



August 2025 Finance Report

This monthly financial summary report is for the period ending August 31, 2025; the second month of our 2025-2026 Fiscal Year or 16.67% of the way completed. You can compare this percentage to the “% of Budget” cell at the right of each item.

I have continued to fix some mistakes such as deduction withholding errors and organized our deputies’ records. I will also need to start gathering information for our auditor within the next few weeks.

Please note that most budget line items are at or well below budget. I’ve highlighted a few items that stand out, many of which will be adjusted during the upcoming proposed budget amendment.

I am happy to answer any questions you may have.

Revenues:

Overall, revenues are currently at 15.7% to Budget. I would only point out that the Stormwater reimbursements from the County are a fluctuation revenue source that depends on what we undertake to improve the stormwater system. We currently have a request for \$67k for reimbursement and I have also highlighted the matching expense in the Public Works Department below.

Expenses:

Administration

- Legal Services is at 21% of our budget, due to our defense in an existing lawsuit
- Payroll expenses may need to increase due to needing the higher level of QuickBooks Online to gain backup capabilities
- Postage is at 74% of the budget due to newsletter printing costs falling in the early part of the fiscal year, the overall cost will be amended
- Professional Services is over budget due to our unexpected interim financial help from MRB Group, this will be amended
- Supplies are at 40% due to needing to catch-up on resupplying trash bags, hand soap, paper, toner, etc. We realize this item is low and now includes all departments, this will have to be amended also.

Public Works

- Groundskeeping costs are higher this time of year due to the growing season being upon us
- Professional Services is 36% due to services from Laura Cabiness in reviewing citizen drainage requests due to recent rainfall amounts and other drainage and public works projects; in addition, some of these costs will be reimbursable through the County Stormwater fund noted below.
- The Stormwater line here will always appear over budget as work is completed to the stormwater system. These amounts are reimbursable from the Stormwater Fund, and a \$67,000 request is currently pending.

Code Enforcement

- The supply line item is 33% due to the purchase of a badge for newly sworn enforcement officer Parker Richardson

Planning, Zoning, Permitting

- Equipment and Software is 38% of budget due to the lease agreement on our plotter. Plotter costs will be moved from Information Services in the amended budget. Please note that Information Services in Administration is only at 3.6%
- Professional Services is 25% due to services from Laura Cabiness in reviewing plans for planning and zoning permits.

Emergency Services / CERT

- Mobile Devices is at 35% of budget and the Emergency Management line for the zoom contract was unbudgeted. Some adjustments need to be made here as these items were combined for this new department. There have been no added costs, just reallocation issues withing account numbers. Additionally, we can eliminate the zoom contract for the time being. Also, please note that Information Services (where these costs were prior) is only at 3.6% and the budget will be amended.

Facilities, Parks, & Equipment

- The Street Light item is the cost for electricity and is a bit high at 23%. Electricity rates have increased, and the town added a couple of lights in the past year at the request of citizens.

Community Services

- The Community Tutoring Programs we discussed in the July report. This spanned the fiscal years, so last year's budget was low in this item and this year is over. This can be included in the amendment and there may be no other expenses to this item for this fiscal year.

HTAX Operating Fund

- The Community Events line item is at 33% due to the Town's contribution to the CCPRD Annual Christmas Light show. This is an amount that is paid early in the fiscal year.

