



July 2025 Finance Report

This monthly financial summary report is for the period ending July 31, 2025; the first month of our 2025-2026 Fiscal Year. The budget report may look a little different. Right now, you only have the month of July to compare against the budgeted amounts.

I have been busy establishing our chart of accounts, putting our budget into our Quickbooks system, and reconciling. During this process I have fixed several issues. Most notably, a \$9,000 check written in October of 2024 for the AmeriCorp rental house that was not cashed and not followed up on. This included our security deposit of \$3,000. Council member Dodson reached out to the rental group and the old check has been voided and the final amount now must come from this budget year. I have also found items that cleared our bank account but were not reconciled properly. I hope that the report is clearer, and I've highlighted some areas to point out.

Revenues:

Planning and Zoning Fees

- I'm going to provide more detail in this category than what was previously provided.

Expenses:

Public Works

- The credit in signage is due to a correction necessary because a check from October of 2024 was not reconciled at the time. I caught this in my current reconciliation.

Emergency Services / CERT

- The "MISC – Emergency Management item of \$281 is a cost of "Mobile Devices" that was mistakenly put into this account on 6/4/2025. Moving forward, this cost will be put in the correct line item.

Community Services

- Several Council Committees were not included in the structure of our funds and were not included in the budget. They are now represented.
- Item #58040 is the OCE Camp. The camp spans the budget years, and the receipts turned in were late. So last year, the amount was under and this year it is over.

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Capital Projects

- Items #62105 & #62110 are the final bills for the Quail Run and Woodhaven drainage projects. There was work that was not addressed last year that was still required that extended into this fiscal year. The projects are now complete.
- Item #62620 is for the recent vehicle purchase of the Chevy Trailblazer. We had budgeted \$40,000 but it came in at \$26,000 with the trade-in. The remainder of this item is for a potential vac-truck purchase.

Hospitality Tax and Accommodations Tax

I tried to take these funds and make them clearer. They run a balance and have income coming into our General Fund but must be held for HTAX and ATAX purposes.

Mike Hemmer

Town of James Island Monthly Budget Report

Fiscal Year 2025 - Ending June 2026

		1st Quarter			2nd Quarter			3rd Quarter			4th Quarter			TOTAL	BUDGETED
		July	August	September	October	November	December	January	February	March	April	May	June		
40000	GENERAL FUND REVENUE														
40010	Brokers & Insurance Tax Program													163,587	750,000
40011	Brokers Tax Program (BTP)	163,587												163,587	166,087
40012	Insurance Tax Program (ITP)	-												-	583,913
40015	Building Permit Fees													-	15,000
40020	Business Licenses	26,493												26,493	480,000
40025	Donations/Contributions	-												-	-
40050	Facility Rental Fees	(50)												(50)	7,500
40060	Filing Fees	-												-	500
40070	Franchise Fees	1,128												1,128	320,000
40080	Interest Income	37,327												37,327	145,000
40090	LOP - Alcohol Licensese	-												-	6,000
40100	Local Assessment Fees	4,050												4,050	2,900
40110	Local Option Sales Tax	-												-	1,935,000
40112	LOST - Property Tax Credit Fund	-												-	1,330,000
40114	LOST - Municipal Fund	-												-	605,000
40120	Miscellaneous Income	696												696	100
40200	Planning & Zoning Fees													3,639	26,000
40202	Accessory Structure	-												-	-
40204	BNB Permit	81												81	-
40206	Board of Zoning Appeals	-												-	-
40208	Clearing & Grubbing	25												25	-
40209	Commercial Building Permit	350												350	-
40210	Demolition	-												-	-
40212	Exempt Plat	-												-	-
40214	Home Occupation	175												175	-
40216	Residential Zoning Permit	2,220												2,220	-
40218	Rezoning Application	-												-	-
40220	Sign Permits	-												-	-
40222	Site Plan Review	-												-	-
40224	Special Events	25												25	-
40226	Temporary (Firework/Tree Stand)	83												83	-
40228	Tree Permits	500												500	-
40230	Subdivision Application	180												180	-
40250	Stormwater Fee Reimbursment for Projects	-												-	-
40300	State Aid to Subdivisions	-												-	315,000
40310	Telecommunications Tax Program (TTP)	-												-	14,000
40315	Town Market Vendor Payments	-												-	-
40320	Homestead Exemption	46,285												46,285	46,000
40500	Grants	-												-	-
40600	ARP Allocation	-												-	-
41000	Transfers In													30,000	757,930
41010	State ATAX Allowance (25,000)	-												-	25,000
41015	State ATAX Additional %	-												-	2,500
41020	Transfer from HTAX for Public Safety of Tour Areas	-												-	150,000
41025	Transfer from State ATAX for New JIACC Construc.	-												-	84,000
41030	Transfer from County ATAX for New JIACC Const	-												-	10,430
41035	Transfer in from Tree Fund	-												-	86,000
41050	Transfer - Stormwater Reimbursements from Co.	30,000												30,000	400,000
		313,156	-	-	-	-	-	-	-	-	-	-	-	313,156	4,820,930
														% of Budget: 6.5%	

