



**FY2026**

**City Council**

**Approved Budget**

**ALL FUNDS**

**June 10, 2025**

May 13, 2025, 1<sup>st</sup> Reading  
June 10, 2025, Public Hearing  
June 10, 2025, 2<sup>nd</sup> & Final Reading

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**FY 2026**  
**Council Approved Budget**

**GENERAL FUND**

**June 10, 2025**

**CITY OF SENECA  
ORDINANCE NO. 2025-10**

**AN ORDINANCE TO ADOPT A BUDGET FOR THE CITY OF SENECA  
FOR ITS FISCAL YEAR ENDING JUNE 30, 2026, AND TO  
PROVIDE FOR THE LEVY AND COLLECTION OF TAXES TO  
GENERATE REVENUES REQUIRED FOR THE BUDGET.**

NOW, THEREFORE, upon motion of City Council, and BY SENECA CITY COUNCIL, in Council duly assembled, and with a quorum present and voting, BE IT ORDAINED:

**Section 1: Recitals**

The City Council of the City of Seneca, as an incorporated municipality of the State of South Carolina, is authorized to adopt a budget and to levy taxes to defray the cost of operation of the City's business, as provided by Section 5-7-260, Code of Laws of South Carolina (1976), as amended, and by Chapter 2, Article I, Section 21-46, Ordinances of the City of Seneca.

**Section 2: Budget Adopted**

The proposed Budget for the City of Seneca for its fiscal year ending June 30, 2026 and the estimated revenues required to effect the same, which is documented in the General Fund Budget Proposed Budget for the fiscal year 2026, filed and kept in the City of Seneca's Finance office, and incorporated herein in its entirety by reference, is hereby adopted.

**Section 3: Levy of Taxes**

To defray the costs of operation of the City of Seneca for its fiscal year of July 1, 2025 to June 30, 2026, according to the Budget hereby adopted, a tax to receive ad valorem tax for real property within the City of Seneca, in the amount of Three Million Three Hundred Thirty-Four Thousand Two Hundred Thirty and 12/100 (\$3,334,230.12) Dollars. SIXTY-NINE POINT SEVEN (69.7) MILLS IS HEREBY LEVIED, however upon reassessment values becoming available, tax mills may be readjusted. Said tax levied is in value of all real estate and personal property of every description and kind owned and used within the corporate limits of the City of Seneca which is subject to taxation under the rules and regulations of the County of Oconee and the State of South Carolina, excluding only such property as is exempt from taxation under the Constitution and laws of the state of South Carolina. Such taxes shall be collected in the manner hereinafter provided, and be paid into the treasury of the City and used to pay current expenses as the same shall come due according to the Budget.

#### Section 4: Method of Levy and Collection

The taxes hereby levied, together with any penalties thereon permitted by law, shall be billed and collected pursuant to the provisions of the Code of Laws of South Carolina (1976) as amended, by the Treasurer of Oconee County, and remitted to the treasury of the City of Seneca for disposition pursuant to the provisions of Section 3 hereof.

#### Section 5: Delinquent Taxes

The Oconee County Tax Collector shall be responsible for the collection of any delinquent taxes, pursuant to contract and agreement between the City of Seneca and Oconee County.

#### Section 6: Budget Administration

The incumbent and duly elected Mayor of the City of Seneca shall be charged with the administration of the Budget and the revenues collected to defray the same. The City Administrator shall be charged to handle the day-to-day administration of the Budget and shall be authorized to transfer funds, as necessary, within the Budget so far as the total amount of the Budget does not differ from what was previously approved by the Mayor and City Council.

#### Section 7: Severability

Invalidation of any provision hereof, or any portion of any provision hereof, by judgment or Court Order, shall in no wise affect any of the other provisions hereof, which shall remain in full force and effect.

#### Section 8: Effective Date

This Ordinance shall become effective upon second and final reading, as indicated below.

#### Section 9: Budget Provisos

The budget provisos attached hereto are hereby incorporated herein, by reference, as fully as if set forth verbatim herein, and adopted as part of this Ordinance.

PROPOSED ORDINANCE APPROVED AS TO FORM this \_\_\_\_\_ day of \_\_\_\_\_, 2025.

  
\_\_\_\_\_  
City Attorney

APPROVED AND RATIFIED on First Reading this 13<sup>th</sup> day of May, 2025 by a vote of

9 YES

0 NO

0 ABSTAIN

Kathy Wilkes, Clerk

10<sup>th</sup> APPROVED, RATIFIED AND ADOPTED on Second and Final Reading this day of June, 2025 by a vote of:

9 YES

0 NO

0 ABSTAIN

Kathy Wilkes, Clerk

Attest:

Ann Huber, Mayor

**CITY OF SENECA  
BUDGET PROVISOS FOR FISCAL YEAR 2025-2026  
ORDINANCE NO. 2025-10**

**Section 1: State and Local Grants for Specified Purposes**

The City of Seneca receives federal, state and local grants for specified purposes. The City of Seneca is hereby authorized, absent any other factor, to apply for, receive, and expend all such grants for which no local match is required or for which such funds are budgeted herein, in addition to all other authority elsewhere given, and in accordance with all other policies and directives of the City of Seneca. These grants, including any local match, are deemed budgeted for the specified purposes upon acceptance of such grants. These grants are budgeted for on a project basis in accordance with the grantors' terms and conditions instead of an annual basis and, as such, unexpended appropriations for uncompleted grant projects are carried forward as a part of the budget authorized by this Ordinance.



**CITY OF SENECA  
BUDGET SUMMARY  
FISCAL YEAR 2026**

<b>REVENUES</b>					
<b>GENERAL FUND</b>	<b>2022 ACTUAL</b>	<b>2023 ACTUAL</b>	<b>2024 ACTUAL</b>	<b>2025 BUDGET</b>	<b>2026 APPROVED</b>
<b>REVENUES:</b>					
Property Taxes	2,642,316	2,872,527	3,082,085	3,387,756	3,487,370
Franchise Fees	68,834	75,527	72,698	72,000	72,000
Licenses and Permits	2,711,505	2,898,939	3,322,658	3,315,500	3,703,643
Intergovernmental	650,000	650,000	1,300,000	1,300,000	1,300,000
Grants	40,985	-	27,419	198,353	-
State Intergovernmental	216,633	228,530	238,871	232,500	257,396
Garbage	1,135,567	1,151,493	1,182,591	1,201,647	1,266,000
Recreation	85,190	99,127	168,552	146,500	139,000
Court	67,089	56,720	51,324	63,000	45,000
Investment	(4,020)	813	4,005	-	-
Natural Gas Authority	129,414	155,451	170,936	160,000	150,000
Miscellaneous Income	154,941	116,589	149,763	116,500	116,500
Other Financing Sources	7,056,636	7,024,523	10,378,550	6,186,767	7,063,733
<b>TOTAL REVENUE</b>	<b>14,955,090</b>	<b>15,330,237</b>	<b>20,149,453</b>	<b>16,380,523</b>	<b>17,600,641</b>

<b>EXPENDITURES</b>					
<b>GENERAL FUND</b>	<b>2022 ACTUAL</b>	<b>2023 ACTUAL</b>	<b>2024 ACTUAL</b>	<b>2025 BUDGET</b>	<b>2026 APPROVED</b>
<b>EXPENDITURES</b>					
Municipal Judge (412)	284,200	256,110	242,957	271,397	300,234
Mayor/Council (413)	198,807	214,819	206,977	221,991	222,134
Finance/Administration (415)	827,955	920,874	1,035,148	1,013,006	1,037,943
Planning & Community Dev. (418)	430,215	468,454	403,976	457,804	497,006
Police (421)	4,395,074	3,978,536	4,635,195	4,419,974	4,767,127
Fire (422)	2,485,874	2,291,942	3,835,318	2,856,772	3,204,710
Street (431)	1,187,052	1,017,981	988,113	1,031,525	1,026,683
Sanitation and Recycling (432)	547,802	802,631	579,947	648,040	629,337
Motor Pool (435)	541,403	893,954	1,981,617	639,087	596,824
Recreation (450)	2,223,475	1,506,287	1,446,528	1,406,207	1,322,944
Grounds & Landscaping (455)	-	452,506	481,404	752,720	852,480
Arts, History and Culture (460)	459,312	487,902	337,890	429,633	425,179
Non-Departmental (480)	1,747,096	2,097,684	2,247,885	2,083,351	2,533,907
Other Financing Uses	385,687	398,161	351,440	149,016	184,132
<b>TOTAL EXPENDITURES</b>	<b>15,713,951</b>	<b>15,787,842</b>	<b>18,774,395</b>	<b>16,380,523</b>	<b>17,600,641</b>

**CITY OF SENECA  
REVENUES  
FISCAL YEAR 2026**

<b>GENERAL FUND</b>	<b>2022 ACTUAL</b>	<b>2023 ACTUAL</b>	<b>2024 ACTUAL</b>	<b>2025 BUDGET</b>	<b>2026 APPROVED</b>
<b>REVENUE:</b>					
10-311-001-000-00 Real Property Taxes	2,193,436	2,381,546	2,560,309	2,902,756	2,953,944
10-311-002-000-00 Vehicle Tax	267,499	300,873	331,116	300,000	343,425
10-311-003-000-00 Watercraft Tax	29,452	38,944	38,755	35,000	40,000
10-318-001-000-00 Other Taxes	151,928	151,164	151,905	150,000	150,000
10-318-002-000-00 Cable TV Franchise	30,658	27,616	25,561	27,000	27,000
10-318-003-000-00 Blue Ridge Electric Franchise	23,620	25,795	27,037	27,000	27,000
10-318-004-000-00 Bellsouth Tele Franchise	14,556	22,116	20,100	18,000	18,000
10-321-000-000-00 Business Licenses	2,552,739	2,783,333	3,068,675	2,965,000	3,353,143
10-321-002-000-00 Miscellaneous Permits	42,002	26,294	41,474	50,000	50,000
10-322-010-000-00 Building Permits	116,424	89,762	211,959	300,000	300,000
10-323-000-000-00 Building Inspection Fee	340	(450)	550	500	500
10-328-000-000-00 County Fire Protection	650,000	650,000	1,300,000	1,300,000	1,300,000
10-333-000-000-00 County Govt Grants	30,000	-	-	100,000	-
10-334-000-000-00 State Government Grants	10,000	-	25,127	50,000	-
10-334-422-000-00 SCMIT Grant	985	-	2,292	48,353	-
10-335-000-000-00 State Government Shared Revenue	200,583	210,080	220,471	215,000	239,896
10-335-002-000-00 State LOP Sunday Sales Alcohol	16,050	18,450	18,400	17,500	17,500
10-335-003-000-00 TNC Local Assessment	750	1,012	1,823	1,000	1,500
10-344-003-000-00 Garbage	1,135,567	1,151,493	1,182,591	1,201,647	1,266,000
10-347-001-000-00 General Recreation Revenue	6,436	14,704	9,046	10,000	5,000
10-347-003-000-00 Basketball	16,675	17,002	23,667	25,000	25,000
10-347-003-001-00 Basketball Sponsorship	2,168	1,550	1,200	-	-
10-347-004-000-00 Concession Stand	-	-	-	-	-
10-347-005-000-00 Soccer	15,384	16,821	16,916	15,000	15,000
10-347-005-001-00 Soccer Sponsorship	850	700	1,700	-	-
10-347-008-000-00 Baseball/Softball	23,864	20,098	26,691	25,000	25,000
10-347-008-001-00 Baseball/Softball Sponsorship	2,450	5,940	3,150	-	-
10-347-009-000-00 Football	12,460	13,986	15,618	14,000	14,000
10-347-009-001-00 Football Sponsorship	-	1,270	740	-	-
10-347-010-000-00 Sponsorships	-	-	-	-	-
10-347-011-000-00 Tournament Revenue	-	-	57,183	50,000	50,000
10-347-013-000-00 Volleyball	2,330	3,106	3,309	3,000	3,000
10-347-013-001-00 Volleyball Sponsorship	350	-	700	-	-
10-347-014-000-00 Cheerleading	2,223	2,550	5,323	4,500	2,000
10-347-014-001-00 Cheerleading Sponsorship	-	1,400	-	-	-
10-348-000-000-00 Stage Rental	1,500	600	1,500	1,000	1,000
10-348-001-000-00 Tent Rental	1,190	675	225	500	500
10-348-002-000-00 Table/Chair Rental	2,511	2,289	2,072	1,500	1,000
10-351-001-000-00 Municipal Court Fines	56,533	47,685	43,209	55,000	40,000
10-351-002-000-00 Victim's Rights Revenue	10,557	9,035	8,114	8,000	5,000
10-361-000-000-00 Interest Revenue	4	59	87	-	-
10-361-000-000-01 Gain/Loss on Investments	(4,024)	754	3,918	-	-
10-364-000-000-00 Private Contribution/Donation	7,335	1,655	-	-	-
10-390-001-000-00 SC Housing Authority Tax	17,597	20,285	24,858	17,500	17,500
10-390-002-000-00 Natural Gas Authority	129,414	155,451	170,936	160,000	150,000
10-390-004-000-00 Miscellaneous Income	114,499	82,737	106,882	80,000	80,000
10-390-013-000-00 Police Officer Other	9,560	7,335	12,403	-	-
10-390-015-000-00 Canine Revenue	-	-	-	15,000	15,000
<b>TOTAL REVENUE</b>	<b>7,898,454</b>	<b>8,305,714</b>	<b>9,770,903</b>	<b>10,193,756</b>	<b>10,536,909</b>

**CITY OF SENECA  
OTHER FINANCING SOURCES  
FISCAL YEAR 2026**

<b>GENERAL FUND</b>	<b>2022 ACTUAL</b>	<b>2023 ACTUAL</b>	<b>2024 ACTUAL</b>	<b>2025 BUDGET</b>	<b>2026 APPROVED</b>
<b>Other Financing Sources</b>					
REVENUE:					
10-390-003-000-00 Over/Short	(62)	(759)	3,376	-	-
10-390-005-000-00 Other Financing Sources	-	517,000	1,175,278	-	65,000
10-390-005-000-01 Insurance Recovery	84,707	61,612	52,032	-	-
10-390-010-000-00 Transfer from ATAX 31	30,338	32,888	33,025	31,250	31,250
10-390-010-000-01 Transfer from ATAX Museum Emp.	69,391	102,547	104,331	81,250	81,250
10-390-014-000-00 FEMA Reimbursement	-	74,500	2,443,829	-	500,000
10-391-000-000-00 CDBG# 4-CE-19-011	56,767	-	-	-	-
10-391-001-000-00 Transfer from LW-Capital	51,398	167,753	358,164	-	-
10-391-002-000-00 Light and Water Transfers	5,000,000	5,240,000	5,240,000	5,595,000	5,831,966
10-391-010-000-01 Transfer from Transit - Administrative	-	-	-	-	-
10-391-011-000-00 Transfer from SFC - Mgmt Fee	161,667	161,667	161,667	161,667	161,667
10-391-019-000-00 Transfer - Federal ARPA Funds	1,317,258	266,605	440,132	-	-
10-391-485-000-00 Transfer from HAT	207,600	242,600	317,600	317,600	317,600
10-392-002-000-00 Proceed - Fixed Asset	77,572	158,110	49,117	-	75,000
<b>OTHER FINANCING SOURCES TOTAL</b>	<b>7,056,636</b>	<b>7,024,523</b>	<b>10,378,550</b>	<b>6,186,767</b>	<b>7,063,733</b>

**CITY OF SENECA  
MUNICIPAL JUDGE (412)  
FISCAL YEAR 2026**

<b>GENERAL FUND</b>		<b>2022 ACTUAL</b>	<b>2023 ACTUAL</b>	<b>2024 ACTUAL</b>	<b>2025 BUDGET</b>	<b>2026 APPROVED</b>
<b>412 Municipal Judge</b>						
EXPENDITURE:						
10-412-000-110-00	Regular Employees	180,034	144,778	123,319	142,498	149,648
10-412-000-120-00	Temporary Help	-	-	123	-	-
10-412-000-130-00	Overtime	100	7,202	1,896	5,000	5,000
10-412-000-210-00	Group Health Insurance	34,539	33,735	35,694	50,456	51,970
10-412-000-220-00	Social Security Contributions	13,863	10,784	9,851	10,959	11,738
10-412-000-230-00	Retirement Contributions	24,962	24,142	22,400	25,023	27,775
10-412-000-260-00	Workers Compensation	389	1,675	389	704	404
<b>Personnel Total</b>		<b>253,888</b>	<b>222,316</b>	<b>193,671</b>	<b>234,639</b>	<b>246,534</b>
10-412-000-280-00	Uniforms	1,200	1,000	1,000	1,200	1,200
10-412-000-290-00	Christmas Bonuses	596	812	541	758	3,790
10-412-000-300-15	Information Technology Svc	-	-	18,000	3,500	3,500
10-412-000-330-00	Other Professional Services	-	6,929	6,929	7,000	7,000
10-412-000-430-00	Maintenance & Repair Services	535	916	1,349	1,000	1,000
10-412-000-560-00	Postage	781	955	879	1,300	1,300
10-412-000-610-00	Tools/Supplies	2,530	2,946	2,238	2,000	2,000
10-412-000-720-00	Buildings	2,411	-	-	-	13,910
10-412-000-741-00	Machinery & Equipment	-	-	527	-	-
10-412-000-801-00	Operating Expense	21,599	19,705	17,822	17,000	17,000
10-412-000-810-00	Jury Expense	660	531	-	3,000	3,000
<b>Operations Total</b>		<b>30,312</b>	<b>33,794</b>	<b>49,286</b>	<b>36,758</b>	<b>53,700</b>
<b>MUNICIPAL JUDGE TOTAL</b>		<b>284,200</b>	<b>256,110</b>	<b>242,957</b>	<b>271,397</b>	<b>300,234</b>

**CITY OF SENECA  
MAYOR/COUNCIL (413)  
FISCAL YEAR 2026**

<b>GENERAL FUND</b>	<b>2022 ACTUAL</b>	<b>2023 ACTUAL</b>	<b>2024 ACTUAL</b>	<b>2025 BUDGET</b>	<b>2026 APPROVED</b>
<b>413 Mayor/Council</b>					
EXPENDITURE:					
10-413-000-110-00 Salaries	71,961	73,839	75,748	75,748	75,748
10-413-000-210-00 Group Health Insurance	85,373	77,546	84,000	89,647	92,336
10-413-000-220-00 FICA Contributions	4,882	5,168	5,283	5,795	5,795
10-413-000-230-00 Retirement Contributions	9,927	11,094	12,084	13,301	12,641
10-413-000-260-00 Workers Compensation	2,548	2,601	1,070	3,000	1,113
<b>Personnel Total</b>	<b>174,691</b>	<b>170,248</b>	<b>178,186</b>	<b>187,491</b>	<b>187,634</b>
10-413-000-580-00 Travel	10,460	23,878	20,841	20,000	20,000
10-413-000-630-00 Food	1,048	2,860	892	1,500	1,500
10-413-000-801-00 Operating Expense	7,691	15,463	4,207	10,000	10,000
10-414-000-801-00 Elections Operating Expense	4,916	2,370	2,850	3,000	3,000
<b>Operations Total</b>	<b>24,116</b>	<b>44,571</b>	<b>28,791</b>	<b>34,500</b>	<b>34,500</b>
<b>MAYOR/COUNCIL TOTAL</b>	<b>198,807</b>	<b>214,819</b>	<b>206,977</b>	<b>221,991</b>	<b>222,134</b>

