ANDERSON®
THE ELECTRIC CITY

2026-2027
Annual Adopted Budget
City of Anderson, South Carolina

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THE ELECTRIC CITY

Anderson, South Carolina

Annual Adopted Budget
Fiscal Year 2026-2027

Prepared by:
Finance Division

Margot B. Martin
Chief Financial Officer

Tamara Lindley
Finance Director

Regan Phillips
Accountant

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Anderson

South Carolina

For the Fiscal Year Beginning

July 1, 2025

Christopher P. Morrill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Anderson, South Carolina for its annual budget for the fiscal year beginning July 1, 2025. To receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. The City has received this award for 20 years.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

CITY OF ANDERSON, SOUTH CAROLINA
LIST OF PRINCIPAL OFFICIALS AND MANAGEMENT TEAM
For Fiscal Year 2026-2027

MAYOR
Terence V. Roberts

COUNCILMEMBER SEAT 1
Kyle L. Newton

COUNCILMEMBER SEAT 2
Marshall I. Pickens III

COUNCILMEMBER SEAT 3
Jeffrey D. Roberts

COUNCILMEMBER SEAT 4
James A. Stewart

COUNCILMEMBER SEAT 5
Vacant

COUNCILMEMBER SEAT 6
Gregory R. Steele

COUNCILMEMBER AT-LARGE SEAT 7
Matthew C. Harbin

COUNCILMEMBER AT-LARGE SEAT 8
John M. Roberts

CITY MANAGER
David E. McCuen IV

ASSISTANT CITY MANAGER
Andrew C. Strickland

CHIEF FINANCIAL OFFICER
Margot B. Martin

CITY ATTORNEY
J. Franklin McClain

POLICE CHIEF
James S. Stewart

FIRE CHIEF
Charles V. King

PLANNING & DEVELOPMENT DIRECTOR
Maurice L. McKenzie

PUBLIC WORKS DIRECTOR
Kenneth M. Mullinax

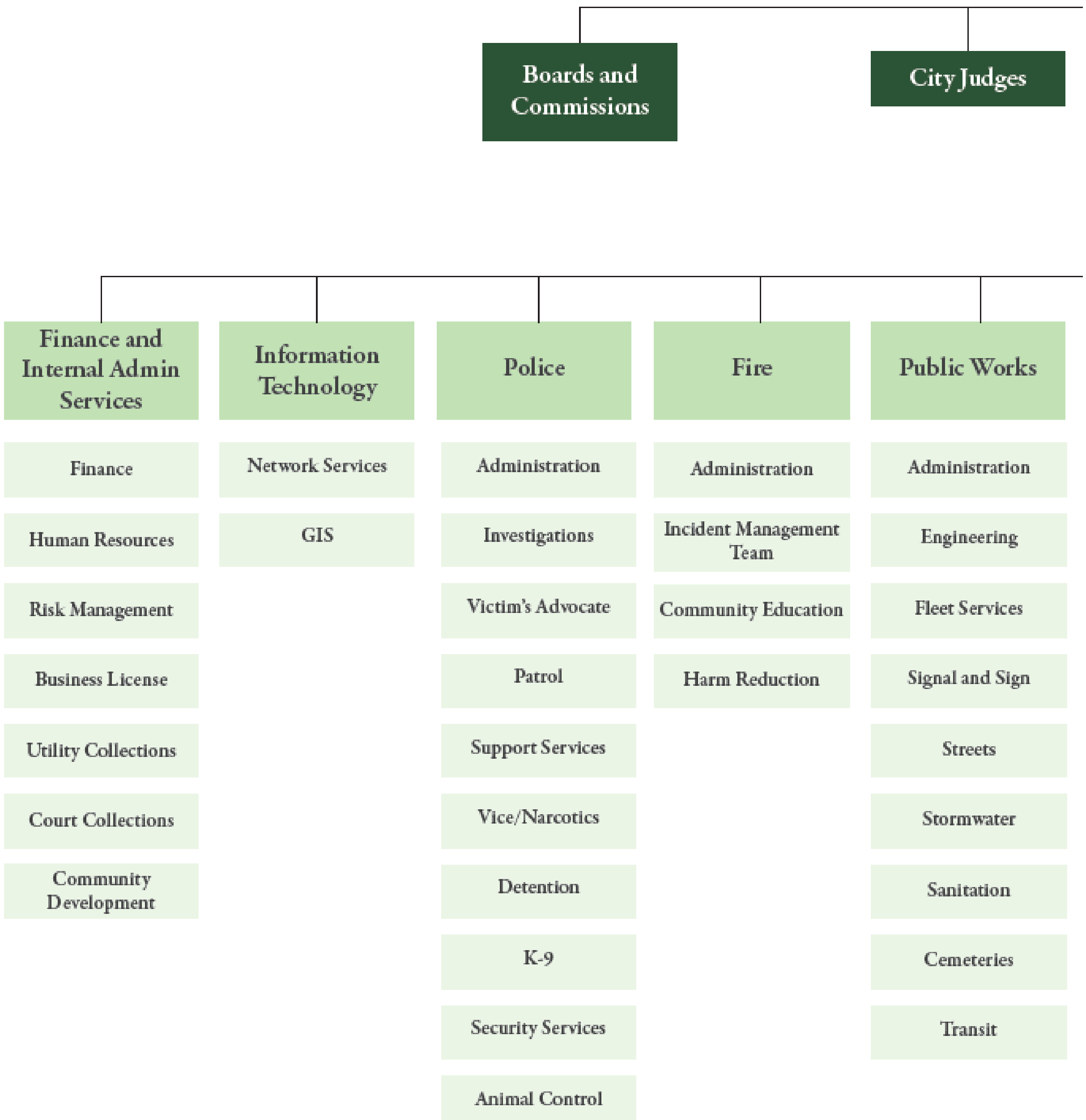
UTILITIES DIRECTOR
T. Scott Banks

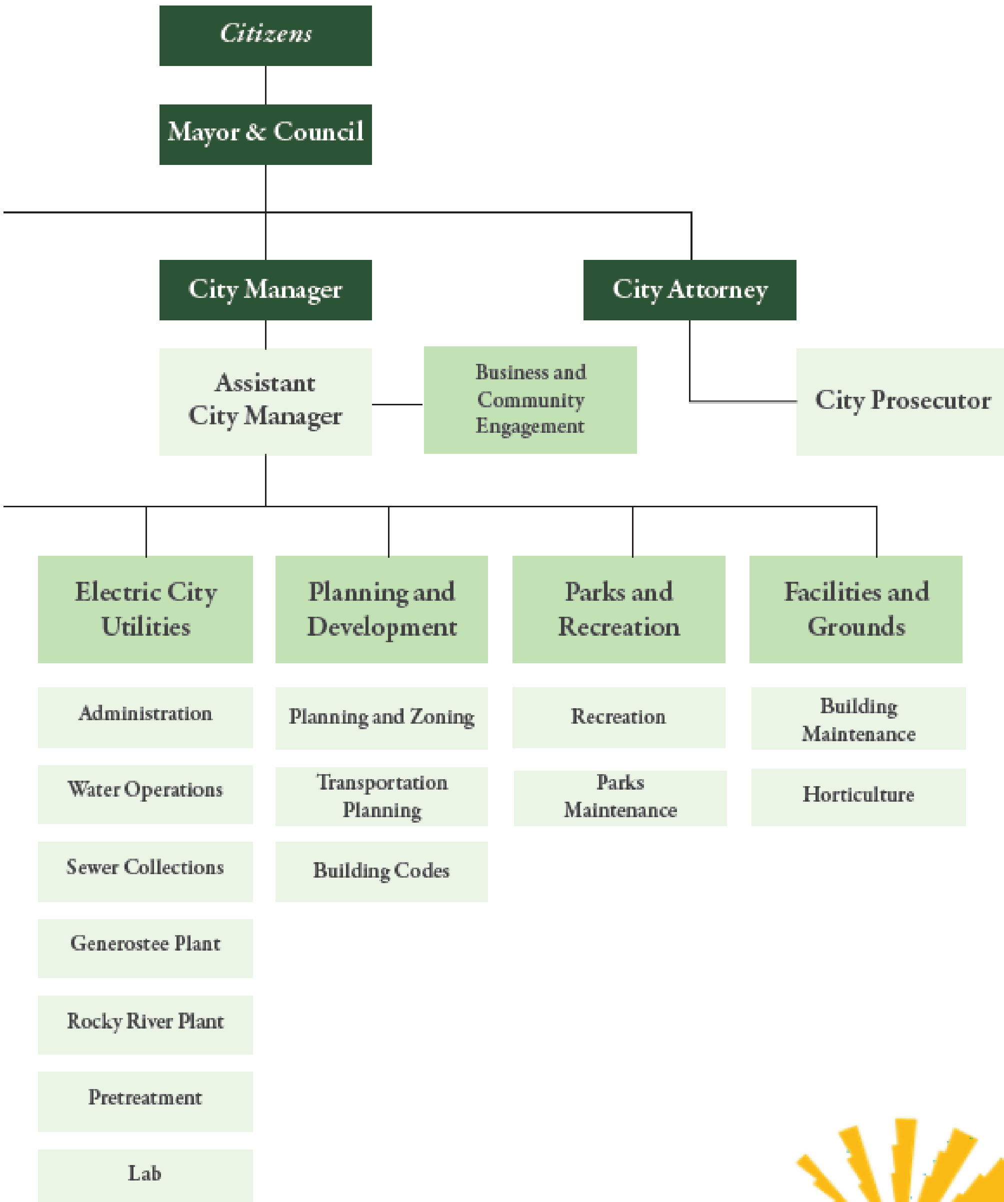
PARKS & RECREATION DIRECTOR
Angela B. Watkins

CHIEF INFORMATION OFFICER
Jason B. Nixon

Organizational Chart

for the City of Anderson





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July 1, 2026

The Honorable Terence V. Roberts
Members of the City Council and
Citizens of the City of Anderson, South Carolina

Dear Mayor Roberts, Members of City Council, and Citizens:

Please accept this letter as a summary of the adopted Fiscal Year 2026–2027 Budget for the City of Anderson, South Carolina.

This budget reflects months of careful planning, collaboration, and thoughtful discussion among City Council, City leadership, and departmental staff. Together, we have developed a balanced financial plan that demonstrates our commitment to responsible stewardship of public resources while addressing the needs and priorities of our community.

The FY 2026–2027 Budget is guided by the City's Strategic Plan and our three Pillars of Performance:

1. Advancing the Quality of Life
2. Assuring Sustainable Growth
3. Attracting Partners

These pillars serve as the foundation for our decision-making and reflect our long-term vision for a vibrant, resilient, and prosperous Anderson.

The total adopted budget across all funds is $94,234,092, representing an 8.23% increase from the previous fiscal year. Of this total, 40% is invested in our workforce, the dedicated employees who deliver essential services and remain our most valuable resource. An additional 47% supports daily operations, including public safety, utilities, public works, and administrative functions. The remaining 13% is dedicated to capital investments and infrastructure improvements that position the City for future success.

More than a financial document, the annual budget serves as both a policy framework and an operational roadmap. It aligns resources with City Council priorities, supports the delivery of high-quality public services, and reinforces the City's commitment to long-term financial sustainability. While this budget outlines the coming fiscal year, it is developed within the context of the City's ongoing five-year financial planning model.

Investments in personnel continue to support our strategic goal of maintaining a safe and secure community. Approximately 70% of General Fund personnel expenditures are dedicated to public safety operations. The budget also advances initiatives that strengthen neighborhoods and improve quality of life through housing programs, code enforcement, blight reduction efforts, infrastructure enhancements, and continued investment in utility systems.

The adopted FY 2026–2027 Budget reflects a shared commitment to fiscal responsibility, operational excellence, and the continued growth and well-being of the Anderson community.

Key Highlights of the Adopted FY 2026–2027 Budget

Maintains Current Service Levels -Core City services will continue to meet the needs and expectations of our residents.

No Property Tax Increase -The City's millage rate remains at 109 mills, maintaining the rollback from 116 mills implemented following the 2022 property reassessment.

Continued Economic Growth -Projected increases in property tax and business license revenues reflect continued residential and commercial growth within the City.

Continued Investment in Employees

- No across-the-board hiring freeze.
- No increase in employee health insurance premiums.
- Continued investment in workforce recruitment and retention.

Cost-of-Living Adjustment (COLA) -A 3.0% COLA is provided for all full-time and permanent part-time employees.

Strategic Capital Investment -Funding is provided for critical infrastructure, facility improvements, public safety equipment, and utility system enhancements that support long-term community needs.

General Fund Overview

The General Fund budget for FY 2026–2027 is $42,466,830, reflecting a modest 3.55% increase over the prior year. This budget captures both revenue growth and increased operating expenditures while maintaining the City's commitment to fiscal responsibility and service excellence.

Revenue Highlights:

Continued residential and commercial growth within the City is strengthening key General Fund revenue sources:

- Property Taxes -Budgeted property tax revenues are increasing by $994,000 to $16,945,000, primarily due to growth in residential development and new commercial investment within City limits.
- Business License Revenue - Projected at $12,965,000, business license revenues represent a $585,000 increase over the prior year, reflecting sustained economic activity and business growth throughout the City.

Expenditure Highlights:

Major expenditure priorities within the General Fund for FY 2026–2027 include:

Workforce Investment -Salaries and benefits remain the largest General Fund expenditure at $27,035,050, representing 63.7% of the total budget. Public Safety accounts for $22,244,015, or 52% of the General Fund budget, supporting Police and Fire operations that protect the community.

The budget includes several additional full-time positions to support growth and service demands:

- City Planner to assist with continued planned growth and development activities.
- Building Inspector to meet increasing residential and commercial development demands.
- Horticulture Crew Workers to support maintenance and operations of City Parks, including the renovated Linley Park and Cater's Lake.
- Three EMT Paramedics fully funded through the South Carolina Opioid Recovery Fund.

Several notable operating expenditures are included in this year's budget:

- Property insurance premiums increase by $239,000.
- Cybersecurity enhancements include an additional $62,320 to strengthen technology and system security.
- Public Safety funding includes police drones, evidence storage lockers, and other operational equipment.
- Planning initiatives include funding for Historic District Guidelines as part of the final Unified Development Ordinance (UDO).
- Traffic calming initiatives include $50,000 for new traffic control measures.
- Reorganization of Downtown, Economic Development, and 110 North Kitchen into the new Business and Community Engagement Department.
- Facility improvements include funding for the Fire Station No. 2 kitchen remodel

Transfers to Other Funds:
The General Fund supports other critical City services through interfund transfers totaling $3,598,060, or approximately 8% of the General Fund budget:

- Recreation Fund – $1,030,000
- Sanitation Fund – $1,442,780
- Cemetery Fund – $372,280
- Capital Replacement Fund – $750,000

The transfer to the Sanitation Fund decreased by approximately $750,000 due to the implementation of an increase in monthly sanitation cart fees from $5.50 to $10.50. These General Fund resources are now being redirected toward ongoing cash-funded capital investments and infrastructure needs.

Sanitation Fund Overview

The City remains committed to providing reliable, cost-effective sanitation services that meet the expectations of our residents. Periodic fee adjustments are necessary to address rising operational costs while maintaining the level and quality of service residents expect and deserve.

For historical context, sanitation fees have increased gradually over time:
- $2.75 in 2016
- $4.50 in 2021
- $5.50 in 2022
- $10.50 beginning in FY 2026–2027

Even with this adjustment, sanitation fees will cover only approximately 52% of operating costs, with the General Fund continuing to subsidize the remaining 48% of sanitation operations.

Fund Balance

Despite absorbing approximately $1 million in Hurricane Helene-related costs, the City's strong reserves allowed these expenditures to be managed without significant impact to its overall financial position.

As of June 30, 2025, the General Fund maintained a healthy fund balance of $9,658,130. The unassigned portion totaled $7,932,330, representing 23% of annual General Fund expenditures. This strong financial position provides flexibility to respond to unforeseen events while maintaining long-term fiscal stability.

Hospitality Fee Fund

The City imposes a 2% hospitality fee on prepared food and beverages sold for immediate consumption or take-out within City limits. Hospitality Fee revenues continue to serve as an important funding source for projects and programs that enhance quality of life, support tourism, strengthen economic activity, and expand recreational opportunities throughout the community.

For FY 2026–2027, the City projects hospitality fee collections of $4,500,000.

The total Hospitality Fund budget is $6,951,675 and includes carryover funding for the Main Street Project totaling approximately $2.5 million, including fiber installation, crosswalk improvements, and paving enhancements.

Beginning in FY 2026–2027, the City's Soiree, Farm to Table, and other tourism and recreation-related activities have been moved to the Hospitality Fund to better align expenditures with their revenue source and purpose.

Electric City Utilities

Electric City Utilities operate as enterprise funds, meaning services are funded through user fees rather than property taxes. This structure ensures that utility operations and capital improvements are supported by those who receive the services while minimizing impacts on the general taxpayer.

The FY 2026–2027 utility budgets do not include any changes to current utility rates. The City's utility rates remain competitive compared to those of peer local providers.

Water Fund Budget
The Water Fund budget for FY 2026–2027 totals $12,123,425.

Budget highlights include:

- Purchased wholesale water remains the largest expenditure at $3,995,555, representing 33% of the Water Fund budget and reflecting a 5.2% increase from the Anderson Regional Joint Water System.
- Cash-funded capital projects total $1,210,830 and include tank maintenance, equipment replacement, and engineering projects.

Sewer Fund Budget

The Sewer Fund budget for FY 2026–2027 totals $19,823,035.

Budget highlights include:

- The O&M rate charged to Anderson County and Homeland Park will increase from $4.97 to $5.47 per 1,000 gallons to offset their proportionate share of operating costs at the City's wastewater treatment facilities.
- Capital investment totals $6,520,950, representing 33% of the Sewer Fund budget and supporting critical infrastructure maintenance and system improvements.
- Capital projects include wastewater treatment plant inflow and infiltration (I&I) abatements, repair and replacement projects, a $624,000 local match for the $10 million South Carolina American Rescue Plan grant supporting upgrades at the Generostee Creek Wastewater Treatment Plant, and a $1.3 million local match for improvements to the Influent Pump Station at the Rocky River Wastewater Treatment Plant.

Conclusion

The FY 2026–2027 Budget positions the City of Anderson to meet today's needs while preparing for tomorrow's opportunities. Through disciplined financial management, strategic investment, and a focus on service excellence, the City remains well-equipped to provide the essential services our residents rely upon every day.

We extend our sincere appreciation to City Council for its leadership and vision throughout the budget process. We are equally grateful to our employees whose dedication and professionalism make these investments meaningful and impactful for our community. Finally, we thank the citizens of Anderson for their continued engagement, trust, and support.

Together, we are building a stronger, safer, and more vibrant Anderson—one that continues to enhance quality of life, encourage sustainable growth, and create opportunities for future generations.

David McCuen

David E. McCuen, IV
City Manager

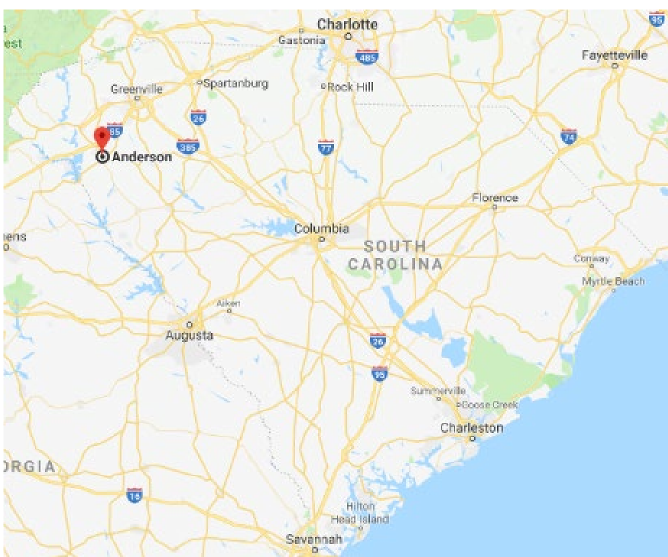
GENERAL INFORMATION

History and Description of the City

Anderson, SC was named for General Robert Anderson. He was a Revolutionary War hero who was born in 1741 in August County, VA. He came to South Carolina to help his good friend, Andrew Pickens, in surveying some land that had been given to the English Colony by the Indians. The City was founded in December 1826 and incorporated by an act of Legislature on December 9, 1833.

Due to the innovation of engineer William Whitner, Anderson was the first city in the United States to have a continuous supply of electric power. The electricity was supplied by a water mill located in the high shoals area of the Rocky River in Anderson County. Several areas in Anderson are named in honor of William Whitner, including a downtown street. In 1897, the first cotton gin in the world to be operated by electricity was in Anderson County, earning the community the nickname "The Electric City".

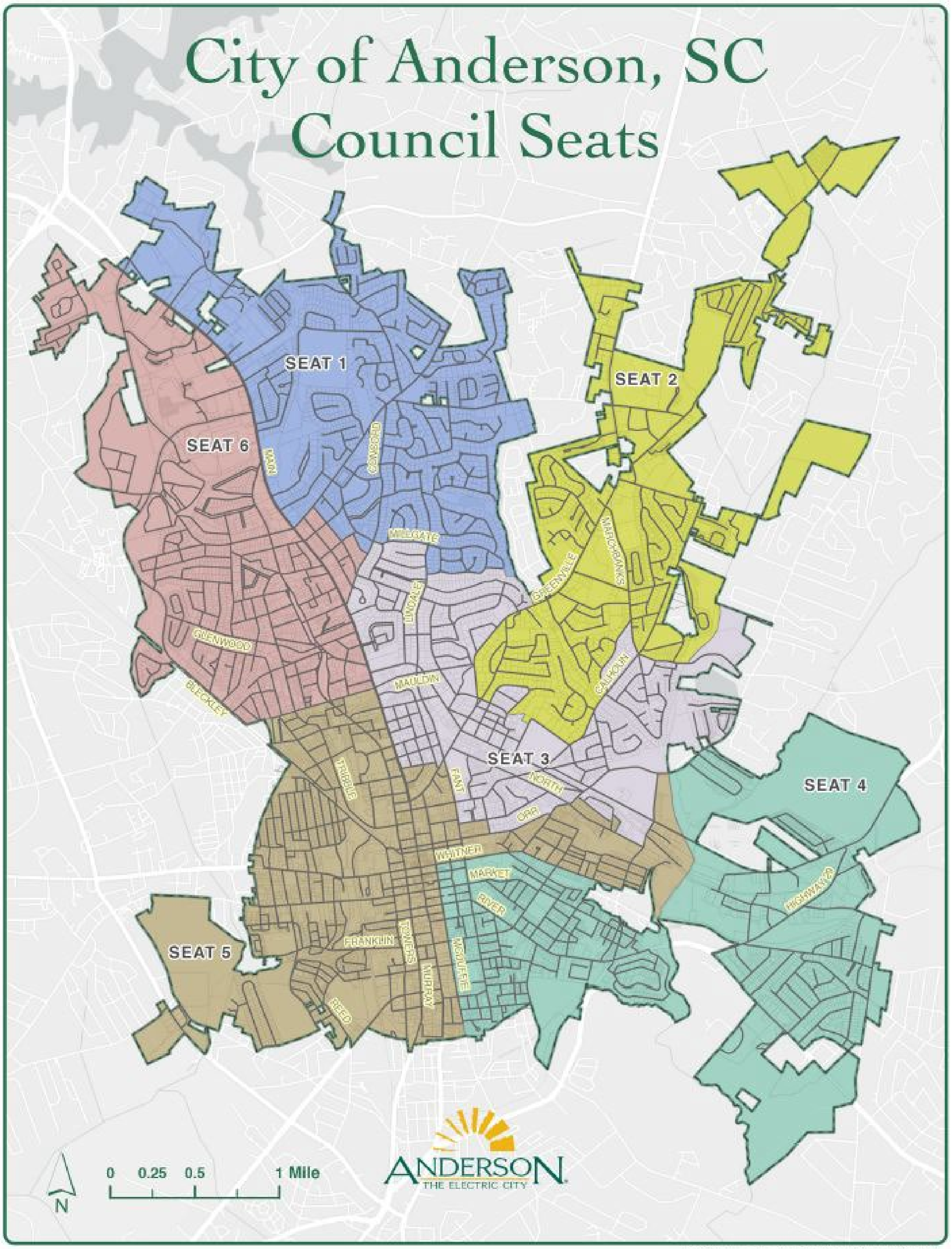
Location



The City of Anderson is in the northwest corner of the state of South Carolina on the Piedmont Plateau. The City of Anderson is the largest municipality in the county with a population of 31,323 this is a 13.2% increase since the 2020 census. The City is located on the busy Interstate 85 corridor, to which much of its economic growth can be attributed. Anderson County, South Carolina lies midway between Atlanta, Georgia and Charlotte, North Carolina. This stretch of highway is one of the heaviest traveled highways in the southeast. Business leaders and development officials in Anderson have taken advantage of this asset, and visible progress is the result.

Anderson offers many community events, festivals, beautiful City and County parks, golf communities, hundreds of restaurants, and numerous recreational amenities. The City is a blend of old and new. Downtown is a focus of revitalization with new facades, restaurants, stores, fountains, and greenspaces. The Anderson community offers the feel of small-town living with the attractions and business opportunities of larger cities only a short drive away. The City encompasses approximately 16.53 square miles.


ANDERSON
Anderson TO :
Atlanta, GA .... 125 miles
Charlotte, NC .... 130 miles
Charleston, SC .... 225 miles
Columbia, SC .... 115 miles
Jacksonville, FL ...... 342 miles
City of Anderson, SC - GIS
Lenoir
Morganton
Hickory
Statesville
Salisbury
Asheboro
Mooresville
Asheville
Athens
Cleveland
Shelby
Charlotte
Spartanburg
Greenville
Rockingham
Gainesville
Greenwood
Roswell
Lawrenceville
Athens
Columbia
SOUTH CAROLINA
Atlanta
Florence
Augusta
Peachtree City
Griffin
Lake Murray
Lake Marion
Lake Moultrie
Macon
Warner Robins
North Charleston
Charleston
Statesboro
GEORGIA
Vidalia
Savannah
Hinesville
Fitzgerald
Albany
Waycross
Valdosta
Tallahassee
Jacksonville



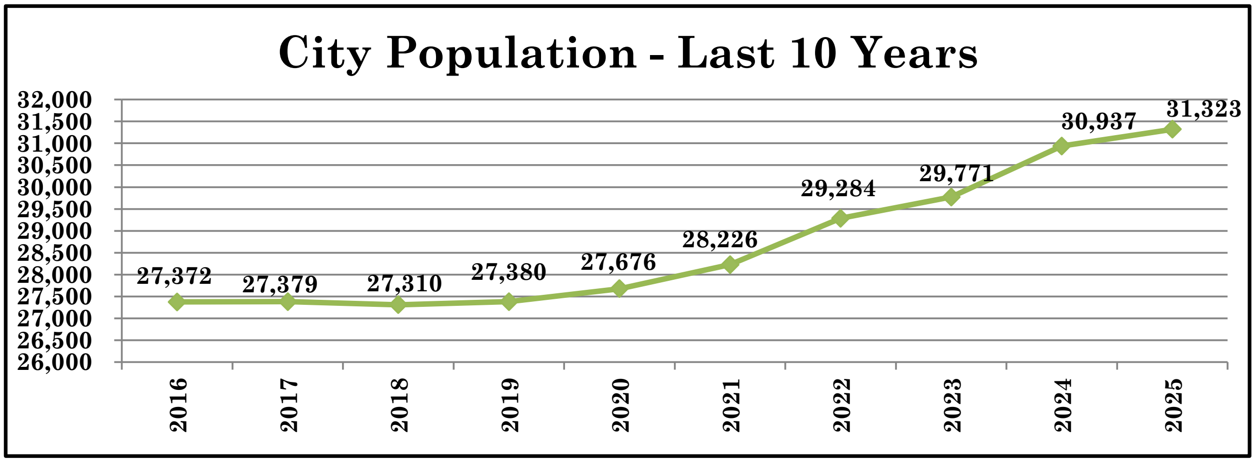
City of Anderson, SC - GIS Dept. (Last Update: 01/16/2024)

City of Anderson, Council Districts

Terence V. Roberts, Mayor	Kyle Newton, Seat 1	Marshall I. Pickens III, Seat 2
Jeffrey D. Roberts, Seat 3	James A. "Tony" Stewart, Seat 4	Vacant, Seat 5
Gregory R. Steele, Seat 6	Matthew C. Harbin, At Large Seat 7	John M. Roberts, At Large Seat 8

Demographics

Below is a 10-year glance into the changes that have taken place within Anderson:

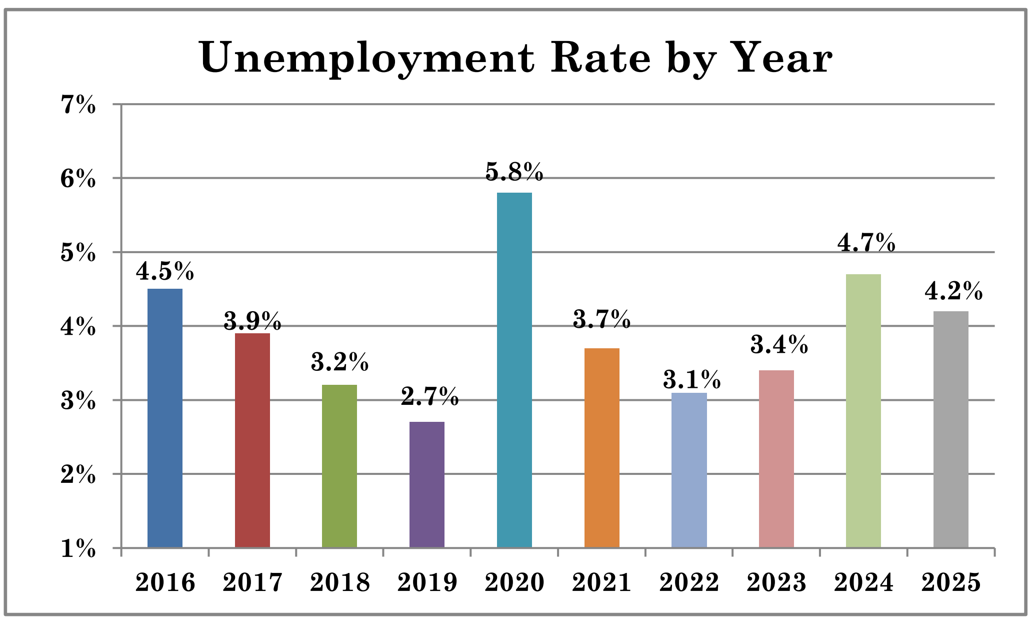


Source: Anderson County Economic Development Office; United States Census Bureau

Median Age for the City of Anderson in 2016 was 35.5 years old. In 2025, the median age was 33 years old.

School Enrollment for Anderson County School District 5 in 2016 was 12,978. In 2025, the school enrollment was 11,573.

Unemployment Rate:



Source: City of Anderson Annual Comprehensive Financial Report

The unemployment rate increased during 2020 due to the COVID-19 pandemic and shutdowns.

Economic Profile

Below is a glance of the economic changes that have taken place in Anderson:

City Financial Profile	23/24	24/25	25/26	26/27
Total City Budget	$ 82,842,152	$ 84,775,175	$ 87,069,035	$ 94,234,092
Total General Fund Budget	36,318,470	38,395,006	41,009,770	42,466,830
Total Employees	505.5	513.5	522	524
Total Employees per 1,000 Population	17.13	17.13	16.87	16.73
Property Tax Millage Rate	109	109	109	109

Monthly Impact of Tax & Utility Rates on Typical City Residential Household*

	23/24	24/25	25/26	26/27
Taxes (1)	$ 90.83	$ 90.83	$ 90.83	$ 90.83
Water (2)	32.10	32.10	32.10	32.10
Sewer (3)	47.89	47.89	47.89	47.89
Stormwater	4.50	4.50	4.50	4.50
Total	$ 175.32	$ 175.32	$ 175.32	$ 175.32

Assumptions:

(1) Based on home valued at $250,000

(2) Usage of 6,000 gallons

(3) Charged on 6,000 gallons

*For illustrative purposes only

Assessed Value of City Property (in thousands of dollars)

Fiscal Year Ended June 30	Real Property: Residential Property	Real Property: Commercial Property	Real Property: Total	Personal Property: Motor Vehicles	Personal Property: Other	Personal Property: Total	Less: Tax Exempt Real Property	Total Taxable Assessed Value
2016	28,081	51,689	79,770	9,118	11,747	20,865	6,871	93,764
2017	28,407	52,699	81,106	9,244	11,033	20,277	1,963	99,420
2018	30,152	55,213	85,365	9,352	11,090	20,442	1,962	103,845
2019	30,575	55,734	86,309	9,279	11,087	20,366	1,795	104,880
2020	31,504	56,377	87,881	9,216	10,465	19,681	847	106,715
2021	32,633	60,663	93,296	10,043	10,666	20,709	1,035	112,970
2022	34,502	62,422	96,924	9,912	11,148	21,060	1,147	116,837
2023	41,454	69,006	110,460	10,260	11,694	21,954	1,189	131,225
2024	43,502	72,086	115,588	11,317	11,912	23,229	940	137,877
2025	44,870	74,068	118,938	12,266	12,518	24,784	882	142,840

Source: Anderson County Assessors Office

Taxpayer Concentration (in thousands of dollars)			
Year	Total Assessed Value	Assessed Value Of Top 10 Taxpayers	% Top 10 Total Assessed Value
2016	93,764	10,606	11.31%
2017	99,420	10,223	10.28%
2018	103,845	8,906	8.58%
2019	104,880	10,156	9.68%
2020	106,715	9,596	8.99%
2021	112,970	10,321	9.14%
2022	116,837	10,789	9.23%
2023	131,225	11,094	8.45%
2024	137,877	11,211	8.13%
2025	142,840	11,543	8.10%

Source: City of Anderson Comprehensive Annual Financial Report

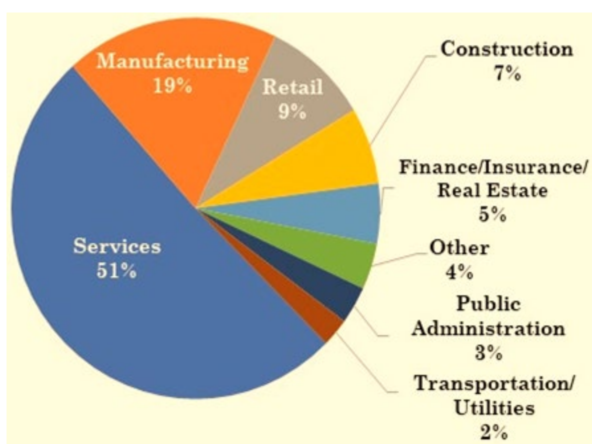
Climate

The average annual temperature is 62° Fahrenheit (F) with an average rainfall of 44.17 inches per year.

Average January minimum……………………………………………….34° F
Average July maximum……………………………………………………90° F
Days with maximum number of 90° F or above………………………..43
Days with minimum of 32° F or below…………………………………..60

Business and Industry

Anderson is home to more than 200 manufacturing firms, including at least 20 international companies such as Michelin Tire Corporation and Robert Bosch Corporation. These industries produce a wide range of goods, including textiles, automotive parts, rubber products, electrical appliances, and machinery components. The service industry is the largest sector, accounting for 51% of the city's workforce, followed by manufacturing (19%), retail (9%), construction (7%), various other industries (4%), transportation and utilities (2%), financial and insurance services (5%), and public administration (3%), according to the Anderson County Office of Economic Development. As part of the Upstate SC Region, Anderson benefits from favorable tax rates, strong market accessibility, and a highly skilled workforce, making it an attractive location for businesses and economic growth.



Major Employers in Anderson County- 2025			
Employer	Number of Employees	Rank	Percentage of Total Employment
Anderson County Public Schools	4,425	1	14.13%
AnMed Health	3,600	2	11.49%
Robert Bosch	2,382	3	7.60%
Electrolux	2,026	4	6.47%
Arthrex	1,500	5	4.79%
Technical Industries (TTI)	1,385	6	4.42%
Anderson County	1,184	7	3.78%
First Quality Tissue	1,000	8	3.19%
Anderson University	987	9	3.15%
Michelin	931	10	2.97%
Total	19,420		62.00%

Source: Anderson County

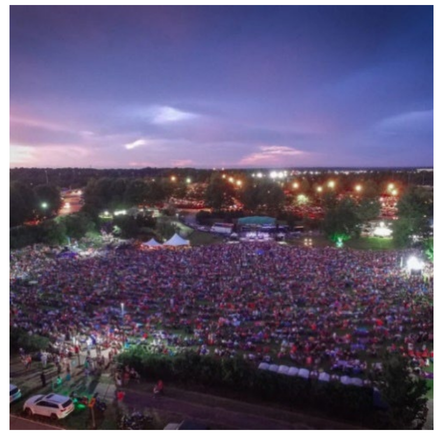
Culture and Recreation

Anderson's cultural and recreational amenities make it a great place to live, offering abundant opportunities for both residents and visitors. Lake Hartwell, with its 960 miles of shoreline, provides boating, skiing, fishing, and pure relaxation. The City of Anderson enhances local recreation with one community center and 19 parks spanning 182 acres.

As urban Anderson continues to grow, new developments cater to its expanding population. According to the U.S. Census Bureau, Anderson County's population increased from 195,672 in 2016 to 219,930 in 2025.

Residents also benefit from the proximity of Clemson University, just 20 minutes away, where they can enjoy first-class sports, cultural, and educational events. Each fall, thousands of visitors travel to Clemson football games, boosting the local economy as they stay in hotels, dine at restaurants, and shop in the area. During these seven weekends per year, visitors contribute hundreds of thousands of dollars to Anderson's economy.

Closer to home, Anderson University hosts a variety of musical and artistic events at the Callie Stringer Rainey Fine Arts Center. This dynamic venue features a 1,100-seat auditorium, a recital hall, a theater, and an art gallery, providing a space for diverse cultural performances and exhibitions. Serving as a hub for artistic expression and community engagement, the center brings together students, faculty, and the local community to celebrate the arts. Additionally, the Anderson Memorial Stadium serves as the home field for the Anderson University Trojans Baseball Team.



The Anderson Sports and Entertainment Center is a premier venue for community and entertainment events. It features a 5,100-seat Civic Center, a 15,000-seat amphitheater, and a $4 million sports complex with seven baseball/softball fields, three soccer fields, eight tennis courts, and an 18-hole disc golf course, along with playgrounds and trails. Spanning 300 acres, the center hosts major events, including the Great Southeast Balloon Fest and the All-American Rhythm and Blues Festival.

The City of Anderson Recreation Center Athletic Complex features five baseball/softball fields and synthetic turf fields that can accommodate two baseball/softball fields, as well as regulation-sized football and soccer fields. The fields include stadium-style seating, state-of-the-art LED MUSCO lighting, and the complex's first true concession and restroom building, complemented by two open-air pavilions. These pavilions provide a comfortable space for spectators to enjoy concessions.

Designed to be fully ADA-compliant, the complex ensures accessibility for all. The synthetic turf, developed in Finland and widely used across European nations, makes Anderson the 6th Saltex Legacy field in the U.S.- and the only one utilizing Bio-Fill material. This innovative in-fill, made from sugar cane, is completely organic, biodegradable, carbon-neutral, and recyclable. With no dirt present on the field, the Bio-Fill material not only supports environmental sustainability but also prioritizes the safety of our participants.

The Electric City Depot and Anderson County Farmer's Market offer 30 vendor bays and parking for 36 trucks, serving as both a marketplace for local farmers and a multifunctional venue for city events like downtown barbecues and arts and crafts shows. Anderson County is a key player in the Upstate retail market, thanks to its prime location and regional appeal. With more than 1,000 wholesale and retail trade businesses, studies show that shoppers from at least eleven counties in South Carolina and Georgia regularly visit Anderson.

Driving along Clemson Boulevard, it's clear that Anderson has become the county's commercial hub, anchored by major retail centers. Popular shopping destinations include Anderson Mall, Target, Best Buy, Dick's Sporting Goods, Academy Sports, Sportsman's Warehouse, Burlington, and Anderson Station, home to retailers such as Old Navy, Hobby Lobby, Shoe Station, and Ross. As a growing retail destination, Anderson continues to attract national chains, eliminating the need for residents to travel to Greenville for top shopping options.

Housing

Anderson provides a wide range of housing options to accommodate every buyer. Downtown Anderson boasts historic homes along tree-lined streets, with the average home price reaching approximately $250,000 in May 2025. Fueled by over $1 billion in industrial investment, residential development in Anderson's suburban areas is thriving. New single-family communities offer starter homes, apartments, condominiums, and farmhouses, along with modern subdivisions and upscale residences featuring country clubs and golf courses. With plentiful home sites and affordable pricing, Anderson's low cost of living makes it an appealing place to settle down.

Banking

The banking industry in our area continues to grow and evolve. Greenville is now South Carolina's largest banking center, serving as the state headquarters for Truist and Bank of America. Anderson benefits from a strong presence of full-service banks, including First Citizens, United Community Bank, Truist, Wells Fargo, Peoples Bank, Regions Bank of America, TD Bank, First Bank, Chase Bank, and SouthState Bank. As the Upstate's banking sector expands, businesses and residents enjoy greater access to financial services, including international banking and investment opportunities.

Health Care

AnMed Health is the primary healthcare provider for Anderson County and one of the region's largest employers. The AnMed Health Medical Center offers a full range of hospital services, including a specialized Heart and Vascular Center. Just 2.5 miles away, the AnMed Health Campus features a Women's and Children's Hospital, Minor Care, Cancer Center, and Speech and Occupational Therapy services. Between these two main facilities sits the AnMed Rehabilitation Hospital, providing comprehensive recovery and rehabilitation care. In addition, AnMed Health operates multiple smaller clinics and healthcare facilities throughout Anderson, ensuring accessible, high-quality medical care for the community.

Churches

Anderson's religious community has long-standing tradition of neighborly support and service. The abundance of churches in the area reflects the significance of faith in the lives of its residents. With more than 100 churches representing a wide range of denominations, Anderson offers diverse worship opportunities for the community. Additionally, the unique architectural styles of these church buildings add to the city's historical charm and visual appeal.

Other City Statistics

Traffic violations	3.828
Criminal charges	2,390
Fire calls answered	2,820
Fire inspections	2,272
Refuse collected (tons)	11,604
Street potholes repaired	80

Note: All info for Calendar Year 2025

Northern Lights over Downtown Anderson

The Utility System

The City of Anderson provides both water and sewer service within the City of Anderson and its surrounding areas. The City acquired the water system from Duke Energy in April 2002. The City has always maintained ownership and the operation of the sewer system. The water system and the sewer system are operated as Electric City Utilities under City government. The Utilities Director is responsible for both systems and reports directly to the City Manager.

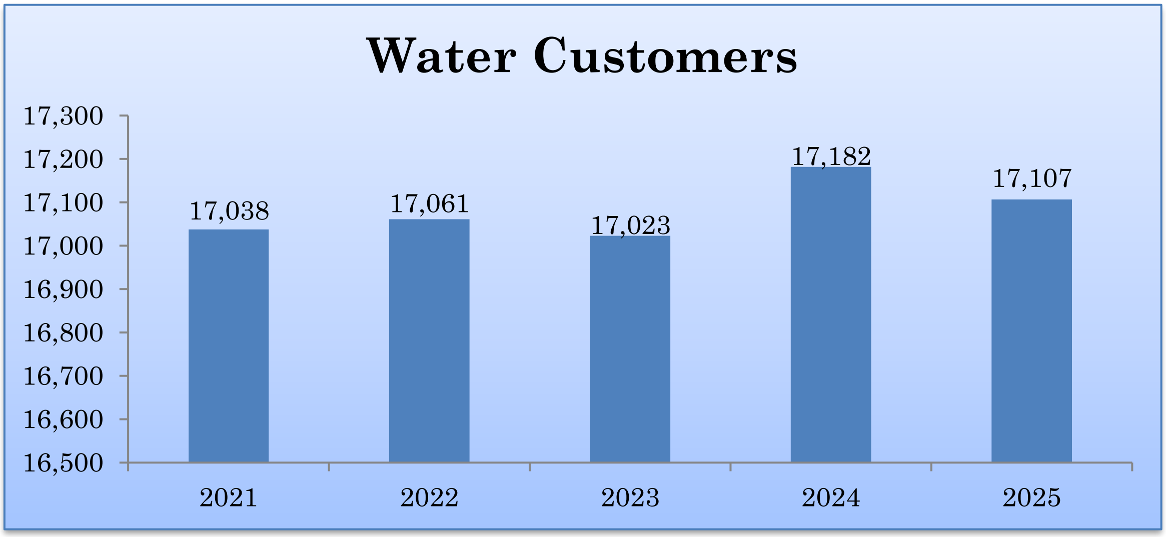
Water System

The City is responsible for the operation of the retail water distribution system and employs 17 full-time employees. The administrative and finance section, under the guidance of the Finance Director, employs 16 full-time employees. The water system is under the jurisdiction of the South Carolina Department of Health and Environmental Control (DHEC) regarding the quality of water sold to customers. The service area of the water system is approximately 31 square miles, with the City encompassing approximately 15 square miles of this service area. While most customers in the service area are residential, the City also serves commercial businesses and industrial companies. The residential meters within the water system serve an estimated 38,600 people.

The City purchases water from the Lake Hartwell Water Treatment Plant (LHWTP). LHWTP is owned and operated by the Anderson Regional Joint Water System (ARJWS) of which the City is a member. The current rated capacity of the water treatment plant is 48 million gallons per day (MGD). The water sale and purchase agreement allocate to the City 14.12 MGD, or 29.42% of the water treatment plant's total capacity of 48 MGD. The ARJWS owns and maintains the booster pump stations, storage reservoirs, and transmission mains that serve the wholesale interests of 15 area municipalities and water districts. The City owns and maintains the associated potable water transmission and distribution system, the elevated storage tanks, meters, valves, fire hydrants, and related appurtenances. Specifically, the City owns approximately 374 miles of water lines ranging in size from ¾ inch to 30 inches, 17,107 metered services, eight elevated storage tanks, three booster pump stations, approximately 1,040 fire hydrants, and the Tribble Street operations center.

Water System Facility Statistics

Total Length of Mains	374 miles
Total Number of Elevated Tanks	7 tanks
Total Storage Capacity	3,600,000 gallons
Total Allocated Treatment Capacity	14.12 MGD
Estimated Average Day Demand	4.40 MGD
Estimated Maximum Day Demand	7.60 MGD



Sewer System

The City is also responsible for the operation of the sewer system. The sewer system is under the direction of the Utilities Director and is divided into six work units: administrative, sewer line maintenance, the Rocky River Treatment Plant, the Generostee Creek Treatment Plant, Pre-Treatment Division and Lab for a total of 32 full-time employees. The system consists of collection, trunk, and treatment facilities which serve the entire area of the City and populated areas immediately adjacent to its corporate limits.

The City provides wastewater transportation, treatment, and disposal services to the principal urban area of the county. This service is provided to customers within the City's treatment facilities planning area of approximately 126 square miles. This planning area includes the City (15 square miles), Homeland Park Water and Sewer District (4 square miles), and parts of Anderson County surrounding the City (107 square miles).

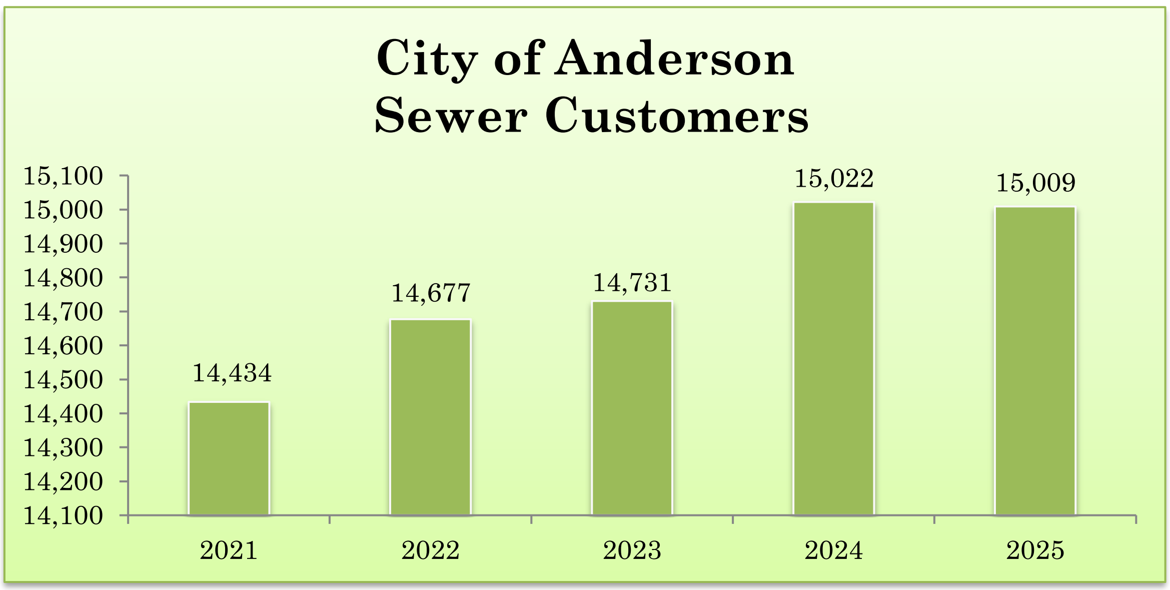
Sewer services are provided directly to residential, commercial, industrial, and institutional customers within the City and through contractual agreement with Anderson County and Homeland Park. The City's facilities serving area represents almost 18% of the total county area and, with a population more than 75,000, represents over 40% of the entire county population.

The City's facilities of the sewer system include two wastewater treatment plants. The existing wastewater treatment plants were originally constructed in 1965 and have been expanded and upgraded over the years. The Rocky River Wastewater Treatment Plant is a 9.5 MGD advanced wastewater treatment plant. Occupying 25 acres of a 177-acre site, the Rocky River Wastewater Treatment Plant discharges its influence in the Rocky River, 12.2 miles above Lake Secession. The Generostee Creek Wastewater Treatment Plant is a 10 MGD advanced wastewater treatment plant. Occupying 25 acres of a 235-acre site, the Generostee Creek Wastewater Treatment Plant discharges its influence on the Big Generostee Creek, 19 miles above Richard B. Russell Lake. The sewer system is subject to regulation by the South Carolina Department of Environmental Services. SCDES is responsible for ensuring compliance with Federal and State water quality standards, approving plans and specifications for wastewater projects within the State, and for issuing construction permits.

The Surface Water Discharge Permit for the Rocky River Wastewater Treatment Plant at 9.5 MGD was reissued effective June 1, 2022, until May 31, 2027, in accordance with the National Pollutant Discharge Elimination System (NPDES). The Surface Water Discharge Permit for the Generostee Creek Wastewater Treatment Plant at 10 MGD was reissued on January 27, 2019, and effective March 1, 2019, until February 28, 2024, in accordance with the NPDES. The plant was authorized by the Department of Environmental Control to operate on expired permit until a new permit is issued. The new draft permit is currently out for public comment.

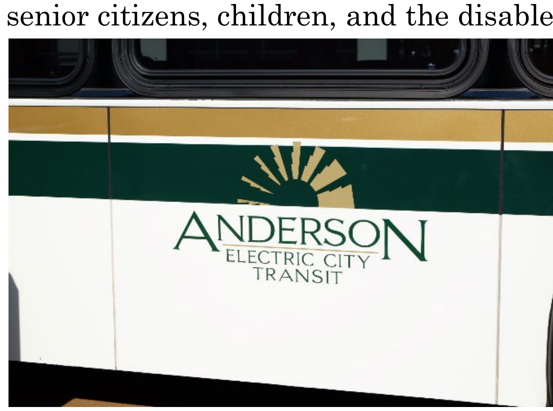
Sewer System Facility Statistics

Total Length of Collectors and Mains	342 miles
Total Number of Pumping Stations	7 stations
Maximum Day Treatment	19.5 MGD
Average Day Treatment	8.28 MGD
Total Number of Service Connections (est)	22,442



Transit System

The City of Anderson's bus system, Electric City Transit, provides service to the community on six main routes that link residential, medical, education, shopping, and employment areas. In addition to the six fixed routes, every bus is permitted to serve special needs situations by picking up or dropping off senior citizens and disabled citizens who may have difficulty reaching the normal routes. The system operates Monday through Friday from 6:30am to 6:30pm. Adult fares are 50 cents, while senior citizens, children, and the disabled can ride for 25 cents, and college students ride for free. The current bus fleet consists of 7 buses, all of which are completely handicapped accessible.



Number of riders for the last five years:

2021 – 334,175
2022 – 134,041
2023 – 229,800
2024 – 231,775
2025 - 234,368

Downtown Anderson

Downtown Anderson is more than just historic—it is eclectic, vibrant, and continually evolving. A blend of old and new makes downtown the brightest part of The Electric City, showcasing its rich history while embracing modern growth.

Now a thriving destination, Downtown Anderson offers unique shops, museums, live theater, and cultural activities for all to enjoy. A diverse selection of restaurants caters to every palate, while beautifully preserved turn-of-the-century architecture, landscaped parks, water fountains, and public art installations enhance the downtown experience. Throughout the year, the area hosts popular events such as the Soirée, Shakespeare in the Park, The Block Party, Art on the Town, and Anderson Farm to Table.

A recent standout event was the return of The Soirée, an iconic arts festival that energized downtown Anderson from 1985 to 2009. Recognized as one of the region's premier arts festivals, this year's Soirée was held on April 24-25, 2026, continuing its legacy with a renewed focus on visual, culinary, and performing arts.

The festival will continue on April 23rd and 24th, 2027. This community-led festival, hosted by the City of Anderson, provides an entertaining two-day cultural experience attracting visitors from near and far. Visitors will enjoy live performances with multiple stages, visual artists selling original handcrafted works, and delicious food prepared by some of Anderson's finest chefs. It is fun for the whole family with creative activities planned, especially for children and the young at heart! The Soirée is coordinated by the City of Anderson with support from community volunteers.

THE POWER TO SERVE
STRATEGIC PLANNING

Aspirational Vision: Anderson is the most desirable City in the Region

The City of Anderson exists to provide for the safety and general well-being of its citizens and visitors. The City strives to create, enhance, and maintain a positive quality of life and a healthy environment in which to live, work, and play. The City seeks to create an environment that fosters economic development and opportunity.

Core Values

Teamwork – We work together for optimum results.

Integrity – We model ethical behavior.

Professionalism – We are qualified, skilled, and committed.

Strategic Planning

The Mayor, City Council, and the City administration management team, participated in its annual strategic planning retreat. This retreat helps establish a common set of core values and goals to guide the City to the highest level of service for the citizens of Anderson and to ensure that the City is positioned to operate efficiently and balance available resources to meet current and future obligations.

Part one of this strategic planning process was establishing priorities and goals to serve as a living document to guide staff at all levels and lead the City from vision to reality. The process includes refining and benchmarking the ideals, strategies and tactics associated with broad goals.

The issues most important to our citizens/residents include (1) Housing; (2) Education; (3) Jobs; (4) Healthcare; (5) Environment; (6) Safety; and (7) Infrastructure.

Pillars of Performance

The City of Anderson presented its Pillars of Performance for defining and implementing its goals. The three Pillars of Performance are indicative of the City's aspirational vision and strategic planning for the future.

D.B. Walker Park after renovations

Advance the Quality of Life:

- Provide a safe and secure environment:
  - Improve response time to public safety calls.
  - Utilize data analytics to target resources to decrease property and violent crime.
  - Build resources to ensure the fire response rate serves growth.
  - Maintain fire ISO rating.
- Build Strong Communities:
  - Partner to provide decent, safe, and suitable housing through rehabilitation and new construction.
  - Support vibrancy and beautification activities to create cohesive neighborhoods.
  - Enhance code enforcement as a tool for safety and pride.
  - Reduce blight through demolition and clearance projects.
  - Improve infrastructure including public facilities, utilities, and transportation networks.
- Value Culture and Public Spaces:
  - Continue and expand our signature events.
  - Support the addition of quality marquee events.
  - Increase presence of vibrant elements downtown and beyond urban core.
  - Build and maintain attractive, world-class public spaces using creative placemaking principles.
- Emphasize Recreation and Leisure Activities:
  - Use the 2017 Recreation Master Plan as road map to create state-of-the-art recreational and leisure facilities.
  - Provide inclusive, city-wide facilities and programming aimed at health and wellness (i.e. underserved areas, ADA compliance, etc.).
  - Invest resources in city-wide beautification through maintenance and design.

Assure Sustainable Growth

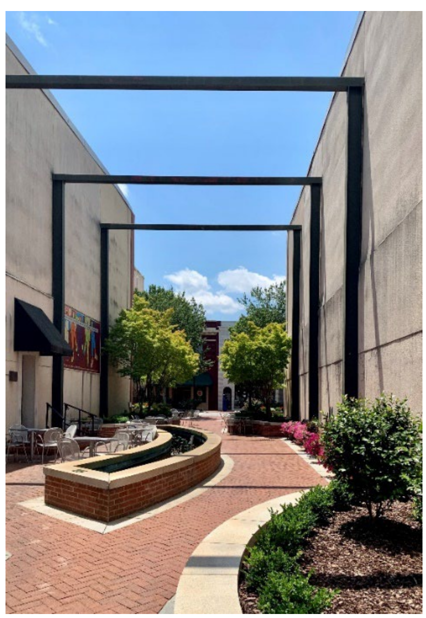
- Provide Connected Transportation Options:
  - Broaden and improve city-wide transportation.
  - Embrace regional mobility initiatives.
  - Manage downtown parking to support growth.
  - Maintain and expand pedestrian and bicycle routes to improve mobility networks.
- Pursue Long-Term Infrastructure Projects:
  - Continue to provide safe affordable drinking water.
  - Manage sewer capacity for future growth.
  - Mitigate stormwater effects.
  - Maintain, preserve, and invest in City buildings.
  - Continue to provide high value sanitation services.
  - Maintain and improve the streets and sidewalks.
  - Use technology to increase capacity, leverage efficiency and secure data.

Attract Partners

- Employees: Foster High-Quality Work Experience:
  - Underscore a culture of ownership and pride.
  - Invest in professional growth and development.
  - Create additional means to facilitate and value input from employees.
- Legacy Institutions: Cultivate Relationships:
  - Anderson University
  - Anderson County
  - AnMed Health
  - Major in industrials
- Business: Build Capacity Across Sectors:
  - Expand city-wide business recruitment and retention strategies.
  - Cultivate the entrepreneurial network.
  - Develop partnerships to encourage city-wide private investment.
  - Pursue strategic growth downtown using "Shock this Block" Downtown Master Plan as a roadmap.
  - Strengthening network with local and regional developers.
  - Support workforce development.
- Public: Engage in Key Initiatives:
  - Provide ongoing safety education.
  - Feature business and entrepreneur programming.
  - Seeking in-person engagement opportunities.
  - Expand interactive online communications.

Divisional Goals

The Pillars of Performance established by City Council set the tone for the development of divisional priorities and goals. Each division's mission and goals are stated before their division budget to facilitate the understanding by readers.



Courtyard off Main Street

Statement of Financial Policies

The Statement of Financial Policies presents policies that the City follows in managing its financial and budgetary affairs.

Operating Budget Policies:

- Essential City services will receive priority. For this policy, those services are public safety.
- Annually adopt a balanced budget. A balanced budget is achieved when the City can equate the revenues with expenditures over the business cycles.
- Avoid budgetary procedures that balance current expenditures by obligating future year funds.
- Maintain its physical assets at a level adequate to protect the City's capital investment and to minimize future maintenance and replacement costs.

Revenue Policies:

- The City will strive to maintain a diversified and stable revenue system.
- The City will follow an aggressive policy of collecting revenues.
- The City will consider market rates and rates charged by other municipalities of similar size for charges for services.
- Enterprise funds will be self-supporting.

Investment Policies:

- The City's investment portfolio will be diversified to avoid incurring unreasonable risks.
- The City will obtain the best possible return on all investments within the limits of S.C. State law, local ordinances, and prudent investment practices.
- The CFO will receive a monthly investment report outlining the nature, value, yield, purchase price and any other pertinent information.

Accounting, Auditing and Financial Reporting Policies:

- An independent audit will be performed annually.
- The City will issue annual financial reports in accordance with generally accepted accounting principles (GAAP) as outlined by the Governmental Accounting, Auditing, and Financial Reporting (GAAFR) book.
- The City will issue an Annual Comprehensive Financial Report annually.

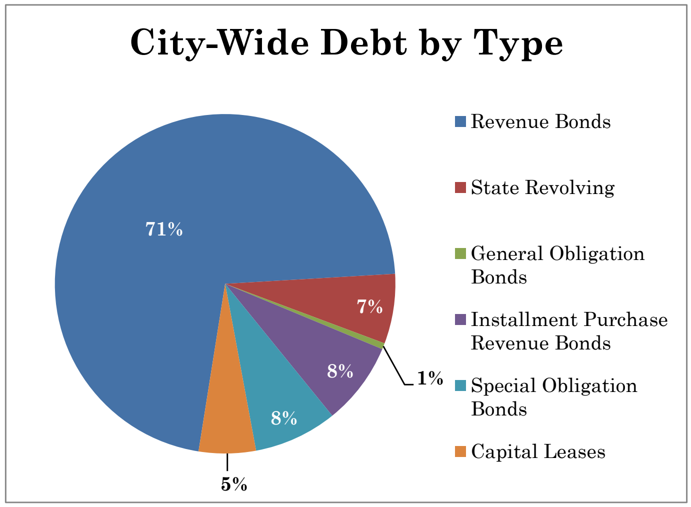
Reserved and Unreserved Fund Balance Policies:

- A balanced budget reflects sound financial planning and is an essential tool for maintaining the trust of taxpayers, credit rating agencies, and oversight bodies.
- The City seeks to maintain a prudent level of financial resources to protect against reducing levels of service because of temporary shortfalls or unpredicted one-time expenditures, aiming for 20-30% unrestricted fund balance.

Debt Service

Debt Service is established to account for the accumulation of resources for and the payment of general long-term debt: general obligation, installment purchase revenue bonds, special obligation bonds, state revolving loans, or revenue bonds as well as major capital lease purchases. The City has decided to account for all debt in their respective funds and not in a debt service fund. Where feasible, the City develops and utilizes revenues, special fees, or other revenue in lieu of debt.

Total general obligation bonded debt will not exceed 8% of the assessed value of taxable property in the City without referendum, as prescribed by Title 5, Chapter 21, Article 1 of the Code of Laws of the State of South Carolina.



The City finances major capital equipment and facilities based on the asset life of the capital equipment. It is not prudent to spend operating cash on assets that have lives greater than 5 years because long-lived capital items are paid for gradually over their useful lives by an annual depreciation charge to the current accounting period. This is a requirement for governmental funds under GASB 34 rules, but depreciation has always been charged to the proprietary funds. Any projects financed through the issuance of debt are financed for a period not to exceed the useful life of the facility or equipment.

Long-term financing is not used to support current operating expenditures, and the City does not issue notes or debt to finance operating deficiencies.

The graph above details of each debt obligation the City has for fiscal year 2026-2027.

The City has an A+ rating from Standard's and Poor for its Limited Obligation Bonds in the Hospitality Fund. The Utility Funds (Sewer and Water) has an A+ rating from Standard's and Poor and an Aa2 rating from Moody's.

General Obligation Bonds, Special Obligation Bonds, and Capital Leases

The City issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. The bonds are direct obligations and pledged by the full faith, credit and taxing power of the City. South Carolina code provides that the City can issue bonds and pledge the proceeds of hospitality fees as security. These bonds will be repaid from the hospitality fees received from the increased assessment of the redeveloped areas.

The City also has a policy of acquiring certain fixed assets using lease purchase agreements. For lease purchases to be paid through annual appropriations, the debt service is accounted for in the respective governmental funds, and the related liabilities are recorded as long-term debt.

Examples of Debt Service Projects

⮝Carolina Wren Park
2011 Hospitality Special Obligation Bond
2011 Tax Increment Financing Bond

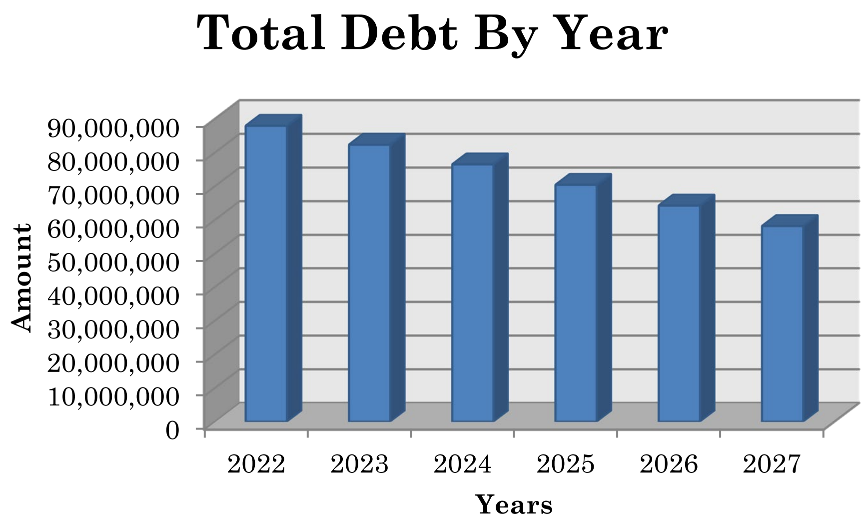
⮟Rocky River Wastewater Treatment Plant Expansion
Funded in part by 2009 Water & Sewer Revenue Bond

	Balance June 30, 2025	Balance June 30, 2026	Balance June 30, 2027
General Obligation Bonds:			
$1,588,000, 2020 Refunding General Obligation series bonds due in annual installments of $186,000 to $219,000 through 2028; interest payable semi-annually at 1.64% - Fire Station #3	$612,000	$397,000	$178,000
Total General Obligation Bonds	$612,000	$397,000	$178,000
Installment Purchase Revenue Bonds:			
$7,000,000, IPR issued by Public Facilities Corporation (CU) in March 2020 due in installments of $261,000-$469,000 through 2040, plus interest at 3.34% due semi-annually for the Parking Garage	$5,647,000	$5,351,000	$5,045,000
	$5,647,000	$5,351,000	$5,045,000
Special Obligation:			
$7,000,000, 2021 Special Obligation Bond (Hospitalty Fee Pledge) due in annual installments of $342,000 to $539,000 through 2037; interest payable semi-annually at 1.990% - Recreation Center Phase III	$5,816,000	$5,382,000	$4,939,000
Total Special Obligation	$5,816,000	$5,382,000	$4,939,000
Limited Obligation:			
$11,115,000, 2024 Limited Obligation Bond (Hospitalty Fee Pledge) due in annual installments of $250,000 to $820,000 through 2045; interest payable semi-annually at 5.000% - Linley Park and Cater's Lake Projects	$11,115,000	$10,865,000	$10,500,000
Total Limited Obligation	$11,115,000	$10,865,000	$10,500,000
Capital Leases:			
Capital Equipment Lease 2021 - $1,650,000 due in annual payments of $326,000 to $335,000 through 2026; interest payable annually at 0.8806% - Public Works Equipment	$335,000	$0	$0
Capital Equipment Lease 2024 - $4,235,00 due in annual payments of $559,000 to $362,000 through 2024; interest payable annually at 3.9596% - Capital Equipment	$4,235,000	$3,676,000	$3,104,000
Total Capital Leases	$4,570,000	$3,676,000	$3,104,000
Grand Total for General Obligation, Special Obligation, Limited Obligation, and Capital Leases	**$27,760,000**	**$25,671,000**	**$23,766,000**

Revenue Bonds: The City also issues bonds where only the income derived from the acquired or constructed assets is pledged to pay related debt service.

