November 2026 Finance Report

This monthly budget report covers July through October, the first four months of Fiscal Year 2026–2027 (33.3% or 1/3 of the year).

I did collapse the report some to help make it more readable. The Percent to Budget column highlights the variances discussed below. Please note that October was a 3-paycheck month.

The audit is in process and Gary Bailey has had a few requests, but it has been easy to provide the answers to him. His report will be available at a future Council Meeting.

Revenues

General Fund revenue totaled $1,730,520, or 30.4% of the annual budget. October revenue was $416,518.

- Brokers Tax (#40011) remains at $185,278, or 105.9% of budget.
- Building Permit Fees (#40015) totaled $233,074, or 1,294.9% of budget, including $61,102 in October. This revenue continues to reflect the transition to in-house permitting and this will be adjusted in a future budget amendment.
- Alcohol Licenses (#40090) are complete at $6,000 at the moment.
- Stormwater reimbursements (#40250) received $37,180 and stand at $58,390, or 23.7% of budget.
- State Aid to Subdivisions (#40300) received $82,760 in October, bringing receipts to $165,519, or 50.0% of budget.
- Homestead Exemption (#40320) remains at $42,937, or 93.3% of budget.

Expenses

Administration (Overall at 37.0%)

- Again, please note is was a three-paycheck month, so personnel costs look higher. However, this happens twice a year and our overall budget number is based on the yearly amount, we are still under the 33.3% for the month.
- Codification (#51020) costs are up at about 93.4% of the budget due to recent code changes. This item will likely push a little higher and need to be amended.
- Copier (#51025) costs are elevated at about 65.8% of budget due to repairs. The Mayor and I are working to get a new copier and leases for all of our Town Hall equipment.

- Business License Contract Fees (#51037) are at 390.4% of budget as that is a prior arrangement with a company to collect licenses. That contract has completed, but there may be a few years where they still end up collecting a few licenses for us. This line item will be amended.
- Building Permit Contract Fees (#51038) now total $144,041 against a zero budget. As previously reported, this is due to the permits coming in-house and this will be amended.
- Information Services (#51080) is at $68,775, or 49.1% of budget, after $35,257 in October. This is due to an annual renewal of our GOGov permitting software.

Elected Officials (Overall at 31.1%)

- Again, please note this was a three-paycheck month. We are still within the 33.3% threshold.

Public Works (Overall at 23.4%)

- Equipment / Software (#53060) is running high to budget due to the purchase of the laptop for the PW Manger back in July.
- Professional Services PW (#53160) is a little high (54.4%) due to crosswalk, speed hump, and encroachment work.
- PW Projects (#53170) is a bit over budget (42.9%) due to road maintenance related to vegetation clearing.
- Signage (over at 57.4%) continues to run high as there are many old signs and missing signs that have needed replacement in town.

Code Enforcement (Overall at 41.1%)

- Overgrown Lot Clearing (#54070) increased by $9,600 to 64% of the budget due to work on Ben Watson and Honey Hill road.
- Professional Services (#54160) continues to be over at 119% of the budget and will likely increase from this amount. As it has been necessary to involve SAFEbuilt for some cases involving building permitting as well as some difficult cases. This item will require a future budget amendment.

Planning, Zoning, Permitting (Overall at 48.8%)

- Arborist Reports (#55020) is running a bit high (61%) for the year due to citizens requests for tree removal as we are still in storm season and drought season.
- Professional Services (#55160) is higher (63.3%) as Laura Cabiness reviews numerous projects for the department and we have had a high number of planning and zoning permits due to taking the building permitting in-house.
- Supplies (#55200) is higher due to paper for the plotter which is purchased very infrequently. Note that the line item is 149.8%, but the amount budgeted was only $200.

Emergency Services / CERT (Overall at 3.3%)

- Nothing unusual

Facilities, Parks, and Equipment (Overall at 34.7%)

- Equipment and Fixtures (#57060) is over budget at 82.7%. This is primarily due to purchases of a bench for the Stiles Point dog park and previous months.
- The high amount $35,932 in Street Lights (#57180) is just simply that two bills came in and were paid in October.
- Utilities (#57190) and Vehicle/Equipment Fuel (#57250) line items remain high due to higher costs.
- Mill Point Park Maintenance (#57350) is higher to budget (68.8%) due to repairs addressed in previous reports.

