CITY OF SIMPSONVILLE, SOUTH CAROLINA

Annual Budget

Fiscal Year 2026–27

Submitted by

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TABLE OF CONTENTS

I. Executive Summary 3

II. Budget Message 5

III. Budget Framework 7

IV. Revenues & Expenditures 14

V. Looking Ahead 29

VI. Departmental Profiles 30

VII. Glossary 41

VIII. Capital Improvement Plan 45

A: Adopted FY 2026-27 Fee Schedule 52

I. EXECUTIVE SUMMARY

ABOUT THE CITY

The City of Simpsonville, population 29,500, is situated in southern Greenville County along the Interstate 385 corridor in the heart of the Golden Strip. The City exists to provide high-quality public services that enhance community safety, well-being, and quality of life for residents and visitors alike. City departments work together to support this mission through effective governance, public safety, infrastructure, and enrichment programs. The five major departments are summarized as follows:

- The Police Department protects life and property while fostering trust and partnerships through community-oriented policing.
- The Fire Department safeguards the community with fire protection, emergency medical response, and specialized rescue services, emphasizing prevention and preparedness.
- The Public Works Department ensures reliable streets, utilities, sanitation, and well-maintained public spaces, supporting the City's infrastructure and daily operations.
- The Parks and Recreation Department provides athletics, arts programming, senior services, and community events, promoting health, engagement, and cultural enrichment.
- The Administration Department provides leadership and operational support, including finance, human resources, IT, procurement, planning, court services, and strategic initiatives, ensuring efficient management of City resources.

Together, these departments advance the City's mission to deliver responsive, high-quality services that strengthen the Simpsonville community.

FY 2026–27 BUDGET AT A GLANCE

The FY 2026–27 budget totals $39.96 million in the General Fund, supported by $29.5 million in recurring revenues and $10.5 million in transfers and reserves dedicated to capital investment. Public Safety accounts for $19.1 million of General Fund expenditures. The first installment of the $23.1 million Downtown streetscape, funded over three fiscal years, accounts for another $7.7 million. The ten-year Capital Improvement Plan totals $59.2 million across all funds.

This budget makes four significant structural moves:

- A one-time compensation correction repositioning City pay to the median of the regional labor market, accompanied by a new 22-grade classification and compensation structure
- A two-mill City millage increase and a five-mill Fire Service Area millage increase — representing approximately $24 and $60 per year, respectively, on a $300,000 owner-occupied home
- A $201 annual Public Works fee — the first adjustment in eight years — restoring sanitation to enterprise-level operation
- A hybrid fleet strategy and ten-year Capital Improvement Plan that match financing to asset life and give Council advance visibility into multi-year capital capacity

HOW TO USE THIS DOCUMENT

The sections that follow are arranged from general to specific. The Budget Message transmits the budget formally and summarizes the City's strategic posture. The Budget Framework describes the policies, processes, and assumptions shaping the document. The Revenues and Expenditures section walks through the structure of each major fund and department. The Looking Ahead section identifies the forces that will shape the next five years. Departmental profiles and line-item detail follow in subsequent sections of the book.

II. BUDGET MESSAGE

June 8, 2026

To the Honorable Mayor, Members of City Council, and the Citizens of Simpsonville:

We are pleased to transmit the Annual Budget for the City of Simpsonville for Fiscal Year 2026–2027. The document reflects a deliberate realignment of the City's finances — recurring revenues brought into closer correspondence with the true cost of delivering municipal services, and capital investment reintroduced at a pace the City can carry.

For several fiscal cycles, the City held operating spending tight. That discipline served a purpose, but it carried costs that did not appear on any line item: compensation fell behind the regional labor market, and capital investment fell behind what the City's infrastructure and workforce required. Not spending money is not the same as saving money. This budget makes the accumulated cost visible and begins to address it.

The budget also advances a broader vision for Simpsonville — an activated downtown, safe neighborhoods, well-maintained infrastructure, parks and public spaces that reflect the community's aspirations, and a workforce equipped to deliver on all of it. The allocations reflected in these pages are grounded in that vision.

The FY 2026–27 General Fund budget totals $39.96 million, supported by $29.5 million in recurring revenues, with the balance drawn from bond proceeds, transfers, and reserves dedicated to capital investment. Public Safety accounts for $19.1 million. The first installment of the $23.1 million Downtown streetscape, funded over three fiscal years, accounts for another $7.7 million.

At the center of the budget is a one-time correction to personnel costs. Years of below-market wage growth — concentrated in Public Safety and skilled operational roles — have created recruitment and retention pressures that cannot be resolved through continued deferral. Repositioning compensation to the median of the regional labor market is less costly than absorbing the recurring expense of turnover and its service-level consequences. To fund this correction along with the operating and capital needs described in the pages that follow, the budget incorporates a two-mill increase for City taxpayers and a five-mill increase for Fire Service Area taxpayers. For an owner-occupied home assessed at $300,000, the City increase represents approximately $24 per year, and the Fire Service Area increase approximately $60 per year.

The budget introduces three additional changes that, taken together, alter the financing architecture of City operations:

- A $201 annual Public Works fee — the first adjustment in eight years — establishes sanitation as a true enterprise, funded by the households receiving the service.
- A hybrid fleet strategy leases light- and medium-duty vehicles and retains direct purchase for heavy equipment, matching financing mechanism to asset life and preserving General Fund debt capacity for the infrastructure that genuinely warrants it.
- A ten-year, $59.2 million Capital Improvement Plan sets deferred infrastructure needs against realistic annual funding capacity and identifies the years in which fund balance and debt capacity become binding constraints.

The fiscal adjustments contemplated in this budget are not trivial, and the City does not recommend them as a matter of course. They reflect the judgment that the alternative — continued deferral of compensation alignment and capital reinvestment — carries a larger and more compounding cost than the corrections detailed here. Responsible financial management requires discipline and investment in measure.

The City is well-positioned to continue providing high-quality services to its residents, and the framework established in this budget supports that position over the cycles ahead. We express our appreciation to the Mayor, City Council, and City staff for their engagement throughout the development of this budget.

Respectfully submitted,

Thomas A. Coker, Jr.

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City Administrator

Maria Tooley

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Finance Director

III. BUDGET FRAMEWORK

The sections that follow describe the City's budgeting process and the financial policies and assumptions shaping it, along with the major issues affecting budgeted funds, personnel, capital plan, and long-term liabilities.

BUDGET DEVELOPMENT PROCESS

The FY 2026–27 budget was developed over a five-month cycle beginning in January 2026. Capital Improvement Plan requests were solicited first, in January, to allow multi-year capital needs to inform the operating framework that followed. Operating budget requests were collected in February, with department head sessions convened through late winter to review assumptions, staffing, service levels, and capital integration on a department-by-department basis.

Scenario modeling and consolidation occurred in March, producing the revenue, expenditure, and millage scenarios presented to Council at the budget workshop on April 7. Council engagement at and following the workshop informed the final scenario selected for transmittal. The proposed budget was transmitted to Mayor and Council on April 28, 2026, with first and second readings of the budget ordinance occurring May 12 and June 9, respectively. The public hearing was held on June 9. The FY 2026–27 budget takes effect July 1, 2026.

FINANCIAL POLICIES & FUND BALANCE

Sound financial policy is what allows a city to absorb difficult years without reducing service and to invest in favorable years without overextending. The City's policies are built for that purpose, and they carry heightened importance given Simpsonville's exposure to development-driven revenues.

The primary safeguard is the fund balance policy. The City targets an unrestricted General Fund balance equal to 25% of annual expenditures, providing a cushion sufficient to manage revenue fluctuations, maintain service levels, and respond to unexpected expenses without disrupting operations. In practice, the City maintains a fund balance substantially above the policy minimum, consistent with an internal working floor established to protect its Moody's Aa1 bond rating.

Interfund transfers function as a deliberate financial management instrument, evaluated annually and deployed to align resources with Council priorities, stabilize operations, and support strategic investments. They are governed by policy rather than improvised in response to circumstance.

The City's approach to debt and leasing reflects a "match the financing to the asset" philosophy. Long-lived infrastructure is financed through cash or traditional debt; fleet and short-life assets are increasingly supported through structured leasing. This approach preserves debt capacity, improves replacement cycles, and reduces lifecycle cost volatility.

Fund-specific performance is monitored monthly, and mid-year amendments are processed when material variances emerge. This proactive stance, rather than year-end reconciliation, ensures Council receives current information on which to base policy decisions.

GENERAL FUND

The General Fund's revenue structure is fundamentally sound but exposed to economic cycles, particularly development activity. Recent growth has been positive in the aggregate, although its composition requires conservative forecasting.

Property taxes remain the most stable source of revenue, driven by steady increases in assessed value and long-term real estate appreciation. The two-mill City increase (*Tax Revenue*) and five-mill FSA increase (included in *Other County Revenue*) are reflected in the property tax projection.

Business license, permitting, and related development revenues are more variable, closely tied to construction cycles and private investment. Across the General Fund, over a quarter of revenues are tied to development activity — a material strength in expansion and a comparable risk in contraction.

Revenues from the Local Government Fund, MASC Insurance License Tax, franchise fees, and service charges remain relatively stable but are subject to external policy conditions. Simpsonville leads its peers in MASC revenue, a structural advantage within the revenue base but not a growth revenue.

Revenue projections apply conservative growth assumptions calibrated to recent trend data, with explicit sensitivity testing on development-driven line items. The fund balance policy and working floor exist precisely to absorb revenue volatility without disruption to operations.

OTHER MAJOR FUNDS

Public Works Enterprise. An increase in the annual Public Works fee from $167 to $201 establishes a durable funding mechanism for solid waste services — weekly roll cart service, leaf and brush removal, and white goods pickup. Unchanged for eight years, the prior fee was no longer sufficient to support enterprise-level operation. The revised fee enables the program to operate as a true enterprise and supports $7.7 million in new and replacement equipment over the coming decade.

Sewer Enterprise. The Sewer Fund pays for reliable sewage collection from residential and commercial users in the City. The fund remains in solid financial condition, with fees and operating expenses in alignment. No adjustments are necessary this fiscal year.

Hospitality & Accommodations. This restricted fund captures revenues from the local hospitality and accommodations taxes, which under South Carolina law may be used only for tourism-related purposes. For FY 2026–27, H&A supports visitor marketing, arts and cultural programming, and improvements to parks and recreational facilities. H&A proceeds are also the payment source for the Series 2021 Accommodations and Hospitality Revenue Bond, the primary funding mechanism for the Downtown Streetscape.

Capital Projects. The Capital Projects Fund serves as the General Fund's "savings account," used to fund planned investments of $5,000 or more in depreciable equipment. It is the funding source for major projects not otherwise covered by enterprise or restricted accounts — typically within Public Safety, Public Works, and Administration.

PERSONNEL

Personnel costs in the FY 2026–27 budget reflect the addition of previously missing key positions and a one-time adjustment to align compensation with the median of the regional labor market.

The budget supports 218.5 full-time equivalent positions, a net increase of 7.5 from the prior fiscal year. New positions address fire service requirements, asphalt repair projects, athletics and theater management, and administrative project coordination. To the greatest extent possible, these positions are funded through restricted or enterprise accounts.

Alongside the market adjustment, the budget implements a new classification and compensation structure composed of 22 pay grades, each anchored to a minimum, median, and maximum salary benchmarked against regional peer data. The structure establishes a consistent basis for position placement, annual adjustment, and internal career progression, replacing a legacy approach that had produced compression at the lower grades and inconsistency across departments.

The compensation adjustment itself closes a gap that has widened over several years. It constitutes a one-time correction rather than the beginning of an elevated growth pattern, and future personnel cost increases are expected to return to typical, incremental levels.

