



## **March 2026 Finance Report**

This monthly financial summary report is for the period ending February 28, 2026; this puts us at 2/3<sup>rd</sup>'s (so your baseline is about 66.66%) through our fiscal year.

I have attached the draft 2025 audit and the upcoming budget schedule. By the end of the month, I will have a proposed 2027 budget for you for the workshop meeting on 4/2/2026.

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 56.2% 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. Miscellaneous Income and Grants are items that I've indicated in past reports that will need an amendment.**

### **Expenses:**

#### **Administration (overall at 54.6% of budget)**

- Elections: This was an unknown amount payable to the Voter Election and Registration Board for the recent Council election. We had budget \$10,000 based on prior elections, but the costs have increased.

#### **Elected Officials (overall at 53.5% of budget)**

#### **Public Works (overall at 80.4% primarily due to reimbursable stormwater projects)**

#### **Code Enforcement (at 2.1% of budget)**

#### **Planning, Zoning, & Permitting (at 44.2% of budget)**

#### **Emergency Services / CERT (at 32.2% of budget)**

- As previously noted, there are amounts in this Department that I, hesitantly, do not expect will be needed. There is no way to predict a storm event, and funding should remain just in case.

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**Facilities, Parks, & Equipment (at 46.1% 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.
- Supplies for this department are running higher and will need to be amended. Purchases are not due to a specific item or use. I would say we have improved personnel that are reviewing and caring for the department and our equipment better than in the past.

**Community Services (at 133.4% of budget)**

- Community Services has jumped significantly as line item #58030 Community Service Contributions have been paid. The recent \$10,000 expense was the straggler of the payment to James Island Outreach. As previously reported, Community Service Contributions will need to be amended.
- 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 is running high due to several new and very successful events and programs that have come into existence since our initial budget. As previously reported, this line item will need to be amended.
- Also, I had previously reported that we will need to add a MISCELLANEOUS item for the expense of the Opioid grant pass through to WakeUp Carolina. That was paid for in February and contributes to the appearance of being over budget.

**Island Sheriff's Patrol (at 75.5% of budget)**

- With additional deputy shifts, you can see the department is running over budget and we will need to be amended by the end of the fiscal year.

**Capital Projects - General Fund (at 25.5% of budget)**

- The recent paid work has revolved primarily around the deck, gutters, shutters, glass, and other interior work required at Town Hall. Those line items will also be amended, but the projects are substantially complete.

