



## November 2025 Finance Report

This monthly financial summary report is for the period ending October 31, 2025; the fourth month of our 2025-2026 Fiscal Year or a third (33.33%) of the way completed.

This report assumes the second reading of the budget amendment proposed at the October Council meeting will meet with approval tonight.

Our auditor was in for field work for a couple of days earlier in November. We responded quickly with most items they needed.

Most budget items and most departments 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 33.3% to budget, right on target. I would only point out that we received additional MISCELLANEOUS revenue due to the fundraiser that was held for James Island Outreach at the October Town Market. Those funds came in and went right back out as an expense, but they were not contemplated during the October amendment. We can fix this with a future amendment.

### **Expenses:**

#### **Administration (overall at 25.6% of budget)**

- Please note that salaries and benefits are higher due to October being a 3-pay period month. This applies to Elected Officials and Island Safety Patrol also.

#### **Public Works (overall at 49.3% due to reimbursable stormwater projects)**

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

#### **Planning, Zoning, & Permitting (at 18.4% of budget)**

#### **Emergency Services / CERT (at 6.6% of budget)**

#### **Facilities, Parks, & Equipment (at 23.3% 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 grad lawn bags that we ran out of completely.

### **Community Services (at 21.3% of budget)**

#### **Island Sheriff's Patrol (at 35.1% of budget)**

- As noted, October was a 3-pay period month. With additional deputy shifts, you can see the department is running just a bit over 33.3%. This is an item we will need to watch to see if it requires an amendment 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

