



BUDGET

Fiscal Year

2021-2022



Preserving the Vibrant Past
Striving for a Thriving Future

Elected Officials

Kim Wiley	Mayor
Tammy Solomon	Mayor Pro-Tem
Al Green	Councilmember
Dwanda Bolden	Councilmember
Joe N. Hadwin Jr.	Councilmember

Staff

Caryn Miller MPA	Town Administrator
Edna O'Banner	Clerk/Treasurer
A. D. Williams	Police Chief
McDonald Hamilton	Public Works Superintendent
Lanier Toone	Fire Chief

FY 2021-2022 Budget Message

June 2, 2021

Mayor Wiley and Town Council:

Staff is presenting you with a balanced budget for the upcoming Fiscal Year 2021-2022. As discussed during our Goal Setting/ Budget Work Session this year, we have revenue shortfalls that need to be addressed. In addition, the Town needs to move the Streets Department and Recreation expenses to the General Fund in order to comply with GASB. Staff presented this budget during the Budget Work Session.

This budget meets the following goals:

- Meeting GASB requirements
- Begin to provide funding each year towards the reserves in General and O&M Funds
- Reduce the amount that we have to draw from the CDL next year.

General Fund

The Town did not raise property taxes for 2019 and 2020 but at this time the Town cannot fund the General Fund without taking the millage bank amount of 8.7 mills and raising the taxes in that amount. Total millage is 0.167.

A 5% Franchise Fee from O&M to the General Fund is included in the revenues expected.

This budget has some additional personnel cuts in order to balance the budget. The Recreation and Safety position has been reduced to part time 25 hours a week and was moved out of O&M to meet GASB requirements. In addition, the Victims Advocate position has been unfunded and will be moved to the Sherriff.

We have moved 60% of Streets to General Fund to meet GASB requirements as well as 15% of Miller and O'Banner salaries out of the O&M Fund.

We are freezing the open position in Streets for the year. There are no raises or cost of living adjustments in this budget.

Finally, there are \$12,000 that will be directly allocated to restricted reserves. There is no contingency in this budget.

O&M Fund

Reduced revenues due to the prison damage will project \$387,028 that will come from the Community Disaster Loan in order to balance the budget. Staff has also placed additional cost cutting measures as well as the franchise fee to the budget. This budget does not have any contingency in it.

We have moved 60% of Streets to General Fund to meet GASB requirements as well as 15% of Miller and O'Banner salaries. In addition, the Recreation and Safety was moved to the General Fund.

There are no raises or cost of living increases for all personnel. This budget has no contingency

Refuse Fund

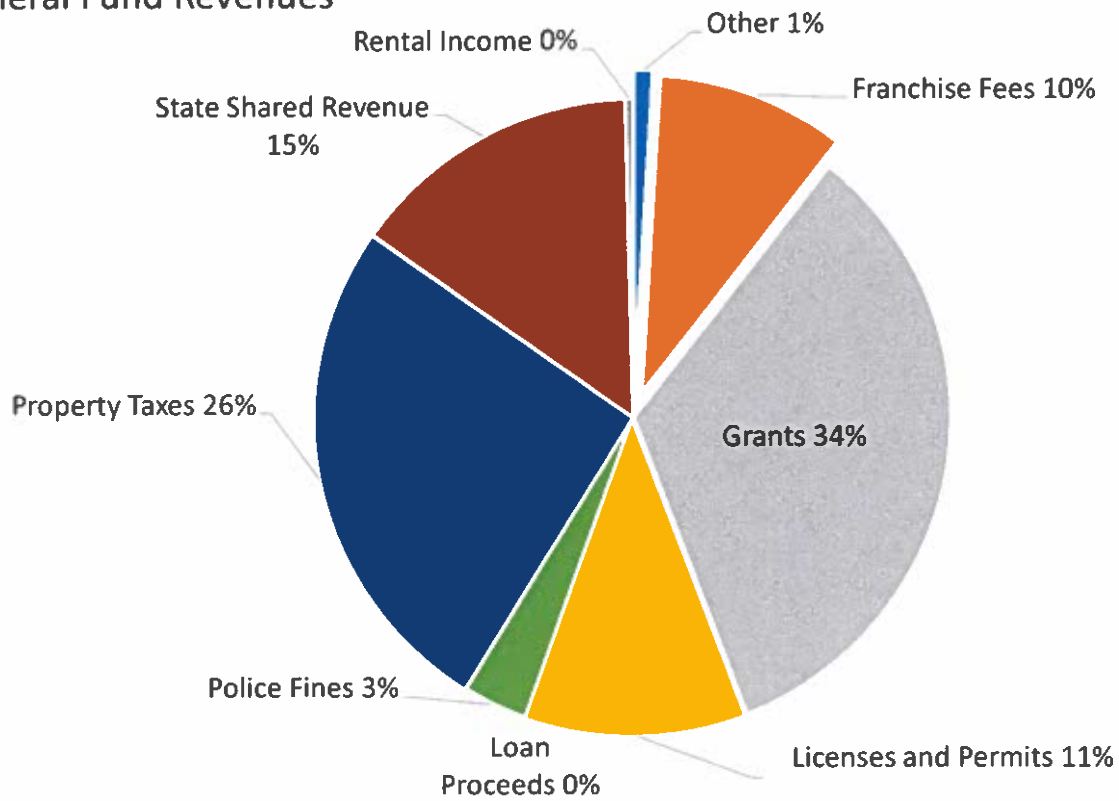
Staff has moved 10% of Miller and O'Banner salaries to this Fund thus complying with GASB requirements. There is no contingency in the budget for the Fund. This Fund continues to be self sustaining.

