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

10/13/2026
Amended Final Budget

Revenue	GL Acct#	FY26 Proposed Budget	FY26 Actual as of 6/30/2026	FY 2026-2027 Budget	FY 2026-2027 Actual	Percentage	Notes
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 vertified
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	GL Acct#	FY 2025-26 Proposed Budget	Change to	FY 2026-27 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	GL Acct#	FY 2025-26 Proposed Budget	Change to	FY 2026-27 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	GL Acct#	FY 2025-26 Proposed Budget	Change to	FY 2026-27 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
Empoyee 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	GL Acct#	FY 2025-26 Proposed Budget	Change to	FY 2026-27 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	GL Acct#	FY 2025-26 Proposed Budget	Change to	FY 2026-27 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 Proposed Budget	Change to	FY 2026-27 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:	NOTES:			Before Pay Increase
Columns K & L do not reflect	$ 740,505.77	udget Revenue		
monies or expenses from the				
Water Department since we	$ 740,505.77	dget Expenses		
have turned it over to Joint				
Municipal Water / Sewer	$ (0.00)	Contingency		H -Tax Allowance

Escrow - Commererical Deposit - Water	4201		$ 8,604.22	$ 8,604.22		0.00%	Money held for Deposits
Escrow - Residental Utility Deposit - Water	4203		$ 8,985.92	$ 8,985.93		0.00%	Money held for Tap fees
Escrow - Employee Health MoneyPlus Deductio	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
$ 691,891.45		from 2026 to 2027
$ (2,108.52)		$263734.75 x 1.0367 = $273621.16