

STATE OF SOUTH CAROLINA)
)
TOWN OF IRMO)

ORDINANCE 24-09
AN ORDINANCE TO ADOPT THE OPERATING
AND CAPITAL BUDGETS FOR FY 24/25

WHEREAS, the Town Council of the Town of Irmo, South Carolina, in council duly and lawfully assembled and by the authority thereof enacts this Ordinance to comply with the laws of the State of South Carolina.

WHEREAS, as part of this Ordinance, the Council also wishes to adopt and establish a Master Fee Schedule for certain fees and charges for town services, along with amounts for existing fees.

NOW, THEREFORE, BE IT ORDERED AND ORDAINED that budgets for the fiscal year commencing on July 1, 2024, through June 30, 2025, in amounts below are hereby established:

EXPENDITURES

I. General Fund:

A. Operating Expenses:

Legislative Department	\$	62,074
Administrative Department	\$	970,092
Court Department	\$	426,395
Public Works Department	\$	929,602
Non-Departmental	\$	1,781,289
Sanitation	\$	1,649,000
Public Safety Department	\$	4,207,923
Confiscated Funds	\$	5,000

Total Operating Expenses	\$	10,031,375
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II. Proprietary Fund:

A. Okra Strut	\$	175,500
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Total Operating Expenditures of all funds	\$	10,206,875
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REVENUES

I. General Fund:

A. Operating Revenue:	\$	8,377,375
Sanitation	\$	1,649,000
Confiscated Funds	\$	5,000
Appropriation from reserves	\$	-

Total Operating Revenue	\$	10,031,375
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II. Proprietary Fund:

A. Okra Strut	\$	175,500
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Total Operating Revenue of all funds	\$	10,206,875
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Section 1. The tax levy for the fiscal year 2024/2025 shall be 0 millage.

Section 2. The Town Administrator shall administer the budget and, in doing so and to achieve the goals of this Budget, may, among other things, do the following:

- a. Transfer appropriated funds within and between departments and funds as necessary.
- b. Implement controls by fund appropriation.

Section 3. Department Heads may transfer from one line item to another up to \$1,500 with approval from the Town Administrator. Amounts over \$5,000 require Town Council approval.

Section 4. All transfers between departments and in/out of personnel must be approved by the Town Administrator and the Town Council.

Section 5. Expenditures approved by Council shall automatically carry amendments to fund appropriations where necessary.

Section 6. All authorized purchase orders issued prior to July 1st encumber funds to be expended in the following year.

Section 7. The billing dates, the penalty dates, and the amount of penalty which shall be levied for delinquent taxes shall be the same as those established by Richland and Lexington counties, respectively, and pursuant to State Law.

Section 8. As a part of this Budget, the Council hereby establishes and adopts certain fees and charges, as identified, and sets out proposed fees and charges in the attached exhibits to this Ordinance. The attached Master Fee Schedule is hereby incorporated into and adopted as a part of this Ordinance. All fee and charge amounts set out therein or adopted shall continue in effect from year to year until revised or modified by subsequent Council action.

Section 9. If for any reason any sentence, clause or provision of this ordinance shall be declared invalid, such shall not affect the remaining provisions hereof.

DONE IN MEETING DULY ASSEMBLED, this Ordinance shall become effective July 1, 2024, after Second and Final Reading by Council.

ATTEST:



William O. Danielson, Mayor



Renee Caviness, Municipal Clerk

1st Reading: May 21, 2024

2nd Reading: June 18, 2024

Public Hearing: June 18, 2024



FY 2024—2025

Budget

Adopted June 18, 2024



TOWN OF

IRMO

SOUTH CAROLINA

SINCE 1890

Town of Irmo, South Carolina

July 1, 2024 - June 30, 2025

Mayor

Bill Danielson

Mayor Pro Tem

Erik Sickinger

Council Members

Phyllis Coleman

Gabriel Penfield

Dr. Barb Waldman

Town Administrator

Courtney Dennis

Town Management

Doug Polen, Assistant Town Administrator

Renee Caviness, Finance Director and Town Clerk

Olivia Chambers, Clerk to Court

Whitt Cline, Public Works Director

Bobby Dale, Police Chief

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PUBLIC NOTICE

Pursuant to Section 6-1-80 of the S. C. Code of Laws, public notice is hereby given that Irmo Town Council will hold a public hearing on the municipal budget for the **2024-2025** fiscal year:

Date: **Tuesday, June 18, 2024**

Time: **6:30 p. m.**

Location: Irmo Municipal Building, 7300 Woodrow Street

<u>Current*</u> <u>Fiscal Year</u> <u>Revenue</u>	<u>Projected</u> <u>Revenue</u> <u>2024-2025</u>	<u>Percentage</u> <u>Change in</u> <u>Revenue</u>	<u>Current</u> <u>Fiscal Year</u> <u>Millage</u>
<u>\$9,041,211</u>	<u>\$10,206,875</u>	<u>12.89%</u>	<u>0 mills</u>

<u>Current*</u> <u>Fiscal Year</u> <u>Expenditures</u>	<u>Projected</u> <u>Expenditures</u> <u>2024-2025</u>	<u>Percentage</u> <u>Change in</u> <u>Expenditures</u>	<u>Estimated</u> <u>FY Millage</u> <u>2024-2025</u>
<u>\$9,478,595</u>	<u>\$10,206,875</u>	<u>7.68%</u>	<u>0 mills</u>

*Disclaimer: Current Fiscal Year is as of May 22, 2024

Published in the New Irmo News, May 29, 2024



7300 WOODROW STREET
IRMO, SC 29063
803.781.7050

TOWNOFIRMOSC.COM

June 18, 2024

Honorable Mayor and Council Members,

It is my pleasure to submit a budget for the Town of Irmo for fiscal year 2025. This new budget, representing a 9.3% increase over the current budget, features a number of highlights, including the following:

- Step raises and COLA raises (4%) for all employees and funding for a salary survey
- The addition of one new full-time employee: a civilian code enforcement inspector
- Expansion of the housing subsidy program to aid in recruitment and retention
- Continuing partnerships with Keep the Midlands Beautiful and the Greater Irmo Chamber of Commerce
- Four new police vehicles
- Increases in the sanitation fee to ensure long-term financial viability of the enterprise fund
- Absorption of operating expenses for all previous capital projects such as license plate readers

These highlights and all other expenses reflect the hard work Council and Staff put into the Strategic Plan, included in this document. The Strategic Plan directs the Town towards four long-term goals that guides decision making. The goals are as follows:

1. Create a long-term financial strategy
2. Preserve and enhance Irmo's appearance
3. Grow the Town in terms of people, businesses, and geography
4. Continuous improvement of Town services

The Town's mission is to be a place where people and businesses want to call home, and I am proud of the efforts Council and Staff have made to create a budget that follows our strategic plan in an effort to achieve that mission.

Sincerely,

Courtney Dennis
Town Administrator



2024 Strategic Plan

Mission (our current reality):

To be a place where people and businesses want to call home.

Vision (our future path):

To grow with the Midlands, becoming the Town of choice for new residents and businesses while retaining what makes Irmo special.

Goal #1: Create a long-term financial strategy

1. **Objective #1:** Explore ways to remain debt-free with no millage (Administration & Finance)
2. **Objective #2:** Ensure that the Town has thoughtfully considered its long-term staffing needs and has the necessary funding in place to meet those needs. (All Department Heads)
3. **Objective #3:** Ensure that the Town has thoughtfully considered its long-term capital needs and has the necessary funding in place to meet those needs. (Administration)

Goal #2: Preserve and enhance Irmo's appearance

1. **Objective #1:** Create a Code Enforcement Plan, ensuring that all properties in Irmo are held to a high and consistent standard. (Administration & Police)
2. **Objective #2:** Seek ways to better delineate the Town's boundaries and reinforce the *idea* of Irmo. (Administration & Public Works)
3. **Objective #3:** Develop a Hospitality Tax Strategy. (Administration & Communication)
4. **Objective #4:** Design and execute a plan to ensure quality public and private tree canopy coverage in Town for the years to come. (Public Works)

Goal #3: Grow the Town in terms of people, businesses, and geography

1. **Objective #1:** Creation & Execution of an Annexation Plan (Administration)
2. **Objective #2:** Creation of a Business Recruitment and Retention Plan (Administration & Communication)
3. **Objective #3:** Ensure Zoning Ordinance and Zoning Map reflect the findings of the Comprehensive Plan (Administration)

Goal #4: Continuous Improvement of Town services

1. **Objective #1:** Create a plan to better utilize the Town's Parks, drawing in the public for both formal events as well as general visitation. (Administration & Communication)
2. **Objective #2:** Amplify Community Engagement (Communications)
3. **Objective #3:** Ensure that the Town has the most appropriate technology for all departments. This is a short-term goal for individual users, separate from the long-term capital plan described elsewhere. (All Department Heads)
4. **Objective #4:** Continue the high-quality services provided by the Irmo Police Department (Police)
5. **Objective #5:** Continue the high-quality services provided by Public Works (Public Works)
6. **Objective #6:** Work closely with area non-profit organizations to leverage community strength. (Administration)
7. **Objective #7:** Ongoing staff development (All Department Heads)



TOWN OF IRMO MASTER FEE SCHEDULE

DEPARTMENT/PROGRAM	DETAIL	FY 2024-2025 FEE
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ADMINISTRATION

FOIA Fee	First 30 minutes	\$ 4.00
	Each additional minute	\$ 0.40
	Additional for digital media burned to CD/DVD	\$ 5.00
	Per B/W printed copy	\$ 0.10
	Per color printed copy	\$ 0.25
Returned check fee	Per Check	\$ 35.00

POLICE DEPARTMENT

Administration	Collision & Incident Reports	FOIA Fee*
Officer	Security Services per Hour	\$ 50.00
Officer	Traffic Control per Hour	\$ 50.00
Officer	Holiday Rate (Traffic/Security) per Hour	\$ 100.00

*Free to victims

Tickets/Fines

Handicapped Parking	\$ 500.00
No Parking Zone	\$ 50.00
Fire Lane	\$ 200.00
Parked on Yellow Curb	\$ 50.00
Blocking Street	\$ 200.00
Blocking Sidewalk	\$ 50.00
Parking within 15 ft of fire hydrant	\$ 200.00
Blocking Crosswalk	\$ 50.00
Blocking Driveway	\$ 50.00

* Penalty of \$25 if Handicapped Parking fine not paid within 5 days; all others \$10 penalty if not paid within 5 days

PLANNING, ZONING , AND COMMUNITY DEVELOPMENT

Zoning	Zoning Permit	\$ 50.00
Zoning	Administrative Appeal	\$ 100.00
Zoning	Variance, Special Exception, or Annexation Application	\$ 100.00
Zoning	Verification Letters	\$ 25.00
Permitting	Special Events Permit	\$ 25.00
Permitting	Sign Permit	\$ 50.00
Permitting	Communication Tower Permit (New Construction or Co- Location)	\$ 200.00
Permitting	Moving a Building (No Construction)	\$ 150.00

Effective July 1, 2024

Town of Irmo Master Fee Schedule

Permitting	Moving a Mobile Home; New, Used or De-Title	\$ 165.00
Permitting	Appeals of Building Codes Application	\$ 75.00
Permitting	Tree Removal Application	\$ 25.00
Permitting	Tree Mitigation	\$75/caliper inch
Permitting	Tree Mitigation for Clear Cutting	Max Fee of \$10,000/acre
Permitting	Locating Small Cell Wireless on New Pole	\$ 1,000.00
Permitting	Locating Small Cell Wireless on Modified or Replacement Poles	\$ 250.00
Permitting	Locating Small Cell Wireless on existing poles or support structures	\$ 100.00
Permitting	Vehicle Restoration Permit	\$ 25.00

