



January 2026 Finance Report

This monthly financial summary report is for the period ending December 31, 2025; we are now halfway through our fiscal year.

I am working on the year-end tax items forms for our employees and vendors.

Most of our budget items and the departments remain at or below budget. As I indicated last month, I do have changes I'll be bringing to you in an amendment in a couple of months.

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

Revenues:

Overall, revenues are currently at 42.6% to budget. As noted in my previous report, upcoming changes will need to be to allow for more MISCELLANEOUS revenue and for more TOWN MARKET VENDOR PAYMENTS.

Expenses:

Administration (overall at 41.7% of budget)

- Insurance: The large amount in December is for our semi-annual SCMIRF risk insurance payment.

Elected Officials (overall at 38.6% of budget)

Public Works (overall at 67.3% due to reimbursable stormwater projects)

- \$31,625 worth of stormwater project reimbursement from County is pending.
- COUNTY STORMWATER FEE PAYMENTS will need to be added. These are now paid to the County on property tax billing statements. This used to be within water bill statements.
- GROUNDSKEEPING has a high month, but is still under budget at 45.6%.

Code Enforcement (at 2.1% of budget)

www.JamesIslandSC.us

Planning, Zoning, & Permitting (at 31.1% of budget)

Emergency Services / CERT (at 29.6% of budget)

- Mobile Devices: As I previously noted, this will need to be adjusted. But please note we have this expense down \$80 a month from the beginning of the year.
- The \$11,315 in EMERGENCY ACTIVATIONS are payments to our on-call contractor for emergency tree removal, debris cleanup, and sand hauling earlier this year.

Facilities, Parks, & Equipment (at 30.4% of budget)

- FACILITY RENTAL DEPOSIT RETURNS, as I previously reported will need to be amended, but is difficult to estimate. This is the return of a security deposit when the rental of our spaces is complete.
- FIRE SAFETY / FIRST AID is running a little high. When we have a fire alarm call that hits this line item. This is difficult to predict.
- SUPPLIES for FPE is running higher and will need to be amended.

Community Services (at 60.6% of budget)

- As previously reported, Community Service Contributions and Community Tutoring Programs will need admendment. These payments are also the reason why the budget appears to be running high.
- History Commission is a little high due to the recent purchase of a historical marker.
- Special/Community Events is running a little high. This item has included expenses for several events lately and will need to be amended.

Island Sheriff's Patrol (at 55.9% of budget)

- With additional deputy shifts, you can see the department is running over budget and we will likely need to be amended.

Capital Projects - General Fund (at 14.4% of budget)

- We have begun to pay expenses related to the JIACC construction, Town Hall work, and the Grace Triangle Park development.

HTAX Fund

- In the HTAX Operating Fund, please note that the Santee Street Public Parking Lots costs is the prepayment of future rent to get out of that lease and save us about a year's worth of rent.
- The costs for the Town Market is a little high due to purchases for promotional items and t-shirts that are being sold and offset with income.
- In Capital HTAX projects, you can see a \$47,492 cost for the JIACC construction.

