrease \$111,192 to \$450,000
- Bank Charges: Minor increase, offset below \$400 to \$700
- Bank Charges CC: Minor decrease, offset above \$200 to \$300
- Employee Wellness has become a Community event – decrease \$4,000 to \$0
- Grant Writing Renewal of SAM registration – increase \$299 to \$1,299
- Legal Services Lawsuit defense/advice – increase \$60,000 to \$180,000
- Postage For second newsletter – increase \$12,000 to \$19,500
- Professional Services: Non-legal – MRB Group / Laura C. – Increase \$11,000 to \$20,000
- Supplies: Other Depts in here now – increase \$4,000 to \$10,000

This amended budget depicts Administration Department expenses \$130,217 lower than the previously approved budget.

Elected Officials Department:

No Change.

Public Works Department:

- Groundskeeping: Trending higher with contractor – increase \$15,000 to \$80,000
- Engineering Services: Not budgeted to use Laura C. – increase \$20,000 to \$20,000
- Stormwater Projects: Own line item to show Co SW Fund – increase \$85,000 to \$85,000

This amended budget depicts Public Works Department expenses \$120,000 higher than the previously approved budget. This is primarily due to showing the reimbursable stormwater fund projects here.

Code Enforcement Department:

- Animal Issues: reduction to add to overgrown lots – decrease \$2,500 to \$2,000
- Overgrown Lot Clearing: increase for contractor help – increase \$2,500 to \$4,000

This amended budget depicts no overall changes in the Code Enforcement budget.

Planning, Zoning, and Permitting Department:

- Professional Services: Using Laura C. – Increase \$20,000 to \$35,000

This amended budget depicts the PZP Department expenses \$20,000 higher than the previously approved budget.

Emergency Response / CERT Department:

- Radio Contract: minor adjustment Co. contract costs – increase \$200 to \$3,400
- MISC Emergency: zoom not budgeted, but cancelled – increase \$843 to \$843
- MISC, meals: sandbag day and Imelda – increase \$156 to \$156

This amended budget depicts the Emergency Response / CERT Department expenses \$1,199 higher than the previously approved budget. This Department budget will have to change depending on the storms we deal with.

Facilities, Parks, & Equipment Department:

• Facility Dep Rental Returns:	security deposits not budgeted – increase	\$1,000	to	\$1,000
• Facility Upgrades (non-cap):	non-maintenance bldg. work – increase	\$2,000	to	\$4,000
• Fire Safety / First-Aid / AED:	not budgeted – increase	\$1,330	to	\$1,330
• Janitorial:	a little high – increase	\$1,500	to	\$21,500
• Rent – storage unit:	a little high – increase	\$650	to	\$1,750
• Security Monitoring:	had a fire alarm trip – increase	\$600	to	\$4,000
• Street lights:	higher electric costs – increase	\$45,000	to	\$180,000
• Utilities:	higher electric costs – increase	\$7,000	to	\$35,000
• Supplies (FPE):	not budgeted, specific costs – increase	\$1,500	to	\$1,500

This amended budget depicts the Facilities, Parks, and Equipment Department expenses \$60,580 higher than the previously approved budget. This is primarily due to rising electricity costs.

Tree Fund:

• Transfer out to General Fund:	This is the tree settlement that was enacted by a journal entry previously, so it was not explicitly easy to follow – decrease	\$86,000	to	\$0
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The amount of decreased expense here is offset by the additional revenue shown in the Revenue budget.

Community Services:

• Children’s Council:	not previously budgeted – increase	\$1,500	to	\$1,500
• Community Tutoring:	wrap-up of OCE that spanned FY’s – increase	\$3,155	to	\$8,155
• Special / Community Events:	move of Employee Wellness item – increase	\$4,000	to	\$6,000

This amended budget depicts Community Services expenses \$8,655 higher than the previously approved budget.

Island Sheriff’s Patrol:

• ISP Salaries:	expected additional coverage – increase	\$38,710	to	\$400,000
• ISP Benefits:	follows salaries – increase	\$11,623	to	\$116,000

These amounts were adjusted based on additional deputy work but also by looking at the 1st fiscal year quarter. The ISP amended budget depicts expenses \$50,333 higher than the previously approved budget.

This is the end of the operating budget.