**CITY OF SENECA  
FINANCE ADMINISTRATION (415)  
FISCAL YEAR 2026**

<b>GENERAL FUND</b>	<b>2022 ACTUAL</b>	<b>2023 ACTUAL</b>	<b>2024 ACTUAL</b>	<b>2025 BUDGET</b>	<b>2026 APPROVED</b>
<b>415 Finance Administration</b>					
EXPENDITURE:					
10-415-000-110-00 Regular Employees	474,616	528,242	480,780	547,575	573,770
10-415-000-120-00 Temporary help	9,950	-	638	-	-
10-415-000-130-00 Overtime	1,652	4,845	4,126	5,000	5,000
10-415-000-210-00 Group Health Insurance	82,253	91,407	98,276	96,744	99,646
10-415-000-220-00 Social Security Contributions	37,270	40,243	37,181	42,421	45,042
10-415-000-230-00 Retirement Contributions	66,845	73,783	87,546	96,866	107,235
10-415-000-260-00 Workers Compensation	1,484	5,034	2,821	2,000	2,934
<b>Personnel Total</b>	<b>674,070</b>	<b>743,554</b>	<b>711,368</b>	<b>790,607</b>	<b>833,627</b>
10-415-000-280-00 Uniforms	3,100	3,650	3,224	3,700	3,300
10-415-000-290-00 Christmas Bonuses	1,498	1,611	1,660	1,949	10,016
10-415-000-330-00 Other Professional Services	16,546	53,619	66,860	70,000	70,000
10-415-000-380-00 Dues & Membership	3,979	7,318	7,596	10,000	7,500
10-415-000-423-01 Cleaing Supplies COVID-19	1,425	-	-	-	-
10-415-000-430-00 Maintenance & Repair Services	8,989	6,610	18,949	10,000	12,000
10-415-000-540-00 Advertising	623	547	4,712	1,000	1,000
10-415-000-550-00 Printing & Binding	7,531	8,338	9,587	9,500	9,500
10-415-000-560-00 Postage	7,754	7,483	8,400	8,250	8,500
10-415-000-570-00 Training	2,472	763	2,475	14,000	10,000
10-415-000-580-00 Travel	8,353	9,318	5,976	12,000	10,000
10-415-000-610-00 Tools/Supplies	15,323	19,067	20,501	15,000	15,000
10-415-000-610-01 Tools/Supplies COVID-19	124	-	-	-	-
10-415-000-620-00 Gas & Oil	1,848	1,967	3,622	5,000	5,000
10-415-000-625-00 Vehicle Expense	286	186	1,394	1,000	1,000
10-415-000-630-00 Food	1,557	520	804	1,000	1,500
10-415-000-720-00 Buildings	11,874	15,882	79,401	20,000	-
10-415-000-741-00 Machinery & Equipment	5,190	7,285	8,010	10,000	10,000
10-415-000-742-00 Vehicles	-	-	32,868	-	-
10-415-000-743-00 Furniture & Fixtures	-	-	6,212	-	-
10-415-000-801-00 Operating Expense	55,413	33,155	41,529	30,000	30,000
<b>Operations Total</b>	<b>153,886</b>	<b>177,320</b>	<b>323,780</b>	<b>222,399</b>	<b>204,316</b>
<b>TOTAL</b>	<b>827,955</b>	<b>920,874</b>	<b>1,035,148</b>	<b>1,013,006</b>	<b>1,037,943</b>

<b>Expenditures moved to Non-Departmental</b>					
Independent Audit	47,833	47,646	137,490	60,000	60,000
City Attorney	49,801	51,543	53,393	50,000	55,000
Information Technology Service	216,703	187,621	200,525	310,955	300,000
Utility Services	381,166	428,062	432,373	375,000	425,000
Cleaning Services & Supplies	142,679	169,655	170,864	200,000	200,000
Insurance	413,545	293,049	183,938	300,000	350,000
Communications & Telephone	99,528	139,974	184,202	200,000	200,000
Lease Purchase 2019	5,645	5,645	5,645	5,645	5,645
Lease Purchase 2022	-	-	-	-	5,177
GO Bond 2020A Payment	23,800	248,800	244,975	-	247,240
GO Bond 2020B Payment	16,150	166,150	168,600	-	172,240
Total expenses moved to Non-Departmental	1,396,849	1,738,145	1,782,004	1,501,601	2,020,302
<b>FINANCE ADMINISTRATION TOTAL</b>	<b>2,224,804</b>	<b>2,659,019</b>	<b>2,817,152</b>	<b>2,514,607</b>	<b>3,058,245</b>

**CITY OF SENECA  
PLANNING & COMMUNITY DEVELOPMENT (418)  
FISCAL YEAR 2026**

GENERAL FUND		2022	2023	2024	2025	2026
		ACTUAL	ACTUAL	ACTUAL	BUDGET	APPROVED
<b>418 Planning &amp; Community Development</b>						
EXPENDITURE:						
10-418-000-110-00	Regular Employees	217,831	206,290	211,364	275,570	296,762
10-418-000-130-00	Overtime	8	2,481	5,048	2,000	2,000
10-418-000-210-00	Group Health Insurance	50,065	47,115	64,758	55,968	57,647
10-418-000-220-00	Social Security Contributions	21,640	20,705	20,741	21,329	23,238
10-418-000-230-00	Retirement Contributions	39,123	44,514	50,075	48,741	371
10-418-000-260-00	Workers Compensation	3,112	5,027	2,873	4,300	2,988
<b>Personnel Total</b>		<b>331,779</b>	<b>326,133</b>	<b>354,859</b>	<b>407,908</b>	<b>383,006</b>
10-418-000-280-00	Uniforms	2,200	2,200	2,537	2,400	2,000
10-418-000-290-00	Christmas Bonuses	920	1,083	1,299	1,245	5,000
10-418-000-330-00	Other Professional	58,360	20,906	18,249	18,000	75,000
10-418-000-380-00	Dues & Memberships	1,174	1,134	1,018	1,500	2,000
10-418-000-430-00	Maintenance & Repair Services	-	410	819	-	1,000
10-418-000-540-00	Advertising	1,045	1,599	2,250	2,000	3,500
10-418-000-550-00	Printing & Binding	1,038	1,163	1,399	1,000	1,000
10-418-000-560-00	Postage	203	449	568	1,000	1,000
10-418-000-570-00	Training	3,995	5,391	5,586	3,500	3,500
10-418-000-580-00	Travel	5,619	2,854	1,800	3,500	3,500
10-418-000-610-00	Tools/Supplies	48	135	1,228	750	1,500
10-418-000-620-00	Gas & Oil	7,132	6,626	5,190	6,000	6,000
10-418-000-625-00	Vehicle Expense	3,973	4,496	1,191	4,000	4,000
10-418-000-640-00	Books & Periodicals	919	200	544	1,000	1,000
10-418-000-720-00	Building	-	-	-	-	-
10-418-000-741-00	Machinery & Equipment	-	4,045	3,088	-	-
10-418-000-742-00	Vehicle	8,500	44,278	-	-	-
10-418-000-801-00	Operating Expense	3,311	2,117	2,350	4,000	4,000
10-418-000-801-01	Electric Bus Expense	-	43,235	-	-	-
<b>Operations Total</b>		<b>98,436</b>	<b>142,321</b>	<b>49,117</b>	<b>49,895</b>	<b>114,000</b>
<b>TOTAL</b>		<b>430,215</b>	<b>468,454</b>	<b>403,976</b>	<b>457,804</b>	<b>497,006</b>
<b>Expenditures moved to Non-Departmental</b>						
Lease Purchase 2022		8,332	8,332	7,329	7,329	-
Total expenses moved to Non-Departmental		8,332	8,332	7,329	7,329	-
<b>PLANNING &amp; COMMUNITY DEV TOTAL</b>		<b>438,547</b>	<b>476,786</b>	<b>411,305</b>	<b>465,133</b>	<b>497,006</b>

**CITY OF SENECA  
POLICE DEPARTMENT (421)  
FISCAL YEAR 2026**

GENERAL FUND		2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 APPROVED
<b>421 Police</b>						
EXPENDITURE:						
10-421-000-110-00	Regular Employees with PORS	2,205,826	2,092,257	2,112,390	1,753,362	1,849,487
10-421-000-110-00	Regular Employees with SCRS	-	-	-	482,546	496,632
10-421-000-110-01	Regular Employees - Victims Ad.	10,557	7,767	-	-	-
10-421-000-130-00	Overtime	156,641	170,692	169,065	220,000	220,000
10-421-000-210-00	Group Health Insurance	529,663	524,001	530,077	663,359	683,260
10-421-000-220-00	Social Security Contributions	178,625	170,512	176,514	188,694	200,382
10-421-000-230-00	Retirement Contributions	351,530	419,142	465,619	503,380	531,211
10-421-000-260-00	Workers Compensation	121,524	123,589	130,814	120,000	136,047
<b>Personnel Total</b>		<b>3,554,367</b>	<b>3,507,960</b>	<b>3,584,478</b>	<b>3,931,341</b>	<b>4,117,018</b>
10-421-000-280-00	Uniforms	35,298	28,355	22,456	26,656	28,656
10-421-000-290-00	Christmas Bonuses	9,385	10,648	10,107	10,683	53,250
10-421-000-380-00	Dues & Memberships	463	430	1,140	500	500
10-421-000-430-00	Maintenance & Repair Services	15,267	15,814	14,249	20,000	17,000
10-421-000-530-00	Communications & Telephone	-	-	-	7,000	-
10-421-000-540-00	Advertising	1,477	1,673	1,434	2,000	2,000
10-421-000-560-00	Postage	1,091	957	1,236	1,000	1,000
10-421-000-570-00	Training	9,217	8,112	7,840	15,000	15,000
10-421-000-580-00	Travel	3,783	3,171	2,267	7,000	7,000
10-421-000-610-00	Tools/Supplies	14,912	28,039	21,442	28,148	28,448
10-421-000-620-00	Gas & Oil	129,095	129,139	115,505	145,000	130,000
10-421-000-625-00	Vehicle Expense	62,763	54,549	72,980	50,000	50,000
10-421-000-630-00	Food	1,190	1,611	1,748	1,700	1,700
10-421-000-650-00	Investigative Supplies	2,519	2,393	11,876	12,500	11,500
10-421-000-655-00	Canine Operations	-	-	-	15,000	15,000
10-421-000-720-00	Buildings	80,903	62,429	431,632	-	-
10-421-000-730-00	Improvements other than buildings	-	-	-	-	-
10-421-000-741-00	Machinery & Equipment	54,070	78,447	54,070	91,446	85,055
10-421-000-742-00	Vehicles	375,135	3,389	236,637	-	156,000
10-421-000-801-00	Operating Expense	13,142	20,053	21,155	20,000	23,000
10-421-000-820-00	Drug Enforcement	30,999	21,367	22,944	35,000	25,000
<b>Operations Total</b>		<b>840,707</b>	<b>470,576</b>	<b>1,050,717</b>	<b>488,633</b>	<b>650,109</b>
<b>POLICE DEPARTMENT TOTAL</b>		<b>4,395,074</b>	<b>3,978,536</b>	<b>4,635,195</b>	<b>4,419,974</b>	<b>4,767,127</b>



**CITY OF SENECA  
FIRE DEPARTMENT (422)  
FISCAL YEAR 2026**

GENERAL FUND	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 APPROVED
<b>422 Fire</b>					
EXPENDITURE:					
10-422-000-110-00 Regular Employees with PORS	1,442,490	1,301,362	1,398,356	1,578,294	1,494,863
10-422-000-130-00 Overtime	56,624	49,468	91,182	70,000	350,000
10-422-000-210-00 Group Health Insurance	315,929	316,631	369,015	406,174	418,359
10-422-000-220-00 Social Security Contributions	114,339	99,994	112,258	126,707	144,114
10-422-000-230-00 Retirement Contributions	224,125	252,569	297,592	349,083	390,884
10-422-000-260-00 Workers Compensation	72,238	65,901	72,123	75,000	75,007
<b>Personnel Total</b>	<b>2,225,745</b>	<b>2,085,926</b>	<b>2,340,525</b>	<b>2,605,259</b>	<b>2,873,228</b>
10-422-000-280-00 Uniforms	4,702	8,397	11,058	15,000	13,500
10-422-000-290-00 Christmas Bonuses	7,020	6,064	6,082	8,013	38,982
10-422-000-330-00 Other Professional Services	-	-	30,000	-	-
10-422-000-430-00 Maintenance & Repair	10,313	31,022	118,328	35,000	38,000
10-422-000-570-00 Training	3,636	6,672	2,867	10,000	8,000
10-422-000-580-00 Travel	302	1,672	835	4,000	3,000
10-422-000-610-00 Tools/Supplies	31,357	22,717	46,710	37,500	48,000
10-422-000-620-00 Gas & Oil	32,924	38,029	33,994	32,000	32,000
10-422-000-625-00 Vehicle Expense	61,872	43,548	57,763	45,000	50,000
10-422-000-720-00 Buildings	-	-	-	15,000	-
10-422-000-730-00 Improvements other than Buildings	-	-	-	-	-
10-422-000-741-00 Machinery & Equipment	22,712	5,565	13,400	10,000	55,000
10-422-000-742-00 Vehicles	43,985	-	1,147,435	-	-
10-422-000-801-00 Operating Expense	41,305	42,331	26,322	40,000	45,000
<b>Operations Total</b>	<b>260,129</b>	<b>206,017</b>	<b>1,494,793</b>	<b>251,513</b>	<b>331,482</b>
<b>TOTAL</b>	<b>2,485,874</b>	<b>2,291,942</b>	<b>3,835,318</b>	<b>2,856,772</b>	<b>3,204,710</b>

<b>Expenditures moved to Non-Departmental</b>					
AIR PAK lease payment	35,342	35,342	35,342	40,000	35,342
Lease Payment - Oshkosh	107,433	107,433	107,433	204,762	204,762
Lease Purchase 2019	9,374	9,374	9,374	9,374	9,374
Lease Purchase 2022	-	-	-	-	6,974
Total expenses moved to Non-Departmental	152,149	152,149	152,149	254,137	256,453
<b>FIRE DEPARTMENT TOTAL</b>	<b>2,638,023</b>	<b>2,444,091</b>	<b>3,987,468</b>	<b>3,110,909</b>	<b>3,461,163</b>

**CITY OF SENECA  
STREET DEPARTMENT (431)  
FISCAL YEAR 2026**

<b>GENERAL FUND</b>	<b>2022 ACTUAL</b>	<b>2023 ACTUAL</b>	<b>2024 ACTUAL</b>	<b>2025 BUDGET</b>	<b>2026 APPROVED</b>
<b>431 Street</b>					
EXPENDITURE:					
10-431-000-110-00 Regular Employees	388,161	359,272	411,323	427,734	443,222
10-431-000-130-00 Overtime	25,937	34,851	26,824	28,000	28,000
10-431-000-210-00 Group Health Insurance	138,243	134,791	147,584	164,031	168,952
10-431-000-220-00 Social Security Contributions	32,444	29,432	33,799	35,083	37,105
10-431-000-230-00 Retirement Contributions	57,198	65,816	80,932	79,908	87,327
10-431-000-260-00 Workers Compensation	26,924	25,316	27,590	50,000	28,694
<b>Personnel Total</b>	<b>668,907</b>	<b>649,477</b>	<b>728,051</b>	<b>784,756</b>	<b>793,299</b>
10-431-000-280-00 Uniforms	11,339	9,818	10,477	12,600	12,978
10-431-000-290-00 Christmas Bonuses	2,274	2,491	2,689	2,870	13,806
10-431-000-430-00 Maintenance & Repair Services	58,453	20,237	40,404	38,000	25,000
10-431-000-570-00 Training	691	1,170	1,118	2,000	2,300
10-431-000-610-00 Tools/Supplies	4,815	4,723	4,106	5,000	7,000
10-431-000-620-00 Gas & Oil	65,786	74,903	60,519	55,000	55,000
10-431-000-626-00 Vehicle Expense	92,577	105,415	105,734	100,000	90,000
10-431-000-660-00 Chemicals & Fertilizer	6,153	5,843	1,281	5,000	5,000
10-431-000-741-00 Machinery & Equipment	254,268	118,841	22,417	20,000	10,000
10-431-000-742-00 Vehicles	16,018	13,000	4,650	-	-
10-431-000-801-00 Operating Expense	5,771	5,027	6,668	6,300	6,300
10-431-000-830-00 Beautification	-	-	-	-	6,000
<b>Operations Total</b>	<b>518,145</b>	<b>368,504</b>	<b>260,062</b>	<b>246,770</b>	<b>233,384</b>
<b>TOTAL</b>	<b>1,187,052</b>	<b>1,017,981</b>	<b>988,113</b>	<b>1,031,525</b>	<b>1,026,683</b>

<b>Expenditures moved to Non-Departmental</b>					
Lease Purchase 2016	66,048	-	-	-	-
Lease Purchase 2022	28,098	28,098	27,795	27,795	26,379
Total expenses moved to Non-Departmental	94,147	28,098	27,795	27,795	26,379
<b>STREET DEPARTMENT TOTAL</b>	<b>1,281,198</b>	<b>1,046,079</b>	<b>1,015,908</b>	<b>1,059,320</b>	<b>1,053,062</b>