Respectfully,

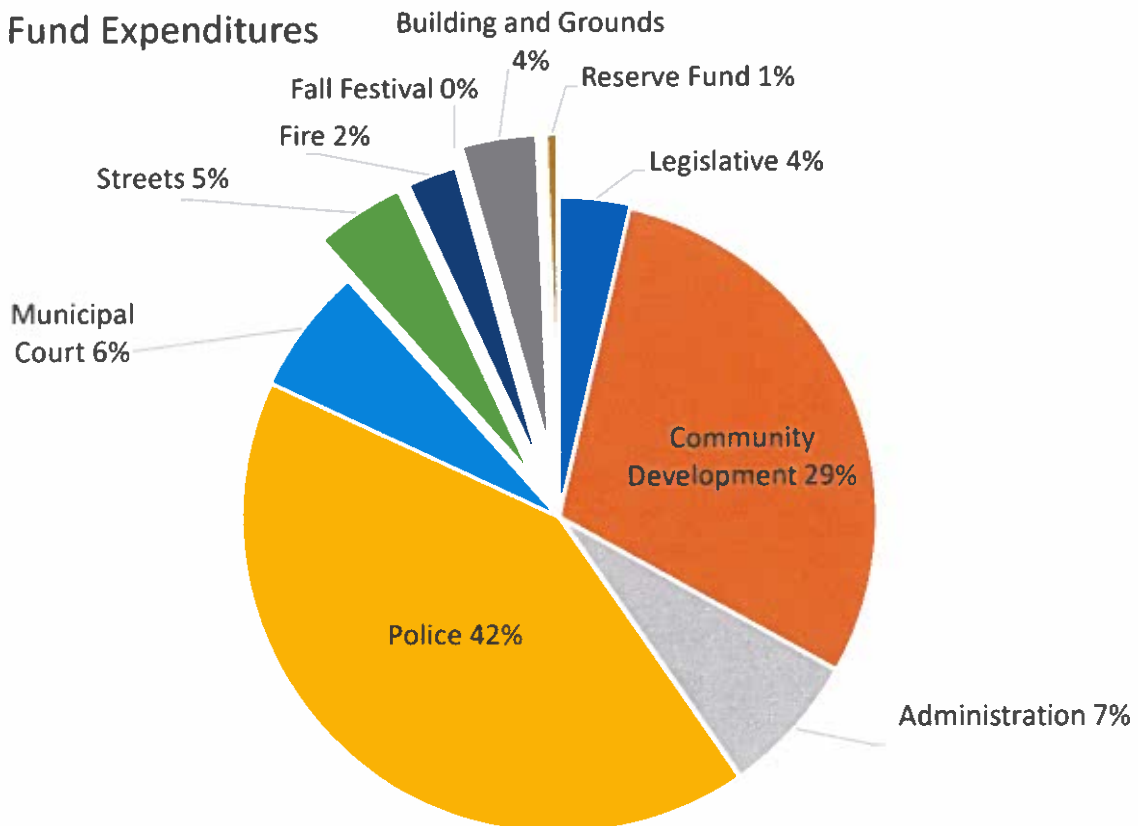
A handwritten signature in blue ink that reads "Caryn Miller". The signature is fluid and cursive, with the first name "Caryn" written in a more compact, looped style and "Miller" written in a more open, flowing style.

