

TOP BUDGET ORDINANCE 2024/25

TOWN OF PENDLETON, SOUTH CAROLINA
2024/2025 FY BUDGET ORDINANCE

“AN ORDINANCE TO SET THE TOWN OF PENDLETON’S BUDGET FISCAL YEAR 2024/2025, INCLUDING THE TOWN’S FEE SCHEDULE, AND OTHER MATTERS RELATED THERETO”

Ordinance No. 24-05

BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF PENDLETON, SOUTH CAROLINA THAT:

SECTION 1: The schedules of expenditures listed in this ordinance are hereby appropriated for the operation and activities of the General town government for the fiscal year beginning July 1, 2024, and ending June 30, 2025, in accordance with the chart of accounts heretofore established for the Town of Pendleton.

Administration	\$ 977,971
Planning	395,082
Building and Grounds	633,410
Police	906,572
Court	0
Street	703,591
Sanitation	445,615
Non-Departmental	<u>593,687</u>
	\$ 4,655,928

SECTION 2: The schedules of revenues listed in this ordinance are established as an estimate to be available for the General Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025.

Current Ad Valorem Taxes	\$ 2,567,344
Vehicle Taxes	236,296
Prior Year Taxes	10,000
Prior Year Vehicle Taxes	10,000
Tax Penalties & Interest	4,000
Business Licenses	130,648
Brokers Commission Fee	9,200
Municipal Homestead	96,000
Local Government Tax	85,072
Franchises Taxes	394,332
Merchants Inventory Tax	9,673
Accommodations Tax	35,000
ABL Permit Fees	3,000
Insurance Premium	305,847
ACTC Funds	0
Grant Funds	0
Sanitation Fees	363,785
Police Fines	0
Zoning Permits	7,000
Fire Department Grant Funds	0
Fund Balance Appropriated	0
Contribution from Water and Sewer	0
Contribution from Capital Reserve	0
Contribution from Hospitality Tax	55,000
Proceeds from Capital Financing	0
Other	<u>333,731</u>
	\$ 4,655,928

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SECTION 3. The schedules of expenditures listed in this ordinance are hereby appropriated for the operation of the Water and Sewer utilities for the fiscal year beginning July 1, 2024, and ending June 30, 2025, in accordance with the chart of accounts heretofore established for the Town of Pendleton.

Water and Sewer Operations:	\$3,340,878
Sewer Plant:	<u>1,027,115</u>
TOTAL WATER AND SEWER:	\$4,367,993

SECTION 4: The schedules of revenues listed in this ordinance are established as an estimate to be available in the Water and Sewer Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025.

Water Revenue	\$1,024,151
Sewer Revenue	1,374,847
W&S Connection Fees	22,848
W&S Capacity Fees	201,824
Other	72,759
Late Charge	25,753
Water Taps	10,101
Sewer Taps	24,363
DHEC Fee	21,662
Contribution from Outside Agencies	562,570
Prior Year Surplus	0
Contribution from Hospitality Tax	0
Contribution from General Fund	0
Fund Balance Appropriation	<u>0</u>
	\$3,340,878

SECTION 5: The schedules of expenditures listed in this ordinance are hereby appropriated for the operation of the Capital Reserve for the fiscal year beginning July 1, 2024, and ending June 30, 2025, in accordance with the chart of accounts heretofore established for the Town of Pendleton.

SECTION 6: The schedules of revenues listed in this ordinance are established as estimates of revenues available for the Capital Reserve Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025.

SECTION 7: The schedules of revenues listed in this ordinance are established as estimates of revenues available for the Hospitality Tax Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025.

Hospitality Tax	\$ 391,116
Appropriate Fund Balance	<u>0</u>
	\$ 391,116

SECTION 8. The schedules of expenditures listed in this ordinance are hereby appropriated for the operation of the Hospitality Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025, in accordance with the chart of accounts heretofore established for the Town of Pendleton.

Hospitality Fund Expenditures:	\$ 391,116
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SECTION 9: The schedules of expenditures listed in this ordinance are hereby appropriated for the operation of the Capital Reserve for the fiscal year beginning July 1, 2024, and ending June 30, 2025, in accordance with the chart of accounts heretofore established for the Town of Pendleton.

SECTION 10: The schedules of revenues listed in this ordinance are established as estimates of revenues available for the Capital Reserve Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025.

SECTION 11: There is hereby levied a tax at the rate of .127 mills on the assessed valuation of property listed for Taxes as of January 1, 2023, for the purpose of raising the revenue listed as "Current Ad Valorem Taxes," "Vehicle Taxes," and various other taxes collected in the General Fund. The County of Anderson and the State of South Carolina shall collect these taxes for the Town.

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SECTION 12: That the schedule of Water and Sewer System Fees and Charges is hereby affirmed or amended to read in its entirety according to the schedule attached hereto. *Special Note – The Council is considering a water and sewer rate increase at their July Town Council meeting that will amend these included in this Ordinance.

SECTION 13: Various other fees and charges set by ordinance are hereby affirmed or amended according to the schedule of fees attached hereto.

SECTION 14: That the local hospitality sales tax shall be used in the Hospitality Tax Fund.

SECTION 15: Exceptions for Certain Funds. Provisions of Existing Statutes, Ordinances, Contracts, and Covenants. Where existing statutes, ordinances, contracts, and covenants govern the use of funds according to legislatively or contractually determined formulae, the estimates in this ordinance are illustrative rather than controlling, and appropriations of those funds will be adjusted according to the applicable provisions of such statutes, ordinances, contracts, and covenants.

Capital Project Appropriations. Appropriations in the General Capital Projects Fund shall not lapse at fiscal year-end, but each project appropriation shall remain in force for the project's life and shall be closed out upon completion or other disposition of the project.

Tax Levies and Appropriations Established by other Ordinances. Appropriations of bond proceeds for capital expenditures or investments, bond issuance costs, or for annual installments of capitalized interest according to the predetermined schedule are established in the Bond Ordinance, providing for the issuance of any bonded debt obligations. In the case of General Obligation Bonds, directions to levy taxes in amounts sufficient for the payment of debt service in annual installments are also given with instructions to the chief financial officer of the Town to advise the County auditor of those amounts each year. Nothing in the ordinance shall modify or amend the terms of any such ordinance.

SECTION 16: FY 2023/2024 Encumbrances and Remaining Grant Authorizations Re-appropriated: Recording of Commitments of Amounts Appropriated from Fund Balance.

Encumbrances in each fund on June 30, 2024, representing obligations made against 2023/2024 appropriations outstanding as of that date, are hereby re-apportioned. The appropriations shall be distributed to the 2024/2025 budgetary accounts corresponding to the referenced encumbrances, and the expenditures will be charged to those accounts during the 2024/2025 budget year as such obligations are satisfied, provided, however, that such encumbrances, when taken together with 2023/2024 expenditures, would not have caused any fund to exceed its budgetary authorization for the year ended June 30, 2024.

For each fund in which a re-appropriation occurs in the above paragraph, the amount of funds appropriated hereunder shall be established in that fund's fund balance as amounts "Committed for Encumbrances."

For each fund in which the balanced budget for 2024/2025 includes the use of fund balance, the amount of fund balance so used shall be identified as "Committed for Current Appropriations."

Appropriations for grants whose authorization extends beyond the end of the fiscal year shall not lapse at the end of the fiscal year. For grant authorizations with balances remaining at the end of the fiscal year, the balances are hereby reappropriated pursuant to the conditions of the respective grant agreements, and the fund balance of the respective funds shall show a corresponding amount "Restricted for Grants."

Amounts of Governmental Fund balances intended to be used for debt service expenditures during the coming year per the terms of Bond Ordinances. Indentures or local policy are hereby established as commitments of fund balances.

SECTION 17: To allow the Finance Officer to make line-item adjustments within the funds. Any transfer of money between funds shall be accomplished by the Council's authorization only. The 2023-2024 Fiscal Year Budget hereby establishes funds and departments, as shown in the Budget Document. The Finance Officer shall also be allowed to establish accounts within the fund and fund the accounts so long as money from other funds is not required for this action.

SECTION 18: Lyn Merchant and Jeff Van Drie will work with staff on Veterans Park improvements and Barbara Hamberg and Vince Gaulin will work with staff on Village Green/Downtown improvements.

SECTION 19: The Council shall appoint the Town Administrator as the Finance Officer and Budget Officer for the Town of Pendleton.

SECTION 20: The Town Administrator is authorized to enter into Town contracts if the total contract amount is less than or equal to the budget line item or project budget as approved by Town Council herein.

SECTION 21: Copies of this Budget Ordinance, with detailed fund and department accounts, shall be furnished to the Municipal Clerk, to the Town Council, the Finance Officer and to the Budget Officer of this Town to be kept by them for their direction on the disbursement of funds:

SECTION 22: That a public hearing was held on June 4, 2024, at 7:00 p.m. in the Council Chamber of the Town's Municipal Complex.

TOP BUDGET ORDINANCE 2024/25

Motion by Councilperson BH to adopt the 2024-2025 Fiscal Year Budget Ordinance. Seconded by Councilperson JVD and carried by the following vote:

Ayes: Council:

Nays: Council:

Adopted this 20th day of June 2024.

