

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

AGENDA
CITY COUNCIL WORK SESSION
Wednesday, May 27, 2026
5:00 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. FY 2026/27 BUDGET DISCUSSIONS:
7. APPROVAL OF MEETING MINUTES:
 - April 13, 2026, Budget Work Session
 - April 13, 2026, Regular Meeting
 - April 21, 2026, Special Called Meeting
 - April 27, 2026, Work Session
 - May 6, 2026, Special Called Meeting
 - May 11, 2026, Regular Meeting
8. SECOND AND FINAL READING OF ORDINANCE NO. 2026-04, AN ORDINANCE AMENDING THE CODE OF ORDINANCE OF THE CITY OF PICKENS, SOUTH CAROLINA, TO CLARIFY THE DAY-TO-DAY SUPERVISION OF DEPARTMENT HEADS BY THE CITY ADMINISTRATOR; TO AMEND THE APPOINTMENT PROCESS FOR THE FINANCE DIRECTOR; AND TO RESERVE THE APPOINTMENT OF THE CITY ATTORNEY, CITY CLERK, AND MUNICIPAL JUDGE EXCLUSIVELY TO CITY COUNCIL:

9. SECOND AND FINAL READING OF ORDINANCE NO. 2026-05, AN ORDINANCE PURSUANT TO SECTION 5-3 150 (3) OF THE CODE OF LAWS OF SOUTH CAROLINA 1976, AS AMENDED, TO ANNEX PROPERTY TO THE CITY OF PICKENS, SOUTH CAROLINA:
10. DISCUSSION OF POTENTIAL PURCHASE OF PROPERTY 120 W. Main Street 4181-15-74-3154:
11. REQUEST FOR FUNDING ASSISTANCE-SUNRISE CEMETERY FLAG POLE IMPROVEMENTS:
12. COMMENTS FROM COUNCIL MEMBERS:
13. APPROVAL OF CONTRACT-VEHICLE STORAGE SHED RECONSTRUCTION (Hurricane damage)
14. ADJOURNMENT:

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City of Pickens

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TO: Mayor and City Council
FROM: Tim O'Briant, City Administrator
DATE: May 21, 2026
RE: Administrator's Report

Accounting Services proposals incoming

Staff has solicited proposals from two accounting firms — UHY (Manley Garvin) and Cherry Bekaert — to provide immediate accounting surge support services to assist the City in closing and reconciling approximately twenty-three months of financial activity occurring since completion of the FY 2024 Annual Financial Statements recently presented to Council. These proposals will be presented to Council for comparison pricing and other relevant selection criteria in the near term.

In addition to catch-up and reconciliation services, the proposals contemplate ongoing CPA-level oversight of the City's accounting functions, implementation of improved internal financial controls and procedures, and routine monthly closing of the City's books to ensure timely financial reporting, improved transparency, and continued compliance with applicable accounting standards and audit requirements.

Charters of Freedom Monument Project – Memorandum of Understanding and Resolution

Attached for Council consideration are a proposed Resolution and Memorandum of Understanding ("MOU") between the City of Pickens and the Pickens County Charters of Freedom Organization ("PCCOF") concerning the proposed Charters of Freedom monument installation and related historical plaza improvements at the City Amphitheater property along Main Street/U.S. Highway 183.

The proposed project is intended to create a permanent civic, educational, and tourism-oriented installation featuring replicas and displays of foundational American documents including the Constitution of the United States, the Bill of Rights, the Declaration of Independence, the Civil Rights Act, and exhibits highlighting the history of Pickens County and the City of Pickens.

Under the proposed MOU:

- The City would provide the location within the amphitheater property and coordinate integration of the monument project into the overall public amphitheater and downtown enhancement improvements.
- PCCOF would serve as the lead organization for fundraising, sponsorships, donations, and construction of the monument and monument square components of the project.
- The City would remain responsible for municipal infrastructure and public improvements associated with the larger amphitheater project, including restroom facilities, public infrastructure, water-feature improvements, and related amenities.
- The agreement clarifies that the City will provide routine site maintenance, landscaping, and miscellaneous upkeep consistent with its maintenance responsibilities for the amphitheater and public restroom facilities, while PCCOF remains responsible for preservation and monument-specific components.
- The agreement also establishes a segregated charitable contribution account jointly administered by the City and PCCOF for the receipt and management of donations associated with the monument project.

The accompanying Resolution formally approves the MOU and authorizes execution of the agreement and related project administration activities by City staff.

Staff believes the project represents a meaningful opportunity to expand civic education, heritage tourism, downtown visitation, and public-private partnership investment within the City's amphitheater and downtown district. Accordingly, staff recommends approval of the Resolution and authorization to proceed with execution of the MOU.

**MEMORANDUM OF UNDERSTANDING
BETWEEN THE CITY OF PICKENS, SOUTH CAROLINA
AND THE PICKENS COUNTY CHARTERS OF FREEDOM
ORGANIZATION**

RECITALS

WHEREAS, the City owns certain real property located along Main Street/U.S. Highway 183 in the City of Pickens, South Carolina, including the municipal amphitheater property and related public improvements ("Property"); and

WHEREAS, the Pickens County Charters of Freedom Organization ("PCCOF") is a civic and educational organization dedicated to preserving, displaying, and promoting the foundational documents and historical heritage of the United States and the local community; and

WHEREAS, the Parties desire to establish a public educational and historical installation featuring replicas and displays of the Constitution of the United States, the Bill of Rights, the Declaration of Independence, the Civil Rights Act, and exhibits relating to the history of Pickens County and the City of Pickens ("Monument Installation"); and

WHEREAS, the Monument Installation is intended to serve as a permanent civic, educational, and cultural enhancement integrated into the City's public amphitheater and water-feature improvements.

NOW, THEREFORE, the Parties agree as follows:

1. PURPOSE

The purpose of this MOU is to establish the respective responsibilities of the Parties regarding the planning, installation, operation, maintenance, and perpetual preservation of the Monument Installation on the Property.

2. LOCATION

The Monument Installation shall be located on City-owned property situated along Main Street/U.S. Highway 183 at or adjacent to the City amphitheater site in Pickens, South Carolina, as mutually agreed upon by the Parties and depicted in future site plans approved by the City.

3. PROJECT DESCRIPTION

The Monument Installation may include:

- Permanent displays or monuments featuring the Constitution of the United States, the Bill of Rights, the Declaration of Independence, the Civil Rights Act, and other historical documents;
- Interpretive displays highlighting the history of Pickens County and the City of Pickens; and
- Associated landscaping, lighting, walkways, seating, plaques, and related improvements integrated into the overall amphitheater and water-feature development.

4. CITY RESPONSIBILITIES

The City agrees to:

- a. Provide the site for the Monument Installation within the amphitheater property;
- b. Coordinate integration of the Monument Installation into the overall site development;
- c. Review and approve site plans and improvements;
- d. Cooperate with PCCOF regarding construction scheduling and public access;
- e. Be solely responsible for fundraising, appropriations, grants, public funding, and construction costs associated with all portions of the amphitheater site project other than the Monument Installation and Monument Square components, including public restroom facilities, water features, municipal infrastructure, sidewalks, amphitheater infrastructure, and related municipal improvements; and
- f. Continue ownership of the underlying real property subject to the easement rights granted herein.

5. PCCOF RESPONSIBILITIES

PCCOF agrees to:

- a. Serve as the lead organization responsible for fundraising, donations, sponsorships, grants, and private financial support for the Monument Installation and Monument Square portions of the project;
- b. Be solely responsible for funding the construction, fabrication, installation, and long-term preservation of the Charters of Freedom monuments, Monument Square hardscape elements, historical displays, signage, commemorative features, and related monument components;
- c. Design, procure, construct, and install the monuments and associated historical displays, subject to City approval;
- d. Coordinate with the City regarding preservation and upkeep of the monuments and related installation components, while the City shall provide normal routine maintenance of the surrounding public site areas including landscaping, grounds maintenance, and miscellaneous upkeep consistent with the City's maintenance of the amphitheater and public restroom facilities;
- e. Ensure the Monument Installation remains accessible to the public; and

f. Comply with all applicable laws, standards, permitting requirements, and insurance obligations.

5A. ACKNOWLEDGMENT OF SEPARATE FUNDING RESPONSIBILITIES

The Parties expressly acknowledge and agree that the project consists of distinct components with separate financial responsibilities.

PCCOF shall be exclusively responsible for fundraising and funding the Monument Installation and Monument Square components of the project, while the City shall be exclusively responsible for public funding, fundraising, appropriations, grants, and construction costs associated with the remaining municipal project components, including the restroom structure, water feature, amphitheater-related infrastructure, and other public amenities not specifically assigned to PCCOF.

Nothing herein shall obligate either Party to fund costs assigned to the other Party unless separately approved in writing.

5B. JOINT DONATION ACCOUNT AND CHARITABLE CONTRIBUTIONS

In furtherance of the partnership established by this MOU and to facilitate the receipt and administration of charitable contributions supporting the Monument Installation and Monument Square project, the Parties agree as follows:

a. The City shall establish and maintain a segregated bank account dedicated exclusively to the receipt, management, and disbursement of donations and project funds associated with the Monument Installation and Monument Square components of the project.

b. The account shall be established at a local financial institution mutually selected by the City Council of the City of Pickens and the leadership of PCCOF.

c. The account shall include four authorized signatories consisting of two representatives designated by the City and two representatives designated by PCCOF.

d. No expenditure, withdrawal, transfer, or disbursement from the account shall occur without the approval and authorization of both Parties.

e. The City shall maintain financial records and accounting for all donations, deposits, expenditures, and balances associated with the account and shall provide periodic financial reporting to PCCOF upon request.

f. The City agrees to acknowledge and receipt all charitable donations received for the project and, to the extent permitted by applicable law and Internal Revenue Service

regulations, shall provide donors with written documentation acknowledging the amount and date of each contribution, the purpose of the contribution, and that no goods or services were provided in exchange for the contribution, if applicable.

g. The Parties acknowledge their mutual intent that philanthropic contributions made pursuant to this project be administered in a manner supporting the charitable deductibility of donations under applicable federal and state tax laws; provided, however, that neither Party shall provide tax advice or guarantee the tax treatment of any individual contribution.

h. Funds within the segregated account shall be used exclusively for purposes consistent with this MOU unless otherwise approved in writing by both Parties.

6. PERPETUAL ACCESS AND MAINTENANCE EASEMENT

The City agrees to grant PCCOF a perpetual non-exclusive easement over the portion of the Property containing the Monument Installation for the purposes of access, inspection, maintenance, repairs, landscaping, and preservation of the historical and educational installation.

The easement shall run with the land and shall be memorialized in a future recorded easement document approved by the Parties.

7. LIABILITY AND INSURANCE

Each Party shall be responsible for its own acts and omissions. Nothing herein shall constitute a waiver of protections under the South Carolina Tort Claims Act.

8. TERM

This MOU shall become effective upon execution and remain in effect indefinitely unless terminated by mutual written agreement of the Parties.

9. GOVERNING LAW

This MOU shall be governed by the laws of the State of South Carolina.

SIGNATURES

CITY OF PICKENS, SOUTH CAROLINA

By: _____

Name:

Title:

Date:

PICKENS COUNTY CHARTERS OF FREEDOM ORGANIZATION

By: _____

Name:

Title:

Date:

RESOLUTION APPROVING MEMORANDUM OF UNDERSTANDING BETWEEN THE CITY OF PICKENS AND THE PICKENS COUNTY CHARTERS OF FREEDOM ORGANIZATION

WHEREAS, the City Council of the City of Pickens desires to promote civic education, tourism, and historical preservation within the community; and

WHEREAS, the Pickens County Charters of Freedom Organization has proposed the installation of historical and educational monuments featuring the Constitution of the United States, the Bill of Rights, the Declaration of Independence, the Civil Rights Act, and local historical exhibits; and

WHEREAS, the City and the Pickens County Charters of Freedom Organization desire to establish a partnership governing the responsibilities, funding, maintenance and routine upkeep responsibilities, and operation of the project through a Memorandum of Understanding;

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

1. The Memorandum of Understanding between the City of Pickens and the Pickens County Charters of Freedom Organization is hereby approved.
2. The Mayor is authorized to execute the Memorandum of Understanding and related documents necessary to carry out the intent of this Resolution.
3. City staff are authorized to establish the segregated charitable contribution account contemplated by the MOU and to administer the account consistent with the terms thereof.
4. This Resolution shall take effect immediately upon adoption.

ADOPTED by the City Council of the City of Pickens, South Carolina this ____ day of _____, 2026.

Mayor

ATTEST:

City Clerk

**City of Pickens
Council Meeting
Finance Director's Report
May 26, 2026**

**City of Pickens
Finance Department Update Report
As of May 15, 2026**

1. Audit and Financial Communications

Bound copies of the FY23/24 audit are available for pick up at the Finance Director's Office.

State Funds have been released as of 5/14/26.

Accounting software alternatives are being examined and new accounts are being established with Wells Fargo.

3. Additional Financial Reports

All standard financial reports have been completed and are attached for Council's review.

Please feel free to contact the Finance Department with any questions or requests for additional information.

Respectfully submitted,

Mandy K. Hess
Finance Director
City of Pickens



**Monthly Financial Report
Fiscal Year 2025 Through
15-May-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	\$ 5,292,783	86.5%	87.5%
Expenditures	\$ 6,122,209	\$ 5,644,205	92.2%	87.5%
Revenues Over (Under) Expenditures	\$ -	\$ (351,422)		

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	\$ 3,693,288	84.7%	87.5%
Expenditures	\$ 4,360,027	\$ 3,520,060	80.7%	87.5%
Revenues Over (Under) Expenditures	\$ -	\$ 173,228		

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	\$ 633,788	105.6%	87.5%
Expenditures	\$ 600,000	\$ 395,351	65.9%	87.5%
Revenues Over (Under) Expenditures	\$ -	\$ 238,437		

RECONCILED BANK ACCOUNT BALANCES

<i>Account</i>	<i>Balance</i>
Wells Fargo Operating Account	\$ 2,058,296
Wells Fargo Hospitality Tax Account	\$ 625,269
Wells Fargo Grant Account	\$ 20
South State Seized Account	\$ 22,145
South State PEPI Account	\$ 18,086
PD K9 Account	\$ 1,986
LGIP General Fund	\$ 888,605
LGIP Utility Fund	\$ 178,677
LGIP Hospitality	\$ 556,376
Total Cash in Bank	\$ 4,349,460



South Carolina Office of State Treasurer

Curtis M. Loftis, Jr.

Local Government Investment Pool

Statement of Account

01/01/2026 - 05/15/2026

CITY OF PICKENS PICKENS RESERVE 219 PENDLETON ST PICKENS ST 29671	Account Number:	3286
	Beginning Balance:	1,104,094.41
	Ending Balance:	888,605.03
	Average Balance:	904,130.77
	Average Interest Rate (365):	3.8734 %

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
03/31/2026	Reinvestment	2,894.81	--	885,775.47
04/30/2026	Reinvestment	2,829.56	--	888,605.03

	Funds Received	Funds Withdrawn	Interest Earned
MTD	0.00	0.00	1,328.86
YTD	559,604.69	527,113.29	33,269.56



South Carolina Office of State Treasurer

Curtis M. Loftis, Jr.

Local Government Investment Pool

Statement of Account

01/01/2026 - 05/15/2026

	Account Number:	3462
CITY OF PICKENS	Beginning Balance:	0.00
UTILITY FUND ACCOUNT	Ending Balance:	178,676.73
PO BOX 217	Average Balance:	160,462.27
PICKENS SC 29671	Average Interest Rate (365):	3.8566 %

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
03/31/2026	Reinvestment	582.05	--	178,107.75
04/30/2026	Reinvestment	568.98	--	178,676.73

	Funds Received	Funds Withdrawn	Interest Earned
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MTD	0.00	0.00	267.21
YTD	176,655.11	0.00	2,288.83



South Carolina Office of State Treasurer

Curtis M. Loftis, Jr.

Local Government Investment Pool

Statement of Account

01/01/2026 - 05/15/2026

	Account Number:	3463
CITY OF PICKENS	Beginning Balance:	0.00
HOSPITALITY ACCOUNT	Ending Balance:	556,375.77
PO BOX 217	Average Balance:	473,782.75
PICKENS SC 29671	Average Interest Rate (365):	3.8517 %

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	--	551,147.32
01/31/2026	Reinvestment	689.14	--	552,791.60
02/28/2026	Reinvestment	1,644.28	--	554,604.11
03/31/2026	Reinvestment	1,812.51	--	556,375.77
04/30/2026	Reinvestment	1,771.66	--	

	Funds Received	Funds Withdrawn	Interest Earned
--	-----------------------	------------------------	------------------------

MTD	0.00	0.00	832.01
YTD	550,458.18	0.00	6,749.60

REVENUE & EXPENDITURE STATEMENT
04/01/2026 To 05/15/2026

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				
10-4150-4010 ELECTION FILING FEES	0.00	300.00	200.00	150
10-4150-4020 SIGN AND BANNER FEES	335.00	4,348.00	75,000.00	6
10-4150-4022 ZONING FEES	0.00	50.00	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)	0.00	1,302.12	0.00	*100
10-4150-4028 FEMA HELENE/FLOOD REIMBURSEMEN	97,317.40	388,197.85	150,000.00	259
10-4150-4040 CITY RENTALS	350.00	6,650.00	8,400.00	79
10-4150-4050 FRANCHISE FEES	40,390.28	286,344.78	485,000.00	59
10-4150-4055 MERCHANTS INVENTORY	0.00	10,827.24	15,000.00	72
10-4150-4060 PROPERTY TAX	10,726.09	666,541.47	575,000.00	116
10-4150-4061 HOMESTEAD EXEMPTION TAX	0.00	0.00	47,000.00	0
10-4150-4065 LOCAL OPTION SALES TAX	798,566.76	877,397.41	1,100,000.00	80
10-4150-4070 ACCOMMODATIONS TAX	5,236.23	5,236.23	21,200.00	25
10-4150-4071 AID TO SUBDIVISIONS	48,930.39	48,930.39	40,000.00	122
10-4150-4072 MFG PVE REIMBURSEMENT PROGRAM	0.00	25.89	250.00	10
10-4150-4075 LOCAL GOVT FUND	45,938.30	45,938.30	80,000.00	57
10-4150-4080 BUSINESS LICENSE	221,339.81	415,598.56	850,000.00	49
10-4150-4082 MASC BL Tax Revenue	30,164.87	45,383.33	0.00	*100
10-4150-4084 Building Permits	2,010.00	7,975.00	0.00	*100
10-4150-4085 SCMIRF INSURANCE CLAIMS	0.00	72,342.52	0.00	*100
10-4150-4175 INTEREST INCOME	0.00	34,750.40	300,000.00	12
10-4150-4180 MISCELLANEOUS/ALL OTHER	681.50	160,764.99	120,000.00	134
10-4150-4191 HOSPITAL TAX OH REIMBURSEMENT	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	\$1,301,986.63	\$3,687,574.22	\$4,121,850.00	89
4210 Police				
10-4210-4090 SCHOOL RESOURCE OFFICER REV	70,000.00	350,000.00	336,000.00	104
10-4210-4092 School Events Revenue	5,725.00	27,797.50	0.00	*100
10-4210-4095 MUNICIPAL FINES	10,910.30	68,625.91	120,000.00	57
10-4210-4099 MISCELLEANOUS REVENUE	140.00	5,335.00	0.00	*100
10-4210-4100 GOV DEALS REVENUE	0.00	3,750.00	0.00	*100
4210 Police Subtotal	\$86,775.30	\$455,508.41	\$456,000.00	100
4220 Fire Department				
10-4220-4215 IN CITY FIRE FEES	5,116.90	611,724.42	600,000.00	102
4220 Fire Department Subtotal	\$5,116.90	\$611,724.42	\$600,000.00	102
4310 Public Works				
10-4310-4099 MISCELLEANOUS REVENUE	0.00	3,100.00	0.00	*100
10-4310-4112 SANITATION INSIDE CITY	37,085.25	367,146.75	368,343.58	100
10-4310-4122 SANITATION OUTSIDE CITY	4,873.50	45,685.50	66,145.66	69
10-4310-6218 2ND ROLL CART PURCHASE	34.86	685.58	0.00	*100
4310 Public Works Subtotal	\$41,993.61	\$416,617.83	\$434,489.24	96
4510 Recreation				
10-4510-4099 MISC REVENUE	100.00	3,742.68	0.00	*100
10-4510-4135 Basketball Fees	5,384.50	30,486.50	24,000.00	127
10-4510-4140 Volleyball Fees	8,507.00	32,102.30	35,000.00	92
10-4510-4145 Baseball/Softball Fees	4,359.92	18,529.92	14,000.00	132

10-4510-4150 Football & Cheering Fees	230.00	5,986.03	20,000.00	30
10-4510-4160 Facility Rentals	400.00	7,810.01	8,000.00	98
10-4510-4170 SUMMER CAMP FEES	0.00	12,110.00	10,000.00	121
10-4510-4171 Soccer Fees	2,677.90	10,590.90	19,000.00	56
4510 Recreation Subtotal	\$21,659.32	\$121,358.34	\$130,000.00	93
Revenue Subtotal	\$1,457,531.76	\$5,292,783.22	\$5,742,339.24	92

Expenditure

4150 Administrative

10-4150-5000 ADM. SALARIES	19,637.44	200,975.26	295,701.76	68
10-4150-5005 CITY COUNCIL SALARY (1/2)	1,846.16	18,115.50	24,000.00	75
10-4150-5015 SOCIAL SECURITY	1,549.82	15,338.91	22,621.21	68
10-4150-5020 RETIREMENT-EMPLOYER	3,843.82	40,223.00	55,043.07	73
10-4150-5025 SCMIT (WORKERS COMP)	3,438.38	10,820.86	5,000.00	216
10-4150-5026 SCMIRF (LIABILITY & PROPERTY)	4,197.59	47,384.39	37,857.84	125
10-4150-5035 HEALTH & LIFE INSURANCE	16,052.31	66,385.68	35,939.45	185
10-4150-5070 Appreciation/Bonus	0.00	1,617.85	650.00	249
10-4150-6002 SFTWARE/COMP/EMAIL PER USER SUPPO	13,935.93	88,647.74	30,000.00	295
10-4150-6004 HARRIS SOFTWARE SUPPORT	916.67	27,108.34	20,000.00	136
10-4150-6005 OFFICE SUPPLIES & EXPENSES	618.22	9,412.82	5,500.00	171
10-4150-6010 PLANNING EXPENSES	0.00	11,345.00	30,000.00	38
10-4150-6015 BUILDING REPAIRS & MAINTENANCE	2,072.20	7,616.40	6,410.10	119
10-4150-6025 TRAINING/DEVELOPMENT/DUES	36.81	20,274.54	10,000.00	203
10-4150-6030 MAYOR & COUNCIL EXPENSE	125.51	18,036.27	6,000.00	301
10-4150-6035 Sponsorships/Donations	0.00	7,854.10	14,000.00	56
10-4150-6050 OFFICE UTILITIES	1,302.93	14,693.36	14,000.00	105
10-4150-6065 ELECTION EXPENSE	0.00	11,296.23	10,000.00	113
10-4150-6070 MEDIA ADVERTISING	0.00	5,384.00	3,000.00	179
10-4150-6075 PROFESSIONAL FEES	17,525.00	70,643.04	100,000.00	71
10-4150-6076 ACCOUNTING & AUDITING	30,334.50	81,701.00	100,000.00	82
10-4150-6077 ORDINANCE CODIFICATION EXPENSES	0.00	3,885.93	5,000.00	78
10-4150-6080 CLEANING SERVICE & SUPPLIES	741.14	8,083.10	5,000.00	162
10-4150-6081 BUSINESS LICENSE EXPENSE	0.00	7,583.94	5,000.00	152
10-4150-6095 MISCELLANEOUS EXPENSE	72.00	1,092.31	100.00	1,092
10-4150-6135 Code Enforcement Expenses	6,181.38	20,577.16	0.00	*100
10-4150-6180 PRE-EMPLOYMENT TESTING	0.00	727.00	0.00	*100
10-4150-6410 BANK SERVICE CHARGES	229.11	229.11	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	502.54	3,197.28	7,500.00	43
4150 Administrative Subtotal	\$125,159.46	\$943,250.65	\$853,323.43	111

