TOWN OF PENDLETON, SOUTH CAROLINA

BUDGET MESSAGE

Fiscal Year 2026 — 2027

TO: The Honorable Mayor and Members of Town Council
FROM: Town Administrator Steve Miller MPA, ICMA-CM
DATE: May 21, 2026
RE: Submission of the FY 2026–2027 Recommended Operating and Capital Budget

I. INTRODUCTION

It is my privilege to transmit to the Mayor and Town Council the Recommended Operating and Capital Budget for Fiscal Year 2026–2027. This budget is balanced across all funds, fully funds debt service obligations, advances the Town's capital priorities, and meets the operational service levels expected by our residents.

FY2027 is a transition year on several fronts. The Town is completing year seven of a multi-year capital reinvestment cycle anchored by the Wastewater Treatment Plant (WWTP) regional expansion, beginning the second full year of debt service on the 2024 capital financing for the municipal facilities, and implementing a restructured sanitation service model. Each of these decisions is documented in detail in the accompanying departmental narratives and the FY2027 Budget workbook.

The budget recommended herein reflects the policy direction the Mayor has provided to the administration department on the Town's priorities.

II. BUDGET AT A GLANCE — ALL FUNDS

FUND	FY 2027 RECOMMENDED
General Fund (Fund 10)	$7,815,573
Water & Sewer Fund (Fund 20)	$5,008,156
Hospitality & Accommodations Fund (Fund 41)	$746,366
Municipal Facilities / TIF (Funds 11, 12)	$1,754,237
TOTAL OPERATING ALL OPERATING FUNDS	**$15,324,423**

Note: Operating totals include inter-fund transfers but not your capital project fund (50). Fund (50) is summarized in the Capital Reserve Budget and has individual Project Ordinances.

III. GENERAL FUND (FUND 10)

A. What Is in the Budget

Total General Fund resources for FY2027 are recommended at $7,815,573, an increase from the FY2026 budget, driven by higher property taxes and the inclusion of $1,000,000 from Fund Balance for Veterans Park and $929,250 in capital financing.

GENERAL FUND REVENUE LINE ITEM	FY 2027
Current Ad Valorem Taxes	$3,378,308
Insurance Premium Fee	$431,343
Sanitation Fee (roll cart)	$418,298
Energy Franchise Tax	$363,519
Business Licenses	$266,020
Municipal Homestead Funds	$116,453
Local Government Fund	$97,923
Bulk Container (final year)	$0
Proceeds from Capital Financing	$929,250
Fund Balance Appropriated	$1,000,000
TOTAL GENERAL FUND REVENUE	**$7,815,573**

Expenditures are budgeted across the operating departments (Administration, Planning, Building & Grounds, Police, Fire, Street, Sanitation, Recreation) and the Non-Departmental cost center (6600). The Non-Departmental budget of $2,417,528 covers GF debt service, agent fees, and interfund contributions, with the largest single item being the $1,391,637 transfer to the Municipal Facilities Fund supporting renovations to Veterans Park and Town Hall. A 3% cost-of-living adjustment has been applied to all existing GF positions, and five new General Fund positions are funded: two Sanitation Techs, two Building & Grounds Techs, and one Parks & Recreation Director for a combined cost of $290,159 annualized.

B. High-Level Goals — General Fund

- **Service continuity.** Maintain current service levels in Police, Fire, Administration, and Planning while reducing Sanitation service by eliminating recycling and commercial containers, and increasing the Street Department Service by moving back the reallocated position after the hiring of the two sanitation tech positions.
- **Workforce investment.** Implement the 3% COLA and onboard the five new GF positions, completing the staffing model required by the restructured sanitation service.
- **Capital reinvestment.** Fund the $929,250 GF vehicle replacement program (5 replacements + 3 new Police Durango), financed at 5.5% / 5 years with an annual payment of $207,246.
- **Reserve discipline.** Maintain fund balance above the 8 months of operating expenditures and correct the policy to reflect this change.

- **Regional transit support.** Honor the $100,000 increase to the Clemson Area Transit (CAT) contribution, continuing the Town's commitment to regional public transportation.

IV. WATER & SEWER FUND (FUND 20)

A. What Is in the Budget

The Water & Sewer Fund is recommended at $5,008,156 of revenue, with a matching expenditure budget that fully covers operations, debt service, and the WWTP expansion construction cycle. The fund's structure reflects the cost share with the City of Clemson and Anderson County under the joint interlocal agreement.

W&S REVENUE LINE ITEM	FY 2027
Sewer Revenue (service charges)	$2,014,363
Water Revenue (service charges)	$1,257,174
Contribution from City of Clemson	$602,022
Investment Earnings	$350,000
Capitalized Interest (WWTP one-time)	$278,314
W&S Capacity Fees	$188,000
Contribution from Anderson County	$120,404
Other Operating Revenue (incl. tap/conn/DHEC)	$149,329
Clemson Loan Repayment	$48,550
TOTAL W&S REVENUE	**$5,008,156**

The FY2027 budget incorporates a conservative 1.9% growth assumption on water and sewer service charges, slightly below the formal rate study and aligned with FY2026 actual collections. Over the last two years, we have found that the Town has consistently underperformed the rate study. The 5-year rate plan (4% step in FY28 and FY29, then 2%/yr thereafter) remains in effect. The 3% COLA has been applied to all W&S employees, and one new Administrative Assistant position is funded ($60,175). The W&S vehicle replacement plan includes four units: a Case 580 backhoe, a Chevy F3500 dually, a Gehl 303 mini excavator, and a Chevy 7500 dump truck, for a total of $560,000 budgeted as a cash purchase.

B. High-Level Goals — Water & Sewer Fund

- **Complete WWTP construction milestones.** Manage the WWTP regional expansion construction cycle on schedule and on budget; recognize $278,314 of capitalized interest in FY2027 (final year).
- **Honor the WWTP cost-share.** Coordinate with Clemson and Anderson County on the updated O&M and debt-service allocations across the three-entity structure.
- **Replace end-of-life rolling stock.** Cash-purchase four W&S vehicles, all significantly beyond useful life, reducing maintenance exposure on aged equipment.

- **Stay within rate study guidance.** Implement year three of the 5-year rate plan; monitor consumption against rate-study projections and adjust if material variance emerges.
- **Maintain debt-service coverage.** Sustain debt-service coverage ratios above bond covenant thresholds; protect investment-grade credit posture.

C. Future WWTP Authority

In the coming year, the Town Council will be asked to consider transferring ownership of the Wastewater Treatment Plant to a regional Authority. As a first step, a meeting was facilitated in May between the Mayor and the Town's Bond Attorney, with the goal of building a working knowledge of the legal and structural considerations involved and establishing a direct line of dialogue among the Mayor, the Bond Attorney, the Town's municipal advisors, and, in due course, the other partners on the matter. A follow-up meeting with the Town's municipal advisors, First Tryon, is scheduled for June 3rd. First Tryon structures the Town's debt service and plays a direct role in maintaining our bond ratings, making their early involvement essential. While the transfer itself carries no immediate budgetary impact, it will reshape the Town's long-term operational and financial footprint and will require a substantial commitment of time from the Mayor and senior staff to secure final approval.

V. HOSPITALITY & ACCOMMODATIONS FUND (FUND 41)

A. What Is in the Budget

The H&A Fund is funded primarily by the Town's 2% local hospitality tax on prepared food and beverages and the state shared accommodations tax. FY2027 total revenue is $746,366, down from FY2026 because last year included a $298,393 fund balance appropriation that is not being repeated.

H&A REVENUE LINE ITEM	FY 2027
Hospitality Tax Collection (2% local)	$511,687
Contribution from General Fund (Comm. Engagement)	$166,204
Accommodations Tax (state-shared)	$49,999
Festival & Events Revenue	$12,400
Facility Rentals (Depot, Picnic Shelter)	$4,957
Other (Leadership Pendleton, CC fees)	$1,119
TOTAL H&A REVENUE	**$746,366**

Use of H&A funds is restricted by S.C. Code Ann. §§ 6-1-700 et seq. (local hospitality tax) and § 12-36-2630 (accommodations tax) to tourism-related purposes. The fund's four cost centers 3400 Hospitality, 3410 Accommodations, 3420 Community Engagement, and 3430 Building & Grounds H&A are detailed in the departmental narratives.

As discussed in the May 4 Balanced Budget Memo, staff recommends Council defer the Decoration Committee ($50,586) and Village Green Landscaping & Lighting ($50,000) appropriations and redirect the combined $100,586 (plus the $120,000 CMAR allocation) to address the perimeter wall and parking lot reconstruction at Buddy Durham Park. The grant allocation of $135,946 is recommended to be held pending Council direction and addressed by amendment.

B. High-Level Goals — H&A Fund

- **Protect critical infrastructure.** Replace the perimeter wall at Buddy Durham Park and repave the parking and access areas (concrete, 6"), addressing documented safety conditions.
- **Sustain hospitality tax growth.** Support the local food and beverage base through events, branding, and Community Engagement programming; monitor the 3.5% CPI + tourism growth assumption against monthly collections.
- **Complete the branding initiative.** Advance the $42,500 branding work to a deliverable usable by all Town departments (refunded in the FY 27 budget for completion)
- **Maintain statutory compliance.** Document every H&A expenditure under the tourism nexus test required by state law; preserve audit-ready records. This is critical since you are funding Community Engagement within this fund.

VI. WORKFORCE & COMPENSATION

The FY2027 budget funds 45 total FTE across all funds, 39 existing positions plus 6 new positions, with combined personnel costs of $3,720,181. A 3% cost-of-living adjustment has been applied to all existing employees.

WORKFORCE BY FUND	TOTAL COST (w/ FRINGE)
General Fund 28 existing + 5 new = 33 FTE	$2,630,567
H&A Fund 2 existing FTE	$120,315
Water & Sewer 9 existing + 1 new = 10 FTE	$969,299
GRAND TOTAL ALL FUNDS 45 FTE	**$3,720,181**

VII. CAPITAL PLAN & DEBT SERVICE

The FY2027 capital plan combines pay-as-you-go cash purchases, the 2024 financing draw, and CMAR-funded capital reserve contributions across funds:

- **GF vehicle replacement:** $885,000, financed at 5.5% over 5 years ($207,246 annual payment).
- **W&S vehicle replacement:** $560,000, cash purchase.
- **Municipal Facilities transfer:** $1,391,637 (Veterans Park, Town Hall renovations).
- **Capital Reserve contribution (GF):** $177,254.
- **CMAR allocations:** GF $177,254, W&S $67,901, H&A $120,000 (recommended redirection per Section V).

- **GF debt service:** $682,433 total: $550,443 principal, $88,824 interest, $43,166 agent fee.
- **W&S WWTP capitalized interest:** $278,314 (final year before assets placed in service).

VIII. CRITICAL RISK PROPERTY TAX BASELINE & OCTOBER AUDITOR BILLING

ACTION REQUIRED: MAYOR MONITORING

Establishing a reliable baseline for FY2027 property tax revenue has been the single most difficult forecasting exercise in this budget. The County Auditor's preliminary indication was actually a reduction in our property tax rolls. The reduction has since been reversed. However, with the fluctuation in values and the inclusion of tax district 420, the budget includes a conservative number. Until the October billing run is produced by the Auditor's office, the Town does not have a firm number against which to measure actual collections.

The Mayor, as the Budget Officer, should expect that adjustments may be necessary and create the budget amendment in January to reflect any needed adjustments.

- **Monitor the October billing closely.** The County Auditor's October tax billing is the first authoritative read on the Town's actual FY2027 ad valorem base. The mayor will report to the council immediately upon receipt of the billing register (Normally, January-February is a good time to verify the October numbers).
- **Compare against the budgeted line item.** If the October billing materially differs from this figure, either due to additional pending appeals, new construction not captured in the preliminary roll, or millage application discrepancies, a mid-year budget amendment will be brought forward.
- **Maintain reserves as the first line of defense.** Any shortfall identified at the October billing will first be addressed through reserve management before considering service reductions.
- **Continue active dialogue with the Auditor.** The Mayor should continue discussions with the County Auditor's office regarding the assessment appeal and the potential for credit. The outcome of those discussions, if favorable, will be reflected in a budget amendment.
- **Plan for a Q2 budget review.** Recommend that Council schedule a formal budget-to-actual review in January or early February, once billing is stabilized, to confirm whether FY2027 is on track or requires action.

Bottom line: the property tax line is the single largest source of GF revenue at $3,853,567, or 65.4% of the General Fund. A material variance in this line cannot be absorbed within the operating budget without action. Council awareness and timely review of the October billing are essential.