**CITY OF SENECA  
SANITATION AND RECYCLING (432)  
FISCAL YEAR 2026**

<b>GENERAL FUND</b>	<b>2022 ACTUAL</b>	<b>2023 ACTUAL</b>	<b>2024 ACTUAL</b>	<b>2025 BUDGET</b>	<b>2026 APPROVED</b>
<b>432 Sanitation &amp; Recycling</b>					
EXPENDITURE:					
10-432-000-110-00 Regular Employees	207,622	177,106	207,409	215,775	226,565
10-432-000-130-00 Overtime	13,423	13,483	17,297	13,000	18,000
10-432-000-210-00 Group Health Insurance	46,833	52,303	52,036	79,050	81,422
10-432-000-220-00 Social Security Contributions	17,302	14,446	18,060	17,601	19,206
10-432-000-230-00 Retirement Contributions	29,489	31,657	40,425	39,965	45,161
10-432-000-250-00 Unemployment Compensation	8,264	-	-	-	-
10-432-000-260-00 Workers Compensation	17,765	14,889	14,944	23,000	15,542
<b>Personnel Total</b>	<b>340,698</b>	<b>303,883</b>	<b>350,171</b>	<b>388,391</b>	<b>405,895</b>
10-432-000-280-00 Uniforms	2,531	2,750	2,544	3,150	3,245
10-432-000-290-00 Christmas Bonuses	1,029	1,191	1,137	1,299	6,497
10-432-000-430-00 Maintenance & Repair Services	718	1,100	168	1,400	1,400
10-432-000-530-00 Communications & Telephone	-	-	1,599	4,000	4,000
10-432-000-540-00 Advertising	110	-	-	-	-
10-432-000-570-00 Training	160	392	1,826	400	800
10-432-000-610-00 Tools/Supplies/Dumpsters	38,862	44,620	58,168	69,000	69,000
10-432-000-620-00 Gas & Oil	57,340	66,817	55,263	80,000	60,000
10-432-000-625-00 Vehicle Expense	53,926	72,499	96,975	66,000	70,000
10-432-000-730-00 Improvements other than buildings	-	-	-	26,000	-
10-432-000-741-00 Machinery & Equipment	-	-	-	-	-
10-432-000-742-00 Vehicles	45,700	302,388	7,500	-	-
10-432-000-801-00 Operating Expense	6,727	6,991	4,596	8,400	8,500
<b>Operations Total</b>	<b>207,104</b>	<b>498,748</b>	<b>229,776</b>	<b>259,649</b>	<b>223,442</b>
<b>TOTAL</b>	<b>547,802</b>	<b>802,631</b>	<b>579,947</b>	<b>648,040</b>	<b>629,337</b>

<b>Expenditures moved to Non-Departmental</b>					
Lease Purchase 2016	55,040	-	-	-	-
Lease Purchase 2019	50,825	50,825	50,825	50,825	50,825
Lease Purchase 2022	44,730	44,730	44,808	44,808	42,508
Total expenses moved to Non-Departmental	150,596	95,555	95,633	95,633	93,333
<b>SANITATION &amp; RECYCLING TOTAL</b>	<b>698,398</b>	<b>898,186</b>	<b>675,580</b>	<b>743,673</b>	<b>722,670</b>

**CITY OF SENECA  
MOTOR POOL (435)  
FISCAL YEAR 2026**

<b>GENERAL FUND</b>	<b>2022 ACTUAL</b>	<b>2023 ACTUAL</b>	<b>2024 ACTUAL</b>	<b>2025 BUDGET</b>	<b>2026 APPROVED</b>
<b>435 Motor Pool</b>					
EXPENDITURE:					
10-435-000-110-00 Regular Employees	302,084	292,628	286,516	309,312	339,917
10-435-000-130-00 Overtime	16,016	15,685	14,558	16,000	16,000
10-435-000-210-00 Group Health Insurance	44,491	54,287	52,012	56,871	58,577
10-435-000-220-00 Social Security Contributions	25,741	24,278	24,179	25,007	27,840
10-435-000-230-00 Retirement Contributions	43,884	51,511	56,219	56,927	65,839
10-435-000-260-00 Workers Compensation	14,693	16,210	17,721	15,000	18,430
<b>Personnel Total</b>	<b>446,909</b>	<b>454,598</b>	<b>451,206</b>	<b>479,117</b>	<b>526,602</b>
10-435-000-280-00 Uniforms	6,011	6,898	6,692	7,400	7,622
10-435-000-290-00 Christmas Bonuses	1,281	1,516	1,516	1,570	8,000
10-435-000-335-00 Data Processing	3,951	5,346	7,181	7,700	7,700
10-435-000-430-00 Maintenance & Repair Services	2,138	1,888	2,261	3,000	3,000
10-435-000-570-00 Training	926	1,018	1,079	1,700	2,500
10-435-000-580-00 Travel	-	-	-	300	500
10-435-000-610-00 Tools/Supplies	5,172	4,922	7,473	7,100	8,400
10-435-000-620-00 Gas & Oil	14,033	14,976	15,489	18,000	18,000
10-435-000-625-00 Vehicle Expense	10,782	8,587	8,085	8,000	9,500
10-435-000-720-00 Buildings	-	307,785	1,441,434	100,000	-
10-435-000-741-00 Machinery & Equipment	9,902	9,402	35,435	-	-
10-435-000-742-00 Vehicles	36,475	72,990	-	-	-
10-435-000-743-00 Furniture & Fixtures	-	-	-	1,000	-
10-435-000-801-00 Operating Expense	3,823	4,027	3,766	4,200	5,000
<b>Operations Total</b>	<b>94,494</b>	<b>439,356</b>	<b>1,530,411</b>	<b>159,970</b>	<b>70,222</b>
<b>TOTAL</b>	<b>541,403</b>	<b>893,954</b>	<b>1,981,617</b>	<b>639,087</b>	<b>596,824</b>

<b>Expenditures moved to Non-Departmental</b>					
Lease Purchase 2019	5,000	5,000	5,000	5,000	5,000
2019 IPRB Int/Prin Payment	150,003	149,775	150,938	149,016	150,007
Total expenses moved to Non-Departmental	155,003	154,775	155,938	154,016	155,007
<b>MOTOR POOL TOTAL</b>	<b>696,406</b>	<b>1,048,729</b>	<b>2,137,556</b>	<b>793,103</b>	<b>751,832</b>

**CITY OF SENECA  
RECREATION (450)  
FISCAL YEAR 2026**

GENERAL FUND		2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 APPROVED
<b>450 Recreation</b>						
EXPENDITURE:						
10-450-000-110-00	Regular Employees	609,024	427,894	440,169	334,337	341,686
10-450-000-130-00	Overtime	30,786	38,594	55,176	30,000	60,000
10-450-000-210-00	Group Health Insurance	131,433	114,000	114,450	135,625	139,694
10-450-000-220-00	Social Security Contributions	51,889	34,737	38,236	28,077	31,371
10-450-000-230-00	Retirement Contributions	91,570	78,258	88,382	63,706	74,253
10-450-000-260-00	Workers Compensation	18,691	15,867	13,027	16,000	13,549
<b>Personnel Total</b>		<b>934,209</b>	<b>709,351</b>	<b>749,441</b>	<b>607,746</b>	<b>660,552</b>
10-450-000-280-00	Uniforms	6,029	3,400	3,600	4,200	5,000
10-450-000-290-00	Christmas Bonuses	2,978	2,364	2,491	2,761	8,392
10-450-000-330-00	Other Professional Services	-	6,750	-	-	-
10-450-000-430-00	Maintenance & Repair Services	80,453	53,006	26,464	30,000	30,000
10-450-000-442-00	Rental of Equipment	4,007	4,654	9,018	50,000	-
10-450-000-540-00	Advertising	874	318	649	2,000	3,000
10-450-000-570-00	Training	1,221	225	178	2,500	2,500
10-450-000-580-00	Travel	406	-	1,640	2,500	2,500
10-450-000-610-00	Tools/Supplies	9,114	5,257	9,036	5,000	5,000
10-450-000-620-00	Gas & Oil	27,657	36,666	25,102	30,000	15,000
10-450-000-625-00	Vehicle Expense	23,801	20,228	16,030	5,000	10,000
10-450-000-660-00	Chemicals & Fertilizer	16,678	20,203	11,474	45,000	-
10-450-000-720-00	Building	261,376	31,047	9,665	10,000	10,000
10-450-000-730-00	Improvements other than buildings	410,454	116,750	96,034	80,000	65,000
10-450-000-741-00	Machinery & Equipment	39,802	3,114	2,056	15,000	-
10-450-000-742-00	Vehicle	31,000	8,800	16,650	35,000	-
10-450-000-743-00	Furniture & Fixtures	-	-	5,105	-	-
10-450-000-801-00	Operating Expense	79,700	67,154	71,818	75,000	75,000
10-450-000-830-00	Beautification	62,101	3,049	11,789	500	-
10-450-000-850-00	REC services	-	4,200	-	-	-
10-450-000-853-00	Baseball/Softball	57,025	73,069	84,963	75,000	80,000
10-450-000-854-00	Football	28,271	21,107	54,026	41,000	50,000
10-450-000-855-00	Basketball	11,612	36,294	41,671	45,000	50,000
10-450-000-856-00	Cheerleading	732	7,068	6,343	10,000	10,000
10-450-000-858-00	Soccer	24,283	26,509	42,893	45,000	45,000
10-450-000-859-00	Disk Golf	4,648	-	687	3,000	1,000
10-450-000-861-00	Sponsorships	-	-	-	-	-
10-450-000-862-00	Officiating Athletes	70,000	123,000	99,000	132,000	125,000
10-450-000-863-00	Volleyball	1,184	4,073	6,379	8,000	15,000
10-450-000-***-00	Program/Events	-	-	-	-	5,000
10-450-000-899-00	Other Recreational Services	3,167	7,214	4,040	10,000	10,000
10-450-000-900-00	Tournament Travel Expenses	30,692	36,917	38,286	35,000	40,000
10-450-999-430-00	FEMA 2020 - Maint & Repair	-	74,500	-	-	-
<b>Operations Total</b>		<b>1,289,266</b>	<b>796,937</b>	<b>697,087</b>	<b>798,461</b>	<b>662,392</b>
<b>TOTAL</b>		<b>2,223,475</b>	<b>1,506,287</b>	<b>1,446,528</b>	<b>1,406,207</b>	<b>1,322,944</b>
<b>Expenditures moved to Non-Departmental</b>						
Lease Purchase 2019		8,692	8,692	8,692	8,692	8,692
Total expenses moved to Non-Departmental		8,692	8,692	8,692	8,692	8,692
<b>RECREATION TOTAL</b>		<b>2,232,168</b>	<b>1,514,980</b>	<b>1,455,220</b>	<b>1,414,899</b>	<b>1,331,636</b>

**CITY OF SENECA  
 GROUNDS & LANDSCAPING (455)  
 FISCAL YEAR 2026**

<b>GENERAL FUND</b>	<b>2022 ACTUAL</b>	<b>2023 ACTUAL</b>	<b>2024 ACTUAL</b>	<b>2025 BUDGET</b>	<b>2026 APPROVED</b>
<b>455 Grounds &amp; Landscaping</b>					
EXPENDITURE:					
10-455-000-110-00 Regular Employees		176,198	204,075	398,261	368,364
10-455-000-130-00 Overtime		25,924	28,177	30,000	30,000
10-455-000-210-00 Group Health Insurance		45,387	48,555	33,445	34,448
10-455-000-220-00 Social Security Contributions		15,914	19,243	32,875	31,393
10-455-000-230-00 Retirement Contributions		28,759	39,264	75,039	73,883
10-455-000-260-00 Workers Compensation		6,257	9,930	5,000	10,328
<b>Personnel Total</b>	<b>-</b>	<b>298,439</b>	<b>349,244</b>	<b>574,620</b>	<b>548,415</b>
10-455-000-280-00 Uniforms		3,286	2,575	5,700	5,700
10-455-000-290-00 Christmas Bonuses		704	722	1,400	12,000
10-455-000-430-00 Maintenance & Repair Services		2,420	7,192	10,000	35,000
10-455-000-442-00 Rental of Equipment & Vehicles		-	-	-	56,365
10-455-000-570-00 Training		425	150	2,500	2,000
10-455-000-580-00 Travel		-	27	1,500	1,000
10-455-000-610-00 Tools/Supplies		10,592	5,827	12,500	15,000
10-455-000-620-00 Gas & Oil		4,097	8,448	15,000	20,000
10-455-000-625-00 Vehicle Expense		29,143	14,353	15,000	22,000
10-455-000-660-00 Chemicals & Fertilizer		9,344	4,841	20,500	60,000
10-455-000-720-00 Building		25,050	-	12,000	10,000
10-455-000-730-00 Improvements other than buildings		363	1,052	-	-
10-455-000-741-00 Machinery & Equipment		36,762	12,910	20,000	-
10-455-000-742-00 Vehicle		-	40,000	-	-
10-455-000-801-00 Operating Expense		11,123	10,204	12,000	15,000
10-455-000-830-00 Beautification		20,759	23,859	50,000	50,000
<b>Operations Total</b>	<b>-</b>	<b>154,067</b>	<b>132,160</b>	<b>178,100</b>	<b>304,065</b>
<b>GROUNDS &amp; LANDSCAPING TOTAL</b>	<b>-</b>	<b>452,506</b>	<b>481,404</b>	<b>752,720</b>	<b>852,480</b>
<b>Expenditures moved to Non-Departmental</b>					
Lease Purchase 2022	-	-	-	-	1,753
Total expenses moved to Non-Departmental	-	-	-	-	1,753
<b>GROUNDS &amp; LANDSCAPING TOTAL</b>	<b>-</b>	<b>452,506</b>	<b>481,404</b>	<b>752,720</b>	<b>854,233</b>

**CITY OF SENECA  
ARTS, HISTORY AND CULTURE (460)  
FISCAL YEAR 2026**

<b>GENERAL FUND</b>	<b>2022 ACTUAL</b>	<b>2023 ACTUAL</b>	<b>2024 ACTUAL</b>	<b>2025 BUDGET</b>	<b>2026 APPROVED</b>
<b>460 ARTS, HISTORY &amp; CULTURE</b>					
EXPENDITURE:					
10-460-000-110-00 Regular Employees	109,468	104,633	88,229	131,819	133,754
10-460-000-120-00 Temporary Help	-	3,235	-	-	-
10-460-000-130-00 Overtime	3,681	-	-	-	-
10-460-000-210-00 Group Health Insurance	16,552	16,648	18,529	18,957	19,526
10-460-000-220-00 Social Security Contributions	8,900	8,221	6,852	10,126	10,282
10-460-000-230-00 Retirement Contributions	15,078	17,084	16,317	19,390	21,929
10-460-000-260-00 Workers Compensation	1,784	3,400	3,209	3,000	3,338
<b>Personnel Total</b>	<b>155,463</b>	<b>153,221</b>	<b>133,136</b>	<b>183,292</b>	<b>188,829</b>
10-460-000-280-00 Uniforms	800	800	800	800	1,000
10-460-000-290-00 Christmas Bonuses	541	541	541	541	650
10-460-000-300-15 Technology	9,214	9,439	17,456	6,500	15,000
10-460-000-330-00 Other Professional Services	11,241	12,809	17,893	16,000	17,000
10-460-000-380-00 Membership Dues	3,356	5,889	4,370	5,000	7,200
10-460-000-423-00 Cleaning Services & Supplies	21,830	35,035	40,088	30,000	33,000
10-460-000-430-00 Maintenance & Repair Services	56,313	22,008	19,876	30,000	30,000
10-460-000-540-00 Advertising	31,889	45,124	28,224	40,000	40,000
10-460-000-570-00 Training	205	310	689	3,000	4,000
10-460-000-580-00 Travel	737	-	1,407	3,000	3,000
10-460-000-610-00 Tools/Supplies	14,024	15,918	19,990	20,000	20,000
10-460-000-620-00 Archive Supplies	16,480	16,068	15,194	15,000	15,000
10-460-000-623-00 Gas & Oil	-	-	-	-	3,000
10-460-000-625-00 Vehicle Expense	-	-	-	-	2,000
10-460-000-720-00 Building	99,717	139,579	-	45,000	-
10-460-000-720-01 Faith Log Cabin	-	-	17,583	-	12,000
10-460-000-730-00 Improvements other than buildings	8,697	1,559	-	-	-
10-460-000-741-00 Machinery & Equipment	805	1,000	-	-	-
10-460-000-742-00 Vehicle	-	-	-	-	-
10-460-000-801-00 Operating Expense	51	4,281	-	6,500	6,500
10-460-000-802-00 Events	20,079	8,046	89	10,000	10,000
10-460-000-804-00 Black History Luncheon	7,530	14,921	15,641	15,000	17,000
<b>Operations Total</b>	<b>303,849</b>	<b>334,681</b>	<b>204,754</b>	<b>246,341</b>	<b>236,350</b>
<b>ARTS, HISTORY &amp; CULTURE TOTAL</b>	<b>459,312</b>	<b>487,902</b>	<b>337,890</b>	<b>429,633</b>	<b>425,179</b>
<b>Expenditures moved to Non-Departmental</b>					
Lease Purchase 2022	-	-	-	-	906
Total expenses moved to Non-Departmental	-	-	-	-	906
<b>ARTS, HISTORY &amp; CULTURE TOTAL</b>	<b>459,312</b>	<b>487,902</b>	<b>337,890</b>	<b>429,633</b>	<b>426,085</b>

**CITY OF SENECA  
NON-DEPARTMENTAL (480)  
FISCAL YEAR 2026**

GENERAL FUND		2022	2023	2024	2025	2026
		ACTUAL	ACTUAL	ACTUAL	BUDGET	APPROVED
<b>480 Non-Departmental</b>						
EXPENDITURE:						
10-480-000-300-13	Independent Audit	47,833	47,646	137,490	60,000	60,000
10-480-000-300-14	City Attorney	49,801	51,543	53,393	50,000	55,000
10-480-000-300-15	Information Technology Service	216,703	187,621	200,525	310,955	300,000
10-480-000-410-00	Utility Services	381,166	428,062	432,373	375,000	425,000
10-480-000-423-00	Cleaning Services & Supplies	142,679	169,655	170,864	200,000	200,000
10-480-000-520-00	Insurance	413,545	293,049	183,938	300,000	350,000
10-480-000-530-00	Communications	99,528	139,974	184,202	200,000	200,000
10-480-000-800-00	Contingency	-	-	79,518	133,164	75,000
10-480-000-801-00	Diversity Awareness	-	37,501	47,034	50,000	50,000
<b>Operations Total</b>		<b>1,351,254</b>	<b>1,355,051</b>	<b>1,489,336</b>	<b>1,679,119</b>	<b>1,715,000</b>
EXPENDITURE:						
10-480-000-802-00	Airpak Lease	35,342	35,342	31,299	40,000	33,259
10-480-000-802-01	Airpak Lease - Interest	-	-	4,044	-	2,083
10-480-000-803-00	Lease Payment - Oshkosh	107,433	107,433	103,326	204,762	157,236
10-480-000-803-01	Lease Payment - Oshkosh Interest	-	-	4,107	-	47,526
10-480-000-805-00	2016 Capital Lease	121,089	-	-	-	-
10-480-000-806-00	2019 Capital Lease	79,536	79,536	73,537	79,537	76,478
10-480-000-806-01	2019 Capital Lease - Interest	-	-	5,999	-	3,059
10-480-000-807-00	2022 Capital Lease	-	81,428	68,115	79,932	72,127
10-480-000-807-01	2022 Capital Lease - Interest	-	-	13,313	-	11,569
10-480-000-808-00	Mower Lease - Principal	11,532	22,450	23,862	-	-
10-480-000-808-01	Mower Lease - Interest	961	1,494	1,123	-	-
10-480-000-808-03	Turf Tank Lease - Principal	-	-	13,931	-	-
10-480-000-808-04	Turf Tank Lease - Interest	-	-	2,319	-	-
10-480-000-900-00	GO Bond 2020A Payment	23,800	248,800	225,000	-	235,000
10-480-000-900-01	GO Bond 2020A Interest	-	-	19,975	-	12,240
10-480-000-901-00	GO Bond 2020B Payment	16,150	166,150	155,000	-	160,000
10-480-000-901-01	GO Bond 2020B Interest	-	-	13,600	-	8,330
<b>Debt Total</b>		<b>395,842</b>	<b>742,633</b>	<b>758,549</b>	<b>404,232</b>	<b>818,907</b>
<b>NON-DEPARTMENTAL TOTAL</b>		<b>1,747,096</b>	<b>2,097,684</b>	<b>2,247,885</b>	<b>2,083,351</b>	<b>2,533,907</b>



