October 2026 Finance Report

This monthly budget report covers the third month (September) of the 2026-2027 Fiscal Year and represents 25% of our 12-month cycle.

Later this month, the annual audit will begin for the fiscal year 2025-2026.

There are a few areas highlighted in the Budget report. If I haven't mentioned a department below, there is nothing unusual there for the month. However, I'll be happy to answer any of your questions!

Revenues:

Overall revenue is $1,314,002, or 23.1% of the annual budget. This is modestly below the pace, primarily because several revenue items are received unevenly during the year.

- As previously reported, the Brokers Tax Program (#40011) is at 105.9% and was paid in August for the year.
- Building Permit Fees (#40015) total $171,973, or 955.4% of budget, including $90,006 in September. This revenue line continues to reflect the transition to in-house permitting.
- Alcohol Licenses (#40090) are fully received for the year.
- Facility Rental Fees (#40050) is running ahead at 39.2% of budget. Nicer weather means more events and more rentals.
- Local Option Sales Tax receipts remain $400,964 for the Property Tax Credit Fund (#40112) and $178,352 for the Municipal Fund (#40114). As discussed last month, the September remittance was received at the end of August. No additional receipt is recorded in September.
- Various Planning and Zoning fee revenues may look over/under budget. The number for the budget are simply based off of last year and are not predictable.
- Homestead Exemption (#40320) is likely complete at 93.3% of the budget.

Expenses:

Administration (Overall at 22.7% of Budget)

- As previously reported Bank Charges – Credit Card (#51017) was not budgeted and will need to be amended to allow for the point and pay program so we could take credit card payments for the in-house building permits. This was a one-time charge.
- Business License Contract Fees (#51037) have to do with CDL, a business license collection company that was used by the prior administration. That contract is ended and when the delinquent licenses are collected, this is their portion.

- Building Permit Contract Fees (#51038), also previously discussed, total $63,792 against no current budget. This will need to be amended and please note that the fees lag a month. We have also been unusually busy with the sewer fees and a large home being built. September's bill was around $80,000. This doesn't give me a lot of confidence that I can accurately predict a budget amount figure here.

Elected Officials (Overall at 20.6% of Budget)

- Nothing unusual.

Public Works (Overall at 9.1% of Budget)

- As previously reported, Equipment and Software (#53060) was for a laptop for the Public Works / Code / Permitting Manager.

- Public Outreach (#53180) was for costs when the Town hosted the Intergovernmental Flooding Task Force meeting.

Code Enforcement (Overall at 0.2% of Budget)

- Nothing unusual.

Planning, Zoning, Permitting (Overall at 30.8% of Budget)

- Arborist Reports (#55020) is running a little ahead of budget as we are in the middle of storm season. This will likely slow down through the winter months.

- Professional Services (#55160) is running higher as the Comprehensive Plan rewrite work has begun.

- Supplies PZP (#55200) has seen $174 of its $200 budget spent on ink for the plotter. There will also be an October cost for paper. These supplies tend to last, so although this will be over the $200 budget by maybe $150, is it not a cause for concern.

Emergency Services (Overall at 2.9% of Budget)

- Nothing Unusual.

Facilities, Parks, and Equipment (Overall at 22.5% of Budget)

- Equipment, Furniture, and Fixtures (#57060) is higher due to a purchase of a PA system for Town Use in August.

- As previously reported, Fire Safety (#57120) is higher due to the annual check and recharge of fire extinguishers back in July.

- Rent – Storage Unit (#57160) is running ahead due to a rent increase of $50 per month we paid in September. However, we have since gotten the unit contents out and terminated that lease. This cost will drop off.

- Vehicle and Equipment Fuel (#57250) is running over budget at 40.4%. This is an impact of higher gasoline prices and additional mileage in grass-growing season.

- As previously reported, Mill Point Park (#57350) had some emergency termite repairs required and Simeon Pinckney Park (#57360) had some emergency trail cleanup, both bills that came due in August.

Community Services (Overall at 6.0% of Budget)

- The only thing that looks ahead of budget would be Helping Hands (#58085). This is due to a clean-up event, ads, magnets, and a reimbursement for equipment and trailer repairs.

