

Town of Aynor

General Fund Budget

	FY 21-22 Actuals	FY 22-23 Approved Budget	FY 23-24 Proposed Budget	Budget Changes
Revenues				
40100 · Property Taxes				
40101 · Property Taxes - Real Estate	260,040	278,256	291,802	13,546
40103 · Property Taxes - Vehicles	42,173	38,167	41,136	2,969
Total 40100 · Property Taxes	302,213	316,423	332,938	16,515
40200 · Other Taxes				
40201 · Broker's Tax	25,716	12,644	25,716	13,072
40203 · Homestead Tax	9,577	9,577	9,577	-
40204 · Aid to Subdivisions	25,636	22,827	23,968	1,141
40205 · Merchants Tax	2,361	2,361	2,361	-
40207 · Franchise Tax	137,403	120,499	137,403	16,904
40211 · MASC taxes	129,659	110,952	129,659	18,707
Total 40200 · Other Taxes	330,352	278,860	328,684	49,824
40300 · Licenses and Permits				
40301 · Building Permits	15,758	6,000	6,000	-
40303 · Business Licenses	116,443	101,789	116,443	14,654
40304 · License and Permits	3,040	1,290	1,290	-
Total 40300 · Licenses and Permits	135,241	109,079	123,733	14,654
40500 · Garbage Income				
40501 · Garbage - Residential	103,985	114,727	103,985	(10,742)
40503 · Garbage - Commercial	102,452	113,362	102,452	(10,910)
Total 40500 · Garbage Income	206,438	228,089	206,437	(21,652)
40600 · Public Safety Revenues				
40601 · Police Fines and Forfeitures	180,419	220,000	180,419	(39,581)
40608 · School Resource Officer	90,713	103,281	101,042	(2,239)
40610 · Police Other	-	-	-	-
Total 40600 · Public Safety Revenues	271,132	323,281	281,461	(41,820)
40800 · Other Revenues				
40801 · Rent	1,525	1,150	1,525	375
40803 · Interest Earned	1,015	1,000	1,015	15
40804 · Equipment Sold	21,494	-	-	-
40810 · Miscellaneous	2,276	-	-	-
40816 · Processing Fees	2,200	2,200	2,200	-
40837 · Reimbursement HC School	7,650	5,993	7,650	1,657
40839 · HC Treas - Recreation Fund	1,709	1,709	1,709	-
40842 · Hoe Down Reimbursement	20,000	10,000	10,000	-
40853 · Operating Transfers from Victims Rights	5,419	6,887	6,942	55
4085X · Operating Transfers from Hospitality Fund	67,620	76,675	95,221	18,546
4085X · PEBA Credit	-	4,165	4,165	-
Total 40800 · Other Revenues	130,907	109,779	130,427	20,648
Total Revenues	1,376,283	1,365,511	1,403,680	38,169

	FY 21-22 Actuals	FY 22-23 Approved Budget	FY 23-24 Proposed Budget	Budget Changes
Expenditures				
51100 · General Government Salaries				
51101 · Salary - Mayor	8,500	8,500	8,500	-
51102 · Salary - Administrative	122,778	133,000	140,776	7,776
51103 · Salary - Council	3,600	2,400	2,400	-
5110X · Salary - Municipal Clerk	-	600	600	-
51109 · Salary - Poll Holders	-	1,000	1,000	-
Total 51100 · General Government Salaries	134,878	145,500	153,276	7,776
51200 · Operating Expense				
51201 · Office Supplies and Expense	748	5,000	5,000	-
51202 · Postage	1,079	1,300	1,300	-
51204 · Membership Dues and Subscript	1,518	1,500	1,500	-
51205 · Donations	187	750	750	-
51208 · Conventions and Meetings	159	400	400	-
51210 · Travel Expenses	145	400	400	-
51212 · Training and Seminars	700	500	700	200
51216 · Legal	35,532	-	-	-
51218 · Auditing	9,000	8,500	9,000	500
51220 · Election expense	953	800	800	-
51222 · Fidelity Bonds	240	240	240	-
51222 · Loan Payment	-	15,000	-	(15,000)
51226 · Planner	-	6,000	6,000	-
51230 · Newspaper Ads	1,270	1,000	1,500	500
51232 · Telephone	6,418	5,500	6,500	1,000
51240 · Town Manager Auto Allowance	6,000	6,000	6,000	-
51260 · Health Insurance	7,187	11,897	18,195	6,298
51262 · Retirement	15,235	26,019	26,128	109
51501 · Miscellaneous	15,851	1,000	1,000	-
Total 51200 · Operating Expense	102,222	91,806	85,413	(6,393)
51500 · Miscellaneous Expense				
51503 · Rental Uniform Service	5,115	5,000	5,500	500
51507 · Hoe Down Expense	20,054	10,000	10,000	-
515XX Building Inspector Contract	14,281	5,400	5,400	-
Total 51500 · Miscellaneous Expense	39,450	20,400	20,900	500