Frank Crenshaw
Mayor Frank Crenshaw

Attest: Amber L. Barnes
Amber L. Barnes, Municipal Clerk

Council: Ward 1: By Merchant
Ward 2: Barbara Thompson
Ward 3: Judith
Ward 4: VanDome

REVENUE AND EXPENDITURES FOR ALL FUNDS

2024-2025

REVENUE OF ALL FUNDS

ACCT.#	ITEM DESCRIPTION	FY20	FY21	FY22	FY23	FY24			FY25
		Prior 3 Year	Prior 2 Year	Prior 1 Year	Last Year	BUDGETED	9 MOS.	ESTIMATED	PROPOSED
10	General Fund	2,723,558	3,112,627	4,347,475	5,075,720	5,393,811	4,052,247	6,202,223	4,655,928
20	Water & Sewer Fund	2,370,677	2,715,210	3,204,475	3,636,457	3,192,990	2,836,635	3,299,246	3,340,878
41	Hospitality Funds	161,488	212,998	282,018	345,075	558,158	291,045	388,060	391,116

Revenue of All Funds	5,255,723	6,040,835	7,833,968	9,057,252	9,144,959	7,179,927	9,889,529	8,387,922
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2024-2025

EXPENDITURES OF ALL FUNDS

ACCT.#	ITEM DESCRIPTION	FY20	FY21	FY22	FY23	FY24			FY25
		Prior 3 Year	Prior 2 Year	Prior 1 Year	Last Year	BUDGETED	9 MOS.	ESTIMATED	PROPOSED
10	General Fund	1,990,597	2,342,618	2,792,944	5,393,811	5,393,811	2,500,826	5,465,137	4,655,928
20	Water & Sewer Fund	2,305,416	2,268,698	2,680,887	2,659,479	3,192,990	1,848,133	3,076,821	3,340,878
41	Hospitality Fund	157,328	151,757	210,361	184,858	558,158	168,325	224,433	391,116

Expenditures of All Funds	4,453,341	4,763,073	5,684,192	8,238,148	9,144,959	4,517,284	8,766,392	8,387,922
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GENERAL FUND
2024-2025

General Fund Revenue...10

ACCT#	ITEM DESCRIPTION	FY20	FY21	FY22	FY23	FY24		FY25	
		Prior 3 Year	Prior 2 Year	Prior 1 Year	Last Year	BUDGETED	9 MOS.	ESTIMATED	PROPOSED
3110-0001	Current Ad Valorem Taxes	1,067,454	1,245,876	1,490,935	2,106,440	2,276,950	2,525,627	2,525,627	2,567,344
3110-0002	Prior Year Taxes	83,608	99,476	57,136	10,154	40,000	11,936	14,000	10,000
3110-0004	Vehicle Taxes	115,038	152,105	185,753	222,053	211,357	176,864	235,819	236,296
3110-0005	Prior Year Vehicle Taxes	15,885	10,299	11,539	12,703	10,000	15,438	18,000	10,000
3110-0007	Tax Penalties & Interest	4,135	13,895	9,353	10,763	4,000	4,447	4,447	4,000
3190--0006	Debt Set Off Fees	0	25	50	50	500	25	25	500
3210-0001	Business Licenses	168,597	149,714	160,619	270,617	161,981	104,789	161,981	130,648
3210-0002	Brokers Commission Fee	6,411	6,769	13,459	9,214	6,000	11,440	11,440	9,200
3210-0003	Ride Sharing	373	152	752	842	200	540	540	400
3350-0001	Municipal Homestead Funds	82,580	83,513	86,593	90,330	80,000	0	80,000	96,000
3350-0002	Local Government Tax	70,272	71,619	79,045	82,790	75,000	42,928	75,000	85,073
3350-0015	Accommodations Tax	6,649	11,487	23,214	24,886	20,000	27,918	35,000	35,000
3350-0017	Merchants Inventory Tax	4,909	7,388	6,988	23,291	15,000	2,475	2,475	9,673
3350-0018	ABL Permit Fees	6,750	36	11,351	9,000	9,000	9,000	9,000	3,000
3390-0001	South Carolina Reg Housing Authority	8,112	7,305	10,896	9,431	9,000	0	9,000	9,000
3390-0002	Energy Franchise Tax	213,343	219,839	230,546	260,607	234,000	149,395	234,000	325,632
3390-0003	Cablevision Franchise Fees	6,163	6,396	5,644	4,676	6,200	2,202	5,600	6,200
3390-0004	Excise Tax on piped natural gas	52,536	45,093	46,670	54,296	52,000	61,588	61,588	46,000
3390-0005	Water & Sewer Franchise Fees	0	0	0	0	0	0	0	0
3390-0006	Telecomm. Franchise Fees	8,308	11,285	8,219	6,560	7,500	5,811	6,500	7,500
3390-0007	Insurance Premium Franchise Fee	208,081	253,767	341,446	302,819	258,490	38,380	258,490	305,847
3500-0001	Bulk Container Revenue	39,085	44,538	45,171	45,340	45,471	35,748	47,664	45,341
3500-0002	Sanitation Fees	192,446	269,525	304,684	342,902	336,000	279,174	372,232	363,785
3520-0001	And. County ACTC Funds	0	0	0	0	0	0	0	0
3510-0001	Police Fines	3,382	6,788	5,839	4,097	3,500	0	0	0
3510-0017	Grant: Funds	13,348	20,813	850,113	855,227	0	27,190	27,190	0
3510-0050	Fire Department Grant Funds	250,000	0	250,000	147	0	0	0	0
3610-0001	Recycling MIS Funds	1,127	2,922	247	0	0	0	0	0
3610-0001	Interest Income	2,409	1,752	18,143	249,157	50,000	391,599	426,000	269,489
3610-0004	Miscellaneous	26,961	94,190	10,991	31,268	10,000	103,334	103,334	1,000
3610-0005	leaf bags	81	45	84	40	0	19	19	0
3610-0006	Special Event Funds	275	232	240	190	300	85	85	300
3610-0008	Farmers Market Revenue	185	605	2,157	1,115	100	60	60	100
3610-0009	Zoning Permits	5,905	7,555	16,626	12,580	4,000	9,125	9,500	7,000
3610-0011	Fall Festival Revenue	6,779	1,035	9,283	9,915	5,230	5,005	5,005	6,000
3690-0002	Depot Building Rental	0	0	425	2,340	2,000	2,220	2,500	2,500
3690-0003	Magistrate's Office Rental	1,440	1,440	1,320	905	0	0	0	0
3690-0006	Rental of Picnic Shelter	1,615	1,715	2,660	2,975	2,000	1,855	2,100	2,100
3690-0007	TCTC User Fee	6,000	12,000	6,000	6,000	6,000	6,000	6,000	6,000
3700-0001	Return Check Revenue	35	0	0	0	30	30	0	0
3700-0002	Leadership Pendleton	0	0	0	0	0	0	0	0
3700-0003	Sale of Surplus Property	0	0	0	0	0	0	0	0
3510-0018	Proceeds from Capital Financing	0	208,152	0	0	0	0	0	0
3920-0001	Contribution from W&S Fund	0	0	0	0	0	0	0	0
3920-0002	Contribution from Waste Water Fund	0	0	0	0	0	0	0	0
3920-0003	Contribution from Sanitation Fund	0	0	0	0	0	0	0	0
3920-0004	Contribution from Hospitality	43,281	43,281	43,284	0	0	0	0	55,000
3920-0006	Contribution from Capital Res.	0	0	0	0	0	0	0	0
3999-0001	Fund Balance Appropriated	0	0	0	0	1,452,002	0	1,452,002	0
10	GENERAL FUND TOTAL:	2,723,558	3,112,627	4,347,475	5,075,720	5,393,811	4,052,247	6,202,223	4,655,928

ACCT#	ITEM DESCRIPTION	FY20	FY21	FY22	FY23	FY24		FY25	
		Prior 3 Year	Prior 2 Year	Prior 1 Year	Last Year	BUDGETED	9 MOS.	ESTIMATED	PROPOSED
10	GENERAL FUND TOTAL:	2,723,558	3,112,627	4,347,475	5,075,720	5,393,811	4,052,247	6,202,223	4,655,928
10	GEN. FUND EXPENDITURES:	1,990,597	2,342,618	2,792,944	5,393,811	5,393,811	2,500,826	5,465,137	4,655,928
	FOR PRIOR YEAR SURPLUS:	732,961	770,009	1,554,531	-318,091	0	1,551,421	737,086	0

