



April 2026 Finance Report

This monthly financial summary report is for the period ending March 31, 2026; this puts us 75% of the way through our 2025-2026 Fiscal Year.

I have put hardcopies of the final 2024-2025 audit and the proposed 2026-2027 budget at your places. Unless you see a need to have another workshop, the proposed budget will be presented to at the Public Hearing prior to your May Council Meeting.

I've highlighted a few items that stand out this month, and I am happy to answer any questions you may have.

Revenues:

Overall, revenues are currently at 60.8% of the budget. The large items that appear to be running behind (such as the Insurance Tax Program and Franchise Fees) have large payments that come in to us in the last quarter of each fiscal year.

Please note that Business License activity is picking up as all business licenses expire on April 30th of each year.

Expenses:

Administration (overall at 61.4% of budget)

- Audit: Costs are now paid. A bit higher so I could get help with our Annual reporting to the state.
- Legal Services: Higher this month due to ongoing litigation costs.

Elected Officials (overall at 60.3% of budget)

- Nothing unusual this month.

Public Works (overall at 86.0% primarily due to reimbursable stormwater projects)

- Signage: Higher this month due to ongoing ordering of replacement signs. Radar sign is in Capital Projects: Traffic Calming.
- Higher supply amount for a pallet of asphalt.

Code Enforcement (at 2.9% of budget)

- Nothing unusual this month.

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Planning, Zoning, & Permitting (at 52.5% of budget)

- Professional Services higher, but not unusual or over budget.

Emergency Services / CERT (at 32.5% of budget)

- Nothing unusual this month.

Facilities, Parks, & Equipment (at 62.0% of budget)

- Facility Rental Deposit Returns: As I previously reported, this line item will need to be amended. This is the return of a security deposit when the rental of our spaces is complete.
- Streetlights appears higher just due to Jan and Feb bills both paid in March.
- Supplies for this department are running higher and will need to be amended.
- Vehicle and Equipment maintenance is a partial payout of our truck repair after the tree fell on it at Town Hall.
- Dock Street Park maintenance is higher due to ongoing repair of the dock.

Community Services (at 142.2% of budget)

- Again, Community Services has jumped significantly due to Community Service Contributions, an overage in Community Tutoring Programs, and the expense item for the passthrough of the WakeUp Carolina grant.
- History Commission is running over budget and there are two other historic markers in process that may need payment in this fiscal year.

Island Sheriff's Patrol (at 83.6% of budget)

- March was a three paycheck month for the deputies. That's why the salaries and benefits are a little higher.

Capital Projects - General Fund (at 34.7% of budget)

- Recent work includes:
 - Radar sign in Traffic Calming
 - Art and Community Center ATAX match
 - Audio Visual Upgrade down payment
 - Shutters and Deck complete
 - Dock Street and Mill Point Pavilion Work