Caryn Miller, MPA
Town Administrator

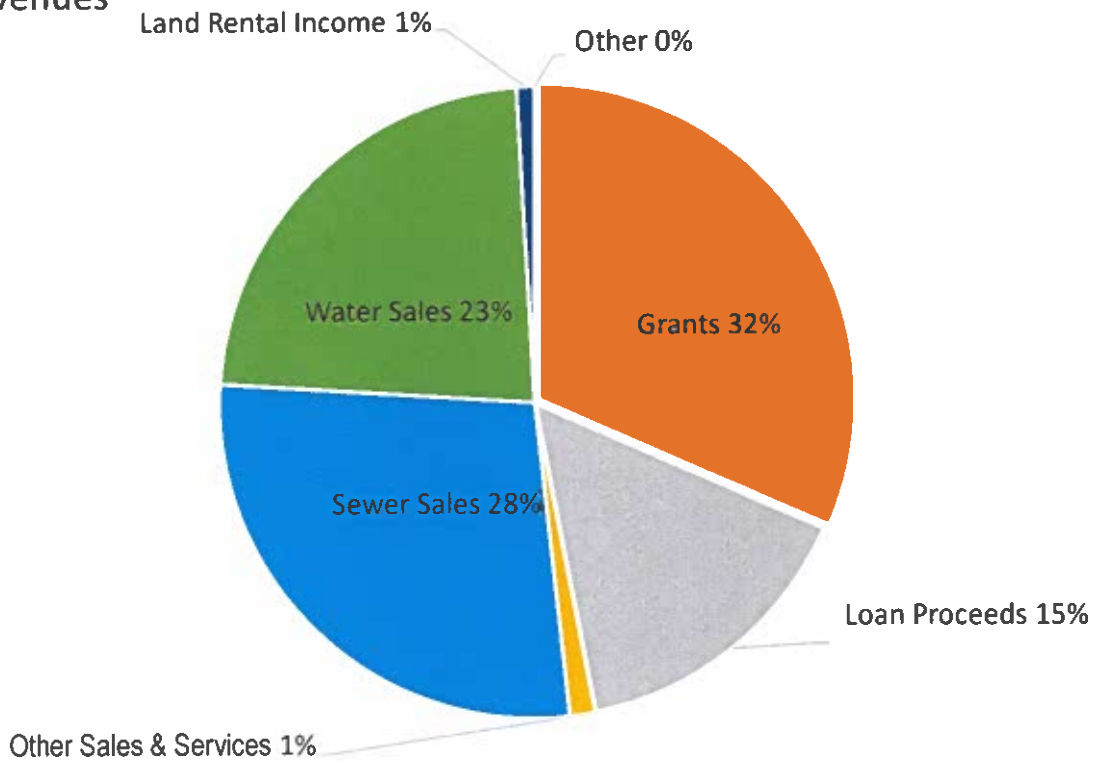
General Fund Revenues



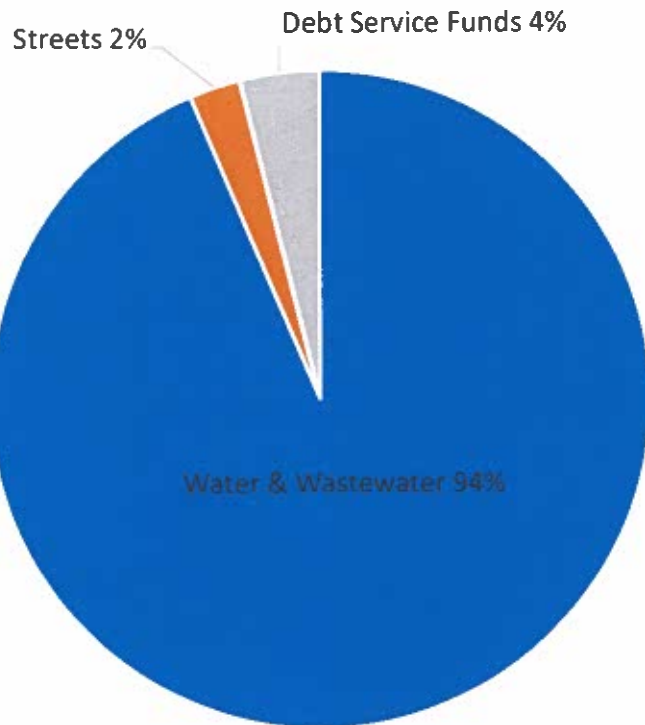
General Fund Expenditures



O&M Revenues



O&M Expenditures



TOWN OF ESTILL
OPERATING AND CAPITAL BUDGET FY2021-2022

**Proposed
Budget FY2022**

General Fund Totals

General Fund Revenues	\$ 1,968,223
Legislative	\$ 70,350
Community Development	\$ 580,895
Administrative	\$ 142,941
Police	\$ 819,083
Municipal Court	\$ 128,158
Fire	\$ 49,820
Streets	\$ 90,572
Fall Festival	\$ -
Building and Grounds	\$ 74,404
Reserve Funds	\$ 12,000
Contingency	\$ -
Total General Fund Expenditures	\$ 1,968,223
\$ -	

Local H+A Tax Fund Totals

Local H+A Tax Revenues	\$ 21,000
Local H+A Tax Expenditures	\$ 21,000
\$ -	

Operations & Maintenance Fund Totals

O&M Fund Revenues	\$ 2,398,910
Water & Wastewater	\$ 2,244,928
Streets	\$ 60,382
Debt Service Reserve Funds	\$ 93,600
Contingency	\$ -
Total O&M Fund Expenditures	\$ 2,398,910
\$ -	

Refuse Fund Totals