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 (50% of the fiscal year)	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	1,436	-	1,992	-	-	-	-	-	-	9,875	15,000	65.8%
40020	Business Licenses	26,493	115,176	17,598	97,511	8,182	1,416	-	-	-	-	-	-	266,376	480,000	55.5%
40025	Donations/Contributions	-	-	-	0	-	-	-	-	-	-	-	-	-	-	-
40050	Facility Rental Fees	(50)	725	2,150	2,000	1,900	800	-	-	-	-	-	-	7,525	7,500	100.3%
40060	Filing Fees	-	400	-	-	-	-	-	-	-	-	-	-	400	400	100.0%
40070	Franchise Fees	1,128	28,924	-	1,035	27,941	-	-	-	-	-	-	-	59,029	320,000	18.4%
40080	Interest Income	37,531	21,827	21,426	24,191	22,793	22,854	-	-	-	-	-	-	150,622	250,000	60.2%
40090	LOP - Alcohol Licenses	-	-	-	2,000	-	1,960	-	-	-	-	-	-	3,960	6,000	66.0%
40100	Local Assessment Fees	4,050	-	2,001	-	-	-	-	-	-	-	-	-	6,051	6,100	99.2%
40110	Local Option Sales Tax												1,045,612	1,935,000	54.0%	
40112	LOST - Property Tax Credit Fund	-	123,369	244,451	117,046	114,125	118,104	-	-	-	-	-	-	717,096	1,330,000	53.9%
40114	LOST - Municipal Fund	-	56,732	112,141	52,385	52,858	54,400	-	-	-	-	-	-	328,516	605,000	54.3%
40120	Miscellaneous Income	696	215	-	3,287	10,524	4,744	-	-	-	-	-	-	19,465	1,500	1297.7% due to auction, insurance
40200	Planning & Zoning Fees												17,126	26,000	65.9%	
40202	Accessory Structure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40204	BNB Permit	81	106	-	-	-	-	-	-	-	-	-	-	188	-	-
40206	Board of Zoning Appeals	-	-	-	500	250	-	-	-	-	-	-	-	750	-	-
40208	Clearing & Grubbing	25	-	-	-	-	-	-	-	-	-	-	-	25	-	-
40209	Commercial Zoning Permit	350	100	150	175	50	390	-	-	-	-	-	-	1,215	-	-
40210	Demolition	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40212	Exempt Plat	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40214	Home Occupation	175	150	50	175	100	95	-	-	-	-	-	-	745	-	-
40216	Residential Zoning Permit	2,220	1,940	1,550	1,515	1,375	2,485	-	-	-	-	-	-	11,085	-	-
40218	Rezoning Application	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40220	Sign Permits	-	-	100	-	-	-	-	-	-	-	-	-	100	-	-
40222	Site Plan Review	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40224	Special Events	25	-	-	-	-	-	-	-	-	-	-	-	25	-	-
40226	Temporary (Firework/Tree Stand)	83	-	200	100	225	100	-	-	-	-	-	-	708	-	-
40228	Tree Permits	500	275	300	400	375	125	-	-	-	-	-	-	1,975	-	-
40230	Subdivision Application	180	-	-	130	-	-	-	-	-	-	-	-	310	-	-
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	-	-	-	-	-	-	-	-	157,638	315,000	50.0%
40310	Telecommunications Tax Program (TTP)	-	-	23	-	-	5	-	-	-	-	-	-	28	14,000	0.2%
40315	Town Market Vendor Payments	1,165	-	1,912	775	840	600	-	-	-	-	-	-	5,292	5,500	96.2%
40320	Homestead Exemption	46,285	-	-	-	-	-	-	-	-	-	-	-	46,285	46,285	100.0%
40500	Grants	-	5,192	-	-	-	-	-	-	-	-	-	-	5,192	5,192	100.0%
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	-
41035	Transfer in from Tree Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		314,525	443,830	473,018	383,480	241,538	210,070	-	-	-	-	-	-	2,066,461	4,855,407	42.6%
													% of Budget: 42.6%			