% FY Complete 92%

## Town of James Island Monthly Budget Report

Fiscal Year 2025 - Ending June 2026  
AMENDED October 2025

| 1st Quarter                       |  |         |           |         |  | 2nd Quarter   |          |   |         |          |       | 3rd Quarter |     |                       |
|-----------------------------------|--|---------|-----------|---------|--|---|----------|---|---------|----------|-------|-------------|-----|-----------------------|
|                                   |  |         |           |         |  | October<br>(4 months is 33.33%<br>of the fiscal year) |          |   |         |          |       | 4th Quarter |     |                       |
|                                   | July   | August  | September |         |  | November  | December |   | January | February | March | April       | May | June                  |
|                                   |  |         |           |         |  |   |          |   |         |          |       |             |     |                       |
| <b>40000 GENERAL FUND REVENUE</b> |  |         |           |         |  |   |          |   |         |          |       |             |     |                       |
| <b>40010</b>                      | <b>Brokers &amp; Insurance Tax Program</b>         |         |           |         |  |   |          |   |         |          |       |             |     |                       |
| 40011                             | Brokers Tax Program (BTP)                          | 163,587 | -         | -       |  | -   | -        |   |         |          |       |             |     | 22.5%                 |
| 40012                             | Insurance Tax Program (ITP)                        | -       | 4,865     | 67      |  | -   | -        |   |         |          |       |             |     | 98.5%                 |
| <b>40015</b>                      | <b>Building Permit Fees</b>                        |         |           |         |  |   |          |   |         |          |       |             |     | 0.8%                  |
| <b>40020</b>                      | <b>Business Licenses</b>                           | 26,493  | 115,176   | 17,598  |  |   |          |   |         |          |       |             |     | 52.5%                 |
| <b>40025</b>                      | <b>Donations/Contributions</b>                     | -       | -         | -       |  | 0   | -        |   |         |          |       |             |     | 53.5%                 |
| <b>40050</b>                      | <b>Facility Rental Fees</b>                        | (50)    | 725       | 2,150   |  |   | 2,000    |   |         |          |       |             |     | 64.3%                 |
| <b>40060</b>                      | <b>Filing Fees</b>                                 | -       | 400       | -       |  | -   | -        |   |         |          |       |             |     | 100.0%                |
| <b>40070</b>                      | <b>Franchise Fees</b>                              | 1,128   | 28,924    | -       |  | 1,035   | -        |   |         |          |       |             |     | 9.7%                  |
| <b>40080</b>                      | <b>Interest Income</b>                             | 37,531  | 21,827    | 21,426  |  | 23,987  | -        |   |         |          |       |             |     | 41.9%                 |
| <b>40090</b>                      | <b>LOP - Alcohol Licensees</b>                     | -       | -         | -       |  | 2,000   | -        |   |         |          |       |             |     | 33.3%                 |
| <b>40100</b>                      | <b>Local Assessment Fees</b>                       | 4,050   | -         | 2,001   |  | -   | -        |   |         |          |       |             |     | 99.2%                 |
| <b>40110</b>                      | <b>Local Option Sales Tax</b>                      | -       | -         | -       |  | -   | -        |   |         |          |       |             |     | 36.5%                 |
| 40112                             | LOST - Property Tax Credit Fund                    | -       | 123,369   | 244,451 |  | 117,046   | -        |   |         |          |       |             |     | 36.5%                 |
| 40114                             | LOST - Municipal Fund                              | -       | 56,732    | 112,141 |  | 52,385  | -        |   |         |          |       |             |     | 36.6%                 |
| <b>40120</b>                      | <b>Miscellaneous Income</b>                        | 696     | 215       | -       |  | 3,287   | -        |   |         |          |       |             |     | 279.8% due to auction |