Community Services (Overall at 9.7%)

- History Commission (#58070) has held several unveilings recently and the high cost in October reflects a purchase of a historic marker. Overall the line item is still under budget.
- Helping Hands (#58085) is running higher to budget (53.9%) due to equipment repairs and replacement.

Island Sheriff's Patrol (Overall at 35.9%)

- Nothing unusual.

Capital Projects (Overall at 2.6%)

- Nabors I (#62030) totaled $16,125 against a zero budget, including $10,195 in October. This budget item will require amendment. The project was planned for the 2027-2028 budget, so we will have to pull it back into this year since work is occurring. There are also likely no charges to some other projects like Greenhill Paving and Dills Bluff IV where this can all be addressed in a future amendment.
- The overage in the Audio / Visual Upgrades (#62600) line item was addressed in prior reporting.

Hospitality Tax and Accommodations Tax

- Hospitality Tax capital spending totaled $332,509, or 9.1% of budget. October included $45,013 for Arts & Community Center construction (#65520).
- Other HTAX Land Acquisition (#65715), which has a zero budget. This will need to be amended as this relates to the purchase of the lot right next to Town Hall on Hillman Street that the Council approved to proceed with at the October Council meeting.
- State Accommodations Tax revenue (#42010) remained at $29,056, or 43.0% of budget. Accommodations Tax expenditures totaled $600 through October. The check for the Sea Islands Chamber was recently written and the transfers for the Art and Community Center will still occur by the end of the year.

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			
		July 1/12 or 8.33%	Aug 2/12 or 16.66%	Sept 3/12 or 25%	Oct 4/12 or 33.33%	CURRENT TOTAL	BUDGETED	Percent to Budget
40000	**GENERAL FUND REVENUE**							
40010	**Brokers & Insurance Tax Program**							
40011	Brokers Tax Program (BTP)	$0	$185,278	$0	$0	$185,278	$175,000	105.9%
40012	Insurance Tax Program (ITP)	$0	$11,662	$0	$0	$11,662	$825,000	1.4%
40015	**Building Permit Fees**	$42,924	$39,042	$90,006	$61,102	$233,074	$18,000	1294.9%
40020	**Business Licenses**	$22,169	$21,582	$47,162	$17,838	$108,751	$480,000	22.7%
40025	**Donations/Contributions**			$100	$0	$100	$12,000	
40026	James Island Arts Council	$0	$0	$0	$0	$0	$0	0.0%
40027	Art and Community Center	$0	$450	$1,767	$0	$2,217	$8,000	27.7%
40030	Children's Commission	$0	$0	$0	$0	$0	$0	0.0%
40034	Helping Hands	$0	$0	$0	$0	$0	$0	0.0%
40036	History Commission	$0	$0	$0	$0	$0	$0	0.0%
40038	Pinckney Park	$0	$0	$0	$0	$0	$0	0.0%
40040	Town Hall	$0	$0	$0	$0	$0	$0	0.0%
40050	**Facility Rental Fees**	$2,050	$550	$2,500	$1,600	$6,700	$13,000	51.5%
40060	**Filing Fees**	$0	$0	$0	$0	$0	$0	0.0%
40070	**Franchise Fees**	$484	$26,633	$0	$286	$27,404	$325,000	8.4%
40080	**Interest Income**	$23,870	$25,081	$24,768	$26,381	$100,100	$250,000	40.0%
40090	**LOP - Alcohol Liceneses**	$6,000	$0	$0	$0	$6,000	$6,000	100.0%
40100	**Local Assessment Fees**	$0	$2,508	$0	$0	$2,508	$9,000	27.9%
40110	**Local Option Sales Tax**							
40112	LOST - Property Tax Credit Fund	$130,184	$270,780	$0	$129,036	$530,000	$1,420,000	37.3%
40114	LOST - Municipal Fund	$57,881	$120,470	$0	$57,601	$235,953	$660,000	35.8%
40120	**Miscellaneous Income**	$192	$60	$30	$20	$302	$2,000	15.1%
40200	**Planning & Zoning Fees**							
40202	Accessory Structure	$0	$0	$0	$0	$0	$60	0.0%
40204	BNB Permit	$0	$25	$25	$0	$50	$240	20.8%
40206	Board of Zoning Appeals	$250	$0	$0	$0	$250	$1,800	13.9%
40208	Clearing & Grubbing	$0	$0	$0	$0	$0	$30	0.0%
40209	Commercial Zoning Permit	$100	$300	$450	$100	$950	$2,400	39.6%
40210	Demolition	$0	$0	$0	$0	$0	$120	0.0%
40212	Exempt Plat	$0	$50	$0	$0	$50	$30	166.7%
40214	Home Occupation	$100	$175	$125	$50	$450	$1,200	37.5%
40216	Residential Zoning Permit	$2,400	$1,050	$3,125	$1,300	$7,875	$24,000	32.8%
40218	Rezoning Application	$0	$150	$0	$0	$150	$240	62.5%
40220	Sign Permits	$0	$50	$190	$240	$480	$240	200.0%
40222	Site Plan Review	$0	$0	$0	$0	$0	$30	0.0%
40224	Special Events	$0	$25	$0	$0	$25	$30	83.3%
40226	Temporary (Firework/Tree Stand)	$50	$100	$0	$175	$325	$600	54.2%
40228	Tree Permits	$400	$475	$350	$325	$1,550	$3,600	43.1%
40230	Subdivision Application	$340	$0	$0	$0	$340	$380	89.5%
40250	**Stormwater Fee Reimbursment from County SW Fund**	$0	$21,210	$0	$37,180	$58,390	$246,000	23.7%
40300	**State Aid to Subdivisions (LGF)**	$0	$0	$82,760	$82,760	$165,519	$330,762	50.0%
40310	**Telecommunications Tax Program (TTP)**	$0	$0	$0	$0	$0	$10,000	0.0%
40315	**Town Market Vendor Payments**	$0	$0	$605	$525	$1,130	$9,800	11.5%
40320	**Homestead Exemption**	$0	$42,937	$0	$0	$42,937	$46,000	93.3%
40500	**Grants**							
40530	SC Legislative Requests	$0	$0	$0	$0	$0	$635,000	0.0%
41000	**Transfers In**							
41010	State ATAX Allowance (25,000)	$0	$0	$0	$0	$0	$25,000	0.0%
41015	State ATAX Additional %	$0	$0	$0	$0	$0	$2,500	0.0%
41020	Transfer from HTAX for Public Safety of Tour Areas	$0	$0	$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	$253,964	$416,518	$1,730,520	$5,693,062	30.4%

