



July 2026 Finance Report

This monthly budget report is through June 30, 2026...the end of the Fiscal Year 2025-2026.

With the recent amendment, this budget year is complete. There are a few areas, primarily in revenue, where the budget still diverged from our amendment. I have highlighted these areas.

Revenues:

Overall, revenues came in 14.1% or \$699,488 additional. You will recall that I frequently noted that some revenue items look like they would be under budget for the year because those revenue items get to us by the end of the year. The significant increases are found in:

- Insurance Tax Program (revenue over budget by 45%)
- Building Permit Fees (over by 210%...this is an item that will need to be adjusted for the next Fiscal Year as we get used to having our bldg. permits in-house)
- Business Licenses (over 59%...as a result of contractors/subs with the building permits in-house)
- Donations/Contributions (over 170% related to the Art and Community Center)
- Local Assessment Fees (over 26%)
- Planning & Zoning Fees (over 27% as a result of building permits in-house)

Some items are under budget, but the overall picture is an overage of 14%.

Expenses:

Administration (overall under budget at 86%)

- I've added the "Building Permit Contract Fees" but we will need to amend the budget to add an amount when we can more accurately forecast the impacts from the building permitting.
- "Miscellaneous" went over 31%.
- "Supplies" went over 13%.

Elected Officials (overall at 98% of budget)

- Nothing unusual.

Public Works (overall at 96%)

- Nothing unusual.

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Code Enforcement (at 18% of budget)

- Nothing unusual.

Planning, Zoning, & Permitting (over budget by 21%)

- The BCDCOG was hired to update the comprehensive plan and that is reflected in “Professional Services” over budget by 50%.
- “Equipment / Software” over budget by 10%

Emergency Services / CERT (at 42% of budget)

- Nothing unusual.

Facilities, Parks, & Equipment (at 93% of budget)

- “Facilities Maintenance” over budget by 17%.
- “Supplies” over by 10%.

Community Services (at 94% of budget)

- Nothing unusual.

Island Sheriff’s Patrol (at 99% of budget)

- Deputy costs about 4% over budget. Please note that this includes the 25% transfer in from HTAX Public Safety of Tourism Areas.

Capital Projects - General Fund (at 61% of budget)

- Town Hall general improvements is over budget about 8%.

In Hospitality Tax (not part of our General Fund Budget):

- Revenue is over budget about 11%.
- Holiday Decorations is over budget 112% due to our contractor doing the work to install/take down.
- The Art and Community Center Construction was over budget last year about 6%.

