Town of Swansea - 2025-26 Enterprise Fund Budget (closeout of water & sewer)
Sanitation Services Moved to GF for FY26 (Nov 2025 - June 2026)
ASSUMPTION: Operations agreement becomes effective 2/1/2026; Town has 7 months of operational activity in Enterprise Fund

		FY 2021-22		FY 2022-23		FY 2023-24		FY 2024-25		FY 2025-26		
Revenue	GL Acct#	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual as of 6/30/25	Budget	Suggested Change	NOTES
Accounts Receivables (from prior FY)			$ 162,299.26		$ 187,016.18		$ 206,558.04	$ 228,687.43	$ -	$ -		included in budget projections below
Water Service	4216	$ 672,350.00	$ 439,343.00	$ 450,000.00	$ 455,685.00	$ 527,212.00	$ 430,050.83	$ 450,000.00	$ 411,847.15	$ 293,428.13		see FY26 Utility Payment Projections for July-Oct 2025 worksheet
Tap Fees	4215	$ 6,000.00	$ 3,348.00	$ 3,500.00	$ 25,653.00	$ 25,650.00	$ 2,055.00	$ 7,500.00	$ 5,047.50	$ 8,220.00		see FY26 Utility Payment Projections for July-Oct 2025 worksheet
Commercial Fee	4201	$ -	$ -	$ -	$ 3,025.00	$ 3,025.00	$ 2,687.50	$ 3,025.00	$ 2,906.25	$ 8,604.22		see FY26 Utility Payment Projections for July-Oct 2025 worksheet
Deposit	4203	$ -	$ -	$ -	$ 1,600.00	$ 1,600.00		$ 1,600.00	$ 17,123.41	$ 8,435.05		see FY26 Utility Payment Projections for July-Oct 2025 worksheet
Fire	4204		$ -	$ -	$ 36,773.56	$ 39,000.00	$ 38,759.18	$ 42,390.00	$ 40,961.42	$ 28,951.29		see FY26 Utility Payment Projections for July-Oct 2025 worksheet
Set-Up Fee		$ -	$ -	$ -	$ 475.00	$ 475.00		$ 475.00	$ 5,175.00	$ 37.50		
Impact Fees	4206	$ 35,000.00	$ 29,591.00	$ 26,500.00	$ 30,239.39	$ 35,509.00	$ 28,306.12	$ 29,000.00	$ 29,332.59	$ 21,609.99		see FY26 Utility Payment Projections for July-Oct 2025 worksheet
Penalty & Reconnect Fees	4210	$ 30,000.00	$ 30,981.00	$ 15,000.00	$ 36,867.28	$ 36,800.00	$ 21,989.49	$ 30,216.95	$ 17,370.53	$ 3,510.65		see FY26 Utility Payment Projections for July-Oct 2025 worksheet
Interest Earned	7000	$ 100.00	$ -	$ -	$ 14.82	$ 20.00	$ 17.32	$ 20.00	$ 27.30	$ 9.10		1/3 FY25 actuals
Miscellaneous	4207	$ 1,085.00	$ 4,865.00	$ 2,500.00	$ 90.00	$ 90.00	$ 682.03	$ 1,000.00	$ 3,062.40	$ 2,529.08		see FY26 Utility Payment Projections for July-Oct 2025 worksheet
Sewer Services	4214	$ -	$ 110,739.00	$ 100,000.00	$ 140,927.87	$ 132,887.00	$ 145,632.46	$ 132,500.00	$ 144,679.72	$ 98,964.53		see FY26 Utility Payment Projections for July-Oct 2025 worksheet
Overpays	4208						$ 28,851.79	$ -	$ 30,466.20	$ 16,190.63		see FY26 Utility Payment Projections for July-Oct 2025 worksheet
RETND	4211						$ 866.46	$ -	$ 423.07	$ 556.67		
Setoff Debt Collections (MASC)							$ 11,662.82	$ 13,000.00	$ 3,729.42	$ -		FY26 represents the current Utilities debt balance in MASC's setoff debt collection system. May not be fully collected in FY26.
Sanitation Fees	4212	$ 50,000.00	$ 23,659.00	$ 25,000.00	$ 34,641.11	$ 34,820.00	$ 36,285.29	$ 42,753.30	$ 38,964.69	$ 25,976.46		customer billing for 8 months; based on monthly FY25 average of $3283.05 x 8 months
SCIIP Grant	4220						$ 39,660.00	$ 566,995.00	$ 581,037.03	$ -		remaining grant balance
Vehicle Salvage/Sale								$ 10,500.00	$ -	$ -		
Clean-up	4219								$ 280.00			
Non-AR payments - ??										$ 6,287.50		see FY26 Utility Payment Projections for July-Oct 2025 worksheet
JMWSC Equipment Purchase (MOU)	NEW									$ -	y	generator, pressure jetter, other equipment o be purchased by JMWSC
TOTAL REVENUE		$ 744,535.00	$ 618,867.00	$ 597,500.00	$ 731,350.92	$ 802,268.00	$ 787,506.29	$ 1,559,662.68	$ 1,332,433.68	$ 523,310.80		

ASSUMPTIONS:

A. JMWSC will begin billing customers in November 2025 for their October 2025 usage

NOTES:

1. Accounts Receivables includes estimated utility payments to be collected in the following months (based on FY 23 & FY24 actuals):
   July 2025 for June 2025 billing ($33,990 water + $11,156.25 sewer + $2,560.56 sanitation)
2. CMCOG has applied for a July 31,2025 extension of SCIIP Grant to cover project close-out activities.

