May 2026 Finance Report

I have put hard copies of the final 2026-2027 PROPOSED budget at your places for discussion at the Public Hearing and your consideration to introduce by ordinance tonight. To try to help the budget to be more reader friendly, I have a presentation that I have also put at your place. I am prepared to give this presentation if you need me to.

I have also provided a 2025-2026 AMENDMENT budget for our current fiscal year that will end on June 30, 2025. This is also for your consideration to introduce by ordinance tonight. I have a budget change outline and stand ready to answer any questions you might have on the amendment.

All of the budgets and my monthly report give you data through April 30, 2026.

This monthly financial summary report has us at 83.333% of the way through our 2025-2026 Fiscal Year. I've highlighted a few items that stand out this month, and I am happy to answer any questions you may have.

OVERALL, please note that April was a three-pay period month, so salaries and benefits are higher. This happens twice a year as staff is paid every two weeks.

Revenues:

Overall, revenues are currently at 64.1% 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 68.2% of budget)

- Codification continues to run a little high as we have made recent changes to the Town codes.
- Employee Appreciation is a little high, but not overly concerning in the past month.
- Please note that April Legal Services were paid in May.

Elected Officials (overall at 70.5% of budget)

- Nothing unusual for the month.

Public Works (overall at 88.9% primarily due to reimbursable stormwater projects)
- Signage: Continues to be higher due to ongoing ordering of replacement signs.

Code Enforcement (at 2.9% of budget)
- Nothing unusual this month.

Planning, Zoning, & Permitting (at 64.7% of budget)
- Equipment and software is the one item over budget and that is primarily due to the plotter monthly expense. However, that plotter is also almost paid off.

Emergency Services / CERT (at 32.9% of budget)
- Nothing unusual this month.

Facilities, Parks, & Equipment (at 69.1% of budget)
- While several line items are over budget, they have been reported in previous reports.
- The only unusual items were that the Nissan truck had to go into the shop for repairs and a water supply line needed relocation at Mill Point park.

Community Services (at 152.3% 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.
- Special / Community Events continues to run a little high due to the increased activity of a number of successful new events.

Island Sheriff's Patrol (at 95.1% of budget)
- The personnel costs are increasing and I suggest amended amounts in the budget amendment.

Capital Projects - General Fund (at 37.7% of budget)
- The items of the vehicle purchase and the shutters and deck are over budget and will be amended in the amended budget.
- Recent work includes:
    - Nabors Sidewalk
    - Traffic Calming – Speed Hump on Schooner Drive
    - Town Hall trim work
    - Dock Street and Mill Point Pavilion Work

In Hospitality Tax, the only unusual expense was the earnest money for the lot at 1128 Hillman Street

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						
		July	August	September	October	November	December	January	February	March	April (10 months or 83.33% of the FY)	May	June	TOTAL	BUDGETED		
40000	**GENERAL FUND REVENUE**																
40010	**Brokers & Insurance Tax Program**													**174,355**	**750,000**	23.2%	
40011	Brokers Tax Program (BTP)	163,587	-	-	-	-	-	-	-	**132**	-			163,718	166,087	98.6%	
40012	Insurance Tax Program (ITP)	-	4,865	67	-	-	-	-	-	-	5,705			10,636	583,913	1.8%	
40015	**Building Permit Fees**	**-**	**5,016**	**1,431**	**1,436**	**-**	**1,992**	**4,286**	**-**	**1,525**	**3,041**			**18,727**	**15,000**	124.8%	
40020	**Business Licenses**	**26,493**	**115,176**	**17,598**	**97,511**	**8,182**	**1,416**	**27,806**	**2,100**	**29,795**	**40,884**			**366,960**	**480,000**	76.4%	
40025	**Donations/Contributions**	**-**	**-**	**-**	**-**	**-**	**-**	**200**	**50**	**745**	**2,510**			**3,505**	**-**		
40050	**Facility Rental Fees**	**(50)**	**725**	**2,150**	**2,000**	**1,900**	**800**	**1,500**	**1,600**	**850**	**2,000**			**13,475**	**7,500**	179.7%	
40060	**Filing Fees**	**-**	**400**	**-**	-	-	-	-	-	-	-			**400**	**400**	100.0%	
40070	**Franchise Fees**	**1,128**	**28,924**	**-**	**1,035**	**27,941**	**-**	**926**	**26,831**	**-**	**825**			**87,610**	**320,000**	27.4%	
40080	**Interest Income**	**37,531**	**21,827**	**21,426**	**24,191**	**22,793**	**23,047**	**22,278**	**19,842**	**21,915**	**21,521**			**236,370**	**250,000**	94.5%	
40090	**LOP - Alcohol Liceneses**	**-**	**-**	**-**	**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**	**320**	**90**	**211**	**60**			**20,146**	**1,500**	1343.1%	due to auction, insurance
40200	**Planning & Zoning Fees**													**28,867**	**26,000**	111.0%	
40202	Accessory Structure	-	-	-	-	-	-	-	-	-	-			-	-		
40204	BNB Permit	81	106	-	-	-	-	-	-	-	46			234			
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	450			2,095	-		
40210	Demolition	-	-	-	-	-	-	-	-	-	-			-			
40212	Exempt Plat	-	-	-	-	-	-	-	-	-	-			-			
40214	Home Occupation	175	150	50	175	100	95	50	50	150	100			1,095	-		
40216	Residential Zoning Permit	2,220	1,940	1,550	1,515	1,375	2,485	1,525	1,800	2,450	2,425			19,285	-		
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	300			3,125	-		
40230	Subdivision Application	180	-	-	130	-	-	50	-	50	-			410	-		
40250	**Stormwater Fee Reimbursment 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**	-	-	78,752			**315,142**	**315,000**	100.0%	
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**	660			**8,081**	**5,500**	146.9%	
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**	**222,996**	**159,278**	**-**	**-**	**3,112,199**	**4,855,407**		
														% of Budget:	**64.1%**		