Refuse Fund Revenues	\$ 115,950
Expenses	\$ 115,950
Reserve Funds	\$ -
Contingency	\$ -
Total Refuse Fund Expenditures	\$ 115,950
\$ -	

\$ 4,504,083
\$ 4,504,083

GENERAL FUND REVENUE

	REVENUES	Budget FY2022
1	OPERATING GRANTS	
2	NON-OPERATING GRANTS	662,690
3	PROPERTY TAXES	467,136
4	VEHICLE TAXES	43,467
5	BUSINESS LICENSE	46,660
6	MASC	176,000
7	COURT FINES	62,000
8	CITY ORDINANCE FINES	
9	VICTIM ADVOCATE FINES	3,300
10	AID TO SUBDIVISIONS	52,076
11	LOST - PROPERTY FUND	136,100
12	LOST - MUNICIPAL REVENUE	72,700
13	MERCHANTS INVENTORY TAX	14,920
14	ACCOMMODATIONS TAX	16,000
15	INTEREST	175
16	ELECTION FILING FEE	
17	FRANCHISE FEES	188,799
18	MISCELLANEOUS INCOME	4,000
19	TRAFFIC SCHOOL FEES	
20	TOWING FEES	3,900
21	DEVELOPMENT SERVICE FEE	3,300
22	DONATIONS INCOME	2,000
23	FAX & COPY MACHINE USE INCOME	
24	BUILDING RENTAL INCOME	8,000
25	SHORT-TERM VENDORS	
26	ADMISSION FEES	
27	PROCEEDS FROM SALE OF ASSETS	
28	OTHER FINANCING SOURCES	
29	FUND BALANCE PD REVENUE	5,000
	TOTAL REVENUE	1,968,223