Capital Projects:

Capital Projects are a budget outside of the operations of the General Fund, but funded by the General Fund or other sources for specific projects. Capital Projects typically span multiple years and require maintenance and accounting of the funding that was committed to the project over those multiple years. The projects identified in Capital Projects generally represent committed funds that should stay committed to Capital Projects unless a project is removed from the listing. The following represents changes needed to existing, previously approved, projects.

• Dills Bluff III & IV:	some engineering this year – increase	\$15,000	to	\$15,000
• Nabors Phase I:	county could get this bid this year – increase	\$235,000	to	\$235,000
• Traffic Calming:	radar sign/counter, speed humps – increase	\$35,000	to	\$35,000
• James Island Creek Sewer:	JIPSD could finalize this year – increase	\$230,043	to	\$230,043
• Quail Run:	final – increase	\$23,018	to	\$23,018
• Woodhaven:	final – increase	\$23,018	to	\$23,018
• Cecil Circle:	bids came in lower – decrease	\$15,000	to	\$35,000
• New JIACC Const:	move to HTAX Capital – decrease	\$294,430	to	\$0
• Vehicle purchase:	traverse less, delay vac-truck – decrease	\$192,601	to	\$47,399
• Grace Triangle Imp:	prep for new park – increase	\$30,000	to	\$30,000
• Land Acquisition:	cost for GT moved to HTAX – decrease	\$400,000	to	\$0

This amended Capital Projects budget depicts:

Road / Sidewalk Infrastructure project costs higher by	\$285,000
Drainage / Sewer project costs higher by	\$261,079
<u>Other project costs lower by</u>	<u>(\$857,031)</u>
Overall, this is a decrease of:	(\$310,952)

to the previously approved Capital Projects plan. Most of this decrease is due to projects being moved fully into the HTAX eligible capital line items.

HOSPITALITY TAX

The Hospitality Tax (HTAX) “Fund” is restricted income for specific activities that increase “hospitality” services in Town. The HTAX fund has an operating side and a Capital Projects side. The following represents changes needed to HTAX line items previously approved.

- JIACC operations: this is just an error - increase \$145 to \$145
- Dues and Subscriptions: Sea Island COC, should be ATAX – decrease \$5,000 to \$0

- New JIACC Construction: moved from GF Capital – increase \$294,430 to \$2,000,000
- Dock Street eligible imp: reduction – decrease \$50,000 to \$100,000
- Mill Point eligible imp: reduction – decrease \$125,000 to \$125,000
- Land Acquisition: breakout of specific acquisitions – decrease \$661,176 to \$0
- Mill Point Acquisition: moved from above – increase \$661,176 to \$661,176
- Grace Triangle Acquisition: moved from GF Capital – increase \$400,000 to \$400,000

This amended HTAX budget depicts:

Operations costs lower by	(\$4,855)
Capital Project costs higher by	\$519,430
Overall, this is an increase of:	\$514,575

to the previously approved HTAX plan. Most of this increase is due to projects being moved fully into the HTAX eligible capital line items.

The HTAX balance will go from an estimated \$454,234 year-end balance to a \$49,504 year-end balance.

STORMWATER AND ACCOMODATIONS TAX (ATAX)

These “funds” or departments have varying balances that are dependent on the revenue received. The County is working on getting us our balance for Stormwater and the County and State continue to pay us the ATAX revenue. We will need to have a plan to use the ATAX funding. While some amounts are shifted into appropriate line items for accurate and transparent tracking, there are no changes proposed at this time.

OVERALL:

Overall the changes proposed in the General Fund result in:

Increase in revenue:	\$34,477
Decrease in expenses:	<u>(\$266,402)</u>
Change from previous:	(\$199,511)

This means our General Fund is going from \$4,922,298 in expenses to \$4,655,896

This reduction is primarily due to moving GF Capital projects to HTAX of \$514,575

Our current reserve balance, if we do all the GF Capital Projects and HTAX Capital Projects this year (which will not happen) is \$1,178,379. We should maintain 3-4 months of operating expenses in reserves. We have about 3.9 months' operating expenses in reserves.