	Balance June 30, 2025	Balance June 30, 2026	Balance June 30, 2027
Revenue Bonds			
$20,425,000 2022 Water and Sewer System Revenue Bonds; series bonds due in annual installments of $ 950,000 - $2,925,000 through 2033; interest semi-annually at 5.00%. Refunded the 2012 Water/Sewer Bonds	$15,500,000	$12,855,000	$10,080,000
$23,255,000 2021 Water and Sewer System Revenue Bonds; series bonds due in annual installments of $ 110,000-$2,810,000 tthrough 2040; interest semi -annually at 2.25% to 5%. Refunded a portion of the 2016 Water/ Sewer Bonds and two SRF loans	$22,495,000	$22,145,000	$21,780,000
$40,200,000, 2016 Water and Sewer System Refunding Revenue Bonds: Series bonds due in annual installments of $1,210,000 to $3,030,000 through 2039, interest semi-annually at 3.00% to 5.00%. Refunded most of the 2009 Water/Sewer Bonds	15,215,000	13,620,000	11,950,000
Total Revenue Bonds	**$53,210,000**	**$48,620,000**	**$43,810,000**
SC Drinking Water Revolving Loan			
$469,000 South Carolina Water Pollution Control Revolving Loan Fund; equal quarterly installments of $7,468 including interest at 2.5%; through August 1, 2029 - Orr Street Drainage Project	118,258	91,438	64,010
$1,410,598 South Carolina Water Pollution Control Revolving Loan Fund; equal quarterly installments of $24,592 including interest at 3.5%; through February 1, 2030 - Huntington Hills Lake Restoration	397,922	317,637	235,529
$5,456,061 SC Water Pollution Control Revolving Loan Fund; equal quarterly installments of $63,860 through 2038, then $46,015 through May 1, 2048 includes 1.8% interest- Sewer Pump Stations	4,285,900	4,106,399	3,923,645
Total Drinking Water Revolving Loans	**$4,802,080**	**$4,515,473**	**$4,223,184**
Total Revenue Bonds and Drinking Water Revolving Loans	**$58,012,080**	**$53,135,473**	**$48,033,184**
Grand Total for Entire City	**$85,772,080**	**$78,806,473**	**$71,799,184**

The Sewer and Water revenue bond agreements contain important requirements for annual debt service and flow of funds through various restricted accounts. 2016, 2021, and 2022 bonds require the City to maintain user rates adequate to generate net earnings, as defined by the agreements, of 120 percent of the combined annual principal and interest payments, maintain required funds for debt service reserves, and meet various other requirements.



City of Anderson – Legal Debt Margin Computation

Based on December 31, 2025, data

Total Assessed value	$151,470,000
Debt Limit – (8% of total assessed value)	12,117,600
Current General Bonded Debt	($397,000)
Legal Debt Margin	$ 11,720,000

FINANCIAL MANAGEMENT SYSTEMS

Form of Government

The City operates under the Council-Manager form of government. The governing body is composed of a mayor elected at large, six council members elected by district, and two council members elected at large, each serving four-year staggered terms. The Council is a legislative body establishing policies with recommendations by the City Manager who administers all divisions of the City. All division heads are appointed by the City Manager.

Budgetary and Accounting Systems

The accounting policies of the City of Anderson conform to generally accepted accounting principles (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted body for establishing governmental accounting and financial reporting principles. In most cases this conforms to the way the City prepares its financial reports, except as follows:

Compensated absences liabilities that are expected to be liquidated with expendable financial resources are accrued as earned by employees (GAAP) as opposed to being expended when paid (budget basis).

Principal payments on long-term debt within the Enterprise funds are applied to an outstanding liability on GAAP basis, as opposed to being expended on a budget basis.

Capital outlays within the enterprise funds are recorded as assets on GAAP basis and expended on budget basis.

Budgeting

In accordance with the General Statutes of the State of South Carolina, the City Council is required by state statute to adopt an annual balanced budget by ordinance prior to July 1. City Council has the authority to amend the budget ordinance. Appropriations lapse at year end.

Appropriations are authorized in the annual budget ordinance generally at the department level. The legal level of budgetary control is at the fund level; however, in practice, the City maintains control at the department level. Administrative control is further maintained through more detailed line-item budgets.

Basis of Accounting

The accounting and financial reporting applied to a fund are determined by its measurement focus. All governmental funds are accounted for using current financial resources measurement focus. Only current assets and current liabilities generally are included on the balance sheet.

Governmental fund revenues and expenditures are recognized on the modified accrual basis. Revenues are deemed susceptible to accrual and are recognized in the period when they become measurable and available. Expenditures are recognized when the fund liability is incurred, except principal and interest in general long-term debt, which is recognized when due or when funds have been made available for payment.

The proprietary funds are accounted for by a flow of economic resources measurement focus. With this measurement focus, all assets and liabilities associated with the operation of these funds are included on the balance sheet. Fund equity is segregated into contributed capital and retained earnings components. Proprietary fund-type operating statements present increases (revenues) and decreases (expenses) in net total assets.

The proprietary funds use the accrual basis of accounting. Under this method, revenues are recognized when earned and expenses are recognized with incurred.

The Community Development Fund is legally required by its block grants to use the "Revolving Fund" method of accounting for certain collections. Under this method, loans made to third parties and property acquired for rehabilitation are expensed when the funds are disbursed. Subsequent collection of these funds is recorded as revenue on the date of collection. All other transactions are recorded using the modified accrual method of accounting as defined above.

BASIS OF ACCOUNTING AND BUDGETING ALL BUDGETARY FUNDS		
FUND TYPE	**ACCOUNTING BASIS**	**BUDGETING BASIS**
General Fund	Modified Accrual	Modified Accrual
Special Revenue Funds	Modified Accrual	Modified Accrual
Permanent Fund	Modified Accrual	Modified Accrual
Proprietary Fund	Full Accrual	Full Accrual

Fund Accounting

The accounts of the City are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate.

The fund balance of each fund is the excess of an entity's assets over its liabilities. All funds are subject to appropriation.

The City has four major funds (general fund, sewer fund, water fund, and hospitality fund). Major funds represent the significant activities of the City and basically include any fund whose revenue or expenditures, excluding other financing sources and uses, constitute more than 10% of the revenues or expenditures of the appropriated budget. The breakdown of major and non-major funds for the City of Anderson is included below.

Governmental funds are used to account for all or most of a government's general activities. The City maintains General and Special Revenue Funds.

The General Fund is the City's general operating fund and is used to account for all financial transactions except those required to be accounted for in another fund. Principal sources of revenue are property taxes, business licenses and permits, intergovernmental revenues and service charges. Primary expenditures are for general government, public safety, public works, and debt service.

Description of General Fund Divisions

The **General Government Division** is comprised of the following operations:

- City Council: the body that sets policy
- City Manager: administration for entire City government
- City Attorney: gives all necessary legal advice
- Courts: conducts all matters requiring Judicial services in the City
- Business and Community Engagement: Monies are used to encourage, develop, and enhance citywide economic development and redevelopment efforts fostering a climate to attract and retain business investment and create jobs, while maintaining a vibrant and diversified downtown core.
- Facilities & Grounds: maintain all City owned buildings and grounds

The **Finance and Internal Admin Services Division** is comprised of several areas in support of the following operations:

- Revenue: collection of business licenses, sewer, water and stormwater charges, and other City fees; property taxes are collected by Anderson County.
- Accounting: accounts payable, cash flow & investment management, financial reporting, general ledger maintenance and budgeting
- Purchasing: procurement of materials & supplies
- Payroll: pay & deductions
- Risk Assessment: property and liability insurance, worker's compensation
- Human Resources: employee benefits, insurance services – health & life, Employee Clinic

The **Planning & Transportation Division** oversees the following areas:

- Planning and Transportation: plan for the growth of the City and coordinate Anderson Area Transportation Study
- Building Codes: enforcement of building codes & ordinances

The **Information Services Division** is responsible for maintaining computer hardware and software installation, website design and upkeep as well as GIS mapping services.

The **Police Division** provides a variety of public services:

- Patrol: enforcement of Municipal ordinances, state & federal laws
- Traffic: traffic enforcement & accident investigation
- Victim's Advocate: aids and assists victims of crime
- Investigations: investigation of crime – homicide, rape, burglary, etc.
- Detention: confine inmates in safe, healthy, & humane environment
- Animal Control: enforcement of ordinances relating to animals
- Administrative Services: management of records, financials, grants and personnel
- Support Services: training and certification
- Vice/Narcotics: special operations unit, drug enforcement, firearms trafficking
- K-9: specialized canine unit to apprehend offenders and locate narcotics
- Traffic Enforcement: Traffic enforcement & accident investigation
- VAWA: specialized investigator for violent crimes against women
- Security Services: provides security to City buildings
- Receiving and giving mutual aide to surrounding jurisdictions

The **Fire Division** primarily provides protection from fire and reduces the frequency and severity of emergencies, whether they are natural or manmade. This is accomplished by:

- Aggressively responding to all fires, technical rescues, high priority medical emergencies, and hazardous material incidents within the City limits.
- Receiving and giving mutual aid to surrounding jurisdictions.
- Pursuing an aggressive public fire education program.
- Providing free smoke detectors for the community.
- Conducting fire inspections and code enforcement.
- Fire cause determination and arson investigation.
- Supporting and maintaining the Upstate Incident Management Team.

The **Public Works Division** covers those areas relating to general maintenance as follows:

- Engineering: review of plans and specifications for all construction within the City
- Signal and Sign: install and maintain all electric traffic control devices
- Streets: general repair of streets, sidewalks, curbs & gutters, etc.
- Sanitation: collection and disposal of refuse
- Fleet Services: maintain and repair all vehicles and power equipment)

Special Revenue Funds are used to account for the proceeds from specific revenue sources (other than funding for major capital projects) that are legally restricted to expenditures for specified purposes.

- **Capital Replacement Fund -** City Council approved a $5 per month capital replacement fee based on each garbage cart serviced by the City's Sanitation department. The fee is used for capital replacement.

- **Parks & Recreation Fund –** Monies are used to provide opportunities and facilities to satisfy the recreational needs of all citizens of the community regardless of age, sex, race, religion, national origin, or economic status.

- **Cemetery Fund –** Monies are used to care for and manage the New Silver Brook, Old Silver Brook, Westview, and Orr Mill Cemeteries.

- **Accommodations Tax Fund -** Monies are received from the South Carolina Department of Revenue for designated fees added for hotel stays, inside the City.

- **Hospitality Fee Fund –** Hospitality Fee is a 2% fee imposed on all prepared food sold inside the city limits. The monies are used to promote quality of life, tourism, recreation, and historical structures.

- **Perpetual Care Fund -** Money specially restricted for continuous care by the cemetery department.

- **Sanitation Fund** – City Council approved a $10.50 per month sanitation fee on each garbage cart serviced by the City’s Sanitation department. This fee is used to offset Sanitation expenditures.

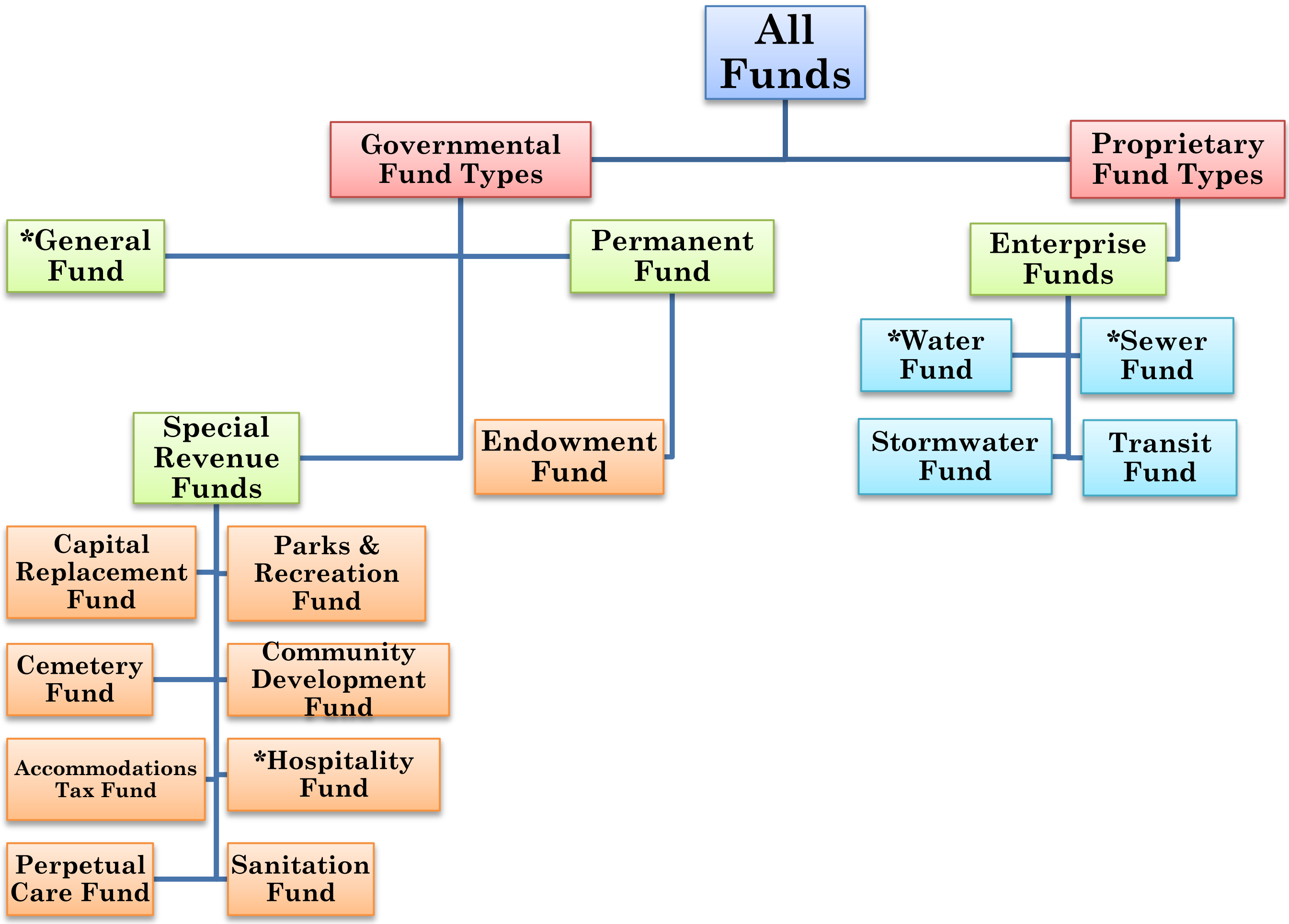
- **Endowment Fund –** Permanent fund used to account for and report resources that are endowed to the City in trust, for which only the interest earnings may be used by the City for various restricted purposes as specified by the private donors. The City’s Transportation Investment Fund is used to account for a $2,250,000 contribution to the City from a local utility company to divest in the transit operations. The original contribution and subsequent investment earnings are restricted by City Council as to amount and nature of allowable expenditures with a portion being available for transit operations. This is a budgeted fund, and any remaining fund balance is restricted.

- **Community Development Fund** – Funds are used to improve the quality of life for low-and-moderate income residents in the City through neighborhood revitalization, expanding housing opportunities, and strategic economic support.

An Enterprise Fund is used to account for the business-type activities of a government. These are activities which are financed and operated in a manner where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods and services to the public on a continuing basis be financed or recovered primarily through user charges.

- **The Transit Division** provides public transportation for residents of the Anderson Area, including students and those with disabilities.
- **Electric City Utilities** encompasses the sewer and water systems that are owned and operated by the City.
  - **Sewer Fund -** The operations and maintenance of the sewer collection systems. The Generostee Creek Plant's maximum capacity is 10 million gallons per day, and the Rocky River Plant's maximum capacity is 9.5 million gallons per day. This division oversees the following areas: Administration, Plants (2), 339.7 miles of Lines, Laboratory, and Pre-treatment.
  - **Water Fund -** The City purchased retail water system from Duke Energy on April 17, 2002. The City serves approximately 17,000 customers and owns the Tribble Street water office, eight water tanks located throughout the City, the Homeland Park booster station located at Hillman Drive, and 373 miles (1,969,889 feet) of lines.
    - The Water Fund has two departments – water administration and operations. Water administration is responsible for customer service, meter reading, billing, and collection of customer accounts. Operations are responsible for maintaining the lines and line extensions, meter installations, repairs and change outs, and compliance with DHEC regulations.
  - **The Stormwater Fund** is required to develop and enforce a stormwater management program designed to reduce the discharge of pollutants into the City's stormwater system and the receiving waters of the City, as well as minimize adverse impacts on human health and the environment in accordance with regulatory requirements. The following minimum control measures have been implemented to reduce pollutants discharged into receiving waters: public education, public involvement, illicit discharge detection and elimination, construction site stormwater runoff control, and post-construction stormwater runoff control.

Water Operator crew for the City


All Funds
Governmental Fund Types
Proprietary Fund Types
*General Fund
Permanent Fund
Enterprise Funds
*Water Fund
*Sewer Fund
Special Revenue Funds
Endowment Fund
Stormwater Fund
Transit Fund
Capital Replacement Fund
Parks & Recreation Fund
Cemetery Fund
Community Development Fund
Accommodations Tax Fund
*Hospitality Fund
Perpetual Care Fund
Sanitation Fund

***Major Funds**

BUDGET PROCESS AND BUDGET AMENDMENTS

Budget Process and Calendar

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

Guiding Framework

The City's budget is more than a financial document — it is a policy statement guided by our Aspirational Vision:
Anderson is the most desirable City in the Region.

The budget process is rooted in the City's Pillars of Performance and strategic goals:

1. Advance the Quality of Life – Ensure safety, community vibrancy, infrastructure, and recreation.
2. Assure Sustainable Growth – Provide reliable infrastructure, connected mobility, and environmental stewardship.
3. Attract Partners – Strengthen relationships with employees, businesses, institutions, and the public.

Every stage of the budget process is designed to align resources with these priorities.

FY 2026–2027 Budget Preparation Calendar

October 2025

- Finance and City Manager plan the FYE 2027 budget calendar and preliminary goals (10/2/25)
- Finance meets with Division Heads to discuss strategic priorities, capital needs, and preliminary outlook. (week of October 20- 24, 2025)
- Departments begin preparing requests linked to Pillars of Performance and divisional goals.

November 2025

- Budget worksheets distributed to Division Heads.

January 2026

- Updated budget requests submitted to Finance by January 2, 2026.
- Revenue estimates prepared by Finance and reviewed with relevant departments.
- Finance and City Manager begin draft budget development.
- CIP requests based on the City's need for replacing aging capital equipment and infrastructure. This information is analyzed, prioritized, and compiled into a Capital Improvement Plan. This plan can be found at the back of the City's budget book.

February 2026

- Finance prepares Draft FY 2026-2027 Budget for the City Manager.

March 2026

- Finance finalizes Draft FY 2026–2027 Budget.
- Revenues reviewed and Two- Year Budget and Financial Strategy presented to City Council March 19, 2026, as part of the Annual Retreat.
- Update budget draft with Council recommendations

April 27, 2026

- City Council Budget Work Session – Council reviews draft budget in context of strategic pillars, long-term financial sustainability, and community priorities.

May 2026

- Public notice published 15 days' notice required April 27, 2026.
- May 18, 2026, Public Hearing and First Reading of Budget Ordinance at City Council meeting.

June 2026

- Second Reading of Budget Ordinance June 8, 2026.
- Council formally adopts FY 2026–2027 Budget.

July 1, 2026

- FY 2026–2027 Budget year begins.
- Adopted budget distributed to staff and public.

Strategic Alignment

- October: Strategic Meetings→ Divisions tie requests to pillars of performance.
- March: Draft Budget → Integrates Council's vision with financial capacity.
- April: Work Session → Links budget to long-term community goals.
- May: Public Hearing → Ensures transparency and community voice.

Basis of Budgeting

The basis of budgeting for governmental funds is consistent with the basis of accounting for those funds which are modified accrual. Proprietary funds use the accrual basis of budgeting which is also consistent with their basis of accounting.

Budget Amendments

The City Manager is authorized to transfer any sum from one budget line item to another or from one department or division to another department or division; provided, however, that no such transfer shall (a) be made from one fund to another fund, (b) conflict with any existing Bond Ordinance, or (c) conflict with any previously adopted policy of the City Council. Any change in the budget which would increase or decrease the total of all authorized expenditures must be approved by City Council.

Budget Organization

The main body of the budget is organized by funds, then division. Each division is in turn broken down into one or more departments. At this level, detailed information is presented about staffing and expenditure by major activity.

Annual budgets are legally adopted for the General Fund, Sewer Fund, Water Fund, Stormwater Fund, Capital Replacement Fund, Transit Fund, Community Development Fund, Parks & Recreation Fund, Cemetery Fund, Accommodations Tax Fund, Hospitality Fee Fund, Perpetual Care Fund, Endowment Fund, and Sanitation Fund.

Relationship to Capital Budgeting

The document presented herein constitutes what is generally known as the City's annual operating budget. It provides services of a recurring nature and funds these services with revenues of a recurring nature. Some of these expenditures are for "operating" capital outlay, defined as any item with a useful life greater than two years and a unit cost of $15,000 or more. The nature of such capital items as motor vehicles and office equipment requires that they be planned for and replaced on a recurring basis. The annual budget is the medium chosen for such a replacement.

These shorter-term capital needs are reserved in a capital account within the operating budget and then allocated between departments by the City Manager on an as-needed basis.

Longer term capital requirements are dealt with separately in a capital improvement plan (CIP) which is included at the end of this budget. This type of capital, which primarily focuses on the development and construction of major facilities, differs from the "operating" capital budgeted each year in the following respects:

- Generally exceeds $25,000 in costs
- Financed from general obligation or special revenue bonds, grants, or other non-recurring revenue.
- Useful life of greater than five years
- Generally multi-year in project life and funding
- Generally adds or modifies the City's physical appearance

Examples of capital improvements include water and wastewater improvements, street improvements, fire station construction and park development or improvement.

The financial sources and operating impact of each project on their respective funds are also included in the capital improvement plan.

ORDINANCE 26-08

AN ORDINANCE OF THE MAYOR AND COUNCIL OF THE CITY OF ANDERSON, SOUTH CAROLINA, TO RAISE REVENUE AND ADOPT A BUDGET FOR THE CITY OF ANDERSON, SOUTH CAROLINA, FOR THE FISCAL YEAR ENDING JUNE 30, 2027.

WHEREAS, Section 5-7-260 (3) of the SC Code requires that a municipal Council shall act by ordinance to adopt Budgets and Levy Taxes pursuant to Public Notice;

WHEREAS, the Council believes that sound financial policies begin with the adoption of a balanced budget;

WHEREAS, the City administration and Council have held work sessions to determine the budget that is in the best interest of the City;

NOW THEREFORE BE IT ORDAINED by the Governing Body of the City of Anderson in Council duly assembled and by the authority of the same is hereby adopted and is hereby made a part hereof as fully as if incorporated herein and a copy thereof is attached by funds as follows:

SECTION 1. Estimates of Revenue and other financing sources, and establishment of appropriations.

A. That the prepared budget and the estimated revenue for payment of same with totals by funds as follows:

		2026 -2027
GENERAL FUND	$	42,466,830
SPECIAL REVENUE FUNDS		
Capital Replacement Fund	$	1,484,000
Hospitality		6,951,675
Parks & Recreation Fund		2,623,500
Sanitation Fund		3,017,780
Community Development		1,257,297
Cemetery Fund		679,295
Accommodations Tax		600,000
Transit Endowment		50,000
Perpetual Care		55,000
Total Special Revenue Funds	$	16,718,547
ENTERPRISE FUNDS		
Sewer	$	19,823,035
Water		12,123,425
Stormwater		1,215,000
Transit		1,887,255
Total Enterprise Funds	$	35,048,715
Total All Funds	**$**	**94,234,092**

B. Compensation Plan. Compensation includes 3.00% Cost of Living Adjustment (COLA) for full time employees and permanent part time employees that will be in effect July 1, 2026, and that funding is included to part "A" above, payable July 17, 2026.

C. Exceptions for Certain Funds.

Provisions of Existing Statutes, Ordinances, Contracts and Covenants. Where existing Statues, Ordinances, Contracts and Covenants govern the use of funds accordingly to legislatively or contractually determined formulae, the estimates in this Ordinance are illustrative rather than controlling and appropriations of those funds will adjust according to the applicable provision of such Statutes, Ordinances, Contracts and Covenants.

Capital Project Appropriations. Governmental fund appropriations designated from previous appropriation ordinances shall remain in force for the life of the project and are accounted for in the construction in progress accounts. Any net fund balance accumulation shall not lapse on June 30, 2027, with the exclusion of capital project appropriations that are designated as construction in progress.

Appropriations Established by Other Ordinances. Appropriations for capital expenditure or investment or for bond issuance costs or for the payment of annual installments of capitalized interest according to a predetermined schedule are made in the related Bond Ordinances. Nothing in this ordinance shall modify or amend the terms of any Bond Ordinance.

SECTION 2. Levy of Taxes. That a tax to cover the period from July 1, 2026 to June 30, 2027, both inclusive; for the sums and in the manner hereinafter mentioned, is and shall be levied, collected by Anderson County and paid into the treasury for the City of Anderson for the use and service thereof; a tax not to exceed one hundred sixteen ($109.00) on every one thousand dollars ($1,000.00) in assessed value of real estate and personal property of every description owned and used in the City of Anderson, South Carolina, except such as is exempt from taxation under the constitution and laws of the State of South Carolina, is and shall be levied and paid to Anderson County and then remitted into the City Treasury for the credit to the City of Anderson for the corporate purposes, permanent improvement and for the purpose of paying current expenses of said Municipality. Such tax is levied on such property as is assessed for taxation for County and State purposes.

SECTION 3. Amended the Sewer Operations and Maintenance Rate for the City's Utility Partners. Monthly Sewer O&M rate for Anderson County and Homeland Park for billings commencing July 1, 2026, is hereby amended as follows:

	FY 2027	FY 2028	FY 2029
Sewer O&M Rate per 1,000 gallons	$5.47	$5.68	$5.90
Percentage Cost Recovery	100.00%	100.00%	100.00%

SECTION 4. Sanitation Fee: Monthly sanitation fee for billing is hereby amended as follows:

(a) Sanitation fee $10.50 per Garbage Cart Serviced, commencing July 1, 2026
(b) Sanitation fee $15.50 per Garbage Cart Serviced, commencing July 1, 2027

SECTION 5. Memorandum of Agreement for School Resource Officer Program. The City Manager is authorized to execute a Memorandum of Agreement between School District Five of Anderson County and the City of Anderson for the purposes of the School Resource Officer program.

SECTION 6. Tax Anticipation Note. That based upon experience comparable to that in previous years to meet budgeted obligation of the General Fund for the period July 1, 2026, through January 31, 2027, borrowing not to exceed $5,000,000 in Tax Anticipation Notes is authorized and is part of this Ordinance.

SECTION 7. Certain supplemental appropriations. Any funds received during the fiscal year because of new grants awarded to the City and any increases in the appropriation of fund balances for grants from the City or appropriations of fund balance for Capital Projects approved by motion or resolution of City Council shall increase the original budget and shall not require a supplemental budget ordinance.

SECTION 8. Administration of the budget. The City Manager or his designee shall administer the budget and may authorize the transfer of appropriations within the allotments heretofore established as necessary to achieve the goals of the budget provided however, that no such transfers shall be used to increase the total appropriation within any fund.

SECTION 9. Validity of the Budget Ordinance. If, for any reason, any sentence, clause, or provision of this ordinance shall be declared invalid, such declaration shall not affect the remaining provisions thereof.

SECTION 10. Conflicts with Preceding Ordinances. Except as otherwise provided herein, with respect to any conflicts arising between this and other ordinances, this Ordinance shall prevail with respect to the conflicting sections.

SECTION 11. Enactment. This Ordinance shall take effect on July 1, 2026.

ADOPTED THIS 8 DAY OF June, 2026.

ATTESTED TO:

Margot B. Martin
City Clerk/Treasurer

Terence V. Roberts, Mayor

Matthew C. Harbin

Kyle L. Newton

APPROVED AS TO FORM:

J. Franklin McClain
City Attorney

Marshall I. Pickens, III

Jeffrey D. Roberts, Mayor Pro Tem

John M. Roberts

Gregory R. Steele

James A. Stewart

REVIEWED BY:

Beatrice R. Thompson

David E. McCuen IV
City Manager

COUNCIL MEMBERS

Principal Revenue Sources and Assumptions

The cost to finance the many services that the City offers requires revenue. The City of Anderson generates revenue from many sources, including taxes, business licenses, user fees, fines, permits, and state/federal shared revenue. Revenue forecasting is facilitated by current rate structure, state regulations, current economy, and a five-year collection pattern.

Major revenue classifications are described below:

General Fund revenues in FY 2026-2027 are projected to be 3.55% higher than the FY 2025—2026 adopted budget.

Four Year Budget Comparison (Revenues)

GENERAL FUND REVENUES	23/24 Actual	24/25 Actual	25/26 Budget	26/27 Adopted	Percent Change
Property Taxes	$15,551,572	$16,079,951	$15,951,000	$16,945,000	6.23%
Licenses & Permits	12,892,744	13,548,816	12,900,400	12,965,000	0.50%
Funds Transfers	1,757,183	2,075,807	1,910,125	2,800,225	46.60%
Fines & Forfeits	208,758	131,391	257,500	257,500	0.00%
Intergovernmental	6,252,055	6,700,488	2,748,425	2,919,670	6.23%
Charges for Services	1,713,822	$1,695,495	2,151,270	2,030,740	-5.60%
Miscellaneous Revenue	4,733,661	5,833,282	5,091,050	4,548,695	-10.65%
TOTAL	**$ 43,109,795**	**$46,065,230**	**$ 41,009,770**	**$ 42,466,830**	3.55%

Property taxes are the City's largest single revenue source, comprising 39% of all General Fund revenues. Property taxes are levied on all residential, commercial, and personal property in the City of Anderson. The tax levy on a piece of property is determined by three factors:

- Market Value is determined by the Anderson County Assessor's Office using a variety of factors such as size, condition, location, and recent selling prices of comparable properties.

- Assessment Ratio is a percentage which is multiplied by the appraised market value of a property to determine the assessed value. Owner-occupied residences are assessed at 4%. Commercial properties are generally assessed at 6% and personal property at 6% to 10.5%.

- Millage is a term used to describe the rate of taxes levied. A mile is calculated at one dollar per one thousand dollars of assessed value:

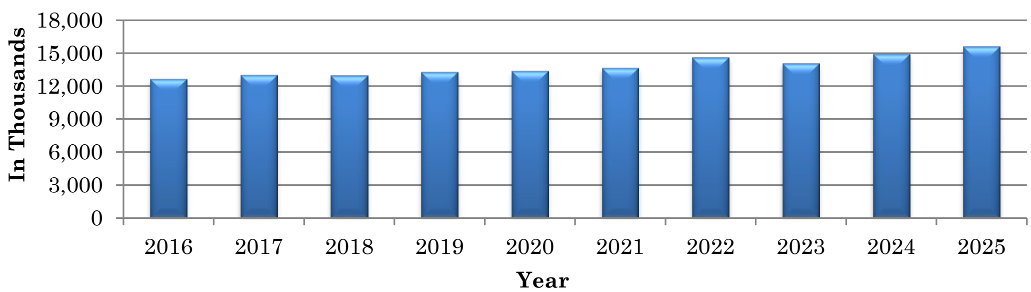
$$\frac{\$1 \text{ of tax}}{\$1{,}000 \text{ assessed value}} = .001 = 1 \text{ mile}$$

For property taxes to be fair and uniform, property values need to be updated to reflect market values for every property. State law requires reassessment every five years. A reassessment occurred in Tax Year 2022, and the next reassessment will occur in Tax Year 2027. The current City millage for this budget year is 109 mils. Below is a sample calculation of a property tax bill for the City of Anderson.

Calculation of City Tax on a $250,000 owner-occupied residence
Using current City Millage (for illustration only)

Market Value	$250,000
x Assessment Ratio	x .04
Assessed Value	$10,000
x Millage Rate	.109
Tax Bill	$1,090

10 Year Property Tax Revenue



Year	Revenue (in thousands)	% Change
2016	12,998	2.80%
2017	12,976	-0.17%
2018	13,262	2.20%
2019	13,371	0.82%
2020	13,647	2.06%
2021	14,617	7.11%
2022	14,063	-3.79%
2023	14,984	6.55%
2024	15,582	3.99%
2025	16,106	3.36%

* TIF program ended in 2022

Below is a list of the principal taxpayers' assessed value (as of June 30, 2025) located within the City. These principal taxpayers represent 8.10% of the City's total assessed value of $142,840,000.

Taxpayer	Type of Business	Assessed Value	Taxes Paid
Duke Energy	Electric	$3,539,160	$424,699
Walden Oaks Apartments	Real Estate	$1,815,010	$217,801
Piedmont Natural Gas	Energy Services	1,026,510	$123,181
Walmart (Hwy 28)	Retail	871,080	$104,530
Spectrum Southeast	Telecommunication	755,330	$90,640
Ashford Pointe Apartments	Real Estate	745,290	$89,435
Spirit Master (Civic Ctr Blvd)	Retail	702,540	$84,305
Station 153 Apartments	Real Estate	702,500	$84,300
Walmart (Liberty Hwy)	Retail	699,870	$83,984
Hampton Apartments	Real Estate	685,890	$82,307
		$11,543,180	$1,385,182

Source: Anderson County Treasurer's Office

Licenses and permits represent the second largest revenue source for the General Fund, comprising 32% of General Fund revenues. The most significant source is the business license fee, which is a levy based upon each $1,000 of gross receipts, sales, or premiums of business done within the corporate limits of the City. The City also receives revenue from companies which provide health, life, and fire insurance to residents/businesses in the City. This revenue, based on a rate of .75% of gross premiums for life/health insurance and 2.75% of gross premiums for fire insurance, is collected and disbursed to the City by the Municipal Association of South Carolina.

Other revenues in the licenses and permits category include franchise fees for electric, gas, cable television, and telecommunication services. The rate structure is based upon a certain percentage of gross receipts in each case, and the basis of each forecast is trend analysis which generally parallels the rate of inflation.

	Franchise Fees
Duke Energy	5%
Piedmont Natural Gas	5%
Charter Communications	5%

Year	Revenue in millions	% Change
2015	8.52	5.84%
2016	8.56	0.47%
2017	8.86	3.50%
2018	9.78	10.38%
2019	10.81	10.53%
2020	10.47	-3.15%
2021	10.26	-2.01%
2022	11.11	8.28%
2023	12.29	10.62%
2024	12.89	4.88%
2025	13.55	5.12%

Intergovernmental revenue includes grants and allocations from county, state, and federal governments. State-shared revenue is generally distributed on a pro-rata basis according to population or other set formula. The single largest source is Aid to Subdivisions (45% of state revenues), distributed quarterly from the Local Government Fund and funded by a transfer of 4.5% of state general fund revenues. Counties receive 83% and municipalities 17% of the distribution. The budget for Aid to Subdivisions for fiscal year 2026-2027 is $799,965.

Most of the remaining revenue relates to grants. They are as follows:

Public Safety		
▪ Violence Against Women Grant		$ 65,000
▪ Law Enforcement Victim's Advocate		55,000
▪ Opioid Recovery Grant		521,855
	Total	$ 268,555
Transportation		
▪ Anderson Clemson Transportation Study Grant (ACATS)		$ 347,854
▪ Traffic Signals Grant		155,000
	Total	$ 568,000

Fees and charges levied for services are on the premise that the cost of the service should be borne by those who directly benefit from the service. In the General Fund, user fees include zoning appeals and plan review. Fees are based on a fixed dollar rate, and the revenue forecast for these sources is based on historical trends.

Certain user fees established by the City are deposited in funds to support the respective operations. These include sewer, water, and transit fees. These user fees are 75% of total revenue in these funds.

- A *sewer user fee* and *water user fee* finance their respective operations. The rates are influenced by costs, weather conditions, growth of area, and improvements to the system.

Top Ten Utility Users

	Water			Sewer		
Utility User	**Gallons Used**	**Revenues**	**% of Total Revenues**	**Gallons Used**	**Revenues**	**% of Total Revenues**
Owens Corning Fiberglass	29,973,103	$ 239,441	2.61%			
Anderson University	41,720,448	193,553	2.11%	32,599,336	$ 265,400	2.34%
Anderson County	35,100,648	194,388	2.12%	30,204,988	233,959	2.07%
Michelin Plant 8	35,755,148	122,173	1.33%			
Anmed Health	69,506,404	188,448	2.06%	20,638,068	135,634	1.20%
JPS Composite Materials Co	31,021,056	77,093	0.84%	31,021,056	242,804	2.14%
Michelin Plant 10	16,848,700	61,011	0.67%			
Plastic Omnium Industries	15,155,228	84,137	0.92%	15,155,228	124,935	1.10%
First Quality - Household	33,740,784	133,809	1.46%			
First Quality - Print & Packag	12,245,508	57,565	0.63%			
Belton Woods Apts				10,503,416	82,019	0.72%
Fairview Gardens				12,010,636	9,441	0.83%
Walden Oaks, LLC				9,259,492	76,267	0.67%
JL Clemson Blvd LLC				9,462,200	73,890	0.65%
DBC Anderson Pointe LP				8,535,428	66,654	0.59%
Total	321,067,027	$ 1,351,618	14.75%	179,389,848	$ 1,311,003	12.31%

*As of June 30,2025

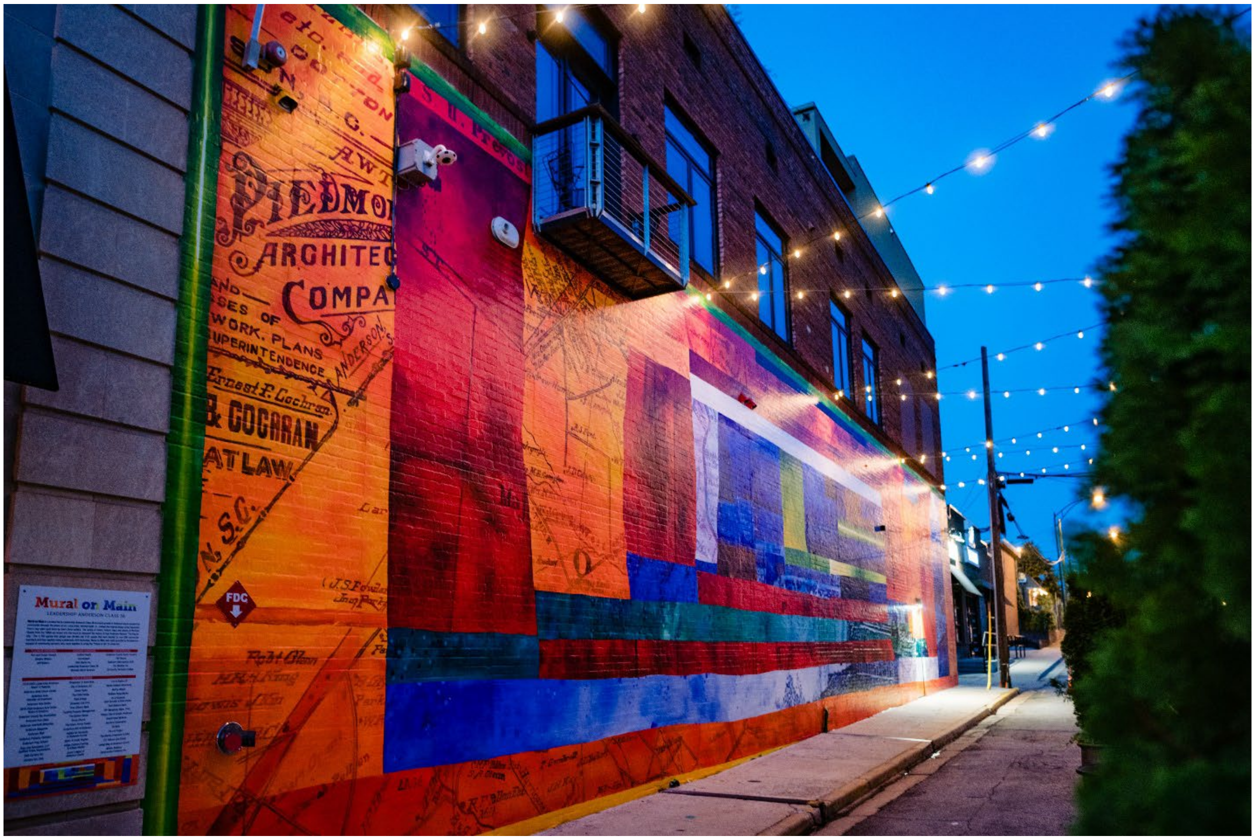
- A *transit fee* helps finance the transit operation. Much of transit's revenue is intergovernmental, but a portion does come from the riders. The City currently charges 50 cents per adult rider and 25 cents for children, elderly, and disabled riders. Students at local universities ride free. Based on ridership surveys, these rates will help fund transit operations.

Fines and forfeitures consist of fines imposed and collected by the Municipal Court for misdemeanor crimes, moving traffic violations, parking violations, and court costs. The forecast is based on historical trends and adjusted for any known changes in Police arrest or prosecution policies, and/or changes in court jurisdictions and fine limitations.

Charges for Services represent the amounts collected related to capital fees and other miscellaneous public works fees.

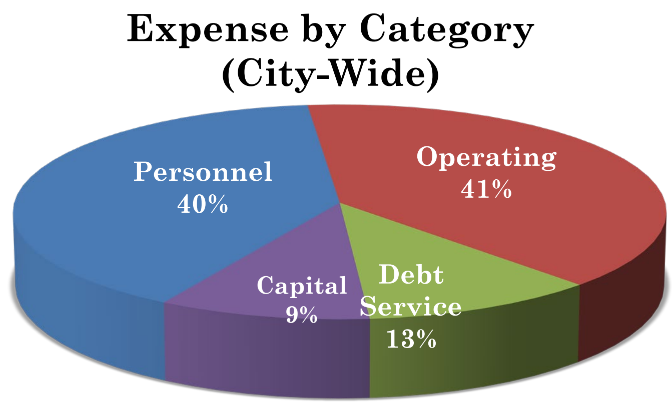
Funds transferred into the General Fund from other funds (such as the Utility Funds and the Hospitality Fee Fund) are used to offset the cost of services provided to those funds through General Fund departments. Examples of departments providing services would be City Manager's Office, City Attorney's Office, Finance, Human Resources, Fleet Services, and others.

Miscellaneous revenues represent interest on investments, vehicle towing fees, and other miscellaneous reimbursement type items.



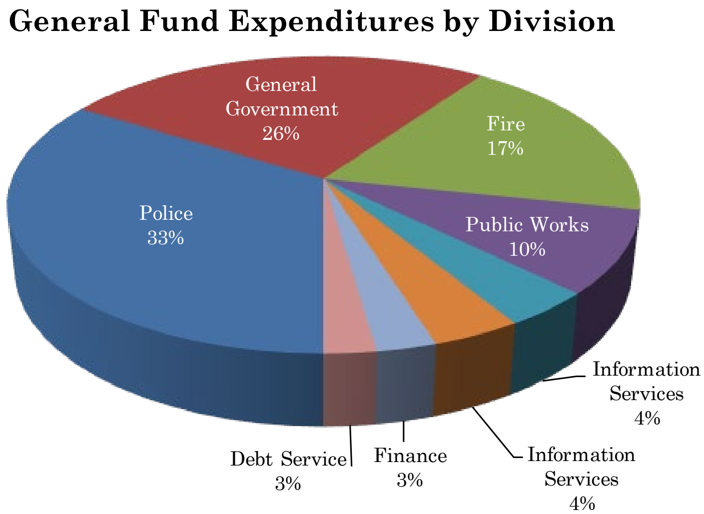
"The Power of Art," a mural organized by Leadership Anderson Class 36 and constructed by Herman Keith, Jr. Photo by Will Malone Photography.

Expenditures/Expenses



The City of Anderson's largest expenditure/expense for all funds is operating costs at $37,644,072 or 40% of the entire budget. The City's second largest expenditure/expense is $37,289,120 for operating costs. This is 41% of the entire budget. Other expenditures/expenses that are major to each department are noted on their respective budget pages.

General Fund expenditures in FY 2026-2027 are projected to be 3.55% higher than the FY 2025-2026 adopted budget.



EXPENDITURES: (by department)	23/24 Actual	24/25 Actual	25/26 Budget	26/27 Adopted
Police	$12,679,748	$14,301,447	$13,452,000	$14,378,640
Public Works	3,603,262	3,714,343	3,912,990	3,820,450
Fire	5,837,706	10,458,590	7,244,985	7,865,375
Debt Service	632,967	735,926	1,291,630	960,470
Non-Departmental	9,766,754	11,507,367	6,261,685	6,587,015
Planning/Transportation & Building Inspection	1,291,073	1,534,369	1,507,260	1,655,360
Finance	871,896	993,907	1,072,575	1,105,175
HR and Clinic	493,828	463,540	582,995	503,010
Information Services	1,573,711	1,800,537	1,669,010	1,669,840
Facilities and Grounds	347,682	613,039	585,840	152,750
Horticulture	0	0	0	645,350
Business & Community Engagement	1,016,323	$857,592	865,355	614,500
Whitner St. Parking Garage	70,654	46,558	55,000	52,000
E. Market St. Parking Garage	156,905	140,955	156,260	155,000
City Manager	807,925	821,396	806,945	753,030
Courts	542,001	569,751	565,950	577,470
City Council	1,001,500	300,028	297,200	303,075
City Attorney	432,356	402,591	428,090	428,820
City Hall Complex	189,587	242,623	240,000	239,500
Election Board	13,617	0	14,000	0
Total Expenditures	$41,329,496	$49,504,560	$41,009,770	$ 42,466,830

General Fund – Five-Year Forecast
Fiscal Years 2027-2031

The City's Finance Division has completed a five-year financial forecast to provide a forward-looking assessment of the General Fund's operating budget. This forecast serves as a strategic planning tool, enabling City Council and Administration to evaluate how projected revenue growth aligns with anticipated personnel, operational, and service delivery costs. By identifying future financial trends and potential challenges, the forecast supports informed decision-making and long-term fiscal sustainability.

Revenue Assumptions:

- **Property Taxes:** Projected property tax revenues reflect continued growth from residential development and annexations. More than 1,750 homes are anticipated to be developed within recently annexed areas over the next five years. Revenue projections incorporate a conservative annual growth rate of 2.5% to account for the pace of development. The FY 2028 forecast also reflects the impact of the 2027 countywide property tax reassessment.
- **Licenses and Permits:** Revenues are projected to increase by 2% annually, reflecting continued business growth and economic activity within the City.
- **Federal Grants:** Federal grant revenues peaked in FY 2025 due to the receipt of American Rescue Plan Act (ARPA) funds. While several ARPA-funded projects remain underway, this funding source is scheduled to expire in December 2026.
- **Prisoner Per Diem:** Revenues are projected to remain below previous levels due to a decline in the number of federal prisoners housed at the City of Anderson Detention Center.
- **Miscellaneous Revenues:** FY 2026 revenues included approximately $800,000 in interest earnings and capital lease bond proceeds. Future projections assume lower investment returns as interest rates are expected to decline over the forecast period.

Expenditure Assumptions:

- **Personnel Services:** Personnel costs represent the largest expenditure category, with approximately 71% dedicated to public safety operations within the Police and Fire Departments. The forecast includes the addition of six firefighters in FY 2028 to support staffing for Fire Station No. 4, which is scheduled to become operational that year. Prior to the station's opening, these personnel will be assigned to rescue units across all shifts.
- **Cost-of-Living Adjustment (COLA):** A 3% cost-of-living adjustment is included in the FY 2027 budget projection.
- **Operating Costs:** General operating expenditures are projected to increase by 1.5% annually to account for inflationary pressures and rising service delivery costs.
- **Transfers to Other Funds:** Transfers from the General Fund are expected to decline as sanitation fee adjustments implemented in FY 2027 and FY 2028 reduce the Sanitation Fund's reliance on General Fund support for operating expenditures.

This forecast reflects the City's commitment to maintaining financial stability while planning for future growth, infrastructure investments, and the continued delivery of high-quality public services.

General Fund - Five Year Forecast
FY 2027 - 2031

Revenues	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Property Taxes	$ 16,079,951	$ 15,951,000	$ 16,945,000	$ 17,593,625	$ 18,033,466	$ 18,484,302	$ 18,946,410
Licenses & Permits	13,548,816	12,900,400	13,590,100	13,861,902	14,000,521	14,140,526	14,281,931
Federal & State Grants	5,676,804	1,573,555	1,771,855	1,550,000	1,550,000	1,550,000	1,550,000
Intergovernmental Revenues	1,023,683	1,174,870	1,147,815	1,175,000	1,186,750	1,198,618	1,210,604
Charges for Services	380,125	501,270	511,900	517,019	522,189	527,411	532,685
Court Fines	131,391	257,500	257,500	225,000	225,000	225,000	225,000
Prisoner Per Diem	1,315,370	1,650,000	1,518,840	1,518,840	1,518,840	1,518,840	1,518,840
Transfers from Other Funds	2,909,361	2,815,915	3,184,125	3,184,125	3,184,125	3,184,125	3,184,125
Miscellaneous Revenue	4,999,729	4,185,260	3,539,695	3,500,000	3,500,000	3,500,000	3,500,000
Total Revenues	$ 46,065,230	$ 41,009,770	$ 42,466,830	$ 43,125,511	$ 43,720,891	$ 44,328,822	$ 44,949,595
Operating Expenses							
Personnel Services	$ 24,588,268	$ 25,446,024	$ 27,035,050	$ 27,575,751	$ 28,127,266	$ 28,689,811	$ 29,263,608
Operating Expenses	15,410,170	10,829,806	10,873,250	10,981,983	11,201,622	11,425,655	11,448,506
Debt Service	735,926	1,291,630	960,470	960,470	953,680	728,640	1,519,845
Transfers to Other Funds	8,770,196	3,442,310	3,598,060	3,598,060	2,848,060	2,848,060	2,848,060
Total Operating Expenses	$ 49,504,560	$ 41,009,770	$ 42,466,830	$ 43,116,264	$ 43,130,628	$ 43,692,166	$ 45,080,018
Surplus/(Deficit)	$ (3,439,330)	$ -	$ -	$ 9,248	$ 590,263	$ 636,656	$ (130,423)
Surplus/(Deficit) as % of Operating Budget	-6.95%	0.00%	0.00%	0.02%	1.37%	1.46%	-0.29%

CITY OF ANDERSON
REVENUE & EXPENDITURE SUMMARY
(All Funds)

	Total Dollars	Percentage of Total
General Fund	$42,466,830	45.1%
Sewer Fund	19,823,035	21.0%
Water Fund	12,123,425	12.9%
Hospitality Fee Fund	6,951,675	7.4%
Sanitation Fund	3,017,780	3.2%
Parks & Recreation Fund	2,623,500	2.8%
Transit Fund	1,887,255	2.0%
Community Development Fund	1,257,297	1.3%
Stormwater Fund	1,215,000	1.3%
Capital Replacement Fund	1,484,000	1.6%
Accommodations Tax Fund	600,000	0.6%
Cemetery Fund	679,295	0.7%
Perpetual Care Fund	55,000	0.1%
Endowment Fund	50,000	0.1%
Total Budget	$94,234,092	100.0%

BUDGET SUMMARY
SOURCES AND USES OF FUNDS

	General Fund	Enterprise Funds	Special Revenue Funds	Endowment Fund	Adopted FY 26/27 Budget	FY 25/26 Budget	FY 24/25 Actual	FY 23/24 Actual
REVENUES:								
Property Taxes-Ad Valorem	$ 16,945,000	$ -	$ -	$ -	$ 16,945,000	$ 15,951,000	$ 16,079,951	$ 15,551,572
Business Licenses	12,965,000	-	-	-	$ 12,965,000	12,380,000	12,956,935	12,364,517
Intergovernmental Revenue	2,919,670	1,717,255	1,607,297	-	$ 6,244,222	5,786,500	11,597,449	9,437,390
Funds Transfers	3,184,125	110,000	4,120,560	-	$ 7,414,685	7,642,435	12,356,044	11,633,423
Prisoner Per Diem	1,518,840	-	-	-	$ 1,518,840	1,650,000	1,315,370	1,487,809
Fines & Forfeits	257,500	-	-	-	$ 257,500	257,500	131,391	208,758
Interest/Miscellaneous Revenue	3,036,830	730,000	716,000	50,000	$ 4,532,830	4,525,775	7,740,458	6,004,444
Charges for Services - General Fund	511,900	-	-	-	$ 511,900	501,270	380,125	226,013
Charges for Services - Sewer Fund	-	13,387,310	-	-	$ 13,387,310	12,697,000	14,248,107	12,424,402
Charges for Services - Water Fund	-	11,130,000	-	-	$ 11,130,000	10,865,200	11,287,365	10,319,700
Charges for Services - Stormwater	-	1,200,000	-	-	$ 1,200,000	1,170,000	1,173,139	1,170,879
Charges for Services - Transit Fund	-	60,000	-	-	$ 60,000	60,000	54,238	52,542
Charges for Services - Capital Replacement	-	-	715,000	-	$ 715,000	715,000	687,414	680,205
Charges for Services - Parks & Recreation	-	-	306,000	-	$ 306,000	290,000	288,102	286,105
Charges for Services - Cemetery	-	-	299,515	-	$ 299,515	298,650	315,331	256,232
Charges for Services - Sanitation Fund	-	-	1,575,000	-	$ 1,575,000	810,000	800,455	793,270
Debt Service Revenue	-	3,177,885	-	-	$ 3,177,885	3,177,200	17,137,834	2,651,247
Permits	625,100	-	-	-	$ 625,100	520,400	591,881	528,227
Hospitality Fee	-	-	4,465,000	-	$ 4,465,000	4,465,000	4,501,058	4,278,852
Prior Year Funds	502,865	3,536,265	2,864,175	-	$ 6,903,305	3,306,105	-	-
TOTAL SOURCE OF FUNDS	**$ 42,466,830**	**$ 35,048,715**	**$ 16,668,547**	**$ 50,000**	**$ 94,234,092**	**$ 87,069,035**	**$ 113,642,647**	**$ 90,355,587**
EXPENDITURES/EXPENSES								
Police	$ 14,378,640	$ -	$ -	$ -	$ 14,378,640	$ 13,452,000	$ 14,301,447	$ 12,679,748
Public Works	3,820,450	-	-	-	$ 3,820,450	3,912,990	3,714,343	3,603,262
Fire	7,865,375	-	-	-	$ 7,865,375	7,244,985	10,458,590	5,837,706
Debt Service	960,470	7,587,475	1,629,835	-	$ 10,177,780	10,518,115	5,048,967	4,764,405
General Government	3,232,535	-	-	-	$ 3,232,535	3,281,100	3,030,731	3,579,249
Non-Departmental	2,988,955	1,733,355	340,300	-	$ 5,062,610	6,600,299	9,213,346	9,679,217
Planning & Development	1,655,360	-	-	-	$ 1,655,360	1,507,260	1,534,369	1,291,073
Finance	1,105,175	-	-	-	$ 1,105,175	1,072,575	993,907	871,896
Information Services	1,669,840	-	-	-	$ 1,669,840	1,669,010	1,800,537	1,573,711
Courts	577,470	-	-	-	$ 577,470	565,950	569,751	542,001
Economic Development/Downtown	614,500	-	-	-	$ 614,500	750,585	857,592	951,129
Purchased Water	-	3,995,555	-	-	$ 3,995,555	3,927,610	3,635,419	3,495,798
Sewer Fund	-	12,167,870	-	-	$ 12,167,870	8,897,280	6,183,573	6,393,106
Water Fund	-	5,044,235	-	-	$ 5,044,235	4,664,450	3,022,077	5,211,833
Stormwater Fund	-	607,960	-	-	$ 607,960	664,215	501,666	664,638
Transit Fund	-	1,737,140	-	-	$ 1,737,140	1,393,401	1,348,782	1,748,774
Capital Replacement Fund	-	-	1,252,340	-	$ 1,252,340	487,765	1,114,631	497,268
Parks, Recreation & Tourism	-	-	6,406,100	-	$ 6,406,100	6,194,710	16,018,360	6,283,973
Cemetery Fund	-	-	641,595	-	$ 641,595	646,730	492,432	505,094
Community Development	-	-	1,257,297	-	$ 1,257,297	1,164,665	1,193,072	1,198,833
Sanitation Fund	-	-	2,834,580		$ 2,834,580	2,756,030	2,585,304	2,557,881
Transfers	3,598,060	2,175,125	2,306,500	50,000	$ 8,129,685	5,697,310	13,482,053	9,873,797
TOTAL USE OF FUNDS	**$ 42,466,830**	**$ 35,048,715**	**$ 16,668,547**	**$ 50,000**	**$ 94,234,092**	**$ 87,069,035**	**$ 101,100,949**	**$ 83,804,392**
Operating Surplus (Deficit)							$ 12,541,698	$ 6,551,195
Fund Balance/Equity								
Fund Balance, beginning of year	**$ 11,317,161**	**$ 55,465,381**	**$ 6,745,707**	**$ 2,197,920**	**$ 82,277,364**	**$ 82,277,364**	**$ 82,277,364**	**$ 75,726,169**
Fund Balance, end of year	**$ 11,317,161**	**$ 55,465,381**	**$ 6,745,707**	**$ 2,197,920**	**$ 82,277,364**	**$ 82,277,364**	**$ 82,277,364**	**$ 82,277,364**

PERSONNEL AUTHORIZATIONS

GENERAL FUND

DEPARTMENT	ACTUAL 23/24	ACTUAL 24/25	BUDGET 25/26	ADOPTED 26/27
General Government	31	31.5	31.5	31.5
Courts	9.5	9.5	9.5	9
Finance	10.5	10.5	11	11
Planning & Development	13	15	15	16
Information Technology	5	6	6	5
Police	156	156	157	157
Fire, Opioid Recovery & Harm Reduction	69	75	82.5	86
Public Works	43	43	41	41
TOTAL	337	346.5	353.5	356.5

SEWER FUND

DEPARTMENT	ACTUAL 23/24	ACTUAL 24/25	BUDGET 25/26	ADOPTED 26/27
Sewer Administration	4.5	4.5	4.5	3.5
Sewer Lines	16	16	16	16
Generostee Creek Plant	5	5.5	5	5.5
Rocky River Plant	6	5.5	5	5.5
Pretreatment	0.5	0.5	0.5	0.5
TOTAL	32	32	31	31

WATER FUND

DEPARTMENT	ACTUAL 23/24	ACTUAL 24/25	BUDGET 25/26	ADOPTED 26/27
Water Administration	17	16	15.5	15.5
Water Distribution	17	17	17	17
TOTAL	34	33	32.5	32.5

STORMWATER FUND

DEPARTMENT	ACTUAL 23/24	ACTUAL 24/25	BUDGET 25/26	ADOPTED 26/27
Stormwater	5	4.5	4.5	4.5

CEMETERY FUND				
	ACTUAL	ACTUAL	BUDGET	ADOPTED
DEPARTMENT	23/24	24/25	25/26	26/27
Cemetery	9	9	10	10

PARKS & RECREATION FUND				
	ACTUAL	ACTUAL	BUDGET	ADOPTED
DEPARTMENT	23/24	24/25	25/26	26/27
Recreation	22.5	22.5	22.5	22.5
Beautification	4.5	5.5	5.5	5.5
Downtown Parks	4.5	0	0	0
TOTAL	31.5	28	28	28

SANITATION FUND				
	ACTUAL	ACTUAL	BUDGET	ADOPTED
DEPARTMENT	23/24	24/25	25/26	26/27
Sanitation	38	38	38	38

COMMUNITY DEVELOPMENT				
	ACTUAL	ACTUAL	BUDGET	ADOPTED
DEPARTMENT	23/24	24/25	25/26	26/27
Community Development	5.5	5.5	5.5	5.5

TRANSIT FUND				
	ACTUAL	ACTUAL	BUDGET	ADOPTED
DEPARTMENT	23/24	24/25	25/26	26/27
Transit	16	16	17	18

GRAND TOTAL FOR CITY OF ANDERSON				
	ACTUAL	ACTUAL	BUDGET	ADOPTED
	23/24	24/25	25/26	26/27
TOTAL	508	512.5	520	524

Personnel Summary

During the last five years the City has grown in the number of employees by 16.

The City closely examines a position before it is added to the budget.

Employees per Capita			
Fiscal Year	City Population	Full Time Employees	Employees Per 1,000 Population
2023/2024	29,513	508	17.21
2024/2025	29,980	512.5	17.09
2025/2026	30,937	520	16.81
2026/2027	31,323	524	16.73

Splashpad at Carolina Wren Park.

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GENERAL FUND

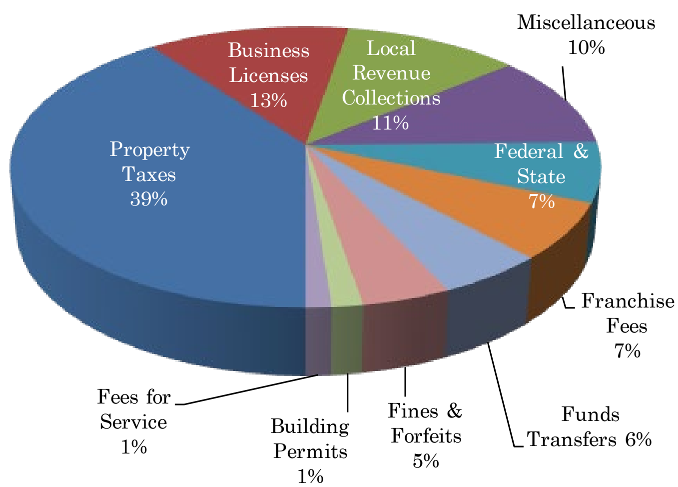
The General Fund is used to account for all revenues and expenditures applicable to the general operations of the City and is used to record all financial transactions not required to be accounted for in other funds.

The General Fund accounts for the revenues and expenditures necessary to carry out basic governmental activities of the City such as police protection, fire protection, legal, and administrative services. Appropriations are made annually. The fund will exist indefinitely.

