



## **December 2025 Finance Report**

This monthly financial summary report is for the period ending November 30, 2025; the fifth month of our 2025-2026 Fiscal Year or about 41.66% of the way completed.

Most budget items and the departments overall are at or below budget. 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 38.2% to budget. I would only point out that we received more MISCELLANEOUS revenue due to the insurance claim from the tree falling on the truck, in addition to the fundraiser that was held for James Island Outreach at the October Town Market.**

**Additionally, the Town Market is doing outstanding. This means that the income line item for the vendor payments will need to be increased with a future amendment.**

### **Expenses:**

#### **Administration (overall at 32.4% of budget)**

- Information Services: The large amount in November is due to our annual subscription to the GOGov request and permitting platform that we use.
- Insurance: The large amount in November is due to our annual state accident insurance payment.
- Miscellaneous: For a future amendment, I realized we did not have an administrative miscellaneous expense line. Specifically I needed it for a business license refund in November. This item wouldn't need much, but should be present.

#### **Public Works (overall at 46.3% due to reimbursable stormwater projects)**

#### **Code Enforcement (at 1.8% of budget)**

#### **Planning, Zoning, & Permitting (at 23.2% of budget)**

#### **Emergency Services / CERT (at 8.5% of budget)**

- Mobile Devices: Will need to be adjusted. But please note we have this expense down \$80 a month from the beginning of the year.

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**Facilities, Parks, & Equipment (at 24.5% of budget)**

- Facility Rental Deposit Returns are an item that we may be guessing at all year and may need to be amended. This is the return of a security deposit when the rental of our spaces is complete.
- Supplies for FPE is running higher at the moment, primarily due to the resupply of contractor grade lawn bags.

**Community Services (at 22.2% of budget)**

- Community Service Contributions and Community Tutoring Programs will need adjustment after the groups receive their funding. Checks have been issued and the payment for the Lowcountry Local First group was made in December for \$4,850. Council had approved \$29,800. While adjustment is needed, it is well below what was authorized.
- Community Tutoring Programs had another amount for the County space rental which brought the total for this fiscal year to \$9,925.
- 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 47.4% of budget)**

- With additional deputy shifts, you can see the department is running over budget and we will likely need to amend this later in the fiscal year.

**HTAX Fund**

- In the HTAX Operating Fund, the only item to watch is the expenses for the Town Market. It is a little high at the moment due to purchases for promotional items and t-shirts that will be sold.
- Capital HTAX projects will begin to get into gear soon with the JIACC construction project.

**ATAX Fund**

- ATAX revenues are beginning to come in from the State and County.

