



June 2025 Finance Report

This monthly financial summary report is for the period ending May 31, 2025. This represents 11 months into FY25 and 92% of the total budget for this fiscal year. Below are some unusual activities you may see on the month-to-month report.

Revenues:

Business License Revenue

- The deadline for business license renewal caused an uptick in revenue.

Brokers & Insurance Tax

- We'll receive a second (and final) June Insurance Tax Program payment around June 24, 2025. Last June we received 80% of our annual total in June.

Franchise Fees

- We should get a sizeable payment yet from Dominion for June

LOST Revenue

- The May amounts came in early June.

Expenses:

Salaries and Benefits (throughout)

- May amounts look larger due to the 3 pay period month

Public Works

- Stormwater Service catch-up
- Some Emergency work orders related to February cold weather

Parks & Recreation

- Park Maintenance – Mill Point (road work/stump removal)

Facilities & Equipment

- Facilities Maintenance – Town Hall door repairs

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Community Services

- History Council – Historic Marker
- Community Services Contributions – Gullah Swim Lessons

Hospitality Tax

- Park Projects – Primarily Mill Point (parking area, prep for shed, removal of material within critical line area)

Mike Hemmer

Town of James Island

% FY Complete 92%

Monthly Budget Report

Fiscal Year 2025 - Ending June 2025

	1st Quarter			2nd Quarter			3rd Quarter			4th Quarter			TOTAL	BUDGETED
	July	August	September	October	November	December	January	February	March	April	May	June		
GENERAL FUND REVENUE										377,881.41	274,373.35	-		
Accommodations Tax (allowable percentage)													-	27,500
Brokers & Insurance Tax		155,885	1,845			2,764	166			473	14,060.77		175,193	765,000
Building Permit Fees	1,238	1,357		2,039	1,087	1,105	767	997		994	3,610.36		13,193	26,000
Business Licenses	17,810	2,422	8,865	8,888	2,722	3,884	2,053	6,704	14,004	58,901	162,650.61		288,904	480,000
Contributions/Donations-Park/Community Programs	25	170	20					100	66		-		381	
Grants	9,600									2,400	-		12,000	17,192
Filing Fees											-		-	500
Franchise Fees		34,665		1,275	30,331		4,468	26,663		1,161	30,164.82		128,728	320,000
Interest Income	20,193	20,221	19,131	18,733	17,592	17,730	17,925	16,488	18,572	17,651	18,960.18		203,196	187,000
Alcohol Licenses -LOP	3,000									3,150	-		6,150	6,000
Local Assessment Fees		1,461				1,418			1,616		-		4,495	2,700
Local Option Sales Tax (PTCF)	116,561	117,844	113,292	107,375	109,495	115,447	107,594	123,735	96,203	100,584			1,108,131	1,360,000
Local Option Sales Tax (MUNI)	53,894	59,071	51,105	50,920	49,360	52,823	50,260	54,320	45,843	45,786			513,382	580,000
Miscellaneous							1,250			(21)	1,779.44		3,008	100
Planning & Zoning Fees	1,431	1,932	1,532	2,581	3,662	1,788	993	3,370	3,180	3,255	3,959.28		27,684	24,200
State Aid to Subdivisions		75,066		75,066			75,002			75,002			300,135	300,266
Telecommunications			89			23			9,989		-		10,101	16,000
Homestead Exemption Tax Receipts	46,147										-		46,147	48,000
Facility Rentals	150	600	599	1,500	150	150	800	1,050	1,721	1,250	(250.00)		7,720	7,500
Stormwater Fees - Fee collection is being captured under planning & zoning fees													-	
	270,048	470,694	196,479	268,377	214,398	197,131	261,279	233,427	191,193	310,586	234,935.46	-	2,848,548	4,167,958
											% of Budget			68%

	1st Quarter			2nd Quarter			3rd Quarter			4th Quarter			TOTAL	BUDGETED
	July	August	September	October	November	December	January	February	March	April	May	June		

