June 2026 Finance Report

This monthly budget report is through May 31, 2026, putting us at 11 months through the Fiscal Year or 91.66%. This report also considers the AMENDED budget that you introduced last month and is up for 2nd reading tonight. While those changes largely bring everything back into shape, there are still some areas that I've highlighted.

Revenues:

Overall, revenues are currently at 75.1% of the budget.

There are significant increases in:
-Building Permit Fees (that will also have a corresponding expense starting in June)
-Business Licenses (As a result of contractors/subs with the building permits in-house)
-Donations/Contributions (unpredictable and related to Art and Community Center)
-Planning & Zoning Fees (As a result of building permits in-house)

Again, 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.

Expenses:

Administration (overall at 78.6% of budget)

- We will need to add "Building Permit Contract Fees" for the moment to track the expenses, which will see the first payment in June. Future budgets, we may want to create a Building Permitting Department for more explicit tracking.
- "Miscellaneous" increased due to some permit and license refunds while we navigate the Building Permit process.
- "Supplies" continues to run a little high.

Elected Officials (overall at 90.1% of budget)

- Nothing unusual for the month.

Public Works (overall at 79.0% primarily due to reimbursable stormwater projects)

- Nothing unusual for the month.

Code Enforcement (at 2.9% of budget)

- Nothing unusual for the month.

Planning, Zoning, & Permitting (over at 102.9% of budget)

- The BCDCOG was hired to update the comprehensive plan and that is reflected in "Professional Services".

Emergency Services / CERT (at 36.6% of budget)

- Nothing unusual this month.

Facilities, Parks, & Equipment (at 81.5% of budget)

- "Facilities Maintenance" continues to run over budget. We have had several HVAC-related issues that are the bulk of this overage with a $10,000 repair in May.

Community Services (at 83.6% of budget)

- Although within budget, the Tree Council has pre-purchased trees for planting.
- I do know that the June payment for the Youth Sports program with the City of Charleston will be about $2,000 less than budgeted.

Island Sheriff's Patrol (at 92.1% of budget)

- Nothing unusual this month. Overall, we should end the fiscal year within the overall department budget.

Capital Projects - General Fund (at 59.1% of budget)

- Nothing unusual this month.

In Hospitality Tax, I would point out that the revenue is likely going to be over our amended budget amount.

Additionally, the purchase of the house on Hillman is included and is less than budgeted.