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 (50% of the fiscal year)	January	February	March	April	May	June	TOTAL	BUDGETED		
51000 ADMINISTRATION																	
51001	Salaries	52,246	54,913	55,355	82,791	55,518	65,005							365,827	850,000	43.0%	
51005	Benefits - Staff	21,710	22,170	22,548	33,628	22,717	23,460							146,233	450,000	32.5%	
51010	Advertising	249	-	-	-	64	-							313	3,000	10.4%	
51012	Audit	-	-	-	-	-	7,500							7,500	13,500		
51015	Banking				0									473	1,000	47.3%	
51016	Bank Charges	69	130	42	128	63	42							473	700	67.6%	
51017	Bank Charges - Credit Card	-	-	-	-	-	-							-	300		
51020	Codification	263	88	-	-	-	-							351	1,000	35.1%	
51025	Copier	-	473	264	270	270	270							1,547	4,500	34.4%	
51030	Dues, Memberships, and Subscriptions	132	243	138	274	22	87							894	3,000	29.8%	
51035	MASC Membership	-	-	-	-	-	-							-	5,400		
51037	Business License Contract Fees	-	934	-	-	-	-							934	-		
51040	Elections	-	-	-	-	-	-							-	10,000		
51050	Employees													2,329	11,680	19.9%	
51051	Employee Appreciation	145	-	112	461	523	50							1,292	2,800	46.1%	
51052	Employee Screening	-	-	-	-	180	66							246	380	64.7%	
51053	Employee Training and Travel	-	-	446	21	-	-							467	3,000	15.6%	
51055	Uniforms	-	204	-	-	-	120							324	5,500	5.9%	
51060	Equipment/Software/Maintenance	-	-	-	-	-	327							327	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							65,632	131,680	49.8%	
51090	Insurance	-	-	-	2,816	15,384	23,385							41,585	95,000	43.8%	SCMIRF
51110	Legal Services	14,130	11,210	9,028	25,543	18,458	20,607							98,975	180,000	55.0%	
51115	Legal Settlement	-	-	-	-	-	-							-	-		
51120	Miscellaneous	-	-	-	-	90	250							340	-		refund for BL, petty cash
51130	Mileage Reimbursement	-	-	-	-	-	-							-	600		
51150	Postage	5,316	214	-	-	212	-							5,742	19,500	29.4%	
51160	Professional Services	7,632	-	4,000	-	-	-							11,632	20,000	58.2%	
51200	Supplies	1,091	1,281	412	1,662	554	1,637							6,637	10,000	66.4%	
		107,496	93,271	111,159	154,277	142,021	151,542	-	-	-	-	-	-	758,570	1,818,659	41.7%	
														% of Budget: 41.7%			
52000 ELECTED OFFICIALS																	
52001	Salaries	5,385	5,385	5,385	8,077	5,385	5,385							35,000	78,500	44.6%	
52005	Benefits - Elected Officials	6,185	6,185	6,185	9,278	6,185	6,185							40,205	117,000	34.4%	
52030	Council Expenses	53	-	80	107	107	869							1,215	2,000	60.8%	
52040	Mayor Expense	194	301	-										495	2,000	24.8%	
52053	Training	-	-			250								250	500		
		11,818	11,871	11,650	17,462	11,927	12,439	-	-	-	-	-	-	77,165	200,000	38.6%	
														% of Budget: 38.6%			

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 (50% of the fiscal year)	January	February	March	April	May	June	TOTAL	BUDGETED		
53000 PUBLIC WORKS																	
53030	Dues, Memberships, and Subscriptions (PW)	-	-	-	255	-	-							255	800	31.9%	
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							36,482	80,000	45.6%	
53130	Mileage Reimbursement (PW)	-	-	-	-	-	-							-	-		
53160	Professional Services PW	-	-	-	-	-	990							990	10,000		
53162	Engineering Services	-	2,572	6,180	-	668	2,970							12,389	20,000	61.9%	
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	-	825	31,625							104,740	85,000	reimbursable	
53176	County Stormwater Fee Payments	-	-	-	-	-	726							726	-		
53180	Public Outreach	-	-	-	-	-	-							-	300		
53190	Signage	(1,564)	-	1,224	-	1,345	2,179							3,183	7,000	45.5%	
53200	Supplies PW	82	-	92	69	331	290							864	4,500	19.2%	
		17,996	90,994	10,309	2,201	7,675	51,792	-	-	-	-	-	-	165,967	246,600	67.3%	
														% of Budget: 67.3%			
54000 CODE ENFORCEMENT (ZONING/LIVABILITY)																	
54010	Animal Issues	-	-	-	-	-	-							-	2,000		
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	-	-	-	-	-	-							-	4,000		
54200	Supplies (CE)	-	164	-	-	-	26							190	500	38.0%	
54300	Unsafe Buildings Demolition	-	-	-	-	-	-							-	-		
		-	164	-	-	-	26	-	-	-	-	-	-	190	9,200	2.1%	
														% of Budget: 2.1%			
55000 PLANNING, ZONING, PERMITTING																	
55010	Advertising	160	112	-	-	110	345							727	1,000	72.7%	
55020	Arborist Reports	-	2,150	-	1,400	-	-							3,550	10,000	35.5%	
55030	Dues, Memberships, and Subscriptions (PZP)	-	-	-	-	-	-							-	400		
55060	Equipment / Software (PZP)	-	377	-	-	264	178							819	1,000	81.9%	
55150	Postage (PZP)	-	-	-	-	-	-							-	400		
55160	Professional Services (PZP)	-	3,754	2,145	-	2,310	4,110							12,319	35,000	35.2%	
55180	Public Outreach (PZP)	-	-	-	-	-	-							-	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	3,000	5.0%	
		310	6,643	2,195	1,650	2,834	4,633	-	-	-	-	-	-	18,264	58,700	31.1%	
														% of Budget: 31.1%			