Island Sheriff's Patrol (Overall at 29.3% of Budget)

- As previously reported, the ISP Dedicated Officer Costs (#59100) is ahead of budget due to the County invoicing cycle.

Capital Projects (Overall at 1.2% of Budget)

- As previously reported, Audio / Visual upgrades (#62600) are complete but over budget by $1,678. This overage will be reflected in a budget amendment.

Hospitality Tax and Accommodations Tax:

- Hospitality Tax eligible program spending is at 4.3% of budget. The only thing unusual to point out would be the Holiday Decorations (#65012) from back in August which is our contribution to the Holiday Festival of Lights.

- Hospitality Tax eligible capital spending totals $268,721, or 7.3% of budget. September includes $237,011 for Arts & Community Center Construction (#65520), not over budget yet, but that line item is beginning to see some costs. As previously reported, Hillman Lots Improvements (#42010) is ahead of budget due to our demolition costs.

- Lastly, ATAX revenue from the State (#42010) came in this past quarter and is running a little over what was expected.

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	$0										$185,278	$175,000	105.9%
40012	Insurance Tax Program (ITP)	$0	$11,662	$0										$11,662	$825,000	1.4%
40015	**Building Permit Fees**	$42,924	$39,042	$90,006										$171,973	$18,000	955.4%
40020	**Business Licenses**	$22,169	$21,582	$47,162										$90,913	$480,000	18.9%
40025	**Donations/Contributions**			$100										$100	$12,000	
40026	James Island Arts Council	$0	$0	$0										$0	$0	0.0%
40027	Art and Community Center	$0	$450	$1,767										$2,217	$8,000	27.7%
40030	Children's Commission	$0	$0	$0										$0	$0	0.0%
40034	Helping Hands	$0	$0	$0										$0	$0	0.0%
40036	History Commission	$0	$0	$0										$0	$0	0.0%
40038	Pinckney Park	$0	$0	$0										$0	$0	0.0%
40040	Town Hall	$0	$0	$0										$0	$0	0.0%
40050	**Facility Rental Fees**	$2,050	$550	$2,500										$5,100	$13,000	39.2%
40060	**Filing Fees**	$0	$0	$0										$0	$0	0.0%
40070	**Franchise Fees**	$484	$26,633	$0										$27,117	$325,000	8.3%
40080	**Interest Income**	$23,870	$25,081	$24,768										$73,719	$250,000	29.5%
40090	**LOP - Alcohol Liceneses**	$6,000	$0	$0										$6,000	$6,000	100.0%
40100	**Local Assessment Fees**	$0	$2,508	$0										$2,508	$9,000	27.9%
40110	**Local Option Sales Tax**															
40112	LOST - Property Tax Credit Fund	$130,184	$270,780	$0										$400,964	$1,420,000	28.2%
40114	LOST - Municipal Fund	$57,881	$120,470	$0										$178,352	$660,000	27.0%
40120	**Miscellaneous Income**	$192	$60	$30										$282	$2,000	14.1%
40200	**Planning & Zoning Fees**															
40202	Accessory Structure	$0	$0	$0										$0	$60	0.0%
40204	BNB Permit	$0	$25	$25										$50	$240	20.8%
40206	Board of Zoning Appeals	$250	$0	$0										$250	$1,800	13.9%
40208	Clearing & Grubbing	$0	$0	$0										$0	$30	0.0%
40209	Commercial Zoning Permit	$100	$300	$450										$850	$2,400	35.4%
40210	Demolition	$0	$0	$0										$0	$120	0.0%
40212	Exempt Plat	$0	$50	$0										$50	$30	166.7%
40214	Home Occupation	$100	$175	$125										$400	$1,200	33.3%
40216	Residential Zoning Permit	$2,400	$1,050	$3,125										$6,575	$24,000	27.4%
40218	Rezoning Application	$0	$150	$0										$150	$240	62.5%
40220	Sign Permits	$0	$50	$190										$240	$240	100.0%
40222	Site Plan Review	$0	$0	$0										$0	$30	0.0%
40224	Special Events	$0	$25	$0										$25	$30	83.3%
40226	Temporary (Firework/Tree Stand)	$50	$100	$0										$150	$600	25.0%
40228	Tree Permits	$400	$475	$350										$1,225	$3,600	34.0%
40230	Subdivision Application	$340	$0	$0										$340	$380	89.5%
40250	**Stormwater Fee Reimbursment from County SW Fund**	$0	$21,210	$0										$21,210	$246,000	8.6%
40300	**State Aid to Subdivisions (LGF)**	$0	$0	$82,760										$82,760	$330,762	25.0%
40310	**Telecommunications Tax Program (TTP)**	$0	$0	$0										$0	$10,000	0.0%
40315	**Town Market Vendor Payments**	$0	$0	$605										$605	$9,800	6.2%
40320	**Homestead Exemption**	$0	$42,937	$0										$42,937	$46,000	93.3%
40500	**Grants**															
40530	SC Legislative Requests	$0	$0	$0										$0	$635,000	0.0%
41000	**Transfers In**															
41010	State ATAX Allowance (25,000)	$0	$0	$0										$0	$25,000	0.0%
41015	State ATAX Additional %	$0	$0	$0										$0	$2,500	0.0%
41020	Transfer from HTAX for Public Safety of Tour Areas	$0	$0	$0										$0	$150,000	0.0%
41025	Transfer from State ATAX for New JIACC Construc.	$0	$0	$0										$0	$0	0.0%
41030	Transfer from County ATAX for New JIACC Const	$0	$0	$0										$0	$0	0.0%
	REVENUE TOTAL:	$289,395	$770,643	$253,964	$0	$0	$0	$0	$0	$0	$0	$0	$0	$1,314,002	$5,693,062	23.1%