4210 Police

10-4210-5000 POLICE SALARY	93,081.05	918,296.51	1,036,421.49	89
10-4210-5006 POLICE PART TIME SALARIES	67.08	14,600.74	44,994.56	32
10-4210-5010 POLICE OVERTIME	8,502.32	57,239.34	40,000.00	143
10-4210-5015 EMPLOYER SOCIAL SECURITY	7,273.91	73,350.17	80,000.00	92
10-4210-5020 RETIREMENT EMPLOYER	20,611.76	205,456.13	217,652.44	94
10-4210-5025 SCMIT (WORKERS COMP)	3,438.38	12,032.00	32,245.33	37
10-4210-5026 SCMIRF (LIABILITY & PROPERTY)	0.00	19,966.00	37,857.84	53
10-4210-5035 HEALTH & LIFE INSURANCE	22,726.48	103,612.55	141,037.92	73
10-4210-5070 APPRECIATION/BONUS	0.00	1,950.00	2,200.00	89
10-4210-6005 SUPPLIES & EXPENSE	248.51	5,283.11	10,000.00	53
10-4210-6015 BUILDING REPAIRS & MAINTENANCE	120.00	2,277.31	1,000.00	228
10-4210-6058 FIREARMS TRAINING/AMMO	0.00	2,904.62	3,500.00	83
10-4210-6075 PROFESSIONAL FEES	0.00	650.00	500.00	130

10-4210-6095 MISCELLANEOUS	200.00	3,470.89	2,000.00	174
10-4210-6120 TRAINING & PROFESSIONAL DEVELOPMEN	0.00	12,152.86	12,394.69	98
10-4210-6125 TECHNOLOGY EXPENSE	5,828.36	37,440.13	35,000.00	107
10-4210-6127 DISPATCH CENTRAL SQUARE	1,688.40	1,688.40	16,000.00	11
10-4210-6130 AUTOMOBILE EXPENSE	3,426.76	34,543.45	45,000.00	77
10-4210-6135 FUEL EXPENSE	7,523.11	48,493.75	50,000.00	97
10-4210-6140 RADIO MAINTENANCE	90.95	1,632.50	1,500.00	109
10-4210-6145 DISPATCH EXPENSE	11,950.00	35,850.00	48,000.00	75
10-4210-6150 COMMUNITY EDUCATION	0.00	1,378.48	3,000.00	46
10-4210-6155 UNIFORMS	0.00	9,702.08	5,000.00	194
10-4210-6160 HOUSING OF PRISONERS	0.00	1,325.42	10,000.00	13
10-4210-6180 PRE-EMPLOYMENT TESTING	40.00	1,217.00	1,000.00	122
10-4210-6181 ENTERPRISE LEASE EXPENSE	7,691.39	101,861.37	102,000.00	100
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	\$194,508.46	\$1,749,370.00	\$2,003,304.27	87
4220 Fire Department				
10-4220-5000 SALARIES FIREMEN	30,889.24	324,392.73	400,275.00	81
10-4220-5006 PART TIME SALARIES	5,743.70	39,544.18	59,220.00	67
10-4220-5010 OVERTIME	3,810.26	36,540.24	41,676.00	88
10-4220-5015 SOCIAL SECURITY	2,912.96	31,210.04	41,180.14	76
10-4220-5020 EMPLOYER RETIREMENT	8,586.03	90,450.82	114,335.45	79
10-4220-5025 SCMIT (WORKERS COMP)	0.00	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	20,406.57	100,312.05	97,159.88	103
10-4220-5050 VOLUNTEER FIRE	0.00	30,085.28	37,131.50	81
10-4220-5070 APPRECIATION/BONUS	0.00	1,000.00	1,200.00	83
10-4220-6002 SFTWARE/COMP/EMAIL PER USER SUPPO	304.40	5,995.74	9,000.00	67
10-4220-6005 SUPPLIES-EXPENSE	16.84	4,014.97	6,000.00	67
10-4220-6015 BUILDING REPAIRS & MAINTENANCE	638.82	6,193.15	4,500.00	138
10-4220-6016 EQUIPMENT MAINTENANCE	0.00	5,308.02	10,000.00	53
10-4220-6025 MEMBERSHIP DUES	0.00	6,321.58	4,500.00	140
10-4220-6099 MISCELLANEOUS EXPENSE	0.00	1,342.40	1,925.00	70
10-4220-6130 TRUCK EXPENSE	4,165.49	13,872.54	20,000.00	69
10-4220-6135 FUEL	2,293.00	6,296.60	9,000.00	70
10-4220-6140 RADIO MAINTENANCE	54.98	1,306.84	7,000.00	19
10-4220-6141 AIR PACK MAINT'N & SERVICE	0.00	1,732.42	7,000.00	25
10-4220-6155 FIREMEN UNIFORMS	0.00	6,019.82	7,000.00	86
10-4220-6157 TURN OUT GEAR	7,957.59	10,750.29	31,000.00	35
10-4220-6158 FIRE PREVENTION EXPENSES	0.00	874.08	3,000.00	29
10-4220-6180 PRE EMPLOYMENT TESTING	0.00	40.00	250.00	16
10-4220-6185 TRAINING EXPENSES	0.00	2,153.58	5,500.00	39
10-4220-6205 HEALTH PHYSICALS	1,129.99	7,459.99	9,200.00	81
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	0.00	3,528.61	10,000.00	35
4220 Fire Department Subtotal	\$88,909.87	\$776,691.31	\$1,033,060.38	75
4310 Public Works				
10-4310-5000 PUBLIC WORKS SALARIES	34,584.25	362,076.30	374,799.28	97
10-4310-5006 PART TIME PUBLIC WORKS SALARIES	0.00	189.00	21,840.00	1
10-4310-5010 PUBLIC WORKS OVERTIME	4,922.93	20,665.62	13,577.75	152
10-4310-5015 PUBLIC WORKS SOCIAL SECURITY	3,063.28	27,961.45	31,010.56	90
10-4310-5020 PW RETIREMENT-EMPLOYER	7,746.92	71,071.46	76,136.30	93

10-4310-5025 SCMIT (WORKERS COMP)	3,438.38	13,377.61	5,001.51	267
10-4310-5026 SCMIRF (LIABILITY & PROPERTY)	0.00	19,966.00	37,857.84	53
10-4310-5035 HEALTH & LIFE INSURANCE	12,976.43	78,134.21	78,585.80	99
10-4310-5070 APPRECIATION/BONUS	0.00	1,656.17	1,300.00	127
10-4310-6002 SFTWARE/COMP/EMAIL PER USER SUPPO	0.00	3,880.74	5,000.00	78
10-4310-6015 BUILDING REPAIRS & MAINTENANCE	1,900.40	1,900.40	0.00	*100
10-4310-6050 ELECTRICITY	9,684.92	76,148.19	74,000.00	103
10-4310-6130 TRUCK EXPENSE	2,260.92	60,256.03	40,000.00	151
10-4310-6131 EQUIPMENT EXPENSE	478.12	11,396.66	10,000.00	114
10-4310-6135 PUBLIC WORKS FUEL	8,438.20	45,729.01	30,000.00	152
10-4310-6140 SHOP ELECTRICITY	46.93	46.93	0.00	*100
10-4310-6155 PW UNIFORMS	2,851.37	11,555.24	7,000.00	165
10-4310-6180 PRE EMPLOYMENT TESTING	0.00	1,082.58	500.00	217
10-4310-6215 PW MAINT'N EXPENSE	224.77	1,091.62	8,000.00	14
10-4310-6216 DUMPSTERS/ROLLCARTS	141.20	4,331.27	6,000.00	72
10-4310-6220 SAFETY EQUIPMENT	0.00	2,454.32	3,000.00	82
10-4310-6225 COUNTY LANDFILL TIPPING FEES	10,170.80	37,295.65	50,000.00	75
10-4310-6235 CHEMICALS	447.76	603.96	4,000.00	15
10-4310-6245 SIGNS	0.00	0.00	2,000.00	0
10-4310-6255 OFFICE SUPPLIES	110.06	2,745.46	2,500.00	110
10-4310-8045 ST/SAN CAPITAL EXPENSE	12,753.69	108,185.13	102,000.00	106
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	\$116,241.33	\$965,296.48	\$989,109.04	98
4510 Recreation				
10-4510-5000 SALARIES RECREATION	19,527.72	205,267.72	248,558.00	83
10-4510-5006 PART TIME SALARIES	5,381.00	56,858.95	85,000.00	67
10-4510-5010 OVERTIME	391.14	4,941.90	5,000.00	99
10-4510-5015 RECREATION SOCIAL SECURITY	1,631.88	17,334.29	19,303.92	90
10-4510-5020 RETIREMENT-EMPLOYER	4,108.90	43,406.88	46,834.04	93
10-4510-5025 SCMIT (WORKERS COMP)	3,438.38	4,789.22	5,000.00	96
10-4510-5026 SCMIRF (LIABILITY & PROPERTY)	0.00	19,966.00	37,857.84	53
10-4510-5035 HEALTH & LIFE INSURANCE	7,239.25	36,532.54	38,042.59	96
10-4510-5070 APPRECIATION/BONUS	0.00	718.17	750.00	96
10-4510-6002 SFTWARE/COMP/EMAIL PER USER SUPPO	165.41	13,240.13	8,200.00	161
10-4510-6005 Supplies-Office	0.00	3,010.52	7,500.00	40
10-4510-6006 TRAININGS/ MEETINGS/DUES	0.00	2,718.73	3,500.00	78
10-4510-6015 BUILDING REPAIRS & MAINTENANCE ARPA	1,321.02	1,321.02	0.00	*100
10-4510-6017 PLAYGROUND MAINTENANCE	3,400.00	11,065.10	15,000.00	74
10-4510-6020 Rec Fire Replacement Expense	0.00	14,025.40	0.00	*100
10-4510-6050 ELECTRICITY & HEATING	5,897.48	63,756.46	60,000.00	106
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	720.00	39,262.11	35,000.00	112
10-4510-6270 VOLLEYBALL EXPENSE	4,545.40	24,679.83	30,000.00	82
10-4510-6275 BASEBALL EXPENSE	3,770.03	5,636.68	25,000.00	23
10-4510-6279 CHEERING EXPENSES	0.00	8,447.81	5,000.00	169
10-4510-6280 FOOTBALL EXPENSE	0.00	27,888.79	30,000.00	93
10-4510-6281 SUMMER CAMP EXPENSE	0.00	13,576.65	12,500.00	109
10-4510-6285 CONCESSIONS	0.00	978.01	2,500.00	39
10-4510-6290 SOCCER EXPENSE	3,092.70	18,067.91	15,000.00	120
10-4510-6295 EVENTS	0.00	3,064.17	4,000.00	77
10-4510-6300 RECREATION CAPITAL OUTLAY	0.00	0.00	32,630.84	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	\$64,618.67	\$641,925.62	\$845,557.23	76
4520 Public Works-Grounds				
10-4520-5000 GROUNDS MAINT. SALARIES	0.00	10,327.67	34,341.24	30
10-4520-5006 PART TIME GROUNDS 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)	3,438.38	4,789.26	0.00	*100
10-4520-5035 HEALTH & LIFE INSURANCE	265.75	3,455.05	3,340.18	103
10-4520-6015 BUILDING REPAIRS & MAINTENANCE	1,107.01	20,356.70	40,000.00	51
10-4520-6050 GROUNDS ELECTRICITY	22.49	22.49	0.00	*100
10-4520-6105 WELLNESS AND SAFETY EXPENSE	13.90	229.98	500.00	46
10-4520-6135 FUEL	3,196.35	16,788.41	8,000.00	210
10-4520-6235 CHEMICALS AND FERTILIZER	2,500.00	15,231.05	16,000.00	95
10-4520-6300 LANDSCAPING	99.29	380.76	5,000.00	8
10-4520-6310 IRRIGATION SUPPLIES	0.00	0.00	1,000.00	0
10-4520-6315 REC FIELD SETUP & MAINT	0.00	8,668.28	16,000.00	54
10-4520-6320 TRUCK AND EQUIP MAINT	358.89	10,520.51	10,000.00	105
10-4520-6321 GROUNDS MAINTENANCE	0.00	11,894.65	12,500.00	95
10-4520-6325 JANITORIAL SUPPLIES	0.00	7,046.44	10,000.00	70
10-4520-6326 TRAIL MAINTENANCE	496.32	9,078.93	8,000.00	113
10-4520-9050 Grounds Contingency	0.00	0.00	10,000.00	0
4520 Public Works-Grounds Subtotal	\$11,498.38	\$129,513.61	\$192,291.39	67
4650 Municipal Court				
10-4650-5000 MUNICIPAL COURT SALARIES	5,125.17	53,185.31	65,170.35	82
10-4650-5006 PART TIME JUDGE SALARY	0.00	520.00	12,000.00	4
10-4650-5015 SOCIAL SECURITY	374.57	3,801.75	5,903.54	64
10-4650-5020 RETIREMENT-EMPLOYER	943.53	9,854.12	14,322.82	69
10-4650-5025 SCMIT (WORKERS COMP)	0.00	1,350.88	2,500.00	54
10-4650-5035 HEALTH & LIFE INSURANCE	1,313.90	16,617.99	18,001.53	92
10-4650-5070 APPRECIATION/BONUS	0.00	100.00	165.00	61
10-4650-6002 SFTWARE/COMP/EMAIL PER USER SUPPO	41.54	2,285.17	1,500.00	152
10-4650-6050 TRAINING/TRAVEL	104.40	1,759.98	4,000.00	44
10-4650-6095 MISC EXPENSE	0.00	1,375.32	1,000.00	138
10-4650-6185 TRAINING/COURT EXPENSES	214.95	274.99	6,000.00	5
10-4650-6335 JURORS EXPENSE	0.00	510.00	5,000.00	10
10-4650-6340 PUBLIC DEFENDER	2,424.24	2,424.24	5,000.00	48
4650 Municipal Court Subtotal	\$10,542.30	\$94,059.75	\$140,563.24	67
8000 Capital Improvement/Speci				
10-8000-6024 Hurricane Helene Expenses	21,731.01	230,116.19	0.00	*100
10-8000-6025 Ice Storm Fern Expense	5,000.00	15,394.48	0.00	*100
8000 Capital Improvement/Speci Subtotal	\$26,731.01	\$245,510.67	\$0.00	*100
Expenditure Subtotal	\$638,209.48	\$5,545,618.09	\$6,057,208.98	92
11 Victims Advocate Fund 11				
Revenue				
4210 Police				
11-4210-4100 VICTIM ASSISTANCE FUND 11 REV	772.39	7,122.93	15,000.00	47
4210 Police Subtotal	\$772.39	\$7,122.93	\$15,000.00	47
Revenue Subtotal	\$772.39	\$7,122.93	\$15,000.00	47
Expenditure				
4530 Victims Assistance Fun				
11-4530-5006 PART TIME SALARIES	1,851.77	13,430.70	9,269.32	145
11-4530-5015 SOCIAL SECURITY	141.66	1,105.85	709.11	156

11-4530-5020 RETIREMENT-EMPLOYER	343.69	2,492.73	1,720.39	145
11-4530-6005 VICTIM SRV OPERATING EXPENSES	0.00	307.55	3,301.18	9
4530 Victims Assistance Fun Subtotal	\$2,337.12	\$17,336.83	\$15,000.00	116
Expenditure Subtotal	\$2,337.12	\$17,336.83	\$15,000.00	116
12 Police Special Funds				
Revenue				
4210 Police				
12-4210-4180 MISC REVENUE--POLICE DRUG FUND	3,896.37	23,795.80	0.00	*100
12-4210-4185 MISC REVENUE--POLICE CASH SEIZED	0.00	24,030.00	0.00	*100
12-4210-4200 MISC REVENUE- K-9	0.00	10,535.00	0.00	*100
12-4210-4210 GOV DEALS REVENUE	0.00	4,050.00	0.00	*100
4210 Police Subtotal	\$3,896.37	\$62,410.80	\$0.00	*100
Revenue Subtotal	\$3,896.37	\$62,410.80	\$0.00	*100
Expenditure				
4210 Police				
12-4210-6005 MISC EXPENSE--POLICE DRUG FUND	1,829.11	39,809.39	2,500.00	1,592
12-4210-6015 MISC EXPENSE--DRUG INFORMANT FUNC	0.00	2,500.00	2,500.00	100
12-4210-6025 MISC EXPENSE- K-9	0.00	623.05	0.00	*100
4210 Police Subtotal	\$1,829.11	\$42,932.44	\$5,000.00	859
Expenditure Subtotal	\$1,829.11	\$42,932.44	\$5,000.00	859
15 Hospitality Tax				
Revenue				
4155 Hospitality Bond And Admi				
15-4155-4000 HOSPITALITY TAX REVENUE	65,139.52	633,787.71	600,000.00	106
15-4155-4120 MISC REVENUE	0.00	0.00	16,200.00	0
4155 Hospitality Bond And Admi Subtotal	\$65,139.52	\$633,787.71	\$616,200.00	103
Revenue Subtotal	\$65,139.52	\$79,183.60	\$616,200.00	13
Expenditure				
4150 Administrative				
15-4150-5000 SALARIES	1,135.80	26,534.17	44,446.93	60
15-4150-5010 OVERTIME	0.00	1,140.38	1,000.00	114
15-4150-5015 SOCIAL SECURITY	0.00	1,896.70	3,467.37	55
15-4150-5020 RETIREMENT-EMPLOYER	0.00	4,741.83	8,412.31	56
15-4150-5025 SCMIT WORKERS COMP	0.00	0.00	2,500.00	0
15-4150-6004 HARRIS SOFTWARE SUPPORT	916.67	1,916.67	8,000.00	24
15-4150-6051 MAIN ST WIFI CONNECTION	0.00	2,806.73	6,500.00	43
15-4150-6052 MAINTENANCE EXPENSE	256.80	660.23	10,000.00	7
15-4150-6305 DOWNTOWN LANDSCAPING	701.18	2,859.57	10,000.00	29
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	4,690.20	25,308.69	28,000.00	90
15-4150-6961 PRA VISITOR CENTER	0.00	0.00	10,000.00	0
15-4150-6970 COMMUNITY FESTIVALS	8,100.00	8,932.88	25,000.00	36
15-4150-6971 JULY 4TH FESTIVAL	0.00	17,538.46	18,000.00	97
15-4150-6972 CHRISTMAS DECORATIONS	1,560.00	11,702.95	10,000.00	117
15-4150-6980 CHAMBER EVENTS	0.00	32,312.81	30,000.00	108
15-4150-6982 Teen Canteen Roof	93.67	19,256.13	100,000.00	19
15-4150-6987 TRANSFER TO GF FOR OH EXPENSE	0.00	228,800.00	228,800.00	100
4150 Administrative Subtotal	\$17,154.42	\$386,508.40	\$574,568.41	67
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	\$17,154.42	\$395,351.21	\$583,800.00	68

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
4220 Fire Department					
16-4220-4000 FIRE SPECIAL PROJECTS		45,132.62	45,132.62	0.00	*100
	4220 Fire Department Subtotal	\$45,132.62	\$45,132.62	\$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	\$45,132.62	\$68,207.75	\$0.00	*100

Expenditure

4220 Fire Department					
16-4220-6000 FIRE SPECIAL PROJECTS		14,700.00	19,754.30	0.00	*100
	4220 Fire Department Subtotal	\$14,700.00	\$19,754.30	\$0.00	*100
4520 Public Works-Grounds					
16-4520-6000 GROUNDS SPECIAL PROJECTS		98,000.00	98,587.00	100,000.00	99
	4520 Public Works-Grounds Subtotal	\$98,000.00	\$98,587.00	\$100,000.00	99
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	\$112,700.00	\$120,968.15	\$100,000.00	121

17 Scip 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					
60-4300-4175 O&M INTEREST EARNED		0.00	1,452.64	0.00	*100
60-4300-4500 CONNECTION FEES		1,290.00	10,980.00	18,000.00	61
60-4300-4510 SEWER REVENUE		58,533.98	576,642.74	759,625.00	76
60-4300-4515 SEWER TAPS		0.00	1,500.00	10,000.00	15
60-4300-4520 WATER REVENUE		237,528.87	2,420,654.88	2,942,402.00	82
60-4300-4525 WATER TAPS		6,600.00	77,627.47	55,000.00	141
60-4300-4530 CAPITAL IMPROVMENTS FEE		58,303.24	468,526.99	320,000.00	146
60-4300-4575 Returned Check Fee		420.00	750.00	0.00	*100
60-4300-4580 PENALTY CHARGES		5,810.00	13,785.00	0.00	*100
60-4300-4585 OVERPAYMENTS/CASH OVERAGE/SHORTF		-25.00	-25.00	0.00	*100
60-4300-4590 MISC, REVENUE/ALL OTHER		500.00	38,624.43	55,000.00	70
60-4300-4593 DEPOSIT ADJUSTMENTS		1,030.25	16,035.43	0.00	*100
60-4300-4650 RENT AT WATER PLANT RESIDENCE		1,050.00	1,050.00	0.00	*100
	4300 Utility Operations Subtotal	\$371,041.34	\$3,627,604.58	\$4,160,027.00	87
4333					
60-4333-4540 STORMWATER REVENUE FEES		1,147.68	65,683.24	200,000.00	33
	4333 Subtotal	\$1,147.68	\$65,683.24	\$200,000.00	33
	Revenue Subtotal	\$372,189.02	\$3,693,287.82	\$4,360,027.00	85

Expenditure

4300 Utility Operations					
60-4300-8000 CAPITAL IMPROVEMENTS		744.72	175,242.76	159,000.00	110
	4300 Utility Operations Subtotal	\$744.72	\$175,242.76	\$159,000.00	110
		\$744.72	\$175,242.76	\$159,000.00	110

