



February 2026 Finance Report

This monthly financial summary report is for the period ending January 31, 2025; this puts us at about 58.3% through our fiscal year.

The audit is getting very close and the Mayor and I are beginning to work on the next budget as well as a year-end amendment to the 2025-2026 budget. I would like to have the first draft of the 2027 budget to you around 3/27/2026 and have a workshop meeting on 4/2/2026. Please let the Mayor know if those dates work for you.

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 51.1% to budget. You may notice a standout item of \$79,156 in the grants line; that is due to the Opiod grant funding we've recently received. It will need an expense item also.

Expenses:

Administration (overall at 48% of budget)

- Codification: The amount in January is due to changes to the recent code changes regarding signs and additional dwelling units.
- Employee Appreciation: The amount in January is due to the volunteer/town/Neighborhood Council Christmas party.

Elected Officials (overall at 46.5% of budget)

- Council Expenses: January amounts are due to the swearing-in activities.
- Training: January amounts are regarding recent MASC training.

Public Works (overall at 73.2% primarily due to reimbursable stormwater projects)

Code Enforcement (at 2.1% of budget)

Planning, Zoning, & Permitting (at 40.1% of budget)

- Advertising: This is running a little high, but is dependent upon what notices are required for public meetings.
- Equipment and Software: This will be high as we are now capturing the plotter costs correctly here in this line item.

Emergency Services / CERT (at 30.0% of budget)

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

Facilities, Parks, & Equipment (at 39.3% of budget)

- Facilities Maintenance: The January amount is primarily due to improvements to the Council Chambers needed to accommodate our new council members.
- 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.
- Fire Safety / First Aid is running a little high.
- Supplies for this department are running higher and will need to be amended.

Community Services (at 63.0% of budget)

- As previously reported, Community Service Contributions and Community Tutoring Programs will need amendment.
- Special/Community Events is running high and will need to be amended. Recent activity has been due to programs like the poetry open-mic night.
- ADDING: We will need to add a MISCELLANEOUS item for the expense of the Opioid grant pass through. It will appear as a check to the WakeUp Carolina in a future report.

Island Sheriff's Patrol (at 64.3% of budget)

- With additional deputy shifts, you can see the department is running over budget and we will need to be amended.
- The January Operating Cost amount is an annual renewal of the License Plate Reader cameras. Note that this is not the Flock camera system.

Capital Projects - General Fund (at 15.0% of budget)

- The Dock Street Park Dock and Simeon Pinckney Park signage were recent work that was completed.

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 (58.33% of the fiscal year) | 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 | 4,286 | - | - | - | - | - | - | 14,161 | 15,000 | 94.4% |
| 40020 | Business Licenses | 26,493 | 115,176 | 17,598 | 97,511 | 8,182 | 1,416 | 27,806 | - | - | - | - | - | - | 294,182 | 480,000 | 61.3% |
| 40025 | Donations/Contributions | - | - | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 40050 | Facility Rental Fees | (50) | 725 | 2,150 | 2,000 | 1,900 | 800 | 1,500 | - | - | - | - | - | - | 9,025 | 7,500 | 120.3% |
| 40060 | Filing Fees | - | 400 | - | - | - | - | - | - | - | - | - | - | - | 400 | 400 | 100.0% |
| 40070 | Franchise Fees | 1,128 | 28,924 | - | 1,035 | 27,941 | - | 927 | - | - | - | - | - | - | 59,955 | 320,000 | 18.7% |
| 40080 | Interest Income | 37,531 | 21,827 | 21,426 | 24,191 | 22,793 | 23,047 | 22,085 | - | - | - | - | - | - | 172,899 | 250,000 | 69.2% |
| 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 | | | | | | | | | | | | | | 1,213,067 | 1,935,000 | 62.7% |
| 40112 | LOST - Property Tax Credit Fund | - | 123,369 | 244,451 | 117,046 | 114,125 | 118,104 | 114,363 | - | - | - | - | - | - | 831,459 | 1,330,000 | 62.5% |
| 40114 | LOST - Municipal Fund | - | 56,732 | 112,141 | 52,385 | 52,858 | 54,400 | 53,093 | - | - | - | - | - | - | 381,609 | 605,000 | 63.1% |
| 40120 | Miscellaneous Income | 696 | 215 | - | 3,287 | 10,524 | 4,744 | 520 | - | - | - | - | - | - | 19,985 | 1,500 | 1332.3% due to auction, insurance |
| 40200 | Planning & Zoning Fees | | | | | | | | | | | | | | 19,301 | 26,000 | 74.2% |
| 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 | 100 | - | - | - | - | - | - | 1,315 | - | - |
| 40210 | Demolition | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 40212 | Exempt Plat | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 40214 | Home Occupation | 175 | 150 | 50 | 175 | 100 | 95 | 50 | - | - | - | - | - | - | 795 | - | - |
| 40216 | Residential Zoning Permit | 2,220 | 1,940 | 1,550 | 1,515 | 1,375 | 2,485 | 1,525 | - | - | - | - | - | - | 12,610 | - | - |
| 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 | 50 | - | - | - | - | - | - | 758 | - | - |
| 40228 | Tree Permits | 500 | 275 | 300 | 400 | 375 | 125 | 400 | - | - | - | - | - | - | 2,375 | - | - |
| 40230 | Subdivision Application | 180 | - | - | 130 | - | - | 50 | - | - | - | - | - | - | 360 | - | - |
| 40250 | Stormwater Fee Reimbursement for Projects | 30,000 | - | 67,468 | - | - | - | 31,625 | - | - | - | - | - | - | 129,093 | 400,000 | 32.3% |
| 40300 | State Aid to Subdivisions | - | 78,819 | - | 78,819 | - | - | 78,752 | - | - | - | - | - | - | 236,390 | 315,000 | 75.0% |
| 40310 | Telecommunications Tax Program (TTP) | - | - | 23 | - | - | 5 | - | - | - | - | - | - | - | 28 | 14,000 | 0.2% |
| 40315 | Town Market Vendor Payments | 1,165 | - | 1,912 | 775 | 840 | 600 | 570 | - | - | - | - | - | - | 5,862 | 5,500 | 106.6% |
| 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 | - |
| 41035 | Transfer in from Tree Fund | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | 314,525 | 443,830 | 473,018 | 383,480 | 241,538 | 210,263 | 416,857 | - | - | - | - | - | - | 2,483,511 | 4,855,407 | |
| | | | | | | | | | | | | | % of Budget: 51.1% | | | | |