CITY OF ANDERSON, SOUTH CAROLINA
ANNUAL ADOPTED BUDGET
For Fiscal Year 2026-2027

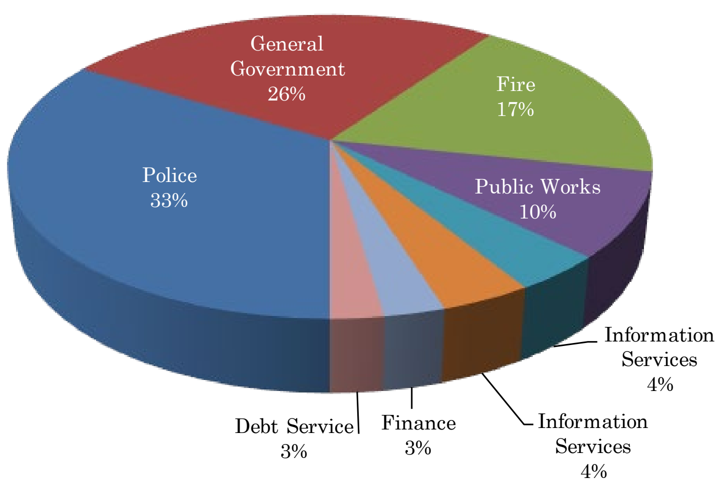
General Fund Revenues by Source

Property Taxes	$16,945,000
Business Licenses	5,450,000
Local Revenue Collections	4,765,000
Miscellaneous	4,548,695
Federal & State	2,919,670
Franchise Fees	2,750,000
Funds Transfers	2,175,125
Fines & Forfeits	1,776,340
Building Permits	625,100
Fees for Service	511,900
	$42,466,830



General Fund Expenditures by Division

Police	$14,378,640
General Government	11,011,519
Fire	7,865,375
Public Works	3,820,450
Information Services	1,669,840
Planning & Development	1,655,360
Finance	1,105,175
Debt Service	960,470
	$42,466,830



GENERAL FUND
SUMMARY SCHEDULE OF REVENUES & EXPENDITURES
For Fiscal Years 23/24 - 26/27

REVENUES: **(by source)**	**23/24** **Actual**	**24/25** **Actual**	**25/26** **Budget**	**26/27** **Adopted**
Property Taxes	$15,551,572	$16,079,951	$15,951,000	$16,945,000
Franchise Fees	2,655,649	2,746,205	2,655,000	2,750,000
Local Revenue Collections	4,386,659	4,762,433	4,400,000	4,765,000
Business Licenses	5,322,209	5,448,297	5,325,000	5,450,000
Fines & Forfeits	1,696,567	1,446,761	1,907,500	1,776,340
Funds Transfers	1,757,183	2,075,807	1,910,125	2,175,125
Federal Revenue	4,751,202	4,703,033	925,000	700,000
State Revenue	1,500,853	1,896,253	1,823,425	2,219,670
Fees for Service	226,013	380,125	501,270	511,900
Miscellaneous	4,733,661	5,934,483	5,091,050	4,548,695
Permits	528,227	591,881	520,400	625,100
Total Revenues	$43,109,795	$46,065,230	$41,009,770	$42,466,830

EXPENDITURES: **(by department)**	**23/24** **Actual**	**24/25** **Actual**	**25/26** **Budget**	**26/27** **Adopted**
Police	$12,679,748	$14,301,447	$13,452,000	$14,378,640
Public Works	3,603,262	3,714,343	3,912,990	3,820,450
Fire	5,837,706	10,458,590	7,244,985	7,865,375
Debt Service	632,967	735,926	1,291,630	960,470
Non-Departmental	9,766,754	11,507,367	6,261,685	6,587,015
Planning/Transportation & Building Inspection	1,291,073	1,534,369	1,507,260	1,655,360
Finance	871,896	993,907	1,072,575	1,105,175
HR and Clinic	493,828	463,540	582,995	503,010
Information Services	1,573,711	1,800,537	1,669,010	1,669,840
Facilities and Grounds	347,682	613,039	585,840	152,750
Horticulture	0	0	0	645,350
Business & Community Engagement	1,016,323	$857,592	865,355	614,500
Whitner St. Parking Garage	70,654	46,558	55,000	52,000
E. Market St. Parking Garage	156,905	140,955	156,260	155,000
City Manager	807,925	821,396	806,945	753,030
Courts	542,001	569,751	565,950	577,470
City Council	1,001,500	300,028	297,200	303,075
City Attorney	432,356	402,591	428,090	428,820
City Hall Complex	189,587	242,623	240,000	239,500
Election Board	13,617	0	14,000	0
Total Expenditures	$41,329,496	$49,504,560	$41,009,770	$ 42,466,830
Operating Surplus (Deficit)	$1,780,299	($3,439,330)	$0	$0
Fund Balance, beginning of year	$11,317,161	$13,097,460	$9,658,130	$9,658,130
Fund Balance, end of year	$13,097,460	$9,658,130	$9,658,130	$9,658,130

GENERAL FUND
REVENUE SUMMARY - DETAIL
For Fiscal Years 23/24 to 26/27

REVENUES (by source)	23/24 Actual	24/25 Actual	25/26 Budget	26/27 Adopted
PROPERTY TAX				
Current Property Tax	$14,017,491	$14,463,371	$14,461,000	$15,425,000
Prior Years Tax	144,366	126,189	180,000	135,000
Current Auto Tax	1,166,222	1,237,061	1,170,000	1,240,000
Motor Carrier Tax	99,181	122,770	115,000	115,000
Prior Years Auto Tax	35,449	28,099	25,000	30,000
Penalities	88,863	102,461	0	0
	$15,551,572	$16,079,951	$15,951,000	$16,945,000
BUSINESS LICENSES				
Business Licenses	$5,322,209	$5,448,297	$5,325,000	$5,450,000
Franchise Fees	2,655,649	2,746,205	2,655,000	2,750,000
Local Revenue Collections	4,386,659	4,762,433	4,400,000	4,765,000
	$12,364,517	$12,956,935	$12,380,000	$12,965,000
PERMITS				
Building Permits	$373,185	$425,291	$350,000	$450,000
Electrical Permits	54,305	55,179	55,000	55,000
Plumbing Permits	28,306	32,731	40,000	40,000
Sign Permits	11,148	9,129	8,000	8,000
Yard Sale Permits	335	170	300	-
Miscellaneous Permits	12,506	14,076	20,000	20,000
Demolition/Deconstruction Fees	2,100	1,800	2,100	2,100
Mechanical Permits	46,344	53,506	45,000	50,000
	$528,227	$591,881	$520,400	$625,100
FEDERAL REVENUE				
Telephone Fees (Detention Ctr)	$112,482	$101,202	$125,000	$5,000
Body Armor Grant	0	31,398	0	35,000
Justice Assistance Grant	130,949	20,358	0	0
VAWA Grant	53,325	58,639	75,000	65,000
LEVA Grant	69,166	56,527	70,000	55,000
American Rescue Plan	4,341,505	4,536,111	0	0
FEMA Reimbursement	0	0	655,000	540,000
Brownfields Grant	43,775	0	0	0
	$4,751,202	$4,804,235	$925,000	$700,000
STATE REVENUE				
Aid to Subdivisions	$700,124	$734,975	$761,870	$799,965
ACATS	273,221	288,708	413,000	347,850
Accommodation Tax (2%)	43,216	46,679	50,000	50,000
Sunday Alcohol License	61,050	59,750	70,000	70,000
Fire Dept. Grant - IMT	45,620	129,000	50,000	50,000
SC Opioid Recovery Fund	0	178,435	123,555	521,855
Traffic Signals Grant	155,366	134,103	155,000	155,000
Miscellenous Grants	222,256	324,602	200,000	225,000
	$1,500,853	$1,896,253	$1,823,425	$2,219,670

GENERAL FUND
REVENUE SUMMARY - DETAIL
For Fiscal Years 23/24 to 26/27

REVENUES (by source)	23/24 Actual	24/25 Budget	25/26 Adopted	26/27 Adopted
CHARGES FOR SERVICES				
Transfers from Other Funds	$1,757,183	$2,075,807	$1,910,125	$2,175,125
Zoning Board of Appeals	8,310	6,703	12,000	12,000
Payment in Lieu of Tax	57,711	67,597	60,000	70,000
New Construction Fees	34,725	46,015	40,000	50,000
Plan Review Fees	81,197	91,033	130,000	130,000
Public Works Miscellaneous	1,477	19,079	20,500	20,500
Funeral Fees	1,875	2,075	4,000	2,500
Fire Service Fees	40,000	120,000	120,000	120,000
110 North Kitchen Revenues	718	27,622	114,770	106,900
	$1,983,196	$2,455,932	$2,411,395	$2,687,025
FINES & FORFEITS				
Prisoner Per Diem	$1,487,809	$1,315,370	$1,650,000	$1,518,840
Criminal Fines	34,342	26,884	75,000	75,000
Traffic Fines	144,047	82,443	150,000	150,000
Parking Fines	2,415	1,375	2,500	2,500
Victims Advocate	27,954	20,689	30,000	30,000
	$1,696,567	$1,446,761	$1,907,500	$1,776,340
MISCELLANEOUS REVENUE				
Interest on Investment	$1,094,941	$653,430	$850,000	$650,000
Rents	27,453	27,453	30,000	30,000
Towing Fees	124,900	105,880	200,000	125,000
Police Commissary Commissions	91,152	37,644	90,000	90,000
Police Overtime Reimbursements	296,948	402,864	450,000	450,000
School Resource Officer Reimb	443,007	521,356	445,000	525,000
Crossing Guard Reimbursement	87,439	87,019	85,000	87,500
E-Share Revenue (Forfeitures)	375,401	44,926	303,875	25,000
Confiscated Funds	21,024	9,250	40,000	40,000
Police Miscellaneous	80,244	37,154	65,000	65,000
Fire Miscellaneous	20,700	92,456	25,000	50,000
Downtown Events	372	200	0	0
Farm to Table Event	7,399	0	7,500	0
Wren Book Sales	36	0	0	0
Transfer In from Hospitality Fund	582,347	833,554	905,790	1,009,000
Election Filing Fees	1,000	0	1,000	0
Online Auction Sales	79,821	139,320	85,000	140,000
Soiree Event	74,756	92,214	165,000	0
Intl. Michelin Cities	784,162	0	0	0
PEBA Appropriations	67,403	67,403	67,400	67,400
Lease Proceeds	105,284	1,752,618	0	0
Sale of Assets	4,468	0	0	0
Prior Year Funds*	0	0	583,200	502,865
Miscellaneous Revenue	363,404	928,541	692,285	691,930
	$4,733,661	$5,833,282	$5,091,050	$4,548,695
TOTAL REVENUES	$43,109,795	$46,065,230	$41,009,770	$42,466,830

*Within the General Fund, the City plans to use $502,865 of fund balance in the upcoming fiscal year to support the one-time expenses and initiatives. These planned uses are strategic, focused on capital needs, economic development, and public safety improvements. The expenditures are non-recurring and align with the Cit’s financial policies for responsible use of reserves.

GENERAL FUND
EXPENDITURE SUMMARY - CATEGORY

DEPARTMENT	Personnel	Operating	Capital	Total
City Council	$156,690	$146,385	-	$303,075
City Manager	723,230	29,800	-	753,030
Human Resource	182,510	63,000	-	245,510
Employee Clinic	-	257,500	-	257,500
City Attorney	358,320	70,500	-	428,820
Election Board	-	-	-	-
City Hall Complex	-	239,500	-	239,500
Courts	512,670	64,800	-	577,470
Finance	921,675	183,500	-	1,105,175
Planning and Development	447,450	71,600	-	519,050
Transportation	215,250	132,600	-	347,850
Building Inspection	520,300	268,160	-	788,460
Facilities and Grounds	123,200	29,550	-	152,750
Horticulture	419,340	226,010	-	645,350
Information Services	467,170	1,202,670	-	1,669,840
Police Administrative Services	372,850	67,980	-	440,830
Investigations	980,694	194,311	-	1,175,005
Victim's Advocate	59,245	8,700	-	67,945
Police Patrol	5,648,835	987,235	-	6,636,070
Support Services	587,430	57,600	-	645,030
Special Operations	877,045	111,500	25,000	1,013,545
Police Detention	2,588,050	878,380	-	3,466,430
PSN	19,140	-		19,140
Police K-9	5,575	16,125	-	21,700
Security Services	704,860	-	-	704,860
VAWA Grant	100,715	1,000	-	101,715
LEVA Grant	78,170	600	-	78,770
Police Animal Control	-	7,600	-	7,600
Fire	7,079,415	745,960	40,000	7,865,375
Fleet Services	743,660	91,000	-	834,660
Engineering	205,595	27,840	-	233,435
Streets	1,043,325	-	-	1,043,325
Signal & Sign	380,870	908,600	50,000	1,339,470
Public Works Admin.	251,460	118,100	-	369,560
Business & Community Engagement	260,310	314,190	40,000	614,500
Whitner St. Parking Garage	-	52,000	-	52,000
E. Market St. Parking Garage	-	155,000	-	155,000
Debt Service	-	960,470	-	960,470
Non-Departmental	-	6,587,015	-	6,587,015
	$27,035,049	$15,276,780	$155,000	$42,466,830
Percent of Total	63.7%	36.0%	0.4%	100.0%

EXPENDITURE SUMMARY - DEPARTMENTAL

DEPARTMENT	23/24 Actual	24/25 Actual	25/26 Budget	26/27 Adopted
City Council	$1,001,500	$300,028	$297,200	$303,075
City Manager	807,925	821,396	806,945	753,030
Election	13,617	0	14,000	0
Human Resource	289,267	206,224	349,495	245,510
Employee Clinic	204,561	257,317	233,500	257,500
City Attorney	432,356	402,591	428,090	428,820
City Hall Complex	189,587	242,623	240,000	239,500
Courts	542,001	569,751	565,950	577,470
Finance	871,896	993,907	1,072,575	1,105,175
Planning and Development	542,092	559,023	436,165	519,050
Transportation	43,359	177,977	231,705	347,850
Building Inspection	705,622	797,369	839,390	788,460
Facilities and Grounds	347,682	613,039	585,840	152,750
Horticulture	0	0	0	645,350
Information Services	1,573,711	1,800,537	1,669,010	1,669,840
Police Administrative Services	517,903	628,873	570,480	440,830
Police Investigations	958,349	1,046,774	1,026,440	1,175,005
Victim's Advocate	59,983	61,161	66,245	67,945
Police Patrol	6,021,909	6,895,071	6,610,790	6,636,070
Police Support Services	635,905	751,850	670,105	645,030
Police Special Operations	1,018,777	878,166	898,670	1,013,545
Police Detention	2,778,605	3,273,032	2,906,970	3,466,430
PSN	100,761	81,144	82,140	19,140
Police K-9	29,724	10,576	16,700	21,700
Security Services	331,816	457,141	413,515	704,860
VAWA Grant	77,552	92,388	94,205	101,715
LEVA Grant	73,059	64,029	88,140	78,770
SC Dept Public Safety	71,970	53,996	0	0
Police Animal Control	3,435	7,247	7,600	7,600
Fire	5,793,763	10,418,745	7,071,430	7,293,520
Fire IMT Grant	43,943	39,845	50,000	50,000
Fire Opioid Recovery	0	0	123,555	113,170
Fire Harm Reduction	0	0	0	408,685
Fleet Services	725,190	746,537	817,155	834,660
Engineering	184,741	234,863	225,120	233,435
Streets	1,042,602	1,009,434	1,208,245	1,043,325
Signal & Sign	1,185,032	1,188,564	1,310,780	1,339,470
Public Works Admin.	465,698	534,945	351,690	369,560
Business & Community Engagement	1,016,324	857,594	865,355	614,500
Whitner St. Parking Garage	70,654	46,558	55,000	52,000
E. Market St. Parking Garage	156,905	140,955	156,260	155,000
Debt Service	632,967	735,926	1,291,630	960,470
Non-Departmental	9,766,754	11,507,367	6,261,685	6,587,015
TOTAL	$41,329,500	$49,504,562	$41,009,770	$42,466,830

ANDERSON®

THE ELECTRIC CITY

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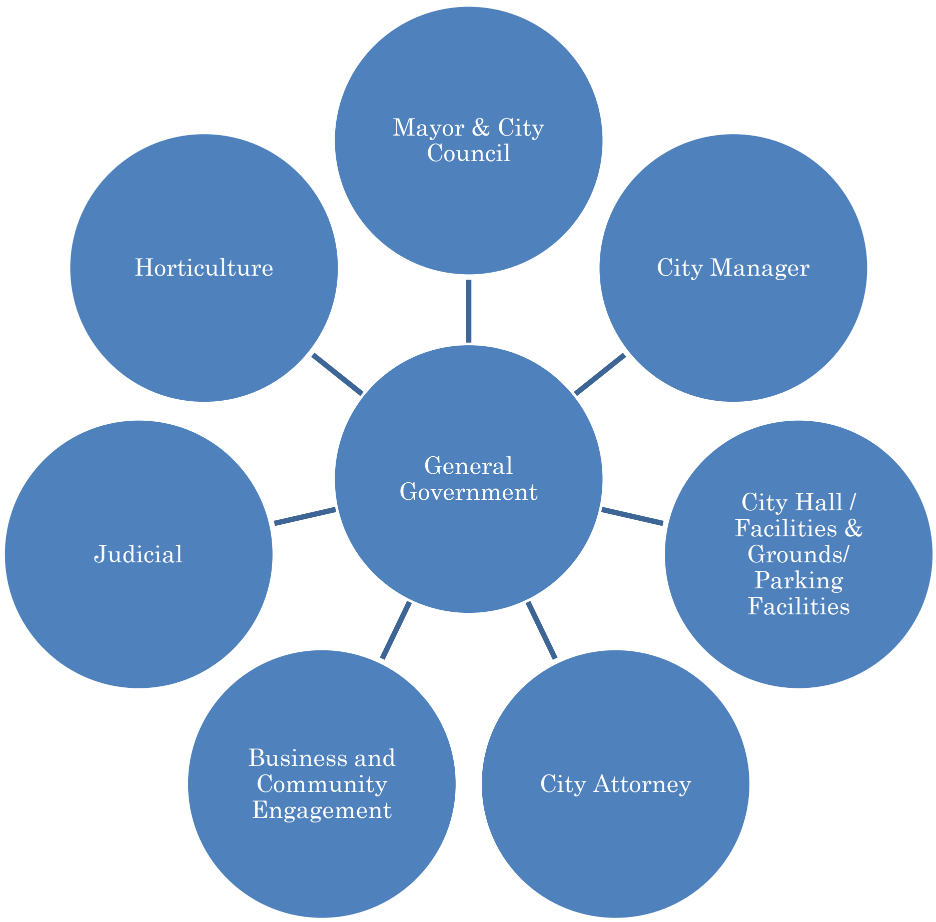
GENERAL GOVERNMENT



GENERAL GOVERNMENT

The primary mission of the General Government Division is to provide professional leadership and direction in the administration and execution of all policies set by the City Council and to provide leadership, direction and supervision to all City Divisions in the planning and delivery of quality, cost-efficient, and effective community services that citizens expect and want from their city government; and to champion the cultural change in philosophy of approaching every task, every day, with attention to the most efficient and economical use of all resources while bringing new energy and enthusiasm to the operation of the City.

Also included in this Division is the pursuit of economic development opportunities through the following avenues: development and implementation of marketing, communications, and public relations strategies; integration of various internal and external master planning efforts; oversight and management of City Council's annual priorities and special projects; continued fine-tuning of and focus on downtown revitalization and master plan implementation; participation and support of economic development partnerships such as Innovate Anderson, and International Michelin Cities; coordination and conduct of municipal elections (every other year); and developing and implementing leadership and succession planning.

City Hall

MAYOR AND CITY COUNCIL

Under the Council-Manager form of government, Section 5-13-10 et seq., of the South Carolina Code, the City Council is the governing body of the City of Anderson. Its membership includes the mayor, elected at large, and eight Council members elected to staggered four-year terms. The mayor serves as the presiding officer at City Council meetings and as an ex-officio member of all standing committees. The mayor represents the City in a variety of functions, holds those emergency powers provided by City code, and exercises political leadership to develop consensus and form coalitions on issues of community interest. Legislative policy direction is provided to the City Manager who is directly responsible for the operations of City government. Regular City Council meetings are held on the second and fourth Mondays of each month.

Council Chambers

41110 MAYOR & CITY COUNCIL				
	ACTUAL	***ACTUAL***	***BUDGET***	***ADOPTED***
	23/24	***24/25***	***25/26***	***26/27***
PERSONNEL SERVICES				
.01 SALARIES & WAGES	$95,763	$95,262	$95,000	$95,000
.03 PENSIONS	10,116	8,751	8,645	8,645
.04 FICA	7,236	6,378	7,270	7,270
.05 HEALTH INSURANCE	30,747	39,749	35,420	43,760
.06 LIFE INSURANCE	1,328	1,371	1,630	1,630
.13 LTD INSURANCE	177	155	350	385
TOTAL PERSONNEL	$145,367	$151,666	$148,315	$156,690
OPERATING EXPENDITURES				
.10 PRINTING & SUPPLIES	$22,188	$19,283	$22,000	$20,000
.14 MEMBERSHIP & DUES	11,769	11,833	12,135	12,135
.15 TRAVEL & CONFERENCE	7,586	6,900	18,750	18,750
.59 ECONOMIC DEVELOPMENT	67,212	89,867	70,000	70,000
.65 PROFESSIONAL SERVICES	0	0	2,000	1,500
.66 AWARDS	1,465	1,603	2,500	2,000
.71 SPECIALIZED SUPPLIES	24,162	16,937	20,000	20,000
.75 HANDICAPPED COMMITTEE	1,712	1,938	1,500	2,000
.127 INTL. MICHELIN CITIES	720,039	0	0	0
TOTAL OPERATING	$856,133	$148,362	$148,885	$146,385
TOTAL	$1,001,500	$300,028	$297,200	$303,075

FY 2026-2027 BUDGET HIGHLIGHTS

.14 MEMBERSHIPS & DUES	Memberships to the National League of Cities & Municipal Association of SC
.15 TRAVEL & CONFERENCE	Municipal Association of SC meetings

PERSONNEL AUTHORIZATIONS

CITY COUNCIL					
		ACTUAL	ACTUAL	BUDGET	ADOPTED
POSITION TITLE		23/24	24/25	25/26	26/27
Council		9	9	9	9
	TOTAL	9	9	9	9

CITY MANAGER'S OFFICE

The City Manager, the Chief Executive Officer of the City under the Council-Manager form of government, provides the Mayor and Council with professional guidance on policy issues and directs all operations of City government. The City Manager executes and administers City policies and procedures effectively and efficiently, and maintains professional relationships with other government officials, corporate officers, community leaders, neighborhood groups, and private citizens.

41320 CITY MANAGER'S OFFICE				
	ACTUAL 23/24	ACTUAL 24/25	BUDGET 25/26	ADOPTED 26/27
PERSONNEL SERVICES				
.01 SALARIES & WAGES	$604,972	$625,208	$615,910	$566,295
.03 PENSIONS	52,238	54,705	54,490	49,975
.04 FICA	42,401	44,101	45,810	42,010
.05 HEALTH INSURANCE	53,051	56,474	59,780	55,565
.06 LIFE INSURANCE	896	929	925	785
.13 LTD INSURANCE	2,511	2,616	230	215
.21 SICK LEAVE	12,000	2,992	0	8,385
TOTAL PERSONNEL	$768,069	$787,026	$777,145	$723,230
OPERATING EXPENDITURES				
.10 PRINTING & SUPPLIES	$6,800	$5,478	$9,200	$9,000
.14 MEMBERSHIP & DUES	3,406	3,584	3,500	3,500
.15 TRAVEL & CONFERENCE	5,767	2,255	6,000	6,000
.64 EMPLOYEE TRAINING	2,091	2,038	1,600	2,000
.161 SPECIAL PROMOTIONS	15,792	9,102	7,000	7,000
.162 MARKETING	6,000	11,912	2,500	2,300
TOTAL OPERATING	$39,856	$34,370	$29,800	$29,800
TOTAL	$807,925	$821,396	$806,945	$753,030

PERSONNEL AUTHORIZATIONS

CITY MANAGER				
POSITION TITLE	ACTUAL 23/24	ACTUAL 24/25	BUDGET 25/26	ADOPTED 26/27
City Manager	1	1	1	1
Assistant City Manager	1	1	1	1
Administrative Assistant	1	1	1	1
Executive Assistant	1	1	1	1
Strategic Communications Director	1	1	1	0
Strategic Project Director	1	1	1	1
TOTAL	6	6	6	5

ELECTION

This department funds the Municipal Election that takes place biannually.

41400 ELECTION				
	ACTUAL 23/24	***ACTUAL 24/25***	***BUDGET 25/26***	***ADOPTED 26/27***
OPERATING EXPENDITURES				
.61 PUBLIC NOTICES	$1,785	$0	$2,000	$0
.65 PROFESSIONAL SERVICES	11,832	0	12,000	0
TOTAL OPERATING	$13,617	$0	$14,000	$0

FY 2026-2027 BUDGET HIGHLIGHTS

No City election in 2026-2027

Christmas lights Downtown.

CITY ATTORNEY'S OFFICE

The primary mission of the City Attorney's Office is to give all necessary legal advice to the Mayor, City Manager, City Council, Chairmen of the various standing committees, and all other officers and agents of the City. The City attorney attends all meetings of the City Council, reviews, and assists in the preparation of all ordinances, and institutes and defends such proceedings and renders such other legal services on behalf of the City as may be requested.

41520 CITY ATTORNEY				
	ACTUAL 23/24	***ACTUAL 24/25***	***BUDGET 25/26***	***ADOPTED 26/27***
PERSONNEL SERVICES				
.01 SALARIES & WAGES	$289,378	$297,277	$282,095	$290,565
.03 PENSIONS	26,333	27,052	25,670	26,440
.04 FICA	21,713	22,201	21,580	22,230
.05 HEALTH INSURANCE	15,241	16,602	17,670	18,495
.06 LIFE INSURANCE	443	418	460	460
.13 LTD INSURANCE	59	39	115	130
TOTAL PERSONNEL	$353,166	$363,588	$347,590	$358,320
OPERATING EXPENDITURES				
.10 PRINTING & SUPPLIES	$5,722	$6,275	$4,000	$4,000
.14 MEMBERSHIP & DUES	1,732	1,010	2,000	2,000
.15 TRAVEL & CONFERENCE	758	1,276	2,000	2,000
.65 PROFESSIONAL SERVICES	500	872	2,500	2,500
.68 CONSULTING ATTORNEYS	57,478	29,571	70,000	60,000
.100 JUDGEMENTS & SETTLEMENTS	13,000	0	0	0
TOTAL OPERATING	$79,189	$39,003	$80,500	$70,500
TOTAL	$432,356	$402,591	$428,090	$428,820

FY 2026-2027 BUDGET HIGHLIGHTS

.68 CONSULTING ATTORNEYS – Fees for outside attorneys

PERSONNEL AUTHORIZATIONS

CITY ATTORNEY				
POSITION TITLE	ACTUAL 23/24	ACTUAL 24/25	BUDGET 25/26	ADOPTED 26/27
City Attorney	1	1	1	1
Assistant	1	1	1	1
City Prosecutor	1	1	1	1
TOTAL	3	3	3	3

ACCOMPLISHMENTS

- Drafted and reviewed ordinances and resolutions to be considered by City Council.
- Represented the City in lawsuits involving various issues. Assisted in several cases involving the police department.
- Assisted Code Enforcement Officers in prosecuting Building and Codes cases.
- Filed liens to assist in collection of water and stormwater fees.
- Assisted private developers interested in developing property in the City.
- Negotiated and drafted contract with the Public Defender Office for provision of indigent defense in Municipal Court.
- Successfully negotiated resolutions and handled appeals involving Business License fee disputes.

OBJECTIVES

Continue to work with the mayor, City Council, City Manager and other officers and employees of the City to provide legal advice and assistance.

City Attorney - Performance Measures					
	2022 Actual	2023 Actual	2024 Projected	2024 Actual	2025 Projected
Attend Council workshops and retreats	100%	100%	100%	100%	100%
Attend City Council Meetings	100%	100%	100%	100%	100%
Attend Committee Meetings	100%	100%	100%	100%	100%
Attend Division Head Meetings	100%	100%	100%	100%	100%
Review Ordinances, Minutes and Resolutions	100%	100%	100%	100%	100%
Review contracts, documents, easements	100%	100%	100%	100%	100%
Provide guidance on statutes, ordinances and regulations	Daily	Daily	Daily	Daily	Daily
Provide assistance to Insurance Defense Counsel and other litigation counsel	100%	100%	100%	100%	100%
Assist in the collection of debts owed the City of Anderson for providing utility services	100%	100%	100%	100%	100%

Entrance of Wren Pavillion

FACILITIES & GROUNDS

The primary mission of the newly formed Facilities & Grounds Department is to ensure that all City-owned buildings and grounds are maintained properly and efficiently. By following a scheduled maintenance routine, the condition of the properties and equipment will be better preserved. In addition, by utilizing a single department for managing an inventory of supplies, equipment purchases, and maintenance contracts, costs are reduced significantly.

42450 FACILITIES & GROUNDS				
	ACTUAL	***ACTUAL***	***BUDGET***	***ADOPTED***
	23/24	***24/25***	***25/26***	***26/27***
PERSONNEL SERVICES				
.01 SALARIES & WAGES	$198,595	$336,047	$317,780	$93,395
.03 PENSIONS	18,072	31,447	28,920	8,500
.04 FICA	14,327	24,434	24,310	7,145
.05 HEALTH INSURANCE	36,014	60,169	60,185	13,790
.06 LIFE INSURANCE	597	1,161	1,025	285
.13 LTD INSURANCE	139	287	270	85
.104 WORKER'S COMP	0	316	0	0
TOTAL PERSONNEL	$267,744	$453,861	$432,490	$123,200
OPERATING EXPENDITURES				
.10 PRINTING & SUPPLIES	$225	$674	$50	$50
.16 GASOLINE	2,904	5,180	7,000	2,500
.17 AUTO OPERATING EXPENSE	758	8,206	4,000	1,500
.20 ELECTRICITY	0	8,006	8,000	0
.23 HEATING OIL	0	124	500	0
.27 EQUIPMENT REPAIR	2,575	3,600	3,000	2,500
.31 WATER	0	7,217	3,800	0
.36 PARK MAINTENANCE	0	43,429	70,500	0
.41 UNIFORMS	3,528	6,395	7,500	3,000
.48 CHEMICALS	0	2,369	2,000	0
.71 SPECIALIZED SUPPLIES	62,589	64,905	40,000	20,000
.98 FOUNTAINS	7,360	9,073	7,000	0
TOTAL OPERATING	$79,938	$159,179	$153,350	$29,550
TOTAL	$347,682	$613,039	$585,840	$152,750

FY 2026-2027 BUDGET HIGHLIGHTS

The Facilities & Grounds' staff utilizes the budgets of City buildings when maintenance and supplies are needed. Therefore, the cost of maintaining City buildings is shown within the department/fund budget where the building exists.

The horticulture function of this department has been moved to a new Horticulture Department in FY 2027.

PERSONNEL AUTHORIZATIONS

FACILITIES & GROUNDS				
POSITION TITLE	ACTUAL 23/24	ACTUAL 24/25	BUDGET 25/26	ADOPTED 26/27
Facilities & Grounds Director	1	0	0	0
Facilities & Grounds Supervisor	1	1	1	1
Maintenance Technician	1	1	1	1
TOTAL	3	2	2	2

ACCOMPLISHMENTS

During the fiscal year, a total of 500 work orders were handled by Building Maintenance staff. This is in addition to normally scheduled maintenance.

OBJECTIVES

- To continue exploring additional cost saving opportunities by expanding the department's staff and skills to conduct more work in-house.
- To embark on a more preventive maintenance approach for City buildings and facilities.
- To continue updating an inventory of each City-owned property to prioritize maintenance needs.

Outside of City Hall

HORTICULTURE DEPARTMENT

The primary mission of the Horticulture Department is to enhance, preserve, and maintain citywide parks, green spaces, and landscape areas through responsible horticultural practices and beautification efforts, while fostering community pride and maintaining an attractive and vibrant Downtown environment. The Horticulture Department is a new department established in FY 2026/2027 to focus on the maintenance, beautification, and long-term sustainability of the City's parks and public landscapes.

42455 HORTICULTURE				
	ACTUAL 23/24	*ACTUAL 24/25*	*BUDGET 25/26*	*ADOPTED 26/27*
PERSONNEL SERVICES				
.01 SALARIES & WAGES	$0	$0	$0	$293,175
.02 OVERTIME	0	0	0	14,000
.03 PENSIONS	0	0	0	27,955
.04 FICA	0	0	0	23,500
.05 HEALTH INSURANCE	0	0	0	59,475
.06 LIFE INSURANCE	0	0	0	955
.13 LTD INSURANCE	0	0	0	280
TOTAL PERSONNEL	$0	$0	$0	$419,340
OPERATING EXPENDITURES				
.10 PRINTING & SUPPLIES	$0	$0	$0	$200
.16 GASOLINE	0	0	0	8,000
.17 AUTO OPERATING EXPENSE	0	0	0	5,000
.20 ELECTRICITY	0	0	0	8,000
.27 EQUIPMENT REPAIR	0	0	0	4,000
.31 WATER	0	0	0	3,800
.36 PARK MAINTENANCE	0	0	0	116,410
.41 UNIFORMS	0	0	0	6,600
.48 CHEMICALS	0	0	0	3,000
.71 SPECIALIZED SUPPLIES	0	0	0	48,000
.98 FOUNTAINS	0	0	0	8,000
.99 TREE MAINTENANCE	0	0	0	15,000
TOTAL OPERATING	$0	$0	$0	$226,010
TOTAL	$0	$0	$0	$645,350

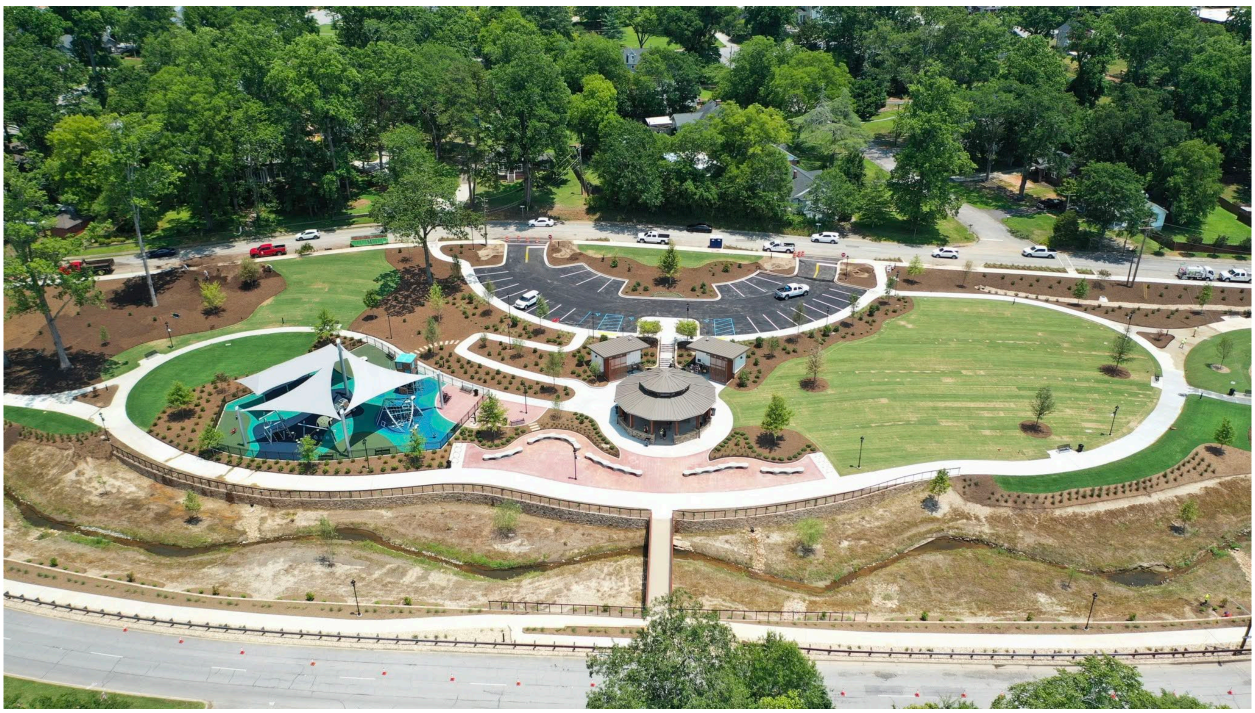
FY 2026-2027 BUDGET HIGHLIGHTS

Horticulture Department was created in FY 27 to separate the expense to maintain Downtown, Linley Park, and Cater’s Lake.

Personnel – Budgeted one new FTE – Crew Worker` to be fund for ½ year.

PERSONNEL AUTHORIZATIONS

HORTICULTURE				
	ACTUAL	ACTUAL	BUDGET	ADOPTED
POSITION TITLE	23/24	24/25	25/26	26/27
Horticulturist	1	2	2	2
MEO 3	0	0	0	1
Crew Worker	1	1	1	1
Maintenance Technician	1	2	2	3
TOTAL	3	5	5	7



Aerial view of Linley Park

BUSINESS AND COMMUNITY ENGAGEMENT

The Business and Community Engagement Department's primary mission is to support economic growth, downtown development, business retention and recruitment, community engagement initiatives, and the operation of 110 North Kitchen. Reorganized in FY 2027, the department combines the functions of Economic Development, Downtown Development, and 110 North Kitchen to promote investment, strengthen partnerships, and enhance the quality of life for residents, businesses, and visitors.

47000 BUSINESS & COMMUNITY ENGAGEMENT				
	ACTUAL 23/24	*ACTUAL 24/25*	*BUDGET 25/26*	*ADOPTED 26/27*
PERSONNEL SERVICES				
.01 SALARIES & WAGES	$143,723	$95,025	$164,370	$207,890
.03 PENSIONS	8,551	7,581	9,845	14,845
.04 FICA	11,127	9,147	12,575	15,905
.05 HEALTH INSURANCE	33,377	6,804	13,205	21,120
.06 LIFE INSURANCE	448	526	280	420
.13 LTD INSURANCE	147	3	80	130
TOTAL PERSONNEL	$197,373	$119,086	$200,355	$260,310
OPERATING EXPENDITURES				
.10 PRINTING & SUPPLIES	$3,417	$17,772	$5,000	$5,000
.14 MEMBERSHIP & DUES	1,437	741	2,000	2,000
.15 TRAVEL & CONFERENCE	104	821	1,000	3,000
.16 GASOLINE	120	197	500	500
.17 AUTO OPERATING EXPENSE	40	982	500	500
.26 MAINTENANCE CONTRACTS	4,741	19,814	38,000	38,000
.62 MARKETING	4,471	13,990	6,500	60,640
.64 EMPLOYEE TRAINING	0	0	1,000	3,000
.65 PROFESSIONAL SERVICES	60,278	46,313	62,000	62,000
.71 SPECIALIZED SUPPLIES	15,290	29,268	18,000	18,000
.97 EDUCATIONAL PROGRAMMING	47,377	42,727	35,000	30,000
.115 FRESHTASTE	28,117	2,835	30,000	0
.126 SOIREE	206,118	244,877	165,000	0
.161 EVENT PROMOTIONS	134,664	73,051	65,000	16,000
.165 110 NORTH KITCHEN EXPENSE	39,576	86,701	85,500	75,550
TOTAL OPERATING	$545,750	$580,091	$515,000	$314,190
CAPITAL OUTLAY				
.86 OTHER EQUIPMENT	$105,284	$0	$0	$0
.88 SPECIAL PROJECTS	0	3,478	0	0
.91 BUSINESS ASSISTANCE PROGRAM	45,656	55,800	50,000	0
.93 ECONOMIC DEVELOPMENT INCENTIVES	115,572	99,138	100,000	40,000
.500 SHARED KITCHEN CONSTRUCTION	6,687	0	0	0
TOTAL CAPITAL OUTLAY	$273,200	$158,416	$150,000	$40,000
TOTAL	$1,016,323	$857,592	$865,355	$614,500

FY 2026-2027 BUDGET HIGHLIGHTS

The Business and Community Engagement Department was reorganized in FY 27 to combine the departments of Economic Development, Downtown Development, and 110 North Kitchen into one department.

Soiree, Farm to Table, and portions of Event Promotions have been moved to the Hospitality Fund.

PERSONNEL AUTHORIZATIONS

BUSINESS & COMMUNITY ENGAGEMENT				
	ACTUAL	ACTUAL	BUDGET	ADOPTED
POSITION TITLE	23/24	24/25	25/26	26/27
Programming & Events Manager	1	1	1	1
Economic Dev. Coordinator	1	1	0	0
Social Media Manager	0	0	1	1
Community Event Manager	1	1	1	1
Kitchen Manager	0.5	0.5	0.5	0.5
TOTAL	3.5	3.5	3.5	3.5

ACCOMPLISHMENTS

- On average, 10-15 new businesses are opening or expanding downtown each year
- Over 420 entrepreneurs trained last year

OBJECTIVES

- To develop a comprehensive economic development strategy while continuing to implement business recruitment and retention strategies
- To develop and maintain performance measures of economic successes
- To continue marketing available property
- To provide customized demographic reporting
- To support Downtown residential development
- To work with Downtown property owners to increase occupancy of vacant buildings
- To continue to coordinate/organize and/or assist with special events Downtown
- To continue the marketing efforts of the Hospitality Program

Business & Community Engagement - Performance Measures					
	2023 Actual	2024 Actual	2025 Projected	2025 Actual	2026 Projected
Incentives made available to attract development Downtown	5	3	5	4	6
Streetscape construction to further revitalization efforts	2	1	1	1	2
Special events coordinated and tailored to meet Downtown's goal with an identified benefit	12	14	14	14	15
Number of loans provided to microenterprises and small businesses	1	2	3	2	3
New commercial construction and investment	13	15	15	15	20
Number of clients provided technical assistance	36	52	60	61	65

CITY HALL COMPLEX

46700 CITY HALL COMPLEX				
	ACTUAL 23/24	***ACTUAL 24/25***	***BUDGET 25/26***	***ADOPTED 26/27***
OPERATING EXPENDITURES				
.10 PRINTING & SUPPLIES	$13,811	$30,709	$15,000	$15,000
.11 POSTAGE	30,422	25,459	30,000	30,000
.16 GASOLINE	210	156	500	500
.17 AUTO OPERATING EXPENSE	16	175	1,250	500
.20 ELECTRICITY	49,351	44,477	50,000	50,000
.23 HEATING FUEL	14,418	16,785	18,000	18,000
.26 MAINTENANCE CONTRACTS	16,707	21,245	25,000	25,000
.28 BUILDING MAINTENANCE	64,391	103,260	100,000	100,000
.65 PROFESSIONAL SERVICES	262	358	250	500
TOTAL OPERATING	$189,587	$242,623	$240,000	$239,500

Anderson City Hall

47050 WHITNER STREET PARKING GARAGE				
	ACTUAL	***ACTUAL***	***BUDGET***	***ADOPTED***
	23/24	***24/25***	***25/26***	***26/27***
OPERATING EXPENDITURES				
.20 ELECTRICITY	9,578	7,554	10,000	10,000
.28 BUILDING MAINTENANCE	35,562	25,077	20,000	20,000
.90 PARKING DECK UTILITIES	25,514	13,927	25,000	22,000
TOTAL OPERATING	$70,654	$46,558	$55,000	$52,000
TOTAL	$70,654	$46,558	$55,000	$52,000

47150 EAST MARKET STREET PARKING GARAGE				
	ACTUAL	***ACTUAL***	***BUDGET***	***ADOPTED***
	23/24	***24/25***	***25/26***	***26/27***
OPERATING EXPENDITURES				
.20 ELECTRICITY	$46,579	$37,027	$45,000	$45,000
.26 MAINTENANCE CONTRACTS	1,375	0	12,000	0
.28 BUILDING MAINTENANCE	45,317	36,936	35,000	35,000
.90 PARKING DECK UTILITIES	22,373	19,013	23,000	23,000
.107 PROPERTY INSURANCE	41,261	47,980	41,260	52,000
TOTAL OPERATING	$156,905	$140,955	$156,260	$155,000
TOTAL	$156,905	$140,955	$156,260	$155,000

Rooftop construction of the East Market St parking garage prior to completion

Interior floor of East Market St parking garage

JUDICIAL DIVISION

The Judicial Division's primary mission is to provide the citizens, businesses, and law enforcement personnel with an accessible forum for the fair and efficient administration of justice in the City of Anderson.

41210 COURTS	*ACTUAL 23/24*	*ACTUAL 24/25*	*BUDGET 25/26*	*ADOPTED 26/27*
PERSONNEL SERVICES				
.01 SALARIES & WAGES	$365,946	$379,551	$379,555	$387,720
.03 PENSIONS	27,864	26,869	28,975	33,380
.04 FICA	26,891	27,148	29,035	29,660
.05 HEALTH INSURANCE	45,086	55,112	51,065	60,725
.06 LIFE INSURANCE	1,393	1,332	890	925
.13 LTD INSURANCE	228	193	230	260
.21 SICK LEAVE	0	1,000	0	0
TOTAL PERSONNEL	$467,408	$491,205	$489,750	$512,670
OPERATING EXPENDITURES				
.10 PRINTING & SUPPLIES	$6,384	$7,552	$10,000	$10,000
.14 MEMBERSHIP & DUES	945	680	1,200	800
.15 TRAVEL & CONFERENCE	4,669	2,662	6,000	4,000
.26 MAINTENANCE CONTRACTS	14,461	27,035	16,000	7,000
.64 EMPLOYEE TRAINING	0	1,550	2,000	1,500
.65 PROFESSIONAL SERVICES	46,760	39,028	39,000	40,000
.71 SPECIALIZED SUPPLIES	1,374	41	2,000	1,500
TOTAL OPERATING	$74,593	$78,546	$76,200	$64,800
TOTAL	$542,001	$569,751	$565,950	$577,470

FY 2026-2027 BUDGET HIGHLIGHTS

.65 PROFESSIONAL SERVICE — Public Defender Contract and pay for jurors $10 per day

PERSONNEL AUTHORIZATIONS

COURTS POSITION TITLE	ACTUAL 23/24	ACTUAL 24/25	BUDGET 25/26	ADOPTED 26/27
City Judge	1	1	1	1
Associate City Judge	2.5	2.5	2.5	2
Court Administrator	1	1	1	1
Clerk of Court	1	1	1	1
Criminal Specialist	1	1	1	1
Court Collections Coordinator	1	1	1	1
Collections Specialist/Records	1	1	1	1
Traffic Record Specialist	1	1	1	1
TOTAL	9.5	9.5	9.5	9

ACCOMPLISHMENTS

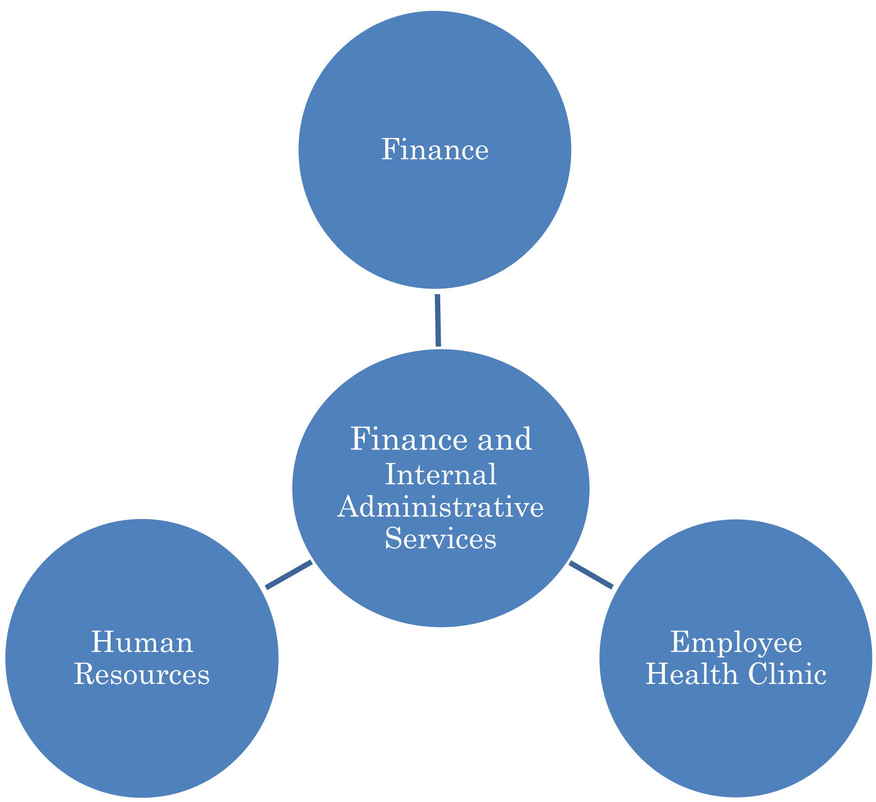
- Conducted hearings and trials for 2,141 traffic, 1,311 criminal, and 823 general session cases.

OBJECTIVES

- Continuing Court Staff and Judges training, which has greatly improved the efficiency and professionalism within the department.

Sculpture outside of the City Hall building

FINANCE & INTERNAL ADMINISTRATIVE SERVICES



FINANCE DIVISION

The Finance Division's primary mission is to provide departmental administrative and support services such as budgeting, revenue collections, department expenditures, accounting, financial reporting, risk management, accounts payable, and payroll.

41530 FINANCE				
	ACTUAL 23/24	***ACTUAL 24/25***	***BUDGET 25/26***	***ADOPTED 26/27***
PERSONNEL SERVICES				
.01 SALARIES & WAGES	$525,185	$603,909	$662,330	$682,185
.03 PENSIONS	47,551	53,688	60,270	62,080
.04 FICA	38,272	44,321	50,670	52,185
.05 HEALTH INSURANCE	82,829	94,291	114,020	123,145
.06 LIFE INSURANCE	1,565	1,622	1,610	1,610
.13 LTD INSURANCE	338	367	425	470
.21 SICK LEAVE	12,000	14,638	7,750	0
.104 WORKERS' COMP	311	5,000	0	0
TOTAL PERSONNEL	$708,052	$817,836	$897,075	$921,675
OPERATING EXPENDITURES				
.10 PRINTING & SUPPLIES	$23,736	$28,056	$25,000	$25,000
.14 MEMBERSHIP & DUES	2,420	1,516	2,500	2,500
.15 TRAVEL & CONFERENCE	8,688	5,364	10,500	9,500
.16 GASOLINE	1,324	1,186	1,500	1,500
.17 AUTO OPERATING EXPENSE	215	773	1,000	1,000
.26 MAINTENANCE CONTRACTS	48,182	65,875	60,000	65,000
.41 UNIFORMS	1,000	1,000	1,000	1,000
.61 PUBLIC NOTICES	1,394	658	1,500	1,500
.64 EMPLOYEE TRAINING	2,735	2,584	7,000	4,000
.65 PROFESSIONAL SERVICES	57,130	52,192	48,000	55,000
.72 SPECIAL CONTRACTS	14,423	15,549	15,000	15,000
.120 SAFETY COMMITTEE	2,598	1,318	2,500	2,500
TOTAL OPERATING	$163,845	$176,071	$175,500	$183,500
TOTAL	$871,896	$993,907	$1,072,575	$1,105,175

FY 2026-2027 BUDGET HIGHLIGHTS

.65 PROFESSIONAL SERVICES Fees for annual audit preparation.

PERSONNEL AUTHORIZATIONS

FINANCE				
POSITION TITLE	ACTUAL 23/24	ACTUAL 24/25	BUDGET 25/26	ADOPTED 26/27
Chief Financial Officer	1	1	1	1
Finance Director	0	0	0.5	0.5
Business License/Risk Management Administrator	1	1	1	1
Inside Collector/Clerk	3	2	2	2
Outside Collector	1	1	1	1
Business License Risk Specialist	0	1	1	1
Finance Accountant Manager	1.5	1.5	1.5	1.5
Staff Accountant	1	1	1	1
Payroll Specialist	1	1	1	1
Accounting Analyst	1	1	1	1
TOTAL	10.5	10.5	11	11

ACCOMPLISHMENTS

- Received the Certificate of Achievement for Excellence in Financial Reporting Award from the Government Finance Officers Association of the United States and Canada for the City's Annual Comprehensive Financial Report for the fiscal year ended June 30, 2025. This was the City's 31st consecutive receipt of this award.
- Received unmodified audit opinion for the Annual Comprehensive Financial Report for the year ending June 30, 2025. This is the best opinion the City could receive.
- Received the Certificate for Excellence in Distinguished Budget Presentation from the Government Finance Officers Association of the United States and Canada for the City's Annual Adopted Budget for the fiscal year ended June 30, 2025. This was the 19th consecutive receipt of this award.
- Collected the following tax revenue during fiscal year 2025-2026:

	Budget	Actual	Favorable (Unfavorable) Variance
Current Property Tax	$14,461,000	$ 15,195,294	$734,294
Auto Taxes	$ 1,170,000	$ 1,368,684	$198,584

- Continued use of the City's five-year capital planning model, which allows the City to plan for major expenditures more efficiently.
- The Capital Improvement Plan helps the City manage both short-term objectives and capital projects while being keenly aware of how the City's plans impact the future.

OBJECTIVES

- Distribute financial statements within 15 days of the closing month each month.
- Submit the Annual Comprehensive Finance Report for year end June 30, 2026, to GFOA by December 31, 2026, for consideration for the Certificate of Achievement for Excellence in Financial Reporting.
- Operate within the 2026-2027 budget adopted by City Council.
- Present the 2027-2028 budget for consideration by City Council. This budget will include the five-year Capital Improvement Plan.
- Submit the 2026-2027 Annual Budget to the GFOA by September 2026 for consideration for the Certificate of Excellence in Budgeting.

NET ASSETS

FY 2016	$78,240,000
FY 2017	$82,433,000
FY 2018	$85,670,000
FY 2019	$87,841,000
FY 2020	$88,732,000
FY 2021	$93,613,000
FY 2022	$99,227,000
FY 2023	$103,794,000
FY 2024	$112,936,458
FY 2025	$120,993,544

Finance - Performance Measures - Calendar Year	2023 Actual	2024 Acutal	2025 Projected	2025 Actual	2026 Projected
Complete Annual Comprehensive Financial Report within six months of the fiscal year close	100%	100%	100%	100%	100%
Receive Achievement for Excellence in Financial Reporting for Annual Report	100%	100%	100%	100%	100%
Complete balanced annual budget for consideration by City Council	100%	100%	100%	100%	100%
Receive Certificate of Achievement for Excellence in Distinguished Budget Presentation	100%	100%	100%	100%	100%
Operate within the budgetary guidelines established by City Council	100%	100%	100%	100%	100%
Distribute financial statements within 15 days of the close of each month	92%	95%	95%	95%	95%

Business Licenses - Performance Measures (Fiscal Year)	2023/2024 Actual	2024/2025 Projected	2024/2025 Actual	2025/2026 Projected
Number of Business Licenses Issued	3,775	3,798	4,130	3,952
Number of Businesses checked by Outside Business License Collector	1,149	1,589	1,193	1,171
Number of violations found by Outside Business License Collector	488	535	512	500
Revenue collected by Outside Business License Collector	$81,768	$100,273	$81,396	$81,582

Risk Management is responsible for coordinating and administering the City of Anderson's safety and property and liability insurance/safety programs. These responsibilities include assisting City departments in coordinating employee safety training, assisting with the development and updating of safety policies and procedures, investigating accidents/injuries/claims, monitoring, and advising loss control and safety matters, filing general liability claims and communicating with all departments on insurance matters to minimize the overall risk of loss to the City. Our goal is to provide a safe employee and public work environment to minimize injury, property loss and related claims cost.

Risk Management - Performance Measures (Calendar Year)	2023 Actual	2024 Actual	2025 Actual	2026 Projected
Number of Auto-Liability claims administrated	34	47	31	37
Auto Liability claims loss incurred (actual & reserves)	$ 106,589	$440,631	$ 186,948	$ 244,722
Number of General Liability Claims	24	13	8	15
General Liability claims loss incurred (actual & reserves)	$ 41,509	$36,860	$ 14,278	$ 30,882
Number of Public Officials Liability Claims	3	1	0	1
Public officials claims loss incurred (actual & reserves)	$ 131,646	$ 26,810	$ -	$ 54,818
Number of Law enforcement Liability Claims	2	1	2	1
Law Enforcement claims loss incurred (actual & reserves)	$ 41,416	$2,787	$ 60,000	$ 34,734
Number of Workers' Comp claims reported	53	52	46	50
Workers' Comp loss incurred (actual & reserve)	$ 500,227	$345,055	$ 796,584	$ 547,288
Number of Workers' Comp claims				
Medical only cases	15	20	13	16
Lost work days	294	63	178	178
SCMIRF Minimum Guideline Assessment	Completed	Compteted	Completed	Completed
SCMIT Minimum Guideline Assessment	Completed	Compteted	Completed	Completed
Law Enforcement Risk Assessment	Completed	Compteted	Completed	Completed

HUMAN RESOURCES

The Human Resource Department's primary mission is the development and administration of the City's support services such as personnel, insurance, and retirement. The Human Resource Department assists and supports the City Manager, Division Heads, and Department Heads in carrying out policies and procedures related to the above services.

41540 HUMAN RESOURCES				
	ACTUAL 23/24	***ACTUAL 24/25***	***BUDGET 25/26***	***ADOPTED 26/27***
PERSONNEL SERVICES				
.01 SALARIES & WAGES	$174,910	$122,794	$210,310	$133,860
.03 PENSIONS	15,327	11,174	19,140	12,180
.04 FICA	12,325	8,251	16,090	10,240
.05 HEALTH INSURANCE	24,593	23,434	35,880	25,865
.06 LIFE INSURANCE	519	535	460	280
.13 LTD INSURANCE	91	77	115	85
.104 WORKERS' COMP	0	1,856	0	0
TOTAL PERSONNEL	$227,765	$168,122	$281,995	$182,510
OPERATING EXPENDITURES				
.10 PRINTING & SUPPLIES	$2,371	$5,647	$3,000	$5,000
.14 MEMBERSHIP & DUES	687	574	1,000	1,000
.15 TRAVEL & CONFERENCE	4,620	3,390	6,500	5,000
.26 MAINTENANCE CONTRACTS	4,059	6,942	5,000	6,500
.64 EMPLOYEE TRAINING	1,890	0	3,500	2,000
.65 PROFESSIONAL SERVICES	37,600	18,908	40,000	35,000
.71 SPECIALIZED SUPPLIES	608	292	1,000	1,000
.111 UNEMPLOYMENT CLAIMS	5,270	0	2,500	2,500
.138 EDUCATION REIMBURSEMENT	4,397	2,350	5,000	5,000
TOTAL OPERATING	$61,502	$38,102	$67,500	$63,000
TOTAL	$289,267	$206,224	$349,495	$245,510

PERSONNEL AUTHORIZATIONS

HUMAN RESOURCES				
POSITION TITLE	ACTUAL 23/24	ACTUAL 24/25	BUDGET 25/26	ADOPTED 26/27
HR Manager	1	1	1	1
Benefits Coordinator	1	1	1	1
Personnel Specialist	1	1	1	0
Intern	0.5	0	0	0
TOTAL	3.5	3	3	2

ACCOMPLISHMENTS

- Completed 10th successful year under PEBA.
- Maintained employee Onsite Health Clinic resulting in cost reductions in both Worker's Compensation and health insurance premiums.
- Experienced another successful year working with the City's Risk Manager to ensure that all employees were trained in the proper use of safe work methods and that all safe work methods were followed. Followed up on all employee injuries resulting in lost time from work to ensure that any such employee was receiving the proper medical attention and that those employees would be able to return to work as soon as medically possible to promote employee health and morale and to reduce worker's compensation premium costs.
- Continued to offer annual safe driver training for all commercial drivers while continuing to provide opportunities for advancement by allowing city employees to receive the training and skills necessary to obtain a commercial driver's license.
- Completed 115 pre-employment drug screens.
- Recruited, screened, and provided orientation to 120 full and part-time employees.

Block Party hosted at Carolina Wren Park

OBJECTIVES

- Continue to monitor and manage administration employee insurance benefits systems and utilize technology to communicate benefits.
- Create a comprehensive management training program to ensure successful administration of polices and laws.
- Continue to organize, monitor, and promote employee hiring, training and other activities whose purpose is to improve and promote employee working relationships, morale and service to our citizens and visitors.
- Work with our legal team to ensure that all employee actions are in strict compliance with all local, state and federal employment laws.
- Continue usage and training regarding E-Verify immigration systems to ensure compliance with federal laws.
- Continue to grow and improve the scope of the Employee Onsite Health Clinic.
- Strengthen and develop Wellness initiatives.

Human Resources - Performance Measures

	2023 Actual	2024 Actual	2025 Projected	2025 Actual	2026 Projected
Service Award employees honored	66	55	60	56	60
Wellness Programs/Lunch and Learn Sessions	3	4	3	2	3
HR Event Emails	25	30	25	30	25
US DOL Monthly Employee Statistics Report	12	12	12	12	12
Cobra Notices to New and Terminated Employees	133	69	60	75	60
FMLA Eligibility and Designation Notices	42	43	45	34	40
Workers Compensation Injuries recorded on 300 OSHA log	53	52	55	44	50
Pre-employment drug screens	131	143	110	116	100
Pre-employment Background Checks	131	143	110	116	100
New Hire Orientation	100	103	100	42	50
City-wide Trainings	4	3	5	1	2
Departmental Training	3	6	5	7	5

Ducks and ducklings at Cater's Lake

EMPLOYEE HEALTH CLINIC

The Employee Health Clinic's primary mission is to serve as a vehicle for the promotion of good health among the employees of the City of Anderson. It facilitates the placement of personnel into suitable positions, improves health standards, reduces lost time from work and provides competent medical assistance, as necessary. The clinic is in the Municipal Business Center.

41550 EMPLOYEE HEALTH CLINIC				
	ACTUAL 23/24	***ACTUAL 24/25***	***BUDGET 25/26***	***ADOPTED 26/27***
OPERATING EXPENDITURES				
.10 PRINTING & SUPPLIES	$2,935	$1,650	$3,000	$3,000
.65 PROFESSIONAL SERVICES	188,266	241,982	214,000	240,000
.71 SPECIALIZED SUPPLIES	9,938	9,683	12,000	10,000
.145 WELLNESS PROGRAM	3,422	4,002	4,500	4,500
TOTAL OPERATING	$204,561	$257,317	$233,500	$257,500
TOTAL	$204,561	$257,317	$233,500	$257,500

Clinic staff include a Nurse Practitioner and one part-time Licensed Practical Nurse who are employed with AnMed Health Center. The staff is available to all City employees and their spouses for treatment of routine medical issues. City management hopes that opening the Employee Health Clinic will defray some of the rising costs of health insurance.

ACCOMPLISHMENTS

- The Employee Health Clinic saw 2,870 patients in calendar year 2025: 236 acute visits, 3,200 visits including 540 lab works, 130 new hires, and 50 workers' comp cases.
- As a result of the Employee Health Clinic's Return to Work program, the City was able to significantly reduce the number of lost time days on the OSHA log.

OBJECTIVES

- Continue to provide the highest level of professional care to employees and dependents.
- Work with supervisors and Risk Manager to develop a light duty bank to further reduce workers' compensation for lost time hours/days.
- Develop a fitness and nutrition coaching program to reduce obesity. Obesity is the largest high health risk category among City employees.

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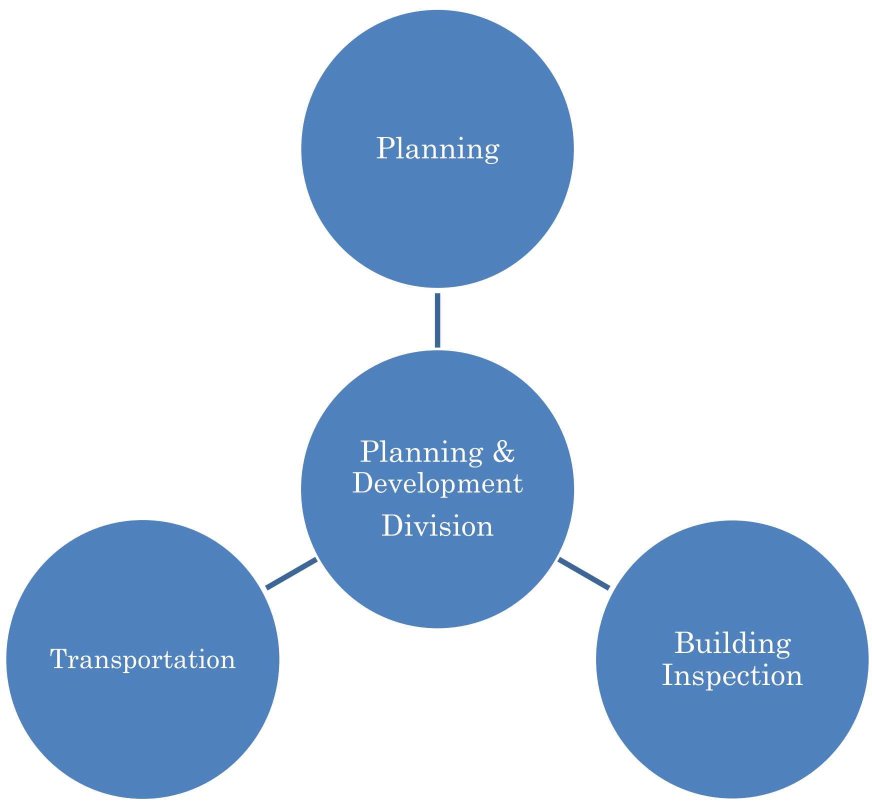
PLANNING & DEVELOPMENT DIVISION



PLANNING & DEVELOPMENT

The primary mission of the Planning Department is to provide professional advice and technical expertise to elected officials, appointed boards and commissions, and citizens so that the City will grow in the most economical and environmentally efficient manner. By planning and projecting future transportation needs for the Anderson urban area, the department encourages a solid long-range approach to managing traffic issues. In addition, the department promotes the safe and efficient use of existing roadways.

41911 PLANNING AND DEVELOPMENT				
	ACTUAL 23/24	***ACTUAL 24/25***	***BUDGET 25/26***	***ADOPTED 26/27***
PERSONNEL SERVICES				
.01 SALARIES & WAGES	$277,627	$268,838	$267,770	$336,695
.03 PENSIONS	25,052	24,464	24,365	30,640
.04 FICA	20,753	19,810	20,485	25,755
.05 HEALTH INSURANCE	42,302	42,174	44,460	53,400
.06 LIFE INSURANCE	891	770	605	745
.13 LTD INSURANCE	166	155	155	215
.21 SICK LEAVE	5,343	0	0	0
TOTAL PERSONNEL	$372,134	$356,210	$357,840	$447,450
OPERATING EXPENDITURES				
.10 PRINTING & SUPPLIES	$4,392	$980	$4,500	$4,500
.14 MEMBERSHIP & DUES	674	799	1,000	1,000
.15 TRAVEL & CONFERENCE	153	91	125	150
.16 GASOLINE	2,440	909	2,500	2,500
.17 AUTO OPERATING EXPENSE	73	1,234	200	200
.26 MAINTENANCE CONTRACTS	1,675	3,757	2,000	2,000
.27 EQUIPMENT REPAIRS	472	0	500	500
.41 UNIFORMS	0	0	500	0
.61 PUBLIC NOTICES	4,704	3,271	3,500	4,000
.64 EMPLOYEE TRAINING	1,750	0	1,500	1,750
.65 PROFESSIONAL SERVICES	64,988	180,623	57,000	50,000
.71 SPECIALIZED SUPPLIES	44,862	11,151	5,000	5,000
TOTAL OPERATING	$126,182	$202,814	$78,325	$71,600
CAPITAL OUTLAY				
.120 BROWNFIELDS GRANT EXP	$43,775	$0	$0	$0
TOTAL CAPITAL OUTLAY	$43,775	$0	$0	$0
TOTAL	$542,092	$559,023	$436,165	$519,050

PERSONNEL AUTHORIZATIONS

PLANNING & DEVELOPMENT				
POSITION TITLE	ACTUAL 23/24	ACTUAL 24/25	BUDGET 25/26	ADOPTED 26/27
Planning & Development Director	1	1	1	1
City Planner - Senior	1	1	1	1
City Planner	1	1	1	1
Administrative Assistant	1	1	1	1
Transportation Planner	1	0	0	0
Zoning Administrator	1	1	1	1
TOTAL	6	5	5	5

ACCOMPLISHMENTS

Adopted the New Comprehensive Plan

The Comprehensive Plan is the document that provides guidance to shape the future of a community, giving the City Council, Planning Commission and staff direction when making growth and development decisions. South Carolina law requires this document to include the following 10 components: Population, Economic Development, Land Use, Housing, Community Facilities, Cultural Resources, Natural Resources, Transportation, Priority Investment and Resiliency.

Through an initiative called “Plan this City”, significant public input was obtained through stakeholder meetings, community forums, online input opportunities, etc. This helped craft a document that has clear goals and action strategies for Anderson’s next 20 years.

Processed and Evaluated Requests for Boards

The Planning Commission, Board of Zoning Appeals, and Board of Architectural Review continued to have an active meeting schedule. Each board continues to experience more demanding and challenging work. Their activity tends to be a good indicator of the City’s progress in terms of development and redevelopment, both residentially and commercially. The actions of each board influence the development patterns and appearance of the community, so their time commitment as private citizens is invaluable to the City. Summaries of each Board are described as follows:

- *Planning Commission*

The Planning Commission heard several requests, which are a continuation of a steady stream of activity by this City Council-appointed board. Typical requests included rezoning of land and annexations.

- *Board of Zoning Appeals*

The Board of Zoning Appeals considered multiple items. These were mainly common variances from setbacks and other land-related requirements. The number of variances may be trending lower, since sign variances are not a part of the City’s new sign code.

