

**Mayor**  
ISAIAH SCIPIO  
**City Council**  
CAMERON RIVERS, Mayor Pro-Tem  
JOHN MCMANUS  
FLOYD ROGERS  
RAY WILSON  
ALLIE WINTER



**Administrator**  
TIM O'BRIANT  
**City Clerk**  
DONNA F. OWEN

# City of Pickens

[www.cityofpickens.com](http://www.cityofpickens.com)

**AGENDA**  
**CITY COUNCIL BUDGET WORK SESSION**  
**WEDNESDAY JUNE 4, 2025**  
**10:00 A.M.**  
**CITY HALL**  
**219 PENDLETON STREET**  
**PICKENS, SOUTH CAROLINA**

1. WELCOME AND CALL TO ORDER:
2. DISCUSSION OF THE FISCAL YEAR 2025/2026 BUDGET ORDINANCE 2025-02:
3. DISCUSSION OF COUNCIL'S REQUIRED CONDITIONS AS IT RELATES TO THE EVENTUAL SECOND READING OF THE PROPOSED ANNEXATION OF PARCEL #4181-14-42-3651 AND REQUIRED CHANGES TO ZONING CODE:
4. ADJOURNMENT:



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May 30, 2025

**TO: Mayor and City Council**  
**FROM: Tim O'Briant, Administrator**  
**RE: FY2026 Budget Projected Revenues**

A primary focus of the Wednesday budget work session will be a deep dive into the projected revenues for the FY 2025-2026 budget. I've attached materials related to the revenue projections and modified some of the projections that were included in the earlier drafts.

Please note the following revisions:

- The Pickens County Assessor has provided and updated mill value for the City based on growth in the tax base related to reassessment. The value of a mill has increased from \$16,450 to \$18,210 for the coming year. That being the case, if Council elects to hold the current rate of 86.3 mills we will realize an additional \$150,000 in property tax revenue.
- Based on discussions of potentially matching city fire fees to what Pickens County is charging for fire service in unincorporated areas, currently 22 county mills, the city fee would be calculated based on the value of residential and commercial properties instead of the current flat rate calculation. That would increase fire revenues from just over \$200,000 to an estimated \$480,000. As you know, the fire department is a \$1 million annual operation, not including capital needs. The additional revenue is needed to make the operation sustainable.
- Note that potential FEMA reimbursement from Hurricane Helene has been reduced to a nearly assured dollar figure of \$150,000. These funds would be unrestricted reimbursement for the incident response staffing, overtime and equipment used during the storm response. The funds for those expenses will be available in the coming year. Other funds that may come from FEMA related to damage and mitigation projects have been removed from the budget entirely. If and when those funds become available for specific projects, we can consider a budget amendment without risk of counting any chickens before they've hatched.

# PUBLIC NOTICE

Pursuant to Section 6-1-80 of the S. C. Code of Laws, public notice is hereby given that Pickens City Council

will hold a public hearing on the municipal budget for the 2025-2026 fiscal year which begins on July 1, 2025 and ends on June 30, 2026.

The public hearing will be held on June 23, 2025 at 6:00pm.

Location: Council Chambers, Pickens City Hall, 219 Pendleton Street, Pickens, SC.

## General Fund:

Projected Current Fiscal Year Financial Sources 2024-2025	Projected Financial Sources 2025-2026	Percentage Change In Financial Resources	Current Fiscal Year Millage
\$5,316,790.71	\$5,942,765.00	11.77%	86.3 Mills

Projected Current Fiscal Year Expenditures 2024-2025	Projected Expenditures 2025-2026	Percentage Change In Expenditures	Estimated Millage for 2025-2026
\$5,316,790.21	\$5,942,765.00	11.77%	86.3 Mills

Estimated Millage Equals \$86.3 per \$1,000

4% of assessed value of residential property (value X .04)/0.0863  
6% of assessed value of commercial property (value x .06)/0.0863

## Utility Fund:

Projected Current Fiscal Year Financial Sources 2024-2025	Projected Financial Sources 2025-2026	Percentage Change In Resources
\$5,149,413.96	\$4,360,027.00	-15.33%

Projected Current Fiscal Year Financial Sources 2024-2025	Projected Expenditures	Percentage Change In Expenditures
\$5,149,413.96	\$4,360,027.00	-15.33%

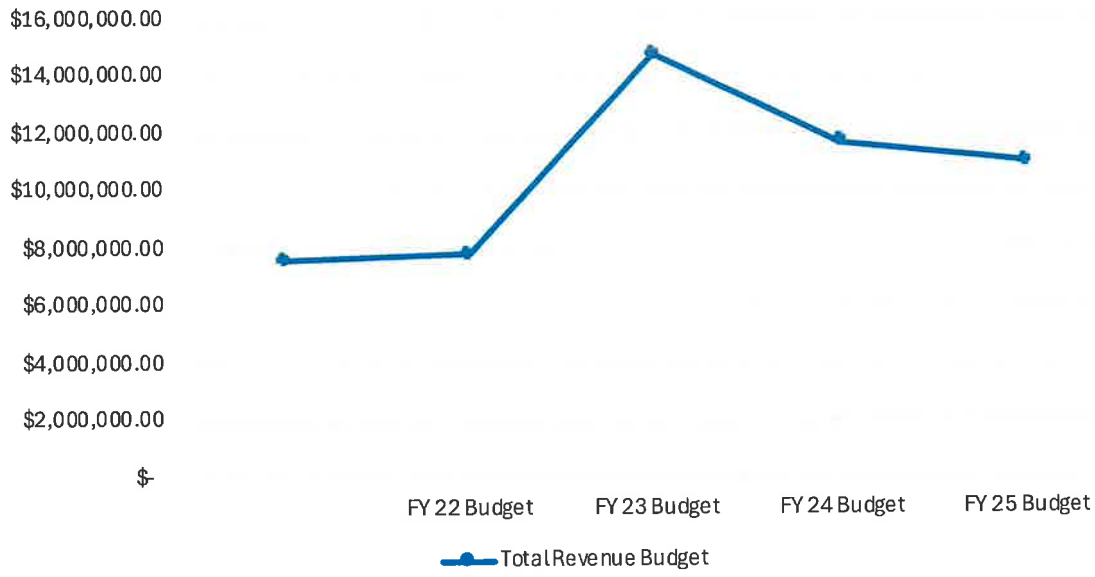
Total Projected 2025-2026 Budget

Revenues	\$	10,934,877.00
Expenditures	\$	10,822,792.00
Budget Surplus All Funds	\$	112,085.00
Restricted Reserves	\$	2,126,987.92

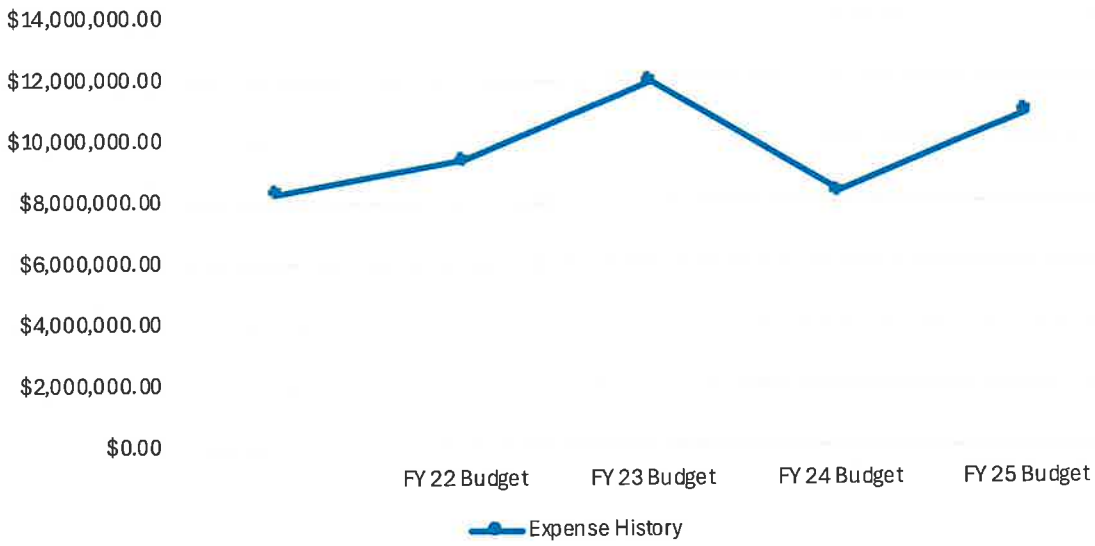
City of Pickens  
Revenue Summary FY 25-26

