



## **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)**

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- 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

Town of James Island Monthly Budget Report			1st Quarter			2nd Quarter			3rd Quarter			4th Quarter			TOTAL		BUDGETED				
			July	August	September	October (4 months is 33.33% of the fiscal year)	November	December	January	February	March	April	May	June							
40000 GENERAL FUND REVENUE																					
40010	Brokers & Insurance Tax Program															168,519	750,000		22.5%		
40011	Brokers Tax Program (BTP)		163,587	-	-	-										163,587	166,087		98.5%		
40012	Insurance Tax Program (ITP)		-	4,865	67	-										4,932	583,913		0.8%		
40015	Building Permit Fees		-	5,016	1,431	1,436										7,882	15,000		52.5%		
40020	Business Licenses		26,493	115,176	17,598	97,511										256,779	480,000		53.5%		
40025	Donations/Contributions		-	-	-	0										-	-				
40050	Facility Rental Fees		(50)	725	2,150	2,000										4,825	7,500		64.3%		
40060	Filing Fees		-	400	-	-										400	400		100.0%		
40070	Franchise Fees		1,128	28,924	-	1,035										31,087	320,000		9.7%		
40080	Interest Income		37,531	21,827	21,426	23,987										104,771	250,000		41.9%		
40090	LOP - Alcohol Licenseses		-	-	-	2,000										2,000	6,000		33.3%		
40100	Local Assessment Fees		4,050	-	2,001	-										6,051	6,100		99.2%		
40110	Local Option Sales Tax					-										706,125	1,935,000		36.5%		
40112	LOST - Property Tax Credit Fund		-	123,369	244,451	117,046										484,866	1,330,000		36.5%		
40114	LOST - Municipal Fund		-	56,732	112,141	52,385										221,259	605,000		36.6%		
40120	Miscellaneous Income		696	215	-	3,287										4,197	1,500	279.8%	due to auction		
40200	Planning & Zoning Fees															11,556	26,000		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	-				
40250	Stormwater Fee Reimbursment for Projects		30,000	-	67,468	-										97,468	400,000		24.4%		
40300	State Aid to Subdivisions		-	78,819	-	78,819										157,638	315,000		50.0%		
40310	Telecommunications Tax Program (TTP)		-	-	23	-										23	14,000		0.2%		
40315	Town Market Vendor Payments		1,165	-	1,912	775										3,852	5,500		70.0%		
40320	Homestead Exemption		46,285	-	-	-										46,285	46,285		100.0%		
40500	Grants		-	5,192	-	-										5,192	5,192		100.0%		
40600	ARP Allocation		-	-	-	-										-	-				
41000	Transfers In			-	-	-										-	271,930				
41010	State ATAX Allowance (25,000)		-	-	-											-	25,000				
41015	State ATAX Additional %		-	-	-											-	2,500				
41020	Transfer from HTAX for Public Safety of Tour Areas		-	-	-											-	150,000				
41025	Transfer from State ATAX for New JIACC Construc.		-	-	-											-	84,000				
41030	Transfer from County ATAX for New JIACC Const		-	-	-											-	10,430				
41035	Transfer in from Tree Fund		-	-	-											-	-				
			314,525	443,830	473,018	383,276	-	-	-	-	-	-	-	-	-	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

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

28.9% october was 3-pay month

22.2%

8.3%

36.9%

52.7%

35.1%

22.4%

26.2%

11.9%

25.7%

15.6%

3.7%

100.0%

22.0%

3.0%

33.3%

19.9%

28.4%

58.2%

44.5%

25.6%

30.9% 3-pay month

23.8%

12.0%

24.8%

26.4%

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					
		July	August	September	October (4 months is 33.33% of the fiscal year)	November	December	January	February	March	April	May	June	TOTAL	BUDGETED	
53000 PUBLIC WORKS																
53030	Dues, Memberships, and Subscriptions (PW)	-	-	-	255									255	800	31.9%
53060	Equipment / Software PW (non-cap)	-	87	-	-									87	4,000	2.2%
53070	Groundskeeping	2,228	13,283	1,576	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%	
54000 CODE ENFORCEMENT (ZONING/LIVABILITY)																
54010	Animal Issues	-	-	-	-									-	2,000	
54030	Dues, Memberships, and Subscriptions (CE)	-	-	-	-									-	200	
54053	Employee Training (CE)	-	-	-	-									-	500	
54060	Equipment / Software (CE)	-	-	-	-									-	500	
54065	Inoperable Vehicle Towing	-	-	-	-									-	1,500	
54070	Overgrown Lot Clearing	-	-	-	-									-	4,000	
54200	Supplies (CE)	-	164	-	-									164	500	32.8%
54300	Unsafe Buildings Demolition	-	-	-	-									-	-	
		-	164	-	-	-	-	-	-	-	-	-	-	164	9,200	1.8%
		% of Budget:													1.8%	
55000 PLANNING, ZONING, PERMITTING																
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%	