Town of James Island Monthly Budget Report

Fiscal Year 2026 - Ending June 2027

		1st Quarter			2nd Quarter			
		July 1/12 or 8.33%	Aug 2/12 or 16.66%	Sept 3/12 or 25%	Oct 4/12 or 33.33%	CURRENT TOTAL	BUDGETED	Percent to Budget
51000	**ADMINISTRATION**							
51001	**Salaries**	$58,707	$58,683	$58,524	$89,423	$265,338	$900,000	29.5%
51005	**Benefits - Staff**	$24,556	$24,550	$24,506	$37,075	$110,687	$362,272	30.6%
51010	**Advertising**	$0	$0	$0	$0	$0	$3,000	0.0%
51012	**Audit**	$0	$0	$0	$0	$0	$16,000	0.0%
51015	**Banking**							
51016	Bank Charges	$130	$17	$0	$0	$146	$1,100	13.3%
51017	Bank Charges - Credit Card	$1,001	$0	$0	$0	$1,001	$0	0.0%
51020	**Codification**	$878	$1,456	$0	$0	$2,334	$2,500	93.4%
51025	**Copier**	$366	$273	$273	$2,050	$2,962	$4,500	65.8%
51030	**Dues, Memberships, and Subcriptions**	$22	$140	$22	$429	$613	$2,500	24.5%
51035	**MASC Membership**	$0	$0	$0	$0	$0	$5,400	0.0%
51037	**Business License Contract Fees**	$0	$1,952	$0	$0	$1,952	$500	390.4%
51038	**Building Permit Contract Fees**	$29,160	$34,632	$80,249	$0	$144,041	$0	0.0%
51040	**Elections**	$0	$0	$0	$0	$0	$0	0.0%
51050	**Employees**							
51051	Employee Appreciation	$145	$114	$0	$231	$489	$5,000	9.8%
51052	Employee Screening	$0	$0	$0	$0	$0	$150	0.0%
51053	Employee Training and Travel	$0	$275	$275	$0	$550	$5,500	10.0%
51055	Uniforms	$623	$232	$0	$0	$855	$3,000	28.5%
51060	**Equipment/Software/Maintenance**	$0	$102	$200	$2,265	$2,567	$5,000	51.3%
51070	**Grant Writing Services**	$0	$0	$0	$0	$0	$0	0.0%
51080	**Information Services**	$19,805	$9,168	$4,545	$35,257	$68,775	$140,000	49.1%
51090	**Insurance**	$0	$0	$1,925	$2,288	$4,213	$105,000	4.0%
51110	**Legal Services**	$17,373	$32,775	$19,024	$19,873	$89,044	$300,000	29.7%
51115	**Legal Settlement**	$0	$0	$0	$0	$0	$0	0.0%
51120	**Miscellaneous**	$0	$0	$86	$0	$86	$500	17.1%
51130	**Mileage Reimbursement**	$0	$0	$0	$0	$0	$600	0.0%
51150	**Postage**	$200	$212	$0	$0	$412	$15,000	2.7%
51160	**Professional Services**	$0	$3,000	$0	$0	$3,000	$12,000	25.0%
51200	**Supplies**	$838	$1,106	$657	$1,518	$4,120	$12,000	34.3%
	DEPARTMENT TOTAL:	$153,804	$168,686	$190,286	$190,409	$703,185	$1,901,522	37.0%