Mike Hemmer – Finance Director

Town of James Island

Town of James Island Monthly Budget Report

Fiscal Year 2025 - Ending June 2026
AMENDED October 2025

Town of James Island Monthly Budget Report																			
1st Quarter				2nd Quarter			3rd Quarter			4th Quarter									
July August September				October November December			January February March			April May		(100%) June		TOTAL	BUDGETED				
40000 GENERAL FUND REVENUE																			
40010	Brokers & Insurance Tax Program													1,248,331	920,000	135.7%			
40011	Brokers Tax Program (BTP)			163,587	-	-	-	-	-	132	-	-	-	163,718	170,000	96.3%			
40012	Insurance Tax Program (ITP)			-	4,865	67	-	-	-	-	5,705	43,584	1,030,392	1,084,612	750,000	144.6%			
40015	Building Permit Fees			-	5,016	1,431	1,436	-	1,992	4,286	-	1,525	3,041	72,768	32,577	124,071	40,000	310.2%	
40020	Business Licenses			26,493	115,176	17,598	97,511	8,182	1,416	27,806	2,100	29,795	40,884	269,895	125,187	762,041	480,000	158.8%	
40025	Donations/Contributions			-	-	-	-	-	-	200	50	745	2,510	5,525	12,594	21,624	8,000	270.3%	
40050	Facility Rental Fees			(50)	725	2,150	2,000	1,900	800	1,500	1,600	850	2,000	750	750	14,975	16,000	93.6%	
40060	Filing Fees			-	400	-	-	-	-	-	-	-	-	-	-	400	400	100.0%	
40070	Franchise Fees			1,128	28,924	-	1,035	27,941	-	926	26,831	-	825	27,273	171,192	286,075	320,000	89.4%	
40080	Interest Income			37,531	21,827	21,426	24,191	22,793	23,047	22,278	19,842	21,915	21,634	22,095	21,497	280,076	280,000	100.0%	
40090	LOP - Alcohol Licensese			-	-	-	2,000	-	1,960	-	-	-	-	-	-	3,960	6,000	66.0%	
40100	Local Assessment Fees			4,050	-	2,001	-	-	-	-	-	2,228	-	-	2,145	10,424	8,279	125.9%	
40110	Local Option Sales Tax												-			1,901,084	1,935,000	98.2%	
40112	LOST - Property Tax Credit Fund			-	123,369	244,451	117,046	114,125	118,104	114,363	129,024	103,688	-	103,892	130,973	1,299,036	1,330,000	97.7%	
40114	LOST - Municipal Fund			-	56,732	112,141	52,385	52,858	54,400	53,093	63,446	48,199	-	49,209	59,585	602,048	605,000	99.5%	
40120	Miscellaneous Income			696	215	-	3,287	10,524	4,744	320	90	211	60	50	-	20,196	22,000	91.8%	
40200	Planning & Zoning Fees															40,764	32,000	127.4%	
40202	Accessory Structure			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
40204	BNB Permit			81	106	-	-	-	-	-	-	-	46	-	-	234	-	-	
40206	Board of Zoning Appeals			-	-	-	500	250	-	-	-	500	-	250	-	1,500	-	-	
40208	Clearing & Grubbing			25	-	-	-	-	-	-	25	-	-	-	-	50	-	-	
40209	Commercial Zoning Permit			350	100	150	175	50	390	100	190	140	450	118	100	2,313	-	-	
40210	Demolition			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
40212	Exempt Plat			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
40214	Home Occupation			175	150	50	175	100	95	50	50	150	100	50	125	1,270	-	-	
40216	Residential Zoning Permit			2,220	1,940	1,550	1,515	1,375	2,485	1,525	1,800	2,450	2,425	3,517	7,036	29,838	-	-	
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	-	-	-	75	150	983	-	-	
40228	Tree Permits			500	275	300	400	375	125	400	325	125	300	250	225	3,600	-	-	
40230	Subdivision Application			180	-	-	130	-	-	50	-	50	-	-	-	410	-	-	
40250	Stormwater Fee Reimbursment from County SW Fund			30,000	-	67,468	-	-	-	31,625	-	-	-	16,950	-	146,043	155,000	94.2%	
40300	State Aid to Subdivisions (LGF)			-	78,819	-	78,819	-	-	78,752	-	-	78,752	-	-	315,142	315,142	100.0%	
40310	Telecommunications Tax Program (TTP)			-	-	23	-	-	5	-	-	9,143	-	-	140	9,311	12,000	77.6%	
40315	Town Market Vendor Payments			1,165	-	1,912	775	840	600	570	749	810	660	-	600	8,681	9,800	88.6%	
40320	Homestead Exemption			46,285	-	-	-	-	-	-	-	-	-	-	-	46,285	46,285	100.0%	
40500	Grants			-	5,192	-	-	-	-	79,156	-	-	-	-	-	84,348	84,348	100.0%	
41000	Transfers In															168,921	271,930	62.1%	
41010	State ATAX Allowance (25,000)			-	-	-	-	-	-	-	-	-	-	-	25,000	25,000	25,000		
41015	State ATAX Additional %			-	-	-	-	-	-	-	-	-	-	-	-	-	2,500		
41020	Transfer from HTAX for Public Safety of Tour Areas			-	-	-	-	-	-	-	-	-	-	-	143,921	143,921	150,000		
				314,525	443,830	473,018	383,480	241,538	210,263	417,049	246,222	222,996	159,391	616,250	1,764,188	5,661,672	4,962,184		
															% of Budget:		114.1%		

Fiscal Year 2025 - Ending June 2026
AMENDED October 2025

52000 ELECTED OFFICIALS

Fiscal Year 2025 - Ending June 2026
AMENDED October 2025

[illegible]