Mike Hemmer – Finance Director

Town of James Island

Town of James Island Monthly Budget Report

Fiscal Year 2025 - Ending June 2026
AMENDED October 2025

		1st Quarter			2nd Quarter			3rd Quarter			4th Quarter			TOTAL	BUDGETED	
		July	August	September	October	November	December	January	February	March (75% of the FY)	April	May	June			
40000 GENERAL FUND REVENUE																
40010	Brokers & Insurance Tax Program												168,650	750,000	22.5%	
40011	Brokers Tax Program (BTP)	163,587	-	-	-	-	-	-	-	132	-	-	-	163,718	166,087	98.6%
40012	Insurance Tax Program (ITP)	-	4,865	67	-	-	-	-	-	-	-	-	-	4,932	583,913	0.8%
40015	Building Permit Fees	-	5,016	1,431	1,436	-	1,992	4,286	-	1,525				15,686	15,000	104.6%
40020	Business Licenses	26,493	115,176	17,598	97,511	8,182	1,416	27,806	2,100	29,795				326,076	480,000	67.9%
40025	Donations/Contributions	-	-	-	-	-	-	-	50	520				570	-	
40050	Facility Rental Fees	(50)	725	2,150	2,000	1,900	800	1,500	1,600	850				11,475	7,500	153.0%
40060	Filing Fees	-	400	-	-	-	-	-	-	-				400	400	100.0%
40070	Franchise Fees	1,128	28,924	-	1,035	27,941	-	926	26,831	-				86,785	320,000	27.1%
40080	Interest Income	37,531	21,827	21,426	24,191	22,793	23,047	22,278	19,842	21,722				214,656	250,000	85.9%
40090	LOP - Alcohol Licenses	-	-	-	2,000	-	1,960	-	-	-				3,960	6,000	66.0%
40100	Local Assessment Fees	4,050	-	2,001	-	-	-	-	-	2,228				8,279	6,100	135.7%
40110	Local Option Sales Tax												1,557,425	1,935,000	80.5%	
40112	LOST - Property Tax Credit Fund	-	123,369	244,451	117,046	114,125	118,104	114,363	129,024	103,688				1,064,171	1,330,000	80.0%
40114	LOST - Municipal Fund	-	56,732	112,141	52,385	52,858	54,400	53,093	63,446	48,199				493,254	605,000	81.5%
40120	Miscellaneous Income	696	215	-	3,287	10,524	4,744	520	90	436				20,511	1,500	1367.4% due to auction, insurance
40200	Planning & Zoning Fees												25,546	26,000	98.3%	
40202	Accessory Structure	-	-	-	-	-	-	-	-	-				-	-	
40204	BNB Permit	81	106	-	-	-	-	-	-	-				188	-	
40206	Board of Zoning Appeals	-	-	-	500	250	-	-	-	500				1,250	-	
40208	Clearing & Grubbing	25	-	-	-	-	-	-	25	-				50	-	
40209	Commercial Zoning Permit	350	100	150	175	50	390	100	190	140				1,645	-	
40210	Demolition	-	-	-	-	-	-	-	-	-				-	-	
40212	Exempt Plat	-	-	-	-	-	-	-	-	-				-	-	
40214	Home Occupation	175	150	50	175	100	95	50	50	150				995	-	
40216	Residential Zoning Permit	2,220	1,940	1,550	1,515	1,375	2,485	1,525	1,800	2,450				16,860	-	
40218	Rezoning Application	-	-	-	-	-	-	-	-	340				340	-	
40220	Sign Permits	-	-	100	-	-	-	-	100	-				200	-	
40222	Site Plan Review	-	-	-	-	-	-	-	-	-				-	-	
40224	Special Events	25	-	-	-	-	-	-	-	-				25	-	
40226	Temporary (Firework/Tree Stand)	83	-	200	100	225	100	50	-	-				758	-	
40228	Tree Permits	500	275	300	400	375	125	400	325	125				2,825	-	
40230	Subdivision Application	180	-	-	130	-	-	50	-	50				410	-	
40250	Stormwater Fee Reimbursement from County SW Fund	30,000	-	67,468	-	-	-	31,625	-	-				129,093	400,000	32.3%
40300	State Aid to Subdivisions (LGF)	-	78,819	-	78,819	-	-	78,752	-	-				236,390	315,000	75.0%
40310	Telecommunications Tax Program (TTP)	-	-	23	-	-	5	-	-	9,143				9,171	14,000	65.5%
40315	Town Market Vendor Payments	1,165	-	1,912	775	840	600	570	749	810				7,421	5,500	134.9%
40320	Homestead Exemption	46,285	-	-	-	-	-	-	-	-				46,285	46,285	100.0%
40500	Grants	-	5,192	-	-	-	-	79,156	-	-				84,348	5,192	1624.6%
41000	Transfers In												-	271,930		
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	
		314,525	443,830	473,018	383,480	241,538	210,263	417,049	246,222	222,803	-	-	-	2,952,728	4,855,407	
													% of Budget: 60.8%			

