city of Seneca

FY 2027
Council Approved Budget

GENERAL FUND
June 30, 2026

CITY OF SENECA
ORDINANCE NO. 2026-13

AN ORDINANCE TO ADOPT A BUDGET FOR THE CITY OF SENECA FOR ITS FISCAL YEAR ENDING JUNE 30, 2027, AND TO PROVIDE FOR THE LEVY AND COLLECTION OF TAXES TO GENERATE REVENUES REQUIRED FOR THE BUDGET.

WHEREAS, 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.

WHEREAS, the proposed Budget for the City of Seneca for its fiscal year ending June 30, 2027 and the estimated revenues required to effect the same, which is documented in the General Fund Budget Proposed Budget for the fiscal year 2027, filed and kept in the City of Seneca's Finance office, and incorporated herein in its entirety by reference, is hereby adopted.

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: Levy of Taxes

To defray the costs of operation of the City of Seneca for its fiscal year of July 1, 2026 to June 30, 2027, 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 Six Five Hundred Fifty Thousand One Hundred Twenty Eight and 56/100 ($3,650,128.56) Dollars. SEVENTY-TWO POINT ZERO (72.0) 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 2: 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 3: 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 4: 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 with handling 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 5: Tax Anticipation Notes

The City Administrator is hereby authorized to arrange for the issuance of tax anticipation notes from time to time in anticipation of receipt of taxes by requesting bids for the issuance of such notes from such financial institutions as he shall determine. The aggregate amount of tax anticipation notes authorized here under to be issued by the City shall not exceed Three Million and No/100 Dollars ($3,000,000). The notes shall be issued in compliance with State and Federal law. The notes are designated as qualified tax-exempt obligations under Section 265(b). The City Administrator is authorized to award the notes to the financial institution offering the lowest rate of interest to the City and name the Paying Agent for the issue without further action from the City Council. Upon the specific approval of City Council, the note shall be executed by the Mayor or the City Administration and be attested by the Municipal Clerk. The City Administrator and the Mayor, or either of them, are authorized to determine all other matters necessary or incidental to the issuance of the tax anticipation notes, and that, absent a determination to the contrary, the notes shall be issued as a single, fully registered note, registered in the name of the purchaser thereof.

Section 6: 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 7: Effective Date

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

Section 8: 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 30th day of June, 2026.

City Attorney

APPROVED AND RATIFIED on First Reading this 2nd day of June, 2026 by a vote of

9 YES Ø NO Ø ABSTAIN

Kathy Wilkes, Clerk

APPROVED, RATIFIED AND ADOPTED on Second and Final Reading this 30th day of June, 2026 by a vote of:

9 YES Ø NO Ø ABSTAIN

Kathy Wilkes, Clerk

Attest:

, Mayor

3

CITY OF SENECA
BUDGET PROVISOS FOR FISCAL YEAR 2026-2027
ORDINANCE NO. 2026-13

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 herby 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 2027

REVENUES

GENERAL FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2027 APPROVED
REVENUES:					
Property Taxes	2,872,527	3,082,085	3,601,900	3,487,370	4,101,302
Franchise Fees	75,527	72,698	69,352	72,000	70,000
Licenses and Permits	2,898,939	3,322,658	3,706,138	3,703,643	4,103,643
Intergovernmental	650,000	1,300,000	1,300,000	1,300,000	1,300,000
Grants	-	27,419	54,229	-	-
State Intergovernmental	228,530	238,871	243,425	257,396	269,392
Garbage	1,151,493	1,182,591	1,271,161	1,266,000	1,371,850
Recreation	99,127	165,243	197,415	139,000	189,000
Court	56,720	51,324	50,205	45,000	48,000
Investment	813	4,005	169,074	-	-
Natural Gas Authority	155,451	170,936	143,255	150,000	150,000
Miscellaneous Income	116,589	149,763	132,323	116,500	124,000
Other Financing Sources	7,024,523	10,378,550	7,418,169	7,063,733	6,990,273
TOTAL REVENUE	**15,330,237**	**20,146,144**	**18,356,648**	**17,600,641**	**18,717,459**

EXPENDITURES

GENERAL FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2027 APPROVED
EXPENDITURES					
Municipal Judge (412)	256,110	242,957	253,402	298,178	302,836
Mayor/Council (413)	214,819	206,977	223,296	222,134	304,660
Finance/Administration (415)	920,874	1,035,148	1,263,485	1,031,968	1,583,721
Planning & Community Dev. (418)	468,454	403,976	438,672	497,006	566,835
Police (421)	3,978,536	4,635,195	4,659,033	4,760,759	4,326,889
Fire (422)	2,291,942	3,835,318	3,168,936	3,201,416	3,036,509
Street (431)	1,017,981	988,113	948,597	1,025,946	964,246
Sanitation and Recycling (432)	802,631	579,947	673,425	628,600	621,595
Motor Pool (435)	893,954	1,981,617	834,591	595,395	607,578
Recreation (450)	1,506,287	1,446,528	1,374,457	1,320,824	1,205,705
Grounds & Landscaping (455)	452,506	481,404	696,276	815,305	861,808
Arts, History and Culture (460)	487,902	337,890	401,044	425,179	330,673
Maintenance (514)	-	-	-	-	953,248
Non-Departmental (480)	2,097,684	2,247,885	2,702,823	2,593,796	2,701,191
Other Financing Uses	398,161	351,440	1,380,084	184,132	349,964
TOTAL EXPENDITURES	**15,787,842**	**18,774,395**	**19,018,121**	**17,600,641**	**18,717,459**

CITY OF SENECA
REVENUES
FISCAL YEAR 2027

GENERAL FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2027 APPROVED
REVENUE:					
10-311-001-000-00 Real Property Taxes	2,381,546	2,560,309	3,020,278	2,953,944	3,505,983
10-311-002-000-00 Vehicle Tax	300,873	331,116	373,299	343,425	385,318
10-311-003-000-00 Watercraft Tax	38,944	38,755	40,867	40,000	40,000
10-318-001-000-00 Other Taxes	151,164	151,905	167,456	150,000	170,000
10-318-002-000-00 Cable TV Franchise	27,616	25,561	23,457	27,000	25,000
10-318-003-000-00 Blue Ridge Electric Franchise	25,795	27,037	27,654	27,000	27,000
10-318-004-000-00 Bellsouth Tele Franchise	22,116	20,100	18,242	18,000	18,000
10-321-000-000-00 Business Licenses	2,783,333	3,068,675	3,326,006	3,353,143	3,753,143
10-321-002-000-00 Miscellaneous Permits	26,294	41,474	51,093	50,000	50,000
10-322-010-000-00 Building Permits	89,762	211,959	328,660	300,000	300,000
10-323-000-000-00 Building Inspection Fee	(450)	550	380	500	500
10-328-000-000-00 County Fire Protection	650,000	1,300,000	1,300,000	1,300,000	1,300,000
10-333-000-000-00 County Govt Grants	-	-	-	-	-
10-334-000-000-00 State Government Grants	-	25,127	50,000	-	-
10-334-422-000-00 SCMIT Grant	-	2,292	4,229	-	-
10-335-000-000-00 State Government Shared Revenue	210,080	220,471	231,425	239,896	251,892
10-335-002-000-00 State LOP Sunday Sales Alcohol	18,450	18,400	12,000	17,500	17,500
10-335-003-000-00 TNC Local Assessment	1,012	1,823	2,583	1,500	1,500
10-344-003-000-00 Garbage	1,151,493	1,182,591	1,271,161	1,266,000	1,371,850
10-347-001-000-00 General Recreation Revenue	14,704	9,046	11,425	5,000	5,000
10-347-003-000-00 Basketball	17,002	23,667	23,115	25,000	25,000
10-347-003-001-00 Basketball Sponsorship	1,550	1,200	-	-	-
10-347-004-000-00 Concession Stand	-	-	-	-	-
10-347-005-000-00 Soccer	16,821	16,916	14,810	15,000	15,000
10-347-005-001-00 Soccer Sponsorship	700	1,700	-	-	-
10-347-008-000-00 Baseball/Softball	20,098	26,691	20,856	25,000	25,000
10-347-008-001-00 Baseball/Softball Sponsorship	5,940	3,150	-	-	-
10-347-009-000-00 Football	13,986	15,618	12,815	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	107,249	50,000	100,000
10-347-013-000-00 Volleyball	3,106	3,309	4,035	3,000	3,000
10-347-013-001-00 Volleyball Sponsorship	-	700	-	-	-
10-347-014-000-00 Cheerleading	2,550	5,323	3,110	2,000	2,000
10-347-014-001-00 Cheerleading Sponsorship	1,400	-	-	-	-
10-348-000-000-00 Stage Rental	600	1,500	900	1,000	1,000
10-348-001-000-00 Tent Rental	675	225	589	500	500
10-348-002-000-00 Table/Chair Rental	2,289	2,072	1,650	1,000	1,000
10-351-001-000-00 Municipal Court Fines	47,685	43,209	42,201	40,000	40,000
10-351-002-000-00 Victim's Rights Revenue	9,035	8,114	8,004	5,000	8,000
10-361-000-000-00 Interest Revenue	59	87	163,097	-	-
10-361-000-000-01 Gain/Loss on Investments	754	3,918	5,976	-	-
10-364-000-000-00 Private Contribution/Donation	1,655	-	-	-	-
10-390-001-000-00 SC Housing Authority Tax	20,285	24,858	28,562	17,500	25,000
10-390-002-000-00 Natural Gas Authority	155,451	170,936	143,255	150,000	150,000
10-390-004-000-00 Miscellaneous Income	82,737	106,882	84,889	80,000	80,000
10-390-013-000-00 Police Officer Other	7,335	12,403	13,150	-	-
10-390-015-000-00 Canine Revenue	-	-	-	15,000	15,000
TOTAL REVENUE	**8,305,714**	**9,767,594**	**10,938,478**	**10,536,909**	**11,727,187**

