

TOWN OF ESTILL
OPERATING AND CAPITAL BUDGET FY2024-2025

DRAFT

Proposed Budget FY2025

General Fund Totals

General Fund Revenues	\$ 3,337,520
Legislative	\$ 98,506
Community Development	\$ 242,860
Administrative	\$ 229,649
Police	\$ 2,389,590
Municipal Court	\$ 107,942
Fire	\$ 42,561
Streets	\$ 138,126
Festivals and Events	\$ 21,730
Building and Grounds	\$ 48,100
Reserve Funds	\$ 12,000
Contingency	\$ 6,456
Total General Fund Expenditures	\$ 3,337,520
\$ -	

Local H+A Tax Fund Totals

Local H+A Tax Revenues	\$ 38,400
Expenses	\$ 28,918
Contingency	\$ 9,482
Total Local H+A Fund Expenditures	\$ 38,400
\$ -	

Operations & Maintenance Fund Totals

O&M Fund Revenues	\$ 7,714,818
Water & Wastewater	\$ 7,714,818
Debt Service Reserve Funds	\$ -
Contingency	\$ -
Total O&M Fund Expenditures	\$ 7,714,818
\$ -	

Refuse Fund Totals

Refuse Fund Revenues	\$ 121,877
Expenses	\$ 121,877
Reserve Funds	\$ -
Contingency	\$ -
Total Refuse Fund Expenditures	\$ 121,877
\$ -	

\$ 11,212,615
\$ 11,212,615

GENERAL FUND REVENUE

	REVENUES	Budget FY2025
1	OPERATING GRANTS	32,357
2	ARP FUNDS	71,689
3	NON-OPERATING GRANTS	1,828,097
4	PROPERTY TAXES	466,504
5	VEHICLE TAXES	68,091
6	BUSINESS LICENSE	55,000
7	MASC	170,000
8	COURT FINES	42,600
9	CITY ORDINANCE FINES	3,000
10	VICTIM ADVOCATE FINES	2,400
11	AID TO SUBDIVISIONS	47,051
12	LOST - PROPERTY FUND	179,800
13	LOST - MUNICIPAL REVENUE	94,800
14	MERCHANTS INVENTORY TAX	14,920
15	ACCOMMODATIONS TAX	20,000
16	INTEREST	140
17	ELECTION FILING FEE	400
18	FRANCHISE FEES	205,675
19	MISCELLANEOUS INCOME	4,000
20	TOWING FEES	-
21	DEVELOPMENT SERVICE FEE	1,400
23	DONATIONS INCOME	4,000
24	BUILDING RENTAL INCOME	9,600
25	SHORT-TERM VENDORS	
26	ADMISSION FEES	
27	FALL FESTIVAL SALES	
28	FUND BALANCE - PD REVENUE	10,000
29	SPECIAL EVENTS FUND BALANCE	2,800
30	FUND BALANCE GF	
31	FUND BALANCE - VICTIMS ADVOCATE	1,396
32	INSURANCE SETT./REFUNDS	-
	TOTAL REVENUE	3,337,520

	EXPENDITURES	Budget FY2025
	LEGISLATIVE	
1	BONUSES	-
2	PAYROLL	39,125
3	PAYROLL TAX - FICA	2,993
4	RETIREMENT	7,053
5	WORKERS COMPENSATION	981
6	EMPLOYEE INSURANCE	6,024
7	CONTRACT LABOR	3,000
8	INSURANCE	6,270
9	SUPPLIES	1,500
10	FUEL	4,000
11	TELEPHONE	3,120
12	TRAINING AND WORKSHOPS	3,500
13	PER DIEM	4,540
14	LODGING	12,000
15	DUES AND SUBSCRIPTIONS	900
16	DONATIONS	2,500
17	MISCELLANEOUS EXPENSE	500
18	MEALS FOR STAFF	500
	TOTAL LEGISLATIVE	98,506