Expenditure

4300 Utility Operations

60-4300-5000 O&M SALARIES	20,524.46	270,846.45	215,192.41	126
60-4300-5005 CITY COUNCIL SALARY (1/2)	1,846.16	18,115.50	24,000.00	75
60-4300-5010 OVERTIME	1,477.25	11,059.77	5,623.13	197
60-4300-5015 SOCIAL SECURITY EMPLOYER	1,703.07	22,763.58	16,749.03	136
60-4300-5020 SC RETIREMENT EMPLOYER	4,478.30	52,940.62	40,635.49	130
60-4300-5025 SCMIT (WORKERS COMP)	3,438.38	10,820.86	5,000.00	216
60-4300-5026 SCMIRF (LIABILITY & PROPERTY)	0.00	19,966.00	37,857.84	53
60-4300-5035 HEALTH & LIFE INSURANCE	4,638.00	27,302.78	21,054.86	130
60-4300-5070 CHRISTMAS EXPENSE	0.00	795.74	1,330.00	60
60-4300-6002 SFTWARE/COMP/EMAIL PER USER SUPPO	1,884.80	52,483.96	40,000.00	131
60-4300-6004 HARRIS SOFTWARE SUPPORT	916.66	20,916.66	20,000.00	105
60-4300-6005 OFFICE SUPPLIES & MAIN'T	3,582.39	11,274.36	4,000.00	282
60-4300-6011 UB PRINTING & MAILING	3,225.74	31,042.69	40,000.00	78
60-4300-6012 POSTAGE MACHINE & MISC POSTAGE	765.70	5,873.55	2,500.00	235
60-4300-6015 FLEET MAINTENANCE	1,264.13	15,663.02	10,000.00	157
60-4300-6016 BUILDING REPAIRS & MAINTENANCE	216.91	1,260.65	10,500.00	12
60-4300-6017 EQUIPMENT RENTALS	224.11	3,972.63	5,000.00	79
60-4300-6025 DUES, SCHOOLS & MEETINGS	0.00	750.00	0.00	*100
60-4300-6050 POWER	4,249.76	45,429.74	15,000.00	303
60-4300-6071 TRAINING/PROFESSIONAL DEVELOPMENT	50.00	1,685.89	2,000.00	84
60-4300-6076 ACCOUNTING & AUDITING	12,766.50	28,729.00	0.00	*100
60-4300-6135 FLEET FUEL	3,885.71	3,885.71	0.00	*100
60-4300-6155 O & M UNIFORMS	298.85	10,173.00	5,000.00	203
60-4300-6180 PRE-EMPLOYMENT TESTING	80.00	447.00	500.00	89
60-4300-6181 ENTERPRISE LEASE EXPENSE	563.75	563.75	0.00	*100
60-4300-6220 SAFETY EXPENSES	76.98	733.32	8,500.00	9
60-4300-6390 SHOP - ELECTRICITY & GAS	46.92	46.92	0.00	*100
60-4300-6410 BANK FEES	466.31	1,119.79	0.00	*100
60-4300-6415 WATER/SEWER CHEMICALS	0.00	566.43	10,000.00	6
60-4300-6419 GRASS AND SEEDING	128.40	642.72	6,000.00	11
60-4300-6420 ASPHALT PATCHING	222.00	5,645.81	7,500.00	75
60-4300-6421 PUMP STATION MAINTENANCE	12,169.28	99,500.08	96,000.00	104
60-4300-6422 LIFT STATION MAINTENANCE	0.00	21,162.55	20,000.00	106
60-4300-6430 O&M EQUIPMENT & SUPPLIES	432.55	3,461.16	3,000.00	115
60-4300-6431 WTR. METERS & BOXES	63,496.36	227,262.50	442,000.00	51
60-4300-6432 PIPES AND PARTS	22,972.73	94,106.93	95,000.00	99
60-4300-6433 MISC EXPENSE	72.00	1,026.34	2,500.00	41
60-4300-6434 WATER LINE CONTINGENCY	0.00	0.00	5,000.00	0
60-4300-6470 ENGINEERING EXPENSE	0.00	86.94	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	0.00	37,916.58	50,000.00	76
4300 Utility Operations Subtotal	\$172,164.18	\$1,184,653.92	\$1,312,442.76	90

4320 Wastewater

60-4320-5000 WASTE WATER SALARIES	10,229.26	115,515.10	215,192.41	54
60-4320-5015 SOCIAL SECURITY	823.87	8,342.59	16,749.03	50
60-4320-5020 SC STATE RETIREMENT-EMPLOYER	2,081.34	19,852.87	40,635.49	49
60-4320-5025 SCMIT (WORKERS COMP)	3,385.38	3,385.38	3,825.67	88
60-4320-5026 SCMIRF (LIABILITY & PROPERTY)	0.00	19,966.00	37,857.84	53
60-4320-5035 HEALTH & LIFE INSURANCE	4,530.03	5,222.43	20,969.21	25
60-4320-6010 CWS O&M FEES	34,729.42	159,537.52	202,307.28	79
60-4320-6050 POWER - WASTE WATER	7,371.03	62,705.72	80,000.00	78

60-4320-6220 SAFETY WASTEWATER	60.00	60.00	0.00	*100
60-4320-6235 CHEMICALS/WASTE WATER	714.03	714.03	7,000.00	10
60-4320-6435 DHEC FEES	0.00	7,830.00	0.00	*100
60-4320-6440 SLUDGE DISPOSAL	928.51	13,576.47	40,000.00	34
60-4320-6450 WASTE WATER MAINTENANCE	0.00	21,064.45	30,000.00	70
60-4320-6455 LAB SUPPLIES / TESTING EXPENSE	1,182.02	13,322.20	12,000.00	111
4320 Wastewater Subtotal	\$66,034.89	\$451,094.76	\$706,536.93	64
4330 Water Distribution				
60-4330-5000 WATER DIST SALARIES	10,229.26	116,537.18	215,192.41	54
60-4330-5010 WATER DIST OVERTIME	1,477.25	9,917.43	5,623.13	176
60-4330-5015 SOCIAL SECURITY/EMPLOYER	823.87	9,691.36	16,749.03	58
60-4330-5020 SC STATE RETIREMENT-EMPLOYER	2,081.34	22,823.66	40,635.49	56
60-4330-5025 SCMIT (WORKERS COMP)	3,491.34	3,491.34	5,000.00	70
60-4330-5026 SCMIRF (LIABILITY & PROPERTY)	0.00	19,966.00	37,857.84	53
60-4330-5035 HEALTH & LIFE INSURANCE	5,084.20	9,009.53	20,969.21	43
60-4330-6002 SFTWARE/COMP/EMAIL PER USER SUPPO	0.00	6,414.92	10,000.00	64
60-4330-6050 POWER WATER DIST	2,042.83	18,741.09	10,000.00	187
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	51,102.50	536,954.81	588,000.96	91
60-4330-6455 LAB TEST & SUPPLIES	1,101.00	4,398.23	0.00	*100
60-4330-6475 WATER PLANT MAINTENANCE	50.00	2,859.53	10,000.00	29
60-4330-6515 MISC EXPENSE	475.00	475.00	0.00	*100
4330 Water Distribution Subtotal	\$77,958.59	\$779,860.08	\$993,028.07	79
4800 Bonds				
60-4800-8576 2021A W&S BOND INTEREST	32,483.35	295,000.12	405,012.70	73
60-4800-8577 2021B W&S BOND INTEREST	25,841.65	235,224.83	404,136.80	58
4800 Bonds Subtotal	\$58,325.00	\$530,224.95	\$809,149.50	66
Expenditure Subtotal	\$374,482.66	\$2,945,833.71	\$3,821,157.26	77
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 EXPENSE	3,732.33	17,098.59	0.00	*100
61-6010-6605 STORMWATER OPERATING EXPENSES	0.00	750.52	0.00	*100
61-6010-6625 FACILITY EROSION CONTROL	0.00	1,264.30	0.00	*100
6010 Stormwater Subtotal	\$3,732.33	\$19,113.41	\$0.00	*100
Expenditure Subtotal	\$3,732.33	\$19,113.41	\$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	0.00	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	\$0.00	\$7,725.67	\$0.00	*100

Expenditure Subtotal

\$0.00

\$7,725.67

\$0.00 *100

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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 and City Council
FROM: Tim O'Briant, City Administrator
DATE: May 21, 2026
RE: FY 2026–2027 Budget Draft Presentation and Summary

Attached for Council review and discussion is the current working draft of the City of Pickens Fiscal Year 2026–2027 budget. This draft budget reflects ongoing efforts to stabilize City finances, improve long-term sustainability, address recommendations identified in the City's Annual Financial Statements and audit process, and align operating and capital expenditures with applicable Governmental Accounting Standards Board (GASB) principles and best practices.

The proposed budget continues the City's transition toward more accurate fund accounting practices, clearer segregation of capital expenditures from operating costs, and improved transparency regarding enterprise fund operations and interfund obligations. The draft also reflects implementation of structural and accounting recommendations identified through the FY 2024 audit and financial statement process, including improved treatment of capital assets, enterprise operations, and interfund activities.

Major changes and highlights contained within the working draft budget include:

- Addition of a proposed 3% Cost of Living Adjustment (COLA) for City employees effective July 1, 2026.
- Proposed transfer of sanitation operations from the General Fund to the Utility Enterprise Fund to more accurately align sanitation operations with enterprise accounting principles and user-fee-supported services.
- Inclusion of structured repayment provisions to reimburse the Utility Fund for prior interfund advances and support provided to governmental operations, improving transparency and long-term Utility Fund stability. The FY 2024 Annual Financial Statements reflected substantial internal balances between governmental and enterprise activities.
- Continued segregation of capital improvement expenditures from operating expenditures in accordance with GASB guidance related to capitalization, depreciation, and enterprise accounting treatment.

- Expanded Capital Improvement Plan (CIP) tracking by fund to better distinguish recurring operational expenses from one-time capital investments.
- Identification and proposed reclassification of major equipment, infrastructure, and utility system expenditures that qualify as capital assets under GASB capitalization standards.
- Continued emphasis on rebuilding General Fund stability and reducing reliance on non-recurring revenues, consistent with concerns noted in the FY 2024 audit regarding recurring General Fund losses and financial sustainability.
- Preservation of restricted Hospitality Tax and other special revenue funds for statutorily authorized tourism, recreation, infrastructure, and related eligible expenditures.

Major proposed capital and infrastructure expenditures reflected within the working draft include:

- Utility infrastructure improvements and system upgrades.
- Water and sewer capital projects and related equipment.
- Vehicle and equipment replacement planning.
- Recreation and parks capital improvements.
- Streets, sanitation, and public works equipment purchases.
- Downtown and tourism-related capital projects funded through restricted Hospitality Tax revenues.
- Continued tracking and segregation of grant-funded capital projects.

The attached document remains a working draft and is subject to additional revisions based upon Council direction, updated revenue projections, personnel adjustments, capital project prioritization, and year-end financial information.

Budget Totals

CASH POSITION ANALYSIS FY26-27

Cash On Hand	As of 5/15/26	Projected FY26-27	CAPEX FY26-27	Ending Cash on Hand
General Fund LGIP	\$888,605.03	\$2,347,013.18	\$458,017.50	\$1,888,995.68
Hospitality Fund LGIP	\$556,375.77	\$1,164,632.59	\$900,000.00	\$264,632.59
Utility Fund LGIP	\$178,676.73	\$2,684,286.55	\$1,298,867.50	\$1,385,419.05
Wells Fargo HF Operating	\$625,269.00	\$20,000.00	-	\$20,000.00
Wells Fargo GF Operating	\$2,058,269.00	\$500,000.00	-	\$500,000.00
Receivable '25 STO Suspens	\$850,000.00	-	-	-
TOTAL ALL FUNDS	\$5,157,195.53	\$6,715,932.32	\$2,656,885.00	\$4,059,047.32

OPERATING COST PER DAY		FUND BLANCE/RESERVES	
Utilities and Sanitation	\$14,149.09	Restricted Funds UF	\$828,840.49
General Fund	\$15,265.49	Restricted Funds GF	\$1,057,721.53
TOTAL	\$29,414.58	Unrestricted Funds	\$2,172,485.30

OPERATING CASH IN RESERVE:

All Funds Coverage Days: **138**
 Months/Weeks Coverage: **4.47 months/19.5weeks**

FY 26-27 HIGHLIGHTS

- 3% COLA
- Adds Sanitation to UF
- Trash truck payoff
- GF repays UF \$1.2M

FY2026-2027 BUDGET TOTALS	2023-2024	2024-2025	2025-2026	2026-2027
GF Revenues	\$4,880,917.26	\$5,291,883.80	\$6,122,208.98	\$5,722,043.72
GF Expenses	\$4,880,917.26	\$5,291,883.80	\$6,122,208.98	\$5,571,904.57
SURPLUS/DEFICIT	\$0.00	\$0.00	\$0.00	\$150,139.15
NOTE: Transfer of FB to UF (Repayment)				-\$1,200,000.00
Hospitality Revenue	\$590,000.00	\$1,200,000.00	\$600,000.00	\$750,000.00
Hospitality Expense	\$590,000.00	\$1,200,000.00	\$600,000.00	\$747,012.18
SURPLUS/DEFICIT	\$0.00	\$0.00	\$0.00	\$2,987.82
UF Revenue	\$5,656,767.88	\$5,149,413.96	\$4,360,027.00	\$6,073,027.00
UF Expense	\$5,656,767.88	\$5,149,413.96	\$4,360,027.00	\$5,164,417.18
SURPLUS/DEFICIT	\$0.00	\$0.00	\$0.00	\$908,609.82
NOTE: Transfer of FB from GF (Reimbursement)				\$1,200,000.00
ALL OPEX TOTALS	\$11,127,685.14	\$11,641,297.76	\$11,082,235.98	\$11,483,333.93
CAPEX TOTALS	N/A	N/A	N/A	\$2,656,885.00
BUDGET TOTALS	\$11,127,685.14	\$11,641,297.76	\$11,082,235.98	\$14,140,218.93

REVENUE SUMMARY

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	\$40,000.00
	Business License	\$750,000.00	\$850,000.00	\$500,000.00
	MASC BL Collections			\$500,000.00
	Election Fees	\$0.00	\$200.00	\$0.00
	Franchise Fees	\$275,000.00	\$485,000.00	\$497,000.00
	Homestead Exemption Tax	\$45,000.00	\$47,000.00	\$48,500.00
	Hospitality Tax Reimbursement	\$115,000.00	\$228,800.00	\$115,000.00
	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	\$15,000.00
	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	\$50,000.00
	Utility and Sanitation HQ lease			\$315,000.00
	School Resource Reimbursement	\$280,000.00	\$336,000.00	\$336,000.00
	SCMIT Refund(Wcomp)	\$26,000.00	\$26,000.00	\$26,000.00
	Hospitality Tax public safety 5% levy			\$152,119.10
	All other	\$140,984.60	\$120,000.00	\$130,000.00
	Utility Fund Transfer Capital Improvement	\$581,239.78	\$379,869.74	\$112,774.62
	FEMA			\$399,000.00
	ARPA transfer PW			
	Total General Fund	\$4,699,312.80	\$5,087,719.74	\$5,722,043.72
FF	Fire Fees	\$217,915.00	\$600,000.00	\$620,000.00
HF	Hospitality Tax	\$1,200,000.00	\$600,000.00	\$750,000.00
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
	Sanitation Inside Fees	\$340,656.00	\$368,343.58	\$370,000.00
	Sanitation Outside Fees	\$34,000.00	\$66,145.66	\$68,000.00
	Capital Improvements Fee	\$300,000.00	\$320,000.00	\$320,000.00
	Stormwater Fees (combined)	\$100,000.00	\$200,000.00	\$275,000.00
	GF DUE TO UF REPAYMENT			\$1,200,000.00
	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	\$5,524,069.96	\$4,794,516.24	\$6,073,027.00
VF	Victims Advocate Fund	\$15,000.00	\$15,000.00	\$27,405.18
	Total Revenue Budget	\$11,438,382.76	\$11,097,235.98	\$13,192,475.90
	CIP	\$876,920.78	\$145,000.00	\$2,656,885.00
	UF Reserves 16%	\$823,906.23	\$697,604.32	\$828,840.49

REVENUE SUMMARY

GF Reserves 24%	\$1,270,052.12	\$1,429,383.60	\$1,057,721.53
Unrestricted Cash	\$50,000.00	\$50,000.00	\$2,172,485.30
Expense History	\$8,313,831.08	\$10,974,295.24	\$11,148,559.31
	FY 25 Budget	FY26 Budget	FY27 Budget
Revenue Total	\$11,656,298	\$10,917,792	\$13,192,476
Expense Total	\$11,606,297	\$10,821,292	\$11,148,559
OPEX SURPLUS	\$50,000.76	\$96,500.00	\$1,061,736.79

Expenditures Totals

City of Pickens Expenditures by Department FY 26/27 Budget

Fund	Department	FY25-26	FY 26-27 Budget	Increase / (Decrease)	
				\$	%
GF	Administration	\$853,323.43	\$909,438.93	\$56,115.50	7%
	Police	\$1,872,304.27	\$1,984,662.66	\$112,358.39	6%
	Fire	\$990,560.38	\$437,719.27	-\$552,841.11	-56%
	Grounds	\$209,901.39	\$216,595.85	\$6,694.46	3%
	Recreation	\$777,557.23	\$659,974.23	-\$117,583.00	-15%
	Court	\$140,563.24	\$136,208.68	-\$4,354.56	-3%
	DUE FROM GF TO UF		\$1,200,000.00		
	Victim Advocate	\$15,000.00	\$27,304.95	\$12,304.95	82%
	Total General Fund	\$4,859,209.94	\$5,571,904.57	\$712,694.63	15%
HF	Hospitality	\$536,300.00	\$747,012.18	\$210,712.18	39%
UF	Operations	\$681,387.90	\$1,554,118.52	\$872,730.62	128%
	Water Quality Control	\$706,536.93	\$939,696.44	\$233,159.51	33%
	Waste Water Treatme	\$2,406,101.93	\$600,000.00	-\$1,806,101.93	-75%
	Sanitation Services	\$975,609.04	\$926,678.10	-\$48,930.94	-5%
	W&S Bond Debt Servic	\$809,149.50	\$809,149.50	\$0.00	0%
	Total Utility Fund	\$5,578,785.30	\$4,829,642.56	-\$749,142.74	-13%
	Total All Funds	\$10,974,295.24	\$11,148,559.31	\$174,264.06	2%

CAPITAL IMPROVEMENT PLAN (CIP)

Account code	Project	Fund	Description	Funding Src.	Amount
10-4220-6157	TURN OUT GEAR	Gf	Replacement firefighter turnout gear and PPE to maintain NFPA compliance and firefighter safety readiness	GF CIP and Operating Surplus	\$31,000.00
10-4210-6002	CENTRAL SQUARE	GF	Annual licensing, hosting, and support costs for CentralSquare public safety software systems	GF CIP and Operating Surplus	\$20,000.00
10-4210-6185	TASER EQUIPMENT	GF	Purchase and replacement of TASER devices, batteries, cartridges, and related law enforcement equipment	GF CIP and Operating Surplus	\$5,000.00
10-4210-	AXON	GF	Body camera, evidence management, and digital records platform subscription and equipment costs	GF CIP and Operating Surplus	\$80,000.00
	Capital Outlay-ERT	GF	Breaching equipment equipment and active shooter suppression	GF CIP and Operating Surplus	\$13,000.00
10-4210-6190	VEHICLE TECHNOLOGY	GF	In-car cameras, MDTs, radios, GPS, and vehicle-mounted police technology systems	GF CIP and Operating Surplus	\$15,000.00
10-4150-8050	Soccer Field Rehabilitation	GF	Rehabilitation and improvement of municipal soccer field facilities and related infrastructure	GF CIP and Operating Surplus	\$50,000.00
10-4155-6002	Software/comp/email	GF	Citywide software subscriptions, computer systems, email services, and technology support	GF CIP and Operating Surplus	\$13,250.00
10-4150-	PHONE SYSTEMS	GF	Improvement and modernization of municipal telephone and communications systems	GF CIP and Operating Surplus	\$12,500.00

CAPITAL IMPROVEMENT PLAN (CIP)

10-4150-6002	SFTWARE/COMP/EMAIL	GF	Information technology software licensing, cloud services, and communication platforms	GF CIP and Operating Surplus	\$46,000.00
	Capital Vehicle Lease	GF	Lease payments for municipal vehicle acquisitions and fleet replacement program	GF CIP and Operating Surplus	\$152,267.50
10-4150-6004	HARRIS SOFTWARE SUPPORT	GF	Annual maintenance, support, and licensing for Harris municipal software systems	GF CIP and Operating Surplus	\$20,000.00
GF Total					\$458,017.50
	Rec.Center HVAC	HF	HVAC replacement and facility climate control improvements at Recreation Center	HF CIP and Operating Surplus restricted to tourism	\$250,000.00
10-4520-####	Property Acquisition	HF	Acquisition of property for tourism, recreation, or economic development purposes	HF CIP and Operating Surplus restricted to tourism	\$275,000.00
10-4520-####	Ampitheater CAPEX	HF	Capital improvements and infrastructure upgrades for amphitheater facilities to include water feature, restrooms building and Charters of Freedom monument	HF CIP and Operating Surplus restricted to tourism	\$300,000.00
	Restroom Trailer	HF	Purchase of portable restroom trailer for event and tourism support	HF CIP and Operating Surplus restricted to tourism	\$75,000.00
HF Total					\$900,000.00
60-4300-6431	WTR. METERS & BOXES	UF	Replacement and expansion of water meters, meter boxes, and associated utility infrastructure	UF CIP and Operating Surplus	\$470,000.00

CAPITAL IMPROVEMENT PLAN (CIP)

60-4300-6470	ENGINEERING EXPENSE	UF	Engineering, design, permitting, and construction administration for utility capital-projects	UF CIP and Operating Surplus	\$50,000.00
	SCADA	UF	Supervisory Control and Data Acquisition system upgrades and utility automation improvements	UF CIP and Operating Surplus	\$168,600.00
	Trash truck payoff	UF	Debt service principal payoff for sanitation vehicle financing	UF CIP and Operating Surplus	\$300,000.00
10-4310-6216	DUMPSTERS/ROLLCARTS	UF	Purchase and replacement of sanitation dumpsters and residential roll carts	UF CIP and Operating Surplus	\$8,000.00
60-4300-6421	PUMP STATION IMPROVEMENTS	UF	Rehabilitation and improvement of wastewater pump station infrastructure	UF CIP and Operating Surplus	\$95,000.00
	Replacement UTV		Polaris model UTV used by UF to monitor and maintain remote water/sewer rights of way and for grabage collection during city events		\$30,000.00
60-4300-6422	LIFT STATION IMPROVEMENTS	UF	Rehabilitation and modernization of sewer lift station facilities and equipment	UF CIP and Operating Surplus	\$25,000.00
	Capital Vehicle Lease	UF	Lease payments associated with utility and sanitation fleet replacement	UF CIP and Operating Surplus	\$152,267.50
UF Total					\$1,298,867.50
					ALL CAPEX \$2,656,885.00

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	\$220,117.28
10-4150-5015	SOCIAL SECURITY	\$10,918.18	\$22,621.21	\$17,631.08
10-4150-5020	RETIREMENT-EMPLOYER	\$26,925.78	\$55,043.07	\$42,775.54
10-4150-5025	SCMIT (WORKERS COMP)	\$5,000.00	\$5,000.00	\$665.00
10-41-50-5035	Health Insurance		\$35,939.45	\$45,636.58
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
10-4150-6005	OFFICE SUPPLIES &	\$5,500.00	\$5,500.00	\$5,500.00
10-4150-6015	BUILDING REPAIRS &	\$15,000.00	\$6,410.10	\$8,000.00
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	\$70,000.00
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 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		\$511,335.36	\$729,323.43	\$568,443.32
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 TRAINING			\$10,000.00
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	\$8,000.00
Mayor- Council Div.		\$39,000.00	\$44,000.00	\$74,963.68

