

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 BUDGET WORK SESSION

WEDNESDAY APRIL 1, 2026

9:00 a.m.

CITY HALL

**219 PENDLETON STREET
PICKENS, SOUTH CAROLINA**

1. WELCOME AND CALL TO ORDER:
2. INVOCATION AND PLEDGE OF ALLEGIANCE:
3. DISCUSSION OF THE FISCAL YEAR 2026/2027 BUDGET ORDINANCE NO. 2026-01:
4. DISCUSSION FOR USE OF CITY PROPERTY AT CITY LAKE:
5. ADJOURNMENT:

Donna Owen

From: Tim O'Briant
Sent: Monday, March 30, 2026 11:06 AM
To: Donna Owen
Subject: FW: Dept. Heads Notice - Budget work session

From: Tim O'Briant <tobriant@pickenscity.com>
Date: Monday, March 30, 2026 at 8:38 AM
To: Chris Elrod <chriselrod@pickenscity.com>
Subject: Fw: Dept. Heads Notice - Budget work session

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From: Tim O'Briant <tobriant@pickenscity.com>
Sent: Wednesday, March 25, 2026 10:50 AM
To: Melanie Davis <mdavis@pickenscity.com>; Randal Beach <RBeach@pickenscity.com>; Jonathon Morris <jmorris@pickenscity.com>; Mandy Hess <mhess@pickenscity.com>; Matthew Chappell <mchappell@pickenscity.com>; Christian KellenBerger <ckellenberger@pickenscity.com>; Kayla McJunkin <kmcjunkin@pickenscity.com>; Donna Owen <donnaowen@pickenscity.com>; Bryan Owens <bryan.owens@blueliondigital.com>; Trey Adams <tadams@pickenscity.com>
Subject: Dept. Heads Notice - Budget work session

City of Pickens Budget Work Session Notice & Department Schedule

Work Session Overview

City Council has scheduled a Budget Work Session for April 1 from 9:00 AM to 5:00 PM at City Hall. The purpose of this session is to conduct a detailed review of the draft FY 26-27 budget and receive direct input from Council and department leadership.

Expectations for Department Heads

All department heads are expected to review the draft budget in detail prior to the meeting and be prepared to address Council questions, justify requested items not included in the initial draft, and provide clarification on priorities, service levels, and operational impacts.

Real-Time Budget Modeling

The City Administrator and Finance Director will have the draft budget available in electronic format and will model Council-directed changes in real time, demonstrating the financial impact of proposed adjustments and assisting Council and staff in understanding trade-offs and maintaining a balanced budget.

Department Presentation Schedule

Time	Department
9:00 – 10:00 AM	Administration / Municipal Court / Codes Enforcement / Planning
10:00 – 11:00 AM	Police Department / Victim’s Advocate
11:00 – 12:00 PM	Parks & Recreation / Hospitality Tax Fund
12:00 – 1:00 PM	Morning Recap and working lunch
1:00 – 2:00 PM	Fire Department
2:00 – 3:00 PM	Public Works / Streets / Sanitation
3:00 – 4:00 PM	Utilities
4:00 – 5:00 PM	Council Discussion / Adjustments / Next Steps

This work session is a critical step in developing a fiscally responsible and operationally effective budget. Your preparation and participation are essential to ensuring Council has the information needed to make informed decisions.

Best Regards,

Tim O'Briant
City Administrator
Pickens, SC
864.878.6421



Mayor

ISAIAH SCIPIO

City Council

ALLIE WINTER, Mayor Pro-Tem

DANNY ADAMS

JONATHAN BAKER

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City of Pickens

www.cityofpickens.com

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 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.