LEGISLATIVE, COMMUNITY DEVELOPMENT

	EXPENDITURES	Budget FY2022
	LEGISLATIVE	
1	BONUSES	271
2	PAYROLL	31,402
3	PAYROLL TAX - FICA	2,423
4	RETIREMENT	4,699
5	WORKERS COMPENSATION	1,326
6	INSURANCE	6,270
7	FUEL	2,000
8	TRAINING AND WORKSHOPS	6,000
9	PER DIEM	2,559
10	LODGING	12,000
11	DONATIONS	600
12	MISCELLANEOUS EXPENSE	-
13	MEALS FOR STAFF	800
14		
	TOTAL LEGISLATIVE	70,350

	COMMUNITY DEVELOPMENT	
15	ADMINISTRATIVE FEES	18,000
16	ECON. DEV.- DILAPIDATED BLDS	561,895
17	BEAUTIFICATION	1,000
20		
	TOTAL COMMUNITY DEVELOP.	580,895

ADMINISTRATION

	EXPENDITURES	Budget FY2022
1	BONUSES	
2	PAYROLL	18,300
3	PAYROLL TAX - FICA	1,400
4	RETIREMENT	2,847
5	CONTRACT LABOR	1,000
6	SUPPLIES	3,000
7	INSURANCE	5,758
8	FUEL	1,000
9	LEGAL	26,000
10	AUDIT SERVICES	14,000
11	BOOKKEEPING SERVICES	9,216
12	OTHER PROFESSIONAL SERVICES	9,000
13	TRAINING AND WORKSHOPS	2,400
14	TELEPHONE	10,800
15	PER DIEM	1,000
16	LODGING	4,000
17	OFFICE SUPPLIES	2,400
18	POSTAGE	2,600
19	DUES AND SUBSCRIPTIONS	6,796
20	ADVERTISING	2,000
21	BANK CHARGES	275
22	FINANCE CHARGES	
23	PENALTIES	
24	EQUIPMENT/CAPITAL IMPROV.	
25	DOG POUND	5,000
26	REPAIRS AND MAINTENANCE	8,760
27	LEASE MAINTENANCE	3,720
28	CSX TRANSP. LAND LEASE	780
29	MISCELLANEOUS EXPENSE	889
30	MEALS FOR STAFF	-
31	TAXES	
32		
	TOTAL ADMINISTRATION	142,941

POLICE

	EXPENDITURES	Budget FY2022
1	BONUSES	487
2	PAYROLL	298,258
3	OVERTIME	35,627
4	PAYROLL TAX - FICA	24,591
5	RETIREMENT	60,901
6	PAYROLL TAX - SUTA	
7	WORKERS COMPENSATION	40,005
8	EMPLOYEE INSURANCE	42,392
9	CONTRACT LABOR	8,880
10	UTILITIES	2,300
11	SUPPLIES	4,000
12	UNIFORMS	2,500
13	INSURANCE	35,099
14	FUEL	25,000
15	TRAINING AND WORKSHOPS	4,500
16	INMATE HOUSING	2,000
17	VICTIM ADVOCATE EXPENSE	3,300
18	DISPATCHING	32,910
19	TELEPHONE	25,200
20	PER DIEM - EMPLOYEES	2,000
21	LODGING	2,000
22	OFFICE SUPPLIES	1,000
23	POSTAGE	200
24	BANK CHARGES	120
25	DUES AND SUBSCRIPTIONS	7,054
26	PD EQUIPMENT	4,200
27	EQUIPMENT/CAPITAL IMPROV.	
28	PD building renovation	100,000
29	REPAIRS AND MAINTENANCE	30,000
30	LEASE MAINTENANCE	2,000
31	DONATIONS	
32	MISCELLANEOUS EXPENSE	-
33	- MISC. EXP. PD REVENUE ACC	5,000
34	MEALS FOR STAFF	275
35	MOTOROLA RADIOS LEASE	6,526
36	PD VEHICLES LOAN	10,758
37		
	TOTAL POLICE	819,083

