

**FY 2023-2024 Budget
Expenditures and Revenues**

Item	FY21 Budget	FY21 Actual	FY22 Budget	FY22 As Adjusted	FY22 Actual	FY23 Budget	FY23 As Amended	FY23 Actual	FY24 Budget	FY24 Actual	Notes
GENERAL FUND - REVENUE		End June 2021			End June 2022			End April 2023			
10-3110-060 Building Permits & Re-inspection Fees	200,000	124,213	150,000		112,022	120,000		68,443	90,000		SCOUT not included
10-3110-062 Business Licenses - Inside BW	91,525	114,205	90,000		124,445	90,000		76,465	90,000		
10-3110-063 Business Licenses - Outside BW	110,000	269,164	110,000		114,194	110,000		85,165	110,000		
10-3110-064 Franchise Fees	357,000	300,401	500,000		529,307	470,000		265,559	600,000		due June 30
10-3210-070 Ins Tax Coll Pgm & Brokers Tax Coll Pgm (ITCP & BTCP)	508,000	557,297	400,000		817,294	500,000		42,843	650,000		receive May & June
10-3210-071 Telecom Tax Coll Pgm (TTCP)	23,505	23,689	23,505		19,629	23,505		17,829	17,000		paid quarterly
10-3210-072 Local Opt Sales Tax (LOST)	425,000	509,314	479,611	629,611	853,059	925,000		848,770	1,000,000		monthly
10-3210-073 Sunday Liquor Licenses (LOP)	3,000	3,000	3,000		10,250	10,250		3,000	10,250		Annually
10-3210-074 Aid to Subdivisions	48,224	48,225	51,861		93,132	111,837		111,833	117,429		paid quarterly
10-3210-075 Transp Network Coll (TNC)	600	536	600		926	500		1,045	900		paid quarterly
10-3810-099 Park & Amphitheater Rentals	3,000	10,010	5,000		31,750	7,500		20,388	16,000		to help offset Park & Recs expense
10-3910-069 Misc Revenues (Other Fees/Taxes)	6,000	10,540	10,000		8,991	10,000		7,205	10,000		commemorative trees, license plates, etc
10-3910-095 Interest Income	1,750	216	1,500		6,448	1,500		90,657	75,000		
10-3910-050 Reserve Funds							1,198,247		2,609,900		KKC-\$109,900, Restroom \$500k, soccer field \$500k, 40 acres-\$1,000,000, 4 acres-\$500k
10-3950-010 Grant Revenue					2,300	252,000	752,000	750,831	2,000		2000-MASC
10-3950-015 ARP Grant Funds						1,812,854		1,004,134	-		
10-8980-098 State Accommodations Tax to GF	29,150	31,021	29,760		30,440	31,250		32,405	31,650		by statute
10-8980-097 Interfund Transfers								446,834	-		
DOKO MANOR - REVENUE											
10-7110-100 Facility & Equipment Rentals	126,000	111,425	192,000	(70,000)	132,317	110,000		183,570	190,000		rentals + town usage \$12,000
10-7110-105 ARP Grant Funds				195,413	195,413						
51-8980-098 Transfers from GF	27,442	27,442	34,276	(34,276)							
51-8980-099 Transfer from H-Tax	88,275	88,275	35,141	(35,141)							
51-8980-100 Transfer from Manor CIP Fund	18,700	18,700	18,700		18,700						
TOTAL - DOKO MANOR REVENUE	260,417	245,842	280,117	55,996	346,430	128,700	-	190,332	190,000	-	
TOTAL ADJUSTED MANOR REVENUE				336,113							
TOTAL - GEN FUND REVENUE	1,819,767	2,001,831	2,415,071	3,044,682	3,100,617	4,604,896	6,303,143	4,063,738	5,620,129	-	