ADMINISTRATION

Planning and Codes Compliance Division			
10-4155-6010	PLANNING EXPENSES	\$30,000.00	\$30,000.00
10-4155-5000	SALARIES		\$170,380.00
10-4155-6075	PROFESSIONAL FEES		
10-4155-5015	SOCIAL SECURITY		\$8,332.72
10-4155-5020	RETIREMENT-EMPLOYER		\$21,714.49
10-4155-5025	SCMIT (WORKERS COMP)		\$507.00
10-4155-5035	HEALTH & LIFE INSURANCE		\$6,822.72
10-4155-4070	Appreciation/Bonus		\$450.00
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		\$15,000.00
Division Totals		\$30,000.00	\$30,000.00
Contingency			\$16,000.00
Administration Totals		\$580,335.36	\$853,323.43

	\$580,335.36	\$853,323.43	\$909,438.93
% Difference		WO CAPEX	7%
		With Capex	16%

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	\$412,283.25
10-4220-5006	PART TIME SALARIES	\$55,891.56	\$59,220.00	\$60,996.60
10-4220-5010	OVERTIME	\$41,617.35	\$41,676.00	\$42,926.28
10-4220-5015	SOCIAL SECURITY	\$33,229.83	\$41,180.14	\$42,415.55
10-4220-5020	EMPLOYER RETIREMENT	\$92,261.66	\$114,335.45	\$117,765.51
10-4220-5025	SCMIT (WORKERS COMP)	\$10,146.00	\$11,441.23	\$16,199.00
10-4220-5026	SCMIRF (LIABILITY & PROPERTY)	\$37,857.84	\$37,857.84	\$45,636.58
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	\$37,131.50
10-4220-5070	APPRECIATION/BONUS	\$1,200.00	\$1,200.00	\$1,200.00
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	\$2,000.00	\$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
10-4220-6099	MISCELLANEOUS EXPENSE	\$1,000.00	\$1,925.00	\$1,925.00
10-4220-6130	TRUCK EXPENSE	\$20,000.00	\$20,000.00	\$20,000.00
10-4220-6135	FUEL	\$10,000.00	\$9,000.00	\$10,000.00
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
10-4220-6158	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	
10-4220-8050	Capital Improvement Plan	\$46,398.22	\$12,630.00	\$0.00
10-4220-9050	Fire Contingency	\$11,724.00	\$10,000.00	\$15,000.00
16-4220-6000	Emergency Preparedness			\$17,000.00
	Fire Station Site Study			\$50,000.00
		\$835,535.95	\$990,560.38	
		\$835,535.95	\$990,560.38	\$1,057,719.27
			GF Total	\$437,719.27
			FIRE FUND Total	\$620,000.00

HOSPITALITY

HOSPITALITY

26-27 FY Budget

Account	Description	FY24-25	FY25-26	FY26-27
15-4150-5000	SALARIES	\$42,233.69	\$44,446.93	\$98,755.01
15-4150-5006	PART-TIME			\$0.00
10-4150-6321	GROUNDS MAINTENANCE	\$10,000.00	\$12,500.00	\$15,000.00
10-4150-6017	PLAYGROUND MAINT		\$15,000.00	\$15,000.00
10-4150-6016	PARKS & TRAIL MAINT		\$15,000.00	\$15,000.00
10-4150-6325	JANITORIAL SUPPLIES	\$5,000.00	\$10,000.00	\$10,000.00
10-4150-8050	Capital Improvement Plan	\$46,368.24	\$0.00	
15-4150-5010	OVERTIME	\$819.00	\$1,000.00	\$1,554.13
15-4150-5015	SOCIAL SECURITY	\$3,293.54	\$3,467.37	\$6,295.46
15-4150-5020	RETIREMENT-EMPLOYER	\$10,690.59	\$8,412.31	\$15,525.85
15-4150-5025	SCMIT WORKERS COMP		\$2,500.00	\$2,122.00
15-4150-5035	HEALTH & LIFE INSURANCE	\$5,781.20	\$5,441.80	\$13,559.04
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			\$100,000.00
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
15-4150-6963	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	\$25,000.00
15-4150-6972	CHRISTMAS DECORATIONS	\$10,000.00	\$10,000.00	\$5,000.00
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	Hospitality Tax Publice Safety levy			\$152,469.10
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	\$115,000.00
15-5000-8507	TI Consumer Fund Loan		\$9,231.59	\$9,231.59
Add Account	CAPITAL PROJECTS			
15-4150 Hospitality Total		\$641,156.08	\$536,300.00	\$747,012.18

MUNICIPAL COURT

EXPENDITURE BUDGET VERSION REPORT

26-27 FY Budget

per diem added to salary

Account	Description	FY24-25		FY 25-26		FY26-27
10-4650-5000	MUNICIPAL COURT SALARIES	\$ 49,753.60	\$	65,170.35	\$	67,142.82
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	\$	6,054.43
10-4650-5020	RETIREMENT-EMPLOYER	\$ 11,794.44	\$	14,322.82	\$	14,688.91
10-4650-5025	SCMIT (WORKERS COMP)	\$ 1,175.26	\$	2,500.00	\$	878.00
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	\$	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
	CONTINGENCY				\$	2,043.00
4650 MUNICIPAL		\$117,950.63		\$140,563.24		\$136,208.68

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	\$183,009.62
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	\$13,834.77
10-4510-5020	RETIREMENT-EMPLOYER	\$41,562.35	\$46,834.04	\$34,251.38
10-4510-5025	SCMIT (WORKERS COMP)	\$4,207.80	\$5,000.00	\$9,537.00
10-4510-5026	SCMIRF (LIABILITY & PROPERTY)	\$37,857.84	\$37,857.84	\$45,636.58
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	\$10,000.00
16-4510-6001	JC PARK RESTROOM PROJECT 2016			
16-4510-6004	CONSERFUND LOAN EXPENSE			
4510 RECREATION		\$822,695.65	\$777,557.23	\$659,974.23

4520 GROUNDS

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

RECREATION DEPT.

10-4520-6105	WELLNESS AND SAFETY EXPENSE		\$500.00	\$750.00
10-4520-6025	DUES/SCHOOLS/MEETINGS			\$3,000.00
10-4520-6135	FUEL		\$8,000.00	\$8,000.00
\$957,211.00	Enterprise Lease			\$11,000.00
10-4520-6015	BUILDING REPAIRS & MAINT			\$10,000.00
10-4520-6145	FIELD LIGHTING		\$8,000.00	\$8,000.00
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
16-4520-6000	GROUNDS SPECIAL PROJECTS		\$100,000.00	
4520 GROUNDS		\$10,500.00	\$209,901.39	\$216,595.85

UTILITY AND SANITATION

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	\$380,905.98
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	\$15,316.50
60-4300-5015	SOCIAL SECURITY EMPLOYER	\$21,342.46	\$16,749.03	\$27,828.49
60-4300-5020	SC RETIREMENT EMPLOYER	\$51,779.85	\$40,635.49	\$71,298.65
60-4300-5022	WATER-PENSION EXPENSE			
60-4300-5025	SCMIT (WORKERS COMP)	\$6,528.00	\$5,000.00	\$17,679.00
60-4300-5026	SCMIRF (LIABILITY & PROPERTY)	\$37,857.84	\$37,857.84	\$45,636.58
60-4300-5070	Appreciation/Bonus	\$1,300.00	\$1,330.00	\$1,220.00
60-4300-6076	ACCOUNTING & AUDITING			\$100,000.00
60-4300-6050	HEALTH INSURANCE			\$56,733.32
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	\$10,000.00
	EPA Lead Service Line Surbey			\$45,000.00
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	\$5,000.00
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	\$30,000.00
60-4300-6050	POWER		\$15,000.00	\$50,000.00
60-4300-6430	O&M EQUIPMENT & SUPPLIES		\$3,000.00	\$3,000.00
60-4300-6432	PIPES & PARTS		\$95,000.00	\$95,000.00
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	
60-4300-6475	CONTINGENCY		\$20,000.00	\$80,000.00
60-4300-6500	UTILITY LOCATE SERVICES			\$3,000.00
60-4300-####	133 Railroad HQ lease (\$9/sf, 35,000SF)			\$315,000.00
4300 UTILITY OPERATIONS		\$556,660.34	\$681,387.90	\$1,554,118.52
Subtotal:				

UTILITY AND SANITATION

4330-WATER QUALITY CONTROL

Account	Description	FY24-25	FY25-26	FY26-27
60-4320-5000	WASTE WATER SALARIES	\$116,930.00	\$215,192.41	\$380,905.98
60-4320-5015	SOCIAL SECURITY	\$8,945.15	\$16,749.03	\$27,828.49
60-4320-5020	SC STATE RETIREMENT-EMPLOYER	\$22,342.52	\$40,635.49	\$71,298.65
60-4320-5025	SCMIT (WORKERS COMP)		\$3,825.67	\$17,679.00
60-4320-5026	SCMIRF (LIABILITY & PROPERTY)	\$37,857.84	\$37,857.84	\$45,636.58
60-4320-5035	HEALTH & LIFE INSURANCE	\$16,145.16	\$20,969.21	\$55,421.24
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	\$20,000.00
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 QUALITY CONTROL		\$1,038,383.59	\$706,536.93	\$939,696.44
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	
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	\$600,000.00
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	\$600,000.00

UTILITY AND SANITATION

Sanitation Division

10-4310-5000	sanitation services SALARIES	\$427,882.63	\$374,799.28	\$426,771.70
10-4310-5006	PART TIME sanitation services SALARIES		\$21,840.00	
10-4310-5010	sanitation services OVERTIME	\$8,500.00	\$13,577.75	\$15,389.00
10-4310-5015	sanitation services SOCIAL SECURITY	\$33,542.28	\$31,010.56	\$33,354.92
10-4310-5020	sanitation services RETIREMENT-EMPLOYER	\$82,580.93	\$76,136.30	\$82,065.02
10-4310-5025	SCMIT (WORKERS COMP)	\$5,001.51	\$5,001.51	\$25,940.00
10-4310-5026	SCMIRF (LIABILITY & PROPERTY)	\$37,857.84	\$37,857.84	\$45,636.58
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	\$80,000.00
10-4310-6130	TRUCK EXPENSE	\$30,000.00	\$40,000.00	\$20,000.00
10-4310-6131	EQUIPMENT EXPENSE	\$12,000.00	\$10,000.00	\$12,000.00
10-4310-6135	sanitation services FUEL	\$40,000.00	\$30,000.00	\$20,000.00
10-4310-6	Trash Truck	\$3,000.00		\$0.00
10-4310-6155	sanitation services UNIFORMS	\$7,000.00	\$7,000.00	\$7,000.00
10-4310-6180	PRE EMPLOYMENT TESTING	\$1,000.00	\$500.00	\$1,000.00
10-4310-6215	sanitation services MAINT'N EXPENSE	\$8,000.00	\$8,000.00	\$5,000.00
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 sanitation services Subtotal:		\$911,157.38	\$975,609.04	\$926,678.10

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	
	Utility 5% Franchise fee			\$222,000.00
60-4300	Utility Transfer	\$581,239.78	\$379,869.74	\$112,774.62
	Other Utilities Total	\$949,902.91	\$1,189,019.24	\$1,143,924.12

Total UtilityBudget Total	\$5,502,237.08	\$4,983,046.00	\$5,164,417.18
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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	\$18,370.00
11-4530-5015	SOCIAL SECURITY	\$709.11	\$709.11	\$1,405.31
	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	\$15,000.00	\$27,304.95
	Subtotal:			

GENERAL FUND 10-YEAR PROJECTION

Year	Base Revenue	Tax/Fee Increase %	Adjusted Revenue	Expense Growth %	Projected Expense	Surplus
FY26-27	\$ 5,722,043.72	0%	\$ 5,722,043.72	3.8%	\$ 5,571,904.57	\$ 150,139.15
FY27-28	\$ 5,939,481.38	0%	\$ 5,939,481.38	3.8%	\$ 5,783,636.94	\$ 155,844.44
FY28-29	\$ 6,165,181.67	0%	\$ 6,165,181.67	3.8%	\$ 6,003,415.15	\$ 161,766.53
FY29-30	\$ 6,399,458.58	0%	\$ 6,399,458.58	3.8%	\$ 6,231,544.92	\$ 167,913.65
FY30-31	\$ 6,642,638.00	0%	\$ 6,642,638.00	3.8%	\$ 6,468,343.63	\$ 174,294.37
FY31-32	\$ 6,895,058.25	0%	\$ 6,895,058.25	3.8%	\$ 6,714,140.69	\$ 180,917.56
FY32-33	\$ 7,157,070.46	0%	\$ 7,157,070.46	3.8%	\$ 6,969,278.03	\$ 187,792.43
FY33-34	\$ 7,429,039.14	0%	\$ 7,429,039.14	3.8%	\$ 7,234,110.60	\$ 194,928.54
FY34-35	\$ 7,711,342.63	0%	\$ 7,711,342.63	3.8%	\$ 7,509,006.80	\$ 202,335.82
FY35-36	\$ 8,004,373.65	0%	\$ 8,004,373.65	3.8%	\$ 7,794,349.06	\$ 210,024.58
FY36-37	\$ 8,308,539.84	0%	\$ 8,308,539.84	3.8%	\$ 8,090,534.33	\$ 218,005.52

Beginning Cash \$ 1,888,995.68
 Default Rev Growth 3.8%
 Default Exp Growth 3.8%

UTILITY FUND 10-YEAR PROJECTION

Year	Base Revenue	Tax/Fee Increase %	Adjusted Revenue	Expense Growth %	Projected Expense	Operating Surplus
FY26-27	\$ 6,073,027.00	0%	\$ 6,073,027.00	3.8%	\$ 5,164,417.18	\$ 908,609.82
FY27-28	\$ 6,303,802.03	0%	\$ 6,303,802.03	3.8%	\$ 5,360,665.03	\$ 943,136.99
FY28-29	\$ 6,543,346.50	0%	\$ 6,543,346.50	3.8%	\$ 5,564,370.30	\$ 978,976.20
FY29-30	\$ 6,791,993.67	0%	\$ 6,791,993.67	3.8%	\$ 5,775,816.38	\$ 1,016,177.29
FY30-31	\$ 7,050,089.43	0%	\$ 7,050,089.43	3.8%	\$ 5,995,297.40	\$ 1,054,792.03
FY31-32	\$ 7,317,992.83	0%	\$ 7,317,992.83	3.8%	\$ 6,223,118.70	\$ 1,094,874.13
FY32-33	\$ 7,596,076.56	0%	\$ 7,596,076.56	3.8%	\$ 6,459,597.21	\$ 1,136,479.35
FY33-34	\$ 7,884,727.46	0%	\$ 7,884,727.46	3.8%	\$ 6,705,061.90	\$ 1,179,665.56
FY34-35	\$ 8,184,347.11	0%	\$ 8,184,347.11	3.8%	\$ 6,959,854.26	\$ 1,224,492.85
FY35-36	\$ 8,495,352.30	0%	\$ 8,495,352.30	3.8%	\$ 7,224,328.72	\$ 1,271,023.58
FY36-37	\$ 8,818,175.69	0%	\$ 8,818,175.69	3.8%	\$ 7,498,853.21	\$ 1,319,322.48

Beginning Cash \$ 1,385,419.05
 Default Rev Growth 3.8%
 Default Exp Growth 3.8%

HOSPITALITY FUND 10-YEAR PROJECTION

Year	Base Revenue	Tax/Fee Increase %	Adjusted Revenue	Expense Growth %	Projected Expense	Operating Surplus
FY26-27	\$ 750,000.00	0	\$ 750,000.00	3.8%	\$ 747,012.18	\$ 2,987.82
FY27-28	\$ 778,500.00	0	\$ 778,500.00	3.8%	\$ 775,398.64	\$ 3,101.36
FY28-29	\$ 808,083.00	0	\$ 808,083.00	3.8%	\$ 804,863.79	\$ 3,219.21
FY29-30	\$ 838,790.15	0	\$ 838,790.15	3.8%	\$ 835,448.62	\$ 3,341.54
FY30-31	\$ 870,664.18	0	\$ 870,664.18	3.8%	\$ 867,195.66	\$ 3,468.52
FY31-32	\$ 903,749.42	0	\$ 903,749.42	3.8%	\$ 900,149.10	\$ 3,600.32
FY32-33	\$ 938,091.90	0	\$ 938,091.90	3.8%	\$ 934,354.76	\$ 3,737.13
FY33-34	\$ 973,739.39	0	\$ 973,739.39	3.8%	\$ 969,860.24	\$ 3,879.14
FY34-35	\$ 1,010,741.49	0	\$ 1,010,741.49	3.8%	\$ 1,006,714.93	\$ 4,026.55
FY35-36	\$ 1,049,149.66	0	\$ 1,049,149.66	3.8%	\$ 1,044,970.10	\$ 4,179.56
FY36-37	\$ 1,089,017.35	0	\$ 1,089,017.35	3.8%	\$ 1,084,678.97	\$ 4,338.38

Beginning Cash \$ 264,632.59
 Default Rev Growth 3.8%
 Default Exp Growth 3.8%

ALL FUNDS CONSOLIDATED 10-YEAR PROJECTION

Year	Revenue	Expense	Annual CAPEX	Net Change	Ending Cash
FY26-27	\$ 12,545,070.72	\$ 11,483,333.93	\$ 1,000,000.00	\$ 61,736.79	\$ 4,059,047.32
FY27-28	\$ 13,021,783.41	\$ 11,919,700.62	\$ 1,000,000.00	\$ 102,082.79	\$ 4,161,130.11
FY28-29	\$ 13,516,611.18	\$ 12,372,649.24	\$ 1,000,000.00	\$ 143,961.93	\$ 4,305,092.04
FY29-30	\$ 14,030,242.40	\$ 12,842,809.91	\$ 1,000,000.00	\$ 187,432.49	\$ 4,492,524.53
FY30-31	\$ 14,563,391.61	\$ 13,330,836.69	\$ 1,000,000.00	\$ 232,554.92	\$ 4,725,079.45
FY31-32	\$ 15,116,800.49	\$ 13,837,408.49	\$ 1,000,000.00	\$ 279,392.01	\$ 5,004,471.46
FY32-33	\$ 15,691,238.91	\$ 14,363,230.01	\$ 1,000,000.00	\$ 328,008.91	\$ 5,332,480.37
FY33-34	\$ 16,287,505.99	\$ 14,909,032.75	\$ 1,000,000.00	\$ 378,473.24	\$ 5,710,953.61
FY34-35	\$ 16,906,431.22	\$ 15,475,575.99	\$ 1,000,000.00	\$ 430,855.23	\$ 6,141,808.84
FY35-36	\$ 17,548,875.61	\$ 16,063,647.88	\$ 1,000,000.00	\$ 485,227.73	\$ 6,627,036.56
FY36-37	\$ 18,215,732.88	\$ 16,674,066.50	\$ 1,000,000.00	\$ 541,666.38	\$ 7,168,702.94

City of Pickens
Budget Work Session
April 13, 2026
4:00 a.m.

The Mayor and City Council convened at Pickens City Hall, 219 Pendleton Street, Pickens, S.C. for a Budget Work Session . Agendas were posted and sent to media on April 9, 2026.

Council Members in Attendance:

Mayor, Isaiah Scipio
Allie Winter, Mayor Pro-Tem
Council Member Jonathan Baker
Council Member Cameron Rivers
Council Member Floyd Rogers
Council Member Ray Wilson
Absent: Council Member Danny Adams

Staff: Tim O'Briant, Administrator
Chief Beach, Police
Trey Adams, Public Works Director/Utility

(The minutes are a synopsis of the meeting, and they are not a verbatim discussion. Full viewing and recording of the meeting is available on the City of Pickens Web-page and Facebook. Also, the full agenda packet with all departmental reports are available in the City Clerk's office.)

WELCOME AND CALL TO ORDER:

Mayor Scipio called the Budget Work Session to order and further gave the invocation followed by the Pledge of Allegiance. Mayor Scipio asked for a special blessing for Council Member Danny Adams and his new marriage. Mayor Scipio also asked for prayers regarding the recent death of former fire Chief David Porter.

DISCUSSION OF THE FISCAL YEAR 2026/2027 BUDGET ORDINANCE NO. 2026-01:

Administrator Tim O'Briant stated he has prepared some data based on the last budget work session. Mr. O'Briant went over the funds that are available from the SCRIA grant revenue within the current year. Mr. O'Briant stated Council could choose to do some of the proposed projects such as the SCADA improvements and the HVAC. Mr. O'Briant assured Council that he has placed the 3% COLA into the current budget.

- City received \$418,000 in unexpected revenue, prompting a positive budget amendment.
- Best practice is to recognize new funds in the fiscal year they are received.
- Previously Proposed Projects (from draft budget)
- SCADA system improvements — \$168,000
- Recreation Center HVAC and facility upgrades — \$250,000
- Fire station siting study — proposed for architectural renderings. \$50,000
- Fuel storage and dispensing tanks/pumps — \$75,000, intended to use surplus FEMA funds

Mr. O'Briant spoke about the realization of having new money in this year's budget and Council has listed many project that can be split between both budgets.

List of projects as discussed:

- Baseball field project
- Fire station siting study
- SCADA system improvements
- Fuel storage upgrades
- SCADA System Urgency
- Public Works and Utilities reported major issues with one water tank's SCADA component. Council tour revealed system is only partially installed; network connections were never completed.
- Completing SCADA upgrades identified as urgent.
- Determine which projects to prioritize.
- Restrooms at the amphitheater
- Purchasing property for parking and other needs

The Mayor stated it was time to decide whether to adopt the full package or defer some items to next year. It is up to Council to decide how they would like to spend the funds on the various projects.

Tim O'Briant also stated he feels it is the consensus of Council not to have a budget amendment and Council would like to see a COLA. That was confirmed.

>>Allie Winter made the motion to allocate funds for the Baseball field and fuel storage, but to wait on other projects. Motion was seconded by Council Member Jonathan Baker.

During discussion Mr. Baker asked about more specifics regarding the donor of the baseball field. Ms. Winter stated there is a list of donations, Lowes building supplies, and other equipment. Mr. Baker stated he just wanted to be clear on budget numbers and gave the example of the recent parking lot being over budget. Mr. O'Briant stated that all contracts and changes will come back to council, as budgeting is the best guess at the time, and projects can be over or under the budgeted amount. Cameron Rivers also stated that the Council does not have to spend any money at this time. It was clarified that it was true. Mr. Rivers also stated we have the option to pay for the new trash truck and get the restrooms needed at the amphitheater.

Mayor Scipio called for the motion.

>>Council Member Allie Winter, Council Member Cameron Rivers, and Mayor Scipio voted in of the motion. Council Member Floyd Rogers, Council Member Jonathan Baker, and Council Member Ray Wilson opposed. Motion failed. (Mr. Baker stated he was not opposed to those projects; he was not on council at the time of these discussions)

>>Council Member Ray Wilson moved to do the Fuel Storage and the Baseball field using the line-item funds from the Teen Canteen Budget. Council Member Allie Winter seconded the motion. All members voted in favor with the exception of Council Member Baker who opposed/abstained due to lack of information. Motion carried 5-1.

Council Member Allie Winter asked for clarification of the municipal Judges' mileage, and some line items in the police department, and the increase in cleaning fees. Finance Director Hess stated the line items are fixed and the cleaning fee is being done weekly instead of bi-weekly. Ms. Hess stated the Judges mileage last week was \$144.00.

>>Motion was made by Council Member Ray Wilson, seconded by Council Member Allie Winter and unanimously passed to begin a stipend for the Judges travel to \$150.00 per month and it can be brought back to Council if adjustments are needed.