MUNICIPAL COURT, FIRE

	EXPENDITURES	Budget FY2022
	MUNICIPAL COURT	
1	BONUSES	108
2	PAYROLL	61,961
3	OVERTIME	346
4	PAYROLL TAX - FICA	4,698
5	RETIREMENT	9,695
6	WORKERS COMPENSATION	302
7	EMPLOYEE INSURANCE	5,266
8	OTHER PROF. SERVICES - SECOND JUD	2,400
9	COURT EXPENSE	34,100
10	INSURANCE	406
11	FUEL	500
12	SUPPLIES	300
13	TRAINING AND WORKSHOPS	2,000
14	LODGING	1,200
15	PER DIEM - EMPLOYEES	700
16	OFFICE SUPPLIES	500
17	POSTAGE	500
18	TELEPHONE	600
19	BANK CHARGES	40
20	DUES AND SUBSCRIPTIONS	2,436
21	MISCELLANEOUS EXPENSE	100
22		
	TOTAL MUNICIPAL COURT	128,158

	FIRE	
23	BONUSES	4,554
24	PAYROLL	2,835
25	PAYROLL TAX - FICA	565
26	RETIREMENT	441
27	BONUSES FOR VOLUNTEER FIREMEN	13,000
28	WORKERS COMPENSATION	2,968
29	SUPPLIES	1,000
30	UNIFORMS	5,700
31	INSURANCE	6,777
32	FUEL	600
33	POSTAGE	
34	TELEPHONE	4,380
35	TRAINING AND WORKSHOPS	100
36	EQUIPMENT/CAPITAL IMPROV.	
37	REPAIRS AND MAINTENANCE	6,000
38	LEASE MAINTENANCE	800
39	MISCELLANEOUS EXPENSE	100
40		
	TOTAL FIRE	49,820

FALL FESTIVAL, BUILDING AND GROUNDS

	EXPENDITURES	Budget FY2022
	FALL FESTIVAL	
1	PAYROLL	
2	PAYROLL TAX - FICA	
3	FALL FEST. - SUPPLIES, VENDORS	
4		
	TOTAL FALL FESTIVAL	-

	BUILDING AND GROUNDS	
5	BONUSES	54
6	PAYROLL	15,587
7	OVERTIME	156
8	PAYROLL TAX - FICA	1,208
9	RETIREMENT	2,450
10	WORKERS COMPENSATION	249
11	UTILITIES	18,500
12	UTILITIES - LIBRARY	8,000
13	SUPPLIES	200
14	EQUIPMENT/CAPITAL IMPROV.	
15	PEST CONTROL	2,500
16	REPAIRS AND MAINTENANCE	25,500
17	BEAUTIFICATION	
18		
	TOTAL BUILD. AND GROUNDS	74,404

LOCAL H+A TAX FUND

		Budget FY2022
REVENUES		
1	LOCAL HOSPITALITY TAX	21,000
2	LOCAL ACCOMODATIONS TAX	
3		
TOTAL REVENUES		21,000

	EXPENDITURES	
4	MATERIALS AND SUPPLIES	2,000
5	BEAUTIFICATION	1,500
6	REPAIRS AND MAINTENANCE:	
7	- Bull Durham Bdg repairs	17,500
TOTAL EXPENDITURES		21,000

OPERATION AND MAINTENANCE REVENUE

	REVENUES	Budget FY2022
1	GRANTS	
2	NON-OPERATING GRANTS	750,000
3	WATER SALES	549,088
4	SEWER SALES	659,728
5	IMPACT FEES	600
6	RECONNECT FEES	6,000
7	ACCOUNT ESTABLISHMENT FEES	180
8	PENALTIES	24,176
9	RETURNED CHECK FEES	210
10	INTEREST INCOME - BANK ACCTS	80
11	INTEREST INCOME - OTHER INVEST.	10
12	MISC. INCOME	
13	LAND RENTAL INCOME:	
14	VERIZON LEASE	7,260
15	HUNTING LEASE	12,150
16	SPAYFIELD LEASE	2,400
17	PROCEEDS FROM SALE OF ASSETS	
18	FEMA CDL	387,028
19	SRF LOAN	
	TOTAL REVENUES	2,398,910