GF	Revenue Source	FY 22 Budget	FY 23 Budget	FY 24 Budget	FY 25 Budget	FY26 Budget	
	Accommodations Tax		\$ 2,500.00	\$ 2,000.00	\$ 2,500.00	\$ 21,200.00	
	Aid to Subdivisions	\$ 22,000.00	\$ 40,000.00	\$ 35,000.00	\$ 40,000.00	\$ 40,000.00	
	Business License	\$ 665,000.00	\$ 703,000.00	\$ 705,000.00	\$ 750,000.00	\$ 750,000.00	
	Fire Fees	\$ 200,000.00	\$ 200,000.00	\$ 206,731.30	\$ 217,915.00	\$ 480,000.00	Equalize fire fees to County fire millage
	Election Fees		\$ 200.00	\$ 500.00	\$ -	\$ 200.00	
	Franchise Fees	\$ 345,000.00	\$ 325,000.00	\$ 350,000.00	\$ 275,000.00	\$ 485,000.00	
	Homestead Exemption Tax	\$ 44,000.00	\$ 62,000.00	\$ 48,000.00	\$ 45,000.00	\$ 47,000.00	
	Hospitality Tax Reimburse	\$ 10,000.00	\$ 12,000.00	\$ 115,000.00	\$ 115,000.00	\$ 228,800.00	
	Local Government Fund	\$ 74,115.08	\$ 76,000.00	\$ 83,369.58	\$ 80,000.00	\$ 80,000.00	
	Mechant Inventory Tax		\$ 10,500.00	\$ 12,500.00	\$ 10,500.00	\$ 15,000.00	
	Local Option Sales Tax	\$ 610,464.00	\$ 666,000.00	\$ 712,620.00	\$ 1,100,000.00	\$ 1,100,000.00	
	MFG PVE Reimbursement		\$ -	\$ 200.00	\$ 250.00	\$ 250.00	
	Planning /Permit/Code Fees		\$ 3,000.00	\$ 3,000.00	\$ 2,000.00	\$ 75,000.00	
	City Rentals		\$ 275.00	\$ 2,400.00	\$ 10,059.68	\$ 8,400.00	
	Police Fines / Forfeits	\$ 78,000.00	\$ 50,000.00	\$ 80,000.00	\$ 80,000.00	\$ 120,000.00	
	Property Taxes	\$ 400,000.00	\$ 405,000.00	\$ 541,208.37	\$ 545,000.00	\$ 700,000.00	Retain 86.3 mills, reassessment year
	Rec Dept Fees	\$ 71,700.00	\$ 90,200.00	\$ 102,000.00	\$ 93,000.00	\$ 130,000.00	
	Investment P&I Returns				\$ 197,660.87	\$ 300,000.00	
	Sanitation Inside Fees	\$ 304,500.00	\$ 330,000.00	\$ 330,000.00	\$ 340,656.00	\$ 350,000.00	
	Sanitation Outside Fees			\$ 26,400.00	\$ 34,000.00	\$ 40,000.00	
	School Resource Reimburs	\$ 224,000.00	\$ 224,000.00	\$ 280,000.00	\$ 280,000.00	\$ 336,000.00	6 SRO's
	SCMIT Refund(Wcomp)		\$ 32,000.00	\$ 26,000.00	\$ 26,000.00	\$ 26,000.00	
	All other	\$ 87,907.32	\$ 76,400.00	\$ 132,000.00	\$ 140,984.60	\$ 50,000.00	
	Utility Fund Transfer Capit.	\$ 175,000.00	\$ 175,000.00	\$ 558,573.92	\$ 581,239.78	\$ 442,000.00	
	Water Tower Rehab Grant SCPRT			\$ 150,000.00	\$ 0.00	\$ 0.00	
	Unrestricted FB draw for non-recurring				\$ 100,000.00	\$ -	Train paint and Gem environments/design
	Bond payoff savings				\$ 225,118	\$ -	
	FEMA					\$ 150,000.00	Reduce to near certain revenue
ARPA	Other Fund Source-ARPA	\$ 1,505,906.43	\$ 1,079,202.04	\$ 470,000.00	\$ 600,000.00	\$ -	Transfer to Hospitality
	ARPA transfer Admin			\$ 25,000.00	\$ -	\$ -	
	ARPA transfer Fire			\$ -	\$ -	\$ -	
	ARPA transfer Police			\$ 305,000.00	\$ -	\$ -	
	ARPA transfer PW			\$ 70,000.00	\$ -	\$ -	
	ARPA transfer Parks & Rec			\$ 70,000.00	\$ -	\$ -	
	<b>Total General Fund</b>	<b>\$ 4,817,592.83</b>	<b>\$ 4,562,277.04</b>	<b>\$ 5,442,503.17</b>	<b>\$ 5,291,883.80</b>	<b>\$ 5,974,850.00</b>	
HF	Hospitality Tax	\$ 515,000.00	\$ 550,000.00	\$ 590,000.00	\$ 1,200,000.00	\$ 600,000.00	
UF	Water Revenue	\$ 2,535,463.73	\$ 2,560,000.00	\$ 2,585,600.00	\$ 2,942,402.00	\$ 2,942,402.00	
	Sewer Revenue	\$ 735,218.62	\$ 730,000.00	\$ 737,300.00	\$ 759,625.00	\$ 759,625.00	
	Capital Improvements Fee	\$ 250,000.00	\$ 250,000.00	\$ 239,912.00	\$ 300,000.00	\$ 320,000.00	
	Stormwater Fees (combin)	\$ 112,000.00	\$ 100,000.00	\$ 180,000.00	\$ 100,000.00	\$ 200,000.00	
	Water Taps	\$ 50,475.00	\$ 50,000.00	\$ 66,000.00	\$ 55,000.00	\$ 55,000.00	
	Connection Fees	\$ 17,000.00	\$ 18,000.00	\$ 21,000.00	\$ 18,000.00	\$ 18,000.00	
	2021 Bond Draw-PO			\$ 5,282,055.74	\$ -	\$ -	
	Sewer Taps	\$ 3,600.00	\$ 4,400.00	\$ 9,000.00	\$ 4,000.00	\$ 10,000.00	
	All Other	\$ 48,585.00	\$ 55,500.00	\$ 70,167.66	\$ 55,000.00	\$ 55,000.00	
	Bond Draw				\$ 915,385.96	\$ -	
	<b>Total Utility Fund</b>	<b>\$ 3,752,342.35</b>	<b>\$ 3,767,900.00</b>	<b>\$ 9,191,035.40</b>	<b>\$ 5,149,413.96</b>	<b>\$ 4,360,027.00</b>	
VF	Victims Advocate Fund	\$ 18,000.00	\$ 13,729.99	\$ 16,000.00	\$ 15,000.00	\$ 15,000.00	
	Victim's Assistance Fund						
	Carry over PFY						
	<b>Total Revenue Budget</b>	<b>\$ 7,597,028.75</b>	<b>\$ 7,814,704.99</b>	<b>\$ 14,769,538.57</b>	<b>\$ 11,656,297.76</b>	<b>\$ 10,949,877.00</b>	
	CIP				\$ 876,920.78	\$ 145,000.00	
	UF Reserves 16%				\$ 823,906.23	\$ 697,604.32	
	GF Reserves 24%				\$ 1,270,052.12	\$ 1,429,383.60	
	Unrestricted Cash				\$ 50,000.00	\$ 50,000.00	
	<b>Expense History</b>	<b>\$ 8,260,222.71</b>	<b>\$ 9,375,221.30</b>	<b>\$ 11,933,600.07</b>	<b>\$ 8,313,831.08</b>	<b>\$ 10,859,292.00</b>	

### Total Revenue Budget

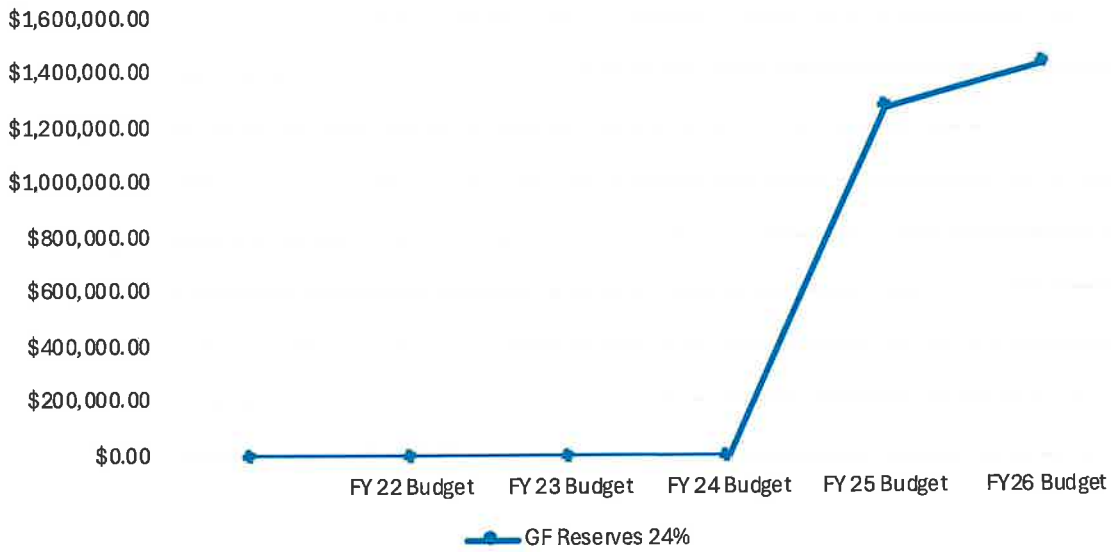


### Expense History

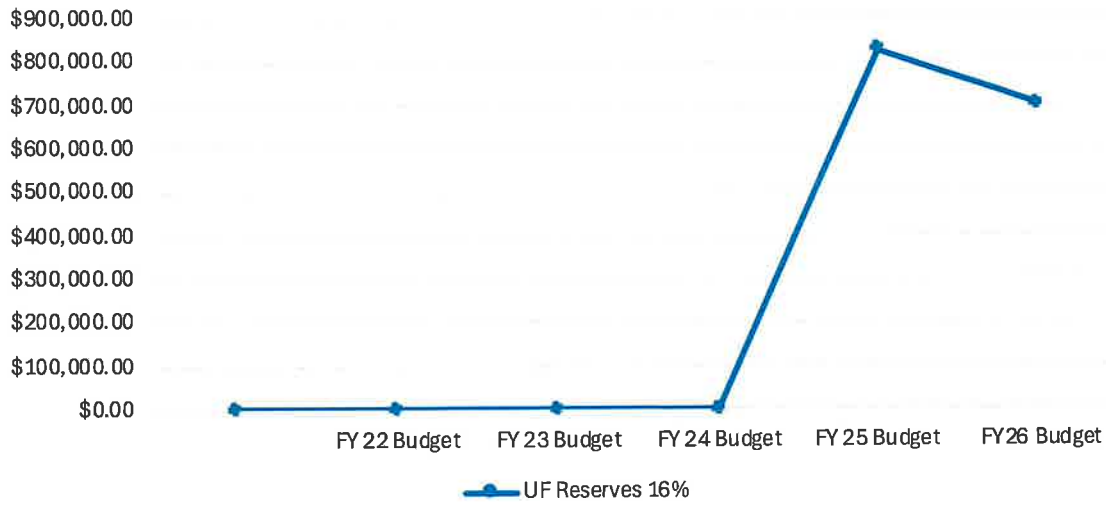


Total Restricted Reserves: **\$2,126,987.92**

### GF Reserves 24%



### UF Reserves 16%



## 2025 CITY OF PICKENS ESTIMATED ASSESSMENT INFORMATION

### I. REAL PROPERTY

	<u>CURRENT</u>	<u>DELINQUENT</u>
ORIGINAL CHARGE	14,041,400	0
SUPPLEMENTS	0	0
ABATEMENTS	0	0
REFUNDS	0	0
NULLA BONA		0
MANUFACTURING REAL	5,250	
ROLLBACKS	0	