CITY OF SENECA
OTHER FINANCING SOURCES
FISCAL YEAR 2027

GENERAL FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2027 APPROVED
Other Financing Sources					
REVENUE:					
10-390-003-000-00 Over/Short	(759)	3,376	(4)	-	-
10-390-005-000-00 Other Financing Sources	517,000	1,175,278	520,921	65,000	-
10-390-005-000-01 Insurance Recovery	61,612	52,032	131,263	-	-
10-390-010-000-00 Transfer from ATAX 31	32,888	33,025	33,757	31,250	33,000
10-390-010-000-01 Transfer from ATAX Museum Emp.	102,547	104,331	113,845	81,250	100,000
10-390-014-000-00 FEMA Reimbursement	74,500	2,443,829	333,127	500,000	-
10-390-015-000-00 Senior Solutions Revenue	-	-	-	-	30,000
10-391-001-000-00 Transfer from LW-Capital	167,753	358,164	8,842	-	-
10-391-002-000-00 Light and Water Transfers	5,240,000	5,240,000	5,595,000	5,831,966	6,273,006
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	266,605	440,132	157,448	-	-
10-391-485-000-00 Transfer from HAT	242,600	317,600	317,600	317,600	317,600
10-392-002-000-00 Proceed - Fixed Asset	158,110	49,117	44,703	75,000	75,000
OTHER FINANCING SOURCES TOTAL	**7,024,523**	**10,378,550**	**7,418,169**	**7,063,733**	**6,990,273**

CITY OF SENECA
MUNICIPAL JUDGE (412)
FISCAL YEAR 2027

GENERAL FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2027 APPROVED
412 Municipal Judge					
EXPENDITURE:					
10-412-000-110-00 Regular Employees	144,778	123,319	138,736	149,648	152,677
10-412-000-120-00 Temporary Help	-	123	405	-	-
10-412-000-130-00 Overtime	7,202	1,896	1,523	5,000	5,000
10-412-000-210-00 Group Health Insurance	33,735	35,694	42,489	51,970	43,636
10-412-000-220-00 Social Security Contributions	10,784	9,851	11,599	11,738	11,895
10-412-000-230-00 Retirement Contributions	24,142	22,400	24,984	27,775	28,337
10-412-000-260-00 Workers Compensation	1,675	389	1,377	404	1,432
Personnel Total	**222,316**	**193,671**	**221,112**	**246,534**	**242,976**
10-412-000-280-00 Uniforms	1,000	1,000	1,000	1,200	300
10-412-000-290-00 Christmas Bonuses	812	541	614	3,790	2,815
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	6,929	7,000	7,000
10-412-000-430-00 Maintenance & Repair Services	916	1,349	2,080	1,000	1,000
10-412-000-560-00 Postage	955	879	1,132	1,300	1,300
10-412-000-610-00 Tools/Supplies	2,946	2,238	2,278	2,000	2,000
10-412-000-620-00 Gas & Oil	-	-	-	-	2,500
10-412-000-625-00 Vehicle Expense	-	-	-	-	1,000
10-412-000-720-00 Buildings	-		-	13,910	20,500
10-412-000-741-00 Machinery & Equipment	-	527	7,265	-	-
10-412-000-742-00 Vehicle	-	-	-	-	-
10-412-000-801-00 Operating Expense	19,705	17,822	10,420	14,944	14,944
10-412-000-810-00 Jury Expense	531	-	572	3,000	3,000
Operations Total	**33,794**	**49,286**	**32,290**	**51,644**	**59,860**
MUNICIPAL JUDGE TOTAL	**256,110**	**242,957**	**253,402**	**298,178**	**302,836**

Expenditures moved to Non-Departmental					
Lease Purchase 2022	-	-	-	906	881
Xerox Lease	-	-	-	2,056	2,056
Total expenses moved to Non-Departmental	-	-	-	2,056	2,056
MUNICIPAL JUDGE TOTAL	**256,110**	**242,957**	**253,402**	**300,234**	**304,892**

CITY OF SENECA
MAYOR/COUNCIL (413)
FISCAL YEAR 2027

GENERAL FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2027 APPROVED
413 Mayor/Council					
EXPENDITURE:					
10-413-000-110-00 Salaries	73,839	75,748	75,748	75,748	75,748
10-413-000-210-00 Group Health Insurance	77,546	84,000	103,766	92,336	106,568
10-413-000-220-00 FICA Contributions	5,168	5,283	5,117	5,795	5,795
10-413-000-230-00 Retirement Contributions	11,094	12,084	12,121	12,641	11,342
10-413-000-260-00 Workers Compensation	2,601	1,070	680	1,113	707
Personnel Total	**170,248**	**178,186**	**197,432**	**187,634**	**200,160**
10-415-000-290-00 Christmas Party	-	-	-	-	35,000
10-413-000-580-00 Travel	23,878	20,841	17,652	20,000	20,000
10-413-000-630-00 Food	2,860	892	2,417	1,500	1,500
10-413-000-801-00 Operating Expense	15,463	4,207	5,177	10,000	10,000
10-413-000-802-00 Donations & Grants	-	-	-	-	35,000
10-414-000-801-00 Elections Operating Expense	2,370	2,850	617	3,000	3,000
Operations Total	**44,571**	**28,791**	**25,863**	**34,500**	**104,500**
MAYOR/COUNCIL TOTAL	**214,819**	**206,977**	**223,296**	**222,134**	**304,660**