Town of James Island Monthly Budget Report

Fiscal Year 2026 - Ending June 2027

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51000	**ADMINISTRATION**															
51001	**Salaries**	$58,707	$58,683	$58,524										$175,914	$900,000	19.5%
51005	**Benefits - Staff**	$24,556	$24,550	$24,506										$73,612	$362,272	20.3%
51010	**Advertising**	$0	$0	$0										$0	$3,000	0.0%
51012	**Audit**	$0	$0	$0										$0	$16,000	0.0%
51015	**Banking**															
51016	Bank Charges	$130	$17	$0										$146	$1,100	13.3%
51017	Bank Charges - Credit Card	$1,001	$0	$0										$1,001	$0	0.0%
51020	**Codification**	$878	$1,456	$0										$2,334	$2,500	93.4%
51025	**Copier**	$366	$273	$273										$912	$4,500	20.3%
51030	**Dues, Memberships, and Subcriptions**	$22	$140	$22										$184	$2,500	7.4%
51035	**MASC Membership**	$0	$0	$0										$0	$5,400	0.0%
51037	**Business License Contract Fees**	$0	$1,952	$0										$1,952	$500	390.4%
51038	**Building Permit Contract Fees**	$29,160	$34,632	$0										$63,792	$0	0.0%
51040	**Elections**	$0	$0	$0										$0	$0	0.0%
51050	**Employees**															
51051	Employee Appreciation	$145	$114	$0										$259	$5,000	5.2%
51052	Employee Screening	$0	$0	$0										$0	$150	0.0%
51053	Employee Training and Travel	$0	$275	$275										$550	$5,500	10.0%
51055	Uniforms	$623	$232	$0										$855	$3,000	28.5%
51060	**Equipment/Software/Maintenance**	$0	$102	$200										$302	$5,000	6.0%
51070	**Grant Writing Services**	$0	$0	$0										$0	$0	0.0%
51080	**Information Services**	$19,805	$9,168	$4,545										$33,518	$140,000	23.9%
51090	**Insurance**	$0	$0	$1,925										$1,925	$105,000	1.8%
51110	**Legal Services**	$17,373	$32,775	$19,024										$69,172	$300,000	23.1%
51115	**Legal Settlement**	$0	$0	$0										$0	$0	0.0%
51120	**Miscellaneous**	$0	$0	$86										$86	$500	17.1%
51130	**Mileage Reimbursement**	$0	$0	$0										$0	$600	0.0%
51150	**Postage**	$200	$212	$0										$412	$15,000	2.7%
51160	**Professional Services**	$0	$3,000	$0										$3,000	$12,000	25.0%
51200	**Supplies**	$838	$1,106	$657										$2,601	$12,000	21.7%
	DEPARTMENT TOTAL:	$153,804	$168,686	$110,036	$0	$0	$0	$0	$0	$0	$0	$0	$0	$432,526	$1,901,522	22.7%