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(5 months is 41.66% of the fiscal year)	December	January	February	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>7,882</b>	<b>15,000</b>	52.5%	
<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>264,960</b>	<b>480,000</b>	55.2%		
<b>40025</b>	<b>Donations/Contributions</b>	-	-	-	0	-							-	-			
<b>40050</b>	<b>Facility Rental Fees</b>	(50)	725	2,150	2,000	1,900							6,725	7,500	89.7%		
<b>40060</b>	<b>Filing Fees</b>	-	400	-	-	-							400	400	100.0%		
<b>40070</b>	<b>Franchise Fees</b>	1,128	28,924	-	1,035	27,941							59,029	320,000	18.4%		
<b>40080</b>	<b>Interest Income</b>	37,531	21,827	21,426	24,191	22,605							127,580	250,000	51.0%		
<b>40090</b>	<b>LOP - Alcohol Licenses</b>	-	-	-	2,000	-							2,000	6,000	33.3%		
<b>40100</b>	<b>Local Assessment Fees</b>	4,050	-	2,001	-	-							6,051	6,100	99.2%		
<b>40110</b>	<b>Local Option Sales Tax</b>														<b>873,108</b>	<b>1,935,000</b>	45.1%
40112	LOST - Property Tax Credit Fund	-	123,369	244,451	117,046	114,125							598,991	1,330,000	45.0%		
40114	LOST - Municipal Fund	-	56,732	112,141	52,385	52,858							274,117	605,000	45.3%		
<b>40120</b>	<b>Miscellaneous Income</b>	<b>696</b>	<b>215</b>	-	<b>3,287</b>	<b>10,524</b>							<b>14,721</b>	<b>1,500</b>	981.4% due to auction, insurance		
<b>40200</b>	<b>Planning &amp; Zoning Fees</b>														<b>13,931</b>	<b>26,000</b>	53.6%
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							825	-			
40210	Demolition	-	-	-	-	-							-	-			
40212	Exempt Plat	-	-	-	-	-							-	-			
40214	Home Occupation	175	150	50	175	100							650	-			
40216	Residential Zoning Permit	2,220	1,940	1,550	1,515	1,375							8,600	-			
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							608	-			
40228	Tree Permits	500	275	300	400	375							1,850	-			
40230	Subdivision Application	180	-	-	130	-							310	-			
<b>40250</b>	<b>Stormwater Fee Reimbursement for Projects</b>	<b>30,000</b>	-	<b>67,468</b>	-	-							<b>97,468</b>	<b>400,000</b>	24.4%		
<b>40300</b>	<b>State Aid to Subdivisions</b>	-	<b>78,819</b>	-	<b>78,819</b>	-							<b>157,638</b>	<b>315,000</b>	50.0%		
<b>40310</b>	<b>Telecommunications Tax Program (TTP)</b>	-	-	<b>23</b>	-	-							<b>23</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>4,692</b>	<b>5,500</b>	85.3%		
<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>5,192</b>	<b>5,192</b>	100.0%		
<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>241,350</b>	-	-	-	-	-	-	-	<b>1,856,204</b>	<b>4,855,407</b>	<b>38.2%</b>	
													<b>% of Budget: 38.2%</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(5 months is 41.66% of the fiscal year)	December	January	February	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								300,822	850,000	35.4%
<b>51005</b>	<b>Benefits - Staff</b>	21,710	22,170	22,548	33,628	22,717								122,773	450,000	27.3%
<b>51010</b>	<b>Advertising</b>	249	-	-	-	64								313	3,000	10.4%
<b>51012</b>	<b>Audit</b>	-	-	-	-	-								-	13,500	
<b>51015</b>	<b>Banking</b>				0									432	1,000	43.2%
51016	Bank Charges	69	130	42	128	63								432	700	61.6%
51017	Bank Charges - Credit Card	-	-	-	-	-								-	300	
<b>51020</b>	<b>Codification</b>	263	88	-	-	-								351	1,000	35.1%
<b>51025</b>	<b>Copier</b>	-	473	264	270	270								1,277	4,500	28.4%
<b>51030</b>	<b>Dues, Memberships, and Subscriptions</b>	132	243	138	274	22								808	3,000	26.9%
<b>51035</b>	<b>MASC Membership</b>	-	-	-	-	-								-	5,400	
<b>51037</b>	<b>Business License Contract Fees</b>	-	934	-	-	-								934	-	
<b>51040</b>	<b>Elections</b>	-	-	-	-	-								-	10,000	
<b>51050</b>	<b>Employees</b>													2,093	11,680	17.9%
51051	Employee Appreciation	145	-	112	461	523								1,242	2,800	44.3%
51052	Employee Screening	-	-	-	-	180								180	380	47.4%
51053	Employee Training and Travel	-	-	446	21	-								467	3,000	15.6%
51055	Uniforms	-	204	-	-	-								204	5,500	3.7%
<b>51060</b>	<b>Equipment/Software/Maintenance</b>	-	-	-	-	-								-	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								56,895	131,680	43.2%
<b>51090</b>	<b>Insurance</b>	-	-	-	2,816	15,384								18,200	95,000	19.2%
<b>51110</b>	<b>Legal Services</b>	14,130	11,210	9,028	25,543	18,458								78,368	180,000	43.5%
<b>51115</b>	<b>Legal Settlement</b>	-	-	-	-	-								-	-	
<b>51120</b>	<b>Miscellaneous</b>	-	-	-	-	90								90	-	refund for BL
<b>51130</b>	<b>Mileage Reimbursement</b>	-	-	-	-	-								-	600	
<b>51150</b>	<b>Postage</b>	5,316	214	-	-	212								5,742	19,500	29.4%
<b>51160</b>	<b>Professional Services</b>	7,632	-	4,000	-	-								11,632	20,000	58.2%
<b>51200</b>	<b>Supplies</b>	1,091	1,281	412	1,662	554								5,000	10,000	50.0%
		107,496	93,271	111,159	154,277	142,021	-	-	-	-	-	-	-	607,029	1,818,659	33.4%
														% of Budget: 33.4%		
<b>52000 ELECTED OFFICIALS</b>																
<b>52001</b>	<b>Salaries</b>	5,385	5,385	5,385	8,077	5,385								29,615	78,500	37.7%
<b>52005</b>	<b>Benefits - Elected Officials</b>	6,185	6,185	6,185	9,278	6,185								34,020	117,000	29.1%
<b>52030</b>	<b>Council Expenses</b>	53	-	80	107	107								346	2,000	17.3%
<b>52040</b>	<b>Mayor Expense</b>	194	301	-	-	-								495	2,000	24.8%
<b>52053</b>	<b>Training</b>	-	-	-	-	250								250	500	
		11,818	11,871	11,650	17,462	11,927	-	-	-	-	-	-	-	64,727	200,000	32.4%
														% of Budget: 32.4%		