CITY OF SENECA
FINANCE ADMINISTRATION (415)
FISCAL YEAR 2027

GENERAL FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2027 APPROVED
415 Finance Administration					
EXPENDITURE:					
10-415-000-110-00 Regular Employees	528,242	480,780	535,931	573,770	867,537
10-415-000-120-00 Temporary help	-	638	2,373	-	-
10-415-000-130-00 Overtime	4,845	4,126	4,972	5,000	10,000
10-415-000-210-00 Group Health Insurance	91,407	98,276	128,230	99,646	180,694
10-415-000-220-00 Social Security Contributions	40,243	37,181	40,033	45,042	67,455
10-415-000-230-00 Retirement Contributions	73,783	87,546	96,195	107,235	162,871
10-415-000-260-00 Workers Compensation	5,034	2,821	3,381	2,934	3,516
Personnel Total	**743,554**	**711,368**	**811,116**	**833,627**	**1,292,073**
10-415-000-280-00 Uniforms	3,650	3,224	3,699	3,300	900
10-415-000-290-00 Christmas Bonuses	1,611	1,660	1,787	10,016	4,223
10-415-000-330-00 Other Professional Services	53,619	66,860	79,197	70,000	70,000
10-415-000-380-00 Dues & Membership	7,318	7,596	8,299	7,500	7,500
10-415-000-430-00 Maintenance & Repair Services	6,610	18,949	13,168	12,000	12,000
10-415-000-540-00 Advertising	547	4,712	161	1,000	1,000
10-415-000-550-00 Printing & Binding	8,338	9,587	3,666	3,525	53,525
10-415-000-560-00 Postage	7,483	8,400	8,332	8,500	8,500
10-415-000-570-00 Training	763	2,475	1,921	10,000	15,000
10-415-000-580-00 Travel	9,318	5,976	1,688	10,000	15,000
10-415-000-610-00 Tools/Supplies	19,067	20,501	16,411	15,000	25,000
10-415-000-620-00 Gas & Oil	1,967	3,622	1,013	5,000	5,000
10-415-000-625-00 Vehicle Expense	186	1,394	124	1,000	1,000
10-415-000-630-00 Food	520	804	1,306	1,500	3,000
10-415-000-720-00 Buildings	15,882	79,401	121,485	-	-
10-415-000-741-00 Machinery & Equipment	7,285	8,010	111,582	10,000	-
10-415-000-742-00 Vehicles	-	32,868	29,500	-	-
10-415-000-743-00 Furniture & Fixtures	-	6,212	-	-	-
10-415-000-801-00 Operating Expense	33,155	41,529	49,032	30,000	70,000
Operations Total	**177,320**	**323,780**	**452,369**	**198,341**	**291,648**
TOTAL	**920,874**	**1,035,148**	**1,263,485**	**1,031,968**	**1,583,721**

Expenditures moved to Non-Departmental					
Independent Audit	47,646	137,490	76,421	60,000	65,000
City Attorney	51,543	53,393	57,996	55,000	60,000
Information Technology Service	187,621	200,525	222,277	300,000	321,178
Utility Services	428,062	432,373	504,586	425,000	500,000
Cleaning Services & Supplies	169,655	170,864	220,883	200,000	250,000
Insurance	293,049	183,938	527,982	350,000	350,000
Communications & Telephone	139,974	184,202	192,507	200,000	200,000
Xerox Lease	-	-	-	5,975	5,975
Lease Purchase 2019	5,645	5,645	5,645	5,645	5,645
Lease Purchase 2022	-	-	-	-	-
GO Bond 2020A Payment	248,800	244,975	246,150	247,240	248,245
GO Bond 2020B Payment	166,150	168,600	165,965	172,240	173,245
Total expenses moved to Non-Departmental	1,738,145	1,782,004	2,220,412	2,021,100	2,179,288
FINANCE ADMINISTRATION TOTAL	**2,659,019**	**2,817,152**	**3,483,897**	**3,053,068**	**3,763,009**

CITY OF SENECA
PLANNING & COMMUNITY DEVELOPMENT (418)
FISCAL YEAR 2027

GENERAL FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2027 APPROVED
418 Planning & Community Development					
EXPENDITURE:					
10-418-000-110-00 Regular Employees	206,290	211,364	239,369	296,762	301,794
10-418-000-130-00 Overtime	2,481	5,048	3,073	2,000	2,000
10-418-000-210-00 Group Health Insurance	47,115	64,758	51,121	57,647	52,502
10-418-000-220-00 Social Security Contributions	20,705	20,741	18,760	23,238	23,456
10-418-000-230-00 Retirement Contributions	44,514	50,075	42,782	371	56,384
10-418-000-260-00 Workers Compensation	5,027	2,873	2,533	2,988	2,635
Personnel Total	**326,133**	**354,859**	**357,639**	**383,006**	**438,770**
10-418-000-280-00 Uniforms	2,200	2,537	1,600	2,000	500
10-418-000-290-00 Christmas Bonuses	1,083	1,299	758	5,000	2,815
10-418-000-300-15 Information Technology Service	-	-	1,350	-	-
10-418-000-330-00 Other Professional	20,906	18,249	48,740	75,000	83,250
10-418-000-380-00 Dues & Memberships	1,134	1,018	1,252	2,000	2,000
10-418-000-430-00 Maintenance & Repair Services	410	819	1,745	1,000	1,000
10-418-000-540-00 Advertising	1,599	2,250	2,865	3,500	3,500
10-418-000-550-00 Printing & Binding	1,163	1,399	1,265	1,000	1,000
10-418-000-560-00 Postage	449	568	1,048	1,000	1,000
10-418-000-570-00 Training	5,391	5,586	1,617	3,500	3,500
10-418-000-580-00 Travel	2,854	1,800	449	3,500	3,500
10-418-000-610-00 Tools/Supplies	135	1,228	1,166	1,500	1,500
10-418-000-620-00 Gas & Oil	6,626	5,190	5,482	6,000	6,000
10-418-000-625-00 Vehicle Expense	4,496	1,191	1,395	4,000	2,000
10-418-000-640-00 Books & Periodicals	200	544	-	1,000	1,000
10-418-000-720-00 Building	-	-		-	-
10-418-000-741-00 Machinery & Equipment	4,045	3,088	1,256	-	11,500
10-418-000-742-00 Vehicle	44,278	-	-	-	-
10-418-000-801-00 Operating Expense	2,117	2,350	9,046	4,000	4,000
10-418-000-801-01 Electric Bus Expense	43,235	-	-	-	-
Operations Total	**142,321**	**49,117**	**81,034**	**114,000**	**128,065**
TOTAL	**468,454**	**403,976**	**438,672**	**497,006**	**566,835**

Expenditures moved to Non-Departmental					
Lease Purchase 2022	8,332	7,329	5,037	5,177	5,037
Total expenses moved to Non-Departmental	8,332	7,329	5,037	5,177	5,037
PLANNING & COMMUNITY DEV TOTAL	**476,786**	**411,305**	**443,709**	**502,183**	**571,872**

CITY OF SENECA
POLICE DEPARTMENT (421)
FISCAL YEAR 2027

GENERAL FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2027 APPROVED
421 Police					
EXPENDITURE:					
10-421-000-110-00 Regular Employees with PORS	2,092,257	2,112,390	2,156,782	1,849,487	1,889,416
10-421-000-110-00 Regular Employees with SCRS	-		-	496,632	170,379
10-421-000-110-01 Regular Employees - Victims Ad.	7,767	-	-	-	-
10-421-000-130-00 Overtime	170,692	169,065	335,206	220,000	171,443
10-421-000-210-00 Group Health Insurance	524,001	530,077	591,401	683,260	591,432
10-421-000-220-00 Social Security Contributions	170,512	176,514	191,986	200,382	172,965
10-421-000-230-00 Retirement Contributions	419,142	465,619	502,341	531,211	468,818
10-421-000-260-00 Workers Compensation	123,589	130,814	133,782	136,047	139,133
Personnel Total	**3,507,960**	**3,584,478**	**3,911,498**	**4,117,018**	**3,603,586**
10-421-000-280-00 Uniforms	28,355	22,456	25,878	28,656	55,000
10-421-000-290-00 Christmas Bonuses	10,648	10,107	10,287	53,250	29,737
10-421-000-380-00 Dues & Memberships	430	1,140	370	500	1,200
10-421-000-430-00 Maintenance & Repair Services	15,814	14,249	11,721	10,632	10,632
10-421-000-530-00 Communications & Telephone	-	-	8,501	-	-
10-421-000-540-00 Advertising	1,673	1,434	2,000	2,000	2,000
10-421-000-560-00 Postage	957	1,236	729	1,000	1,000
10-421-000-570-00 Training	8,112	7,840	14,980	15,000	15,000
10-421-000-580-00 Travel	3,171	2,267	8,063	7,000	7,000
10-421-000-610-00 Tools/Supplies	28,039	21,442	27,531	28,448	115,534
10-421-000-620-00 Gas & Oil	129,139	115,505	111,602	130,000	140,000
10-421-000-625-00 Vehicle Expense	54,549	72,980	75,095	50,000	50,000
10-421-000-630-00 Food	1,611	1,748	1,649	1,700	1,700
10-421-000-650-00 Investigative Supplies	2,393	11,876	10,546	11,500	11,500
10-421-000-655-00 Canine Operations	-	-	-	15,000	15,000
10-421-000-720-00 Buildings	62,429	431,632	157,448	-	-
10-421-000-730-00 Improvements other than buildings	-	-	-	-	-
10-421-000-741-00 Machinery & Equipment	78,447	54,070	117,500	85,055	-
10-421-000-742-00 Vehicles	3,389	236,637	110,337	156,000	220,000
10-421-000-801-00 Operating Expense	20,053	21,155	20,979	23,000	23,000
10-421-000-820-00 Drug Enforcement	21,367	22,944	32,322	25,000	25,000
Operations Total	**470,576**	**1,050,717**	**747,536**	**643,741**	**723,303**
POLICE DEPARTMENT TOTAL	**3,978,536**	**4,635,195**	**4,659,033**	**4,760,759**	**4,326,889**