Town of Swansea - 2025-26 Enterprise Fund Budget (closeout of water & sewer)
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ASSUMPTION: Operations agreement becomes effective 2/1/2026; Town has 7 months of operational activity in Enterprise Fund

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Non-AR payments - ??										$ 6,287.50		see FY26 Utility Payment Projections for July-Oct 2025 worksheet
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Town of Swansea - 2025-26 Hospitality Tax Fund Budget

Revenue	GL Acct#	FY26 Proposed Budget	Actuals	Change to	Notes
Local H-Tax Remittances		$ 133,680.13			Anticipated revenue based on 2023 sales revenue reported to SCDOR by h-tax eligible food-service businesses in town limits
Interest		$ 100.00			
TOTAL REVENUE - HOSPITALITY TAX FUND		**$ 133,780.13**			

Expenses	GL Acct#	FY 2025-26 Proposed Budget		Change to	Notes
Public Events (H-Tax Grants)		$ 26,736.03			20% of local h-tax remittances; allowable use to fund events to draw visitors & generate more h-tax revenue
Public Facilities (Parks, Etc.)		$ 26,736.03			20% of local h-tax remittances; allowable use
Advertising & Promotion		$ 13,368.01			10% of local h-tax remittances; allowable use
Water & Sewer Infrastructure		$ -			50% of local h-tax remittances; allowable use
Reserves		$ 66,940.06			no restrictions on how this can be used
TOTAL EXPENSES - HOSPITALITY TAX FUND		**$ 133,780.13**			

Town of Swansea - 2025-26 General Fund Budget (governing body, town administration, police department, public works, municipal court)

Items that have changed since the previous draft appear in red text.
FY25 actuals reflect figures on preliminary Rev & Exp report for July 2024 thru June 2025, run 7/12/25
Items needing discussion are highlighted in yellow.

		FY 2021-22		FY 2022-23		FY 2023-24		FY 2024-25		FY26		
Revenue	GL Acct#	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual as of 6/30/25	Proposed Budget	Change to	Notes
TOWN ADMIN REVENUE												
ARPA Revenue (CARES Act)		$ 103,238.00	$ 239,214.00	$ -	$ 239,214.02	$ -	$ -	$ -	$ -	$ -		All ARPA funds have been allocated & disbursed
State Shared Revenue												
Aid to Subdivisions/Local Govt Fund	4041	$ -	$ -	$ -	$ 16,012.05	$ 16,500.00	$ 22,018.48	$ 18,655.00	$ 34,061.69	$ 19,578.00		FY26 reflects SCRFA anticipated disbursement
Homestead Exemption Reimb	4064	$ -	$ 12,534.00	$ 12,500.00	$ 15,273.54	$ 15,000.00	$ 15,068.88	$ 15,000.00	$ -	$ 5,982.00		FY26 is average of prior year actuals verified with SCDOR; disbursements come in late March or early April
Merchants Inventory Tax		$ -	$ 4,421.00	$ 4,421.00	$ -	$ -	$ -	$ -	$ -	$ 4,421.12		
Business Licenses	4050	$ 75,000.00	$ 59,216.00	$ 65,000.00	$ 51,268.13	$ 51,500.00	$ 18,032.93	$ 53,000.00	$ 77,527.91	$ 51,511.24		FY26 budgeted is avg of prior 4 years actuals; Business license year runs May 1 through April 30
Penalties							$ 103.80	$ -	$ 138.07	$ 450.00		Issues with some Businesses refusing to file Business Licesnse Application
Permit Fees	4055							$ 500.00	$ -	$ 100.00		sign, zoning, and other permits as per ordinances
Election Filing Fees		$ 100.00	$ 300.00	$ 100.00	$ -	$ -	$ 50.00	$ -	$ -	$ 125.00		
Franchise Fees - Electric & Cable	4063	$ 65,000.00	$ 94,071.00	$ 95,000.00	$ 54,302.09	$ 54,500.00	$ 41,970.58	$ 54,000.00	$ 9,722.46	$ 58,352.34		FY26 budgeted is avg of prior 4 years actuals
Franchise Fee - Water (JMWSC)		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		per JMWSC, no expected revenue sharing for FY26
Lexington County Tax Collections												Swansea is LexCo tax district 4S; total LexCo disbursement to 4S for FY25 was $281,861.06
Property Tax - Current Year	4070	$ 170,000.00	$ 105,910.00	$ 110,000.00	$ 18,734.00	$ 188,000.00	$ 211,807.44	$ 212,000.00	$ 268,083.66	$ 333,512.05		FY26 budget = $2,590,295 (2024 reassessed property values) x .11797 (rollback millage rate with millage cap added in); includes real property, personal property, vehicles; per LexCo, FY25 current property tax disbursement to 4S was $222,385.79
Property Tax - CY Penalties & Interest	4067				$ 1,525.00	$ 1,526.00	$ 621.75	$ 650.00	$ 771.89	$ 738.21		per LexCo, FY25 disbursements to 4S for CY tax penalties was $691.57
Property Tax - Prior Year/Delinquent	4059	$ 15,000.00	$ 100,037.00	$ 100,000.00	$ 105,445.95	$ 85,915.00	$ 15,521.15	$ 15,000.00	$ -	$ 7,484.29		per LexCo, FY25 disbursements to 4S for delinquent taxes was $14,277.89
Property Tax - PY Penalties & Interest	4061				$ 12,949.00	$ 13,000.00	$ 2,328.15	$ 2,000.00	$ -	$ 6,842.39		per LexCo, FY25 disbursements to 4S for delinquent tax penaties was $2,231.62
Vehicle Taxes	4069				$ 26,403.00	$ 26,400.00	$ 22,626.96	$ 28,000.00	$ 4,720.89	$ 24,193.29		collected & disbursed monthly; per LexCo, FY vehicle tax disbursement to 4S was $29,551.67
Motor Carrier Payments	4101	$ 350.00			$ 873.00	$ 873.00	$ 770.87	$ 800.00	$ 173.00	$ 796.07		per LexCo, FY25 disbursements to 4S for motor carrier payments was $1,110.31
SC Sales & Use Tax Credit	4068				$ 6,643.00	$ 6,643.00	$ 10,040.87	$ 8,000.00	$ 1,998.05	$ 8,912.49		FY26 budget is average of prior years' actuals; per LexCo, FY25 state S&U credit disbursement to 4S was $9,328.26
Watercraft Property Tax	4102									$ 891.02		per LexCo, FY25 disbursements to 4S for watercraft property taxes was $1,268.02
Investment Interest	4079									$ 1,162.64		per LexCo, FY disbursement to 4S for investment interest was $1,015.93