Town of James Island Monthly Budget Report

Fiscal Year 2025 - Ending June 2026
 AMENDED October 2025

		1st Quarter			2nd Quarter			3rd Quarter			4th Quarter						
		July	August	September	October	November	December	January	February	March (75% of the FY)	April	May	June	TOTAL	BUDGETED		
51000 ADMINISTRATION																	
51001	Salaries	52,246	54,913	55,355	82,791	55,518	65,005	50,375	50,351	51,168				517,721	850,000	60.9%	
51005	Benefits - Staff	21,710	22,170	22,548	33,628	22,717	23,460	21,729	21,232	20,919				210,113	450,000	46.7%	
51010	Advertising	249	-	-	-	64	-	-	-	-				313	3,000	10.4%	
51012	Audit	-	-	-	-	-	7,500	-	-	7,000				14,500	13,500	107.4%	
51015	Banking													693	1,000	69.3%	
51016	Bank Charges	69	130	42	128	63	42	166	23	31				693	700	99.0%	
51017	Bank Charges - Credit Card	-	-	-	-	-	-	-	-	-				-	300		
51020	Codification	263	88	-	-	-	-	1,145	-	110				1,606	1,000	160.6%	
51025	Copier	-	473	264	270	270	270	714	291	270				2,823	4,500	62.7%	
51030	Dues, Memberships, and Subscriptions	132	243	138	274	22	87	87	62	152				1,195	3,000	39.8%	
51035	MASC Membership	-	-	-	-	-	-	-	5,347	-				5,347	5,400		
51037	Business License Contract Fees	-	934	-	-	-	-	-	-	-				934	-		
51040	Elections	-	-	-	-	-	-	-	18,185	-				18,185	10,000	181.8%	
51050	Employees													5,857	11,680	50.1%	
51051	Employee Appreciation	145	-	112	461	523	50	1,792	323	249				3,656	2,800	130.6%	xmas party
51052	Employee Screening	-	-	-	-	180	66	-	142	-				388	380	102.1%	
51053	Employee Training and Travel	-	-	446	21	-	-	-	85	110				662	3,000	22.1%	
51055	Uniforms	-	204	-	-	-	120	-	-	827				1,151	5,500	20.9%	
51060	Equipment/Software/Maintenance	-	-	-	-	-	327	65	-	-				392	1,500		
51070	Grant Writing Services	-	-	1,299	-	-	-	-	-	-				1,299	1,299	100.0%	
51080	Information Services	3,955	774	17,515	6,684	27,967	8,737	17,950	9,643	1,151				94,376	131,680	71.7%	
51090	Insurance	-	-	-	2,816	15,384	23,385	1,925	-	5,424				48,934	95,000	51.5%	
51110	Legal Services	14,130	11,210	9,028	25,543	18,458	20,607	11,700	15,013	34,165				159,853	180,000	88.8%	
51115	Legal Settlement	-	-	-	-	-	-	-	-	-				-	-		
51120	Miscellaneous	-	-	-	-	90	250	100	-	-				440	-		
51130	Mileage Reimbursement	-	-	-	-	-	-	-	-	-				-	600		
51150	Postage	5,316	214	-	-	212	-	720	-	212				6,673	19,500	34.2%	
51160	Professional Services	7,632	-	4,000	-	-	-	4,000	-	-				15,632	20,000	78.2%	
51200	Supplies	1,091	1,281	412	1,662	554	1,637	1,222	249	1,557				9,666	10,000	96.7%	
		107,496	93,271	111,159	154,277	142,021	151,542	113,690	120,947	123,344	-	-	-	1,116,551	1,818,659	% of Budget: 61.4%	
52000 ELECTED OFFICIALS																	
52001	Salaries	5,385	5,385	5,385	8,077	5,385	5,385	6,038	6,692	6,692				54,423	78,500	69.3%	
52005	Benefits - Elected Officials	6,185	6,185	6,185	9,278	6,185	6,185	6,550	6,758	6,758				60,271	117,000	51.5%	
52030	Council Expenses	53	-	80	107	107	869	1,878	135	115				3,344	2,000	167.2%	swearing-in
52040	Mayor Expense	194	301	-	-	-	-	-	402	-				897	2,000	44.9%	
52053	Training	-	-	-	-	250	-	1,354	-	-				1,604	500	320.8%	
		11,818	11,871	11,650	17,462	11,927	12,439	15,820	13,988	13,566	-	-	-	120,540	200,000	% of Budget: 60.3%	