52000	**ELECTED OFFICIALS**															
52001	**Salaries**	$6,692	$6,692	$6,692										$20,077	$87,000	23.1%
52005	**Benefits - Elected Officials**	$6,760	$6,760	$6,760										$20,281	$100,100	20.3%
52030	**Council Expenses**	$133	$80	$87										$300	$5,000	6.0%
52040	**Mayor Expense**	$0	$0	$0										$0	$2,000	0.0%
52053	**Training**	$0	$0	$0										$0	$3,000	0.0%
	DEPARTMENT TOTAL:	$13,586	$13,532	$13,539	$0	$0	$0	$0	$0	$0	$0	$0	$0	$40,657	$197,100	20.6%

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										$0	$800	0.0%
53060	Equipment / Software PW (non-cap)	$2,173	$0	$0										$2,173	$4,000	54.3%
53070	Groundskeeping	$1,968	$6,888	$1,962										$10,818	$80,000	13.5%
53130	Mileage Reimbursement (PW)	$0	$0	$0										$0	$0	0.0%
53160	Professional Services PW	$0	$578	$0										$578	$10,000	5.8%
53162	Engineering Services	$0	$1,650	$1,485										$3,135	$20,000	15.7%
53170	Projects PW (non-cap)	$0	$0	$0										$0	$25,000	0.0%
53175	Stormwater Expenses (sent to County for Reimbursement)	$0	$12,535	$660										$13,195	$246,000	5.4%
53176	County Stormwater Fee Payments	$0	$0	$0										$0	$800	0.0%
53180	Public Outreach	$150	$0	$0										$150	$300	50.0%
53190	Signage	$826	$3,773	$74										$4,673	$9,000	51.9%
53200	Supplies PW	$86	$1,431	$0										$1,517	$4,500	33.7%
	DEPARTMENT TOTAL:	$5,203	$26,855	$4,181	$0	$0	$0	$0	$0	$0	$0	$0	$0	$36,239	$400,400	9.1%
54000	**CODE ENFORCEMENT (ZONING/LIVABILITY)**															
54010	Animal Issues	$0	$0	$0										$0	$2,000	0.0%
54015	Crime Watch Materials	$0	$0	$0										$0	$1,000	0.0%
54030	Dues, Memberships, and Subscriptions (CE)	$0	$0	$0										$0	$200	0.0%
54053	Employee Training (CE)	$0	$0	$0										$0	$1,000	0.0%
54060	Equipment / Software (CE)	$0	$0	$0										$0	$500	0.0%
54065	Inoperable Vehicle Towing	$0	$0	$0										$0	$1,500	0.0%
54070	Overgrown Lot Clearing / Debris	$0	$0	$0										$0	$15,000	0.0%
54075	Debris Removal Leins	$0	$0	$0										$0	$5,000	0.0%
54160	Professional Services (CE)	$0	$0	$0										$0	$2,000	0.0%
54190	Signage - Wayfinding	$0	$0	$50										$50	$2,000	2.5%
54200	Supplies (CE)	$0	$0	$0										$0	$500	0.0%
54300	Unsafe Buildings Demolition	$0	$0	$0										$0	$0	0.0%
	DEPARTMENT TOTAL:	$0	$0	$50	$0	$0	$0	$0	$0	$0	$0	$0	$0	$50	$30,700	0.2%
55000	**PLANNING, ZONING, PERMITTING**															
55010	Advertising	$0	$0	$0										$0	$1,000	0.0%
55020	Arborist Reports	$600	$2,100	$2,800										$5,500	$10,000	55.0%
55030	Dues, Memberships, and Subscriptions (PZP)	$0	$0	$0										$0	$1,000	0.0%
55060	Equipment / Software (PZP)	$0	$399	$199										$598	$2,200	27.2%
55150	Postage (PZP)	$0	$0	$0										$0	$400	0.0%
55160	Professional Services (PZP)	$0	$5,280	$4,950										$10,230	$30,000	34.1%
55180	Public Outreach (PZP)	$0	$0	$0										$0	$2,000	0.0%
55200	Supplies (PZP)	$0	$174	$0										$174	$200	87.1%
55400	Planning Commission	$50	$0	$0										$50	$4,000	1.3%
55500	Board of Zoning Appeals	$20	$0	$0										$20	$3,000	0.7%
	DEPARTMENT TOTAL:	$670	$7,953	$7,949	$0	$0	$0	$0	$0	$0	$0	$0	$0	$16,572	$53,800	30.8%

