September 2026 Finance Report

This monthly budget report covers the second month (August) of the 2026-2027 Fiscal Year and represents 16.66% of our 12-month cycle.

There are a few areas highlighted in the Percent to Budget column of the attached budget report.

Revenues:

Overall revenue is $1,060,038, or 18.6% of the annual budget. This is modestly ahead of the pace, primarily because several revenues are received unevenly during the year.

- Brokers Tax Program revenue (#40011) is $185,278, or 105.9% of the $175,000 annual budget. The August receipts exceeded the full-year estimate by $10,278. There may be a few hundred that comes in later in the year.
- Building Permit Fees (#40015) total $81,966 through August, or 455.4% of the $18,000 budget. This remains an evolving revenue line as the Town evaluates the financial effect of bringing the permitting process in-house.
- Local Option Sales Tax receipts are ahead of budget, simply because the September remittance was received at the end of August. The Property Tax Credit Fund (#40112) is $400,964, or 28.2% of budget, and the Municipal Fund (#40114) is $178,352, or 27.0%.
- Homestead Exemption revenue (#40320) is $42,937, or 93.3% of the annual budget, this is the only expected remittance of this item.

Expenses:

Administration

- Bank Charges – Credit Card (#51017) was discussed last month. The cost was for the point and pay setup related to the Building Permit In-House transfer.
- Building Permit Contract Fees (#51038) also previously discussed totals $29,160 against no current budget.

Facilities, Parks, & Equipment

- Mill Point Park (#57350) has incurred $14,405, or 57.6% of budget due to termite repairs.
- Pinckney Park (#57360) has incurred $8,868, or 35.5% of budget due to trail clean-up.

Island Sheriff's Patrol

- The ISP Dedicated Officer line (#59100) totals $38,512, or 38.5% of budget. County invoices do not always arrive evenly, so this line should be viewed together with the timing of future billings.

Capital Projects - General Fund

- Audio / Visual Upgrades (#62600) total $11,678, or 116.8% of the $10,000 budget, an overage of $1,678. This project is substantially complete.

<u>Hospitality Tax and Accommodations Tax:</u>

- Hospitality Tax eligible capital spending totals $188,476, or 5.1% of budget. August activity includes $159,551 for James Island Arts & Community Center Construction (#65520) and $28,700 for Hillman Lots Improvements (#65540), bringing Hillman Lots to $28,925, or 34.0% of budget.
- State Accommodations Tax revenue (#42010) is $29,056, or 43.0% of the annual budget.