Town of James Island Monthly Budget Report

Fiscal Year 2025 - Ending June 2026
 AMENDED October 2025

		1st Quarter			2nd Quarter			3rd Quarter			4th Quarter						
		July	August	September	October	November	December	January	February	March (75% of the FY)	April	May	June	TOTAL	BUDGETED		
53000 PUBLIC WORKS																	
53030	Dues, Memberships, and Subscriptions (PW)	-	-	-	255	-	-	-	-	180	-	-	-	435	800	54.4%	
53060	Equipment / Software PW (non-cap)	-	87	-	-	-	-	-	-	-	-	-	87	4,000	2.2%		
53070	Groundskeeping	2,228	13,283	1,576	1,877	4,507	13,012	8,036	3,125	2,828	-	-	50,472	80,000	63.1%		
53130	Mileage Reimbursement (PW)	-	-	-	-	-	-	-	182	-	-	-	182	-			
53160	Professional Services PW	-	-	-	-	-	990	-	-	-	-	-	990	10,000	9.9%		
53162	Engineering Services	-	2,572	6,180	-	668	2,970	990	-	2,805	-	-	16,184	20,000	80.9%		
53170	Projects PW (non-cap)	-	6,250	-	-	-	-	4,635	-	265	-	-	11,150	35,000	31.9%		
53175	Stormwater Expenses (sent to County for Reimbursement)	2,250	68,803	1,238	-	825	31,625	-	13,550	3,400	-	-	121,690	85,000	reimbursable		
53176	County Stormwater Fee Payments	-	-	-	-	-	726	-	-	-	-	-	726	-			
53180	Public Outreach	-	-	-	-	-	-	-	-	-	-	-	-	300			
53190	Signage	(1,564)	-	1,224	-	1,345	2,179	818	867	2,428	-	-	7,296	7,000	104.2%		
53200	Supplies PW	82	-	92	69	331	290	24	-	1,979	-	-	2,867	4,500	63.7%	asphalt	
		17,996	90,994	10,309	2,201	7,675	51,792	14,503	17,725	13,885	-	-	212,079	246,600	% of Budget: 86.0%		
54000 CODE ENFORCEMENT (ZONING/LIVABILITY)																	
54010	Animal Issues	-	-	-	-	-	-	-	-	-	-	-	-	-	2,000		
54030	Dues, Memberships, and Subscriptions (CE)	-	-	-	-	-	-	-	-	30	-	-	30	200			
54053	Employee Training (CE)	-	-	-	-	-	-	-	-	45	-	-	45	500			
54060	Equipment / Software (CE)	-	-	-	-	-	-	-	-	-	-	-	-	500			
54065	Inoperable Vehicle Towing	-	-	-	-	-	-	-	-	-	-	-	-	1,500			
54070	Overgrown Lot Clearing	-	-	-	-	-	-	-	-	-	-	-	-	4,000			
54200	Supplies (CE)	-	164	-	-	-	26	-	-	-	-	-	190	500	38.0%		
54300	Unsafe Buildings Demolition	-	-	-	-	-	-	-	-	-	-	-	-	-			
		-	164	-	-	-	26	-	-	75	-	-	265	9,200	% of Budget: 2.9%		
55000 PLANNING, ZONING, PERMITTING																	
55010	Advertising	160	112	-	-	110	345	199	-	-	-	-	926	1,000	92.6%		
55020	Arborist Reports	-	2,150	-	1,400	-	-	1,450	2,200	1,100	-	-	8,300	10,000	83.0%		
55030	Dues, Memberships, and Subscriptions (PZP)	-	-	-	-	-	-	-	-	-	-	-	-	400			
55060	Equipment / Software (PZP)	-	377	-	-	264	178	377	199	199	-	-	1,594	1,000	159.4%		
55150	Postage (PZP)	-	-	-	-	-	-	-	-	-	-	-	-	400			
55160	Professional Services (PZP)	-	3,754	2,145	-	2,310	4,110	1,815	-	3,548	-	-	17,681	35,000	50.5%		
55180	Public Outreach (PZP)	-	-	-	-	-	-	1,298	-	-	-	-	1,298	2,500			
55200	Supplies (PZP)	-	-	-	-	-	-	-	-	-	-	-	-	400			
55400	Planning Commission	150	250	50	250	-	-	-	-	-	-	-	700	5,000	14.0%		
55500	Board of Zoning Appeals	-	-	-	-	150	-	150	-	-	-	-	300	3,000	10.0%		
		310	6,643	2,195	1,650	2,834	4,633	5,290	2,399	4,847	-	-	30,800	58,700	% of Budget: 52.5%		