Fiscal Year 2025 - Ending June 2026  
AMENDED October 2025

Town of James Island Monthly Budget Report		1st Quarter			2nd Quarter			3rd Quarter			4th Quarter					
		July	August	September	October (4 months is 33.33% of the fiscal year)	November	December	January	February	March	April	May	June	TOTAL	BUDGETED	
56000 EMERGENCY SERVICES / CERT																
56053	Employee Training and Travel	-	-	-	-									-	2,500	
56060	Equipment / Software (ESC)	-	-	-	-									-	1,000	
56062	Radio Contract	-	-	861	-									861	3,400	25.3%
56065	Mobile Devices	281	241	241	241									1,002	1,500	66.8%
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									114	4,500	2.5%
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	-	-	-	-									-	-	
		561	521	2,441	338	-	-	-	-	-	-	-	-	3,862	58,519	6.6%
														% of Budget: 6.6%		
57000 FACILITIES, PARKS & EQUIPMENT																
57060	Equipment, Funitures, Fixtures (non-cap)	-	-	259	827									1,087	3,000	36.2%
57070	Facilty Rental Deposit Returns	-	-	100	1,350									1,450	1,000	145.0%
57080	Facilities Maintenance	232	2,707	200	505									3,644	25,000	14.6%
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									6,600	21,500	30.7%
57160	Rent - Storage Unit	-	145	145	145									435	1,750	24.9%
57170	Security Monitoring	222	59	403	-									684	4,000	17.1%
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									10,182	35,000	29.1%
57200	Supplies	-	-	-	1,056									1,056	1,500	70.4%
57250	Vehicle and Equipment Fuel	-	670	203	401									1,275	6,500	19.6%
57260	Vehicle and Equipment Maintenance	40	456	133	348									978	18,000	5.4%
57300	NON-HTAX Maintenance				-									1,801	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									875	50,000	1.8%
57360	Pinckney Park	-	410	-	60									470	30,000	1.6%
		22,287	24,302	7,197	42,876	-	-	-	-	-	-	-	-	98,462	422,580	23.3%
														% of Budget: 23.3%		

Town of James Island Monthly Budget Report

Fiscal Year 2025 - Ending June 2026  
AMENDED October 2025

		1st Quarter			2nd Quarter			3rd Quarter			4th Quarter			TOTAL	BUDGETED	
		July	August	September	October (4 months is 33.33% of the fiscal year)	November	December	January	February	March	April	May	June			
58000 COMMUNITY SERVICES																
58010	Business Development Council	-	-	-	-									-	500	
58020	Children's Council	-	-	-	-									-	1,500	
58030	Community Service Contributions	2,631	-	-	3,190									5,821	40,000	14.6%
58040	Community Tutoring Programs	8,155	-	-	-									8,155	8,155	100.0%
58050	Crime Watch Materials	-	-	-	-									-	-	
58060	Drainage Council	-	-	-	-									-	500	
58070	History Commission	-	375	300	27									701	6,000	11.7%
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									2,750	6,000	45.8%
58210	Tree Council	44	-	-	785									828	5,000	16.6%
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%														
59000 ISLAND SHERIFF'S PATROL																
59001	ISP Salaries	24,928	41,270	35,991	55,318									157,506	400,000	39.4%
59005	ISP Benefits	7,477	11,921	10,295	15,981									45,674	116,000	39.4%
59020	ISP Operating Costs (radio, fuel, maint, WL, vehicle use)	3,278	40	40	40									3,398	20,000	17.0%
59100	ISP Dedicated Officer	21,856	-	-	-									21,856	115,005	19.0%
		57,538	53,231	46,326	71,339	-	-	-	-	-	-	-	-	228,434	651,005	35.1%
		% of Budget: 35.1%														
60000 TREE FUND																
60010 60020	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