IX. OTHER KEY POLICY ITEMS

- **Sanitation service model.** This budget reflects the elimination of recycling and commercial containers and the restructured sanitation operations plan previously presented to Council. Staffing, equipment, and operating costs in the budget align with that plan.
- **Bulk container revenue ($55,697).** Final year of this revenue source; eliminated after FY2026 per the service model change. This budget will reflect a structurally smaller sanitation revenue base.
- **IT services contract (+40%).** Absorbed in the contract services line. No service degradation expected. W&S shares $40,584 added to contract services, GF carrying the remaining $64,416.
- **Flock Camera maintenance (+$21,000).** Required to maintain the West Queen Street neighborhood cameras under the grant award terms.
- **Fund balance appropriation ($1,000,000).** Authorized in the GF revenue plan to support one-time capital priorities; not a recurring revenue source. Long-term GF sustainability requires structurally balanced operations.

X. RECOMMENDATION

I respectfully recommend that the Mayor and Town Council adopt the FY 2026–2027 Recommended Budget as presented in the accompanying workbook and departmental narratives, with the staff recommendations regarding the H&A Fund redirection at Buddy Durham Park.

Council should also formally direct the Mayor to report back on the October Auditor billing at the first regular meeting following receipt, with any recommended budget amendments arising from the property tax baseline reconciliation.

Respectfully submitted,

Steve Miller MPA, ICMA-CM
Town Administrator

Town of Pendleton, South Carolina

TOWN OF PENDLETON, SC | BUDGET NARRATIVE & JUSTIFICATION | FY2026-2027

REVENUE — GF — Fund 10 | GF REVENUE

Department / Fund: GF — Fund 10 — GF Revenue **Fund:** General Fund **Prepared by:** SM **Date:** 4/7/2026

PART 1 — BUDGET SUMMARY & VARIANCE

Budget Category	FY25 Actual	FY26 Budgeted	FY26 Estimated	FY27 Proposed	$ Change	% Change	Status
Total Revenue	$6,197,792	$6,755,332	$6,857,960	$5,933,721	($821,611)	(12.2%)	▼ Decrease

PART 2 — JUSTIFICATION FOR CHANGES FROM PRIOR YEAR

Line Item / Category	FY26 Amount	FY27 Amount	$ Change	Reason for Change
Current ad Valorem Taxes	$3,195,723	$3,402,378	$206,655	This change comes from new structures receiving their CO and being able to be taxed and exsisting home sales
Business Licenses	$175,000	$266,020	$91,020	Business Licenses are still a challenging revenue. The bulk of the revenue comes from construction permits which are slowing down.
Munciipal Homestead Funds	$108,361	$116,453	$8,092	State payments to offset the loss in property tax due to the homestead exemption.
Local Govrernment Tax	$86,000	$97,923	$11,923	This is the old revenue-sharing model. It was a negotiated settlement, and now law on how the funds are distributed. It will slowly grow over time, using 4.5 % of the prior year State General Fund. We receive 16.722% per quarter.
Energy Franchise Tax	$358,195	$363,519	$5,324	This is a sales tax placed on energy providers that serve customers inside the Town Limits. The current rate is 5%. Most of the revenue is received around March and April then in August of the next fiscal year.
Insurance Premium Fee	$424,000	$431,343	$7,343	This is a business license fee placed on all policies sold inside the Town. The bulk of this revenue is allocated in the next fiscal year and accured back to the fiscal year prior.
Sanitaion Fee	$403,200	$442,365	$39,165	Roll Cart container revenue. Restricted to be used for sanitation only.
Bulk Container	$45,341	$55,697	$10,356	bulk container revenue. Restricted to be used for sanitation only.
Proceeds from Capital Financing	$1,000,000	$745,000	($255,000)	Funds from financing activities
Fund Balance Appropriated	-	$1,000,000	$1,000,000	Funds from our savings accounts
TOTAL CHANGE	$5,795,820	$6,920,698	$1,124,878	

PART 3 — PROGRAM DESCRIPTION & PURPOSE

Briefly describe this department/fund's mission, key programs, and staffing:

The General Fund (Fund 10) is the Town's primary operating fund, supporting the core services that residents experience every day — police protection, fire response, street maintenance, sanitation, planning, building & grounds, recreation, and general administration. The largest single revenue source is the current ad valorem property tax, providing approximately 65.4% of total FY27 General Fund revenue. Other major sources include the Sanitation Fee (roll-cart container revenue, restricted by ordinance to sanitation operations); the Insurance Premium Fee (a state-collected business license fee on insurance policies sold within the Town); the Energy Franchise Tax (a 5% tax on energy providers serving customers within the Town limits, with most revenue received in March-April and again in August); Business Licenses (largely construction-driven and volatile); the Municipal Homestead Fund (state payments offsetting the homestead exemption); and the Local Government Fund (the negotiated state revenue-sharing distribution, calculated at 4.5% of the prior-year State General Fund).

Most General Fund revenues are unrestricted and may be used for any lawful municipal purpose. The Sanitation and Bulk Container fees are the principal exceptions both are restricted to sanitation operations. FY27 also includes a $929,250 draw on capital financing proceeds and a $1,000,000 fund balance appropriation supporting one-time capital priorities; neither is a recurring revenue source, and long-term GF sustainability depends on structurally balanced current-year operations.

TOWN OF PENDLETON, SC | BUDGET NARRATIVE & JUSTIFICATION | FY2026-2027

REVENUE — GF — Fund 10 | GF REVENUE

PART 4 — HOW ALLOCATED FUNDS WILL BE SPENT (Spending Plan)

Acct #	Expenditure Category	Q1 (Jul-Sep)	Q2 (Oct-Dec)	Q3 (Jan-Mar)	Q4 (Apr-Jun)	Annual Total	% of Budget	Purpose / Notes
3110-0001	Current Ad Valorem Taxes	$20,000	$250,000	$2,882,378	$250,000	$3,402,378	57.3%	General Growth and property sales
3350-0001	Municipal Homestead Funds	-	-	$116,453	-	$116,453	2.0%	This is paid by the state out of income tax
3350-0002	Local Government Fund	$24,481	$24,481	$24,481	$24,481	$97,923	1.7%	This is a revenue share with the state
3210-0001	Business Licenses	$5,000	$5,000	$5,000	$251,020	$266,020	4.5%	With the decrease in home construction this needs to be watch to see if it decreases.
3390-0002	Energy Franchise Tax		$120,000	$161,147	$82,372	$363,519	6.1%	Adopted by Council and is a sales tax on power
3390-0007	Insurance Premium Fee	$5,000	-	$20,000	$406,343	$431,343	7.3%	The Business Licenses charge on insurance policies.
3500-0002	Sanitation Fee (Roll Cart)	$110,591	$110,591	$110,591	$110,591	$442,365	7.5%	Currently $14 a month.
3500-0001	Bulk Container (final year)	-	-	-	-	-	-	This is being eliminated in the budget
3510-0018	Proceeds from Capital Financir	-	$929,250	-	-	$929,250	15.7%	Revenue from your bonds for vehicle sales.
3999-0001	Fund Balance Appropriated	-	$1,000,000	-	-	$1,000,000	16.9%	One time revenue from your savings account.
TOTAL			$2,439,322	$3,320,050	$1,124,807	$7,049,251	100\%	

TOWN OF PENDLETON, SC | BUDGET NARRATIVE & JUSTIFICATION | FY2026-2027

4100 | ADMINISTRATION

Department / Fund:	Fund:	General Fund	Prepared by:	AB/AC	Date:	5/26/2026

PART 1 — BUDGET SUMMARY & VARIANCE

Budget Category	FY25 Actual	FY26 Budgeted	FY26 Estimated	FY27 Proposed	$ Change	% Change	Status
Total Expenditures	$897,417	$926,658	$949,757	$877,471	($49,187)	(5.3%)	▼ Decrease

PART 2 — JUSTIFICATION FOR CHANGES FROM PRIOR YEAR

Line Item / Category	FY26 Amount	FY27 Amount	$ Change	Reason for Change
10-4100-6400-0000 General Insurance & Bonds	$25,472	$48,161	$22,689	Increase in insurance amounts
10-4100-0200-0000 Salaries	$310,023	$165,779	($144,244)	1/2 of Admin salaries are being distributed to the Water & Sewer Fund & other related salary line items
10-4100-0400-0000 Professional Services	$50,500	$75,500	$25,000	GAP analysis that is proposed to be completed
10-4100-3300-0000 Departmental Supplies	$49,998	$34,998	($15,000)	Removed funds used for Strategic Plan
10-4100-4501-0000 Contract Service: Equip Maint	$81,220	$100,000	$18,780	Increases in contracts with Harris, TSA Choice and etc.
10-4100-4502-0000 Contract Service: CATS Bus	$91,800	$200,000	$108,200	Increase in CAT Bus contract
10-4100-1400-0000 Travel & Training	$36,208	$27,000	($9,208)	We've noticed a decrease in the expenditures for this line item and reduced it accordingly.
TOTAL CHANGE	$645,221	$651,438	$6,217	

PART 3 — PROGRAM DESCRIPTION & PURPOSE

Briefly describe this department/fund's mission, key programs, and staffing:

The Mission of the Administration Department is to provide responsive public service based upon the needs of our citizens as set forth in the policies and ordinances established by the Pendleton Town Council.

The Administration Department is committed to working collectively with citizens to solve problems confronting our community as we move into the twenty-first century. Key programs include: finance and budget control, licensing and revenue administration, grants, communications/public information, council support, capital projects/efficiency work, and special-project coordination. The Administration Departmetn provides support to all other Town Departments and employees.

PART 4 — HOW ALLOCATED FUNDS WILL BE SPENT (Spending Plan)

Acct #	Expenditure Category	Q1 (Jul-Sep)	Q2 (Oct-Dec)	Q3 (Jan-Mar)	Q4 (Apr-Jun)	Annual Total	% of Budget	Purpose / Notes
10-4100-0400-0000	Professional Services	18,875	18,875	18,875	12,625	$69,250	7.9%	Financial Advisoris, Strategic Direction Plan, HR Services, Accounting Services
10-4100-0400-0001	Legal Services	8,750	8,750	8,750	8,750	$35,000	4.0%	Attorney Fees
10-4100-1400-0000	Travel & Training	6,750	6,750	6,750	6,750	$27,000	3.1%	All Administration staff training and Council, Summer MASC, HLAD
10-4100-3300-0000	Dept. Supplies-Materials	8,750	8,750	8,750	8,748	$34,998	4.0%	Office Supplies, Meeting Meals, Swag Items
10-4100-3400-0000	Equipment	2,500	2,500	2,500	2,500	$10,000	1.1%	Administration Staff and Town Council
10-4100-4501-0000	Contract Services: Equip. Maint.	20,305	20,305	20,305	20,305	$81,220	9.3%	Copier, Work Order System, Peak Agenda Program(granicus)
10-4100-4504-0000	Contracts: CAT Bus	185,000	15,000	0	0	$200,000	22.8%	CAT bus contract has increased(Shop with a Cop, Fall Festival, etc
10-4100-5300-0000	Dues & Subscriptions	4,125	4,125	4,125	4,125	$16,500	1.9%	Chambers Memberships, MASC subscriptions,Mayor's Association, Canva, Adobe
10-4100-6400-0000	General Insurance & Bonds	24,080	24,081	0	0	$48,161	5.5%	General Insurance, to include Tort, Vehicle, Worker's Compensation, Etc
TOTAL		$279,135	$109,136	$70,055	$63,803	$522,129	100.0%	

PART 5 — GOALS, PERFORMANCE MEASURES & BUDGET PRIORITIES

#	Goal / Objective	Measure / KPI	Target	Tied to Budget Line
1	Successfully onboard a new Town Administrator	100% onboarding,briefings, and meetings completed	14-Sep-26	0200
2	Successfully onboard a new Town Planner	100% onboarding,briefings, and meetings completed	TBD by Mayor	
3	Successfully hire & oboard all new approved positions	100% onboarding completed	15-Jan-27	Across all departments & funds
4	Possible partnership development with YMCA		TBD by Mayor	
5	Research & evaluate public transporation contract options	TBD by Council	TBD by Council	4504

TOWN OF PENDLETON, SC | BUDGET NARRATIVE & JUSTIFICATION | FY2026-2027

4110 | PLANNING

Department / Fund: 4110 — Planning **Fund:** General Fund **Prepared by:** OR/SM **Date:** 5/26/2026

PART 1 — BUDGET SUMMARY & VARIANCE

Budget Category	FY25 Actual	FY26 Budgeted	FY26 Estimated	FY27 Proposed	$ Change	% Change	Status
Total Expenditures	$216,372	$384,843	$229,748	$276,660	($108,183)	(28.1%)	▼ Decrease

PART 2 — JUSTIFICATION FOR CHANGES FROM PRIOR YEAR

Line Item / Category		FY26 Amount	FY27 Amount	$ Change	Reason for Change
0200 Salaries		$122,471	$123,863	$1,392	This still includes the position of one full-time planner, leaving the approved FTE count at 2 for this department.
0400 Proffessional Services		$88,361	$40,408	($47,953)	Professional services are where you pay for design and engineering fees. This decrease reflects the changes in approach to the UDO. However it still includes $35,000 to help the Asst. Town Planner with the UDO adoption process until a full time planner is
7400 Capital Outlay Equipment		$60,000	-	($60,000)	Planning needs very few capital items. After the purchase of the truck your capital will be low in comaparison to other departments.
TOTAL CHANGE		**$270,832**	**$164,271**	**($106,561)**	

PART 3 — PROGRAM DESCRIPTION & PURPOSE

Briefly describe this department/fund's mission, key programs, and staffing:

The Pendleton Planning Department supports a community of about 3,700 residents by managing land-use planning, zoning, and development review. With a two-person staff, the department oversees zoning permits, comprehensive planning efforts, and support for local boards, helping guide responsible growth and protect the town's character.

