City of Liberty- Regular Session

June 8th, 2026 – 6:45 PM

Rosewood Center- 419 E Main St., Liberty, SC 29657

- **Call to Order**
  - Mayor Andrea Wagner
- **Invocation**
- **Pledge of Allegiance**
- **Public Session**
  - (Speakers are allowed 3 minutes)
- **Approval of Minutes**
  - May 5th, 2026, Regular Session
  - June 2nd, 2026, Work Session
- **New Business: (1st Readings/ Resolutions)**
  - MASC Model Ordinance- AN ORDINANCE PURCHASING AND PROCUREMENT PROCEDURES
- **Old Business: (2nd Readings)**
  - 2026-2027 Fiscal Year Operating Budget
- **City/Financial Report**
- **Department Head Reports**
  - Josh Black- Parks and Recreation Director
  - Adam Manley- Public Works Director
  - Vic Tetter- Police Chief
  - Katie Sizemore- Deputy Administrator

- **City Council Comments**
    - Council Member Jon Humphrey (At-Large)
    - Council Member Rhonda Whitaker (At-Large)
    - Council Member Mikail Cantley (Ward 1)
    - Council Member Gerald Wilson (Ward 2)
    - Council Member William “Bo” Cooley (Ward 3)
    - Council Member Jeff Massie (Ward 4)

- **Mayor’s Announcements**

- **Adjournment**

AGENDA

LIBERTY CITY COUNCIL

Work Session

May 5th, 2026, at 6:45 pm Rosewood Center-

419 E Main St. Liberty, SC 29657

TOPICS FOR DISCUSSION:

- Welcome & Call to Order - Mayor Andrea Wagner
  TIME: 6:46 PM

- 26/27 Fiscal Year Budget
  - Forensic Audit*
    - Discussion regarding a forensic audit covering approximately 4–8 years
    - Mention of 3 forensic audit items
    - PAR Grant noted as due/processed by the 10th of each month
    - Transfer discussion involving: Brownfields
  - Legal Review and Codification of Ordinances**
    - Legal review involving approximately 56 ordinances
    - Goal is a full review of ordinances
    - Ordinances should become a "living document"
    - Plan to review approximately chapters per month
    - Annexation orders discussed
    - Temporary section setup discussed:
    - Approximately 2 items per month for a year
    - "Top 10" list for Mary that are most important
  - Hospitality 150th Celebration (HTax Fund Balance)
    - Discussion surrounding:
    - New Year's Eve plans
    - Sponsorship opportunities for the 150th Celebration
  - Discussion of mini excavator

- Water Department Updates
    - No Shut List for Medical/Essential Businesses
    - Internal Policy Change: Disconnects
        - Proposal to split disconnects over 2 days
        - Discussion about whether an ordinance amendment is needed Mention of: “No shut off” amendment

- Speed Bumps on Alta Vista Ct/Dr
    - Study completed regarding:
    - Speed bumps near Tractor Supply traffic area
    - Tentative timing: September
    - Rubber speed bumps could potentially be moved
    - Mention of month-to-month/half schedule and signage

- Discussion and possible action to promote budget transparency by establishing a council-approved amount that requires individual line-item(s).
    - Discussion about budget transparency initiative
    - Approximate amount referenced: $1,000

- Updates on Lakewood Heights Tennis Court Repairs
    - Need for: 3 contractor bids
    - Asphalt work discussed involving: Tennis courts, Pickleball courts Basketball courts
    - Estimated cost range: Approximately $20,000

- Updates on Sarlin Park Courtyard Flower Bed
    - Project discussed in 4 stages
    - Cleanup portion already completed
    - Reached out to 3 companies: Only 1 provided a full breakdown
    - Goal to keep area open during work
    - Estimated: 3–4-day job around $7,600
    - Discussion about sealing: Below or at foundation level

- Adjournment
  @TIME: 8:30 PM

Forensic Audit*

- The primary purpose of a forensic audit for a municipality is to detect, investigate, and document evidence of fraud, misconduct, or illegal activities—such as embezzlement, bribery, or asset misappropriation—to support potential legal proceedings and ensure financial integrity.

Legal Review and Codification of Ordinances**

-The legal review and recodification of ordinances is a systematic process where experienced attorneys and editorial staff review a municipality's laws to remove obsolete provisions, resolve inconsistencies, and ensure compliance with state statutes. This process typically involves organizing ordinances into a logical structure of chapters and sections, followed by drafting, reviewing, and publishing an updated code for adoption by the governing body.

AGENDA

LIBERTY CITY COUNCIL

SPECIAL SESSION FOLLOWED BY WORK SESSION

June 2nd, 2026, at 6:30 pm

Rosewood Center- 419 E Main St. Liberty, SC 29657

Special Session: **@ TIME: 6:33 PM**
All Council Members Present

- Call to Order - Mayor, Andrea Wagner

- Motion to Enter Executive Session

  Motion: Council Member Massie
  2nd: Council Member Whitaker
  Discussion: None

  Vote: 7-0

  - Pursuant to SC Code Section 30-4-70(A)(2)

  - For the purpose of discussing potential negotiations incident to contractual arrangements, proposed sale or purchase of real property, and the receipt of legal advice regarding same.

  - Executive session is for discussion of, negotiation regarding, and receipt of legal advice concerning contracts with three professional service providers to the City.

(After returning to regular session, Council may or may not vote or take action on the matter discussed in executive session.)

- Motion to Exit Executive

  Motion: Council Member Cantley
  2nd: Council Member Whitaker
  Discussion: None

  Vote: 7-0

Work Session:

- Potential Land Sale Discussion: Parcel ID # 4097-05-18-8953
  - The City owns a small strip of property located at 19 Anderson Drive, near the intersection of Highway 93 and Highway 178, between the Pancho's and the church. The City has recently been approached by an individual interested in purchasing the property. The property is 632 square feet.

- 2026-2027 Fiscal Year Operating Budget
  - Mayor Wagner and Deputy Administrator Sizemore want to add $1,200 PPE or safety budget for each of the departments.

  - Council discussed questions regarding the EPA Brownfields budget and clarified that the listed expenses are for Phase Assessments and consultant costs covered through grant funding, not taxpayer dollars. It was also noted that Councilwoman Cantley has been working on gaining access to the middle section behind the parking lot owned by the City (next to Dollar Tree). Positive progress has reportedly been made with the property owner, and the hope is to include the area in ongoing assessments and move the project forward.

- Council discussed adding a new budget line item for promotional materials for the Administration, Police, and Parks & Recreation departments, with an estimated budget of $1,500–$2,000. Officials noted the amount is intentionally budgeted high as a starting point and may not all be spent. Deputy Administrator Sizemore explained that the City's current promotional inventory is extremely limited, with only a small number of pens, stress balls, and stuffed animals remaining from a large order placed several years ago. The materials are intended to help departments better engage with the public during events and community outreach efforts. Council Member Wilson also discussed exploring grant opportunities that may allow promotional or educational materials tied to environmental programs, recycling, or related initiatives to be funded through grant dollars rather than solely through the City budget.

- Council discussed adding $5,000 to the Parks & Recreation maintenance facilities line item after realizing the previous draft budget showed $0 allocated. Mayor Wagner and Deputy Administrator Sizemore explained that many larger projects had already been completed this year, but keeping a maintenance line item in the budget is important for unexpected facility repairs and upkeep. There was also discussion regarding HVAC concerns at one of the City facilities, including questions about whether one unit is currently carrying the workload for the building and if future replacement costs may need to be considered. Council also talked about the long-term need to budget for maintenance and capital improvements across City buildings and facilities, including playgrounds and other infrastructure. Council agreed to move forward with the proposed $5,000 maintenance allocation.

- Council supported renaming the "Community Development Project" budget line item to "Community Development Projects and

Partnerships." The change would merge the existing Concerts on Commerce funding into the new line item by transferring the $2,500 allocation into the current $12,000 budget, creating a combined total of $14,500.
Council agreed the updated title better reflects the City's increasing partnerships with downtown businesses and organizations that are working with the City to host events and community initiatives.

- Mayor Wagner proposed a New Year's Eve event to close out Liberty's 150th Anniversary celebration. The concept included a family-friendly portion earlier in the evening and a larger nighttime celebration featuring a drone show at midnight. Mayor Wagner explained the event has not yet been marketed because it has not been approved of in the budget. Council discussed the proposal and expressed mixed opinions regarding the estimated $75,000 cost, competition with surrounding communities, and the use of Hospitality Tax funds for a one-night event. Some members supported the idea as a unique way to celebrate the City's 150th year, while others questioned the long-term impact and return on investment.

- Council discussed several budget-related updates, including corrections to the trash rate information and plans to provide additional documentation and explanations regarding proposed increases during the budget review process. Mayor Wagner noted that fraud protection measures are currently being added to City accounts and that some financial safeguards had not previously been implemented. A discussion took place regarding a proposed water rate increase tied to the City's future transition to Pickens Regional Joint Water System. Mayor Wagner and Deputy Administrator Sizemore explained the increase had originally been suggested by the City engineer as a way to gradually prepare for future costs and build reserves for long-term infrastructure needs.
Council expressed concerns about raising rates before it is necessary, especially given discussions about reducing financial burdens on residents. Council members emphasized the importance of long-term planning for water infrastructure,

- Council discussed the City's procurement policy and whether certain recent purchases and projects should have been brought before Council for approval under the current $2,500 threshold policy. Administration explained that legal guidance had been sought regarding purchases made through state contract pricing and previously budgeted funds. Several council members emphasized the importance of either following the current policy consistently or formally updating it moving forward. Additional updates were provided on several ongoing projects, including the downtown wall and drainage improvements, tennis court work, and vehicle purchases. Staff noted that some project costs had changed as work progressed and explained adjustments being made to address drainage, accessibility, and waterproofing concerns.

- Adjournment @**TIME: 9:12 pm**

STATE OF SOUTH CAROLINA COUNTY OF PICKENS	ORDINANCE NO.: 2026 - ___

AN ORDINANCE PURCHASING AND PROCUREMENT PROCEDURES FOR THE CITY OF LIBERTY

WHEREAS, the City of Liberty (the "Municipality") is a municipal corporation and political subdivision of the State of South Carolina;

WHEREAS, the Council of the Municipality (the "Council") is the duly elected governing body of the Municipality;

WHEREAS, S.C. Code § 11-35-5320 requires that "political subdivisions of the State shall adopt ordinances or procedures embodying sound principles of appropriately competitive procurement";

WHEREAS, the Council now desires to adopt an Ordinance establishing procurement and purchasing procedures for the Municipality;

WHEREAS, the Council has determined, as a fact and after appropriate investigation, that the procedures set forth in this Ordinance are appropriately competitive;

NOW, THEREFORE, be it ordained by the Council as follows:

Article I: General Provisions

Section 1.01. Purpose. The purpose of this Ordinance (the "Ordinance") is to establish appropriately competitive procurement procedures for the City of Liberty, South Carolina.

Section 1.02. Application of Ordinance.

a. General Application. This Ordinance applies only to Procurements entered into after the effective date hereof.
b. Field Purchase Orders. This Ordinance does not apply to any Procurement of goods or services under $15,000, or repairs under $15,000, either of which may be Procured by way of a field purchase order without competitive bidding.
c. Real Property. This Ordinance does not apply to Procurements of real property.
d. Prior Ordinances. This Ordinance repeals and supersedes all prior, inconsistent ordinances and resolutions of the Municipality that established or regulated Procurement procedures.