Expenditures moved to Non-Departmental					
Xerox Lease	-	-	-	6,368	6,368
Total expenses moved to Non-Departmental	-	-	-	6,368	6,368
POLICE DEPARTMENT TOTAL	**3,978,536**	**4,635,195**	**4,659,033**	**4,767,127**	**4,333,257**

CITY OF SENECA
FIRE DEPARTMENT (422)
FISCAL YEAR 2027

GENERAL FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2027 APPROVED
422 Fire					
EXPENDITURE:					
10-422-000-110-00 Regular Employees with PORS	1,301,362	1,398,356	1,502,628	1,494,863	1,345,155
10-422-000-130-00 Overtime	49,468	91,182	301,886	350,000	350,000
10-422-000-210-00 Group Health Insurance	316,631	369,015	492,402	418,359	468,938
10-422-000-220-00 Social Security Contributions	99,994	112,258	135,782	144,114	132,007
10-422-000-230-00 Retirement Contributions	252,569	297,592	369,611	390,884	360,051
10-422-000-260-00 Workers Compensation	65,901	72,123	76,177	75,007	79,224
Personnel Total	**2,085,926**	**2,340,525**	**2,878,486**	**2,873,228**	**2,735,375**
10-422-000-280-00 Uniforms	8,397	11,058	15,405	13,500	16,500
10-422-000-290-00 Christmas Bonuses	6,064	6,082	7,381	38,982	30,428
10-422-000-330-00 Other Professional Services	-	30,000	-	-	-
10-422-000-430-00 Maintenance & Repair	31,022	118,328	44,474	38,000	38,500
10-422-000-570-00 Training	6,672	2,867	11,141	8,000	5,000
10-422-000-580-00 Travel	1,672	835	29	3,000	2,000
10-422-000-610-00 Tools/Supplies	22,717	46,710	42,480	48,000	55,000
10-422-000-620-00 Gas & Oil	38,029	33,994	28,174	32,000	37,000
10-422-000-625-00 Vehicle Expense	43,548	57,763	45,205	50,000	50,000
10-422-000-720-00 Buildings	-	-	-	-	25,000
10-422-000-730-00 Improvements other than Buildings	-	-	-	-	-
10-422-000-741-00 Machinery & Equipment	5,565	13,400	30,854	55,000	-
10-422-000-742-00 Vehicles	-	1,147,435	34,700	-	-
10-422-000-801-00 Operating Expense	42,331	26,322	30,605	41,706	41,706
Operations Total	**206,017**	**1,494,793**	**290,450**	**328,188**	**301,134**
TOTAL	**2,291,942**	**3,835,318**	**3,168,936**	**3,201,416**	**3,036,509**

Expenditures moved to Non-Departmental					
AIR PAK lease payment	35,342	35,342	35,342	35,342	35,342
Lease Payment - Oshkosh	107,433	107,433	204,762	204,762	204,762
Lease Purchase 2019	9,374	9,374	9,374	9,374	9,374
Lease Purchase 2022	-	-	6,785	6,974	6,785
Xerox Lease	-	-	-	3,294	3,294
Total expenses moved to Non-Departmental	152,149	152,149	256,264	259,746	259,557
FIRE DEPARTMENT TOTAL	**2,444,091**	**3,987,468**	**3,425,199**	**3,461,163**	**3,296,067**

CITY OF SENECA
STREET DEPARTMENT (431)
FISCAL YEAR 2027

GENERAL FUND		2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2027 APPROVED
431 Street						
EXPENDITURE:						
10-431-000-110-00	Regular Employees	359,272	411,323	382,033	443,222	416,768
10-431-000-130-00	Overtime	34,851	26,824	35,060	28,000	28,000
10-431-000-210-00	Group Health Insurance	134,791	147,584	133,068	168,952	136,661
10-431-000-220-00	Social Security Contributions	29,432	33,799	32,644	37,105	34,849
10-431-000-230-00	Retirement Contributions	65,816	80,932	76,154	87,327	82,413
10-431-000-260-00	Workers Compensation	25,316	27,590	26,748	28,694	27,818
	Personnel Total	**649,477**	**728,051**	**685,708**	**793,299**	**726,509**
10-431-000-280-00	Uniforms	9,818	10,477	9,870	12,978	12,800
10-431-000-290-00	Christmas Bonuses	2,491	2,689	1,967	13,806	10,774
10-431-000-430-00	Maintenance & Repair Services	20,237	40,404	23,996	25,000	25,000
10-431-000-570-00	Training	1,170	1,118	1,821	2,300	2,300
10-431-000-610-00	Tools/Supplies	4,723	4,106	5,080	7,000	12,000
10-431-000-620-00	Gas & Oil	74,903	60,519	53,539	55,000	64,000
10-431-000-626-00	Vehicle Expense	105,415	105,734	103,995	90,000	90,000
10-431-000-660-00	Chemicals & Fertilizer	5,843	1,281	621	5,000	9,000
10-431-000-741-00	Machinery & Equipment	118,841	22,417	36,860	10,000	-
10-431-000-742-00	Vehicles	13,000	4,650	18,400	-	-
10-431-000-801-00	Operating Expense	5,027	6,668	6,740	5,563	5,863
10-431-000-830-00	Beautification	-	-	-	6,000	6,000
	Operations Total	**368,504**	**260,062**	**262,888**	**232,647**	**237,737**
	TOTAL	**1,017,981**	**988,113**	**948,597**	**1,025,946**	**964,246**

Expenditures moved to Non-Departmental					
Lease Purchase 2022	28,098	27,795	25,664	26,379	25,664
Xerox Lease	-	-	-	737	737
Total expenses moved to Non-Departmental	28,098	27,795	25,664	27,116	26,401
STREET DEPARTMENT TOTAL	**1,046,079**	**1,015,908**	**974,261**	**1,053,062**	**990,647**

CITY OF SENECA
SANITATION AND RECYCLING (432)
FISCAL YEAR 2027

GENERAL FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2027 APPROVED
432 Sanitation & Recycling					
EXPENDITURE:					
10-432-000-110-00 Regular Employees	177,106	207,409	234,301	226,565	231,608
10-432-000-130-00 Overtime	13,483	17,297	21,856	18,000	18,000
10-432-000-210-00 Group Health Insurance	52,303	52,036	64,692	81,422	66,439
10-432-000-220-00 Social Security Contributions	14,446	18,060	20,080	19,206	19,460
10-432-000-230-00 Retirement Contributions	31,657	40,425	47,411	45,161	46,093
10-432-000-260-00 Workers Compensation	14,889	14,944	14,873	15,542	15,468
Personnel Total	**303,883**	**350,171**	**403,212**	**405,895**	**397,068**
10-432-000-280-00 Uniforms	2,750	2,544	1,648	3,245	4,000
10-432-000-290-00 Christmas Bonuses	1,191	1,137	1,137	6,497	4,764
10-432-000-430-00 Maintenance & Repair Services	1,100	168	2,805	1,400	1,400
10-432-000-442-00 Rental of Equipment & Vehicles	-	-	-	-	-
10-432-000-530-00 Communications & Telephone	-	1,599	5,484	4,000	-
10-432-000-570-00 Training	392	1,826	-	800	800
10-432-000-610-00 Tools/Supplies/Dumpsters	44,620	58,168	69,270	69,000	65,600
10-432-000-620-00 Gas & Oil	66,817	55,263	52,957	60,000	70,000
10-432-000-625-00 Vehicle Expense	72,499	96,975	101,099	70,000	70,000
10-432-000-730-00 Improvements other than buildings	-	-	27,600	-	-
10-432-000-741-00 Machinery & Equipment	-		2,604	-	-
10-432-000-742-00 Vehicles	302,388	7,500	-	-	-
10-432-000-801-00 Operating Expense	6,991	4,596	5,609	7,763	7,963
Operations Total	**498,748**	**229,776**	**270,213**	**222,705**	**224,528**
TOTAL	**802,631**	**579,947**	**673,425**	**628,600**	**621,595**