Fiscal Year 2025 - Ending June 2026
AMENDED October 2025

57000 FACILITIES, PARKS & EQUIPMENT																
57060	Equipment, Funitures, Fixtures (non-cap)	-	-	259	827	80	1,324	-	44	-	1,036	360	-	3,930	4,000	98.2%
57070	Facilty Rental Deposit Returns	-	-	100	1,350	800	600	400	450	950	750	600	200	6,200	6,000	103.3%
57080	Facilities Maintenance	232	2,707	200	505	1,785	290	5,868	5,451	6,029	1,983	16,805	324	42,179	36,000	117.2%
57100	Facility Upgrades / Construction (non-cap)	-	-	2,325	-	-	243	240	-	-	750	-	-	3,558	4,000	88.9%
57120	Fire Safety / First Aid	1,080	-	250	-	-	349	-	-	350	-	-	-	2,029	2,029	100.0%
57150	Janitorial	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1,650	19,800	19,800	100.0%
57160	Rent - Storage Unit	-	145	145	145	145	191	191	191	191	191	191	191	1,917	1,917	100.0%
57170	Security Monitoring	222	59	403	-	89	111	111	135	206	241	143	61	1,781	2,500	71.2%
57180	Street Lights	15,724	15,832	550	31,709	-	15,863	15,863	15,863	31,729	15,879	-	31,823	190,836	191,000	99.9%
57190	Utilities	3,155	2,371	894	3,762	838	2,016	2,187	2,334	3,940	2,360	2,048	4,351	30,255	35,000	86.4%
57200	Supplies	-	-	-	1,056	692	641	657	1,136	2,211	140	1,025	1,223	8,781	8,000	109.8%
57250	Vehicle and Equipment Fuel	-	670	203	401	189	305	183	187	376	370	445	590	3,918	4,000	98.0%
57260	Vehicle and Equipment Maintenance	40	456	133	348	378	336	1,061	1,250	10,745	2,537	-	110	17,395	18,000	96.6%
57300	NON-HTAX Maintenance				-		-							26,288	55,000	47.8%
57310	Dog Stations	183	-	-	187		-	-	98	102	-	-	986	1,557	10,000	15.6%
57320	Brantley Park	-	-	-	-		-	-	-	-	-	-	-	-	-	
57330	Dock Street Park	-	-	85	-		-	5,125	-	5,960	-	-	974	12,144	15,000	81.0%
57340	Hillman Lot	-	-	-	-		-	-	-	-	-	-	-	-	-	
57350	Mill Point Park	-	-	-	875	49	1,150	-	74	1,650	2,249	129	694	6,870	15,000	45.8%
57360	Pinckney Park	-	410	-	60		62	3,857	-	1,175	-	153	-	5,718	15,000	38.1%
		22,287	24,302	7,197	42,876	6,696	25,131	37,392	28,863	67,264	30,135	23,548	43,177	358,868	387,246	
														% of Budget:	92.7%	