Mike Hemmer - Finance Director

Town of James Island

Town of James Island Monthly Budget Report

Fiscal Year 2026 - Ending June 2027

		1st Quarter			2nd Quarter			3rd Quarter			4th Quarter					
		July 1/12 or 8.33%	Aug 2/12 or 16.66%	Sept 3/12 or 25%	Oct 4/12 or 33.33%	Nov 5/12 or 41.66%	Dec 6/12 or 50%	Jan 7/12 or 58.33%	Feb 8/12 or 66.66%	Mar 9/12 or 75%	Apr 10/12 or 83.33%	May 11/12 or 91.66%	June 12/12 or 100%	CURRENT TOTAL	BUDGETED	Percent to Budget
40000	**GENERAL FUND REVENUE**															
40010	**Brokers & Insurance Tax Program**															
40011	Brokers Tax Program (BTP)	$0	$185,278											$185,278	**$175,000**	105.9%
40012	Insurance Tax Program (ITP)	$0	$11,662											$11,662	**$825,000**	1.4%
40015	**Building Permit Fees**	$42,924	$39,042											$81,966	**$18,000**	455.4%
40020	**Business Licenses**	$22,169	$21,582											$43,751	**$480,000**	9.1%
40025	**Donations/Contributions**													$0	**$12,000**	
40026	James Island Arts Council	$0	$0											$0	**$0**	0.0%
40027	Art and Community Center	$0	$450											$450	**$8,000**	5.6%
40030	Children's Commission	$0	$0											$0	**$0**	0.0%
40034	Helping Hands	$0	$0											$0	**$0**	0.0%
40036	History Commission	$0	$0											$0	**$0**	0.0%
40038	Pinckney Park	$0	$0											$0	**$0**	0.0%
40040	Town Hall	$0	$0											$0	**$0**	0.0%
40050	**Facility Rental Fees**	$2,050	$550											$2,600	**$13,000**	20.0%
40060	**Filing Fees**	$0	$0											$0	**$0**	0.0%
40070	**Franchise Fees**	$484	$26,633											$27,117	**$325,000**	8.3%
40080	**Interest Income**	$23,870	$25,081											$48,951	**$250,000**	19.6%
40090	**LOP - Alcohol Liceneses**	$6,000	$0											$6,000	**$6,000**	100.0%
40100	**Local Assessment Fees**	$0	$2,508											$2,508	**$9,000**	27.9%
40110	**Local Option Sales Tax**															
40112	LOST - Property Tax Credit Fund	$130,184	$270,780											$400,964	**$1,420,000**	28.2%
40114	LOST - Municipal Fund	$57,881	$120,470											$178,352	**$660,000**	27.0%
40120	**Miscellaneous Income**	$192	$60											$252	**$2,000**	12.6%
40200	**Planning & Zoning Fees**															
40202	Accessory Structure	$0	$0											$0	**$60**	0.0%
40204	BNB Permit	$0	$25											$25	**$240**	10.4%
40206	Board of Zoning Appeals	$250	$0											$250	**$1,800**	13.9%
40208	Clearing & Grubbing	$0	$0											$0	**$30**	0.0%
40209	Commercial Zoning Permit	$100	$300											$400	**$2,400**	16.7%
40210	Demolition	$0	$0											$0	**$120**	0.0%
40212	Exempt Plat	$0	$50											$50	**$30**	166.7%
40214	Home Occupation	$100	$175											$275	**$1,200**	22.9%
40216	Residential Zoning Permit	$2,400	$1,050											$3,450	**$24,000**	14.4%
40218	Rezoning Application	$0	$150											$150	**$240**	62.5%
40220	Sign Permits	$0	$50											$50	**$240**	20.8%
40222	Site Plan Review	$0	$0											$0	**$30**	0.0%
40224	Special Events	$0	$25											$25	**$30**	83.3%
40226	Temporary (Firework/Tree Stand)	$50	$100											$150	**$600**	25.0%
40228	Tree Permits	$400	$475											$875	**$3,600**	24.3%
40230	Subdivision Application	$340	$0											$340	**$380**	89.5%
40250	**Stormwater Fee Reimbursment from County SW Fund**	$0	$21,210											$21,210	**$246,000**	8.6%
40300	**State Aid to Subdivisions (LGF)**	$0	$0											$0	**$330,762**	0.0%
40310	**Telecommunications Tax Program (TTP)**	$0	$0											$0	**$10,000**	0.0%
40315	**Town Market Vendor Payments**	$0	$0											$0	**$9,800**	0.0%
40320	**Homestead Exemption**	$0	$42,937											$42,937	**$46,000**	93.3%
40500	**Grants**															
40530	SC Legislative Requests	$0	$0											$0	**$635,000**	0.0%
41000	**Transfers In**															
41010	State ATAX Allowance (25,000)	$0	$0											$0	**$25,000**	0.0%
41015	State ATAX Additional %	$0	$0											$0	**$2,500**	0.0%
41020	Transfer from HTAX for Public Safety of Tour Areas	$0	$0											$0	**$150,000**	0.0%
41025	Transfer from State ATAX for New JIACC Construc.	$0												$0	**$0**	0.0%
41030	Transfer from County ATAX for New JIACC Const	$0												$0	**$0**	0.0%
	REVENUE TOTAL:	$289,395	$770,643	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$1,060,038	$5,693,062	**18.6%**