ADMINISTRATION

Salaries	27,067	28,530	28,030	42,096	28,020	33,907	28,030	31,008	30,715	30,833	47,421.59		355,659	353,000
Benefits, Taxes & Fees	11,582	11,965	12,169	17,765	12,316	12,401	12,169	13,321	13,245	13,276	20,086.63		150,296	155,500
Copier	707		881	54	264	293	449	264	497	417	264.13		4,089	4,500
Supplies	1,144	497	588	1,325	245	713	806	985	1,020	830	1,065.14		9,217	5,500
Postage	233	10	35	314	12	200	614	4,911	125	278	354.58		7,086	7,000
Information Services	6,326	5,777	6,861	7,121	5,690	6,637	1,541	44,205	6,511	6,440	5,058.18		102,167	116,680
Equipment/Software/Maintenance			852			45					-		897	400
MASC Membership							5,347				-		5,347	5,400
Insurance	23,217		2,435		26,014	24,862			310		-		76,838	70,000
Legal & Professional Services	45,833	1,000	30,096	43,932	43,150	38,881	62,430	12,000	22,085	20,225	18,428.57		338,060	90,000
Legal Settlement							50,000				-		50,000	
Town Codification				176	66		649	263		523	255.00		1,932	1,000
Advertising			377	544	95		99				1,373.39		2,488	3,500
Audit					7,500		6,000				-		13,500	13,500
Mileage Reimbursement	32	32	33	34	33	33	1,256	34	34		-		1,522	800
Employee Screening		135	120	139			62	228	60	12	-		756	149
Employee Training & Wellness	154			1,925	69			296			-		2,443	5,600
Dues and Subscriptions		336	175			212	79	37	114	22	133.60		1,107	1,000
Training & Travel		95						85	165		-		345	2,400
Grant Writing Services											-		-	4,000
Employee Appreciation	70	162	63	81	207	171	527	362	146	85	154.70		2,030	2,800
Mobile Devices	114	114	114	114	114	58	145	128	128	128	127.86		1,284	1,500
Credit card (Square & QB)	73	56	75	35	55								294	1,500
Bank Charges (Other)	86				132	55	165	55	82	80	104.53		759	300
Payroll Processing	487	460	552	356	551	558	571	572	549	542	532.04		5,730	6,000
	117,125	49,169	83,457	116,010	124,533	119,025	170,940	108,752	75,784	73,691.21	95,359.94	-	1,133,847	852,029
												% of Budget		133%

ELECTED OFFICIALS

Salaries	5,385	5,385	5,385	8,077	5,385	5,385	5,385	5,385	5,385	5,385	8,076.90		64,616	70,000
Benefit, Taxes & Fees	5,695	5,695	5,695	8,543	5,695	5,695	5,695	6,185	6,185	6,185	9,278.07		70,549	80,092
Mayor Expense	318										-		318	1,000
Council Expense		47	57	67	102	155		16	167	171	53.28		835	2,000
	11,398	11,127	11,137	16,687	11,182	11,235	11,080	11,586	11,737	11,741.25	17,408.25	-	136,318	153,092
												% of Budget		89%

GENERAL OPERATIONS

Salaries	38,576	39,062	35,367	55,670	36,563	40,847	31,010	31,133	28,245	30,950	40,568.33		407,992	478,000
Benefits, Taxes & Fees	15,194	15,322	14,353	21,878	14,740	13,748	12,676	13,133	12,376	13,085	16,926.96		163,434	191,000
	53,770	54,384	49,721	77,548	51,303	54,596	43,686	44,266	40,621	44,035.14	57,495.29	-	571,426	669,000
												% of Budget		85%

		1st Quarter			2nd Quarter			3rd Quarter			4th Quarter				
		July	August	September	October	November	December	January	February	March	April	May	June	TOTAL	BUDGETED
ZONING/PLANNING & PERMITTING/LICENSEING															
	Supplies	16					308					-		324	700
	Advertising						86		114		202	91.11		493	1,500
	Community Outreach											-		-	200
	Mileage Reimbursement											-		-	200
	Dues and Subscriptions					180						-		180	1,525
	Training & Travel		95		1,020							-		1,115	2,100
	Mobile Devices											-		-	600
	Equipment/Software	178	221	199	199		199		199	199	199	199.30		1,793	4,800
	Uniform / PPE						700					-		700	700
	Planning Commission				300	250						200.00		750	3,800
	Board of Zoning Appeals		196	600		2,800		400	1,050		850	1,200.00		7,096	3,800
		194	512	799	1,519	3,230	1,293	400	1,363	199	1,251.50	1,690.41	-	12,452	19,925
												% of Budget			62%