Building Permit Fees - Through CC&I	
Value of Work	Permit Fee Amount
Less than \$5,000	\$ 55.00
\$5,001 to \$100,000	\$55.00 plus \$9.50/\$1,000
\$100,001 to \$1,000,000	\$955.00 plus \$4.25/\$1,000
\$1,000,001 to \$5,000,000	\$4,750.00 plus \$3.20/\$1,000
\$5,000,001 and Up	\$17,385.00 plus \$2.15/\$1,000

Value of work shall be determined by the construction cost or by using the latest ICC Building Valuation Date using the South Carolina Multiplier

Penalties: Permit fees shall be doubled if construction begins prior to obtaining permits

Plan Review Fees - Through CC&I	
Commercial	50% of Permit Fee
Residential	10% of Permit Fee

Demolition Permit Fees - Through CC&I	
Commercial	\$ 155.00
Residential	\$ 105.00
Three Stories	\$ 225.00
Each Additional Story	\$ 30.00

Subtrade Permit Fees - Through CC&I	
Electrical Permit	\$4.75/\$1,000 for jobs over \$1,000 plus \$50.00 base fee
Gas Permit	
Mechanical Permit	
Plumbing Permit	

*Unit is defined as any structure having a separate electric meter

Re-Inspection Fees (All Inspection Types) - Through CC&I	
1st Re-inspection	\$ 65.00
2nd Re-Inspection	\$ 65.00
3rd and Greater	\$ 65.00
Sediment Control & Drainage Plan Submittal Fees	
1 acre or less	\$ 50.00

1+ to 2 acres	\$ 100.00
2+ to 5 acres	\$ 150.00
5+ to 10 acres	\$ 200.00
10+ to 20 acres	\$ 250.00
20+ to 50 acres	\$ 300.00
50+ to 100 acres	\$ 350.00
100+ acres	\$ 400.00

Solid Waste & Stormwater Fees*	
January	\$ 346.50
February	\$ 317.63
March	\$ 288.75
April	\$ 259.88
May	\$ 231.00
June	\$ 202.13
July	\$ 173.25
August	\$ 144.38
September	\$ 462.00
October	\$ 433.13
November	\$ 404.25
December	\$ 375.38
Annual Solid Waste/Stormwater Fee	\$ 346.50
Recycling Bin	\$ 50.00

*Includes \$8.00 annual stormwater fee; Fees listed beside month reflect first time fees for the remainder of the year prior to fees being placed on County property taxes. Annual fee of \$346.50 thereafter.

Business License					
In Town Rate Class	Income: \$0-\$2,000 (Minimum)	Over \$2,000 per thousand	Out of Town Rate Class	Income: \$0-\$2,000 (Minimum)	Over \$2,000 Per Thousand
1	\$35.00	\$0.90	1A	\$70.00	\$1.80
2	\$40.00	\$1.00	2A	\$80.00	\$2.00
3	\$45.00	\$1.10	3A	\$90.00	\$2.20
4	\$50.00	\$1.20	4A	\$100.00	\$2.40
5	\$55.00	\$1.30	5A	\$110.00	\$2.60
6	\$60.00	\$1.40	6A	\$120.00	\$2.80
7	\$65.00	\$1.50	7A	\$130.00	\$3.00
8.1	\$30.00	\$1.00	8.1A	\$60.00	\$2.00
8	See additional class 8 rate details below				
9.3	\$200.00	\$0.65	9.3A	\$400.00	\$1.30
9.41	\$20.00	\$1.75	9.42A	\$100.00	\$3.50

Declining Scale applies in all Classes for gross income in excess of \$1,000,000

Gross Income in \$Millions	Percent in Class Rate for Each Additional
0-1	100%
1-2	90%
2-3	80%
3-4	70%
Over 4	60%

Class 8 Additional Rates

Rate Class	Description	Rate
8.2	Railroad	Set by State Statute
8.3	Telephone Companies	MASC Telecommunications
8.4	Insurance Companies and Brokers	MASC Insurance
8.51	Amusement Machines, Coin Operated (Except Gambling)	\$12.50 + \$12.50/Machine
8.52	Amusement Machines, Coin Operated (Non-Payout)	\$12.50 + \$12.50/Machine
8.6	Billiard or Pool Rooms, All Types	\$50.00 + \$5 or \$12.50/Table

Business Licenses expire April 30th. A 5% penalty accrues as of May 1st and each successive month thereafter.

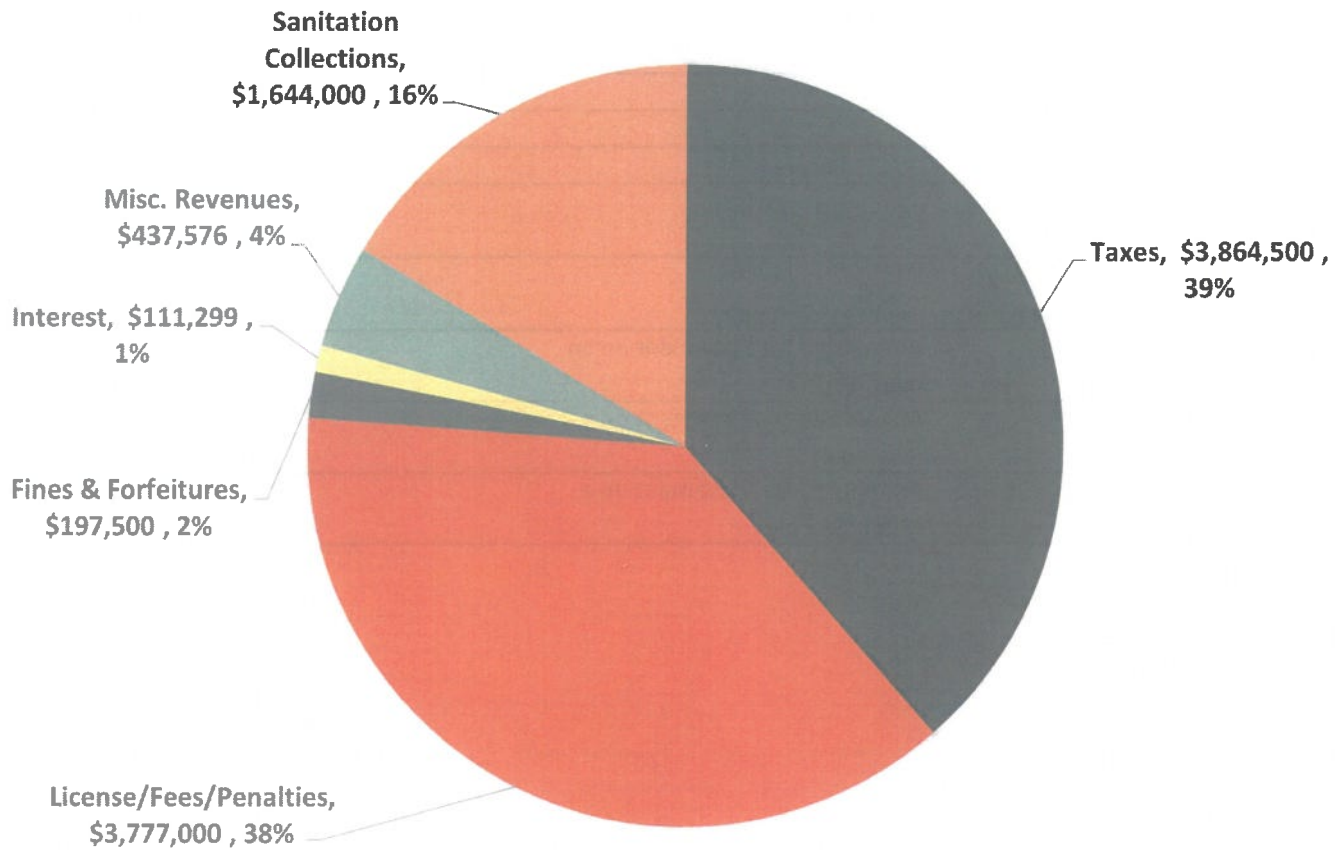
FACILITY RENTAL

Amphitheater	Security Deposit	\$ 500.00
	Daily Rental Fee	\$ 1,500.00
Amphitheater (In-Town Church)	Security Deposit	\$ 200.00
	Daily Rental Fee (first four hours)	\$ 100.00
	Per hour after 4 hours	\$ 25.00
Amphitheater (Out-of-Town Church)	Security Deposit	\$ 500.00
	Daily Rental Fee (first four hours)	\$ 250.00
	Per hour after 4 hours	\$ 100.00
Gazebo (In-Town)	Security Deposit	\$ 150.00
	Daily Rental Fee (first four hours)	\$ 75.00
	Per hour after 4 hours	\$ 25.00
Gazebo (Out of Town)	Security Deposit	\$ 250.00
	Rental Fee per Hour	\$ 125.00
Picnic Shelter (In-Town)	Security Deposit	\$ 150.00
	Daily Rental Fee (first four hours)	\$ 85.00
	Per hour after 4 hours	\$ 25.00
Picnic Shelter (Out of Town)	Security Deposit	\$ 250.00
	Daily Rental Fee (first four hours)	\$ 300.00
	Per hour after 4 hours	\$ 100.00

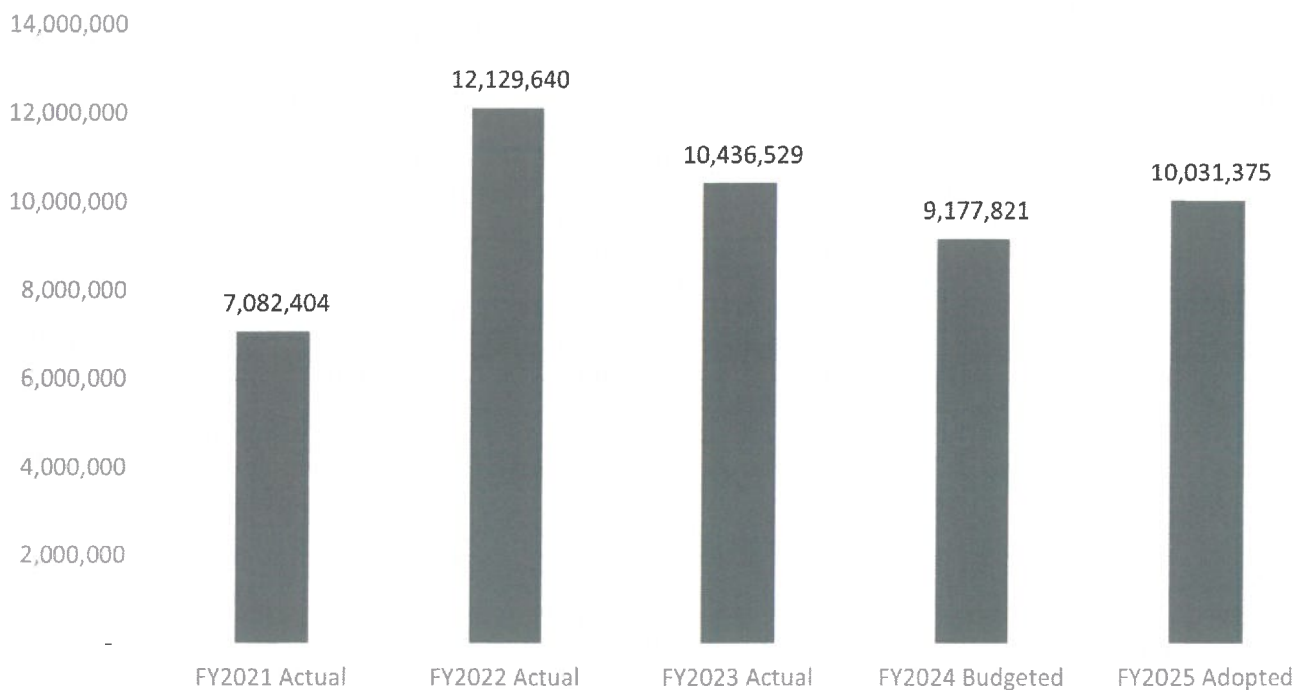
OTHER CHARGES & FEES

Hospitality Tax	Richland County	1% of monthly gross receipts on sale of prepared foods
	Lexington County	2% of monthly gross receipts on sale of prepared foods
Rental Registration		\$ 250.00
Rental Registration Late Fee		\$ 500.00
Set-Off Debt Collection		\$ 25.00
Replacement of Trees removed from Public Property		\$ 300.00
Request to close, acquire or use a municipal street right-of-way		\$ 100.00
Small Cell Wireless	Annual Fee for Placement on an existing pole	\$ 100.00
Small Cell Wireless	Annual Fee for Placement on a new pole	\$ 200.00
Small Cell Wireless	Annual Fee for Placement on a Municipal Pole	\$ 50.00