Town of James Island Monthly Budget Report

Fiscal Year 2026 - Ending June 2027

Code	Account	July 1/12 or 8.33%	Aug 2/12 or 16.66%	Sept 3/12 or 25%	Oct 4/12 or 33.33%	Nov 5/12 or 41.66%	Dec 6/12 or 50%	Jan 7/12 or 58.33%	Feb 8/12 or 66.66%	Mar 9/12 or 75%	Apr 10/12 or 83.33%	May 11/12 or 91.66%	June 12/12 or 100%	CURRENT TOTAL	BUDGETED	Percent to Budget
		1st Quarter			2nd Quarter			3rd Quarter			4th Quarter					
51000	**ADMINISTRATION**															
51001	Salaries	$58,707	$58,683											$117,391	$900,000	13.0%
51005	Benefits - Staff	$24,556	$24,550											$49,106	$362,272	13.6%
51010	Advertising	$0	$0											$0	$3,000	0.0%
51012	Audit	$0	$0											$0	$16,000	0.0%
51015	Banking															
51016	Bank Charges	$130	$17											$146	$1,100	13.3%
51017	Bank Charges - Credit Card	$1,001	$0											$1,001	$0	0.0%
51020	Codification	$878	$1,456											$2,334	$2,500	93.4%
51025	Copier	$366	$273											$639	$4,500	14.2%
51030	Dues, Memberships, and Subcriptions	$22	$140											$162	$2,500	6.5%
51035	MASC Membership	$0	$0											$0	$5,400	0.0%
51037	Business License Contract Fees	$0	$1,952											$1,952	$500	390.4%
51038	Building Permit Contract Fees	$29,160	$0											$29,160	$0	0.0%
51040	Elections	$0	$0											$0	$0	0.0%
51050	Employees															
51051	Employee Appreciation	$145	$114											$259	$5,000	5.2%
51052	Employee Screening	$0	$0											$0	$150	0.0%
51053	Employee Training and Travel	$0	$275											$275	$5,500	5.0%
51055	Uniforms	$623	$232											$855	$3,000	28.5%
51060	Equipment/Software/Maintenance	$0	$102											$102	$5,000	2.0%
51070	Grant Writing Services	$0	$0											$0	$0	0.0%
51080	Information Services	$19,805	$9,168											$28,973	$140,000	20.7%
51090	Insurance	$0	$0											$0	$105,000	0.0%
51110	Legal Services	$17,373	$32,775											$50,148	$300,000	16.7%
51115	Legal Settlement	$0	$0											$0	$0	0.0%
51120	Miscellaneous	$0	$0											$0	$500	0.0%
51130	Mileage Reimbursement	$0	$0											$0	$600	0.0%
51150	Postage	$200	$212											$412	$15,000	2.7%
51160	Professional Services	$0	$3,000											$3,000	$12,000	25.0%
51200	Supplies	$838	$1,106											$1,944	$12,000	16.2%
	DEPARTMENT TOTAL:	$153,804	$134,054	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$287,858	$1,901,522	**15.1%**
52000	**ELECTED OFFICIALS**															
52001	Salaries	$6,692	$6,692											$13,385	$87,000	15.4%
52005	Benefits - Elected Officials	$6,760	$6,760											$13,520	$100,100	13.5%
52030	Council Expenses	$133	$80											$213	$5,000	4.3%
52040	Mayor Expense	$0	$0											$0	$2,000	0.0%
52053	Training	$0	$0											$0	$3,000	0.0%
	DEPARTMENT TOTAL:	$13,586	$13,532	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$27,118	$197,100	**13.8%**

