August 2026 Finance Report

This monthly budget report is for the first month (July) of the 2026-2027 Fiscal Year and represents 8.33% of our 12-month cycle.

There are just a few areas I've highlighted, but I stand ready to explain anything on which you might have a question.

Revenues:

Please note that Building Permit Fees (#40015) will be an evolving number through the year as we analyze the impact of taking the process in-house. For July, our revenue was $42,924 and our expense of Building Permit Contract Fees (#51038) was $29,160.

Alcohol Licenses (#40090) are 100% paid.

Subdivision Applications (#40230) are nearly at the budgeted revenue amount.

Overall, revenues are at 5.1%.

Expenses:

Administration (overall at 8.1% of budget)

- As noted above Building Permit Contract Fees (#51038) will need to be amended at some point as the impact of in-house permitting becomes clearer.
- Related to the Building Permit Contract Fees is an expense for Bank Charges Credit Card (#51017) to set-up our system so that customer can pay for their permits online. That item will need to be amended.

Elected Officials (overall at 6.9% of budget)

- Nothing unusual.

Public Works (overall at 1.3%)

- The only item I would point out is under Equipment / Software (#53060) a desktop computer was replaced with a laptop for Melissa to allow her more mobility.

Code Enforcement (at 0% of budget)

- Nothing unusual.

Planning, Zoning, & Permitting (over budget by 1.2%)

- Nothing unusual.

Emergency Services / CERT (at 0.6% of budget)

- Nothing unusual.

Facilities, Parks, & Equipment (at 6.6% of budget)

- Fire Safety / First Aid / AED (#57120) is already at 54% of due to the annual fire extinguisher inspections. This item may eventually need to be increased due to additional facilities.

Community Services (at 0.3% of budget)

- Nothing unusual.

Island Sheriff's Patrol (at 7.2% of budget)

- Nothing unusual really. Some of the billing doesn't arrive on a timely basis from the County and that causes our payments to be in multiple fiscal years.

Capital Projects - General Fund (at 0.1% of budget)

- Nothing unusual.

In Hospitality Tax, Accommodations Tax, Tree Fund (not part of our General Fund Budget), nothing unusual.