Town of James Island Monthly Budget Report

Fiscal Year 2025 - Ending June 2026
 AMENDED October 2025

	1st Quarter			2nd Quarter			3rd Quarter			4th Quarter			TOTAL	BUDGETED	
	July	August	September	October	November	December	January	February	March (75% of the FY)	April	May	June			
56000 EMERGENCY SERVICES / CERT															
56053	Employee Training and Travel	-	-	-	-	-	-	-	-	-	-	-	-	2,500	
56060	Equipment / Software (ESC)	-	-	-	-	-	-	-	-	-	-	-	-	1,000	
56062	Radio Contract	861	-	861	-	-	861	-	924	-	-	-	3,507	3,400	103.1%
56065	Mobile Devices	281	241	241	241	203	202	203	203	203	-	-	2,016	1,500	134.4%
56070	Generator Maintenance	-	-	429	-	-	-	-	-	-	-	-	429	2,500	17.2%
56180	Public Outreach (ESC)	-	-	-	-	-	-	-	-	-	-	-	-	500	
56200	Supplies (ESC)	-	-	457	-	-	-	-	123	-	-	-	580	10,000	5.8%
56220	PPE	-	-	16	97	22	-	-	46	-	-	-	182	4,500	4.0%
56240	Response Supply Kits	-	-	-	-	-	-	-	-	-	-	-	-	1,620	
56300	MISC - Emergency Management	281	281	281	-	-	-	-	-	-	-	-	843	843	100.0%
55150	Meals	-	-	156	-	-	-	-	-	-	-	-	156	156	100.3%
55160	Accommodations	-	-	-	-	-	-	-	-	-	-	-	-	-	
55180	Fuel/Mileage	-	-	-	-	-	-	-	-	-	-	-	-	-	
55200	Other	-	-	-	-	-	-	-	-	-	-	-	-	-	
56500	Emergency Activations	-	-	-	-	-	11,315	-	-	-	-	-	11,315	30,000	37.7%
56800	Teen CERT Program	-	-	-	-	-	-	-	-	-	-	-	-	-	
												19,027	58,519		
												% of Budget: 32.5%			

57000 FACILITIES, PARKS & EQUIPMENT															
57060	Equipment, Funitures, Fixtures (non-cap)	-	-	259	827	80	1,324	-	44	-	-	-	2,534	3,000	84.5%
57070	Facilty Rental Deposit Returns	-	-	100	1,350	800	600	400	450	950	-	-	4,650	1,000	465.0%
57080	Facilities Maintenance	232	2,707	200	505	1,785	290	5,868	5,451	6,029	-	-	23,067	25,000	92.3%
57100	Facility Upgrades / Construction (non-cap)	-	-	2,325	-	-	243	240	-	-	-	-	2,808	4,000	70.2%
57120	Fire Safety / First Aid	1,080	-	250	-	-	349	-	-	350	-	-	2,029	1,330	152.6%
57150	Janitorial	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1,650	-	-	14,850	21,500	69.1%
57160	Rent - Storage Unit	-	145	145	145	145	191	191	191	191	-	-	1,344	1,750	76.8%
57170	Security Monitoring	222	59	403	-	89	111	111	135	206	-	-	1,336	4,000	33.4%
57180	Street Lights	15,724	15,832	550	31,709	-	15,863	15,863	15,863	31,729	-	-	143,134	180,000	79.5%
57190	Utilities	3,155	2,371	894	3,762	838	2,016	2,187	2,334	3,940	-	-	21,497	35,000	61.4%
57200	Supplies	-	-	-	1,056	692	641	657	1,136	2,211	-	-	6,393	1,500	426.2%
57250	Vehicle and Equipment Fuel	-	670	203	401	189	305	183	187	376	-	-	2,514	6,500	38.7%
57260	Vehicle and Equipment Maintenance	40	456	133	348	378	336	1,061	1,250	10,745	-	-	14,748	18,000	81.9%
57300	NON-HTAX Maintenance	-	-	-	-	-	-	-	-	-	-	-	21,103	120,000	17.6%
57310	Dog Stations	183	-	-	187	-	-	-	98	102	-	-	571	18,000	3.2%
57320	Brantley Park	-	-	-	-	-	-	-	-	-	-	-	-	2,000	
57330	Dock Street Park	-	-	85	-	-	-	5,125	-	5,960	-	-	11,170	10,000	111.7%
57340	Hillman Lot	-	-	-	-	-	-	-	-	-	-	-	-	10,000	
57350	Mill Point Park	-	-	-	875	49	1,150	-	74	1,650	-	-	3,798	50,000	7.6%
57360	Pinckney Park	-	410	-	60	-	62	3,857	-	1,175	-	-	5,565	30,000	18.5%
												262,008	422,580		
												% of Budget: 62.0%			