Final Draft 06/26/2023

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GENERAL FUND EXPENDITURES		End June 2021			End June 2022			End April 2023			
Governing Body											
10-4110-180 Mayor & Council Salaries	28,800	39,600	39,600		39,600	39,600		33,507	39,600		
10-4110-181 FICA - Mayor & Council	2,204	3,029	3,030		2,854	3,030		2,314	3,030		
10-4110-182 Retirement	2,980	2,801	2,980		3,669	4,434		3,866	4,677		18.56% for (BF, RM & DB=25,200)
10-4110-183 Health Insurance					5,226	10,698		8,697	11,963		RM
10-4110-290 Miscellaneous	16,500	25,846	26,500		3,853	5,000		3,768	10,000		AV Technician , Cameras
10-4110-310 Other Expenses/Travel/Training	5,000	3,367	5,000		2,376	15,000		6,349	15,000		travel, training, meetings for TC & Boards-Zoom \$204. MASC mtg: \$7,500; NLC conference \$3,500 CMCOG \$4149 +50 & MASC dues \$1800 & NLC \$871
10-4110-491 Municipal Memberships	3,500	3,140	3,500		4,230	5,000		5,174	7,000		
10-4110-499 Election expenses (Nov 2023)			500		380	500			500		
TOTAL Governing Body	58,984	77,783	81,110		62,188	83,262	0	63,675	91,770	-	
Administration											
10-4120-180 Salaries - incl 5% COLA	263,668	272,001	275,056		258,045	326,016		218,815	444,979		CW, SD, JE, OC, AA, HR, Admin
10-4120-180 Salaries -Salary adjustment 3%	7,910		8,252						8,679		
10-4210-031 FICA (based on 5% COLA + 3% Merit)	20,171	20,429	21,042		19,234	24,940		16,695	34,706		7.65% of salaries
10-4120-031 FICA on Salary adjustment	605		631								
10-4120-182 Retirement (based on 5% COLA + 3% merit)	43,663	42,621	48,300		42,006	53,988		37,309	84,199		18.56% of salaries
10-4120-182 Retirement on Salary adjustment	1,310		1,449								
10-4120-183 Health Insurance	20,386	16,821	27,947		18,850	40,353		27,930	62,657		KC & JS insurance included in Manor budget
10-4120-310 Travel & Training	5,000	1,088	11,513		5,622	7,491		4,852	15,000		
10-4120-190 HR Administration	5,800	4,568	5,042		4,514	6,000		4,436	10,000		Payroll, background checks, MASK \$900, Compensation Study \$5,000
10-4120-186 Workers Comp	6,000	6,296	6,500		6,967	7,533		6,763	9,000		based on 2023 premiums & audit adjustment
10-4120-451 Gen Insurance	13,500	12,437	14,000		12,964	14,000		13,701	15,500		GL, E&O, Auto (incr due to property sched adds)
10-4120-260 Office Supplies	7,500	7,374	7,500		4,320	7,500		3,605	7,500		
10-4120-510 Office Furniture	1,500		1,500			1,500		-	1,500		
10-4120-321 Telephone Services	5,000	4,562	5,000		4,375	5,000		4,008	5,000		VC3 phone
10-4120-440 Internet Services	4,020	3,578	3,500		3,988	3,500		2,964	3,750		TWC (dedicated VOA) + EPIC iO Technologies
10-4120-340 Copier	3,660	3,646	2,550		3,198	2,500		552	2,500		Xerox \$1200 & Carolina Office Systems \$240
10-4120-325 Postage	2,000	1,550	3,000		1,403	2,000		1,058	2,000		\$120 PO Box
10-4120-370 Advertising - Plng & Zoning	4,000	2,985	4,000		3,250	4,000		1,595	4,000		Ads for PC, BZA & BAR
10-4120-371 Advertising-Marketing		4,600	30,000		15,946	5,000		2,165	5,000		Advertising
10-4120-491 Dues/Subscriptions	2,500	2,017	2,000		2,909	2,000		985	3,000		Dues + ICMA
10-4120-425 Offsite Storage - files	2,100	1,692	2,000		2,280	2,400		2,081	3,000		Public Storage
10-4120-200 Bank charges	9,250	5,567	6,500		6,674	6,500		7,078	8,000		payment card processing, ACH/NSF fees, Safe Deposit
10-4120-311 Safety training (AED/CPR)	2,500		750		650			-	750		CPR/AED Classes this year FY24
10-4120-445 Acctg software maint	1,980	1,279	2,000		868	2,000		1,534	2,000		annual services-QB \$1800
10-4120-375 Community Events	18,000	20,689	32,000		19,929	12,000	15,500	5,161			See list below
10-4120-350 Office Space Rental									24,000		
Utilities											
10-4120-331 Electric	3,700	3,251	3,700		3,344	4,000		3,294	4,500		
10-4120-334 Water	1,000	698	1,000		762	1,000		607	1,000		
10-4120-335 Sewer	1,000	681	1,000		736	1,000		629	1,000		
10-4120-446 Website Maintenance	2,300	2,725	5,210		2,645	5,210		2,645	2,645		annual maint fee (Revize)2645

