

1. Remote Participation And Viewing

Public Comments can be made in two ways:

1. In person during the appropriate point(s) of the meeting
2. [VIA THE MYCIVIC APP](#) up to 2pm the day of the meeting.

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Disclaimer: The City of Clemson will continue to provide multiple ways to view and participate in our public meetings. Note that technology is not perfect and on rare occasions could fail before, during, or after a meeting. If this happens you should be able to watch the local recorded meeting on YouTube at a later date or review the minutes of the meeting when they are available.

2. Agenda

Documents:

[2026_01_12AGENDA.PDF](#)

3. Meeting Materials

Documents:

[2026_01_05MINUTES.PDF](#)
[2026_01_12COMPPLAN.PDF](#)
[2026_01_12AUDIT.PDF](#)
[2026_01_12VARIANCES.PDF](#)
[CLEMSON FINANCIAL STATEMENT 06-30-2025.PDF](#)
[2026_01_12HONOREES.PDF](#)
[2026_01_12VEHICLES.PDF](#)
[2026_01_12GUNS.PDF](#)
[2026_01_12APCSP.PDF](#)



CITY OF Clemson SOUTH CAROLINA

Agenda, Clemson City Council
January 12th, 2026
Council Chamber, Clemson City Hall

5:30 PM Public Hearing: Draft 2045 Comprehensive Plan

Note: The regular meeting will begin at the conclusion of the Public Hearing.

Call to Order: Regular Council Meeting

Invocation and Pledge of Allegiance: Council Member Smith

Public Session: (3-minute limit per speaker)

Approval of Minutes: January 5th, 2026

Reports/Discussion (2-minute limit per speaker)

- a. Discuss the Draft 2045 Comprehensive Plan. – Assistant City Administrator Nathan Woods
- b. Receive a presentation of the City of Clemson's annual audit report for the fiscal year ending 2025 by a representative of Mauldin & Jenkins. – Finance Director Leslie Wilder
- c. Present the budget variances for the Fiscal Year 2025 audited financial statements. – Finance Director Leslie Wilder
- d. Discuss the nomination process for Black History Month and Women's History Month honorees. – Council Member Smith
- e. Discuss declaring patrol vehicle surplus. – Police Chief Jorge Campos
- f. Discuss declaring service weapons surplus. – Police Chief Jorge Campos
- g. Staff Reports

Policy Action (2-minute limit per speaker)

Other Policy Items

- a. Consider approving a contract with Clemson Cooperative Extension Service to remain a member of the Anderson and Pickens County Stormwater Partners. – Interim Utilities Director Dusty Hayes

Mayor-Council reports/comments/new business

Executive Session

- a. Consider Appointments to City Boards and Commissions: Accommodations Tax Committee, Parks, Recreation, Arts, Culture, and Tourism Committee, Sustainability Committee; SC Code Section 30-4-70(a)(1)
- b. Discuss the Free Clinic sublease agreement with Healing Bridges; SC Code Section 30-4-70(a)(2)

Note: Upon returning to open session, Council may take action on matters discussed in Executive Session.

Adjourn

Regular Council Meeting
January 5th, 2026
Council Chamber-Clemson City Hall

Call to Order: Mayor Halfacre at 6:15 p.m.

Invocation and Pledge of Allegiance: Mayor Halfacre

Members present: Mayor Halfacre presiding, Council Members Evans, Fulmer, Jones, Scott, Sherrill, and Smith.

Absent: None

Notification emailed: January 2, 2026 to the Greenville News, the Journal, the Independent Mail, the Post and Courier, the Pickens Sentinel, the Easley Progress, WSNW Radio, WYFF, WSPA, and Fox Carolina.

Public Session: Mayor Pro Tem Scott presiding. Rupert Mcginty, 206 N Clemson Avenue, regarding prepared statements. MyCivic comment from Stephanie Platt, 103 Mountain View Lane, regarding Flock cameras, paving schedules, and traffic light turn signals.

Approval of Minutes: Minutes from the December 15, 2025 Regular Council Meeting were approved as presented.

Reports/Discussion

Discuss entering into a contractual agreement with Clemson University Cooperative Extension Service to remain a member of the Anderson and Pickens County Stormwater Partners. – Interim Utilities Director Dusty Hayes explained this is a compliance requirement with our SMS4 permit. The fee structure is based on population, and our costs will be \$10,000 per year for 5 years. Stormwater Manager Ethan Barnette explained the history behind the partnership.

Staff Reports

City Administrator Andy Blondeau: The City Council budget planning retreat date set was set for 1/29 from 11am to 7pm with the location still to be determined.

Deputy City Administrator Alli Gante free holiday parking downtown ends January 6th.

Policy Action

Ordinances

Consider 2nd reading of an Ordinance to amend Chapter 18 (Traffic), Section 18-34 (Metered and Leased Parking). City Administrator Andy Blondeau noted there are no changes since the last meeting. Council Member Scott made a motion, seconded by Council Member Fulmer, to approve 2nd reading of an Ordinance to amend Chapter 18 (Traffic), Section 18-34 (Metered and Leased Parking). Vote on this motion was unanimous.

Resolutions

Regular Council Meeting
January 5th, 2026

Consider a resolution to invoke the Pending Ordinance Doctrine and amend Chapter 13, Article 3, Section 13-55 (Townhouses). – Zoning and Codes Administrator Jacob Peabody gave an overview of the recent court case. City Administrator Andy Blondeau recommended doing this step to match the courts ruling. Council Member Fulmer made a motion, seconded by Council Member Evans, to approve a resolution to invoke the Pending Ordinance Doctrine and amend Chapter 13, Article 3, Section 13-55 (Townhouses). Vote on this motion was unanimous.

Other Policy Items

Consider a contract with Favor Upstate for opioid recovery services. – Police Chief Jorge Campos stated this item is pending grant funding which is expected in the next 3 weeks. He explained the rolling application and grant process. Council Member Scott made a motion, seconded by Council Member Smith, to approve a contract with Favor Upstate for opioid recovery services. Vote on this motion was unanimous.

Consider allowing the Old Stone Church & Cemetery Association, Inc to install a stacked wood fence on the ROW of US 76 & Stone Circle. – City Engineer Nathan Hinkle presented that this is what was discussed at the last meeting. Council Member Scott noted that the letter had not been received yet. Council Member Scott made a motion, seconded by Council Member Fulmer, to approve allowing the Old Stone Church & Cemetery Association, Inc to install a stacked wood fence on the ROW of US 76 & Stone Circle pending receipt of the amended letter stating responsibility for maintenance, install, modification, and removal. Vote on this motion was unanimous.

Mayor-Council reports/comments/new business

Council Member Fulmer: The Shaw Center gave away 80 fire blankets and 50 fire extinguishers right before Christmas.

Council Member Sherrill: Complemented the free swim lessons for 3rd graders being offered in a partnership with the City and Clemson Elementary School.

Executive Session

Council Member Fulmer made a motion, seconded by Council Member Scott to enter into Executive Session to Consider Appointments to City Boards and Commissions: Planning Commission, Board of Zoning Appeals, Board of Architectural Review, Building and Fire Board of Appeals; SC Code Section 30-4-70(a)(1). Vote on this motion was unanimous.

After discussion, motion was made, duly seconded, and unanimously voted to exit Executive Session and return to the open session.

Following Executive Session,

Regular Council Meeting
January 5th, 2026

Council Member Scott made a motion, seconded by Council Member Fulmer, to appoint Greg Rice and Tiffany Franks for terms of 4 years and Tanya Hyatt for a term of 2 years to the Planning Commission. Council Member Jones made a motion, seconded by Council Member Fulmer, to appoint Shannon David Calloway for the professional seat and Cason Collins for the business owner seat for the Board of Architectural Review, both for a term of 4 years. Council Members Fulmer, Jones, Scott, Sherrill, and Smith and Mayor Halfacre in support. Council Members Evans in opposition. Motion passed 6 to 1 in favor.

Council Member Smith made a motion, seconded by Council Member Fulmer to appoint Brad Holliman to a term of 3 years for the Building and Fire Board of Appeals. Vote on this motion was unanimous.

The Board of Zoning Appeals will be readvertised to receive more applicants.

There being no further business, a motion was made, duly seconded, and unanimously approved to adjourn the meeting at 7:09 p.m.

Respectfully submitted,

Approved

Jeremiah Jackson, MBL

By: _____
G. Robert Halfacre, Mayor



CITY OF CLEMSON
AGENDA ITEM REQUEST FORM

Requested By:

Date Submitted:

Council Meeting Date:

Type of Request: (check only one)

☒ Report/Discussion

☐ Policy/Action

☐ Executive Session

Agenda Item Summary: (brief for public information and posted agenda)

Discussion of Draft 2045 Comprehensive Plan

Agenda Item Detail: (expand as necessary for clarification)

The Draft 2045 Comprehensive Plan resulted from an effort that began more than a year ago, and was conducted in compliance with all state and City requirements. The resulting draft document should serve the City well in the coming decades. This discussion will provide staff and the City's consultant both an opportunity to highlight key aspects of the document, and address any questions that Council may have prior to their consideration of the matter.

The Planning Commission unanimously approved a resolution recommending Council approve the Draft 2045 Comprehensive Plan on November 10, 2025.

Attached:

Planning Commission Resolution 2025-R-01

Draft 2045 Comprehensive Plan

PLANNING COMMISSION
CITY OF CLEMSON, SOUTH CAROLINA
Resolution 2025-01

A RESOLUTION OF THE CITY OF CLEMSON PLANNING COMMISSION APPROVING THE DRAFT 2045 COMPREHENSIVE PLAN, AND RECOMMENDING TO CITY COUNCIL THAT IT BE ADOPTED, IN ACCORDANCE WITH THE SOUTH CAROLINA LOCAL GOVERNMENT COMPREHENSIVE PLANNING ENABLING ACT OF 1994.

WHEREAS, Title 6, Chapter 29 of the South Carolina Code of Laws, also known as the Local Government Comprehensive Planning Enabling Act of 1994 (the "Act"), establishes requirements and procedures for local governments with respect to the creation, adoption, and update of comprehensive plans (S.C. Code Ann. §6-29-310, et seq.); and,

WHEREAS, the Act requires that local governments regularly review and update comprehensive plans, with plans to be reviewed no less frequently than every five years, and to be updated no less frequently than every ten years (S.C. Code Ann. §6-29-510(E)); and,

WHEREAS, the City's COMPREHENSIVE PLAN 2024, which was adopted by City Council on December 15, 2014 was subsequently updated by the Planning Commission prior to the ten-year deadline, with the updated plan adopted by City Council on December 16, 2019; and,

WHEREAS, the Planning Commission deemed it appropriate and necessary undertake the development of a new comprehensive plan prior to the required ten-year update deadline; and,

WHEREAS, the City Council provided the resources necessary to acquire the expertise and assistance of Houseal Lavigne, a leading national planning consulting firm, to assist the Planning Commission in development of the draft 2045 COMPREHENSIVE PLAN; and,

WHEREAS, the development of the draft plan included significant public input obtained through a wide range of opportunities offered for more than a year; and,

WHEREAS, the Planning Commission finds the draft 2045 COMPREHENSIVE PLAN to contain the recommendations, strategies and goals needed to guide the City's development and redevelopment in the coming years,

NOW THEREFORE, BE IT RESOLVED, that the City of Clemson Planning Commission, duly assembled with a quorum present, in regular session hereby approves and respectfully recommends that City Council adopt the 2045 COMPREHENSIVE PLAN, including all maps and any other descriptive materials comprising the plan.

This the 10th day of November 2025.



Herb Tyler, Chair
City of Clemson Planning Commission

Attest:



Kelly Roach, Secretary

CITY OF CLEMSON

2045 Comprehensive Plan



DRAFT | NOVEMBER 11, 2025

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ACKNOWLEDGMENTS

Acknowledgments forthcoming.





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Tiger Town Tavern

Tiger Town Tavern

Tiger Town Tavern

Tiger Town Tavern

DRAFT
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FRIDAY
ROCK THE PATIO!!
HIGHLY
EDUCATED

INTRODUCTION

The *Clemson Comprehensive Plan* is the foundation for guiding the City as it works to implement its vision and goals. This introduction describes what a comprehensive plan is, its purpose, and how it is designed to be used. This chapter provides a snapshot of the community's current conditions.

IN THIS CHAPTER

- What is a Comprehensive Plan?
- Purpose of the Comprehensive Plan
- Using the Plan
- Plan Key Topics
- Planning Process
- Community Engagement
- Past Plans and Studies



South Carolina State Statue

South Carolina's Comprehensive Planning Enabling Act of 1994 grants Clemson the authority to undertake a planning process and adopt land use regulations to guide the community's development. The Act requires municipalities to develop a Comprehensive Plan that includes elements such as land use, housing, transportation, and economic development, ensuring a well-rounded approach to growth. The purpose of the Plan is to serve as a foundation for decision-making for the City, developers, residents, and other stakeholders. As mandated by state law, the Plan must be reviewed every five years and fully updated every ten years to remain responsive to the community's evolving priorities. By outlining critical steps for future growth, Clemson's Comprehensive Plan ensures development aligns with the City's long-term vision and the priorities of its residents.

WHAT IS A COMPREHENSIVE PLAN

The *Clemson Comprehensive Plan* creates a long-term vision for the City to implement over the next 20 years. The Comprehensive Plan is built off past planning efforts, existing policies, and community input from a wide-ranging outreach process. It presents a cohesive vision that represents residents, business community, and community stakeholders. The Comprehensive Plan outlines essential steps to ensure future growth and development in the City aligns with the community's needs and priorities.

PURPOSE OF THE COMPREHENSIVE PLAN

The purpose of the Plan is to guide decisions related to development regulations, capital improvements, and other local policies and actions. The Plan includes goals, recommendations, and specific projects, policies, and programs to guide decision-making and direct future growth and development in the City and its growth areas. The Plan contains recommendations for areas that encompass land use, housing, economic development, transportation, community facilities, and natural and cultural resources. The Plan provides a vision for the future, and provides the framework for updating regulatory tools like zoning, subdivision regulations, annexations, and other policies.



USING THE PLAN

The *Clemson Comprehensive Plan* serves the following functions:

Communicating the City's Vision

The Plan is a powerful statement of the community's vision for how it grows and changes over the next twenty years. The Plan identifies the City's priorities and charts a path for long-term growth.

Inform Development Proposals

The Plan serves as a long-term guide for assessing public and private proposals that affect the physical, social, and economic environment of the community. It provides guidance in evaluating development proposals, ensuring they align with the City's long-term goals and vision.

Foundation for the Regulatory Framework

The Plan is a foundation for zoning regulations, the official zoning map, and other decisions guided by these regulations. The City of Clemson's Zoning Ordinance was adopted in 2014, any future amendments to City regulations should support and implement the long-term goals and objectives of the Plan.

Capital Improvement Programs (CIP) and Budgeting

The Plan informs the development of the City's Capital Improvement Programs (CIP) and budgeting processes by helping to establish priority expenditures and sequence capital improvement programming.

Inform and Educate

The Plan is a valuable source of information for the City Council, the Planning Commission, and staff, as well as for local organizations, businesses, and residents. This broad spectrum of interests should use the Plan to inform the community and provide important information that can assist with future initiatives. The Plan is also an effective marketing tool that can be used to promote the community and highlight opportunities for investment.



PLAN KEY TOPICS

The *Clemson Comprehensive Plan* discusses two topics of particular importance for the City throughout the Plan – Town and Gown and Sustainability and Resiliency. South Carolina law requires each municipality’s comprehensive plan to include a Resiliency Element as one of the 10 core elements under state code § 6-29-510(D) (10). Each of the Plans’ seven chapters includes a callout for these two important topics.

Town and Gown

Town and Gown refers to the relationship between the City (Town) and Clemson University (Gown). Within Clemson these two are intimately linked. The connection between the City and the University is so close that it’s hard to distinguish where one ends and the other begins. Each academic year brings a renewed energy and array of cultural and athletic offerings that enrich community life. The Princeton Review does a Town and Gown relationship ranking every year and Clemson University is consistently ranked at the top. In 2025 Clemson was ranked #7 of 390 universities.

However, the proximity to a higher education institution also brings challenges, such as noise, traffic, housing pressure, and other concerns. Addressing these issues requires ongoing coordination and communication among students, university staff, local leadership, and residents. Successful Town and Gown relationships depend on proactive collaboration, including clear communication, shared resources, and coordinated planning.

Sustainability and Resiliency

Sustainability is the ability to meet the needs of the present without compromising the needs of future generations. This is often looked at through a three-pronged lens of environmental sustainability, economic sustainability, and social sustainability. Resiliency is the City’s ability to survive, adapt, and thrive. Both concepts are crucial to the City’s long-term vitality, livability, and environmental stewardship. As a growing university town, Clemson faces unique challenges related to development, infrastructure, and climate adaptation—all of which require thoughtful, future-focused planning. Recognizing that Sustainability and Resiliency is a required element in South Carolina, these concepts will be called out in every chapter rather than as their own separate chapter.



PLANNING PROCESS

The Comprehensive Plan was developed through a collaborative process intended to guide growth and change over the next 5 to 10 years. Elected and appointed officials, City staff, residents, business owners, service providers, and other community stakeholders participated throughout to build consensus. The process included reviewing past plans and studies, preparing an Existing Conditions Memorandum, facilitating meaningful community engagement, and developing a clear vision and goals framework. Together, these efforts have shaped a plan that is both visionary and actionable.

Project Initiation

The planning process began by setting meetings with City staff, the Planning Commission, and the City Council to establish roles, responsibilities, and identify key community issues and opportunities. These early conversations ensured a strong foundation before broader community outreach efforts began.

Existing Conditions Analysis

This step included the preparation of an Existing Conditions Memorandum that inventoried and analyzed current conditions, establishing a baseline understanding of the community.

Community Engagement

As part of the initial stages of the planning process, community outreach was conducted using a variety of methods to gauge what issues, challenges, and opportunities City residents are facing. Input was received from a variety of stakeholders including residents, business owners, City staff, developers, and interest groups.

Vision, Goals, and Preliminary Land Use Element

The step established an overall “vision” for the future of Clemson that provided focus and direction for subsequent planning activities and serve as the “cornerstone” of the consensus building process. Based on previous steps in the planning process, the Vision, Goals, and the Key Recommendations Memo was prepared and presented for approval.

Preliminary Elements

City-wide policies and recommendations for the core elements of the Comprehensive Plan were developed in accordance with findings from the Existing Conditions Memorandum, community feedback, and the established vision and key recommendations.

Draft and Final Comprehensive Plan

The draft Comprehensive Plan was created based on feedback from earlier stages of the planning process and then presented for review by City staff and the community. Input gathered during these reviews, comments, and other suggestions, helped refine the draft into the final version, ready for adoption.



COMMUNITY ENGAGEMENT

The *Clemson Comprehensive Plan* is founded on an inclusive and engaging community outreach process that is designed to gather input from a wide range of community members, including residents, business owners, City staff, property owners and more. Their ideas, concerns, and vision for Clemson are central to the planning process. To actively engage as many community members as possible the City has hosted several in-person outreach events and provided opportunities for online participation. This section briefly summarizes the community outreach efforts completed during the planning process.

In-person

In-person outreach included in-person meetings, roundtables, workshops, interviews, and focus groups. Participants were asked to generate a list of issues and to name specific projects or actions that could provide a solution. Responses from these outreach efforts assist in forming key issues and opportunities for planning topics.

Issues and Opportunities Workshops

Workshops with various groups were conducted to discuss issues, opportunities, and key strengths and assets of the community. Information from these workshops provided insight and was used to form the vision, goals, and recommendations of the Comprehensive Plan. Each workshop followed a similar structure, focused on open dialogue and collaborative brainstorming. The following workshops were held:

- › Department Heads Meeting and Workshop
- › Business Community Workshop
- › Community Visioning Workshop
- › Advisory Committee Meeting – Council and Planning Committee

Key Stakeholder Interviews and Focus Groups

Key individuals with unique perspectives and experiences in Clemson were invited to participate in interviews as part of the planning process. These interviews were conducted one-on-one or in small groups, using a conversational format guided by a series of questions about the community. A total of seven interviews were held, each lasting approximately 45 minutes, providing valuable firsthand insight into local issues, opportunities, and priorities.

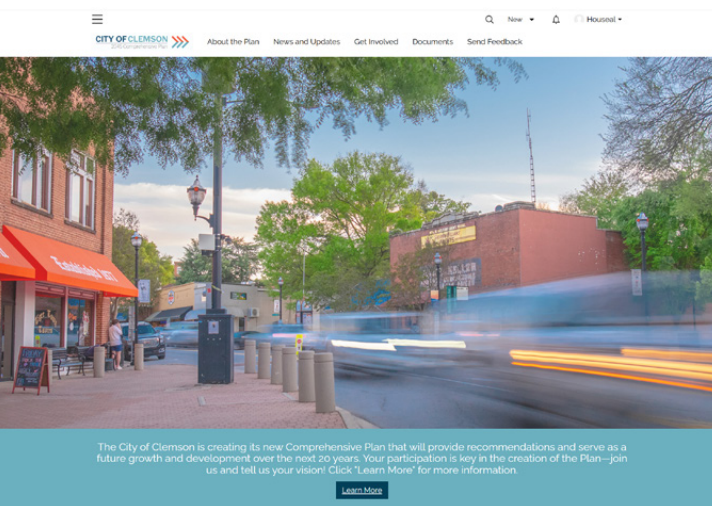
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Vision, Goals, and Land Use Presentation

The Advisory Group met in January 2025, to provide feedback on the Vision, Goals, and Preliminary Land Use Elements of the Comprehensive Plan. The Vision and Goals were developed based on input gathered through engagement. The presentation also included the Preliminary Land Use Element, featuring a draft Future Land Use Map and proposed land use categories, along with corresponding policies and recommendations for all areas of the City.

Community Open House

The Community Open House was held to give residents an opportunity to drop in, review the Comprehensive Plan draft, and ask questions. Following the Open House, the Plan went out for the public hearing presentation and the final adoption process.



Online

Online outreach was designed to be accessible, interactive, and personal, providing a supplement to in-person events for those unable to attend. Using online tools, residents and community stakeholders provided feedback regarding the planning process at their own speed and in their own time. Online outreach also allowed the Plan to capture feedback from those unlikely to attend traditional events, generating a wider range of feedback in support of the Comprehensive Plan.

Project Website

A project website supported the planning process. The website contained information and updates concerning the Plan, including meeting notices, and project documents. The website remained active through the adoption of the Plan.

Community Questionnaire

CITY OF CLEMSON 2045 Comprehensive Plan

Introduction

The City of Clemson is currently working with the community to update its Comprehensive Plan. The Comprehensive Plan will serve as an important guide for future development in Clemson focusing on Land Use and Development, Transportation and Mobility, Community Facilities and Infrastructure, Natural Resources and Open Space, and Cultural Resources. We invite you to participate in our community's planning process.

The results of this community questionnaire will be tabulated and documented for use in preparing the Comprehensive Plan and for other community decision-making purposes. Your participation and input will be a valuable resource for our community. Please take the time to carefully read each question and answer it as accurately as possible. The questionnaire should take less than 15 minutes to complete.

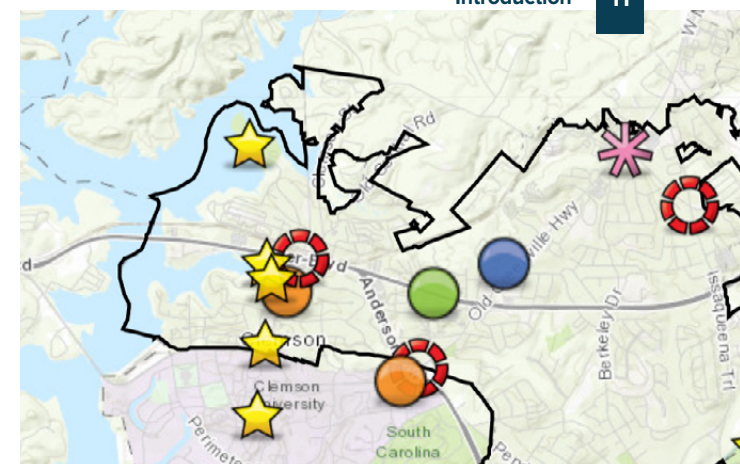
Online Community Survey

The online community survey featured multiple-choice and open-ended questions across different sections including housing, land use, community facilities, transportation, parks and recreation, image and identity, and top strengths and weaknesses. Supplemental questions about owning and operating a business in Clemson were available for members of the business community. A total of 269 responses were recorded.

map.social

map.social is a public outreach tool, allowing residents, stakeholders, and other participants to provide feedback and comments tied spatially to a point of area. The tool provided a way for anyone to create a map of their community, identifying their own issues, opportunities, weaknesses, and threats.

Participants provided map.social points on varying topics from priority development sites, ideas for new pedestrian connections and paths, and desired uses and developments. Points also identified issues in Clemson, such as problematic intersections, poor building appearance, and public safety concerns.



WAYS WE ENGAGED

IN-PERSON



ADVISORY
COMMITTEE
MEETINGS



DEPARTMENT
HEADS
WORKSHOP



BUSINESS
COMMUNITY
WORKSHOP



KEY PERSON
INTERVIEWS



VISIONING
WORKSHOP



PUBLIC
OPEN HOUSE

ONLINE



PROJECT
WEBSITE



COMMUNITY
SURVEY



MAP.SOCIAL

Outreach Takeaways

Collectively, the community outreach and feedback identified a range of issues considered important to stakeholders. While many issues, concerns, and priorities were identified by participants both online and in person throughout the process, several categories rose to the top. The following captures some of the most important takeaways.

Housing and Neighborhoods

Respondents praised Clemson's charming and diverse neighborhoods, emphasizing their strong character. However, they highlighted the need for more quality and affordable housing in a range of options. Specifically, there was a demand for more non-student housing that appeals to new families, with a preference for townhouses rather than apartments and condominiums. Additionally, the need for more senior housing, disability-accessible housing, and intergenerational living options was emphasized. Respondents also expressed concerns about the lack of commercial services near residential areas.

Commercial and Industrial Areas

Residents expressed a desire for a more diverse mix of shopping, dining, service, office spaces, and entertainment options in Clemson. There was strong interest in policies and incentives to attract new businesses to the area. While Downtown Clemson was recognized as one of the strongest commercial districts, business owners voiced concerns over the lack of available parking, which they see as a barrier to economic growth.

Transportation and Mobility

Respondents suggested various transportation improvements, including additional parking garages, increased student parking, enhanced traffic control, and comprehensive traffic management studies. Many residents preferred more accessible mobility options that accommodate pedestrians and cyclists, such as completing the Green Crescent Trails and expanding other pathways. While the Clemson Area Transit (CATbus) system was noted as a strength, respondents emphasized the need for expanded public transportation options and improved pedestrian safety, particularly around busy streets.

Community Facilities, Infrastructure, and Services

Concerns were raised about the ability of Clemson's infrastructure to support a growing population, particularly regarding sewer and water system enhancements and maintenance. Additionally, there was interest in the creation of a community gathering space to serve as a hub for residents and local activities.

Natural Resources, Parks, and Open Space

The City's parks, recreational programs, and environmental features—such as Lake Hartwell and access to regional open spaces—were noted as significant assets. However, respondents expressed concerns about protecting and expanding conservation areas, minimizing the loss of tree canopy, mitigating heat island effects, and improving air quality. Proposed initiatives included reinstituting the City's recycling program, restoring Rock Creek and reconstructing the floodplain to enhance Clemson's natural environment.

Image, Identity, and Cultural Resources

Respondents recognized Clemson's strong connection to the University, benefiting from tourism and university-related activities. However, they felt that the City struggles with an identity crisis and should establish a distinct identity separate from Clemson University. Additionally, some respondents cited tensions between residents and students, suggesting that improving communication and collaboration between the City and the University could foster a stronger sense of community.

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COMMUNITY PROFILE

Clemson has seen significant growth over the past ten years in part due to the popularity and draw of the University, and in part due to its location in the fast-growing Greenville-Spartanburg-Anderson Metropolitan Statistical Area. Today, nearly 20,000 residents enjoy the City's natural beauty, charming downtown, and quality residential neighborhoods. This chapter provides a brief description of the community's location, a snapshot of its demographic conditions, a summary of local market trends, and identification of existing land use and zoning. This analysis of current socioeconomic conditions and has assisted in the development of a Comprehensive Plan that responds to current trends, addresses community needs, and supports well-informed recommendations.

IN THIS CHAPTER

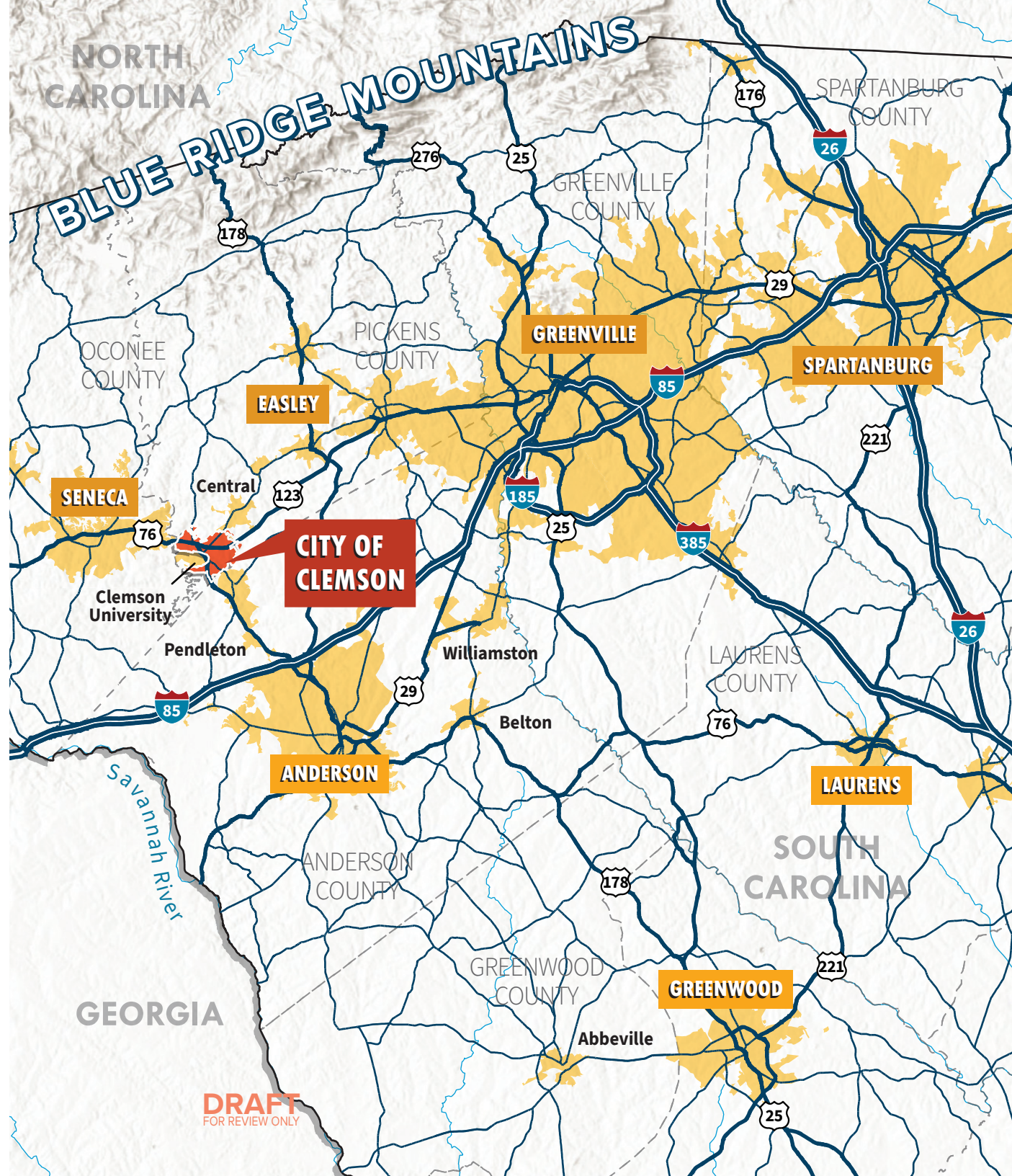
Regional Context

Demographic and Market Snapshot

Existing Land Use and Development

REGIONAL CONTEXT

The City is located in Upstate South Carolina, in both Pickens and Anderson counties. Clemson is part of the Greenville-Spartanburg-Anderson Metropolitan Statistical Area, which has a population of almost 1.5 million people as of the 2020 U.S Census. Clemson is nearly equidistant from Charlotte and Atlanta, located in the heart of the rapidly growing Piedmont Atlanta Megaregion. The City is approximately 8 square miles in area, and has a population of 17,557. Situated in the foothills of the Blue Ridge Mountains, the City of Clemson also offers its residents and visitors access to Lake Hartwell, Clemson University, and many other attractions.



DEMOGRAPHIC AND MARKET SNAPSHOT

Demographic Overview

An evaluation of the City's demographic data is one of the bases for the Comprehensive Plan. Understanding Clemson's demographic profile allows the City to respond to community needs, provide services, and predict future service demands.

Population

Clemson has seen considerable growth in population over the last 50 years. As of 2022 Clemson has a population of 17,557. Over the years, its population has seen consistent growth. A population spike occurred in the 1960's as property owners who needed utility service petitioned the City to be annexed. More recently the City has seen nearly 30% growth over the last 10 years in population, outpacing Pickens County.

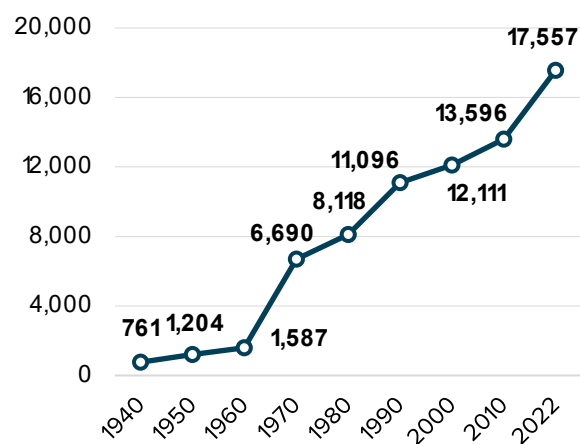
The University population continues to rise and should be at the forefront of conversations when considering the City of Clemson's future growth. From 1990 to 2010 student enrollment gradually increased. However, in the past 15 years the change in student enrollment has increased by nearly 50%. This Plan understands that as the University continues to grow and attract students, the City will have to manage and support that growth. The later chapters will provide further recommendations on how the City can manage that relationship.

Note: The U.S. Census Bureau includes college students in total population estimates. College students are counted at their usual residence, the place where they live for a majority of the year. If a student lives on campus, or elsewhere in Clemson during the academic year, they are counted at that address, not at their parents' home.

Age

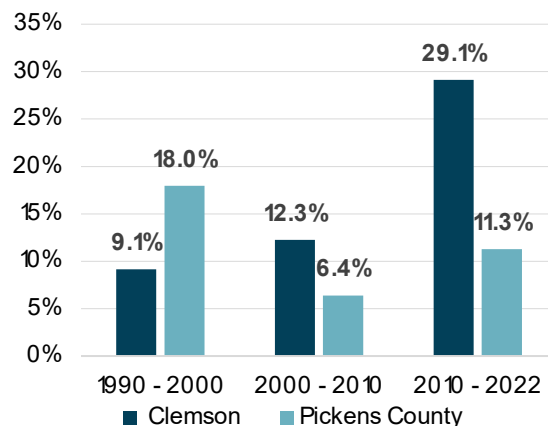
The median age in Clemson is 24.6 years, which is nearly ten years younger than Pickens County largely due to the presence of Clemson University and its significant student population. Students make up a substantial portion of the City's residents, contributing to the consistently young median age despite broader demographic shifts. The age group with the most significant population increase was the 5-19-year-olds, with a 62.1% growth from 2010 to 2022, compared to a 14.3% decline from 2000 to 2010. While median age has not changed, the 65+ population grew by nearly 40% in the past ten years indicating that larger country-wide aging trends may still influence the City overall.

Population Over Time
(1940 - 2022)



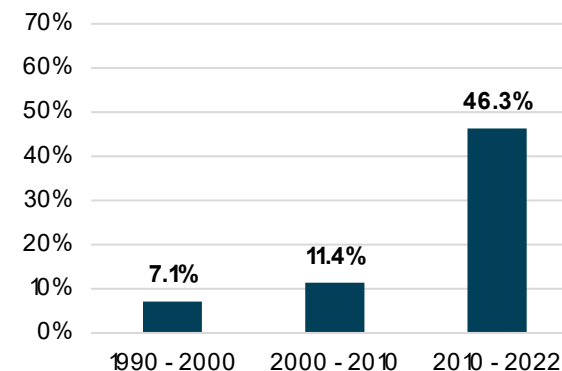
Source: U.S. Decennial Census

10-Year Population Change
(1990 - 2022)



Source: 1990-2022 ACS 5-Year Estimates

Change in Clemson University Student Enrollment
(1990 - 2022)



Source: Clemson University

Race and Ethnicity

Most of Clemson's population is White, totaling more than 80% of its population. The second-highest racial group being Black or African American at 8.6%. There is a rich history of African American life within the City and several historically African American neighborhoods that hold significance in the City. The Cultural Resources Chapter (pg 122) provides more information about these areas.

Racial and Ethnic Composition
(2022)



- White (80.5%)
- Black or African American (8.6%)
- Asian and Pacific Islander (6.4%)
- Hispanic or Latino (3.0%)

Source: 2022 ACS 5-Year Estimates

Housing

As Clemson plans for the next 20 years, it needs a clear picture of how its housing works today. Just over 40% of homes in the City are single-family detached which is lower than what you'd typically see in peer communities. At the same time, about a third of housing units are in large buildings with 10 or more units. Put together, nearly 70% of all housing in Clemson falls into one of these two categories. That's largely due to the spread of large student apartment complexes, which have only become a major part of new development in recent years.

Household by Building Type
(2022)

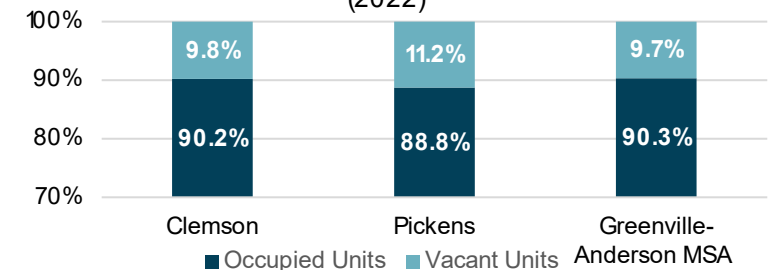


- Single Family, Detached (41.2%)
- Single Family, Attached (4.5%)
- 2-4 Units (16.6%)
- 5-9 Units (8.2%)
- 10+ Units (29.2%)

Source: 2022 ACS 5-Year Estimates

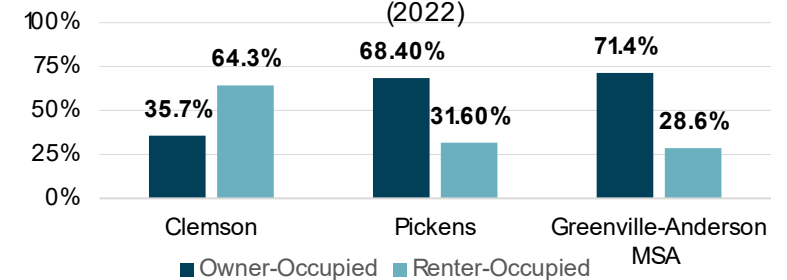
Clemson's housing market is competitive. More than 90% of units are occupied, which is on par with both Pickens County and the broader Greenville-Anderson metro area. But only 35.7% of those occupied units are owner-occupied which is far below the 68% in Pickens County and 71% in the region. That gap underscores how much student housing has shaped Clemson's rental-heavy market.

Occupied and Vacant Housing Units
(2022)



Source: 2022 ACS 5-Year Estimates

Housing Tenure
(2022)

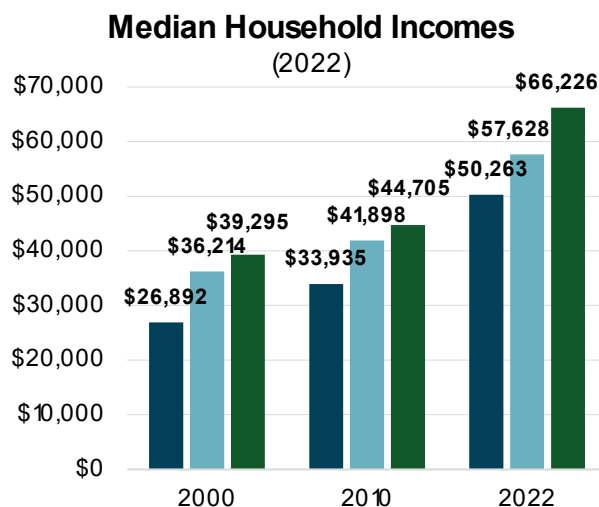


Source: 2022 ACS 5-Year Estimates

Income

Clemson has a median household income of \$50,263, which is a 48% increase from the 2010 figure of \$33,935. The median household income in Clemson has grown significantly in recent years but remains lower than surrounding areas, like Pickens County and the Greenville-Anderson metropolitan area.

Additionally, the poverty rate in Clemson is reported to be higher than the national average. The U.S. Census Bureau defined households in poverty as earning less than the cost-of-living threshold. In 2022 it was reported that 6,284 Clemson residents live in poverty, totaling to 36% of the total population. In 2022 it was reported that 36% of City residents live in poverty, a statistic that can at least in part be attributed to the number of students without employment.



Source: 2000, 2010, and 2022 ACS 5-Year Estimates

■ Clemson
■ Pickens County
■ Greenville-Anderson MSA

Employment

Clemson University plays a major role in shaping the City's job market. Educational Services is the largest employment sector in Clemson, followed by Accommodation and Food Services. According to 2022 Census OnTheMap data, nearly 6,300 people working in Clemson are employed in Educational Services which most of them likely tied to the University. Clemson University is also one of the largest employers in Pickens County.

Most people who work in Clemson don't live there. Every day, a large share of the City's workforce commutes in from nearby places like Central, Pendleton, and Anderson. Here's how it breaks down: 1,374 people both live and work in Clemson; 3,357 live in Clemson but work elsewhere; and 8,502 work in Clemson but live outside the City.

Top 5 Industries for Clemson Employees

Educational Services	6,297
Accommodation and Food Services	1,414
Retail Trade	564
Health Care and Social Assistance	550
Public Administration	274

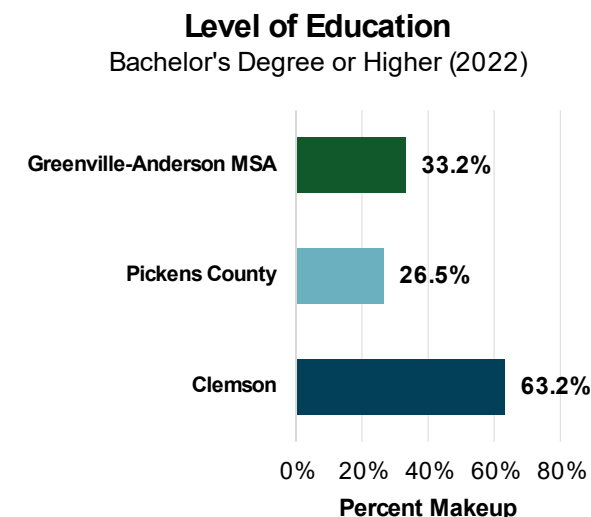
Top 5 Industries for Clemson Residents

Educational Services	1,284
Accommodation and Food Services	555
Manufacturing	502
Health Care and Social Assistance	449
Retail Trade	439

Source: 2022 US Census On the Map

Education

Educational attainment levels in Clemson are more than double the region's attainment level. The highest level of education for most of Clemson's workforce aged population is a bachelor's degree or higher (63.2%). Of Clemson's 17,557 population, 7,207 are currently enrolled in college or graduate school.



Source: 2022 ACS 5-Year Estimates

LAND USE AND DEVELOPMENT

This section examines Clemson's existing land use composition and development patterns, and zoning. The existing land use inventory is based on field reconnaissance in November 2023 and aerial imagery examination.

Existing Land Use

An assessment of existing development and land use patterns was conducted to gain a better understanding of issues and opportunities that could be addressed in the Comprehensive Plan. Clemson's current land use reflects a mix of residential and commercial areas shaped by growing residential needs.

Single-family detached and attached residential areas outweigh other land use types within the City. Multi-family homes can be found scattered throughout the City and do not necessarily provide a buffer between single-family districts and commercial corridors. Many multi-family buildings around the City are dedicated to student housing. Commercial and mixed-use districts seem to be concentrated close to the Clemson University campus. These districts can also be found along major thoroughfares like College Avenue, Tiger Boulevard and Old Greenville Highway.

Single-Family Detached

Single-family detached refers to single-family homes on individual lots. Single-family detached is the predominant type of housing in Clemson and includes older established residential areas and new development.

Single-Family Attached

Single-family attached homes include townhomes and duplexes and can be found throughout the City. Single-family attached housing options are limited.

Multi-Family

Multi-family homes include higher density, multiple dwelling unit type buildings. Multi-family homes can be found throughout the City and are used for assisted living facilities and as apartments and condos.

Commercial

Commercial land uses in Clemson vary from single-story shopping center developments, outlet developments and small local businesses at varying sizes and scales. These developments include clothing, furniture, and drug stores in addition to restaurants, bars and grocery stores.

Office

The office land use refers to buildings or developments dedicated to small individual office buildings or medical offices. This land use is limited within the City.

Mixed-Use

The mixed-use land use includes various uses within one building or development area. Most common examples of mixed-use are ground floor retail or restaurant uses with residential or office uses on upper floors. Most of Clemson's mixed-use buildings are concentrated along College Avenue offering retail on the ground floor and student housing above.

Public and Semi-Public

Public and semi-public includes local government uses, municipal facilities, community service providers, schools, and places of worship and assembly. Clemson City Hall, police stations, fire stations, the library, churches, and the City's public schools are public/semi-public uses.

Agriculture, Parks and Open Space

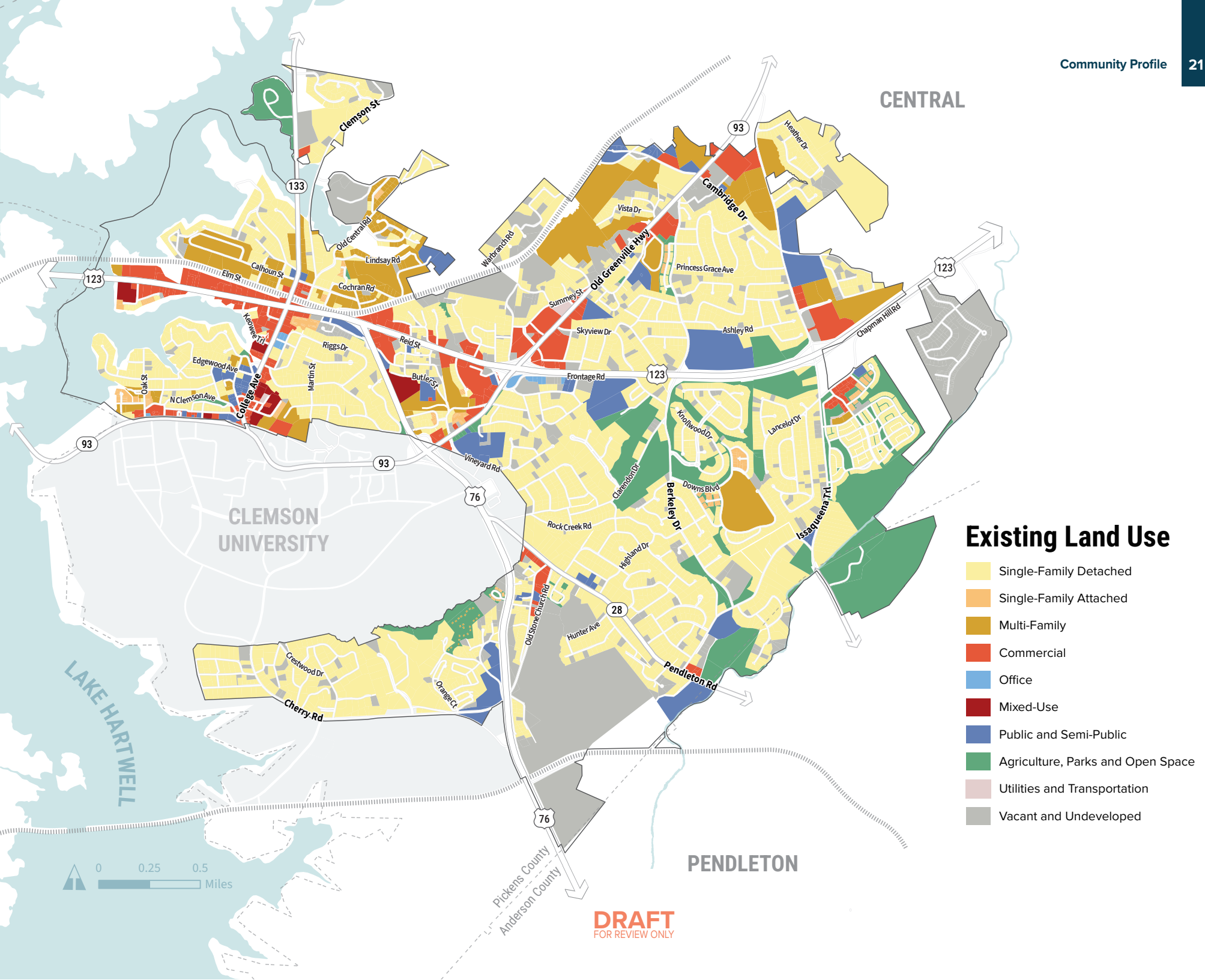
Agriculture, Parks and Open Space include parks that provide both active and passive recreation options, preserved natural areas, and active agricultural lands. Parks consist of public and private parks either owned and maintained by the City or by developers of planned subdivisions. Open space areas include preserved natural landscapes, floodplains intended for long-term conservation. Agricultural areas, such as farmland found along Clarendon Drive, include working farms that contribute to the community's open landscape.

Utilities and Transportation

Utility and transportation land uses support local infrastructure and provide rights-of-way or easements for the transmission of gas, electricity, water, and sewer.

Vacant and Undeveloped

Undeveloped land includes areas that have not been prepared for development but have not been set aside for conservation. Some areas include vacant sites within planned subdivisions, property adjacent to large businesses, as well as space set aside for future development but with no active site work occurring.





Zoning and Development Regulations

Zoning is critical to shaping the community and the implementation of land use and development goals. It establishes which specific land uses are permitted and the density, intensity, scale, and orientation of those uses.

Residential Districts

R-20: Single-family homes on large lots in low-density, environmentally sensitive areas.

R-12: Single-family homes on medium-sized lots, allowing moderate density.

R-7: Conventional residential development of single family homes on relatively small lots in areas where it is appropriate to increase density but maintain a neighborhood scale.

RM-1: Two-family or patio homes on small lots; serves as a transition from single- to multi-family areas.

RM-2: Similar to RM-1, but also permits manufactured homes on individual lots.

RM-3: Allows a mix of housing types (including multi-family) for a multi-generational market, promoting walkability and sustainability.

RM-3.5: A range of moderate to higher density residential uses designed to promote walkable, sustainable communities serving the needs of a multi-generational housing market with an emphasis on responsible environmental design principles.

RM-4: Medium-to-high density multi-family housing focused on walkable, environmentally responsible design.

Commercial and Mixed-Use Districts

C (General Commercial): Supports intensive, pedestrian-friendly commercial and mixed-use development in downtown.

CM (Commercial Mixed-Use): A transition zone encouraging walkable, mixed-use development and streetscape design between downtown and residential areas.

CP-1 (Neighborhood Business): Small-scale shops, offices, and services integrated into neighborhoods.

CP-2 (Community Business): Supports larger commercial developments and shopping centers.

Professional and Industrial Districts

OP (Office-Professional): Office parks and professional services acting as buffers between residential and commercial zones.

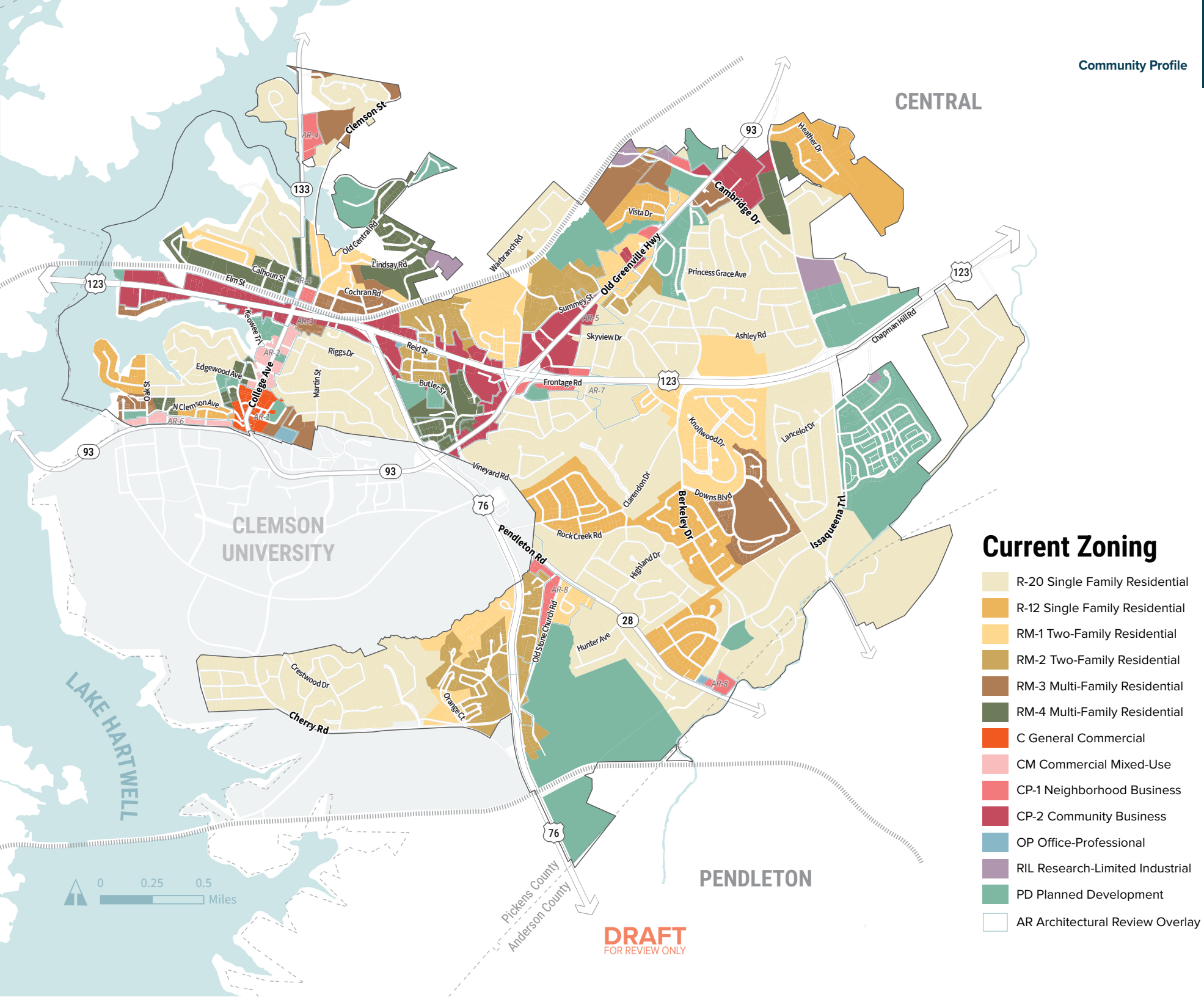
RIL (Research-Limited Industrial): Research and light industrial development tied to Clemson University, fostering innovation and economic growth.

M (Manufacturing District): Allows for industrial operation of all types, except certain potentially hazardous industries.

Special Districts

PD (Planned Development): Encourages flexible, site-specific development through coordinated planning and public input.

AR (Architectural Review Overlay): Promotes cohesive, high-quality design; protects historic, scenic, and architecturally significant areas.





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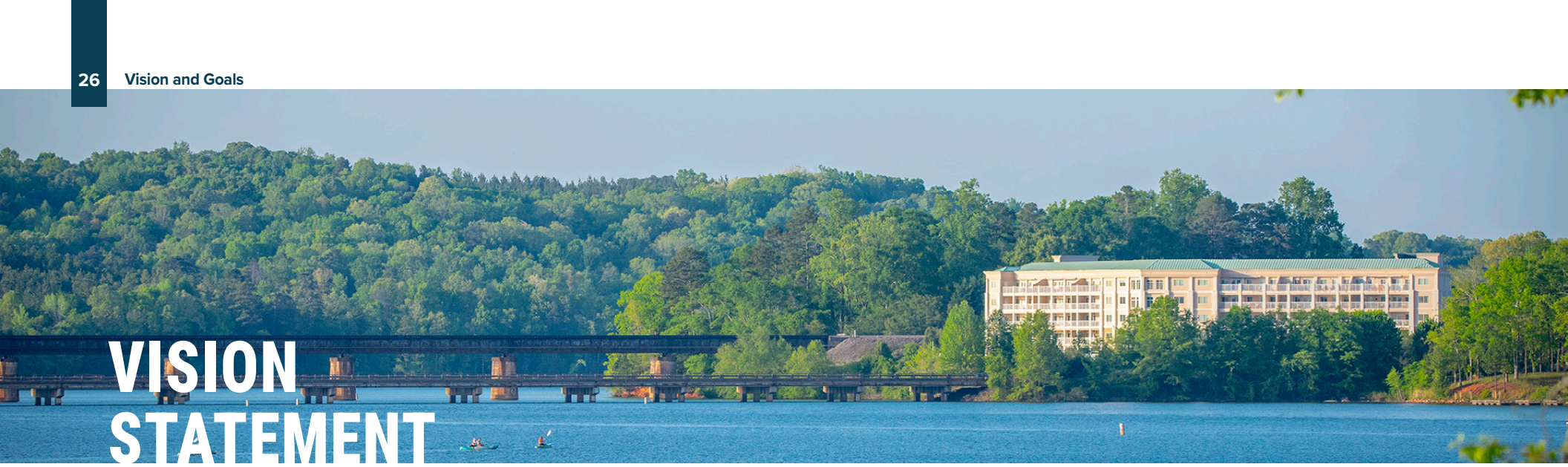
VISION AND GOALS

The vision statement for Clemson outlines the ideal attributes of the City following the successful execution of the Comprehensive Plan. It incorporates feedback from the community and embodies the shared aspirations for Clemson's future. The vision statement is an aspirational description of what the City would like to accomplish over the next 10 years.

IN THIS CHAPTER

Vision Statement

Goals



VISION STATEMENT

The City of Clemson will be renowned for its exceptional quality of life, characterized by natural beauty, a welcoming atmosphere, and a sense of community. By investing strategically in infrastructure, supporting local businesses and arts, prioritizing public safety, and fostering community partnerships, Clemson will create a thriving environment for all.

As the City continues to leverage its unique location in the foothills of the Blue Ridge Mountains and proximity to Lake Hartwell, Clemson will position itself as a premier destination for outdoor recreation and cultural experiences. The City will focus on sustainable growth that preserves its established character while accommodating future needs. This includes enhancing established neighborhoods, expanding housing options, and promoting economic diversity.

The City will continue to cultivate a sense of pride and tradition while embracing innovation and growth. The City will continue its strong partnership with Clemson University and other universities, balancing the year-round community alongside its college population and maximizing the university's contributions to the community's cultural, economic, and intellectual vitality.

Clemson will prioritize walkability, bikeability, and access to green spaces. The City will invest in public transit, strategically enhance streetscapes, and protect natural resources. These efforts will improve the health and well-being of residents and create a more resilient, sustainable, and accessible Clemson for the coming decades.

Overall, Clemson will cultivate a sense of community where everyone feels a sense of belonging and pride. By celebrating its unique identity and fostering inclusivity, the City will remain a beloved home for residents, students, and visitors alike.



GOALS

Land Use and Development

Implement a framework for future growth that guides the City towards high-quality development while preserving its current character.

Housing

Provide various housing types to meet the diverse needs of the community, including mixed-use housing, townhouses, multifamily, purpose-built student housing, particularly attainable housing, to attract new families and future employers moving into this area.

Economic Development

Enhance the City's attractiveness for economic development by maintaining and elevating the quality of life, fostering an innovative and dynamic business environment, and supporting vibrant commercial areas.

Transportation and Mobility

Foster, develop, and improve the Clemson area multi-modal transportation systems and service to be compatible with a livable and connected environment in the Clemson community.

Community Facilities, Services, and Infrastructure

Enhance the City's infrastructure, services, and community facilities to support growth, improve quality of life, and foster community engagement.

Natural Resources and Open Space

Foster a healthy community through sustaining a thriving ecosystem and expanding high quality, inviting park and public gathering spaces.

Cultural Resources

Cultivate a sense of belonging and community pride for all residents by promoting cultural and historic resources and celebrating the City's unique and inclusive identity.

Town and Gown

Strengthen the partnership between the City and Clemson University by coordinating planning, communication, and shared resources to address challenges like housing, traffic, and noise while supporting cultural and educational opportunities.

Sustainability and Resiliency

Seek to embed sustainability and resiliency into relevant City decisions to balance growth with environmental stewardship, climate preparedness, and the long-term well-being of future generations.

04



LAND USE AND DEVELOPMENT

The Land Use and Development chapter includes recommendations and policies for all land use areas in the City, including downtown, the residential neighborhoods, and the commercial areas. This chapter identifies issues and addresses a range of land use topics such as growth and annexation, opportunities for growth, and areas of change. This chapter also includes the Future Land Use plan, which establishes future land uses for all areas of the City. It provides a framework for future planning decisions that builds on desired characteristics of Clemson's established residential and commercial areas.

IN THIS CHAPTER

- Development Constraints and Considerations
- Growth and Annexation
- Future Land Use Plan



Goals and Key Recommendations

Implement a framework for future growth that guides the City towards high-quality development while preserving its current character.

- › Build on the 2020 *ClemsonNEXT Strategic Plan* to guide growth through strategic expansion, balancing housing and economic development needs while protecting our natural assets.
- › Coordinate with adjacent communities of Central, Pendleton, Seneca, and Pickens, Anderson and Oconee Counties, to plan and manage City growth.
- › Foster a collaborative relationship between the City and Clemson University to manage growth and development effectively.
- › Update zoning regulations to allow more diverse uses such as mixed-use development and address housing needs in strategic locations.

Town and Gown

Clemson was named the best college town in the United States by Travel + Leisure in 2025. The interplay between the City and the University creates a desirable community for both students and residents. To sustain this quality of life, the City and the University must work together to achieve a balance in land use that meets the needs of current and future residents.

How the City manages growth is critical to accommodating each group. Land use and development in the City is affected by the University as much of the City's potential outward growth is limited by University-owned lands and the Clemson Experimental Forest. New growth therefore is pushed further and further from the University. This chapter addresses both new growth areas and areas that should allow developments which cater more towards students.

Sustainability and Resiliency

Community members identified a need to integrate sustainability and resiliency into the future planning for the City. The City can look to promote walkable neighborhoods that mix housing, retail, and workplaces to reduce vehicle dependence and protect open space. Land use tools like conservation easements, greenbelts, or cluster zoning could be used to maintain ecosystems, water quality, and biodiversity. To maximize walkability and minimize vehicle miles traveled while increasing housing stock and mitigating infrastructure cost infill development and redevelopment of vacant or underused urban land could be used. Improving social sustainability is also important in land use planning. Including underrepresented groups in land use decision-making and prioritizing investments in vulnerable neighborhoods is one way to do this. This chapter integrates these concepts into future growth planning and future land use planning.



DEVELOPMENT CONSTRAINTS AND CONSIDERATIONS

The Future Land Use Plan is influenced and constrained by a number of factors. Clemson University, the Clemson Experimental Forest, Lake Hartwell, floodplains, and bordering municipalities all influence land use planning for the City. This section of the Land Use and Development chapter examines these factors to provide context for future growth and development.

Population Growth

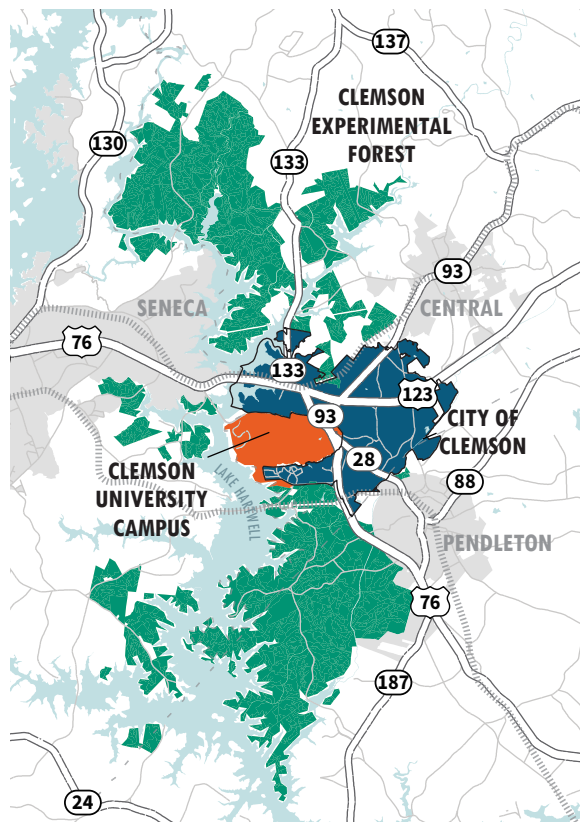
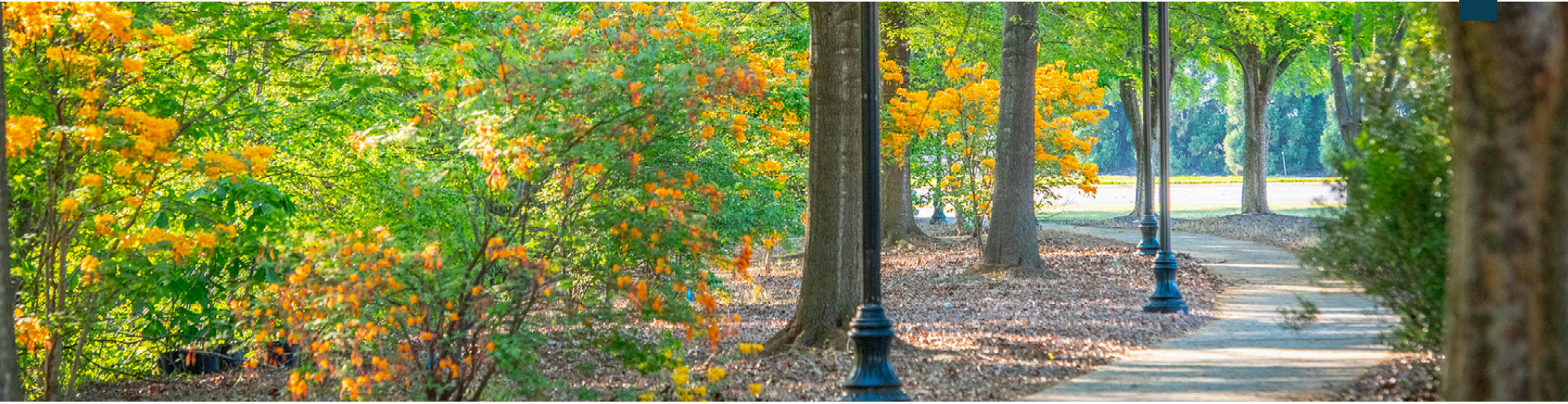
For the past 50 years, Clemson has seen an average annual population growth of 1.8%, which is in-line with statewide growth. According to the South Carolina Department of Employment and Workforce, South Carolina has seen population growth in recent years. People are moving to the state due to a combination of lower cost of living (South Carolina prices are almost 7% lower than the U.S. average), the climate, and ease of access to outdoor activities, as well as job growth. Over the past ten years, the City saw a nearly 30% growth in population.

Bordering Municipalities

The communities of Central and Pendleton border the City to the northeast and south constraining development. Several decades ago, Clemson and Central established a fixed future annexation line that assigns affected properties to either the City of Clemson or the Town of Central. Development opportunities have increasingly brought each respective municipal limit closer and closer to the line.

Clemson University

The University and the City share an established boundary which will not change. All growth for the University will occur within the boundary with the exception of the campus extension to Ravenel located west of the City. While the University's boundaries are not expanding, the University's Long Range Framework Plan provides projections for growth needs including additional classrooms, study space, indoor recreation space, beds, and other needs. For the 2024-2025 academic year, the total enrollment reached 29,077 students which represents a 12.8% increase over five years, up from 25,822 students in 2019.



Clemson Experimental Forest

The Clemson Experimental Forest (CEF), encompasses approximately 17,500 acres around Clemson University. The CEF has protected status which limits City growth to the north and the south. The CEF has helped maintain the area's ecological balance and has provided recreational opportunities but limits future development opportunities. (See detailed discussion on page 115.)

Lake Hartwell

Lake Hartwell limits development to the west and is a natural barrier preventing growth. Clemson is the only municipality located on the Lake. While the Lake prevents continuous expansion of the City, its advantageous location offers opportunities for recreation, natural resource preservation, and unique development opportunities.

Floodplains

Eighteenmile Creek forms the southeastern boundary of Clemson, flowing through W.C. Nettles Park, with several tributaries extending north into residential areas in eastern Clemson. According to Federal Emergency Management Agency (FEMA) flood maps, land near the lake and land near the creek, including W.C. Nettles Park, is prone to flooding during heavy rainfall. As a result, the park is designed to accommodate overflow from the creek.

GROWTH AND ANNEXATION

The Growth and Annexation Strategy provides a general guide to which areas are best suited to accommodate this future growth over the next 10 years and where such growth should be prioritized. The Growth and Annexation Strategy consists of three components: Infill Development, Primary Growth Areas, and Secondary Growth Areas. These components establish priorities for future growth with an emphasis on development within established areas first. The Growth and Annexation Strategy does not prohibit development from occurring outside priority growth areas. The uses within each of these growth and annexation areas should be informed and guided by the Future Land Use Plan.

A Note on Annexations

Annexation should promote coordinated regional growth and limit haphazard change by providing for the expansion of needed infrastructure capacity and service delivery in accordance with community goals. Annexation decisions should be fully transparent and coordinated with neighboring jurisdictions and utility providers, and respect all existing service areas, agreements, and partnerships.

Annexation in Clemson, SC is governed by South Carolina state law, which outlines three main methods: the 100% petition method, where all property owners agree to annexation; the 75% petition method, requiring 75% of property owners representing 75% of property value to request annexation; and the 25% petition and election method, where at least 25% of registered voters in the area can trigger a public vote on annexation. All methods require the area to be contiguous to existing city boundaries.

Development Intensification

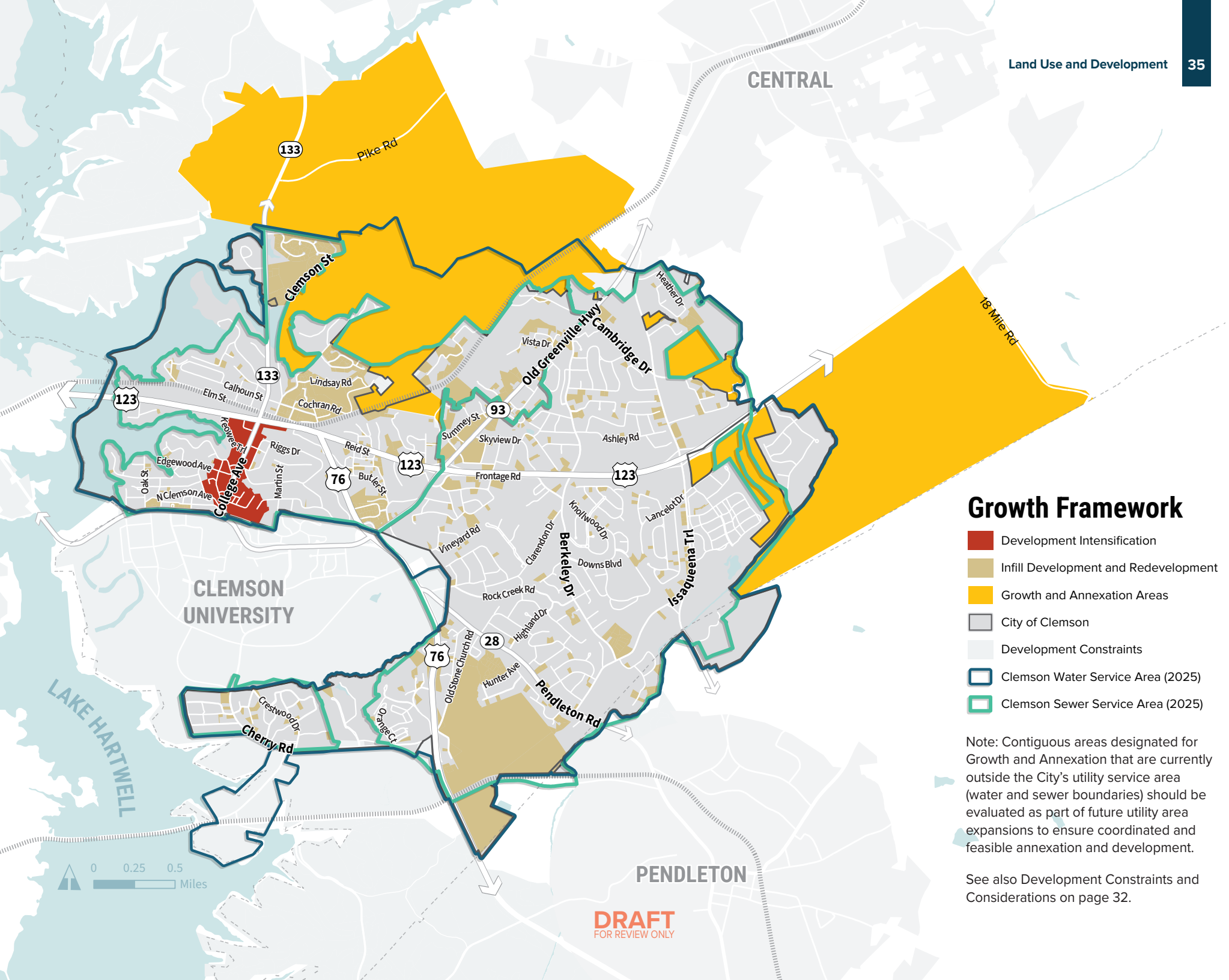
Development Intensification areas include the established mixed-use area in Downtown and an emerging area in Uptown. Both areas should have commercial and residential land uses intermixed in various building types. As the heart of the City, future growth and investment in Clemson should be prioritized within these areas to stabilize and strengthen existing uses. The City should encourage the redevelopment of underutilized properties to intensify uses, creating opportunities for a variety of commercial and residential options. Investment in these areas is needed to support the core of the City.

Infill Development and Redevelopment

Infill Development and Redevelopment is centered within the municipal boundary and consists of portions of the City that are established residential and commercial areas. Within these established areas are both vacant and underutilized parcels which have the potential to develop or redevelop to accommodate a more compatible use. Future growth in Clemson should occur within these specific locations within the municipal boundary to stabilize and strengthen existing neighborhoods and commercial areas. These areas are able to utilize City sewer and water because they are within the municipal boundary.

Growth and Annexation Areas

Growth and Annexation Areas are areas touching the City boundary but may closely border Central and the Experimental Forest. While these areas have development potential, the City should continue to follow the court ordered utility service boundary established in 1988 to determine future annexations. These areas should be considered for annexation as they present both new development opportunities and contain existing developments such as Heritage at Riverwood or the Cottages of Clemson. Opportunities exist south of Old Central Road for new development as projects such as the Orchard have begun to move north of the City. These areas would be eligible for City sewer and water with annexation.





FUTURE LAND USE PLAN

Every parcel within the City has been assigned one of nine land use designations, covering the full range of Clemson's land use types. These designations should serve as the basis for development standards and future zoning amendments. An evaluation of the City's current zoning code must be done to fully realize the implementation of the Plan's recommendations. District borders and intensity described should be used as guidance for broad considerations not parameters that must be adhered to in the Zoning Ordinance.

Low Density Residential

Low Density Residential uses are intended for traditional single-family neighborhoods with consistent housing types on large or medium-sized lots. These areas typically feature private yards, playfields, and preserved open spaces, fostering a spacious and serene living environment. Buildings are typically no more than three stories high, with a density of up to six units per acre. These uses are found in established neighborhoods such as Cold Springs near Riggs Drive and Woodland Heights near Pendleton Road, as well as newer residential subdivisions, including Patrick Square and The Grange. Infill development is appropriate and should continue the existing visual pattern, rhythm, and orientation of the surrounding dwelling units.



Medium Density Residential

Medium Density Residential uses include structures that are typically no more than three stories. These typically include a variety of housing types that coordinate in massing and architectural details such as townhomes, duplexes, triplexes, quadplex, assisted living communities. With a density of 6-20 dwelling units per acre, they can be found throughout the City. Medium density residential uses should feature non-student housing, workforce housing, and opportunities to age in place. Opportunities to expand this use to buffer commercial areas from low density residential exist and are reflected in the Future Land Use map.



High Density Residential

High Density Residential areas are typically consist of multifamily apartments or purpose-built student housing. Some current examples include Clemson Towers, Clemson Lofts, and Heritage Pointe Apartments. With a density of 20 or more dwelling units per acre, high-density residential areas provide ample housing opportunities within a compact and efficiently utilized space. These areas should be located near commercial corridors, creating more complete neighborhoods where residents have access to amenities and transportation options.



Mixed-Use

Mixed-Use Developments in Clemson integrate various uses such as commercial, residential, and office spaces within one building or across a larger development site in a walkable environment. These developments often feature retail or dining on the ground floor with housing above or are arranged horizontally across a site. Currently, most mixed-use developments cater to students, with examples including Campus View, 114 Earle, The Bixby on College, and ONE Clemson. Mixed-use areas are also emerging along major corridors, such as Highway 93 across from the University Campus, in the uptown neighborhood, as well as the Kadera development. These areas are strategically positioned where there is access to essential urban services, ensuring they are well-connected and supportive of the City's growth.



Downtown

Downtown uses are intended to create an active, diverse, and sustainable urban core by accommodating a broad mix of residential, commercial, and entertainment options. The Downtown area is defined as an area bounded by: Highway 93 and Edgewood Avenue/Strode Circle. Buildings within the mixed-use corridor along College Avenue range from one-story retail shops to a six-story hotel and mixed-use residential complexes. Additionally, there are churches and schools along Sloan Street.

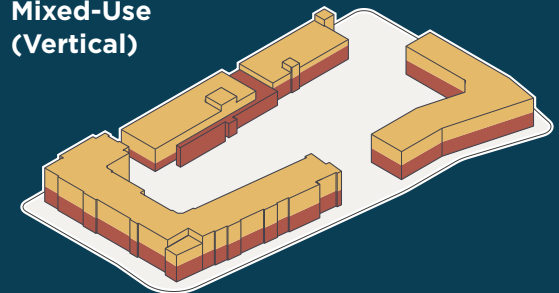
Clemson's Downtown should offer a spirited urban lifestyle that supports a lively, accessible, and walkable community. It should attract residents, businesses, and visitors, contributing to the economic and social vitality of the City. The Downtown land use should encourage a diverse assortment of businesses catering to residents, tourists, and students. To achieve this vision, the City should promote implementation of the *Downtown Corridor Plan*.



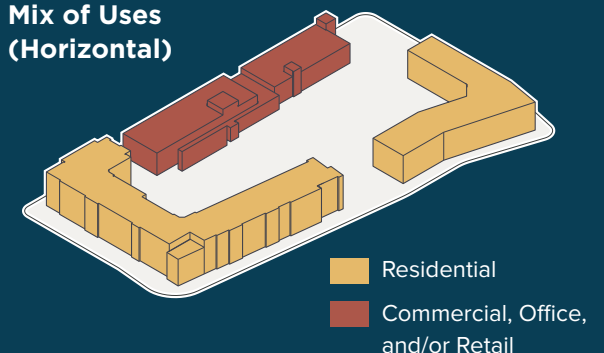
Mix of Uses vs. Mixed-Use

Mix of uses describes the distribution of uses and buildings across a single site. Mixed-use describes buildings that stack uses vertically within the same structure, with retail, restaurant, service, small-format grocery store, or office space on the ground-floor and office or residential uses on the upper-floor(s). The mixed-use category includes the option for both a mix of uses and mixed-use developments.

