

Town of Swansea - 2026-27 General Fund Budget
(Governing Body, Town Administration,
Maintenance, and Police Department)

DRAFT

10/13/2026
Amended Final Budget

Revenue	GL Acct#	FY26		FY 2026-2027			Notes
		Proposed Budget	Actual as of 6/30/2026	Budget	Actual	Percentage	
TOWN ADMIN REVENUE							
Donations	4330			\$ 1,000.00	\$ 1,000.00	100.00%	Nucor/Christmas Dec
Homeland Security Grant	4031			\$ -		#DIV/0!	Cyber Sec/IT Grant DENIED
State Shared Revenue							
Aid to Subdivisions/Local Govt Fund	4041	\$ 22,766.72	\$ 19,578.00	\$ 23,905.05		0.00%	
Homestead Exemption Reimbursement	4064	\$ 14,292.14	\$ 5,982.05	\$ 6,281.15		0.00%	
Business Licenses	4050	\$ 51,511.24	\$ 74,085.40	\$ 77,789.67	\$ 8,063.04	10.37%	
Penalties	4052	\$ 450.00	\$ -	\$ -			
Permit Fees	4055	\$ 100.00	\$ 25.00	\$ 1,000.00	\$ 190.00	19.00%	
Election Filing Fees	4062	\$ 125.00	\$ 175.00	\$ 25.00		0.00%	
Franchise Fees - Electric & Cable	4063	\$ 58,352.00	\$ 58,352.34	\$ 55,100.00		0.00%	
Franchise Fee - Water (JMWSC)	6274	\$ -					None until Nov 2028
Franchise Fee - TNC	4065			\$ 336.00		0.00%	New Franchise Fee
Lexington County Tax Collections							
Property Tax - Current Year	4070	\$ 336,012.05	\$ 238,054.37	\$ 246,790.97		0.00%	3.67 Increase
Property Tax - CY Penalties & Interest	4067	\$ 738.21	\$ 738.21	\$ 746.74		0.00%	
Property Tax - Prior Year/Delinquent	4059	\$ 7,013.36	\$ 7,484.29	\$ 7,633.98	\$ 1,584.58	20.76%	2% increase
Property Tax - PY Penalties & Interest	4061	\$ 7,313.32	\$ 6,842.39	\$ 6,979.24	\$ 237.69	3.41%	2% increase
Vehicle Taxes	4069	\$ 24,193.29	\$ 24,193.29	\$ 25,081.18	\$ 2,686.42	10.71%	3.67 Increase
Motor Carrier Payments	4101	\$ 796.07	\$ 796.07	\$ 825.29	\$ 136.38	16.53%	3.67 Increase
SC Sales & Use Tax Credit	4068	\$ 8,912.49	\$ 8,912.49	\$ 9,090.74		0.00%	2% increase
Watercraft Property Tax	4102	\$ 891.02	\$ 891.02	\$ 923.72	\$ 176.85	19.15%	3.67 Increase
Investment Interest	4079	\$ 1,018.45	\$ 1,018.45	\$ 1,038.82	\$ 16.93	1.63%	
MASC Local Revenue Programs							
Brokers Tax Collection Program	4081	\$ 9,801.09	\$ 9,800.93	\$ 9,996.95	\$ 5,811.89	58.14%	Actual Expected
Insurance Tax Collection Program	4082	\$ 103,628.92	\$ 113,387.50	\$ 119,057.88	\$ 1,300.54	1.09%	2% increase-26 verified
Merchants Inventory Tax	4043	\$ 4,421.12	\$ 4,421.12	\$ 4,509.54		0.00%	2% increase
Telecom Tax Collection Program	4083	\$ 4,314.89	2817.90	\$ 2,874.36	\$ 50.95	1.77%	2% increase
Setoff Debt Collection Program	4084	\$ -	\$ 624.55	\$ 637.04		0.00%	2% increase
Misc Income	4100	\$ -	\$ 10.00	\$ 50.00		0.00%	
Interest Income-MMA (1743)	7000	\$ 748.25	\$ 1,191.97	\$ 1,687.89		0.00%	Earnings from MMA
Sanitation Fees	4212		\$ 32,545.88	\$ 36,477.72	\$ 5,635.93	15.45%	129 Res/18 Comm=147 would like
H-Tax Funds transferred to Reimburse Gen	3012			\$ 47,154.99		0.00%	Transferred from H-Tax Funds
TOTAL REVENUE - TOWN ADMIN		65739963%	\$609,110.32	\$ 686,993.92			