PART 4 — HOW ALLOCATED FUNDS WILL BE SPENT (Spending Plan)

Acct #	Expenditure Category	Q1 (Jul-Sep)	Q2 (Oct-Dec)	Q3 (Jan-Mar)	Q4 (Apr-Jun)	Annual Total	% of Budget		Purpose / Notes
0400	Professional Services	$15,000	$15,000	$5,000	-	$35,000	$55,000	54.5%	UDO Adoption
1400	Travel and Training	-	-	$3,500	-	$3,500	$7,000	6.9%	Planning Conference
3300	Departmetnal Supplies	-	$5,000	$2,500	$2,500	$10,000	$20,000	19.8%	Outfitting the needs of the new Town Planner/Computer/Phone/etc.
4501	Contract Services	-	$1,685	-	$315	$2,000	$4,000	4.0%	GIS subscription and computer support
8400	Code Enforcement Expenses	-	-	-	$7,500	$7,500	$15,000	14.9%	Council needs to direct how code enforcment will be completed in the future.
TOTAL			**$21,685**	**$11,000**	**$10,315**	**$58,000**	**$101,000**	**100.0%**	

PART 5 — GOALS, PERFORMANCE MEASURES & BUDGET PRIORITIES

#	Goal / Objective	Measure / KPI	Target	Tied to Budget Line
1	Incease Code Enforcment	Devote 2 days per week	30-Jun-27	Increase business license revenue an decreaes the amount of work completed without a permit.
2	Proactive Complaint Resonse	Initial address all compllaints withing 5 buisnss days.	30-Jun-27	Ensure that the initial investigation and response to a complaint are completed within 5 business days of receipt. Be able to track and document the response time, complaint type, and locations.
3	Increase compliance with Buisiness llcense	Compare Year over Year collections rates and amounts	30-Jun-27	Compare year-over-year revenues from business licensees tracking the type of licenses, the amount of revenue, along with other data related to licenses in compliance and out of compliance.
4	Obatain Certification for Storm Water Plan Reviewer	pass the exaim	12,30,2026	Pass the state certificaiton examine for plan reviewer.

TOWN OF PENDLETON, SC | BUDGET NARRATIVE & JUSTIFICATION | FY2026-2027

4200 | BLDG & GROUNDS

Department / Fund: 4200 — Bldg & Grounds **Fund:** General Fund **Prepared by:** JL **Date:** 5/26/2026

PART 1 — BUDGET SUMMARY & VARIANCE

Budget Category	FY25 Actual	FY26 Budgeted	FY26 Estimated	FY27 Proposed	$ Change	% Change	Status
Total Expenditures	$608,442	$311,423	$349,924	$591,743	$280,320	90.0%	▲ Increase

PART 2 — JUSTIFICATION FOR CHANGES FROM PRIOR YEAR

Line Item / Category	FY26 Amount	FY27 Amount	$ Change	Reason for Change
1520 Maint & Rep Vet PK	$25,000	$30,000	$5,000	The increase from $25,000 to $30,000 is needed to address rising maintenance costs, aging infrastructure, and increased park usage. Higher material and repair costs, along with more frequent upkeep needs, have made the current budget insufficient. This adjustment will help ensure timely repairs, maintain safety, and prevent more costly issues in the future.
1560 Maint Village Green	$27,833	$42,833	$15,000	Level 1 maintenance for the Village Green includes high-frequency, proactive upkeep to maintain a premier, event-ready public space. This includes routine turf care (frequent mowing, fertilization, aeration), irrigation monitoring and repairs, seasonal landscaping enhancements, and daily cleanliness standards. Additional efforts include infrastructure upkeep (walkways, benches, lighting), event setup and recovery, and ongoing tree and landscape management. These programs ensure the Green remains safe, attractive, and consistently maintained as the Town's central and most visible gathering space.
3600 Uniforms	-	$6,000	$6,000	Implementing a standardized uniform for all employees promotes a professional and consistent appearance while representing the Town in a positive and unified manner. Uniforms improve employee visibility and identification, enhancing public trust and safety, especially when working in public spaces. Additionally, standardized uniforms support workplace safety by ensuring appropriate attire for job duties and reduce wear and tear on employees' personal clothing. This investment contributes to team cohesion, professionalism, and operational efficiency across all departments.
1600 Maint & Repair Equip	$8,200	$8,474	$274	The $8,474 allocation for maintenance and repair of equipment supports the ongoing upkeep of tools and machinery essential to Building & Grounds operations across more than 15 Town properties. This represents a modest increase of $274, reflecting standard increases in material and service costs. Regular maintenance ensures equipment remains safe, reliable, and operational, reducing downtime and extending asset life. This funding allows for timely repairs, preventative servicing, and replacement of worn components, helping avoid more costly breakdowns and ensuring staff can efficiently perform daily maintenance responsibilities.
1570 Maint & Repair PWs	$15,000	$5,000	($10,000)	The Maintenance & Repair budget for Public Works facilities has been reduced from $15,000 to $5,000 due to several planned upgrades being transitioned to the CMAR project. This adjustment reflects a shift in funding responsibility while still maintaining a baseline allocation for routine maintenance and minor repairs. The remaining funds will support ongoing upkeep, address small-scale repair needs, and ensure facilities remain safe and operational throughout the fiscal year.
1510 Maint & Repair Town Hall	$32,254	-	($32,254)	No funding is requested for Town Hall Maintenance & Repair in this fiscal year, as all major maintenance and improvement needs are being addressed through the CMAR project. This approach consolidates project costs and ensures comprehensive upgrades are completed efficiently under a single contract, eliminating the need for separate budget allocations within this line item.
1521 Maint & Repair Dog House	$5,000	-	($5,000)	No funding is requested for Dog House Maintenance & Repair in this fiscal year, as planned improvements and maintenance needs are being incorporated into the CMAR project. The previous year's allocation of $5,000 is no longer necessary under this approach, as work will be completed through the consolidated capital project, improving efficiency and coordination.
1530 Maint & Repair Depot Bldg	$5,000	-	($5,000)	No funding is requested for Depot Building Maintenance & Repair in this fiscal year, as all maintenance and improvement needs are being addressed through the CMAR project. The previous year's allocation of $5,000 is no longer required under this approach, as work will be completed as part of the consolidated capital improvement effort, ensuring efficiency and coordination.
3300 Departmental Supplies-Material	$5,437	$5,437	-	The Departmental Supplies budget will remain at $5,437, which is sufficient to support routine operational needs across Building & Grounds, including the addition of Veterans Park. This funding covers essential materials and supplies required for daily maintenance, minor repairs, and upkeep of Town facilities and properties. Maintaining this funding level ensures the Division can continue to operate efficiently, absorb the added responsibility of Veterans Park, and respond to ongoing maintenance demands without disruption.
1580 Maint & Repair Hwy 76 Island	$4,000	$4,000	-	The Maintenance & Repair budget for the Hwy 76 Islands will remain at $4,000, consistent with the previous fiscal year. These landscaped roadway islands serve as a primary entrance into Town and feature prominent signage and aesthetic elements that require ongoing upkeep. Funding supports routine maintenance such as mowing, trimming, mulching, plant replacement, and irrigation repairs to ensure these areas remain well-maintained and visually appealing. Maintaining this level of funding allows the Town to preserve a positive first impression for residents and visitors.
TOTAL CHANGE	**$127,724**	**$101,744**	**($25,980)**	

4200 | BLDG & GROUNDS

Briefly describe this department/fund's mission, key programs, and staffing

The Building & Grounds Division is responsible for the comprehensive maintenance, repair, and upkeep of more than 15 Town-owned facilities, parks, and public spaces, including high-visibility assets such as the Village Green, Veterans Park, and key gateway corridors. The purpose of this program is to ensure all Town properties are safe, functional, and maintained to a high standard that reflects positively on the community.

Key programs include facility maintenance and repair, grounds and turf management, irrigation system management, landscape and beautification, preventative maintenance, and event support services.

Core programs include facility maintenance and repair, grounds and turf management, irrigation system upkeep, landscaping and beautification, and support for public events. The Division also emphasizes preventative maintenance to extend the life of Town assets, reduce long-term costs, and minimize service disruptions.

With expanded responsibilities and a focus on proactive maintenance, the program is structured to improve response times, maintain consistent service levels, and enhance the overall appearance and usability of public spaces. This approach supports both daily operations and long-term asset sustainability while reinforcing the Town's commitment to quality and community pride.

1520	Maint & Rep Vet PK	$10,000.00	$8,000	$6,000	$6,000	$30,000	5.1%	The $30,000 allocation for Veterans Park will support routine maintenance, repairs, and upkeep to ensure the park remains safe, functional, and visually appealing. Funds will be used for turf care (mowing, fertilization, irrigation repairs), playground and facility repairs, and general grounds maintenance. Additional expenditures include materials, equipment maintenance, and contractor services as needed for repairs and preventative maintenance. This funding allows for timely response to issues, reduces deferred maintenance, and supports consistent service levels for a heavily utilized public space.
1560	Maint Village Green	$14,000	$11,000	$8,000	$9,833	$42,833	7.2%	The Village Green maintenance budget will be allocated strategically throughout the fiscal year to balance immediate needs, peak season demands, and future planning. Funding will be front-loaded to address baseline improvements such as irrigation optimization, turf conditioning, and initial aesthetic enhancements. Spending will then support consistent, high-level maintenance during peak usage periods, followed by more moderate expenditures focused on sustaining turf quality and addressing minor repairs. A portion of funds will be reserved toward the end of the fiscal year to manage unforeseen issues and support planning and preparation for future capital improvements, including potential turf replacement. This approach ensures the Green remains in premier condition while positioning the Town for long-term asset sustainability.
3600	Uniforms	$1,500.00	$1,500	$1,500	$1,500	$6,000	1.0%	Funds for the Cintas uniform program will be distributed evenly throughout the fiscal year to support ongoing service, cleaning, and replacement needs.
1600	Maint & Repair Equip	$3,000.00	$2,200	$1,700	$1,574	$8,474	1.4%	This quarterly breakdown is designed to prioritize preventative maintenance early in the fiscal year while ensuring sufficient funding remains available for routine servicing and unexpected repairs. By front-loading critical maintenance and reserving funds later in the year, the Division can maintain equipment reliability, reduce downtime, and avoid costly emergency replacements while supporting consistent operations.
1570	Maint & Repair PWs	$1,500.00	$1,250	$1,000	$1,250	$5,000	0.8%	This quarterly breakdown reflects a reduced budget focused on maintaining basic facility operations while major improvements are addressed through the CMAR project. Funds are allocated early in the year to stabilize any immediate maintenance needs, followed by moderate, consistent spending to support routine upkeep. A portion is reserved later in the fiscal year to address unforeseen repairs, ensuring flexibility while operating within a limited budget.
1510	Maint & Repair Town Hall	$0.00	-	-	-	-	0.0%	No funds are allocated for Town Hall Maintenance & Repair across any quarter of the fiscal year, as all maintenance and improvement activities are being managed through the CMAR project. This eliminates the need for quarterly expenditures within this budget line while ensuring all work is completed under a coordinated capital improvement plan.