Mixed-Use (Vertical)



Mix of Uses (Horizontal)



- Residential
- Commercial, Office, and/or Retail



Commercial/Office

Commercial/Office uses include businesses for buying, selling, or trading merchandise or services. They include clothing, furniture, and drug stores but also include restaurants, bars, and grocery stores. U.S Highway 123 and SC 93 share the highest concentration of commercial land uses. These uses vary from single-story shopping center developments to outlot development, and small local businesses. The office land uses include small individual office buildings or medical offices. Commercial/Office uses should be expanded in key areas to provide more complete corridors that offer diverse employment options while also providing services and amenities catering to residents.



Public and Semi-Public

Public and Semi-Public uses include local government and municipal facilities, community service providers, schools, and places of worship and assembly. Clemson City Hall, the police station, the fire stations, the public works facility, the Clemson Area African American Museum, and Clemson Elementary School are all established public/semi-public land uses. These land uses provide essential facilities and services to the community and are dispersed throughout the City. It is crucial to identify and preserve these valuable facilities and maintain the infrastructure necessary for the City's smooth functioning.

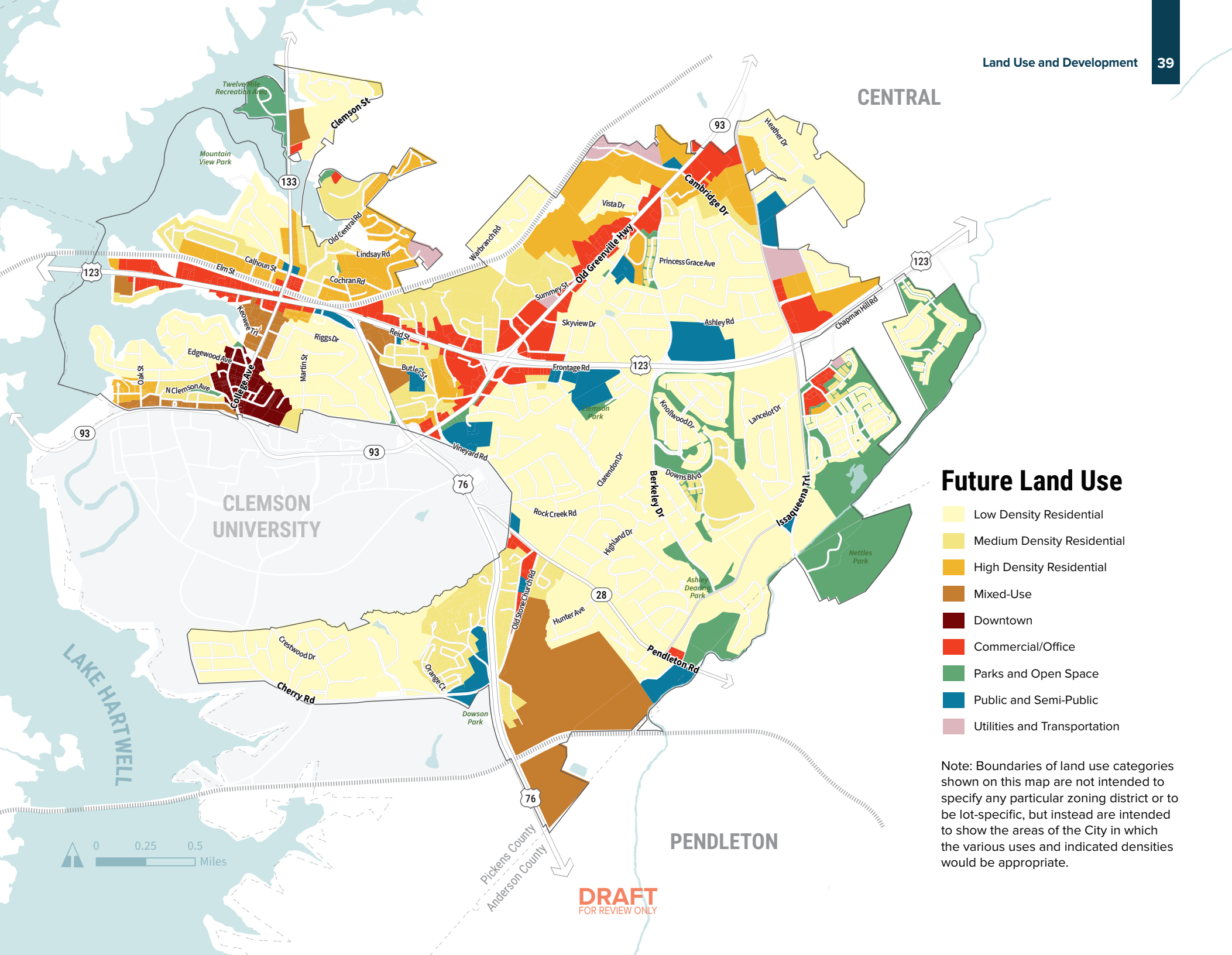


Parks and Open Space

Parks and Open Space uses include parks that provide both active and passive recreation options and open space areas. Parks consist of public parks owned and maintained by the City, and private parks in planned subdivisions. Open space areas include preserved natural areas, and ponds and creeks in planned subdivisions. The intent of these areas is to preserve open space and natural areas in key locations, conserve environmentally sensitive ecosystems and habitats, ensure access to recreational opportunities for all residents, and preserve natural assets for public use.

Utilities and Transportation

Utilities and Transportation uses support local infrastructure and provide rights-of-way or easements for the transmission of gas, electric, water, and sewer. This includes both facilities and infrastructure as well as related rights-of-way. Parcels and rights-of-way associated with the City's Amtrak station and rail line are included.





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HOUSING AND NEIGHBORHOODS

Housing and neighborhoods in the City require careful balance between long-time residents, new residents, and students. Aligning the needs of these groups is essential to providing housing that serves both current and future populations. The Housing and Neighborhoods chapter addresses key issues affecting residential areas in Clemson. It aims to preserve and strengthen established neighborhoods while encouraging opportunities for higher-density and workforce housing. The chapter outlines the locations and characteristics of diverse housing options to meet the evolving needs of Clemson's residents.

IN THIS CHAPTER

- Existing Neighborhoods
- Housing Availability
- Student Housing
- Short-Term Rentals
- Residential Framework



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Goals and Key Recommendations

Provide various housing types to meet the diverse needs of the community, including mixed-use housing, townhouses, multifamily, purpose-built student housing, particularly attainable housing, to attract new families and future employers moving into this area.

- › Build more attainable housing by facilitating both the identification and acquisition and/or revitalization of sites; and, the diversification of housing types, sizes and densities.
- › Redevelop properties in appropriate locations for purpose-built student housing to alleviate pressure for developments in existing single-family neighborhoods.
- › Identify student housing developments in key areas of the City that optimize proximity and walkability to the University.
- › Develop senior housing and intergenerational housing options to meet the needs of the aging population and people with disabilities.
- › Continue to preserve and reinvest in established residential neighborhoods.
- › Develop taller residential buildings where appropriate to accommodate housing needs strategically.
- › Promote the construction of multifamily housing and mixed-use developments to both buffer single-family home neighborhoods from adjacent businesses while also increasing foot traffic and the local customer base.

Town and Gown

In college towns, balancing the needs of long-term residents and off-campus students often presents challenges. Homeowners may be concerned about the impact of student lifestyles on residential neighborhoods. In Clemson, this dynamic is further complicated by the University's policy requiring only first-year students to live on campus, combined with a limited supply of on-campus housing. Residential areas in the City are further affected by the University as land use decisions often cater to students. New developments, especially new mixed-use developments, almost always have a student housing component and recent development proposals have been met with both community support and resistance. This has led to a strained Town and Gown relationship from a residential perspective. This chapter includes recommendations that should be utilized to create more cohesion between residents, developers, the City, and the University.

Sustainability and Resiliency

Promoting sustainability and resiliency in residential areas is essential for creating inclusive, adaptable communities that can withstand both economic and environmental challenges. Ensuring that zoning regulations allow for a diverse range of housing types – such as duplexes, townhomes, accessory dwelling units, and multifamily developments – helps meet the needs of different income levels and household sizes, while reducing the risk of displacement during times of economic or climate-related stress.

To support this, Clemson should encourage housing at a variety of price points and densities to increase choice and flexibility for residents. In parallel, protecting critical natural features like wetlands, floodplains, steep slopes, and wildlife habitats through conservation overlays, zoning restrictions, and incentives for open space preservation not only safeguards the environment but also improves long-term resilience. Additional strategies include integrating green infrastructure, requiring energy-efficient building standards, and promoting climate-adaptive site design to ensure that new and existing residential areas are prepared for future conditions.



EXISTING NEIGHBORHOODS

Clemson is an established community with over half of the housing being built before 1990. Most of the older neighborhoods exhibit charming qualities with winding roads, established tree canopy, and interesting topography. While people generally felt that the overall quality of the housing stock remains good, there is a sense that it has been gradually declining. This perception is often linked to the increasing presence of student housing and short term-rentals within established neighborhoods. The following section provides guidance to improve, preserve, and promote investment in the City's existing neighborhoods.



From 2010 to 2022, the median home value increased by

92.7%

Neighborhood Reinvestment

During outreach, participants pointed to several older neighborhoods in need of investment and improvement. While only a few of these neighborhoods remain in Clemson, they are located in key areas that are increasingly targeted for student housing development. This trend raises several concerns. These neighborhoods are often among the most affordable in the City, and replacing them with student housing could displace current residents and their families. Many of these areas also have deep cultural and historical significance, particularly as historically African American communities. The Cultural Resources Chapter (pg 120) provides more detail on this issue, but it is critical that future planning prioritizes inclusion and support for these residents.

Rather than allowing the redevelopment of these neighborhoods for student housing, the City should collaborate with property owners, developers, and residents to revitalize them. Potential strategies include creating a Neighborhood Revitalization Program, utilizing Community Development Block Grants, establishing home improvement loan programs, and offering incentives for renovating blighted properties. Additionally, the City can continue to promote its Simple Lot Subdivision process which can create up to four new lots. By enabling property owners to subdivide and sell or

develop a portion of their land—while maintaining the character and scale of the neighborhood—owners can generate funds that may be reinvested into property improvements such as roof repairs, landscaping, or structural maintenance. Subdivision must conform to the existing zoning and should be accompanied by clear design standards to ensure new development is context-sensitive, maintains walkability, and contributes to the visual cohesion of the area.

Recommendations

- › Consider creating a targeted program to support reinvestment in aging or underperforming residential areas, particularly in locations identified in the Residential Framework. (e.g., Old Stone Church Road, Helton Street, Clemson Village, the Den at Clemson, and the Retreat of Clemson). The program should aim to attract developers, raise funding, and guide coordinated improvement efforts.
- › Seek funding opportunities and contributions to the Clemson Community Foundation – such as Community Development Block Grants (CDBG) – to support housing rehabilitation, infrastructure upgrades, and community services as part of a broader revitalization strategy.



- › Explore policies that allow and encourage the strategic subdivision of oversized or underutilized residential lots, particularly in older neighborhoods, as a tool for reinvestment.
- › Promote programs to assist property owners with repairs and upgrades, helping preserve housing quality and affordability.
- › Provide financial or regulatory incentives to encourage the rehabilitation of vacant or deteriorated homes, reducing blight and expanding the supply of quality housing.
- › Promote higher-density housing types such as townhomes, duplexes, triplexes, and quadplexes in reinvestment areas by aligning infill opportunities with the Future Land Use Plan.
- › Revise zoning and design standards to include guidance on materials, siting, and architectural styles, ensuring that new infill development complements the character of existing neighborhoods.

Code Enforcement and Property Maintenance

Given the aging housing stock in Clemson, it is important to address signs of deterioration to preserve the appeal and character of its neighborhoods. Enforcing property maintenance adds to the overall feel of a neighborhood and maintains a consistent level of upkeep. Code enforcement can help to combat deterioration and property distress by keeping neighborhoods attractive and desirable.

Proactive, fair, and well-managed code enforcement is important for preserving the quality of Clemson's housing stock and revitalizing neighborhoods in need of improvement. To address this, the City should explore initiatives to assist property owners in maintaining their homes, ensuring the long-term vitality and desirability of Clemson's residential areas.

Recommendations

- › Identify areas within the City with chronic code enforcement issues and create a city-wide assistance program to work with property owners to aid in upkeep.
- › Consider establishing a public education effort aimed at property upkeep to educate residents on the importance of property maintenance focusing on weeds, litter, and inoperable vehicles.
- › Support residents in the upkeep of their property through programs and incentives, like permit fee waivers for qualifying home repairs and maintenance projects.
- › Explore partnerships between the City and health providers to ensure high quality of living environments through home safety inspections and wellness checks.
- › Continue to support City staff to maintain consistent code enforcement operations.
- › Continue to approach community code enforcement proactively, citing visible code violations before complaints occur.
- › Continue to enforce Clemson's Code of Ordinances to maintain quality neighborhoods.
- › Continue to enforce the Rental Housing Inspection Program including inspections for both single and multifamily buildings.

Attainable vs. Affordable

Affordable housing refers to housing that costs no more than 30% of a household's gross income, typically serving low- to moderate-income households earning up to 80% of the Area Median Income (AMI). This type of housing often relies on public subsidies like Low-Income Housing Tax Credits (LIHTC) and Section 8 vouchers to ensure that people with lower incomes can access safe and stable housing.

Attainable housing, on the other hand, targets middle-income households earning between 80% and 120% of AMI. It focuses on providing market-rate housing options for workers who earn too much for affordable housing programs but struggle to afford traditional housing. This type of housing is typically supported by zoning reforms, smaller lot allowances, and incentives to increase the supply of diverse housing types such as townhomes, duplexes, and accessory dwelling units. While affordable housing provides a safety net for low-income residents, attainable housing aims to expand accessible market-rate options for working families and young professionals, fostering economic diversity and supporting sustainable community growth.

HOUSING AVAILABILITY

Based on Census data, the City is served well by single-family and multifamily housing. Just over 40% of residential housing is single-family detached while almost 30% of housing consists of buildings with 10+ units. This mix indicates the diversity in options while also highlighting the student housing population. While the City continues to attract developers to construct non-student housing, the local market is heavily driving the demand for student housing. Almost 70% of survey respondents said student housing would have a negative impact on the community and over 50% felt that single-family homes, townhomes, and senior housing would have a positive impact on the community.

While it is unlikely that student housing will cease being proposed in the City, the City should continue to prioritize housing that serves the broader community, with a focus on expanding attainable housing and introducing more missing-middle housing options.

Attainable Housing

Over the past two decades, median housing values in the City have increased from \$133,000 to \$347,800 as of January 1, 2026. While the exact cause is unclear, contributing factors likely include increased university enrollment, rising household incomes, limited new housing supply, and an influx of higher-income residents – all of which reduce options for working- and middle-class households. This trend reflects a broader national issue, prompting many cities to explore solutions that support residents, like teachers, who may not qualify for subsidized housing but still struggle with affordability.

One emerging strategy is the promotion of attainable housing. Attainable housing refers to a range of housing options that are affordable to working- and middle-class households - those who may not qualify for subsidized housing but still struggle to find reasonably priced homes in the current market. The City should explore possible avenues for increasing attainable housing options in existing neighborhoods and in new developments by working with developers and property owners.

Recommendations

- › Access and use a combination of local, state, and federal funding sources, such as Community Development Block Grant funds, Low Income Housing Tax Credits, and local housing trust fund dollars, to support the inclusion of attainable units in new developments.
- › Work with developers to consider cross-subsidization which could use market-rate housing to help offset an attainable housing product.
- › Promote first time homebuyer assistance programs such as the SC Housing Homebuyer Program, to assist residents in purchasing homes in the City.
- › Encourage developers to include income-sensitive units or workforce housing in new housing developments.
- › Consider utilizing incentives such as, tax abatements, expedited permitting, direct subsidies, density bonuses, or other regulatory flexibility to promote more attainable housing options.

Missing Middle Housing

Missing middle housing provides a way to gently increase residential density while preserving the character of existing neighborhoods. These housing types were historically common throughout the country but have become less feasible due to modern zoning code restrictions. By reintroducing them, the City can expand its housing supply in a context-sensitive manner.

In Clemson, there are opportunities to introduce missing middle housing in existing single-family neighborhoods and on underused commercial lots, allowing for additional units while preserving neighborhood identity. The City should use the Growth Framework and Residential Framework maps to strategically prioritize infill development that supports this type of housing.

Recommendations

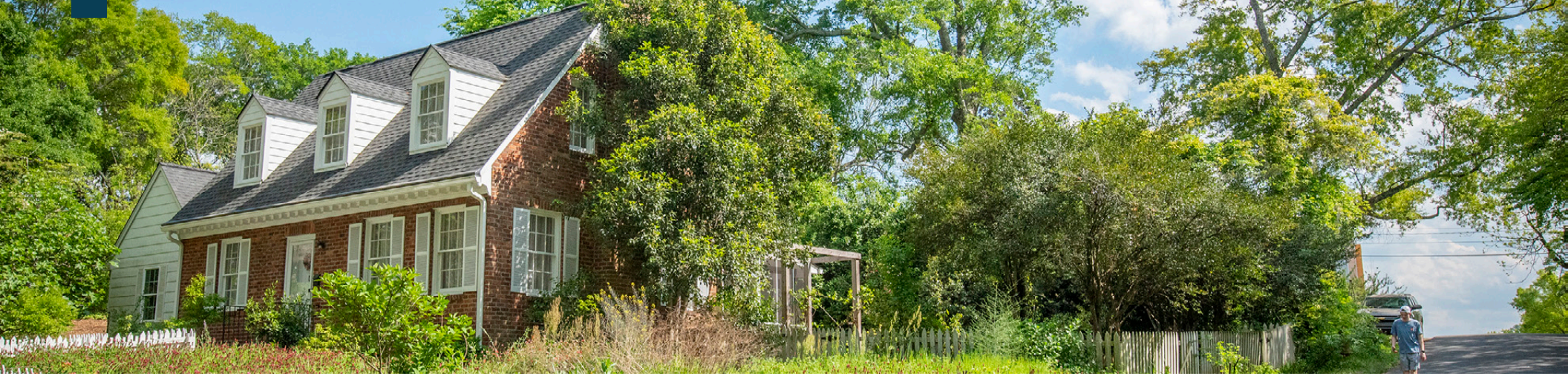
- › Consider reducing minimum lot size and frontage requirements to allow for more diverse housing options.
- › Maintain minimum parking standards for missing middle housing types and include design standards to reduce visibility.
- › Reassess setbacks for multifamily housing projects to facilitate better site efficiency design.
- › Update the City's Zoning Ordinance to allow for single-family attached, triplexes, and quadplexes in more districts.

Housing Trust Fund

A Housing Trust Fund (HTF) is a dedicated pool of money established by a city, county, or state to support affordable housing development and preservation. These funds help fill financial gaps in housing projects, ensuring access to safe, stable, and affordable homes.

Outreach participants mentioned a growing need for affordable housing, and a local Housing Trust Fund could assist in establishing more affordable housing in the community. By securing resources for housing development, land acquisition, home repairs, and title assistance, the City can accelerate the work of the Community Housing Foundation and support long-term housing solutions.

Affordable housing requires sustained investment. As mentioned in the ClemsonNEXT White Paper, for example, if each unit of affordable housing needs \$15,000 in gap financing, then developing 200 units would require \$3 million over ten years – or about \$300,000 per year. A dedicated Housing Trust Fund would provide the financial backbone needed to meet this challenge and ensure Clemson remains a diverse and inclusive community for all. The City should conduct a study to determine an appropriate funding goal and explore potential revenue sources.



Aging in Place

To address the challenges of an aging population in Clemson, it is important to update development regulations and implement strategies that support aging in place. Over the past decade, the City's 65+ population has increased by nearly 40%, reflecting national trends and highlighting the need to accommodate residents at all life stages.

By revising development policies, Clemson can promote diverse housing options designed for older adults, including age-friendly features and accessible amenities. To fully capture the needs of its older population, the City should support developing housing types that are accessible, affordable, and attractive to seniors and aging residents. Housing for aging in place could include small-lot single-family detached/ single-family attached and multifamily developments. The City should identify appropriate locations for senior housing near amenities for easy and convenient access. Age-targeted residential developments, including senior living communities and assisted living facilities, should be encouraged.

Recommendations

- › Continue to permit Accessory Dwelling Units (ADUs) to promote multi-generational living and allow seniors to age in place.
- › Encourage a variety of housing types that anticipates future market demand and allows seniors to age in place.
- › Facilitate intergenerational programs and volunteer opportunities to foster connections between older adults and younger residents.
- › Improve sidewalk infrastructure, crosswalks, and traffic signals to enhance pedestrian safety, particularly near senior living facilities, parks, and community centers.
- › Encourage the development of universally designed housing options that accommodate varying mobility needs, such as single-story homes, zero-step entrances, wider doorways, and accessible bathrooms.
- › Continue to coordinate with local organizations such as the Shaw Center to support programs that provide housing repair and rehabilitation assistance, particularly in historic neighborhoods.



Over the past decade, the City's 65+ population has increased by nearly

40%



STUDENT HOUSING

The City of Clemson and the University are inextricably linked as the City benefits from the economic activity of the University and the University benefits from the supportive uses and residential areas for its students. This symbiotic relationship is important to maintain the success of both entities. Since the University only requires on-campus housing for freshmen, much of the demand for student housing has shifted into the City. Student housing developments also play an important role in meeting the City's overall housing needs, with a notable share of residents being non-students, including graduate students with families and younger faculty.

On-Campus Housing

Housing is not guaranteed on-campus for upper-classmen due to a lack of available space. On-campus student housing development has not kept up with university growth. Douthit Hills, the most recent student housing project, was built in 2018. The University recognizes this and is looking to expand on-campus options. The Douthit Hills expansion was approved in the FY25 University budget and it set to add 360 beds to the existing facility. However, student housing is still expanding into the City to accommodate growth. The University's Carnegie Classification is based on the percentage of full-time undergraduates who live in institutionally-managed housing; currently this is about 20 percent of its students.



*Douthit Hills On-Campus Student Housing,
Source: Jonathan Ceci Landscape Architects*



Dockside Clemson, Off-Campus Student Housing

From 2010 to 2022, Clemson
University enrollment increased by

46.3%



Local Regulatory Limitations

While the City cannot restrict occupancy based on whether residents are students, it can regulate student housing as a land use, as well as the housing types, design, and development patterns that typically attract student populations. The City currently employs several zoning and development strategies to manage the expansion of student-oriented housing into Clemson's neighborhoods. These regulations attempt to mitigate the effects of the rental units on the surrounding neighborhoods. Some current regulations include:

- › **Roommate Limits:** The City regulates the number of unrelated individuals who may reside together in rental properties and other residential dwellings. This means there is a defined limit to the number of non-related roommates permitted within a household.
- › **Zoning and Occupancy:** The number of unrelated occupants allowed in a dwelling is determined by the property's zoning district and, in some cases, the rental licensing history. The following zoning-based occupancy table outlines the maximum number of occupants permitted per district.



Clemson Lofts, Off-Campus Student Housing

Dwelling Occupancy Permissions by Zoning District

Dwelling Occupancy	R-20	R-12	R-7	RM-1	RM-2	RM-3	RM-3.5	RM-4
Single-Family Dwelling	2	2	2	2	2	3	3	4
Manufacturing Home					2			
Two-Family Residential Dwelling				2	2	3	3	4
Various Residential Developments				2	2	3	3	4
Townhouse						3	3	4
Multi-Family						3	4	4



Campus View Apartments, Off-Campus Student Housing



- › **Definition of Relatives:** Under City Code, relatives include a spouse, sibling, child, grandparent, aunt, or uncle. Any individual outside of these defined relationships—such as a cousin or a more distant relative—is not considered a family member for occupancy purposes.
- › **Occupancy Sticker Requirement:** Every rental dwelling is required to display an occupancy sticker indicating the maximum number of unrelated individuals legally allowed to reside there.
- › **Homeownership and Roommate Use:** If a student or their family purchases a home and intends to have roommates, the property will be classified as a rental dwelling. This classification requires an annual rental license, a yearly fee, and compliance with the City's rental housing standards.
- › **Annual Rental Inspections:** The City conducts annual inspections of rental properties to verify compliance with minimum life-safety standards.

Recommendations

- › Collect and maintain a GIS-based inventory of student housing developments to adequately track the number of student housing units.
- › Enforce regulations limiting the number of unrelated individuals who can live in a single dwelling unit (e.g., no more than three unrelated occupants).
- › Mandate that new student housing developments within existing neighborhoods match the architectural character, scale, and setbacks of surrounding homes.
- › Continue to require the annual rental inspection to protect tenant and landlord interests, promote compliance, document property condition, and prevent deterioration.
- › Encourage regular communication between City and the Director for Housing Operations at Clemson University.

Case Study: New Brunswick Zoning Overlay

New Brunswick, New Jersey, home to Rutgers University's main campus, has experienced mounting pressure on its housing stock due to increasing student enrollment and limited on-campus housing expansion. This has led to heightened demand for off-campus housing, particularly in neighborhoods adjacent to the College Avenue Campus. The Sixth Ward has felt this impact most acutely, with long-established single-family neighborhoods facing encroachment from private student rentals. To preserve the character of these neighborhoods while accommodating housing demand, the City proposed a graduated density overlay zone focused on areas immediately south of College Avenue and north of Easton Avenue. This strategic zoning tool aims to concentrate new multi-family and student housing near campus, thereby reducing spillover into residential areas.

The overlay zone allows for higher-density residential uses, including private student housing and multi-family units, while maintaining appropriate transitions in height and bulk to buffer adjacent low-density neighborhoods.



Future Student Housing Development Policy

While the zoning code and City regulations set standards for rental housing, the City can take a more proactive approach in guiding where student housing is built. The City is not able to eliminate existing student housing within the neighborhoods as long as it is up to date with inspections, permitting, and meets code. To minimize future conflicts with existing neighborhoods, Clemson should consider designating specific areas for student housing development.

One approach is to create a student housing zoning category with tailored development standards, parking requirements, height limits, and density regulations that differ from general multifamily housing. This would give the City more control over student housing locations and ensure they are developed in appropriate areas.

New for-sale housing in key development areas, like townhomes, can include Homeowners Associations (HOAs) designed to attract and prioritize non-student households. Under South Carolina law, HOAs can legally prohibit property owners from renting to students, helping to maintain these homes as affordable and attainable housing for families and other residents.

The Residential Framework at the end of this chapter provides guidance on where student housing should be encouraged. In contrast, student housing should be discouraged in other areas of the City to preserve neighborhood character and housing diversity.

Recommendations

- › Consider student housing as a conditional use within mixed-use areas established in the Residential Framework giving the City more control over the type of development that could occur within these areas.
- › Encourage Clemson University to prioritize developing student housing on campus.
- › Encourage Clemson University to consider a policy requiring all freshman and sophomores to live on campus.
- › Use the Residential Framework to identify areas to specify zones for student housing near campus, allowing higher-density development while limiting student accommodations in established residential areas.
- › Implement buffer requirements to maintain separation between student housing and traditional single-family neighborhoods.



SHORT-TERM RENTALS

The City of Clemson deals with population fluctuation throughout the year depending on the events schedule for the University. Memorial Stadium alone can accommodate over 80,000 people, drawing large crowds of spectators seven weeks of the year for home games in addition to other events such as concerts and graduation ceremonies. Due to the influx in population for university-related events, hotels within the area often book up or are cost prohibitive.

Entrepreneurial property owners have bought up homes or used their own homes for short term rentals throughout the year. Apps like Airbnb or VRBO allow visitors to stay in residential neighborhoods instead of hotels. While these short-term rentals are a great option for visitors and property owners, permanent residents of the neighborhoods can be negatively affected. Short-term rentals often artificially inflate rental costs, can limit the available housing stock, and can disrupt neighborhoods with tourists who have no stake in the community.

It is important that the City keep utilizing its Short-Term Rental ordinance to protect its neighborhoods. Without this ordinance the City could lose long-term housing supply, erode neighborhoods, lose character, or miss-out on revenue from hotels. For specific information on the ordinance see Chapter 13 Article IV of the City Ordinance.

Recommendations

- › Consider creating a GIS database tracking the number of registered short-term rentals in the community.
- › Set a maximum number of short-term rentals allowed within a neighborhood or building to prevent overconcentration.
- › Consider requiring short-term rentals to be operated by primary residents to prevent large-scale commercial operations.



RESIDENTIAL FRAMEWORK

The Residential Areas Framework addresses the City's residential areas, and guides change over time. The Framework should help the City enhance its residential character, expand to its western edge, and ensure that Clemson offers housing products that meet existing and future needs. The Residential Areas Framework builds on the residential categories established for all residential areas in the Land Use Plan. The Framework supports the City's identity and further defines the type and character of each residential land use. The Framework should be used to achieve the goals and objectives articulated by community residents and leaders.

Downtown Intensification and Redevelopment

As the heart of the City, Downtown is a primarily mixed-use area. What was a low-profile downtown is transitioning to a more dense area. Downtown is appropriate for student housing and developments like U Centre on College and the Earle are local examples of mixed-use student housing. The City should also promote mixed-use buildings with condos to support those who want to live in an amenity rich area. Increased residential Downtown not only provides more housing but also can support local retail and restaurants. Developments in Downtown should advance the *Downtown Corridor Plan* to promote a pedestrian-friendly environment by encouraging mixed-use developments at the property line with business that engage with the street. For developments with parking, access should be provided to the rear of the site eliminating excess curb cuts. To promote the desired form of Downtown the City should continue to utilize the Architectural District Standards.

Uptown New Mixed-Use

Uptown is a redevelopment opportunity at Tiger Boulevard and College Avenue which would create a lively and inviting mixed-use district at the intersection welcoming visitors to Downtown Clemson. Uptown should be developed primarily as a residential mixed-use area while reinforcing the retail and storefront environment along College Avenue and enhancing lake access and recreational opportunities. Uptown should feature a mix of non-student and student oriented residential options to meet the needs of the local market while also considering community needs. Massing should be moderated using setbacks and stepbacks to maintain a human scale. Streetscape design should incorporate high-quality materials, landscaping, public art, and stormwater best practices, while parking solutions should prioritize integration with transit and non-automotive travel options.



Clemson HUB

The HUB was approved in April 2024 and is now under construction. The project includes about 1,300 beds across 450 market-rate multifamily units, along with 20 townhomes. Plans also call for at least 10,000 square feet of commercial space, roughly 600 parking spaces, and a 30,000-square-foot public plaza next to Keowee Trail and Abernathy Park. Completion and occupancy are expected in 2027.



Proposed design rendering of the Clemson HUB

Kedera Master Plan

The 350-acre Kedera Master Plan is planned to include approximately 1,400 to 1,600 new homes and up to 500,000 square feet of commercial space. The development should establish a walkable, integrated community where residential areas, a central town center, cohesive architecture, and vibrant public spaces come together to create a distinct and enduring sense of place for residents, businesses, and visitors alike. The development should also include student housing opportunities due to the proximity to the University. These opportunities should be on the exterior of the development on the northwest side of the site.

The development should feature a mix of uses, including residential, commercial, and office organized into compact, walkable districts that support a complete neighborhood experience. Mixed-use buildings in the center should anchor the development, providing a range of goods and services within close proximity to homes. Development is expected to occur in phases, with the first phase beginning at the northern edge of the site and focusing on single-family detached homes.

Residential Reinvestment

Residential Reinvestment areas are located near key commercial corridors, offering strong connectivity to amenities. These neighborhoods often lack sidewalks, have overhead utility lines, and include housing types ranging from mobile homes to single-family homes. Some properties face maintenance challenges such as overgrown landscaping, outdoor furniture, and vehicle storage. Areas like Red Hill and Abel—historically African American neighborhoods—fall within this category and could be at risk of losing attainability and local character to outside developer interest.

To support current residents and preserve neighborhood identity, the City should utilize a variety of reinvestment strategies. Strategies could include promoting infill development, encouraging accessory dwelling units (ADUs), and exploring incentives such as permit fee waivers or home improvement loan programs. In cases of redevelopment, denser housing types – such as duplexes, triplexes, quadplexes, and townhomes – should be encouraged to ease development pressure and support revitalization. Based on the Future Land Use Plan, many of the lots within these identified areas could accommodate more dense housing. Consideration could also be given to strategic subdividing of lots as a tool for reinvestment. The City should actively work with property owners to identify opportunity sites for reinvestment and housing diversity.



Stable Neighborhoods Near the University

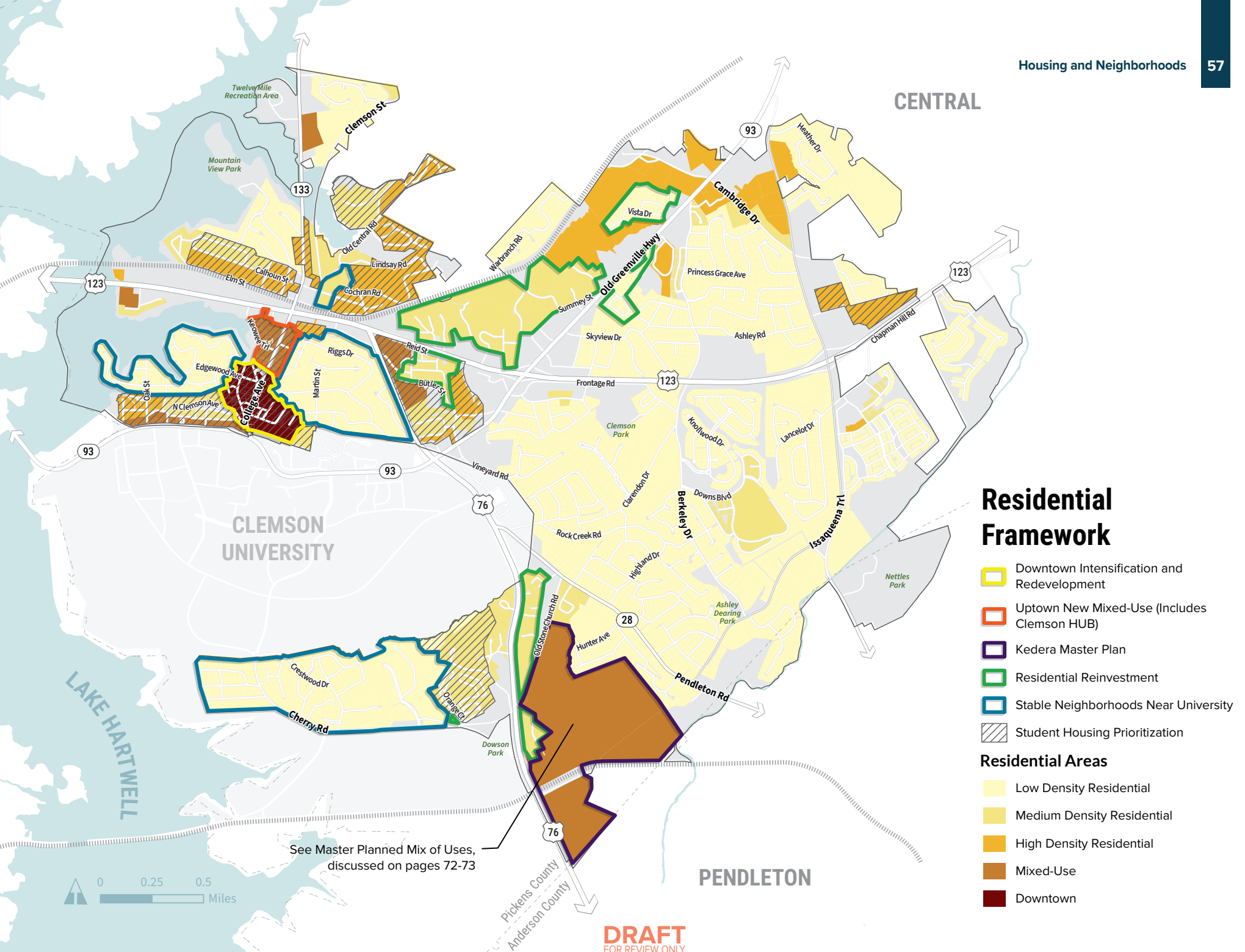
Stable Neighborhoods Near the University, located directly north and south of campus, are well-established, predominantly single-family residential areas known for their charm, historic character, mature tree cover, and well-maintained properties. These neighborhoods are considered among the most prestigious in the City and are anticipated to remain stable. Infill development may be appropriate in select cases provided it maintains that existing character. Student housing development should be discouraged to maintain neighborhood character and stability.

While these areas experience little turnover, targeted improvements can enhance quality of life and connectivity. Priorities include street and streetscape upgrades, burying utility lines, and expanding sidewalks, trails, and bike infrastructure to improve walkability, promote aging in place, and ensure safe routes to schools. Enhancing neighborhood access and circulation can also help reduce travel inefficiencies. For additional guidance, see the Transportation and Mobility Chapter (pg 74).

Student Housing Prioritization

Student Housing Prioritization Areas are not only existing areas of student housing, but also priority areas for future concentration and development. These areas were identified based on proximity to the University, existing student housing density, and ability to accommodate more intense residential development (i.e. a two-story apartment complex with a low dwelling units per acre abutting University property could accommodate a more dense use). They include a range of development types, from apartment complexes to townhomes and dense single-family homes, with varying conditions depending on age and property upkeep.

Rather than allowing developers to build student housing in existing neighborhoods, new student housing should be built using two different pathways. Firstly, the redevelopment of current underperforming housing developments should be prioritized to improve aging or poorly maintained properties. The City should work with property owners to encourage reinvestment or facilitate redevelopment through partnerships with developers. Secondly, new developments should be contained to the Student Housing Prioritization areas. Limiting student housing to these defined areas helps preserve established neighborhoods, supports University growth, and encourages infill and higher-density development where appropriate. There are several opportunities within these areas to develop vacant/underdeveloped land and the City should encourage any new student housing developments in these areas. As a note, development in these areas is not only reserved for student housing, housing in alignment with the Future Land Use plan is also appropriate.



06



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ECONOMIC DEVELOPMENT

The Economic Development chapter builds on the Future Land Use Plan and offers an achievable approach for maintaining and expanding Clemson's commercial, employment, and office areas. This chapter aims to grow businesses and local job opportunities to diversify the economy. Equally as important is increasing shopping options for residents, parents, alumni, and tourists. These recommendations are intended to support local business growth and diversity, expand employment sectors, and strengthen connections between the City's commercial areas.

IN THIS CHAPTER

- Business Diversification
- Strengthening Major Commercial Corridors
- Regional Location and Influence
- Economic Development Framework



Goals and Key Recommendations

Enhance the City's attractiveness for economic development by maintaining and elevating the quality of life, fostering an innovative and dynamic business environment, and supporting vibrant commercial areas.

- › Diversify the City's employment base by attracting a variety of businesses through policies and incentives.
- › Cultivate a varied business environment with mixed commercial spaces and incentives to attract new businesses and provide more opportunities for employers.
- › Develop neighborhood commercial areas in appropriate locations to permit bodegas/markets, cafes, and other similar business to be situated near residential housing in both established and future developments.
- › Make Uptown a lively destination and reinforce existing commercial corridors, including Downtown, U.S. Route 123 and Highway 93.
- › Identify appropriate City-sponsored economic development programs to partner with related University programs.
- › Promote Lake Hartwell as a destination for recreation and tourism.

Town and Gown

The Town and Gown relationship plays a central role in the community's economic development. While this relationship can be complex, it brings significant mutual benefits, with the University acting as a major driver of local growth through innovation, workforce development, and cultural enrichment. Clemson's identity is deeply linked to the University, creating a dynamic community where academic and entrepreneurial activity enhances local business opportunities.

Athletic events, especially Clemson home football games, demonstrate how University activities have major economic impacts for the City. Each home game brings more than 80,000 people to Clemson, creating significant opportunities for local retailers, restaurants, and bars. These events help sustain a strong local economy that connects the University's presence with community growth and business development.

Sustainability and Resiliency

The City can advance sustainability and resiliency in its economic development strategy by fostering a diverse, inclusive, and environmentally responsible local economy that can adapt to future challenges. This includes incentivizing clean technology, green building, and low-carbon industries – especially those connected to Clemson University's research strengths – and promoting entrepreneurship through spaces like the Brook T. Smith Launchpad that prioritize sustainable practices. Compact, mixed-use development should be encouraged to reduce car dependency and support local businesses, while partnerships with the University can drive innovation in resilient sectors like energy and environmental sciences.



BUSINESS DIVERSIFICATION

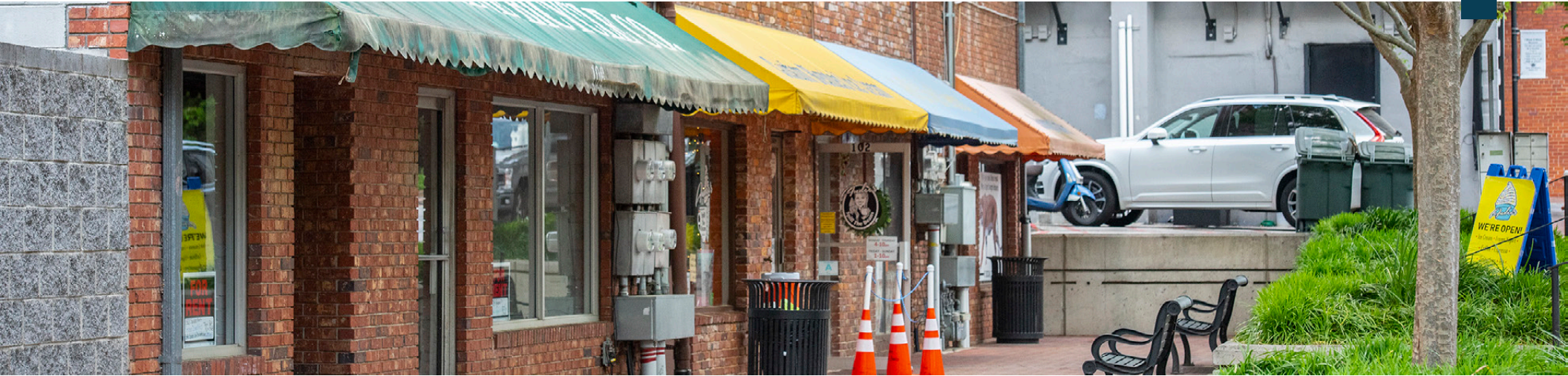
Clemson's economy benefits from its strong ties to Clemson University but diversifying the business sector is key for long-term resilience. Clemson has taken steps to be more actively involved in attracting new businesses and supporting existing ones. The City leverages various resources to market and promote its commercial and industrial areas to encourage business growth. The Clemson Area Chamber of Commerce provides networking opportunities, advocacy, and training to support local businesses. Additionally, the South Carolina Small Business Development Centers (SBDC) offer consulting services, resources, and guidance to help entrepreneurs start and grow their businesses. The South Carolina Department of Commerce also plays an important role in providing economic development data, resources, and incentives to attract and retain businesses. These programs work together to strengthen the local economy by fostering business expansion and investment.

Attracting Office Development

Supporting office development can attract businesses and high-paying jobs, strengthening the City's economic base. A well-planned commercial and office sector will enhance downtown and mixed-use districts by increasing daytime foot traffic, sustaining local restaurants, coffee shops, gyms, and retail stores. Additionally, office spaces create opportunities for startups, entrepreneurs, and corporate headquarters to establish a presence in Clemson, leveraging proximity to the University to foster innovation and retain talent. Office spaces can also contain service-based businesses such as doctors offices, dentists, and lawyers offices. These types of offices are necessary to have in close proximity to residential areas. Encouraging office growth as part of a diversified economy will enhance Clemson's ability to adapt to economic shifts while maintaining a sustainable business environment.

Recommendations

- › Conduct a study to evaluate the viability of small-scale office development within or near residential neighborhoods, and identify opportunity sites where appropriate.
- › Expand office opportunities by supporting the development of new commercial space, including office environments with smaller retail spaces to support small businesses.
- › Leverage Clemson's location and connections to major transportation routes to attract new businesses.



Supporting Local Businesses

The South Carolina Small Business Development Centers (SBDC), located at Clemson University, plays a significant role in supporting small businesses and entrepreneurs in the City through free consulting services, business training, and access to financial resources. These services are especially important in a community like Clemson, where high commercial rents and the dominance of student-focused development have made it increasingly difficult for small businesses to take start, grow, and succeed. Outreach participants expressed a desire for more locally owned “mom and pop” shops, diverse dining options, and everyday services that cater to permanent residents, not just students and visitors.

As Clemson continues to develop its economic strategy, expanding support for small businesses should remain a priority. Many residents feel that Downtown lacks a strong year-round identity, and that more proactive steps are needed to recruit the kinds of businesses that reflect community needs. Investing in locally owned businesses enhances the City’s economic diversity, keeps more money circulating within the community, and contributes to Clemson’s unique identity. To support Clemson’s small business community the SBDC offers guidance on business planning, marketing, and sourcing funding. Additionally, through partnerships with the U.S. Small Business Administration (SBA) and local economic agencies, the SBDC ensures that small business owners in Clemson have the tools and resources they need to thrive.

Participants expressed the need for effective strategies to attract and retain qualified job applicants for small businesses.

Recommendations

- › Promote “Buy Local” initiatives like Small Business Saturday and Small Business Months to invest in small business success.
- › Work with the Clemson Area Chamber of Commerce to maintain regular communication with local businesses, staying informed about expansion plans, operational needs, and opportunities for enhanced support.
- › Support and promote the Clemson Area Chamber of Commerce’s annual Small Business Expo.

Clemson Area Chamber of Commerce

The Clemson Area Chamber of Commerce supports local businesses, fosters regional collaboration, and promotes economic growth throughout the City and surrounding communities. As a key partner in shaping Clemson’s future, the Chamber empowers businesses and individuals to thrive and contribute to the overall prosperity of the Clemson area.

Source: clemsonareachamber.org





Promoting More Diverse Businesses

Clemson is committed to fostering a diverse and dynamic business environment that serves long-term residents, alumni, students and visitors alike. Outreach and engagement efforts identified that there is a strong desire for a broader mix of commercial offerings, including locally owned retail stores, diverse dining options, and office spaces. Expanding business diversity not only strengthens the local economy but also enhances Clemson's identity beyond its role as a college town by attracting a variety of businesses that meet the needs of all Clemson residents.

Recommendations

- › Support business attraction through targeted programs such as façade grants or start-up assistance to encourage business diversity.
- › Strengthen business retention by creating and expanding programs that provide mentorship and resources to help small businesses.
- › Develop neighborhood commercial areas in appropriate locations that allow for small neighborhood markets, cafés, and other businesses to be situated near existing and future residential developments.
- › Investigate opportunities to establish neighborhood-scale grocery stores, pharmacies, and similar businesses that serve residential neighborhoods.
- › Continue to implement the City's bonding requirement for vacant commercial spaces in new mixed-use developments to support active and economically vibrant mixed-use areas.

What kind of impact would each of the following types of development have on the community?

Categories	Positive	Neutral	Negative
Retail Stores	70%	22%	8%
Personal Services	64%	34%	2%
Restaurants	77%	18%	5%
Entertainment	75%	17%	8%
Gas Stations	15%	49%	36%
Hotels	28%	50%	22%
Offices and Business Parks	31%	50%	19%
Industrial	13%	37%	50%

Source: Comprehensive Plan Online Community Questionnaire

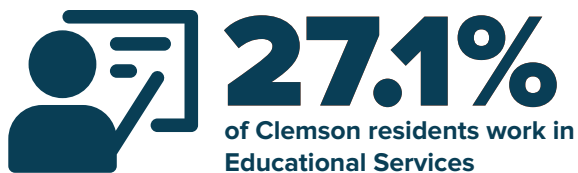


Expanding Employment Sectors

Clemson's economy is strongly tied to education, healthcare, retail, and accommodation and food services. Clemson University is one of the City's largest employers and is a key economic driver for economic activity.

Research and Technology

Clemson's College of Engineering, Computing, and Applies Sciences is one of the top-ranked programs in the country. Supporting university-affiliated research and startup incubators can foster job growth in engineering, technology, and software development. Expanding partnerships with university-led initiatives can attract private-sector investment in small-scale innovation spaces, such as flexible office hubs or coworking spaces, tailored to early-stage and technology driven businesses.



Healthcare

With major healthcare providers like Prisma Health Upstate and AnMed, capitalizing on the City's strong healthcare employment base will be key to driving economic growth. By encouraging the development of smaller medical office buildings and specialty care centers, the City can support outpatient services, specialty practices, and medical research. Integrating these facilities into existing commercial areas, mixed-use developments, and along major corridors, can help attract high-paying medical jobs and expand healthcare access for residents.

Accommodation and Food Service

Clemson's economy also benefits from accommodation and food services, driven by the University's events, sports tourism, and year-round visitors. The City can support job growth by promoting investment in boutique hotels, entertainment venues, and cultural attractions that create new hospitality and service industry jobs.

Recommendations

- › Encourage mixed-use developments that integrate office and retail to create diverse job opportunities.
- › Examine the City's economic assets and competitive disadvantages to determine achievable target industries for business recruitment.
- › Support the Clemson Area Chamber of Commerce in conducting a study to determine which business sectors most appropriate for the City.
- › Support the Clemson Area Chamber of Commerce to create a marketing and business recruitment strategy to position the City as a destination for business investment.
- › Actively recruit tech and research-oriented businesses that align with the University's academic strengths and talent pipeline. Focus on emerging fields to retain graduates, foster innovation, and diversify the local employment base.



Tourism and Recreation

With its strong sports culture, Clemson University already makes the City of Clemson a prominent destination for sports fans and alumni. However, beyond game days, the City has the potential to leverage its unique assets to increase tourism and attract more visitors to the community to boost its tourism economy and establish it as a destination.

Incorporating cultural heritage, outdoor recreation, and local arts scene elements into a unified tourism strategy will ensure Clemson stands out as a diverse destination, offering something for every visitor. These efforts would complement the University's sports presence but also enhance its appeal as a destination for family vacations, weekend getaways, and cultural exploration.

Athletics

Clemson University and its sports programs serve as an anchor for tourism. The City should continue to partner with the University and local businesses to enhance the visitor experience, expanding the reach of Clemson's sporting events through creative programming and fan experiences. Events could include fan festivals, sports clinics, or opportunities for visitors to engage with the University's history and athletic achievements.

Beyond collegiate athletics, the City can grow year-round tourism by leveraging its unique recreational amenities and available hotel capacity. Facilities like the pump track, skate park, and pickleball courts can support regional competitions and events. Lake Hartwell also offers potential for hosting triathlons, paddleboard races, and other water-based recreation. These efforts would not only build on the City's established identity but also serve as a catalyst for drawing in visitors throughout the year.

Cultural Heritage

Clemson's is rich with history, especially in its African American culture and heritage. The legacy of African American communities in Clemson offers a unique opportunity to attract cultural tourism. The City should continue to highlight historical landmarks and community-driven cultural events that celebrate this important history. Creating a cultural tourism experience that connects visitors to Clemson's diverse roots can further set it apart from other destinations. The City can strengthen its cultural tourism offerings by partnering with organizations like the Clemson Area African American Museum (CAAM), the Call My Name Project, and Clemson University's Black Heritage Trail Initiative. Collaborating with these groups and local businesses creates opportunities to attract visitors interested in Clemson's history.



Outdoor Recreation

The natural beauty of Lake Hartwell provides a perfect setting for outdoor recreation. The lake offers opportunities for boating, fishing, hiking, and watersports, making it an ideal year-round draw for outdoor enthusiasts. Twelve Mile Recreation Area has a popular and well-maintained beach offering both recreation and relaxation on the lake. Nearby, Mountain View Park provides a more natural and quiet experience, with a small boat ramp, disc golf course, and a one-mile wooded trail for walking and biking. Continuing to invest in recreational infrastructure, such as boat launches and trails will help bring more visitors who seek to explore the area's natural resources.

Public Art

Clemson's thriving arts community is a critical asset that can attract tourists with interests in local arts, crafts, and performances. Supporting local artists and fostering public art installations can add to the City's vibrancy and make it a destination for art lovers and creators. The City of Clemson should contribute to promote the Arts Center as a hub for events and exhibitions, while exploring ways to enhance its offerings. By offering a space for performances, art shows, and community gatherings, the Arts Center can draw in visitors and showcase local talent. Additionally, an arts district within the City could bring together studios, galleries, and other programs.

Recommendations

- › Explore the feasibility of creating an Arts District within the City.
- › Continue to support year-round events like cultural and community events in Downtown Clemson.
- › Partner with CAAAM to create culturally driven events to educate residents and visitors on Clemson's history.
- › Continue to promote Lake Hartwell and surrounding natural resources as a destination for recreation and tourism.
- › Encourage more outdoor recreation businesses to take advantage of the unique natural environment in the City.
- › Support the Chamber of Commerce Sports Tourism Council to attract additional sporting events in Clemson.



STRENGTHENING MAJOR COMMERCIAL CORRIDORS

Clemson has a significant opportunity for regional commercial growth, particularly along key corridors such as U.S. Route 123, College Avenue, U.S. Route 76 and U.S. Route 93, which serve as economic arterials for the City. These corridors experience high traffic volumes, highlighting their importance for both local and regional connectivity. To maximize their potential, strategic improvements in access management, land use, and design can enhance functionality, attract new businesses, and create more engaging commercial spaces. Reducing curb cuts in favor of shared access points, promoting higher-density mixed-use development, and addressing fragmented land ownership will help strengthen these corridors while improving traffic flow and safety.

U.S. Route 123

U.S. Route 123 serves as Clemson's primary commercial corridor, linking the City to regional economic hubs like Greenville and other surrounding communities such as Easley and Seneca. This corridor is a driver for regional economic activity, and already supports a mix of retail, dining, office, and service-oriented businesses. Given its strategic location and high traffic volume, U.S. Route 123 is well-positioned to attract commercial investment, including national retailers, office, and mixed-use developments. Future enhancements to the corridor could include encouraging new commercial opportunities and encouraging the development of office space to support economic growth and community needs.

State Route 93

State Route 93 is another key corridor in Clemson. This area hosts a concentration of commercial uses in the city, including businesses like the Walmart Neighborhood Market, auto-oriented services such as Advanced Auto Parts and O'Reilly Auto Parts, as well as some medical office spaces and dining businesses. The corridor is supported by both single-family, multi-family residential areas, and student housing.

From Williams Street to Cambridge Drive, there are several vacant lots that present opportunities for future development. Following guidance from the Future Land Use Plan, this area is designated for commercial, and office uses. Outreach participants showed a strong desire for more retail, restaurants, and entertainment options, expanding on this could create a more dynamic space that caters to residents' needs.

U.S. Route 76

U.S. Route 76 is a significant highway in South Carolina, connecting Clemson to various cities and towns in the region. Within the City, U.S. Route 76, along with U.S. Route 123, forms Tiger Boulevard, a primary thoroughfare linking Clemson University to downtown Clemson.

As development continues along this major corridor, the City should follow guidance from the Future Land Use Plan to encourage mixed-use developments. Mixed-use development along U.S. Route 76 can enhance the corridor's vitality by supporting a diverse range of housing options, attracting local-serving businesses, and creating active streets that are accessible to both students and long-term residents.



College Avenue

College Avenue is the main artery of Downtown Clemson, this busy thoroughfare is a gathering spot for residents, students, and visitors. College Avenue is lined with a variety of restaurants, coffee shops, boutiques, and Clemson apparel stores on the south side of U.S. Route 123. In addition to its lively commercial scene, College Avenue is key to accessing important recreational areas, such as Larry W. Abernathy Park, which offers access to Lake Hartwell, and the Twelve Mile Recreation Area, a lakeside park with a beach, boat ramp, and picnic areas.



Proposed streetscape of College Avenue, Downtown Corridor Plan (2017)

Recognizing the need for a more pedestrian- and bike-friendly corridor, the City of Clemson completed the Downtown Corridor Plan in 2017. The plan outlined recommendations for improving the streetscape along College Avenue between Tiger Boulevard and Walter T. Cox Boulevard. Proposed improvements included removing on-street parking, widening sidewalks, and adding larger street trees to enhance safety and walkability. An improved streetscape boosts foot traffic and encourages patronage of shops, bars, and restaurants. More patrons attract businesses, improve property values, and aid in placemaking. College Avenue is a critical commercial and transit corridor, intersecting with major highways and providing access to key destinations such as the Clemson Amtrak station supporting the need to capitalize on potential pedestrian foot traffic.

Recommendations

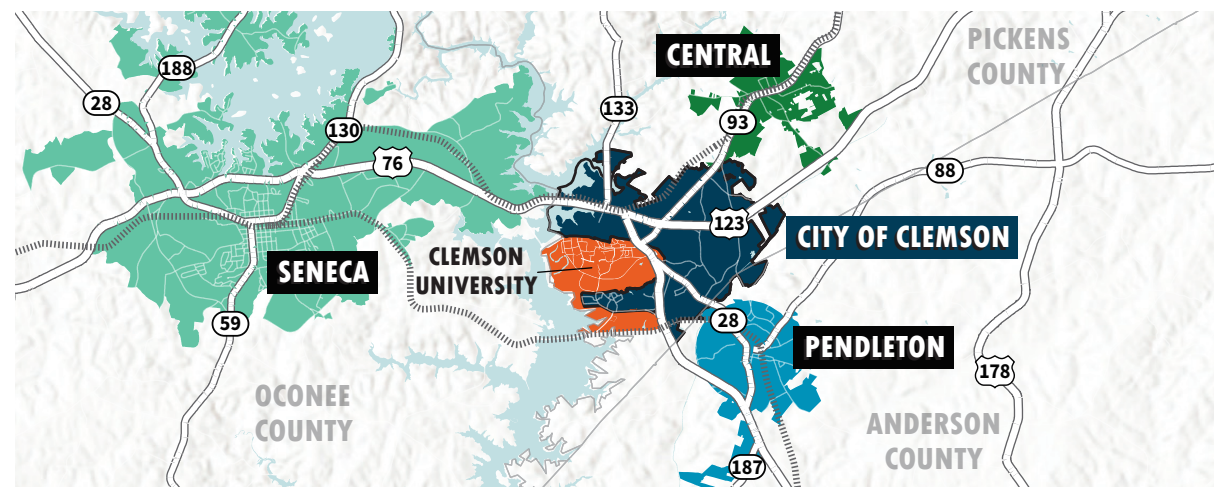
- › Prioritize U.S. Route 123, U.S. Route 76, and State Route 93 as the community's major commercial corridors, promoting a variety of retail, restaurant, entertainment, and service uses.
- › Consider amending the zoning code to permit higher density residential uses along College Avenue to support mixed-use development.
- › Invest in access management strategies, such as consolidating curb cuts and enhancing traffic flow, to improve safety and reduce congestion along U.S. Route 123.
- › Identify infill opportunities along State Route 93 for new commercial, office or mixed-use developments.
- › Review the Architectural Review Overlay regulations to ensure that architectural and site design along the City's main corridors is not only consistent, but also well-designed and visually appealing to attract new businesses.
- › Continue prioritizing pedestrian improvements along College Avenue by incorporating wider crosswalks, bike lanes, and street furniture to create a more walkable environment for all users.

REGIONAL LOCATION AND INFLUENCE

The City plays an important role in the Seneca-Clemson-Pendleton region, serving as an anchor for commerce, education, and culture. Its strategic location enhances regional connectivity, with major highways like U.S. Route 123 and 76 linking it to neighboring communities. Clemson University serves as the primary economic driver, attracting businesses, fostering innovation, and supporting key industries. The City's influence extends beyond the economic sphere, with cultural events, sports, and community activities drawing in residents and visitors from surrounding areas. Ongoing partnerships between Clemson and nearby towns like Seneca, Central, and Pendleton focus on regional development, driving initiatives that promote sustainability and enhance the quality of life for residents. As a regional leader, Clemson is shaping the future trajectory of the Seneca-Clemson-Central-Pendleton area, ensuring its continued growth and prosperity.

Clemson and nearby towns like Seneca, Central, and Pendleton are implementing strategic regional development initiatives, like the Green Crescent Trail Network, enhancements to the Clemson Area Transit (CAT), and the Pendleton Recreation Collaboration with Clemson, through collaboration and shared planning efforts. Clemson, Seneca, Central, and Pendleton are simultaneously updating their comprehensive plans with a shared focus on regional coordination, ensuring that land use decisions support cohesive and sustainable growth across municipal boundaries. A key focus is improving regional transportation infrastructure by enhancing road networks and strengthening connections between major highways like U.S. Routes 76 and 123. Additionally, these towns are actively attracting businesses and investment in emerging sectors such as technology, manufacturing, and education to diversify and strengthen the regional economy.

To further promote growth, these cities and their counties engage in marketing initiatives that highlight the unique assets of each community, such as Clemson University's cultural and academic influence, Seneca's lakeside attractions, and Pendleton's historic charm, positioning the area as a cohesive and desirable destination for residents, businesses, and visitors.



ECONOMIC DEVELOPMENT FRAMEWORK

The Economic Development Framework outlines strategies for strengthening Clemson's commercial corridors, office areas, and urban centers. The accompanying map is intended to help the City support and grow existing businesses, attract new investment, diversify the local tax base, and create high-quality employment opportunities. It also highlights key areas, such as U.S. Route 123, Uptown, and Downtown Clemson, where revitalization, infill development, and placemaking efforts can enhance both economic vitality and community character.

West Gateway

U.S. Route 123 is the primary thoroughfare in and out of Clemson and serves as a key connector to nearby cities like Seneca. As one of the first impressions visitors have of Clemson, the corridor plays a significant role in shaping the City's identity, sense of place, and economic diversity. This guidance applies specifically to the western portion of U.S. Route 123, where targeted improvements can have the greatest impact on the City's gateway experience. Commercial along this corridor should emphasize high-quality site and building design, attractive landscaping, and the revitalization of underutilized lots. These efforts will enhance the visual and physical character of the corridor and help support long-term economic growth. In addition, the creation of cross-access between adjacent properties should be promoted to reduce curb cuts, enhance traffic flow, and improve connectivity within existing commercial developments.

Downtown and Uptown

Downtown Clemson and the Uptown District play a central role in shaping the City's vision for an active and diverse urban core. The goal of each of these areas is to create a dynamic destination for shopping, dining, and entertainment that is welcoming to residents, students and visitors.

Downtown should offer an urban lifestyle, one that is lively and walkable. Thoughtful land use should encourage a diverse mix of businesses that cater to residents, tourists, and students, fostering an inclusive and dynamic commercial environment. Downtown will emphasize strong pedestrian and bicycle connections to surrounding neighborhoods and support an active mix of businesses that engage the street. Streetscape enhancements along College Avenue can improve safety, reduce traffic congestion, and create a more inviting experience for pedestrians and cyclists. By establishing a distinct identity and prioritizing connectivity, Downtown Clemson can continue to attract residents, businesses, and visitors while contributing to the City's long-term economic vitality.

Currently characterized by single-story commercial buildings, converted residences, and underutilized properties, Uptown has an opportunity for thoughtful redevelopment. With the incorporation of Abernathy Park, the district is primed to become a mixed-use destination that enhances walkability and connectivity to the park's natural assets. Future development should prioritize density within the core of Uptown while maintaining a human scale. Storefronts should actively engage with the street, with opportunities to integrate public plazas and gathering spaces that encourage people to spend time in the area and support adjacent businesses. The City envisions Uptown as a dynamic gathering place for residents, visitors, and alumni, where people can enjoy concerts, meals, and leisurely activities, including boat rentals and other lake activities.

UptownNEXT

UptownNEXT was an analysis of the Uptown area to shape the future of areas around College Avenue, Tiger Boulevard, and Abernathy Park, as a step of the ClemsonNEXT Strategic Plan. The UptownNEXT Plan envisions Uptown as a welcoming gateway to Downtown, highlighted by improved lake access and a strong storefront presence along College Avenue. It also provides guidance for creating inviting public spaces such as lawns, seating, play areas, plazas, and water features to enhance visitor engagement and support local businesses.

Regional Center

The intersection of U.S. Route 123 and U.S. Route 93 is one of Clemson's most important commercial areas. While it includes key grocery, office, and hospitality anchors, the area has several vacant and underutilized lots, large surface parking areas, and disconnected developments. Today, most businesses along U.S. Route 123 and U.S. Route 93 are only accessible through individual driveways. Future development should focus on improving internal connectivity, through shared driveways, cross-access between parcels, and coordinated parking areas.

Encouraging infill on empty or underused lots with new storefronts, offices, and small businesses will help bring new life to the area. Key intersections like U.S. Route 93 at Canoy Lane, Newton Street, and Williams Street are ideal locations for active storefronts, while outlot opportunities exist at U.S. Route 93 and Newton Street, U.S. Route 93 and Skyview Drive, and U.S. Route 123 and Pressley Drive. Over time, as housing along U.S. Route 123 transitions, these sites could also support new storefront commercial, or office uses that better serve the community. Continued planning efforts should include updated development standards to support shared parking, cross-access, and reduced curb cuts, ensuring this area evolves into a well-connected commercial center.

Outlot Development

Many businesses along Clemson's main corridors are characterized by large surface parking lots, which present an opportunity for outlot development. Outlots are smaller, developable properties within a parcel that are generally sited near the property line along the frontage road and typically include restaurants and other retail and service uses. Incorporating these developments can help break up the visual impact of large surface parking lots, create space for new businesses, and introduce new commercial activity closer to the street.

Master Planned Mix of Uses

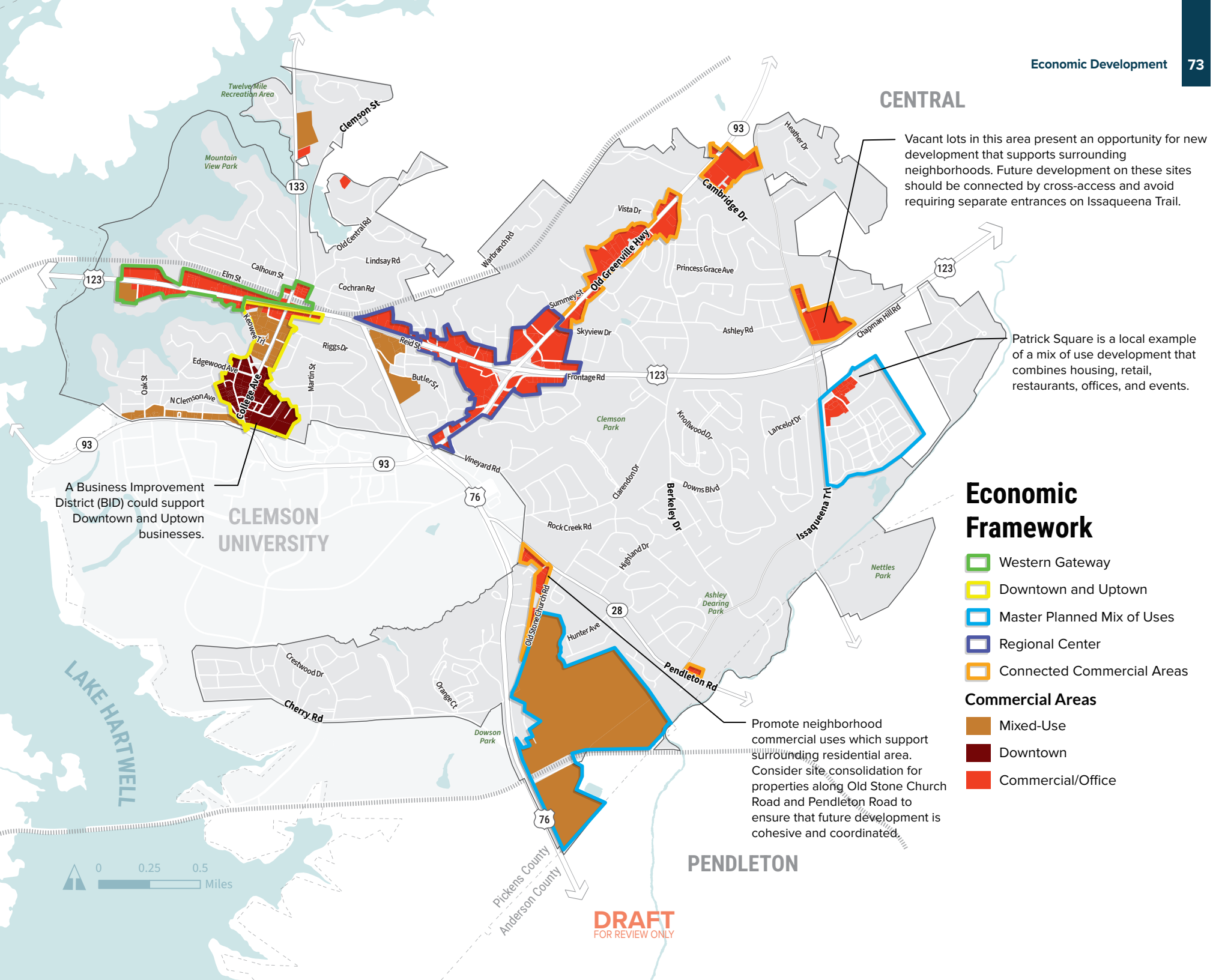
Development configured for a mix of uses are becoming increasingly popular as a way to integrate commercial, residential, and office spaces within a single site or building. One of the most significant examples is the Kadera Planned Development, which will include up to 1,600 residential units, a town center, and a new park across more than 300 acres. The development offers a variety of housing types, including estate lots, townhomes, and rental apartments, creating a diverse and inclusive neighborhood for new residents and students alike. The Kadera development is expected to catalyze redevelopment and reinvestment in this area of the City. The commercial and office spaces in the town center should support both future residents and those living in nearby areas.

Connected Commercial Areas

Revitalizing the commercial areas along Clemson's key corridors should focus on creating better-connected spaces with a mix of retail, restaurants, personal services, and entertainment. Vacant and underutilized lots, particularly along U.S. Route 93 from Williams Street to Berkeley Place Circle, offer opportunities for new businesses that reflect community priorities. If single-family homes along the corridor become available, these properties could be redeveloped for commercial uses that are thoughtfully integrated with the nearby neighborhoods, providing walkable access.

Although these areas will continue to accommodate car traffic, the City should work with developers to improve the pedestrian experience within sites connecting them to the adjacent neighborhoods. This includes adding internal walkways, better connections to public sidewalks, and ensuring that new development is accessible to nearby housing. Residents of Cambridge Creek Clemson and The Retreat of Clemson, for example, should be able to walk or bike to new businesses located south along U.S. Route 93. New development should also align with and connect to future housing reinvestment efforts outlined in the Residential Framework on page 57. For properties along Old Stone Church Road and Pendleton Road, neighborhood commercial uses which support surrounding residential area should be promoted. Currently residents on the south side of the City have to travel north to access daily goods and services. Goldman Street could be used as access to businesses, eliminating the need for pedestrians to travel along higher trafficked corridors.

CENTRAL



Economic Framework

- Western Gateway
- Downtown and Uptown
- Master Planned Mix of Uses
- Regional Center
- Connected Commercial Areas

Commercial Areas

- Mixed-Use
- Downtown
- Commercial/Office

PENDLETON

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TRANSPORTATION AND MOBILITY

A balanced, efficient, and well-connected transportation system provides access to goods, services, and community resources, and supports land use and development. The transportation system in the City of Clemson consists of an integrated network of roadways, regional public transit services, pedestrian facilities, and an emerging bicycle system.

The Transportation and Mobility chapter aligns proposed land use recommendations with recent transportation plans, outlining strategies to maintain effective and efficient mobility for drivers while further diversifying and enhancing alternative transportation options. A series of transportation maps within this chapter shows existing and planned networks for roadways, sidewalk infrastructure, bicycles, and transit. These maps will guide future transportation infrastructure investments and, with the chapter's other recommendations, ensure safe, convenient access to Clemson's existing and emerging destinations for all users.

IN THIS CHAPTER

Roadway Network

Traffic Management

Active Transportation Network

Rail



Goals and Key Recommendations

Foster, develop, and improve the Clemson area multi-modal transportation systems and service to be compatible with a livable and connected environment in the Clemson community.

- › Collaborate with Clemson University to invest and expand CATbus service to new developments.
- › Improve parking availability by providing more parking for Downtown Clemson employees and customers, including additional parking garages and infrastructure for both student and non-student parking.
- › Enhance traffic control and manage vehicular traffic along major corridors.
- › Ensure pedestrian safety by encouraging safe crossings on busy streets.
- › Improve pedestrian, cyclist, moped, scooter, and other alternative means of transportation accessibility throughout the City by enhancing sidewalk connectivity and improving supporting infrastructure.
- › Building on the *2022 Bikeways Plan*, invest in the Green Crescent Trail, and expand the city-wide protected bike and trail network.

Town and Gown

Transportation is one of the most visible and impactful parts of the City's relationship with the University. Collaboration between the two is essential to keep people moving safely and efficiently, whether they are permanent residents or students.

CATbus and Tiger Transit each play a distinct and complementary role. CATbus focuses on connecting people to and from the edge of campus and throughout the broader community, while Tiger Transit gets students and visitors directly to their destinations on campus. As the systems continue to work more closely together, coordinated planning is helping to close gaps in service, reduce redundancy, and create a more seamless mobility experience.

Looking ahead, shared investment in CATbus, joint planning of route alignments and stop locations, and building out a connected bikeway and pedestrian network, including exploring additional BCycle stations in the City, will help create a more complete transportation system. Coordinated wayfinding signage, improved bike infrastructure, and integration of multimodal options can ensure transportation remains inclusive, sustainable, and reflective of Clemson's interconnected identity. Pilot initiatives such as universal passes, co-branded routes, or integrated gameday shuttles can further demonstrate the value of this partnership and build momentum toward a fully connected transit system.

Sustainability and Resiliency

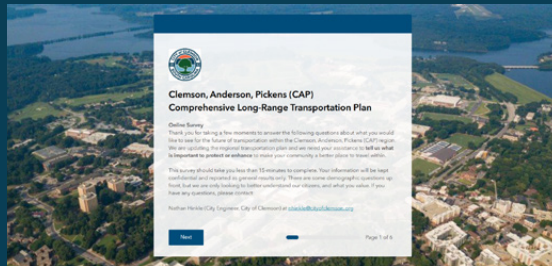
A sustainable and resilient transportation system is important to creating a healthier, more connected, safer, and more durable community. Creating this type of system requires constructing new infrastructure while continuing to maintain what exists. During outreach, community members continually praised Clemson's transit system but felt that more routes and stops were needed to complete the network. Increasing route coverage would reduce car dependency and expand mobility options for all residents.

Investments should focus on expanding multi-modal options such as protected bike lanes, continuous sidewalks, and safe pedestrian crossings. Integrating solar-powered bus shelters and adopting smart traffic technologies can reduce environmental impacts while enhancing system efficiency. Building redundancy into transit networks, such as loop routes and microtransit services, can ensure continued access during service disruptions or emergencies. Additionally, improved stormwater infrastructure near transportation corridors will protect roads and paths from climate-related flooding, supporting long-term durability and safety.

Clemson, Anderson, Pickens (CAP) Long Range Transportation Plan

The Anderson and Pickens County area is experiencing significant growth in population and employment, positioning it as a key part of the greater Greenville-Atlanta region. In response, a regional partnership has been established to assess current and future mobility needs over the next 20 years through the development of the Clemson, Anderson, Pickens (CAP) Comprehensive Transportation Plan.

This study aims to enhance mobility and accessibility to jobs, housing, and essential services by identifying existing transportation challenges, defining the purpose and need for future projects, and evaluating the costs and benefits of multimodal transportation investments. The Long-Range Transportation Plan (LRTP) will align local and regional transportation priorities, feeding into a future Anderson-Clemson Area Transportation Study (ACATS) update, while also formalizing land use and policy recommendations to support long-term regional growth.



Source: WSPA.com

ROADWAY NETWORK

Clemson is bisected by U.S. Route 123 from east to west and State Route 133 from north to south. The two roads meet about half a mile north of Clemson's Downtown. The City does not contain a traditional street grid. Minor arterials and major collectors serve to move people through the City while most local streets form curvilinear connections to serve subdivisions. This configuration can create challenges and places stress on U.S. Route 123 as one of the only east-west connectors in the City.

Roadway Classification

All roadways in Clemson are classified according to a national system utilized by the Federal Highway Administration (FHWA). The classification establishes the function of each segment within the larger transportation network and includes the following designations, Principal Arterial, Minor Arterials, Collector, and Local.

U.S. Route 123 and U.S. Route 76 are principal arterials that provide a high level of mobility and long-distance travel at high speeds to a high volume of traffic. State Route 133/College Avenue, State Route 93/Old Greenville Highway, and State Route 28/Pendleton Road are minor arterials that support other transportation modes such as bus routes, and provide access to adjacent businesses and neighborhoods. Old Stone Church Road, Rock Creek Road, and Issqueena Trail are examples of collectors which gather and distribute traffic from local roads to arterials. Finally, Calhoun Street, Sloan Street, and Clarendon Drive are examples of local roads. These roads have fewer lanes and lower speeds to provide the greatest amount of access to surrounding land uses.

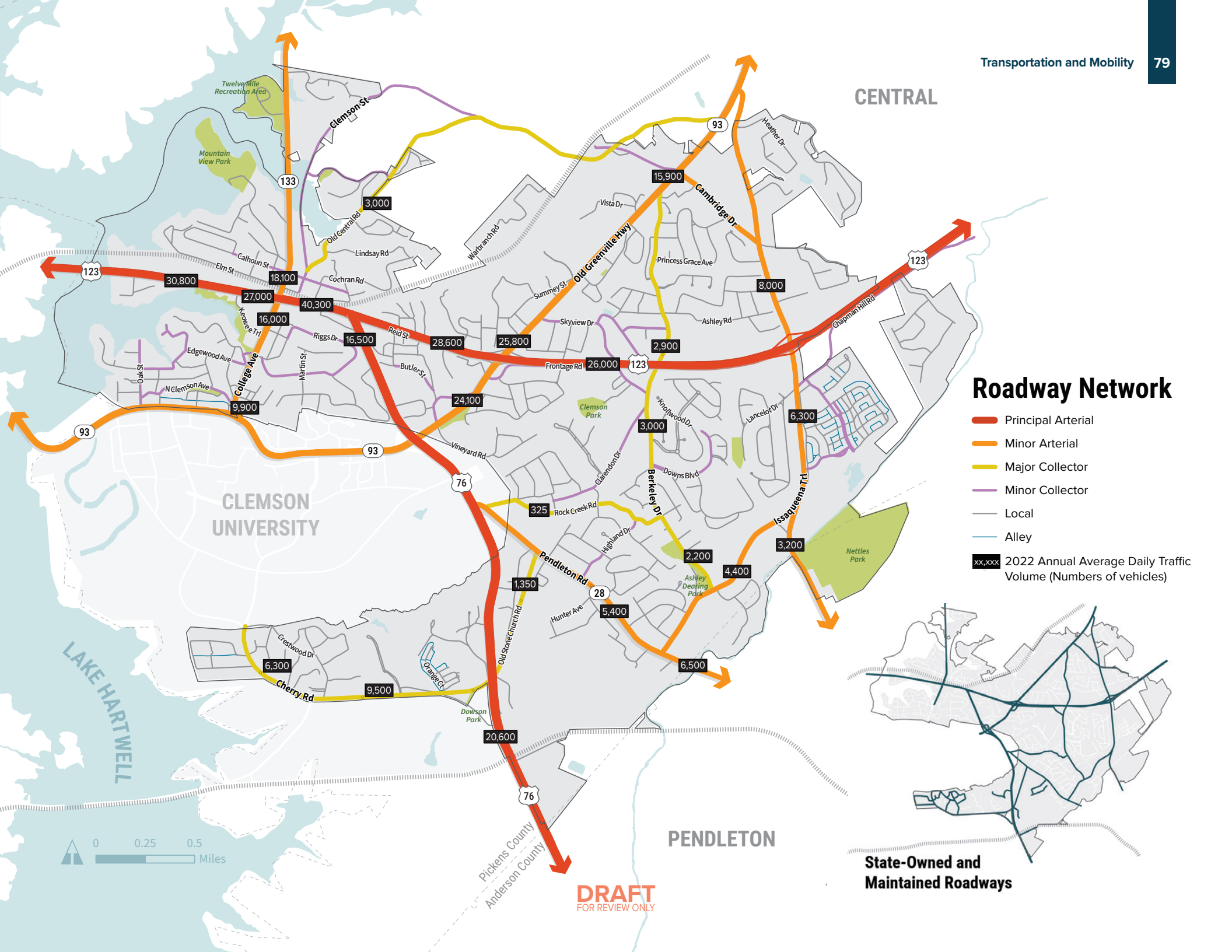
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Roadway Capacities

As the City and University have grown, so has traffic. Metrics such as the Annual Average Daily Traffic (AADT) give the City an idea of the roadway capacities and where interventions may be required. The AADT is the daily average traffic a single section of the road can carry and is tracked and updated regularly by the South Carolina Department of Transportation (SCDOT). Since 2015, the AADT has increased on many key roads. The map indicates which roads have experienced an increase in traffic of over 40%. Traffic increased over 200% along Old Central Road to Ford Road likely due to new student housing construction. Other areas of the City have also experienced significant increases. As the City continues to develop, Clemson's roadways need to be able to handle future vehicle traffic for sustained growth.

