City of Easley,

South Carolina

2026-2027

ANNUAL BUDGET

Lisa Talbert
Mayor

Tom O’Shields
Council Member (Ward 1)

April Searcy
Council Member (Ward 2)

Donna Rainey
Council Member (Ward 3)

Chris Clark
Council Member (Ward 4)

Justin Alexander
Council Member (Ward 5)

Bob Fedder
Council Member (Ward 6)

Tom Couch
City Administrator

Ralph Herden
Finance Director

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2026-2027

CITY ADMINISTRATOR'S

ANNUAL BUDGET MESSAGE & SUMMARY

-THE CITY OF-
EASLEY
SOUTH CAROLINA

FY 2026-2027
Budget Message and Summary

Budget Message

On behalf of Mayor Talbert, I am happy to present a balanced budget for the fiscal year starting July 1, 2026, and ending June 30, 2027. This budget will serve as the spending plan for the City of Easley after its adoption by the Mayor and City Council.

To continue to enhance retention and make progress towards the Classification and Compensation Study conducted in 2023 for the City's workforce, our financial plan includes Cost of Living Adjustments (COLA's) of 4% for employees making $50,000 or less and 3% for those making more than $50,000 which will assist employees in dealing with inflation. This budget also covers a 9.5% increase in the cost of employee health plans.

Our city is growing, and this financial plan introduces several positions to support that growth. The budget continues the field expansion at JB Red Owens to accommodate the high demand the public places on our facilities. It spends Fire and Police Impact Fee funds for fire utility vehicles, to grade the site for a new fire station and to create a new, larger evidence storage area for the police. It also includes the purchase of a new dump truck to assist with road repair and traffic data collection devices to analyze traffic flow.

In conclusion, the FY 26-27 budget focuses on providing services and facilities to support city growth, while enhancing employee pay and encouraging retention.

Respectively,

Tom Couch

City Administrator

Revenue Growth. The City of Easley is expected to experience modest growth in revenue during FY26/27. The increase is expected primarily from property taxes and licenses/permits. General fund revenue is projected to be $25,790,000.

The projected revenue for all other funds is $14,316,267, bringing the total budget to $40,106,267. There are no proposals to issue any bonds. This budget makes strategic use of general fund revenues, along with hospitality fund reserves/fund balance to pay for additional employees and needed capital improvements. Based on accounting standards, spending from the fund balance is budgeted as revenue. Fund balance is funds that were collected in prior years, and the use of fund balance is in the hospitality fund. These monies are discussed in more detail in the capital expenditures section.

The current budget is summarized as follows:

	Revenues	Expenditures	Surplus/Deficit
General Fund	$ 25,790,000	$ 25,790,000	-
Special Revenue Funds	$ 12,618,595	$ 12,618,595	-
Hospitality Tax Fund	$ 7,364,225	$ 7,364,225	-
State Accommodations Tax	$ 120,000	$ 120,000	-
Local Accommodations Tax	$ 110,000	$ 110,000	-
Victim Rights Fund	$ 88,370	$ 88,370	-
Law Enforcement Fund	$ 24,000	$ 24,000	-
Fire 1% Insurance Fund	$ 121,000	$ 121,000	-
Fire Impact Fees	$ 526,000	$ 526,000	-
Parks & Rec Impact Fees	$ 250,000	$ 250,000	-
Police Impact Fees	$ 175,000	$ 175,000	-
Transportation Impact Fees	$ 200,000	$ 200,000	-
Road Fee Fund	$ 900,000	$ 900,000	-
Police Activity Fund	$ 24,000	$ 24,000	-
Vehicle Replacement Fund	$ 15,000	$ 15,000	-
SC Opioid Recovery Fund	$ 746,000	$ 746,000	-
Grant Fund	$ 1,955,000	$ 1,955,000	-
Enterprise Funds	$ 1,065,672	$ 1,065,672	-
Stormwater Management	$ 1,065,672	$ 1,065,672	-
Debt Service Funds	$ 632,000	$ 632,000	-
Tax Increment Fund	$ 632,000	$ 632,000	-
Totals	$ 40,106,267	$ 40,106,267	-

Capital Improvements

The FY 26-27 budget proposes $6,076,938 in capital improvements. The City Administrator proposes using $1,055,200 from the general fund, $3,770,737 from the hospitality fund, $50,000 from the grant fund, $300,000 in SC opioid recover funds and $901,000 in impact fees for the capital items identified in the budget below.

We were hoping for a federal grant during the FY25/26 budget year to pay for a new fire station but did not receive it. We continue to pursue grant funding for the fire station needed. We propose to use up to $300,000 from Fire Impact Fees for site prep for the new fire station since the grants we are seeking require some financial participation. An additional $226,000 in impact fees will be used for utility vehicles to enhance our coverage in the city as we grow.

We plan to use $3,571,225 of Hospitality Fund balance for continuing the field expansion project at JB Red Owens and improvements throughout all parks.

Other expenditures of Impact Fees include the police department proposal to use $175,000 to pay for an expanded evidence storage area and fencing with the increased caseload caused by the growth in the city. We also propose using $200,000 of Transportation Impact Fee funds to pay for half of a proposed roundabout.

LIST OF CAPITAL ITEMS

Capital Items FY 2026-2027	Cost	Fund/Department
AXON Body Cameras	$46,000	Gen Fund/Police
Speed Trailer	$20,000	Gen Fund/Police
In-Car Cameras	$35,500	Gen Fund/Police
Flock Cameras	$24,500	Gen Fund/Police
Six (6) Vehicles	$360,000	Gen Fund/Police
Digital Sign Update	$20,000	Gen Fund/Police
Vehicle	$15,000	Law Enforcement Fund/Police
Vehicle	$10,000	Vehicle Rplmt Fund/Police
Mobile Classroom/Alt Command Center	$300,000	SCORF/Police
Ventrac Payoff/New Ventrac Mower	$72,000	Gen Fund/ Public Works
Skid Steer Tracks	$5,000	Gen Fund/Public Works
Stat Trak Traffic Data Collector	$5,000	Gen Fund/Public Works
Utility Truck F350 With Dump Bed	$90,000	Gen Fund/Public Works
Refurbish Two Pull Behind Leaf Collectors	$50,000	Gen Fund/Public Works
Ten (10) sets of Firefighter Gear	$57,000	Gen Fund/Fire
45 Sets of Techgen Nonstructural PPE	$36,000	Gen Fund/Fire
Station 5-2 Storage Bldg 12’x20’	$6,700	Gen Fund/Fire
Station 5-1 Bay Floor Coating	$31,000	Gen Fund/Fire
Station 5-3 Paint Interior Bay Walls	$16,000	Gen Fund/Fire

Station 5-1 Bay Roof Leak Repair	$21,000	Gen Fund/Fire
Station 5-1 Walk Behind Mower	$10,000	Gen Fund/Fire
Fire Hose (8-21/2' & 5-5" & 6-2")	$10,500	Gen Fund/Fire
Fire Hose Roller	$10,000	Gen Fund/Fire
10 Wildland Fireball Packs & Equipment	$9,000	Gen Fund/Fire
Station 5-2 Remove & Replace Concrete Pad	$120,000	Gen Fund/Fire
Chevy 2500	$66,503	Hospitality/Parks & Rec
Ford F150	$61,451	Hospitality/Parks & Rec
Mulching Head	$48,464	Hospitality/Parks & Rec
PTO 60 Machine	$23,094	Hospitality/Parks & Rec
Trail Expansion	$60,000	Hospitality/Parks & Rec
Press Box Alice	$28,602	Hospitality/Parks & Rec
Upper Shelter Hagood	$240,000	Hospitality/Parks & Rec
Upgrade to Park Signs Alice	$12,000	Hospitality/Parks & Rec
Upgrade to Park Signs Hagood	$12,000	Hospitality/Parks & Rec
Paving Parking Spaces Entrance JB Red Owens	$79,019	Hospitality/Parks & Rec
Paving near Batting Cages JB Red Owens	$27,360	Hospitality/Parks & Rec
Paving in Front of Five Fields JB Red Owens	$53,223	Hospitality/Parks & Rec
Retaining Wall at Press Boxes JB Red Owens	$23,800	Hospitality/Parks & Rec
Back Fencing Pope	$27,221	Hospitality/Parks & Rec
Upgrade Lighting Tennis Courts Pope	$264,000	Hospitality/Parks & Rec
Fencing Playground Hagood	$24,000	Hospitality/Parks & Rec
Field Expansion Carryover	$2,720,000	Hospitality/Parks & Rec
Site Prep for New Fire Station	$300,000	Impact Fees/Fire
Two utility vehicles	$226,000	Impact Fees/Fire
Evidence Storage & Fencing	$175,000	Impact Fees/Police
Olive St/Canaan Land Roundabout	$200,000	Impact Fees/Transportation
HVAC Unit	$20,000	Admin/General Fund
Total	**$6,071,937**	

<u>Personnel</u>. Retention of trained staff is essential to ensure citizens receive the services they require. To support the retention of staff and growth of the city, this budget includes:

- A four percent (4%) COLA for all full-time employees effective July 1, 2026 who make $50,000 or less; a three percent (3%) COLA for all full-time employees making more than $50,000 as we continue to progress towards the 2023 Classification and Compensation Study. This continues the effort made in prior years in this area.
- Employee health insurance costs to be paid by the City will increase by 9.5%.
- Personnel additions include:
  - 2 CDL Drivers for Public Works
  - 2 new maintenance technicians for Parks and Rec

- 1 Business License Inspector for Finance
- 1 Information Technology Support Specialist in Admin

Financial Plan Themes and Goals

The FY 26-27 budget was prepared from requests for operating and capital items from department heads with input from the mayor and city council. Budget goals include:

- Support existing staff and hire additional personnel to keep up with demand caused by population growth.
- Continue to provide citizens with the best service at the lowest possible cost.