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 (58.33% of the fiscal year) | February | March | April | May | June | TOTAL | BUDGETED | | |
| 51000 ADMINISTRATION | | | | | | | | | | | | | | | | | |
| 51001 | Salaries | 52,246 | 54,913 | 55,355 | 82,791 | 55,518 | 65,005 | 50,375 | | | | | | 416,202 | 850,000 | 49.0% | |
| 51005 | Benefits - Staff | 21,710 | 22,170 | 22,548 | 33,628 | 22,717 | 23,460 | 21,729 | | | | | | 167,961 | 450,000 | 37.3% | |
| 51010 | Advertising | 249 | - | - | - | 64 | - | - | | | | | | 313 | 3,000 | 10.4% | |
| 51012 | Audit | - | - | - | - | - | 7,500 | - | | | | | | 7,500 | 13,500 | 55.6% | |
| 51015 | Banking | | | | 0 | | | | | | | | | 640 | 1,000 | 64.0% | |
| 51016 | Bank Charges | 69 | 130 | 42 | 128 | 63 | 42 | 166 | | | | | | 640 | 700 | 91.4% | |
| 51017 | Bank Charges - Credit Card | - | - | - | - | - | - | - | | | | | | - | 300 | | |
| 51020 | Codification | 263 | 88 | - | - | - | - | 1,145 | | | | | | 1,496 | 1,000 | 149.6% | |
| 51025 | Copier | - | 473 | 264 | 270 | 270 | 270 | 714 | | | | | | 2,261 | 4,500 | 50.3% | |
| 51030 | Dues, Memberships, and Subscriptions | 132 | 243 | 138 | 274 | 22 | 87 | 87 | | | | | | 981 | 3,000 | 32.7% | |
| 51035 | MASC Membership | - | - | - | - | - | - | - | | | | | | - | 5,400 | | |
| 51037 | Business License Contract Fees | - | 934 | - | - | - | - | - | | | | | | 934 | - | | |
| 51040 | Elections | - | - | - | - | - | - | - | | | | | | - | 10,000 | | |
| 51050 | Employees | | | | | | | | | | | | | 4,121 | 11,680 | 35.3% | |
| 51051 | Employee Appreciation | 145 | - | 112 | 461 | 523 | 50 | 1,792 | | | | | | 3,084 | 2,800 | 110.1% | xmas party |
| 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 | 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 | | | | | | 83,582 | 131,680 | 63.5% | |
| 51090 | Insurance | - | - | - | 2,816 | 15,384 | 23,385 | 1,925 | | | | | | 43,510 | 95,000 | 45.8% | |
| 51110 | Legal Services | 14,130 | 11,210 | 9,028 | 25,543 | 18,458 | 20,607 | 11,700 | | | | | | 110,675 | 180,000 | 61.5% | |
| 51115 | Legal Settlement | - | - | - | - | - | - | - | | | | | | - | - | | |
| 51120 | Miscellaneous | - | - | - | - | 90 | 250 | 100 | | | | | | 440 | - | | |
| 51130 | Mileage Reimbursement | - | - | - | - | - | - | - | | | | | | - | 600 | | |
| 51150 | Postage | 5,316 | 214 | - | - | 212 | - | 720 | | | | | | 6,461 | 19,500 | 33.1% | |
| 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 | | | | | | 7,859 | 10,000 | 78.6% | |
| | | 107,496 | 93,271 | 111,159 | 154,277 | 142,021 | 151,542 | 113,690 | - | - | - | - | - | 872,260 | 1,818,659 | % of Budget: 48.0% | |
| 52000 ELECTED OFFICIALS | | | | | | | | | | | | | | | | | |
| 52001 | Salaries | 5,385 | 5,385 | 5,385 | 8,077 | 5,385 | 5,385 | 6,038 | | | | | | 41,038 | 78,500 | 52.3% | |
| 52005 | Benefits - Elected Officials | 6,185 | 6,185 | 6,185 | 9,278 | 6,185 | 6,185 | 6,550 | | | | | | 46,755 | 117,000 | 40.0% | |
| 52030 | Council Expenses | 53 | - | 80 | 107 | 107 | 869 | 1,878 | | | | | | 3,093 | 2,000 | 154.6% | swearing-in |
| 52040 | Mayor Expense | 194 | 301 | - | - | - | - | - | | | | | | 495 | 2,000 | 24.8% | |
| 52053 | Training | - | - | - | - | 250 | - | 1,354 | | | | | | 1,604 | 500 | 320.8% | |
| | | 11,818 | 11,871 | 11,650 | 17,462 | 11,927 | 12,439 | 15,820 | - | - | - | - | - | 92,985 | 200,000 | % of Budget: 46.5% | |