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 (66.66% of the fiscal year)	March	April	May	June				
<b>40000 GENERAL FUND REVENUE</b>																	
<b>40010</b>	<b>Brokers &amp; Insurance Tax Program</b>														<b>168,519</b>	<b>750,000</b>	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%
<b>40015</b>	<b>Building Permit Fees</b>	-	<b>5,016</b>	<b>1,431</b>	<b>1,436</b>	-	<b>1,992</b>	<b>4,286</b>	-	-	-	-	-	-	<b>14,161</b>	<b>15,000</b>	94.4%
<b>40020</b>	<b>Business Licenses</b>	<b>26,493</b>	<b>115,176</b>	<b>17,598</b>	<b>97,511</b>	<b>8,182</b>	<b>1,416</b>	<b>27,806</b>	<b>2,100</b>	-	-	-	-	-	<b>296,281</b>	<b>480,000</b>	61.7%
<b>40025</b>	<b>Donations/Contributions</b>	-	-	-	-	-	-	-	<b>50</b>	-	-	-	-	-	<b>50</b>	-	
<b>40050</b>	<b>Facility Rental Fees</b>	<b>(50)</b>	<b>725</b>	<b>2,150</b>	<b>2,000</b>	<b>1,900</b>	<b>800</b>	<b>1,500</b>	<b>1,600</b>	-	-	-	-	-	<b>10,625</b>	<b>7,500</b>	141.7%
<b>40060</b>	<b>Filing Fees</b>	-	<b>400</b>	-	-	-	-	-	-	-	-	-	-	-	<b>400</b>	<b>400</b>	100.0%
<b>40070</b>	<b>Franchise Fees</b>	<b>1,128</b>	<b>28,924</b>	-	<b>1,035</b>	<b>27,941</b>	-	<b>926</b>	<b>26,831</b>	-	-	-	-	-	<b>86,785</b>	<b>320,000</b>	27.1%
<b>40080</b>	<b>Interest Income</b>	<b>37,531</b>	<b>21,827</b>	<b>21,426</b>	<b>24,191</b>	<b>22,793</b>	<b>23,047</b>	<b>22,278</b>	<b>19,668</b>	-	-	-	-	-	<b>192,760</b>	<b>250,000</b>	77.1%
<b>40090</b>	<b>LOP - Alcohol Licenses</b>	-	-	-	<b>2,000</b>	-	<b>1,960</b>	-	-	-	-	-	-	-	<b>3,960</b>	<b>6,000</b>	66.0%
<b>40100</b>	<b>Local Assessment Fees</b>	<b>4,050</b>	-	<b>2,001</b>	-	-	-	-	-	-	-	-	-	-	<b>6,051</b>	<b>6,100</b>	99.2%
<b>40110</b>	<b>Local Option Sales Tax</b>														<b>1,405,538</b>	<b>1,935,000</b>	72.6%
40112	LOST - Property Tax Credit Fund	-	123,369	244,451	<b>117,046</b>	<b>114,125</b>	<b>118,104</b>	<b>114,363</b>	<b>129,024</b>	-	-	-	-	-	960,483	1,330,000	72.2%
40114	LOST - Municipal Fund	-	56,732	112,141	<b>52,385</b>	<b>52,858</b>	<b>54,400</b>	<b>53,093</b>	<b>63,446</b>	-	-	-	-	-	445,055	605,000	73.6%
<b>40120</b>	<b>Miscellaneous Income</b>	<b>696</b>	<b>215</b>	-	<b>3,287</b>	<b>10,524</b>	<b>4,744</b>	<b>520</b>	<b>90</b>	-	-	-	-	-	<b>20,075</b>	<b>1,500</b>	1338.3% due to auction, insurance
<b>40200</b>	<b>Planning &amp; Zoning Fees</b>														<b>21,791</b>	<b>26,000</b>	83.8%
40202	Accessory Structure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
40204	BNB Permit	81	106	-	-	-	-	-	-	-	-	-	-	-	188	-	
40206	Board of Zoning Appeals	-	-	-	500	250	-	-	-	-	-	-	-	-	750	-	
40208	Clearing & Grubbing	25	-	-	-	-	-	-	25	-	-	-	-	50	-	-	
40209	Commercial Zoning Permit	350	100	150	175	50	390	100	190	-	-	-	-	1,505	-	-	
40210	Demolition	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
40212	Exempt Plat	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
40214	Home Occupation	175	150	50	175	100	95	50	50	-	-	-	-	845	-	-	
40216	Residential Zoning Permit	2,220	1,940	1,550	1,515	1,375	2,485	1,525	1,800	-	-	-	-	14,410	-	-	
40218	Rezoning Application	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
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	-	-	-	-	2,700	-	-	
40230	Subdivision Application	180	-	-	130	-	-	50	-	-	-	-	-	360	-	-	
<b>40250</b>	<b>Stormwater Fee Reimbursement for Projects</b>	<b>30,000</b>	-	<b>67,468</b>	-	-	-	<b>31,625</b>	-	-	-	-	-	-	<b>129,093</b>	<b>400,000</b>	32.3%
<b>40300</b>	<b>State Aid to Subdivisions</b>	-	<b>78,819</b>	-	<b>78,819</b>	-	-	<b>78,752</b>	-	-	-	-	-	-	<b>236,390</b>	<b>315,000</b>	75.0%
<b>40310</b>	<b>Telecommunications Tax Program (TTP)</b>	-	-	<b>23</b>	-	-	<b>5</b>	-	-	-	-	-	-	<b>28</b>	<b>14,000</b>	0.2%	
<b>40315</b>	<b>Town Market Vendor Payments</b>	<b>1,165</b>	-	<b>1,912</b>	<b>775</b>	<b>840</b>	<b>600</b>	<b>570</b>	<b>749</b>	-	-	-	-	<b>6,611</b>	<b>5,500</b>	120.2%	
<b>40320</b>	<b>Homestead Exemption</b>	<b>46,285</b>	-	-	-	-	-	-	-	-	-	-	-	<b>46,285</b>	<b>46,285</b>	100.0%	
<b>40500</b>	<b>Grants</b>	-	<b>5,192</b>	-	-	-	-	<b>79,156</b>	-	-	-	-	-	<b>84,348</b>	<b>5,192</b>	1624.6%	
<b>41000</b>	<b>Transfers In</b>														-	<b>271,930</b>	
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		<b>314,525</b>	<b>443,830</b>	<b>473,018</b>	<b>383,480</b>	<b>241,538</b>	<b>210,263</b>	<b>417,049</b>	<b>246,048</b>	-	-	-	-	<b>2,729,751</b>	<b>4,855,407</b>		
														<b>% of Budget: 56.2%</b>			

