

Mayor
ISAIAH SCIPIO

City Council
ALLIE WINTER, Mayor Pro-Tem
DANNY ADAMS
JONATHAN BAKER
CAMERON RIVERS
FLOYD ROGERS
RAY WILSON



Administrator
TIM O'BRIANT
City Clerk
DONNA F. OWEN

City of Pickens

www.cityofpickens.com

AGENDA

CITY COUNCIL WORK SESSION

Monday March 23, 2026

6:00 p.m.

CITY HALL

**219 PENDLETON STREET
PICKENS, SOUTH CAROLINA**

1. WELCOME AND CALL TO ORDER:
2. INVOCATION AND PLEDGE OF ALLEGIANCE:
3. COMMENTS FROM MAYOR SCIPIO:
4. ADMINISTRATOR'S REPORT:
5. FINANCE DIRECTOR'S REPORT:
6. PRESENTATION FROM LOUISE HOPE, TURTLES ON THE TOWN:
7. INTRODUCTION OF PROPOSED FISCAL YEAR 2026-2027 BUDGET AND SCHEDULING OF BUDGET WORK SESSIONS:
8. INTRODUCTION OF FUTURE ANNEXATION POLICIES THAT PRIORITIZE INFILL AND DONUT HOLE CLOSURE AND LIMITS FRINGE AREA GROWTH:
9. DISCUSSION OF A SIX-MONTH MORATORIUM ON NEW VAPE AND TOBACCO RETAIL BUSINESS:
10. CONVENE INTO EXECUTIVE SESSION:
 - a. Motion to enter into Executive Session to discuss Development Agreement and to receive legal advice pertaining to the Wolf Creek Annexation as allowed by S.C. Code 30-4-70(a)(2).

- b. Motion to enter into Executive Session to discuss contractual matters pertaining to city owned property located at 208 Johnson Street as allowed by S.C. Code 30-4-70(a)(2)
- c. Motion to enter into Executive Session to discuss contractual matters with Appalachian Council of Governments as allowed by S.C. Code 30-4-70(a)(2)
- d. Motion to enter into Executive Session to discuss personnel matters as allowed by S.C. Code 30-4-70(a)(1).

11. RECONVENE INTO PUBLIC SESSION:

12. ACTION AS IT RELATES TO EXECUTIVE SESSION:

13. COMMENTS FROM COUNCIL MEMBERS:

14. ADJOURNMENT:

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At the last City Council meeting I provided a preliminary estimate and update regarding the redevelopment of the downtown parking lot located between the Porkette and Domino's. As the project has progressed, additional information has become available that I was not fully up to date on at the time, and I wanted to provide Council with a more complete picture regarding the project scope, progress, and anticipated costs. As detailed below, the full project cost is anticipated to be \$149,080 - \$156,080 depending on paving quotes expected this month.

Funding Source

The current year budget includes \$200,000 for special capital projects, \$100,000 in the parking line and \$100,000 in a line originally allocated to stabilizing the teen canteen property, a project that was paused before moving forward based on Council feedback.

Project Improvements and Parking Capacity

The previous configuration of the lot provided approximately 12 public parking spaces and featured a layout that had become both confusing and potentially hazardous for drivers. In particular, the concrete curb separating the lot from the Porkette property had been struck multiple times by vehicles, indicating that the existing circulation pattern was not functioning well.

The redesigned configuration significantly improves both safety and capacity. Once completed, the lot will provide:

- **At least 25 public parking spaces**, effectively doubling the available parking
- **At least one ADA-accessible parking space** (the current lot has only one)
- **Two electric vehicle (EV) charging spaces**, one of which will also be ADA accessible

The new layout will simplify traffic circulation within the lot and create a safer and more efficient parking environment in the downtown area.

*Admin
Report*

Current Project Status

Demolition of the former bank drive-through concrete aisleways has been completed. City crews are now proceeding with initial grading and subsurface preparation in advance of final paving. If weather conditions cooperate, staff anticipates completing rough grading and reopening the lot for interim use by the end of this week.

Costs Incurred to Date

Costs incurred so far have been minimal and have largely been handled with in-house labor and equipment.

- Survey work: \$800

All demolition work has been performed internally by City staff.

Upcoming Project Costs

Subtractions:

1. \$25,000 - Duke Energy grant for 150 KW transformer
2. \$40,000 - Blink Network 50% discount on chargers

TOTAL DEDUCTIONS: \$65,000

REVISED PROJECT BUDGET INCLUDING GRANTS/DISCOUNTS:

\$149,080 - \$156,080

(Southeastern Avg. Cost of similar municipal projects is between \$250,000-\$400,000)

As the project progresses, the following expenditures are anticipated:

- Electric Vehicle Charger Unit: approximately \$31,000
- Electrical Infrastructure (new service panel, transformers, and associated equipment): \$97,230
- Based on current regional paving costs, resurfacing the approximately 4,500-square-foot demolished area is expected to cost between \$20,000 and \$27,000 depending on final base preparation and bid results.
- Parking lot striping: to be performed in-house, materials approximately \$500
- Protective balusters along the Porkette side of the lot: installed in-house, estimated cost \$350

Next Steps

Once grading is completed and paving bids are received, staff will finalize the construction schedule for the remaining phases of the project. Striping, protective barriers, and final installation of EV charging infrastructure will follow the paving work.

This project will significantly improve downtown parking capacity while also introducing modern EV charging infrastructure, helping support both downtown businesses and visitors.

Return on Investment

This memorandum summarizes estimated utilization, revenue, and economic impacts of installing two DC fast chargers in downtown Pickens near the intersection of U.S. Highway 178 and South Carolina Highway 183.

Regional EV Ownership

South Carolina, in 2024, had approximately 38,000 EVs statewide. Based on vehicle registrations, Pickens County likely has between 700 and 1,100 EVs today. Adoption is expected to increase substantially over the next decade.

Traffic Exposure

Traffic volumes near the proposed intersection are estimated between 9,000 and 14,000 vehicles per day. This suggests approximately 70–140 electric vehicles may pass this location daily.

Expected Charger Utilization

Industry capture rates suggest a downtown station could reach approximately 8–18 charging sessions per day once established.

Estimated Revenue

Typical charging sessions generate \$11–\$16 per session.

Annual gross revenue estimates:

Low use: ~\$38,000

Moderate use: ~\$57,000

Strong use: ~\$85,000

Most realistic expectation: \$50,000–\$65,000 annually.

Operating Costs and Net Revenue

After electricity, network fees, and maintenance, hosts typically retain 40% of gross revenue.

Estimated net annual revenue: \$25,000–\$35,000.

Installation Cost

Typical installation costs for two DC fast chargers range from \$250,000–\$400,000, according to equipment provider Blink.

Economic Development Impact

Drivers typically remain at charging locations for 20–35 minutes. Approximately 60–80% visit nearby businesses.

Estimated downtown spending generated:

\$35,000–\$118,000 annually.

Conclusion

Two fast chargers downtown could generate:

\$50k–\$65k annual charging revenue

\$40k–\$100k annual downtown spending

3–5 year payback.

Staff recommendation

Staff recommends proceeding with the installation of two DC fast charging stations in downtown Pickens.

Based on the analysis conducted, the project demonstrates a strong potential return on investment to offset capital costs, with a projected payback period of only a few years under moderate utilization scenarios.

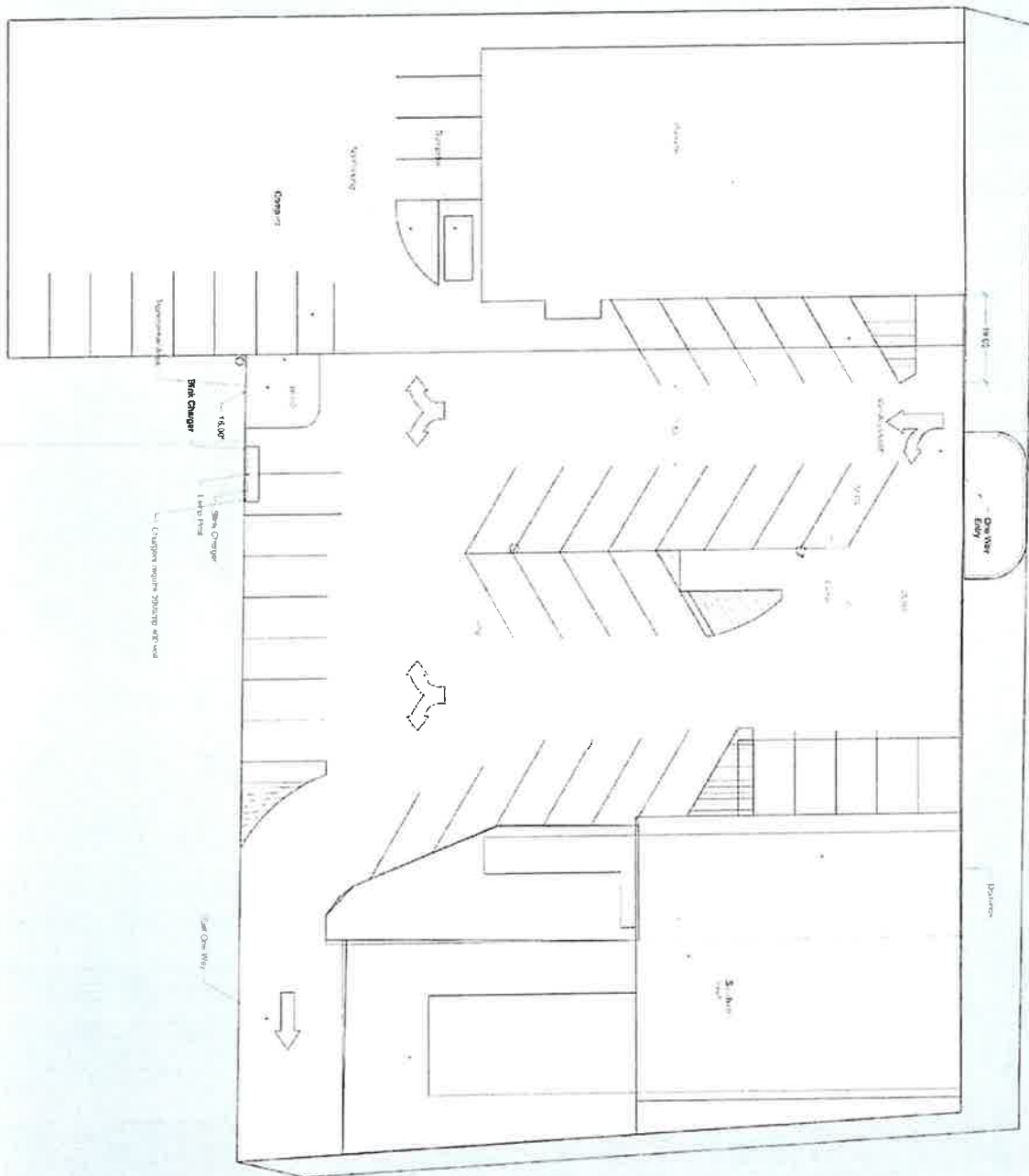
In addition to direct charging revenue, the station is expected to generate meaningful secondary economic benefits for nearby businesses as drivers typically spend 20–35 minutes in the area while charging. Importantly, the proposed location at the intersection of U.S. Route 178 and South Carolina Highway 183 fills a notable gap in fast-charging infrastructure between the larger charging hubs in Greenville and communities further west toward the Blue Ridge foothills.

With limited fast-charging options currently available in Pickens or along these key regional travel corridors, the proposed chargers would position the City as a convenient and strategic stop for both local EV drivers and travelers heading toward destinations such as Table Rock State Park and surrounding mountain recreation areas.

Staff therefore believes the project represents both a financially sound investment and a forward-looking economic development opportunity for the community.

Respectfully submitted,

Tim O'Briant
City Administrator
City of Pickens, South Carolina





**City of Pickens
Council Meeting
Finance Director's Report
March 23, 2026**

**Finance Department Update Report
As of March 23, 2026**

1. Audit and Financial Communications

- The Auditor's Report, along with additional finance-related communications, has been completed and is attached for review.
- Included among these documents are the **Spending Freeze Lift Notice** and the **Insurance Rate Anticipation Letter from PEBA**.

2. Budget Preparation

- The preliminary budget for Fiscal Year 2026–2027 has been finalized and submitted for consideration.

3. Vendor Compliance Efforts

- The department is actively working to obtain updated **W-9 forms** and **Certificates of Insurance** from all city vendors to ensure compliance and accurate recordkeeping.

4. Asset and Insurance Review

- A comprehensive evaluation of all city **vehicles, equipment, and property** is underway.
- This review is intended to verify accuracy in both the city's insurance roster and asset listings within the Smart Fusion system.

5. Professional Development

- Greene Finney has extended an invitation to their **Spring Conference on April 22, 2026**.
- As this event is offered at no cost to clients, registration has been completed and attendance is planned.

6. Business License Enforcement and Renewals

- Business license renewals are currently being processed at a high volume.
- Concurrently, efforts are being made to identify and address businesses operating without proper licensing.

- The department anticipates reinstating an enforcement position to strengthen compliance initiatives.

7. Additional Financial Reports

- All other financial reports have been prepared and are attached for review.

Please feel free to reach out with any questions or requests for additional information.

Respectfully submitted,
Mandy K. Hess
Finance Director
City of Pickens

Audit Progress

From David Phillips <david.phillips@gfc.cpa>

Date Thu 3/19/2026 12:19 PM

To Mandy Hess <mhess@pickenscity.com>

Cc Chris Ayers <chris.ayers@gfc.cpa>; Andy McDonald <andrew.mcdonald@gfc.cpa>; Cheyenne Hubbard <cheyenne.hubbard@gfc.cpa>

CAUTION: This email originated from outside the City of Pickens. Maintain caution when opening external links/attachments

We are working very hard on it and our hope is that we will be able to finish everything by the end of April 2026 at the latest (unless there are unexpected complications).

Our hope is after this FY 2024 audit - future audits will become much easier.

Davd

David G. Phillips

Partner

Greene Finney Cauley, LLP

108 Professional Court

Mauldin, SC 29662

Office: 864-232-5204

Cell: 864-423-5755

Email: david.phillips@gfc.cpa



From: Mandy Hess <mhess@pickenscity.com>

Sent: Thursday, March 19, 2026 11:33 AM

To: Chris Ayers <chris.ayers@gfc.cpa>; Andy McDonald <andrew.mcdonald@gfc.cpa>; David Phillips <david.phillips@gfc.cpa>; Cheyenne Hubbard <cheyenne.hubbard@gfc.cpa>

Subject: Re: Audit Progress

Would it be possible to get a progress report with anticipated completion timeline to report to council for Monday's meeting?

Mandy K. Hess
Finance Director
City of Pickens



Outlook

First Budget Draft

From Tim O'Briant <tobriant@pickenscity.com>

Date Wed 3/11/2026 1:52 PM

To Isaiah Scipio <iscipio@pickenscity.com>; Mandy Hess <mhess@pickenscity.com>

 3 attachments (584 KB)

Budget Draft Binder 3.11.26.pdf; FY26-27 budget transmittal.docx; reserve amendment request[6].docx;

Mayor,

Finance Director Hess and I have completed our meetings with department heads and reviewed each of their budget requests for the coming year. Original requests, including a 3 percent COLA came in at roughly \$900,000 more than revenue projections. As you will see, we have recommended no COLA for the coming year and cut back on expenses by 17 percent to ensure no need for tax or fee increases. Included is a request to amend the reserve requirements in City code. The full details are included in the attached memo.

This is our best effort to be conservative on both revenues expected and expenses. Please share with Council. Beginning with the next work session, Council will get to work on ensuring the staff version delivered here aligns with your priorities and we will revise as needed. We look forward to working with you all to make this a great budget that serves our community well.

Thanks,
TO

PEBA Update - February 24, 2026

From S.C. PEBA <communications@peba.sc.gov>

Date Tue 2/24/2026 3:30 PM

To Mandy Hess <mhess@pickenscity.com>

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PEBAUpdate

news for employers

February 24, 2026

Information for 2027 budget projections

The House Ways and Means Committee recently released its budget for fiscal year 2027. As in previous years, we are sharing information pertaining to the State Health Plan so you may consider it for planning purposes for the upcoming year. The committee's funding for the State Health Plan corresponds with the following:

1. No employer rate increase, effective January 1, 2027.
2. No employee rate increase for 2027.

This is the initial step in the budget process, and details are subject to change. These projections are for the 2027 plan year, which begins January 1, 2027. Final rates will be published in August 2026.

Note for participating optional employers

Participating optional employers, those whose health insurance rates are subject to an annual experience rating, should apply any change in the experience rating load factor. PEBA plans to mail load factor letters to optional employers in late March.