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 (58.33% of the fiscal year) | 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 | 8,036 | - | - | - | - | - | 44,519 | 80,000 | 55.6% | |
| 53130 | Mileage Reimbursement (PW) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| 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 | - | - | - | - | - | 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 | 818 | - | - | - | - | 4,001 | 7,000 | 57.2% | | |
| 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 | - | - | - | - | - | 180,470 | 246,600 | % of Budget: 73.2% | |
| 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 | % of Budget: 2.1% | |
| 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 | - | - | - | - | - | 5,000 | 10,000 | 50.0% | |
| 55030 | Dues, Memberships, and Subscriptions (PZP) | - | - | - | - | - | - | - | - | - | - | - | - | 400 | | | |
| 55060 | Equipment / Software (PZP) | - | 377 | - | - | 264 | 178 | 377 | - | - | - | - | - | 1,196 | 1,000 | 119.6% | |
| 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 | - | - | - | - | - | 23,554 | 58,700 | % of Budget: 40.1% | |

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 (58.33% of the fiscal year) | February | March | April | May | June | | | | |
| 56000 EMERGENCY SERVICES / CERT | | | | | | | | | | | | | | | | | |
| 56053 | Employee Training and Travel | - | - | - | - | - | - | - | - | - | - | - | - | - | 2,500 | | |
| 56060 | Equipment / Software (ESC) | - | - | - | - | - | - | - | - | - | - | - | - | - | 1,000 | | |
| 56062 | Radio Contract | 861 | - | 861 | - | - | 861 | - | - | - | - | - | - | - | 2,583 | 3,400 | 76.0% |
| 56065 | Mobile Devices | 281 | 241 | 241 | 241 | 203 | 202 | 203 | - | - | - | - | - | - | 1,610 | 1,500 | 107.3% |
| 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 | 37.7% |
| 56800 | Teen CERT Program | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | 1,422 | 521 | 2,441 | 338 | 224 | 12,378 | 203 | - | - | - | - | - | - | 17,529 | 58,519 | |
| | | | | | | | | | | | | | | % of Budget: 30.0% | | | |
| 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 | 400 | - | - | - | - | - | - | 3,250 | 1,000 | 325.0% |
| 57080 | Facilities Maintenance | 232 | 2,707 | 200 | 505 | 1,785 | 290 | 5,868 | - | - | - | - | - | - | 11,587 | 25,000 | 46.3% |
| 57100 | Facility Upgrades / Construction (non-cap) | - | - | 2,325 | - | - | 243 | 240 | - | - | - | - | - | - | 2,808 | 4,000 | 70.2% |
| 57120 | Fire Safety / First Aid | 1,080 | - | 250 | - | - | 349 | - | - | - | - | - | - | - | 1,679 | 1,330 | 126.3% |
| 57150 | Janitorial | 1,650 | 1,650 | 1,650 | 1,650 | 1,650 | 1,650 | 1,650 | - | - | - | - | - | - | 11,550 | 21,500 | 53.7% |
| 57160 | Rent - Storage Unit | - | 145 | 145 | 145 | 145 | 191 | 191 | - | - | - | - | - | - | 962 | 1,750 | 55.0% |
| 57170 | Security Monitoring | 222 | 59 | 403 | - | 89 | 111 | 111 | - | - | - | - | - | - | 995 | 4,000 | 24.9% |
| 57180 | Street Lights | 15,724 | 15,832 | 550 | 31,709 | - | 15,863 | 15,863 | - | - | - | - | - | - | 95,542 | 180,000 | 53.1% |