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	May (11 months or 91.66% of the Fiscal Year	June	TOTAL	BUDGETED	
40000	**GENERAL FUND REVENUE**															
40010	**Brokers & Insurance Tax Program**													**217,939**	**920,000**	23.7%
40011	Brokers Tax Program (BTP)	163,587	-	-	-	-	-	-	-	132	-	-		163,718	170,000	96.3%
40012	Insurance Tax Program (ITP)	-	4,865	67	-	-	-	-	-	-	5,705	43,584.00		54,220	750,000	7.2%
40015	**Building Permit Fees**	-	5,016	1,431	1,436	-	1,992	4,286	-	1,525	3,041	72,767.55		**91,494**	**40,000**	228.7%
40020	**Business Licenses**	26,493	115,176	17,598	97,511	8,182	1,416	27,806	2,100	29,795	40,884	269,894.76		**636,854**	**480,000**	132.7%
40025	**Donations/Contributions**	-	-	-	-	-	-	200	50	745	2,510	5,525.00		**9,030**	**8,000**	112.9%
40050	**Facility Rental Fees**	(50)	725	2,150	2,000	1,900	800	1,500	1,600	850	2,000	750.00		**14,225**	**16,000**	88.9%
40060	**Filing Fees**	-	400	-	-	-	-	-	-	-	-	-		**400**	**400**	100.0%
40070	**Franchise Fees**	1,128	28,924	-	1,035	27,941	-	926	26,831	-	825	27,273.02		**114,883**	**320,000**	35.9%
40080	**Interest Income**	37,531	21,827	21,426	24,191	22,793	23,047	22,278	19,842	21,915	21,634	22,094.87		**258,579**	**280,000**	92.3%
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**	**8,279**	100.0%
40110	**Local Option Sales Tax**										-			**1,710,526**	**1,935,000**	88.4%
40112	LOST - Property Tax Credit Fund	-	123,369	244,451	117,046	114,125	118,104	114,363	129,024	103,688	-	103,891.75		1,168,063	1,330,000	87.8%
40114	LOST - Municipal Fund	-	56,732	112,141	52,385	52,858	54,400	53,093	63,446	48,199	-	49,209.12		542,463	605,000	89.7%
40120	**Miscellaneous Income**	696	215	-	3,287	10,524	4,744	320	90	211	60	50.00		**20,196**	**22,000**	91.8%
40200	**Planning & Zoning Fees**													**33,127**	**32,000**	103.5%
40202	Accessory Structure	-	-	-	-	-	-	-	-	-	-	-		-	-	
40204	BNB Permit	81	106	-	-	-	-	-	-	-	46	-		234		
40206	Board of Zoning Appeals	-	-	-	500	250	-	-	-	500	-	250.00		1,500		
40208	Clearing & Grubbing	25	-	-	-	-	-	-	25	-	-	-		50	-	
40209	Commercial Zoning Permit	350	100	150	175	50	390	100	190	140	450	118.00		2,213	-	
40210	Demolition	-	-	-	-	-	-	-	-	-	-	-		-		
40212	Exempt Plat	-	-	-	-	-	-	-	-	-	-	-		-		
40214	Home Occupation	175	150	50	175	100	95	50	50	150	100	50.00		1,145	-	
40216	Residential Zoning Permit	2,220	1,940	1,550	1,515	1,375	2,485	1,525	1,800	2,450	2,425	3,517.27		22,802	-	
40218	Rezoning Application	-	-	-	-	-	-	-	-	340	-	-		340		
40220	Sign Permits	-	-	100	-	-	-	-	100	-	-	-		200		
40222	Site Plan Review	-	-	-	-	-	-	-	-	-	-	-		-		
40224	Special Events	25	-	-	-	-	-	-	-	-	-	-		25	-	
40226	Temporary (Firework/Tree Stand)	83	-	200	100	225	100	50	-	-	-	75.00		833	-	
40228	Tree Permits	500	275	300	400	375	125	400	325	125	300	250.00		3,375	-	
40230	Subdivision Application	180	-	-	130	-	-	50	-	50	-	-		410	-	
40250	**Stormwater Fee Reimbursment from County SW Fund**	30,000	-	67,468	-	-	-	31,625	-	-	-	16,950.00		**146,043**	**155,000**	94.2%
40300	**State Aid to Subdivisions (LGF)**	-	78,819	-	78,819	-	-	78,752	-	-	78,752	-		**315,142**	**315,142**	100.0%
40310	**Telecommunications Tax Program (TTP)**	-	-	23	-	-	5	-	-	9,143	-	-		**9,171**	**12,000**	76.4%
40315	**Town Market Vendor Payments**	1,165	-	1,912	775	840	600	570	749	810	660	-		**8,081**	**9,800**	82.5%
40320	**Homestead Exemption**	46,285	-	-	-	-	-	-	-	-	-	-		**46,285**	**46,285**	100.0%
40500	**Grants**	-	5,192	-	-	-	-	79,156	-	-	-	-		**84,348**	**84,348**	100.0%
												-				
		314,525	443,830	473,018	383,480	241,538	210,263	417,049	246,222	222,996	159,391	616,250	-	3,728,563	4,962,184	
														% of Budget:	75.1%	