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												$0	**$175,000**	0.0%
40012	Insurance Tax Program (ITP)	$0												$0	**$825,000**	0.0%
40015	**Building Permit Fees**	$42,924												$42,924	**$18,000**	238.5%
40020	**Business Licenses**	$22,169												$22,169	**$480,000**	4.6%
40025	**Donations/Contributions**													$0	**$12,000**	
40026	James Island Arts Council	$0													**$0**	0.0%
40027	Art and Community Center	$0													**$8,000**	0.0%
40030	Children's Commission	$0													**$0**	0.0%
40034	Helping Hands	$0													**$0**	0.0%
40036	History Commission	$0													**$0**	0.0%
40038	Pinckney Park	$0													**$0**	0.0%
40040	Town Hall	$0													**$0**	0.0%
40050	**Facility Rental Fees**	$2,050												$2,050	**$13,000**	15.8%
40060	**Filing Fees**	$0												$0	**$0**	0.0%
40070	**Franchise Fees**	$484												$484	**$325,000**	0.1%
40080	**Interest Income**	$23,870												$23,870	**$250,000**	9.5%
40090	**LOP - Alcohol Liceneses**	$6,000												$6,000	**$6,000**	100.0%
40100	**Local Assessment Fees**	$0												$0	**$9,000**	0.0%
40110	**Local Option Sales Tax**															
40112	LOST - Property Tax Credit Fund	$130,184												$130,184	**$1,420,000**	9.2%
40114	LOST - Municipal Fund	$57,881												$57,881	**$660,000**	8.8%
40120	**Miscellaneous Income**	$192												$192	**$2,000**	9.6%
40200	**Planning & Zoning Fees**															
40202	Accessory Structure	$0												$0	**$60**	0.0%
40204	BNB Permit	$0												$0	**$240**	0.0%
40206	Board of Zoning Appeals	$250												$250	**$1,800**	13.9%
40208	Clearing & Grubbing	$0												$0	**$30**	0.0%
40209	Commercial Zoning Permit	$100												$100	**$2,400**	4.2%
40210	Demolition	$0												$0	**$120**	0.0%
40212	Exempt Plat	$0												$0	**$30**	0.0%
40214	Home Occupation	$100												$100	**$1,200**	8.3%
40216	Residential Zoning Permit	$2,400												$2,400	**$24,000**	10.0%
40218	Rezoning Application	$0												$0	**$240**	0.0%
40220	Sign Permits	$0												$0	**$240**	0.0%
40222	Site Plan Review	$0												$0	**$30**	0.0%
40224	Special Events	$0												$0	**$30**	0.0%
40226	Temporary (Firework/Tree Stand)	$50												$50	**$600**	8.3%
40228	Tree Permits	$400												$400	**$3,600**	11.1%
40230	Subdivision Application	$340												$340	**$380**	89.5%
40250	**Stormwater Fee Reimbursment from County SW Fund**	$0												$0	**$246,000**	0.0%
40300	**State Aid to Subdivisions (LGF)**	$0												$0	**$330,762**	0.0%
40310	**Telecommunications Tax Program (TTP)**	$0												$0	**$10,000**	0.0%
40315	**Town Market Vendor Payments**	$0												$0	**$9,800**	0.0%
40320	**Homestead Exemption**	$0												$0	**$46,000**	0.0%
40500	**Grants**															
40530	SC Legislative Requests	$0													**$635,000**	0.0%
41000	**Transfers In**															
41010	State ATAX Allowance (25,000)	$0												$0	**$25,000**	0.0%
41015	State ATAX Additional %	$0												$0	**$2,500**	0.0%
41020	Transfer from HTAX for Public Safety of Tour Areas	$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	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$289,395	**$5,693,062**	**5.1%**

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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51000	**ADMINISTRATION**															
51001	**Salaries**	$58,707												$58,707	**$900,000**	6.5%
51005	**Benefits - Staff**	$24,556												$24,556	**$362,272**	6.8%
51010	**Advertising**	$0												$0	**$3,000**	0.0%
51012	**Audit**	$0												$0	**$16,000**	0.0%
51015	**Banking**															
51016	Bank Charges	$130												$130	**$1,100**	11.8%
51017	Bank Charges - Credit Card	$1,001												$1,001	**$0**	0.0%
51020	**Codification**	$878												$878	**$2,500**	35.1%
51025	**Copier**	$366												$366	**$4,500**	8.1%
51030	**Dues, Memberships, and Subcriptions**	$22												$22	**$2,500**	0.9%
51035	**MASC Membership**	$0												$0	**$5,400**	0.0%
51037	**Business License Contract Fees**	$0												$0	**$500**	0.0%
51038	**Building Permit Contract Fees**	$29,160												$29,160	**$0**	0.0%
51040	**Elections**	$0												$0	**$0**	0.0%
51050	**Employees**															
51051	Employee Appreciation	$145												$145	**$5,000**	2.9%
51052	Employee Screening	$0												$0	**$150**	0.0%
51053	Employee Training and Travel	$0												$0	**$5,500**	0.0%
51055	Uniforms	$623												$623	**$3,000**	20.8%
51060	**Equipment/Software/Maintenance**	$0												$0	**$5,000**	0.0%
51070	**Grant Writing Services**	$0												$0	**$0**	0.0%
51080	**Information Services**	$19,805												$19,805	**$140,000**	14.1%
51090	**Insurance**	$0												$0	**$105,000**	0.0%
51110	**Legal Services**	$17,373												$17,373	**$300,000**	5.8%
51115	**Legal Settlement**	$0												$0	**$0**	0.0%
51120	**Miscellaneous**	$0												$0	**$500**	0.0%
51130	**Mileage Reimbursement**	$0												$0	**$600**	0.0%
51150	**Postage**	$200												$200	**$15,000**	1.3%
51160	**Professional Services**	$0												$0	**$12,000**	0.0%
51200	**Supplies**	$838												$838	**$12,000**	7.0%
	DEPARTMENT TOTAL:	$153,804	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$153,804	**$1,901,522**	**8.1%**