52000	**ELECTED OFFICIALS**							
52001	**Salaries**	$6,692	$6,692	$6,692	$10,038	$30,115	$87,000	34.6%
52005	**Benefits - Elected Officials**	$6,760	$6,760	$6,760	$10,140	$30,421	$100,100	30.4%
52030	**Council Expenses**	$133	$80	$87	$253	$553	$5,000	11.1%
52040	**Mayor Expense**	$0	$0	$0	$114	$114	$2,000	5.7%
52053	**Training**	$0	$0	$0	$0	$0	$3,000	0.0%
	DEPARTMENT TOTAL:	$13,586	$13,532	$13,539	$20,545	$61,203	$197,100	31.1%

Town of James Island Monthly Budget Report

Fiscal Year 2026 - Ending June 2027

Reporting through October 2026

		1st Quarter			2nd Quarter			
		July 1/12 or 8.33%	Aug 2/12 or 16.66%	Sept 3/12 or 25%	Oct 4/12 or 33.33%	CURRENT TOTAL	BUDGETED	Percent to Budget
53000	**PUBLIC WORKS**							
53030	Dues, Memberships, and Subscriptions (PW)	$0	$0	$0	$0	$0	$800	0.0%
53060	Equipment / Software PW (non-cap)	$2,173	$0	$0	$0	$2,173	$4,000	54.3%
53070	Groundskeeping	$1,968	$6,888	$1,962	$15,207	$26,025	$80,000	32.5%
53130	Mileage Reimbursement (PW)	$0	$0	$0	$0	$0	$0	0.0%
53160	Professional Services PW	$0	$578	$0	$4,860	$5,438	$10,000	54.4%
53162	Engineering Services	$0	$1,650	$1,485	$0	$3,135	$20,000	15.7%
53170	Projects PW (non-cap)	$0	$0	$0	$10,735	$10,735	$25,000	42.9%
53175	Stormwater Expenses (sent to County for Reimbursement)	$0	$12,535	$660	$26,223	$39,418	$246,000	16.0%
53176	County Stormwater Fee Payments	$0	$0	$0	$0	$0	$800	0.0%
53180	Public Outreach	$150	$0	$0	$0	$150	$300	50.0%
53190	Signage	$826	$3,773	$74	$495	$5,168	$9,000	57.4%
53200	Supplies PW	$86	$1,431	$0	$43	$1,560	$4,500	34.7%
	DEPARTMENT TOTAL:	$5,203	$26,855	$4,181	$57,563	$93,801	$400,400	23.4%
54000	**CODE ENFORCEMENT (ZONING/LIVABILITY)**							
54010	Animal Issues	$0	$0	$0	$0	$0	$2,000	0.0%
54015	Crime Watch Materials	$0	$0	$0	$0	$0	$1,000	0.0%
54030	Dues, Memberships, and Subscriptions (CE)	$0	$0	$0	$0	$0	$200	0.0%
54053	Employee Training (CE)	$0	$0	$0	$410	$410	$1,000	41.0%
54060	Equipment / Software (CE)	$0	$0	$0	$0	$0	$500	0.0%
54065	Inoperable Vehicle Towing	$0	$0	$0	$0	$0	$1,500	0.0%
54070	Overgrown Lot Clearing / Debris	$0	$0	$0	$9,600	$9,600	$15,000	64.0%
54075	Debris Removal Leins	$0	$0	$0	$0	$0	$5,000	0.0%
54160	Professional Services (CE)	$0	$0	$2,380	$0	$2,380	$2,000	119.0%
54190	Signage - Wayfinding	$0	$0	$50	$190	$240	$2,000	12.0%
54200	Supplies (CE)	$0	$0	$0	$0	$0	$500	0.0%
54300	Unsafe Buildings Demolition	$0	$0	$0	$0	$0	$0	0.0%
	DEPARTMENT TOTAL:	$0	$0	$2,430	$10,201	$12,631	$30,700	41.1%
55000	**PLANNING, ZONING, PERMITTING**							
55010	Advertising	$0	$0	$0	$0	$0	$1,000	0.0%
55020	Arborist Reports	$600	$2,100	$2,800	$600	$6,100	$10,000	61.0%
55030	Dues, Memberships, and Subscriptions (PZP)	$0	$0	$0	$0	$0	$1,000	0.0%
55060	Equipment / Software (PZP)	$0	$399	$199	$0	$598	$2,200	27.2%
55150	Postage (PZP)	$0	$0	$0	$0	$0	$400	0.0%
55160	Professional Services (PZP)	$0	$5,280	$4,950	$8,745	$18,975	$30,000	63.3%
55180	Public Outreach (PZP)	$0	$0	$0	$0	$0	$2,000	0.0%
55200	Supplies (PZP)	$0	$174	$0	$125	$300	$200	149.8%
55400	Planning Commission	$50	$0	$0	$113	$163	$4,000	4.1%
55500	Board of Zoning Appeals	$20	$0	$0	$113	$133	$3,000	4.4%
	DEPARTMENT TOTAL:	$670	$7,953	$7,949	$9,697	$26,269	$53,800	48.8%