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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 (66.66% of the fiscal year)	March	April	May	June	TOTAL	BUDGETED			
<b>51000 ADMINISTRATION</b>																		
<b>51001</b>	<b>Salaries</b>	52,246	54,913	55,355	82,791	55,518	65,005	50,375	50,351					466,554	850,000	54.9%		
<b>51005</b>	<b>Benefits - Staff</b>	21,710	22,170	22,548	33,628	22,717	23,460	21,729	21,232					189,193	450,000	42.0%		
<b>51010</b>	<b>Advertising</b>	249	-	-	-	64	-	-	-					313	3,000	10.4%		
<b>51012</b>	<b>Audit</b>	-	-	-	-	-	7,500	-	-					7,500	13,500	55.6%		
<b>51015</b>	<b>Banking</b>													663	1,000	66.3%		
51016	Bank Charges	69	130	42	128	63	42	166	23					663	700	94.6%		
51017	Bank Charges - Credit Card	-	-	-	-	-	-	-	-					-	300			
<b>51020</b>	<b>Codification</b>	263	88	-	-	-	-	1,145	-					1,496	1,000	149.6%		
<b>51025</b>	<b>Copier</b>	-	473	264	270	270	270	714	291					2,553	4,500	56.7%		
<b>51030</b>	<b>Dues, Memberships, and Subscriptions</b>	132	243	138	274	22	87	87	62					1,043	3,000	34.8%		
<b>51035</b>	<b>MASC Membership</b>	-	-	-	-	-	-	-	5,347					5,347	5,400			
<b>51037</b>	<b>Business License Contract Fees</b>	-	934	-	-	-	-	-	-					934	-			
<b>51040</b>	<b>Elections</b>	-	-	-	-	-	-	-	18,185					18,185	10,000	181.8%		
<b>51050</b>	<b>Employees</b>													4,671	11,680	40.0%		
51051	Employee Appreciation	145	-	112	461	523	50	1,792	323					3,407	2,800	121.7%	xmas party	
51052	Employee Screening	-	-	-	-	180	66	-	142					388	380	102.1%		
51053	Employee Training and Travel	-	-	446	21	-	-	-	85					552	3,000	18.4%		
51055	Uniforms	-	204	-	-	-	120	-	-					324	5,500	5.9%		
<b>51060</b>	<b>Equipment/Software/Maintenance</b>	-	-	-	-	-	327	65	-					392	1,500			
<b>51070</b>	<b>Grant Writing Services</b>	-	-	1,299	-	-	-	-	-					1,299	1,299	100.0%		
<b>51080</b>	<b>Information Services</b>	3,955	774	17,515	6,684	27,967	8,737	17,950	9,643					93,225	131,680	70.8%		
<b>51090</b>	<b>Insurance</b>	-	-	-	2,816	15,384	23,385	1,925	-					43,510	95,000	45.8%		
<b>51110</b>	<b>Legal Services</b>	14,130	11,210	9,028	25,543	18,458	20,607	11,700	15,013					125,688	180,000	69.8%		
<b>51115</b>	<b>Legal Settlement</b>	-	-	-	-	-	-	-	-					-	-			
<b>51120</b>	<b>Miscellaneous</b>	-	-	-	-	90	250	100	-					440	-			
<b>51130</b>	<b>Mileage Reimbursement</b>	-	-	-	-	-	-	-	-					-	600			
<b>51150</b>	<b>Postage</b>	5,316	214	-	-	212	-	720	-					6,461	19,500	33.1%		
<b>51160</b>	<b>Professional Services</b>	7,632	-	4,000	-	-	-	4,000	-					15,632	20,000	78.2%		
<b>51200</b>	<b>Supplies</b>	1,091	1,281	412	1,662	554	1,637	1,222	249					8,109	10,000	81.1%		
		107,496	93,271	111,159	154,277	142,021	151,542	113,690	120,947	-	-	-	-	993,208	1,818,659			
														%		of Budget:	54.6%	
<b>52000 ELECTED OFFICIALS</b>																		
<b>52001</b>	<b>Salaries</b>	5,385	5,385	5,385	8,077	5,385	5,385	6,038	6,692					47,731	78,500	60.8%		
<b>52005</b>	<b>Benefits - Elected Officials</b>	6,185	6,185	6,185	9,278	6,185	6,185	6,550	6,758					53,513	117,000	45.7%		
<b>52030</b>	<b>Council Expenses</b>	53	-	80	107	107	869	1,878	135					3,228	2,000	161.4%	swearing-in	
<b>52040</b>	<b>Mayor Expense</b>	194	301	-	-	-	-	-	402					897	2,000	44.9%		
<b>52053</b>	<b>Training</b>	-	-	-	-	250	-	1,354	-					1,604	500	320.8%		
		11,818	11,871	11,650	17,462	11,927	12,439	15,820	13,988	-	-	-	-	106,974	200,000			
														%		of Budget:	53.5%	