Section 1.03. Definitions.

a. Deputy Administrator/Administrator means the person designated by the Mayor as the Municipality's purchasing purchaser.
b. "Procurement" means buying, purchasing, renting, leasing from a third party, or otherwise acquiring any goods, supplies, services, equipment, or construction.
c. "Public Procurement Unit" means any county, city, town, or any other political subdivision of the State of South Carolina (the "State"); any public agency or authority within the State; any other entity in the State that expends public funds for procurement of property, supplies, services, or construction; and the Municipal Association of South Carolina.
d. "Responsible/Responsive Bidder" means a person or entity who (1) demonstrates the capability in all respects to perform fully the contract requirements, (2) possesses integrity and reliability that, as

substantiated by past performance and reputation, will assure good faith and quality performance, and (3) submits a bid or proposal that conforms in all material aspects to the Invitation for Bids or Request for Proposals.

e. "Design-Build Services" means a method of construction or construction contract management in which a single entity (or group of associated entities) provides to the Municipality all or substantially all of the services necessary to both design and construct a project.

<u>Section 1.04.Purchasing Authority.</u> Municipality representatives shall have the authority to approve contracts as follows:

a. the Deputy Administrator/Administrator shall have the authority to approve any contract subject to this Ordinance that is equal to or less than $15,000;
b. the Mayor shall have the authority to approve any contract subject to this Ordinance that is equal to or less than $25,000;
c. the Council shall approve by resolution any contract subject to this Ordinance that exceeds $35,000;

<u>Section 1.05.</u> <u>Severability.</u> If any provision or application of this Ordinance is held invalid, such invalidity shall not affect other provisions or applications of this Ordinance that can be given effect without the invalid provisions or application. To this end the provisions of this Ordinance are declared to be severable.

<u>Section 1.06.</u> <u>No Personal Benefit.</u> No employee or official of the Municipality may directly or indirectly solicit, accept, or receive any gift under circumstances in which it could be inferred that the gift was intended to or could reasonably influence a Procurement decision.

<u>Section 1.07.</u> <u>Effective Date.</u> This Ordinance shall become effective upon approval by Council.

<u>Article II: Source Selection and Contract Formation</u>

<u>Section 2.01.</u> <u>Methods of Source Selection.</u> Except where noted herein, all Municipality contracts shall be awarded by one of the following methods:

a. Invitation for Bids (Section 2.02);
b. Request for Proposals (Section 2.03);
c. Emergency Procurement (Section 2.04);
d. Small Purchases (Section 2.05); or

Sole Source (Section 2).

within the State; any other entity in the State that expends public funds for procurement of property, supplies, services, or construction; and the Municipal Association of South Carolina.

a. "Responsible/Responsive Bidder" means a person or entity who (1) demonstrates the capability in all respects to perform fully the contract requirements, (2) possesses integrity and reliability that, as substantiated by past performance and reputation, will assure good faith and quality performance, and (3) submits a bid or proposal that conforms in all material aspects to the Invitation for Bids or Request for Proposals.
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d. Small Purchases (Section 2.05); or
e. Sole Source (Section 2.06)
f. Design-Build Services (Section 2.07).

Section 2.02. Invitation for Bids.

a. Notice of Invitation for Bids. An Invitation for Bids shall include (or state where such information is available) a purchase or project description, together with the summary contractual terms and conditions applicable to the Procurement. The Invitation for Bids shall be publicly announced. The Deputy Administrator/Administrator shall determine in his or her discretion the appropriate method by which an Invitation for Bids is publicly announced.
b. Receipt and Opening of Bids. All bids (whether sealed or not) received prior to the bid opening shall be kept secure and unopened. Bids shall be opened publicly in the presence of one or more witnesses at the time and place designated in the Invitation for Bids. The Deputy Administrator/Administrator or his or her designee shall tabulate the name of each bidder, the amount of each bid, and such other relevant information as he or she deems appropriate. The final bid tabulation shall be made available upon request to all bidders after contract award.
c. Bid Evaluation and Bid Acceptance. Bids shall be evaluated based on the requirements set forth in the Invitation for Bids and any addenda thereto. No criteria may be used in bid evaluation that is not set forth in such Invitation for Bids or addenda. Subject to the Municipality's right to reject all bids, the selected bid shall be accepted unconditionally without alteration or correction, except as otherwise authorized in this Ordinance or by the Mayor in writing. Prior to accepting or rejecting the lowest bid, the Deputy Administrator/Administrator shall have the authority to negotiate with the low bidder for modifications of the low bid and the proposed contract, unless the Invitations for Bids specifically provides to the contrary.
d. Correction or Withdrawal of Bids; Cancellation of Awards. The Deputy Administrator/Administrator may permit, in his or her discretion, correction or withdrawal of inadvertently erroneous bids before bid opening, withdrawal of inadvertently erroneous bids after award, or cancellation of awards or contracts based on such bid mistakes.
e. Award. If an award is to be made, the contract shall be awarded by written notice or purchase order to the lowest Responsible/Responsive Bidder. In determining responsibility, the Deputy Administrator/Administrator may consider:
   i. The ability, capacity, and skill of the bidder to perform the contract or provide the service required;
   ii. Whether the bidder can perform the contract or provide the services promptly or within the time specified, without delay or interference;
   iii. The character, integrity, reputation, judgment, experience, and efficiency of the bidder;
   iv. The quality of performance of previous contracts or services by the bidder;

   i. The previous and existing compliance by the bidder with the laws and ordinances relating to the contract or services;

ii. The sufficiency of the financial resources and ability of the bidder to perform the contract or to provide the service;
iii. The quality, availability, and adaptability of the supplies or contractual services to the particular use required; and
iv. The ability of the bidder to provide future maintenance and service for the use of the subject of the contract.
v. (ix) In addition, the Deputy Administrator/Administrator may allow the lowest local bidder (defined as a bidder maintaining a place of business physically located and operating within the limits of (the "County"), whose bid is within 5% of the lowest non-local bidder, to match the bid submitted by the non-local bidder and thereby be awarded the contract, if:

The total purchase price is $15,000 or more;

The local bidder has a valid business license issued by the County or one of the municipalities within the County, which business license was issued at least twelve months prior to bid opening date; and

For a period of twelve months or more the local bidder has maintained a physical business address (not including a Post Office Box) located within the limits of the County;

provided, however, that if the procurement is to be made pursuant to state or federal guidelines that prohibit or restrict local preference, then there shall be no local preference.

In the event two or more bidders are tied in price while otherwise meeting all of the required conditions, the contract shall be awarded to the local bidder. If two or more of such bids are submitted by local bidders, the Deputy Administrator/Administrator shall award the contract to one of the local tie bidders by drawing lots in public. If local bidders are not involved in the tie bids, the Deputy Administrator/Administrator shall award the contract to one of the outside tie bidders by drawing lots in public.

i.

a. Right of Rejection and Resolicitation. The Deputy Administrator/Administrator has the right, prior to award of the contract, to reject any and all bids for cause, or without cause, as he or she deems appropriate. The Municipality has the right to determine not to award the contract to any bidder or to determine to resolicit bids based upon modified terms and conditions.

Section 2.03. Request for Proposals.

a. Selection Committee. For each project in which a Request for Proposals is used, the Deputy Administrator/Administrator or the relevant department head will establish a selection committee (the "Committee") of at least two members. The Deputy Administrator/Administrator and the relevant department head may be members of the Committee.
b. Notice of Request for Proposals. The Request for Proposals shall include (or state) where such information is to be made available) a description of the project, enumerating all required professional services for the project. The Request for Proposals shall set forth the evaluation criteria to be used. The Request for Proposals shall be publicly announced. The Deputy Administrator/Administrator shall determine in his or her discretion the appropriate method by which a Request for Proposals is publicly announced.
c. Receipt and Safeguarding of Proposals. All proposals (whether or not sealed) received prior to the proposal opening shall be kept secure and unopened.
d. Evaluation Factors. The Request for Proposals shall state the relative importance of each evaluation criterion, but need not require numerical weighting. No factors or criteria that are not included in the Request for Proposals may be used in evaluation, provided that the Request for Proposals may contain provisions allowing minor amendments to the evaluation criteria prior to award. If the Request for Proposals provides for numerical weighting of evaluation criteria, then the Municipality must adhere to such weightings. The Committee shall document the basis on which the award is made and shall make a determination of responsibility. The written documentation and determination may be included in the purchase order or may be otherwise formalized in such method as may be determined by the Deputy Administrator/Administrator in his or her discretion.

a. Negotiation. The Committee will review all submissions, and may interview those responding persons deemed by the Committee to be most qualified. Following such review, the Committee shall determine the most qualified proposer, and may negotiate a contract with such proposer. In the event a satisfactory contract cannot be negotiated with the most qualified proposer, the Committee may negotiate a contract with the next most qualified proposer, and so on, until a satisfactory contract can be negotiated. Nothing contained herein requires the Committee to negotiate a contract with an unqualified proposer or with a proposer who submits an unresponsive proposal.

b. Right to Withdraw and Resolicit. Until award, the Deputy Administrator/Administrator has the right to determine not to award the contract to any proposer or to determine to resolicit proposals based upon modified terms and conditions.

Section 2.04. Emergency Procurement. Notwithstanding any other provision of this Ordinance, the Mayor may make or authorize others to make emergency procurements when there exists an immediate threat to public health, welfare, critical economy and efficiency, or safety under emergency conditions, *provided* that such emergency procurements shall be made as competitively as is reasonably practicable under the circumstances. The Deputy Administrator/Administrator shall prepare a written determination of the basis for the emergency and for the selection of the particular contractor (which determination may be included in the purchase order).

Section 2.05. Small Purchases. Any Procurement not exceeding $5,000 may be made by the Deputy Administrator/Administrator following procedures established by the Deputy Administrator/Administrator to ensure appropriate competitiveness. The general procedures for small purchases shall be set forth by the Deputy Administrator/Administrator in writing and must be approved by the Mayor.

Section 2.06. Sole Source. A contract may be awarded for goods, supplies, services, equipment, or construction without competition if the Deputy Administrator/Administrator determines in writing (which determination may be included in the Purchase Order) that there is only one legitimate and efficacious source for the required goods, supplies, services, equipment, or construction. After determining that a sole source purchase is warranted, the Deputy Administrator/Administrator has the authority to negotiate the price, terms, and conditions of the Procurement. Examples of a permissible, non-competitive procurement include, but are not limited to, those situations where the Deputy Administrator/Administrator, or a requesting Department Head, has determined that the compatibility of equipment, accessories, services, systems, software, or replacement parts is of paramount importance.

Section 2.07.

Insert in Section 2.07, reserved: Section 2.07. Design-Build Services. The Municipality may use Design-Build Services as an alternative Procurement method in appropriate circumstances. The Deputy Administrator/Administrator may determine in his or her discretion the appropriate procedure to award a contract for Design-Build Services. Prior to the Municipality's entering an arrangement for Design-Build Services, the Council must approve the use of such Design-Build Services and the procedure to be used and should state in open session the justification for using such method of Procurement.

Section 2.08. Prequalification of Bidders.

a. The Deputy Administrator/Administrator may prequalify all prospective bidders or proposers.
b. Notice of prequalification shall be publicly announced and shall set forth the criteria (or state where such criteria are to be made available) by which the qualifications of prospective bidders shall be determined. Only those criteria set forth in the prequalification notice may be considered in pre-qualifying bidders. The Deputy Administrator/Administrator shall make prequalification decisions in the exercise of his or her reasonable discretion and shall make a written determination of the bases for the prequalification decision (which determination may be included in the Purchase Order). Prior to issuance of an Invitation for Bids or Request Proposals, all prospective bidders or proposers that were provided with prequalification notices will be notified of the Deputy Administrator/Administrator's decisions relating to prequalification.