Town of James Island Monthly Budget Report

Fiscal Year 2025 - Ending June 2026
AMENDED October 2025

		1st Quarter			2nd Quarter			3rd Quarter			4th Quarter			TOTAL	BUDGETED	
		July	August	September	October	November	December	January	February	March	April	May	(100%) June			
58000 COMMUNITY SERVICES																
58010	Business Development Council	-	-	-	-	-	-	-	-	-	-	-	-	-	500	0.0%
58020	Children's Council	-	-	-	-	167	462	-	330	-	-	-	-	959	1,500	63.9%
58030	Community Service Contributions	-	-	-	3,190	-	44,950	-	10,000	-	-	-	-	58,140	58,140	100.0%
58040	Community Tutoring Programs	9,925	-	-	-	-	-	-	-	-	-	-	-	9,925	9,925	100.0%
58060	Drainage Council	-	-	-	-	-	-	-	-	-	-	-	-	-	500	0.0%
58070	History Commission	-	375	300	27	288	2,860	-	2,998	2,728	2,930	329.87	-	12,835	15,800	81.2%
58075	James Island Arts Council											-	-		500	0.0%
58080	James Island Pride	-	174	83	291	-	406	-	-	167	-	1,871.87	-	2,992	6,000	49.9%
58085	Helping Hands	-	199	-	-	-	150	-	-	-	-	-	74	423	2,000	21.2%
58090	Neighborhood Council	-	-	-	-	-	-	1,620		-	-	114.45	280	2,015	2,800	71.9%
58095	Parks and Gardens											-	-	-	500	0.0%
58100	Repair Care Program	8,829	-	-	-	-	-	-	-	7,811	8,479	-	14,500	39,619	40,000	99.0%
58120	Miscellaneous								79,156	80	-	-	-	79,236	79,236	100.0%
58200	Special / Community Events	-	1,080	90	1,580	1,605	603	1,134	593	675	749	540.00	825	9,474	10,000	94.7%
58210	Tree Council	44	-	-	785	-	748	-	197	154	11	3,000.00	-	4,939	5,000	98.8%
58215	Veterans Affairs Council											-	-		500	0.0%
58220	Youth Sports Program with CHS	-	-	-	-	-	-	-	-		-	-	10,300	10,300	12,200	84.4%
		18,798	1,828	473	5,873	2,060	50,180	2,754	93,274	11,614	12,169	5,856	25,979	230,857	245,101	
		% of Budget:													94.2%	
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	57,808	41,270	39,232	485,723	465,000	104.5%
59005	ISP Benefits	7,477	11,921	10,295	15,981	11,812	11,106	9,678	10,508	11,824	16,705	11,954	11,348	140,609	135,000	104.2%
59020	ISP Operating Costs (radio, fuel, maint, WL, vehicle use)	3,278	40	40	40	4,770	6,040	11,374	6,918	40	40	40	959	33,580	40,000	83.9%
59100	ISP Dedicated Officer	21,856	-	-	-	22,592	-	-	19,338	-	-	-	-	63,785	90,000	70.9%
		57,538	53,231	46,326	71,339	80,058	55,589	54,545	73,132	52,584	74,552	53,264	51,539	723,697	730,000	
		% of Budget:													99.1%	
60000 TREE FUND																
44000	PRIOR TREE FUND BALANCE														(9,005)	
	ESTIMATED FY REVENUE				511			-							2,500	
															(6,505)	
60010	Tree Maintenance and Care	-	-	-	-	-	-	-	-	-	-	325	-	325	-	
60020	Tree Planting	-	-	-	-	-	-	-	-	-	-		-	-	-	
		-	-	-	-	511	-	-	-	-	-	325	-	End Balance	(6,505)	