truck repair

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		1st Quarter			2nd Quarter			3rd Quarter			4th Quarter					
		July	August	September	October	November	December	January	February	March (75% of the FY)	April	May	June	TOTAL	BUDGETED	
58000 COMMUNITY SERVICES																
58010	Business Development Council	-	-	-	-	-	-	-	-	-	-	-	-	-	500	
58020	Children's Council	-	-	-	-	167	462	-	330	-	-	-	-	959	1,500	
58030	Community Service Contributions	-	-	-	3,190	-	44,950	-	10,000	-	-	-	-	58,140	40,000	
58040	Community Tutoring Programs	9,925	-	-	-	-	-	-	-	-	-	-	-	9,925	8,155	
58050	Crime Watch Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
58060	Drainage Council	-	-	-	-	-	-	-	-	-	-	-	-	-	500	
58070	History Commission	-	375	300	27	288	2,860	-	2,998	2,728	-	-	9,575	6,000		
58080	James Island Pride	-	174	83	291	-	406	-	-	167	-	-	1,120	6,000		
58085	Helping Hands	-	199	-	-	-	150	-	-	-	-	-	349	2,000		
58090	Neighborhood Council	-	-	-	-	-	-	1,620	-	-	-	-	1,620	2,800		
58100	Repair Care Program	8,829	-	-	-	-	-	-	-	7,811	-	-	16,640	40,000		
58120	Miscellaneous	-	-	-	-	-	-	-	78,156	80	-	-	78,236	-		
58200	Special / Community Events	-	1,080	90	1,580	1,605	603	1,134	593	675	-	-	7,360	6,000		
58210	Tree Council	44	-	-	785	-	748	-	197	154	-	-	1,928	5,000		
58220	Youth Sports Program with CHS	-	-	-	-	-	-	-	-	-	-	-	-	12,200		
		18,798	1,828	473	5,873	2,060	50,180	2,754	92,274	11,614	-	-	-	185,852	130,655	
														% of Budget: 142.2%		
59000 ISLAND SHERIFF'S PATROL																
59001	ISP Salaries	24,928	41,270	35,991	55,318	40,885	38,443	33,493	36,368	40,720	-	-	-	347,413	400,000	
59005	ISP Benefits	7,477	11,921	10,295	15,981	11,812	11,106	9,676	10,507	11,764	-	-	-	100,539	116,000	
59020	ISP Operating Costs (radio, fuel, maint, WL, vehicle use)	3,278	40	40	40	4,770	6,040	11,374	6,918	40	-	-	-	32,541	20,000	
59100	ISP Dedicated Officer	21,856	-	-	-	22,592	-	-	19,338	-	-	-	-	63,785	115,005	
		57,538	53,231	46,326	71,339	80,058	55,589	54,543	73,131	52,524	-	-	-	544,278	651,005	
														% of Budget: 83.6%		
60000 TREE FUND																
44000	PRIOR TREE FUND BALANCE														(9,005)	
44000	ESTIMATED FY REVENUE														2,500	
														(6,505)		
60010	Tree Maintenance and Care	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	
60020	Tree Planting	-	-	-	-	-	-	-	-	-	-	-	-	-	1,200	
	Transfer to GF	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
														11,200		
														End Balance	(17,705)	