GENERAL FUND

ADMINISTRATION...4100

2024-2025		FY20	FY21	FY22	FY23	FY24			FY25
ACCT.#	ITEM DESCRIPTION	Prior 3 Year	Prior 2 Year	Prior 1 Year	Last Year	BUDGETED	9 MOS.	ESTIMATED	PROPOSED
0200	Salaries	207,274	216,063	226,262	251,858	283,536	217,455	289,940	330,487
0201	Bonus	3,103	5,191	21,758	3,989	6,200	4,137	5,516	6,200
0202	Overtime	0	0	0	0	0	0	0	0
0203	Part Time	0	0	0	0	35,000	0	0	35,000
0204	Salary Merit and Related	0	0	0	0	0	0	0	0
0205	Compensation: Council	18,000	18,000	15,125	19,500	19,500	14,625	19,500	19,500
0220	401 K Plan	2,075	2,197	2,263	2,376	2,886	2,879	3,839	8,495
0250	Social Security	16,799	17,995	19,755	20,749	27,436	17,857	23,809	25,283
0260	Retirement	32,890	34,821	39,064	45,656	50,666	41,742	55,656	61,807
0270	Group Insurance	27,803	27,803	24,770	25,053	45,078	24,280	32,373	35,756
0400	Professional Service	80,603	55,863	25,552	102,985	90,000	71,257	95,009	94,500
1100	Telephone	13,616	10,507	13,353	19,513	19,580	14,854	19,805	30,302
1110	Postage	789	1,281	1,542	1,842	3,100	3,138	4,184	3,600
1111	Freight	81	40	68	23	500	21	28	0
1200	Printing	0	0	0	0	0	0	0	0
1400	Travel & Training	10,460	6,050	24,204	29,924	35,143	15,469	34,000	36,208
1600	Maint. & Repair: Equipment	0	0	0	0	0	0	0	0
2600	Advertisement	4,147	3,006	1,943	6,969	7,602	1,870	2,493	7,754
3100	Gasoline	758	265	1,165	1,807	2,923	2,627	3,503	2,987
3300	Departmental Supplies-Material	27,395	25,045	33,436	27,519	34,312	17,461	23,281	59,998
3400	Equipment	509	5,962	0	2,346	42,000	9,997	13,329	10,000
3600	Uniforms	141	373	54	662	3,000	572	763	3,060
3610	Employee Appreciation	12,658	4,887	5,392	8,504	8,909	4,051	5,401	9,087
4501	Contract Serv.: Equip. Maint.	52,065	56,835	65,573	65,604	73,177	33,917	45,223	69,784
4504	Contract Service: CATS Bus	53,207	50,500	50,500	66,764	90,000	92,548	92,548	91,800
4720	Festivals/Contribution	0	0	0	0	0	0	0	0
5300	Dues & Subscription	6,454	8,096	13,314	10,979	15,000	10,047	13,396	11,424
5350	Bank Service Charge	678	709	699	813	13,664	637	849	846
5400	Tax Refund	0	0	0	0	0	0	0	0
5600	Election & Maintenance	3,094	0	3,552	0	3,646	2,167	2,889	0
5700	Miscellaneous	802	4,889	0	90	0	0	0	95
5720	Pendleton Comm/VFD Contribution	0	0	0	0	0	0	0	0
6300	Unemployment Compensation Tx	0	0	0	99	2,500	323	431	2,500
6400	General Insurance & Bonds	16,319	17,304	16,810	17,954	19,500	21,076	28,101	21,498
6500	Bank Security Charge	0	0	0	0	0	0	0	0
7400	Capital Outlay: Equipment	0	0	0	26,225	0	0	0	0
7410	Capital Outlay: Lease Purchase	0	0	0	0	0	0	0	0
4100 ADMINISTRATION TOTAL:		591,720	573,682	606,154	759,803	934,858	625,007	815,868	977,971

**GENERAL FUND
2024-2025**

Planning....4110

ACCT.#	ITEM DESCRIPTION	FY20	FY21	FY22	FY23	FY24			FY25
		Prior 3 Year	Prior 2 Year	Prior 1 Year	Last Year	BUDGETED	9 MOS.	ESTIMATED	PROPOSED
0200	Salaries	59,477	79,635	64,155	83,473	114,435	64,025	85,367	118,588
0201	Bonus	1,293	1,541	6,143	1,447	4,000	1,216	1,621	4,000
0202	Overtime	65	15	0	186	1,200	372	496	1,200
0220	401 K Plan	528	0	605	636	1,144	0	0	1,186
0250	Social Security	4,741	6,195	4,975	6,112	10,145	4,715	6,287	9,072
0260	Retirement	9,155	19,489	10,624	14,770	24,920	11,952	15,936	23,196
0270	Group Insurance	15,324	12,694	12,344	16,591	29,057	14,350	19,133	23,971
0400	Professional Service	0	4,000	4,500	24,786	165,000	120,242	160,323	138,361
1100	Telephone	776	628	480	1,104	1,070	705	940	1,300
1110	Postage	581	362	258	421	314	57	76	614
1111	Freight	0	0	0	0	0	0	0	0
1200	Printing	0	455	48	168	0	0	0	0
1400	Travel & Training	2,820	188	1,667	805	5,000	2,622	3,496	5,100
1600	Maint. & Repair Equipment	0	0	0	0	0	0	0	0
2600	Advertisement	1,898	1,304	1,239	1,073	1,272	1,033	1,377	2,250
3100	Gasoline	1,463	569	0	571	1,200	360	480	2,800
3300	Departmental Supplies-Material	737	1,489	1,215	7,610	9,976	3,960	5,280	10,176
3400	Equipment	1,188	533	252	1,895	260	0	0	1,973
3600	Uniforms	143	80	164	155	168	292	389	350
4501	Contract Services	558	500	318	350	326	0	0	27,000
5300	Dues & Subscription	135	367	131	119	134	0	0	750
6400	General Insurance	7,447	8,717	8,883	7,994	10,682	8,033	10,711	8,195
7400	Capital Outlay: Equipment	18,765	5,489	1,422	0	0	0	0	0
8400	Code Enforcement Expenses				8,324	25,000	0	0	15,000
4110	Planning Total:	127,094	144,250	119,423	178,590	405,303	233,934	311,912	395,082

GENERAL FUND
2024-2025

BUILDING & GROUNDS....4200

ACCT.#	ITEM DESCRIPTION	FY20	FY21	FY22	FY23	FY24		FY25	
		Prior 3 Year	Prior 2 Year	Prior 1 Year	Last Year	BUDGETED	9 MOS.	ESTIMATED	PROPOSED
0200	Salaries	26,639	26,961	31,095	6,524	166,193	5,996	7,995	189,378
0201	Bonus	1,331	989	6,608	0	2,000	0	0	2,000
0202	Overtime	2,209	5,179	6,961	726	5,000	117	156	5,000
0203	Contract Labor	0	0	0	26,415	0	35,720	47,627	0
0220	401 K Plan	0	271	301	0	361	0	0	1,555
0250	Social Security	2,267	2,511	3,341	475	3,276	462	616	14,907
0260	Retirement	4,280	5,019	6,302	1,146	8,048	1,134	1,512	37,042
0270	Group Insurance	5,727	6,244	6,244	1,621	7,284	2,250	3,000	47,942
1100	Alarm System-Telephone Line	720	720	958	756	2,000	756	1,008	2,040
1310	Utilities: Town Hall	17,415	16,465	16,977	18,377	17,422	14,598	19,464	19,120
1510	Maint. & Repair: Town Hall	10,413	17,146	11,301	20,217	25,000	10,364	13,819	15,000
1520	Maint. & Repair Veterans Park	1,290	69,417	23,940	23,208	0	0	0	72,833
1521	Maint & Repair Dog House	0	0	153	0	0	79,930	106,573	5,000
1530	Maint.& Repairs: Depot./Guard	1,183	8,038	1,119	2,420	9,499	629	839	5,000
1540	Maint.& Repairs: Grounds	1,152	2,316	275	7,933	8,000	940	1,253	10,306
1560	Maint & Repairs: Village Greens	775	705	1,712	7,843	25,000	3,234	4,312	42,833
1570	Maint. & Repairs: Public Works	2,006	2,207	25,817	20,486	20,000	9,152	12,203	15,000
1580	Maint & Repair: 76 Island	3,450	3,650	3,300	4,042	3,300	2,925	3,900	4,000
1600	Maint & Repairs: Equipment	1,401	785	5,197	2,079	1,500	1,660	2,213	8,474
3100	Gasoline	724	380	148	643	1,200	2,474	3,299	1,224
3300	Departmental Supplies-Material	4,202	4,309	6,966	7,731	5,330	5,390	7,187	5,437
3400	Equipment	13,546	1,648	2,388	1,527	2,059	2322	3,096	2,100
4501	Contract Serv: Park & Rec	2,563	3,089	8,070	700	8,529	0	0	2,500
4503	Contract Serv.: Termites	2,073	2,209	2,258	2,326	2,318	1,518	2,024	2,420
4511	Contract Serv.: Cleaning	0	0	0	0	0	0	0	0
4700	Christmas Lights & Decorations	954	0	0	0	0	0	0	0
4720	Festivals	36	0	0	0	0	0	0	0
5350	Bank Service Charge	0	0	0	0	3,451	0	0	0
5700	Miscellaneous	41	476	764	2,655	376	194	259	2,763
6400	General Insurance	10,840	10,965	14,592	15,112	21,114	16,434	21,912	21,536
7400	Capital Outlay: Equipment	0	0	0	0	0	0	0	98,000
7500	Capital Outlay: Const-Land Imp.	36,412	0	0	0	0	0	0	0
7502	Capital Outlay: Land & Building	0	0	0	0	0	0	0	0
4200	BLDG. & GROUNDS TOTAL:	153,649	191,699	186,787	174,962	348,260	198,199	264,265	633,410