Monthly Financial Report Fiscal Year 2025 Through 18-Mar-26

GENERAL FUND

<i>Category</i>	<i>Annual Budget</i>	<i>YTD Actual</i>	<i>% of Budget</i>	<i>% Year Passed</i>
Revenues	\$ 6,122,209	\$ 3,663,846	59.8%	75.0%
Expenditures	\$ 6,122,209	\$ 4,350,026	71.1%	75.0%
Revenues Over (Under) Expenditures	\$ -	\$ (686,180)		

UTILITY FUND

<i>Category</i>	<i>Annual Budget</i>	<i>YTD Actual</i>	<i>% of Budget</i>	<i>% Year Passed</i>
Revenues	\$ 4,360,027	\$ 2,967,631	68.1%	75.0%
Expenditures	\$ 4,360,027	\$ 3,063,113	70.3%	75.0%
Revenues Over (Under) Expenditures	\$ -	\$ (95,482)		

HOSPITALITY TAX FUND

<i>Category</i>	<i>Annual Budget</i>	<i>YTD Actual</i>	<i>% of Budget</i>	<i>% Year Passed</i>
Revenues	\$ 600,000	\$ 517,507	86.3%	75.0%
Expenditures	\$ 600,000	\$ 374,428	62.4%	75.0%
Revenues Over (Under) Expenditures	\$ -	\$ 143,080		

RECONCILED BANK ACCOUNT BALANCES

<i>Account</i>	<i>Balance</i>
Wells Fargo Operating Account	\$ 1,431,061
Wells Fargo Hospitality Tax Account	\$ 513,134
Wells Fargo Grant Account	\$ 20
South State Seized Account	\$ 17,893
South State PEPI Account	\$ 15,737
PD K9 Account	\$ 2,288
LGIP General Fund	\$ 882,881
LGIP Utility Fund	\$ 177,526
LGIP Hospitality	\$ 552,792
Total Cash in Bank	\$ 3,593,331

March 2026

General Fund	Revenue	Expenditures	Net
Dept 4150	\$ 2,312,294.74	\$ 816,231.12	\$ 1,496,063.62
Dept 4210	\$ 355,446.33	\$ 1,428,537.76	\$ (1,073,091.43)
Dept 4220	\$ 595,160.42	\$ 630,915.13	\$ (35,754.71)
Dept 4310	\$ 332,875.56	\$ 789,492.56	\$ (456,617.00)
Dept 4510	\$ 68,069.01	\$ 490,160.77	\$ (422,091.76)
Dept 4520	\$ -	\$ 117,380.21	\$ (117,380.21)
Dept 4650	\$ -	\$ 77,308.91	\$ (77,308.91)
GO Bond Pmts	\$ -	\$ -	\$ -
Total GF	\$ 3,663,846.06	\$ 4,350,026.46	\$ (686,180.40)

Hospitality Fund	Revenue	Expenditures	
Dept 4150	\$ 517,507.38	\$ 365,584.73	\$ 151,922.65
Dept 4155		\$ -	
Dept 4520	\$ -		
Dept 5000		\$ 8,842.81	\$ 8,842.81
Total HF	\$ 517,507.38	\$ 374,427.54	\$ 143,079.84

Utility Fund	Revenue	Expenditures	
Dept 4300	\$ 2,904,403.21	\$ 1,140,934.55	\$ 1,763,468.66
Dept 4320	\$ -	\$ 368,015.64	\$ (368,015.64)
Dept 4330	\$ -	\$ 687,199.61	\$ (687,199.61)
Dept 4333	\$ 63,228.28	\$ 15,193.58	\$ 48,034.70
UF Transfer		\$ 379,869.74	\$ (379,869.74)
	\$ 2,967,631.49	\$ 2,591,213.12	\$ 376,418.37

60-4800-8576	\$ -	\$ 262,516.77	bond payments
60-4800-8577	\$ -	\$ 209,383.18	bond payments
Total GF/UF	\$ 6,631,477.55	\$ 6,941,239.58	\$ (309,762.03)



South Carolina Office of State Treasurer

Curtis M. Loftis, Jr.

Local Government Investment Pool

Statement of Account

01/01/2026 - 03/18/2026

CITY OF PICKENS PICKENS RESERVE 219 PENDLETON ST PICKENS ST 29671	Account Number:	3286
	Beginning Balance:	1,104,094.41
	Ending Balance:	882,880.66
	Average Balance:	917,894.36
	Average Interest Rate (365):	3.8662 %

Date	Description	Contributions	Withdrawals	Balance
01/01/2026	Beginning Balance	--	--	1,104,094.41
01/14/2026	Transfer Out	--	176,655.11	927,439.30
01/14/2026	Transfer Out	--	50,458.18	876,981.12
01/31/2026	Reinvestment	3,273.38	--	880,254.50
02/28/2026	Reinvestment	2,626.16	--	882,880.66

Funds Received Funds Withdrawn Interest Earned

MTD	0.00	0.00	1,586.94
YTD	559,604.69	527,113.29	27,803.27



South Carolina Office of State Treasurer

Curtis M. Loftis, Jr.

Local Government Investment Pool

Statement of Account

01/01/2026 - 03/18/2026

CITY OF PICKENS UTILITY FUND ACCOUNT PO BOX 217 PICKENS SC 29671	Account Number:	3462
	Beginning Balance:	0.00
	Ending Balance:	177,525.70
	Average Balance:	147,158.30
	Average Interest Rate (365):	3.8322 %

Date	Description	Contributions	Withdrawals	Balance
01/01/2026	Beginning Balance	--	--	0.00
01/14/2026	Transfer In	176,655.11	--	176,655.11
01/31/2026	Reinvestment	342.55	--	176,997.66
02/28/2026	Reinvestment	528.04	--	177,525.70

	Funds Received	Funds Withdrawn	Interest Earned
MTD	0.00	0.00	319.08
YTD	176,655.11	0.00	1,189.67



South Carolina Office of State Treasurer
Curtis M. Loftis, Jr.
Local Government Investment Pool
Statement of Account
01/01/2026 - 03/18/2026

CITY OF PICKENS HOSPITALITY ACCOUNT PO BOX 217 PICKENS SC 29671	Account Number:	3463
	Beginning Balance:	0.00
	Ending Balance:	552,791.60
	Average Balance:	412,865.21
	Average Interest Rate (365):	3.8199 %

Date	Description	Contributions	Withdrawals	Balance
01/01/2026	Beginning Balance	--	--	0.00
01/14/2026	Transfer In	50,458.18	--	50,458.18
01/21/2026	Deposit	500,000.00	--	550,458.18
01/31/2026	Reinvestment	689.14	--	551,147.32
02/28/2026	Reinvestment	1,644.28	--	552,791.60

	Funds Received	Funds Withdrawn	Interest Earned
MTD	0.00	0.00	993.60
YTD	550,458.18	0.00	3,327.02

Recommendation to Lift Spending Freeze

From Mandy Hess <mhess@pickenscity.com>

Date Fri 3/6/2026 11:19 AM

To Tim O'Briant <tobriant@pickenscity.com>

Tim,

As we near the completion of the FY23–24 audit, I wanted to share a brief update regarding our financial position and offer a recommendation on our current spending restrictions.

Our bank balance remains stable at approximately \$1.5 million. This sustained balance, combined with the progress toward finalizing the audit, suggests that our financial position is stable and that the precautionary measures we implemented earlier in the fiscal year have been effective.

Given this stability, I believe it may be appropriate to consider lifting the spending freeze that was implemented in October. Doing so would allow departments to resume planned purchases and operational activities that may have been delayed while we prioritized financial caution during the audit process.

Of course, we should continue to monitor expenditures closely and maintain prudent spending practices as we move forward. If helpful, we could also communicate clear guidelines to departments to ensure that spending resumes in a measured and strategic way, focusing first on operational needs and previously deferred items.

Please let me know your thoughts, and I would be happy to discuss this further or provide any additional financial details that may be useful as we make this decision.

Thank you,

Mandy K. Hess
Finance Director
City of Pickens

REVENUE & EXPENDITURE STATEMENT
02/01/2026 To 03/18/2026

CITY OF PICKENS
FY 2025-2026

*100 in the % Used column indicates that no budget exists

Account	Current Period (\$)	YTD (\$)	Budget (\$)	% Used
10 General Fund				
Revenue				
4150 Administrative Revenue				
10-4150-4010 ELECTION FILING FEES	0.00	300.00	200.00	150
10-4150-4020 SIGN AND BANNER FEES	385.00	3,653.00	75,000.00	5
10-4150-4022 ZONING FEES	40.00	40.00	0.00	*100
10-4150-4025 SCMIT REFUND (WORKERS COMP)	0.00	0.00	26,000.00	0
10-4150-4026 SCMIRF REFUND (LIABILITY & PROP	1,302.12	1,302.12	0.00	*100
10-4150-4028 FEMA HELENE/FLOOD REIMBURSE	268,765.82	290,880.45	150,000.00	194
10-4150-4040 CITY RENTALS	2,100.00	6,300.00	8,400.00	75
10-4150-4050 FRANCHISE FEES	100,179.41	245,954.50	485,000.00	51
10-4150-4055 MERCHANTS INVENTORY	0.00	10,827.24	15,000.00	72
10-4150-4060 PROPERTY TAX	289,840.87	644,979.45	575,000.00	112
10-4150-4061 HOMESTEAD EXEMPTION TAX	0.00	0.00	47,000.00	0
10-4150-4065 LOCAL OPTION SALES TAX	0.00	78,830.65	1,100,000.00	7
10-4150-4070 ACCOMMODATIONS TAX	0.00	0.00	21,200.00	0
10-4150-4071 AID TO SUBDIVISIONS	0.00	0.00	40,000.00	0
10-4150-4072 MFG PVE REIMBURSEMENT PROGR	0.00	0.00	250.00	0
10-4150-4075 LOCAL GOVT FUND	0.00	0.00	80,000.00	0
10-4150-4080 BUSINESS LICENSE	85,642.03	151,145.86	850,000.00	18
10-4150-4082 MASC BL Tax Revenue	13,378.21	13,448.26	0.00	*100
10-4150-4084 Building Permits	200.00	5,865.00	0.00	*100
10-4150-4085 SCMIRF INSURANCE CLAIMS	0.00	68,473.93	0.00	*100
10-4150-4175 INTEREST INCOME	0.00	21,541.05	300,000.00	7
10-4150-4180 MISCELLANEOUS/ALL OTHER	120.00	160,083.49	120,000.00	133
10-4150-4191 HOSPITAL TAX OH REIMBURSEMEN	0.00	228,800.00	228,800.00	100
10-4150-9005 UTILITY FUND TRANSFER 5%	0.00	379,869.74	0.00	*100
4150 Administrative Subtotal	\$761,953.46	\$2,312,294.74	\$4,121,850.00	56
4210 Police Revenue				
10-4210-4090 SCHOOL RESOURCE OFFICER REV	0.00	280,000.00	336,000.00	83
10-4210-4092 School Events Revenue	0.00	21,952.50	0.00	*100
10-4210-4095 MUNICIPAL FINES	14,080.27	45,568.83	120,000.00	38
10-4210-4099 MISCELLEANOUS REVENUE	3,820.00	4,175.00	0.00	*100
10-4210-4100 GOV DEALS REVENUE	0.00	3,750.00	0.00	*100
4210 Police Subtotal	\$17,900.27	\$355,446.33	\$456,000.00	78
4220 Fire Department Revenue				
10-4220-4215 IN CITY FIRE FEES	196,129.59	595,160.42	600,000.00	99
4220 Fire Department Subtotal	\$196,129.59	\$595,160.42	\$600,000.00	99
4310 Public Works Revenue				
10-4310-4099 MISCELLANEOUS REVENUE	0.00	3,100.00	0.00	*100
10-4310-4112 SANITATION INSIDE CITY	36,654.75	293,221.75	368,343.58	80
10-4310-4122 SANITATION OUTSIDE CITY	4,645.50	35,967.00	66,145.66	54
10-4310-6218 2ND ROLL CART PURCHASE	81.34	586.81	0.00	*100
4310 Public Works Subtotal	\$41,381.59	\$332,875.56	\$434,489.24	77
4510 Recreation Revenue				

10-4510-4099 MISC REVENUE	0.00	3,642.68	0.00	*100
10-4510-4135 Basketball Fees	12.00	23,972.00	24,000.00	100
10-4510-4140 Volleyball Fees	760.00	11,950.30	35,000.00	34
10-4510-4145 Baseball/Softball Fees	410.00	3,500.00	14,000.00	25
10-4510-4150 Football & Cheering Fees	0.00	5,756.03	20,000.00	29
10-4510-4160 Facility Rentals	340.00	5,280.00	8,000.00	66
10-4510-4170 SUMMER CAMP FEES	0.00	7,415.00	10,000.00	74
10-4510-4171 Soccer Fees	120.00	6,553.00	19,000.00	34
4510 Recreation Subtotal	\$1,642.00	\$68,069.01	\$130,000.00	52
Revenue Subtotal	\$1,019,006.91	\$3,663,846.06	\$5,742,339.24	64

Expenditure

4150 Administrative Expense

10-4150-5000 ADM. SALARIES	21,719.41	161,700.38	295,701.76	55
10-4150-5005 CITY COUNCIL SALARY (1/2)	1,846.16	14,423.18	24,000.00	60
10-4150-5015 SOCIAL SECURITY	1,465.99	12,239.27	22,621.21	54
10-4150-5020 RETIREMENT-EMPLOYER	3,478.95	32,535.36	55,043.07	59
10-4150-5025 SCMIT (WORKERS COMP)	3,015.80	7,382.48	5,000.00	148
10-4150-5026 SCMIRF (LIABILITY & PROPERTY)	3,341.82	43,186.80	37,857.84	114
10-4150-5035 HEALTH & LIFE INSURANCE	16,542.67	52,528.46	35,939.45	146
10-4150-5070 Appreciation/Bonus	0.00	1,517.85	650.00	234
10-4150-6002 SFTWARE/COMP/EMAIL PER USER	12,479.20	68,888.46	30,000.00	230
10-4150-6004 HARRIS SOFTWARE SUPPORT	0.00	27,788.11	20,000.00	139
10-4150-6005 OFFICE SUPPLIES & EXPENSES	300.87	8,682.35	5,500.00	158
10-4150-6010 PLANNING EXPENSES	400.00	11,345.00	30,000.00	38
10-4150-6015 BUILDING REPAIRS & MAINTENANCE	1,004.13	5,544.20	6,410.10	86
10-4150-6025 TRAINING/DEVELOPMENT/DUES	9,545.97	20,237.73	10,000.00	202
10-4150-6030 MAYOR & COUNCIL EXPENSE	1,849.29	17,878.69	6,000.00	298
10-4150-6035 Sponsorships/Donations	0.00	6,854.10	14,000.00	49
10-4150-6050 OFFICE UTILITIES	4,009.44	12,322.05	14,000.00	88
10-4150-6065 ELECTION EXPENSE	0.00	11,296.23	10,000.00	113
10-4150-6070 MEDIA ADVERTISING	428.00	4,934.00	3,000.00	164
10-4150-6075 PROFESSIONAL FEES	36,557.00	112,525.54	100,000.00	113
10-4150-6076 ACCOUNTING & AUDITING	14,195.00	22,575.50	100,000.00	23
10-4150-6077 ORDINANCE CODIFICATION EXPENSE	0.00	3,885.93	5,000.00	78
10-4150-6080 CLEANING SERVICE & SUPPLIES	1,200.00	6,881.15	5,000.00	138
10-4150-6081 BUSINESS LICENSE EXPENSE	3,370.71	7,583.94	5,000.00	152
10-4150-6095 MISCELLANEOUS EXPENSE	168.00	996.31	100.00	996
10-4150-6135 Code Enforcement Expenses	2,563.71	14,075.78	0.00	*100
10-4150-6180 PRE-EMPLOYMENT TESTING	0.00	727.00	0.00	*100
10-4150-8040 CAPITAL OUTLAY	0.00	122,793.65	0.00	*100
10-4150-8050 Department Contingency	0.00	206.88	5,000.00	4
10-4150-8060 New Website/Logo	358.00	2,694.74	7,500.00	36
4150 Administrative Subtotal	\$139,840.12	\$816,231.12	\$853,323.43	96

4210 Police Expense

10-4210-5000 POLICE SALARY	76,959.68	742,984.01	1,036,421.49	72
10-4210-5006 POLICE PART TIME SALARIES	57.78	14,269.87	44,994.56	32
10-4210-5010 POLICE OVERTIME	4,832.97	43,642.90	40,000.00	109
10-4210-5015 EMPLOYER SOCIAL SECURITY	6,102.56	59,665.61	80,000.00	75
10-4210-5020 RETIREMENT EMPLOYER	17,294.60	166,679.88	217,652.44	77
10-4210-5025 SCMIT (WORKERS COMP)	3,106.47	8,593.62	32,245.33	27

10-4210-5026 SCMIRF (LIABILITY & PROPERTY)	0.00	19,966.00	37,857.84	53
10-4210-5035 HEALTH & LIFE INSURANCE	13,924.83	83,077.10	141,037.92	59
10-4210-5070 APPRECIATION/BONUS	0.00	1,950.00	2,200.00	89
10-4210-6005 SUPPLIES & EXPENSE	738.49	5,034.60	10,000.00	50
10-4210-6015 BUILDING REPAIRS & MAINTENANCE	489.62	2,157.31	1,000.00	216
10-4210-6058 FIREARMS TRAINING/AMMO	0.00	1,429.94	3,500.00	41
10-4210-6075 PROFESSIONAL FEES	0.00	650.00	500.00	130
10-4210-6095 MISCELLANEOUS	300.00	3,170.89	2,000.00	159
10-4210-6120 TRAINING & PROFESSIONAL DEVELOPMENT	2,822.18	11,158.88	12,394.69	90
10-4210-6125 TECHNOLOGY EXPENSE	8,824.82	31,611.77	35,000.00	90
10-4210-6127 DISPATCH CENTRAL SQUARE	0.00	0.00	16,000.00	0
10-4210-6130 AUTOMOBILE EXPENSE	1,397.25	29,989.19	45,000.00	67
10-4210-6135 FUEL EXPENSE	3,346.75	36,302.85	50,000.00	73
10-4210-6140 RADIO MAINTENANCE	181.90	1,541.55	1,500.00	103
10-4210-6145 DISPATCH EXPENSE	0.00	23,900.00	48,000.00	50
10-4210-6150 COMMUNITY EDUCATION	0.00	1,378.48	3,000.00	46
10-4210-6155 UNIFORMS	0.00	9,055.94	5,000.00	181
10-4210-6160 HOUSING OF PRISONERS	0.00	1,325.42	10,000.00	13
10-4210-6180 PRE-EMPLOYMENT TESTING	40.00	1,162.00	1,000.00	116
10-4210-6181 ENTERPRISE LEASE EXPENSE	36,927.43	86,844.76	102,000.00	85
10-4210-6183 Evidence Room / Evidence Supplies	0.00	794.11	2,000.00	40
10-4210-6185 TASER EQUIPMENT	0.00	2,811.00	3,000.00	94
10-4210-6190 VEHICLE TECHNOLOGY (ARPA)	0.00	37,390.08	15,000.00	249
10-4210-9050 Police Contingency	0.00	0.00	5,000.00	0
4210 Police Subtotal	\$177,347.33	\$1,428,537.76	\$2,003,304.27	71