	FY 21-22 Actuals	FY 22-23 Approved Budget	FY 23-24 Proposed Budget	Budget Changes
52100 · Public Safety Salaries				
52101 · Salary - Police Department	159,486	179,750	191,027	11,277
52102 · Salary - SRO	72,618	84,500	83,483	(1,017)
52103 · Salary - Police Overtime	12,933	5,000	5,000	-
52107 · Salary -Judge	9,850	8,500	8,500	-
52123 · Salary - Victims Rights	5,000	5,500	5,500	-
52210 · Special duty	8,798	5,250	7,650	2,400
Total 52100 · Public Safety Salaries	268,686	288,500	301,160	12,660
52200 · Public Safety Operating Expense				
52201 · Office Supplies and Expense	1,452	3,300	3,300	-
52203 · Postage	975	1,200	1,200	-
52205 · Membership Dues and Subscrip	-	500	500	-
52207 · Supplies	5,610	1,000	1,000	-
52211 · Conventions and Meetings	973	400	1,000	600
52215 · Employee Training	554	750	600	(150)
52216 · Legal & Professional Services	1,225	6,000	6,000	-
52225 · State Treasurers Office	98,163	120,253	98,193	(22,060)
52226 · Victims Rights	4,919	-	-	-
52227 · Telephone	3,012	3,200	3,000	(200)
52229 · Telephone Air Cards Police	5,985	3,500	6,000	2,500
52233 · Radio Repair and Replace	766	750	750	-
52235 · Equipment over \$1000.00	-	-	4,000	4,000
52237 · Auto Expense - Gas	17,788	17,500	18,500	1,000
52239 · Auto Expense - Repairs	16,846	10,000	10,000	-
52241 · Boarding Prisoners	858	1,500	1,500	-
52245 · Uniforms	546	3,000	3,000	-
52251 · Body worn camera	4,649	-	4,650	4,650
52252 · Health Insurance	25,353	50,223	45,752	(4,471)
52254 · Retirement	57,327	58,017	60,483	2,466
52501 · Miscellaneous	5,636	-	-	-
52503 · HC Radio usage fee	1,244	2,200	2,200	-
Total 52200 · Public Safety Operating Expense	253,881	283,293	271,628	(11,665)

	FY 21-22 Actuals	FY 22-23 Approved Budget	FY 23-24 Proposed Budget	Budget Changes
53100 · Street Department				
53101 · Salaries - Street Dept	67,557	106,000	118,509	12,509
53102 · Part time employee	11,558	-	-	-
53104 · Street department OT	642	1,000	5,000	4,000
Total 53100 · Street Department	79,758	107,000	123,509	16,509
53200 · Street Dept Operating Expense				
53205 · Garbage - Residential	57,810	73,000	62,500	(10,500)
53207 · Garbage - Commercial	104,735	110,000	110,000	-
53211 · Solid Waste Authority	1,971	3,000	2,000	(1,000)
53213 · Electricity - Street Lights	29,245	35,000	35,000	-
53215 · Repairs & Maintenance	13,691	9,600	14,000	4,400
53219 · Automobile Expenses/Gas	5,777	7,500	7,500	-
53225 · Public works and beautification	1,647	10,000	5,000	(5,000)
53252 · Health Insurance street depart.	12,056	17,845	21,581	3,736
53254 · Retirement street department	11,061	18,789	22,923	4,134
53502 · Nuisance Removal	-	2,500	2,500	-
53503 · Tree removal	-	1,000	1,000	-
Total 53200 · Street Dept Operating Expense	237,992	288,234	284,004	(4,230)
53300 · Capital Outlay - Street Dept				
53301 · Capital Outlay - Street Dept	15,255	10,000	10,000	-
Total 53300 · Capital Outlay - Street Dept	15,255	10,000	10,000	-
54200 · Recreation Dept Operating Exp				
54201 · Electricity/Park/T Courts	2,269	2,200	2,500	300
54203 · Repairs and Maintenance	-	7,000	7,000	-
Total 54200 · Recreation Dept Operating Exp	2,269	9,200	9,500	300
55200 · Non Departmental Expenses				
55201 · Electricity - Town	5,975	5,500	6,500	1,000
55203 · GSW&S (Water Bills)	1,938	2,200	2,000	(200)
55205 · Copier/Typewriter Expense	1,227	1,100	1,250	150
55211 · Payroll Taxes	38,839	41,578	44,240	2,662
55214 · Worker's Comp Expense	14,492	11,500	14,500	3,000
55225 · Insurance - Property (IN M)	8,716	8,800	8,800	-
55227 · Insurance - Auto Liability	8,571	8,750	8,750	-
55229 · Insurance Tort Liability	31,392	31,400	31,400	-
55230 · Senior Citizens Bldg.	3,323	2,500	3,350	850
55XXX · Christmas Bonus	3,250	3,500	3,750	250
55XXX · New Financial Software	-	-	15,000	15,000
55XXX · Employee Meetings	2,916	3,000	3,000	-
Total 55200 · Non Departmental Expenses	120,640	119,828	142,540	22,712
66000 · Payroll Expenses	5,077	1,750	1,750	-
Total Expenditures	1,260,108	1,365,511	1,403,680	38,169
Increase (Decrease) in Fund Balance	116,175	-	-	-
Fund Balance July 1, 20xx	656,987	773,162	773,162	
Fund Balance June 30, 20xx	773,162	773,162	773,162	