**CITY OF SENECA  
OTHER FINANCING USES  
FISCAL YEAR 2026**

<b>GENERAL FUND</b>	<b>2022 ACTUAL</b>	<b>2023 ACTUAL</b>	<b>2024 ACTUAL</b>	<b>2025 BUDGET</b>	<b>2026 APPROVED</b>
<b>Other Financing Uses</b>					
EXPENDITURE:					
10-391-007-000-00 Transfer to SFC - IPRB Public Works Building	150,003	149,775	150,938	149,016	150,007
10-391-010-000-00 Transfer to CAT - Local Match	190,192	248,386	200,502	-	-
10-391-020-000-00 Diversity Awareness	45,492	-	-	-	-
10-391-021-000-00 Transfer - Special Revenue Fund	-	-	-	-	34,125
<b>OTHER FINANCING USES TOTAL</b>	<b>385,687</b>	<b>398,161</b>	<b>351,440</b>	<b>149,016</b>	<b>184,132</b>

**CITY OF SENECA  
CAPITAL EXPENDITURES  
FISCAL YEAR 2026**

<b>GENERAL FUND</b>		<b>2026 APPROVED</b>
<b>Capital Expenditures:</b>		
<b>Municipal Court</b>		
	Office and court room upgrades	13,910
<b>Police</b>		
	Axon cameras	85,055
	2 - Tahoes with upfit and installation	156,000
<b>Fire</b>		
	Fill station for supplied air	55,000
<b>Recreation</b>		
	Gignilliat floor replacement	65,000
<b>Grounds &amp; Landscaping</b>		
	Buildings	10,000
<b>Arts, History &amp; Culture</b>		
	Faith Log Cabin Exhibit	12,000
	Faith Log Cabin - Phase II <i>(ARPA)</i>	73,830
<b>TOTAL</b>		<b>470,795</b>

**GENERAL FUND  
FEE SCHEDULE**

**Sanitation**

		<b>FY 2025</b>	<b>FY 2026</b>
<b>Roll Carts:</b>			
<b><i>Residential</i></b>		Per Month	Per Month
Residential		\$15.75	\$15.75
Exemption		\$26.75	\$26.75
2 Carts		\$20.00	\$20.00
3 Carts		\$23.75	\$23.75
Outside 1 Cart		\$19.25	\$19.25
Outside 2 Carts		\$24.25	\$24.25
<b><i>Commercial</i></b>	Per Week	Per Month	Per Month
1 Roll Cart	1 pick-up	\$23.75	\$23.75
1 Roll Cart	2 pick-ups	\$33.50	\$33.50
2 Roll Carts	1 pick-up	\$27.75	\$27.75
2 Roll Carts	2 pick-ups	\$39.45	\$39.45
3 Roll Carts	1 pick-up	\$32.50	\$32.50
3 Roll Carts	2 pick-ups	\$43.75	\$43.75
3 Roll Carts	3 pick-ups	\$55.50	\$55.50
4 Roll Carts	1 pick-up	\$36.95	\$36.95
4 Roll Carts	2 pick-ups	\$49.20	\$49.20
5 Roll Carts	1 pick-up	\$42.50	\$42.50
5 Roll Carts	2 pick-ups	\$55.20	\$55.20
<b>Dumpsters:</b>			
<b><i>Commercial</i></b>	Per Week	Per Month	Per Month
4 Yard – Food Service downtown shared	As needed	\$65.50	\$65.50
4 Yard – 1 Dumpster	1 pick-up	\$72.05	\$72.05
4 Yard – 1 Dumpster	2 pick-ups	\$105.03	\$105.03
4 Yard – 1 Dumpster	3 pick-ups	\$139.55	\$139.55
6 Yard – 1 Dumpster	1 pick-up	\$90.86	\$90.86
6 Yard – 1 Dumpster	2 pick-ups	\$112.82	\$112.82
8 Yard – 1 Dumpster	1 pick-up	\$108.13	\$108.13
8 Yard – 1 Dumpster	2 pick-ups	\$155.12	\$155.12
8 Yard – 1 Dumpster	3 pick-ups	\$208.08	\$208.08
8 Yard – 1 Dumpster	5 pick-ups	\$319.00	\$319.00
8 Yard – 2 Dumpsters	3 pick-ups	\$356.70	\$356.70
8 Yard – 3 Dumpsters	3 pick-ups	\$465.60	\$465.60
8 Yard – 1 Dumpster	6 pick-ups	\$382.80	\$382.80
<b>Hook Life Containers C&amp;D – 11 Yard:</b>	Per Month	Per Month	Per Month
1 Hook Lift Container	1 pick-up	\$156.96	\$156.96
1 Hook Lift Container	2 pick-ups	\$277.92	\$277.92
1 Hook Lift Container	3 pick-ups	\$373.92	\$373.92
1 Hook Lift Container	4 pick-ups	\$445.92	\$445.92
1 Hook Lift Container	5 pick-ups	\$493.92	\$493.92
<b><i>Temporary</i></b>			
Single Fill/Empty Rate		\$200.00	\$200.00

**GENERAL FUND  
FEE SCHEDULE**

Planning & Community Development, Zoning & Building Codes			
		FY 2025	FY 2026
<b>Building Permit:</b>			
	<i>Total Valuation*</i>		
	\$5,000 or less	\$50.00	\$50.00
For the first \$5,000 +	\$5,001 - \$50,000	\$50.00	\$50.00
Per each additional \$1,000 or fraction thereof	Up to and including \$50,000	\$7.00	\$7.00
For the first \$50,000 +	\$50,001 - \$100,000	\$365.00	\$365.00
Per each additional \$1,000 or fraction thereof	Up to and including \$100,000	\$6.00	\$6.00
For the first \$100,000 +	\$100,001 - \$500,000	\$665.00	\$665.00
Per each additional \$1,000 or a fraction thereof	Up to and including \$500,000	\$5.00	\$5.00
For the first \$500,000 +	More than \$500,001	\$2,665.00	\$2,665.00
Per each additional \$1,000 or fraction thereof		\$4.00	\$4.00
<i>* Valuation data per International Code Council (ICC)</i>			
<b>Mechanical, Electrical and Plumbing Permits:</b>	Trade permits are calculated at Building Permit rates based on the estimated cost of the job.*		
	<i>*Trade permit applications submitted and approved in conjunction with a building permit will be charged a flat fee of \$50.00 per.</i>		
<b>Commercial Plan Review</b>		50% of permit fee	50% of permit fee
<b>New Tenant Inspection</b>		\$50.00	\$50.00
<b>Building Re-Inspection</b>		\$50.00	\$50.00
<b>Sign Permit:</b>			
<b>Permanent</b>	Up to \$5,000	\$20.00	\$20.00
Per \$1,000 thereafter	Up to \$50,000	\$2.50	\$2.50
Per \$1,000 thereafter	Up to \$100,000	\$2.00	\$2.00
<b>Temporary</b>	Up to \$5,000	\$20.00	\$20.00
Per \$1,000 thereafter	Up to \$50,000	\$2.50	\$2.50
Per \$1,000 thereafter	Up to \$100,000	\$2.00	\$2.00
<i>All temporary signs require a refundable \$50 bond.</i>			
<b>Rezoning Application</b>		\$50.00	\$50.00
<b>Zoning Variance/Appeal</b>		\$50.00	\$50.00
<b>Annexation Application</b>		\$50.00	\$50.00
<b>Miscellaneous:</b>			
<b>Election Signs</b>		\$5.00	\$5.00
<b>Demolition Permit</b>		\$75.00	\$75.00
<b>Mobile/Manufactured Home Permit</b>		Based on cost of job. Follows building permit fee schedule.	Based on cost of job. Follows building permit fee schedule.

*If a permit is not obtained, the fees herein specified shall be doubled.*

**GENERAL FUND  
FEE SCHEDULE**

**Planning & Community Development, Zoning & Building Codes (cont.)**

		<b>FY 2025</b>	<b>FY 2026</b>
<b>Business Licenses:</b>			
<b><i>Inside City Limits</i></b>			
R1	First \$2,000 of Gross	\$25.00	\$25.00
	Each additional \$1,000	\$0.80	\$0.80
R2	First \$2,000 of Gross	\$30.00	\$30.00
	Each additional \$1,000	\$0.85	\$0.85
R3	First \$2,000 of Gross	\$35.00	\$35.00
	Each additional \$1,000	\$0.90	\$0.90
R4	First \$2,000 of Gross	\$40.00	\$40.00
	Each additional \$1,000	\$0.95	\$0.95
R5	First \$2,000 of Gross	\$45.00	\$45.00
	Each additional \$1,000	\$1.00	\$1.00
R6	First \$2,000 of Gross	\$50.00	\$50.00
	Each additional \$1,000	\$1.05	\$1.05
R7	First \$2,000 of Gross	\$55.00	\$55.00
	Each additional \$1,000	\$1.10	\$1.10
8.1 – Contractor	First \$2,000 of Gross	\$39.00	\$39.00
	Each additional \$1,000	\$0.91	\$0.91
9.7	First \$2,000 of Gross	\$127.00	\$127.00
	Each additional \$1,000	\$1.21	\$1.21
<b>Penalties:</b>			
May		5%	5%
June		10%	10%
July		15%	15%
August		20%	20%
September		25%	25%
October		30%	30%
November		35%	35%
December		40%	40%
January		45%	45%
February		50%	50%
March		55%	55%
April		60%	60%
May		65%	65%
June		70%	70%
July		75%	75%

**GENERAL FUND  
FEE SCHEDULE**

<b>Planning &amp; Community Development, Zoning &amp; Building Codes (cont.)</b>			
August		80%	80%
September		85%	85%
October		90%	90%
November		95%	95%
December		100%	100%
<i>*Businesses that are located inside the city limits renew their license annually, deadline of April 30, and the fee is calculated by gross receipts from prior year.</i>			
<b>Outside City Limits</b>			
OUT1	First \$2,000 of Gross	\$50.00	\$50.00
OUT1	Each additional \$1,000	\$1.60	\$1.60
OUT2	First \$2,000 of Gross	\$60.00	\$60.00
OUT2	Each additional \$1,000	\$1.70	\$1.70
OUT3	First \$2,000 of Gross	\$70.00	\$70.00
OUT3	Each additional \$1,000	\$1.80	\$1.80
OUT4	First \$2,000 of Gross	\$80.00	\$80.00
OUT4	Each additional \$1,000	\$1.90	\$1.90
OUT5	First \$2,000 of Gross	\$90.00	\$90.00
OUT5	Each additional \$1,000	\$2.00	\$2.00
OUT6	First \$2,000 of Gross	\$100.00	\$100.00
OUT6	Each additional \$1,000	\$2.10	\$2.10
OUT7	First \$2,000 of Gross	\$110.00	\$110.00
OUT7	Each additional \$1,000	\$2.20	\$2.20
8.1 – Contractor	First \$2,000 of Gross	\$78.00	\$78.00
8.1 – Contractor	Each additional \$1,000	\$1.82	\$1.82
<i>*Businesses that are located outside the city limits renew their license only when they come inside the city to complete a job. The fee is calculated by the cost of each job.</i>			
<i>*Please contact City Hall to obtain a city business license.</i>			

**GENERAL FUND  
FEE SCHEDULE**

<b>Recreation Department</b>			
		<b>FY 2025</b>	<b>FY 2026</b>
<b>Sports Registration:</b>			
<b><i>Inside City Limits</i></b>			
Soccer		\$35.00	\$35.00
Basketball		\$35.00	\$35.00
Volleyball		\$35.00	\$35.00
T-Ball		\$35.00	\$35.00
Softball		\$35.00	\$35.00
Baseball		\$35.00	\$35.00
Flag Football		\$35.00	\$35.00
Football		\$35.00	\$35.00
<b><i>Outside City Limits</i></b>			
Soccer		\$60.00	\$60.00
Basketball		\$60.00	\$60.00
Volleyball		\$60.00	\$60.00
T-Ball		\$60.00	\$60.00
Softball		\$60.00	\$60.00
Baseball		\$60.00	\$60.00
Flag Football		\$60.00	\$60.00
Football		\$60.00	\$60.00
Football Equipment	Refundable Deposit	\$75.00	\$75.00
<b>Gignilliat Community Center:</b>			
<b><i>In City Limits</i></b>			
North Room	Half Day	\$240.00	\$240.00
	Day	\$400.00	\$400.00
	Refundable Deposit	\$250.00	\$250.00
South Room	Half Day	\$320.00	\$320.00
	Day	\$550.00	\$550.00
	Refundable Deposit	\$250.00	\$250.00
Entire Building	Half Day	\$720.00	\$720.00
	Day	\$1,400.00	\$1,400.00
	Refundable Deposit	\$250.00	\$250.00
<b><i>Out City Limits</i></b>			
North Room	Half Day	\$400.00	\$400.00
	Day	\$800.00	\$800.00
	Refundable Deposit	\$250.00	\$250.00
South Room	Half Day	\$550.00	\$550.00
	Day	\$1,100.00	\$1,100.00
	Refundable Deposit	\$250.00	\$250.00
Entire Building	Half Day	\$1,400.00	\$1,400.00
	Day	\$2,800.00	\$2,800.00
	Refundable Deposit	\$250.00	\$250.00

**GENERAL FUND  
FEE SCHEDULE**

<b>Recreation Department (cont.)</b>			
		<b>FY 2025</b>	<b>FY 2026</b>
Vinyl Floor Cover Rental		\$100.00	\$100.00
<b>Shaver Complex:</b>			
<b><i>In City Limits</i></b>			
Meeting Room A w/ Kitchen	Per Hour	\$60.00	\$60.00
	Per Day	\$400.00	\$400.00
	Refundable Deposit	\$250.00	\$250.00
Shaver Building	Per Hour	\$180.00	\$180.00
	Per Day	\$1,400.00	\$1,400.00
	Refundable Deposit	\$500.00	\$500.00
<b><i>Outside City Limits</i></b>			
Meeting Room A w/ Kitchen	Per Hour	\$120.00	\$120.00
	Per Day	\$800.00	\$800.00
	Refundable Deposit	\$250.00	\$250.00
Shaver Building	Per Hour	\$360.00	\$360.00
	Per Day	\$2,800.00	\$2,800.00
	Refundable Deposit	\$500.00	\$500.00
<b>Ball Fields:</b>			
<b><i>In City Limits</i></b>			
1 Day Tournament		\$150.00	\$150.00
2 Day Tournament		\$200.00	\$200.00
<b><i>Outside City Limits</i></b>			
1 Day Tournament		\$300.00	\$300.00
2 Day Tournament		\$400.00	\$400.00
<b>Tent Rental</b>			
	20x20	\$75.00	\$75.00
	10x10	\$35.00	\$35.00
<b>Stage Rental</b>			
		\$300.00	\$300.00
<b>Table Rental</b>	Per Table	\$2.00	\$2.00
<b>Chair Rental</b>	Per Chair	\$1.00	\$1.00





**FY 2026**

**Council Approved Budget**

**LIGHT & WATER**

**June 10, 2025**

**CITY OF SENECA  
ORDINANCE NO. 2025-11**

**AN ORDINANCE TO ADOPT A BUDGET FOR  
THE SENECA LIGHT AND WATER DEPARTMENT  
FOR ITS FISCAL YEAR ENDING JUNE 30, 2026**

NOW, THEREFORE, upon motion of City Council and BY CITY COUNCIL, in Council duly assembled, and with a quorum present and voting, BE IT ORDAINED:

The proposed budget for the Seneca Light and Water Department for its fiscal year ending June 30, 2026, and the estimated revenue required to effect the same, as attached hereto as Exhibit "A" and incorporated herein in its entirety by reference, is hereby adopted.

This Ordinance shall become effective upon second and final reading, as indicated below.

PROPOSED ORDINANCE APPROVED AS TO FORM this 10<sup>th</sup> day of June, 2025.