Recommendations

- › Continue to work with SCDOT and Pickens County to ensure that AADT and the Functional Classification align providing a safe and efficient roadway network.
- › Continue to ensure that land use and transportation improvements are aligned to promote safety and efficiency.
- › Regularly review traffic volumes and speeds along collectors and local roadways to identify problem areas and address shifts in how drivers move through the community over time.
- › Evaluate and apply strategies from ongoing LRTP and Safe Streets and Roads for All (SS4A) studies.





Roadway Improvements

As traffic conditions continue to change in Clemson, roadway improvements are needed to keep current levels of service and to accommodate future growth in the City. The Anderson Clemson Area Transportation Study (ACATS) Metropolitan Planning Organization (MPO) organizes the prioritization and funding of infrastructure projects in the Clemson area. Based on that study the following improvements were identified. State Route 133, Pendleton Road, Old Central Road, Issaqueena Trail, and Berkeley Drive will be widened to three lanes and transformed into complete streets. U.S. Route 123 and U.S. Route 76 will have general improvements made.

In addition to these planned improvements, throughout outreach several other improvements were identified. These are shown in the Roadway Improvements Map and include a variety of intersection improvements. These intersection and roadway improvements are intended to increase flow and safety for vehicles and provide quality infrastructure for pedestrians and cyclists on streets that currently lack it.

Complete Streets

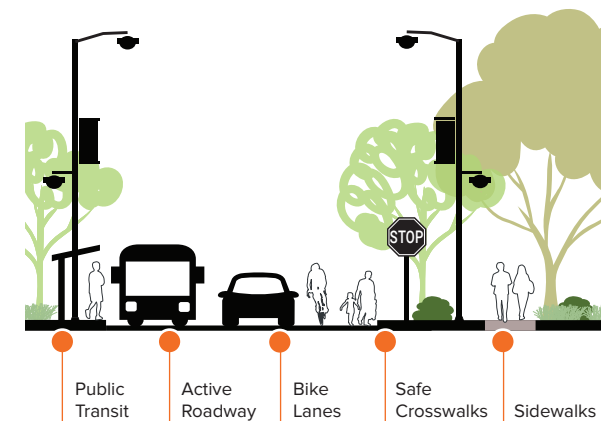
Complete Streets are roadways designed and operated to provide safe, comfortable, and convenient access for all users, including pedestrians, cyclists, motorists, and public transportation riders, regardless of age or ability. These streets incorporate features such as sidewalks, bike lanes, bus stops, crosswalks, accessible curb ramps, and traffic calming measures to create a more inclusive and efficient transportation network. Complete Streets policies are used to improve transportation systems to meet the needs of all types of users.

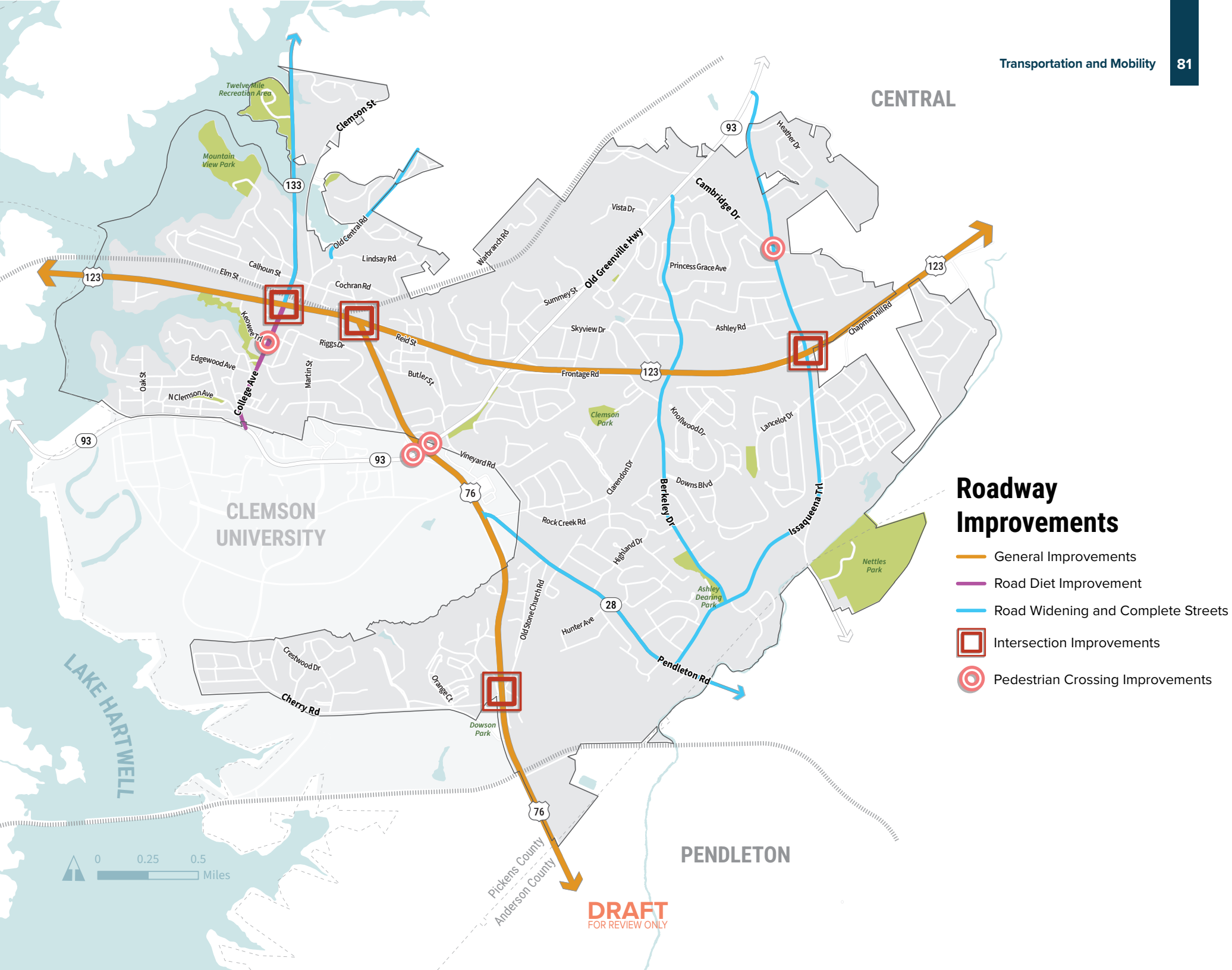
In 2021, SCDOT adopted a new “Complete Streets” Policy that requires them to work with regional transportation planning partners and regional transit providers to identify and include walking, bicycling and transit needs as part of their regional visioning plans.

Recommendations

- › Continue to work with ACATS, SCDOT, and additional partners to identify future roadway improvement projects to meet the transportation needs of the community and the surrounding region.
- › Consider a Complete Streets policy that can be used to inform municipal transportation projects and private development projects in addition to the installation, replacement, or reconstruction of underground utilities located within a public street right-of-way.

Complete Street







TRAFFIC MANAGEMENT

Traffic is a common constraint of communities with high vehicle ownership and usage. Transportation infrastructure, such as travel lanes, intersection control, curb cuts, and others have a direct impact on traffic flow and safety. Unfortunately, traffic management is complicated further by land use development, parking demand, special events, and more. As a college town, Clemson experiences stark changes in traffic volume and must create a transportation system that is able to accommodate out-of-town visitors while ensuring the safety and comfort of residents.

Intersection Density

Intersection density refers to the number of intersecting streets and/or driveways. Clemson's principal arterials have the most intersecting streets and driveways with the greatest concentration located around the intersection of U.S. Route 123 and College Avenue. Secondary hotspots include Downtown and the intersection of U.S. Route 123 and State Route 93. The City should seek to reduce the number of driveway and street conflicts, leading to fewer interactions between those driving on the streets and those pulling in and out of driveways.

Curb Cuts and Access Management

Access management refers to the management of vehicular access points from roadways to the land parcels along them. Most of Clemson's streets, such as U.S. Route 123 have individual driveway entrances to each parcel along them. This can be a dangerous situation on high-speed streets as turning vehicles creates points of conflict with those traveling along the street. Pedestrians and cyclists are also negatively impacted as sidewalks and bike lanes are also bisected by the access driveways.

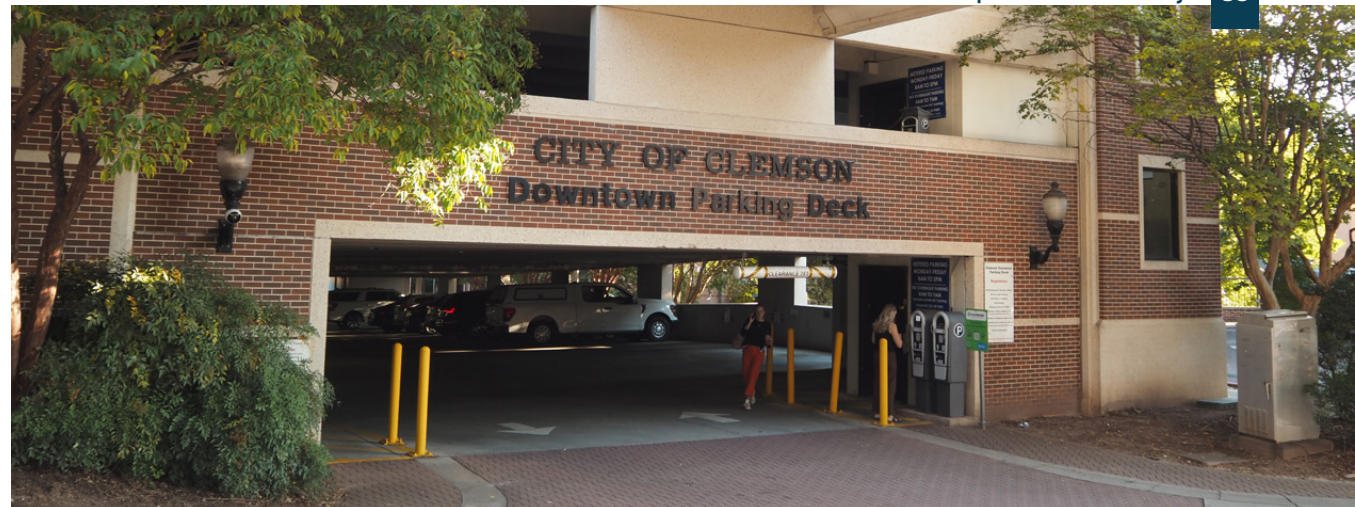
Recommendations

- › Work with developers to provide cross access and shared parking for more cohesive development.
- › Review development standards to determine if parking requirements should be updated to enable shared parking and maximize development potential between adjacent commercial properties.
- › Explore consolidation opportunities that could support more unified commercial redevelopment.



Downtown Parking

During outreach downtown parking was identified as an issue both for downtown employees and downtown patrons. Downtown parking consists of the Keith Street parking deck, various surface lots, parking integrated into developments, and on-street parking. Without a detailed downtown parking analysis it is difficult to determine whether more or less downtown parking is needed. However, providing adequate signage to inform drivers of available parking is beneficial to reduce the perception of a lack of parking.



Recommendations

- › Conduct a full and comprehensive parking evaluation that looks at all on/off street parking locations, their utilization, recommendations related to modifications to parking layout or restrictions, and to develop strategies for incorporating best practices for parking with redevelopment opportunities.
- › Locate surface parking lots behind buildings or at midblock locations where possible; parking lots at corners should be avoided.
- › Provide vehicular access to parking lots from alleys or side streets, where feasible.
- › Screen surface parking lots from public sidewalks and streets using low masonry walls, decorative fencing, and/or landscaping.
- › Pave and clearly mark all parking lots, ensure adequate lighting and drainage, and incorporate permeable pavement, bioretention, shade trees, dark-sky compliant lighting, and low-impact native landscaping to provide long-term environmental benefits and cost savings.
- › Designate additional on-street parking spaces for short-term parking, particularly within the vicinity of land-uses that result in quick trips.
- › Provide consistent enforcement of existing and modified parking restrictions.

Gameday Parking Solutions

As a college town with frequent special events and gamedays, Clemson experiences significant changes in parking demand. Assessing event parking demand and developing a plan for overflow parking, including planning for temporary park-n-ride lots may be a short-term economical and effective solution as an alternative to building additional parking lots and garages. Staging areas for pick-ups and drop-offs for rideshare services such as Uber or Lyft may also be implemented to alleviate traffic congestion to and from the stadium.



ACTIVE TRANSPORTATION NETWORK

To adequately grow and continue to create a multi-modal transportation network, the City needs to continue to prioritize the active transportation network. The active transportation network can be thought of as how people move throughout a city without a personal vehicle. The City has made investments in this network by expanding CATbus services, building out the sidewalk network, and enhancing bikeways.



15.17

Miles of bicycle facilities currently in the City of Clemson, which comprises both on-street and off-street facilities

Promoting a Complete Sidewalk Network

Critical to a safe and accessible active transportation network is ensuring that adequate sidewalks are provided throughout the community. Sidewalks are designed for pedestrian use and provide safer movement that reduce vehicle and bike conflicts with pedestrians. In Clemson, the SCDOT is primarily responsible for sidewalks on state or U.S. routes. Existing sidewalks on these streets are varied with portions of State Route 133 and U.S. Route 123 having sidewalks. In addition, most minor collectors and local roads do not have sidewalks which forces pedestrians to walk in the street.

While these streets typically limit vehicle speeds, it remains dangerous to have these conflicts. Limited sidewalks also disincentivizes pedestrians from moving throughout the community without a car. Access to parks, amenities, and downtown is limited. The City should look to expand sidewalks throughout the community and promote development with pedestrian connections to enhance the sidewalk network.

Recommendations

- › Reevaluate Sec. 16-57 of the Code of Ordinances to determine if the sidewalk petition process should be altered to make the construction of sidewalks easier.
- › Continue to require developers to provide connections to the existing sidewalk or trail network.
- › Require that new developments include sidewalks to promote walking and active transportation.
- › Continue to require sidewalks on any new roads and consider retrofitting existing roadways when roadway improvements are made to build out the sidewalk network.



Safe Routes to Schools

Without adequate infrastructure for walking and biking, school-age children face risks navigating busy streets and are discouraged from active transportation. Adequate signage and accommodating sidewalks are also crucial components to ensure the safety of young pedestrians and cyclists. By investing in these measures, Clemson can create a safer environment for children to commute to school actively, promoting physical activity, reducing traffic-related hazards, and fostering a culture of sustainable transportation from a young age. The City has taken steps to improve walking and biking conditions on Berkely Drive by constructing the pedestrian bridge as part of the Green Crescent Trail. However, expanding additional routes from nearby subdivisions could be explored to further promote safe routes to schools.

Recommendations

- › Use potential funding sources to identify possible and appropriate improvements for each route throughout the neighborhoods, while equitably distributing project construction funds based on use and need.
- › Engage the community and Clemson Elementary School on the benefits of safe routes to school, to better understand and address residents' concerns, and to support neighborhood needs with these strategies.
- › Encourage schools to work with parents and neighborhood associations to establish bike buses (also called "bike trains" - a group of cyclists, often students, who ride to a common destination together along a set route and schedule, similar to how a school bus operates) that can pick kids up and bring them to school.

ADA Accessibility

Considering ADA accessibility ensures equal access for individuals with disabilities, promoting inclusivity and enhancing community well-being. Efforts should focus on continuously improving street corners, crossings, and transit stops to ensure accessibility. Additionally, all planned and ongoing projects should incorporate accessibility standards.

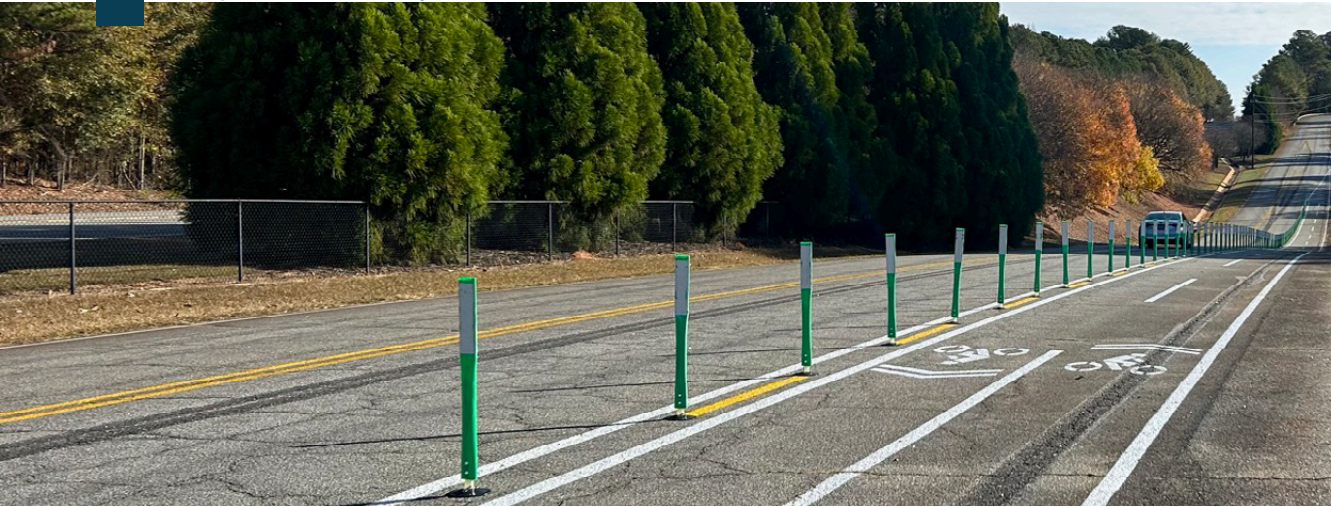
Recommendations

- › Create an ADA Transition Plan to identify streets that do not meet accessibility standards.
- › Coordinate with transit providers to improve accessibility to and from transit stops.
- › Upgrade existing transit stops to be accessible to people of all ages and abilities.

*Students and families riding together on a 'bike bus' route in Charleston, SC.
Source: Post & Courier*

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Bikeway and Trail Network

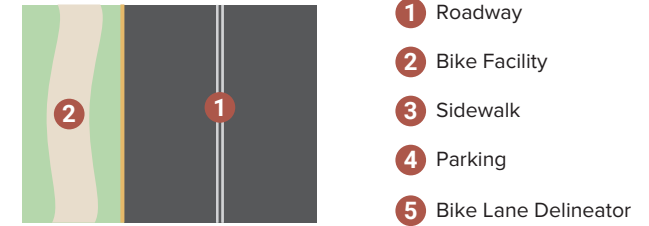
Improving Clemson's bike network enhances connectivity, sustainability, and public health while reducing traffic congestion. Expanding bike infrastructure supports economic development by attracting businesses and fostering a walkable community. It should integrate with transit and pedestrian networks and promote multi-modal transportation. Investing in bike-friendly infrastructure improves safety, lowers vehicle emissions, and enhances overall quality of life.

In 2022, the City created the Bikeways Plan to be the guiding document for the City's network of paths and routes. As a partner in the development of the Green Crescent Trail system, the City is committed to playing an active role in helping promote and expand access to bikeways both in town and throughout the region. To this end, the City is currently completing one of the more critical sections of the bikeway system that provides a direct linkage from Clemson Elementary School to the Clemson University trail system.

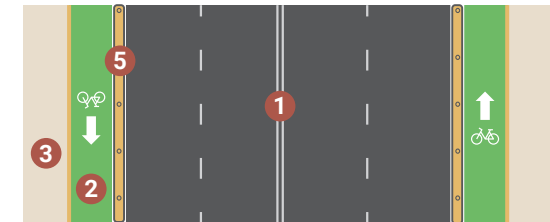
The City classifies different types of bike infrastructure as follows:

- › **Class 1 – Multi-use Trails:** Bicycle paths, rail trails, or other facilities built for bike and pedestrian traffic and generally constructed within undeveloped corridors, in parks, open spaces, waterways, or utility corridors.
- › **Class 2 – One Way Protected Bikeway:** On-street bike lanes separated from vehicle traffic by physical barriers like concrete or landscaped buffers, offering a safer cycling experience.
- › **Class 2B – Two Way Protected Bikeway:** Two way on-street bike lanes separated from vehicle traffic by physical barriers like concrete or landscaped buffers, offering a safer cycling experience.
- › **Class 3 – Unprotected Bikeway:** Designated on-road bike lanes marked by striping and signage.
- › **Class 4 – Sharrow:** Shared roadways marked with signage, typically on low-speed, low-traffic roads but also applicable to wider high-volume roads. Motorists may need to change lanes to pass cyclists safely.

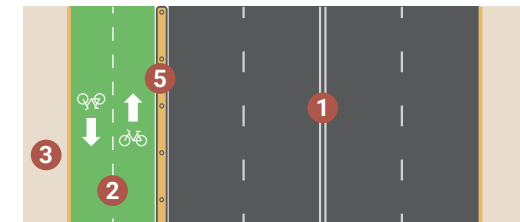
Class 1 Multi-use Trail



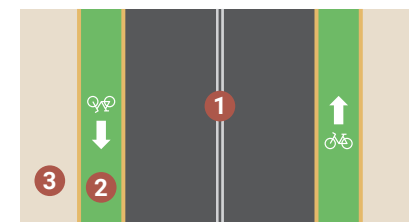
Class 2 One Way Protected Bikeway



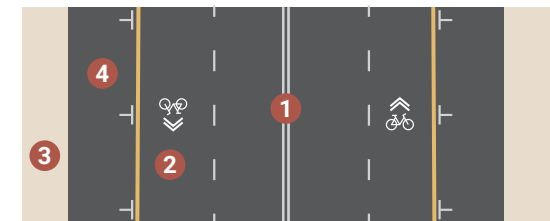
Class 2B Two Way Protected Bikeway

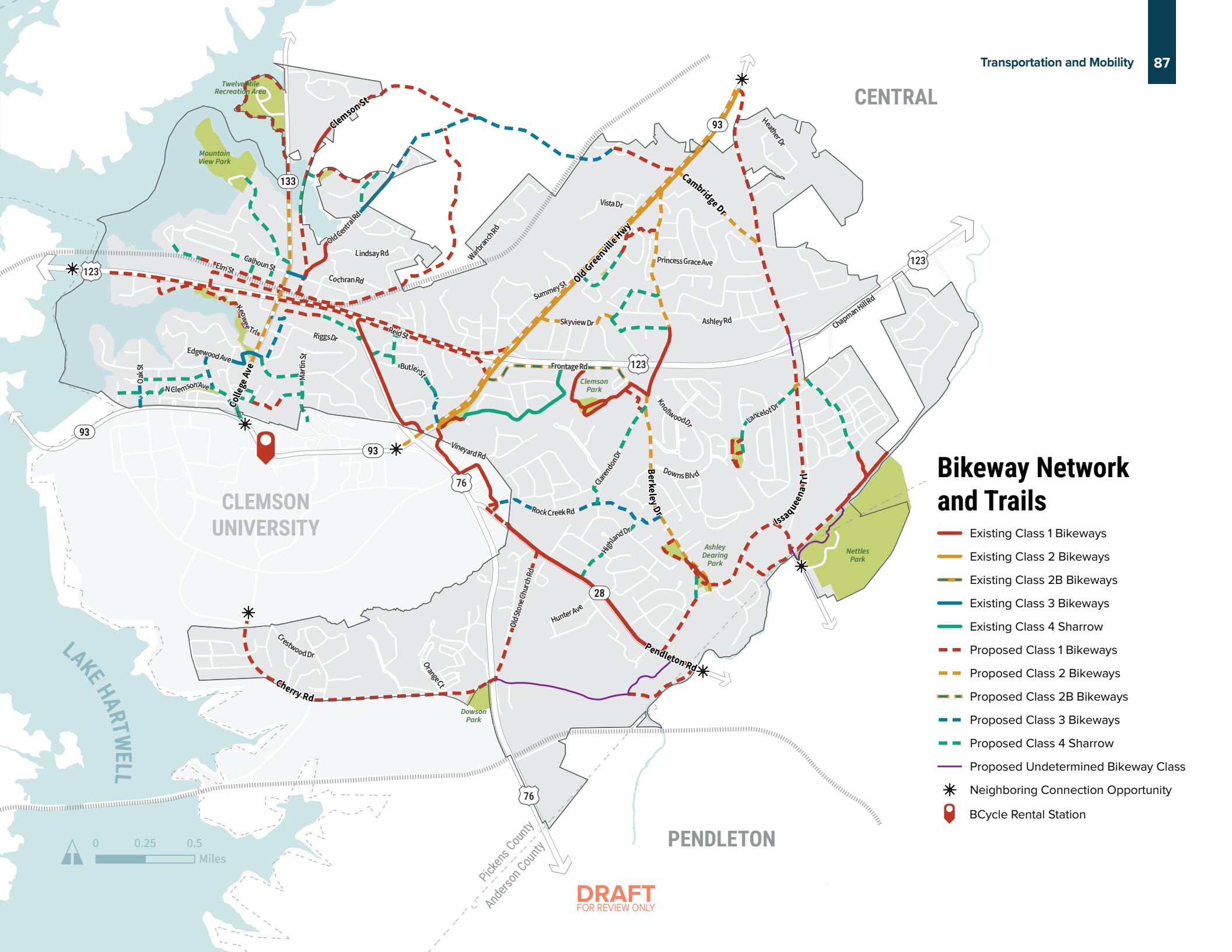


Class 3 Unprotected Bikeway



Class 4 Sharrow







Bike Sharing

While the City does not have a bike share program, Clemson University participates in a bike share program from BCycle bikes. Clemson University students, faculty, and staff can get a BCycle membership for \$20 per year, with unlimited rides. Trips over two hours incur additional fees, and each ride has a \$0.25 unlock fee. Funding for e-bikes and new stations came from the Graduate Student Government and the IT Student Advisory Board (ITSAB), which recently approved funding for 25 more bikes and two additional stations. Current bikeshare stations are located at Rhodes Annex, Watt Family Innovation Center, Core Campus, Hendrix Student Center, Fike Recreation Center, Sikes Hall, at Douthit Hub and near the R1/R2 parking lots.

While this program is catered to students, opportunities exist to expand into the City providing more cohesive bike infrastructure and connections. This would give off-campus students the ability to commute to campus without a car and would give residents and community members the opportunity to utilize the existing bike sharing network.



Recommendations

- › Continue to implement the improvements outlined in the Bikeways Plan to build out a complete bikeway network within the City.
- › Complete the connection from the Reese Street overpass to the neighborhoods north of U.S. Route 123 improving the overpass to have an ADA ramp and a trail connection on the north side.
- › Partner with Clemson BikeShare to promote and expand the bike share system city-wide, including securing sponsorships or donations to ensure affordability and accessibility for all students and residents.
- › Determine and prioritize locations for bike share stations while maintaining trip data repositories to guide future planning.
- › Coordinate bike share expansion with broader transportation and infrastructure initiatives such as constructing stations near CATbus Stops and the Amtrak station.



Trails

Trails are often used to create a cohesive and connected parks and natural areas system. Clemson benefits from a favorable climate and active community who want to see more bicycle and pedestrian options. A small network of trails currently exists in the City including both multi-use trails and hiking trails. Multi-use trails provide more space for pedestrians, cyclists, and other active transportation users than sidewalks. They are often utilized in greenways to connect neighborhoods to parks and other land uses. Currently, the City features five segments linking to parks and open spaces such as Larry W. Abernathy Waterfront Park, Shanklin/Sams Greenspace, Ashley Dearing Park, Gateway Park, and Partick Square pond.

Green Crescent Trail

The Green Crescent Trail Network envisions a larger trail network to connect the City and nearby communities. The City has already begun construction on portions of the trail including bike lanes, bike routes, the Green Crescent Pedestrian Bridge, and kiosks. The goals of the trail focus on creating a connected, safe, and accessible network of walkways, bikeways, and trails that enhance transportation and recreation opportunities in the Clemson, Central, and Pendleton areas. As a partner in the development of the area wide Green Crescent Trail system, the City is committed to playing an active role in helping promote and expand access to bikeways both in town and throughout the region. The City should continue to implement the recommendations provided in the Green Crescent Trail Feasibility Study and use the following recommendations to guide future trail improvements in the community.

Recommendations

- › Continue to require new proposed development projects to include the construction of any sections of bikeway planned to abut the project site.
- › Utilize the recommendations in the Green Crescent Trail Feasibility Study to guide trail development in the City.
- › Reassess the priority alignments from the Study to determine which priorities are still relevant and which ones should be updated.



Clemson Area Transit (CATbus)

Clemson Area Transit is the sole transit operator in Clemson. It is a fare-free transit operator due to partnerships between the federal government, the state government, the City, and Clemson University. CATbus operates nine routes, providing service to Clemson, Clemson University, Anderson County, the City of Seneca, and the Towns of Central and Pendleton. Some routes are seasonal, and operations vary with the schedule of Clemson University. Due to the student population in Clemson, CAT is the most frequently used transit system in South Carolina, with an annual ridership of 869,103 in 2023.

Recommendations

- › Enhance coordination with Clemson University by establishing a dedicated liaison to strengthen the partnership between the City and the University, improving CATbus efficiency through technology integration such as mobile apps and real-time tracking.
- › Support regional multi-modal connectivity by collaborating with ACATS and other regional agencies to develop a safe, sustainable, and equitable transportation network that integrates public transit, biking, and pedestrian infrastructure.
- › Strengthen public transit partnerships by continuing to collaborate with Clemson Area Transit (CATbus) and regional stakeholders to maintain and enhance Clemson's position as a leader in public transportation services in the Southeast.

RAIL

Rail activity is constant in Clemson, with freight and passenger trains passing through the City daily. Norfolk Southern's main line passes north of U.S. Route 123, with two separated grade crossings occurring at College Avenue and Old Central Road.

Freight Rail

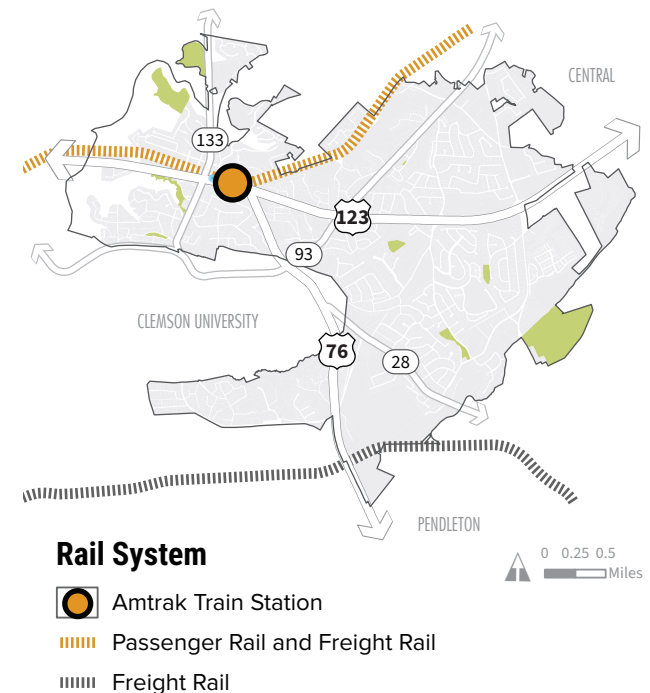
Norfolk Southern (NS) owns and operates two railway lines in the Clemson Area. The primary NS Class 1 railroad line travels west to east just north of U.S. Route 123. Freight that is being moved along the Atlantic Seaboard must use this line, which means all rail infrastructure along this corridor is updated to support NS's heaviest trains (315,000 lbs). The second rail line runs just south of Clemson's City limits and serves as a branch line for several manufacturing facilities between Clemon and Anderson. The nearest major NS rail yard is in Atlanta, GA and the nearest transfer terminal is the Greer Inland Port in Greer, SC.

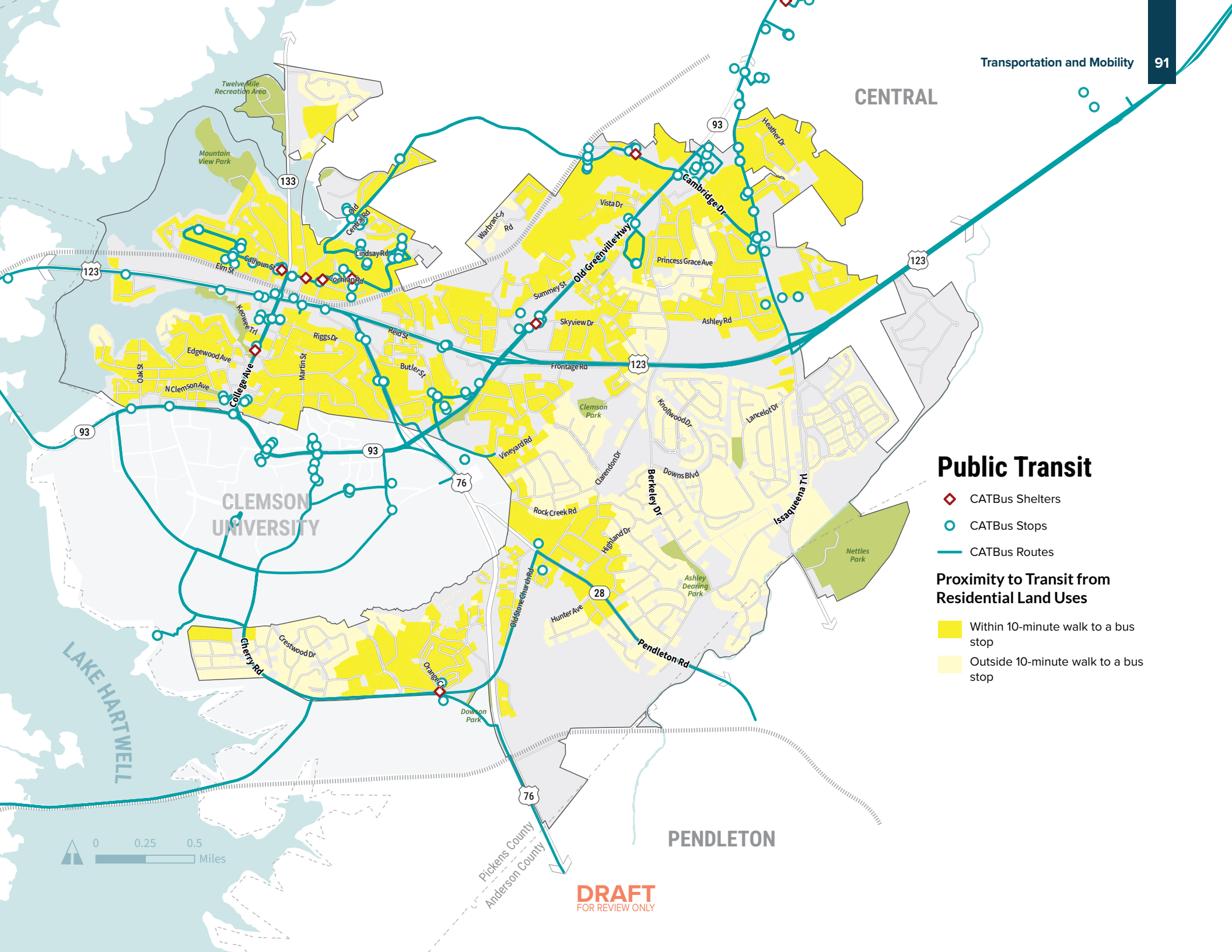
Passenger Rail

Amtrak's Crescent route, which connects New York and New Orleans, travels through and stops in Clemson. Amtrak noted that this route's On-Time Performance (OTP) in 2022 was only 53% due to the prioritization given to Norfolk Southern freight trains. The route features two daily trains – one traveling northbound which departs 1:41 AM and the other traveling southbound which departs 6:09 AM. The station's annual ridership in 2023 was 4,317 passengers.

Recommendations

- › Work with Amtrak to determine if there are ways to improve service for residents of the City.
- › Work with the University to provide wayfinding and marketing to encourage students, parents and visitors to utilize the Amtrak stop within the City.





Public Transit

- ◆ CATBus Shelters
- CATBus Stops
- CATBus Routes

Proximity to Transit from Residential Land Uses

- Within 10-minute walk to a bus stop
- Outside 10-minute walk to a bus stop



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COMMUNITY FACILITIES, SERVICES, AND INFRASTRUCTURE

The Community Facilities, Services, and Infrastructure chapter provides an inventory of municipal facilities and services, parks, open spaces, trails, and environmentally sensitive areas, including Lake Hartwell and other waterways. It outlines policies and recommendations to ensure Clemson remains well-served by high-quality facilities and infrastructure. This chapter also emphasizes coordination and communication for services beyond the City's purview, supporting Clemson's excellent quality of life.

IN THIS CHAPTER

- Community Facilities
- Clemson University
- Infrastructure
- Energy



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Goals and Key Recommendations

Enhance the City's infrastructure, services, and community facilities to support growth, improve quality of life, and foster community engagement.

- › Enhance wastewater and water treatment capacity, and sewer infrastructure as City grows.
- › Prioritize budgeting and implementation of projects related to maintaining and expanding the capacity of the utility infrastructure system.
- › Strengthen the family-feel Clemson experiences through increased community involvement and engagement.
- › Manage and utilize the increased revenues and other benefits associated with the growth of Clemson in a manner that maintains the City's high level of service and benefits residents' quality of life.
- › Improve and enhance existing community facilities such as the Clemson Area African American Museum (CAAAM), the Art's Center, Clemson Community Care, Free Clinic, and the Littlejohn Community Center, and establish new community events and activity centers at parks and other open spaces.

Town and Gown

The City and University have developed a strong, long-lasting partnership to best serve its residents. Fire and emergency medical services are operated by Clemson University's Department of Public Safety who was recently approved to expand Fire Department Station 1, which provides fire suppression for both the City and University. The University is also a driving force for research and innovation to offer better services and infrastructure ranging from public safety and broadband coverage. As Clemson grows, the City and University should continue to work together to update and modernize the existing facilities to improve service.

Clemson University is known for its strong programs in engineering, business, agriculture, and sciences and contributes significantly to the City's offerings. The community benefits from the educated workforce to provide sophisticated facilities, services and infrastructure for its residents. While the City and University operate as separate entities, they share common goals that encourage collaboration and community engagement, foster research and innovation, and maximize community resources.

Sustainability and Resiliency

Facilities, services and infrastructure is the foundation of a sustainable and resilient community. The City prioritizes resilient water and wastewater systems, proactive stormwater management, and partnerships with energy providers to ensure equitable access and environmental responsibility. The City encourages using dual stream recycling centers which aims to divert waste from landfills and encourage proper recycling with higher-quality materials and less contamination.

In 2021, Clemson received funding from ARPA to upgrade water, wastewater, and storm drain infrastructure. Completed upgrades include waterline replacements to address aging pipes, wastewater improvements to prevent leaks and infiltration, and storm drain upgrades enhancing flow and reducing flooding. These efforts ensure that infrastructure is in good condition, monitored consistently, and repaired when needed to minimize environmental harm.



COMMUNITY FACILITIES

Community facilities, services and infrastructure provide the City of Clemson's residents and businesses with services and resources that contribute to the City's high quality of life. The Community Facilities and Infrastructure chapter presents general policies and recommendations to help ensure the City of Clemson remains well-served by facilities and services.

Government

The Clemson City Council is composed of seven elected officials: six council members and the mayor. The members of City Council are elected by the community for a term of four years, with terms staggered so that half of the membership is elected every two years. The Mayor is elected by the City's voters to a four-year term.

In addition to the City Council, the City is served by many citizen boards, committees, and commissions that meet on a regular basis to provide critical and valuable citizen input on various activities. The City's boards and commissions include:

- › Planning Commission (established by state statute)
- › Board of Zoning Appeals (established by state statute)

- › Board of Architectural Review (established by state statute)
- › The Accommodations Tax Advisory Committee (established by state statute)
- › The Economic Development Advisory Board
- › The Joint City University Advisory Board
- › Parks, Recreation, Arts, Culture, and Tourism Advisory Committee
- › Sustainability Committee
- › Police Advisory Board
- › Building & Fire Board of Appeals

Recommendations

- › Invest in and maintain user-friendly online mapping resources for residents.
- › Ensure board and commission members attend state-mandated training sessions.
- › Supplement regular meetings with informal town hall-style gatherings to encourage public input.
- › Keep agendas and supporting documents easily accessible on the City's website.
- › Expand the use of GIS and other digital tools to enhance public access to City information.
- › Continue using social media to share important updates and engage with the community.

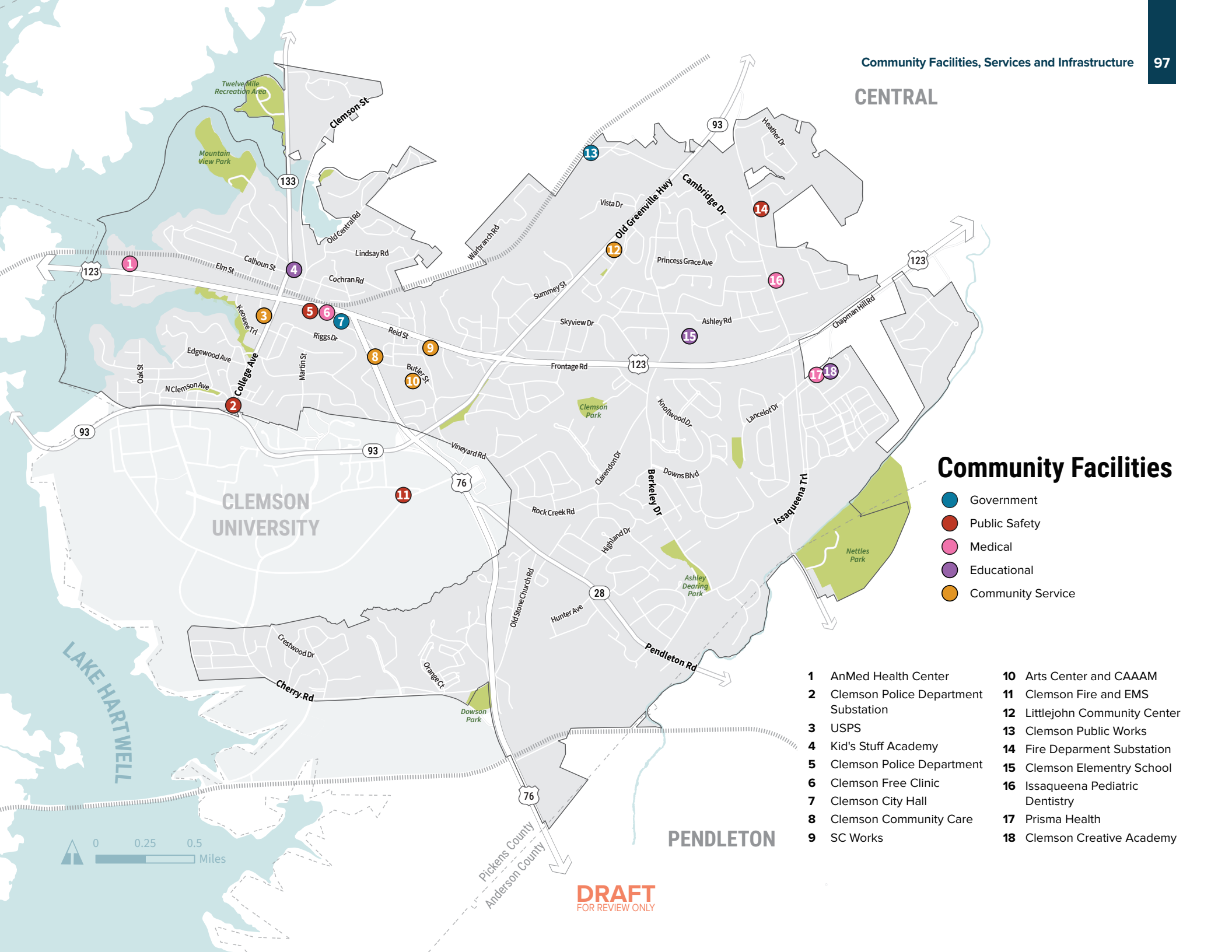
Public Safety

Public safety services ensure quick response during crises and provide vital support in emergencies. Clemson's public safety facilities include the Clemson Police Department, staffed by 45 employees (35 sworn officers and eight detention officers). They are divided into five geographic zones to ensure coverage of the City. The City aims to have one officer in each zone at any given time.

Fire and emergency medical services in Clemson are provided by contract by Clemson University's Department of Public Safety within the Finance and Operations Division. The Clemson University Fire Department operates from two locations: its headquarters at 1521 Perimeter Road and the City-owned Clemson Fire Station #2 at 740 Issaqueena Trail.

While public safety is widely viewed as a strength, participants in the visioning workshop highlighted the need for additional fire substations near high-growth areas like Twelve Mile and U.S. Route 76 to enhance response times. As Clemson continues to grow, the City should work with these departments to update and modernize equipment and training programs.

CENTRAL





Health and Medical Facilities

Residents benefit from accessible outpatient care and strong regional partnerships, ensuring quality healthcare support despite the absence of inpatient facilities within City limits. Outpatient care is provided through clinics like AnMed Care Connect and the nonprofit Clemson Free Clinic, which is supported by grants and volunteers. Currently, residents rely on hospitals in neighboring communities, including Prisma Health's Oconee Memorial Hospital (10 miles) and AnMed Medical Center (18 miles). While no significant gaps were identified in outreach, the City's dependence on regional healthcare partners highlights the need for sustained collaboration to meet long-term needs.

Recommendations

- › Continue to plan for additional staffing of the Police Department based on current and future needs of the community.
- › Continue to coordinate the City's emergency response efforts with State and surrounding county and City agencies and Clemson University to ensure adequate provision of public safety services.
- › Continue to utilize GIS and other technologies to survey and assess the safety of existing neighborhoods, including but not limited to, location of fire hydrants and emergency ingress and egress locations.

School District of Pickens County

Located in the Pickens County School District, Clemson Elementary School is the only public school within the City boundaries. Edwards Middle School and DW Daniel High School are also within the district and kids from the City feed into these schools. The elementary, middle, and high schools consistently rank among the highest-rated public schools in the state.

There are also several private school options near the City, including Oconee Christian Academy, Anderson Christian School, and Clemson Montessori School (pre-K–7). During outreach, nearly 80% of survey respondents felt that schools K-8 and high schools were a strength of the City even though middle and high school options are outside City limits. As the City continues to develop and the population increases, considerations should be given to building additional public schools to accommodate students within the City.

Recommendations

- › Partner with school administrators to assess the impact of new growth, including annexations, and ensure that school capacity keeps pace with residential development to adequately serve new residents.
- › Coordinate with the School District of Pickens County to support the strategic location, renovation, and expansion of school facilities in areas best suited for growth.
- › Work with the School District of Pickens County to share data and develop accurate student enrollment projections.
- › Collaborate with the school district and other public or nonprofit agencies to create shared school facilities, recreational spaces, and educational programs, when possible.



CLEMSON UNIVERSITY

Clemson University is a public land-grant research university. Since its foundation in 1889, enrollment has grown from around 500 students to around 28,000 in 2023. The University is known for its strong programs in engineering, business, agriculture, and sciences and is classified as an R1 research institution. Clemson plays a significant role in the region's economy and workforce development, with strong ties to industries such as automotive manufacturing, agriculture, and technology. The university is also a driving force in research, innovation, and community engagement.

The City of Clemson and Clemson University share a dynamic and evolving partnership, working together to foster a safe, welcoming environment for both students and residents. While they operate as separate entities, they are united by a common goal of maximizing resources and collaboration in the area. The University's close proximity presents valuable opportunities for the City, but it also brings unique challenges, particularly with a large portion of the population consisting of young, transient students. Their strong commitment to cooperation and recognition as one of the nation's top town-gown relationships demonstrate that both the City and the University can successfully advance their respective missions through continued collaboration.

Recommendation

- › Establish a regular joint planning committee between the City and the University to coordinate long-range planning efforts and transportation priorities.
- › Work with the University to improve multi-modal transportation systems such as CATbus, bike infrastructure including additional BCycle stations, and increased pedestrian access, ensuring safe and convenient movement between campus and the broader community.
- › Partner with the University to invest in public spaces, parks, and cultural programming that benefit both residents and students, particularly for key new development areas such as Kadera, reinforcing Clemson's identity as a unified community.
- › Continue joint efforts to study and address student housing needs and off-campus impacts, including strategies for improving neighborhood quality of life, rental oversight, and housing diversity.
- › Leverage University research, talent, and industry partnerships to advance economic development in the City, particularly in technology and innovation sectors.





INFRASTRUCTURE

Clemson's utilities and infrastructure form the foundation of a thriving community, balancing reliability and innovation to support residents, businesses, and growth. The Engineering and Utilities departments together are responsible for ensuring the proper operation and safety of all infrastructure within the City, including water lines, sewer lines, and storm drain systems. The City prioritizes resilient water and wastewater systems, proactive stormwater management, and partnerships with energy providers to ensure equitable access and environmental responsibility.

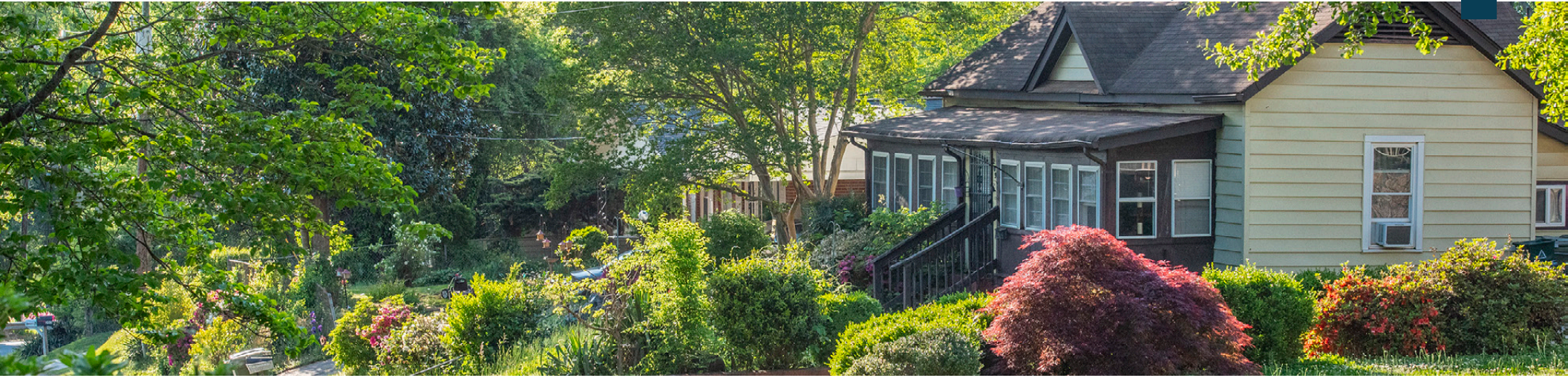
In 2021, Clemson received \$8.7 million from ARPA, allocating \$7.2 million for water, wastewater, and storm drain upgrades in six focus areas. Waterline replacements address aging pipes, wastewater improvements prevent leaks and infiltration, and storm drain upgrades enhance flow and reduce flooding. The 2025 Fiscal Year (FY) budget allocates almost \$6 million for water, stormwater, and wastewater improvements at Cochran Road, Monaco Estates, Roslyn/Vineyard, Strawberry Lane, Vista Drive/ Vista Circle, West Calhoun, Riggs Drive/ Poole Lane. These ARPA projects have carried over from Fiscal Year 2024. Projects completed in FY 2024 were Cochran Road water and wastewater and Strawberry Lane water and wastewater.

Stormwater

Clemson manages its stormwater through a Municipal Separate Storm Sewer System (MS4), which is regulated under the federal National Pollutant Discharge Elimination System (NPDES) Phase II Program. This system collects rainwater runoff from streets and properties and discharges it into local waterways, making pollution control essential. To comply with federal regulations, the City enforces a 2015 Stormwater Management Ordinance that focuses on reducing pollutants, educating the public about stormwater impacts, and maintaining the drainage infrastructure. These efforts ensure that stormwater is managed responsibly, protecting water quality and minimizing environmental harm.

Recommendations

- › Establish a local 'Adopt-a-Stream' program to promote stream monitoring within the City.
- › Encourage the use of pervious concrete, porous asphalt, and permeable pavers in parking lots, sidewalks, and driveways to enhance water infiltration.
- › Consider promoting green roofs and rain gardens to absorb and filter stormwater.
- › Consider strategically integrating bioswales and vegetated strips in appropriate areas to slow down runoff and improve water quality.
- › Implement or adjust a stormwater fee based on the amount of impervious surface area to incentivize stormwater-friendly development.
- › Ensure that new developments follow best management practices (BMPs) to minimize runoff and sedimentation in local waterways.
- › Encourage compact and vertical developments that preserve open spaces and reduce impervious surface coverage.



Wastewater

Residential development located outside of areas with sewer service must rely on septic systems, which can increase the upfront cost of each home due to installation, maintenance, and the need for larger lots to meet permitting requirements. While larger lot sizes often translate to higher per-unit costs, it is important to note that septic systems are typically used in more rural areas where land prices are generally lower.

Clemson's sewer service extends to most residents. The City operates two wastewater treatment plants: the upgraded Cochran Road WWTP (2.0 MGD capacity) and the jointly owned Pendleton-Clemson WWTP (2.0 MGD), which serves growing demand.

The City has upgraded the Cochran Road WWTP, expanding its capacity to 2.0 million gallons per day (MGD) to support anticipated wastewater demands from future growth. Meanwhile, a series of completed, planned, and ongoing projects at the Pendleton-Clemson WWTP focus on improving operational efficiency and system resilience, ensuring both facilities align with the community's evolving needs. This plant is currently being upgraded to 5.0 MGD capacity.

Stakeholder feedback during outreach emphasized the need to align wastewater capacity with population growth, guiding the City's proactive investments in infrastructure resilience and sustainability.

Recommendations

- › Complete upgrades to reduce infiltration and inflow in the wastewater system.
- › Continue to expand and replace infrastructure as population increases and the City boundary reaches into the Growth Areas ensuring that future residents have access to City services.
- › Maintain and expand the sewer line replacement program to improve system efficiency and reliability.
- › Regularly assess the remaining capacity of the Pendleton-Clemson Wastewater Treatment Plant to ensure timely planning and implementation of necessary upgrades.
- › Develop a strategy for transitioning from secondary to tertiary wastewater treatment to enhance water quality and environmental protection.
- › Consider moving the Pendleton sewer plant to a regional authority to increase access to funding opportunities.



Water Service

Clemson's public water system serves 14,650 customers through 8,157 connections, supported by 112 miles of transmission lines and strategic infrastructure. The City sources 4.76 million gallons per day (MGD) from Lake Hartwell via the Anderson Regional Joint Water System (ARJWS), with current use averaging 1.6 MGD and peak demand reaching 2.26 MGD.

Storage facilities include a five-million-gallon ground reservoir near I-85 (1.15 MGD capacity, emergency generator-equipped) and two elevated tanks (500,000 gallons each) on Butler Street and West Lane. To bolster resilience, an emergency secondary supply is available from the Town of Central, which receives water from the Easley-Central Water District and provides up to 400,000 gallons daily.

The City of Clemson has completed its annual Water Quality Report, also known as a Consumer Confidence Report, for Calendar Year 2023. This water quality report explains water testing results and other facts about the City's drinking water. The City performs continuous testing on City water to ensure it meets all state and federal standards. This report shows that the City of Clemson's drinking water met or exceeded these standards in 2023.

The City prioritizes proactive upgrades through its five-year Capital Improvement Program, replacing aging lines, installing advanced meters, and enhancing pump stations to improve pressure and reliability. Continued investment in infrastructure maintenance remains critical to reducing waste, ensuring water quality, and sustainably meeting future demand.

Recommendations

- › Conduct annual water testing to ensure compliance with all state and federal standards.
- › Replace outdated water pipes to improve system reliability and efficiency.
- › Continuously monitor water sources to provide a high-quality and sufficient potable water supply for future growth.
- › Utilize advanced technologies to proactively assess and address water quality concerns.
- › Maintain a comprehensive water line flushing program to ensure proper chlorine residual levels throughout the system.

Solid Waste and Recycling

Clemson's Public Works Department manages solid waste collection for residents and businesses, transporting refuse to the Pickens County Landfill. To extend landfill life and reduce costs, the City introduced curbside recycling in 1992 and uses a tub grinder to process brush into free mulch.

In 2022, the City suspended curbside recycling due to inefficiencies and market shifts that led most collected materials—except cardboard and clean paper—to end up in landfills. The City plans to reinstate the program once market conditions improve. In the meantime, residents are encouraged to use local dual-stream recycling centers, which can better process materials.

Recyclables can also be dropped off at the City's Public Works Facility at 1155 Old Central Road, which accepts #1 and #2 plastics, paper, clean corrugated cardboard, and steel and aluminum cans.



Recommendations

- › Monitor recycling industry for viable opportunities to expand the City's program as changes occur.
- › Encourage the reuse of recycled materials in public and private construction projects.
- › Develop educational programs to increase recycling participation in multifamily buildings.
- › Strengthen partnerships with Clemson University and other agencies to enhance waste management strategies.
- › Consider integrating recycled materials into City capital improvement projects when appropriate.
- › Ensure convenient access to recycling facilities for all City residents.
- › Publicize and improve access to existing recycling drop-off facilities at the Public Works Department.

Single Stream vs. Dual Stream

Both single-stream and dual-stream recycling systems aim to divert waste from landfills and encourage recycling, but they differ in how materials are collected and processed.

Single-Stream Recycling

Process: All recyclable materials (paper, plastics, metals, and glass) are placed in a single bin and sorted later at a materials recovery facility (MRF).

Pros:

- › Increases convenience and participation rates.
- › Easier for municipalities to implement.
- › Requires fewer collection trucks, reducing costs.

Cons:

- › Higher contamination rates due to mixing materials.
- › More expensive and complex sorting process at the facility.
- › Some materials (like glass) can break and contaminate other recyclables.

Dual-Stream Recycling

Process: Recyclables are separated by type at the source – typically, paper products in one bin and plastics, metals, and glass in another.

Pros:

- › Produces cleaner, higher-quality recyclables.
- › Lower contamination rates, leading to better resale value for materials.
- › Less strain on sorting facilities.

Cons:

- › Requires more effort from residents and businesses.
- › Collection costs may be higher due to multiple bins and trucks.
- › Lower participation rates compared to single-stream systems.

Which System Is Better?

Single-stream is more user-friendly and increases recycling rates, while dual-stream results in higher-quality materials with less contamination. Many cities weigh these factors when selecting a system.



ENERGY

Electricity is the primary source of energy for residents of Clemson. According to the Census Bureau, around 75% of occupied housing units use electricity to heat their homes while 24% use natural gas. Access to reliable energy is essential to maintaining a good quality of life. The City continues to work with its partners to provide consistent access to its residents.

Energy is also a major source of carbon emissions depending on the source. Duke Energy, the electricity supplier to Clemson, takes an “all of the above” approach to electricity production attempting to maximize the availability of electricity to its customers. While the City has no control over energy production, the City can encourage alternative modes of transportation, promote walkable, compact neighborhoods, and enhance its natural resources, which are all recommended as a part of this plan.

Electricity

Duke Energy supplies electricity to the Clemson area, serving 830,000 customers in South Carolina. The company, the largest U.S. electric power holding firm, has a generation capacity of 49,500 MW and operates various power plants, including coal, nuclear, oil, gas, and hydroelectric stations. About 64% of its electricity is generated by fossil fuels, 35% by nuclear energy, and 1% by hydro and solar.

In January 2024, Duke Energy updated the Public Service Commission of South Carolina on its plans to meet the state’s rapidly growing energy demands, driven by unprecedented population and economic growth. The company projects an eightfold increase in load growth compared to estimates from two years prior. To address this, Duke Energy proposes constructing a new combined-cycle gas plant in South Carolina and exploring offshore wind generation off the North Carolina coast, pending regulatory approvals.

The updated Carolinas Resource Plan emphasizes a diverse energy mix, balancing traditional dispatchable resources like advanced nuclear, natural gas, and pumped hydro storage with renewable sources. Additionally, the Plan includes aggressive energy efficiency and demand-side management programs aiming to reduce peak energy use by nearly 2.8 gigawatts by 2038. This comprehensive approach seeks to ensure reliable and affordable power for South Carolina’s expanding population and economy.



Natural Gas

The Fort Hill Natural Gas Authority (FHNGA) provides natural gas in Clemson, serving 38,000 customers across Oconee, Pickens, and parts of Anderson Counties. FHNGA, a Public Service District established in 1952, purchases natural gas from the open market and transports it via interconnects with Williams Gas Transco Pipeline, which serves 14% of the U.S. gas consumption.

Recommendations

- › Investigate all potential funding sources to support the relocation of utility lines underground in key high-traffic areas.
- › Prioritize underground utility placement in areas designated for future growth whenever feasible.
- › Collaborate with utility providers to implement safety and aesthetic standards across the City.
- › Partner with Duke Power, Northland, BellSouth, and other service providers to maintain and improve utility and communication services.
- › Regularly review and update City regulations and programs to adapt to technological advancements.

Internet Usage

High-speed internet service is available within the City from several providers, including AT&T, Comcast, Charter Cable and Internet, Hughes Net, Dish, Time Warner, Cox Communications, and CenturyLink. Within the City, around 88% of households have an internet subscription and only 13% do not have a subscription. Additionally, around 97% of households have one or more type of computing devices with 91% of homes with a smart phone and 88% of homes with a desktop or laptop. Access to the internet is important for a variety of daily functions and ensuring that the City's residents are provided that option is important.

Recommendations

- › Establish partnerships with Clemson University, technology companies, and other public and private entities to enhance citywide communication infrastructure and expand affordable broadband services.
- › Collaborate with community service providers to offer free Wi-Fi access in underserved areas, parks, libraries, transit stations, trailheads, and other public spaces.

- › Regulate the design and placement of wireless telecommunication facilities to ensure efficient and aesthetic integration into the urban landscape.
- › Increase public access to technology by installing shared devices in City Hall and other high-traffic public buildings.
- › Require underground conduit installation in new developments to support future broadband expansion.
- › Develop resilient broadband infrastructure capable of withstanding extreme weather and emergencies.

Case Study: UC2B – Urbana-Champaign Big Broadband

After the 2008 recession, Congress created the American Recovery and Reinvestment Act, which funded broadband expansion through the \$4 billion BTOP program. UC2B (short for Urbana-Champaign Big Broadband), launched in 2009 by the University of Illinois and the cities of Urbana and Champaign, used these funds to build a fiber-optic network connecting underserved schools, community facilities, and households. Between 2010 and 2012, it installed core infrastructure, linked key institutions, and expanded service to residents. When federal funding ended, UC2B sustained operations through local ISP partnerships, ensuring long-term community access.



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NATURAL RESOURCES AND OPEN SPACE

The Natural Resources and Open Space chapter offers strategies to ensure these areas continue to serve as valued and well-used community needs. This chapter explores opportunities to enhance and promote environmentally based recreation options, expand the City's existing green infrastructure systems, and preserve and protect sensitive watersheds.

IN THIS CHAPTER

Parks and Recreation

Natural Resources



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Goals and Key Recommendations

Foster a healthy community through sustaining a thriving ecosystem and expanding high quality, inviting park and public gathering spaces.

- › Safeguard and enhance Lake Hartwell as a treasured City asset.
- › Provide equitable access to natural areas, especially Lake Hartwell, and enhance trail connectivity along the lakefront.
- › Develop community gathering spaces to foster community engagement.
- › Build upon the existing tree canopy coverage requirements for new development, mitigate heat island effects, and enhance air quality and community health.
- › Increase the accessibility of parks and recreational areas within City limits.
- › Link City parks with open spaces in current and future development projects.

Town and Gown

The City and University share expansive natural resources and open space in the region. The Clemson Experimental Forest was used for decades of cotton farming but was turned into a living laboratory for sustainable forestry, water conservation, and wildlife habitat research in 1946 when Clemson University was granted permanent management of the forest. The forest has become an integral part of Clemson's education and research programs.

The South Carolina Botanical Garden (SCBG) and Clemson Dikes are owned and operated by the University but are available to all residents. SCBG is a 230-acre sanctuary for biodiversity and serving as a resource focusing on teaching, research, and outreach. While the dikes, located along Lake Hartwell, were constructed in the 1960s to protect the University's campus and mitigate flooding along the Savannah River. The City of Clemson demonstrates how the symbiotic relationship between the City and University can strengthen and promote the available natural resources and open space.

Sustainability and Resiliency

The City has 246 acres of parkland spread across 15 sites, including parks, sports fields, and indoor and outdoor recreation areas. These spaces offer more than just open green space. They include boat ramps, water access, playgrounds, and even a disc golf course. While not all parkland is purely recreational, it supports a wide range of outdoor uses.

Lake Hartwell and Eighteen Mile Creek are designed to rise and fall with rain and drought. That natural fluctuation has helped reduce flooding and stabilize water levels over time.

The nearby Experimental Forest is also a major asset. It serves as a real-world lab for sustainable forestry, water conservation, and wildlife research. Timber harvesting still happens there, but under strict environmental guidelines. Ongoing research focuses on restoring ecosystems, protecting biodiversity, and improving long-term land stewardship.

In September 2024, Tropical Storm Helene hit the region and left behind damaged buildings, downed trees, and widespread power outages across Clemson and nearby communities. In the days that followed, the City and Clemson University teamed up to support recovery. They mobilized resources, helped neighbors clear debris, and worked to restore the landscape.

PARKS AND RECREATION

Clemson residents benefit from access to natural areas and water resources as the trees and topography provide a sense of reprieve and relaxation. This is further felt in its parks and recreation areas. The City boasts 246 acres of parks and recreational facilities in the community. Clemson currently has 15 parks, one softball field, one outdoor recreation area, and one indoor recreation center. Two City parks are considered mini parks (less than one acre in size), Rotary Park, containing a small playground amongst several residential homes, and Jaycee Park, which contains a small playground and connects to the Abernathy Park Boardwalk. At 100 acres, Nettles Park is the largest City park, offering multiple lighted athletic fields, tennis and pickleball courts and a children's playground. All parks are free except for Twelve Mile Park, which has an entrance fee per car.

According to the National Parks and Recreation Association (NRPA), cities of a comparable size to Clemson in South Carolina have approximately 20 acres of parks per 1,000 residents and a median park size of 30.8 acres. Clemson currently has 12.89 acres of parkland per 1,000 residents and an average park size of 6.86 acres. Additional park space can be planned into new developments and the City can continue to expand park space throughout the community.

Existing Park Space

Existing parks are primarily located along the lakeshore west of Downtown and in residential neighborhoods in the City's southeastern part. Residential areas in southwestern Clemson, notably, do not have access to a City park. Most residential areas fall within a one-mile service area of City parks, but fewer homes are within half a mile. Newer residential developments are constructed with dedicated parks and/or open space, however new developments that accommodate students may only feature amenities geared toward residents. Several parks including South Carolina Botanical Garden, President's Park, and the two Dikes protecting Clemson University are owned and operated by the University but are available to all Clemson residents.

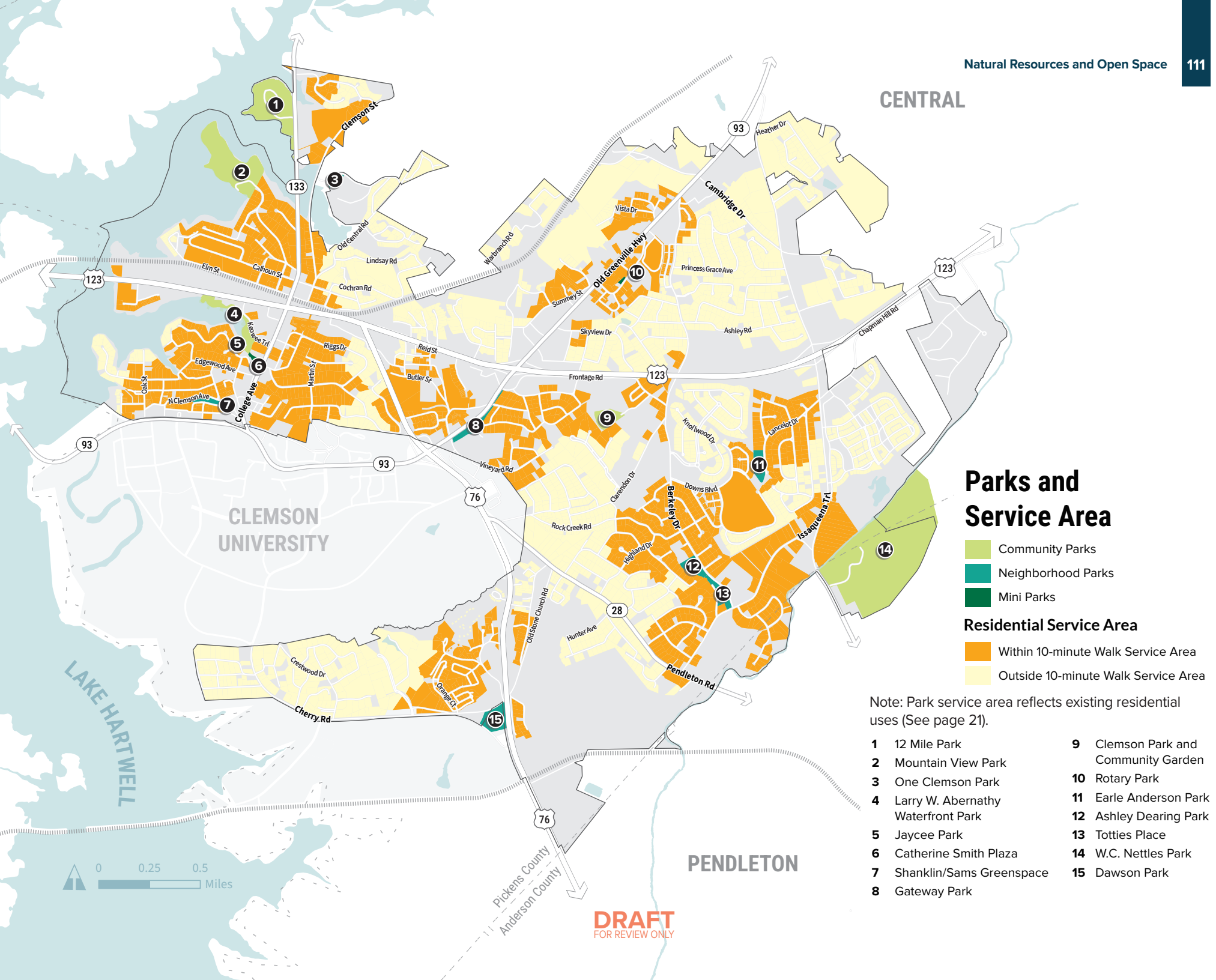
Concerns over the Uptown Development and its effect on Abernathy Park were raised during the outreach process. This park is a significant asset to the community with lake access, a boardwalk, and connections to Downtown. While these concerns are valid, the Uptown Framework Book put together in 2022 emphasizes expanding and improving the greenspace in the area. The Plan calls for over 2.5 acres of greenspace, the expansion of the Lakefront Park, new trails, the expansion of the boardwalk, and activation of the creek which currently is underground. The Plan continually references the benefits of expanding greenspace, gathering space, and natural areas in Uptown. As development occurs in the area, continual reference to this Plan should be made, ensuring that the expansion and improvement of Abernathy Park and the surrounding natural areas is realized.

Recommendations

- › Continue to renovate park facilities based on the Parks and Recreation Master Plan and City feasibility.
- › Promote current parks and recreation spaces by utilizing adequate signage, promoting parks in marketing materials, and hosting events and activities in City parks.
- › Incentivize new developments to include public parks and open spaces by utilizing density bonuses and height increases.
- › Consider implementing development impact fees for parks and recreation for industrial, commercial, office, and institutional uses.
- › Consider increasing the development impact fees for multifamily residential development for parks and recreation.

246 
Acres of parks and athletic
facilities within City limits

CENTRAL





Equitable Park Access

Adequate park access has been associated with better physical, mental, and social health for residents of the community they are located. Additionally, parks serve important environmental roles such as reducing flooding, noise pollution, carbon sequestration, and reducing urban heat island effect. Therefore, it is important to ensure parks are distributed throughout the community to maximize their benefits.

One way to measure access is a park service area. The service area of a park is defined as an area within a 10-minute walk from a park's entrance. The Park Service Area map highlights the residential areas that are within and not within a park service area. Orange areas are within a 10-minute walk (0.5-Mile) from the park's entrance and yellow areas are outside the park service area. An analysis of the distribution of parkland throughout the City shows that about 57% of residential areas, nearly 1,420 acres, are outside a 10-minute walking distance to a park. Connected sidewalks further impact accessibility to parks. It should be noted that, although some areas may be with a park's service area, it is not a reflection on resident's ability to safely access the park via sidewalks or trails.

Recommendations

- › Consider requiring public park space in Planned Developments (PD's) that are larger than a specific area to incentivize more public park space especially as a part of large developments.
- › Work with developers and property owners to encourage building additional park space especially in areas outside of the 10-minute service area.
- › Improve pedestrian access and connections to existing parks and promote park accessibility through clear wayfinding and signage.

Community Gathering Spaces

While parks and natural areas are more traditional spaces for recreation, community gathering spaces often provide the social connections necessary to allow a community to flourish. In a City like Clemson, introducing gathering spaces into downtown or other areas of the community can be difficult for built out areas. However, opportunities exist within downtown and elsewhere in the City to increase these spaces.

Recommendations

- › Consider adjusting the current density bonuses to increase the point values for public amenities and specifically community gathering spaces.
- › Encourage community gathering spaces be integrated into developments that add to the architectural value of the development while offering a public space for people to congregate, eat, sit, or spend time.
- › Consider entering into agreements with property owners to construct formal or informal gathering spaces on irregularly shaped parcels or excess corners/edges of parcels.
- › Utilize bumpouts or curb extensions as gathering spaces providing seating areas, public art, or pedestrian-oriented infrastructure.
- › Once Abernathy Park is completed, shift priorities from creating a Downtown destination park to creating several smaller community gathering spaces offering a cost-free place for residents and visitors to spend time.



NATURAL RESOURCES

The quality of City of Clemson's natural resources is a major component of the quality of life experienced in the city. It creates a more livable environment, and supports healthier social and economic system. Care of natural resources can impact all aspects of life in the City ranging from increasing economic activity resulting from ecotourism to protecting vulnerable species and habitats. Maximizing the City's natural resources will be an important piece of the future of the City.

Piedmont Region

The Piedmont Region of South Carolina is a geographic area characterized by rolling hills, hardwood forests, and a mix of urban and rural landscapes. It lies between the Blue Ridge Mountains to the northwest and the Coastal Plain to the southeast, forming part of the larger Piedmont Region that stretches from New Jersey to Alabama. The South Carolina portion covers much of the north-central part of the state, including cities like Greenville, Spartanburg, Anderson, Rock Hill, and Clemson.

This region is known for its rich agricultural history, textile industry heritage, and economic growth driven by manufacturing, technology, and education. The Piedmont has a mild climate, with hot summers and cool winters, and features major rivers such as the Broad, Saluda, and Catawba Rivers, which provide water resources and recreational opportunities.



Lake Hartwell

The City is located on the eastern shore of the Seneca River arm of Lake Hartwell, a reservoir constructed by the US Army Corps of Engineers in the early 1960's. Lake Hartwell, one of the largest and most popular man-made lakes in the nation, provides City residents and visitors with a range of important recreational, environmental, and economic benefits. It should be noted that while the water levels of the lake have historically tended to fluctuate significantly from even minor droughts, recent changes to lake operating procedures have provided greater stability and enhanced ease of access for swimming, boating, and other water-related activities.

Lake Access

While an immeasurable benefit to the City and surrounding community, access to Lake Hartwell is limited affecting how often people can use the lake. There are three public access points to the lake at Twelve Mile Recreation Area (paid), Mountain View Park, and Larry W. Abernathy Waterfront Park with several others outside the City close by. In order to improve access to the lake and promote the lake as a resource to the community, the City should consider additional public access locations.

Natural Wildlife

The lake is home to a diverse number of native plant and animal species. These species perform necessary ecological functions which affect other species within the lake but also the larger regional ecosystem. Fish, amphibians, reptiles, birds, mammals, and aquatic plants all call the lake home. In particular, the Northern Long-Eared Bat and the Shortnose Sturgeon, who are both endangered, have been found in or near the lake. Continuing to preserve the natural environment surrounding the lake will ensure that these species, as well as other threatened or vulnerable species, are protected.

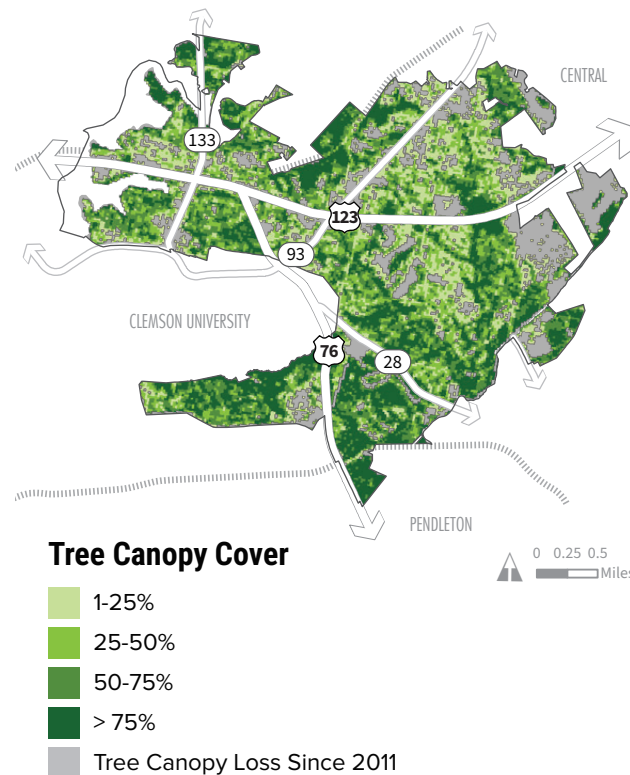
Recommendations

- › Promote Lake Hartwell as a community resource through improving access by evaluating new potential locations to create a public access point to the lake.
- › Identify, inventory, and develop a report on significant natural features in the City.
- › Create protection plans to maintain and support the City's natural features.
- › Develop and implement an invasive species eradication program.
- › Maintain and enhance habitat diversity for wildlife through native plantings and protection of waterways.
- › Continue to work with the US Army Corps of Engineers to protect the shoreline and regulate the types of permitted uses and activities.
- › Encourage redevelopment of the commercial lots abutting the lake just south of Highway 123 to activate the waterfront and create a connection to the Abernathy Park Boardwalk.
- › Develop a Blueways or "water path" program that informs and connects people to amenities, points of interest, and attractions near water features and public launch points.



Urban Forest

The City has made significant strides in protecting and enhancing its urban forest through a series of proactive measures. A tree survey along the U.S. Highway 123 corridor established an inventory and baseline for future plantings, while streetscaping efforts in the 1990s and a planting initiative in 2011 added trees along key corridors such as College Avenue. Clemson earned “Tree City USA” status in 2004, reflecting its commitment to urban forestry, which is further celebrated through Arbor Day events. Updates to the Zoning Ordinance in 2014 introduced tree preservation standards for commercial districts, promoting open space and suitable areas for tree plantings, while the 2018 Subdivision Regulations enhanced protections for the tree canopy on both residential and commercial properties. These efforts demonstrate the City’s ongoing dedication to sustaining and expanding its tree canopy to improve environmental quality and community livability.



Clemson Experimental Forest

The Clemson Experimental Forest (CEF) was established in the 1930s as part of a federal effort to restore degraded farmland in South Carolina. The land, once exhausted by decades of cotton farming, was purchased by the Resettlement Administration (RA) during the Great Depression and rehabilitated with the help of the Civilian Conservation Corps (CCC). Millions of trees were planted, erosion control measures were implemented, and infrastructure such as trails and firebreaks were developed. In 1946, Clemson University was granted permanent management of the forest, turning it into a living laboratory for sustainable forestry, water conservation, and wildlife habitat research. Over the following decades, it became an integral part of Clemson’s education and research programs, offering a model for responsible land management and environmental restoration.

