



TOWN OF WEST PELZER
30 Main Street
West Pelzer, South Carolina 29669

ANNUAL BUDGET
FISCAL YEAR 2025-2026
Ordinance 2025-0513

Prepared by:

James R. Riddle, Sr.
Mayor

Paula H. Payton, MMC
Town Clerk | Administrator

Budget Highlights

- Historical high in reserve balance & operating capital
- Competitive salaries for full-time, qualified police officers, as well as other staff
- Capital Projects
- Requests for grant funding for beautification and park improvements
- Improved events and festivals
- Policy Refinement
 - Safety & Security
 - Employee Reviews
- No fee or tax increase

Budget Process

In accordance with the General Statutes of the State of South Carolina, the Town Council is required to adopt an annual balanced budget prior to July 1st. The Town uses the adopted budget as a management control device during the year. A balanced budget is achieved when the Town is able to equate the revenues with expenditure over the business cycles.

The budget process begins in early spring with a special, comprehensive work session with Council to review the current budget, departmental requests and projected budget. Department heads are instructed to prepare budget requests for their respective departments.

The Mayor prepares a proposed budget for submission to Town Council. This proposed budget is submitted to Council formally at a regularly scheduled Council Meeting and will be formally reviewed at a public hearing to be held at a regularly scheduled Council Meeting. The public has an opportunity to comment on the budget at a designated public hearing. A public hearing and two readings of a budget ordinance are required for formal adoption of the budget. Amendments to the budget are allowable under South Carolina law and are made throughout the year as necessary. These amendments are approved by Town Council by ordinance.

Budget Preparation Calendar for Fiscal Year 2025-2026

March	Department Requests Due to Mayor
May	First Reading of Budget
May	Budget Workshop for Council
June	Public Hearing/Second Reading of Budget
July	FY2024-2025 Budget Year Begins

Account Name	Type	PY Budget	PY Actual	Prior Phase	Current Amount
01-4020-000: Business License	Revenue	\$110,000.00	\$45,910.01	\$ -	\$110,000.00
01-4250-000: Hospitality Tax Deposit	Revenue	\$50,000.00	\$42,812.14	\$ -	\$50,000.00
01-2021-100: Capital Project Deposit	Revenue	\$0.00	\$216,388.82	\$ -	\$10,000.00
01-4000-000: Property Taxes	Revenue	\$261,000.00	\$293,453.91	\$ -	\$290,000.00
01-4010-000: Auto Taxes	Revenue	\$25,000.00	\$34,575.93	\$ -	\$29,000.00
01-4050-000: MCF-GF DEPOSIT	Revenue	\$20,000.00	\$25,439.01	\$ -	\$20,000.00
01-4050-100: MCF Deposit	Revenue	\$40,000.00	\$7,244.48	\$ -	\$40,000.00
01-4080-000: Franchise Fees	Revenue	\$73,000.00	\$80,388.52	\$ -	\$73,000.00
01-4091-000: Accomodation Tax	Revenue	\$100.00	\$293.93	\$ -	\$250.00
01-4092-000: Inventory Tax	Revenue	\$1,000.00	\$2,188.02	\$ -	\$1,800.00
01-4093-000: Homestead Exemption	Revenue	\$15,128.36	\$18,994.76	\$ -	\$18,900.00
01-4094-000: Local Government Fund	Revenue	\$22,000.00	\$24,842.78	\$ -	\$22,000.00
01-4100-000: Water System Transfer	Revenue	\$15,000.00	\$24,773.65	\$ -	\$0.00
01-4130-000: Sanitation Collections	Revenue	\$62,000.00	\$45,952.58	\$ -	\$56,000.00
01-4210-000: Hospitality Salary Reimbursement	Revenue	\$14,200.00	\$0.00	\$ -	\$10,000.00

Account Name	Type	PY Budget	PY Actual	Prior Phase	Current Amount
01-6010-000: 2021 GO PROJ DEPOSIT	Revenue	\$17,562.96	\$13,904.01	\$ -	\$17,562.96
01-8000-000: B&C DEPOSIT	Revenue	\$0.00	\$12,176.18	\$ -	\$0.00
01-4253-000: Festival Expense	Expense	\$5,000.00	\$1,155.04	\$ -	\$5,000.00
01-4254-000: Christmas Parade-Related Exp	Expense	\$2,000.00	\$1,646.49	\$ -	\$2,000.00
01-4257-000: Hospitality Tax Utility	Expense	\$20,000.00	\$15,665.35	\$ -	\$18,000.00
01-4258-000: Hospitality Tax Liability Ins	Expense	\$1,000.00	\$1,000.00	\$ -	\$1,000.00
01-4259-000: Beautification- Maintenance	Expense	\$6,000.00	\$4,101.87	\$ -	\$12,200.00
01-4260-000: Public Parking	Expense	\$1,800.00	\$1,800.00	\$ -	\$1,800.00
01-4262-000: Recreation Salary Exp	Expense	\$14,200.00	\$9,035.00	\$ -	\$10,000.00
01-6015-000: 2021 GO PROJ EXPENSE	Expense	\$17,562.96	\$13,172.22	\$ -	\$17,562.96
01-7000-000: Salaries - GF	Expense	\$225,000.00	\$162,946.65	\$ -	\$225,000.00
01-7050-000: Salaries - Council	Expense	\$14,000.00	\$12,919.98	\$ -	\$14,000.00
01-7100-000: Payroll Taxes - GF	Expense	\$25,000.00	\$15,176.69	\$ -	\$25,000.00
01-7130-000: Advertising/Public Notices	Expense	\$750.00	\$144.00	\$ -	\$750.00
01-7170-000: Postage	Expense	\$1,200.00	\$603.64	\$ -	\$1,200.00