Revenue		FY 2025-26		FY 2026-27			
	GL Acct#	Proposed Budget	Change to	Budget	Actual	Percentage	
POLICE DEPARTMENT REVENUE							
MUNICIPAL POLICE DEPT REVENUE							
Criminal Court Fines & Forfeitures	4131	\$ 109,985.00	\$ 13,080.94	\$ 40,981.85	\$ 2,285.25	5.58%	Part Year Calculations- 6 mo
Interest Income	7000	\$ 25.00	\$ 7.07	\$ 30.00	\$ 0.58	1.93%	
Impound Auto Sales	4145	\$ 2,050.00	\$ 2,050.00	\$ 12,500.00		0.00%	Sale of Unuseable PD vehicles
TOTAL REVENUE - MUNICIPAL/POLICE DEPT		\$ 112,060.00	\$ 15,138.01	\$ 53,511.85			

TOTAL REVENUE - TOWN ADMINISTRATION		\$ 881,519.63	\$624,248.33	\$ 740,505.77			22.6% Increase for 2026-27
GOVERNING BODY EXPENSE							
Insurance							
Tort	6082			\$ 12,186.00		0.00%	
Worker's Comp	6083			\$ 4,154.30		0.00%	
Payroll - Governing Body							
Salary & Wages - Council	6180	\$ 19,800.00	\$ 12,216.00	\$ 19,800.00	\$ 900.00	4.55%	One CM chose 1099NEC/25-26
Employer Taxes - FUTA	6173	\$ 160.00	\$ 83.20	\$ 122.00	\$ 5.40	4.43%	
Employer Taxes - Medicare	6174	\$ 287.00	\$ 92.31	\$ 287.10	\$ 13.05	4.55%	
Employer Taxes - Social Security	6176	\$ 1,228.00	\$ 394.69	\$ 1,227.60	\$ 55.80	4.55%	
Employer Taxes - SC SUI	6175	\$ 120.00	28,65	\$ 118.80	\$ 4.05	3.41%	
Training & Travel							
Training & Conf Reg - Council	6130	\$ 1,000.00	\$ 1,145.61	\$ 1,145.61	\$ 268.48	23.44%	
Training & Conf Reg - Mayor	6130	\$ 50.00		\$ 400.00		0.00%	
Travel & Meals - Council	6240	\$ 750.00	\$ 100.00	\$ 1,200.00		0.00%	
Travel & Meals - Mayor	6240	\$ 250.00		\$ 540.00		0.00%	
Election Expense	6070	\$ 8,365.00		\$ 3,271.57		0.00%	Potential Council Seat
TOTAL EXPENSE - GOVERNING BODY		\$ 32,010.00	\$ 14,031.81	\$ 44,452.98			