ADMINISTRATION

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	\$40,000.00	\$30,000.00	\$35,000.00
10-4150-6004	HARRIS SOFTWARE	\$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-	PHONE SYSTEMS			\$12,500.00
10-4150-6015	BUILDING REPAIRS &	\$15,000.00	\$6,410.10	\$10,000.00
10-4150-6025	TRAINING/DEVELOPMENT/	\$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-	PAYROLL FEES			\$15,000.00
10-4150-6080	CLEANING SERVICE &	\$6,000.00	\$5,000.00	\$10,000.00
10-4150-6081	BUSINESS LICENSE	\$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.	\$47,203.38	\$0.00	\$0.00
4150		\$586,335.36	\$743,383.98	\$542,510.76
ADMINISTRATIVE				
Subtotal:				
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			\$15,000.00
10-4150-6035	Sponsorships/Donations	\$8,000.00	\$14,000.00	\$5,000.00
10-4150-6030	MAYOR & COUNCIL	\$7,000.00	\$6,000.00	\$10,000.00
Mayor- Council		\$39,000.00	\$44,000.00	\$81,963.68

<https://pickenscity->

my.sharepoint.com/personal/mhess_pickenscity_com/Documents/Documents/MandyK/Finance/Budget/26-27
BUDGET/COP-FY2026-2027 Budget File

ADMINISTRATION

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	\$953,893.30

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
10-4220-5035	HEALTH & LIFE INSURANCE	\$82,591.49	\$97,159.88	\$109,840.00
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	COMMUNITY RESILIENCE	\$1,500.00	\$0.00	\$17,000.00
10-4220-6002	SFTWARE/COMP/EMAIL PER USER	\$9,000.00	\$9,000.00	\$11,000.00
10-4220-6005	SUPPLIES-EXPENSE	\$5,000.00	\$6,000.00	\$3,000.00
10-4220-	MEDICAL SUPPLIES			\$3,500.00
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
10-4220-6050	ELECTRICITY - FIRE			
10-4220-6055	TELEPHONE - FIRE			
10-4220-6099	MISCELLANEOUS EXPENSE	\$1,000.00	\$1,925.00	\$1,925.00
	Enterprise Lease			\$20,000.00
10-4220-6130	TRUCK EXPENSE	\$20,000.00	\$20,000.00	
10-4220-6135	FUEL	\$10,000.00	\$9,000.00	\$8,000.00
10-4220-6140	RADIO MAINTENANCE	\$7,000.00	\$7,000.00	\$4,000.00
10-4220-6141	AIR PACK MAINT'N & SERVICE	\$6,000.00	\$7,000.00	\$7,000.00
10-4220-6155	FIREMEN UNIFORMS	\$6,500.00	\$7,000.00	\$7,500.00
10-4220-6157	TURN OUT GEAR	\$36,000.00	\$31,000.00	\$31,000.00
10-4220-6158	FIRE PREVENTION EXPENSES	\$3,000.00	\$3,000.00	\$4,000.00
10-4220-6180	PRE EMPLOYMENT TESTING	\$250.00	\$250.00	\$250.00
10-4220-6185	TRAINING EXPENSES	\$5,500.00	\$5,500.00	\$5,500.00
10-4220-6205	PHYSICALS	\$5,000.00	\$9,200.00	\$7,900.00
10-4220-6207	Capital Improvement		\$34,078.34	\$10,000.00
10-4220-8050	Capital Improvement Plan	\$46,398.22	\$12,630.00	\$12,630.00
10-4220-9050	Fire Contingency	\$11,724.00	\$10,000.00	\$10,000.00
16-4220-6000	FIRE SPECIAL PROJECTS			
		\$882,035.95	\$1,033,060.38	
		\$882,035.95	\$1,033,060.38	\$1,034,226.11

HOSPITALITY

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

EXPENDITURE BUDGET VERSION REPORT

26-27 FY Budget

Account	Description	FY24-25		FY 25-26		FY26-27
10-4650-5000	MUNICIPAL 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	\$ 500.00	\$	1,500.00	\$	6,000.00
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		\$135,362.49

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			
10-4210-6115	K-9	\$4,000.00		
10-4210-6120	TRAINING & PROFESSIONAL DEVELOPMENT	\$13,000.00	\$12,394.69	\$15,000.00
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

4210 POLICE	\$1,642,579.15	\$1,992,304.27	\$2,086,584.67

PUBLIC WORKS

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
10-4310-6002	SOFTWARE/TECHNOLOGY		\$5,000.00	\$5,000.00
10-4310-6050	ELECTRICITY	\$74,000.00	\$74,000.00	\$95,000.00
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	\$20,000.00
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	\$981,609.04	\$946,404.12

RECREATION DEPT.