2.09. Bond and Security.

a. Bid security may be required for all construction contracts entered into pursuant to an Invitation for Bids. If required, bid security shall be one or more bonds provided by one or more surety companies meeting the criteria established by the Deputy Administrator/Administrator. If required, bid security shall be in an amount equal to at least five percent of the bid, unless a higher percentage is specified in the Invitation for Bids. Any bid that does not comply with the bid security requirements shall be rejected.

b. When a construction contract or other contract to improve real property is awarded and the value of such contract exceeds $50,000, the Municipality shall require the contractor to provide a performance bond and a labor and material payment bond in the full amount of the contract. The bond must be secured by cash or must be issued by a surety company that is acceptable to the Municipality.
c. Nothing in subparagraph 2 above shall be construed to limit the authority of the Municipality to require a performance bond or other security in addition to the bonds specified above.
d. Bonding requirements may be temporarily waived for any emergency procurement.

Section 2.10. Exempted Items.

a. Council, upon recommendation of the Mayor may exempt by ordinance specific items, services, or projects from the purchasing procedures required in this Ordinance when Council finds that such exemption is in the interest of the Municipality and its citizens.
b. The following services and/or Procurements shall be exempt from the provisions of this Ordinance.

   i. Works of art for museum and public display.
   ii. Published books, library books, maps, periodicals, and technical pamphlets.
   iii. Copyrighted educational films, filmstrips, slides, and transparencies.
   iv. Postage stamps, postage fees, and telephone service.
   v. Professional dues, membership fees, and seminar registration fees.
   vi. Medicine and prescription drugs.
   vii. Utilities including gas, electric, water, and sewer.
   viii. Advertisements in professional publications or newspapers.
   ix. Food and beverage items.
   x. Credit/bank card services.

   i. Professional Services, including but not limited to accounting services; advertising and marketing services; legal services; design services, including but not limited to architectural, engineering, and landscape design services; public relations services; and underwriting and financial services.
a. The term "Exempted Services" shall include out-of-pocket expenses and other charges billed to the Municipality by any of the foregoing service providers where such expenses and charges are of the type usually billed to the client by such type of service provider.
b. The Deputy Administrator/Administrator may participate in, sponsor, conduct, or administer a cooperative purchasing agreement for the procurement of products, supplies, or services with one or more Public Procurement Units in accordance with an agreement entered into between the participants. Such cooperative procurement may include, but is not limited to, joint or multiparty contracts between Public Procurement Units.
c. The Deputy Administrator/Administrator may Procure goods or services pursuant to an existing contract held by another Public Procurement Unit, upon a determination that such contract was awarded pursuant to appropriately competitive procedures. Without limiting the generality of the foregoing, it is hereby declared that contracts held by the State of South Carolina for the purchase of goods or supplies were awarded pursuant to appropriately competitive procedures.

Section 2.11. Repeat Orders. The Deputy Administrator/Administrator may approve the purchase of additional goods or services pursuant to a Procurement for up to one year following the award, provided that the per unit price of such goods or services may not exceed the per unit price specified in the original award.

Article III: Contract Administration; Resolving Protests

Section 3.01. Multi-Year Contracts. To the extent permitted by law, a contract for supplies or services may be entered into for a period of time not to exceed a total of 5 years, *provided* that (a) the terms of the contract and the conditions of renewal or extension (if any) are included in the solicitation and (b) pricing increases for succeeding fiscal periods (if any) shall not exceed ten percent (10%) of the preceding year's contract price.

Section 3.02. Right to Protest. Any actual or prospective bidder, proposer, or contractor who is aggrieved in connection with the solicitation or award of a contract may protest to the Deputy Administrator/Administrator. The protest, setting forth the grievance and the grounds therefore, shall be submitted in writing within ten days after such aggrieved person knows or should have known of the facts giving rise thereto, but in no circumstance more than fifteen calendar days after notification of award of the contract.

Section 3.03. Authority to Resolve Protests. The Deputy Administrator/Administrator shall have the authority to settle and resolve a protest of an aggrieved bidder, proposer, or contractor concerning the solicitation or award of a contract. If the protest is not resolved by mutual agreement within five calendar days of the notice of protest, the parties shall submit the dispute to non-binding mediation, which shall be concluded within ten calendar days of the notice of protest.

Section 3.04. Decision. Should the parties fail to resolve the protest in mediation, the Deputy Administrator/Administrator shall promptly issue a decision in writing, stating the reasons for the action taken. A decision of the Deputy Administrator/Administrator shall be final and conclusive, and a copy of the decision shall be mailed or otherwise furnished immediately to the protestor and any other party intervening.

Article IV: Debarment.

Section 4.01. The offer of cash, merchandise, or any other thing of value to a Municipality official or employee by any vendor or contractor, or prospective vendor or contractor, may be reason for declaring such individual or firm to be an irresponsible bidder and for debarring such individual or firm from participation in the Municipality's procurement process for a period of not less than two years.

IT IS SO ORDAINED.

SIGNED, SEALED, AND DELIVERED THIS______DAY_______ OF 2026.

CITY COUNCIL:

____

Andrea Wagner, Mayor

ATTEST:

____

Ciera Wilson, Clerk of Council

First reading:

Second reading:

STATE OF SOUTH CAROLINA COUNTY OF PICKENS	ORDINANCE NO.: 2026 - ___

AN ORDINANCE OF THE CITY OF LIBERTY, SOUTH CAROLINA, ADOPTING A BUDGET AND PROVIDING FOR THE REVENUE NEEDED TO OPERATE THE CITY, PROVIDE CITY SERVICES, AND MEET DEBT SERVICE REQUIREMENTS FOR THE FISCAL YEAR ENDING JUNE 30, 2027.

WHEREAS, S.C. Code Ann. §5-9-30(5) provides that, in the Mayor-Council form of government, the mayor of a municipality has the authority and responsibility to prepare and submit the annual budget and capital program to the municipal council; and,

WHEREAS, the City Code of the City of Liberty sets forth budgeting and tax levy provisions in Article IV ("Financial Administration."); and,

WHEREAS, the Mayor of the City of Liberty has prepared and presented to the Council a budget for the fiscal year beginning July 1, 2026, and ending June 30, 2027 ("FY2026-27 Budget"); and,

WHEREAS, a copy of the FY2026-27 Budget has been made available to the Council and to the public prior to this meeting, and is incorporated herein by reference; and,

NOW, THEREFORE, BE IT ORDAINED by City Council, duly assembled with a quorum present, and after due consideration and discussion, as follows:

The clauses above are adopted by reference as if fully recited again herein.

SECTION 1. PUBLIC NOTICE AND PUBLIC HEARING. Pursuant to S.C. Code Ann. §6-1-80, notice of a public hearing on the FY2026-27 Budget was published in at least one South Carolina newspaper of general circulation in the area, on Wednesday the 22nd of April 2026. The notice advertised a public hearing on the FY2026-27 Budget to be held on Monday the 11th of May, 2026 , which date was not less than 15 days after the date of publication of the notice. The published notice was a minimum of two columns wide with a bold headline, and contained the information required by S.C. Code Ann. §6-1-80. The form of the published notice is attached hereto.

SECTION 2. APPROVAL OF BUDGET. Pursuant to S.C. Code Ann. §5-9-40, the Council has the authority and responsibility to approve the annual budget for FY2026-27, and hereby approves such budget in accordance with its terms.

SECTION 3. FY2025-26 TAX LEVY. For FY2025-26, the City levied an *ad valorem* property tax in the amount of 84.4 mills.

SECTION 4. ESTABLISHMENT OF PROPERTY TAX LEVY. In order to raise the revenues needed to operate the City and to defray expenses as presented in the FY2026-27 Budget, Council hereby ordains that an *ad valorem* property tax at the millage rate hereinafter stated to cover the period from the first day of July 2026 to the 30th day of June 2027, both inclusive, for the sums and in the manner hereinafter mentioned, is and shall be levied, collected and paid into the Treasury of Pickens County, South Carolina, for credit to the City if Liberty, for the use and service thereof. The millage rate for such ad valorem property tax shall be 84.4 mills, constituting a reduction in the millage rate from the previous fiscal year. Such millage rate shall be applied to the value of all real estate and personal property of every description owned and used in the City of Liberty, except such as is exempt from taxation under the Constitution and law of the State of South Carolina.

SECTION 5. APPROPRIATION. Funds are hereby appropriated as shown in the FY2026-27 Budget and the documents attached thereto and incorporated herein by reference, comprising a total appropriated amount of $5,640,998.58 and consisting of General Fund, Utility Fund, Hospitality Fund, and Victims Fund

SECTION 6. BILLING AND COLLECTION. The billing dates, the penalty dates, and the amount of penalty which shall be levied for delinquent taxes shall be the same as those established by Pickens County, South Carolina, pursuant to State law. The Pickens County Delinquent Tax Collector is hereby authorized to collect delinquent property taxes.

SECTION 7. ADMINISTRATION AND TRANSFER. The Mayor of the City of Liberty shall administer the budget and is authorized to transfer any sum from one budget line item to another or from one department or division to another; provided that: no such transfer may be made from one fund to another fund, may conflict with any existing bond or other financial covenants, or may conflict with any previously adopted policy of Council. Changes or amendments that alter the total expenditures of any fund must be approved by Council.

SECTION 8. ANY INCONSISTENT ORDINANCES. Any ordinances or parts of ordinances inconsistent with this ordinance are hereby repealed to the extent of such inconsistency.

SECTION 9. SEVERABILITY. Should any section, phrase, sentence, or portion of this ordinance be found invalid by a court of competent jurisdiction, such finding shall not invalidate the remaining portions.

SECTION 10. EFFECTIVE DATE. Following enactment by positive majority vote, this ordinance shall take effect, in the manner required by law, on July 1, 2026, and shall remain in effect through June 30, 2027.

IT IS SO ORDAINED.

SIGNED, SEALED, AND DELIVERED THIS _____ DAY OF ________________ 2026.