  
\_\_\_\_\_  
R. Boatner Bowman, City Attorney

APPROVED AND RATIFIED on First Reading this 13<sup>th</sup> day of May, 2025 by a vote of

9 YES

0 NO

0 ABSTAIN

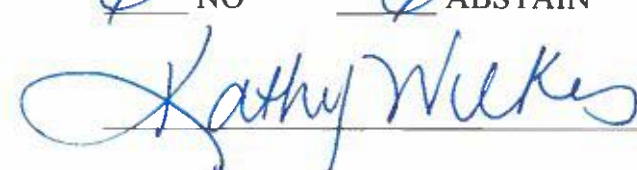
  
\_\_\_\_\_, Clerk

APPROVED, RATIFIED AND ADOPTED on Second and Final Reading this \_\_\_\_\_ day of \_\_\_\_\_, 2025 by a vote of:

9 YES

0 NO

0 ABSTAIN

  
\_\_\_\_\_, Clerk

Attest:

  
\_\_\_\_\_, Mayor

**RESOLUTION 2025-09**  
City of Seneca, South Carolina  
Resolution Establishing a Policy Guideline for  
the justification of the transfer from the Light and Water Fund to  
the General Fund

WHEREAS, the City of Seneca, South Carolina has traditionally made operating transfers from the Light & Water Fund to the General Fund, and

WHEREAS, the City Council desires to continue the competitiveness of the utility system and to justify the General Fund's need for Light and Water Fund transfers to a level supportable by current utility business practices, and

WHEREAS, if utility services had been provided by a privately-owned utility instead of the City's publicly owned utility, such utility would have paid municipal ad valorem taxes and a franchise fee to the General Fund of the City and the utility's investors would have been entitled to a return on their investment,

THEREFORE, BE IT RESOLVED by the City of Seneca, South Carolina, that the following policy guideline regarding franchise fees, payments in lieu of taxes, rates of return and operating transfers from the Light and Water Fund is hereby adopted:

Section 1. Gross Receipts Business Tax. The City shall budget annually a gross receipts business tax from the Light and Water Fund that equals the franchise fee that would have been paid had electric, water and sewer services been provided by an investor-owned utility. The gross receipts business tax shall be calculated by multiplying all budgeted gross revenue of the Light and Water Fund by the current franchise fee of 5%. The gross receipts business tax shall be reported as an expense of the electric, water and sewer system and as a revenue of the General Fund. ( $\$44,876,808 \times 0.05 = \$2,243,841$ )

Section 2. Payment in Lieu of Taxes. The City shall budget annually a payment in lieu of taxes from the Light and Water Fund to the General Fund that approximates the amount of ad valorem taxes that would have been paid had utility services been provided by an investor-owned utility. The payment in lieu of taxes shall be calculated by multiplying the gross fixed assets of the system reported in the City's most recent audited financial statements by the appropriate assessment ratio and then by the City and County-wide tax rate. The payment in lieu of taxes amount calculated under this section shall be reported as an expense of the Light and Water Fund and as a revenue of the General Fund.  
( $\$121,308,558 \times 0.105 = \$12,737,399 \times 0.2817 = \$3,588,125$ )

Section 3. Operating Grant. The City may budget an annual operating grant on the gross operational revenues of the Light and Water Fund. This operating grant will be based on 0.55 % of gross utility revenues and may be adjusted by City Council. The operating grant amount calculated under this section shall be reported as an expense of the Light and Water fund and as a revenue of the General Fund. ( $\$44,876,808 \times 0.0000000 = \$0$ )

Section 4. Transfers from the Light and Water Fund for the purchase of capital equipment will be considered a capital grant. This amount shall be reported as an expense of the Light and Water Fund and as a revenue of the General Fund.

Section 5. Exceptions. The amount to be paid from the Light and Water Fund under this resolution may be increased or reduced upon approval of the City Council.

Gross Receipts Business Tax	$(\$44,876,808 \times 0.05 = \$2,243,841)$
Payment in Lieu of Taxes	$(\$121,308,558 \times 0.105 = \$12,737,399 \times 0.2817 = \$3,588,125)$
Operating Grant	$(\$44,876,808 \times 0.0000000 = \$0)$
TOTAL	\$5,831,966

DONE AND DULY ORDAINED by the Municipal Council of the City of Seneca, in Council duly assembled on June 10, 2025.



Daniel W. Alexander, Mayor

Attest:



Danielle Smith  
Finance Officer

**SENECA LIGHT & WATER  
BUDGET SUMMARY  
FISCAL YEAR 2026**

<b>REVENUES</b>					
<b>SENECA LIGHT AND WATER</b>	<b>2022 ACTUAL</b>	<b>2023 ACTUAL</b>	<b>2024 ACTUAL</b>	<b>2025 BUDGET</b>	<b>2026 APPROVED</b>
<b>REVENUES:</b>					
Water Revenue	10,371,327	10,380,743	11,111,790	12,052,863	12,347,500
Sewer Revenue	4,381,441	5,107,785	7,023,636	7,282,000	7,553,000
Electric Revenue	18,203,631	17,780,243	19,074,265	21,879,270	22,062,153
Penalties/Reconnect Revenue	646,818	665,573	708,518	651,500	681,500
Other Financing Sources	1,473,122	2,809,964	828,720	4,928,894	2,304,538
<b>TOTAL REVENUE</b>	<b>35,076,338</b>	<b>36,744,308</b>	<b>38,746,929</b>	<b>46,794,526</b>	<b>44,948,690</b>

<b>EXPENSES</b>					
<b>SENECA LIGHT AND WATER</b>	<b>2022 ACTUAL</b>	<b>2023 ACTUAL</b>	<b>2024 ACTUAL</b>	<b>2025 BUDGET</b>	<b>2026 APPROVED</b>
<b>EXPENSES:</b>					
Administration (505)	2,007,599	2,193,120	1,796,721	1,695,585	1,689,423
I&I (506)	128,142	121,804	109,544	162,655	191,776
Billing (507)	1,074,514	1,099,320	1,159,578	1,079,863	1,244,634
Engineering (508)	813,622	929,216	890,206	911,525	1,100,171
Electric (509)	4,517,993	5,968,071	5,921,111	5,669,836	6,166,042
Water (510)	2,096,858	2,357,972	2,628,329	2,666,164	2,942,235
Sewer (511)	4,524,755	5,031,645	5,532,592	5,953,714	6,708,811
Water Plant (512)	2,275,241	2,035,689	2,609,557	2,264,664	2,776,428
Electrical/Gen. Purchase (513)	7,678,927	7,884,968	8,848,489	9,639,321	10,465,546
Maintenance (514)	886,415	1,031,149	995,798	918,239	1,015,486
Non-Departmental (515)	3,827,422	3,648,994	3,592,805	3,722,351	2,816,172
Other Financing Uses	7,181,292	8,499,281	8,582,496	12,110,609	7,831,966
<b>TOTAL EXPENSES</b>	<b>37,012,780</b>	<b>40,801,229</b>	<b>42,667,227</b>	<b>46,794,526</b>	<b>44,948,690</b>

**SENECA LIGHT & WATER  
REVENUES  
FISCAL YEAR 2026**

<b>SENECA LIGHT AND WATER</b>	<b>2022 ACTUAL</b>	<b>2023 ACTUAL</b>	<b>2024 ACTUAL</b>	<b>2025 BUDGET</b>	<b>2026 APPROVED</b>
REVENUE:					
20-348-001-000-00 Reconnect Fees	199,690	208,725	238,326	200,000	220,000
20-348-001-001-00 Regular Electric Service	17,711,515	17,255,420	18,365,884	19,788,270	19,860,153
20-348-002-000-00 Pole Rental	158,118	197,397	267,267	170,000	170,000
20-348-002-001-00 Yard Lights	330,998	326,926	338,526	320,000	330,000
20-348-003-000-00 Service/Transfer Charges	1,585	1,944	1,981	1,500	1,500
20-348-004-000-00 Penalties	445,543	454,904	468,211	450,000	460,000
20-348-004-001-00 Underground Electric	3,000	500	2,020	1,000	2,000
20-348-005-000-00 Electric Installation	-	-	68,776	100,000	200,000
20-348-006-000-00 Impact Fees	-	-	31,792	1,500,000	1,500,000
20-349-001-002-00 Regular Water Service	10,080,407	10,117,948	10,707,072	11,727,863	12,000,000
20-349-002-002-00 Water Taps - In Town	72,600	33,521	104,998	50,000	70,000
20-349-003-002-00 Water Taps - Outside	215,100	216,500	268,059	250,000	250,000
20-349-006-000-00 Back Flow Tags	2,570	8,340	9,490	9,500	11,000
20-349-007-000-00 Hydrant Usage Permit	650	375	880	500	500
20-349-008-000-00 Back Flow Testing	-	4,059	21,291	15,000	16,000
20-350-001-003-00 Regular Sewer Service	4,254,071	5,020,175	2,986,649	3,200,000	3,200,000
20-350-001-003-00 Sewer - OJRSA	-	-	3,902,377	3,990,000	4,240,000
20-350-002-003-00 Summer User Charge - Sewer	3,570	3,210	3,460	2,000	3,000
20-350-003-003-00 Sewer Taps - In Town	72,150	26,600	69,150	30,000	50,000
20-350-007-003-00 Sewer Taps - Outside	51,650	57,800	62,000	60,000	60,000
<b>TOTAL REVENUE</b>	<b>33,603,217</b>	<b>33,934,344</b>	<b>37,918,209</b>	<b>41,865,633</b>	<b>42,644,153</b>

**SENECA LIGHT & WATER  
OTHER FINANCING SOURCES  
FISCAL YEAR 2026**

<b>SENECA LIGHT AND WATER</b>	<b>2022 ACTUAL</b>	<b>2023 ACTUAL</b>	<b>2024 ACTUAL</b>	<b>2025 BUDGET</b>	<b>2026 APPROVED</b>
<b>OTHER FINANCING SOURCES</b>					
20-361-000-000-00 Interest Income	551	18,486	30,319	100	100
20-361-001-000-00 Generation Savings Interest (Restricted)	562	790	749	500	500
20-361-002-000-00 Gain/Loss on FCB Investment	(7,482)	(3,644)	3,708	-	-
20-390-003-000-00 Over/Short	(5,012)	(3,566)	(7,315)	-	-
20-390-004-000-00 Miscellaneous Income	56,502	111,795	69,374	50,000	50,000
20-390-005-000-00 Other Financing Sources	1,000,000	-	-	-	-
20-390-005-000-01 Insurance Recovery - OFS	8,027	10,220	13,957	-	-
20-390-012-000-00 Transfer to Sec Fac Corp	1,145	-	-	-	-
20-390-014-000-00 FEMA Reimbursement	18,157	-	-	4,515,609	500,000
20-390-016-000-00 Credit Card Fees	-	-	-	-	450,000
20-391-019-000-00 Transfer - Federal ARPA Fund	365,171	500,245	147,521	-	-
20-391-020-000-00 Transfer - County ARPA Fund	35,500	1,812,954	172,595	-	-
20-392-002-000-00 Proceed - fixed asset	-	-	35,127	-	-
20-227-005-000-00 Restricted - User Fees	-	362,685	362,685	362,685	1,303,938
<b>OTHER FINANCING SOURCES TOTAL</b>	<b>1,473,122</b>	<b>2,809,964</b>	<b>828,720</b>	<b>4,928,894</b>	<b>2,304,538</b>

**SENECA LIGHT & WATER  
ADMINISTRATION (505)  
FISCAL YEAR 2026**

<b>SENECA LIGHT AND WATER</b>	<b>2022 ACTUAL</b>	<b>2023 ACTUAL</b>	<b>2024 ACTUAL</b>	<b>2025 BUDGET</b>	<b>2026 APPROVED</b>
<b>505 L&amp;W Admin</b>					
EXPENSES:					
20-505-000-110-00 Regular Employees	578,406	526,433	635,310	739,127	778,337
20-505-000-130-00 Overtime	4,418	6,003	9,056	10,000	10,000
20-505-000-210-00 Group Health Insurance	165,901	89,845	95,718	100,911	103,938
20-505-000-220-00 Social Security Contributions	40,159	34,178	44,693	57,470	61,115
20-505-000-230-00 Retirement Contributions	77,099	81,844	107,308	128,577	142,561
20-505-000-260-00 Workers Compensation	13,252	14,563	12,569	12,500	13,072
<b>Personnel Total</b>	<b>879,235</b>	<b>752,865</b>	<b>904,654</b>	<b>1,048,585</b>	<b>1,109,023</b>
20-505-000-280-00 Uniforms	2,648	2,148	4,270	4,000	3,900
20-505-000-290-00 Christmas Party & Bonuses	29,190	33,695	37,583	35,000	35,000
20-505-000-330-00 Other Professional Services	239,194	130,023	77,434	85,000	85,000
20-505-000-340-00 Engineering/Technical Services	-	-	13,595	-	-
20-505-000-350-00 L&W Safety Expense	38,493	28,030	54,336	38,000	90,000
20-505-000-380-00 Dues & Membership	12,468	11,298	11,740	13,000	13,000
20-505-000-410-00 Utility Services	16,892	16,085	11,405	15,000	17,500
20-505-000-430-00 Maintenance & Repair Services	19,558	34,960	40,931	25,000	40,000
20-505-000-442-00 Rental of Equipment & Vehicles	14,310	10,905	10,293	11,000	11,000
20-505-000-540-00 Advertising	17,664	52,630	18,009	20,000	59,000
20-505-000-560-00 Postage	7,491	8,015	12,881	13,000	13,000
20-505-000-570-00 L&W Training	36,993	102,229	37,633	50,000	50,000
20-505-000-580-00 Travel	18,650	17,922	21,718	45,000	45,000
20-505-000-610-00 Tools/Supplies	18,339	28,530	20,916	20,000	20,000
20-505-000-620-00 Gas & Oil	6,489	8,399	7,110	8,000	8,000
20-505-000-625-00 Vehicle Expense	1,993	5,637	15,574	4,000	4,000
20-505-000-730-03 L & W Facility - Lowery	34,917	-	410	-	-
20-505-000-741-00 Machinery & Equipment	3,562	13,306	1,953	190,000	15,000
20-505-000-742-00 Vehicles	5,000	-	44,788	-	-
20-505-000-801-00 Operating Expense	72,400	47,364	65,596	46,000	46,000
20-505-000-802-00 Donations & Grants	21,059	25,957	23,076	25,000	25,000
20-505-000-879-00 Bad Debt	(10,017)	18,142	(9,072)	-	-
20-505-000-990-00 Inventory Adjustment	277,447	631,862	73,210	-	-
20-505-000-990-02 Inventory Adjustment	96,396	85,323	225,738	-	-
20-505-000-990-03 Inventory Adjustment	94,073	121,850	67,322	-	-
20-505-000-990-04 Inventory Adjustment	8,012	5,945	3,619	-	-
20-505-999-330-00 FEMA 2020 - Other Prof. Services	45,144	-	-	-	-
<b>Operations Total</b>	<b>1,128,364</b>	<b>1,440,255</b>	<b>892,067</b>	<b>647,000</b>	<b>580,400</b>
<b>TOTAL</b>	<b>2,007,599</b>	<b>2,193,120</b>	<b>1,796,721</b>	<b>1,695,585</b>	<b>1,689,423</b>

<b>Expenses moved to Non-Departmental</b>					
Independent Audit	85,793	86,071	112,752	90,000	90,000
Information Technology Service	147,366	141,224	159,786	200,000	200,000
Cleaning Services & Supplies	53,560	78,816	85,257	90,000	90,000
Insurance	414,541	288,049	178,217	345,000	360,000
Communications & Telephone	148,580	119,461	126,376	160,000	140,000
Lease Purchase 2022	-	4,980	4,980	4,980	4,715
2013 Revenue Bonds Principal	239,231	222,524	227,532	230,008	234,841
2013 Revenue Bonds Interest	31,782	28,162	24,460	17,557	13,769
Total expenses moved to Non-Departmental	1,120,852	969,287	919,360	1,137,545	1,133,325
<b>ADMINISTRATION TOTAL</b>	<b>3,128,452</b>	<b>3,162,407</b>	<b>2,716,081</b>	<b>2,833,130</b>	<b>2,822,748</b>



**SENECA LIGHT & WATER  
INFLOW AND INFILTRATION (506)  
FISCAL YEAR 2026**

<b>SENECA LIGHT AND WATER</b>	<b>2022 ACTUAL</b>	<b>2023 ACTUAL</b>	<b>2024 ACTUAL</b>	<b>2025 BUDGET</b>	<b>2026 APPROVED</b>
<b>506 I&amp;I</b>					
EXPENSES:					
20-506-000-110-00 Regular Employees	79,964	75,233	67,543	96,566	102,752
20-506-000-130-00 Overtime	5,031	5,408	4,721	7,500	7,500
20-506-000-210-00 Group Health Insurance	16,416	16,994	12,716	26,109	26,892
20-506-000-220-00 Social Security Contributions	6,681	6,115	5,532	8,002	8,641
20-506-000-230-00 Retirement Contributions	11,489	13,605	12,468	16,637	18,833
20-506-000-260-00 Workers Compensation	4,814	3,314	3,991	7,000	4,151
<b>Personnel Total</b>	<b>124,394</b>	<b>120,670</b>	<b>106,971</b>	<b>161,814</b>	<b>168,769</b>
20-506-000-280-00 Uniforms	-	150	150	300	300
20-506-000-290-00 Christmas Bonuses	325	325	325	541	2,707
20-506-000-610-00 Tools/Supplies	-	-	-	-	20,000
20-506-000-620-00 Gas & Oil	792	-	220	-	-
20-506-000-625-00 Vehicle Expense	2,632	660	1,878	-	-
<b>Operations Total</b>	<b>3,748</b>	<b>1,135</b>	<b>2,573</b>	<b>841</b>	<b>23,007</b>
<b>I&amp;I TOTAL</b>	<b>128,142</b>	<b>121,804</b>	<b>109,544</b>	<b>162,655</b>	<b>191,776</b>

**SENECA LIGHT & WATER  
BILLING (507)  
FISCAL YEAR 2026**

<b>SENECA LIGHT AND WATER</b>	<b>2022 ACTUAL</b>	<b>2023 ACTUAL</b>	<b>2024 ACTUAL</b>	<b>2025 BUDGET</b>	<b>2026 APPROVED</b>
<b>507 Billing</b>					
EXPENSES:					
20-507-000-110-00 Regular Employees	345,271	309,728	309,514	329,415	327,715
20-507-000-120-00 Temporary Help	-	-	2,821	-	-
20-507-000-130-00 Overtime	-	21	330	1,000	1,000
20-507-000-210-00 Group Health Insurance	92,796	91,358	100,011	106,537	109,733
20-507-000-220-00 Social Security Contributions	26,014	22,609	23,036	25,447	25,954
20-507-000-230-00 Retirement Contributions	45,418	50,535	55,889	57,544	60,280
20-507-000-260-00 Workers compensation	926	4,709	1,629	14,000	1,694
<b>Personnel Total</b>	<b>510,424</b>	<b>478,959</b>	<b>493,229</b>	<b>533,943</b>	<b>526,376</b>
20-507-000-280-00 Uniforms	3,200	3,200	3,200	3,200	3,200
20-507-000-290-00 Christmas Bonuses	2,166	2,220	2,220	2,220	10,558
20-507-000-320-00 Electronic Transaction Charges	319,529	367,217	427,070	310,000	450,000
20-507-000-330-00 Other Professional Services	132,673	138,063	109,162	130,000	130,000
20-507-000-430-00 Maintenance & Repair Services	937	858	4,939	5,000	5,000
20-507-000-560-00 Postage	88,571	98,413	109,325	90,000	110,000
20-507-000-610-00 Tools/Supplies	9,469	3,741	7,040	2,500	7,500
20-507-000-720-00 Buildings	-	5,757	-	-	-
20-507-000-741-00 Machinery & Equipment	-	-	-	1,000	-
20-507-000-801-00 Operating Expense	7,545	891	3,393	2,000	2,000
<b>Operations Total</b>	<b>564,090</b>	<b>620,360</b>	<b>666,349</b>	<b>545,920</b>	<b>718,258</b>
<b>BILLING TOTAL</b>	<b>1,074,514</b>	<b>1,099,320</b>	<b>1,159,578</b>	<b>1,079,863</b>	<b>1,244,634</b>