Town of Aynor Special Revenue Budgets

American Rescue Plan

	FY 21-22 Actuals	FY 22-23 Approved Budget	FY 23-24 Proposed Budget	Budget Changes
Revenues				
xxxxx · ARP Funds	240,708	240,708	-	(240,708)
Total Revenues	<u>240,708</u>	<u>240,708</u>	<u>-</u>	<u>(240,708)</u>
Expenditures				
xxxxx · Bonus	24,717	24,217	24,217	
xxxxx · Comprehensive Plan	-	60,000	-	
xxxxx · Drainage Improvements	-	370,000	269,808	(100,192)
Total Expenditures	<u>24,717</u>	<u>454,217</u>	<u>294,025</u>	<u>(100,192)</u>
Increase (Decrease) in Fund Balance	<u>215,991</u>	<u>(213,509)</u>	<u>(294,025)</u>	<u>(140,516)</u>
Fund Balance July 1, 20xx	-	240,708	294,025	
Fund Balance June 30, 20xx	215,991	27,199	-	

Cemetery Fund

	FY 21-22 Actuals	FY 22-23 Approved Budget	FY 23-24 Proposed Budget	Budget Changes
Revenues				
40801 · Cemetery Lot Sales	14,050	10,000	10,000	-
40803 · Opening and Closing Graves	2,900	2,600	2,600	-
40805 · Interest Earned	28	20	20	-
Total Revenues	<u>16,978</u>	<u>12,620</u>	<u>12,620</u>	<u>-</u>
Expenditures				
51100 - Candlelight service	1,159	500	500	-
51201 - Supplies	241	500	500	-
51207 - Repairs and Maintenance	7,081	7,500	7,500	-
xxxxx · Improvements	-	35,000	35,000	-
Total Expenditures	<u>8,480</u>	<u>43,500</u>	<u>43,500</u>	<u>-</u>
Increase (Decrease) in Fund Balance	<u>8,498</u>	<u>(30,880)</u>	<u>(30,880)</u>	<u>-</u>
Fund Balance July 1, 20xx	140,488	148,986	153,761	
Fund Balance June 30, 20xx	148,986	118,106	122,881	

Drainage Project Fund

	FY 21-22 Actuals	FY 22-23 Approved Budget	FY 23-24 Proposed Budget	Budget Changes
Revenues				
4083x · Drainage Project Grant	-	-	-	-
xxxxx · Interest	32	-	32	32
Total Revenues	<u>32</u>	<u>-</u>	<u>32</u>	<u>32</u>
Expenditures				
xxxxx · Drainage Improvements	-	64,431	619,307	554,876
Total Expenditures	<u>-</u>	<u>64,431</u>	<u>619,307</u>	<u>554,876</u>
Increase (Decrease) in Fund Balance	<u>32</u>	<u>(64,431)</u>	<u>(619,275)</u>	<u>(554,844)</u>
Fund Balance July 1, 2020	64,438	64,470	619,275	
Fund Balance June 30, 2021	64,470	39	-	

Drug Fund

	FY 21-22 Actuals	FY 22-23 Approved Budget	FY 23-24 Proposed Budget	Budget Changes
Revenues				
xxxxx · Interest	15	12	15	3
Total Revenues	<u>15</u>	<u>12</u>	<u>15</u>	<u>3</u>
Expenditures				
52235 · Equipment over \$1000.00	-	8,931	9,017	86
Total Expenditures	<u>-</u>	<u>8,931</u>	<u>9,017</u>	<u>86</u>
Increase (Decrease) in Fund Balance	<u>15</u>	<u>(8,919)</u>	<u>(9,002)</u>	<u>(83)</u>
Fund Balance July 1, 20xx	8,935	8,950	9,002	
Fund Balance June 30, 20xx	8,950	31	-	