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
10-4510-6002	SOFTWARE/TECHNOLOGY	\$8,200.00	\$8,200.00	\$8,500.00
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		\$822,695.65	\$777,557.23	\$651,514.94

RECREATION DEPT.

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
10-4520-5070	APPRECIATION/BONUS		\$110.00	\$330.00
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	\$280,401.39	\$402,595.85
WORKS-				
GROUNDS				

UTILITY

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	\$52,000.00
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
60-4300-8050	CONTINGENCY		\$50,000.00	\$20,000.00
4300 UTILITY OPERATIONS		\$1,319,660.34	\$1,289,387.90	\$1,900,663.70
Subtotal:				

UTILITY

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	CONTINGENT ON
60-4330-5006	PART TIME WTR PLANT SALARIES			SCADA FEEDBACK
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	
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	

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UTILITY

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	
60-4300	Utility Transfer	\$581,239.78	\$379,869.74	\$256,782.87
	Other Utilities Total	\$949,902.91	\$1,189,019.24	\$1,065,932.37
	Total UtilityBudget Total	\$6,265,237.08	\$5,591,046.00	\$4,435,027.00

VICTIMS ADVOCATE

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	\$15,000.00	\$5,730.68	\$26,068.75
	Subtotal:			

REVENUE SUMMARY

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

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[my.sharepoint.com/personal/mhess_pickencity_com/Documents/Documents/MandyK/Finance/Budget/26-27 BUDGET/COP-FY2026-2027 Budget File](https://pickencity-my.sharepoint.com/personal/mhess_pickencity_com/Documents/Documents/MandyK/Finance/Budget/26-27%20BUDGET/COP-FY2026-2027%20Budget%20File)

Budget Totals

BUDGET TOTALS	2023-2024	2024-2025	2025-2026	2026-2027
GF Revenues	\$5,291,883.80	\$5,291,883.80	\$6,122,208.98	\$6,236,924.07
GF Expenses	\$5,291,883.80	\$5,291,883.80	\$5,954,610.21	\$6,236,650.23
	\$50,000.00	\$50,000.00	\$167,598.77	\$273.84
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	\$4,435,027.00
				\$0.00

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	\$953,893.30	\$210,509.32	28%
	Police	\$1,992,304.27	\$2,086,584.67	\$94,280.40	5%
	Fire	\$1,033,060.38	\$1,034,226.11	\$1,165.73	0%
	Grounds	\$280,401.39	\$402,595.85	\$122,194.46	44%
	Recreation	\$777,557.23	\$651,514.94	-\$126,042.29	-16%
	Streets	\$981,609.04	\$946,404.12	-\$35,204.92	-4%
	Court	\$140,563.24	\$135,362.49	-\$5,200.75	-4%
	Victim Advocate	\$5,730.68	\$26,068.75	\$20,338.07	355%
	Total General Fund	\$5,954,610.21	\$6,236,650.23	\$282,040.02	5%
HF	Hospitality	\$583,800.00	\$1,008,537.04	\$424,737.04	73%
UF	Operations	\$1,289,387.90	\$1,900,663.70	\$611,275.80	47%
	Water Quality Contr	\$2,406,101.93	\$605,000.00	-\$1,801,101.93	-75%
	Waste Water Treatn	\$2,406,101.93	\$605,000.00	-\$1,801,101.93	-75%
	W&S Bond Debt Ser	\$809,149.50	\$859,149.50	\$50,000.00	6%
	Total Utility Fund	\$6,910,741.26	\$3,969,813.20	-\$2,940,928.06	-43%
	Total All Funds	\$13,449,151.47	\$11,215,000.47	-\$2,234,151.00	-17%