GENERAL FUND
2023-2024

COURT EXPENSE....4300

ACCT.#	ITEM DESCRIPTION	FY20	FY21	FY22	FY23	FY24			FY25
		Prior 3 Year	Prior 2 Year	Prior 1 Year	Last Year	BUDGETED	9 MOS.	ESTIMATED	PROPOSED
0200	Salaries	0	0	0	0	0	0	0	0
0201	Bonus	0	0	0	0	0	0	0	0
0220	401K	0	0	0	0	0	0	0	0
0250	Social Security	0	0	0	0	0	0	0	0
0260	Retirement	0	0	0	0	0	0	0	0
0270	Group Insurance	0	0	0	0	0	0	0	0
1100	Court Expense	5,359	4,854	6,438	5,820	6608	0	0	0
1150	Jury Expense	0	0	0	0	0	0	0	0
1155	Indigent Expense	3,469	3,469	3,469	3,469	3560	0	0	0
1300	Police Fine Refund	0	0	0	0	0	0	0	0
1310	Anderson County	892	0	0	0	0	0	0	0
1510	Victims Advocate Fund	0	0	0	0	0	0	0	0
1530	Fine Assessments	0	0	0	0	0	0	0	0
5300	Dues & Subscriptions	30	95	95	95	97	0	0	0
4200	COURT EXPENSE:	9,750	8,418	10,002	9,384	10,265	0	0	0

GENERAL FUND
2023-2024

POLICE....5100

ACCT.#	ITEM DESCRIPTION	FY20	FY21	FY22	FY23	FY24			FY25
		Prior 3 Year	Prior 2 Year	Prior 1 Year	Last Year	BUDGETED	9 MOS.	ESTIMATED	PROPOSED
0200	Salaries	172,522	192,659	193,309	266,401	332,043	260,599	347,465	484,137
0201	Bonus	1,633	3,230	20,522	3,522	6,000	4,455	5,940	6,000
0202	Overtime	1,650	2,082	9,708	10,370	10,000	6,813	9,084	10,000
0220	401 K Plan	1,016	1,180	1,456	1,963	3,213	0	0	4,841
0250	Social Security	12,803	15,005	16,628	20,379	27,244	19,467	25,956	37,037
0260	Retirement	31,011	35,994	38,346	54,123	65,040	54,172	72,229	106,704
0270	Group Insurance	16,880	16,565	10,051	24,365	48,520	31,464	41,952	74,903
0400	Professional Service	1,100	20,500	500	500	513	500	667	520
1100	Telephone	3,143	4,299	2,743	5,009	6,120	3,795	5,060	6,242
1110	Postage	0	15	21	33	29	25	33	238
1200	Printing	0	151	6	196	0	0	0	0
1400	Travel & Training	2,151	5,053	6,560	6,179	6,732	3,598	4,797	6,430
1600	Maint. & Repair: Equipment	899	2,509	1,188	5,124	3,000	2,066	2,755	3,060
1700	Maint. & Repair: Vehicle	3,174	5,821	5,179	7,675	5,441	19,178	25,571	7,986
2600	Advertisements	0	803	666	2,582	684	422	563	2,687
3100	Gasoline	6,128	8,634	14,302	14,263	15,173	10,592	14,123	15,132
3300	Departmental Supplies-Material	2,399	1,786	2,842	8,849	9,179	11,651	15,535	12,266
3400	Equipment/MIS expenses	1,518	7,890	8,690	6,373	14,918	10,766	14,355	6,501
3600	Uniforms	6,377	6,339	5,792	9,380	7,500	2,958	3,944	7,650
4500	Contract Service: Equip. Maint	11,414	7,286	17,655	27,318	28,000	23,103	30,804	28,560
5300	Dues & Subscription	805	110	922	2,483	947	1,125	1,500	2,583
5700	Miscellaneous	220	362	273	240	281	292	389	250
6400	General Insurance	16,063	21,319	21,789	27,336	27,370	33,926	33,926	34,605
7400	Capital Outlay: Equipment	0	18,258	0	54,429	0	0	0	0
7410	Capital Outlay: Lease Purchasing	0	0	0	40,154	0	0	0	48,240
9100	Debt Service	0	0	0	0	0	0	0	0
5100	POLICE TOTAL:	292,906	377,850	379,148	599,246	617,947	500,967	656,647	906,572

GENERAL FUND
2023-2024

STREET....5600

ACCT.#	ITEM DESCRIPTION	FY20	FY21	FY22	FY23	FY24		FY25	
		Prior 3 Year	Prior 2 Year	Prior 1 Year	Last Year	BUDGETED	9 MOS.	ESTIMATED	PROPOSED
0200	Salaries	118,105	101,138	96,520	132,738	182,784	121,398	161,864	216,001
0201	Bonus	2,101	1,701	15,551	2,772	3,500	3,174	4,232	3,500
0202	Overtime	3,076	443	1,389	4,957	7,500	12,575	16,767	7,500
0203	Contract Labor	0	0	68,635	153	0	0	0	0
0220	401 K Plan	946	998	647	344	1,717	0	0	2,160
0250	Social Security	9,116	7,689	7,999	10,248	12,279	10,638	14,184	16,524
0260	Retirement	18,581	15,982	16,214	24,274	30,146	26,220	34,960	42,250
0270	Group Insurance	18,214	15,728	17,793	26,072	35,579	24,619	32,825	41,814
0400	Professional Service	3,575	1,130	500	22,575	513	500	667	1,000
1100	Telephone	1,384	1,634	740	756	1,104	737	983	951
1111	Freight	0	0	335	158	0	0	0	0
1310	Town Utilities	3,315	3,323	3,574	3,676	0	3,141	4,188	0
1320	Utilities: Street Lighting	43,967	47,126	49,253	56,081	55,502	38,145	50,860	62,783
1400	Travel & Training	41	0	145	258	149	168	224	269
1600	Maint.& Repair: Equipment	372	1,143	4,189	8,160	10,873	6,940	9,253	8,491
1700	Maint.& Repair: Vehicle	13,582	14,491	14,538	21,579	25,498	16,923	22,564	22,452
1800	Maint.& Repair: Streets	1,797	7,305	38,150	15,595	68,575	22,924	30,565	34,247
1810	Maint.& Repair: Sidewalks	0	18,280	9,956	5,230	35,000	2,654	3,539	20,000
3100	Gasoline	7,134	9,741	17,291	13,540	19,064	9,133	12,177	17,908
3300	Departmental Supplies & Materials	7,751	2,542	8,285	7,629	8,503	4,688	6,251	7,937
3301	Supplies: Street Signs & Poles	7,560	1,933	4,425	2,358	4,541	182	243	2,454
3308	Supplies: Traffic Control	0	0	0	3,769	0	0	0	0
3311	Supplies: Sand for Snow	0	0	0	0	0	0	0	0
3350	Supplies: General	1,940	847	1,335	3,238	1,371	22	29	3,921
3400	Equipment	0	0	0	0	0	0	0	0
3600	Uniforms	1,549	2,825	2,706	9,812	2,778	1,875	2,500	3,370
4504	Contract Service:	0	0	0	0	0	0	0	0
4810	Road R-O-W Clearing	0	0	0	0	0	0	0	0
5700	Miscellaneous	0	0	0	0	0	0	0	10,209
6400	General Insurance	20,457	13,924	14,439	17,836	17,500	19,839	26,452	17,850
7302	Capital Outlay: Sidewalks	0	0	18,600	0	0	0	0	0
7400	Capital Outlay: Equipment	0	7,543	0	25,698	0	0	0	0
7410	Capital Outlay: Lease Purchase	0	0	0	0	0	0	0	0
7501	Capital Outlay: Street Paving	0	0	50,694	60,014	185,000	0	360,000	160,000
8100	Debt Service: Principal	0	0	0	0	0	0	0	0
8200	Debt Service: Interest	0	0	0	0	0	0	0	0
8300	Debt Service: Agent Fee	0	0	0	0	0	0	0	0
5600	STREET TOTAL:	284,563	277,466	463,903	479,520	709,476	326,495	795,327	703,591

GENERAL FUND
2023-2024

SANITATION...5800

ACCT.#	ITEM DESCRIPTION	FY20	FY21	FY22	FY23	FY24		FY25	
		Prior 3 Year	Prior 2 Year	Prior 1 Year	Last Year	BUDGETED	9 MOS.	ESTIMATED	PROPOSED
0200	Salaries	37,770	170,372	124,692	162,385	173,215	124,276	165,701	171,627
0201	Bonus	1,150	1,739	10,324	1,962	17,000	2,053	2,737	17,000
0202	Overtime	2,821	2,170	10,222	12,093	4,000	9,323	12,431	4,000
0220	401 K Plan	369	666	713	777	1,605	0	0	1,716
0250	Social Security	3,112	6,824	10,992	13,342	12,279	10,269	13,692	13,129
0260	Retirement	14	7,512	15,160	22,506	28,187	17,965	23,953	33,570
0270	Group Insurance	6,244	20,116	23,935	30,251	39,223	22,998	30,664	30,236
0400	Professional Services	85,790	1,838	500	500	513	500	667	520
1100	Telephone	855	872	824	1,208	1,129	1,022	1,363	1,152
1111	Freight	0	0	2,730	0	2,801	0	0	0
1400	Travel & Training	83	0	0	0	0	168	224	0
1600	Maint. & Repair: Equipment	0	1,737	5,460	3,277	31,395	21,491	28,655	29,291
1700	Maint. & Repair: Vehicle	23,632	29,475	89,265	28,928	33,290	38,368	51,157	33,956
3100	Gasoline	16,107	15,210	29,266	33,063	32,266	19,769	26,359	36,452
3300	Departmental Supplies-Material	17,587	16,783	24,857	33,507	25,507	24,035	32,047	34,862
3400	Equipment	7,932	132	149	0	154	198	264	0
3600	Uniforms	1,440	3,301	3,465	3,774	3,556	2,095	2,793	3,926
4500	Contract Service:	8,052	9,552	8,052	18,130	10,876	4,026	5,368	11,094
5000	County Landfill Tipping Fee	0	0	0	0	0	0	0	0
5700	Misc.	0	0	0	0	0	0	0	0
6400	General Insurance	11,590	19,993	21,780	22,188	22,351	21,513	28,684	23,084
7400	Capital Outlay: Equipment	0	214,289	0	0	0	199,503	266,004	0
7410	Capital Outlay: Lease Purchase	0	0	0	0	0	0	0	0
8100	Debt Service: Principal	0	0	67,669	69,055	0	0	0	0
8200	Debt Service: Interest	0	0	4,478	3,091	0	0	0	0
8300	Debt Service: Agent Fee	0	0	0	0	0	0	0	0
5800 SANITATION TOTAL:		224,548	522,581	454,533	460,037	439,347	519,572	692,763	445,615