Grade	*Minimum*	*Median*	*Max*
1	$29,141	$34,969	$43,711
2	$32,831	$39,398	$49,247
3	$36,522	$43,826	$54,783
4	$40,212	$48,255	$60,319
5	$43,903	$52,684	$65,854
6	$47,593	$57,112	$71,390
7	$51,284	$61,541	$76,926
8	$54,974	$65,969	$82,462
9	$58,665	$70,398	$87,997
10	$62,355	$74,826	$93,533
11	$66,046	$79,255	$99,069
12	$69,736	$83,684	$104,604
13	$73,427	$88,112	$110,140
14	$77,117	$92,541	$115,676
15	$80,808	$96,969	$121,212
16	$84,498	$101,398	$126,747
17	$90,034	$108,041	$135,051
18	$97,415	$116,898	$146,122
19	$104,796	$125,755	$157,194
20	$112,177	$134,612	$168,265
21	$119,558	$143,469	$179,337
22	$126,939	$152,327	$190,408

Table 1: Classification & Compensation Schedule

CAPITAL IMPROVEMENT PLAN

The ten-year, $59.2 million Capital Improvement Plan reflects both current investment priorities and the reality of deferred infrastructure needs. The CIP is a working document reviewed annually and encompasses projects across all departments and funding streams.

FY	*CIP Items*	*Annual Cost*
2026-27	30	$ 11,572,500
2027-28	13	$ 9,956,800
2028-29	17	$ 11,331,603
2029-30	16	$ 3,125,205
2030-31	16	$ 4,764,000
2031-32	14	$ 3,470,800
2032-33	13	$ 6,803,917
2033-34	13	$ 2,160,000
2034-35	9	$ 2,222,000
2035-36	5	$ 3,820,000
Total	**146**	**$ 59,226,825**

Table 2: 10-Year Capital Improvement Plan Overview

This year's budget includes over $11.5 million in targeted capital investments, balancing immediate needs against financial capacity. Highlights include:

- **Downtown Streetscape** — $7.7 million, year one of a $23.1 million three-year program, funded through Capital Projects Fund, bond proceeds, and direct appropriations from the Greenville County Transportation Commission and the South Carolina State Legislature
- **Facility and Technology** — Purvis fire station alerting system, along with asset management, finance, and law enforcement software
- **Parks and Recreation** — upgrades to the Senior Center and Woodside Gym, and improvements at Woodside, Heritage, Forest, and Liberty Parks
- **Fleet and Equipment** — one asphalt patch truck, bucket truck, garbage truck, and leaf truck

Projects were prioritized based on operational necessity, asset condition, risk mitigation, and financial capacity. The ten-year model applies realistic revenue growth assumptions, matches the City's debt and leasing philosophy to each project type, and identifies where fund balance and debt capacity become binding

constraints. The City will continue to pursue grants, state cost-share programs, and partnerships to address remaining needs. This year's budget includes the following projects:

Department	*Project*	*Fund*	*Funding Source*	*FY 2026-27*
Public Works	Roll Cart Building	Capital Projects	Fund Balance	$ 71,000
Public Works	Patch Truck	Capital Projects	Fund Balance	$ 325,000
Public Works	Walking Mower	H&A	Fund Balance	$ 20,000
Public Works	Snowplow	Capital Projects	Fund Balance	$ 15,000
Public Works	Spreader	H&A	Fund Balance	$ 21,500
Public Works	Stand on Mower	H&A	Fund Balance	$ 13,000
Public Works	Zero Turn Mower	H&A	Fund Balance	$ 17,000
Public Works	Portable Compressor	Capital Projects	Fund Balance	$ 30,000
Public Works	Utility Trailer	Capital Projects	Fund Balance	$ 15,000
Public Works	Bucket Truck	Capital Projects	Fund Balance	$ 175,000
Public Works	Light Plant	Capital Projects	Fund Balance	$ 30,000
Fire	Heavy Rescue Truck	Capital Projects	Fund Balance	$ 750,000
Fire	Fire Engine (Year 1 of 4)	Capital Projects	Fund Balance	$ 300,000
Fire	Purvis Alerting Station 2-6	Capital Projects	Fund Balance	$ 237,000
Fire	Roof and Door Operators Station 2	Capital Projects	Fund Balance	$ 35,000
Sewer	Mr. Manhole	Sewer Fund	Fund Balance	$ 70,000
Sewer	Right-of-Way Mower	Sewer Fund	Fund Balance	$ 40,000
Sewer	Storage Building	Sewer Fund	Fund Balance	$ 140,000
Sanitation	Garbage Truck	Enterprise	Fund Balance	$ 360,000
Sanitation	Garbage Truck Parts	Enterprise	Fund Balance	$ 145,000
Sanitation	Leaf Truck (1/2 Share)	Enterprise	Fund Balance	$ 145,000

Department	Project	Fund	Funding Source	FY 2026-27
Sanitation	Leaf Truck (1/2 Share)	H&A	Fund Balance	$ 145,000
Sanitation	Roll Carts	Enterprise	Fund Balance	$ 32,000
Parks & Rec	Senior Center Improvements	Capital Projects	Fund Balance	$ 266,000
Parks & Rec	Heritage Park Improvements	H&A	Fund Balance	$ 150,000
Parks & Rec	Woodside Park Improvements	H&A	Fund Balance	$ 150,000
Parks & Rec	College Park Improvements	General Fund	GCRA Grant	$ 150,000
Parks & Rec	Forest Park Improvements	H&A	Fund Balance	$ 20,000
Parks & Rec	Arts Center Improvements	H&A	Fund Balance	$ 5,000
Administration	Downtown Streetscape	Capital Projects	Fund Balance	$ 7,700,000
			FY 2026-27 Total	**$ 11,572,500**

Table 3: FY 2026-27 Capital Improvement Plan

FLEET MANAGEMENT

The City is implementing a structured fleet management strategy anchored by a master lease program with Enterprise Fleet Management. The program will be rolled out over five fiscal years and will incorporate nearly all the City's light- and medium-duty vehicles.

Fleet replacement has historically been inconsistent, producing aging vehicles, higher maintenance costs, and operational inefficiencies. The lease program establishes a predictable replacement cycle, aligns costs with asset life, and reduces deferred maintenance risk while preserving the City's debt capacity for major capital investments.

DEBT & LONG-TERM LIABILITIES

The City uses long-term debt conservatively, reserving it for major infrastructure with extended useful lives. The objective is to balance infrastructure requirements with long-term financial capacity, keeping debt obligations manageable and aligned with asset lifecycles.

The City currently carries a Moody's Aa1 rating on its general obligation debt — a strong rating reflecting sound financial management, adequate reserves, and a manageable debt burden. Maintaining it requires continued attention to fund balance, liquidity, debt service coverage, and long-term liability growth.

Planned debt activity in FY 2026–27 consists only of scheduled payments on four existing issuances: Installment Purchase Revenue Bond Series 2021, Accommodations & Hospitality Revenue Bond Series 2021, and Sewer Bonds Series 2016 and 2026. Projected debt service coverage remains well above policy minimums.

Other long-term liabilities — including the City's proportional share of pension liabilities — are monitored annually and disclosed in the Annual Comprehensive Financial Report. Future General Obligation bond issuances are contemplated in the Capital Improvement Plan and will be evaluated against rating-agency thresholds in advance of issuance.

SUMMARY

The FY 2026–27 Budget addresses long-standing structural issues in compensation, asset management, and financial policy, establishing a more durable path forward.

The General Fund remains structurally sound notwithstanding pressures from rising personnel costs, increased service demands, and reliance on variable revenue sources. The Sewer, Public Works Enterprise, and Hospitality & Accommodations funds each support their core purposes without subsidy from the General Fund, and the Capital Projects Fund continues to serve as the principal vehicle for non-enterprise capital investment. The new master lease will bring predictable budgeting and rotation to the City's vehicle fleet.

Structural alignment of recurring revenues with recurring expenditures is an ongoing effort rather than a one-time achievement. What the budget provides is a credible, transparent starting point — one that makes the true cost of service visible, aligns recurring revenues with recurring obligations, and preserves the financial capacity required to carry that alignment forward. The discipline that produced the document will be required in every budget cycle to come.

IV. REVENUES & EXPENDITURES

The FY 2026–27 General Fund is balanced at $39,961,925, supported by $29,450,823 in recurring revenues (up 14.8% from FY 2025–26), $11,088,602 in transfers in from other funds, and offsetting transfers out to the Capital Projects Fund of $527,500 and the Stormwater Initiative Fund in the amount of $50,000.

Growth in recurring revenues is concentrated in three lines. Tax Revenue is up $1.23 million (+13.8%), reflecting the two-mill City millage increase together with organic growth in assessed value. Other County Revenue, which includes Fire Service Area contract receipts, is up $1.23 million (+22.9%), reflecting the five-mill FSA millage increase. Permits and Licenses are up $1.08 million (+16.1%), consistent with continued strength in development activity. Grants are up approximately $305,000 on identified awards. Other State Revenue is up $110,000 (+12.0%), Other Revenue is down $153,600 (-11.0%), and the remaining revenue lines — Franchise Fees and Court Fines — are held essentially flat.

Transfers into the General Fund follow the structural pattern of the City's fund architecture: $1,291,590 from the H&A Fund, $241,230 from the Sewer Fund, and $57,039 from the Public Works Enterprise Fund in administrative and overhead allocations, and $9,498,743 from the Capital Projects Fund representing the year-one draw on the Streetscape as well as a series of smaller projects. Operating expenditures are supported by recurring revenues; transfers are used to align capital resources with capital obligations.

The City's other major funds — Hospitality & Accommodations ($4,750,000), Public Works Enterprise ($2,033,000), Sewer ($2,340,000), Arts Center ($118,000), and Victims Advocate ($26,000) — generate their own dedicated revenue streams and are discussed in the departmental sections below. The following table provides a summary of FY 2026-27 revenue, other financing sources, and transfers.

Revenue Type	***Actual 2024-2025***	***Budgeted 2025-2026***	***Year to Date 3/31/2026***	***Adopted 2026-2027***
Tax Revenue	$ 9,638,498	$ 8,948,000	$ 9,490,538	$ 10,182,334
Franchise Fees	$ 1,846,531	$ 1,850,000	$ 1,227,598	$ 1,839,000
Permits, License	$ 7,391,974	$ 6,672,800	$ 2,482,794	$ 7,748,800
Grants	$ 301,426	$ 344,000	$ 337,399	$ 648,600
Court Fines	$ 151,002	$ 151,000	$ 84,091	$ 151,000
Other County Revenue	$ 5,673,300	$ 5,386,000	$ 4,787,913	$ 6,617,025
Other State Revenue	$ 806,042	$ 914,000	$ 1,025,000	$ 1,024,000
Other Revenue	$ 1,442,646	$ 1,393,664	$ 1,240,064	$ 1,240,064
TOTAL REVENUE	**$ 27,251,419**	**$ 25,659,464**	**$ 20,675,397**	**$ 29,450,823**
Other Financing Sources-Transfer in from H&A				$ 1,291,590
Other Financing Sources-Transfer in from Sewer Fund				$ 241,230
Other Financing Sources-Transfer in from Public Works				$ 57,039
Other Financing Sources-Transfer in from Capital Projects				$ 9,498,743
Total-Other Financing Sources				**$ 11,088,602**
Other Financing Uses-Transfer to Capital Project Fund				$ (527,500)
Other Financing Uses-Transfer to Stormwater Fund				$ (50,000)

Total- Other Financing Uses		**$**	**(577,500)**
Total Revenue- After Other Financing Sources/Uses		**$**	**39,961,925**

Table 4: General Fund Revenues & Other Financing by Source

ADMINISTRATION

The Administration function spans three General Fund cost centers: Mayor and Council, Administration–Court, and Administration–City Hall. Mayor and Council is budgeted at $163,225 (up 2.4% from FY 2025–26), covering routine Council operations and discretionary ward allocations. Administration–Court is budgeted at $395,100 (up 5.3%), covering municipal court personnel and operating costs.

Administration–City Hall totals $12.6 million in FY 2026–27, with approximately $3.9 million in core operating costs and $8.7 million in capital items budgeted here for initiatives that serve the organization. The increase in City Hall budgeting primarily reflects centralized capital accounting, not growth in administrative overhead. Operating costs include personnel ($1.5 million), operating expenses ($1.6 million), and scheduled debt service on the Series 2021 Installment Purchase Revenue Bond ($803,044). Within operating, the principal FY 2026–27 additions are investments in core back-office systems — new financial software with a procurement portal and new payroll software, supporting departments across the organization.