Council Member Jonathan Baker would like to look at 1, 2, 2.5 and 3% COLA numbers. Council concurred.

>>Council Member Ray Wilson made the motion to proceed with expending \$50K for the rendering of a new fire station. Motion was seconded by Council Member Floyd Rogers.

During discussion, Mr. Baker also wanted to consider other properties. It was confirmed the company would look at other property. Mr. O'Briant stated this would be a good use of extra FEMA funds. Mr. Rivers stated he does not see a reason to make this decision at this time, and this could be a work session item. Mr. Rogers believes that time is of the essence due to a senior member of the State House could help with funding, and that cannot happen until the City has renderings and cost analysis.

>>Mayor Scipio called for the vote. Mayor Scipio, Council Member Floyd Rogers, and Council Member Ray Wilson voted in favor. Council Member Allie Winter, Council Member Cameron Rivers, and Council Member Jonathan Baker opposed. Motion failed.

Presentation regarding water meters:

Public Works Director Trey Adams introduced Mr. Evan Landreth with Sensus Water Meters. Mr. Landreth briefed Council on the reputation and quality of the Sensus Water Meters. Council asked questions about the reading technology and issues as it relates to reading errors. Council also heard about the installation and training process.

ADJOURNMENT:

Hearing no further business, Mayor Scipio called for the motion to adjourn. Motion was made by Council Member Allie Winter, seconded by Council Member Floyd Rogers and unanimously passed. City of Pickens stood adjourned at 5:40 p.m.

Respectfully Submitted:

Approved:

Donna Owen, City Clerk

Mayor, Isaiah Scipio

City of Pickens
Regular Meeting
April 13, 2026
6:00 P.M.

The Mayor and City Council convened at Pickens City Hall, 219 Pendleton Street, Pickens, S.C. for a Regular Meeting. Agendas were posted and sent to media on April 9, 2026.

Council Members in Attendance:

Mayor, Isaiah Scipio
Mayor Pro-Tem, Allie Winter
Council Member Jonathan Baker
Council Member Cameron Rivers
Council Member Floyd Rogers
Council Member Ray Wilson
Absent: Council Member Danny Adams

Staff:

Administrator, Tim O'Briant
Chief of Police, Randal Beach
Fire Chief, Chris Elrod
Recreation Director, Jonathon Morris

(The minutes are a synopsis of the meeting, and they are not a verbatim discussion. Full viewing and recording of the meeting is available on the City of Pickens Web-page and Facebook. Also, the full agenda packet with all departmental reports are available in the City Clerk's office.)

WELCOME AND CALL TO ORDER:

Mayor Isaiah Scipio called the meeting to order and welcomed those in attendance. Mayor Scipio gave the invocation followed by the Pledge of Allegiance.

>>Agenda Amendment:

Council Member Jonathan Baker moved to amend the agenda to remove item (7) and discuss this at a later date, as other properties have been offered to the City. Motion was seconded by Council Member Allie Winter and unanimously passed. Ms. Winter clarified that these properties are not listings of Mr. Bakers in his professional capacity.

COMMENTS FROM MAYOR SCIPIO:

Mayor Scipio announced the death of past fire chief, David Porter. Mayor Scipio asked for a moment of silence to remember Mr. Porters' family.

COMMENTS FROM CITIZENS:

Pam Winters.

Ms. Winters addressed the mayor and council to express serious concerns about how her name was handled in connection with an altered-email incident reported to the South Carolina Law Enforcement Division (SLED). She explained that:

- An anonymously delivered package containing altered emails was sent to City Hall on December 16.

- The city quickly concluded the emails had been altered and identified her as the person who supposedly received the original email through a Freedom of Information Act request.
- Her name was included in the official referral to SLED, even though the SLED investigation later proved this identification was incorrect.
- She emphasized that she never received, altered, or shared the email in question. Ms. Winters questioned how her name was placed in a law-enforcement referral without evidence, noting that city staff admitted during the investigation that they had no way of knowing who had received the original email.

Ms. Winters also referenced a separate incident in which Council member Baker was falsely accused of unauthorized entry into the municipal judge's office, suggesting the two events may be connected and possibly intended to silence individuals advocating for government accountability.

Ms. Winters stated that at least one person in city leadership likely knows more about how her name ended up in the referral, who altered the email, and why false accusations were made. She stressed that someone intentionally created or modified a document to make it appear that crimes were being committed, which she considers a serious act. She concluded by asking the Council to find the truth.

Tabitha Skipper-

Ms. Skipper with the Pickens Azalea Festival updated Council regarding this year's festival to be held on April 24-25. Ms. Skipper requested funding from the City of Pickens to offset expenses. Ms. Skipper stated they are expected to have a large crowd, and she believes this festival grows significantly each year. Council also held some discussions on the expense of restrooms and discussed business licensing for the vendors.

>>Motion was made by Council Member Allie Winter, seconded by Council Member Danny Adams to fund \$8,000 to the festival from the line item as recommended by the Finance Director.

ADMINISTRATOR'S REPORT:

Administrator Tim O'Briant reported on the following items to the Mayor, Council, and Public.

- Mr. O'Briant gave the update regarding the completion of the new parking lot next to Dominos
- Mr. O'Briant requested to apologize to Pam Winters and Nikki Bolan. He stated when SLED questioned him after an anonymous allegation, he mentioned their names only because they are frequent FOIA requesters—not to imply there was any wrongdoing and never suggested they were involved in any misconduct. Mr. O'Briant stated regret if his comments caused stress. The intention was solely to answer investigators' questions, and I appreciate the chance to clarify that publicly.
- Ms. Winters asked to make the following statement---Mr. Winters stated that she was named in a SLED referral, and she has a copy of the SLED report showing this. She points out that SLED spoke with the Mayor on the 19th, while the emails in question were received on the 16th, suggesting the timeline contradicts the allegation.

APPROVAL OF MEETING MINUTES:

>>>Motion was made by Council Member Allie Winter, seconded by Council Member Floyd Rogers. Mr. Baker stated he was not voting as he has not compared some of the minutes to the recording or

video. All members of Council approved of the minutes as presented with the exception of Mr. Baker. Motion carried 5-1.

- March 9, 2026, Regular Meeting
- March 23, 2026, Work Session
- March 31, 2026, Special Called
- April 1, 2026, Budget Work Session
- April 7, 2026, Special Called

REQUEST BY COUNCIL MEMBER BAKER TO DISCUSS POTENTIAL OPPORTUNITIES TO PURCHASE PROPERTY IN THE CITY LIMITS: (Removed from this agenda)

INTRODUCTION OF THE COMPREHENSIVE PLAN:

Jennifer Vissage with the Appalachian Council of Governments thanked the Pickens Planning Commission for working with this document for the last year. Ms. Vissage made new maps to show the large parcel of annexed property. Ms. Vissage went over the various meetings that was held in order to develop the comprehensive plan. The plan has goals, natural resources, community events, demographics, community needs, transportation and land use.

During Council discussions, Ms. Vissage went over surveys regarding things citizens desired such as grocery stores, bookstores, walking and bike paths, and meat/three restaurants. Ms. Vissage discussed this plan does put the City in compliance in order to apply for ARC grants. Council Member Allie Winter also discussed the need for hotels and a bed & breakfast. Mr. Rogers stated he would like to see the overall aesthetics of the City be more appealing. Mr. Baker brought up job concerns and discussed population growth.

Ms. Vissage stated this should go back to the Planning Commission for a Public Hearing and then back to City Council. Ms. Vissage encouraged Council to email her if any further goals/information needs to be added.

COMMENTS FROM COUNCIL MEMBERS: NONE

ADJOURNMENT:

Hearing no further business, Mayor Scipio called for the motion to adjourn. Motion was made by Council Member Allie Winter, seconded by Council Member Ray Wilson and unanimously passed. Pickens City Council stood adjourned at 7:05 p.m.

Respectfully Submitted:

Approved:

Donna Owen, City Clerk

Mayor, Isaiah Scipio

City of Pickens
Special Called Meeting
April 21, 2026
5:30 P.M.

The Mayor and City Council convened at Pickens City Hall, 219 Pendleton Street, Pickens, S.C. for a Special Called Meeting. Agendas were posted and sent to media on April 20, 2026.

Council Members in Attendance:

Mayor, Isaiah Scipio
Allie Winter, Mayor Pro-Tem
Council Member Danny Adams
Council Member Jonathan Baker
Council Member Cameron Rivers
Council Member Floyd Rogers
Council Member Ray Wilson

Staff:

Tim O'Briant, City Administrator
Daniel Hughes, City Attorney
Mandy Hess, Finance Director

WELCOME AND CALL TO ORDER:

Mayor Scipio called the special called meeting to order and further gave the invocation followed by the Pledge of Allegiance.

COMMENTS FROM MAYOR SCIPIO:

Mayor Scipio stated the Pickens Police Department presented its 250th-anniversary commemorative badge. The chief explained the historic symbolism traditionally found in American law-enforcement badges:

- Shield — represents the duty to protect and defend the community
- Seal — reflects civic pride, jurisdiction, and responsibility
- Eagle — symbolizes authority
- Overall badge — serves as a reminder of an officer's oath and commitment

The special 250-year Pickens badge includes local imagery, specifically the mountains and the city water tower, honoring the community's identity. It is authorized for officers to wear throughout 2026.

Chief Randall J. Beach presented the commemorative badge as a token of dedication to the community and expressed respect for elected officials who oversee the department's oath and service.

>>Council thanked Chief Beach for the badge.

Council Member Floyd Rogers made a motion to appoint Meagan Nations the new City Clerk and classified that position in the new pay grade of 113 at \$175,000. Council Member Baker declared a point of order and stated that Mr. Rogers is out of order and not following the agenda.

Attorney Hughes confirmed that Mr. Rogers is out of order and needs to follow the agenda.

(note the following day on April 22, 2026, it was posted on the city website that \$175,000 was an error and the amount of salary was \$75,000)

CONVENE INTO EXECUTIVE SESSION:

Motion to enter into executive session to discuss employment, appointment, compensation, or promotion, demotion, discipline, or release of an employee, a student, or a person regulated by a public body or the appointment of a person to a public body as allowed by S.C. 30-4-70 (a) (1): employment

>>Council Member Allie Winter moved to convene into executive session for the stated purpose. Motion was seconded by Council Member Ray Wilson. All members voted in favor with the exception of Council Member Baker who opposed. Motion carried with a 5-1 vote. Council Member Baker stated he is opposing because he believes these issues need to be discussed in public.

RECONVENE INTO PUBLIC SESSION:

Motion was made by Council Member Floyd Rogers to reconvene into Public Session, seconded by Council Member Danny Adams and unanimously passed.

ACTION AS IT RELATES TO EXECUTIVE SESSION:

Mayor Scipio stated while there is no action as a result of executive session, Council did discuss better procedural steps regarding the hiring of the Clerk/Human Resources position. Mayor Scipio stated he should have called a meeting and brought back to Council the agreement prior signatures. However, it has been discussed and at the next meeting the official appointment of the Clerk/HR Director will be voted on properly.

COMMENTS FROM COUNCIL:

Council Member Baker acknowledged that many residents attended with concerns and noted that some expected the issue of the SLED investigation to be addressed due to recent newspaper reporting. He explained that the information available is still incomplete and that several concerns require further review before the council can take action. He stated that the council anticipates addressing the matter more fully at the meeting on the 27th, where clearer information and potential next steps can be discussed. His goal is to help move the city forward and continue bringing the community together.

ADJOURNMENT:

Hearing no further business, Mayor Scipio called for the motion to adjourn. Motion was made by Council Member Ray Wilson, seconded by Council Member Floyd Rogers and unanimously passed. City of Pickens stood adjourned at 6:48 p.m.

Respectfully Submitted:

Approved:

Donna Owen, City Clerk

Mayor, Isaiah Scipio

City of Pickens
Work Session
April 27, 2026
6:00 P.M.

The Mayor and City Council convened at Pickens City Hall, 219 Pendleton Street, Pickens, S.C. for a Council Work Session. Agendas were posted and sent to media on April 23, 2026.

Council Members in Attendance:

Mayor Scipio,
Council Member Allie Winter, Mayor Pro-Tem
Council Member Danny Adams
Council Member Jonathan Baker
Council Member Camerson Rivers
Council Member Floyd Rogers
Council Member Ray Wilson

Staff:

Administrator, Tim O'Briant
Daniel Hughes, City Attorney
Mandy Hess, Finance Director
Public Works Director, Trey Adams
Chief of Police, Randal Beach
Fire Chief, Chris Elrod
Recreation Director, Jonathon Morris
Front office Manager, Kayla McJunkin
Municipal Judge, Meloni Davis

(The minutes are a synopsis of the meeting, and they are not a verbatim discussion. Full viewing and recording of the meeting is available on the City of Pickens Web-page and Facebook. Also, the full agenda packet with all departmental reports are available in the City Clerk's office.)

WELCOME AND CALL TO ORDER:

Mayor Scipio called the meeting of 4/27/26 to order and welcomed those in attendance. Mayor Scipio further gave the invocation and Pledge of Allegiance.

COMMENTS FROM MAYOR SCIPIO:

Mayor Scipio thanked everyone who helped and made the Azalea Festival one of the largest.

PROCLAMATION TO RECOGNIZE OUTSTANDING COMMUNITY SERVICE AND CIVIC PRIDE:

Mayor and Council presented a proclamation to honor and thank Mr. William Leonardt. Mayor Scipio read the proclamation and thanked Mr. Leonardt for his public service as he volunteers each day to pick up trash for the City of Pickens.

APPOINTMENT OF CITY CLERK/HUMAN RESOURCES DIRECTOR:

Mayor Scipio opened the floor for a motion to appoint Ms. Meagan Nations as the new City Clerk/Human Resources Director. Motion was made by Council Member Floyd Rogers,

seconded by Council Member Allie Winter. Mr. Baker asked if Council has the corrected contract. The Mayor said he has changed that and Ms. Nations will sign. The Mayor called for the vote. All voted with the exception of Mr. Baker who opposed. Motion carried 5-1. Mayor Scipio asked Ms. Nation to come forward, and he formally introduced her as the new City Clerk and HR director.

ADMINISTRATOR'S REPORT:

Administrator Tim O'Briant reported on the following items to the Mayor, Council, and Public. Council Members were provided a letter from the administrator regarding the prior fiscal years have not yet been formally closed, and the required audits were not completed before this administration took office. Because those years remain open, we still have the ability—and the responsibility—to address any issues that may arise from them. If there are outstanding concerns from 2024 or earlier, we must identify them clearly so we can take corrective action. This is essential for transparency, accountability, and good governance. We cannot resolve what we cannot see, and completing these audits is the only way to fully understand any inherited issues.

>>During Council discussion, Council Member Cameron Rivers stated he thought this is information that Council should be getting from the Finance Director. Mr. O'Briant stated he is trying to do his job as it is the Administrator's main job to keep Council informed about the operations of budgets and audits.

>>Council would also like to hear from the Auditors and the Accountants as it relates to these issues.

>>the Finance Director addressed Council, and she has been in conversations with both Auditors and Accountant's, and they are both aware the surplus continues to be problematic. Ms. Hess said it is part of her report to revisit the budget and stop unnecessary and excessive spending.

>>Ms. Winter stated it appears every department is over budget. Ms. Hess also spoke about the fact the City will be getting the withheld funds from the State when the Audit is complete.

>>Ms. Winter wanted to know what the unnecessary spending is. Ms. Hess gave the example of spending on emergency only items. Also, those items should be items that may hinder revenues. Ms. Hess stated there are no unassigned funds, and the money coming back via the state are assigned.

Council wants to meet as soon as possible to hear from the auditor and obtain advice about best practices to cut spending in order for reserves to be back to normal.

DISCUSSION OF ORDINANCE NO. 2026-02-AN ORDINANCE TO AMEND SECTION 2-49 OF DIVISION 2 (NOMINATIONS AND ELECTIONS) OF ARTICLE II (MAYOR AND COUNCIL) OF CHAPTER 2 (ADMINISTRATION) OF THE CITY OF PICKENS CODE OF ORDINANCES TO CHANGE THE METHOD OF ELECTION IN THE CITY FROM NON-PARTISAN MAJORITY RUNOFF (S.C. CODE SECT. 5-15-62) TO NONPARTISAN PLURALITY (S.C. CODE SECT. 5-15-61)

Council discussed this ordinance and decided they did not want to pursue at this time. Council also discussed this item being a referendum on a future ballot.

FIRST READING OF NO. 2026-03- AN ORDINANCE IMPOSING A TEMPORARY MORATORIUM ON THE ACCEPTANCE AND APPROVAL OF APPLICATIONS FOR VAPE AND TOBACCO RETAIL

BUSINESSES WITHIN THE CITY OF PICKENS AND FOR A PERIOD OF SIX (6) MONTHS IN ORDER TO ALLOW TIME FOR REVIEW AND POSSIBLE AMENDMENT OF THE CITY'S ZONING ORDINANCES:

During discussion it was clarified this has nothing to do with shops that are already established. This is simply to realize where the vapes shops are and look at how many the City already has in business.

>>Motion was made by Council Member Allie Winter, seconded by Council Member Floyd Rogers, and unanimously passed that this constitutes a first reading of Ordinance NO. 2026-03

DISCUSSION OF COUNCIL STANDING COMMITTEES:

>>>During discussion Council talked about re-visiting separate committees. However, it was decided that the Council can support special committees on an as needed basis and will continue to operate the second meeting of the month as a work session/ Committee of the Whole.

DISCUSSION OF SPINX PICKENS ANNEXATION-PROPOSED DEVELOPMENT DISTRICT:

No action, Council saw the request for the 100% annexation. This annexation is contiguous on all sides. This would close a donut hole of approximately 15 acres. Spinx will come back with definite site plans for remaining acreage that does not involve Spinx. Council discussed traffic flow and public safety issues. There were no concerns. This will come back to Council for first reading.

>>Council Member Allie Winter moved for a (5) minute recess, motion was seconded by Council Member Floyd Rogers and Unanimously passed.

>>Council Member Allie Winter moved to reconvene from recess, seconded by Council Member Ray Wilson and unanimously passed.

CONVENE INTO EXECUTIVE SESSION:

>>Prior to going into executive session Council Member Baker wanted to be clear about who would be in executive session besides Council. The attorney stated that it would be himself, the clerk and if needed the Administrator would be called in.

>>Motion to go into executive session was made by Council Member Floyd Rogers, seconded by Council Member Allie Winter, and unanimously approved to convene into executive session for the stated purposes.

- a. Motion to enter into executive session to discuss employment, appointment, compensation, or promotion, demotion, discipline, or release of an employee, a student, or a person regulated by a public body or the appointment of a person to a public body as allowed by S.C. 30-4-70 (a) (1):
- b. Motion to enter into executive session to discuss matters relating to the proposed location, expansion, or the provision of services encouraging location or expansion of industries or other businesses in the area served by the public body as allowed by S.C. 30-4-70 (a) (5)

RECONVENE INTO PUBLIC SESSION:

Motion was made by Council Member Ray Wilson, seconded by Council Member Danny Adams, and unanimously passed to reconvene into public session.

ACTION AS IT RELATES TO EXECUTIVE SESSION:

Jonathan Baker made a motion to establish immediate formal evaluations of employees as discussed in executive session. Motion was seconded by Council Member Danny Adams and unanimously passed.

COMMENTS FROM COUNCIL MEMBERS: NONE

ADJOURNMENT:

Hearing no further business Mayor Scipio called for the motion to adjourn. Motion was made by Council Member Allie Winter, seconded by Council Member Danny Adams, and unanimously passed. Pickens City Council stood adjourned at 9:41 p.m.

Respectfully Submitted:

Approved:

Donna Owen, City Clerk

Mayor, Isaiah Scipio

City of Pickens
Special Called
May 6, 2026
9:30 A.M.

The Mayor and City Council convened at Pickens City Hall, 219 Pendleton Street, Pickens, S.C. for a Special Called Meeting. Agendas were posted and sent to media on May 5, 2026.

Council Members in Attendance:

Mayor, Isaiah Scipio
Allie Winter, Mayor Pro-Tem
Council Member Danny Adams
Council Member Jonathan Baker
Council Member Cameron Rivers
Council Member Floyd Rogers
Council Member Ray Wilson

Staff:

Administrator, Tim O'Briant
Finance Director, Mandy Hess
Chief of Police, Randal Beach
Trey Adams, Public Works Director
Recreation Director, Jonathon Morris

(The minutes are a synopsis of the meeting, and they are not a verbatim discussion. Full viewing and recording of the meeting is available on the City of Pickens Web-page and Facebook. Also, the full agenda packet with all departmental reports are available in the City Clerk's office.)

WELCOME AND CALL TO ORDER:

Mayor Scipio called the special called meeting to order and welcomed those in attendance. Tim O'Briant further gave the invocation followed by the Pledge of Allegiance.

FY 2024 AUDIT PRESENTATION: (DRAFT COPY)

Larry Finney with Greene Finney Cauley, LLP did a power point presentation and wrote an extensive memorandum as it relates to the FY2024 Audit report and findings.

(the power point and memorandum are attached to the minutes as exhibit A)

- Mr. Finney did point out that during this 2024 audit it was noted that there are several suggestions regarding the City's unassigned fund balances continuing to decrease. This is an issue the City will need to address. Mr. Finney explained the City is currently borrowing funds from the Utility Fund, and the General Fund will have to pay those funds back.
- Mr. Finney advised the Mayor, Council and Staff to reach out to the Municipal Association of SC and the Appalachian Council of Government to obtain assistance and support during these challenging times.

Council discussed in light of the FY24 Audit and some of the concerns regarding reserve balances. The staff needs time to come back to Council with ways to trim the current budget and perhaps get in touch with AGOG and MASC for extra support.

The Administrator and Finance Director gave some points as it relates to the Audit report.

- *The City has improved financial structure by creating a separate investment account, though a utility operational account still needs to be established.*
 - *An account with the state was set up to separate and clarify funds, and internal financial processes have improved but remain incomplete.*
 - *The Finance Director emphasized that South Carolina law requires strict adherence to the adopted annual budget, and exceeding it is illegal unless supported by additional revenue through a formal amendment.*
 - *Long-standing issues with bank reconciliation persist because Wells Fargo's system cannot integrate with SmartFusion software.*
 - *An RFP was issued to seek compatible banks, but Wells Fargo was the only respondent, leaving no automated reconciliation option despite efforts to resolve the issue.*
 - *A preliminary 5-year analysis of the general fund has been completed, and a comparable review of the utility fund is underway. Although these analyses are not final, they will provide a much clearer picture of the city's current financial footing. Recent conversations with auditors raised concerns that the city's apparent cash reserves may be misleading. While the city shows a strong cash balance, much of that cash may actually be tied to borrowed funds rather than true available reserves. This realization has prompted a reassessment of the city's financial stability and the need for clearer, more accurate financial communication.*

>>Council concurred they have a lot of information to exam. They will meet (1) hour prior to the next work session and discuss these issues as it relates to the FY 2026 budget.

RESOLUTION ENDORSING SCDOT ROAD DIET FOR MAIN STREET:

The Administrator stated this was a resolution to support the road diet as it relates to Main Street.

Council discussed a proposed restriping project that would convert the current four-lane road into two travel lanes with a center turn lane, without altering any concrete. Parking spaces would be made 2 feet deeper with a 5-foot buffer to better accommodate larger trucks, and the entire change would be achieved through a new paint scheme. Although the road is technically striped for four lanes today, it cannot safely fit four cars side-by-side, so the new layout would reflect how the road already functions in practice. Drawings of the proposal are available in the office, and Councilman Wilson has been actively involved and supportive of the plan.