# Town of James Island Monthly Budget Report

Fiscal Year 2025 - Ending June 2026  
 AMENDED October 2025

		1st Quarter			2nd Quarter		3rd Quarter			4th Quarter							
		July	August	September	October	November(5 months is 41.66% of the fiscal year)	December	January	February	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	-	-	-	-	-	-	-	23,470	80,000	29.3%	
53130	Mileage Reimbursement (PW)	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
53160	Professional Services PW	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000		
53162	Engineering Services	-	2,572	6,180	-	668	-	-	-	-	-	-	-	9,419	20,000	47.1%	
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	-	-	-	-	-	-	-	73,115	85,000	reimbursable	
53176	County Stormwater Fee Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	300		
53180	Public Outreach	-	-	-	-	-	-	-	-	-	-	-	-	-	300		
53190	Signage	(1,564)	-	1,224	-	1,345	-	-	-	-	-	-	-	1,004	7,000	14.3%	
53200	Supplies PW	82	-	92	69	331	-	-	-	-	-	-	-	574	4,500	12.8%	
		17,996	90,994	10,309	2,201	7,675	-	-	-	-	-	-	-	114,175	246,600	46.3%	
														%		of Budget: 46.3%	
<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	-	-	-	-	-	-	-	-	-	-	164	500	32.8%	
54300	Unsafe Buildings Demolition	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
		-	164	-	-	-	-	-	-	-	-	-	-	164	9,200	1.8%	
														%		of Budget: 1.8%	
<b>55000 PLANNING, ZONING, PERMITTING</b>																	
55010	Advertising	160	112	-	-	110	-	-	-	-	-	-	-	382	1,000	38.2%	
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	-	-	-	-	-	-	-	641	1,000	64.1%	
55150	Postage (PZP)	-	-	-	-	-	-	-	-	-	-	-	-	-	400		
55160	Professional Services (PZP)	-	3,754	2,145	-	2,310	-	-	-	-	-	-	-	8,209	35,000	23.5%	
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	-	-	-	-	-	-	-	13,631	58,700	23.2%	
														%		of Budget: 23.2%	