4200 | BLDG & GROUNDS

1520	Maint & Repair Dog House	0	-	-	-	-	0.0%	No funds are allocated for Dog House Maintenance & Repair in any quarter of the fiscal year, as all related maintenance and improvement activities are being completed through the CMAR project. This eliminates the need for separate quarterly expenditures while ensuring the facility is addressed through a comprehensive capital improvement effort.
1530	Maint & Repair Depot Bldg	0	-	-	-	-	0.0%	No funds are allocated for Depot Building Maintenance & Repair in any quarter of the fiscal year, as all related maintenance and improvement activities are being completed through the CMAR project. This eliminates the need for quarterly expenditures while ensuring the facility is addressed through a coordinated capital improvement plan.
3300	Departmental Supplies	1360	$1,360	$1,360	$1,357	$5,437	0.9%	This quarterly breakdown provides a consistent and balanced allocation of funds to support ongoing operational needs throughout the fiscal year. By distributing funds evenly, the Division ensures a steady supply of materials for routine maintenance, minor repairs, and daily upkeep across all assigned properties, including Veterans Park, without periods of shortage or over-allocation.
1580	Maint & Repair 76 Island	1200	$1,000	$800	$1,000	$4,000	0.7%	This quarterly breakdown aligns funding with seasonal landscaping needs and ensures consistent maintenance of the Hwy 76 Islands throughout the year. By allocating funds to support initial improvements, peak growing season demands, and end-of-year upkeep, the Town can maintain a well-kept and welcoming entrance while effectively managing resources across the fiscal year.
TOTAL			$26,310	$20,360	$22,514	$101,744	-	

PART 5 — GOALS, PERFORMANCE MEASURES & BUDGET PRIORITIES

#	Goal / Objective	Measure / KPI	Target	Tied to Budget Line
1	Maintain high-quality conditions at Veterans Park and Village Green	Work order completion rate and scheduled inspection reports	90% of maintenance tasks completed within scheduled timeframe	Maintenance & Repair (Parks / Village Green) 1520/1560
2	Improve preventative maintenance across all Town properties	Ratio of preventative vs. reactive maintenance tasks	70% preventative maintenance activities	Building & Grounds Operations 1520/1560
3	Enhance irrigation efficiency and turf health	Number of irrigation-related repairs and system issues	15% reduction in irrigation issues year-over-year	Irrigation & Grounds Maintenance 1560
4	Maintain Village Green as a premier, event-ready space	Monthly condition inspections and event readiness checks	Maintain "excellent" condition rating year-round	Village Green Maintenance 1560
5	Improve response time for maintenance requests across 15+ facilities	Average response time to service requests	Respond to non-emergency requests within 48 hours	Building & Grounds Staffing 1520/1560
6	Promote professional appearance and safety through uniform program	Employee compliance with uniform standards	100% compliance during work hours	Uniform Program 3600

TOWN OF PENDLETON, SC | BUDGET NARRATIVE & JUSTIFICATION | FY2026-2027

5100 | POLICE

Department / Fund: 5100 — Police | Fund: General Fund | Prepared by: DP | Date: 5/26/2026

PART 1 — BUDGET SUMMARY & VARIANCE

Budget Category	FY25 Actual	FY26 Budgeted	FY26 Estimated	FY27 Proposed	$ Change	% Change	Status
Total Expenditures	$989,978	$1,379,473	$1,445,164	$1,445,189	$65,716	4.8%	▲ Increase

PART 2 — JUSTIFICATION FOR CHANGES FROM PRIOR YEAR

Line Item / Category	FY26 Amount	FY27 Amount	$ Change	Reason for Change
Uniforms	$9,150	$13,000	$3,850	Replacement FTE uniforms plus $450.00 per officer plus $150.00 per officer for boots.
Travel and Training	$23,000	$14,510	($8,490)	$1,800 Per officer
Maintenance and Repair Equip.	$6,830	$6,830	-	Fire extinguishers, AED pads and Batteries, Radar recalibration
Maintenance and Repair Vehicle.	$25,940	$30,940	$5,000	Vehicles are one year older, replacement breaks, tires, batteries, ect.
Advertisement	$3,165	$3,165	-	Ads for community events, and recruitment
Fuel	$22,000	$24,000	$2,000	Cost of Fuel
Dept Supplies, material	$31,357	$31,357	-	Druest kits, Desk top for New RMS system
Equip Mis Expenses	$7,500	$7,500	-	Radio bat replacement, Cradle Points, Lights,
Contract Services	$103,294	$110,000	$6,706	12 BWC @ 2133 yr, 6 in car cameras @ 3,200 yr, Cameras from grant, RMS, All other contracts
Dues	$3,000	$2,500	($500)	SCCA and SCLEO for each officer
TOTAL CHANGE	$235,236	$243,802	$8,566	

PART 3 — PROGRAM DESCRIPTION & PURPOSE

Briefly describe this department/fund's mission, key programs, and staffing:

Our department's mission is to protect our community from harm and proactively reduce criminal activities in a professional, effective and just manner. We provide professional, responsive, and community-focused law enforcement services that enhance the safety and quality of life for all residents. This year, we are dedicating nine officers specifically to community engagement efforts, strengthening relationships through active participation in HOA meetings, community education initiatives, and events such as National Night Out. While maintaining a strong commitment to regular patrol operations and public safety, we aim to foster trust, transparency, and collaboration with the community we serve. As staffing levels improve and officers return from leave, we also would like to expand our coverage to include Saturdays, further increasing our visibility and accessibility to the public with the overall goal of having police services 24 hours a day 7 days a week.

PART 4 — HOW ALLOCATED FUNDS WILL BE SPENT (Spending Plan)

Acct #	Expenditure Category	Q1 (Jul-Sep)	Q2 (Oct-Dec)	Q3 (Jan-Mar)	Q4 (Apr-Jun)	Annual Total	% of Budget		Purpose / Notes
10-5100-3600	Uniforms	$3,250	$3,250	$3,250	$3,250	$13,000	$22,750	5.4%	Replacement Uniforms and Boots
10-5100-1400	Travel and Training	$3,627.50	$3,628	$3,628	$3,628	$3,628	$14,511	3.5%	Inservice and Specialized Training
10-5100-1600	Maintenance and Repair Equip.	$3,415	-	$3,415	-	$6,830	$10,245	2.4%	Repair and Maintenance
10-5100-1700	Maintenance and Repair Vehicle	$7,735	$7,735	$7,735	$7,735	$30,940	$54,145	12.9%	Vehicles are older and will need maintenance
10-5100-2600	Advertisement	$791.25	$791	$791	$791	$3,165	$5,539	1.3%	
10-5100-3100	Fuel	$6,000	$6,000	$6,000	$6,000	$24,000	$42,000	10.0%	Rise in fuel prices
10-5100-3300	Dept Supplies, material	7,839	$7,839	$7,839	$7,839	$31,357	$54,875	13.1%	Computer for RMS system
10-5100-3400	Equip. Mis Expenses	0	$3,750	-	$3,750	$7,500	$15,000	3.6%	Lights and retro fit for Animal Control Truck
10-5100-4501	Contract Services	$27,500	$27,500	$27,500	$27,500	$110,000	$192,500	45.9%	RMS system and FLOCK cameras
10-5100-5300	Dues	$2,500	-	-	-	$2,500	$2,500	0.6%	Dues for Officers paid yearly
10-5100-0400	Professional Services	$750	$750	$750	$750	$3,000	$5,250	1.3%	Community events
TOTAL			$61,243	$60,908	$61,243	$235,920	$419,314	100.0%	

PART 5 — GOALS, PERFORMANCE MEASURES & BUDGET PRIORITIES

#	Goal / Objective	Measure / KPI	Target	Tied to Budget Line
1	Hold Community event monthly	host 1 event per month	12 events annually	10-5100-0400
2	Join and participate in National Night Out	Target Neighborhoods for participation	Compare pre and post event data	10-5100-2600
3	Start some Saturday coverage	Start Saturday coverage by 12/2026	100% of Saturdays covered	10-5100-0200
4	Full time Police services	24/7 Police coverage		10-5100-0200

TOWN OF PENDLETON, SC | BUDGET NARRATIVE & JUSTIFICATION | FY2026-2027

5600 | STREET

Department / Fund:	5600 — Street	Fund:	General Fund	Prepared by:	JL	Date:	5/26/2026

PART 1 — BUDGET SUMMARY & VARIANCE

Budget Category	FY25 Actual	FY26 Budgeted	FY26 Estimated	FY27 Proposed	$ Change	% Change	Status
Total Expenditures	$741,111	$763,496	$739,307	$977,793	$214,297	28.1%	▲ Increase

PART 2 — JUSTIFICATION FOR CHANGES FROM PRIOR YEAR

Line Item / Category	FY26 Amount	FY27 Amount	$ Change	Reason for Change
3300 Dept Supplies-Material	$7,937	$10,000	$2,063	The increase in Department Supplies reflects rising material costs necessary to support daily operations and ongoing street maintenance activities. Adjusting this budget ensures the Division can maintain service levels, respond to routine maintenance needs, and operate efficiently despite market price increases
3301 Supplies -Street Signs & Poles	$2,454	$4,500	$2,046	The requested increase of $2,046 in supplies for street signs and poles reflects a shift toward more proactive maintenance in this area. Previously, limited staffing restricted the ability to address repairs in a timely manner. With improved personnel capacity, resources can now be allocated to routinely inspect, repair, and replace damaged or aging signs and poles This funding will support faster response times, improved visibility and safety, and ensure compliance with roadway standards
3350 Supplies: General	$3,921	$3,921	-	The Department Supplies: General budget will remain at $3,921, consistent with the previous fiscal year. This funding level is sufficient to support routine operational needs, including materials required for daily street maintenance activities such as pothole repairs, ditching, right-of-way upkeep, and general roadway support Maintaining this allocation ensures the Street Division can continue to operate efficiently, address ongoing maintenance demands, and provide consistent service levels without interruption
5700 Miscellaneous	$10,209	$10,209	-	The Miscellaneous budget will remain at $10,209, consistent with the previous fiscal year. This funding supports a range of variable and unforeseen operational needs that are not easily categorized under specific line items but are essential to maintaining daily street operations Maintaining this allocation provides flexibility to address unexpected expenses, minor materials, and incidental costs that arise throughout the year, ensuring the Street Division can respond efficiently without disruption to service levels
7302 Capital Outlay: Sidewalks	$10,000	$10,000	-	The Capital Outlay budget for sidewalks will remain at $10,000, consistent with the previous fiscal year. This funding supports ongoing improvements, repairs, and small-scale expansions to the Town's sidewalk infrastructure Maintaining this allocation allows the Street Division to address priority areas, improve pedestrian safety and accessibility, and respond to minor infrastructure needs without requiring larger capital projects
7400 Capital Outlay Equipment	$75,000	-	($75,000)	No funding is requested for Capital Outlay (Equipment) in this fiscal year, as any necessary equipment purchases will be addressed through alternative capital funding sources. The previous year's allocation of $75,000 is not required under this approach, allowing for more strategic and centralized planning of equipment acquisitions This adjustment reflects a shift in funding strategy while ensuring operational needs can still be met through coordinated capital investments
7501 Captal Outlay: Street Paving	$80,000	$80,000	-	The Capital Outlay budget for street paving will remain at $80,000, consistent with the previous fiscal year. This funding supports ongoing roadway improvements, including resurfacing, patching, and addressing priority areas to maintain safe and functional streets Maintaining this allocation allows the Town to proactively manage pavement conditions and extend the life of roadway infrastructure. Additionally, larger paving projects may be pursued through Anderson County Transportation Committee (ACTC) funding if identified, maximizing available resources and leveraging external funding opportunities
TOTAL CHANGE	$189,521	$118,630	($70,891)	

PART 3 — PROGRAM DESCRIPTION & PURPOSE

Briefly describe this department/fund's mission, key programs, and staffing:

The Street Department is responsible for the maintenance, repair, and improvement of the Town's roadway infrastructure to ensure safe, reliable, and efficient transportation for residents and visitors. This includes oversight of street signage, pothole and pavement repairs, drainage and ditching operations, right-of-way maintenance, and roadway striping and thermoplastic applications.

Key programs focus on proactive and reactive maintenance, including sign repair and replacement, roadway surface preservation, drainage improvements to reduce flooding, and vegetation management to maintain clear and safe rights-of-way. The Department also supports capital improvements such as sidewalk repairs and street paving to enhance long-term infrastructure quality and pedestrian accessibility.

With a staff of two employees, the Department emphasizes efficient use of resources, timely response to maintenance needs, and prioritization of high-impact projects. The purpose of this program is to maintain safe travel conditions, extend the life of roadway assets, and improve overall infrastructure while ensuring flexibility to address both planned and unforeseen operational needs.

PART 4 — HOW ALLOCATED FUNDS WILL BE SPENT (Spending Plan)

Acct #	Expenditure Category	Q1 (Jul-Sep)	Q2 (Oct-Dec)	Q3 (Jan-Mar)	Q4 (Apr-Jun)	Annual Total	% of Budget	Purpose / Notes
3300	Department Supplies-M	$3,500.00	$2,500	$2,000	$2,000	$10,000	1.0%	This quarterly breakdown provides a balanced and consistent allocation of funds to support daily street maintenance operations throughout the fiscal year. By distributing funds evenly, the Division ensures reliable access to essential materials needed for routine activities such as pothole repairs, ditching, right-of-way maintenance, and general roadway upkeep, while maintaining flexibility to address ongoing operational demands.
3301	Supplies Street Signs &	$1,800.00	$1,125	$675	$900	$4,500	0.5%	This quarterly breakdown prioritizes early investment to address existing deficiencies and establish a working inventory of signs, poles, and hardware. Funding is then distributed to support ongoing replacements and routine maintenance throughout the year, with a portion reserved for unexpected damage and emergency repairs. This approach ensures timely response to safety needs while maintaining flexibility and consistent service levels.
3350	Supplies: General	980	$980	$980	$981	$3,921	0.4%	This quarterly breakdown provides a consistent and balanced allocation of funds to support ongoing operational needs throughout the fiscal year. By distributing funds evenly, the Street Division ensures a steady supply of materials for routine maintenance and daily operations, preventing shortages and maintaining reliable service delivery.