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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 (66.66% of the fiscal year)	March	April	May	June	TOTAL	BUDGETED		
<b>53000 PUBLIC WORKS</b>																	
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	8,036	3,125	-	-	-	-	47,644	80,000	59.6%	
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	-	-	-	-	-	13,379	20,000	66.9%	
53170	Projects PW (non-cap)	-	6,250	-	-	-	-	4,635	-	-	-	-	-	10,885	35,000	31.1%	
53175	Stormwater Expenses (sent to County for Reimbursement)	2,250	68,803	1,238	-	825	31,625	-	13,550	-	-	-	-	118,290	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	-	-	-	-	4,868	7,000	69.5%	
53200	Supplies PW	82	-	92	69	331	290	24	-	-	-	-	-	888	4,500	19.7%	
		17,996	90,994	10,309	2,201	7,675	51,792	14,503	17,725	-	-	-	-	198,194	246,600		
														% of Budget: 80.4%			
<b>54000 CODE ENFORCEMENT (ZONING/LIVABILITY)</b>																	
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		
														% of Budget: 2.1%			
<b>55000 PLANNING, ZONING, PERMITTING</b>																	
55010	Advertising	160	112	-	-	110	345	199	-	-	-	-	-	926	1,000	92.6%	
55020	Arborist Reports	-	2,150	-	1,400	-	-	1,450	2,200	-	-	-	-	7,200	10,000	72.0%	
55030	Dues, Memberships, and Subscriptions (PZP)	-	-	-	-	-	-	-	-	-	-	-	-	-	400		
55060	Equipment / Software (PZP)	-	377	-	-	264	178	377	199	-	-	-	-	1,395	1,000	139.5%	
55150	Postage (PZP)	-	-	-	-	-	-	-	-	-	-	-	-	-	400		
55160	Professional Services (PZP)	-	3,754	2,145	-	2,310	4,110	1,815	-	-	-	-	-	14,134	35,000	40.4%	
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	-	-	-	-	25,953	58,700		
														% of Budget: 44.2%			

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		July	August	September	October	November	December	January	February (66.66% of the fiscal year)	March	April	May	June			
<b>56000 EMERGENCY SERVICES / CERT</b>																
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	-	-	-	-	1,813	1,500	120.9%
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	-	-	-	-	18,825	58,519	
														% of Budget: 32.2%		