CITY COUNCIL:

____

Andrea Wagner, Mayor

ATTEST:

____

Ciera Wilson, Clerk of Council

Public hearing:

First reading:

Second reading:

Water & Sewer Base Rate & Usage Charges – ¾" Meter (Primarily Residential)

¾" Meter	Inside City	Outside City
Water Base Rate – up to 2000 Gallons	$23.07 Per Month	$34.34 Per Month
Sewer Base Rate – up to 2000 Gallons	$26.27 Per Month	$39.47 Per Month
Water & Sewer Base Rate up to 2000 gallons	$49.34 Per Month	$73.81 Per Month
Water – Additional 1000 Gallon Units	$5.86 Per Unit	$8.58 Per Unit
Sewer – Additional 1000 Gallon Units	$10.64 Per Unit	$16.65 Per Unit

Water Base Rate & Usage Charges (larger than ¾" Meter)

Meter Size	Inside City	Outside City
1" Meter—up to 3,000 Gallons	$32.3	$59.97
1 1/2" Meter—up to 5,000 Gallons	$53.41	$102.62
2" Meter—up to 15,000 Gallons	$135.58	$275.24
3" Meter—up to 50,000 Gallons	$287.09	$586.09
4" Meter—up to 150,000 Gallons	$708.12	$1457.18
6" Meter—up to 250,000 Gallons	$1057.72	$2159.99
8" Meter—up to 400,000 Gallons	$1692.35	$3347.97
Irrigation Meter—no base charge	$5.76 Per Unit	$8.48 Per Unit
Water—Additional 1000 Gallons	$5.76 Per Unit	$8.48 Per Unit

Sewer – Commercial Base Rate & Usage Charges

Meter Size	Inside City	Outside City
Commercial – up to 2000 Gallons	**$29.98 Per Month**	**$48.25 Per Month**
Sewer – Additional 1000 Gallon Units	**10.64 Per Unit**	**17.33 Per Unit**

Water & Sewer Tap Fees (Includes Service, Irrigation & Fire Lines)

	Inside City	Outside City
Water Tap Fee 5/8" x ¾"	**$2600**	**$3600**
Water Tap Fee 1"	**$3250**	**$4200**
Water Tap Fee 2"	***	***
Water Tap 3" or above	***	***
Sewer Tap Fee 4"	**$2600**	**$3600**
Sewer Tap Fee Over 4"	***	***
Irrigation	**$1000**	**$1500**

****Case-by-case basis determined by the city engineer (Rosier) cost estimate for each request.**

Miscellaneous Water & sewer Fees – All customers (inside & outside City)

Deposit – Property Owner	N/A
Deposit Renter (applied/refunded when deactivated	$100
Trash Only Customer Deposit	**$32**
Trash only Customer Start Up Fee	**$35**
Connection Fee (establishing account)	$35
Disconnect Fee (Applied once cutoff list is created & subject to cutoff)	**$50**
Transfer Service Fee (within our service area)	$35
Cleaning (5 day minimum)	$5 per day
Late Penalty	$10% per month
Non-Sufficient Check or Bank Draft Fee	$30
Meter Testing (refunded if meter is defective)	$50 / $82.50
Moving Meter for customer	City's cost / +65%
Meter Tampering fee	$150 / $247.50
Meter Damage Fee	Cost of repair/replacement/ +65%
Cramer Roper Fee (Per meter unit)	$3.10 per month
Sewer Maintenance Fee (Per meter unit)	$2.50 per month
Bulk Water Sales (1000 – gallon units)	**$8.48**
Credit Card Convenience fee	3% per transaction

Residential Solid Waste Charges

	Inside City	Outside City (1)
Weekly Trash Pickup	**$16.00 per month**	**$24.76 per month**
Additional Residential Cart Fee- limit 1	$11.50 per month	19.76 per month
Bulk Items (Brush & Brown Goods) (2) **	**$3 per month**	**N/A**

(1) If fuel costs rise above $3.25 per gallon and remain at or above that rate for thirty consecutive days, the City reserves the right to apply a $0.75 surcharge. This surcharge will be reflected on the following month's bill. For example, if fuel prices remain above $3.25 throughout July, the surcharge would be applied to the August bill. (2) New outside-the-city trash customers must be pre-approved by the City Administrator based on proximity of current customers and the availability of staff and resources. (3) Bulk item fee will be charged to all customers within the city that are charged the weekly pickup fee. See Ordinance.867❺- .79 for services & limitations of bulk item pickups.

Business/Commercial Solid Waste Charges (Inside City Only)

	Inside City Only
Bagged Trash – up to 3 pickups a week	**$30**
Additional Commercial Cart Fee	**$20**
Extra Large Dumpster – 1 pickup a week	**$150**
Extra Large Dumpster – 2 pickups a week	**$225**
Extra Large Dumpster – 3 pickups a week	**$300**
Large Dumpster – 1 pickup a week	**$150**
Large Dumpster – 2 pickups a week	**$225**
Large Dumpster – 3 pickups a week	**$300**
Medium Dumpster – 1 pickup a week	**$120**
Medium Dumpster – 2 pickups a week	**$175**
Medium Dumpster – 3 pickups a week	**$220**
Small Dumpster – 1 pickup a week	**$90**
Small Dumpster – 2 pickups a week	**$130**
Small Dumpster – 3 pickups a week	**$170**

(1) If fuel costs rise above $3.25 per gallon and remain at or above that rate for thirty consecutive days, the City reserves the right to apply a $0.75 surcharge. This surcharge will be reflected on the following month's bill. For example, if fuel prices remain above $3.25 throughout July, the surcharge would be applied to the August bill.

Sports Fees

Tackle Football	**$90.00**
Volleyball	$80.00
Basketball	$80.00
Cheerleading	**$100.00**
Showcase Uniform	**$130**
Softball	$80.00
Baseball	$80.00
T-Ball	$80.00
Soccer	$80.00
Flag Football	$80.00
Athletic camps	$25

**** For athletes who signed up for Cheerleading prior to July 1 2026, an additional $60 charge for uniforms will be collected to total $100. After this date, the cheerleading fee will return to a onetime payment of $100**

Adult Rates

Co-ed Volleyball	$30.00 Per player
Co-ed Softball	$30.00 Per player
Co-Ed Basketball	$30.00 Per player
Co-Ed Team Rate	**$250 per team**

Athletic Events

SCAAP Event	**$5 (youth) $10 (Adults)**
City Events	**$5**

Facility Rental Fees

Facility	1st Hour Rate	Additional Hour	Lights	Cleaning Fee
Rosewood	$210	$60	$85	$120
Football Stadium	$210	$60	$85	$120
Woodside Ballpark	$210	$60	$85	$120
City Gym	$60	$35	$35	$80
Mills Avenue Gym	$60	$35	$35	$80
Water Tower Field	$110	$60	$85	$40
Morris Field	$110	$60	$85	$40
Islen Field	$110	$60	$85	$40
Freedom Park Field	$110	$60	$85	$40
Freedom Park (small) gazebo	$25	$15	--	$20
Freedom Park (large) gazebo	$35	$15	--	$20
Rosewood Parking lot	$30	$30	--	$20
Football Stadium Parking lot	$30	$30	--	$20
Mills Avenue Gym Parking Lot	$30	$30	--	$20

(1) Organizations recognized as 501(c)(3) or registered nonprofit will not be charged a rental fee for use of City facilities. Documentation verifying nonprofit status may be required prior to approval of the reservation.

Signs

Type	Fee
Grand Opening Temporary Sign	$0 for 60 days for grand openings
Temporary Sign	$10
Permanent Sign/ Application	$25

Planning & Zoning Fees

Type	
Certificate of Zoning Compliance	$25
Zoning Appeal	$50
Zoning Variance	$50
Rezoning Request	$50

Building Permit Fees

Building Valuation	Fees
$50,000 or less	$100 for the first $5,000 plus $7 for each additional $1,000 units (or fraction thereof)
$50,001 to $100,000	$365 for the first $50,000 plus $6 for each additional $1,000 units (or fraction thereof)
$100,001 to $500,000	$665 for the first $100,000 plus $5 for each additional $1,000 units (or fraction thereof)
$500,001 and up	$2,665 for the first $500,000 plus $4 for each additional $1,000 units (or fraction thereof)

Building Miscellaneous Fees

Grading Permit — less than ½ acre	$50
Grading Permit — ½ acre to less than 2 acres	$150
Grading Permit — 2 acres to less than 5 acres	$150
Grading Permit — 5 acres or more	$400 plus $20 for each additional acre
Demolition Permit:	$150 per structure or $150 plus an additional $50 per unit or utility tap for multi-unit complexes or structures, whichever is greater
Moving (moving building or structure outside of jurisdiction)	$150
Home Occupation Permit:	$75
Reinspection Fee (Reinspection is defined as any trip made in addition to those specifically named on the permit job card or any trip made as the result of condemned or disapproved work, calling for inspections prior to the work being ready for inspection, and additional trips made because access to the structure was not provided. Fee must be paid prior to reinspection)	$50 per reinspection
Failure to Appear or Cancel Inspection	$50
Commencing work on a building, structure, electrical, gas, mechanical or plumbing system before obtaining the necessary permit	Respective fee is doubled
Life Safety Inspection	$100

Plan Review Fees (are in addition to the Building Permit Fee)

Single Family & Duplex Residential Units — Not Part of Group Development	Fee
Up to 2400 square feet of total floor area:	$75
2401 – 4800 square feet of total floor area	$150
4801 – unlimited square feet of total floor area	$250
Single Family & Duplex Residential Units — Part of Group Development	100% of the Permit Fee
Non-Residential & Multi-Family Properties	100% in addition of the Permit Fee
Alterations, Additions, and/or Accessory Buildings	100% in addition of the Permit Fee
Projects That Exceed 2 Resubmissions of Revised Plans — Each Submission Will Be Assessed	100% in addition of the Permit Fee

Nuisance Abatement Fees*

Type	Admin Fee	Abatement Fee
Tall & overgrown grass & vegetation — each abatement	$100	Cost of abatement
Litter (Defined in Section 729) — each abatement	$100	Cost of abatement
Unsafe or Dangerous Structures — each abatement	$250	Cost of abatement
Property Maintenance Code Violations (includes securing building) — each abatement	$100	Cost of abatement
Other Nuisance Items — each abatement	$100	Cost of abatement
Late Penalty, Once Invoiced	5% Per Month	

When the City abates a nuisance condition, charge both the Admin Fee and the Abatement Fee

** Calculated from national published actuary tables

FOIA Fees

Type	Rate
Search/retrieval time (per hour)	$14–35
Paper copies on Copier (each page)*	$.10
Other paper copies via an outside source	Actual cost
Create an electronic copy (per hour, if agreed upon by City)	$14–20
CD/DVD (each)	$1
Flash Drive/External Drive	Actual Cost

No charge when there are ten copies or less

Miscellaneous Fees

Type	Rate
Payment via Credit/Debit Card Convenience Charge for business licenses, event related and hospitality taxes	**3.4 % plus 35 cents**
Payment via Credit/Debit Card Convenience Charge for utility payments	**3.5% plus 30 cents**
Payment via Credit/Debit Card Convenience Charge for all other payments	**3.5% plus 30 cents**
Payment via Credit/Debit Card for rec transactions	**3.5% plus 30 cents**
Parks & Recreation "Fan Favorite" voting fee	**$1.00**

Event	Booth/participation
Waffle Fest	**
4th of July	**
Halloween	Free to participate
Christmas Market	**
Christmas Parade	Free to participate
Electrical outlet	$50

**** Event booth rental/participation fees may vary depending on the type of event, location, and specific needs associated with the reservation. The final fee will be determined by the City Administrator or their designee.**

Greene Finney Cauley, LLP
Certified Public Accountants & Advisors

Internal Financial Report

City of Liberty
April 2026

Basis of Preparation

This report is prepared solely for the confidential use of City of Liberty. In the preparation of this report GREENE FINNEY CAULEY LLP has relied upon the unaudited financial and non-financial information provided to them. The analysis and report must not be recited or referred to in whole or in part in any other document. The analysis and report must not be made available, copied or recited to any other party without our express written permission. GREENE FINNEY CAULEY LLP neither owes nor accepts any duty to any other party and shall not be liable for any loss, damage or expense of whatsoever nature which is caused by their reliance on the report or the analysis contained herein.