GENERAL FUND
2024-2025

NON-DEPARTMENTAL....6600

ACCT.#	ITEM DESCRIPTION	FY20	FY21	FY22	FY23	FY24		FY25	
		Prior 3 Year	Prior 2 Year	Prior 1 Year	Last Year	BUDGETED	9 MOS.	ESTIMATED	PROPOSED
6401	Retiree's Hospitalization	0	0	0	0	0	0	0	
8000	Contingency	0	0	0	0	0	0	0	
8100	Debt Service: Principal	116,700	120,200	123,900	127,600	287,603	87,312	287,603	335,512
8200	Debt Service: Interest	14,554	11,077	7,494	3,802	280,752	9,340	280,752	258,175
8300	Debt Service: Agent Fee	0	0	0	0	0	0	0	
9200	Contribution to VET Park Saving	0	0	0	0	0	0	0	
9010	Contribution to W&S Fund	175,113	115,395	169,314	0	0	0	0	
9020	Contribution to Capital Fund	0	0	0	0	1,360,000	0	1,360,000	0
9040	Contribution to Capital Reserve	0	0	7,000	0	0	0	0	
6600 NON-DEPARTMENTAL TOTAL:		306,367	246,672	307,708	131,402	1,928,355	96,652	1,928,355	593,687

**GENERAL FUND
2024-2025**

GENERAL FUND EXPENDITURES....10

ACCT.#	ITEM DESCRIPTION	FY20	FY21	FY22	FY23	FY24		FY25	
		Prior 3 Year	Prior 2 Year	Prior 1 Year	Last Year	BUDGETED	9 MOS.	ESTIMATED	PROPOSED
4100	Administration	591,720	573,682	606,154	759,803	934,858	625,007	815,868	977,971
4110	Planning	127,094	144,250	119,423	178,590	405,303	233,934	311,912	395,082
4200	Building and Grounds	153,649	191,699	186,787	174,962	348,260	198,199	264,265	633,410
5100	Police	292,906	377,850	379,148	599,246	617,947	500,967	656,647	906,572
4300	Court	9,750	8,418	10,002	9,384	10,265	0	0	0
5600	Street	284,563	277,466	463,903	479,520	709,476	326,495	795,327	703,591
5800	Sanitation	224,548	522,581	454,533	460,037	439,347	519,572	692,763	445,615
6600	Non-Departmental	306,367	246,672	307,708	131,402	1,928,355	96,652	1,928,355	593,687
TOTAL:		1,990,597	2,342,618	2,527,658	2,792,944	5,393,811	2,500,826	5,465,137	4,655,928

WATER & SEWER FUND
2024-2025

WATER & SEWER FUND REVENUE...20

ACCT.#	ITEM DESCRIPTION	FY20	FY21	FY22	FY23	FY24			FY25
		Prior 3 Year	Prior 2 Year	Prior 1 Year	Last Year	BUDGETED	9 MOS.	ESTIMATED	PROPOSED
3120-0002	Investment Earning	2,147	249	409	5,044	0	5,538	7,384	5,177
3510-0017	Grant Funds	0	17,575	62,977	0	421	0	0	0
3610-0004	Miscellaneous	29,690	57,298	13,599	551,832	13,955	3,753	5,004	14,096
3610-0005	WWTP Mis Income	0	0	0	0	0	269,525	269,525	
3680-0002	Connection fee Clearing	0	0	4,161	2,720	0	0	0	
3880-0001	W&S Connection Fees	14,725	19,160	17,880	18,050	22,619	15,780	21,040	22,848
3880-0002	DHEC Fees	15,899	15,795	20,548	21,110	21,087	16,270	21,693	21,662
3880-0003	Water&Sewr Capacity Fees	139,000	210,000	239,700	455,434	199,800	258,800	258,800	201,824
3880-0004	Water Revenue	622,509	711,392	751,746	821,702	910,356	700,943	934,591	1,024,151
3880-0005	Water Taps	20,780	35,980	22,415	41,075	10,000	32,967	32,967	10,101
3880-0006	Sewer Revenue	739,910	834,697	1,058,612	1,104,659	1,222,086	975,115	1,300,153	1,374,847
3880-0007	Sewer Taps	47,750	109,900	138,300	44,200	24,050	41,770	41,770	24,363
3880-0008	Re-connection & Returned Checks	3,455	4,665	4,420	9,355	4,536	6,315	8,420	4,582
3880-0009	Late Fees	33,500	39,934	24,845	26,163	25,495	23,752	31,669	25,753
3880-0010	Sewer Sludge Fees	16,490	16,520	14,725	28,875	15,109	19,620	26,160	15,262
3880-0011	Setoff Debt Collection	50	225	125	300	128	100	133	308
3880-0012	Credit Card Processing Fee	7,136	9,089	10,666	22,014	33,000	0	0	33,334
3881-0002	And. County Loan	2,144	1,973	1,797	1,618	0	8,091	10,788	0
3881-0003	Clemson Loan	10,723	9,865	8,987	8,090	0	48,549	64,732	0
3881-0004	Capital Improvement/R-R Fee	0	0	0	0	0	0	0	0
3700-0003	Sale of Surplus Property	0	0	0	0	0	0	0	0
3920-0000	Special Capital Assessment	0	0	0	0	0	0	0	0
3900-0001	Proceeds from Capital Financing	0	0	0	0	0	0	0	0
3920-0004	Contribution fm. Hospitality Fund	32,350	57,850	32,350	0	0	0	0	0
3920-0006	Contribution fm. City of Clemson	381,089	374,263	461,773	395,180	464,594	342,165	456,220	468,809
3920-0007	Contribution fm. General Fund	175,113	115,395	169,314	0	0	0	0	0
3920-0008	Contribution fm. And County	76,217	73,385	145,126	79,036	92,918	67,582	90,109	93,761
3920-0010	Contribution Capital	0	0			0	0	0	
3999-0001	Approp. Fund Balance	0	0	0	0	132,836	0	0	0
						0			
20	W&S REVENUE TOTAL:	2,370,677	2,715,210	3,204,475	3,636,457	3,192,990	2,836,635	3,299,246	3,340,878

WATER & SEWER REV. & EXPENSES		FY20	FY21	FY22	FY23	FY24			FY25
ACCT.#	ITEM DESCRIPTION	Prior 3 Year	Prior 2 Year	Prior 1 Year	Last Year	BUDGETED	9 MOS.	ESTIMATED	PROPOSED
20	W&S Revenue Total:	2,370,677	2,715,210	3,204,475	3,636,457	3,192,990	2,836,635	3,299,246	3,340,878
20	W&S Expenditure Total:	2,305,416	2,268,698	2,680,887	2,659,479	3,192,990	1,848,133	3,076,821	3,340,878
	DIFFERENCE:	65,261	446,512	523,588	976,978	0	988,502	222,425	0