Account Name	Type	PY Budget	PY Actual	Prior Phase	Current Amount
01-7188-100: MCF GF Ex	Expense	\$20,000.00	\$6,177.18	\$ -	\$20,000.00
01-7190-000: Utilities - GF/PD	Expense	\$15,000.00	\$12,154.18	\$ -	\$18,000.00
01-7220-000: Dues & Publications	Expense	\$1,500.00	\$1,015.00	\$ -	\$1,500.00
01-7220-100: Dues & Subscriptions	Expense	\$1,000.00	\$0.00	\$ -	\$1,500.00
01-7255-000: Christmas Bonus - GF	Expense	\$500.00	\$200.00	\$ -	\$900.00
01-7255-100: Christmas Bonus - PD	Expense	\$600.00	\$600.00	\$ -	\$800.00
01-7260-000: Professional Services - GF	Expense	\$35,000.00	\$41,510.36	\$ -	\$45,000.00
01-7260-100: PROFESSIONAL SERVICES - PD	Expense	\$3,000.00	\$1,027.00	\$ -	\$4,000.00
01-7281-000: Travel/Training/Meals - GF	Expense	\$5,000.00	\$1,053.34	\$ -	\$5,000.00
01-7281-100: Travel/Training/Meals - PD	Expense	\$1,000.00	\$0.00	\$ -	\$4,000.00
01-7290-000: Property/Vehicle/Liability Ins	Expense	\$27,000.00	\$28,569.00	\$ -	\$30,000.00
01-7300-000: Employee Health Insurance - GF	Expense	\$62,000.00	\$35,719.28	\$ -	\$50,000.00
01-7310-000: Insurance - w/c	Expense	\$12,000.00	\$3,057.25	\$ -	\$12,000.00
01-7375-000: Retirement - GF/PD	Expense	\$50,000.00	\$48,345.45	\$ -	\$50,000.00

Account Name	Type	PY Budget	PY Actual	Prior Phase	Current Amount
01-7380-000: Office Expense/Supplies-GF/PD	Expense	\$1,500.00	\$1,240.02	\$ -	\$1,500.00
01-7380-100: Office Expense / Supplies MCF	Expense	\$1,000.00	-\$566.75	\$ -	\$2,000.00
01-7390-100: Uniforms - MCF	Expense	\$1,000.00	\$842.29	\$ -	\$3,000.00
01-7411-100: Vehicle/Equip Repairs & Maint	Expense	\$17,000.00	\$15,089.24	\$ -	\$20,000.00
01-7412-100: Fuel	Expense	\$18,000.00	\$8,111.85	\$ -	\$21,000.00
01-7500-000: Capital Expenditures	Expense	\$46,515.40	\$29,593.65	\$ -	\$50,237.04
01-7550-000: Bond Payment	Expense	\$17,562.96	\$8,049.69	\$ -	\$17,562.96
01-7620-100: Ammunition	Expense	\$300.00	\$0.00	\$ -	\$1,000.00
01-7660-000: Sanitation Contract	Expense	\$56,000.00	\$46,227.36	\$ -	\$56,000.00
01-8010-000: B&C EXPENSE	Expense	\$0.00	\$8,181.47	\$ -	\$0.00

Type	PY Budget	PY Actual	Prior Phase	Current Amount
Revenue	\$725,991.32	\$889,508.73	\$0.00	\$748,512.96
Expense	\$725,991.32	\$547,353.91	\$0.00	\$748,512.96

PUBLIC NOTICE

Pursuant to Section 6-1-80 of the SC Code of Laws, public notice is hereby given the West Pelzer Town council will hold a public hearing on the municipal budget for the 2025-2026 fiscal year.

June 10, 2025

6:00pm

West Pelzer Municipal Center ~ 30 Main Street

Current Operating Budget
Budgeted Revenues
Budgeted Expenses

2024-2025 Fiscal Year
\$725,991.32
\$725,991.32

Estimated Operating Budget
Budgeted Revenues
Budgeted Expenses

2025-2026 Fiscal Year
\$748,512.96
\$748,512.96

Current Fiscal Year Millage
.1067

2025-2026 Fiscal Year Millage
.1067