Town of James Island Monthly Budget Report

Fiscal Year 2025 - Ending June 2026
AMENDED October 2025

51000 ADMINISTRATION

		1st Quarter			2nd Quarter			3rd Quarter			4th Quarter						
		July	August	September	October	November	December	January	February	March	April (10 months or 83.33% of the FY)	May	June	TOTAL	BUDGETED		
51001	Salaries	52,246	54,913	55,355	82,791	55,518	65,005	50,375	50,351	51,168	77,990			595,711	850,000	70.1%	
51005	Benefits - Staff	21,710	22,170	22,548	33,628	22,717	23,460	21,729	21,232	20,919	32,885			242,998	450,000	54.0%	
51010	Advertising	249	-	-	-	64	-	-	-	-	651			964	3,000	32.1%	
51012	Audit	-	-	-	-	-	7,500	-	-	7,000	-			14,500	13,500	107.4%	
51015	Banking													746	1,000	74.6%	
51016	Bank Charges	69	130	42	128	63	42	166	23	31	52			746	700	106.5%	
51017	Bank Charges - Credit Card	-	-	-	-	-	-	-	-	-	-			-	300		
51020	Codification	263	88	-	-	-	-	1,145	-	110	500			2,106	1,000	210.6%	
51025	Copier	-	473	264	270	270	270	714	291	270	543			3,366	4,500	74.8%	
51030	Dues, Memberships, and Subcriptions	132	243	138	274	22	87	87	62	152	184			1,379	3,000	46.0%	
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													7,199	11,680	61.6%	
51051	Employee Appreciation	145	-	112	461	523	50	1,792	323	249	116			3,771	2,800	134.7%	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	1,226			2,378	5,500	43.2%	
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	9,099			103,475	131,680	78.6%	
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	200			6,873	19,500	35.2%	
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	1,148			10,814	10,000	108.1%	
		107,496	93,271	111,159	154,277	142,021	151,542	113,690	115,600	123,344	129,942	-	-	1,241,146	1,818,659		
														% of Budget:	68.2%		

52000 ELECTED OFFICIALS

		July	August	September	October	November	December	January	February	March	April	May	June	TOTAL	BUDGETED		
52001	Salaries	5,385	5,385	5,385	8,077	5,385	5,385	6,038	6,692	6,692	10,038			64,461	78,500	82.1%	
52005	Benefits - Elected Officials	6,185	6,185	6,185	9,278	6,185	6,185	6,550	6,758	6,758	10,138			70,409	117,000	60.2%	
52030	Council Expenses	53	-	80	107	107	869	1,878	135	115	207			3,551	2,000	177.5%	swearing-in
52040	Mayor Expense	194	301	-				-	402	-	-			897	2,000	44.9%	
52053	Training	-	-			250		1,354	-	-	35			1,639	500	327.8%	
		11,818	11,871	11,650	17,462	11,927	12,439	15,820	13,988	13,566	20,418	-	-	140,958	200,000		
														% of Budget:	70.5%		