Town of James Island Monthly Budget Report

Fiscal Year 2026 - Ending June 2027

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53000	**PUBLIC WORKS**															
53030	Dues, Memberships, and Subscriptions (PW)	$0	$0											$0	$800	0.0%
53060	Equipment / Software PW (non-cap)	$2,173	$0											$2,173	$4,000	54.3%
53070	Groundskeeping	$1,968	$6,888											$8,856	$80,000	11.1%
53130	Mileage Reimbursement (PW)	$0	$0											$0	$0	0.0%
53160	Professional Services PW	$0	$578											$578	$10,000	5.8%
53162	Engineering Services	$0	$1,650											$1,650	$20,000	8.3%
53170	Projects PW (non-cap)	$0	$0											$0	$25,000	0.0%
53175	Stormwater Expenses (sent to County for Reimbursement)	$0	$12,535											$12,535	$246,000	5.1%
53176	County Stormwater Fee Payments	$0	$0											$0	$800	0.0%
53180	Public Outreach	$150	$0											$150	$300	50.0%
53190	Signage	$826	$3,773											$4,599	$9,000	51.1%
53200	Supplies PW	$86	$1,431											$1,517	$4,500	33.7%
	DEPARTMENT TOTAL:	$5,203	$26,855	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$32,058	$400,400	8.0%
54000	**CODE ENFORCEMENT (ZONING/LIVABILITY)**															
54010	Animal Issues	$0	$0											$0	$2,000	0.0%
54015	Crime Watch Materials	$0	$0											$0	$1,000	0.0%
54030	Dues, Memberships, and Subscriptions (CE)	$0	$0											$0	$200	0.0%
54053	Employee Training (CE)	$0	$0											$0	$1,000	0.0%
54060	Equipment / Software (CE)	$0	$0											$0	$500	0.0%
54065	Inoperable Vehicle Towing	$0	$0											$0	$1,500	0.0%
54070	Overgrown Lot Clearing / Debris	$0	$0											$0	$15,000	0.0%
54075	Debris Removal Leins	$0	$0											$0	$5,000	0.0%
54160	Professional Services (CE)	$0	$0											$0	$2,000	0.0%
54190	Signage - Wayfinding	$0	$0											$0	$2,000	0.0%
54200	Supplies (CE)	$0	$0											$0	$500	0.0%
54300	Unsafe Buildings Demolition	$0	$0											$0	$0	0.0%
	DEPARTMENT TOTAL:	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$30,700	0.0%
55000	**PLANNING, ZONING, PERMITTING**															
55010	Advertising	$0	$0											$0	$1,000	0.0%
55020	Arborist Reports	$600	$2,100											$2,700	$10,000	27.0%
55030	Dues, Memberships, and Subscriptions (PZP)	$0	$0											$0	$1,000	0.0%
55060	Equipment / Software (PZP)	$0	$399											$399	$2,200	18.1%
55150	Postage (PZP)	$0	$0											$0	$400	0.0%
55160	Professional Services (PZP)	$0	$5,280											$5,280	$30,000	17.6%
55180	Public Outreach (PZP)	$0	$0											$0	$2,000	0.0%
55200	Supplies (PZP)	$0	$174											$174	$200	87.1%
55400	Planning Commission	$50	$0											$50	$4,000	1.3%
55500	Board of Zoning Appeals	$20	$0											$20	$3,000	0.7%
	DEPARTMENT TOTAL:	$670	$7,953	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$8,623	$53,800	16.0%