		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	CURRENT TOTAL	BUDGETED	Percent to Budget
52000	**ELECTED OFFICIALS**															
52001	**Salaries**	$6,692												$6,692	**$87,000**	7.7%
52005	**Benefits - Elected Officials**	$6,760												$6,760	**$100,100**	6.8%
52030	**Council Expenses**	$133												$133	**$5,000**	2.7%
52040	**Mayor Expense**	$0												$0	**$2,000**	0.0%
52053	**Training**	$0												$0	**$3,000**	0.0%
	DEPARTMENT TOTAL:	$13,586	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$13,586	**$197,100**	**6.9%**

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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53000	**PUBLIC WORKS**															
53030	**Dues, Memberships, and Subscriptions (PW)**	$0												$0	**$800**	0.0%
53060	**Equipment / Software PW (non-cap)**	$2,173												$2,173	**$4,000**	54.3%
53070	**Groundskeeping**	$1,968												$1,968	**$80,000**	2.5%
53130	**Mileage Reimbursement (PW)**	$0												$0	**$0**	0.0%
53160	**Professional Services PW**	$0												$0	**$10,000**	0.0%
53162	Engineering Services	$0												$0	**$20,000**	0.0%
53170	**Projects PW (non-cap)**	$0												$0	**$25,000**	0.0%
53175	Stormwater Expenses (sent to County for Reimbursement)	$0												$0	**$246,000**	0.0%
53176	**County Stormwater Fee Payments**	$0												$0	$800	0.0%
53180	**Public Outreach**	$150												$150	**$300**	50.0%
53190	**Signage**	$826												$826	**$9,000**	9.2%
53200	**Supplies PW**	$86												$86	**$4,500**	1.9%
	DEPARTMENT TOTAL:	$5,203	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$5,203	$400,400	**1.3%**
54000	**CODE ENFORCEMENT (ZONING/LIVABILITY)**															
54010	**Animal Issues**	$0												$0	**$2,000**	0.0%
54015	**Crime Watch Materials**	$0												$0	**$1,000**	0.0%
54030	**Dues, Memberships, and Subscriptions (CE)**	$0												$0	**$200**	0.0%
54053	**Employee Training (CE)**	$0												$0	**$1,000**	0.0%
54060	**Equipment / Software (CE)**	$0												$0	**$500**	0.0%
54065	**Inoperable Vehicle Towing**	$0												$0	**$1,500**	0.0%
54070	**Overgrown Lot Clearing / Debris**	$0												$0	**$15,000**	0.0%
54075	**Debris Removal Leins**	$0												$0	**$5,000**	0.0%
57160	**Professional Services (CE)**	$0												$0	**$2,000**	0.0%
57190	**Signage - Wayfinding**	$0												$0	**$2,000**	0.0%
54200	**Supplies (CE)**	$0												$0	**$500**	0.0%
54300	**Unsafe Buildings Demolition**	$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	**$1,000**	0.0%
55020	**Arborist Reports**	$600												$600	**$10,000**	6.0%
55030	**Dues, Memberships, and Subscriptions (PZP)**	$0												$0	**$1,000**	0.0%
55060	**Equipment / Software (PZP)**	$0												$0	**$2,200**	0.0%
55150	**Postage (PZP)**	$0												$0	**$400**	0.0%
55160	**Professional Services (PZP)**	$0												$0	**$30,000**	0.0%
55180	**Public Outreach (PZP)**	$0												$0	**$2,000**	0.0%
55200	**Supplies (PZP)**	$0												$0	**$200**	0.0%
55400	**Planning Commission**	$50												$50	**$4,000**	1.3%
55500	**Board of Zoning Appeals**	$20												$20	**$3,000**	0.7%
	DEPARTMENT TOTAL:	$670	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$670	$53,800	**1.2%**