Mike Hemmer – Finance Director

www.JamesIslandSC.us

Fiscal Year 2025 - Ending June 2026

Town of James Island Monthly Budget Report				1st Quarter			2nd Quarter			3rd Quarter			4th Quarter						
Fiscal Year 2025 - Ending June 2026				July	August (2 months of 12 is 16.67% of the year)	September	October	November	December	January	February	March	April	May	June	TOTAL	BUDGETED		
40000 GENERAL FUND REVENUE																			
40010	Brokers & Insurance Tax Program															168,452	750,000	22.5%	
40011	Brokers Tax Program (BTP)			163,587	-											163,587	166,087	98.5%	
40012	Insurance Tax Program (ITP)			-	4,865											4,865	583,913	0.8%	
40015	Building Permit Fees			-	5,016											5,016	15,000	33.4%	
40020	Business Licenses			26,493	115,176											141,669	480,000	29.5%	
40025	Donations/Contributions			-	-											-	-		
40050	Facility Rental Fees			(50)	725											675	7,500	9.0%	
40060	Filing Fees			-	400											400	500	80.0%	
40070	Franchise Fees			1,128	28,924											30,052	320,000	9.4%	
40080	Interest Income			37,327	21,827											59,154	145,000	40.8%	
40090	LOP - Alcohol Licensese			-	-											-	6,000		
40100	Local Assessment Fees			4,050	-											4,050	2,900	139.7%	
40110	Local Option Sales Tax															180,101	1,935,000	9.3%	
40112	LOST - Property Tax Credit Fund			-	123,369											123,369	1,330,000	9.3%	
40114	LOST - Municipal Fund			-	56,732											56,732	605,000	9.4%	
40120	Miscellaneous Income			696	215											911	100	911.0%	
40200	Planning & Zoning Fees															6,211	26,000	23.9%	
40202	Accessory Structure			-	-											-	-		
40204	BNB Permit			81	106											187			
40206	Board of Zoning Appeals			-	-											-			
40208	Clearing & Grubbing			25	-											25	-		
40209	Commercial Building Permit			350	100											450	-		
40210	Demolition			-	-											-			
40212	Exempt Plat			-	-											-			
40214	Home Occupation			175	150											325	-		
40216	Residential Zoning Permit			2,220	1,940											4,160	-		
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	275											775	-		
40230	Subdivision Application			180	-											180	-		
40250	Stormwater Fee Reimbursment for Projects			30,000	-											30,000	400,000	7.5%	
40300	State Aid to Subdivisions			-	78,819											78,819	315,000	25.0%	
40310	Telecommunications Tax Program (TTP)			-	-											-	14,000		
40315	Town Market Vendor Payments			-	-											-	-		
40320	Homestead Exemption			46,285	-											46,285	46,000	100.6%	
40500	Grants			-	5,192											5,192	-	not budgeted	
40600	ARP Allocation			-	-											-	-		
41000	Transfers In				-											-	357,930		
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		
				313,156	443,830	-	-	-	-	-	-	-	-	-	-	756,986	4,820,930	15.7%	
																	% of Budget:	15.7%	