Town of James Island Monthly Budget Report

Fiscal Year 2026 - Ending June 2027

		1st Quarter			2nd Quarter			3rd Quarter			4th Quarter					
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56000	**EMERGENCY SERVICES / CERT**															
56053	**Employee Training and Travel**	$0	$0											$0	$1,500	0.0%
56060	**Equipment / Software (ESC)**	$0	$0											$0	$500	0.0%
56062	**Radio Contract**	$0	$924											$924	$4,500	20.5%
56065	**Mobile Devices**	$203	$203											$405	$2,700	15.0%
56070	**Generator Maintenance**	$0	$0											$0	$2,500	0.0%
56180	**Public Outreach (ESC)**	$0	$0											$0	$500	0.0%
56200	**Supplies (ESC)**	$29	$0											$29	$8,500	0.3%
56220	PPE	$135	$0											$135	$3,500	3.8%
56240	Response Supply Kits	$0	$0											$0	$1,200	0.0%
56300	**MISC - Emergency Management**	$0	$0											$0	$500	0.0%
56310	Meals	$0	$0											$0	$500	0.0%
56320	Accommodations	$0	$0											$0	$1,000	0.0%
56330	Fuel/Mileage	$0	$0											$0	$200	0.0%
56350	Other	$0	$0											$0	$0	0.0%
56500	**Emergency Activations**	$0	$0											$0	$30,000	0.0%
56800	**Teen CERT Program**	$0												$0	$0	0.0%
	DEPARTMENT TOTAL:	$367	$1,127	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$1,493	$57,600	**2.6%**
57000	**FACILITIES, PARKS & EQUIPMENT**															
57060	**Equipment, Funitures, Fixtures (non-cap)**	$24	$2,150											$2,174	$3,000	72.5%
57070	**Facilty Rental Deposit Returns**	$500	$400											$900	$6,000	15.0%
57080	**Facilities Maintenance**	$887	$1,855											$2,742	$40,000	6.9%
57100	**Facility Upgrades / Construction (non-cap)**	$0	$0											$0	$4,000	0.0%
57120	**Fire Safety / First Aid / AED**	$1,080	$0											$1,080	$2,000	54.0%
57150	**Janitorial**	$1,650	$3,300											$4,950	$21,500	23.0%
57160	**Rent - Storage Unit**	$191	$191											$382	$1,750	21.8%
57170	**Security Monitoring**	$116	$131											$247	$4,000	6.2%
57180	**Street Lights**	$15,937	$17,406											$33,343	$195,000	17.1%
57190	**Utilities**	$3,908	$3,614											$7,521	$40,000	18.8%
57200	**Supplies**	$690	$756											$1,446	$7,000	20.7%
57250	**Vehicle and Equipment Fuel**	$581	$598											$1,179	$4,000	29.5%
57260	**Vehicle and Equipment Maintenance**	$821	$2,347											$3,168	$12,000	26.4%
57300	**NON-HTAX Maintenance**															
57310	Dog Stations	$141	$59											$200	$18,000	1.1%
57320	Brantley Park	$0	$0											$0	$500	0.0%
57330	Dock Street Park	$0	$0											$0	$15,000	0.0%
57340	Hillman Lot	$0	$0											$0	$500	0.0%
57350	Mill Point Park	$0	$14,405											$14,405	$25,000	57.6%
57360	Pinckney Park	$0	$8,868											$8,868	$25,000	35.5%
	DEPARTMENT TOTAL:	$26,525	$56,080	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$82,605	$424,250	**19.5%**

Town of James Island Monthly Budget Report

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58000	**COMMUNITY SERVICES**															
58010	Business Development Council	$0	$0											$0	$500	0.0%
58020	Children's Council	$0	$0											$0	$5,000	0.0%
58030	Community Service Contributions	$125	$0											$125	$50,000	0.3%
58040	Community Tutoring Programs	$0	$0											$0	$0	0.0%
58060	Drainage Council	$0	$0											$0	$500	0.0%
58070	History Commission	$62	$290											$353	$20,000	1.8%
58075	James Island Arts Council	$0	$0											$0	$6,000	0.0%
58080	James Island Pride	$0	$0											$0	$6,000	0.0%
58085	Helping Hands	$0	$125											$125	$2,000	6.2%
58090	Neighborhood Council	$0	$0											$0	$5,000	0.0%
58095	Parks and Gardens	$0	$0											$0	$10,000	0.0%
58100	Repair Care Program	$241	$6,800											$7,041	$40,000	17.6%
58120	Miscellaneous	$0	$0											$0	$0	0.0%
58200	Special / Community Events	$0	$2,070											$2,070	$15,000	13.8%
58210	Tree Council	$81	$140											$221	$15,000	1.5%
58215	Veterans Affairs Council	$0	$0											$0	$500	0.0%
58220	Youth Sports Program with CHS	$0	$0											$0	$12,200	0.0%
	DEPARTMENT TOTAL:	$509	$9,426	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$9,934	$187,700	5.3%
59000	**ISLAND SHERIFF'S PATROL**															
59001	ISP Salaries	$35,115	$36,410											$71,525	$460,000	15.5%
59005	ISP Benefits	$10,154	$10,529											$20,683	$130,000	15.9%
59020	ISP Operating Costs (radio, fuel, maint, WL, vehicle use)	$7,330	$1,050											$8,380	$44,000	19.0%
59100	ISP Dedicated Officer	$0	$38,512											$38,512	$100,000	38.5%
	DEPARTMENT TOTAL:	$52,599	$86,501	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$139,100	734,000	19.0%
60000	**TREE FUND**															
	PRIOR TREE FUND BALANCE													$206	$206	
44000	ESTIMATED FY REVENUE	$568	$0											$568	$2,000	28.4%
														$774	$2,206	
60010	Tree Maintenance and Care	$0	$0											$0	$10,000	0.0%
60020	Tree Planting	$0	$0											$0	$1,200	0.0%
	DEPARTMENT TOTAL:	$568	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	End Balance	($8,994)	