Police Department

- Continuing the SC Opioid Recovery Fund grant which facilitates additional personnel for preventative measures taken to assist in issues related to opioid use/drug issues.
- Building and securing a new evidence storage area around the Law Enforcement Center.
- Continued use of the flock camera system will enable our police officers to reduce crime.

Fire Department

- Continue to seek funding for a new station to be built in the north part of the city. We have set aside $300,000 for site prep for this new station.
- Renovating and updating existing fire stations.

Parks, Recreation and Events

- Complete the field expansion and renovation project.
- Seek grant and other funding sources to cover ongoing improvements to our facilities.
- Hire two additional maintenance technicians

Public Works

- Acquire a utility truck to enhance our road repair ability and rip-rap hauling for stormwater repairs.
- Add two additional drivers with Commercial Driver's Licenses (CDL) to ensure we have drivers on hand when needed for large trucks.
- Continue seeking grants for stormwater projects.
- More training for employees to complete work orders versus hiring contractors.

Building & Code

- Continue Code Enforcement efforts to help improve the appearance of the city.
- Assist employees in achieving certification.

Planning & Development

- Analyze Safe Streets for All project data to assist in making the city safer.
- Evaluate issues related to some flooding areas in the city.
- Launch fully integrated Geographic Information System (GIS) mapping system.

Finance
The finance team strives to enhance our leadership of financial planning and analysis efforts, deliver additional sound financial knowledge, ensure adequate internal controls are maintained and assist the City in maintaining its long-term financial health and growth. The Finance team will:

- Add a business license inspector to the team enhancing our ability to ensure businesses pay required fees.
- Monitor and administer all special funding sources.
- Provide timely financial reporting and account reconciliations
- Seek process improvement including through the Edmunds software system replacing our current system.
- Assist staff members to achieve professional certifications to enhance staff knowledge and improve job performance.

Information Services/Technology

- **Add Information Technology Support Specialist to provide additional support.**
- **Improve Accessibility and User Experience of City Systems:** Allocate funding toward upgrades like the Edmunds software and licensing to ensure residents and staff can access, navigate, and utilize city services effectively across platforms.
- **Enhance Cybersecurity Protections:** Continue investing in cybersecurity services, secure infrastructure, and access control systems to protect city networks, sensitive data, and public safety systems from evolving threats.
- **Support Operational Efficiency Through Smart Upgrades:** Fund essential hardware replacements, server upgrades, IoT devices, and communication systems to improve daily operations, reduce downtime, and ensure seamless connectivity across all departments and facilities.

Budget Overall

- This budget maintains property tax mills at 74 so there will be no increase in property taxes. Additionally, the General Fund budget was balanced on FY26-27 budget year revenues, there is not any need to use fund balance spending to balance the general fund as there was in prior year budgets.
- Property and Local Option Sales Tax will continue to grow as the city grows.
- The SC Revenue & Fiscal Affairs department projects the Pickens County population to grow 15% to 30% between 2020-2040. Their demographics also indicate the people moving into the State will be 50+ years old so we can expect population increases in that age range to continue.
- This budget addresses temporary funding measures for addressing the roadwork that is needed but does not establish a recurring source of funding for road maintenance and repair.
- For FY26-27, our debt profile will continue to improve as we paid off an additional bond/loan.

- The City Administrator recommends Department Heads review expenditures monthly and closely monitor all expenditures to maintain total expenses within the budget.

Gratitude

The annual budget is created with thoughtful input from many people, and I want to thank the City Council for their vision and goals, along with the finance team and their diligent efforts. I also want to thank all Department Heads for their efforts in establishing the budget and cooperation as several of their requested capital items were not funded.

2025-2026

ANNUAL BUDGET ORDINANCE

Ordinance 2026-16

AN ORDINANCE TO PROVIDE FOR THE ADOPTION OF A CITY ANNUAL OPERATING BUDGET, ITS EXECUTION AND EFFECT, FOR THE FISCAL PERIOD JULY 1, 2026, THROUGH JUNE 30, 2027

BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF EASLEY, SOUTH CAROLINA, IN COUNCIL ASSEMBLED, THAT:

SECTION 1. In accordance with Section 31.03(8)(6) and 31.03(B)(8) of The Code of the City of Easley, South Carolina, and Section 5-9-30(5) of the South Carolina Code, there is hereby adopted for the fiscal period July 1, 2026 to June 30, 2027, an annual operating budget for the City of Easley, South Carolina, based on budget estimates of various funds as prepared by the City Administrator and Finance Department as directed by and on behalf of the Mayor, and incorporated into the FY 2026-27 annual budget document, and as modified by the adjustment schedule.

SECTION 2. The total revenues and expenditures for the fiscal period are estimated as follows:

	Proposed Budget 26-27
GENERAL FUND	
Revenues	$ 25,790,000
Expenditures	$ 25,790,000
SPECIAL REVENUE FUNDS	
Revenues	$ 12,618,595
Expenditures	$ 12,618,595
ENTERPRISE FUNDS	
Revenues	$ 1,065,672
Expenditures	$ 1,065,672
DEBT FUND	
Revenues	$ 632,000
Expenditures	$ 632,000
TOTAL ALL FUNDS	
Revenues	$ 40,106,267
Expenditures	$ 40,106,267

SECTION 3. Within each department, the department heads shall have the authority to transfer appropriated funds within any of the designated line items of their respective departments, except for personnel services and capital expenditures line items, and such transfers shall be entered on the books of account of the City by the Finance Director or his/her designee.

SECTION 4. Within each department, the City Administrator shall have the authority to transfer appropriated funds within any of the designated line items, and such transfers shall be entered into the books of account of the City by the Finance Director or his/her designee.

SECTION 5. A bound copy of the budget containing detailed schedules (line items) which support the appropriations set forth in Section 2 above, shall be attested by the City Administrator and maintained as an official record in the office of the City Administrator.

SECTION 6. The sums appropriated and set forth in the detailed schedules for personnel services shall be paid in accordance with the current pay plan, or as shown in the budget for those positions not classified under the pay plan.

SECTION 7. All sums received by the City of Easley from any source whatsoever, unless by law designated for some special fund or purpose, may be used in meeting disbursements from the General Fund, as described in Section 2 above.

SECTION 8. The Road Fee Fund and the Transportation Impact Fee Fund each have $200,000, included in Section 2, allocated towards the Canaan Land/Olive Street intersection project. The funds shall remain for the allocated project and may only be used for this project until SCDOT certifies its completion or the project is abandoned.

SECTION 9. The City Administrator is authorized to inform the County Tax Collector, or such other officer of the County as may be appropriate, to levy such ad valorem millage as will be reasonable and appropriate to raise the ad valorem revenue reflected in the approved annual budget, provided such millage does not exceed the millage rate of 74 mills that is levied in the in the annual operating budget. The city also adopts herewith the FY 26-27 Fee/Rate Schedule "Attachment A".

SECTION 10. This Ordinance shall become effective upon date of passage, designated as Ordinance No. 2026-16.

DONE, RATIFIED, AND PASSED June 8, 2026.

First Reading: May 11, 2026
Second Reading: June 8, 2026

Lisa Talbert
Mayor Lisa Talbert

ATTEST:

Jennifer Bradley
Jennifer Bradley, City Clerk

Form, substance, and number
Approved by City Attorney

Daniel Hughes, Attorney at Law

Budget Comparison

	2024-2025 Budget	2025-2026 Budget	Percent Change
GENERAL FUND			
Revenues			
Property Taxes	$ 5,262,478	$ 6,725,178	27.8%
Sales Tax	$ 5,440,000	$ 5,500,000	1.1%
Other financing sources	$ 13,782,289	$ 13,564,822	-1.6%
TOTAL GENERAL FUND REVENUES	$ 24,484,767	$ 25,790,000	5.3%
Expenditures			
Expenditures & other expenditures	$ 24,484,767	$ 25,790,000	5.3%
TOTAL GENERAL FUND EXP.	$ 24,484,767	$ 25,790,000	5.3%
REVENUES LESS EXPENDITURES	$ -	$ -	
SPECIAL REVENUE FUNDS			
Revenues/Transfers In			
Revenue & other financing sources	$ 12,013,952	$ 12,618,595	5.0%
TOTAL REVENUES/TRANSFERS IN	$ 12,013,952	$ 12,618,595	5.0%
Expenditures/Transfers Out			
Expenditures & other expenditures	$ 12,013,952	$ 12,618,595	5.0%
TOTAL EXP./TRANSFERS OUT	$ 12,013,952	$ 12,618,595	5.0%
REVENUES LESS EXPENDITURES	$ -	$ -	
ENTERPRISE FUNDS			
Revenues/Transfers In			
Stormwater Management	$ 992,134	$ 1,065,672	7.4%
TOTAL REVENUES/TRANSFERS IN	$ 992,134	$ 1,065,672	7.4%
Expenditures/Transfers Out			
Stormwater Management	$ 992,134	$ 1,065,672	7.4%
TOTAL EXP./TRANSFERS OUT	$ 992,134	$ 1,065,672	7.4%
REVENUES LESS EXPENDITURES	$ -	$ -	
DEBT SERVICE FUNDS			
Revenues/Transfers In			
Tax Increment Fund	$ 612,990	$ 632,000	3.1%
TOTAL REVENUES/TRANSFERS IN	$ 612,990	$ 632,000	3.1%
Expenditures/Transfers Out			
Tax Increment Fund	$ 612,990	$ 632,000	3.1%
TOTAL EXP./TRANSFERS OUT	$ 612,990	$ 632,000	3.1%
REVENUES LESS EXPENDITURES	$ -	$ -	
TOTALS - ALL FUNDS			
(Memorandum only)			
Revenues	$ 38,103,843	$ 40,106,267	5.3%
Expenditures	$ 38,103,843	$ 40,106,267	5.3%
REVENUES LESS EXPENDITURES	$ -	$ -	