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	May (11 months or 91.66% of the Fiscal Year	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	57,480		653,192	850,000	76.8%
51005	Benefits - Staff	21,710	22,170	22,548	33,628	22,717	23,460	21,730	21,232	20,985	32,885	23,634		266,699	350,000	76.2%
51010	Advertising	249	-	-	-	64	-	-	-	-	651	555		1,519	3,000	50.6%
51012	Audit	-	-	-	-	-	7,500	-	-	7,000	-	-		14,500	14,500	100.0%
51015	Banking													950	1,100	86.4%
51016	Bank Charges	69	130	42	128	63	42	166	23	31	52	204		949	1,100	86.3%
51017	Bank Charges - Credit Card	-	-	-	-	-	-	-	-	-	-	1		1	-	
51020	Codification	263	88	-	-	-	-	1,145	-	110	500	96		2,201	4,000	55.0%
51025	Copier	-	473	264	270	270	270	714	291	270	543	273		3,638	4,500	80.9%
51030	Dues, Memberships, and Subcriptions	132	243	138	274	22	87	87	62	152	184	335		1,714	2,000	85.7%
51035	MASC Membership	-	-	-	-	-	-	-	-	-	5,347	-		5,347	5,400	99.0%
51037	Business License Contract Fees	-	934	-	-	-	-	-	-	-	-	-		934	934	100.0%
51038	Building Permit Contract Fees											-				
51040	Elections	-	-	-	-	-	-	-	18,185	-	-	-		18,185	18,185	100.0%
51050	Employees													7,753	10,388	74.6%
51051	Employee Appreciation	145	-	112	461	523	50	1,792	323	249	116	405		4,177	5,000	83.5%
51052	Employee Screening	-	-	-	-	180	66	-	142	-	-	-		388	388	100.0%
51053	Employee Training and Travel	-	-	446	21	-	-	-	85	110	-	82		743	2,500	29.7%
51055	Uniforms	-	204	-	-	-	120	-	-	827	1,226	67		2,445	2,500	97.8%
51060	Equipment/Software/Maintenance	-	-	-	-	-	327	65	-	-	-	-		392	1,500	26.2%
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	4,517		107,992	140,000	77.1%
51090	Insurance	-	-	-	2,816	15,384	23,385	1,925	-	5,424	-	283		49,217	90,000	54.7%
51110	Legal Services	14,130	11,210	9,028	25,543	18,458	20,607	11,700	15,013	34,165	-	48,085		207,937	215,000	96.7%
51115	Legal Settlement	-	-	-	-	-	-	-	-	-	-	-		-	-	
51120	Miscellaneous	-	-	-	-	90	250	100	-	-	-	213		653	500	130.7%
51130	Mileage Reimbursement	-	-	-	-	-	-	-	-	-	-	-		-	600	0.0%
51150	Postage	5,316	214	-	-	212	-	720	-	212	200	212		7,085	15,000	47.2%
51160	Professional Services	7,632	-	4,000	-	-	-	4,000	-	-	-	3,000		18,632	20,000	93.2%
51200	Supplies	1,091	1,281	412	1,662	554	1,637	1,222	249	1,557	1,148	1,832		12,646	12,000	105.4%
		107,496	93,271	111,159	154,277	142,021	151,542	113,692	115,600	123,409	129,942	141,274	-	1,382,487	1,759,906	
														% of Budget:	78.6%	

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	6,692.28		71,154	78,500	90.6%
52005	Benefits - Elected Officials	6,185	6,185	6,185	9,278	6,185	6,185	6,550	6,758	6,768	10,138	6,766.33		77,185	84,000	91.9%
52030	Council Expenses	53	-	80	107	107	869	1,878	135	115	207	80.00		3,631	5,000	72.6%
52040	Mayor Expense	194	301	-				-	402	-	-	-		897	2,000	44.9%
52053	Training	-	-			250		1,354	-	-	35	-		1,639	2,000	82.0%
		11,818	11,871	11,650	17,462	11,927	12,439	15,820	13,988	13,576	20,418	13,539	-	154,506	171,500	
														% of Budget:	90.1%	