MASC Local Revenue Programs												
Brokers Tax Collection Program	4081	$ 5,000.00	$ 4,512.00	$ 4,500.00	$ 3,475.15	$ 3,400.00	$ 5,015.20	$ 4,334.00	$ 4,588.87	$ 9,800.93		FY25 are actuals per MASC disbursement records
Insurance Tax Collection Program	4082	$ 93,000.00	$ 119,476.00	$ 120,000.00	$ 103,000.22	$ 103,000.00	$ 122,483.67	$ 114,987.00	$ 116,044.37	$ 3,628.92		FY25 are actuals per MASC disbursement records
Telecom Tax Collection Program	4083	$ 7,000.00	$ 3,575.00	$ 3,500.00	$ 5,724.52	$ 5,700.00	$ 3,062.76	$ 4,121.00	$ 2,981.79	$ 4,352.35		FY25 are actuals per MASC disbursement records
Setoff Debt Collection Program	4084	$ -	$ 4,343.00	$ 5,000.00	$ 5,881.75	$ 5,800.00	$ 1,545.00	$ 3,923.00	$ 162.99	$ 300.00		FY26 budget is average of prior years' actuals
Misc Income		$ 500.00	$ 821.00	$ 1,000.00	$ 1,996.24	$ 2,000.00	$ 2,025.00	$ 2,000.00	$ -	$ -		refunds
Interest Income	7000						$ 824.09	$ 900.00	$ 672.42	$ 748.25		on interest-bearing bank accounts; FY 26 budget amount is avg of previous 2 years actuals
TOTAL REVENUE - TOWN ADMIN		$ 534,188.00	$ 748,430.00	$ 521,021.00	$ 668,720.66	$ 579,757.00	$ 495,917.58	$ 537,870.00	$ 521,648.06	$ 543,882.60		
POLICE DEPT REVENUE												
Additional Income												
Misc Income - PD							$ 50.00	$ -	$ -	$ 81.00		Lexis Nexis, Metro Reporting Bureau
Security Detail							$ 1,100.00	$ -	$ -	$ -		
Timpound Lot									$ -	$ -		new revenue stream; guesstimate on anticipated revenue
Grant Funds												
SC Agency Grants												
SRO Grant Funding - FY23-24					$ 150,293.00	$ 109,317.00	$ 85,606.61	$ -	$ -	$ -		restricted use
SRO Grant Funding - FY24-25	4140							$ 85,190.00	$ 30,154.60			restricted use; $92,190 requested, but $85,190 approved
SRO Grant Funding - FY25-26								$ -	$ -	$ 16,977.00		FY26 grant awarded 7/29/25 ended 9/16/25 SRO resigned
Foundation/Association Grants								$ -	$ -	$ -		Law Enforcement Network request ($10K); not yet requested for FY25
MASC LE Liability Reduction Grant								$ -	$ -	$ -		50% reimbursement grant for law enf equipment; up to $4K per year; not yet requested for FY25
Asset Disposition								$ 10,000.00	$ -	$ 2,050.00		$2,000 pending for 1 vehicle disposal via Govdeals.com; anticipating another $4,000 for4 additional vehicle disposals)
Interest Income	7000						$ 111.78	$ 130.00	$ 12.34	$ 62.06		for interest-bearing bank accounts; FY26 = avg of previous 2 years actuals
TOTAL REVENUE - POLICE DEPT							$ 86,868.39	$ 95,320.00	$ 30,166.94	$ 19,170.06		
PUBLIC WORKS REVENUE												NEW
Asset Disposition										$ 75,000.00		NEW - dispose of 3 vehicles & inland marine equipment
Sanitation Fee Receipts										$ 35,457.00		4 months (Mar 26 - June 26), operations moved from Enterprise Fund to General Fund; includes a 15% fee increase to break even for FY26
TOTAL REVENUE - STREETS & PARKS							$ -	$ -	$ -	$ 110,457.00		
MUNICIPAL COURT REVENUE												
Court Fines & Forfeitures	4131	$ 75,000.00	$ 69,086.00	$ 91,600.00	$ 116,250.68	$ 111,625.00	$ 112,424.78	$ 109,985.00	$ 46,093.36	$ 14,301.00		FY26 budget is avg of previous 4 years actuals; however this may be overestimated due to smaller size/patrol capacity of SPD
Interest Income	7000								$ -	$ 25.00		
TOTAL REVENUE - MUNICIPAL COURT							$ 112,424.78	$ 109,985.00	$ 46,093.36	$ 14,326.00		
TOTAL REVENUE - I-F TRANSFERS								$ -	$ -	$ -		
TOTAL REVENUE - GENERAL FUND		$ 965,138.00	$ 1,257,646.00	$ 1,042,042.00	$ 1,248,520.30	$ 1,268,831.00	$ 695,210.75	$ 743,175.00	$ 597,908.36	$ 687,835.66		