	COMMUNITY DEVELOPMENT	
19	ADMINISTRATIVE FEES	-
20	ECON. DEV.- DILAPIDATED BLDS	229,060
21	ECON. DEV.- EVENTS	-
22	BEAUTIFICATION	800
23	EQUIPMENT/CAPITAL IMPROV.	
	pavilion - ARP funds	13,000
	TOTAL COMMUNITY DEVELOP.	242,860

ADMINISTRATION

	EXPENDITURES	Budget FY2025
1	BONUSES	-
2	PAYROLL	40,100
3	PAYROLL - ARP	27,600
4	OVERTIME	-
5	PAYROLL TAX - FICA	3,068
6	PAYROLL TAX - FICA - ARP	2,111
7	RETIREMENT	7,442
8	RETIREMENT - ARP	5,123
9	WORKERS COMPENSATION	690
10	EMPLOYEE INSURANCE	-
11	SUPPLIES	5,800
12	INSURANCE	4,435
13	FUEL	2,200
14	LEGAL	35,000
15	AUDIT SERVICES	15,500
16	BOOKKEEPING SERVICES	9,408
17	OTHER PROFESSIONAL SERVICES	25,415
18	TRAINING AND WORKSHOPS	2,000
19	TELEPHONE	11,088
20	PER DIEM	800
21	LODGING	3,000
22	OFFICE SUPPLIES	3,500
23	POSTAGE	2,600
24	DUES AND SUBSCRIPTIONS	6,900
25	ADVERTISING	500
26	BANK CHARGES	50
27	BANK CHARGES - ARP FUNDS	72
28	EQUIPMENT/CAPITAL IMPROV.	
29	3 desktops and 1 laptop - ARP	5,900
30	REPAIRS AND MAINTENANCE	3,000
31	LEASE MAINTENANCE	4,000
32	CSX TRANSP. LAND LEASE	847
33	MISCELLANEOUS EXPENSE	1,000
34	LOSS ON DISPOSAL	
35	FINANCE CHARGES	
36	MEALS FOR STAFF	500
	TOTAL ADMINISTRATION	229,649

	EXPENDITURES	Budget FY2025
1	BONUSES	1,600
2	PAYROLL	361,450
3	OVERTIME	41,390
4	PAYROLL TAX - FICA	30,025
5	RETIREMENT	85,311
6	WORKERS COMPENSATION	22,521
7	EMPLOYEE INSURANCE	47,038
8	CONTRACT LABOR	675
9	UTILITIES	1,500
10	SUPPLIES	10,000
11	UNIFORMS	6,000
12	INSURANCE	37,504
13	FUEL	36,000
14	TRAINING AND WORKSHOPS	5,250
15	INMATE HOUSING	2,000
16	VICTIM ADVOCATE EXPENSE	2,400
17	PALMETTO 800 SUBSCRIBER FEE	4,800
18	TELEPHONE	11,928
19	PER DIEM - EMPLOYEES	5,775
20	LODGING	10,500
21	OFFICE SUPPLIES	1,000
22	POSTAGE	200
23	BANK CHARGES	72
24	DUES AND SUBSCRIPTIONS	6,740
25	ADVERTISING	2,000
26	PD EQUIPMENT	10,762
27	EQUIPMENT/CAPITAL IMPROV.	
	3 Vehicles w/h lights	
28	PD building renovation	1,566,750
29	REPAIRS AND MAINTENANCE	20,000
30	LEASE MAINTENANCE	2,000
31	MISCELLANEOUS EXPENSE	1,000
32	MEALS FOR STAFF	1,000
33	PD VEHICLES LOAN FORD MOTOR	42,798
34	PD TRUCK LEASE FORD MOTOR	11,601
	TOTAL POLICE	2,389,590