ADDENDUM for questions to September Finance Report:

- Declining ATAX revenue: When we reached a threshold for ATAX revenue, we had to begin State reporting and using a different method where we didn't get to just dump it into the General Fund. That happened in FY 2022-2023 and in 2023-2024 that's when we began to have to only get the first \$25,000 plus 5% of the remainder of the fund for General Fund expenses...and the rest has to be used for ATAX eligible costs.
- Brokers and Insurance Taxes...I've begun reporting them separately to you on the monthly report. ***I don't know why that hasn't been done that way, they are two separate programs.*** The increases in this revenue stream are due to more businesses of that type locating in JI. While it has come in higher, the last month of the Fiscal Year is when we get the most of it, primarily from the insurance tax program. We can increase it later in the year if you'd like, but that June payment is usually a significant amount.
- The franchise fee increase in FY 2023-2024 was due to a payment from 2024-2025 making it in early...this then makes the following fiscal year appear lower. \$320,000 is an estimated increase over the prior amounts of about \$300,000.
- Regarding the Tree Fund, the only change there is to correct the \$86,000 transfer that was previously done as a journal entry.
- Employee Screening...we have used 0\$ of our \$380 budget. No changes are proposed.
- Mileage Reimbursement...we have used 0\$ of our \$600 budget. Last year there were reimbursements to Wendy Shelton to commute a few times from NC after she moved.
- Supplies...we have used \$2,785 of our...currently \$6,000 budget, proposed to be \$10,000. This item appears to be increasing but now folds in supplies from other departments that are not specific to that department. It will look like an increase, but other department supply line items are now lower.
- For Facilities, Parks, and Equipment...the \$259 that has been spent so far for non-capital fixtures is for a vacuum cleaner at Mill Point Park. There is no change proposed.

Were you concerned about the \$12,024 paid last fiscal year? That was primarily for air purification systems, OSHA flammable cabinets, and porch and office furniture.

- For Facilities Maintenance...there has been \$3,140 spent of the \$25,000 budget. No changes are proposed. \$1,750 of this is our quarterly HVAC service.

Were you concerned about the \$108,350 paid last fiscal year? \$29,293 of that was a deposit for the Palmetto State Glass “hardening” work, \$25,804 was for Charleston glass door replacements, \$18,880 of that was the work at the public works shed, \$9,800 was for the Council Chambers HVAC compressor. That’s \$83,777 right there.

- For the Youth Sports Program, that bill will come in from the City after the Winter/Spring seasons....usually around April or May.

For the proposed budget amendment, the General Fund is *improving* by \$300,879. This is because the revenue has an **increase** of \$34,477 and the expenses have a **decrease** of \$266,402. The result is a \$300,879 improvement. I apologize if my wording in the report is confusing.

The budget (expenses) is going from \$4,922,298 to \$4,655,896.