# 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(5 months is 41.66% of the fiscal year)	December	January	February	March	April	May	June	TOTAL	BUDGETED	
<b>56000 EMERGENCY SERVICES / CERT</b>																
56053	Employee Training and Travel	-	-	-	-	-	-	-	-	-	-	-	-	-	2,500	
56060	Equipment / Software (ESC)	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000	
56062	Radio Contract	861	-	861	-	-	-	-	-	-	-	-	-	1,722	3,400	50.6%
56065	Mobile Devices	281	241	241	241	203	-	-	-	-	-	-	-	1,205	1,500	80.3%
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	-	-	-	-	-	-	-	-	-	-	-	-	-	30,000	
56800	Teen CERT Program	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		1,422	521	2,441	338	224	-	-	-	-	-	-	-	4,948	58,519	8.5%
														%		of Budget: 8.5%
<b>57000 FACILITIES, PARKS &amp; EQUIPMENT</b>																
57060	Equipment, Funitures, Fixtures (non-cap)	-	-	259	827	80	-	-	-	-	-	-	-	1,166	3,000	38.9%
57070	Facility Rental Deposit Returns	-	-	100	1,350	800	-	-	-	-	-	-	-	2,250	1,000	225.0%
57080	Facilities Maintenance	232	2,707	200	505	1,785	-	-	-	-	-	-	-	5,429	25,000	21.7%
57100	Facility Upgrades / Construction (non-cap)	-	-	2,325	-	-	-	-	-	-	-	-	-	2,325	4,000	58.1%
57120	Fire Safety / First Aid	1,080	-	250	-	-	-	-	-	-	-	-	-	1,330	1,330	100.0%
57150	Janitorial	1,650	1,650	1,650	1,650	1,650	-	-	-	-	-	-	-	8,250	21,500	38.4%
57160	Rent - Storage Unit	-	145	145	145	145	-	-	-	-	-	-	-	580	1,750	33.1%
57170	Security Monitoring	222	59	403	-	89	-	-	-	-	-	-	-	773	4,000	19.3%
57180	Street Lights	15,724	15,832	550	31,709	-	-	-	-	-	-	-	-	63,815	180,000	35.5%
57190	Utilities	3,155	2,371	894	3,762	838	-	-	-	-	-	-	-	11,020	35,000	31.5%
57200	Supplies	-	-	-	1,056	692	-	-	-	-	-	-	-	1,749	1,500	116.6%
57250	Vehicle and Equipment Fuel	-	670	203	401	189	-	-	-	-	-	-	-	1,464	6,500	22.5%
57260	Vehicle and Equipment Maintenance	40	456	133	348	378	-	-	-	-	-	-	-	1,356	18,000	7.5%
57300	NON-HTAX Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	1,850	120,000	1.5%
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	-	-	-	-	-	-	-	924	50,000	1.8%
57360	Pinckney Park	-	410	-	60	-	-	-	-	-	-	-	-	470	30,000	1.6%
		22,287	24,302	7,197	42,876	6,696	-	-	-	-	-	-	-	103,357	422,580	24.5%
														%		of Budget: 24.5%

# Town of James Island Monthly Budget Report

Fiscal Year 2025 - Ending June 2026  
 AMENDED October 2025

		1st Quarter			2nd Quarter		3rd Quarter			4th Quarter			TOTAL	BUDGETED		
		July	August	September	October	November(5 months is 41.66% of the fiscal year)	December	January	February	March	April	May				June
<b>58000 COMMUNITY SERVICES</b>																
58010	Business Development Council	-	-	-	-	-	-							-	500	
58020	Children's Council	-	-	-	-	167	-							167	1,500	
58030	Community Service Contributions	-	-	-	3,190	-	-							3,190	40,000	8.0%
58040	Community Tutoring Programs	9,925	-	-	-	-	-							9,925	8,155	121.7%
58050	Crime Watch Materials	-	-	-	-	-	-							-	-	
58060	Drainage Council	-	-	-	-	-	-							-	500	
58070	History Commission	-	375	300	27	288	-							989	6,000	16.5%
58080	James Island Pride	-	174	83	291	-	-							548	6,000	9.1%
58085	Helping Hands	-	199	-	-	-	-							199	2,000	9.9%
58090	Neighborhood Council	-	-	-	-	-	-							-	2,800	
58100	Repair Care Program	8,829	-	-	-	-	-							8,829	40,000	22.1%
58200	Special / Community Events	-	1,080	90	1,580	1,605	-							4,355	6,000	72.6%
58210	Tree Council	44	-	-	785	-	-							828	5,000	16.6%
58220	Youth Sports Program with CHS	-	-	-	-	-	-							-	12,200	
		18,798	1,828	473	5,873	2,060	-	-	-	-	-	-	-	29,031	130,655	22.2%
													% of Budget: 22.2%			
<b>59000 ISLAND SHERIFF'S PATROL</b>																
59001	ISP Salaries	24,928	41,270	35,991	55,318	40,885	-							198,391	400,000	49.6%
59005	ISP Benefits	7,477	11,921	10,295	15,981	11,812	-							57,486	116,000	49.6%
59020	ISP Operating Costs (radio, fuel, maint, WL, vehicle use)	3,278	40	40	40	4,770	-							8,168	20,000	40.8%
59100	ISP Dedicated Officer	21,856	-	-	-	22,592	-							44,447	115,005	38.6%
		57,538	53,231	46,326	71,339	80,058	-	-	-	-	-	-	-	308,492	651,005	47.4%
													% of Budget: 47.4%			
<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)	

