

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

Revenue	GL Acct#	FY 2021-22		FY 2022-23		FY 2023-24		FY 2024-25		FY 2025-26		NOTES
		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual as of 6/30/25	Budget	Suggested Change	
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		\$ -	\$ -	\$ 35,773.56	\$ 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
RETID	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
SHIP 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 to 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	\$ 523,310.60		

ASSUMPTIONS:

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

NOTES:

- 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)
- CMCOG has applied for a July 31, 2025 extension of SHIP Grant to cover project close-out activities.

Town of Swansea - 2025-26 Enterprise Fund Budget (closeout of water & sewer)

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Town of Swansea - 2025-26 Hospitality Tax Fund Budget

Revenue	GL Acct#	FY26			Notes
		Proposed Budget	Actuals	Change to	
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			Notes
		Proposed Budget		Change to	
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.

Revenue	GL Acct#	FY 2021-22		FY 2022-23		FY 2023-24		FY 2024-25		FY26		Notes
		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual as of 6/30/25	Proposed Budget	Change to	
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 License 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 45; total LexCo disbursement to 45 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 45 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 45 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 45 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 45 for delinquent tax penalties 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 45 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 45 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 45 was \$9,328.26
Watercraft Property Tax	4102									\$ 891.02		per LexCo, FY25 disbursements to 45 for watercraft property taxes was \$1,268.02
Investment Interest	4079									\$ 1,162.64		per LexCo, FY disbursement to 45 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	\$ -	\$ -	\$ -	
Timbound 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 for 4 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											
Asset Disposition									\$ 75,000.00		NEW
Sanitation Fee Receipts										\$ 35,457.00	NEW - dispose of 3 vehicles & inland marine equipment
TOTAL REVENUE - STREETS & PARKS							\$ -	\$ -	\$ -	\$ 110,457.00	4 months (Mar 26 - June 26), operations moved from Enterprise Fund to General Fund; Includes a 15% fee increase to break even for FY26
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		FY 2022-23		FY 2023-24		FY 2024-25		FY 2025-26		Notes
		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual as of 6/30/25	Proposed Budget	Change to	
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												
Election Expense		\$ 1,425.00	\$ 1,187.00	\$ -	\$ -	\$ 250.00	\$ 2,536.18	\$ -	\$ -	\$ 8,365.00		See IT line items under "Town Admin Expense"
TOTAL EXPENSE - GOVERNING BODY							\$ 24,554.69	\$ 29,640.00	\$ 11,943.55	\$ 32,010.00		filing advertisements, LexCo election support
TOWN ADMIN EXPENSE												
Advertising & Marketing												
Bank Charges & Fees	6020	\$ 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)
Community Events	6204	\$ -	\$ 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 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 - CJS 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 program 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 Sheriff'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/Liability 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
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			

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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