Expenses	GL Acct#	FY 2021-22 Budget	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Actual as of 6/30/25	FY 2025-26 Proposed Budget	FY 2025-26 Change to	Notes
GOVERNING BODY EXPENSE												
Payroll - Governing Body												
Salary & Wages - Council	6180	$ -	$ -	$ -	$ 15,589.00	$ 19,800.00	$ 18,000.00	$ 19,800.00	$ 10,350.00	$ 19,800.00		Mayor $10,800; Council members $2,250 each
Employer Taxes - FUTA	6173						$ 81.15	$ 100.00	$ 27.15	$ 160.00		
Employer Taxes - Medicare	6174						$ 228.39	$ 287.00	$ 117.46	$ 287.00		1.45% of gross payroll (Mayor only)
Employer Taxes - Social Security	6176						$ 976.51	$ 1,228.00	$ 502.20	$ 1,228.00		6.20% of gross payroll (Mayor only)
Employer Taxes - SC SUI	6175						$ 72.24	$ 100.00	$ 99.23	$ 120.00		
Training & Travel												
Training & Conf Reg - Council		$ -	$ 307.00	$ 2,500.00	$ -	$ 8,000.00	$ -	$ 1,500.00		$ 1,000.00		includes training & conference registrations
Training & Conf Reg - Mayor							$ -	$ 375.00	$ -	$ 50.00		same as for Councilmembers
Travel & Meals - Council	6240						$ 5,196.40	$ 5,000.00	$ 847.51	$ 750.00		reimbursed after expense report approved
Travel & Meals - Mayor	6240						$ -	$ 1,250.00	$ -	$ 250.00		same as for Councilmembers
IT & Software												See IT line items under "Town Admin Expense"
Election Expense		$ 1,425.00	$ 1,187.00	$ -	$ -	$ 250.00	$ 2,536.18	$ -	$ -	$ 8,365.00		filing advertisements, LexCo election support
TOTAL EXPENSE - GOVERNING BODY							$ 24,554.69	$ 29,640.00	$ 11,943.55	$ 32,010.00		
TOWN ADMIN EXPENSE												
Advertising & Marketing		$ 950.00	$ 471.00	$ 500.00	$ 571.45	$ 750.00	$ 367.23	$ 1,000.00	$ 64.00	$ 350.72		Constant Contact subscription ($460) & legal ads ($540)
Bank Charges & Fees	6020	$ -	$ 1,034.00	$ 1,100.00	$ 1,469.23	$ 1,500.00	$ 972.84	$ 1,150.00	$ 2,371.31	$ 1,198.08		FY26 budget = avg of previous 4 years actuals
Community Events	6204	$ -	$ -	$ -	$ -	$ -	$ 1,513.00	$ 1,650.00	$ 575.00	$ 500.00		no Juneteenth in 2025; still budgeting for 2025 Christmas Parade & 2026 Juneteenth event
Contracted Services												
Cleaning Service	6041	$ -	$ -	$ -	$ 1,470.91	$ 1,950.00	$ 1,839.33	$ 2,000.00	$ 1,893.75	$ 3,450.00		
Dues, Subscriptions & Memberships		$ 1,425.00	$ 515.00	$ 500.00	$ 300.00	$ 400.00	$ -	$ 765.00	$ 300.00	$ 50.00		MASC municipal & affiliate assoc memberships
Employment Expense												
Cloud-based Time Clock	6151						$ 107.38	$ -	$ 73.83	$ 104.00		Not being used/cancelled in December 2025
Job Posting & Search							$ -	$ 100.00	$ -	$ -		
Employment Testing & Screening							$ 159.00	$ 200.00	$ -	$ -		
Training & Conf Reg - Staff	6130	$ -	$ 1,631.00	$ 1,000.00	$ 2,256.25	$ 5,350.00	$ 1,435.00	$ 2,000.00	$ 856.60	$ -		includes training & conference registrations
Travel & Meals - Staff	6240	$ -	$ -	$ -	$ 542.64	$ 600.00	$ 1,363.53	$ 2,525.00	$ 3,200.58	$ 2,112.78		includes employee reimb for out-of-pocket expenses; not necessarily travel & meals
Fleet Expense												
Fuel	6031	$ -	$ -	$ -	$ 1,500.00	$ 1,500.00	$ 402.28	$ -	$ 661.99	$ 985.06		SUV thought to be town vehicle was a Utility Dept vehicle; FY26 budgeted = avg of previous 3 years actuals
Registration & Taxes		$ -	$ 341.00	$ 340.00	$ 772.20	$ 773.00	$ 84.40	$ -	$ -	$ 60.00		
Repairs & Maintenance - Vehicles		$ 2,565.00	$ 1,764.00	$ 2,000.00	4375.78	$ 4,500.00	$ 4,453.72	$ -	$ 226.00	$ 104.71		
Insurance												
Auto & Property (SCMIRF)	6081	$ -	$ 8,215.00	$ 8,500.00	$ 31,252.41	$ 3,890.00	$ 5,681.67	$ 7,000.00	$ 11,254.24	$ 20,588.89		FY26 budgeted = avg of previous 4 years actuals
Workers Comp (State Accident Fund)	6083	$ 1,000.00	$ 2,288.00	$ 2,500.00	$ 17,491.84	$ 17,500.00	$ 3,575.05	$ 3,700.00	$ 7,841.32	$ 14,139.50		FY26 budgeted = avg of previous 4 years actuals
Job Supplies & Equipment							$ 442.05	$ 1,000.00	$ -	$ 500.00		