Financial Reports

Profit & Loss -April 2026

INCOME STATEMENT	Apr 2026	2025/2026 (YTD)	Budget (full FY)
Revenue			
10 - General Fund	$196,850	$2,510,080	$2,819,772
20 - Utility Fund	$254,080	$1,846,745	$2,115,077
41 - Hospitality Tax	$12,935	$132,281	$150,084
42 - Victim Services	$780	$5,840	$4,190
Other	$1,100	$2,950	$0
Total Revenue	**$465,745**	**$4,497,896**	**$5,089,123**
Expenses			
10 - General Fund	$251,718	$2,492,680	$2,819,772
20 - Utility Fund	$69,030	$1,730,914	$1,961,432
41 - Hospitality Tax	$1,057	$65,588	$150,084
42 - Victims Services	$336	$4,635	$4,190
99 - Other	$0	$4,326	$0
Total Expenses	**$322,142**	**$4,298,142**	**$4,935,478**
Operating Profit	**$143,603**	**$199,754**	**$153,645**
Net Income	**$143,603**	**$199,754**	**$153,645**

General Fund Profit & Loss by Fund - April 2026

INCOME STATEMENT	2025/2026 (YTD)	Budget (full FY)	This year vs budget ($)	This year vs budget (%)
Revenue				
10 - General Fund				
10-041-4101 PROPERTY TAXES	$528,729	$314,150	$214,579	68.30%
10-041-4103 VEHICLE TAXES	$38,383	$63,860	($25,477)	-39.89%
10-041-4105 DELINQUENT TAXES	($1,553)	$7,750	($9,303)	-120.04%
10-041-4110 LOST PROPERTY TAX CRED...	$351,401	$481,358	($129,957)	-27.00%
10-041-4112 LOST MUNICIPAL REVENUE	$177,387	$246,270	($68,883)	-27.97%
10-041-4114 AID TO SUBDIV - LOCAL ...	$91,278	$91,242	$36	0.04%
10-041-4116 HOMESTEAD EXEMPTION	$55,745	$51,000	$4,745	9.30%
10-041-4118 MERCHANT INVENTORY T...	$4,986	$8,803	($3,817)	-43.36%
10-041-4120 MANUFACTURER'S TAX E...	$37,208	$9,000	$28,208	313.43%
10-041-4122 SC REGIONAL HOUSING A...	$0	$7,003	($7,003)	-100.00%
10-041-4124 ACCOMMODATIONS TAX	$1,026	$1,270	($244)	-19.23%
10-042-4203 MASC Business Licenses	$155	$360,500	($360,345)	-99.96%
10-042-4204 MASC Telecommunications ...	$5,579	$0	$5,579	-
10-042-4205 MASC Insurance Tax Progr...	$16,100	$0	$16,100	-
10-042-4207 MASC - Debt Set-off Progr...	$1,921	$0	$1,921	-
10-042-4210 FRANCHISE FEES-CABLE TV	$3,771	$6,509	($2,738)	-42.07%
10-042-4212 FRANCHISE FEES - ELECTR...	$188,141	$229,265	($41,124)	-17.94%
10-042-4214 FRANCHISE FEE - GAS	$123,887	$101,388	$22,499	22.19%
10-043-4310 GRANTS	$0	$43,867	($43,867)	-100.00%
10-043-4312 PC SCHOOL DISTRICT	$0	$185,246	($185,246)	-100.00%
10-044-4420 REZONING FEES	$524	$226	$298	131.77%
10-044-4475 SOLID WASTE FEES	$305,527	$383,000	($77,473)	-20.23%
10-044-4602 PARKS & REC FACILITY RE...	$6,274	$4,605	$1,669	36.25%
10-045-4501 POLICE FINES REVENUE	$40,531	$50,390	($9,859)	-19.56%
10-046-4606 CELL TOWER	$10,648	$13,161	($2,513)	-19.09%
10-047-4402 ELECTION FILING FEES	$25	$0	$25	-
10-047-4700 MISC REVENUE	$10,948	$4,807	$6,141	127.75%
10-047-4702 INSURANCE CLAIM PAYM...	$4,740	$0	$4,740	-
10-047-4710 SCMIRF/SCMIT EXCESS R...	$25,465	$3,647	$21,818	598.25%
10-049-4901 Transfer from UF for portion...	$0	$17,305	($17,305)	-100.00%
10-049-4902 UTILITY FUND ADMIN CH...	$141	$0	$141	-
10-050-4000 PD BODY WORN CAMERA...	$0	$6,211	($6,211)	-100.00%
10-050-4003 ARC GRANT REVENUE	$0	$7,654	($7,654)	-100.00%
10-850-4006 EPA BROWN FIELD	$50,628	$0	$50,628	-
10-850-4006 EPA BROWNFIELDS GRAN...	$0	$12,000	($12,000)	-100.00%
10-042-4201 BUSINESS LICENSES	$182,375	$128,750	$53,625	41.65%
10-042-4220 BUILDING PERMITS	$60,218	$15,450	$44,768	289.76%
10-042-4222 OTHER PERMITS	$57,069	$4,635	$52,434	1,131.27%
10-044-4430 CHEERLEADING (FALL)	$7,313	$82	$7,231	8,818.88%
10-044-4431 FOOTBALL (FALL)	$6,565	$3,347	$3,218	96.14%
10-044-4433 BASEBALL (FALL)	($84)	$1,442	($1,526)	-105.79%
10-044-4434 VOLLEYBALL (FALL)	$0	$690	($690)	-100.00%
10-044-4435 SOCCER (FALL)	$0	$150	($150)	-100.00%
10-044-4440 BASKETBALL (WINTER)	$18,570	$17,499	$1,071	6.12%
10-044-4445 FLAG FOOTBALL (SPRING)	$13,333	$1,000	$12,333	1,233.31%
10-044-4446 BASEBALL (SPRING)	$1,591	$2,900	($1,309)	-45.14%
10-044-4447 VOLLEYBALL (SPRING)	$120	$258	($138)	-53.49%
10-044-4448 GIRLS SOFTBALL (SPRING)	$551	$0	$551	-
10-044-4450 PARKS & REC SPECIAL EV...	$0	$11,000	($11,000)	-100.00%
10-044-4453 REC SPONSOR	$5,330	$1,148	$4,182	364.26%
10-044-4454 Concession Revenue	$6,859	$0	$6,859	-
10-044-4500 Other Grants	$55,555	$24,139	$31,416	130.15%
10-047-4701 Special Events Donations	$15,120	$0	$15,120	-

	2025/2026 (YTD)	Budget (full FY)	This year vs budget ($)	This year vs budget (%)
Total 10 - General Fund	**$2,510,080**	**$2,923,977**	**($413,897)**	**-14.16%**
Total Revenue	**$2,510,080**	**$2,923,977**	**($413,897)**	**-14.16%**
Expenses				
10 - General Fund				
Ask My Account	$7,636	$0	$7,636	-
400 - Admin				
10-400-5615 PCMA	$1,356	$0	$1,356	-
10-400-5001 SALARY--ADMIN	$64,650	$150,000	($85,350)	-56.90%
10-400-5002 SALARY--COUNCIL	$6,283	$14,220	($7,937)	-55.81%
10-400-5003 SALARY-PART TIME	$15,676	$0	$15,676	-
10-400-5004 SALARY-JUDGE	$18,500	$22,200	($3,700)	-16.67%
10-400-5020 PEBA RETIREMENT	$25,654	$75,000	($49,346)	-65.79%
10-400-5024 FICA	$11,297	$16,000	($4,703)	-29.40%
10-400-5028 HEALTH INSURANCE - ...	$30,247	$52,000	($21,753)	-41.83%
10-400-5029 LIFE/DISABILITY - ADMIN	$22	$54	($32)	-58.57%
10-400-5034 OTHER EMPLOYEE BENE...	$4,619	$0	$4,619	-
10-400-5032 SCMIT (WORKERS' COM...	$7,625	$746	$6,879	922.09%
10-400-5101 LEGAL	$17,126	$24,000	($6,874)	-28.64%
10-400-5102 ACCOUNTING & AUDITI...	$26,742	$21,667	$5,075	23.42%
10-400-5105 CONSULTING - RETAIL S...	$0	$45,000	($45,000)	-100.00%
10-400-5110 IT (COMPUTER, NETWOR...	$38,764	$10,000	$28,764	287.64%
10-400-5011 Travel & Training-Council	$1,149	$5,000	($3,851)	-77.01%
10-400-5031 Rent	$20,600	$19,200	$1,400	7.29%
10-400-5100 Business License Expense	$1,555	$0	$1,555	-
10-400-5103 TESTING/ANALYSIS FEES	$1,247	$1,000	$247	24.75%
10-400-5104 PLANNING, ZONING & BU..	$7,772	$40,037	($32,265)	-80.59%
10-400-5301 MAINTENANCE FACILITI...	$741	$1,000	($259)	-25.90%
10-400-5501 SCMIRF (LIABILITY & PR...	$33,513	$26,663	$6,850	25.69%
10-400-5502 PHONE & INTERNET	$7,826	$3,184	$4,642	145.78%
10-400-5503 BANK & TRANSACTION ...	$1,881	$6,627	($4,746)	-71.62%
10-400-5506 ELECTION	$5,161	$5,000	$161	3.22%
10-400-5507 POSTAGE/SHIPPING	$311	$1,000	($689)	-68.92%
10-400-5509 PUBS SUBS DUES FEES	$15,968	$5,000	$10,968	219.37%
10-400-5510 TRAVEL & TRAINING	$9,831	$5,000	$4,831	96.63%
10-400-5603 EQUIPMENT/SMALL TO...	$346	$500	($154)	-30.87%
10-400-5607 JANITORIAL	$126	$1,000	($874)	-87.43%
10-400-5609 UTILITIES	$21,899	$32,638	($10,739)	-32.90%
10-400-5610 OFFICE	$12,353	$2,000	$10,353	517.65%
10-400-5611 MISCELLANEOUS	$1,044	$3,000	($1,956)	-65.19%
10-400-5620 FACADE IMPROVEMEN...	$15,000	$0	$15,000	-
10-400-5900 ADMIN CAPITAL PURCH...	$0	$10,000	($10,000)	-100.00%
Total 400 - Admin	**$426,884**	**$598,736**	**($171,852)**	**-28.70%**
500 - Police				
10-500-5001 SALARY--POLICE	$449,513	$580,000	($130,487)	-22.50%
10-500-5010 OVERTIME	$3,213	$10,000	($6,787)	-67.87%
10-500-5020 PEBA RETIREMENT	$96,883	$140,000	($43,117)	-30.80%
10-500-5024 FICA	$36,271	$50,000	($13,729)	-27.46%
10-500-5028 HEALTH INSURANCE - P...	$81,587	$52,000	$29,587	56.90%
10-500-5029 LIFE/DISABILITY - POLICE	$16	$0	$16	-
10-500-5034 OTHER EMPLOYEE BENE...	$131	$0	$131	-
10-500-5101 LEGAL	$1,000	$2,000	($1,000)	-50.00%
10-500-5110 IT (COMPUTER, NETWOR...	$10,482	$25,000	($14,518)	-58.07%
10-500-5032 SCMIT (WORKERS' COM...	$5,128	$421	$4,707	1,118.00%
10-500-5103 TESTING/ANALYSIS FEES	$88	$1,000	($912)	-91.23%
10-500-5301 MAINTENANCE FACILITI...	$69	$500	($431)	-86.15%
10-500-5302 MAINTENANCE EQUIPM...	$75	$5,000	($4,925)	-98.50%
10-500-5303 MAINTENANCE VEHICL...	$14,418	$20,000	($5,582)	-27.91%
10-500-5403 LEASE	$5,791	$22,000	($16,209)	-73.68%
10-500-5501 SCMIRF (LIABILITY & PR...	$33,513	$80,022	($46,509)	-58.12%
10-500-5502 PHONE & INTERNET	$7,934	$8,116	($182)	-2.24%