Mayor
ISAIAH SCIPIO

City Council
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RAY WILSON



City of Pickens

www.cityofpickens.com

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	\$1,041,520.83
General Fund (Deposit Acct.)	\$1,524,709.46	\$1,524,709.46
Utility Fund (LPIG)	\$177,525.70	\$662,958.77
Hospitality (LPIG)	\$552,791.60	\$552,791.60
Hospitality (Deposit Acct.)	\$506,966.01	\$506,966.01
TOTALS	\$3.64 Million	\$4.289 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



City of Pickens

www.cityofpickens.com

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 19, 2026

Subject: SCIIP Grant Award Increase and Establishment of Restricted Acquisition and Capital Fund (LGIP Investment)

Background

The City of Pickens has received formal notice from the South Carolina Rural Infrastructure Authority (SCRIA) approving an **additional SCIIP Grant Award increase in the amount of \$338,424.19**. This adjustment reflects final project cost reconciliation and ensures compliance with the required local match threshold, as total eligible project costs exceeded initial projections.

This award follows a prior increase approved in **September 2025 in the amount of \$58,833.62**, resulting in a total additional funding amount of **\$397,257.81**.

Financial Impact

- **Total Additional SCIIP Funding: \$397,257.81**
- These funds represent reimbursement of eligible project costs
- The City's effective local cost share has been reduced
- The City now has an opportunity to preserve and strategically deploy these funds for future capital needs

Recommendation: Restricted Acquisition and Capital Fund (LGIP)

Staff recommends that City Council establish a dedicated restricted reserve to be known as the:

Restricted Acquisition and Capital Fund

Investment Structure

Funds within this account would be invested through the **South Carolina Local Government Investment Pool (LGIP)**

This approach provides:

- Competitive interest earnings
- Daily liquidity
- Safety and compliance with state investment guidelines
- Professional fund management through the State Treasurer's Office

Purpose of the Fund

The Restricted Acquisition and Capital Fund would be used exclusively for:

1. **Strategic Property Acquisition**
 - Key parcels for economic development
 - Downtown redevelopment opportunities
 - Infrastructure corridor preservation
2. **Capital Improvements**
 - Infrastructure expansion (water, sewer, transportation)
 - Public facility enhancements
 - Downtown and community investment projects
3. **Grant Matching and Leverage**
 - Required local match for state and federal grants
 - Rapid response to funding opportunities

Policy Framework

Staff recommends the following governance structure:

- Funds maintained as a **restricted reserve**
- Invested through **LGIP**
- Expenditures subject to **City Council approval**
- Appropriated through **budget or formal amendment**
- Annual reporting included in financial statements and audit

Conclusion

The additional SCIP award of **\$397,257.81** represents a significant financial gain for the City. Establishing the **Restricted Acquisition and Capital Fund** and investing through LGIP ensures these funds are preserved, earn interest, and are strategically deployed to support long-term growth and infrastructure investment.

Staff Recommendation

Approve the establishment of the Restricted Acquisition and Capital Fund and direct staff to invest funds through the South Carolina Local Government Investment Pool (LGIP), and to prepare the accounts as described with Council approval.

City of Pickens, South Carolina
Resolution No. 2026-___

RESOLUTION AUTHORIZING THE ESTABLISHMENT OF THE RESTRICTED ACQUISITION AND CAPITAL FUND AND PROVIDING FOR THE INVESTMENT AND USE OF CERTAIN GRANT PROCEEDS THROUGH THE SOUTH CAROLINA LOCAL GOVERNMENT INVESTMENT POOL (LGIP)

WHEREAS, the City of Pickens has completed a State Capital Improvement Infrastructure Program (SCIIP) project funded through the South Carolina Rural Infrastructure Authority (SCRIA); and

WHEREAS, SCRIA has approved an additional grant award increase in the amount of \$338,424.19 following a prior increase of \$58,833.62 approved in September 2025, for a total additional funding amount of \$397,257.81; and

WHEREAS, these funds represent reimbursement of eligible project costs and provide the City with an opportunity to strategically reinvest and preserve financial resources; and

WHEREAS, the City Council desires to establish a restricted fund to ensure these proceeds are dedicated to long-term capital investment and economic development purposes; and

WHEREAS, the South Carolina Local Government Investment Pool (LGIP), administered by the State Treasurer's Office, provides a secure, liquid, and interest-bearing investment vehicle for public funds;