>>Mayor Scipio read the resolution and called for a motion. Motion was made by Council Member Floyd Rogers, seconded by Council Member Ray Wilson. All voted in favor with the exception of Council Member Danny Adams who opposed. Motion carried 5-1.

REQUEST FROM REX RICE FOR USE OF PICKENS AMPHITHEATER PROPERTY-CHARTERS OF FREEDOM DISPLAY:

Administrator O'Briant stated that Senator Rex Rice has asked the city to consider placing a Charter of Freedom display on the Amphitheater property, noting that the display materials are already completed and stored in his warehouse. The organization behind the project is seeking only an initial indication that the council is willing to work with them on identifying an appropriate spot on that site, which would allow them to continue fundraising and publicly promote the Amphitheater property as the intended location. This preliminary approval would not authorize construction, land transfer, or final

design decisions; it simply signals openness to collaboration. The group hoped for a response this week so they can determine whether to proceed with the city or pursue another host location, though all parties recognize that the full planning and installation process will take additional time.

>>Motion was made by Council Member Allie Winter to approve the request from Rex Rice to utilize space at the amphitheater for Charters of Freedom Display, motion was seconded by Council Member Floyd Rogers and unanimously approved. Council Member Cameron Rivers noted this motion is to begin working with the organization only. This was clarified it was to begin the process, and it is not open ended.

CONVENE INTO EXECUTIVE SESSION:

>>Mayor Scipio stated that the council has full authority to decide who may attend executive session. Council will want the administrator and finance director present as needed to assist with daily operations, and they prefer the clerk to stay so she can provide information from past meeting minutes. Beyond those roles, the Mayor emphasizes that the purpose is to help the council move forward and that everyone must recognize this is the council's executive session.

>>Motion was made by Council Member Danny Adams, seconded by Council Member Ray Wilson to convene into executive session for the stated purpose. All voted in favor with the exception of Council Member Floyd Rogers who opposed. Motion carried 5-1.

- a. Motion to enter into executive session to discuss employment, appointment, compensation, or promotion, demotion, discipline, or release of an employee, a student, or a person regulated by a public body or the appointment of a person to a public body as allowed by S.C. 30-4-70 (a) (1): evaluations and personnel matters as they relate to administration and finance.

RECONVENE INTO PUBLIC SESSION:

>>Council Member Ray Wilson moved to reconvene into public session. Motion was seconded by Council Member Floyd Rogers and unanimously passed.

>>Council Member Ray Wilson moved to break for lunch for (1) hour. Council Member Floyd Rogers seconded the motion and unanimously passed. (Council took a (1) hour lunch break)

>>at 1:41 p.m. Council Member Floyd Rogers made a motion to reconvene into executive session to continue discussions of the stated purposes. Motion was seconded by Council Member Danny Adams and unanimously passed. (it was noted Mayor Scipio had to leave and Mayor Pro-Tem Winter presided)

RECONVENE INTO PUBLIC SESSION:

>>Council Member Ray Wilson moved to reconvene back into public session, motion was seconded by Council Member Floyd Rogers and unanimously passed.

ACTION AS IT RELATES TO EXECUTIVE SESSION:

Mayor Pro-Tem Winter stated the executive session was productive with no need for action.

ADJOURNMENT:

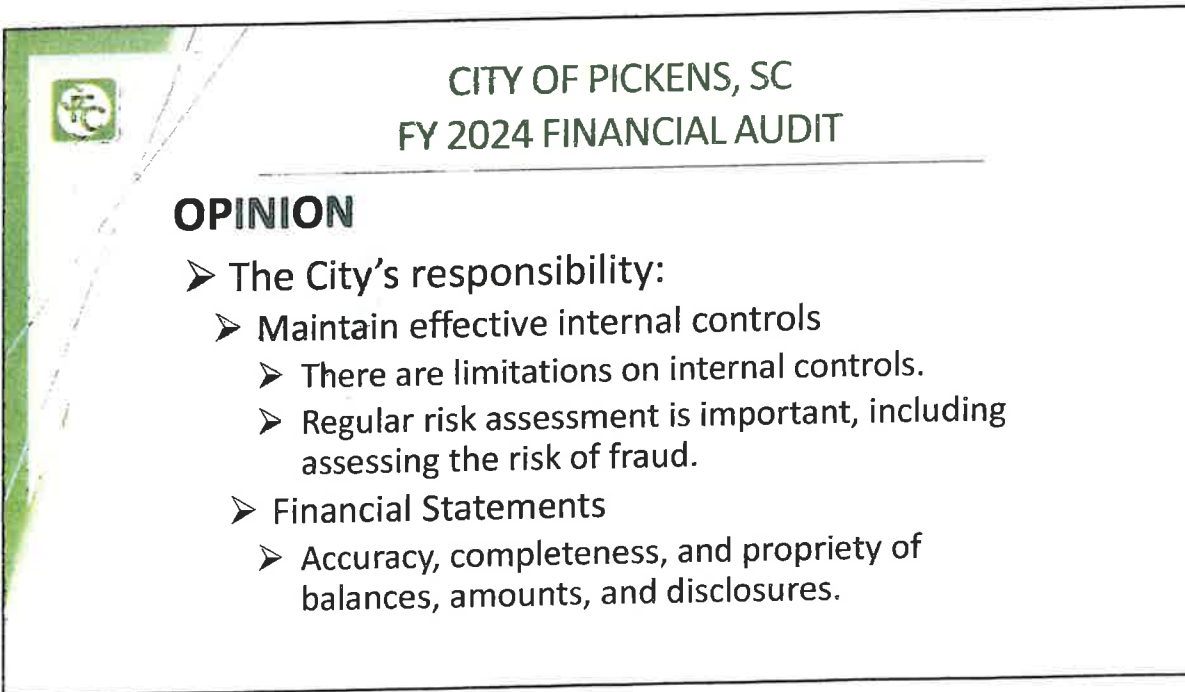
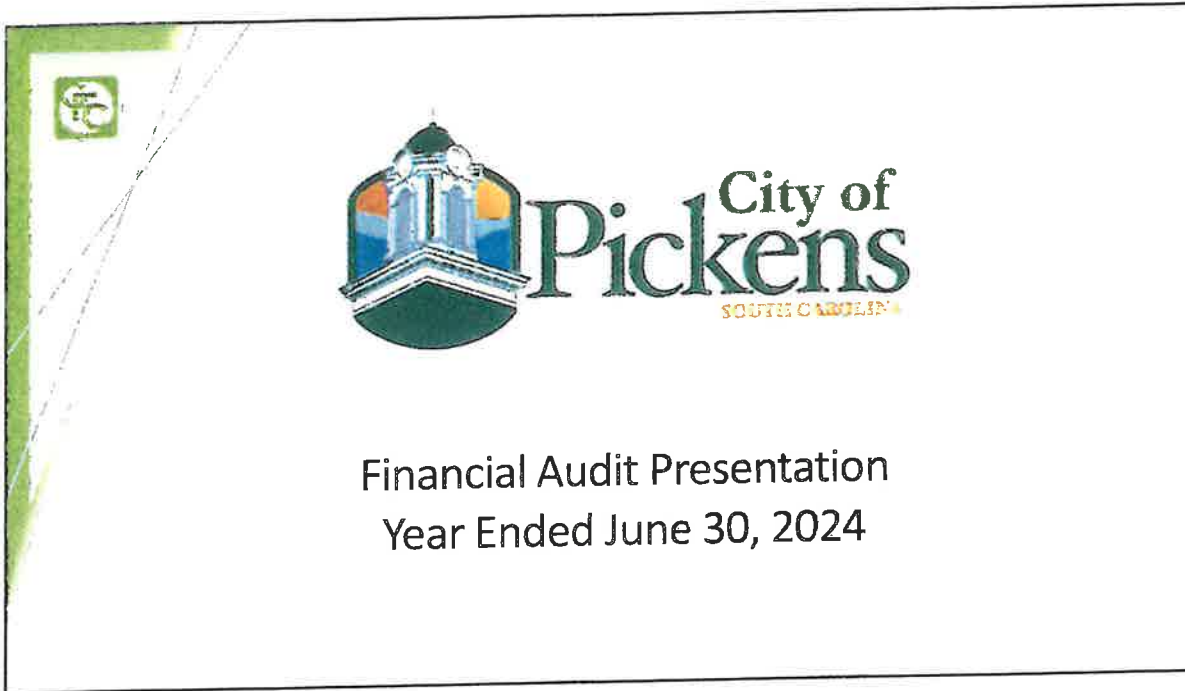
Hearing no further business, Mayor Pro-Tem Winter called for the motion to adjourn. Motion was made by Council Member Ray Wilson, seconded by Council Member Floyd Rogers and unanimously passed. Pickens City Council stood adjourned at 2:32 p.m.


Respectfully Submitted:

Approved:

Donna Owen, City Clerk

Mayor, Isaiah Scipio






CITY OF PICKENS, SC

FY 2024 FINANCIAL AUDIT

OPINION (CONTINUED)

- **Greene Finney Cauley, LLP responsibility:**
 - Opinion – reasonable assurance that financial statements are materially correct
 - Does not address the financial condition of the City
 - Purpose of the audit is not to detect fraud. We cannot take responsibility for finding fraud, if it existed.
 - Issued unmodified opinion
 - Prior period adjustments paragraph
 - Financial struggles paragraph



CITY OF PICKENS, SC

FY 2024 FINANCIAL AUDIT

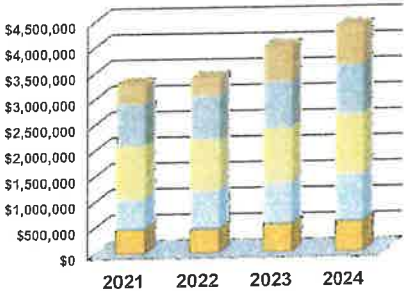
General Fund Revenues:

- \$4.4M for 2024:
 - \$0.6 million from property taxes
 - \$0.9 million in fees, charges, and rentals
 - \$1.2 million in licenses, permits, and franchise fees
 - \$1.0 million in intergovernmental revenues
 - \$0.4 million in grants revenues
 - \$0.3 million for all other revenues
- \$0.4M increase from 2023
 - Primarily due to higher (a) Fees, Charges, and Rentals of \$123k, (b) business licenses of \$83k, (c) LOST revenues of \$48k, and (d) SRO revenue of \$56k.
- \$211k (5%) over budget
 - Same as noted above

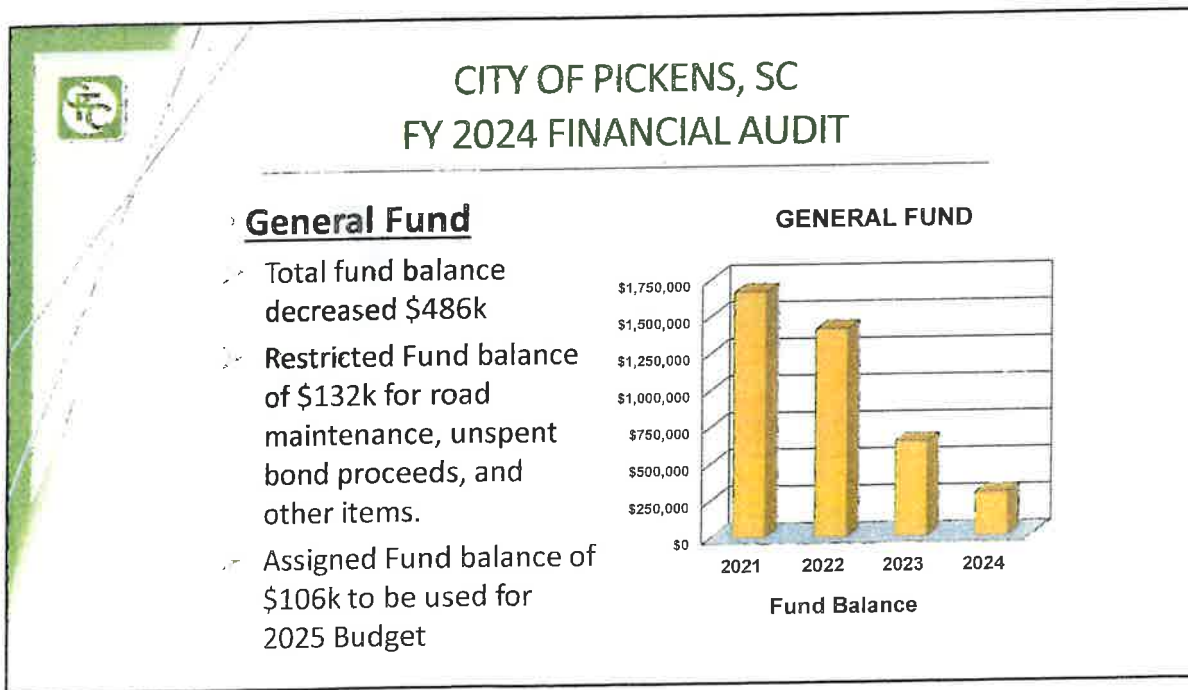
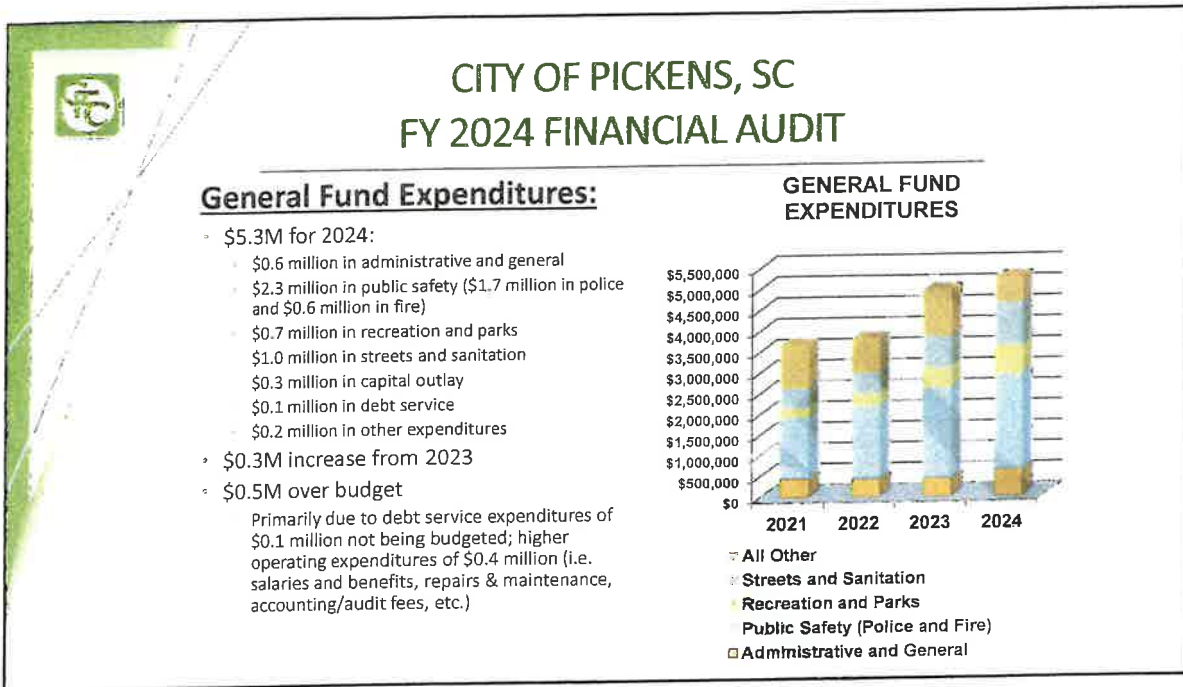
Transfers In


- \$0.4M for 2024

GENERAL FUND REVENUES



Year	Property Taxes	Fees, Charges, and Rentals	Licenses, Permits, and Franchise Fees	Intergovernmental Revenues	Other Revenues	Total
2021	\$500,000	\$1,000,000	\$1,000,000	\$1,000,000	\$500,000	\$3,500,000
2022	\$500,000	\$1,000,000	\$1,000,000	\$1,000,000	\$500,000	\$3,500,000
2023	\$500,000	\$1,000,000	\$1,000,000	\$1,000,000	\$500,000	\$3,500,000
2024	\$600,000	\$1,000,000	\$1,200,000	\$1,000,000	\$500,000	\$4,400,000





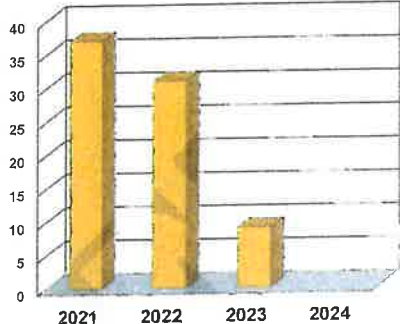
CITY OF PICKENS, SC

FY 2024 FINANCIAL AUDIT


General Fund

- Unassigned fund balance is \$0, which is 0% of 2024 actual expenditures (\$5.2m) and 0% of 2025 budgeted expenditures (\$5.3m).
- GFOA recommends a minimum of 16.7% (two months)
- Council's minimum fund balance policy requires unassigned fund balance to be 3-4 months (24%-32%) of General Fund operating expenditures.

GENERAL FUND



Year	Unassigned Fund Balance as a % of General Fund Expenditures
2021	38
2022	33
2023	12
2024	0



CITY OF PICKENS, SC

FY 2024 FINANCIAL AUDIT

Major Reasons To Maintain An Adequate Fund Balance:

- Cash flow through second half of calendar year; property taxes and business licenses are cyclical.
- Significant emergencies and unanticipated expenditures.
- Flexibility for discretionary funding needs.
- Potential for better interest rates on debt issues (can save the City money).
- To cover potential shortfalls from the state (a) due to budget cuts or (b) as a result of the change in legislation
- Extremely important given the uncertain economic times (health pandemic).



CITY OF PICKENS, SC FY 2024 FINANCIAL AUDIT

City's Financial Position

- The City has continued to experience significant decreases in its fund balance in the General Fund for the years ended June 30, 2022, 2023, and 2024 of approximately (\$254,000), (\$767,000), and (\$486,000), respectively.
- The City elected to claim reimbursements in FY 2024 for current and past Utility Fund improvement costs by drawing down from the US Bank bond proceeds account (related to the 2021B Refunding and Improvement Bonds).
- These funds were deposited in the General Fund in the City's pooled main operating account with a corresponding interfund payable to the Utility Fund.
- In order to gain an accurate picture of the General Fund's true cash position or its fund balance – you need to take the cash balances in the General Fund and reduce them by the net interfund payables (primarily to the Utility Fund) and other related net assets.
- Going forward, the City may have to borrow from the Utility Fund to pay some of its General Fund operating costs.



CITY OF PICKENS, SC FY 2024 FINANCIAL AUDIT

Other Funds

- **Hospitality Tax Fund** had approximately \$0.9 million in fund balance at year end, all of which was restricted for debt service or tourism related expenditures.
 - Revenues of \$0.7 million and expenditures of \$0.5 million.
 - Expenditures were primarily for salaries and employee benefits, tourism related events, and debt service payments.
 - Transfer out of \$113k for joint costs and overhead reimbursement to the General Fund.
- **Grants Fund** had approximately \$19k in fund balance at year end, all of which was restricted.



CITY OF PICKENS, SC FY 2024 FINANCIAL AUDIT

Utility Fund

- Had approximately \$20.9 million in net position at year end and an increase in net position of \$4.6 million:
 - Utility Fund operating revenues of \$3.6 million and operating expenses of \$3.3 million compared to 2024 operating revenues of \$3.5 million and operating expenses of \$4.0 million. Operating expenses decreased primarily due to lower pension costs (due to lower allocations of pension balances from the state retirement plan due to much lower headcount), partially offset by higher material and supplies, maintenance, and depreciation expense.
 - Nonoperating items of \$0.2 million – primarily interest expense on bonds
 - Contributions consist of \$4.6 million in capital grants (primarily SCIP grants) and \$0.3 million in capital improvement fee. Transfer out of \$0.3 million to the General Fund in lieu of payroll, property taxes, franchise fees, and to cover a greater portion of joint costs (that were budgeted and paid for in the General Fund).



CITY OF PICKENS, SC FY 2024 FINANCIAL AUDIT

Net Pension Liability:

- Relates to the City's proportionate shares of the net pension liabilities and deferred outflows/inflows of resources related to the City's participation in the South Carolina Retirement System and the SC Police Officers Retirement System ("Plans").
 - Total Net Pension Liability ("NPL") of \$3.9 million (\$4.4 million in the prior year) on the City's government-wide Statement of Net Position for 2024.
 - Decrease in the NPL of \$0.5 million from the prior year is primarily due to less staff in the Utility Fund (via contracting with Clear Water Solutions), partially offset by more staff and higher salaries in the governmental funds.
 - PEBA approved continuing rate increases of 1% each year until a final employer rate of 18.56% and 21.24% for the SCRS and PORS, respectively, is achieved (was achieved in FY 2024).
 - No net impact on governmental funds but does impact the Utility Fund and the government-wide financial statements.
- Significant pension disclosures in Note IV.B.



CITY OF PICKENS, SC FY 2024 FINANCIAL AUDIT

Other Items of Note – Capital Assets:


- Total capital assets were \$33.1 million at June 30, 2024 – increase of \$4.5 million from June 30, 2023:
 - Total capital asset additions of \$6.4 million which consisted of:
 - Water system upgrade project
 - Several vehicles and equipment related items (most notably a backhoe and diesel generator).
 - Other building improvements.
 - Depreciation expense of \$1.9 million.



CITY OF PICKENS, SC FY 2024 FINANCIAL AUDIT

Other Items of Note – Long-term Obligations:

- Total long-term obligations outstanding at June 30, 2024 were \$10.4 million – decrease of \$0.9 million from June 30, 2023:
 - Principal payments of \$0.9 million made during 2024.
- Debt services payments are estimated to be \$1.1 million for 2025 (\$0.3 million for governmental activities debt and \$0.8 million for business-type activities).



CITY OF PICKENS, SC FY 2024 FINANCIAL AUDIT


AUDITING/ACCOUNTING UPDATE:

Future Significant Changes in Auditing Principles:

- None

Future Significant Changes in Accounting Principles:

- GASB Statement #101 "*Compensated Absences*" – a government should recognize a liability for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through. This will be applicable for the City for FY 2025.
- GASB Statement #102 "*Certain Risk Disclosures*" – need to assess and disclose significant concentrations and constraints that could expose the City to substantial financial risk. This will be applicable for the City for FY 2025.
- GASB #103 "*Financial Reporting Model Improvements*" – this will primarily require (a) more robust management's discussion and analysis, (b) change in the presentation of the enterprise funds statements of revenues and expenses and changes in fund balances, and (c) budgetary comparison explanations. This will be applicable for the City for FY 2026.
- GASB #104 "*Disclosure of Certain Capital Assets*" – will require more disclosure for certain types of capital assets (i.e. leases, SBITA's, assets held for sale, etc.). This will be applicable for the City for FY 2026.