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	Legal & Professional		End June 2021			End June 2022			End April 2023			
10-4150-180	Legal - Staff Salaries	35,622	35,617	42,500		24,577			-			
10-4150-181	FICA/Medicare	2,725	2,690	3,251		983			-			
10-4150-182	Retirement	5,543	5,796	7,463		2,267			-			
10-4150-183	Health Insurance	5,162	4,027	5,194		1,011						
10-4150-190	Lobbyist									25,000		
10-4150-191	Accounting Services	20,000	8,308	15,000		11,485	15,000		6,223	15,000		Sheheen, Hancock & Godwin
10-4150-193	Economic Development	10,800	10,100	10,800		4,050			-	-		
10-4150-194	Audit Services - Contract	8,250	8,250	8,250		8,250	8,250		9,000	9,500		Love Bailey
10-4150-199	Legal - Outside Counsel	25,000	21,427	60,000	85,000	153,547	200,000		134,728	200,000		
10-4150-196	Planning & Develop Consultant	10,000	2,782	8,000		4,375	141,000		14,093	109,900		Rewrite zoning ordinance-\$109,900
10-4150-440	IT Support	50,000	50,232	60,000		52,992	66,200		44,611	72,500		VC3 \$54,000 & Pitbull \$8,400 & GIS \$5000, zoning software dues \$5000
10-4150-195	Engineering/Landscaping	10,000	5,000	10,000		4,785	5,000		3,850	50,000		Park Master Plan - 3 areas
10-4150-280	Ordinance Codification	3,000	2,032	2,000		3,811	3,000		1,195	3,000		
10-4150-310	Travel/Training			500			500		-	500		
	TOTAL - Legal & Professional	231,102	171,892	257,958	85,000	287,465	438,950	0	213,700	485,400	-	

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	Public Works		End June 2021			End June 2022			End April 2023			
10-4410-180	Salaries - incl 5% COLA	125,664	130,439	137,246		134,397	146,298		121,720	151,045		JM, LR & RG
	Salaries -Salary adjustment 3%	3,771		4,117						4,943		
10-4410-181	FICA - on salaries with 5% COLA + 3% merit	9,613	9,772	10,499		9,972	11,190		9,213	11,933		7.65%
	FICA on Salary adjustment	288		315								
10-4410-182	Retirement on Salary adjustment + COLA	20,809	20,548	24,100		22,256	24,226		21,374	28,952		18.56%
	Retirement on Salary adjustment	625		723								
10-4410-183	Health Insurance	23,057	21,821	18,269		15,086	13,634		11,318	15,247		
10-4410-290	Supplies	2,500	560	2,500		404	2,500		22	2,500		cones, lights, weed killer, hardware
10-4410-440	Contracted Services	46,660	25,615	46,660		37,483	40,000		29,214	32,000		Klein \$10500; I-77 4 corners \$20625,
10-4410-447	Landscape Materials	3,500	3,360	3,500		2,192	3,500		1,218	7,000		pinestraw, mulch, fill sand, new plants HH
10-4410-550	Equipment	23,000	25,866	27,000		1,780	1,500		836	7,000		top for Gator \$800 & trailer \$4500
10-4410-351	Maint & Repair - Town Hall	5,800	4,759	25,000		9,865	10,000		4,132	10,000		Broom \$475 + repairs, Terminix \$800, Cola Fire \$700,
10-4410-354	Maint & Repair - Streets	500	255	500			500		-	500		Bug mast \$750 + Klein + repairs
10-4410-356	Beautification Projects	10,000	10,175	15,000		5,129	10,000		4,595	10,000		pothole/sidewalk repairs
10-4410-490	Signage	5,000	1,661	7,000		2,088	2,000		236	2,000		Beautification Projects - I-77
	Utilities											damage allowance
10-4410-331	Electricity (streetlights)	26,250	25,984	27,000		24,493	28,000		19,933	30,000		streets
10-4410-251	Gas & Oil	3,200	2,456	3,500		4,421	5,000		4,638	7,500		all vehicles (2 gas & 1 hybrid, Gator & Tractor)
10-4410-337	Waste Container Service	3,200	3,640	3,500		1,937	3,000		1,687	3,000		dumpster behind Town Hall
10-4410-253	Vehicle Maintenance	3,000	2,195	2,800		2,222	2,800		1,047	3,500		oil changes, repairs
10-4410-252	Vehicle tires	1,000		1,000			1,500		157	1,000		
10-4410-310	Travel/Training/Dues						1,360		2,064	1,760		Travel/Training
10-4410-499	RR ROW Lease	325	337	350		363	400		386	400		annually to Norfolk-Southern
10-4410-499	Miscellaneous	-		750		130	500		-	500		
	TOTAL - Public Works	318,662	290,662	362,829		274,277	307,908	0	233,790	330,780	-	