Expenses	FY 2025-26			FY 2026-27			
	GL Acct#	Proposed Budget	Change to	Budget	Actual	Percentage	
TOWN ADMIN EXPENSE							
Advertising & Marketing	6010	\$ 1,200.00	\$ 350.72	\$ 2,594.73		0.00%	Public Hearing Ads
Bank Charges & Fees	6020	\$ 1,383.00	\$ 1,014.83	\$ 1,383.00	\$ 144.03	10.41%	
Contracted Services							
Cleaning Service	6041	\$ 2,000.00	\$ 3,037.50	\$ 4,950.38	\$ 843.75	17.04%	Labor + Payroll Proc Fee
CM COG	6048			\$ 10,000.00		0.00%	Assistance/Comp Plan
Stone Mtn - Shredding of documents	6047	\$ 1,600.00	\$ 1,588.74	\$ 1,600.00	\$ 236.33	14.77%	
Sanitation Cost	6273	\$ 47,737.00	\$ 34,609.78	\$ 30,967.02		0.00%	overcharges coming
Dues, Subscriptions & Memberships	6060	\$ 250.00	\$ 425.00	\$ 200.00		0.00%	
Employment Expense							
Job Posting & Search	6100	\$ 100.00		\$ 150.00		0.00%	
Employment Testing & Screening	6125	\$ 100.00	\$ 25.00	\$ 150.00		0.00%	
Training & Conf Reg - Staff	6130	\$ 1,544.71	\$ 50.00	\$ 1,600.00	\$ -	0.00%	
Travel & Meals - Staff	6240	\$ 2,112.70	\$ 2,112.70	\$ 750.00		0.00%	
Fleet Expense							
Fuel	6031	\$ 854.75	\$ 985.06	\$ 1,000.00		0.00%	
Registration & Taxes	6032	\$ 60.00	\$ 50.00	\$ 60.00		0.00%	
Repairs & Maintenance - Vehicle	6033	\$ -	\$ 104.71	\$ 1,600.00		0.00%	Fix 2010 Explorer
Insurance							
Vehicle	6081	\$ 40,105.52	\$ 40,105.52	\$ 200.85	\$ 1,164.74	579.91%	
Property	6081			\$ 2,189.11		0.00%	
Tort	6082			\$ 1,932.00		0.00%	Incl TOS Clks and volunteers
Workers Comp (State Accident Fund)	6083	\$ 14,139.50	\$ 14,139.50	\$ 1,667.72		0.00%	Credit of \$5400.00/less emp
IT & Software							
IT Equipment & Monitoring	6161	\$ -		\$ 9,110.00		0.00%	
Software Licenses	6157	\$ 7,138.00	\$ 9,104.97	\$ 9,287.07	\$ 658.05		Nicholson & Quickbooks
Website Hosting/Maintenance	6042			\$ 1,465.63			S/b inc with grant
Legal & Professional Services							
Auditor	6123	\$ 6,250.00	\$ 4,166.66	\$ 6,250.00		0.00%	Split w/Town Hall
Attorney	6122	\$ 22,367.26	\$ 21,539.22	\$ 22,500.00		0.00%	Split w/Town Hall
Bookkeeper	6124	\$ 8,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,000.00	33.33%	Split w/Town Hall
Equipment & Furniture - Purchased	6201	\$ 4,906.00	\$ 4,315.81	\$ 1,441.33		0.00%	
Equipment Leases	6152	\$ 200.00	\$ 335.18	\$ 400.00		0.00%	
Printer/Copiers Lease Servcie	6201	\$ 3,500.00	\$ 3,714.43	\$ 3,800.00	\$ 948.81	24.97%	
Office Supplies & Printing	6154	\$ 6,957.00	\$ 7,363.48	\$ 1,975.00	\$ 552.64	27.98%	
Postage & Delivery	6155			\$ 936.00	\$ 1,308.45	\$ 1.40	