LPR renewals

Town of James Island Monthly Budget Report

Fiscal Year 2025 - Ending June 2026
 AMENDED October 2025

	1st Quarter			2nd Quarter			3rd Quarter			4th Quarter			TOTAL	BUDGETED		
	July	August	September	October	November	December	January	February	March (75% of the FY)	April	May	June				
62000 CAPITAL PROJECTS (non HTAX)																
ROAD / SIDEWALK INFRASTRUCTURE																
62014	Dill's Bluff Sidewalk III & IV	-	-	1,080	398	-	-	-	-	-	-	-	-	1,478	15,000	9.9%
62022	Regatta Road Sidewalk	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
62030	Nabors I	-	-	-	-	-	-	-	-	660	-	-	-	660	235,000	
62034	Greenhill - Honeyhill Drainage/Paving	-	-	-	-	-	-	-	-	-	-	-	-	-	58,800	
62040	Traffic Calming Projects	-	-	6,711	60	173	-	-	-	7,848	-	-	-	14,792	35,000	42.3%
62050	Other Road / Sidewalk Projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL Road / Sidewalk Infrastructure		-	-	7,791	457	173	-	-	-	8,508	-	-	-	16,929	343,800	
DRAINAGE / SEWER PROJECTS																
62060	RIA Sewer Project (connections)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
62062	Additional Sewer Connections	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
62065	James Island Creek Sewer Expansion Match	-	-	-	-	-	-	-	-	-	-	-	-	-	230,043	
62100	Oceanview-Stonepost Drainage I & II	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
62105	Quail Run Drainage	23,018	-	-	-	-	-	-	-	-	-	-	-	23,018	23,018	100.0%
62110	Woodhaven Drainage	23,018	-	-	-	-	-	-	-	-	-	-	-	23,018	23,018	100.0%
62200	Other Drainage / Sewer Projects	-	-	-	-	-	-	-	-	-	-	-	-	-	15,000	
62210	Cecil Circle	-	-	-	-	31,127	458	-	-	-	-	-	-	31,584	35,000	
TOTAL Road / Sidewalk Infrastructure		46,035	-	-	-	31,127	458	-	-	-	-	-	-	77,620	326,079	23.8%
62520	New Construction JIACC (non-HTAX portion)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
62522	New Construction JIACC (ATAX match)	-	7,184	-	-	-	6,364	-	-	7,452	-	-	-	21,000	21,000	100.0%
62600	Audio / Visual Upgrades	-	-	-	-	-	-	-	-	10,950	-	-	-	10,950	15,000	
62610	Public Works Equipment to Capitalize	-	-	-	-	-	-	-	-	-	-	-	-	-	1,500	
62620	Vehicle Purchase	26,131	-	-	-	-	-	-	50,712	-	-	-	-	76,843	47,399	162.1%
62650	Town Hall	-	-	-	-	2,675	3,425	-	40,524	-	-	-	-	46,624	64,000	72.8%
62655	Shutters and Deck	-	-	-	-	-	-	-	18,010	67,290	-	-	-	85,300	30,000	284.3%
62660	Computer Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	23,000	
65670	Phone System	-	-	-	-	-	-	-	-	-	-	-	-	-	11,000	
Parks and Other																
62710	Brantley (non-HTAX eligible)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
62720	Dock Street (non-HTAX eligible)	-	-	-	-	-	-	-	1,026	-	1,579	-	-	2,605	100,000	
62730	Mill Point (non-HTAX eligible)	-	-	-	-	4,427	-	-	-	-	754	-	-	5,182	100,000	
62740	Pinckney (non-HTAX eligible)	-	-	-	-	-	-	-	5,950	-	-	-	-	5,950	-	
62750	Grace Triangle (non-HTAX eligible)	-	-	-	-	6,645	7,875	-	-	-	-	-	-	14,520	30,000	48.4%
62800	Land Acquisition (non-HTAX eligible)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL OTHER		26,131	7,184	-	-	13,747	17,664	6,976	109,246	88,025	-	-	-	268,972	378,899	
		72,166	7,184	7,791	457	45,047	18,122	6,976	109,246	96,533	-	-	-	363,521	1,048,778	
														% of Budget: 34.7%		