Town of James Island Monthly Budget Report				1st Quarter			2nd Quarter			3rd Quarter			4th Quarter					
				July	August	September	October (4 months is 33.33% of the fiscal year)	November	December	January	February	March	April	May	June	TOTAL	BUDGETED	
62000 CAPITAL PROJECTS (non HTAX)																		
<u>ROAD / SIDEWALK INFRASTRUCTURE</u>																		
62014	Dill's Bluff Sidewalk III & IV			-	-	1,080	398									1,478	15,000	9.9%
62022	Regatta Road Sidewalk			-	-	-	-									-	-	
62030	Nabors I			-	-	-	-									-	235,000	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			-	-	-										-	-	
TOTAL Road / Sidewalk Infrastructure				-	-	7,791	457	-	-	-	-	-	-	-	-	8,249	343,800	
<u>DRAINAGE / SEWER PROJECTS</u>																		
62060	RIA Sewer Project (connections)			-	-	-	-									-	-	
62062	Additional Sewer Connections			-	-	-	-									-	-	
62065	James Island Creek Sewer Expansion Match			-	-	-	-									-	230,043	
62100	Oceanview-Stonepost Drainage I & II			-	-	-	-									-	-	
62105	Quail Run Drainage			23,018	-	-	-									23,018	23,018	100.0%
62110	Woodhaven Drainage			23,018	-	-	-									23,018	23,018	100.0%
62200	Other Drainage / Sewer Projects			-	-	-	-									-	15,000	
62210	Cecil Circle			-	-	-	-									-	35,000	
TOTAL Road / Sidewalk Infrastructure				46,035	-	-	-	-	-	-	-	-	-	-	-	46,035	326,079	14.1%
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			-	-	-	-									-	64,000	
62655	Shutters and Deck			-	-	-	-									-	30,000	
62660	Computer Equipment			-	-	-	-									-	23,000	
65670	Phone System			-	-	-	-									-	11,000	
62700	Parks and Other																200,000	
62710	Brantley (non-HTAX eligible)			-	-	-	-									-	-	
62720	Dock Street (non-HTAX eligible)			-	-	-	-									-	100,000	
62730	Mill Point (non-HTAX eligible)			-	-	-	-									-	100,000	
62740	Pinckney (non-HTAX eligible)			-	-	-	-									-	-	
62750	Grace Triangle (non-HTAX eligible)																30,000	
62800	Land Acquisition (non-HTAX eligible)			-	-	-	-									-	-	
				72,166	7,184	7,791	457	-	-	-	-	-	-	-	-	87,598	1,048,778	8.4%
																% of Budget:	8.4%	



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 (4 months is 33.33% of the fiscal year)	November	December	January	February	March	April	May	June	TOTAL	BUDGETED			
HOSPITALITY TAX (HTAX)																		
43000	HTAX BALANCE FROM PRIOR YEAR													3,246,825				
	HTAX Revenue				109,029	81,132	65,522	64,319						320,002	715,000	44.8%		
														% of Budget:	44.8%			
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																		
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				-	-	-	-						-	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			
TOTAL Road / Sidewalk Infrastructure					-	-	-	-			-	-	-	-	-	3,701,176		
HTAX ENDING ESTIMATE																		
	Balance from above													3,246,825				
	Revenue													715,000				
	TOTAL AVAILABLE THIS FY:													3,961,825				
	Operating Budget													211,145				
	Projects Budget													3,701,176				
	TOTAL BUDGETED COSTS THIS FY:													3,912,321				
ESTIMATED ENDING FY BALANCE:														49,504				

Fiscal Year 2025 - Ending June 2026  
AMENDED October 2025

Town of James Island Monthly Budget Report																	
Fiscal Year 2025 - Ending June 2026 AMENDED October 2025																	
1st Quarter						2nd Quarter			3rd Quarter			4th Quarter					
						October (4 months is 33.33% of the fiscal year)											
July      August    September						November    December			January    February    March			April      May      June			TOTAL	BUDGETED	
ACCOMMODATIONS TAX (ATAX)																	
42010 42020	ATAX Balance from prior year														23,624		
	ATAX Revenue - State					-	24,214	-	-						24,214	67,500	35.9%
	ATAX Revnue - County					-	-	580	-						580	7,500	7.7%
	TOTAL REVENUE THIS FY:														75,000		
ESTIMATED FUNDS AVAILABLE THIS FY:														98,624			
68000 ACCOMMODATIONS TAX																	
68010	Tourism Related Expenditures					-	-	-	-						-	61,930	
68050	Advertising and Promotion					-	-	-	-						-	5,000	
Transfer to GF														27,500			
														-		-	
TOTAL OPERATING:					-	-	-	-			-	-	-	-	-	94,430	