- *Board of Architectural Review*

With five historic districts in the City (Downtown Historic District, North Anderson Historic District, Anderson Historic District, Boulevard Historic District, and the Westside Historic District) the Board of Architectural Review is consistently active. 46 requests for basic renovations, changes in paint color, new construction, and demolitions were heard by the Board during the fiscal year. This is a great indicator that the historic districts are continuing to improve, and that there is increasing private investment in these areas, including downtown Anderson.

OBJECTIVES

- To complete the Comprehensive Land Use Plan update and to monitor any state and federal mandates to keep planning documents up to date. Also, to update the Zoning Ordinance based on changing trends.
- To update and maintain the street paving wish-list for future applications to funding agencies.
- To obtain funding to resurface local and state-maintained streets.
- To continue working to expand and connect multi-use paths, sidewalks, and bike lanes to provide an efficient network of bicycle/pedestrian facilities.
- Preparing and presenting updates to the Transportation Improvement Program (TIP), the Unified Planning Work Program (UPWP), and the Title VI Plan to the Anderson Clemson Area Transportation Study (ACATS).

Planning - Performance Measures	2023 Actual	2024 Actual	2025 Projected	2025 Actual	2026 Projected
Board of Architectural Review Requests	51	46	48	50	55
Planning Commission Requests	14	17	14	13	15
Board of Zoning Appeals Requests	18	5	14	12	16
Annexations (Acres)	125	314	50	52	55

Cater's Lake

BUILDING INSPECTION DEPARTMENT

The Building Department's primary mission is to provide a broad range of public services while protecting the health, safety, and general welfare of the citizens of the City of Anderson. These services include reviewing design plans to ensure structural compliance with national codes and adopted ordinances, enforcing nuisance abatement codes to eliminate blighted conditions, regulating development in flood plain areas to prevent possible disasters, and enforcing the technical codes to ensure the safety of the community. The department assists other departments within the City of Anderson's governmental structure as well as certain Anderson County governmental agencies.

42400 BUILDING INSPECTION				
	ACTUAL 23/24	***ACTUAL 24/25***	***BUDGET 25/26***	***ADOPTED 26/27***
PERSONNEL SERVICES				
.01 SALARIES & WAGES	$308,765	$343,796	$369,420	$380,505
.02 OVERTIME	0	0	300	300
.03 PENSIONS	28,098	31,287	33,645	34,655
.04 FICA	21,593	24,206	28,285	29,130
.05 HEALTH INSURANCE	65,046	65,681	88,460	74,290
.06 LIFE INSURANCE	1,042	1,079	1,215	1,095
.13 LTD INSURANCE	211	225	290	325
TOTAL PERSONNEL	$424,754	$466,275	$521,615	$520,300
OPERATING EXPENDITURES				
.10 PRINTING & SUPPLIES	$6,050	$6,365	$5,350	$6,000
.14 MEMBERSHIP & DUES	850	820	2,400	2,400
.15 TRAVEL & CONFERENCE	4,054	5,483	2,000	3,000
.16 GASOLINE	6,711	6,062	5,150	6,500
.17 AUTO OPERATING EXPENSE	6,826	10,101	1,600	2,500
.26 MAINTENANCE CONTRACTS	40,319	42,621	30,015	40,000
.41 UNIFORMS	2,807	1,526	2,350	2,350
.64 EMPLOYEE TRAINING	6,090	4,402	3,000	4,000
.65 PROFESSIONAL SERVICES	3,615	22	1,000	1,000
.71 SPECIALIZED SUPPLIES	4,486	7,140	2,700	10,700
.72 SPECIAL CONTRACTS	1,198	556	4,710	4,710
.86 HOUSING DEMOLITION	191,973	125,924	175,000	175,000
.88 WEED COMPLIANCE	5,890	8,500	12,500	10,000
TOTAL OPERATING	$280,868	$219,522	$247,775	$268,160
CAPITAL OUTLAY				
.84 AUTO EQUIPMENT	$0	$0	$70,000	$0
.88 SPECIAL PROJECTS	0	111,572	0	0
TOTAL CAPITAL OUTLAY	$0	$111,572	$70,000	$0
TOTAL	$705,622	$797,369	$839,390	$788,460

PERSONNEL AUTHORIZATIONS

BUILDING INSPECTION				
POSITION TITLE	ACTUAL 23/24	ACTUAL 24/25	BUDGET 25/26	ADOPTED 26/27
Building Official	1	1	1	1
Building Inspector	2	2	2	3
Code Enforcement	3	3	3	3
Building Permit Specialist	1	1	1	1
TOTAL	7	7	7	8

ACCOMPLISHMENTS

Witnessed Increasing Residential Permitting and Construction

The City is continuing to experience significant residential growth, occurring in recently annexed subdivisions, along with infill development projects. During the fiscal year, over 240 new residential dwellings began construction.

OBJECTIVES

- To upgrade the City's permitting software program to fully integrate our services to correspond with the latest technology and to provide more efficient, accurate and expanded reporting.
- To strengthen the Building Department through continued education and certification of inspectors.
- To continue meeting with all neighborhood community action groups to encourage progressive code enforcement and to enhance community pride.
- To enhance the procedure for the distribution of required drawings and specifications for construction and site development projects to pertinent departments. This will ensure the coordination of timely responses to expedite the permitting process.
- To perform inspections on new construction, alteration & repair projects, and changes of occupancy. Verifying code compliance to assure the protection of the health, safety and welfare of the City of Anderson's citizens and visitors, within the built environment.

Building Inspection - Performance Measures					
	2023 Actual	2024 Actual	2025 Projected	2025 Actual	2026 Projected
Building Permits	500	650	797	800	815
Electrical Permits	374	470	574	580	590
Plumbing Permits	198	256	323	325	330
Mechanical Permits	275	294	309	312	315
Misc Permits	115	71	75	77	80
Plan Review	150	227	312	315	320
Courtesy summons issued in relation to weeds, trash in yards, and structures unfit for occupancy	415	2,122	2,546	2,550	2,575
Abandoned vehicles without valid registration abated	110	112	120	119	123

TRANSPORTATION

The mission of the Transportation Department is to ensure and maintain a safe, modern, and efficient transportation network enhancing opportunity, mobility and quality of life while fostering economic growth. Through long- and short-range transportation planning, the Anderson/Clemson Urban Area and the larger Anderson/Clemson Area Transportation Study (ACATS) Study Area are supported by staff ensuring attentive observation and review of the transportation network.

41914 TRANSPORTATION				
	ACTUAL 23/24	*ACTUAL 24/25*	*BUDGET 25/26*	*ADOPTED 26/27*
PERSONNEL SERVICES				
.01 SALARIES & WAGES	$32,790	$117,793	$157,550	$162,275
.03 PENSIONS	2,984	10,719	14,335	14,765
.04 FICA	2,391	8,644	12,050	12,415
.05 HEALTH INSURANCE	5,179	19,354	24,275	25,390
.06 LIFE INSURANCE	2	458	320	320
.13 LTD INSURANCE	13	55	75	85
TOTAL PERSONNEL	$43,359	$157,022	$208,605	$215,250
OPERATING EXPENDITURES				
.10 PRINTING & SUPPLIES	$0	$652	$2,500	$2,500
.14 MEMBERSHIP & DUES	0	0	500	500
.15 TRAVEL & CONFERENCE	0	163	300	300
.16 GASOLINE	0	0	300	300
.61 PUBLIC NOTICES	0	141	1,500	2,000
.64 EMPLOYEE TRAINING	0	0	1,000	1,000
.65 PROFESSIONAL SERVICES	0	0	6,000	6,000
.71 SPECIALIZED SUPPLIES	0	20,000	11,000	120,000
TOTAL OPERATING	$0	$20,955	$23,100	$132,600
TOTAL	$43,359	$177,977	$231,705	$347,850

FY 2026-2027 BUDGETHIGHLIGHTS

.71 SPECIALIZED SUPPLIES – Paving Match

PERSONNEL AUTHORIZATIONS

TRANSPORTATION				
	ACTUAL	ACTUAL	BUDGET	ADOPTED
POSITION TITLE	23/24	24/25	25/26	26/27
Transportation Manager	0	1	1	1
Transportation Planner	0	1	1	1
Transportation GIS	0	1	1	1
TOTAL	0	3	3	3

OBJECTIVES

- To enhance safety on our transportation network through data analyzes, system adjustments, connectivity additions and transit optimization.
- To update and maintain the transportation network through prioritized paving and sidewalk lists while securing funding from ACTC, SCDOT, FHWA, ACATS, and other identified funding sources.
- To modernize our transportation system using updated congestion management technology and pedestrian movement alternatives.
- To prepare and present updates to the Transportation Improvement Program (TIP), the Unified Planning Work Program (UPWP), Public Participation, Long Range Transportation Plan and the Title VI Plan to the Anderson/Clemson Area Transportation Study (ACATS).

Members of Council and City Admin at the Cater's Lake ribbon cutting

INFORMATION TECHNOLOGY DIVISION

INFORMATION TECHNOLOGY DIVISION

The mission of the Information Technology Division is to provide the City with timely and cost-effective access to Information Technology (data and telecommunications) and to assist and advise in its use. Also, the maintenance of City-related websites and all GIS data is an integral part of the division's mission.

41912 INFORMATION TECHNOLOGY				
	ACTUAL 23/24	***ACTUAL 24/25***	***BUDGET 25/26***	***ADOPTED 26/27***
PERSONNEL SERVICES				
.01 SALARIES & WAGES	$348,796	$394,015	$394,340	$345,560
.03 PENSIONS	30,721	35,829	35,885	31,445
.04 FICA	26,450	30,039	30,170	26,435
.05 HEALTH INSURANCE	36,775	51,562	55,150	50,770
.06 LIFE INSURANCE	743	774	885	745
.13 LTD INSURANCE	138	190	230	215
.21 SICK LEAVE	8,000	12,000	12,000	12,000
TOTAL PERSONNEL	$451,623	$524,410	$528,660	$467,170
OPERATING EXPENDITURES				
.10 PRINTING & SUPPLIES	$2,306	$544	$2,000	$2,000
.14 MEMBERSHIP & DUES	540	710	600	750
.15 TRAVEL & CONFERENCE	3,525	3,829	8,000	5,000
.21 TELEPHONE	464,709	430,985	399,000	425,000
.26 MAINTENANCE CONTRACTS	452,948	639,268	526,750	655,520
.64 EMPLOYEE TRAINING	0	496	4,000	4,000
.69 SECURITY	49,161	20,266	75,000	25,000
.70 I. S. MAINTENANCE	56,186	153,462	40,000	40,000
.71 SPECIALIZED SUPPLIES	92,713	26,566	85,000	45,400
TOTAL OPERATING	$1,122,089	$1,276,127	$1,140,350	$1,202,670
TOTAL	$1,573,711	$1,800,537	$1,669,010	$1,669,840

FY 2026-2027 BUDGET HIGHLIGHTS

Personnel- Moved Media Manager/Webmaster FTE to the Business and Community Engagement Department.

.26 MAINTENCE CONTRACTS Citywide IT related maintenance contracts.

PERSONNEL AUTHORIZATIONS

INFORMATION TECHNOLOGY				
POSITION TITLE	ACTUAL 23/24	ACTUAL 24/25	BUDGET 25/26	ADOPTED 26/27
Chief Information Officer	1	1	1	1
GIS Manager	1	1	1	1
Media Manager	1	1	1	0
Network Administrator	1	1	1	1
Network System Analyst	0	1	1	1
Technician	1	1	1	1
TOTAL	5	6	6	5

ACCOMPLISHMENTS

GIS

- Continue to assist and facilitate online and mapping efforts for Electric City Transit.
  - Maintain route schedules and route mapping for ECT print materials and website.
  - Facilitate and assist with geospatial and technical aspects of operations and data requirements.
  - Partner with Electric City Transit and third-party supplier for interactive transit mapping (i.e. “Where’s My Bus?”).
- Assist and facilitate Electric City Utilities with three-year Water Hydrant and Water Valve inspections.
  - Develop web applications and workflow for third-party contractors to locate and inspect water hydrants and water valves according to the three-year phasing plan.
  - Ensure efficient and secure data editing between involved parties.
- Continue assisting other City departments in the creation and improvement of asset data and asset mapping in OpenGov: Cartegraph Asset Management software.
- Continue updating, creating, and publishing new and more effective maps and GIS web mapping applications, including:
  - Electric City Transit
  - Planning & Development
  - Public Works (e.g. Cemetery, Sanitation)
  - Parks and Recreation
  - Electric City Utilities
- Develop new and improved City GIS website in coordination with new web/media environment and employee(s).
  - Ensure all current and previously published map PDFs meet ADA standards and forthcoming deadlines.
  - Ensure all current and future web applications meet ADA standards and forthcoming deadlines.
- Upgrade ArcGIS Enterprise environment to include Portal for ArcGIS.

    - Solicit and secure professional services to upgrade the environment for maximum efficiency and security.
    - Create Pages for City departments to broaden access to geospatial data.
    - Maintain updated Reference Data within ArcGIS Portal for use by City employees.

Media Manager, Website, and Social Media

- Maintained and optimized www.CityofAndersonSC.com and affiliated city websites, supporting over 800,000 annual visits while improving ADA compliance and accessibility standards.
- Upgraded the video monitor in council chambers; replaced aging and failed A/V equipment to streamline council presentations.
- Assisted and trained the new Media Manager hire to take over website control, working towards a complete redesign of city websites and rebranding of social media outlets.
- Strengthened security for all websites and social outlets.
- Simplified YouTube live streaming and corrected various issues with sound, along with multiple hardware upgrades and replacements.
- Created new designs for several event-focused websites and social media pages.

6 Websites

- CityofAndersonsc.com
- AndersonCityEconomicDevelopment.com
- AndersonPD.com
- DowntownAnderson.com
- InsideAnderson.info
- Churchstreetheritageplaza.com

6 Facebook Accounts

- CityofAndersonSC
- DowntownAnderson
- AndersonRecreation
- AndersonEconomicDevelopment
- CityofAndersonPoliceDepartment
- AndersonFireDepartment

1 Twitter Accounts

- AndersonCitySC

1 YouTube Account

- CityofAndersonSC
    - All Council Meetings are now broadcast live on our YouTube channel.

1 Instagram Account

- CityofAnderson

Other Accounts

- GovDeals
- SurveyMonkey
- Google Analytics
- Adsense accounts

ECTV

- Runs 24/7 and broadcasting 5 live, monthly meetings
- Approximately 50 meetings were recorded

IT

Over the past year, the Information Technology Department has made significant progress in strengthening the City's infrastructure, enhancing security, modernizing end-user systems, and delivering reliable support services across all departments.

Infrastructure & Network Improvements

The department completed multiple initiatives to improve the performance, reliability, and resiliency of the City's network. This includes upgrading network speeds across multiple facilities, initiating the Main Street Fiber Project, and completing the Cater's Lake Fiber Project. These efforts have increased bandwidth availability, reduced latency, and positioned the City for future expansion.

Cater's Lake Technology Deployment

Cater's Lake has been a major multi-phase project and a key departmental achievement. The IT team successfully:

- Completed fiber infrastructure deployment to support long-term connectivity.
- Installed and configured a comprehensive video surveillance system.
- Completed camera programming and system integration.

This project significantly enhances security, monitoring capabilities, and operational visibility at one of the City's premier recreational assets.

Security & Access Control Enhancements

The department expanded and modernized physical security systems across multiple locations:

- New security cameras are installed at key sites including Linley Park and Cater's Lake.
- Upgraded the Network Video Recorder (NVR) at City Hall.
- Implemented hardwired access control at the Recreation Pavilion.
- Deployed access control systems at Rocky River and Generostee wastewater treatment plants.
- Implemented a new collaborative and highly secure password solution using end-to-end encryption.

These improvements strengthen facility security, provide better auditability, and reduce risk across critical infrastructure.

Public Safety & Field Technology

- Successfully configured the new Getac dash camera system in APD patrol cars.

Endpoint Modernization

A department-wide effort was completed to modernize end-user computing:

- Upgraded eligible systems from Windows 10 to Windows 11.
- Replaced outdated or unsupported hardware.
- Deployed new devices to support operational needs across departments.

This initiative improves system security, user performance, and long-term supportability.

Documentation & Cloud Strategy

- Expanded internal IT documentation and standardized procedures to improve onboarding, knowledge transfer, and operational continuity.
- Continued strategic migration of services to cloud-based and SaaS platforms to improve scalability, resilience, and cost efficiency.

Operational Support & Service Delivery

The IT Department continues to provide consistent, high-quality support to all City departments. Key efforts include:

- Onboarding new employees with system access and device setup.
- Resolving account access, MFA, and security-related issues.
- Troubleshooting network, printer, and connectivity issues.
- Computers, laptops, and servers supported Citywide: 357
- Average support tickets processed annually: approximately 2,175

OBJECTIVES

IT

- Completion of the downtown fiber project on South Main St.
- Deployment of additional security cameras
- Finalize the camera and door access installation project at Linley Park
- Implement additional security services to enhance email cybersecurity
- Continued migration of software services to the cloud and adoption of Software as a Service (SaaS) solution.
- Ongoing promotion of training opportunities for staff
- Optimized security camera performance by reducing LTE usage
- Successfully completed the Windows 11 Pro upgrade for all remaining city desktops.
- Expanded, revised, and refined in-house IT documentation.
- Continued onboarding and training for new IT staff
- Streamlined internet process to improve efficiency and reduce resolution time for support request

Media Manager, Website, and Social Media

- Migration to a new content management system (CMS) for all city websites.
- Research and possible implementation of social media as a service to offer more unified social media presence
- Increasing the amount of new content to all city media outlets.

GIS

- Continue to assist and facilitate online and mapping efforts for Electric City Transit
  - Maintain route scheduled and route mapping for ECT print materials and website
  - Facilitate and assist with geospatial and technical aspects of operations and data requirements
  - Research and develop potential use of APIs from existing transit mapping (i.e. “Where’s My Bus”)
- Continue assisting other City Departments in the creation and improvement of asset data and asset mapping in OpenGov: Catergraph Asset Management software
- Continue updating, creating, and publishing new and more effective maps and GIS web mapping applications.
- Develop a new ad improved City GIS website on WordPress or another platform
- Update ArcGIS Enterprise environment to include Portal for ArcGIS

Information Technology - Performance Measures					
	2023 Actual	2024 Actual	2025 Projected	2025 Actual	2026 Projected
Percent of repair tickets resolved within 24 hours	93%	99%	99%	95%	97%
Average number of network outages	3	2	2	2	2
Average duration of network outages	5 hours	5 hours	4 hours	5 hours	4
Percent of telephone issues resolved within 24 hours	98%	98%	98%	99%	99%
Percent of help desk tickets resolved at time of call	95%	95%	95%	93%	95%
Percent of help desk tickets resolved within 8 hours of submission	95%	95%	95%	95%	97%

Aerial View of Downtown Anderson

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POLICE DIVISION

City of Anderson Police Department
401 South Main Street

POLICE DEPARTMENT

The mission of the Anderson City Police Department is to serve the public, protect the innocent, and enforce city, state, and federal statutes within the city limits of Anderson, South Carolina. This is accomplished through a comprehensive Total Quality Management process which emphasizes a team approach geared toward the protection of life, liberty, and property, the preservation of peace, and the prevention of crime. Each operational area - Uniformed Patrol, Traffic, Detectives, and Special Operations - will work together in a responsible and professional manner to promote an environment in which all citizens will be able to live peacefully, work diligently, enjoy recreational activities, and be safe from threat of harm.

42120 POLICE ADMINISTRATIVE SERVICES				
	ACTUAL 23/24	***ACTUAL 24/25***	***BUDGET 25/26***	***ADOPTED 26/27***
PERSONNEL SERVICES				
.01 SALARIES & WAGES	$334,049	$408,144	$375,010	$254,535
.02 OVERTIME	9,058	13,142	2,500	2,500
.03 PENSIONS	59,140	75,332	65,470	39,450
.04 FICA	26,231	31,251	28,690	19,475
.05 HEALTH INSURANCE	44,850	57,037	55,315	43,970
.06 LIFE INSURANCE	897	973	1,025	705
.13 LTD INSURANCE	218	280	270	215
.18 COURT OVERTIME	1,075	1,259	0	0
.21 SICK LEAVE	9,844	0	0	12,000
TOTAL PERSONNEL	$485,363	$587,417	$528,280	$372,850
OPERATING EXPENDITURES				
.10 PRINTING & SUPPLIES	$2,719	$2,457	$1,500	$1,500
.14 MEMBERSHIP & DUES	640	597	100	500
.15 TRAVEL & CONFERENCE	6,000	0	4,500	4,500
.16 GASOLINE	2,633	6,846	5,100	5,100
.17 AUTO OPERATING EXPENSE	4,500	3,807	4,500	4,500
.26 MAINTENANCE CONTRACTS	5,794	19,941	14,000	33,380
.27 EQUIPMENT REPAIRS	531	0	500	500
.41 UNIFORMS	675	1,659	2,500	2,000
.64 EMPLOYEE TRAINING	1,541	2,272	2,500	2,000
.65 PROFESSIONAL SERVICES	634	130	1,000	500
.66 AWARDS	0	0	2,000	0
.71 SPECIALIZED SUPPLIES	6,872	3,748	4,000	13,500
TOTAL OPERATING	$32,539	$41,456	$42,200	$67,980
TOTAL	$517,903	$628,873	$570,480	$440,830

FY 2026-2027 BUDGET HIGHLIGHTS

Personnel – Moved two FTEs to Security Services
.26 MAINTENANCE CONTRACTS – Contracts for Flock Early Warning System.
.71 SPECIALIZED SUPPLIES – Drone replacement

PERSONNEL AUTHORIZATIONS

ADMINISTRATIVE SERVICES				
POSITION TITLE	ACTUAL 23/24	ACTUAL 24/25	BUDGET 25/26	ADOPTED 26/27
Captain	1	1	1	0
Lieutenant	1	1	1	1
Sergeant	1	1	1	1
Officer	0	0	1	0
Administrative Assistant	1	1	1	1
Records Specialists	1	1	1	1
Technical Services Specialist	1	1	1	1
TOTAL	6	6	7	5

42121 POLICE INVESTIGATIONS				
	ACTUAL 23/24	***ACTUAL 24/25***	***BUDGET 25/26***	***ADOPTED 26/27***
PERSONNEL SERVICES				
.01 SALARIES & WAGES	$534,707	$604,444	$594,320	$637,170
.02 OVERTIME	28,399	35,545	21,750	21,750
.03 PENSIONS	120,135	136,060	130,855	139,955
.04 FICA	42,304	48,227	47,130	50,410
.05 HEALTH INSURANCE	100,582	108,817	110,765	129,530
.06 LIFE INSURANCE	1,786	1,968	1,450	1,450
.13 LTD INSURANCE	362	370	390	430
.18 COURT OVERTIME	150	594	0	0
.21 SICK LEAVE	11,146	12,000	5,980	0
.104 WORKERS' COMP	397	0	0	0
TOTAL PERSONNEL	$839,967	$948,024	$912,640	$980,694
OPERATING EXPENDITURES				
.10 PRINTING & SUPPLIES	$8,306	$2,181	$2,500	$2,500
.14 MEMBERSHIP & DUES	150	0	500	500
.15 TRAVEL & CONFERENCE	6,021	6,621	3,500	3,500
.16 GASOLINE	23,521	20,911	25,000	25,000
.17 AUTO OPERATING EXPENSE	29,607	20,871	15,000	15,000
.26 MAINTENANCE CONTRACTS	23,493	20,276	25,000	87,811
.27 EQUIPMENT REPAIRS	289	9	7,000	1,000
.41 UNIFORMS	11,591	11,174	15,000	15,000
.64 EMPLOYEE TRAINING	3,930	4,173	5,000	5,000
.65 PROFESSIONAL SERVICES	32	932	5,000	2,000
.71 SPECIALIZED SUPPLIES	11,444	11,602	10,300	37,000
TOTAL OPERATING	$118,382	$98,750	$113,800	$194,311
TOTAL	$958,349	$1,046,774	$1,026,440	$1,175,005

FY 2026-2027 BUDGET HIGHLIGHTS

.71 SPECIALIZED SUPPLIES – Evidence Storage Unit

PERSONNEL AUTHORIZATIONS

INVESTIGATIONS				
POSITION TITLE	ACTUAL 23/24	ACTUAL 24/25	BUDGET 25/26	ADOPTED 26/27
Captain	1	1	1	1
Lieutenant	1	1	2	1
Sergeant	5	5	4	4
Corporal	5	4	4	3
Officer	0	1	0	1
TOTAL	12	12	11	10

42122 VICTIM'S ADVOCATE				
	ACTUAL 23/24	***ACTUAL 24/25***	***BUDGET 25/26***	***ADOPTED 26/27***
PERSONNEL SERVICES				
.01 SALARIES & WAGES	$39,322	$40,137	$39,980	$41,185
.02 OVERTIME	392	0	3,500	3,500
.03 PENSIONS	3,841	3,763	3,955	4,065
.04 FICA	3,031	3,026	3,325	3,420
.05 HEALTH INSURANCE	5,919	6,303	6,605	6,895
.06 LIFE INSURANCE	149	155	140	140
.13 LTD INSURANCE	35	39	40	40
.18 COURT OVERTIME	2,155	1,214	0	0
TOTAL PERSONNEL	$54,843	$54,636	$57,545	$59,245
OPERATING EXPENDITURES				
.10 PRINTING & SUPPLIES	$975	$636	$1,000	$1,000
.15 TRAVEL & CONFERENCE	0	0	400	400
.16 GASOLINE	1,018	1,047	1,500	1,500
.17 AUTO OPERATING EXPENSE	513	1,242	500	500
.26 MAINTENANCE CONTRACTS	2,634	2,916	3,300	3,300
.64 EMPLOYEE TRAINING	0	182	500	500
.71 SPECIALIZED SUPPLIES	0	500	1,500	1,500
TOTAL OPERATING	$5,140	$6,524	$8,700	$8,700
TOTAL	$59,983	$61,161	$66,245	$67,945

FY 2026-2027 BUDGET HIGHLIGHTS

Funded by the State Victim's Advocate Assessment Fund.

PERSONNEL AUTHORIZATIONS

VICTIM'S ADVOCATE				
	ACTUAL	ACTUAL	BUDGET	ADOPTED
POSITION TITLE	23/24	24/25	25/26	26/27
Victim's Advocate	1	1	1	1
TOTAL	1	1	1	1

42123 POLICE PATROL				
	ACTUAL 23/24	***ACTUAL 24/25***	***BUDGET 25/26***	***ADOPTED 26/27***
PERSONNEL SERVICES				
.01 SALARIES & WAGES	$3,147,125	$3,476,564	$3,510,755	$3,661,655
.02 OVERTIME	245,664	238,280	162,000	162,000
.03 PENSIONS	735,144	787,527	776,590	803,140
.04 FICA	265,304	284,604	287,210	300,005
.05 HEALTH INSURANCE	423,649	495,285	503,975	523,075
.06 LIFE INSURANCE	12,348	11,956	8,720	9,950
.07 GRANT - OVERTIME	22,422	4,036	5,000	5,000
.09 EXTRA DUTY - OVERTIME	44,743	7,995	56,000	56,000
.10 CLEMSON OVERTIME	18,644	10,994	27,000	27,000
.11 EXTRA DUTY - CITY EVENTS	97,838	93,049	75,000	95,000
.13 LTD INSURANCE	2,039	1,938	2,365	3,010
.18 COURT OVERTIME	8,644	7,055	3,000	3,000
.21 SICK LEAVE	0	11,632	3,600	0
.104 WORKERS COMP	17,253	33,984	0	0
TOTAL PERSONNEL	$5,040,817	$5,464,898	$5,421,215	$5,648,835
OPERATING EXPENDITURES				
.10 PRINTING & SUPPLIES	$5,840	$6,102	$7,000	$7,000
.14 MEMBERSHIP & DUES	0	2,870	4,000	4,000
.15 TRAVEL & CONFERENCE	8,465	16,815	10,000	10,000
.16 GASOLINE	180,807	164,712	220,000	200,000
.17 AUTO OPERATING EXPENSE	187,616	280,242	140,000	160,000
.26 MAINTENANCE CONTRACTS	47,469	100,407	276,900	270,000
.27 EQUIPMENT REPAIRS	234	1,579	3,000	7,000
.41 UNIFORMS	94,747	102,739	75,000	115,000
.64 EMPLOYEE TRAINING	8,857	10,767	5,000	9,000
.65 PROFESSIONAL SERVICES	17,903	91,997	60,500	60,500
.71 SPECIALIZED SUPPLIES	163,316	347,067	56,300	85,000
.72 SPECIAL CONTRACTS	1,678	11,514	3,000	5,000
.73 SPECIALIZED EQUIPMENT	143,334	61,725	25,000	54,735
.111 UNEMPLOYMENT CLAIMS	5,786	4,019	0	0
TOTAL OPERATING	$866,052	$1,202,555	$885,700	$987,235
CAPITAL OUTLAY				
.84 AUTO EQUIPMENT	$115,040	$0	$303,875	$0
.86 OTHER EQUIPMENT	0	227,618	0	0
TOTAL CAPITAL OUTLAY	$115,040	$227,618	$303,875	$0
TOTAL	$6,021,909	$6,895,071	$6,610,790	$6,636,070

FY 2026-2027 BUDGET HIGHLIGHTS

.65 PROFESSIONAL SERVICES – Forensic Lab partnership with Anderson County
.71 SPECIALIZED EQUIPMENT – Radars, Chromebooks, and printers for Patrol vehicles
.84 AUTO EQUIPMENT – Budgeted in Capital Replacement Fund

PERSONNEL AUTHORIZATIONS

PATROL				
POSITION TITLE	ACTUAL 23/24	ACTUAL 24/25	BUDGET 25/26	ADOPTED 26/27
Chief	1	1	1	1
Assistant Chief	1	1	1	1
Captain	1	1	1	1
Lieutenant	6	6	5	7
Sergeants	6	7	7	6
Corporal	21	13	12	12
Crime Analyst	0.5	0	0	0
Patrol Officers	37.5	44	46	45
Crossing Guard (PT - 10)	5	5	5	5
TOTAL	79	78	78	78

Outside of the Police Department on a snowy day

42124 POLICE SUPPORT SERVICES				
	ACTUAL	***ACTUAL***	***BUDGET***	***ADOPTED***
	23/24	***24/25***	***25/26***	***26/27***
PERSONNEL SERVICES				
.01 SALARIES & WAGES	$246,937	$248,197	$280,520	$257,225
.02 OVERTIME	4,470	2,979	400	400
.03 PENSIONS	56,670	53,396	55,340	54,635
.04 FICA	33,731	43,385	21,460	19,675
.05 HEALTH INSURANCE	37,339	35,878	44,385	32,760
.06 LIFE INSURANCE	781	770	705	565
.09 EXTRA DUTY - OVERTIME	185,188	324,801	195,000	195,000
.11 CITY EVENTS	260	200	0	0
.13 LTD INSURANCE	151	155	195	170
.21 SICK LEAVE	0	0	0	12,000
.17 DISTRICT 5 OVERTIME	14,883	572	15,000	15,000
.104 WORKERS COMP	2,889	0	0	0
TOTAL PERSONNEL	$583,299	$710,333	$613,005	$587,430
OPERATING EXPENDITURES				
.10 PRINTING & SUPPLIES	$927	$513	$2,500	$1,500
.14 MEMBERSHIP & DUES	0	0	100	100
.15 TRAVEL & CONFERENCE	1,396	899	1,500	1,500
.16 GASOLINE	12,223	8,554	19,000	15,000
.17 AUTO OPERATING EXPENSE	12,180	6,553	5,000	5,000
.26 MAINTENANCE CONTRACTS	1,712	2,740	5,000	3,000
.41 UNIFORMS	2,528	1,934	4,000	4,000
.63 RENT	0	0	6,000	6,000
.64 EMPLOYEE TRAINING	1,886	0	1,500	1,500
.65 PROFESSIONAL SERVICES	12,488	6,132	1,100	5,000
.71 SPECIALIZED SUPPLIES	3,195	14,191	10,000	15,000
.72 SPECIAL CONTRACTS	4,073	0	1,400	0
TOTAL OPERATING	$52,607	$41,517	$57,100	$57,600
TOTAL	$635,905	$751,850	$670,105	$645,030

FY 2026-2027 BUDGET HIGLIGHTS

The Support Services Department’s budget is for police training.

PERSONNEL AUTHORIZATIONS

SUPPORT SERVICES				
	ACTUAL	ACTUAL	BUDGET	ADOPTED
POSITION TITLE	23/24	24/25	25/26	26/27
Lieutenant	1	1	1	1
Sergeant	3	2	2	2
Officer	0	1	1	1
Records Specialist	1	1	1	1
TOTAL	5	5	5	5

42125 POLICE SPECIAL OPERATIONS & 42127 CONFISCATED FUNDS				
	ACTUAL 23/24	ACTUAL 24/25	BUDGET 25/26	ADOPTED 26/27
PERSONNEL SERVICES				
.01 SALARIES & WAGES	$481,558	$423,621	$499,100	$564,480
.02 OVERTIME	29,229	17,465	15,550	15,550
.03 PENSIONS	114,256	98,493	109,405	127,540
.04 FICA	41,537	35,539	43,970	45,935
.05 HEALTH INSURANCE	73,223	68,794	90,960	101,435
.06 LIFE INSURANCE	1,486	1,535	1,270	1,270
.13 LTD INSURANCE	279	267	350	385
.18 COURT OVERTIME	913	1,100	450	450
.20 OTHER DEA OVERTIME	21,916	21,689	20,000	20,000
.21 SICK LEAVE	26,058	17,261	9,615	0
.23 ATF OVERTIME	2,051	0	0	0
.104 WORKERS COMP	7,907	17	0	0
TOTAL PERSONNEL	$800,412	$685,782	$790,670	$877,045
OPERATING EXPENDITURES				
.10 PRINTING & SUPPLIES	$599	$1,074	$1,000	$1,000
.14 MEMBERSHIP & DUES	35	35	250	250
.15 TRAVEL & CONFERENCE	5,521	6,691	8,000	8,000
.16 GASOLINE	38,818	28,487	40,000	30,000
.17 AUTO OPERATING EXPENSE	20,447	34,693	15,000	25,000
.26 MAINTENANCE CONTRACTS	4,217	4,013	3,500	7,000
.27 EQUIPMENT REPAIRS	1,070	230	750	750
.41 UNIFORMS	7,164	5,222	5,000	5,000
.64 EMPLOYEE TRAINING	929	19,558	2,900	2,900
.65 PROFESSIONAL SERVICES	207	10,175	900	900
.71 SPECIALIZED SUPPLIES	19,065	48,531	16,500	16,500
.72 SPECIAL CONTRACTS	13,586	15,112	14,200	14,200
TOTAL OPERATING	$111,658	$173,822	$108,000	$111,500
TOTAL	$912,070	$859,603	$898,670	$988,545
42127 CONFISCATED FUNDS				
.71 SPECIALIZED SUPPLIES	$106,708	$18,563	$0	$25,000
TOTAL OPERATING	$106,708	$18,563	$0	$25,000
TOTAL 42125 & 42127	$1,018,777	$878,166	$898,670	$1,013,545

FY 2026-2027 BUDGET HIGHLIGHTS

The Special Operation Department consists of three specialized units: gang enforcement, narcotics, and warrants.

Confiscated Funds – Specialized Supplies budgeted for new SWAT gear and equipment – to be funded with E-Share Funds

PERSONNEL AUTHORIZATIONS

SPECIAL OPERATIONS				
POSITION TITLE	ACTUAL 23/24	ACTUAL 24/25	BUDGET 25/26	ADOPTED 26/27
Captain	1	1	1	1
Lieutenant	2	1	2	2
Sergeants	2	1	0	1
Corporal	5	7	4	3
Officers	0	0	3	2
TOTAL	10	10	10	9

Chief Stewart and Councilwoman Beatrice Thompson

42126 DETENTION				
	ACTUAL 23/24	***ACTUAL 24/25***	***BUDGET 25/26***	***ADOPTED 26/27***
PERSONNEL SERVICES				
.01 SALARIES & WAGES	$1,070,305	$1,490,299	$1,402,765	$1,662,930
.02 OVERTIME	213,240	112,672	100,000	100,000
.03 PENSIONS	265,771	332,719	319,188	374,445
.04 FICA	95,893	119,943	114,962	134,865
.05 HEALTH INSURANCE	149,211	210,174	217,665	291,985
.06 LIFE INSURANCE	5,335	5,536	4,270	4,550
.13 LTD INSURANCE	898	1,063	1,170	1,420
.18 COURT OVERTIME	126	0	0	0
.21 SICK LEAVE	11,504	10,000	12,000	17,855
.104 WORKERS' COMP	13,082	4,030	0	0
TOTAL PERSONNEL	$1,825,366	$2,286,436	$2,172,020	$2,588,050
OPERATING EXPENDITURES				
.10 PRINTING & SUPPLIES	$5,331	$5,675	$5,000	$5,000
.14 MEMBERSHIP & DUES	450	150	750	750
.15 TRAVEL & CONFERENCE	3,432	3,203	3,000	3,000
.16 GASOLINE	7,755	7,312	11,000	8,000
.17 AUTO OPERATING EXPENSE	2,741	5,892	4,700	4,700
.20 ELECTRICITY	95,639	87,984	103,000	103,000
.26 MAINTENANCE CONTRACTS	9,606	63,022	25,000	55,000
.27 EQUIPMENT REPAIRS	288	864	10,000	10,000
.28 BUILDING MAINTENANCE	32,412	28,986	25,000	25,000
.41 UNIFORMS	22,855	17,399	15,000	15,000
.43 LAUNDRY & LINEN	35,406	25,558	23,000	23,000
.64 EMPLOYEE TRAINING	2,724	500	2,500	2,500
.65 PROFESSIONAL SERVICES	2,260	7,265	5,000	5,000
.71 SPECIALIZED SUPPLIES	360,826	342,155	20,000	50,000
.72 SPECIAL CONTRACTS	193,896	200,296	450,000	528,430
.193 JUVENILE DETENTION	11,200	9,582	12,000	20,000
.205 COMMISSARY - SPEC. SUP.	20,517	51,979	20,000	20,000
.210. PAYTEL - SPEC. SUPPLIES	145,903	128,775	0	0
TOTAL OPERATING	$953,239	$986,596	$734,950	$878,380
TOTAL	$2,778,605	$3,273,032	$2,906,970	$3,466,430

FY 2026-2027 BUDGET HIGHLIGHTS

.72 SPECIAL CONTRACTS - Medical and Health Contracts for Inmates

PERSONNEL AUTHORIZATIONS

DETENTION				
POSITION TITLE	ACTUAL 23/24	ACTUAL 24/25	BUDGET 25/26	ADOPTED 26/27
Captain	1	1	1	1
Lieutenant	2	2	2	2
Sergeant	4	4	4	5
Corporal	14	14	9	8
Detention Officer II	7	7	15	15
Detention Officer I	7	7	4	4
PREA Coordinator	1	1	1	1
TOTAL	36	36	36	36

Officer's Detention Center patch

42129 POLICE K-9				
	ACTUAL 23/24	***ACTUAL 24/25***	***BUDGET 25/26***	***ADOPTED 26/27***
PERSONNEL SERVICES				
.02 OVERTIME	$5,093	$4,270	$4,500	$4,500
.03 PENSIONS	1,082	907	1,000	1,000
.04 FICA	375	309	75	75
TOTAL PERSONNEL	$6,549	$5,487	$5,575	$5,575
OPERATING EXPENDITURES				
.14 MEMBERSHIP & DUES	$50	$140	$125	$125
.15 TRAVEL & CONFERENCE	0	433	1,200	1,000
.16 GASOLINE	0	475	500	500
.17 AUTO OPERATING	0	0	500	500
.64 EMPLOYEE TRAINING	3,190	0	1,000	1,000
.65 PROFESSIONAL SERVICES	799	1,491	1,000	1,000
.71 SPECIALIZED SUPPLIES	19,136	2,550	6,800	12,000
TOTAL OPERATING	$23,175	$5,089	$11,125	$16,125
TOTAL	$29,724	$10,576	$16,700	$21,700

FY 2026-2027 BUDGET HIGHLIGHTS

.71 SPECIALIZED SUPPLIES – K-9 replacement

Joe Nichols concert at the 2026 Soiree

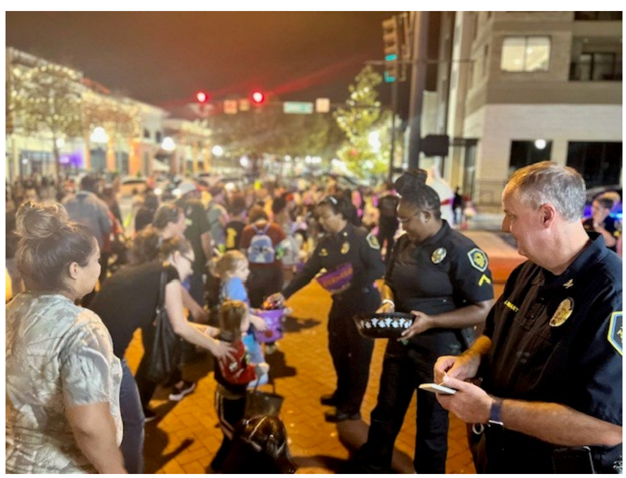
42131 SECURITY SERVICES				
	ACTUAL	***ACTUAL***	***BUDGET***	***ADOPTED***
	23/24	***24/25***	***25/26***	***26/27***
PERSONNEL SERVICES				
.01 SALARIES & WAGES	$219,704	$310,200	$280,155	$463,615
.02 OVERTIME	7,422	4,260	0	5,500
.03 PENSIONS	48,230	66,692	59,505	98,470
.04 FICA	16,522	22,938	21,430	35,465
.05 HEALTH INSURANCE	39,035	52,058	51,525	100,340
.06 LIFE INSURANCE	745	777	705	1,125
.13 LTD INSURANCE	157	216	195	345
TOTAL PERSONNEL	$331,816	$457,141	$413,515	$704,860
TOTAL	$331,816	$457,141	$413,515	$704,860

FY 2026-2027 BUDGET HIGHLIGHTS

In FY 2027 there will be 9 FTEs due to increase in Downtown Patrol Officers.

PERSONNEL AUTHORIZATIONS

SECURITY SERVICES				
	ACTUAL	ACTUAL	BUDGET	ADOPTED
POSITION TITLE	23/24	24/25	25/26	26/27
Captain	0	0	0	1
Sergeant	0	0	0	1
Corporal	0	0	0	5
Security Officer	5	5	5	2
TOTAL	5	5	5	9



Officers passing out candy during the downtown Halloween event

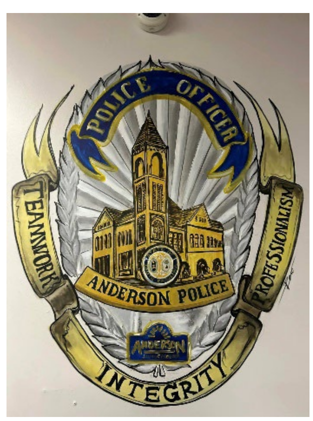
42143 VIOLENCE AGAINST WOMEN ACT (VAWA) GRANT				
	ACTUAL 23/24	***ACTUAL 24/25***	***BUDGET 25/26***	***ADOPTED 26/27***
PERSONNEL SERVICES				
.01 SALARIES & WAGES	$52,547	$58,047	$57,690	$63,655
.02 OVERTIME	21	155	0	0
.03 PENSIONS	11,163	12,362	12,255	13,520
.04 FICA	3,796	4,087	4,410	4,870
.05 HEALTH INSURANCE	9,890	16,602	17,670	18,490
.06 LIFE INSURANCE	100	155	140	140
.13 LTD INSURANCE	35	39	40	40
.104 WORKERS COMP	0	0	0	0
TOTAL PERSONNEL	$77,552	$91,447	$92,205	$100,715
OPERATING EXPENDITURES				
.10 PRINTING & SUPPLIES	$0	$0	$500	$0
.15 TRAVEL & CONFERENCE	0	311	500	500
.16 GASOLINE	0	0	500	0
.64 EMPLOYEE TRAINING	0	630	500	500
TOTAL OPERATING	$0	$941	$2,000	$1,000
TOTAL	$77,552	$92,388	$94,205	$101,715

FY 2026-2027 BUDGET HIGHLIGHTS

The Violent Crimes Against Women Investigator investigates, apprehends, and prosecutes offenders of violent crimes against women, focusing on domestic violence, sexual assault, and stalking.

PERSONNEL AUTHORIZATIONS

VAWA GRANT				
	ACTUAL	ACTUAL	BUDGET	ADOPTED
POSITION TITLE	23/24	24/25	25/26	26/27
Sergeant	1	1	1	1
TOTAL	1	1	1	1



Mural painted in the Police Department breakroom

42128 PROJECT SAFE NEIGHBORHOOD				
	ACTUAL 23/24	***ACTUAL 24/25***	***BUDGET 25/26***	***ADOPTED 26/27***
PERSONNEL SERVICES				
.01 SALARIES & WAGES	$35,953	$57,990	$57,690	$14,850
.03 PENSIONS	7,591	12,317	12,255	3,155
.04 FICA	2,741	4,341	4,410	1,135
.05 HEALTH INSURANCE	3,974	6,303	6,605	0
.06 LIFE INSURANCE	3	155	140	0
.13 LTD INSURANCE	23	39	40	0
TOTAL PERSONNEL	$50,284	$81,144	$81,140	$19,140
OPERATING EXPENDITURES				
.10 PRINTING & SUPPLIES	$0	$0	$500	$0
.15 TRAVEL & CONFERENCE	1,092	0	0	0
.41 UNIFORMS	500	0	0	0
.71 SPECIALIZED SUPPLIES	7,100	0	500	0
TOTAL OPERATING	$8,692	$0	$1,000	$0
CAPITAL OUTLAY				
.86 OTHER EQUIPMENT	$41,786	$0	$0	$0
TOTAL CAPITAL OUTLAY	$41,786	$0	$0	$0
TOTAL	$100,761	$81,144	$82,140	$19,140

FY 2026-2027 BUDGET HIGHLIGHTS

Grant ends on September 30, 2026.

PERSONNEL AUTHORIZATIONS

PROJECT SAFE NEIGHBORHOOD				
POSITION TITLE	ACTUAL 23/24	ACTUAL 24/25	BUDGET 25/26	ADOPTED 26/27
Corporal	0	0	1	1
TOTAL	0	0	1	1

42150 LAW ENFORCEMENT VICTIMS' ADVOCATE GRANT				
	ACTUAL 23/24	***ACTUAL 24/25***	***BUDGET 25/26***	***ADOPTED 26/27***
PERSONNEL SERVICES				
.01 SALARIES & WAGES	$51,928	$45,222	$61,800	$55,160
.02 OVERTIME	255	0	0	0
.03 PENSIONS	11,127	9,605	13,125	11,715
.04 FICA	3,904	3,384	4,730	4,220
.05 HEALTH INSURANCE	5,419	5,302	6,605	6,895
.06 LIFE INSURANCE	149	154	140	140
.13 LTD INSURANCE	31	32	40	40
.18 COURT OVERTIME	221	0	0	0
TOTAL PERSONNEL	$73,035	$63,699	$86,440	$78,170
OPERATING EXPENDITURES				
.10 PRINTING & SUPPLIES	$25	$0	$500	$0
.15 TRAVEL & CONFERENCE	0	180	500	300
.17 AUTO OPERATING EXPENSE	0	0	200	0
.71 SPECIALIZED SUPPLIES	0	150	500	300
TOTAL OPERATING	$25	$330	$1,700	$600
TOTAL	$73,059	$64,029	$88,140	$78,770

PERSONNEL AUTHORIZATIONS

LEVA GRANT				
	ACTUAL	ACTUAL	BUDGET	ADOPTED
POSITION TITLE	23/24	24/25	25/26	26/27
Officer	0	1	1	1
TOTAL	0	1	1	1

Farm to Table event 2025

42180 ANIMAL CONTROL				
	ACTUAL 23/24	***ACTUAL 24/25***	***BUDGET 25/26***	***ADOPTED 26/27***
PERSONNEL SERVICES				
.01 SALARIES & WAGES	$0	$0	$0	$0
.02 OVERTIME	0	0	0	0
.03 PENSIONS	0	0	0	0
.04 FICA	0	0	0	0
.05 HEALTH INSURANCE	0	0	0	0
.06 LIFE INSURANCE	0	0	0	0
.13 LTD INSURANCE	0	0	0	0
TOTAL PERSONNEL	$0	$0	$0	$0
OPERATING EXPENDITURES				
.15 TRAVEL & CONFERENCE	$113	$358	$200	$200
.16 GASOLINE	2,221	4,808	4,000	4,000
.17 AUTO OPERATING EXPENSE	975	1,372	2,000	2,000
.41 UNIFORMS	0	0	300	300
.64 EMPLOYEE TRAINING	125	0	200	200
.71 SPECIALIZED SUPPLIES	0	709	900	900
TOTAL OPERATING	$3,435	$7,247	$7,600	$7,600
TOTAL	$3,435	$7,247	$7,600	$7,600

PERSONNEL AUTHORIZATIONS

ANIMAL CONTROL				
POSITION TITLE	ACTUAL 23/24	ACTUAL 24/25	BUDGET 25/26	ADOPTED 26/27
Officer	1	1	1	1
TOTAL	1	1	1	1

*Budgeted in Patrol

Officers at the Touch a Truck Event held Downtown

ACCOMPLISHMENTS

- Renewed Law Enforcement Victim Advocate grant in the amount of $52,614 with a 20% match.
- Renewed VAWA grant in the amount of $60,259 with a 25% match.
- SC Department of Public Safety / Office of Highway Safety Traffic Enforcement Overtime Grant Enforcement $67,023.
- Justice Assistance Grant (JAG) PSN Grant for Gang/Gun/Weapons Investigator - $88,296.
- SC Department of Public Safety Body Camera grant - $34,445
- Reimbursement grant through Municipal Association of South Carolina $4,000.00 for Tasers.
- Detectives attended REID Technique Interrogation training.
- Child Crimes Investigator continues to function as a member of the Internet Crimes against Children (ICAC) task force of the Attorney General's Office.
- Continuation of federal task forces to include DEA, HSI, and USSS.
- Continued transparency through www.andersonpd.com for reporting of Use of Force Incidents, Citizen Complaints, and Vehicle Pursuits under the Annual Report Section.
- Continuation of partnership with Anderson School District 5, and the Anderson County Alternative School with the School Resource Officer program.
- Partnership with Upstate Warrior Solutions.
- Continuation of the Dream Team – Law Enforcement Community Relations Task Force.
- K-9 Unit had 100 deployments with 7 successful apprehensions.
- SOD assisted in several joint operations and investigations
- Proactive Recruitment efforts
- Completed Criminal Justice Information System Audit by the SC Law Enforcement Division.
- Fundraiser with Anderson County Special Olympics at Logan's Roadhouse in partnership with the SC Law Enforcement Officers Association and the Anderson County Fraternal Order of Police Lodge 10.
- Implemented a GED program for juveniles housed and charged as adults.
- Conducted a full-scale joint critical active shooter incident training exercise to enhanced coordinated response capabilities for a critical school-based incident.
- Improve quality-of-life concerns in the downtown area along with community relations.
- Department personnel held leadership positions in state and regional public safety professional associations, demonstrating a commitment to professional excellence, collaboration, and service beyond the local level.
- Enhanced public safety and detention operations through the deployment of new technology upgrades, equipment replacement, security improvements, communication enhancements, contraband detective tools, facility updates, and operational improvements that increase efficiency, compliance, and officer safety.

OBJECTIVES

- Update General Order procedures for the Detention Center - Prison Rape Elimination Act application for Detention Center.
- Evaluation of all city building security needs and evaluation of court security needs.
- Purchase a building and fence a secure area for secure storage of vehicles that need to be processed by Forensics. This is needed to maintain the Chain of Custody on vehicles as evidence, comply with the SC Evidence Preservation Act, as well as to meet agency accreditation standards.
- Med pass training renewal (every 2 years)
- Enhance public safety operations through investments in personnel support, law enforcement equipment, vehicle replacements, facility improvements, officer safety resources, and advanced technology.
- Expand training and professional development opportunities focused on specialized law enforcement skills, legal issues, leadership, investigations, and policy compliance.

Police - Performance Measures (Calendar Years)					
	2023 Actual	2024 Projected	2024 Actual	2025 Actual	2026 Projected
Median response time for Citizen-Generated 911 Calls for Service	7:00	7:00	5:30	5:30	5:30
Citizen-Generated Call for Service	34,146	35,000	39,273	61,124	62,000
Number of Officer-Generated Call for Service	37,695	38,000	34,016	15,471	20,000
Number of building checks	22,636	23,000	29,095	31,719	32,000
Number of suspicious vehicles	1,394	1,400	1,313	1,056	1,100
Number of physical arrests	817	900	1,789	1,654	1,750
Number of criminal charges by APD Personnel	1,661	2,000	2,390	2,346	2,500
Number of criminal defendants by APD Personnel	1,123	1,200	1,789	1,654	1,750
Number of Violent Crime Reports	216	250	214	195	200
Number of Property Crime Reports	1,702	1,700	1,824	1,400	1,500
Number of dispatched traffic crashes	1,692	1,800	1,995	1,677	1,750
Number of traffic citations issued	4,723	5,000	3,828	2,255	2,500
Number of offenders cited	3,192	3,500	2,552	1,130	1,500

Welcome sign in Downtown

FIRE PROTECTION DIVISION

FIRE DEPARTMENT

The mission of the Anderson Fire Department is to reduce the frequency and severity of emergencies, whether they are natural or manmade, by aggressively responding to all fires, technical rescues, high priority medical emergencies, and hazardous material incidents within the City limits and provide mutual aid to surrounding jurisdictions.

The occupational safety and wellbeing of the personnel at the AFD are of the utmost importance. To fulfill the mission these essential components must be in place: public fire safety education, fire code enforcement, arson investigation, and workplace safety. Personnel also provide technical rescue services to Anderson County, host the Upstate Incident Management Team, and actively participate in South Carolina Firefighter Mobilization Plan.

The Anderson Fire Department pledges to be proactive in preparing for today, planning for tomorrow, and honoring the history and tradition of yesterday.

Fire trucks outside of Station 1

42200 FIRE DEPARTMENT				
	ACTUAL 23/24	***ACTUAL 24/25***	***BUDGET 25/26***	***ADOPTED 26/27***
PERSONNEL SERVICES				
.01 SALARIES & WAGES	$3,431,631	$3,973,268	$4,313,155	$4,466,800
.02 OVERTIME	50,301	76,777	50,000	50,000
.03 PENSIONS	732,908	844,009	926,735	959,368
.04 FICA	258,883	302,278	333,780	350,741
.05 HEALTH INSURANCE	584,147	663,487	774,235	766,026
.06 LIFE INSURANCE	10,287	10,743	12,145	11,880
.13 LTD INSURANCE	2,242	2,489	3,215	3,525
.21 SICK LEAVE	48,000	30,502	1,115	8,050
.22 EMT MEDICAL STIPEND	0	30,000	60,000	60,000
.104 WORKERS COMP	8,942	14,896	0	0
TOTAL PERSONNEL	$5,127,340	$5,948,450	$6,474,380	$6,676,390
OPERATING EXPENDITURES				
.10 PRINTING & SUPPLIES	$2,703	$3,451	$6,000	$4,000
.11 POSTAGE	315	306	50	50
.14 MEMBERSHIP & DUES	5,876	6,087	7,600	7,600
.15 TRAVEL & CONFERENCE	9,987	19,987	11,010	11,000
.16 GASOLINE	54,690	58,650	50,045	60,000
.17 AUTO OPERATING EXPENSE	181,875	142,183	80,000	100,000
.20 ELECTRICITY	48,885	43,423	32,715	44,000
.23 HEATING FUEL	5,248	5,596	6,500	6,000
.26 MAINTENANCE CONTRACTS	28,741	34,034	31,300	34,500
.27 EQUIPMENT REPAIRS	12,291	17,925	15,000	15,000
.28 BUILDING MAINTENANCE	51,691	43,451	50,000	50,000
.34 RESCUE TEAM	44,799	31,647	32,500	32,500
.41 UNIFORMS & CLOTHING	35,346	24,951	38,000	41,120
.58 FIRST RESPONSE	2,866	2,701	3,000	7,500
.64 EMPLOYEE TRAINING	41,607	43,336	50,470	50,000
.65 PROFESSIONAL SERVICES	15,642	49,228	13,860	13,860
.71 SPECIALIZED SUPPLIES	40,492	51,117	35,000	45,000
.73 SPECIALIZED EQUIPMENT	42,842	36,236	50,500	50,000
.76 FIRE PREVENTION	3,495	3,395	3,500	5,000
TOTAL OPERATING	$629,392	$617,702	$517,050	$577,130
CAPITAL OUTLAY				
.86 OTHER EQUIPMENT	$0	$1,604,931	$0	$0
.88 SPECIAL PROJECTS	37,030	2,241,090	80,000	40,000
.175 DISASTER RELIEF	0	6,572	0	0
TOTAL CAPITAL OUTLAY	$37,030	$3,852,593	$80,000	$40,000
TOTAL	$5,793,763	$10,418,745	$7,071,430	$7,293,520

FY 2026-2027 BUDGET HIGHLIGHTS

.34 RESCUE TEAM- Costs reimbursed by Anderson County
.88 SPECIAL PROJECTS – Fire Station 2 kitchen remodel

PERSONNEL AUTHORIZATIONS

FIRE				
POSITION TITLE	ACTUAL 23/24	ACTUAL 24/25	BUDGET 25/26	ADOPTED 26/27
Chief	1	1	1	1
Assistant Chief	2	1	1	1
Battalion Chief	3	3	3	3
Captain	3	3	6	6
Rescue Coordinator	1	1	1	1
Marshall	0	1	1	2
Lieutenant	9	9	9	8
Sergeant	3	1	1	0
Engineer	15	18	20	17
Firefighter	31	36	37.5	42
Administrative Assistant	1	1	1	1
TOTAL	69	75	81.5	82

City fire trucks at Trucks on Main event

ACCOMPLISHMENTS

- Fire prevention continues to be a big part of our daily activities. These activities promote community awareness regarding fire safety, and in turn, save lives and property. Our fire prevention efforts include conducting fire safety classes for children and adults, tours of the AFD Museum, conducting fire extinguisher classes for adults, safety house demonstrations, smoke detector installations, and assisting with fire drills in health care facilities.
- The Anderson Fire Department is proud to be designated a Fire Safe SC Community for 2022, 2023, 2024, and now 2025. This recognition highlights our continued commitment to reducing fire-related injuries and deaths through risk reduction programs, community partnerships, and education initiatives.
- In preparation for future growth and improved service coverage, the department successfully acquired property for the construction of Fire Station #4 and is nearing completion of the buildings design process. The AFD, Administration and City Council have identified a pathway for construction to be undertaken over the next 18 months. This station will further enhance emergency response times for residents in underserved areas of the city.
- We continue to improve our fleet and response capabilities with the addition of two new fire apparatus. Engine #4 and Rescue #1 were ordered, and we are expecting delivery in October of this year. These updated vehicles are outfitted with the latest firefighting technology and equipment.
- The AFD provided public safety support for Anderson University's football season and the "Great Anderson County Fair" and the Soiree, helping ensure the safety of thousands of attendees and supporting positive community engagement.
- Our team completed the first phase of replacing two-way radios in the AFD. In the first year, we were able to replace all portable radios carried by firefighters with more modern, safer models. The multiband, multi-protocol radios provide a higher level of interoperability with internal city agencies as we as mutual partners around us.
- The City of Anderson has received approval for the SC Opioid Recovery Fund for the implementation of two community impact projects. A Community Education Coordinator was hired to conduct CPR, First Aid, and Naloxone training to first responders, city employees, and members of the community.
- The Anderson Fire Department continues to be a partner in the SC Firefighter Mobilization program, where firefighters are tasked to respond assists departments with large incidents. The AFD has recently provided personnel and equipment to support the Table Rock Complex Fire (Pickens Co.), Covington Road Fire (Horry Co.), Whitehorse Road Recycling Plant Fire (Greenville Co.) and the McCormick High School Fire (McCormick Co.).
- Two members of the AFD are an active part of SC Task Force 1, a FEMA Type 1 Urban Seach and Rescue Team that trains for and responds to significant disaster sites across the country.
- We completed a significant remodel of Fire Stations #1 and #3. AFD crews were able to utilize "city" funds to replace flooring, lighting and repaint throughout both facilities. In addition, the alarm room and paramedic dorm at Fire Station #1 received new furniture and technology upgrades in those spaces.
- The Anderson Fire Department was recognized by SafeKids SC as their Car Seat Safety program of the year. The AFD partners with AnMed conduct installations each month at our fire stations.

- The AFD continues to be a partner to the Anderson County HazMat Team and the Technical Rescue Team that provide response services throughout the county and region. In addition to continuing training, Rescue 3 and Safety 1 respond to all calls for service with these teams.

OBJECTIVES

- The AFD will continue to invest into our training programs to ensure our firefighters are prepared to respond to the needs of our community. A focus will be given to building "competency & confidence" in responding to medical emergencies.

- With SCORF funding, the Anderson Fire Department will be adding a paramedic trained, opioid response resource to our response plan. The quick response vehicle will not only respond to medical emergencies but will work to provide support and resources to those suffering from addiction. With one assigned to each of our three shifts, the response asset will be available 24/7 to support our city.

- Continued Maintenance and Upgrades to our facilities will remain a priority. We are excited to see the progress on building a new Fire Station #4 but are committed to making sure our other stations provide a safe and comfortable work environment. In the next year, we will invest in improvements to the kitchen and living areas of Fire Station #2.

Fire - Performance Measures

	2023 Actual	2024 Actual	2025 Projected	2025 Actual	2026 Projected
Total number of fire department responses	2,566	2,934	3,000	2,469	2,800
Number of structure fires	123	120	125	102	125
Number of vehicle fires	32	20	30	20	25
Number of motor vehicle accident responses	519	520	525	500	520
Number of all other responses	1,892	2,274	2,320	1,847	2,155
Number of fire safety inspections performed	2,402	1,988	2,500	1,454	2,500
Number of logged pre-incident plans	1,655	1,532	1,800	1,437	2,000
Number of State Certified Fire Inspectors	6	8	10	7	9
Number of training hours per certified firefighters	337	453	450	292	400
Number of training hours for fire department	20,252	33,075	34,000	23,654	34,000
Number of state certified firefighters	65	73	76	81	87
Number of investigations conducted (structural)	64	66	65	60	65
Number of fires deemed incendiary or still under investigation	83	64	80	34	55
Number of certified fire/arson investigators	6	6	7	7	10
Number of smoke detectors distributed - free service	247	140	200	106	150
Number of fire and life-safety education programs	67	61	70	54	70
Number reached by programs (school age - senior citizens)	3,202	4,634	5,000	3,706	4,000
Number of state certified fire and safety educators	4	6	8	5	8
Number of child passenger safety seats installed or checked	48	33	50	63	65

42275 INCIDENT MANAGEMENT TEAM (IMT) GRANT				
	ACTUAL 23/24	*ACTUAL 24/25*	*BUDGET 25/26*	*ADOPTED 26/27*
PERSONNEL SERVICES				
.02 OVERTIME	$4,334	$4,106	$14,810	$14,810
.03 PENSIONS	917	663	3,145	3,145
.04 FICA	328	307	1,133	1,133
TOTAL PERSONNEL	$5,580	$5,076	$19,090	$19,090
OPERATING EXPENDITURES				
.15 TRAVEL & CONFERENCE	$17,675	$1,962	$2,350	$2,350
.64 EMPLOYEE TRAINING	4,686	750	1,250	1,250
.71 SPECIALIZED SUPPLIES	16,003	32,057	27,310	27,310
TOTAL OPERATING	$38,364	$34,769	$30,910	$30,910
TOTAL	$43,943	$39,845	$50,000	$50,000

NOTES

The Anderson Fire Department has hosted a FEMA Type 3 Incident Management Team (IMT) since 2006. This is one of four such teams in South Carolina. A Type 3 IMT is a regional team for in-state deployment to such events as hurricanes, tornadoes, or emergencies that last longer than 12 hours and exhaust the local jurisdiction's command resources. The IMT is required to meet equipment standards set by Homeland Security.

Firefighters completing training exercises

OPIOID RECOVERY GRANT

The South Carolina Opioid Recovery Fund (SCORF) was created under the South Carolina Opioid Recovery Act, which Governor McMaster signed in May 2022. This fund provides money to local governments and a Discretionary Sub Fund that helps hospitals, state agencies, nonprofits, and other groups working to tackle the opioid crisis. The City's share is set by the South Carolina Opioid Allocation Agreement and is currently 1.17% of the money given to the Political Subdivision Sub Fund each year. Over the next 18 years, South Carolina will receive more than $360 million from these settlements. The money must be kept in a separate account, and any interest earned must be returned each year. Settlement funds come from companies like Janssen, Cardinal, McKesson, CVS, Walgreens, and Walmart, and can only be spent on uses approved by the SCORF board. The City's Opioid Recovery Grant funds two departments: Community Education and Harm Reduction.

COMMUNITY EDUCATION

The primary mission of the Community Education Department is to train and equip first responders, City departments, and community partners to address opioid addiction and overdose through education, outreach, and community engagement.

42290 COMMUNITY EDUCATION				
	ACTUAL 23/24	***ACTUAL 24/25***	***BUDGET 25/26***	***ADOPTED 26/27***
PERSONNEL SERVICES				
.01 SALARIES AND WAGES	$0	$0	$66,960	$68,960
.03 PENSIONS	0	0	14,220	14,645
.04 FICA	0	0	5,125	5,275
.05 HEALTH INSURANCE	0	0	11,150	6,895
.06 LIFE INSURANCE	0	0	180	180
.13 LTD INSURANCE	0	0	40	40
TOTAL PERSONNEL	$0	$0	$97,675	$95,995
OPERATING EXPENDITURES				
.10 PRINTING & SUPPLIES	$0	$0	$5,500	$5,500
.21 TELEPHONE	0	0	900	900
.41 UNIFORMS	0	0	650	650
.71 SPECIALIZED SUPPLIES	0	0	10,125	10,125
.73 SPECIALIZED EQUIPMENT	0	0	8,705	0
TOTAL OPERATING	$0	$0	$25,880	$17,175
TOTAL	$0	$0	$123,555	$113,170

HARM REDUCTION

The Harm Reduction Department, established in FY 2027, works to reduce the impact of substance use disorders by providing outreach, recovery support, and resource coordination while connecting individuals with treatment and community services.