Town of James Island Monthly Budget Report

Fiscal Year 2025 - Ending June 2026

		1st Quarter			2nd Quarter			3rd Quarter			4th Quarter			TOTAL	BUDGETED			
		July	August	September (3 months is 25% of the year)	October	November	December	January	February	March	April	May	June					
40000 GENERAL FUND REVENUE																		
40010	Brokers & Insurance Tax Program												168,519	750,000	22.5%			
40011	Brokers Tax Program (BTP)	163,587	-	-										163,587	166,087	98.5%		
40012	Insurance Tax Program (ITP)	-	4,865	67										4,932	583,913	0.8%		
40015	Building Permit Fees	-	5,016	1,431												6,447	15,000	43.0%
40020	Business Licenses	26,493	115,176	17,598												159,267	480,000	33.2%
40025	Donations/Contributions	-	-	-												-	-	
40050	Facility Rental Fees	(50)	725	2,150												2,825	7,500	37.7%
40060	Filing Fees	-	400	-												400	500	80.0%
40070	Franchise Fees	1,128	28,924	-												30,052	320,000	9.4%
40080	Interest Income	37,531	21,827	21,426												80,784	145,000	55.7%
40090	LOP - Alcohol Licenses	-	-	-												-	6,000	
40100	Local Assessment Fees	4,050	-	2,001												6,051	2,900	208.7%
40110	Local Option Sales Tax												536,693	1,935,000	27.7%			
40112	LOST - Property Tax Credit Fund	-	123,369	244,451												367,820	1,330,000	27.7%
40114	LOST - Municipal Fund	-	56,732	112,141												168,873	605,000	27.9%
40120	Miscellaneous Income	696	215	-												911	100	911.0%
40200	Planning & Zoning Fees												8,561	26,000	32.9%			
40202	Accessory Structure	-	-	-												-	-	
40204	BNB Permit	81	106	-												187	-	
40206	Board of Zoning Appeals	-	-	-												-	-	
40208	Clearing & Grubbing	25	-	-												25	-	
40209	Commercial Building Permit	350	100	150												600	-	
40210	Demolition	-	-	-												-	-	
40212	Exempt Plat	-	-	-												-	-	
40214	Home Occupation	175	150	50												375	-	
40216	Residential Zoning Permit	2,220	1,940	1,550												5,710	-	
40218	Rezoning Application	-	-	-												-	-	
40220	Sign Permits	-	-	100												100	-	
40222	Site Plan Review	-	-	-												-	-	
40224	Special Events	25	-	-												25	-	
40226	Temporary (Firework/Tree Stand)	83	-	200												283	-	
40228	Tree Permits	500	275	300												1,075	-	
40230	Subdivision Application	180	-	-												180	-	
40250	Stormwater Fee Reimbursement for Projects	30,000	-	67,468												97,468	400,000	24.4%
40300	State Aid to Subdivisions	-	78,819	-												78,819	315,000	25.0%
40310	Telecommunications Tax Program (TTP)	-	-	23												23	14,000	
40315	Town Market Vendor Payments	1,165	-	1,912												3,077	-	
40320	Homestead Exemption	46,285	-	-												46,285	46,000	100.6%
40500	Grants	-	5,192	-												5,192	-	
40600	ARP Allocation	-	-	-												-	-	
41000	Transfers In												-	357,930				
41010	State ATAX Allowance (25,000)	-	-	-												-	25,000	
41015	State ATAX Additional %	-	-	-												-	2,500	
41020	Transfer from HTAX for Public Safety of Tour Areas	-	-	-												-	150,000	
41025	Transfer from State ATAX for New JIACC Construc.	-	-	-												-	84,000	
41030	Transfer from County ATAX for New JIACC Const	-	-	-												-	10,430	
41035	Transfer in from Tree Fund	-	-	-												-	86,000	

Town of James Island Monthly Budget Report

Fiscal Year 2025 - Ending June 2026

	1st Quarter			2nd Quarter			3rd Quarter			4th Quarter					
	July	August	September (3 months is 25% of the year)	October	November	December	January	February	March	April	May	June	TOTAL	BUDGETED	
	314,524	443,830	473,018	-	-	-	-	-	-	-	-	-	1,231,373	4,820,930	25.5%
													% of Budget:	25.5%	

Town of James Island Monthly Budget Report

Fiscal Year 2025 - Ending June 2026

		1st Quarter			2nd Quarter			3rd Quarter			4th Quarter						
		July	August	September (3 months is 25% of the year)	October	November	December	January	February	March	April	May	June	TOTAL	BUDGETED		
51000 ADMINISTRATION																	
51001	Salaries	52,246	54,913	55,355										162,514	947,124	17.2%	
51005	Benefits - Staff	21,710	22,170	22,548										66,428	561,192	11.8%	
51010	Advertising	249	-	-										249	3,000	8.3%	
51012	Audit	-	-	-										-	13,500		
51015	Banking													241	800	30.1%	
51016	Bank Charges	69	130	42										241	300		
51017	Bank Charges - Credit Card	-	-	-										-	500		
51020	Codification	263	88	-										351	1,000	35.1%	
51025	Copier	-	473	264										737	4,500	16.4%	
51030	Dues, Memberships, and Subscriptions	132	243	138										512	3,000	17.1%	
51035	MASC Membership	-	-	-										-	5,400		
51037	Business License Contract Fees	-	934	-										934	-	not budgeted	
51040	Elections	-	-	-										-	10,000		
51050	Employees													908	15,680	5.8%	
51051	Employee Appreciation	145	-	112										257	2,800	9.2%	
51052	Employee Screening	-	-	-										-	380		
51053	Employee Training and Travel	-	-	446										446	3,000	14.9%	
51054	Employee Wellness	-	-	-										-	4,000	0.0%	
51055	Uniforms	-	204	-										204	5,500	3.7%	
51060	Equipment/Software/Maintenance	-	-	-										-	1,500	0.0%	
51070	Grant Writing Services	-	-	1,299										1,299	1,000	129.9%	
51080	Information Services	18,955	774	2,515										22,244	131,680	16.9%	
51090	Insurance	-	-	-										-	95,000	0.0%	
51110	Legal Services	14,130	11,210	9,028										34,367	120,000	28.6%	
51115	Legal Settlement	-	-	-										-	-		
51130	Mileage Reimbursement	-	-	-										-	600		
51140	Payroll Expenses	-	-	-										-	6,000	0.0%	
51150	Postage	5,316	214	-										5,530	7,500	73.7%	
51160	Professional Services	7,632	-	4,000										11,632	9,000	129.2%	
51200	Supplies	1,091	1,281	412										2,785	6,000	46.4%	
		121,938	92,634	96,159	-	-	-	-	-	-	-	-	-	310,730	1,943,476	16.0%	
														%		of Budget: 16.0%	
52000 ELECTED OFFICIALS																	
52001	Salaries	5,385	5,385	5,385										5,385	78,500	6.9%	
52005	Benefits - Elected Officials	6,185	6,185	6,185										18,556	117,000	15.9%	
52030	Council Expenses	53	-	80										133	2,000	6.7%	
52040	Mayor Expense	194	301	-										495	2,000	24.8%	
52053	Training	-	-	-										-	500		
		11,818	11,871	11,650	-	-	-	-	-	-	-	-	-	24,569	200,000	12.3%	
														%		of Budget: 12.3%	