BUDGET SCHEDULES

Attachment A - City of Easley Rate Schedule

Attachment B - City of Easley Personnel By Dept

ATTACHMENT A - RATE SCHEDULE

City of Easley Rate Schedule FY 26-27

Service	Rate	Service	Rate
Sanitation		**Freedom of Information Act Request**	
Residential		Copy machine copies	$0.25 per page
Bagged Garbage	Included with 1 trash can	FOIA fee	Actual cost of search and review
Additional Trash Cans	$65/year for second can		
- Billed January Each Year	$130/year for third can	**Finance/Administration**	
Can Delivery Fee for nonpayment	$20	Business License	Per Ordinance
White Goods	Included	Credit Card Cost Recovery	3.25% of charge
Brown Goods	Included	Returned NSF Check	$35
Limbs and Brush	Included		
Leaves	Included	**Tax Rates**	
Recycle Bins	First bin Free	Property Tax Millage	74.0
Additional Recycle Bins	$10 per bin	Hospitality Tax (Food and Bev.)	2%
Grass Clippings Cart	$45/year	Local Accommodations Tax	1.5%
Encroachment Permit	$30	State Accommodations Tax	2%
Commercial	By Contractor		
		Franchise Fees	
Stormwater		Fort Hill Gas Company	Legal Settlement
Residential	Per Tax Parcel	Charter Spectrum, Easley Combined Utilities	5% of revenue
Single family detached (1 ERU)	$40 per year	AT&T/DirecTV, Powdersville Water, Duke Power	
Townhomes, condos (1 ERU)	$40 per year	Blue Ridge Electric, 3Wire	
Duplexes, triplexes, etc.	$40 per ERU per year*		
Apartments	$40 per ERU per year*	**Police Department**	
Commercial	$40 per ERU per year*	Alarm Registration Fees	Per Alarm Device
Tax exempt properties	$40 per ERU per year*	Commercial	$20 per year
Vacant lots or acreage (1 ERU)	$40 per ERU per year*	Residential	$10 per year
Mobile homes (1 ERU)	$40 per ERU per year*	False Alarms (per quarter)	
*ERU = Equivalent Residential Unit = 5,000	sqft of impervious surface	1-3 False Alarms	No charge
Accessory Structure Permit	$30	4th False Alarm	$100
Land Disturbance less than 1 acre	$125	5th False Alarm	$200
Land Disturbance more than 1 acre	$125 plus $10 per .1 acre over 1	Incident/Accident Reports	$5
		Tow Truck Permit (up to 7 companies)	$1,750
		Precious Metal Permit	$50
Fire Protection			
Easley Rural Fire Protection	Per contract	**MASC Collection Program**	
Hazardous Material Clean-up	Actual Cost	Brokers Tax	2%
Burn Permit for land clearing	$1,000	Insurance - Property & Casualty	2%
		Insurance - Life, Accident & Health	0.75%
		Telecommunications	1%
		Set-off Debt	$25 + debt

ATTACHMENT A - RATE SCHEDULE

	City of Easley Rate Schedule FY 26-27 Building & Code Enforcement, Planning & Development		
Service	**Rate**	**Service**	**Rate**
Building Codes		**Code Enforcement Fees**	
Building Permit Fees		Nuisance Abatement Fees*	
$0-$2,500	$60	1st offense	$100 + Cost of abatement
$2,501-$50,000	$125 + $6 per $1,000	2nd offense	$150 + Cost of abatement
$50,001 - $100,000	$385 + $5 per $1,000	3rd offense	$200 + Cost of abatement
$100,001 - $500,000	$700 + $4 per $1,000	4th offense	$250 + Cost of abatement
$500,001 and over	$2,700 + $3 per $1,000	Board Up Administrative Fee*	$250 + Cost of board up
Commercial Building Plan review	$200 min or 50% of permit cost	Re-Entry of Boarded Homes	$50 after initial access (First entry is free. Only two additional entries permitted.)
Commercial Site Plan review	$1,000 min for first acre + $250 per each additional acre	Asbestos and Lead Abatement Fee*	$200 + Cost of abatement
Rezoning Application Fee	$350	Demolition Fee*	$350 + Cost of demolition
Variance Application Fee	$400		
Annexation Application Fee	$500	*Cost does not include invoicing and lien filing fees.	
Zoning letter	$50		
FRD Review	$1,500	Invoice Administrative Fee	$30
Grading Permit Fee	$200 min for first acre + $50 per acre	Lien Filing Fee	$50
Residential Subdivision Plat Review Fees		Derelict Vehicle Towing Fee	$100
Exempt subdivision	$100		
Minor subdivision	$500	**Inspection Fees**	
Major subdivision	$2,000 or $20 per lot (whichever is greater)	Reinspections (1st, 2nd, 3rd)	$60, $75, $100
Zoning, Comprehensive, and Land	$50 each	After Hours Inspection Fee	$120 per hour
Zoning Map	$50	Food Truck Annual Inspection	$50
Unbound UDO Printout	$100	Mobile Home Inspection	$100
Unbound Ordinance Printout	$50		
Zoning Permits-Residential			
Accessory Structure	$30		
Addition	$50		
New Resiidence	$75		
Zoning Permits-Commercial			
New Construction	$500		
Alteration/Change of Uses	$100		
Zoning Permits-Other			
Temporary Use	$100		
Special Exception	$200		
Sign	$50		
Zoning Clearance Application	$15		
Resubmittal Fee	1/2 of Application Fee		
Outdoor Café Permit	$100		

ATTACHMENT A - RATE SCHEDULE

City of Easley Rate Schedule FY 26-27 Parks and Recreation

Service	Rate	Service	Rate
Gym Memberships		**Larry Bagwell Gym Facilities**	
First Time Gym Member	$30	Single Court per hour	$30
Gym Member Renewal	$10	Single Court half day	$150
		Single Court full day	$300
Rentals		Three Court half day (5 hrs max)	$500
Picnic Shelters		Three Court one full day	$1,000
Per Hour	$20	Three Court two full days	$1,800
Full Day (10 hours)	$120	Track Rental for half day (5 hrs max)	$100
Meeting Rooms		Track Rental for full day	$200
Full day at Larry Bagwell Gym or Three Fields Tower	$125	Full Facility Rental for half day (5 hrs max)	$700
Westend Hall - Carr Room	$100 deposit	Full Facility Rental for one full day	$1,400
	$300 rental	Full Facility Rental for two full days	$2,800
Old Market Square		Set Up Tarps per court	$80
Amphitheater	$300	Set Up for Basketball or Volleyball Game	$50
Christopherson Gazebo	$200		
		Tennis/Pickleball Courts at Popefield or Hagood	
Baseball/Softball Facilities		Single Court per hour (No Lights)	$15
Single Field Rentals Per Hour		Full Facility for half day (5 hrs max) (No Lights)	$300
JBRO or Alice (No Lights)	$25	Full Facility for full day (No Lights)	$600
Pope, Hagood, or Woodside (No Lights)	$15	Lights per hour	$15
One Time Game Preparation Fee	$40		
Single Field Tournament or Event Per Day		**Disc Golf Course at JBRO**	
Pope, Hagood, or Woodside (No Lights) Without Game Preparation	$175	Full Course per day	$200
Pope, Hagood or Woodside (No Lights) With Game Preparation	$350		
Full Facility Tournament at JBRO Per Day		**Youth Athletic Programs**	
Three Fields With Game Preparation	$900	Fall Sports	
Five Fields With Game Preparation	$1,200	Tackle Football	$90
Multiple Park Tournaments		Flag Football	$80
One Day Tournament	$1,800	Cheerleading	$40
Two Day Tournament	$3,200	Cheerleading Uniform Cost	$120
Five Day Tournament	$8,000	Baseball	$80
Additional		Softball	$80
Field Dry per bag	$20	Volleyball	$80
Clay per bag	$25	Winter Sports	
Lights per hour	$15	Basketball	$80
		Spring Sports	
Football/Soccer/Multipurpose Fields		Flag Football	$80
Single Field at JBRO or Pope per hour (No Lights)	$30	Softball	$80
Single Field per half day (5 hrs max) (No Lights)	$125	Volleyball	$80
Single Field per full day (No Lights)	$250		
Lights per hour	$15	**Adult Athletic Programs**	
Single Field Painted	$300	Kickball	$200
		Softball	$250
Farmers Market		Volleyball	$200
One day	$15	Basketball	$250
Season Pass	$200		
Vendor Booth Events			
Per booth per event	$40		

ATTACHMENT B – PERSONNEL BY DEPT

Administration	
City Administrator	1
Human Resource/City Clerk	1
IT Director	1
IT Support Staff	1
Total	4
Court	
City Judge	1
Clerk of Court	1
Processing Clerk	1
Docket Clerk	1
Court Services/Docket Liaison	1
Total	5
Police	
Police Chief	1
Police Major	1
Police Captains	2
Police Lieutenants	7
Police Sergeants	6
Police Officers	34
School Resource Officers	9
Dispatch	10
Records	2
Victims Advocate	1
Total	73
Fire	
Fire Chief	1
Asst Fire Chief	1
Fire Marshall	1
Fire Captains (1 Training Officer)	4
Fire Lieutenants	3
Fire Fighters	33
Administrative Assistant	1
Total	44
Planning & Development	
Planner/Engineer	2
Total	2
Building & Codes	
Building Official	1
Building Inspector	2
Code Enforcement Officer	1
Permit Clerk	1
Total	5