Hospitality Fund

	FY 21-22 Actuals	FY 22-23 Approved Budget	FY 23-24 Proposed Budget	Budget Changes
Revenues				
40201 · Hospitality Tax	276,158	208,000	276,158	68,158
40803 · Miscellaneous Revenue (Lawsuit Settlement)	61,250	-	-	-
40819 · Car Grant	33,464	-	-	-
xxxxx · Interest	505	-	505	505
Total Revenues	371,377	208,000	276,663	68,663
Expenditures				
51501 · Miscellaneous Expense	82	-	-	-
51506 · Donations	440	500	500	-
51507 · Park Improvement	-	150,000	250,000	100,000
51508 · Senior Building Project	-	-	15,000	15,000
51509 · Beautification / Christmas Lights	5,892	30,000	35,000	5,000
xxxxx · Annual auto payment	10,383	-	-	-
51513 · 4th of July Celebration	11,445	12,000	12,875	875
xxxxx · Town Promotions	2,028	7,500	7,500	-
51517 · Portable Restroom	1,315	1,325	1,325	-
xxxxx · Parking Lot	-	-	100,000	100,000
xxxxx · Marquee Sign	48,525	-	-	-
xxxxx · Operating Transfer to General Fund	67,620	76,675	95,221	18,546
Total Expenditures	147,730	278,000	517,421	239,421
Increase (Decrease) in Fund Balance	223,647	(70,000)	(240,758)	(170,758)
Fund Balance July 1, 20xx	390,117	613,764	573,764	
Fund Balance June 30, 20xx	613,764	543,764	333,006	

Park Improvements

	FY 21-22 Actuals	FY 22-23 Approved Budget	FY 23-24 Proposed Budget	Budget Changes
Revenues				
xxxxx · SC Park Improvement Funds	-	-	-	-
Total Revenues	-	-	-	-
Expenditures				
xxxxx · Park Improvements	-	-	350,000	350,000
Total Expenditures	-	-	350,000	350,000
Increase (Decrease) in Fund Balance	-	-	(350,000)	(350,000)
Fund Balance July 1, 20xx	-	-	350,000	
Fund Balance June 30, 20xx	-	350,000	-	

Roads and Streets Fund

	FY 21-22 Actuals	FY 22-23 Approved Budget	FY 23-24 Proposed Budget	Budget Changes
Revenues				
40830 · Roads and Streets	-	30,615	26,862	(3,753)
xxxxx · Interest	119	62	119	57
Total Revenues	<u>119</u>	<u>30,677</u>	<u>26,981</u>	<u>(3,696)</u>
Expenditures				
53225 · Public works and beautification	4,400	25,000	25,000	-
53225 · Repairs and Maintenance	1,228	-	-	-
53105 - New Equipment	37,311	10,000	40,000	30,000
Total Expenditures	<u>42,940</u>	<u>35,000</u>	<u>65,000</u>	<u>30,000</u>
Increase (Decrease) in Fund Balance	<u>(42,821)</u>	<u>(4,323)</u>	<u>(38,019)</u>	<u>(33,696)</u>
Fund Balance July 1, 20xx	108,251	65,431	86,466	
Fund Balance June 30, 20xx	65,431	61,108	48,447	

Victims Rights Fund

	FY 21-22 Actuals	FY 22-23 Approved Budget	FY 23-24 Proposed Budget	Budget Changes
Revenues				
40835 · Victims Rights Revenue	7,813	12,336	7,813	(4,523)
xxxxx · Interest	147	20	147	127
Total Revenues	<u>7,960</u>	<u>12,356</u>	<u>7,960</u>	<u>(4,396)</u>
Expenditures				
xxxxx · Victims Rights Support	-	5,469	1,018	(4,451)
51507 - Operating Transfer to General Fund	6,777	6,887	6,942	55
Total Expenditures	<u>6,777</u>	<u>12,356</u>	<u>7,960</u>	<u>(4,396)</u>
Increase (Decrease) in Fund Balance	<u>1,183</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance July 1, 20xx	114,987	116,170	120,868	
Fund Balance June 30, 20xx	116,170	116,170	120,868	

Recap Major Projects

Park Improvements	600,000
Drainage	889,115
Parking Lot	100,000
Beautification/Christmas Lights	35,000
Cemetery Paving	35,000