| 57190 | Utilities | 3,155 | 2,371 | 894 | 3,762 | 838 | 2,016 | 2,187 | - | - | - | - | - | - | 15,223 | 35,000 | 43.5% |
| 57200 | Supplies | - | - | - | 1,056 | 692 | 641 | 657 | - | - | - | - | - | - | 3,046 | 1,500 | 203.1% |
| 57250 | Vehicle and Equipment Fuel | - | 670 | 203 | 401 | 189 | 305 | 183 | - | - | - | - | - | - | 1,952 | 6,500 | 30.0% |
| 57260 | Vehicle and Equipment Maintenance | 40 | 456 | 133 | 348 | 378 | 336 | 1,061 | - | - | - | - | - | - | 2,752 | 18,000 | 15.3% |
| 57300 | NON-HTAX Maintenance | - | - | - | - | - | - | - | - | - | - | - | - | - | 12,044 | 120,000 | 10.0% |
| 57310 | Dog Stations | 183 | - | - | 187 | - | - | - | - | - | - | - | - | - | 371 | 18,000 | 2.1% |
| 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 | - | - | - | - | - | - | - | 2,074 | 50,000 | 4.1% |
| 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 | - | - | - | - | - | - | 165,881 | 422,580 | |
| | | | | | | | | | | | | | | % of Budget: 39.3% | | | |

Town of James Island Monthly Budget Report

Fiscal Year 2025 - Ending June 2026
 AMENDED October 2025

| | | 1st Quarter | | | 2nd Quarter | | | 3rd Quarter | | | 4th Quarter | | | TOTAL | BUDGETED | |
|--|---|---------------|--------------|--------------|-------------|---------------|---------------|-------------------------------------|----------|-------|-------------|-----|------|---------------------------|------------------|--------|
| | | July | August | September | October | November | December | January (58.33% of the fiscal year) | 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) | - | - | - | - | - | - | - | 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 | - | - | - | - | - | 157,742 | 1,048,778 | |
| | | | | | | | | | | | | | | % of Budget: 15.0% | | |

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 (58.33% of the fiscal year) | 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 | 69,460 | | | | | | 496,192 | 715,000 | 69.4% |
| | | | | | | | | | | | | | | % of Budget: 69.4% | | |
| 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 | 1,597 | - | - | - | - | - | 9,114 | 10,000 | 91.1% |
| 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 | 1,597 | - | - | - | - | - | 56,245 | 211,145 | 26.6% |
| 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 | - | - | - | - | - | - | 61,176 | - | - | - | - | - | 61,176 | 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 | 61,176 | - | - | - | - | - | 109,418 | 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 | January (58.33% of the fiscal year) | February | March | April | May | June | | | |
| ACCOMMODATIONS TAX (ATAX) | | | | | | | | | | | | | | | | |
| | ATAX Balance from prior year | | | | | | | | | | | | | 23,624 | | |
| 42010 | ATAX Revenue - State | - | 24,214 | - | - | 14,074 | - | 12,670 | | | | | | 50,958 | 67,500 | 75.5% |
| 42020 | ATAX Revenue - County | - | - | 580 | - | 245 | - | | | | | | | 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 | 150 | | | | | | 450 | 5,000 | |
| | <u>Transfer to GF</u> | | | | | | | | | | | | | | 27,500 | |
| | TOTAL OPERATING: | - | - | - | - | 150 | 150 | 150 | - | - | - | - | - | 450 | 94,430 | |