Town of James Island Monthly Budget Report

Fiscal Year 2025 - Ending June 2026
 AMENDED October 2025

		1st Quarter			2nd Quarter			3rd Quarter			4th Quarter						
		July	August	September	October	November	December	January	February	March (75% of the FY)	April	May	June	TOTAL	BUDGETED		
HOSPITALITY TAX (HTAX)																	
43000															3,246,825		
HTAX BALANCE FROM PRIOR YEAR															646,930	715,000	90.5%
HTAX Revenue		109,029	81,132	65,522	64,319	75,180	31,550	69,460	87,263	63,475				646,930	715,000	90.5%	
													% of Budget: 90.5%				
65000 HTAX OPERATING FUND (non-cap)																	
65002															-	-	
Brantly Park Operating		-	-	-	-	-	-	-	-	-				-	-		
65003															-	3,000	
Camp and Folly Roads Landscaping Maintenance		-	-	-	-	-	-	-	-	-				-	3,000		
65005															2,819	6,000	47.0%
Community Events		-	2,000	-	-	-	-	285	184	350				2,819	6,000	47.0%	
65007															-	1,000	
Guide to Historic JI		-	-	-	-	-	-	-	-	-				-	1,000		
65012															1,062	3,000	
Holiday Decorations		-	-	-	-	-	362	-	-	700				1,062	3,000		
65015															-	5,000	
Promotional Grants		-	-	-	-	-	-	-	-	-				-	5,000		
65016															164	1,000	
Rethink Folly Road-Staff time		-	-	-	-	-	164	-	-	-				164	1,000		
65018															44,461	32,000	138.9%
Santee Street Public Parking Lots		1,700	2,800	2,800	2,800	2,800	31,561	-	-	-				44,461	32,000	138.9%	
65020															13,790	10,000	137.9%
Town Market		-	-	4,300	817	1,488	912	1,597	2,339	2,336				13,790	10,000	137.9%	
65030															145	145	100.0%
JIACC Operations		145	-	-	-	-	-	-	-	-				145	145	100.0%	
65300															-	150,000	
Public Safety of Tourism Areas (25% of ISP transfer to G		-	-	-	-	-	-	-	-	-				-	150,000		
TOTAL OPERATING:		1,845	4,800	7,100	3,617	4,288	32,998	1,882	2,523	3,387				62,440	211,145	29.6%	
65500 HTAX ELIGIBLE CAPITAL PROJECTS																	
65510															-	10,000	
Folly Road Beautification		-	-	-	-	-	-	-	-	-				-	10,000		
65515															-	400,000	
Rethink Folly Phase I		-	-	-	-	-	-	-	-	-				-	400,000		
65516															-	-	
Rethink Folly Phases II & III		-	-	-	-	-	-	-	-	-				-	-		
65520															155,677	2,000,000	
James Island Arts & Community Center Construction		-	-	-	-	750	47,492	-	-	107,435				155,677	2,000,000		
65529															-	-	
Brantley Park Improvements		-	-	-	-	-	-	-	-	-				-	-		
65530															-	100,000	
Dock Street Improvements		-	-	-	-	-	-	-	-	-				-	100,000		
65540															-	-	
Hillman Lot		-	-	-	-	-	-	-	-	-				-	-		
65550															-	125,000	
Mill Point Improvements		-	-	-	-	-	-	-	-	-				-	125,000		
65560															-	-	
Pinckney Park Improvements		-	-	-	-	-	-	-	-	-				-	-		
65700															-	1,061,176	
Land Acquisition for HTAX uses		-	-	-	-	-	-	-	-	-				-	1,061,176		
65705															61,176	661,176	
Mill Point Park Acquisition		-	-	-	-	-	-	61,176	-	-				61,176	661,176		
65710															-	400,000	
Grace Triangle Park Acquisition		-	-	-	-	-	-	-	-	-				-	400,000		
65850															-	-	
Other Park Projects (HTAX share)		-	-	-	-	-	-	-	-	-				-	-		
65860															-	5,000	
Other Tourism Related Projects		-	-	-	-	-	-	-	-	-				-	5,000		
TOTAL Road / Sidewalk Infrastructure		-	-	-	-	750	47,492	61,176	-	107,435				216,853	3,701,176		
HTAX ENDING ESTIMATE																	
Balance from above															3,246,825		
Revenue															<u>715,000</u>		
TOTAL AVAILABLE THIS FY:															3,961,825		
Operating Budget															211,145		
Projects Budget															<u>3,701,176</u>		
TOTAL BUDGETED COSTS THIS FY:															3,912,321		
ESTIMATED ENDING FY BALANCE:															<u><u>49,504</u></u>		

Town of James Island Monthly Budget Report

Fiscal Year 2025 - Ending June 2026
 AMENDED October 2025

		1st Quarter			2nd Quarter			3rd Quarter			4th Quarter			TOTAL	BUDGETED	
		July	August	September	October	November	December	January	February	March (75% of the FY)	April	May	June			
ACCOMMODATIONS TAX (ATAX)																
	ATAX Balance from prior year													23,624		
42010	ATAX Revenue - State	-	24,214	-	-	14,074	-	12,670	-	-				50,958	67,500	75.5%
42020	ATAX Revenue - County	-	-	580	-	245	-	-	-	151				976	7,500	13.0%
	TOTAL REVENUE THIS FY:														75,000	
	ESTIMATED FUNDS AVAILABLE THIS FY:														98,624	
68000 ACCOMMODATIONS TAX																
68010	Tourism Related Expenditures	-	-	-	-	-								-	61,930	
68050	Advertising and Promotion	-	-	-	-	150	150	150	200	150				800	5,000	
	<u>Transfer to GF</u>													-	27,500	
	TOTAL OPERATING:	-	-	-	-	150	150	150	200	150	-	-	-	800	94,430	