| <b>40200</b>                      | <b>Planning &amp; Zoning Fees</b>                  |         |           |         |  |   |          |   |         |          |       |             |     | 44.4%                 |
| 40202                             | Accessory Structure                                | -       | -         | -       |  | -   | -        |   |         |          |       |             |     | -                     |
| 40204                             | BNB Permit   | 81      | 106       | -       |  | -   | -        |   |         |          |       |             |     | 188                   |
| 40206                             | Board of Zoning Appeals                            | -       | -         | -       |  | 500   | -        |   |         |          |       |             |     | 500                   |
| 40208                             | Clearing & Grubbing                                | 25      | -         | -       |  | -   | -        |   |         |          |       |             |     | 25                    |
| 40209                             | Commercial Building Permit                         | 350     | 100       | 150     |  | 175   | -        |   |         |          |       |             |     | 775                   |
| 40210                             | Demolition   | -       | -         | -       |  | -   | -        |   |         |          |       |             |     | -                     |
| 40212                             | Exempt Plat  | -       | -         | -       |  | -   | -        |   |         |          |       |             |     | -                     |
| 40214                             | Home Occupation                                    | 175     | 150       | 50      |  | 175   | -        |   |         |          |       |             |     | 550                   |
| 40216                             | Residential Zoning Permit                          | 2,220   | 1,940     | 1,550   |  | 1,515   | -        |   |         |          |       |             |     | 7,225                 |
| 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   | -        |   |         |          |       |             |     | 383                   |
| 40228                             | Tree Permits                                       | 500     | 275       | 300     |  | 400   | -        |   |         |          |       |             |     | 1,475                 |
| 40230                             | Subdivision Application                            | 180     | -         | -       |  | 130   | -        |   |         |          |       |             |     | 310                   |
| <b>40250</b>                      | <b>Stormwater Fee Reimbursement for Projects</b>   | 30,000  | -         | 67,468  |  | -   | -        |   |         |          |       |             |     | 24.4%                 |
| <b>40300</b>                      | <b>State Aid to Subdivisions</b>                   | -       | 78,819    | -       |  | 78,819  | -        |   |         |          |       |             |     | 50.0%                 |
| <b>40310</b>                      | <b>Telecommunications Tax Program (TTP)</b>        | -       | -         | 23      |  | -   | -        |   |         |          |       |             |     | 0.2%                  |
| <b>40315</b>                      | <b>Town Market Vendor Payments</b>                 | 1,165   | -         | 1,912   |  | 775   | -        |   |         |          |       |             |     | 70.0%                 |
| <b>40320</b>                      | <b>Homestead Exemption</b>                         | 46,285  | -         | -       |  | -   | -        |   |         |          |       |             |     | 100.0%                |
| <b>40500</b>                      | <b>Grants</b>                                      | -       | 5,192     | -       |  | -   | -        |   |         |          |       |             |     | 100.0%                |
| <b>40600</b>                      | <b>ARP Allocation</b>                              | -       | -         | -       |  | -   | -        |   |         |          |       |             |     | -                     |
| <b>41000</b>                      | <b>Transfers In</b>                                | -       | -         | -       |  | -   | -        |   |         |          |       |             |     | 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 |  | 383,276   | -        | - | -       | -        | -     | -           | -   | 1,614,649 4,855,407   |
|                                   |  |         |           |         |  |   |          |   |         |          |       |             |     | 33.3%                 |
|                                   |  |         |           |         |  |   |          |   |         |          |       |             |     | % of Budget: 33.3%    |