	2025/2026 (YTD)	Budget (full FY)	This year vs budget ($)	This year vs budget (%)
10-500-5507 POSTAGE/SHIPPING	$546	$387	$159	41.09%
10-500-5509 PUBS SUBS DUES FEES	$5,889	$5,000	$889	17.78%
10-500-5510 TRAVEL & TRAINING	$129	$1,500	($1,371)	-91.38%
10-500-5603 EQUIPMENT/SMALL TO...	$1,182	$6,000	($4,818)	-80.29%
10-500-5604 FUEL	$24,201	$30,581	($6,380)	-20.86%
10-500-5607 JANITORIAL	$171	$500	($329)	-65.90%
10-500-5608 PRISONER HOUSING	$43	$0	$43	-
10-500-5609* UTILITIES	$4,097	$7,274	($3,177)	-43.68%
10-500-5610 OFFICE	$1,329	$3,000	($1,671)	-55.70%
10-500-5611 MISCELLANEOUS	$500	$1,000	($500)	-50.00%
10-500-5612 UNIFORM	($768)	$7,000	($7,768)	-110.97%
10-500-5613 DISPATCH FEES	$47,800	$0	$47,800	-
Total 500 - Police	**$831,230**	**$1,058,301**	**($227,071)**	**-21.46%**
550 - Fire				
10-550-5001 FIRE DEPT	$0	$500	($500)	-100.00%
600 - Public Works				
10-600-5001 SALARY--PUBLIC WORKS	$35,746	$50,000	($14,254)	-28.51%
10-600-5010 OVERTIME	$733	$5,000	($4,267)	-85.34%
10-600-5020 PEBA RETIREMENT	$19,484	$26,000	($6,517)	-25.06%
10-600-5024 FICA	$8,233	$15,000	($6,767)	-45.11%
10-600-5028 HEALTH INSURANCE - P...	$12,114	$52,000	($39,886)	-76.70%
10-600-5029 LIFE/DISABILITY - PUBL...	$3	$28	($25)	-87.79%
10-600-5034 OTHER EMPLOYEE BENE...	$28	$0	$28	-
10-600-5032 SCMIT (WORKERS' COM...	$5,256	$421	$4,835	1,148.40%
10-600-5110 IT (COMPUTER, NETWOR...	$4,181	$10,000	($5,819)	-58.19%
10-600-5103 TESTING/ANALYSIS FEES	$175	$0	$175	-
10-600-5204 SOLID WASTE DISPOSAL...	$16,370	$20,233	($3,863)	-19.09%
10-600-5301 MAINTENANCE FACILITI...	$0	$3,000	($3,000)	-100.00%
10-600-5302 MAINTENANCE EQUIPM...	$8,519	$1,063	$7,456	701.45%
10-600-5303 MAINTENANCE VEHICL...	$16,166	$5,168	$10,998	212.81%
10-600-5305 MAINTENANCE GROUN...	$100	$842	($742)	-88.12%
10-600-5306 MAINTENANCE ROADS	$16,193	$529	$15,664	2,961.06%
10-600-5404 CAPITAL OUTLAY	$23,260	$0	$23,260	-
10-600-5405 CAPITAL OUTLAY - GO B...	$22,577	$0	$22,577	-
10-600-5501 SCMIRF (LIABILITY & PR...	$33,513	$41,285	($7,772)	-18.83%
10-600-5502 PHONE & INTERNET	$3,888	$2,726	$1,162	42.64%
10-600-5503 BANK & TRANSACTION ...	$0	$132	($132)	-100.00%
10-600-5508 PRINT & MAIL BILLS	$5	$4,600	($4,595)	-99.88%
10-600-5509 PUBS SUBS DUES FEES	$4,875	$7,276	($2,401)	-33.00%
10-600-5602 SUPPLIES & MATERIALS	$3,606	$12,016	($8,410)	-69.99%
10-600-5603 EQUIPMENT/SMALL TO...	$19,266	$1,500	$17,766	1,184.41%
10-600-5604 FUEL	$7,369	$11,750	($4,381)	-37.29%
10-600-5607 JANITORIAL	$0	$1,000	($1,000)	-100.00%
10-600-5608 ECO WASTE SERVICES	$201,377	$197,354	$4,023	2.04%
10-600-5609 UTILITIES	$79,234	$117,563	($38,329)	-32.60%
10-600-5610 OFFICE	$424	$1,000	($576)	-57.65%
10-600-5611 MISCELLANEOUS	$175	$1,000	($825)	-82.50%
10-600-5612 UNIFORM	$5,939	$9,017	($3,078)	-34.14%
Total 600 - Public Works	**$548,811**	**$597,503**	**($48,692)**	**-8.15%**
700 - Recreation				
10-700-5001 SALARY--RECREATION	$153,862	$203,000	($49,138)	-24.21%
10-700-5003 SALARY-PART TIME	$0	$10,000	($10,000)	-100.00%
10-700-5010 OVERTIME	$104	$5,000	($4,896)	-97.93%
10-700-5020 PEBA RETIREMENT	$28,576	$30,000	($1,424)	-4.75%
10-700-5024 FICA	$10,641	$10,000	$641	6.41%
10-700-5028 HEALTH INSURANCE - R...	$50,249	$52,000	($1,751)	-3.37%
10-700-5029 LIFE/DISABILITY - REC	$8	$29	($21)	-71.45%
10-700-5034 OTHER EMPLOYEE BENE...	$69	$0	$69	-
10-700-5110 IT (COMPUTER, NETWOR...	$5,345	$10,000	($4,655)	-46.55%
10-700-5032 SCMIT (WORKERS' COM...	$6,376	$3,500	$2,876	82.18%

	2025/2026 (YTD)	Budget (full FY)	This year vs budget ($)	This year vs budget (%)
10-700-5103 TESTING/ANALYSIS FEES	$88	$0	$88	-
10-700-5301 MAINTENANCE FACILITI...	$38,930	$5,000	$33,930	678.60%
10-700-5302 MAINTENANCE EQUIPM...	$4,255	$3,000	$1,255	41.83%
10-700-5303 MAINTENANCE VEHICL...	$3,484	$1,500	$1,984	132.26%
10-700-5305 MAINTENANCE GROUN...	$10,260	$85,000	($74,740)	-87.93%
10-700-5501 SCMIRF (LIABILITY & PR...	$33,513	$29,196	$4,317	14.79%
10-700-5502 PHONE & INTERNET	$3,809	$4,475	($666)	-14.89%
10-700-5503 BANK & TRANSACTION ...	$169	$273	($104)	-37.93%
10-700-5509 PUBS SUBS DUES FEES	$5,155	$5,000	$155	3.10%
10-700-5510 TRAVEL & TRAINING	$0	$1,500	($1,500)	-100.00%
10-700-5530 CHEERLEADING (FALL)	$2,512	$10,000	($7,488)	-74.88%
10-700-5531 FOOTBALL (FALL)	$14,624	$20,000	($5,376)	-26.88%
10-700-5533 BASEBALL (FALL)	$1,881	$1,300	$581	44.69%
10-700-5534 VOLLEYBALL (FALL)	$1,270	$5,000	($3,730)	-74.61%
10-700-5540 BASKETBALL (WINTER)	$15,482	$10,000	$5,482	54.82%
10-700-5545 FLAG FOOTBALL (SPRIN...	$11,755	$5,000	$6,755	135.10%
10-700-5546 BASEBALL (SPRING)	$6,802	$10,000	($3,198)	-31.98%
10-700-5547 VOLLEYBALL (SPRING)	$6,475	$700	$5,775	825.06%
10-700-5548 GIRLS SOFTBALL (SPRIN...	$3,586	$1,200	$2,386	198.81%
10-700-5549 SOCCER (FALL)	$1,854	$0	$1,854	-
10-700-5603 EQUIPMENT/SMALL TO...	$14,971	$500	$14,471	2,894.28%
10-700-5604 FUEL	$4,865	$5,000	($135)	-2.70%
10-700-5607 JANITORIAL	$2,975	$1,500	$1,475	98.32%
10-700-5609 UTILITIES	$37,100	$46,215	($9,115)	-19.72%
10-700-5610 OFFICE	$419	$1,500	($1,081)	-72.06%
10-700-5611 MISCELLANEOUS	$262	$144	$118	81.90%
10-700-5616 PICKENS COUNTY REC ...	$48,000	$50,000	($2,000)	-4.00%
10-700-5900 Capital Purchases	$9,000	$0	$9,000	-
Total 700 - Recreation	**$538,724**	**$626,532**	**($87,808)**	**-14.01%**
800 - Grant				
10-800-6006 EPA BROWN FIELD GRA...	$62,895	$0	$62,895	-
900 - Other				
10-900-5900 CAPITAL IMPROVEMEN...	$4,500	$0	$4,500	-
10-950-5960 DEBT SERVICE--PRINCIP...	$0	$120,000	($120,000)	-100.00%
10-980-5960 Transfer to UF to pay due ...	$72,000	$60,000	$12,000	20.00%
10-980-5970 Transfer to Victims Fund	$0	$554	($554)	-100.00%
Total 900 - Other	**$76,500**	**$180,554**	**($104,054)**	**-57.63%**
Total 10 - General Fund	**$2,492,680**	**$3,062,126**	**($569,446)**	**-18.60%**
99 - Other				
Uncategorized Expense	$4,326	$0	$4,326	-
Total Expenses	**$2,497,005**	**$3,062,126**	**($565,121)**	**-18.46%**
Operating Profit	**$13,075**	**($138,150)**	**$151,224**	**109.46%**
Net Income	**$13,075**	**($138,150)**	**$151,224**	**109.46%**