TOTAL ASSESSMENT \$ 14,041,400

### II. Personal Property

	<u>1st Fiscal Period</u>	<u>2nd Fiscal Period</u>	
Motor Vehicles			
Cash Collections	1,391	741,810	1,629
Refunds	8	8,680	5
Total Vehicle Assessment	3,007	1,485,596	2,252

### Watercraft

	<u>Current</u>	<u>Delinquent</u>
Original	116,936	-
Supplementals	10,200	-
Abatements	7,670	-
Refunds	2,896	-
Nulla Bonas		-
Total	116,570	-

### Aircraft

Original	0	0
Supplementals	0	0
Abatements	0	0
Refunds	0	0
Total Assessment	-	-

All other Personal Property (339)

Original 49,880

Supplementals	2,400	0
Abatements	5,810	0
Refunds	0	0
Nulla Bonas	0	0

Total Assessment **\$ 46,470**

TOTAL ASSESSED VALUE OF PERSONAL PROPERTY **1,648,636**

**III. Fee-In-Lieu And JIP**

Original	1,188	
Supplementals	0	
Abatements	0	
Fee-In-Lieu of not in JIP		
Total Assessed Value of Fees	1,188	

Flot Industrial Abatement Assmt	<u>Current</u>	<u>Delinquent</u>
	0	0

Total Assessed Value of Fees **1,188**

**IV. Department of Revenue Assessments**

Manufacturing Property (639)

<u>Real Property (Land)</u>		
Original Charge	1,500	
Supplementals	0	
Abatements	0	
Refunds	0	
Nulla Bonas	0	

<u>Real Property (Building)</u>		
Original Charge	3,750	
Supplementals	0	
Abatements	0	
Refunds	0	
Nulla Bonas	0	

Total Real Manufacturing Property 5,250

<u>Personal Property</u>		
Original Charge	1,710	
Supplementals	0	

Abatements	0	0
Refunds	0	0
Nulla Bonas	0	0

Total Manufacturing Personal Property

1,710

Manufacturing Industrial Abatement

Real

Original	0
Supplementals	0
Abatements	0
Refunds	0
Personal	0

Original	0
Supplementals	0
Abatements	0
Refunds	0

Total Manufacturing Abatement

**0**

Total Manufacturing Assessments

**6,960**

Utility, Railroad, and Pipeline Property

Utilities (739)

Original	2,188,680
Supplementals	0
Abatements	0
Refunds	0

Original	0
Supplementals	0
Abatements	0
Refunds	0

Railroads (839)

Original	0
Supplementals	0
Abatements	0
Refunds	0

Original	0
Supplementals	0
Abatements	0
Refunds	0

Pipeline

Total Utility, Railroad, And Pipeline Assmt

**2,188,680**

Business Personal Property (539)

Original	774,230
Supplementals	13,220
Abatements	28,450
Refunds	2,160
Nulla Bonas	0

Current

Delinquent

**EXPENDITURE BUDGET VERSION RE**  
**25-26 FY Budget**

<b>Account</b>	<b>24-25FY</b>	<b>FY25-26</b>
<b>4150 ADMINISTRATIVE</b>		
10-4150-50 ADM. SALARIES	\$ 147,074.18	\$233,131.60
10-4150-50 CITY COUNCIL SALARY	\$ 24,000.00	\$24,000.00
10-4150-50 SOCIAL SECURITY	\$ 10,918.18	\$17,597.84
10-4150-50 RETIREMENT-	\$ 26,925.78	\$42,853.80
10-4150-50 SCMIT (WORKERS	\$ 5,000.00	\$5,000.00
10-4150-50 SCMIRF (LIABILITY &	\$ 37,857.84	\$37,857.84
10-4150-50 UNEMPLOYMENT		
10-4150-50 HEALTH & LIFE	\$20,775.54	\$29,409.29
10-4150-50 Appreciation/Bonus	\$450.00	\$450.00
10-4150-60 YMCA MEMBERSHIPS		
10-4150-60 SFTWARE/COMP/EMAI	\$ 40,000.00	\$ 30,000.00
10-4150-60 HARRIS SOFTWARE	\$ 35,000.00	\$20,000.00
10-4150-60 OFFICE SUPPLIES &	\$ 5,500.00	\$5,500.00
10-4150-60 PLANNING EXPENSES	\$ 30,000.00	\$30,000.00
10-4150-60 BUILDING REPAIRS &	\$ 15,000.00	\$2,500.00
10-4150-60 TRAINING/DEVELOPM	\$ 12,000.00	\$10,000.00
10-4150-60 MAYOR & COUNCIL	\$ 7,000.00	\$6,000.00
10-4150-60 Sponsorships/Donatio	\$ 8,000.00	\$14,000.00
10-4150-60 PRA'S MAIN STREET		
10-4150-60 OFFICE UTILITIES	\$ 13,500.00	\$14,000.00
10-4150-60 MAIN STREET WIFI		
10-4150-60 CHAMBER BLDG.		
10-4150-60 ELECTION EXPENSE		\$10,000.00
10-4150-60 MEDIA ADVERTISING	\$ 3,000.00	\$3,000.00
10-4150-60 PROFESSIONAL FEES	\$ 75,000.00	\$100,000.00
10-4150-60 ACCOUNTING &	\$ 50,000.00	\$50,000.00
10-4150-60 ORDINANCE	\$ 10,000.00	\$5,000.00
10-4150-60 CLEANING SERVICE &	\$ 6,000.00	\$5,000.00
10-4150-60 BUSINESS LICENSE	\$ 5,000.00	\$5,000.00
10-4150-60 MISCELLANEOUS	\$ 1,000.00	\$100.00
10-4150-61 WELLNESS PROGRAM		
10-4150-61 NUISANCE		\$10,000.00
10-4150-61 PRE-EMPLOYMENT	\$ 50.00	
10-4150-61 PICKENS INNOVATION		
10-4150-64 BANK SERVICE		
10-4150-80 HAGOOD CENTER		
10-4150-80 LEGACY SQUARE		
10-4150-80 SUNRISE CEMETERY		
10-4150-80 FEMA 4479 FEB 20		

10-4150-80 CONSTRUCTION IN			
10-4150-80 Department	\$	9,906.00	\$5,000.00
10-4150-80 WATER TOWER	\$	25,000.00	
10-4150-80 New Website/Logo	\$	30,000.00	\$7,500.00
10-4150-80 CAP. ITEMS -			
10-4150-80 Design Improvements	\$	5,000.00	
10-4150-80 CITY HALL			
10-4150-80 SENIOR CENTER			
10-4150-80 MISC. CAP.	\$	47,203.38	\$0.00
10-4150-85 GO BOND DEBT			
10-4150-85 GO BOND-DEBT			
10-4150-85 CSI MAINTENANE SRV			
10-4150-90 Reserve Contribution	\$	5,000.00	\$0.00
<b>4150 ADMINISTRATIVE Subtotal:</b>		<b>\$711,160.90</b>	<b>\$722,900.37</b>

## Hospitality Expenditures

	FY24-25	FY25-26
15-4150-500 SALARIES	\$ 42,233.69	\$44,446.93
15-4150-500 PART TIME SALARIES		
15-4150-501 OVERTIME	\$ 819.00	\$1,000.00
15-4150-501 SOCIAL SECURITY	\$ 3,293.54	\$3,467.37
15-4150-502 RETIREMENT-EMPLOYER	\$ 10,690.59	\$8,412.31
15-4150-502 SCMIT WORKERS COMP		\$2,500.00
15-4150-503 HEALTH & LIFE	\$ 5,781.20	\$5,441.80
15-4150-600 MAIN ST WIFI		
15-4150-600 HARRIS SOFTWARE	\$ 1,000.00	\$8,000.00
15-4150-600 OFFICE EXPENSES		
15-4150-605 MAIN ST WIFI	\$ 1,500.00	\$6,500.00
15-4150-605 MAINTENANCE EXPENSE	\$ 10,000.00	\$10,000.00
15-4150-607 TRAINING/PROFESSIONA		
15-4150-630 DOWNTOWN	\$5,000.00	\$10,000.00
15-4150-632 AMPHITHEATER		
15-4150-632 PORTABLE TOILETS	\$ 7,500.00	\$15,000.00
15-4150-632 JANITORIAL SUPPLIES	\$ 2,000.00	\$10,000.00
15-4150-641 BANK SERVICE FEES		
15-4150-690 ADMIN HOSP EXPENSE		
15-4150-696 MARKETING	\$ 28,000.00	\$28,000.00
15-4150-696 SENIOR CENTER	\$ 10,000.00	\$10,000.00
15-4150-696 MISC EXPENSES		
15-4150-696 MAIN STREET		
15-4150-697 COMMUNITY FESTIVALS	\$ 20,000.00	\$25,000.00
15-4150-697 JULY 4TH FESTIVAL	\$ 15,000.00	\$18,000.00
15-4150-697 CHRISTMAS	\$ 10,000.00	\$10,000.00
15-4150-697 DECORATIONS		
15-4150-698 CHAMBER EVENTS	\$ 21,000.00	\$30,000.00
15-4150-698 AMPHITHEATER MOVIES		
15-4150-698 FARMERS MARKET		
15-4150-698 TRANSFER TO GF	\$ 115,000.00	\$228,800.00
15-4150-698 Transfer Bond Savings		
15-4150-699 SOCIAL MEDIA		
15-4150-699 AMPHITHEATER PATIO		
15-4150-805 Reserve Contribution	\$ 70,082.82	
Consumer Fund Loan		\$9,231.59
15-5000-850 2012 BOND	\$315,887.00	
15-5000-8502	\$280,094.00	
Add Account A-Tax		\$16,200.00
15-5000-8507 TRANSFER TO GF	\$225,118.16	
Teen Canteen Roof		\$100,000.00
<b>15-4150 Hospitality Total</b>	<b>\$ 1,200,000.00</b>	<b>\$600,000.00</b>