WATER & SEWER OPERATIONS...8100

ACCT.#	ITEM DESCRIPTION	FY20	FY21	FY22	FY23	FY24		FY25	
		Prior 3 Year	Prior 2 Year	Prior 1 Year	Last Year	BUDGETED	9 MOS.	ESTIMATED	PROPOSED
0200	Salaries	225,963	236,598	281,437	317,491	367,042	247,188	329,584	369,903
0201	Bonus	5,632	5,543	44,705	6,574	9,000	6,082	8,109	9,000
0202	Overtime	23,533	19,788	22,504	29,592	14,852	25,496	33,995	14,852
0203	Contract Labor	0	0	0	134	200	6,568	8,757	6,000
0205	Compensation: Town Council	0	0	9,456	19,500	19,500	14,625	19,500	19,500
0220	401 K Plan	1,900	1,774	15,125	2,750	3,530	0	3,530	3,683
0250	Social Security	18,773	19,340	1,939	27,196	28,615	19,792	26,389	30,267
0260	Retirement	42,117	43,660	26,790	63,661	62,784	48,846	65,128	73,298
0270	Group Insurance	44,043	51,727	24,869	73,279	65,033	58,827	78,436	96,796
0400	Professional Service	32,833	60,159	66,131	64,296	67,860	42,472	56,629	69,560
1100	Telephone	4,362	3,943	66,129	7,071	5,672	3,592	4,789	15,930
1110	Postage	5,719	5,835	4,395	6,865	13,128	7,312	9,749	20,000
1111	Freight	295	179	6,381	74	0	0	0	0
1200	Printing	0	24	398	0	0	0	0	0
1310	Utilities: Town	25,274	21,305	0	27,716	26,536	18,810	25,080	27,200
1400	Travel & Training	1,245	1,450	25,257	7,072	9,194	312	416	9,610
1600	Maint & Repair: Equipment	3,093	6,622	3,773	22,286	5,000	5,511	7,348	8,000
1610	Maint & Repair: Water Tank	14,257	14,761	2,639	0	30,000	0	30,000	30,000
1612	Maint & Repair: Fire Hydrants	5,250	0	15,399	0	10,000	5,865	7,820	15,000
1615	Maint & Repair: Water Line	9,947	2,171	17,879	25,016	25,000	23,117	30,823	35,000
1620	Maint & Repair: Pump Station	10,297	18,492	3,490	87,704	20,000	6,489	8,652	10,152
1625	Maint & Repair: Sewer Line	21,319	17,383	20,513	42,361	37,686	12,590	16,787	26,500
1630	Maint & Repair: Meters	95	13,924	49,894	69	2,000	0	0	10,000
1700	Maint & Repair: Vehicles	7,237	8,544	1,000	16,766	18,000	12,843	17,124	20,000
1800	Maint & Repair: Street Cuts	2,829	4,735	6,416	12,295	8,000	0	0	8,038
3100	Gasoline	7,393	7,965	0	19,673	18,518	11,067	14,756	19,074
3300	Departmental Supplies-Material	12,066	27,214	15,428	38,257	37,721	51,816	69,088	38,853
3302	Meters & Meter Boxes	54,062	58,785	14,523	33,270	58,238	424	565	0
3306	Pipe & Pipe Fittings	1,019	262	95,645	10,393	0	0	0	59,990
3309	Sewer Material, Chemical & Sup.	350	510	2,211	0	11,199	5,382	7,176	11,530
3312	Supplies: Sewer Materials	1,309	4,247	5,391	3,021	0	0	0	850
3316	Supplies: Water Materials	4,436	4,002	4,205	13,980	0	0	0	0
3350	General Supplies & Materials	675	2,224	1,316	3,499	0	0	0	0
3400	Equipment	0	2,873	796	553	818	652	869	0
3600	Uniforms	2,807	4,111	2,856	1,962	2,932	2,416	3,221	3,200
3610	Employee Appreciation	1,744	656	1,889	1,930	1,939	1,544	2,059	2,120
4500	Contract service	7,654	4,330	14,222	11,151	21,344	1,600	2,133	0
4501	Contract service Equipment Maint	19,456	20,855	26,136	24,786	21,344	10,157	13,543	47,444
4506	Contract Service: Testing Water	1,210	1,280	1,240	2,165	0	1,785	2,380	0
4800	Water: Resale	271,873	268,622	289,325	292,556	296,896	202,842	270,456	344,310
4900	Supplemental Charges	0	3,818	3,766	411	0	0	0	17,921
5300	Dues	36,004	47,177	55,748	42,499	74,357	11,046	14,728	77,700
5310	Bank Service Charges	25	3,532	0	0	21,015	32	43	0
5700	Miscellaneous	581	0	2	0	131	61	81	140
6400	General Insurance	27,625	28,211	31,151	40,823	41,197	35,523	35,523	42,472
7303	Capital Outlay: Sewer	0	-187,391	0	0	475,000	0	475,000	260,000
7305	Capital Outlay: Water	0	105,207	0	0	0	0	0	20,163
7307	Capital Outlay: Hydrants	0	87,184	0	0	0	0	0	0
7400	Capital Outlay: Equipment	0	0	124	6,562	0	0	0	0
7410	Capital Outlay: Lease Purchase	0	0	0	0	0	0	0	0
7500	Capital Outlay: Bldg. & Land	0	0	0	0	0	0	0	0
8000	Contingency	0	0	0	0	0	0	0	0
8100	Debt Service: Principal	0	0	0	0	297,000	297,000	396,000	390,160
8200	Debt Service: Interest	46,727	41,563	33,043	38,636	46,413	46,793	62,391	49,547
8300	Debt Service: Agent Fee	0	0	0	0	0	0	0	0
9000	Contribution to General Fund	0	0	0	0	0	0	0	0
9040	Contribution to Capital Reserves	0	0	0	0	0	0	0	0
9051	Contribution to Capital Sewer Project	0	0	0	0	0	0	0	0
0000-1600	Depreciation Expense	296,327	275,343	272,700	269,610	0	0	0	0
8100	W&S Operations Total:	1,299,356	1,370,537	1,588,236	1,715,505	2,274,694	1,246,477	2,158,658	2,313,763

WATER & SEWER FUND
2024-2025

SEWER PLANT...8300

ACCT.#	ITEM DESCRIPTION	FY20	FY21	FY22	FY23	FY24			FY25
		Prior 3 Year	Prior 2 Year	Prior 1 Year	Last Year	BUDGETED	9 MOS.	ESTIMATE	PROPOSED
0200	Salaries	43,139	0	0	0	0	0	0	0
0201	Bonus	0	0	0	0	0	0	0	0
0203	Overtime	33	0	0	0	0	0	0	0
0220	401 K Plan	0	0	0	0	0	0	0	0
0250	Social Security	3,302	0	0	0	0	0	0	0
0251	Medicare	0	0	0	0	0	0	0	0
0260	Retirement	33,264	0	0	0	0	0	0	0
0270	Group Insurance	3	3	3	0	0	0	0	0
0400	Professional Service	726,800	717,557	906,100	755,981	810,991	543,035	810,991	825,611
1100	Telephone	68	0	0	0	0	0	0	0
1110	Postage	0	0	0	0	0	0	0	0
1111	Freight	0	0	0	0	0	0	0	0
1310	Utilities: Town	0	0	0	0	0	0	0	0
1400	Travel & Training	20	0	0	0	0	0	0	0
1500	Maint.& Repair: Building	0	0	0	0	0	0	0	0
1540	Maint & Repair Grounds	0	0	0	0	0	0	0	0
1600	Maint.& Repair: Equipment	6,595	0	0	0	0	0	0	0
1620	Maint & Repair: Pump Stations	0	0	0	0	0	0	0	0
1700	Maint & Repair Vehicles	0	0	0	0	0	0	0	0
3100	Gasoline	0	0	0	0	0	0	0	0
3300	Departmental Supplies-Material	113	0	0	0	0	0	0	0
3304	Chemical Supplies	0	0	0	0	0	0	0	0
3400	Equipment	0	0	0	0	0	0	0	0
3600	Uniform	0	0	0	0	0	0	0	0
3610	Employee Appreciation	0	0	0	0	0	0	0	0
4500	Contract Service	0	0	0	0	0	0	0	0
4501	Contract Service: Equipment Maint	0	0	0	0	0	0	0	0
4513	Contract Service: Testing	0	0	0	0	0	0	0	0
5300	Dues & Subscription	75	0	0	0	0	0	0	0
5350	Bank Service Charge	0	44	0	0	0	0	0	0
5700	Miscellaneous	0	0	0	0	0	0	0	0
6400	General Insurance	9,656	9,335	9,944	9,805	10,205	10,072	10,072	10,660
7400	Capital Outlay: Equipment	0	-5,000	0	0	0	0	0	0
7500	Capital Outlay: Improvements	0	0	0	0	0	0	0	0
7502	Capital Outlay: Land & Bld	0	0	0	0	0	0	0	0
7900	Depreciation	161,545	158,440	158,187	157,681	0	0	0	0
8000	Contingency	0	0	0	0	0	0	0	0
8100	Debt Service: Principal	0	0	0	0	82,293	41,145	82,293	190,844
8200	Debt Service: Interest	21,447	17,782	18,417	20,507	14,807	7,404	14,807	0
8300	Debt Service: Agent Fee	0	0	0	0	0	0	0	0
8300	Sewer Plant Total:	1,006,060	898,161	1,092,651	943,974	918,296	601,656	918,163	1,027,115

HOSPITALITY FUND
2024-2025

Hospitality Fund...3400

ACCT.#	ITEM DESCRIPTION	FY20	FY21	FY22	FY23	FY24		FY25
		Prior 3 Year	Prior 2 Year	Prior 1 Year	Last Year	BUDGETED	9 MOS.	ESTIMATE
3600	Prior Year Surplus	0	0	0	0	0	0	0
3780	Hospitality Tax Collection	161,488	212,998	282,018	345,075	323,024	291,045	388,060
3510-0017	Grants	0	0	0	0	0	0	0
3510-0018	Proceeds from Capital Financing	0	0	0	0	0	0	0
3999	Approp. Fund Balance	0	0	0	0	235,134	0	0
41 HOSPITALITY REVENUE TOTAL:		161,488	212,998	282,018	345,075	558,158	291,045	388,060