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56000	**EMERGENCY SERVICES / CERT**															
56053	**Employee Training and Travel**	$0												$0	**$1,500**	0.0%
56060	**Equipment / Software (ESC)**	$0												$0	**$500**	0.0%
56062	**Radio Contract**	$0												$0	**$4,500**	0.0%
56065	**Mobile Devices**	$203												$203	**$2,700**	7.5%
56070	**Generator Maintenance**	$0												$0	**$2,500**	0.0%
56180	**Public Outreach (ESC)**	$0												$0	**$500**	0.0%
56200	**Supplies (ESC)**	$29												$29	**$8,500**	0.3%
56220	PPE	$135												$135	**$3,500**	3.8%
56240	Response Supply Kits	$0												$0	**$1,200**	0.0%
56300	**MISC - Emergency Management**	$0												$0	**$500**	0.0%
55150	Meals	$0												$0	**$500**	0.0%
55160	Accommodations	$0												$0	**$1,000**	0.0%
55180	Fuel/Mileage	$0												$0	**$200**	0.0%
55200	Other	$0												$0	**$0**	0.0%
56500	**Emergency Activations**	$0												$0	**$30,000**	0.0%
56800	**Teen CERT Program**	$0												$0	**$0**	0.0%
	DEPARTMENT TOTAL:	$367	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$367	**$57,600**	**0.6%**
57000	**FACILITIES, PARKS & EQUIPMENT**															
57060	**Equipment, Funitures, Fixtures (non-cap)**	$24												$24	**$3,000**	0.8%
57070	**Facilty Rental Deposit Returns**	$500												$500	**$6,000**	8.3%
57080	**Facilities Maintenance**	$2,482												$2,482	**$40,000**	6.2%
57100	**Facility Upgrades / Construction (non-cap)**	$0												$0	**$4,000**	0.0%
57120	**Fire Safety / First Aid / AED**	$1,080												$1,080	**$2,000**	54.0%
57150	**Janitorial**	$1,650												$1,650	**$21,500**	7.7%
57160	**Rent - Storage Unit**	$191												$191	**$1,750**	10.9%
57170	**Security Monitoring**	$116												$116	**$4,000**	2.9%
57180	**Street Lights**	$15,937												$15,937	**$195,000**	8.2%
57190	**Utilities**	$3,908												$3,908	**$40,000**	9.8%
57200	**Supplies**	$690												$690	**$7,000**	9.9%
57250	**Vehicle and Equipment Fuel**	$581												$581	**$4,000**	14.5%
57260	**Vehicle and Equipment Maintenance**	$821												$821	**$12,000**	6.8%
57300	**NON-HTAX Maintenance**															
57310	Dog Stations	$141												$141	**$18,000**	0.8%
57320	Brantley Park	$0												$0	**$500**	0.0%
57330	Dock Street Park	$0												$0	**$15,000**	0.0%
57340	Hillman Lot	$0												$0	**$500**	0.0%
57350	Mill Point Park	$0												$0	**$25,000**	0.0%
57360	Pinckney Park	$0												$0	**$25,000**	0.0%
	DEPARTMENT TOTAL:	$28,121	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$28,121	**$424,250**	**6.6%**