Town of James Island Monthly Budget Report

Fiscal Year 2025 - Ending June 2026

		1st Quarter			2nd Quarter			3rd Quarter			4th Quarter			TOTAL	BUDGETED
		July	August	September	October	November	December	January	February	March	April	May	June		
51000 ADMINISTRATION															
51001	Salaries	52,246												52,246	947,124
51005	Benefits - Staff	21,710												21,710	561,192
51010	Advertising	249												249	3,000
51012	Audit	-												-	13,500
51015	Banking													69	800
51016	Bank Charges	69												69	300
51017	Bank Charges - Credit Card	-												-	500
51020	Codification	263												263	1,000
51025	Copier	-												-	4,500
51030	Dues, Memberships, and Subscriptions	132												132	3,000
51035	MASC Membership	-												-	5,400
51040	Elections	-												-	10,000
51050	Employees													145	15,680
51051	Employee Appreciation	145												145	2,800
51052	Employee Screening	-												-	4,000
51053	Employee Training and Travel	-												-	3,000
51054	Employee Wellness	-												-	380
51055	Uniforms	-												-	5,500
51060	Equipment/Software/Maintenance	-												-	1,500
51070	Grant Writing Services	-												-	1,000
51080	Information Services	3,955												3,955	131,680
51090	Insurance	-												-	95,000
51110	Legal Services	21,762												21,762	120,000
51115	Legal Settlement	-												-	-
51130	Mileage Reimbursement	-												-	600
51150	Postage	5,316												5,316	7,500
51160	Professional Services	-												-	9,000
51200	Supplies	1,091												1,091	6,000
		106,938	-	-	-	-	-	-	-	-	-	-	-	106,938	1,943,476
														% of Budget: 5.5%	
52000 ELECTED OFFICIALS															
52001	Salaries	5,385												5,385	78,500
52005	Benefits - Elected Officials	6,185												6,185	117,000
52030	Council Expenses	53												53	2,000
52040	Mayor Expense	194												194	2,000
52053	Training	-												-	500
		11,818	-	-	-	-	-	-	-	-	-	-	-	11,818	200,000
														% of Budget: 5.9%	
53000 PUBLIC WORKS															
53030	Dues, Memberships, and Subscriptions (PW)	-												-	800
53060	Equipment / Software PW (non-cap)	-												-	4,000
53065	Asset Management	15,000												15,000	-
53070	Groundskeeping	2,228												2,228	65,000
53130	Mileage Reimbursement (PW)	-												-	-
53160	Professional Services PW	-												-	10,000
53162	Engineering Services	-												-	-
53170	Projects PW (non-cap)	-												-	35,000
53175	Stormwater Expenses	2,250												2,250	-
53180	Public Outreach	-												-	300
53190	Signage	(1,564)												(1,564)	7,000
53200	Supplies PW	82												82	4,500
		17,996	-	-	-	-	-	-	-	-	-	-	-	17,996	126,600
														% of Budget: 14.2%	

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Fiscal Year 2025 - Ending June 2026