<b>57000 FACILITIES, PARKS &amp; EQUIPMENT</b>																
57060	Equipment, Funitures, Fixtures (non-cap)	-	-	259	827	80	1,324	-	44	-	-	-	-	2,534	3,000	84.5%
57070	Facility Rental Deposit Returns	-	-	100	1,350	800	600	400	450	-	-	-	-	3,700	1,000	370.0%
57080	Facilities Maintenance	232	2,707	200	505	1,785	290	5,868	5,451	-	-	-	-	17,039	25,000	68.2%
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	-	-	-	-	-	-	1,679	1,330	126.3%
57150	Janitorial	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1,650	-	-	-	-	13,200	21,500	61.4%
57160	Rent - Storage Unit	-	145	145	145	145	191	191	191	-	-	-	-	1,153	1,750	65.9%
57170	Security Monitoring	222	59	403	-	89	111	111	135	-	-	-	-	1,130	4,000	28.3%
57180	Street Lights	15,724	15,832	550	31,709	-	15,863	15,863	15,863	-	-	-	-	111,405	180,000	61.9%
57190	Utilities	3,155	2,371	894	3,762	838	2,016	2,187	2,334	-	-	-	-	17,557	35,000	50.2%
57200	Supplies	-	-	-	1,056	692	641	657	1,136	-	-	-	-	4,182	1,500	278.8%
57250	Vehicle and Equipment Fuel	-	670	203	401	189	305	183	187	-	-	-	-	2,139	6,500	32.9%
57260	Vehicle and Equipment Maintenance	40	456	133	348	378	336	1,061	1,250	-	-	-	-	4,003	18,000	22.2%
57300	NON-HTAX Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	12,216	120,000	10.2%
57310	Dog Stations	183	-	-	187	-	-	-	98	-	-	-	-	469	18,000	2.6%
57320	Brantley Park	-	-	-	-	-	-	-	-	-	-	-	-	-	2,000	
57330	Dock Street Park	-	-	85	-	-	-	5,125	-	-	-	-	-	5,210	10,000	52.1%
57340	Hillman Lot	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	
57350	Mill Point Park	-	-	-	875	49	1,150	-	74	-	-	-	-	2,148	50,000	4.3%
57360	Pinckney Park	-	410	-	60	-	62	3,857	-	-	-	-	-	4,390	30,000	14.6%
		22,287	24,302	7,197	42,876	6,696	25,131	37,392	28,863	-	-	-	-	194,744	422,580	
														% of Budget: 46.1%		

# Town of James Island Monthly Budget Report

Fiscal Year 2025 - Ending June 2026  
 AMENDED October 2025

		1st Quarter			2nd Quarter			3rd Quarter			4th Quarter			TOTAL	BUDGETED		
		July	August	September	October	November	December	January	February (66.66% of the fiscal year)	March	April	May	June				
<b>58000 COMMUNITY SERVICES</b>																	
58010	Business Development Council	-	-	-	-	-	-	-	-	-	-	-	-	-	500		
58020	Children's Council	-	-	-	-	167	462	-	330	-	-	-	-	-	1,500		
58030	Community Service Contributions	-	-	-	3,190	-	44,950	-	10,000	-	-	-	-	-	40,000	145.4%	
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	-	2,998	-	-	-	-	-	6,000	114.1%	
58080	James Island Pride	-	174	83	291	-	406	-	-	-	-	-	-	-	6,000	15.9%	
58085	Helping Hands	-	199	-	-	-	150	-	-	-	-	-	-	-	2,000	17.5%	
58090	Neighborhood Council	-	-	-	-	-	-	1,620	-	-	-	-	-	-	2,800		
58100	Repair Care Program	8,829	-	-	-	-	-	-	-	-	-	-	-	-	40,000	22.1%	
58120	Miscellaneous	-	-	-	-	-	-	-	78,156	-	-	-	-	-	-		
58200	Special / Community Events	-	1,080	90	1,580	1,605	603	1,134	593	-	-	-	-	-	6,000	111.4%	
58210	Tree Council	44	-	-	785	-	748	-	197	-	-	-	-	-	5,000	35.5%	
58220	Youth Sports Program with CHS	-	-	-	-	-	-	-	-	-	-	-	-	-	12,200		
		18,798	1,828	473	5,873	2,060	50,180	2,754	92,274	-	-	-	-	-	174,238	130,655	
															% of Budget: 133.4%		
<b>59000 ISLAND SHERIFF'S PATROL</b>																	
59001	ISP Salaries	24,928	41,270	35,991	55,318	40,885	38,443	33,493	36,368	-	-	-	-	-	400,000	76.7%	
59005	ISP Benefits	7,477	11,921	10,295	15,981	11,812	11,106	9,676	10,507	-	-	-	-	-	116,000	76.5%	
59020	ISP Operating Costs (radio, fuel, maint, WL, vehicle use)	3,278	40	40	40	4,770	6,040	11,374	6,918	-	-	-	-	-	20,000	162.5%	
59100	ISP Dedicated Officer	21,856	-	-	-	22,592	-	-	19,338	-	-	-	-	-	115,005	55.5%	
		57,538	53,231	46,326	71,339	80,058	55,589	54,543	73,131	-	-	-	-	-	491,754	651,005	
															% of Budget: 75.5%		
<b>60000 TREE FUND</b>																	
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)