FY25 Projected Revenues: \$10,031,375

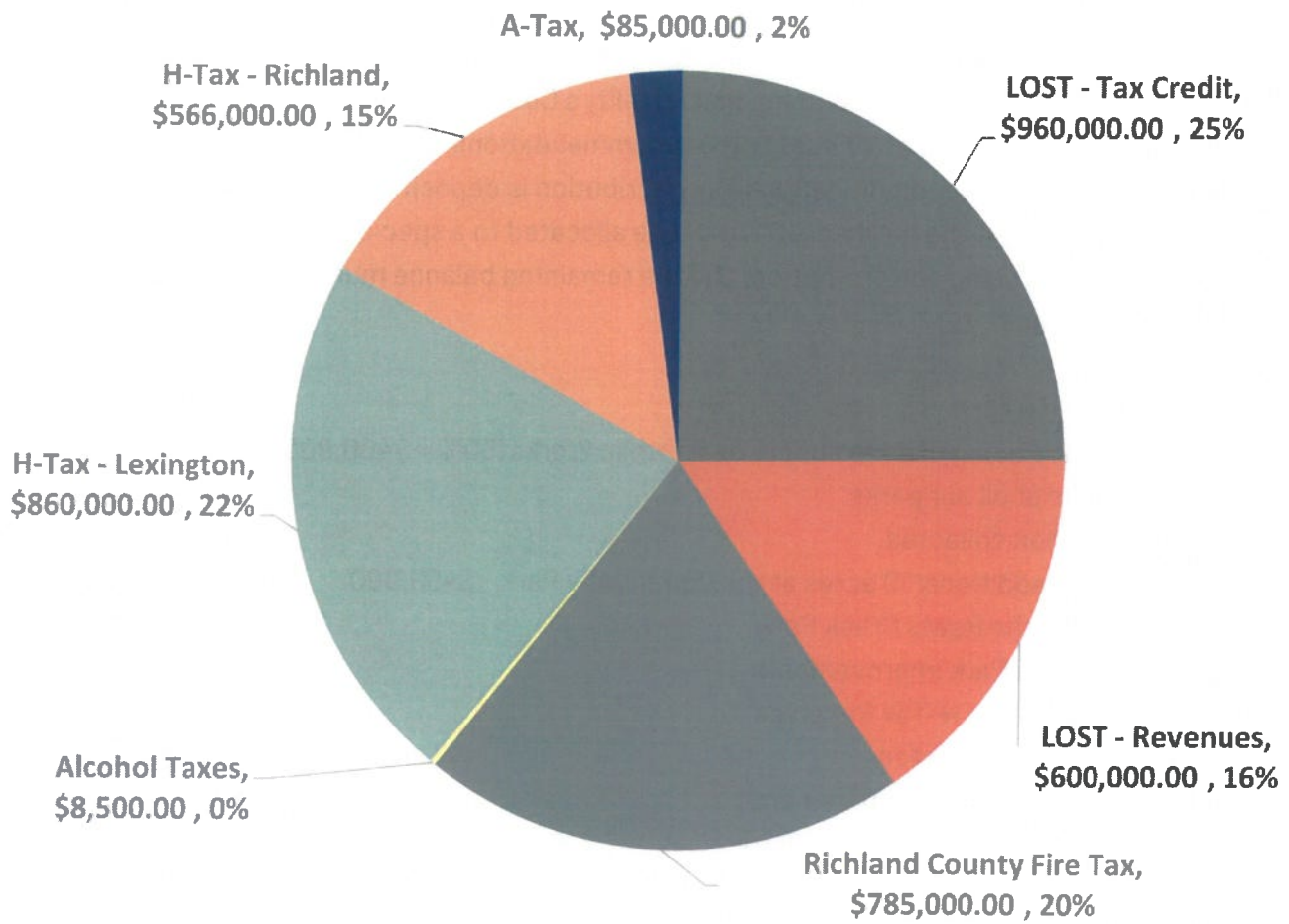


Annual Revenue, FY 21 - FY 25

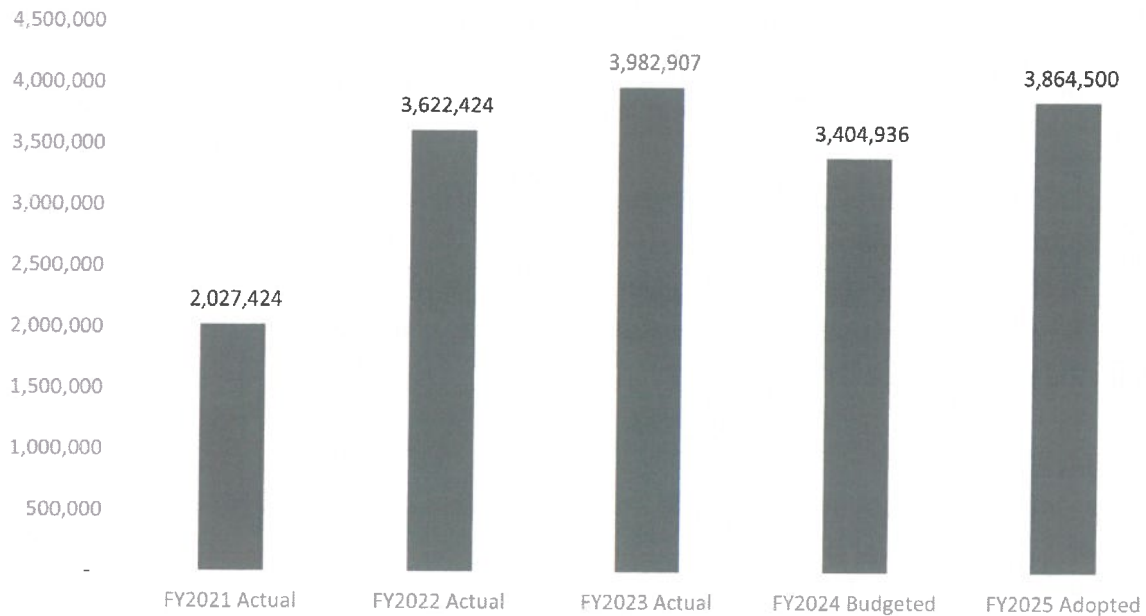


Revenue Breakdown

Taxes: \$3,864,500.00



Annual Tax Revenue, FY 21 - FY 25



Taxes Explained

ACCOMMODATIONS TAX (A-TAX)

- Accommodations taxes are charged by the State and a portion is returned to the Town of Irmo.
- A municipality receiving more than \$50,000 in Accommodations Tax revenue must appoint an advisory committee to recommend to the municipality's Council how the money is spent. The Council can then accept, reject, or modify the recommendations.
- The first \$25,000 of the Accommodations Tax distribution is deposited into the local governments' general funds. Of the balance, 30% must be allocated to a special fund for the exclusive use of tourism advertising and promotion, and the remaining balance must be used for tourism-related expenditures.

HOSPITALITY TAX (H-TAX)

- Currently, funds are being used to supplement Public Works (50% = \$400,000), cleaning, maintenance, and repairs at all our parks.
- FY21/22 - \$1.2 million collected.
 - ⇒ Purchased the additional 10 acres at the Community Park - \$450,000
 - ⇒ Added a Well to the Rawls Creek Park
 - ⇒ Started the Town Park Improvements
 - ⇒ Added \$400,000 into H-Tax Reserves
- FY22/23 - \$1.4 million collected.
 - ⇒ Finished the Town Park Improvements
 - ⇒ Added fencing to the Rawls Creek Park
 - ⇒ Improvements to the Community Park
 - ⇒ Added \$770,000 into H-Tax Reserves
- Currently approximately \$1.2 million in H-Tax reserves
- H-Tax Reserves will be used to finish building Rawls Creek Park.

LOCAL OPTION SALES TAX (LOST)

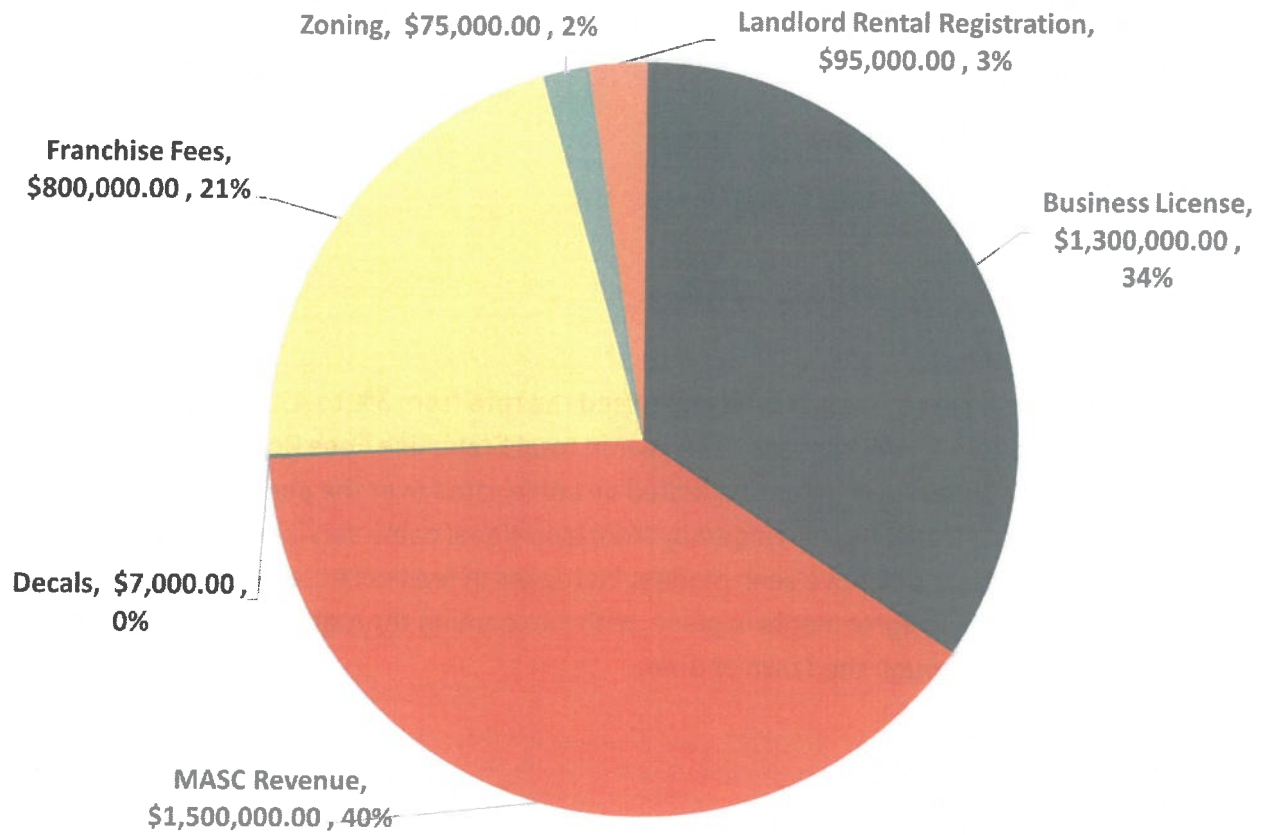
- Local Option Sales Tax (LOST) is a 1-percent levy approved by voters at the county level and applied to taxable sales.
- SCDOR Collects the LOST revenue and remits it to the State Treasurer's Office.
- They are split into two separate accounts:
- Property Tax Credit - used to reduce taxpayers' property tax liability.
- Municipal Revenue Fund - used for general fund purposes.
- Based on the percentage of the population.