Parks and Rec	
Director	1
Deputy Director	1
Tournaments & Events Director	1
Program & Events Coordinator	1
Events Coordinator Assistant	1
Maintenance Supervisor	1
Asst Maintenance Supervisor	1
Maintenance Crew Chief	3
Maintenance	12
Athletic Director	1
Asst Athletic Director	1
Administrator Coordinator	1
Total Full-Time Staff	25
Athletics Division	3
Administration Division	5
Administrative Coordinator	5
Total Part-Time Permanent	13
Athletics Division	50
Maintenance Division	20
Total Seasonal Part-Time	83
Public Works Street Department	
Director	1
Administrative Assistant	1
Fleet Manager	1
Stormwater Manager	1
Shop Techs	2
Street Crew Chiefs	2
Landscape Crew Chiefs	2
Truck Drivers	3
Street Techs	16
Total	29
Public Works Sanitation Dept	
Deputy Director	1
Administrative Assistant	1
Sanitation Supervisor	1
Drivers	10
Sanitation Techs	8
Total	21
Finance	
Finance Director	1
Financial Analyst	1
Collections and Compliance	1
Accounting Clerk	1
Business License Inspector	1
Administrative Assistant	1
Total	6
Total Full Time Employees	**214**

2026-2027

ANNUAL BUDGET LINE ITEMS

GL NUMBER	DESCRIPTION		2026-27 APPROVED BUDGET
Fund: 10 GENERAL FUND			
Dept 000 - GENERAL			
10-000-400-001	REAL PROPERTY TAXES	$	5,474,000
10-000-400-002	VEHICLE TAXES	$	640,000
10-000-400-003	DELINQUENT TAX	$	40,000
10-000-400-004	MERCHANT'S INVENTORY TAX	$	86,678
10-000-400-005	HOMESTEAD EXEMPTION	$	372,000
10-000-400-006	MOTOR CARRIER TAXES	$	78,000
10-000-400-007	BMW TAXES	$	9,000
10-000-400-008	MANUFACTURERS' TAX	$	8,000
10-000-400-009	ANDERSON COUNTY TAXES	$	17,500
10-000-405-001	LOCAL OPTION SALES TAX	$	5,500,000
10-000-410-001	CHARTER FRANCHISE FEES	$	250,000
10-000-410-002	BLUE RIDGE ELEC COOP FRANCHISE	$	26,000
10-000-410-004	FORT HILL GAS	$	530,000
10-000-410-005	CUS FRANCHISE EQUIVALENT	$	2,100,000
10-000-410-008	DUKE ENERGY FRANCHISE FEE	$	45,000
10-000-410-009	POWDERSVILLE WATER FRANCHISE	$	17,000
10-000-410-010	AT&T CABLE FRANCHISE FEE	$	15,000
10-000-410-011	TELECOM FRANSHISE FEE MISC	$	500
10-000-415-004	TELECOMM TAX - MASC	$	44,000
10-000-415-005	BROKERS TAX - MASC	$	110,000
10-000-415-006	INSURANCE TAX - MASC	$	2,950,000
10-000-415-009	ALCOHOL PERMITS	$	40,000
10-000-420-001	STATE AID TO SUBDIVISIONS	$	648,000
10-000-430-005	SPECIAL EVENTS GENERAL	$	2,000
10-000-445-002	EQUIPMENT AND OTHER SALES	$	15,000
10-000-450-001	SETOFF DEBT	$	25,000
10-000-450-002	INTEREST EARNED	$	18,000
10-000-450-004	RENTAL INCOME	$	10,800
10-000-450-009	MISCELLANEOUS INCOME	$	50,000
10-000-450-031	MILEAGE COLLECTED FROM EMPLOYEES	$	2,600
10-000-450-037	OTHER INCOME - PEBA	$	62,000
10-000-490-011	TRANSFER FROM ACCOMMODATIONS TAX	$	30,000
10-000-490-021	TRANSFER FROM FUND 21	$	855,000
10-000-490-051	TRANSFER FROM STORMWATER	$	410,000
10-000-490-066	TRANSFER FROM FUND 66	$	55,000
10-000-800-012	TRANSFER TO FUND 12	$	63,000
NET OF REVENUES/APPROPRIATIONS - 000 - GENERAL		$	20,473,078
Dept 410 - GENERAL GOVT			
10-410-550-000	EMPLOYEE INSURANCE	$	500
10-410-550-002	GYM MEMBERSHIP	$	1,300
10-410-550-003	WELLNESS PROGRAM	$	55,000
10-410-600-001	COMMUNITY PROMOTIONS	$	30,000
10-410-604-000	BUILDING & GROUNDS	$	50,000
10-410-606-000	BANK SERVICE CHARGES	$	50,000
10-410-608-000	CONTINGENCY	$	65,500
10-410-632-000	MISCELLANEOUS EXPENSE	$	7,500
10-410-632-006	PARKING LOT LEASE	$	2,000
10-410-632-034	EMPLOYEE SERVICE AWARDS	$	3,000
10-410-632-036	MEALS AND ENTERTAINMENT	$	5,000

GL NUMBER	DESCRIPTION		2026-27 APPROVED BUDGET
10-410-634-000	NEWSLETTER	$	6,800
10-410-638-000	PROFESSIONAL FEES	$	25,000
10-410-638-003	CITY CODE UPDATE	$	1,500
10-410-648-000	RETIREE INSURANCE	$	100,000
10-410-650-000	SALES/USE TAX	$	2,000
10-410-652-003	CHRISTMAS RELATED	$	25,000
10-410-654-010	GENERAL SUPPLIES	$	1,000
10-410-660-001	TECHNOLOGY ENHANCEMENT REOCCURING	$	410,880
10-410-660-002	TECHNOLOGY ENHANCEMENT PROJECTS	$	330,000
10-410-660-003	TECHNOLOGY ENHANCEMENT SOFTWARE	$	284,000
10-410-660-004	TECHNOLOGY ENHANCEMENT STOCK EQUIP	$	17,000
10-410-672-000	UTILITIES	$	45,000
10-410-750-000	BOND PRINCIPAL PAYMENTS	$	226,000
10-410-760-000	BOND INTEREST PAYMENTS	$	168,371
10-410-770-000	CAP LEASE PRINCIPAL	$	150,309
10-410-780-000	CAP LEASE INTEREST	$	7,832
NET OF REVENUES/APPROPRIATIONS - 410 - GENERAL GOVT		$	(2,070,492)
Dept 411 - COUNCIL			
10-411-510-000	SALARIES	$	93,000
10-411-530-000	RETIREMENT	$	9,554
10-411-540-000	FICA	$	7,115
10-411-550-000	EMPLOYEE INSURANCE	$	850
10-411-560-000	WORK COMP INS	$	2,240
10-411-610-008	SERVICE CONTRACTS	$	500
10-411-610-010	OPERATING LEASE EXPENSE	$	200
10-411-612-000	DUES & SUBSCRIPTIONS	$	9,000
10-411-626-000	INSURANCE/BONDS	$	10,100
10-411-632-000	MISCELLANEOUS EXPENSE	$	500
10-411-632-036	MEALS AND ENTERTAINMENT	$	1,200
10-411-636-000	POSTAGE	$	700
10-411-638-000	PROFESSIONAL FEES	$	17,000
10-411-654-016	OFFICE SUPPLIES	$	1,000
10-411-662-000	TELECOMMUNICATIONS	$	600
10-411-664-000	TRAINING/SEMINARS	$	6,000
10-411-666-000	TRAVEL	$	9,000
10-411-672-000	UTILITIES	$	1,200
NET OF REVENUES/APPROPRIATIONS - 411 - COUNCIL		$	(169,759)
Dept 412 - COURT			
10-412-440-001	POLICE/COURT FINES	$	200,000
10-412-510-000	SALARIES	$	374,500
10-412-530-000	RETIREMENT	$	66,100
10-412-540-000	FICA	$	28,650
10-412-550-000	EMPLOYEE INSURANCE	$	60,000
10-412-560-000	WORK COMP INS	$	1,170
10-412-604-000	BUILDING & GROUNDS	$	20,000
10-412-610-003	CONTRACTUAL SERVICES	$	30,000
10-412-610-005	JURY PAY	$	3,000
10-412-610-008	SERVICE CONTRACTS	$	6,000
10-412-610-010	OPERATING LEASE EXPENSE	$	2,500
10-412-612-000	DUES & SUBSCRIPTIONS	$	1,400
10-412-618-001	COMPUTER EQUIPMENT	$	2,000