42291 HARM REDUCTION				
	ACTUAL 23/24	***ACTUAL 24/25***	***BUDGET 25/26***	***ADOPTED 26/27***
PERSONNEL SERVICES				
.01 SALARIES AND WAGES	$0	$0	$0	$206,880
.03 PENSIONS	0	0	0	43,935
.04 FICA	0	0	0	15,825
.05 HEALTH INSURANCE	0	0	0	20,685
.06 LIFE INSURANCE	0	0	0	485
.13 LTD INSURANCE	0	0	0	130
TOTAL PERSONNEL	$0	$0	$0	$287,940
OPERATING EXPENDITURES				
.21 TELEPHONE	0	0	0	1,220
.41 UNIFORMS	0	0	0	1,950
.71 SPECIALIZED SUPPLIES	0	0	0	37,000
.64 EMPLOYEE TRAINING	0	0	0	80,575
.73 SPECIALIZED EQUIPMENT	0	0	0	0
TOTAL OPERATING	$0	$0	$0	$120,745
TOTAL	$0	$0	$0	$408,685

FY 2026-2027 BUDGET HIGHLIGHTS

Harm Reduction Department is a new department in FY 27, funded by the Opioid Recovery Fund
Three Paramedic FTEs are budgeted.

PERSONNEL AUTHORIZATION

OPIOID RECOVERY GRANT				
	ACTUAL	ACTUAL	BUDGET	ADOPTED
POSITION TITLE	23/24	24/25	25/26	26/27
Community Education Coordinator	0	0	1	1
Paramedic	0	0	0	3
TOTAL	0	0	1	4

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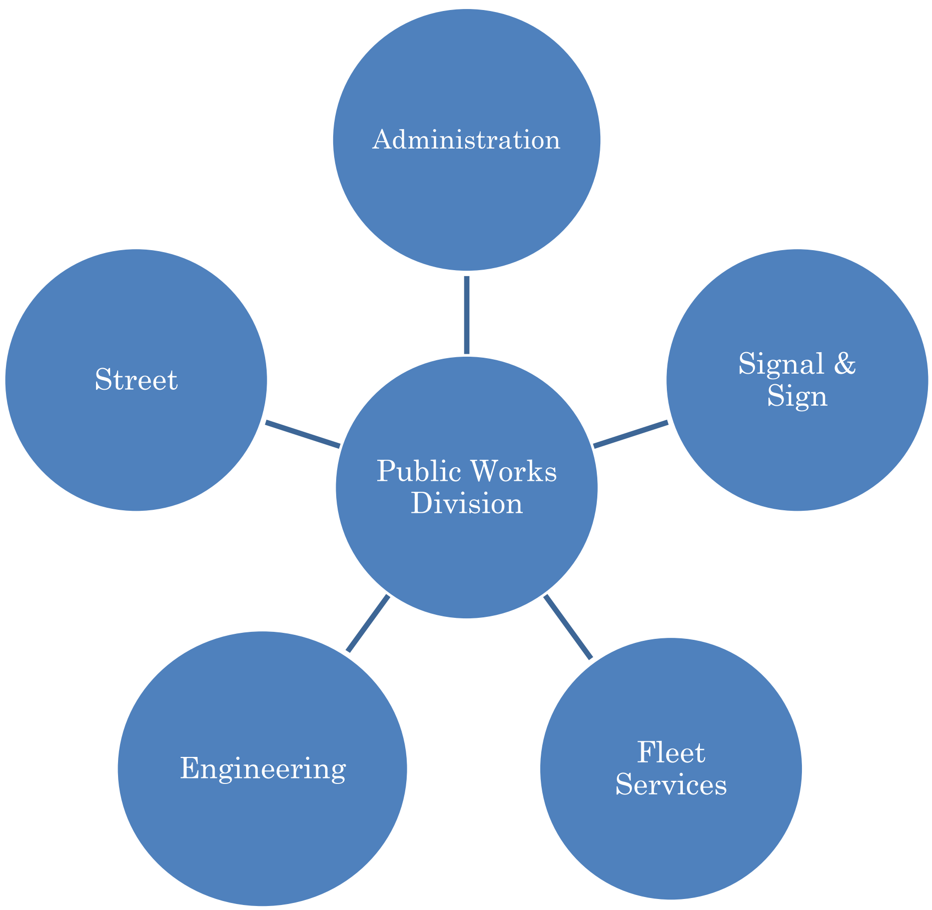
PUBLIC WORKS DIVISION



FLEET SERVICES DEPARTMENT

The primary mission of the Fleet Services Department is to perform preventive maintenance inspections, scheduled maintenance, routine and emergency repairs on all vehicles and power equipment owned by the City and ensure that they are kept in the best possible mechanical condition at all times, at the lowest possible cost; coordinate all out-of-house repairs with various vendors; install snow tires and/or chains on emergency vehicles during inclement winter weather; outfit Patrol vehicles with blue lights, sirens, cages, gunlocks, switches, two-way radios, and all emblems, numerals and decals; fabricate various items and keep records on all repairs made through work orders and file by department and vehicle number; purchase all repair parts and request, receive, review, and award competitive bids on many frequently used items; maintain refueling station for all vehicles and equipment; organize and support public auctions to dispose of excess vehicles and equipment if necessary; tow disabled city vehicles; recover stolen vehicles and impound vehicles seized by the Police Department; dispose of all unclaimed impounded vehicles by Magistrate Auction.

42500 FLEET SERVICES				
	ACTUAL 23/24	*ACTUAL 24/25*	*BUDGET 25/26*	*ADOPTED 26/27*
PERSONNEL SERVICES				
.01 SALARIES & WAGES	$420,645	$402,912	$442,330	$465,415
.02 OVERTIME	85,517	76,465	86,000	86,000
.03 PENSIONS	45,873	43,624	48,075	50,180
.04 FICA	37,108	35,732	41,335	42,245
.05 HEALTH INSURANCE	71,259	80,894	86,395	97,195
.06 LIFE INSURANCE	1,563	1,616	1,430	1,410
.13 LTD INSURANCE	324	333	390	430
.21 SICK LEAVE	1,399	12,000	12,000	785
TOTAL PERSONNEL	$663,688	$653,576	$717,955	$743,660
OPERATING EXPENDITURES				
.10 PRINTING & SUPPLIES	$3,060	$4,338	$3,500	$3,500
.14 MEMBERSHIP & DUES	0	0	500	500
.15 TRAVEL & CONFERENCE	0	1,883	4,000	3,000
.16 GASOLINE	10,088	7,969	12,000	12,000
.17 AUTO OPERATING EXPENSE	4,821	7,223	13,000	11,000
.26 MAINTENANCE CONTRACTS	11,301	16,636	15,000	15,000
.27 EQUIPMENT REPAIRS	4,661	6,015	5,000	6,000
.41 UNIFORMS	6,381	7,563	9,000	9,000
.64 EMPLOYEE TRAINING	0	2,202	3,000	3,000
.65 PROFESSIONAL SERVICES	165	11,293	1,000	1,000
.71 SPECIALIZED SUPPLIES	9,902	13,233	21,200	15,000
.195 DERELICT VEHICLES	11,123	14,606	12,000	12,000
TOTAL OPERATING	$61,502	$92,962	$99,200	$91,000
TOTAL	$725,190	$746,537	$817,155	$834,660

FY 2026-2027 BUDGET HIGHLIGHTS

In FY 27 half of the Foreman position and half of a mechanic position is funded by the Transit Fund

.195 DERELICT VEHICLES – Cost associated with abandoned vehicles

PERSONNEL AUTHORIZATIONS

FLEET SERVICES				
	ACTUAL	ACTUAL	BUDGET	ADOPTED
POSITION TITLE	23/24	24/25	25/26	26/27
Fleet Manager	1	1	1	1
Fleet Foreman	0.5	0.5	0.5	0.5
Mechanic II	3.5	3.5	3.5	4.5
Mechanic I	3	3	3	2
Mechanic Helper	0.5	0.5	0.5	0.5
Parts & Admin Coordinator	1	1	1	1
Parts & Admin Assistant	1	1	1	1
TOTAL	10.5	10.5	10.5	10.5

ACCOMPLISHMENTS

- Completed 1,009 repairs and 470 preventive maintenance services on City vehicles and equipment.
- Towed 522 impounded vehicles.
- Conducted two Magistrate auctions to dispose of unclaimed impounded vehicles.
- Auctioned surplus City vehicles and equipment through GovDeals after replacement or decommissioning.
- Provided training in A/C systems and air brake maintenance.

OBJECTIVES

- Continue to perform necessary repairs and routine preventive maintenance on all City vehicles and equipment.
- Provide ongoing training in advanced automotive repair technologies, including A/C systems, transmissions, hydraulics, computer diagnostics, and CNG systems.
- Upgrade scan tools and diagnostic equipment to maintain effective troubleshooting capabilities.
- Expand Mack truck diagnostic and scanning capabilities.

Fleet Services - Performance Measures - Calendar Year				
	2023 Actual	2024 Actual	2025 Actual	2026 Projected
Number of City Vehicles	562	599	465	480
Number of preventive maintenance on vehicles and equipment	487	456	470	500
Total number of Repairs	1,086	1,106	1,009	1,075
Number of impounded vehicles towed	751	562	522	600
Number of Magistrate auctions held	2	4	2	3

ENGINEERING DEPARTMENT

The primary mission of the Engineering Department is to provide engineering assistance and approval through review of plans and specifications for all projects in and for the City of Anderson, to ascertain public property for the appropriate right-of-way easements required for constructing storm drainage, signalized intersections, road improvements, ponds, curbs and gutters, parking lots, and aid in the processing of annexations.

The Engineering Department also conducts appropriate engineering fieldwork for design of storm drainage, sanitary sewer lines, curb and gutter, streets, sidewalks, parking lots, recreational fields, cemeteries, small structures, and ponds, prepares specifications to accompany plans that allow for competitive bidding, oversees construction of City-funded projects, and processes permits for encroachments along State and County roads, highways, and bridges. The Engineering Department provides engineering assistance and approval through review of plans and specifications for all projects in and for the City.

42600 ENGINEERING				
	ACTUAL 23/24	***ACTUAL 24/25***	***BUDGET 25/26***	***ADOPTED 26/27***
PERSONNEL SERVICES				
.01 SALARIES & WAGES	$121,258	$145,088	$148,700	$153,150
.03 PENSIONS	10,813	13,203	13,530	14,935
.04 FICA	8,570	10,294	11,375	11,715
.05 HEALTH INSURANCE	19,230	22,905	24,275	25,390
.06 LIFE INSURANCE	445	460	320	320
.13 LTD INSURANCE	78	77	80	85
TOTAL PERSONNEL	$160,395	$192,028	$198,280	$205,595
OPERATING EXPENDITURES				
.10 PRINTING & SUPPLIES	$6,432	$1,981	$6,000	$6,000
.14 MEMBERSHIP & DUES	1,030	952	1,200	1,200
.15 TRAVEL & CONFERENCE	4,412	6,170	4,000	5,000
.16 GASOLINE	1,371	1,053	1,890	1,890
.17 AUTO OPERATING EXPENSE	3,390	2,501	3,000	3,000
.41 UNIFORMS	1,230	1,115	1,250	1,250
.64 EMPLOYEE TRAINING	1,145	970	2,500	2,500
.65 PROFESSIONAL SERVICES	5,236	27,353	5,000	5,000
.71 SPECIALIZED SUPPLIES	100	740	2,000	2,000
TOTAL OPERATING	$24,346	$42,835	$26,840	$27,840
TOTAL	$184,741	$234,863	$225,120	$233,435

PERSONNEL AUTHORIZATIONS

ENGINEERING				
POSITION TITLE	ACTUAL 23/24	ACTUAL 24/25	BUDGET 25/26	ADOPTED 26/27
City Engineer	2	2	2	2
Engineer Tech	1	1	1	1
TOTAL	3	3	3	3

ACCOMPLISHMENTS

- Project development, procurement, and management for:
  - North Street Drainage Improvements
  - Carolina Wren Park Parking Deck Improvements
  - Main Street Crosswalk and Paving Replacement
  - Anderson Hotel Demolition
  - Engineering staff received approximately 60 hours of professional development training.
- City Engineer served as Board Chairman for the South Carolina Association of Hazard Mitigation, 2025.
- Attended the following:
  - 2025 South Carolina Association of Hazard Mitigation Conference
  - Attended the 2025 South Carolina American Public Works Conference
  - Attended the 2025 American Public Works Association Conference

OBJECTIVES

- Continue in its role to support and assist City departments as requested.
- Continue to review new commercial and residential developments within the city limits.
- Continue to act as the City's Floodplain Manager
- Continue to implement and improve permitting and asset management software.
- Update applicants permitting checklists for sit development, encroachments, and floodplain development.
- Develop standard details for roadway construction and site development.

Engineering - Performance Measures				
	2023 Actual	2024 Actual	2025 Actual	2026 Projected
Encroachment permits reviewed	65	59	20	30
Hazardous tree inspections	3	0	0	0
Locate tickets submitted	15	9	18	15
Development and roadway closeout inspections	7	4	25	30
Site plan reviews (Commercial & Subdivisions)	25	29	25	25
Final plat reviews	2	6	5	10
Projects bid or provided bidding assistance	8	6	5	5
Floodplain permits issued	3	3	4	5

STREET DEPARTMENT

The primary mission of the Street Department is to perform general maintenance on streets, sidewalks, curbs and gutters, storm drainage systems and City-owned real estate, parking lots, right-of-ways, and cemeteries. Maintenance tasks include patching streets, repairing sidewalks, cleaning and repairing storm drainage systems, and the installation of curb and gutter. This department supplements the Sanitation Department with personnel as needed, especially during holidays and inclement weather.

43100 STREET				
	ACTUAL 23/24	*ACTUAL 24/25*	*BUDGET 25/26*	*ADOPTED 26/27*
PERSONNEL SERVICES				
.01 SALARIES & WAGES	$587,799	$559,478	$689,660	$747,455
.02 OVERTIME	10,591	2,688	13,000	10,000
.03 PENSIONS	54,380	51,158	63,940	68,930
.04 FICA	44,513	40,414	53,755	57,945
.05 HEALTH INSURANCE	118,902	123,455	148,355	166,830
.06 LIFE INSURANCE	3,258	3,217	2,580	2,720
.13 LTD INSURANCE	596	506	700	815
.21 SICK LEAVE	16,343	0	0	0
TOTAL PERSONNEL	$836,382	$780,916	$971,990	$1,054,696
OPERATING EXPENDITURES				
.10 PRINTING & SUPPLIES	$1,989	$164	$1,500	$1,500
.14 MEMBERSHIP & DUES	597	462	500	500
.15 TRAVEL & CONFERENCE	3,456	4,224	3,000	5,000
.16 GASOLINE	32,489	27,207	44,155	44,155
.17 AUTO OPERATING EXPENSE	73,786	86,598	100,000	90,000
.23 HEATING FUEL	888	872	600	1,000
.27 EQUIPMENT REPAIRS	0	766	3,000	3,000
.41 UNIFORMS	6,027	7,889	7,500	7,500
.43 LAUNDRY & LINEN	6,307	6,276	6,000	3,000
.64 EMPLOYEE TRAINING	6,160	1,040	7,000	7,000
.65 PROFESSIONAL SERVICES	10,551	3,122	4,000	5,000
.71 SPECIALIZED SUPPLIES	20,456	34,343	21,000	21,000
.87 STREET REPAIRS	19,131	33,470	23,000	50,000
.215 SIDEWALKS - CONCRETE	19,903	22,085	15,000	20,000
TOTAL OPERATING	$201,740	$228,518	$236,255	$258,655
CAPITAL OUTLAY				
.87 STREET REPAIRS	$4,479	$0	$0	$0
TOTAL CAPITAL OUTLAY	$4,479	$0	$0	$0
TOTAL	$1,042,602	$1,009,434	$1,208,245	$1,313,351

PERSONNEL AUTHORIZATIONS

STREET				
	ACTUAL	ACTUAL	BUDGET	ADOPTED
POSITION TITLE	23/24	24/25	25/26	26/27
Street Manager	1	1	1	1
Supervisor Street Foreman	1	1	1	1
Motor Equipment Operator III	3	3	3	3
Motor Equipment Operator II	2	2	2	3
Motor Equipment Operator I	3	3	2	1
Crew Technician	3	2	2	2
Crew Worker	8	9	8	8
TOTAL	21	21	19	19

ACCOMPLISHMENTS

- Completed backlot improvements at the Public Works Complex
- Assisted Recreation with a drainage project at the Old McCants Ballfield and a parking project adjacent to the Northside Ballfield
- Installed a sidewalk and transit shelter at the Anderson Mental Health Center on Linwa Boulevard for Electric City Transit
- Assisted with To Be Announced (TBA) and the Anderson Arts Center with various arts project installation downtown
- To maintain a clean and beautiful environment for our residents.

OBJECTIVES

- Maintain mowing and trimming along City rights-of-way
- Repair potholes and patch utility cuts for Electric City Utilities
- Repair and maintain City-owned sidewalks
- Assist Stormwater and Engineering with drainage and concrete projects as needed
- Support Sanitation with garbage routes, trash routes, and leaf pickup as needed.

Street - Performance Measures - Calendar Year				
	2023 Actual	2024 Actual	2025 Actual	2026 Projected
Number of catch basins cleaned	54	74	53	60
Number of ditch lines cleaned	8	9	3	7
Feet of curb and gutter installed	84	74	128	95
Number of streets serviced by leaf machine	24	55	85	55
Number of potholes patched	72	92	80	82
Number of utility cuts patched for the Water Dept.	124	147	168	146
Number of utility cuts patched for the Sewer Dept.	32	37	80	50
Number of driveway aprons repaired	15	8	0	7
Number of feet of sidewalk repaired	315	340	402	355
Number of Right of Way miles trimmed and mowed	37	45	115	200

SIGNAL AND SIGN DEPARTMENT

The primary mission of the Signal and Sign Department is to install and maintain all computerized traffic control devices; fabricate, install, and maintain all street signs and markers within the City, including miscellaneous signage for various City departments; paint appropriate markings on streets, curbs and parking lots; maintain traffic discipline; assemble computerized traffic control devices, and install Christmas decorations, including lights, in the Central Business District.

43160 SIGNAL & SIGN				
	ACTUAL 23/24	***ACTUAL 24/25***	***BUDGET 25/26***	***ADOPTED 26/27***
PERSONNEL SERVICES				
.01 SALARIES & WAGES	$227,756	$255,896	$259,040	$275,870
.02 OVERTIME	16,430	17,650	20,000	20,000
.03 PENSIONS	22,221	24,893	25,395	26,925
.04 FICA	18,366	20,617	21,345	22,635
.05 HEALTH INSURANCE	27,815	31,514	32,860	34,480
.06 LIFE INSURANCE	682	850	745	745
.13 LTD INSURANCE	167	193	195	215
.104 WORKERS' COMP	0	4,051	0	0
TOTAL PERSONNEL	$313,437	$355,663	$359,580	$380,870
OPERATING EXPENDITURES				
.10 PRINTING & SUPPLIES	$1,069	$2,451	$3,000	$3,000
.14 MEMBERSHIP & DUES	250	256	750	750
.15 TRAVEL & CONFERENCE	0	2,863	2,800	3,000
.16 GASOLINE	8,099	7,467	10,000	10,000
.17 AUTO OPERATING EXPENSE	5,617	13,107	15,000	15,000
.18 STREET LIGHTS	690,366	662,144	715,000	715,000
.19 TRAFFIC SIGNALS	40,982	42,029	44,000	44,000
.23 HEATING FUEL	801	694	750	750
.26 MAINTENANCE CONTRACTS	0	11,191	15,150	1,000
.27 EQUIPMENT REPAIRS	0	0	100	100
.28 BUILDING MAINTENANCE	1,177	2,669	1,650	2,000
.32 TRAFFIC SIGNAL PROJECT	82,722	48,149	50,000	60,000
.41 UNIFORMS	2,856	3,633	3,000	3,000
.64 EMPLOYEE TRAINING	510	0	2,000	2,000
.65 PROFESSIONAL SERVICES	11,816	4,846	4,000	15,000
.71 SPECIALIZED SUPPLIES	17,814	26,374	28,000	28,000
.144 DOWNTOWN	7,515	5,030	6,000	6,000
TOTAL OPERATING	$871,595	$832,900	$901,200	$908,600
CAPITAL OUTLAY				
.88 SPECIAL PROJECTS	$0	$0	$50,000	$50,000
TOTAL CAPITAL OUTLAY	$0	$0	$50,000	$50,000
TOTAL	$1,185,032	$1,188,564	$1,310,780	$1,339,470

FY 2026-2027 BUDGET HIGHLIGHTS

.18 STREET LIGHTS – City wide streetlight electrical charges
.32 TRAFFIC SIGNAL PROJECT – SC Department of Transportation maintenance agreement
.88 SPECIAL PROJECTS – Traffic Calming Measures

PERSONNEL AUTHORIZATIONS

SIGNAL & SIGN				
POSITION TITLE	ACTUAL 23/24	ACTUAL 24/25	BUDGET 25/26	ADOPTED 26/27
Traffic System Supervisor	1	1	1	1
Traffic System Tech II	1	1	1	1
Traffic System Tech I	3.5	3.5	3.5	3.5
TOTAL	5.5	5.5	5.5	5.5

ACCOMPLISHMENTS

- The Signal & Sign Department provided preventive and corrective maintenance on 86 signalized intersections, seven school flashers, and two stop-ahead flashers. Work included full cabinet servicing, calibrated conflict monitor testing, and inspection of overhead signal equipment, wiring, and span cables to ensure safe and reliable operation.
- The department removed the traffic signal at Glenwood Avenue and East North Avenue in preparation of new intersection design.
- Protected turn arrow operations were installed on Main Street at Concord Avenue and James Street to enhance intersection safety and operational efficiency.
- Video vehicle detection was installed at Main Street and North Avenue, including communication connectivity to the Signal & Sign office to improve monitoring capabilities and system responsiveness.
- Flashing yellow arrow left-turn operation was installed at Boulevard and Calhoun Street to improve traffic progression while maintaining safe turning movements.
- A total of 19,307 linear feet of pavement marking striping was completed throughout the city to maintain roadway visibility, regulatory compliance, and overall traffic safety.
- Sixteen malfunctioning traffic signal vehicle detection in-road sensors were replaced to restore proper signal timing and reduce unnecessary vehicle delay.
- The department replaced 333 standard city street name markers as part of the ongoing citywide sign maintenance and replacement program.
- Additionally, 11 large overhead street name markers were replaced on Greenville Street between Bellview Road and Financial Boulevard to improve corridor visibility and navigation.
- Traffic control support was provided to multiple City departments for roadway operations including water leak repairs, asphalt patching activities, and special events such as Midnight Flight, the Christmas Parade, and the Veterans Day Parade.

Signal & Sign - Performance Measures				
	2023 Actual	2024 Actual	2025 Actual	2026 Projected
Street markers installed/replaced/repaired	185	119	333	125
Traffic sign installations	48	93	110	80
Traffic signal inspections/maintenance/repairs	259	272	234	250
Number of signalized intersections maintained	89	89	89	90
Feet of lines painted	4,177	17,837	19,307	10,000
Banners installed Downtown	43	123	84	60

OBJECTIVES

- The Signal & Sign Department will continue preventive and corrective maintenance operations for 86 signalized intersections, including school flashers and stop-ahead flashers, while compiling and processing the annual SCDOT signal maintenance agreement invoice.
- Install and assume maintenance responsibility for the new traffic signal at Greenville Street and Mauldin Street.
- Traffic signal equipment upgrades will be completed along the Fant Street corridor from River Street to Calhoun Street to improve reliability and operational efficiency.
- Signal infrastructure upgrades will also be performed at Whitehall Road and East North Avenue, as well as at Murray Avenue and Mauldin Street, Main Street and Franklin Street, Murray Avenue and Franklin Street, to address aging equipment and enhance intersection performance.
- Radar-based vehicle detection will be installed at Main Street and Calhoun Street to improve signal responsiveness and reduce vehicle delay.
- Eight radar speed feedback signs will be installed, including four within the Linley Park area and four along Bellview Road, to support speed awareness and neighborhood traffic calming efforts.
- Selected downtown pavement markings, including parking stalls, lane lines, stop bars, and crosswalks, will be repainted to maintain visibility and compliance with MUTCD standards.
- The department will continue the phased citywide upgrade program for street name markers.
- Monthly inspections of city streetlights will be conducted, with non-functioning Duke Energy and city-maintained lighting flagged and reported for timely repair.
- Employee development will be supported through continued IMSA traffic signal training and technician certification initiatives

PUBLIC WORKS ADMINISTRATION

Public Works' focus is to provide services to enhance quality of life and promote an aesthetically pleasing environment for the community. The Public Works Division mission includes working as support staff to all other City divisions.

Public Works consists of eight departments: Fleet Services, Engineering, Street, Signal & Sign, Sanitation, Stormwater, Cemetery, Public Works Administration, and Transit. Public Works continues to rank highly with citizen satisfaction.

46760 PUBLIC WORKS ADMINISTRATION				
	ACTUAL 23/24	***ACTUAL 24/25***	***BUDGET 25/26***	***ADOPTED 26/27***
PERSONNEL SERVICES				
.01 SALARIES & WAGES	$156,733	$179,764	$183,310	$188,810
.03 PENSIONS	14,263	16,359	16,680	17,180
.04 FICA	11,257	13,173	14,025	14,445
.05 HEALTH INSURANCE	22,886	23,087	26,790	30,430
.06 LIFE INSURANCE	447	465	465	465
.13 LTD INSURANCE	94	116	120	130
TOTAL PERSONNEL	$205,681	$232,964	$241,390	$251,460
OPERATING EXPENDITURES				
.10 PRINTING & SUPPLIES	$4,383	$2,916	$4,000	$4,000
.14 MEMBERSHIP & DUES	291	297	200	500
.15 TRAVEL & CONFERENCE	2,461	1,544	3,000	5,000
.20 ELECTRICITY	42,626	45,030	45,000	47,000
.23 HEATING FUEL	10,527	11,411	7,000	12,000
.26 MAINTENANCE CONTRACTS	359	178	2,000	500
.28 BUILDING MAINTENANCE	27,106	28,991	29,000	30,000
.41 UNIFORMS	0	0	2,500	1,500
.65 PROFESSIONAL SERVICES	90	3,330	5,000	5,000
.69 SECURITY SYSTEM	270	405	2,600	2,600
.71 SPECIALIZED SUPPLIES	5,844	11,324	10,000	10,000
TOTAL OPERATING	$93,958	$105,425	$110,300	$118,100
CAPITAL OUTLAY				
.86 OTHER EQUIPMENT	$158,559	$129,827	$0	$0
.88 SPECIAL PROJECTS	7,500	7,500	0	0
.175 DISASTER RELIEF	0	66,729	0	0
TOTAL CAPITAL OUTLAY	$158,559	$196,556	$0	$0
TOTAL	$458,198	$534,945	$351,690	$369,560

PERSONNEL AUTHORIZATION

PUBLIC WORKS ADMINISTRATION				
POSITION TITLE	ACTUAL 23/24	ACTUAL 24/25	BUDGET 25/26	ADOPTED 26/27
Public Works Director	1	1	1	1
Administrative Assistant	1	1	1	1
Work Order Specialist	1	1	1	1
TOTAL	3	3	3	3

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DEBT SERVICE & NON-DEPARTMENTAL

47250 DEBT SERVICE				
	ACTUAL	***ACTUAL***	***BUDGET***	***ADOPTED***
	23/24	***24/25***	***25/26***	***26/27***
OPERATING EXPENDITURES				
.77 BOND PRINCIPAL	$539,615	$599,713	$976,000	$657,000
.78 BANK CHARGES	56,840	69,600	57,000	63,000
.79 INTEREST EXPENSE	36,513	32,626	258,630	240,470
.81 BOND ISSUANCE COSTS	0	33,986	0	0
TOTAL OPERATING	$632,967	$735,926	$1,291,630	$960,470
TOTAL	$632,967	$735,926	$1,291,630	$960,470

BONDS	***PRINCIPAL***	***INTEREST***	***TOTAL***
2020 Refunding General Obligation Bond - $1,588,000 Fire Station 3 - Matures 6/30/2028	219,000	6,510	225,510
Installment Purchase Revenue Bond, Taxable Series 2020 E. Market Street Parking Garage - Matures 6/30/2040	306,000	178,723	484,723
2024 Capital Lease - 1,872,426 Fire Trucks - Matures 11/1/2034	132,000	55,236	187,236
	$657,000	$240,470	$897,470

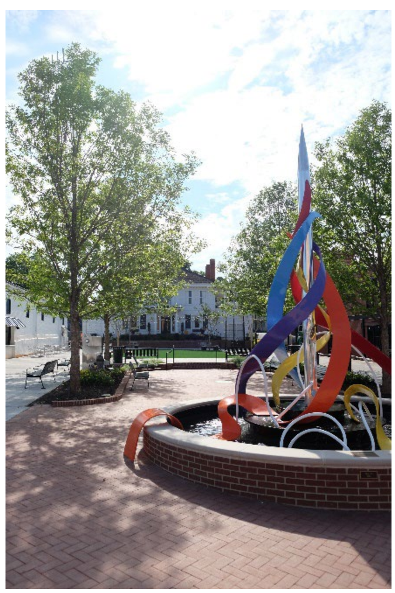
Public Works Facility Entrance

49100 NON-DEPARTMENTAL				
	ACTUAL 23/24	ACTUAL 24/25	BUDGET 25/26	ADOPTED 26/27
OPERATING EXPENDITURES				
.175 DISASTER RELIEF - PAYROLL	$0	$170,672	$0	$0
.104 WORKERS COMP	476,811	448,370	430,000	450,000
.107 PROPERTY INSURANCE	805,875	1,333,653	1,470,000	1,689,000
.112 CHRISTMAS BONUS	128,400	142,000	125,000	135,000
.117 EMPLOYEE BANQUET	20,971	18,101	20,000	20,000
.125 CONTINGENCY	0	0	749,375	669,955
.130 TRANSFER OUT	7,802,770	8,209,808	3,442,310	3,598,060
.131 TRANSFER OUT - CD GRANT	15,082	75,193	0	0
.175 DIASTER RELIEF	0	113,431	0	0
.190 MISC. EXPENDITURES	25,398	19,782	25,000	25,000
.199 AMERICAN RESCUE PLAN EXPENSE	7,000	0	0	0
.275 MUTUAL AID	0	488,926	0	0
.300 TRANSFER OUT - 99	484,447	485,196	0	0
TOTAL OPERATING	$9,766,754	$11,505,131	$6,261,685	$6,587,015
CAPITAL OUTLAY				
.88 SPECIAL PROJECTS	$0	$2,236	$0	$0
TOTAL CAPITAL OUTLAY	$0	$2,236	$0	$0
TOTAL	$9,766,754	$11,507,367	$6,261,685	$6,587,015

FY 2026-2027 BUDGET HIGHLIGHTS

.125 CONTINGENCY – Cost of Living – 3%
.130 TRANSFER OUT –

Cemetery	$375,280
Capital Fund	$750,000
Parks and Recreation	$1,030,000
Sanitation Fund	$1,442,780
	$3,598.060



Sculpture in North Main Commons

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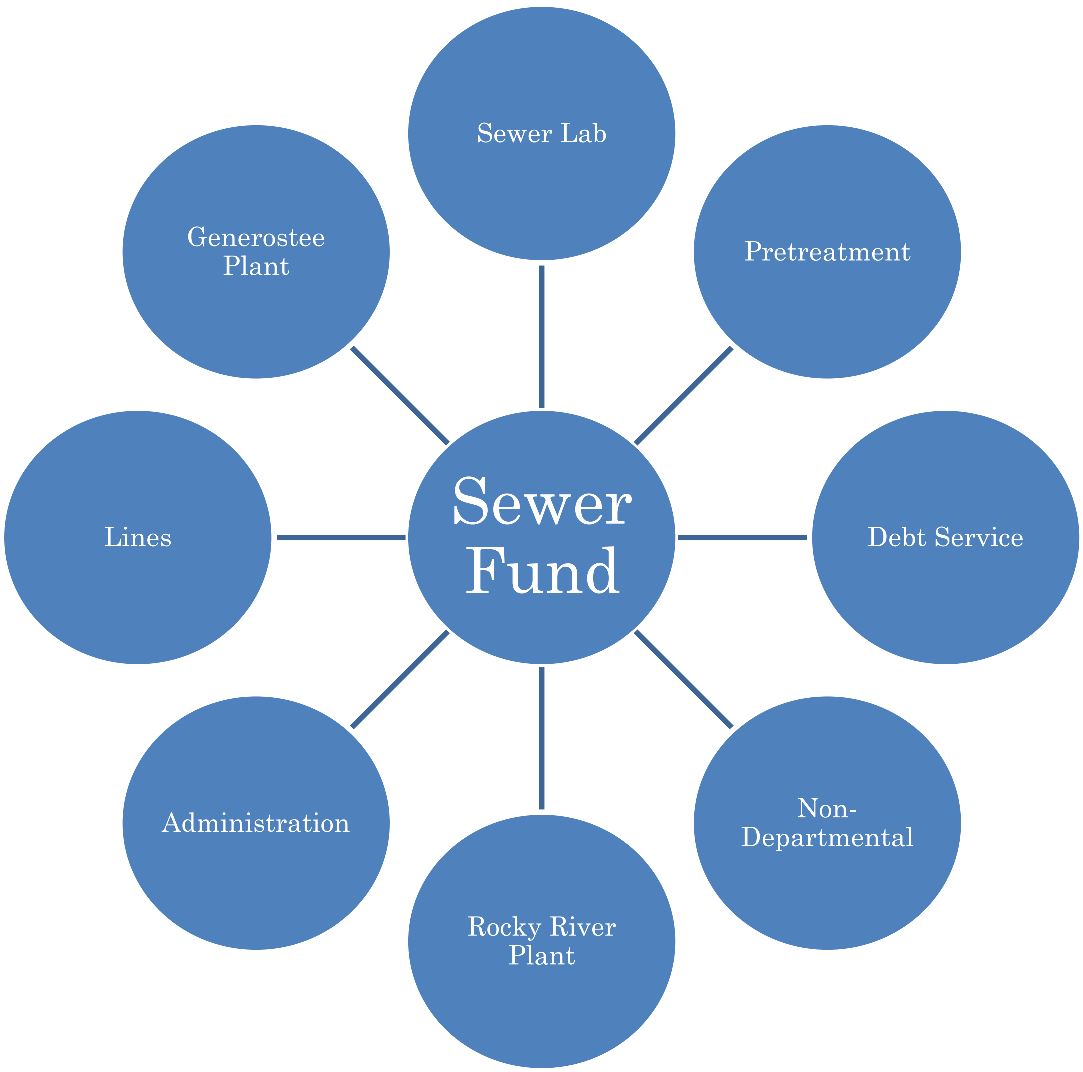
SEWER FUND


Sewer Lab
Genererostee Plant
Pretreatment
Lines
Sewer Fund
Debt Service
Administration
Non-Departmental
Rocky River Plant

SEWER DIVISION

For over 80 years, the City has owned and operated a sewer system consisting of collection, trunk and treatment facilities which serves the entire area within the City and populated areas immediately adjacent to its corporate limits. The City owns two wastewater treatment plants that provide sewer collection and treatment to the City of Anderson and surrounding areas. The Rocky River Wastewater Treatment Plant was originally constructed in 1965 and has a current rated capacity of 9.5 MGD. The Generostee Creek Wastewater Treatment Plant, also constructed in 1965, has a current rate capacity of 10.0 MGD.

The Sewer Division's main goals are to:

- Be good environmental stewards
- Collaborate and partner within the community to supply cost-effective sewer collection and treatment
- Treat sewage and discharge within SCDES and EPA standards
- Support economic development
- Prepare for future growth
- Have minimal customer complaints

The Sewer Division's operations center is located at 309 Kirkwood Drive on the Rocky River Wastewater Treatment Plant site. All sewer administrative and collection system personnel, equipment, materials, and supplies are located at the facility.

Sewer services are provided directly to residential, commercial, industrial, and institutional customers within the City, and, through contractual agreements, to Anderson County and the Homeland Park Water and Sewer District (Homeland Park). The Sewer System is subject to regulation by the South Carolina Department of Enviromental Services (SCDES). SCDES is responsible for insuring compliance with Federal and State water quality standards.

The City currently partners to provide sewer service with five separate water providers which include the following:

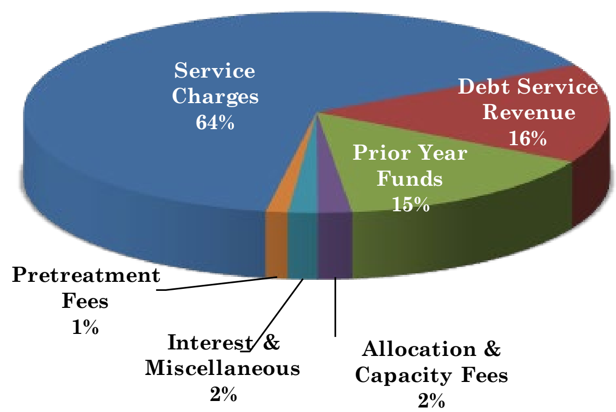
- Anderson County
- Homeland Park
- Starr-Iva
- West Anderson
- Big Creek Hammond

Homeland Park and Anderson County are served under wholesale arrangements and share in the payment of debt service for bonds used in the expansion and upgrade of the City's wastewater treatment facilities.

SEWER FUND
ANNUAL ADOPTED BUDGET
For Fiscal Year 2026-2027

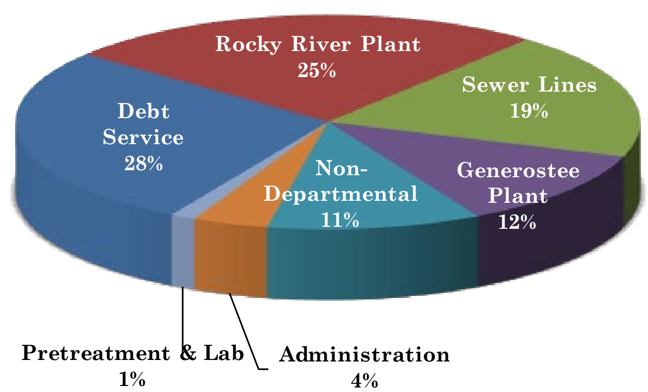
Sewer Fund Revenues by Source

Service Charges	$12,765,310
Debt Service Revenue	3,177,885
Prior Year Funds	2,947,840
Allocation & Capacity Fees	370,000
Interest & Miscellaneous	322,000
Pretreatment Fees	240,000
	$19,823,035



Sewer Fund Expenses by Department

Debt Service	$5,460,065
Rocky River Plant	4,985,885
Sewer Lines	3,810,555
Generostee Plant	2,338,545
Non-Departmental	2,195,100
Administration	773,740
Pretreatment & Lab	259,145
	$19,823,035



SEWER FUND
SUMMARY SCHEDULE OF REVENUES & EXPENSES
For Fiscal Years 23/24 - 26/27

REVENUES: **(by source)**	**23/24** **Actual**	**24/25** **Actual**	**25/26** **Budget**	**26/27** **Adopted**
Service Charges	$11,837,276	$12,189,629	$12,075,000	$12,765,310
Debt Service Revenue	2,651,247	2,649,285	3,177,200	3,177,885
Allocation Fees	220,000	400,350	195,000	195,000
Pretreatment Fees	248,736	219,958	240,000	240,000
Capacity/Inspection Fees	112,375	1,425,300	175,000	175,000
Interest Income	427,832	603,870	250,000	250,000
Prior Year Funds*	0	0	175,035	2,947,840
Street Cut Repairs	6,015	12,870	12,000	12,000
Donations	128,880	356,148	0	0
Miscellaneous	186,507	629,594	60,000	60,000
Grant Revenue	0	1,584,855	0	0
FEMA Reimbursement	0	193,939		
Transfer In	2,420,889	175,960	0	0
Interest & Miscellaneous	$18,239,757	$20,441,759	$16,359,235	$19,823,035

EXPENSES: **(by department)**	**23/24** **Actual**	**24/25** **Actual**	**25/26** **Budget**	**26/27** **Adopted**
Administration	$1,118,819	$790,757	$857,450	$773,740
Lines	1,555,208	1,468,863	3,138,890	3,810,555
Generostee Plant	1,560,377	1,429,553	2,423,355	2,338,545
Rocky River Plant	1,968,701	2,261,500	2,249,750	4,985,885
Lab	50,111	60,820	62,300	72,300
Pretreatment	139,890	172,079	165,535	186,845
Debt Service/Depreciation	1,566,079	1,489,323	5,469,705	5,460,065
Non-Departmental	5,094,721	6,482,465	1,992,250	2,195,100
Total Expenses	$13,053,906	$14,155,361	$16,359,235	$19,823,035

Operating Surplus (Deficit)	$5,185,851	$6,286,398	$0	$0
Net Position, beg. of yr.	$39,497,538	$44,683,389	$50,969,787	$50,969,787
Net Position, end of yr.	$44,683,389	$50,969,787	$50,969,787	$50,969,787

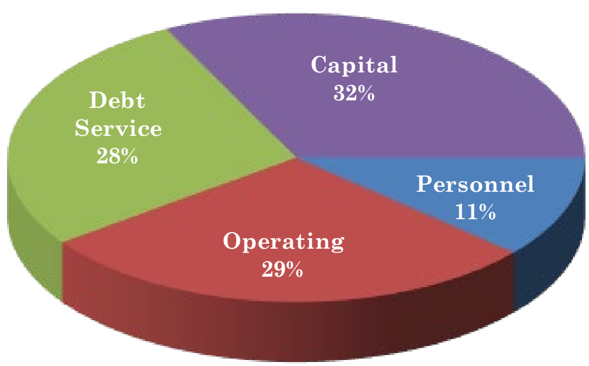
No Rate Increase

*In the Sewer Fund, the City plans to cash-fund $2,947,840 for capital improvements in the upcoming fiscal year. These investments focus on infrastructure repair, system upgrades, and studies to support long-term utility planning. The focus is on maintaining system reliability, leveraging grants through local matches, and preparing for future capital needs through targeted studies.

EXPENSE SUMMARY - CATEGORY

DEPARTMENT	Personnel	Operating	Capital	Total
Sewer Administration	$298,040	$475,700	$0	$773,740
Sewer Lines	1,048,205	482,350	2,280,000	3,810,555
Generostee Plant	451,645	862,900	1,024,000	2,338,545
Rocky River Plant	433,135	1,425,800	3,126,950	4,985,885
Sewer Lab	0	72,300	0	72,300
Pretreatment Fees	34,670	152,175	0	186,845
Debt Service	0	5,460,065	0	5,460,065
Non-Departmental	0	2,195,100	0	2,195,100
TOTAL	$2,265,695	$11,126,390	$6,430,950	$19,823,035

Expenses by Category



43250 SEWER ADMINISTRATION				
	ACTUAL	***ACTUAL***	***BUDGET***	***ADOPTED***
	23/24	***24/25***	***25/26***	***26/27***
PERSONNEL SERVICES				
.01 SALARIES & WAGES	$291,628	$332,725	$297,875	$225,875
.01-1 COMPENSATED ABSENCES	0	42,341	0	0
.03 PENSIONS	25,796	29,791	27,105	20,465
.03-1 PENSIONS - AJE	244,927	(135,655)	0	0
.04 FICA	20,721	23,664	22,785	17,200
.05 HEALTH INSURANCE	69,759	78,515	41,145	33,815
.06 LIFE INSURANCE	970	1,007	715	535
.13 LTD INSURANCE	216	251	175	150
TOTAL PERSONNEL	$654,017	$372,639	$389,800	$298,040
OPERATING EXPENSES				
.10 PRINTING & SUPPLIES	$202	$164	$500	$500
.14 MEMBERSHIP & DUES	3,636	757	150	200
.15 TRAVEL & CONFERENCE	1,381	3,607	4,000	5,200
.16 GASOLINE	17,340	3,495	6,000	6,000
.17 AUTO OPERATING EXPENSE	5,233	1,103	5,000	5,000
.20 ELECTRICITY	11,005	10,580	14,000	14,000
.21 TELEPHONE	1,367	583	5,000	5,000
.26 MAINTENANCE CONTRACTS	5,974	2,582	10,000	5,200
.28 BUILDING MAINTENANCE	4,824	2,813	2,500	2,500
.41 UNIFORMS & CLOTHING	1,678	1,693	2,000	2,000
.64 EMPLOYEE TRAINING	3,164	3,044	1,000	1,000
.65 PROFESSIONAL SERVICES	95,915	110,581	150,000	150,000
.71 SPECIALIZED SUPPLIES	7,080	5,634	6,500	18,100
.72 SPECIAL CONTRACTS	261,801	263,131	261,000	261,000
TOTAL OPERATING	$420,598	$409,768	$467,650	$475,700
CAPITAL OUTLAY				
.86 OTHER EQUIPMENT	$44,204	$8,350	$0	$0
TOTAL CAPITAL OUTLAY	$44,204	$8,350	$0	$0
TOTAL	$1,118,819	$790,757	$857,450	$773,740

PERSONNEL AUTHORIZATIONS

SEWER ADMINISTRATION				
POSITION TITLE	ACTUAL 23/24	ACTUAL 24/25	BUDGET 25/26	ADOPTED 26/27
Director (Split with Water Fund)	0.5	0.5	0.5	0.5
Assistant Director (Split with Water Fund)	0.5	0.5	0.5	0.5
Wastewater Treatment Manager	1	1	1	0
GIS Analyst (Split with Water Fund)	0.5	0.5	0.5	0.5
Administrative Specialist	1	1	1	1
Maintenance Tech IV	1	1	1	1
TOTAL	4.5	4.5	4.5	3.5

Aerial view of Rocky River Basin Liner Replacement project.

43252 SEWER LINES				
	ACTUAL	***ACTUAL***	***BUDGET***	***ADOPTED***
	23/24	***24/25***	***25/26***	***26/27***
PERSONNEL SERVICES				
.01 SALARIES & WAGES	$511,211	$563,388	$759,555	$745,690
.01-1 COMPENSATED ABSENCES	0	42,341	0	0
.02 OVERTIME	18,919	52,977	5,000	5,000
.03 PENSIONS	40,667	64,400	69,575	68,315
.03-1 PENSIONS- AJE	246,243	(136,065)	0	0
.04 FICA	38,247	44,658	58,490	57,430
.05 HEALTH INSURANCE	100,165	121,831	161,450	168,790
.06 LIFE INSURANCE	2,081	2,162	2,295	2,295
.13 LTD INSURANCE	405	480	625	685
TOTAL PERSONNEL	$957,939	$756,171	$1,056,990	$1,048,205
OPERATING EXPENSES				
.14 MEMBERSHIP & DUES	$183	$360	$500	$500
.15 TRAVEL & CONFERENCE	1,242	1,579	3,500	4,500
.16 GASOLINE	42,326	55,179	56,900	57,000
.17 AUTO OPERATING EXPENSE	66,434	58,931	56,000	56,000
.21 TELEPHONE	9,987	9,176	7,000	7,000
.26 MAINTENANCE CONTRACTS	0	0	0	15,500
.27 EQUIPMENT REPAIRS	42,206	40,067	30,000	35,000
.41 UNIFORMS & CLOTHING	5,320	4,152	5,000	6,500
.43 LAUNDRY & LINEN	23,904	23,799	28,000	12,000
.57 PIPES & MANHOLES	36,149	83,316	50,000	70,000
.64 EMPLOYEE TRAINING	7,611	5,437	5,000	5,850
.65 PROFESSIONAL SERVICES	17,892	32,340	40,000	40,000
.71 SPECIALIZED SUPPLIES	121,497	121,679	70,000	70,000
.72 SPECIAL CONTRACTS	113	0	2,500	2,500
.198 CMOM SPECIAL ASSESSMENT	1,464	111,446	100,000	100,000
TOTAL OPERATING	$376,327	$547,463	$454,400	$482,350
CAPITAL OUTLAY				
.86 OTHER EQUIPMENT	$3,605	$0	$65,000	$65,000
.88 SPECIAL PROJECTS	210,291	45,206	60,000	0
.180 I/I & CMOM	0	0	790,000	1,500,000
.198 SPECIAL PROJECTS-CMOM	7,045	120,024	712,500	715,000
TOTAL CAPITAL OUTLAY	$220,941	$165,230	$1,627,500	$2,280,000
TOTAL	$1,555,208	$1,468,863	$3,138,890	$3,810,555

FY 2026-2027 BUDGET HIGHLIGHTS

.180 I/I & CMOM – Sewer Line rehabilitation in various locations
.198 SPECIAL PROJECTS – CMOM Sewer Basin Model and City match for RIA Grant

PERSONNEL AUTHORIZATIONS

SEWER LINES				
POSITION TITLE	ACTUAL 23/24	ACTUAL 24/25	BUDGET 25/26	ADOPTED 26/27
Wastewater Line Superintendent	1	1	1	1
Collection System Manager	1	1	1	1
Crew Leaders	2	2	2	2
Collection Operators	11	11	11	11
Administrative Specialist	1	1	1	1
TOTAL	16	16	16	16

ACCOMPLISHMENTS

To keep the sewer system in good working conditions, the Sewer Lines Department:

- Responded to 740 customer requests to investigate sewer stop ups
- Completed 71 collection system repairs
- Raised and sealed 5 manholes for paving operations and to prevent inflow and infiltration in coordination with SCDOT
- Cleaned 50,068LF of collection lines using the Vac-All
- Installed 59 new sewer taps and 152 clean out cans
- Performed inspections of 169 service lines
- Bush-hogged 157,250 LF of collection system rights-of way
- Televised 16,630 LF of collection lines to locate taps and problem areas
- Surveyed 1,286 Sewer Assets with GPS equipment to update the sewer system map
- Completed 392 daily preventative maintenance checks at 7 pump stations

In 2015, the City of Anderson initiated a plan to address Sanitary Sewer Overflows (SSO). SSOs can be caused by aging infrastructure, vandalism, blockages from grease and roots, and/or extraneous water resulting in an under performance of the sewer collection system, increased cost, damage to private property, and hazards to public health. Using the Capacity, Management, Operations, and Maintenance Program (CMOM) guidelines developed by the U.S. Environmental Protection Agency, we are developing and implementing the following programs:

- Mapping Program
- Emergency Response Plan
- Sewer Overflow Response Plan
- Fats, Oils, and Grease Program
- Pump Station/Foreman Preventative Maintenance and Operations Program
- Gravity Line Preventative Maintenance Program
- Continuous Sewer Assessment Program
- Infrastructure Rehabilitation Program
- System Capacity Assurance Program
- Training Programs

This department is also on call 24 hours a day, seven days a week, to handle emergencies.

Sewer Lines - Performance Measures	2023 Actual	2024 Actual	2025 Projected	2025 Actual	2026 Projected
Stoppage Complaints	425	422	465	740	465
New Taps Installed	45	47	52	56	65
Right-of-ways Clearing (Linear Feet)	22,570	165,900	182,000	157,250	173,000
Sewer Lines Jetted (Linear Feet)	115,284	105,073	116,000	50,068	100,000
Collection System Inspection (Linear Feet)	57,956	9,645	10,700	16,630	18,300
Service Line Inspections	151	105	126	169	186
Manhole Adjustments	30	9	15	5	20
Percentage of Certified Operators	100%	100%	100%	100%	100%
Fats, Oils, & Grease (FOG) Inspections	285	331	347	316	332

Monthly Sewer Bill Comparison Between the City and Other South Carolina Utility Systems*

Utilities	Monthly Bill
City of Anderson	$42.05
Comparable Utilities:	
Anderson County	53.00
City of Clemson	45.30
Easley Combined Utility System	36.48
Town of Pelzer	19.81
Town of West Pelzer	71.68
Town of Central	54.52
City of Rock Hill	43.22
Renewable Water Resources	43.73
Average (Based on 5,000 gallons)	**$45.97**

43256 GENEROSTEE PLANT				
	ACTUAL 23/24	***ACTUAL 24/25***	***BUDGET 25/26***	***ADOPTED 26/27***
PERSONNEL SERVICES				
.01 SALARIES & WAGES	$312,034	$320,587	$279,055	$328,515
.01-1 COMPENSATED ABSENCES	0	42,341	0	0
.02 OVERTIME	$1,283	$1,553	$1,000	$1,000
.03 PENSIONS	28,497	29,289	25,485	29,985
.03-1 PENSIONS-AJE	226,781	(125,605)	0	0
.04 FICA	22,972	23,628	21,425	25,210
.05 HEALTH INSURANCE	51,197	55,284	55,150	65,865
.06 LIFE INSURANCE	748	852	745	835
.13 LTD INSURANCE	185	213	195	235
TOTAL PERSONNEL	$643,697	$348,141	$383,055	$451,645
OPERATING EXPENSES				
.14 MEMBERSHIP & DUES	$560	$400	$300	$300
.15 TRAVEL & CONFERENCE	0	0	1,500	1,500
.16 GASOLINE	3,442	3,489	6,500	6,500
.17 AUTO OPERATING EXPENSE	2,797	5,163	6,500	6,500
.20 ELECTRICITY	299,480	261,688	275,000	275,000
.21 TELEPHONE	15,169	19,873	12,600	12,600
.22 ELECTRICITY LIFT STATION	21,049	23,263	16,000	16,000
.23 HEATING FUEL	667	22,391	8,000	8,000
.24 WATER	113,449	103,550	135,000	135,000
.26 MAINTENANCE CONTRACTS	0	0	0	6,000
.27 EQUIPMENT REPAIRS	74,845	38,950	30,000	30,000
.28 BUILDING MAINTENANCE	4,151	7,999	15,000	15,000
.41 UNIFORMS & CLOTHING	1,380	1,072	1,900	2,500
.43 LAUNDRY & LINEN	11,273	11,063	10,000	6,000
.48 CHEMICALS	192,912	169,645	240,000	250,000
.54 GENERATOR FUEL	5,481	8,134	20,000	15,000
.64 EMPLOYEE TRAINING	1,573	1,330	2,000	2,000
.65 PROFESSIONAL SERVICES	56,321	62,890	35,000	35,000
.71 SPECIALIZED SUPPLIES	31,098	45,092	30,000	30,000
.72 SPECIAL CONTRACTS	17,379	19,710	10,000	10,000
TOTAL OPERATING	$853,028	$805,702	$855,300	$862,900
CAPITAL OUTLAY				
.86 OTHER EQUIPMENT	$9,630	$0	$0	$0
.88 SPECIAL PROJECTS	54,022	275,711	785,000	624,000
.190 REPAIR & REPLACE	0	0	400,000	400,000
TOTAL CAPITAL OUTLAY	$63,652	$275,711	$1,185,000	$1,024,000
TOTAL	$1,560,377	$1,429,553	$2,423,355	$2,338,545

FY 2026-2027 BUDGET HIGHLIGHTS

.88 SPECIAL PROJECTS – City match for SCIIP grant

PERSONNEL AUTHORIZATIONS

GENEROSTEE PLANT				
POSITION TITLE	ACTUAL 23/24	ACTUAL 24/25	BUDGET 25/26	ADOPTED 26/27
Wastewater Treatment Manager	0	0.5	0	0.5
Plant Manager	1	1	1	1
WWTP Operator	4	4	4	4
TOTAL	5	5.5	5	5.5

ACCOMPLISHMENTS

The Generostee Creek Wastewater Treatment Plant is located at 800 Hillhouse Road and is operated by one plant manager, two certified operators, and two-line technicians. The Surface Water Discharge Permit for the Generostee Creek Wastewater Treatment Plant at 10.0 MGD was reissued on March 1, 2019, in accordance with the National Pollution Discharge Elimination System. This permit is renewed every five years.

In 2025, the Generostee Plant:

- Treated and discharged 1.40 billion gallons of wastewater
- Dewatered 4.1 gallons of solids on the filter belt press
- Performed 156 chlorine residuals, 260 dissolved oxygen, 260 pH, and 260 temperature tests
- Collected DMR samples and had analyzed as required by SCDES
- Collected quarterly and annual sludge samples and had analyzed as required by SCDES and EPA
- Calibrated all water quality instrumentations and flow meters
- Passed annual and quarterly inspections with highest possible rating
- Complied with all recommendations of the operation and maintenance inspection reports
- Land-applied 941.50 dry tons of dewatered solids in accordance with State and Federal regulations
- Inspected all electrical control meters and connections quarterly
- Inspected all hoists in accordance with OSHA requirements

43257 ROCKY RIVER PLANT				
	ACTUAL 23/24	***ACTUAL 24/25***	***BUDGET 25/26***	***ADOPTED 26/27***
PERSONNEL SERVICES				
.01 SALARIES & WAGES	$260,082	$277,048	$259,355	$320,885
.01-1 COMPENSATED ABSENCES	0	42,341	0	0
.02 OVERTIME	4,932	13,122	500	500
.03 PENSIONS	22,987	26,406	23,645	29,245
.03-1 PENSION AJE	217,754	(120,605)	0	0
.04 FICA	19,477	21,365	19,880	24,585
.05 HEALTH INSURANCE	44,636	49,113	62,130	56,850
.06 LIFE INSURANCE	894	850	745	835
.13 LTD INSURANCE	187	196	195	235
TOTAL PERSONNEL	$570,949	$309,836	$366,450	$433,135
OPERATING EXPENSES				
.14 MEMBERSHIP & DUES	320	385	300	300
.15 TRAVEL & CONFERENCE	0	2,098	1,500	1,500
.16 GASOLINE	6,281	9,236	8,500	9,000
.17 AUTO OPERATING EXPENSE	3,710	5,522	13,000	13,000
.20 ELECTRICITY	369,859	366,642	365,000	365,000
.21 TELEPHONE	11,738	15,177	9,000	9,000
.22 ELECTRICITY LIFT STATION	17,561	12,538	13,000	13,000
.23 HEATING FUEL	23,836	29,431	45,000	45,000
.24 WATER	114,060	109,354	170,000	170,000
.26 MAINTENANCE CONTRACTS	1,185	1,568	1,500	6,000
.27 EQUIPMENT REPAIRS	199,940	68,200	100,000	100,000
.28 BUILDING MAINTENANCE	0	9,235	15,000	26,000
.41 UNIFORMS & CLOTHING	2,272	1,328	1,500	2,000
.43 LAUNDRY & LINEN	12,956	13,483	8,000	5,000
.48 CHEMICALS	361,793	531,754	470,000	500,000
.54 GENERATOR FUEL	6,791	11,144	5,000	5,000
.64 EMPLOYEE TRAINING	3,555	3,559	2,000	6,000
.65 PROFESSIONAL SERVICES	38,443	41,283	35,000	35,000
.71 SPECIALIZED SUPPLIES	111,313	136,040	100,000	100,000
.72 SPECIAL CONTRACTS	23,935	34,701	15,000	15,000
TOTAL OPERATING	$1,309,547	$1,402,678	$1,378,300	$1,425,800
CAPITAL OUTLAY				
.88 SPECIAL PROJECTS	$88,205	$548,987	$105,000	$2,726,950
.190 REPAIR & REPLACE	0	0	400,000	400,000
TOTAL CAPITAL OUTLAY	$88,205	$548,987	$505,000	$3,126,950
TOTAL	$1,968,701	$2,261,500	$2,249,750	$4,985,885

FY 2026-2027 BUDGET HIGHLIGHTS

.88 SPECIAL PROJECTS – City match for EDA grant, Non-Portable Water grant and Digester Lid Also lining for large EQ Basin and Influent Pump Station Pump Replacement

PERSONNEL AUTHORIZATIONS

ROCKY RIVER PLANT				
POSITION TITLE	ACTUAL 23/24	ACTUAL 24/25	BUDGET 25/26	ADOPTED 26/27
Wastewater Treatment Manager	0	0.5	0	0.5
Plant Manager	1	1	1	1
WWTP Operator	5	4	4	4
TOTAL	6	5.5	5	5.5

ACCOMPLISHMENTS

The Rocky River Wastewater Treatment Plant is located at 309 Kirkwood Drive and is operated by one plant manager, one plant operator, and four line technicians. The Surface Water Discharge Permit for the Rocky River Wastewater Treatment Plant at 9.5 MGD was reissued on June 1, 2022 in accordance with the National Pollutant Discharge Elimination System (NPDES). This permit is renewed every five years.

In 2025 the Rocky River Plant:

- Treated and discharged 1.50 billion gallons of wastewater
- Dewatered 5.7 million gallons of solids on the belt filter press
- Performed 260 dissolved oxygen, 260 pH, 261 temperature tests and 156 phosphorus tests
- Calibrated all water quality instrumentations and flow meters
- Passed annual and quarterly inspections with highest possible rating
- Complied with all recommendations of the operation and maintenance inspection reports
- Passed EPA quality control samples
- Inspected all electrical control meters and connections quarterly
- Inspected all hoists in accordance with OSHA requirements
- Land-applied 860.05 dry tons of dewatered solids in accordance with State and Federal regulations

Wastewater Treatment Plants - Performance Measures					
	2023 Actual	2024 Actual	2025 Projected	2025 Actual	2026 Projected
Treated Flows (Billions of Gallons)	4.89	3.142	3.8	2.9	3.0
Sludge Dewatered (Millions of Gallons)	7.4	6.76	7.2	9.7	8.0
Chlorine Residual Test Performed	3,000	3,000	3,000	156	156
Dissolved Oxygen Test Performed	574	522	522	520	520
pH Test Performed	574	522	522	520	520
Temperature Test Performed	574	522	522	520	520
Land Applied Sludge (Dry Tons)	1,342	960	1,200	1,800	1,500
Percentage of Certified Operators	100%	95%	100%	100%	100%
Phosphorus Tests Performed	-	158	157	156	156
Alkalinity Tests Performed	-	105	105	100	104

*Phosphorus and Alkalinty tests were first reported in the 2025-2026 budget year

43258 SEWER LAB				
	ACTUAL 23/24	ACTUAL 24/25	BUDGET 25/26	ADOPTED 26/27
OPERATING EXPENSES				
.10 PRINTING & SUPPLIES	$20	$12	$100	$100
.49 LAB SUPPLIES	11,094	14,916	12,000	12,000
.64 EMPLOYEE TRAINING	0	0	200	200
.65 PROFESSIONAL SERVICES	38,997	45,892	50,000	60,000
TOTAL OPERATING	$50,111	$60,820	$62,300	$72,300
TOTAL	$50,111	$60,820	$62,300	$72,300

FY 2026-2027 BUDGET HIGHLIGHTS

.65 PROFESSIONAL SERVICES – Contract for lab data from private laboratory

Aerial view of Digester Project at the Rocky River Plant

43259 PRETREATMENT & FOG				
	ACTUAL	***ACTUAL***	***BUDGET***	***ADOPTED***
	23/24	***24/25***	***25/26***	***26/27***
PERSONNEL SERVICES				
.01 SALARIES & WAGES	$20,948	$25,989	$25,885	$26,665
.03 PENSIONS	1,906	2,365	2,355	2,425
.03-1 PENSION AJE	4,513	0	0	0
.04 FICA	1,583	1,968	1,982	2,040
.05 HEALTH INSURANCE	5,805	6,303	3,301	3,450
.06 LIFE INSURANCE	76	80	69	70
.13 LTD INSURANCE	29	39	21	20
TOTAL PERSONNEL	$34,859	$36,743	$33,613	$34,670
OPERATING EXPENSES				
.10 PRINTING & SUPPLIES	$70	$0	$500	$500
.11 POSTAGE	173	49	150	150
.14 MEMBERSHIP & DUES	0	0	200	200
.16 GASOLINE	711	861	1,575	1,575
.17 AUTO OPERATING EXPENSE	178	127	1,000	1,000
.21 TELEPHONE	517	517	2,000	2,000
.41 UNIFORMS & CLOTHING	746	680	750	750
.61 PUBLIC NOTICES	757	678	2,400	2,000
.64 EMPLOYEE TRAINING	0	0	1,000	1,000
.65 PROFESSIONAL SERVICES	101,366	132,383	119,347	140,000
.71 SPECIALIZED SUPPLIES	513	41	3,000	3,000
TOTAL OPERATING	$105,031	$135,337	$131,922	$152,175
TOTAL	$139,890	$172,079	$165,535	$186,845

FY 2026-2027 BUDGET HIGHLIGHTS

.65 Professional Services – Industrial discharge sampling and testing by certified engineering firms

PERSONNEL AUTHORIZATIONS

SEWER PRETREATMENT				
	ACTUAL	ACTUAL	BUDGET	ADOPTED
POSITION TITLE	23/24	24/25	25/26	26/27
Utility Inspector/FOG Coordinator	0.5	0.5	0.5	0.5
TOTAL	0.5	0.5	0.5	0.5

ACCOMPLISHMENTS

The Pretreatment Department, regulated directly by South Carolina Department of Environmental Control (SCDES), submitted semi-annual and annual reports to SCDES summarizing the compliance of the permitted industries and enforcement activities such as notices of violation, administrative orders, and fines. Each industry was also inspected, and discharge samples were taken by the department. In 2024, a new industry was issued an industrial user permit.

The Pretreatment Program is responsible to:

- Prevent the introduction of pollutants into the wastewater treatment facilities, which may interfere with the plant operations and may affect desired use or disposal of municipal biosolids.
- Prevent the introduction of pollutants into the wastewater treatment facilities which will pass through the treatment processes to receiving streams.
- Improve opportunities to reclaim and recycle municipal and industrial wastewater and biosolids.
- Reduce the health and environmental risk of pollution caused by the discharge of toxic pollutants to the City's treatment facilities.
- Assist industries with questions regarding permit requirements and compliance issues.
- Eliminate the damaging impact of grease discharges on the wastewater collection and treatment facilities with the guidance of the implementation of the Fats Oils & Grease (FOG) program.
- Certify Grease Waste Hauling companies that transport grease in the City of Anderson to obtain a City of Anderson permit in addition to a South Carolina Department of Environmental Services permit.
- Assist Food Service Establishments (FSEs) with guidelines on the sizing and maintenance of grease interceptors, permitting, inspections, monitoring, reporting, and recordkeeping.

The Pretreatment Department fees and fines are established in the Sewer Use Ordinance and there is an Enforcement Response Guide that outlines steps to be taken. In 2024, industrial users permitted 1.174 million gallons per day of flow per day.