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	Inspections & Code Enforcement		End June 2021			End of June 2022			End April 2023			
10-4310-180	Salaries with 5% COLA	38,055	38,757	39,707		41,376	44,610		37,747	46,841		KW
	Salaries - Salary adjustment 3%	1,142		1,192						1,405		
10-4310-181	FICA Cola + Merit	2,911	2,828	3,038		3,028	3,412		2,857	3,691		7.65%
	FICA on Salary adjustment	87		91								
10-4310-182	Retirement	6,302	6,031	7,182		6,852	7,387		6,628	8,955		18.56%
	Retirement on Salary adjustment	189		210								
10-4310-183	Health Insurance	7,833	7,417	7,881		7,461	8,360		6,915	9,420		
10-4310-440	Contracted Services	165,000	91,752	125,000		81,913	125,000		58,233	78,000		RCI Building & fire Inspections & RCSD Code Enforcement \$8000
10-4310-260	Supplies		148	300		950	300		367	500		
10-4310-310	Travel, Training & Dues	350	60	460		765	880		609	1,310		SCDA, SCAPA, ASFPM DUES AND CFM EXAM
	TOTAL - Insp & Code Enf	222,019	146,993	185,211		142,345	189,949	0	113,356	150,122	-	

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Parks & Recreation		End June 2021			End June 2022			End April 2023			
10-4510-180 Salaries with 5% COLA	5,000	13,880	10,000		12,564	15,000		12,836	24,000		Use this salary amount & add to Manor FICA
10-4510-210 Cleaning Supplies	1,000	1,523	2,500		1,892	1,500		1,418	1,500		restroom supplies
10-4510-240 Building/Park Supplies	11,000	10,237	11,500		7,295	10,000		7,353	10,000		unrelated to cleaning & landscaping + Amph
Grant Expenses											
10-4510-250 Security						171,464	92,783	77,651	43,204		6 speed bumps @\$ 3240
10-4510-252 Recreation							657,217	20,430			
10-4510-290 Miscellaneous	475	378	475		632	1,500		1,412	1,600		ASCAP \$420 & port-a-john for soccer field \$1080
Utilities											
10-4510-331 Electricity (path, RR, FM)	55,389	49,701	57,000		50,332	55,000		42,517	60,000		trail lighting & park streets + Amphitheater
10-4510-334 Water (restrooms)	850	697	850		1,511	850		1,205	1,500		
10-4510-335 Sewer (restrooms)	1,850	1,703	1,850		1,841	1,850		1,572	1,850		
10-4510-351 Repair - Project - Park	13,000	13,807	23,000		10,529	23,000		7,348	23,000		trail lights, tree maintenance
10-4510-352 Equipment Repairs/Maint	4,500	2,260	4,500		2,378	4,500		1,133	4,000		
10-4510-430 Playground Equip/Maintenance	2,500	267	2,500		49	2,500		-	2,000		
Maintenance Services											
10-4510-440 Service/Maint	3,400	3,735	5,000			500		236	500		Terminix \$500
10-4510-441 Lake Management	4,200	4,200	4,200		4,200	4,200		3,500	4,200		Aquatic Mgmt Services
10-4510-442 Landscape	22,500	23,528	27,500		24,272	42,750		20,680	30,000		fertilizer/weed control-\$6613-Ants \$1478 & Lawn service \$19716
10-4510-443 Irrigation	5,000	4,125	10,000		4,085	10,000		2,447	10,000		Klein
10-4510-444 Video security sys - Contract	900	900	900		900	900		-	3,000		
10-4510-445 Park Security						50,000		5,184	52,560		\$52,560k for RCSD security \$48/hour
10-4510-447 Landscape Materials	5,000	4,032	7,000		7,196	5,000		3,002	8,000		plants, fill sand, mulch, pinestraw
10-4510-550 Park & Playground Improvements	12,000	12,000	25,000		14,678	40,000	1,243,156	380,498	47,200		\$40,000 for playground equipment & 4 picnic tables \$ benches \$3200
TOTAL - Parks & Recreation	148,564	146,973	193,775		144,354	440,514	2,222,351	590,422	328,114	-	