Town of James Island Monthly Budget Report

Fiscal Year 2025 - Ending June 2026

AMENDED October 2025

53000 PUBLIC WORKS

		1st Quarter			2nd Quarter			3rd Quarter			4th Quarter					
		July	August	September	October	November	December	January	February	March	April	May (11 months or 91.66% of the Fiscal Year	June	TOTAL	BUDGETED	
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	1,756.03		54,186	80,000	67.7%
53130	Mileage Reimbursement (PW)	-	-	-	-	-	-	-	182	-	-	-		182	500	36.4%
53160	Professional Services PW	-	-	-	-	-	990	-	-	-	2,393	-		3,383	8,000	42.3%
53162	Engineering Services	-	2,572	6,180	-	668	2,970	990	-	2,805	1,320	-		17,504	22,000	79.6%
53170	Projects PW (non-cap)	-	6,250		-	-	-	4,635	-	265	-	-		11,150	30,000	37.2%
53175	Stormwater Expenses (sent to County for Reimbursement)	2,250	68,803	1,238	-	825	31,625	-	13,550	3,400	-	21,210.00		142,900	146,690	reimbursable
53176	County Stormwater Fee Payments	-	-	-	-	-	726	-	-	-	-	-		726	726	100.0%
53180	Public Outreach	-	-	-	-	-	-	-	-	-	-	-		-	300	0.0%
53190	Signage	(1,564)	-	1,224	-	1,345	2,179	818	867	2,428	1,291	483.67		9,070	10,000	90.7%
53200	Supplies PW	82	-	92	69	331	290	24	-	1,979	259	97.26		3,224	4,500	71.6%
		17,996	90,994	10,309	2,201	7,675	51,792	14,503	17,725	13,885	7,221	23,547	-	242,847	307,516	
														% of Budget:	79.0%	

54000 CODE ENFORCEMENT (ZONING/LIVABILITY)

		July	August	September	October	November	December	January	February	March	April	May	June	TOTAL	BUDGETED	
54010	Animal Issues	-	-	-	-	-	-	-	-	-	-	-		-	2,000	0.0%
54015	Crime Watch Materials											-			-	
54030	Dues, Memberships, and Subscriptions (CE)	-	-	-	-	-	-	-	-	30	-	-		30	200	15.0%
54053	Employee Training (CE)	-	-	-	-	-	-	-	-	45	-	-		45	500	8.9%
54060	Equipment / Software (CE)	-	-	-	-	-	-	-	-	-	-	-		-	500	0.0%
54065	Inoperable Vehicle Towing	-	-	-	-	-	-	-	-	-	-	-		-	1,500	0.0%
54070	Overgrown Lot Clearing / Debris	-	-	-	-	-	-	-	-	-	-	-		-	4,000	0.0%
54075	Debris Removal Leins											-			-	
57160	Professional Services (CE)											-			-	
57190	Signage - Wayfinding											-			-	
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

		July	August	September	October	November	December	January	February	March	April	May	June	TOTAL	BUDGETED	
55010	Advertising	160	112	-	-	110	345	199	-	-	-	279.04		1,205	2,000	60.2%
55020	Arborist Reports	-	2,150	-	1,400	-	-	1,450	2,200	1,100	800	700.00		9,800	11,000	89.1%
55030	Dues, Memberships, and Subscriptions (PZP)	-	-	-	-	-	-	-	-	-	-	-		-	400	0.0%
55060	Equipment / Software (PZP)	-	377	-	-	264	178	377	199	199	199	-		1,794	2,000	89.7%
55150	Postage (PZP)	-	-	-	-	-	-	-	-	-	-	-		-	400	0.0%
55160	Professional Services (PZP)	-	3,754	2,145	-	2,310	4,110	1,815	-	3,548	5,783	20,000.00		43,464	35,000	124.2%
55180	Public Outreach (PZP)	-	-	-	-	-	-	1,298	-	-	-	-		1,298	2,000	64.9%
55200	Supplies (PZP)	-	-	-	-	-	-	-	-	-	-	-		-	400	0.0%
55400	Planning Commission	150	250	50	250	-	-	-	-	-	280	354.13		1,334	2,500	53.4%
55500	Board of Zoning Appeals	-	-	-	-	150	-	150	-	-	100	100.00		500	2,000	25.0%
		310	6,643	2,195	1,650	2,834	4,633	5,290	2,399	4,847	7,162	21,433	-	59,394	57,700	
														% of Budget:	102.9%	