GL NUMBER	DESCRIPTION		2026-27 APPROVED BUDGET
10-412-626-000	INSURANCE/BONDS	$	8,100
10-412-632-000	MISCELLANEOUS EXPENSE	$	500
10-412-636-000	POSTAGE	$	1,200
10-412-644-007	GENERAL MAINTENANCE	$	1,000
10-412-654-016	OFFICE SUPPLIES	$	7,000
10-412-662-000	TELECOMMUNICATIONS	$	500
10-412-664-000	TRAINING/SEMINARS	$	6,000
10-412-670-000	UPDATE LAW BOOK	$	750
10-412-672-000	UTILITIES	$	13,000
NET OF REVENUES/APPROPRIATIONS - 412 - COURT		$	(433,370)
Dept 414 - ADMINISTRATION			
10-414-510-000	SALARIES	$	356,200
10-414-530-000	RETIREMENT	$	52,900
10-414-540-000	FICA	$	27,250
10-414-550-000	EMPLOYEE INSURANCE	$	21,800
10-414-560-000	WORK COMP INS	$	1,000
10-414-602-000	AUTO EXPENSE	$	2,000
10-414-610-008	SERVICE CONTRACTS	$	1,000
10-414-610-010	OPERATING LEASE EXPENSE	$	3,200
10-414-612-000	DUES & SUBSCRIPTIONS	$	2,000
10-414-626-000	INSURANCE/BONDS	$	11,000
10-414-632-000	MISCELLANEOUS EXPENSE	$	500
10-414-636-000	POSTAGE	$	600
10-414-638-000	PROFESSIONAL FEES	$	6,000
10-414-654-016	OFFICE SUPPLIES	$	1,000
10-414-662-000	TELECOMMUNICATIONS	$	360
10-414-664-000	TRAINING/SEMINARS	$	5,000
10-414-666-000	TRAVEL	$	5,000
10-414-672-000	UTILITIES	$	1,200
10-414-710-001	CAPITAL EXPENDITURES	$	20,000
NET OF REVENUES/APPROPRIATIONS - 414 - ADMINISTRATION		$	(518,010)
Dept 415 - FINANCE			
10-415-415-003	BUSINESS LICENSE	$	3,006,727
10-415-510-000	SALARIES	$	366,500
10-415-520-002	OVERTIME	$	200
10-415-530-000	RETIREMENT	$	52,900
10-415-540-000	FICA	$	28,000
10-415-550-000	EMPLOYEE INSURANCE	$	49,300
10-415-560-000	WORK COMP INS	$	657
10-415-602-000	AUTO EXPENSE	$	2,000
10-415-610-003	CONTRACTUAL SERVICES	$	5,200
10-415-610-008	SERVICE CONTRACTS	$	26,000
10-415-610-010	OPERATING LEASE EXPENSE	$	3,300
10-415-612-000	DUES & SUBSCRIPTIONS	$	1,600
10-415-618-003	FURNITURE & FIXTURES	$	2,000
10-415-622-000	FUEL	$	1,000
10-415-626-000	INSURANCE/BONDS	$	14,200
10-415-632-000	MISCELLANEOUS EXPENSE	$	1,000
10-415-636-000	POSTAGE	$	1,500
10-415-638-001	AUDITING	$	40,000
10-415-642-000	PUBLIC NOTICES	$	300

GL NUMBER	DESCRIPTION		2026-27 APPROVED BUDGET
10-415-654-016	OFFICE SUPPLIES	$	3,000
10-415-662-000	TELECOMMUNICATIONS	$	1,600
10-415-664-000	TRAINING/SEMINARS	$	10,000
10-415-672-000	UTILITIES	$	13,500
NET OF REVENUES/APPROPRIATIONS - 415 - FINANCE		$	2,382,970
Dept 421 - POLICE			
10-421-420-005	SCHOOL PATROL SALARIES	$	520,000
10-421-430-002	ACCIDENT REPORTS	$	5,000
10-421-430-004	TOWING PERMIT	$	10,500
10-421-435-003	ALARM FEES	$	10,000
10-421-450-009	MISCELLANEOUS INCOME	$	7,500
10-421-450-032	EXTRA DUTY ARRANGEMENTS	$	32,000
10-421-510-000	SALARIES	$	4,555,694
10-421-520-002	OVERTIME	$	33,000
10-421-520-011	LONGWEEK	$	130,000
10-421-520-013	EXTRA DUTY PAY	$	32,000
10-421-530-000	RETIREMENT	$	938,700
10-421-540-000	FICA	$	348,500
10-421-550-000	EMPLOYEE INSURANCE	$	953,600
10-421-560-000	WORK COMP INS	$	206,000
10-421-560-005	WORK COMP DEDUCTIBLES	$	7,000
10-421-600-001	COMMUNITY PROMOTIONS	$	20,000
10-421-604-000	BUILDING & GROUNDS	$	25,000
10-421-610-004	DATA PROCESSING EXPENSE	$	5,000
10-421-610-008	SERVICE CONTRACTS	$	50,000
10-421-610-010	OPERATING LEASE EXPENSE	$	150,000
10-421-612-000	DUES & SUBSCRIPTIONS	$	4,500
10-421-618-004	FURNITURE & FIXTURES	$	3,000
10-421-618-005	MACHINERY & EQUIPMENT	$	5,000
10-421-622-000	FUEL	$	155,000
10-421-626-000	INSURANCE/BONDS	$	270,000
10-421-630-000	MEDICAL & FIRST AID	$	4,000
10-421-632-000	MISCELLANEOUS EXPENSE	$	5,000
10-421-636-000	POSTAGE	$	1,500
10-421-638-000	PROFESSIONAL FEES	$	17,000
10-421-640-000	TRAINING FACILITY	$	2,000
10-421-644-000	EQUIP & VEHICLE REPAIR	$	45,000
10-421-646-000	RADIOS	$	8,000
10-421-654-005	CLEANING SUPPLIES	$	2,500
10-421-654-007	DARK ROOM SUPPLIES	$	800
10-421-654-008	DRUG BUY MONEY	$	5,000
10-421-654-012	JAIL & PRISONER	$	14,000
10-421-654-016	OFFICE SUPPLIES	$	7,000
10-421-654-021	SPECIALIZED SUPPLIES	$	4,000
10-421-654-025	K9 RELATED EXPENSES	$	2,000
10-421-654-026	SWAT RELATED	$	3,000
10-421-662-000	TELECOMMUNICATIONS	$	1,000
10-421-664-000	TRAINING/SEMINARS	$	32,000
10-421-666-000	TRAVEL	$	19,000
10-421-668-000	UNIFORMS	$	45,000
10-421-672-000	UTILITIES	$	57,000
10-421-710-000	CAPITAL EXPENDITURES	$	146,000

GL NUMBER	DESCRIPTION		2026-27 APPROVED BUDGET
10-421-715-000	VEHICLES	$	360,000
NET OF REVENUES/APPROPRIATIONS - 421 - POLICE		$	(8,087,794)
Dept 422 - FIRE			
10-422-430-001	FIRE PROTECTION FEES	$	633,655
10-422-450-009	MISCELLANEOUS INCOME	$	2,000
10-422-450-011	INSURANCE RECOVERIES	$	1,000
10-422-450-012	DONATIONS	$	12,000
10-422-510-000	SALARIES	$	2,507,800
10-422-520-002	OVERTIME	$	125,000
10-422-520-007	VOLUNTEERS	$	20,000
10-422-520-011	LONGWEEK	$	200,000
10-422-530-000	RETIREMENT	$	475,000
10-422-540-000	FICA	$	192,000
10-422-550-000	EMPLOYEE INSURANCE	$	471,000
10-422-560-000	WORK COMP INS	$	85,700
10-422-560-005	WORK COMP DEDUCTIBLES	$	3,000
10-422-600-001	COMMUNITY PROMOTIONS	$	30,000
10-422-604-000	BUILDING & GROUNDS	$	45,000
10-422-610-008	SERVICE CONTRACTS	$	48,000
10-422-610-010	OPERATING LEASE EXPENSE	$	5,700
10-422-612-000	DUES & SUBSCRIPTIONS	$	7,000
10-422-618-001	COMPUTER EQUIPMENT	$	1,000
10-422-618-003	FURNITURE & FIXTURES	$	6,000
10-422-618-005	MACHINERY & EQUIPMENT	$	40,000
10-422-622-000	FUEL	$	46,000
10-422-626-000	INSURANCE/BONDS	$	101,000
10-422-630-000	MEDICAL & FIRST AID	$	36,000
10-422-632-000	MISCELLANEOUS EXPENSE	$	8,000
10-422-632-021	DONATION RELATED	$	15,000
10-422-636-000	POSTAGE	$	1,500
10-422-644-000	EQUIP & VEHICLE REPAIR	$	120,000
10-422-646-000	RADIOS	$	25,000
10-422-654-005	CLEANING SUPPLIES	$	7,000
10-422-654-015	MISC SUPPLIES	$	20,000
10-422-654-016	OFFICE SUPPLIES	$	5,000
10-422-654-020	SMOKE DETECTORS	$	2,500
10-422-654-021	SPECIALIZED SUPPLIES	$	2,500
10-422-664-000	TRAINING/SEMINARS	$	45,000
10-422-668-000	UNIFORMS	$	75,000
10-422-672-000	UTILITIES	$	65,000
10-422-700-000	CAPITAL EXPENDITURES	$	327,200
10-422-770-000	CAP LEASE PRINCIPAL	$	127,138
10-422-780-000	CAP LEASE INTEREST	$	98,876
NET OF REVENUES/APPROPRIATIONS - 422 - FIRE		$	(4,741,259)
Dept 424 - BUILDING & CODE			
10-424-415-001	BUILDING PERMITS	$	650,000
10-424-415-007	OTHER FEES	$	7,000
10-424-415-011	ARCH PLAN REVIEW FEE	$	50,000
10-424-450-009	MISCELLANEOUS INCOME	$	25,000
10-424-510-000	SALARIES	$	307,020
10-424-530-000	RETIREMENT	$	56,980