Today, the 17,500-acre Clemson Experimental Forest serves multiple purposes, including research, education, conservation, and recreation. Sustainable timber harvesting continues under strict guidelines, and public access has expanded to include hiking, biking, horseback riding, and fishing. Modern research focuses on climate change, ecosystem restoration, and biodiversity conservation, ensuring the forest remains a valuable ecological and economic resource. The CEF stands as a national example of successful land restoration, demonstrating how degraded landscapes can be rehabilitated through science-based conservation efforts while providing lasting benefits to the environment and the community. (See map on page 33.)



Heat Island Effect

The urban heat island effect occurs when urban and suburban areas experience higher temperatures than surrounding rural areas due to human activities and built environments. For example, within Clemson, the urban heat island effect is especially prevalent in areas off of U.S. Route 76, U.S. Route 123, or State Route 93 that contain large buildings and surface parking lots that absorb and re-emit the heat from the sun more than natural landscapes. The City should continue to utilize urban landscaping and trees to mitigate this phenomena.

Recommendations

- › Continue to utilize tree preservation and tree replacement standards in the review of development projects.
- › Consider updating tree preservation standards to preserve heritage trees or native trees while encouraging the removal of invasive trees.
- › Consider incentivizing more sustainable developments such as green roofs, cool roofs (roofs with reflective material), permeable pavement, or living walls with density bonuses, parking relief, or other development incentives.

Topography

Clemson's varied topography includes areas with steep slopes, which pose challenges for development and erosion control. Uncontrolled development on steep slopes can lead to soil instability, increased stormwater runoff, and sedimentation in local waterways. Clemson's diverse soil types, including clay-heavy and poorly drained soils, can impact land use, stormwater management, and building foundations. Development in areas with clay soils requires careful consideration due to poor drainage and potential for erosion and foundation shifting. Reforestation and land conservation practices that began in the 1930s have mitigated further erosion in these areas with clay soils.

Recommendations

- › Limit construction on slopes greater than 15%, require erosion control measures such as retaining walls or terracing, and promote low-impact development techniques.
- › Utilize native vegetation on slopes to stabilize soil and reduce erosion risks.
- › Require that developers conduct soil evaluations prior to construction and implement proper drainage systems, such as bioswales or permeable pavements.



Watersheds

Watersheds are geographical areas that collect and drain water into a common point like a lake, river, or wetland. They play a crucial role in supplying fresh-water, supporting diverse ecosystems, and regulating water flow. The City of Clemson resides entirely within the Savannah River Watershed, which extends from the foothills of the Appalachian Mountains to the Atlantic Ocean. The watershed is home to more than 75 species of rare flora and fauna.

Recommendations

- › Collaborate with Clemson Extension Service to create educational resources that help homeowners implement sustainable stormwater solutions on their properties.
- › Conduct a thorough assessment of existing storm-water infrastructure to update GIS databases and enhance management strategies.
- › Incorporate permeability standards into development codes to limit impermeable surfaces and promote sustainable site design.
- › Review and update zoning and land development regulations to strengthen riparian zone protections and safeguard water resources.

- › Monitor sanitary sewer overflows to identify recurring issues, enhance infrastructure, and minimize untreated wastewater discharge.
- › Implement a tracking system to monitor stream flow and water quality over time for better data-driven decision-making.
- › Strengthen collaboration with regional watershed communities to promote shared water resource management and coordinated conservation efforts.

Flood Areas

Eighteenmile Creek runs along the southeastern boundary of Clemson. It passes through W.C. Nettles Park and several of its tributary water channels extend north into residential neighborhoods in eastern Clemson. The Federal Emergency Management Agency's flood maps indicate that land adjacent to this creek is at risk of flooding during periods of heavy rain, including W.C. Nettles Park which is designed and intended to flood with the creek.

Lake Hartwell is also impacted by cyclical periods of drought and heavy rain. The lake is used for flood management with the lake level fluctuating between the lowest recorded level of 630 feet in December 2008 and the highest recorded level of 663 feet in July 2013.

Recommendations

- › Consider utilizing a flood purchase program to purchase properties within the floodplain opening up opportunities for low-intensity development such as park space, natural areas, or greenways.
- › Continue to work with the US Army Corps of Engineers to monitor water levels to ensure flooding is properly tracked and managed.



The Dikes, Source: Ken Ruinard, Greenville News



Sustainable Water Management

The average home uses over 200 gallons of water daily, with nearly two-thirds for toilets and bathing. Leaks waste 8% of household water, but fixing them can save 500 gallons per month, while a single leaky faucet can waste 100 gallons per day. Simple habits like turning off the tap while brushing teeth or shaving can save hundreds of gallons per week. Shorter showers (under five minutes) and filling the bathtub only halfway can conserve thousands of gallons monthly. Running dishwashers and washing machines only when full saves up to 1,000 gallons per month, while water-efficient appliances like low-flow showerheads and high-efficiency washers significantly reduce water consumption.

Outdoors, watering during cooler hours, using native plants, and sweeping instead of hosing down driveways can help conserve water. Small actions like using a hose nozzle, storing drinking water in the fridge, and reusing rinse water for plants can add up to substantial savings. By adopting these practices, households can reduce waste, lower water bills, and contribute to long-term conservation efforts.

Drought

Drought conditions can develop quickly in the southeastern United States due to a combination of low rainfall and high temperatures. Clemson's location at the head of the Savannah River watershed, with the mountains to the west forming the basin's boundary, makes the area particularly vulnerable during dry periods.

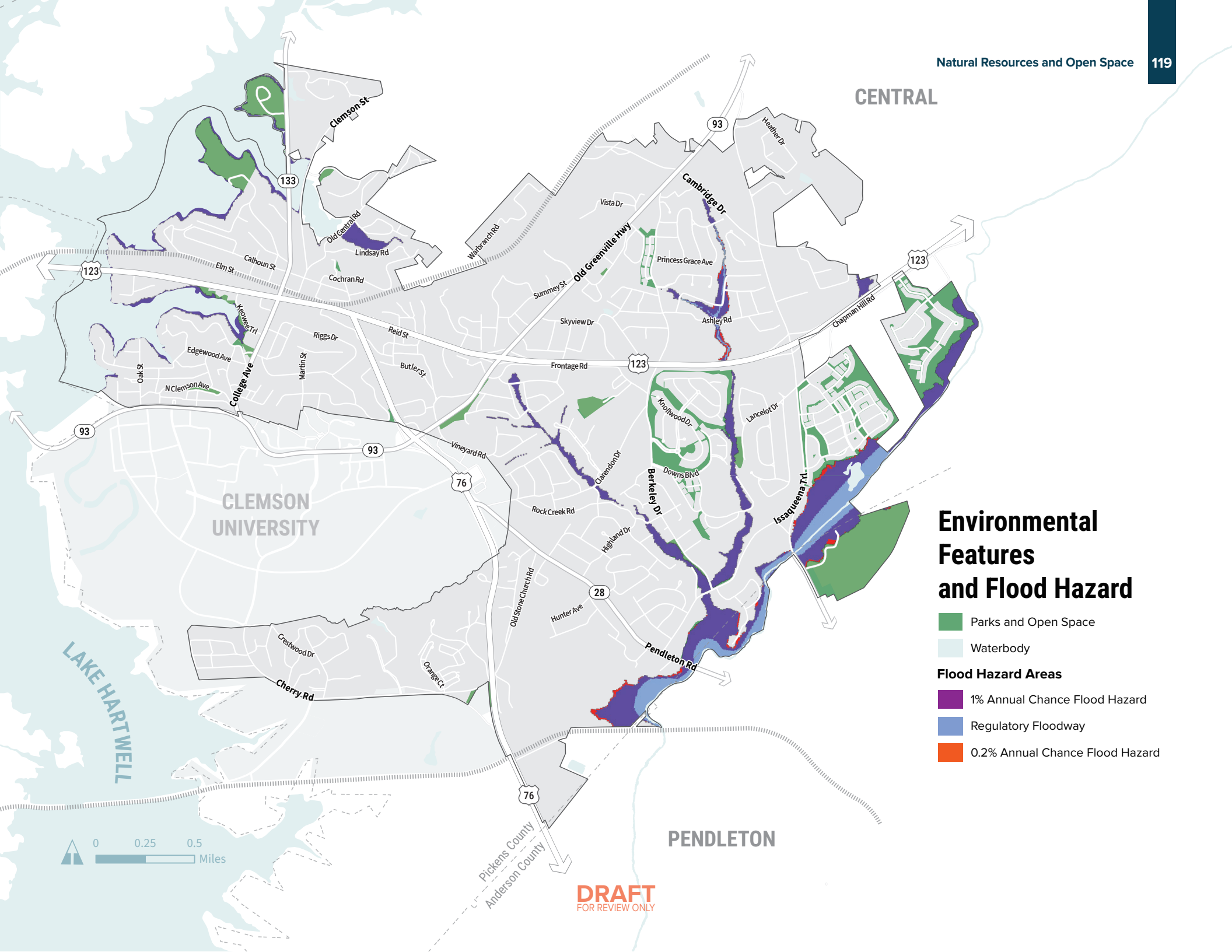
As the only municipality in South Carolina situated on Lake Hartwell and a participant in the Anderson Regional Joint Water System, Clemson has a direct stake in these water resource challenges. Other utilities participating in the water system include, Belton-Honea Path Water Authority, Big Creek Water District, Broadway Water and Sewer District, City of Anderson, Clemson University, Hammond Water District, Homeland Park Water District, Powdersville Water, Sandy Springs Water District, Starr-Iva Water and Sewer District, Town of Central, Town of Pendleton, Town of Williamston, and the West Anderson Water District.

The region has experienced severe droughts in recent history, notably between 2006-2008 and 2010-2012. In response to the risks posed by extreme drought, the City urges residents to practice water conservation whenever possible and to stay informed through the National Oceanic and Atmospheric Administration's Drought Early Warning System.

Recommendations

- › Continue to conduct the Annual Water Quality Report which provides information about the annual testing in compliance with state and federal standards to continue to provide safe, clean water to the community.
- › Continue to work with the US Army Corps of Engineers to monitor drought levels ensuring that citizens have adequate access to water.
- › Message to the community when drought conditions are active and encourage conservative water usage.

CENTRAL



Environmental Features and Flood Hazard

- Parks and Open Space
- Waterbody
- Flood Hazard Areas**
 - 1% Annual Chance Flood Hazard
 - Regulatory Floodway
 - 0.2% Annual Chance Flood Hazard

0 0.25 0.5 Miles

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CULTURAL RESOURCES

The City's cultural landscape is deeply rooted in its rich community history, while its youthful population continues to bring fresh energy and creativity. This chapter outlines key recommendations to preserve and celebrate its unique cultural and historic resources, while also enhancing its tourism infrastructure, public art, and community events.

IN THIS CHAPTER

- Community History
- Tourism
- Placemaking
- Events and Festivals



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Goals and Key Recommendations

Cultivate a sense of belonging and community pride for all residents by promoting cultural and historic resources and celebrating the City's unique and inclusive identity.

- › Work with the University to leverage its resources, facilities, and current activities to establish a long-term, mutually beneficial partnership.
- › Improve City gateway and wayfinding infrastructure.
- › Support public art installations and seek new locations for art installations.
- › Continue to support and enhance existing events and festivals, while diversifying the City's cultural offerings to ensure a wide range of year-round activities that attract visitors and enrich residents' lives.
- › Preserve and enhance historical and cultural neighborhoods through targeted reinvestment.

Town and Gown

The partnership between the City and University is like none other which has led to cultural diversity and character. It is often described as being difficult to discern where one begins and the other ends. In 2021, City Council found a way to celebrate the alliance between the two and build a strong sense of community. The City invited students, faculty, and staff and sectioned off four-blocks to fill it with tables, yard games, and food carts for their first "On The Ave" event. Since then, the City and University have continued to host a variety of performances, festivals and markets, including bringing the "Clemson Music Fest" to the City annually.

Sustainability and Resiliency

Ensuring Clemson's rich cultural heritage and historic resources remain a cornerstone of its identity by offering museums, walking tours, and cultural community events. Preserving cultural districts and historic buildings, including both University and City landmarks such as Fort Hill and the Old Stone Church, will help maintain the community's unique identity. While placemaking upgrades and advancements have been made through new public art installations, murals, and signage highlighting and sharing local stories promotes Downtown's vibrancy and historic character. Clemson embraces and integrates their culture and history throughout the City further proving their adaptability and resiliency.

COMMUNITY HISTORY

Clemson evolved from a small railroad village into a thriving community in the foothills of the Blue Ridge Mountains. As the village of Calhoun in 1872, it initially centered on agriculture. The City's identity shifted in 1889 with the opening of Clemson Agricultural and Mechanical College, fostering growth while maintaining its distinct character. Incorporated in 1937 and renamed Clemson in 1943, the City diversified in the 1950s with a growing commercial district and industries beyond the university. The completion of Lake Hartwell in 1963 enhanced its appeal, and annexation fueled further expansion. Today, Clemson actively preserves its cultural and historic resources through museums, walking tours, and community events, ensuring its rich heritage remains a cornerstone of its identity.

Historically African American Neighborhoods

African American history is often intertwined with the broader history of Clemson and the University. Several historically African American neighborhoods and communities in and near Clemson have roots dating back to the Reconstruction era or earlier, as African Americans settled in areas around the region after the Civil War. These neighborhoods have experienced recent development pressure from private-sector developers. Some of these historic neighborhoods include:

Abel

The Abel neighborhood is located off State Route 93 in Clemson. This community was named after the Abel Baptist church which remains the heart of the neighborhood today. Abel is the mother of the other churches in the African American Community. The Abel community was divided by State Route 93 into three distinct areas known as Cadillac Heights, Summey and Vista.

Red Hill

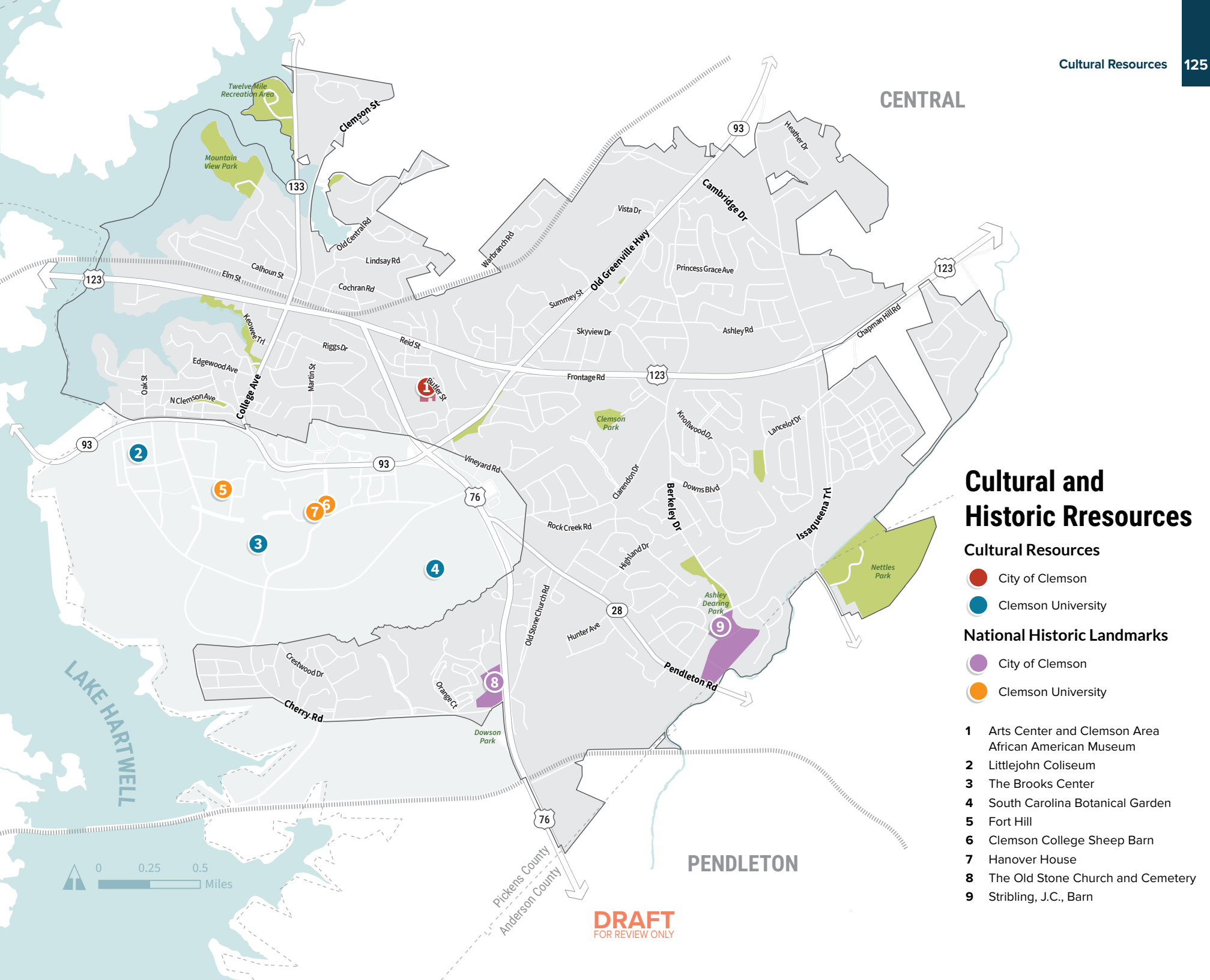
The Redhill community, home to the Redhill Reunion, was where the community would gather at the ball field, to play or practice different sports such as baseball or just to hang out in fellowship. This area is now known as Dawson Park. The New Hope church is a sister church of Abel Baptist church and is located within this neighborhood. The Redhill community is divided into two areas due to the construction of State Route 76 through the neighborhood.

Calhoun

This historical neighborhood was once home to George and Rozena Shaw. In the early 1900's George Shaw purchased 100 acres of land, including Shaw Street, where he established his family home and farm on land that would eventually become Clemson. George, and his wife Rozena, are the namesakes for the Shaw Center in Clemson. The housing and economic growth nonprofit focuses on historically underserved communities within Clemson, providing home repairs and support to ensure residents feel safe and cared for in their homes. The Center collaborates with local initiatives to address affordable housing challenges. Calhoun was named after John C. Calhoun and was divided into two parts when U.S. Route 123 was placed through the center of the neighborhood. Goldenvue Baptist church in Calhoun community was a pillar of the community and was a sister church of Abel Baptist Church.

Recommendations

- › Partner with the Shaw Center, Clemson University, the Arts Center, and CAAAM to preserve and celebrate the legacy of historically Black communities in Clemson.
- › Organize exhibitions at The Arts Center or CAAAM featuring artwork, photographs, and artifacts from historically Black communities.
- › Establish individual neighborhood planning and investment frameworks to assist in neighborhood stabilization or transition.
- › Utilize Community Development Block Grants (CDBG) for neighborhood improvement projects.





Cultural Districts and Historic Buildings

Cultural districts and historic buildings in Clemson help shape the community's unique identity. From architectural monuments on the Clemson University campus to landmarks like Fort Hill and the Old Stone Church, these sites offer insights into the City's history, architecture, and cultural evolution. Although many historic sites are located within the University, they remain integral to Clemson's shared story and are closely tied to the City's development, identity and sense of place. Each district and building tells a unique story, reflecting the broader social, educational, and economic developments that have defined Clemson's character over time. This section explores these historic and cultural assets, highlighting their significance, preservation, and continued relevance to the community.

J.C Stribling Barn

The J. C. Stribling Barn was erected around 1900 by Jesse Cornelius Stribling, this impressive structure transcends the typical barn, offering a unique glimpse into turn-of-the-century design and construction. Instead of the typical weatherboard siding, the barn contains over 140,000 hand-crafted red bricks, which were made on the property. The barn's high roofline, gable over the front entrance, and jerkinhead-shaped metal roof, contain late Victorian era architectural influence. The barn first housed 50 animals with purebred Jersey milk cows on the lower level and Percheron horses in the upper levels. Lofts and drying floors housed the food for the stock. In 2001, it was placed on the National Register of Historic Places, ensuring its preservation for future generations to appreciate. For the past sixteen years, the Sefick family has owned and operated the barn as a wedding venue on the eastern edge of the City off Pendleton Road.

The Old Stone Church and Cemetery

Located just south of the Clemson University campus off I-76, near community amenities like the South Carolina Botanical Garden the Old Stone Church stands as a captivating testament to Upstate South Carolina's rich history. Established in 1802 by John Rusk, this cherished landmark, listed on the National Register of Historic Places since 1971, features a sanctuary of simple elegance and a beautiful stacked-stone exterior. Buried within the church's cemetery grounds are patriots, pioneers of industry and education, and soldiers, including such notable figures as Andrew Pickens and Robert Anderson, who fought together during the American Revolution – Anderson served as a captain under Pickens, one of the most significant patriot militia leaders in the South Carolina backcountry. Beyond its historical significance, the church and cemetery play an active role in the community – weddings, funerals, patriotic gatherings, sporadic church services, meetings or lectures, family reunions, and other events are all held at the church.



Clemson University Historic District I

The Clemson University Historic District I comprises eight historically significant sites situated in the northern part of Clemson University. This district is notable for its connection to the establishment, evolution, and growth of the University. Key properties within the district include Tillman Hall (1893), Godfrey Hall (1898), Bowman Field (1900), Sikes Hall (1905), Holtzendorff Hall (1916), Trustees' Park (c. 1925), Long Hall (1937), and Mell Hall (1939).

Clemson University Historic District II

Clemson University Historic District II includes seven historic buildings located on the Clemson University campus. It is significant for its association with the Calhoun and Clemson families for its association with the founding, development, and growth of Clemson University, which played a major role in higher education in South Carolina. This district holds significance as a preserved collection of educational structures from the late 19th and early 20th centuries at a state-supported land-grant institution. Properties include Fort Hill John C. Calhoun Office Hardin Hill Trustee House, Riggs Hall, Sirrine Hall, and the Outdoor Theatre.



Fort Hill

Fort Hill, located on Clemson University campus, was the plantation home of John C. Calhoun. known as the John C. Calhoun House, it is a National Historic Landmark on the Clemson University campus. The Calhoun legacy is deeply intertwined with the history and founding of Clemson University. The plantation house is preserved as a museum, showcasing period furnishings and artifacts.

The Hanover House

Although pure French Huguenot colonial architecture did not dominate South Carolina, it significantly contributed to the region's architectural evolution, particularly in the southern and coastal areas where French Protestant settlers made their mark. One notable example is the Hanover House, a historically significant preservation of early French Huguenot colonial architecture. Located on Clemson University campus, the house is a symbol of cultural and historical legacy of early European settlers in the region. Today, it provides insight into early colonial architecture, plantation life, and the contributions of the Huguenot settlers to South Carolina's history.



Recommendations

- › Integrate historical figures and stories into wayfinding signage and placemaking elements in Downtown Clemson to highlight and share important local stories.
- › Commission murals that honor the contributions of Black residents in Clemson's history.
- › Create a publicly accessible inventory of historic places within the City of Clemson to document significant buildings, sites, and cultural landmarks, and support future preservation, education, and tourism efforts.



TOURISM

Tourism is an important asset to a community as it draws new visitors to the area to spend time and money and enhances the community's reputation and identity. Tourism can be a tool for economic development, increasing local tax revenues and job opportunities for tourism-based industries (for more details on how tourism can drive economic growth, please refer to the Economic Development chapter). Clemson offers a unique blend of mountain, lake, and urban lifestyles, making it an ideal destination for a variety of interests. The City boasts abundant natural resources, providing outdoor adventures for everyone. From exploring historical landmarks to experiencing local arts and culture, Clemson offers countless opportunities to uncover its rich history and immerse yourself in the creativity of the community.

Lake Hartwell

Lake Hartwell, a stunning reservoir spanning the Georgia-South Carolina border, is one of the largest and most popular recreation destinations in the region. Its expansive shoreline features numerous natural sandy beaches, campgrounds, recreation areas, and boat access points, providing ample opportunities for boating, fishing, swimming, and camping. The lake is also a hub for seasonal festivals and community events, including bass fishing tournaments, blues jam concerts, arts and crafts fairs, and the highly anticipated Fourth of July fireworks celebrations.

Beyond its recreational appeal, Lake Hartwell offers something for everyone, blending outdoor adventure and scenic beauty. It is also home to Clemson University's Outdoor Lab, a facility that hosts a variety of events such as conferences, meetings, retreats, weddings, and team-building activities. Visitors to the Outdoor Lab can enjoy pontoon rides, nature trails, a high ropes course, and a range of activities including overnight camping, archery, canoeing, swimming, arts and crafts, drama, and sailing. Additionally, the Clemson Rowing Boathouse, located on the western edge of Clemson's campus, serves as the training venue for the Tigers' rowing team. With its rich mix of outdoor recreation, community spirit, and natural beauty, Lake Hartwell is a beloved destination for both residents and visitors.

Arts Center and Museum

Art and history serve as an important component of the City's cultural heritage. The Public Arts and Culture Commission advocates for the arts and advises the Mayor and City Council on cultural matters. It oversees public art initiatives, and promotes policies, plans, and programs to advance arts and culture in Clemson. The Commission also fosters community engagement, coordinates with private and public sectors to support economic development and tourism and organizes projects that celebrate the City's cultural heritage and other South Carolina artists.

Arts Center

The Arts Center is a nonprofit community art center that provides a creative outlet for growing artists of all ages and abilities. The Center is comprised of classrooms, a coffee bar, a multipurpose room, and an art gallery. The classrooms accommodate various mediums including ceramics, drawing, jewelry making, painting, photography, and Art After School programs for children. The multi-use room seats 185 and has a stage for use with special events and large classes. The Center also expands exhibit space through partnerships with local values, including City Hall, the Clemson Area Chamber of Commerce, the Clemson Area Transit building, and the Clemson Little Theatre's Cox Hall Galleries.



Clemson Area African American Museum (CAAAM)

The Arts Center also houses the Clemson Area African American Museum (CAAAM). Housed in the former Calhoun Colored School, the CAAAM is a museum located in the City that focuses on the history and culture of African Americans in the area. The museum collects and preserves artifacts that tell the story of African Americans in Clemson and in adjacent communities. It has exhibits which showcase the history and culture of African Americans, provides educational programs for people of all ages, hosts events include festivals, concerts, and film screenings, and partners with other organizations to promote understanding and appreciation of African American history and culture.

In 2022, Clemson University was awarded a \$3.4 million grant from the Mellon Foundation's Monuments Project to bring a Black Heritage Trail to Clemson and Seneca. While the specific detailed are still being mapped out, the project will feature interactive walking paths will weave through campus and City streets, showcasing local Black history with artwork, digital stories, and historical markers. In Clemson, the trail will be led by CAAAM staff, highlighting the City's commitment to honoring and preserving its diverse cultural heritage.

Recommendations

- › Promote the use of the Tourism Related Activities Special Fund to support and expand events, activities, and amenities that attract visitors.
- › Continue to support and publicize the Accommodations Tax Grant Program to help local organizations fund tourism-related projects and cultural initiatives.
- › Encourage partnerships between the Public Arts and Culture Commission, Clemson University, and local businesses to expand public art installations and rotating exhibitions.
- › Support the development of a cultural calendar highlighting events from the Arts Center, CAAAM, and other cultural organizations to strengthen awareness.
- › Encourage mixed-use development that integrates creative workspaces and studio housing for local artists and makers.

Tourism Related Activities Special Fund

The Tourism Related Activities Special Fund is financed through South Carolina's 2% accommodations tax. This fund supports tourism related activities and infrastructure in the City. Eligible uses include advertising and promotion of tourism, support for arts and cultural events, construction and maintenance of facilities, and services required to serve tourists and tourist facilities.

Accommodation Tax Grant Program

The Accommodation Tax Grant Program is a local grant program that distributes money from the Tourism Related Activities Special Fund to eligible organizations or projects.



Case Study: College Towns

Looking at other college towns, cities like Athens, Georgia (University of Georgia) and Chapel Hill, North Carolina (University of North Carolina) have successfully leveraged a mix of historic charm, arts districts, and pedestrian-friendly initiatives to boost tourism and community engagement. Athens is known for its vibrant live music scene and independent restaurants, while Chapel Hill has invested in public spaces and walkable districts that encourage exploration beyond the university setting. Boulder, Colorado (University of Colorado) has transformed its downtown by prioritizing local businesses, outdoor recreational tie-ins, and year-round events to attract both students and visitors.



Franklin Street, Chapel Hill, NC
Source: visitchapelhill.org

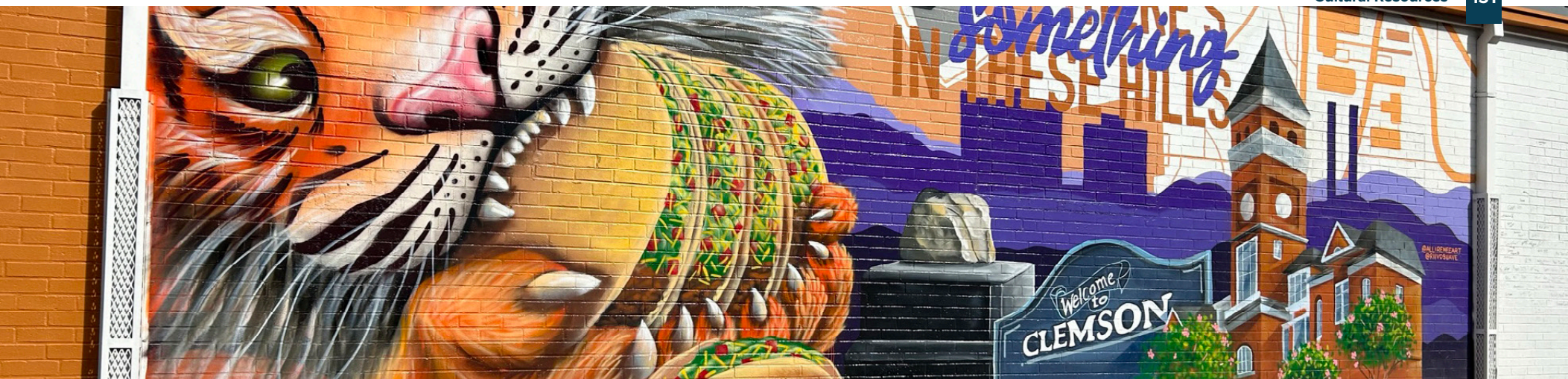
Downtown Clemson

Downtown Clemson functions as the symbolic heart of the community, featuring tree-lined streets and a variety of shops and restaurants for both residents and visitors. Adjacent to the University, it seamlessly blends college town charm with a welcoming atmosphere.

Clemson should focus on creating a dynamic downtown by expanding its retail base, entertainment options, and cultural offerings. While bars are a staple of college towns, creating more family-friendly and all-ages spaces can encourage a wider range of visitors to spend time downtown. The City and University already host a variety of events throughout the year, but they should continue to support, promote, and expand these offerings. Regular events like outdoor movie nights, live performances, seasonal markets, and food festivals can help create year-round attractions that extend beyond university-related activities. Community outreach participants noted that University related retail and activities have taken over College Avenue. To enhance the downtown experience the City should support local businesses and foster unique retail opportunities. Encouraging pop-up shops, rotating vendor spaces, and small business incubators can help create a sense of discovery, drawing both locals and tourists to explore beyond the well-known spots. Investing in

pedestrian-friendly improvements, such as expanded outdoor seating, public art installations, and interactive spaces, can also create an inviting atmosphere where people naturally want to linger. For parents and visitors, offering engaging non-bar activities is essential. A mix of experiential attractions can help diversify downtown's appeal. By adopting these strategies, Clemson can create a more inclusive and engaging downtown experience that goes beyond university and nightlife, encouraging a stronger connection between the university, local businesses, and the broader community.





PLACEMAKING

The Greetings from Clemson mural is an iconic landmark that adds to the charm of downtown. To build on this character, Clemson should invest in gateway features and wayfinding elements that create a stronger sense of place for both residents and visitors. Strategically placed gateway signage at key entry points, such as College Ave and Highway 93, can establish a welcoming arrival. A well-designed wayfinding system can help guide visitors to notable attractions, restaurants, retail, parks, and historic sites. Thoughtfully placed pedestrian signage in addition to signs highlighting Clemson's history and culture can enhance connectivity and encourage exploration. By prioritizing clear, attractive, and accessible wayfinding elements, Clemson can improve the overall downtown experience.

Recommendations

- › Collaborate with Clemson University and its Public Art Program to identify and implement public art installations in key locations throughout the City.
- › Support outdoor dining and music events to strengthen local businesses and foster community interaction in Downtown Clemson along College Avenue.
- › Explore sponsorship opportunities and additional event marketing opportunities to attract regional visitors.
- › Improve gateway and wayfinding infrastructure that guide both residents and visitors while enhancing the City's unique character and identity.
- › Prioritize pedestrian friendly infrastructure by improving sidewalks, crosswalks, and street connections to promote social interaction across the City.
- › Incorporate art installations, murals, and other public art facilities into future designs to enhance the visual appeal of the City and create a cultural identity of place.





EVENTS AND FESTIVALS

There are several initiatives and activities that take place year-round in the City and on the University campus. These events both attract visitors and enrich life for residents, providing fun and engaging opportunities for people to connect and establish community. Events and festivals are fun and engaging ways to build community, fostering social connections, cultural development, and appreciation within the community.

Clemson's downtown area offers an ideal opportunity to build an events and festival culture that complements the University but is distinct to the City. By focusing on events and festivals that highlight the City's history, local culture, and community, Clemson can create a dynamic atmosphere that invites residents and visitors to engage with the City in a more authentic way.

Celebrating Local History and Culture

Clemson can celebrate its rich local history and heritage through historical festivals, heritage walks, and cultural exhibitions. Creating festivals and events focusing on the City's agricultural past, African American heritage, and local traditions can provide a unique draw. The Clemson Area African American Museum (CAAAM) can be a valuable resource for providing information and ideas that honors the City's Black communities.

Public Art

Clemson can capitalize on its growing arts scene by hosting festivals that showcase local and regional artists, independent galleries, and performance art. These events could feature outdoor installations, live art demonstrations, craft markets, and community workshops, creating an inviting atmosphere that is focused on creativity and craftsmanship beyond the University's art program.

Music and Outdoor Events

Music events could bring together local talent and regional performers, creating a platform for emerging artists. Additionally, hosting outdoor movie nights or free concert series in public spaces such as downtown parks or at Lake Hartwell could offer family-friendly events while showcasing Clemson's natural beauty.

Recommendations

- › Strengthen collaboration with key partners, such as the Clemson Area Chamber of Commerce, Visit Clemson, local businesses and artists to provide, enhance, and create additional community events and activities.
- › Develop partnerships with local schools, community centers, and neighborhood associations to engage more families, and year-round residents in the planning and execution of events, ensuring that festivals and gatherings appeal to diverse audiences.
- › Support and expand established community events and festivals by partnering with organizations to offer more events throughout the year to enhance community engagement and draw visitors to Downtown.
- › Enhance promotion of events through social media and traditional advertising platforms.





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PRIORITY INVESTMENT AND IMPLEMENTATION

The Comprehensive Plan provides direction for growth and development within the City, and serves as a guide for City staff, officials, residents, and stakeholders. The Plan is the product of a collective effort between City staff and elected and appointed officials, and most importantly, the Clemson community.

The chapter translates the Plan's recommendations into direct action. It includes an action matrix detailing recommendations to realize the Comprehensive Plan's supporting strategies and identifies a variety of potential funding sources to support these efforts.

IN THIS CHAPTER

- South Carolina Statutes – Priority Investment Authority and Plan Elements
- Use of the Comprehensive Plan
- Zoning Regulations
- Funding Sources
- Action Matrix

SOUTH CAROLINA STATUTES – PRIORITY INVESTMENT

According to the South Carolina Code of Laws, Title 6, Chapter 29, Section 6-29-510(9), the Comprehensive Plan must include a priority investment element that analyzes the likely federal, state, and local funds available for public infrastructure and facilities during the next ten years, and recommends the projects for expenditure of those funds during the next ten years for needed public infrastructure and facilities such as water, sewer, roads, and schools. The recommendation of those projects for public expenditure must be done through coordination with adjacent and relevant jurisdictions and agencies.

For the purposes of the Plan, “adjacent and relevant jurisdictions and agencies” means those counties, municipalities, public service districts, school districts, public and private utilities, transportation agencies, and other public entities that are affected by or have planning authority over the public project.

For the purposes of the Plan, “coordination” means written notification by the local Planning Commission or its staff to adjacent and relevant jurisdictions and agencies of the proposed projects, and the opportunity for adjacent and relevant jurisdictions and agencies to provide comment to the Planning Commission or its staff concerning the proposed projects. Failure of the Planning Commission or its staff to identify or notify an adjacent or relevant jurisdiction or agency does not invalidate the local Comprehensive Plan and does not give rise to a civil cause of action.

AUTHORITY AND PLAN ELEMENTS

South Carolina’s Comprehensive Planning Enabling Act, found in SC Code Title 6, Chapter 29, provides cities and towns with the authority to undertake planning and adopt zoning and land use regulations as tools to guide their communities’ development. Comprehensive Plans must include ten elements, either as plan chapters or included as sections within chapters: Population, Housing, Land Use, Cultural Resources, Natural Resources, Resilience, Transportation, Community Facilities, Economic Development, and Priority Investment Priorities, all based on surveys and studies of current conditions and future development.

All planning elements must be an expression of the Planning Commission recommendations to the appropriate governing bodies with regard to the wise and efficient use of public funds, the future growth, development, and redevelopment of its area of jurisdiction, and consideration of the fiscal impact on property owners. The planning elements, whether done as a package or in separate increments together, comprise the Comprehensive Plan for the jurisdiction at any one point in time. The local Planning Commission shall review the Comprehensive Plan or elements of it as often as necessary, but not less than once every five years, to determine whether changes in the amount, kind, or direction of development of the area or other reasons make it desirable to make additions or amendments to the Plan. The Comprehensive Plan, including all elements, must be updated every ten years.

USE OF THE COMPREHENSIVE PLAN

The *Clemson Comprehensive Plan* should be used as the official policy guide for planning decisions elected officials, boards, commissions, and staff will make. The Plan should serve as a primary reference in guiding policy formation, evaluating projects and planning initiatives, reviewing development proposals, and prioritizing public expenditures. Referencing the Comprehensive Plan will ensure future planning efforts and decisions align with the community's long-term vision and goals. Service providers and partner organizations should also be encouraged to use the Comprehensive Plan when considering new development, facilities, infrastructure updates, and programming within Clemson.

For a successful transition to using the new Comprehensive Plan, it is recommended that the City take the following steps after adoption.

Promote the Plan

To ensure daily usage and further educate the community about the Comprehensive Plan, the City should:

- › Make the plan document available online.
- › Aid the public in explaining the Plan and its relationship to public and private development projects and other proposals, as appropriate.
- › Provide a Plan “orientation” for new staff, officials, and board members that highlights key takeaways and major goals of The *Clemson Comprehensive Plan* that are essential to local policy and initiatives.
- › Assist the City Council, Planning Commission, and other boards and commissions in the day-to-day administration, interpretation, and application of the Plan.
- › Meet with department directors and officials to explain the purpose, importance, and benefits of the Plan.
- › Maintain a list of current possible amendments, issues, or needs that may be the subject of change, addition, or deletion from the Plan.

Update Regularly

Noting the City's dedication to thoughtful planning, the Comprehensive Plan should not exist as a static document, but rather the center of a continuous planning process. Following adoption of the Plan, the City will continue to move forward, change, and evolve. As such, the Plan should be updated on a regular basis to respond to these changes, addressing shifts in community aspirations and demographic trends as well as new and unexpected issues as they arise.

In general, a full review should be completed at least every two to three years. Best practice, however, would be an annual review. This process should coincide with preparation of the City's annual budget and Capital Improvement Plan (CIP), enabling recommendations and projects from the Plan to be considered as part of upcoming funding commitments for that fiscal year. Establishing a routine for review of the Plan will ensure the document remains relevant to the needs and desires of the City.

Develop and Maintain Partnerships

The City of Clemson should be the primary lead for Plan implementation, coordinating administrative actions and public improvement projects as identified within the Comprehensive Plan. The success of implementation will be reliant on developing and maintaining partnerships with the numerous stakeholders throughout the City, including public agencies, neighborhood groups, adjacent municipalities, the local business community, foundations, and the private sector. Given the breadth and scope of the Plan, these organizations will be essential to assisting the City in reaching the established goals and vision for the future of the City.

Discussion should occur following the adoption of the Plan regarding what goals and recommendations are most likely to affect partner agencies. Further, the City should encourage property owners and developers to undertake improvements and new construction that conform to the directives of the Plan. At minimum, the City should continue to partner with or explore new opportunities with the following groups:

- › Clemson University
- › Clemson Area Transit (CATbus)
- › Tiger Transit
- › Clemson BikeShare
- › Pickens County Government
- › Anderson County Government
- › School District of Pickens County
- › Pickens County Library System
- › Community Foundation of Greater Clemson
- › AnMed Health
- › Prisma Health
- › Clemson Area Chamber of Commerce
- › Clemson Elementary School
- › The Arts Center of Clemson
- › Clemson Area African American Museum
- › South Carolina Department of Transportation (SCDOT)
- › Anderson/Clemson Area Transportation Study (ACATS)
- › SC Appalachian Council of Governments (SCACOG)
- › Duke Energy
- › Blue Ridge Electric Cooperative
- › Upstate SC Alliance
- › SC Department of Commerce
- › South Carolina Economic Developers Association (SCEDA)
- › Municipal Association of SC
- › Green Crecent Trail
- › Maintain Public Communication

The Comprehensive Plan was supported by an outreach process intended to gather public input and foster a sense of stewardship and excitement for the Plan. Through outreach events, public workshops, the project website, online surveys, interactive mapping tools, and other media, residents and stakeholders were able to get involved and stay informed of the Plan's development. This public participation throughout the process helped communicate the importance of planning and provided individuals with a clear understanding of ongoing efforts to better their community and improve overall quality-of-life.

The outreach process should serve as a foundation for continued communication with members of the public throughout the implementation process. The City should ensure that major recommendations and the overall vision for the City of Clemson, as defined within the Plan, are conveyed to the entire community. This should be supported by regular updates, coverage of major milestones, and additional opportunities for residents to voice their opinion.

ZONING REGULATIONS

The Comprehensive Plan sets forth policies regarding the use of land within the City and establishes guidelines for the quality and character of new development to be promoted in the years ahead. The City's development regulations in the Zoning Ordinance provide the legal framework for the Comprehensive Plan's recommendations.

It is important that these controls, including zoning, property maintenance, and code enforcement, and other related codes and ordinances, are reviewed to ensure that all are consistent with and complementary to the Comprehensive Plan. The Comprehensive Plan's policies and guidelines should greatly assist the City in fine-tuning zoning and development code regulations to better reflect the needs of the City.

FUNDING SOURCES

Many of the policies and strategies recommended in the Comprehensive Plan can be implemented through regulatory amendments, administrative policies, or partnerships, and can be executed immediately with minimal or no financial cost. Others, however, may require special financing or expertise. In these cases, the City should pursue external partnerships and funding sources. A list of potential funding and incentives is in the following section. The list provides a general overview of the potential tools and resources rather than a detailed summary of requirements and applications. City staff should regularly monitor these sources to account for legislative or statutory changes that may influence the applicability or availability of funding, as well as proactively seek new, available funding sources.

Economic Development

New Market Tax Credit (NMTC)

Administered by the Department of the Treasury, NMTCs are designed to increase the flow of capital to businesses and lower-income areas by providing a modest tax incentive to private investors, businesses, and communities across the country. The program is administered by South Carolina Jobs-Economic Development Authority (JEDA) on behalf of the U.S. department of Treasury through the Community Development Financial Institution.

South Carolina Community Development Block Grant Program

This program provides grants to eligible local governments (towns, cities, and counties) that do not directly receive Community Development Block Grant (CDBG) funding from the U.S. Department of Housing and Urban Development (HUD). CDBG grants can fund a wide variety of projects from revitalizing neighborhoods to improving community infrastructure, providing public facilities and creating or retaining jobs. The State program is administered by the South Carolina Department of Commerce, Division of Grants Administration. Roughly \$20,000,000 of funding is available annually across the State.

Note: CDBG funds are not only for economic development. They can also be used for housing and neighborhood programs. The CDBG program is mentioned only under Economic Development in this Chapter for brevity.

South Carolina Community Loan Fund, Community Business Loans

South Carolina Community Loan Fund (SCCLF) provides loans up to \$1,000,000 to finance acquisition, predevelopment, infrastructure, construction, renovation, leasehold improvements, machinery and equipment, working capital, and permanent financing business costs. This Community Development Financial Institution provides equitable access to capital and financing projects and small businesses that build healthy, resilient South Carolina communities, and is certified by the State and U.S. Treasury. Other lending programs include affordable housing financing and healthy food enterprise financing.

South Carolina Community Loan Fund, Community Facility Loans

SC Community Loan Fund (SCCLF) provides loans between \$50,000 and \$1,000,000 to finance acquisition, predevelopment, infrastructure, construction, rehabilitation, and permanent financing development costs for the construction and renovation of community facilities. Funding for this loan comes from the State and U.S. Treasury.

State Revolving Fund (SRF) Program

The State Revolving Fund (SRF) program offers low-interest loans to support the construction or rehabilitation of wastewater and drinking water facilities, as well as improvements to stormwater management systems. Administered by the South Carolina Department of Health and Environmental Control (DHEC) and the South Carolina Rural Infrastructure Authority (RIA), the program is designed to enhance water quality and infrastructure across the state through affordable financing options.

Clean Water State Revolving Fund (CWSRF)

This program provides low-interest loans to local governments for wastewater treatment and stormwater management projects. It supports projects such as upgrading wastewater treatment facilities, stormwater infrastructure, and managing non-point source pollution. The aim is to improve water quality and ensure compliance with federal environmental standards. The CWSRF program is administered by DHEC and RIA.

Drinking Water State Revolving Fund (DWSRF)

This program helps cities and local governments improve their drinking water systems. It funds projects like replacing outdated pipelines, upgrading water treatment plants, and ensuring safe, reliable drinking water supply to communities. The program is run by the SC Department of Environmental Services (SCDES) and the SC Rural Infrastructure Authority (RIA), Office of Local Government (OLG).

Charter School Facility Revolving Loan Fund Program (CSFRLF)

The program provides low-interest loans to assist in funding for constructing, purchasing, renovating, and maintaining public charter school facilities. Loans are granted at a minimum of \$250,000 with a maximum allocation of \$500,000. This program is administered by the Office of the South Carolina State Treasurer.

Emerging Destination Marketing Grant Program

The Emerging Destination Marketing Grant Program, administered through the South Carolina Department of Parks, Recreation and Tourism, provides grant funding to highly-developed, emerging tourism destinations to generate tourism through advertising. Grant from \$100,000 to \$200,000 are available on a 2 to 1 reimbursable cash match, which must be private funds specifically designated for the purpose of matching state funds. Eligible applicants must be federal non-profit organizations (501(c)) specifically charged with marketing tourism for a specific city or unincorporated county that generated more than \$700,000 per year in State Accommodations Tax in the previous fiscal year.

Workforce Development

Workforce Innovation and Opportunity Act (WIOA)

The WIOA is designed to help jobseekers access employment, education, training, and support services, thereby providing a skilled workforce to support the local and global economies. Administered in South Carolina through the Department of Employment and Workforce, adults, dislocated workers, and youth can access services through an SC Works center in one of 12 workforce development areas throughout the state. WorkLink Workforce Development Board (WDB) provides services in Anderson, Oconee, and Pickens Counties.

Apprenticeship Carolina Program

This program ensures that all employers have access to the resources they need to create a registered apprenticeship program. Companies with registered programs earn a \$1,000 South Carolina State tax credit for each registered apprentice. This program is administered by the SC Technical College System on behalf of the Department of Employment and Workforce.

Enterprise Zone Retraining Credit Program (EZone)

This program reimburses companies engaged in manufacturing, processing, or technology intensive activities related to manufacturing for certain training and education provided to employees. Companies and employers can claim a credit of \$1,000 per employee against withholding taxes. This program is administered by the SC Technical College System.

Housing

SC Housing Homeownership Program

Administered by the South Carolina State Housing Finance and Development Authority (SC Housing), the Homeownership Program assists low-to-moderate income families and individuals by offering a competitive, fixed interest rate mortgage loan. SC Housing also offers forgivable down payment assistance of up to \$6,000. These funds may also be used to pay closing costs.

SC Housing Trust Fund (HTF) Home Repair Program

The Housing Trust Fund (HTF) is a State-funded program designed to provide financial assistance in the development and preservation of safe, decent, sanitary, and affordable housing for low-income households. The Home Repair Program is intended to provide very-low-income homeowners financial means to make repairs to their primary residence to correct life, health, and safety issues; provide ADA access for disabled persons; repair or replace major housing systems; and address structural problems.

Critical Home Repair Program

Critical Home Repair Program is one of the core programs of the South Carolina Housing Trust Fund (SC HTF). The program provides coverage for eligible repairs up to \$30,000. More extensive repairs up to \$75,000, including lead-based paint, asbestos, and mold removal, are covered by the Home Repair Program. Repairs costing under \$15,000 are offered as a grant, while those exceeding this amount are given as a “forgivable loan,” provided the homeowner continues to live in the home as their primary residence for a specified period.

Habitat for Humanity

Habitat for Humanity can significantly help address housing issues by providing affordable homeownership opportunities for low-income families. Through volunteer labor and donations, the organization helps build new homes or rehabilitate existing ones, allowing families to purchase homes at affordable rates through no-interest loans. Additionally, Habitat for Humanity offers financial education and support, ensuring long-term housing stability. In 2020, the Habitat for Humanity network invested \$33.6 million in operations, construction, rehabilitation, and renovation across South Carolina.

National Housing Trust Fund (HTF) Group Home and Supportive Housing Program

The HTF Group Home Program is designed to provide financing to eligible sponsors for the purpose of funding a Group Home that provides a combination of services and permanent housing for permanently disabled individuals. This type of housing includes only community training homes and residential care facilities operated by the Department of Disabilities and Special Needs. There is a maximum allowable subsidy per project up to \$100,000 or 50 percent of the total development cost.

HOME Investment Partnership Program (HOME)

The State Housing Finance and Development Authority (SC Housing) administers the HOME Program. This program provides funding for multifamily housing activities, including purchase, development of affordable rental housing, small rental development, short-term rental assistance, and tenant-based rental assistance for low-income, special-needs households. Funding must be used for households at or below 30 percent Area Median Income (AMI) or the federal poverty level.

Emergency Solutions Grants (ESG) Program

The State Department of Administration administers the ESG Program, which provides funds for conversion and rehab for transitional housing, financial assistance, overnight shelter, rapid re-housing, and rental assistance services. Over \$2 million is available statewide in funding.

Housing Opportunities for Persons with AIDS (HOPWA)

The State Department of Health and Environmental Control (DHEC) administers the HOPWA Program. The Program provides funding for permanent housing in facilities, permanent housing placement, short-term or transitional housing facilities, short-term rental mortgage and utility (STRMU) supportive services, and tenant based rental assistance (TBRA) supportive services for people living with HIV/AIDS.

Transportation

Transportation Impact Fees

Transportation Impact Fees ensure that new development pays, if not helps to pay, the construction costs of new public facilities necessary to serve that development, taking the burden off taxpayers. Revenue from Transportation Impact Fees can be combined with other local funding sources to accelerate major infrastructure and facility improvements.

Tax Increment Financing (TIF)

The State of South Carolina provides Tax Increment Financing as a public financing tool that allows municipalities to fund redevelopment projects in designated areas. As property values within a TIF district increase due to improvements, the additional property tax revenue—known as the “increment”—is used to repay bonds issued for infrastructure and public facility enhancements. TIF is particularly useful for revitalizing blighted areas by financing projects like roads, utilities, parks, and public buildings. It helps municipalities stimulate economic growth without raising taxes, as the redevelopment itself generates the necessary funding. Municipalities across South Carolina have enjoyed the benefits of successful TIFs.

Rebuilding American Infrastructure with Sustainability and Equity (RAISE)

RAISE, previously known as the Better Utilizing Investments to Leverage Development (BUILD) and Transportation Investment Generating Economic Recovery (TIGER) Discretionary Grants, is a competitive grant program for road, rail, transit and port projects that promise to achieve national objectives. RAISE is unique in that it can provide funding directly to any public entity, including municipalities, and eligibility requirements allow State and local level project sponsors to obtain funding for multi-modal, multi-jurisdictional projects that may not otherwise be funded through traditional DOT sources.

Safe Routes to School

The Federal Highway Administration provides funding for individual schools to create walking and biking routes that are safe for students. All projects must be within two miles of primary or middle schools (K-8). Schools, school districts, municipalities or other governmental bodies, or nonprofit associations are eligible to apply. This fund is administered by SCDOT.

South Carolina Transportation Infrastructure Bank

The South Carolina Transportation Infrastructure Bank provides loans and other financial assistance to government and private entities for major highway and transportation projects. Per the requirements of the South Carolina Transportation Infrastructure Bank Act, an eligible project must meet minimum cost thresholds and must provide a public benefit via enhancement of mobility and safety; promotion of economic development; or an increase in the quality of life and general welfare of the public. The Bank has assisted with funding up to \$5.9 billion on 100 projects in 29 counties and 5 municipalities.

Parks, Trails and Open Space

Recreational Trails Program

The Recreational Trails Program (RTP) is a federal program designed to help states provide and maintain recreational trails for both motorized and nonmotorized recreational trail use, including hiking and kayak/canoeing trails. Administered by South Carolina Parks, Recreation and Trails (SCPRT) under the approval of the Federal Highway Administration, local, state, and federal governmental agencies, qualified private organizations, and registered nonprofits are eligible applicants. Funding is provided through cost-reimbursement, where recipients cover 100% of costs upfront and are reimbursed for 80% of eligible expenses. Nonmotorized and diverse trail projects can receive grants between \$10,000 and \$100,000. Motorized trail projects can receive the full amount of available funding.

Boating and Infrastructure Grants (BIG)

The BIG program provides grants for the development and maintenance of boating infrastructure facilities in South Carolina for recreational vessels that have a 15-day or less visit and are at least 26 feet in length. Administered by the South Carolina Department of Natural Resources (SCDNR), eligible projects include mooring buoys, day docks, floating docks, and fixed piers, as well as certain support facilities and equipment. Both publicly owned and privately owned marina facilities that are open to the public are eligible to apply for funding. Grants may not exceed \$200,000 and require a 25 percent match.

Park and Recreation Development Fund (PARF)

The PARF grant program is a state-funded, noncompetitive, reimbursable grant program for eligible local government or special purposes district entities within each county which provide recreational opportunities. This is an 80-20-match noncompetitive grant program available to eligible local governmental entities within each county area for development of new public recreation facilities or enhancement/renovations to existing public park facilities.

Sports Tourism Advertising and Recruitment Grant (STAR Grant)

The STAR program, administered through the SC Department of Parks, Recreation & Tourism (SCPRT), provides grants to communities and nonprofit tourism or sports-related organizations for attracting new to South Carolina sporting events. Recruitment costs such as bid fees, marketing materials, site or venue fees, equipment rentals directly related to the event, security, and licensing fees are eligible for reimbursement. This grant will provide a match for actual expenditures if the bid is successful on a 1:1 match up to \$50,000. The STAR grant may not be used for permanent construction costs or personnel services.

Note: The STAR Grant is both an economic development and recreation funding source. It is mentioned only under Parks, Trails, and Open Space in this Chapter for brevity.

Environment and Sustainability

Transfer of Development Rights

The Transfer of Development Rights (TDR) program can be used to redirect growth and development away from environmentally sensitive areas to locations in which existing and planned infrastructure capacity and transportation improvements are scheduled. The City of Clemson can implement a TDR program to conserve culturally, historically, and environmentally sensitive areas in the region.

319 Nonpoint Source and Clean Water State Revolving Fund Joint Funding

The 319 Nonpoint Source (NPS) Program can be used to fund a variety of NPS water pollution control projects that reduce pollution into South Carolina waterbodies. The Clean Water State Revolving Fund (CWSRF) is a low-interest loan program to fund water quality protection efforts including assistance for public entities for management activities. The 319 funding requires a 40 percent nonfederal match and the CWSRF fund may serve as this nonfederal match for certain 319 projects.

Land and Water Conservation Fund

This fund provides matching grants to states and local governments for the acquisition and development of public outdoor recreation areas and facilities (as well as funding for shared federal land acquisition and conservation strategies). This is a reimbursable grant program requiring a 50% match. Funds are provided through the U.S. Forest Service, U.S. Fish and Wildlife Service, National Park Service, and Bureau of Land Management. The minimum amount that can be requested for a grant is \$50,000, with a maximum limit of \$300,000. However, if the South Carolina Department of Parks, Recreation & Tourism (SCPRT) deems a project to have significant statewide or regional importance, the project may qualify for additional funding of up to \$500,000.

Arts and Culture

Arts Project Support Grants

South Carolina Arts Commission (SCAC) provides several grants, including the Arts Project Support Grant. Two options exist under this program: one for artist applicants and another for organizations. Government or nonprofit organizations may apply for a maximum of two grants totaling up to \$2,500 within a fiscal year for technical and online/website support, equipment, furniture, professional services, and professional development. Grants are available throughout the year and require a 1:1 match (min. 50% cash, 50% in-kind).

Accessibility Grants

To ensure access to arts programs and facilities to persons with all abilities, the SCAC offers Accessibility Grants of up to \$2,500 to government and nonprofit organizations to remove barriers. Eligible activities include providing print materials in various languages and Braille, interpretation and sign language services, purchase of listening devices, staff training, constructing ramps, and modifying buildings. These grants may only be used for existing facilities, and recipients must provide a 1:1 match.

Festivals Program Grants

Unique among the SCAC arts and culture grants is the Festivals Program Grant, which specifically applies to community-based events that promote participation in arts and culture. Up to \$7,500 in funds are available to support arts programming, temporary art installations/exhibitions, artist fees directly related to an event, direct event production and venue costs, marketing, ADA compliance measures, and juried processes at the event. Recipients must provide a 1:1 match, which may not be used to match other SCAC or federal grants.

Operating Support for Small Organizations (OSS) Grants

This grant program provides up to \$5,000 per year for two years of basic operations support for eligible nonprofit organizations and units of government with a total arts expense budget of \$75,000 or less and have offered a minimum of one fiscal year of programming. To strengthen small organizations' ability to provide ongoing arts experiences and services to individuals and communities across the state. The grant recipient must match funding on a 1:1 requirement. This fund is administered by the South Carolina Arts Commission (SCAC).

General Operating Support (GOS) Grants

This program provides support for three years of operating expenses to organizations whose primary mission is focused on the arts, serve as the community's primary art provider, or provide ongoing arts programming in the community. Eligible organizations with an arts expense budget of \$75,000 or less may apply for either an OSS grant or a General Operating Support (GOS) Grant. GOS grants have no maximum award, but awardees must provide a 3:1 cash match and may not receive simultaneous Arts Project Support funding (except for professional development opportunities).

Folklife and Traditional Arts (FLK) Grants

Available to nonprofit organizations, colleges, universities, and units of government to ensure the living traditions remain a vibrant and visible part of community life in South Carolina. Funding is administered by SCAC for up to \$6,000 with a 1:1 match requirement.

ACTION MATRIX

The Action Matrix provides a comprehensive list of all implementation strategies, policies, and recommendations within the *Clemson Comprehensive Plan*. It serves as a tool for staff to prioritize activities and projects over the life of the Plan and to approve actionable items annually while evaluating progress based on completed strategies.

The matrix includes a brief description of each project and identifies the following:

Key Action

Key actions include capital projects, policy recommendations, and strategies that should be prioritized to support for Plan implementation.

Priority Level

Priorities are assigned based on cost and importance. Each action is labeled as:

- › **Priority 1:** Near-term, low-cost, easier to implement, critical
- › **Priority 2:** Mid-term, essential
- › **Priority 3:** Long-term, desirable

Timeline Estimate

Estimated timelines indicate how long it may take to complete each action:

- › **(S) Short-term:** less than two years.
- › **(M) Mid-term:** two to five years.
- › **(L) Long-term:** greater than five years.
- › **Ongoing:** requires immediate and continued attention throughout the life of the Plan.

Partners

Clemson will rely on neighboring governments, organizations, and community groups to help implement the Comprehensive Plan. While the City is primarily responsible for initiating and carrying out most recommendations, many partnerships will be needed to achieve the Plan's goals. The Partners column identifies potential collaborators, but additional organizations may be added as appropriate.

Led by the City of Clemson

Because this is the City's adopted Comprehensive Plan, it is assumed that the City leads implementation of most actions. Some items are entirely City-led and may not require identified partners.

5 Housing and Neighborhoods

#	Actions	Priority	Timeframe	Partners
Existing Neighborhoods				
Neighborhood Reinvestment				
5.1	Consider creating a targeted program to support reinvestment in aging or underperforming residential areas, particularly in locations identified in the Residential Framework. (e.g., Old Stone Church Road, Helton Street, Clemson Village, the Den at Clemson, and the Retreat of Clemson). The program should aim to attract developers, raise funding, and guide coordinated improvement efforts.	1	M	Community Development Block Grants (CDBG)
5.2	Seek funding opportunities—such as Community Development Block Grants (CDBG)—to support housing rehabilitation, infrastructure upgrades, and community services as part of a broader revitalization strategy.	2	M	
5.3	Explore policies that allow and encourage the strategic subdivision of oversized or underutilized residential lots, particularly in older neighborhoods, as a tool for reinvestment.	1	M	
5.4	Promote programs to assist property owners with repairs and upgrades, helping preserve housing quality and affordability.	2	Ongoing	Property Owners
5.5	Provide financial or regulatory incentives to encourage the rehabilitation of vacant or deteriorated homes, reducing blight and expanding the supply of quality housing.	2	M	
5.6	Promote higher-density housing types such as townhomes, duplexes, triplexes, and quadplexes in reinvestment areas by aligning infill opportunities with the Future Land Use Plan.	1	S	
5.7	Revise zoning and design standards to include guidance on materials, siting, and architectural styles, ensuring that new infill development complements the character of existing neighborhoods.	1	S	
Code Enforcement and Property Maintenance				
5.8	Identify areas within the City with chronic code enforcement issues and create a city-wide assistance program to work with property owners to aid in upkeep.	2	M	Property Owners
5.9	Consider establishing a public education effort aimed at property upkeep to educate residents on the importance of property maintenance focusing on weeds, litter, and inoperable vehicles.	2	M	
5.10	Support residents in the upkeep of their property through programs and incentives, like permit fee waivers for qualifying home repairs and maintenance projects.	2	L	
5.11	Explore partnerships between the City and health providers to ensure high quality of living environments through home safety inspections and wellness checks.	3	L	AnMed Health, Prisma Health
5.12	Continue to support City staff to maintain consistent code enforcement operations.	1	Ongoing	
5.13	Continue to approach community code enforcement proactively, citing visible code violations before complaints occur.	1	Ongoing	

#	Actions	Priority	Timeframe	Partners
5.14	Continue to enforce Clemson's Code of Ordinances to maintain quality neighborhoods.	1	Ongoing	
5.15	Continue to enforce the Rental Housing Inspection Program including inspections for both single and multifamily buildings.	1	Ongoing	
Housing Availability				
Attainable Housing				
5.16	Access and use a combination of local, state, and federal funding sources, such as Community Development Block Grant funds, Low Income Housing Tax Credits, and local housing trust fund dollars, to support the inclusion of attainable units in new developments.	2	L	Community Development Block Grants (CDBG), Low Income Housing Tax Credits, local housing trust fund
5.17	Work with developers to consider cross-subsidization which could use market-rate housing to help offset an attainable housing product.	2	L	Developers
5.18	Promote first time homebuyer assistance programs such as the SC Housing Homebuyer Program, to assist residents in purchasing homes in the City.	1	L	SC Housing Homebuyer Program
5.19	Encourage developers to include income-sensitive units or workforce housing in new housing developments.	2	Ongoing	Developers
5.20	Consider utilizing incentives such as, tax abatements, expedited permitting, direct subsidies, density bonuses, or other regulatory flexibility to promote more attainable housing options.	2	L	
Missing Middle Housing				
5.21	Consider reducing minimum lot size and frontage requirements to allow for more diverse housing options.	2	M	
5.22	Maintain minimum parking standards for missing middle housing types and include design standards to reduce visibility.	1	Ongoing	
5.23	Reassess setbacks for multifamily housing projects to facilitate better site efficiency design.	1	S	
5.24	Update the City's Zoning Ordinance to allow for single-family attached, triplexes, and quadplexes in more districts.	2	S	
Aging in Place				
5.25	Continue to permit Accessory Dwelling Units (ADUs) to allow promote multi-generational living and allow seniors to age in place.	1	Ongoing	
5.26	Encourage a variety of housing types that anticipates future market demand and allow seniors to age in place.	2	M	
5.27	Facilitate intergenerational programs and volunteer opportunities to foster connections between older adults and younger residents.	2	M	
5.28	Improve sidewalk infrastructure, crosswalks, and traffic signals to enhance pedestrian safety, particularly near senior living facilities, parks, and community centers.	2	Ongoing	

#	Actions	Priority	Timeframe	Partners
5.29	Encourage the development of universally designed housing options that accommodate varying mobility needs, such as single-story homes, zero-step entrances, wider doorways, and accessible bathrooms.	3	M	
5.30	Continue to coordinate with local organizations such as the Shaw Center to support programs that provide housing repair and rehabilitation assistance, particularly in historic neighborhoods.	2	Ongoing	Shaw Center
Student Housing				
5.31	Collect and maintain a GIS-based inventory of student housing developments to adequately track the number of student housing units.	2	M	
5.32	Enforce regulations limiting the number of unrelated individuals who can live in a single dwelling unit (e.g., no more than three unrelated occupants).	2	S	
5.33	Mandate that new student housing developments within existing neighborhoods match the architectural character, scale, and setbacks of surrounding homes.	1	M	
5.34	Continue to require the annual rental inspection to protect tenant and landlord interests, promote compliance, document property condition, and prevent deterioration.	1	Ongoing	
5.35	Encourage regular communication between City and the Director for Housing Operations at Clemson University.	2	L	Clemson University
5.36	Consider student housing as a conditional use within mixed-use areas established in the Residential Framework giving the City more control over the type of development that could occur within these areas.	1	S	
5.37	Encourage Clemson University to prioritize developing student housing on campus.	3	L	Clemson University
5.38	Encourage Clemson University to consider a policy requiring all freshman and sophomores to live on campus.	3	L	Clemson University
5.39	Use the Residential Framework to identify areas to specify zones for student housing near campus, allowing higher-density development while limiting student accommodations in established residential areas.	1	S	
5.40	Establish limits on the percentage of properties within a neighborhood that can be used as student rentals to prevent overconcentration.	1	M	
5.41	Implement buffer requirements to maintain separation between student housing and traditional single-family neighborhoods.	1	S	
Short-Term Rentals				
5.42	Consider creating a GIS database tracking the number of registered short-term rentals in the community.	3	M	
5.43	Set a maximum number of short-term rentals allowed within a neighborhood or building to prevent overconcentration.	2	S	
5.44	Consider requiring short-term rentals to be operated by primary residents to prevent large-scale commercial operations.	2	L	

6 Economic Development

#	Actions	Priority	Timeframe	Partners
Business Diversification				
Attracting Office Development				
6.1	Conduct a study to evaluate the viability of small-scale office development within or near residential neighborhoods, and identify opportunity sites where appropriate.	1	L	Developers/Property and Business Owners
6.2	Expand office opportunities by supporting the development of new commercial space, including office environments with smaller retail spaces to support small businesses.	1	M	
6.3	Leverage Clemson's location and connections to major transportation routes to attract new businesses.	2	M	
Supporting Local Businesses				
6.4	Promote "Buy Local" initiatives like Small Business Saturday and Small Business Months to invest in small business success.	2	M	
6.5	Work with the Clemson Area Chamber of Commerce to maintain regular communication with local businesses, staying informed about expansion plans, operational needs, and opportunities for enhanced support.	2	M	Clemson Area Chamber of Commerce
6.6	Support and promote the Clemson Area Chamber of Commerce's annual Small Business Expo.	2	M	Clemson Area Chamber of Commerce
Promoting More Diverse Businesses				
6.7	Support business attraction through targeted programs such as façade grants, start-up assistance, or reduced permit fees to encourage business diversity.	2	M	
6.8	Strengthen business retention by creating and expanding programs that provide financial assistance, mentorship, and resources to help small businesses.	2	M	Property and Business Owners
6.9	Develop neighborhood commercial areas in appropriate locations that allow for small neighborhood markets, cafés, and other businesses to be situated near existing and future residential developments.	2	M	
6.10	Investigate opportunities to establish neighborhood-scale grocery stores, pharmacies, and similar businesses that serve residential neighborhoods.	2	Ongoing	
6.11	Continue to implement the City's bonding requirement for vacant commercial spaces in new mixed-use developments to support active and economically vibrant mixed-use areas.	1	Ongoing	

#	Actions	Priority	Timeframe	Partners
Expanding Employment Sectors				
6.12	Encourage mixed-use developments that integrate office and retail to create diverse job opportunities.	1	M	
6.13	Examine the City's economic assets and competitive disadvantages to determine achievable target industries for business recruitment.	3	M	
6.14	Support the Clemson Area Chamber of Commerce in conducting a study to determine which business sectors most appropriate for the City.	3	M	Clemson Area Chamber of Commerce
6.15	Support the Clemson Area Chamber of Commerce to create a marketing and business recruitment strategy to position the City as a destination for business investment.	3	M	Clemson Area Chamber of Commerce
6.16	Actively recruit tech and research-oriented businesses that align with the University's academic strengths and talent pipeline. Focus on emerging fields to retain graduates, foster innovation, and diversify the local employment base.	3	L	Clemson University
Tourism and Recreation				
6.17	Explore the feasibility of creating an Arts District within the City.	2	L	Business and Property Owners
6.18	Continue to support year-round events like cultural and community events in Downtown Clemson.	2	Ongoing	Business and Property Owners
6.19	Partner with CAAAM to create culturally driven events to educate residents and visitors on Clemson's history.	2	M	Clemson Area African American Museum
6.20	Continue to promote Lake Hartwell and surrounding natural resources as a destination for recreation and tourism.	2	Ongoing	
6.21	Encourage more outdoor recreation businesses to take advantage of the unique natural environment in the City.	1	L	
6.22	Support the Chamber of Commerce Sports Tourism Council to attract additional sporting events in Clemson.	1	Ongoing	Chamber of Commerce Sports Tourism Council

#	Actions	Priority	Timeframe	Partners
Strengthening Major Commercial Corridors				
6.23	Prioritize U.S. Route 123, U.S. Route 76, and State Route 93 as the community's major commercial corridors, promoting a variety of retail, restaurant, entertainment, and service uses.	1	M	SCDOT
6.24	Consider amending the zoning code to permit higher density residential uses along College Avenue to support mixed-use development.	1	S	
6.25	Invest in access management strategies, such as consolidating curb cuts and enhancing traffic flow, to improve safety and reduce congestion along U.S. Route 123.	2	M	SCDOT
6.26	Identify infill opportunities along State Route 93 for new commercial, office or mixed-use developments.	2	M	SCDOT
6.27	Review the Architectural Review Overlay regulations to ensure that architectural and site design along the City's main corridors is not only consistent, but also well-designed and visually appealing to attract new businesses.	1	S	
6.28	Continue prioritizing pedestrian improvements along College Avenue by incorporating wider crosswalks, bike lanes, and street furniture to create a more walkable environment for all users.	1	S	

7 Transportation and Mobility

#	Actions	Priority	Timeframe	Partners
Roadway Network				
Attracting Office Development				
7.1	Continue to work with SCDOT, Pickens County to ensure that AADT and the Functional Classification align providing a safe and efficient roadway network.	2	Ongoing	SCDOT, Pickens County
7.2	Continue to ensure that land use and transportation improvements are aligned to promote safety and efficiency.	1	Ongoing	SCDOT, Pickens County
7.3	Regularly review traffic volumes and speeds along collectors and local roadways to identify problem areas and address shifts in how drivers move through the community over time.	2	M	
7.4	Evaluate and apply strategies from ongoing LRTP and Safe Streets and Roads for All (SS4A) studies.	2	M	
Roadway Improvements				
7.5	Continue to work with ACATS, SCDOT, and additional partners to identify future roadway improvement projects to meet the transportation needs of the community and the surrounding region.	3	Ongoing	ACATS, SCDOT
7.6	Consider a Complete Streets policy that can be used to inform municipal transportation projects and private development projects in addition to the installation, replacement, or reconstruction of underground utilities located within a public street right-of-way.	1	S	
Traffic Management				
7.7	Work with developers to provide cross access and shared parking for more cohesive development.	3	M	Developers
7.8	Review development standards to determine if parking requirements should be updated to enable shared parking and maximize development potential between adjacent commercial properties.	1	S	
7.9	Explore consolidation opportunities that could support more unified commercial redevelopment.	2	M	
Downtown Parking				
7.10	Conduct a full and comprehensive parking evaluation that looks at all on/off street parking locations, their utilization, recommendations related to modifications to parking layout or restrictions, and to develop strategies for incorporating best practices for parking with redevelopment opportunities.	2	M	
7.11	Locate surface parking lots behind buildings or at midblock locations where possible; parking lots at corners should be avoided.	1	M	
7.12	Provide vehicular access to parking lots from alleys or side streets, where feasible.	1	M	
7.13	Screen surface parking lots from public sidewalks and streets using low masonry walls, decorative fencing, and/or landscaping.	2	M	
7.14	Pave and clearly mark all parking lots, ensure adequate lighting and drainage, and incorporate permeable pavement, bioretention, shade trees, dark-sky compliant lighting, and low-impact native landscaping to provide long-term environmental benefits and cost savings.	3	L	

#	Actions	Priority	Timeframe	Partners
7.15	Designate additional on-street parking spaces for short-term parking (10-minutes), particularly within the vicinity of land-uses that result in quick-trips including Walgreens, quick-service restaurants, and restaurants that see frequent visits from takeout.	2	M	
7.16	Provide consistent enforcement of existing and modified parking restrictions.	1	S	
Active Transportation Network				
Promoting a Complete Sidewalk Network				
7.17	Reevaluate Sec. 16-57 of the Code of Ordinances to determine if the sidewalk petition process should be altered to make the construction of sidewalks easier.	1	S	
7.18	Continue to require developers to provide connections to the existing sidewalk or trail network.	2	Ongoing	Developers
7.19	Require that new developments include sidewalks to promote walking and active transportation.	2	S	Developers
7.20	Continue to require sidewalks on any new roads and consider retrofitting existing roadways when roadway improvements are made to build out the sidewalk network.	2	Ongoing	Developers
Safe Routes to Schools				
7.21	Use potential funding sources to identify possible and appropriate improvements for each route throughout the neighborhoods, while equitably distributing project construction funds based on use and need.	3	L	
7.22	Engage the community and Clemson Elementary School on the benefits of safe routes to school, to better understand and address residents' concerns, and to support neighborhood needs with these strategies.	2	M	Clemson Elementary School
7.23	Encourage schools to work with parents and neighborhood associations to establish bike buses (also called "bike trains" - a group of cyclists, often students, who ride to a common destination together along a set route and schedule, similar to how a school bus operates) that can pick kids up and bring them to school.	2	M	Clemson Elementary School
ADA Accessibility				
7.24	Create an ADA Transition Plan to identify streets that do not meet accessibility standards.	2	L	
7.25	Coordinate with transit providers to improve accessibility to and from transit stops.	2	M	CATbus, Tiger Transit
7.26	Upgrade existing transit stops to be accessible to people of all ages and abilities.	2	M	
Bikeway and Trail Network				
7.27	Continue to implement the improvements outlined in the Bikeways Plan to build out a complete bikeway network within the City.	1	Ongoing	Green Crecent Trail
7.28	Complete the connection from the Reese Street overpass to the neighborhoods north of U.S. Route 123 improving the overpass to have an ADA ramp and a trail connection on the north side.	2	L	SCDOT
Bike Sharing				

#	Actions	Priority	Timeframe	Partners
7.29	Partner with Clemson BikeShare to promote and expand the bike share system city-wide, including securing sponsorships or donations to ensure affordability and accessibility for all students and residents.	2	M	Clemson University, Clemson BikeShare
7.30	Determine and prioritize locations for bike share stations while maintaining trip data repositories to guide future planning.	1	S	Clemson BikeShare
7.31	Coordinate bike share expansion with broader transportation and infrastructure initiatives such as constructing stations near CATbus Stops and the Amtrak station.	2	L	Clemson BikeShare, Amtrak, CATbus
Trails				
7.32	Continue to require new proposed development projects to include the construction of any sections of bikeway planned to abut the project site.	2	Ongoing	Developers
7.33	Utilize the recommendations in the Green Crecent Trail Feasibility Study to guide trail development in the City.	1	S	Green Crecent Trail
7.34	Reassess the priority alignments from the Green Crecent Trail Feasibility Study to determine which priorities are still relevant and which ones should be updated.	1	S	Green Crecent Trail
Clemson Area Transit (CATbus)				
7.35	Enhance coordination with Clemson University by establishing a dedicated liaison to strengthen the partnership between the City and the University, improving CATbus efficiency through technology integration such as mobile apps and real-time tracking.	2	M	CATbus, Tiger Transit, Clemson University
7.36	Support regional multi-modal connectivity by collaborating with ACATS and other regional agencies to develop a safe, sustainable, and equitable transportation network that integrates public transit, biking, and pedestrian infrastructure.	2	M	CATbus, ACATS
7.37	Strengthen public transit partnerships by fostering collaboration between Clemson Area Transit (CATbus) and regional stakeholders to maintain and enhance Clemson's position as a leader in public transportation services in the Southeast.	2	M	CATbus, Pickens County, Anderson County, Neighboring Municipalities
Rail				
7.38	Work with Amtrak to determine if there are ways to improve service for residents of the City.	2	L	Amtrak
7.39	Work with the University to provide wayfinding and marketing to encourage students, parents and visitors to utilize the Amtrak stop within the City.	2	M	Clemson University

8 Community Facilities, Services and Infrastructure

#	Actions	Priority	Timeframe	Partners
Community Facilities				
Government				
8.1	Invest in and maintain user-friendly online mapping resources for residents.	1	Ongoing	
8.2	Ensure board and commission members attend state-mandated training sessions.	2	M	
8.3	Supplement regular meetings with informal town hall-style gatherings to encourage public input.	3	Ongoing	
8.4	Keep agendas and supporting documents easily accessible on the City's website.	2	Ongoing	
8.5	Expand the use of GIS and other digital tools to enhance public access to City information.	2	Ongoing	
8.6	Continue using social media to share important updates and engage with the community.	2	Ongoing	
Public Safety				
8.7	Continue to plan for additional staffing of the Police Department based on current and future needs of the community.	2	Ongoing	
8.8	Continue to coordinate the City's emergency response efforts with State and surrounding county and City agencies and Clemson University to ensure adequate provision of public safety services.	2	Ongoing	
8.9	Continue to utilize GIS and other technologies to survey and assess the safety of existing neighborhoods, including but not limited to, location of fire hydrants and emergency ingress and egress locations.	2	M	
School District of Pickens County				
8.10	Partner with school administrators to assess the impact of new growth, including annexations, and ensure that school capacity keeps pace with residential development to adequately serve new residents.	2	M	School District of Pickens County, Clemson Elementary School
8.11	Coordinate with the School District of Pickens County to support the strategic location, renovation, and expansion of school facilities in areas best suited for growth.	2	L	School District of Pickens County
8.12	Work with the School District of Pickens County to share data and develop accurate student enrollment projections.	2	L	School District of Pickens County
8.13	Collaborate with the school district and other public or nonprofit agencies to create shared school facilities, recreational spaces, and educational programs, when possible.	2	L	School District of Pickens County, Clemson Elementary School