# Town of James Island Monthly Budget Report

Fiscal Year 2025 - Ending June 2026

AMENDED October 2025

| Town of James Island Monthly Budget Report |                                       | 1st Quarter |        |           | 2nd Quarter   |          |         | 3rd Quarter |          |       | 4th Quarter |     |      |         |                    |
|--|---------------------------------------|-------------|--------|-----------|---|----------|---------|-------------|----------|-------|-------------|-----|------|---------|--------------------|
|  |                                       |             |        |           | October<br>(4 months is 33.33%<br>of the fiscal year) |          |         |             |          |       |             |     |      |         |                    |
|  |                                       | July        | August | September | November  | December |         | January     | February | March | April       | May | June | Total   | Budgeted           |
| <b>51000</b>                               | <b>ADMINISTRATION</b>                 |             |        |           |   |          |         |             |          |       |             |     |      |         |                    |
| <b>51001</b>                               | Salaries                              | 52,246      | 54,913 | 55,355    | 82,791  |          |         |             |          |       |             |     |      | 245,305 | 850,000            |
| <b>51005</b>                               | Benefits - Staff                      | 21,710      | 22,170 | 22,548    | 33,628  |          |         |             |          |       |             |     |      | 100,056 | 450,000            |
| <b>51010</b>                               | Advertising                           | 249         | -      | -         | -   |          |         |             |          |       |             |     |      | 249     | 3,000              |
| <b>51012</b>                               | Audit                                 | -           | -      | -         | -   |          |         |             |          |       |             |     |      | -       | 13,500             |
| <b>51015</b>                               | Banking                               |             |        |           | 0   |          |         |             |          |       |             |     |      | 369     | 1,000              |
| 51016                                      | Bank Charges                          | 69          | 130    | 42        | 128   |          |         |             |          |       |             |     |      | 369     | 700                |
| 51017                                      | Bank Charges - Credit Card            | -           | -      | -         | -   |          |         |             |          |       |             |     |      | -       | 300                |
| <b>51020</b>                               | <b>Codification</b>                   | 263         | 88     | -         | -   |          |         |             |          |       |             |     |      | 351     | 1,000              |
| <b>51025</b>                               | Copier                                | -           | 473    | 264       | 270   |          |         |             |          |       |             |     |      | 1,007   | 4,500              |
| <b>51030</b>                               | Dues, Memberships, and Subscriptions  | 132         | 243    | 138       | 274   |          |         |             |          |       |             |     |      | 786     | 3,000              |
| <b>51035</b>                               | MASC Membership                       | -           | -      | -         | -   |          |         |             |          |       |             |     |      | -       | 5,400              |
| <b>51037</b>                               | Business License Contract Fees        | -           | 934    | -         | -   |          |         |             |          |       |             |     |      | 934     | -                  |
| <b>51040</b>                               | Elections                             | -           | -      | -         | -   |          |         |             |          |       |             |     |      | -       | 10,000             |
| <b>51050</b>                               | Employees                             |             |        |           |   |          |         |             |          |       |             |     |      | 1,390   | 11,680             |
| 51051                                      | Employee Appreciation                 | 145         | -      | 112       | 461   |          |         |             |          |       |             |     |      | 718     | 2,800              |
| 51052                                      | Employee Screening                    | -           | -      | -         | -   |          |         |             |          |       |             |     |      | -       | 380                |
| 51053                                      | Employee Training and Travel          | -           | -      | 446       | 21  |          |         |             |          |       |             |     |      | 467     | 3,000              |
| 51055                                      | Uniforms                              | -           | 204    | -         | -   |          |         |             |          |       |             |     |      | 204     | 5,500              |
| <b>51060</b>                               | <b>Equipment/Software/Maintenance</b> | -           | -      | -         | -   |          |         |             |          |       |             |     |      | -       | 1,500              |
| <b>51070</b>                               | Grant Writing Services                | -           | -      | 1,299     | -   |          |         |             |          |       |             |     |      | 1,299   | 1,299              |
| <b>51080</b>                               | Information Services                  | 3,955       | 774    | 17,515    | 6,684   |          |         |             |          |       |             |     |      | 28,928  | 131,680            |
| <b>51090</b>                               | Insurance                             | -           | -      | -         | 2,816   |          |         |             |          |       |             |     |      | 2,816   | 95,000             |
| <b>51110</b>                               | Legal Services                        | 14,130      | 11,210 | 9,028     | 25,543  |          |         |             |          |       |             |     |      | 59,911  | 180,000            |
| <b>51115</b>                               | Legal Settlement                      | -           | -      | -         | -   |          |         |             |          |       |             |     |      | -       | -                  |
| <b>51130</b>                               | Mileage Reimbursement                 | -           | -      | -         | -   |          |         |             |          |       |             |     |      | -       | 600                |
| <b>51140</b>                               | Payroll Expenses                      | 559         | 637    | -         | -   |          |         |             |          |       |             |     |      | 1,195   | 6,000              |
| <b>51150</b>                               | Postage                               | 5,316       | 214    | -         | -   |          |         |             |          |       |             |     |      | 5,530   | 19,500             |
| <b>51160</b>                               | Professional Services                 | 7,632       | -      | 4,000     | -   |          |         |             |          |       |             |     |      | 11,632  | 20,000             |
| <b>51200</b>                               | Supplies                              | 1,091       | 1,281  | 412       | 1,662   |          |         |             |          |       |             |     |      | 4,446   | 10,000             |
|  |                                       |             |        | 107,496   | 93,271  | 111,159  | 154,277 | -           | -        | -     | -           | -   | -    | 466,203 | 1,818,659          |
|  |                                       |             |        |           |   |          |         |             |          |       |             |     |      |         | 25.6%              |
|  |                                       |             |        |           |   |          |         |             |          |       |             |     |      |         | % of Budget: 25.6% |
| <b>52000</b>                               | <b>ELECTED OFFICIALS</b>              |             |        |           |   |          |         |             |          |       |             |     |      |         |                    |
| <b>52001</b>                               | Salaries                              | 5,385       | 5,385  | 5,385     | 8,077   |          |         |             |          |       |             |     |      | 24,231  | 78,500             |
| <b>52005</b>                               | Benefits - Elected Officials          | 6,185       | 6,185  | 6,185     | 9,278   |          |         |             |          |       |             |     |      | 27,834  | 117,000            |
| <b>52030</b>                               | Council Expenses                      | 53          | -      | 80        | 107   |          |         |             |          |       |             |     |      | 240     | 2,000              |
| <b>52040</b>                               | Mayor Expense                         | 194         | 301    | -         | -   |          |         |             |          |       |             |     |      | 495     | 2,000              |
| <b>52053</b>                               | Training                              | -           | -      | -         | -   |          |         |             |          |       |             |     |      | -       | 500                |
|  |                                       |             |        | 11,818    | 11,871  | 11,650   | 17,462  | -           | -        | -     | -           | -   | -    | 52,800  | 200,000            |
|  |                                       |             |        |           |   |          |         |             |          |       |             |     |      |         | 26.4%              |
|  |                                       |             |        |           |   |          |         |             |          |       |             |     |      |         | % of Budget: 26.4% |