Fiscal Year 2025 - Ending June 2026
AMENDED October 2025

% of Budget: 61.1%

Town of James Island Monthly Budget Report

Fiscal Year 2025 - Ending June 2026
AMENDED October 2025

Town of James Island Monthly Budget Report																			
		1st Quarter			2nd Quarter			3rd Quarter			4th Quarter								
		July	August	September	October	November	December	January	February	March	April	May	(100%) June	TOTAL	BUDGETED				
HOSPITALITY TAX (HTAX)																			
43000	HTAX BALANCE FROM PRIOR YEAR													3,246,825					
	HTAX Revenue				109,029	81,132	65,522	64,319	75,180	31,550	69,460	87,263	63,475	66,864	38,361	82,452	834,607	750,000	111.3%
														% of Budget:		111.3%			
65000 HTAX OPERATING FUND (non-cap)																			
65002	Brantly Park Operating				-	-	-	-	-	-	-	-	-	-	-	-	-	-	
65003	Camp and Folly Roads Landscaping Maintenance				-	-	-	-	-	-	-	-	-	-	-	-	3,000	0.0%	
65005	Community Events				-	2,000	-	-	-	-	285	184	350	584	194	158	3,755	7,500	50.1%
65007	Guide to Historic JI				-	-	-	-	-	-	-	-	-	-	-	-	-	-	
65012	Holiday Decorations				-	-	-	-	-	-	-	-	-	-	-	-	1,062	500	212.3%
65015	Promotional Grants				-	-	-	-	-	-	-	-	-	-	-	-	-	-	
65016	Rethink Folly Road-Staff time				-	-	-	-	-	-	-	-	-	-	-	-	164	500	32.7%
65018	Santee Street Public Parking Lots				1,700	2,800	2,800	2,800	2,800	31,561	-	-	-	-	-	-	44,461	44,461	100.0%
65020	Town Market				-	-	4,300	817	1,488	912	1,597	2,339	2,336	1,370	1,089	48	16,296	19,000	85.8%
65030	JIACC Operations				145	-	-	-	-	-	-	-	-	-	-	-	145	145	100.0%
65300	Public Safety of Tourism Areas (25% of ISP transfer to G				-	-	-	-	-	-	-	-	-	-	-	-	-	150,000	0.0%
				-												-	-		
TOTAL OPERATING:				1,845	4,800	7,100	3,617	4,288	32,998	1,882	2,523	3,387	1,954	1,283	206	65,883	225,106	29.3%	
65500 HTAX ELIGIBLE CAPITAL PROJECTS																			
65510	Folly Road Beautification				-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	0.0%
65515	Rethink Folly Phase I				-	-	-	-	-	-	-	-	-	-	-	-	-	-	
65516	Rethink Folly Phases II & III				-	-	-	-	-	-	-	-	-	-	-	-	-	-	
65520	James Island Arts & Community Center Construction				-	-	-	-	750	47,492	-	-	107,435	680	935	54,760	212,052	200,000	106.0%
65529	Brantley Park Improvements				-	-	-	-	-	-	-	-	-	-	-	-	-	-	
65530	Dock Street Improvements				-	-	-	-	-	-	-	-	-	-	-	-	-	5,000	0.0%
65540	Hillman Lot				-	-	-	-	-	-	-	-	-	-	1,600	-	1,600	50,000	3.2%
65550	Mill Point Improvements				-	-	-	-	-	-	-	-	-	44	-	-	44	25,000	0.2%
65560	Pinckney Park Improvements				-	-	-	-	-	-	-	-	-	-	-	-	-	-	
65700	Land Acquisition for HTAX uses				-	-	-	-	-	-	-	-	-	-	-	-	-	61,176	0.0%
65705	Mill Point Park Acquisition				-	-	-	-	-	-	61,176	-	-	-	-	-	61,176	61,176	100.0%
65710	Grace Triangle Park Acquisition						-	-	-	-	-	-	-	-	-	-	-	-	
65715	Other HTAX Land Acquisition												5,000	322,859	775	328,634	340,000	96.7%	
65850	Other Park Projects (HTAX share)						-	-	-	-	-	-	-	-	-	-	-	-	
65860	Other Tourism Related Projects				-	-	-	-	-	-	-	-	-	-	-	-	-	5,000	0.0%
TOTAL Road / Sidewalk Infrastructure				-	-	-	-	750	47,492	61,176	-	107,435	5,724	325,394	55,535	603,505	696,176		
HTAX ENDING ESTIMATE																			
	Balance from above													3,246,825					
	Revenue													715,000					
	TOTAL AVAILABLE THIS FY:													3,961,825					
	Operating Budget													225,106					
	Projects Budget													696,176					
	TOTAL BUDGETED COSTS THIS FY:													921,282					
	ESTIMATED ENDING FY BALANCE:													3,040,543					

Town of James Island Monthly Budget Report

Fiscal Year 2025 - Ending June 2026
AMENDED October 2025

Town of James Island Monthly Budget Report Fiscal Year 2025 - Ending June 2026 AMENDED October 2025		1st Quarter			2nd Quarter			3rd Quarter			4th Quarter			TOTALBUDGETED	
		July	August	September	October	November	December	January	February	March	April	May	(100%) June		
		ACCOMMODATIONS TAX (ATAX)													
42010 42020	ATAX Balance from prior year											23,624			
	ATAX Revenue - State		-	24,214	-	-	14,074	-	12,670	-	-	17,584	-	68,542	67,500
	ATAX Revnue - County		-	-	580	-	245	-	-	-	151	135	-	1,111	7,500
	TOTAL REVENUE THIS FY:														75,000
ESTIMATED FUNDS AVAILABLE THIS FY:															98,624

101.5%
14.8%

68000 ACCOMMODATIONS TAX															
68010	Tourism Related Expenditures	-	-	-	-	-								-	61,930
68050	Advertising and Promotion	-	-	-	-	150	150	150	200	150	337	150	150	1,437	5,000
	Transfer to GF												25,000		27,500
		-												-	-
TOTAL OPERATING:		-	-	-	-	150	150	150	200	150	337	150	25,150	1,437	94,430