**SENECA LIGHT & WATER  
ENGINEERING (508)  
FISCAL YEAR 2026**

SENECA LIGHT AND WATER	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 APPROVED
<b>508 Engineering</b>					
EXPENSES:					
20-508-000-110-00 Regular Employees	462,555	321,822	379,191	366,656	426,065
20-508-000-130-00 Overtime	62,749	46,372	56,075	60,000	60,000
20-508-000-210-00 Group Health Insurance	69,289	63,491	67,507	105,762	108,935
20-508-000-220-00 Social Security Contributions	40,775	27,636	33,650	32,784	37,992
20-508-000-230-00 Retirement Contributions	71,328	61,228	78,255	63,928	78,571
20-508-000-260-00 Workers compensation	24,074	16,070	12,549	10,000	13,051
<b>Personnel Total</b>	<b>730,771</b>	<b>536,619</b>	<b>627,228</b>	<b>639,130</b>	<b>724,613</b>
20-508-000-280-00 Uniforms	9,403	8,998	9,990	10,200	10,200
20-508-000-290-00 Christmas Bonuses	2,130	1,624	1,606	1,895	10,558
20-508-000-330-00 Other Professional Services	-	232,995	155,885	180,000	190,000
20-508-000-340-00 Technical/Engineering Services	-	42,472	-	5,000	5,000
20-508-000-430-00 Maintenance & Repair Service	3,537	-	27,524	1,000	2,500
20-508-000-610-00 Tools & Supplies	18,662	14,656	23,738	20,000	20,000
20-508-000-620-00 Gas & Oil	28,223	18,056	18,280	27,000	20,000
20-508-000-625-00 Vehicle Expense	11,591	16,651	10,167	10,000	10,000
20-508-000-741-00 Machinery & Equipment	-	-	-	9,800	9,800
20-508-000-742-00 Vehicles	-	43,148	-	-	90,000
20-508-000-801-00 Operating Expense	9,306	13,997	15,787	7,500	7,500
<b>Operations Total</b>	<b>82,852</b>	<b>392,596</b>	<b>262,978</b>	<b>272,395</b>	<b>375,558</b>
<b>TOTAL</b>	<b>813,622</b>	<b>929,216</b>	<b>890,206</b>	<b>911,525</b>	<b>1,100,171</b>

<b>Expenses moved to Non-Departmental</b>					
Lease Purchase 2019	4,487	4,487	4,487	4,487	4,487
Lease Purchase 2022	-	7,151	7,110	7,151	6,796
Total expenses moved to Non-Departmental	4,487	11,638	11,596	11,637	11,282
<b>ENGINEERING TOTAL</b>	<b>818,109</b>		<b>901,802</b>	<b>923,162</b>	<b>1,111,453</b>

**SENECA LIGHT & WATER  
ELECTRIC (509)  
FISCAL YEAR 2026**

SENECA LIGHT AND WATER	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 APPROVED
<b>509 Electric</b>					
EXPENSES:					
20-509-000-110-00 Regular Employees	779,512	767,496	798,999	1,044,093	1,222,547
20-509-000-130-00 Overtime	75,504	86,251	97,503	80,000	95,000
20-509-000-210-00 Group Health Insurance	148,530	138,027	174,654	235,218	242,275
20-509-000-220-00 Social Security Contributions	65,688	63,525	67,829	86,242	102,118
20-509-000-230-00 Retirement Contributions	120,717	140,023	163,838	183,034	226,544
20-509-000-250-00 Unemployment Compensation	4,909	-	-	-	-
20-509-000-260-00 Workers Compensation	63,260	56,959	68,493	50,000	71,233
<b>Personnel Total</b>	<b>1,258,120</b>	<b>1,252,280</b>	<b>1,371,316</b>	<b>1,678,587</b>	<b>1,959,717</b>
20-509-000-280-00 Uniforms	18,958	23,017	26,001	25,000	26,000
20-509-000-290-00 Christmas Bonuses	1,715	2,094	2,292	3,249	17,325
20-509-000-340-00 Technical/Engineering Services	363,472	145,339	141,537	150,000	150,000
20-509-000-380-00 Dues & Membership	20,171	24,248	48,928	25,000	25,000
20-509-000-410-00 Utility Services	2,757	3,224	2,793	3,000	3,000
20-509-000-430-00 Maintenance & Repair Services	1,340,165	1,371,567	1,434,205	1,100,000	1,100,000
20-509-000-436-00 Expansion	264,848	236,623	609,159	300,000	398,000
20-509-000-442-00 Rental of Equipment	405	-	-	-	-
20-509-000-610-00 Tools/Supplies	207,761	234,406	127,205	138,000	125,000
20-509-000-620-00 Gas & Oil	39,745	31,290	32,017	35,000	35,000
20-509-000-625-00 Vehicle Expense	49,539	70,981	81,770	75,000	100,000
20-509-000-730-00 Improvements other than buildings	3,500	-	2,604	2,000,000	2,000,000
20-509-000-730-03 E North 1st St/Walnut underg	159,443	1,505,173	340,625	-	-
20-509-000-730-04 Cross Creek backfeed	-	-	-	-	-
20-509-000-730-05 Fairfield Inn/Bypass 123	63,551	-	-	-	-
20-509-000-730-14 Substation 3 Project	-	2,316	37,856	-	-
20-509-000-730-15 Townes at Oakmont	59,726	914	-	-	-
20-509-000-730-17 Big Lots / Bilo	1,946	360,544	215,398	-	-
20-509-000-730-18 Tantalus Metering Project	1,570	-	-	-	-
20-509-000-730-21 Tokeena Trail	202,079	21,024	-	-	-
20-509-000-730-22 S. Walnut/Overbrook Steel Pole	33,963	104,186	-	-	-
20-509-000-730-23 New Seneca Middle School	171,442	261,825	28,295	-	-
20-509-000-730-24 Main Street Steel Pole Project	70,825	74,844	-	-	-
20-509-000-730-25 Fairfield Place	-	93,854	22,022	-	-
20-509-000-730-26 ATI	-	15,347	922	-	-
20-509-000-730-27 Keowee Marina Cabins & UG	-	2,494	135,319	-	-
20-509-000-730-28 Joe Lewis Road	-	2,935	402,632	-	-
20-509-000-730-29 Seneca Falls	-	-	3,372	-	-
20-509-000-730-30 Garrison Farms	-	3,113	290,787	-	-
20-509-000-730-31 Chestnut Hill	-	-	261	-	-
20-509-000-730-33 Cross Creek Cable Replacement	-	-	117,372	-	-
20-509-000-730-34 Lakeview Place	-	-	56,300	-	-
20-509-000-730-35 Dalton Rd Recondutor/Tie Line	-	-	-	-	-
20-509-000-730-36 Tiger Carwash	-	-	70,941	-	-
20-509-000-730-37 Two Horse Distillery	-	-	16,736	-	-
20-509-000-730-38 Anderson Oconee Behavioral Health	-	-	23,540	-	-
20-509-000-730-39 Dunkin Donuts	-	-	19,207	-	-
20-509-000-730-40 Main & Shiloh Rail Crossing	-	-	5,052	-	-
20-509-000-730-41 E Main & Perry Ave Rail Crossing	-	-	1,562	-	-
20-509-000-730-45 Cascade Point Subdivision	-	-	1,617	-	-
20-509-000-730-49 Code Circle	-	-	-	-	-
20-509-000-741-00 Machinery & Equipment	-	-	6,250	-	-
20-509-000-742-00 Vehicles	-	-	61,917	-	-
20-509-000-801-00 Operating Expense	1,431	1,636	4,255	2,000	2,000
20-509-000-984-00 Street Light Expansion	10,136	26,011	16,699	25,000	25,000
20-509-000-985-00 Street/Traffic Light Maintenance	127,136	96,787	162,345	110,000	200,000
20-509-022-430-01 Maint/Repairs - Izzy Snowstorm	42,613	-	-	-	-
20-509-022-801-01 Operational - Issy Snowstorm	975	-	-	-	-
<b>Operations Total</b>	<b>3,259,873</b>	<b>4,715,791</b>	<b>4,549,795</b>	<b>3,991,249</b>	<b>4,206,325</b>
<b>TOTAL</b>	<b>4,517,993</b>	<b>5,968,071</b>	<b>5,921,111</b>	<b>5,669,836</b>	<b>6,166,042</b>

Expenses moved to Non-Departmental					
Lease Purchase 2016	28,356	-	-	-	-
Lease Purchase 2019	98,816	98,816	98,816	98,816	98,816
Lease Purchase 2022	-	10,283	8,370	10,283	9,752
Bond Principal	118,767	121,567	124,367	124,600	-
Bond Interest	19,703	16,995	14,223	1,420	-
Bond Principal 2013 bonds	239,231	222,524	227,532	230,008	234,841
Bond Interest 2013 bonds	31,782	28,162	24,460	17,557	13,769
Total expenses moved to Non-Departmental	536,654	498,347	497,767	482,684	357,178
<b>ELECTRIC TOTAL</b>	<b>5,054,647</b>	<b>6,466,418</b>	<b>6,418,878</b>	<b>6,152,520</b>	<b>6,523,220</b>

**SENECA LIGHT & WATER  
WATER (510)  
FISCAL YEAR 2026**

SENECA LIGHT AND WATER	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 APPROVED
<b>510 Water</b>					
EXPENSES:					
20-510-000-110-00 Regular Employees	725,719	660,546	724,104	727,520	839,010
20-510-000-130-00 Overtime	83,988	104,761	94,741	110,000	110,000
20-510-000-210-00 Group Health Insurance	131,684	137,488	175,090	225,069	231,821
20-510-000-220-00 Social Security Contributions	62,614	57,413	62,765	64,375	74,297
20-510-000-230-00 Retirement Contributions	109,136	125,263	147,096	126,384	153,979
20-510-000-260-00 Workers Compensation	41,173	35,785	39,932	30,000	41,529
<b>Personnel Total</b>	<b>1,154,313</b>	<b>1,121,256</b>	<b>1,243,727</b>	<b>1,283,348</b>	<b>1,450,637</b>
20-510-000-280-00 Uniforms	14,676	20,450	23,163	20,400	20,400
20-510-000-290-00 Christmas Bonuses	3,393	3,357	3,880	3,988	22,198
20-510-000-340-00 Technical/Engineering Services	1,763	1,996	44,500	287,000	340,000
20-510-000-380-00 Dues & Membership	705	8,465	6,960	3,000	3,000
20-510-000-410-00 Utility Services	18,904	16,479	19,980	20,000	20,000
20-510-000-430-00 Maintenance & Repair Services	350,103	533,206	459,684	400,000	400,000
20-510-000-610-00 Tools/Supplies	365,318	455,024	463,524	383,000	383,000
20-510-000-620-00 Gas & Oil	52,579	61,810	53,199	70,000	70,000
20-510-000-625-00 Vehicle Expense	60,484	49,126	57,173	60,000	60,000
20-510-000-730-03 Elevated Water Tank	-	13,500	173,273	-	-
20-510-000-741-00 Machinery & Equipment	-	-	8,270	100,428	50,000
20-510-000-742-00 Vehicles	-	56,438	-	-	85,000
20-510-000-801-00 Operating Expense	3,844	8,704	9,322	5,000	8,000
20-510-000-984-00 Expansion	70,777	8,160	61,673	30,000	30,000
<b>Operations Total</b>	<b>942,545</b>	<b>1,236,716</b>	<b>1,384,602</b>	<b>1,382,816</b>	<b>1,491,598</b>
<b>TOTAL</b>	<b>2,096,858</b>	<b>2,357,972</b>	<b>2,628,329</b>	<b>2,666,164</b>	<b>2,942,235</b>

Expenses moved to Non-Departmental					
Lease Purchase 2016	43,625	-	-	-	-
Lease Purchase 2019	58,730	58,730	58,730	58,730	58,730
Lease Purchase 2022	-	20,188	20,188	20,188	19,328
SRF Principal 2007	107,774	110,271	112,721	114,848	117,454
SRF Interest 2007	18,208	15,762	13,261	11,134	8,528
SRF Principal 2014 WTP	46,548	47,326	48,086	48,742	49,543
SRF Interest 2014 WTP	11,695	10,933	10,157	9,500	8,700
Total expenses moved to Non-Departmental	286,580	263,210	263,143	263,143	262,284
<b>WATER TOTAL</b>	<b>2,383,438</b>	<b>2,621,182</b>	<b>2,891,472</b>	<b>2,929,308</b>	<b>3,204,519</b>

**SENECA LIGHT & WATER  
SEWER (511)  
FISCAL YEAR 2026**

SENECA LIGHT AND WATER	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 APPROVED
<b>511 Sewer</b>					
EXPENSES:					
20-511-000-110-00 Regular Employees	380,326	450,873	453,811	499,141	555,446
20-511-000-130-00 Overtime	38,509	45,875	49,433	50,000	50,000
20-511-000-210-00 Group Health Insurance	72,536	106,536	119,197	169,898	174,995
20-511-000-220-00 Social Security Contributions	32,411	37,021	38,306	42,187	47,290
20-511-000-230-00 Retirement Contributions	57,168	80,107	90,864	87,160	102,526
20-511-000-260-00 Workers Compensation	21,625	28,633	31,805	22,000	33,077
<b>Personnel Total</b>	<b>602,574</b>	<b>749,045</b>	<b>783,416</b>	<b>870,386</b>	<b>963,334</b>
20-511-000-280-00 Uniforms	8,265	12,850	12,625	15,000	15,000
20-511-000-290-00 Christmas Bonuses	1,354	2,057	2,112	2,328	12,723
20-511-000-340-00 Technical/Engineering Services	19,858	25,885	15,996	25,000	25,000
20-511-000-410-00 Utility Services	93,373	108,369	145,185	110,000	110,000
20-511-000-430-00 Maintenance & Repair Services	360,150	490,210	463,990	500,000	550,000
20-511-000-442-00 Rental of Equipment & Vehicles	1,413	-	5,076	-	-
20-511-000-513-00 Waste Water Treatment	2,864,785	3,272,205	3,902,377	3,990,000	4,240,000
20-511-000-513-01 Waste Water Treatment - 20% inc	238,374	-	-	-	-
20-511-000-610-00 Tools/Supplies	61,503	67,945	58,255	75,000	75,000
20-511-000-620-00 Gas & Oil	38,016	38,997	36,144	40,000	40,000
20-511-000-625-00 Vehicle Expense	23,017	39,489	30,173	40,000	40,000
20-511-000-730-00 Improvements other than Buildings	-	-	-	-	636,254
20-511-000-730-03 Sheep Farm/Bountyland Sewer Pr	132,282	-	-	-	-
20-511-000-741-00 Machinery & Equipment	-	54,207	13,726	285,000	-
20-511-000-742-00 Vehicles	73,700	169,051	61,917	-	-
20-511-000-801-00 Operating Expense	1,441	1,334	612	1,000	1,500
20-511-000-984-00 Expansion	4,652	-	988	-	-
<b>Operations Total</b>	<b>3,922,181</b>	<b>4,282,600</b>	<b>4,749,176</b>	<b>5,083,328</b>	<b>5,745,477</b>
<b>TOTAL</b>	<b>4,524,755</b>	<b>5,031,645</b>	<b>5,532,592</b>	<b>5,953,714</b>	<b>6,708,811</b>

Expenses moved to Non-Departmental					
Lease Purchase 2019	14,912	14,912	14,912	14,912	14,912
Lease Purchase 2022	-	36,804	29,790	36,804	34,944
SRF lift stations 2018 - principal	258,731	263,402	268,571	273,579	278,814
SRF lift stations 2018 - interest	103,531	98,865	93,817	89,105	83,870
Total expenses moved to Non-Departmental	377,174	413,984	407,090	414,401	412,541
<b>SEWER TOTAL</b>	<b>4,901,930</b>	<b>5,445,628</b>	<b>5,939,682</b>	<b>6,368,115</b>	<b>7,121,352</b>

**SENECA LIGHT & WATER  
WATER PLANT (512)  
FISCAL YEAR 2026**

<b>SENECA LIGHT AND WATER</b>	<b>2022 ACTUAL</b>	<b>2023 ACTUAL</b>	<b>2024 ACTUAL</b>	<b>2025 BUDGET</b>	<b>2026 APPROVED</b>
<b>512 Water Plant</b>					
EXPENSES:					
20-512-000-110-00 Regular Employees	517,939	473,810	504,642	500,996	526,063
20-512-000-130-00 Overtime	68,558	84,533	81,692	80,000	95,000
20-512-000-210-00 Group Health Insurance	88,700	85,772	94,218	108,290	111,539
20-512-000-220-00 Social Security Contributions	45,270	41,504	44,578	44,624	48,402
20-512-000-230-00 Retirement Contributions	79,411	90,540	104,264	86,926	96,473
20-512-000-260-00 Workers Compensation	28,508	25,729	26,260	20,500	27,311
<b>Personnel Total</b>	<b>828,386</b>	<b>801,888</b>	<b>855,656</b>	<b>841,336</b>	<b>904,788</b>
20-512-000-280-00 Uniforms	9,598	9,287	8,363	10,000	11,000
20-512-000-290-00 Christmas Bonuses	2,382	2,093	2,274	2,328	11,640
20-512-000-340-00 Technical/Engineering Services	73,703	23,392	6,417	60,000	100,000
20-512-000-340-01 Shoreline	52,072	-	-	-	-
20-512-000-380-00 Dues & Memberships	34,382	36,010	39,888	35,000	36,000
20-512-000-410-00 Utility Services	486,951	491,150	610,092	490,000	650,000
20-512-000-430-00 Maintenance & Repair Services	549,969	456,616	307,648	330,000	350,000
20-512-000-442-00 Rental of Equipment & Vehicles	-	-	923	-	-
20-512-000-610-00 Tools/Supplies	157,615	116,689	31,908	30,000	30,000
20-512-000-610-01 Laboratory Supplies	-	-	12,642	50,000	45,000
20-512-000-620-00 Gas & Oil	3,524	2,305	1,523	4,000	3,000
20-512-000-660-00 Chemicals	61,120	79,211	196,874	180,000	225,000
20-512-000-730-00 Improvements other than Building	-	-	406,591	185,000	320,000
20-512-000-730-03 Erosion Control	-	5,733	68,579	-	-
20-512-000-741-00 Machinery & Equipment	-	855	-	17,000	15,000
20-512-000-742-00 Vehicles	-	-	8,500	-	-
20-512-000-801-00 Operating Expense	15,537	10,459	51,371	-	-
20-512-000-801-01 Operating - Building	-	-	307	10,000	35,000
20-512-000-801-02 Operating - Treatment	-	-	-	20,000	40,000
<b>Operations Total</b>	<b>1,446,855</b>	<b>1,233,802</b>	<b>1,753,901</b>	<b>1,423,328</b>	<b>1,871,640</b>
<b>TOTAL</b>	<b>2,275,241</b>	<b>2,035,689</b>	<b>2,609,557</b>	<b>2,264,664</b>	<b>2,776,428</b>
<b>Expenses moved to Non-Departmental</b>					
20-512-000-995-00 Bond Principal	254,500	260,500	266,500	267,000	-
20-512-000-996-00 Bond Interest	42,221	36,418	30,479	3,044	-
20-512-000-995-01 2014 SRF Principal WTP	494,704	502,977	511,051	518,029	526,539
20-512-000-996-01 2014 SRF Interest WTP	124,295	116,192	107,948	100,970	92,460
Total expenses moved to Non-Departmental	915,720	916,087	915,978	889,043	618,999
<b>WATER PLANT TOTAL</b>	<b>3,190,960</b>	<b>2,951,776</b>	<b>3,525,534</b>	<b>3,153,707</b>	<b>3,395,427</b>