Town of James Island Monthly Budget Report

Fiscal Year 2025 - Ending June 2026
AMENDED October 2025

		1st Quarter			2nd Quarter			3rd Quarter			4th Quarter						
		July	August	September	October	November	December	January	February	March	April (10 months or 83.33% of the FY)	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	1877	4,507	13,012	8,036	3,125	2,828	1,958			52,430	80,000	65.5%	
53130	Mileage Reimbursement (PW)	-	-	-	-	-	-	-	182	-	-			182	-		
53160	Professional Services PW	-	-	-	-	-	990	-	-	-	2,393			3,383	10,000	33.8%	
53162	Engineering Services	-	2,572	6,180	-	668	2,970	990	-	2,805	1,320			17,504	20,000	87.5%	
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	1,291			8,587	7,000	122.7%	
53200	Supplies PW	82	-	92	69	331	290	24	-	1,979	259			3,126	4,500	69.5%	asphalt
		17,996	90,994	10,309	2,201	7,675	51,792	14,503	17,725	13,885	7,221	-	-	219,300	246,600		
														% of Budget:	88.9%		
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	800			9,100	10,000	91.0%	
55030	Dues, Memberships, and Subscriptions (PZP)	-	-	-	-	-	-	-	-	-	-			-	400		
55060	Equipment / Software (PZP)	-	377	-	-	264	178	377	199	199	199			1,794	1,000	179.4%	
55150	Postage (PZP)	-	-	-	-	-	-	-	-	-	-			-	400		
55160	Professional Services (PZP)	-	3,754	2,145	-	2,310	4,110	1,815	-	3,548	5,783			23,464	35,000	67.0%	
55180	Public Outreach (PZP)	-	-	-	-	-	-	1,298	-	-	-			1,298	2,500		
55200	Supplies (PZP)	-	-	-	-	-	-	-	-	-	-			-	400		
55400	Planning Commission	150	250	50	250	-	-	-	-	-	280			980	5,000	19.6%	
55500	Board of Zoning Appeals	-	-	-	-	150	-	150	-	-	100			400	3,000	13.3%	
		310	6,643	2,195	1,650	2,834	4,633	5,290	2,399	4,847	7,162	-	-	37,961	58,700		
														% of Budget:	64.7%		

Town of James Island Monthly Budget Report

Fiscal Year 2025 - Ending June 2026
AMENDED October 2025

56000 EMERGENCY SERVICES / CERT

		1st Quarter			2nd Quarter			3rd Quarter			4th Quarter						
		July	August	September	October	November	December	January	February	March	April (10 months or 83.33% of the FY)	May	June	TOTAL	BUDGETED		
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	203			2,218	1,500	147.9%	
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	-	-	-	-	-	-	-	-	-	-			-	-		
		1,422	521	2,441	338	224	12,378	203	1,296	203	203	-	-	19,230	58,519		
														% of Budget:	32.9%		

57000 FACILITIES, PARKS & EQUIPMENT

		July	August	September	October	November	December	January	February	March	April	May	June	TOTAL	BUDGETED		
57060	Equipment, Funitures, Fixtures (non-cap)	-	-	259	827	80	1,324	-	44	-	1,036			3,570	3,000	119.0%	
57070	Facilty Rental Deposit Returns	-	-	100	1,350	800	600	400	450	950	750			5,400	1,000	540.0%	
57080	Facilities Maintenance	232	2,707	200	505	1,785	290	5,868	5,451	6,029	1,983			25,050	25,000	100.2%	
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	1,330	152.6%	
57150	Janitorial	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1,650			16,500	21,500	76.7%	
57160	Rent - Storage Unit	-	145	145	145	145	191	191	191	191	191			1,535	1,750	87.7%	
57170	Security Monitoring	222	59	403	-	89	111	111	135	206	241			1,577	4,000	39.4%	
57180	Street Lights	15,724	15,832	550	31,709	-	15,863	15,863	15,863	31,729	15,879			159,013	180,000	88.3%	
57190	Utilities	3,155	2,371	894	3,762	838	2,016	2,187	2,334	3,940	2,360			23,856	35,000	68.2%	
57200	Supplies	-	-	-	1,056	692	641	657	1,136	2,211	140			6,533	1,500	435.5%	
57250	Vehicle and Equipment Fuel	-	670	203	401	189	305	183	187	376	370			2,884	6,500	44.4%	
57260	Vehicle and Equipment Maintenance	40	456	133	348	378	336	1,061	1,250	10,745	2,537			17,286	18,000	96.0%	truck repair
57300	NON-HTAX Maintenance				-		-							23,352	120,000	19.5%	
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	2,249			6,047	50,000	12.1%	
57360	Pinckney Park	-	410	-	60		62	3,857	-	1,175	-			5,565	30,000	18.5%	
		22,287	24,302	7,197	42,876	6,696	25,131	37,392	28,863	67,264	30,135	-	-	292,143	422,580		
														% of Budget:	69.1%		