4220 Fire Department Expense

10-4220-5000 SALARIES FIREMEN	30,889.24	263,898.73	400,275.00	66
10-4220-5006 PART TIME SALARIES	4,130.92	29,052.53	59,220.00	49
10-4220-5010 OVERTIME	4,845.44	30,355.77	41,676.00	73
10-4220-5015 SOCIAL SECURITY	2,868.77	25,668.40	41,180.14	62
10-4220-5020 EMPLOYER RETIREMENT	8,467.45	74,063.98	114,335.45	65
10-4220-5025 SCMIT (WORKERS COMP)	3,015.80	7,382.48	11,441.23	65
10-4220-5026 SCMIRF (LIABILITY & PROPERTY)	0.00	19,966.00	37,857.84	53
10-4220-5035 HEALTH & LIFE INSURANCE	20,542.99	82,212.93	97,159.88	85
10-4220-5050 VOLUNTEER FIRE	0.00	24,366.48	37,131.50	66
10-4220-5070 APPRECIATION/BONUS	0.00	1,000.00	1,200.00	83
10-4220-6002 SFTWARE/COMP/EMAIL PER USER	596.85	5,411.89	9,000.00	60
10-4220-6005 SUPPLIES-EXPENSE	292.44	3,095.22	6,000.00	52
10-4220-6015 BUILDING REPAIRS & MAINTENANCE	2,172.01	5,389.34	4,500.00	120
10-4220-6016 EQUIPMENT MAINTENANCE	651.00	3,413.11	10,000.00	34
10-4220-6025 MEMBERSHIP DUES	0.00	6,321.58	4,500.00	140
10-4220-6099 MISCELLANEOUS EXPENSE	270.47	1,342.40	1,925.00	70
10-4220-6130 TRUCK EXPENSE	1,490.60	9,035.84	20,000.00	45
10-4220-6135 FUEL	1,047.02	3,810.53	9,000.00	42
10-4220-6140 RADIO MAINTENANCE	206.76	832.47	7,000.00	12
10-4220-6141 AIR PACK MAINT'N & SERVICE	0.00	0.00	7,000.00	0
10-4220-6155 FIREMEN UNIFORMS	0.00	6,019.82	7,000.00	86
10-4220-6157 TURN OUT GEAR	0.00	2,792.70	31,000.00	9
10-4220-6158 FIRE PREVENTION EXPENSES	358.54	874.08	3,000.00	29
10-4220-6180 PRE EMPLOYMENT TESTING	40.00	40.00	250.00	16

10-4220-6185	TRAINING EXPENSES	0.00	2,153.58	5,500.00	39
10-4220-6205	HEALTH PHYSICALS	0.00	6,330.00	9,200.00	69
10-4220-6207	Capital Improvement	0.00	12,596.86	34,078.34	37
10-4220-8050	Capital Improvement Plan	0.00	0.00	12,630.00	0
10-4220-9050	Fire Contingency	40.63	3,488.41	10,000.00	35

4220 Fire Department Subtotal	\$81,926.93	\$630,915.13	\$1,033,060.38	61
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4310 Public Works Expense

10-4310-5000	PUBLIC WORKS SALARIES	33,112.82	296,213.69	374,799.28	79
10-4310-5006	PART TIME PUBLIC WORKS SALARIE	0.00	189.00	21,840.00	1
10-4310-5010	PUBLIC WORKS OVERTIME	3,461.55	14,237.94	13,577.75	105
10-4310-5015	PUBLIC WORKS SOCIAL SECURITY	2,684.91	22,376.16	31,010.56	72
10-4310-5020	PW RETIREMENT-EMPLOYER	6,825.29	56,868.80	76,136.30	75
10-4310-5025	SCMIT (WORKERS COMP)	3,015.80	9,939.23	5,001.51	199
10-4310-5026	SCMIRF (LIABILITY & PROPERTY)	0.00	19,966.00	37,857.84	53
10-4310-5035	HEALTH & LIFE INSURANCE	17,645.90	67,365.78	78,585.80	86
10-4310-5070	APPRECIATION/BONUS	0.00	1,625.05	1,300.00	125
10-4310-6002	SFTWARE/COMP/EMAIL PER USER \$	0.00	3,880.74	5,000.00	78
10-4310-6050	ELECTRICITY	17,612.00	58,146.83	74,000.00	79
10-4310-6130	TRUCK EXPENSE	5,013.00	57,821.90	40,000.00	145
10-4310-6131	EQUIPMENT EXPENSE	128.89	10,918.54	10,000.00	109
10-4310-6135	PUBLIC WORKS FUEL	8,600.19	36,658.15	30,000.00	122
10-4310-6155	PW UNIFORMS	0.00	7,652.86	7,000.00	109
10-4310-6180	PRE EMPLOYMENT TESTING	40.00	1,082.58	500.00	217
10-4310-6215	PW MAINT'N EXPENSE	63.30	767.11	8,000.00	10
10-4310-6216	DUMPSTERS/ROLLCARTS	141.20	4,007.40	6,000.00	67
10-4310-6220	SAFETY EQUIPMENT	99.24	297.72	3,000.00	10
10-4310-6225	COUNTY LANDFILL TIPPING FEES	4,148.69	27,124.85	50,000.00	54
10-4310-6235	CHEMICALS	0.00	156.20	4,000.00	4
10-4310-6245	SIGNS	0.00	0.00	2,000.00	0
10-4310-6255	OFFICE SUPPLIES	126.34	2,594.33	2,500.00	104
10-4310-8045	ST/SAN CAPITAL EXPENSE	37,427.43	88,106.23	102,000.00	86
10-4310-8057	Road Maint Fee Uses	0.00	1,130.00	0.00	*100
10-4310-9050	PW Contingency	0.00	365.47	5,000.00	7

4310 Public Works Subtotal	\$139,681.40	\$789,492.56	\$989,109.04	80
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4510 Recreation Expense

10-4510-5000	SALARIES RECREATION	19,019.67	165,848.23	248,558.00	67
10-4510-5006	PART TIME SALARIES	7,008.50	47,061.95	85,000.00	55
10-4510-5010	OVERTIME	331.02	3,833.32	5,000.00	77
10-4510-5015	RECREATION SOCIAL SECURITY	1,612.44	14,060.11	19,303.92	73
10-4510-5020	RETIREMENT-EMPLOYER	4,061.70	35,163.84	46,834.04	75
10-4510-5025	SCMIT (WORKERS COMP)	0.00	1,350.84	5,000.00	27
10-4510-5026	SCMIRF (LIABILITY & PROPERTY)	0.00	19,966.00	37,857.84	53
10-4510-5035	HEALTH & LIFE INSURANCE	7,290.08	30,164.79	38,042.59	79
10-4510-5070	APPRECIATION/BONUS	100.00	718.17	750.00	96
10-4510-6002	SFTWARE/COMP/EMAIL PER USER \$	482.54	13,074.72	8,200.00	159
10-4510-6005	Supplies-Office	269.13	2,444.70	7,500.00	33
10-4510-6006	TRAININGS/ MEETINGS/DUES	169.79	2,146.89	3,500.00	61
10-4510-6015	BUILDING REPAIRS & MAINTENANCE	0.00	0.00	0.00	0
10-4510-6016	PARK AND PLAYGROUND MAINT	41.99	41.99	0.00	*100
10-4510-6017	PLAYGROUND MAINTENANCE	0.00	7,665.10	15,000.00	51
10-4510-6018	VEHICLE MAINTENANCE	0.00	985.39	0.00	*100

10-4510-6020	Rec Fire Replacement Expense	0.00	14,025.40	0.00	*100
10-4510-6050	ELECTRICITY & HEATING	9,398.54	56,717.21	60,000.00	95
10-4510-6145	FIELD LIGHTING (ARPA)	0.00	0.00	8,000.00	0
10-4510-6155	REC EMPLOYEE UNIFORMS EXPENSE	0.00	1,370.63	2,000.00	69
10-4510-6180	PRE EMPLOYMENT TESTING	0.00	0.00	750.00	0
10-4510-6265	BASKETBALL EXPENSE	9,104.68	20,575.53	35,000.00	59
10-4510-6270	VOLLEYBALL EXPENSE	337.90	7,968.28	30,000.00	27
10-4510-6275	BASEBALL EXPENSE	139.45	1,458.68	25,000.00	6
10-4510-6279	CHEERING EXPENSES	0.00	8,447.81	5,000.00	169
10-4510-6280	FOOTBALL EXPENSE	0.00	9,985.84	30,000.00	33
10-4510-6281	SUMMER CAMP EXPENSE	0.00	13,576.65	12,500.00	109
10-4510-6285	CONCESSIONS	0.00	946.52	2,500.00	38
10-4510-6290	SOCCER EXPENSE	84.64	7,498.01	15,000.00	50
10-4510-6295	EVENTS	327.51	3,064.17	4,000.00	77
10-4510-6300	RECREATION CAPITAL OUTLAY	0.00	0.00	32,630.84	0
10-4510-6325	JANITORIAL SUPPLIES	0.00	0.00	0.00	0
10-4510-8055	Capital Improvement Program	0.00	0.00	12,630.00	0
10-4510-9050	Rec Contingency	0.00	0.00	50,000.00	0
4510 Recreation Subtotal		\$59,163.74	\$490,160.77	\$845,557.23	58
4520 Public Works-Grounds Expense					
10-4520-5000	GROUNDS MAINT. SALARIES	0.00	10,327.67	34,341.24	30
10-4520-5006	PART TIME GROUND SALARIES	0.00	6,620.00	10,000.00	66
10-4520-5010	OVERTIME	0.00	1,097.89	1,000.00	110
10-4520-5015	SOCIAL SECURITY	0.00	849.66	1,929.28	44
10-4520-5020	RETIREMENT-EMPLOYER	0.00	2,155.88	4,680.69	46
10-4520-5025	SCMIT (WORKERS COMP)	0.00	1,350.88	0.00	*100
10-4520-5035	HEALTH & LIFE INSURANCE	265.75	2,923.55	3,340.18	88
10-4520-6015	BUILDING REPAIRS & MAINTENANCE	5,200.27	19,200.22	40,000.00	48
10-4520-6050	GROUNDS ELECTRICITY	0.00	0.00	0.00	0
10-4520-6105	WELLNESS AND SAFETY EXPENSE	0.00	203.28	500.00	41
10-4520-6135	FUEL	2,045.55	13,015.72	8,000.00	163
10-4520-6235	CHEMICALS AND FERTILIZER	0.00	15,231.05	16,000.00	95
10-4520-6300	LANDSCAPING	232.23	281.47	5,000.00	6
10-4520-6310	IRRIGATION SUPPLIES	0.00	0.00	1,000.00	0
10-4520-6315	REC FIELD SETUP & MAINT	0.00	8,025.00	16,000.00	50
10-4520-6320	TRUCK AND EQUIP MAINT	146.95	8,639.81	10,000.00	86
10-4520-6321	GROUNDS MAINTENANCE	0.00	11,829.08	12,500.00	95
10-4520-6325	JANITORIAL SUPPLIES	1,904.02	7,046.44	10,000.00	70
10-4520-6326	TRAIL MAINTENANCE	1,423.62	8,582.61	8,000.00	107
10-4520-9050	Grounds Contingency	0.00	0.00	10,000.00	0
4520 Public Works-Grounds Subtotal		\$10,592.90	\$117,380.21	\$192,291.39	61
4650 Municipal Court Expense					
10-4650-5000	MUNICIPAL COURT SALARIES	5,055.94	43,004.20	65,170.35	66
10-4650-5006	PART TIME JUDGE SALARY	0.00	520.00	12,000.00	4
10-4650-5015	SOCIAL SECURITY	369.28	3,057.90	5,903.54	52
10-4650-5020	RETIREMENT-EMPLOYER	930.68	7,979.91	14,322.82	56
10-4650-5025	SCMIT (WORKERS COMP)	0.00	1,350.88	2,500.00	54
10-4650-5035	HEALTH & LIFE INSURANCE	11,261.04	15,492.99	18,001.53	86
10-4650-5070	APPRECIATION/BONUS	0.00	100.00	165.00	61
10-4650-6002	SFTWARE/COMP/EMAIL PER USER	41.54	2,202.09	1,500.00	147

10-4650-6050	TRAINING/TRAVEL	150.00	1,655.58	4,000.00	41
10-4650-6095	MISC EXPENSE	54.97	1,375.32	1,000.00	138
10-4650-6185	TRAINING/COURT EXPENSES	0.00	60.04	6,000.00	1
10-4650-6335	JURORS EXPENSE	0.00	510.00	5,000.00	10
10-4650-6340	PUBLIC DEFENDER	0.00	0.00	5,000.00	0
4650 Municipal Court Subtotal		\$17,863.45	\$77,308.91	\$140,563.24	55
8000 Capital Improvement/Speci					
10-8000-6024	Hurricane Helene Expenses	137,175.34	155,693.18	0.00	*100
10-8000-6025	Ice Storm Fern Expense	8,914.48	8,914.48	0.00	*100
8000 Capital Improvement/Speci Subtotal		\$146,089.82	\$164,607.66	\$0.00	*100
Expenditure Subtotal		\$772,505.69	\$4,514,634.12	\$6,057,208.98	75
11 Victims Advocate Fund 11					
Revenue					
4210 Police					
11-4210-4100	VICTIM ASSISTANCE FUND 11 REV	586.21	5,458.48	15,000.00	36
4210 Police Subtotal		\$586.21	\$5,458.48	\$15,000.00	36
Revenue Subtotal		\$586.21	\$5,458.48	\$15,000.00	36
Expenditure					
4530 Victims Assistance Fun					
11-4530-5006	PART TIME SALARIES	1,034.64	9,930.32	9,269.32	107
11-4530-5015	SOCIAL SECURITY	79.14	838.08	709.11	118
11-4530-5020	RETIREMENT-EMPLOYER	192.03	1,843.06	1,720.39	107
11-4530-6005	VICTIM SRV OPERATING EXPENSES	49.70	307.55	3,301.18	9
4530 Victims Assistance Fun Subtotal		\$1,355.51	\$12,919.01	\$15,000.00	86
Expenditure Subtotal		\$1,355.51	\$12,919.01	\$15,000.00	86
12 Police Special Funds					
Revenue					
4210 Police					
12-4210-4180	MISC REVENUE--POLICE DRUG FUN	6,205.80	19,315.38	0.00	*100
12-4210-4185	MISC REVENUE--POLICE CASH SEIZ	0.00	19,778.00	0.00	*100
12-4210-4200	MISC REVENUE- K-9	0.00	10,335.00	0.00	*100
12-4210-4210	GOV DEALS REVENUE	0.00	4,050.00	0.00	*100
4210 Police Subtotal		\$6,205.80	\$53,478.38	\$0.00	*100
Revenue Subtotal		\$6,205.80	\$53,478.38	\$0.00	*100
Expenditure					
4210 Police					
12-4210-6005	MISC EXPENSE--POLICE DRUG FUNI	15,242.65	29,580.64	2,500.00	1,183
12-4210-6015	MISC EXPENSE--DRUG INFORMANT	0.00	2,500.00	2,500.00	100
12-4210-6025	MISC EXPENSE- K-9	456.16	456.16	0.00	*100
4210 Police Subtotal		\$15,698.81	\$32,536.80	\$5,000.00	651
Expenditure Subtotal		\$15,698.81	\$32,536.80	\$5,000.00	651
15 Hospitality Tax					
Revenue					
4155 Hospitality Bond And Admi					
15-4155-4000	HOSPITALITY TAX REVENUE	88,564.73	527,146.61	600,000.00	88
15-4155-4120	MISC REVENUE	0.00	0.00	16,200.00	0
4155 Hospitality Bond And Admi Subtotal		\$88,564.73	\$527,146.61	\$616,200.00	86
Revenue Subtotal		\$88,564.73	\$527,146.61	\$616,200.00	86
Expenditure					