Town of James Island Monthly Budget Report

Fiscal Year 2026 - Ending June 2027

		1st Quarter			2nd Quarter			
		July 1/12 or 8.33%	Aug 2/12 or 16.66%	Sept 3/12 or 25%	Oct 4/12 or 33.33%	CURRENT TOTAL	BUDGETED	Percent to Budget
56000	**EMERGENCY SERVICES / CERT**							
56053	**Employee Training and Travel**	$0	$0	$0	$0	$0	$1,500	0.0%
56060	**Equipment / Software (ESC)**	$0	$0	$0	$0	$0	$500	0.0%
56062	**Radio Contract**	$0	$924	$0	$0	$924	$4,500	20.5%
56065	**Mobile Devices**	$203	$203	$203	$203	$811	$2,700	30.0%
56070	**Generator Maintenance**	$0	$0	$0	$0	$0	$2,500	0.0%
56180	**Public Outreach (ESC)**	$0	$0	$0	$0	$0	$500	0.0%
56200	**Supplies (ESC)**	$29	$0	$0	$0	$29	$8,500	0.3%
56220	PPE	$135	$0	$0	$0	$135	$3,500	3.8%
56240	Response Supply Kits	$0	$0	$0	$0	$0	$1,200	0.0%
56300	**MISC - Emergency Management**	$0	$0	$0	$0	$0	$500	0.0%
56310	Meals	$0	$0	$0	$0	$0	$500	0.0%
56320	Accommodations	$0	$0	$0	$0	$0	$1,000	0.0%
56330	Fuel/Mileage	$0	$0	$0	$0	$0	$200	0.0%
56350	Other	$0	$0	$0	$0	$0	$0	0.0%
56500	**Emergency Activations**	$0	$0	$0	$0	$0	$30,000	0.0%
56800	**Teen CERT Program**	$0				$0	$0	0.0%
	DEPARTMENT TOTAL:	$367	$1,127	$203	$203	$1,899	$57,600	3.3%