In addition to the specific pretreatment responsibilities, this department:

- Contracted with Goldie & Associates for Pretreatment Program Administration
- Reviewed quarterly discharge monitoring reports for all 15 permitted industrial facilities
- Performed Pretreatment inspections at all 15 permitted industrial facilities
- Performed sampling activities at 14 facilities (No discharge at 1 facility)
- Assessed and collected $109,732.72 in fees
- Updated and maintained lab data for Rocky River and Generostee Creek Wastewater Treatment Plants using Wastewater Management Software
- Produced the monthly discharge monitoring reports for the Rocky River and Generostee Creek Wastewater Treatment Plants
- Produced the semi-annual and annual Pretreatment reports for Rocky River and Generostee Creek Wastewater Treatment Plants to SCDES
- Produced the quarterly biosolids production and land application reports for both plants

- Produced the annual biosolids reports for both plants to EPA
- Coordinated biosolids sampling and soil sampling for both plants
- Prepared and submitted annual Tier Two Reports to EPA as well as to Anderson County Emergency Services Division: with copies directly to each respective first responding Fire Department, the Anderson County Fire Department, and the City of Anderson Fire Department

The City certified waste hauling companies through the Fats, Oils, and Grease program, resulting in 14 total certified waste hauling for the City of Anderson. Other certification classes will be held throughout the upcoming year for additional haulers as needed.

Under the Fats, Oils, and Grease Program, the City also:

- Recorded approximately 387,185 gallons of FOG removed from the sewer system
- Issued 11 new food service establishment permits
- Implemented public education and outreach program to target residential customers to encourage proper disposal of cooking grease and food scraps
- Provided guidance on the installation of grease control devices of newly constructed food service establishments and on-site alterations to existing grease interceptors (i.e. baffle wall construction, internal plumbing, etc.)
- Inspected multiple facilities for backflow prevention devices
- Inspected 331 food service establishments

Pretreatment - Performance Measures - Fiscal Year					
	2023 Actual	2024 Actual	2025 Projected	2025 Actual	2026 Projected
Permitted Flow (Millions of Gallons per day)	1.289	1.301	1.305	1.173	1.175
Fees Assessed	$108,686	$109,724	$110,465	$111,180	$112,000
Inspections Performed	16	17	17	17	18

47250 DEBT SERVICE				
	ACTUAL 23/24	***ACTUAL 24/25***	***BUDGET 25/26***	***ADOPTED 26/27***
OPERATING EXPENSES				
.77 BOND PRINCIPAL	$0	$0	$3,725,600	$3,894,355
.78 BANK CHARGES	85,306	132,430	87,000	87,000
.79 INTEREST EXPENSE	1,480,773	1,356,893	1,657,105	1,478,710
TOTAL OPERATING	$1,566,079	$1,489,323	$5,469,705	$5,460,065

SEWER FUND DEBT OUTSTANDING

BOND/PRINCIPAL	*PRINCIPAL*	*INTEREST*	*TOTAL*
2016 Water & Sewer Refunding Bonds $17,821,300 Sewer portion unrefunded City's Portion 50.66% Matures July 2032	$ 1,636,600	$ 626,465	$ 2,263,065
2018 State Revolving Loan Fund $5,456,060 Pump Station Loan Matures May 2048	182,755	72,685	255,440
2021 Water & Sewer Refunding Bonds $23,255,000 - 2016 Portion refunded City's Portion 50.66% Matures July 2039	-	498,465	498,465
2022 Water & Sewer Refunding Bonds $20,425,000 - 2012 Refunded City's Portion 41.22% Matures July 2032	1,815,000	240,875	2,055,875
2024 Capital Lease - $1,499,060 Euipment - Matures 11/1/2029	260,000	40,220	300,220
TOTAL	$3,894,355	$1,478,710	$5,373,065

49100 NON-DEPARTMENTAL					
		ACTUAL 23/24	ACTUAL 24/25	BUDGET 25/26	ADOPTED 26/27
OPERATING EXPENSES					
.104	WORKER'S COMPENSATION	$74,956	$60,349	$55,000	$64,400
.107	PROPERTY INSURANCE	252,613	290,673	305,000	346,000
.109	SALES & USE TAX	9,906	6,275	15,000	15,000
.112	CHRISTMAS BONUS	13,800	15,850	14,500	14,500
.115	INDIRECT COST	800,000	950,000	950,000	1,090,450
.118	BAD DEBT	19,250	63,961	0	0
.122	OTHER POST EMPLOYMENT BENEFITS	(2,039)	264	0	0
.130	TRANSFERS OUT	0	750,000	0	0
.137	SICK LEAVE PAYOUT	6,000	1,358	0	12,000
.140	DEPRECIATION EXPENSE	3,787,873	4,149,593	0	0
.142	AMORTIZATION EXPENSE	71,749	71,749	0	0
.142	GAIN/LOSS ON DISPOSAL OF ASSET	18,492	0	0	0
.183	FIRE SERVICE FEES	40,000	120,000	120,000	120,000
.190	MISC. EXPENDITURES	2,122	2,393	50,000	50,000
.197	CUSHION RESERVE	0	0	482,750	482,750
	TOTAL OPERATING	$5,094,721	$6,482,465	$1,992,250	$2,195,100
	TOTAL	$5,094,721	$6,482,465	$1,992,250	$2,195,100

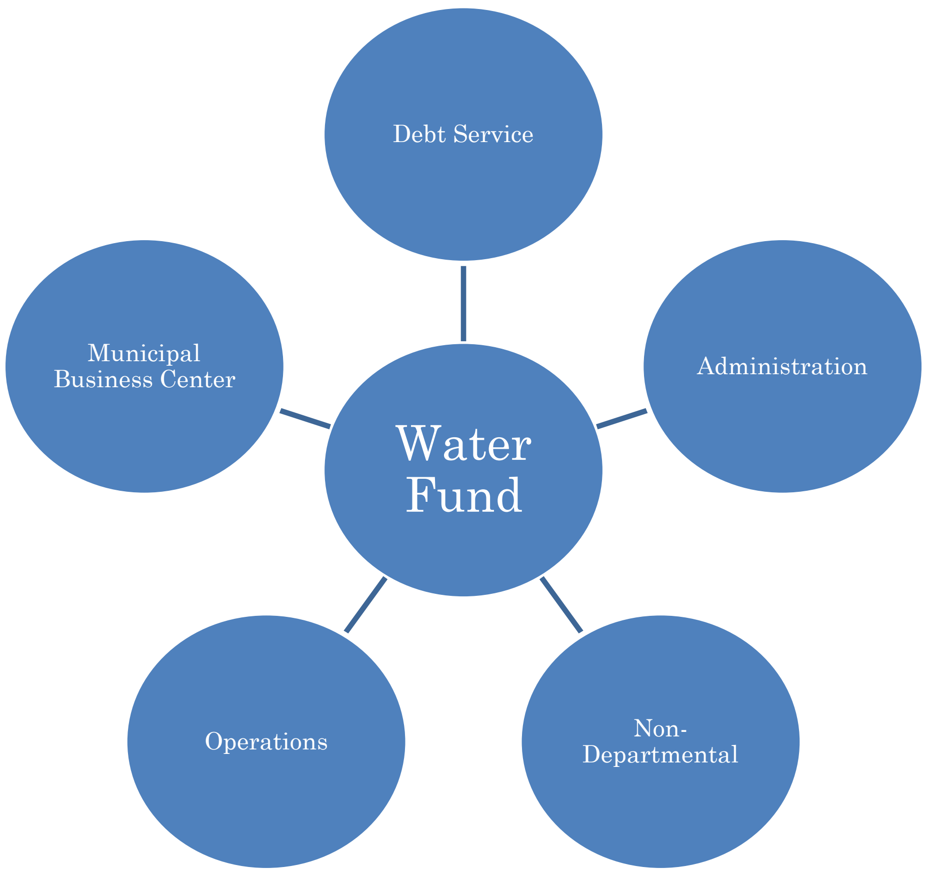
FY 2026-2027 BUDGET HIGHLIGHTS

.115 INDIRECT COSTS – Transfer to general fund in lieu of property taxes, franchise fees, and overhead cost recovery

.197 CUSHION RESERVE – Debt service coverage ratio to be retained by the City per Bond Ordinance.

Sewer crew at work

WATER FUND


Debt Service
Municipal Business Center
Administration
Water Fund
Operations
Non-Departmental

WATER DIVISION

The retail distribution portion of the water system contains approximately 373 miles of pipe ranging from 3/4 inch to 30 inches in diameter and serves residential, commercial, and industrial customers within the City and its surrounding area. The Retail Distribution System also includes eight elevated storage tanks: i) provide water more than the peak demands, ii) establish hydraulic operating pressure for the distribution system, and iii) provide adequate fire protection. In addition, the Retail Distribution System has one booster pump station with two 45 HP pumps to provide special pressure requirements to a section of the distribution system.

Electric City Utilities has a Cross Connection Control Program to prevent contamination of the Water Distribution System. As a part of this program, backflow prevention devices are installed as required by SCDES. These devices must be tested upon installation and annually thereafter.

The Water Division's main goals are to:

- Provide the highest quality water
- Provide adequate pressures
- Provide ample fire protection
- Support economic development
- Prepare for future growth
- Have few customers complaints

The Water Division's operations center is located at 314 Tribble Street. All water operations personnel, equipment, materials, and supplies are located at this facility.

The Water Administration Office is centrally located at 601 South Main Street for customer service.

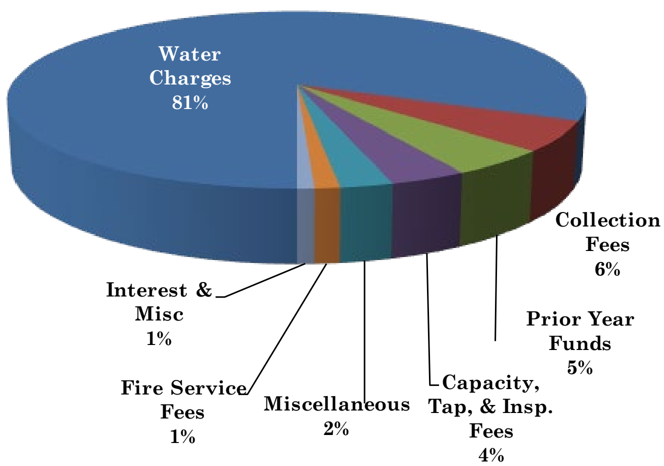
The Electric City Utilities Staff are committed to providing the highest quality drinking water and look forward to serving the citizens of Anderson for years to come.

ANDERSON
ELECTRIC CITY
UTILITIES

CITY OF ANDERSON, SOUTH CAROLINA
ANNUAL ADOPTED BUDGET
For Fiscal Year 2026-2027

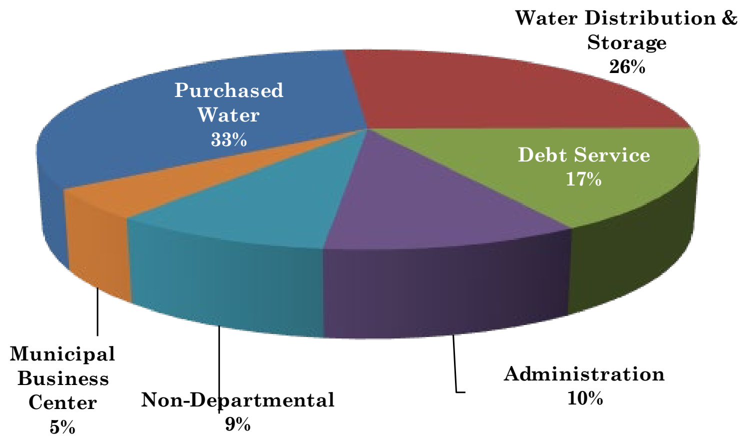
Water Fund Revenues by Source

Water Charges	$9,870,000
Collection Fees	670,000
Prior Year Funds	588,425
Capacity, Tap, & Insp. Fees	445,000
Miscellaneous	305,000
Fire Service Fees	145,000
Interest & Misc	100,000
	$12,123,425



Water Fund Expenses by Program

Purchased Water	$3,995,555
Water Distribution & Storage	3,192,830
Debt Service	2,000,085
Administration	1,262,405
Non-Departmental	1,083,550
Municipal Business Center	589,000
	$12,123,425



SUMMARY SCHEDULE OF REVENUES & EXPENSES
For Fiscal Years 23/24 - 26/27

REVENUES: (by source)	**23/24 Actual**	**24/25 Actual**	**25/26 Budget**	**26/27 Adopted**
Service Charges	$9,069,480	$9,290,774	$9,680,200	$9,870,000
Capacity & Tap Fees	442,216	1,192,158	350,000	445,000
Fire Service Fees	144,334	146,310	145,000	145,000
Donations to Water System	55,748	158,948	0	0
Interest	124,443	190,071	75,000	100,000
Collection Fees	663,670	658,123	690,000	670,000
Prior Year Funds*	0	0	307,830	588,425
Miscellaneous	304,864	305,829	305,000	305,000
Transfer In	0	946,450	0	0
Total Revenues	$10,804,754	$12,888,662	$11,553,030	$12,123,425

EXPENSES: (by department)	**23/24 Actual**	**24/25 Actual**	**25/26 Budget**	**26/27 Adopted**
Administration	$1,741,821	$715,977	$1,137,490	$1,262,405
Operations O&M	3,250,610	1,790,032	2,192,960	2,377,830
Operations Capital	67,974	373,585	1,120,000	815,000
Municipal Business Center	151,428	142,483	214,000	589,000
Purchased Water	3,495,798	3,635,419	3,927,610	3,995,555
Debt Service/Depreciation	1,797,669	1,733,259	2,004,970	2,000,085
Non-Departmental	805,169	989,283	956,000	1,083,550
Total Expenses	$11,310,469	$9,380,038	$11,553,030	$12,123,425

Operating Surplus (Deficit)	($505,715)	$3,508,623	$0	$0
Net Position, beg. of yr.	7,590,089	7,084,374	10,592,998	10,592,998
Net Position, end of yr.	$7,084,374	$10,592,998	$10,592,998	$10,592,998

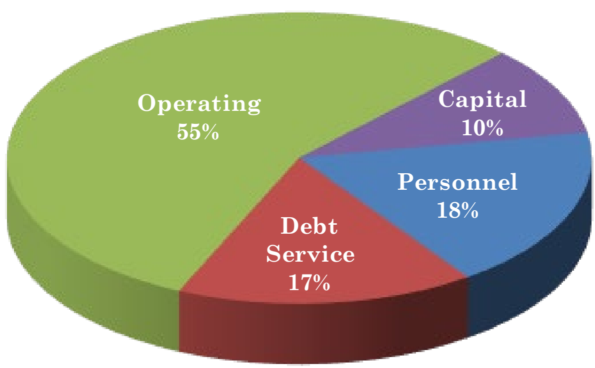
No Rate Increase

*In the Water Fund, the City has allocated $588,425 in cash funding for essential water infrastructure projects in the upcoming fiscal year. These projects aim to improve system reliability, fire protection, and long-term maintenance. These investments are funded without the use of debt and are part of the City's ongoing effort to maintain and improve its water system through responsible use of available cash resources.

EXPENSE SUMMARY - CATEGORY

DEPARTMENT	Personnel	Operating	Capital	Total
Administration	$898,075	$343,500	$20,830	$1,262,405
Water Distribution & Storage	1,286,030	1,091,800	815,000	3,192,830
Municipal Business Center	0	214,000	375,000	589,000
Debt Service	0	2,000,085	0	2,000,085
Purchased Water	0	3,995,555	0	3,995,555
Non-Departmental	0	1,083,550	0	1,083,550
TOTAL	$2,184,105	$8,728,490	$1,210,830	$12,123,425

Expenses by Category



43260 WATER ADMINISTRATION				
	ACTUAL 23/24	***ACTUAL 24/25***	***BUDGET 25/26***	***ADOPTED 26/27***
PERSONNEL SERVICES				
.01 SALARIES & WAGES	$628,594	$671,610	$628,400	$659,845
.01-1 COMPENSATED ABSENCES	0	51,843	0	0
.03 PENSIONS	54,264	58,019	57,185	60,045
.03-1 PENSIONS -AJE	589,277	(526,655)	0	0
.04 FICA	45,570	48,826	48,075	50,475
.05 HEALTH INSURANCE	114,550	128,277	144,200	124,980
.06 LIFE INSURANCE	2,528	2,474	2,065	2,065
.13 LTD INSURANCE	2,509	1,780	565	665
TOTAL PERSONNEL	$1,437,292	$436,174	$880,490	$898,075
OPERATING EXPENSES				
.10 PRINTING & SUPPLIES	$6,447	$7,675	$8,000	$8,000
.13 BILLING SUPPLIES	145,241	121,979	145,000	145,000
.14 MEMBERSHIP & DUES	241	416	500	500
.15 TRAVEL & CONFERENCE	3,814	1,549	2,000	2,000
.16 GASOLINE	12,689	9,106	17,000	15,000
.17 AUTO OPERATING EXPENSE	4,151	7,026	7,000	7,000
.21 TELEPHONE	6,245	5,810	8,000	7,000
.26 MAINTENANCE CONTRACTS	77,535	78,418	40,000	104,500
.45 BILLING SERVICES	0	23,478	0	25,000
.46 METER READING SERVICES	23,546	19,189	20,000	20,000
.64 EMPLOYEE TRAINING	1,020	740	1,500	1,500
.65 PROFESSIONAL SERVICES	5,682	4,162	6,000	6,000
.190 MISCELLANEOUS	1,817	253	2,000	2,000
TOTAL OPERATING	$288,429	$279,803	$257,000	$343,500
.86 OTHER EQUIPMENT	$16,100	$0	$0	$0
.88 SPECIAL PROJECTS	0	0	0	20,830
TOTAL CAPITAL OUTLAY	$16,100	$0	$0	$20,830
TOTAL	$1,741,821	$715,977	$1,137,490	$1,262,405

FY 2026-2027 BUDGET HIGHLIGHTS

.26 MAINTENANCE CONTRACTS - BSA Annual Maintenance
.88 SPECIAL PROJECTS – ADA Website Compliance

Water Ops crew at work.

PERSONNEL AUTHORIZATIONS

WATER ADMINISTRATION				
	ACTUAL	ACTUAL	BUDGET	ADOPTED
POSITION TITLE	23/24	24/25	25/26	26/27
Finance Director	1	1	0.5	0.5
Water Administration Manager	1	1	1	1
Billing Specialist	1	1	1	1
Customer Support Specialist	1	0	0	0
Collections Specialist	1	1	1	1
Work Order Specialist	1	1	1	1
Customer Service Specialist	5	5	5	5
Water Administration Techs	2	2	2	2
Meter Readers	4	4	4	4
TOTAL	17	16	15.5	15.5

Water Administration is responsible for the accurate, timely collection and billing of water, sewer, storm water, capital, and sanitation charges as well as billing any other fees generated in the utility function.

Goal: To provide payment options that meet all our customers' needs and minimize the requirement of customers having to come into the office to transact business.

Goal: To ensure all billed accounts are collected promptly, reducing the ageing of receivables.

Water Administration - Performance Measures - by Calendar Year					
	2023 Actual	2024 Actual	2025 Projected	2025 Actual	2026 Projected
Number of walk in customers	2,834	1,781	1,800	2,398	2,300
Number of new service applications - walk in	208	118	120	179	175
Number of new service applications - online	N/A	122	145	67	75
Number of online payments	6,101	7,934	8,100	8,062	8,500
Number of lock box payments	2,347	2,308	2,400	2,076	2,000
Number of customer emails	706	501	550	641	700
Number of customer phone calls	1,876	1,903	1,900	2,298	1,650
Number of meter re-read work orders	129	55	55	30	30
Utility bill accounts receivable - 91+ days overdue	$ 1,124,567	$ 853,107	$855,000	$ 1,013,000	$855,000

43262 WATER OPERATIONS				
	ACTUAL 23/24	***ACTUAL 24/25***	***BUDGET 25/26***	***ADOPTED 26/27***
PERSONNEL SERVICES				
.01 SALARIES & WAGES	$797,560	$849,903	$843,600	$894,660
.01-1 COMPENSATED ABSENCES	0	51,843	0	0
.02 OVERTIME	33,834	43,678	35,000	35,000
.03 PENSIONS	71,798	92,742	79,955	84,600
.03-1 PENSION AJE	815,102	(728,481)	0	0
.04 FICA	61,414	65,277	67,215	71,120
.05 HEALTH INSURANCE	132,305	155,947	180,260	193,500
.06 LIFE INSURANCE	2,532	2,621	2,415	2,415
.13 LTD INSURANCE	530	551	665	4,735
TOTAL PERSONNEL	$1,915,075	$534,080	$1,209,110	$1,286,030
OPERATING EXPENSES				
.10 PRINTING & SUPPLIES	$2,463	$4,327	$3,350	$3,350
.14 MEMBERSHIP & DUES	753	982	2,000	2,000
.15 TRAVEL & CONFERENCE	4,750	4,550	3,500	5,200
.16 GASOLINE	34,954	37,644	65,000	65,000
.17 AUTO OPERATING EXPENSE	47,855	42,364	36,000	36,000
.20 ELECTRICITY	36,687	37,394	35,000	35,000
.21 TELEPHONE	34,842	29,695	26,000	26,000
.26 MAINTENANCE CONTRACTS	87,980	86,996	82,000	143,650
.27 EQUIPMENT REPAIRS	2,601	3,649	8,000	15,000
.28 BUILDING MAINTENANCE	21,709	19,820	20,000	20,000
.41 UNIFORMS & CLOTHING	26,189	18,535	25,000	15,000
.50 UTILITIES SUPPLIES	383,644	485,136	300,000	320,000
.51 TANK MAINTENANCE	239,425	52,676	50,000	50,000
.52 UTILITY SUPPLIES - MAINS	307,030	347,341	200,000	220,000
.55 IRRIGATION	6,963	5,758	8,000	8,000
.64 EMPLOYEE TRAINING	8,362	4,947	10,000	10,000
.65 PROFESSIONAL SERVICES	80,431	46,535	100,000	100,000
.71 SPECIALIZED SUPPLIES	8,155	26,156	8,000	15,600
.190 MISCELLANEOUS	741	1,447	2,000	2,000
TOTAL OPERATING	$1,335,535	$1,255,952	$983,850	$1,091,800
CAPITAL OUTLAY				
.86 OTHER EQUIPMENT	$11,759	$7,490	$180,000	$150,000
.88 SPECIAL PROJECTS	56,215	366,095	940,000	665,000
TOTAL CAPITAL OUTLAY	$67,974	$373,585	$1,120,000	$815,000
TOTAL	$3,318,584	$2,163,617	$3,312,960	$3,192,830

FY 2026-2027 BUDGET HIGHLIGHTS

.26 MAINTENANCE CONTRACTS - DHEC Drinking Water Fee, Palmetto Utility Protection services, DHEC Site sample plan.

.86 OTHER EQUIPMENT – Utility Service Truck F450

.88 SPECIAL PROJECTS -

HMGP Water Tank Generator Match	$50,000
Dead End Line Removal Valve	$100,000
Engineering For Cleveland St	$140,000
Engineering For Old Mill Rd	$75,000
Tank Maintenance	$300,000
	$665,000

PERSONNEL AUTHORIZATIONS

WATER OPERATIONS				
POSITION TITLE	ACTUAL 23/24	ACTUAL 24/25	BUDGET 25/26	ADOPTED 26/27
Director (Split with Sewer Fund)	0.5	0.5	0.5	0.5
Assistant Director (Split with Sewer Fund)	0.5	0.5	0.5	0.5
Distribution Manager	1	1	1	1
Administrative Assistant	1	1	1	1
Utility Inspector/FOG Coordinator (Split with Sewer Fund)	0.5	0.5	0.5	0.5
GIS Analyst (Split with Sewer Fund)	0.5	0.5	0.5	0.5
Line Superintendent	2	2	2	1
Distribution Operators	11	11	11	12
TOTAL	17	17	17	17

ACCOMPLISHMENTS

To keep the Water Distribution system in the best possible condition to serve its customers with the highest quality of water, Electric City Utilities staff:

- Distributed approximately 1.58 billion gallons of drinking water to customers
- Repaired 81 water mains
- Repaired / Renewed 167 service lines
- Relocated 8 water meters to better serve our customers
- Addressed 42 reports of low water pressure
- Flushed water lines for 91 water quality complaints
- Replaced or repaired 261 stopped or damaged meters
- Replaced 10-meter cans and/or lids considered to create hazardous conditions
- Responded to 26 calls from customers having no water
- Responded to 275 emergencies after hours' calls
- Repaired 14 fire hydrants
- Replaced 8 fire hydrants
- Flow-tested 27 fire hydrants
- Collected 480 water samples to ensure water quality standards
- Surveyed 989 Water Assets with GPS equipment to update the water system map
- Mailed 1,487 letters for annual backflow testing requirements
- Inspected 7 water tanks to comply with SCDES regulations
- Installed 156 new domestic meters for residential and commercial use
- Installed 17 new irrigation meters for residential and commercial use
- Continued collecting surveys regarding Lead and Copper for EPA usage

This department is also on call 24 hours a day, seven days a week, to handle emergencies.

Water Operations - Performance Measures					
	2023 Actual	2024 Actual	2025 Projected	2025 Actual	2026 Projected
Distribution Lines Maintained (Miles)	385	385	395	375	376
Leaks Investigated	200	220	220	442	300
Water Mains Repaired	47	61	65	81	70
Water Services Repaired	185	132	130	140	130
New Taps Installed	195	156	150	173	150
Service Renewals Completed	45	72	60	27	30
Utility Locates Completed	6,267	8,899	8,000	7,824	7,500
Meter Test Completed	7	15	10	3	5
Meter Replacements	135	213	100	261	250
Hydrants Flow-tested	280	65	150	27	389
Valves Exercised	240	33	270	0	1,033
Backflow Devices Inspected	1,855	2,060	2,000	1,911	2,000
Water Tank Inspections Completed (Weekly)	365	365	365	365	365
Water Tank Inspections Completed (Annual)	7	7	7	7	7
Hydrants Mapped with GPS	85	120	125	29	389
Valves Mapped with GPS	393	75	300	111	1,033
Percentage of Certified Operators	100%	100%	100%	100%	100%

Monthly Water Bill Comparison Between the City and Other South Carolina Utility Systems*

Utilities	**Monthly Bill**
City of Anderson	$28.84
Comparable Utilities:	
Sandy Springs Water District	42.55
West Anderson Water District	35.11
Broadway Water District	45.68
SJWD Water District	19.25
Starr-Iva Water District	48.40
City of Clemson	29.66
Powdersville Water District	40.65
Town of Pendleton	40.14
Town of Central	28.65
Pioneer Water District	51.20
Average (Based on 5,000 gallons)	**$38.13**

46710 MUNICIPAL BUSINESS CENTER				
	ACTUAL	***ACTUAL***	***BUDGET***	***ADOPTED***
	23/24	***24/25***	***25/26***	***26/27***
OPERATING EXPENSES				
.20 ELECTRICITY	$53,423	$52,955	$60,000	$60,000
.21 TELEPHONE	364	28	500	500
.23 HEATING FUEL	297	297	500	500
.26 MAINTENANCE CONTRACTS	4,998	16,013	6,000	6,000
.28 BUILDING MAINTENANCE	52,290	38,257	100,000	100,000
.71 SPECIALIZED SUPPLIES	38,462	33,048	45,000	45,000
.190 MISCELLANEOUS	1,593	1,885	2,000	2,000
TOTAL OPERATING	$151,428	$142,483	$214,000	$214,000
CAPITAL OUTLAY				
.88 SPECIAL PROJECTS	$0	$0	$0	$375,000
TOTAL CAPITAL OUTLAY	$0	$0	$0	$375,000
TOTAL	$151,428	$142,483	$214,000	$589,000

FY 2026-2027 BUDGET HIGHLIGHTS

.88 SPECIAL PROJECTS- HVAC unit and related Mechanical Engineering and preliminary 3rd floor upfit and design.

The Municipal Business Center is located at 601 S. Main St. This building houses all payment functions of the City. Offices include Electric City Utilities, Business License, Planning, Community Development, and Building and Codes.

Municipal Business Center

47250 DEBT SERVICE				
	ACTUAL 23/24	***ACTUAL 24/25***	***BUDGET 25/26***	***ADOPTED 26/27***
OPERATING EXPENSES				
.77 BOND PRINCIPAL	$0	$0	$1,296,900	$1,358,400
.78 BANK CHARGES	69,823	96,464	72,700	72,700
.79 INTEREST EXPENSE	494,596	427,739	635,370	568,985
.82 SRF LOAN EXPENSE	0	0	0	0
TOTAL OPERATING	$564,419	$524,204	$2,004,970	$2,000,085

WATER FUND DEBT OUTSTANDING			
BOND/PRINCIPAL	***PRINCIPAL***	***INTEREST***	***TOTAL***
2016 Water and Sewer Refunding Bonds			
$391,300 - Water portion unrefunded	33,400	12,785	46,185
Matures July 2032			
2021 Water & Sewer Refunding Bonds			
$23,255,000 - 2016 Refunded & SRF 2006/2006B	365,000	223,700	588,700
Matures July 2039			
2022 Water & Sewer Refunding Bonds			
$20,425,000 - 2012 Refunded	960,000	332,500	1,292,500
Matures July 2032			
	$1,358,400	$568,985	$1,927,385

City of Anderson water tower

49100 NON-DEPARTMENTAL				
	ACTUAL	***ACTUAL***	***BUDGET***	***ADOPTED***
	23/24	***24/25***	***25/26***	***26/27***
OPERATING EXPENSES				
.100 PROFESSIONAL SERVICES	$9,317	$10,938	$10,000	$10,000
.101 PURCHASED WATER COST	3,495,798	3,635,419	3,927,610	3,995,555
.103 INDIRECT COST	685,000	835,000	835,000	959,550
.104 WORKERS' COMPENSATION	15,127	29,000	22,000	24,000
.107 PROPERTY INSURANCE	49,621	61,046	66,000	67,000
.109 SALES AND USE TAX	871	1,793	1,000	1,000
.112 CHRISTMAS BONUS	14,900	16,050	17,000	17,000
.118 BAD DEBT EXPENSE	32,066	60,875	0	0
.122 OPEB	2,318	402	0	0
.137 SEP. ACCR - SICK LEAVE	20,768	4,002	0	0
.140 DEPRECIATION EXPENSE	1,233,250	1,209,056	0	0
.142 AMORTIZATION EXPENSE	(32,365)	(32,365)	0	0
.143 GAIN/LOSS ON DISP OF ASSETS	3,892	0	0	0
.190 MISC. EXPENDITURES	3,653	2,542	5,000	5,000
TOTAL OPERATING	$5,534,218	$5,833,757	$4,883,610	$5,079,105
TOTAL	$5,534,218	$5,833,757	$4,883,610	$5,079,105

FY 2025-2026 BUDGET HIGHLIGHTS

.101 PURCHASED WATER – Wholesale cost of purchasing water from Anderson Regional Joint Water System – 5.78% O&M increase

.103 INDIRECT COST – Transfer to General Fund in lieu of property taxes, franchise fee and overhead cost recovery

Water Department employee performing fire hydrant maintenance

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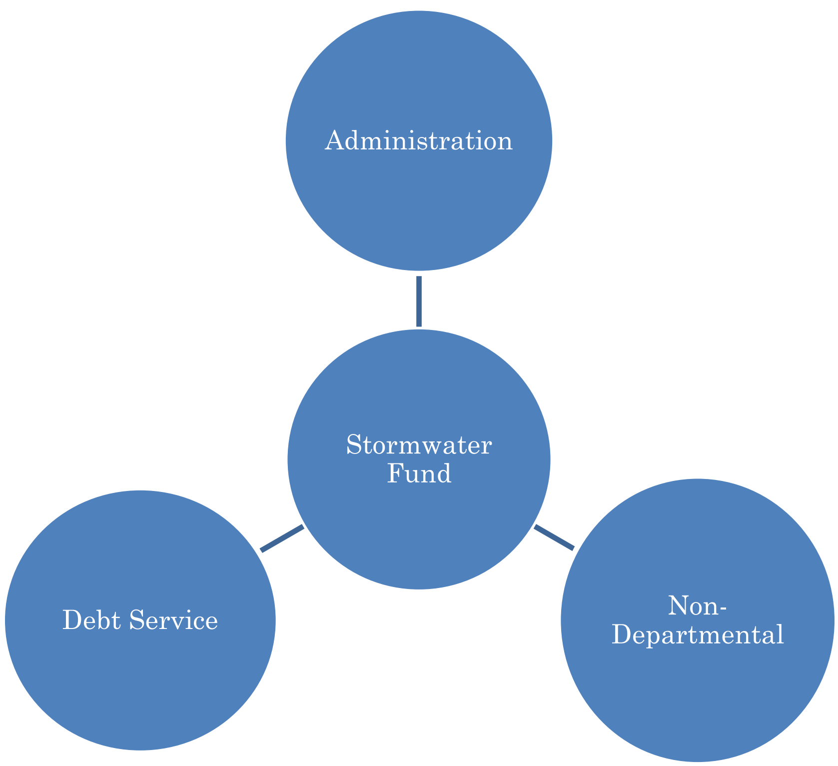
STORMWATER FUND



Stormwater Fund

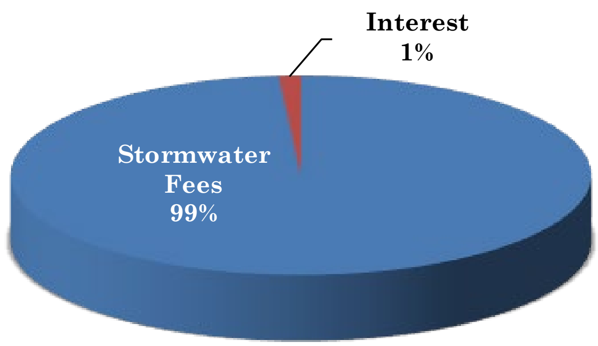
The City of Anderson, the owner/operator of a Small Municipal Separate Storm Sewer System (SMS4), is required to develop, implement, and enforce a stormwater management program designed to reduce the discharge of pollutants to the "maximum extent practicable" to protect water quality, health, and safety of the environment and the public. At a minimum, the City is required to meet the following measures: Public Education and Outreach, Public Involvement/Participation, Illicit Discharge Detection and Elimination, Construction Site Stormwater Runoff Management, Post-Construction Stormwater Management, and Pollution Prevention/Good Housekeeping.

Stormwater crew accessing partial road washout.

CITY OF ANDERSON, SOUTH CAROLINA
ANNUAL ADOPTED BUDGET
For Fiscal Year 2026 - 2027

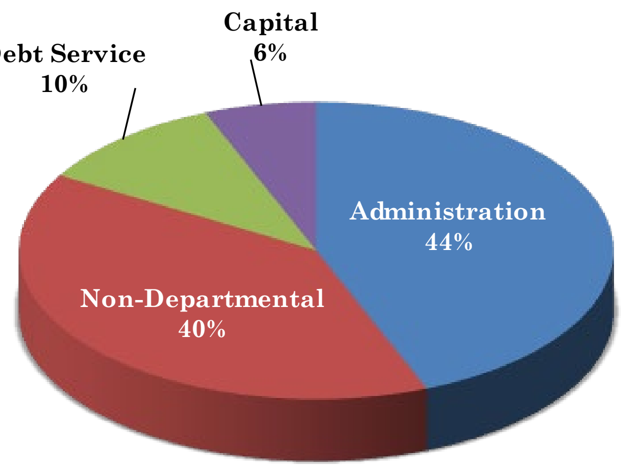
Stormwater Fund Revenues by Source

Stormwater Fees	$1,200,000
Interest	15,000
	$1,215,000



Stormwater Fund Expenses by Program

Administration	$533,960
Non-Departmental	479,715
Debt Service	127,325
Capital	74,000
	$1,215,000



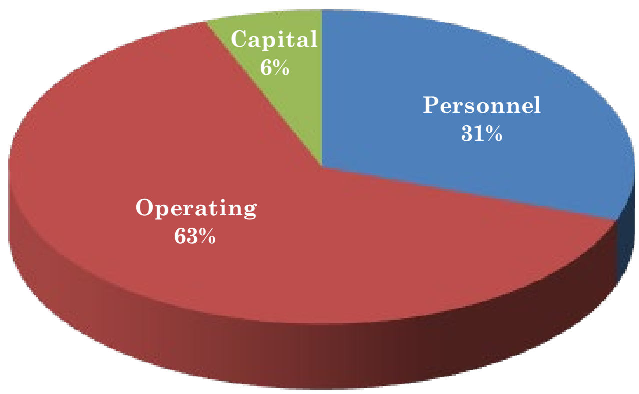
STORMWATER FUND
SUMMARY SCHEDULE OF REVENUES & EXPENSES
For Fiscal Years 23/24 - 26/27

REVENUES: (by source)	**23/24** Actual	**24/25** Actual	**25/26** Budget	**26/27** Adopted
Stormwater Utility Fee	$1,170,879	$1,173,139	$1,170,000	$1,200,000
Miscellaneous/Interest	32,132	78,163	15,000	15,000
Transfer In - ARPA	938,154	510,058	0	0
Total Revenues	$2,141,165	$1,761,361	$1,185,000	$1,215,000

EXPENSES: (by department)	**23/24** Actual	**24/25** Actual	**25/26** Adopted	**26/27** Adopted
Administration	$606,409	$370,771	$508,215	$533,960
Capital	58,229	130,895	361,400	74,000
Debt Service/Depreciation	23,881	23,769	127,320	127,325
Non-Departmental	527,447	630,119	188,065	479,715
Total Expenses	$1,215,966	$1,155,555	$1,185,000	$1,215,000
Operating Surplus	$925,199	$605,806	$0	$0
Net Position, beg. of year	$5,523,380	$6,448,579	$7,054,385	$7,054,385
Net Position, end of year	$6,448,579	$7,054,385	$7,054,385	$7,054,385

EXPENSE SUMMARY - CATEGORY

DEPARTMENT	Personnel	Operating	Capital	Total
Administration	$371,110	$162,850	$74,000	$607,960
Debt Service	0	127,325	0	127,325
Non-Departmental	0	479,715	0	479,715
TOTAL	$371,110	$769,890	$74,000	$1,215,000



43267 STORMWATER ADMINISTRATION				
	ACTUAL 23/24	***ACTUAL 24/25***	***BUDGET 25/26***	***ADOPTED 26/27***
PERSONNEL SERVICES				
.01 SALARIES & WAGES	$193,640	$242,083	$263,670	$271,085
.01-1 COMPENSATED ABSENCES	0	18,533	0	0
.02 OVERTIME	12,141	11,531	12,000	12,000
.03 PENSIONS	17,941	23,063	25,085	25,760
.03-1 PENSION AJE	224,784	(148,193)	0	0
.04 FICA	15,006	18,880	21,090	21,655
.05 HEALTH INSURANCE	25,015	36,039	37,940	39,650
.06 LIFE INSURANCE	741	695	745	745
.13 LTD INSURANCE	125	155	195	215
TOTAL PERSONNEL	$489,393	$202,786	$360,725	$371,110
OPERATING EXPENSES				
.10 PRINTING & SUPPLIES	$4,525	$5,287	$8,000	$8,000
.14 MEMBERSHIP & DUES	2,804	3,271	1,500	3,200
.15 TRAVEL & CONFERENCE	3,061	3,545	3,000	5,000
.16 GASOLINE	22,231	21,693	24,815	24,815
.17 AUTO OPERATING EXPENSE	22,740	30,463	25,000	25,000
.20 ELECTRICITY	435	435	435	435
.21 TELEPHONE	5,116	4,581	3,000	3,000
.26 MAINTENANCE CONTRACTS	2,684	2,175	6,500	11,000
.41 UNIFORMS & CLOTHING	2,492	2,235	3,000	3,000
.47 ENGINEERING CONSULTING	0	0	3,000	3,000
.61 PUBLIC NOTICES	817	2,288	1,000	2,000
.64 EMPLOYEE TRAINING	1,303	1,949	1,500	2,000
.65 PROFESSIONAL SERVICES	27,850	37,115	36,000	40,000
.71 SPECIALIZED SUPPLIES	20,960	40,739	30,740	32,400
.190 MISC. EXPENSES	0	12,208	0	0
TOTAL OPERATING	$117,016	$167,984	$147,490	$162,850
CAPITAL OUTLAY				
.86 OTHER EQUIPMENT	$0	$0	$100,000	$0
.88 SPECIAL PROJECTS	58,229	130,895	261,400	74,000
TOTAL CAPITAL OUTLAY	$58,229	$130,895	$361,400	$74,000
TOTAL	$664,638	$501,666	$869,615	$607,960

FY 2026-2027 BUDGET HIGHLIGHTS

.88 SPECIAL PROJECTS – TMDL Monintoring and Clemson Public Education

PERSONNEL AUTHORIZATIONS

STORMWATER				
POSITION TITLE	ACTUAL 23/24	ACTUAL 24/25	BUDGET 25/26	ADOPTED 26/27
Manager	1	1	1	1
Stormwater Inspector	1	1	1	1
Motor Equipment Operator III	3	2	2	2
Intern	0	0.5	0.5	0.5
TOTAL	5	4.5	4.5	4.5

ACCOMPLISHMENTS

The City of Anderson's stormwater management program has been successful in implementing and enforcing a program designed to reduce the discharge of pollutants to the maximum extent practical to protect water quality.

Residential education efforts focused on pet waste and pollution prevention. Commercial education efforts concentrated on detention pond maintenance and repair. Sixteen pet waste stations operated in the downtown district and city parks, along with 21 pet waste educational signs. Efforts also included the design of educational "fun fact" signage for installation in City parks, highlighting stormwater and environmental topics such as "Only Rain Down the Drain," live staking, riparian buffers, floodplains, native plants, pet waste management, and the importance of preserving green space. The SMS4 also maintained over 200 catch basin markers in residential subdivisions, with contact information to report illicit discharges. City staff continue to receive training on best management practices.

Advertisements and presentations were delivered to community groups and interested citizens about the city's capital improvement program. Several advertisements aired on local television, educating the public on proper disposal of pet waste. Garbage cart notices (23,436) were distributed during Thanksgiving and Christmas holidays, providing information on keeping neighborhood storm drains free of leaves, grass clippings, soils, oils, paints and chemicals.

The SMS4 also continued a five-year contract with Clemson University's Carolina Clear program. The benefits of the program include Clemson University's extensive resources and experience in environmental education, social marketing and the evaluation of such efforts through community surveys.

The Anderson & Pickens Counties Stormwater Partners (Carolina Clear) impacted approximately 1,278,750 people through mass media efforts (exhibits, fairs, festivals, television, billboards, internet, publications and outreach materials), 42,956 through public education and outreach activities, and 2,489 through involvement and participation efforts (Carolina Yards certifications, Clemson Extension programs, SC Adopt-A-Stream, partner meetings and other programs).

Illicit Discharge Detection and Elimination (IDDE)

Boundaries of major watersheds within the city limits have been identified, and stormwater infrastructure and outfall mapping is continuously updated to reflect new development and system modifications.

Dry weather screening and outfall inspections were conducted throughout the reporting period to identify potential illicit discharges. One illicit discharge was detected during the reporting period. Any identified issues were investigated and addressed in accordance with the City's IDDE procedures.

High priority facility inspections were conducted to identify potential sources of illicit discharges, evaluate pollutant exposure and spill risks, and ensure compliance with stormwater regulations. Eight facilities were inspected during the reporting period.

An oil/grease interceptor at the City's Fleet Services facility was properly maintained.

Construction Site Stormwater Runoff Control

The SMS4 reviewed 20 commercial and residential site plans in accordance with state and local regulations, permitted 7 commercial and residential sites for land-disturbing activities, attended 7 pre-construction meetings, and conducted 279 construction site inspections during the reporting period. Compliance was enforced through routine inspections, issuance of notices of violation, and follow-up inspections to ensure corrective actions were implemented.

SMS4 conducted one final site inspection in accordance with state and local regulations and issued one termination of coverage for land-disturbing activities during the reporting period.

SMS4 Land Disturbance Permits			
3	Courtesy Plan Reviews	7	Pre-Construction Meetings
20	Site Plan Reviews	279	Regulatory Site Inspections
7	MS4 Approvals	2	Notice of Violations
0	Plan Modification Reviews	1	Final Site Inspections
0	Plan Modification Approvals	1	Notice of Terminations

Pollution Prevention/Good Housekeeping

Professional development and training activities included attendance at quarterly South Carolina Association of Stormwater Managers meetings, quarterly Anderson & Pickens Counties Stormwater Partners meetings, three APWA conferences (national, state and local chapters), Certified Erosion Prevention and Sediment Control Inspector (CEPSCI) recertification, Post-Construction BMP Inspector recertification, chemical spill response, backhoe operations and safety, substance abuse awareness, National Weather Service Integrated Warning Team workshop, and OpenGov permitting and work order management software workshops, supporting staff competency in stormwater management and regulatory compliance. Municipal facilities were operated in accordance with Pollution Prevention/Good Housekeeping practices, including proper material handling, spill prevention, and routine maintenance of stormwater infrastructure.

Stormwater staff also received 48 hours of safety training during the reporting period.

The city's storm sewer system was maintained by city crews, a jet rodder machine, street sweeping truck, leaf vacuum truck and excavator. Approximately 327 lane miles of streets within the city limits were swept, collecting over 307 tons of debris.

	Storm Basins	Storm Channel	Storm Culverts	Storm Facilities	Storm Inlet	Storm Outlets	Storm Pipe	Street
Cleaned	1	-	-	-	4	-	40	327
Inspected	1	-	-	-	16	-	2,756	-
Installed	-	1,900	-	-	30	-	-	-
Inventoried	-	-	-	2	20	13	12	-
Relined	-	-	-	-	-	-	140	-
Repaired	1	-	-	-	5	-	-	-
Replaced	-	-	-	-	-	-	1,523	-

Work Orders

Stormwater staff completed tasks on 94 drainage-related work orders during the reporting period.

Mosquito Control

SMS4 received 89 citizen requests for mosquito related issues. Over 36 linear street miles were sprayed for mosquitoes on a citizen call-in basis, along with the placement of 6 mosquito briquettes in chronic breeding sites and hard to reach areas.

Capital Improvement Plan

The City of Anderson and Anderson County continued to partner on water quality sampling at locations along the Rocky River TMDL and Big Generostee Creek TMDL. Water quality data was actively collected to assess the Rocky River and Big Generostee Creek watersheds and to guide in the continued implementation of TMDL monitoring and assessment plans.

Implementation of a document management system for the storage of historic documents and land disturbance permits continued.

American Rescue Plan (ARPA) Stormwater Infrastructure Program

Stormwater system improvements along North Street between East Calhoun Street and East Orr Street were initiated in 2025 to address failing corrugated metal pipe located along rear property lines. During 2025, approximately 400 linear feet of storm drainage piping and 7 storm inlets were installed as part of the system replacement. Utility conflicts with existing water and wastewater infrastructure were also resolved by rerouting those utilities to accommodate the new storm drainage system. These improvements enhance system reliability, improve stormwater conveyance, and help reduce the potential for localized flooding and sediment transport to downstream waterways. Work on the project will continue in 2026 to complete the remaining stormwater infrastructure improvements.

Construction of the Whitner Creek restoration project through Linley Park was completed in June 2025. The project removed approximately 1,400 linear feet of concrete flume and restored a portion of Whitner Creek to a more natural channel using low-impact development (LID) features. Improvements also included the replacement of 1,123 linear feet of storm drainage piping and 21 storm inlets. The completed project restored the creek corridor, improved stormwater conveyance, and increased flood storage capacity in the southern portion of the park, resulting in reduced flow velocities and decreased sediment and pollutant transport downstream while enhancing the park’s natural environment.

Construction of the streambank restoration project along Lafayette and East River Streets was completed in March 2025. The project stabilized approximately 500 linear feet of streambank using restoration techniques designed to reduce erosion and improve channel stability. These improvements help reduce sediment transport to the stormwater system and downstream waterways while improving long-term drainage system performance.

Restoration of Cater's Lake began in March 2025 and continued throughout the year to enhance water quality, stormwater function, and park amenities. Work completed in 2025 included dredging of the pond and forebay to restore storage capacity and improve sediment removal efficiency. Additional improvements underway include closure of the intersection of Hiawatha Drive and East Greenville Street to eliminate cut-through traffic and provide space for an entrance plaza and additional parking. Construction of paved walkways, installation of native plant species, development of a nesting island, and construction of a covered bridge are also in progress to enhance public access, ecological function, and overall park aesthetics. The project is scheduled to be completed in March 2026.

Repairs to damaged concrete wing walls associated with a drainage outlet along Whitner Creek near Glenn Street were advanced following damage caused by Hurricane Helene in 2024. The damage occurred after several large trees fell across the infrastructure during the storm, compromising the structural stability of the drainage outlet, nearby utilities, and the stormwater conveyance system. During 2025, the site was surveyed, construction plans were prepared, and a contractor was competitively selected for the FEMA Public Assistance-funded project. Construction is scheduled to begin in early 2026 to replace the damaged infrastructure, restore proper stormwater conveyance, and reduce the risk of erosion and infrastructure failure during future storm events.

These capital improvement projects support the City's efforts to reduce pollutant loading, improve system capacity, and enhance overall watershed health.

Other Accomplishments

The Stormwater Department responded to 132 after-hour emergencies involving roadway hazards, spills and flooding issues.

Following impacts from Hurricane Helene in 2024, staff worked with FEMA Public Assistance representatives throughout 2025 to support disaster recovery efforts across multiple City departments. Activities included compiling documentation, developing project worksheets, and preparing cost summaries for five Public Works projects, one Fire Department project, and four Utilities projects involving debris removal, emergency protective measures, and damaged infrastructure and equipment. This work included documentation and reimbursement requests for force account labor, equipment, materials, and mutual aid assistance associated with response and recovery efforts. These efforts support FEMA reimbursement for response and recovery costs and help ensure timely restoration of stormwater, transportation, and utility systems impacted by the storm. Coordination with FEMA and work to obtain reimbursement will continue in 2026.

The Stormwater Manager continued to serve on the Upstate South Carolina Type 3 Incident Management Team (IMT), a regional team that supports emergency response operations across South Carolina. During 2025, planning and equipment purchases were completed for the development of a new mobile command post trailer that will be deployed in support of regional incident management operations. The command post trailer will enhance the team's ability to support incident command, coordinate operational activities, and improve communication and situational awareness during emergency events

OBJECTIVES

As the stormwater management program enters next year, SMS4 will continue to progress with implementation of the NPDES General Permit for Stormwater Discharges from Regulated SMS4s effective January 1, 2014. Updates to stormwater infrastructure and outfall mapping will continue, along with dry weather screening and tracking/elimination of illicit discharges. Field screening of watersheds will continue. Public Works staff with the potential to improve stormwater quality through the course of their work will continue to be provided training opportunities. Public education efforts will include the installation of educational “fun fact” signage in City parks to increase awareness of stormwater impacts and promote practices that protect water quality. The SMS4 will continue to evaluate program effectiveness and adapt BMP implementation as needed to ensure continued progress toward reducing pollutant discharges.

Several planned projects include continuation of the SMS4 Compliance and TMDL Implementation Plan, stormwater system improvements at Cater’s Lake (pond and site restoration), North St (pipe replacement), and Whitner Creek Wingwalls Replacement

Stormwater Management - 2025 Performance Measures	2023 Actual	2024 Actual	2025 Actual	2026 Projected
Number of mass media campaign (*APCSP)	823,062	575,687	813,853	737,534
Number in attendance for workshops/seminars hosted or sponsored by (*APCSP)	7,383	7,525	10,434	8,447
Number of pollution prevention educational signs installed	30	30	21	27
Number of internet resources estimated hits (*ASCSP)	1,097,654	2,325,191	464,897	1,295,914
Number of utility bill insert distributions	10,600	10,357	23,436	14,798
Number of television advertisements (ECTV)	0	0	2	1
Number of pet waste stations operating	12	12	16	13
Number of pollution prevention marker installation on City drainage infrastructure (number installed and operating)	200	200	200	200
Number of citizens reporting concerns through Stormwater telephone hotline	118	94	115	109
Number of street sweeper lane miles swept	125	134	327	195
Number of debris collected by street sweeper (tons)	170	60	307	179
Number of storm drainage pipe replaced/installed (linear feet)	9,455	140	1,663	3,753
Number of illicit discharge reports through the Stormwater telephone hotline	1	0	1	1
Number of mosquito control miles sprayed	37	49	36	41
Number of mosquito control briquettes placed in chronic breeding sites	0	0	6	2
Number of after-hour emergencies responded to	131	61	132	108
Number of land disturbance permit application reviews	41	29	23	31
Number of land disturbance permit application approvals	20	13	7	13
Number of pre-construction meetings attended	10	8	7	8
Number of land disturbance site inspections	135	185	279	160
Number of violation notices issued	1	2	2	4
Number of land disturbance final inspections	4	2	1	2
Number of terminations of coverage for land-disturbing activities	3	1	1	2
Number of annual post-construction inspections	1	1	1	1
Number of permanent demonstration sites across the City demonstrating diverse best management practices for protecting water quality	3	3	5	4
Number of stormwater projects completed that help reduce pollutant runoff	0	1	0	0
Number of stormwater capital projects completed that help reduce pollutant runoff	3	1	2	2
Number of City employee training on good housekeeping practices	400	400	400	400
Number of professional development training hours	125	221	192	179
Anderson & Pickens Counties Stormwater Partners (APCSP)				
Mass Media Total Impacts (billboards, television, internet, publications, exhibits)	1,942,175	2,911,349	1,278,750	2,044,091
Public Education Total Impacts (Adult and Youth programs)	7,383	7,525	42,956	19,288
Education and Involvement Total Impacts (Adopt A Stream, Litter Sweeps and etc.)	1,428	613	2,489	1,510

47250 DEBT SERVICE				
	ACTUAL 23/24	***ACTUAL 24/25***	***BUDGET 25/26***	***ADOPTED 26/27***
OPERATING EXPENSES				
.77 BOND PRINCIPAL	$0	$0	$107,105	$109,540
.78 BANK CHARGES	8,850	11,071	9,500	9,500
.79 INTEREST EXPENSE	15,031	12,698	10,715	8,285
TOTAL OPERATING	$23,881	$23,769	$127,320	$127,325

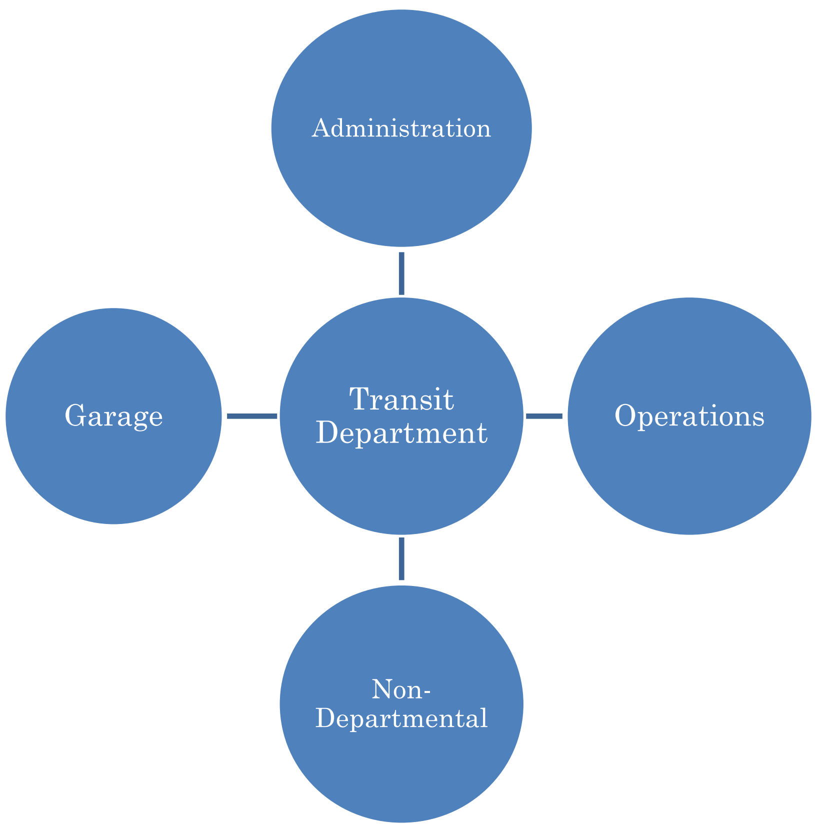
STORMWATER FUND DEBT OUTSTANDING			
BOND/PRINCIPAL	***PRINCIPAL***	***INTEREST***	***TOTAL***
State Revolving Loan - $469,000 Orr Street Drainage Project Matures - 8/1/2029	$27,430	$1,827	$29,257
State Revolving Loan - $1,410,598 Huntington Hills Lake Restoration Matures - 2/1/2030	82,110	6,458	88,568
TOTAL	$109,540	$8,285	$117,825

49100 NON-DEPARTMENTAL				
	ACTUAL 23/24	***ACTUAL 24/25***	***BUDGET 25/26***	***ADOPTED 26/27***
OPERATING EXPENSES				
.103 INDIRECT COST	$125,125	$125,125	$125,125	$125,125
.104 WORKERS' COMPENSATION	6,261	8,012	7,100	8,000
.107 PROPERTY INSURANCE	7,582	3,234	8,100	12,600
.109 SALES & USE TAX	461	762	750	750
.112 CHRISTMAS BONUS	2,500	2,500	2,500	2,500
.118 BAD DEBT EXPENSE	3,630	6,803	0	0
.122 OTHER POST EMPLOYEE BENEFITS	2,179	69	0	0
.137 SICK LEAVE PAYOUT	1,788	0	0	0
.140 DEPRECIATION EXPENSE	377,437	477,585	0	0
.190 MISC EXPENSE	483	342	44,490	330,740
.199 AMERICAN RESCUE PLAN EXP	0	5,689	0	0
TOTAL OPERATING	$527,447	$630,119	$188,065	$479,715
TOTAL	$527,447	$630,119	$188,065	$479,715

FY 2025-2026 BUDGET HIGHLIGHTS

.103 INDIRECT COST – Transfer covers the cost of the Engineer and Street Dept Costs

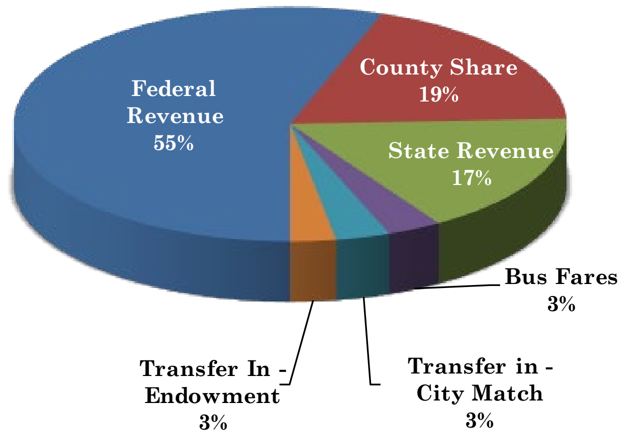
TRANSIT FUND



CITY OF ANDERSON, SOUTH CAROLINA
ANNUAL ADOPTED BUDGET
For Fiscal Year 2026 - 2027

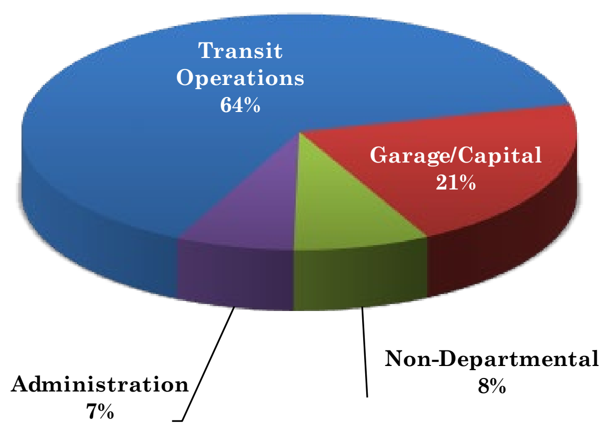
Transit Fund Revenues by Source

Federal Revenue	$1,045,375
County Share	356,235
State Revenue	315,645
Bus Fares	60,000
Transfer in - City Match	60,000
Transfer In - Endowment	50,000
	$1,887,255



Transit Fund Expenses by Department

Transit Operations	$1,207,870
Garage/Capital	399,035
Non-Departmental	150,115
Administration	130,235
	$1,887,255



SUMMARY SCHEDULE OF REVENUES & EXPENSES
For Fiscal Years 23/24 - 26/27

REVENUES: (by source)	**Actual** 23/24	**Actual** 24/25	**Budget** 25/26	**Adopted** 26/27
Federal Revenue	$810,244	$1,043,719	$926,980	$1,045,375
State Revenue	263,861	205,334	193,430	315,645
Anderson County	314,063	309,712	253,000	356,235
Fare Box Fees	52,542	54,238	60,000	60,000
Transfer - Endowment	45,205	41,150	50,000	50,000
Transfer - City	147,058	165,682	60,000	60,000
Misc. Revenue	56,355	208,548	0	0
Total Revenues	$1,689,328	$2,028,384	$1,543,410	$1,887,255

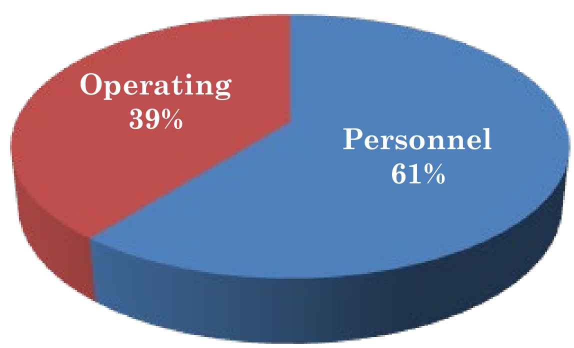
EXPENSES: (by department)	**Actual** 23/24	**Actual** 24/25	**Budget** 25/26	**Adopted** 26/27
Administration	$135,272	$128,205	$122,105	$130,235
Garage/Capital	441,343	352,617	302,120	399,035
Transit Operations	1,172,160	867,960	969,175	1,207,870
Non-Departmental	620,762	644,897	150,009	150,115
Total Expenses	$2,369,537	$1,993,678	$1,543,410	$1,887,255

Operating Surplus (Deficit)	($680,209)	$34,707	$0	$0
Net Position, Beg. of year	$2,854,374	$2,174,165	$2,208,872	$2,208,872
Net Position, End of year	$2,174,165	$2,208,872	$2,208,872	$2,208,872

EXPENSE SUMMARY - CATEGORY

DEPARTMENT	Personnel	Operating	Capital	Total
Administration	$100,680	$29,555	$0	$130,235
Transit Operations	973,255	234,615	0	1,207,870
Garage/Capital	72,035	327,000	0	399,035
Non-Departmental	0	150,116	0	150,116
TOTAL	$1,145,970	$741,286	$0	$1,887,255

Expenses by Category



TRANSIT DEPARTMENT

The primary mission of the Transit Department is to provide quality, efficient, and effective public transportation aboard the City's bus system, including students and those with disabilities.

44400 TRANSIT ADMINISTRATION				
	ACTUAL 23/24	***ACTUAL 24/25***	***BUDGET 25/26***	***ADOPTED 26/27***
PERSONNEL SERVICES				
.01 SALARIES & WAGES	$73,316	$69,735	$71,717	$73,870
.02 OVERTIME	0	100	0	0
.03 PENSIONS	6,611	6,353	6,526	6,720
.04 FICA	5,238	5,026	5,486	5,650
.05 HEALTH INSURANCE	14,813	12,952	13,846	14,240
.06 LIFE INSURANCE	154	155	160	160
.13 LTD INSURANCE	35	39	40	40
TOTAL PERSONNEL	$100,167	$94,360	$97,775	$100,680
OPERATING EXPENSES				
.10 PRINTING & SUPPLIES	$4,679	$4,785	$3,500	$4,300
.14 MEMBERSHIP & DUES	0	4,645	3,600	3,800
.15 TRAVEL & CONFERENCE	11,508	4,660	2,500	6,075
.20 ELECTRICITY	2,250	3,051	3,400	3,400
.26 MAINTENANCE CONTRACTS	0	0	30	30
.63 LEASES & RENTALS	276	283	300	300
.64 EMPLOYEE TRAINING	1,907	1,650	2,500	2,500
.65 PROFESSIONAL SERVICES	4,000	9,898	1,000	1,650
.71 SPECIALIZED SUPPLIES	3,316	428	1,000	1,000
.97 OTHER SERVICES	1,531	4,445	3,500	3,500
.162 MARKETING	0	0	3,000	3,000
TOTAL OPERATING	$29,466	$33,845	$24,330	$29,555
CAPITAL OUTLAY				
.86 OTHER EQUIPMENT	$4,989	$0	$0	$0
.88 SPECIAL PROJECTS	650	0	0	0
TOTAL CAPITAL OUTLAY	$5,639	$0	$0	$0
TOTAL	$135,272	$128,205	$122,105	$130,235

City bus in the Christmas Parade

44430 TRANSIT OPERATIONS				
	ACTUAL 23/24	***ACTUAL 24/25***	***BUDGET 25/26***	***ADOPTED 26/27***
PERSONNEL SERVICES				
.01 SALARIES & WAGES	$551,561	$567,357	$593,400	$783,860
.02 OPERATIONS OVERTIME	18,583	35,694	20,000	27,000
.03 PENSIONS	34,610	41,032	38,480	40,595
.03 PENSIONS - AJE	291,454	(300,186)	0	0
.04 FICA	42,998	45,120	45,395	59,965
.05 HEALTH INSURANCE	56,490	53,262	63,740	58,825
.06 LIFE INSURANCE	2,073	2,140	1,480	2,600
.13 LTD INSURANCE	373	299	410	410
TOTAL PERSONNEL	$998,143	$444,719	$762,905	$973,255
OPERATING EXPENSES				
.10 PRINTING & SUPPLIES	$1,356	$6,506	$2,500	$3,250
.14 MEMBERSHIP & DUES	$0	$94	$400	$400
.15 TRAVEL & CONFERENCE	2,397	2,521	2,500	2,500
.16 GASOLINE	146,151	157,237	175,000	200,000
.26 MAINTENANCE CONTRACTS	0	4,300	5,500	6,125
.41 UNIFORMS & CLOTHING	4,869	5,978	5,000	6,250
.64 EMPLOYEE TRAINING	366	591	1,000	1,000
.65 PROFESSIONAL SERVICES	154	539	520	1,240
.71 SPECIALIZED SUPPLIES	7,983	15,351	7,500	7,500
.97 OTHER SERVICES	7,508	7,965	5,800	5,800
.184 VEHICLE CLEANING	3,232	380	550	550
TOTAL OPERATING	$174,017	$201,460	$206,270	$234,615
CAPITAL OUTLAY				
.84 AUTO EQUIPMENT	$0	$221,781	$0	$0
TOTAL CAPITAL OUTLAY	$0	$221,781	$0	$0
TOTAL	$1,172,160	$867,960	$969,175	$1,207,870

FY 2026-2027 BUDGET HIGHLIGHTS

.01 SALARIES & WAGES – One new full-time Bus Driver and additional hours for route coverage

PERSONNEL AUTHORIZATIONS

TRANSIT				
POSITION TITLE	ACTUAL 23/24	ACTUAL 24/25	BUDGET 25/26	ADOPTED 26/27
Manager	1	1	1	1
Accountant	0.5	0.5	0.5	0.5
Driver/Dispatcher	1	1	1	1
Drivers (9 FT)	11.5	11.5	12.5	13.5
Driver/Administrative Assistant	1	1	1	1
Mechanic	1	1	1	1
TOTAL	16	16	17	18

ACCOMPLISHMENTS

- FTA Triennial Audit – Final Report had no Open Items or Findings
- SCDOT Oversight & Review Audit (usually every 3 years)
- SCDOT Drug & Alcohol Oversight & Compliance Review
- FTA Drug Alcohol Management Information Systems (DAIMIS) Audit
- Served Anderson University's 2nd Football season with transportation.
- Provided the City of Anderson's Fire Department with a warming station for their training during cold conditions
- Participated in the Anderson-Clemson-Pickens LRTP Transit Analysis
- Participated in the Upstate Mobility Alliance meetings with Upstate Transit Managers
- Created new Title VI Plan for SCDOT compliance requirements & received City Council's acceptance and adoption
- ACATS funding formula agreements established between the City of Anderson, City of Clemson, Electric City Transit, and Clemson Area Transit
- Participating Member of the International Network of Michelin Cities (INMC) – Mobility Group
- New Bus Stop installed in coordination between Anderson Rotary, Anderson County, Department of Mental Health, and the City of Anderson
- Received 2 GTA Gillig buses through an FTA/SCDOT Inter-Governmental Agreement to temporarily replace 2 buses that were placed out-of-service due to permanently disabled equipment
- Added a new ADA equipped van and replaced 1 van with another ADA equipped van
- 3 buses are on order to replace 3 vehicles past their FTA Useful Life = 2 buses & 1 Van (van is being upgraded to a bus).