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		1st Quarter			2nd Quarter			3rd Quarter			4th Quarter					
		July 1/12 or 8.33%	Aug 2/12 or 16.66%	Sept 3/12 or 25%	Oct 4/12 or 33.33%	Nov 5/12 or 41.66%	Dec 6/12 or 50%	Jan 7/12 or 58.33%	Feb 8/12 or 66.66%	Mar 9/12 or 75%	Apr 10/12 or 83.33%	May 11/12 or 91.66%	June 12/12 or 100%	CURRENT TOTAL	BUDGETED	Percent to Budget
62000	**CAPITAL PROJECTS (non HTAX)**															
	ROAD / SIDEWALK INFRASTRUCTURE															
62014	**Dill's Bluff Sidewalk III & IV**	$0	$0											$0	$100,000	0.0%
62030	**Nabors I**	$0	$5,930											$5,930	$0	0.0%
62034	**Greenhill - Honeyhill Drainage/Paving**	$0	$0											$0	$58,800	0.0%
62040	**Traffic Calming Projects**	$2,445	$0											$2,445	$30,000	8.1%
62050	**Other Road / Sidewalk Projects**	$0	$0											$0	$5,000	0.0%
	TOTAL Road / Sidewalk Infrastructure	$2,445	$5,930	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$8,375	$193,800	**4.3%**
	DRAINAGE / SEWER PROJECTS															
62060	**RIA Sewer Project (connections)**	$0	$0											$0	$700,000	0.0%
62062	Additional Sewer Connections	$0	$0											$0	$400,000	0.0%
62065	**James Island Creek Sewer Expansion Match**	$0	$0											$0	$230,043	0.0%
62200	**Other Drainage / Sewer Projects**	$0	$0											$0	$10,000	0.0%
62220	Bayfront Drainage Project	$0	$0											$0	$30,000	0.0%
	TOTAL Drainage / Sewer Projects	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$1,370,043	**0.0%**
	OTHER CAPITAL PROJECTS															
62522	**New Construction JIACC (ATAX match)**	$0	$0											$0	$0	0.0%
62600	**Audio / Visual Upgrades**	$0	$11,678											$11,678	$10,000	116.8%
62610	**Public Works Equipment to Capitalize**	$0	$0											$0	$5,000	0.0%
62620	**Vehicle Purchase**	$0	$0											$0	$5,000	0.0%
62650	**Town Hall**	$0	$0											$0	$10,000	0.0%
62670	Phone System	$0	$0											$0	$30,000	0.0%
62700	**Parks and Other**															
62710	Brantley (non-HTAX eligible)	$0	$0											$0	$0	0.0%
62720	Dock Street (non-HTAX eligible)	$0	$0											$0	$25,000	0.0%
62730	Mill Point (non-HTAX eligible)	$0	$0											$0	$25,000	0.0%
62740	Pinckney (non-HTAX eligible)	$0	$0											$0	$10,000	0.0%
62750	Grace Triangle (non-HTAX eligible)	$0	$0											$0	$5,000	0.0%
62800	**Land Acquisition (non-HTAX eligible)**	$0	$0											$0	$0	0.0%
	TOTAL Other Capital Projects	$0	$11,678	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$11,678	$125,000	**9.3%**
	TOTAL ALL CAPITAL PROJECTS	$2,445	$17,608	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$20,052	$1,688,843	**1.2%**