Expenses		FY 2025-26		FY 2026-27			
	GL Acct#	Proposed Budget	Change to	Budget	Actual	Percentage	
Payroll - Town Hall Staff							
Salary & Wages - Town Hall Staff	6180	\$ 98,277.00	\$ 55,413.67	\$ 60,371.33	\$ 8,840.00	14.64%	Clk/Treas & 1/2 Clerk
Employer Taxes - FUTA	6173	\$ 84.00	\$ 84.68	\$ 84.00		0.00%	
Employer Taxes - Medicare	6174	\$ 1,425.00	\$ 801.94	\$ 1,168.31	\$ 121.20	10.37%	
Employer Taxes - Social Security	6176	\$ 6,093.00	\$ 3,428.71	\$ 4,995.55	\$ 518.14	10.37%	
Employer Taxes - SC SUI	6175	\$ 589.66	\$ 104.08	\$ 126.00		0.00%	
Employer Health - PEBA	6181	\$ 32,000.00	\$ 7,752.60	\$ 7,752.60		0.00%	Employee contribution
Employee Health-PEBA contributions	6181			\$ (3,455.36)	\$ 1,234.30	-35.72%	fwdd by Adp
Employer Retirement - PEBA	6182	\$ 18,240.21	\$ 18,240.00	\$ 14,833.55	\$ 1,198.22	8.08%	3 employees
Payroll Processing Fees	6178	\$ 2,097.00	\$ 2,428.73	\$ 1,800.76	\$ 592.73	32.92%	
Payroll - Town Administrator							
Salary & Wages - Town Administrator	6180	\$ 50,000.00	\$ 9,519.30	\$ 45,000.00	\$ -	0.00%	9 Mo/PT 24 hrs wkly
Employer Taxes - FUTA	6173	\$ 42.00	\$ 42.00	\$ 42.00		0.00%	
Employer Taxes - Medicare	6174	\$ 725.00	\$ 138.03	\$ 652.50		0.00%	
Employer Taxes - Social Security	6176	\$ 3,100.00	\$ 590.20	\$ 2,790.00		0.00%	
Employer Taxes - SC SUI	6175	\$ 84.00	\$ 57.12	\$ 84.00		0.00%	
Employer Health - PEBA	6181	\$ 5,168.40		\$ 5,168.40		0.00%	
Employer Retirement - PEBA	6182	\$ -		\$ 8,284.50		0.00%	18.41%
Payroll Processing Fees	6178	\$ 314.73	\$ 314.73	\$ 675.29		0.00%	9 months
Expenses		FY 2025-26		FY 2026-27			
	GL Acct#	Proposed Budget	Change to	Budget	Actual	Percentage	
Planning & Zoning							
Board & Council Training	6130			\$ 500.00		0.00%	
Travel Expenses	6240			\$ 150.00		0.00%	
Property Tax Notice Billing-Lexington County	6037			\$ 1,650.00		0.00%	
Repair & Maintenance							
R&M - Building	6221	\$ 2,500.00	\$ 3,210.69	\$ 1,500.00		0.00%	
R&M - Equipment	6222	\$ 60.00		\$ 60.00	\$ 758.00	1263.33%	
R&M - Vehicle	6224	\$ 100.00	\$ -	\$ 750.00		0.00%	
Uniforms	6250			\$ 500.00			
Utilities							
Cell Phones	6261	\$ 4,834.00	3729.67	\$ 2,768.40	\$ 538.60	19.46%	Changed Plan Type to Govt
Electricity -Street Lights	6262	\$ 31,626.00	\$ 29,178.28	\$ 28,513.36	\$ 5,960.60	20.90%	Dominion & Aiken - No Lift Stations
Electricity - Town Hall	6262			\$ 4,050.35		14.42%	Dominion
Internet & Land Lines	6263	\$ 4,444.00	\$ 4,406.85	\$ 4,641.98	\$ 584.10	12.58%	
Water	6281	\$ -					Unknown charge
Sewer	6273	\$ -		\$ -			Unknown charge
TOTAL EXPENSE - TOWN ADMIN		\$ 433,109.44	\$ 296,850.42	\$ 325,022.63			