		1st Quarter			2nd Quarter			3rd Quarter			4th Quarter			TOTAL	BUDGETED
		July	August	September	October	November	December	January	February	March	April	May	June		
54000 CODE ENFORCEMENT (ZONING/LIVABILITY)															
54010	Animal Issues	-												-	4,500
54030	Dues, Memberships, and Subscriptions (CE)	-												-	200
54053	Employee Training (CE)	-												-	500
54060	Equipment / Software (CE)	-												-	500
54065	Inoperable Vehicle Towing	-												-	1,500
54070	Overgrown Lot Clearing	-												-	1,500
54200	Supplies (CE)	-												-	500
54300	Unsafe Buildings Demolition	-												-	-
		-	-	-	-	-	-	-	-	-	-	-	-	-	9,200
														% of Budget: 0.0%	
55000 PLANNING, ZONING, PERMITTING															
55010	Advertising	160												160	1,000
55020	Arborist Reports	-												-	10,000
55030	Dues, Memberships, and Subscriptions (PZP)	-												-	400
55060	Equipment / Software (PZP)	-												-	1,000
55150	Postage (PZP)	-												-	400
55160	Professional Services (PZP)	-												-	15,000
55180	Public Outreach (PZP)	-												-	2,500
55200	Supplies (PZP)	-												-	400
55400	Planning Commission	150												150	5,000
55500	Board of Zoning Appeals	-												-	3,000
		310	-	-	-	-	-	-	-	-	-	-	-	310	38,700
														% of Budget: 0.8%	
56000 EMERGENCY SERVICES / CERT															
56053	Employee Training and Travel	-												-	2,500
56060	Equipment / Software (ESC)	-												-	1,000
56062	Radio Contract	-												-	3,200
56065	Mobile Devices	281												281	1,500
56070	Generator Maintenance	-												-	2,500
56180	Public Outreach (ESC)	-												-	500
56200	Supplies (ESC)	-												-	10,000
56220	PPE	-												-	4,500
56240	Response Supply Kits	-												-	1,620
56300	MISC - Emergency Management	281												281	-
55150	Meals	-												-	-
55160	Accommodations	-												-	-
55180	Fuel/Mileage	-												-	-
55200	Other	-												-	-
56500	Emergency Activations	-												-	30,000
56800	Teen CERT Program	-												-	-
		561	-	-	-	-	-	-	-	-	-	-	-	561	57,320
														% of Budget: 1.0%	

Town of James Island Monthly Budget Report

Fiscal Year 2025 - Ending June 2026

Town of James Island Monthly Budget Report		1st Quarter			2nd Quarter			3rd Quarter			4th Quarter			TOTALBUDGETED	
		July	August	September	October	November	December	January	February	March	April	May	June		
57000	FACILITIES, PARKS & EQUIPMENT														
57060	Equipment, Funitures, Fixtures (non-cap)	-												-	3,000
57070	Facilty Rental Deposit Returns	-												-	-
57080	Facilities Maintenance	232												232	25,000
57100	Facility Upgrades / Construction (non-cap)	-												-	2,000
57120	Fire Safety / First Aid	1,080												1,080	-
57150	Janitorial	1,650												1,650	20,000
57160	Rent - Storage Unit	-												-	1,100
57170	Security Monitoring	222												222	3,400
57180	Street Lights	15,724												15,724	135,000
57190	Utilities	3,155												3,155	28,000
57250	Vehicle and Equipment Fuel	-												-	6,500
57260	Vehicle and Equipment Maintenance	40												40	18,000
57300	NON-HTAX Maintenance													-	120,000
57310	Dog Stations	183												183	18,000
57320	Brantley Park	-												-	2,000
57330	Dock Street Park	-												-	10,000
57340	Hillman Lot	-												-	10,000
57350	Mill Point Park	-												-	50,000
57360	Pinckney Park	-												-	30,000
		22,287	-	-	-	-	-	-	-	-	-	-	-	22,287	362,000
														% of Budget: 6.2%	
58000	COMMUNITY SERVICES														
58010	Business Development Council	-												-	500
58020	Children's Council	-												-	-
58030	Community Service Contributions	2,631												2,631	40,000
58040	Community Tutoring Programs	8,155												8,155	5,000
58050	Crime Watch Materials	-												-	-
58060	Drainage Council	-												-	500
58070	History Commission	-												-	6,000
58080	James Island Pride	-												-	6,000
58085	Helping Hands	-												-	2,000
58090	Neighborhood Council	-												-	2,800
58100	Repair Care Program	8,829												8,829	40,000
58200	Special Events	-												-	2,000
58210	Tree Council	44												44	5,000
58220	Youth Sports Program with CHS	-												-	12,200
		19,659	-	-	-	-	-	-	-	-	-	-	-	19,659	122,000
														% of Budget: 16.1%	