## Town of James Island Monthly Budget Report

Fiscal Year 2025 - Ending June 2026

AMENDED October 2025

|   |  | 1st Quarter |        |           | 2nd Quarter   |          |          | 3rd Quarter |          |       | 4th Quarter |     |      | TOTAL | BUDGETED           | %       |              |
|---|--|-------------|--------|-----------|---|----------|----------|-------------|----------|-------|-------------|-----|------|-------|--------------------|---------|--------------|
|   |  | July        | August | September | October<br>(4 months is 33.33%<br>of the fiscal year) | November | December | January     | February | March | April       | May | June |       |                    |         |              |
| <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     | 1877  |          |          |             |          |       |             |     |      |       | 18,964             | 80,000  | 23.7%        |
| 53130   | Mileage Reimbursement (PW)                             | -           | -      | -         | -   |          |          |             |          |       |             |     |      |       | -                  | -       |              |
| 53160   | Professional Services PW                               | -           | -      | -         | -   |          |          |             |          |       |             |     |      |       | -                  | 10,000  |              |
| 53162   | Engineering Services                                   | -           | 2,572  | 6,180     | -   |          |          |             |          |       |             |     |      |       | 8,752              | 20,000  | 43.8%        |
| 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     | -   |          |          |             |          |       |             |     |      |       | 72,290             | 85,000  | reimbursable |
| 53180   | Public Outreach  | -           | -      | -         | -   |          |          |             |          |       |             |     |      |       | -                  | 300     |              |
| 53190   | Signage  | (1,564)     | -      | 1,224     | -   |          |          |             |          |       |             |     |      |       | (341)              | 7,000   | -4.9%        |
| 53200   | Supplies PW  | 82          | -      | 92        | 69  |          |          |             |          |       |             |     |      |       | 243                | 4,500   | 5.4%         |
|   |  | 17,996      | 90,994 | 10,309    | 2,201   | -        | -        | -           | -        | -     | -           | -   | -    |       | 121,499            | 246,600 | 49.3%        |
|   |  |             |        |           |   |          |          |             |          |       |             |     |      |       | % of Budget: 49.3% |         |              |
| <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    | -         | -   |          |          |             |          |       |             |     |      |       | 272                | 1,000   | 27.2%        |
| 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    | -         | -   |          |          |             |          |       |             |     |      |       | 377                | 1,000   | 37.7%        |
| 55150   | Postage (PZP)  | -           | -      | -         | -   |          |          |             |          |       |             |     |      |       | -                  | 400     |              |
| 55160   | Professional Services (PZP)                            | -           | 3,754  | 2,145     | -   |          |          |             |          |       |             |     |      |       | 5,899              | 35,000  | 16.9%        |
| 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                                | -           | -      | -         | -   |          |          |             |          |       |             |     |      |       | -                  | 3,000   |              |
|   |  | 310         | 6,643  | 2,195     | 1,650   | -        | -        | -           | -        | -     | -           | -   | -    |       | 10,798             | 58,700  | 18.4%        |
|   |  |             |        |           |   |          |          |             |          |       |             |     |      |       | % of Budget: 18.4% |         |              |

