TOWN OF PENDLETON, SOUTH CAROLINA
2025/2026 FY BUDGET ORDINANCE

"AN ORDINANCE TO SET THE TOWN OF PENDLETON'S BUDGET FISCAL YEAR 2025/2026, INCLUDING THE TOWN'S FEE SCHEDULE, AND OTHER MATTERS RELATED THERETO"

Ordinance No. 26-04

BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF PENDLETON, SOUTH CAROLINA THAT:

SECTION 1: The schedules of expenditures listed in this ordinance are hereby appropriated for the operation and activities of the General town government for the fiscal year beginning July 1, 2026, and ending June 30, 2027, in accordance with the chart of accounts heretofore established for the Town of Pendleton.

Administration	$877,471
Planning	276,660
Building and Grounds	591,743
Police	1,445,189
Court	0
Street	977,783
Sanitation	1,229,189
Non-Departmental	2,417,528
	$7,815,563

SECTION 2: The schedules of revenues listed in this ordinance are established as an estimate to be available for the General Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027.

Current Ad Valorem Taxes	$ 3,378,308
Vehicle Taxes	334,806
Prior Year Taxes	10,000
Prior Year Vehicle Taxes	10,000
Tax Penalties & Interest	4,000
Business Licenses	266,020
Brokers Commission Fee	12,515
Municipal Homestead	116,453
Local Government Tax	97,923
Franchises Taxes	445,546
Merchants Inventory Tax	7,000
Accommodations Tax	0
ABL Permit Fees	9,958
Insurance Premium	431,334
ACTC Funds	0
Grant Funds	0
Sanitation Fees	418,298
Police Fines	0
Zoning Permits	7,001
Fire Department Grant Funds	0
Fund Balance Appropriated	1,000,000
Contribution from Water and Sewer	0
Contribution from Capital Reserve	0
Contribution from Hospitality Tax	59,127
Proceeds from Capital Financing	929,250
Other	278,034
	$7,815,573

SECTION 3: The schedules of revenues listed in this ordinance are hereby appropriated for the operations of the Municipal Facilities Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027, in accordance with the chart of accounts heretofore established for the Town of Pendleton. Refer to any Project Ordinances for further details.

Interest Income	$203,347
Contribution from Capital Reserves	120,000
Contribution from General Fund	1,391,637
	$1,714,984

SECTION 4: The schedules of expenditures listed in this ordinance are hereby appropriated for the operations of the Municipal Facilities Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027, in accordance with the chart of accounts heretofore established for the Town of Pendleton. Refer to any Project Ordinances for further details.

Veterans Park Renovations	$1,073,040
Town Hall Renovations	250,000
Contribution from General Fund	1,391,637
	$2,714,677

SECTION 5: The schedules of expenditures listed in this ordinance are hereby appropriated for the operations of the Village Hills Tax Increment Financing District for the fiscal year beginning July 1, 2026, and ending June 30, 2027, in accordance with the chart of accounts heretofore established for the Town of Pendleton. Refer to any Project Ordinances for further details.

Village Hills TIF District Projects	$39,343
	$39,343

SECTION 6: The schedules of revenues listed in this ordinance are established as an estimate to be available in the Village Hills Tax Increment Financing District for the fiscal year beginning July 1, 2026, and ending June 30, 2027. Refer to any Project Ordinances for further details.

Greenway Project Ordinance	$58,000
Interest Income	203,347
Contribution from Capital Reserves	120,000
Contribution from General Fund	1,391,637
	$1,777,984

SECTION 7: The schedules of expenditures listed in this ordinance are hereby appropriated for the operation of the Water and Sewer utilities for the fiscal year beginning July 1, 2026, and ending June 30, 2027, in accordance with the chart of accounts heretofore established for the Town of Pendleton.

Water and Sewer Operations:	$3,804,113
Sewer Plant:	1,204,043
TOTAL WATER AND SEWER:	$5,008,156

SECTION 8: The schedules of revenues listed in this ordinance are established as an estimate to be available in the Water and Sewer Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027.

Water Revenue	$1,257,174
Sewer Revenue	2,014,363
W&S Connection Fees	23,080
W&S Capacity Fees	188,000
Other	696,829
Late Charge	26,014
Water Taps	10,204
Sewer Taps	0
DHEC Fee	21,516
Contribution from Outside Agencies	770,976
Prior Year Surplus	0
Contribution from Hospitality Tax	0
Contribution from General Fund	0
Fund Balance Appropriation	0

$5,008,156

SECTION 9: The schedules of revenues listed in this ordinance are established as estimates of revenues available for the Hospitality & Accommodations Tax Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027.

Hospitality Tax	$511,687
Accommodations Tax	49,999
Other	746,366
Contribution from General Fund	166,204
Hospitality Tax Fund Balance Appropriation	0
	$1,474,256

SECTION 10. The schedules of expenditures listed in this ordinance are hereby appropriated for the operation of the Hospitality & Accommodations Tax Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027, in accordance with the chart of accounts heretofore established for the Town of Pendleton.

Hospitality Fund Expenditures	$347,110
Accommodations Tax Expenditures	49,999
Community Engagement Expenditures	256,563
Building & Grounds Expenditures	92,694
	$746,366

SECTION 11: The schedules of expenditures listed in this ordinance are hereby appropriated for the operation of the Capital Reserve for the fiscal year beginning July 1, 2026, and ending June 30, 2027, in accordance with the chart of accounts heretofore established for the Town of Pendleton.

SECTION 12: The schedules of revenues listed in this ordinance are established as estimates of revenues available for the Capital Reserve Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027.