Town of James Island Monthly Budget Report

Fiscal Year 2025 - Ending June 2026

		1st Quarter			2nd Quarter			3rd Quarter			4th Quarter				
		July	August	September	October	November	December	January	February	March	April	May	June	TOTAL	BUDGETED
59000 ISLAND SHERIFF'S PATROL															
59001	ISP Salaries	24,928												24,928	361,290
59005	ISP Benefits	7,477												7,477	104,377
59020	ISP Operating Costs (radio, fuel, maint, WL, vehicle use	3,278												3,278	20,000
59100	ISP Dedicated Officer	21,856												21,856	115,005
		57,538	-	-	-	-	-	-	-	-	-	-	-	57,538	600,672
		% of Budget: 9.6%													
60000 TREE FUND															
	PRIOR TREE FUND BALANCE													23,000	
	ESTIMATED FY REVENUE													2,500	
														25,500	
60010	Tree Maintenance and Care													-	10,000
60020	Tree Planting													-	1,200
	Transfer to GF													86,000	
														97,200	
		-	-	-	-	-	-	-	-	-	-	-	-	End Balance	(71,700)

Town of James Island Monthly Budget Report

Fiscal Year 2025 - Ending June 2026

		1st Quarter			2nd Quarter			3rd Quarter			4th Quarter			TOTAL	BUDGETED
		July	August	September	October	November	December	January	February	March	April	May	June		
62000	CAPITAL PROJECTS (non HTAX)														
	ROAD / SIDEWALK INFRASTRUCTURE														
62014	Dill's Bluff Sidewalk III & IV	-												-	-
62022	Regatta Road Sidewalk	-												-	-
62030	Nabors I	-												-	-
62034	Greenhill - Honeyhill Drainage/Paving	-												-	58,800
62040	Traffic Calming Projects	-												-	-
62050	Other Road / Sidewalk Projects	-												-	-
	TOTAL Road / Sidewalk Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	58,800
	DRAINAGE / SEWER PROJECTS														
62060	RIA Sewer Project (connections)	-												-	-
62062	Additional Sewer Connections	-												-	-
62065	James Island Creek Sewer Expansion	-												-	-
62100	Oceanview-Stonepost Drainage I & II	-												-	-
62105	Quail Run Drainage	23,018												23,018	-
62110	Woodhaven Drainage	23,018												23,018	-
62200	Other Drainage / Sewer Projects	-												-	15,000
62210	Cecil Circle	-												-	50,000
	TOTAL Road / Sidewalk Infrastructure	46,035	-	-	-	-	-	-	-	-	-	-	-	46,035	65,000
62520	New Construction JIACC (non-HTAX portion)	-												-	294,430
62522	New Construction JIACC (ATAX match)	-												-	21,000
62600	Audio / Visual Upgrades	-												-	15,000
62610	Public Works Equipment to Capitalize	-												-	1,500
62620	Vehicle Purchase	26,131												26,131	240,000
62650	Town Hall	-												-	64,000
62655	Shutters and Deck	-												-	30,000
62660	Computer Equipment	-												-	23,000
65670	Phone System	-												-	11,000
62700	Parks and Other														200,000
62710	Brantley (non-HTAX eligible)	-												-	-
62720	Dock Street (non-HTAX eligible)	-												-	100,000
62730	Mill Point (non-HTAX eligible)	-												-	100,000
62740	Pinckney (non-HTAX eligible)	-												-	-
62800	Land Acquisition (non-HTAX eligible)	-												-	400,000
		118,201	-	-	-	-	-	-	-	-	-	-	-	72,166	1,359,730
														% of Budget: 5.3%	

Fiscal Year 2025 - Ending June 2026

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