# Town of James Island Monthly Budget Report

Fiscal Year 2025 - Ending June 2026

AMENDED October 2025

## 57000 FACILITIES, PARKS & EQUIPMENT

## 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<br>(4 months is 33.33%<br>of the fiscal year) | November | December | January     | February | March | April       | May | June |             |                    |
| <b>58000 COMMUNITY SERVICES</b>      |   |        |           |   |          |          |             |          |       |             |     |      |             |                    |
| 58010                                | Business Development Council                              | -      | -         | -   | -        | -        |             |          |       |             |     |      | -           | 500                |
| 58020                                | Children's Council  | -      | -         | -   | -        | -        |             |          |       |             |     |      | -           | 1,500              |
| 58030                                | Community Service Contributions                           | 2,631  | -         | -   | 3,190    |          |             |          |       |             |     |      | 5,821       | 40,000             |
| 58040                                | Community Tutoring Programs                               | 8,155  | -         | -   | -        |          |             |          |       |             |     |      | 8,155       | 8,155              |
| 58050                                | Crime Watch Materials                                     | -      | -         | -   | -        | -        |             |          |       |             |     |      | -           | -                  |
| 58060                                | Drainage Council  | -      | -         | -   | -        | -        |             |          |       |             |     |      | -           | 500                |
| 58070                                | History Commission  | -      | 375       | 300   | 27       |          |             |          |       |             |     |      | 701         | 6,000              |
| 58080                                | James Island Pride  | -      | 174       | 83  | 291      |          |             |          |       |             |     |      | 548         | 6,000              |
| 58085                                | Helping Hands   | -      | 199       | -   | -        |          |             |          |       |             |     |      | 199         | 2,000              |
| 58090                                | Neighborhood Council                                      | -      | -         | -   | -        | -        |             |          |       |             |     |      | -           | 2,800              |
| 58100                                | Repair Care Program                                       | 8,829  | -         | -   | -        |          |             |          |       |             |     |      | 8,829       | 40,000             |
| 58200                                | Special / Community Events                                | -      | 1,080     | 90  | 1,580    |          |             |          |       |             |     |      | 2,750       | 6,000              |
| 58210                                | Tree Council  | 44     | -         | -   | 785      |          |             |          |       |             |     |      | 828         | 5,000              |
| 58220                                | Youth Sports Program with CHS                             | -      | -         | -   | -        |          |             |          |       |             |     |      | -           | 12,200             |
|                                      |   | 19,659 | 1,828     | 473   | 5,873    | -        | -           | -        | -     | -           | -   | -    | 27,832      | 130,655            |
|                                      |   |        |           |   |          |          |             |          |       |             |     |      |             | 21.3%              |
|                                      |   |        |           |   |          |          |             |          |       |             |     |      |             | % of Budget: 21.3% |
| <b>59000 ISLAND SHERIFF'S PATROL</b> |   |        |           |   |          |          |             |          |       |             |     |      |             |                    |
| 59001                                | ISP Salaries  | 24,928 | 41,270    | 35,991  | 55,318   |          |             |          |       |             |     |      | 157,506     | 400,000            |
| 59005                                | ISP Benefits  | 7,477  | 11,921    | 10,295  | 15,981   |          |             |          |       |             |     |      | 45,674      | 116,000            |
| 59020                                | ISP Operating Costs (radio, fuel, maint, WL, vehicle use) | 3,278  | 40        | 40  | 40       |          |             |          |       |             |     |      | 3,398       | 20,000             |
| 59100                                | ISP Dedicated Officer                                     | 21,856 | -         | -   | -        |          |             |          |       |             |     |      | 21,856      | 115,005            |
|                                      |   | 57,538 | 53,231    | 46,326  | 71,339   | -        | -           | -        | -     | -           | -   | -    | 228,434     | 651,005            |
|                                      |   |        |           |   |          |          |             |          |       |             |     |      |             | 35.1%              |
|                                      |   |        |           |   |          |          |             |          |       |             |     |      |             | % of Budget: 35.1% |
| <b>60000 TREE FUND</b>               |   |        |           |   |          |          |             |          |       |             |     |      |             |                    |
|                                      | PRIOR TREE FUND BALANCE                                   |        |           |   |          |          |             |          |       |             |     |      |             | (9,005)            |
|                                      | ESTIMATED FY REVENUE                                      |        |           |   |          |          |             |          |       |             |     |      |             | 2,500              |
|                                      |   |        |           |   |          |          |             |          |       |             |     |      |             | (6,505)            |
|                                      | Tree Maintenance and Care                                 | -      | -         | -   | -        |          |             |          |       |             |     |      | -           | 10,000             |
|                                      | Tree Planting   | -      | -         | -   | -        |          |             |          |       |             |     |      | -           | 1,200              |
|                                      | Transfer to GF  | -      | -         | -   | -        |          |             |          |       |             |     |      |             | 11,200             |
|                                      |   | -      | -         | -   | -        | -        | -           | -        | -     | -           | -   | -    | End Balance | (17,705)           |