57000	**FACILITIES, PARKS & EQUIPMENT**							
57060	**Equipment, Funitures, Fixtures (non-cap)**	$24	$1,222	$0	$1,234	$2,480	$3,000	82.7%
57070	**Facilty Rental Deposit Returns**	$500	$400	$725	$850	$2,475	$6,000	41.3%
57080	**Facilities Maintenance**	$887	$1,855	$6,382	$1,471	$10,594	$40,000	26.5%
57100	**Facility Upgrades / Construction (non-cap)**	$0	$0	$229	$0	$229	$4,000	5.7%
57120	**Fire Safety / First Aid / AED**	$1,080	$0	$0	$974	$2,054	$2,000	102.7%
57150	**Janitorial**	$1,650	$3,300	$1,650	$0	$6,600	$21,500	30.7%
57160	**Rent - Storage Unit**	$191	$191	$241	$0	$623	$1,750	35.6%
57170	**Security Monitoring**	$116	$131	$116	$116	$479	$4,000	12.0%
57180	**Street Lights**	$15,937	$17,406	$0	$35,932	$69,275	$195,000	35.5%
57190	**Utilities**	$3,908	$3,614	$2,311	$6,595	$16,427	$40,000	41.1%
57200	**Supplies**	$690	$756	$542	$752	$2,740	$7,000	39.1%
57250	**Vehicle and Equipment Fuel**	$581	$598	$436	$492	$2,107	$4,000	52.7%
57260	**Vehicle and Equipment Maintenance**	$821	$1,964	$54	$383	$3,223	$12,000	26.9%
57300	**NON-HTAX Maintenance**							
57310	Dog Stations	$141	$59	$118	$208	$526	$18,000	2.9%
57320	Brantley Park	$0	$0	$0	$0	$0	$500	0.0%
57330	Dock Street Park	$0	$0	$0	$0	$0	$15,000	0.0%
57340	Hillman Lot	$0	$0	$0	$0	$0	$500	0.0%
57350	Mill Point Park	$0	$14,405	$0	$2,800	$17,205	$25,000	68.8%
57360	Pinckney Park	$0	$8,868	$0	$500	$9,368	$25,000	37.5%
	DEPARTMENT TOTAL:	$26,525	$54,769	$12,804	$52,307	$146,405	$424,250	34.5%

Reporting through October 2026

Town of James Island Monthly Budget Report

Fiscal Year 2026 - Ending June 2027

		1st Quarter			2nd Quarter			
		July 1/12 or 8.33%	Aug 2/12 or 16.66%	Sept 3/12 or 25%	Oct 4/12 or 33.33%	CURRENT TOTAL	BUDGETED	Percent to Budget
58000	**COMMUNITY SERVICES**							
58010	Business Development Council	$0	$0	$0	$0	$0	$500	0.0%
58020	Children's Council	$0	$0	$0	$0	$0	$5,000	0.0%
58030	Community Service Contributions	$125	$0	$0	$0	$125	$50,000	0.3%
58040	Community Tutoring Programs	$0	$0	$0	$0	$0	$0	0.0%
58060	Drainage Council	$0	$0	$0	$0	$0	$500	0.0%
58070	History Commission	$62	$290	$0	$4,861	$5,214	$20,000	26.1%
58075	James Island Arts Council	$0	$0	$0	$0	$0	$6,000	0.0%
58080	James Island Pride	$0	$0	$263	$208	$471	$6,000	7.9%
58085	Helping Hands	$0	$125	$614	$338	$1,077	$2,000	53.9%
58090	Neighborhood Council	$0	$0	$0	$0	$0	$5,000	0.0%
58095	Parks and Gardens	$0	$0	$0	$0	$0	$10,000	0.0%
58100	Repair Care Program	$241	$6,800	$0	$0	$7,041	$40,000	17.6%
58120	Miscellaneous	$0	$0	$0	$0	$0	$0	0.0%
58200	Special / Community Events	$0	$2,070	$540	$1,358	$3,968	$15,000	26.5%
58210	Tree Council	$81	$140	$0	$0	$221	$15,000	1.5%
58215	Veterans Affairs Council	$0	$0	$0	$0	$0	$500	0.0%
58220	Youth Sports Program with CHS	$0	$0	$0	$0	$0	$12,200	0.0%
	DEPARTMENT TOTAL:	$509	$9,426	$1,417	$6,765	$18,116	$187,700	9.7%
59000	**ISLAND SHERIFF'S PATROL**							
59001	ISP Salaries	$35,115	$36,410	$58,798	$37,723	$168,045	$460,000	36.5%
59005	ISP Benefits	$10,154	$10,529	$17,003	$10,907	$48,593	$130,000	37.4%
59020	ISP Operating Costs (radio, fuel, maint, WL, vehicle use)	$7,330	$1,050	$40	$40	$8,460	$44,000	19.2%
59100	ISP Dedicated Officer	$0	$38,512	$0	$0	$38,512	$100,000	38.5%
	DEPARTMENT TOTAL:	$52,599	$86,501	$75,841	$48,670	$263,610	734,000	35.9%
60000	**TREE FUND**							
	PRIOR TREE FUND BALANCE					$206	$206	
44000	ESTIMATED FY REVENUE	$568	$0	$0	$0	$568	$2,000	28.4%
						$774	$2,206	
60010	Tree Maintenance and Care	$0	$0	$0	$0	$0	$10,000	0.0%
60020	Tree Planting	$0	$0	$0	$0	$0	$1,200	0.0%
	DEPARTMENT TOTAL:	$568	$0	$0	$0	**End Balance**	($8,994)	