4150 Administrative					
15-4150-5000	SALARIES	1,546.60	24,057.17	44,446.93	54
15-4150-5010	OVERTIME	0.00	1,140.38	1,000.00	114
15-4150-5015	SOCIAL SECURITY	113.90	1,839.81	3,467.37	53
15-4150-5020	RETIREMENT-EMPLOYER	287.06	4,598.30	8,412.31	55
15-4150-5025	SCMIT WORKERS COMP	0.00	0.00	2,500.00	0
15-4150-5035	HEALTH & LIFE INSURANCE	0.00	0.00	5,441.80	0
15-4150-6002	MAIN ST WIFI	-403.43	0.00	0.00	0
15-4150-6004	HARRIS SOFTWARE SUPPORT	0.00	2,596.44	8,000.00	32
15-4150-6051	MAIN ST WIFI CONNECTION	806.86	1,210.29	6,500.00	19
15-4150-6052	MAINTENANCE EXPENSE	403.43	403.43	10,000.00	4
15-4150-6305	DOWNTOWN LANDSCAPING	0.00	0.00	10,000.00	0
15-4150-6324	PORTABLE TOILETS	0.00	700.00	15,000.00	5
15-4150-6325	JANITORIAL SUPPLIES	0.00	0.00	10,000.00	0
15-4150-6960	MARKETING	4,528.00	20,618.49	28,000.00	74
15-4150-6961	PRA VISITOR CENTER	0.00	0.00	10,000.00	0
15-4150-6970	COMMUNITY FESTIVALS	3,348.43	14,332.88	25,000.00	57
15-4150-6971	JULY 4TH FESTIVAL	0.00	17,538.46	18,000.00	97
15-4150-6972	CHRISTMAS DECORATIONS	597.48	9,856.90	10,000.00	99
15-4150-6980	CHAMBER EVENTS	0.00	18,812.81	30,000.00	63
15-4150-6982	Teen Canteen Roof	91.96	19,079.37	100,000.00	19
15-4150-6987	TRANSFER TO GF FOR OH EXPENSI	0.00	228,800.00	228,800.00	100
4150 Administrative Subtotal		\$11,320.29	\$365,584.73	\$574,568.41	64
5000 Bonds					
15-5000-8506	CONSERFUND LOAN - PRINCIPAL	0.00	8,842.81	9,231.59	96
5000 Bonds Subtotal		\$0.00	\$8,842.81	\$9,231.59	96
Expenditure Subtotal		\$11,320.29	\$374,427.54	\$583,800.00	64
16 Spec Revenue Fund/Grants					
Revenue					
4175					
16-4175-4675	GRANTS REVENUE POLICE	0.00	20,114.50	0.00	*100
4175 Subtotal		\$0.00	\$20,114.50	\$0.00	*100
8000 Capital Improvement/Speci					
16-8000-4200	SCMIT&SCMIRF GRANT REVENUE	0.00	2,960.63	0.00	*100
8000 Capital Improvement/Speci Subtotal		\$0.00	\$2,960.63	\$0.00	*100
Revenue Subtotal		\$0.00	\$23,075.13	\$0.00	*100
Expenditure					
4220 Fire Department					
16-4220-6000	FIRE SPECIAL PROJECTS	0.00	5,054.30	0.00	*100
4220 Fire Department Subtotal		\$0.00	\$5,054.30	\$0.00	*100
4520 Public Works-Grounds					
16-4520-6000	GROUNDS SPECIAL PROJECTS	0.00	587.00	100,000.00	1
4520 Public Works-Grounds Subtotal		\$0.00	\$587.00	\$100,000.00	1
8000 Capital Improvement/Speci					
16-8000-6200	SCMIT&SCMIRF GRANT EXPENSE	0.00	2,626.85	0.00	*100
8000 Capital Improvement/Speci Subtotal		\$0.00	\$2,626.85	\$0.00	*100
Expenditure Subtotal		\$0.00	\$8,268.15	\$100,000.00	8
17 Sciip Grant Funds					
Revenue					
8000 Capital Improvement/Speci					

17-8000-4000 REVENUE	0.00	58,833.62	0.00	*100
8000 Capital Improvement/Speci Subtotal	\$0.00	\$58,833.62	\$0.00	*100
Revenue Subtotal	\$0.00	\$58,833.62	\$0.00	*100
60 Utility Fund				
Revenue				
4300 Utility Operations				
60-4300-4500 CONNECTION FEES	2,160.00	9,240.00	18,000.00	51
60-4300-4510 SEWER REVENUE	56,604.90	462,173.16	759,625.00	61
60-4300-4515 SEWER TAPS	0.00	1,500.00	10,000.00	15
60-4300-4520 WATER REVENUE	239,917.60	1,944,326.36	2,942,402.00	66
60-4300-4525 WATER TAPS	36,632.84	65,232.84	55,000.00	119
60-4300-4530 CAPITAL IMPROVMENTS FEE	58,212.50	376,848.40	320,000.00	118
60-4300-4575 Returned Check Fee	0.00	270.00	0.00	*100
60-4300-4580 PENALTY CHARGES	4,085.00	7,010.00	0.00	*100
60-4300-4590 MISC. REVENUE/ALL OTHER	26,037.73	36,784.43	55,000.00	67
60-4300-4593 DEPOSIT ADJUSTMENTS	0.00	1,018.02	0.00	*100
60-4300-4650 RENT AT WATER PLANT RESIDENCE	0.00	0.00	0.00	0
4300 Utility Operations Subtotal	\$403,762.84	\$2,904,403.21	\$4,160,027.00	70
4333				
60-4333-4540 STORMWATER REVENUE FEES	21,535.44	63,228.28	200,000.00	32
4333 Subtotal	\$21,535.44	\$63,228.28	\$200,000.00	32
Revenue Subtotal	\$425,298.28	\$2,967,631.49	\$4,360,027.00	68
Expenditure				
4300 Utility Operations				
60-4300-8000 CAPITAL IMPROVEMENTS	605.40	174,498.04	159,000.00	110
4300 Utility Operations Subtotal	\$605.40	\$174,498.04	\$159,000.00	110
	\$605.40	\$174,498.04	\$159,000.00	110
Expenditure				
4300 Utility Operations				
60-4300-5000 O&M SALARIES	23,767.27	228,338.02	215,192.41	106
60-4300-5005 CITY COUNCIL SALARY (1/2)	1,846.16	14,423.18	24,000.00	60
60-4300-5010 OVERTIME	1,747.82	8,904.90	5,623.13	158
60-4300-5015 SOCIAL SECURITY EMPLOYER	2,136.31	19,321.13	16,749.03	115
60-4300-5020 SC RETIREMENT EMPLOYER	6,719.14	43,895.93	40,635.49	108
60-4300-5025 SCMIT (WORKERS COMP)	3,015.80	7,382.48	5,000.00	148
60-4300-5026 SCMIRF (LIABILITY & PROPERTY)	0.00	19,966.00	37,857.84	53
60-4300-5035 HEALTH & LIFE INSURANCE	2,433.45	22,916.72	21,054.86	109
60-4300-5070 CHRISTMAS EXPENSE	262.40	795.74	1,330.00	60
60-4300-6002 SFTWARE/COMP/EMAIL PER USER	6,877.25	40,504.21	40,000.00	101
60-4300-6004 HARRIS SOFTWARE SUPPORT	0.00	21,596.44	20,000.00	108
60-4300-6005 OFFICE SUPPLIES & MAIN'T	7,251.94	14,020.55	4,000.00	351
60-4300-6011 UB PRINTING & MAILING	7,207.28	27,742.46	40,000.00	69
60-4300-6012 POSTAGE MACHINE & MISC POSTAGE	2,072.58	4,828.53	2,500.00	193
60-4300-6015 FLEET MAINTENANCE	1,624.70	13,132.11	10,000.00	131
60-4300-6016 BUILDING REPAIRS & MAINTENANCE	186.13	1,043.74	10,500.00	10
60-4300-6017 EQUIPMENT RENTALS	0.00	3,748.52	5,000.00	75
60-4300-6025 DUES, SCHOOLS & MEETINGS	750.00	750.00	0.00	*100
60-4300-6050 POWER	9,006.73	40,707.00	15,000.00	271
60-4300-6071 TRAINING/PROFESSIONAL DEVELOPMENT	8.85	1,635.89	2,000.00	82
60-4300-6076 ACCOUNTING & AUDITING	12,764.50	15,829.50	0.00	*100

60-4300-6135 FLEET FUEL	0.00	56.32	0.00	*100
60-4300-6155 O & M UNIFORMS	1,331.85	7,723.89	5,000.00	154
60-4300-6180 PRE-EMPLOYMENT TESTING	40.00	367.00	500.00	73
60-4300-6220 SAFETY EXPENSES	0.00	656.34	8,500.00	8
60-4300-6410 BANK FEES	0.00	653.48	0.00	*100
60-4300-6415 WATER/SEWER CHEMICALS	0.00	566.43	10,000.00	6
60-4300-6419 GRASS AND SEEDING	0.00	514.32	6,000.00	9
60-4300-6420 ASPHALT PATCHING	869.64	5,423.81	7,500.00	72
60-4300-6421 PUMP STATION MAINTENANCE	17,766.56	78,447.52	96,000.00	82
60-4300-6422 LIFT STATION MAINTENANCE	2,661.51	21,162.55	20,000.00	106
60-4300-6430 O&M EQUIPMENT & SUPPLIES	125.96	3,010.43	3,000.00	100
60-4300-6431 WTR. METERS & BOXES	0.00	163,766.14	442,000.00	37
60-4300-6432 PIPES AND PARTS	8,980.84	71,134.20	95,000.00	75
60-4300-6433 MISC EXPENSE	258.34	930.34	2,500.00	37
60-4300-6434 WATER LINE CONTINGENCY	0.00	0.00	5,000.00	0
60-4300-6470 ENGINEERING EXPENSE	0.00	0.00	25,000.00	0
60-4300-6475 SEWER LINE CONTINGENCY	0.00	20,000.00	20,000.00	100
60-4300-6500 UTILITY LOCATE SERVICES	0.00	2,612.94	0.00	*100
60-4300-8050 UF Contingency	2,935.11	37,916.58	50,000.00	76
4300 Utility Operations Subtotal	\$124,395.41	\$966,436.51	\$1,312,442.76	74
4320 Wastewater				
60-4320-5000 WASTE WATER SALARIES	12,426.06	93,597.11	215,192.41	43
60-4320-5015 SOCIAL SECURITY	1,019.77	6,658.54	16,749.03	40
60-4320-5020 SC STATE RETIREMENT-EMPLOYER	2,553.26	15,602.10	40,635.49	38
60-4320-5025 SCMIT (WORKERS COMP)	0.00	0.00	3,825.67	0
60-4320-5026 SCMIRF (LIABILITY & PROPERTY)	0.00	19,966.00	37,857.84	53
60-4320-5035 HEALTH & LIFE INSURANCE	1,827.74	1,624.84	20,969.21	8
60-4320-6010 CWS O&M FEES	22,137.15	124,808.10	202,307.28	62
60-4320-6050 POWER - WASTE WATER	14,220.25	53,887.04	80,000.00	67
60-4320-6235 CHEMICALS/WASTE WATER	0.00	0.00	7,000.00	0
60-4320-6435 DHEC FEES	2,000.00	7,830.00	0.00	*100
60-4320-6440 SLUDGE DISPOSAL	3,846.41	12,009.68	40,000.00	30
60-4320-6450 WASTE WATER MAINTENANCE	3,814.53	20,614.45	30,000.00	69
60-4320-6455 LAB SUPPLIES / TESTING EXPENSE	1,245.30	11,417.78	12,000.00	95
4320 Wastewater Subtotal	\$65,090.47	\$368,015.64	\$706,536.93	52
4330 Water Distribution				
60-4330-5000 WATER DIST SALARIES	12,990.92	94,619.19	215,192.41	44
60-4330-5010 WATER DIST OVERTIME	1,747.82	7,762.56	5,623.13	138
60-4330-5015 SOCIAL SECURITY/EMPLOYER	1,019.77	8,007.31	16,749.03	48
60-4330-5020 SC STATE RETIREMENT-EMPLOYER	1,355.32	18,572.89	40,635.49	46
60-4330-5025 SCMIT (WORKERS COMP)	0.00	0.00	5,000.00	0
60-4330-5026 SCMIRF (LIABILITY & PROPERTY)	0.00	19,966.00	37,857.84	53
60-4330-5035 HEALTH & LIFE INSURANCE	2,670.10	5,323.96	20,969.21	25
60-4330-6002 SFTWARE/COMP/EMAIL PER USER	70.55	6,414.92	10,000.00	64
60-4330-6050 POWER WATER DIST	3,866.23	15,993.71	10,000.00	160
60-4330-6235 CHEMICALS/WATER DIST	0.00	0.00	8,000.00	0
60-4330-6385 STATE - PERMIT FEES	0.00	18,580.00	25,000.00	74
60-4330-6395 GREENVILLE WATER EXPENSE	104,528.26	485,852.31	588,000.96	83
60-4330-6455 LAB TEST & SUPPLIES	0.00	3,297.23	0.00	*100
60-4330-6475 WATER PLANT MAINTENANCE	0.00	2,809.53	10,000.00	28

		4330 Water Distribution Subtotal	\$128,248.97	\$687,199.61	\$993,028.07	69
4800 Bonds						
60-4800-8576	2021A W&S BOND INTEREST		62,316.70	262,516.77	405,012.70	65
60-4800-8577	2021B W&S BOND INTEREST		49,033.30	209,383.18	404,136.80	52
	4800 Bonds Subtotal	\$111,350.00	\$471,899.95	\$809,149.50		58
	Expenditure Subtotal	\$429,084.85	\$2,493,551.71	\$3,821,157.26		65
Other Financing Use						
4300 Utility Operations						
60-4300-9040	UTILITY TRANSFER 5%		0.00	379,869.74	379,869.74	100
	4300 Utility Operations Subtotal	\$0.00	\$379,869.74	\$379,869.74		100
	Other Financing Use Subtotal	\$0.00	\$379,869.74	\$379,869.74		100
61 Stormwater Utility						
Expenditure						
6010 Stormwater						
61-6010-6470	STORMWATER ENGINEERING EXPE		1,773.66	13,178.76	0.00	*100
61-6010-6605	STORMWATER OPERATING EXPENSE		0.00	750.52	0.00	*100
61-6010-6625	FACILITY EROSION CONTROL		0.00	1,264.30	0.00	*100
	6010 Stormwater Subtotal	\$1,773.66	\$15,193.58	\$0.00		*100
	Expenditure Subtotal	\$1,773.66	\$15,193.58	\$0.00		*100
91 Fire 1% Funds						
Revenue						
9000 9000						
91-9000-4600	Annual Insurance Check		0.00	7,670.05	0.00	*100
	9000 9000 Subtotal	\$0.00	\$7,670.05	\$0.00		*100
	Revenue Subtotal	\$0.00	\$7,670.05	\$0.00		*100
Expenditure						
9000 9000						
91-9000-6525	MEALS		134.17	1,089.98	0.00	*100
91-9000-8065	RECRUITMENT AND RETENTION		0.00	6,462.74	0.00	*100
91-9000-8066	TRANSFER TO FIREMEN		0.00	172.95	0.00	*100
	9000 9000 Subtotal	\$134.17	\$7,725.67	\$0.00		*100
	Expenditure Subtotal	\$134.17	\$7,725.67	\$0.00		*100

Donna Owen

From: Isaiah Scipio
Sent: Wednesday, March 11, 2026 1:51 PM
To: Donna Owen
Subject: Fw: Turtles on the Town

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From: Isaiah Scipio <iscipio@pickenscity.com>
Sent: Wednesday, March 11, 2026 1:45 PM
To: Louise Hope <9hiker@gmail.com>
Subject: Re: Turtles on the Town

Subject: Re: Turtles on the Town – City Council Meeting

Good morning Ms. Hope,

Thank you for reaching out and for sharing your continued enthusiasm and thoughtful ideas for Turtles on the Town. Your commitment to enhancing the visibility and impact of this project—particularly in a way that supports tourism and strengthens the connection between the Doodle Trail and the uptown area—is sincerely appreciated.

We commend the effort that has gone into developing this concept and applaud the vision behind creating a focal point that celebrates the turtles while enriching the overall experience for residents and visitors alike. The collaboration with local artists and the careful consideration of both aesthetics and purpose reflect a great deal of creativity and community pride.

I am pleased to confirm that you will have a place on the agenda for the City Council meeting on March 23, 2026, at 6:00 p.m. You will be allotted five (5) minutes to present your idea and share your sketches and concepts with Council.

Thank you again for your initiative and for continuing to invest in ideas that help make Pickens a welcoming and vibrant destination. We look forward to hearing your presentation.

Warm regards,

Isaiah Scipio

Mayor, City of Pickens

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From: Louise Hope <9hiker@gmail.com>
Sent: Wednesday, March 11, 2026 9:26:18 AM

To: Isaiah Scipio <iscipio@pickenscity.com>

Subject: Turtles on the Town

CAUTION: This email originated from outside the City of Pickens. Maintain caution when opening external links/attachments

Good morning Mayor!

I would like to speak at the next city council meeting regarding an idea for the Turtles on the Town.

I heard the Baptist church is unhappy so we have to scrap the stream mural with the turtles. I wondered if the opposite corner would work? The Turtles are a tourist attraction so I thought they deserved a focal point. Being in this location the brochure would not have to be redesigned. Also, the purpose of the Touristy Turtles on the Town per the previous city grant was to draw people from Doodle Trail into the uptown area... and also to the start of the next turtle tour here at this corner.

Jordan Freeman has (computer) sketched an idea for this new start. Anything can be changed, I just want to present one idea. Incorporated with this mural would be the concrete log with the actual slider turtles on it. As you know Jordan is currently painting the planters on Main Street. Doug and I have also commissioned him to paint a large mural on the side of our building.

Could I have a few minutes at the next meeting on March 23rd?

Louise Hope

Mayor
ISAIAH SCPIO

City Council
ALLIE WINTER, Mayor Pro-Tem
DANNY ADAMS
JONATHAN BAKER
CAMERON RIVERS
FLOYD ROGERS
RAY WILSON



Administrator
Tim O'Briant
City Clerk
DONNA F. OWEN

TO: Mayor Isaiah A. Scpio and Members of City Council
FROM: Tim O'Briant, City Administrator
DATE: March 23, 2026
RE: Introduction of Proposed Fiscal Year 2026–2027 Budget

Overview

I am pleased to present the proposed Fiscal Year 2026–2027 Budget for the City of Pickens. This budget reflects the strongest financial position the City has experienced in its modern history and represents the result of disciplined financial management, strategic planning, and the collective work of Council, staff, and our community partners.

In 2023, the City operated with less than \$500,000 in combined operating and reserve cash on hand. Through careful budgeting, improved operational practices, and responsible stewardship of public resources, the proposed FY 2026–2027 budget anticipates maintaining a combined operating and reserve balance in excess of \$4,250,000 across City funds.

This dramatic improvement in liquidity provides the City with both stability and flexibility as we continue to modernize infrastructure and deliver services to our residents.

No Tax or Fee Increases

A central goal of this proposed budget is to maintain financial stability **without placing any additional burden on the citizens of Pickens.**

The FY 2026–2027 budget contains no tax increases and no fee increases of any kind. At a time when many families and businesses are facing economic uncertainty, this budget ensures that residents can be confident that their City government is operating responsibly without asking for additional financial contributions from the community.