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		July	August	September (3 months is 25% of the year)	October	November	December	January	February	March	April	May	June	TOTAL	BUDGETED		
53000 PUBLIC WORKS																	
53030	Dues, Memberships, and Subscriptions (PW)	-	-	-										-	800		
53060	Equipment / Software PW (non-cap)	-	87	-										87	4,000	2.2%	
53070	Groundskeeping	2,228	13,283	1,576										17,087	65,000	26.3%	
53130	Mileage Reimbursement (PW)	-	-	-										-	-		
53160	Professional Services PW	-	-	-										8,752	10,000	87.5%	
53162	Engineering Services	-	2,572	6,180										8,752	-		
53170	Projects PW (non-cap)	-	6,250	-										6,250	35,000	17.9%	
53175	Stormwater Expenses (sent to County for Reimbursement)	2,250	68,803	1,238										72,290	-	reimbursable	
53180	Public Outreach	-	-	-										-	300		
53190	Signage	(1,564)	-	1,224										(341)	7,000	-4.9%	
53200	Supplies PW	82	-	92										174	4,500	3.9%	
		17,996	90,994	10,309	-	-	-	-	-	-	-	-	-	128,050	126,600	101.1%	
														% of Budget: 101.1%			
54000 CODE ENFORCEMENT (ZONING/LIVABILITY)																	
54010	Animal Issues	-	-	-										-	4,500		
54030	Dues, Memberships, and Subscriptions (CE)	-	-	-										-	200		
54053	Employee Training (CE)	-	-	-										-	500		
54060	Equipment / Software (CE)	-	-	-										-	500		
54065	Inoperable Vehicle Towing	-	-	-										-	1,500		
54070	Overgrown Lot Clearing	-	-	-										-	1,500		
54200	Supplies (CE)	-	164	-										164	500	32.8%	
54300	Unsafe Buildings Demolition	-	-	-										-	-		
		-	164	-	-	-	-	-	-	-	-	-	-	164	9,200	1.8%	
														% of Budget: 1.8%			
55000 PLANNING, ZONING, PERMITTING																	
55010	Advertising	160	112	-										160	1,000	16.0%	
55020	Arborist Reports	-	2,150	-										2,150	10,000	21.5%	
55030	Dues, Memberships, and Subscriptions (PZP)	-	-	-										-	400		
55060	Equipment / Software (PZP)	-	377	-										377	1,000	37.7%	
55150	Postage (PZP)	-	-	-										-	400		
55160	Professional Services (PZP)	-	3,754	2,145										5,899	15,000	39.3%	
55180	Public Outreach (PZP)	-	-	-										-	2,500		
55200	Supplies (PZP)	-	-	-										-	400		
55400	Planning Commission	150	250	50										450	5,000	9.0%	
55500	Board of Zoning Appeals	-	-	-										-	3,000		
		310	6,643	2,195	-	-	-	-	-	-	-	-	-	9,036	38,700	23.3%	
														% of Budget: 23.3%			