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	April (10 months or 83.33% of the FY)	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	145.4%	
58040	Community Tutoring Programs	9,925	-	-	-	-	-	-	-	-	-			9,925	8,155	121.7%	
58050	Crime Watch Materials	-	-	-	-	-	-	-	-	-	-			-	-		
58060	Drainage Council	-	-	-	-	-	-	-	-	-	-			-	500		
58070	History Commission	-	375	300	27	288	2,860	-	2,998	2,728	2,930			12,505	6,000	208.4%	
58080	James Island Pride	-	174	83	291	-	406	-	-	167	-			1,120	6,000	18.7%	
58085	Helping Hands	-	199	-	-	-	150	-	-	-	-			349	2,000	17.5%	
58090	Neighborhood Council	-	-	-	-	-	-	1,620		-	-			1,620	2,800		
58100	Repair Care Program	8,829	-	-	-	-	-	-	-	7,811	8,479			25,119	40,000	62.8%	
58120	Miscellaneous								79,156	80	-			79,236			
58200	Special / Community Events	-	1,080	90	1,580	1,605	603	1,134	593	675	749			8,109	6,000	135.1%	
58210	Tree Council	44	-	-	785	-	748	-	197	154	11			1,939	5,000	38.8%	
58220	Youth Sports Program with CHS	-	-	-	-	-	-	-	-		-			-	12,200		
		18,798	1,828	473	5,873	2,060	50,180	2,754	93,274	11,614	12,169	-	-	199,021	130,655		
														% of Budget:	152.3%		
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			405,221	400,000	101.3%	
59005	ISP Benefits	7,477	11,921	10,295	15,981	11,812	11,106	9,676	10,507	11,764	16,701			117,239	116,000	101.1%	
59020	ISP Operating Costs (radio, fuel, maint, WL, vehicle us	3,278	40	40	40	4,770	6,040	11,374	6,918	40	40			32,581	20,000	162.9%	LPR renewa
59100	ISP Dedicated Officer	21,856	-	-	-	22,592	-	-	19,338	-	-			63,785	115,005	55.5%	
		57,538	53,231	46,326	71,339	80,058	55,589	54,543	73,131	52,524	74,548	-	-	618,826	651,005		
														% of Budget:	95.1%		
60000	**TREE FUND**																
	PRIOR TREE FUND BALANCE														(9,005)		
44000	ESTIMATED FY REVENUE					511				-					2,500		
															(6,505)		
60010	Tree Maintenance and Care	-	-	-	-	-	-	-		-	-			-	10,000		
60020	Tree Planting	-	-	-	-	-	-	-		-	-			-	1,200		
	Transfer to GF	-	-	-	-	-	-	-		-	-				-		
															11,200		
		-	-	-	-	511	-	-	-	-	-	-	-	End Balanc	(17,705)		

Town of James Island Monthly Budget Report

Fiscal Year 2025 - Ending June 2026
AMENDED October 2025

62000 CAPITAL PROJECTS (non HTAX)

		1st Quarter			2nd Quarter			3rd Quarter			4th Quarter					
		July	August	September	October	November	December	January	February	March	April (10 months or 83.33% of the FY)	May	June	TOTAL	BUDGETED	
	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	13,890			14,550	235,000	
62034	Greenhill - Honeyhill Drainage/Paving	-	-	-	-	-	-	-	-	-				-	58,800	
62040	Traffic Calming Projects	-	-	6,711	60	173	-	-	-	7,848	8,270			23,062	35,000	65.9%
62050	Other Road / Sidewalk Projects	-	-	-	-	-	-	-	-	-				-	-	
	TOTAL Road / Sidewalk Infrastructure	-	-	7,791	457	173	-	-	-	8,508	22,160	-	-	39,089	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	-	8,330			54,954	64,000	85.9%
62655	Shutters and Deck	-	-	-	-	-	-	-	18,010	67,290	-			85,300	30,000	284.3%
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)	-	-	-	-	-	-	1,026	-	1,579	894			3,498	100,000	
62730	Mill Point (non-HTAX eligible)	-	-	-	-	4,427	-	-	-	754	826			6,008	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	10,050	-	-	279,022	378,899	
		72,166	7,184	7,791	457	45,047	18,122	6,976	109,246	96,533	32,210	-	-	395,731	1,048,778	
														% of Budget:	37.7%	

Town of James Island Monthly Budget Report

Fiscal Year 2025 - Ending June 2026
AMENDED October 2025

HOSPITALITY TAX (HTAX)