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	Sponsorships											
			End June 2021			End June 2022			End April 2023			
10-4810-499	TOTAL - Sponsorships	29,500	29,500	37,500		36,500	278,500	0	279,250	-	-	
	DOKO MANOR ADMIN - EXPENDITURES											
10-7120-180	Salaries with 5% COLA	97,410	99,599	101,636		123,050	113,152		94,859	118,809		KC & JS
	Salary Adjustment 3%	2,922		3,049						3,564		
10-7120-181	FICA (on COLA + Merit)	7,452	7,555	7,775		8,684	8,656		7,212	9,362		7.65%
	FICA on Salary Adjustment	223		233								
10-7120-182	Retirement (on COLA + Merit)	16,131	15,767	17,847		20,478	18,738		16,747	22,712		18.56%
	Retirement on Salary Adjustment	484		535								
10-7120-183	Health Insurance	15,224	14,404	15,317		15,647	21,404		17,637	23,926		KC & JS
10-7120-260	Office Supplies	1,000	1,955	1,500		1,781	1,000		683	2,000		
10-7120-310	Prof Develop & Training	-		1,000			3,000		-	3,000		conferences & training
	Advertising	18,000	17,278	18,000		19,348	22,000		20,919	27,000		Advertising State \$13620, Wedding Wire, Knot \$6000, promotional items & brochures
	TOTAL - DOKO MANOR ADMIN	158,846	156,558	166,892		188,988	187,950	0	158,057	210,373	-	
10-7130-180	Wages - Manor Event Staff	36,761	50,080	48,000		45,722	40,000		42,607	55,000		with 5% COLA
	FICA on PT staff wages	2,812	4,367	3,672		4,772	3,060		5,300	6,043		7.65% FICA of wages (Add Park salary amount to this FICA=\$1836)
10-7130-182	Retirement	609	779	843		2,612	3,500		2,995	3,500		18.56% SCRS- CM, PW, SC, DE & MB PORS 20.24%
10-7130-210	Cleaning Supplies	6,000	2,686	6,000		2,998	3,000		1,779	3,000		
10-7130-240	Building Supplies	1,500	971	1,500		1,976	1,500		1,654	3,500		batteries, bulbs, storage room shelving, mirror for ladies room
10-7130-351	Maintenance & Repair - Building	3,000	1,130	3,000		3,005	5,500	9,500	7,270	5,500		routine repairs + wasp nests cleaning,
	Contracted Services	11,123	7,448	8,000		7,101	11,000		8,517	11,000		linens \$2000, HVAC \$1000, fire alarm monitoring \$150, pest control \$1150, Pitbull-\$1200, Printer \$750(CBE) + \$1350 (Leaf) E&D-\$500 Alarm monitoring \$800.00, Terminix \$500=\$9400
10-7130-442	Grounds & Landscaping	800	2,487	2,500		1,733	2,500		739	3,700		flowers, plants, gravel, trees, blower, edger shovel
	Utilities											
10-7130-331	Electric	17,392	13,965	15,500		14,785	15,500		13,098	17,000		
10-7130-334	Water	970	648	900		557	900		575	1,000		
10-7130-335	Sewer	2,055	2,133	2,500		2,305	2,500		1,968	3,000		
10-7130-337	Waste Container Service	2,496	2,619	2,700		2,224	2,700		1,931	3,000		
10-7130-321	Telephone	1,243	1,418	1,310		2,069	1,500		3,304	4,000		KC Cell \$480
10-7130-352	Equipment Repairs/Maintenance	3,550	4,502	7,200		2,239	5,000		4,914	5,000		restroom, kitchen, AV repairs, REPAIR OVEN DOOR, ,
10-7130-550	Manor equipment	6,000	4,564	5,000		1,479	22,000		19,228	25,000		shutters-\$7000 & furniture-\$7000, white chairs-\$6500
10-7130-271	Internet	2,000	2,086	2,100		2,094	2,100		1,750	2,500		for client use (AT&T U-verse)
10-7130-200	Bank Charges	2,260	2,122	1,500		2,304	1,500		1,198	-		cust cc xaction fees (2% of Facility Rent)
10-7130-499	Miscellaneous	500	430	500	56,496	52,229	500		317	500		bid ads, staff meetings
	TOTAL - DOKO MANOR OPERATIONS	101,571	104,677	113,225		152,465	124,260	9,500	119,144	152,243	-	
	TOTAL EXPENDITURES (ADM & OPS)	260,417	261,235	280,117	336,613	341,453	312,210	316,210	277,201	362,616	-	total admin & operations expenditures
10-7150-100	Employee Bonus/Retention/New Hire						58,000		29,291			