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		July	August	September (3 months is 25% of the year)	October	November	December	January	February	March	April	May	June	TOTAL	BUDGETED		
56000 EMERGENCY SERVICES / CERT																	
56053	Employee Training and Travel	-	-	-										-	2,500		
56060	Equipment / Software (ESC)	-	-	-										-	1,000		
56062	Radio Contract	-	-	861										861	3,200	26.9%	
56065	Mobile Devices	281	241	241										762	1,500	50.8%	
56070	Generator Maintenance	-	-	429										429	2,500		
56180	Public Outreach (ESC)	-	-	-										-	500		
56200	Supplies (ESC)	-	-	457										457	10,000	4.6%	
56220	PPE	-	-	16										16	4,500	0.4%	
56240	Response Supply Kits	-	-	-										-	1,620		
56300	MISC - Emergency Management	281	281	281										843	-	zoom	
55150	Meals	-	-	156										156	-		
55160	Accommodations	-	-	-										-	-		
55180	Fuel/Mileage	-	-	-										-	-		
55200	Other	-	-	-										-	-		
56500	Emergency Activations	-	-	-										-	30,000		
56800	Teen CERT Program	-	-	-										-	-		
		561	521	2,441	-	-	-	-	-	-	-	-	-	3,524	57,320	6.1%	
														% of Budget: 6.1%			
57000 FACILITIES, PARKS & EQUIPMENT																	
57060	Equipment, Funitures, Fixtures (non-cap)	-	-	259										-	3,000		
57070	Facility Rental Deposit Returns	-	-	100										100	-		
57080	Facilities Maintenance	232	2,707	200										3,140	25,000	12.6%	
57100	Facility Upgrades / Construction (non-cap)	-	-	2,325										2,325	2,000		
57120	Fire Safety / First Aid	1,080	-	250										1,330	-	not budgeted	
57150	Janitorial	1,650	1,650	1,650										4,950	20,000	24.8%	
57160	Rent - Storage Unit	-	145	145										290	1,100	26.4%	
57170	Security Monitoring	222	59	403										684	3,400	20.1%	
57180	Street Lights	15,724	15,832	550										32,106	135,000	23.8%	
57190	Utilities	3,155	2,371	894										6,421	28,000	22.9%	
57250	Vehicle and Equipment Fuel	-	670	203										874	6,500	13.4%	
57260	Vehicle and Equipment Maintenance	40	456	133										629	18,000	3.5%	
57300	NON-HTAX Maintenance													678	120,000	0.6%	
57310	Dog Stations	183	-	-										183	18,000	1.0%	
57320	Brantley Park	-	-	-										-	2,000		
57330	Dock Street Park	-	-	85										85	10,000	0.8%	
57340	Hillman Lot	-	-	-										-	10,000		
57350	Mill Point Park	-	-	-										-	50,000		
57360	Pinckney Park	-	410	-										410	30,000	1.4%	
		22,287	24,302	7,197	-	-	-	-	-	-	-	-	-	54,205	362,000	15.0%	
														% of Budget: 15.0%			