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	May (11 months or 91.66% of the Fiscal Year	June	TOTAL	BUDGETED	
56053	**Employee Training and Travel**	-	-	-	-	-	-	-	-	-	-	-		-	500	0.0%
56060	**Equipment / Software (ESC)**	-	-	-	-	-	-	-	-	-	-	-		-	500	0.0%
56062	**Radio Contract**	861	-	861	-	-	861	-	924	-	-	924.00		4,431	4,500	98.5%
56065	**Mobile Devices**	281	241	241	241	203	202	203	203	203	203	202.64		2,421	2,700	89.7%
56070	**Generator Maintenance**	-	-	429	-	-	-	-	-	-	-	-		429	2,500	17.2%
56180	**Public Outreach (ESC)**	-	-	-	-	-	-	-	-	-	-	-		-	500	0.0%
56200	**Supplies (ESC)**	-	-	457	-	-	-	-	123	-	-	-		580	10,000	5.8%
56220	PPE	-	-	16	97	22	-	-	46	-	-	-		182	2,500	7.3%
56240	Response Supply Kits	-	-	-	-	-	-	-	-	-	-	-		-	850	0.0%
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	1,127	-	20,357	55,549	
														% of Budget:	36.6%	

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	359.69		3,930	4,000	98.2%
57070	**Facilty Rental Deposit Returns**	-	-	100	1,350	800	600	400	450	950	750	600.00		6,000	6,000	100.0%
57080	**Facilities Maintenance**	232	2,707	200	505	1,785	290	5,868	5,451	6,029	1,983	16,805.20		41,855	36,000	116.3%
57100	**Facility Upgrades / Construction (non-cap)**	-	-	2,325	-	-	243	240	-	-	750	-		3,558	4,000	88.9%
57120	**Fire Safety / First Aid**	1,080	-	250	-	-	349	-	-	350	-	-		2,029	2,029	100.0%
57150	**Janitorial**	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1,650.00		18,150	19,800	91.7%
57160	**Rent - Storage Unit**	-	145	145	145	145	191	191	191	191	191	191.00		1,726	1,917	90.0%
57170	**Security Monitoring**	222	59	403	-	89	111	111	135	206	241	142.76		1,720	2,500	68.8%
57180	**Street Lights**	15,724	15,832	550	31,709	-	15,863	15,863	15,863	31,729	15,879	-		159,013	191,000	83.3%
57190	**Utilities**	3,155	2,371	894	3,762	838	2,016	2,187	2,334	3,940	2,360	2,047.91		25,904	35,000	74.0%
57200	**Supplies**	-	-	-	1,056	692	641	657	1,136	2,211	140	1,025.16		7,558	8,000	94.5%
57250	**Vehicle and Equipment Fuel**	-	670	203	401	189	305	183	187	376	370	444.70		3,329	4,000	83.2%
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%
57300	**NON-HTAX Maintenance**				-		-							23,634	55,000	43.0%
57310	Dog Stations	183	-	-	187		-	-	98	102	-	-		571	10,000	5.7%
57320	Brantley Park	-	-	-	-		-	-	-	-	-	-		-	-	
57330	Dock Street Park	-	-	85	-		-	5,125	-	5,960	-	-		11,170	15,000	74.5%
57340	Hillman Lot	-	-	-	-		-	-	-	-	-	-		-	-	
57350	Mill Point Park	-	-	-	875	49	1,150	-	74	1,650	2,249	128.78		6,176	15,000	41.2%
57360	Pinckney Park	-	410	-	60		62	3,857	-	1,175	-	153.12		5,718	15,000	38.1%
		22,287	24,302	7,197	42,876	6,696	25,131	37,392	28,863	67,264	30,135	23,548	-	315,691	387,246	
														% of Budget:	81.5%	