RICHLAND COUNTY FIRE TAX

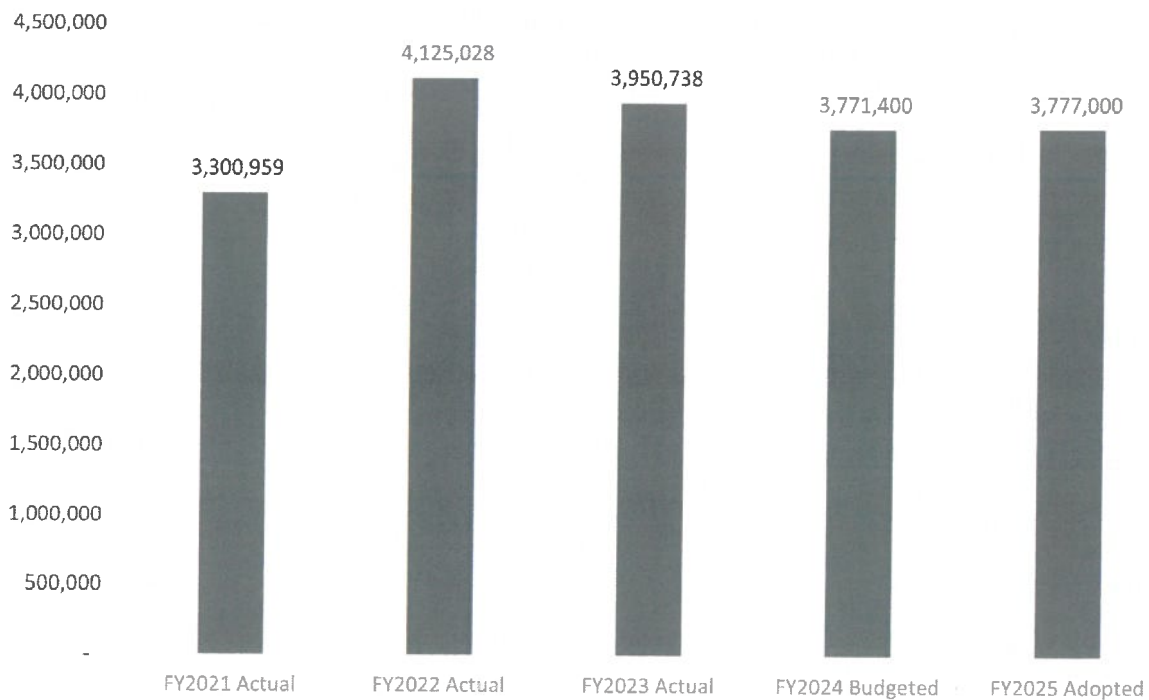
- This is a passthrough account, as Richland County taxpayers pay Irmo for fire protection, which is then sent to the Irmo Fire District.

Revenue Breakdown

Licenses, Fees & Penalties: \$3,777,000



Annual License, Fee & Penalty Revenue, FY 21 - FY 25



Licenses, Fees & Penalties Explained

BUSINESS LICENSING

- Fees paid by any person or organization seeking to earn revenue in the Town limits
- In 2020 the State legislature passed Act 176—the Standardization Act
- 750+ in-town businesses
- 800 - 1,000 out-of-town businesses
- 100 restaurants, bakeries, and caters
- 5 vehicle dealerships — cars and boats
- Four grocery stores

FRANCHISE FEES

- Ordinance 18-19 was passed in August 2018 and raised the rate from 3% to 4%.
- Overall, we've seen a 2% - 2 ½% increase each year in total Franchise Fees Collected.
- We have noticed a 32% decrease in fees collected on cable rates over the past 4 years due to a consumer shift to internet streaming, moving away from traditional cable services.
- Commercial sales of electricity have seen modest increases in fees collected year after year.
- There are four (4) franchise agreements in place, with two coming through the Secretary of States Office and two directly through the Town of Irmo.
 - ⇒ Dominion
 - ⇒ Mid-Carolina
 - ⇒ Direct TV/AT&T U-Verse
 - ⇒ Charter Communications
- The Telecommunications Act of 1999 prevents the application of Franchise Fees on internet services.
- An increase of 1% to the Franchise Fee would represent an additional \$200,000 in new revenue.

MASC REVENUE

- This is a special form of business license for businesses such as insurance brokers and telecommunications providers that the Municipal Association's Local Revenue Services collects statewide and remits to the participating municipalities.

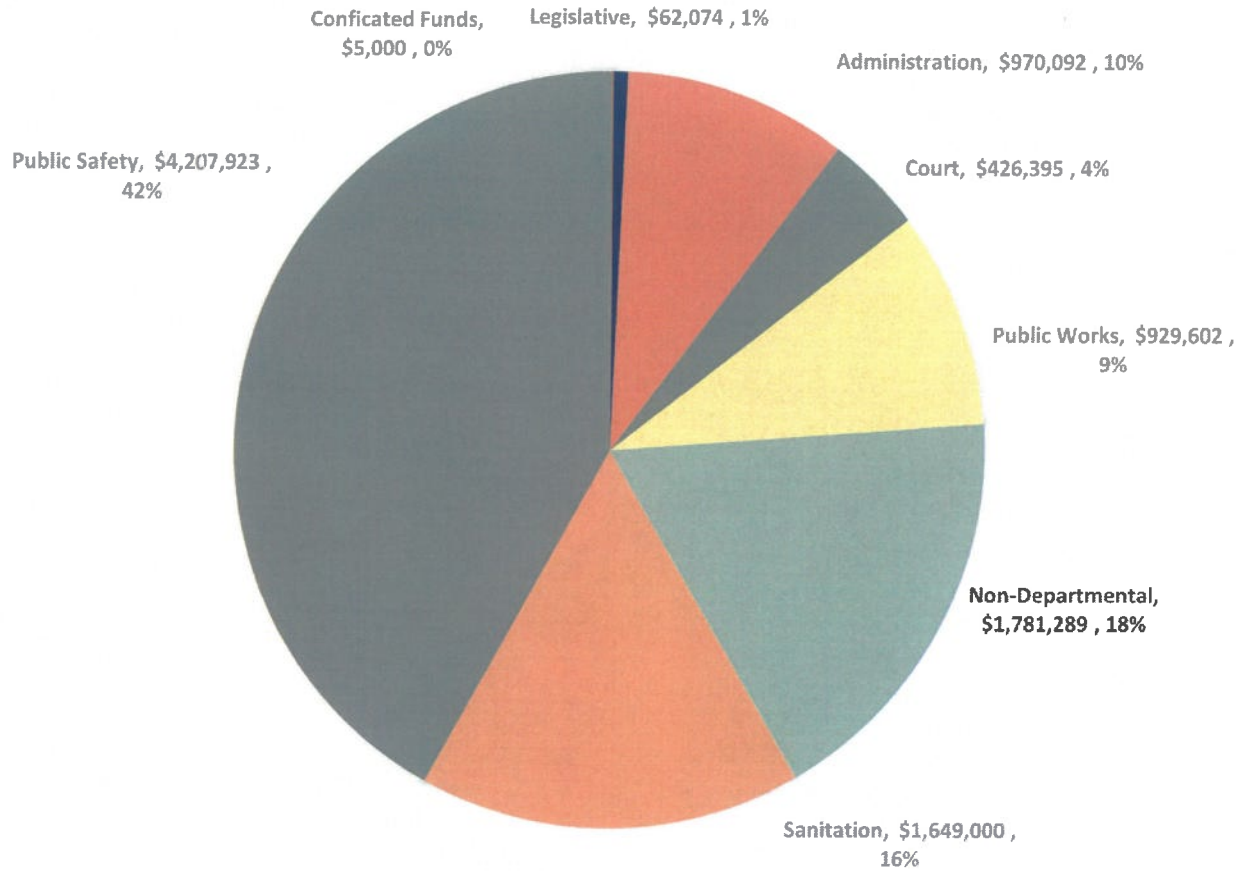
RENTAL REGISTRATION

- The Town requires that all residential rental units hold a current rental license issued by the Town.
- Licenses are issued annually and are good for one calendar year.
- Fees are \$250 per unit and \$500 late fees if paid after April 15th.
- There are approximately 400 units registered each year.

ZONING

- This revenue stream consists of building and zoning permits issued by the Town and by our third-party inspection service, CC&I.