Town of James Island Monthly Budget Report

Fiscal Year 2025 - Ending June 2026

		1st Quarter			2nd Quarter			3rd Quarter			4th Quarter						
		July	August	September (3 months is 25% of the year)	October	November	December	January	February	March	April	May	June	TOTAL	BUDGETED		
58000 COMMUNITY SERVICES																	
58010	Business Development Council	-	-	-										-	500		
58020	Children's Council	-	-	-										-	-		
58030	Community Service Contributions	2,631	-	-										2,631	40,000	6.6%	
58040	Community Tutoring Programs	8,155	-	-										8,155	5,000	163.1%	
58050	Crime Watch Materials	-	-	-										-	-		
58060	Drainage Council	-	-	-										-	500		
58070	History Commission	-	375	300										675	6,000	11.2%	
58080	James Island Pride	-	174	83										257	6,000	4.3%	
58085	Helping Hands	-	199	-										199	2,000	9.9%	
58090	Neighborhood Council	-	-	-										-	2,800		
58100	Repair Care Program	8,829	-	-										8,829	40,000	22.1%	
58200	Special / Community Events	-	1,080	90										1,170	2,000	58.5%	
58210	Tree Council	44	-	-										44	5,000	0.9%	
58220	Youth Sports Program with CHS	-	-	-										-	12,200		
		19,659	1,828	473	-	-	-	-	-	-	-	-	-	21,959	122,000	18.0%	
																% of Budget: 18.0%	
59000 ISLAND SHERIFF'S PATROL																	
59001	ISP Salaries	24,928	41,270	35,991										102,188	361,290	28.3%	
59005	ISP Benefits	7,477	11,921	10,295										29,693	104,377	28.4%	
59020	ISP Operating Costs (radio, fuel, maint, WL, vehicle use)	3,278	40	40										3,358	20,000	16.8%	
59100	ISP Dedicated Officer	21,856	-	-										21,856	115,005	19.0%	
		57,538	53,231	46,326	-	-	-	-	-	-	-	-	-	157,095	600,672	26.2%	
																% of Budget: 26.2%	
60000 TREE FUND																	
PRIOR TREE FUND BALANCE														23,000			
ESTIMATED FY REVENUE														2,500			
														25,500			
60010	Tree Maintenance and Care	-	-	-										-	10,000		
60020	Tree Planting	-	-	-										-	1,200		
Transfer to GF		-	-	-										-	86,000		
														97,200			
		-	-	-	-	-	-	-	-	-	-	-	-	End Balance	(71,700)		

Town of James Island Monthly Budget Report

Fiscal Year 2025 - Ending June 2026

		1st Quarter			2nd Quarter			3rd Quarter			4th Quarter			TOTAL	BUDGETED	
		July	August	September (3 months is 25% of the year)	October	November	December	January	February	March	April	May	June			
62000 CAPITAL PROJECTS (non HTAX)																
ROAD / SIDEWALK INFRASTRUCTURE																
62014	Dill's Bluff Sidewalk III & IV	-	-	1,080										1,080	-	
62022	Regatta Road Sidewalk	-	-											-	-	
62030	Nabors I	-	-											-	-	
62034	Greenhill - Honeyhill Drainage/Paving	-	-											-	58,800	
62040	Traffic Calming Projects	-	-	6,711										6,711	-	
62050	Other Road / Sidewalk Projects	-	-											-	-	
TOTAL Road / Sidewalk Infrastructure		-	-	7,791	-	-	-	-	-	-	-	-	-	7,791	58,800	
DRAINAGE / SEWER PROJECTS																
62060	RIA Sewer Project (connections)	-	-	-										-	-	
62062	Additional Sewer Connections	-	-	-										-	-	
62065	James Island Creek Sewer Expansion	-	-	-										-	-	230043
62100	Oceanview-Stonepost Drainage I & II	-	-	-										-	-	
62105	Quail Run Drainage	23,018	-	-										23,018	-	not budgeted
62110	Woodhaven Drainage	23,018	-	-										23,018	-	not budgeted
62200	Other Drainage / Sewer Projects	-	-	-										-	15,000	
62210	Cecil Circle	-	-	-										-	50,000	
TOTAL Road / Sidewalk Infrastructure		46,035	-	-	-	-	-	-	-	-	-	-	-	46,035	65,000	70.8%
62520	New Construction JIACC (non-HTAX portion)	-	-	-										-	294,430	move to HTAX
62522	New Construction JIACC (ATAX match)	-	7,184	-										7,184	21,000	34.2%
62600	Audio / Visual Upgrades	-	-	-										-	15,000	
62610	Public Works Equipment to Capitalize	-	-	-										-	1,500	
62620	Vehicle Purchase	26,131	-	-										26,131	240,000	10.9%
62650	Town Hall	-	-	-										-	64,000	
62655	Shutters and Deck	-	-	-										-	30,000	
62660	Computer Equipment	-	-	-										-	23,000	
65670	Phone System	-	-	-										-	11,000	
62700	Parks and Other														200,000	
62710	Brantley (non-HTAX eligible)	-	-	-										-	-	
62720	Dock Street (non-HTAX eligible)	-	-	-										-	100,000	
62730	Mill Point (non-HTAX eligible)	-	-	-										-	100,000	
62740	Pinckney (non-HTAX eligible)	-	-	-										-	-	
62800	Land Acquisition (non-HTAX eligible)	-	-	-										-	400,000	
		72,166	7,184	7,791	-	-	-	-	-	-	-	-	-	87,141	1,359,730	6.4%
														% of Budget: 6.4%		