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			TOTAL		BUDGETED			
		July	August (2 months of 12 is 16.67% of the year)	September	October	November	December	January	February	March	April	May	June						
51000 ADMINISTRATION																			
51001	Salaries	52,246	54,913											107,159	947,124		11.3%		
51005	Benefits - Staff	21,710	22,170											43,880	561,192		7.8%		
51010	Advertising	249	-											249	3,000		8.3%		
51012	Audit	-	-											-	13,500		0.0%		
51015	Banking													199	800		24.8%		
51016	Bank Charges	69	130											199	300				
51017	Bank Charges - Credit Card	-	-											-	500				
51020	Codification	263	88											351	1,000		35.1%		
51025	Copier	-	473											473	4,500		10.5%		
51030	Dues, Memberships, and Subcriptions	132	243											374	3,000		12.5%		
51035	MASC Membership	-	-											-	5,400		0.0%		
51037	Business License Contract Fees	-	934											934	-	not budgeted			
51040	Elections	-	-											-	10,000				
51050	Employees													1,430	15,680		9.1%		
51051	Employee Appreciation	145	-											145	2,800		5.2%		
51052	Employee Screening	-	-											-	380				
51053	Employee Training and Travel	-	-											-	3,000				
51054	Employee Wellness	-	1,080											1,080	4,000		27.0%		
51055	Uniforms	-	204											204	5,500		3.7%		
51060	Equipment/Software/Maintenance	-	-											-	1,500		0.0%		
51070	Grant Writing Services	-	-											-	1,000		0.0%		
51080	Information Services	3,955	774											4,729	131,680		3.6%		
51090	Insurance	-	-											-	95,000		0.0%		
51110	Legal Services	14,130	11,210											25,340	120,000		21.1%		
51115	Legal Settlement	-	-											-	-				
51130	Mileage Reimbursement	-	-											-	600				
51140	Payroll Expenses	559	637											1,195	6,000		19.9%		
51150	Postage	5,316	214											5,530	7,500		73.7%		
51160	Professional Services	7,632	2,572											10,203	9,000		113.4%		
51200	Supplies	1,091	1,281											2,372	6,000		39.5%		
		107,496	96,922	-	-	-	-	-	-	-	-	-	-	204,418	1,943,476		10.5%		
														% of Budget:		10.5%			
52000 ELECTED OFFICIALS																			
52001	Salaries	5,385	5,385											5,385	78,500		6.9%		
52005	Benefits - Elected Officials	6,185	6,185											12,371	117,000		10.6%		
52030	Council Expenses	53	-											53	2,000		2.7%		
52040	Mayor Expense	194	301											495	2,000		24.8%		
52053	Training	-	-											-	500				
		11,818	11,871	-	-	-	-	-	-	-	-	-	-	18,304	200,000		9.2%		
														% of Budget:		9.2%			

Fiscal Year 2025 - Ending June 2026

Town of James Island Monthly Budget Report				1st Quarter		2nd Quarter			3rd Quarter			4th Quarter						
Fiscal Year 2025 - Ending June 2026				July	August (2 months of 12 is 16.67% of the year)	September	October	November	December	January	February	March	April	May	June	TOTAL	BUDGETED	
53000 PUBLIC WORKS																		
53030	Dues, Memberships, and Subscriptions (PW)			-	-											-	800	
53060	Equipment / Software PW (non-cap)			-	87											87	4,000	2.2%
53070	Groundskeeping			2,228	13,283											15,511	65,000	23.9%
53130	Mileage Reimbursement (PW)			-	-											-	-	
53160	Professional Services PW			-	-											3,585	10,000	35.9%
53162	Engineering Services			-	3,585											3,585	-	
53170	Projects PW (non-cap)			-	6,250											6,250	35,000	17.9%
53175	Stormwater Expenses (sent to County for Reimbursement)			2,250	65,218											67,468	-	reimbursable
53180	Public Outreach			-	-											-	300	
53190	Signage			(1,564)	-											(1,564)	7,000	-22.3%
53200	Supplies PW			82	-											82	4,500	1.8%
				17,996	88,422	-	-	-	-	-	-	-	-	-	-	110,003	126,600	86.9%
																% of Budget: 86.9%		
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)			-	164											164	500	32.8%
54300	Unsafe Buildings Demolition			-	-											-	-	
				-	164	-	-	-	-	-	-	-	-	-	-	164	9,200	1.8%
																% of Budget: 1.8%		
55000 PLANNING, ZONING, PERMITTING																		
55010	Advertising			160	112											160	1,000	16.0%
55020	Arborist Reports			-	2,150											2,150	10,000	21.5%
55030	Dues, Memberships, and Subscriptions (PZP)			-	-											-	400	
55060	Equipment / Software (PZP)			-	377											377	1,000	37.7%
55150	Postage (PZP)			-	-											-	400	
55160	Professional Services (PZP)			-	3,754											3,754	15,000	25.0%
55180	Public Outreach (PZP)			-	-											-	2,500	
55200	Supplies (PZP)			-	-											-	400	
55400	Planning Commission			150	250											400	5,000	8.0%
55500	Board of Zoning Appeals			-	-											-	3,000	
				310	6,643	-	-	-	-	-	-	-	-	-	-	6,841	38,700	17.7%
																% of Budget: 17.7%		