HOSPITALITY FUND
2024-2025

Hospitality Fund...3400

ACCT.#	ITEM DESCRIPTION	FY20	FY21	FY22	FY23	FY24		FY25
		Prior 3 Year	Prior 2 Year	Prior 1 Year	Last Year	BUDGETED	9 MOS.	ESTIMATE
0400	Professional Service	3,691	4,885	500	500	512	58,601	78,135
1100	Telephone	1,117	1,245	1,168	1,002	1,199	532	709
1111	Freight	0	0	0	0	0	0	0
1101	Postage	0	0	0	0	0	0	0
1200	Printing	0	0	0	0	0	0	0
1310	Utilities: Town	7,355	6,995	5,987	6,751	6,290	4,613	6,151
1400	Travel & Training	0	0	0	0	0	0	0
1510	Maint & Repair: Town Hall	0	0	0	0	40,790	170	227
1520	Maint & Repair: Veterans Park	7,712	547	9,129	28,865	15,000	13,549	18,065
1521	Maint & Repair Dog House	0	0	0	0	0	0	0
1530	Maint & Repair Depot/Guardhouse	0	2,500	0	5,584	0	0	0
1540	Maint & Repair: Grounds	289	200	200	8,665	0	0	0
1560	Maint & Repair Village Green	265	1,225	0	90,736	0	0	0
1600	Maint. & Repairs: Equipment	0	0	0	0	22,884	1,591	2,121
2600	Advertising	0	0	0	0	67,000	61,189	81,585
3300	Departmental Supplies	2,474	1,979	2,054	4,445	2,108	2,425	3,233
3400	Equipment	0	0	263	22	0	4,082	5,443
4501	Contract Service: Maintenance	263	263	0	0	0	0	0
4501	Contract Service: Park & Rec	0	0	0	0	0	0	0
4509	Contract Service: Equipment Maint.	0	0	0	0	0	0	0
4700	Christmas Lights & Decorations	0	0	0	2,975	0	0	0
4720	Festivals	14,607	8,998	21,349	15,404	21,908	20,573	27,431
5300	Dues and Subscriptions	0	0	0	0	0	0	0
5350	Bank Service Charge	0	0	0	0	0	0	0
5720	Pendleton Comm/VFD Contribution	2,000	2,000	14,648	5,791	0	0	0
6400	General Insurance	0	0	0	0	0	0	0
7400	Capital Outlay: Equipment	0	0	40,519	0	0	0	0
7410	Capital Outlay Lease Purchase	0	0	0	0	0	0	0
7500	Capital Outlay: Const-Land Imp.	0	0	33,745	0	360,134	0	0
8100	Debit Service: Principal	0	0	0	0	0	1,000	1,333
8200	Debit Service: Interest	0	0	0	0	0	0	0
9000	Contribution to General Fund	43,284	43,284	43,284	0	0	0	0
9001	Contribution to PRA	9,000	4,000	0	0	0	0	0
9002	Contribution to Grants	32,921	15,786	5,165	14,118	20,333	0	0
9003	Contribution to PDHC	0	0	0	0	0	0	0
9050	Contribution to W&S Fund	32,350	57,850	32,350	0	0	0	0
7100	HOSPITALITY TOTAL:	157,328	151,757	210,361	184,858	558,158	168,325	224,433

CAPITAL RESERVE FUND
2024-2025

		2021-2022	2022-2023	2023-2024	2024-2025	Total
	ITEM DESCRIPTION	Actual	Actual	Estimated	Budgeted	
3100-0002	Interest					0
3600-0001	Prior Year					0
3920-9100	Contribution fm General Fund	2,128,780		1,360,000	185,000	3,673,780
3910-9100	Contribution fm Water & Sewer		771,912	70,220		842,132
3900-9100	Contribution fm Hospitality					0
3510-9100	Grant Income			447,000		
3510-9101	CDBG Grant Income			10,000	500,000	510,000
3510-0018	Contribution fm Captial Financing			5,000,000	62,884,198	67,884,198
50	Capital Reserve Fund Total:	2,128,780	771,912	6,887,220	63,569,198	72,910,110

CAPITAL RESERVE FUND
2024-2025

		Estimated	2021-2022	2022-2023	2023-2024	2024-2025	Total
	ITEM DESCRIPTION		Actual	Actual	Estimated	Budgeted	
50-9105-000	W Queen St.	1,200,000	132,500	104,012	731,013	55,000	1,022,525
50-9106-000	Down Town Parking Fund	310,000	0	204,971	25,695	125,000	355,666
50-9107-000	WWTP Expansion	64,328,198	0	701,000	743,000	62,884,198	64,328,198
50-9108-000	Meter Upgrade	771,912	0	33,694	571,180	146,000	750,874
50-9109-000	W Queen St. Neighborhood Revitalization	900,000	0	0	52,825	350,000	402,825
50-9110-000	POM Revitalization	400,000	0	0	345,006	54,994	400,000
50-9112-000	Village Hills TIF	5,000,000	0	0	270,995	2,140,000	2,410,995
50	Capital Reserve Total:	72,910,110	132,500	1,043,677	2,739,714	65,755,192	69,671,083



PENDLETON

SOUTH CAROLINA

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Town of Pendleton Comprehensive Fee Schedule as of July 1, 2024

ADMINISTRATION

Copies:

Black & White

8 ½ X 11 B/W	\$0.25
8 ½ X 14 B/W	\$0.35
11 X 17 B/W	\$0.55

Color

8 ½ X 11	\$1.00
8 ½ X 14	\$1.50
11 X 17	\$2.00

Credit Card Convenience Fee 3% per transaction

Election Filing Fees:

Mayor	\$25.00
Council	\$10.00

Facility Rentals:

	<u>In Town</u>	<u>Out of Town</u>
Depot Building	\$75/day	\$125/day
Barrett's Place Picnic Shelters	\$45.00	\$55.00
	3-hour increments	3-hour increments
Ball field at Veterans Park	\$75.00/field	\$100.00/field
Pavilion Restrooms afterhours	\$60.00	\$85.00

Freedom of Information Requests:

Deposit	25% of reasonably anticipated cost for reproduction of records.
Research	\$25.00/hour plus cost for any requested copies
Fax transmittals	\$5.00

CD's, DVD's or other electronic media will be charged at the cost of media plus the hourly rate.

Postage/shipping will be via FedEx/UPS/USPS and the cost paid by the requester.

Finance Fees:

Returned Check	\$35.00
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PENDLETON

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Leadership Pendleton:

Registration \$75.00

Miscellaneous:

Leaf Bags \$0.30/each

Service Fee – Field \$75.00

Charged to residents/customers who make repeat calls, two or more, during work hours and after hours for an issue that has been determined is not the responsibility of the Town, requiring staff to respond in the field.

Special Events:

Application \$30.00

Permit Varies – based on application

Yard Sale Permits:

First yard sale No charge for first permit

Second yard sale \$5.00 within same calendar year of first permit

CODE ENFORCEMENT

In addition to all other penalties, fines, executions, and legal remedies described in Town Ordinances and in the International Property Maintenance Code (as amended from time to time), the owner of any real property upon which is found a violation of Town Ordinances and/or the International Property Maintenance Code shall be liable for a fee payable to the Town of Pendleton in the following amounts.

Actual cost for the Town to abate any violation upon a property plus 20%

Repeat Offenders (more than one violation within a twelve (12) month period.)
\$50.00

The fees described in the section above are continuing in nature for each violation and for each day the violation continues, whether or not the Town rehabilitates or abates the code violation and whether or not the Town employees rehabilitate or abate the code violation, or the work is performed by contract of a third party.

IPMC Board of Zoning Appeals - Appeal Application \$350.00

PLANNING & ZONING

Building Permit Request Form (Category 1) \$50.00

Building Permit Request Form (Category 2) \$25.00



PENDLETON

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Sign Permit	\$35.00
Variance (any type)	\$350.00
Planned Development or Flexible Review District Major Changes	\$350.00
Exempt Plat	\$50.00
Minor Subdivision Final Plat (Staff Reviewable)	\$50.00
Minor Subdivision Final Plat (PC Reviewable)	\$250.00
Preliminary Major Plat (Residential)	\$750.00, or \$10 per lot, whichever is greater
Preliminary Major Plat (Non-Residential)	\$1,000.00
Final Major Plat	\$100.00
Rezoning (any type)	\$300.00
Site Plan Review (Non-Residential)	\$50.00
Appeal	\$350.00
Conditional Use Permit	\$50.00

POLICE

Incident Report	\$10.00/each
Accident Report	\$10.00/each
Overtime Parking Fine	\$25.00 per occurrence

PUBLIC WORKS

Sanitation fee:	\$14.00/month/roll cart	
Roll cart (additional or replacement):	\$79.00 plus monthly sanitation fee	
Bulk Container fees:		
Pickups per week	4 cu. Yrds.	6 cu. Yrds.
1	\$70	\$95
2	\$135	\$185
3	\$200	\$275
Brush pick-up (abnormal/excessive quantities)	\$150.00 per trip	
Bulk Items pick-up (abnormal/excessive quantities)	\$200.00 per trip	

WATER & SEWER

Water/Sewer User Rates



PENDLETON

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Refer to Town of Pendleton's Water System Charges Sheet and Sewer System Charges Sheet

Replace broken meter box \$250.00

Relocate meter box (within 10') \$440.00

Meter testing (on-site) \$20.00

Meter testing (off-site) Actual Cost

Elder valve installation \$1,200 base fee plus any additional costs associated with the installation which depends on depth of sewer line.