WATER AND WASTEWATER

	EXPENDITURES	Budget FY2022
1	BONUSES	596
2	PAYROLL	401,352
3	OVERTIME	3,894
4	PAYROLL TAX - FICA	30,157
5	RETIREMENT	63,056
6	WORKERS COMPENSATION	20,238
7	EMPLOYEE INSURANCE	50,568
8	CONTRACT LABOR	2,000
9	UTILITIES	96,000
10	SUPPLIES	15,000
11	UNIFORMS	11,800
12	CHEMICALS	16,000
13	LAB. ANALYSIS	18,900
14	INSURANCE	28,684
15	FUEL	13,000
16	ADMINISTRATIVE FEES	47,142
17	LEGAL	26,000
18	AUDIT SERVICES	12,000
19	BOOKKEEPING SERVICES	9,216
20	CONSULTING - WWTP	
21	OTHER PROFESSIONAL SERVICES	15,000
22	TRAINING AND WORKSHOPS	3,500
23	TELEPHONE	11,000
24	PER DIEM - EMPLOYEES	500
25	LODGING	4,000
26	OFFICE SUPPLIES	2,400
27	POSTAGE	3,180
28	FRANCHISE FEE	61,999
29	DHEC PERMITS	14,410
30	DUES AND SUBSCRIPTIONS	1,962
31	ADVERTISING	2,000
32	BANK CHARGES	500
33	FINANCE CHARGES	
34	EQUIPMENT/CAPITAL IMPROV.	
35	WATER SYSTEM IMROVEMENTS	625,683
36	TOWN'S MATCH WATER SYSTEM	37,500
37	SAFETY	2,000
38	REPAIRS AND MAINTENANCE	180,000
39	LEASE MAINTENANCE	3,720
40	EQUIPMENT RENTAL	500

WATER AND WASTEWATER

	EXPENDITURES	Budget FY2022
41	ENGINEERING	77,175
42	ENGINEERING W&S STUDY	
43	MISCELLANEOUS EXPENSE	2,500
44	MEALS FOR STAFF	
45	DRUG TEST	1,000
46	INTEREST ON REVENUE BOND	70,189
47	INTEREST ON JCB BACKHOE	30
48	PRINCIPAL ON REVENUE BOND	255,000
49	PRINCIPAL ON JCB BACKHOE	3,577
50		
	TOTAL WATER AND WASTEWATER	2,244,928

STREETS 60% General Fund/ 40% OM Fund

	EXPENDITURES	Budget FY2022
1	BONUSES	54
2	PAYROLL	23,920
3	OVERTIME	359
4	PAYROLL FALL FESTIVAL	500
5	PAYROLL TAX - FICA	1,763
6	RETIREMENT	3,778
7	WORKERS COMPENSATION	5,266
8	EMPLOYEE INSURANCE	5,266
9	UTILITIES - STREET LIGHTS	63,600
10	UTILITIES - STREET SIGNS	1,380
11	SUPPLIES	2,500
12	CHEMICALS	1,000
13	INSURANCE	6,568
14	FUEL	9,000
15	EQUIPMENT/CAPITAL IMPROV.	
16	REPAIRS AND MAINTENANCE	21,000
17	DECORATIONS	2,000
18	EQUIPMENT RENTAL	2,000
19	MISCELLANEOUS EXPENSE	1,000
20	LAWNMOWERS LOAN	
21		
	TOTAL STREETS	150,954

		Budget FY2022
	REVENUES	
1	REFUSE COLLECTION	115,920
2	INTEREST ON BANK ACCOUNTS	30
3		
	TOTAL REVENUES	115,950

	EXPENDITURES	
4	PAYROLL	12,200
5	PAYROLL TAX - FICA	933
6	RETIREMENT	1,898
7	REFUSE DISPOSAL	83,589
8	YARD WASTE DISPOSAL	3,600
9	MATERIALS AND SUPPLIES	
10	INSURANCE	679
11	FUEL	500
12	AUDIT SERVICES	3,000
13	BOOKKEEPING SERVICES	4,608
14	BANK CHARGES	105
15	REPAIRS & MAINTENANCE	4,500
16	MISCELLANEOUS EXPENSE	338
17	DEPRECIATION	
18		
	TOTAL EXPENDITURES	115,950