Expenses		FY 2025-26		FY 2026-27			
	GL Acct#	Proposed Budget	Change to	Budget	Actual	Percentage	
MAINTENANCE EXPENSES							
Employment Expense							
Employment Testing/Screening		\$ -	\$ 26.00	\$ 52.00		0.00%	
Fuel	6031	\$ 854.75	\$ 315.82	\$ 2,425.00	\$ 660.24		
Insurance							
Equipment	6085			\$ 757.55		0.00%	
Vehicle Insurance	6081			\$ 4,405.93		0.00%	
Property Insurance	6084			\$ 1,395.04		0.00%	
Worker's Comp	6083			\$ 830.86		0.00%	
Tort	6082			\$ 597.60		0.00%	
Payroll - Maintenance							
Salary & Wages -Maintenance	6180	\$ -	\$ 49,174.41	\$ 31,200.00	\$ 4,881.80	15.65%	
H-Tax Allowance for Park Maintenance	6180			\$ (5,200.00)		0.00%	H-Tax Allowance
Employer Taxes - FUTA	6173	\$ -	\$ 84.00	\$ 42.00	\$ 29.29	69.74%	Dominion
Employer Taxes - Medicare	6174	\$ -	\$ 713.03	\$ 452.40	\$ 70.78	15.65%	
Employer Taxes - Social Security	6176	\$ -	\$ 3,048.81	\$ 1,934.40	\$ 302.67	15.65%	
Employer Taxes - SC SUI	6175	\$ -	\$ 295.05	\$ 84.00	\$ 21.97	26.15%	
Employer Health - PEBA	6181	\$ -					P/T no benefits
Employer Retirement - PEBA	6182	\$ -					P/T no benefits
Payroll Processing Fees	6178	\$ -		\$ 900.38		0.00%	
Repair & Maintenance							
R&M - Building	6221			\$ 500.00		0.00%	
R&M - Equipment	6222	\$ 2,500.00	\$ 3,210.69	\$ 3,000.00	\$ 115.00	3.83%	
R&M - Vehicles	6224	\$ 60.00		\$ 3,000.00		0.00%	
Supplies/Equipment							
Equipment Supplies/Parts	6101			\$ 1,600.00	\$ 1,540.01	96.25%	
Equipment Lease	6152						
Maint. Uniforms	6250			\$ 500.00			
Utilities							
Electricity - Maintenance	6262		\$ 1,834.04	\$ 2,034.04		0.00%	Dominion
Cell Phone	6261		\$ 924.00	\$ 462.00		0.00%	Verizon
Water	6281	\$ -					
Sewer	6275	\$ -		\$ -			
Security	6191			\$ 475.00		0.00%	verizon
TOTAL MAINTENANCE EXPENSE		\$ 3,414.75	\$ 59,625.85	\$ 51,448.20			

Expenses		FY 2025-26		FY 2026-27			
	GL Acct#	Proposed Budget	Change to	Budget	Actual	Percentage	
POLICE DEPARTMENT/REACTIVATE							
Advertising & Marketing	6010	\$ 1,200.00	\$ 100.00	\$ 750.00		0.00%	
Bank Charges & Fees	6020	\$ 1,383.00	\$ 994.83	\$ 200.00		0.00%	
Contracted Services							
Cleaning Service	6041		\$ 3,037.50	\$ 2,025.00		0.00%	Half a year
Printer/Copiers Lease Servcie	6201		\$ 5,000.00	\$ 720.66		0.00%	
Equipment & Furniture	1300			\$ 4,500.00			
Crime Prevention	6043			\$500.00			
Dues, Subscriptions & Memberships	6060		\$ 1,000.00	\$ 450.00		0.00%	
Employment Expense							
Employment Testing & Screening	6125			\$ 450.00		0.00%	
Training & Conference Registration PD	6130		\$ 750.00	\$ 1,500.00		0.00%	
Travel & Meals - PD	6240			\$ 400.00		0.00%	
Fleet Expense							
Fuel	6031		\$ 1,200.00	\$ 8,500.00		0.00%	
Tags & Taxes	6032		\$ 40.00	\$ 200.00		0.00%	use sale of vehicles in lot
Vehicle Replacement	4444			\$ 12,500.00		0.00%	
Insurance							
Vehicle	6081		\$ 2,540.00	\$ 1,740.80		0.00%	
Property	6081			\$ 2,505.79		0.00%	
Tort	6082		\$ 128.00	\$ 2,425.18		0.00%	
Workers Comp	6083		\$ -	\$ 2,496.58		0.00%	
IT & Software							
IT Equipment & Monitoring	6223			\$ 34,456.37		0.00%	
Software Licenses	6157		\$ 3,878.00				
Website Hosting/Maintenance	6042			\$ 879.37			
Junenile Detention				\$ 500.00			
Judicial Court Expense							
Municipal Judge	6050		\$ 2,423.79	\$ 10,793.16		0.00%	Six Months 1400+FICA-Retir
S C State Treasurer	6051	\$ -	\$ 8,439.98	\$ 33,043.67	\$ 1,743.61	5.28%	80.63%
Victim Services - Lexington Cty Sheriff's Dept	6052	\$ -	\$ 2,533.14	\$ 7,938.18	\$ 201.87	2.54%	19.37%
Attorney	6122		\$ 22,500.00	\$ 22,500.00		0.00%	
Auditor	6123		\$ 6,250.00	\$ 6,250.00		0.00%	
Accountant	6124		\$ 12,000.00	\$ 12,000.00		0.00%	