FY25 Projected Expenses: \$10,031,375

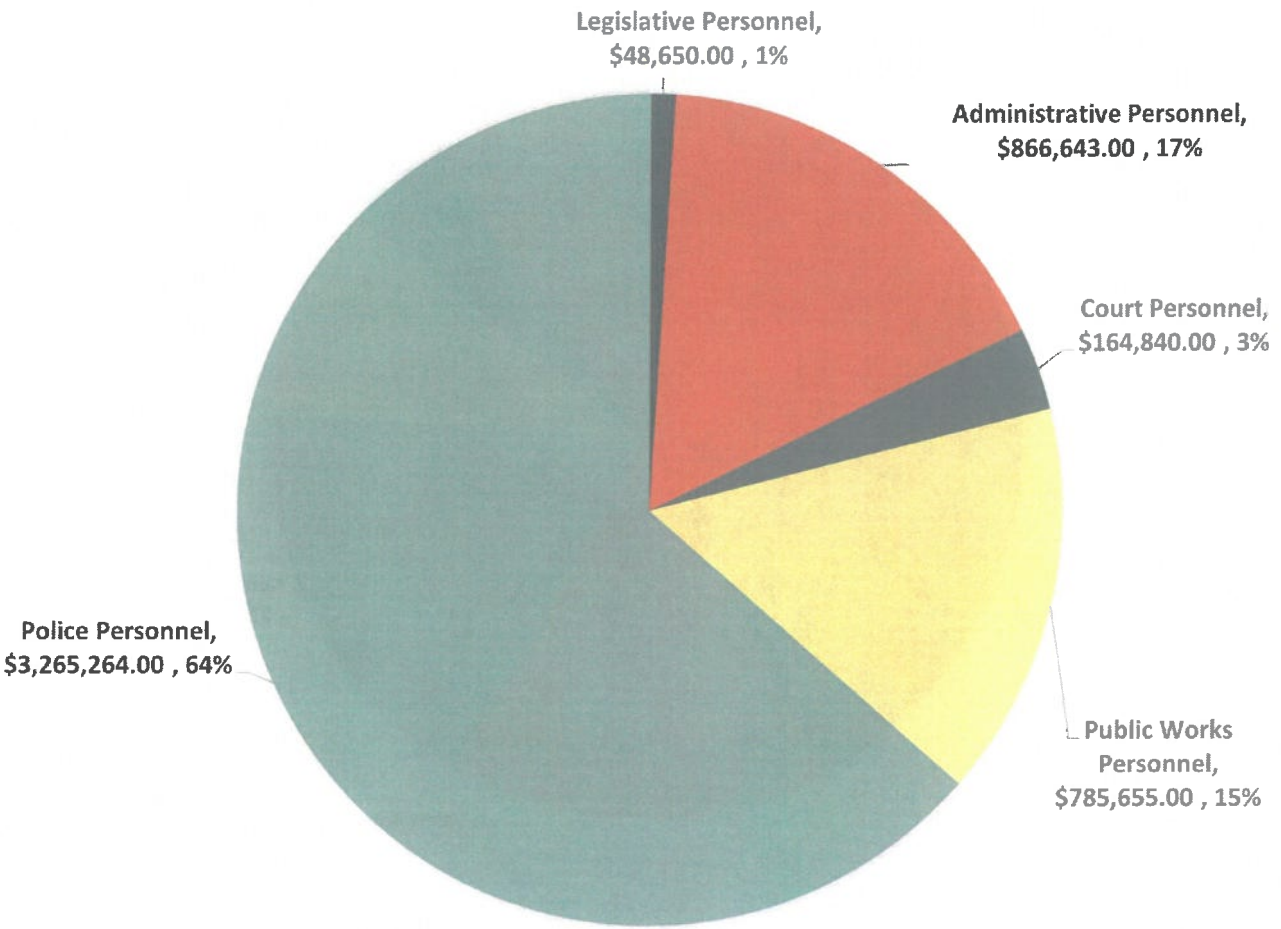


Annual Expenditures. FY 21 - FY 25

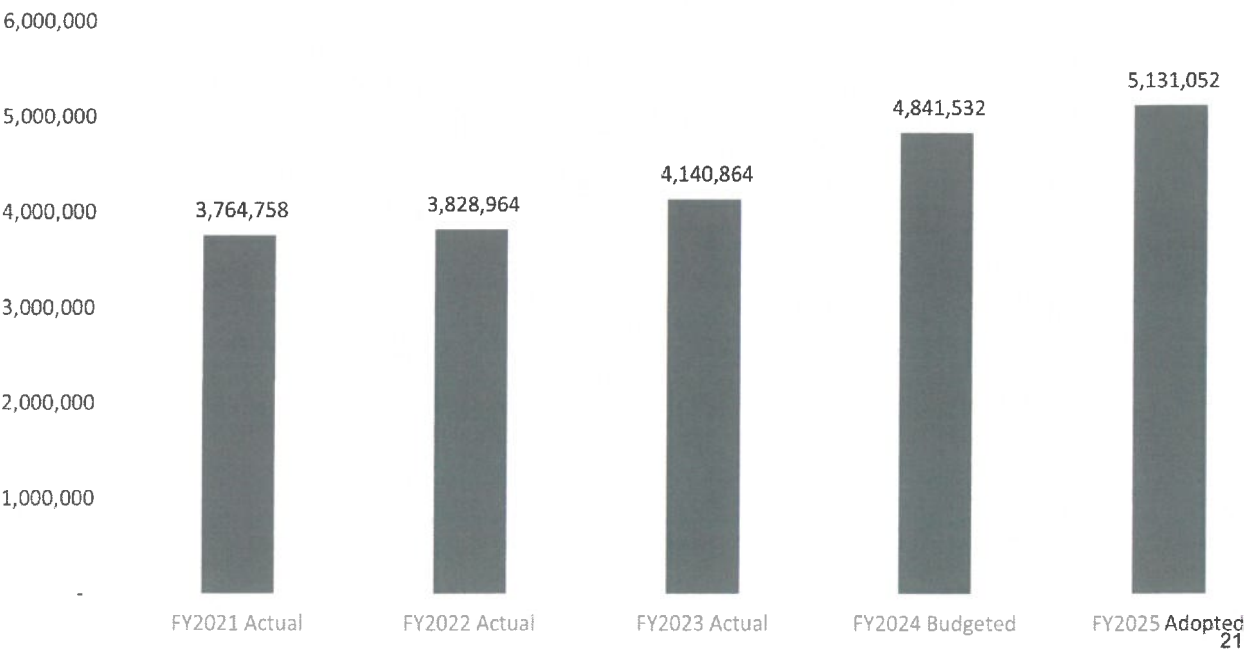


Expenditure Breakdown

Personnel Costs: \$5,131,052



Personnel Expenditures, FY 21 - FY 25



Revenues

10-40XXX

		2021-2022 Actual	2022-2023 Actual	2023-2024 Budgeted	2024-2025 Adopted
<u>Taxes</u>					
40101	Lost - Tax Credit	926,339	995,939	895,436	960,000
40102	Lost - Revenue	571,036	601,199	525,000	600,000
40105	Richland Co. Fire Tax	752,675	783,831	720,000	785,000
40115	Alcohol Taxes	-	3,000	8,500	8,500
40120	Local Hospitality Tax - Lexington	745,094	977,390	733,500	860,000
40121	Local Hospitality Tax - Richland	548,455	521,998	443,500	566,000
40125	Accomodations Tax	78,825	99,550	79,000	85,000
		3,622,424	3,982,907	3,404,936	3,864,500
<u>Grants</u>					
40212	PARD Grant - Rawls Creek	7,684	28,734	-	-
40220	Vest Grant	-	-	-	-
40221	SRO Grant	-	14,098	-	-
40224	Misc Grants - Revenue	-	30,456	-	-
		7,684	73,378	-	-
<u>Licenses/Fees/Penalties</u>					
40300	Business License	3,223,610	1,381,323	1,194,400	1,300,000
40302	MASC Revenue	-	1,492,247	1,600,000	1,500,000
40305	Decals	6,590	6,309	7,000	7,000
40310	Franchise Fees	793,966	826,669	800,000	800,000
40315	Zoning	100,962	72,939	75,000	75,000
40317	Landlord Rental Registration	-	171,250	95,000	95,000
		4,125,028	3,950,738	3,771,400	3,777,000
<u>Fines & Forfeitures</u>					
40401	Court Debt-Setoff	-	-	-	-
40430	Confiscated Funds	3,005	67,839	11,000	10,000
40441	General Fund Fines	-	65,897	97,600	100,000
40442	General Fund Victims	-	9,703	17,000	17,000
40443	State Treasurer Assessments	-	82,639	-	70,000
		3,005	226,078	125,600	197,500
<u>Interest</u>					
40500	Interest Earned	10,856	160,472	50,000	101,299
40505	Sanitation Interest	2,021	22,546	7,500	10,000
		12,877	183,018	57,500	111,299

Revenues

10-40XXX

		2021-2022 Actual	2022-2023 Actual	2023-2024 Budgeted	2024-2025 Adopted
<u>Miscellaneous</u>					
40600	Town Park Rental	13,945	14,004	8,309	12,000
40606	Dog Park Fees	-	-	-	500
40610	Sale of Capital Assets	1,500	-	-	-
40615	Other Revenues	2,706,072	287,063	30,000	30,000
40620	State Shared Revenue	262,858	205,180	280,000	280,000
40621	SRO Lex/Rich District 5	-	43,863	66,000	66,000
40622	Opioid Settlement	-	50,000	49,076	49,076
40624	New Town Hall Building	-	-	-	-
		2,984,375	600,110	433,385	437,576
<u>Sanitation Collection</u>					
40700	Sanitation Collection / Lexington	446,444	467,262	475,000	548,000
40705	Sanitation Collection / Richland	926,053	949,687	910,000	1,096,000
40706	Recycling	1,750	3,350	-	-
		1,374,247	1,420,299	1,385,000	1,644,000
Total Revenues		12,129,640	10,436,529	9,177,821	10,031,375

Legislative

10-5010

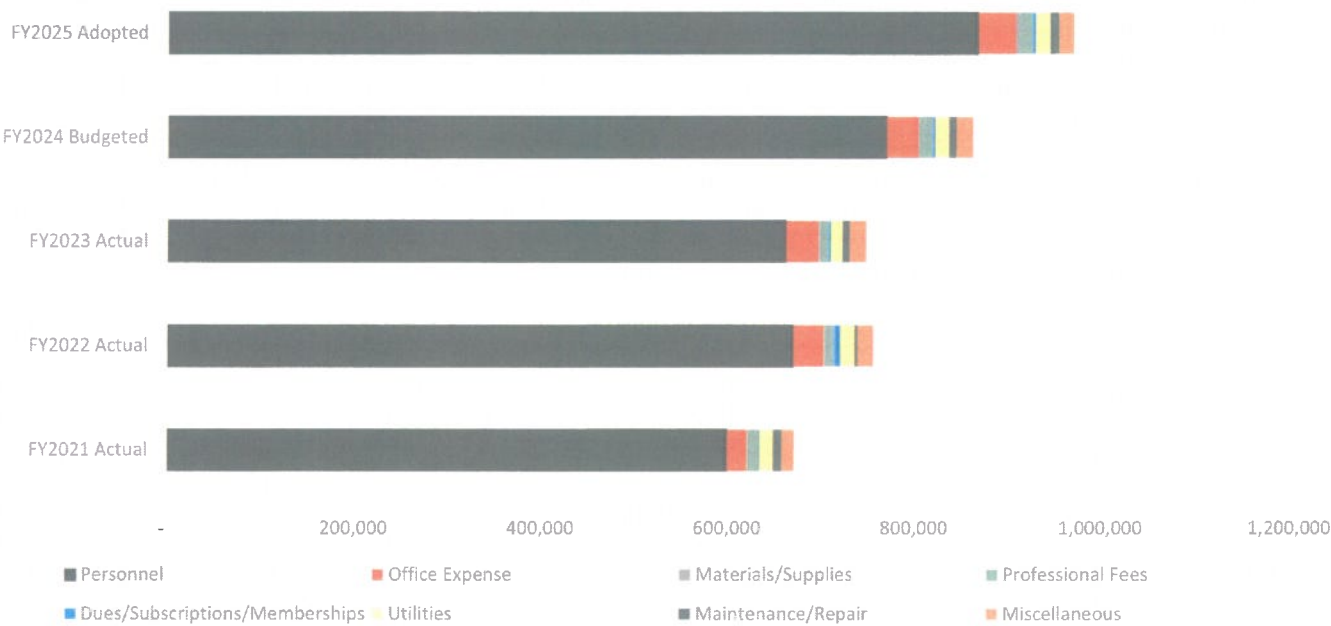
		2021-2022 Actual	2022-2023 Actual	2023-2024 Budgeted	2024-2025 Adopted
<u>Personnel</u>					
5010-50100	Salaries	38,400	38,400	38,400	38,400
5010-50120	FICA / Medicare	2,938	2,938	2,938	2,938
5010-50125	Retirement	6,359	6,743	7,127	7,127
5010-50140	Workman's Comp	94	174	230	185
		47,790	48,255	48,695	48,650
<u>Office Expense</u>					
5010-50205	Printing	-	-	500	500
5010-50220	Travel / Meetings / Schools	11,367	5,699	8,500	9,500
		11,367	5,699	9,000	10,000
<u>Dues / Subscriptions / Memberships</u>					
5010-50500	Dues / Subscriptions / Memberships	445	-	750	2,500
		445	-	750	2,500
<u>Miscellaneous</u>					
5010-50900	Insurance / Tort	1,126	1,161	1,112	924
		1,126	1,161	1,112	924
Total Legislative Expenditures		60,729	55,114	59,556	62,074

ADMINISTRATION SUMMARY

Comparative Budget Summary by Category

	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Adopted
Personnel	599,730	669,419	661,480	769,286	866,643
Office Expense	21,970	33,573	35,372	34,600	41,100
Materials/Supplies	-	-	-	-	3,000
Professional Fees	12,547	10,506	10,132	15,000	15,000
Dues/Subscriptions/ Memberships	508	6,812	2,280	2,500	3,000
Utilities	13,856	14,883	12,914	14,700	15,500
Maintenance/Repair	9,056	3,475	7,272	8,000	10,000
Miscellaneous	14,300	17,764	18,717	18,245	15,849
	671,967	756,432	748,167	862,331	970,092