**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 |          |          | TOTAL | BUDGETED      |                          |        |
|--|---|---------------|--------------|--------------|---|------------|----------|-------------|----------|----------|-------------|----------|----------|-------|---------------|--------------------------|--------|
|  |   | July          | August       | September    | October<br>(4 months is 33.33%<br>of the fiscal year) | November   | December | January     | February | March    | April       | May      | June     |       |               |                          |        |
| <b>62000 CAPITAL PROJECTS (non HTAX)</b> |   |               |              |              |   |            |          |             |          |          |             |          |          |       |               |                          |        |
| <b>62014</b>                             | <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                  | 0.0%   |
| 62034                                    | Greenhill - Honeyhill Drainage/Paving       | -             | -            | -            |   | -          |          |             |          |          |             |          |          |       | -             | 58,800                   |        |
| 62040                                    | Traffic Calming Projects                    | -             | -            | 6,711        |   | 60         |          |             |          |          |             |          |          |       | 6,771         | 35,000                   | 19.3%  |
| 62050                                    | Other Road / Sidewalk Projects              | -             | -            | -            |   |            |          |             |          |          |             |          |          |       | -             | -                        |        |
|  | <b>TOTAL Road / Sidewalk Infrastructure</b> | -             | -            | <b>7,791</b> |   | <b>457</b> | -        | -           | -        | -        | -           | -        | -        |       | <b>8,249</b>  | <b>343,800</b>           |        |
| <b>62060</b>                             | <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                                | -             | -            | -            |   | -          |          |             |          |          |             |          |          |       | -             | 35,000                   |        |
|  | <b>TOTAL Road / Sidewalk Infrastructure</b> | <b>46,035</b> | -            | <b>-</b>     |   | <b>-</b>   | <b>-</b> | <b>-</b>    | <b>-</b> | <b>-</b> | <b>-</b>    | <b>-</b> | <b>-</b> |       | <b>46,035</b> | <b>326,079</b>           | 14.1%  |
| <b>62520</b>                             | New Construction JIACC (non-HTAX portion)   | -             | -            | -            |   | -          |          |             |          |          |             |          |          |       | -             | -                        |        |
| 62522                                    | New Construction JIACC (ATAX match)         | -             | <b>7,184</b> | -            |   | -          |          |             |          |          |             |          |          |       | <b>7,184</b>  | <b>21,000</b>            | 34.2%  |
| 62600                                    | Audio / Visual Upgrades                     | -             | -            | -            |   | -          |          |             |          |          |             |          |          |       | -             | 15,000                   |        |
| 62610                                    | Public Works Equipment to Capitalize        | -             | -            | -            |   | -          |          |             |          |          |             |          |          |       | -             | 1,500                    |        |
| 62620                                    | Vehicle Purchase                            | 26,131        | -            | -            |   | -          |          |             |          |          |             |          |          |       | <b>26,131</b> | <b>47,399</b>            | 55.1%  |
| 62650                                    | Town Hall                                   | -             | -            | -            |   | -          |          |             |          |          |             |          |          |       | -             | <b>64,000</b>            |        |
| 62655                                    | Shutters and Deck                           | -             | -            | -            |   | -          |          |             |          |          |             |          |          |       | -             | 30,000                   |        |
| 62660                                    | Computer Equipment                          | -             | -            | -            |   | -          |          |             |          |          |             |          |          |       | -             | 23,000                   |        |
| 65670                                    | Phone System                                | -             | -            | -            |   | -          |          |             |          |          |             |          |          |       | -             | 11,000                   |        |
| <b>62700</b>                             | <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)              | -             | -            | -            |   | -          |          |             |          |          |             |          |          |       | -             | 100,000                  |        |
| 62740                                    | Pinckney (non-HTAX eligible)                | -             | -            | -            |   | -          |          |             |          |          |             |          |          |       | -             | -                        |        |
| 62750                                    | Grace Triangle (non-HTAX eligible)          | -             | -            | -            |   | -          |          |             |          |          |             |          |          |       | -             | 30,000                   |        |
| <b>62800</b>                             | <b>Land Acquisition (non-HTAX eligible)</b> | -             | -            | -            |   | -          |          |             |          |          |             |          |          |       | -             | -                        |        |
|  |   | <b>72,166</b> | <b>7,184</b> | <b>7,791</b> |   | <b>457</b> | -        | -           | -        | -        | -           | -        | -        |       | <b>87,598</b> | <b>1,048,778</b>         | 8.4%   |
|  |   |               |              |              |   |            |          |             |          |          |             |          |          |       |               | <b>% of Budget: 8.4%</b> |        |