MUNICIPAL COURT

6

	EXPENDITURES	Budget FY2025
	MUNICIPAL COURT	
1	BONUSES	200
2	PAYROLL	52,419
3	OVERTIME	-
4	PAYROLL TAX - FICA	3,937
5	RETIREMENT	9,729
6	WORKERS COMPENSATION	152
7	EMPLOYEE INSURANCE	6,023
8	COURT EXPENSE	25,440
9	COURT FINES PAID TO OTHERS	600
10	INSURANCE	406
11	FUEL	1,000
12	SUPPLIES	500
13	TRAINING AND WORKSHOPS	1,000
14	LODGING	1,500
15	PER DIEM - EMPLOYEES	500
16	OFFICE SUPPLIES	400
17	POSTAGE	500
18	TELEPHONE	1,200
19	DUES AND SUBSCRIPTIONS	2,436
20	MISCELLANEOUS EXPENSE	
21	EQUIPMENT/CAPITAL IMPROV.	
	TOTAL MUNICIPAL COURT	107,942

	EXPENDITURES	Budget FY2025
	FIRE	
1	BONUSES	2,700
2	PAYROLL	6,000
3	PAYROLL TAX - FICA	666
4	RETIREMENT	1,114
5	BONUSES FOR VOLUNTEER FIREMEN	5,000
6	WORKERS COMPENSATION	2,372
7	SUPPLIES	1,000
8	DUES AND SUBSCRIPTIONS	1,800
9	UNIFORMS	2,800
10	INSURANCE	7,814
11	FUEL	1,000
12	TELEPHONE	4,980
13	TRAINING AND WORKSHOPS	15
14	EQUIPMENT/CAPITAL IMPROV.	
15	REPAIRS AND MAINTENANCE	5,000
16	LEASE MAINTENANCE	300
	TOTAL FIRE	42,561

STREETS

	EXPENDITURES	Budget FY2025
1	BONUSES	300
2	PAYROLL	29,636
3	OVERTIME	776
4	PAYROLL TAX - FICA	2,266
5	RETIREMENT	5,644
6	WORKERS COMPENSATION	1,953
7	EMPLOYEE INSURANCE	4,518
8	UTILITIES - STREET LIGHTS	65,760
9	UTILITIES - STREET SIGNS	1,584
10	SUPPLIES	800
11	INSURANCE	5,889
12	FUEL	8,000
13	REPAIRS AND MAINTENANCE	8,000
14	EQUIPMENT RENTAL	3,000
15	MISCELLANEOUS EXPENSE	
16	EQUIPMENT/CAPITAL IMPROV.	
17	62"Bob Cam Mower	
18	John Deere Mow Bush Hog 6 feet	
19	Used Truck	
	TOTAL STREETS	138,126

	EXPENDITURES	Budget FY2025
	FESTIVALS AND EVENTS	
1	PAYROLL	3,000
2	PAYROLL TAX - FICA	230
3	FALL FEST. - SUPPLIES, VENDORS	14,000
4	CHRISTMAS CELEBRATION	4,500
5	COMMUNITY FUN DAY	
6	OTHER COMMUNITY EVENTS	
	TOTAL FESTIVALS AND EVENTS	21,730

	BUILDING AND GROUNDS	
7	BONUSES	-
8	PAYROLL	-
9	OVERTIME	-
10	PAYROLL TAX - FICA	-
11	RETIREMENT	-
12	WORKERS COMPENSATION	-
13	UTILITIES	20,000
14	UTILITIES - LIBRARY	10,000
15	EQUIPMENT/CAPITAL IMPROV.	
16	PEST CONTROL	1,600
17	REPAIRS AND MAINTENANCE	16,500
	TOTAL BUILD. AND GROUNDS	48,100

		Budget FY2025
	REVENUES	
1	LOCAL HOSPITALITY TAX	38,400
2	FUND BALANCE	-
	TOTAL REVENUES	38,400

	EXPENDITURES	
3	BONUSES	100
4	PAYROLL	9,879
5	OVERTIME	259
6	PAYROLL TAX - FICA	755
7	RETIREMENT	1,881
8	WORKERS COMPENSATION	651
9	EMPLOYEE INSURANCE	1,506
10	INSURANCE	2,887
11	BEAUTIFICATION	7,000
12	DECORATIONS	4,000
13	REPAIRS AND MAINTENANCE:	
	TOTAL H-TAX	28,918