**FY 2023-2024 Budget
Expenditures and Revenues**

Item	FY21 Budget	FY21 Actual	FY22 Budget	FY22 As Adjusted	FY22 Actual	FY23 Budget	FY23 Amended	FY23 Actual	FY24 Budget	FY24 Actual	Notes
10-9100-750 Base Pymt to BFC Trustee	89,959	89,959	89,959		89,959	89,959		750	60,709		GF portion of payment \$59959 + Regions Bank \$750
10-9200-980 Transfer to Manor CIP						187,500			20,000		For future maintenance
10-9200-983 Transfer to Municipal Court	1,800	1,800	1,800		1,800	1,800		1,800	1,800		magistrate court judge & clerk
10-9200-982 Transfer to Capital Impr Fund	33,000	33,450	33,000		33,000	1,380,500		-	2,533,000		soccer field-\$500k & restroom-\$500k, 40 acres-\$1,000,000, 4 acres \$500k
10-9200-984 Transfer to State Accommodations						78,536	-78,536	0			Return of funds from earmark for gates and cameras
10-9200-991 Contingency	185,586		31,977	196,276		186,877	174,323	0	466,953		use must be approved by Council
TOTAL - GF EXPENDITURES	2,067,558	1,720,844	2,368,795	2,518,795	1,858,853	4,604,896	6,303,143	2,181,166	5,620,129	0	

Grant Expenses- Security/Recreation \$250k- Actual	
New security gates	\$53,563
Security Planters at Playground	\$2,538
Artificial Turfgrass	\$157,217
Total	\$213,318

* Can use remaining for Park security- RCSD

revenue	5,620,129
expenditure	5,153,176
Total contingency	466,953

**FY 2023-2024 Budget
Expenditures and Revenues**

	Item	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY23 Amended	FY23 Actual	FY24 Budget	FY24 Actual	Notes
	CAPITAL IMPROVEMENT FUND		End June 2021		End June 2022			End April 2023			
	CAPITAL IMPR - Revenues										
30-8980-039	General Fund Transfer	33,000	20,500	33,000	33,000	1,380,500			2,533,000		see 10-9200-982 This is the amount that will be set aside each year to pay for capital expenses when needed
30-3910-060	Reserve Funds			42,483							This is the amount that will actually be expended this fiscal year
30-3910-039	Interest Earned	365	226	100	212			4,992	1,500		
	TOTAL - CAPITAL IMP REVENUES	33,365	20,726	75,583	33,212	1,380,500	-	4,992	2,534,500	-	
	CAPITAL IMPR - EXPENDITURES										
30-4150-031	Capial Improvement Expenses	2,500		44,983	42,483			1,205			
30-9110-583	Capital Outlay - Sidewalks								6,000		These expenses reflect the money set aside each year to pay for capital expenses when needed
30-9110-583	Capital Outlay - Vehicles	6,000		6,000		6,000					
30-9110-583	Capital Outlay - Hoffman House	24,000		24,000		24,000			24,000		
30-9110-583	Capital Outlay - HVAC Hoffman House (2 units)	500		500		3,000			3,000		
30-9110-583	Capital Outlay - Improvements					1,347,500		34,850	2,501,500		This is the amount that will actually be expended this fiscal year (PARK GRANT \$) soccer field and restrooms, BHE Gym, Paint HH
30-9200-039	Interfund Transfers							259,155			
	TOTAL - CAPITAL IMPROVEMENT	33,000	-	75,483	42,483	1,380,500	-	295,210	2,534,500	-	

Improvements	Amount	Notes
soccer field	\$500,000	
Field restrooms	\$500,000	
35 acres	\$1,000,000	
4 acres	\$500,000	
TOTAL	\$2,500,000	

**FY 2023-2024 Budget
Expenditures and Revenues**

Item	FY21 Budget	FY21 Actual	FY22 Budget	FY22 As Adjusted	FY22 Actual	FY23 Budget	FY23 Amended	FY23 Actual	FY24 Budget	FY24 Actual	Notes
STATE ACCOMM TAX - REVENUE											
		End June 2021			End June 2022			End April 2023			
21-3210-078 State A-Tax	108,000	116,887	120,000		147,008	150,000		194,896	158,000		
21-3210-100 Reserve Funds	57,596		99,577		55,015	78,536	(78,536)	-	46,492		
TOTAL - SAT REVENUE	165,596	116,887	219,577		202,023	228,536	150,000	194,896	204,492	-	
STATE ACCOMM TAX - EXPENDITURES											
21-9200-981 GF Allocation	29,150	31,021	29,760		30,440	31,250		32,405	31,650		statutory (\$25K plus 5% SAT)
21-5110-370 Advertising & Promotion (A&P)*	24,900	22,457	28,500		28,610	37,500		46,344	39,900		statutory 30% SAT (Immediate Expenditure)
21-5110-375 Tourism Related	111,546	51,502	161,327		166,308	159,786		74,105	132,942		statutory 65% SAT+ Reserve (spend within 2 years: BFC)
TOTAL - SAT EXPENDITURES	165,596	104,980	219,587		225,358	228,536	-	152,854	204,492	-	