PUBLIC WORKS														
Charleston County Stormwater Reimbursement Fund				24,274					107,000				131,274	747,600
Stormwater Expenses for Reimbursement	3,465	66,959	10,903	165	46,318	495	2,970		3,960				135,234	135,234
														612,366
Mileage Reimbursement														100
Training & Travel		285									95.00		380	1,500
Public Outreach			96								31.32		127	300
Projects		3,800	4,704	9,623	6,577	6,000	6,000				-		36,703	38,000
Signage	413		220	1,676	39	52	4,840		1,401	285	2,100.85		11,027	4,000
Mobile Devices													-	-
Uniform / PPE	547	377		122	109	45				48			1,248	1,200
Stormwater Professional Fees							624		1,298		4,500.00		6,422	5,000
Supplies	93	504	626	1,013	1,358	295	27	24		135	291.38		4,367	6,000
Emergency Management	470	4,653	281	4,106	2,819	358	706	358	358	358	4,107.71		18,573	20,000
Dues and Subscriptions	39	39											78	725
Asset Management	15,000												15,000	15,000
Tree Maintenance and Care	300	6,050		506									6,856	10,000
Groundskeeping	4,153	9,880	8,033	1,662	5,560	1,211	1,490	3,070	920	2,948	1,799.14		40,726	45,000
	21,015	25,588	13,960	18,707	16,461	7,960	13,687	3,452	3,976	3,775	12,925.40	-	141,508	146,825
											% of Budget			96%

1st Quarter			2nd Quarter			3rd Quarter			4th Quarter			TOTAL	BUDGETED
July	August	September	October	November	December	January	February	March	April	May	June		

CODES & SAFETY

Mileage Reimbursement													-	-
Equipment													-	1,000
Radio Contract							1,596		861				2,457	3,200
Training		178											178	800
Supplies	65		109	25				44					243	250
Uniform / PPE		48				200							248	250
Unsafe Buildings Demolition													-	8,000
Overgrown Lot Clearing													-	750
Inoperable Vehicle Towing														200
Animal Control									350	350			700	2,500
Crime Watch Materials													-	200
Mobile Devices													-	-
Membership/Dues													-	250
	65	225	109	25	-	200	1,596	44	1,211	350	-	-	3,825	17,400
												% of Budget		22%

ISLAND SHERIFF'S PATROL

ISP Dedicated Officer Annual Expense					19,291				21,018			40,308	\$	86,254
ISP Programs & Supplies	119	135	41	162	7,087	76	1,446	76	5,780	76	76.02	15,073	\$	46,575
ISP Salaries	20,666	21,512	22,848	30,383	20,651	18,928	18,466	21,643	21,609	42,895	27,492.50	267,094	\$	270,967
Benefits, Taxes & Fees-ISP	5,971	6,215	6,601	8,778	5,966	5,468	5,407	6,253	6,243	12,296	7,929.39	77,127	\$	78,282
										55,268	35,497.91	399,603	\$	482,078
										55,618	35,497.91	-		83%

	1st Quarter			2nd Quarter			3rd Quarter			4th Quarter			TOTAL	BUDGETED
	July	August	September	October	November	December	January	February	March	April	May	June		

PARKS & RECREATION

Dock Street Park Maintenance													-	1,000
Pinckney Park Maintenance								335	3,875				4,210	1,000
Park Maintenance	141	12,603	1,514	556	1,384	108	54	120			7,385.00		23,866	18,000
Special Events	52												52	2,000
Youth Sports Program										12,100			12,100	12,000
	193	12,603	1,514	556	1,384	108	54	455	3,875	12,100	7,385.00	-	40,227	34,000
												% of Budget		118%

FACILITIES & EQUIPMENT

Utilities	3,776	3,695	2,584	2,843	525	1,573	4,403	649	3,372	1,715	1,958.92		27,095	27,000
Security Monitoring	458	76	76	316		643	365	618	5,194	145			7,891	1,500
Janitorial	3,549		4,200	1,650	1,650	1,650	1,650	1,650	1,650	1,671	1,650.00		20,971	15,000
Equipment / Furniture	4,637	1,888	1,404	77			1,028		1,718		296.47		11,049	4,000
Facilities Maintenance	3,557	18,880	2,944	956	1,210	35	793	1,037	30,886	10,223	29,558.24		100,079	31,000
Vehicle & Equipment Maintenance	1,713	433	3,148	1,241	3,274	1	487	954	449	1,658	429.81		13,788	12,000
Generator Maintenance													-	2,000
Street Lights	12,675	12,321	13,322	13,940		15,471	31,087		30,955	15,488	15,476.61		160,736	145,000
	30,366	37,292	27,679	21,023	6,659	19,374	39,814	4,907	74,223	30,900	49,370.05	-	341,609	237,500
												% of Budget		144%