Fiscal Year 2025 - Ending June 2026

Town of James Island Monthly Budget Report		1st Quarter			2nd Quarter			3rd Quarter			4th Quarter				
		July	August (2 months of 12 is 16.67% of the year)	September	October	November	December	January	February	March	April	May	June	TOTAL	BUDGETED
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	241										521	1,500	34.7%
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										562	-	zoom
55150	Meals	-	-										-	-	
55160	Accommodations	-	-										-	-	
55180	Fuel/Mileage	-	-										-	-	
55200	Other	-	-										-	-	
56500	Emergency Activations	-	-										-	30,000	
56800	Teen CERT Program	-	-										-	-	
		561	521	-	-	-	-	-	-	-	-	-	1,083	57,320	1.9%
		% of Budget: 1.9%													
57000 FACILITIES, PARKS & EQUIPMENT															
57060	Equipment, Funitures, Fixtures (non-cap)	-	-										-	3,000	
57070	Facilty Rental Deposit Returns	-	-										-	-	
57080	Facilities Maintenance	232	2,707										2,940	25,000	11.8%
57100	Facility Upgrades / Construction (non-cap)	-	-										-	2,000	
57120	Fire Safety / First Aid	1,080	-										1,080	-	not budgeted
57150	Janitorial	1,650	1,650										3,300	20,000	16.5%
57160	Rent - Storage Unit	-	145										145	1,100	13.2%
57170	Security Monitoring	222	59										281	3,400	8.3%
57180	Street Lights	15,724	15,832										31,556	135,000	23.4%
57190	Utilities	3,155	2,371										5,526	28,000	19.7%
57250	Vehicle and Equipment Fuel	-	670										670	6,500	10.3%
57260	Vehicle and Equipment Maintenance	40	456										496	18,000	2.8%
57300	NON-HTAX Maintenance												593	120,000	0.5%
57310	Dog Stations	183	-										183	18,000	1.0%
57320	Brantley Park	-	-										-	2,000	0.0%
57330	Dock Street Park	-	-										-	10,000	0.0%
57340	Hillman Lot	-	-										-	10,000	0.0%
57350	Mill Point Park	-	-										-	50,000	0.0%
57360	Pinckney Park	-	410										410	30,000	1.4%
		22,287	24,302	-	-	-	-	-	-	-	-	-	47,182	362,000	13.0%
		% of Budget: 13.0%													

Town of James Island Monthly Budget Report

Fiscal Year 2025 - Ending June 2026

		1st Quarter			2nd Quarter			3rd Quarter			4th Quarter				
		July	August (2 months of 12 is 16.67% of the year)	September	October	November	December	January	February	March	April	May	June	TOTAL	BUDGETED
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	-	375											375	6,000
58080	James Island Pride	-	174											174	6,000
58085	Helping Hands	-	199											199	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	748	-	-	-	-	-	-	-	-	-	-	20,406	122,000
		% of Budget: 16.7%													
59000 ISLAND SHERIFF'S PATROL															
59001	ISP Salaries	24,928	41,270											24,928	361,290
59005	ISP Benefits	7,477	11,921											19,398	104,377
59020	ISP Operating Costs (radio, fuel, maint, WL, vehicle use)	3,278	40											3,318	20,000
59100	ISP Dedicated Officer	21,856	-											21,856	115,005
		57,538	53,231	-	-	-	-	-	-	-	-	-	-	69,499	600,672
		% of Budget: 11.6%													
60000 TREE FUND															
60010 60020	PRIOR TREE FUND BALANCE													23,000	
	ESTIMATED FY REVENUE													2,500	
														25,500	
	Tree Maintenance and Care	-	-											-	10,000
	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