SAT ALLOCATIONS	
158,000	FY24 projected revenue
(25,000)	first \$25K goes to GF
133,000	balance to allocate by 5%, 30%, 65%
6,650	5% to GF
39,900	30% to Advertising & Promotion - Allocation TBD
86,450	65% to Tourism Related
133,000	
46,492	Reserve Funds
132,942	

Proposed Allocation of 30% Tourism Related Funds

Lake Murray Country	TBD
Experience Columbia	TBD
GBCC	TBD
Free Times	3228
TOTAL PROPOSED	39228

**FY 2023-2024 Budget
Expenditures and Revenues**

Item	FY21 Budget	FY21 Actual	FY22 Budget	FY22 As Adjusted	FY22 Actual	FY23 Budget	FY23 Amended	FY23 Actual	FY24 Budget	FY24 Actual	Notes
LOCAL ACCOMM TAX - REVENUE		End June 2021			End June 2022			End April 2023			
22-3110-068 Local A-Tax	110,000	113,609	115,000		186,505	190,000		174,861	205,000		
22-3910-098 Interest Income	83	7	75		2	5		2,808	2,800		
22-3910-098 Reserve Funds											
TOTAL - LAT REVENUE	\$ 110,083	\$ 113,616	115,075		186,507	190,005	0	177,669	207,800	0	
LOCAL ACCOMM TAX - EXPENDITURES											
22-5110-375 Promo/Tourism	43,177	23,500	48,169		50,000	123,099		108,500	82,099		
22-9110-750 Transfer to BFC (base payment)	66,906	66,906	66,906		66,906	66,906			125,701		BFC remaining after GF and SAT
TOTAL - LAT EXPENDITURES	110,083	90,406	115,075		116,906	190,005	-	108,500	207,800	-	

AVAILABLE FOR LOCAL ACCOMMODATIONS TAX ALLOCATION

LAT Promo/Tourism	82,099
AVAILABLE FUNDING	82,099
Proposed Allocation of FY24 LAT Funds	
By Design	65,000
Total Proposed	65,000
Remaining for Allocation	17,099

**FY 2023-2024 Budget
Expenditures and Revenues**

	FY21 Budget	FY21 Actual	FY22 Budget	FY22 As Adjusted	FY22 Actual	FY23 Budget	FY23 Amended	FY23 Actual	FY24 Budget	FY24 Actual	Notes
HOSPITALITY TAX - REVENUE											
		End June 2021			End June 2022			End April 2023			
23-3110-068	H-Tax Revenue	328,500	474,337	410,000	560,612	500,000		510,740	590,000		
23-3910-095	Interest Income	708	87	500	149	100		11,833	10,000		
23-3910-098	Reserve Funds	137,954		150,000			252,484				
	TOTAL - H-TAX REVENUE	467,162	474,424	560,500	560,761	500,100	752,584	522,573	600,000	-	
HOSP TAX - EXPENDITURES											
23-5110-372	Cultural Events			9,200	9205	11900		9200			Black & Womens History, Veterans Day, Children's Program, After Parade-moved to 10-4120-375 Community Events
23-5110-374	Farmers Market	7,000	7,000	7,000	7,000	7,000		7,000			Moved to 10-4120-375 Community Events
23-5110-373	Town Events	23,500	24,232	33,000	30,717	33,000		30,151	26,500		Christmas Tree Lighting & RRWB
23-5110-375	Tourism Related	127,200	114,744	144,972	180,113	168,248		148,658	32,500		diff between rev & all other expends
23-5110-499	Fund Balance Expense	40,000		150,000			252,484				
23-9110-750	Transfer to BFC (base payment)	162,487	162,487	162,487	162,487	162,487			257,393		Trn to BFC for McLean
23-9200-981	Transfer to Manor CIP fund	18,700	18,700	18,700	18,700	18,700			283,607		HVAC, roof for Manor
	TOTAL - H-TAX EXPENDITURES	467,162	415,438	560,500	560,500	500,100	752,584	195,009	600,000	-	

23-5110-375 Town Events

ACTUAL

Christmas Tree Lighting	\$1,500.00	\$316.54
RRWB	\$25,000.00	\$16,489.47
Total	\$26,500.00	\$16,806.01