**EXPENDITURE BUDGET VERSION REPORT**

25-26 FY Budget

**Account Number/Description**

**FY24-25**

**FY25-26**

**4650 MUNICIPAL COURT**

10-4650-5000	MUNICIPAL COURT SALARIES	\$ 49,753.60	\$ 65,170.35
10-4650-5006	PART TIME JUDGE SALARY	\$ 10,000.00	\$ 12,000.00
10-4650-5010	Court Overtime	\$ 2,000.00	\$ -
10-4650-5015	SOCIAL SECURITY	\$ 4,961.40	\$ 5,903.54
10-4650-5020	RETIREMENT-EMPLOYER	\$ 11,794.44	\$ 14,322.82
10-4650-5025	SCMIT (WORKERS COMP)	\$ 1,175.26	\$ 2,500.00
10-4650-5026	SCMIRF (LIABILITY & PROPERTY)		
10-4650-5035	HEALTH & LIFE INSURANCE	\$ 15,100.93	\$ 18,001.53
10-4650-5070	APPRECIATION/BONUS	\$ 165.00	\$ 165.00
10-4650-6000	WELLNESS PROGRAM		
10-4650-6002	SFTWARE/COMP/EMAIL PER USER SUPPORT	\$ 500.00	\$ 1,500.00
10-4650-6050	TRAINING/TRAVEL	\$ 4,000.00	\$ 4,000.00
10-4650-6095	MISC EXPENSE	\$ 1,000.00	\$ 1,000.00
10-4650-6185	TRAINING/COURT EXPENSES	\$ 6,000.00	\$ 6,000.00
10-4650-6195	WELLNESS PROGRAM		
10-4650-6335	JURORS EXPENSE	\$ 5,000.00	\$ 5,000.00
10-4650-6340	PUBLIC DEFENDER	\$ 6,500.00	\$ 5,000.00
	<b>4650 MUNICIPAL COURT Subtotal:</b>	<b>\$117,950.63</b>	<b>\$140,563.24</b>

**EXPENDITURE BUDGET VERSION REPORT**

25-26 FY Budget

**Account Number/Description**

**FY24-25**

**FY25-26**

**4220 FIRE DEPARTMENT**

10-4220-5000	SALARIES FIREMEN	\$ 300,818.00	\$ 400,275.00
10-4220-5006	PART TIME SALARIES	\$ 55,891.56	\$ 59,220.00
10-4220-5010	OVERTIME	\$ 41,617.35	\$ 41,676.00
10-4220-5015	SOCIAL SECURITY	\$ 33,229.83	\$ 41,180.14
10-4220-5020	EMPLOYER RETIREMENT	\$ 92,261.66	\$ 114,335.45
10-4220-5025	SCMIT (WORKERS COMP)	\$ 10,146.00	\$ 11,441.23
10-4220-5026	SCMIRF (LIABILITY & PROPERTY)	\$ 37,857.84	\$ 37,857.84
10-4220-5030	UNEMPLOYMENT EXPENSE		
10-4220-5035	HEALTH & LIFE INSURANCE	\$ 82,591.49	\$ 97,159.88
10-4220-5050	VOLUNTEER FIRE	\$ 36,050.00	\$ 37,131.50
10-4220-5070	APPRECIATION/BONUS	\$ 1,200.00	\$ 1,200.00
10-4220-6000	WELLNESS PROGRAM	\$ 1,500.00	\$ -
10-4220-6002	SFTWARE/COMP/EMAIL PER USER SUPPORT	\$ 9,000.00	\$ 9,000.00
10-4220-6005	SUPPLIES-EXPENSE	\$ 5,000.00	\$ 6,000.00
10-4220-6015	BUILDING REPAIRS & MAINTENANCE	\$ 2,000.00	\$ 4,500.00
10-4220-6016	EQUIPMENT MAINTENANCE	\$ 10,000.00	\$ 10,000.00
10-4220-6025	MEMBERSHIP DUES	\$ 4,500.00	\$ 4,500.00
10-4220-6050	ELECTRICITY - FIRE		
10-4220-6055	TELEPHONE - FIRE		
10-4220-6099	MISCELLANEOUS EXPENSE	\$ 1,000.00	\$ 1,925.00
10-4220-6130	TRUCK EXPENSE	\$ 20,000.00	\$ 20,000.00
10-4220-6135	FUEL	\$ 10,000.00	\$ 9,000.00
10-4220-6140	RADIO MAINTENANCE	\$ 7,000.00	\$ 7,000.00
10-4220-6141	AIR PACK MAINT'N & SERVICE	\$ 6,000.00	\$ 7,000.00
10-4220-6155	FIREMEN UNIFORMS	\$ 6,500.00	\$ 7,000.00
10-4220-6157	TURN OUT GEAR	\$ 36,000.00	\$ 31,000.00
10-4220-6158	FIRE PREVENTION EXPENSES	\$ 3,000.00	\$ 3,000.00
10-4220-6180	PRE EMPLOYMENT TESTING	\$ 250.00	\$ 250.00
10-4220-6185	TRAINING EXPENSES	\$ 5,500.00	\$ 5,500.00
10-4220-6205	PHYSICALS	\$ 5,000.00	\$ 9,200.00
10-4220-6206	Electrical Repair to Building		\$ 21,447.50
10-4220-6207	Capital Improvement		\$ -
10-4220-8050	Capital Improvement Plan	\$ 46,398.22	\$ -
10-4220-9050	Fire Contingency	\$ 11,724.00	\$ 10,000.00
15-4220-6900	FIRE HOSP EXPENSE		
16-4220-6000	FIRE SPECIAL PROJECTS		
		<b>\$ 882,035.95</b>	<b>\$ 1,007,799.54</b>

	Requested
<b>Salary/Benefits</b>	\$ 803,619.20
<b>Operations</b>	\$ 172,732.84
<b>Capital</b>	\$ 21,447.50

6206 Capital Projects

Turtle Fire System (for electric car fires)	\$ 3,477.50
RollnRack System (Rolling and loading hose safer)	\$ 9,970.00
(20) 72" water barricades to close Main St for events	\$ 8,000.00
	<u>\$ 21,447.50</u>