5600 | STREET

5700	Miscellaneous	3000	$2,500	$2,200	$2,509	$10,209	1.0%	This quarterly breakdown is designed to provide flexibility in managing variable and unforeseen expenses throughout the fiscal year. By allocating funds across each quarter with a slight reserve toward the end of the year, the Division can respond to unexpected operational needs while maintaining consistent service delivery and financial control.
7302	Capital Outlay: Sidewal	2500	$2,500	$2,500	$2,500	$10,000	1.0%	This approach provides flexibility to address sidewalk needs based on priority and available resources. Funds may be reserved for a single impactful project or distributed throughout the year to complete multiple smaller repairs and improvements. This ensures the Town can enhance pedestrian safety, address problem areas, and make efficient use of available funding.
7400	Capital Outlay Equipme	0	-	-	-	-	-	No funds are allocated for Capital Outlay (Equipment) in any quarter of the fiscal year, as equipment purchases will be managed through alternative capital funding sources. This eliminates the need for quarterly expenditures within this budget line while ensuring equipment needs are addressed through a coordinated and strategic capital planning process.
7501	Capital Outlay: Street P	20000	$20,000	$20,000	$20,000	$80,000	8.2%	This approach provides flexibility to address roadway needs based on priority, condition, and available funding opportunities. Funds may be reserved for a larger, high-impact paving project or distributed throughout the year to complete multiple smaller improvements. This ensures efficient use of resources while maintaining safe and serviceable roadways and allowing the Town to leverage additional funding sources such as ACTC when available.
TOTAL			$29,605	$28,355	$28,890	$118,630	100.0%	

PART 5 — GOALS, PERFORMANCE MEASURES & BUDGET PRIORITIES

#	Goal / Objective	Measure / KPI	Target	Tied to Budget Line
1	Improve roadway safety through proactive sign maintenance	Number of signs repaired or replaced	Replace or repair 100% of identified deficient signs	Street Signs & Poles 3301
2	Enhance response time for street maintenance issues	Average response time to tracked work orders	Respond to requests within 48 hours	Department Supplies (Street Division) 3300
3	Maintain and improve roadway conditions through routine repairs and capital projects	Number of potholes repaired and roadway improvements completed	Repair 90% of reported potholes within 5 days and complete planned paving/sidewalk projects	Department Supplies (Patching Materials) 3300
4	Improve drainage and reduce roadway flooding	Linear feet of ditching/clearing completed	Complete scheduled ditch maintenance in priority areas annually	Street Maintenance Operations
5	Maintain clear and safe rights-of-way	Miles of right-of-way cleared	Maintain 100% of priority routes annually	Right-of-Way Maintenance
6	Ensure visibility of roadway markings	Miles of striping/thermoplastic applied	Complete annual striping plan	Striping & Thermoplastic

TOWN OF PENDLETON, SC | BUDGET NARRATIVE & JUSTIFICATION | FY2026-2027

5800 | SANITATION

Department / Fund: 5800 — Sanitation **Fund:** General Fund **Prepared by:** JL **Date:** 5/26/2026

PART 1 — BUDGET SUMMARY & VARIANCE

Budget Category	FY25 Actual	FY26 Budgeted	FY26 Estimated	FY27 Proposed	$ Change	% Change	Status
Total Expenditures	$451,894	$1,358,099	$1,318,482	$1,229,190	($128,909)	(9.5%)	▼ Decrease

PART 2 — JUSTIFICATION FOR CHANGES FROM PRIOR YEAR

Line Item / Category	FY26 Amount	FY27 Amount	$ Change	Reason for Change
0400 Professional Services	$1,520	$1,520	-	The Professional Services budget will remain at $1,520, consistent with the previous fiscal year. This funding supports specialized or contracted services that are not performed in-house, including equipment servicing, disposal-related services, and other operational support as needed. Maintaining this allocation ensures the Sanitation Division can address occasional technical, repair, or service needs efficiently while supporting uninterrupted operations.
1600 Maint & Repair Equip	$29,291	$29,291	-	The Equipment budget will remain at $29,291, consistent with the previous fiscal year. This funding supports the maintenance, repair, and operational readiness of sanitation vehicles and equipment essential to daily collection services. Maintaining this allocation ensures the Division can address routine wear and tear, perform necessary repairs, and sustain reliable service delivery for roll cart collection, bulk pickup, and other sanitation operations without disruption.
1700 Maint & Repair Vehs	$33,956	$33,956	-	The Maintenance & Repair (Vehicles) budget will remain at $33,956, consistent with the previous fiscal year. This funding supports the ongoing maintenance and repair of sanitation vehicles essential to daily operations, including roll cart collection, bulk pickup, and other service routes. Maintaining this allocation ensures vehicles remain safe, reliable, and operational, allowing for timely repairs and preventative maintenance to reduce downtime, extend vehicle life, and maintain consistent service delivery.
3100 Gasoline/Fuel	$36,452	$30,195	($6,257)	The Fuel budget has been reduced from $36,452 to $30,195, reflecting improved fuel efficiency and operational adjustments within the Sanitation Division. Efforts to optimize routes and reduce unnecessary fuel consumption have contributed to lower overall usage. Additionally, the potential removal of the recycling truck from service is expected to further decrease fuel demand by reducing trips to the landfill and recycling processing facilities. This adjustment demonstrates a more efficient use of resources while maintaining current service levels.
3300 Departmental Supplies	$34,862	$34,862	-	The Departmental Supplies budget will remain at $34,862, consistent with the previous fiscal year. This funding supports essential materials required for daily sanitation operations, including supplies for roll cart collection, bulk and brush pickup, leaf services, and general maintenance activities. Maintaining this allocation ensures the Division can continue to operate efficiently, support consistent service delivery, and respond to routine operational needs without disruption.
4500 Contract Services	$11,094	$11,094	-	The Contract Services budget will remain at $11,094, consistent with the previous fiscal year. This funding supports specialized or supplemental services that are not performed in-house, including contracted collection support, disposal-related services, and other operational needs as required. Maintaining this allocation ensures the Division has the flexibility to address service demands, support operational efficiency, and respond to situations where additional resources or external services are necessary to maintain consistent sanitation operations.
TOTAL CHANGE	$147,175	$140,918	($6,257)	

PART 3 — PROGRAM DESCRIPTION & PURPOSE

Briefly describe this department/fund's mission, key programs, and staffing:

The Sanitation Division is responsible for providing reliable, efficient, and responsive solid waste services to the community while maintaining clean and safe neighborhoods. The Division's mission is to deliver consistent collection services, support public health and sanitation standards, and adapt to evolving service needs in a cost-effective and environmentally responsible manner.

Key programs include weekly roll cart collection, bulk and brush pickup, leaf vacuum services, and specialized services for short streets and handicap residents. The Division also supports community cleanliness through timely response to service requests and maintains flexibility to adjust operations based on potential service changes, such as recycling or dumpster service modifications.

With a focused staff, the Division emphasizes route efficiency, equipment reliability, and proactive service delivery to maintain high performance standards. The program is structured to ensure consistent service coverage, optimize operational costs such as fuel usage, and provide dependable sanitation services that meet the needs of residents while supporting overall community quality of life.

5800 | SANITATION

PART 4 — HOW ALLOCATED FUNDS WILL BE SPENT (Spending Plan)

Acct #	Expenditure Category	Q1 (Jul-Sep)	Q2 (Oct-Dec)	Q3 (Jan-Mar)	Q4 (Apr-Jun)	Annual Total	% of Budget		Purpose / Notes
0400	Professional Services	400	$380	$340	$400	$1,520	$2,640	1.1%	This quarterly breakdown is designed to maintain flexibility for specialized and as-needed services throughout the fiscal year. By distributing funds across all quarters with a slight reserve at the beginning and end of the year, the Division can efficiently respond to intermittent service needs while ensuring consistent operational support.
1600	Maint & Repair Equip	10250	$8,200	$6,400	$4,441	$29,291	$48,332	20.2%	This quarterly breakdown prioritizes preventative maintenance and scheduled servicing to ensure sanitation equipment remains reliable and operational throughout the fiscal year. By allocating more funding earlier in the year, the Division can reduce wear-related issues, extend equipment life, and minimize the likelihood of major repairs, supporting consistent and efficient service delivery.
1700	Maint & Repair Vehs	11885	$9,500	$7,000	$5,571	$33,956	$56,027	23.4%	This quarterly breakdown prioritizes preventative maintenance early in the fiscal year to ensure fleet reliability and reduce the likelihood of major breakdowns. Funding is then distributed to support ongoing repairs and wear-related issues, with a portion reserved for end-of-year needs. This approach helps maintain consistent service delivery while extending the life of sanitation vehicles and controlling repair costs.
3100	Gasoline/Fuel	8500	$8,000	$7,200	$6,495	$30,195	$51,890	21.7%	This quarterly breakdown aligns fuel expenditures with operational demand while reflecting ongoing efficiency improvements. By gradually reducing allocations throughout the year, the Division accounts for optimized routing and potential service changes, ensuring fuel is used effectively while maintaining reliable sanitation services.
3300	Departmental Supplies	8715	$8,715	$8,715	$8,717	$34,862	$61,009	25.5%	This quarterly breakdown provides a consistent and balanced allocation of funds to support ongoing sanitation operations throughout the fiscal year. By distributing funds evenly, the Division ensures a steady supply of materials for daily services, preventing shortages and maintaining reliable and uninterrupted service delivery.
4500	Contract Services	3000	$2,800	$2,500	$2,794	$11,094	$19,188	8.0%	This quarterly breakdown provides a balanced and flexible allocation of funds to support contracted services throughout the fiscal year. By distributing funds across all quarters, the Division can respond to routine service needs while maintaining the ability to address unexpected demands, ensuring consistent and efficient sanitation operations.
TOTAL			$37,595	$32,155	$28,418	$140,918	$239,086	100.0%	

PART 5 — GOALS, PERFORMANCE MEASURES & BUDGET PRIORITIES

#	Goal / Objective	Measure / KPI	Target	Tied to Budget Line
1	Maintain reliable weekly sanitation services	Percentage of routes completed on schedule	100% of routes completed weekly	Sanitation Operations
2	Improve response to special service requests (bulk, brush, handicap)	Average response time to tracked service requests	Respond within 3–5 business days	Sanitation Operations
3	Maintain efficient leaf collection services	Number of routes completed during leaf season	Complete all routes on scheduled cycle	Leaf Collection Services
4	Support clean and safe neighborhoods	Number of missed pickups or service complaints	Less than 2% missed or reported issues	Sanitation Operations
5	Optimize fuel usage and operational efficiency	Fuel consumption per route or per ton collected	Maintain or reduce fuel usage compared to prior year	Fuel Costs
6	Adapt to service changes (recycling/dumpster adjustments if applicable)	Successful implementation of service adjustments	Maintain service levels with no disruption	Sanitation Operations

TOWN OF PENDLETON, SC | BUDGET NARRATIVE & JUSTIFICATION | FY2026-2027

6600 | NON-DEPT GF

Department / Fund:	6600 — Non-Dept GF	Fund:	General Fund	Prepared by:	SM	Date:	5/26/2026

PART 1 — BUDGET SUMMARY & VARIANCE

Budget Category	FY25 Actual	FY26 Budgeted	FY26 Estimated	FY27 Proposed	$ Change	% Change	Status
Total Expenditures	$209,260	$1,648,340	$1,666,240	$2,417,528	$769,188	46.7%	▲ Increase

PART 2 — JUSTIFICATION FOR CHANGES FROM PRIOR YEAR

Line Item / Category	FY26 Amount	FY27 Amount	$ Change	Reason for Change
Debt Service: Principal (8100)	$447,584	$550,443	$102,859	Scheduled principal on the Town's General Fund debt portfolio. Increase reflects amortization of the 2024 capital financing now in its second full year of P&I.
Debt Service: Interest (8200)	$57,241	$88,824	$31,583	Interest on outstanding General Fund debt. Parallels principal growth and reflects current rates on the 2024 financing.
Debt Service: Agent Fee (8300)	-	$43,166	$43,166	Trustee / paying-agent fees on the debt portfolio. FY26 budgeted $0; FY26 estimate carried $17,900 added mid-year. FY27 fully funds annual agent fees.
Contribution to Capital Reserve (9040)	$304,271	$177,254	($127,017)	Annual transfer to Capital Reserve Fund (Fund 50) for pay-as-you-go capital. Reduction reflects rebalancing toward the Municipal Facilities contribution.
Contribution to Municipal Facilities (9050)	$673,040	$1,391,637	$718,597	Transfer to Municipal Facilities Fund (Fund 11) supporting Veterans Park Renovation, Town Hall Renovation, and related improvements. Reflects accelerated funding of the FY27 capital plan.
Contribution to H&A Community Engagement (9055)	$166,204	$166,204	-	Held flat. Annual GF transfer to H&A Fund cost center 3420 per Council direction.
Retiree's Hospitalization (6401)	-	-	-	No budgeted retiree hospitalization. No OPEB obligations meeting GASB 75 criteria funded through this line.
Contingency (8000)	-	-	-	Maintained at zero; unforeseen obligations addressed by mid-year budget amendment when required.
TOTAL CHANGE	**$1,648,340**	**$2,417,528**	**$769,188**	

PART 3 — PROGRAM DESCRIPTION & PURPOSE

Briefly describe this department/fund's mission, key programs, and staffing:

The Non-Departmental cost center (6600) accounts for General Fund expenditures not allocable to a specific operating department. The largest categories are debt service (principal, interest, and agent fees on the Town's GF debt portfolio) and interfund contributions transferred to the Capital Reserve Fund (Fund 50), the Municipal Facilities Fund (Fund 11), and the H&A Fund (Fund 41) for Community Engagement. No personnel are assigned to this cost center; staffing and benefits are budgeted in the operating departments. FY27 reflects a significant increase driven primarily by the accelerated transfer to Municipal Facilities and continued amortization of the 2024 capital financing.