Utility Fund Profit & Loss by Fund - April 2026

INCOME STATEMENT	2025/2026 (YTD)	Budget (full FY)	This year vs budget ($)	This year vs budget (%)
Revenue				
20 - Utility Fund				
20-044-4310 PCWA MAINTENANCE FEE	$0	$11,000	($11,000)	-100.00%
20-044-4470 WATER SALES	$683,216	$880,000	($196,784)	-22.36%
20-044-4472 WATER CONNECTION FEES	$34,580	$17,257	$17,323	100.38%
20-044-4473 SEWER USER FEES	$825,837	$984,856	($159,019)	-16.15%
20-044-4474 SEWER CONNECTION FEES	$11,120	$23,690	($12,570)	-53.06%
20-044-4475 SEWER BILLED BY EASLEY...	$105,246	$109,468	($4,222)	-3.86%
20-044-4476 SEWER MAINTENANCE FEE	$37,700	$46,099	($8,399)	-18.22%
20-044-4478 CRAMER/ROPER SURCHA...	$47,114	$16,128	$30,986	192.13%
20-047-4700 MISC REVENUE	$3,240	$4,528	($1,288)	-28.44%
20-047-4705 SCRAP SALES	$0	$249	($249)	-100.00%
20-047-4706 PENALTIES/RECONNECTI...	$26,691	$32,802	($6,111)	-18.63%
20-047-4710 SCMIRF/SCMIT EXCESS R...	$0	$4,000	($4,000)	-100.00%
20-049-4903 TRANSFER FROM GF FOR ...	$72,000	$0	$72,000	-
20-049-4904 Transfer from GF to pay off D...	$0	$92,000	($92,000)	-100.00%
Total 20 - Utility Fund	**$1,846,745**	**$2,222,077**	**($375,332)**	**-16.89%**
Total Revenue	**$1,846,745**	**$2,222,077**	**($375,332)**	**-16.89%**
Expenses				
20 - Utility Fund				
670 - Water				
20-670-5001 SALARY--WATER	$118,534	$175,000	($56,466)	-32.27%
20-670-5002 SALARY--COUNCIL	$6,719	$4,514	$2,205	48.84%
20-670-5010 OVERTIME	$1,627	$1,302	$325	24.93%
20-670-5020 PEBA RETIREMENT	$21,819	$24,145	($2,326)	-9.63%
20-670-5024 FICA	$8,804	$8,611	$193	2.24%
20-670-5028 HEALTH INSURANCE - ...	$40,169	$52,000	($11,831)	-22.75%
20-670-5029 LIFE/DISABILITY - WATER	$12	$36	($24)	-66.50%
20-670-5032 SCMIT (WORKERS' COM...	$7,010	$584	$6,426	1,100.27%
20-670-5034 OTHER EMPLOYEE BENE...	$100	$0	$100	-
20-670-5101 LEGAL	$0	$5,000	($5,000)	-100.00%
20-670-5102 ACCOUNTING & AUDITI...	$24,242	$21,666	$2,576	11.89%
20-670-5103 TESTING/ANALYSIS FEES	$18,655	$30,000	($11,345)	-37.82%
20-670-5110 IT (COMPUTER, NETWOR...	$7,038	$10,000	($2,962)	-29.62%
20-670-5300 Rent	$0	$2,400	($2,400)	-100.00%
20-670-5301 MAINTENANCE FACILITI...	$0	$17,000	($17,000)	-100.00%
20-670-5302 MAINTENANCE EQUIPM...	$622	$10,000	($9,378)	-93.78%
20-670-5303 MAINTENANCE VEHICL...	$2,323	$20,000	($17,677)	-88.39%
20-670-5304 MAINTENANCE WATER ...	$58,599	$85,000	($26,401)	-31.06%
20-670-5405 CAPITAL OUTLAY	$23,260	$0	$23,260	-
20-670-5501 SCMIRF (LIABILITY & PR...	$10,676	$25,702	($15,026)	-58.46%
20-670-5502 PHONE & INTERNET	$2,534	$3,059	($525)	-17.18%
20-670-5503 BANK & TRANSACTION ...	$1,491	$280	$1,211	432.42%
20-670-5507 POSTAGE/SHIPPING	$315	$250	$65	25.90%
20-670-5508 PRINT & MAIL BILLS	$5,835	$15,000	($9,165)	-61.10%
20-670-5509 PUBS SUBS DUES FEES	$3,977	$14,537	($10,560)	-72.64%
20-670-5510 TRAVEL & TRAINING	$0	$2,000	($2,000)	-100.00%
20-670-5511 WATER PURCHASED	$265,356	$300,000	($34,644)	-11.55%
20-670-5602 SUPPLIES & MATERIAL	$25,454	$44,762	($19,308)	-43.13%
20-670-5603 EQUIPMENT/SMALL TO...	$791	$26	$765	2,941.08%
20-670-5604 FUEL	$3,776	$5,947	($2,171)	-36.51%
20-670-5607 JANITORIAL	$0	$500	($500)	-100.00%
20-670-5610 OFFICE	$741	$1,000	($259)	-25.88%
20-670-5611 MISCELLANEOUS	$0	$500	($500)	-100.00%
20-670-5612 Pickens Regional Joint Wat...	$25,000	$25,000	$0	0.00%

	2025/2026 (YTD)	Budget (full FY)	This year vs budget ($)	This year vs budget (%)
20-670-5613 CONTRACT LABOR	$130,233	$0	$130,233	-
20-670-5960 DEBT SERVICE--PRINCIP...	$0	$83,706	($83,706)	-100.00%
20-670-5609 UTILITIES	$1,492	$1,368	$124	9.05%
20-670-5961 DEBT SERVICE--INTEREST	$0	$24,928	($24,928)	-100.00%
Total 670 - Water	**$817,201**	**$1,015,823**	**($198,622)**	**-19.55%**
675 - Sewer				
20-675-5001 SALARY--SEWER	$118,170	$160,000	($41,830)	-26.14%
20-675-5002 SALARY--COUNCIL	$6,283	$4,514	$1,769	39.19%
20-675-5010 OVERTIME	$2,097	$1,302	$795	61.04%
20-675-5020 PEBA RETIREMENT	$0	$23,606	($23,606)	-100.00%
20-675-5024 FICA	$0	$9,885	($9,885)	-100.00%
20-675-5028 HEALTH INSURANCE - ...	$21,974	$52,000	($30,026)	-57.74%
20-675-5032 SCMIT (WORKERS' COM...	$5,928	$584	$5,344	915.15%
20-675-5031 Rent	$0	$2,400	($2,400)	-100.00%
20-675-5101 LEGAL	$0	$5,000	($5,000)	-100.00%
20-675-5102 ACCOUNTING & AUDITI...	$24,242	$21,666	$2,576	11.89%
20-675-5103 TESTING/ANALYSIS FEES	$1,000	$226	$774	342.48%
20-675-5110 IT (COMPUTER, NETWOR...	$7,038	$10,000	($2,962)	-29.62%
20-675-5206 INTER-MUNICIPAL AGR...	$119,520	$147,727	($28,207)	-19.09%
20-675-5302 MAINTENANCE EQUIPM...	$157	$10,000	($9,843)	-98.43%
20-675-5303 MAINTENANCE VEHICL...	$173	$20,000	($19,827)	-99.14%
20-675-5304 MAINTENANCE SEWER ...	$3,488	$85,000	($81,512)	-95.90%
20-675-5405 CAPITAL OUTLAY	$57,837	$0	$57,837	-
20-675-5501 SCMIRF (LIABILITY & PR...	$10,676	$25,702	($15,026)	-58.46%
20-675-5502 PHONE & INTERNET	$2,639	$3,059	($420)	-13.73%
20-675-5503 BANK & TRANSACTION ...	$892	$115	$777	675.33%
20-675-5505 EASLEY CENTRAL SEWE...	$6,653	$7,408	($755)	-10.20%
20-675-5507 POSTAGE/SHIPPING	$0	$250	($250)	-100.00%
20-675-5508 PRINT & MAIL BILLS	$5,835	$4,824	$1,011	20.96%
20-675-5509 PUBS SUBS DUES FEES	$5,975	$14,537	($8,562)	-58.90%
20-675-5510 TRAVEL & TRAINING	$0	$2,000	($2,000)	-100.00%
20-675-5512* SEWER TREATMENT C...	$361,774	$495,534	($133,760)	-26.99%
20-675-5602 SUPPLIES & MATERIAL	$3,303	$1,170	$2,133	182.31%
20-675-5603 EQUIPMENT/SMALL TO...	$791	$100	$691	690.68%
20-675-5604 FUEL	$3,776	$5,947	($2,171)	-36.51%
20-675-5607 JANITORIAL	$0	$500	($500)	-100.00%
20-675-5609 UTILITIES	$4,023	$3,478	$545	15.66%
20-675-5610 OFFICE	$736	$1,000	($264)	-26.37%
20-675-5611 MISCELLANEOUS	$0	$500	($500)	-100.00%
20-675-5613 CONTRACT LABOR	$130,233	$0	$130,233	-
Total 675 - Sewer	**$905,213**	**$1,120,033**	**($214,820)**	**-19.18%**
800 - Grant				
20-800-6008 SCIIP GRANT A-23-5121...	$8,500	$0	$8,500	-
900 - Other				
20-980-5951 TRANSFER TO GF FOR ...	$0	$17,304	($17,304)	-100.00%
Total 20 - Utility Fund	**$1,730,914**	**$2,153,160**	**($422,246)**	**-19.61%**
Total Expenses	**$1,730,914**	**$2,153,160**	**($422,246)**	**-19.61%**
Operating Profit	**$115,831**	**$68,917**	**$46,914**	**68.07%**
Net Income	**$115,831**	**$68,917**	**$46,914**	**68.07%**

Hospitality Tax Fund Profit & Loss by Fund - April 2026

INCOME STATEMENT	2025/2026 (YTD)	Budget (full FY)	This year vs budget ($)	This year vs budget (%)
Revenue				
41 - Hospitality Tax				
41-047-4700 HOSPITALITY TAX	$132,281	$150,084	($17,803)	-11.86%
Total Revenue	**$132,281**	**$150,084**	**($17,803)**	**-11.86%**
Expenses				
41 - Hospitality Tax				
41-805-5001 SALARY--HOSP	$12,745	$70,000	($57,255)	-81.79%
41-805-5020 PEBA RETIREMENT	$0	$9,514	($9,514)	-100.00%
41-805-5024 FICA	$0	$3,922	($3,922)	-100.00%
41-805-5028 HEALTH INSURANCE - HO...	$2,369	$12,307	($9,939)	-80.75%
41-805-5305 MAINTENANCE GROUNDS	$0	$1,500	($1,500)	-100.00%
41-805-5530 EVENT--MISC	$7,777	$1,500	$6,277	418.49%
41-805-5531 SPRING FESTIVAL	$7,711	$10,000	($2,289)	-22.89%
41-805-5532 JULY 4TH CELEBRATION	$26,480	$40,000	($13,520)	-33.80%
41-805-5533 HALLOWEEN EVENT	$0	$1,300	($1,300)	-100.00%
41-805-5540 CHRISTMAS EVENTS	$650	$2,000	($1,350)	-67.50%
41-805-5611 MISCELLANEOUS (deleted)	$0	$1,000	($1,000)	-100.00%
41-805-5620 COMMUNITY DEVELOPME...	$2,409	$19,784	($17,376)	-87.83%
41-805-5509 Pubs Subs Dues Fees	$5,447	$4,000	$1,447	36.18%
Total 41 - Hospitality Tax	**$65,588**	**$176,827**	**($111,240)**	**-62.91%**
Total Expenses	**$65,588**	**$176,827**	**($111,240)**	**-62.91%**
Operating Profit	**$66,693**	**($26,743)**	**$93,437**	**349.38%**
Net Income	**$66,693**	**($26,743)**	**$93,437**	**349.38%**

Victim Services Fund Profit & Loss by Fund - April 2026

INCOME STATEMENT	2025/2026 (YTD)	Budget (full FY)	This year vs budget ($)	This year vs budget (%)
Revenue				
42 - Victim Services				
42-045-4700 VICTIM SERVICES REVENUE	$5,840	$4,190	$1,650	39.37%
Total Revenue	**$5,840**	**$4,190**	**$1,650**	**39.37%**
Expenses				
42 - Victims Services				
42-810-5001 SALARY--VICTIM SERVICES	$3,516	$2,142	$1,374	64.13%
42-810-5010 OVERTIME	$5	$0	$5	-
42-810-5028 HEALTH INSURANCE - VIC...	$640	$0	$640	-
42-810-5032 SCMIT (WORKERS' COMP)	$238	$0	$238	-
42-810-5510 TRAVEL & TRAINING	$203	$1,048	($845)	-80.64%
42-810-5604 FUEL	$32	$1,000	($968)	-96.84%
Total 42 - Victims Services	**$4,635**	**$4,190**	**$445**	**10.62%**
Total Expenses	**$4,635**	**$4,190**	**$445**	**10.62%**
Operating Profit	**$1,205**	**$0**	**$1,205**	**-**
Net Income	**$1,205**	**$0**	**$1,205**	**-**