NOW, THEREFORE, BE IT RESOLVED by the Mayor and City Council of the City of Pickens, South Carolina, as follows:

Section 1. Establishment of Fund

There is hereby established a restricted fund to be known as the:

Restricted Acquisition and Capital Fund

Section 2. Funding of the Account

The following funds shall be deposited into the Restricted Acquisition and Capital Fund:

1. SCIIP grant award increase of \$338,424.19.

2. Prior SCIIP grant increase of \$58,833.62
3. Any additional funds designated by City Council

Section 3. Investment of Funds

All monies within the Restricted Acquisition and Capital Fund shall be invested through the:
South Carolina Local Government Investment Pool (LGIP)
in accordance with applicable state law and prudent financial management practices.

Section 4. Purpose and Authorized Uses

Funds shall be restricted for:

- a. Property Acquisition for public, redevelopment, or economic development purposes
- b. Capital Improvements, including infrastructure and public facilities
- c. Economic Development Initiatives
- d. Matching Funds for grants and external funding opportunities

Section 5. Authorization of Expenditures

Expenditures from the Fund shall require approval by City Council and shall be appropriated through the annual budget process or formal amendment.

Section 6. Administration and Reporting

The Finance Director shall:

- Establish and maintain the Fund
- Ensure proper accounting and restriction of funds
- Manage investment through LGIP
- Provide annual reporting to City Council

Section 7. Severability

If any portion of this Resolution is held invalid, such invalidity shall not affect remaining provisions.

Section 8. Effective Date

This Resolution shall become effective immediately upon adoption.

ADOPTED this ___ day of _____, 2026.

CITY OF PICKENS, SOUTH CAROLINA

Isaiah A. Scipio, Mayor

ATTEST:

Clerk to Council

APPROVED AS TO FORM:

City Attorney



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: April 1, 2026
Subject: Consideration of City-Owned Bulk Fuel Storage and Tracking System

Background

The City of Pickens currently procures fuel through a retail/vendor arrangement, as reflected in the FY 2025–2026 vendor activity report. Year-to-date data indicates total fuel usage of approximately 38,752 gallons. For the first nine months of the current fiscal year, actual fuel expenditures are as follows:

Gasoline: \$62,069.97
Red Diesel: \$501.92
Diesel: \$44,612.89
Total Fuel Expenditure (9 months): \$107,184.78

There is also a roughly \$15,000 annual expense related to user fees for the WEX fuel purchase cards in use presently. **Estimate for full fiscal year: \$160,000**

While this system provides convenience, it presents several operational and financial limitations, including lack of consistent gallon tracking by vehicle, commingling of fuel and maintenance expenses, limited accountability by driver or department, and exposure to fluctuating retail fuel pricing. Staff has evaluated the feasibility of implementing a City-owned bulk fuel storage system consisting of two 2,000-gallon tanks (diesel and gasoline) with an integrated vehicle and driver/department tracking system.

Capital Investment

Estimated total project cost ranges from \$58,000 to \$100,000, with a realistic planning estimate of approximately \$75,000. This includes tanks, pumps, fuel management software, site work, and regulatory compliance measures.

Operating Savings

Bulk fuel purchasing is expected to reduce per-gallon costs by approximately \$0.40 to \$0.75 compared to retail pricing. Based on current annual usage, this equates to:

Estimated annual fuel savings: \$25,000 to \$40,000

Additional savings from improved controls (reduced misuse, accountability): \$10,000 to \$15,000

Total Estimated Annual Benefit: \$30,000 to \$50,000

Payback Period: Approximately 2 to 3 years

Operational Benefits

- Full Accountability: Fuel usage tracked by vehicle and driver, improving transparency and auditability
- Improved Budget Control: Accurate allocation of fuel costs by department, particularly for high-use divisions such as Streets and Sanitation
- Fleet Management Capability: Ability to monitor fuel efficiency, identify underperforming vehicles, and inform replacement planning
- Emergency Preparedness: On-site fuel supply ensures operational continuity during severe weather or supply disruptions

Considerations

- Environmental compliance requirements (SPCC plan, containment) will be addressed as part of project implementation
- Fuel turnover rates based on current usage are sufficient to avoid storage degradation concerns
- Staff will establish internal controls and reconciliation procedures to ensure proper oversight

Conclusion

Based on current fuel consumption levels and operational needs, the City of Pickens is well-positioned to benefit from a bulk fuel storage and management system. The projected financial return, combined with improved accountability and operational efficiency, supports moving forward with this investment.