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Difference from FY25

\$ 148,313.31

\$ 4,125.00

\$21,447.50

# EXPENDITURE BUDGET VERSION REPORT

25-26 FY Budget

Account Number/Description

24-25FY

FY25-26

## 4210 POLICE

10-4210-5000	POLICE SALARY	\$ 833,554.05	\$997,193.97
10-4210-5006	POLICE PART TIME SALARIES	\$ 37,437.92	\$44,994.56
10-4210-5010	POLICE OVERTIME	\$ 40,000.00	\$40,000.00
10-4210-5015	EMPLOYER SOCIAL SECURITY	\$ 65,059.43	\$80,000.00
10-4210-5020	RETIREMENT EMPLOYER	\$ 190,328.06	\$228,227.78
10-4210-5025	SCMIT (WORKERS COMP)	\$ 32,245.33	\$32,245.33
10-4210-5026	SCMIRF (LIABILITY & PROPERTY)	\$ 37,857.84	\$37,857.84
10-4210-5030	UNEMPLOYMENT		
10-4210-5035	HEALTH & LIFE INSURANCE	\$ 91,253.27	\$144,281.80
10-4210-5045	SCHOOL RESOURCE OFFICER		
10-4210-5070	APPRECIATION/BONUS	\$ 2,000.00	\$2,000.00
10-4210-6000	YMCA MEMBERSHIPS POLICE		
10-4210-6002	CENTRAL SQUARE		
10-4210-6005	SUPPLIES & EXPENSE	\$ 10,000.00	\$10,000.00
10-4210-6015	BUILDING REPAIRS & MAINTENANCE	\$ 1,000.00	\$1,000.00
10-4210-6050	POLICE ELECTRICITY		
10-4210-6058	FIREARMS TRAINING/AMMO	\$ 3,500.00	\$3,500.00
10-4210-6075	PROFESSIONAL FEES	\$ 2,900.00	\$500.00
10-4210-6095	MISCELLANEOUS	\$ 2,500.00	\$2,000.00
10-4210-6099	PROPERTY RECOVERY CHARGES		
10-4210-6115	K-9	\$ 4,000.00	
10-4210-6120	TRAINING & PROFESSIONAL DEVELOPMENT	\$ 13,000.00	\$12,394.69
10-4210-6125	TECHNOLOGY EXPENSE	\$ 50,000.00	\$35,000.00
10-4210-6127	DISPATCH CENTRAL SQUARE		\$16,000.00
10-4210-6130	AUTOMOBILE EXPENSE	\$ 45,000.00	\$45,000.00
10-4210-6135	FUEL EXPENSE	\$ 50,000.00	\$50,000.00
10-4210-6140	RADIO MAINTENANCE	\$ 1,500.00	\$1,500.00
10-4210-6145	DISPATCH EXPENSE		\$48,000.00
10-4210-6150	COMMUNITY EDUCATION	\$ 3,500.00	\$3,000.00
10-4210-6155	UNIFORMS	\$ 7,000.00	\$5,000.00
10-4210-6157	Shot Guns CIP		
10-4210-6160	HOUSING OF PRISONERS	\$ 15,000.00	\$10,000.00
10-4210-6180	PRE-EMPLOYMENT TESTING	\$ 1,000.00	\$1,000.00
10-4210-6181	ENTERPRISE LEASE EXPENSE		\$102,000.00
10-4210-6182	VEHICLE PURCHASES (ARPA)		
10-4210-6183	Evidence Room / Evidence Supplies	\$ 3,000.00	\$2,000.00
10-4210-6184	Purchase of Evidence / Information		
10-4210-6185	TASER EQUIPMENT	\$ 3,500.00	\$3,000.00
10-4210-6190	VEHICLE TECHNOLOGY	\$ 15,000.00	\$15,000.00
10-4210-6195	WELLNESS PROGRAM	\$ 1,500.00	\$0.00
10-4210-6500	TRANSFER TO POLICE FUND		
10-4210-8050	Capital Improvement Plan	\$ 46,398.25	
10-4210-9050	Police Contingency	\$ 23,545.00	\$5,000.00
12-4210-6005	MISC EXPENSE--POLICE DRUG FUND	\$ 5,000.00	\$2,500.00
12-4210-6010	MISC EXPENSE--POLICE CASH SEIZED		
12-4210-6015	MISC EXPENSE--DRUG INFORMANT FUND	\$ 5,000.00	\$2,500.00
12-4210-6020	MISC EXPENSE--ALCOHOL INFORMANT		
12-4210-6025	MISC EXPENSE- K-9		
12-4210-6095	USE OF SPECIAL POLICE FUNDS		
12-4210-6500	TRANSFER FROM GENERAL FUND		

15-4210-6900 POLICE HOSP EXPENSE  
16-4210-6000 POLICE JAG GRANT  
16-4210-6001 POLICE SPECIAL PROJECTS

**4210 POLICE Subtotal: \$ 1,642,579.15 \$1,982,695.97**

**City of Pickens  
Revenue Summary FY 25-26**

GF	Revenue Source	FY 22 Budget	FY 23 Budget	FY 24 Budget	FY 25 Budget	FY26 Budget
	Accommodations Tax	\$ 2,500.00	\$ 2,000.00	\$ 2,000.00	\$ 2,500.00	\$ 21,200.00
	Aid to Subdivisions	\$ 40,000.00	\$ 35,000.00	\$ 35,000.00	\$ 40,000.00	\$ 40,000.00
	Business License	\$ 703,000.00	\$ 703,000.00	\$ 705,000.00	\$ 750,000.00	\$ 750,000.00
	Fire Fees	\$ 200,000.00	\$ 200,000.00	\$ 206,731.30	\$ 217,915.00	\$ 217,915.00
	Election Fees	\$ 200.00	\$ 200.00	\$ 500.00	\$ -	\$ 200.00
	Franchise Fees	\$ 345,000.00	\$ 325,000.00	\$ 350,000.00	\$ 275,000.00	\$ 485,000.00
	Homestead Exemption	\$ 44,000.00	\$ 62,000.00	\$ 48,000.00	\$ 45,000.00	\$ 47,000.00
	Hospitality Tax Reimbur	\$ 10,000.00	\$ 12,000.00	\$ 115,000.00	\$ 115,000.00	\$ 228,800.00
	Local Government Func	\$ 74,115.08	\$ 76,000.00	\$ 83,369.58	\$ 80,000.00	\$ 80,000.00
	Mechant Inventory Tax	\$ 610,464.00	\$ 10,500.00	\$ 12,500.00	\$ 10,500.00	\$ 15,000.00
	Local Option Sales Tax	\$ -	\$ 666,000.00	\$ 712,620.00	\$ 1,100,000.00	\$ 1,100,000.00
	MFG PVE Reimbursement	\$ 3,000.00	\$ 3,000.00	\$ 200.00	\$ 250.00	\$ 250.00
	Planning /Permit/Code Fees	\$ 275.00	\$ 3,000.00	\$ 2,400.00	\$ 2,000.00	\$ 75,000.00
	City Rentals	\$ 78,000.00	\$ 50,000.00	\$ 80,000.00	\$ 80,000.00	\$ 120,000.00
	Police Fines / Forfeits	\$ 400,000.00	\$ 405,000.00	\$ 541,208.37	\$ 545,000.00	\$ 575,000.00
	Property Taxes	\$ 71,700.00	\$ 90,200.00	\$ 102,000.00	\$ 93,000.00	\$ 130,000.00
	Rec Dept Fees	\$ 304,500.00	\$ 330,000.00	\$ 330,000.00	\$ 197,660.87	\$ 300,000.00
	Investment P&I Returns	\$ 224,000.00	\$ 224,000.00	\$ 26,400.00	\$ 340,656.00	\$ 350,000.00
	Sanitation Inside Fees	\$ 87,907.32	\$ 76,400.00	\$ 132,000.00	\$ 140,984.60	\$ 40,000.00
	Sanitation Outside Fees	\$ 175,000.00	\$ 175,000.00	\$ 558,573.92	\$ 581,239.78	\$ 336,000.00
	School Resource Reimb	\$ -	\$ -	\$ -	\$ -	\$ 26,000.00
	SCMIT Refund(Wcomp)	\$ -	\$ -	\$ -	\$ -	\$ 50,000.00
	All other	\$ -	\$ -	\$ -	\$ -	\$ 442,000.00
	Utility Fund Transfer Ca	\$ -	\$ -	\$ -	\$ -	\$ 0.00
	Water Tower Rehab Grant SCPRT	\$ -	\$ -	\$ -	\$ -	\$ 100,000
	Unrestricted FB draw for non-recurring	\$ -	\$ -	\$ -	\$ -	\$ 225,118
	Bond payoff savings	\$ -	\$ -	\$ -	\$ -	\$ -
	FEMA	\$ -	\$ -	\$ -	\$ -	\$ -
<b>ARPA</b>	<b>Other Fund Source-ARP</b>	<b>\$ 1,505,906.43</b>	<b>\$ 1,079,202.04</b>	<b>\$ 470,000.00</b>	<b>\$ 600,000.00</b>	<b>Transfer to Hospitality</b>
	ARPA transfer Admin	\$ -	\$ 25,000.00	\$ -	\$ -	\$ -
	ARPA transfer Fire	\$ -	\$ 305,000.00	\$ -	\$ -	\$ -
	ARPA transfer Police	\$ -	\$ 70,000.00	\$ -	\$ -	\$ -
	ARPA transfer PW	\$ -	\$ 70,000.00	\$ -	\$ -	\$ -
	ARPA transfer Parks & Rec	\$ -	\$ -	\$ -	\$ -	\$ -

<b>Total General Fund</b>	\$	4,817,592.83	\$	4,562,277.04	\$	5,442,503.17	\$	5,291,883.80	\$	5,912,765.00
<b>HF Hospitality Tax</b>	\$	515,000.00	\$	550,000.00	\$	590,000.00	\$	1,200,000.00	\$	600,000.00
<b>UF</b>										
Water Revenue	\$	2,535,463.73	\$	2,560,000.00	\$	2,585,600.00	\$	2,942,402.00	\$	2,942,402.00
Sewer Revenue	\$	735,218.62	\$	730,000.00	\$	737,300.00	\$	759,625.00	\$	759,625.00
Capital Improvements F	\$	250,000.00	\$	250,000.00	\$	239,912.00	\$	300,000.00	\$	320,000.00
Stormwater Fees (combi	\$	112,000.00	\$	100,000.00	\$	180,000.00	\$	100,000.00	\$	200,000.00
Water Taps	\$	50,475.00	\$	50,000.00	\$	66,000.00	\$	55,000.00	\$	55,000.00
Connection Fees	\$	17,000.00	\$	18,000.00	\$	21,000.00	\$	18,000.00	\$	18,000.00
2021 Bond Draw-PO	\$		\$		\$	5,282,055.74	\$		\$	
Sewer Taps	\$	3,600.00	\$	4,400.00	\$	9,000.00	\$	4,000.00	\$	10,000.00
All Other	\$	48,585.00	\$	55,500.00	\$	70,167.66	\$	55,000.00	\$	55,000.00
Bond Draw	\$		\$		\$		\$		\$	
<b>Total Utility Fund</b>	\$	3,752,342.35	\$	3,767,900.00	\$	9,191,035.40	\$	5,149,413.96	\$	4,360,027.00

<b>VF Victims Advocate Fund</b>	\$	18,000.00	\$	13,729.99	\$	16,000.00	\$	15,000.00	\$	15,000.00
Victim's Assistance Fund										
Carry over PFY										

<b>Total Revenue Budget</b>	\$	7,597,028.75	\$	7,814,704.99	\$	14,769,538.57	\$	11,656,297.76	\$	10,887,792.00
<b>CIP</b>										
UF Reserves 16%								\$876,920.78		\$145,000.00
GF Reserves 24%								\$823,906.23		\$697,604.32
Unrestricted Cash								\$1,270,052.12		\$1,429,383.60
								\$50,000.00		\$50,000.00