Town of James Island Monthly Budget Report

Fiscal Year 2026 - Ending June 2027

		1st Quarter			2nd Quarter			
		July 1/12 or 8.33%	Aug 2/12 or 16.66%	Sept 3/12 or 25%	Oct 4/12 or 33.33%	CURRENT TOTAL	BUDGETED	Percent to Budget
62000	**CAPITAL PROJECTS (non HTAX)**							
	ROAD / SIDEWALK INFRASTRUCTURE							
62014	**Dill's Bluff Sidewalk III & IV**	$0	$0	$0	$10,800	$10,800	$100,000	10.8%
62030	**Nabors I**	$0	$5,930	$0	$10,195	$16,125	$0	0.0%
62034	**Greenhill - Honeyhill Drainage/Paving**	$0	$0	$0	$0	$0	$58,800	0.0%
62040	**Traffic Calming Projects**	$2,445	$0	$0	$0	$2,445	$30,000	8.1%
62050	**Other Road / Sidewalk Projects**	$0	$0	$0	$0	$0	$5,000	0.0%
	TOTAL Road / Sidewalk Infrastructure	$2,445	$5,930	$0	$20,995	$29,370	$193,800	15.2%
	DRAINAGE / SEWER PROJECTS							
62060	**RIA Sewer Project (connections)**	$0	$0	$0	$0	$0	$700,000	0.0%
62062	Additional Sewer Connections	$0	$0	$0	$0	$0	$400,000	0.0%
62065	**James Island Creek Sewer Expansion Match**	$0	$0	$0	$0	$0	$230,043	0.0%
62200	**Other Drainage / Sewer Projects**	$0	$0	$0	$0	$0	$10,000	0.0%
62220	Bayfront Drainage Project	$0	$0	$0	$0	$0	$30,000	0.0%
	TOTAL Drainage / Sewer Projects	$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	0.0%
62600	**Audio / Visual Upgrades**	$0	$11,678	$0	$0	$11,678	$10,000	116.8%
62610	**Public Works Equipment to Capitalize**	$0	$0	$0	$0	$0	$5,000	0.0%
62620	**Vehicle Purchase**	$0	$0	$0	$0	$0	$5,000	0.0%
62650	**Town Hall**	$0	$0	$0	$0	$0	$10,000	0.0%
62670	Phone System	$0	$0	$0	$0	$0	$30,000	0.0%
62700	**Parks and Other**							
62710	Brantley (non-HTAX eligible)	$0	$0	$0	$0	$0	$0	0.0%
62720	Dock Street (non-HTAX eligible)	$0	$0	$0	$0	$0	$25,000	0.0%
62730	Mill Point (non-HTAX eligible)	$0	$0	$0	$2,200	$2,200	$25,000	8.8%
62740	Pinckney (non-HTAX eligible)	$0	$0	$0	$0	$0	$10,000	0.0%
62750	Grace Triangle (non-HTAX eligible)	$0	$0	$0	$0	$0	$5,000	0.0%
62800	**Land Acquisition (non-HTAX eligible)**	$0	$0	$0	$0	$0	$0	0.0%
	TOTAL Other Capital Projects	$0	$11,678	$0	$2,200	$13,878	$125,000	11.1%
	TOTAL ALL CAPITAL PROJECTS	$2,445	$17,608	$0	$23,195	$43,247	$1,688,843	2.6%