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	May (11 months or 91.66% of the Fiscal Year	June	TOTAL	BUDGETED	
58000	**COMMUNITY SERVICES**															
58010	Business Development Council	-	-	-	-	-	-	-	-	-	-	-		-	500	0.0%
58020	Children's Council	-	-	-	-	167	462	-	330	-	-	-		959	1,500	63.9%
58030	Community Service Contributions	-	-	-	3,190	-	44,950	-	10,000	-	-	-		58,140	58,140	100.0%
58040	Community Tutoring Programs	9,925	-	-	-	-	-	-	-	-	-	-		9,925	9,925	100.0%
58060	Drainage Council	-	-	-	-	-	-	-	-	-	-	-		-	500	0.0%
58070	History Commission	-	375	300	27	288	2,860	-	2,998	2,728	2,930	329.87		12,835	15,800	81.2%
58075	James Island Arts Council											-			500	0.0%
58080	James Island Pride	-	174	83	291	-	406	-	-	167	-	1,871.87		2,992	6,000	49.9%
58085	Helping Hands	-	199	-	-	-	150	-	-	-	-	-		349	2,000	17.5%
58090	Neighborhood Council	-	-	-	-	-	-	1,620		-	-	114.45		1,734	2,800	61.9%
58095	Parks and Gardens											-			500	0.0%
58100	Repair Care Program	8,829	-	-	-	-	-	-	-	7,811	8,479	-		25,119	40,000	62.8%
58120	Miscellaneous								79,156	80	-	-		79,236	79,236	100.0%
58200	Special / Community Events	-	1,080	90	1,580	1,605	603	1,134	593	675	749	540.00		8,649	10,000	86.5%
58210	Tree Council	44	-	-	785	-	748	-	197	154	11	3,000.00		4,939	5,000	98.8%
58215	Veterans Affairs Council											-			500	0.0%
58220	Youth Sports Program with CHS	-	-	-	-	-	-	-	-		-	-		-	12,200	0.0%
		18,798	1,828	473	5,873	2,060	50,180	2,754	93,274	11,614	12,169	5,856	-	204,877	245,101	
														% of Budget:	83.6%	

		July	August	September	October	November	December	January	February	March	April	May	June	TOTAL	BUDGETED	
59000	**ISLAND SHERIFF'S PATROL**															
59001	ISP Salaries	24,928	41,270	35,991	55,318	40,885	38,443	33,493	36,368	40,720	57,808	41,270.00		446,491	465,000	96.0%
59005	ISP Benefits	7,477	11,921	10,295	15,981	11,812	11,106	9,676	10,507	11,764	16,701	11,953.78		129,193	135,000	95.7%
59020	ISP Operating Costs (radio, fuel, maint, WL, vehicle use)	3,278	40	40	40	4,770	6,040	11,374	6,918	40	40	40.03		32,621	40,000	81.6%
59100	ISP Dedicated Officer	21,856	-	-	-	22,592	-	-	19,338	-	-	-		63,785	90,000	70.9%
		57,538	53,231	46,326	71,339	80,058	55,589	54,543	73,131	52,524	74,548	53,264	-	672,090	730,000	
														% of Budget:	92.1%	

		July	August	September	October	November	December	January	February	March	April	May	June	TOTAL	BUDGETED
60000	**TREE FUND**														
	PRIOR TREE FUND BALANCE														(9,005)
44000	ESTIMATED FY REVENUE					511				-					2,500
															(6,505)
60010	Tree Maintenance and Care	-	-	-	-	-	-	-		-	-	325		325	-
60020	Tree Planting	-	-	-	-	-	-	-		-	-			-	-
	Transfer to GF	-	-	-	-	-	-	-		-	-				-
															-
		-	-	-	-	511	-	-	-	-	-	325	-	End Balanc	(6,505)