**Budget  
Totals**

	2023-2024	2024-2025	2025-2026
GF Revenues	\$5,291,883.80	\$5,291,883.80	\$5,912,765.00
GF Expenses	\$5,291,883.80	\$5,291,883.80	\$ 5,907,765.00
	\$50,000.00	\$50,000.00	\$5,000.00
Hospitality R	\$1,200,000.00	\$1,200,000.00	\$600,000
Hospitality E	\$1,200,000.00	\$1,200,000.00	\$600,000.00
			\$0.00
UF Revenue	\$5,149,413.96	\$5,149,413.96	\$ 4,360,027.00
UF Expense	\$5,149,413.96	\$5,149,413.96	\$4,315,027.00
			\$45,000.00

**City of Pickens**  
**Expenditures by Department**  
**FY 25/26 Budget**

Fund	Department	FY 25 Budget		FY 26 Budget		Increase / (Decrease)	
						\$	%
GF	Administration	\$ 711,160.90	\$ 711,160.90	\$ 741,927.41	\$ 741,927.41	\$ 30,766.51	4%
	Police	\$ 1,642,579.15	\$ 1,642,579.15	\$ 1,928,714.59	\$ 1,928,714.59	\$ 286,135.44	17%
	Fire	\$ 882,036.55	\$ 882,036.55	\$ 1,015,615.10	\$ 1,015,615.10	\$ 133,578.55	15%
	Grounds	\$ 99,703.25	\$ 99,703.25	\$ 310,216.29	\$ 310,216.29	\$ 210,513.04	211%
	Recreation	\$ 952,202.85	\$ 952,202.85	\$ 753,550.14	\$ 753,550.14	\$ (198,652.71)	-21%
	Streets	\$ 911,157.38	\$ 911,157.38	\$ 994,082.96	\$ 994,082.96	\$ 82,925.58	9%
	Court	\$ 117,950.63	\$ 117,950.63	\$ 140,158.51	\$ 140,158.51	\$ 22,207.88	19%
	Victim Advocat	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ -	0%
	<b>Total General I</b>	<b>\$ 5,331,790.71</b>	<b>\$ 5,331,790.71</b>	<b>\$ 5,899,265.00</b>	<b>\$ 5,899,265.00</b>	<b>\$ 567,474.29</b>	<b>11%</b>
	HF	Hospitality	\$ 1,200,000.00	\$ 1,200,000.00	\$ 600,000.00	\$ 600,000.00	\$ (600,000.00)
HF Debt Service						\$ -	
<b>Total Hospitali</b>		<b>\$ 1,200,000.00</b>	<b>\$ 1,200,000.00</b>	<b>\$ 600,000.00</b>	<b>\$ 600,000.00</b>	<b>\$ (600,000.00)</b>	<b>-50%</b>
UF	Public Works	\$ 2,182,434.40	\$ 2,182,434.40	\$ 1,897,342.24	\$ 1,897,342.24	\$ (285,092.16)	-13%
	Water Treatme	\$ 1,078,383.59	\$ 1,078,383.59	\$ 937,513.20	\$ 937,513.20	\$ (140,870.39)	-13%
	Waste Water T	\$ 1,079,446.47	\$ 1,079,446.47	\$ 651,022.06	\$ 651,022.06	\$ (428,424.41)	-40%
	Stormwater	\$ -	\$ -	\$ -	\$ -	\$ -	
	W&S Bond Det	\$ 809,149.50	\$ 809,149.50	\$ 874,149.50	\$ 874,149.50	\$ 65,000.00	8%
	<b>Total Utility Fu</b>	<b>\$ 5,149,413.96</b>	<b>\$ 5,149,413.96</b>	<b>\$ 4,360,027.00</b>	<b>\$ 4,360,027.00</b>	<b>\$ (789,386.96)</b>	<b>-15%</b>
<b>Total All Funds</b>	<b>\$ 11,681,204.67</b>	<b>\$ 11,681,204.67</b>	<b>\$ 10,859,292.00</b>	<b>\$ 10,859,292.00</b>	<b>\$ (821,912.67)</b>	<b>-7%</b>	

**EXPENDITURE BUDGET VERSION REPORT**

25-26 FY Budget

Account Number/Description

24-25FY

FY25-26

**4310 PUBLIC WORKS**

10-4310-5000	PUBLIC WORKS SALARIES	\$427,882.63	\$374,799.28
10-4310-5006	PART TIME PUBLIC WORKS SALARIES		\$21,840.00
10-4310-5007	TEMP STAFF SALARIES		
10-4310-5010	PUBLIC WORKS OVERTIME	\$8,500.00	\$13,577.75
10-4310-5015	PUBLIC WORKS SOCIAL SECURITY	\$33,542.28	\$31,010.56
10-4310-5020	PW RETIREMENT-EMPLOYER	\$82,580.93	\$76,136.30
10-4310-5025	SCMIT (WORKERS COMP)	\$5,001.51	\$5,001.51
10-4310-5026	SCMIRF (LIABILITY & PROPERTY)	\$37,857.84	\$37,857.84
10-4310-5030	EXPENSE - UNEMPLOYMENT		
10-4310-5035	HEALTH & LIFE INSURANCE	\$80,492.19	\$78,585.80
10-4310-5070	APPRECIATION/BONUS	\$1,300.00	\$1,300.00
10-4310-6000	YMCA MEMBERSHIPS STREETS		\$5,000.00
10-4310-6002	SFTWARE/COMP/EMAIL PER USER SUPPORT		
10-4310-6015	BUILDING REPAIRS & MAINTENANCE		
10-4310-6025	TRAINING		
10-4310-6050	ELECTRICITY	\$74,000.00	\$74,000.00
10-4310-6105	WELLNESS AND SAFETY EXPENSE		
10-4310-6130	TRUCK EXPENSE	\$30,000.00	\$40,000.00
10-4310-6131	EQUIPMENT EXPENSE	\$12,000.00	\$10,000.00
10-4310-6135	PUBLIC WORKS FUEL	\$40,000.00	\$30,000.00
10-4310-6140	SHOP ELECTRICITY	\$3,000.00	
10-4310-6155	PW UNIFORMS	\$7,000.00	\$7,000.00
10-4310-6180	PRE EMPLOYMENT TESTING	\$1,000.00	\$500.00
10-4310-6215	PW MAINT'N EXPENSE	\$8,000.00	\$8,000.00
10-4310-6216	DUMPSTERS/ROLLCARTS	\$3,000.00	\$6,000.00
10-4310-6220	SAFETY EQUIPMENT	\$3,000.00	\$3,000.00
10-4310-6225	COUNTY LANDFILL TIPPING FEES	\$50,000.00	\$50,000.00
10-4310-6230	NEW EQUIPMENT (ARPA)		
10-4310-6235	CHEMICALS	\$4,000.00	\$4,000.00
10-4310-6245	SIGNS	\$2,000.00	\$2,000.00
10-4310-6250	RECYCLING EXPENSE		
10-4310-6255	OFFICE SUPPLIES	\$1,000.00	\$2,500.00
10-4310-6260	DHEC FEES		
10-4310-8045	ST/SAN CAPITAL EXPENSE		\$102,000.00
10-4310-8050	Capital Improvement Plan		
10-4310-8057	Road Maint Fee Uses		\$5,000.00
10-4310-9050	PW Contingency		
15-4310-6900	STREETS HOSP EXPENSE		
	<b>4310 PUBLIC WORKS Subtotal:</b>	<b>\$911,157.38</b>	<b>\$989,109.04</b>