#	Actions	Priority	Timeframe	Partners
Clemson University				
8.14	Establish a regular joint planning committee between the City and the University to coordinate long-range planning efforts and transportation priorities.	1	S	Clemson University
8.15	Work with the University to improve multi-modal transportation systems such as CATbus, bike infrastructure including additional BCycle stations, and increased pedestrian access, ensuring safe and convenient movement between campus and the broader community.	2	M	Clemson University, CATbus, Tiger Transit, Clemson BikeShare
8.16	Partner with the University to invest in public spaces, parks, and cultural programming that benefit both residents and students, particularly for key new development areas such as Kadera, reinforcing Clemson's identity as a unified community.	3	L	Clemson University
8.17	Continue joint efforts to study and address student housing needs and off-campus impacts, including strategies for improving neighborhood quality of life, rental oversight, and housing diversity.	2	Ongoing	Clemson University
8.18	Leverage University research, talent, and industry partnerships to advance economic development in the City, particularly in technology and innovation sectors.	3	L	Clemson University
Infrastructure				
Stormwater				
8.19	Establish a local 'Adopt-a-Stream' program to promote stream monitoring within the City.	2	L	
8.20	Encourage the use of pervious concrete, porous asphalt, and permeable pavers in parking lots, sidewalks, and drive-ways to enhance water infiltration.	3	L	
8.21	Consider promoting green roofs and rain gardens to absorb and filter stormwater.	2	L	
8.22	Consider strategically integrating bioswales and vegetated strips in appropriate areas to slow down runoff and improve water quality.	2	M	
8.23	Implement or adjust a stormwater fee based on the amount of impervious surface area to incentivize stormwater-friendly development.	2	M	
8.24	Ensure that new developments follow best management practices (BMPs) to minimize runoff and sedimentation in local waterways.	1	S	
8.25	Encourage compact and vertical developments that preserve open spaces and reduce impervious surface coverage.	1	S	

#	Actions	Priority	Timeframe	Partners
Wastewater				
8.26	Complete upgrades to reduce infiltration and inflow in the wastewater system.	2	M	
8.27	Continue to expand and replace infrastructure as population increases and the City boundary reaches into the Growth Areas ensuring that future residents have access to City services.	2	Ongoing	
8.28	Maintain and expand the sewer line replacement program to improve system efficiency and reliability.	2	Ongoing	
8.29	Regularly assess the remaining capacity of the Pendleton-Clemson Wastewater Treatment Plant to ensure timely planning and implementation of necessary upgrades.	3	Ongoing	
8.30	Develop a strategy for transitioning from secondary to tertiary wastewater treatment to enhance water quality and environmental protection.	3	L	
8.31	Consider moving the Pendleton sewer plant to a regional authority to increase access to funding opportunities.	3	L	
Water Service				
8.32	Conduct annual water testing to ensure compliance with all state and federal standards.	1	Ongoing	
8.33	Replace outdated water pipes to improve system reliability and efficiency.	2	L	
8.34	Continuously monitor water sources to provide a high-quality and sufficient potable water supply for future growth.	2	Ongoing	
8.35	Utilize advanced technologies to proactively assess and address water quality concerns.	3	L	
8.36	Maintain a comprehensive water line flushing program to ensure proper chlorine residual levels throughout the system.	3	L	
Solid Waste and Recycling				
8.37	Monitor recycling industry for viable opportunities to expand the City's program as changes occur.	3	L	
8.38	Encourage the reuse of recycled materials in public and private construction projects.	2	M	
8.39	Develop educational programs to increase recycling participation in multifamily buildings.	3	L	
8.40	Strengthen partnerships with Clemson University and other agencies to enhance waste management strategies.	3	L	Clemson University
8.41	Consider integrating recycled materials into City capital improvement projects when appropriate.	3	L	
8.42	Ensure convenient access to recycling facilities for all City residents.	3	L	
8.43	Publicize and improve access to existing recycling drop-off facilities at the Public Works Department.	3	L	

#	Actions	Priority	Timeframe	Partners
Energy				
Natural Gas				
8.44	Investigate all potential funding sources to support the relocation of utility lines underground in key high-traffic areas.	2	L	
8.45	Prioritize underground utility placement in areas designated for future growth whenever feasible.	2	M	
8.46	Collaborate with utility providers to implement safety and aesthetic standards across the City.	3	M	Duke Energy
8.47	Partner with Duke Power, Northland, BellSouth, and other service providers to maintain and improve utility and communication services.	3	Ongoing	Duke Power, Northland, BellSouth
8.48	Regularly review and update City regulations and programs to adapt to technological advancements.	3	Ongoing	
Internet Usage				
8.49	Establish partnerships with Clemson University, technology companies, and other public and private entities to enhance citywide communication infrastructure and expand affordable broadband services.	3	L	Clemson University
8.50	Collaborate with community service providers to offer free Wi-Fi access in underserved areas, parks, libraries, transit stations, trailheads, and other public spaces.	3	L	
8.51	Regulate the design and placement of wireless telecommunication facilities to ensure efficient and aesthetic integration into the urban landscape.	3	L	
8.52	Increase public access to technology by installing shared devices in City Hall and other high-traffic public buildings.	3	L	
8.53	Require underground conduit installation in new developments to support future broadband expansion.	3	L	
8.54	Develop resilient broadband infrastructure capable of withstanding extreme weather and emergencies.	3	L	

9 Natural Resources and Open Space

#	Actions	Priority	Timeframe	Partners
Parks and Recreation				
Existing Park Space				
9.1	Continue to renovate park facilities based on the Parks and Recreation Master Plan and City feasibility.	2	Ongoing	
9.2	Promote current parks and recreation spaces by utilizing adequate signage, promoting parks in marketing materials, and hosting events and activities in city parks.	2	M	
9.3	Incentivize new developments to include public parks and open spaces by utilizing density bonuses and height increases.	1	S	
9.4	Consider implementing development impact fees for parks and recreation for industrial, commercial, office, and institutional uses.	1	S	
9.5	Consider increasing the development impact fees for multifamily residential development for parks and recreation.	1	S	
Equitable Park Access				
9.6	Consider requiring public park space in Planned Developments (PD's) that are larger than a specific area to incentivize more public park space especially as a part of large developments.	1	S	
9.7	Work with developers and property owners to encourage building additional park space especially in areas outside of the 10-minute service area.	1	S	Developers
9.8	Improve pedestrian access and connections to existing parks and promote park accessibility through clear wayfinding and signage.	2	M	
Community Gathering Spaces				
9.9	Consider adjusting the current density bonuses to increase the point values for public amenities and specifically community gathering spaces.	1	S	
9.10	Encourage community gathering spaces be integrated into developments that add to the architectural value of the development while offering a public space for people to congregate, eat, sit, or spend time.	2	M	
9.11	Consider entering into agreements with property owners to construct formal or informal gathering spaces on irregularly shaped parcels or excess corners/edges of parcels.	3	L	Business and Property Owners
9.12	Utilize bumpouts or curb extensions as gathering spaces providing seating areas, public art, or pedestrian-oriented infrastructure.	3	L	
9.13	Once Abernathy Park is completed, the shift priority from creating a downtown destination park to creating several smaller community gathering spaces offering a cost-free place for residents and visitors to spend time.	2	M	

#	Actions	Priority	Timeframe	Partners
Natural Resources				
Lake Hartwell				
9.14	Promote Lake Hartwell as a community resource through improving access by evaluating new potential locations to create a public access point to the lake.	2	M	
9.15	Identify, inventory, and develop a report on significant natural features in the City.	3	M	
9.16	Create protection plans to maintain and support the City's natural features.	3	M	
9.17	Develop and implement an invasive species eradication program.	3	L	
9.18	Maintain and enhance habitat diversity for wildlife through native plantings and protection of waterways.	3	L	
9.19	Continue to work with the Army Corps of Engineers to protect the shoreline and regulate the types of permitted uses and activities.	2	Ongoing	US Army Corps of Engineers
9.20	Encourage redevelopment of the commercial lots abutting the lake just south of Highway 123 to activate the waterfront and create a connection to the Abernathy Park Boardwalk.	2	M	Business and Property Owners
9.21	Develop a Blueways or "water path" program that informs and connects people to amenities, points of interest, and attractions near water features and public launch points.	2	M	
Urban Forest				
9.21	Continue to utilize tree preservation and tree replacement standards in the review of development projects.	1	Ongoing	
9.22	Consider updating tree preservation standards to preserve heritage trees or native trees while encouraging the removal of invasive trees.	1	S	
9.23	Consider incentivizing more sustainable developments such as green roofs, cool roofs (roofs with reflective material), permeable pavement, or living walls with density bonuses, parking relief, or other development incentives.	2	M	
Topography				
9.24	Limit construction on slopes greater than 15%, require erosion control measures such as retaining walls or terracing, and promote low-impact development techniques.	2	M	
9.25	Utilize native vegetation on slopes to stabilize soil and reduce erosion risks.	2	M	
9.26	Require that developers conduct soil evaluations prior to construction and implement proper drainage systems, such as bioswales or permeable pavements.	3	L	

#	Actions	Priority	Timeframe	Partners
Watersheds				
9.27	Collaborate with Clemson Extension Service to create educational resources that help homeowners implement sustainable stormwater solutions on their properties.	3	Ongoing	Clemson Extension Service
9.28	Conduct a thorough assessment of existing stormwater infrastructure to update GIS databases and enhance management strategies.	2	M	
9.29	Incorporate permeability standards into development codes to limit impermeable surfaces and promote sustainable site design.	2	M	
9.30	Review and update zoning and land development regulations to strengthen riparian zone protections and safeguard water resources.	1	S	
9.31	Monitor sanitary sewer overflows to identify recurring issues, enhance infrastructure, and minimize untreated wastewater discharge.	3	Ongoing	
9.32	Implement a tracking system to monitor stream flow and water quality over time for better data-driven decision-making.	3	Ongoing	
9.33	Strengthen collaboration with regional watershed communities to promote shared water resource management and coordinated conservation efforts.	3	L	Pickens County Government, Anderson County Government
Flood Areas				
9.34	Consider utilizing a flood purchase program to purchase properties within the floodplain opening up opportunities for low-intensity development such as park space, natural areas, or greenways.	1	S	
9.36	Continue to work with the US Army Corps of Engineers to monitor water levels to ensure flooding is properly tracked and managed.	1	Ongoing	US Army Corps of Engineers
Drought				
9.37	Continue to conduct the Annual Water Quality Report which provides information about the annual testing in compliance with state and federal standards to continue to provide safe, clean water to the community.	3	Ongoing	
9.38	Continue to work with the US Army Corps of Engineers to monitor drought levels ensuring that citizens have adequate access to water.	2	Ongoing	US Army Corps of Engineers
9.39	Message to the community when drought conditions are active and encourage conservative water usage.	3	Ongoing	

10 Cultural Resources

#	Actions	Priority	Timeframe	Partners
Community History				
Historically African American Neighborhoods				
10.1	Partner with the Shaw Center, Clemson University, the Arts Center, and CAAAM to preserve and celebrate the legacy of historically Black communities in Clemson.	2	L	Shaw Center, Clemson University, the Arts Center, and CAAAM
10.2	Organize exhibitions at The Arts Center or CAAAM featuring artwork, photographs, and artifacts from historically Black communities.	2	Ongoing	The Arts Center, CAAAM
10.3	Establish individual neighborhood planning and investment frameworks to assist in neighborhood stabilization or transition.	2	M	
10.4	Utilize Community Development Block Grants (CDBG) for neighborhood improvement projects.w	2	M	Community Development Block Grants (CDBG)
Cultural Districts and Historic Buildings				
10.5	Integrate historical figures and stories into wayfinding signage and placemaking elements in Downtown Clemson to highlight and share important local stories.	2	M	
10.6	Commission murals that honor the contributions of Black residents in Clemson's history.	2	M	
10.7	Create a publicly accessible inventory of historic places within the City of Clemson to document significant buildings, sites, and cultural landmarks, and support future preservation, education, and tourism efforts.	1	S	
Tourism				
10.8	Promote the use of the Tourism Related Activities Special Fund to support and expand events, activities, and amenities that attract visitors.	2	M	
10.9	Continue to support and publicize the Accommodations Tax Grant Program to help local organizations fund tourism-related projects and cultural initiatives.	1	Ongoing	Accommodations Tax Grant Program
10.10	Encourage partnerships between the Public Arts and Culture Commission, Clemson University, and local businesses to expand public art installations and rotating exhibitions.	2	L	Public Arts and Culture Commission, Clemson University, local businesses
10.11	Support the development of a cultural calendar highlighting events from the Arts Center, CAAAM, and other cultural organizations to strengthen awareness.	2	S	the Arts Center, CAAAM
10.12	Encourage mixed-use development that integrates creative workspaces and studio housing for local artists and makers.	2	M	

#	Actions	Priority	Timeframe	Partners
Placemaking				
10.13	Collaborate with Clemson University and its Public Art Program to identify and implement public art installations in key locations throughout the City.	2	L	Clemson University
10.14	Support outdoor dining and music events to strengthen local businesses and foster community interaction in Downtown Clemson along College Avenue.	1	S	Clemson Area Chamber of Commerce, local businesses
10.15	Improve gateway and wayfinding infrastructure that guide both residents and visitors while enhancing the City's unique character and identity.	1	M	
10.16	Prioritize pedestrian friendly infrastructure by improving sidewalks, crosswalks, and street connections to promote social interaction across the City.	1	M	Shaw Center, Clemson University, the Arts Center, and CAAAM
10.17	Incorporate art installations, murals, and other public art facilities into future designs to enhance the visual appeal of the City and create a cultural identity of place.	2	M	
Events and Festivals				
10.18	Strengthen collaboration with key partners, such as the Clemson Area Chamber of Commerce, Visit Clemson, local businesses and artists to provide, enhance, and create additional community events and activities.	1	Ongoing	Clemson Area Chamber of Commerce, Visit Clemson, local businesses and artists
10.19	Develop partnerships with local schools, community centers, and neighborhood associations to engage more families, and year-round residents in the planning and execution of events, ensuring that festivals and gatherings appeal to diverse audiences.	3	L	local schools, community centers, neighborhood associations
10.20	Support and expand established community events and festivals by partnering with organizations to offer more events throughout the year to enhance community engagement and draw visitors to Downtown.	2	M	Clemson Area Chamber of Commerce
10.21	Enhance promotion of events through social media and traditional advertising platforms.	1	S	



CITY OF CLEMSON
AGENDA ITEM REQUEST FORM

Requested By:

Date Submitted:

Council Meeting Date:

Type of Request: (check only one)

☒ Report/Discussion

☐ Policy/Action

☐ Executive Session

Agenda Item Summary: (brief for public information and posted agenda)

Receive a presentation of the City of Clemson's annual audit report for the fiscal year ending 2025 by a representative of Mauldin & Jenkins.

Agenda Item Detail: (expand as necessary for clarification)

Going Further.



City of Clemson, South Carolina

Auditor's Discussion & Analysis ***Financial & Compliance Audit Summary*** ***June 30, 2025***

Presented by:

Grant Davis, CPA
(803) 799-5810

508 Hampton Street, Suite 100
Columbia, SC 29201

City of Clemson, South Carolina
Auditor's Discussion & Analysis (AD&A)
June 30, 2025

PURPOSE OF ANNUAL AUDITOR'S DISCUSSION & ANALYSIS

- ◆ Engagement Team and Firm Information:
 - The Governmental Practice
 - Additional Information Regarding Other Industries & Services
- ◆ Overview of:
 - Independent Auditor's Report
 - Overview of the Financial Statements, Footnotes, and Supplementary Information
 - Compliance Reports (Internal Controls and Laws & Regulations)
- ◆ Required Communications under *Government Auditing Standards*
- ◆ Accounting and Related Matters:
 - Other Matters for Communication
- ◆ Free Continuing Education and Newsletters
- ◆ Closing Thoughts
- ◆ Answering Your Questions

City of Clemson, South Carolina

Auditor's Discussion & Analysis (AD&A)

June 30, 2025

MAULDIN & JENKINS BY THE NUMBERS



CONSISTENTLY RANKED AS A TOP ACCOUNTING FIRM IN THE U.S.

100+ year
HISTORY
OF QUALITY SERVICE

Serve 725+
GOVERNMENT CLIENTS

GOVERNMENTAL
PARTNERS &
DIRECTORS **25**



150+
TEAM MEMBERS DEDICATED
TO SERVING THE
GOVERNMENTAL INDUSTRY



VISION
To be a trusted advisor, earning trust and building respect through our consistent commitment to reasonable excellence, leadership, and integrity.



220+

SINGLE AUDITS PERFORMED LAST
YEAR COVERING OVER \$6 BILLION
OF FEDERAL GRANTS



156,000+

HOURS ANNUALLY
PROVIDED TO
GOVERNMENTAL CLIENTS

175+

CURRENT CLIENTS AWARDED
THE GFOA CERTIFICATE OF
EXCELLENCE

6

STATES

14

OFFICES



Engagement Team Leaders Include:

- Grant Davis - Engagement Lead Partner - 12 years' experience
- David Irwin - Quality Assurance Director – 17 years' experience
- David Usefara - Engagement Manager – 7 years' experience

City of Clemson, South Carolina
Auditor's Discussion & Analysis (AD&A)
June 30, 2025

MAULDIN & JENKINS – ADDITIONAL INFORMATION

Other Industries & Services by Mauldin & Jenkins:

Each of Mauldin & Jenkins' offices provides a wide variety of services to a broad range of clientele. We have partners and managers who are responsible for specialized practice areas of auditing and accounting, taxes and management advisory services. Their purpose, as leaders in the particular practice area, is to establish policies with respect to technical matters in these specific areas and ensure that the quality of the Firm's practice is maintained.

Industries Served: Over the years, our partners have developed expertise in certain industries representative of a cross section of the U.S. economy, including:

- Governmental Entities (state entities, cities, counties, school systems, business type operations, libraries, and other special purpose entities)
- SEC Registrants
- Wholesale Distribution
- Agribusinesses
- Manufacturing
- Professional Services
- Employee Benefit Plans
- Financial Institutions (community banks, savings and loans, thrifts, credit unions, mortgage companies, and finance companies)
- Non-Profit Organizations
- Retail Businesses
- Long-term Healthcare
- Construction and Development
- Individuals, Estates and Trusts
- Real Estate Management

Services Provided: This diversity of practice enables our personnel to experience a wide variety of business, accounting and tax situations. We provide the traditional and not-so-traditional services such as:

- Financial Audit/Review/Compilation
- Compliance Audits and Single Audits
- Agreed-Upon Procedures
- Forensic Audits
- Bond Issuance Services
- Performance Audits
- State Sales Tax Matters
- International Tax Matters
- Business and Strategic Planning
- Profitability Consulting
- Budgeting
- Buy-Sell Agreements and Business Valuation Issues
- Income Tax Planning and Preparation
- Multi-State Income Tax Issues
- Information Systems Consulting
- Cost Accounting Analysis
- Healthcare Cost Reimbursement
- Outsourced Billing Services
- Fixed Asset Inventories
- Succession and Exit Strategy Consulting
- Estate Planning
- Management Information Systems
- Employee Benefit Plan Administration
- Merger/Acquisition and Expansion Financing

City of Clemson, South Carolina
Auditor's Discussion & Analysis (AD&A)
June 30, 2025

INDEPENDENT AUDITOR'S REPORT

The independent auditor's report has specific significance to readers of the financial report.

Management's Responsibility for the Financial Statements

The financial statements are the responsibility of management.

Auditor's Responsibility

Our responsibility, as external auditors, is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. We planned and performed our audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

Opinion

We have issued an unmodified audit report (i.e., "clean opinion"). The respective financial statements are considered to present fairly the financial position and results of operations as of, and for the year ended.

Other Matters

Certain required supplementary information and other information is included in the financial report, and as directed by relevant auditing standards, we have not expressed an opinion or provided any assurance on the respective information.

Other Reporting

Government Auditing Standards require auditors to issue a report on our consideration of internal control over financial reporting and on our tests of compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. We have issued such a report and reference to this report is included in the independent auditor's report.

City of Clemson, South Carolina
Auditor's Discussion & Analysis (AD&A)
June 30, 2025

REVIEW OF ANNUAL COMPREHENSIVE FINANCIAL REPORT (ACFR)

An Annual Comprehensive Financial Report (ACFR) goes beyond the normal financial reporting required by accounting principles generally accepted in the United States. An ACFR includes at a minimum the following elements/sections:

- **Introductory Section:** general information on the City's structure and the services it provides.
 - Letter of Transmittal
 - Organizational Chart
 - Directory of Officials
 - Certificate of Achievement for Excellence in Financial Reporting
- **Financial Section:** basic financial statements, footnotes and required supplementary information along with the auditor's report.
 - Independent Auditor's Report
 - Management Discussion & Analysis (MD&A)
 - Financial Statements and Footnotes
- **Statistical Section:** broad range of financial, demographic information useful in assessing the City's economic condition, and this information covers multiple years.
 - Financial Trends Information
 - Revenue Capacity Information
 - Debt Capacity Information
 - Operating Information

An ACFR goes far beyond the basic requirements of annual financial reporting, and the City should be commended for going beyond the minimum and providing such a report.

City of Clemson, South Carolina
Auditor's Discussion & Analysis (AD&A)
June 30, 2025

OVERVIEW OF FINANCIAL STATEMENTS

The City's basic financial statements include three components:

- 1) Government-wide financial statements;
- 2) Fund financial statements; and
- 3) Notes to the financial statements.

The **government-wide financial statements** provide a broad overview of all of the City's funds. The *Statement of Net Position* presents information on all assets (and deferred outflows) and liabilities (and deferred inflows) of the City, with the resulting difference reported as net position. The *Statement of Activities* presents information showing how the City's net position changed during the most recent fiscal year. Revenues are categorized as program revenues or general revenues. Expenses are categorized by function.

The **fund financial statements** more closely resemble the financial statements as presented prior to the adoption of GASB Statement No. 34. All of the funds of the City can be divided into three (3) categories: governmental funds (includes the General Fund), business-type funds, and fiduciary funds.

The City also includes, as part of the ACFR, the following information:

- 1) Budgetary Schedules for the General Fund and Special Revenue Funds for which a budget was adopted,
- 2) Uniform Schedule of Court Fines, Assessments and Surcharges, and
- 3) Single Audit schedules and reports.

City of Clemson, South Carolina
Auditor's Discussion & Analysis (AD&A)
June 30, 2025

Government-wide (Full-accrual) Financial Statements

As noted above, the financial report of the City includes two entity-wide financial statements: a *Statement of Net Position*; and a *Statement of Activities*.

Highlights of the government-wide statements notes total assets (and deferred outflows of resources) of approximately \$200,000,000 offset by liabilities (and deferred inflows of resources) of approximately \$86,000,000. This results in the City reporting net position (or equity) of approximately \$114,000,000.

A substantial element of the net position is composed of the net investment in capital assets in the approximate amount of \$75,000,000 with restricted and unrestricted making up the remaining \$39,000,000.

The *Statement of Activities* attempts to report expenses in the first column with direct offsetting program revenues to the adjacent columns to arrive a net cost of the functional areas of operation.

General revenues (primarily property taxes and sales taxes) come to the rescue of the net cost functional areas resulting in the City reporting an increase in net position of approximately \$17,000,000 for the fiscal year ended June 30, 2025.

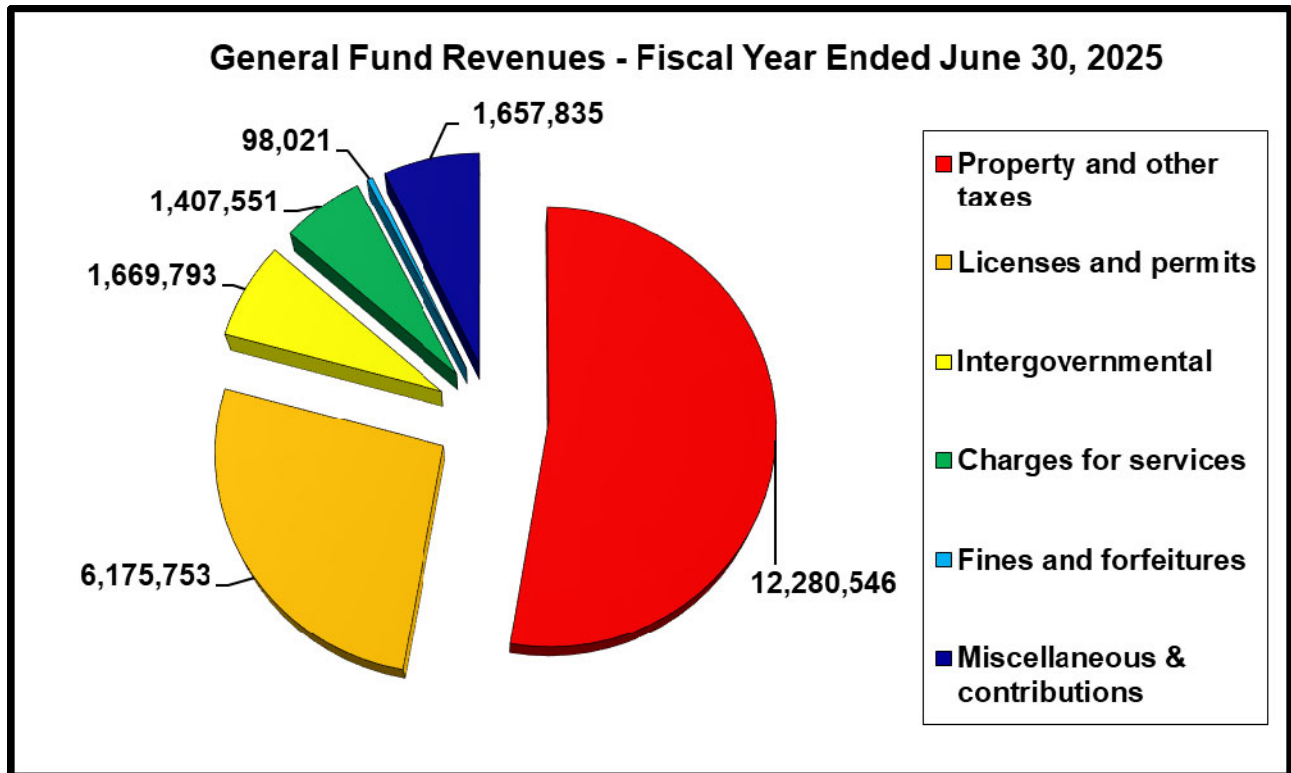
General Fund

Of primary interest to the City is the **General Fund**, which accounts for the majority of revenues received and funds expended in the operations of the City, including:

- General government,
- Judicial,
- Public safety,
- Public works,
- Culture and recreation,
- Housing and development,
- Tourism,
- Capital outlay, and
- Debt service.

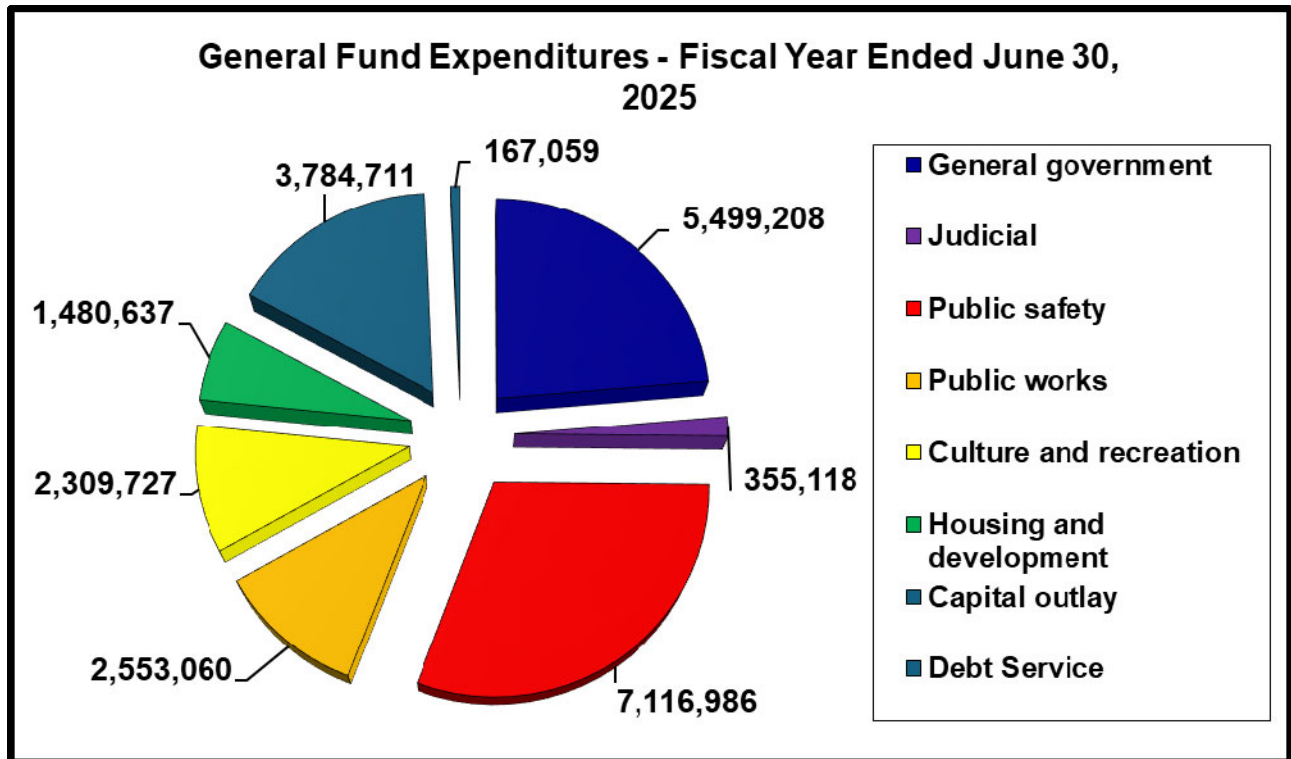
City of Clemson, South Carolina
Auditor's Discussion & Analysis (AD&A)
June 30, 2025

General Fund Revenues: The following chart depicts the primary revenue sources of the General Fund for FY 2025. Property taxes and other taxes represent key components of revenue.



City of Clemson, South Carolina
Auditor's Discussion & Analysis (AD&A)
June 30, 2025

General Fund Expenditures: The following chart presents the General Fund's expenditures by major function for the year ended June 30, 2025.



City of Clemson, South Carolina

Auditor's Discussion & Analysis (AD&A)

June 30, 2025

Additional General Fund Analysis

The relationship of year-end fund balance as compared to each year's expenditures should be considered. The following is the relative percentage of fund balance as compared to annual expenditures for each of the past five fiscal years:

- 2025 = 87.1%
- 2024 = 84.6%
- 2023 = 100.7%
- 2022 = 78.7%
- 2021 = 78.5%

The percentages noted above are indicative of the Government's ability to be proactive with its initiatives and general operations, and also its ability to proceed into the new fiscal year with or without certain seasonal revenue streams. As of June 30, 2025, the City reflected a fund balance that is available to cover approximately 305 days. This shows that the City has a very strong fund balance, capable of covering 10 months of expenditures without additional revenues.

Fund balance is simply the difference in all current assets and deferred outflows and all current liabilities and deferred inflows. Cash and investments are simply a component of this equation. The fund balance is also considered to be highly liquid as of June 30, 2025, with total cash and investments approximating \$23,555,000.

Other Governmental Funds

The City also maintains thirteen (13) *special revenue funds*. These funds account for revenues derived from specific sources which are legally restricted to finance particular functions or activities. *Capital projects funds* are used to account for revenues and expenditures related to the renovation and/or construction of major capital assets. Four capital projects funds are maintained by the City. *Debt service funds* are used to account for the accumulation of resources and payment of general obligation and the tax increment financing bonds principal and interest from governmental resources. Two debt service funds are maintained by the City.

Note 1 – Summary of Significant Accounting Policies: This footnote discusses the overall organization of the City and the nature of its operations. This note also discloses pertinent information regarding the governing body of the City.

This footnote continues by sharing with a reader of the financial statements the significant accounting policies and principles utilized in the preparation of the financial statements.

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Note 2 – Legal Compliance – Budgets: This footnote discloses the City's procedures in establishing its annual budget and discloses excesses of actual expenditures over appropriations for the year, if any.

Note 3 – Deposits and Investments: This footnote reflects the fact that the City maintained substantial amounts in the State of South Carolina's Local Government Investment Pool (LGIP) as well as significant investments related to the Employees' Pension Plan and Post-retirement Benefit Plan.

Note 4 – Receivables: This footnote discloses the City's property tax calendar and detailed information on various receivable (and allowances for doubtful receivables) balances.

Note 5 – Note Receivable: This footnote discloses the detailed information on the City's note receivable with the Town of Central.

Note 6 – Lease Receivable: This footnote discloses the detailed information on the City's note receivable with the Town of Central.

Note 7 – Capital Assets: This footnote discloses the City's capital asset activity and its related accumulated depreciation for the year.

Note 8 – Long-term Liabilities: This footnote discloses the City's long-term debt activity for the year, and other information related to the City's net pension liability, OPEB obligation and compensated absences.

Note 9 – Interfund Receivables, Payables, and Transfers: This footnote discloses detailed information on the City's interfund balances and transfers and the purpose of these balances and transactions.

Note 10 – Commitments and Contingent Liabilities: This footnote discloses the outstanding commitments and contingencies of the City. Certain matters disclosed in this footnote include: litigation, grant contingencies, construction commitments, and the City's contractual commitments with Clemson University and the Town of Pendleton.

Note 11 – Pension Benefit (Retirement) Plans: This footnote discloses the details of the City's pension plans.

Note 12 – Risk Management: This footnote discloses the City's various risks of loss.

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Note 13 – Fund Balance: This footnote discloses the various classifications (nonspendable, restricted, committed, assigned and unassigned) of the City's governmental fund balance.

Note 14 – Subsequent Events: This footnote discloses certain transactions that occurred after June 30, 2025, but before the issuance of the City's audited financial statements.

Required Supplementary Information

We applied certain limited procedures to the pension and other post-employment benefit plan schedules, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Supplementary Information

We were engaged to report on the summarized schedule of comparative financial information, which accompanies the financial statements but is not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

COMPLIANCE REPORTS

The financial reporting package contains two compliance reports.

Yellow Book Report: The first compliance report is a report on our tests of the City's internal controls and compliance with laws, regulations, etc. The tests of internal controls were those we determined to be required as a basis for designing our financial statement auditing procedures. Such tests also considered the City's compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. In accordance with the respective standards, the report is **not** intended to provide an opinion, but to provide a form of negative assurance as to the City's internal controls and compliance with applicable rules and regulations.

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Single Audit Report: The second compliance report is a report on our tests of the City's internal controls and compliance with laws, regulations, etc. relative to certain Federal grant programs and the respective expenditures. The City expended approximately \$4,917,000 of Federal awards during the fiscal year. One major program whose aggregate expenditures approximated \$4,186,000 (or 85%) was selected for testing:

- COVID-19 State and Local Fiscal Recovery Funds

Our tests were performed on the City's major program (as defined by the relevant Federal guidelines) and was not applied to each and every Federal grant expended by the City. In accordance with the respective standards, we did provide an unmodified (or positive) opinion on the City's compliance based on our audit. However, we were not required to provide an opinion on the relevant internal controls, but to provide a form of negative assurance on such controls.

AUDIT SCOPES AND PROCEDURES

1. Governmental audit programs were used in all areas.
2. We observed and made independent test counts of inventory for the Water and Sewer Utility System and the Transit Department at June 30, 2025. Our test counts consisted of approximately 40 different inventory items. There were differences noted between our test counts and those of the City's, as described in the Accounting Recommendations and Related Matters section below. We also performed certain price tests to determine the propriety of valuation of inventory.
3. We confirmed trade accounts receivable. Due to the timing of the audit as compared to the fiscal year end, a poor response rate was noted. Therefore, we performed alternate procedures to verify existence of the amounts.
4. For purposes of assessing the adequacy of the allowance for doubtful accounts, we reviewed the aging of accounts receivable, and considered the current economic environment coupled with recent history of the City. We also reviewed subsequent collection activity.
5. We evaluated the assumptions used by actuaries relative to the City's various benefit plans, and tested the respective valuations associated with these plans.
6. We reviewed supporting documentation for a sample of additions to capital assets during the year ended June 30, 2025.
7. We performed a search for unrecorded liabilities via review of unpaid vouchers and subsequent disbursements.

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REQUIRED COMMUNICATIONS

**The Auditor's Responsibility Under *Government Auditing Standards*
and Auditing Standards Generally Accepted in the United States of America**

Our audit of the financial statements of the City of Clemson, South Carolina (the "City") for the year ended June 30, 2025, was conducted in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether caused by error, fraudulent financial reporting or misappropriation of assets. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. Accordingly, the audit was designed to obtain reasonable, rather than absolute, assurance about the financial statements. We believe our audit accomplishes that objective.

In accordance with *Government Auditing Standards*, we have also performed tests of controls and compliance with laws and regulations that contribute to the evidence supporting our opinion on the financial statements. However, they do not provide a basis for opining on the City's internal control or compliance with laws and regulations.

Accounting Policies

Management has the ultimate responsibility for the selection and use of appropriate accounting policies used by the City. During the current year, the Government implemented **GASB Statement No. 101 and No. 102**. In addition, there are several new accounting standards which will be required to be implemented in the coming years. These are discussed later in this document.

In considering the qualitative aspects of the City's accounting policies, we did not identify any significant or unusual transactions or significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus. The City's policies relative to the timing of recording of transactions are consistent with GAAP and typical government organizations.

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Management Judgments and Accounting Estimates

Accounting estimates are an integral part of the preparation of financial statements and are based upon Management's current judgment. The process used by Management encompasses their knowledge and experience about past and current events and certain assumptions about future events. Management has informed us they used all the relevant facts available to them at the time to make the best judgments about accounting estimates and we considered this information in the scope of our audit. We considered this information and the qualitative aspects of Management's calculations in evaluating the City's significant accounting policies. Estimates significant to the financial statements include such items as: the estimated lives of depreciable assets; actuarial assumptions and concepts relative to the benefit plans; deferred revenues; valuation of financial and non-financial instruments; the estimated incurred-but-not-reported liabilities; conservation commitments; extraordinary items; and the estimated allowance for uncollectible accounts.

Financial Statement Disclosures

The footnote disclosures to the financial statements are also an integral part of the financial statements. The process used by Management to accumulate the information included in the disclosures was the same process used in accumulating the financial statements, and the accounting policies described above are included in those disclosures. The overall neutrality, consistency, and clarity of the disclosures was considered as part our audit and in forming our opinion on the financial statements.

Significant Difficulties Encountered in Performing the Audit

We encountered no difficulties in dealing with management relating to the performance of the audit.

Disagreements with Management

We encountered no disagreements with Management over the application of significant accounting principles, the basis for Management's judgments on significant matters, the scope of the audit or significant disclosures to be included in the financial statements.

Representation from Management

We requested written representations from management relating to the accuracy of information included in the financial statements and the completeness and accuracy of various information requested by us, during the audit. Management provided those written representations without a problem.

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Management's Consultations with Other Accountants

We are not aware of any consultations management had with other accountants about accounting or auditing matters.

Significant Issues Discussed with Management

There were no significant issues discussed with Management related to business conditions, plans, or strategies that may have affected the risk of material misstatement of the financial statements. We are not aware of any consultations Management had with us or other accountants about accounting or auditing matters. No major issues were discussed with Management prior to our retention to perform the aforementioned audit.

Audit Adjustments

During our audit of the City's basic financial statements as of and for the year ended June 30, 2025, there were several adjustments, proposed to the funds of the City. The details of all adjustments have been provided to management and are available to share with governing board members. All adjustments have been discussed with management, and their concurrence was duly noted and have been posted.

Uncorrected Misstatements

We had no passed adjustments.

Independence

We are independent of the City, and all related organizations, in accordance with auditing standards promulgated by the American Institute of Certified Public Accountants and *Government Auditing Standards*, issued by the Comptroller General of the United States.

Other Information in Documents Containing Audited Financial Statements

We are not aware of any other documents that contain the audited basic financial statements. If such documents were to be published, we would have a responsibility to determine that such financial information was not materially inconsistent with the audited statements of the City.

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ACCOUNTING RECOMMENDATIONS AND RELATED MATTERS

Recommendations for Improvement and Other Matters

During our audit of the financial statements as of and for the year ended June 30, 2025, we noted some areas within the accounting and internal control systems that we believe can be improved. We noted certain items management should consider as part of its decision-making process. Further, we noted other matters which we wish to communicate to you in an effort to keep the City abreast of accounting matters that could present challenges in financial reporting in future periods. Our recommendations and proactive thoughts and communications are presented in the following paragraphs.

Item Cited in the City's Financial Statements as a Significant Deficiency

1) Inventory

Under the requirements of the generally accepted account standards, inventory items are required to be recorded under the consumption method as an asset at the time of purchase and expended when used. The City was noted to have had instances of certain inventory items not being included in the City's inventory listing when physically observed at year-end, resulting in a significant amount of inventory not being recorded in the general ledger.

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Other Matters for Communication to the Board and Management

During our audit of the financial statements as of and for the year ended June 30, 2025, we noted other matters which we wish to communicate to you in an effort to keep the City abreast of accounting matters that could present challenges in financial reporting in future periods.

1) New Governmental Accounting Standards Board (GASB) Standards



As has been the case for the past 10 years, GASB has issued several other new pronouncements which will be effective in future years. The following is a brief summary of the new standards:

- a) Statement No. 101, *Compensated Absences*** was issued in June 2022 and is effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. ***This standard was implemented by the City for its fiscal year ended June 30, 2025.***

This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Leave is attributable to services already rendered when an employee has performed the services required to earn the leave. Leave that accumulates is carried forward from the reporting period in which it is earned to a future reporting period during which it may be used for time off or otherwise paid or settled. In estimating the leave that is more likely than not to be used or otherwise paid or settled, a government should consider relevant factors such as employment policies related to compensated absences and historical information about the use or payment of compensated absences. However, leave that is more likely than not to be settled through conversion to defined benefit postemployment benefits should not be included in a liability for compensated absences.

This Statement requires that a liability for certain types of compensated absences - including parental leave, military leave, and jury duty leave - not be recognized until the leave commences. This Statement also requires that a liability for specific types of compensated absences not be recognized until the leave is used.

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This Statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee's pay rate as of the date of the financial statements. A liability for leave that has been used but not yet paid or settled should be measured at the amount of the cash payment or noncash settlement to be made. Certain salary-related payments that are directly and incrementally associated with payments for leave also should be included in the measurement of the liabilities.

- b) Statement No. 102, *Certain Risk Disclosures*** was issued in December 2023 and is effective for fiscal years beginning after June 15, 2024, and all reporting periods thereafter. ***This standard was implemented by the City for its fiscal year ended June 30, 2025.***

State and local governments face a variety of risks that could negatively affect the level of service they provide or their ability to meet obligations as they come due. Although governments are required to disclose information about their exposure to some of those risks, essential information about other risks that are prevalent among state and local governments is not routinely disclosed because it is not explicitly required. The objective of this Statement is to provide users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints.

This Statement defines a concentration as a lack of diversity related to an aspect of a significant inflow of resources or outflow of resources. A constraint is a limitation imposed on a government by an external party or by formal action of the government's highest level of decision-making authority. Concentrations and constraints may limit a government's ability to acquire resources or control spending.

This Statement requires a government to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact. Additionally, this Statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued.

If a government determines that those criteria for disclosure have been met for a concentration or constraint, it should disclose information in notes to financial statements in sufficient detail to enable users of financial statements to understand the nature of the circumstances disclosed and the government's vulnerability to the risk of a substantial impact. The disclosure should include descriptions of the following:

- The concentration or constraint.

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- Each event associated with the concentration or constraint that could cause a substantial impact if the event had occurred or had begun to occur prior to the issuance of the financial statements.
- Actions taken by the government prior to the issuance of the financial statements to mitigate the risk.

c) **Statement No. 103, *Financial Reporting Model Improvements*** was issued in April 2024 and is effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter.

The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This Statement also addresses certain application issues.

Management's Discussion and Analysis

This Statement continues the requirement that the basic financial statements be preceded by management's discussion and analysis (MD&A), which is presented as required supplementary information (RSI). MD&A provides an objective and easily readable analysis of the government's financial activities based on currently known facts, decisions, or conditions and presents comparisons between the current year and the prior year. This Statement requires that the information presented in MD&A be limited to the related topics discussed in five sections: (1) Overview of the Financial Statements, (2) Financial Summary, (3) Detailed Analyses, (4) Significant Capital Asset and Long-Term Financing Activity, and (5) Currently Known Facts, Decisions, or Conditions. Furthermore, this Statement stresses that the detailed analyses should explain why balances and results of operations changed rather than simply presenting the amounts or percentages by which they changed. This Statement emphasizes that the analysis provided in MD&A should avoid unnecessary duplication by not repeating explanations that may be relevant to multiple sections and that "boilerplate" discussions should be avoided by presenting only the most relevant information, focused on the primary government. In addition, this Statement continues the requirement that information included in MD&A distinguish between that of the primary government and its discretely presented component units.

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Unusual or Infrequent Items

This Statement describes unusual or infrequent items as transactions and other events that are either unusual in nature or infrequent in occurrence. Furthermore, governments are required to display the inflows and outflows related to each unusual or infrequent item separately as the last presented flow(s) of resources prior to the net change in resource flows in the government-wide, governmental fund, and proprietary fund statements of resource flows.

Presentation of the Proprietary Fund Statement of Revenues, Expenses, and Changes in Fund Net Position

This Statement requires that the proprietary fund statement of revenues, expenses, and changes in fund net position continue to distinguish between operating and nonoperating revenues and expenses. Operating revenues and expenses are defined as revenues and expenses other than nonoperating revenues and expenses. Nonoperating revenues and expenses are defined as (1) subsidies received and provided, (2) contributions to permanent and term endowments, (3) revenues and expenses related to financing, (4) resources from the disposal of capital assets and inventory, and (5) investment income and expenses.

In addition to the subtotals currently required in a proprietary fund statement of revenues, expenses, and changes in fund net position, this Statement requires that a subtotal for *operating income (loss) and noncapital subsidies* be presented before reporting other nonoperating revenues and expenses. Subsidies are defined as (1) resources received from another party or fund (a) for which the proprietary fund does not provide goods and services to the other party or fund and (b) that directly or indirectly keep the proprietary fund's current or future fees and charges lower than they would be otherwise, (2) resources provided to another party or fund (a) for which the other party or fund does not provide goods and services to the proprietary fund and (b) that are recoverable through the proprietary fund's current or future pricing policies, and (3) all other transfers.

Major Component Unit Information

This Statement requires governments to present each major component unit separately in the reporting entity's statement of net position and statement of activities if it does not reduce the readability of the statements. If the readability of those statements would be reduced, combining statements of major component units should be presented after the fund financial statements.

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Budgetary Comparison Information

This Statement requires governments to present budgetary comparison information using a single method of communication - RSI. Governments also are required to present (1) variances between original and final budget amounts and (2) variances between final budget and actual amounts. An explanation of significant variances is required to be presented in notes to RSI.

d) Other Pending or Current GASB Projects. As noted by the numerous pronouncements issued by GASB over the past decade, the GASB continues to research various projects of interest to governmental units. Subjects of note include:

- **Revenue and Expense Recognition** is another long-term project where the GASB is working to develop a comprehensive application model for recognition of revenues and expenses from non-exchange, exchange, and exchange-like transactions. The final standard is expected in mid-2027.
- **Going Concern Uncertainties and Severe Financial Stress** is a major project where the goal is to address issues related to disclosures regarding going concern uncertainties and severe financial stress. The project will consider (1) improvements to existing guidance for going concern considerations to address diversity in practice and clarify the circumstances under which disclosure is appropriate, (2) developing a definition of severe financial stress and criteria for identifying when governments should disclose their exposure to severe financial stress, and (3) what information about a government's exposure to severe financial stress is necessary to disclose. This technical topic is being examined by the GASB due to a wide diversity in practice regarding required presentation on the face of the financial statements, disclosures, etc. An exposure draft on this topic is expected by mid-2025.
- **Subsequent Events.** The objective of this project is to improve the accounting and financial reporting for subsequent events. The project will reexamine existing requirements related to subsequent events in Statement No. 56, *Codification of Accounting and Financial Reporting Guidance Contained in the AICPA Statements on Auditing Standards*, to address issues related to (1) confusion about and challenges associated with applying the existing standards, (2) inconsistency in practice in the information provided about subsequent events, and (3) the usefulness of the information provided about subsequent events.

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- **Implementation Guidance Update – 2025.** The objective of this project is to update implementation guidance for additional issues that come to the attention of the staff. This project will result in the issuance of an Implementation Guide when sufficient need exists for new or improved guidance and the Board does not object to its issuance. All updates are incorporated into the Codification of Governmental Accounting and Financial Reporting Standards and the Comprehensive Implementation Guide, as appropriate.
- **Classification of Nonfinancial Assets.** The objective of this project would be to reconsider the existing classification of nonfinancial assets and other related sub-classifications (for example, capital assets or intangible assets) to ensure that (1) assets are classified in a way that provides the most relevant financial information and (2) the definitions of the classifications are understandable and appropriate to meeting financial reporting objectives. The project also will consider how any classification changes would affect financial statement presentation and disclosure of nonfinancial assets. The project will not, however, reexamine recognition or measurement of nonfinancial assets.
- **Infrastructure Assets.** This project will address issues related to accounting and financial reporting for infrastructure assets. The project will evaluate standard-setting options related to reporting infrastructure assets to make information (1) more comparable across governments and more consistent over time, (2) more useful for making decisions and assessing government accountability, (3) more relevant to assessments of a government's economic condition, and (4) better reflect the capacity of those assets to provide service and how that capacity may change over time.

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FREE QUARTERLY CONTINUING EDUCATION AND NEWSLETTERS FOR GOVERNMENTAL CLIENTS

Free Continuing Education. We provide free quarterly continuing education for all of our governmental clients. Each quarter, we pick a couple of significant topics tailored to be of interest to governmental entities and offer the sessions several times per quarter at a variety of client provided locations resulting in greater networking among our governmental clients. We normally see approximately 100 people per quarter. We obtain the input and services of experienced outside speakers along with our in-house professionals.

"I've been a CPA for 32 years. Today's CPE class by Mauldin & Jenkins has been the best of my career". Terry Nall, CPA, City of Dunwoody (GA) Council Member

"They are always on top of new accounting pronouncements and provide training well before implementation deadlines. This is a very valuable resource for our organization". Laurie Puckett, CPA, CPFO, Gwinnett County (GA), Accounting Director



Examples of subjects addressed in past quarters include:

- Accounting for Debt Issuances
- Achieving Excellence in Financial Reporting
- Best Budgeting Practices, Policies and Processes
- Best Practices in Banking
- Budget Preparation
- ACFR Preparation (several times including a two (2) day hands-on course)
- Capital Asset Accounting Processes and Controls
- Closing Out and Audit Preparation
- Collateralization of Deposits and Investments
- Component Units
- Cybersecurity Risk Management
- Evaluating Financial and Non-Financial Health of a Local Government
- Financial Report Card – Where Does Your Government Stand?
- Financial Reporting Model Improvements
- GASB No. 74 & 75, New OPEB Standards
- GASB No. 77, Tax Abatement Disclosures
- GASB No. 84, Fiduciary Activities
- GASB No. 87, Leases
- GASB Projects & Updates (ongoing and several sessions)



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- Grants (Accounting and Auditing)
- Human Capital Management
- Information Technology (IT) Risk Management
- Internal Controls Over Accounts Payable, Payroll and Cash Disbursements
- Internal Controls Over Receivables & the Revenue Cycle
- Internal Revenue Service (IRS) Compliance Issues, Primarily Payroll Matters
- Legal Considerations for Debt Issuances & Disclosure Requirements
- Policies and Procedures Manuals
- Presenting Financial Information to Non-Financial People
- Procurement Card Red Flags
- Risk, Efficiency, & Effectiveness in Governments
- Segregation of Duties
- Single Audits for Auditees
- SPLOST Accounting, Reporting & Compliance
- Uniform Grant Guidance



Governmental Newsletters. We periodically produce newsletters tailored to meet the needs of governments. The newsletters have addressed a variety of subjects and are intended to be timely in their subject matter. The newsletters are authored by Mauldin & Jenkins partners and managers and are not purchased from an outside agency. The newsletters are intended to keep you informed of current developments in the government finance environment.

In the past several years, the following topics have been addressed in our monthly newsletters:

- Are Your Government's Funds Secure?
- COVID-19 Updates (several)
- Cybersecurity Awareness
- Deposit Collateralization
- Employee vs Independent Contractor
- Escheat Laws on Unclaimed Property
- Federal Funding and Accountability Transparency Act
- Forensic Audit or Financial Audit?
- Form PT 440
- GASB Invitation to Comment – the New Financial Reporting Model
- GASB No. 72, Fair Value, It is Not Totally About Disclosure
- GASB No.'s 74 & 75, Other Post-Employment Benefits (OPEB)
- GASB No. 77, Abatements – Go Viral with GASB 77
- GASB No. 84 Fiduciary Activities (Series)
- GASB No. 87, Leases

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- GASB No. 89, Accounting for Interest Cost Incurred Before the End of Construction
- GASB No. 91, Conduit Debt Obligations
- GASB No. 93, Replacement of Interbank Offered Rates
- General Data Protection Regulation (GDPR)
- Grants Management
- OMB Compliance Supplements
- OPEB, What You Need to Know
- Public Funds and Secure Deposit Program
- Rotating or Not Rotating Auditors
- Property Tax Assessments
- Remote Auditing Best Practices
- Refunding Debt
- Sales & Use Taxes on Retail Sales of Jet Fuel
- Sales Tax Collections and Remittances by the State
- SAS Clarity Standards and Group Audits
- Single Audit, including Uniform Guidance (several)
- Social Security Administration (SSA) Incentive Payments
- Special Purpose Local Option Sales Taxes (SPLOST) Expenditures
- Subrecipient Risk Assessment Tool
- Supplemental Social Security for Inmates
- The New Tax Cuts and Jobs Act – Impact on Bond Refunding
- The Return of the Component Unit – GASB 61
- Uniform Guidance & New Procurement Requirements
- What's Happening with Property Tax Assessments

You are the best auditors I have ever worked with over my career. It is a big difference having a group that is dedicated to governmental accounting.

Wesley Ropp,
Charleston Water System,
Chief Financial Officer

Communication. In an effort to better communicate our free continuing education plans and newsletters, please email Paige Vercoe at pvercoe@micpa.com (send corresponding copy to gdavis@micpa.com), and provide individual names, mailing addresses, email addresses and phone numbers of anyone you wish to participate and be included in our database.

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Governmental Advisory Services

Beyond traditional audit and accounting services and IT services, we provide advisory services that are wide-ranging in nature. Our experienced government advisory team helps governments, governmental agencies and special purpose governmental organizations balance fiscal responsibility with the latest business strategies to achieve targeted and overarching objectives. Our advisory services can be summarized via the following bubbles:



David Roberts Partner, Governmental Advisory Services

David Roberts has more than 22 years of experience as a consultant and trusted advisor providing operational/organizational assessments and similar transformational projects for federal, state, and local governments across the country. David's experience includes leading numerous enterprise-wide/departmental/functional assessments and transformations over his career measuring the efficiency and effectiveness of organizational structures and culture, performance management, technology systems and strategies, staffing models, service delivery models, and customer satisfaction.



David helps his clients turn visions and goals into reality. He has helped multiple clients win national government industry awards for innovation, transformation, and cost savings.

David leads our Government Advisory practice, where he focuses on helping governments and individual agencies fulfill and exceed their financial, operational, and regulatory obligations to the public.

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David has completed hundreds of projects over his career. Below are representative sample management consulting projects demonstrating David's depth and breadth completed within the past 12 months:

Operational and Performance Assessment – Walton County, Georgia

David led a multi-department Operational and Performance Assessment for Walton County. The scope included assessing organizational structure, operational efficiency, staffing levels and resource utilization, comparison to leading practices, and observations and recommendations to assist the County in achieving the desired future state. The final report included numerous observations with associated recommendations and a detailed Roadmap/Implementation Plan.

Outsourcing Feasibility Study – City of Rocky Mount, North Carolina

David led a feasibility study for the City of Rocky Mount to assess its current service delivery model for providing parks maintenance and landscaping services. City operations used of a hybrid model of both internal resources and third-party contractors to provide parks maintenance and landscaping. The project evaluated the pros and cons (both financial and non-financial) of 1) maintaining the hybrid model, 2) performing all services in-house, and 3) performing all services externally.

Finance Functional Assessment – Richland County Library, South Carolina

David led a functional assessment of the Library's finance department. The project consisted of understanding the current state – current service provision, performance, workflow, business processes, internal controls, organizational structure, reporting, and communications. The current state was compared to leading practices and gaps were identified. An implementation roadmap was created that aligned recommendations to leaderships' vision to help the organization achieve its desired future state.

Technology Utilization Assessment – Mt. Pleasant Waterworks (South Carolina)

David led an objective evaluation of the organization's system usage and governance related to the existing financial system (Microsoft Dynamics) and the existing workorder management system (Maximo). The organization wanted to maximize the efficiency and effectiveness of both systems while maintaining internal controls and system of record. The project consisted of numerous interviews, data review, system mapping, and a collaborative workshop among stakeholders to define a future state.

City of Clemson, South Carolina
Auditor's Discussion & Analysis (AD&A)
June 30, 2025

Grant Compliance Audit – Decide DeKalb (Georgia)

David led a Grant Compliance Assessment of various development projects for Decide DeKalb. The project reviewed the established grant and contractual criteria to be maintained by developers and compared with tenant information related to low-income occupants. The project identified areas of compliance, non-compliance, and recommendations for remediation.

Forensic Audit – Confidential City

David led a forensic investigation into questionable cash management activity for a City Parks and Recreation department. The project reviewed bank account activity, cancelled checks, cash withdrawals, and purchased item documentation as well as conducted interviews with account cardholders to determine the collection, handling, and use of several hundred thousand dollars collected in fees, sponsorships, and contributions made to the City. Numerous observations and corresponding recommendations were developed to enhance internal controls, written policies, and procedures to correct conflicts of interest, mishandling of funds, and misappropriation of funds.

CLOSING

If you have any questions regarding any comments, suggestions or recommendations set forth in this memorandum, we will be pleased to discuss it with you at your convenience.

This information is intended solely for the use of the City's management, and others within the City's organization and is not intended to be and should not be used by anyone other than these specified parties.

We appreciate the opportunity to serve the City of Clemson, South Carolina and look forward to serving the City in the future. Thank you.





CITY OF CLEMSON
AGENDA ITEM REQUEST FORM

Requested By:

Date Submitted:

Council Meeting Date:

Type of Request: (check only one)

☒ Report/Discussion

☐ Policy/Action

☐ Executive Session

Agenda Item Summary: (brief for public information and posted agenda)

Agenda Item Detail: (expand as necessary for clarification)



CITY OF Clemson SOUTH CAROLINA

Annual Comprehensive Financial Report Fiscal Year Ending June 2025 Excess Expenditures Over Budget Explanations

GENERAL FUND

- General Government – Finance over by \$28,784
 - The overage was due to the increase in banking and investment fees.
- General Government – Human Resources over by \$69,157
 - The overage is primarily due to workers compensation audit which required the city to pay additional premiums based on actuals instead of insurance costing more than expected during budget process for FY 2025.
- Culture & Recreation – Clemson Area African American Museum over by \$43,285
 - The overage is due to classification of the “Sincerely, Daniel” exhibit. It was originally budgeted as capital outlay, which is shown in a separate category on the Statement of Revenues, Expenditures, and Changes in Fund balance, but was later determined that it should be considered an expenditure because it would only be in place for one year. Overall, CAAAM was under budget.
- Debt Service – Principal retirement over by \$130,778
 - The overage was due to accounting for the GASB 87 Leases and GASB 96 Subscription Based IT Agreements which required the City to book principal payments not budgeted.

LOCAL ACCOMMODATIONS TAX FUND

- Capital Outlay – over by \$21,556
 - The overage was caused by a timing issue. The drum for the Christmas tree was ordered and budgeted in FY 2024, but was not received until October 2024.

EMERGENCY TELEPHONE SYSTEM FUND

- Public Safety – over by \$5,209
 - The overage is due to paying two years of annual maintenance for the dispatch recording system in FY 2025.

PUBLIC ARTS FUND

- Tourism – over \$11,879
 - The Public Art Fund has designated funds to be used on public art. During FY 2024, the butterfly project began, however, the bulk of the costs were spent in FY 2025 which caused the overage.

2024

CITY OF CLEMSON

Annual Comprehensive Financial Report



2025



For the year ending June 30, 2025

CITY OF CLEMSON, SOUTH CAROLINA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

Prepared by:
Finance Department

CITY OF CLEMSON, SOUTH CAROLINA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

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INTRODUCTORY SECTION



CITY OF
Clemson
SOUTH CAROLINA

LETTER OF TRANSMITTAL

December 18, 2025

Mayor, City Council, and Citizens
City of Clemson
Clemson, South Carolina

We are pleased to present to you the Comprehensive Annual Financial Report for the City of Clemson for the year ended June 30, 2025. The report provides financial information about the City's operations during the year and describes its financial position at the end of the year.

Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the City. To the best of our knowledge and belief, the data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds of the City of Clemson. All disclosures necessary to enable the reader to gain an understanding of the City's financial activities have been included.

Management of the City of Clemson is responsible for establishing and maintaining a comprehensive framework of internal controls that provide for completeness and reliability regarding the information contained in this Comprehensive Annual Financial Report. Because the cost of internal controls should not exceed the anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of material misstatements.

Management's Discussion and Analysis (MD&A) immediately follows the Independent Auditor's Report (which is located at the front of the financial section) and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this letter of transmittal, and it is suggested the MD&A be read in conjunction with the letter of transmittal.

The City of Clemson receives federal financial assistance subject to the requirements of the United States Uniform Guidance. Information related to the compliance requirements, including the schedule of expenditures of federal awards, findings and questioned costs (if any), and the reports related to compliance and internal controls, are included in the federal financial assistance section of this report.

MUNICIPAL GOVERNMENT

The City of Clemson, originally known as the Town of Calhoun, changed its name in 1943 to match that of Clemson University and was officially incorporated as Clemson in 1947. The City, located at the base of the Blue Ridge Mountains in Pickens County, has land area of approximately six square miles and an estimated population of approximately 19,000 citizens.

The City operates under the Council form of government with the governing body composed of an elected mayor and six council members. The mayor and council members serve staggered four-year terms. An Administrator is appointed by the governing body to serve as the chief administrative officer of the City. Departments of the City provide a full range of municipal services such as police and fire protection, economic development, recreational activities, public transportation, residential and commercial waste removal, engineering and infrastructure improvements, water, stormwater, and wastewater utilities, planning, zoning, and fiscal management.

ECONOMIC CONDITION AND OUTLOOK

Mission Statement – “The City of Clemson is committed to providing services that are accountable and accessible and governed by sound, professional, and ethical principles, in order to preserve and enhance the superior quality of life in our community.”

Vision Statement and Values – The City of Clemson will be recognized nationally for its excellent quality of life for all residents, exceptional core City services, and its sense of community, with an emphasis on our key values:

- Inclusivity and conscious progression towards equity for all;
- Engaged, healthy living across the life span;
- Environmental sustainability;
- Smart, planned growth based on healthy, transit-oriented urban design principles;
- Creating a resilient economic environment that supports our residents, businesses and non-profits;
- Safe and secure communities;
- Mutually beneficial town-gown relationships;
- Cultural, community, and lifelong learning opportunities; and,
- Neighborhood integrity and support.

The City of Clemson is a small community of approximately 19,000 permanent citizens, but has large City concerns because nine months of the year the community is “home” to approximately 29,000 Clemson University students. The economic condition and outlook for Clemson is promising. Managed growth coupled with stability defines the character of Clemson for both the current year and future years. The City is optimistic, with the close proximity of Clemson University, that quality growth will continue through the remainder of the century. While having a positive impact on employment and the City’s tax base, this growth also presents significant challenges for the City of Clemson.

MAJOR INITIATIVES

The City of Clemson exists to provide for the safety and well-being of its citizens and visitors while maintaining financial responsibility when appropriating public funds for the betterment of our community. The City strives to create, enhance, and maintain a positive quality of life and a healthy environment in which to live, work and play. Here are several projects that the City continued work or completed during FY 2025 to highlight the City’s vision statement and values:

- American Rescue Plan Act – The City received approximately \$8.7 million from the federal government that will primarily be used for five water rehabilitation projects, three wastewater rehabilitation projects, six stormwater rehabilitation projects, and the base stations for the automated water meter reading system. The construction of the rehabilitation projects were started during FY 2024 with construction continuing through FY 2025 to will be completed by September 30, 2026, as required by the act.
- Clemson Park Improvements: The City continues its improvements to Clemson Park by starting the construction of a new state park during FY 2025 with additional amenities added and scheduled to be completed during FY 2026. These amenities include a splash pad, new pavilion with restrooms, and improved sidewalks and parking.
- Nettles Park Improvements: The City completed the construction of a new dog park, additional parking, and eight new pickleball courts during FY 2025. The City's investment in this project was approximately \$1 million.
- Pendleton-Clemson-Anderson County Wastewater Treatment Plant upgrade: The Town of Pendleton, the City of Clemson, and Anderson County are working together to upgrade the wastewater treatment plant located in Pendleton to accommodate the growth in our area. Currently, the plant serves everything east of Highway 93 with a total capacity of 2.4 million gallons per day (MGD). The plant upgrade and expansion will increase the total capacity to 7.5 MGD with Clemson owning 33% of this capacity. The total anticipated project costs are \$60 million with Clemson's portion costing \$16.7 million. The project began during FY 2025 with total costs around \$7 million. The project is anticipated to be completed in July 2026.

FINANCIAL INFORMATION

Management of the City of Clemson is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the City are protected from loss, theft, or misuse, and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived, and (2) the valuation of costs and benefits requires estimates and judgements be management.

Budgetary Controls – The City maintains budgetary controls with the objective of ensuring compliance with legal provisions embodied in the annual appropriated budget approved by the City's governing body. Activities of the General, Special Revenue, Debt Service, and Enterprise funds are included in the annual appropriated budget. The Capital Projects Funds are budgeted by project within the fund. Therefore, budget periods extend over several accounting periods. The level of budgetary control (that is, the level at which expenditures cannot legally exceed appropriations) is established at the departmental level within an individual fund. The City also maintains an encumbrance accounting system as one method of accomplishing budgetary control. Encumbered amounts are recorded as reservations of fund balances at year-end and reflected as expenditures during the subsequent fiscal year. As demonstrated by the statements and schedules included in the financial section of this report, the City continues meeting its responsibility for sound financial management.

The City's investment policy is to minimize credit and market risks while maintaining a competitive yield on its portfolio. Accordingly, deposits are either insured by Federal Deposit Insurance or collateralized by United States Government Securities. As of June 30, 2025, all of the City's deposits were covered by federal depository insurance or by collateral held in the pledging financial institutions' trust department in the City's name. The City's investments of \$32,344,323 in various U.S Treasury and Agency securities and corporate bonds were rated AAA by Standard and Poor's and Aaa or better by Moody's Investors Services. The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles.

Investments of the State Investment Pool are exempt from risk categorization because third party custodians take delivery of the investment securities. The City owns no identifiable securities but is a shareholder of a percentage of the State Investment Pool and, therefore, the fair value of the investment is the same as the value of the pool shares.

Long-term Financial Planning – A Five Year Capital Improvements Program is the City’s “road map” for investment in three key areas: people and programs, facilities, and utility infrastructure. As prescribed by Clemson’s governing body, the capital improvement budgets do not rely on ad valorem taxes or other resources of the City’s General Fund. As the City strives to leverage its cash reserves, a combination of debt and equity are utilized to finance capital improvements.

OTHER INFORMATION

Independent Audit – The City charter requires an annual audit by independent certified public accountants. The accounting firm of Mauldin & Jenkins, LLC has been selected by Clemson’s governing body to perform the audit. In addition to meeting the requirements set forth in the City charter, the audit also is designed to meet the requirements of the United States Uniform Guidance. Generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, were used by the auditors in conducting the engagement.

The auditors’ report on the basic financial statements as well as the combining and individual fund statements and schedules are included in the financial section of this report. The auditors’ reports related specifically to compliance are included in the federal financial assistance section.

Awards – The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Clemson for its Comprehensive Annual Financial Report for the fiscal year ended June 30, 2024. In order to be awarded a Certificate of Achievement, the City of Clemson published an easily readable and efficiently organized Comprehensive Annual Financial Report. This report satisfied both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current Comprehensive Annual Financial Report continues to meet the Certificate of Achievement Program requirements. Therefore, we are submitting the report to the GFOA to determine its eligibility for another certificate.

Acknowledgements – The preparation of the Comprehensive Annual Financial Report was made possible by the efficient and dedicated services of the entire City of Clemson administration and the accounting firm of Mauldin & Jenkins, LLC. We would like to express our sincere appreciation to all of the individuals who assisted and contributed to the preparation of this report.

In closing, we would also like to thank the mayor and members of Clemson’s governing body for their interest and support in planning and conducting the financial operations of the City in a responsible and progressive manner.

Respectfully submitted,



David A. Blondeau
City Administrator



Leslie Wilder
Finance Director



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**City of Clemson
South Carolina**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

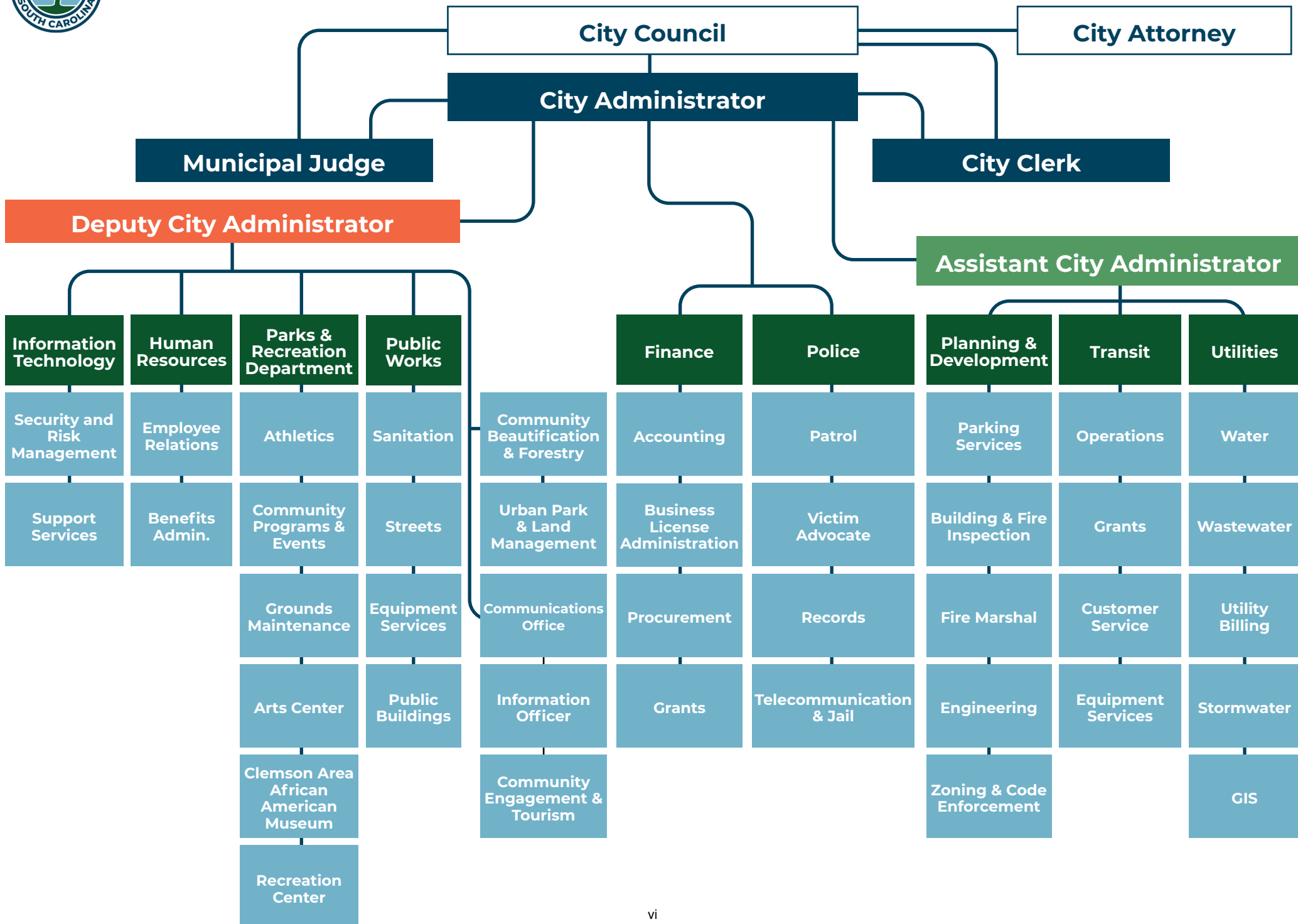
June 30, 2024

Christopher P. Morill

Executive Director/CEO



City of Clemson Organization Chart



Principal Officials

GOVERNING BODY



Robert Halfacre, Mayor

Lillian Scott, Mayor Pro-Tempore

Alma Evans

John Fulmer

Adam Jones

Dr. Windsor Westbrook Sherrill

Alesia A. Smith

ADMINISTRATION

David A. Blondeau, MPA
City Administrator

Allison Gantte, MPA
Deputy City Administrator

Nathan Woods, MCRP
Assistant City Administrator

Jeremiah Jackson, BS, MBL
Municipal Clerk

Tracy Taylor
Director of Human Resources

Leslie Wilder, BS
Director of Finance

Jorge Campos, MSCJ
Chief of Police

James E. Bennett III, MED
Director of Parks & Recreation

Cody Lingefelt
Director of Public Works

Benjamin N. McGill
Director of Utilities

Iva N. Munn
Municipal Judge

Lowell C. Arwood II, BBA
Director of Information Technology

Brian Fisher
Director of Clemson Area Transit System

FINANCIAL SECTION



Independent Auditor's Report

**The Honorable Mayor and Members
of the City Council
Clemson, South Carolina**

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the **City of Clemson, South Carolina** (the "City"), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City as of June 30, 2025, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual – General Fund, the Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual – American Rescue Plan Act Fund, the Schedules of the City's Proportionate Share of the Net Pension Liability, and the Schedules of Employer Contributions be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual nonmajor fund financial statements and schedules, the budgetary comparison schedules, the Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards*, and the Uniform Schedule of Court Fines, Assessments, and Surcharges, as required by the State of South Carolina (collectively the "Supplementary Information") are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the accompanying supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required By Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 18, 2025, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Clemson, South Carolina's internal control over financial reporting and compliance.



Columbia, South Carolina
December 18, 2025

CITY OF CLEMSON, SOUTH CAROLINA

MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2025

As management of the City of Clemson, South Carolina, (the "City"), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the year ended June 30, 2025. We encourage readers to read the information presented here in conjunction with additional information that we have furnished in the City's financial statements, which follow this narrative.

Financial Highlights

- The City's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources at June 30, 2025, by \$114,494,041 (net position). Of this amount, \$25,282,953 (unrestricted net position) may be used to meet Clemson's ongoing obligations to its citizens and creditors.
- The City's total net position increased by \$17,036,196, primarily due to the \$10.8 million increase in the net investment in capital assets and the \$8.8 million increase in the unrestricted net position which was attributed to the increases from the charges for service, interest revenue, and tax revenue.
- Revenues increased by \$3,602,572 while expenses increased by \$4,670,520.
- At the close of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$50,056,343, an increase of approximately \$7.7 million from the prior year.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was approximately \$16.5 million or 70.9% of total General Fund expenditures for the current fiscal year.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business. All governmental and business-type activities are consolidated to arrive at a total for the Primary Government. There are two government-wide statements, the statement of net position and the statement of activities, which are described below.

The statement of net position presents information on all of the City's assets plus deferred outflows of resources and liabilities plus deferred inflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating. It is important to note that this statement consolidates the governmental funds' current financial resources (short-term) with capital assets and long-term liabilities.

MANAGEMENT'S DISCUSSION AND ANALYSIS

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

The governmental activities of the City include general government, municipal court, public safety, public works, culture and recreation, tourism, and housing and development. Property taxes, business licenses, fees, permits, and state and federal grants finance most of these activities. The business-type activities are those that the City charges customers to provide. These include water, sewer, stormwater, sanitation, parking, and public transportation.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into two categories, governmental funds and proprietary funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City maintains governmental funds to account for the following activities: **General, Special Revenue** (Local Hospitality Fee, Community Development, Accommodations, E-911 Fund, Local Accommodations, Public Arts Fund, Park Land Fund, Local Hospitality Tax, Twelve Mile Park Fund, ARPA Fund, Rental Property Building Fund, Police Confiscation Fund, and Hospitality and Tourism Events Fund), **Debt Service, Capital Projects** (Nettles Park Expansion, Arts Center/CAAAM Fund, Clemson Park Redevelopment Fund, and Green Crescent Trail Fund), and **Internal Service** (Self Insurance Fund).

Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund and any other major governmental fund. Data from the other governmental funds are combined into a single, aggregated column. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report. The City adopts an annual budget for its General Fund, Debt Service Funds, and Special Revenue Funds. Budgetary comparison statements have been provided for these funds to demonstrate compliance with the individual budgets.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Proprietary funds. Services for which the government charges customers a fee are generally reported in proprietary funds. The Water Fund, Wastewater Fund, and Transit Fund are major enterprise funds and their business-like activities are reported with detail, including cash flows. The Stormwater Fund, Sanitation Fund, and Parking Services Fund are nonmajor enterprise funds.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information. The combining statements referred to earlier in connection with nonmajor governmental funds are presented immediately following the notes to the financial statements. Additionally, certain required supplementary information related to the City's defined benefit pension plans and post-retirement benefit plan is included. This report also includes information related to the collection and distribution of fines, assessments and surcharges, as required by the State of South Carolina.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. Assets and deferred outflows of resources exceed liabilities and deferred inflows of resources by \$114,494,041 at the close of the most recent fiscal year.

The City of Clemson's Net Position

	Governmental Activities		Business-type Activities		Total		Percentage Change
	2025	2024	2025	2024	2025	2024	
Current and other assets	\$ 40,249,596	\$ 40,172,785	\$ 49,067,944	\$ 23,635,329	\$ 89,317,540	\$ 63,808,114	40.0%
Capital assets,							
net of depreciation	34,741,600	30,379,059	68,967,983	58,973,395	103,709,583	89,352,454	16.1%
Total assets	74,991,196	70,551,844	118,035,927	82,608,724	193,027,123	153,160,568	26.0%
Deferred outflow s	4,411,492	5,457,918	2,694,675	3,488,976	7,106,167	8,946,894	
of resources	4,411,492	5,457,918	2,694,675	3,488,976	7,106,167	8,946,894	-20.6%
Current liabilities	7,614,837	9,593,100	4,874,185	6,494,514	12,489,022	16,087,614	-22.4%
Long-term liabilities	18,514,588	22,531,209	49,619,698	23,755,811	68,134,286	46,287,020	47.2%
Total liabilities	26,129,425	32,124,309	54,493,883	30,250,325	80,623,308	62,374,634	29.3%
Deferred inflow s	3,216,920	1,568,709	1,799,021	706,274	5,015,941	2,274,983	
of resources	3,216,920	1,568,709	1,799,021	706,274	5,015,941	2,274,983	120.5%
Net Position:							
Net investment in							
capital assets	28,607,008	21,012,408	46,740,264	43,563,750	75,347,272	64,576,158	16.7%
Restricted	12,892,136	15,578,343	971,680	847,933	13,863,816	16,426,276	-15.6%
Unrestricted	8,557,199	5,725,993	16,725,754	10,729,418	25,282,953	16,455,411	53.6%
Total net position	\$ 50,056,343	\$ 42,316,744	\$ 64,437,698	\$ 55,141,101	\$ 114,494,041	\$ 97,457,845	17.5%

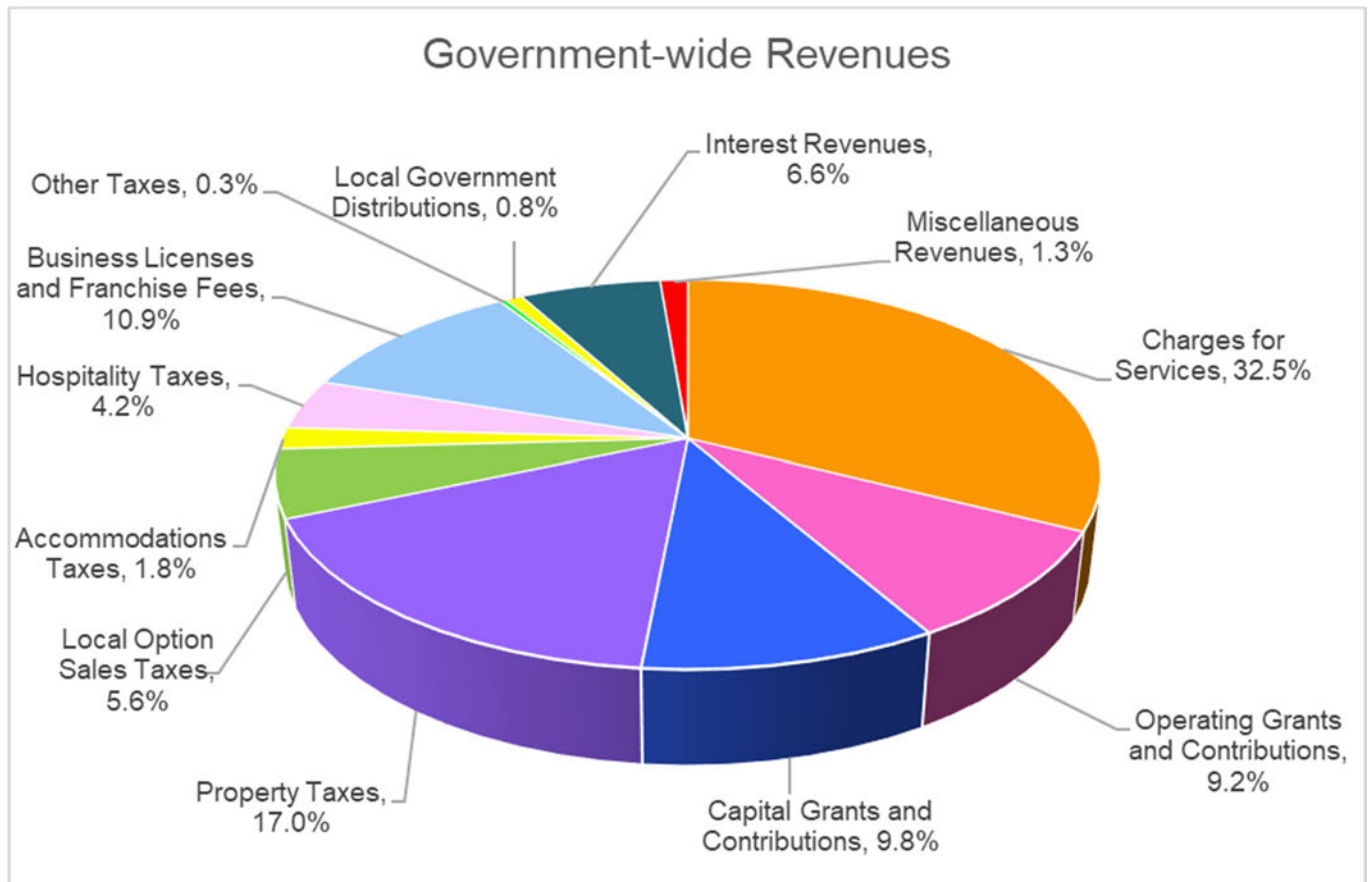
MANAGEMENT'S DISCUSSION AND ANALYSIS

Government-wide Financial Analysis (Continued)

By far the largest portion of the City's net position (66%) reflects its net investment in capital assets (e.g., land, buildings, machinery, equipment, and infrastructure); less any related debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to its citizens; consequently, these assets are not available for future spending.