Reporting through October 2026

Town of James Island Monthly Budget Report

Fiscal Year 2026 - Ending June 2027

		1st Quarter			2nd Quarter			
		July 1/12 or 8.33%	Aug 2/12 or 16.66%	Sept 3/12 or 25%	Oct 4/12 or 33.33%	CURRENT TOTAL	BUDGETED	Percent to Budget
	HOSPITALITY TAX (HTAX)							
	HTAX BALANCE FROM PRIOR YEAR					$3,385,333	$3,385,333	
43000	**HTAX Revenue**	$71,139	$118,782	$75,342	$0	$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	$0	$1,000	0.0%
65005	**Community Events**	$365	$840	$294	$600	$2,099	$27,000	7.8%
65007	**Guide to Historic JI**	$0	$0	$0	$0	$0	$1,000	0.0%
65012	**Holiday Decorations**	$0	$2,000	$0	$0	$2,000	$3,000	66.7%
65015	**Promotional Grants**	$0	$0	$0	$0	$0	$1,000	0.0%
65016	**Rethink Folly Road-Staff time**	$0	$0	$0	$0	$0	$500	0.0%
65020	**Town Market**	$546	$2,803	$3,000	$1,380	$7,729	$25,000	30.9%
65030	**JIACC Operations**	$0				$0	$0	0.0%
65300	**Public Safety of Tourism Areas (25% of ISP transfer to GF)**	$0	$0	$0	$0	$0	$150,000	0.0%
	TOTAL OPERATING:	$911	$5,643	$3,294	$1,980	$11,828	$208,500	5.7%
65500	**HTAX ELIGIBLE CAPITAL PROJECTS**							
65510	**Folly Road Beautification**	$0	$0	$0	$0	$0	$10,000	0.0%
65515	**Rethink Folly Phase I**	$0	$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	$45,013	$282,704	$2,350,000	12.0%
65529	**Brantley Park Improvements**	$0				$0	$0	0.0%
65530	**Dock Street Improvements**	$0	$0	$318	$3,350	$3,668	$125,000	2.9%
65540	**Hillman Lots Improvements**	$225	$28,700	$0	$155	$29,080	$85,000	34.2%
65550	**Mill Point Improvements**	$0	$0	$1,788	$2,720	$4,508	$125,000	3.6%
65560	**Pinckney Park Improvements**	$0	$0	$0	$0	$0	$0	0.0%
65570	**Grace Traingle Park Improvements**	$0	$0	$0	$2,550	$2,550	$50,000	5.1%
65700	**Land Acquisition for HTAX uses**							
65705	Mill Point Park Acquisition	$0	$0	$0	$0	$0	$661,176	0.0%
65710	Grace Triangle Park Acquisition	$0	$0	$0	$0	$0	$0	0.0%
65715	Other HTAX Land Acquisition	$0	$0	$0	$10,000	$10,000	$0	0.0%
65850	**Other Park Projects (HTAX share)**	$0	$0	$0	$0	$0	$0	0.0%
65860	**Other Tourism Related Projects**	$0	$0	$0	$0	$0	$5,000	0.0%
	TOTAL ELIGIBLE CAPITAL PROJECTS:	$225	$29,380	$239,116	$63,787	$332,509	$3,661,176	9.1%
	HTAX ENDING ESTIMATE							
	Balance from above					$3,385,333	$3,385,333	
	Revenue	$71,139	$118,782	$75,342	$0	$265,263	$800,000	
	TOTAL AVAILABLE THIS FY:					$3,650,596	$4,185,333	
	Operating Budget	$911	$5,643	$3,294	$1,980	$11,828	$208,500	
	Projects Budget	$225	$29,380	$239,116	$63,787	$332,509	$3,661,176	
	TOTAL BUDGETED COSTS THIS FY:					$344,337	$3,869,676	
	ESTIMATED ENDING FY BALANCE:					$3,306,260	$315,657	

Reporting through October 2026

Town of James Island Monthly Budget Report

Fiscal Year 2026 - Ending June 2027

		1st Quarter			2nd Quarter			
		July 1/12 or 8.33%	Aug 2/12 or 16.66%	Sept 3/12 or 25%	Oct 4/12 or 33.33%	CURRENT TOTAL	BUDGETED	Percent to Budget
	ACCOMMODATIONS TAX (ATAX)							
	ATAX Balance from prior year					$40,912	$40,912	
42010	ATAX Revenue - State	$0	$29,056	$0	$0	$29,056	$67,500	43.0%
42020	ATAX Revnue - County	$0	$191	$0	$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	$0	$57,468	0.0%
68050	Advertising and Promotion (30%)	$150	$150	$150	$150	$600	$26,524	2.3%
	Transfer to GF	$0				$0	$27,500	0.0%
	TOTAL OPERATING:	$150	$150	$150	$150	$600	$111,492	0.5%

Ending Balance: $4,420