GL NUMBER	DESCRIPTION		2026-27 APPROVED BUDGET
10-424-540-000	FICA	$	23,490
10-424-550-000	EMPLOYEE INSURANCE	$	52,600
10-424-560-000	WORK COMP INS	$	4,120
10-424-604-000	BUILDING & GROUNDS	$	500
10-424-610-008	SERVICE CONTRACTS	$	8,000
10-424-610-010	OPERATING LEASE EXPENSE	$	3,500
10-424-612-000	DUES & SUBSCRIPTIONS	$	1,000
10-424-618-003	FURNITURE & FIXTURES	$	850
10-424-622-000	FUEL	$	4,250
10-424-626-000	INSURANCE/BONDS	$	10,000
10-424-632-000	MISCELLANEOUS EXPENSE	$	1,000
10-424-632-001	DEMOLITION & ABATEMENT EXP	$	75,000
10-424-632-032	KNOX BOXES	$	1,000
10-424-636-000	POSTAGE	$	1,000
10-424-638-000	PROFESSIONAL FEES	$	5,000
10-424-642-000	PUBLIC NOTICES	$	600
10-424-644-000	EQUIP & VEHICLE REPAIR	$	2,600
10-424-654-016	OFFICE SUPPLIES	$	3,500
10-424-662-000	TELECOMMUNICATIONS	$	228
10-424-664-000	TRAINING/SEMINARS	$	7,500
10-424-666-000	TRAVEL	$	2,000
10-424-668-000	UNIFORMS	$	1,000
10-424-672-000	UTILITIES	$	2,600
NET OF REVENUES/APPROPRIATIONS - 424 - BUILDING & CODE		$	156,662
Dept 425 - PLAN & DEV			
10-425-410-006	REZONING FEES	$	500
10-425-410-007	DEVELOPMENT REVIEW FEES	$	6,000
10-425-450-009	MISCELLANEOUS INCOME	$	10,000
10-425-510-000	SALARIES	$	169,200
10-425-530-000	RETIREMENT	$	31,400
10-425-540-000	FICA	$	12,840
10-425-550-000	EMPLOYEE INSURANCE	$	8,900
10-425-560-000	WORK COMP INS	$	2,000
10-425-604-000	BUILDING & GROUNDS	$	21,000
10-425-610-008	SERVICE CONTRACTS	$	900
10-425-610-010	OPERATING LEASE EXPENSE	$	1,000
10-425-612-000	DUES & SUBSCRIPTIONS	$	500
10-425-618-001	COMPUTER EQUIPMENT	$	2,000
10-425-622-000	FUEL	$	1,600
10-425-626-000	INSURANCE/BONDS	$	7,000
10-425-632-000	MISCELLANEOUS EXPENSE	$	500
10-425-638-000	PROFESSIONAL FEES	$	47,000
10-425-642-000	PUBLIC NOTICES	$	2,000
10-425-644-000	EQUIP & VEHICLE REPAIR	$	2,000
10-425-654-016	OFFICE SUPPLIES	$	500
10-425-662-000	TELECOMMUNICATIONS	$	360
10-425-664-000	TRAINING/SEMINARS	$	4,000
10-425-672-000	UTILITIES	$	2,600
NET OF REVENUES/APPROPRIATIONS - 425 - PLAN & DEV		$	(300,800)
Dept 431 - STREET			
10-431-450-009	MISCELLANEOUS INCOME	$	10,000

GL NUMBER	DESCRIPTION		2026-27 APPROVED BUDGET
10-431-450-035	GRASS CLIPPINGS CART	$	22,000
10-431-510-000	SALARIES	$	1,236,000
10-431-520-002	OVERTIME	$	12,000
10-431-530-000	RETIREMENT	$	234,877
10-431-540-000	FICA	$	94,500
10-431-550-000	EMPLOYEE INSURANCE	$	272,000
10-431-560-000	WORK COMP INS	$	56,900
10-431-604-000	BUILDING & GROUNDS	$	32,500
10-431-610-003	CONTRACTUAL SERVICES	$	60,000
10-431-610-008	SERVICE CONTRACTS	$	63,600
10-431-610-010	OPERATING LEASE EXPENSE	$	13,000
10-431-618-003	FURNITURE & FIXTURES	$	500
10-431-618-006	MISC EQUIPMENT	$	2,500
10-431-622-000	FUEL	$	70,000
10-431-626-000	INSURANCE/BONDS	$	72,000
10-431-630-000	MEDICAL & FIRST AID	$	2,000
10-431-632-000	MISCELLANEOUS EXPENSE	$	3,000
10-431-636-000	POSTAGE	$	700
10-431-638-000	PROFESSIONAL FEES	$	1,000
10-431-644-000	EQUIP & VEHICLE REPAIR	$	75,000
10-431-644-004	SIDEWALK REPAIRS	$	10,000
10-431-644-005	STREET REPAIRS	$	10,000
10-431-646-000	RADIOS	$	200
10-431-654-001	ASPHALT	$	1,000
10-431-654-004	CHEMICAL SUPPLIES	$	7,500
10-431-654-005	CLEANING SUPPLIES	$	2,000
10-431-654-014	LUBE, OILS & FLUIDS	$	3,000
10-431-654-016	OFFICE SUPPLIES	$	2,000
10-431-654-019	SIGNS & STREET SIGNS	$	30,000
10-431-654-021	SPECIALIZED SUPPLIES	$	11,000
10-431-654-022	STONE & SAND	$	3,500
10-431-662-000	TELECOMMUNICATIONS	$	850
10-431-664-000	TRAINING/SEMINARS	$	3,500
10-431-668-000	UNIFORMS	$	14,000
10-431-672-000	UTILITIES	$	470,000
10-431-700-000	CAPITAL EXPENDITURES	$	82,000
10-431-715-000	VEHICLES	$	90,000
NET OF REVENUES/APPROPRIATIONS - 431 - STREET		$	(3,010,627)
Dept 432 - SANITATION			
10-432-450-033	ROLL CARTS, ADDL CART FEE	$	33,000
10-432-450-036	ROLL CARTS, REPOSSESSION FEE	$	40
10-432-510-000	SALARIES	$	1,010,000
10-432-520-002	OVERTIME	$	14,000
10-432-530-000	RETIREMENT	$	187,400
10-432-540-000	FICA	$	77,200
10-432-550-000	EMPLOYEE INSURANCE	$	137,600
10-432-560-000	WORK COMP INS	$	55,400
10-432-604-000	BUILDING & GROUNDS	$	9,000
10-432-610-003	CONTRACTUAL SERVICES	$	10,000
10-432-610-006	LANDFILL DISPOSAL	$	10,350
10-432-610-008	SERVICE CONTRACTS	$	23,100
10-432-610-010	OPERATING LEASE EXPENSE	$	1,600

GL NUMBER	DESCRIPTION		2026-27 APPROVED BUDGET
10-432-618-003	FURNITURE & FIXTURES	$	500
10-432-622-000	FUEL	$	75,000
10-432-626-000	INSURANCE/BONDS	$	110,000
10-432-630-000	MEDICAL & FIRST AID	$	2,300
10-432-632-000	MISCELLANEOUS EXPENSE	$	2,000
10-432-636-000	POSTAGE	$	900
10-432-644-000	EQUIP & VEHICLE REPAIR	$	135,000
10-432-646-000	RADIOS	$	200
10-432-654-004	CHEMICAL SUPPLIES	$	450
10-432-654-005	CLEANING SUPPLIES	$	1,500
10-432-654-014	LUBE, OILS & FLUIDS	$	4,000
10-432-654-016	OFFICE SUPPLIES	$	1,650
10-432-654-021	SPECIALIZED SUPPLIES	$	3,500
10-432-662-000	TELECOMMUNICATIONS	$	450
10-432-664-000	TRAINING/SEMINARS	$	2,000
10-432-668-000	UNIFORMS	$	15,000
10-432-672-000	UTILITIES	$	13,500
10-432-700-000	CAPITAL EXPENDITURES	$	50,000
NET OF REVENUES/APPROPRIATIONS - 432 - SANITATION		$	(1,920,560)
Dept 451 - RECREATION			
10-451-510-000	SALARIES	$	1,150,824
10-451-520-002	OVERTIME	$	20,000
10-451-530-000	RETIREMENT	$	208,745
10-451-540-000	FICA	$	86,042
10-451-550-000	EMPLOYEE INSURANCE	$	238,600
10-451-560-000	WORK COMP INS	$	30,828
10-451-610-003	CONTRACTUAL SERVICES	$	25,000
NET OF REVENUES/APPROPRIATIONS - 451 - RECREATION		$	(1,760,039)
ESTIMATED REVENUES - FUND 10		$	25,790,000
APPROPRIATIONS - FUND 10		$	25,790,000
NET OF REVENUES/APPROPRIATIONS - FUND 10		$	-

GL NUMBER	DESCRIPTION		2026-27 APPROVED BUDGET
Fund 11 - STATE ACCOMMODATIONS TAX			
Dept 000 - GENERAL			
11-000-405-002	ACCOMMODATIONS TAX	$	120,000
11-000-600-002	TOURISM PROMOTION	$	28,500
11-000-600-003	TOURISM RELATED	$	61,750
11-000-800-010	TRANSFER TO FUND 10	$	29,750
NET OF REVENUES/APPROPRIATIONS - 000 - GENERAL		$	-
ESTIMATED REVENUES - FUND 11		$	120,000
APPROPRIATIONS - FUND 11		$	120,000
NET OF REVENUES/APPROPRIATIONS - FUND 11		$	-

GL NUMBER	DESCRIPTION		2026-27 APPROVED BUDGET
Fund 12 - VICTIMS RIGHTS			
Dept 000 - GENERAL			
12-000-440-001	POLICE/COURT FINES	$	33,000
12-000-490-012	VR TRANSFER FROM G/F	$	55,370
12-000-510-000	SALARIES	$	57,000
12-000-530-000	RETIREMENT	$	12,110
12-000-540-000	FICA	$	4,360
12-000-550-000	EMPLOYEE INSURANCE	$	8,500
12-000-560-000	WORK COMP INS	$	3,000
12-000-622-000	FUEL	$	1,800
12-000-626-000	INSURANCE/BONDS	$	1,000
12-000-662-000	TELECOMMUNICATIONS	$	600
NET OF REVENUES/APPROPRIATIONS - 000 - GENERAL		$	-
ESTIMATED REVENUES - FUND 12		$	88,370
APPROPRIATIONS - FUND 12		$	88,370
NET OF REVENUES/APPROPRIATIONS - FUND 12		$	-

GL NUMBER	DESCRIPTION		2026-27 APPROVED BUDGET
Fund 13 - LOCAL ACCOMMODATIONS TAX			
Dept 000 - GENERAL			
13-000-405-002	ACCOMMODATIONS TAX	$	110,000
13-000-600-000	ADVERTISING/PROMOTION	$	55,000
13-000-600-002	TOURISM PROMOTION	$	40,000
13-000-638-004	MARKETING	$	15,000
NET OF REVENUES/APPROPRIATIONS - 000 - GENERAL		$	-
ESTIMATED REVENUES - FUND 13		$	110,000
APPROPRIATIONS - FUND 13		$	110,000
NET OF REVENUES/APPROPRIATIONS - FUND 13		$	-