Staff Recommendation

Staff recommends that City Council authorize the City Administrator to:

1. Proceed with detailed design, siting, and procurement of a bulk fuel storage system consisting of diesel and gasoline tanks with integrated tracking capability;
2. Solicit competitive proposals from qualified vendors for equipment and installation; and
3. Return to Council with final pricing and contract award recommendation for approval.

Respectfully submitted,

Tim O'Briant

City Administrator

City of Pickens, South Carolina



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 City Council
From: Tim O'Briant, City Administrator
Date: March 27, 2026
Re: City Lake Road Property Use – Authorization of Lease Agreement

Background

The City owns approximately two (2) acres of property adjacent to City Lake Road which has been utilized for an extended period by Mr. Ronnie Mauldin, owner of 121 City Lake Road. Based on staff review and discussions with the property user, the land has been maintained and used for gardening purposes for an estimated period approaching twenty (20) years, with intermittent informal permissions granted by prior City leadership. The property has also been used seasonally for a produce stand operation.

Issue

The longstanding, continuous use of City-owned property without a formal agreement raises potential legal concerns, most notably the risk of a claim of adverse possession or prescriptive use. While the facts may or may not ultimately support such a claim, the absence of formal documentation presents unnecessary exposure for the City.

Legal Guidance

The City sought guidance from the City Attorney who advised that:

- The most effective method to eliminate adverse possession risk is to establish express permission through a lease agreement.
- A lease structure prevents the "hostile" element required for adverse possession claims.
- A nominal lease (e.g., \$1.00 per year) is sufficient.

- The agreement should include clear terms regarding maintenance and the City's right to terminate or reclaim the property.

Recommendation

Staff recommends that Council authorize the City Administrator to:

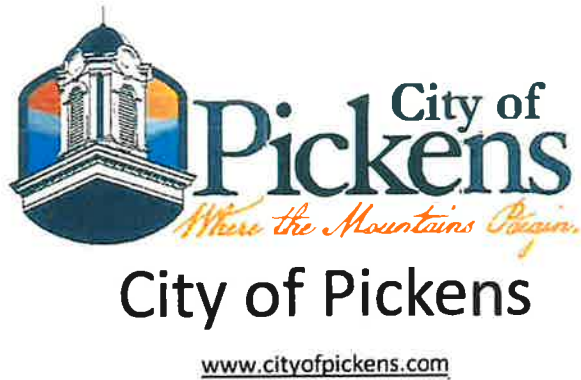
1. Negotiate and execute a short-term lease agreement with Mr. Mauldin for use of the property;
2. Establish a nominal lease rate (e.g., \$1.00 annually);
3. Include provisions addressing:
 - Maintenance responsibilities
 - Permitted uses (gardening and any seasonal produce sales, if approved)
 - Insurance requirements
 - Term and termination rights at the City's discretion

As an interim measure, the Administrator has provided a temporary authorization letter to maintain current use pending Council direction.

Action Requested

- Approve authorization for the City Administrator to prepare a lease agreement as outlined and bring it to Council for passage of an ordinance approving said lease as required by South Carolina law.
- Provide alternative direction to staff as Council desires.

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

March 25, 2026

Mr. Ronnie Mauldin
141 City Lake Road
Pickens, SC 29671

RE: Temporary Permission for Use of City Property at City Lake

Dear Mr. Mauldin,

This letter serves as formal notice that the City of Pickens is granting you temporary permission to continue your current use of adjacent City-owned property at City Lake.

This permission is issued pursuant to the City's authority under City Lake regulations, specifically recognizing that no person may grade or alter City property without written permission from the City Administrator . This correspondence shall constitute such written permission on a temporary basis.