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56000	**EMERGENCY SERVICES / CERT**															
56053	**Employee Training and Travel**	$0	$0	$0										$0	$1,500	0.0%
56060	**Equipment / Software (ESC)**	$0	$0	$0										$0	$500	0.0%
56062	**Radio Contract**	$0	$924	$0										$924	$4,500	20.5%
56065	**Mobile Devices**	$203	$203	$203										$608	$2,700	22.5%
56070	**Generator Maintenance**	$0	$0	$0										$0	$2,500	0.0%
56180	**Public Outreach (ESC)**	$0	$0	$0										$0	$500	0.0%
56200	**Supplies (ESC)**	$29	$0	$0										$29	$8,500	0.3%
56220	PPE	$135	$0	$0										$135	$3,500	3.8%
56240	Response Supply Kits	$0	$0	$0										$0	$1,200	0.0%
56300	**MISC - Emergency Management**	$0	$0	$0										$0	$500	0.0%
56310	Meals	$0	$0	$0										$0	$500	0.0%
56320	Accommodations	$0	$0	$0										$0	$1,000	0.0%
56330	Fuel/Mileage	$0	$0	$0										$0	$200	0.0%
56350	Other	$0	$0	$0										$0	$0	0.0%
56500	**Emergency Activations**	$0	$0	$0										$0	$30,000	0.0%
56800	**Teen CERT Program**	$0												$0	$0	0.0%
	DEPARTMENT TOTAL:	$367	$1,127	$203	$0	$0	$0	$0	$0	$0	$0	$0	$0	$1,696	$57,600	2.9%
57000	**FACILITIES, PARKS & EQUIPMENT**															
57060	**Equipment, Funitures, Fixtures (non-cap)**	$24	$2,150	$0										$2,174	$3,000	72.5%
57070	**Facilty Rental Deposit Returns**	$500	$400	$725										$1,625	$6,000	27.1%
57080	**Facilities Maintenance**	$887	$1,855	$6,382										$9,123	$40,000	22.8%
57100	**Facility Upgrades / Construction (non-cap)**	$0	$0	$229										$229	$4,000	5.7%
57120	**Fire Safety / First Aid / AED**	$1,080	$0	$0										$1,080	$2,000	54.0%
57150	**Janitorial**	$1,650	$3,300	$1,650										$6,600	$21,500	30.7%
57160	**Rent - Storage Unit**	$191	$191	$241										$623	$1,750	35.6%
57170	**Security Monitoring**	$116	$131	$116										$363	$4,000	9.1%
57180	**Street Lights**	$15,937	$17,406	$0										$33,343	$195,000	17.1%
57190	**Utilities**	$3,908	$3,614	$2,311										$9,832	$40,000	24.6%
57200	**Supplies**	$690	$756	$542										$1,988	$7,000	28.4%
57250	**Vehicle and Equipment Fuel**	$581	$598	$436										$1,615	$4,000	40.4%
57260	**Vehicle and Equipment Maintenance**	$821	$2,347	$54										$3,223	$12,000	26.9%
57300	**NON-HTAX Maintenance**															
57310	Dog Stations	$141	$59	$118										$317	$18,000	1.8%
57320	Brantley Park	$0	$0	$0										$0	$500	0.0%
57330	Dock Street Park	$0	$0	$0										$0	$15,000	0.0%
57340	Hillman Lot	$0	$0	$0										$0	$500	0.0%
57350	Mill Point Park	$0	$14,405	$0										$14,405	$25,000	57.6%
57360	Pinckney Park	$0	$8,868	$0										$8,868	$25,000	35.5%
	DEPARTMENT TOTAL:	$26,525	$56,080	$12,804	$0	$0	$0	$0	$0	$0	$0	$0	$0	$95,408	$424,250	22.5%