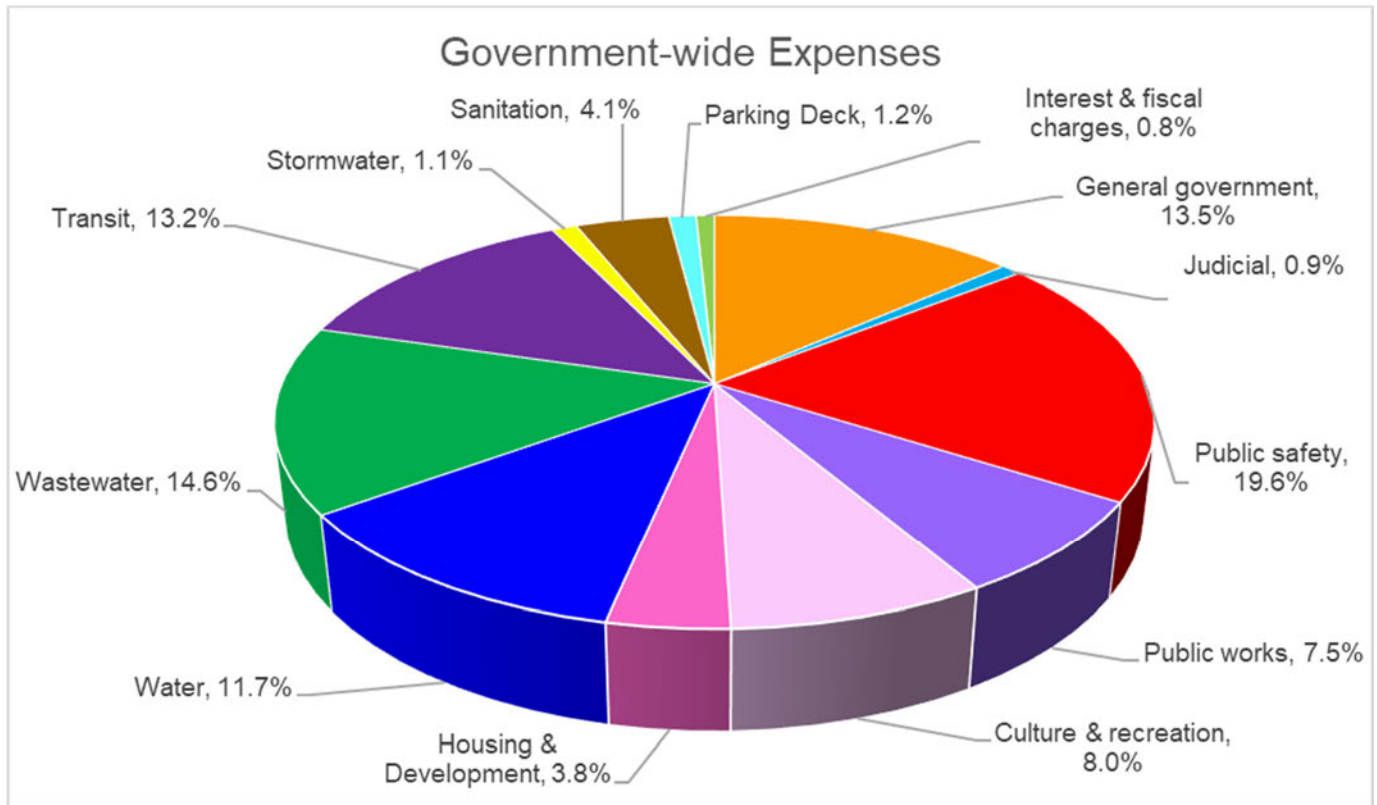
An additional portion of the City's net position (12%) represents resources that are subject to external restrictions on how they may be used.

At the end of the current fiscal year, the City is able to report positive balances in net position for governmental activities and business-type activities. The same situation held true for the prior fiscal year for both governmental activities and business-type activities.



MANAGEMENT'S DISCUSSION AND ANALYSIS

Government-wide Financial Analysis (Continued)



The City's total revenues increased by almost 6.8% to approximately \$56.8 million. This is primarily the result of an increase in taxes and interest income in the governmental activities and the increase in charges for services and interest income in the business-type activities. Approximately 32.5% of the City's revenues are generated from charges for services. Additionally, approximately 22.6% is generated by property taxes and local option sales taxes, 19% from the capital and operating grants and contributions, and 10.9% is generated by business license and franchise fees.

The total costs of all programs and services increased by approximately \$4.7 million, or 13.3%. The City's expenses cover a wide range of services with approximately 26.3% related to water and sewer, 19.6% related to public safety, 13.2% related to transit, and 13.5% related to general government.

MANAGEMENT'S DISCUSSION AND ANALYSIS

The City of Clemson's Changes in Net Position

	Governmental Activities		Business-type Activities		Total		Percentage Change
	2025	2024	2025	2024	2025	2024	
Revenues:							
Program revenues:							
Charges for services	\$ 1,631,687	\$ 1,757,388	\$ 16,820,354	\$ 11,823,882	\$ 18,452,041	\$ 13,581,270	35.9%
Operating grants and contributions	1,045,256	911,910	4,194,635	9,080,787	5,239,891	9,992,697	-47.6%
Capital grants and contributions	4,715,908	3,285,016	822,920	2,978,174	5,538,828	6,263,190	-11.6%
General revenues:							
Property taxes	9,658,070	8,383,678	-	-	9,658,070	8,383,678	15.2%
Local Option sales tax	3,193,911	3,014,372	-	-	3,193,911	3,014,372	6.0%
Accommodation tax	1,011,647	901,661	-	-	1,011,647	901,661	12.2%
Hospitality tax	2,390,980	2,455,471	-	-	2,390,980	2,455,471	-2.6%
Business Licenses and Franchise Fees	6,175,753	4,682,671	-	-	6,175,753	4,682,671	31.9%
Other taxes	172,165	523,592	-	-	172,165	523,592	-67.1%
Local government distributions, not restricted for specific purposes	462,359	441,537	-	-	462,359	441,537	4.7%
Interest Income	1,839,496	1,667,972	1,901,881	732,233	3,741,377	2,400,205	55.9%
Gain on sale of capital assets	18,166	3,903	37,952	31,311	56,118	35,214	59.4%
Miscellaneous revenues	258,201	361,143	445,938	158,006	704,139	519,149	35.6%
Total revenues	32,573,599	28,390,314	24,223,680	24,804,393	56,797,279	53,194,707	6.8%
Current expenses:							
General government	5,387,285	4,001,804	-	-	5,387,285	4,001,804	34.6%
Judicial	355,118	401,547	-	-	355,118	401,547	-11.6%
Public safety	7,839,400	7,021,583	-	-	7,839,400	7,021,583	11.6%
Public works	2,976,587	2,734,506	-	-	2,976,587	2,734,506	8.9%
Culture and recreation	3,181,129	4,109,880	-	-	3,181,129	4,109,880	-22.6%
Housing and development	1,495,424	1,324,533	-	-	1,495,424	1,324,533	12.9%
Interest and fiscal charges	300,328	271,493	-	-	300,328	271,493	10.6%
Water	-	-	4,670,092	4,070,756	4,670,092	4,070,756	14.7%
Wastewater	-	-	5,791,315	4,836,641	5,791,315	4,836,641	19.7%
Transit	-	-	5,248,934	5,261,693	5,248,934	5,261,693	-0.2%
Stormwater	-	-	435,315	447,771	435,315	447,771	-2.8%
Sanitation	-	-	1,613,946	361,998	1,613,946	361,998	345.8%
Parking Deck	-	-	466,210	246,358	466,210	246,358	89.2%
Total expenses	21,535,271	19,865,346	18,225,812	15,225,217	39,761,083	35,090,563	13.31%
Increase (decrease) in net position, before transfers	11,038,328	8,524,968	5,997,868	9,579,176	17,036,196	18,104,144	
Transfers	(3,298,729)	(2,805,749)	3,298,729	2,805,749	-	-	
Increase (decrease) in net position	7,739,599	5,719,219	9,296,597	12,384,925	17,036,196	18,104,144	
Net position, beginning of year	42,316,744	36,597,525	55,141,101	42,756,176	97,457,845	79,353,701	
Net position, end of year	\$ 50,056,343	\$ 42,316,744	\$ 64,437,698	\$ 55,141,101	\$ 114,494,041	\$ 97,457,845	

MANAGEMENT'S DISCUSSION AND ANALYSIS

Governmental Activities.

Governmental activities increased the City's net position by \$7,739,599. The key elements of this increase are as follows:

- Increase in revenues from property taxes and local option sales taxes of approximately \$1.45 million, or 12.8%, primarily due to the increase in assessed values along with a millage increase of 3 mills, or 3.3%. The increase of 8.1% in the city's total taxable assessed value was primarily due to the final construction of several large commercial properties and the sale of many new and existing homes that saw a large increase in value due to the limited supply available with a large demand for housing in this area. South Carolina is one of the fastest growing states and the continued growth of Clemson University's student population has caused a high demand for housing.
- The increase in interest revenues of \$171,524 is the direct result of higher interest rates along with increased bank and investment balances due to unspent bond proceeds.
- Increase of \$1,187,150, or 13.9%, in the revenues from business licenses and franchise fee taxes, hospitality taxes, accommodation taxes, and other taxes, which is primarily due to the increase in the cost of goods and utilities due to inflation, along with the business license revenues collected for the construction of a new large apartment complex. Business licenses, hospitality, and accommodation taxes are calculated on gross receipts from the sale of applicable goods and construction projects within the city.
- The City's increase in revenues was met with an increase in expenses; however, its revenues were still greater than the expenses by the \$7.7 million. These increased revenues resulted in an increase in the unrestricted net position of approximately \$2,831,000.

Business-type Activities.

Revenues in the business-type activities primarily comprise of charges for services, which accounts for almost 69.4% of the total, and capital and operating grants and contributions, which comprise almost 20.7% of the total. Business-type activities increased the City's net position by almost \$9.3 million. The key elements of this increase are as follows:

- The Water Fund reported an increase in net position of almost \$4 million. The change was mostly due to an increase in revenues from the charges for services in the amount of \$680,000, an increase of \$663,000 in impact fees, and an increase of \$157,700 in nonoperating revenues.
- The Wastewater Fund reported an increase in net position of \$6.9 million. The change was mostly due to an increase in impact fees of \$1.9 million, an increase in revenues from the charges for services in the amount of \$467,400, and an increase of \$1.45 million in nonoperating revenues of which \$1,500,000 was a South Carolina state appropriation for a sewer treatment expansion project.

Financial Analysis of the City's Funds

Governmental funds. The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

MANAGEMENT'S DISCUSSION AND ANALYSIS

General Fund

The General Fund is the chief operating fund of the City. At the end of the fiscal year ending June 30, 2025, the nonspendable fund balance was \$19,365 which consists of prepaid items; the restricted fund balance was \$2,247,748 which is to be used for the upkeep of the Calhoun-Clemson monument, the Abernathy Park project, the downtown streetscape project, a swing set at Dawson Park, and the Totties Place Park upgrade; the committed fund balance of the General Fund was \$1,482,034 for the paving of city streets and funding unground power line projects when feasible; and unassigned balance was \$16,508,827, while the total fund balance was \$20,257,974.

As a measure of the General Fund's liquidity, it may be useful to compare fund balance to total fund expenditures. The nonspendable fund balance represents less than 1% of total general fund expenditures, restricted fund balance represents 9.7% of total general fund expenditures, committed fund balance represents 6.4%, and unassigned fund balance represents 70.9%, while total fund balance represents 87% of that same amount.

The General Fund's fund balance increased by \$3.5 million due to the increase in property taxes, business licenses, and building permits. The City's millage increased by 3 mills along with a \$10.3 million increase in the assessed values brought in an additional \$1.4 million. Building permits and business licenses increased by approximately \$1.4 million primarily due to the increase in construction projects beginning during FY 2025.

Proprietary funds. The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

As of June 30, 2025, unrestricted net position of the Water Fund was \$4,793,473, an increase of \$1,660,364; and this was primarily a result of the increase from the impact fees and charges for water services. The Wastewater Fund unrestricted net position as of June 30, 2025, was \$8,812,240, which is an increase of \$5,008,076; and this was also the result of an increase from impact fees and charges for wastewater services. These increases were the result of the largest apartment construction project in Clemson history, along with increased rates to enable the City to have the funds needed for future projects and debt coverage, and the \$1.5 million received from State appropriations. The Transit Fund unrestricted net position as of June 30, 2025, was \$1,417,151, a decrease of \$385,277, which was the result of the decrease in federal grants received in FY 2025.

General Fund Budgetary Highlights

In the final adopted 2025 budget, the General Fund's expenditures budget totaled \$26,334,700. For purposes of the annual financial report, excluding other financing sources, the original budgeted revenues were \$20,308,200, and the final \$20,705,400, which was increased due to the recognition of fire impact fees. At year-end, General Fund actual revenues totaled \$23,289,499, which was \$2,584,099 more than the final budget, not including transfers in and out. At year-end, actual expenditures totaled \$23,266,506, creating a budget variance in total expenditures of \$2,942,836. The variance was due to total expenditures in all functions of the general fund being less than the final budget with the only exception being in debt service.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Capital Asset and Debt Administration

Capital assets. The City's investment in capital assets for its governmental and business-type activities as of June 30, 2025, amounts to \$103,527,306 (net of accumulated depreciation). This investment in capital assets includes land, other improvements, buildings, machinery and equipment, and infrastructure. Major capital asset transactions during the year included donated utility infrastructure along with the purchase of a new fire truck, a new emergency response vehicle, 8 new police vehicles, 4 new work trucks, a new pool vehicle for transit, a new dump truck, a new garbage truck, a sewer camera truck, a sewer vacuum trailer, a new skid steer with trailer, additions to the Green Crescent Trail, utility projects funded through the American Rescue Plan, new sidewalks in the Abel neighborhood, Highway 93 waterline improvements, stormwater improvements on Holly Avenue, a new skatepark in Clemson Park, and additional parking, a new dog park, and 8 new pickleball courts at Nettles Park. The net increase (including additions and deductions) was \$14,587,431, or 16.40% above last year.

The City of Clemson's Capital Assets (net of depreciation)

	Governmental Activities		Business-type Activities		Total	
	2025	2024	2025	2024	2025	2024
Land	\$ 3,517,282	\$ 3,323,282	\$ 916,826	\$ 916,826	\$ 4,434,108	\$ 4,240,108
Construction in progress	3,592,601	1,657,495	13,744,358	3,938,829	17,336,959	5,596,324
Buildings	12,368,440	12,758,663	5,378,695	5,552,243	17,747,135	18,310,906
Land improvements	1,309,418	1,241,080	-	-	1,309,418	1,241,080
Vehicles	2,650,222	1,268,903	-	-	2,650,222	1,268,903
Machinery and equipment	753,881	817,123	12,038,534	12,683,914	12,792,415	13,501,037
Infrastructure	10,436,657	9,057,931	36,820,392	35,723,586	47,257,049	44,781,517
Total	<u>\$ 34,628,501</u>	<u>\$ 30,124,477</u>	<u>\$ 68,898,805</u>	<u>\$ 58,815,398</u>	<u>\$ 103,527,306</u>	<u>\$ 88,939,875</u>

Additional information on the City's capital assets can be found in Note 7 of this report.

Long-term Debt

As of June 30, 2025, the City has outstanding debt totaling \$8.16 million in general and special obligation bonds, \$40.1 million in revenue bonds, \$3.14 million in state revolving fund (SRF) loans, and \$356,000 in financed purchases. The general obligation bonds were issued to help finance a new fire station, the up-fit and repurpose for more office space in City Hall, the Littlejohn Community Center expansion, and the Police Station expansion project. The special obligation bonds were issued to finance pickle ball courts, a new dog park, and additional parking at Nettles Park; a new skate park, splash pad and a new building structure at Clemson Park; and additions to the Green Crescent Trail. The new revenue bonds were issued for the City's portion of the Pendleton-Clemson-Anderson County regional wastewater treatment plant upgrade along with approximately \$13 million of other water and wastewater infrastructure projects, and the other revenue bonds were issued to finance the Cochran Road wastewater treatment plant expansion. The SRF loans were used to finance improvements to the water and wastewater infrastructure. The financed purchases were used for acquiring a knuckleboom, a sewer jet spray truck and a front loader garbage truck.

MANAGEMENT'S DISCUSSION AND ANALYSIS

	Governmental Activities		Business-type Activities		Total	
	2025	2024	2025	2024	2025	2024
General and Special						
Obligation Bonds	\$ 8,157,517	\$ 8,921,170	\$ -	\$ -	\$ 8,157,517	\$ 8,921,170
Revenue Bonds	-	-	40,058,831	11,156,987	40,058,831	11,156,987
Financed Purchases	70,000	105,000	286,000	427,000	356,000	532,000
State Revolving Fund Loans	-	-	3,140,237	3,559,714	3,140,237	3,559,714
Total	<u>\$ 8,227,517</u>	<u>\$ 9,026,170</u>	<u>\$ 43,485,068</u>	<u>\$ 15,143,701</u>	<u>\$ 51,712,585</u>	<u>\$ 24,169,871</u>

Additional information on the City's long-term debt can be found in Note 8 of this report.

Future Outlook

The management of the City of Clemson holds the philosophy that in order to secure a fiscally stable municipal government the budget process should be a "team effort". Issues that are important in the budget process include (1) matching revenues with expenses for all funds of the City, (2) maintaining appropriate levels of liquid assets in order to meet cash flow requirements throughout the fiscal year, and (3) ensuring that City services are as cost effective as possible.

During the preparation of future budgets, the City will attempt to continue the high level of service that Clemson residents are accustomed to receiving. The City will also continue to promote the "team approach" in delivery of governmental services. Clemson has historically provided affordable services to its residents, and management believes that this trend will continue.

Requests for Information

This financial report is designed to provide a general overview of the City's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Finance Director, City of Clemson, South Carolina, 1250 Tiger Blvd, Suite 2, Clemson, South Carolina 29631.

CITY OF CLEMSON, SOUTH CAROLINA

STATEMENT OF NET POSITION JUNE 30, 2025

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 16,028,400	\$ 19,859,042	\$ 35,887,442
Investments	22,081,624	10,262,699	32,344,323
Taxes receivable	288,335	-	288,335
Accounts receivable, net of allowances	241,648	1,497,889	1,739,537
Due from other governments	1,279,219	312,721	1,591,940
Lease receivable	269,001	-	269,001
Real estate held for resale	10,660	-	10,660
Inventories	-	582,107	582,107
Prepaid items	41,065	5,000	46,065
Notes receivable	-	168,745	168,745
Restricted cash and cash equivalents	9,644	16,379,741	16,389,385
Capital assets:			
Right-to-use lease, net of accumulated amortization	33,359	-	33,359
Right-to-use subscriptions, net of accumulated amortization	79,740	69,178	148,918
Non-depreciable	7,109,883	14,661,184	21,771,067
Depreciable, net of accumulated depreciation	27,518,618	54,237,621	81,756,239
Total assets	74,991,196	118,035,927	193,027,123
DEFERRED OUTFLOWS OF RESOURCES			
Pension	4,411,492	2,694,675	7,106,167
Total deferred outflows of resources	4,411,492	2,694,675	7,106,167
LIABILITIES			
Accounts payable	1,629,702	2,145,203	3,774,905
Accrued liabilities	313,117	485,655	798,772
Unearned revenues	4,157,477	-	4,157,477
Other liabilities	151,812	889,109	1,040,921
Claims payable	195,963	-	195,963
Long-term liabilities:			
Due within one year	1,166,766	1,354,218	2,520,984
Due in more than one year	7,762,594	42,481,961	50,244,555
Other long-term liabilities due in more than one year:			
Net pension liability	10,751,994	7,137,737	17,889,731
Total liabilities	26,129,425	54,493,883	80,623,308
DEFERRED INFLOWS OF RESOURCES			
Pension	2,966,352	1,799,021	4,765,373
Lease receipts	250,568	-	250,568
Total deferred inflows of resources	3,216,920	1,799,021	5,015,941
NET POSITION			
Net investment in capital assets	28,607,008	46,740,264	75,347,272
Restricted for:			
Public safety	351,609	-	351,609
Public works	1,095,000	-	1,095,000
Culture and recreation	3,657,994	-	3,657,994
Housing and development	140,079	-	140,079
Tourism	1,617,477	-	1,617,477
Capital projects	5,871,262	-	5,871,262
Debt service	158,715	971,680	1,130,395
Unrestricted	8,557,199	16,725,754	25,282,953
Total net position	\$ 50,056,343	\$ 64,437,698	\$ 114,494,041

The accompanying notes are an integral part of these financial statements.

CITY OF CLEMSON, SOUTH CAROLINA

STATEMENT OF ACTIVITIES FOR THE FISCAL YEAR ENDED JUNE 30, 2025

Functions/Programs	Program Revenues				Net (Expenses) Revenues and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		
					Governmental Activities	Business-type Activities	Total
Primary government:							
Governmental activities:							
General government	\$ 5,387,285	\$ 317,918	\$ 983,438	\$ -	\$ (4,085,929)	\$ -	\$ (4,085,929)
Judicial	355,118	-	-	-	(355,118)	-	(355,118)
Public safety	7,839,400	598,259	46,199	-	(7,194,942)	-	(7,194,942)
Public works	2,976,587	350,007	-	-	(2,626,580)	-	(2,626,580)
Culture and recreation	3,181,129	365,503	15,619	4,715,908	1,915,901	-	1,915,901
Housing and development	1,495,424	-	-	-	(1,495,424)	-	(1,495,424)
Interest on long-term debt	300,328	-	-	-	(300,328)	-	(300,328)
Total governmental activities	21,535,271	1,631,687	1,045,256	4,715,908	(14,142,420)	-	(14,142,420)
Business-type activities:							
Water	4,670,092	6,075,039	4,410	700,596	-	2,109,953	2,109,953
Wastewater	5,791,315	8,067,124	1,522,144	122,324	-	3,920,277	3,920,277
Transit	5,248,934	2,500	2,668,081	-	-	(2,578,353)	(2,578,353)
Stormwater	435,315	804,185	-	-	-	368,870	368,870
Sanitation	1,613,946	1,360,356	-	-	-	(253,590)	(253,590)
Parking services	466,210	511,150	-	-	-	44,940	44,940
Total business-type activities	18,225,812	16,820,354	4,194,635	822,920	-	3,612,097	3,612,097
Total primary government	\$ 39,761,083	\$ 18,452,041	\$ 5,239,891	\$ 5,538,828	(14,142,420)	3,612,097	(10,530,323)
General revenues:							
Property taxes					9,658,070	-	9,658,070
Local options sales tax					3,193,911	-	3,193,911
Accommodation tax					1,011,647	-	1,011,647
Hospitality tax					2,390,980	-	2,390,980
Business license and franchise fee tax					6,175,753	-	6,175,753
Other taxes					172,165	-	172,165
Local government distributions, not restricted for specific purposes					462,359	-	462,359
Interest income					1,839,496	1,901,881	3,741,377
Gain on sale of capital assets					18,166	37,952	56,118
Miscellaneous revenues					258,201	445,938	704,139
Transfers					(3,298,729)	3,298,729	-
Total general revenues and transfers					21,882,019	5,684,500	27,566,519
Change in net position					7,739,599	9,296,597	17,036,196
Net position, beginning of year					42,316,744	55,141,101	97,457,845
Net position, end of year					\$ 50,056,343	\$ 64,437,698	\$ 114,494,041

The accompanying notes are an integral part of these financial statements.

CITY OF CLEMSON, SOUTH CAROLINA

BALANCE SHEET GOVERNMENTAL FUNDS JUNE 30, 2025

	General Fund	American Rescue Plan Act Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 8,666,144	\$ 662,980	\$ 6,430,092	\$ 15,759,216
Investments	14,889,170	869,289	6,323,165	22,081,624
Taxes receivable, net of allowances	275,677	-	12,658	288,335
Accounts receivable, net of allowances	173,915	-	67,733	241,648
Intergovernmental receivables	1,110,090	-	169,129	1,279,219
Lease receivable	269,001	-	-	269,001
Real estate held for resale	-	-	10,660	10,660
Prepaid items	19,365	-	21,700	41,065
Restricted cash and cash equivalents	-	-	9,644	9,644
Total assets	<u>\$ 25,403,362</u>	<u>\$ 1,532,269</u>	<u>\$ 13,044,781</u>	<u>\$ 39,980,412</u>
LIABILITIES				
Accounts payable	\$ 1,436,377	\$ -	\$ 181,925	\$ 1,618,302
Retainage payable	45,742	-	33,463	79,205
Accrued liabilities	156,745	-	3,409	160,154
Unearned revenues	2,918,116	1,113,381	125,980	4,157,477
Other accrued liabilities	151,812	-	-	151,812
Due to other governments	23,192	-	-	23,192
Total liabilities	<u>4,731,984</u>	<u>1,113,381</u>	<u>344,777</u>	<u>6,190,142</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	162,836	-	7,476	170,312
Lease receipts	250,568	-	-	250,568
Total deferred inflows of resources	<u>413,404</u>	<u>-</u>	<u>7,476</u>	<u>420,880</u>
FUND BALANCES				
Nonspendable	19,365	-	32,360	51,725
Restricted				
Public safety	-	-	351,609	351,609
Public works	1,095,000	-	-	1,095,000
Culture and recreation	1,152,748	-	2,505,246	3,657,994
Housing and development	-	-	140,079	140,079
Tourism	-	-	1,617,477	1,617,477
Capital projects	-	418,888	7,723,429	8,142,317
Debt service	-	-	158,715	158,715
Committed	1,482,034	-	-	1,482,034
Assigned	-	-	163,613	163,613
Unassigned	16,508,827	-	-	16,508,827
Total fund balances	<u>20,257,974</u>	<u>418,888</u>	<u>12,692,528</u>	<u>33,369,390</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 25,403,362</u>	<u>\$ 1,532,269</u>	<u>\$ 13,044,781</u>	<u>\$ 39,980,412</u>

The accompanying notes are an integral part of these financial statements.

CITY OF CLEMSON, SOUTH CAROLINA

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION JUNE 30, 2025

Amounts reported for governmental activities in the Statement of Net Position are different because:

Fund balances, end of year	\$	33,369,390
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		34,741,600
Other long term assets are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds. These amounts are:		
Property taxes		170,312
Deferred outflows of resources related to the recording of the net pension liability are recognized as expense over time and, therefore, are not reported in the funds.		4,411,492
Deferred inflows of resources related to the recording of the net pension liability are not due and payable in the current period and, therefore, are not reported in the funds.		(2,966,352)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.		
Compensated absences	\$	(602,918)
Lease payable		(31,794)
Subscriptions payable		(67,131)
General obligation bonds		(8,157,517)
Financed purchases		(70,000)
Net pension liability		(10,751,994)
Total long-term liabilities		(19,681,354)
The internal service fund is used by management to charge the cost of insurance to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the Statement of Net Position.		61,821
Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due.		(50,566)
Net position of governmental activities, end of year	\$	<u>50,056,343</u>

The accompanying notes are an integral part of these financial statements.

CITY OF CLEMSON, SOUTH CAROLINA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	General Fund	American Rescue Plan Act Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:				
Property taxes	\$ 9,226,847	\$ -	\$ 415,163	\$ 9,642,010
Local option sales taxes	3,053,699	-	140,212	3,193,911
Local accommodations taxes	-	-	531,644	531,644
Local hospitality taxes/fees	-	-	2,390,980	2,390,980
Licenses and permits	6,175,753	-	-	6,175,753
Intergovernmental	1,669,793	4,185,908	478,821	6,334,522
Charges for services	1,407,551	-	126,115	1,533,666
Fines and forfeitures	98,021	-	-	98,021
Interest income	1,027,679	71,251	740,566	1,839,496
Contributions	541,169	-	-	541,169
Miscellaneous	88,987	-	169,214	258,201
Total revenues	<u>23,289,499</u>	<u>4,257,159</u>	<u>4,992,715</u>	<u>32,539,373</u>
Expenditures:				
Current:				
General government	5,499,208	-	-	5,499,208
Judicial	355,118	-	-	355,118
Public safety	7,263,554	-	66,136	7,329,690
Public works	2,553,060	-	-	2,553,060
Culture and recreation	2,309,727	-	273,289	2,583,016
Housing and development	1,480,637	-	9,517	1,490,154
Tourism	-	-	628,650	628,650
Capital outlay	3,638,143	-	2,352,928	5,991,071
Debt service:				
Principal retirement	165,778	-	768,611	934,389
Interest	1,281	-	299,047	300,328
Total expenditures	<u>23,266,506</u>	<u>-</u>	<u>4,398,178</u>	<u>27,664,684</u>
Excess of revenues over expenditures	<u>22,993</u>	<u>4,257,159</u>	<u>594,537</u>	<u>4,874,689</u>
Other financing sources (uses):				
Transfers in	4,521,888	-	2,196,614	6,718,502
Transfers out	(980,293)	(4,185,908)	(4,551,270)	(9,717,471)
Sale of capital assets	18,166	-	-	18,166
Total other financing sources (uses), net	<u>3,559,761</u>	<u>(4,185,908)</u>	<u>(2,354,656)</u>	<u>(2,980,803)</u>
Net change in fund balances	3,582,754	71,251	(1,760,119)	1,893,886
Fund balances, beginning of year	<u>16,675,220</u>	<u>347,637</u>	<u>14,452,647</u>	<u>31,475,504</u>
Fund balances, end of year	<u><u>\$ 20,257,974</u></u>	<u><u>\$ 418,888</u></u>	<u><u>\$ 12,692,528</u></u>	<u><u>\$ 33,369,390</u></u>

The accompanying notes are an integral part of these financial statements.

CITY OF CLEMSON, SOUTH CAROLINA

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES FOR THE FISCAL YEAR ENDED JUNE 30, 2025

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances - total governmental funds	\$	1,893,886
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Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation and amortization expense. This is the amount by which capital outlays exceeded depreciation and amortization in the current period.

Capital outlays	\$	6,571,254	
Amortization expense		(141,483)	
Depreciation expense		<u>(1,716,209)</u>	
			4,713,562

The net effect of various miscellaneous transactions involving capital assets (i.e. sales, trade-ins, and donations) is to increase net position.	(51,261)
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Property taxes	16,060
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The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.

Repayment of the principal of long-term debt	934,389
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Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Compensated absences	\$	102,784	
Net pension liability, net of related deferred outflows and inflows of resources		<u>315,352</u>	
			418,136

Some transfers between governmental activities and business-type activities including the transfer of long-term assets and long-term liabilities and, therefore, are not reported at the fund level.

Transfer of long-term assets to business-type activities	(299,760)
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The internal service fund is used by management to charge the cost of insurance to individual funds. The net revenue of certain activities of the internal service fund are included in governmental activities in the Statement of Net Position.

114,587

Change in net position of governmental activities	\$	<u><u>7,739,599</u></u>
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The accompanying notes are an integral part of these financial statements.

CITY OF CLEMSON, SOUTH CAROLINA

**STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2025**

	Water Fund	Wastewater Fund	Transit Fund	Nonmajor Enterprise Funds	Total Enterprise Funds	Internal Service Fund
ASSETS						
CURRENT ASSETS						
Cash and cash equivalents	\$ 5,402,545	\$ 12,006,155	\$ 1,569,911	\$ 880,431	\$ 19,859,042	\$ 269,184
Investments	7,083,077	-	2,058,442	1,121,180	10,262,699	-
Accounts receivable, net of allowances	507,190	570,817	169,967	249,915	1,497,889	-
Inventory	459,202	24,322	62,890	35,693	582,107	-
Due from other governments	-	-	312,721	-	312,721	-
Prepaid items	-	-	5,000	-	5,000	-
Notes receivable, current portion	12,516	-	-	-	12,516	-
Total current assets	<u>13,464,530</u>	<u>12,601,294</u>	<u>4,178,931</u>	<u>2,287,219</u>	<u>32,531,974</u>	<u>269,184</u>
NONCURRENT ASSETS						
Restricted cash and cash equivalents	464,051	15,915,690	-	-	16,379,741	-
Notes receivable, net of current portion	156,229	-	-	-	156,229	-
Capital assets:						
Right-to-use subscription, net of accumulated amortization	11,469	14,037	38,209	5,463	69,178	-
Non-depreciable	2,004,163	11,824,582	95,573	736,866	14,661,184	-
Depreciable, net of accumulated depreciation	11,201,712	29,193,679	11,370,147	2,472,083	54,237,621	-
Total noncurrent assets	<u>13,837,624</u>	<u>56,947,988</u>	<u>11,503,929</u>	<u>3,214,412</u>	<u>85,503,953</u>	<u>-</u>
Total assets	<u>27,302,154</u>	<u>69,549,282</u>	<u>15,682,860</u>	<u>5,501,631</u>	<u>118,035,927</u>	<u>269,184</u>
DEFERRED OUTFLOWS OF RESOURCES						
Pension	531,076	846,082	1,127,367	190,150	2,694,675	-
Total deferred outflows of resources	<u>531,076</u>	<u>846,082</u>	<u>1,127,367</u>	<u>190,150</u>	<u>2,694,675</u>	<u>-</u>
LIABILITIES						
CURRENT LIABILITIES						
Accounts payable	401,318	1,640,497	83,530	19,858	2,145,203	11,400
Retainage payable	127,362	84,581	-	18,535	230,478	-
Accrued liabilities	65,607	18,920	24,453	23,021	132,001	-
Other accrued liabilities	876,455	-	-	12,654	889,109	-
Compensated absences	21,313	20,567	10,572	22,089	74,541	-
Claims payable	-	-	-	-	-	195,963
Accrued interest payable	35,717	87,459	-	-	123,176	-
Current portion of revenue bonds payable	378,223	723,889	-	-	1,102,112	-
Current portion of financed purchases	-	87,000	-	55,000	142,000	-
Current portion of subscriptions payable	7,188	8,723	19,256	398	35,565	-
Total current liabilities	<u>1,913,183</u>	<u>2,671,636</u>	<u>137,811</u>	<u>151,555</u>	<u>4,874,185</u>	<u>207,363</u>
NONCURRENT LIABILITIES						
Compensated absences, net of current portion	63,938	61,700	31,715	66,266	223,619	-
Revenue bonds payable, net of current portion	8,299,381	33,797,575	-	-	42,096,956	-
Financed purchases, net of current portion	-	88,000	-	56,000	144,000	-
Subscriptions payable, net of current portion	-	-	17,386	-	17,386	-
Net pension liability	1,406,730	2,241,129	2,986,205	503,673	7,137,737	-
Total noncurrent liabilities	<u>9,770,049</u>	<u>36,188,404</u>	<u>3,035,306</u>	<u>625,939</u>	<u>49,619,698</u>	<u>-</u>
Total liabilities	<u>11,683,232</u>	<u>38,860,040</u>	<u>3,173,117</u>	<u>777,494</u>	<u>54,493,883</u>	<u>207,363</u>
DEFERRED INFLOWS OF RESOURCES						
Pension	354,567	564,864	752,672	126,918	1,799,021	-
Total deferred inflows of resources	<u>354,567</u>	<u>564,864</u>	<u>752,672</u>	<u>126,918</u>	<u>1,799,021</u>	<u>-</u>
NET POSITION						
Net investment in capital assets	10,537,907	21,650,591	11,467,287	3,084,479	46,740,264	-
Restricted for debt service	464,051	507,629	-	-	971,680	-
Unrestricted	4,793,473	8,812,240	1,417,151	1,702,890	16,725,754	61,821
Total net position	<u>\$ 15,795,431</u>	<u>\$ 30,970,460</u>	<u>\$ 12,884,438</u>	<u>\$ 4,787,369</u>	<u>\$ 64,437,698</u>	<u>\$ 61,821</u>

The accompanying notes are an integral part of these financial statements.

CITY OF CLEMSON, SOUTH CAROLINA

**STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

	Water Fund	Wastewater Fund	Transit Fund	Nonmajor Enterprise Funds	Total Enterprise Funds	Internal Service Fund
OPERATING REVENUE						
Charges for service	\$ 5,071,645	\$ 5,527,106	\$ 2,500	\$ 2,424,372	\$ 13,025,623	\$ 2,313,662
Impact fees	953,080	2,476,875	-	-	3,429,955	-
Late fees	50,314	63,143	-	52,811	166,268	-
Parking fees	-	-	-	198,508	198,508	-
Miscellaneous income	57,661	100,218	279,270	8,789	445,938	-
Total operating revenues	6,132,700	8,167,342	281,770	2,684,480	17,266,292	2,313,662
OPERATING EXPENSES						
Personnel	1,241,150	1,035,050	2,320,446	1,391,910	5,988,556	-
Supplies	2,216,607	841,866	481,302	360,900	3,900,675	-
Purchased services	352,596	1,227,518	654,183	349,911	2,584,208	-
Claims expense	-	-	-	-	-	2,199,075
Depreciation expense	557,793	1,133,120	1,761,806	314,102	3,766,821	-
Amortization expense	19,691	21,595	31,197	16,336	88,819	-
Other operating expenses	763	468,343	-	80,727	549,833	-
Total operating expenses	4,388,600	4,727,492	5,248,934	2,513,886	16,878,912	2,199,075
Operating income (loss)	1,744,100	3,439,850	(4,967,164)	170,594	387,380	114,587
NONOPERATING REVENUES (EXPENSES)						
Interest income	599,122	1,042,143	168,719	91,897	1,901,881	-
Gain on sale of capital assets	707	17,145	4,000	16,100	37,952	-
Interest expense and agent fees	(281,492)	(1,063,823)	-	(1,585)	(1,346,900)	-
Intergovernmental	4,410	1,522,144	2,668,081	-	4,194,635	-
Total nonoperating revenues, net	322,747	1,517,609	2,840,800	106,412	4,787,568	-
Income (loss) before capital contributions and transfers	2,066,847	4,957,459	(2,126,364)	277,006	5,174,948	114,587
CAPITAL CONTRIBUTIONS	700,596	122,324	-	299,760	1,122,680	-
TRANSFERS						
Transfers in	1,689,582	2,766,069	553,533	613,380	5,622,564	-
Transfers out	(480,183)	(903,681)	(553,533)	(686,198)	(2,623,595)	-
Total transfers	1,209,399	1,862,388	-	(72,818)	2,998,969	-
Change in net position	3,976,842	6,942,171	(2,126,364)	503,948	9,296,597	114,587
Total net position (deficit), beginning of year	11,818,589	24,028,289	15,010,802	4,283,421	55,141,101	(52,766)
Total net position, end of year	\$ 15,795,431	\$ 30,970,460	\$ 12,884,438	\$ 4,787,369	\$ 64,437,698	\$ 61,821

The accompanying notes are an integral part of these financial statements.

CITY OF CLEMSON, SOUTH CAROLINA

**STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

	Water Fund	Wastewater Fund	Transit Fund	Nonmajor Enterprise Funds	Total Enterprise Funds	Internal Service Fund
CASH FLOWS FROM OPERATING ACTIVITIES						
Receipts from customers and users	\$ 6,123,110	\$ 8,126,931	\$ 781,008	\$ 2,560,833	\$ 17,591,882	\$ -
Receipts from interfund services	-	-	-	-	-	2,345,686
Payments to suppliers	(2,507,025)	(1,574,151)	(6,441,573)	(991,181)	(11,513,930)	-
Payments to employees	(1,093,793)	(965,707)	(462,034)	(1,196,540)	(3,718,074)	(2,174,506)
Net cash provided by (used in) operating activities	<u>2,522,292</u>	<u>5,587,073</u>	<u>(6,122,599)</u>	<u>373,112</u>	<u>2,359,878</u>	<u>171,180</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES						
Transfers in	1,689,582	2,766,069	553,533	613,380	5,622,564	-
Transfers out	(480,183)	(903,681)	(553,533)	(686,198)	(2,623,595)	-
Intergovernmental receipts	-	-	5,766,982	-	5,766,982	-
Net cash provided by (used in) noncapital financing activities	<u>1,209,399</u>	<u>1,862,388</u>	<u>5,766,982</u>	<u>(72,818)</u>	<u>8,765,951</u>	<u>-</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES						
Purchases of capital assets	(1,867,300)	(9,984,680)	(26,491)	(786,721)	(12,665,192)	-
Proceeds from the sale of capital assets	707	17,145	4,000	51,583	73,435	-
Proceeds from the issuance of revenue bonds	6,276,192	23,610,436	-	-	29,886,628	-
Principal paid on financed purchases	-	(86,000)	-	(55,000)	(141,000)	-
Principal paid on revenue bonds	(430,127)	(965,378)	-	-	(1,395,505)	-
Principal paid on subscriptions payable	(19,015)	(20,698)	(25,425)	(15,215)	(80,353)	-
Capital grants received	4,410	1,522,144	-	-	1,526,554	-
Interest and agent fees paid	(262,975)	(990,146)	-	(1,585)	(1,254,706)	-
Net cash provided by (used in) capital and related financing activities	<u>3,701,892</u>	<u>13,102,823</u>	<u>(47,916)</u>	<u>(806,938)</u>	<u>15,949,861</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES						
Interest received	599,122	1,042,143	168,719	91,897	1,901,881	-
Investments purchased	(7,083,077)	-	(2,058,442)	(1,121,180)	(10,262,699)	-
Net cash provided by (used in) investing activities	<u>(6,483,955)</u>	<u>1,042,143</u>	<u>(1,889,723)</u>	<u>(1,029,283)</u>	<u>(8,360,818)</u>	<u>-</u>
Net change in cash	949,628	21,594,427	(2,293,256)	(1,535,927)	18,714,872	171,180
Cash and cash equivalents, beginning of year	<u>4,916,968</u>	<u>6,327,418</u>	<u>3,863,167</u>	<u>2,416,358</u>	<u>17,523,911</u>	<u>98,004</u>
Cash and cash equivalents, end of year	<u>\$ 5,866,596</u>	<u>\$ 27,921,845</u>	<u>\$ 1,569,911</u>	<u>\$ 880,431</u>	<u>\$ 36,238,783</u>	<u>\$ 269,184</u>
Classified as:						
Cash and cash equivalents	\$ 5,402,545	\$ 12,006,155	\$ 1,569,911	\$ 880,431	\$ 19,859,042	\$ 269,184
Restricted assets, cash	464,051	15,915,690	-	-	16,379,741	-
	<u>\$ 5,866,596</u>	<u>\$ 27,921,845</u>	<u>\$ 1,569,911</u>	<u>\$ 880,431</u>	<u>\$ 36,238,783</u>	<u>\$ 269,184</u>

The accompanying notes are an integral part of these financial statements.

CITY OF CLEMSON, SOUTH CAROLINA

**STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

	Water Fund	Wastewater Fund	Transit Fund	Nonmajor Enterprise Funds	Total Enterprise Funds	Internal Service Fund
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES						
Operating income (loss)	\$ 1,744,100	\$ 3,439,850	\$ (4,967,164)	\$ 170,594	\$ 387,380	\$ 114,587
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:						
Depreciation	557,793	1,133,120	1,761,806	314,102	3,766,821	-
Amortization	19,691	21,595	31,197	16,336	88,819	-
Changes in assets and liabilities:						
(Increase) decrease in accounts receivable	(21,799)	(40,411)	499,238	(123,647)	313,381	32,024
(Increase) decrease in inventory	112,592	710	9,704	(2,541)	120,465	-
Decrease in notes receivable	12,209	-	-	-	12,209	-
Decrease in deferred outflow of resources	156,544	249,397	332,310	56,050	794,301	-
Increase (decrease) in accounts payable	50,925	1,079,491	(3,401,651)	(68,298)	(2,339,533)	11,400
Increase (decrease) in accrued liabilities	11,937	(152)	525	15,430	27,740	-
Increase (decrease) in other liabilities	76,460	-	-	(773)	75,687	-
Increase in claims payable	-	-	-	-	-	13,169
Increase (decrease) in compensated absences	(23,933)	(18,949)	(18,713)	58,260	(3,335)	-
Decrease in net pension liability	(389,595)	(620,683)	(827,033)	(139,493)	(1,976,804)	-
Increase in deferred inflows or resources	215,368	343,105	457,182	77,092	1,092,747	-
Net cash provided by (used in) operating activities	<u>\$ 2,522,292</u>	<u>\$ 5,587,073</u>	<u>\$ (6,122,599)</u>	<u>\$ 373,112</u>	<u>\$ 2,359,878</u>	<u>\$ 171,180</u>
SCHEDULE OF NON-CASH CAPITAL AND RELATED FINANCING ACTIVITIES						
Contributions of capital assets	\$ 700,596	\$ 122,324	\$ -	\$ -	\$ 822,920	\$ -
Contributions of capital assets from other funds	-	-	-	299,760	299,760	-
Change in retainage payable	74,174	25,621	-	(1,957)	97,838	-
Bond premium amortization	1,839	6,917	-	-	8,756	-
	<u>\$ 776,609</u>	<u>\$ 154,862</u>	<u>\$ -</u>	<u>\$ 297,803</u>	<u>\$ 1,229,274</u>	<u>\$ -</u>

CITY OF CLEMSON, SOUTH CAROLINA

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2025

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the City of Clemson, South Carolina (the "City") have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the City's accounting policies are described below.

A. Reporting Entity

The City of Clemson was created in 1943 after the freeholders voted to change the name from Calhoun to Clemson. Calhoun was founded sometime before 1900. Currently the City operates under a council form of government with an elected mayor and six council members.

The accompanying financial statements present the government and its component units, which are entities for which the City is considered financially accountable. Blended component units are legally separate entities albeit, in substance, part of the primary government and, therefore are included with data of the primary government. Discretely presented component units are presented separately to emphasize legal separation from the primary government. The City is comprised of the various departments of the General Fund, the Proprietary Funds (water, stormwater, wastewater, sanitation, transit, and parking services), the Debt Service Funds, the Capital Projects Fund, and various other Special Revenue Funds. There are no blended or discretely presented component units included in these financial statements. No entities are excluded that would make the financial statements misleading.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (the Statement of Net Position and the Statement of Activities) report information on all the activities of the primary government. Governmental activities, which are normally supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include: (1.) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment; and (2.) grants or contributions that are restricted to meeting the operational requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported as general revenues.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements have been met.

Governmental fund statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if collected within 60 days of the fiscal year end. Expenditures are recorded when a liability is incurred. However, debt service expenditures, as well as expenditures related to compensated absences, leases, subscription-based information technology arrangements and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal year are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The government reports the following major governmental funds:

The **General Fund** is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The **American Rescue Plan Act Fund** is used to account for monies collected from the U.S. Department of Treasury for COVID-19 Relief.

The government reports the following major proprietary funds:

The **Water Fund** accounts for charges to users for water services and the cost of the operations of the system.

The **Wastewater Fund** accounts for charges to users for sewer services and the cost of operations of the system.

The **Transit Fund** accumulates costs and expenses of providing a transit system to the City of Clemson, Clemson University, and surrounding areas.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation (Continued)

Additionally, the City reports the following fund types:

Special Revenue Funds are used to account for the proceeds of specific revenues that are restricted for specific expenditures other than special assessments, expendable trusts, or major capital projects.

Capital Projects Funds are used to account for major capital projects funded by issuance of general obligation bonds, tax increment bonds, and other financing sources.

Debt Service Funds are used to account for the accumulation of resources and payment of general obligation and the tax increment financing bonds principal and interest from governmental resources.

Proprietary Funds are used to account for those operations that are financed and operated in a manner similar to private business.

Internal Service Funds are used to account for the central management and billing of health and dental insurance.

During the course of operations, the government has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements.

Balances between the funds included in governmental activities are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in the business-type activities are eliminated so that only the net amount is included as internal balances in the business-type activities column. However, interfund services provided and used are not eliminated in the process of consolidation.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation (Continued)

Amounts reported as program revenues include (1.) Charges to customers or applicants for goods, services, or privileges provided, (2.) Operating grants and contributions, and (3.) Capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, all taxes are general revenues.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the fund's primary ongoing operations. The principal operating revenues of the City's proprietary funds are charges to customers for sales and services. The water and wastewater funds also recognize as operating revenue impact fees intended to recover the cost of connecting new customers to the system.

Operating expenses for the proprietary funds include the costs of utility purchases and services, administrative expenses and asset depreciation. All revenues and expenses not meeting this definition are reported as nonoperating.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as they are needed.

D. Budgets and Budgetary Accounting

Budgets are adopted on a basis consistent with GAAP. Annual budgets and supplementary budget appropriations are legally adopted for the General Fund, American Rescue Plan Act Fund, Local Accommodations Tax Fund, Local Hospitality Tax Fund, Local Hospitality Fee Fund, Emergency Telephone System Fund, Tourism Fund, Park Land Fund, Public Arts Fund, 12 Mile Park Fund, and Debt Service Fund. The Community Development Fund adopted a project length budget instead of an annual budget.

The City does not adopt a formal budget for the capital project funds; therefore, no budget comparison is presented for these funds.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Cash and Cash Equivalents and Investments

For purposes of financial statement presentation, the City considers all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased to be cash equivalents. Cash equivalents include amounts in certificates of deposit and money market funds. Cash and cash equivalents are stated at cost which approximates fair value.

Investments are reported at fair value which is determined as follows: short-term investments are reported at cost, which approximates fair value; securities traded on a national or international exchange are valued at the last reported sales price at current exchange rates; securities for which an established market does not exist are reported at the estimated fair value using selling prices for similar investments for which there is an active market. Increases or decreases in the fair value during the year are recognized as a component of interest income.

Certain resources in the City's proprietary funds are classified as restricted on the Statement of Net Position because they are maintained in separate bank accounts as required by certain bond covenants. The 2005 Water A, 2005 Water B, 2015 Water State Revolving Fund Trustee Account, 2009 and 2014 Wastewater State Revolving Fund Trustee Accounts, and 2024 Water and Sewer Accounts are used to segregate resources accumulated for debt service payments over the next twelve months for each of the respective revenue bonds.

F. Receivables

All receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible. Estimated unbilled revenues from utilities are recognized at the end of each fiscal year on a pro rata basis. The unbilled amount is based on billings during the two months following the close of the fiscal year. The allowance for bad debts covers amounts owed from individuals, companies and other entities which have purchased services from City-owned entities, or which have been provided services from the City. The allowance was determined by analysis of the year end receivable balances for those accounts which the City believes will not be collected based on past history.

G. Interfund Receivables and Payables

Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year, as well as all other outstanding balances between funds, are reported as "due to/from other funds". Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances".

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Inventories and Prepaid Items

Proprietary fund inventories consist of construction materials and expendable supplies and are recorded at cost in a perpetual inventory system.

Certain payments made to vendors reflects costs from services applicable to future accounting periods and are recorded as prepaid expenditures in the government-wide and fund financial statements. The consumption method of accounting is used to record prepaid expenditures proportionately over the periods that the services are provided.

I. Capital Assets

Capital assets, which include property, plant, equipment, right-to-use lease assets, right-to-use subscription assets, and infrastructure, (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of more than \$50,000 for buildings and infrastructure and \$10,000 for all others, and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. The City qualifies as a phase 3 government for reporting major general infrastructure assets and therefore elects to record such assets prospectively. However, with the exception of several subdivisions, the City has been tracking the cost and depreciation of its infrastructure since 1973, and such assets are reflected in the accompanying financial statements.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. Costs of major additions and improvements are capitalized as projects are constructed.

Capital assets of the primary government are depreciated/amortized using the straight-line method over the following useful lives:

Buildings	40 years
Building improvements	40 years
Public domain infrastructure	50 years
System infrastructure	50 years
Vehicles	5 - 12 years
Right-to-use lease vehicles	5 - 12 years
Office equipment	5 - 10 years
Right-to-use lease equipment	5 - 10 years
Right-to-use subscription assets	5 - 10 years
Computer equipment	5 - 10 years

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

J. Compensated Absences

It is the government's policy to permit employees to accumulate earned, but unused, vacation pay benefits. There is no liability for unpaid accumulated sick leave since the government does not have a policy to pay any amounts when employees separate from service with the government, and the City estimates the likelihood of future use of accumulated sick leave to be remote.

All vacation pay is accrued when incurred in the government-wide and proprietary fund financial statements. Compensated absences are typically funded by the General Fund.

K. Leases

Lessee

The City is a lessee for noncancellable leases of land, equipment, and vehicles. The City recognizes a lease liability and an intangible right-to-use lease asset in the government-wide financial statements. The City recognizes lease liabilities with an initial, individual value of \$250,000 or more.

At the commencement of a lease, the City initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over the shorter of the lease term or the useful life of the underlying asset.

Key estimates and judgments related to leases include how the City determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments:

- The City uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the City generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option prices that the City is reasonably certain to exercise.

The City monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with other capital assets and lease liabilities are reported with long-term liabilities on the Statement of Net Position.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

K. Leases (Continued)

Lessor

The City is a lessor for noncancellable leases of infrastructure and equipment. The City recognizes a lease receivable and deferred inflow of lease receipts in the Governmental Funds Balance Sheet and the government-wide financial statements. The City recognizes lease receivables with an initial, individual value of \$250,000 or more.

At the commencement of a lease, the City initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments related to leases include how the City determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments:

- The City uses the stated interest rate as the discount rate. When the interest rate is not provided, the City generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease receivable are composed of fixed payments and purchase option prices that the lessee is reasonably certain to exercise.

The City monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease receivable and deferred inflow if certain changes occur that are expected to significantly affect the amount of the lease receivable.

Deferred inflows of lease receipts are reported with deferred inflows of resources and lease receivables are reported with assets on the Statement of Net Position and the Governmental Balance Sheet.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

L. Subscription-Based Information Technology Arrangements (SBITAs)

The City has noncancellable SBITAs of various IT software. The City recognizes a subscription liability and an intangible right-to-use subscription asset in the Proprietary Funds Balance Sheet and the government-wide financial statements. The City recognizes subscription liabilities with an initial, individual value of \$250,000 or more.

At the commencement of a SBITA, the City initially measures the subscription liability at the present value of payments expected to be made during the SBITA term. Subsequently, the subscription liability reduced by the principal portion of the SBITA payments made.

The subscription asset is initially measured as the initial amount of the subscription liability, adjusted for SBITA payments made at or before the SBITA commencement date, plus certain implementation and conversion costs. Subsequently, the subscription asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to SBITAs include how the City determines (1) the discount rate it uses to discount the expected SBITA payments to present value, (2) SBITA term, and (3) SBITA payments:

- The City uses the interest rate charged by the SBITA vendor as the discount rate. When the interest rate charged by the SBITA vendor is not provided, the City generally uses its estimated incremental borrowing rate as the discount rate for SBITAs.
- The SBITA term includes the noncancellable period of the SBITA. SBITA payments included in the measurement of the subscription liability are composed of fixed payments and purchase option prices that the City is reasonably certain to exercise.

The City monitors changes in circumstances that would require a remeasurement of its SBITA and will remeasure the subscription asset and liability if certain changes occur that are expected to significantly affect the amount of the subscription liability.

Subscription assets are reported with other capital assets and subscription liabilities are reported with long-term liabilities on the Statement of Net Position and the Proprietary Funds Balance Sheet.

M. Long-term Obligations

In the government-wide and proprietary fund type financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

M. Long-term Obligations (Continued)

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of the debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

N. Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position reports a separate section for *deferred outflows of resources*. This separate financial statement element represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City had four items that qualified for reporting in this category, all relating to the City's pension plan. (1) Experience gains result from periodic studies by the City's actuary, which adjust the net pension liability for actual experience for certain trend information that was previously assumed, for example the assumed dates of retirement of plan members. (2) Changes in actuarial assumptions adjust the net pension liability and are amortized into pension expense over the expected remaining service lives of plan members. (3) The changes in the City's proportionate share of the collective net pension liability and differences between actual employer contributions and proportionate share of the total plan employer contributions, and (4) The contributions made by the City to the pension plan subsequent to the plan's measurement date and prior to the City's fiscal year end are deferred and amortized against pension expense in subsequent years.

In addition to liabilities, the Statement of Net Position and the Governmental Funds Balance Sheet reports a separate section for *deferred inflows of resources*. This separate financial statement element represents an acquisition of net assets that applies to future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has six items that qualify for reporting in this category, two of which arise only under the modified accrual basis of accounting. Accordingly, the items, *unavailable revenue*, are reported only in the Governmental Funds Balance Sheet. The governmental funds report unavailable revenues from (1) property taxes and (2) intergovernmental grant revenues and these amounts are deferred and will be recognized as an inflow of resources in the period in which the amounts become available. The third (3) item, deferred inflows from lease receipts, are reported in the Government Funds Balance Sheet as well as the government-wide Statement of Net Position. The other three items, (4) experience gains from periodic studies by the City's pension plan's actuary, (5) the differences between projected investment return on pension investments and actual return on those investments, which are deferred and amortized against pension expense over a five-year period, and (6) the changes in proportionate differences in contribution rates for the City's pension plan.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

O. Fund Balance and Net Position

Fund Balance – Generally, fund balance represents the difference between the assets and liabilities under the current financial resources measurement focus of accounting. In the fund financial statements, governmental funds report fund balance classifications that comprise a hierarchy based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Fund balances are classified as follows:

- **Nonspendable** – Fund balances are reported as nonspendable when amounts cannot be spent because they are either (a) not in spendable form (i.e., items that are not expected to be converted to cash) or (b) legally or contractually required to be maintained intact.
- **Restricted** – Fund balances are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the City or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.
- **Committed** – Fund balances are reported as committed when they can be used only for specific purposes pursuant to constraints imposed by formal action of the City Council through the adoption of a resolution. Only the City Council may modify or rescind the commitment.
- **Assigned** – Fund balances are reported as assigned when amounts are constrained by the City's intent to be used for specific purposes but are neither restricted nor committed. The City Council has authorized the City Administrator to assign fund balances.
- **Unassigned** – Fund balances are reported as unassigned as the residual amount when the balances do not meet any of the above criterion. The City reports positive unassigned fund balance only in the General Fund. Negative unassigned fund balances may be reported in all funds.

Flow Assumptions – When both restricted and unrestricted amounts of fund balance are available for use for expenditures incurred, it is the City's policy to use restricted amounts first and then unrestricted amounts as they are needed. For unrestricted amounts of fund balance, it is the City's policy to use fund balance in the following order: 1) committed, 2) assigned, and 3) unassigned.

The City applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted fund balance are available.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

O. Fund Balance and Net Position (Continued)

Net Position – Net position represents the difference between assets, deferred outflows of resources, liabilities and deferred inflows of resources in reporting which utilizes the economic resources measurement focus. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used (i.e., the amount that the City has spent) for the acquisition, construction or improvement of those assets. Net position is reported as restricted using the same definition as used for restricted fund balance as described in the section above. All other net position is reported as unrestricted.

The City applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

P. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Q. Pensions

In government-wide financial statements, pensions are required to be recognized and disclosed using the accrual basis of accounting, regardless of the amount recognized as pension expenditures on the modified accrual basis of accounting. The City recognizes a net pension liability for each qualified pension plan in which it participates, which represents the excess of the total pension liability over the fiduciary net position of the qualified pension plan, or the City's proportionate share thereof in the case of a cost-sharing multiple employer plan, measured one year prior to the City's June 30, 2024, fiscal year end. Changes in the net pension liability during the period are recorded as pension expenses, or as deferred outflows or inflows of resources depending on the nature of the change, in the period incurred.

NOTES TO FINANCIAL STATEMENTS

NOTE 2. LEGAL COMPLIANCE - BUDGETS

Budgets and Budgetary Accounting

Annual budgets and supplementary budget appropriations are adopted by ordinance by the City Council providing for operations and capital expenditures of the City. The budget is prepared by function and activity within an individual fund; and includes information on the past year, current year estimates, and requested appropriations for the next fiscal year. All budgets are required to have two readings before being enacted into law.

Revisions that alter the total expenditures of any department or any fund must be approved by City Council. Internal budget amendment documents are prepared for budget transfers.

Budgeted amounts as presented have been amended by City Council on various dates. Individual amendments were not material in relation to original appropriations. Supplementary appropriations were made during the current year.

Departmental budget variances greater than 10% or \$10,000, whichever is smaller, shall be reported to the City Council during a regular council meeting. The Community Development Fund receives block grant entitlements, which are mandated by project budgets that extend over several accounting periods. Therefore, budget control is exercised by project. All other Special Revenue funds, excluding the Rental Property Building Fund, the Police Confiscated Assets Fund, and the Hospitality Tourism and Events Fund, have annual budgets. During the current year none of the Special Revenue fund budgets were revised, therefore, there are no separate columns for the original and final budgets for the individual fund statements.

Budgets for the General, Special Revenue, and Debt Service funds are adopted on a basis consistent with generally accepted accounting principles. Budgetary appropriations lapse at year end.

NOTES TO FINANCIAL STATEMENTS

NOTE 2. LEGAL COMPLIANCE - BUDGETS (CONTINUED)

Excess of Expenditures over Appropriations

For the year ended June 30, 2025, expenditures exceeded budget, as follows:

<u>Fund/Department</u>	<u>Excess</u>
General Fund	
General government - finance	\$ 28,784
General government - business license	4,968
General government - human resources	69,157
Culture and recreation - Clemson Area African American Museum	43,285
Debt service - principal retirement	130,778
Local Accommodations Tax Fund	
Capital outlay	21,556
Local Hospitality Tax Fund	
Public safety	1,249
Debt service - principal retirement	4,958
Emergency Telephone System Fund	
Public safety	5,209
Public Arts Fund	
Tourism	11,879

The over expenditures in the General Fund were funded by under expenditures in other departments. The over expenditures in the Local Accommodations Tax Fund, the Local Hospitality Tax Fund, and the Public Arts Fund will be funded by fund balance, future revenues, and by under expenditures in other departments.

NOTES TO FINANCIAL STATEMENTS

NOTE 3. DEPOSITS AND INVESTMENTS

Total deposits and investments as of June 30, 2025, are summarized as follows:

Statement of Net Position:

Cash and cash equivalents	\$ 35,887,442
Investments	32,344,323
Restricted cash and cash equivalents	16,389,385
	<u>\$ 84,621,150</u>
Cash deposited with financial institutions	\$ 23,498,523
Investments - Government Agencies	2,012,529
Investments - US Treasury	28,347,485
Investments - Certificates of Deposit	149,982
Investments - Federated Hermes Fund	1,834,327
South Carolina Local Government Investment Pool	28,778,304
	<u>\$ 84,621,150</u>

At June 30, 2025, the City's pooled cash and investments included demand deposits and the South Carolina Local Government Investment Pool (LGIP). The LGIP is an investment mechanism authorized by the South Carolina State Legislature and is not registered with the SEC as an investment company. There is no regulatory oversight of the pool. The pool's primary objective is to acquire maximum returns on investments by pooling available funds with funds from other political subdivisions. The total fair value of the investment pool is apportioned to the entities with funds invested on an equal basis for each share owned, which are acquired at a cost of \$1. Investments in the pool are stated at fair value which approximates cost.

Under State law, the City is authorized to hold funds in deposit accounts with banking institutions and invest funds in the following items: obligations of the United States and agencies thereof, obligations of the State of South Carolina of any of its political units, banks and savings and loan associations to the extent insured by an agency of the federal government, and/or certificates of deposit where the certificates are federally insured or collaterally secured by collateral of the types in the previously mentioned items.

Custodial Credit Risk – Deposits: Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. State statutes require all deposits and investments (other than federal or state government instruments) to be collateralized by depository insurance, obligations of the U.S. government, or bonds of public authorities, counties, or municipalities. As of June 30, 2025, all of the City's deposits were covered by federal depository insurance or by collateral held in the pledging financial institutions' trust department in the City's name.

NOTES TO FINANCIAL STATEMENTS

NOTE 3. DEPOSITS AND INVESTMENTS (CONTINUED)

Credit Risk: The City's investment policy allows for investments in the LGIP. As of June 30, 2025, the underlying security ratings of the City's investment in the LGIP may be obtained from the LGIP's complete financial statements. This investment pool does not have a credit quality rating assigned. These financial statements may be obtained by writing to the State Treasurer's Office, Local Government Investment Pool, Post Office Box 11778, Columbia, South Carolina 29211. Additionally, the City may invest in obligations of the United States, obligations issued by the Federal Financing Bank, Federal Farm Credit Bank, Bank of Cooperatives, Federal Intermediate Credit Bank, Federal Land Banks, Federal Home Loan Banks, Federal Home Loan Mortgage Corporation, Federal National Mortgage Association, Government National Mortgage Association, Federal Housing Administration, and Farmer's Home Administration, if, at the time of investment, the obligor has a long-term, unenhanced, unsecured debt rating in one of the top two ratings categories, without regard to a refinement or gradation of rating category by numerical modifier or otherwise issued by at least two nationally recognized credit organizations.

The City's investments of \$32,344,323 in various U.S. Treasury and Agency securities were rated AAA by Standard and Poor's and Aaa or better by Moody's Investors Services.

Interest Rate Risk: Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Investments held for longer periods are subject to increased risk of adverse interest rate changes. The City does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

As of June 30, 2025, the City's exposure to interest rate risk and credit risk regarding its investments is as follows:

Investment Type	Fair Value	Investment Maturities (in Years)					Rating
		Less than 1	1 - 5	6 - 10	11 - 15	16 - 20	
Federated Hermes Fund	\$ 1,834,327	\$ 1,834,327	\$ -	\$ -	\$ -	\$ -	N/A
Certificates of Deposit	149,982	149,982	-	-	-	-	N/A
U.S. Agencies	2,012,529	99,396	898,277	378,580	401,102	235,174	AA+
U.S. Treasuries	28,347,485	4,650,690	23,696,795	-	-	-	AA+
Total	<u>\$ 32,344,323</u>	<u>\$ 6,734,395</u>	<u>\$ 24,595,072</u>	<u>\$ 378,580</u>	<u>\$ 401,102</u>	<u>\$ 235,174</u>	

Fair Value Measurement: The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs.

NOTES TO FINANCIAL STATEMENTS

NOTE 3. DEPOSITS AND INVESTMENTS (CONTINUED)

The City has the following recurring fair value measurements as of June 30, 2025:

Investment	Level 1	Level 2	Fair Value
U.S. Agencies	\$ 1,624,503	\$ 388,026	\$ 2,012,529
U.S. Treasuries	28,347,485	-	28,347,485
Total investments measured at fair value	<u>\$ 29,971,988</u>	<u>\$ 388,026</u>	<u>\$ 30,360,014</u>

The debt securities comprised of U.S. Agency securities and U.S. Treasury securities classified in Level 1 of the fair value hierarchy are valued using prices quoted in active markets for those investments.

The debt securities comprised of U.S. Agency securities classified in Level 2 of the fair value hierarchy are valued using a pricing matrix technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices. The City has no investments classified in Level 3 of the fair value hierarchy.

The City holds investments in certificates of deposit and a Federal Hermes Mutual Fund at June 30, 2025, that are recorded at amortized cost and therefore are not classified in the fair value hierarchy. The LGIP does not meet the criteria of GASB Statement No. 79 and is thus valued at fair value in accordance with GASB Statement No. 31. As a result, the City does not disclose its position in the LGIP within the fair value hierarchy.

Concentration of Credit Risk: Concentration of credit risk is the risk of loss attributable to the magnitude of the City's investment in a single issuer. This risk is mitigated by diversifying the investment portfolio so that the impact of potential losses from any one type of security or issuer will be minimized. The City has no formal policy regarding concentration of credit risk.

NOTES TO FINANCIAL STATEMENTS

NOTE 4. RECEIVABLES

Property taxes, the primary source of revenue for the General, Park Land, and Debt Service Funds, are collected for the City by the Pickens County Treasurer. The property tax calendar is as follows:

Levy	On October 1st on all real and personal property (except vehicles) based on the assessment of the preceding January 1st
Tax Due	On or before January 15th
Penalty	3% after January 15th 7% additional after February 1st
Liens	Liens are filed upon execution after March 16th with an additional 5% penalty
Property Sales	On delinquent property held in year after year of levy
Motor Vehicles	Monthly, assessed and collected in advance of vehicle registration with motor vehicle department

Receivables at June 30, 2025, for the City's individual major funds and nonmajor funds in the aggregate, including the applicable allowances for uncollectible accounts are as follows:

	General Fund	Nonmajor Governmental Funds	Water Fund	Wastewater Fund
Receivables:				
Taxes	\$ 290,186	\$ 13,324	\$ -	\$ -
Accounts	173,915	67,733	519,877	592,240
Intergovernmental	1,110,090	169,129	-	-
Lease receivable	269,001	-	-	-
Long-term notes	-	-	168,745	-
Total receivables	<u>1,843,192</u>	<u>250,186</u>	<u>688,622</u>	<u>592,240</u>
Less allowance for uncollectible accounts	14,509	666	12,687	21,423
Net total receivables	<u><u>\$ 1,828,683</u></u>	<u><u>\$ 249,520</u></u>	<u><u>\$ 675,935</u></u>	<u><u>\$ 570,817</u></u>

	Transit Fund	Nonmajor Enterprise Funds	Total
Receivables:			
Taxes	\$ -	\$ -	\$ 303,510
Accounts	169,967	258,619	1,782,351
Intergovernmental	312,721	-	1,591,940
Lease receivable	-	-	269,001
Long-term notes	-	-	168,745
Total receivables	<u>482,688</u>	<u>258,619</u>	<u>4,115,547</u>
Less allowance for uncollectible accounts	-	8,704	57,989
Net total receivables	<u><u>\$ 482,688</u></u>	<u><u>\$ 249,915</u></u>	<u><u>\$ 4,057,558</u></u>

NOTES TO FINANCIAL STATEMENTS

NOTE 4. RECEIVABLES (CONTINUED)

Delinquent taxes receivable is included in taxes receivable and represents past years of uncollected tax levies. Property tax revenues are recognized when due or past due and collectible within the current period or soon enough thereafter (defined as 60 days) to pay liabilities of the current period. Unavailable property tax revenue represents that portion of property taxes which is deemed not available to pay current expenditures.

NOTE 5. NOTE RECEIVABLE

The City sold its Highway 93 Water Tank to the Town of Central for \$250,000 in 2007. The terms of the sale call for the Town of Central to pay \$5,009 per quarter for 15 years at an interest rate of 2.5%. The note was paid in full in the year ended June 30, 2022. In accordance with this note, the Town of Central is responsible for \$350,000 of the City's Series 2005A revenue bonds at an interest rate of 2.5%. The balance of the receivable at June 30, 2025, is \$168,745 with \$12,516 due within the next year.

NOTE 6. LEASE RECEIVABLE

The City has entered into multiple noncancelable leases as the lessor for various right-to-use assets. The leases have receipts that range from \$1,987 to \$2,027 and with an interest rate of 2.4190%. As of June 30, 2025, the City has \$269,001 in total for lease receivables with \$10,117 due within the next year and reports \$250,568 of deferred inflows of resources.

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Year ending June 30,			
2026	\$ 10,117	\$ 6,507	\$ 16,624
2027	10,694	6,262	16,956
2028	11,292	6,004	17,296
2029	11,911	5,731	17,642
2030	12,552	5,442	17,994
2031 - 2035	73,187	22,328	95,515
2036 - 2040	92,901	12,555	105,456
2041 - 2043	46,347	1,798	48,145
	<u>\$ 269,001</u>	<u>\$ 66,627</u>	<u>\$ 335,628</u>

NOTES TO FINANCIAL STATEMENTS

NOTE 7. CAPITAL ASSETS

Capital asset activity for the governmental activities for the year ended June 30, 2025, is as follows:

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Governmental activities:					
Capital assets, not being depreciated:					
Land	\$ 3,323,282	\$ 195,000	\$ (1,000)	\$ -	\$ 3,517,282
Construction in progress	1,657,495	3,407,990	(50,261)	(1,422,623)	3,592,601
Total	<u>4,980,777</u>	<u>3,602,990</u>	<u>(51,261)</u>	<u>(1,422,623)</u>	<u>7,109,883</u>
Capital assets, being depreciated/amortized:					
Buildings	18,619,097	91,704	-	-	18,710,801
Land improvements	7,718,144	132,700	(26,350)	-	7,824,494
Vehicles	6,563,253	2,186,180	(75,106)	(1,739,155)	6,935,172
Machinery and equipment	4,821,292	223,320	(405,001)	(65,954)	4,573,657
Infrastructure	18,460,217	334,360	-	1,422,623	20,217,200
Right-to-use lease equipment	89,152	-	-	-	89,152
Right-to-use lease vehicles	19,459	-	-	-	19,459
Right-to-use subscription asset	416,682	-	-	-	416,682
Total	<u>56,707,296</u>	<u>2,968,264</u>	<u>(506,457)</u>	<u>(382,486)</u>	<u>58,786,617</u>
Less accumulated depreciation/amortization for:					
Buildings	(5,860,434)	(481,927)	-	-	(6,342,361)
Land improvements	(6,477,064)	(64,362)	26,350	-	(6,515,076)
Vehicles	(5,294,350)	(518,226)	75,106	1,452,520	(4,284,950)
Machinery and equipment	(4,004,169)	(273,437)	405,001	52,829	(3,819,776)
Infrastructure	(9,402,286)	(378,257)	-	-	(9,780,543)
Right-to-use lease equipment	(34,455)	(21,338)	-	-	(55,793)
Right-to-use lease vehicles	(17,297)	(2,162)	-	-	(19,459)
Right-to-use subscription asset	(218,959)	(117,983)	-	-	(336,942)
Total	<u>(31,309,014)</u>	<u>(1,857,692)</u>	<u>506,457</u>	<u>1,505,349</u>	<u>(31,154,900)</u>
Total capital assets, being depreciated/amortized, net	<u>25,398,282</u>	<u>1,110,572</u>	<u>-</u>	<u>1,122,863</u>	<u>27,631,717</u>
Governmental activities capital assets, net	<u>\$ 30,379,059</u>	<u>\$ 4,713,562</u>	<u>\$ (51,261)</u>	<u>\$ (299,760)</u>	<u>\$ 34,741,600</u>

NOTES TO FINANCIAL STATEMENTS

NOTE 7. CAPITAL ASSETS (CONTINUED)

Depreciation and amortization expense was charged to functions/programs of the primary government as follows:

Governmental activities:

General government	\$ 641,066
Public safety	461,259
Public works	515,227
Culture and recreation	234,870
Housing and development	<u>5,270</u>

Total depreciation and amortization expense - governmental activities	<u><u>\$ 1,857,692</u></u>
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Capital asset activity for the business-type activities for the year ended June 30, 2025, is as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Transfers</u>	<u>Ending Balance</u>
Business-type activities:					
Capital assets, not being depreciated:					
Land	\$ 916,826	\$ -	\$ -	\$ -	\$ 916,826
Construction in progress	3,938,829	11,861,513	(35,483)	(2,020,501)	13,744,358
Total	<u>4,855,655</u>	<u>11,861,513</u>	<u>(35,483)</u>	<u>(2,020,501)</u>	<u>14,661,184</u>
Capital assets, being depreciated/amortized:					
Buildings	7,916,039	-	-	-	7,916,039
Machinery and equipment	23,652,262	901,518	(317,246)	1,805,109	26,041,643
Infrastructure	55,257,815	822,920	-	2,020,501	58,101,236
Right-to-use subscription asset	307,843	-	-	-	307,843
Total	<u>87,133,959</u>	<u>1,724,438</u>	<u>(317,246)</u>	<u>3,825,610</u>	<u>92,366,761</u>
Less accumulated depreciation/amortization for:					
Buildings	(2,363,796)	(173,548)	-	-	(2,537,344)
Machinery and equipment	(10,968,348)	(2,272,860)	317,246	(1,079,147)	(14,003,109)
Infrastructure	(19,534,229)	(1,320,413)	-	(426,202)	(21,280,844)
Right-to-use subscription asset	(149,846)	(88,819)	-	-	(238,665)
Total	<u>(33,016,219)</u>	<u>(3,855,640)</u>	<u>317,246</u>	<u>(1,505,349)</u>	<u>(38,059,962)</u>
Total capital assets, being depreciated/amortized, net	<u>54,117,740</u>	<u>(2,131,202)</u>	<u>-</u>	<u>2,320,261</u>	<u>54,306,799</u>
Business-type activities capital assets, net	<u><u>\$ 58,973,395</u></u>	<u><u>\$ 9,730,311</u></u>	<u><u>\$ (35,483)</u></u>	<u><u>\$ 299,760</u></u>	<u><u>\$ 68,967,983</u></u>

NOTES TO FINANCIAL STATEMENTS

NOTE 7. CAPITAL ASSETS (CONTINUED)

Depreciation and amortization expense was charged to functions/programs of the City as follows:

Business-type activities:

Water	\$ 577,484
Stormwater	33,315
Wastewater	1,154,715
Sanitation	175,397
Transit	1,793,003
Parking services	<u>121,726</u>

Total depreciation and amortization expense - business-type activities	<u><u>\$ 3,855,640</u></u>
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NOTE 8. LONG-TERM LIABILITIES

The following is a summary of long-term liability activity of the City for the year ended June 30, 2025:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due within One Year</u>
Governmental activities:					
General and special obligation bonds	\$ 8,921,170	\$ -	\$ (763,653)	\$ 8,157,517	\$ 789,852
Financed purchases	105,000	-	(35,000)	70,000	35,000
Lease liability	53,762	-	(21,968)	31,794	15,209
Subscription liability	180,899	-	(113,768)	67,131	36,489
Net pension liability	13,776,138	1,741,228	(4,765,372)	10,751,994	-
Compensated absences	705,702	187,432	(290,216)	602,918	290,216
Governmental activities Long-term liabilities	<u>\$ 23,742,671</u>	<u>\$ 1,928,660</u>	<u>\$ (5,989,977)</u>	<u>\$ 19,681,354</u>	<u>\$ 1,166,766</u>
Business-type activities:					
Revenue bonds	\$ 11,156,987	\$ 29,320,000	\$ (976,028)	\$ 39,500,959	\$ 705,208
Bond premium	-	566,628	(8,756)	557,872	-
Total revenue bonds	<u>11,156,987</u>	<u>29,886,628</u>	<u>(984,784)</u>	<u>40,058,831</u>	<u>705,208</u>
State Revolving Fund loans	3,559,714	-	(419,477)	3,140,237	396,904
Financed purchases	427,000	-	(141,000)	286,000	142,000
Subscription liability	133,304	-	(80,353)	52,951	35,565
Net pension liability	9,114,541	1,873,744	(3,850,548)	7,137,737	-
Compensated absences	301,495	130,095	(133,430)	298,160	74,541
Business-type activities Long-term liabilities	<u>\$ 24,693,041</u>	<u>\$ 31,890,467</u>	<u>\$ (5,609,592)</u>	<u>\$ 50,973,916</u>	<u>\$ 1,354,218</u>

For governmental activities, the net pension liability, lease liability, subscription liability, and compensated absences are generally liquidated by the General Fund.