SECTION 13: There is hereby levied a tax at the rate of .127 mills on the assessed valuation of property listed for Taxes as of January 1, 2025, for the purpose of raising the revenue listed as "Current Ad Valorem Taxes," "Vehicle Taxes," and various other taxes collected in the General Fund. The County of Anderson and the State of South Carolina shall collect these taxes for the Town.

SECTION 14: That the schedule of Water and Sewer System Fees and Charges is hereby affirmed or amended to read in its entirety according to the schedule attached hereto.

SECTION 15: Various other fees and charges set by ordinance are hereby affirmed or amended according to the schedule of fees attached hereto.

SECTION 16: The local hospitality sales and accommodations taxes shall be used in the Hospitality & Accommodations Tax Fund.

SECTION 17: Exceptions for Certain Funds. Provisions of Existing Statutes, Ordinances, Contracts, and Covenants. Where existing statutes, ordinances, contracts, and covenants govern the use of funds according to legislatively or contractually determined formulae, the estimates in this ordinance are illustrative rather than controlling. and appropriations of those funds will be adjusted according to the applicable provisions of such statutes. ordinances, contracts, and covenants.

Capital Project Appropriations. Appropriations in the General Capital Projects Fund shall not lapse at fiscal year-end, but each project appropriation shall remain in force for the project's life and shall be closed out upon completion or other disposition of the project.

Tax Levies and Appropriations Established by other Ordinances. Appropriations of bond proceeds for capital expenditures or investments, bond issuance costs, or for annual installments of capitalized interest according to the predetermined schedule are established in the Bond Ordinance, providing for the issuance of any bonded debt obligations. In the case of General Obligation Bonds, directions to levy taxes in amounts sufficient for the payment of debt service in annual installments arc also given with instructions to the chief financial officer of the Town to advise the County auditor of those amounts each year. Nothing in the ordinance shall modify or amend the terms of any such ordinance.

SECTION 18: FY 2025/2026 Encumbrances and Remaining Grant Authorizations Re-appropriated: Recording of Commitments of Amounts Appropriated from Fund Balance.

Encumbrances in each fund on June 30. 2026. representing obligations made against 2025/2026 appropriations outstanding as of that date, are hereby re-apportioned. The appropriations shall be distributed to the 2026/2027 budgetary accounts corresponding to the referenced encumbrances, and the expenditures will be charged to those accounts during the 2026/2027 budget year as such obligations are satisfied, provided, however, that such encumbrances, when taken together with 2025/2026 expenditures, would not have caused any fund to exceed its budgetary authorization for the year ended June 30, 2026.

For each fund in which a re-appropriation occurs in the above paragraph. the amount of funds appropriated hereunder shall be established in that fund's fund balance as amounts "Committed for Encumbrances."

For each fund in which the balanced budget for 2026/2027 includes the use of fund balance, the amount of fund balance so used shall be identified as "Committed for Current Appropriations."

Appropriations for grants whose authorization extends beyond the end of the fiscal year shall not lapse at the end of the fiscal year. For grant authorizations with balances remaining at the end of the fiscal year, the balances are hereby reappropriated pursuant to the conditions of the respective grant agreements, and the fund balance of the respective funds shall show a corresponding amount "Restricted for Grants."

Amounts of Governmental Fund balances intended to be used for debt service expenditures during the coming year per the terms of Bond Ordinances, indentures or local policy are hereby established as commitments of fund balances.

SECTION 19: To allow the Finance Officer to make line-item adjustments within the funds. Any transfer of money between funds shall be accomplished by the Council's authorization only. The 2026-2027 Fiscal Year Budget hereby establishes funds and departments, as shown in the Budget Document. The Finance Officer shall also be allowed to establish accounts within the fund and fund the accounts so long as money from other funds is not required for this action.

SECTION 20: The Council shall appoint the Mayor or his or her designee as the Finance Officer and Budget Officer for the Town of Pendleton.

SECTION 21: The Town Administrator is authorized to enter into Town contracts if the total contract amount is less than or equal to the budget line item or project budget as approved by Town Council herein.

SECTION 22: Copies of this Budget Ordinance, with detailed funds and department accounts, shall be furnished to the Municipal Clerk, to the Town Council, the Finance Officer, and to the Budget Officer of this Town to be kept by them for their direction on the disbursement of funds:

SECTION 23: That a public hearing was held on May 5, 2026, at 7:00 p.m. in the Council Chamber of the Town's Municipal Complex.

SECTION 24: Postponement of future positions, required agreements, and grant program approval. The preparation for or hiring of any future positions, together with any associated costs, is hereby postponed until all of the following have occurred: the new Town Administrator has been appointed; the Gap Analysis study has been completed, reviewed, and approved by Town Council; and Town Council has taken further action authorizing such positions to proceed.

This Section shall not apply to any previously approved positions included in the Fiscal Year 2025–2026 Budget.

Prior to the issuance or release of any funds to Pendleton Recreation or the Fire Department, Town staff shall prepare the appropriate agreements for review and approval by Town Council.

Town staff is further directed to create a grant program for Town Council review and approval prior to the release of any other budgeted grant funds, including, but not limited to, funds budgeted under line items 3400-5720 and 3400-9002.

Motion by Councilperson LM to adopt the 2026-2027 Fiscal Year Budget Ordinance. Seconded by Councilperson NVM and carried by the following vote:

Ayes: Council:

Nays: Council:

Adopted this 9th day of June 2026.

Sarah Stokowski

Mayor Sarah Stokowski

Attest: Ombre Y Barnes

Council:

Ward 1: Liz Merchant
Ward 2: Barbara Hemken
Ward 3: Nancy M. Meyer
Ward 4: J VanDrie