This approach reflects Council’s long-standing commitment to fiscal responsibility while recognizing that the same economic uncertainties affecting governments also affect the households and businesses we serve.

Revenue Summary

The proposed budget conservatively estimates revenues across the City’s major funds as follows:

- **General Fund:** \$6,245,010.94
- **Hospitality Fund:** \$1,008,537.04
- **Utility Enterprise Fund:** \$4,435,027

These projections reflect cautious assumptions regarding economic conditions and growth to ensure the City maintains stable operations even if broader economic activity slows.

Expenditure Summary

Total proposed expenditures across all funds for FY 2026–2027 are **\$11,156,250.47**

This represents a **reduction of approximately \$540,000 from the prior fiscal year, or 5 percent lower than the previous budget.** This reduction reflects the completion of several large one-time initiatives in prior years and the City’s continued focus on responsible spending.

Major Capital and Infrastructure Investments

Despite the reduction in overall expenditures, the proposed budget continues several important initiatives already underway and includes funding to complete key infrastructure projects that will serve the City for many years to come.

Water Meter Replacement Program – \$600,000

The budget includes \$600,000 for the replacement of all remaining end-of-life water meters throughout the City system. This infrastructure project will modernize our metering, improve accuracy, reduce system losses, and provide better data for both the City and our customers. The replacement program represents one of the final phases of the broader modernization of our water system following the successful transition to Greenville Water service.

SCADA System Implementation

The budget also provides funding for the installation and integration of Supervisory Control and Data Acquisition (SCADA) equipment across the City’s water infrastructure.

SCADA is a computerized monitoring and control system used to manage critical infrastructure such as water distribution systems, pumps, storage tanks, and pressure zones. Through SCADA technology, operators are able to:

- Monitor system performance in real time
- Receive automated alerts if pressures, flows, or equipment conditions change
- Remotely control pumps and other infrastructure components
- Collect operational data that supports preventative maintenance and system efficiency

The addition of SCADA will significantly enhance the City's command and control capability over its water infrastructure, improving reliability, operational awareness, and response times.

Recreation Center HVAC Replacement – \$250,000

The proposed budget includes \$250,000 for the replacement of heating and air conditioning equipment at the City Recreation Center. The current system is approximately 20 years old and has reached the end of its expected service life.

Replacing this system will ensure the continued safe and comfortable operation of one of the City's most heavily used public facilities while avoiding costly emergency repairs associated with aging mechanical equipment.

Vehicle Fleet Modernization

The proposed budget included \$65,000 in new spending for the recently purchased rear-loading garbage truck, but no other fleet improvements. In the current year, the City has purchased 12 new vehicles and improved the fleet, reducing maintenance expense. The City is committed to actively updating the fleet in a sustainable way, but no funding is available in the proposed budget to move that ball forward. In the budget year that begins July 1, 2027, the major capital improvements outlined here (Rec Center HVAC, SCADA, Meter replacement), there will be funding to resume fleet upgrades once again to eliminate vehicles with more than 10 years of service.

Staffing and Organizational Improvements

The proposed budget includes two targeted staffing adjustments intended to improve operational efficiency and support the City's growing service demands.

Parks and Recreation Programs Coordinator

The budget includes the addition of a Programs Coordinator position within the Parks and Recreation Department to provide operational support to Director Jonathon Morris.

Over the past year, the Parks and Recreation Department has experienced significant growth in programming and community participation. At the same time, Director Morris has assumed responsibility for all City groundskeeping functions, expanding the department's workload considerably.

The addition of a Programs Coordinator will help support the ever-expanding recreation services offered to the community, assist with program development and administration, and strengthen operational capacity within what remains a relatively small department. Importantly, the position is also expected to reduce overtime costs by providing additional staffing support for events, facility operations, and program management.

Transition to Full-Time In-House Planner

Based on feedback from City Council and the growing demands of development activity, the proposed budget includes a mid-year transition to a full-time in-house planning position within the Codes and Planning Division.

The City currently receives part-time planning services through a contract with the Appalachian Council of Governments (ACOG), with services provided by planner Jennifer Vissage. While this arrangement has been valuable during the City's initial transition toward expanded planning services, the pace of new construction, permitting, zoning reviews, and development activity now requires more consistent day-to-day attention.

Transitioning to a full-time in-house planner will provide the City with increased responsiveness to development inquiries, improved coordination of zoning and permitting activities, and stronger long-term planning capacity.

Employee Compensation

The current draft budget does not include a Cost-of-Living Adjustment (COLA) for City employees. Initial calculations show that a 3 percent COLA would add some \$260,000 in new salary and fringe benefits. That is an expense this year's conservative approach makes unreachable without reductions in services or increases in revenues that are being avoided across the board.

During the current fiscal year, the City implemented a comprehensive salary structure and pay plan, which resulted in meaningful increases for employees across departments and brought compensation more in line with regional market conditions. That initiative represented a significant investment in the City's workforce and strengthened the City's ability to recruit and retain qualified personnel.

Given the magnitude of those recent adjustments and uncertainty in the global economic environment, a conservative approach has been taken in developing the FY 2026–2027 budget.

Fiscal Prudence in an Uncertain Environment

While the City's financial condition is strong, the proposed budget reflects a cautious approach due to broader economic uncertainty. International developments, including instability in global energy markets and the war in Iran, have the potential to affect fuel prices, supply chains, and overall economic conditions.

For that reason, the proposed budget prioritizes:

- **Maintaining strong operating reserves**
- **Completing critical infrastructure investments**
- **Avoiding expansion of recurring expenditures**
- **Protecting residents from tax or fee increases**

This approach ensures the City remains well positioned to respond to changing economic conditions while continuing to improve essential public infrastructure.

Conclusion

The proposed FY 2026–2027 budget reflects the remarkable progress the City of Pickens has made in strengthening its financial foundation. In just a few short years, the City has moved from a position of limited liquidity to one with over \$4.25 million in operating and reserve balances, while continuing to invest in essential infrastructure and community facilities.

Equally important, this progress will be expanded in FY 2026-2027 without increasing taxes or fees, demonstrating that disciplined management and strategic planning can deliver strong results for the community.

I appreciate the support and leadership of the Mayor and Council in achieving these results and look forward to discussing the proposed budget with you in greater detail during upcoming work sessions.

Respectfully submitted,

Tim O'Briant

City Administrator

City of Pickens, South Carolina

ADMINISTRATION

2 of 25

EXPENDITURE BUDGET

26-27 FY Budget

Account	Description	FY24-25	FY25-26	FY26-27
10-4150-5000	SALARIES	\$147,074.18	\$295,701.76	\$173,320.68
10-4150-5015	SOCIAL SECURITY	\$10,918.18	\$22,621.21	\$13,259.04
10-4150-5020	RETIREMENT-EMPLOYER	\$26,925.78	\$55,043.07	\$32,168.32
10-4150-5025	SCMIT (WORKERS COMP)	\$5,000.00	\$5,000.00	\$10,000.00
10-41-50-5035	Health Insurance			\$22,644.88
10-4150-5026	SCMIRF (LIABILITY &	\$37,857.84	\$37,857.84	\$37,857.84
10-4150-5070	Appreciation/Bonus	\$450.00	\$650.00	\$660.00
10-4150-6002	SFTWARE/COMP/EMAIL PER	\$40,000.00	\$30,000.00	\$30,000.00
10-4150-6004	HARRIS SOFTWARE SUPPORT	\$35,000.00	\$20,000.00	\$20,000.00
10-4150-6005	OFFICE SUPPLIES &	\$5,500.00	\$5,500.00	\$5,500.00
10-4150-6015	BUILDING REPAIRS &	\$15,000.00	\$6,410.10	\$10,000.00
10-4150-6025	TRAINING/DEVELOPMENT/D	\$12,000.00	\$10,000.00	\$10,000.00
10-4150-6050	OFFICE UTILITIES	\$13,500.00	\$14,000.00	\$14,000.00
10-4150-6065	ELECTION EXPENSE		\$10,000.00	\$0.00
10-4150-6070	MEDIA ADVERTISING	\$3,000.00	\$3,000.00	\$3,000.00
10-4150-6075	PROFESSIONAL FEES	\$75,000.00	\$100,000.00	\$50,000.00
10-4150-6076	ACCOUNTING & AUDITING	\$50,000.00	\$100,000.00	\$50,000.00
10-4150-6077	ORDINANCE CODIFICATION	\$10,000.00	\$5,000.00	\$5,000.00
10-4150-6080	CLEANING SERVICE &	\$6,000.00	\$5,000.00	\$10,000.00
10-4150-6081	BUSINESS LICENSE EXPENSE	\$5,000.00	\$5,000.00	\$5,000.00
10-4150-6095	MISCELLANEOUS EXPENSE	\$1,000.00	\$100.00	\$100.00
10-4150-8050	Department Contingency	\$9,906.00	\$5,000.00	\$5,000.00
10-4150-8060	New Website/Logo	\$30,000.00	\$7,500.00	\$2,500.00
10-4150-8080	MISC. CAP. IMPROVEMENTS	\$47,203.38	\$0.00	\$0.00
4150		\$586,335.36	\$743,383.98	\$510,010.76
Mayor and City Council Division				
10-4150-5005	CITY COUNCIL SALARY (1/2)	\$24,000.00	\$24,000.00	\$24,000.00
10-4150-5015	SOCIAL SECURITY			\$1,836.00
10-4150-5020	RETIREMENT-EMPLOYER			\$4,454.40
10-4150-5025	SCMIT (WORKERS COMP)			\$2,000.00
10-4150-5035	HEALTH & LIFE INSURANCE			\$19,673.28
10-4150-6025	COUNCIL MAYOR TRAINING			\$15,000.00
10-4150-6035	Sponsorships/Donations	\$8,000.00	\$14,000.00	\$5,000.00
10-4150-6030	MAYOR & COUNCIL EXPENSE	\$7,000.00	\$6,000.00	\$10,000.00
Mayor- Council Div.		\$39,000.00	\$44,000.00	\$81,963.68

ADMINISTRATION

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Planning and Codes Compliance Division				
10-4155-6010	PLANNING EXPENSES	\$30,000.00	\$30,000.00	\$0.00
10-4155-5000	SALARIES			\$167,380.00
10-4155-6075	PROFESSIONAL FEES			\$50,000.00
10-4155-5015	SOCIAL SECURITY			\$12,804.57
10-4155-5020	RETIREMENT-EMPLOYER			\$32,563.85
10-4155-5025	SCMIT (WORKERS COMP)			\$2,500.00
10-4155-5035	HEALTH & LIFE INSURANCE			\$13,645.44
10-4155-4070	Appreciation/Bonus			\$450.00
10-4155-6002	Software/comp/email			\$13,250.00
10-4155-6005	Office Supplies			\$3,550.00
10-4155-6030	Vehicle Expenses			\$6,575.00
10-4155-6025	TRAINING/DEVELOPMENT			\$1,500.00
10-4155-6155	Uniforms			\$200.00
10-4155-6110	NUISANCE ABATEMENT			\$25,000.00
Division Totals		\$30,000.00	\$30,000.00	\$329,418.86

Administration Totals

\$655,335.36 \$817,383.98 \$921,393.30

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FIRE DEPARTMENT

EXPENDITURE BUDGET VERSION REPORT

26-27 FY Budget

Account	Description	FY24-25	FY25-26	FY26-27
10-4220-5000	SALARIES FIREMEN	\$300,818.00	\$400,275.00	\$400,275.00
10-4220-5006	PART TIME SALARIES	\$55,891.56	\$59,220.00	\$59,220.00
10-4220-5010	OVERTIME	\$41,617.35	\$41,676.00	\$41,676.00
10-4220-5015	SOCIAL SECURITY	\$33,229.83	\$41,180.14	\$41,180.14
10-4220-5020	EMPLOYER RETIREMENT	\$92,261.66	\$114,335.45	\$114,335.45
10-4220-5025	SCMIT (WORKERS COMP)	\$10,146.00	\$11,441.23	\$11,441.23
10-4220-5026	SCMIRF (LIABILITY & PROPERTY)	\$37,857.84	\$37,857.84	\$37,857.84
10-4220-5050	VOLUNTEER FIRE	\$36,050.00	\$37,131.50	\$38,245.45
10-4220-5070	APPRECIATION/BONUS	\$1,200.00	\$1,200.00	\$1,200.00
10-4220-6000	WELLNESS PROGRAM	\$1,500.00	\$0.00	\$0.00
10-4220-6002	SFTWARE/COMP/EMAIL PER USER SUPPORT	\$9,000.00	\$9,000.00	\$18,080.00
10-4220-6005	SUPPLIES-EXPENSE	\$5,000.00	\$6,000.00	\$6,500.00
10-4220-6015	BUILDING REPAIRS & MAINTENANCE	\$2,000.00	\$4,500.00	\$4,500.00
10-4220-6016	EQUIPMENT MAINTENANCE	\$10,000.00	\$10,000.00	\$10,000.00
10-4220-6025	MEMBERSHIP DUES	\$4,500.00	\$4,500.00	\$250.00
\$847,638.00	Enterprise Lease			\$18,000.00
10-4220-6130	TRUCK EXPENSE	\$20,000.00	\$20,000.00	\$4,000.00
10-4220-6135	FUEL	\$10,000.00	\$9,000.00	\$7,000.00
10-4220-6140	RADIO MAINTENANCE	\$7,000.00	\$7,000.00	\$7,500.00
10-4220-6141	AIR PACK MAINT'N & SERVICE	\$6,000.00	\$7,000.00	\$31,000.00
10-4220-6155	FIREMEN UNIFORMS	\$6,500.00	\$7,000.00	\$4,000.00
10-4220-6157	TURN OUT GEAR	\$36,000.00	\$31,000.00	\$250.00
10-4220-6158	FIRE PREVENTION EXPENSES	\$3,000.00	\$3,000.00	\$5,500.00
10-4220-6180	PRE EMPLOYMENT TESTING	\$250.00	\$250.00	\$7,900.00
10-4220-6185	TRAINING EXPENSES	\$5,500.00	\$5,500.00	\$10,000.00
10-4220-6207	Capitla Improvement		\$34,078.34	\$10,000.00
10-4220-8050	Capital Improvement Plan	\$46,398.22	\$12,630.00	
		\$882,035.95	\$1,033,060.38	
		\$882,035.95	\$1,033,060.38	\$1,047,306.11

HOSPITALITY

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HOSPITALITY 26-27 FY Budget

Account	Description	FY24-25	FY25-26	FY26-27
15-4150-5000	SALARIES	\$42,233.69	\$44,446.93	\$100,341.80
15-4150-5006	PART TIME SALARIES			
15-4150-5010	OVERTIME	\$819.00	\$1,000.00	\$1,735.95
15-4150-5015	SOCIAL SECURITY	\$3,293.54	\$3,467.37	\$7,808.95
15-4150-5020	RETIREMENT-EMPLOYER	\$10,690.59	\$8,412.31	\$18,945.64
15-4150-5025	SCMIT WORKERS COMP		\$2,500.00	\$2,500.00
15-4150-5035	HEALTH & LIFE INSURANCE	\$5,781.20	\$5,441.80	\$5,441.80
15-4150-6004	HARRIS SOFTWARE SUPPORT	\$1,000.00	\$8,000.00	\$8,000.00
15-4150-6005	OFFICE EXPENSES			
15-4150-6051	DOODLE WIFI CONNECTION	\$1,500.00	\$6,500.00	\$6,500.00
15-4150-6052	MAINTENANCE EXPENSE	\$10,000.00	\$10,000.00	\$10,000.00
15-4150-6071	TRAINING/PROFESSIONAL DEVELOPMENT			
15-4150-6305	DOWNTOWN LANDSCAPING	\$5,000.00	\$10,000.00	\$10,000.00
15-4150-6322	AMPHITHEATER MAINTENANCE			
15-4150-6324	PORTABLE TOILETS	\$7,500.00	\$15,000.00	\$10,000.00
15-4150-6325	JANITORIAL SUPPLIES	\$2,000.00	\$10,000.00	\$10,000.00
15-4150-6410	BANK SERVICE FEES			
15-4150-6900	ADMIN HOSP EXPENSE			\$50,000.00
15-4150-6960	MARKETING	\$28,000.00	\$28,000.00	\$28,000.00
15-4150-6961	SENIOR CENTER	\$10,000.00	\$10,000.00	\$10,000.00
15-4150-6962	MISC EXPENSES			
15-4150-6963	MAIN STREET CHALLENGE			
15-4150-6970	COMMUNITY FESTIVALS	\$20,000.00	\$25,000.00	\$25,000.00
15-4150-6971	JULY 4TH FESTIVAL	\$15,000.00	\$18,000.00	\$20,000.00
15-4150-6972	CHRISTMAS DECORATIONS	\$10,000.00	\$10,000.00	\$10,000.00
15-4150-6973	DECORATIONS			
15-4150-6980	CHAMBER EVENTS	\$21,000.00	\$30,000.00	\$30,000.00
15-4150-6981	AMPHITHEATER MOVIES & SOUND			
15-4150-6985	FARMERS MARKET			
15-4150-6988	Transfer Bond Savings			
15-4150-6990	SOCIAL MEDIA MANAGEMENT FEES			
15-4150-6991	AMPHITHEATER PATIO			
15-4150-8050	Reserve Contribution	\$70,082.82		
15-415-6987	TRANSFER TO GF	\$315,887.00	\$228,800.00	\$372,031.31
15-5000-8507 TI	Consumer Fund Loan		\$9,231.59	\$9,231.59
Add Account	CAPITAL PROJECTS		\$100,000.00	\$263,000.00
15-4150 Hospitality Total		\$579,787.84	\$583,800.00	\$1,008,537.04

MUNICIPAL COURT

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EXPENDITURE BUDGET VERSION REPORT