Expenditures moved to Non-Departmental					
Lease Purchase 2019	50,825	50,825	50,825	50,825	50,825
Lease Purchase 2022	44,730	44,808	41,356	42,508	41,356
Xerox Lease	-	-	-	737	737
Total expenses moved to Non-Departmental	95,555	95,633	92,181	94,070	92,918
SANITATION & RECYCLING TOTAL	**898,186**	**675,580**	**765,606**	**722,669**	**714,513**

CITY OF SENECA
MOTOR POOL (435)
FISCAL YEAR 2027

GENERAL FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2027 APPROVED
435 Motor Pool					
EXPENDITURE:					
10-435-000-110-00 Regular Employees	292,628	286,516	302,632	339,917	335,824
10-435-000-130-00 Overtime	15,685	14,558	14,321	16,000	16,000
10-435-000-210-00 Group Health Insurance	54,287	52,012	56,794	58,577	60,159
10-435-000-220-00 Social Security Contributions	24,278	24,179	25,025	27,840	27,312
10-435-000-230-00 Retirement Contributions	51,511	56,219	56,796	65,839	61,094
10-435-000-260-00 Workers Compensation	16,210	17,721	18,785	18,430	19,536
Personnel Total	**454,598**	**451,206**	**474,352**	**526,602**	**519,925**
10-435-000-280-00 Uniforms	6,898	6,692	6,514	7,622	8,825
10-435-000-290-00 Christmas Bonuses	1,516	1,516	1,462	8,000	5,198
10-435-000-335-00 Data Processing	5,346	7,181	9,540	7,700	8,700
10-435-000-430-00 Maintenance & Repair Services	1,888	2,261	3,450	3,000	9,000
10-435-000-570-00 Training	1,018	1,079	1,273	2,500	2,500
10-435-000-580-00 Travel	-	-	-	500	500
10-435-000-610-00 Tools/Supplies	4,922	7,473	11,487	8,400	14,860
10-435-000-620-00 Gas & Oil	14,976	15,489	14,727	18,000	20,000
10-435-000-625-00 Vehicle Expense	8,587	8,085	8,338	9,500	9,500
10-435-000-630-00 Food	-	-	-	-	3,500
10-435-000-720-00 Buildings	307,785	1,441,434	292,122	-	-
10-435-000-730-00 Improvements other than Buildings	-	-		-	1,000
10-435-000-741-00 Machinery & Equipment	9,402	35,435	5,052	-	-
10-435-000-742-00 Vehicles	72,990	-	-	-	-
10-435-000-743-00 Furniture & Fixtures	-	-	3,490	-	-
10-435-000-801-00 Operating Expense	4,027	3,766	2,786	3,571	4,071
Operations Total	**439,356**	**1,530,411**	**360,239**	**68,793**	**87,653**
TOTAL	**893,954**	**1,981,617**	**834,591**	**595,395**	**607,578**

Expenditures moved to Non-Departmental					
Lease Purchase 2019	5,000	5,000	5,000	5,000	5,000
Xerox Lease	-	-	-	1,429	1,429
2019 IPRB Int/Prin Payment	149,775	150,938	149,016	150,007	149,391
Total expenses moved to Non-Departmental	154,775	155,938	154,016	156,437	155,820
MOTOR POOL TOTAL	**1,048,729**	**2,137,556**	**988,606**	**751,831**	**763,399**

CITY OF SENECA
RECREATION (450)
FISCAL YEAR 2027

GENERAL FUND		2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2027 APPROVED
450 Recreation						
EXPENDITURE:						
10-450-000-110-00	Regular Employees	427,894	440,169	343,358	341,686	343,742
10-450-000-130-00	Overtime	38,594	55,176	32,044	60,000	40,000
10-450-000-210-00	Group Health Insurance	114,000	114,450	94,605	139,694	97,160
10-450-000-220-00	Social Security Contributions	34,737	38,236	28,838	31,371	29,646
10-450-000-230-00	Retirement Contributions	78,258	88,382	60,896	74,253	62,232
10-450-000-260-00	Workers Compensation	15,867	13,027	12,746	13,549	13,256
	Personnel Total	**709,351**	**749,441**	**572,487**	**660,552**	**586,036**
10-450-000-280-00	Uniforms	3,400	3,600	4,462	5,000	5,000
10-450-000-290-00	Christmas Bonuses	2,364	2,491	1,047	8,392	3,790
10-450-000-330-00	Other Professional Services	6,750	-	-	-	-
10-450-000-430-00	Maintenance & Repair Services	53,006	26,464	93,309	30,000	45,000
10-450-000-442-00	Rental of Equipment	4,654	9,018	739	-	3,000
10-450-000-540-00	Advertising	318	649	1,737	3,000	4,000
10-450-000-570-00	Training	225	178	1,667	2,500	2,500
10-450-000-580-00	Travel	-	1,640	1,701	2,500	2,500
10-450-000-610-00	Tools/Supplies	5,257	9,036	21,970	5,000	5,000
10-450-000-620-00	Gas & Oil	36,666	25,102	18,784	15,000	15,000
10-450-000-625-00	Vehicle Expense	20,228	16,030	14,871	10,000	10,000
10-450-000-660-00	Chemicals & Fertilizer	20,203	11,474	45,474	-	-
10-450-000-720-00	Building	31,047	9,665	36,528	10,000	-
10-450-000-730-00	Improvements other than buildings	116,750	96,034	36,032	65,000	-
10-450-000-741-00	Machinery & Equipment	3,114	2,056	7,493	-	-
10-450-000-742-00	Vehicle	8,800	16,650	33,538	-	-
10-450-000-743-00	Furniture & Fixtures	-	5,105	-	-	-
10-450-000-801-00	Operating Expense	67,154	71,818	70,333	72,880	72,880
10-450-000-830-00	Beautification	3,049	11,789	403	-	-
10-450-000-850-00	REC services	4,200	-	5,193	-	-
10-450-000-853-00	Baseball/Softball	73,069	84,963	84,647	80,000	90,000
10-450-000-854-00	Football	21,107	54,026	44,835	50,000	50,000
10-450-000-855-00	Basketball	36,294	41,671	57,913	50,000	50,000
10-450-000-856-00	Cheerleading	7,068	6,343	7,610	10,000	15,000
10-450-000-858-00	Soccer	26,509	42,893	34,438	45,000	45,000
10-450-000-859-00	Disk Golf	-	687	-	1,000	1,000
10-450-000-861-00	Sponsorships	-	-	2,725	-	-
10-450-000-862-00	Officiating Athletes	123,000	99,000	107,417	125,000	125,000
10-450-000-863-00	Volleyball	4,073	6,379	16,966	15,000	20,000
10-450-000-899-00	Other Recreational Services	7,214	4,040	11,373	10,000	10,000
10-450-000-899-01	Program/Events	-	-	-	5,000	5,000
10-450-000-900-00	Tournament Travel Expenses	36,917	38,286	38,768	40,000	40,000
10-450-999-430-00	FEMA 2020 - Maint & Repair	74,500	-	-	-	-
	Operations Total	**796,937**	**697,087**	**801,971**	**660,272**	**619,670**
	TOTAL	**1,506,287**	**1,446,528**	**1,374,457**	**1,320,824**	**1,205,705**