OPERATION AND MAINTENANCE REVENUE

	REVENUES	Budget FY2025
1	GRANTS	
2	ARP FUNDS USED	192,222
3	NON-OPERATING GRANTS	6,037,715
4	WATER SALES	649,720
5	SEWER SALES	776,020
6	IMPACT FEES	-
7	TAP FEES	450
8	RECONNECT FEES	2,400
9	ACCOUNT ESTABLISHMENT FEES	250
10	PENALTIES	28,515
11	RETURNED CHECK FEES	140
12	INTEREST INCOME - BANK ACCTS	5,000
13	LAND RENTAL INCOME:	
14	AMERICAN TOWER LEASE	7,986
15	HUNTING LEASE	12,150
16	PLANTING LEASE	2,250
17	FEMA CDL	
	TOTAL REVENUES	7,714,818

WATER AND WASTEWATER

	EXPENDITURES	Budget FY2025
1	BONUSES	1,600
2	PAYROLL	368,245
3	OVERTIME	5,682
4	PAYROLL TAX - FICA	27,540
5	RETIREMENT	69,401
6	WORKERS COMPENSATION	10,240
7	EMPLOYEE INSURANCE	68,654
8	CONTRACT LABOR	-
9	UTILITIES	100,000
10	SUPPLIES	13,000
11	UNIFORMS	12,500
12	CHEMICALS	36,000
13	LAB. ANALYSIS	23,400
14	INSURANCE	31,480
15	FUEL	18,000
16	ADMINISTRATIVE FEES	50,357
17	LEGAL	35,000
18	AUDIT SERVICES	12,900
19	BOOKKEEPING SERVICES	9,408
20	CONSULTING - WWTP	70,500
21	OTHER PROFESSIONAL SERVICES	11,700
22	TRAINING AND WORKSHOPS	500
23	TELEPHONE	10,092
24	PER DIEM - EMPLOYEES	250
25	LODGING	2,000
26	OFFICE SUPPLIES	2,400
27	POSTAGE	4,500
28	FRANCHISE FEE	72,875
29	DHEC PERMITS	13,910
30	DUES AND SUBSCRIPTIONS	1,800
31	ADVERTISING	1,200
32	BANK CHARGES	10
33	EQUIPMENT/CAPITAL IMPROV.	
34	2 generators	
35	bypass pump	

WATER AND WASTEWATER

	EXPENDITURES	Budget FY2025
36	WATER SYSTEM IMPROVEMENTS	5,607,358
37	TOWN'S MATCH WATER SYSTEM	34,675
38	REPAIRS AND MAINTENANCE	200,000
39	LEASE MAINTENANCE	4,000
40	ENGINEERING	380,000
41	ENGINEERING ARP FUNDS	78,500
42	MISCELLANEOUS EXPENSE	352
43	INTEREST ON REVENUE BOND	49,789
44	PRINCIPAL ON REVENUE BOND	275,000
45	FEMA CDL PRINCIPAL	
	TOTAL WATER AND WASTEWATER	7,714,818

REFUSE FUND

		Budget FY2025
	REVENUES	
1	REFUSE COLLECTION	118,800
2	INTEREST ON BANK ACCOUNTS	30
3	FUND BALANCE	3,047
	TOTAL REVENUES	121,877

	EXPENDITURES	
4	PAYROLL	13,640
5	PAYROLL TAX - FICA	1,043
6	RETIREMENT	2,532
7	REFUSE DISPOSAL	91,170
8	YARD WASTE DISPOSAL	4,200
9	AUDIT SERVICES	1,600
10	BOOKKEEPING SERVICES	4,692
11	REPAIRS & MAINTENANCE	3,000
	TOTAL EXPENDITURES	121,877