The department's $8.7 million capital appropriation consolidates two program-level initiatives. The Streetscape project is budgeted here as a capital pass-through at $7.7 million — the first of three installments in a $23.1 million program funded through the Capital Projects Fund, bond proceeds, and direct appropriations from the Greenville County Transportation Commission and the South Carolina State Legislature. The new master lease program for light- and medium-duty vehicles is administered centrally from this department, although the vehicles themselves are deployed to Police, Fire, Public Works, and Parks and Recreation as noted in each department's capital detail.

Department	*Actual 2024-2025*	*Budgeted 2025-2026*	*Year to Date 3/31/2026*	*Adopted 2026-2027*
MAYOR/COUNCIL- 571				
Personnel	$ 100,255.14	$ 119,471.00	$ 83,765.54	$ 123,000.00
Operating	$ 9,720.58	$ 10,700.00	$ 7,663.81	$ 11,000.00
Discretionary Fund-Mayor	$ 3,327.65	$ 4,175.00	$ 2,698.77	$ 4,175.00
Discretionary Fund-Ward 1	$ 1,971.56	$ 4,175.00	$ 1,549.92	$ 4,175.00
Discretionary Fund-Ward 2	$ 1,826.22	$ 4,175.00	$ 1,335.50	$ 4,175.00
Discretionary Fund-Ward 3	$ 1,935.42	$ 4,175.00	$ 1,799.87	$ 4,175.00
Discretionary Fund-Ward 4	$ 1,582.92	$ 4,175.00	$ 2,479.98	$ 4,175.00
Discretionary Fund-Ward 5	$ 2,104.82	$ 4,175.00	$ 2,171.18	$ 4,175.00
Discretionary Fund-Ward 6	$ 1,272.25	$ 4,175.00	$ 1,678.60	$ 4,175.00
TOTAL EXPENSES	$ 123,996.56	$ 159,396.00	$ 105,143.17	**$ 163,225.00**
ADMINISTRATION/COURT-581				
Personnel	$ 242,041.42	$ 266,880.00	$ 178,714.20	$ 290,000.00
Operating	$ 69,858.84	$ 108,300.00	$ 43,369.11	$ 105,100.00
TOTAL EXPENSES	$ 311,900.26	$ 375,180.00	$ 222,083.31	**$ 395,100.00**

Table 5: City Council & Administration-Court Budget

Department	*Actual 2024-2025*	*Budgeted 2025-2026*	*Year to Date 3/31/2026*	*Adopted 2026-2027*
ADMINISTRATION/CITY HALL-591				
Personnel	$ 1,175,690.99	$ 1,808,520.00	$ 876,176.67	$ 1,500,000.00
Operating	$ 1,225,757.75	$ 1,054,279.00	$ 965,838.48	$ 1,552,001.00
Debt Service	$ 118,545.22	$ 917,292.00	$ -	$ 803,044.00
Municipal Complex	$ 3,070,949.01	$ -	$ 756,746.45	-
Capital Outlay	$ -	$ -	$ -	$ 8,715,520.00
Contingency	$ 17,863.99	$ 40,000.00	$ 39,962.36	$ 40,000.00
TOTAL EXPENSES	$ 5,608,806.96	$ 3,820,091.00	$ 2,638,723.96	**$ 12,610,565.00**

Table 6: Administration-City Hall Department Budget

POLICE, DISPATCH, AND VICTIMS ADVOCATE

The Police Department is budgeted at $7,450,000 for FY 2026–27 (up 3.7% from FY 2025–26) and Police Dispatch at $889,200 (up 5.1%), for a combined $8.3 million. Together with the Fire Department, Public Safety accounts for the largest share of General Fund expenditures. Personnel costs drive most of both budgets — $5,998,070 in Police and $860,155 in Dispatch — and reflect the 50th-percentile compensation reset applied City-wide. Operating costs of $1.35 million in Police and $29,045 in Dispatch are generally consistent with FY 2025–26 levels. The Victims Advocate Fund, a small, restricted fund budgeted at $26,000 in revenue and $25,750 in expenditures and financed principally through court-imposed surcharges, supports the City's victim services program and operates in close coordination with both the Police Department and Municipal Court.

FY 2026–27 includes five Toughbook computers with docks and two lighted golf carts. Additionally, it includes 23 vehicles acquired through the master lease program. Longer-horizon Police capital items — body cameras, Tasers, in-car cameras, firearms replacement, and a significant radio system update in the outer years — are programmed into the ten-year CIP at their appropriate replacement intervals.

Department	*Actual 2024-2025*	*Budgeted 2025-2026*	*Year to Date 3/31/2026*	*Adopted 2026-2027*
POLICE-601				
Personnel	$ 4,625,844.55	$ 5,500,126.00	$ 3,566,131.69	$ 5,998,070.00
Operating	$ 1,039,147.72	$ 1,195,998.00	$ 780,477.30	$ 1,353,197.00
Grants	$ 1,962.97	$ -	$ -	-
Capital	$ 359,447.39	$ 487,791.00	$ 326,627.17	$ 98,733.00
Contingency	$ -	$ 3,000.00	$ -	$ -
TOTAL EXPENSES	$ 6,026,402.63	$ 7,186,915.00	$ 4,673,236.16	**$ 7,450,000.00**
POLICE/DISPATCH-602				
Personnel	$ 726,611.04	$ 816,706.00	$ 501,294.35	$ 860,155.00
Operating	$ 12,018.55	$ 29,056.00	$ 10,592.31	$ 29,045.00
TOTAL EXPENSES	$ 738,629.59	$ 845,762.00	$ 511,886.66	**$ 889,200.00**

Table 7: Police Department & Police Dispatch Budget

Department	*Actual 2024-2025*	*Budgeted 2025-2026*	*Year to Date 3/31/2026*	*Adopted 2026-2027*
VICTIMS ADVOCATE FUND				
Revenue	$ 26,993.52	$ 26,000.00	$ 14,483.11	$ 26,000.00
Expenditures	$ 25,730.66	$ 25,750.00	$ 3,257.29	$ 25,750.00
NET	$ 1,262.86	$ 250.00	$ 11,225.82	**$ 250.00**

Table 8: Victims Advocate Fund Budget

FIRE

The Fire Department is budgeted at $10,725,000 for FY 2026–27, an increase of 25.4% over FY 2025–26. Personnel accounts for $8.53 million and is the principal driver of the increase, reflecting both the compensation reset and the stabilization of staffing for positions served under the Fire Service Area contract. The five-mill FSA millage increase flows into the General Fund and is sized in direct relationship to the cost of delivering fire service within the FSA footprint. Operating and grants total $1.17 million.

Capital for FY 2026–27 totals $1.02 million, funding the Purvis alerting systems at Stations 2–6, roof and door operator replacement at Station 2, and a heavy rescue truck. The budget also includes a $300,000 transfer to the Capital Projects Fund — year one of four — to pre-fund replacement of a Fire engine in FY 2029-30. This advance accumulation strategy reflects the City's "match the financing to the asset" philosophy, and larger apparatus replacements in the outer years are programmed into the ten-year CIP.

Department	***Actual 2024-2025***	***Budgeted 2025-2026***	***Year to Date 3/31/2026***	***Adopted 2026-2027***
FIRE-661				
Personnel	$ 7,314,182.16	$ 7,532,278.00	$ 6,882,023.40	$ 8,532,900.00
Operating	$ 827,832.11	$ 905,300.00	$ 542,846.51	$ 984,500.00
Grants	$ 32,353.40	$ 4,500.00	$ 38,145.00	$ 180,600.00
Capital	$ 214,257.25	$ 110,000.00	$ 99,862.04	$ 1,022,000.00
Contingency	$ 4,382.43	$ -	$ -	$ 5,000.00
TOTAL EXPENSES	$ 8,393,007.35	$ 8,552,078.00	$ 7,562,876.95	**$ 10,725,000.00**

Table 9: Fire Department Budget

HOSPITALITY AND ACCOMMODATIONS FUND

The Hospitality & Accommodations (H&A) Fund captures revenues from the City's local hospitality tax on prepared food and beverages as well as the local accommodations tax on lodging. Both are restricted under South Carolina law to tourism-related purposes, and together they represent the City's largest restricted funding source and one of the principal vehicles for investment in parks, cultural programming, and downtown.

The H&A Fund is budgeted at $4,750,000 in revenues for FY 2026–27, up from $4,550,000 adopted in FY 2025–26. Food tax collections account for the bulk of the fund at $4.0 million, reflecting continued growth in the City's dining activity. Accommodations tax receipts are projected at $450,000, a modest increase over the prior-year adopted figure consistent with measured growth in overnight visitation. Interest earnings on the fund's substantial balance are projected at $300,000, revised downward from earlier-cycle estimates to reflect current yield expectations.

Expenditures in the H&A Fund are budgeted at $2,141,781 before transfers, anchored by $1,280,750 in scheduled debt service on the Series 2021 Accommodations & Hospitality Revenue Bond — the instrument funding the Downtown Streetscape. Operating appropriations of $248,000 support visitor marketing, community events, and tourism-related programming. Capital outlay of $613,031 funds direct H&A capital investment, principally at Heritage Park, the Arts Center, Woodside Park, and Forest Park, along with equipment supporting the parks and beautification operations that maintain these tourism-serving facilities.

The fund transfers $1,291,590 to the General Fund and $145,000 to the Public Works Enterprise Fund in FY 2026–27, representing allowable allocations for tourism-related services delivered through those operations. After transfers, the H&A Fund closes the year with a net position of $1,171,629, consistent with the deliberate stewardship of fund balance required to support the second and third installments of the Streetscape in FYs 2027-28 and FY 2028-29. Over the ten-year Capital Improvement Plan, H&A is the designated funding source for $8.7 million in parks, facility, and beautification investment beyond the Downtown Streetscape, making it one of the most important long-horizon capital vehicles in the City's fund architecture.

H&A Revenue Type	*Actual 2024-2025*	*Budgeted 2025-2026*	*Year to Date 3/31/2026*	*Adopted 2026-2027*
Food Tax Collections	$ 3,541,382.87	$ 3,800,000.00	$ 2,538,359.93	$ 4,000,000.00
Accommodations Tax Collections	$ 533,459.47	$ 400,000.00	$ 306,672.96	$ 450,000.00
Interest Income	$ 979,311.43	$ 350,000.00	$ 572,121.13	$ 300,000.00
Misc.	$ 180.00	$ -	$ 61.27	$ -
Special Projects	$ 196,754.17	$ -	$ -	$ -
Streetscape-State Budget	$ 1,000,000.00	$ -	$ -	$ -
Swamp Rabbit Trail-Grant Revenue	$ 50,000.00	$ -	$ -	$ -
TOTAL REVENUE	**$ 6,301,087.94**	**$ 4,550,000.00**	**$ 3,417,215.29**	**$ 4,750,000.00**

Table 10: Hospitality & Accommodations Revenue

H&A Expenditure Type	*Actual 2024-2025*	*Budgeted 2025-2026*	*Year to Date 3/31/2026*	*Adopted 2026-2027*
H&A Revenue Bond-Principal	$ 755,000.00	$ 785,000.00	$ 785,000.00	$ 825,000.00
H&A Revenue Bond-Interest	$ 525,200.00	$ 495,000.00	$ 495,000.00	$ 455,750.00
Total Debt Expenditures	**$ 1,280,200.00**	**$ 1,280,000.00**	**$ 1,280,000.00**	**$ 1,280,750.00**
Operating	$ 42,327.93	$ 153,000.00	$ 77,557.60	$ 248,000.00
Capital Outlay	$ 8,374,805.14	$ 932,621.00	$ 748,507.53	$ 613,031.00
Contingency	$ -	$ 50,000.00	$ -	$ -
Total Other Expenditures	**$ 8,417,133.07**	**$ 1,135,621.00**	**$ 826,065.13**	**$ 861,031.00**
Total Expenditures before Transfers	**$ 9,697,333.07**	**$ 2,415,621.00**	**$ 2,106,065.13**	**$ 2,141,781.00**
Transfer to General Fund	$ (6,488,594.02)	$ (650,505.00)	$ -	$ (1,291,589.78)
Transfer to Public Works	$ -	$ -	$ -	$ (145,000.00)
Net After Transfers	**$ (9,884,839.15)**	**$ 1,483,874.00**	**$ 1,311,150.16**	**$ 1,171,629.22**

Table 11: Hospitality & Accommodations Expenditures

PUBLIC WORKS, SEWER ENTERPRISE, AND SANITATION ENTERPRISE

Public Works activity in this budget spans four operations across three funds: General Fund Public Works and its Garage division (771 and 774), the Public Works Enterprise Fund (sanitation), and the Sewer Fund.