CITY OF PICKENS, SC FY 2024 FINANCIAL AUDIT

Management Letter

- Required communications to management and those charged with governance – four comments
 - Formalize Policies and Procedures and Bank Accounts
 - Financial Struggles - Unassigned Fund Balance
 - Budget
 - Professional Support – MASC/ACOG

Compliance

- Three audit findings were noted for FY 2024
 - Accounting Cutoff – material weakness
 - Annual Report – compliance finding
 - ARPA Reporting – single audit



CITY OF PICKENS, SC FY 2024 FINANCIAL AUDIT

Summary

- Unmodified opinion on the Financial Statements from Greene Finney Cauley, LLP.
- The City needs to tighten its belt to improve its fund balance (City will need to raise revenues, cut expenditures, or a combination of both).
- We would highly encourage the City to reach out to MASC or Appalachian Council of Governments to get some ongoing municipal assistance to deal with these challenging times.

April 30, 2026

The Honorable Mayor and Members of City Council
City of Pickens
Pickens, South Carolina

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Pickens (the "City") for the year ended June 30, 2024 ("2024"). Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated February 9, 2026. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. No new significant accounting policies were adopted and the application of existing policies was not significantly changed during 2024. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most significant sensitive estimates affecting the City's financial statements were:

Management's estimates of the useful lives of capital assets and the resulting depreciation expense are based on historical data and industry standards. Management's estimate of property taxes, utility, and other receivables and the corresponding allowances for uncollectible accounts is based on information provided by the County and/or historical collection rates. Management's estimate of the compensated absences liability is based on historical usage patterns. Management's estimate of the net pension liabilities and deferred outflows/inflows of resources is based on an actuarial valuation (the actuarial valuation assumptions are based on accounting requirements, actuarial standards, historical data, and industry trends) prepared and certified by an independent actuary. We evaluated the methods, assumptions, and data used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. For purposes of this communication, professional standards define a significant audit adjustment as a proposed correction of the financial statements that, in our judgment, may not have been detected except through our auditing procedures. An audit adjustment may or may not indicate matters that could have a significant effect on the City's financial reporting process (that may or may not cause future financial statements to be materially misstated). Since it is inherently judgmental to determine what adjustments would or would not have been detected except through our auditing procedures, a schedule of all adjusting and reporting journal entries is attached, including those prepared by the City as part of their closing process after we obtained the initial trial balance.

In our judgment, there were no material known unrecorded and uncorrected misstatements, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated April 30, 2026.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditor. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Matters for City Council's Consideration

During the course of our audit, we became aware of several matters that are opportunities for strengthening internal controls and improving operating efficiency. The memorandum (Attachment A) that accompanies this letter summarizes our comments and suggestions regarding these matters. This letter does not affect our independent auditor's report dated April 30, 2026 on the financial statements for the City.

We have already discussed our comments and suggestions with management, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

In addition to the matters discussed in Attachment A, we have noted other findings that have been reported in the compliance section of the 2024 financial statements.

Other Matters

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

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

Restriction on Use

This information is intended solely for the information and use of the Mayor, City Council, and management of the City and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Greene Finney Cauley, LLP

Greene Finney Cauley, LLP
Certified Public Accountants

ATTACHMENT A

**CITY OF PICKENS, SOUTH CAROLINA
MATTERS FOR CONSIDERATION
YEAR ENDED JUNE 30, 2024**

2024-A: FORMALIZE POLICIES AND PROCEDURES AND BANK ACCOUNTS

- Condition:** We noted that the City does not have a formal system for tracking/monitoring franchise fees. We noted that some of the bank reconciliations were not signed and dated by the preparer and reviewer and that some accounts did not have formal bank reconciliations. We noted that the City has a significant amount of cash in the General Fund that it owes to the Utility Fund, we would recommend that either (a) these funds be moved to a separate Utility Fund cash account to avoid confusion or (b) to always be netted against the related outstanding interfund balances. We also noted that various restricted monies do not have their own separate bank accounts (i.e. Victims Assistance Fund, Grants Fund, unspent bond proceeds, etc.).
- Recommendation:** We recommend that the City formalize policies and procedures for tracking/monitoring franchise fees and for reviewing/approving bank reconciliation. We also recommend that the City consider setting up a Utility Fund checking account and investment account with the SC Local Government Investment Pool ("LGIP"). The City could use these accounts to better separate Utility Fund cash from the General Fund and ensure that they have higher investment returns and have quick access to cash. We also recommend that restricted cash accounts have their own separate bank accounts.
- Response:** The Finance Department has established a tracking method for franchise fees. All bank reconciliations are currently being reviewed and signed by the City administrator and the mayor. Separate bank accounts have been established for the restricted police department accounts.

2024-B: FINANCIAL STRUGGLES

- Condition:** The City has continued to experience significant decreases in its fund balance in the General Fund for the years ended June 30, 2022, 2023, and 2024 of approximately (\$254,000), (\$767,000), and (\$486,000), respectively. These decreases have resulted in the City depleting its unassigned fund balance at June 30, 2024. In addition, the City was unable to file its annual audit/financial statements ("Annual Report") with the State within 13 months of its fiscal year end. The State has begun to withhold state allocations until such Annual Report has been received. The City is currently borrowing funds from the City's Utility Fund to pay current General Fund costs in excess of General Fund revenues – and will repay the Utility Fund once its financial position in the General Fund has improved. City Council and management have worked to begin addressing these shortfalls by increasing revenues and decreasing expenditures – and believe that these future changes will begin to improve the City's financial position for the General Fund in the coming years.
- Recommendation:** We recommend that the City increase revenues, decrease expenditures, or a combination of both in the General Fund in an effort to get unassigned fund balance to a higher balance and a higher percentage of General Fund expenditures.
- Response:** City Council and management have worked to begin addressing these shortfalls by increasing revenues and decreasing expenditures – and believe that these future changes will begin to improve the City's financial position for the General Fund in the coming years.

ATTACHMENT A

CITY OF PICKENS, SOUTH CAROLINA
MATTERS FOR CONSIDERATION
YEAR ENDED JUNE 30, 2024

2024-C: BUDGET

- Condition: The City is over budget in a number of its expenditure accounts in its General Fund. Most of City Council and management are fairly new and were not present for all of fiscal year 2024. The reason for being over budget in some accounts was not always formally communicated, documented, and/or approved by City Council. City Council and management should have a better process for dealing with budget to actual variances and should consider amending its budget when significant changes are known.
- Recommendation: We recommend that the City adhere to its approved budget or ensure that Council has amended or formally approved any expenditures over budgeted amounts.
- Response: The City will consider this recommendation and will determine an appropriate course of action.
-

2024-D: MUNICIPAL ASSISTANCE

- Condition: As noted above, the City has experienced a lot of Council and staff turnover over the past few years. The City is also experiencing some significant financial struggles and strained relationships where outside professional support could be helpful.
- Recommendation: We would encourage the City to reach out to the Municipal Association of South Carolina ("MASC") or the Appalachian Council of Government ("ACOG") to obtain assistance and support during these challenging times. We believe this would be a great resource to have another set of eyes and opinions as the City tries to improve its operations and financial position.
- Response: The City will consider this recommendation and will determine an appropriate course of action.
-

City of Pickens
Regular Meeting
May 11, 2026
6:00 p.m.

The Mayor and City Council convened at Pickens City Hall, 219 Pendleton Street, Pickens, S.C. for a Regular Called Meeting. Agendas were posted and sent to media on May 8 , 2026.

Council Members in Attendance:

Mayor, Isaiah Scipio
Allie Winter, Mayor Pro-Tem
Council Member Danny Adams
Council Member Jonathan Baker
Council Member Cameron Rivers
Council Member Floyd Rogers
Council Member Ray Wilson

Staff:

Administrator, Tim O'Briant
Chief of Police, Randal Beach
Trey Adams, Public Works Director
Recreation Director, Jonathon Morris

(The minutes are a synopsis of the meeting, and they are not a verbatim discussion. Full viewing and recording of the meeting is available on the City of Pickens Web-page and Facebook. Also, the full agenda packet with all departmental reports are available in the City Clerk's office.)

WELCOME AND CALL TO ORDER:

Mayor Scipio called the special called meeting to order and welcomed those in attendance. Mayor Scipio further gave the invocation followed by the Pledge of Allegiance.

COMMENTS MAYOR SCIPIO:

Mayor Scipio stated he is giving the floor to Council Member Ray Wilson for the "Stamp Out Hunger" competition.

Council Member Ray Wilson presented the final results of the first Great American Great Pickens Food Fight, a friendly competition between the Pickens County Council and the Pickens City Council to support the Gleaning House Food Bank. He thanked all participants and recognized the director of the Gleaning House for officially verifying the donation totals.

The results were:

- Pickens County Council: 142 pounds of food
- Pickens City Council: 760 pounds of food

Council Member Wilson announced the Pickens City Council as the champion and the trophy was presented to the mayor, who will keep it until next year's event.

Mr. Wilson concluded by presenting an additional \$2,250 donation from the National Association of Letter Carriers' Stamp Out Hunger food drive, collected by community members in support of the program.

Mayor and Council thanked Council Member Ray Wilson for his dedication to this important community project.

COMMENTS FROM CITIZENS:

Leigh Weathers McCordle- Ms. McCordle introduced herself and stated she has been following the City and many of the issues. Ms. McCordle stated she has traveled and has a background in management with a specialty in human resources and was glad to see City Council combining the role of Clerk/HR. Ms. McCordle commented that she was also encouraged that Council had the Audit report and allowed the public to know more about the expenditures and revenues of the City. She also had some thoughts about the role of the finance director reporting to the Mayor in light of the recent audit reporting, as the Administrator has a large responsibility. Ms. McCordle mostly commented on the City Lake property being for sale and requested that property owners be involved prior to the lake being sold.

Geneva Robinson- Ms. Robinson expressed concerns about several issues in her neighborhood, beginning with the condition of South Church Street, where sewer work was completed months ago but the road was never properly repaired, leaving debris, an uneven cut across the street, and remnants of caution tape that make the area look neglected and potentially damaging to vehicles. She also asked for clarification about the future of the former boy's home, noting community rumors that it may become a homeless shelter—something residents do not want based on past problems when the boys home operated. Finally, she raised concerns about the property at 519 West Lee Street, describing excessive clutter, a boat in the yard, a car jacked up in the front, and a porch so crowded it may block entry, and she requested that the city enforce cleanup as it has done in other cases.

Pam Winters – Ms. Winter told the Mayor and Council that she has repeatedly asked how she was identified as the recipient of an email involved in a SLED investigation but has never received an answer. She presented dates from official SLED records showing her name was linked to the case as early as December 18—well before the city's public statements claimed it was first mentioned. She argued that these documented dates contradict what city officials have told the public about referrals, interviews, and how her name surfaced. Ms. Winters also raised concern that an email she sent to council on March 4 later appeared on an anonymous social media page outside the FOIA process. She formally requested a written explanation identifying what record was used to name her, who provided that information to SLED, and how the city reconciles statements with the official timeline.

>>Mayor Scipio stated to Ms. Winter that Council cannot give her that information, and the police chief and administrator should be able to provide information.

Tom Wendell-representing the Fourth Degree Knights of Columbus, requested approximately \$3,500 in funding to replace the deteriorating flagpole at Sunrise Cemetery, where 73 veterans—from the Civil War through the Global War on Terror—are buried. He explained that the current pole's external halyard is frayed and the site lacks proper lighting required for displaying the U.S. flag at night under Title 4. Previous attempts to use small solar lights failed due to damage from foot traffic and maintenance equipment. The proposal includes installing a 35-foot fiberglass pole with an internal, lockable halyard, a reinforced concrete base, and a durable down-facing solar LED light. The Knights of Columbus offered to provide volunteer labor and materials in coordination with Public Works, aiming to complete the project before the nation's 250th anniversary on July 4, 2026, to ensure the cemetery honors veterans with an appropriate and long-lasting display.

ADMINISTRATOR'S REPORT:

Site Visit & Updates

- A visit to Lee Street and South Church Street is planned for the next morning to gather updates for Miss Geneva Robinson.

Budget Audit & Upcoming Work Session

- Following the recent audit report and subsequent budget adjustments, a budget update and work session is scheduled for May 26.

- The session is moved one day later due to the Memorial Day holiday.
- Significant work will occur between now and the session to prepare revised budget materials.

Downtown Parking Changes

- Beginning the education phase for the new 2-hour parking limit downtown.
- This phase will last for an extended period, focusing on informing the public before enforcement begins.
- New signage will be installed within the next couple of weeks.

Public Works Utility Shed Replacement

- Council received advance notice (no action required yet) regarding bids for rebuilding the utility/public works shed destroyed during Hurricane Helen.
- 17 bidders participated.
- Insurance will cover approximately \$300,000+ of the cost.
- The recommended bid is \$298,000 from Diamond Construction Group, based on schedule and experience.
- A full packet—including the proposed contract—will be presented at the May 26 work session.

SECOND AND FINAL READING OF ORDINANCE NO. 2026-03, 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 (6) SIX MONTHS IN ORDER TO ALLOW TIME FOR REVIEW AND POSSIBLE AMENDMENT OF THE CITY’S ZONING ORDINANCES:

>>Council Member Allie Winter moved that this constitute a second and final reading of Ordinance No. 2026-03, motion was seconded by Council Member Floyd Rogers and unanimously passed.

FIRST READING OF ORDINANCE NO. 2026-04, AN ORDINANCE AMENDING THE CODE OF ORDINANCE OF THE CITY OF PICKENS, SOUTH CAROLINA, TO CLARIFY THE DAY-TO-DAY SUPERVISION OF DEPARTMENT HEADS BY THE CITY ADMINISTRATOR; TO AMEND THE APPOINTMENT PROCESS FOR THE FINANCE DIRECTOR; AND TO RESERVE THE APPOINTMENT OF THE CITY ATTORNEY, CITY CLERK, AND MUNICIPAL JUDGE EXCLUSIVELY TO CITY COUNCIL:

Council Member Floyd Rogers read the proposed ordinance as sent by the City Attorney.

Proposed amendments to Division 2 – City Administrator and Finance Director, within Article 3 (Officers and Employees) of Chapter 2 (Administration).

- *Strikethrough = language to be deleted*
- *Underline = language to be added*
- *No markings = unchanged*
- *Asterisks = skipped but unchanged sections*

AN ORDINANCE TO AMEND DIVISION 2 (CITY ADMINISTRATOR AND FINANCE DIRECTOR) OF ARTICLE III (OFFICERS AND EMPLOYEES) OF CHAPTER 2 (ADMINISTRATION) OF THE CITY OF PICKENS CODE OF ORDINANCES TO AMEND THE APPOINTMENT PROCESS FOR THE FINANCE DIRECTOR, TO AMEND THE DUTIES OF THE CITY ADMINISTRATOR, AND OTHER MATTERS RELATED THERETO

WHEREAS, City Council reviews its ordinances from time to time to make any necessary amendments and/or improvements; and,

WHEREAS, City Council finds and determines that for the purposes of promoting efficient municipal operations, that the Finance Department of the City shall fall under the purview and direction of the City Administrator; and,

WHEREAS, City Council further finds that the power and duties of the City Administrator shall be amended to (1) identify each Department Head by Department; (2) reflect that each Department Head shall be appointed with consent of City Council and (3) to provide the Administrator with direct supervisory authority over the Department Heads.

WHEREAS, City Council finds and determines that the amendments contained herein are in the best interests of the citizens and residents of the City of Pickens.

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

Section 1. Amendment. Amend Division 2 (City Administrator and Finance Director) of Article III (Officers and Employees) of Chapter 2 (Administration) (language that is ~~struck through~~ is language proposed to be deleted, underlined language is language proposed to be added, language is not ~~struck through~~ or underlined is not to be changed, and *** represents sections of the Ordinance that have been skipped and remain unchanged):

DIVISION 2. CITY ADMINISTRATOR AND FINANCE DIRECTOR

Sec. 2-126. Powers and duties generally.

The city administrator shall be responsible to the city council for the proper administration of the policies and affairs of the city and to that end shall have the power and authority and be required to:

- (1) Direct, supervise and coordinate administrative activities and operations.
- (2) Appoint department heads ~~after consultation~~ with consent by the city council. The department heads of the City are for the following departments: Finance, Public Works, Police, Fire, and Parks and Recreation.
- (3) Appoint other city employees with the approval of department heads.
- (4) Suspend or dismiss department heads ~~after consultation~~ with consent by the city council.
- (5) Suspend or dismiss other city employees after consultation with heads of departments or council committees.
- (6) Prepare a proposed annual operating budget and submit the proposed budget to the city council for review and consideration.
- (7) Have the responsibility for the administration of the annual operating budget after adoption.
- (8) Prepare and annually update a five-year capital improvements program and budget.
- (9) Be primarily responsible for the overall administration of the city's personnel policies and procedures under the policy direction of the city council. However, the head of each department shall be responsible for ensuring that personnel policies and procedures are carried out day-by-day in his department.
 - a. Except as provided elsewhere in this Code, the city administrator shall have the responsibility for the administration of the personnel program including interpretation of the various provisions of the personnel policies and procedures. Decisions regarding the employment of individuals with the city organization shall be based on the policies defined in the personnel policies and procedures manual. The salary of each position within the city organization shall be determined by the position classification system. The salary of all employees at the time of employment, as well as increases which result from promotions or decreases which result from discipline or other adverse actions, shall be approved by the city administrator.
 - b. The city council may, as necessary, require changes, amendments or additions to the policies and procedures and direct the administrator to implement such changes.
- (10) Monitor the financial condition of the city and estimate present and future financial needs.
- (11) Prepare a quarterly analysis on the financial position of the city.
- (12) Prepare a quarterly analysis on personnel and administrative activities, with the approval of the departmental council committees.
- (13) Combine or consolidate job positions within departments as necessary or prudent to maximize manpower utilization and efficiency.
- (14) Recommend and administer policies governing purchasing procedures and inventory control.
- (15) Authorize the purchase of services, materials, supplies, and equipment which do not require the taking of formal bids; provided, however, that such items are appropriated in the annual operating budget or capital improvements budget.
- (16) Authorize shifts in departmental budget line items; provided that overall departmental budget appropriations do not change.
- (17) Authorize shifts in departmental budgets; provided that overall budget appropriations do not change without the approval of the city council.

- (18) Investigate complaints concerning administrative matters and personnel performance with heads of departments, departmental council committees, or the mayor.
- (19) Prepare and submit to the city council at the end of each fiscal year a complete annual report on the finances and administrative activities of the city.
- (20) With the approval of the city council and as he deems advisable, delegate to other administrative officers subject to his direction and supervision the authority to exercise specified duties and responsibilities as may be considered appropriate.
- (21) Provide the city council with information, guidance, and leadership in matters of policy determination.
- (22) Actively investigate the opportunities and position of the city in relation to federal grants, state and county shared services and money and prepare the necessary papers, etc., upon approval of the city council.
- (23) Shall supervise, direct, coordinate and oversee the Department Heads. Department Heads shall report directly to the City Administrator regarding operational matters, personnel administration, budgeting, policy implementation, and municipal operations, subject to the policy direction and authority of City Council.
- (24) Shall relate to and communicate with the mayor and with the city council as a whole on any and all problems, situations and conditions which arise concerning any department or activity of the city, which in the opinion of the city administrator is of significance. Except for the purpose of inquiry, the members of city council shall communicate directly with the city administrator in any and all matters concerning any department or activity of the city. No member of the city council shall give orders to any subordinate of the city administrator.

Subdivision 1. Finance Director

Sec. 2-129. Appointment; term.

The city council shall appoint an officer to be known as the finance director, who shall hold office at the pleasure of the council.

(Ord. No. 2011 11, 8-1-11)

Sec. 2-130. Bond.

Before entering upon the duties of his or her office, the finance director shall enter into a bond in such sum as may be required and with such surety company as shall be approved by the council, for the faithful performance of his or her duties.

(Ord. No. 2011 11, 8-1-11)

~~Sec. 2-131. Duties generally.~~

~~The finance director shall:~~

- ~~(1) Deposit funds in a bank designated by the council.~~
- ~~(2) Give notice to all members of the council of special meetings.~~
- ~~(3) Perform such other duties as may be required by the council.~~

~~(Ord. No. 2011-11, § 1-11)~~

Secs. 2-132—2-140. Reserved.

Section 2: Severability. Severability is intended throughout and within the provisions of this Ordinance. If any section, subsection, sentence, clause, phrase, or portion of this Ordinance is held to be invalid or unconstitutional by a court of competent jurisdiction, then that decision shall not affect the validity of the remaining portions of this Ordinance.

Section 3: Repealer. All ordinances or parts of ordinances inconsistent with this ordinance are hereby repealed to the extent of such inconsistency.

Section 3: This Ordinance shall be effective upon second and final reading.

During discussion Council discussed the proposed organizational change that would place the Finance Director under the City Administrator. One council member expressed concern that this change would reduce independent financial oversight, especially given current financial challenges. They debated that keeping the Finance Director reporting directly to Council provides important checks and balances and has helped identify questionable spending in the past.

Other councilmembers responded that the Finance Director would still be able to bring concerns to Council through emails or public presentations, and that transparency would remain. Some noted that all department heads can address Council publicly and that serious financial misconduct would be addressed appropriately. Other Concerns were expressed as follows:

- Council only received the updated document at the meeting.
- They want to compare the current ordinance with the proposed changes.
- They feel it's a lot to absorb before voting.
- There was much discussion about the wording of "consent" of Council prior to hiring or dismissing department heads.

The Mayor did clarify that this is a first reading and changes can be made prior to second reading.

>>Motion was made by Council Member Floyd Rogers, seconded by Council Member Ray Wilson. Council Member Cameron Rivers and Council Member Jonathan Baker opposed. Council Member Danny Adams abstained. Motion carried with (4) votes in favor.

FIRST READING OF ORDINANCE NO. 2026-05, AN ORDINANCE PURSUANT TO SECTION 5-3 150 (3) OF THE CODE OF LAWS OF SOUTH CAROLINA 1976, AS AMENDED, TO ANNEX PROPERTY TO THE CITY OF PICKENS, SOUTH CAROLINA:

Mr. Greg Minton with the Spinx project came before Council to answer questions regarding the proposed site. The Spinx Company is proposing a development on a 14-acre site in Pickens, with the gas station located near AutoZone and the Stockade. They plan to preserve the historic 1936 jailhouse and will need major grading due to steep terrain, including moving about 50,000 cubic yards of dirt. The project represents a \$9.5 million investment and is expected to bring jobs and tax revenue. Access would come from Gentry Street and John Street, with DOT-approved improvements. Spinx has no immediate plans for the rest of the acreage. The company emphasizes transparency and collaboration with city.

During Council discussion the Stockade building was discussed for preservation and also perhaps being gifted to the City of Pickens. These are things Spinx is open to discussing. Council ask questions about how the Spinx company utilizes extra land purchased. Mr. Minton stated the company has had extra land in the past and has sold it for compatible uses. Mr. Minton stated for this project the station would utilize approximately 3 to 3.5 acres. Once the annexation takes place, the Spinx company will submit plans and have a completion date of 2027. Mr. Baker inquired about special land uses for being within the city limits. The Mayor clarified there was none that he was aware.

>>Council Member Ray Wilson moved to approve first reading of Ordinance No. 2026-05. Motion was seconded by Council Member Floyd Rogers and unanimously passed that this constitutes first reading of Ordinance No. 2026-05.

AUTHORIZATION TO POST FOR SALE CITY LAKE PROPERTY AND DALTON PROPERTY AND OBTAIN APPRAISALS AND OTHER MATTERS AS IT RELATES TO THE SALE OF CITY OWNED PROPERTY:

Mayor Scipio and Council agreed to discuss the issue of City Lake Property with the property owners before placing property up for sale.