TOWN OF ESTILL
 OPERATING AND CAPITAL BUDGET FY2024-2025
 Items funded with ARP Funds

General Fund

Legislative

2,500 Council discretionary funds - \$500 each member

 2,500

Administration

72 ARP Bank Account Monthly Fees
 34,834 Town Administrator payroll
 5,900 3 desktops and 1 laptop

 40,806

Municipal Court

215 Christmas Bonus + taxes

 215

Fire

215 Christmas Bonus + taxes

 215

Police

1,722 Christmas Bonus + taxes

 1,722

Streets

431 Christmas Bonus + taxes

 431

Festivals and Events

10,000 Fall Festival
 2,000 Christmas Celebration

 12,000

Economic Development

13,000 Pavilion
 800 Paint existing park equipment

 13,800

71,689 Total General Fund

TOWN OF ESTILL
OPERATING AND CAPITAL BUDGET FY2024-2025
Items funded with ARP Funds

O&M Fund

- 78,500 Engineering fees for EDA grant project
- 1,722 Christmas Bonus + taxes
- 112,000 Operating Expenses

192,222 Total O&M Fund

502,031 Projected ARP Funds Available to Spend

261,411 Total Budgeted ARP Funds

150,000 needed for grants match

90,620 Projected ARP Funds Balance at 6/30/2025

TOWN OF ESTILL
 OPERATING AND CAPITAL BUDGET FY2024-2025

	Annual Pay	Taxable Per-Diem	Total Pay + Per Diem	Total Wages	Taxes	Retirement
Council						
WILEY, KIM	9,000.00	224.99	9,224.99	9,224.99	705.71	1,670.40
SOLOMON, TAMMY	8,000.00	224.99	8,224.99	8,224.99	629.21	1,484.80
BOLDEN, DWANDA	7,000.00	224.99	7,224.99	7,224.99	552.71	1,299.20
AL GREEN	7,000.00	224.99	7,224.99	7,224.99	552.71	1,299.20
HADWIN JR., JOE	7,000.00	224.99	7,224.99	7,224.99	552.71	1,299.20
Total Council	38,000.00	1,124.95	39,124.95	39,124.95	2,993.05	7,052.80

TOWN OF ESTILL
 OPERATING AND CAPITAL BUDGET FY2024-2025

	Current Hourly/Salary Rate	Proposed Hourly/Salary Rate	Percent Increase	Annual Pay	Bonus	Projected Overtime Pay	Total Wages	Taxes	Retirement
Administration									
COOKS, TIFFANY	3,807.69	3,807.69	0%	45,449.99			45,449.99	3,476.92	8,435.52
O'BANNER, EDNA	2,900.00	3,000.00	4%	22,250.00			22,250.00	1,702.13	4,129.60
includes \$500 Clerk to Council				-		-	-	-	-
Total Administration				67,699.99	-	-	67,699.99	5,179.05	12,565.12
Police									
						6 OVT hr/week			
SUSAN POWELL	14.71	15.96	8%	33,196.80	200.00	-	33,396.80	2,554.86	6,161.33
CHAUNCEY SOLOMON	2,448.00	2,448.00	0%	63,648.00	200.00	-	63,848.00	4,713.10	13,518.84
Vacant - Major	2,193.00	2,193.00	0%	57,018.00	200.00	-	57,218.00	4,377.18	12,110.62
KEVIN HEANY	22.44	22.44	0%	50,175.84	200.00	10,501.92	60,877.76	4,528.84	12,887.96
DOROTHY H. WASHINGTON	22.44	22.44	0%	12,835.68	200.00		13,035.68	997.23	2,726.30
JAMES MITCHELL	22.00	22.00	0%	49,192.00	200.00	10,296.00	59,688.00	4,208.49	12,635.25
TONI EVANS	22.00	22.00	0%	49,192.00	200.00	10,296.00	59,688.00	4,437.82	12,635.25
QUINTINA ORR	22.00	22.00	0%	49,192.00	200.00	10,296.00	59,688.00	4,437.82	12,635.25
				-	-	-	-	-	-
Total Police				364,450.32	1,600.00	41,389.92	407,440.24	30,255.34	85,310.80
Municipal Court									
ALLEN, BRITNEY	17.99	17.99	0%	37,419.20	200.00		37,619.20	2,789.52	6,945.00
LORETTA, BECKETT	1,250.00	1,250.00		15,000.00			15,000.00	1,147.50	2,784.00
Total Municipal Court				52,419.20	200.00	-	52,619.20	3,937.02	9,729.00
Fire									
						regular + volunteer ff bonus			
TOONE, ARTEY	500.00	500.00	0%	6,000.00	2,300.00		8,300.00	634.95	1,113.60
HADWIN JR., JOE - volunteer ff bonus only					400.00		400.00	30.60	-
				-			-	-	-
Total Fire				6,000.00	2,700.00	-	8,700.00	665.55	1,113.60