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	May (11 months or 91.66% of the Fiscal Year	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**	**13,890**		**28,440**	**50,000**	56.9%
62034	**Greenhill - Honeyhill Drainage/Paving**	-	-	-	-	-	-	-	-	-		-		-	-	
62040	**Traffic Calming Projects**	-	-	6,711	60	173	-	-	-	**7,848**	**8,270**	-		**23,062**	**50,000**	46.1%
62050	**Other Road / Sidewalk Projects**	-	-	-		-	-	-	-	-		-		-	-	
	TOTAL Road / Sidewalk Infrastructure	**-**	**-**	**7,791**	**457**	**173**	**-**	**-**	**-**	**8,508**	**22,160**	**13,890**	**-**	**52,979**	**115,000**	
	DRAINAGE / SEWER PROJECTS															
62060	**RIA Sewer Project (connections)**	-	-	-	-	-	-	-	-	-	-			-	-	
62062	Additional Sewer Connections	-	-	-	-	-	-	-	-	-	-			-	-	
62065	**James Island Creek Sewer Expansion Match**	-	-	-	-	-	-	-	-	-	-			-	-	
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**	-	-	-	-	-	-	-	-	-	-			-	**10,000**	0.0%
62210	Cecil Circle	-	-	-	-	31,127	458	-	-	-	-			**31,584**	**31,584**	100.0%
	TOTAL Road / Sidewalk Infrastructure	**46,035**	**-**	**-**	**-**	**31,127**	**458**	**-**	**-**	**-**	**-**	-	-	**77,620**	**87,620**	88.6%
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**	**21,900**	50.0%
62610	**Public Works Equipment to Capitalize**	-	-	-	-	-	-	-	-	-	-			-	**1,500**	0.0%
62620	**Vehicle Purchase**	**26,131**	-	-	-	-	-	-	**50,712**	-	-			**76,843**	**106,131**	72.4%
62650	**Town Hall**	-	-	-	-	**2,675**	**3,425**	-	**40,524**	-	**8,330**	**14,504**		**69,458**	**72,624**	95.6%
62655	Shutters and Deck	-	-	-	-	-	-	-	**18,010**	**67,290**	-			**85,300**	**85,300**	100.0%
62660	Computer Equipment	-	-	-	-	-	-	-	-	-	-			-	-	
65670	Phone System	-	-	-	-	-	-	-	-	-	-			-	-	
62700	**Parks and Other**														**156,000**	
62710	Brantley (non-HTAX eligible)	-	-	-	-	-	-	-	-	-	-			-	-	
62720	Dock Street (non-HTAX eligible)	-	-	-	-	-	-	1,026	-	**1,579**	**894**			**3,498**	**75,000**	4.7%
62730	Mill Point (non-HTAX eligible)	-	-	-	-	4,427	-	-	-	**754**	**826**			**6,008**	**75,000**	8.0%
62740	Pinckney (non-HTAX eligible)	-	-	-	-	-	-	5,950	-	-	-			**5,950**	**6,000**	99.2%
62750	Grace Triangle (non-HTAX eligible)					6,645	7,875	-	-	-	-			**14,520**	**50,000**	29.0%
62800	**Land Acquisition (non-HTAX eligible)**	-	-	-	-	-	-	-	-	-				-	-	
	TOTAL OTHER	**26,131**	**7,184**	**-**	**-**	**13,747**	**17,664**	**6,976**	**109,246**	**88,025**	**10,050**	**14,504**	**-**	**293,526**	**514,455**	
		72,166	**7,184**	**7,791**	**457**	**45,047**	**18,122**	**6,976**	**109,246**	**96,533**	**32,210**	**28,394**	**-**	**424,125**	**717,075**	
														% of Budget:	**59.1%**	