OBJECTIVES

- The first CNG bus in the fleet has exceeded its Federal Transit Administration (FTA) useful life and is due to be replaced, in addition to the three buses already on order to support ongoing transit service needs.
- Add bus driver safety barrier doors for all buses.
- Add mapping technology to show "Real-Time" bus locations.

Transit - Performance Measures (by Fiscal Year)				
	2023 Actual	2024 Actual	2025 Actual	2026 Projected
Passengers	200,000	231,775	234,368	237,000
Fares	54,127	52,540	54,263	55,000
Miles*	325,548	321,341	340,480	361,114
Hours*	16,796	16,728	17,568	17,784

*Miles & hours were not tracked until mid-year FY 2022

44420 TRANSIT GARAGE/CAPITAL				
	ACTUAL 23/24	***ACTUAL 24/25***	***BUDGET 25/26***	***ADOPTED 26/27***
PERSONNEL SERVICES				
.01 SALARIES & WAGES	$50,017	$40,297	$47,893	$49,330
.03 PENSIONS	4,312	3,667	4,358	4,490
.04 FICA	3,424	2,831	3,664	3,775
.05 HEALTH INSURANCE	15,241	7,637	7,004	14,240
.06 LIFE INSURANCE	149	153	160	160
.13 LTD INSURANCE	35	21	40	40
TOTAL PERSONNEL	$73,178	$54,606	$63,120	$72,035
OPERATING EXPENSES				
.15 TRAVEL & CONFERENCE	$0	$0	$3,000	$3,000
.17 AUTO OPERATING EXPENSE	368,165	293,461	231,000	305,000
.26 MAINTENANCE CONTRACTS	0	0	0	3,000
.28 BUILDING MAINTENANCE	0	4,550	5,000	14,000
.64 EMPLOYEE TRAINING	0	0	0	2,000
TOTAL OPERATING	$368,165	$298,011	$239,000	$327,000
TOTAL	$441,343	$352,617	$302,120	$399,035

49100 NON-DEPARTMENTAL				
	ACTUAL 23/24	***ACTUAL 24/25***	***BUDGET 25/26***	***ADOPTED 26/27***
PERSONNEL SERVICES				
.01-1 COMPENSATED ABSENCES	$0	$14,202	$0	$0
.04 NON-DEPARTMENTAL FICA	1,635	623	700	805
TOTAL PERSONNEL	$1,635	$14,825	$700	$805
OPERATING EXPENSES				
.31 BOTTLED WATER	$661	$635	$700	$700
.104 WORKERS' COMPENSATION	7,844	5,664	10,000	10,000
.107 PROPERTY INSURANCE	69,528	62,591	66,059	66,060
.109 SALES & USE TAX	30	368	50	50
.112 CHRISTMAS BONUS	10,100	8,150	10,500	10,500
.115 INDIRECT COST	147,058	165,682	60,000	60,000
.122 OPEB	(4,937)	69	0	0
.137 SICK LEAVE	11,267	0	0	0
.140 DEPRECIATION EXPENSE	375,683	354,778	0	0
.143 GAIN/LOSS ON DISPOSAL OF ASSET	0	31,478	0	0
.185 TRANSIT EXPENSES	1,894	657	2,000	2,000
TOTAL OPERATING	$619,127	$630,071	$149,309	$149,310
TOTAL	$620,762	$644,897	$150,009	$150,115

CAPITAL REPLACEMENT FUND

CAPITAL REPLACEMENT FUND
REVENUES & EXPENDITURES SUMMARY

REVENUES:	Actual 23/24	Actual 24/25	Budget 25/26	Adopted 26/27
Capital Fees	$680,205	$687,414	$715,000	$715,000
Interest Income	6,019	19,075	4,215	19,000
Transfer from General Fund	0	0	0	750,000
Lease Proceeds	0	1,360,000	0	0
Total Revenues	$686,224	$2,066,490	$719,215	$1,484,000

EXPENDITURES:	Actual 23/24	Actual 24/25	Budget 25/26	Adopted 26/27
Capital Replacement	$497,268	$1,114,631	$487,765	$1,252,340
Debt Service - Equipment	180,248	180,151	224,450	224,660
Miscellaneous Expense/Bad Debt	7,601	34,000	7,000	7,000
Total Expenditures	$685,117	$1,328,782	$719,215	$1,484,000
Operating Surplus (Deficit)	$1,106	$737,708	$0	$0
Fund Balance, beg. of yr.	$114,983	$116,089	$111,877	$111,877
Fund Balance, end of yr.	$116,089	$853,797	$111,877	$111,877

Notes

City Council approved a $5 per month capital replacement fee on each garbage cart serviced by the City's Sanitation department. The fee is used for capital replacement in the General Fund. The General Fund transferred $750,000 for FYE 2027.

CAPITAL REPLACEMENT FUND DEBT OUTSTANDING			
LEASE/PRINCIPAL	PRINCIPAL	INTEREST	TOTAL
2024 Capital Lease - $1,569,551 Public Works Equipment Matures 11/1/2031	$180,000	$44,660	$224,660
Total	$180,000	$44,660	$224,660

CAPITAL PURCHASES FISCAL YEAR 2026/2027		
DEPARTMENT	**PURCHASE**	**AMOUNT**
Fire	Phase 2 of radios replacement	$ 249,915
Police	Vehicles (5)	276,615
Horticulture	Vehicle	36,000
IT	ADA Website Compliance	38,350
Beautification	Vehicle	52,000
Beautification	Zero Turn Mower	15,000
Public Works	Misc Equipment	539,460
Public Works	DEF Tank/Dispenser Fuel Island	45,000
	Total Capital Equipment	**$ 1,252,340**

HOSPITALITY FEE FUND

HOSPITALITY FEE FUND
REVENUES & EXPENDITURES SUMMARY

REVENUES:	Actual 23/24	Actual 24/25	Budget 25/26	Adopted 26/27
Hospitality Fee	$4,352,836	$4,561,967	$4,500,000	$4,500,000
Hospitality Discount	(84,561)	(87,004)	(80,000)	(80,000)
Hospitality Penalty	10,577	26,095	45,000	45,000
Interest Income	231,666	485,328	100,000	300,000
Transfer In	807,708	3,835,322	0	0
Miscellaneous Revenue	0	0	0	172,500
Bond Proceeds	0	11,375,931	0	0
Prior Year Funds	0	0	2,085,040	2,014,175
Total Revenue	$5,318,226	$20,197,638	$6,650,040	$6,951,675

EXPENDITURES:	Actual 23/24	Actual 24/25	Adopted 25/26	Adopted 26/27
Special Projects	$1,791,795	$1,109,167	$3,100,000	$3,130,000
Special Project - Special Obligation Bonds	1,453,886	8,376,862	0	0
Soiree	0	0	0	165,000
Debt Service/Closing Costs	563,561	886,539	1,400,040	1,405,175
American Rescue Plan	0	3,085,322	0	0
Transfers Out*	2,000,000	2,000,000	2,150,000	2,251,500
Total Expenditures	$5,809,242	$15,457,890	$6,650,040	$6,951,675
Surplus (Planned use of Fund Balance)	($491,016)	$4,739,749	$0	$0
Fund Balance, Beginning of Year	$4,759,171	$4,268,155	$9,007,903	$9,007,903
Fund Balance, End of Year	$4,268,155	$9,007,903	$9,007,903	$9,007,904

*Transfers Out 26/27	
General Fund - IT/ Security/Downtown	$1,009,000
Recreation	830,000
Beautification	412,500
Total	$2,251,500

Special Projects 26/27	
Main Street Paving (carryover from PY)	$2,500,000
Misc. Special Projects	530,000
Holiday Lights	100,000
Total	$3,130,000

HOSPITALITY FUND DEBT OUTSTANDING

DEBT	PRINCIPAL	INTEREST	TOTAL
2021 Special Obligation Bond - $7,000,000 Recreation Center Complex: Park Upgrades Matures 2/1/2027	$443,000	$107,100	$550,100
2024 Limited Obligation Bond - $11,115,000 Linley Park and Cater's Lake Park Upgrades Matures 2/1/2045	$365,000	$490,075	$855,075
Total	$808,000	$597,175	$1,405,175

The Hospitality Fee is a two percent fee charged on prepared food and beverages sold for immediate consumption or take out. Hospitality Fee revenue is legally restricted to fund park facilities and capital expenditures to promote quality of life, tourism, recreation, and cultural and historic structures.

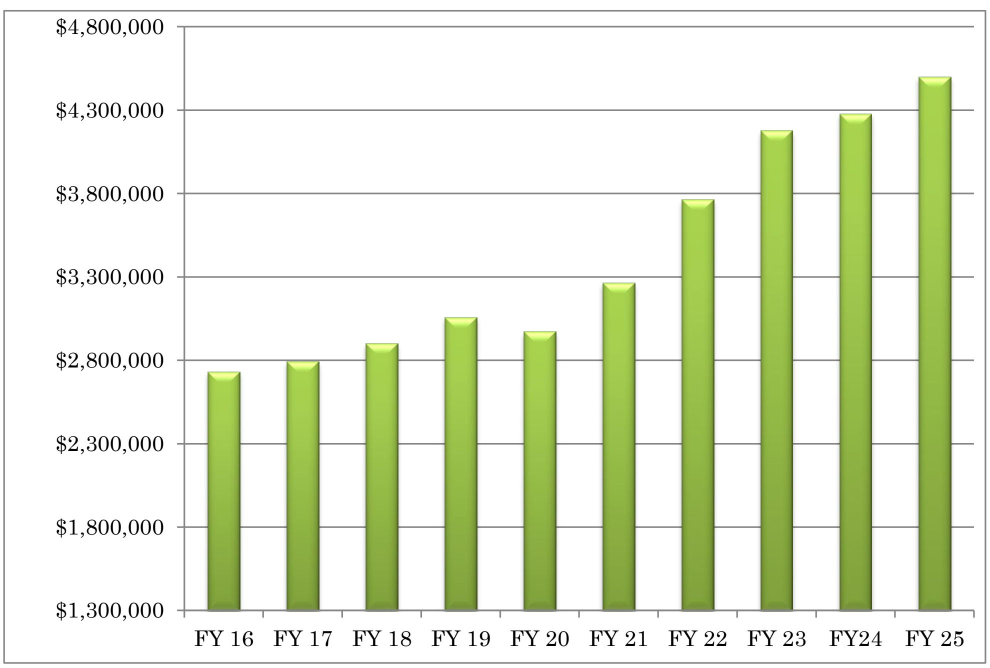
Net revenue collected for the 2026-2027 fiscal year is budgeted $4,465,000.

Hospitality fund balance was used to fund the following projects in 2025-2026:

- Holiday Lights
- Linley Park Upgrade
- Caters Lake Project

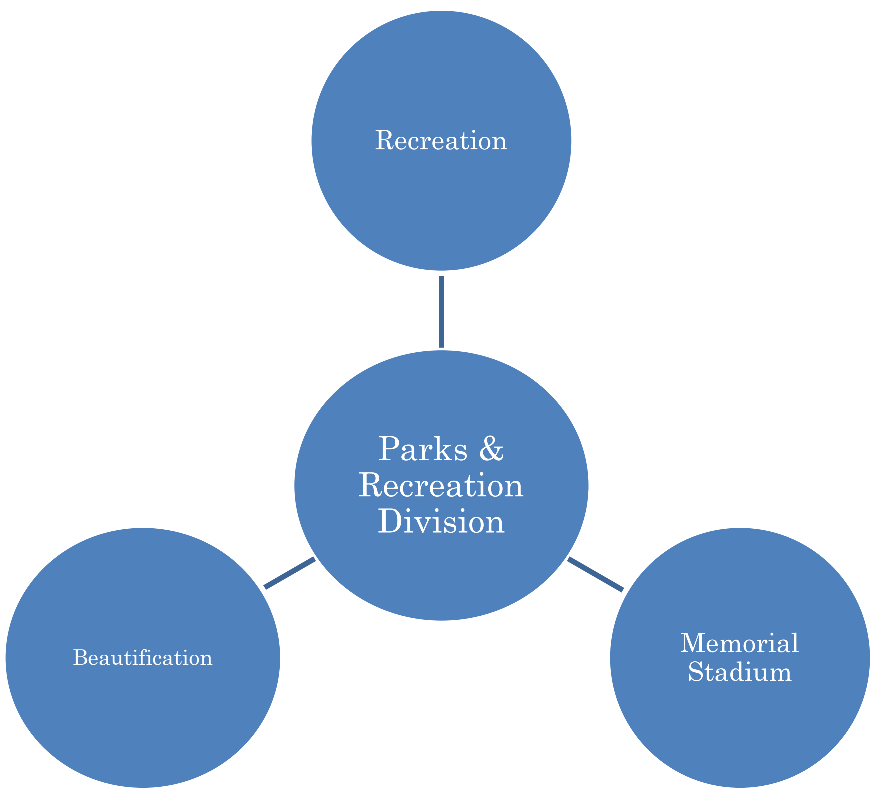
Hospitality Fee Collections

FY 16	$ 2,731,445
FY 17	$ 2,792,692
FY 18	$ 2,902,561
FY 19	$ 3,057,288
FY 20	$ 2,972,873
FY 21	$ 3,265,014
FY 22	$ 3,763,031
FY 23	$ 4,178,624
FY24	$ 4,278,852
FY 25	$ 4,501,058



The decline in FY 20 is attributed to the effect of the COVID-19 pandemic on businesses for the last three months of the year.

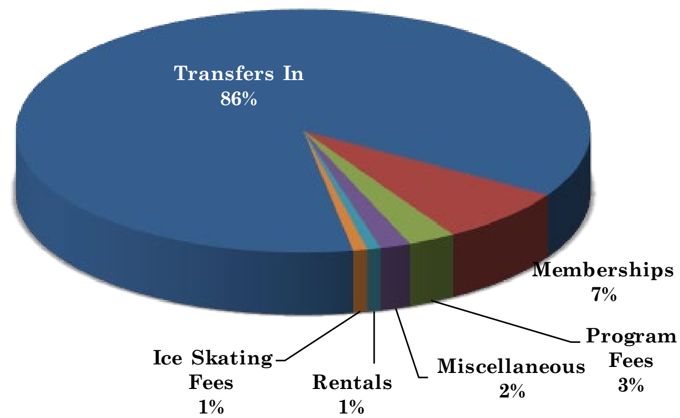
PARKS & RECREATION FUND



CITY OF ANDERSON, SOUTH CAROLINA
ANNUAL ADOPTED BUDGET
For Fiscal Year 2026 - 2027

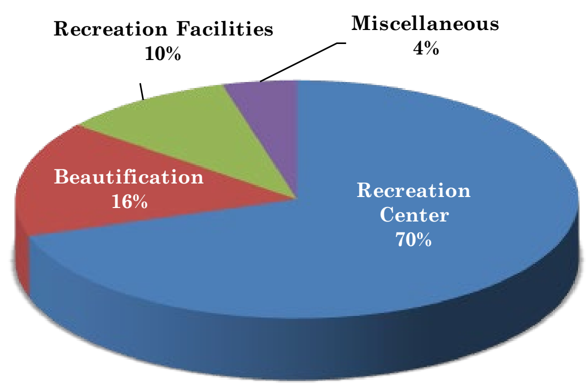
Parks & Recreation Fund Revenues by Source

Transfers In	$2,272,500
Memberships	195,000
Program Fees	70,000
Miscellaneous	45,000
Rentals	20,000
Ice Skating Fees	21,000
	$2,623,500



Parks & Recreation Fund Expenditures by Program

Recreation Center	$1,836,310
Beautification	412,505
Recreation Facilities	262,285
Miscellaneous	112,400
	$2,623,500



PARKS AND RECREATION FUND
SUMMARY SCHEDULE OF REVENUES & EXPENDITURES
For Fiscal Years 23/24 - 26/27

REVENUES: (by source)	**23/24** Actual	**24/25** Actual	**25/26** Budget	**26/27** Adopted
Memberships	$184,090	$186,421	$185,000	$195,000
Program Fees	69,570	65,129	70,000	70,000
Ice Skating Fees	14,485	21,515	15,000	21,000
Rentals	17,960	15,037	20,000	20,000
Miscellaneous	52,627	102,486	35,000	45,000
Transfers In*	2,417,653	2,166,446	2,244,210	2,272,500
Total Revenues	$2,756,385	$2,557,034	$2,569,210	$2,623,500

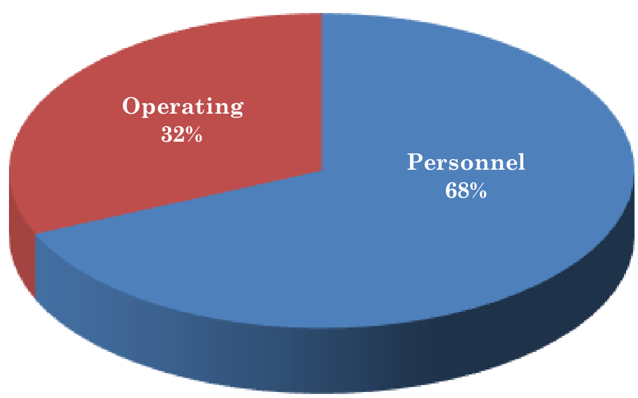
EXPENDITURES: (by department)	**23/24** Actual	**24/25** Actual	**25/26** Budget	**26/27** Adopted
Recreation Center	$1,765,614	$1,832,152	$1,843,545	$1,836,310
Beautification	407,697	363,554	415,700	412,505
Downtown Beautification	259,145	880	0	0
Recreation Facilities	259,065	244,262	235,465	262,285
Miscellaneous/Non-Departmental	120,070	114,680	74,500	112,400
Total Expenditures	$2,811,591	$2,555,528	$2,569,210	$2,623,500
Operating Surplus (Deficit)	($55,206)	$1,507	$0	$0
Fund Balance, beg. of yr.	$18,043	($37,163)	($35,656)	($35,656)
Fund Balance, end of yr.	($37,163)	($35,656)	($35,656)	($35,655)

*Transfers In From:	25/26	26/27
General Fund	$1,000,000	$1,030,000
Hospitality Fund	$1,244,210	$1,242,500
Total	$2,244,210	$2,272,500

EXPENDITURES SUMMARY - CATEGORY

DEPARTMENT	Personnel	Operating	Capital	Total
Recreation Center	$1,512,170	324,140	0	$1,836,310
Beautification	282,300	130,205	0	412,505
Downtown Beautification	0	0	0	0
Recreation Facilities	0	262,285	0	262,285
Non-Departmental	0	112,400	0	112,400
TOTAL	$1,794,470	$829,030	$0	$2,623,500

Expenditures by Category



RECREATION DEPARTMENT

The Recreation Department views recreation as necessary and basic for the fulfillment of the human needs of health, education, and welfare. To that end, the primary mission of the Recreation Department is to provide opportunities and facilities to satisfy the recreational needs of all citizens of the community regardless of age, sex, race, religion, national origin, or economic status. The Recreation Department aims to create community through People, Parks, and Programs.

45120 PARKS & RECREATION				
	ACTUAL 23/24	ACTUAL 24/25	BUDGET 25/26	ADOPTED 26/27
PERSONNEL SERVICES				
.01 SALARIES & WAGES	$1,072,456	$1,107,302	$1,158,836	$1,140,840
.02 OVERTIME	50,192	96,989	46,525	50,000
.03 PENSIONS	69,421	80,007	76,005	87,275
.04 FICA	83,690	89,829	92,211	91,100
.05 HEALTH INSURANCE	121,537	117,936	139,055	139,605
.06 LIFE INSURANCE	3,335	3,442	2,720	2,575
.13 LTD INSURANCE	570	499	740	775
.21 SICK LEAVE	0	346	6,313	0
.104 WORKERS COMP	165	274	0	0
TOTAL PERSONNEL	$1,401,367	$1,496,623	$1,522,405	$1,512,170
OPERATING EXPENDITURES				
.10 PRINTING & SUPPLIES	$5,996	$7,128	$5,000	$5,000
.12 TEAM REGISTRATION	0	0	1,000	1,000
.14 MEMBERSHIP & DUES	408	83	375	375
.16 GASOLINE	14,980	13,692	19,135	19,135
.17 AUTO OPERATING EXPENSE	13,924	17,252	8,000	8,000
.26 MAINTENANCE CONTRACTS	0	0	3,000	3,000
.27 EQUIPMENT REPAIRS	0	0	2,000	2,000
.35 FIELD MAINTENANCE	71,008	64,604	67,160	67,160
.36 PARK MAINTENANCE	51,538	55,135	38,650	41,650
.40 TEAM UNIFORMS	82,959	47,531	46,550	46,550
.41 UNIFORMS	432	155	1,400	1,400
.43 LAUNDRY & LINEN	18,667	6,901	15,000	15,000
.44 CLEANING SUPPLIES	0	381	0	0
.60 RECREATION PROMOTIONS	3,452	2,313	5,500	5,500
.64 EMPLOYEE TRAINING	259	0	1,000	1,000
.65 PROFESSIONAL SERVICES	20,607	18,835	18,500	18,500
.69 SECURITY	15,750	9,574	4,900	4,900
.71 SPECIALIZED SUPPLIES	54,290	74,354	76,570	76,570
.72 SPECIAL CONTRACTS	9,978	17,591	7,400	7,400
TOTAL OPERATING	$364,247	$335,528	$321,140	$324,140
TOTAL	$1,765,614	$1,832,152	$1,843,545	$1,836,310

PERSONNEL AUTHORIZATIONS

PARKS & RECREATION				
POSITION TITLE	ACTUAL 23/24	ACTUAL 24/25	BUDGET 25/26	ADOPTED 26/27
Recreation Division Head	1	1	1	1
Director of Athletics & Facilities	1	1	1	1
Assistant Athletic Director	1	1	1	1
Field Crew Supervisor	1	1	1	1.5
Recreation Specialist	1	1	1	1
Recreation Maintenance Supervisor	1	1	1	1
Crew Worker (11 FT)	13.5	13.5	13.5	13
Administrative Assistant (1 FT)	2	2	2	2
Fitness/Wellness Coordinator	1	1	1	1
TOTAL	22.5	22.5	22.5	22.5

ACCOMPLISHMENTS

Linley Park reopened to the public in 2025 following a major renovation that transformed the historic park into a vibrant community gathering space. The revitalized park blends its natural beauty with modern amenities, including a state-of-the-art playground, a new 1,200-square-foot pavilion, updated restroom facilities, and convenient on-site parking for visitors. Guests can enjoy walking paths that wind throughout the park, providing opportunities for recreation and relaxation while connecting visitors to the park's natural surroundings. A central feature of the project is the restoration of Whitner Creek, which flows through the heart of the park. The creek has been returned to a more natural condition, enhancing the park's scenic character while also improving its ability to manage stormwater more effectively. The result is a thoughtfully designed public space that supports outdoor recreation, environmental stewardship, and community gatherings for residents and visitors alike.

Fitness Center – In 2024 we held 2763 fitness classes, fast forward to 2025 and we added 1334 classes for a total of 4097 class held for the year! This reflects a growth of almost 50%. Also, in 2025 we added our Les Mills Virtual classes. In multipurpose room A we installed an 86-inch television and IPAD system to stream our Les Mills Virtual Classes. This has been an amazing addition to our fitness class lineup. Members have used the On-Demand feature and taken classes when the room is not in use. Our members have enjoyed classes that have live instructors such as BodyPump and BodyCombat,but also can enjoy classes that we don't currently have on our schedule like RPM, Attack and The Trip. In some instances when we don't have an instructor available for a regular scheduled class, we are able to stream a virtual class, so our members never have to miss a workout.

Athletic Accomplishments
In spring of 2025, our department hosted the “County-wide Tournament “for Youth Baseball and Girls Softball. This tournament featured the best rec league teams in the county.
were represented by three Girls Softball teams and two Youth Baseball teams in this tournament. We are proud to say, our 8U Anderson Venom Girls Softball team won the Championship in their division!
In the Fall of 2025, our youth tackle football teams competed in the Greater Anderson Football League Playoffs. The playoffs consist of the Top four teams from each age group, for a total of 12 teams. For the 1st time since playoffs were established, ALL of our nine City of Anderson football teams made the playoffs. Two of our teams walked away with the Championship trophy (10U Raiders & 12U Raiders). Two of our teams placed Runner-Up in their age divisions (8U Rams & 10U Wildcats).

OBJECTIVES

- Continue to promote health and wellness throughout our programming.
- Continue implementation of planned improvements to parks and facilities in accordance with the Capital Improvement Plan.
- Continued implementation of the Downtown Bicycle and Pedestrian Connectivity Plan.

Recreation fees represent the collection of membership fees for joining the City’s Recreation Center, sports program fees and rentals. The annual fees for joining the Recreation Center are as follows:

Individual Membership	Non-City Resident	City Resident
Adult	$279	$140
Youth (17 & under)	$60	$20
Senior (55 & over)	$100	$50
Family	$482	$203
Business	$159 per employee	$107 per employee
Day Pass (Non-Member)	$10 per day	$10 per day
Fitness Class (Non-Member)	$5 per class	$5 per class

Recreation Department - Performance Measures

	2023 Actual	2024 Actual	2025 Projected	2025 Actual	2026 Projected
Youth Sports Participants	1,854	1,824	1,900	1,756	1,950
Adult Programming Teams	57	47	50	51	55
Fitness Center Activity	48,320	85,963	8,600	90,289	92,000
Parks & Ballfields Maintained	27	27	27	27	27

BEAUTIFICATION DEPARTMENT

The primary mission of the Beautification Department is to perform routine ground maintenance and implement beautification improvements in the following areas. Downtown streetscapes, City owned parking lots, parks, recreational areas, green spaces, right of ways, gateways to the City and community development lots. Scheduled tasks include grass cutting, weed eating, blowing, pruning, litter/trash removal and weed control. Also includes the care and maintenance of athletic fields in conjunction with sports programming. Additional duties involve the installation of new landscapes, over seeding, fertilization, and chemical application. All duties are performed according to industry standards.

45220 BEAUTIFICATION				
	ACTUAL 23/24	***ACTUAL 24/25***	***BUDGET 25/26***	***ADOPTED 26/27***
PERSONNEL SERVICES				
.01 SALARIES & WAGES	$201,067	$179,629	$198,920	$204,885
.02 OVERTIME	612	128	500	500
.03 PENSIONS	15,090	14,425	15,085	18,640
.04 FICA	14,477	13,048	15,215	15,675
.05 HEALTH INSURANCE	30,511	38,001	39,835	41,640
.06 LIFE INSURANCE	561	850	745	745
.13 LTD INSURANCE	164	193	195	215
.104 WORKERS COMP	0	180	0	0
TOTAL PERSONNEL	$262,482	$246,454	$270,495	$282,300
OPERATING EXPENDITURES				
.10 PRINTING & SUPPLIES	$725	$361	$500	$500
.16 GASOLINE	13,739	11,960	13,025	13,025
.17 AUTO OPERATING EXPENSE	16,563	10,609	15,100	15,100
.26 MAINTENANCE CONTRACTS	36,117	43,120	43,700	43,700
.27 EQUIPMENT REPAIRS	578	1,181	2,000	2,000
.41 UNIFORMS	3,580	970	3,820	3,820
.43 LAUNDRY & LINEN	1,455	0	2,000	2,000
.64 EMPLOYEE TRAINING	0	0	550	550
.65 PROFESSIONAL SERVICES	48,372	37,348	40,000	40,000
.71 SPECIALIZED SUPPLIES	24,086	11,551	9,510	9,510
TOTAL OPERATING	$145,215	$117,100	$130,205	$130,205
CAPITAL OUTLAY				
.86 OTHER EQUIPMENT	$0	$0	$15,000	$0
TOTAL CAPITAL OUTLAY	$0	$0	$15,000	$0
TOTAL	$407,697	$363,554	$415,700	$412,505

PERSONNEL AUTHORIZATIONS

BEAUTIFICATION				
POSITION TITLE	ACTUAL 23/24	ACTUAL 24/25	BUDGET 25/26	ADOPTED 26/27
Beautification Supervisor	0	1	1	1
Crew Forman	0	0	0	1
Crew Worker/Technician	4.5	4.5	4.5	3.5
TOTAL	4.5	5.5	5.5	5.5

ACCOMPLISHMENTS

The Beautification Department has continued its maintenance of all parks in the city with a special emphasis on DB Walker Park, Greeley Park, the Recreation Complex, Bea Thompson Park, Linley Park and St. Francis Park. The beautification Department also continues to work with Community Development, Public Works, and Building and Codes Departments to maintain the inventory of city-owned properties until they are sold.

OBJECTIVES

The Beautification Department continues to evaluate staffing, and equipment needs so that we can maintain a high level of service throughout the city.

Beautification - Performance Measures					
	2023 Actual	2024 Actual	2025 Projected	2025 Actual	2026 Projected
Parks Maintained	18	18	18	18	18
Buildings/Facilities Maintained	9	9	9	9	9
Green spaces/Right of ways Maintained	28	28	28	28	28
Downtown Buildings/Facilities Maintain	7	7	7	7	7
Courtyards Maintained	6	6	6	6	6
Parking Lots Maintained	10	10	10	10	10

Cater's Lake

CAROLINA WREN PARK/ DOWNTOWN PARKS

The green space/park is a destination serving as a retreat and gathering place Downtown. The multi-use facility lends itself to a wide variety of activities for people of all ages and interests. The site is a venue for concerts, theatre performances, cultural events, festivals, weddings, and reunions. The Spray Plaza is a focal point of the park. It includes a water wall and interactive splash pad.

The primary mission of the Carolina Wren Park and Downtown Parks staff is to provide routine maintenance and safety measurements throughout the park so that the citizens of Anderson will continue to have a beautiful park for many years to come. Daily tasks include chemical and water quality testing, landscaping, general cleaning of restrooms and park, and aiding in the set-up of scheduled events as the pavilion is available for rent privately.

45300 DOWNTOWN BEAUTIFICATION				
	ACTUAL 23/24	***ACTUAL 24/25***	***BUDGET 25/26***	***ADOPTED 26/27***
PERSONNEL SERVICES				
.01 SALARIES & WAGES	$120,700	$0	$0	$0
.02 OVERTIME	291	0	0	0
.03 PENSIONS	9,332	0	0	0
.04 FICA	10,367	0	0	0
.05 HEALTH INSURANCE	17,756	0	0	0
.06 LIFE INSURANCE	668	0	0	0
.13 LTD INSURANCE	122	0	0	0
.15 SPECIAL EVENTS OVERTIME	19,344	0	0	0
.104 WORKERS' COMPENSATION	74	0	0	0
TOTAL PERSONNEL	$178,657	$0	$0	$0
OPERATING EXPENDITURES				
.10 PRINTING & SUPPLIES	$627	$0	$0	$0
.16 GASOLINE	2,577	0	0	0
.17 AUTO OPERATING EXPENSE	3,064	0	0	0
.20 ELECTRICITY	8,944	0	0	0
.23 HEATING FUEL	297	75	0	0
.31 WATER	3,803	0	0	0
.36 PARK MAINTENANCE	57,422	805	0	0
.41 UNIFORMS	2,586	0	0	0
.48 CHEMICALS	1,072	0	0	0
.71 SPECIALIZED SUPPLIES	96	0	0	0
TOTAL OPERATING	$80,488	$880	$0	$0
TOTAL	$259,145	$880	$0	$0

This department was moved to the General Fund to the Facilities and Grounds Department in FYE 2025.

PERSONNEL AUTHORIZATIONS

DOWNTOWN PARKS				
	ACTUAL	ACTUAL	BUDGET	ADOPTED
POSITION TITLE	23/24	24/25	25/26	26/27
Operations Superintendent	1	0	0	0
Crew Worker	3.5	0	0	0
TOTAL	4.5	0	0	0

The Splash Pad at Carolina Wren Park

46740 RECREATION FACILITIES				
	ACTUAL	***ACTUAL***	***BUDGET***	***ADOPTED***
	23/24	***24/25***	***25/26***	***26/27***
OPERATING EXPENDITURES				
.20 ELECTRICITY	$147,916	$141,599	$124,655	$124,655
.23 HEATING FUEL	4,237	5,647	6,000	6,000
.26 MAINTENANCE CONTRACTS	39,872	31,737	33,000	33,000
.28 BUILDING MAINTENANCE	51,737	48,907	46,860	73,680
.44 CLEANING SUPPLIES	15,302	16,372	24,950	24,950
TOTAL	$259,065	$244,262	$235,465	$262,285

FY 2026-2027 BUDGET HIGHLIGHTS

.28 BUILDING MAINTENANCE – New hot water heater and goal in Gym B

49100 NON-DEPARTMENTAL				
	ACTUAL	***ACTUAL***	***BUDGET***	***ADOPTED***
	23/24	***24/25***	***25/26***	***26/27***
PERSONNEL SERVICES				
.04 NON-DEPARTMENT FICA	$2,856	$2,020	$0	$0
TOTAL PERSONNEL	$2,856	$2,020	$0	$0
OPERATING EXPENDITURES				
.104 WORKERS' COMPENSATION	$22,014	$21,081	$15,000	$21,200
.107 PROPERTY INSURANCE	55,490	64,417	42,000	76,200
.109 SALES & USE TAX	236	762	0	0
.112 CHRISTMAS BONUS	16,200	14,400	17,500	15,000
.137 SICK LEAVE PAYOUT	23,273	12,000	0	0
TOTAL OPERATING	$117,214	$112,660	$74,500	$112,400
TOTAL	$120,070	$114,680	$74,500	$112,400

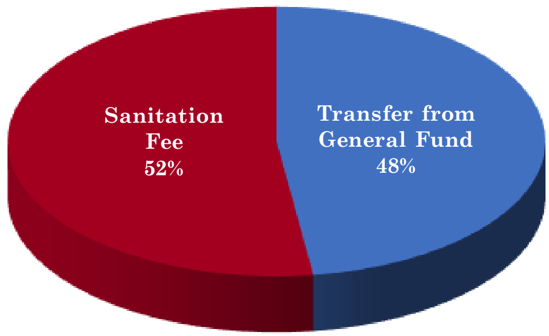
Recreation Center entrance

SANITATION FUND

CITY OF ANDERSON, SOUTH CAROLINA
ANNUAL ADOPTED BUDGET
For Fiscal Year 2026 - 2027

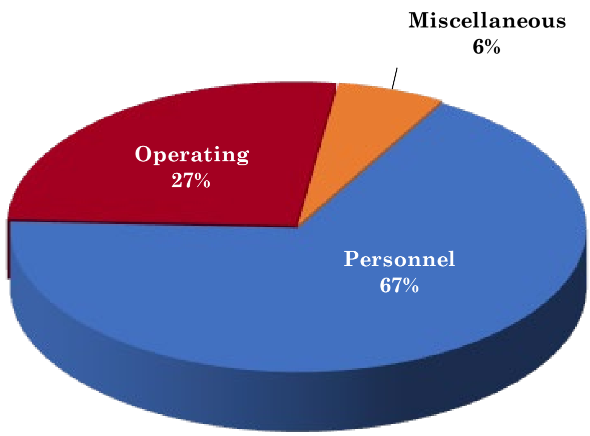
Sanitation Fund Revenues by Source

Transfer from General Fund	$1,442,780
Sanitation Fee	1,575,000
	$3,017,780



Sanitation Fund Expenditures by Program

Personnel	$2,033,080
Operating	801,500
Miscellaneous	183,200
	$3,017,780



SANITATION FUND
REVENUES & EXPENDITURES SUMMARY
For Fiscal Years 23/24 - 26/27

REVENUES:	**Actual 23/24**	**Actual 24/25**	**Budget 25/26**	**Adopted 26/27**
Sanitation Fee	$793,270	$800,455	$810,000	$1,575,000
Miscellaneous Revenue	8,627	12,620	0	0
Transfer - General Fund	2,261,099	2,015,532	2,111,030	1,442,780
Total Revenues	$3,062,996	$2,828,607	$2,921,030	$3,017,780

EXPENDITURES:	**Actual 23/24**	**Actual 24/25**	**Budget 25/26**	**Adopted 26/27**
Personnel	$1,857,135	$1,863,744	$2,002,630	$2,033,080
Operating	700,746	721,560	753,400	801,500
Non-Departmental	501,983	176,691	165,000	183,200
Total Expenditures	$3,059,864	$2,761,994	$2,921,030	$3,017,780
Operating Surplus (Deficit)	$3,132	$66,613	$0	$0
Fund Balance, Beginning of Year	($198,902)	($195,770)	($129,158)	($129,158)
Fund Balance, End of Year	($195,770)	($129,158)	($129,158)	($129,158)

STATEMENT OF PRIMARY MISSION

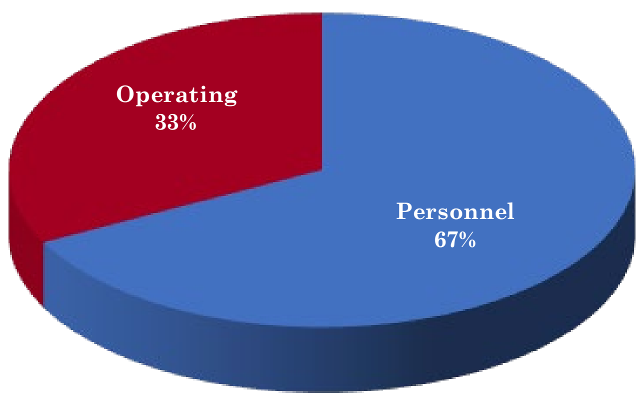
City Council approved a sanitation fee of $2.75 per cart serviced per month, effective July 1, 2017. The fee was intended to help offset the Sanitation Department's expenditures. To more accurately account for the full operating costs of providing sanitation services, related revenues and expenditures are reported within a dedicated Special Revenue Fund.

In FY 2027, the sanitation fee was increased to $10.50.

EXPENDITURE SUMMARY - CATEGORY

DEPARTMENT	Personnel	Operating	Capital	Total
Sanitation	$2,033,080	$801,500	$0	$2,834,580
Non-Departmental	0	183,200	0	183,200
TOTAL	$2,033,080	$984,700	$0	$3,017,780

Expenditures by Category



SANITATION FUND

The primary mission of the Sanitation Department is to retrieve and carry household garbage and curbside debris from City residents to the appropriate landfill in an orderly and efficient manner.

43240 SANITATION				
	ACTUAL 23/24	*ACTUAL 24/25*	*BUDGET 25/26*	*ADOPTED 26/27*
PERSONNEL SERVICES				
.01 SALARIES & WAGES	$1,327,306	$1,315,643	$1,410,355	$1,449,575
.02 OVERTIME	31,832	36,399	35,000	35,000
.03 PENSIONS	123,580	123,134	131,525	135,095
.04 FICA	99,221	98,617	110,570	113,570
.05 HEALTH INSURANCE	261,665	253,542	308,300	292,805
.06 LIFE INSURANCE	5,665	5,862	5,400	5,400
.13 LTD INSURANCE	1,228	1,262	1,480	1,635
.104 WORKERS COMP	6,639	29,285	0	0
TOTAL PERSONNEL	$1,857,135	$1,863,744	$2,002,630	$2,033,080
OPERATING EXPENDITURES				
.10 PRINTING & SUPPLIES	$3,254	$3,508	$3,000	$3,500
.14 MEMBERSHIP & DUES	0	0	700	1,000
.15 TRAVEL & CONFERENCE	2,305	4,090	3,000	5,000
.16 GASOLINE	177,991	155,845	240,000	210,000
.17 AUTO OPERATING EXPENSE	351,713	381,271	300,000	350,000
.26 MAINTENANCE CONTRACTS	948	0	5,500	1,000
.27 EQUIPMENT REPAIRS	0	178	500	1,000
.41 UNIFORMS	11,881	8,410	16,000	18,500
.43 LAUNDRY & LINEN	15,806	15,111	10,000	7,500
.61 PUBLIC NOTICES	68	68	200	500
.64 EMPLOYEE TRAINING	2,240	1,695	4,000	4,000
.65 PROFESSIONAL SERVICES	5,011	5,617	6,000	11,500
.71 SPECIALIZED SUPPLIES	13,701	11,197	11,000	13,000
.78 BANK CHARGE	5,528	6,692	0	0
.119 CART REPLACEMENT	47,015	48,104	65,000	75,000
.129 GARBAGE REMOVAL	63,283	79,774	88,500	100,000
TOTAL OPERATING	$700,746	$721,560	$753,400	$801,500
TOTAL	$2,557,881	$2,585,304	$2,756,030	$2,834,580

PERSONNEL AUTHORIZATIONS

SANITATION				
	ACTUAL	ACTUAL	BUDGET	ADOPTED
POSITION TITLE	23/24	24/25	25/26	26/27
Sanitation Manager	1	1	1	1
Sanitation Foreman	1	1	1	1
Motor Equipment Operator III	1	2	2	1
Motor Equipment Operator II	14	10	11	11
Motor Equipment Operator I	6	9	8	9
Crew Worker	15	15	15	15
TOTAL	38	38	38	38

ACCOMPLISHMENTS

- Optimized garbage and debris routes to balance daily workload and improve efficiency in debris removal
- Serviced approximately 10,500 households, supporting more than 13,500 carts weekly.
- Annually collected and hauled approximately 15,000 tons of solid waste and more than 10,000 tons of debris and vegetative waste.

OBJECTIVES

- Deliver high-quality, dependable service to all City residents
- Ensure the efficient, timely, and environmentally responsible collection and disposal of waste through reliable weekly garbage and curbside pickup services
- Provide curbside collection exemptions for approximately 200 residents who are unable to place carts at the curb
- Educate the public on City ordinance requirements to promote compliance and community awareness

Sanitation - Performance Measures				
	2023 Actual	2024 Actual	2025 Actual	2026 Projected
Tons of household garbage collected	10,743	9,403	11,604	12,000
Tons of Anderson Regional Material Recovery Facility trash collected	14,861	12,388	16,241	17,000
Tons of vegetative trash collected	9,500	9,814	8,304	9,000

49100 NON-DEPARTMENTAL					
		ACTUAL	***ACTUAL***	***BUDGET***	***ADOPTED***
		23/24	***24/25***	***25/26***	***26/27***
PERSONNEL SERVICES					
.04	NON-DEPARTMENT FICA	$1,699	$1,255	$0	$0
	TOTAL PERSONNEL	$1,699	$1,255	$0	$0
OPERATING EXPENDITURES					
.104	WORKERS' COMPENSATION	$79,541	$81,530	$78,000	$83,000
.107	PROPERTY INSURANCE	394,256	70,808	67,000	81,200
.109	SALES & USE TAX	1,804	2,056	2,000	2,000
.112	CHRISTMAS BONUS	18,000	16,400	18,000	17,000
.118	BAD DEBT	2,469	4,643	0	0
.137	SICK LEAVE	4,213	0	0	0
	TOTAL OPERATING	$500,284	$175,436	$165,000	$183,200
	TOTAL	$501,983	$176,691	$165,000	$183,200

Sanitation crew at work

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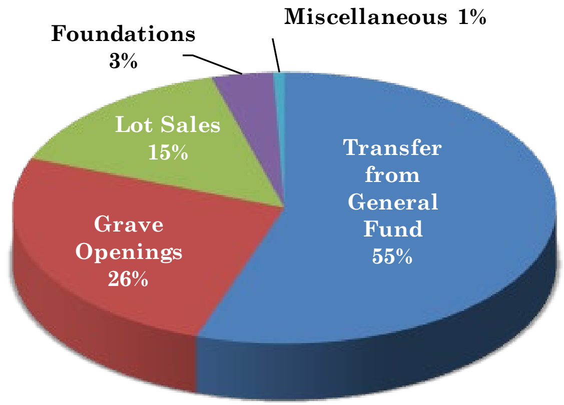
CEMETERY FUND

CITY OF ANDERSON, SOUTH CAROLINA
ANNUAL ADOPTED BUDGET
For Fiscal Year 2026 - 2027

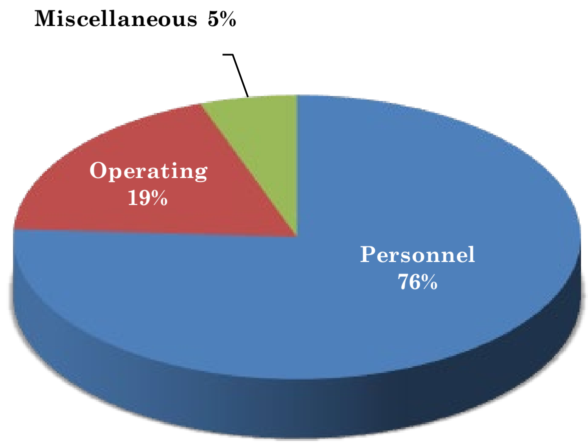
Cemetery Fund Revenues by Source

Transfer from General Fund	$375,280
Grave Openings	174,465
Lot Sales	100,000
Foundations	25,050
Miscellaneous	4,500
	$679,295



Cemetery Fund Expenditures by Program

Personnel	$515,335
Operating	126,260
Miscellaneous	37,700
	$679,295



CEMETERY FUND
SUMMARY SCHEDULE OF REVENUES & EXPENDITURES
For Fiscal Years 23/24 - 26/27

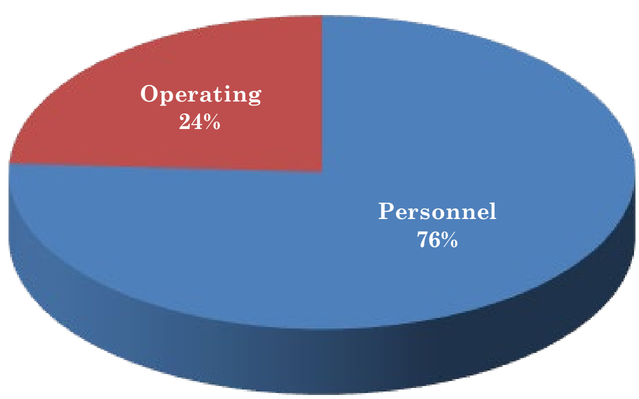
REVENUES: (by source)	**23/24** Actual	**24/25** Actual	**25/26** Budget	**26/27** Adopted
Lot Sales	$70,096	$108,635	$99,300	$100,000
Grave Openings	162,465	184,885	174,300	174,465
Foundations	23,671	21,811	25,050	25,050
Miscellaneous	2,499	2,297	4,500	4,500
Transfer - General Fund	238,603	321,284	331,280	375,280
Prior Year Funds	0	0	55,000	0
Total Revenues	$497,334	$638,911	$689,430	$679,295

EXPENDITURES: (by category)	**23/24** Actual	**24/25** Actual	**25/26** Budget	**26/27** Adopted
Personnel	$401,316	$379,020	$464,070	$515,335
Operating	75,928	86,452	127,660	126,260
Capital	27,850	26,960	55,000	0
Miscellaneous	52,366	64,067	42,700	37,700
Total Expenditures	$557,460	$556,499	$689,430	$679,295
Operating Surplus (Deficit)	($60,126)	$82,412	$0	$0
Fund Balance, beg. of yr.	$176,052	$115,926	$198,337	$198,337
Fund Balance, end of yr.	$115,926	$198,337	$198,337	$198,337

EXPENDITURE SUMMARY - CATEGORY

DEPARTMENT	Personnel	Operating	Capital	Total
Administration	$515,335	$126,260	$0	$641,595
Non-Departmental	0	37,700	0	37,700
TOTAL	$515,335	$163,960	$0	$679,295

Expenditures by Category



CEMETERY FUND

The primary mission of the Cemetery Department is to care for and manage the New Silver Brook, Old Silver Brook, Westview, and Orr Mill Cemeteries. Care includes the beautification of walks, avenues, and grounds. Management includes supervision of cemetery employees, sales of cemetery grave spaces, grave services, opening and closing of graves, setting monument foundations, preparing the budget, and performing operator-based equipment maintenance.

43300 CEMETERY				
	ACTUAL 23/24	***ACTUAL 24/25***	***BUDGET 25/26***	***ADOPTED 26/27***
PERSONNEL SERVICES				
.01 SALARIES & WAGES	$285,444	$269,743	$323,075	$369,155
.02 OVERTIME	5,089	2,659	14,300	7,000
.03 PENSIONS	26,439	24,789	30,700	34,230
.04 FICA	20,949	19,733	25,810	28,775
.05 HEALTH INSURANCE	61,742	58,264	68,525	74,295
.06 LIFE INSURANCE	1,344	1,388	1,310	1,450
.13 LTD INSURANCE	309	296	350	430
.104 WORKERS COMPENSATION	0	2,148	0	0
TOTAL PERSONNEL	$401,316	$379,020	$464,070	$515,335
OPERATING EXPENDITURES				
.10 PRINTING & SUPPLIES	$124	$138	$1,500	$1,500
.16 GASOLINE	10,913	8,726	12,660	12,660
.17 AUTO OPERATING EXPENSE	10,897	5,639	10,000	10,000
.20 ELECTRICITY	13,618	13,252	13,000	13,000
.23 HEATING FUEL	517	578	500	600
.26 MAINTENANCE CONTRACTS	2,956	28,106	42,000	42,000
.27 EQUIPMENT REPAIRS	5,487	3,915	5,000	5,000
.28 BUILDING MAINTENANCE	1,265	713	2,000	3,000
.41 UNIFORMS & CLOTHING	3,768	4,844	5,000	5,000
.64 EMPLOYEE TRAINING	495	0	1,000	2,000
.65 PROFESSIONAL SERVICES	10,351	9,329	10,000	12,000
.71 SPECIALIZED SUPPLIES	14,023	11,211	23,000	18,000
.93 CEMETERY MARKERS	1,513	0	2,000	1,500
TOTAL OPERATING	$75,928	$86,452	$127,660	$126,260
CAPITAL OUTLAY				
.88 SPECIAL PROJECTS	$27,850	$26,960	$55,000	$0
TOTAL CAPITAL OUTLAY	$27,850	$26,960	$55,000	$0
TOTAL	$505,094	$492,432	$646,730	$641,595

FY 2026-2027 BUDGET HIGHLIGHTS

.26 MAINTENANCE CONTRACTS – Weed Prevention

PERSONNEL AUTHORIZATIONS

CEMETERY				
	ACTUAL	ACTUAL	BUDGET	ADOPTED
POSITION TITLE	23/24	24/25	25/26	26/27
Foreman I	1	1	1	1
Secretary/Clerk	1	1	1	1
MEO 1	1	2	2	2
Crew Worker	6	5	6	6
TOTAL	9	9	10	10

OBJECTIVES

- Serve the burial needs of the public in an efficient, respectful, and courteous manner
- Utilize asset management and mapping software to accurately placemark and record burial locations
- Upgrade Legacy Mark Cemetery Software to a cloud-based version to improve mapping, recordkeeping, and accessibility for Silver Brook, New Silver Brook, and Westview Cemeteries
- Expand burial capacity by making additional lots available at New Silver Brook Cemetery (Sections A, C, and D)

Cemetery - Performance Measures (Calendar Year)				
	2023 Actual	2024 Actual	2025 Actual	2026 Projected
Number of funeral services at Westview	28	32	27	29
Number of funeral services at Silver Brook (no spaces available)	30	21	29	27
Number of funeral services at New Silver Brook	72	77	60	69
Number of grave spaces sold Westview	21	22	23	23
Number of grave spaces sold New Silverbrook	16	27	13	18
Number of foundations poured/bronze markers set	81	83	64	74

Aerial view of Old Silverbrook Cemetery.

47250 DEBT SERVICE				
	ACTUAL	***ACTUAL***	***BUDGET***	***ADOPTED***
	23/24	***24/25***	***25/26***	***26/27***
OPERATING EXPENDITURES				
.78 BANK CHARGES	$0	$0	$1,200	$0
TOTAL	$0	$0	$1,200	$0

49100 NON-DEPARTMENTAL				
	ACTUAL	***ACTUAL***	***BUDGET***	***ADOPTED***
	23/24	***24/25***	***25/26***	***26/27***
PERSONNEL SERVICES				
.04 NON-DEPARTMENT FICA	$260	$275	$0	$0
TOTAL PERSONNEL	$260	$275	$0	$0
OPERATING EXPENDITURES				
.104 WORKERS' COMPENSATION	$19,293	$23,538	$27,500	$23,000
.107 PROPERTY INSURANCE	9,959	9,456	9,500	10,700
.109 SALES & USE TAX	1,930	40	0	0
.112 CHRISTMAS BONUS	3,400	3,600	4,500	4,000
.130 TRANSFER OUT	17,524	27,159	0	0
TOTAL OPERATING	$52,106	$63,792	$41,500	$37,700
TOTAL	$52,366	$64,067	$42,700	$37,700

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COMMUNITY DEVELOPMENT

COMMUNITY DEVELOPMENT

The primary mission of the Community Development Department is to improve the quality of life for low and moderate-income people in the City of Anderson by:

- Neighborhood revitalization, which includes Community Development Block Grant activities such as acquisition, demolition, and the removal of slum and blight
- Increasing the supply of safe, decent, and sanitary housing through housing rehabilitation
- Increasing the affordable housing stock by rehabilitating foreclosed single-family houses for sale to first time home buyers and providing them with homeownership assistance
- Encouraging citizen participation in low and moderate-income areas
- Collaborating with the Economic Development Division to improve the local economy by awarding business loans to small businesses and microenterprises located in a redevelopment area or Central Business District

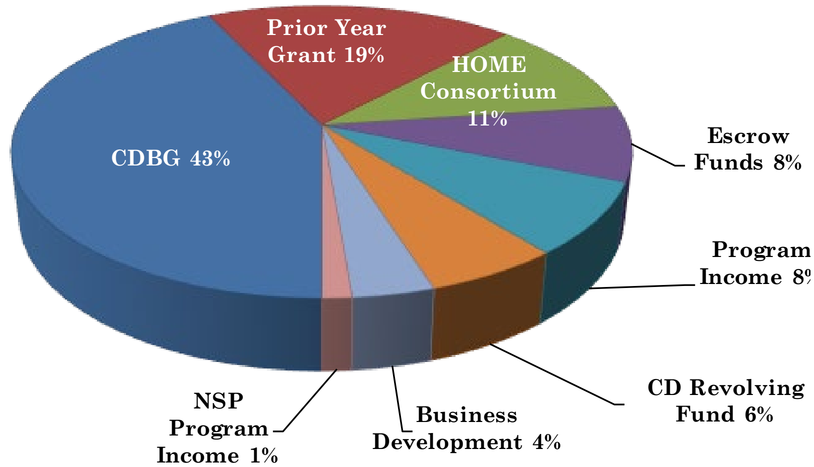
These actions are being met with activities funded primarily under the United States Department of Housing and Urban Development's (HUD) Community Development Block Grant (CDBG) and HOME Investments Partnerships Programs.


Completed exterior of rehabilitation projects

CITY OF ANDERSON, SOUTH CAROLINA
ANNUAL ADOPTED BUDGET
For Fiscal Year 2026-2027

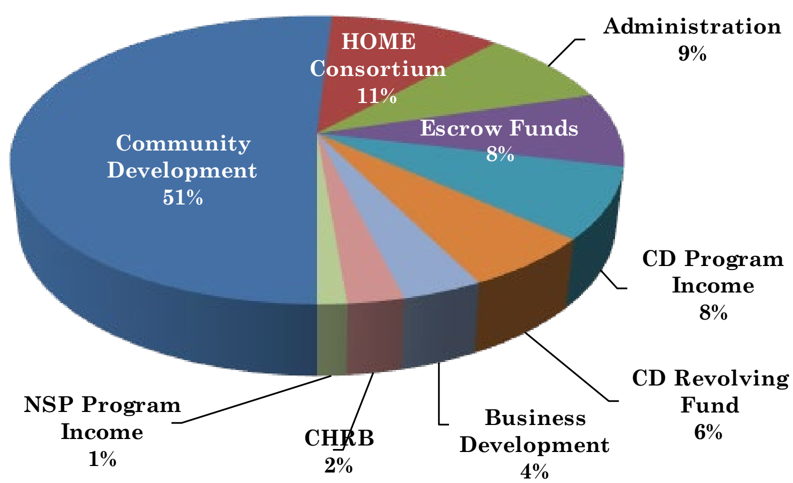
Community Development Fund Revenues by Source

CDBG	$539,777
Prior Year Grant	240,000
HOME Consortium	136,115
Escrow Funds	105,000
Program Income	100,000
CD Revolving Fund	75,000
Business Development	45,000
NSP Program Income	16,405
	$1,257,297



Community Development Fund Expenditures by Program

Community Development	$640,322
HOME Consortium	136,115
Administration	107,955
Escrow Funds	105,000
CD Program Income	100,000
CD Revolving Fund	75,000
Business Development	45,000
CHRB	31,500
NSP Program Income	16,405
	$1,257,297



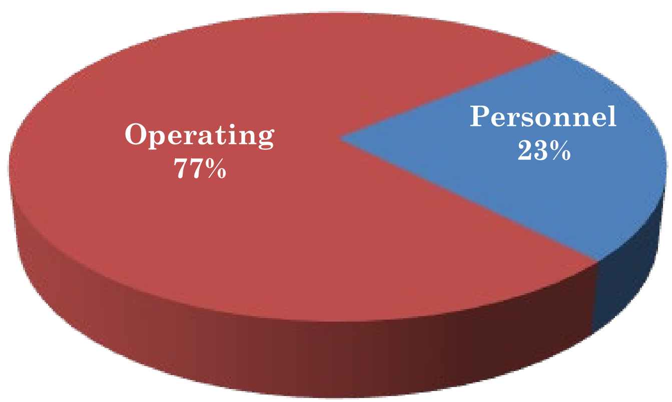
COMMUNITY DEVELOPMENT FUND
SUMMARY SCHEDULE OF REVENUES & EXPENDITURES
For Fiscal Years 23/24 - 26/27

REVENUES:	**23/24 Actual**	**24/25 Actual**	**25/26 Budget**	**26/27 Adopted**
Federal Grants - CDBG	$342,046	$478,623	$555,496	$539,777
Neighborhood Stab. Prog	51,646	47,735	16,405	16,405
HOME Consortium	63,062	125,346	137,490	136,115
CD Program Income	57,605	42,443	55,000	100,000
CD Revolving Fund	45,976	25,430	100,000	75,000
Escrow Funds	158,526	171,844	105,274	105,000
Business Development	76,594	49,995	45,000	45,000
CARES (CDBG-CV)	309,713	0	0	0
Prior Year Federal Grants	185,131	202,815	150,000	240,000
Transfer In	15,082	75,193	0	0
Total Revenues	$1,305,380	$1,219,423	$1,164,665	$1,257,297

EXPENDITURES:	**23/24 Actual**	**24/25 Actual**	**25/26 Budget**	**26/27 Adopted**
Administration	$118,005	$115,320	$111,099	$107,955
Community Development	414,262	559,595	563,862	640,322
CARES (CDBG-CV)	309,713	0	0	0
Business Development	0	95,010	45,000	45,000
CD Program Income	24,758	44,242	55,000	100,000
CD Revolving Fund	78,538	49,236	100,000	75,000
Escrow Funds	163,412	150,978	105,274	105,000
CHRB	29,677	30,596	30,535	31,500
HOME Consortium	60,474	148,101	137,490	136,115
Neighborhood Stab. Prog	0	0	16,405	16,405
Total Expenditures	$1,198,833	$1,193,072	$1,164,665	$1,257,297
Operating Surplus (Deficit)	$106,547	$26,351	$0	$0
Fund Balance, beginning of year	$97,139	$203,686	$230,037	$230,037
Fund Balance, end of year	$203,686	$230,037	$230,037	$230,037

EXPENDITURE SUMMARY - CATEGORY

DEPARTMENT	Personnel	Operating	Capital	Total
Administration	$ 83,715	$ 24,240	$ -	$ 107,955
Community Development	184,043	456,279		640,322
Business Development	-	45,000	-	45,000
CD Program Income	-	100,000	-	100,000
CD Revolving Fund	-	75,000	-	75,000
Escrow Funds	-	105,000	-	105,000
CHRB	31,500	-	-	31,500
HOME Consortium	-	136,115	-	136,115
Neighborhood Stab. Prog	-	16,405	-	16,405
TOTAL	$ 299,258	$ 958,039	$ -	$ 1,257,297



COMMUNITY DEVELOPMENT				
	ACTUAL 23/24	ACTUAL 24/25	BUDGET 25/26	ADOPTED 26/27
PERSONNEL SERVICES				
.01 SALARIES & WAGES	$76,993	$77,255	$61,548	$62,450
.03 PENSIONS	6,687	6,998	5,289	5,680
.04 FICA	5,184	5,404	4,446	4,775
.05 HEALTH INSURANCE	5,919	6,303	9,831	10,000
.06 LIFE INSURANCE	809	763	201	765
.13 LTD INSURANCE	95	39	59	45
.104 WORKERS' COMPENSATION	0	0	0	0
TOTAL PERSONNEL	$95,687	$96,762	$81,374	$83,715
OPERATING EXPENDITURES				
.10 PRINTING & SUPPLIES	$1,568	$948	$1,500	$1,500
.11 POSTAGE	26	32	300	100
.14 MEMBERSHIP & DUES	988	804	1,000	1,000
.15 TRAVEL & CONFERENCE	1,269	632	1,500	1,300
.16 GASOLINE	83	115	800	300
.17 AUTO OPERATING EXPENSE	0	671	1,000	1,000
.21 TELEPHONE	2,960	2,008	2,500	2,500
.26 MAINTENANCE CONTRACTS	3,726	3,746	4,500	4,000
.61 PUBLIC NOTICES	633	2,011	2,416	2,500
.62 SPECIAL INSURANCE	1,722	2,145	2,000	2,300
.64 EMPLOYEE TRAINING	750	750	1,000	1,000
.65 PROFESSIONAL SERVICES	8,592	4,694	11,209	6,740
TOTAL OPERATING	$22,318	$18,558	$29,725	$24,240
PROGRAM EXPENDITURES				
COMMUNITY DEVELOPMENT	$414,262	$559,595	$563,862	$640,322
CARES (CDBG-CV)	309,713	0	0	0
REVOLVING FUND	78,538	49,236	100,000	75,000
CHRB	29,677	30,596	30,535	31,500
CD PROGRAM INCOME	24,758	44,242	55,000	100,000
ESCROW ACCOUNTS	163,412	150,978	105,274	105,000
BUSINESS DEVELOPMENT	0	95,010	45,000	45,000
NEIGHBORHOOD STAB. PROG.	0	0	16,405	16,405
HOME CONSORTIUM	60,474	148,101	137,490	136,115
TOTAL PROGRAM	$1,080,833	$1,077,757	$1,053,566	$1,149,342
TOTAL	$1,198,833	$1,193,072	$1,164,665	$1,257,297

PERSONNEL AUTHORIZATIONS

COMMUNITY DEVELOPMENT				
POSITION TITLE	ACTUAL 23/24	ACTUAL 24/25	BUDGET 25/26	ADOPTED 26/27
Community Development Manager	1	1	1	1
Construction Coordinator	1	1	1	1
Housing Specialist	1	1	1	1
Fair Housing Coordinator	0.5	0.5	0.5	0.5
Administrative Assistant	0.5	0.5	0.5	0.5
Accounting Analyst	1	1	1	1
Loan Officer	0.5	0.5	0.5	0.5
TOTAL	5.5	5.5	5.5	5.5

ACCOMPLISHMENTS

- Completed four housing rehabilitation projects.
- Partnered with the Community Housing Resource Board of Anderson to sponsor education and outreach activities that promote fair housing practices, explain the rights of landlord and tenants, and prepare buyers for homeownership. The City's Fair Housing Coordinator hosted a workshop to provide citizens with information on Fire Safety with personnel from the City Fire Department. The City's Fair Housing Coordinator also provided callers on the Fair Housing Hotline with references to resources based upon needs.
- Completed Park improvements to Bea Thompson Park.

HUD awarded the City of Anderson $539,777 in CDBG funds for Program Year 2026. The City of Anderson's Community Development Division and its community Partners will strive to meet the following goals and objectives during the 2025-2026 fiscal year. These goals and objectives are not listed by priority ranking and were listed in the City's Annual Action Plan (AAP) to HUD.

<u>Community Housing Resource Board of Anderson, SC (CHRB)</u>
The focus of the Community Housing Resource Board is to identify resources that may assist individuals and families in finding resources and alternative solutions to fair housing problems. The Community Development Department and CHRB utilized CDBG funds to provide education and outreach services to the public.

These services included sponsoring Fair Housing, Landlord and Tenant, and other various workshops. Other outreach included continued sponsorship of the Fair Housing Hotline, which provides a mechanism for citizens to report incidents of housing discrimination 24 hours a day, seven days a week. CHRB's website also provides information on the Fair Housing Act and protected classes. During the past fiscal year, the Fair Housing Coordinator, and members of CHRB, sponsored workshops and made referrals to appropriate agencies.