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 (50% of the fiscal year)	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	-	-	861	-	-	-	-	-	2,583	3,400	76.0%	
56065	Mobile Devices	281	241	241	241	203	202	-	-	-	-	-	1,408	1,500	93.8%	
56070	Generator Maintenance	-	-	429	-	-	-	-	-	-	-	-	429	2,500	17.2%	
56180	Public Outreach (ESC)	-	-	-	-	-	-	-	-	-	-	-	-	500		
56200	Supplies (ESC)	-	-	457	-	-	-	-	-	-	-	-	457	10,000	4.6%	
56220	PPE	-	-	16	97	22	-	-	-	-	-	-	135	4,500	3.0%	
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		
56800	Teen CERT Program	-	-	-	-	-	-	-	-	-	-	-	-	-		
		1,422	521	2,441	338	224	12,378	-	-	-	-	-	-	17,326	58,519	29.6%
														% of Budget: 29.6%		
57000 FACILITIES, PARKS & EQUIPMENT																
57060	Equipment, Funitures, Fixtures (non-cap)	-	-	259	827	80	1,324	-	-	-	-	-	-	2,490	3,000	83.0%
57070	Facility Rental Deposit Returns	-	-	100	1,350	800	600	-	-	-	-	-	-	2,850	1,000	285.0%
57080	Facilities Maintenance	232	2,707	200	505	1,785	290	-	-	-	-	-	5,719	25,000	22.9%	
57100	Facility Upgrades / Construction (non-cap)	-	-	2,325	-	-	243	-	-	-	-	-	2,568	4,000	64.2%	
57120	Fire Safety / First Aid	1,080	-	250	-	-	349	-	-	-	-	-	1,679	1,330	126.3%	
57150	Janitorial	1,650	1,650	1,650	1,650	1,650	1,650	-	-	-	-	-	9,900	21,500	46.0%	
57160	Rent - Storage Unit	-	145	145	145	145	191	-	-	-	-	-	771	1,750	44.1%	
57170	Security Monitoring	222	59	403	-	89	111	-	-	-	-	-	884	4,000	22.1%	
57180	Street Lights	15,724	15,832	550	31,709	-	15,863	-	-	-	-	-	79,678	180,000	44.3%	
57190	Utilities	3,155	2,371	894	3,762	838	2,016	-	-	-	-	-	13,036	35,000	37.2%	
57200	Supplies	-	-	-	1,056	692	641	-	-	-	-	-	2,390	1,500	159.3%	
57250	Vehicle and Equipment Fuel	-	670	203	401	189	305	-	-	-	-	-	1,769	6,500	27.2%	
57260	Vehicle and Equipment Maintenance	40	456	133	348	378	336	-	-	-	-	-	1,692	18,000	9.4%	
57300	NON-HTAX Maintenance	-	-	-	-	-	-	-	-	-	-	-	3,062	120,000	2.6%	
57310	Dog Stations	183	-	-	187	-	-	-	-	-	-	-	371	18,000	2.1%	
57320	Brantley Park	-	-	-	-	-	-	-	-	-	-	-	-	2,000		
57330	Dock Street Park	-	-	85	-	-	-	-	-	-	-	-	85	10,000	0.8%	
57340	Hillman Lot	-	-	-	-	-	-	-	-	-	-	-	-	10,000		
57350	Mill Point Park	-	-	-	875	49	1,150	-	-	-	-	-	2,074	50,000	4.1%	
57360	Pinckney Park	-	410	-	60	-	62	-	-	-	-	-	532	30,000	1.8%	
		22,287	24,302	7,197	42,876	6,696	25,131	-	-	-	-	-	-	128,489	422,580	30.4%
														% of Budget: 30.4%		