Town of James Island Monthly Budget Report

Fiscal Year 2025 - Ending June 2026

		1st Quarter			2nd Quarter			3rd Quarter			4th Quarter				
		July	August	September (3 months is 25% of the year)	October	November	December	January	February	March	April	May	June	TOTAL	BUDGETED
HOSPITALITY TAX (HTAX)															
43000	HTAX BALANCE FROM PRIOR YEAR													2,976,238	3,136,980
	HTAX Revenue	109,029	81,132	65,522									255,683	715,000	35.8%
														% of Budget: 35.8%	
65000 HTAX OPERATING FUND (non-cap)															
65002	Brantly Park Operating	-	-	-									-	-	
65003	Camp and Folly Roads Landscaping Maintenance	-	-	-									-	3,000	
65005	Community Events	-	2,000	-									2,000	6,000	33.3%
65007	Guide to Historic JI	-	-	-									-	1,000	
65012	Holiday Decorations	-	-	-									-	3,000	
65015	Promotional Grants	-	-	-									-	5,000	
65016	Rethink Folly Road-Staff time	-	-	-									-	1,000	
65018	Santee Street Public Parking Lots	1,700	2,800	2,800									7,300	32,000	22.8%
65020	Town Market	-	-	4,300									4,300	10,000	43.0%
65030	JIACC Operations	145	-	-									145	-	error
65300	Public Safety of Tourism Areas (25% of ISP transfer to G	-	-	-									-	150,000	
		-	-	-									-	-	
	TOTAL OPERATING:	1,845	4,800	7,100	-	-	-	-	-	-	-	-	13,745	211,000	6.5%
65500 HTAX ELIGIBLE CAPITAL PROJECTS															
65510	Folly Road Beautification	-	-	-									-	10,000	
65515	Rethink Folly Phase I	-	-	-									-	400,000	
65516	Rethink Folly Phases II & III	-	-	-									-	-	
65520	James Island Arts & Community Center Construction	-	-	-									-	1,705,570	
65529	Brantley Park Improvements	-	-	-									-	-	
65530	Dock Street Improvements	-	-	-									-	150,000	
65540	Hillman Lot	-	-	-									-	-	
65550	Mill Point Improvements	-	-	-									-	250,000	
65560	Pinckney Park Improvements	-	-	-									-	-	
65850	Land Acquisition for HTAX uses	-	-	-									-	661,176	
65860	Other Tourism Related Projects	-	-	-									-	5,000	
		-	-	-									-	-	
	TOTAL Road / Sidewalk Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	3,181,746	
HTAX ENDING ESTIMATE															
	Balance from above												2,976,238		
	Revenue												715,000		
	TOTAL AVAILABLE THIS FY:												3,691,238		
	Operating Budget												211,000		
	Projects Budget												3,181,746		
	TOTAL BUDGETED COSTS THIS FY:												3,392,746		
	ESTIMATED ENDING FY BALANCE:												298,492		

Town of James Island Monthly Budget Report

Fiscal Year 2025 - Ending June 2026

1st Quarter			2nd Quarter			3rd Quarter			4th Quarter			TOTAL	BUDGETED
July	August	September (3 months is 25% of the year)	October	November	December	January	February	March	April	May	June		

Town of James Island Monthly Budget Report

Fiscal Year 2025 - Ending June 2026

		1st Quarter			2nd Quarter			3rd Quarter			4th Quarter					
		July	August	September (3 months is 25% of the year)	October	November	December	January	February	March	April	May	June	TOTAL	BUDGETED	
ACCOMMODATIONS TAX (ATAX)																
	ATAX Balance from prior year														9,961	
42010	ATAX Revenue - State	-	24,214	-										24,214	32,024	
42020	ATAX Revenue - County	-	-	580										580	2,800	
TOTAL REVENUE THIS FY:															34,824	
ESTIMATED FUNDS AVAILABLE THIS FY:															44,785	
68000 ACCOMMODATIONS TAX																
68010	Tourism Related Expenditures	-	-											-	39,785	
68050	Advertising and Promotion	-	-											-	5,000	
TOTAL OPERATING:		-	-	-	-	-	-	-	-	-	-	-	-	-	44,785	

75.6%