Administration Expenditures, FY 21 - FY 25



	FY2021	FY2022	FY2023	FY2024	FY2025
Full-Time Employees	6	6	7	7	8

Administration

10-5020

		2021-2022 Actual	2022-2023 Actual	2023-2024 Budgeted	2024-2025 Adopted
<u>Personnel</u>					
5020-50100	Salaries	503,762	477,823	519,338	576,639
5020-50110	Awards / Bonus	3,000	1,500	5,000	5,000
5020-50115	Christmas Bonus	-	9,746	7,000	8,000
5020-50120	FICA / Medicare	32,710	37,552	40,839	46,010
5020-50125	Retirement	69,896	77,023	98,171	110,142
5020-50130	Health Insurance	41,390	47,904	75,368	97,144
5020-50135	Unemployment	-	345	2,349	2,646
5020-50140	Workman's Comp	10,661	(14)	11,622	4,262
5020-50145	Auto Allowance	8,000	9,600	9,600	9,600
5020-50150	Housing Subsidy	-	-	-	7,200
		669,419	661,480	769,287	866,643
<u>Office Expense</u>					
5020-50200	Postage	4,199	4,414	4,400	4,400
5020-50205	Printing	5,022	5,385	5,100	5,100
5020-50210	Office Supplies	6,994	5,838	7,000	7,000
5020-50212	NC Office Furniture / Equipment	3,772	3,261	4,000	9,000
5020-50215	Bank Service Charges	5,799	4,765	5,600	5,600
5020-50220	Travel / Meetings / Schools	7,787	11,708	8,500	10,000
		33,573	35,372	34,600	41,100
<u>Materials/Supplies</u>					
5020-50305	Fuel	-	-	-	3,000
		-	-	-	3,000
<u>Professional Fees</u>					
5020-50410	Miscellaneous Contractual	10,506	10,132	15,000	15,000
		10,506	10,132	15,000	15,000
<u>Dues / Subscriptions / Memberships</u>					
5020-50500	Dues / Subscriptions / Memberships	6,812	2,280	2,500	3,000
		6,812	2,280	2,500	3,000
<u>Utilities</u>					
5020-50600	Electric / Water	9,307	8,060	9,200	10,000
5020-50605	Telephone	5,576	4,854	5,500	5,500
		14,883	12,914	14,700	15,500
<u>Maintenance / Repair</u>					
5020-50700	Maintenance / Repair	3,475	7,272	8,000	8,000
5020-50705	Vehicle Operations	-	-	-	2,000
		3,475	7,272	8,000	10,000

Administration

10-5020

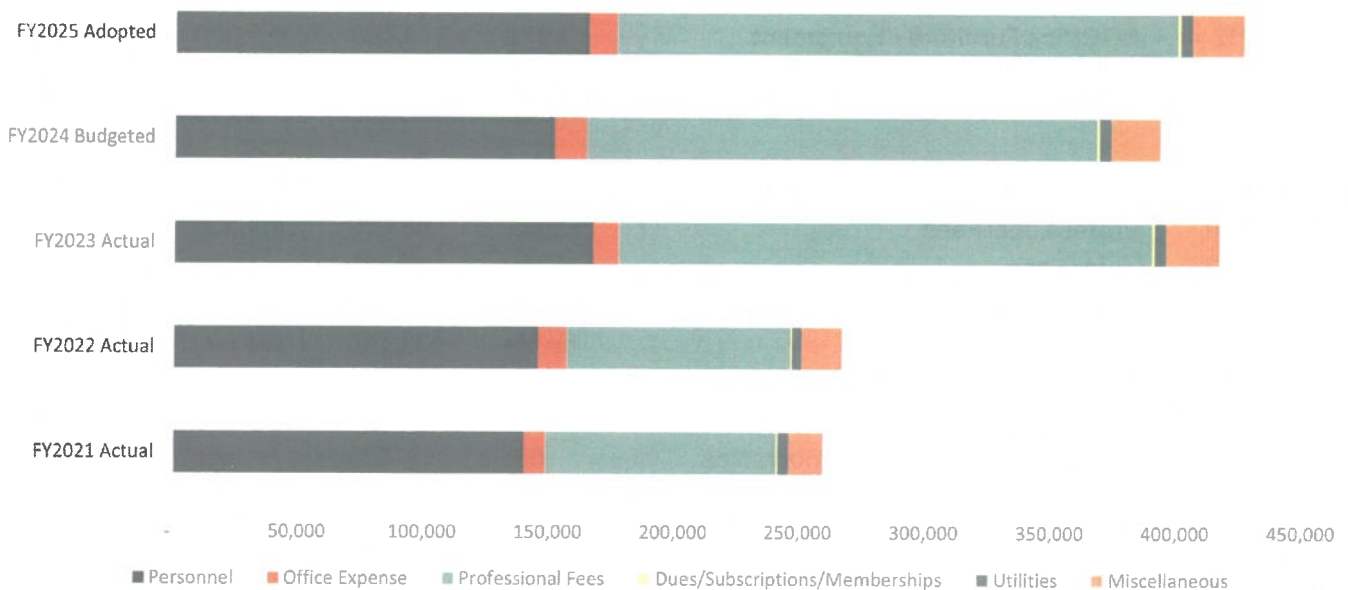
		2021-2022 Actual	2022-2023 Actual	2023-2024 Budgeted	2024-2025 Adopted
<u>Miscellaneous</u>					
5020-50900	Insurance / Tort	17,764	18,717	18,245	15,849
		17,764	18,717	18,245	15,849
Total Administrative Expenditures		756,432	748,165	862,332	970,092

COURT SUMMARY

Comparative Budget Summary by Category

	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Adopted
Personnel	139,953	145,414	167,016	151,412	164,840
Office Expense	8,713	11,542	10,419	12,975	11,475
Professional Fees	92,428	89,611	212,745	203,600	223,500
Dues/Subscriptions/ Memberships	604	661	925	850	1,200
Utilities	4,601	3,864	4,400	4,700	4,700
Miscellaneous	13,534	16,241	21,521	19,582	20,680
	259,833	267,333	417,026	393,119	426,395

Court Expenditures, FY 21 - FY 25



	FY2021	FY2022	FY2023	FY2024	FY2025
Full-Time Employees	2	2	2	2	2

Court

10-5030

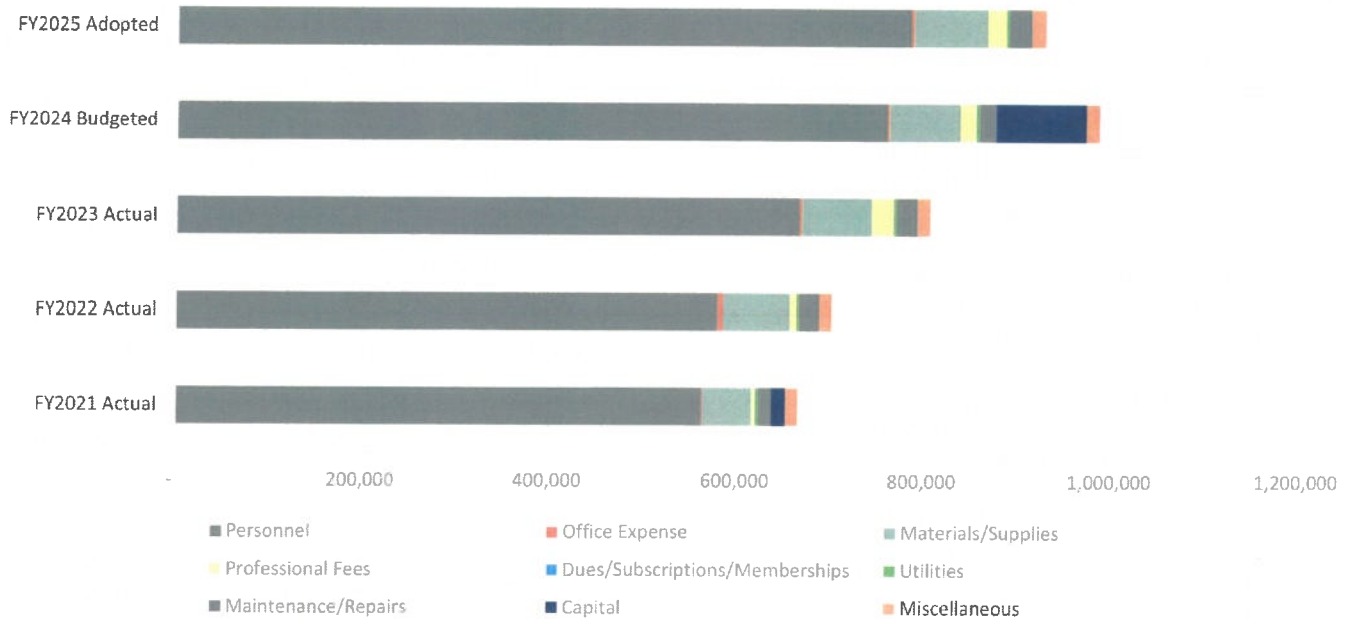
		2021-2022 Actual	2022-2023 Actual	2023-2024 Budgeted	2024-2025 Adopted
<u>Personnel</u>					
5030-50100	Salaries	105,712	116,055	98,076	104,395
5030-50110	Awards / Bonus	3,500	1,500	1,000	1,000
5030-50115	Christmas Bonus	-	4,873	2,000	2,000
5030-50120	FICA / Medicare	8,299	9,510	7,656	8,415
5030-50125	Retirement	17,506	20,379	18,203	20,044
5030-50130	Health Insurance	10,135	14,216	23,409	24,328
5030-50135	Unemployment	-	105	440	484
5030-50140	Workman's Comp	262	380	628	573
5030-50150	Housing Subsidy	-	-	-	3,600
		145,414	167,018	151,412	164,840
<u>Office Expense</u>					
5030-50200	Postage	3,116	2,438	2,500	2,500
5030-50205	Printing	752	1,767	1,000	1,000
5030-50210	Office Supplies	5,392	3,510	4,975	4,975
5030-50212	NC Office Furniture / Equipment	1,879	1,406	3,000	1,500
5030-50220	Travel / Meetings / Schools	404	1,298	1,500	1,500
		11,542	10,419	12,975	11,475
<u>Professional Fees</u>					
5030-50400	Professional Fees	87,996	116,475	104,000	120,000
5030-50420	Juror Fees	1,614	3,296	3,600	3,500
5030-50421	State Treasurer Fees	-	92,973	96,000	100,000
		89,611	212,745	203,600	223,500
<u>Dues / Subscriptions / Memberships</u>					
5030-50500	Dues / Subscriptions / Memberships	661	925	850	1,200
		661	925	850	1,200
<u>Utilities</u>					
5030-50605	Telephone	3,864	4,400	4,700	4,700
		3,864	4,400	4,700	4,700
<u>Miscellaneous</u>					
5030-50900	Insurance / Tort	2,467	2,576	2,482	2,080
5030-50901	Banking Fees / Miscellaneous	-	130	600	600
5030-50903	Detention Fees	13,774	18,815	16,500	18,000
		16,241	21,521	19,582	20,680
Total Court Expenditures		267,334	417,026	393,119	426,395

PUBLIC WORKS SUMMARY

Comparative Budget Summary by Category

	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Adopted
Personnel	563,303	579,976	667,145	760,799	785,655
Office Expense	1,387	6,002	2,543	2,400	3,100
Materials/Supplies	52,333	71,336	74,875	75,000	78,000
Professional Fees	3,627	6,707	23,449	17,000	20,000
Dues/Subscriptions/ Memberships	247	-	260	350	350
Utilities	3,079	3,102	2,834	3,600	3,200
Maintenance/Repairs	13,870	21,453	22,476	17,800	23,500
Capital	15,260	30	-	96,000	-
Miscellaneous	13,298	13,889	14,307	14,632	15,797
	666,404	702,495	807,889	987,581	929,602