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 (50% of the fiscal year)	January	February	March	April	May	June				
58000 COMMUNITY SERVICES																	
58010	Business Development Council	-	-	-	-	-	-	-	-	-	-	-	-	-	500		
58020	Children's Council	-	-	-	-	167	462	-	-	-	-	-	-	-	1,500		
58030	Community Service Contributions	-	-	-	3,190	-	44,950	-	-	-	-	-	-	-	40,000	120.4%	
58040	Community Tutoring Programs	9,925	-	-	-	-	-	-	-	-	-	-	-	-	8,155	121.7%	
58050	Crime Watch Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
58060	Drainage Council	-	-	-	-	-	-	-	-	-	-	-	-	-	500		
58070	History Commission	-	375	300	27	288	2,860	-	-	-	-	-	-	-	6,000	64.2%	
58080	James Island Pride	-	174	83	291	-	406	-	-	-	-	-	-	-	6,000	15.9%	
58085	Helping Hands	-	199	-	-	-	150	-	-	-	-	-	-	-	2,000	17.5%	
58090	Neighborhood Council	-	-	-	-	-	-	-	-	-	-	-	-	-	2,800		
58100	Repair Care Program	8,829	-	-	-	-	-	-	-	-	-	-	-	-	40,000	22.1%	
58200	Special / Community Events	-	1,080	90	1,580	1,605	603	-	-	-	-	-	-	-	6,000	82.6%	
58210	Tree Council	44	-	-	785	-	748	-	-	-	-	-	-	-	5,000	31.5%	
58220	Youth Sports Program with CHS	-	-	-	-	-	-	-	-	-	-	-	-	-	12,200		
		18,798	1,828	473	5,873	2,060	50,180	-	-	-	-	-	-	79,211	130,655	60.6%	
														% of Budget: 60.6%			
59000 ISLAND SHERIFF'S PATROL																	
59001	ISP Salaries	24,928	41,270	35,991	55,318	40,885	38,443	-	-	-	-	-	-	-	400,000	59.2%	
59005	ISP Benefits	7,477	11,921	10,295	15,981	11,812	11,106	-	-	-	-	-	-	-	116,000	59.1%	
59020	ISP Operating Costs (radio, fuel, maint, WL, vehicle use)	3,278	40	40	40	4,770	6,040	-	-	-	-	-	-	-	20,000	71.0%	
59100	ISP Dedicated Officer	21,856	-	-	-	22,592	-	-	-	-	-	-	-	-	115,005	38.6%	
		57,538	53,231	46,326	71,339	80,058	55,589	-	-	-	-	-	-	364,081	651,005	55.9%	
														% of Budget: 55.9%			
60000 TREE FUND																	
PRIOR TREE FUND BALANCE															(9,005)		
ESTIMATED FY REVENUE															2,500		
															(6,505)		
60010	Tree Maintenance and Care	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000		
60020	Tree Planting	-	-	-	-	-	-	-	-	-	-	-	-	-	1,200		
Transfer to GF		-	-	-	-	-	-	-	-	-	-	-	-	-	-		
															11,200		
		-	-	-	-	511	-	-	-	-	-	-	-	-	End Balance	(17,705)	