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58000 COMMUNITY SERVICES

		1st Quarter			2nd Quarter			3rd Quarter			4th Quarter					
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58010	Business Development Council	$0												$0	$500	0.0%
58020	Children's Council	$0												$0	$5,000	0.0%
58030	Community Service Contributions	$125												$125	$50,000	0.3%
58040	Community Tutoring Programs	$0												$0	$0	0.0%
58060	Drainage Council	$0												$0	$500	0.0%
58070	History Commission	$62												$62	$20,000	0.3%
58075	James Island Arts Council	$0												$0	$6,000	0.0%
58080	James Island Pride	$0												$0	$6,000	0.0%
58085	Helping Hands	$0												$0	$2,000	0.0%
58090	Neighborhood Council	$0												$0	$5,000	0.0%
58095	Parks and Gardens	$0												$0	$10,000	0.0%
58100	Repair Care Program	$241												$241	$40,000	0.6%
58120	Miscellaneous	$0												$0	$0	0.0%
58200	Special / Community Events	$0												$0	$15,000	0.0%
58210	Tree Council	$81												$81	$15,000	0.5%
58215	Veterans Affairs Council	$0												$0	$500	0.0%
58220	Youth Sports Program with CHS	$0												$0	$12,200	0.0%
	DEPARTMENT TOTAL:	$509	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$509	$187,700	0.3%

59000 ISLAND SHERIFF'S PATROL

		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	CURRENT TOTAL	BUDGETED	Percent to Budget
59001	ISP Salaries	$35,115												$35,115	$460,000	7.6%
59005	ISP Benefits	$10,154												$10,154	$130,000	7.8%
59020	ISP Operating Costs (radio, fuel, maint, WL, vehicle use)	$7,330												$7,330	$44,000	16.7%
59100	ISP Dedicated Officer	$0												$0	$100,000	0.0%
	DEPARTMENT TOTAL:	$52,599	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$52,599	734,000	7.2%

60000 TREE FUND

		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	CURRENT TOTAL	BUDGETED	Percent to Budget
	PRIOR TREE FUND BALANCE													$206	$206	
44000	ESTIMATED FY REVENUE	$568												$568	$2,000	28.4%
														$774	$2,206	
60010	Tree Maintenance and Care	$0												$0	$10,000	0.0%
60020	Tree Planting	$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)

		1st Quarter			2nd Quarter			3rd Quarter			4th Quarter					
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	ROAD / SIDEWALK INFRASTRUCTURE															
62014	Dill's Bluff Sidewalk III & IV	$0												$0	$100,000	0.0%
62030	Nabors I	$0												$0	$0	0.0%
62034	Greenhill - Honeyhill Drainage/Paving	$0												$0	$58,800	0.0%
62040	Traffic Calming Projects	$2,445												$2,445	$30,000	8.1%
62050	Other Road / Sidewalk Projects	$0												$0	$5,000	0.0%
	TOTAL Road / Sidewalk Infrastructure	$2,445	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$2,445	$193,800	1.3%
	DRAINAGE / SEWER PROJECTS															
62060	RIA Sewer Project (connections)	$0												$0	$700,000	0.0%
62062	Additional Sewer Connections	$0												$0	$400,000	0.0%
62065	James Island Creek Sewer Expansion Match	$0												$0	$230,043	0.0%
62200	Other Drainage / Sewer Projects	$0												$0	$10,000	0.0%
62220	Bayfront Drainage Project	$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%
62600	Audio / Visual Upgrades	$0												$0	$10,000	0.0%
62610	Public Works Equipment to Capitalize	$0												$0	$5,000	0.0%
62620	Vehicle Purchase	$0												$0	$5,000	0.0%
62650	Town Hall	$0												$0	$10,000	0.0%
65670	Phone System	$0												$0	$30,000	0.0%
62700	Parks and Other															
62710	Brantley (non-HTAX eligible)	$0												$0	$0	0.0%
62720	Dock Street (non-HTAX eligible)	$0												$0	$25,000	0.0%
62730	Mill Point (non-HTAX eligible)	$0												$0	$25,000	0.0%
62740	Pinckney (non-HTAX eligible)	$0												$0	$10,000	0.0%
62750	Grace Triangle (non-HTAX eligible)	$0												$0	$5,000	0.0%
62800	Land Acquisition (non-HTAX eligible)	$0												$0	$0	0.0%
	TOTAL Other Capital Projects	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$125,000	0.0%
	TOTAL ALL CAPITAL PROJECTS	$2,445	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$2,445	$1,688,843	0.1%