Public Works Expenditures, FY 21 - FY 25



	FY2021	FY2022	FY2023	FY2024	FY2025
Full-Time Employees	8	8	9	9	9

Public Works

10-5040

		2021-2022	2022-2023	2023-2024	2024-2025
		Actual	Actual	Budgeted	Adopted
<u>Personnel</u>					
5040-50100	Salaries	394,147	434,551	477,218	497,186
5040-50105	Overtime	463	912	4,000	4,000
5040-50110	Awards / Bonus	-	-	-	3,000
5040-50115	Christmas Bonus	-	14,618	9,000	9,000
5040-50120	FICA / Medicare	29,772	34,308	38,213	39,855
5040-50125	Retirement	66,550	77,546	91,541	95,025
5040-50130	Health Insurance	72,620	84,394	109,221	113,722
5040-50135	Unemployment	-	350	2,198	2,292
5040-50140	Workman's Comp	11,624	15,666	17,408	10,775
5040-50145	Housing Subsidy	4,800	4,800	12,000	10,800
		579,976	667,145	760,799	785,655
<u>Office Expense</u>					
5040-50210	Office Supplies	581	601	600	600
5040-50220	Travel / Meetings / Schools	5,421	1,942	1,800	2,500
		6,002	2,543	2,400	3,100
<u>Materials / Supplies</u>					
5040-50300	Materials / Supplies	39,950	40,372	42,000	45,000
5040-50305	Fuel	19,516	18,597	21,000	21,000
5040-50310	Uniforms	11,871	15,906	12,000	12,000
		71,336	74,875	75,000	78,000
<u>Professional Fees</u>					
5040-50410	Miscellaneous Contractual	6,707	23,449	17,000	20,000
		6,707	23,449	17,000	20,000
<u>Dues / Subscriptions / Memberships</u>					
5040-50500	Dues / Subscriptions / Memberships	-	260	350	350
		-	260	350	350
<u>Utilities</u>					
5040-50600	Electric / Water	2,187	2,274	2,200	2,200
5040-50605	Telephone	915	561	1,400	1,000
		3,102	2,834	3,600	3,200
<u>Maintenance / Repair</u>					
5040-50700	Maintenance / Repair / Building	12,639	14,124	12,500	15,000
5040-50705	Vehicle Operations	8,814	8,352	5,300	8,500
		21,453	22,476	17,800	23,500

Public Works

10-5040

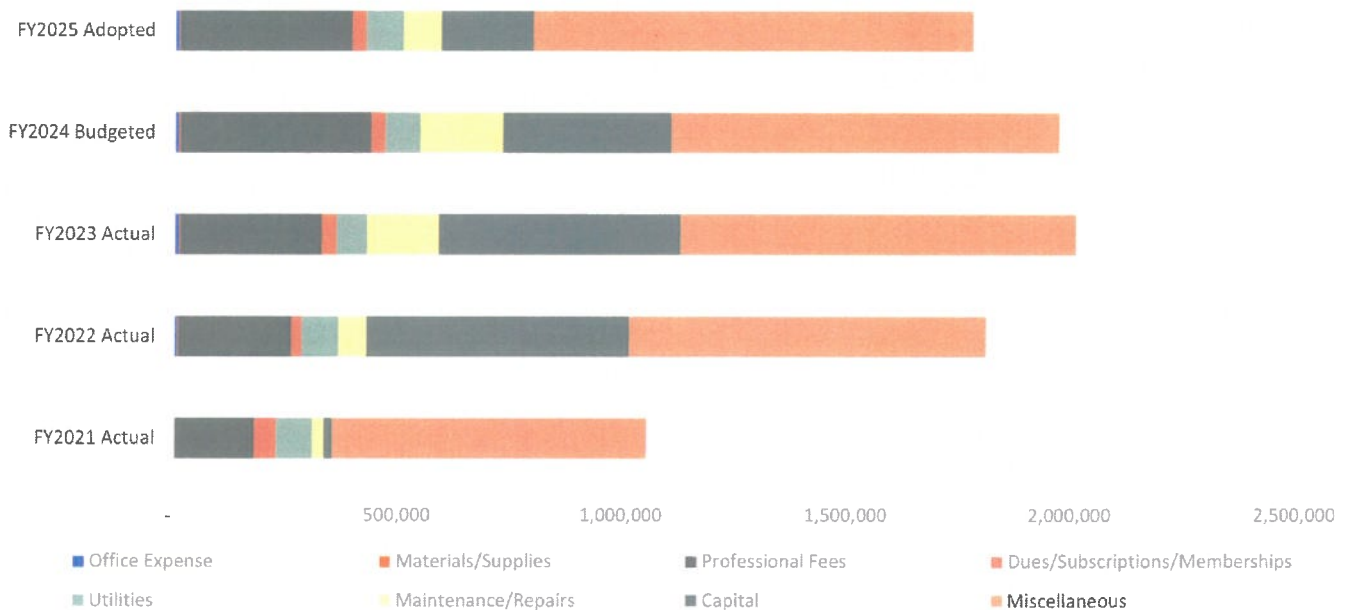
		2021-2022 Actual	2022-2023 Actual	2023-2024 Budgeted	2024-2025 Adopted
<u>Capital</u>					
5040-50810	Vehicles	-	-	96,000	-
5040-50815	Other Equipment	-	-	-	-
		-	-	96,000	-
<u>Miscellaneous</u>					
5040-50900	Insurance / Tort	13,889	14,307	14,632	15,797
		13,889	14,307	14,632	15,797
Total Public Works Expenditures		702,495	807,889	987,581	929,602

NON-DEPARTMENTAL SUMMARY

Comparative Budget Summary by Category

	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Adopted
Office Expense	3,332	8,014	10,757	9,700	9,500
Materials/Supplies	1,537	2,474	2,731	3,200	3,200
Professional Fees	173,594	250,460	314,410	426,500	383,000
Dues/Subscriptions/ Memberships	49,622	24,614	35,013	32,000	32,000
Utilities	81,482	81,975	68,707	77,300	83,300
Maintenance/Repairs	25,579	62,538	159,758	185,780	85,000
Capital	18,269	587,140	539,443	374,975	205,000
Miscellaneous	703,911	796,670	881,696	865,489	980,289
	1,057,326	1,813,885	2,012,515	1,974,944	1,782,289

Non-Departmental Expenditures, FY 21 - FY 25



Non-Departmental expenses are those shared by all departments. Professional fees include annual software subscriptions, as well as auditing, legal, and engineering services. Miscellaneous expenditures are largely consumed by payments to the Irmo Fire District from the Richland County Fire fee (\$780,000), as well as payments from the Town's anti-opioid initiative, events, and contingencies.

Non-Departmental

10-5050

		2021-2022 Actual	2022-2023 Actual	2023-2024 Budgeted	2024-2025 Adopted
<u>Office Expense</u>					
5050-50212	N/C Office Furniture / Equipment	2,215	2,035	2,200	2,000
5050-50225	Advertising	5,799	8,722	7,500	7,500
		8,014	10,757	9,700	9,500
<u>Materials / Supplies</u>					
5050-50325	Town Material / Supplies	2,474	2,731	3,200	3,200
		2,474	2,731	3,200	3,200
<u>Professional Fees</u>					
5050-50400	Professional Fees	47,158	59,068	207,000	90,000
5050-50405	Audit Fees	7,500	7,500	10,000	10,000
5050-50410	Miscellaneous Contractual	33,069	66,403	49,500	85,000
5050-50415	Support Software	141,877	160,654	132,000	150,000
5050-50420	Cleaning Contract	20,857	20,785	28,000	28,000
5050-50425	Staff / Leadership Development	-	-	-	20,000
		250,460	314,410	426,500	383,000
<u>Dues / Subscriptions / Memberships</u>					
5050-50500	Dues / Subscriptions / Memberships	14,214	16,813	17,000	17,000
5050-50505	Irmo Chamber of Commerce	5,400	13,200	10,000	10,000
5050-50510	Wellness Membership	5,000	5,000	5,000	5,000
		24,614	35,013	32,000	32,000
<u>Utilities</u>					
5050-50600	Electric / Water	18,348	10,084	18,000	18,000
5050-50601	Electric / Water - Park	12,862	10,600	9,000	12,000
5050-50602	Electric / Water - Municipal Building	11,972	10,989	10,000	13,000
5050-50615	Electric / Traffic & Street Lights	37,061	36,379	38,500	38,500
5050-50620	Electric - Interchange	1,732	655	1,800	1,800
		81,975	68,707	77,300	83,300
<u>Maintenance / Repair</u>					
5050-50700	Maintenance / Repair - Parks	49,451	141,270	169,780	65,000
5050-50710	Municipal Building Maintenance	13,087	18,488	16,000	20,000
		62,538	159,758	185,780	85,000

Non-Departmental

10-5050

		2021-2022 Actual	2022-2023 Actual	2023-2024 Budgeted	2024-2025 Adopted
<u>Capital</u>					
5050-50820	Sidewalks	400	-	-	-
5050-50822	New Town Hall Building	-	-	180,000	-
5050-50825	Storm Water Drainage	32,409	16,887	28,000	30,000
5050-50830	Website	-	600	2,000	10,000
5050-50833	Rawls Creek - PARD Grant	21,315	328,904	29,975	-
5050-50835	Community Park Additions	455,520	-	-	-
5050-50850	A-Tax Expense Distribution	41,795	40,038	55,000	65,000
5050-50855	H-Tax Expense Distribution	35,701	153,013	80,000	110,000
		587,140	539,443	374,975	205,000
<u>Miscellaneous</u>					
5050-50900	Insurance / Tort	2,628	3,098	3,413	4,213
5050-50902	Conservation Grant	-	-	5,000	5,000
5050-50906	GIS	5,636	13,547	5,000	8,000
5050-50910	Contingency	9,788	37,169	28,000	32,000
5050-50915	General Liability	1,900	-	1,000	1,000
5050-50919	Salary Study	-	-	-	30,000
5050-50922	Opioid Settlement Expense	-	-	49,076	49,076
5050-50925	Engineer / Drainage / Roads	19,203	36,565	32,000	32,000
5050-50945	Fire / Ambulance Calls	744,342	777,490	710,000	785,000
5050-50960	Election Expense	2,610	-	4,000	4,000
5050-50985	Memorials	129	808	1,000	3,000
5050-50991	Events	10,434	12,322	18,500	18,500
5050-50992	Promotional Items	-	696	8,500	8,500
		796,670	881,696	865,489	980,289
Total Non-Departmental Expenses		1,813,886	2,012,514	1,974,944	1,781,289