COMMUNITY SERVICES

Repair Care Program								1,650					1,650	40,000
Drainage Council													-	500
History Council						250	379	343	5,301	169	3,423.72		9,865	5,000
History Council_Grant - Audio Driving Tour			9,550	605	1,639								11,793	12,000
Neighborhood Council				76		106							182	2,800
Business Development Council													-	500
James Island Pride			74	71	88	136	103	94	73	1,820	75.79		2,535	5,000
Helping Hands		27	101	85	106	223		89	172	(71)	445.42		1,177	1,500
Tree Council					131	715		204	262				1,311	5,000
Community Tutoring Programs		1,814											1,814	12,000
Community Service Contributions						34,149	4,800				1,650.00		40,599	50,000
	-	1,841	9,725	837	1,963	35,578	5,282	2,381	5,807	1,918	5,594.93	-	70,926	134,300
												% of Budget		53%

1st Quarter			2nd Quarter			3rd Quarter			4th Quarter			TOTAL	BUDGETED
July	August	September	October	November	December	January	February	March	April	May	June		

CAPITAL PROJECTS

INFRASTRUCTURE

Regatta Road Sidewalk								105,288				105,288	125,000
Honey Hill Road Paving													58,800
Nabors Phase I												-	235,000
Traffic Calming Projects	132		131	41			21,900					22,204	30,000
Septic Tank Testing												-	10,000
RIA Sewer Project (Connections)													1,500,000
James Island Creek Septic and Sewer Projects						213,957						213,957	444,000
Total Infrastructure	0	131	41	0	0	213,957	21,900	105,288	-	-	-	341,449	2,402,800

OTHER CAPITAL EXPENSES

Audio Visual Upgrades													-	1,000
Public Works Equipment				8,526						5,312			13,838	1,000
Vehicle Purchase			47,399										47,399	50,000
Dock Street Park Improvements				1,900	11,841		1,611		3,301		940.00		19,593	130,000
Pinckney Park Improvements							3,543						3,543	10,000
Park Acquisitions		10,250		36,284	3,200	13,333							63,067	370,000
Total Other Capital Projects	0	10,250	47,399	46,710	15,041	13,333	5,154	-	3,301	5,312	940.00	-	147,440	562,000

DRAINAGE PROJECTS - ARPA FUNDED

Greenhill/Honey Hill Drainage Phase I-II				7,088									7,088	
Oceanview Stonepost Drainage Basin -I-II			6,405		160,617	37,587	3,895		75,062	600			284,166	
Drainage Improvement Projects		11,930							1,500				13,430	25,000
James Island Creek Basin Drainage Improvements													-	15,000
Woodhaven Drainage Improvements	900			235,181	22,445				15,025				273,551	
Quail Run Drainage Improvements				23,560									23,560	5,000
Total Drainage Projects	900	11,930	6,405	265,828	183,062	37,587	3,895	0	91,587	600	-	0	601,795	45,000
		22,180	53,935	312,579	198,103	50,920	223,006	21,900	200,176	5,912	940.00	0	1,090,683	3,009,800