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	HOSPITALITY TAX (HTAX)															
	HTAX BALANCE FROM PRIOR YEAR													$3,385,333	$3,385,333	
43000	HTAX Revenue	$71,139	$118,782											$189,921	$800,000	23.7%
65000	**HTAX OPERATING FUND (non-cap)**															
65002	Brantly Park Operating	$0												$0	$0	0.0%
65003	Camp and Folly Roads Landscaping Maintenance	$0	$0											$0	$1,000	0.0%
65005	Community Events	$365	$840											$1,204	$27,000	4.5%
65007	Guide to Historic JI	$0	$0											$0	$1,000	0.0%
65012	Holiday Decorations	$0	$2,000											$2,000	$3,000	66.7%
65015	Promotional Grants	$0	$0											$0	$1,000	0.0%
65016	Rethink Folly Road-Staff time	$0	$0											$0	$500	0.0%
65020	Town Market	$546	$1,876											$2,422	$25,000	9.7%
65030	JIACC Operations	$0												$0	$0	0.0%
65300	Public Safety of Tourism Areas (25% of ISP transfer to GF)	$0	$0											$0	$150,000	0.0%
	TOTAL OPERATING:	$911	$4,716	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$5,627	$208,500	2.7%
65500	**HTAX ELIGIBLE CAPITAL PROJECTS**															
65510	Folly Road Beautification	$0	$0											$0	$10,000	0.0%
65515	Rethink Folly Phase I	$0	$0											$0	$250,000	0.0%
65516	Rethink Folly Phases II & III	$0												$0	$0	0.0%
65520	James Island Arts & Community Center Construction	$0	$159,551											$159,551	$2,350,000	6.8%
65529	Brantley Park Improvements	$0												$0	$0	0.0%
65530	Dock Street Improvements	$0	$0											$0	$125,000	0.0%
65540	Hillman Lots Improvements	$225	$28,700											$28,925	$85,000	34.0%
65550	Mill Point Improvements	$0	$0											$0	$125,000	0.0%
65560	Pinckney Park Improvements	$0	$0											$0	$0	0.0%
65570	Grace Traingle Park Improvements	$0	$0											$0	$50,000	0.0%
65700	Land Acquisition for HTAX uses															
65705	Mill Point Park Acquisition	$0	$0											$0	$661,176	0.0%
65710	Grace Triangle Park Acquisition	$0	$0											$0	$0	0.0%
65715	Other HTAX Land Acquisition	$0	$0											$0	$0	0.0%
65850	Other Park Projects (HTAX share)	$0	$0											$0	$0	0.0%
65860	Other Tourism Related Projects	$0	$0											$0	$5,000	0.0%
	TOTAL ELIGIBLE CAPITAL PROJECTS:	$225	$188,251	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$188,476	$3,661,176	5.1%
	HTAX ENDING ESTIMATE															
	Balance from above													$3,385,333	$3,385,333	
	Revenue	$71,139												$71,139	$800,000	
	TOTAL AVAILABLE THIS FY:													$3,456,472	$4,185,333	
	Operating Budget	$911												$911	$208,500	
	Projects Budget	$225												$225	$3,661,176	
	TOTAL BUDGETED COSTS THIS FY:													$1,136	$3,869,676	
	ESTIMATED ENDING FY BALANCE:													$3,455,336	$315,657	

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	ACCOMMODATIONS TAX (ATAX)															
	ATAX Balance from prior year													$40,912	**$40,912**	
42010	**ATAX Revenue - State**	$0	$29,056											$29,056	**$67,500**	43.0%
42020	**ATAX Revnue - County**	$0	$191											$191	**$7,500**	2.5%
	TOTAL REVENUE THIS FY:													$29,246	**$75,000**	
	ESTIMATED FUNDS AVAILABLE THIS FY:													$70,158	**$115,912**	**60.5%**
68000	**ACCOMMODATIONS TAX**															
68010	**Tourism Related Expenditures (65%)**	$0	$0											$0	**$57,468**	0.0%
68050	**Advertising and Promotion (30%)**	$150	$150											$300	**$26,524**	1.1%
	Transfer to GF	$0											$27500	$0	**$27,500**	0.0%
	TOTAL OPERATING:	$150	$150	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$300	**$111,492**	**0.3%**

Ending Balance: **$4,420**