PART 4 — HOW ALLOCATED FUNDS WILL BE SPENT (Spending Plan)

Acct #	Expenditure Category	Q1 (Jul-Sep)	Q2 (Oct-Dec)	Q3 (Jan-Mar)	Q4 (Apr-Jun)	Annual Total	% of Budget	Purpose / Notes
8100	Debt Service: Principal	$275,222	-	$275,221	-	$550,443	22.8%	Semiannual principal payments (Jul / Jan) per debt service schedule.
8200	Debt Service: Interest	$44,412	-	$44,412	-	$88,824	3.7%	Semiannual interest payments aligned with principal.
8300	Debt Service: Agent Fee	$43,166	-	-	-	$43,166	1.8%	Estimated Cost to release new equipment bond
9040	Contribution to Capital Reserve	$177,254	-	-	-	$177,254	7.3%	Annual transfer to Capital Reserve Fund (50) at start of fiscal year.
9050	Contribution to Municipal Facilities	-	-	-	$1,391,637	$1,391,637	57.6%	Transfer to Municipal Facilities Fund (11) in Q4, after the revenue collection cycle. 391,637 is your debit service payment. 1,000,000 is contribution from fund balance for Vet Park
9055	Contribution to H&A Community Engagement	$41,551	$41,551	$41,551	$41,551	$166,204	6.9%	Quarterly transfers to H&A Fund (41) cost center 3420.
TOTAL			**$41,551**	**$361,184**	**$1,433,188**	**$2,417,528**	**100.0%**	**100.0%**

TOWN OF PENDLETON, SC | BUDGET NARRATIVE & JUSTIFICATION | FY2026-2027

REVENUE — W&S — Fund 20 | W&S REVENUE

Department / Fund: W&S — Fund 20 — W&S Revenue **Fund:** Water & Sewer **Prepared by:** SM **Date:** 5/26/2026

PART 1 — BUDGET SUMMARY & VARIANCE

Budget Category	FY25 Actual	FY26 Budgeted	FY26 Estimated	FY27 Proposed	$ Change	% Change	Status
Total Revenue	$6,109,779	$3,879,295	$4,958,867	$5,008,156	$1,128,861	29.1%	▲ Increase

PART 2 — JUSTIFICATION FOR CHANGES FROM PRIOR YEAR

Line Item / Category	FY26 Amount	FY27 Amount	$ Change	Reason for Change
Water Revenue	$1,164,474	$1,257,174	$92,700	Water service charges. Reflects year-one of the 5-year W&S rate plan; revenue growth from rate adjustment plus normalized consumption.
Sewer Revenue	$1,667,177	$2,014,363	$347,186	Sewer service charges. Increase reflects rate adjustment plus volume from the WWTP service area. Largest single revenue source in the fund.
Contribution from City of Clemson	$426,471	$602,022	$175,551	Clemson's share of the Joint Regional WWTP under the Clear Water contract. Increase reflects updated O&M and debt-service allocations across the three-entity cost-share structure.
Contribution from Anderson County	$85,294	$120,404	$35,110	Anderson County's share of WWTP operations and debt service per the Clear Water joint regional agreement. Parallels Clemson per the cost-share formula.
Investment Earnings	$150,000	$350,000	$200,000	Interest on operating cash and bond proceeds. Down from FY26 estimate ($557K) as construction draws on the WWTP expansion reduce average invested balances.
Capitalized Interest	-	$278,314	$278,314	Capitalized interest on the WWTP expansion financing. One-time during construction; ceases after FY27 when assets are placed in service.
Clemson Loan Repayment	$48,550	$48,550	-	Held flat. Repayment of the historical Clemson capital loan per amortization schedule.
Water & Sewer Capacity Fees	$188,000	$188,000	-	Held flat. Capacity fees on new connections; volatility tracks development activity (FY26 actual outperformed budget at $261K estimated).
Connection / Tap Fees & DHEC	$54,800	$54,800	-	Water connection fees ($23,080), water taps ($10,204), DHEC permit fees ($21,516). Held flat in aggregate.
Other Operating Revenue	$94,529	$94,529	-	Misc. revenue ($9,084), late fees ($26,014), sewer sludge fees ($21,000), reconnect/returned check fees ($4,628), setoff debt collection ($131), credit card processing fees ($33,672). Held flat.
TOTAL CHANGE	**$3,879,295**	**$5,008,156**	**$1,128,861**	

PART 3 — PROGRAM DESCRIPTION & PURPOSE

Briefly describe this department/fund's mission, key programs, and staffing:

The Water & Sewer Fund (Fund 20) is the Town's enterprise utility fund, fully funded by user charges and contractual contributions. The largest revenue sources are water and sewer service charges to retail customers, followed by joint-regional contributions from the City of Clemson and Anderson County under the Clear Water WWTP cost-share agreement. Capacity fees, tap fees, and DHEC permit fees provide growth-driven revenue tied to new development. All revenue is restricted to utility operations, debt service, and W&S capital investment per enterprise-fund accounting and bond covenants. FY27 includes $278,314 of capitalized interest on the WWTP expansion (one-time during the construction phase).

PART 4 — HOW ALLOCATED FUNDS WILL BE SPENT (Spending Plan)

Acct #	Expenditure Category	Q1 (Jul-Sep)	Q2 (Oct-Dec)	Q3 (Jan-Mar)	Q4 (Apr-Jun)	Annual Total	% of Budget	Purpose / Notes
3880-0004	Water Revenue	$314,293	$314,294	$314,293	$314,294	$1,257,174	25.1%	Monthly billing distributed evenly across quarters.
3880-0006	Sewer Revenue	$503,591	$503,591	$503,591	$503,590	$2,014,363	40.2%	Monthly billing distributed evenly across quarters.
3920-0006	Contribution from Clemson	$150,506	$150,506	$150,505	$150,505	$602,022	12.0%	Monthly remittances per Clear Water cost-share.
3920-0008	Contribution from Anderson County	$30,101	$30,101	$30,101	$30,101	$120,404	2.4%	Monthly remittances per Clear Water cost-share.
3120-0002	Investment Earnings	$87,500	$87,500	$87,500	$87,500	$350,000	7.0%	Earned monthly; distributed evenly.
3120-0003	Capitalized Interest	$69,579	$69,579	$69,578	$69,578	$278,314	5.6%	Capitalized during WWTP construction; recognized quarterly.
3881-0003	Clemson Loan Repayment	$12,138	$12,138	$12,137	$12,137	$48,550	1.0%	Quarterly remittance per loan amortization.
3880-0003	W&S Capacity Fees	$47,000	$47,000	$47,000	$47,000	$188,000	3.8%	Quarterly; volatile, tied to development activity.
3880-XXXX	Connection / Tap Fees & DHEC	$13,700	$13,700	$13,700	$13,700	$54,800	1.1%	Water connection fees, water taps, DHEC fees combined.
3880-XXXX	Other Operating Revenue	$23,632	$23,632	$23,632	$23,633	$94,529	1.9%	Late fees, sludge fees, credit card processing, returned checks, setoff debt, misc.
TOTAL			**$1,252,041**	**$1,252,037**	**$1,252,038**	**$5,008,156**	**100.0%**	**100.0%**

TOWN OF PENDLETON, SC | BUDGET NARRATIVE & JUSTIFICATION | FY2026-2027

8100 | W&S OPS

Department / Fund: 8100 — W&S Ops **Fund:** Water & Sewer **Prepared by:** TRR **Date:** 4/7/2026

PART 1 — BUDGET SUMMARY & VARIANCE

Budget Category	FY25 Actual	FY26 Budgeted	FY26 Estimated	FY27 Proposed	$ Change	% Change	Status
Total Expenditures	$3,007,256	$2,837,918	$2,847,980	$3,804,113	$966,195	34.0%	▲ Increase

PART 2 — JUSTIFICATION FOR CHANGES FROM PRIOR YEAR

Line Item / Category	FY26 Amount	FY27 Amount	$ Change	Reason for Change
1612 Maint & Repair Fire Hydrants	$15,000	$10,000	($5,000)	Surplus of material on yard
1615 Maint & Repair Water line	$35,000	$39,000	$4,000	The Maintenance & Repair (Water Lines) budget is proposed to increase from $35,000 to $39,000 to account for rising material costs and potential impacts from tariffs affecting pricing and availability.This funding supports the repair and maintenance of the Town's water infrastructure, including line repairs, leak response, and system upkeep necessary to ensure reliable service. The increased allocation will help maintain service levels, address ongoing maintenance needs, and provide flexibility to respond to unforeseen issues while managing higher material costs.
1625 Maint & Repair Sewer line	$20,000	$25,000	$5,000	The budget is being increased from $35,000 to $39,000 to account for rising costs associated with sewer line maintenance and repairs. Increases in material, labor, and equipment costs—driven in part by inflationary pressures and the potential impact of tariffs on parts and supplies—have raised overall expenditures. This adjustment ensures adequate funding to maintain system reliability and prevent service disruptions.
1630 Maint & Repair Meters	$10,000	$20,000	$10,000	The budget is being increased from $10,000 to $20,000 to support the phased replacement and upgrading of large water meters ranging from 2" to 6". This initiative is part of a planned three year effort to improve system accuracy, reliability, and overall performance. Increased funding will allow for the procurement of larger meters and associated materials, as well as cover rising costs due to inflation and potential supply impacts.
1610 Maint & Repair Water Tank	$30,000	$30,000	-	The budget is maintained at $30,000 based on historical expenditures and anticipated maintenance needs. This funding level is sufficient to cover routine inspections, cleaning, minor repairs, and preventative maintenance required to ensure continued structural integrity and water quality.
1620 Maint & Repair Pump Stations	$25,002	$25,002	-	The budget is maintained at $25,002, as current funding levels are sufficient to support ongoing maintenance, routine repairs, and operational needs. Recent expenditures indicate that this amount adequately covers expected costs while maintaining reliable pump station performance.
3600 Uniforms	$5,000	$6,000	$1,000	A new contract with Cintas is being established to standardize uniform and facility service operations. The contract provides scheduled laundering, maintenance, and replacement of uniforms, along with essential facility supplies. This approach ensures consistent service delivery, enhances employee safety and professional appearance, and provides better cost control
3 New Techs			-	Funding is requested for three water tech positions to address growing operational demands, including system expansion, increased maintenance needs, and regulatory compliance requirements. Current staffing levels limit the department's ability to perform proactive maintenance and respond efficiently to service issues. These positions will improve system reliability, protect public health, support compliance with state and federal regulations, and ensure the continued delivery of safe and dependable water service.
TOTAL CHANGE	**$140,002**	**$155,002**	**$15,000**	

PART 3 — PROGRAM DESCRIPTION & PURPOSE

Briefly describe this department/fund's mission, key programs, and staffing:

The Water and Sewer Utilities Program provides for the operation, maintenance, and repair of the Town's water distribution and wastewater collection systems, including pipelines, pump stations, valves, hydrants, and related infrastructure. The program ensures reliable service delivery through routine maintenance, system monitoring, emergency response, and infrastructure upkeep while maintaining compliance with all applicable regulatory standards. The purpose of this promgram is to protect public health by delivering safe drinking water. While also ensuing the efficient collection and conveyance of wastewater.