GL NUMBER	DESCRIPTION	2026-27 APPROVED BUDGET
Fund 14 - ROAD FEE FUND		
Dept 000 - GENERAL		
14-000-480-001	BUDGETED USE OF FUND BAL	$ 900,000
14-000-610-003	CONTRACTUAL SERVICES	$ 900,000
NET OF REVENUES/APPROPRIATIONS - 000 - GENERAL		$ -
ESTIMATED REVENUES - FUND 14		$ 900,000
APPROPRIATIONS - FUND 14		$ 900,000
NET OF REVENUES/APPROPRIATIONS - FUND 14		$ -

GL NUMBER	DESCRIPTION		2026-27 APPROVED BUDGET
Fund 21 - HOSPITALITY TAX FUND			
Dept 000 - GENERAL			
21-000-405-004	HOSPITALITY TAX	$	3,400,000
21-000-450-002	INTEREST EARNED	$	16,000
21-000-450-007	FARMERS MARKET INCOME	$	10,000
21-000-450-009	MISCELLANEOUS INCOME	$	3,000
21-000-480-001	BUDGETED USE OF FUND BALANCE	$	3,571,225
21-000-632-000	FARMERS MARKET	$	6,000
21-000-652-005	SPECIAL EVENTS	$	200,000
21-000-720-004	MASTER PLAN	$	60,000
21-000-750-000	BOND PRINCIPAL PAYMENT	$	568,000
21-000-760-000	BOND INTEREST PAYMENT	$	128,606
NET OF REVENUES/APPROPRIATIONS - 000 - GENERAL		$	6,037,619
Dept 451 - RECREATION			
21-451-450-026	CONCESSION CONTRACT	$	50,000
21-451-455-001	TOURNAMENT FEES	$	95,000
21-451-455-002	FIELD/COURT RENTAL	$	21,000
21-451-455-003	SHELTER RENTAL	$	11,000
21-451-455-004	GATE FEES	$	15,000
21-451-455-005	GYM FEES	$	27,000
21-451-455-006	MISC EVENT REVENUE	$	9,000
21-451-455-007	PROGRAM REVENUE	$	1,000
21-451-460-001	BASKETBALL REVENUE	$	26,000
21-451-460-002	FOOTBALL REVENUE	$	14,000
21-451-460-004	FLAG FOOTBALL REVENUE	$	16,000
21-451-460-005	BASEBALL REVENUE	$	12,000
21-451-460-006	SOFTBALL REVENUE	$	7,500
21-451-460-007	CHEERLEADING REVENUE	$	3,000
21-451-460-008	VOLLEYBALL REVENUE	$	25,000
21-451-460-009	SPONSORSHIPS	$	30,000
21-451-460-015	ADULT SPORTS	$	1,500
21-451-520-000	PT EMPLOYEES/OFFICIALS PD THRU PR	$	260,000
21-451-530-000	RETIREMENT	$	25,000
21-451-540-000	FICA	$	21,000
21-451-550-000	EMPLOYEE INSURANCE	$	715
21-451-560-000	WORK COMP INS	$	5,000
21-451-604-000	BUILDING & GROUNDS	$	325,000
21-451-610-000	AUTHORIZE.NET FEES	$	8,000
21-451-610-001	REC CABLE SERVICE	$	4,313
21-451-610-002	CONTRACTED OFFICIALS	$	40,000
21-451-610-008	SERVICE CONTRACTS	$	75,000
21-451-610-010	OPERATING LEASE EXPENSE	$	95,000
21-451-612-000	DUES & SUBSCRIPTIONS	$	8,000
21-451-618-007	MISC TOOLS & EQUIPMENT	$	7,000
21-451-622-000	FUEL	$	30,000
21-451-626-000	INSURANCE/BONDS	$	75,000
21-451-630-000	MEDICAL & FIRST AID	$	7,000
21-451-632-000	MISCELLANEOUS EXPENSE	$	5,000
21-451-632-021	SPONSORSHIP RELATED	$	10,000
21-451-636-000	POSTAGE	$	1,000
21-451-638-000	PROFESSIONAL FEES	$	500
21-451-644-000	EQUIP & VEHICLE REPAIR	$	35,000

GL NUMBER	DESCRIPTION		2026-27 APPROVED BUDGET
21-451-652-006	LITTLE LEAGUE WS EXP	$	10,000
21-451-654-002	ATHLETIC UNIFORMS/EQUIPMENT	$	100,000
21-451-654-003	CHEERLEADING EXPENSE	$	5,000
21-451-654-005	CLEANING SUPPLIES	$	22,000
21-451-654-016	OFFICE SUPPLIES	$	7,000
21-451-654-021	SPECIALIZED SUPPLIES	$	20,000
21-451-654-023	TROPHIES/MEDALS	$	2,000
21-451-662-000	TELECOMMUNICATIONS	$	10,000
21-451-664-000	TRAINING/SEMINARS	$	25,000
21-451-668-000	UNIFORMS	$	19,000
21-451-668-001	CLOTHING	$	3,500
21-451-672-000	UTILITIES	$	385,000
21-451-700-000	CAPITAL EXPENDITURES	$	3,571,225
21-451-715-000	VEHICLES	$	199,512
21-451-800-010	TRANSFER TO FUND 10	$	984,854
NET OF REVENUES/APPROPRIATIONS - 451 - RECREATION		$	(6,037,619)
ESTIMATED REVENUES - FUND 21		$	7,364,225
APPROPRIATIONS - FUND 21		$	7,364,225
NET OF REVENUES/APPROPRIATIONS - FUND 21		$	-

GL NUMBER	DESCRIPTION	2026-27 APPROVED BUDGET
Fund 23 - FIREMANS 1% FUND		
Dept 000 - GENERAL		
23-000-430-008	ONE % FEES	$ 121,000
23-000-632-000	MISCELLANEOUS EXPENSE	$ 121,000
NET OF REVENUES/APPROPRIATIONS - 000 - GENERAL		$ -
ESTIMATED REVENUES - FUND 23		$ 121,000
APPROPRIATIONS - FUND 23		$ 121,000
NET OF REVENUES/APPROPRIATIONS - FUND 23		$ -

GL NUMBER	DESCRIPTION		2026-27 APPROVED BUDGET
Fund 25 - TAX INCREMENT FINANCING FUND			
Dept 000 - GENERAL			
25-000-400-001	REAL PROPERTY TAXES	$	630,000
25-000-400-013	INTERGOVERNMENTAL AGREEMENT REDUCTION	$	343,500
25-000-450-002	INTEREST EARNED	$	2,000
25-000-632-000	MISCELLANEOUS EXPENSE	$	36,368
25-000-720-003	FAÇADE GRANT PROGRAM	$	75,000
25-000-750-000	BOND PRINCIPAL	$	167,000
25-000-760-000	BOND INTEREST	$	10,132
NET OF REVENUES/APPROPRIATIONS - 000 - GENERAL		$	-
ESTIMATED REVENUES - FUND 25		$	632,000
APPROPRIATIONS - FUND 25		$	632,000
NET OF REVENUES/APPROPRIATIONS - FUND 25		$	-

GL NUMBER	DESCRIPTION		2026-27 APPROVED BUDGET
Fund 26 - LAW ENFORCEMENT FUND			
Dept 000 - GENERAL			
26-000-435-002	CONFISCATIONS/RECOVERIES	$	20,000
26-000-450-002	INTEREST EARNED	$	4,000
26-000-632-000	MISCELLANEOUS EXPENSE	$	9,000
26-000-715-000	VEHICLES	$	15,000
NET OF REVENUES/APPROPRIATIONS - 000 - GENERAL		$	-
ESTIMATED REVENUES - FUND 26		$	24,000
APPROPRIATIONS - FUND 26		$	24,000
NET OF REVENUES/APPROPRIATIONS - FUND 26		$	-

GL NUMBER	DESCRIPTION	2026-27 APPROVED BUDGET
Fund 27 - POLICE ACTIVITY FUND		
Dept 000 - GENERAL		
27-000-450-009	MISCELLANEOUS INCOME	$ 24,000
27-000-632-000	MISCELLANEOUS EXPENSE	$ 24,000
NET OF REVENUES/APPROPRIATIONS - 000 - GENERAL		$ -
ESTIMATED REVENUES - FUND 27		$ 24,000
APPROPRIATIONS - FUND 27		$ 24,000
NET OF REVENUES/APPROPRIATIONS - FUND 27		$ -

GL NUMBER	DESCRIPTION		2026-27 APPROVED BUDGET
Fund 28 - VEHICLE REPLACEMENT FUND			
Dept 421 - POLICE			
28-421-445-007	VEHICLES	$	15,000
28-421-632-000	MISCELLANEOUS EXPENSE	$	5,000
28-421-715-000	VEHICLES	$	10,000
NET OF REVENUES/APPROPRIATIONS - 421 - POLICE		$	-
ESTIMATED REVENUES - FUND 28		$	15,000
APPROPRIATIONS - FUND 28		$	15,000
NET OF REVENUES/APPROPRIATIONS - FUND 28		$	-