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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
58000	**COMMUNITY SERVICES**															
58010	Business Development Council	$0	$0	$0										$0	$500	0.0%
58020	Children's Council	$0	$0	$0										$0	$5,000	0.0%
58030	Community Service Contributions	$125	$0	$0										$125	$50,000	0.3%
58040	Community Tutoring Programs	$0	$0	$0										$0	$0	0.0%
58060	Drainage Council	$0	$0	$0										$0	$500	0.0%
58070	History Commission	$62	$290	$0										$353	$20,000	1.8%
58075	James Island Arts Council	$0	$0	$0										$0	$6,000	0.0%
58080	James Island Pride	$0	$0	$263										$263	$6,000	4.4%
58085	Helping Hands	$0	$125	$614										$739	$2,000	36.9%
58090	Neighborhood Council	$0	$0	$0										$0	$5,000	0.0%
58095	Parks and Gardens	$0	$0	$0										$0	$10,000	0.0%
58100	Repair Care Program	$241	$6,800	$0										$7,041	$40,000	17.6%
58120	Miscellaneous	$0	$0	$0										$0	$0	0.0%
58200	Special / Community Events	$0	$2,070	$540										$2,610	$15,000	17.4%
58210	Tree Council	$81	$140	$0										$221	$15,000	1.5%
58215	Veterans Affairs Council	$0	$0	$0										$0	$500	0.0%
58220	Youth Sports Program with CHS	$0	$0	$0										$0	$12,200	0.0%
	DEPARTMENT TOTAL:	$509	$9,426	$1,417	$0	$0	$0	$0	$0	$0	$0	$0	$0	$11,351	$187,700	6.0%
59000	**ISLAND SHERIFF'S PATROL**															
59001	ISP Salaries	$35,115	$36,410	$58,798										$130,323	$460,000	28.3%
59005	ISP Benefits	$10,154	$10,529	$17,003										$37,686	$130,000	29.0%
59020	ISP Operating Costs (radio, fuel, maint, WL, vehicle use)	$7,330	$1,050	$40										$8,420	$44,000	19.1%
59100	ISP Dedicated Officer	$0	$38,512	$0										$38,512	$100,000	38.5%
	DEPARTMENT TOTAL:	$52,599	$86,501	$75,841	$0	$0	$0	$0	$0	$0	$0	$0	$0	$214,941	734,000	29.3%
60000	**TREE FUND**															
	PRIOR TREE FUND BALANCE													$206	$206	
44000	ESTIMATED FY REVENUE	$568	$0	$0										$568	$2,000	28.4%
														$774	$2,206	
60010	Tree Maintenance and Care	$0	$0	$0										$0	$10,000	0.0%
60020	Tree Planting	$0	$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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62000	**CAPITAL PROJECTS (non HTAX)**															
	ROAD / SIDEWALK INFRASTRUCTURE															
62014	**Dill's Bluff Sidewalk III & IV**	$0	$0	$0										$0	$100,000	0.0%
62030	**Nabors I**	$0	$5,930	$0										$5,930	$0	0.0%
62034	**Greenhill - Honeyhill Drainage/Paving**	$0	$0	$0										$0	$58,800	0.0%
62040	**Traffic Calming Projects**	$2,445	$0	$0										$2,445	$30,000	8.1%
62050	**Other Road / Sidewalk Projects**	$0	$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										$0	$700,000	0.0%
62062	Additional Sewer Connections	$0	$0	$0										$0	$400,000	0.0%
62065	**James Island Creek Sewer Expansion Match**	$0	$0	$0										$0	$230,043	0.0%
62200	**Other Drainage / Sewer Projects**	$0	$0	$0										$0	$10,000	0.0%
62220	Bayfront Drainage Project	$0	$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	0.0%
62600	**Audio / Visual Upgrades**	$0	$11,678	$0										$11,678	$10,000	116.8%
62610	**Public Works Equipment to Capitalize**	$0	$0	$0										$0	$5,000	0.0%
62620	**Vehicle Purchase**	$0	$0	$0										$0	$5,000	0.0%
62650	**Town Hall**	$0	$0	$0										$0	$10,000	0.0%
62670	Phone System	$0	$0	$0										$0	$30,000	0.0%