Town of James Island Monthly Budget Report			1st Quarter			2nd Quarter			3rd Quarter			4th Quarter				
Fiscal Year 2025 - Ending June 2026			July	August (2 months of 12 is 16.67% of the year)	September	October	November	December	January	February	March	April	May	June	TOTAL	BUDGETED
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	- not budgeted
62110	Woodhaven Drainage		23,018	-											23,018	- not budgeted
62200	Other Drainage / Sewer Projects		-	-											-	15,000
62210	Cecil Circle		-	-											-	50,000
TOTAL Road / Sidewalk Infrastructure			46,035	-	-	-	-	-	-	-	-	-	-	-	46,035	65,000 70.8%
62520	New Construction JIACC (non-HTAX portion)		-	-											-	294,430
62522	New Construction JIACC (ATAX match)		-	7,184											7,184	21,000 34.2%
62600	Audio / Visual Upgrades		-	-											-	15,000
62610	Public Works Equipment to Capitalize		-	-											-	1,500
62620	Vehicle Purchase		26,131	-											26,131	240,000 10.9%
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	7,184	-	-	-	-	-	-	-	-	-	-	79,349	1,359,730 5.8%
															% of Budget: 5.8%	

Town of James Island Monthly Budget Report

Fiscal Year 2025 - Ending June 2026

		1st Quarter			2nd Quarter			3rd Quarter			4th Quarter				
		July	August (2 months of 12 is 16.67% of the year)	September	October	November	December	January	February	March	April	May	June	TOTAL	BUDGETED
HOSPITALITY TAX (HTAX)															
43000	HTAX BALANCE FROM PRIOR YEAR													2,976,238	3,136,980
	HTAX Revenue	109,029	81,132											190,161	715,000
														% of Budget: 26.6%	
65000 HTAX OPERATING FUND (non-cap)															
65002	Brantly Park Operating	-	-											-	-
65003	Camp and Folly Roads Landscaping Maintenance	-	-											-	3,000
65005	Community Events	-	2,000											2,000	6,000
65007	Guide to Historic JI	-	-											-	1,000
65012	Holiday Decorations	-	-											-	3,000
65015	Promotional Grants	-	-											-	5,000
65016	Rethink Folly Road-Staff time	-	-											-	1,000
65018	Santee Street Public Parking Lots	1,700	2,800											4,500	32,000
65020	Town Market	-	-											-	10,000
65030	JIACC Operations	145	-											145	-
65300	Public Safety of Tourism Areas (25% of ISP transfer to G	-	-											-	150,000
		-	-											-	-
	TOTAL OPERATING:	1,845	4,800	-	-	-	-	-	-	-	-	-	-	6,645	211,000
65500 HTAX ELIGIBLE CAPITAL PROJECTS															
65510	Folly Road Beautification	-	-											-	10,000
65515	Rethink Folly Phase I	-	-											-	400,000
65516	Rethink Folly Phases II & III	-	-											-	-
65520	James Island Arts & Community Center Construction	-	-											-	1,705,570
65529	Brantley Park Improvements	-	-											-	-
65530	Dock Street Improvements	-	-											-	150,000
65540	Hillman Lot	-	-											-	-
65550	Mill Point Improvements	-	-											-	250,000
65560	Pinckney Park Improvements	-	-											-	-
65850	Land Acquisition for HTAX uses	-	-											-	661,176
65860	Other Tourism Related Projects	-	-											-	5,000
	TOTAL Road / Sidewalk Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	3,181,746
HTAX ENDING ESTIMATE															
	Balance from above													2,976,238	
	Revenue													715,000	
	TOTAL AVAILABLE THIS FY:													3,691,238	
	Operating Budget													211,000	
	Projects Budget													3,181,746	
	TOTAL BUDGETED COSTS THIS FY:													3,392,746	
	ESTIMATED ENDING FY BALANCE:													298,492	

26.6%

33.3%

14.1%

error

3.1%

Fiscal Year 2025 - Ending June 2026

[illegible]