IT & Software												
IT Equipment & Support - Ongoing		$ -	$ -	$ -	$ -	$ -	$ -	$ 9,600.00	$ -	$ -		based on ATG's quote of $2,400 per month; includes Microsoft 365 licenses
IT Equipment & Implem - One-Time		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		based on ATG's quote - CJIS server & firewall, 2 network switches, 2 wifi access points, 6 Dell desktop replacements (5 in Town Hall, 1 in SPD)
Website Hosting & Maintenance		$ -	$ -	$ -	$ 5,617.61	$ 5,500.00	$ -	$ -		$ -		
Software Licenses	6157	$ -	$ -		$ 1,801.26	$ 1,900.00	$ 1,605.85	$ 3,420.00	$ 3,644.12	$ 7,138.47		QBO, NBS
Legal & Professional Services												
Auditor		$ 12,500.00		$ 12,500.00	$ 12,500.00	$ 12,500.00	$ 8,333.32	$ 4,166.00	$ -	$ 6,250.00		$12,500 for the year; pro-rated equally across PD, Town & Utilities; for FY26, this will be an equal 4 way split
Attorney	6122	$ 16,950.00	$ 15,815.00	$ 12,500.00	$ 51,375.64	$ 9,000.00	$ 32,500.13	$ 12,000.00	$ 20,283.24	$ 22,367.26		running @ $60K per year, equally distributed across Town, PD, and Utilities
Bookkeeper	6124	$ -	$ -	$ -	$ 6,337.00	$ 8,000.00	$ 29,330.90	$ 8,000.00	$ 8,000.00	$ 8,000.00		$24,000 for the year; equally pro-rated across Town, PD, & Utilities
Supplies & Equipment												
Equipment & Furniture - Purchased	6152	$ -	$ 1,243.00	$ 1,000.00	$ 4,911.74	$ 1,000.00	$ 1,371.12	$ 2,000.00	$ 669.59	$ -		FY26 budgeted = avg of previous 4 years actuals
Equipment Leases	6201	$ -	$ 2,600.00	$ 2,600.00	$ 4,832.71	$ 2,150.00	$ 3,518.50	$ 1,981.44	$ 6,031.43	$ 5,887.20		FY26 budgeted = avg of previous 4 years actuals
Laser Printer Maintenance	6153								$ 127.10	$ 335.18		
Office Supplies & Printing	6154	$ 4,275.00	$ 4,604.00	$ 5,000.00	$ 11,448.18	$ 11,500.00	$ 5,522.24	$ 4,500.00	$ 3,630.95	$ 3,871.85		
Postage & Delivery	6155	$ 679.00	$ 1,795.00	$ 1,800.00	$ 2,640.74	$ 2,700.00	$ 1,054.88	$ 1,200.00	$ 799.27	$ 6,604.92		postage went up in July 2025
Stone Mtn - Shredding of documents	6047									$ 1,600.00		
Payroll - Town Hall Staff												
Salary & Wages - Town Hall Staff	6180	$ 101,440.00	$ 104,295.00	$ 105,000.00	$ 129,175.69	$ 113,500.00	$ 80,804.64	$ 97,216.00	$ 103,357.86	$ 70,732.40		inflationary increase for clerk; transfer in of Utility Billing Clerk (8 months of salary) to new Admin Asst position
Employer Taxes - FUTA	6173						$ 172.92	$ 200.00	$ 129.90	$ 168.00		
Employer Taxes - Medicare	6174	$ 1,471.00	$ 2,718.00	$ 3,000.00	$ 959.21	$ 1,640.00	$ 1,051.91	$ 1,409.63	$ 1,473.32	$ 1,025.62		1.45% of gross payroll
Employer Taxes - Social Security	6176	$ 6,289.00	$ 5,675.00	$ 6,000.00	$ 4,400.50	$ 7,000.00	$ 4,497.87	$ 6,027.39	$ 6,299.90	$ 4,385.41		6.20% of gross payroll
Employer Taxes - SC SUI	6175						$ 198.72	$ 215.00	$ 186.49	$ 336.00		
Employer Health - PEBA	6181	$ 15,600.00	$ 35,946.00	$ 38,000.00	$ 15,931.07	$ 16,000.00	$ 19,298.47	$ 21,840.00	$ 31,103.75	$ 24,831.82		
Employer Retirement - PEBA	6182	$ 13,694.00	$ 27,901.00	$ 30,000.00	$ 58,822.26	$ 60,000.00	$ 16,975.80	$ 18,043.28	$ 56,084.36	$ 31,674.44		18.56% of gross salaries
Payroll Processing Fees	6178	$ -	$ -	$ -	$ 873.52	$ 1,000.00	$ 693.52	$ 700.00	$ 1,879.61	$ 2,097.00		pro-rated
Previous Years' (2019) Fed WH	6179								$ 13,491.66	$ -		Civil Penalty due to Underpayment of Form 941, 2019 to IRS via AP, not thru PR awaiting information from IRS
Planning & Zoning												
P & Z Consulting (CMCOG)		$ -	$ -	$ -	$ -	$ 2,500.00	$ -	$ 10,000.00	$ 2,817.00	$ 2,720.00		technical assistance for planning/zoning and for starting the comprehensive plan
Board & Commission Training							$ -	$ 1,000.00	$ 856.60	$ -		required continuing ed for PC & BZA members
Property Tax Notices- Lexington County		$ -	$ -	$ -	$ 771.10	$ 772.00	$ 788.00	$ 1,650.00	$ 1,738.00	$ 1,800.00		annual tax notices (1,448 notices)
Repair & Maintenance												
R&M - Building	6221	$ -	$ -	$ -	$ -	$ -	$ 269.80	$ 1,000.00	$ 496.50	$ -		
R&M - Equipment	6222	$ -	$ -	$ -	$ -	$ 300.00	$ 1,305.00	$ 1,500.00	$ 1,822.57	$ -		
Tort		$ -	$ -	$ -	$ 4,293.58	$ 1,000.00	$ -	$ -	$ -	$ -		is is under insurance totals
Uniforms					$ 123.05	$ 130.00	$ -	$ 250.00	$ -	$ -		safety vests, name badges