Sanitation

10-5053

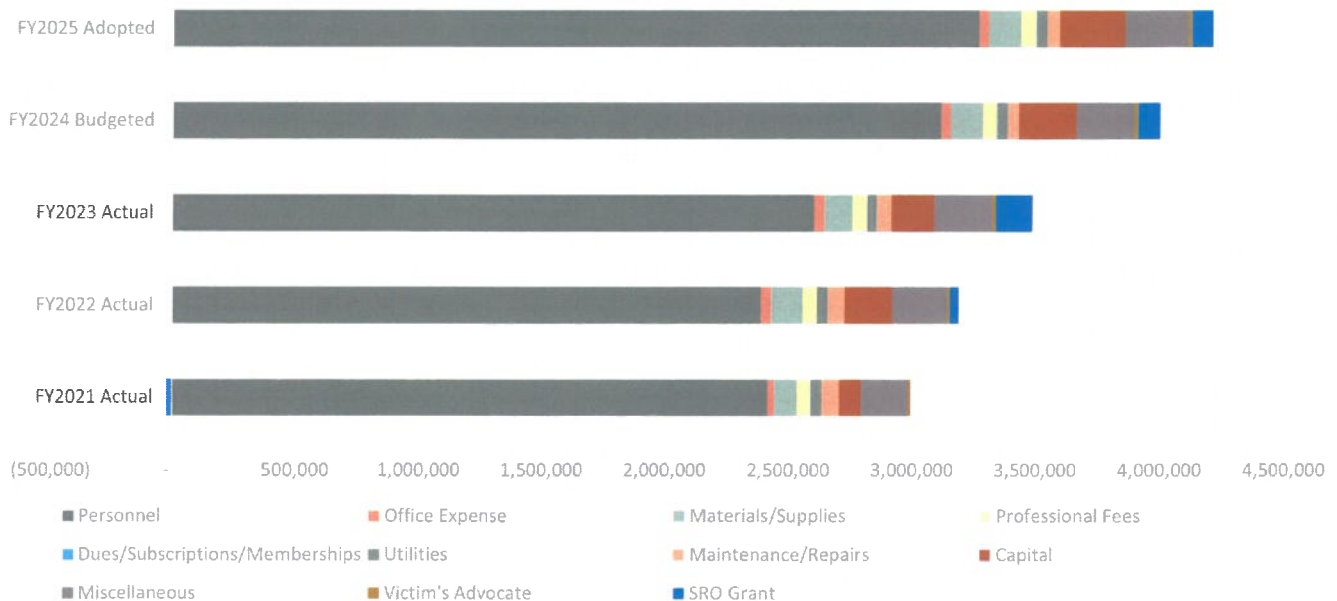
		2021-2022 Actual	2022-2023 Actual	2023-2024 Budgeted	2024-2025 Adopted
<u>Professional Fees</u>					
5053-50410	Miscellaneous Contractual	1,259,303	1,393,388	1,380,000	1,644,000
		1,259,303	1,393,388	1,380,000	1,644,000
<u>Miscellaneous</u>					
5053-50901	Miscellaneous	-	-	-	5,000
5053-50976	Refund	-	-	900	-
		-	-	900	5,000
Total Sanitation Expense		1,259,303	1,393,388	1,380,900	1,649,000

PUBLIC SAFETY SUMMARY

Comparative Budget Summary by Category

	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Adopted
Personnel	2,414,378	2,386,365	2,596,968	3,111,340	3,265,264
Office Expense	27,591	41,842	44,275	39,250	38,400
Materials/Supplies	91,494	126,102	113,984	131,700	131,700
Professional Fees	53,577	56,755	57,474	55,000	60,000
Dues/Subscriptions/ Memberships	2,003	993	2,290	2,200	3,500
Utilities	43,964	43,951	37,473	43,000	43,000
Maintenance/Repairs	71,835	68,478	59,722	44,500	51,000
Capital	88,406	192,255	175,150	236,000	265,000
Miscellaneous	188,358	224,349	234,751	231,953	252,078
Victim's Advocate	10,774	8,359	12,807	13,126	10,940
SRO Grant	(19,362)	37,485	149,451	88,475	87,041
	2,973,018	3,186,934	3,484,345	3,996,544	4,207,923

Police Expenditures, FY 21 - FY 25



	FY2021	FY2022	FY2023	FY2024	FY2025
Full-Time Employees	31	31	33	32	32

Public Safety

10-5060

		2021-2022 Actual	2022-2023 Actual	2023-2024 Budgeted	2024-2025 Adopted
<u>Personnel</u>					
5060-50100	Salaries	1,513,846	1,583,366	1,829,408	1,897,176
5060-50103	Holiday Pay Patrol	54,003	53,996	50,000	56,000
5060-50105	Overtime	21,334	19,178	24,000	24,000
5060-50107	On Call - Investigators	6,230	6,209	6,180	6,300
5060-50110	Awards / Bonus / Longevity	10,000	10,000	7,000	8,000
5060-50115	Christmas Bonus	-	47,103	33,000	33,000
5060-50120	FICA / Medicare	127,251	135,868	155,654	165,858
5060-50125	Retirement	353,805	340,790	422,104	446,614
5060-50130	Health Insurance	183,656	238,777	373,152	394,429
5060-50135	Unemployment	-	1,363	8,922	9,504
5060-50140	Workman's Comp	47,728	90,815	106,919	80,783
5060-50150	Housing Subsidy	63,500	64,500	90,000	138,600
5060-50155	Clothing Allowance	5,000	5,000	5,000	5,000
		2,386,365	2,596,968	3,111,340	3,265,264
<u>Office Expense</u>					
5060-50200	Postage	1,336	1,560	1,350	1,500
5060-50205	Printing	1,215	1,335	1,400	1,400
5060-50210	Office Supplies	4,903	5,047	5,500	5,500
5060-50212	NC Office Furniture / Equipment	10,312	14,023	11,500	10,000
5060-50220	Travel / Meetings / Schools	24,076	22,310	19,500	20,000
		41,842	44,275	39,250	38,400
<u>Materials / Supplies</u>					
5060-50300	Materials / Supplies	14,949	9,054	9,500	9,500
5060-50305	Fuel	93,149	84,435	92,500	92,500
5060-50310	Uniforms	8,129	16,116	19,200	19,200
5060-50315	Uniform Cleaning	3,481	3,180	4,000	4,000
5060-50320	Vests	6,395	1,199	6,500	6,500
		126,103	113,984	131,700	131,700
<u>Professional Fees</u>					
5060-50410	Miscellaneous Contractual	56,755	57,474	55,000	60,000
		56,755	57,474	55,000	60,000
<u>Dues / Subscriptions / Memberships</u>					
5060-50410	Dues / Subscriptions / Memberships	993	2,290	2,200	3,500
		993	2,290	2,200	3,500

Public Safety

10-5060

		2021-2022 Actual	2022-2023 Actual	2023-2024 Budgeted	2024-2025 Adopted
<u>Utilities</u>					
5060-50600	Electric / Water	17,523	19,515	20,000	20,000
5060-50605	Telephone	26,429	17,959	23,000	23,000
		43,951	37,473	43,000	43,000
<u>Maintenance / Repair</u>					
5060-50700	Maintenance / Repair	4,119	3,869	3,500	4,000
5060-50701	Maintenance / Repair PD Bldg	13,324	9,139	7,000	7,000
5060-50705	Vehicle Operations	51,035	46,714	34,000	40,000
		68,478	59,722	44,500	51,000
<u>Capital</u>					
5060-50810	Automobiles	192,255	125,597	229,000	265,000
5060-50817	Misc Grants - Exp. Reimbursements	-	24,272	-	-
5060-50820	Traffic Cams	-	25,290	-	-
5060-50825	Speed Signs	-	-	7,000	-
		192,255	175,159	236,000	265,000
<u>Miscellaneous</u>					
5060-50900	Insurance Tort	224,349	234,751	231,953	228,968
5060-50901	Miscellaneous (Camera & LPR Fees)	-	-	-	23,110
		224,349	234,751	231,953	252,078
<u>Victims Advocate</u>					
5060-50000	Salaries - Victims Advocate	5,522	8,121	8,018	6,843
5060-50002	FICA / MC - Victims Advocate	422	621	613	523
5060-50003	Retirement - Victims Advocate	1,063	1,644	1,703	1,453
5060-50004	Health Insurance	541	762	1,392	871
5060-50005	Unemployment	-	-	35	30
5060-50006	Workman's Comp	220	409	565	420
5060-50015	Travel / Meetings / School	590	1,251	800	800
		8,358	12,807	13,126	10,940

Public Safety

10-5060

		2021-2022 Actual	2022-2023 Actual	2023-2024 Budgeted	2024-2025 Adopted
<u>SRO Grant</u>					
5060-50020	Salaries - SRO Grant	-	51,379	53,589	56,968
5060-50021	FICA / MC - SRO Grant	-	3,930	4,100	4,358
5060-50022	Retirement - SRO Grant	-	10,399	11,382	12,100
5060-50023	Health Insurance - SRO Grant	37,485	5,953	15,585	10,364
5060-50024	Unemployment	-	-	236	251
5060-50025	Workman's Comp	-	2,644	3,584	3,000
5060-50026	Travel / Meetings / Schools	-	-	-	-
5060-50028	Other Expenses	-	75,147	-	-
		37,485	149,451	88,475	87,041
Total Public Safety Expenditures		3,186,934	3,484,354	3,996,544	4,207,923

Confiscated Funds

10-5065

		2021-2022 Actual	2022-2023 Actual	2023-2024 Budgeted	2024-2025 Proposed
Miscellaneous					
5065-50901	Miscellaneous	-	67,839	5,000	5,000
		-	67,839	5,000	5,000
Total Miscellaneous Expenditures		-	67,839	5,000	5,000

Okra Strut Revenues

60-40XXX

		2021-2022 Actual	2022-2023 Actual	2023-2024 Budgeted	2024-2025 Proposed
<u>Taxes</u>					
40110	Lexington County Hosp Taxes	2,500	2,500	2,500	2,500
40120	Richland County Hosp Taxes	11,333	65,000	20,000	10,000
		13,833	67,500	22,500	12,500
<u>Licenses/Fees/Penalties</u>					
40320	Food Booth Rental / Privilege	8,352	15,525	13,000	15,000
40321	Booth Rentals	9,489	11,570	15,000	13,500
40325	Parade Fees	1,685	3,608	3,000	5,000
40330	POD Shop Sales	1,701	1,160	750	1,500
40335	Beer/Wine Sales	3,392	6,841	7,500	7,000
40340	Soft Drink/Ice Sales	2,388	3,882	4,000	4,000
40350	Amusement Commissions	2,255	3,381	3,000	3,000
		29,262	45,968	46,250	49,000
<u>Interest</u>					
40500	Interest Earned	1,085	92	-	-
		1,085	92	-	-
<u>Miscellaneous</u>					
40620	Parking	-	7,668	12,500	8,500
40625	Corporate Sponsorship	54,410	35,729	60,000	60,000
40635	ATM Surcharge	643	742	500	500
		55,053	44,139	73,000	69,000
Total Okra Strut Revenues		99,234	157,699	141,750	130,500

Okra Strut Expenditures

60-5000

		2021-2022 Actual	2022-2023 Actual	2023-2024 Budgeted	2024-2025 Proposed
<u>Personnel</u>					
5000-50175	Town Staff Overtime	13,890	15,087	15,000	20,000
		13,890	15,087	15,000	20,000
<u>Office Expense</u>					
5000-50200	Postage	45	47	100	600
5000-50230	Marketing/Media	10,775	15,366	20,000	20,000
5000-50233	Trolley/Shuttle	8,691	4,225	8,000	5,000
		19,511	19,637	28,100	25,600
<u>Materials/Supplies</u>					
5000-50335	Rentals	15,528	9,055	16,000	25,000
5000-50340	Stage Technical Support	8,004	11,719	12,000	23,500
5000-50350	Sheriff Deputies	7,280	4,527	8,000	7,000
		30,812	25,300	36,000	55,500
<u>Miscellaneous</u>					
5000-50901	Micellaneous Expense	5,328	43,544	15,900	6,000
5000-50907	Entertainment	40,310	48,159	60,000	60,000
5000-50911	Donations/Scholarships	4,000	151	8,000	6,000
5000-50936	Resale Items - Expense	832	4,876	4,250	2,400
5000-50970	Website Support	1,600	4,400	4,500	-
		52,070	101,129	92,650	74,400
Total Okra Strut Expenditures		118,281	161,154	171,750	175,500
Revenue Over/(Under) Expenditures		(19,048)	(3,455)	(30,000)	(45,000)
<u>Other Financing Sources</u>					
40905	Appropriations from Reserves	-	1,425	-	25,000
40915	Transfer in from ABC Permit	20,000	-	-	-
40920	Transfer in from General Fund	-	10,000	30,000	20,000
		20,000	11,425	30,000	45,000
Revenue and Other Sources Over/(Under) Expenditures & Other		952	7,970	-	-