# Town of James Island Monthly Budget Report

Fiscal Year 2025 - Ending June 2026

AMENDED October 2025

WILSON 2000

| Town of James Island Monthly Budget Report |                                     | 1st Quarter |  |         | 2nd Quarter   |        |           | 3rd Quarter |          |         | 4th Quarter |       |       |     |      |                           |                |
|--|-------------------------------------|-------------|--|---------|---|--------|-----------|-------------|----------|---------|-------------|-------|-------|-----|------|---------------------------|----------------|
| Fiscal Year 2025 - Ending June 2026        |                                     |             |  |         | October<br>(4 months is 33.33%<br>of the fiscal year) |        |           |             |          |         |             |       |       |     |      |                           |                |
| AMENDED October 2025                       |                                     |             |  |         | July  | August | September | November    | December | January | February    | March | April | May | June | TOTAL                     | BUDGETED       |
| <b>HOSPITALITY TAX (HTAX)</b>              |                                     |             |  |         |   |        |           |             |          |         |             |       |       |     |      |                           |                |
|  | <b>HTAX BALANCE FROM PRIOR YEAR</b> |             |  |         |   |        |           |             |          |         |             |       |       |     |      | <b>3,246,825</b>          |                |
| <b>43000</b>                               | <b>HTAX Revenue</b>                 |             |  | 109,029 | 81,132  | 65,522 |           | 64,319      |          |         |             |       |       |     |      | <b>320,002</b>            | <b>715,000</b> |
|  |                                     |             |  |         |   |        |           |             |          |         |             |       |       |     |      | <b>% of Budget: 44.8%</b> |                |

## 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                                      | -     | -     | -     | -     | - | - | - | - | - | -      | 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 | - | - | - | - | - | 10,100 | 32,000  | 31.6%  |
| 65020 | Town Market  | -     | -     | 4,300 | 817   | - | - | - | - | - | 5,117  | 10,000  | 51.2%  |
| 65030 | JIACC Operations   | 145   | -     | -     | -     | - | - | - | - | - | 145    | 145     | 100.0% |
| 65300 | Public Safety of Tourism Areas (25% of ISP transfer to G | -     | -     | -     | -     | - | - | - | - | - | -      | 150,000 |        |
|       | TOTAL OPERATING:   | 1,845 | 4,800 | 7,100 | 3,617 | - | - | - | - | - | 17,362 | 211,145 | 8.2%   |

## 65500 HTAX ELIGIBLE CAPITAL PROJECTS

## HTAX ENDING ESTIMATE

|   |                                      |                    |
|---|--------------------------------------|--------------------|
| <b>Balance from above</b>               |                                      | <b>3,246,825</b>   |
| Revenue                                 |                                      | <b>715,000</b>     |
|   | <b>TOTAL AVAILABLE THIS FY:</b>      | <b>3,961,825</b>   |
| <br><b>Operating Budget</b>             |                                      | <br><b>211,145</b> |
| <b>Projects Budget</b>                  |                                      | <b>3,701,176</b>   |
|   | <b>TOTAL BUDGETED COSTS THIS FY:</b> | <b>3,912,321</b>   |
| <br><b>ESTIMATED ENDING FY BALANCE:</b> |                                      | <br><b>49,504</b>  |

## Town of James Island Monthly Budget Report

Fiscal Year 2025 - Ending June 2026

AMENDED October 2025

| Town of James Island Monthly Budget Report<br>Fiscal Year 2025 - Ending June 2026<br>AMENDED October 2025 | 1st Quarter                        |  |  | 2nd Quarter   |        |     | 3rd Quarter            |  |  | 4th Quarter    |  |  |        |          |
|---|------------------------------------|--|--|---|--------|-----|------------------------|--|--|----------------|--|--|--------|----------|
|   |                                    |  |  | October<br>(4 months is 33.33%<br>of the fiscal year) |        |     |                        |  |  |                |  |  |        |          |
|   | July August September              |  |  | November December                                     |        |     | January February March |  |  | April May June |  |  | TOTAL  | BUDGETED |
| <b>ACCOMMODATIONS TAX (ATAX)</b>  |                                    |  |  |   |        |     |                        |  |  |                |  |  |        |          |
| 42010   | ATAX Balance from prior year       |  |  |   |        |     |                        |  |  |                |  |  | 23,624 |          |
| 42020   | ATAX Revenue - State               |  |  | -   | 24,214 | -   |                        |  |  |                |  |  | 24,214 | 67,500   |
|   | ATAX Revenue - County              |  |  | -   | -      | 580 |                        |  |  |                |  |  | 580    | 7,500    |
|   | TOTAL REVENUE THIS FY:             |  |  |   |        |     |                        |  |  |                |  |  | 75,000 |          |
|   | ESTIMATED FUNDS AVAILABLE THIS FY: |  |  |   |        |     |                        |  |  |                |  |  | 98,624 |          |
|   |                                    |  |  |   |        |     |                        |  |  |                |  |  |        |          |

## 68000 ACCOMMODATIONS TAX