# EXPENDITURE BUDGET VERSION REPORT

25-26 FY Budget

Account Number/Description

4510 RECREATION		24-25FY	FY25-26
10-4510-5000	SALARIES RECREATION	\$ 221,159.75	\$ 242,329.03
10-4510-5006	PART TIME SALARIES	\$ 77,000.00	\$ 85,000.00
10-4510-5010	OVERTIME	\$ 10,000.00	\$ 5,000.00
10-4510-5015	RECREATION SOCIAL SECURITY	\$ 17,135.18	\$ 18,818.83
10-4510-5020	RETIREMENT-EMPLOYER	\$ 41,562.35	\$ 45,657.16
10-4510-5025	SCMIT (WORKERS COMP)	\$ 4,207.80	\$ 5,000.00
10-4510-5026	SCMIRF (LIABILITY & PROPERTY)	\$ 37,857.84	\$ 37,857.84
10-4510-5030	UNEMPLOYMENT		
10-4510-5035	HEALTH & LIFE INSURANCE	\$ 2,754.45	\$ 38,042.59
10-4510-5070	APPRECIATION/BONUS	\$ 325.00	\$ 750.00
10-4510-6000	WELLNESS PROGRAM		
10-4510-6002	SFTWARE/COMP/EMAIL PER USER SUPPORT	\$ 8,200.00	\$ 8,200.00
10-4510-6003	INTERNET/VOIP FEES		
10-4510-6005	Supplies-Office	\$ 6,000.00	\$ 7,500.00
10-4510-6006	TRAININGS/ MEETINGS/DUES	\$ 5,000.00	\$ 3,500.00
10-4510-6015	BUILDING REPAIRS & MAINTENANCE ARPA	\$ 25,000.00	
10-4510-6016	PARK AND PLAYGROUND MAINT	\$ 24,753.60	
10-4510-6017	PLAYGROUND MAINTENANCE	\$ 24,753.60	
10-4510-6018	VEHICLE MAINTENANCE	\$ 7,000.00	
10-4510-6019	GROUNDS/FIELDS	\$ 40,000.00	
10-4510-6050	ELECTRICITY & HEATING	\$ 60,000.00	\$ 60,000.00
10-4510-6135	FUEL VEHICLES & EQUIPMENT	\$ 8,000.00	
10-4510-6145	FIELD LIGHTING (ARPA)	\$ 8,000.00	
10-4510-6155	REC EMPLOYEE UNIFORMS EXPENSE	\$ 2,000.00	\$ 2,000.00
10-4510-6180	PRE EMPLOYMENT TESTING	\$ 1,500.00	\$ 750.00
10-4510-6265	BASKETBALL EXPENSE	\$ 35,000.00	\$ 35,000.00
10-4510-6270	VOLLEYBALL EXPENSE	\$ 30,000.00	\$ 30,000.00
10-4510-6275	BASEBALL EXPENSE	\$ 20,000.00	\$ 25,000.00
10-4510-6279	CHEERING EXPENSES	\$ 5,500.00	\$ 5,000.00
10-4510-6280	FOOTBALL EXPENSE	\$ 27,000.00	\$ 30,000.00
10-4510-6281	SUMMER CAMP EXPENSE	\$ 10,000.00	\$ 12,500.00
10-4510-6285	CONCESSIONS	\$ 2,500.00	\$ 2,500.00
10-4510-6290	SOCCER EXPENSE	\$ 15,000.00	\$ 15,000.00
10-4510-6295	EVENTS	\$ 3,000.00	\$ 4,000.00
10-4510-6296	Bruce Field Improvement		
10-4510-6300	RECREATION CAPITAL OUTLAY	\$ 100,000.00	\$ 20,000.00
10-4510-6325	JANITORIAL SUPPLIES	\$ 15,000.00	
10-4510-6550	Dacusville Rec Fees Paid		
10-4510-8055	Capital Improvement Program	\$ 46,398.25	
10-4510-9050	Rec Contingency	\$ 10,595.03	\$ 5,000.00
15-4510-6901	REC FESTIVALS		
16-4510-6001	JC PARK RESTROOM PROJECT 2016		
16-4510-6004	CONSERFUND LOAN EXPENSE		
16-4510-6005	CONSERFUND LOCAL EXPENSE		
<b>4510 RECREATION Subtotal:</b>		<b>\$952,202.85</b>	<b>\$744,405.45</b>
<b>4520 PUBLIC WORKS-GROUNDS</b>			
10-4520-5000	GROUNDS MAINT. SALARIES		\$24,341.24

10-4520-5006	PART TIME GROUNDS SALARIES		\$10,000.00
10-4520-5010	OVERTIME		\$1,000.00
10-4520-5015	SOCIAL SECURITY		\$1,929.28
10-4520-5020	RETIREMENT-EMPLOYER		\$4,680.69
10-4520-5025	SCMIT (WORKERS COMP)		
10-4520-5026	SCMIRF (LIABILITY & PROPERTY)		
10-4520-5035	HEALTH & LIFE INSURANCE		\$3,340.18
10-4520-6000	YMCA MEMBERSHIPS GROUNDS		
10-4520-6002	TECHNOLOGY	\$600.00	
10-4520-6003	INTERNET/VOIP FEES		
10-4520-6005	OFFICE SUPPLIES		
10-4520-6015	BUILDING REPAIRS & MAINTENANCE	\$5,000.00	\$40,000.00
10-4520-6017	PLAYGROUND MAINT		\$15,000.00
10-4520-6025	DUES/SCHOOLS/MEETINGS	\$1,000.00	
10-4520-6145	FIELD LIGHTING		\$8,000.00
10-4520-6050	GROUNDS ELECTRICITY		\$500.00
10-4520-6105	WELLNESS AND SAFETY EXPENSE		\$8,000.00
10-4520-6135	FUEL		
10-4520-6155	UNIFORMS		
10-4520-6180	PRE EMPLOYMENT TESTING		
10-4520-6220	WELLNESS PROGRAM		
10-4520-6235	CHEMICALS AND FERTILIZER	\$4,000.00	\$16,000.00
10-4520-6300	LANDSCAPING	\$5,000.00	\$5,000.00
10-4520-6304	LANDSCAPING		
10-4520-6305	TREES & PLANTS		
10-4520-6310	IRRIGATION SUPPLIES	\$1,500.00	\$1,000.00
10-4520-6315	REC FIELD SETUP & MAINT		\$16,000.00
10-4520-6320	TRUCK AND EQUIP MAINT		\$10,000.00
10-4520-6321	GROUNDS MAINTENANCE	\$10,000.00	\$12,500.00
10-4520-6322	AMPHITHEATER MAINTENANCE		
10-4520-6324	PORTABLE TOILETS		
10-4520-6325	JANITORIAL SUPPLIES	\$5,000.00	\$10,000.00
10-4520-6326	PARK & TRAIL MAINTENANCE	\$5,000.00	\$8,000.00
10-4520-8050	Capital Improvement Plan	\$46,368.24	\$0.00
10-4520-9050	Grounds Contingency	\$16,235.01	\$10,000.00
15-4520-6900	GROUNDS HOSP EXPENSE		
16-4520-6000	GROUNDS SPECIAL PROJECTS (Main St Parking Lot)		\$100,000.00
	<b>4520 PUBLIC WORKS-GROUNDS Subtotal:</b>	<b>\$99,703.25</b>	<b>\$305,291.39</b>

**EXPENDITURE BUDGET VERSION REPORT**  
**25-26 FY Budget**

<b>Account Number/Description</b>		<b>24-25FY</b>		<b>FY25-26</b>	
<b>4300 UTILITY OPERATIONS</b>					
15-4300-6900	WATER O&M HOSP EXPENSE				
60-4300-5000	O&M SALARIES	\$	278,039.19	\$	171,579.85
60-4300-5005	CITY COUNCIL SALARY (1/2)	\$	24,000.00	\$	24,000.00
60-4300-5006	PART TIME O&M				
60-4300-5007	TEMP STAFF SALARIES				
60-4300-5010	OVERTIME	\$	2,813.00	\$	5,623.13
60-4300-5015	SOCIAL SECURITY EMPLOYER	\$	21,342.46	\$	13,412.66
60-4300-5020	SC RETIREMENT EMPLOYER	\$	51,779.85	\$	32,541.00
60-4300-5022	WATER-PENSION EXPENSE				
60-4300-5025	SCMIT (WORKERS COMP)	\$	6,528.00	\$	5,000.00
60-4300-5026	SCMIRF (LIABILITY & PROPERTY)	\$	37,857.84	\$	37,857.84
60-4300-5030	UNEMPLOYMENT				
60-4300-5035	HEALTH & LIFE INSURANCE	\$	42,074.32	\$	21,054.86
60-4300-5065	SALARY-1/2 COUNCIL				
60-4300-5070	CHRISTMAS EXPENSE	\$	1,300.00	\$	1,330.00
60-4300-6000	YMCA MEMBERSHIP O&M				
60-4300-6001	PICKENS RURAL WATER AUTHORITY DUES				
60-4300-6002	SFTWARE/COMP/EMAIL PER USER SUPPORT	\$	30,000.00	\$	40,000.00
60-4300-6004	HARRIS SOFTWARE SUPPORT	\$	20,000.00	\$	20,000.00
60-4300-6005	OFFICE SUPPLIES & MAIN'T	\$	4,000.00	\$	4,000.00
60-4300-6010	PLANNING EXPENSES				
60-4300-6011	UB PRINTING & MAILING	\$	40,000.00	\$	40,000.00
60-4300-6012	POSTAGE MACHINE & MISC POSTAGE	\$	2,500.00	\$	2,500.00
60-4300-6015	FLEET MAINTENANCE	\$	15,000.00	\$	10,000.00
60-4300-6016	BUILDING REPAIRS & MAINTENANCE			\$	10,500.00
60-4300-6017	EQUIPMENT RENTALS	\$	10,000.00	\$	5,000.00
60-4300-6025	DUES, SCHOOLS & MEETINGS				
60-4300-6030	MAYOR & COUNCIL EXPENSES				
60-4300-6050	POWER				
60-4300-6055	TELEPHONE EXPENSE			\$	15,000.00
60-4300-6070	MEDIA ADVERTISING				
60-4300-6071	TRAINING/PROFESSIONAL DEVELOPMENT			\$	2,000.00
60-4300-6075	PROFESSIONAL FEES				
60-4300-6076	ACCOUNTING & AUDITING				
60-4300-6077	ORDINANCE CODIFICATION EXPENSES				
60-4300-6105	WELLNESS EXPENSES				
60-4300-6135	FLEET FUEL				
60-4300-6140	EMERGENCY PURCHASES				
60-4300-6155	O & M UNIFORMS	\$	5,000.00	\$	5,000.00
60-4300-6180	PRE-EMPLOYMENT TESTING	\$	500.00	\$	500.00
60-4300-6181	ENTERPRISE LEASE EXPENSE			\$	58,000.00
60-4300-6220	SAFETY EXPENSES	\$	10,000.00	\$	8,500.00
60-4300-6385	STATE PERMIT FEES				
60-4300-6390	SHOP - ELECTRICITY & GAS				