TOWN OF ESTILL
OPERATING AND CAPITAL BUDGET FY2024-2025

	Current Hourly/Salary Rate	Proposed Hourly/Salary Rate	Percent Increase	Annual Pay	Bonus	Projected Overtime Pay	Total Wages	Taxes	Retirement
Water & Wastewater									
COOKS, TIFFANY	3,807.69	3,807.69	0%	46,409.96			46,409.96	3,403.81	8,613.69
O'BANNER, EDNA	2,400.00	2,500.00	4%	42,250.00			42,250.00	3,097.13	7,841.60
BECKETT, LORETTA B	16.69	16.69	0%	34,715.20	200.00	-	34,915.20	2,445.08	6,443.14
QUADERIA PRIESTER	16.07	16.07	0%	33,425.60	200.00	-	33,625.60	2,443.83	6,203.79
HOLMES, BRIAN R	12.24	12.24	0%	25,459.20	200.00	954.72	26,613.92	1,956.82	4,902.42
HAMILTON, MCDONALD	1,522.86	1,522.86	0%	39,594.36	200.00	-	39,794.36	3,044.27	7,348.71
ROBERTS, LEROY	16.80	16.80	0%	34,944.00	200.00	655.20	35,799.20	2,627.27	6,607.21
CAPERS, EUGENE	19.03	19.03	0%	39,582.40	200.00	2,968.68	42,751.08	3,159.09	7,897.48
SIMMONS, ANDREW	15.30	15.30	0%	31,824.00	200.00	596.70	32,620.70	2,356.95	6,017.28
FLOWERES, STEVEN	13.00	13.00	0%	27,040.00	200.00	507.00	27,747.00	2,011.28	5,112.72
ON CALL	100.00	250.00	150%	13,000.00		-	13,000.00	994.50	2,412.80
Total Water & Wastewater				368,244.72	1,600.00	5,682.30	375,527.02	27,540.03	69,400.84
Streets									
LING, SHAMOND	13.26	13.26	0%	27,580.80	200.00	1,034.28	28,815.08	2,092.99	5,310.96
WESLEY, WILLIE, SR.	15.30	15.30	0%	11,934.00	200.00	-	12,134.00	928.25	2,214.95
Total Streets				39,514.80	400.00	1,034.28	40,949.08	3,021.24	7,525.91
Refuse									
COOKS, TIFFANY	3,807.69	3,807.69	0%	7,139.99			7,139.99	546.21	1,325.18
O'BANNER, EDNA	2,400.00	2,500.00	4%	6,500.00			6,500.00	497.25	1,206.40
Total Refuse				13,639.99	-	-	13,639.99	1,043.46	2,531.58
Grant Total				911,969.02	6,500.00	48,106.60	966,675.62	71,641.69	188,176.85