FY 2023-2024 Budget
Expenditures and Revenues

AVAILABLE FOR HOSPITALITY TAX ALLOCATION	
POTENTIAL FUNDING	32,500.00
Womens SC Golf Association	7,500.00
Oktoberfest	7,500.00
Ribfest	7,500.00
BHS	5,000.00
WHS	5,000.00
Total Proposed	32,500.00
Remaining for Allocation	0.00

**FY 2023-2024 Budget
Expenditures and Revenues**

Item	FY21 Budget	FY21 Actual	FY22 Budget	FY22 As Adjusted	FY22 Actual	FY23 Budget	FY23 Amended	FY23 Actual	FY24 Budget	FY24 Actual	Notes
MANOR CAPITAL IMPROVEMENT FUND		End May 2021			End June 2022			End April 2023			
MANOR CIP - Revenues											
30-8980-096 Hospitality Tax Transfer	18,700	18,700	18,700		18,700	18,700			283,607		This is the amount that will be set aside each year to pay for capital expenses when needed
30-8980-051 GF Transfer to Manor CIP						187,500		609,041	20,000		75% of \$250k for Manor future maintenance
30-9200-052 Reserve Funds											This is the amount that will actually be expended this fiscal year
30-3910-052 Interest Earned											
TOTAL MANOR CIP REVENUES	18,700	18,700	18,700		18,700	206,200	-	609,041	303,607	-	
MANOR CIP - EXPENDITURES											
30-9110-511 Capital Outlay - Flooring	10,000		10,000			19,000	-		45,000		
30-9110-581 Capital Outlay - Roof	3,700		3,700			150,000	125,000		183,607		This is the amount that will be set aside each year to pay for capital expenses when needed
30-9110-582 Capital Outlay - HVAC (8 units)	5,000		5,000			37,200			45,000		This is the amount that will actually be expended this fiscal year. Paint Manor interior, bride's room flooring.
30-9110-575 Improvements							44,000	38,912	30,000		
TOTAL - CAPITAL IMPROVEMENT	18,700	0	18,700		0	206,200	206,200	38,912	303,607	0	

Roofing	
Shingles	1200 x 20 = 24,000
Metal	2500 x 50 = 126,000
3,700 x 20 yrs = 74,000 - 24,000 = 50,000	
2,500 x 30 yrs = 75,000 + 50,000 = 125,000	

Roofing Estimates	
Shingle	21,000

**FY 2023-2024 Budget
Expenditures Revenues**

Item	FY22 Budget	FY22 Actual	FY23 Budget	FY23 Actual
GENERAL FUND - REVENUE		End June 2022		End April 2023
GENERAL FUND - REVENUE	2,004,837	2,757,021	4,604,896	4,063,739
GENERAL FUND - EXPENSES				
10-4110 Governing Body	81,110	62,188	83,262	63,675
10-4120 Administrative	533,442	445,512	570,431	377,932
10-4150 Legal & Professional	257,958	287,465	438,950	213,700
10-4310 Code Enforcement	185,211	142,345	189,949	113,357
10-4410 Public Works	362,829	274,277	307,908	233,790
10-4510 Parks & Recreation	283,734	144,354	440,514	590,422
10-4810 Sponsorships	37,500	36,500	278,500	279,250
10-7120 Manor Administration			187,950	158,058
10-7130 Manor Operations			124,260	119,144
10-7150 Special Projects			58,000	29,291
10-9100 Base Payments		89,958	89,959	750
10-9200 Transfer to other Accounts	81,076	34,800	1,835,213	1,800
TOTAL	Total GF Expenses	1,517,399	4,604,896	2,181,169
21-3210 STATE ACCOMM TAX - REVENUE	219,577	147,008	228,536	159,645
21-5110 STATE ACCOMM TAX - EXPENSES	219,577	225,358	228,536	151,093
22-3110 LOCAL ACCOMM TAX - REVENUE	115,075	186,505	190,005	156,797
22-5110 LOCAL ACCOMM TAX - EXPENSES	115,075	116,906	190,005	107,600
23-3110 HOSPITALITY TAX - REVENUE	560,500	560,761	500,100	461,661
23-5110 HOSPITALITY TAX - EXPENSES	560,500	396,357	500,100	190,375
25-3950 ARP- REVENUE	1,004,134	1,004,134	1,812,854	
25-5110 ARP- EXPENSES	1,004,134	195,413	1,812,854	0
30- CAPITAL IMPR - REVENUE	51,800	51,912	1,586,700	612,752
30- CAPITAL IMPR - EXPENSES	51,800	42,483	1,586,700	286,451

FY 2023-2024 Budget
Expenditures Revenues