26-27 FY Budget

Account	Description	FY24-25		FY 25-26		FY26-27
10-4650-5000	MUNCIPAL COURT SALARIES	\$	49,753.60	\$	65,170.35	\$ 65,187.20
10-4650-5006	PART TIME JUDGE SALARY	\$	10,000.00	\$	12,000.00	\$ 12,000.00
10-4650-5010	Court Overtime	\$	2,000.00	\$	-	
10-4650-5015	SOCIAL SECURITY	\$	4,961.40	\$	5,903.54	\$ 5,904.82
10-4650-5020	RETIREMENT-EMPLOYER	\$	11,794.44	\$	14,322.82	\$ 14,325.95
10-4650-5025	SCMIT (WORKERS COMP)	\$	1,175.26	\$	2,500.00	\$ 2,500.00
10-4650-5035	HEALTH & LIFE INSURANCE	\$	15,100.93	\$	18,001.53	\$ 6,779.52
10-4650-5070	APPRECIATION/BONUS	\$	165.00	\$	165.00	\$ 165.00
10-4650-6002	SFTWARE/COMP/EMAIL PER USER	\$	500.00	\$	1,500.00	\$ 3,500.00
10-4650-6050	TRAINING/TRAVEL	\$	4,000.00	\$	4,000.00	\$ 4,000.00
10-4650-6095	MISC EXPENSE	\$	1,000.00	\$	1,000.00	\$ 1,000.00
10-4650-6185	OFFICE/COURT EXPENSES	\$	6,000.00	\$	6,000.00	\$ 6,000.00
10-4650-6335	JURORS EXPENSE	\$	5,000.00	\$	5,000.00	\$ 5,000.00
10-4650-6340	PUBLIC DEFENDER	\$	6,500.00	\$	5,000.00	\$ 6,500.00
4650 MUNICIPAL			\$117,950.63		\$140,563.24	\$132,862.49

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POLICE DEPARTMENT

EXPENDITURE BUDGET VERSION REPORT

26-27 FY Budget

Column1	Column2	Column3	Column4	Column5
10-4210-5000	POLICE SALARY	\$833,554.05	1036421.49	\$1,079,169.02
10-4210-5006	POLICE PART TIME SALARIES	\$37,437.92	\$44,994.56	\$10,000.00
10-4210-5010	POLICE OVERTIME	\$40,000.00	\$40,000.00	\$40,000.00
10-4210-5015	EMPLOYER SOCIAL SECURITY	\$65,059.43	\$80,000.00	\$83,920.43
10-4210-5020	RETIREMENT EMPLOYER	\$190,328.06	\$217,652.44	\$239,215.09
10-4210-5025	SCMIT (WORKERS COMP)	\$32,245.33	\$32,245.33	\$32,245.33
10-4210-5026	SCMIRF (LIABILITY & PROPERTY)	\$37,857.84	\$37,857.84	\$37,857.84
10-4210-5	RESERVE OFFICERS			\$5,000.00
10-4210-5035	HEALTH & LIFE INSURANCE	\$91,253.27	\$141,037.92	\$125,976.96
10-4210-5070	APPRECIATION/BONUS	\$2,000.00	\$2,200.00	\$2,200.00
10-4210-6002	CENTRAL SQUARE			\$20,000.00
10-4210-6005	SUPPLIES & EXPENSE	\$10,000.00	\$10,000.00	\$10,000.00
10-4210-6015	BUILDING REPAIRS & MAINTENANCE	\$1,000.00	\$1,000.00	\$1,000.00
10-4210-6050	POLICE ELECTRICITY			
10-4210-6058	FIREARMS TRAINING/AMMO	\$3,500.00	\$3,500.00	\$3,500.00
10-4210-6075	PROFESSIONAL FEES	\$2,900.00	\$500.00	\$500.00
10-4210-6095	MISCELLANEOUS	\$2,500.00	\$2,000.00	\$2,000.00
10-4210-6099	PROPERTY RECOVERY CHARGES			
10-4210-6125	TECHNOLOGY EXPENSE	\$50,000.00	\$35,000.00	\$40,000.00
10-4210-6130	AUTOMOBILE EXPENSE	\$45,000.00	\$45,000.00	\$45,000.00
10-4210-6135	FUEL EXPENSE	\$50,000.00	\$50,000.00	\$45,000.00
10-4210-6140	RADIO MAINTENANCE	\$1,500.00	\$1,500.00	\$1,500.00
10-4210-6145	DISPATCH EXPENSE		\$48,000.00	\$48,000.00
10-4210-6150	COMMUNITY EDUCATION	\$3,500.00	\$3,000.00	\$3,000.00
10-4210-6155	UNIFORMS	\$7,000.00	\$5,000.00	\$5,000.00
10-4210-6160	HOUSING OF PRISONERS	\$15,000.00	\$10,000.00	\$10,000.00
10-4210-6180	PRE-EMPLOYMENT TESTING	\$1,000.00	\$1,000.00	\$1,000.00
10-4210-6181	ENTERPRISE LEASE EXPENSE		\$102,000.00	\$60,000.00
10-4210-6182	VEHICLE PURCHASES			
10-4210-6183	Evidence Room / Evidence Supplies	\$3,000.00	\$2,000.00	\$2,000.00
10-4210-6184	Purchase of Evidence / Information			
10-4210-6185	TASER EQUIPMENT	\$3,500.00	\$3,000.00	\$3,000.00
10-4210-6190	VEHICLE TECHNOLOGY	\$15,000.00	\$15,000.00	\$15,000.00
10-4210-6195	WELLNESS PROGRAM	\$1,500.00	\$0.00	
10-4210-	AXON			\$80,000.00
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	\$2,500.00
12-4210-6025	MISC EXPENSE--K9			\$2,500.00
\$843,985.00	Capital Outlay-ERP			\$13,000.00

POLICE DEPARTMENT

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4210 POLICE

\$1,642,579.15

\$1,992,304.27

\$2,086,584.67

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PUBLIC WORKS

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EXPENDITURE BUDGET VERSION REPORT

26-27 FY Budget

Account	Description	FY24-25	FY25-26	FY26-27
10-4310-5000	PUBLIC WORKS SALARIES	\$427,882.63	\$374,799.28	\$374,799.28
10-4310-5010	PUBLIC WORKS OVERTIME	\$8,500.00	\$13,577.75	\$13,577.75
10-4310-5015	PUBLIC WORKS SOCIAL SECURITY	\$33,542.28	\$31,010.56	\$31,010.56
10-4310-5020	PW RETIREMENT-EMPLOYER	\$82,580.93	\$76,136.30	\$76,136.30
10-4310-5025	SCMIT (WORKERS COMP)	\$5,001.51	\$5,001.51	\$5,001.51
10-4310-5026	SCMIRF (LIABILITY & PROPERTY)	\$37,857.84	\$37,857.84	\$37,857.84
10-4310-5035	HEALTH & LIFE INSURANCE	\$80,492.19	\$78,585.80	\$65,420.88
10-4310-5070	APPRECIATION/BONUS	\$1,300.00	\$1,300.00	\$1,100.00
10-4310-6050	ELECTRICITY	\$74,000.00	\$74,000.00	\$74,000.00
10-4310-6130	TRUCK EXPENSE	\$30,000.00	\$40,000.00	\$30,000.00
10-4310-6131	EQUIPMENT EXPENSE	\$12,000.00	\$10,000.00	\$16,500.00
10-4310-6135	PUBLIC WORKS FUEL	\$40,000.00	\$30,000.00	\$30,000.00
10-4310-6	Trash Truck	\$3,000.00		\$65,000.00
10-4310-6155	PW UNIFORMS	\$7,000.00	\$7,000.00	\$10,000.00
10-4310-6180	PRE EMPLOYMENT TESTING	\$1,000.00	\$500.00	\$1,000.00
10-4310-6215	PW MAINT'N EXPENSE	\$8,000.00	\$8,000.00	\$10,000.00
10-4310-6216	DUMPSTERS/ROLLCARTS	\$3,000.00	\$6,000.00	\$8,000.00
10-4310-6220	SAFETY EQUIPMENT	\$3,000.00	\$3,000.00	\$3,000.00
10-4310-6225	COUNTY LANDFILL TIPPING FEES	\$50,000.00	\$50,000.00	\$45,000.00
10-4310-6235	CHEMICALS	\$4,000.00	\$4,000.00	\$4,000.00
10-4310-8045	Enterprise Lease		\$102,000.00	\$25,000.00
10-4310-6245	SIGNS	\$2,000.00	\$2,000.00	\$4,000.00
4310 PUBLIC		\$914,157.38	\$976,609.04	\$930,404.12

RECREATION DEPT.

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EXPENDITURE BUDGET VERSION REPORT 26-27 FY Budget

Account	Description	24-25FY	FY25-26	FY26-27
10-4510-5000	SALARIES RECREATION	\$221,159.75	\$248,558.00	\$177,740.28
10-4510-5006	PART TIME SALARIES	\$77,000.00	\$85,000.00	\$85,000.00
10-4510-5010	OVERTIME	\$10,000.00	\$5,000.00	\$5,000.00
10-4510-5015	RECREATION SOCIAL SECURITY	\$17,135.18	\$19,303.92	\$13,711.09
10-4510-5020	RETIREMENT-EMPLOYER	\$41,562.35	\$46,834.04	\$33,500.85
10-4510-5025	SCMIT (WORKERS COMP)	\$4,207.80	\$5,000.00	\$5,000.00
10-4510-5026	SCMIRF (LIABILITY & PROPERTY)	\$37,857.84	\$37,857.84	\$37,857.84
10-4510-5035	HEALTH & LIFE INSURANCE	\$2,754.45	\$38,042.59	\$25,154.88
10-4510-5070	APPRECIATION/BONUS	\$325.00	\$750.00	\$450.00
10-4510-6005	Supplies-Office	\$6,000.00	\$7,500.00	\$8,500.00
10-4510-6006	TRAININGS/ MEETINGS/DUES	\$5,000.00	\$3,500.00	\$4,000.00
10-4510-6050	ELECTRICITY & HEATING	\$60,000.00	\$60,000.00	\$60,000.00
10-4510-6135	FUEL VEHICLES & EQUIPMENT	\$8,000.00		
10-4510-6155	REC EMPLOYEE UNIFORMS EXPENSE	\$2,000.00	\$2,000.00	\$3,500.00
10-4510-6180	PRE EMPLOYMENT TESTING	\$1,500.00	\$750.00	\$100.00
10-4510-6265	BASKETBALL EXPENSE	\$35,000.00	\$35,000.00	\$35,000.00
10-4510-6270	VOLLEYBALL EXPENSE	\$30,000.00	\$30,000.00	\$30,000.00
10-4510-6275	BASEBALL EXPENSE	\$20,000.00	\$25,000.00	\$25,000.00
10-4510-6279	CHEERING EXPENSES	\$5,500.00	\$5,000.00	\$7,000.00
10-4510-6280	FOOTBALL EXPENSE	\$27,000.00	\$30,000.00	\$30,000.00
10-4510-6281	SUMMER CAMP EXPENSE	\$10,000.00	\$12,500.00	\$15,000.00
10-4510-6285	CONCESSIONS	\$2,500.00	\$2,500.00	\$2,500.00
10-4510-6290	SOCCER EXPENSE	\$15,000.00	\$15,000.00	\$15,000.00
10-4510-6295	EVENTS	\$3,000.00	\$4,000.00	\$4,000.00
10-4510-6300	RECREATION CAPITAL OUTLAY	\$100,000.00	\$32,630.84	
10-4510-6325	JANITORIAL SUPPLIES	\$15,000.00		
10-4510-8055	Capital Improvement Program	\$46,398.25	\$12,630.00	
10-4510-9050	Rec Contingency	\$10,595.03	\$5,000.00	\$20,000.00
16-4510-6001	JC PARK RESTROOM PROJECT 2016			
16-4510-6004	CONSERFUND LOAN EXPENSE			
4510 RECREATION		\$814,495.65	\$769,357.23	\$643,014.94

RECREATION DEPT.

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4520 PUBLIC

Account	Description	24-25FY	FY25-26	FY26-27
10-4520-5000	GROUNDS MAINT. SALARIES		\$24,341.24	\$80,236.00
10-4520-5006	PART TIME GROUNDS SALARIES		\$10,000.00	\$10,000.00
10-4520-5010	OVERTIME		\$1,000.00	\$1,735.95
10-4520-5015	SOCIAL SECURITY		\$1,929.28	\$6,270.86
10-4520-5020	RETIREMENT-EMPLOYER		\$4,680.69	\$15,214.00
10-4520-5035	HEALTH & LIFE INSURANCE		\$3,340.18	\$13,559.04
10-4520-6105	WELLNESS AND SAFETY EXPENSE		\$500.00	\$750.00
10-4520-6025	DUES/SCHOOLS/MEETINGS			\$5,000.00
10-4520-6135	FUEL		\$8,000.00	\$10,000.00
\$957,211.00	Enterprise Lease			\$11,000.00
10-4520-6015	BUILDING REPAIRS & MAINT			\$60,000.00
10-4520-6145	FIELD LIGHTING		\$8,000.00	\$10,000.00
10-4520-6235	CHEMICALS AND FERTILIZER	\$4,000.00	\$16,000.00	\$16,000.00
10-4520-6300	LANDSCAPING	\$5,000.00	\$5,000.00	\$5,000.00
10-4520-6310	IRRIGATION SUPPLIES	\$1,500.00	\$1,000.00	\$1,500.00
10-4520-6315	REC FIELD SETUP & MAINT		\$16,000.00	\$16,000.00
10-4520-6320	TRUCK AND EQUIP MAINT		\$10,000.00	\$10,000.00
10-4520-6321	GROUNDS MAINTENANCE	\$10,000.00	\$12,500.00	\$15,000.00
10-4520-6017	PLAYGROUND MAINT		\$15,000.00	\$15,000.00
10-4520-6016	PARKS & TRAIL MAINT		\$15,000.00	\$15,000.00
10-4520-6325	JANITORIAL SUPPLIES	\$5,000.00	\$10,000.00	\$10,000.00
10-4520-6326	PARK & TRAIL MAINTENANCE	\$5,000.00	\$8,000.00	\$15,000.00
10-4520-8050	Capital Improvement Plan	\$46,368.24	\$0.00	\$50,000.00
10-4520-9050	Grounds Contingency	\$16,235.01	\$10,000.00	\$10,000.00
16-4520-6000	GROUNDS SPECIAL PROJECTS		\$100,000.00	
4520 PUBLIC		\$93,103.25	\$280,291.39	\$402,265.85

UTILITY

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EXPENDITURE BUDGET VERSION REPORT 26-27 FY Budget

Account	Description	FY24-25	FY25-26	FY26-27
60-4300-5000	O&M SALARIES	\$278,039.19	\$215,192.41	\$336,792.56
60-4300-5005	CITY COUNCIL SALARY (1/2)	\$24,000.00	\$24,000.00	\$24,000.00
60-4300-5006	PART TIME O&M			
60-4300-5010	OVERTIME	\$2,813.00	\$5,623.13	\$14,392.50
60-4300-5015	SOCIAL SECURITY EMPLOYER	\$21,342.46	\$16,749.03	\$26,315.15
60-4300-5020	SC RETIREMENT EMPLOYER	\$51,779.85	\$40,635.49	\$63,844.33
60-4300-5022	WATER-PENSION EXPENSE			
60-4300-5025	SCMIT (WORKERS COMP)	\$6,528.00	\$5,000.00	\$33,272.54
60-4300-5026	SCMIRF (LIABILITY & PROPERTY)	\$37,857.84	\$37,857.84	\$37,857.74
60-4300-5070	Appreciation/Bonus	\$1,300.00	\$1,330.00	\$1,220.00
60-4300-6	HYDRANTS			\$0.00
60-4300-6076	ACCOUNTING & AUDITING			\$10,000.00
60-4300-6050	HEALTH INSURANCE			\$43,868.88
60-4300-6002	SFTWARE/COMP/EMAIL	\$30,000.00	\$40,000.00	\$40,000.00
60-4300-6004	HARRIS SOFTWARE SUPPORT	\$20,000.00	\$20,000.00	\$22,000.00
60-4300-6005	OFFICE SUPPLIES & MAIN'T	\$4,000.00	\$4,000.00	\$5,000.00
60-4300-6011	UB PRINTING & MAILING	\$40,000.00	\$40,000.00	\$40,000.00
60-4300-6012	POSTAGE MACHINE	\$2,500.00	\$2,500.00	\$2,500.00
60-4300-6015	FLEET MAINTENANCE	\$15,000.00	\$10,000.00	\$15,000.00
60-4300	Enterprise			\$25,000.00
60-4300-6016	BUILDING REPAIRS		\$10,500.00	\$10,500.00
60-4300-6017	EQUIPMENT RENTALS	\$10,000.00	\$5,000.00	\$5,000.00
60-4300-6025	DUES, SCHOOLS & MEETINGS-TRAINING			\$5,000.00
60-4300-6155	UNIFORMS		\$5,000.00	\$7,000.00
60-4300-6180	PRE-EMPLOYMENT TESTING	\$500.00	\$500.00	\$500.00
60-4300-6220	SAFETY EXPENSE		\$8,500.00	\$8,500.00
60-4300-6415	WATER/SEWER CHEMICALS	\$5,000.00	\$10,000.00	\$3,000.00
60-4300-6419	GRASS AND SEEDING	\$1,000.00	\$6,000.00	\$3,000.00
60-4300-6420	ASPHALT PATCHING	\$5,000.00	\$7,500.00	\$5,000.00
60-4300-6421	PUMP STATION MAINTENANCE	\$96,000.00	\$96,000.00	\$103,000.00
60-4300-6422	LIFT STATION MAINTENANCE		\$20,000.00	\$25,000.00
60-4300-6050	POWER		\$15,000.00	\$40,000.00
60-4300-6	SCADA			\$168,600.00
60-4300-6430	O&M EQUIPMENT & SUPPLIES		\$3,000.00	\$3,000.00
60-4300-6431	WTR. METERS & BOXES	\$667,000.00	\$442,000.00	\$600,000.00
60-4300-6432	PIPES & PARTS		\$95,000.00	\$90,000.00
60-4300-6433	MISC EXPENSE		\$2,500.00	\$2,500.00
60-4300-6434	WATER LINE CONTINGENCY		\$5,000.00	\$5,000.00
60-4300-6470	ENGINEERING EXPENSE		\$25,000.00	\$20,000.00
60-4300-6475	SEWER LINE CONTINGENCY		\$20,000.00	\$20,000.00
60-4300-6500	UTILITY LOCATE SERVICES			\$3,000.00