**SENECA LIGHT & WATER  
ELECTRICAL GEN/PURCHASE (513)  
FISCAL YEAR 2026**

<b>SENECA LIGHT AND WATER</b>	<b>2022 ACTUAL</b>	<b>2023 ACTUAL</b>	<b>2024 ACTUAL</b>	<b>2025 BUDGET</b>	<b>2026 APPROVED</b>
<b>513 Electrical Gen/Purch.</b>					
EXPENSES:					
20-513-000-110-00 Regular Employee	75,756	67,884	68,973	71,042	149,167
20-513-000-210-00 Group Health Insurance	8,281	8,503	9,287	9,778	10,071
20-513-000-220-00 Social Security Contributions	5,992	5,209	5,387	5,455	11,598
20-513-000-230-00 Retirement Contributions	10,494	11,203	12,560	12,475	27,685
20-513-000-260-00 Workers Compensation	9,039	5,062	5,518	5,000	5,738
<b>Personnel Total</b>	<b>109,562</b>	<b>97,860</b>	<b>101,724</b>	<b>103,750</b>	<b>204,260</b>
20-513-000-280-00 Uniforms	550	550	550	550	1,100
20-513-000-290-00 Christmas Bonuses	217	271	271	271	2,436
20-513-000-340-00 Technical/Engineering Services	48,409	51,663	46,948	60,000	60,000
20-513-000-380-00 Dues & Memberships	-	-	2,342	-	3,000
20-513-000-410-00 Utility Services	841	695	954	750	750
20-513-000-430-00 Maintenance & Repair Services	66,160	88,047	116,394	100,000	120,000
20-513-000-610-00 Tools/Supplies	2,875	664	919	5,000	5,000
20-513-000-620-00 Gas & Oil	306,289	295,634	156,014	300,000	300,000
20-513-000-801-00 Operating Expense	8,214	8,244	4,443	9,000	9,000
20-513-000-983-04 Energy Purchased-SEPA	185,400	195,188	186,060	200,000	200,000
20-513-000-983-05 Energy Purchased-ENEL	36,551	60,012	46,495	60,000	60,000
20-513-000-983-06 Energy Purchased - Santee Cooper	6,913,859	7,086,141	8,185,375	7,800,000	9,500,000
20-513-000-984-03 Goddard & WTP	-	-	-	1,000,000	-
<b>Operations Total</b>	<b>7,569,364</b>	<b>7,787,108</b>	<b>8,746,765</b>	<b>9,535,571</b>	<b>10,261,286</b>
<b>TOTAL</b>	<b>7,678,927</b>	<b>7,884,968</b>	<b>8,848,489</b>	<b>9,639,321</b>	<b>10,465,546</b>

<b>Expenses moved to Non-Departmental</b>					
Bond Principal	475,066	486,267	497,467	498,400	-
Bond Interest	78,812	67,980	56,893	5,682	-
Total expenses moved to Non-Departmental	553,878	554,247	554,360	504,082	-
<b>ELECTRICAL GEN/PURCH TOTAL</b>	<b>8,232,805</b>	<b>8,439,215</b>	<b>9,402,849</b>	<b>10,143,403</b>	<b>10,465,546</b>



**SENECA LIGHT & WATER  
MAINTENANCE (514)  
FISCAL YEAR 2026**

SENECA LIGHT AND WATER	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 APPROVED
<b>514 Maintenance</b>					
EXPENSES:					
20-514-000-110-00 Regular Employees	409,566	407,374	412,479	402,105	426,974
20-514-000-130-00 Overtime	122,986	153,222	175,863	75,000	75,000
20-514-000-210-00 Group Health Insurance	75,408	96,595	106,970	112,422	115,795
20-514-000-220-00 Social Security Contributions	42,143	42,747	46,110	36,660	39,229
20-514-000-230-00 Retirement Contributions	74,152	93,277	107,589	70,215	78,808
20-514-000-260-00 Workers Compensation	42,745	32,424	42,646	50,000	44,352
<b>Personnel Total</b>	<b>767,000</b>	<b>825,640</b>	<b>891,658</b>	<b>746,402</b>	<b>780,158</b>
20-514-000-280-00 Uniforms	2,847	2,881	3,450	6,075	8,000
20-514-000-290-00 Christmas Bonuses	1,949	1,985	1,859	2,112	10,828
20-514-000-430-00 Maintenance & Repairs	2,030	350	72	1,500	1,500
20-514-000-570-00 Training	47	630	1,152	15,000	15,000
20-514-000-610-00 Tools & Supplies	50,352	39,485	36,065	54,000	60,000
20-514-000-620-00 Gas & Oil	30,914	33,792	28,688	41,850	50,000
20-514-000-625-00 Vehicle Expense	17,775	26,271	9,989	18,900	20,000
20-514-000-720-00 Buildings	-	-	-	-	50,000
20-514-000-741-00 Machinery & Equipment	-	544	1,453	13,500	-
20-514-000-742-00 Vehicle	-	83,849	-	-	-
20-514-000-801-00 Operating Expense	13,501	15,723	21,414	18,900	20,000
<b>Operations Total</b>	<b>119,416</b>	<b>205,509</b>	<b>104,141</b>	<b>171,837</b>	<b>235,328</b>
<b>TOTAL</b>	<b>886,415</b>	<b>1,031,149</b>	<b>995,798</b>	<b>918,239</b>	<b>1,015,486</b>

Expenses moved to Non-Departmental					
Lease of Backhoe & Excavator	26,175	-	-	-	-
Lease Purchase 2019	5,902	5,902	5,902	5,902	5,902
Lease Purchase 2022	-	13,914	13,914	13,914	14,660
Total expenses moved to Non-Departmental	32,077	19,816	19,817	19,817	20,563
<b>MAINTENANCE TOTAL</b>	<b>918,492</b>	<b>1,050,965</b>	<b>1,015,615</b>	<b>938,056</b>	<b>1,036,049</b>

**SENECA LIGHT & WATER  
NON-DEPARTMENTAL (515)  
FISCAL YEAR 2026**

<b>SENECA LIGHT AND WATER</b>	<b>2022 ACTUAL</b>	<b>2023 ACTUAL</b>	<b>2024 ACTUAL</b>	<b>2025 BUDGET</b>	<b>2026 APPROVED</b>
<b>Non-Departmental</b>					
20-515-000-300-13 Independent Audit	85,793	86,071	112,752	90,000	90,000
20-515-000-300-15 Information Technology Service	147,366	141,224	159,786	200,000	200,000
20-515-000-423-00 Cleaning Services & Supplies	53,560	78,816	85,257	90,000	90,000
20-515-000-520-00 Insurance	414,541	288,049	178,217	345,000	360,000
20-515-000-530-00 Communications & Telephone	148,580	119,461	126,376	160,000	140,000
<b>Operational Total</b>	<b>849,840</b>	<b>713,621</b>	<b>662,388</b>	<b>885,000</b>	<b>880,000</b>
20-515-000-806-00 Lease Purchase 2019	162,554	165,773	169,055	182,847	175,816
20-515-000-806-01 Lease Purchase 2019 Interest	20,293	14,886	11,561	-	7,031
20-515-000-802-00 Lease Purchase 2016	98,155	-	-	-	-
20-515-000-807-00 Lease Purchase 2022	-	85,905	76,811	93,319	77,728
20-515-000-807-01 Lease Purchase 2022 Interest	-	11,981	13,466	-	12,468
20-515-000-995-01 2013 Revenue Bonds Principal	478,462	445,049	455,064	460,015	469,683
20-515-000-996-01 2013 Revenue Bonds Interest	63,563	56,325	48,919	35,114	27,537
20-515-000-995-00 Bond Principal	848,333	868,333	888,333	890,000	-
20-515-000-996-00 Bond Interest	140,735	121,393	101,595	10,146	-
20-515-000-995-02 SRF Principal 2007	107,774	110,271	112,721	114,848	117,454
20-515-000-996-02 SRF Interest 2007	18,208	15,762	13,261	11,134	8,528
20-515-000-995-03 SRF Principal 2014 WTP	541,252	550,303	559,137	566,772	576,082
20-515-000-996-03 SRF Interest 2014 WTP	135,990	127,125	118,105	110,470	101,160
20-515-000-995-04 SRF lift stations-principal	258,731	263,402	268,571	273,579	278,814
20-515-000-996-04 SRF lift stations-interest	103,531	98,865	93,817	89,105	83,870
<b>Debt Total</b>	<b>2,977,582</b>	<b>2,935,374</b>	<b>2,930,417</b>	<b>2,837,351</b>	<b>1,936,172</b>
<b>NON-DEPARTMENTAL TOTAL</b>	<b>3,827,422</b>	<b>3,648,994</b>	<b>3,592,805</b>	<b>3,722,351</b>	<b>2,816,172</b>

**SENECA LIGHT & WATER  
OTHER FINANCING USES  
FISCAL YEAR 2026**

<b>SENECA LIGHT AND WATER</b>	<b>2022 ACTUAL</b>	<b>2023 ACTUAL</b>	<b>2024 ACTUAL</b>	<b>2025 BUDGET</b>	<b>2026 APPROVED</b>
<b>OTHER FINANCING USES</b>					
20-390-013-000-00 Transfer to SIC	-	200,000	-	-	-
20-xxx-000-231-00 Pension Liability	(472,136)	183,985	196,703	-	-
20-505-000-981-00 Transfer to City	5,000,000	5,240,000	5,240,000	5,595,000	5,831,966
20-505-000-982-00 Capital Transfer to City	139,412	167,753	322,031	-	-
20-505-000-700-00 Depreciation Expense	2,514,016	2,707,543	2,823,762	2,000,000	2,000,000
Replenish Emergency Funds	-	-	-	4,515,609	-
<b>OTHER FINANCING SOURCES TOTAL</b>	<b>7,181,292</b>	<b>8,499,281</b>	<b>8,582,496</b>	<b>12,110,609</b>	<b>7,831,966</b>

**SENECA LIGHT & WATER  
CAPITAL EXPENDITURES  
FISCAL YEAR 2026**

		<b>2026 PROPOSED</b>
<b>Capital Expenditures:</b>		
<b>Engineering</b>	2 - F-150 4x4 Crew Cab	90,000
<b>Electric</b>	Improvements other than buildings	2,000,000
<b>Water</b>	3500 4-door pick-up w/ brush guard & towing package with tool body	85,000
	Security camera system - Hospital Water Tank	25,000
	Security camera system - Ebenezer Water Tank	25,000
<b>Sewer</b>	Lift Station Improvements - SNS South	600,000
	Shoreline stabilization project	36,254
	Shoreline stabilization project <i>(ARPA project)</i>	17,395
	Normandy Shores project <i>(ARPA project)</i>	86,398
<b>Water Plant</b>	Replacement of raw water check valves	100,000
	Refurbishment of pipe galleries and plant buildings	150,000
	Replacement of valves and actuators on filters 5 & 6	70,000
<b>Maintenance</b>	Building improvements	50,000
<b>TOTAL</b>		<b>3,335,047</b>

## LIGHT & WATER FEE SCHEDULE

### Electric Rates\*

		FY 2025	FY 2026
<b>Residential:</b>			
<b><i>Regular Electric</i></b>	Customer Base Charge	\$14.59	\$14.59
	Energy Charge	\$ 0.11520 / kwh	\$ 0.11520 / kwh
<b><i>All Electric</i></b>	Customer Base Charge	\$14.59	\$14.59
	Energy Charge	\$ 0.11520 / kwh	\$ 0.11520 / kwh
<b>Commercial:</b>			
<b><i>Commercial</i></b>	Customer Base Charge	\$ 35.05	\$ 35.05
	Demand Charge	\$ 16.05 / kw	\$ 16.05 / kw
	Energy Charge	\$ 0.08688 / kwh	\$ 0.08688 / kwh
<b><i>Commercial Large</i></b>	Customer Base Charge	\$ 35.05	\$ 35.05
	Demand Charge	\$ 16.05 / kw	\$ 16.05 / kw
	Energy Charge	\$ 0.08377 / kwh	\$ 0.08377 / kwh
<b><i>Commercial Non-Demand</i></b>	Customer Base Charge	\$ 29.63	\$ 29.63
	Energy Charge	\$ 0.12350 / kwh	\$ 0.12350 / kwh
<b>Industrial:</b>			
	Customer Base Charge	\$ 101.00	\$ 101.00
	Demand Charge	\$ 20.00 / kw	\$ 20.00 / kw
	Energy Charge	\$ 0.07111 / kwh	\$ 0.07111 / kwh
<b>Schools:</b>			
<b><i>Schools Demand</i></b>	Customer Base Charge	\$ 51.00	\$ 51.00
	Demand Charge	\$ 12.00 / kw	\$ 12.00 / kw
	Energy Charge	\$ 0.08500 / kwh	\$ 0.08500 / kwh
<b><i>Schools Non-Demand</i></b>	Customer Base Charge	\$ 29.63	\$ 29.63
	Energy Charge	\$ 0.12350 / kwh	\$ 0.12350 / kwh

**\* A monthly reserve fund surcharge of 3.4% will be added to each electric bill**

## LIGHT & WATER FEE SCHEDULE

### Sewer Rates

		FY 2025	FY 2026
<b>Inside:</b>			
<i>Residential</i>	Customer Charge	\$7.17	\$7.17
	Volume Charge/1,000	\$3.79	\$3.79
<i>Commercial</i>	Customer Charge	\$7.17	\$7.17
	Volume Charge/1,000	\$3.79	\$3.79
<b>Outside:</b>			
<i>Residential</i>	Customer Charge	\$11.60	\$11.60
	Volume Charge/1,000	\$5.62	\$5.62
<i>Commercial</i>	Customer Charge	\$11.60	\$11.60
	Volume Charge/1,000	\$5.62	\$5.62

### Seneca Light & Water - Sewer Tap & User Fees

<b>Inside:</b>	4" Tap	\$650.00	\$650.00
	User Fee	\$400.00	\$400.00
<b>Outside:</b>	4" Tap	\$850.00	\$850.00
	User Fee	\$600.00	\$600.00

### Oconee Joint Regional Sewer Authority - Sewer Rates

<i>Residential</i>	Customer Charge	\$10.00	\$10.00
	Volume Charge/1,000	5.39	5.39
<i>Nonresidential</i>	Customer Charge	\$15.00	\$15.00
	Volume Charge/1,000	\$7.37	\$7.37

## LIGHT & WATER FEE SCHEDULE

### Water Rates

		FY 2025	FY 2026
<b>Residential:</b>			
<i>Inside</i>	¾"	\$12.64	\$12.64
	1"	\$16.80	\$16.80
	2"	\$24.93	\$24.93
	3"	\$42.93	\$42.93
	4"	\$66.62	\$66.62
	6"	\$123.53	\$123.53
	8"	\$210.72	\$210.72
<i>Volume Charge</i>	Per 1,000 Gallons	\$3.80	\$3.80
<i>Outside</i>	¾"	\$15.55	\$15.55
	1"	\$26.83	\$26.83
	2"	\$70.48	\$70.48
	3"	\$129.73	\$129.73
	4"	\$205.86	\$205.86
	6"	\$394.08	\$394.08
	8"	\$618.49	\$618.49
<i>Volume Charge</i>	Per 1,000 Gallons	\$6.27	\$6.27
<b>Commercial:</b>			
<i>Inside</i>	¾"	\$19.32	\$19.32
	1"	\$20.97	\$20.97
	2"	\$37.90	\$37.90
	3"	\$65.20	\$65.20
	4"	\$100.03	\$100.03
	6"	\$175.66	\$175.66
	8"	\$298.26	\$298.26
<i>Volume Charge</i>	Per 1,000 Gallons	\$4.06	\$4.06
<i>Outside</i>	¾"	\$25.99	\$25.99
	1"	\$28.45	\$28.45
	2"	\$53.84	\$53.84
	3"	\$94.77	\$94.77
	4"	\$147.04	\$147.04
	6"	\$260.47	\$260.47
	8"	\$444.37	\$444.37
<i>Volume Charge</i>	Per 1,000 Gallons	\$6.27	\$6.27
<b>Industrial:</b>			
<i>Inside</i>	¾"	\$20.50	\$20.50
	1"	\$36.98	\$36.98
	2"	\$105.19	\$105.19
	3"	\$291.54	\$291.54
	4"	\$620.92	\$620.92
	6"	\$1,200.04	\$1,200.04
	8"	\$1,890.53	\$1,890.53
<i>Volume Charge</i>	Per 1,000 Gallons	\$4.27	\$4.27

## LIGHT & WATER FEE SCHEDULE

Water Rates (cont.)			
		FY 2025	FY 2026
<b>Outside</b>	¾"	\$37.82	\$37.82
	1"	\$70.09	\$70.09
	2"	\$204.38	\$204.38
	3"	\$386.69	\$386.69
	4"	\$620.92	\$620.92
	6"	\$1,200.04	\$1,200.04
	8"	\$1,890.53	\$1,890.53
<b>Volume Charge</b>	Per 1,000 Gallons	\$4.60	\$4.60
<b>Water Yard Meter:</b>			
<b>Inside</b>	¾"	\$13.25	\$13.25
	1"	\$21.88	\$21.88
	2"	\$60.88	\$60.88
	3"	\$114.37	\$114.37
	4"	\$178.55	\$178.55
	6"	\$344.53	\$344.53
	8"	\$506.84	\$506.84
<b>Volume Charge</b>	Per 1,000 Gallons	\$3.72	\$3.72
<b>Outside</b>	¾"	\$20.45	\$20.45
	1"	\$37.73	\$37.73
	2"	\$115.72	\$115.72
	3"	\$222.73	\$222.73
	4"	\$351.11	\$351.11
	6"	\$683.03	\$683.03
	8"	\$1,007.66	\$1,007.66
<b>Volume Charge</b>	Per 1,000 Gallons	\$6.13	\$6.13
<b>Water Tap &amp; User Fees</b>			
		FY 2025	FY 2026
<b>Inside City Limits</b>	¾" Tap	\$1,300.00	\$1,300.00
	User Fee	\$400.00	\$400.00
¾" Tap	Contractor Made	\$400.00	\$400.00
	1" Tap	\$1,500.00	\$1,500.00
	User Fee	\$400.00	\$400.00
1" Tap	Contractor Made	\$500.00	\$500.00
<b>Outside City Limits</b>	¾" Tap	\$1,700.00	\$1,700.00
	User Fee	\$600.00	\$600.00
¾" Tap	Contractor Made	\$500.00	\$500.00
	1" Tap	\$1,900.00	\$1,900.00
	User Fee	\$600.00	\$600.00
1" Tap	Contractor Made	\$600.00	\$600.00





**FY 2026**  
**Council Approved Budget**

**OTHER FUNDS**

**June 10, 2025**

**CITY OF SENECA  
ORDINANCE NO. 2025-12**

**AN ORDINANCE TO ADOPT A BUDGET FOR  
THE HOSPITALITY AND ACCOMMODATIONS TAX ACCOUNT  
FOR ITS FISCAL YEAR ENDING JUNE 30, 2026**

NOW, THEREFORE, upon motion of City Council and BY CITY COUNCIL, in Council duly assembled, and with a quorum present and voting, BE IT ORDAINED:

The proposed budget for the Hospitality and Accommodations Tax Account for its fiscal year ending June 30, 2026, and the estimated revenue required to effect the same, as attached hereto as Exhibit "A" and incorporated herein in its entirety by reference, is hereby adopted.