NOTES TO FINANCIAL STATEMENTS

NOTE 8. LONG-TERM LIABILITIES (CONTINUED)

Financed Purchases

The City has entered into agreements for financing the acquisition of equipment. These agreements qualify as financed purchases for accounting purposes and, therefore, have been recorded at the present value of future minimum payments as of the date of their inception. The City recognized depreciation expense on assets under financed purchases in the amount of \$69,917 for the year ended June 30, 2025.

The following is a schedule of the future minimum payments under these financed purchases, and the present value of the net minimum payments at June 30, 2025.

	Governmental Activities	Business-type Activities
Fiscal year ending June 30,		
2026	\$ 35,854	\$ 145,489
2027	35,427	145,757
Total minimum payments	71,281	291,246
Less amount representing interest	(1,281)	(5,246)
Present value of future minimum payments	<u>\$ 70,000</u>	<u>\$ 286,000</u>

Governmental Activities

General and Special Obligation Bonds

General and special obligation bonds are issued in the governmental activities to provide funding for the acquisition and construction of major capital facilities. General and special obligation bonds outstanding at June 30, 2025, are as follows:

	Interest Rate	Balance at June 30, 2025
General Obligation Bonds, Series 2016	2.10%	\$ 1,395,000
General Obligation Bonds, Series 2020A	2.49%	2,396,704
General Obligation Bonds, Series 2020B	3.15%	584,813
Special Obligation Bonds, Series 2023	4.39%	3,781,000
		<u>\$ 8,157,517</u>

NOTES TO FINANCIAL STATEMENTS

NOTE 8. LONG-TERM LIABILITIES (CONTINUED)

Governmental Activities (Continued)

General and Special Obligation Bonds (Continued)

During the year ended June 30, 2017, the City issued series 2016 general obligation bonds in the amount of \$2,800,000. The bond proceeds were used to defray costs related to (1) up fit and repurpose of approximately 4,000 square feet of space at City Hall for engineering and stormwater offices; and (2) design, construction, and equipping of a new fire substation on Issaqueena Trail.

During the year ended June 30, 2021, the City issued series 2020A and 2020B general obligation bonds in the amount of \$2,900,000 and \$700,000, respectively. The bond proceeds were used to defray costs related to (1) the renovation, improvement, and approximately 2,000 square foot expansion of the Littlejohn Community Center; and (2) the renovation, improvement, and approximately 4,000 square foot expansion of the City Police Station.

During the year ended June 30, 2024, the City issued series 2023 special obligation bonds (Hospitality Fee and Hospitality Tax Pledge) in the amount of \$4,607,000. The bond proceeds were used to defray costs related to (1) the acquisition and construction of various 2023 projects and (2) pay the costs of issuance of the series 2023 bond.

Annual debt service requirements to maturity for the general obligation bonds as of June 30, 2025, are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Year ending June 30,			
2026	\$ 789,852	\$ 273,311	\$ 1,063,163
2027	816,162	246,612	1,062,774
2028	844,586	218,949	1,063,535
2029	873,127	190,230	1,063,357
2030	902,788	160,452	1,063,240
2031 - 2035	2,806,274	371,703	3,177,977
2036 - 2040	1,124,728	90,030	1,214,758
	<u>\$ 8,157,517</u>	<u>\$ 1,551,287</u>	<u>\$ 9,708,804</u>

Leases

The City has entered into multiple noncancelable leases as the lessee for various right-to-use assets. The incremental borrowing rate varies from 0.5135% to 0.9954%. As of June 30, 2025, the City has \$31,794 outstanding in leases payable.

NOTES TO FINANCIAL STATEMENTS

NOTE 8. LONG-TERM LIABILITIES (CONTINUED)

Governmental Activities (Continued)

Leases (Continued)

The annual requirements to amortize all leases payable as of June 30, 2025, including interest payments are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Year ending June 30,			
2026	\$ 15,209	\$ 773	\$ 15,982
2027	15,597	385	15,982
2028	988	6	994
	<u>\$ 31,794</u>	<u>\$ 1,164</u>	<u>\$ 32,958</u>

Subscriptions

The City has entered into multiple noncancelable SBITAs for various right-to-use subscriptions. The incremental borrowing rate varies from 1.85% to 2.80%. As of June 30, 2025, the City had \$67,131 outstanding in subscription payables.

The annual requirements to amortize all subscription payables as of June 30, 2025, including interest payments, are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Year ending June 30,			
2026	\$ 36,489	\$ 1,407	\$ 37,896
2027	15,146	708	15,854
2028	15,496	358	15,854
	<u>\$ 67,131</u>	<u>\$ 2,473</u>	<u>\$ 69,604</u>

NOTES TO FINANCIAL STATEMENTS

NOTE 8. LONG-TERM LIABILITIES (CONTINUED)

Business-type Activities

Revenue Bonds

During the year ended June 30, 2020, the City issued series 2020A and 2020B water and sewer system revenue bonds in the amount of \$7,000,000 and \$5,018,000, respectively. These were rural development loans from the United States Department of Agriculture and the proceeds were used to (1) payoff the remaining balance of the Series 2018 Bond Anticipation Note and (2) defray the cost of the expansion of the City's wastewater treatment plant.

During the year ended June 30, 2025, the City issued series 2024 water and sewer system revenue bonds in the amount of \$29,320,000. The proceeds from these bonds will be used to defray costs related to (1) the Wastewater Treatment Plant Expansion project and (2) the acquisition of various 2025 projects.

Revenue bonds outstanding as of June 30, 2025, are as follows:

	<u>Interest Rate</u>	<u>Balance at June 30, 2025</u>
USDA Redevelopment Authority Revenue Bonds, Series 2020A	1.875%	\$ 6,369,775
USDA Redevelopment Authority Revenue Bonds, Series 2020B	1.875%	4,566,184
Water and Sewer System Revenue Bonds, Series 2024	5.000%	28,565,000
		<u>\$ 39,500,959</u>

Annual debt service requirements to maturity for the revenue bonds as of June 30, 2025, are as follows:

Year ending June 30,	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	\$ 705,208	\$ 1,449,170	\$ 2,154,378
2027	734,467	1,420,911	2,155,378
2028	763,806	1,391,322	2,155,128
2029	793,228	1,360,400	2,153,628
2030	822,733	1,328,145	2,150,878
2031 - 2035	4,664,287	6,104,103	10,768,390
2036 - 2040	5,725,410	5,043,730	10,769,140
2041 - 2045	6,938,919	3,822,521	10,761,440
2046 - 2050	8,266,031	2,502,409	10,768,440
2051 - 2055	8,133,080	912,360	9,045,440
2056 - 2060	1,953,790	90,244	2,044,034
	<u>\$ 39,500,959</u>	<u>\$ 25,425,315</u>	<u>\$ 64,926,274</u>

NOTES TO FINANCIAL STATEMENTS

NOTE 8. LONG-TERM LIABILITIES (CONTINUED)

Business-type Activities (Continued)

State Revolving Fund Loans

The City's State Revolving Fund Loans were issued to finance the construction of certain water and wastewater systems. The City pledges income derived from the constructed assets to pay debt service. General obligation bonds outstanding at June 30, 2025, are as follows:

	Interest Rate	Balance at June 30, 2025
State Revolving Fund Loan, Series 2005A - Water	2.25%	\$ 1,532,967
State Revolving Fund Loan, Series 2005B - Water	2.25%	230,134
State Revolving Fund Loan, Series 2015 - Water	2.00%	798,700
State Revolving Fund Loan, Series 2009 - Wastewater	1.73%	10,352
State Revolving Fund Loan, Series 2014 - Wastewater	2.00%	568,084
		<u><u>\$ 3,140,237</u></u>

Annual debt service requirements to maturity for the State Revolving Fund loans as of June 30, 2025, are as follows:

	Principal	Interest	Total
Year ending June 30,			
2026	\$ 396,904	\$ 72,653	\$ 469,557
2027	394,724	64,027	458,751
2028	403,070	55,806	458,876
2029	411,593	47,460	459,053
2030	420,297	38,937	459,234
2031 - 2035	994,287	115,175	1,109,462
2036	119,362	6,232	125,594
	<u><u>\$ 3,140,237</u></u>	<u><u>\$ 400,290</u></u>	<u><u>\$ 3,540,527</u></u>

Subscriptions

The City has entered into multiple noncancelable SBITAs as the lessee for various right-to-use subscriptions. The incremental borrowing rate varies from 0.69% to 2.80%. As of June 30, 2025, the City has \$52,951 outstanding in subscriptions payable.

NOTES TO FINANCIAL STATEMENTS

NOTE 8. LONG-TERM LIABILITIES (CONTINUED)

Business-type Activities (Continued)

Subscriptions (Continued)

The annual requirements to amortize all subscriptions payable as of June 30, 2025, including interest payments are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Year ending June 30,			
2026	\$ 35,565	\$ 670	\$ 36,235
2027	17,386	119	17,505
	<u>\$ 52,951</u>	<u>\$ 789</u>	<u>\$ 53,740</u>

NOTE 9. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

The composition of interfund balances as of June 30, 2025, is as follows:

<u>Transfers In</u>	<u>Transfers Out</u>	<u>Amount</u>
General Fund	Water Fund	\$ 480,183
General Fund	Wastewater Fund	903,681
General Fund	Transit Fund	553,533
General Fund	Nonmajor Governmental Funds	2,417,368
General Fund	Nonmajor Enterprise Funds	167,123
Nonmajor Enterprise Funds	ARPA Fund	264,332
Water Fund	ARPA Fund	1,155,507
Wastewater Fund	ARPA Fund	2,766,069
Water Fund	Nonmajor Governmental Funds	15,000
Water Fund	Nonmajor Enterprise Funds	519,075
Transit Fund	General Fund	553,533
Nonmajor Enterprise Funds	General Fund	349,048
Nonmajor Governmental Funds	Nonmajor Governmental Funds	2,118,902
Nonmajor Governmental Funds	General Fund	77,712
		<u>\$ 12,341,066</u>

The transfers noted above were used to: (1) provide operational funds to the General Fund, (2) transfer hospitality taxes to pay the hospitality bond in the Hospitality Fee Fund, (3) transfer tax revenues from the Debt Service Fund to the capital project fund for the new Arts Center building project, (4) transfer COVID-19 funding to the Water, Sewer, and Stormwater Funds which accounted for the ARPA projects, (5) transfer hospitality and local accommodations revenues to the General Fund for capital outlay, and to the General Fund and the capital projects funds for future projects, (6) transfer local accommodations to the community development fund for affordable housing opportunities, and (7) transfer from the General Fund to the Transit Fund for the City's contribution to CATbus.

NOTES TO FINANCIAL STATEMENTS

NOTE 10. COMMITMENTS AND CONTINGENT LIABILITIES

Litigation

The City is involved in several pending lawsuits. Liability, if any, which might result from these proceedings, would not, in the opinion of management and legal counsel, have a material adverse effect on the financial position of the City.

Grant Contingencies

The City has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to the disallowance of certain expenditures previously reimbursed by those agencies. Based upon prior experience, management of the City believes such disallowances, if any, will not be significant.

Contractual Commitments

At June 30, 2025, the City had construction commitments related to various capital projects for approximately \$13,148,213.

Pendleton/Clemson Wastewater Treatment Facility

The City of Clemson entered into a contract in 1978 with the Town of Pendleton (the "Town") to construct and operate a wastewater treatment facility. The facility is accounted for in the City's Wastewater Fund. A substantial portion of the original costs of construction of the facility (75%) was funded through Environmental Protection Agency (EPA) grants. The remainder of the construction costs (25%) and the costs of collector loans were funded through individual loans by the City of Clemson and the Town from the Farmers Home Administration (FHA). The Town obtained a loan in the amount of \$948,300, repayable over a forty-year period at 5 percent interest. Both the proportionate assets of the system and the debt are included in the Town of Pendleton's financial statements. The City also financed its share of construction costs with an FHA loan. Assets constructed both with EPA grants and the FHA loan include plant facility and collector lines which are included in the financial statements of the Wastewater Fund.

The financial activity of the facility operated by the Town is included in the Town's financial statements and is audited by the Town's independent auditors. A copy of the financial statements may be obtained from the Town.

NOTES TO FINANCIAL STATEMENTS

NOTE 10. COMMITMENTS AND CONTINGENT LIABILITIES (CONTINUED)

Contractual Commitments (Continued)

The treatment plant capacity is two million gallons of sewage waste per day. The City has access to one million gallons of capacity and has leased 200,000 gallons per day to Anderson County (the "County"). The original agreement was for four years and ended on June 30, 2005. The agreement includes automatic one-year renewals unless either the municipality or the County needs additional capacity or the treatment plant's capacity is expanded. The Municipalities pay their proportionate share of operations and maintenance costs determined by respective percentages of influent flow. They also set rates based on their individual utility needs. The governing body consists of three members, two from the Town and one from the City. They are responsible for establishing annual budgets based on the rates set by the Municipalities, issuance of financial statements and other relevant financial activities. The Town is responsible for the proper operations and maintenance of the facility. An initial operating fund of \$15,000 was established - \$10,000 from the Town and \$5,000 from the City. Additional operating funds will be contributed in accordance with usage ratios.

NOTE 11. PENSION PLANS

Overview

The South Carolina Public Employee Benefit Authority (PEBA), created July 1, 2012, is the state agency responsible for the administration and management of the various Retirement Systems and retirement programs of the state of South Carolina, including the State Optional Retirement Program and the S.C. Deferred Compensation Program, as well as the state's employee insurance programs. As such, PEBA is responsible for administering the South Carolina Retirement Systems' five defined benefit pension plans. PEBA has an 11-member Board of Directors, appointed by the Governor and General Assembly leadership, which serves as custodian, co-trustee and co-fiduciary of the Systems and the assets of the retirement trust funds. The Retirement System Investment Commission (Commission as the governing body, RSIC as the agency), created by the General Assembly in 2005, has exclusive authority to invest and manage the retirement trust funds' assets. The Commission, an eight-member board, serves as co-trustee and co-fiduciary for the assets of the retirement trust funds. By law, the State Fiscal Accountability Authority (SFAA), which consists of five elected officials, also reviews certain PEBA Board decisions regarding the actuary of the Systems. For purposes of measuring the net pension liability, deferred outflows and inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Systems and additions to/deductions from the Systems fiduciary net position have been determined on the accrual basis of accounting as they are reported by the Systems in accordance with generally accepted accounting principles (GAAP).

NOTES TO FINANCIAL STATEMENTS

NOTE 11. PENSION PLANS (CONTINUED)

Overview (Continued)

For this purpose, revenues are recognized when earned and expenses are recognized when incurred. Benefit and refund expenses are recognized when due and payable in accordance with the terms of the plan. Investments are reported at fair value. PEBA issues an Annual Comprehensive Financial Report (ACFR) containing financial statements and required supplementary information for the South Carolina Retirement System's Pension Trust Funds. The ACFR is publicly available through the Retirement Benefits' link on PEBA's website at <http://www.peba.sc.gov>, or a copy may be obtained by submitting a request to PEBA, 202 Arbor Lake Drive, Columbia, SC 29223. PEBA is considered a division of the primary government of the state of South Carolina and therefore, retirement trust fund financial information is also included in the ACFR for the state.

Plan Description

The South Carolina Retirement System (SCRS), a cost-sharing multiple-employer defined benefit pension plan, was established July 1, 1945, pursuant to the provisions of Section 9-1-20 of the South Carolina Code of Laws for the purpose of providing retirement and other benefits for teachers and employees of the state and its political subdivisions. SCRS covers employees of state agencies, public school districts and participating charter schools, public higher education institutions, other participating local subdivisions of government and individuals first elected to the South Carolina General Assembly at or after the general election in November 2012.

The South Carolina Police Officers Retirement System (PORS), a cost-sharing multiple-employer defined benefit pension plan, was established July 1, 1962, pursuant to the provisions of Section 9-11-20 of the South Carolina Code of Laws for the purpose of providing retirement and other benefits to police officers and firefighters. PORS also covers peace officers, coroners, probate judges and magistrates.

Membership

Membership requirements are prescribed in Title 9 of the South Carolina Code of Laws. A brief summary of the requirements under each system is presented below.

SCRS - Generally, all employees of covered employers are required to participate in and contribute to the system as a condition of employment. This plan covers general employees and teachers and individuals newly elected to the South Carolina General Assembly beginning with the November 2012 general election. An employee member of the system with an effective date of membership prior to July 1, 2012, is a Class Two member. An employee member of the system with an effective date of membership on or after July 1, 2012, is a Class Three member.

NOTES TO FINANCIAL STATEMENTS

NOTE 11. PENSION PLANS (CONTINUED)

Membership (Continued)

PORS - To be eligible for PORS membership, an employee must be required by the terms of his employment, by election or appointment, to preserve public order, protect life and property, and detect crimes in the state; to prevent and control property destruction by fire; be a coroner in a full-time permanent position; or be a peace officer employed by the Department of Corrections, the Department of Juvenile Justice, or the Department of Mental Health. Probate judges and coroners may elect membership in PORS. Magistrates are required to participate in PORS for service as a magistrate. PORS members, other than magistrates and probate judges, must also earn at least \$2,000 per year and devote at least 1,600 hours per year to this work, unless exempted by statute. An employee member of the system with an effective date of membership prior to July 1, 2012, is a Class Two member. An employee member of the system with an effective date of membership on or after July 1, 2012, is a Class Three member.

Benefits

Benefit terms are prescribed in Title 9 of the South Carolina Code of Laws. PEBA does not have the authority to establish or amend benefit terms without a legislative change in the code of laws. Key elements of the benefit calculation include the benefit multiplier, years of service, and average final compensation/current annual salary. A brief summary of the benefit terms for each system is presented on the following page.

SCRS - A Class Two member who has separated from service with at least five or more years of earned service is eligible for a monthly pension at age 65 or with 28 years credited service regardless of age. A member may elect early retirement with reduced pension benefits payable at age 55 with 25 years of service credit. A Class Three member who has separated from service with at least eight or more years of earned service is eligible for a monthly pension upon satisfying the Rule of 90 requirement that the total of the member's age and the member's creditable service equals at least 90 years. Both Class Two and Class Three members are eligible to receive a reduced deferred annuity at age 60 if they satisfy the five- or eight-year earned service requirement, respectively. An incidental death benefit is also available to beneficiaries of active and retired members of employers who participate in the death benefit program. The annual retirement allowance of eligible retirees or their surviving annuitants is increased by the lesser of one percent or five hundred dollars every July 1. Only those annuitants in receipt of a benefit on July 1 of the preceding year are eligible to receive the increase. Members who retire under the early retirement provisions at age 55 with 25 years of service are not eligible for the benefit adjustment until the second July 1 after reaching age 60 or the second July 1 after the date they would have had 28 years of service credit had they not retired.

NOTES TO FINANCIAL STATEMENTS

NOTE 11. PENSION PLANS (CONTINUED)

Benefits (Continued)

PORS - A Class Two member who has separated from service with at least five or more years of earned service is eligible for a monthly pension at age 55 or with 25 years of service regardless of age. A Class Three member who has separated from service with at least eight or more years of earned service is eligible for a monthly pension at age 55 or with 27 years of service regardless of age. Both Class Two and Class Three members are eligible to receive a deferred annuity at age 55 with five or eight years of earned service, respectively. An incidental death benefit is also available to beneficiaries of active and retired members of employers who participate in the death benefit program. Accidental death benefits are also provided upon the death of an active member working for a covered employer whose death was a natural and proximate result of an injury incurred while in the performance of duty. The retirement allowance of eligible retirees or their surviving annuitants is increased by the lesser of one percent or five hundred dollars every July 1. Only those annuitants in receipt of a benefit on July 1 of the preceding year are eligible to receive the increase.

Contributions

Actuarial valuations are performed annually by an external consulting actuary to ensure applicable contribution rates satisfy the funding parameters specified in Title 9 of the South Carolina Code of Laws. Under these provisions, SCRS and PORS contribution requirements must be sufficient to maintain an amortization period for the financing of the unfunded actuarial accrued liability (UAAL) over a period that does not exceed the number of years scheduled in state statute. Effective July 1, 2017, employee rates were increased and capped at 9.00 percent for SCRS and 9.75 percent for PORS. The legislation also increased employer contribution rates beginning July 1, 2017, for both SCRS and PORS until reaching 18.56 percent for SCRS and 21.24 percent for PORS. The legislation included a further provision that if the scheduled contributions are not sufficient to meet the funding periods set in state statute, the PEBA board would increase the employer contribution rates as necessary to meet the funding periods set for the applicable year.

Pension reform legislation modified statute such that the employer contribution rates for SCRS and PORS to be further increased, not to exceed one-half of one percent in any one year, if necessary, in order to improve the funding of the plans. The statute set rates intended to reduce the unfunded liability of SCRS and PORS to the maximum amortization period of 20 years from 30 years over a ten-year schedule, as determined by the annual actuarial valuations of the plan. Finally, under the revised statute, the contribution rates for SCRS and PORS may not be decreased until the plans are at least 85 percent funded.

NOTES TO FINANCIAL STATEMENTS

NOTE 11. PENSION PLANS (CONTINUED)

Contributions (Continued)

Required employee contribution rates for the year ended June 30, 2025, are as follows:

South Carolina Retirement System

Employee Class Two	9.00% of earnable compensation
Employee Class Three	9.00% of earnable compensation

South Carolina Police Officers Retirement System

Employee Class Two	9.75% of earnable compensation
Employee Class Three	9.75% of earnable compensation

Required employer contribution rates for the year ended June 30, 2025, are as follows:

South Carolina Retirement System

Employee Class Two	18.41% of earnable compensation
Employee Class Three	18.41% of earnable compensation
Employer incidental death benefit	0.15% of earnable compensation

South Carolina Police Officers Retirement System

Employee Class Two	20.84% of earnable compensation
Employee Class Three	20.84% of earnable compensation
Employer incidental death benefit	0.20% of earnable compensation
Employer accidental death program	0.20% of earnable compensation

NOTES TO FINANCIAL STATEMENTS

NOTE 11. PENSION PLANS (CONTINUED)

Net Pension Liability

The June 30, 2024, (the measurement date) total pension liability, net pension liability, and sensitivity information were determined by the consulting actuary, Gabriel, Roeder, Smith and Company (GRS) and are based on the July 1, 2023, actuarial valuations, as adopted by the PEBA Board and Budget and Control Board, which utilized membership data as of July 1, 2023. The total pension liability was rolled-forward from the valuation date to the plan's fiscal year ended June 30, 2024, using generally accepted actuarial principles. Information included in the following schedules is based on the certification provided by GRS. The net pension liability is calculated separately for each system and represents that particular system's total pension liability determined in accordance with GASB No. 67, less that system's fiduciary net position. As of June 30, 2025, (measurement date of June 30, 2024), the net pension liability amounts for the City's proportionate share of the collective net pension liabilities associated with the SCRS and PORS plans are as follows:

System	Total Pension Liability	Plan Fiduciary Net Position	Employers' Net Pension Liability	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	City's Proportionate Share of the Collective Net Pension Liability
SCRS	\$ 61,369,806,968	\$ 37,919,492,371	\$ 23,450,314,597	61.8%	0.059391%
PORS	\$ 10,177,904,231	\$ 7,178,118,865	\$ 2,999,785,366	70.5%	0.132090%

Actuarial Assumptions and Methods

Actuarial valuations of the plan involve estimates of the reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and future salary increases. Amounts determined regarding the net pension liability are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. South Carolina state statute requires that an actuarial experience study be completed at least once in each five-year period. The GASB Statement No. 67 valuation report prepared as of June 30, 2024, is based on the experience study report for the period ending June 30, 2019. A more recent experience report on the Systems was issued for the period ending June 30, 2023, and will be used for future valuations.

The June 30, 2024 (the measurement date) total pension liability, net pension liability, and sensitivity information were determined by the consulting actuary, Gabriel, Roeder, Smith and Company (GRS) and are based on the July 1, 2023, actuarial valuations, as adopted by the PEBA Board and Budget and Control Board, which utilized membership data as of July 1, 2023. The total pension liability was rolled-forward from the valuation date to the plan's fiscal year ended June 30, 2024, using generally accepted actuarial principles. There was no legislation enacted during the 2024 legislative session that had a material change in the benefit provisions for any of the systems.

NOTES TO FINANCIAL STATEMENTS

NOTE 11. PENSION PLANS (CONTINUED)

Actuarial Assumptions and Methods (Continued)

The following table provides a summary of the actuarial assumptions and methods used to calculate the TPL as of June 30, 2024.

	SCRS	PORS
	Entry Age Normal	Entry Age Normal
Actuarial cost method		
Actuarial assumptions:		
Investment rate of return	7.00%	7.00%
Projected salary increases	3.0% to 11.0% (varies by service)	3.5% to 10.5% (varies by service)
Includes inflation at	2.25%	2.25%
Benefit adjustments	lesser of 1% or \$500 annually	lesser of 1% or \$500 annually

The post-retiree mortality assumption is dependent upon the member's job category and gender. The base mortality assumption, the 2020 Public Retirees of South Carolina Mortality table (2020 PRSC), was developed using the Systems' mortality experience. These base rates are adjusted for future improvement in mortality using 80% of Scale UMP projected from the year 2020.

Former Job Class	Males	Females
General Employees and Members of the General Assembly	2020 PRSC Males multiplied by 97%	2020 PRSC Females multiplied by 107%
Public Safety and Firefighters	2020 PRSC Males multiplied by 127%	2020 PRSC Females multiplied by 107%

The long-term expected rate of return on pension plan investments is based upon 20-year capital market assumptions. The long-term expected rates of return represent assumptions developed using an arithmetic building block approach primarily based on consensus expectations and market-based inputs. Expected returns are net of investment fees.

The expected returns, along with the expected inflation rate, form the basis for the target asset allocation adopted at the beginning of the 2024 fiscal year. The long-term expected rate of return is produced by weighting the expected future real rates of return by the target allocation percentage and adding expected inflation and is summarized in the table below. For actuarial purposes, the 7 percent assumed annual investment rate of return used in the calculation of the TPL includes a 4.75 percent real rate of return and a 2.25 percent inflation component.

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the table on the following page.

NOTES TO FINANCIAL STATEMENTS

NOTE 11. PENSION PLANS (CONTINUED)

Actuarial Assumptions and Methods (Continued)

Allocation/Exposure	Policy Target	Expected Arithmetic Real Rate of Return	Long-term Expected Portfolio Real Rate of Return
Public equity	46.0%	6.23%	2.86%
Bonds	26.0%	2.60%	0.68%
Private equity	9.0%	9.60%	0.86%
Private debt	7.0%	6.90%	0.48%
Real assets	12.0%		
Real estate	9.0%	4.30%	0.39%
Infrastructure	3.0%	7.30%	0.22%
	100%		
	Total expected real return		5.49%
	Inflation for actuarial purposes		2.25%
	Total expected nominal return		7.74%

Discount Rate

The discount rate used to measure the TPL was 7 percent. The projection of cash flows used to determine the discount rate assumed that contributions from participating employers in SCRS and PORS will be made based on the actuarially determined rates based on provisions in the South Carolina Code of Laws. Based on those assumptions, the System's fiduciary net position was projected to be available to make all the projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the TPL.

The following table presents the sensitivity of the net pension liabilities to changes in the discount rate as of June 30, 2025 (measurement date of June 30, 2024).

Sensitivity of the Net Pension Liability to Changes in the Discount Rate				
	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)	
SCRS	\$ 18,048,213	\$ 13,927,304	\$ 10,132,274	
PORS	\$ 5,740,800	\$ 3,962,427	\$ 2,505,850	

NOTES TO FINANCIAL STATEMENTS

NOTE 11. PENSION PLANS (CONTINUED)

Pension Expense

For the year ended June 30, 2025, the City recognized its proportionate share of collective pension expense of \$1,344,267 and recognition of deferred amounts from changes in proportionate share and differences between employer contributions and the proportionate share of total plan employer contributions of \$83,253 for a total of \$1,427,520 for the SCRS plan. Additionally, for the year ended June 30, 2025, the City recognized its proportionate share of collective pension expense of \$502,945 and recognition of deferred amounts from changes in proportionate share and differences between employer contributions and the proportionate share of total plan employer contributions of (\$113,498) for a total of \$389,447 for the PORS plan. Total pension expense for both plans was \$1,816,967.

Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to the SCRS pension plan, respectively, from the following sources:

SCRS	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 457,700	\$ 17,285
Changes of assumptions	245,536	-
Net difference between projected and actual earnings on pension plan investments	-	536,623
Changes in proportionate share and differences between employer contributions and proportionate share of total plan employer contributions	2,952,853	2,956,387
Employer contributions subsequent to the measurement date	1,601,819	-
Total	<u>\$ 5,257,908</u>	<u>\$ 3,510,295</u>

NOTES TO FINANCIAL STATEMENTS

NOTE 11. PENSION PLANS (CONTINUED)

Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

At June 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to the PORS pension plan, respectively, from the following sources:

PORS	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 372,123	\$ 22,717
Changes of assumptions	86,269	-
Net difference between projected and actual earnings on pension plan investments	-	222,149
Changes in proportion and differences between employer contributions and proportionate share of contributions	770,251	1,010,212
Employer contributions subsequent to the measurement date	619,616	-
Total	<u>\$ 1,848,259</u>	<u>\$ 1,255,078</u>

City contributions subsequent to the measurement date of \$1,601,819 and \$619,616 for the SCRS plan and the PORS plan, respectively, are deferred outflows of resources and will be recognized as a reduction of the net pension liability in the year ended June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows.

Year ended June 30:	SCRS	PORS
2026	\$ 98,964	\$ (114,327)
2027	770,552	322,280
2028	(582,800)	(175,652)
2029	(140,922)	(58,736)

NOTES TO FINANCIAL STATEMENTS

NOTE 12. RISK MANAGEMENT

The City is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City participates in a pooled risk management program through the South Carolina Municipal Insurance and Risk Financing Fund to cover the risk of such losses. Job related accidents are insured through workers' compensation insurance provided through the South Carolina Municipal Insurance Trust.

Premiums are paid annually to purchase such policies, and any claims are filed with the carriers. There has been no reduction in insurance coverage from prior years and no settlements have exceeded insurance coverage within the prior three fiscal years. No unasserted claims exist as of the balance sheet date and no liabilities are recorded in the financial statements.

On January 1, 2013, the City entered into a health and welfare benefit plan with Planned Administrators, Inc. for the purpose of administering a self-insurance health plan that renewed on January 1, 2017. The plan qualifies as a Section 125 plan under IRS code. Claims within the 12-month contract period are paid within 15 months. The City has set a specific stop-loss limit of \$70,000 per covered participant. AccuRisk Solutions is then the carrier which assumes responsibility for claims greater than \$70,000. During the year ended June 30, 2025, the plan was funded by withholdings from City employees of \$485,608 and employer contributions of \$1,511,207. Plan expenses for the year ended June 30, 2025, were \$2,199,075. The basis for estimating claims not reported at year-end is the monthly average paid in claims. Changes in the balances of claims liabilities during the years ended June 30, 2025 and 2024 are as follows:

	2025	2024
Claims liability, beginning of year	\$ 182,794	\$ 164,908
Incurred claims (including IBNRs)	2,212,244	2,323,568
Claims paid	(2,199,075)	(2,305,682)
Claims liability, end of year	<u>\$ 195,963</u>	<u>\$ 182,794</u>

Full-time and part-time employees who work at least 30 hours per week are eligible to participate in the plan along with their legal spouse and qualifying dependents. The medical plan is a typical 80%-20% plan with deductibles that range from \$2,000 - \$3,500 for individuals and \$4,000 - \$7,000 for a family. The plan includes typical medical expenses including a co-pay for prescriptions. Also included is a dental plan, vision plan and a \$5,000 life insurance benefit for all full-time employees.

NOTES TO FINANCIAL STATEMENTS

NOTE 13. FUND BALANCE

Amounts for specific purposes by fund and fund balance classifications for the year ended June 30, 2025, are as follows:

	General Fund	American Rescue Plan Act Fund	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable:				
Prepaid items	\$ 19,365	\$ -	\$ 32,360	\$ 51,725
Restricted:				
General obligation debt	-	-	158,715	158,715
Calhoun - Clemson School monument	5,720	-	-	5,720
Public art	-	-	215,319	215,319
City development enhance infrastructure	-	418,888	-	418,888
Community redevelopment	-	-	84,453	84,453
Emergency telephone system	-	-	309,913	309,913
Tourism promotion	-	-	2,911,883	2,911,883
Rental property	-	-	30,329	30,329
Police forfeitures and seizures	-	-	83,491	83,491
Community development mortgage receivables	-	-	55,626	55,626
12 Mile Park	-	-	93,397	93,397
Arts center	-	-	2,769,022	2,769,022
Downtown welcome center	1,095,000	-	-	1,095,000
Parks & recreation equipment	147,028	-	-	147,028
Black history trail	-	-	100,000	100,000
Abernathy Park	1,000,000	-	430,000	1,430,000
Pacolet Milliken Park	-	-	300,000	300,000
Green Crescent Trail	-	-	3,453,330	3,453,330
Nettles Park expansion	-	-	412,283	412,283
Clemson Park redevelopment	-	-	1,088,794	1,088,794
Committed:				
Duke Power	323,107	-	-	323,107
Paving	1,158,927	-	-	1,158,927
Assigned:				
Park Land acquisition	-	-	163,613	163,613
Unassigned	16,508,827	-	-	16,508,827
Total fund balance	<u>\$ 20,257,974</u>	<u>\$ 418,888</u>	<u>\$ 12,692,528</u>	<u>\$ 33,369,390</u>

NOTE 14. SUBSEQUENT EVENTS

In December 2025, the City issued series 2025 installment purchase revenue bonds in the amount of \$15,000,000. The proceeds from these bonds will be used to defray costs related to (1) the acquisition of various 2025 projects (2) the issuance of the series 2025 bonds.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF CLEMSON, SOUTH CAROLINA

GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Budget		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Property taxes	\$ 9,293,700	\$ 9,293,700	\$ 9,226,847	\$ (66,853)
Local option sales taxes	2,856,500	2,856,500	3,053,699	197,199
Licenses and permits	4,576,600	4,576,600	6,175,753	1,599,153
Intergovernmental	2,136,200	2,136,200	1,669,793	(466,407)
Charges for services	1,002,000	1,399,200	1,407,551	8,351
Fines and forfeitures	162,000	162,000	98,021	(63,979)
Interest income	-	-	1,027,679	1,027,679
Contributions	222,500	222,500	541,169	318,669
Miscellaneous	58,700	58,700	88,987	30,287
Total revenues	20,308,200	20,705,400	23,289,499	2,584,099
Expenditures:				
Current:				
General government:				
Council	449,800	449,800	329,552	120,248
Administration	977,700	977,700	919,178	58,522
Finance	678,000	678,000	706,784	(28,784)
Business license	184,500	184,500	189,468	(4,968)
Information technology services	1,559,800	1,559,800	1,341,660	218,140
Human resources	891,200	891,200	960,357	(69,157)
Public buildings	938,000	938,000	744,167	193,833
Asset management	433,400	433,400	308,042	125,358
Total general government	6,112,400	6,112,400	5,499,208	613,192
Judicial:				
Municipal court	429,800	429,800	355,118	74,682
Total judicial	429,800	429,800	355,118	74,682
Public safety:				
Police	5,914,900	5,914,900	5,630,438	284,462
Fire	1,888,500	1,888,500	1,633,116	255,384
Total public safety	7,803,400	7,803,400	7,263,554	539,846
Public works:				
Streets	2,947,000	2,947,000	2,345,428	601,572
Equipment services	213,600	213,600	207,632	5,968
Total public works	3,160,600	3,160,600	2,553,060	607,540
Culture and recreation:				
Recreation	1,353,600	1,353,600	1,181,047	172,553
Arts center	430,600	430,600	365,685	64,915
Clemson Area African American Museum	275,300	275,300	318,585	(43,285)
Urban and park	597,300	597,300	444,410	152,890
Total culture and recreation	2,656,800	2,656,800	2,309,727	347,073
Housing and development:				
Planning and codes	1,554,700	1,554,700	1,480,637	74,063
Total housing and development	1,554,700	1,554,700	1,480,637	74,063
Capital outlay	3,228,100	4,580,700	3,638,143	942,557
Debt service:				
Principal retirement	35,000	35,000	165,778	(130,778)
Interest	1,300	1,300	1,281	19
Total debt service	36,300	36,300	167,059	(130,759)
Total expenditures	24,982,100	26,334,700	23,266,506	3,068,194
Excess (deficiency) of revenues over (under) expenditures	(4,673,900)	(5,629,300)	22,993	5,652,293

(Continued)

CITY OF CLEMSON, SOUTH CAROLINA

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

	Budget		Actual	Variance with Final Budget
	Original	Final		
Other Financing Sources (Uses):				
Transfers in	\$ 3,992,000	\$ 4,442,000	\$ 4,521,888	\$ 79,888
Transfers out	(914,000)	(914,000)	(980,293)	(66,293)
Sale of capital assets	24,000	374,000	18,166	(355,834)
Total other financing sources, net	<u>3,102,000</u>	<u>3,902,000</u>	<u>3,559,761</u>	<u>(342,239)</u>
Net change in fund balances	(1,571,900)	(1,727,300)	3,582,754	5,310,054
Fund balances, beginning of year	<u>16,675,220</u>	<u>16,675,220</u>	<u>16,675,220</u>	<u>-</u>
Fund balances, end of year	<u><u>\$ 15,103,320</u></u>	<u><u>\$ 14,947,920</u></u>	<u><u>\$ 20,257,974</u></u>	<u><u>\$ 5,310,054</u></u>

CITY OF CLEMSON, SOUTH CAROLINA

**AMERICAN RESCUE PLAN ACT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

	Budget			Variance with
	Original	Final	Actual	Final Budget
Revenues:				
Intergovernmental	\$ 5,961,500	\$ 5,961,500	\$ 4,185,908	\$ (1,775,592)
Interest income	-	-	71,251	71,251
Total revenues	<u>5,961,500</u>	<u>5,961,500</u>	<u>4,257,159</u>	<u>(1,704,341)</u>
Other financing uses:				
Transfers out	(5,961,500)	(5,961,500)	(4,185,908)	1,775,592
Total other financing uses	<u>(5,961,500)</u>	<u>(5,961,500)</u>	<u>(4,185,908)</u>	<u>1,775,592</u>
Net change in fund balances	-	-	71,251	71,251
Fund balances, beginning of year	<u>347,637</u>	<u>347,637</u>	<u>347,637</u>	<u>-</u>
Fund balances, end of year	<u><u>\$ 347,637</u></u>	<u><u>\$ 347,637</u></u>	<u><u>\$ 418,888</u></u>	<u><u>\$ 71,251</u></u>

CITY OF CLEMSON, SOUTH CAROLINA

REQUIRED SUPPLEMENTARY INFORMATION SCHEDULE OF THE CITY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY FOR THE YEARS ENDED JUNE 30,

South Carolina Retirement System

Plan Year Ended June 30,	City's proportion of the net pension liability	City's proportionate share of the net pension liability	City's covered payroll	City's share of the net pension liability as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2024	0.059391%	\$ 13,927,304	\$ 8,161,315	152.1%	61.8%
2023	0.073558%	17,784,484	7,728,965	160.7%	58.6%
2022	0.045800%	11,102,861	7,116,156	156.0%	57.1%
2021	0.057377%	12,417,166	6,449,618	192.5%	60.7%
2020	0.058121%	14,850,947	6,484,188	229.0%	50.7%
2019	0.060801%	13,883,336	6,419,300	216.3%	54.4%
2018	0.059581%	13,350,231	6,174,260	216.2%	54.1%
2017	0.057880%	13,029,719	5,839,939	223.1%	53.3%
2016	0.055959%	11,952,760	5,418,894	220.6%	52.9%
2015	0.054339%	10,305,635	5,510,941	187.0%	57.0%

South Carolina Police Officers Retirement System

Plan Year Ended June 30,	City's proportion of the net pension liability	City's proportionate share of the net pension liability	City's covered payroll	City's share of the net pension liability as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2024	0.132090%	\$ 3,962,427	\$ 2,605,453	152.1%	70.5%
2023	0.167741%	5,106,195	2,493,964	204.7%	67.8%
2022	0.111113%	3,332,261	2,239,240	148.8%	66.4%
2021	0.151515%	3,898,339	2,269,147	171.8%	70.4%
2020	0.146696%	4,864,736	2,216,053	219.5%	58.8%
2019	0.147118%	4,216,312	2,133,885	197.6%	62.7%
2018	0.140290%	3,975,182	1,941,827	204.8%	61.7%
2017	0.129180%	3,538,965	1,739,629	203.4%	60.9%
2016	0.131213%	3,328,185	1,672,797	199.0%	60.4%
2015	0.134500%	2,931,466	1,604,176	182.7%	64.6%

CITY OF CLEMSON, SOUTH CAROLINA

REQUIRED SUPPLEMENTARY INFORMATION SCHEDULE OF THE CITY'S CONTRIBUTIONS FOR THE FISCAL YEARS ENDED JUNE 30,

South Carolina Retirement System

Fiscal Year Ended June 30,	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution deficiency (excess)	City's covered payroll	Contributions as a percentage of covered payroll
2025	\$ 1,601,819	\$ 1,601,819	\$ -	\$ 8,630,496	18.56%
2024	1,513,913	1,513,913	-	8,161,315	18.55%
2023	1,357,178	1,357,178	-	7,728,965	17.56%
2022	1,178,335	1,178,335	-	7,116,156	16.56%
2021	1,003,560	1,003,560	-	6,449,618	15.56%
2020	1,008,940	1,008,940	-	6,484,188	15.56%
2019	934,650	934,650	-	6,419,300	14.56%
2018	837,230	837,230	-	6,174,260	13.56%
2017	675,097	675,097	-	5,839,939	11.56%
2016	599,330	599,330	-	5,418,894	11.06%

South Carolina Police Officers Retirement System

Fiscal Year Ended June 30,	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution deficiency (excess)	City's covered payroll	Contributions as a percentage of covered payroll
2025	\$ 619,616	\$ 619,616	\$ -	\$ 2,917,212	21.24%
2024	553,587	553,587	-	2,605,453	21.25%
2023	504,765	504,765	-	2,493,964	20.24%
2022	430,830	430,830	-	2,239,240	19.24%
2021	413,892	413,892	-	2,269,147	18.24%
2020	404,208	404,208	-	2,216,053	18.24%
2019	367,882	367,882	-	2,133,885	17.24%
2018	315,353	315,353	-	1,941,827	16.24%
2017	247,723	247,723	-	1,739,629	14.24%
2016	229,842	229,842	-	1,672,797	13.74%

CITY OF CLEMSON, SOUTH CAROLINA

REQUIRED SUPPLEMENTARY INFORMATION SCHEDULE OF THE CITY'S CONTRIBUTIONS FOR THE FISCAL YEARS ENDED JUNE 30,

Actuarial assumptions used in determining the statutorily required contribution are as follows.

System	SCRS	PORS
Calculation date	July 1, 2022	July 1, 2022
Actuarial cost method	Entry Age Normal	Entry Age Normal
Asset valuation method	5-year Smoothed	5-year Smoothed
Amortization method	Level % of pay	Level % of pay
Amortization period	25 years maximum, closed period	25 years maximum, closed period
Investment return	7.00%	7.00%
Inflation	2.25%	2.25%
Salary increases	3.00% plus step-rate increases for members with less than 21 years of service.	3.50% plus step-rate increases for members with less than 21 years of service.
Mortality	2020 Public Retirees of South Carolina Mortality Tables for Males and Females, both projected at Scale UMP from the year 2020. Male rates are multiplied by 97% for non-educators and 95% for educators. Female rates multiplied by 107% for non-educators and 94% for educators.	2020 Public Retirees of South Carolina Mortality Tables for Males and Females, both projected at Scale UMP from the year 2020. Male rates are multiplied by 127% and females rates are multiplied by 107%.

COMBINING STATEMENTS AND SCHEDULES

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

Community Development Fund – To account for the financial and compliance requirements of various funding sources for the betterment of the community as a whole.

Emergency Telephone System Fund – To account for the revenues derived from charges assessed on phone subscribers within the City's boundaries to fund the operation of the emergency 911 system.

Tourism Fund – To account for revenues derived from accommodations taxes and the expenditures to promote tourism.

Park Land Fund – To accumulate monies to purchase various real properties for park development within the City. Revenues for the fund will be from property taxes.

Local Hospitality Fee Fund and Local Hospitality Tax Fund – To account for collection of a gross proceeds tax on the sale of all food and beverages by certain businesses within the City. The proceeds of these funds are to be used for the preservation, maintenance, and the development of the City; acquisition of lands and construction of passive and active parks; acquisition of capital equipment for public safety enhancement of existing infrastructures, and the costs to forefend the general health, safety, and welfare of the citizens of, and the visitors to, the City.

Local Accommodations Tax Fund – To account for receipt of an accommodations tax on every person engaged or continuing in the business of furnishing accommodations to transients within the jurisdiction of the City. The revenue generated by the tax will be used exclusively for tourism-related expenditures within the City.

Public Arts Fund – To accumulate monies allocated to the Arts and Culture Commission for various initiatives and projects.

12 Mile Park Fund – To accumulate monies allocated to the 12 Mile Park for various initiatives and projects.

Rental Property Building Fund – To account for the activity related to maintaining the rental properties owned by the City which are rented by local nonprofits that offer services vital to the community.

Police Confiscation Assets Fund – To account for the monies confiscated and seized by the police department which are held until released back to the owner or forfeited to the City by the courts to be used in accordance with South Carolina State laws.

Hospitality and Tourism Events Fund – To account for the activity related to the events held by the City which are funded by the Hospitality and Local Accommodations Funds.

NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)

Capital Project Funds

Arts Center CAAM Fund – To account for the construction and expansion of the Clemson Area African American Museum.

Green Crescent Trail Project Fund – To account for the construction and expansion of the Green Crescent Trail.

Nettles Park Expansion Fund – To account for the construction and expansion of Nettles Park.

Clemson Park Redevelopment Fund – To account for the construction and expansion of the Clemson Park.

Debt Service Funds

Debt Service and Debt Service Hospitality Fund – To account for the accumulation of resources and payment of general obligation and tax increment bonds principal and interest from governmental resources.

CITY OF CLEMSON, SOUTH CAROLINA

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2025**

	Special Revenue Funds				
	Community Development Fund	Local Accommodations Tax Fund	Local Hospitality Tax Fund	Local Hospitality Fee Fund	Emergency Telephone System Fund
ASSETS					
Cash and cash equivalents	\$ 36,042	\$ 541,059	\$ 661,481	\$ 620,311	\$ 133,407
Investments	47,257	709,428	867,324	-	174,921
Taxes receivable, net of allowances	-	-	-	-	-
Accounts receivable, net of allowances	56,780	-	4,398	4,398	-
Intergovernmental receivable	-	6,438	-	-	6,565
Real estate held for resale	10,660	-	-	-	-
Prepaid items	-	21,700	-	-	-
Restricted cash and cash equivalents	-	-	-	9,644	-
Total assets	<u>\$ 150,739</u>	<u>\$ 1,278,625</u>	<u>\$ 1,533,203</u>	<u>\$ 634,353</u>	<u>\$ 314,893</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ -	\$ 2,961	\$ -	\$ 1,355	\$ 4,980
Retainage payable	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Accrued liabilities	-	1,305	-	-	-
Total liabilities	-	4,266	-	1,355	4,980
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-
FUND BALANCES					
Nonspendable	10,660	21,700	-	-	-
Restricted:					
Public safety	-	-	-	-	309,913
Culture and recreation	-	-	1,533,203	632,998	-
Housing and development	140,079	-	-	-	-
Tourism	-	1,252,659	-	-	-
Capital projects	-	-	-	-	-
Debt service	-	-	-	-	-
Assigned:					
Park land acquisition	-	-	-	-	-
Total fund balances	<u>150,739</u>	<u>1,274,359</u>	<u>1,533,203</u>	<u>632,998</u>	<u>309,913</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 150,739</u>	<u>\$ 1,278,625</u>	<u>\$ 1,533,203</u>	<u>\$ 634,353</u>	<u>\$ 314,893</u>

Special Revenue Funds

Tourism Fund	Park Land Fund	Public Arts Fund	12 Mile Park Fund	Rental Property Building Fund	Police Confiscation Assets Fund	Hospitality and Tourism Events Fund
\$ 235,842	\$ 69,322	\$ 93,194	\$ 42,349	\$ 17,206	\$ 84,802	\$ 43,555
-	90,894	122,194	55,134	25,277	-	-
-	1,269	-	-	-	-	-
-	-	-	-	2,157	-	-
127,418	2,877	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 363,260</u>	<u>\$ 164,362</u>	<u>\$ 215,388</u>	<u>\$ 97,483</u>	<u>\$ 44,640</u>	<u>\$ 84,802</u>	<u>\$ 43,555</u>
\$ 40,237	\$ -	\$ 69	\$ 2,429	\$ 13,911	\$ 43,106	\$ 1,313
-	-	-	-	-	-	-
-	-	-	-	400	-	-
-	-	-	1,657	-	-	447
<u>40,237</u>	<u>-</u>	<u>69</u>	<u>4,086</u>	<u>14,311</u>	<u>43,106</u>	<u>1,760</u>
-	749	-	-	-	-	-
-	749	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	41,696	-
-	-	215,319	93,397	30,329	-	-
-	-	-	-	-	-	-
323,023	-	-	-	-	-	41,795
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	163,613	-	-	-	-	-
<u>323,023</u>	<u>163,613</u>	<u>215,319</u>	<u>93,397</u>	<u>30,329</u>	<u>41,696</u>	<u>41,795</u>
<u>\$ 363,260</u>	<u>\$ 164,362</u>	<u>\$ 215,388</u>	<u>\$ 97,483</u>	<u>\$ 44,640</u>	<u>\$ 84,802</u>	<u>\$ 43,555</u>

(Continued)

CITY OF CLEMSON, SOUTH CAROLINA

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2025**

	Capital Projects Funds			
	Green Crescent Trail Project Fund	Nettles Park Expansion Fund	Clemson Park Redevelopment Fund	Arts Center/ CAAAM Fund
ASSETS				
Cash and cash equivalents	\$ 1,548,518	\$ 186,851	\$ 508,076	\$ 1,479,855
Investments	2,030,392	244,996	666,181	1,289,167
Taxes receivable, net of allowances	-	-	-	-
Accounts receivable, net of allowances	-	-	-	-
Intergovernmental receivable	-	-	-	-
Real estate held for resale	-	-	-	-
Prepaid items	-	-	-	-
Restricted cash and cash equivalents	-	-	-	-
Total assets	<u>\$ 3,578,910</u>	<u>\$ 431,847</u>	<u>\$ 1,174,257</u>	<u>\$ 2,769,022</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ -	\$ 19,564	\$ 52,000	\$ -
Retainage payable	-	-	33,463	-
Unearned revenue	125,580	-	-	-
Accrued liabilities	-	-	-	-
Total liabilities	<u>125,580</u>	<u>19,564</u>	<u>85,463</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted:				
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Housing and development	-	-	-	-
Tourism	-	-	-	-
Capital projects	3,453,330	412,283	1,088,794	2,769,022
Debt service	-	-	-	-
Assigned:				
Park land acquisition	-	-	-	-
Total fund balances	<u>3,453,330</u>	<u>412,283</u>	<u>1,088,794</u>	<u>2,769,022</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 3,578,910</u>	<u>\$ 431,847</u>	<u>\$ 1,174,257</u>	<u>\$ 2,769,022</u>

Debt Service Funds		
Debt Service Fund	Debt Service Hospitality Fund	Total Nonmajor Governmental Funds
\$ 128,222	\$ -	\$ 6,430,092
-	-	6,323,165
11,389	-	12,658
-	-	67,733
25,831	-	169,129
-	-	10,660
-	-	21,700
-	-	9,644
<u>\$ 165,442</u>	<u>\$ -</u>	<u>\$ 13,044,781</u>
\$ -	\$ -	\$ 181,925
-	-	33,463
-	-	125,980
-	-	3,409
<u>-</u>	<u>-</u>	<u>344,777</u>
6,727	-	7,476
<u>6,727</u>	<u>-</u>	<u>7,476</u>
-	-	32,360
-	-	351,609
-	-	2,505,246
-	-	140,079
-	-	1,617,477
-	-	7,723,429
158,715	-	158,715
<u>-</u>	<u>-</u>	<u>163,613</u>
158,715	-	12,692,528
<u>\$ 165,442</u>	<u>\$ -</u>	<u>\$ 13,044,781</u>

CITY OF CLEMSON, SOUTH CAROLINA

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

	Special Revenue Funds				
	Community Development Fund	Local Accommodations Tax Fund	Local Hospitality Tax Fund	Local Hospitality Fee Fund	Emergency Telephone System Fund
Revenues:					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local option sales taxes	-	-	-	-	-
Local accommodations taxes	-	531,644	-	-	-
Local hospitality taxes/fees	-	-	1,195,490	1,195,490	-
Intergovernmental	-	7,389	-	-	46,199
Charges for services	-	-	-	-	35,115
Interest income	5,819	58,148	71,090	222,416	14,337
Miscellaneous	-	123,562	1,150	-	-
Total revenues	5,819	720,743	1,267,730	1,417,906	95,651
Expenditures:					
Current:					
Public safety	-	-	1,249	-	54,109
Culture and recreation	-	-	-	3,462	-
Housing and development	9,517	-	-	-	-
Tourism	-	205,050	5,042	-	-
Capital outlay	-	21,556	-	-	-
Debt service:					
Principal retirement	-	-	4,958	388,000	-
Interest	-	-	-	183,019	-
Total expenditures	9,517	226,606	11,249	574,481	54,109
Excess (deficiency) of revenues over (under) expenditures	(3,698)	494,137	1,256,481	843,425	41,542
Other financing sources (uses)					
Transfers in	50,000	-	-	285,500	-
Transfers out	-	(156,225)	(1,732,800)	(2,228,011)	-
Total other financing sources (uses), net	50,000	(156,225)	(1,732,800)	(1,942,511)	-
Net change in fund balances	46,302	337,912	(476,319)	(1,099,086)	41,542
Fund balances, beginning of year	104,437	936,447	2,009,522	1,732,084	268,371
Fund balances, end of year	\$ 150,739	\$ 1,274,359	\$ 1,533,203	\$ 632,998	\$ 309,913

Special Revenue Funds

Tourism Fund	Park Land Fund	Public Arts Fund	12 Mile Park Fund	Rental Property Building Fund	Police Confiscation Assets Fund	Hospitality and Tourism Events Fund
\$ -	\$ 41,608	\$ -	\$ -	\$ -	\$ -	\$ -
-	14,053	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
425,233	-	-	-	-	-	-
-	-	-	91,000	-	-	-
-	7,451	10,016	4,519	-	-	-
-	-	-	-	44,454	48	-
<u>425,233</u>	<u>63,112</u>	<u>10,016</u>	<u>95,519</u>	<u>44,454</u>	<u>48</u>	<u>-</u>
-	-	-	-	-	10,778	-
-	-	-	119,793	122,166	-	27,868
-	-	-	-	-	-	-
364,242	-	31,679	-	-	-	22,637
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>364,242</u>	<u>-</u>	<u>31,679</u>	<u>119,793</u>	<u>122,166</u>	<u>10,778</u>	<u>50,505</u>
<u>60,991</u>	<u>63,112</u>	<u>(21,663)</u>	<u>(24,274)</u>	<u>(77,712)</u>	<u>(10,730)</u>	<u>(50,505)</u>
-	-	-	-	77,712	-	92,300
-	-	-	(4,743)	-	-	-
-	-	-	(4,743)	77,712	-	92,300
60,991	63,112	(21,663)	(29,017)	-	(10,730)	41,795
262,032	100,501	236,982	122,414	30,329	52,426	-
<u>\$ 323,023</u>	<u>\$ 163,613</u>	<u>\$ 215,319</u>	<u>\$ 93,397</u>	<u>\$ 30,329</u>	<u>\$ 41,696</u>	<u>\$ 41,795</u>

(Continued)

CITY OF CLEMSON, SOUTH CAROLINA

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

	Capital Projects Funds			
	Green Crescent Trail Project Fund	Nettles Park Expansion Fund	Clemson Park Redevelopment Fund	Arts Center/ CAAAM Fund
Revenues:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Local option sales taxes	-	-	-	-
Local accommodations taxes	-	-	-	-
Local hospitality taxes/fees	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Interest income	166,420	20,081	54,603	105,666
Miscellaneous	-	-	-	-
Total revenues	<u>166,420</u>	<u>20,081</u>	<u>54,603</u>	<u>105,666</u>
Expenditures:				
Current:				
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Housing and development	-	-	-	-
Tourism	-	-	-	-
Capital outlay	19,100	1,029,879	1,108,751	173,642
Debt service:				
Principal retirement	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>19,100</u>	<u>1,029,879</u>	<u>1,108,751</u>	<u>173,642</u>
Excess (deficiency) of revenues over (under) expenditures	<u>147,320</u>	<u>(1,009,798)</u>	<u>(1,054,148)</u>	<u>(67,976)</u>
Other financing sources (uses)				
Transfers in	250,000	-	-	1,441,102
Transfers out	-	-	-	-
Total other financing sources (uses), net	<u>250,000</u>	<u>-</u>	<u>-</u>	<u>1,441,102</u>
Net change in fund balances	<u>397,320</u>	<u>(1,009,798)</u>	<u>(1,054,148)</u>	<u>1,373,126</u>
Fund balances, beginning of year	<u>3,056,010</u>	<u>1,422,081</u>	<u>2,142,942</u>	<u>1,395,896</u>
Fund balances, end of year	<u>\$ 3,453,330</u>	<u>\$ 412,283</u>	<u>\$ 1,088,794</u>	<u>\$ 2,769,022</u>

Debt Service Funds		
Debt Service Fund	Debt Service Hospitality Fund	Total Nonmajor Governmental Funds
\$ 373,555	\$ -	\$ 415,163
126,159	-	140,212
-	-	531,644
-	-	2,390,980
-	-	478,821
-	-	126,115
-	-	740,566
-	-	169,214
499,714	-	4,992,715
-	-	66,136
-	-	273,289
-	-	9,517
-	-	628,650
-	-	2,352,928
375,653	-	768,611
116,028	-	299,047
491,681	-	4,398,178
8,033	-	594,537
-	-	2,196,614
-	(429,491)	(4,551,270)
-	(429,491)	(2,354,656)
8,033	(429,491)	(1,760,119)
150,682	429,491	14,452,647
<u>\$ 158,715</u>	<u>\$ -</u>	<u>\$ 12,692,528</u>

CITY OF CLEMSON, SOUTH CAROLINA

**COMMUNITY DEVELOPMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Interest income	\$ -	\$ 5,819	\$ 5,819
Total revenues	-	5,819	5,819
Expenditures:			
Current:			
Housing and development	50,000	9,517	40,483
Total expenditures	50,000	9,517	40,483
Deficiency of revenues under expenditures	(50,000)	(3,698)	46,302
Other financing sources (uses)			
Transfers in	50,000	50,000	-
Total other financing sources	50,000	50,000	-
Net change in fund balances	-	46,302	46,302
Fund balance, beginning of year	104,437	104,437	-
Fund balance, end of year	<u>\$ 104,437</u>	<u>\$ 150,739</u>	<u>\$ 46,302</u>

CITY OF CLEMSON, SOUTH CAROLINA

LOCAL ACCOMMODATIONS TAX FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Local accommodations taxes	\$ 450,000	\$ 531,644	\$ 81,644
Intergovernmental	-	7,389	7,389
Interest income	-	58,148	58,148
Miscellaneous	150,000	123,562	(26,438)
Total revenues	<u>600,000</u>	<u>720,743</u>	<u>120,743</u>
Expenditures:			
Current:			
Tourism	262,800	205,050	57,750
Capital outlay	-	21,556	(21,556)
Total expenditures	<u>262,800</u>	<u>226,606</u>	<u>36,194</u>
Excess of revenues over expenditures	<u>337,200</u>	<u>494,137</u>	<u>156,937</u>
Other financing sources (uses)			
Transfers out	(193,400)	(156,225)	37,175
Total other financing uses	<u>(193,400)</u>	<u>(156,225)</u>	<u>37,175</u>
Net change in fund balances	143,800	337,912	194,112
Fund balance, beginning of year	<u>936,447</u>	<u>936,447</u>	<u>-</u>
Fund balance, end of year	<u><u>\$ 1,080,247</u></u>	<u><u>\$ 1,274,359</u></u>	<u><u>\$ 194,112</u></u>

CITY OF CLEMSON, SOUTH CAROLINA

LOCAL HOSPITALITY TAX FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Local hospitality taxes	\$ 1,200,000	\$ 1,195,490	\$ (4,510)
Interest income	-	71,090	71,090
Miscellaneous	-	1,150	1,150
Total revenues	<u>1,200,000</u>	<u>1,267,730</u>	<u>67,730</u>
Expenditures:			
Current:			
Public safety	-	1,249	(1,249)
Culture and recreation	120,000	-	120,000
Tourism	10,000	5,042	4,958
Debt service:			
Principal retirement	-	4,958	(4,958)
Total expenditures	<u>130,000</u>	<u>11,249</u>	<u>118,751</u>
Excess of revenues over expenditures	<u>1,070,000</u>	<u>1,256,481</u>	<u>186,481</u>
Other financing sources (uses)			
Transfers out	(1,732,800)	(1,732,800)	-
Total other financing uses	<u>(1,732,800)</u>	<u>(1,732,800)</u>	<u>-</u>
Net change in fund balances	(662,800)	(476,319)	186,481
Fund balance, beginning of year	<u>2,009,522</u>	<u>2,009,522</u>	<u>-</u>
Fund balance, end of year	<u><u>\$ 1,346,722</u></u>	<u><u>\$ 1,533,203</u></u>	<u><u>\$ 186,481</u></u>

CITY OF CLEMSON, SOUTH CAROLINA

LOCAL HOSPITALITY FEE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Local hospitality fees	\$ 1,200,000	\$ 1,195,490	\$ (4,510)
Interest income	-	222,416	222,416
Total revenues	<u>1,200,000</u>	<u>1,417,906</u>	<u>217,906</u>
Expenditures:			
Current:			
Culture and recreation	120,000	3,462	116,538
Debt service:			
Principal retirement	388,000	388,000	-
Interest	183,100	183,019	81
Total expenditures	<u>691,100</u>	<u>574,481</u>	<u>116,619</u>
Excess of revenues over expenditures	<u>508,900</u>	<u>843,425</u>	<u>334,525</u>
Other financing sources (uses)			
Transfers in	285,500	285,500	-
Transfers out	(4,743,400)	(2,228,011)	2,515,389
Total other financing uses, net	<u>(4,457,900)</u>	<u>(1,942,511)</u>	<u>2,515,389</u>
Net change in fund balances	(3,949,000)	(1,099,086)	2,849,914
Fund balance, beginning of year	<u>1,732,084</u>	<u>1,732,084</u>	<u>-</u>
Fund balance (deficit), end of year	<u><u>\$ (2,216,916)</u></u>	<u><u>\$ 632,998</u></u>	<u><u>\$ 2,849,914</u></u>

CITY OF CLEMSON, SOUTH CAROLINA

EMERGENCY TELEPHONE SYSTEM FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Intergovernmental	\$ 37,400	\$ 46,199	\$ 8,799
Charges for services	15,000	35,115	20,115
Interest income	-	14,337	14,337
Total revenues	52,400	95,651	43,251
Expenditures:			
Current:			
Public safety	48,900	54,109	(5,209)
Total expenditures	48,900	54,109	(5,209)
Net change in fund balances	3,500	41,542	38,042
Fund balance, beginning of year	268,371	268,371	-
Fund balance, end of year	<u>\$ 271,871</u>	<u>\$ 309,913</u>	<u>\$ 38,042</u>

CITY OF CLEMSON, SOUTH CAROLINA

TOURISM FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Intergovernmental	\$ 380,000	\$ 425,233	\$ 45,233
Total revenues	<u>380,000</u>	<u>425,233</u>	<u>45,233</u>
Expenditures:			
Current:			
Tourism	<u>380,000</u>	<u>364,242</u>	<u>15,758</u>
Total expenditures	<u>380,000</u>	<u>364,242</u>	<u>15,758</u>
Net change in fund balances	-	60,991	60,991
Fund balance, beginning of year	<u>262,032</u>	<u>262,032</u>	<u>-</u>
Fund balance, end of year	<u>\$ 262,032</u>	<u>\$ 323,023</u>	<u>\$ 60,991</u>

CITY OF CLEMSON, SOUTH CAROLINA

PARK LAND FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Property taxes	\$ 42,300	\$ 41,608	\$ (692)
Local option sales taxes	13,200	14,053	853
Interest income	-	7,451	7,451
Total revenues	55,500	63,112	7,612
Net change in fund balances	55,500	63,112	7,612
Fund balance, beginning of year	100,501	100,501	-
Fund balance, end of year	<u>\$ 156,001</u>	<u>\$ 163,613</u>	<u>\$ 7,612</u>

CITY OF CLEMSON, SOUTH CAROLINA

PUBLIC ARTS FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Interest income	\$ -	\$ 10,016	\$ 10,016
Total revenues	-	10,016	10,016
Expenditures:			
Current:			
Tourism	19,800	31,679	(11,879)
Total expenditures	19,800	31,679	(11,879)
Net change in fund balances	(19,800)	(21,663)	(1,863)
Fund balance, beginning of year	236,982	236,982	-
Fund balance, end of year	\$ 217,182	\$ 215,319	\$ (1,863)

CITY OF CLEMSON, SOUTH CAROLINA

12 MILE PARK FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Charges for services	\$ 78,300	\$ 91,000	\$ 12,700
Interest income	-	4,519	4,519
Total revenues	<u>78,300</u>	<u>95,519</u>	<u>17,219</u>
Expenditures:			
Current:			
Culture and recreation	128,100	119,793	8,307
Total expenditures	<u>128,100</u>	<u>119,793</u>	<u>8,307</u>
Deficiency of revenues under expenditures	<u>(49,800)</u>	<u>(24,274)</u>	<u>25,526</u>
Other financing sources (uses)			
Transfers in	37,300	-	(37,300)
Transfers out	(4,700)	(4,743)	(43)
Total other financing sources (uses), net	<u>32,600</u>	<u>(4,743)</u>	<u>(37,343)</u>
Net change in fund balances	(17,200)	(29,017)	(11,817)
Fund balance, beginning of year	<u>122,414</u>	<u>122,414</u>	<u>-</u>
Fund balance, end of year	<u><u>\$ 105,214</u></u>	<u><u>\$ 93,397</u></u>	<u><u>\$ (11,817)</u></u>

CITY OF CLEMSON, SOUTH CAROLINA

DEBT SERVICE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Property taxes	\$ 376,900	\$ 373,555	\$ (3,345)
Local option sales taxes	118,000	126,159	8,159
Total revenues	494,900	499,714	4,814
Expenditures:			
Debt service:			
Principal retirement	375,700	375,653	47
Interest	116,200	116,028	172
Total expenditures	491,900	491,681	219
Net change in fund balances	3,000	8,033	5,033
Fund balance, beginning of year	150,682	150,682	-
Fund balance, end of year	\$ 153,682	\$ 158,715	\$ 5,033

NONMAJOR ENTERPRISE FUNDS

The **Sanitation Fund** leases commercial trash receptacles to businesses and apartment complexes and sells trashcan liners to the citizens of Clemson.

The **Parking Services Fund** accounts for charges to users on a daily basis and for special events.

The **Stormwater Fund** accounts for charges to users for stormwater services and the cost of operations of the system.

CITY OF CLEMSON, SOUTH CAROLINA

COMBINING STATEMENT OF NET POSITION NONMAJOR PROPRIETARY FUNDS JUNE 30, 2025

	Stormwater Fund	Sanitation Fund	Services Fund	Total Nonmajor Enterprise Funds
ASSETS				
CURRENT ASSETS				
Cash and cash equivalents	\$ 378,061	\$ 49,940	\$ 452,430	\$ 880,431
Investments	495,707	32,254	593,219	1,121,180
Accounts receivable, net of allowances	88,280	146,536	15,099	249,915
Inventory	35,693	-	-	35,693
Total current assets	<u>997,741</u>	<u>228,730</u>	<u>1,060,748</u>	<u>2,287,219</u>
NONCURRENT ASSETS				
Capital assets:				
Right-to-use subscription, net of accumulated amortization	5,463	-	-	5,463
Non-depreciable	492,437	-	244,429	736,866
Depreciable, net of accumulated depreciation	429,280	667,751	1,375,052	2,472,083
Total noncurrent assets	<u>927,180</u>	<u>667,751</u>	<u>1,619,481</u>	<u>3,214,412</u>
Total assets	<u>1,924,921</u>	<u>896,481</u>	<u>2,680,229</u>	<u>5,501,631</u>
DEFERRED OUTFLOWS OF RESOURCES				
Pension	119,589	70,561	-	190,150
Total deferred outflows of resources	<u>119,589</u>	<u>70,561</u>	<u>-</u>	<u>190,150</u>
LIABILITIES				
CURRENT LIABILITIES				
Accounts payable	632	5,520	13,706	19,858
Retainage payable	18,535	-	-	18,535
Accrued liabilities	5,692	15,612	1,717	23,021
Other accrued liabilities	-	12,654	-	12,654
Compensated absences	3,764	17,710	615	22,089
Current portion of financed purchases	-	55,000	-	55,000
Current portion of subscriptions payable	398	-	-	398
Total current liabilities	<u>29,021</u>	<u>106,496</u>	<u>16,038</u>	<u>151,555</u>
NONCURRENT LIABILITIES				
Compensated absences, net of current portion	11,291	53,131	1,844	66,266
Financed purchases, net of current portion	-	56,000	-	56,000
Net pension liability	316,771	186,902	-	503,673
Total noncurrent liabilities	<u>328,062</u>	<u>296,033</u>	<u>1,844</u>	<u>625,939</u>
Total liabilities	<u>357,083</u>	<u>402,529</u>	<u>17,882</u>	<u>777,494</u>
DEFERRED INFLOWS OF RESOURCES				
Pension	79,825	47,093	-	126,918
Total deferred inflows of resources	<u>79,825</u>	<u>47,093</u>	<u>-</u>	<u>126,918</u>
NET POSITION				
Net investment in capital assets	908,247	556,751	1,619,481	3,084,479
Unrestricted	699,355	(39,331)	1,042,866	1,702,890
Total net position	<u>\$ 1,607,602</u>	<u>\$ 517,420</u>	<u>\$ 2,662,347</u>	<u>\$ 4,787,369</u>

CITY OF CLEMSON, SOUTH CAROLINA

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION NONMAJOR PROPRIETARY FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Stormwater Fund	Sanitation Fund	Parking Services Fund	Total Nonmajor Enterprise Funds
OPERATING REVENUE				
Charges for service	\$ 793,614	\$ 1,345,736	\$ 285,022	\$ 2,424,372
Late fees	10,571	14,620	27,620	52,811
Parking fees	-	-	198,508	198,508
Miscellaneous income	-	677	8,112	8,789
Total operating revenues	<u>804,185</u>	<u>1,361,033</u>	<u>519,262</u>	<u>2,684,480</u>
OPERATING EXPENSES				
Personnel	285,699	1,017,225	88,986	1,391,910
Supplies	69,312	257,649	33,939	360,900
Purchased services	46,001	82,351	221,559	349,911
Depreciation expense	16,979	175,397	121,726	314,102
Amortization expense	16,336	-	-	16,336
Other operating expenses	988	79,739	-	80,727
Total operating expenses	<u>435,315</u>	<u>1,612,361</u>	<u>466,210</u>	<u>2,513,886</u>
Operating income (loss)	<u>368,870</u>	<u>(251,328)</u>	<u>53,052</u>	<u>170,594</u>
NONOPERATING REVENUES (EXPENSES)				
Interest expense	-	(1,585)	-	(1,585)
Gain on sale of property	16,100	-	-	16,100
Interest income	40,630	2,644	48,623	91,897
Total nonoperating revenues, net	<u>56,730</u>	<u>1,059</u>	<u>48,623</u>	<u>106,412</u>
Income (loss) before capital contributions and transfers	<u>425,600</u>	<u>(250,269)</u>	<u>101,675</u>	<u>277,006</u>
CAPITAL CONTRIBUTIONS	<u>-</u>	<u>299,760</u>	<u>-</u>	<u>299,760</u>
TRANSFERS				
Transfers in	264,333	349,047	-	613,380
Transfers out	(131,472)	(352,034)	(202,692)	(686,198)
Total transfers	<u>132,861</u>	<u>(2,987)</u>	<u>(202,692)</u>	<u>(72,818)</u>
Change in net position	558,461	46,504	(101,017)	503,948
Total net position, beginning of year	<u>1,049,141</u>	<u>470,916</u>	<u>2,763,364</u>	<u>4,283,421</u>
Total net position, end of year	<u><u>\$ 1,607,602</u></u>	<u><u>\$ 517,420</u></u>	<u><u>\$ 2,662,347</u></u>	<u><u>\$ 4,787,369</u></u>

CITY OF CLEMSON, SOUTH CAROLINA

COMBINING STATEMENT OF CASH FLOWS NONMAJOR PROPRIETARY FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Stormwater Fund	Sanitation Fund	Parking Services Fund	Total Nonmajor Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers and users	\$ 799,931	\$ 1,255,991	\$ 504,911	\$ 2,560,833
Payments to suppliers	(146,810)	(576,716)	(267,655)	(991,181)
Payments to employees	(316,247)	(795,329)	(84,964)	(1,196,540)
Net cash provided by (used in) operating activities	<u>336,874</u>	<u>(116,054)</u>	<u>152,292</u>	<u>373,112</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers in	264,333	349,047	-	613,380
Transfers out	(131,472)	(352,034)	(202,692)	(686,198)
Net cash provided by (used in) noncapital financing activities	<u>132,861</u>	<u>(2,987)</u>	<u>(202,692)</u>	<u>(72,818)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Purchases of capital assets	(437,673)	(349,048)	-	(786,721)
Proceeds from the sale of capital assets	51,583	-	-	51,583
Principal paid on financed purchases	-	(55,000)	-	(55,000)
Principal paid on subscriptions payable	(15,215)	-	-	(15,215)
Interest and agent fees paid	-	(1,585)	-	(1,585)
Net cash used in capital and related financing activities	<u>(401,305)</u>	<u>(405,633)</u>	<u>-</u>	<u>(806,938)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest received	40,630	2,644	48,623	91,897
Investments purchased	(495,707)	(32,254)	(593,219)	(1,121,180)
Net cash used in investing activities	<u>(455,077)</u>	<u>(29,610)</u>	<u>(544,596)</u>	<u>(1,029,283)</u>
Net change in cash	(386,647)	(554,284)	(594,996)	(1,535,927)
Cash and cash equivalents, beginning of year	764,708	604,224	1,047,426	2,416,358
Cash and cash equivalents, end of year	<u>\$ 378,061</u>	<u>\$ 49,940</u>	<u>\$ 452,430</u>	<u>\$ 880,431</u>
Classified as:				
Cash and cash equivalents	\$ 378,061	\$ 49,940	452,430	\$ 880,431
	<u>\$ 378,061</u>	<u>\$ 49,940</u>	<u>\$ 452,430</u>	<u>\$ 880,431</u>

CITY OF CLEMSON, SOUTH CAROLINA

COMBINING STATEMENT OF CASH FLOWS NONMAJOR PROPRIETARY FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Stormwater Fund	Sanitation Fund	Parking Services Fund	Total Nonmajor Enterprise Funds
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES				
Operating income (loss)	\$ 368,870	\$ (251,328)	\$ 53,052	\$ 170,594
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Depreciation	16,979	175,397	121,726	314,102
Amortization	16,336	-	-	16,336
Changes in assets and liabilities:				
Increase in accounts receivable	(4,254)	(105,042)	(14,351)	(123,647)
Increase in inventory	(2,541)	-	-	(2,541)
Decrease in deferred outflow of resources	35,251	20,799	-	56,050
Increase (decrease) in accounts payable	(59,675)	3,534	(12,157)	(68,298)
Increase in accrued liabilities	2,536	11,331	1,563	15,430
Decrease in other liabilities	-	(773)	-	(773)
Increase in compensated absences	2,615	53,186	2,459	58,260
Decrease in net pension liability	(87,730)	(51,763)	-	(139,493)
Increase in deferred inflows or resources	48,487	28,605	-	77,092
Net cash provided by (used in) operating activities	<u>\$ 336,874</u>	<u>\$ (116,054)</u>	<u>\$ 152,292</u>	<u>\$ 373,112</u>
SCHEDULE OF NON-CASH CAPITAL AND RELATED FINANCING ACTIVITIES				
Contributions of capital assets from other funds	\$ -	\$ 299,760	\$ -	\$ 299,760
Change in retainage payable	(1,957)	-	-	(1,957)
	<u>\$ (1,957)</u>	<u>\$ 299,760</u>	<u>\$ -</u>	<u>\$ 297,803</u>

CITY OF CLEMSON, SOUTH CAROLINA
UNIFORM SCHEDULE OF COURT FINES, ASSESSMENTS AND SURCHARGES (per ACT 96)
FOR THE YEAR ENDED JUNE 30, 2025

FOR THE STATE TREASURER'S OFFICE:

COUNTY / MUNICIPAL FUNDS COLLECTED BY CLERK OF COURT	<u>General Sessions</u>	<u>Magistrate Court</u>	<u>Municipal Court</u>	<u>Total</u>
Court Fines and Assessments:				
Court fines and assessments collected	N/A	N/A	\$ 311,800	\$ 311,800
Court fines and assessments remitted to State Treasurer	N/A	N/A	182,721	182,721
Total Court Fines and Assessments Retained	<u>N/A</u>	<u>N/A</u>	\$ 129,079	\$ 129,079
Surcharges and Assessments retained for victim services:				
Surcharges collected and retained	N/A	N/A	\$ 5,320	\$ 5,320
Assessments retained	N/A	N/A	14,354	14,354
Total Surcharges and Assessments Retained for Victim Services	<u>N/A</u>	<u>N/A</u>	\$ 19,674	\$ 19,674

FOR THE DEPARTMENT OF CRIME VICTIM COMPENSATION (DCVC)

<u>VICTIM SERVICE FUNDS COLLECTED</u>	<u>Municipal</u>	<u>County</u>	<u>Total</u>
Carryforward from Previous Year – Beginning Balance	\$ -	N/A	\$ -
<u>Victim Service Revenue:</u>			
Victim Service Fines Retained by City/County Treasurer	-	N/A	-
Victim Service Assessments Retained by City/County Treasurer	14,354	N/A	14,354
Victim Service Surcharges Retained by City/County Treasurer	5,320	N/A	5,320
Interest Earned	-	N/A	-
Grant Funds Received			
Grant from:	-	N/A	-
General Funds Transferred to Victim Service Fund	60,299	N/A	60,299
Contribution Received from Victim Service Contracts:			
(1) Town of	-	N/A	-
(2) Town of	-	N/A	-
(3) City of	-	N/A	-
Total Funds Allocated to Victim Service Fund + Beginning Balance (A)	\$ 79,973	N/A	\$ 79,973

CITY OF CLEMSON, SOUTH CAROLINA
UNIFORM SCHEDULE OF COURT FINES, ASSESSMENTS AND SURCHARGES (per ACT 96)
FOR THE YEAR ENDED JUNE 30, 2025

<u>Expenditures for Victim Service Program:</u>	<u>Municipal</u>	<u>County</u>	<u>Total</u>
Salaries and Benefits	\$ 79,973	N/A	\$ 79,973
Operating Expenditures	-	N/A	-
Victim Service Contract(s):			
(1) Entity's Name	-	N/A	-
(2) Entity's Name	-	N/A	-
Victim Service Donation(s):			
(1) Domestic Violence Shelter: <u>Cumbee Center to Assist Abused Persons</u>	-	N/A	-
(2) Rape Crisis Center:	-	N/A	-
(3) Other local direct crime victims service agency: <u>Child Advocacy Center</u>	-	N/A	-
Transferred to General Fund	-	N/A	-
Total Expenditures from Victim Service Fund/Program (B)	79,973	N/A	79,973
Total Victim Service Funds Retained by Municipal/County Treasurer (A-B)	-	N/A	-
Less: Prior Year Fund Deficit Repayment	-	N/A	-
Carryforward Funds – End of Year	\$ -	N/A	\$ -

STATISTICAL SECTION

This part of the City's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, required supplementary information, and supplementary information says about the City's overall financial health.