The following conditions apply:

1. **Duration**
This authorization is valid for a period of ninety (90) days from the date of this letter. At the conclusion of this period, the City Council will review and determine the appropriate long-term disposition of this use.
2. **Insurance Requirement**
You must provide proof of a current liability insurance policy covering the subject area and use, naming the City of Pickens as an additional insured, within a reasonable time following receipt of this letter. Continued permission is contingent upon maintaining such coverage.
3. **Compliance with City Lake Regulations**
All use of the property must remain in full compliance with the City of Pickens City Lake rules and regulations, including but not limited to prohibitions on pollution, unauthorized construction, or any activity that may adversely impact water quality or public safety.

4. No Expansion or Alteration

This temporary permission applies only to the existing use and condition of the property. No expansion, modification, grading, or new construction is authorized without further written approval.

5. Revocation

The City reserves the right to revoke this permission at any time should conditions of this authorization not be met or if the use is determined to be contrary to the public interest.

Please understand that this is a temporary administrative accommodation intended to allow City Council sufficient time to evaluate the matter in a comprehensive and orderly manner. It does not create any permanent right, entitlement, or property interest.

Should you have any questions or need to provide the required insurance documentation, please contact my office.

Sincerely,

A handwritten signature in black ink, appearing to read 'Tim O'Briant', with a long horizontal flourish extending to the right.

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

LEASE AGREEMENT

This Lease Agreement (“Agreement”) is made and entered into on this ___ day of _____, **20____**, by and between the **City of Pickens, South Carolina**, hereinafter referred to as the “Lessor,” and **Ronnie Mauldin**, hereinafter referred to as the “Lessee.”

1. Property

The Lessor hereby leases to the Lessee the real property identified as **Parcel Number 4182-06-47-0804**, located on **City Lake Road in Pickens, South Carolina** (the “Property”).

2. Term and Termination

This Agreement shall commence on the date first written above and shall continue on a year-to-year basis unless terminated. Either party may cancel this Agreement at any time, with or without cause, upon providing written notice to the other party.

3. Lease Payment

The Lessee agrees to pay the Lessor the sum of One Dollar (\$1.00) per year as consideration for the lease of the Property.

4. Use of Property

The Lessee shall use the Property in a lawful manner and in compliance with all applicable federal, state, and local laws and regulations.

5. No Subleasing

The Lessee shall not sublease, assign, or otherwise transfer any interest in this Agreement or the Property without the prior written consent of the Lessor.

6. Maintenance and Upkeep

The Lessee shall be solely responsible for any maintenance, upkeep, improvements, or care of the Property during the term of this Agreement. The Lessor shall have no responsibility or obligation for maintenance, repairs, or upkeep of the Property used by the Lessee.

7. No Permanent Structures

The Lessee shall not construct, install, or place any permanent structures or improvements on the Property without the prior written approval of the City of Pickens.

8. Liability and Indemnification

The Lessee agrees that the use of the Property is at the Lessee’s own risk. The Lessee shall assume full responsibility for any and all activities conducted on the Property and agrees to release, indemnify, and hold harmless the City of Pickens, its officers, employees, and agents from any and all claims, damages, liabilities, losses, or expenses arising from or related to the Lessee’s use or occupancy of the Property.

9. Property Restoration

Upon termination or cancellation of this Agreement for any reason, the Lessee shall vacate the Property and shall remove any personal property, temporary improvements, or other items placed on the Property by the Lessee. The Lessee shall restore the Property to substantially the same condition as it existed at the commencement of the lease term, reasonable wear and tear excepted, unless otherwise agreed to in writing by the City of Pickens.

10. Entire Agreement

This Agreement constitutes the entire agreement between the parties and supersedes any prior discussions or agreements regarding the Property. Any amendments to this Agreement must be made in writing and signed by both parties.

IN WITNESS WHEREOF, the parties have executed this Lease Agreement as of the date first written above.

LESSOR:

City of Pickens, South Carolina

By: _____

Title: _____

Date: _____

LESSEE:

Ronnie Mauldin

Date: _____