60-4300-6400	O&M RADIO MAINTN				
60-4300-6405	ACCOUNTING & AUDITING				
60-4300-6410	BANK FEES				
60-4300-6411	UB ONLINE FEES				
60-4300-6415	WATER/SEWER CHEMICALS	\$	5,000.00	\$	10,000.00
60-4300-6419	GRASS AND SEEDING	\$	1,000.00	\$	6,000.00
60-4300-6420	ASPHALT PATCHING	\$	5,000.00	\$	7,500.00
60-4300-6421	PUMP STATION MAINTENANCE	\$	96,000.00	\$	96,000.00
60-4300-6422	LIFT STATION MAINTENANCE			\$	20,000.00
60-4300-6425	TOWNCREEK LAGOON CLEAN UP				
60-4300-6429	NEW CONNECTIONS / TAPS				
60-4300-6430	O&M EQUIPMENT & SUPPLIES			\$	3,000.00
60-4300-6431	WTR. METERS & BOXES	\$	667,000.00	\$	442,000.00
60-4300-6432	PIPES AND PARTS	\$	94,359.96	\$	95,000.00
60-4300-6433	MISC EXPENSE	\$	5,000.00	\$	2,500.00
60-4300-6434	WATER LINE CONTINGENCY	\$	5,100.00	\$	5,000.00
60-4300-6470	ENGINEERING EXPENSE	\$	40,000.00	\$	25,000.00
60-4300-6475	SEWER LINE CONTINGENCY	\$	30,000.00	\$	20,000.00
60-4300-6495	PRE-PAID INSURANCE FROM 2010				
60-4300-6500	UTILITY LOCATE SERVICES				
60-4300-6501	ESG REIMBURSABLE EXPENSES				
60-4300-6510	BAD DEBT EXPENSE (UB)				
60-4300-6520	WATER TANKS				
60-4300-7000	DEPRECIATION EXPENSE O&M				
60-4300-7001	DEPREC - MACHINE AND EQUIP				
60-4300-7002	DEPREC - WTR UTILITY SYSTEM				
60-4300-7003	DEPREC - VEHICLE				
60-4300-8000	CAPITAL IMPROVEMENTS	\$	50,000.00	\$	159,000.00
60-4300-8050	UF Contingency				
60-4300-8090	WATER EQUIP & FIXTURES REIMBURSED				
60-4300-8500	CSI MAINTENANCE SRV CONTRACT				
60-4300-8501	DEBT SERVICE INTEREST - O&M				
60-4300-8502	CSI DEBT SRV CONTRACT				
60-4300-9040	UTILITY TRANSFER 5%	\$	581,239.78	\$	442,000.00
60-4300-9050	Capital Improvement Plan				
	<b>4300 UTILITY OPERATIONS Subtotal:</b>	<b>\$</b>	<b>2,182,434.40</b>	<b>\$</b>	<b>1,866,399.34</b>
<b>4320- WASTEWATER</b>					
60-4320-5000	WASTE WATER SALARIES	\$	116,930.00	\$	171,579.85
60-4320-5006	PART TIME WST WTR SALARIES				
60-4320-5010	WASTEWATER OVERTIME				
60-4320-5015	SOCIAL SECURITY	\$	8,945.15	\$	13,412.66
60-4320-5020	SC STATE RETIREMENT-EMPLOYER	\$	22,342.52	\$	32,541.00
60-4320-5022	SEWER-PENSION EXPENSE				
60-4320-5025	SCMIT (WORKERS COMP)			\$	3,825.67
60-4320-5026	SCMIRF (LIABILITY & PROPERTY)	\$	37,857.84	\$	37,857.84
60-4320-5030	UNEMPLOYMENT EXPENSE				
60-4320-5035	HEALTH & LIFE INSURANCE	\$	16,145.16	\$	20,969.21
60-4320-6000	YMCA MEMBERSHIPS				
	WASTEWATER				

60-4320-6002	SFTWARE/COMP/EMAIL PER USER SUPPORT				
60-4320-6005	OFFICE SUPPLIES				
60-4320-6010	CWS O&M FEES	\$	637,162.92	\$	202,307.28
60-4320-6015	TRUCK REPAIRS				
60-4320-6025	DUES, SCHOOLS, MEETINGS				
60-4320-6050	POWER - WASTE WATER	\$	80,000.00	\$	80,000.00
60-4320-6055	TELEPHONE EXPENSE				
60-4320-6135	TRUCK EXP/GASOLINE				
60-4320-6155	UNIFORMS - WASTE WATER				
60-4320-6180	PRE EMPLOYMENT TESTING				
60-4320-6220	SAFETY WASTEWATER				
60-4320-6235	CHEMICALS/WASTE WATER	\$	54,000.00	\$	7,000.00
60-4320-6435	DHEC FEES	\$	25,000.00		
60-4320-6440	SLUDGE DISPOSAL	\$	40,000.00	\$	40,000.00
60-4320-6445	SIX MILE WATER EXPENSE				
60-4320-6450	WASTE WATER MAINTENANCE	\$	40,000.00	\$	30,000.00
60-4320-6455	LAB SUPPLIES / TESTING EXPENSE			\$	12,000.00
60-4320-6456	UV LIGHTS				
60-4320-6460	SEWER PRETREATMENT PROGRAM				
60-4320-6470	ENGINEERING EXP WASTE WTR				
60-4320-6480	CITY LAKE				
60-4320-7000	DEPRECIATION EXPENSE WASTE WTR				
60-4320-7001	DEPREC - MACHINE AND EQUIP				
60-4320-7002	DEPREC - SWR UTILITY SYSTEM				
60-4320-7003	DEPREC - VEHICLE				
60-4320-8500	DEBT SERVICE				
60-4320-8501	DEBT SERVICE INTEREST - WASTE WTR				
60-4320-8510	INTEREST EXPENSE				
	<b>4320 CWS-WASTEWATER Subtotal:</b>	\$	<b>1,078,383.59</b>	\$	<b>651,493.51</b>
<b>4330-WATER QUALITY CONTROL</b>					
60-4330-5000	WATER PLANT SALARIES	\$	317,621.20	\$	171,579.85
60-4330-5006	PART TIME WTR PLANT SALARIES				
60-4330-5010	WATER PLANT OVERTIME	\$	6,000.00	\$	5,623.13
60-4330-5015	SOCIAL SECURITY/EMPLOYER	\$	25,595.47	\$	13,412.66
60-4330-5020	SC STATE RETIREMENT-EMPLOYER	\$	27,913.84	\$	32,541.00
60-4330-5025	SCMIT (WORKERS COMP)			\$	5,000.00
60-4330-5026	SCMIRF (LIABILITY & PROPERTY)	\$	37,857.84	\$	37,857.84
60-4330-5030	UNEMPLOYMENT EXPENSE				
60-4330-5035	HEALTH & LIFE INSURANCE	\$	44,868.07	\$	20,969.21
60-4330-5070	CHRISTMAS ACCOUNT				
60-4330-6000	YMCA MEMBERSHIPS WATER PLANT				
60-4330-6002	SFTWARE/COMP/EMAIL PER USER SUPPORT	\$	10,000.00	\$	10,000.00
60-4330-6003	INTERNET/VOIP FEES				
60-4330-6015	REPAIRS & MAINT/TRK & EQUIP				
60-4330-6025	SCHOOLS, DUES, MEETINGS				
60-4330-6050	POWER WATER PLANT	\$	40,000.00	\$	10,000.00

60-4330-6055	TELEPHONE EXPENSES/WTR PLANT			
60-4330-6135	GAS EXPENSE/WTR PLANT			
60-4330-6136	TRUCK EXP. GASOLINE			
60-4330-6155	UNIFORMS/WTR PLANT			
60-4330-6180	PRE EMPLOYMENT TESTING			
60-4330-6220	SAFETY			
60-4330-6235	CHEMICALS/WATER PLANT	\$	54,000.00	\$ 8,000.00
60-4330-6385	STATE - PERMIT FEES	\$	25,000.00	\$ 25,000.00
60-4330-6395	GREENVILLE WATER EXPENSE	\$	276,666.64	\$ 588,000.96
60-4330-6430	CHEMICALS-CWS			
60-4330-6440	SLUDGE DISPOSAL/WTR PLANT			
60-4330-6455	LAB TEST & SUPPLIES			
60-4330-6470	ENGINEERING			
60-4330-6475	WATER PLANT MAINTENANCE	\$	15,000.00	\$ 10,000.00
60-4330-6477	WATER TANK MAINTENANCE			
60-4330-6480	CITY LAKE			
60-4330-6481	WATER EQUIPMENT & FIXTURES			
60-4330-6505	WTR. METERS & BOXES			
60-4330-6510	PIPES			
60-4330-6515	MISC EXPENSE			
60-4330-7000	DEPRECIATION EXPENSE WTR PLANT			
60-4330-8100	DWELLING IMPROVEMENTS			
	<b>4330-WATER QUALITY CONTROL Subtotal:</b>		<b>\$880,523.06</b>	<b>\$937,984.65</b>
60-4800-8576	2021A Bond		\$405,012.70	\$405,012.70
60-4800-8577	2021B Bond		\$404,136.80	\$404,136.80
60-4300-8050	Contingency		\$58,170.00	\$50,000.00
60-4300-9050	CIP		\$140,753.41	\$0.00
	<b>Other Utilities Total</b>		<b>\$1,008,072.91</b>	<b>\$859,149.50</b>
	<b>Total UtilityBudget Total</b>	<b>\$</b>	<b>5,149,413.96</b>	<b>\$ 4,315,027.00</b>

**EXPENDITURE BUDGET VERSION RE**

25-26 FY Budget

**Account**

**4530 VICTIMS ASSISTANCE FUN**

**FY24-25**

**FY25-26**

11-4530-5006 PART TIME SALARIES	\$ 9,269.32	\$9,269.32
11-4530-5015 SOCIAL SECURITY	\$ 709.11	\$709.11
11-4530-5020 RETIREMENT-EMPLOYER	\$ 1,720.39	\$1,720.39
11-4530-5035 VICTIM SRV PERSONNEL		
11-4530-6005 VICTIM SRV OPERATING	\$ 3,301.18	\$3,301.18

**4530 VICTIMS ASSISTANCE FUN**

**\$15,000.00 \$15,000.00**