# 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(5 months is 41.66% of the fiscal year)	December	January	February	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	-	-	-	-	-	-	-	31,127	35,000	
<b>TOTAL Road / Sidewalk Infrastructure</b>		<b>46,035</b>	-	-	-	<b>31,127</b>	-	-	-	-	-	-	-	<b>77,162</b>	<b>326,079</b>	23.7%
62520	New Construction JIACC (non-HTAX portion)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
62522	New Construction JIACC (ATAX match)	-	7,184	-	-	-	-	-	-	-	-	-	-	7,184	21,000	34.2%
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	-	-	-	-	-	-	-	2,675	64,000	
62655	Shutters and Deck	-	-	-	-	-	-	-	-	-	-	-	-	-	30,000	
62660	Computer Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	23,000	
65670	Phone System	-	-	-	-	-	-	-	-	-	-	-	-	-	11,000	
62700	<b>Parks and Other</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	<b>200,000</b>	
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	-	-	-	-	-	-	-	6,645	30,000	
62800	Land Acquisition (non-HTAX eligible)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		<b>72,166</b>	<b>7,184</b>	<b>7,791</b>	<b>457</b>	<b>45,047</b>	-	-	-	-	-	-	-	<b>132,645</b>	<b>1,048,778</b>	<b>12.6%</b>
														<b>% of Budget: 12.6%</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(5 months is 41.66% of the fiscal year)	December	January	February	March	April	May	June	TOTAL	BUDGETED
<b>HOSPITALITY TAX (HTAX)</b>															
	HTAX BALANCE FROM PRIOR YEAR													3,246,825	
43000	HTAX Revenue	109,029	81,132	65,522	64,319	75,180								395,182	715,000
														% of Budget: 55.3%	
<b>65000 HTAX OPERATING FUND (non-cap)</b>															
65002	Brantly Park Operating	-	-	-	-	-								-	-
65003	Camp and Folly Roads Landscaping Maintenance	-	-	-	-	-								-	3,000
65005	Community Events	-	2,000	-	-	-								2,000	6,000
65007	Guide to Historic JI	-	-	-	-	-								-	1,000
65012	Holiday Decorations	-	-	-	-	-								-	3,000
65015	Promotional Grants	-	-	-	-	-								-	5,000
65016	Rethink Folly Road-Staff time	-	-	-	-	-								-	1,000
65018	Santee Street Public Parking Lots	1,700	2,800	2,800	2,800	2,800								12,900	32,000
65020	Town Market	-	-	4,300	817	1,488								6,605	10,000
65030	JiACC Operations	145	-	-	-	-								145	145
65300	Public Safety of Tourism Areas (25% of ISP transfer to G	-	-	-	-	-								-	150,000
<b>TOTAL OPERATING:</b>		<b>1,845</b>	<b>4,800</b>	<b>7,100</b>	<b>3,617</b>	<b>4,288</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21,650</b>	<b>211,145</b>
															10.3%
<b>65500 HTAX ELIGIBLE CAPITAL PROJECTS</b>															
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								750	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
<b>TOTAL Road / Sidewalk Infrastructure</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>750</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>750</b>	<b>3,701,176</b>
<b>HTAX ENDING ESTIMATE</b>															
Balance from above														3,246,825	
Revenue														715,000	
<b>TOTAL AVAILABLE THIS FY:</b>														<b>3,961,825</b>	
Operating Budget														211,145	
Projects Budget														3,701,176	
<b>TOTAL BUDGETED COSTS THIS FY:</b>														<b>3,912,321</b>	
<b>ESTIMATED ENDING FY BALANCE:</b>														<b>49,504</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			TOTAL	BUDGETED	
		July	August	September	October	November(5 months is 41.66% of the fiscal year)	December	January	February	March	April	May	June			
<b>ACCOMMODATIONS TAX (ATAX)</b>																
	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	
<b>68000 ACCOMMODATIONS TAX</b>																
68010	Tourism Related Expenditures	-	-	-	-	-								-	61,930	
68050	Advertising and Promotion	-	-	-	-	150								150	5,000	
	<u>Transfer to GF</u>													-	27,500	
	TOTAL OPERATING:	-	-	-	-	150	-	-	-	-	-	-	-	150	94,430	