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	May (11 months or 91.66% of the Fiscal Year	June	TOTAL	BUDGETED	
	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	87,263	63,475	66,864	38,361		752,155	750,000	100.3%
														% of Budget:	100.3%	
65000	**HTAX OPERATING FUND (non-cap)**															
65002	Brantly Park Operating	-	-	-	-	-	-	-	-	-	-			-	-	
65003	Camp and Folly Roads Landscaping Maintenance	-	-	-	-	-	-	-	-	-	-			-	3,000	0.0%
65005	Community Events	-	2,000	-	-	-	-	285	184	350	584	194		3,597	7,500	48.0%
65007	Guide to Historic JI	-	-	-	-	-	-	-	-	-	-			-	-	
65012	Holiday Decorations	-	-	-	-	-	362	-	-	700	-			1,062	500	212.3%
65015	Promotional Grants	-	-	-	-	-	-	-	-	-	-			-	-	
65016	Rethink Folly Road-Staff time	-	-	-	-	-	164	-	-	-	-			164	500	32.7%
65018	Santee Street Public Parking Lots	1,700	2,800	2,800	2,800	2,800	31,561	-	-	-	-			44,461	44,461	100.0%
65020	Town Market	-	-	4,300	817	1,488	912	1,597	2,339	2,336	1,370	1,089		16,249	19,000	85.5%
65030	JIACC Operations	145	-	-	-	-		-	-		-			145	145	100.0%
65300	Public Safety of Tourism Areas (25% of ISP transfer to G	-	-	-	-	-		-	-		-	-		-	150,000	0.0%
		-												-	-	
	TOTAL OPERATING:	1,845	4,800	7,100	3,617	4,288	32,998	1,882	2,523	3,387	1,954	1,283	-	65,677	225,106	29.2%
65500	**HTAX ELIGIBLE CAPITAL PROJECTS**															
65510	Folly Road Beautification	-	-	-	-	-	-	-	-	-	-	-		-	10,000	0.0%
65515	Rethink Folly Phase I	-	-	-	-	-	-	-	-	-	-	-		-	-	
65516	Rethink Folly Phases II & III	-	-	-	-	-	-	-	-	-	-	-		-	-	
65520	James Island Arts & Community Center Construction	-	-	-	-	750	47,492	-	-	107,435	680	935		157,292	200,000	78.6%
65529	Brantley Park Improvements	-	-	-	-	-	-	-	-	-	-	-		-	-	
65530	Dock Street Improvements	-	-	-	-	-	-	-	-	-	-	-		-	5,000	0.0%
65540	Hillman Lot	-	-	-	-	-	-	-	-	-	-	1,600		1,600	50,000	3.2%
65550	Mill Point Improvements	-	-	-	-	-	-	-	-	-	44	-		44	25,000	0.2%
65560	Pinckney Park Improvements	-	-	-	-	-	-	-	-	-	-	-		-	-	
65700	Land Acquisition for HTAX uses	-	-	-	-	-	-	-	-	-		-		-	61,176	0.0%
65705	Mill Point Park Acquisition	-	-	-	-	-	-	61,176	-	-		-		61,176	61,176	100.0%
65710	Grace Triangle Park Acquisition			-	-	-	-	-	-	-		-			-	
65715	Other HTAX Land Acquisition										5,000	322,859		327,859	340,000	96.4%
65850	Other Park Projects (HTAX share)			-	-	-	-	-	-	-		-				
65860	Other Tourism Related Projects	-	-	-	-	-	-	-	-	-		-		-	5,000	0.0%
	TOTAL Road / Sidewalk Infrastructure	-	-	-	-	750	47,492	61,176	-	107,435	5,724	325,394	-	547,970	696,176	

HTAX ENDING ESTIMATE

Balance from above	3,246,825
Revenue	715,000
TOTAL AVAILABLE THIS FY:	3,961,825
Operating Budget	225,106
Projects Budget	696,176
TOTAL BUDGETED COSTS THIS FY:	921,282
ESTIMATED ENDING FY BALANCE:	3,040,543

Town of James Island Monthly Budget Report

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ACCOMMODATIONS TAX (ATAX)

		1st Quarter			2nd Quarter			3rd Quarter			4th Quarter					
		July	August	September	October	November	December	January	February	March	April	May (11 months or 91.66% of the Fiscal Year	June	TOTAL	BUDGETED	
	ATAX Balance from prior year														23,624	
42010	ATAX Revenue - State	-	24,214	-	-	14,074	-	12,670	-	-		17,584		68,542	67,500	101.5%
42020	ATAX Revnue - County	-	-	580	-	245	-	-	-	151		135		1,111	7,500	14.8%
	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	150.00		1,287	5,000
	Transfer to GF														27,500
		-												-	-
	TOTAL OPERATING:	-	-	-	-	150	150	150	200	150	337	150	-	1,287	94,430