Expenditures moved to Non-Departmental					
Lease Purchase 2019	8,692	8,692	8,692	8,692	8,692
Xerox Lease	-	-	-	2,120	2,120
Total expenses moved to Non-Departmental	8,692	8,692	8,692	10,813	10,813
RECREATION TOTAL	**1,514,980**	**1,455,220**	**1,383,150**	**1,331,636**	**1,216,518**

CITY OF SENECA
GROUNDS & LANDSCAPING (455)
FISCAL YEAR 2027

GENERAL FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2027 APPROVED
455 Grounds & Landscaping					
EXPENDITURE:					
10-455-000-110-00 Regular Employees	176,198	204,075	320,703	368,364	379,846
10-455-000-130-00 Overtime	25,924	28,177	32,945	30,000	30,000
10-455-000-210-00 Group Health Insurance	45,387	48,555	79,227	34,448	81,366
10-455-000-220-00 Social Security Contributions	15,914	19,243	28,921	31,393	32,103
10-455-000-230-00 Retirement Contributions	28,759	39,264	57,624	73,883	71,145
10-455-000-260-00 Workers Compensation	6,257	9,930	10,502	10,328	10,922
Personnel Total	**298,439**	**349,244**	**529,921**	**548,415**	**605,382**
10-455-000-280-00 Uniforms	3,286	2,575	6,431	5,700	8,000
10-455-000-290-00 Christmas Bonuses	704	722	1,787	12,000	9,800
10-455-000-430-00 Maintenance & Repair Services	2,420	7,192	14,357	35,000	25,000
10-455-000-442-00 Rental of Equipment & Vehicles	-	-	-	19,190	42,627
10-455-000-570-00 Training	425	150	27	2,000	1,500
10-455-000-580-00 Travel	-	27	-	1,000	500
10-455-000-610-00 Tools/Supplies	10,592	5,827	14,289	15,000	12,000
10-455-000-620-00 Gas & Oil	4,097	8,448	11,795	20,000	20,000
10-455-000-625-00 Vehicle Expense	29,143	14,353	28,768	22,000	30,000
10-455-000-660-00 Chemicals & Fertilizer	9,344	4,841	14,337	60,000	40,000
10-455-000-720-00 Building	25,050	-	7,127	10,000	5,000
10-455-000-730-00 Improvements other than buildings	363	1,052	7,700	-	-
10-455-000-741-00 Machinery & Equipment	36,762	12,910	16,900	-	-
10-455-000-742-00 Vehicle	-	40,000	-	-	-
10-455-000-801-00 Operating Expense	11,123	10,204	6,361	15,000	12,000
10-455-000-830-00 Beautification	20,759	23,859	36,478	50,000	50,000
Operations Total	**154,067**	**132,160**	**166,355**	**266,890**	**256,426**
GROUNDS & LANDSCAPING TOTAL	**452,506**	**481,404**	**696,276**	**815,305**	**861,808**

Expenditures moved to Non-Departmental					
Mower Leases	-	-	-	20,925	1,123
Turf Tank Lease	-	-	-	16,250	16,250
Lease Purchase 2022	-	-	1,706	1,753	1,705
Total expenses moved to Non-Departmental	-	-	1,706	38,928	19,079
GROUNDS & LANDSCAPING TOTAL	**452,506**	**481,404**	**697,981**	**854,233**	**880,887**

CITY OF SENECA
ARTS, HISTORY AND CULTURE (460)
FISCAL YEAR 2027

GENERAL FUND		2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2027 APPROVED
460 ARTS, HISTORY & CULTURE						
EXPENDITURE:						
10-460-000-110-00	Regular Employees	104,633	88,229	90,297	133,754	69,640
10-460-000-120-00	Temporary Help	3,235	-	-	-	-
10-460-000-130-00	Overtime	-	-	-	-	2,000
10-460-000-210-00	Group Health Insurance	16,648	18,529	18,072	19,526	24,696
10-460-000-220-00	Social Security Contributions	8,221	6,852	6,897	10,282	5,509
10-460-000-230-00	Retirement Contributions	17,084	16,317	15,812	21,929	9,837
10-460-000-260-00	Workers Compensation	3,400	3,209	4,579	3,338	4,762
	Personnel Total	**153,221**	**133,136**	**135,657**	**188,829**	**116,444**
10-460-000-280-00	Uniforms	800	800	400	1,000	150
10-460-000-290-00	Christmas Bonuses	541	541	325	650	379
10-460-000-300-15	Technology	9,439	17,456	12,926	15,000	12,000
10-460-000-330-00	Other Professional Services	12,809	17,893	20,123	17,000	17,000
10-460-000-380-00	Membership Dues	5,889	4,370	6,857	7,200	7,200
10-460-000-423-00	Cleaning Services & Supplies	35,035	40,088	39,398	33,000	33,000
10-460-000-430-00	Maintenance & Repair Services	22,008	19,876	30,622	30,000	24,000
10-460-000-540-00	Advertising	45,124	28,224	24,410	40,000	30,000
10-460-000-570-00	Training	310	689	307	4,000	2,000
10-460-000-580-00	Travel	-	1,407	-	3,000	2,000
10-460-000-610-00	Tools/Supplies	15,918	19,990	21,279	20,000	20,000
10-460-000-620-00	Archive Supplies	16,068	15,194	2,263	15,000	15,000
10-460-000-623-00	Gas & Oil	-	-	-	3,000	-
10-460-000-625-00	Vehicle Expense	-	-	1,777	2,000	-
10-460-000-720-00	Building	139,579		58,659	-	-
10-460-000-720-01	Faith Log Cabin	-	17,583	1,100	12,000	-
10-460-000-730-00	Improvements other than buildings	1,559	-	-	-	-
10-460-000-741-00	Machinery & Equipment	1,000	-	-	-	-
10-460-000-742-00	Vehicle	-	-	5,750	-	-
10-460-000-743-00	Furniture & Fixtures	-	-	5,562	-	-
10-460-000-801-00	Operating Expense	4,281	-	911	6,500	6,500
10-460-000-802-00	Events	8,046	89	8,966	10,000	10,000
10-460-000-803-00	Exhibits	1,355	2,992	-	-	15,000
10-460-000-804-00	Black History Luncheon	14,921	15,641	23,753	17,000	20,000
	Operations Total	**334,681**	**204,754**	**265,387**	**236,350**	**214,229**
ARTS, HISTORY & CULTURE TOTAL		**487,902**	**337,890**	**401,044**	**425,179**	**330,673**

CITY OF SENECA
MAINTENANCE (514)
FISCAL YEAR 2027

SENECA LIGHT AND WATER	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2027 APPROVED
514 Maintenance					
EXPENSES:					
10-514-000-110-00 Regular Employees				426,974	437,151
10-514-000-130-00 Overtime				75,000	75,000
10-514-000-210-00 Group Health Insurance				115,795	124,850
10-514-000-220-00 Social Security Contributions				39,229	39,668
10-514-000-230-00 Retirement Contributions				78,808	80,690
10-514-000-260-00 Workers Compensation				44,352	-
Personnel Total	-	-	-	**780,158**	**757,359**
10-514-000-280-00 Uniforms				8,000	8,000
10-514-000-290-00 Christmas Bonuses				10,828	6,389
10-514-000-410-00 Utilities				-	-
10-514-000-430-00 Maintenance & Repairs				1,500	1,500
10-514-000-570-00 Training				15,000	-
10-514-000-610-00 Tools & Supplies				60,000	60,000
10-514-000-620-00 Gas & Oil				50,000	30,000
10-514-000-625-00 Vehicle Expense				20,000	20,000
10-514-000-720-00 Buildings				50,000	50,000
10-514-000-741-00 Machinery & Equipment				-	-
10-514-000-742-00 Vehicle				-	-
10-514-000-801-00 Operating Expense				20,000	20,000
Operations Total	-	-	-	**235,328**	**195,889**
TOTAL	**-**	**-**	**-**	**1,015,486**	**953,248**

Expenses moved to Non-Departmental					
Lease Purchase 2019				5,902	5,902
Lease Purchase 2022				14,660	14,925
Total expenses moved to Non-Departmental	-	-	-	20,563	20,827
MAINTENANCE TOTAL	**-**	**-**	**-**	**1,036,049**	**974,075**