Council did discuss the Dalton Property. Council Member Jonathan Baker stated he thought this issue had already been voted on. Mayor Scipio stated that it was stopped due to waiting on the Comprehensive Plan.

>>Council Member Danny Adams moved to authorize the City Administrator to move forward with selling the Dalton property. Motion was seconded by Council Member Floyd Rogers. Mr. Baker amended the motion to state "highest and best" not restricted to any parties. Danny Adams seconded the amendment. The motion and amendment passed unanimously

APPOINTMENT OF ASSISTANT MUNICIPAL JUDGE:

Judge Davis requested the Council appoint Dr. Laurie G. Hillstock as the assistant Judge. Council Member Jonathan Baker inquired about Dr. Hillstock not having any Court background. Dr. Hillstock stated that is not a requirement for this position, however, she stated she has extensive experience with planning and conflict resolution. Judge Davis also stated she will have to pass the test for municipal court administration.

>>Motion was made by Council Member Ray Wilson to appoint Dr. Hillstock as assistant Judge. Motion was seconded by Council Member Allie Winter.

Mr. Baker inquired whether the job was posted. Ms. Davis did not know if the position was posted. Mr. Baker stated he thought all public positions should be posted for fairness and transparency.

>>Council approved the motion 6-1 with Mr. Baker voting in opposition.

COMMENTS FROM COUNCIL MEMBERS:

Council Member Allie Winter – Ms. Winter congratulated Council Member Ray Wilson for his efforts with the Stamp Out Hunger food drive. The presentation was uplifting and it was fun to be in the competition with Pickens County. Ms. Winter also thanked the citizens for attending the meeting and being interested in Pickens.

Council Member Ray Wilson – Mr. Wilson also wanted to thank Mountain View Funeral Home for donating tents for donations during the Azalea Festival. Also, many businesses helped with the food drive.

Council Member Jonathan Baker- Mr. Baker also thanked Mr. Wilson for the great success in the food drive competition with Pickens County. This is a win for the community.

Mr. Baker wanted to publicly state he will not enter into discussions or be voting regarding City Lake Property because he personally owns property in that area. Mr. Baker emphasized the importance of

allowing ample time for public comment and community input when decisions affect land use or adjoining properties and should not be negatively impacted by decisions made without sufficient notice. Addressing the newly appointed judge, Mr. Baker noted that the judge's résumé was very impressive. He clarified that his concerns were not personal but centered on ensuring that all community members have a fair opportunity to apply for such positions.

ADJOURNMENT:

Hearing no further business, Mayor Scipio called for the motion to adjourn. Motion was made by Council Member Danny Adams, seconded by Council Member Jonathan Baker, and unanimously passed. Pickens City Council stood adjourned at 7:48 p.m.

Respectfully Submitted:

Approved:

Donna Owen, City Clerk

Mayor, Isaiah Scipio

ORDINANCE NUMBER 2026-04

AN ORDINANCE TO AMEND DIVISION 2 (CITY ADMINISTRATOR AND FINANCE DIRECTOR) OF ARTICLE III (OFFICERS AND EMPLOYEES) OF CHAPTER 2 (ADMINISTRATION) OF THE CITY OF PICKENS CODE OF ORDINANCES TO AMEND THE APPOINTMENT PROCESS FOR THE FINANCE DIRECTOR, TO AMEND THE DUTIES OF THE CITY ADMINISTRATOR, AND OTHER MATTERS RELATED THERETO

WHEREAS, City Council reviews its ordinances from time to time to make any necessary amendments and/or improvements; and,

WHEREAS, City Council finds and determines that for the purposes of promoting efficient municipal operations, that the Finance Department of the City shall fall under the purview and direction of the City Administrator; and,

WHEREAS, City Council further finds that the power and duties of the City Administrator shall be amended to (1) identify each Department Head by Department; (2) reflect that each Department Head shall be appointed with consent of City Council and (3) to provide the Administrator with direct supervisory authority over the Department Heads.

WHEREAS, City Council finds and determines that the amendments contained herein are in the best interests of the citizens and residents of the City of Pickens.

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

Section 1. Amendment. Amend Division 2 (City Administrator and Finance Director) of Article III (Officers and Employees) of Chapter 2 (Administration) (*language that is struck through is language proposed to be deleted, underlined language is language proposed to be added, language is not struck through or underlined is not to be changed, and *** represents sections of the Ordinance that have been skipped and remain unchanged*):

DIVISION 2. CITY ADMINISTRATOR AND FINANCE DIRECTOR

Sec. 2-126. Powers and duties generally.

The city administrator shall be responsible to the city council for the proper administration of the policies and affairs of the city and to that end shall have the power and authority and be required to:

- (1) Direct, supervise and coordinate administrative activities and operations.
- (2) Appoint department heads ~~after consultation~~ with consent by the city council. The department heads of the City are for the following departments: Finance, Public Works, Police, Fire, and Parks and Recreation.

- (3) Appoint other city employees with the approval of department heads.
- (4) Suspend or dismiss department heads ~~after consultation~~ with consent by the city council.
- (5) Suspend or dismiss other city employees after consultation with heads of departments or council committees.
- (6) Prepare a proposed annual operating budget and submit the proposed budget to the city council for review and consideration.
- (7) Have the responsibility for the administration of the annual operating budget after adoption.
- (8) Prepare and annually update a five-year capital improvements program and budget.
- (9) Be primarily responsible for the overall administration of the city's personnel policies and procedures under the policy direction of the city council. However, the head of each department shall be responsible for ensuring that personnel policies and procedures are carried out day-by-day in his department.
 - a. Except as provided elsewhere in this Code, the city administrator shall have the responsibility for the administration of the personnel program including interpretation of the various provisions of the personnel policies and procedures. Decisions regarding the employment of individuals with the city organization shall be based on the policies defined in the personnel policies and procedures manual. The salary of each position within the city organization shall be determined by the position classification system. The salary of all employees at the time of employment, as well as increases which result from promotions or decreases which result from discipline or other adverse actions, shall be approved by the city administrator.
 - b. The city council may, as necessary, require changes, amendments or additions to the policies and procedures and direct the administrator to implement such changes.
- (10) Monitor the financial condition of the city and estimate present and future financial needs.
- (11) Prepare a quarterly analysis on the financial position of the city.
- (12) Prepare a quarterly analysis on personnel and administrative activities, with the approval of the departmental council committees.
- (13) Combine or consolidate job positions within departments as necessary or prudent to maximize manpower utilization and efficiency.
- (14) Recommend and administer policies governing purchasing procedures and inventory control.
- (15) Authorize the purchase of services, materials, supplies and equipment which do not require the taking of formal bids; provided, however, that such items are appropriated in the annual operating budget or capital improvements budget.
- (16) Authorize shifts in departmental budget line items; provided that overall departmental budget appropriations do not change.

- (17) Authorize shifts in departmental budgets; provided that overall budget appropriations do not change without the approval of the city council.
- (18) Investigate complaints concerning administrative matters and personnel performance with heads of departments, departmental council committees or the mayor.
- (19) Prepare and submit to the city council at the end of each fiscal year a complete annual report on the finances and administrative activities of the city.
- (20) With the approval of the city council and as he deems advisable, delegate to other administrative officers subject to his direction and supervision the authority to exercise specified duties and responsibilities as may be considered appropriate.
- (21) Provide the city council with information, guidance and leadership in matters of policy determination.
- (22) Actively investigate the opportunities and position of the city in relation to federal grants, state and county shared services and money and prepare the necessary papers, etc., upon approval of the city council.
- (23) Shall supervise, direct, coordinate and oversee the Department Heads. Department Heads shall report directly to the City Administrator regarding operational matters, personnel administration, budgeting, policy implementation, and municipal operations, subject to the policy direction and authority of City Council.
- (24) Shall relate to and communicate with the mayor and with the city council as a whole on any and all problems, situations and conditions which arise concerning any department or activity of the city, which in the opinion of the city administrator is of significance. Except for the purpose of inquiry, the members of city council shall communicate directly with the city administrator in any and all matters concerning any department or activity of the city. No member of the city council shall give orders to any subordinate of the city administrator.

Subdivision 1. Finance Director

Sec. 2-129. Appointment; term.

The city council shall appoint an officer to be known as the finance director, who shall hold office at the pleasure of the council.

(Ord. No. 2011-11, 8-1-11)

Sec. 2-130. Bond.

Before entering upon the duties of his or her office, the finance director shall enter into a bond in such sum as may be required and with such surety company as shall be approved by the council, for the faithful performance of his or her duties.

(Ord. No. 2011-11, 8-1-11)

Sec. 2-131. Duties generally.

The finance director shall:

- (1) ~~Deposit funds in a bank designated by the council.~~
- (2) ~~Give notice to all members of the council of special meetings.~~
- (3) ~~Perform such other duties as may be required by the council.~~

(Ord. No. 2011-11, 8-1-11)

Secs. 2-132—2-140. Reserved.

Section 2: Severability. Severability is intended throughout and within the provisions of this Ordinance. If any section, subsection, sentence, clause, phrase or portion of this Ordinance is held to be invalid or unconstitutional by a court of competent jurisdiction, then that decision shall not affect the validity of the remaining portions of this Ordinance.

Section 3: Repealer. All ordinances or parts of ordinances inconsistent with this ordinance are hereby repealed to the extent of such inconsistency.

Section 3: This Ordinance shall be effective upon second and final reading.

CITY OF PICKENS, SOUTH CAROLINA

Isaiah Scipio, Mayor

ATTEST:

Donna Owen, Municipal Clerk

First Reading: May 11, 2026

Second and Final Reading: _____, 2026

Approved as to Form:

Daniel R. Hughes, City Attorney

City of Pickens)
County of Pickens)
State of South Carolina)

Ordinance Number 2026-05

AN ORDINANCE PURSUANT TO SECTION 5.3 150 (3) OF THE CODE OF LAWS OF SOUTH CAROLINA 1976, AS AMENDED, TO ANNEX PROPERTY TO THE CITY OF PICKENS, SOUTH CAROLINA.

WHEREAS, one hundred percent (100%) of the freeholders owning one hundred percent (100%) of the assessed value of property addressed as 2914, 2916, 2918, 2920 and 2932 Gentry Memorial Highway and identified as Tax Map Numbers 4191-17-01-7196, 4191-17-01-8411, 4191-17-01-9988, 4191-17-11-0228, 4191-17-11-0270, and 4191-17-11-1124, has petitioned the City of Pickens, South Carolina, to annex said property into the City of Pickens, South Carolina, and

WHEREAS, the property as aforementioned is contiguous to the current City of Pickens, South Carolina, and is eligible for annexation and,

WHEREAS, the said real property as described above shall become a part of the corporate limits of the City of Pickens, South Carolina, upon second and final reading of this ordinance.

Now, THEREFORE, BE IT ORDAINED and ordered the Mayor and City Council of the City of Pickens, South Carolina, that the property located at 2914, 2916, 2918, 2920 and 2932 Gentry Memorial Highway and identified as Tax Map Numbers 4191-17-01-7196, 4191-17-01-8411, 4191-17-01-9988, 4191-17-11-0228, 4191-17-11-0270, and 4191-17-11-1124, and exhibit attached is hereby annexed in the corporate limits of the City of Pickens, South Carolina, and, that said property shall be zoned PDD pursuant to the Zoning Ordinance of the City of Pickens, South Carolina. Future use of the property will be governed by the City's zoning ordinance, any variances thereto as may be granted solely by City Council; and, by a voluntary Development Agreement by and between the property owner and the City detailing various fees and construction standards in addition to the base zoning requirements.

DONE AND RATIFIED BY THE MAYOR AND COUNCIL OF THIS _____ DAY OF _____, 2026.

Introduced (1st Reading) May 11, 2026

Final (2nd Reading) _____

Mayor, Isaiah Scipio

Attest, Donna Owen, City Clerk

**100 Percent Petition-Ordinance Annexation
Petition Form**

TO THE MAYOR AND COUNCIL OF THE CITY OF PICKENS, SOUTH CAROLINA:

The undersigned, being 100 percent of the freeholders owning 100 percent of the assessed value of the property in the contiguous territory described below and shown on the attached plat or map, hereby petition for annexation of said territory to the City of Pickens, South Carolina by ordinance effective as soon hereafter as possible, pursuant to South Carolina Code Section 5-3-150(3).

The territory to be annexed is described as follows:

The property is designated as follows on the County tax maps as parcel number _____
4191-17-01-8411, 4191-17-01-9988, 4191-17-01-7196, 4191-17-11-
0228, 4191-17-0270, & 4191-17-11-1124

Carla Jean Jeannine J. Kelsch 307 South "C" St. Easley SC 29640 5-10-26

[Signature] 244 Cleary Rd. Liberty, S.C. 29657
Signature Street Address, City Date

For City Use:

Petition received by _____, Date _____

Description and Ownership verified by _____, Date _____

Recommendation _____

By: _____, Date _____



Mayor
ISAAH 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 and City Council
FROM: Tim O'Briant, City Administrator
DATE: May 21, 2026
RE: Recommendation to Purchase Property at 120 W. Main Street

I recommend that City Council authorize the acquisition of the property located at 120 W. Main Street, Pickens, South Carolina, identified as Pickens County Tax Map Number 4181-15-74-3154, for the negotiated purchase price of \$275,000. The subject parcel consists of approximately 0.59 acres and occupies a strategically important location within the downtown corridor adjacent to the City's entertainment and tourism district.

This property is a key parcel with direct frontage on West Main Street and is tied directly to the City of Pickens Amphitheater area. Acquisition of the property would provide the City with long-term control over an important gateway and support area connected to downtown tourism, special events, festivals, and related economic development activity. The parcel's location presents significant opportunities for future public use, event support infrastructure, parking, greenspace, visitor amenities, redevelopment partnerships, or other improvements that enhance the continued growth and success of the downtown district.

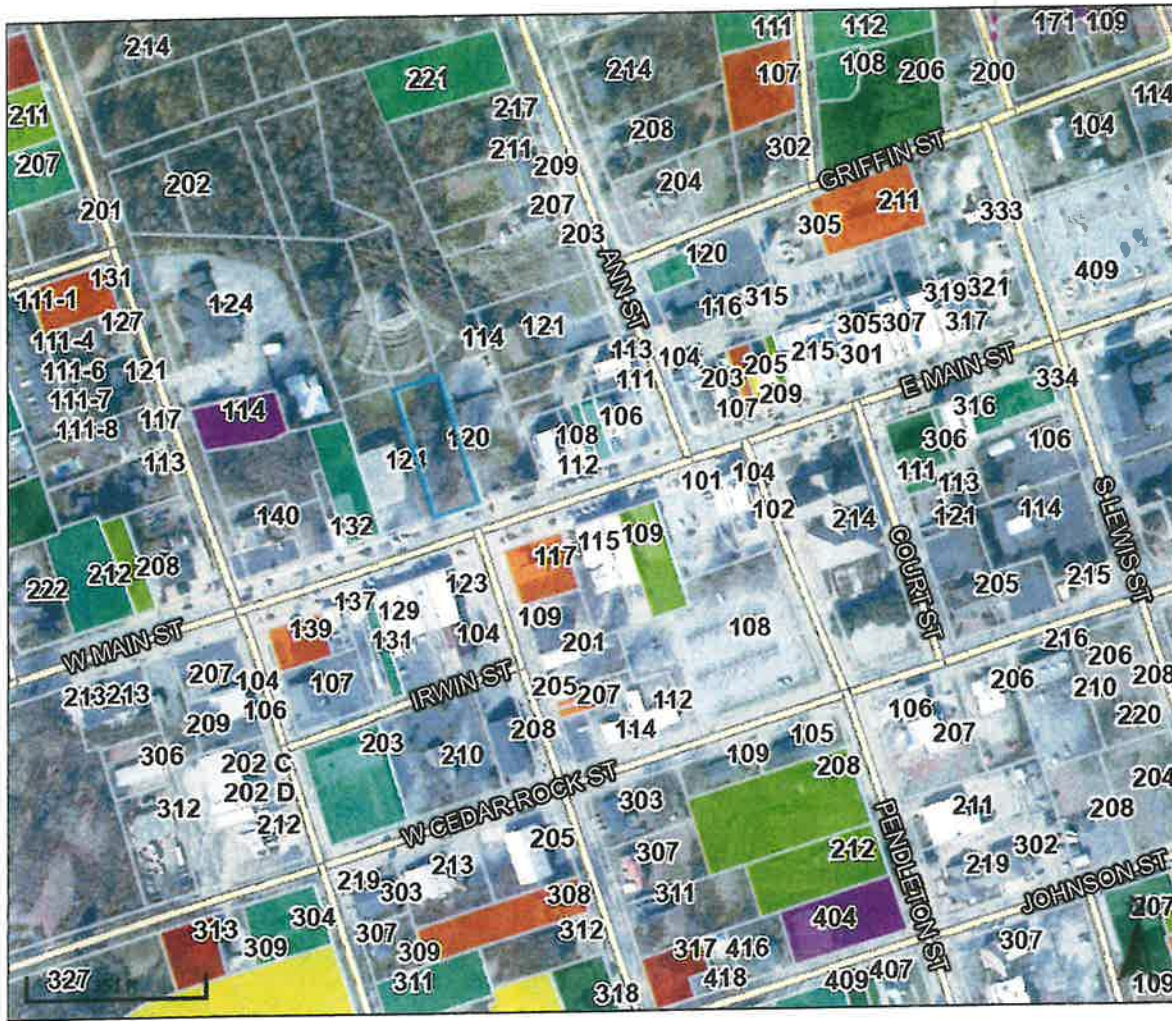
Funding for the proposed acquisition is included within the proposed Fiscal Year 2026–2027 Hospitality Tax Fund budget. The proposed purchase is consistent with the City's ongoing investments in tourism-related infrastructure and downtown revitalization efforts centered around the Amphitheater and Main Street corridor.

Accordingly, staff recommends approval of the property acquisition and authorization for the City Administrator and City Attorney to proceed with the necessary due diligence, preparation of closing documents, and completion of the transaction subject to standard closing requirements.

Attached for Council reference is the Pickens County parcel map and property report for the subject property.



Pickens County, SC



Overview



Legend

- Parcels
- 911 Address
- Yearly Sales
 - 2026
 - 2025
 - 2024
 - 2023
 - 2022
 - 2021
 - 2020
- Roads

Parcel ID	4181-15-74-3154	Account	Vac Land	Ownership	THREES A	Documents			
Account No	R0058490	Type	Comm		CHARM LLC	Date	Price	Doc	Vacant or Improved
Property	120 W MAIN ST	Class	n/a		148 LE FAIR			1950//295	Improved
Address	PICKENS	Acreage	0.59		WAY	4/27/2018	\$75,000	1640//108	Improved
District	7-Pickens	LEA	0035		PICKENS, SC	10/20/2014	\$16,396		
Brief	N/SIDE WEST MAIN ST	Code			29671-0000				
Tax Description		Value	\$177,100						

(Note: Not to be used on legal documents)

Date created: 5/21/2026
 Last Data Uploaded: 5/21/2026 8:17:08 AM

Developed by SCHNEIDER
 GEOSPATIAL

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 and City Council

From: Tim O'Briant

Date: May 13, 2026

Subject: Request for Funding Assistance – Sunrise Cemetery Flag Pole Improvements

During public comment at the Monday, May 12, 2026 City Council meeting, representatives of the Knights of Columbus requested financial assistance in the amount of \$3,500 for the replacement and improvement of the flag pole at City-owned Sunrise Cemetery.

The proposed improvements include installation of a new flag pole equipped with an internal halyard system and solar-powered top lighting. These enhancements would improve the appearance and functionality of the installation while eliminating issues associated with external flag ropes and ensuring proper illumination of the flag.

Funds are currently available within the Community Festivals budget line item should Council desire to provide the requested funding assistance.

This item is being placed before Council for discussion and approval consideration.



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 and Council

From: Tim O'Briant, City Administrator

Date: May 22, 2026

Subject: Approval of Contract – Vehicle Storage Shed Reconstruction Project (Hurricane Helene Damage)

The attached contract proposal from Diamond Construction is presented for Council consideration and approval for reconstruction of the City's vehicle storage shed located at 133 Railroad Street, which sustained substantial damage as a result of Hurricane Helene. The proposed work includes demolition of the damaged structure and complete reconstruction of the facility, including associated electrical installation and code-compliant improvements.

The proposed lump sum contract amount is \$298,000, with construction scheduled for completion within approximately 45 days from issuance of a notice to proceed. The contractor has proposed a four-phase payment schedule consisting of equal 25% progress payments tied to project milestones.

This project is directly related to storm recovery and replacement of damaged municipal infrastructure. Staff anticipates that eligible costs associated with this reconstruction project will be submitted for applicable insurance reimbursement.

Staff recommends Council authorize execution of the construction contract with Diamond Construction in the amount of \$298,000 and authorize the City Administrator to execute associated project documents within approved budget authority.

Attachments:

- Diamond Construction Formal Proposal
- Contract Proposal / Clarifications

DIAMOND

Construction Group Inc.

Bid Date: 05/04/26

Project Info

Address: 133 Railroad St
Pickens, SC
Location# Pickens Inspection Facility
Project # Vehicle Shed Project

Item #	Description	Cost
1	Diamond Construction proposes to furnish all labor, materials, equipment, and supervision necessary to complete the demolition, construction, and electrical installation for the vehicle storage shed project. All work shall be built per plans and specifications. Attached will be the formal bid submitted for further detail.	\$298,000

Total: \$298,000

See Page 2 for Clarifications / Exclusions

Client Approval of Proposal:

Signature

Date

DIAMOND

Construction Group Inc.

Bid Date: 05/04/26

Project Info

Address: 133 Railroad St
Pickens, SC
Store# Pickens Inspection Facility
Project # Vehicle Shed Project

Clarifications:

Would like payment schedule to be broken down into (4) sections: 25% deposit, 25% after demo and concrete/masonry work, 25% after framing and roof has been installed, and 25% once project is completed and passed inspections.

Change orders subject to 10% OHP.

Final layout is subject to field conditions

Exclusions:

Contractor assumes no civil/structural/engineer design responsibility/liability

Any and all changes and/or special requirements made from local building depts., utilities and/or any other government agency.

Any overtime or nightwork

Assumes no design services or documents



FORMAL PROPOSAL

Date: May 4, 2026

Project: Vehicle Storage Shed

Location: 133 Railroad St, Pickens, SC

Project Overview

Diamond Construction proposes to furnish all labor, materials, equipment, and supervision necessary to complete the demolition, construction, and electrical installation for the vehicle storage shed project.

All work shall be built per plans and specifications.

Scope of Work

Demolition & Construction:

- All demolition of existing structure included per plans
- Complete erection of new building structure per engineered plans

Electrical:

- (1) 200-amp meter panel combo (exterior)
- 2" rigid riser with 3/0 conductors
- Interior panel – Square D QO brand
- Full electrical system per code

Wiring Method

- EMT conduit throughout
- Minimum MC whips for final connections

Lighting

- 4' LED fixtures installed
- Suspended via aircraft cable and/or surface mounted as required

Receptacles

- GFI outlets installed at each post

Codes & Compliance

- All work to meet NEC and local code requirements
- Permits and inspections included

Contract Price

Total Lump Sum: \$298,000

Project Schedule

Project will be completed within 45 days from notice to proceed, unless otherwise approved.

Terms & Conditions

- Any work outside of this scope will be treated as a change order
- Final layout subject to field conditions
- Schedule to be coordinated upon award

Acceptance

Authorized By: _____

Geno Gosnell, President