UTILITY

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60-4300-8050	CONTINGENCY		\$50,000.00	\$20,000.00
4300 UTILITY OPERATIONS		\$1,319,660.34	\$1,289,387.90	\$1,888,663.70
Subtotal:				

4330-WATER QUALITY CONTROL

Account	Description	FY24-25	FY25-26	FY26-27
60-4320-5000	WASTE WATER SALARIES	\$116,930.00	\$215,192.41	\$336,792.56
60-4320-5015	SOCIAL SECURITY	\$8,945.15	\$16,749.03	\$26,315.15
60-4320-5020	SC STATE RETIREMENT-EMPLOYER	\$22,342.52	\$40,635.49	\$63,844.33
60-4320-5025	SCMIT (WORKERS COMP)		\$3,825.67	\$3,825.67
60-4320-5026	SCMIRF (LIABILITY & PROPERTY)	\$37,857.84	\$37,857.84	\$37,857.84
60-4320-5035	HEALTH & LIFE INSURANCE	\$16,145.16	\$20,969.21	\$43,868.88
60-4320-6010	CWS O&M FEES	\$637,162.92	\$202,307.28	\$208,376.50
60-4320-6050	POWER - WASTE WATER	\$80,000.00	\$80,000.00	\$60,000.00
60-4320-6235	CHEMICALS/WASTE WATER	\$54,000.00	\$7,000.00	\$2,500.00
60-4320-6435	DHEC FEES	\$25,000.00		
60-4320-6450	WASTE WATER MAINTENANCE		\$30,000.00	\$30,000.00
60-4320-6455	LAB SUPPLIES & TESTING		\$12,000.00	\$14,000.00
60-4320-6440	SLUDGE DISPOSAL	\$40,000.00	\$40,000.00	\$36,050.00
4330-WATER		\$1,038,383.59	\$706,536.93	\$863,430.93
60-4330-5000	WATER PLANT SALARIES	\$317,621.20	\$215,192.41	
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	\$16,749.03	
60-4330-5020	SC STATE RETIREMENT-EMPLOYER	\$27,913.84	\$40,635.49	
60-4330-5025	SCMIT (WORKERS COMP)		\$5,000.00	
60-4330-5026	SCMIRF (LIABILITY & PROPERTY)	\$37,857.84	\$37,857.84	
60-4330-5035	HEALTH & LIFE INSURANCE	\$44,868.07	\$20,969.21	

UTILITY

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60-4330-5070	APPRECIATION/BONUS			
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			
60-4330-6455	LAB SUPPLIES & TESTING			
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			
60-4330-6235	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	\$605,000.00
60-4330-6475	WATER PLANT MAINTENANCE	\$15,000.00	\$10,000.00	
60-4330-6477	WATER TANK MAINTENANCE			
60-4330-8100	DWELLING IMPROVEMENTS			
		\$2,957,290.24	\$2,406,101.93	\$605,000.00
60-4800-8576	2021A Bond	\$405,012.70	\$405,012.70	\$405,012.70
60-4800-8577	2021B Bond	\$404,136.80	\$404,136.80	\$404,136.80
60-4300-9050	CIP	\$140,753.41	\$0.00	\$0.00
60-4300	Utility Transfer	\$581,239.78	\$379,869.74	\$264,869.74
	Other Utilities Total	\$949,902.91	\$1,189,019.24	\$1,074,019.24
	Total UtilityBudget Total	\$6,265,237.08	\$5,591,046.00	\$4,431,113.87

VICTIMS ADVOCATE

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EXPENDITURE BUDGET VERSION REPORT

26-27 FY Budget

Account	Description	FY24-25	FY25-26	FY26-27
11-4530-5006	PART TIME SALARIES	\$9,269.32	FY26-27	\$17,830.00
11-4530-5015	SOCIAL SECURITY	\$709.11	\$709.11	\$709.11
	RETIREMENT			\$3,309.25
11-4530-6005	VICTIM SRV OPERATING EXPENSES	\$3,301.18	\$3,301.18	\$2,500.00
4530 VICTIMS ASSISTANCE FUN Subtotal:		\$15,000.00	\$5,730.68	\$26,068.75

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REVENUE SUMMARY

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Fund	Description	FY24-25	FY25-26	FY26-27
GF	Accomodations Tax	\$2,500.00	\$21,200.00	\$7,000.00
	Aid to Subdivisions	\$40,000.00	\$40,000.00	\$0.00
	Business License	\$750,000.00	\$850,000.00	\$500,000.00
	MASC BL Collections			\$500,000.00
	Fire Fees	\$217,915.00	\$600,000.00	\$625,000.00
	Election Fees	\$0.00	\$200.00	\$0.00
	Franchise Fees	\$275,000.00	\$485,000.00	\$542,470.65
	Homestead Exemption Tax	\$45,000.00	\$47,000.00	\$48,500.00
	Hospitality Tax Reimbursement	\$115,000.00	\$228,800.00	\$372,031.31
	Local Government Fund-Aid to Sub	\$80,000.00	\$80,000.00	\$92,000.00
	Mechant Inventory Tax	\$10,500.00	\$15,000.00	\$18,000.00
	Local Option Sales Tax	\$1,100,000.00	\$1,100,000.00	\$1,200,000.00
	MFG PVE Reimbursement	\$250.00	\$250.00	\$250.00
	Planning /Permit/Code Fees	\$2,000.00	\$75,000.00	\$10,000.00
	City Rentals	\$10,059.68	\$8,400.00	\$8,400.00
	Police Fines / Forfeits	\$80,000.00	\$120,000.00	\$100,000.00
	Property Taxes	\$545,000.00	\$575,000.00	\$675,000.00
	Rec Dept Fees	\$93,000.00	\$130,000.00	\$135,000.00
	Investment P&I Returns	\$197,660.87	\$300,000.00	\$150,000.00
	Sanitation Inside Fees	\$340,656.00	\$368,343.58	\$368,343.58
	Sanitation Outside Fees	\$34,000.00	\$66,145.66	\$66,145.66
	School Resource Reimbursement	\$280,000.00	\$336,000.00	\$336,000.00
	SCMIT Refund(Wcomp)	\$26,000.00	\$26,000.00	\$26,000.00
	All other	\$140,984.60	\$120,000.00	\$75,000.00
	Utility Fund Transfer Capital Improvement	\$581,239.78	\$379,869.74	\$264,869.74
	FEMA	\$100,000.00		\$75,000.00
	Grant Proceeds			\$50,000.00
	Total General Fund	\$5,291,883.80	\$6,122,208.98	\$6,245,010.94
HF	Hospitality Tax	\$1,200,000.00	\$600,000.00	\$1,008,537.04
UF	Water Revenue	\$2,942,402.00	\$2,942,402.00	\$2,942,402.00
	Sewer Revenue	\$759,625.00	\$759,625.00	\$759,625.00
	Capital Improvements Fee	\$300,000.00	\$320,000.00	\$320,000.00
	Stormwater Fees (combined)	\$100,000.00	\$200,000.00	\$275,000.00
	Water Taps	\$55,000.00	\$55,000.00	\$55,000.00
	Connection Fees	\$18,000.00	\$18,000.00	\$18,000.00
	Sewer Taps	\$4,000.00	\$10,000.00	\$10,000.00
	All Other	\$55,000.00	\$55,000.00	\$55,000.00
	Bond Draw	\$915,386.96		
	Total Utility Fund	\$5,149,413.96	\$4,360,027.00	\$4,435,027.00
VF	Victims Advocate Fund	\$15,000.00	\$15,000.00	\$27,405.18
	Total Revenue Budget	\$11,656,297.76	\$11,097,235.98	\$11,715,980.16
	CIP	\$876,920.78	\$145,000.00	\$145,000.00
	UF Reserves 16%	\$823,906.23	\$697,604.32	\$697,604.32
	GF Reserves 24%	\$1,270,052.12	\$1,429,383.60	\$1,429,383.60
	Unrestricted Cash	\$50,000.00	\$50,000.00	\$50,000.00
	Expense History	\$8,313,831.08	\$13,435,841.47	\$11,156,250.47

Expenditures Totals

City of Pickens Expenditures by Department FY 26/27 Budget

Fund	Department	FY25-26	FY 26-27 Budget	Increase / (Decrease)	
				\$	%
GF	Administration	\$743,383.98	\$921,393.30	\$178,009.32	24%
	Police	\$1,992,304.27	\$2,086,584.67	\$94,280.40	5%
	Fire	\$1,033,060.38	\$1,047,306.11	\$14,245.73	1%
	Grounds	\$280,291.39	\$402,265.85	\$121,974.46	44%
	Recreation	\$769,357.23	\$643,014.94	-\$126,342.29	-16%
	Streets	\$976,609.04	\$930,404.12	-\$46,204.92	-5%
	Court	\$140,563.24	\$132,862.49	-\$7,700.75	-5%
	Victim Advocate	\$5,730.68	\$26,068.75	\$20,338.07	355%
	Total General Fund	\$5,941,300.21	\$6,189,900.23	\$248,600.02	4%
HF	Hospitality	\$583,800.00	\$1,008,537.04	\$424,737.04	73%
UF	Operations	\$1,289,387.90	\$1,888,663.70	\$599,275.80	46%
	Water Quality Control	\$2,406,101.93	\$605,000.00	-\$1,801,101.93	-75%
	Waste Water Treatme	\$2,406,101.93	\$605,000.00	-\$1,801,101.93	-75%
	W&S Bond Debt Servic	\$809,149.50	\$859,149.50	\$50,000.00	6%
	Total Utility Fund	\$6,910,741.26	\$3,957,813.20	-\$2,952,928.06	-43%
	Total All Funds	\$13,435,841.47	\$11,156,250.47	-\$2,279,591.00	-17%

REVENUE SUMMARY

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	FY 25 Budget	FY26 Budget	FY27 Budget
Revnue Total	\$11,656,298	\$10,917,792	\$10,917,792
Expense Total	\$11,606,297	\$10,821,292	\$10,821,292
	\$50,000.76	\$96,500.00	\$96,500.00

Budget Totals

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BUDGET TOTALS	2023-2024	2024-2025	2025-2026	2026-2027
GF Revenues	\$5,291,883.80	\$5,291,883.80	\$6,122,208.98	\$6,245,010.94
GF Expenses	\$5,291,883.80	\$5,291,883.80	\$5,941,300.21	\$6,189,900.23
	\$50,000.00	\$50,000.00	\$180,908.77	\$55,110.71
Hospitality R	\$1,200,000.00	\$1,200,000.00	\$600,000.00	\$1,008,537.04
Hospitality E	\$1,200,000.00	\$1,200,000.00	\$583,800.00	\$1,008,537.04
			\$16,200.00	
UF Revenue	\$5,149,413.96	\$5,149,413.96	\$4,360,027.00	\$4,435,027.00
UF Expense	\$5,149,413.96	\$5,149,413.96	\$5,591,046.00	\$4,431,113.87
				\$3,913.13

DRAFT 3/11/26

Mayor
ISAIAH SCIPIO
City Council
ALLIE WINTER, Mayor Pro-Tem
DANNY ADAMS
JONATHAN BAKER
CAMERON RIVERS
FLOYD ROGERS
RAY WILSON



Administrator
Tim O'Briant
City Clerk
DONNA F. OWEN

TO: Mayor Isaiah A. Scipio and Members of City Council
FROM: Tim O'Briant, City Administrator
DATE: March 11, 2026
RE: Recommended Amendment to Fund Balance Reserve Requirements in City Code

Background

The current City Code establishes minimum fund balance reserve requirements of 24 percent of annual expenditures for the General Fund and 16 percent of annual expenditures for the Utility Enterprise Fund. These thresholds were adopted to ensure fiscal stability and to protect the City against revenue volatility, emergencies, or unexpected expenditures.

Over the past several years, the City has strengthened its financial management practices and has worked to align its policies with widely recognized professional standards in municipal finance.

Government Finance Officers Association (GFOA) Guidance

The Government Finance Officers Association (GFOA)—the leading professional organization providing best-practice guidance for public finance—recommends that local governments maintain fund balance in the General Fund of no less than two months of regular operating revenues or expenditures, which equates to approximately 16.7 percent of annual operating expenditures.

GFOA guidance generally applies similar prudence to enterprise funds, recommending that local governments maintain a 12.3 percent reserve sufficient to provide operational stability, liquidity, and contingency protection.

Comparison to Current City Policy

The City of Pickens currently exceeds the professional guideline in its reserve requirements for the General Fund and for the Utility Fund.

Fund	Current Code Requirement	Proposed Requirement	GFOA Benchmark
General Fund	24%	16.7%	16.7% (two months)
Utility Enterprise Fund	16% (12.3% is GFOA standard)	16.7%	16.7% (two months)

Rationale for Amendment

Amending the City Code to establish a 16.7 percent reserve requirement for both funds would accomplish several objectives:

1. Alignment with national best practices. The revised standard would directly reflect the benchmark established by GFOA for municipal fiscal management.
2. Maintain strong fiscal safeguards. A 16.7 percent reserve represents approximately two months of operating expenditures, which remains a strong and widely accepted financial cushion.
3. Improve policy consistency. Establishing the same reserve threshold for both the General Fund and Utility Enterprise Fund simplifies financial policy and promotes clarity in budgeting and financial reporting.
4. Provide greater operational flexibility. While still maintaining a strong reserve level, the revised requirement would allow the City to more effectively deploy excess fund balance for capital improvements, infrastructure needs, or strategic investments without compromising financial stability.

Current and Proposed Reserve Balances by Fund

General Fund (LPIG)	\$882,880.66	\$1,062,121.83
General Fund (Deposit Acct.)	\$1,524,709.46	\$1,524,709.46
Utility Fund (LPIG)	\$177,525.70	\$607,049.51
Hospitality (LPIG)	\$552,791.60	\$552,791.60
Hospitality (Deposit Acct.)	\$506,966.01	\$506,966.01
TOTALS	\$3.64 Million	\$4.25 Million

As the table indicates, the City is not currently meeting the reserve requirements in FY 2025-2026. Despite reducing the reserve requirement as proposed, the Fund Balance will actually increase while ensuring the reserve targets are fully met in properly segregated and easily trackable accounts for the first time.

Fiscal Responsibility

It is important to emphasize that this proposed amendment does not reduce the City's commitment to maintaining strong reserves. In practice, actual fund balance levels may remain above the required minimum depending on financial conditions, council priorities, and long-term planning.

The amendment simply adjusts the minimum policy threshold to match recognized professional guidance.

Recommended Action

Staff recommends that City Council consider amending the applicable section of the City Code to establish a minimum unassigned fund balance requirement of 16.7 percent for both the General Fund and the Utility Enterprise Fund, consistent with Government Finance Officers Association best practices.

If Council concurs with this direction, staff will prepare the appropriate ordinance amendment for first reading at an upcoming meeting.



Mayor

ISAIAH SCIPIO

City Council

ALLIE WINTER, Mayor Pro-Tem

DANNY ADAMS

JONATHAN BAKER

CAMERON RIVERS

FLOYD ROGERS

RAY WILSON

Administrator

Tim O'Briant

City Clerk

DONNA F. OWEN

City of Pickens

www.cityofpickens.com

To: Mayor Isaiah A. Scipio and Members of City Council

From: Tim O'Briant, City Administrator

Date: March 13, 2026

Subject: Strategies to Prioritize Infill Annexation While Applying Additional Review to Annexation Requests Outside the Existing City Footprint

The Mayor has requested staff research policies to govern how the City approaches annexation that balance community growth concerns and the City's desire for productive and controlled growth that benefits and strengthens the City. It is important to recognize that discussions of annexation often raise understandable concerns among residents about growth and the potential loss of the small-town character that makes Pickens such a special place to live. Many citizens value the scale, pace, and sense of community that have long defined Pickens as the "Gem of the Foothills."

The intent of the policy approach outlined in this memorandum is not to pursue growth for its own sake, but rather to manage growth responsibly and intentionally where it already exists or where municipal infrastructure is already in place. By prioritizing annexation of enclaves and logical infill areas—while applying careful scrutiny to outward expansion—the City can ensure that development occurs in a manner that protects the community's character, maintains quality of life for residents, and preserves the identity of Pickens as a small town with strong local traditions and a close-knit community.

Thoughtful planning allows the City to guide change rather than simply react to it, ensuring that future growth, where appropriate, strengthens rather than diminishes the qualities that residents value most about Pickens.

The purpose of this memorandum is to outline policy strategies the City of Pickens may consider to encourage and prioritize annexation of unincorporated enclaves and infill parcels located within or immediately adjacent to the existing municipal boundaries, while applying additional scrutiny to annexation requests located within the City's water and sewer utility service areas but outside the current city limits.

This approach is intended to promote efficient municipal service delivery, strengthen the City's tax base, and ensure that annexation decisions align with long-term planning, infrastructure capacity, and the community's widely expressed desire to preserve the small-town character that defines Pickens.

Background

As the City has modernized its infrastructure systems—particularly through improvements in water service and the expansion of utility capacity—the municipal utility service area extends beyond the current city boundary in several directions.

At the same time, a number of unincorporated parcels exist within or directly surrounded by the City, forming enclaves that are functionally part of the community but remain outside the municipal jurisdiction. These conditions raise important policy considerations for Council.