Utilities												
Cell Phones	6261	$ -	$ -	$ -	$ 4,407.54	$ 4,500.00	$ 2,098.81	$ 2,500.00	$ 3,554.52	$ 3,829.90		
Electricity	6262	$ 28,500.00	$ 3,443.00	$ 4,000.00	$ 18,261.59	$ 18,500.00	$ 5,853.35	$ 6,200.00	$ 31,495.68	$ 27,645.51		Electricity bill is high due to two subaccounts: a streetlight account for 109 LED streetlights & the fountain account (see worksheet); FY26 budgeted amount is for Dominion account servicing just town hall (see worksheet)
Internet & Land Lines	6263	$ 5,700.00	$ 5,538.00	$ 6,000.00	$ 9,324.12	$ 2,850.00	$ 3,170.55	$ 3,500.00	$ 5,939.61	$ 4,420.48		Reduced FY26 expense due to possible cancellation of Digital TV Services (see worksheet)
Water							$ -	$ -	$ -	$ -		anticipate that the town will be a metered JMWSC customer
Sewer							$ -	$ -	$ -	$ -		anticipate that the town will be a metered JMWSC customer
Transfer out to CIP Fund										$ -		Year 1 of Town Hall roof replacement
TOTAL EXPENSE - TOWN ADMIN							$ 242,812.78	$ 243,208.74	$ 335,231.65	$ 281,865.20		
POLICE DEPARTMENT EXPENSE												
Advertising & Marketing		$ -	$ 392.00	$ 400.00	$ -	$ 100.00	$ -	$ 100.00	$ -	$ 100.00		
Bank Charges & Fees		$ -	$ -	$ -	$ 16.00	$ 20.00	$ -	$ -	$ -	$ -		
Contracted Services												
Cleaning Service	6041	$ -	$ 1,833.00	$ 2,000.00	$ 1,241.62	$ 1,950.00	$ 1,839.33	$ 2,000.00	$ 1,893.75	$ 1,725.00		pro-rated
Crime Prevention		$ 95.00	$ -	$ 100.00	$ -	$ 100.00	$ -	$ 100.00	$ -	$ -		
Dues, Subscriptions & Memberships	6060	$ 475.00	$ 1,140.00	$ 1,200.00	$ 1,170.00	$ 1,170.00	$ 1,580.00	$ 1,600.00	$ 666.26	$ -		includes 1033 progam dues ($500)
Employment Expense												
Cloud-based Time Clock	6151						$ 107.31		$ 73.84	$ -		Service cancelled Dec 2025
Employment Testing & Screening		$ -	$ -	$ -	$ -	$ -	$ 1,068.00	$ 1,100.00	$ -	$ -		
Payroll Processing Fees	6178						$ 696.63	$ 700.00	$ -	$ -		pro-rated
Training & Conf Reg - Police Dept	6130	$ 760.00	$ -	$ 1,000.00	$ -	$ 800.00	$ 25.00	$ 500.00	$ 1,222.08	$ -		
Training Reimbursement Costs	NEW								$ -	$ -		$18,437.31 payable in 3 equal monthly installments ($6,145.77)SRO resigned and went back to Calhoun County Sherrif's Dept CANCELLED SEPT 2025
Travel & Meals - Police Dept							$ -	$ -	$ -	$ -		
Fleet Expense												
Fuel	6031	$ 20,000.00	$ 16,101.00	$ 20,000.00	$ 7,671.07	$ 17,000.00	$ 16,059.75	$ 15,000.00	$ 7,502.87	$ 1,970.58		
Repairs & Maintenance - Vehicles	6033	$ 1,900.00	$ 6,698.00	$ 5,000.00	$ 4,890.10	$ 15,000.00	$ 9,339.77	$ 12,000.00	$ 6,519.21	$ 59.91		Explorer needs repairs 2000/shop truck needs repair 2000
Vehicle Replacement		$ 5,700.00	$ 23,000.00	$ 26,250.00	$ -	$ -	$ -	$ 2,500.00	$ -	$ -		
Tags & Taxes	6032						$ 379.85		$ 30.01	$ 40.00		
Insurance												
Tort/Liabity for Law Enforcement	6082	$ 3,800.00	$ 5,940.00	$ 6,000.00	$ 5,662.58	$ 7,500.00			$ 3,293.00	$ 128.00		
GL & Vehicle (SCMIRF)	6081	$ 3,886.00	$ 11,946.00	$ 15,000.00	$ 4,807.42	$ 15,500.00	$ 40,403.04	$ 27,000.00	$ 39,059.58	$ 2,540.00		FY 24-25 budget based on actual premiums for police vehicles & equipment; FY26 should be less once disposed vehicles are removed from policy/under new policy State Ins
Workers Comp (State Accident Fund)	6083	$ 3,026.00	$ 2,288.00	$ 2,500.00	$ 1,712.14	$ 1,700.00	$ 3,575.10	$ 4,500.00	$ 2,093.11	$ -		Under Town Hall
IT & Software												
IT Equipment & Support - Ongoing							$ -	$ -	$ -	$ -		see IT line items under "Town Admin Expense"
IT Equipment & Support - One-time							$ -	$ -	$ -	$ -		see IT line items under "Town Admin Expense"
Software Licenses	6157	$ -	$ -	$ -	$ 101.93	$ 125.00	$ 1,725.98	$ 1,500.00	$ 2,273.68	$ 2,308.67		GoldShield & nCourt/Lawtrack?
Juvenile Detention		$ 950.00	$ -	$ 500.00	$ -	$ 273.00	$ -	$ 250.00	$ -	$ -		
Legal & Professional Services												
Attorney	6122	$ 19,000.00	$ 14,050.00	$ 23,000.00	$ 15,870.34	$ 21,500.00	$ 11,288.93	$ 12,000.00	$ 20,283.34	$ 8,830.13		running @ $60K per year, equally distributed across Town, PD, and Utilities
Auditor	6123						$ 8,333.34	$ 4,166.00	$ -	$ 6,250.00		pro-rated
Bookkeeper	6124						$ 8,000.01	$ 8,000.00	$ 8,000.00	$ 8,000.00		pro-rated
		$ -	$ -	$ -	$ -	$ -	$ -	$ -				