PART 4 — HOW ALLOCATED FUNDS WILL BE SPENT (Spending Plan)

Acct #	Expenditure Category	Q1 (Jul-Sep)	Q2 (Oct-Dec)	Q3 (Jan-Mar)	Q4 (Apr-Jun)	Annual Total	% of Budget	Purpose / Notes
1612	Maint & Repair Fire Hydrants	$5,000	-	-	$5,000	$10,000	0.26%	To repair and adjust fire hydrants, including raising lower hydrants as needed, to ensure accessibility, proper function, and compliance with safety standards.
1615	Maint & Repair Water line	$13,650	$10,500	$7,800	$7,050	$39,000	1.03%	This quarterly breakdown prioritizes early funding to address initial maintenance needs and stabilize system conditions while allocating resources for ongoing repairs throughout the year. A portion is reserved to respond to unexpected line breaks and emergency repairs, ensuring reliable water service and effective management of unforeseen infrastructure issues.
1625	Maint & Repair Sewer line	$8,000	$5,000	$5,000	$7,000	$25,000	0.66%	Funding is allocated across the year to align with expected maintenance demands, including routine inspections, scheduled repairs, and response to unexpected sewer issues. The distribution ensures resources are available during higher activity periods while maintaining the flexibility to address emergency repairs and system needs as they arise.

8100 | W&S OPS

1630	Maint & Repair Meters	$20,000	-	-	-	$20,000	0.53%	Funding is allocated upfront to support the planned replacement and upgrade of aging water meters, improving system accuracy, reducing water loss, and enhancing billing reliability.
1610	Maint & Repair Water Tank	$30,000	-	-	-	$30,000	0.79%	Funding is allocated in the first quarter to support scheduled inspections, cleaning, and maintenance activities for water storage tanks, ensuring system reliability and water quality throughout the year.
1620	Maint & Repair Pump Stations	$5,002	$5,000	$5,000	$10,000	$25,002	0.66%	Funding is distributed quarterly to support ongoing pump station maintenance and repair activities, allowing for consistent operation while reserving additional funding in later periods for larger or unforeseen repairs to maintain system reliability.
3600	Uniforms	$1,500	$1,500	$1,500	$1,500	$6,000	0.16%	To provide uniforms and related services for staff, ensuring a professional appearance and supporting daily operations.
3	New Techs						0.00%	To increase staffing levels to support system maintenance, improve response times, meet regulatory requirements, and ensure the continued delivery of safe and reliable water service.
TOTAL			$22,000	$19,300	$30,550	$155,002	100.0%	

PART 5 — GOALS, PERFORMANCE MEASURES & BUDGET PRIORITIES

#	Goal / Objective	Measure / KPI	Target	Tied to Budget Line
1	Replace all large meters	small improvement plan 3 years	Replace approximately 30% of targeted meters by the end of the fiscal year as part of the multi-year meter replacement program.	1630 – Meters
2	Protect Public Health & Safety	Provide safe water and reliable wastewater services	Achieve 100% compliance with water quality standards and minimize service interruptions through timely maintenance and repairs.	1615 - Water Lines, 1612 - Fire Hydrants and 1610 - Water Tank
3	Enhance Emergency Response Capability	Strengthen response times and readiness to quickly resolve system failures.	Improve response times to water and wastewater system failures and ensure timely completion of emergency repairs to minimize service interruptions.	1625 - Sewer Lines, 1620 - Pump Stations, 1615 - Water Lines and 3 New Techs
4	Ensure Regulatory Compliance	Meet all applicable water, wastewater, and environmental regulations.	Maintain full compliance with all applicable water, wastewater, and environmental regulations throughout the year.	1610 - Water Tank, 1625 - Sewer Lines, 1630 - Meters and 3 New Techs
5	Maintain System Reliability	Provide reliable operation of water and sewer systems through routine maintenance and repairs.	Ensure consistent system performance by minimizing service disruptions and maintaining infrastructure through proactive maintenance and timely repairs.	1615 - Water Lines, 1625 - Sewer Lines, 1620 - Pump Stations and 1610 - Water Tank
6	Improve Operational Efficiency	Increase efficiency through improved processes, maintenance, and equipment upgrades.	Improve efficiency through better use of staffing, equipment upgrades, and streamlined maintenance processes to reduce downtime and improve service delivery.	1630 - Meters, 1615 - Water Lines, 1625 - Sewer Lines, 3600 - Uniforms and 3 New Techs

TOWN OF PENDLETON, SC | BUDGET NARRATIVE & JUSTIFICATION | FY2026-2027

H&A — Fund 41 | H&A

Department / Fund: H&A — Fund 41 — H&A | **Fund:** H&A Fund | **Prepared by:** SM | **Date:** 5/26/2026

PART 1 — BUDGET SUMMARY & VARIANCE

Budget Category	FY25 Actual	FY26 Budgeted	FY26 Estimated	FY27 Proposed	$ Change	% Change	Status
Total Revenue	$515,302	$1,021,164	$1,008,249	$746,366	($274,798)	(26.9%)	▼ Decrease

PART 2 — JUSTIFICATION FOR CHANGES FROM PRIOR YEAR

Line Item / Category	FY26 Amount	FY27 Amount	$ Change	Reason for Change
Hospitality Tax Collection	$488,211	$511,687	$23,476	2% local hospitality tax on prepared food and beverages. Growth assumption 3.5%/yr (CPI + tourism activity). Largest source of H&A revenue.
Accommodations Tax	$49,999	$49,999	-	State-shared accommodations tax remitted quarterly by SC DOR. Held flat per recent collection trend.
Festival & Events Revenue	$12,400	$12,400	-	Revenue from Town-sponsored festivals and special events (vendor fees, sponsorships). Held flat.
Depot Building Rental	$2,857	$2,857	-	Rental income from the historic Depot facility. Held flat.
Rental of Picnic Shelter	$2,100	$2,100	-	Rental fees for the Town picnic shelter. Held flat.
Leadership Pendleton	$1,000	$1,000	-	Program revenue from the Leadership Pendleton civic engagement program.
Credit Card Processing Fee	-	$119	$119	Pass-through processing fees collected on hospitality and event payments.
Contribution from General Fund	$166,204	$166,204	-	Annual GF transfer to Community Engagement (3420) per Council direction. Held flat.
Fund Balance Appropriated	$298,393	-	($298,393)	FY26 included a $298,393 fund balance draw to support carried-forward H&A capital initiatives. No FB appropriation in FY27 — operations balanced from current-year revenue.
TOTAL CHANGE	**$1,021,164**	**$746,366**	**($274,798)**	

PART 3 — PROGRAM DESCRIPTION & PURPOSE

Briefly describe this department/fund's mission, key programs, and staffing:

The Hospitality & Accommodations Fund (Fund 41) is funded primarily by the Town's 2% local hospitality tax on prepared food and beverages and the state-shared accommodations tax remitted by the SC Department of Revenue. Additional revenue is generated from festival and event activity, facility rentals (Depot, picnic shelter), the Leadership Pendleton civic program, and an annual General Fund contribution supporting Community Engagement. Revenue is restricted by S.C. Code Ann. §§ 6-1-700 et seq. (local hospitality tax) and § 12-36-2630 (accommodations tax) to tourism-related expenditures, including festivals, community engagement programming, and the maintenance of tourism-related facilities. The fund supports four operating cost centers: 3400 Hospitality, 3410 Accommodations, 3420 Community Engagement, and 3430 Building & Grounds H&A.

PART 4 — HOW ALLOCATED FUNDS WILL BE SPENT (Spending Plan)

Acct #	Expenditure Category	Q1 (Jul-Sep)	Q2 (Oct-Dec)	Q3 (Jan-Mar)	Q4 (Apr-Jun)	Annual Total	% of Budget	Purpose / Notes
3780-0001	Hospitality Tax Collection	$127,922	$127,922	$127,922	$127,921	$511,687	68.6%	Monthly remittance from F&B establishments; distributed evenly across quarters.
3350-0015	Accommodations Tax	$12,500	$12,500	$12,500	$12,499	$49,999	6.7%	Quarterly remittance from SC DOR.
3610-0011	Festival & Events Revenue	$2,480	$4,960	$2,480	$2,480	$12,400	1.7%	Tied to event calendar; Q2 weighted (Fall Fest, holiday events).
3690-0002	Depot Building Rental	$714	$714	$714	$715	$2,857	0.4%	Distributed evenly across quarters.
3690-0006	Rental of Picnic Shelter	$525	$525	$525	$525	$2,100	0.3%	Distributed evenly; minor seasonal variation.
3700-0002	Leadership Pendleton	-	$1,000	-	-	$1,000	0.1%	Program registration revenue collected in Q2.
3880-0012	Credit Card Processing Fee	$30	$30	$30	$29	$119	0.0%	Pass-through; distributed evenly.
3920-0007	Contribution from General Fund	$41,551	$41,551	$41,551	$41,551	$166,204	22.3%	Quarterly transfer from GF (6600-9055).
TOTAL			**$189,202**	**$185,722**	**$185,720**	**$746,366**	**100.0%**	**100.0%**

TOWN OF PENDLETON, SC | BUDGET NARRATIVE & JUSTIFICATION | FY2026-2027

3430 | H&A

Department / Fund: 3420 — H&A | **Fund:** H&A | **Prepared by:** LW | **Date:** 5/26/2026

PART 1 — BUDGET SUMMARY & VARIANCE

Budget Category	FY25 Actual	FY26 Budgeted	FY26 Estimated	FY27 Proposed	$ Change	% Change	Status
Total Expenditures	-	$254,587	$204,595	$256,563	$1,976	0.8%	▲ Increase

PART 2 — JUSTIFICATION FOR CHANGES FROM PRIOR YEAR

Line Item / Category	FY26 Amount	FY27 Amount	$ Change	Reason for Change
4700 Christmas Lights and Decorations	$5,400	$55,906	$50,506	The increase in the budget is due to the lighting project and enhancements set forth by the decoration committee
TOTAL CHANGE	$5,400	$55,906	$50,506	

PART 3 — PROGRAM DESCRIPTION & PURPOSE

Briefly describe this department/fund's mission, key programs, and staffing.

The Community Engagement Division currently consists of one full-time manager and one intern/part-time assistant. The Community Engagement Manager oversees a wide range of responsibilities, including the planning and execution of special events, social media management, website management, graphic design support for Town departments, Main Street program coordination, assisting with Decoration Committee initiatives, processing special event permits, and assisting Department Heads with various community engagement, marketing, and promotional projects. Despite the small staff size, the division plays a critical role in public communication, community outreach, tourism promotion, event coordination, and supporting the overall visibility and engagement efforts of the Town.

PART 4 — HOW ALLOCATED FUNDS WILL BE SPENT (Spending Plan)

Acct #	Expenditure Category	Q1 (Jul-Sep)	Q2 (Oct-Dec)	Q3 (Jan-Mar)	Q4 (Apr-Jun)	Annual Total	% of Budget	Purpose / Notes
0400	Professional Services	$20,000.00	$20,000	$20,000	$9,000	$69,000	26.9%	Website contract $20,500 for Opencities, $6,000 for social media archiving through civic plus, $42,500 for branding initiatives and roll out of new branding
1400	Travel & Training	$1,000.00	$1,000	$1,000	$500	$3,500		Conferences and employee training opportunities
2600	Advertising	$700	$700	$700	$500	$2,600	1.0%	Social media, newspaper, radio advertising, banners and large signage
3300	epartmental Supplies-Materia	$1,984.25	$1,984.25	$1,984.25	$1,984.25	$7,937	3.1%	General supplies and materials for department, ASCAP licensing for guardhouse music and festivals
3400	Equipment	$525.00	$525.00	$525.00	$525.00	$2,100	0.8%	Audiovisual equipment, speakers, and various electronics needed for community events and programs
3600	Uniforms	$450.00	$450.00	$450.00	$450.00	$1,800	0.7%	Funding for staff uniforms and branded apparel for the Community Engagement team and event volunteers to promote professionalism, visibility, team identification, and consistent branding during Town events, community outreach efforts, and public engagement activities
4700	hristmas Lights and Decoratic	$27,953.00	$27,953.00	-	-	$55,906	21.8%	Lighting project and decoration committee allocations plus the festival decor, holiday market decor and parade decorations
4720	Festivals	$9,000	$9,000	$800	$4,000	$22,800	8.9%	Festival supplies, materials, contract services, and associated operational costs support the Town's annual events and community programming, including the Fall Harvest Festival, Tree Lighting, Christmas Parade, Christkindlmarkt, Leadership Pendleton, and the Summer Music Series. These events continue to grow in attendance, community impact, and operational needs, requiring increased coordination, infrastructure, marketing, and vendor support. Please note that future budgets will require additional funding allocations, particularly for the continued success of Leadership Pendleton and Christkindlmarkt
TOTAL		$61,612	$61,612	$25,459	$16,959	$165,643	100.0%	