General Fund Public Works is budgeted at $4,014,050 combined across Public Works and the Garage. The increase from FY 2025–26 reflects several concurrent investments in the department's operating and capital capacity: the compensation reset applied across both divisions, a new asphalt patch truck with two associated positions dedicated to paving, a new snowplow, a new roll cart storage building, five vehicles through the master lease program, and new asset management software. Capital additions total $1.35 million, supporting the equipment and facility needs associated with expanded service delivery.

Department	***Actual 2024-2025***	***Budgeted 2025-2026***	***Year to Date 3/31/2026***	***Adopted 2026-2027***
PUBLIC WORKS-771				
Personnel	$ 779,908.67	$ 1,129,505.00	$ 671,375.36	$ 1,304,000.00
Operating	$ 1,633,844.65	$ 494,000.00	$ 325,132.47	$ 650,450.00
Grants	$ 7,799.53	$ 8,000.00		$ 8,000.00
Capital	$ 143,041.79	$ 392,500.00	$ 119,735.74	$ 1,346,000.00
Infrastructure-CTC Road Project	$ 33,817.54	$ 250,000.00	$ 127,728.82	$ 270,000.00
TOTAL EXPENSES	$ 2,598,412.18	$ 2,274,005.00	$ 1,243,972.39	**$ 3,578,450.00**
PUBLIC WORKS/GARAGE-774				
Personnel	$ 145,791.80	$ 274,961.00	$ 113,981.77	$ 314,650.00
Operating	$ 84,416.84	$ 91,640.00	$ 63,114.87	$ 112,950.00
Capital	$ 6,958.13			$ 8,000.00
Contingency		$ 3,000.00		$ -
TOTAL EXPENSES	$ 237,166.77	$ 369,601.00	$ 177,096.64	**$ 435,600.00**

Table 12: Public Works General & Garage Budget

The Public Works Enterprise Fund is budgeted at $2,115,147 in expenditures against $2,033,000 in fee revenues, supported by a modest interfund transfer. The fund closes with a small surplus of $5,813 — a meaningful shift, as the $201 Public Works fee adjustment restores enterprise-level operation for the first time in years. Capital in FY 2026–27 includes a new garbage truck and a new leaf truck, with an ongoing equipment replacement schedule programmed into the CIP against projected fee revenues.

Enterprise Fund-Sanitation Division	*Actual 2024-2025*	*Budgeted 2025-2026*	*Year to Date 3/31/2026*	*Adopted 2026-2027*
Enterprise Revenues	$ 1,674,348.59	$ 1,673,000.00	$ 1,649,885.80	$ 2,033,000.00
Enterprise Expenditures	$ 1,757,045.43	$ 1,409,165.00	$ 884,342.35	$ 2,115,147.00
Transfers	$ (250,000.00)	$ (250,000.00)	$ (250,000.00)	$ 87,960.00
Net	$ (332,696.84)	$ 13,835.00	$ 515,543.45	**$ 5,813.00**

Table 13: Enterprise Fund-Sanitation Division Budget

The Sewer Fund is budgeted at $1,869,500 in expenditures against $2,340,000 in revenues, with a $241,230 transfer to the General Fund for administrative overhead. Net operating position is a $229,270 surplus. Capital in FY 2026–27 totals $250,000 — a Mr. Manhole point-repair unit, a right-of-way mower, and an equipment storage building. The ten-year Sewer CIP programs $2.065 million in equipment replacement, funded entirely from Sewer Fund balance without recourse to debt or General Fund subsidy.

Enterprise Fund-Sewer Division	*Actual 2024-2025*	*Budgeted 2025-2026*	*Year to Date 3/31/2026*	*Adopted 2026-2027*
Sewer Revenues	$ 7,306,877.11	$ 2,270,000.00	$ 3,556,823.08	$ 2,340,000.00
Sewer Expenditures	$ 1,381,338.03	$ 1,739,724.00	$ 761,125.23	$ 1,869,500.00
Transfers	$ (244,512.00)	$ (266,122.00)	$ (266,122.00)	$ (241,229.52)
Net	$ 5,681,027.08	$ 264,154.00	$ 2,529,575.85	**$ 229,270.48**

Table 14: Enterprise Fund-Sewer Division Budget

PARKS, RECREATION, AND ARTS CENTER

The Parks and Recreation Department comprises three General Fund cost centers — Recreation (881), Heritage Park operations (882), and the Heritage Park Amphitheatre (883) — together with the Arts Center, a restricted fund. The combined General Fund appropriation is $3,714,785 for FY 2026–27, up 23.9% from FY 2025–26. The increase reflects the compensation reset applied to existing positions, the addition of a new Athletic Coordinator position and a part-time Theater Coordinator (both H&A-funded), and meaningful capital investment at the Senior Center and Heritage Park.

The Arts Center is budgeted as a self-supporting restricted fund at $118,000 in revenues and $117,825 in expenditures for FY 2026–27, a substantial step up from its $52,000 operating level in FY 2025–26. The expanded budget supports broader programming and the Theater Coordinator noted above, with capital investment at the Arts Center programmed through the H&A Fund over the ten-year horizon.

Capital additions across Parks, Recreation, and the Arts Center in FY 2026–27 include six vehicles through the master lease, two minibuses for the Senior Center, a new floor scrubber, window replacement and HVAC replacement at the Senior Center, and the Woodside Gym floor rebuild. H&A-funded capital additions include initial improvements at Heritage Park, Woodside Park, Forest Park, and the Arts Center, along with a GCRA grant supporting improvements at College Park. The ten-year CIP reflects a substantial and sustained commitment to Heritage Park — approximately $6.8 million cumulatively — along with continued investment at the Senior Center, Alder, Gracely, Woodside, College, Forest, and Liberty Parks, and the Arts Center. H&A fund balance is the principal funding source for the Parks and Recreation CIP, consistent with South Carolina statutory authority for H&A revenue use.

Department	*Actual 2024-2025*	*Budgeted 2025-2026*	*Year to Date 3/31/2026*	*Adopted 2026-2027*
RECREATION-881				
Personnel	$ 1,167,117.92	$ 1,416,063.00	$ 890,844.23	$ 1,469,315.00
Operating	$ 420,733.74	$ 430,605.00	$ 285,487.21	$ 459,479.00
Grants	$ 29,176.66	$ 39,239.00	$ 2,221.56	$ 184,956.00
Capital	$ -	$ 24,250.00	$ -	$ 266,000.00
Contingency	$ 2,317.47	$ -	$ -	$ -
TOTAL EXPENSES	$ 1,619,345.79	$ 1,910,157.00	$ 1,178,553.00	**$ 2,379,750.00**
RECREATION/HP-882				
Personnel	$ 389,682.63	$ 391,271.00	$ 358,093.94	$ 572,650.00
Operating	$ 662,049.21	$ 636,996.00	$ 496,011.52	$ 706,385.00
Capital	$ 43,506.96	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ 3,000.00
TOTAL EXPENSES	$ 1,095,238.80	$ 1,028,267.00	$ 854,105.46	**$ 1,282,035.00**
HP AMPHITHEATRE-883				
Operating	$ 52,667.29	$ 60,640.00	$ 47,823.58	$ 53,000.00
TOTAL EXPENSES	$ 52,667.29	$ 60,640.00	$ 47,823.58	**$ 53,000.00**

Table 15: Recreation General, Heritage Park & Amphitheatre Budget

Department	*Actual 2024-2025*	*Budgeted 2025-2026*	*Year to Date 3/31/2026*	*Adopted 2026-2027*
ARTS CENTER FUND				
Revenue	$ 55,693.66	$ 52,000.00	$ 43,619.42	$ 118,000.00
Expenditures	$ 33,197.32	$ 52,000.00	$ 25,074.18	$ 117,825.00
Transfers	$ -	$ -	$ -	$ -
NET	$ 22,496.34	$ -	$ 18,545.24	**$ 175.00**

Table 16: Arts Center Fund Budget

V. LOOKING AHEAD

The adoption of this budget closes one chapter and opens another. The commitments reflected in its pages — the compensation reset, the Public Works fee adjustment, the millage changes, the master lease program, the ten-year CIP — bring the City meaningfully closer to alignment between recurring revenues and recurring obligations. The work ahead consists of holding that alignment as conditions evolve.

Three realities will shape the next five years. The first is that capital investment is entering a more active phase than the City has managed in some time. Year two and year three of the Downtown Streetscape, the ramp-up of the master lease program, and continued pay-as-you-go investment in parks and public facilities will compete for the same pool of resources over the near term. The working fund balance floor described earlier in this document exists precisely to preserve the City's flexibility to navigate those commitments on its own terms.

The second is revenue exposure. Over a quarter of General Fund revenues remain tied to development activity, and the structural revenues that bridge the gap between per-household service cost and per-household property tax collection are stable but not growth revenues. Sustaining current service levels without periodic fee adjustment, millage review, or continued cultivation of a stronger commercial and mixed-use tax base, is not a realistic assumption across a ten-year horizon.

The third is the broader vision for Simpsonville that informs this budget — an activated downtown, clean and safe neighborhoods, parks and public spaces that reflect the community's aspirations, and a workforce capable of delivering on all of it. Each carries budget implications extending beyond any single cycle. The purpose of this document is not to resolve those questions, but to preserve the financial position from which they can be resolved as the City and Council come to them.

Simpsonville enters FY 2026–27 on sound footing and with a clearer view of the next ten years than it had entering FY 2025–26. That clarity is itself an asset, and the discipline that produced it will remain a requirement of every budget cycle to come.

VI. DEPARTMENTAL PROFILES

This section presents a brief profile for each operating department of the City: mission, services, prior-year accomplishments, current-year goals, performance highlights, staffing, and a multi-year budget summary. Profiles follow the same structure across departments to allow the reader to move easily from one to the next. Divisions and sub-units are presented within their parent department.

ADMINISTRATION

MISSION

The Administration Department provides leadership, strategic direction, and operational support for City government. Its divisions — Finance, Human Resources, Information Technology, Procurement, City Clerk, Planning and Economic Development, Judicial Services, and Special Projects — deliver the internal services that make every other department's work possible.

SERVICES

Finance manages budgeting, accounting, accounts payable and receivable, financial reporting, and annual audit coordination. Human Resources oversees recruitment, benefits administration, classification and compensation, and employee relations. Information Technology supports citywide systems, network infrastructure, and cybersecurity. Procurement administers purchasing and contract management. The City Clerk maintains public records and administers Council meetings and official proceedings. Planning and Economic Development guides land use, development review, and business recruitment. Judicial Services administers municipal court operations. The City Administrator and Special Projects functions provide strategic direction and coordination of initiatives that cross departmental lines, including the Downtown Streetscape and implementation of Council priorities.