Payroll - Police Department	Liability for Law Enforcement											
Salaries - Police Department	6180	$ 116,000.00	$ 135,393.00	$ 136,000.00	$ 100,653.37	$ 117,500.00	$ 150,807.60	$ 149,840.00	$ 113,221.62	$ 19,000.00		police chief
Overtime - Special Duty		$ -	$ -	$ -	$ -	$ 3,000.00	$ -	$ 3,000.00	$ -	$ -		
Employer FUTA	6173	$ -	$ -	$ -	$ -	$ -	$ 209.96	$ 250.00	$ 199.70	$ 42.00		
Employer Medicare (1.45%)	6174	$ 1,682.00	$ 1,865.00	$ 2,000.00	$ 653.07	$ 1,710.00	$ 2,186.61	$ 2,172.68	$ 1,641.63	$ 275.50		based on total payroll of $129,120
Employer Social Security (6.2%)	6176	$ 7,192.00	$ 8,033.00	$ 8,200.00	$ 3,345.08	$ 7,290.00	$ 9,350.14	$ 9,290.08	$ 7,019.64	$ 1,178.00		based on total payroll of $129,120
Employer SC Unemployment	6175	$ -	$ -	$ -	$ -	$ -	$ 297.88	$ 350.00	$ 254.98	$ 11.00		
Employer Health Insurance (PEBA)		$ -	$ 13,138.00	$ 15,000.00	$ 3,520.32	$ 3,500.00	$ 29,605.49	$ 39,967.41	$ -	$ -		
Employer Retirement (PORS)	6182	$ -	$ -	$ -	$ -	$ -	$ 39,240.14	$ 31,826.01	$ 25,255.66	$ 4,035.60		21.24% of gross payroll of $129,120
Payroll Processing Fees	6178								$ 465.95	$ 700.00		
Public Health Expenses		$ -	$ -	$ -	$ -	$ -	$ 813.48	$ -	$ -	$ 813.48		Estimate
Radios (Motorola 2-Way)		$ -	$ -	$ -	$ 2,670.97	$ 2,700.00	$ -	$ -	$ -	$ -		no actuals for FY24; not budgeted for FY25
Repair & Maintenance												
R&M - Building	6102	$ 1,900.00	$ -	$ 500.00	$ 2,823.00	$ 500.00	$ -	$ 1,000.00	$ -	$ 943.65		
R&M - Equipment	6222	$ 950.00	$ 379.00	$ 1,000.00	$ 235.00	$ 1,500.00	$ 1,816.50	$ 2,200.00	$ 1,251.14	$ 2,000.00		
R&M - Vehicle	6224								$ 970.00			see 6033 - Fleet Repair & Maintenance (should all be on this line)
SRO												
Salary & Benefits		$ -	$ -	$ -	$ -	$ 74,033.00	$ -	$ 17,247.68	$ -	$ 17,247.68		salary & benefits included in PD payroll
Vehicle & Equipment		$ -	$ -	$ -	$ 40,976.00	$ 23,924.00	$ 52,854.44	$ 1,000.00	$ -	$ -		vehicle & most equipment purchased in FY24
Employment Testing & Screening							$ -	$ 1,000.00	$ -	$ -		SRO new hire
Training		$ -	$ -	$ -	$ -	$ 9,860.00	$ -	$ 1,000.00	$ -	$ -		
Uniform & Registration Fees		$ -	$ -	$ -	$ -	$ 1,500.00	$ -	$ 1,000.00	$ -	$ -		
Body-Worn Cameras - Equipment										$ -		
Body-Worn Cameras - Access & Storage										$ -		Axon agreement (year 1 of 5)
Equipment - Duty-Related		$ -	$ -	$ -	$ -	$ -	$ 1,487.20	$ 4,000.00	$ -	$ -		
Equipment Leases	6201	$ -	$ 2,062.00	$ 2,000.00	$ 1,430.78	$ 1,450.00	$ 2,887.17	$ 1,981.44	$ 641.10	$ 2,698.09		copier & printers; pro-rated 30%; FY25 budget based on Pollock contract for equip lease & copies/supplies/service costs
Equipment & Furniture - Purchased							$ 1,345.88	$ -	$ -	$ -		
Office Supplies & Printing	6154	$ 1,900.00	$ 4,490.00	$ 6,000.00	$ 3,555.95	$ 3,500.00	$ 51.00	$ 200.00	$ 110.71	$ 72.50		
Postage & Delivery	6155	$ 475.00	$ 1,795.00	$ 1,800.00	$ 243.92	$ 255.00	$ 2,004.14	$ 2,300.00	$ 225.00	$ 922.05		postage rates increased in July 2025
Tort		$ -	$ -	$ -	$ 4,359.09	$ 1,000.00	$ -	$ -	$ -	$ -		no FY 24 expense; not budgeted for FY25
Uniforms		$ 1,425.00	$ 1,352.00	$ 1,500.00	$ 398.23	$ 400.00	$ 346.54	$ 400.00	$ -	$ 400.00		uniform shirts/pants
Utilities												
Cell Phones	6261	$ -	$ -	$ -	$ 2,159.24	$ 2,200.00	$ 6,742.97	$ 7,800.00	$ 5,291.24	$ 971.00		now on a state contract program for law enforcement
Electricity	6262	$ 3,325.00	$ 4,486.00	$ 5,550.00	$ 6,687.84	$ 7,500.00	$ 4,156.77	$ 4,600.00	$ 2,227.17	$ 1,695.17		FY26 budget amount is for Dominion account servicing just police department
Land Line & Internet	6263	$ 6,650.00	$ 9,571.00	$ 10,000.00	$ 4,255.40	$ 2,850.00	$ 3,787.15	$ 3,900.00	$ 3,492.75	$ 1,426.84		Reduced FY26 expense due to possible cancellation of Digital TV Services (see worksheet)
Water							$ -	$ -	$ -	$ -		anticipate that the town will be a metered JMWSC customer
Sewer							$ -	$ -	$ -	$ -		anticipate that the town will be a metered JMWSC customer
S C State Treasurer	6051									$ 8,439.98		
Victim Services - Lexington Cty Sheriff's Dept	6052	$ -	$ -	$ -	$ 5,004.69	$ 5,250.00	$ 5,697.60	$ 6,000.00	$ -	$ 2,533.14		
Summary Court Judge	6053									$ 2,423.79		
Contingency Expenses							$ -	$ 2,500.00	$ -	$ -		
Transfer out to CIP Fund										$ -		Year 1 of CIP Project (vehicle replacement)
TOTAL EXPENSE - POLICE DEPT							$ 420,110.70	$ 387,841.30	$ 255,179.02	$ 99,781.76		