CITY OF SENECA
NON-DEPARTMENTAL (480)
FISCAL YEAR 2027

GENERAL FUND		2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2027 APPROVED
480 Non-Departmental						
EXPENDITURE:						
10-480-000-300-13	Independent Audit	47,646	137,490	76,421	60,000	65,000
10-480-000-300-14	City Attorney	51,543	53,393	57,996	55,000	60,000
10-480-000-300-15	Information Technology Service	187,621	200,525	222,277	300,000	321,178
10-480-000-410-00	Utility Services	428,062	432,373	504,586	425,000	500,000
10-480-000-423-00	Cleaning Services & Supplies	169,655	170,864	220,883	200,000	250,000
10-480-000-520-00	Insurance	293,049	183,938	527,982	350,000	350,000
10-480-000-530-00	Communications	139,974	184,202	192,507	200,000	200,000
10-480-000-800-00	Contigency	-	79,518	2,432	75,000	75,000
10-480-000-801-00	Diversity Awareness	37,501	47,034	33,856	50,000	20,000
	Operations Total	**1,355,051**	**1,489,336**	**1,838,939**	**1,715,000**	**1,841,178**
EXPENDITURE:						
10-480-000-802-00	Airpak Lease	35,342	31,299	32,264	33,259	34,285
10-480-000-802-01	Airpak Lease - Interest	-	4,044	3,078	2,083	1,057
10-480-000-803-00	Lease Payment - Oshkosh	107,433	103,326	143,862	157,236	164,312
10-480-000-803-01	Lease Payment - Oshkosh Interest	-	4,107	60,900	47,526	40,451
10-480-000-806-00	2019 Capital Lease	79,536	73,537	74,993	76,478	77,992
10-480-000-806-01	2019 Capital Lease - Interest	-	5,999	4,543	3,059	1,544
10-480-000-807-00	2022 Capital Lease	81,428	68,115	70,172	72,127	74,475
10-480-000-807-01	2022 Capital Lease - Interest	-	13,313	11,256	11,569	6,953
10-480-000-808-00	Mower Lease - Principal	22,450	23,862	24,319	20,715	1,121
10-480-000-808-01	Mower Lease - Interest	1,494	1,123	666	209	2
10-480-000-808-03	Turf Tank Lease - Principal	-	13,931	14,515	15,124	15,758
10-480-000-808-04	Turf Tank Lease - Interest	-	2,319	1,735	1,126	492
10-480-000-808-05	Xerox Lease - Principal	-	-	4,694	12,495	14,446
10-480-000-808-06	Xerox Lease - Interest	-	-	4,771	10,221	8,269
10-480-000-900-00	GO Bond 2020A Payment	248,800	225,000	230,000	235,000	240,000
10-480-000-900-01	GO Bond 2020A Interest	-	19,975	16,150	12,240	8,245
10-480-000-901-00	GO Bond 2020B Payment	166,150	155,000	155,000	160,000	165,000
10-480-000-901-01	GO Bond 2020B Interest	-	13,600	10,965	8,330	5,610
	Debt Total	**742,633**	**758,549**	**863,884**	**878,796**	**860,013**
NON-DEPARTMENTAL TOTAL		**2,097,684**	**2,247,885**	**2,702,823**	**2,593,796**	**2,701,191**

CITY OF SENECA
OTHER FINANCING USES
FISCAL YEAR 2027

GENERAL FUND	**2023 ACTUAL**	**2024 ACTUAL**	**2025 ACTUAL**	**2026 BUDGET**	**2027 APPROVED**
Other Financing Uses					
EXPENDITURE:					
10-391-007-000-00 Transfer to SFC - IPRB Public Works Building	149,775	150,938	149,016	150,007	149,391
10-391-010-000-00 Transfer to CAT - Local Match	248,386	200,502	266,908	-	-
10-391-016-000-00 Transfer to SIC	-	-	548,497	-	-
10-391-020-000-00 Diversity Awareness	-	-	-	-	-
10-391-021-000-00 Transfer - Special Revenue Fund	-	-	-	34,125	-
10-391-022-000-00 Transfer - Grant Fund	-	-	415,664	-	75,000
10-470-000-720-00 Kellett Building	-	-			
Transfer to Emergency Reserves	-	-	-	-	125,573
OTHER FINANCING USES TOTAL	**398,161**	**351,440**	**1,380,084**	**184,132**	**349,964**

CITY OF SENECA
CAPITAL EXPENDITURES
FISCAL YEAR 2027

GENERAL FUND		2027 APPROVED
Capital Expenditures:		
Municipal Court		
	Phase II building renovations	20,500
Police		
	3 vehicles - Explorers	220,000
Fire		
	Storage shed	25,000
Maintenance		
	Building	50,000
TOTAL		**315,500**

GENERAL FUND
FEE SCHEDULE

Sanitation

		FY 2026	**FY 2027**
Roll Carts:			
Residential		Per Month	Per Month
Residential		$15.75	$17.00
Exemption		$26.75	$26.75
2 Carts		$20.00	$27.00
3 Carts		$23.75	$37.00
Outside 1 Cart		$19.25	$24.50
Outside 2 Carts		$24.25	$36.50
Commercial	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
Dumpsters:			
Commercial	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
Hook Life Containers C&D – 11 Yard:	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
Temporary			
Single Fill/Empty Rate		$200.00	$200.00

GENERAL FUND
FEE SCHEDULE

Planning & Community Development, Zoning & Building Codes			
All fees are non-refundable			
		FY 2026	**FY 2027**
Building Permit:			
	*Total Valuation**		
	$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
* *Valuation data per International Code Council (ICC)*			
Demolition Permit	$10,000 or less	$75.00	$75.00
Per $1,000 thereafter	$10,001 or more	$75.00	$75.00 + $5
Commercial Plan Review		50% of permit fee	50% of permit fee
New Tenant Inspection		$50.00	$100.00
Building Re-Inspection		$50.00	$100.00
Mobile/Manufactured Home Permit		Based on cost of job. Follows building permit fee schedule.	$150.00
Sign Permit:			
Permanent	Up to $5,000	$20.00	$50.00
Per $1,000 thereafter	Up to $50,000	$2.50	$2.50
Per $1,000 thereafter	Up to $100,000	$2.00	$2.00
Temporary	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
Boards & Commissions:			
Rezoning Application		$50.00	$200.00
Zoning Variance/Appeal		$50.00	$200.00
Annexation Application		$50.00	$200.00
Board of Architectural Review Application		$0.00	$200.00
Zoning Compliance Application		$0.00	$50.00
Election Signs		$5.00	$5.00

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

Planning & Community Development, Zoning & Building Codes (cont.)			
		FY 2026	**FY 2027**
Miscellaneous:			
Mobile Food Vendor Permit		$0.00	$50.00
Short-Term Rental Application		$0.00	$100.00
Zoning Compliance Application		$0.00	$50.00
Zoning Verification Letter		$0.00	$25.00
Election Signs		$5.00	$5.00
If a permit is not obtained, the fees herein specified shall be doubled			
Business Licenses:			
Inside City Limits			
R1	First $2,000 of Gross	$25.00	$40.00
R1	Each additional $1,000	$0.80	$1.30
R2	First $2,000 of Gross	$30.00	$45.00
R2	Each additional $1,000	$0.85	$1.35
R3	First $2,000 of Gross	$35.00	$50.00
R3	Each additional $1,000	$0.90	$1.40
R4	First $2,000 of Gross	$40.00	$55.00
R4	Each additional $1,000	$0.95	$1.45
R5	First $2,000 of Gross	$45.00	$60.00
R5	Each additional $1,000	$1.00	$1.50
R6	First $2,000 of Gross	$50.00	$65.00
R6	Each additional $1,000	$1.05	$1.55
R7	First $2,000 of Gross	$55.00	$70.00
R7	Each additional $1,000	$1.10	$1.60
8.1 – Contractor	First $2,000 of Gross	$39.00	$50.00
8.1 – Contractor	Each additional $1,000	$0.91	$1.50
9.7	First $2,000 of Gross	$127.00	$127.00
9.7	Each additional $1,000	$1.21	$1.21
Penalties:			
May		5%	5%
June		10%	10%
July		15%	15%
August		20%	20%
September		25%	25%