GL NUMBER	DESCRIPTION		2026-27 APPROVED BUDGET
Fund 51 - STORM WATER FUND			
Dept 000 - GENERAL			
51-000-430-010	STORMWATER FEES	$	700,000
51-000-450-002	INTEREST EARNED	$	2,000
51-000-480-001	BUDGETED USE OF FUND BAL	$	363,672
51-000-608-000	CONTINGENCY	$	88,546
51-000-610-010	OPERATING LEASE EXPENSE	$	83,500
51-000-614-000	DEPRECIATION	$	75,000
51-000-622-000	FUEL	$	2,000
51-000-636-000	POSTAGE	$	100
51-000-638-000	PROFESSIONAL FEES	$	8,000
51-000-644-000	EQUIP & VEHICLE REPAIR	$	4,000
51-000-656-000	DHEC FEE	$	2,000
51-000-656-001	DISCHARGE DETECTION	$	500
51-000-656-002	POLLUTION PREVENTION	$	500
51-000-656-003	POST CONSTRUCTION MONITORING	$	1,000
51-000-656-004	PUBLIC EDUCATION	$	3,000
51-000-664-000	TRAINING/SEMINARS	$	2,500
51-000-720-002	DRAINAGE PROJECTS	$	250,000
51-000-750-000	BOND PRINCIPAL PAYMENT	$	110,000
51-000-760-000	BOND INTEREST PAYMENT	$	8,418
51-000-800-010	TRANSFER TO FUND 10	$	426,608
NET OF REVENUES/APPROPRIATIONS - 000 - GENERAL		$	-
ESTIMATED REVENUES - FUND 51		$	1,065,672
APPROPRIATIONS - FUND 51		$	1,065,672
NET OF REVENUES/APPROPRIATIONS - FUND 51		$	-

GL NUMBER	DESCRIPTION		2026-27 APPROVED BUDGET
Fund 66 - GRANT FUND			
Dept 000 - GENERAL			
66-000-425-007	ECU PASS THRU GRANT	$	1,000,000
66-000-425-016	PARK GRANTS	$	50,000
66-000-425-025	MISC GRANT REVENUE	$	150,000
66-000-425-026	POLICE GRANTS	$	95,000
66-000-425-027	SRO GRANT	$	96,000
66-000-425-029	LEN POLICE GRANT	$	10,000
66-000-425-030	FEMA SCEMD HURRICANE HELENE GRANT	$	39,000
66-000-624-003	DOODLE TRAIL/PARK EXPENSE	$	50,000
66-000-624-008	ECU PASS THRU GRANT EXPENDITURE	$	1,000,000
66-000-624-025	MISC GRANT EXPENSE	$	150,000
66-000-624-026	POLICE GRANTS	$	95,000
66-000-624-027	SRO GRANT	$	96,000
66-000-624-029	LEN POLICE GRANT	$	10,000
66-000-800-010	TRANSFER TO FUND 10	$	39,000
NET OF REVENUES/APPROPRIATIONS - 000 - GENERAL		$	-
Dept 422 - FIRE			
66-422-425-025	FIRE GRANT REVENUE	$	515,000
66-422-624-025	FIRE GRANT EXPENSE	$	515,000
NET OF REVENUES/APPROPRIATIONS - 422 - FIRE		$	-
ESTIMATED REVENUES - FUND 66		$	1,955,000
APPROPRIATIONS - FUND 66		$	1,955,000
NET OF REVENUES/APPROPRIATIONS - FUND 66		$	-

GL NUMBER	DESCRIPTION		2026-27 APPROVED BUDGET
Fund 67 - OPIOID RECOVERY FUND			
Dept 000 - GENERAL			
67-000-425-000	OPIOID RECOVERY GRANT	$	746,000
NET OF REVENUES/APPROPRIATIONS - 000 - GENERAL		$	746,000
Dept 501 - STRATEGY A			
67-501-510-000	SALARIES	$	1,780
67-501-530-000	RETIREMENT	$	1,950
67-501-540-000	FICA	$	136
67-501-550-000	EMPLOYEE INSURANCE	$	700
67-501-560-000	WORK COMP INS	$	390
67-501-600-001	COMMUNITY PROMOTIONS	$	2,800
67-501-664-000	TRAINING/SEMINARS	$	3,500
NET OF REVENUES/APPROPRIATIONS - 501 - STRATEGY A		$	(11,256)
Dept 502 - STRATEGY B			
67-502-510-000	SALARIES	$	26,698
67-502-530-000	RETIREMENT	$	2,106
67-502-540-000	FICA	$	2,042
67-502-550-000	EMPLOYEE INSURANCE	$	1,224
67-502-560-000	WORK COMP INS	$	494
67-502-632-000	MISCELLANEOUS EXPENSE	$	6,800
67-502-664-000	TRAINING/SEMINARS	$	250
NET OF REVENUES/APPROPRIATIONS - 502 - STRATEGY B		$	(39,614)
Dept 503 - STRATEGY C			
67-503-510-000	SALARIES	$	7,119
67-503-530-000	RETIREMENT	$	2,990
67-503-540-000	FICA	$	545
67-503-550-000	EMPLOYEE INSURANCE	$	1,664
67-503-560-000	WORK COMP INS	$	728
67-503-600-001	COMMUNITY PROMOTIONS	$	7,000
NET OF REVENUES/APPROPRIATIONS - 503 - STRATEGY C		$	(20,046)
Dept 504 - STRATEGY D			
67-504-510-000	SALARIES	$	80,093
67-504-530-000	RETIREMENT	$	24,000
67-504-540-000	FICA	$	8,000
67-504-550-000	EMPLOYEE INSURANCE	$	27,451
67-504-600-001	COMMUNITY PROMOTIONS	$	4,340
67-504-638-000	PROFESSIONAL FEES	$	10,000
67-504-644-000	EQUIPMENT	$	100,000
NET OF REVENUES/APPROPRIATIONS - 504 - STRATEGY D		$	(253,884)
Dept 505 - STRATEGY E			
67-505-550-000	EMPLOYEE INSURANCE	$	3,000
NET OF REVENUES/APPROPRIATIONS - 505 - STRATEGY E		$	(3,000)
Dept 506 - STRATEGY F			
67-506-550-000	EMPLOYEE INSURANCE	$	4,500
67-506-710-000	CAPITAL EXPENDITURE	$	300,000
NET OF REVENUES/APPROPRIATIONS - 506 - STRATEGY F		$	(304,500)

GL NUMBER	DESCRIPTION		2026-27 APPROVED BUDGET
Dept 507 - STRATEGY G			
67-507-510-000	SALARIES	$	46,800
67-507-530-000	RETIREMENT	$	8,000
67-507-540-000	FICA	$	1,000
67-507-550-000	EMPLOYEE INSURANCE	$	7,500
67-507-560-000	WORK COMP INS	$	1,500
67-507-600-001	COMMUNITY PROMOTIONS	$	20,000
67-507-632-000	MISCELLANEOUS EXPENSE	$	18,900
67-507-638-000	PROFESSIONAL FEES	$	10,000
NET OF REVENUES/APPROPRIATIONS - 507 - STRATEGY G		$	(113,700)
ESTIMATED REVENUES - FUND 67		$	746,000
APPROPRIATIONS - FUND 67		$	746,000
NET OF REVENUES/APPROPRIATIONS - FUND 67		$	-

GL NUMBER	DESCRIPTION		2026-27 APPROVED BUDGET
Fund 70 - IMPACT FEES - FIRE DEPT			
Dept 000 - GENERAL			
70-000-415-020	IMPACT FEES - RESIDENTIAL	$	90,000
70-000-415-021	IMPACT FEES - COMMERCIAL	$	10,000
70-000-480-001	BUDGETED USE OF FUND BAL	$	426,000
70-000-710-000	CAPITAL EXPENDITURES	$	300,000
70-000-715-000	VEHICLES	$	226,000
NET OF REVENUES/APPROPRIATIONS - 000 - GENERAL		$	-
ESTIMATED REVENUES - FUND 70		$	526,000
APPROPRIATIONS - FUND 70		$	526,000
NET OF REVENUES/APPROPRIATIONS - FUND 70		$	-

GL NUMBER	DESCRIPTION		2026-27 APPROVED BUDGET
Fund 71 - IMPACT FEES - PARKS & REC			
Dept 000 - GENERAL			
71-000-415-020	IMPACT FEES - RESIDENTIAL	$	250,000
71-000-638-000	PROFESSIONAL FEES	$	250,000
NET OF REVENUES/APPROPRIATIONS - 000 - GENERAL		$	-
ESTIMATED REVENUES - FUND 71		$	250,000
APPROPRIATIONS - FUND 71		$	250,000
NET OF REVENUES/APPROPRIATIONS - FUND 71		$	-

GL NUMBER	DESCRIPTION		2026-27 APPROVED BUDGET
Fund 72 - IMPACT FEES - POLICE DEPT			
Dept 000 - GENERAL			
72-000-415-020	IMPACT FEES - RESIDENTIAL	$	80,000
72-000-415-021	IMPACT FEES - COMMERCIAL	$	10,000
72-000-480-001	BUDGETED USE OF FUND BAL	$	85,000
72-000-710-000	CAPITAL EXPENDITURES	$	175,000
NET OF REVENUES/APPROPRIATIONS - 000 - GENERAL		$	-
ESTIMATED REVENUES - FUND 72		$	175,000
APPROPRIATIONS - FUND 72		$	175,000
NET OF REVENUES/APPROPRIATIONS - FUND 72		$	-

GL NUMBER	DESCRIPTION		2026-27 APPROVED BUDGET
Fund 73 - IMPACT FEES - TRANSPORTATION			
Dept 000 - GENERAL			
73-000-415-020	IMPACT FEES - RESIDENTIAL	$	100,000
73-000-415-021	IMPACT FEES - COMMERCIAL	$	10,000
73-000-480-001	BUDGETED USE OF FUND BAL	$	90,000
73-000-710-000	CAPITAL EXPENDITURES	$	200,000
NET OF REVENUES/APPROPRIATIONS - 000 - GENERAL		$	-
ESTIMATED REVENUES - FUND 73		$	200,000
APPROPRIATIONS - FUND 73		$	200,000
NET OF REVENUES/APPROPRIATIONS - FUND 73		$	-
ESTIMATED REVENUES - ALL FUNDS		$	40,106,267
APPROPRIATIONS - ALL FUNDS		$	40,106,267
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		$	-