Town of James Island Monthly Budget Report

Fiscal Year 2026 - Ending June 2027

HOSPITALITY TAX (HTAX)

		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
	HTAX BALANCE FROM PRIOR YEAR													$3,385,333	$3,385,333	
43000	HTAX Revenue	$71,139												$71,139	$800,000	8.9%

65000 HTAX OPERATING FUND (non-cap)

		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	CURRENT TOTAL	BUDGETED	Percent to Budget
65002	Brantly Park Operating	$0												$0	$0	0.0%
65003	Camp and Folly Roads Landscaping Maintenance	$0												$0	$1,000	0.0%
65005	Community Events	$365												$365	$27,000	1.4%
65007	Guide to Historic JI	$0												$0	$1,000	0.0%
65012	Holiday Decorations	$0												$0	$3,000	0.0%
65015	Promotional Grants	$0												$0	$1,000	0.0%
65016	Rethink Folly Road-Staff time	$0												$0	$500	0.0%
65020	Town Market	$546												$546	$25,000	2.2%
65030	JIACC Operations	$0												$0	$0	0.0%
65300	Public Safety of Tourism Areas (25% of ISP transfer to GF)	$0												$0	$150,000	0.0%
	TOTAL OPERATING:	$911	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$911	$208,500	0.4%

65500 HTAX ELIGIBLE CAPITAL PROJECTS

		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	CURRENT TOTAL	BUDGETED	Percent to Budget
65510	Folly Road Beautification	$0												$0	$10,000	0.0%
65515	Rethink Folly Phase I	$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												$0	$2,350,000	0.0%
65529	Brantley Park Improvements	$0												$0	$0	0.0%
65530	Dock Street Improvements	$0												$0	$125,000	0.0%
65540	Hillman Lots Improvements	$225												$225	$85,000	0.3%
65550	Mill Point Improvements	$0												$0	$125,000	0.0%
65560	Pinckney Park Improvements	$0												$0	$0	0.0%
65570	Grace Traingle Park Improvements	$0												$0	$50,000	0.0%
65700	Land Acquisition for HTAX uses															
65705	Mill Point Park Acquisition	$0												$0	$661,176	0.0%
65710	Grace Triangle Park Acquisition	$0												$0	$0	0.0%
65715	Other HTAX Land Acquisition	$0												$0	$0	0.0%
65850	Other Park Projects (HTAX share)	$0												$0	$0	0.0%
65860	Other Tourism Related Projects	$0												$0	$5,000	0.0%
	TOTAL ELIGIBLE CAPITAL PROJECTS:	$225	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$225	$3,661,176	0.0%

HTAX ENDING ESTIMATE

	July	CURRENT TOTAL	BUDGETED
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

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
	ACCOMMODATIONS TAX (ATAX)															
	ATAX Balance from prior year													$40,912	$40,912	
42010	ATAX Revenue - State	$0												$0	$67,500	0.0%
42020	ATAX Revnue - County	$0												$0	$7,500	0.0%
	TOTAL REVENUE THIS FY:													$0	$75,000	
	ESTIMATED FUNDS AVAILABLE THIS FY:													$40,912	$115,912	35.3%
68000	**ACCOMMODATIONS TAX**															
68010	Tourism Related Expenditures (65%)	$0												$0	$57,468	0.0%
68050	Advertising and Promotion (30%)	$150												$150	$26,524	0.6%
	Transfer to GF	$0											$27500	$0	$27,500	0.0%
	TOTAL OPERATING:	$150	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$150	$111,492	0.1%

Ending Balance: **$4,420**