Planning & Community Development, Zoning & Building Codes (cont.)			
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%
August		80%	80%
September		85%	85%
October		90%	90%
November		95%	95%
December		100%	100%
**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.*			
Outside City Limits			
OUT1	First $2,000 of Gross	$50.00	$80.00
OUT1	Each additional $1,000	$1.60	$2.60
OUT2	First $2,000 of Gross	$60.00	$100.00
OUT2	Each additional $1,000	$1.70	$2.70
OUT3	First $2,000 of Gross	$70.00	$100.00
OUT3	Each additional $1,000	$1.80	$2.80
OUT4	First $2,000 of Gross	$80.00	$110.00
OUT4	Each additional $1,000	$1.90	$2.90
OUT5	First $2,000 of Gross	$90.00	$120.00
OUT5	Each additional $1,000	$2.00	$3.00
OUT6	First $2,000 of Gross	$100.00	$130.00
OUT6	Each additional $1,000	$2.10	$3.10
OUT7	First $2,000 of Gross	$110.00	$140.00
OUT7	Each additional $1,000	$2.20	$3.20
8.1 – Contractor	First $2,000 of Gross	$78.00	$100.00
8.1 – Contractor	Each additional $1,000	$1.82	$3.00
**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.*			
**Please contact City Hall to obtain a city business license.*			

GENERAL FUND
FEE SCHEDULE

Recreation Department			
		FY 2026	**FY 2027**
Sports Registration:			
Inside City Limits			
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
Outside City Limits			
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
Misc. Fees			
		FY 2026	**FY 2027**
Notary Services			
Notarial Act	Per Signature		$5.00
Signature Witnessing	Per Signature		$5.00
S.C. Code of Laws §26-1-100			
Fingerprints*	Per 2 Cards	$10.00	$10.00
**Not for Concealed Weapons Permit*			

Facility Rentals			
		FY 2026	FY 2027
Gignilliat Community Center:			
In-City Rates			
North Room	Per Hour		$60.00
	Per Day		$400.00
	Deposit		$250.00
South Room (incl. Concession)	Per Hour		$80.00
	Per Day		$550.00
	Deposit		$250.00
Entire Building	Per Hour		$120.00
	Per Day		$1,000.00
	Deposit		$250.00
Gym Only	Per Hour		$40.00
	Per Day		$500.00
	Deposit		$250.00
Out-of-City Rates			
North Room	Per Hour		$100.00
	Per Day		$800.00
	Deposit		$250.00
South Room (incl. Concession)	Per Hour		$200.00
	Per Day		$1,400.00
	Deposit		$250.00
Entire Building	Per Hour		$350.00
	Per Day		$2,200.00
	Deposit		$250.00
Gym Only	Per Hour		$80.00
	Per Day		$900.00
	Deposit		$250.00
Shaver Recreation Complex (Indoor):			
In-City Rates			
Meeting Room A (incl. Kitchen)	Per Hour		$60.00
	Per Day		$400.00
	Deposit		$250.00
Entire Building	Per Hour		$200.00
	Per Day		$1,400.00
	Deposit		$250.00
1 Court Only	Per Hour		$40.00
	Deposit		$250.00

GENERAL FUND
FEE SCHEDULE

		FY 2026	FY 2027
Entire Gym	Per Hour		$80.00
	Per Day		$1,000.00
	Deposit		$250.00
Out-of-City Rates			
Meeting Room A (incl. Kitchen)	Per Hour		$100.00
	Per Day		$800.00
	Deposit		$250.00
Entire Building	Per Hour		$350.00
	Per Day		$2,200.00
	Deposit		$250.00
1 Court Only	Per Hour		$80.00
	Deposit		$250.00
Entire Gym	Per Hour		$160.00
	Per Day		$1,800.00
	Deposit		$250.00
Shaver Athletic Fields:			
In-City Rates			
Fields 1-7 (Baseball/Softball)	Per Hour		$20.00/field
	Tournament/Day		$250.00/field
	Deposit		$250.00
Fields 1 & 2 (Soccer)	Per Hour		$40.00
	Tournament/Day		$375.00/field
	Deposit		$250.00
Out-of-City Rates			
Fields 1-7 (Baseball/Softball)	Per Hour		$40.00/field
Fields 1 & 2 (Soccer)	Per Hour		$80.00
Field Prep (one-time)			$40.00/per field
Infield Clay & Field Dry	Per Bag		$25.00
Tim Howard Gym:			
In-City Rates			
Gym Only	Per Hour		$40.00
	Per Day		$500.00
	Deposit		$250.00
Out-of-City Rates			
Gym Only	Per Hour		$80.00
	Per Day		$900.00
	Deposit		$250.00

GENERAL FUND
FEE SCHEDULE

Blue Ridge Field Pavilions:		FY 2026	FY 2027
In-City Rates			
1 Pavilion	Half Day		$20.00
1 Pavilion	Full Day		$40.00
2 Pavilions	Half Day		$40.00
2 Pavilions	Full Day		$80.00
Out-of-City Rates			
1 Pavilion	Half Day		$40.00
1 Pavilion	Full Day		$80.00
2 Pavilions	Half Day		$80.00
2 Pavilions	Full Day		$160.00
Cunningham Park:			
In-City Rates			
Adams Field	Per Hour		$20.00
Fields 1, 2, or 3	Per Hour		$10.00
Kapp Field	Per Hour		$20.00
Out-of-City Rates			
Adams Field	Per Hour		$40.00
Fields 1, 2, or 3	Per Hour		$20.00
Kapp Field	Per Hour		$40.00
City Hall - Council Chambers:			
In-City Rates			
Council Chambers	Half Day		$100.00
Council Chambers	Full Day		$200.00
Out-of-City Rates			
Council Chambers	Half Day		$200.00
Council Chambers	Full Day		$400.00
Water Treatment Plant - Conference Room:			
L&W Customer Rates			
Conference Room	Weekday		$400.00
	Add'l Weekday		$200.00
Conference Room	Weekend		$600.00
	Add'l Weekend		$300.00
	Deposit		$250.00
Non-L&W Customer Rates			
Conference Room	Weekday		$550.00
	Add'l Weekday		$275.00
Conference Room	Weekend		$750.00
	Add'l Weekend		$375.00
	Deposit		$250.00

GENERAL FUND
FEE SCHEDULE

Alexander Amphitheater:		FY 2026	FY 2027
In-City Rates			
Tier 1 - Passive Use	Per Hour		$50.00
	Per Day		$400.00
	Deposit		$250.00
Tier 2 - Active Use	Per Hour		$150.00
	Per Day		$1,000.00
	Deposit		$500.00
Tier 3 - Major Use	Per Day Base		$1,500.00
	Add'l Hour		$200.00
	Deposit		$1,000.00
Setup/Strike Day	50% of Day Rate		
Out-of-City Rates			
Tier 1 - Passive Use	Per Hour		$100.00
	Per Day		$800.00
	Deposit		$250.00
Tier 2 - Active Use	Per Hour		$300.00
	Per Day		$2,000.00
	Deposit		$500.00
Tier 3 - Major Use	Per Day Base		$3,000.00
	Add'l Hour		$250.00
	Deposit		$1,000.00
Setup/Strike Day	50% of Day Rate		
Wedding Packages:			
In-City Rates			
Full Day (up to 10 hrs)			$2,000.00
Rehearsal (up to 2 hrs)			$100.00
	Deposit		$500.00
Out-of-City Rates			
Full Day (up to 10 hrs)			$2,500.00
Rehearsal (up to 2 hrs)			$200.00
	Deposit		$500.00
Additional Amphitheater Fees:			
Required City Staff	Per Hour/Staff		$50.00
Police Officer	Per Hour/Officer		$62.00
Waste Receptacles	Per Roll Cart		$25.00
Equipment Rental:			
Tent Rental	20x20		$75.00
	10x10		$35.00
Stage Rental			$300.00
Vinyl Floor Cover			$100.00
Table Rental	Per Table		$2.00
Chair Rental	Per Chair		$1.00