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 (50% of the fiscal year)	January	February	March	April	May	June			
62000 CAPITAL PROJECTS (non HTAX)																
<u>ROAD / SIDEWALK INFRASTRUCTURE</u>																
62014	Dill's Bluff Sidewalk III & IV	-	-	1,080	398	-	-	-	-	-	-	-	-	1,478	15,000	9.9%
62022	Regatta Road Sidewalk	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
62030	Nabors I	-	-	-	-	-	-	-	-	-	-	-	-	-	235,000	
62034	Greenhill - Honeyhill Drainage/Paving	-	-	-	-	-	-	-	-	-	-	-	-	-	58,800	
62040	Traffic Calming Projects	-	-	6,711	60	173	-	-	-	-	-	-	-	6,944	35,000	19.8%
62050	Other Road / Sidewalk Projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL Road / Sidewalk Infrastructure		-	-	7,791	457	173	-	-	-	-	-	-	-	8,421	343,800	
<u>DRAINAGE / SEWER PROJECTS</u>																
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	-	-	-	-	-	13,548	21,000	64.5%
62600	Audio / Visual Upgrades	-	-	-	-	-	-	-	-	-	-	-	-	-	15,000	
62610	Public Works Equipment to Capitalize	-	-	-	-	-	-	-	-	-	-	-	-	-	1,500	
62620	Vehicle Purchase	26,131	-	-	-	-	-	-	-	-	-	-	-	26,131	47,399	55.1%
62650	Town Hall	-	-	-	-	2,675	3,425	-	-	-	-	-	-	6,100	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)	-	-	-	-	4,427	-	-	-	-	-	-	-	4,427	100,000	
62740	Pinckney (non-HTAX eligible)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
62750	Grace Triangle (non-HTAX eligible)	-	-	-	-	6,645	7,875	-	-	-	-	-	-	14,520	30,000	48.4%
62800	Land Acquisition (non-HTAX eligible)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		72,166	7,184	7,791	457	45,047	18,122	-	-	-	-	-	-	150,766	1,048,778	14.4%
														% of Budget: 14.4%		

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 (50% of the fiscal year)	January	February	March	April	May	June			
HOSPITALITY TAX (HTAX)																
	HTAX BALANCE FROM PRIOR YEAR													3,246,825		
43000	HTAX Revenue	109,029	81,132	65,522	64,319	75,180	31,550							426,732	715,000	59.7%
														% of Budget: 59.7%		
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	-	-	-	-	-	362							362	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							7,517	10,000	75.2%
65030	JiACC Operations	145	-	-	-	-	-							145	145	100.0%
65300	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							54,648	211,145	25.9%
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	-	-	-	-	750	47,492							48,242	2,000,000	
65529	Brantley Park Improvements	-	-	-	-	-	-							-	-	
65530	Dock Street Improvements	-	-	-	-	-	-							-	100,000	
65540	Hillman Lot	-	-	-	-	-	-							-	-	
65550	Mill Point Improvements	-	-	-	-	-	-							-	125,000	
65560	Pinckney Park Improvements	-	-	-	-	-	-							-	-	
65700	Land Acquisition for HTAX uses	-	-	-	-	-	-							-	1,061,176	
65705	Mill Point Park Acquisition	-	-	-	-	-	-							-	661,176	
65710	Grace Triangle Park Acquisition	-	-	-	-	-	-							-	400,000	
65850	Other Park Projects (HTAX share)	-	-	-	-	-	-							-	-	
65860	Other Tourism Related Projects	-	-	-	-	-	-							-	5,000	
TOTAL Road / Sidewalk Infrastructure		-	-	-	-	750	47,492							48,242	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

		1st Quarter			2nd Quarter			3rd Quarter			4th Quarter			TOTAL	BUDGETED	
		July	August	September	October	November	December (50% of the fiscal year)	January	February	March	April	May	June			
ACCOMMODATIONS TAX (ATAX)																
	ATAX Balance from prior year														23,624	
42010	ATAX Revenue - State	-	24,214	-	-	14,074	-							38,288	67,500	56.7%
42020	ATAX Revenue - County	-	-	580	-	245	-							825	7,500	11.0%
	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							300	5,000	
	<u>Transfer to GF</u>													-	27,500	
	TOTAL OPERATING:	-	-	-	-	150	150	-	-	-	-	-	-	300	94,430	