FY 2025–26 ACCOMPLISHMENTS

- Completion of the Municipal Complex and Gracely Park
- $2.7 million in federal stormwater project funding secured
- Balanced budget maintained and successful annual audit
- Agreement executed with Opry Entertainment Group to manage CCNB Amphitheatre
- Initiation of Downtown Streetscape project
- Adoption of official City anthem
- Passage of short-term rental ordinance
- Acquisition of property for new Liberty Park
- Improved interest rate secured on Sewer System Revenue Refunding Bond
- Successful transitions of new City Council member and new City Administrator
- Awarded Tree City USA designation

FY 2026–27 GOALS

- Implement new finance, payroll, and human resources software
- Successfully manage Year 1 of Downtown Streetscape project
- Issue new personnel handbook
- Implement annual employee performance review program
- Implement 22-grade classification and compensation structure (Archer study)
- Launch new vehicle master lease program

STAFFING SUMMARY

Classification	*FY 2025–26*	*FY 2026–27*	*Change*
Administration – Court	2	2	0
Administration – City Hall	11	12	1
Total FTE	**13**	**14**	**1**

BUDGET SUMMARY

	FY 2024–25 Actual	*FY 2025–26 Adopted*	*FY 2026–27 Adopted*	*% Change*
Mayor & Council	$123,997	$159,396	$163,225	+2.4%
Administration – Court	$311,900	$375,180	$395,100	+5.3%
Administration – City Hall	$5,608,807	$3,820,091	$12,610,565	+230.1%
Total	**$6,044,704**	**$4,354,667**	**$13,168,890**	**+202.4%**

Year-over-year variance in Administration–City Hall reflects the $7.7 million Streetscape capital pass-through, citywide vehicle master lease program, and the $300,000 Council Chambers acoustic investment budgeted centrally in this cost center. Core operating appropriations (personnel, operating, debt service) total approximately $3.9 million, substantially consistent with prior-year levels.

POLICE, DISPATCH, AND VICTIMS ADVOCATE

MISSION

The Simpsonville Police Department is a full-service law enforcement agency dedicated to maintaining public safety and order within the community. Core responsibilities include enforcing laws, preventing crime, and protecting life and property. The department operates with a commitment to integrity, professionalism, accountability, and respect. Beyond traditional enforcement, officers engage in community-oriented policing to build trust, strengthen partnerships, and enhance overall quality of life.

SERVICES

Police provides patrol, investigations, traffic enforcement, community policing, school resource officer services, and training. Dispatch (Police Communications) serves as the City's public safety answering point, handling emergency and non-emergency call intake and coordinating response across Police, Fire, and partner agencies. The Victims Advocate Fund, financed principally through court-imposed surcharges, supports victim services in coordination with the Police Department and Municipal Court.

FY 2025–26 ACCOMPLISHMENTS

- 7% salary increase implemented
- New fingerprint system deployed
- Crash management system implemented
- Network fully upgraded to Windows 11 and CJIS compliance
- 5 vehicles added to fleet
- 2 grants secured (Walmart, TJ Maxx)
- 2 golf carts replaced
- 20 youth graduated from Summer Camp Program

FY 2026–27 GOALS

- Achieve market-aligned compensation: 100% of positions benchmarked and adjusted under the new classification structure
- Fill at least 70% of current departmental vacancies
- Replace one end-of-life records management system
- Execute fleet replacement through the master lease program (23 vehicles)
- Replace 2 golf carts

STAFFING SUMMARY

Classification	*FY 2025–26*	*FY 2026–27*	*Change*
Police – Sworn	51	51	0
Police – Civilian	4	4	0
Dispatch	10	10	0
Total FTE	65	65	0

BUDGET SUMMARY

	FY 2024–25 Actual	*FY 2025–26 Adopted*	*FY 2026–27 Adopted*	*% Change*
Police	$6,026,403	$7,186,915	$7,450,000	+3.7%
Dispatch	$738,630	$845,762	$889,200	+5.1%
Victims Advocate	$25,731	$25,750	$25,750	0.0%
Total	**$6,790,763**	**$8,058,427**	**$8,364,950**	**+3.8%**

FIRE

MISSION

The Simpsonville Fire Department is an all-hazards public safety agency providing fire protection, emergency medical response, and specialized rescue services. The department's core functions include fire prevention (plan review, code enforcement, public education, and risk reduction) and fire suppression, supported by ongoing training, planning, and equipment maintenance. Through continuous training and daily community interaction, department personnel demonstrate a commitment to professionalism and service that ensures a high level of protection for residents and visitors.

SERVICES

Emergency Medical Response represents most of the call volume, with personnel delivering Basic Life Support services that have a direct impact on life safety. The department is pursuing Advanced Life Support licensure under the South Carolina Department of Public Health in FY 2026–27. Fire Suppression and Rescue operations are delivered from six stations across the service area. Fire Prevention includes plan review, annual inspections, code enforcement, and public education. Hazardous Materials and Technical Rescue capabilities are maintained through specialized training and equipment.

The Fire Department serves both the incorporated City of Simpsonville and the Fire Service Area (FSA), an adjacent unincorporated taxing jurisdiction served under contract.

FY 2025–26 ACCOMPLISHMENTS

- Inaugural firefighter recognition ceremony conducted
- 5,000+ calls for service responded
- 30% cardiac arrest survivability rate achieved — more than three times the national average
- ISO rating maintained at Class 2
- $172,000 SCORF grant secured (opioid reduction / Narcan program)
- $10,000 grant secured (battery-operated scene lighting)
- $26,000 grant secured (utility vehicle acquisition)
- $30,000+ raised for the SC Burned Children's Fund (Camp Can Do), with six personnel serving as volunteer camp counselors

FY 2026–27 GOALS

- Achieve Advanced Life Support licensure from SC DPH by fiscal year-end
- Fund and deploy Advanced Life Support medical supplies to meet 100% of DPH requirements
- Implement opioid response program (1 FTE added; Narcan distribution and community education initiated)
- Upgrade Stations 2–6 to IP-based alerting system
- Replace two unsupported Com-Tec alerting systems (Stations 5 and 6)
- Procure additional set of medical gear for overlapping event coverage and reserve apparatus deployment

- Establish redundant internet system (Starlink) at Fire Headquarters / EOC

PERFORMANCE HIGHLIGHTS

- 5,000+ calls for service responded to in FY 2024–25
- 30% cardiac arrest survivability — more than triple the national average
- ISO Class 2 rating maintained
- 6 fire stations in active service

STAFFING SUMMARY

Classification	*FY 2025–26*	*FY 2026–27*	*Change*
Fire – Shift Personnel	69	72	3
Fire – Administration	6	6	0
Total FTE	**75**	**78**	**3**

BUDGET SUMMARY

	FY 2024–25 Actual	*FY 2025–26 Adopted*	*FY 2026–27 Adopted*	*% Change*
Personnel	$7,314,182	$7,532,278	$8,532,900	+13.3%
Operating	$827,832	$905,300	$984,500	+8.7%
Grants	$32,353	$4,500	$180,600	—
Capital	$214,257	$110,000	$1,022,000	+829.1%
Contingency	$4,382	—	$5,000	—
Total	**$8,393,007**	**$8,552,078**	**$10,725,000**	**+25.4%**

PUBLIC WORKS

MISSION

The Simpsonville Public Works Department operates five divisions: Streets, Beautification, Sewer, Garage, and Sanitation. Together these divisions maintain the City's infrastructure, utilities, public spaces, and sanitation services, supporting daily operations and the quality of life of residents and visitors.

SERVICES

The Streets Division maintains 89 miles of City-owned streets, sidewalks, curbs, and signs. The Beautification Division manages parks, the central business district, welcome and monument signs, and all six fire stations. The Sewer Division maintains more than 106 miles of line and nearly 3,000 manholes. The Garage Division services approximately 300 pieces of City equipment. The Sanitation Division handles residential, bulk, and leaf collection, with trucks collecting thousands of tons annually on routes optimized to regional transfer stations. The Sanitation Division is supported by the Public Works Enterprise Fund, funded by the $201 annual Public Works fee.

FY 2025–26 ACCOMPLISHMENTS

- Hired new Sewer Supervisor
- Implemented Cartegraph software
- Met all cleaning and ReWa rehabilitation goals
- Reduced tipping fees by transitioning to MSI
- Purchased first replacement trash truck since 2021; optimized collection routes
- Promoted internal staff
- Completed first in-house capital project since 2008 (Hedge Street sidewalk)
- Increased proactive maintenance and tree work; crews serve as first responders
- Began Gracely Park maintenance; staff attended professional training
- Added new position with plan for full-time conversion
- Implemented new fleet maintenance software

FY 2026–27 GOALS

- Provide Emergency Vehicle Technician training for servicing staff
- Acquire new diagnostic scan tool
- Increase staff for road maintenance
- Track assets using OpenGov software
- Maintain stormwater structures; establish street sign inventory
- Supervisor to obtain Certified Landscape Professional credential and Pesticide License
- Add nature-based education project in Gracely Park
- Assist with Liberty Park design
- Adjust sanitation routes for growth and holidays
- Purchase garbage and leaf trucks

- Acquire street sweeper for gutters and parks
- Purchase Mr. Manhole machine and Ventrac mower for off-road maintenance
- Re-certify staff to NAASCO standards
- Adjust pay for backflow certification and cross-training

PERFORMANCE HIGHLIGHTS

- 106 miles of sewer line maintained
- 3,000 manholes maintained
- 300 pieces of equipment serviced
- 9 parks, 6 fire stations, and the central business district maintained

STAFFING SUMMARY

Classification	*FY 2025–26*	*FY 2026–27*	*Change*
Public Works – Streets & Beautification	13	15	2
Public Works – Garage	4	4	0
Public Works – Sanitation (Enterprise)	9	9	0
Sewer	5	5	0
Total FTE	**31**	**33**	**2**

BUDGET SUMMARY

	FY 2024–25 Actual	*FY 2025–26 Adopted*	*FY 2026–27 Adopted*	*% Change*
Public Works (General Fund)	$2,598,412	$2,274,005	$3,578,450	+57.4%
Public Works Garage (General Fund)	$237,167	$369,601	$435,600	+17.9%
Public Works Enterprise (Sanitation)	$1,757,045	$1,409165	$2,115,147	+50.1%
Sewer Fund	$1,381,338	$1,739,724	$1,869,500	+7.5%
Total	**$5,973,962**	**$5,792,945**	**$7,998,697**	**+38.1%**

PARKS, RECREATION, AND ARTS CENTER

MISSION

The Simpsonville Parks and Recreation Department provides year-round recreational, cultural, and community services through athletics, arts programming, senior services, special events, and facility maintenance. Together with the Arts Center, the department supports health, engagement, and cultural enrichment across the community.

SERVICES

Athletics programs serve approximately 2,900 participants across nearly 400 teams annually, with leagues offered year-round and recent additions including all-girls programming. The Simpsonville Arts Center and Special Events program deliver performances, classes, and community events, and serves as a venue for meetings and entertainment. Senior Services supports over 2,000 members with more than 3,000 monthly participation units through wellness programs, classes, trips, and social activities. Facility Maintenance covers nine parks totaling 170 acres, 11 athletic fields, and the City's amphitheatre.

FY 2025–26 ACCOMPLISHMENTS

- Woodside and Alder Parks: Installed new lighting at Woodside Park; repaired Alder Park shelter; replaced pump track
- Activity and Senior Center: Resurfaced lobby; painted interior; cleaned carpets; upgraded bathrooms; installed monument sign
- Heritage Park: Completed concourse improvements, amphitheatre cleanup, score tower reconfiguration, tree management, new batting cage netting, and safety upgrades; added girls flag football and basketball
- Arts Center: Announced Simpsonville Theatre Company; opened Academy Hall; hosted exhibits, shows, and City ceremonies; launched youth acting classes

FY 2026–27 GOALS

- Woodside Park: Transform into a multi-use space; update and repair seating
- College Park: Light pickleball courts; pave parking area
- Activity and Senior Center: Install kitchen HVAC; paint gym; replace curtain divider and old gym floor
- Heritage Park: Update high-traffic areas; reconfigure playing spaces; optimize amphitheatre operations with Opry Entertainment Group staff; develop 5-year capital and land plan; replace playground; identify passive picnic areas
- Arts Center: Increase staffing; establish Simpsonville Theatre Company as operating entity; improve marketing for visitors and rentals

PERFORMANCE HIGHLIGHTS

- 2,900 athletic program participants
- ~400 teams served

- 2,000+ Senior Center members
- 3,000+ monthly participation units at the Senior Center
- 9 parks and 170 acres maintained
- 11 athletic fields maintained

STAFFING SUMMARY

Classification	*FY 2025–26*	*FY 2026–27*	*Change*
Recreation (881)	17.5	17.5	0
Heritage Park (882)	9.5	11	1.5
Total FTE	**27**	**28.5**	**1.5**

BUDGET SUMMARY

	FY 2024–25 Actual	*FY 2025–26 Adopted*	*FY 2026–27 Adopted*	*% Change*
Recreation (881)	$1,619,346	$1,910,157	$2,379,750	+24.6%
Heritage Park (882)	$1,095,239	$1,028,267	$1,282,035	+24.7%
Amphitheatre (883)	$52,667	$60,640	$53,000	−12.6%
Arts Center (restricted)	$33,197	$52,000	$117,825	+126.6%
Total	**$2,800,449**	**$3,051,064**	**$3,832,610**	**+25.6%**

VII. GLOSSARY

Accommodations Tax — A tax on lodging within the City, restricted under South Carolina law to tourism-related uses. Accumulated in the Hospitality & Accommodations (H&A) Fund.