PUBLIC WORKS												8 months of sanitation service & staff expense (Nov thru June)
Billing Service										$ 3,626.53		8 months of billing services (to bill sanitation customers)
Electricity										$ 2,250.00		FY26 budget amount is for several Aiken Electric & Dominion accounts for streetlights and the Dominion account for the fountain
Park Improvements & Maintenance		$ 2,850.00	$ -	$ -	$ -	$ 2,000.00	$ -	$ -	$ -	$ -		see Public Spaces Management line item
Public Spaces Maintenance							$ -	$ 30,100.00	$ -	$ -		grounds maintenance & signs for town's property & public spaces
Payroll - Public Works												
Salary & Wages - Public Works										$ -		FY26 budgeted salaries for 2 PT from Utilities / 12 x 8 months
Employer Taxes - FUTA										$ -		
Employer Taxes - Medicare										$ -		gross payroll x 1.45%
Employer Taxes - Social Security										$ -		gross payroll x 6.2%
Employer Taxes - SC SUI										$ -		
Employer Health - PEBA										$ -		part-time employees not eligible for PEBA health benefits
Employer Retirement - PEBA										$ -		
Payroll Processing Fees										$ -		gross payroll x 18.56%
Postage										$ -		
Sanitation Services (Waste Mgmt)										$ 47,737.00		5.2% increase for Waste Management effective Nov 2025; 8 months of invoiced services @ new rate
LexCo Solid Waste/Yard Trash										$ 5.00		no history available
TOTAL EXPENSE - PUBLIC WORKS							$ -	$ 30,100.00	$ -	$ 53,618.53		
MUNICIPAL COURT EXPENSE												
Employment Expense (MCC)										$ -		
Training - Staff									$ 452.31	$ -		
IT Equipment & Support												
LexCo Summary Court (judicial services)	6131	$ -	$ -	$ -	$ -	$ -	$ 9,696.01	$ 10,000.00	$ 9,695.25	$ 9,695.25		
Lexington County Sheriff - Victim Svcs	6140	$ -	$ -	$ -	$ 7,272.00	$ 7,275.00	$ 8,324.71	$ 8,500.00	$ 1,729.48	$ 1,729.48		
Court Fines Remitted to State	6050	$ -	$ -	$ -	$ 31,593.50	$ 31,600.00	$ 50,973.88	$ 51,000.00	$ 24,025.41	$ 2,423.79		
TOTAL EXPENSE - MUNICIPAL COURT							$ 68,994.60	$ 69,500.00	$ 35,902.45	$ 13,848.52		
Contingency - GF		$ 10,000.00	$ -	$ -	$ -	$ 16,000.00		$ 32.64	$ -	$ 206,701.65		Used to balance GF budget
TOTAL EXPENSES - GENERAL FUND		$ 213,038.00	$ 227,832.00	$ 243,840.00	$ 410,810.82	$ 322,655.00	$ 756,472.77	$ 760,322.68	$ 626,313.12	$ 687,825.66		

FY25	FY26 dr5	
$ 743,175.00	$ 687,825.66	total revenue (anticipated)
$ 743,142.36	$ 481,124.01	total expenses (anticipated)
$ 32.64	$ 206,701.65	difference