	<u>Page</u>
<u>Contents</u>	
Financial Trends	96 - 101
<i>These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.</i>	
Revenue Capacity	102 - 105
<i>These schedules contain information to help the reader assess the City's most significant local revenue sources.</i>	
Debt Capacity	106 - 110
<i>These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.</i>	
Demographic and Economic Information	111 - 112
<i>These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.</i>	
Operating Information	113 - 115
<i>These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.</i>	

Sources: Unless otherwise noted, the information in these schedules is derived from the City's financial reports for the relevant year.

Schedule 1
City of Clemson
Net Position by Component, Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Governmental Activities										
Invested in capital assets, net of related debt	\$ 13,129,718	\$ 13,533,530	\$ 13,926,310	\$ 13,444,837	\$ 13,494,329	\$ 14,749,896	\$ 15,413,218	\$ 22,312,641	\$ 21,012,408	\$ 28,607,008
Restricted	8,695	25,625	68,026	152,319	266,848	7,803,843	7,534,152	8,828,169	15,578,343	12,892,136
Unrestricted	4,044,473	4,253,335	5,296,940	6,309,499	7,910,074	(17,174)	1,125,256	5,456,715	5,725,993	8,557,199
Total Governmental Activities Net Position	\$ 17,182,886	\$ 17,812,490	\$ 19,291,276	\$ 19,906,655	\$ 21,671,251	\$ 22,536,565	\$ 24,072,626	\$ 36,597,525	\$ 42,316,744	\$ 50,056,343
Business-type Activities										
Invested in capital assets, net of related debt	\$ 11,223,961	\$ 18,745,915	\$ 20,553,458	\$ 32,110,366	\$ 32,932,994	\$ 33,129,075	\$ 32,860,787	\$ 34,173,489	\$ 43,563,750	\$ 46,740,264
Restricted	975,987	1,039,848	1,177,305	1,261,978	1,399,813	661,672	704,932	768,876	847,933	971,680
Unrestricted	12,500,488	5,012,820	4,371,379	3,328,737	3,907,697	3,743,761	6,188,324	7,813,811	10,729,418	16,725,754
Total Business-type Activities Net Position	\$ 24,700,436	\$ 24,798,583	\$ 26,102,142	\$ 36,701,081	\$ 38,240,504	\$ 37,534,508	\$ 39,754,043	\$ 42,756,176	\$ 55,141,101	\$ 64,437,698
Primary Government										
Net Investment in capital assets	\$ 24,353,679	\$ 32,279,445	\$ 34,479,768	\$ 45,555,203	\$ 46,427,323	\$ 47,878,971	\$ 48,274,005	\$ 56,486,130	\$ 64,576,158	\$ 75,347,272
Restricted	984,682	1,065,473	1,245,331	1,414,297	1,666,661	8,465,515	8,239,084	9,597,045	16,426,276	13,863,816
Unrestricted	16,544,961	9,266,155	9,668,319	9,638,236	11,817,771	3,726,587	7,313,580	13,270,526	16,455,411	25,282,953
Total Primary Government Net Position	\$ 41,883,322	\$ 42,611,073	\$ 45,393,418	\$ 56,607,736	\$ 59,911,755	\$ 60,071,073	\$ 63,826,669	\$ 79,353,701	\$ 97,457,845	\$ 114,494,041

Schedule 2
City of Clemson
Changes in Net Position, Last Ten Fiscal Years
(accrual basis of accounting)

	<i>Fiscal Year</i>									
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Expenses										
<i>Governmental Activities:</i>										
General Government	\$ 3,545,321	\$ 4,675,601	\$ 3,890,487	\$ 4,284,386	\$ 4,379,295	\$ 3,956,919	\$ 3,328,231	\$ 2,374,059	\$ 4,403,351	\$ 5,387,285
Judicial	-	-	-	-	-	-	-	-	-	355,118
Public Safety	4,029,537	4,331,359	4,679,649	5,516,495	5,939,058	5,824,820	6,168,718	6,522,586	7,021,583	7,839,400
Public Works	2,789,532	3,925,080	3,853,063	2,965,892	3,629,129	3,537,188	3,630,014	4,043,129	2,734,506	2,976,587
Culture and Recreation	2,353,053	1,990,507	2,010,607	1,981,697	2,907,007	2,266,021	2,403,856	2,317,409	4,109,880	3,181,129
Housing and development	27,665	40,926	26,997	63,041	18,748	958,610	1,158,127	1,110,081	1,324,533	1,495,424
Interest on Long-term Debt	88,095	86,092	63,779	60,959	56,986	137,514	141,386	132,493	271,493	300,328
Total Governmental Activities Expenses	12,833,203	15,049,565	14,524,582	14,872,470	16,930,223	16,681,072	16,830,332	16,499,757	19,865,346	21,535,271
<i>Business-type Activities:</i>										
Water	2,942,016	3,014,984	3,175,628	3,022,906	3,428,715	3,413,053	3,215,240	3,705,489	4,070,756	4,670,092
Stormwater	1,318,096	269,075	476,277	341,518	422,012	473,158	4,293,729	390,387	4,836,641	5,791,315
Wastewater	3,378,859	3,126,111	3,128,978	3,537,030	3,914,187	4,114,289	4,596,628	4,313,786	5,261,693	5,248,934
Sanitation	324,430	306,043	255,267	366,434	346,431	324,052	373,926	365,897	447,771	435,315
Transit	3,517,798	4,640,395	4,434,591	3,797,347	3,724,988	4,434,689	346,934	4,488,258	361,998	1,613,946
Parking Deck	104,227	160,345	172,074	161,873	162,212	119,182	143,522	164,077	246,358	466,210
Total Business-type Activities Expenses	11,585,426	11,516,953	11,642,815	11,227,108	11,998,545	12,878,423	12,969,979	13,427,894	15,225,217	18,225,812
Total Primary Government Expenses	\$ 24,418,629	\$ 26,566,518	\$ 26,167,397	\$ 26,099,578	\$ 28,928,768	\$ 29,559,495	\$ 29,800,311	\$ 29,927,651	\$ 35,090,563	\$ 39,761,083
Program Revenues										
<i>Governmental Activities:</i>										
<i>Charges for Services:</i>										
Refuse Collection	\$ 567,238	\$ 578,204	\$ 583,416	\$ 585,037	\$ 595,393	\$ 628,634	\$ 624,713	\$ 796,694	\$ 826,679	\$ -
Other Public Works	584,794	595,760	600,972	602,593	17,556	229,812	504,176	221,176	9,521	959
Parks and Recreation	137,554	135,861	191,012	246,930	177,343	221,905	281,644	365,410	404,933	365,503
Other Activities	4,864,377	4,607,295	4,789,252	4,724,170	5,318,740	466,063	-	616,701	516,255	1,265,225
Operating Grants and Contributions	241,447	213,846	295,516	662,263	49,945	84,978	307,590	270,632	911,910	1,045,256
Capital Grants and Contributions	7,000	871,162	166,035	8,473,359	2,344,338	1,561,165	201,081	7,913,740	3,285,016	4,715,908
Total Governmental Activities Program Revenues	6,402,410	7,002,128	6,626,203	15,294,352	8,503,315	3,192,557	1,919,204	10,184,353	5,954,314	7,392,851
<i>Business-type Activities:</i>										
<i>Charges for Services:</i>										
Water	3,147,041	3,301,101	3,528,452	3,482,761	3,646,238	4,156,072	3,656,380	4,346,306	4,724,232	6,075,039
Stormwater	398,676	406,406	431,536	454,732	458,808	473,499	4,176,390	492,124	739,595	804,185
Wastewater	3,455,943	3,566,110	4,408,094	4,017,413	4,291,030	4,792,342	4,591	5,477,642	5,695,842	8,067,124
Sanitation	296,728	316,133	331,079	364,526	372,631	366,907	473,755	423,084	425,558	1,360,356
Transit	29,433	29,700	103,039	31,553	477,815	29,733	394,715	-	-	2,500
Parking Deck	115,961	132,872	178,316	189,590	130,709	138,260	179,237	230,982	238,655	511,150
Operating Grants and Contributions	3,337,491	3,820,776	3,768,108	2,797,278	3,017,738	4,490,905	5,394,924	3,814,018	9,080,787	4,194,635
Capital Grants and Contributions	1,775,839	250,632	1,229,872	706,777	665,081	199,858	753,693	978,074	2,978,174	822,920
Total Business-type Activities Program Revenues	12,557,112	11,823,730	13,978,496	12,044,630	13,060,050	14,647,576	15,033,685	15,762,230	23,882,843	21,837,909
Total Primary Government Program Revenues	\$ 18,959,522	\$ 18,825,858	\$ 20,604,699	\$ 27,338,982	\$ 21,563,365	\$ 17,840,133	\$ 16,952,889	\$ 25,946,583	\$ 29,837,157	\$ 29,230,760

Continued

Schedule 2
City of Clemson
Changes in Net Position, Last Ten Fiscal Years
(accrual basis of accounting)

	<i>Fiscal Year</i>									
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Net (Expense) Revenue										
Governmental Activities	\$ (6,430,793)	\$ (8,047,437)	\$ (7,898,379)	\$ 421,882	\$ (8,426,908)	\$ (13,488,515)	\$ (14,911,128)	\$ (6,315,404)	\$ (13,911,032)	\$ (14,142,420)
Business-type Activities	971,686	306,777	2,335,681	817,522	1,061,505	1,769,153	2,063,706	2,334,336	8,657,626	3,612,097
Total Primary Government Net Expense	<u>\$ (5,459,107)</u>	<u>\$ (7,740,660)</u>	<u>\$ (5,562,698)</u>	<u>\$ 1,239,404</u>	<u>\$ (7,365,403)</u>	<u>\$ (11,719,362)</u>	<u>\$ (12,847,422)</u>	<u>\$ (3,981,068)</u>	<u>\$ (5,253,406)</u>	<u>\$ (10,530,323)</u>
General Revenues and Other Changes in Net Position										
Governmental Activities:										
General Revenues										
Property Taxes	\$ 5,087,678	\$ 5,251,552	\$ 4,859,983	\$ 6,089,392	\$ 6,264,734	\$ 6,369,067	\$ 6,669,110	\$ 7,059,969	\$ 8,383,678	\$ 9,658,070
Local Option Sales Tax	1,537,036	1,680,027	1,680,027	1,743,665	2,060,610	2,029,406	2,482,871	2,804,449	3,014,372	3,193,911
Local Accommodations Tax	278,432	320,605	357,956	354,041	292,138	485,562	794,029	883,870	901,661	1,011,647
Intergovernmental	769,248	584,755	568,630	623,235	851,323	756,235	409,379	411,769	441,537	462,359
Unrestricted Investment Earnings	151,035	154,619	162,088	330,939	386,638	73,583	1,963	459,164	1,667,972	1,839,496
Other	884,951	391,445	627,914	835,900	659,393	5,451,050	6,102,556	7,163,638	8,022,877	8,997,099
Gain (Loss) on Disposal of Assets	-	-	-	-	-	15,601	793	255,788	3,903	18,166
Transfers	(767,205)	294,038	1,120,567	(9,783,675)	(323,332)	(458,552)	(13,512)	(198,344)	(2,805,749)	(3,298,729)
Total Governmental Activities	<u>7,941,175</u>	<u>8,677,041</u>	<u>9,377,165</u>	<u>193,497</u>	<u>10,191,504</u>	<u>14,721,952</u>	<u>16,447,189</u>	<u>18,840,303</u>	<u>19,630,251</u>	<u>21,882,019</u>
Business-type Activities:										
Investment Earnings	69,368	85,408	117,691	158,392	154,586	113,840	-	196,831	732,233	1,901,881
Gain (Loss) on Disposal of Assets	-	-	-	-	-	1,925	21,864	97,161	31,311	37,952
Other	-	-	-	(160,650)	-	-	120,453	175,461	158,006	445,938
Transfers	767,205	(294,038)	(1,120,567)	9,783,675	323,332	458,552	13,512	198,344	2,805,749	3,298,729
Total Business-type Activities	<u>836,573</u>	<u>(208,630)</u>	<u>(1,002,876)</u>	<u>9,781,417</u>	<u>477,918</u>	<u>574,317</u>	<u>155,829</u>	<u>667,797</u>	<u>3,727,299</u>	<u>5,684,500</u>
Total Primary Government	<u>\$ 8,777,748</u>	<u>\$ 8,468,411</u>	<u>\$ 8,374,289</u>	<u>\$ 9,974,914</u>	<u>\$ 10,669,422</u>	<u>\$ 15,296,269</u>	<u>\$ 16,603,018</u>	<u>\$ 19,508,100</u>	<u>\$ 23,357,550</u>	<u>\$ 27,566,519</u>
Changes in Net Position										
Governmental Activities	\$ 1,510,382	\$ 629,604	\$ 1,478,786	\$ 615,379	\$ 1,764,596	\$ 1,233,437	\$ 1,536,061	\$ 12,524,899	\$ 5,719,219	\$ 7,739,599
Business-type Activities	1,808,259	98,147	1,332,805	10,598,939	1,539,423	2,343,470	2,219,535	3,002,133	12,384,925	9,296,597
Total Primary Government	<u>\$ 3,318,641</u>	<u>\$ 727,751</u>	<u>\$ 2,811,591</u>	<u>\$ 11,214,318</u>	<u>\$ 3,304,019</u>	<u>\$ 3,576,907</u>	<u>\$ 3,755,596</u>	<u>\$ 15,527,032</u>	<u>\$ 18,104,144</u>	<u>\$ 17,036,196</u>

Schedule 3
City of Clemson
Fund Balances, Governmental Funds, Last Ten Fiscal Years
(modified accrual basis of accounting)

	<i>Fiscal Year</i>									
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
<i>General Fund</i>										
<i>Nonspendable</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,547	\$ 19,365
<i>Restricted</i>	-	-	-	-	-	116,908	39,383	5,720	900,720	2,247,748
<i>Committed</i>	331,746	373,420	370,478	334,142	365,163	786,317	874,876	2,345,839	1,253,442	1,482,034
<i>Assigned</i>	82,362	55,454	-	-	-	-	-	-	-	-
<i>Unassigned</i>	<u>5,195,722</u>	<u>5,690,941</u>	<u>6,179,039</u>	<u>8,177,987</u>	<u>7,499,307</u>	<u>9,272,911</u>	<u>10,441,239</u>	<u>12,773,779</u>	<u>14,470,511</u>	<u>16,508,827</u>
<i>Total General Fund</i>	<u>\$ 5,609,830</u>	<u>\$ 6,119,815</u>	<u>\$ 6,549,517</u>	<u>\$ 8,512,129</u>	<u>\$ 7,864,470</u>	<u>\$ 10,176,136</u>	<u>\$ 11,355,498</u>	<u>\$ 15,125,338</u>	<u>\$ 16,675,220</u>	<u>\$ 20,257,974</u>
<i>All Other Governmental Funds</i>										
<i>Nonspendable, Reported In:</i>										
<i>Special Revenue Funds</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,660	\$ -	\$ -	\$ 22,160	\$ 32,360
<i>Restricted, Reported In:</i>										
<i>Special Revenue Funds</i>	4,082,195	3,521,763	4,278,471	4,752,759	3,435,650	3,673,115	4,644,650	5,084,566	5,732,884	4,614,411
<i>American Rescue Plan Act Fund</i>	-	-	-	-	-	-	-	-	-	418,888
<i>Tax Increment Fund</i>	-	83,783	-	-	-	-	-	-	-	-
<i>Littlejohn CC Expansion Fund</i>	-	-	-	-	-	-	-	-	-	-
<i>Police Station Expansion Fund</i>	-	-	-	-	-	1,449,472	-	-	-	-
<i>WWTP Expansion Fund</i>	-	-	-	1,424,315	1,634,365	-	-	-	-	-
<i>Transit LoNo Grant Fund</i>	-	-	-	935,533	-	-	-	-	-	-
<i>Hospitality Tax Fund</i>	-	-	-	-	-	-	-	-	-	-
<i>Capital Project Funds</i>	523,341	682,352	66,080	901,874	3,676,951	2,242,671	2,389,190	3,167,053	8,016,929	7,723,429
<i>Debt Service Fund</i>	28,862	25,625	68,026	152,319	266,848	321,677	460,929	570,830	580,173	158,715
<i>Assigned, Reported In:</i>										
<i>Special Revenue Funds</i>	164,894	120,936	908,119	38,106	-	105,059	144,738	40,184	100,501	163,613
<i>Tax Increment Fund</i>	-	-	-	-	-	-	-	-	-	-
<i>City Hall Expansion Fund</i>	-	-	-	-	-	-	-	-	-	-
<i>Hospitality Tax Fund</i>	-	-	-	-	-	-	-	-	-	-
<i>Capital Project Funds</i>	-	-	-	-	-	-	-	-	-	-
<i>Unassigned, Reported In:</i>										
<i>Special Revenue Funds</i>	-	-	-	-	-	(39,750)	-	(41,298)	-	-
<i>Total All Other Governmental Funds</i>	<u>\$ 4,799,292</u>	<u>\$ 4,434,459</u>	<u>\$ 5,320,696</u>	<u>\$ 8,204,906</u>	<u>\$ 9,013,814</u>	<u>\$ 7,762,904</u>	<u>\$ 7,639,507</u>	<u>\$ 8,821,335</u>	<u>\$ 14,452,647</u>	<u>\$ 13,111,416</u>

Schedule 4
City of Clemson
Changes in Fund Balances, Governmental Funds, Last Ten Fiscal Years

	Fiscal Year									
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Revenues										
Property Taxes	\$ 5,117,389	\$ 5,214,718	\$ 4,846,728	\$ 6,129,819	\$ 6,273,324	\$ 6,238,964	\$ 6,835,218	\$ 7,119,556	\$ 8,407,953	\$ 9,642,010
Local Option Sales Tax	1,537,036	1,680,027	1,680,027	1,743,665	2,060,610	2,029,406	2,482,871	2,804,449	3,014,372	3,193,911
Local Accommodations Tax	278,432	320,605	357,956	354,041	292,138	202,157	406,158	412,769	484,569	531,644
Hospitality Fees	1,390,948	1,469,807	1,516,158	1,663,694	1,433,983	1,485,405	1,929,030	2,070,894	2,455,471	2,390,980
Licenses and Permits	3,519,609	3,174,531	3,192,059	3,203,923	3,249,837	3,797,673	3,662,227	4,346,439	4,682,671	6,175,753
Intergovernmental	1,010,695	869,763	807,333	1,960,497	1,415,589	2,685,783	1,460,856	2,207,106	5,550,013	6,334,522
Federal Aid	-	800,000	198,323	6,360,612	2,012,180	-	-	-	-	-
State Aid	-	-	24,525	1,437,747	38,366	-	-	-	-	-
Charges for Services	815,355	875,540	988,493	962,090	900,616	1,400,065	1,239,642	1,755,689	1,534,995	1,533,666
Fines and Forfeitures	428,051	397,242	467,942	329,023	304,067	146,349	170,891	244,292	222,393	98,021
Investment Earnings	151,035	154,619	162,088	330,939	386,638	-	1,963	459,164	1,667,972	1,839,496
Contributions and Donations	-	-	-	-	-	73,583	-	647,000	29,134	541,169
Proceeds from Sale of Property	-	-	-	-	-	-	110,000	-	-	-
Other Revenues	414,691	267,829	532,582	844,325	1,266,387	167,972	246,364	243,541	361,143	258,201
Total Revenues	14,663,241	15,224,681	14,774,214	25,320,375	19,633,735	18,227,357	18,545,220	22,310,899	28,410,686	32,539,373
Expenditures										
General Government	2,908,878	4,398,621	3,280,042	3,184,316	3,357,227	2,766,745	2,882,085	3,051,717	3,429,408	5,499,208
Public Safety	-	-	-	-	-	-	-	-	-	355,118
Public Works	3,799,998	6,787,160	5,286,732	5,029,960	5,722,557	5,313,110	5,928,256	6,281,192	6,659,125	7,329,690
Culture and Recreation	2,278,977	3,604,128	3,768,475	2,336,464	3,357,204	2,499,230	2,700,790	2,392,504	2,486,410	2,553,060
Housing and Development	1,367,880	1,215,784	1,295,919	1,495,579	2,402,460	1,669,754	1,970,985	2,233,982	2,800,095	2,583,016
Project Administration	27,665	40,926	26,997	63,041	18,748	958,610	1,158,127	1,110,081	1,324,533	1,490,154
Equipment Services	-	-	-	-	107,397	-	-	-	-	-
Capital Outlay	162,025	145,391	154,173	163,565	189,163	-	-	-	-	-
Debt Service	72,432	63,543	194,502	10,706,318	12,677,402	5,176,826	1,805,776	1,407,507	4,309,271	5,991,071
Interest	-	-	-	-	-	-	-	-	-	-
Principal	104,968	81,866	63,745	64,095	57,190	107,511	495,025	527,553	989,838	934,389
Fees	1,832,473	1,530,847	336,570	437,792	359,317	319,840	143,920	135,015	258,798	300,328
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Other	539,185	333,918	343,180	396,991	480,533	-	-	-	-	-
Total Expenditures	111,385	196,383	170,207	395,774	266,378	681,882	614,184	466,503	563,048	628,650
	13,205,866	18,398,567	14,920,542	24,273,895	28,995,576	19,493,508	17,699,148	17,606,054	22,820,526	27,664,684
Excess of Revenues										
Over (Under)										
Expenditures	1,457,375	(3,173,886)	(146,328)	1,046,480	(9,361,841)	(1,266,151)	846,072	4,704,845	5,590,160	4,874,689

Schedule 4
City of Clemson
Changes in Fund Balances, Governmental Funds, Last Ten Fiscal Years

	<i>Fiscal Year</i>									
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Other Financing Sources (Uses)										
Financed Purchase Agreements	\$ -	\$ -	\$ 341,700	\$ -	\$ -	\$ -	\$ 173,000	\$ -	\$ -	\$ -
Subscription Proceeds	-	-	-	-	-	-	-	172,702	83,519	-
Lease Proceeds	-	-	-	-	-	-	44,905	11,652	49,998	-
General Obligation Bonds	-	3,025,000	-	-	-	3,600,000	-	-	-	-
Issuance of Long-Term Debt	-	-	-	2,995,948	9,264,052	-	-	-	-	-
Gain on sale of capital assets	-	-	-	-	-	15,601	5,500	257,313	556	18,166
Transfers In	2,275,290	2,584,013	1,629,559	3,355,669	4,588,941	2,057,457	1,498,429	1,596,538	910,100	4,521,888
Transfers Out	(3,042,495)	(2,289,975)	(508,992)	(2,551,275)	(4,329,903)	(3,800,682)	(1,511,941)	(267,923)	(160,500)	(980,293)
Total Other Financing Sources (Uses)	(767,205)	3,319,038	1,462,267	3,800,342	9,523,090	1,872,376	209,893	1,770,282	883,673	3,559,761
Net Change In Fund Balances	\$ 690,170	\$ 145,152	\$ 1,315,939	\$ 4,846,822	\$ 161,249	\$ 606,225	\$ 1,055,965	\$ 6,475,127	\$ 6,473,833	\$ 8,434,450
Debt Service As a Percentage of Noncapital Expenditures	15.1%	10.9%	3.1%	2.1%	2.7%	2.9%	4.1%	4.1%	6.7%	5.9%

Schedule 5
City of Clemson
Assessed Value and Estimated Actual Value of Taxable Property, Last Ten Fiscal Years

Fiscal Year	Real Property	Personal Property	Total Taxable Assessed Value (b)	Total Direct Tax Rate (a)	Estimated Actual Taxable Value	Taxable Assessed Value as a Percentage of Actual Taxable Value
2016	\$ 53,601,425	\$ 10,088,922	\$ 63,690,347	84.20	\$ 1,240,177,196	5.14%
2017	57,107,105	10,939,370	68,046,475	84.20	1,324,464,925	5.14%
2018	66,879,274	11,496,417	78,375,691	86.20	1,529,192,423	5.13%
2019	78,489,155	11,666,742	90,155,897	87.20	1,764,228,800	5.11%
2020	91,588,999	11,131,859	102,720,858	78.90	2,017,310,968	5.09%
2021	95,337,835	12,670,418	108,008,253	78.90	2,117,928,667	5.10%
2022	97,488,990	13,500,880	110,989,870	80.50	2,174,794,467	5.10%
2023	102,846,300	13,429,192	116,275,492	85.70	2,280,745,867	5.10%
2024	112,073,144	14,265,786	126,338,930	92.00	2,479,225,980	5.10%
2025	120,353,928	16,267,092	136,621,020	92.00	2,678,196,760	5.10%

Class of Property	Assessed Value	Estimated Market Value
Real Property and Mobile Homes	\$ 120,353,928	\$ 2,407,078,560
Motor Vehicles (includes aircraft)	7,721,360	128,689,333
Public Utilities and Transportation Companies for Hire	4,729,020	78,817,000
Manufacturing and Business Personal Property	3,816,712	63,611,867
Totals	\$ 136,621,020	\$ 2,678,196,760

Source: Pickens County Auditor's Office

Notes: (a) Per \$1,000 assessed value

(b) Total taxable assessed values include Tax Increment
Finance District base assessment only through FY 2017.

Schedule 6
City of Clemson
Direct and Overlapping Property Tax Rates, Last Ten Fiscal Years
(rate presented as actual millage)

Fiscal Year	City Direct Rates				Overlapping Rates	
	Basic Rate	General Obligation Debt Service	Special Revenue Rate	Total Direct Rate	Pickens County School District	Pickens County
2016	81.80	1.90	0.50	84.20	164.50	68.20
2017	81.80	1.90	0.50	84.20	165.20	68.20
2018	82.50	3.20	0.50	86.20	168.00	68.20
2019	83.50	3.20	0.50	87.20	168.00	68.20
2020	75.84	2.50	0.46	78.80	162.90	64.40
2021	75.84	2.50	0.46	78.80	162.90	64.40
2022	74.53	5.51	0.46	80.50	164.00	74.30
2023	79.92	5.32	0.46	85.70	164.00	74.00
2024	87.44	4.10	0.46	92.00	164.00	74.00
2025	90.83	3.75	0.42	95.00	163.00	74.00

Source of Overlapping Rates: *Pickens County*

Schedule 7
City of Clemson
Principal Property Taxpayers, Current Year and Nine Years Ago

Taxpayer	2025		Taxpayer	2016	
	Taxable Assessed Value	Percentage of Total City Taxable Assessed Value		Taxable Assessed Value	Percentage of Total City Taxable Assessed Value
CCSHP Clemson, LLC	\$ 3,369,200	2.47%	Breckenridge Group, Clemson SC	\$ 1,630,650	2.77%
Duke Energy Carolinas	2,777,190	2.03%	Ibrahim Family Trust, LLC	1,548,440	2.63%
HSRE Grandmarc Clemson, LLC	2,571,430	1.88%	Duke Energy Carolinas	1,277,830	2.17%
Collective Clemson LLC	2,432,590	1.78%	Celico Partnership, DBA Verizon	893,310	1.52%
LCD Acquisitions LLC	2,276,110	1.67%	CEV Berkeley LP	744,690	1.26%
The Ridge Clemson LLC	2,190,030	1.60%	Bellsouth Telecommunications	612,880	1.04%
CC Cam Owner LLC	2,101,220	1.54%	Lowe's Home Center Inc	595,540	1.01%
GDCB Clemson Propco LLC	2,002,050	1.47%	Gateway Tiger (123), LLC	521,080	0.88%
Dukes Family Land Investments	1,907,250	1.40%	CEV Clemson LP	517,920	0.88%
CBC Tiger Towne DE, LLC	1,653,350	1.21%	Blue Atlantic Clemson, LLC	474,760	0.81%
Total	<u>\$ 23,280,420</u>	<u>17.04%</u>		<u>\$ 8,817,100</u>	<u>14.97%</u>

Source: Pickens County Auditor's Office

Schedule 8
City of Clemson
Property Tax Levies and Collections, Last Ten Fiscal Years

<i>Fiscal Year Ended June 30,</i>	<i>Taxes Levied For the Fiscal Year</i>	<i>Collected within the Fiscal Year of the Levy</i>		<i>Receivable June 30</i>	<i>Estimated Tax Collections to Date</i>	
		<i>Amount</i>	<i>Percentage of Levy</i>		<i>Estimated Amount</i>	<i>Percentage of Levy</i>
2016	\$ 3,813,648	\$ 3,753,777	98.43%	\$ 302,611	\$ 3,511,037	92.07%
2017	4,106,544	3,934,526	95.81%	339,141	3,767,403	91.74%
2018	5,205,756	4,804,223	92.29%	366,232	4,839,524	92.96%
2019	6,742,521	6,241,874	92.57%	383,039	6,359,482	94.32%
2020	6,200,179	6,172,279	99.55%	351,732	5,848,447	94.33%
2021	6,227,196	6,171,409	99.10%	276,352	5,950,845	95.56%
2022	6,375,167	6,782,530	106.39%	300,057	6,075,110	95.29%
2023	7,067,844	7,035,149	99.54%	255,866	6,811,978	96.38%
2024	8,302,929	8,208,019	98.86%	249,647	8,053,282	96.99%
2025	9,645,252	9,385,101	97.30%	262,786	9,382,467	97.28%

Source: Pickens County Office of Finance

Schedule 9
City of Clemson
Ratios of Outstanding Debt by Type, Last Ten Fiscal Years

Fiscal Year	Governmental Activities							Business-type Activities					Total Primary Government	Percentage of Personal Income ^(a)	Per Capita ^(a)
	General Obligation Bonds	USDA Rural Development Loans	Special Obligation Bonds	Tax Increment Financing Bonds	Financed Purchases	Leases	Subscriptions	State Revolving Fund Loans	Revenue Bonds	Financed Purchases	Leases	Subscriptions			
2016	\$ 602,000	-	-	\$ 945,936	\$ 167,706	\$ -	\$ -	\$ 6,616,961	\$ -	\$ -	\$ -	\$ -	\$ 8,332,603	2.28%	539
2017	2,900,000	-	-	-	309,702	-	-	6,261,147	-	-	-	-	9,470,849	2.64%	590
2018	2,760,000	-	-	-	454,832	-	-	6,932,823	-	168,300	-	-	10,315,955	2.56%	620
2019	2,605,000	2,995,948	-	-	172,040	-	-	5,532,091	-	84,736	-	-	11,389,815	2.62%	666
2020	2,435,000	12,000,827	-	-	242,000	-	-	5,153,677	-	-	-	-	19,831,504	4.08%	1,133
2021	5,835,000	-	-	-	122,160	-	-	4,767,410	11,795,758	-	-	-	22,520,328	4.29%	1,274
2022	5,481,308	-	-	-	173,000	-	-	4,373,115	11,586,811	703,000	-	-	22,317,234	3.88%	1,241
2023	5,118,733	-	-	-	139,000	33,240	219,180	3,970,610	11,373,912	566,000	6,341	179,460	21,606,476	3.68%	1,177
2024	4,752,170	-	4,169,000	-	105,000	53,762	180,762	3,559,714	11,156,987	427,000	-	133,304	24,537,699	3.86%	1,291
2025	4,376,517	-	3,781,000	-	70,000	31,794	67,131	3,140,237	40,058,831	286,000	-	52,951	51,864,461	8.14%	2,730

Notes: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

^(a) See Schedule 14 for personal income and population data.

Schedule 10
City of Clemson
Ratios of General Bonded Debt Outstanding, Last Ten Fiscal Years

<u>General Bonded Debt Outstanding</u>						
<u>Fiscal Year</u>	<u>General Obligation Bonds</u>	<u>Less: Amounts Available in Debt Service Fund</u>	<u>Net</u>	<u>Percentage of Actual Taxable Value of Property ^(a)</u>	<u>Per Capita ^(b)</u>	
2015	\$ 1,204,000	\$ 103,122	\$ 1,100,878	0.09%	\$ 73.04	
2016	602,000	28,862	573,138	0.05%	37.06	
2017	2,900,000	25,625	2,874,375	0.22%	179.00	
2018	2,760,000	68,026	2,691,974	0.18%	161.69	
2019	2,605,000	152,319	2,452,681	0.14%	143.41	
2020	2,435,000	266,848	2,168,152	0.11%	123.89	
2021	5,835,000	321,677	5,513,323	0.26%	311.82	
2022	5,481,308	460,929	5,020,379	0.23%	279.13	
2023	5,118,733	572,669	4,546,064	0.20%	252.76	
2024	4,752,170	580,173	4,171,997	0.17%	222.90	
2025	4,376,517	158,715	4,217,802	0.16%	221.98	

Notes: ^(a) See Schedule 5 for actual taxable value of property

^(b) See Schedule 14 for personal income and population

Schedule 11
City of Clemson
Direct and Overlapping Governmental Activities Debt as of June 30, 2024

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Estimated Share of Direct and Overlapping Debt</u>
<i>Debt Repaid With Property Taxes</i>			
<i>Pickens County School District</i>	\$ 132,700,000	7.94%	\$ 10,542,514
<i>Pickens County General Obligation Debt</i>	32,952,343	7.94%	2,617,939
<i>Other Debt</i>			
<i>Pickens County - Other Debt</i>	1,541,099	7.94%	<u>122,434</u>
<i>Subtotal, Overlapping Debt</i>			13,282,888
<i>City Direct Debt</i>			<u>8,326,442</u>
<i>Total Direct and Overlapping Debt</i>			<u><u>\$ 21,609,330</u></u>

Source: *Pickens County and Pickens County School District*

Notes: *The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were calculated by comparing the City's taxable assessed property value compared to the taxable assessed value for all three entities.*

Schedule 12
City of Clemson
Legal Debt Margin Information, Last Ten Fiscal Years

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Debt Limit	\$ 4,715,121	\$ 5,012,276	\$ 5,804,512	\$ 6,727,418	\$ 7,813,248	\$ 8,100,933	\$ 8,879,190	\$ 9,302,039	\$ 10,107,114	\$ 10,929,682
Total Net Debt Applicable to Limit	<u>573,138</u>	<u>2,874,375</u>	<u>2,691,974</u>	<u>2,520,707</u>	<u>2,265,561</u>	<u>5,513,323</u>	<u>5,020,379</u>	<u>4,547,902</u>	<u>4,171,997</u>	<u>4,217,802</u>
Legal Debt Margin	<u>\$ 4,141,983</u>	<u>\$ 2,137,901</u>	<u>\$ 3,112,538</u>	<u>\$ 4,206,711</u>	<u>\$ 5,547,687</u>	<u>\$ 2,587,610</u>	<u>\$ 3,858,811</u>	<u>\$ 4,754,137</u>	<u>\$ 5,935,117</u>	<u>\$ 6,711,880</u>
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	12.16%	57.35%	46.38%	37.47%	29.00%	68.06%	56.54%	48.89%	41.28%	38.59%

Legal Debt Margin Calculation for Fiscal Year 2025

Assessed Value	\$ 136,621,020
Debt Limit (8% of assessed value)	10,929,682
Debt Applicable to Limit:	
General Obligation Bonds	4,376,517
Less: Amount Set Aside for Repayment of General Obligation Debt	<u>158,715</u>
Total Net Debt Applicable to Limit	<u>4,217,802</u>
Legal Debt Margin	<u>\$ 6,711,880</u>

Note: Under state finance law, the City's outstanding general obligation debt must not exceed 8 percent of total assessed property value.
The general obligation debt subject to the limitation may be offset by amounts set aside for repayment of general obligation bonds.

Schedule 13
City of Clemson
Pledged-Revenue Coverage, Last Ten Fiscal Years

	<i>Fiscal Year</i>									
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
<i>Water Revenue Bonds</i>										
<i>Utility Service Charges</i>	\$ 3,065,833	\$ 3,249,508	\$ 3,312,093	\$ 3,416,952	\$ 3,530,589	\$ 4,207,188	\$ 3,715,469	\$ 4,417,970	\$ 4,799,982	\$ 6,132,700
<i>Less: Operating Expenses</i>	2,590,166	2,597,901	2,756,491	2,596,322	2,991,556	2,960,778	2,695,638	3,213,717	3,517,944	4,388,600
<i>Net Available Revenue</i>	475,667	651,607	555,602	820,630	539,033	1,246,410	1,019,831	1,204,253	1,282,038	1,744,100
<i>Debt Service</i>										
<i>Principal</i>	120,537	229,037	229,069	239,000	244,143	249,398	254,766	260,250	265,852	430,126
<i>Interest</i>	80,858	96,936	95,641	90,579	85,408	81,456	81,456	70,604	63,583	281,492
<i>Coverage</i>	2.36	2.00	1.71	2.49	1.64	3.77	3.03	3.64	3.89	2.45
<i>Wastewater Revenue Bonds and Financed Purchases</i>										
<i>Utility Service Charges</i>	2,979,417	3,296,480	3,593,507	3,841,162	3,835,728	4,849,020	4,223,931	5,538,708	5,758,682	8,167,342
<i>Less: Operating Expenses</i>	2,844,205	2,575,870	2,577,504	2,916,743	3,220,181	4,300,429	2,951,841	3,026,724	3,061,466	4,727,492
<i>Net Available Revenue</i>	135,212	720,610	1,016,003	924,419	615,547	548,591	1,272,090	2,511,984	2,697,216	3,439,850
<i>Debt Service</i>										
<i>Principal</i>	125,500	126,777	129,254	1,161,733	134,270	341,948	350,799	438,153	446,969	959,087
<i>Interest</i>	41,292	33,819	49,137	28,914	46,132	247,666	241,133	239,685	230,434	1,063,823
<i>Coverage</i>	0.81	4.49	5.70	0.78	3.41	0.93	2.15	3.71	3.98	1.70
<i>Sanitation Financed Purchases</i>										
<i>Utility Service Charges</i>	299,375	318,693	334,730	368,576	377,482	366,907	394,715	423,084	423,084	1,361,033
<i>Less: Operating Expenses</i>	280,803	262,536	210,379	278,470	286,159	275,250	284,747	352,263	352,263	1,612,361
<i>Net Available Revenue</i>	18,572	56,157	124,351	90,106	91,323	91,657	109,968	70,821	70,821	(251,328)
<i>Debt Service</i>										
<i>Principal</i>	-	-	-	83,564	84,736	-	-	54,000	54,000	55,000
<i>Interest</i>	-	-	1,381	1,824	523	-	-	3,343	2,245	1,585
<i>Coverage</i>	-	-	90.04	49.40	174.61	-	-	21.18	31.55	(4.44)
<i>Transit Financed Purchases</i>										
<i>Contract Services</i>	3,790,776	3,850,476	3,900,405	2,795,688	3,524,401	4,520,638	5,399,515	3,814,018	9,080,787	2,668,081
<i>Less: Operating Expenses</i>	2,851,184	3,912,193	4,066,641	3,466,107	2,900,096	3,363,577	3,317,291	3,183,025	3,889,667	5,248,934
<i>Net Available Revenue</i>	939,592	(61,717)	(166,236)	(670,419)	624,305	1,157,061	2,082,224	630,993	5,191,120	(2,580,853)
<i>Debt Service</i>										
<i>Principal</i>	-	-	-	-	-	-	4,085	-	-	-
<i>Interest</i>	-	-	-	-	-	-	33	-	-	-
<i>Coverage</i>	-	-	-	-	-	-	63,097.70	-	-	-

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements. Operating expenses do not include interest, depreciation, or amortization expenses.

Schedule 14
City of Clemson
Demographic and Economic Statistics, Last Ten Calendar Years

<i>Calendar Year</i>	<i>Population</i>	<i>Personal Income</i>	<i>Per Capita Personal Income</i>	<i>Unemployment Rate</i>
2014	14,276	\$ 331,702,860	\$ 23,235	5.2%
2015	15,072	350,197,920	23,235	5.2%
2016	15,466	364,842,940	23,590	4.2%
2017	16,058	359,345,924	22,378	4.3%
2018	16,649	402,189,893	24,157	2.7%
2019	17,102	435,040,676	25,438	2.7%
2020	17,501	486,265,285	27,785	3.2%
2021	17,681	525,532,363	29,723	4.2%
2022	17,986	575,839,776	32,016	4.2%
2023	18,833	597,458,092	31,724	5.2%
2024	18,717	625,802,895	33,435	5.1%
2025	19,001	637,540,553	33,553	4.6%

Schedule 15
City of Clemson
Principal Employers, Current Year and Nine Years Ago

2025		
Employer	Employees	Percentage of Total City Employment
<i>Clemson University ^(a)</i>	6,564	44.90%
<i>City of Clemson</i>	382	2.61%
<i>Publix Market</i>	200	1.37%
<i>Ingles Markets</i>	135	0.92%
<i>Wal-Mart Neighborhood Store</i>	130	0.89%
<i>Clemson Elementary School</i>	130	0.89%
<i>Lowes</i>	114	0.78%
<i>Tiger Gourmet Foods, Inc</i>	80	0.55%
<i>Chick-Fil-A</i>	69	0.47%
<i>Anmed</i>	63	0.43%
Total	7,993	54.68%

2016		
Employer	Employees	Percentage of Total City Employment
<i>Clemson University ^(a)</i>	5,219	33.74%
<i>City of Clemson</i>	340	2.20%
<i>Ingles Markets</i>	159	1.03%
<i>BI-LO</i>	125	0.81%
<i>Clemson Elementary School</i>	104	0.67%
<i>Pixie & Bills Restaurant</i>	85	0.55%
<i>Trehel Corporation</i>	75	0.48%
<i>Trehel Corporation</i>	60	0.39%
<i>Ruby Tuesday</i>	51	0.33%
<i>McAlister's Deli</i>	31	0.20%
	6,249	40.40%

Notes: ^(a) *Clemson University is technically not within the City's corporate boundaries. However, its impact is substantial, thus its employment base has been included as a principal employer.*

Schedule 16
City of Clemson
Full-time City Government Employees by Function/Program, Last Ten Fiscal Years

Fund/Department	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
General Fund										
Council	7	7	7	7	7	7	7	7	7	7
Administration	8	8	8	8	9	9	9	9	10	7
Finance	3	3	3	3	3	3	3	4	5	5
Business License	0	0	0	0	0	0	0	0	0	2
Information Technology	2	2	2	2	2	3	3	3	3	4
Human Resources	0	0	0	0	0	0	0	0	0	3
Public Buildings	2	2	2	2	2	2	4	4	4	4
Asset Management	0	0	0	0	0	0	0	0	0	2
Municipal Court	5	5	5	5	5	5	5	5	5	5
Police										
Officers	29	30	34	34	34	34	34	34	37	39
Telecommunicators	7	7	8	8	8	8	8	8	8	9
Other	3	5	3	3	4	4	4	4	3	3
Public Works Administration	3	3	3	3	2	3	3	3	3	0
Streets	6	6	5	7	6	6	5	5	6	14
Residential Sanitation	14	13	15	15	15	15.5	15.5	15.5	16.5	0
Equipment Services	2	2	2	2	2	2	2	2	2	2
Parks and Recreation	8	7	7	8	7	7	7	7	8	7
Clemson Area African American Museum	0	0	0	0	0	1	1	2	2	2
Arts Center	0	0	0	0	0	1	1.5	1.5	2	2
Urban and Park Land Management	2	3	3	2	3	3	4.5	7	7	8
Planning and Development	11	10	10	10	10	10	10	10	10	11
Water Fund										
Utility Billing	7	8	8	8	9	9	9	9	9	9
Water	7	7	6	7	7	7	7	7	8	8
Stormwater Fund										
Stormwater	2	4	4	4	4	4	4	4	5	4
Wastewater Fund										
Engineering	3	3	3	3	3	3	3	3	3	0
Wastewater Collection	7	6	7	7	7	7	7	7	8	8
Wastewater Treatment	4	4	4	5	5	5	5.5	5.5	5.5	6.5
Sanitation Fund										
Residential Sanitation	0	0	0	0	0	0	0	0	0	11.5
Commercial Sanitation	2	2	2	2	2	2	2	2	2	3
Transit Fund										
Transit Administration	6	5	6	6	6	6	6	6	6	6
Transit Operations	14	13	16	16	16	17	18	18	18	18
Parking Services Fund										
Parking Services	0	0	0	0	0	0	0	0	2	2
Local Accommodations Fund										
Tourism	0	0	0	0	0	0	1	1	1	1
Twelve Mile Park Fund										
Twelve Mile Park	0	0	0	0	0	1	1	1	1	1
Total	164	165	173	177	178	184.5	190	194	207	214

Source: The City's Office of Human Resources

Schedule 17
City of Clemson
Operating Indicators by Function/Program, Last Ten Fiscal Years

Function/Program	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
<i>General Government</i>										
<i>Building Permits Issued</i>	1,156	1,074	1,529	835	500	645	640	815	792	781
<i>Building Inspections Conducted</i>	2,967	3,646	4,259	4,193	2,963	2,261	2,849	3,473	3,576	5,213
<i>Rental Housing Inspections Conducted</i>										1,607
<i>Police</i>										
<i>Traffic Violations</i>	8,547	9,030	11,849	8,285	3,838	2,971	3,659	3,825	2,936	3,240
<i>Parking Services</i>										
<i>Parking Violations</i>	6,708	6,888	5,382	6,421	3,346	4,235	4,837	4,774	3,409	8,262
<i>Fire</i>										
<i>Inspections</i>	1,128	872	701	842	495	413	533	654	358	723
<i>Refuse Collection</i>										
<i>Refuse Collected (lbs)</i>	5,661,088	11,543,311	12,030,591	11,998,846	12,152,520	12,580,360	12,965,560	13,194,920	13,320,540	13,626,820
<i>Recyclables Collected (lbs)</i>	1,402,629	1,661,498	1,425,002	1,292,816	915,380	1,130,140	1,075,920	497,200	297,660	457,100
<i>Other Public Works</i>										
<i>Street Resurfacing (miles)</i>	0.25	0	0	0	3.5	-	0.5	-	-	-
<i>Water</i>										
<i>New Taps</i>	165	102	237	103	98	229	95	309	197	102
<i>Residential Customers *</i>	6,118	6,287	6,343	6,561	6,584	6,662	6,855	7,017	7,255	7,417
<i>Non-residential Customers *</i>	418	425	444	474	468	427	433	431	437	438
<i>Water Main Breaks</i>	331	306	306	330	229	263	400	146	296	246
<i>Average Daily Consumption</i>	1,874,000	1,972,000	1,858,000	2,248,000	2,001,000	1,920,000	2,054,000	2,160,000	2,100,000	2,261,000
<i>Peak Daily Consumption</i>	2,623,000	2,624,000	2,311,000	2,678,000	2,498,000	2,500,000	2,440,000	2,720,000	2,720,000	3,018,000
<i>Wastewater</i>										
<i>New Taps +</i>	-	67	211	69	64	89	45	196	98	79
<i>Residential Customers *</i>	5,262	5,392	5,450	5,648	5,682	5,811	5,963	6,087	6,214	6,363
<i>Non-residential Customers *</i>	368	375	390	391	390	386	393	394	402	393
<i>Average Daily Sewage Treatment</i>	1,660,000	1,590,000	1,654,000	1,950,000	2,082,000	1,805,000	2,015,000	1,895,000	1,806,000	1,867,000
<i>Transit</i>										
<i>Total Route Miles</i>	588,628	685,121	740,225	718,817	586,475	598,815	674,809	662,012	640,181	578,032
<i>Passengers</i>	1,751,378	1,769,505	1,594,772	894,494	678,346	237,904	594,105	869,103	963,882	895,567

Source: Various City Departments

* Number of customers at June 30th each year.

+ Information unavailable prior to FY 2017.

Schedule 18
City of Clemson
Capital Asset Statistics by Function/Program, Last Ten Fiscal Years

<u>Function/Program</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>
<i>Police</i>										
Stations	1	1	1	1	1	1	1	1	1	1
Uniform Patrol Units	20	20	22	24	24	24	24	24	24	25
<i>Refuse Collection</i>										
Collection Trucks	6	6	5	5	5	5	6	9	10	7
<i>Other Public Works</i>										
Streets (miles)	69	69	69	69	69	69	73.25	75	75.71	77.88
Streetlights**	350	360	382	382	382	382	382	382	334	336
Traffic Signals	1	1	1	1	1	1	1	1	1	1
<i>Parks and Recreation</i>										
Acreage**	102	100	100	100	196	196	201	221	249.54	249.54
Playgrounds	7	7	7	7	7	8	8	8	9	9
Soccer Fields	6	4	5	5	5	5	5	5	5	5
Baseball/Softball Fields	7	7	7	7	7	7	7	7	7	7
Trails (miles)**	9.53	9.53	9.53	9.53	9.53	9.82	10.1	11.28	6.96	7.35
Multi-Use Paths (miles)**									6.62	6.62
Pump Track	0	0	0	0	0	0	1	1	1	1
<i>Water</i>										
Water Mains (miles)**	113.2	113.3	114.1	118.6	119.25	120.2	122.8	123.24	124.92	126.91
Fire Hydrants**	512	512	518	556	561	562	576	577	578	582
<i>Wastewater</i>										
Sewer Mains Gravity (miles)	106.8	107	107.7	105	105.62	106	108.8	109.8	113.56	113.56
Sewer Mains Force (miles)**	9	9	9	5.5	5.5	6.5	6.8	6.8	6.9	6.9
Treatment Capacity (millions of gallons)	3.15	3.15	3.15	3.15	3.15	4	4	4	4	4
<i>Stormwater</i>										
Stormwater Lines (miles)	7.25	16.92	16.97	17.02	17.07	17.12	17.17	17.2	18.1	19
Ditches (miles) *	7.91	7.91	8.06	8.06	8.06	8.06	8.99	10.32	11.58	11.58
Inlets *	0	1089	1101	1113	1125	1137	1149	1161	1300	1372
<i>Transit</i>										
Buses	25	28	29	19	25	23	21	22	25	26

Source : Various City Departments

COMPLIANCE SECTION



Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

**The Honorable Mayor and Members
of the City Council
Clemson, South Carolina**

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the **City of Clemson, South Carolina** (the "City"), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated December 18, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying schedule of findings and questioned costs, we did identify certain deficiencies in internal control that we consider to be significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2025-001 to be a significant deficiency.

Report on Compliance and Other Matters

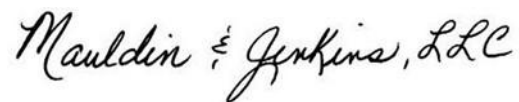
As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that is required to be reported under *Government Auditing Standards*.

City of Clemson's Response to Finding

The City of Clemson's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The City of Clemson's response was not subject to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Columbia, South Carolina
December 18, 2025



Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

**The Honorable Mayor and Members
of the City Council
Clemson, South Carolina**

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the **City of Clemson, South Carolina's** (the "City") compliance with the types of compliance requirements described in the OMB *Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended June 30, 2025. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City's federal programs.

Auditor's Responsibility for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Columbia, South Carolina
December 18, 2025

CITY OF CLEMSON, SOUTH CAROLINA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

Federal Grantor/Pass-through Grantor/Program Title	Federal Assistance Listing	Grant Identification Number	Expenditures	Passed through to Subrecipients
U.S. Department of Housing and Urban Development				
Passed through from the S.C. Department of Commerce:				
Community Development Block Grant	14.228	N/A	\$ 215,000	\$ -
Total U.S. Department of Housing and Urban Development			<u>215,000</u>	<u>-</u>
U.S. Department of Justice				
Direct:				
BJA Patrick Leagy Bulletproof Vest Partnership	16.607	N/A	19,233	-
Passed through from the S.C. Department of Public Safety:				
Justice Assistance Grant	16.738	N/A	<u>98,309</u>	<u>-</u>
Total U.S. Department of Justice			<u>117,542</u>	<u>-</u>
U.S. Department of Transportation				
Federal Transit Administration				
<i>Federal Transit Cluster</i>				
5307 Operating and Capital Grant	20.507	FTA 5310 SC 2024-041	23,856	-
5307 Operating and Capital Grant	20.507	FTA 5307 SC 2023 023	<u>312,721</u>	<u>-</u>
<i>Total Federal Transit Cluster</i>			<u>336,577</u>	<u>-</u>
Total U.S. Department of Transportation			<u>336,577</u>	<u>-</u>
U.S. Department of the Treasury				
Direct:				
COVID-19 State and Local Fiscal Recovery Fund	21.027	N/A	<u>4,185,908</u>	<u>-</u>
Total U.S. Department of the Treasury			<u>4,185,908</u>	<u>-</u>
Institute for Museum and Library Services				
Direct:				
Museum Grants for African American History and Culture	45.309	N/A	<u>61,860</u>	<u>-</u>
Total Institute for Museum and Library Services			<u>61,860</u>	<u>-</u>
Total Expenditures of Federal Awards			<u>\$ 4,916,887</u>	<u>\$ -</u>

CITY OF CLEMSON, SOUTH CAROLINA

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE FISCAL YEAR ENDED JUNE 30, 2025

NOTE 1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of the City of Clemson, South Carolina (the "City"), and is presented on the modified accrual basis of accounting for governmental fund types and the accrual basis of accounting for the proprietary fund types. The City reporting entity is described in Note 1 to the City's basic financial statements.

The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Therefore, some amounts presented in the schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

NOTE 2. DE MINIMIS INDIRECT COST RATE

The City chose not to use the ten percent de Minimis indirect cost rate for the year ended June 30, 2025.

NOTE 3. NON-CASH AWARDS AND LOANS

There were no federal awards expended in the form of noncash assistance during the fiscal year. There were also no loans or loan guarantees outstanding at year end.

CITY OF CLEMSON, SOUTH CAROLINA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE FISCAL YEAR ENDED JUNE 30, 2025

SECTION I SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified

Internal control over financial reporting:
Material weaknesses identified? ☐ Yes ☒ No

Significant deficiencies? ☒ Yes ☐ No

Noncompliance material to financial statements noted? ☐ Yes ☒ No

Federal Awards

Internal Control over major programs:
Material weaknesses identified? ☐ Yes ☒ No

Significant deficiencies? ☐ Yes ☒ None reported

Type of auditor's report issued on compliance for major programs Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? ☐ Yes ☒ No

Identification of major programs:

Assistance Listing Number

21.027

Name of Federal Program or Cluster

U.S. Department of the Treasury

COVID-19 State and Local Fiscal Recovery Program

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? ☒ Yes ☐ No

CITY OF CLEMSON, SOUTH CAROLINA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

SECTION II
FINANCIAL STATEMENT FINDINGS

2025-001. Inventory

Criteria: Generally accepted accounting standards require that inventory items be recorded under the consumption method as an asset at the time of purchase and expended when used.

Condition: The City was noted to have had instances of certain inventory items not being included in the City's inventory listing when physically observed at year-end, resulting in a significant amount of inventory not being recorded in the general ledger. This treatment is inconsistent with City policies and procedures relating to inventory.

Context: We addressed this matter with City officials, and they were able to determine the correct amount of inventory as of June 30, 2025.

Effect: An adjustment to increase inventory of the City's Water fund was required for a total of \$94,510 as of June 30, 2025.

Cause: Inventory on hand was not properly reconciled and recorded as of June 30, 2025.

Recommendation: We recommend that the City implement the necessary controls related to inventory so as to ensure that inventory transactions are properly recorded in accordance with City policies and procedures as well as generally accepted accounting principles.

Views of Responsible Officials: We concur. The City is implementing and following the proper procedures to ensure all inventory transactions are properly reconciled and recorded.

SECTION III
FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None reported.

CITY OF CLEMSON, SOUTH CAROLINA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE FISCAL YEAR ENDED JUNE 30, 2025

SECTION IV PRIOR YEAR FINDINGS AND QUESTIONED COSTS

2024-001. Reporting

AL#: 21.027

COVID-19 State and Local Fiscal Recovery Program

Award Year: 2022

Criteria: Under the requirements of the Compliance and Reporting Guidance for State and Local Fiscal Recovery Funds outlined by the Department of the Treasury, recipients of grants are required to submit a project and expenditure report either on a quarterly or annual basis during the period of performance of the award, depending on what tier the recipient qualifies under. In this instance, the City falls under Tier Five which requires an annual report. The Annual Project and Expenditure Report must be submitted by April 30th for the annual period ending in March. The report must contain all critical information line items, including current period obligations, cumulative obligations, current period expenditures, and cumulative expenditures.

Condition: The Annual Project and Expenditure Report was due no later than April 30, 2024, for the annual period ending March 2024. This report was ultimately submitted by the City in September of 2024. Furthermore, the City failed to report actual current period expenditures and instead reported total revenue replacement funds the City plans to expend through the period of performance of the award in all key line items.

Status: Resolved.



CITY OF Clemson SOUTH CAROLINA

MANAGEMENT CORRECTIVE ACTION PLAN

Section II – Financial Statement Findings

Finding: 2025-001 – Inventory

Name of contact person: Leslie Wilder – Director of Finance

Corrective action: We will review the respective requirements to evaluate and determine the most efficient and effective solution to ensure all necessary controls related to inventory are in place to ensure inventory transactions are properly recorded in accordance with City policies and procedures as well as generally accepted accounting principles.

Proposed completion date: Fiscal Year 2026.

Respectfully submitted,

David A. Blondeau
City Administrator

Leslie Wilder
Finance Director



CITY OF CLEMSON
AGENDA ITEM REQUEST FORM

Requested By:

Date Submitted:

Council Meeting Date:

Type of Request: (check only one)

☐ Report/Discussion

☐ Policy/Action

☐ Executive Session

Agenda Item Summary: (brief for public information and posted agenda)

Discuss the nomination process for Black History Month and Women's History Month honorees.

Agenda Item Detail: (expand as necessary for clarification)

Since 2021, City Council has recognized deserving individuals in our community for Black History Month and Women's History Month. For the first two years, City Council gathered the nominations and submitted information about the selected nominees for proclamations. Since 2023, we have sought nominations from the community through social media, emails, and our website with a linked Google Form.

Honorees for Black History Month will be recognized at the February meetings, and honorees for Women's History Month will be recognized at the March meetings.

All nominees must be submitted with justification and a draft of the proclamation by the following dates:

- January 26 for the February 2 meeting
- February 9 for the February 16 meeting
- February 23 for the March 2 meeting
- March 9 for the March 16 meeting.

Attached is a list of all previous nominees as well as our proclamations guidelines, which also have a link to the proclamation request form.

Previous Honorees for History Month Recognition

2021	2022	2023	2024	2025
Black History Month Ron and Joetta Gantt Uncle Bill Greenlee George and Roszena Shaw Robert and Pat Kemp Jaquial Durham Ann LaVerne Williams White Jeff Davis Ida Lucinda Heard Alesia Smith Women's History Month Catherine Smith Adraine Garner Sandy Smith League of Women Voters Rosa Grayden	Black History Month Jerry Brown Tavarie Taylor Eness Little Horace Littlejohn Women's History Month None	Black History Month Karry Walker Robert Crooks Rosa Grayden Reno Wilson Cory Massey Michael Reeder Rev. Louis T. Cannon Sonya Morton Women's History Month Dot Yandle Heidi Williams Lisa Robinson Dianne Bitzer	Black History Month Mia Tensley Dr. Kenneth Robinson Judy Randolph Rev. Joe Grant Felicia Greenlee Women's History Month *Just did a proclamation recognizing the month	Black History Month Pastor Linda Davis Sabrina Greenlee Women's History Month Lindsey Newton Lillian Boatwright Maude Davis Chapman



Policy and Procedures for Requesting Recognition by Mayor and/or City Council

The City of Clemson seeks to adopt a policy to outline guidelines and procedures for the scheduling and management of proclamations and recognitions by the Mayor and City Council. This policy applies to any person, employee, or organization requesting the recognition.

The City of Clemson may issue proclamations to recognize or increase awareness of an event, group, team, issue, or achievement within the City of Clemson or for matters of local, regional, or national concern. For the recognition of individual excellence and accomplishment, the City of Clemson may present a certificate of achievement.

Eligibility Requirements for Proclamations:

1. Must have local significance
2. Must fit the [mission and vision](#) of the City
3. Must reflect council policy and objectives
4. Must be requested by a qualified individual, and the recipient or representative must be in attendance at the presentation of the proclamation or certificate.

General Guidelines

1. **All requests must be made in writing to the City of Clemson.** Applications will not be accepted more than three months and less than 30 days before the proposed date of recognition. The requestor must draft and provide the language for the proclamation. The request form will walk the requestor through the required information. Any draft language is subject to edits and revisions by the City without notice.
 - a. **External Requests:** must be accompanied by the [Recognition Request Form](#)
 - b. **Internal Requests:** must be accompanied by the [Project Request Form](#)
2. **Anyone requesting a Proclamation for an annual event must provide a new request form along with all required information each year.**
 - a. Proclamations are not automatically renewed and will be evaluated on a case-by-case basis and with regard to already scheduled or presented proclamations.
 - b. In some cases, a proclamation may be presented at a separate event, but this will need to be coordinated with the requesting entity and the Mayor and Council by the Administration Staff
3. **The Mayor, City Council, and Administration staff will make the final decision on whether a Proclamation or Certificate will be issued.**
4. **Proclamations will NOT be issued for:**
 - a. Campaigns or events contrary to City of Clemson's policies, mission, vision, or values.
 - b. An advertisement, endorsement, or commercial promotion.
 - c. Ideological, political or religious beliefs.
 - d. Similar subject matters (for example, "Month of the Young Child" and "Child Abuse Prevention Month") or for the same organization. It is preferred that these be consolidated.
5. **Once the request has been received, you will be notified if your request has been approved and if more information is needed.** If your request is approved, the administration office will send a draft of the proclamation or certificate and ask the requestor for approval before it is finalized. The administration office will also coordinate scheduling.



CITY OF CLEMSON
AGENDA ITEM REQUEST FORM

Requested By:

Date Submitted:

Council Meeting Date:

Type of Request: (check only one)

☒ Report/Discussion

☐ Policy/Action

☐ Executive Session

Agenda Item Summary: (brief for public information and posted agenda)

Discuss declaring patrol vehicle surplus

Agenda Item Detail: (expand as necessary for clarification)

The police department has recently purchased 6 vehicles, up-fitted for uniformed patrol, and one detective vehicle as part of the city's goal of maintaining a high level of operational readiness and officer safety. This is replacing 6 marked vehicles that are 10 and 12 years old, one of which is inoperable. We are requesting these 6 to be deemed surplus to sell.



CITY OF CLEMSON
AGENDA ITEM REQUEST FORM

Requested By:

Date Submitted:

Council Meeting Date:

Type of Request: (check only one)

☒ Report/Discussion

☐ Policy/Action

☐ Executive Session

Agenda Item Summary: (brief for public information and posted agenda)

Agenda Item Detail: (expand as necessary for clarification)



CITY OF CLEMSON
AGENDA ITEM REQUEST FORM

Requested By:

Date Submitted:

Council Meeting Date:

Type of Request: (check only one)

☐ Report/Discussion

☒ Policy/Action

☐ Executive Session

Agenda Item Summary: (brief for public information and posted agenda)

Consider approving a contract with Clemson Cooperative Extension Service to remain a member of the Anderson and Pickens County Stormwater Partners.

Agenda Item Detail: (expand as necessary for clarification)

The Anderson and Pickens County Stormwater Partners (APCSP) is a group of Small Municipal Separate Storm Sewer Systems (SMS4s) community partners in Anderson and Pickens Counties who are dedicated to the regional stormwater education concept. The members work together to better facilitate the development of a unified approach to education and outreach within the counties. The APCSP is managed by the Carolina Clear program of the Clemson University Extension Service. As a member, our Public Education and Outreach on Stormwater Impacts and Public Involvement/Participation requirements of our MS4 permit are achieved.

A new contract to remain a member has been discussed and provided. The fee structure is based on population size, with our sized municipality being charged \$10,000.00 annually. The provided contract is for a five year term (\$50,000.00 over the life of the contract). A copy of the contract is provided.

**CONTRACTUAL AGREEMENT BETWEEN THE CITY OF CLEMSON AND
CLEMSON UNIVERSITY,
through its Cooperative Extension Program**

THIS AGREEMENT (the “Agreement”) is made this 1st day of January 2026, by and between the City of Clemson, a South Carolina municipal corporation (hereinafter referred to as “City of Clemson”) and Clemson University, through the Clemson Cooperative Extension (hereinafter referred to as “Clemson Extension,” together with the City of Clemson referred to as the “Parties”). This Agreement shall consist of all the terms, conditions, specifications, and provisions required to deliver the Scope of Services defined heretofore.

WITNESSETH:

WHEREAS, City of Clemson is seeking to implement stormwater public education and outreach and public involvement/participation programming; and

WHEREAS, Clemson Extension holds in its Extension faculty and staff various levels of expertise concerning stormwater compliance requirements as promulgated by the South Carolina Department Environmental Services (SCDES) and the United States Environmental Protection Agency (USEPA); and as developed an environmental outreach program (Carolina Clear), portions of which apply to the impact of stormwater on natural resources. Carolina Clear is a comprehensive approach developed by Clemson University Cooperative Extension Service (CUCES) to inform and educate communities about, among other issues, water quality, water quantity, and the cumulative effects of stormwater. Carolina Clear addresses the special significance of South Carolina’s water resources and the role these resources play in enhancing the state’s economy, environmental health, and overall quality of life; and

WHEREAS, City of Clemson and Clemson Extension desire to enter into this Agreement relating to implement strategic stormwater outreach and involvement programming, subject to the terms, specifications, conditions and provisions herein.

THEREFORE, be it resolved that since Carolina Clear seeks to educate citizens about the impacts of stormwater and means to improve stormwater management and since this program provides outreach opportunities to address a broad range of water quality issues including the impact of stormwater on natural resources, Clemson Extension and City of Clemson will collaborate to address stormwater public education and outreach and public involvement/participation.

NOW, THEREFORE, Clemson Extension and City of Clemson agree to all of the terms, conditions, specifications, provisions and special provisions listed below:

- A. This Agreement is deemed to be under and shall be governed by and construed according to the laws of the State of South Carolina.

- B. This Agreement, including the terms, conditions, specifications and provisions listed herein, constitutes the entire agreement between Clemson Extension and City of Clemson. No other agreement, oral or otherwise, regarding the subject matter of this Agreement shall be deemed to exist or bind either Party hereto.

NOW, THEREFORE, in consideration of mutual covenants contained herein, the Parties agree as follows:

ARTICLE 1 **DESCRIPTION**

Because each agreement that Clemson Extension enters to provide similar services is unique to the requirements of the circumstances, Clemson Extension and City of Clemson agree that the specific metrics of each task addressed herein shall be individually negotiated and delineated in the Scope of Services. Neither Party has any responsibility for any performance obligations except as indicated within the Scope of Services.

Clemson Extension does hereby offer to City of Clemson services for the purpose of providing stormwater-related public education and involvement programs, and documentation of activities for Clemson University as contained and described in the Scope of Services.

1.1 *SCOPE OF SERVICES*

Public awareness and education about natural resources is crucial to the process of protecting and restoring water quality. Clemson Extension and City of Clemson will collaborate to deliver public education and outreach and public involvement/participation programming to general and targeted audiences towards achieving compliance with the public education and outreach and public involvement/participation requirements of the National Pollutant Discharge Elimination System (NPDES) Phase II Stormwater Program.

In general, Clemson Extension will lead a regional effort that includes strategic identification of behaviors and pollutants that can be addressed through stormwater education programming; implementation of an outreach campaign that seeks to address target behaviors, pollutants, and audiences; website presence and information made available to the public about pollution prevention; annual data report regarding program activities.

In order to assist City of Clemson in satisfying the Public Education and Outreach Minimum Control Measure, as required by the NPDES Phase II Stormwater Program, Clemson Extension proposes to utilize selected components of the Carolina Clear program in order to:

- Coordinate and lead a regional body of participants including community representatives joined together by a shared interest in watershed restoration, protection, and improved stormwater management.
- Determine the appropriate public awareness campaign with City of Clemson and the community's guidance on target behaviors, audiences, pollutants and established venues and modes for outreach. Some program implementation approaches, best management

practices (BMPs) (i.e., the program actions/activities), and measurable goals are contained in this Agreement and seek to

- Form collaborative working groups,
 - Use and develop education materials and strategies, and
 - Reach diverse audiences.
- Implement a strategic public education program with City of Clemson or conduct equivalent outreach activities addressing the awareness of stormwater pollution and its effects on natural resources and the specific activities and safe alternatives to improve stormwater management.

In order to satisfy the Public Involvement/Participation Minimum Control Measure, as required by the NPDES Phase II Stormwater Program, Clemson Extension proposes to:

- Provide opportunities for citizens and various audiences to become active in stormwater management.
- Provide program accountability measures including estimated number of people contacted, publications produced and distributed, and measures of outreach impacts and possible behavior change, and other specifics as appropriate considering SCDES and USEPA guidance.
- Other programs and measures as specified in this Agreement.

NOW, the Parties specifically agree as follows:

1. Clemson Extension will deliver public education and outreach and public involvement/participation with a goal to influence a more aware and involved public in regard to stormwater management decisions. The educational programs will include components designed for various residential and commercial audiences and others targeted for their impact to stormwater and nonpoint source pollution. This effort will be delivered through various means, as detailed below in items 4 and 5. Events will be held at available facilities in such a way to reach diverse and regionally distributed audiences. Such instruction may include the furnishing of informational handouts, instructional manuals, promotional materials, webpages, logos, slogan, symbols, and similar such materials, as deemed appropriate by Clemson Extension and City of Clemson.
2. City of Clemson will participate in a regional decision-making process to define regional priorities in regard to behaviors, pollutants, and audiences to be targeted for outreach. Additionally, City of Clemson shall provide input as available on audience demographics, behaviors based on staff observations, residential and commercial impacts related to stormwater management that may lead to compliance and enforcement actions, and other input based on stormwater operations.
3. City of Clemson shall provide information regarding readily available delivery modes for education and involvement programming (e.g., newsletters, community calendars, government access channels, community meetings, Council meetings, tax or water bills, etc.).

4. Clemson Extension will strive to raise public awareness using a mass media approach. Billboard and television public service announcements, radio broadcasts and interviews, newspaper articles, stories and advertisements, and publications are among the outlets considered for use in this effort.
5. Each of the public-related activities described below will be part of the Carolina Clear core program on an annual basis and will target a specific audience, all subject to modification with the approval of City of Clemson and Clemson Extension, as well as acknowledging regulatory direction and interpretation by SCDES.

Clemson Extension will:

LEAD

- 5.1. Work with the Anderson and Pickens Counties Stormwater Partners Consortium, regional association of stormwater managers, and local decision-makers to update, plan, and determine regional public education and outreach and public involvement/participation priorities as part of a multi-year strategic plan with benchmarks of activities and measures of success annually.
- 5.2. Explore, pilot (as needed), and initiate strategic approaches to educating target audiences towards the goal of adopting improved behaviors and practices towards better stormwater management.

COMMUNICATE

- 5.3. Maintain webpage(s) with content specific to the regional outreach programs. Utilize tools to monitor website visits and other related statistics.
- 5.4. Maintain communication among regional collaborators through meetings, newsletters/e-news, one-on-one meetings, or other means established as best practice for the collaborative working groups.

IMPLEMENT

- 5.5. Plan, develop, present, and be a participant in at least three (3) community and public programs per year with emphasis on stormwater education. Provide resources to encourage continued learning and practice adoption.
- 5.6. Create at least three (3) news articles per year for the area's residents and/or target audiences.
- 5.7. Plan and present homeowner and yard owner program(s) for individuals and families. Distribute or provide materials for distribution as part of workshops and/or provide resources to encourage continued learning and practice adoption.
- 5.8. Provide at least one (1) youth program per year within the region such as
 - i. Adopt-A-Watershed which uses a local watershed,
 - ii. Storm Drain Marking,
 - iii. 4-H Wetlands Project explores estuaries, marshes, and swamps,
 - iv. 4H₂O Pontoon Classroom,
 - v. Engaging teachers in new watershed and stormwater curriculum meeting SC Standards, and

vi. EnviroScape®.

- 5.9. Present at least one (1) program per year that addresses pollution prevention and alternatives for a target audience, as per the region's priorities.
- 5.10. Develop and provide for the general public, within means, items such as banners and promotional giveaways to serve as a way to attract audiences and increase regional consortium visibility.
- 5.11. Utilize mass media outlets to provide statewide education at an increased cost-effectiveness; as needed, locally utilize mass media such as newspapers, radio, interviews and advertisements to address specific needs.

INVOLVE

- 5.12. Provide at least one (1) opportunity to involve an audience (general public or commercial) in improved watershed management and stormwater awareness.
- 5.13. Promote and expand web-based tools to encourage learning about and adoption of low impact development techniques (SC LID Atlas) and furthering involvement from citizens in watershed-focused volunteer opportunities (Watershed Stewardship Map) and through the use of demonstration sites as warranted appropriate.

REPORT

- 5.14. Provide and manage a user-friendly database to track each year's activities.
 - 5.15. Annually, produce a document summarizing the year's efforts, successes, decision-making processes, partnerships and regional priorities.
 - 5.16. On request and based on current regulatory guidance, provide data for public education and outreach and public involvement/participation measures of the Annual Report Checklist (or alternative document) required by SCDES of all Small Multiple Separate Storm Sewer Systems (MS4s).
- 6. Clemson Extension will provide accountability statistics for each of the activities as best can be estimated. The statistics will include the following accomplishment indicators:
 - 6.1. Number of educational programs and activities conducted.
 - 6.2. Number of people reached through educational programs or involved by outreach programs according to method, audience or targeted behavior.
 - 6.3. Number of people receiving information through "non-program" contacts such as telephone, office, visits, website contacts, visual and print media.
 - 6.4. Evaluation of activities and the pollutant or behavior targeted.
 - 6.5. As available, feedback on programs and anecdotal evidence of successful program implementation.
 - 7. Conduct program evaluations at least once per permit cycle (anticipated between three [3] and five [5] years), in alignment with the Carolina Clear statewide schedule, to assess the effectiveness of outreach and education efforts. Evaluations may include survey instruments designed to reliably measure changes in awareness, knowledge, and behaviors among target audiences reached through program activities related to stormwater and watershed management, as well as awareness of regional initiatives.

A mutually agreeable estimated delivery schedule shall provide activities distributed through each year in an annual activity plan (as default) or on an otherwise agreed upon multi-year activity plan, which will be noted as a regional decision documented in writing for the regional entity.

ARTICLE 2 **LIABILITY**

City of Clemson and Clemson Extension shall not be responsible to each other for any incidental, indirect or consequential damages incurred by either City of Clemson or Extension or for which either Party may be liable to any third party which damages have been or are occasioned by services performed or reports prepared or other work performed hereunder. Further, Clemson Extension's liability to City of Clemson and any other party for any losses, injury or damages to persons or properties or work performed arising out of/in connection with this Agreement and for any other claim, whether the claim arises in contract, tort, statute or otherwise, shall be limited to the amount of the total fees due to Clemson Extension from City of Clemson hereunder.

ARTICLE 3 **ASSIGNMENT**

Clemson Extension shall not assign or subcontract any of its rights or duties under this Agreement without the expressed written consent of City of Clemson, which consent shall not be unreasonably withheld, conditioned or delayed. Any assignment or subcontract without the written consent of City of Clemson shall be void and this Agreement shall terminate at the option of the City of Clemson.

ARTICLE 4 **TERM**

The term of this Agreement shall be for five (5) years beginning on the date of the last signature hereto. This Agreement may be extended an additional one (1) year term, for a total of three (3) additional years beyond the initial term, at the written mutual agreement of both parties, provided such extension is executed no later than thirty (30) days prior to the expiration of this Agreement. No amendments, changes or modifications will be effective until and unless reduced to writing and signed by the Parties.

ARTICLE 5 **COMPENSATION**

City of Clemson shall provide payment in the amount of Ten Thousand Dollars (\$10,000) annually for the Carolina Clear core program subject to the terms and conditions of this Agreement, unless additional services are agreed upon by the Parties by written amendment to this Agreement. Fees for such additional services will be negotiated based on cost.

ARTICLE 6

LIABILITY COVERAGE

Clemson Extension is insured by the State Insurance Reserve Fund pursuant to the State Tort Claims Act. The Parties agree that each shall be responsible for the negligent acts or omissions of its own officers, employees, and agents operating within the scope of their employment and that neither is responsible for the negligent acts or omissions of the other Party's officers, employees, and agents in the performance of the requirements of this Agreement.

Clemson Extension does hereby represent to City of Clemson that Clemson Extension has worker's compensation insurance, general liability and automobile liability insurance, as well as coverage against liability arising from the acts or omission of Clemson Extension's employee operating within their scope of employment.

ARTICLE 7

DEFAULT

The remedies herein given to City of Clemson shall be cumulative, and the exercise of any one remedy by City of Clemson shall not be to the exclusion of any other remedy.

ARTICLE 8

TERMINATION

In the event that Clemson Extension breaches any of the terms of this Agreement, fails to perform the services described herein, or fails to commence the cure of any breach which shall be diligently prosecuted in good faith within fifteen (15) business days of its receipt of a written demand from City of Clemson, City of Clemson may terminate this Agreement immediately upon notice, provided such notice is at least thirty (30) business days following City of Clemson's notice of breach. In the event that City of Clemson breaches any of the terms of this Agreement, including but not limited to non-payment, and fails to cure such breach within fifteen (15) business days of its receipt of a written demand from Clemson Extension, Clemson Extension may terminate this Agreement immediately upon notice, provided such notice is at least thirty (30) business days following Clemson Extension's notice of breach.

ARTICLE 9

CITY OF CLEMSON RESPONSIBILITIES

City of Clemson will be responsible to provide Clemson Extension reasonable access to its properties and project locations for the purpose of effectuating the objectives of this Agreement, when necessary, ensure cooperation of City of Clemson employees in activities reasonable and appropriate, and obtain authorization for access to third party sites, if required.

ARTICLE 10
FORCE MAJEURE

Should performance of Clemson Extension's services and obligations set forth herein be prohibited or substantially frustrated by causes beyond its reasonable control, a Force Majeure results. Force Majeure includes, but is not restricted to, acts of God, acts of a legislative, administrative or judicial entity, acts of contractors other than subcontractors of Clemson Extension, fires, floods, labor disturbances, and unusually severe weather. Clemson Extension will be granted a reasonable time extension and the Parties will negotiate an adjustment to the fee, where appropriate, based upon the effect of the Force Majeure upon Clemson Extension's performance.

ARTICLE 11
SEVERABILITY

Every term or provision of this Agreement is severable from others. Notwithstanding any possible future finding by a duly constituted authority that a particular term or provision is invalid, void, or unenforceable, this Agreement has been made with the clear intention that the validity and enforceability of the remaining parts, terms and provisions shall not be affected thereby.

ARTICLE 12
INDEPENDENT CONTRACTOR

Clemson Extension shall be fully independent in performing the services enumerated herein and shall not act as an agent or employee of the City of Clemson. As such, Clemson Extension shall be solely responsible for its employees, subcontractors, and agents and for their compensation, benefits, contributions and taxes, if any.

ARTICLE 13
NOTICE

Clemson Extension and City of Clemson shall notify each other of service of any notice of violation of any law, regulation, permit or license relating to the services contained in this Agreement; initiation of any proceedings to revoke any permits or licenses which relate to such services; revocation of any permits, licenses or other governmental authorizations relating to such services; or commencement of any litigation that could affect such services. Such notice shall be delivered by U. S. mail with proper postage affixed thereto and addressed as follows:

City of Clemson:	City of Clemson Stormwater Attn: Ethan R. Barnette Stormwater Manager 300 Cockran Rd. Clemson, SC 29631
Clemson:	Clemson Extension Service Attn: Derrick Phinney Natural Resources Program Director 201 Johnston Street, St. George, SC 29477

ARTICLE 14
TOTAL AGREEMENT

This Agreement constitutes the entire agreement between the Parties. No representations, warranties or promises pertaining to this Agreement have been made or shall be binding upon the Parties, except as expressly stated herein.

IN WITNESS WHEREOF, the Parties hereto have executed this Agreement on the day and year first above written.

WITNESSES:

City of Clemson

Signature: _____
Name: David A. Blondeau
City Administrator
City of Clemson

WITNESSES:

Clemson University

Signature: _____
Name: Matthew Holt
Dean CAFLS
Clemson University