% of Budget 36%

	1st Quarter			2nd Quarter			3rd Quarter			4th Quarter			TOTAL	BUDGETED
	July	August	September	October	November	December	January	February	March	April	May	June		
HOSPITALITY TAX														
Hospitality Tax Revenue	83,084		59,934	51,924	83,035	61,327	45,530	74,403	67,602	84,947	42,999.61		654,785	680,000
Hospitality Tax Transfer In											-		-	
TOTAL	83,084	-	59,934	51,924		61,327	45,530		67,602	84,947	42,999.61	-	654,785	680,000
														96%
<u>GENERAL</u>														
The Town Market	343	250	250	2,314	1,620	595	640	763	600	2,093	271.51		9,740	6,000
Rethink Folly - Staff Cost-Sharing						12					-		12	18,000
Santee Street Public Parking Lot	2,600	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700.00		29,600	34,000
James Island Arts & Cultural Center Ops	2,138	4,495	21,413	2,176	2,426	3,138	625	522	11,571	104	104.00		48,712	170,000
JIACC Programs & Events	1,410	642	909		1,500	3,000	1,239	540	675		540.00		10,455	15,000
Promotional Grants		650									-		650	10,000
Public Safety of Tourism Areas	8,879	9,242	9,816	13,053	8,872	8,132	8,291	9,299	9,284	15,715	7,810.47		108,395	166,243
Camp and Folly Landscaping Maintenance					2,650						-		2,650	5,000
Entrepreneur and Small Business Support											-		-	
Guide to Historic James Island											-		-	1,000
Brantley Park OPS	14			39	14	14		39	16	16	15.70		168	2,400
Community Events	58	2,000		106		1,115			394	506	69.95		4,248	6,000
<i>Total Non-Capital Expense</i>	<i>15,442</i>	<i>19,980</i>	<i>35,088</i>	<i>20,387</i>	<i>19,783</i>	<i>18,707</i>	<i>13,495</i>	<i>13,863</i>	<i>25,240</i>	<i>21,133</i>	<i>11,511.63</i>	<i>-</i>	<i>214,629</i>	<i>433,643</i>
<u>PROJECTS</u>														
Camp/Folly Bus Shelter											-		-	25,000
Rethink Folly Road Phase 1											-		-	400,000
Camp and Folly Signage											-		-	35,000
Folly Road Beautification											-		-	5,000
Pinckney Park						8,185			2,250		-		10,435	12,500
James Island Arts & Cultural Center	2,200		18,766							15,510	-		36,476	150,000
Historic Ft. Johnson-MUSC NOA											-		-	
Holiday Decorations					2,559	289			800		-		3,648	2,000
Park Projects	141	3,760					2,087	8,741	10,459	4,226	26,712.80		56,128	20,000
ISP Dedicated Officer Initial Expense											-		-	
Folly Road Multi Use Path Wilton-Ft. Johnson											-		-	42,000
Other Tourism-Related Projects			3,350								-		3,350	50,000
<i>Total Projects</i>	<i>2,341</i>	<i>3,760</i>	<i>22,116</i>	<i>-</i>	<i>2,559</i>	<i>8,474</i>	<i>2,087</i>	<i>8,741</i>	<i>13,509</i>	<i>19,736</i>	<i>26,712.80</i>	<i>-</i>	<i>110,037</i>	<i>741,500</i>
	17,783	23,740	57,204	20,387	22,342	27,181	15,582	22,604	38,749	40,870	38,224.43	-	324,667	1,175,143
												% of Budget		28%

		1st Quarter			2nd Quarter			3rd Quarter			4th Quarter				
		July	August	September	October	November	December	January	February	March	April	May	June	TOTAL	BUDGETED
ACCOMMODATIONS TAX FUND															
	Accommodation Tax Revenue - County		1,774			839			415			507.58		3,535	
	Accommodation Tax Revenue - State	26,171				15,018			9,981			14,890.88		66,061	
												15,398.46	-	69,596	
	Prior year funds for disbursement													137,328	
	Transfer out to General Fund													-	
	Advertising and Promotions									43,367					43,367
	Tourism Related Expenditures								84,000					84,000	
									127,367		-	-	-		

Total

TREE MITIGATION FUND															
	Tree Mitigation revenue		2,175									-		2,175	500
	Tree Mitigation expense											-		-	1,200
		-	2,175	-	-	-	-	-	-	-	-	-	-	2,175	1,700

JIPSD Cost Share Agreement															
	JIPSD Tax Relief			453,332	113,333	113,333	113,333	113,333	113,333	113,333	113,333	113,337.00		1,246,667	1,360,000
	Auditor Expense										-	-		-	1,000
										113,333	113,337.00	-		1,246,667	1,361,000
% of Budget															92%

MILL POINT PARK DONATIONS															
	Donations received							25,000.00				-		25,000.00	
	Expenses								7,275.00	15,459.08		-		22,734	
													Balance	2,265.92	

TOTAL EXPENSES										410,603.48	435,228.61	-			
										410,020.25	435,879.74				
										(583.23)	651.13	-			