		1st Quarter			2nd Quarter			3rd Quarter			4th Quarter					
		July	August	September	October	November	December	January	February	March	April (10 months or 83.33% of the FY)	May	June	TOTAL	BUDGETED	
	HTAX BALANCE FROM PRIOR YEAR														3,246,825	
43000	HTAX Revenue	109,029	81,132	65,522	64,319	75,180	31,550	69,460	87,263	63,475	66,864			713,794	715,000	99.8%
														% of Budget:	99.8%	

65000 HTAX OPERATING FUND (non-cap)

		July	August	September	October	November	December	January	February	March	April	May	June	TOTAL	BUDGETED	
65002	Brantly Park Operating	-	-	-	-	-	-	-	-	-	-			-	-	
65003	Camp and Folly Roads Landscaping Maintenance	-	-	-	-	-	-	-	-	-	-			-	3,000	
65005	Community Events	-	2,000	-	-	-	-	285	184	350	584			3,403	6,000	56.7%
65007	Guide to Historic JI	-	-	-	-	-	-	-	-	-	-			-	1,000	
65012	Holiday Decorations	-	-	-	-	-	362	-	-	700	-			1,062	3,000	
65015	Promotional Grants	-	-	-	-	-	-	-	-	-	-			-	5,000	
65016	Rethink Folly Road-Staff time	-	-	-	-	-	164	-	-	-	-			164	1,000	
65018	Santee Street Public Parking Lots	1,700	2,800	2,800	2,800	2,800	31,561	-	-	-	-			44,461	32,000	138.9%
65020	Town Market	-	-	4,300	817	1,488	912	1,597	2,339	2,336	1,370			15,160	10,000	151.6%
65030	JIACC Operations	145	-	-	-	-		-	-		-			145	145	100.0%
65300	Public Safety of Tourism Areas (25% of ISP transfer to	-	-	-	-	-		-	-		-			-	150,000	
		-												-	-	
	TOTAL OPERATING:	1,845	4,800	7,100	3,617	4,288	32,998	1,882	2,523	3,387	1,954	-	-	64,394	211,145	30.5%

65500 HTAX ELIGIBLE CAPITAL PROJECTS

		July	August	September	October	November	December	January	February	March	April	May	June	TOTAL	BUDGETED
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	-	-	-	-	750	47,492	-	-	107,435	680			156,357	2,000,000
65529	Brantley Park Improvements	-	-	-	-	-	-	-	-	-	-			-	-
65530	Dock Street Improvements	-	-	-	-	-	-	-	-	-	-			-	100,000
65540	Hillman Lot	-	-	-	-	-	-	-	-	-	-			-	-
65550	Mill Point Improvements	-	-	-	-	-	-	-	-	-	44			44	125,000
65560	Pinckney Park Improvements	-	-	-	-	-	-	-	-	-	-			-	-
65700	Land Acquisition for HTAX uses	-	-	-	-	-	-	-	-	-				-	1,061,176
65705	Mill Point Park Acquisition	-	-	-	-	-	-	61,176	-	-				61,176	661,176
65710	Grace Triangle Park Acquisition			-	-	-	-	-	-	-					400,000
65715	Other HTAX Land Acquisition										5,000			5,000	-
65850	Other Park Projects (HTAX share)			-	-	-	-	-	-	-					
65860	Other Tourism Related Projects	-	-	-	-	-	-	-	-	-				-	5,000
	TOTAL Road / Sidewalk Infrastructure	-	-	-	-	750	47,492	61,176	-	107,435	5,724	-	-	222,576	3,701,176

HTAX ENDING ESTIMATE

Balance from above		3,246,825
Revenue		715,000
TOTAL AVAILABLE THIS FY:		3,961,825
Operating Budget		211,145
Projects Budget		3,701,176
TOTAL BUDGETED COSTS THIS FY:		3,912,321
ESTIMATED ENDING FY BALANCE:		49,504

Town of James Island Monthly Budget Report

Fiscal Year 2025 - Ending June 2026
AMENDED October 2025

ACCOMMODATIONS TAX (ATAX)

		1st Quarter			2nd Quarter			3rd Quarter			4th Quarter					
		July	August	September	October	November	December	January	February	March	April (10 months or 83.33% of the FY)	May	June	TOTAL	BUDGETED	
	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 Revnue - 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

		July	August	September	October	November	December	January	February	March	April	May	June	TOTAL	BUDGETED
68010	Tourism Related Expenditures	-	-	-	-	-								-	61,930
68050	Advertising and Promotion	-	-	-	-	150	150	150	200	150	337			1,137	5,000
	Transfer to GF														27,500
		-												-	-
	TOTAL OPERATING:	-	-	-	-	150	150	150	200	150	337	-	-	1,137	94,430