ACFR — Annual Comprehensive Financial Report — The City's audited year-end financial statements, prepared in accordance with generally accepted accounting principles and GASB standards.

Appropriation — An authorization by Council to expend public funds for a specific purpose, adopted through the Budget Ordinance.

Assessed Value — The taxable value of property for *ad valorem* taxation, determined by the Greenville County Assessor. In South Carolina, owner-occupied residential property is assessed at 4% of fair market value; most other property at 6%.

Balanced Budget — A budget in which total projected resources — including revenues, transfers in, and planned use of fund balance — are equal to or exceed total projected expenditures and transfers out.

Budget Ordinance — The legal instrument, adopted on two readings by Council, that appropriates funds for the coming fiscal year.

Capital Improvement Plan (CIP) — A multi-year plan identifying capital projects, funding sources, and timing across all City funds. The FY 2026–27 CIP covers a ten-year horizon.

Capital Outlay — Expenditures for the acquisition or construction of capital assets, including equipment, vehicles, infrastructure, and facilities, above an established capitalization threshold.

CCNB Amphitheatre — The City-owned amphitheatre at Heritage Park, managed under contract by Opry Entertainment Group beginning in FY 2025–26.

CJIS — Criminal Justice Information Services — Federal standards governing the security of criminal justice information systems.

Contingency — A budgeted appropriation held in reserve against unforeseen expenses, typically drawn only by specific administrative or Council action.

Debt Service — Principal and interest payments on outstanding debt.

Debt Service Coverage — The ratio of pledged revenues to debt service obligations, a key measure of creditworthiness.

Department — An operating unit of the City, typically led by a department head reporting to the City Administrator.

Discretionary Funds — Appropriations under Mayor and Council for travel, supplies, and ward-level activities, allocated on a per-ward basis.

Encumbrance — A commitment of appropriated funds against a future expenditure (for example, a purchase order), reserving the funds until the obligation is liquidated.

Enterprise Fund — A fund used to account for operations financed and managed in a manner similar to a private business, with revenues from user fees covering operating costs and capital needs. Simpsonville's enterprise funds include Sewer and Public Works (Sanitation).

Expenditure — A use of appropriated funds recorded when the related liability is incurred.

Fiduciary Fund — A fund used to account for resources held by the City in a trustee or agency capacity.

Fire Service Area (FSA) — A separate taxing jurisdiction adjacent to the City, served under contract by Simpsonville Fire Department. FSA millage is levied on property within the FSA boundary, with receipts flowing to the General Fund and sized to the cost of providing fire service to the FSA footprint.

Fiscal Year (FY) — The City's twelve-month budget and accounting cycle, running from July 1 through June 30. "FY 2026–27" refers to the fiscal year beginning July 1, 2026, and ending June 30, 2027.

Fund — A self-balancing set of accounts used to record resources dedicated to a specific purpose. Governmental funds include the General Fund, Capital Projects Fund, and special revenue funds such as H&A; proprietary funds include enterprise funds such as Sewer and Sanitation.

Fund Balance — The difference between a fund's assets and liabilities. The City's policy targets an unrestricted General Fund balance equal to at least 25% of annual General Fund expenditures.

FTE — Full-Time Equivalent — A measure of staffing equal to one full-time position or the combined hours of two or more part-time positions.

GASB — Governmental Accounting Standards Board — The body that establishes accounting and financial reporting standards for state and local governments.

General Fund — The primary operating fund of the City, supporting most general government activities including Public Safety, Public Works, Parks and Recreation, and Administration.

General Obligation (GO) Bond — Debt backed by the full faith and credit of the issuing jurisdiction, sometimes requiring voter approval.

GFOA — Government Finance Officers Association — The national professional association of public sector finance officers.

Grant — External funding from federal, state, or private sources for a specific purpose, typically subject to compliance requirements.

H&A — Hospitality and Accommodations — A restricted fund capturing local hospitality tax (on prepared food and beverage) and accommodations tax (on lodging) revenues. South Carolina law restricts H&A use to tourism-related purposes.

Hospitality Tax — A tax on prepared food and beverage sold within the City, restricted under South Carolina law to tourism-related uses. Accumulated in the H&A Fund.

Interfund Transfer — A movement of resources between funds of the City, used to align resources with policy priorities. Classified as "Transfer In" to the receiving fund and "Transfer Out" from the sending fund.

IPRB — Installment Purchase Revenue Bond — A financing instrument in which payments function economically like debt service but are structured as lease or installment purchase payments.

ISO Rating — The Insurance Services Office rating of a community's fire protection capability, on a scale of 1 (best) to 10. Simpsonville carries an ISO Class 2 rating.

Local Government Fund (LGF) — A South Carolina state-shared revenue distributed to local governments under a statutory formula.

Master Lease — A structured leasing arrangement covering multiple vehicles or pieces of equipment under a single financing agreement. Simpsonville is implementing a master lease for light- and medium-duty vehicles beginning in FY 2026–27.

MASC — Municipal Association of South Carolina — The statewide association of South Carolina municipalities. MASC also administers the Insurance License Tax, a significant shared revenue source.

MASC Insurance License Tax — A tax on insurance premiums collected within the City, administered through MASC, distributed to municipalities on a statutory basis. Simpsonville leads its peer group at approximately $152 per capita.

Mill / Millage — A rate of taxation on assessed value. One mill equals $1 of tax per $1,000 of assessed value.

Moody's Aa1 — The second highest long-term credit rating assigned by Moody's Investors Service. Simpsonville's general obligation debt is rated Aa1.

Operating Budget — The portion of the budget covering recurring operations — personnel, operating expenses, and non-capital outlays — as distinguished from capital investment and debt service.

PEBA — South Carolina Public Employee Benefit Authority — The state agency administering retirement and health benefit programs for public employees in South Carolina.

Proprietary Fund — A fund type used to account for business-type activities, including enterprise funds and internal service funds.

Property Tax — An *ad valorem* tax levied on the assessed value of real and personal property.

Public Works Fee — An annual per-household fee supporting residential sanitation service (roll cart, leaf and brush, and white goods collection). Set at $201 beginning in FY 2026–27.

Purvis — The brand name of the fire station alerting system replacing Com-Tec equipment across Stations 2–6 in FY 2026–27.

Recurring Revenue — Revenue reasonably expected to continue in future fiscal periods at comparable levels, as distinguished from one-time revenue.

Restricted Fund — A fund whose resources are limited by external requirements (law, grant agreement, bond covenant) to specific uses.

Revenue Bond — Debt secured by a specific stream of revenue rather than the full faith and credit of the issuer. Simpsonville's Series 2021 Accommodations & Hospitality Revenue Bond is secured by H&A receipts.

ReWa — Renewable Water Resources — The regional wastewater authority for Greenville County, receiving sewage collected through Simpsonville's sewer system.

SCORF — South Carolina Opioid Recovery Fund; a grant program supporting opioid response initiatives.

Streetscape — The Downtown Simpsonville streetscape improvement project, a $23.1 million three-year investment beginning in FY 2026–27, funded through a combination of Capital Projects Fund balance, bond proceeds, and direct appropriations from the Greenville County Transportation Commission and the South Carolina State Legislature.

Structural Balance — Alignment of recurring revenues with recurring expenditures. A budget in structural balance does not depend on non-recurring resources (such as fund balance or one-time revenues) to fund ongoing operations.

Transfers In / Transfers Out — See Interfund Transfer.

Unassigned Fund Balance — The portion of General Fund balance that is not restricted, committed, or assigned, and is therefore available for any lawful purpose.

Victims Advocate Fund — A restricted fund supporting victim services, financed principally through court-imposed surcharges.

VIII. CAPITAL IMPROVEMENT PLAN

10-YEAR CIP BY DEPARTMENT

Department	*Items*	*Total Appropriation*
Administration	3	$23,100,000
Police	8	$1,183,325
Fire	22	$13,252,000
Public Works	23	$2,117,500
Sanitation	31	$7,653,000
Sewer	13	$2,065,000
Parks & Recreation	46	$9,856,000
Total	**146**	**$59,226,825**

10-YEAR CIP BY FUNDING SOURCE

Fund	*Items*	*Total Appropriation*
Capital Projects	60	$40,787,325
Enterprise	30	$7,508,000
General Fund	1	$150,000
H&A	42	$8,716,500
Sewer Fund	13	$2,065,000
Total	**146**	**$59,226,825**

10-YEAR CIP DETAIL BY YEAR

Fiscal Year	*Department*	*Project*	*Fund*	*Source*	*Amount*
2027	**Administration**	Downtown Streetscape (1 of 3)	Capital Projects	Fund Balance	$7,700,000
2027	**Fire**	Heavy Rescue Truck	Capital Projects	Fund Balance	$750,000
2027	**Fire**	Fire Engine (1 of 4)	Capital Projects	Fund Balance	$300,000
2027	**Fire**	Purvis Alerting — Stations 2-6	Capital Projects	Fund Balance	$237,000
2027	**Fire**	Station 2 Roof & Door Operators	Capital Projects	Fund Balance	$35,000
2027	**Public Works**	Patch Truck	Capital Projects	Fund Balance	$325,000
2027	**Public Works**	Bucket Truck	Capital Projects	Fund Balance	$175,000
2027	**Public Works**	Roll Cart Building	Capital Projects	Fund Balance	$71,000
2027	**Public Works**	Light Plant	Capital Projects	Fund Balance	$30,000
2027	**Public Works**	Portable Compressor	Capital Projects	Fund Balance	$30,000
2027	**Public Works**	Spreader	H&A	Fund Balance	$21,500
2027	**Public Works**	Walking Mower	H&A	Fund Balance	$20,000
2027	**Public Works**	Zero Turn Mower	H&A	Fund Balance	$17,000
2027	**Public Works**	Snowplow	Capital Projects	Fund Balance	$15,000
2027	**Public Works**	Utility Trailer	Capital Projects	Fund Balance	$15,000
2027	**Public Works**	Stand on Mower	H&A	Fund Balance	$13,000
2027	**Sanitation**	Garbage Truck	Enterprise	Fund Balance	$360,000
2027	**Sanitation**	Garbage Truck Parts	Enterprise	Fund Balance	$145,000
2027	**Sanitation**	Leaf Truck (1/2 Share)	Enterprise	Fund Balance	$145,000
2027	**Sanitation**	Leaf Truck (1/2 Share)	H&A	Fund Balance	$145,000
2027	**Sanitation**	Roll Cart	Enterprise	Fund Balance	$32,000
2027	**Sewer**	Equipment Storage Building	Sewer Fund	Fund Balance	$140,000
2027	**Sewer**	Mr. Manhole	Sewer Fund	Fund Balance	$70,000
2027	**Sewer**	Right-of-Way Mower	Sewer Fund	Fund Balance	$40,000