PART 5 — GOALS, PERFORMANCE MEASURES & BUDGET PRIORITIES

#	Goal / Objective	Measure / KPI	Target	Tied to Budget Line
1	Brand Consistency and Department Level Implementation	Department heads utilizing new brand guidelines and brand voice	Launch and onboard new branding strategy by the end of the fiscal year.	0400 Professional Services
2	Enhance Fall and Winter Decorations and Events including Expansion into West Queen St	Area of decoration to include West Queen Street as well as lighting projects to the Village Green	Complete lighting project by Tree Lighting and expanded seasonal decoration to include West Queen Street	4700 Christmas Lights and Decorations
3	External Communication Strategies	Amount of trash can flyers, social posts, emails, and utility text for notifications	Weekly communication regarding events, programs, and initiatives set forth by a variety of town departments	0400 Professional Services & 2600 Advertising
4	Event participation and community engagement	Attendance at events and engangement on social posts	Increase attendance across the board for town events using the data provided by Pacer ai	4720 Festivals
5	Special event permiting and department coordination	Number of applications and permit issued	Provide accurate and timely information to Town departments, Council, and the Administrator in order to effectively support municipal operations, assist applicants, and ensure clear communication throughout project planning, permitting, and community engagement processes	0400 Professional Services
6	Website Management	Click-through rates and utlizing Town website as the primary anchor for cross-posted information across social media, email communications, and other public outreach platforms.	Increase click-through rates on linked communications by strengthening messaging, improving audience engagement strategies, and utilizing the Town website as the primary anchor for cross-posted information.	0400 Professional Services

TOWN OF PENDLETON, SC | BUDGET NARRATIVE & JUSTIFICATION | FY2026-2027

3430 | H&A

Department / Fund:	3430 — H&A	Fund:	H&A	Prepared by:	JL	Date:	5/26/2026

PART 1 — BUDGET SUMMARY & VARIANCE

Budget Category	FY25 Actual	FY26 Budgeted	FY26 Estimated	FY27 Proposed	$ Change	% Change	Status
Total Expenditures	$318,177	$1,021,164	$938,450	$746,366	($274,798)	(26.9%)	▼ Decrease

PART 2 — JUSTIFICATION FOR CHANGES FROM PRIOR YEAR

Line Item / Category	FY26 Amount	FY27 Amount	$ Change	Reason for Change
0400 Professional Services	$2,000	$2,000	-	The Professional Services budget will remain at $2,000, consistent with the previous fiscal year. This funding supports specialized services that are not performed in-house but may be necessary to assist with Building & Grounds operations, facility upkeep, or event-related support. Maintaining this allocation provides flexibility to address occasional professional or contracted service needs while supporting continued operations without interruption.
1510 Maint & Repair Town Hall	$2,505	-	($2,505)	No funding is requested for Town Hall Maintenance & Repair in this fiscal year, as planned repairs and upgrades will be completed through the CMAR project. The previous year's allocation of $30,000 is no longer required under this approach, as consolidating these improvements under a single capital project allows for more efficient coordination, project management, and cost control. This adjustment ensures necessary work is still completed while streamlining funding and execution through the CMAR process.
1520 Maint & Repair Vet Pk	$30,000	$5,000	($25,000)	The Maintenance & Repair budget for Veterans Park has been reduced from $30,000 to $5,000, as the majority of major repairs and improvements will be addressed through the CMAR project. A reduced allocation is still necessary as Building & Grounds assumes responsibility for Veterans Park operations in this fiscal year. These funds will support routine maintenance, minor repairs, and immediate operational needs to ensure the park remains safe, functional, and well-maintained. This approach balances capital improvements through CMAR while maintaining day-to-day service levels.
1540 Maint & Repair Grounds	$16,600	$5,000	($11,600)	The Maintenance & Repair (Grounds) budget has been reduced from $16,600 to $5,000, as the majority of identified needs and improvements will be addressed through the CMAR project. This shift allows for larger-scale repairs and upgrades to be completed in a more coordinated and efficient manner under a single capital effort. A reduced allocation is maintained to support routine grounds maintenance, minor repairs, and immediate operational needs that arise throughout the fiscal year. This approach ensures continued upkeep of Town properties while leveraging CMAR for more significant improvements.
1560 Maint & Repair Village Green	$15,000	$5,000	($10,000)	The Maintenance & Repair budget for the Village Green has been reduced from $15,000 to $5,000, as the majority of maintenance and repair activities will be supported through the primary Village Green maintenance budget ($42,000). This consolidation allows for more efficient management of resources and ensures consistent upkeep of this high-visibility area. A reduced allocation is maintained to address minor repairs and immediate needs as they arise. This approach ensures the Village Green remains safe, functional, and well-maintained while streamlining funding under a centralized maintenance program.
1600 Maint & Repair Equipment	$8,474	$8,474	-	The Maintenance & Repair (Equipment) budget will remain at $8,474, consistent with the previous fiscal year. This funding supports the ongoing upkeep and repair of equipment used across Building & Grounds operations. Maintaining this allocation is important due to the addition of Veterans Park responsibilities, which introduces increased equipment usage and potential for unforeseen maintenance needs This funding ensures equipment remains reliable and operational, allowing staff to respond effectively to maintenance demands across all assigned properties.
3300 Departmental Supplies	$5,437	$5,437	-	The Departmental Supplies budget will remain at $5,437, consistent with the previous fiscal year. This funding supports essential materials required for daily Building & Grounds operations, including supplies for facility maintenance, grounds upkeep, and general operational needs. Maintaining this allocation ensures the Division can continue to operate efficiently, support routine maintenance activities, and respond to ongoing service demands across Town properties, including the addition of Veterans Park.
3400 Equipment	$2,100	$2,100	-	The Equipment budget will remain at $2,100, consistent with the previous fiscal year. This funding supports the purchase and replacement of small equipment and tools necessary for daily Building & Grounds operations. Maintaining this allocation ensures staff have access to reliable equipment to perform maintenance tasks efficiently across Town facilities and public spaces, including the addition of Veterans Park.
5700 Miscellaneous	$2,763	$2,763	-	The Miscellaneous budget will remain at $2,763, consistent with the previous fiscal year. This funding supports a range of minor, variable, and unforeseen expenses that are not easily categorized under specific line items but are necessary to support Building & Grounds operations. Maintaining this allocation provides flexibility to address incidental costs, small materials, and unexpected needs, ensuring the Division can respond efficiently without disruption to daily operations.
TOTAL CHANGE	$84,879	$35,774	($49,105)	

PART 3 — PROGRAM DESCRIPTION & PURPOSE

Briefly describe this department/fund's mission, key programs, and staffing:

The Hospitality & Accommodations (H&A) Fund supports the maintenance, appearance, and operational readiness of Town-owned public spaces, facilities, and amenities that contribute to tourism, community engagement, and public events within the Town of Pendleton. Funding is primarily utilized to support maintenance activities, operational supplies, equipment upkeep, and facility improvements associated with high-visibility public areas and event-support functions. This fund works in coordination with Building & Grounds operations to ensure public spaces such as the Village Green, Veterans Park, and other Town-maintained properties remain safe, functional, and visually appealing for residents and visitors alike. H&A funding helps offset operational costs associated with maintaining these tourism-related assets while supporting community events, public gatherings, and beautification efforts that enhance the overall visitor experience. Key program areas include facility and grounds maintenance, park upkeep, equipment maintenance, operational support services, and event-related assistance. The fund also provides flexibility to address minor repairs, unforeseen operational needs, and contracted professional services when necessary. Operational responsibilities are carried out through existing Building & Grounds staffing and Public Works support personnel, allowing the Town to efficiently leverage resources while maintaining service levels across public facilities and tourism-supporting assets.

PART 4 — HOW ALLOCATED FUNDS WILL BE SPENT (Spending Plan)

Acct #	Expenditure Category	Q1 (Jul-Sep)	Q2 (Oct-Dec)	Q3 (Jan-Mar)	Q4 (Apr-Jun)	Annual Total	% of Budget	Purpose / Notes
0400	Professional Services	$600.00	$500	$400	$500	$2,000	0.3%	This quarterly breakdown provides a flexible allocation of funds to address as-needed professional services throughout the fiscal year. By distributing funds across each quarter with a reserve for unexpected needs, the Division can respond efficiently to intermittent service demands while maintaining consistent operational support.
1510	Maint & Repair Town Hall	-	-	-	-	-	0.0%	No funds are allocated for Town Hall Maintenance & Repair in any quarter of the fiscal year, as all repairs and upgrades will be completed through the CMAR project. This eliminates the need for quarterly expenditures within this budget line while ensuring all necessary work is addressed through a coordinated capital improvement effort.
1520	Maintenance & Repair Vet	$2,000.00	$1,200	$800	$1,000	$5,000	0.7%	This quarterly breakdown prioritizes initial funding to address immediate maintenance needs as responsibility for Veterans Park transitions to Building & Grounds. Funding is then distributed to support routine upkeep, with a portion reserved for unexpected repairs. This approach ensures the park remains safe, functional, and well-maintained while operating within a reduced budget supported by CMAR improvements.
1540	Maint & Repair Grounds	$1,800.00	$1,200	$800	$1,200	$5,000	0.7%	This quarterly breakdown prioritizes early funding to address initial grounds maintenance needs and stabilize conditions across Town properties. Funding is then allocated to support routine upkeep during peak seasons, with a portion reserved for unexpected repairs. This approach ensures continued maintenance of public spaces while leveraging CMAR for larger improvements.
1560	Maint & Repair Village Gre	$1,800.00	$1,200	$800	$1,200	$5,000	0.7%	This quarterly breakdown provides a conservative allocation of funds to address minor repairs and immediate needs throughout the fiscal year. By distributing funds with a focus on early assessment and maintaining a reserve, the Division can respond to unforeseen issues while the majority of maintenance activities are supported through the primary Village Green maintenance budget.
1600	Maint & Repair Equipment	$3,000.00	$2,200	$1,700	$1,574	$8,474	1.1%	This quarterly breakdown prioritizes preventative maintenance early in the fiscal year to ensure equipment is in reliable working condition as operational demands increase, including the addition of Veterans Park. Funding is then distributed to support routine maintenance, with a portion reserved for unforeseen repairs. This approach helps minimize downtime, extend equipment life, and maintain consistent service delivery.
3300	Dept Supplies	$1,360	$1,360	$1,360	$1,357	$5,437	0.7%	This quarterly breakdown provides a consistent and balanced allocation of funds to support ongoing operational needs throughout the fiscal year. By distributing funds evenly, the Division ensures a steady supply of materials for routine maintenance and daily operations, preventing shortages and maintaining reliable service across all assigned properties.
3400	Equipment	$735	$525	$420	$420	$2,100	0.3%	This quarterly breakdown prioritizes early allocation of funds to address initial equipment needs and ensure staff are properly equipped for daily operations. Funding is then distributed to support routine replacements, with a portion reserved for unexpected needs. This approach helps maintain operational efficiency and ensures reliable equipment availability throughout the fiscal year.
5700	Miscellaneous	$800	$650	$550	$763	$2,763	0.4%	This quarterly breakdown provides flexibility to manage minor and unforeseen expenses throughout the fiscal year. By allocating funds across each quarter with a reserve toward the end of the year, the Division can respond to incidental operational needs while maintaining consistent service delivery and financial control.
TOTAL		$12,095	$8,835	$6,830	$8,014	$35,774	100.0%	

PART 5 — GOALS, PERFORMANCE MEASURES & BUDGET PRIORITIES

#	Goal / Objective	Measure / KPI	Target	Tied to Budget Line
1	Maintain safe and functional Town facilities and public spaces	Number of maintenance tasks completed and inspection reports	Complete 90% of maintenance tasks within scheduled timeframe	Maintenance & Repair (Facilities / Grounds)
2	Support efficient Building & Grounds operations	Availability of supplies and completion of routine tasks	Maintain uninterrupted operations with no supply shortages	Departmental Supplies
3	Ensure equipment reliability and operational readiness	Number of equipment repairs and preventative maintenance activities	Complete scheduled maintenance and minimize equipment downtime	Maintenance & Repair (Equipment)
4	Provide effective support for Town events and public functions	Successful completion of event setup and support tasks	100% of assigned events supported without service disruption	Hospitality / Professional Services
5	Improve response to facility and grounds maintenance needs	Average response time to maintenance requests	Respond to requests within 48 hours	Building & Grounds Operations
6	Maintain flexibility to address unforeseen operational needs	Ability to resolve incidental and unexpected issues	Address 100% of critical unforeseen issues without service interruption	Miscellaneous