Expenses	GL Acct#	FY 2025-26		FY 2026-27			
		Proposed Budget	Change to	Budget	Actual	Percentage	
Office Expenses							
Office Supplies & Printing	6154		\$ -	\$ 725.00		0.00%	
Postage & Delivery	6155		\$ 922.05	\$ 350.00		0.00%	
Payroll - Police Department							
Salary & Wages -Police Dept	6180	\$ -	\$ 36,247.68	\$ 52,500.00		0.00%	chief/1 pt officers-7 mos
Salary & Wages -Clerk of Court	6180			\$ 20,202.00	\$ 2,920.00	14.45%	Clerk of Court 18.41%
H-Tax Allowance Security	6180			\$ (12,000.00)		0.00%	H-Tax Allowance
Employer Taxes - FUTA	6173	\$ -	\$ 84.00	\$ 84.00		0.00%	
Employer Taxes - Medicare	6174	\$ -	\$ 408.58	\$ 761.25	\$ 41.84	5.50%	
Employer Taxes - Social Security	6176	\$ -	\$ 1,747.18	\$ 3,255.00	\$ 178.88	5.50%	
Employer Taxes - SC SUI	6175	\$ -	\$ -	\$ 84.00		0.00%	
Employer Health - PEBA	6181	\$ -	\$ -	\$ 1,989.40		0.00%	
Employer Retirement - PEBA	6182	\$ -	\$ -	\$ 10,137.07		0.00%	20.84%
Payroll Processing Fees	6178	\$ -	\$ 623.34	\$ 525.22		0.00%	based on 2 emp
R&M - Building	6221		\$ 205.55	\$ 4,000.00		0.00%	roof & Door repair old PD
R&M - Equipment	6222	\$ -	\$ 2,000.00	\$ 2,850.00		0.00%	
R&M - Vehicles	6224	\$ -	\$ 60.00	\$ 2,000.00		0.00%	
Police Uniforms	6250			\$ 2,450.00		0.00%	
Utilities				\$ -			
Electricity - Police Department	6262	\$ 8,200.00	\$ 9,280.00	\$ 2,038.56		0.00%	Dominion
Cell Phone	6261	\$ 641.00	\$ 641.00	\$ 1,386.00		0.00%	Verizon
Internet & Landline	6263	\$ 1,855.00	\$ 1,902.00	\$ 2,033.52	\$ 512.62	25.21%	
Water	6281	\$ -	\$ -	\$ -			
Sewer	6275	\$ -	\$ -	\$ -			
Continuency and H-Tax Reimbursement)	4046	\$ -	\$ -	\$ 53,986.18			
TOTAL EXPENSE -POLICE DEPARTMENT		\$ 502,349.07	\$ 126,936.62	\$ 319,581.96	\$ 21,061.88		

Reserve Funds Carry Over from 2025-2026

\$ 450,000.00 This figure is not added to anything=just a statement

NOTES: Columns K & L do not reflect monies or expenses from the Water Department since we have turned it over to Joint Municipal Water / Sewer	NOTES:			Before Pay Increase
	\$ 740,505.77	Budget Revenue		
	\$ 740,505.77	Budget Expenses		
	\$ (0.00)	Contingency		H -Tax Allowance

Escrow - Commerical Deposit - Water	4201		\$ 8,604.22	\$ 8,604.22		0.00%	Money held for Deposits
Escrow - Residential Utility Deposit - Water	4203		\$ 8,985.92	\$ 8,985.93		0.00%	Money held for Tap fees
Escrow - Employee Health MoneyPlus Deduction	6181			\$ 3,900.00	\$ 2,000.00	51.28%	MoneyPlus from Payroll
Escrow - Employee Health MoneyPlus Admin Fe	6181			\$ 42.90	\$ 22.00	51.28%	MoneyPlus Admin Fees
USDA Loan/Town of Swansea				\$ 136,872.00	\$ 45,624.00	\$ 0.33	Paid by JMWSA

FY26 dr5

\$ 689,782.93

\$ 624,248.33

Estimate of 3.67 increase in property tax from 2026 to 2027

\$ 691,891.45

\$263734.75 x 1.0367 = \$273621.16

\$ (2,108.52)