2027	**Parks & Recreation**	Senior Center Improvements	Capital Projects	Fund Balance	$266,000
2027	**Parks & Recreation**	College Park Improvements	General Fund	GCRA Grant	$150,000
2027	**Parks & Recreation**	Heritage Park Improvements	H&A	Fund Balance	$150,000
2027	**Parks & Recreation**	Woodside Park Improvements	H&A	Fund Balance	$150,000
2027	**Parks & Recreation**	Forest Park Improvements	H&A	Fund Balance	$20,000
2027	**Parks & Recreation**	Arts Center Improvements	H&A	Fund Balance	$5,000
2028	**Administration**	Downtown Streetscape (2 of 3)	Capital Projects	Fund Balance	$7,700,000
2028	**Police**	Body Cameras	Capital Projects	Fund Balance	$61,800
2028	**Fire**	Fire Engine (2 of 4)	Capital Projects	Fund Balance	$300,000
2028	**Fire**	Life Pak 15 Heart Rate Monitors	Capital Projects	Fund Balance	$60,000
2028	**Fire**	Special Operation Trailer	Capital Projects	Fund Balance	$35,000
2028	**Public Works**	Bucket Truck	Capital Projects	Fund Balance	$250,000
2028	**Sanitation**	Brush Truck	Enterprise	Fund Balance	$480,000
2028	**Sanitation**	Leaf Truck	Enterprise	Fund Balance	$290,000
2028	**Parks & Recreation**	Heritage Park Improvements	H&A	Fund Balance	$625,000
2028	**Parks & Recreation**	Arts Center Improvements	H&A	Fund Balance	$40,000
2028	**Parks & Recreation**	Alder Park Improvements	H&A	Fund Balance	$40,000
2028	**Parks & Recreation**	Woodside Park Improvements	H&A	Fund Balance	$40,000
2028	**Parks & Recreation**	Gracely Park Improvements	H&A	Fund Balance	$35,000
2029	**Administration**	Downtown Streetscape (3 of 3)	Capital Projects	Fund Balance	$7,700,000
2029	**Police**	Tasers	Capital Projects	Fund Balance	$409,603
2029	**Fire**	Fire Engine (3 of 4)	Capital Projects	Fund Balance	$300,000
2029	**Fire**	MSA SCBA Cylinders	Capital Projects	Fund Balance	$135,000
2029	**Public Works**	Tractor Trailer	Capital Projects	Fund Balance	$200,000
2029	**Public Works**	Dump Truck	Capital Projects	Fund Balance	$120,000
2029	**Public Works**	Asphalt Roller	Capital Projects	Fund Balance	$30,000

2029	**Sanitation**	Garbage Truck	Enterprise	Fund Balance	$360,000
2029	**Sanitation**	Garbage Truck	Enterprise	Fund Balance	$360,000
2029	**Sanitation**	Roll Carts	Enterprise	Fund Balance	$32,000
2029	**Sewer**	Tow-Behind Jetter	Sewer Fund	Fund Balance	$260,000
2029	**Parks & Recreation**	Heritage Park Improvements	H&A	Fund Balance	$835,000
2029	**Parks & Recreation**	Gracely Park Improvements	H&A	Fund Balance	$350,000
2029	**Parks & Recreation**	Alder Park Improvements	H&A	Fund Balance	$125,000
2029	**Parks & Recreation**	Senior Center Improvements	Capital Projects	Fund Balance	$75,000
2029	**Parks & Recreation**	College Park Improvements	H&A	Fund Balance	$25,000
2029	**Parks & Recreation**	Arts Center	H&A	Fund Balance	$15,000
2030	**Police**	In-Car Cameras	Capital Projects	Fund Balance	$142,677
2030	**Police**	Fingerprint Machine	Capital Projects	Fund Balance	$25,000
2030	**Police**	Firearms	Capital Projects	Fund Balance	$22,528
2030	**Fire**	Fire Engine (4 of 4)	Capital Projects	Fund Balance	$300,000
2030	**Public Works**	Large Excavator	Capital Projects	Fund Balance	$250,000
2030	**Sanitation**	Garbage Truck	Enterprise	Fund Balance	$360,000
2030	**Sanitation**	Brush Truck	Enterprise	Fund Balance	$290,000
2030	**Sanitation**	Garbage Truck Parts	Enterprise	Fund Balance	$60,000
2030	**Sewer**	Mini Excavator	Sewer Fund	Fund Balance	$100,000
2030	**Sewer**	Utility Vehicles	Sewer Fund	Fund Balance	$65,000
2030	**Sewer**	Utility Trailers (3x)	Sewer Fund	Fund Balance	$30,000
2030	**Parks & Recreation**	Heritage Park Improvements	H&A	Fund Balance	$1,235,000
2030	**Parks & Recreation**	Senior Center Improvements	Capital Projects	Fund Balance	$120,000
2030	**Parks & Recreation**	Arts Center Improvements	H&A	Fund Balance	$85,000
2030	**Parks & Recreation**	College Park Improvements	H&A	Fund Balance	$30,000
2030	**Parks & Recreation**	Alder Park Improvements	H&A	Fund Balance	$10,000

2031	**Police**	BolaWrap	Capital Projects	Fund Balance	$102,000
2031	**Fire**	Ladder Truck L-1	Capital Projects	GO Bond	$1,900,000
2031	**Fire**	Replace Engine E-14 (1 of 4)	Capital Projects	Fund Balance	$350,000
2031	**Fire**	Station 2 Remodel	Capital Projects	Fund Balance	$300,000
2031	**Public Works**	Dump Truck	Capital Projects	Fund Balance	$150,000
2031	**Public Works**	Arrowboard	Capital Projects	Fund Balance	$10,000
2031	**Sanitation**	Garbage Truck	Enterprise	Fund Balance	$360,000
2031	**Sanitation**	Leaf Truck	Enterprise	Fund Balance	$290,000
2031	**Sanitation**	Garbage Truck	Enterprise	Fund Balance	$250,000
2031	**Sanitation**	Roll Cart	Enterprise	Fund Balance	$32,000
2031	**Sewer**	Camera Van	Sewer Fund	Fund Balance	$280,000
2031	**Parks & Recreation**	Heritage Park Improvements	H&A	Fund Balance	$380,000
2031	**Parks & Recreation**	Senior Center Improvements	Capital Projects	Fund Balance	$170,000
2031	**Parks & Recreation**	Arts Center Improvements	H&A	Fund Balance	$125,000
2031	**Parks & Recreation**	Gracely Park Improvements	H&A	Fund Balance	$45,000
2031	**Parks & Recreation**	Alder Park Improvements	H&A	Fund Balance	$20,000
2032	**Police**	Office Desktop Computers	Capital Projects	Fund Balance	$20,800
2032	**Fire**	Fire Station Bunk Room Addition	Capital Projects	Fund Balance	$1,200,000
2032	**Fire**	Replace Engine E-14 (2 of 4)	Capital Projects	Fund Balance	$350,000
2032	**Public Works**	Walking Floor Trailer	Capital Projects	Fund Balance	$150,000
2032	**Public Works**	Mini Skid Steer	Capital Projects	Fund Balance	$80,000
2032	**Sanitation**	Garbage Truck	Enterprise	Fund Balance	$360,000
2032	**Sanitation**	Leaf Truck	Enterprise	Fund Balance	$290,000
2032	**Sanitation**	Garbage Truck Parts	Enterprise	Fund Balance	$120,000
2032	**Sewer**	Right-of-Way Mower	Sewer Fund	Fund Balance	$40,000
2032	**Parks & Recreation**	Heritage Park Improvements	H&A	Fund Balance	$300,000

2032	**Parks & Recreation**	College Park Improvements	H&A	Fund Balance	$250,000
2032	**Parks & Recreation**	Senior Center Improvements	Capital Projects	Fund Balance	$235,000
2032	**Parks & Recreation**	Alder Park Improvements	H&A	Fund Balance	$50,000
2032	**Parks & Recreation**	Arts Center Improvements	H&A	Fund Balance	$25,000
2033	**Police**	Radios	Capital Projects	Fund Balance	$398,917
2033	**Fire**	Replace AT-2 Engine	Capital Projects	GO Bond	$2,100,000
2033	**Fire**	Replace L-2 Ladder Truck	Capital Projects	GO Bond	$1,900,000
2033	**Fire**	Replace Engine E-14 (3 of 4)	Capital Projects	Fund Balance	$350,000
2033	**Public Works**	Utility Trailer	Capital Projects	Fund Balance	$15,000
2033	**Sanitation**	Garbage Truck	Enterprise	Fund Balance	$360,000
2033	**Sanitation**	Leaf Truck	Enterprise	Fund Balance	$290,000
2033	**Sewer**	Mini Excavator	Sewer Fund	Fund Balance	$120,000
2033	**Sewer**	Skid Steer	Sewer Fund	Fund Balance	$120,000
2033	**Parks & Recreation**	Heritage Park Improvements	H&A	Fund Balance	$1,085,000
2033	**Parks & Recreation**	Senior Center Improvements	Capital Projects	Fund Balance	$30,000
2033	**Parks & Recreation**	Alder Park Improvements	H&A	Fund Balance	$30,000
2033	**Parks & Recreation**	Forest Park Improvements	H&A	Fund Balance	$5,000
2034	**Fire**	MSA SCBA Cylinders	Capital Projects	Fund Balance	$500,000
2034	**Fire**	Replace Engine E-14 (4 of 4)	Capital Projects	Fund Balance	$350,000
2034	**Public Works**	Lowboy Trailer	Capital Projects	Fund Balance	$100,000
2034	**Public Works**	Message Board	Capital Projects	Fund Balance	$30,000
2034	**Sanitation**	Leaf Truck	Enterprise	Fund Balance	$290,000
2034	**Sanitation**	Brush Truck	Enterprise	Fund Balance	$240,000
2034	**Sanitation**	Brush Truck	Enterprise	Fund Balance	$240,000
2034	**Sewer**	Easement Machine	Sewer Fund	Fund Balance	$100,000
2034	**Parks & Recreation**	Heritage Park Improvements	H&A	Fund Balance	$180,000

2034	**Parks & Recreation**	Gracely Park Improvements	H&A	Fund Balance	$50,000
2034	**Parks & Recreation**	Senior Center Improvements	Capital Projects	Fund Balance	$35,000
2034	**Parks & Recreation**	Woodside Park Improvements	H&A	Fund Balance	$30,000
2034	**Parks & Recreation**	Alder Park Improvements	H&A	Fund Balance	$15,000
2035	**Fire**	Fire Station 2 Remodel	Capital Projects	Fund Balance	$100,000
2035	**Sanitation**	Garbage Truck	Enterprise	Fund Balance	$360,000
2035	**Sanitation**	Garbage Truck	Enterprise	Fund Balance	$360,000
2035	**Sanitation**	Roll Carts	Enterprise	Fund Balance	$32,000
2035	**Sewer**	Combo Truck	Sewer Fund	Fund Balance	$700,000
2035	**Parks & Recreation**	Heritage Park Improvements	H&A	Fund Balance	$350,000
2035	**Parks & Recreation**	Senior Center Improvements	Capital Projects	Fund Balance	$275,000
2035	**Parks & Recreation**	Arts Center Improvements	H&A	Fund Balance	$35,000
2035	**Parks & Recreation**	Alder Park Improvements	H&A	Fund Balance	$10,000
2036	**Fire**	Replace Engine 15	Capital Projects	GO Bond	$1,400,000
2036	**Sanitation**	Garbage Truck	Enterprise	Fund Balance	$360,000
2036	**Sanitation**	Brush Truck	Enterprise	Fund Balance	$240,000
2036	**Sanitation**	Garbage Truck Parts	Enterprise	Fund Balance	$120,000
2036	**Parks & Recreation**	Heritage Park Improvements	H&A	Fund Balance	$1,700,000
				Ten-Year Total	**$59,226,825**

APPENDIX A: FY 2026-27 FEE SCHEDULE

FREEDOM OF INFORMATION ACT (FOIA) REQUESTS

SEARCH & RETRIEVAL

The fee for the search, retrieval and redaction of records shall not exceed the prorated hourly salary of the lowest paid employee who, in the reasonable discretion of the custodian of the records, has the necessary skill and training to perform the tasks.

Search/Retrieval Time	*Rate*	*Cost*
_____*Hours*	$_____/hour	$_____
		Total Cost

COPIES

A charge for printing copies is $0.10/page.

Number of Units	*Rate*	*Cost*
_____*Copies*	$0.10/page	$_____
		Total Cost

MEDIA

Hard drives and USB drives are provided at market rate.