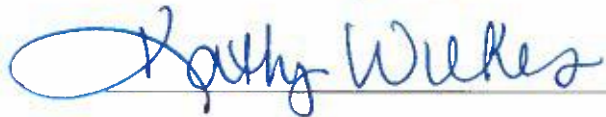
This Ordinance shall become effective upon second and final reading, as indicated below.

PROPOSED ORDINANCE APPROVED AS TO FORM this 10<sup>th</sup> day of June, 2025.

  
\_\_\_\_\_  
R. Boatner Bowman, City Attorney

APPROVED AND RATIFIED on First Reading this 13<sup>th</sup> day of May, 2025 by a vote of

9 YES      0 NO      0 ABSTAIN

  
\_\_\_\_\_, Clerk

APPROVED, RATIFIED AND ADOPTED on Second and Final Reading this 10<sup>th</sup> day of June, 2025 by a vote of:

9 YES      0 NO      0 ABSTAIN

  
\_\_\_\_\_, Clerk

Attest:  
  
\_\_\_\_\_, Mayor

**CITY OF SENECA  
HAT FUNDS (30)  
FISCAL YEAR 2026**

		<b>2022 ACTUAL</b>	<b>2023 ACTUAL</b>	<b>2024 ACTUAL</b>	<b>2025 BUDGET</b>	<b>2026 APPROVED</b>
<b>REVENUE</b>						
30-330-004-000-00	HAT - Miscellaneous	4,890	2,967	9,522	5,000	5,000
30-330-005-000-00	Marathon Registration Sales	15,166	23,268	23,371	25,000	27,000
30-330-006-000-00	Booth Rent Fee	1,350	1,500	1,800	-	-
30-330-485-000-00	Hospitality	900,515	1,006,885	1,104,479	1,150,000	1,200,000
30-330-486-000-00	Local Accommodations Tax	90,756	125,198	127,115	130,000	130,000
30-364-490-000-00	Private Contributions & Grants	17,980	12,500	24,500	20,000	29,000
	<b>Revenue Total</b>	<b>1,030,656</b>	<b>1,172,318</b>	<b>1,290,788</b>	<b>1,330,000</b>	<b>1,391,000</b>
<b>EXPENDITURES</b>						
30-391-485-001-00	Transfer to Gen Fund	207,600	242,600	317,600	317,600	317,600
30-485-000-801-00	Operating Expense	-	-	3,853	-	-
30-485-000-802-00	Grants Award	-	-	-	10,000	10,000
30-485-000-803-00	HAT - Labor	74,859	87,906	145,577	140,000	200,000
30-485-000-804-00	HAT - Events Misc.	12,499	4,341	19,500	100,900	18,400
30-485-000-804-01	HAT - Seneca Fest Event	10,986	-	-	-	-
30-485-000-804-02	HAT - Jazz on The Alley	41,503	63,005	81,765	80,000	107,000
30-485-000-804-03	HAT - July 4th event	26,643	50,203	68,837	75,000	100,000
30-485-000-804-04	HAT - Cruise In	12,043	10,546	15,892	16,000	16,000
30-485-000-804-05	HAT - City Marathon	42,146	51,807	62,848	70,000	70,000
30-485-000-804-07	HAT - Halloween	8,707	8,037	10,242	11,000	9,000
30-485-000-804-08	HAT - Lunney House	8,842	-	-	-	-
30-485-000-804-09	HAT - Strickland Museum	13,204	-	-	-	-
30-485-000-804-10	HAT - Brew & Que	3,471	-	-	-	-
30-485-000-804-11	HAT - Jeep Fest	4,515	4,823	5,458	6,000	6,000
30-485-000-804-12	HAT - Jazz Fest	362	393	-	3,500	-
30-485-000-804-13	HAT - Downtown Christmas	170,781	209,213	244,376	200,000	220,000
30-485-000-804-15	HAT - Juneteenth	12,541	31,330	7,963	50,000	45,000
30-485-000-804-16	HAT - Hispanic Heritage	20,336	14,850	-	10,000	7,000
30-485-000-804-17	HAT - Memorial Day Kickoff	-	12,516	13,142	13,000	13,000
30-485-000-804-18	HAT - Youth Carnival	-	8,925	18,236	20,000	40,000
30-485-000-804-19	HAT - Story Trail Park	-	1,500	-	-	-
30-485-000-804-20	HAT - Sesquicentennial	-	93,962	63,310	-	-
30-485-000-804-21	HAT - Arts, History and Culture	-	56,584	50,232	40,000	50,000
30-485-000-804-22	HAT - Fishing Tournament Sponsorship	-	-	-	10,000	-
30-485-000-805-00	HAT - Advertising	100,439	106,497	104,840	100,000	105,000
30-485-000-807-00	HAT - Downtown Improvements	2,498	34,862	39,583	50,000	50,000
30-485-000-809-00	HAT - Seneca Mural Project	1,500	-	1,282	7,000	7,000
	<b>Total Expenditures</b>	<b>775,476</b>	<b>1,093,901</b>	<b>1,423,965</b>	<b>1,330,000</b>	<b>1,391,000</b>
<b>HAT FUND TOTAL</b>		<b>255,180</b>	<b>78,417</b>	<b>(133,178)</b>	<b>-</b>	<b>-</b>

**CITY OF SENECA  
ACCOMMODATIONS TAX FUND (31)  
FISCAL YEAR 2026**

	<b>2022 ACTUAL</b>	<b>2023 ACTUAL</b>	<b>2024 ACTUAL</b>	<b>2025 BUDGET</b>	<b>2026 APPROVED</b>
REVENUE					
31-335-000-000-00    State Accom Tax	131,755	182,764	185,509	150,000	150,000
<b>Revenue Total</b>	<b>131,755</b>	<b>182,764</b>	<b>185,509</b>	<b>150,000</b>	<b>150,000</b>
EXPENDITURES					
31-390-001-000-00    Transfer to Gen Fund	30,338	32,888	33,025	31,250	31,250
31-390-002-000-00    Transfer to GF - Museum employees 65%	69,391	102,547	104,331	81,250	81,250
31-490-000-801-00    Tourism Related Expenditure 30%	32,027	47,329	48,153	37,500	37,500
<b>Total Expenditures</b>	<b>131,755</b>	<b>182,764</b>	<b>185,509</b>	<b>150,000</b>	<b>150,000</b>
<b>ACCOMMODATIONS FUND TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**CITY OF SENECA  
C FUNDS (34)  
FISCAL YEAR 2026**

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 APPROVED
REVENUE					
34-334-481-000-00 C-Funds	636,500	56,117	-	1,656,985	-
C-Funds (prior year)	-	-	779,919	-	1,642,485
<b>Total Revenue</b>	636,500	56,117	779,919	1,656,985	1,642,485
EXPENDITURES					
34-481-000-730-00 Street Improvements C-Funds (streets)	636,500	56,117	-	1,056,985	1,054,485
34-481-000-730-00 Street Improvements C-Funds (prior year/Hillandale)	-	-	779,919	-	-
34-481-000-730-01 L&W Waterline Relocation	-	-	-	600,000	588,000
<b>Total Expenditures</b>	636,500	56,117	779,919	1,656,985	1,642,485
<b>C FUNDS TOTAL</b>	-	-	-	-	-

**CITY OF SENECA  
SENECA FACILITIES CORP (81)  
FISCAL YEAR 2026**

		<b>2022 ACTUAL</b>	<b>2023 ACTUAL</b>	<b>2024 ACTUAL</b>	<b>2025 BUDGET</b>	<b>2026 APPROVED</b>
<b>REVENUE</b>						
81-361-000-000-00	Interest Income	1,056	122,975	392	-	-
81-390-004-000-00	Miscellaneous Income	-	-	49,862	-	-
81-390-005-000-00	Other Financing Sources	-	822,708	-	-	-
81-390-010-000-00	Lease Income	915,490	821,039	898,631	934,080	934,080
81-391-001-000-00	Transfer from General Fund-PWB	150,003	149,775	150,938	149,016	150,007
<b>Total Revenue</b>		<b>1,065,404</b>	<b>1,916,497</b>	<b>1,099,824</b>	<b>1,083,096</b>	<b>1,084,087</b>
<b>EXPENSES</b>						
81-415-000-300-13	Professional Services	3,223	8,108	9,106	5,000	10,000
81-415-000-300-15	Bank Charges	36	81	15	100	100
81-415-000-330-00	Contract Labor ( Ken Burgess)	13,400	23,800	48,750	25,000	25,000
81-415-000-331-00	Other Professional Services	-	-	106	-	-
81-415-000-335-00	Management Fees	161,667	161,667	161,667	161,667	161,667
81-415-000-410-00	Utilities	49,293	47,612	39,845	50,000	50,000
81-415-000-430-xx	Repairs & Maintenance *Multiple upfit lines	135,274	68,522	191,820	60,000	60,000
81-415-000-520-00	Insurance	-	22,669	-	125,000	284,207
81-415-000-525-00	Property Taxes	47,156	45,895	45,397	50,000	47,000
81-415-000-530-00	Communications & Telephone	12,507	1,546	1,599	2,000	2,000
81-415-000-610-00	Tools & Supplies	-	1,000	-	-	-
81-415-000-700-00	Depreciation	134,352	175,200	175,200	180,000	180,000
81-415-000-720-02	2019 IPRB Property Upgrades	25,269	-	-	-	-
81-415-000-720-03	2019 IPRB Public Works Building	31,934	1,549,632	-	-	-
81-415-000-741-00	Machinery & Equipment	-	-	2,604	120,000	-
81-415-000-807-00	2019 IPRB Interest	126,471	115,613	104,348	96,719	85,024
81-415-000-807-01	2019 IPRB Principal	370,000	380,000	395,000	400,000	415,000
<b>Total Expense</b>		<b>1,110,581</b>	<b>2,601,344</b>	<b>1,175,456</b>	<b>1,275,486</b>	<b>1,319,998</b>
<b>SENECA FACILITIES CORP TOTAL</b>		<b>(45,177)</b>	<b>(684,848)</b>	<b>(75,632)</b>	<b>(192,390)</b>	<b>(235,911)</b>
<b>TOTAL FUND BALANCE</b>		<b>2,274,755</b>	<b>1,589,907</b>	<b>1,514,275</b>	<b>1,321,885</b>	<b>1,278,364</b>

**CITY OF SENECA  
SENECA IMPROVEMENTS CORP (82)  
FISCAL YEAR 2026**

		<b>2022 ACTUAL</b>	<b>2023 ACTUAL</b>	<b>2024 ACTUAL</b>	<b>2025 BUDGET</b>	<b>2026 APPROVED</b>
<b>REVENUE</b>						
82-361-000-000-00	Interest Income	1,535	20,689	18,957	-	-
82-390-000-000-00	Transfer from L&W Gen Savings	-	200,000	-	-	-
82-390-004-000-00	Miscellaneous Income	-	-	-	173,678	-
82-390-005-000-00	Downtown Incentive Program	-	-	-	200,000	-
82-390-005-000-01	Other Financing Sources	-	-	213,576	-	-
82-390-006-000-00	Downtown Business Partners-LOC	81,250	75,000	-	75,000	75,000
82-391-000-000-00	Transfer - Capital	-	-	2,077,651	-	-
<b>Total Revenue</b>		<b>82,785</b>	<b>295,689</b>	<b>2,310,184</b>	<b>448,678</b>	<b>75,000</b>
<b>EXPENSES</b>						
82-416-000-300-13	Professional Services	25,398	7,225	5,278	-	8,000
82-416-000-300-15	Bank Charges	9	2	-	-	-
82-416-000-430-00	Maintenance	765	-	-	-	-
82-416-000-525-00	Property Taxes	594	635	3,500	15,000	6,662
82-416-000-600-02	Kimbrell's Building	1,736	-	-	-	-
82-416-000-600-03	Harper's Building	102,919	-	-	-	-
82-416-000-610-00	Tools & Supplies	29	-	-	-	-
82-416-000-700-00	Depreciation	13,621	21,690	21,690	15,000	15,000
82-416-000-801-00	LOC - Principal	21,773	30,236	-	-	-
82-416-000-802-00	LOC - Interest	32,604	25,501	-	-	-
82-416-000-804-00	Downtown Incentive Program	154,498	110,961	92,604	387,050	167,300
<b>Total Expense</b>		<b>353,945</b>	<b>196,250</b>	<b>123,071</b>	<b>417,050</b>	<b>196,962</b>
<b>SENECA IMPROVEMENT CORP TOTAL</b>		<b>(271,160)</b>	<b>99,439</b>	<b>2,187,113</b>	<b>31,628</b>	<b>(121,962)</b>
<b>TOTAL FUND BALANCE</b>		<b>1,085,443</b>	<b>1,184,882</b>	<b>1,294,344</b>	<b>1,325,972</b>	<b>1,172,382</b>

**CITY OF SENECA  
ORDINANCE NO. 2025-13**

**AN ORDINANCE TO ADOPT A BUDGET  
FOR THE AMERICAN RESCUE PLAN ACT  
FOR THE FISCAL YEAR ENDING JUNE 30, 2026**

**BE IT ORDAINED** by the Mayor and Council of the City of Seneca this 10<sup>th</sup> day of June, 2025, in Council duly assembled and by the authority of same:

**SECTION 1. PREPARATION OF FISCAL YEAR 2025 BUDGET.** Pursuant to and in accordance with Section 6-1-80 of the South Carolina Code, the appropriate officials of the City of Seneca have prepared and will be presenting to the Council a budget for the fiscal year beginning July 1, 2025, and ending June 30, 2026 (the "Fiscal Year 2026 Budget"), as well as a budget appropriating American Rescue Plan Act (ARPA) funds as set forth herein.

**SECTION 2. American Rescue Plan Act.** On March 11, 2021, the ARPA was signed into law establishing the State and Local Fiscal Recovery Fund. This fund was intended to support governments in responding to the impacts of COVID-19 and their efforts to contain COVID-19. The City of Seneca received \$2,124,051 on September 27, 2021, and the remaining \$2,124,051 on October 12, 2022, from the State and Local Fiscal Recovery Fund (the "ARPA Funds"). The City has prepared this addition to the Fiscal Year 2026 Budget in order to appropriate the remaining ARPA Funds during Fiscal Year 2026.

**SECTION 3. APPROPRIATION OF ARPA FUNDS.** Pursuant to Section 5-9-40 of the South Carolina Code, the Council has the authority and responsibility to approve the annual budget and any necessary amendments or ancillary budgets thereto for the City of Seneca. Accordingly, ARPA funds are hereby appropriated as set forth below.


**SECTION 4. APPROPRIATION.** The beginning balance of the 2026 ARPA Budget in the amount of \$177,621 are hereby appropriated, allocated, and will be obligated and/or expended during Fiscal Year 2026 as set forth in Exhibit A hereto.

**SECTION 5. ADMINISTRATION AND TRANSFER.** The Administrator shall administer the budget and is authorized to transfer any sum from one budget line item to another or from one department or division to another; provided that no such transfer may be made from one fund to another fund, may conflict with any existing bond or other financial covenants, or may conflict with any previously adopted policy of Council. Changes or amendments that alter the total expenditures of any fund must be approved by Council.

**SECTION 6. ARPA-SPECIFIC ACCOUNTING AND REPORTING.** The chief financial officer of the City of Seneca (the "Finance Officer") is hereby directed to maintain sufficient specific detailed accounting records to satisfy the requirements of the grantor agency and the grant agreements. The Finance Officer is hereby directed to report the financial status of the expenditure of ARPA Funds to the Council on a quarterly basis.

**SECTION 7. SEVERABILITY.** Should any section, phrase, sentence, or portion of this Ordinance be found invalid by a court or competent jurisdiction, such finding shall not invalidate the remaining portions.

PROPOSED ORDINANCE APPROVED AS TO FORM this 10<sup>th</sup> day of June, 2025.

  
\_\_\_\_\_  
City Attorney



APPROVED AND RATIFIED on First Reading this 13<sup>th</sup> day of May, 2025  
by a vote of

9 YES

0 NO

0 ABSTAIN

\_\_\_\_\_, Clerk

10<sup>th</sup> APPROVED, RATIFIED AND ADOPTED on Second and Final Reading this  
day of June, 2025 by a vote of:

9 YES

0 NO

0 ABSTAIN

Kathy Wicks Clerk

Attest:

Ar Ar Mayor

**EXHIBIT A**

**BUDGET SUMMARY**

	<b>2025/2026 BUDGET</b>
<b>Revenues</b>	
Beginning ARPA balance (carried from FY25)	\$ 177,621
<b>Expenditures</b>	
Revenue Replacement	\$ 73,829
<b>Capital Projects</b>	
Water & Sewer Infrastructure	\$ 103,792