Housing Rehabilitation and Construction Projects

The Community Development Department bids all housing rehabilitation and new construction projects to contractors on our approved Contractors List. The average construction time is approximately 90 days. Owner-occupants of single-family homes located within redevelopment areas may participate in the Housing Rehabilitation Program. The average rehabilitation construction cost is $42,000 per home.

Participants receive a deferred forgivable loan up to $40,000. All people that receive assistance must meet income guidelines and agree to comply with the affordability period requirement. During the 2025-2026 fiscal year, Community Development Block Grant (CDBG) funds were used to rehabilitate housing units and HOME funds through the HOME Consortium were used to rehabilitate housing units.

Community Organizations

Throughout the past fiscal year, the Community Development Department continued to work with citizens and community organizations including the Westside Community Coalition, Southeast Anderson Task Force, and the Concerned Citizens of Eastside, to involve community residents in Community Development activities. Several public hearings were held to ensure citizens' involvement. During the hearings, citizens were allowed an opportunity to offer comments and suggestions about improvements to the neighborhood and administrative reports submitted by the City of Anderson to the Department of Housing and Urban Development. During the past year, staff also attended neighborhood meetings held by community organizations.

OBJECTIVES

- Use CDBG funds to provide decent and affordable housing for low- and moderate-income households by rehabilitating a minimum of four owner-occupied housing units. Use HOME funds to rehabilitate two additional owner-occupied units.
- Temporarily relocate participants of the Housing Rehabilitation Program (if necessary) until rehabilitation of their homes is completed.
- Encourage programs that increase the supply of affordable housing by rehabilitating foreclosed local Urban Homestead single family units for resell to qualified first time home buyers. The City of Anderson's local Urban Homestead Program will also provide homeownership assistance and homeownership counseling to eligible first-time home buyers. Participants of the local Urban Homestead Program must be low income, a first-time homebuyer and purchase a home located within Anderson's redevelopment areas.
- To increase opportunities for low to moderate income households to purchase their first home.
- To provide direct financial assistance loans to at least one small business or micro-enterprise for economic development activities through the Economic Development Department. Also provide technical assistance to for-profit businesses. Technical assistance will include sponsorship of workshops, marketing, and referrals.

- To address fair housing practices by sponsoring education and outreach activities in partnership with the Community Housing Resource Board (CHRB) of Anderson, SC. Activities include sponsoring a fair housing hotline, workshops, marketing, and sponsoring events that promote fair housing practices. Also, homeownership and foreclosure prevention counseling.
- The City of Anderson will continue to acquire properties and accept donated properties for the removal of slums and blight. Most of the properties will be used for the construction of single-family houses through partnerships with local non-profit organizations. In addition (if units are available) the City's local Urban Homestead Program will provide homebuyers for the first time.

The Annual Action Plan informs the community of planned projects for the upcoming year. Citizens could comment on the plan during public hearing. On April 30, 2026, a Public Hearing was conducted regarding the Annual Action Plan.

The Anderson-Independent Mail newspaper publicized the date, time, and location of the hearings in the Public Notices section. In addition, the hearings were posted on the City of Anderson's cable channel and website. Notices were also posted at City Hall, the Anderson County Library, the Housing Authority of Anderson, the Westside Community Center, Anderson County Library, and the City of Anderson Community Development Department.

Community Development - Performance Measures (Fiscal Year)					
	2023 Actual	2024 Actual	2025 Projected	2025 Actual	2026 Projected
Number of housing units rehabilitated					
CDBG	3	2	3	5	4
HOME	1	2	2	1	2
Number of housing units acquired and sold - CDBG**	0	0	0	0	0
Number of buyers assisted and purchased a home - CDBG**	0	0	0	0	0
Number of Hotline calls received and referrals when applicable	37	40	40	23	35
Number of workshops/activities sponsored	4	4	4	4	4

** Units only become availble to sell if a CDBG rehabilitated property goes into foreclosure and it is subsequently sold to an eligible 1st time home buyer.

Completed exterior of rehabilitation project

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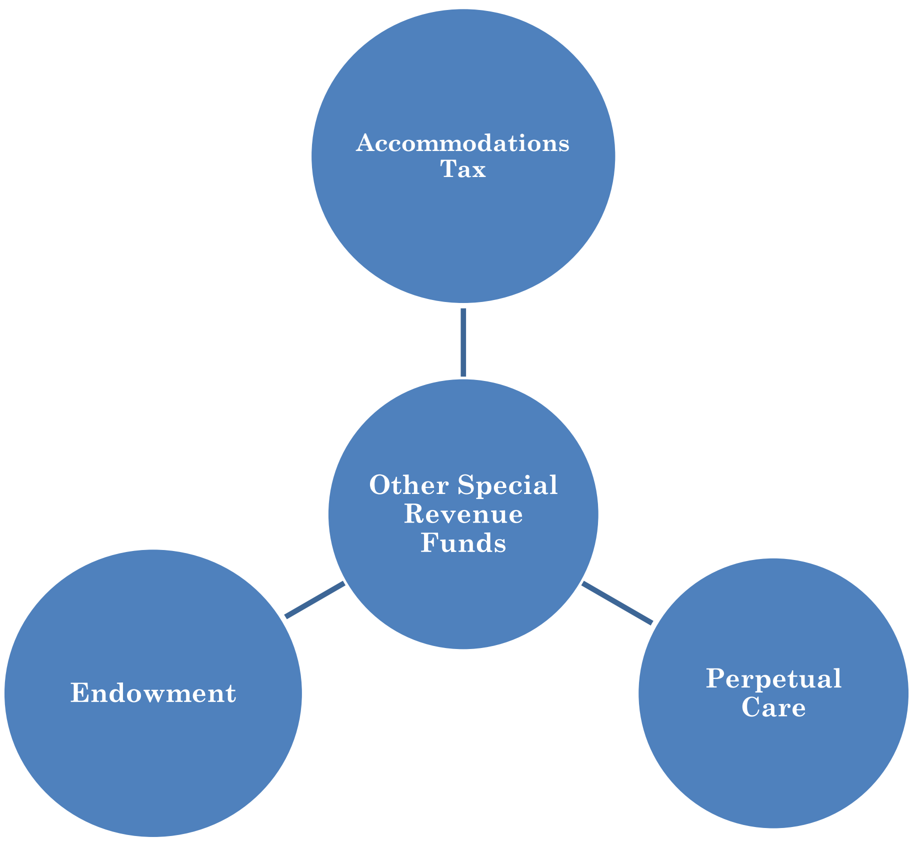
OTHER SPECIAL REVENUE FUNDS



ACCOMMODATIONS TAX FUND
REVENUES & EXPENDITURES SUMMARY

REVENUES:	Actual 23/24	Actual 24/25	Budget 25/26	Adopted 26/27
ATAX Revenue	$604,269	$738,212	$500,000	$500,000
Interest Income	12,546	12,295	0	0
Miscelllaneous Reveue	0	28,945	0	0
Prior Year Funds	0	0	100,000	100,000
Total Revenues	$616,815	$779,452	$600,000	$600,000

EXPENDITURES:	Actual 23/24	Actual 24/25	Budget 25/26	Adopted 26/27
Advertising and Promotions	$274,078	$524,134	$500,000	$500,000
Special Projects	72,693	482,027	100,000	100,000
Total Expenditures	$346,771	$1,006,161	$600,000	$600,000
Operating Surplus	$270,044	($226,710)	$0	$0
Fund Balance, Beginning of Year	$1,054,653	$1,324,697	$1,097,988	$1,097,988
Fund Balance, End of Year	$1,324,697	$1,097,988	$1,097,988	$1,097,988

STATEMENT OF PRIMARY MISSION

The primary purpose of the Accommodations Tax Fund is to provide funding for advertising, promotions and tourism related activities throughout the City of Anderson from a 2% tax applied to transient accommodations collected by the State and remitted to the City. These funds are legally restricted to the above mentioned activities and are monitored by the Accommodations Tax Act.

PERPETUAL CARE FUND
REVENUES & EXPENDITURES SUMMARY

REVENUES:	Actual 23/24	Actual 24/25	Budget 25/26	Adopted 26/27
Interest Income	$24,036	$35,613	$25,000	$25,000
Transfer In	17,524	27,159	30,000	30,000
Total Revenues	$41,560	$62,772	$55,000	$55,000

EXPENDITURES:	Actual 23/24	Actual 24/25	Budget 25/26	Adopted 26/27
Transfer Out	$10,740	$10,581	$55,000	$55,000
Total Expenditures	$10,740	$10,581	$55,000	$55,000
Operating Surplus (Deficit)	$30,820	$52,191	$0	$0
Fund Balance, Beginning of Year	$724,568	$755,388	$807,579	$807,579
Fund Balance, End of Year	$755,388	$807,579	$807,579	$807,579

STATEMENT OF PRIMARY MISSION

The Perpetual Care Fund is funded from the sale of cemetery lots, continuous care, and grave openings. The revenue is specifically restricted for the continuous care of the cemeteries.

The Transfer Out is to the Cemetery Fund. These monies are used to offset the cost of cemetery operations. The City has four cemeteries.

ENDOWMENT FUND
REVENUES & EXPENDITURES SUMMARY

REVENUES:	Actual 23/24	Actual 24/25	Budget 25/26	Adopted 26/27
Interest Income	$85,868	$106,924	$50,000	$50,000
Total Revenues	$85,868	$106,924	$50,000	$50,000

EXPENDITURES:	Actual 23/24	Actual 24/25	Budget 25/26	Adopted 26/27
Bank Charges/Misc Expense	$196	$100	$0	$0
Transit Fund Transfer	45,205	41,150	50,000	50,000
Total Expenditures	$45,401	$41,250	$50,000	$50,000
Operating Surplus (Deficit)	$40,468	$65,674	$0	$0
Fund Balance, Beginning of Year	$2,197,920	$2,238,388	$2,304,061	$2,304,061
Fund Balance, End of Year	$2,238,388	$2,304,061	$2,304,061	$2,304,061

HISTORY

The Endowment Fund was created in August 1989, when the City agreed to terminate the Transit Franchise Agreement with Duke Power Company. In exchange for the release from the agreement, Duke Power made a one time payment of $2,225,000 to the City.

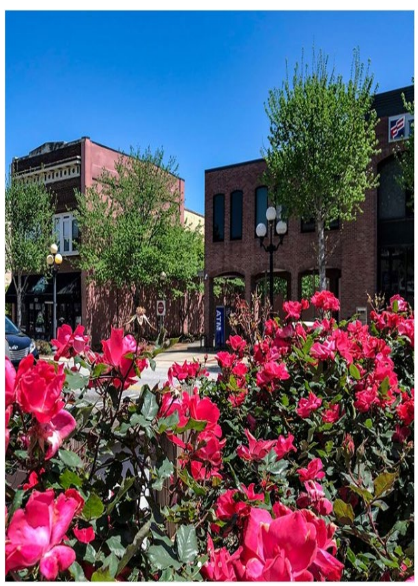
The City Council established the Endowment Fund for the purpose of funding transit operations from interest income. The policy is to preserve the principal, plus add 10% of the annual interest to the principal for growth. The remaining interest income is used to offset the cost of the Transit

STATEMENT OF PRIMARY MISSION

To provide a source of funding for transit operations and projects.

1. To maximize return on investment by earning $50,000 interest income through 6/30/27.
2. To maintain security of investments through 6/30/27.
3. To assist in Transit funding in the amount of $50,000 through 6/30/27.

CAPITAL IMPROVEMENT PLAN



CAPITAL IMPROVEMENT PLAN BUDGET

The Capital Improvement Plan (CIP) is the City of Anderson's plan for growth and development for the fiscal years 2027-2031. The City faces a challenge in meeting its capital needs with limited financial resources. The purpose of this five–year plan is to identify all necessary projects, facilities, and large equipment costs. Improvements and modifications to this CIP plan will continue to be made in future years as the City expands and develops this process.

Scope of the Capital Improvement Plan

The CIP plan includes all Utilities and General Fund facilities and major equipment purchases greater than $15,000 with a useful life of at least three years. Each project detail includes a project description, the year in which it will be started/acquired, the amount to be expended and possible financing sources for each project. The capital budget is an aggregation of the costs and financing of all capital projects for the City of Anderson between now and the year 2031. The CIP plan will not fund all community needs but will fund high priority projects.

This capital budget is updated annually as part of the City's regular budget process. The purpose is to show what projects are already online, what projects will need funds in the current budget year, and what projects will be started in the current budget year. Coordinating the comprehensive capital budget with the operating budget should give the City more insight into long range planning. The information helps decision-makers improve coordination of services for greater efficiency and assess short-run financing requirements in the context of long-run fiscal needs and constraints.

Prioritizing the various projects is a difficult process. The City must decide how to provide a list of projects at an affordable level and balance competing community needs. Priorities are set based on legal mandates, budget impacts, health and safety issues, environmental issues, economic development impacts, project feasibility, interjurisdictional effects, and relationship to other projects. Projects included here do not necessarily mean a guarantee for funding since priorities are constantly changing. However, this is a crucial tool to help the City in adequately preparing for future costs.

Financing the Capital Improvement Plan

The two basic methods to fund the CIP projects are (1) pay-as-you-go, which requires use of current revenues or cash on hand, and (2) pay-as-you-use, which involves leveraging debt to spread the acquisition expenditures over the period the City uses the capital asset. Funds dedicated to pay-as-you-go include ad valorem taxes, special tax assessments, grants, capital fees, hospitality fees, storm water fees, and utility fees. Both financing approaches are useful, and which method utilized would depend upon the nature of the project being financed.

As reflected in the following detail project pages, the City has prioritized projects for the next five years. The CIP documents provide insight into the City's needs. As the City grows and develops its CIP process, the plan will be a useful management tool when assessing all needs of the City and its citizens.

Major Capital Improvement Plan Initiatives

♦ **Recreation Master Plan Implementation**
The main goal of this plan is for an overall improvement and additional development of all parks within the City. The Plan will divide the City into four districts, using Main Street as the East-West divider and Boulevard as the North-South divider. Each of these district parks would be at least 60 acres and contain playgrounds, picnic areas, and ball fields. The City plans to finance a portion of these projects with the 2% hospitality fee. The City may use pay as you go or issue bonds.

♦ **Downtown Master Plan Implementation**
Implementing the Downtown Master Plan includes the construction/installation of additional streetscape improvements, including but not limited to, pedestrian amenities such as lighting, sidewalks, crosswalks, signage, street furniture, and landscaping, development of parks and greenspace, the addition of public art, parking improvements, and parking and event management equipment.

♦ **Sewer System Master Plan**
In 2017, the City updated its Sewer System Master Plan. The plan prioritized projects for new construction and/or replacement of aging infrastructure. This plan allows for annual capital improvement funds to successfully complete projects as required to create a sustainable wastewater utility.

♦ **Water System Master Plan**
In 2016, the City updated its Water System Master Plan. The plan prioritized projects for new construction and/or replacement of aging infrastructure. This plan allows for annual capital improvement funds to successfully complete projects as required to create a sustainable water utility.

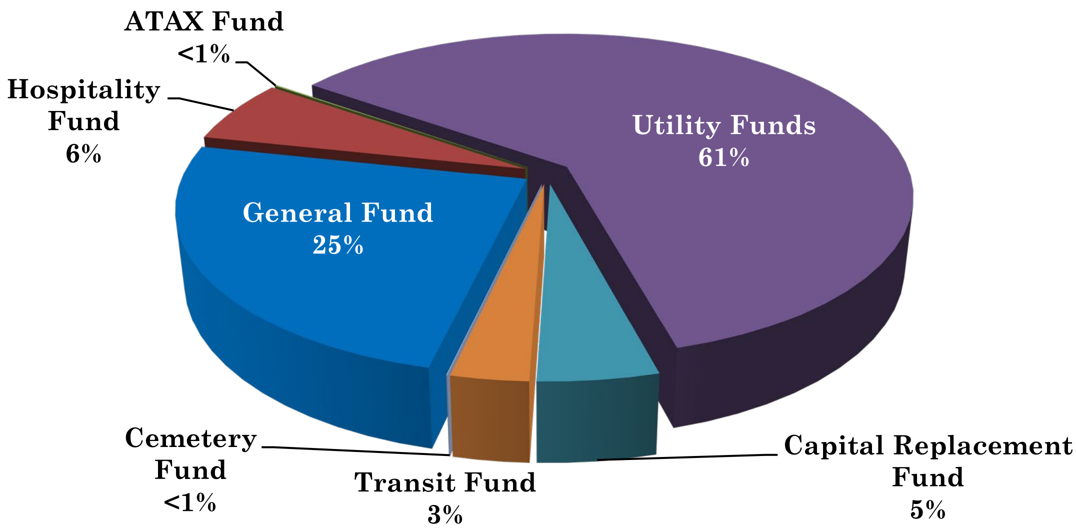
Capital Budget Funding Sources

The Capital Budget is divided into five major funding sources (where the money is derived from) used to finance capital expenditures: General Fund, Utilities Funds, Stormwater Fund, Capital Replacement Fund, and Hospitality Fund. Other periodic funding sources include (but are not limited to) state SRF grants, Accommodations Tax Fund, and the Cemetery Fund. The following is a summary of the primary funding sources identified in the Capital Budget:

- **General Fund**
  The main source of funding is derived primarily from ad valorem property tax revenues, capital fees and business license fees. Other potential resources include the issuance of general obligation bonds and capital leases. (The issuance of debt during any fiscal year presented in this plan is not guaranteed, therefore, the projects listed herein are also not guaranteed.)
- **Utilities Funds**
  The Utilities Funds include two separate enterprise funds: the Sewer Fund and the Water Fund. Each fund's primary funding source is the collection of fees for their respective service (Sewer - sewer fees, and Water - water fees). Other resources include the issuance of revenue bonds and State Revolving Fund Loans.
- **Stormwater Fund**
  Stormwater fees are collected to offset the costs mandated by the Federal government that requires the City to develop, implement, and enforce a Stormwater management program designed to reduce the discharge of pollutants to the "maximum extent practicable" to protect water quality.

- **Capital Replacement Fund**
  Beginning in fiscal year 2014-2015, City Council approved $5 per month capital replacement fee on each garbage cart serviced by the City's Sanitation department. The fee is used for capital replacement costs.
- **Hospitality Fund**
  The Hospitality Fee is a 2% fee charged on prepared food and beverages sold in the City for immediate consumption or take out. Hospitality Fee revenue is legally restricted to fund park facilities and capital expenditures to promote quality of life, tourism, recreation, cultural, and historic structures.

Capital Needs by Fund



Capital Needs by Fund by Fiscal Year

Capital Needs by Fund	FY 2027 Capital Budget	FY 2028 Capital Budget	FY 2029 Capital Budget	FY 2030 Capital Budget	FY 2031 Capital Budget	Total Five Year Plan
General Fund	$ 4,535,230	$ 665,000	$ 18,897,000	$ 3,732,000	$ -	$ 27,829,230
Utility Funds	12,667,641	20,117,825	17,911,875	8,167,000	9,785,000	68,649,341
Transit Fund	1,662,000	-	-	-	1,750,000	3,412,000
Hospitality Fund	3,074,000	4,000,000	-	-	-	7,074,000
Capital Replacement Fund	932,000	2,340,000	350,000	1,680,000	-	5,302,000
Cemetery Fund	-	45,000	-	-	-	45,000
ATAX Fund	-	-	130,000	-	-	130,000
Total - All Funds	**$ 22,870,871**	**$ 27,167,825**	**$ 37,288,875**	**$ 13,579,000**	**$ 11,535,000**	**$ 112,441,571**

Capital Budget Service Types

The Capital Budget is used for expenditures based on types of services rendered within the City. These services are categorized as Public Safety, Downtown and Recreation, and Capital Facilities & Equipment/Utilities.

- **Public Safety**

  Public Safety provides services for the security of persons and property. The Capital Budget represents routine and non-routine equipment needed by the City Police and Fire Departments.

- **General Government**

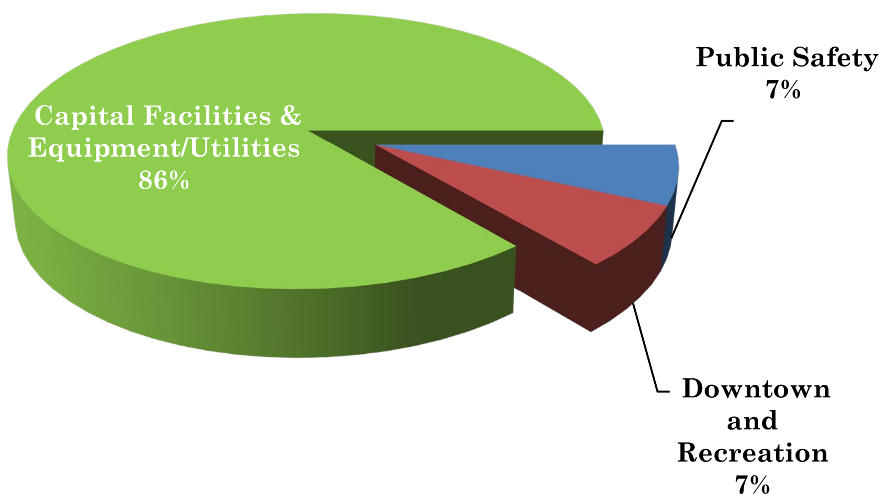
  The Capital Budget for General Government includes City Administration as well as Downtown and Recreation projects goes towards maintaining and expanding recreational facilities for the benefit of citizens and visitors. This includes various parks, the Recreation Center, and Downtown.

- **Capital Facilities & Equipment/Utilities**

  The Physical Environment category encompasses the Capital Budget for services that provide a suitable living environment for citizens and visitors. This category includes budgets for Public Works, Wastewater, Water, and Stormwater capital projects.

Service Types	FY 2027 Capital Budget	FY 2028 Capital Budget	FY 2029 Capital Budget	FY 2030 Capital Budget	FY 2031 Capital Budget	Total Five Year Plan
Public Safety	$ 2,876,530	$ 350,000	$ 4,100,000	$ 350,000	$ -	$ 7,676,530
Downtown and Recreation	3,924,000	4,000,000	-	-	-	7,924,000
Capital Facilities & Equipment/Utilities	16,070,341	22,817,825	33,188,875	13,229,000	11,535,000	96,841,041
Total	**$ 22,870,871**	**$ 27,167,825**	**$ 37,288,875**	**$ 13,579,000**	**$ 11,535,000**	**$ 112,441,571**

Capital Budget Service Type Percentages



*The issuance of debt during any fiscal year presented in this plan is not guaranteed. Therefore, the projects listed herein are also not guaranteed.

Fire Division

PROJECTS	LOCATION	TYPE OF IMPROVEMENT	FUNDING SOURCE	PROJECTED ESTIMATED COST Construction	Equipment	Total
FY 2026-2027						
Station 4 - Architect/Design	Clemson Blvd/EW Parkway	Capital Facilities	IPRB	$ 794,000	$ -	$ 794,000
Station 2 Kitchen Remodel	N. Main St	Capital Facilities	General Fund	40,000	-	40,000
Station 4	Clemson Blvd/EW Parkway	Capital Facilities	IPRB	595,000	-	595,000
Fire Trucks	400 S. McDuffie St	Capital Equipment	Capital Lease	-	2,350,000	2,350,000
Radio Replacement	400 S. McDuffie St	Capital Equipment	General Fund	-	249,915	249,915
Total Capital Expense - FYE 2027				**$ 1,429,000**	**$ 2,599,915**	**$ 4,028,915**
FY 2027-2028						
Station I - Crew Quarters	400 S. McDuffie St	Capital Facilities	General Fund	$ 165,000	$ -	$ 165,000.00
Station 4	Clemson Blvd/EW Parkway	Capital Facilities	IPRB	14,611,000		14,611,000
Total Capital Expense - FYE 2028				**$ 14,776,000**	**$ -**	**$14,776,000**
FY 2028-2029						
Station 5 Land Purchase	River St	Capital Facilities	General Fund	$ 400,000	$ -	$ 400,000
Fire Trucks Station 4	Clemson Blvd/EW Parkway	Capital Equipment	Capital Lease	-	3,600,000	3,600,000
Station I Museum Renovation	400 S. McDuffie St.	Capital Facilities	Accommodations Tax	130,000	-	130,000
Total Capital Expense - FYE 2029				**$ 530,000**	**$ 3,600,000**	**$ 4,130,000**
FY 2029-2030						
Station 1 Interior Renovations	400 S. McDuffie St.	Capital Facilities	General Fund	$ 160,000	-	160,000
Station 2 Expansion	N Main St	Capital Facilities	General Fund	1,000,000	-	1,000,000
Total Capital Expense - FYE 2030				**$ 1,160,000**	**$ -**	**$ 1,160,000**
FY 2030-2031						
				$ -	$ -	$ -
Total Capital Expense - FYE 2031				**$ -**	**$ -**	**$ -**
Total Capital Expense - Five years 2027 - 2031				**$ 17,895,000**	**$ 6,199,915**	**$24,094,915**

Project Name	Fire Department Facilities
Priority	High
Division/ Department	Fire
Project Manager	Fire Chief
Project Location	400 S. McDuffie St.
Potential Funding Source	General Fund; IPRB; Accommodations Tax Fund
Service Type	Capital Facilities

	2026 - 2027	2027 - 2028	2028 - 2029	2029 - 2030	2030 - 2031	Five Year Total
General Fund						
Station 4 - Architect/Design	$ 794,000	$ -	$ -	$ -	$ -	$ 794,000
Station 2 Kitchen Remodel	40,000	-	-	-	-	40,000
Station 1 Crew Quarters	-	165,000	-	-	-	165,000
Station 1 Interior Renovations	-	-	-	160,000	-	160,000
Station 4 - IPRB Bond	595,000	14,611,000	-	-	-	15,206,000
Station 2 Expansion	-	-	-	1,000,000	-	1,000,000
Station 5 - Land purchase	-	-	400,000	-	-	400,000
Accommodations Tax Fund						
Station 1 Museum Renovation	-	-	130,000	-	-	130,000
Total	**$ 1,429,000**	**$ 14,776,000**	**$ 530,000**	**$ 1,160,000**	**$ -**	**$ 17,895,000**

Description (Justification and Explanation)

Stations 1, 2, and 3 are in need of maintenance-type upgrades to keep the City's facilities in good shape. Also, as the City grows towards the north end of its limits, Station 4 has become a necessity in order to keep citizens safe, response times low, and maintain ISO Class I fire rating.

Impact on Annual Operating Budget

Personnel	$ 546,000
Operating	20,000
Capital Outlay	-
Other	-
Total	$ 566,000

The annual operating budget will increase upon the addition of Fire Station 4 due to staffing and equipment. The remaining projects will reduce the operating budget by lessening the cost of constant maintenance and repairs.

Project Name	**Fire Department Equipment**
Priority	Medium
Division/ Department	Fire
Project Manager	Fire Chief
Project Location	400 S. McDuffie St.
Potential Funding Source	Capital Replacement Fund/Capital Lease Purchase
Service Type	Capital Equipment

	2026 - 2027	2027 - 2028	2028 - 2029	2029 - 2030	2030 - 2031	Five Year Total
Fire Trucks	$ 2,350,000	$ -	$ 3,600,000	$ -	$ -	$ 5,950,000
Portable & Mobile Radio Replacement	249,915	-	-	-	-	249,915
Total	**$ 2,599,915**	**$ -**	**$ 3,600,000**	**$ -**	**$ -**	**$ 6,199,915**

Description (Justification and Explanation)

These vehicles are essential additions for the new Station 4 and ensure the City is fully equipped to protect its residents. The radio replacement plan aligns with the SC Interoperability Plan, enabling the Fire Division to operate on multiband frequencies and communicate effectively with Public Works and all areas of Public Safety.

Impact on Annual Operating Budget

Personnel	$ -	The annual operating budget will be impacted by increased fuel and vehicle maintenance costs. At this time, a precise estimate is not yet available.
Operating	-	
Capital Outlay	-	
Other	-	
Total	$ -	

Police Division

PROJECTS	LOCATION	TYPE OF IMPROVEMENT	FUNDING SOURCE	PROJECTED ESTIMATED COST Construction	Equipment	Total
FY 2026-2027						
Vehicle Replacement	401 S. Main St.	Capital Equipment	E-Share Funds	-	276,615	276,615
Total Capital Expense - FYE 2027				**$ -**	**$ 276,615**	**$ 276,615**
FY 2027-2028						
Vehicle Replacement	401 S. Main St.	Capital Equipment	Capital Replacement Fund	$ -	$ 350,000	$ 350,000
Total Capital Expense - FYE 2028				**$ -**	**$ 350,000**	**$ 350,000**
FY 2028-2029						
Equipment/Radio upgrade	401 S. Main St.	Capital Equipment	General Fund	$ -	$ 150,000	$ 150,000
Vehicle Replacement	401 S. Main St.	Capital Equipment	Capital Replacement Fund	-	350,000	350,000
Police Department Remodel	401 S. Main St.	Capital Facilities	General Fund	100,000	-	100,000
Total Capital Expense - FYE 2029				**$ 100,000**	**$ 500,000**	**$ 600,000**
FY 2029 - 2030						
Police Department Remodel	401 S. Main St.	Capital Facilities	GO Bond	$ 2,500,000	$ -	$ 2,500,000
Vehicle Replacement	401 S. Main St.	Capital Equipment	Capital Replacement Fund	-	350,000	350,000
Total Capital Expense - FYE 2030				**$ 2,500,000**	**$ 350,000**	**$2,850,000**
FY 2030 - 2031						
				$ -	$ -	$ -
Total Capital Expense - FYE 2031				**$ -**	**$ -**	**$ -**
Total Capital Expense - Five years 2027 - 2031				**$ 2,600,000**	**$ 1,476,615**	**$4,076,615**

Project Name	**Police Department Facilities**
Priority	Medium
Division/ Department	Police
Project Manager	Police Chief
Project Location	Police Department
Potential Funding Source	General Fund
Service Type	Capital Facilities

	2026 - 2027	2027 - 2028	2028 - 2029	2029 - 2030	2030 - 2031	Five Year Total
Police Department Renovations - Design	$ -	$ -	$ 100,000	$ -	$ -	$ 100,000
Police Department Renovations - Construction	-	-	-	2,500,000	-	2,500,000
Total	**$ -**	**$ -**	**$ 100,000**	**$ 2,500,000**	**$ -**	**$ 2,600,000**

Description (Justification and Explanation)
The Police Department is quickly outgrowing the current space it has. These projects address the need to add and update space to better accommodate and organize the City's Police force.

Impact on Annual Operating Budget

Personnel	$ -	There will be no impact to the annual operating budget.
Operating	-	
Capital Outlay	-	
Other	-	
Total	$ -	

Project Name	Police Vehicle & Equipment Replacement
Priority	High
Division/ Department	Police
Project Manager	Police Chief
Project Location	Police Department
Potential Funding Source	General Fund/Capital Replacement Fund/Grants
Service Type	Capital Equipment

	2026 - 2027	2027 - 2028	2028 - 2029	2029 - 2030	2030 - 2031	Five Year Total
800 MZ Radios	$ -	$ -	$ 150,000	$ -	$ -	$ 150,000
Vehicles & Equipment	276,615	350,000	350,000	350,000	-	1,326,615
Total	**$ 276,615**	**$ 350,000**	**$ 500,000**	**$ 350,000**	**$ -**	**$ 1,476,615**

Description (Justification and Explanation)

The Police Department aims to maintain a reliable fleet by rotating in new vehicles as older ones become too costly or impractical to keep in service.

Impact on Annual Operating Budget

Personnel	$ -	There will be no impact to the annual operating budget.
Operating	-	
Capital Outlay	-	
Other	-	
Total	$ -	

Public Works Division

PROJECTS	LOCATION	TYPE OF IMPROVEMENT	FUNDING SOURCE	PROJECTED ESTIMATED COST		
				Construction	Equipment	Total
FY 2026-2027						
Fleet Equipment	Southwood St	Capital Equipment	Capital Replacement Fund	$ -	$ 37,000	$ 37,000
DEF Tank/Dispenser	Southwood St	Capital Equipment	Capital Replacement Fund	-	45,000	45,000
Transit Buses	Southwood St	Capital Equipment	Grant	-	1,662,000	1,662,000
Total Capital Expense - FYE 2027				**$ -**	**$ 1,744,000**	**$ 1,744,000**
FY 2027-2028						
Sanitation Vehicles/Equipment	Southwood St	Capital Equipment	Capital Replacement Fund	$ -	$ 1,785,000	$ 1,785,000
Curbtender Pup	Southwood St	Capital Equipment	Capital Replacement Fund	-	155,000	155,000
Signal & Sign Vehicle	Southwood St	Capital Equipment	Capital Replacement Fund	-	50,000	50,000
Cemetery Columbarium	White St	Capital Equipment	Cemetery Fund	-	45,000	45,000
Total Capital Expense - FYE 2028				**$ -**	**$ 2,035,000**	**$ 2,035,000**
FY 2028-2029						
				$ -	$ -	$ -
Total Capital Expense - FYE 2029				**$ -**	**$ -**	**$ -**
FY 2029 - 2030						
Sanitation Equipment	Southwood St	Capital Equipment	Capital Replacement Fund	$ -	$ 380,000	$ 380,000
Total Capital Expense - FYE 2030				**$ -**	**$ 380,000**	**$ 380,000**
FY 2030 - 2031						
Garbage Trucks (2)	Southwood St	Capital Equipment	Capital Replacement Fund	$ -	$ 950,000	$ 950,000
Transit Buses	Southwood St	Capital Equipment	Grant	-	1,750,000	1,750,000
Total Capital Expense - FYE 2031				**$ -**	**$ 2,700,000**	**$ 2,700,000**
Total Capital Expense - Five years 2027 - 2031				**$ -**	**$ 6,859,000**	**$ 6,859,000**

Street crew working on South Main Street Crosswalk

Project Name	**Replacement**
Priority	High
Division	Public Works
Department	Various
Project Manager	Public Works Director
Project Location	Public Works Complex
Potential Funding Source	General Fund/Capital Replacement Fund/Cemetery

	2026 - 2027	2027 - 2028	2028 - 2029	2029 - 2030	2030 - 2031	Five Year Total
Sanitation Truck	$ -	$ 110,000	$ -	$ -	$ -	$ 110,000
Sanitation Flat Bed Truck	-	140,000	-	-	-	140,000
Garbage Trucks (2)	-	920,000	-	-	950,000	1,870,000
Wheel Loader Tractor	-	115,000	-	115,000	-	230,000
Knuckleboom Truck	-	235,000	-	-	-	235,000
Leaf Truck	-	265,000	-	265,000	-	530,000
Transit Buses	1,662,000	-	-	-	1,750,000	3,412,000
Fleet Equipment	37,000	-	-	-	-	37,000
Signal & Sign Vehicle	-	50,000	-	-	-	50,000
Curbtender Pup	-	155,000	-	-	-	155,000
DEF Tank/Dispenser	45,000	-	-	-	-	45,000
Cemetery - Columbarium	-	45,000	-	-	-	45,000
Total	**$ 1,744,000**	**$ 2,035,000**	**$ -**	**$ 380,000**	**$ 2,700,000**	**$ 6,859,000**

Description (Justification and Explanation)

The Public Works Division conducted a comprehensive assessment of its equipment needs which resulted in this prioritized list to replace the most critical pieces and support service delivery in the City's growing residential areas.

Impact on Annual Operating Budget

Personnel	$ -	The City anticipates savings in its Auto Operating accounts by reducing the costs associated with maintaining outdated vehicles.
Operating		
Capital Outlay	-	
Other	-	
Total	$ -	

General Government Division

PROJECTS	LOCATION	TYPE OF IMPROVEMENT	FUNDING SOURCE	PROJECTED ESTIMATED COST			
				Design	Construction	Equipment	Total
FY 2026-2027							
Wren Park Parking Lot Improvement	E. Earle & N. McDuffie Streets	Capital Facilities	Capital Replacement Fund	$ -	$ 850,000	$ -	$ 850,000
Main Street Paving	Main Street	Capital Facilities	Hospitality Fund	-	2,500,000	-	2,500,000
Design Trail Rec Ctr to Downtown	Murray Ave	Capital Facilities	Hospitality Fund	122,300	-	-	122,300
Design Orr Streetscape	Orr St	Capital Facilities	Hospitality Fund	101,700	-	-	101,700
Whitner Creek Greenway - Phase 3	Murray Ave	Capital Facilities	Hospitality Fund	350,000	-	-	350,000
Traffic Calming Measures	401 S. Main St	Capital Facilities	General Fund	-	50,000	-	50,000
Horticulture Vehicle	401 S. Main St	Capital Equipment	General Fund	-	-	36,000	36,000
IT ADA Website Update	401 S. Main St	Capital Equipment	General Fund	-	-	76,700	76,700
Beautification Vehicle	401 S. Main St	Capital Equipment	General Fund	-	-	52,000	52,000
Beautification Mower	401 S. Main St	Capital Equipment	General Fund	-	-	15,000	15,000
Total Capital Expense - FYE 2027				**$574,000**	**$ 3,400,000**	**$ 179,700**	**$4,153,700**
FY 2027-2028							
Church Street Pedestrian Plaza	Church Street	Capital Facilities	Hospitality Fund	$ -	$ 500,000	$ -	$ 500,000
Construction Orr Streetscape	Orr St	Capital Facilities	Hospitality Fund	-	2,500,000	-	2,500,000
Whitner Creek Greenway - Phase 4	Murray Ave	Capital Facilities	Hospitality Fund	-	1,500,000	-	1,500,000
Beautification Mower	401 S. Main St	Capital Equipment	General Fund	-	-	36,000	36,000
Total Capital Expense - FYE 2028				**$ -**	**$ 4,500,000**	**$ 36,000**	**$4,536,000**
FY 2028-2029							
				$ -	$ -	$ -	$ -
Total Capital Expense - FYE 2029				**$ -**	**$ -**	**$ -**	**$ -**
FY 2029-2030							
Beautification Vehicle	401 S. Main St	Capital Equipment	General Fund	**$ -**	**$ -**	$ 52,000	**$ 52,000**
Beautification Mower	401 S. Main St	Capital Equipment	General Fund	**-**	**-**	20,000	**20,000**
Total Capital Expense - FYE 2030				**$ -**	**$ -**	**$ 72,000**	**$ 72,000**
FY 2030-2031							
				$ -	$ -	$ -	$ -
Total Capital Expense - FYE 2031				**$ -**	**$ -**	**$ -**	**$ -**
Total Capital Expense - Five years 2027 - 2031				**$574,000**	**$ 7,900,000**	**$ 287,700**	**$8,761,700**

Project Name	**Downtown Development Projects**
Priority	Various
Division/ Department	Downtown/Parks and Recreation
Project Manager	Assistant City Manager
Project Location	Downtown Anderson
Funding Source	General Fund; Hospitality Fund; Capital Replacement Fund
Service Type	Downtown

	2026 - 2027	2027 - 2028	2028 - 2029	2029 - 2030	2030 - 2031	Five Year Total
Wren Park Parking Lot Improvement	$ 850,000	$ -	$ -	$ -	$ -	$ 850,000
North Main Street Paving	2,500,000	-	-	-	-	2,500,000
Design Trail Rec Center to Downtown	122,300	-	-	-	-	122,300
Design/Construction Orr Streetscape	101,700	2,500,000	-	-	-	2,601,700
Whitner Creek Greenway - Phase 3	350,000	-	-	-	-	350,000
Church Street Pedestrian Plaza	-	500,000	-	-	-	500,000
Whitner Creek Greenway - Phase 4	-	1,500,000	-	-	-	1,500,000
Total	**$ 3,924,000**	**$ 4,500,000**	**$ -**	**$ -**	**$ -**	**$ 8,424,000**

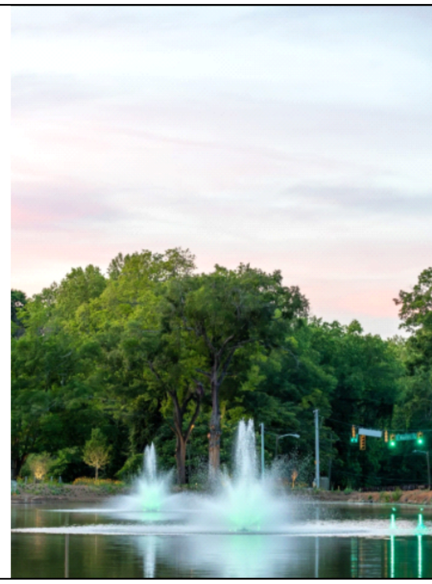
Description (Justification and Explanation)

Downtown development remains a key priority for the City, and these projects will enhance the functionality, accessibility, and overall appearance of Anderson's core.

Impact on Annual Operating Budget

Personnel	$ -	The City's operating budgets will see ongoing impacts due to increased maintenance and beautification efforts associated with these improvements. While exact costs are being determined, the City recognizes the long-term investment in sustaining a vibrant downtown.
Operating	-	
Capital Outlay	-	
Other	-	
Total	$ -	

Project Name	General Government
Priority	Various
Division/ Department	Transportation/Building Inspection/IT
Project Manager	Public Works Director/Planning Director/Chief Information Officer
Project Location	Downtown Anderson
Funding Source	General Fund
Service Type	City Administration



	2026 - 2027	2027 - 2028	2028 - 2029	2029 - 2030	2030 - 2031	Five Year Total
Traffic Calming Measures	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
Horticulture Vehicle	36,000	-	-	-	-	36,000
IT ADA Website update	76,700	-	-	-	-	76,700
Beautification Vehicle	52,000	-	-	52,000	-	104,000
Beautification Mower	15,000	36,000	-	20,000	-	71,000
Total	**$ 229,700**	**$ 36,000**	**$ -**	**$ 72,000**	**$ -**	**$ 337,700**

Description (Justification and Explanation)

To meet the needs of our expanding neighborhoods, the City is investing in new projects that enhance the quality of life and infrastructure.

Impact on Annual Operating Budget

Personnel	$ -	N/A.
Operating	-	
Capital Outlay	-	
Other	-	
Total	$ -	

Utility Divisions

PROJECTS	LOCATION	TYPE OF IMPROVEMENT	FUNDING SOURCE	PROJECTED ESTIMATED COST Construction/ Design	Equipment	Total
FY 2026-2027						
CMOM Projects	Anderson	Infrastructure	Sewer Fund	$ 750,000	$ -	$ 750,000
Repair/Replacement of Equipment - Plant	Generostee	Infrastructure	Sewer Fund	400,000	-	400,000
Repair/Replacement of Equipment - Plant	Rocky River	Infrastructure	Sewer Fund	400,000	-	400,000
Generostee Relief Sewer	Generostee	Infrastructure	Grant	624,000	-	624,000
Sanitary Sewer Rehab	Anderson	Infrastructure	Sewer Fund	2,212,500	-	2,212,500
SCADA/Digester	Anderson	Infrastructure	SRF Loan	3,350,341	-	3,350,341
EQ Basin Liner Replacement/Ramp	Anderson	Infrastructure	Sewer Fund	750,000	-	750,000
Sewer Basin Model Phase 1	Anderson	Infrastructure	Sewer Fund	90,000	-	90,000
Influent Pump #1 Replacement	Anderson	Infrastructure	Sewer Fund	500,000	-	500,000
Influent Pump Station/Wet weather pump station	Anderson	Infrastructure	Sewer Fund	1,315,500	-	1,315,500
Branchcliff Streambank Repair	Anderson	Infrastructure	Sewer Fund	750,000	-	750,000
Vehicle & Equipment Replacement	Anderson	Capital Equipment	Sewer Fund	-	65,000	65,000
HMGP Water Tank Generator	Anderson	Capital Equipment	Grant	320,300	-	320,300
Cleveland Street Line Replacement	Anderson	Infrastructure	SRF Loan	140,000	-	140,000
Municipal Business Center - HVAC	Anderson	Infrastructure	Water Fund	225,000	-	225,000
MBC 3rd Floor Upfit	Anderson	Infrastructure	Water Fund	150,000	-	150,000
Old Mill Rd	Anderson	Infrastructure	Water Fund	75,000	-	75,000
Tank Maintenance	Anderson	Infrastructure	Water Fund	-	300,000	300,000
Dead End Line Removal Project	Anderson	Infrastructure	Water Fund	-	100,000	100,000
Vehicle & Equipment Replacement	Anderson	Capital Equipment	Water Fund	-	150,000	150,000
Total Capital Expense - FYE 2027				**$ 12,052,641**	**$ 615,000**	**$12,667,641**
FY 2027-2028						
Sewer Basin Model Phase 2	Anderson	Infrastructure	Sewer Fund	$ 85,000	$ -	$ 85,000
CMOM Projects	Anderson	Infrastructure	Sewer Fund	1,000,000	-	1,000,000
Non Potable Water System Upgrades (both Plants)	Anderson	Infrastructure	Grant	1,575,000	-	1,575,000
Repair/Replacement of Equipment - Plant	Generostee	Infrastructure	Sewer Fund	400,000	-	400,000
Repair/Replacement of Equipment - Plant	Rocky River	Infrastructure	Sewer Fund	400,000	-	400,000
Influent Pump #1 Replacement	Anderson	Infrastructure	Sewer Fund	865,000	-	865,000
Influent Pump Station/Wet weather pump station	Anderson	Infrastructure	Sewer Fund	9,734,700	-	9,734,700
Influent Pump Station Generator	Anderson	Infrastructure	Sewer Fund	833,125	-	833,125
EQ Basin Liner Replacement/Ramp	Anderson	Infrastructure	Sewer Fund	1,000,000	-	1,000,000
GC Concrete Ramp for EQ Basins	Anderson	Infrastructure	Sewer Fund	995,000	-	995,000
Brookmeade Streambank Repair	Anderson	Infrastructure	Sewer Fund	300,000	-	300,000
Vehicle & Equipment Replacement	Kirkwood Dr	Capital Equipment	Sewer Fund	-	155,000	155,000
Cleveland Street Line Replacement	Anderson	Infrastructure	SRF Loan	1,200,000	-	1,200,000
Old Mill Rd	Anderson	Infrastructure	Water Fund	250,000		250,000
Tank Maintenance	Anderson	Infrastructure	Water Fund	-	300,000	300,000
Dead End Line Removal Project	Anderson	Infrastructure	Water Fund	-	100,000	100,000
OCF Tank Demo	Anderson	Infrastructure	Water Fund	300,000	-	300,000
Homewood St	Anderson	Infrastructure	Water Fund	75,000	-	75,000
Stonewall Woods S/D	Anderson	Infrastructure	SRF Loan	400,000	-	400,000
Vehicle & Equipment Replacement	Tribble St.	Capital Equipment	Water Fund	-	150,000	150,000
Total Capital Expense - FYE 2028				**$ 19,412,825**	**$ 705,000**	**$20,117,825**
FY 2028-2029						
CMOM Projects	Anderson	Infrastructure	Sewer Fund	$ 1,000,000	$ -	1,000,000
Repair/Replacement of Equipment - Plant	Rocky River	Infrastructure	Sewer Fund	400,000	-	400,000
Repair/Replacement of Equipment - Plant	Generostee	Infrastructure	Sewer Fund	400,000	-	400,000
Non Potable Water System Upgrades (both Plants)	Anderson	Infrastructure	Grant	225,000	-	225,000
Sanitary Sewer Rehab	Anderson	Infrastructure	Sewer Fund	2,500,000	-	2,500,000
Influent Pump Station/Wet weather pump station	Anderson	Infrastructure	Sewer Fund	161,875	-	161,875
Vehicle & Equipment Replacement	Kirkwood Dr	Capital Equipment	Sewer Fund	-	175,000	175,000
Tank Maintenance	Anderson	Infrastructure	Water Fund	-	300,000	300,000
Dead End Line Removal Project	Anderson	Infrastructure	Water Fund	-	100,000	100,000
MBC 3rd Floor Upfit	Anderson	Infrastructure	Water Fund	1,500,000	-	1,500,000
AMI Meter Replacement	Anderson	Infrastructure	Water Fund	9,000,000	-	9,000,000
Stonewall Woods S/D	Anderson	Infrastructure	SRF Loan	2,000,000	-	2,000,000
Vehicle & Equipment Replacement	Tribble St.	Capital Equipment	Water Fund	-	150,000	150,000
Total Capital Expense - FYE 2029				**$ 17,186,875**	**$ 725,000**	**$17,911,875**
FY 2029-2030						
CMOM Projects	Anderson	Infrastructure	Sewer Fund	$ 1,000,000	$ -	$ 1,000,000
Repair/Replacement of Equipment - Plant	Generostee	Infrastructure	Sewer Fund	400,000	-	400,000
Repair/Replacement of Equipment - Plant	Rocky River	Infrastructure	Sewer Fund	400,000	-	400,000
Solar Farm (both plants)	Anderson	Infrastructure	Grant	5,492,000	-	5,492,000
Vehicle & Equipment Replacement	Kirkwood Dr	Capital Equipment	Sewer Fund	-	175,000	175,000
Tank Maintenance	Anderson	Infrastructure	Water Fund	-	300,000	300,000
Dead End Line Removal Project	Anderson	Infrastructure	Water Fund	-	100,000	100,000
Fairmont S/D	Anderson	Infrastructure	Water Fund	150,000	-	150,000
Vehicle & Equipment Replacement	Tribble St.	Capital Equipment	Water Fund	-	150,000	150,000
Total Capital Expense - FYE 2030				**$ 7,442,000**	**$ 725,000**	**$ 8,167,000**
FY 2030-2031						
CMOM Projects	Anderson	Infrastructure	Sewer Fund	$ 1,000,000	$ -	$ 1,000,000
Repair/Replacement of Equipment - Plant	Generostee	Infrastructure	Sewer Fund	400,000	-	400,000
Repair/Replacement of Equipment - Plant	Rocky River	Infrastructure	Sewer Fund	400,000	-	400,000
Byrum/Whitner Phase 2	Anderson	Infrastructure	Sewer Fund	2,000,000	-	2,000,000
Cox Creeke Phase 2	Anderson	Infrastructure	Sewer Fund	5,400,000	-	5,400,000
Tank Maintenance	Anderson	Infrastructure	Water Fund	-	300,000	300,000
Dead End Line Removal Project	Anderson	Infrastructure	Water Fund	-	100,000	100,000
W. Market at Monroe Streets	Anderson	Infrastructure	Grant	35,000	-	35,000
Vehicle & Equipment Replacement	Tribble St.	Capital Equipment	Water Fund	-	150,000	150,000
Total Capital Expense - FYE 2031				**$ 9,235,000**	**$ 550,000**	**$ 9,785,000**
Total Capital Expense - Five years 2027-2031				**$ 65,329,341**	**$ 3,320,000**	**$68,649,341**

Project Name	**Sewer Projects**
Priority	Various
Division/Department	Sewer/Sewer Lines
Project Manager	Utilities Director
Project Location	Various
Funding Source	SRF Loans/American Rescue Funds/EDAGrant
Service Type	Infrastructure/Capital Facilities

	2026 - 2027	2027 - 2028	2028 - 2029	2029 - 2030	2030 - 2031	Five Year Total
CMOM Projects	$ 750,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 4,750,000
Generostee R&R	400,000	400,000	400,000	400,000	400,000	2,000,000
Rocky River R&R	400,000	400,000	400,000	400,000	400,000	2,000,000
Generostee Relief Sewer	624,000	-	-	-	-	624,000
SCADA/Digester	3,350,341	-	-	-	-	3,350,341
Sanitary Sewer Rehab	2,212,500	-	2,500,000	-	-	4,712,500
Sewer Basin Model Phase 1/2	90,000	85,000	-	-	-	175,000
Non Potable Water System Upgrade (both plants)	-	1,575,000	225,000	-	-	1,800,000
Influent Pump #1 Replacement	500,000	865,000	-	-	-	1,365,000
Influent Pumps Station/Wet weather Pump Station	1,315,500	9,734,700	161,875	-	-	11,212,075
Influent PS Generator	-	833,125	-	-	-	833,125
EQ Basin Liner Replacement/Ramps	750,000	1,000,000	-	-	-	1,750,000
Branchcliffe Streambank repair	750,000		-	-	-	750,000
GC Concrete Ramp for EQ Basins	-	995,000	-	-	-	995,000
Solar Farm (both Plants)	-	-	-	5,492,000	-	5,492,000
Byrum Whitner Phase 2	-	-	-	-	2,000,000	2,000,000
Cox Creek Phase 2	-	-	-	-	5,400,000	5,400,000
Brookemeade Streambank Repair	-	300,000	-	-	-	300,000
Total	**$ 11,142,341**	**$ 17,187,825**	**$ 4,686,875**	**$ 7,292,000**	**$ 9,200,000**	**$ 49,509,041**

Description (Justification and Explanation)
The construction of these wastewater projects will address existing deficiencies, enhance service quality and conveyance, and support continued compliance with the City's permit. PERS are expected to be completed in 2026 and will help plan the sewer department's infrastructure needs.

Impact on Annual Operating Budget		
Personnel	$ -	There are negligible increased operating costs associated with these projects.
Operating	-	
Capital Outlay	-	
Other	-	
Total	$ -	

Project Name	**Sewer Equipment**
Priority	Various
Division/Department	Sewer/Sewer Lines
Project Manager	Utilities Director
Project Location	Various
Funding Source	Sewer Fund
Service Type	Capital Equipment

	2026 - 2027	2027 - 2028	2028 - 2029	2029 - 2030	2030 - 2031	Five Year Total
Vehicle & Equipment Replacement	$ 65,000	$ 155,000	$ 175,000	$ 175,000	$ -	$ 570,000
Total	**$ 65,000**	**$ 155,000**	**$ 175,000**	**$ 175,000**	**$ -**	**$ 570,000**

Description (Justification and Explanation)
The City is committed to proactively maintaining its vehicle fleet and strategically planning for the timely replacement of aging equipment.

Impact on Annual Operating Budget		
Personnel	$ -	There are negligible increased operating costs associated with these projects.
Operating	-	
Capital Outlay	-	
Other	-	
Total	$ -	

Project Name	Water Projects
Priority	Various
Division/Department	Water/Water Lines
Project Manager	Utilities Director
Project Location	Various
Funding Source	Water Fund; Revenue Bond/ State RIA/ Grants
Service Type	Capital Facilities

	2026 - 2027	2027 - 2028	2028 - 2029	2029 - 2030	2030 - 2031	Five Year Total
Cleveland Street	$ 140,000	$ 1,200,000	$ -	$ -	$ -	$ 1,340,000
Municipal Business Ctr - HVAC	225,000	-	-	-	-	225,000
MBC 3rd Floor upfit design	150,000		1,500,000			1,650,000
HMGP Water Tank Generator	320,300	-	-	-	-	320,300
AMI Meter Replacement	-	-	9,000,000	-	-	9,000,000
OCF Tank Demolition	-	300,000	-	-	-	300,000
Fairmont S/D	-	-	-	150,000	-	150,000
Homewood St	-	75,000	-	-	-	75,000
Old Mill Road	75,000	250,000	-	-	-	325,000
W. Market at Monroe St	-	-	-	-	35,000	35,000
Stonewall Woods S/D	-	400,000	2,000,000	-	-	2,400,000
Total	**$ 910,300**	**$ 2,225,000**	**$ 12,500,000**	**$ 150,000**	**$ 35,000**	**$ 15,820,300**

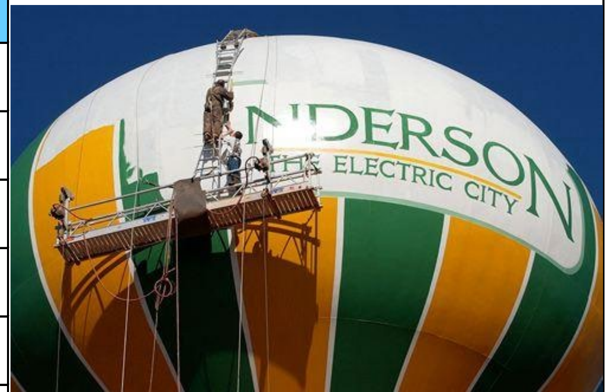
Description (Justification and Explanation)

These water projects will address existing issues, enhance water quality and conveyance, and help ensure ongoing compliance with the NPDES permit.

Impact on Annual Operating Budget

Personnel	$ -	There are negligible increased operating costs associated with these projects.
Operating	-	
Capital Outlay	-	
Other	-	
Total	$ -	

Project Name	Water Equipment
Priority	Various
Divison/Department	Water/Water Lines
Project Manager	Utilities Director
Project Location	Various
Funding Source	Water Fund
Service Type	Capital Equipment



	2026 - 2027	2027 - 2028	2028 - 2029	2029 - 2030	2030 - 2031	Five Year Total
Dead End Line Removal/Hydrant Maintenance	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 500,000
Tank Maintenance	300,000	300,000	300,000	300,000	300,000	1,500,000
Vehicle & Equipment Replacement	150,000	150,000	150,000	150,000	150,000	750,000
Total	**$ 550,000**	**$ 550,000**	**$ 550,000**	**$ 550,000**	**$ 550,000**	**$ 2,750,000**

Description (Justification and Explanation)

The City is committed to proactively maintaining its vehicle fleet and strategically planning for the timely replacement of aging equipment.

Impact on Annual Operating Budget

Personnel	$ -	There are negligible increased operating costs associated with these projects.
Operating	-	
Capital Outlay	-	
Other	-	
Total	$ -	

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LIST OF COMMONLY USED ACRONYMS

ADA	Americans with Disabilities Act	LF	Linear Feet
AFD	Anderson Fire Department	LOCCS	Line of Credit Control System
ACATS	Anderson Clemson Area Transportation Study	LTD	Limited
APD	Anderson Police Department	MGD	Million gallons per day
ARJWS	Anderson Regional Joint Water System	Mil	Millage
ATAX	Accommodations Tax	MS4	Municipal Separate Storm Sewer System
AU	Anderson University	NAICS	North America Industry Classification System
CD	Community Development	NPDES	National Pollutant Discharge Elimination System
CDBG	Community Development Block Grant	NSB	New Silver Brook Cemetery
CFS	Calls for Service	NSP	Neighborhood Stabilization Program
CHRB	Community Housing Resource Board	OSHA	Occupational Safety & Health Administration
CIP	Capital Improvement Plan	OSB	Old Silver Brook Cemetery
CMOM	Capacity, Management, Operations, and Maintenance Program	PSN	Project Safe Neighborhood
DDC	Downtown Development Commission	RFQ	Request for Qualifications
DES	Department of Environmental Services	SAFER	Staffing for Adequate Fire and Emergancy Response
DUI	Driving Under the Influence	SAN	Storage Area Network
ECTV	Electric City Television	SCDES	South Carolina Department of Envoironmental Services
EDI	Economic Development Initiative	SCDOT	South Carolina Department of Transportation
EPA	Environment Protection Agency	SMS4	Small Municipal Separate Storm Sewer System
FY	Fiscal Year	SOP	Standard Operating Procedures
GAAFR	Governmental Accounting, Auditing, and Financial Reporting	SRF	State Revolving Fund
GAAP	Generally Accepted Accounting Principles	SSO	Sanitary Sewer Overflow
GASB	Governmental Accounting Standards Board	TEA-21	Transportation Efficency Act of the 21st Century
GFOA	Government Finance Officers Association	TEU	Traffic Enforcement Unit Grant
GIS	Geographic Information System	TIF	Tax Increment Financing
GO	General Obligation	TIP	Transportation Improvement Program
HUD	Housing and Urban Development	TMDL	Total Maximum Daily Load
IDIS	Integrated Disbursement & Information System	UPWP	Unified Planning Work Program
IMT	Incident Management Team	VAWA	Violence Against Women Act
ISO	International Organization for Standardization		
LED	Light-emitting diode		

GLOSSARY OF TERMS

ACCOUNT GROUP: A self-balancing set of accounts that have no expendable financial resources. Account groups are used to maintain records of general long-term debts and general fixed assets.

ACCOUNTING SYSTEM: The total set of records and procedures which are used to record, classify, and report information on the financial status and separations of an entity.

ACCRUAL BASIS OF ACCOUNTING: The method of Accounting under which revenues are recorded when they are earned (whether or not cash is received at that time) and expenditures are recorded when goods and services are received (whether or not cash disbursements are made at that time).

APPROPRIATION: An authorization made by the legislative body of a government which permits officials to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

ASSESSED VALUATION: The estimated value placed on real and personal property by the chief appraiser of the appraisal district as the basis for levying property taxes.

ASSETS: Property owned by a government which has monetary value.

AUDIT: A systematic examination of resource utilization concluding in a written report. It is a test on management's internal accounting controls and is intended to:

- ascertain whether financial statements present financial position and results of operations;
- test whether transactions have been legally performed;
- identify areas for possible improvements in accounting practices and procedures;
- ascertain whether transactions have been recorded accurately and consistently;
- ascertain the stewardship of officials responsible for governmental resources.

BALANCED BUDGET: A budget is balanced when current expenditures are equal to receipts.

BOND: A written promise to pay (debt) a specified sum of money (called principal of face value) at a specified future date (called maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt.

BUDGET: A plan of financial operation embodying an estimate of proposed expenditures for a given period (typically a fiscal year) and the proposed means of financing them (revenue estimates). The term is also sometimes used to denote the officially approved expenditure ceilings under which a government and its departments operate.

BUDGET CALENDAR: The schedule of key dates or milestones which a government follows in the preparation and adoption of the budget.

BUDGETARY CONTROL: The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and revenues.

BUDGET DOCUMENT: The official enactment by the legislative body establishing the legal authority for officials to obligate and expend resources.

CAPITAL EXPENDITURES: Expenditures creating future benefits. A capital expenditure is incurred when an entity spends money either to buy fixed assets or to add to the value of an existing fixed asset with a useful life extending beyond the taxable year.

CAPITAL OUTLAYS: Expenditures for the acquisition of capital assets.

CONTRIBUTED CAPITAL: Non-exchange transactions in which the government receives value without directly giving equal value in exchange.

CURRENT TAXES: Taxes are levied and due within one year.

DEBT: An obligation resulting from borrowed money or from the purchase of goods and services. Debts of governments are issued in bonds and notes.

DEBT LIMIT: The maximum amount of general obligation debt which is legally permitted. The State of South Carolina forbids cities from incurring debt more than 8% of the total assessed valuation of taxable property within the City.

DEBT SERVICE: Payment of interest and repayment of principal to holders of a government's debt

DELINQUENT TAXES: Taxes that remain unpaid on and after the date they are due, and which include a penalty for nonpayment

DEPARTMENT: A major administrative division of the city which manages an operation or group of related operations.

DEPRECIATION: The decrease in value of physical assets due to the use and passage of time.

ENTERPRISE FUNDS: To account for operations that are financial and operated in a manner like business enterprises, and for which preparation of an income statement is desirable.

EXPENDITURES: Where accounts are kept on the accrual or modified accrual basis of accounting, the cost of goods received, or services rendered whether cash payments have been made or not. Where accounts are kept on a cash basis, expenditures are recognized only when the cash payments for the above purposes are made.

FISCAL YEAR: Any consecutive 12-month period designated as the budget year.

FIXED ASSET: Assets of long-term character which are intended to continue to be held or used such as land, buildings, machinery, furniture and other equipment.

FUND: An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

FUND BALANCE: The excess of an entity's assets over its liabilities.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP): A body of accounting and financial reporting standards set by the Governmental Accounting Standards Board (GASB) for state and local governments, and by the Financial Accounting Standards Board (FASB) for private sector organizations.

GENERAL FUND: To account for all resources not required to be accounted for in another fund.

GENERAL OBLIGATION BONDS: When a government pledges its full faith and credit to the repayment of the bonds it issues, then those bonds are general obligation (GO) bonds. Sometimes the term is also used to refer to bonds which are to be repaid from taxes and other general revenues.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB): The authoritative accounting and financial reporting standard setting body for government entities.

GOVERNMENTAL FINANCE OFFICERS ASSOCIATION (GFOA): A professional association of approximately 17,500 state, provincial, and local government finance officers in the US and Canada.

GOVERNMENTAL FUND: Used to account for the sources, uses, and balances of a government's general government financial resources and the related governmental fund liabilities.

INTERFUND TRANSFERS: Amounts transferred from one fund to another.

LEVY: To impose taxes, special assessments, or service charges for the support of city activities.

LONG TERM DEBT: Within the context of General Long-Term Debt Account Group, any unmatured debt that is not a fund liability since it is not currently due.

MAJOR FUND: For auditing purposes, a major fund is to ensure that each of a government's most important funds is reported separately.

MILL: A property tax rate which is based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each $1,000 of property valuation.

MODIFIED ACCRUAL ACCOUNTING: A basis of accounting on which expenditures are accrued, and revenues are accounted for on a cash basis. This accounting technique is a combination of cash and accrual since expenditures are immediately incurred as a liability while revenues are not recorded until they are received or are "measurable" and available. It is recommended as the standard for most governmental funds.

NET POSITION: Used by proprietary funds to show operating surplus or deficit (revenue – expenses) accumulated since the start of the fund.

NON-DEPARTMENTAL: The non-departmental budget provides funding for a variety of miscellaneous expenditures that generally do not fall under any City department

OBJECTION OF EXPENDITURE: Expenditure classifications based upon the types or categories of wages and services purchased. Typically objects of expenditure include:

- personal services (salaries & wages);
- contracted services (utilities, maintenance contracts, travel);
- supplies and materials, or capital outlays

OBJECTIVES: Specific quantitative measures of work performed within an activity or program. Also, a specific quantitative measure of results is obtained through a program or activity.

OPERATING BUDGET: A budget for general expenditures such as salaries, utilities and supplies.

PROPERTY TAX: Property taxes are levied on both real and personal property according to the property's assessed valuation and the tax rate applied.

PROPRIETARY FUNDS: Used to account for a government's continuing business-type organizations and activities.

REVENUE: The term designates an increase to a fund's assets which:

- does not increase liability;
- does not represent a repayment of an expenditure already made;
- does not represent a cancellation of certain liabilities;
- does not represent an increase in contributed capital.

REVENUE BOND: When a government issues bonds which do not pledge the full faith and credit of the jurisdiction, it issues limited liability revenue bonds. Typically, pledges are made to dedicate one specific revenue source to repay these bonds. Revenue bonds are not included in the 8% general obligation debt limit set by the State.

SOURCE OF REVENUE: Revenues are classified according to their source or point of origin.

SPECIAL ASSESSMENTS: A compulsory levy made against certain properties to defray part or all the cost of a specific improvement or service deemed to primarily benefit those properties.

SPECIAL REVENUE FUNDS: To account for resources which are legally restricted for specific purposes.

TAX ANTICIPATION NOTES: Notes issued in anticipation of taxes which are retired usually from taxes collected.

TRANSMITTAL LETTER: A general discussion of the proposed budget presented in writing as a part of a supplement of the budget document. The transmittal letter explains principal budget issues against the background of financial experience in recent years and presents recommendations made by the chief executive and budget officer.

UNENCUMBERED BALANCE: The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for further purchases.

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