Number of Units	*Market Rate per Unit*	*Cost*
_____*Hard Drives*	_____	$_____
_____*USB Drives*	_____	$_____

REPORTS

All Police Department record requests, including but not limited to Incident Reports, Accident Reports, Local Criminal History Checks, and Calls for Service.

Number of Reports	*Flat Rate*	*Cost*
_____*Incident Reports*	$8/Request	$_____
_____*Accident Reports*	$8/Request	$_____
_____*Local Criminal History Checks*	$8/Request	$_____
_____*Calls for Service*	$8/Request	$_____

PUBLIC WORKS FEE

$201 a year on tax bill for solid waste services (garbage roll carts with leaf, brush, and white goods pickup).

SEWER FEES

TAP FEES

$500 per Residential Tap
$1,000 per Commercial Tap

MONTHLY SEWER SERVICE FEES

Low Volume Users pay a Base Fee up to 500,000 gallons/month.

Water Meter Size	*Inside City Rate*	*Outside City Rate*
Residential <2,700 Gallons/Month	$5.21	$7.82
Residential >2,700 Gallons/Month @ 5/8" & 3/4"	$15.42	$22.58
Multifamily <500,000 Gallons/Month x # Units	$15.42	N/A
3/4"	$21.50	$3.50/1,000 Gallons
1"	$37.29	$3.50/1,000 Gallons
1.5"	$53.75	$3.50/1,000 Gallons
2"	$161.25	$3.50/1,000 Gallons
3"	$268.75	$3.50/1,000 Gallons
4"	$617.79	$3.50/1,000 Gallons
6"	$806.25	$3.50/1,000 Gallons
8"	$1,075.00	$3.50/1,000 Gallons

High Volume Users pay the Base Fee above, plus:

High Volume Rate	*Inside City Rate*	*Outside City Rate*
Usage Above 500,000 Gallons/Month	$0.54	$1.00

PARKS & RECREATION FEES

ARTS CENTER THEATER RENTAL PACKAGES

Meeting Package	***4 Hours***	***12 Hours***	***Deposit***	***Deposit w/ Alcohol***	***Police Staffing***	***Parks & Rec Staffing***
Monday-Thursday (Residential)	$400	$1,000	$300	$600	-	-
Monday-Thursday (Non-Residential)	$500	$1,200	$300	$600	-	-
Fri-Sunday & Holidays (Residential)	$500	$1,200	$300	$600	-	-
Fri-Sunday & Holidays (Non-Residential)	$600	$1,400	$300	$600	-	-
Performance Package	***4 Hours***	***12 Hours***	***Deposit***	***Deposit w/ Alcohol***	***Police Staffing***	***Parks & Rec Staffing***
Monday-Thursday (Residential)	$600	$1,200	$300	$600	-	-
Monday-Thursday (Non-Residential)	$650	$1,300	$300	$600	-	-
Fri-Sunday & Holidays (Residential)	$650	$1,300	$300	$600	-	-
Fri-Sunday & Holidays (Non-Residential)	$750	$1,600	$300	$600	-	-
Reception Package	***4 Hours***	***12 Hours***	***Deposit***	***Deposit w/ Alcohol***	***Police Staffing***	***Parks & Rec Staffing***
Monday-Thursday (Residential)		$3,000	$300	$600	-	-
Monday-Thursday (Non-Residential)		$3,500	$300	$600	-	-
Fri-Sunday & Holidays (Residential)		$3,000	$300	$600	-	-
Fri-Sunday & Holidays (Non-Residential)		$3,500	$300	$600	-	-
Outdoor Package (Great Lawn)	***4 Hours***	***12 Hours***	***Deposit***	***Deposit w/ Alcohol***	***Police Staffing***	***Parks & Rec Staffing***
Resident	$400	$800	$150	$300	$40/hour min 2 hour off-duty	$35/hour min 2 hours
Non-Resident	$500	$1,000	$150	$300	$40/hour min 2 hour off-duty	$35/hour min 2 hours

RECREATION FACILITY RENTALS

	Half Day	***Full Day***	***Deposit***	***Hourly***
HP Magnolia Pavilion	$90	$150		
HP Dogwood Gazebo	$70	$100		
HP Azalea Shelter	$30	$40		
HP Birch Shelter	$30	$40		
HP Cedar Shelter	$30	$40		
GP Market Pavilion		$200		
GP Twin Bridges Pavilion	$70	$100		
AC Palmetto Room & Courtyard			$200	$100
AC Woodside Gym			$200	$75
AC City Gym			$200	$100

ACADEMY HALL RENTAL

	4 Hours	***12 Hours***	***Deposit***	***Deposit w/ Alcohol***
Monday-Thursday (Residential)	$400	$1,000	$300	$600
Monday-Thursday (Non-Residential)	$500	$1,200	$300	$600
Fri-Sunday & Holidays (Residential)	$500	$1,200	$300	$600
Fri-Sunday & Holidays (Non-Residential)	$550	$1,400	$300	$600

SENIOR PROGRAMS

Fees may apply to certain events paid to vendor or provider.		
Pizza Bingo	Poker Tournaments	Father's Day Luncheon
Taters & More	GVL Drive Baseball Games	Ice Cream Parties
Pizza Inn Bingo Trips	Swamp Rabbit Hockey Games	Sky Top Apple Orchard
Traveling Taste Buds	Mother's Day Luncheon	Halloween Bingo Bash
Thanksgiving Luncheon	Christmas Covered Dish Bingo	Flat Rock Playhouse

ATHLETICS FEES

Offering	*Early Registration Dates*	*Regular Registration Dates*	*Late Registration Dates*
Basketball 3-on-3 (Summer Only)	***4/3 to 4/12***	***4/13 to 5/1***	***5/2 to 5/31***
	$95.00	$105.00	$120.00
Cheer Teams (Fall Only)	***4/3 to 4/16***	***4/17 to 5/22***	***5/23 until full***
	$125.00	$135.00	$145.00
Tackle Football (Fall Only)	***4/3 to 4/16***	***4/17 to 5/22***	***5/23 until full***
	$125.00	$135.00	$145.00
Flag Football Co-Ed (Spring)	***12/17 to 12/31***	***1/1 to 1/16***	***1/17 until full***
Flag Football Co-Ed (Fall)	***4/3 to 4/17***	***4/18 to 5/8***	***5/9 until full***
	$95.00	$105.00	$115.00
Flag Football Girls Only (Spring)	***12/17 to 12/31***	***1/1 to 1/16***	***1/17 until full***
Flag Football Girls Only (Fall)	***4/3 to 4/17***	***4/18 to 5/8***	***5/9 until full***
	$50.00	$60.00	$70.00
Baseball (Spring)	***12/17 to 12/31***	***1/1 to 1/16***	***1/17 until full***
Baseball (Fall)	***4/3 to 4/17***	***4/18 to 5/8***	***5/9 until full***
4U/5U	$95.00	$105.00	$115.00
6U	$95.00	$105.00	$115.00
7U	$110.00	$115.00	$125.00
8U	$110.00	$115.00	$125.00
10U	$120.00	$125.00	$135.00
12U	$120.00	$125.00	$135.00
Softball (Spring)	***12/17 to 12/31***	***1/1 to 1/16***	***1/17 until full***
Softball (Fall)	***4/3 to 4/17***	***4/18 to 5/8***	***5/9 until full***
8U	$110.00	$115.00	$125.00
10U	$120.00	$125.00	$135.00
12U	$120.00	$125.00	$135.00
Volleyball (Spring)	***12/17 to 12/31***	***1/1 to 1/16***	***1/17 until full***
Volleyball (Fall)	***4/3 to 4/17***	***4/18 to 5/8***	***5/9 until full***
	$95.00	$105.00	$115.00
5-on-5 Basketball (Winter Only)	***4/3 to 6/4***	***6/5 to 8/1***	***8/2 until full***
Co-Ed	$105.00	$115.00	$125.00
Girls Only	$60.00	$70.00	$80.00

PLANNING FEES

SITE PLAN & ZONING REVIEW

Type	*Amount*
Commercial Site Plan Review	$150 for <5,000 sq ft
	$200 for >5,000sq ft of commercial building
Commercial Site Plan Modification Review	$50
Preliminary Subdivision Plat	$100 base fee + $5/lot
Zoning Verification	$125
	(Fee is charged when research is needed; otherwise, free)

ZONING & REZONING APPLICATIONS

Size of Property	*R-E, R-Lo, R-Mid*	*R-Hi, R-OI*	*B-L, B-G, B-U, B-I, ID*
<1 acre	$50	$100	$150
<2 acre	$75	$125	$175
<3 acre	$100	$150	$200
<4 acre	$125	$175	$225
<5 acre	$150	$200	$250
<6 acre	$175	$225	$275
<7 acre	$200	$250	$300
<8 acre	$225	$275	$325
<9 acre	$250	$300	$350
<10 acre	$275	$325	$375
>10 acre	$300	$350	$400

No fee for annexation.

BOARD OF ZONING APPEALS

Zoning District Type	*Special Exceptions*	*Variances*
Commercial	$100	$100
Residential	$50	$50

BUILDING & DEVELOPMENT PERMITS & FEES

BUILDING PERMITS

Building permits are based on the value of construction.

Project Value	***Permit Cost***
$1,000 or less	$15
$1,001 to $100,000	$15 for the first $1,000 + $5 for each additional thousand or fraction thereof
$100,001 to $500,000	$510 for the first $100,000 + $3.75 for each additional thousand or fraction thereof
$500,001 and up	$2,010 for the first $500,000 + $2.50 for each additional thousand or fraction thereof
Demolition Permit	$50/Relocating Permit $100
Ground-Up Construction	$100 application fee will be collected plus an administrative fee of 1/2% of total project cost, with fee capped at $10,000

PLAN REVIEW

Project Type	***Cost***
Commercial	50% of the building permit fee total
Fire	25% of the building permit fee total
Residential	$50 Flat Fee
Zoning Review	$10 for Accessory Structure & Site Addition

ELECTRICAL PERMITS

Project Type	***Cost***
Base Permit Fee	$25
New Service	$.10 per amp residential/$.15 per amp commercial
New Branch Circuits	$1.00 per pole residential/$1.50 per pole commercial
Service Changes all Services	$.15 per amp/$1.50 per pole
Solar Permit	$50

PLUMBING PERMITS

Project Type	***Cost***
Base Permit Fee	$25
Plumbing Fixtures, Drains, or Taps	$2.50 each
Sewer Inspection Fee	$5
Water Heater	$2.50 each

SEWER FEES

Project Type	*Cost*
New Tap Fee	$500 Residential/$1,000 Commercial
New Capacity Fee	$700 Residential/$1,500 Commercial
Inspection Fee	$25

MECHANICAL PERMITS

Project Type	*Cost*
Heating	
Base Permit Fee	$25
Up to 200,000 BTU	$15 Residential/$31 Commercial per unit
200,001 BTU and up	$23.25 Residential/$46.50 Commercial per unit
Air	
Up to 5 Tons	$15 Residential/$19 Commercial per unit
Each Additional Ton	$1.25 Residential/$1.75 Commercial
Gas Water Heater	$12 Residential/$15.50 Commercial
Gas Piping	$12 Residential/$23 Commercial
Unit Space or Wall Heaters	Up to 200,000 BTU $12 Residential/$18.50 Commercial
	200,001 BTU and up $14 Residential/$23 Commercial
Rebuilding Heating System	$12 Residential/$23 Commercial
Walk-In Cooler/Freezer, etc.	$20 each
Range Hoods and Exhaust Systems	$24 each

SIGN PERMITS

Project Type	*Cost*
Base Permit Fee	$35 + 1% of the cost of the sign and value of work to be performed
Temporary Banners	$25 each **New Businesses get first one free. Only up to 4 per calendar year permitted

OTHER PERMITS

Project Type	*Cost*
Certificate of Occupancy	$50 Commercial Only (Residential COs are issued under building permit)
Swimming Pool	See Building Permits. Calculated on Value of Construction
Reinspect Fee	$35 Charged After Second Failed Reinspection
Burn Permit	$250 +$1,000 Security Deposit (Refunded if No Damage Incurred)
Encroachment /Street Cut Permit	$500
Grading Permit	$30