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# 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 (66.66% of the fiscal year)	March	April	May	June				
<b>62000 CAPITAL PROJECTS (non HTAX)</b>																
<b><u>ROAD / SIDEWALK INFRASTRUCTURE</u></b>																
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	<b>TOTAL Road / Sidewalk Infrastructure</b>	-	-	<b>7,791</b>	<b>457</b>	<b>173</b>	-	-	-	-	-	-	-	<b>8,421</b>	<b>343,800</b>	
<b><u>DRAINAGE / SEWER PROJECTS</u></b>																
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	
	<b>TOTAL Road / Sidewalk Infrastructure</b>	<b>46,035</b>	-	-	-	<b>31,127</b>	<b>458</b>	-	-	-	-	-	-	<b>77,620</b>	<b>326,079</b>	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	-	-	-	-	-	-	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	-	-	-	-	18,010	30,000	60.0%
62660	Computer Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	23,000	
65670	Phone System	-	-	-	-	-	-	-	-	-	-	-	-	-	11,000	
62700	<b>Parks and Other</b>															
62710	Brantley (non-HTAX eligible)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
62720	Dock Street (non-HTAX eligible)	-	-	-	-	-	-	-	1,026	-	-	-	-	1,026	100,000	
62730	Mill Point (non-HTAX eligible)	-	-	-	-	4,427	-	-	-	-	-	-	-	4,427	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)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		72,166	7,184	7,791	457	45,047	18,122	6,976	109,246	-	-	-	-	266,988	1,048,778	
													<b>% of Budget: 25.5%</b>			

# 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 (66.66% of the fiscal year)	March	April	May	June	TOTAL	BUDGETED		
<b>HOSPITALITY TAX (HTAX)</b>																	
43000															3,246,825		
HTAX BALANCE FROM PRIOR YEAR																	
HTAX Revenue		109,029	81,132	65,522	64,319	75,180	31,550	69,460	87,263					583,455	715,000		
													% of Budget: 81.6%		81.6%		
<b>65000 HTAX OPERATING FUND (non-cap)</b>																	
65002															-	-	
65003															-	3,000	
65005															2,468	6,000	41.1%
65007															-	1,000	
65012															362	3,000	
65015															-	5,000	
65016															164	1,000	
65018		1,700	2,800	2,800	2,800	2,800	31,561	-	-					44,461	32,000	138.9%	
65020															11,453	10,000	114.5%
65030															145	145	100.0%
65300															-	150,000	
															-	-	
TOTAL OPERATING:		1,845	4,800	7,100	3,617	4,288	32,998	1,882	2,523	-	-	-	-	59,053	211,145	28.0%	
<b>65500 HTAX ELIGIBLE CAPITAL PROJECTS</b>																	
65510															-	10,000	
65515															-	400,000	
65516															-	-	
65520															48,242	2,000,000	
65529															-	-	
65530															-	100,000	
65540															-	-	
65550															-	125,000	
65560															-	-	
65700															-	1,061,176	
65705															61,176	661,176	
65710															-	400,000	
65850															-	-	
65860															-	5,000	
TOTAL Road / Sidewalk Infrastructure		-	-	-	-	750	47,492	61,176	-	-	-	-	-	109,418	3,701,176		
<b>HTAX ENDING ESTIMATE</b>																	
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	January	February (66.66% of the fiscal year)	March	April	May	June			
<b>ACCOMMODATIONS TAX (ATAX)</b>																
	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	-							825	7,500	11.0%
	TOTAL REVENUE THIS FY:														75,000	
	ESTIMATED FUNDS AVAILABLE THIS FY:														98,624	
<b>68000 ACCOMMODATIONS TAX</b>																
68010	Tourism Related Expenditures	-	-	-	-	-	-							-	61,930	
68050	Advertising and Promotion	-	-	-	-	150	150	150						450	5,000	
	<u>Transfer to GF</u>													-	27,500	
	TOTAL OPERATING:	-	-	-	-	150	150	150	-	-	-	-	-	450	94,430	