Lock Meter Charge \$20.00

No Access to Water Meter Fees *(in a fiscal year)*

First Offense: \$0 - *Blocking access to water meter that prevents the Town from collecting a meter reading.*

Second Offense: \$50 - *Blocking access to water meter that prevents the Town from collecting a meter reading.*

Third Offense: \$100 - *Blocking access to water meter that prevents the Town from collecting a meter reading.*

Sludge Trucks

1000 gal truck \$65 + \$5 (testing) \$70/load

1100 gal truck \$70 + \$5 (testing) \$75/load

1200 gal truck \$75 + \$5 (testing) \$80/load

2000 gal truck \$120 + \$5 (testing) \$125/load

Plus, an additional \$100/hour for after hours

**WATER SYSTEM CHARGES
TOWN OF PENDLETON, SC
EFFECTIVE JULY 2024**

GENERAL

- 1) Users of the Town's water system shall comply with all applicable portions of the Water and Sewer Use Ordinance of the Town of Pendleton.
- 2) The Fees and Rates published herein are based on an average daily water use of 3,000 gallons or less. The Town may, at its discretion, allow greater flows at these published charges, or the Town may require individual negotiations to determine any and all costs associated with the use of its water system.
- 3) If feasible for the town, water customers located outside of the town limits may be required to annex property prior to acquiring water service. Users of the Town's water system which are located outside of the Town limits shall pay all charges as listed below pertaining to outside water service.

NEW CONNECTIONS

- 1) Fees for connection deposit, capacity, and water taps shall be paid in advance with the application for water service. After 4pm, new connections or disconnections will not be made until the next business day.
- 2) Each new INSIDE user of the Town's water system shall pay a non-refundable Connection Fee of \$20.00. Each new OUTSIDE user will pay a non-refundable Connection Fee of \$30.00. In addition, a deposit in the amount prescribed below shall be required. This deposit shall be refunded at the time water service is discontinued, provided the user has paid all owed water charges and has a receipt, or other documentation acceptable to the Town, that the deposit was made.

	<u>Inside Deposit Owner</u>	<u>Inside Deposit Non-Owner</u>	<u>Outside Deposit Owner</u>	<u>Outside Deposit Non-Owner</u>
a) Water system users with water Meter size less than 2"	\$20.00	\$40.00	\$30.00	\$50.00
b) Water system users with water Meter size of 2" and larger	To be negotiated individually.			

- 3) Each new user of the Town's water system shall pay a Capacity Fee as shown below. In the event more than one water system user utilizes a single water connection, each and every user shall pay the Capacity Fee (Refer to Sec. 02-15 of Water and Sewer Use Ordinance).

	<u>Inside Fee</u>	<u>Outside Fee</u>
a) Single-Family Residential	\$1,500 2,000	\$3,000 4,000
b) Commercial/Multi-Family Average Daily Flows of 400 gallons or less Each additional Average Gallon per Day Purchased	\$1,500 2,000 \$1.00	\$3,000 4,000 \$2.00

- 4) Each new user of the Town's water system shall pay a Tap Fee as shown below:

<u>Connection Size</u>	<u>Meter Size</u>	<u>Inside Rate</u>	<u>Outside Rate</u>
a. ¾"	5/8"	\$800.00	\$1,600.00
b. 1"	1"	\$950.00	\$1,900.00
c. 2"	2"	\$2,250.00	\$4,500.00
d. Larger than 2"	Larger than 2"	(To be negotiated individually)	

If the tap, service line, meter pit, & clean outs, as approved by the town, are installed by the developer, the installation fee is reduced to \$250 per 5/8" meter size. For inside Town Limits only.

USER RATES

- 1) Unless specifically negotiated otherwise, each user of the Town's water system shall pay a monthly bill based upon metered water used and the rates as shown below (Master meter users refer to Sec. 02-15 of Water and Sewer Use Ordinance).

See Attached User Rate Sheet for Rates

- 2) The Town will install, when feasible, a separate meter with a ¾ connection size for water that does not go through the sewer system for the following fee:
For larger size connection fees, refer to Item 4 above under "New Connections".

Irrigation meter	\$765 – existing customer (plus deposit & connection fee) – Effective after Council final approval \$565 – at time of new customer tap (plus deposit & connection fee) – Effective after Council final approval
Customer Base Charge	\$6.00 (per month) plus user rate per 1,000 gallons – Customer Charge Effective July 1, 2015

REPAIR FEES

- 1) Replace broken water meter box: \$250.00
- 2) Relocate water meter box within 10 feet: \$440.00

***User Rates - Water**

Fiscal Year	Water Rate Inside (0-1500 gallons)	Each Additional 1000 gallons	Water Rate Outside (0-1500 gallons)	Each Additional 1000 gallons
2022/2023	\$15.31	\$6.88	\$16.23	\$11.74
2023/2024	\$16.84	\$7.22	\$19.47	\$12.91
2024/2025	\$17.69	\$7.58	\$21.42	\$14.20
2025/2026	\$17.69	\$7.58	\$21.42	\$14.20
2026/2027	\$18.22	\$7.81	\$22.06	\$14.63
2027/2028	\$18.67	\$8.04	\$22.72	\$15.07

**SEWER SYSTEM CHARGES
TOWN OF PENDLETON, SC
EFFECTIVE JULY 2024**

GENERAL

- 1) Users of the Town's sewer system shall comply with all applicable portions of the Water and Sewer Use Ordinance of the Town of Pendleton.
- 2) The Fees and Rates published herein are based on average daily flows of 3,000 gallons or less. The Town may, at its discretion, allow greater flows at these published charges, or the Town may require individual negotiations to determine any and all costs associated with the use of its sewer system.
- 3) Users of the Town's sewer system which are located outside of the Town limits shall pay all charges as listed below pertaining to outside sewer service.

NEW CONNECTIONS

- 1) Fees for connection, deposit, capacity, and sewer taps shall be paid in advance with the application for sewer service.
- 2) Each new INSIDE user of the Town's sewer system shall pay a non-refundable Connection Fee of \$20.00. Each new OUTSIDE user will pay a non-refundable Connection Fee of \$30.00. In addition, a deposit in the amount prescribed below shall be required. This deposit shall be refunded at the time sewer service is discontinued, provided the user has paid all owed sewer charges and has a receipt, or other documentation acceptable to the Town, that the deposit was made.

	<u>Inside Deposit Owner</u>	<u>Inside Deposit Non-Owner</u>	<u>Outside Deposit Owner</u>	<u>Outside Deposit Non-Owner</u>
a. Sewer system users with water meter size less than 2"	\$20.00	\$40.00	\$30.00	\$50.00
b. Sewer system users with water meter size of 2" or larger	To be negotiated individually.			

- 3) Each new user of the Town's sewer system shall pay a Capacity Fee as shown below. In the event more than one sewer system user utilizes a single sewer connection, each and every user shall pay the Capacity Fee.

	<u>Inside Fee</u>	<u>Outside Fee</u>
a) Single-Family Residential	\$1,500 3,700	\$3,000 3,700
b) Commercial/Multi-Family	\$1,500 3,700	\$3,000 3,700
Average Daily Flows of 400 gallons or less		
Each additional Average Gallon per Day Purchased	\$3.00	\$6.00
401-1,000 GPD X \$11.00 per gallon		
1,001-5,000 GPD X \$10.50 per gallon		
Above 5,001 GPD X \$10.00 per gallon		

- 4) Each new user of the Town's sewer system shall pay a Tap Fee as shown below:

	<u>Inside Rate</u>	<u>Outside Fee</u>
*a. Four Inch Sewer Tap	\$800.00	\$1,600.00
b. Six-inch Sewer Tap	to be negotiated individually	
c. Taps Larger than Six inches	to be negotiated individually	

If the tap, service line & clean outs, as approved by the town, are installed by the developer, the installation fee is reduced to \$250 per four-inch sewer tap. For inside Town Limits only.

***For additional work required, amount is to be negotiated individually**

USER RATES

- 1) Unless specifically negotiated otherwise, each user of the Town's sewer system shall pay a monthly bill based upon metered water used and the rates as shown below:

See Attached User Rate Sheet for Rates

*User Rates – Sewer

Customers on Town of Pendleton Water system and sewer only commercial/industrial customers

Fiscal Year	Sewer Rate Inside	Each Additional 1000 gallons	Sewer Rate Outside	Each Additional 1000 gallons
2022/2023	\$16.23	\$7.82	\$24.34	\$11.74
2023/2024	\$17.85	\$8.60	\$26.78	\$12.91
2024/2025	\$19.63	\$9.46	\$29.46	\$14.20
2025/2026	\$21.60	\$10.41	\$32.40	\$15.62
2026/2027	\$22.68	\$10.93	\$34.02	\$16.40
2027/2028	\$23.81	\$11.48	\$35.72	\$17.22

Single-Family Sewer Only Residential Customers

Fiscal Year	Sewer Rate Inside (Flat Rate per unit)	Sewer Rate Outside (Flat Rate per unit)
2022/2023	\$36.37	\$54.56
2023/2024	\$45.46	\$68.19
2024/2025	\$50.00	\$75.00
2025/2026	\$55.00	\$82.50
2026/2027	\$60.50	\$90.75
2027/2028	\$66.55	\$99.83

Multi-Family Sewer Only Customer

Fiscal Year	Sewer Rate Inside (Flat Rate per unit)	Sewer Rate Outside (Flat Rate per unit)
2022/2023	\$50.00	\$75.00
2023/2024	\$50.00	\$75.00
2024/2025	\$50.00	\$75.00
2025/2026	\$55.00	\$82.50
2026/2027	\$60.50	\$90.75
2027/2028	\$66.55	\$99.83