On one hand, annexation can help ensure that properties benefiting from municipal infrastructure contribute fairly to the tax base supporting those services. On the other hand, community members have repeatedly expressed concern about unchecked growth and the potential erosion of Pickens’ small-town character, which many residents see as one of the City’s most valuable and defining qualities. These concerns are legitimate and deserve thoughtful consideration. Growth can bring investment and opportunity, but if not managed carefully it can also create perceptions that the community’s identity, scale, and quality of life are being altered.

For that reason, the City may wish to adopt a framework that distinguishes between logical, community-oriented infill growth and outward expansion that may raise broader planning or character considerations.

Policy Goals

A balanced annexation strategy should seek to:

1. **Eliminate unincorporated enclaves within the City footprint**
2. **Promote orderly and contiguous growth**
3. **Strengthen the municipal fiscal base**
4. **Ensure infrastructure capacity is not overextended**
5. **Respect community concerns regarding growth and preservation of small-town character**
6. **Avoid development patterns that could fundamentally alter the scale or character of the community**
7. **Protect existing taxpayers from subsidizing infrastructure expansion outside the City**

This framework recognizes that not all annexations present the same policy considerations, and that some may be more aligned with the community’s long-term vision than others.

Prioritizing Infill and Enclave Annexation

Annexation of properties located within or directly adjacent to the existing municipal footprint is generally the least disruptive form of growth and often reflects areas that already function as part of the community.

Prioritizing these annexations can help the City strengthen its boundaries without expanding the physical footprint of the community in ways that could contribute to perceptions of sprawl or rapid growth.

Possible strategies include:

1. Identification and Mapping of Enclaves

Staff could prepare a GIS-based map identifying all unincorporated parcels fully or substantially surrounded by the City. These areas could be designated as priority annexation targets.

2. Streamlined Annexation Process

For properties within identified enclaves, Council may consider:

- Expedited staff review
- Pre-aligned zoning classifications consistent with surrounding development

3. Infrastructure Incentives

Because these properties already benefit from proximity to municipal infrastructure, the City could consider incentives such as:

- Reduced utility tap fees
- Priority access to infrastructure upgrades
- Expedited permitting timelines

4. Outreach to Property Owners

Many enclave properties remain outside municipal limits due to historical circumstances rather than deliberate policy decisions. Targeted outreach could help property owners understand the benefits of annexation, including:

- Municipal police and fire protection
- Voting rights in municipal elections
- Participation in city programs and services
- Potential improvements in insurance classifications and property value stability

Encouraging these annexations strengthens the City without materially changing its geographic scale or character.

Additional Scrutiny for Annexations Outside the Existing City Footprint

Annexation requests located within the City's water and sewer service area but outside the current municipal boundary raise additional planning considerations. While these properties may already receive municipal utility service, annexation could create new obligations related to infrastructure maintenance, road improvements, public safety services, and long-term growth patterns.

Additionally, outward expansion of municipal boundaries can sometimes create public concern that the City is growing faster or in ways that may alter the scale and character of the community. For these reasons, it may be appropriate for Council to apply a more deliberate and transparent review process for annexation requests in these areas.

Key considerations may include:

1. Fiscal Impact Analysis

Each annexation request should evaluate:

- Projected property tax revenue
- Estimated service delivery costs
- Infrastructure maintenance obligations
- Long-term capital improvement needs

Annexations should ideally demonstrate a net positive fiscal impact over time.

2. Infrastructure Capacity

Staff should assess:

- Water and sewer system capacity
- Transportation access and road impacts
- Stormwater management requirements
- Public safety response capabilities

3. Boundary Logic and Growth Patterns

Preference should be given to annexations that:

- Extend logical municipal boundaries
- Avoid leapfrog or scattered development patterns
- Prevent the creation of additional unincorporated enclaves

4. Compatibility with Community Character

Council may also wish to evaluate annexation proposals based on:

- Development scale and density
- Compatibility with surrounding land uses
- Potential impacts on traffic, visual character, and neighborhood scale

This review process helps ensure that growth occurs thoughtfully and in a manner consistent with community expectations.

Possible Policy Tools

To implement these strategies, Council may wish to consider several policy tools.

1. Annexation Priority Map

Identifying enclave areas and preferred infill annexation targets.

2. Annexation Evaluation Matrix

A scoring system assessing fiscal impact, infrastructure capacity, and compatibility with community character.

3. Utility Extension and Service Policies

Future extensions of municipal utilities outside the City limits could include:

- Annexation agreements
- Future annexation triggers upon development
- Service agreements recognizing the City's long-term planning goals

4. Targeted Infill Incentives

Programs encouraging annexation within existing boundaries rather than outward expansion.

Legal Considerations

All annexations must comply with the requirements of South Carolina Code of Laws Title 5, Chapter 3, including petition requirements and contiguity standards.

Any annexation incentives or policies should also remain consistent with:

- State annexation statutes
- Utility service regulations
- Development agreement laws where applicable

Strategic Benefits

A structured annexation policy can provide several long-term benefits:

- Strengthening the municipal tax base
- Improving efficiency of municipal service delivery
- Reducing fragmented jurisdictional boundaries
- Aligning infrastructure investments with municipal governance
- Ensuring growth occurs in a manner consistent with community expectations and the preservation of Pickens' small-town identity

Importantly, this framework helps ensure that growth is managed intentionally rather than occurring in an ad hoc or reactive manner.

Staff Recommendation

Staff recommends that Council consider directing staff to develop a formal annexation policy framework that:

1. **Prioritizes annexation of enclaves and infill parcels located within or immediately adjacent to the existing municipal boundaries, and**
2. **Establishes enhanced review standards for annexation requests located within the City's water and sewer utility service areas but outside the current city footprint.**

This approach recognizes both the practical benefits of annexation in certain areas and the community's desire to preserve the scale, character, and identity that make Pickens unique.

By focusing on logical infill growth while carefully evaluating outward expansion, the City can ensure that future annexations support orderly development, fiscal responsibility, and the continued preservation of Pickens as a small-town community with a strong sense of place.

Many South Carolina municipalities are adopting similar approaches to annexation policy. Cities such as Greer and Fountain Inn describe annexation as a tool for coordinating growth with infrastructure planning and avoiding fragmented or irregular municipal boundaries.

The City of Seneca's comprehensive plan includes a growth management element intended to guide annexation decisions and identify areas where development already functions as part of the municipal community. The Municipal Association of South Carolina has also noted that unincorporated enclaves can create inefficiencies and confusion in the delivery of services such as police, fire, utilities, and sanitation. Other communities have adopted more formal annexation policies that evaluate infrastructure capacity, fiscal impacts, and boundary logic before approving annexations outside existing municipal limits. These examples reflect a broader statewide trend toward treating annexation as a planning and service-coordination tool rather than simply a mechanism for geographic expansion.

Selected References

Municipal Association of South Carolina. *Annexation Handbook*. Columbia, SC: Municipal Association of South Carolina. Overview of annexation procedures and municipal authority under South Carolina law.

https://www.masc.sc/sites/default/files/uploads/annexation-incorporation/annexation_handbook.pdf

Municipal Association of South Carolina. "Annexation Methods." Summary of statutory annexation procedures authorized under South Carolina Code Title 5, Chapter 3.

<https://www.masc.sc/annexation-methods>

Municipal Association of South Carolina. "Enclave Annexation." Discussion of service and administrative challenges created by unincorporated enclaves within municipal boundaries.

<https://www.masc.sc/enclave-annexation>

City of Fountain Inn, South Carolina. "Understanding Annexation in South Carolina." Municipal guidance describing annexation as a tool to promote orderly growth and coordinated service delivery.

<https://www.fountaininn.org/CivicAlerts.aspx?AID=241>

City of Greer, South Carolina. "Residential Annexation." Planning and development information describing annexation as a tool to coordinate municipal infrastructure, public services, and land use planning.

<https://www.cityofgreersc.gov/page/planning-and-development-residential-annexation>

City of Seneca, South Carolina. *City of Seneca Comprehensive Plan (2022)*. Includes growth management strategies addressing annexation opportunities and coordination of development with infrastructure planning.

<https://seneca.sc.us/documents/planning-and-development/the-city-of-seneca-comprehensive-plan-2022.pdf>

South Carolina Code of Laws. Title 5, Chapter 3 – *Annexation, Consolidation, and Incorporation*. Statutory framework governing municipal annexation procedures in South Carolina.

<https://www.scstatehouse.gov/code/t05c003.php>

Mayor
ISAIAH SCIPIO

City Council
ALLIE WINTER, Mayor Pro-Tem
DANNY ADAMS
JONATHAN BAKER
CAMERON RIVERS
FLOYD ROGERS
RAY WILSON



Administrator
Tim O'Briant
City Clerk
DONNA F. OWEN

To: City Council
From: Mayor Isaiah Scipio
Date: March 17, 2026
Subject: Council Discussion Talking Points: Annexation Policy Framework

1. Purpose of the Memo

- Staff was asked to research how the City should approach annexation in a way that balances growth pressures with preservation of Pickens' small-town character.
- The memo proposes treating annexation as a planning and service-coordination tool, not simply a mechanism for geographic expansion.

2. Core Principle: Not All Annexations Are the Same

- There is a meaningful distinction between:
 - Infill and enclave annexation (inside or immediately adjacent to the city), and
 - Outward annexation beyond the current city footprint.
- Council may wish to formalize different review standards for each type.

3. Why Prioritize Infill and Enclave Annexation?

- Unincorporated enclaves already function as part of the City but do not contribute fully to the tax base.
- Infill annexation:
 - Strengthens existing neighborhoods without expanding the City's footprint.

- Improves efficiency of police, fire, utilities, and service delivery.
- Reduces fragmented jurisdictional boundaries.

Question for Council:

Do we agree that enclave and infill annexation should be the City's top priority?

4. Potential Tools for Infill/Enclave Annexation

- Identifying and mapping enclaves as priority annexation areas.
- Streamlining the annexation process where zoning and infrastructure already exist.
- Limited incentives (e.g., reduced tap fees or expedited review).
- Outreach to property owners on benefits of annexation.

Question for Council:

Which of these tools are appropriate for Pickens, and which are not?

5. Why Apply Additional Scrutiny to Outward Annexation?

- Annexation outside the current footprint may:
 - Create new long-term service and infrastructure obligations.
 - Raise public concerns about pace, scale, and character of growth.
- Even where utilities already exist, annexation can affect:
 - Roads, public safety, stormwater, and future capital costs.

Question for Council:

Should outward annexation require a higher level of review and justification?

6. Recommended Review Criteria for Outward Annexation

- Fiscal impact (revenue vs. service costs over time).
- Infrastructure capacity (water, sewer, roads, public safety).
- Boundary logic (contiguous growth vs. leapfrog development).
- Compatibility with community character and surrounding land uses.

Question for Council:

Which criteria should be mandatory versus advisory?

7. Policy Tools Council Could Direct Staff to Develop

- An annexation priority map.
- A standardized evaluation or scoring matrix.
- Utility extension policies tied to future annexation or development.
- Targeted incentives that favor growth inward rather than outward.

Question for Council:

Do we want a formal policy adopted by Council, or flexible guidelines used by staff?

8. Legal and Strategic Context

- All annexations must comply with South Carolina law.
- Other SC cities are adopting similar approaches to:
 - Avoid inefficient service delivery,
 - Reduce enclaves, and
 - Align growth with infrastructure planning.
- This framework helps ensure growth is intentional rather than reactive.

9. Staff Recommendation (Decision Point)

- Staff recommends direction to develop a formal annexation policy that:
 1. Prioritizes infill and enclave annexation, and
 2. Establishes enhanced review standards for annexations outside the existing city limits.
- **Council discussion today can focus on:**
 - **Whether to proceed,**
 - **What principles should guide the policy, and**
 - **What concerns should be addressed early.**

Mayor
ISAIAH SCIPIO

City Council
ALLIE WINTER, Mayor Pro-Tem
DANNY ADAMS
JONATHAN BAKER
CAMERON RIVERS
FLOYD ROGERS
RAY WILSON



City of Pickens

www.cityofpickens.com

Administrator
Tim O'Briant
City Clerk
DONNA F. OWEN

TO: Mayor and Members of City Council

FROM: Tim O'Briant, City Administrator

DATE: March 13, 2026

SUBJECT: Consideration of a Six-Month Moratorium on New Vape and Tobacco Retail Businesses

Background

In recent years, the City of Pickens has experienced a noticeable increase in the number of businesses primarily engaged in the retail sale of vape products, electronic nicotine delivery systems (ENDS), and other tobacco-related products. Several such establishments are currently operating within the City.

Residents have raised concerns regarding the concentration and location of these businesses, particularly in proximity to residential neighborhoods. Concerns expressed by residents include potential increases in traffic, lighting impacts, and the overall compatibility of these uses with nearby residential properties.

Purpose of the Moratorium

The proposed ordinance would establish a temporary six-month moratorium on the acceptance and approval of applications for new vape and tobacco retail businesses within the City limits.

The purpose of the moratorium is to provide the City Council, Planning Commission, and staff sufficient time to:

- Review the City's existing zoning regulations
- Evaluate whether additional land-use standards are appropriate
- Consider potential amendments to the zoning ordinance

Potential regulatory options that may be studied include:

- Identification of appropriate zoning districts for these uses
- Minimum separation distances between such businesses
- Buffers from residential areas, schools, parks, and churches
- Other reasonable zoning standards related to land use compatibility

Legal Considerations

Retail sale of vape and tobacco products is a lawful commercial activity. Under South Carolina law, municipalities generally cannot prohibit lawful retail businesses outright if they are permitted within an applicable zoning district. However, municipalities may regulate land use through zoning and may adopt reasonable location-based restrictions.

Temporary development moratoria are commonly used by municipalities to prevent new development that could conflict with potential zoning amendments while those amendments are under consideration.

Duration

The proposed moratorium would remain in effect for six (6) months, unless lifted earlier by City Council once any proposed zoning amendments are adopted.

Recommendation

Staff recommends that City Council approve first reading of the ordinance establishing the temporary moratorium and direct the Planning Commission to begin reviewing potential zoning amendments addressing the location and concentration of vape and tobacco retail businesses.

Recommended Motion:

Move to approve first reading of an ordinance establishing a six-month moratorium on new vape and tobacco retail businesses within the City of Pickens.

CITY OF PICKENS, SOUTH CAROLINA
ORDINANCE NO. _____

1

AN ORDINANCE IMPOSING A TEMPORARY MORATORIUM ON THE ACCEPTANCE AND APPROVAL OF APPLICATIONS FOR VAPE AND TOBACCO RETAIL BUSINESSES WITHIN THE CITY OF PICKENS FOR A PERIOD OF SIX (6) MONTHS IN ORDER TO ALLOW TIME FOR REVIEW AND POSSIBLE AMENDMENT OF THE CITY'S ZONING ORDINANCES

WHEREAS, the City Council of the City of Pickens is charged with promoting the health, safety, and general welfare of the citizens of the City; and

WHEREAS, the City has experienced a recent increase in the number and concentration of retail establishments primarily engaged in the sale of vape products, electronic nicotine delivery systems, and tobacco-related products; and

WHEREAS, the City Council has received concerns from residents regarding the location, density, and potential impacts of such businesses on nearby residential areas, including concerns related to traffic, lighting, and neighborhood character; and

WHEREAS, the City Council finds it appropriate to study whether amendments to the City's zoning ordinances may be necessary to address issues such as appropriate zoning districts, spacing requirements, buffers from residential uses, and other reasonable land use regulations applicable to vape and tobacco retailers; and

WHEREAS, the City Council requires a reasonable period of time to review existing ordinances, consult with the Planning Commission, and consider potential zoning amendments; and

WHEREAS, during the time required for such review, additional vape or tobacco retail establishments could locate within the City in a manner that may conflict with potential future regulations; and

WHEREAS, South Carolina courts recognize that municipalities may adopt temporary moratoria on certain land uses for a reasonable period of time in order to study and adopt appropriate regulations.

NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF PICKENS, SOUTH CAROLINA, AS FOLLOWS:

Section 1. Temporary Moratorium Established

A temporary moratorium is hereby imposed on the acceptance, processing, approval, or issuance of any business license, zoning permit, building permit, or other development approval for any new business whose primary purpose is the retail sale of vape products, electronic nicotine delivery systems, or tobacco products within the City of Pickens.

Section 2. Definition

For purposes of this Ordinance, a Vape or Tobacco Retail Business shall mean any retail establishment primarily engaged in the sale of:

- Electronic cigarettes or electronic nicotine delivery systems (ENDS)
- Vape devices and related components
- Vape liquids or cartridges
- Tobacco products or tobacco accessories

This definition shall not apply to general retail establishments, convenience stores, grocery stores, or pharmacies where such products are incidental to the primary business.

Section 3. Existing Businesses

This moratorium shall not apply to:

1. Vape or tobacco retail businesses lawfully operating within the City prior to the adoption of this Ordinance; or
2. Businesses that have received all required zoning and building approvals prior to the effective date of this Ordinance.

Section 4. Duration

The moratorium established by this Ordinance shall remain in effect for a period of six (6) months from the date of adoption unless terminated earlier by action of the City Council.

Section 5. Purpose of Moratorium

During the moratorium period, the City Council, Planning Commission, and City staff shall evaluate and consider potential amendments to the City's zoning ordinances, which may include but are not limited to:

- Identification of appropriate zoning districts for vape and tobacco retailers
- Minimum distance requirements between such businesses
- Buffers from residential areas, schools, parks, and churches
- Additional land use standards deemed necessary to protect the public welfare

Section 6. Severability

If any section or provision of this Ordinance is held invalid by a court of competent jurisdiction, such invalidity shall not affect the remaining provisions of this Ordinance.

Section 7. Effective Date

This Ordinance shall take effect immediately upon adoption by the City Council.

ADOPTED BY THE CITY COUNCIL OF THE CITY OF PICKENS, SOUTH CAROLINA, THIS
____ DAY OF _____, 2026.

Mayor

ATTEST:

City Clerk