62700	**Parks and Other**															
62710	Brantley (non-HTAX eligible)	$0	$0	$0										$0	$0	0.0%
62720	Dock Street (non-HTAX eligible)	$0	$0	$0										$0	$25,000	0.0%
62730	Mill Point (non-HTAX eligible)	$0	$0	$0										$0	$25,000	0.0%
62740	Pinckney (non-HTAX eligible)	$0	$0	$0										$0	$10,000	0.0%
62750	Grace Triangle (non-HTAX eligible)	$0	$0	$0										$0	$5,000	0.0%
62800	**Land Acquisition (non-HTAX eligible)**	$0	$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	$75,342										$265,263	$800,000	33.2%
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										$0	$1,000	0.0%
65005	Community Events	$365	$840	$294										$1,498	$27,000	5.5%
65007	Guide to Historic JI	$0	$0	$0										$0	$1,000	0.0%
65012	Holiday Decorations	$0	$2,000	$0										$2,000	$3,000	66.7%
65015	Promotional Grants	$0	$0	$0										$0	$1,000	0.0%
65016	Rethink Folly Road-Staff time	$0	$0	$0										$0	$500	0.0%
65020	Town Market	$546	$1,876	$3,000										$5,422	$25,000	21.7%
65030	JIACC Operations	$0												$0	$0	0.0%
65300	Public Safety of Tourism Areas (25% of ISP transfer to GF)	$0	$0	$0										$0	$150,000	0.0%
	TOTAL OPERATING:	$911	$4,716	$3,294	$0	$0	$0	$0	$0	$0	$0	$0	$0	$8,921	$208,500	4.3%
65500	**HTAX ELIGIBLE CAPITAL PROJECTS**															
65510	Folly Road Beautification	$0	$0	$0										$0	$10,000	0.0%
65515	Rethink Folly Phase I	$0	$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	$680	$237,011										$237,691	$2,350,000	10.1%
65529	Brantley Park Improvements	$0												$0	$0	0.0%
65530	Dock Street Improvements	$0	$0	$318										$318	$125,000	0.3%
65540	Hillman Lots Improvements	$225	$28,700	$0										$28,925	$85,000	34.0%
65550	Mill Point Improvements	$0	$0	$1,788										$1,788	$125,000	1.4%
65560	Pinckney Park Improvements	$0	$0	$0										$0	$0	0.0%
65570	Grace Traingle Park Improvements	$0	$0	$0										$0	$50,000	0.0%
65700	Land Acquisition for HTAX uses															
65705	Mill Point Park Acquisition	$0	$0	$0										$0	$661,176	0.0%
65710	Grace Triangle Park Acquisition	$0	$0	$0										$0	$0	0.0%
65715	Other HTAX Land Acquisition	$0	$0	$0										$0	$0	0.0%
65850	Other Park Projects (HTAX share)	$0	$0	$0										$0	$0	0.0%
65860	Other Tourism Related Projects	$0	$0	$0										$0	$5,000	0.0%
	TOTAL ELIGIBLE CAPITAL PROJECTS:	$225	$29,380	$239,116	$0	$0	$0	$0	$0	$0	$0	$0	$0	$268,721	$3,661,176	7.3%

	HTAX ENDING ESTIMATE															
	Balance from above													$3,385,333	$3,385,333	
	Revenue	$71,139	$118,782	$75,342										$265,263	$800,000	
	TOTAL AVAILABLE THIS FY:													$3,650,596	$4,185,333	
	Operating Budget	$911	$4,716	$3,294										$8,921	$208,500	
	Projects Budget	$225	$29,380	$239,116										$268,721	$3,661,176	
	TOTAL BUDGETED COSTS THIS FY:													$277,642	$3,869,676	
	ESTIMATED ENDING FY BALANCE:													$3,372,954	$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	$0										$29,056	$67,500	43.0%
42020	ATAX Revnue - County	$0	$191	$0										$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										$0	$57,468	0.0%
68050	Advertising and Promotion (30%)	$150	$150	$150										$450	$26,524	1.7%
	Transfer to GF	$0										$27500		$0	$27,500	0.0%
	TOTAL OPERATING:	$150	$150	$150	$0	$0	$0	$0	$0	$0	$0	$0	$0	$450	$111,492	0.4%

Ending Balance: $4,420