Profit & Loss by Fund - April 2026

INCOME STATEMENT	10 - General Fund	20 - Utility Fund	41 - Hospitality Fund	42 - Victim's Services	Other	Total
Revenue						
10 - General Fund						
10-041-4101 PROPERTY TAXES	$2,177	-	-	-	-	$2,177
10-041-4103 VEHICLE TAXES	$7,898	-	-	-	-	$7,898
10-041-4105 DELINQUENT TAXES	$1,207	-	-	-	-	$1,207
10-041-4114 AID TO SUBDIV - LOCAL ...	$22,810	-	-	-	-	$22,810
10-041-4116 HOMESTEAD EXEMPTION	$55,745	-	-	-	-	$55,745
10-042-4205 MASC Insurance Tax Progr...	$2,491	-	-	-	-	$2,491
10-042-4210 FRANCHISE FEES-CABLE TV	$1,054	-	-	-	-	$1,054
10-044-4420 REZONING FEES	$77	-	-	-	-	$77
10-044-4475 SOLID WASTE FEES	$33,663	-	-	-	-	$33,663
10-044-4602 PARKS & REC FACILITY RE...	$1,880	-	-	-	-	$1,880
10-045-4501 POLICE FINES REVENUE	$692	-	-	-	-	$692
10-046-4606 CELL TOWER	$1,065	-	-	-	-	$1,065
10-047-4700 MISC REVENUE	$199	-	-	-	-	$199
10-042-4201 BUSINESS LICENSES	$64,622	-	-	-	-	$64,622
10-042-4220 BUILDING PERMITS	$103	-	-	-	-	$103
10-042-4222 OTHER PERMITS	$12	-	-	-	-	$12
10-044-4430 CHEERLEADING (FALL)	$130	-	-	-	-	$130
10-044-4446 BASEBALL (SPRING)	$471	-	-	-	-	$471
10-044-4448 GIRLS SOFTBALL (SPRING)	$471	-	-	-	-	$471
10-044-4454 Concession Revenue	$84	-	-	-	-	$84
Total 10 - General Fund	**$196,850**	**-**	**-**	**-**	**-**	**$196,850**
20 - Utility Fund						
20-044-4470 WATER SALES	-	$70,871	-	-	-	$70,871
20-044-4472 WATER CONNECTION FEES	-	$3,304	-	-	-	$3,304
20-044-4473 SEWER USER FEES	-	$83,359	-	-	-	$83,359
20-044-4474 SEWER CONNECTION FEES	-	$2,000	-	-	-	$2,000
20-044-4475 SEWER BILLED BY EASLEY...	-	$10,762	-	-	-	$10,762
20-044-4476 SEWER MAINTENANCE FEE	-	$3,788	-	-	-	$3,788
20-044-4478 CRAMER/ROPER SURCHA...	-	$4,762	-	-	-	$4,762
20-047-4700 MISC REVENUE	-	$720	-	-	-	$720
20-047-4706 PENALTIES/RECONNECTI...	-	$2,515	-	-	-	$2,515
20-049-4903 TRANSFER FROM GF FOR ...	-	$72,000	-	-	-	$72,000
Total 20 - Utility Fund	**-**	**$254,080**	**-**	**-**	**-**	**$254,080**
41 - Hospitality Tax						
41-047-4700 HOSPITALITY TAX	-	-	$12,935	-	-	$12,935
42 - Victim Services						
42-045-4700 VICTIM SERVICES REVENUE	-	-	-	$780	-	$780
Other						
47-047-4700 REC SCHOLARSHIP FUND	-	-	-	-	$1,100	$1,100
Total Revenue	**$196,850**	**$254,080**	**$12,935**	**$780**	**$1,100**	**$465,745**
Expenses						
10 - General Fund						
Ask My Account	$75	-	-	-	-	$75
400 - Admin	$31,516	-	-	-	-	$31,516
500 - Police	$53,581	-	-	-	-	$53,581
600 - Public Works	$38,207	-	-	-	-	$38,207
700 - Recreation	$34,060	-	-	-	-	$34,060
800 - Grant	$22,279	-	-	-	-	$22,279
900 - Other	$72,000	-	-	-	-	$72,000
Total 10 - General Fund	**$251,718**	**-**	**-**	**-**	**-**	**$251,718**
20 - Utility Fund						
670 - Water	-	$38,181	-	-	-	$38,181
675 - Sewer	-	$30,849	-	-	-	$30,849

	10 - General Fund	20 - Utility Fund	41 - Hospitality Fund	42 - Victim's Services	Other	Total
Total 20 - Utility Fund	**-**	**$69,030**	**-**	**-**	**-**	**$69,030**
41 - Hospitality Tax						
41-805-5001 SALARY--HOSP	-	-	$802	-	-	$802
41-805-5531 SPRING FESTIVAL	-	-	$254	-	-	$254
Total 41 - Hospitality Tax	**-**	**-**	**$1,057**	**-**	**-**	**$1,057**
42 - Victims Services						
42-810-5001 SALARY--VICTIM SERVICES	-	-	-	$336	-	$336
Total Expenses	**$251,718**	**$69,030**	**$1,057**	**$336**	**-**	**$322,142**
Operating Profit	**($54,869)**	**$185,050**	**$11,878**	**$444**	**$1,100**	**$143,603**
Net Income	**($54,869)**	**$185,050**	**$11,878**	**$444**	**$1,100**	**$143,603**

Balance Sheet - April 2026

BALANCE SHEET	Apr 2026	Mar 2026	Variance ($)	Variance (%)
ASSETS				
Cash & Equivalents				
10-000-0000 Pooled Cash Bank Account				
10-000-1001 First Citizens	$2,510,602	$2,529,985	($19,382)	-0.77%
20-000-1001 CASH SWEEP/COC	$453,151	$453,151	$0	0.00%
41-000-1001 CASH SWEEP/COC	$273,763	$273,763	$0	0.00%
42-000-1001 CASH SWEEP/COC	$14,482	$14,482	$0	0.00%
43-000-1001 CASH SWEEP/COC	$3,910	$3,910	$0	0.00%
45-000-1001 CASH SWEEP/COC	$10,710	$10,710	$0	0.00%
47-000-1001 CASH SWEEP/COC	$6,164	$6,164	$0	0.00%
Total 10-000-0000 Pooled Cash Bank Accou...	**$3,272,782**	**$3,292,164**	**($19,382)**	**-0.59%**
10-000-1010 PETTY CASH	$300	$300	$0	0.00%
10-000-1012 PETTY CASH - POLICE	$391	$391	$0	0.00%
10-000-1015 PETTY CASH - REC	$200	$200	$0	0.00%
20-000-1010 PETTY CASH	$500	$500	$0	0.00%
Bill.com Money Out Clearing	$4,527	$5,116	($589)	-11.51%
Total Cash & Equivalents	**$3,278,700**	**$3,298,671**	**($19,971)**	**-0.61%**
Accounts Receivable				
Accounts Receivable (A/R)	$20,062	$20,062	$0	0.00%
Other Current Assets				
10-000-1200 AR - SOLID WASTE	$28,728	$28,728	$0	0.00%
10-000-1202 PROPERTY TAX RECEIVABLE	$49,434	$49,434	$0	0.00%
10-000-1205 AR - MISCELLANEOUS	$202,967	$202,967	$0	0.00%
10-000-1206 UNBILLED RECEIVABLE	$19,430	$19,430	$0	0.00%
10-000-1207 Lease Receivable - Cell Tower	$148,467	$148,467	$0	0.00%
10-000-1315 DUE FROM OTHER FUNDS	($144,000)	($216,000)	$72,000	33.33%
10-000-1317 DUE TO VICTIM"S RIGHTS	($2,447)	($2,447)	$0	0.00%
20-000-1200 ACCOUNTS RECEIVABLE	$113,122	$102,855	$10,267	9.98%
20-000-1205 MISC RECEIVABLES	$28,867	$28,867	$0	0.00%
20-000-1206 UNBILLED RECEIVABLE	$95,011	$95,011	$0	0.00%
20-000-1315 DUE FROM OTHER FUNDS	$144,000	$216,000	($72,000)	-33.33%
20-000-1950 DEFERRED PENSION CHARG...	$71,629	$71,629	$0	0.00%
41-000-1200 ACCOUNTS RECEIVABLE	$11,515	$11,515	$0	0.00%
41-000-1215 PREPAID EXPENSE	$13,559	$13,559	$0	0.00%
Total Other Current Assets	**$780,283**	**$770,016**	**$10,267**	**1.33%**
Total Current Assets	**$4,079,045**	**$4,088,749**	**($9,704)**	**-0.24%**
Fixed Assets				
20-000-1901 LAND	$6,414	$6,414	$0	0.00%
20-000-1904 WATER DELIVERY SYSTEM	$4,606,656	$4,606,656	$0	0.00%
20-000-1905 SEWER DELIVERY SYSTEM	$6,851,193	$6,851,193	$0	0.00%
20-000-1910 MACHINERY & EQUIPMENT	$621,053	$621,053	$0	0.00%

	Apr 2026	Mar 2026	Variance ($)	Variance (%)
20-000-1912 ACCUM DEPRECIATION - W...	($1,798,159)	($1,798,159)	$0	0.00%
20-000-1913 ACCUM DEPRECIATION - WW	($2,678,914)	($2,678,914)	$0	0.00%
Total Fixed Assets	**$7,608,244**	**$7,608,244**	**$0**	**0.00%**
Total Non-Current Assets	**$7,608,244**	**$7,608,244**	**$0**	**0.00%**
Total Assets	**$11,687,289**	**$11,696,994**	**($9,704)**	**-0.08%**
LIABILITIES				
Accounts Payable				
Accounts Payable (A/P)	$101,708	$225,784	($124,076)	-54.95%
Other Current Liabilities				
10-000-1316 DUE FROM WATER FUND	($297,849)	($297,849)	$0	0.00%
10-000-2002 ACCOUNTS PAYABLE	$12,995	$12,995	$0	0.00%
10-000-2004 DUE TO OTHER FUNDS	$71,723	$71,723	$0	0.00%
10-000-2010 REC REFUNDABLE DEPOSITS	$1,963	$1,963	$0	0.00%
10-000-2011 POLICE DEPT RESTITUTION	($1,301)	($1,301)	$0	0.00%
10-000-2020 W/H FICA TAX	$64,050	$66,060	($2,009)	-3.04%
10-000-2021 W/H FEDERAL TAX	($56,312)	($49,601)	($6,711)	-13.53%
10-000-2022 W/H STATE TAX	$1,572	$2,983	($1,410)	-47.28%
10-000-2023 W/H S.C. RETIREMENT	$61,869	$37,854	$24,015	63.44%
10-000-2024 W/H HEALTH INSURANCE	($44,323)	$0	($44,323)	-
10-000-2026 W/H VISION INSURANCE	($6)	($6)	$0	0.00%
10-000-2027 W/H LIFE INSURANCE	$5,486	$5,259	$227	4.31%
10-000-2030 W/H AFLAC	($1,033)	($904)	($129)	-14.29%
10-000-2032 W/H CHILD SUPPORT	$1,514	$1,514	$0	0.00%
10-000-2034 W/H GLOBE LIFE	$21	$21	$0	0.00%
10-000-2035 W/H LONG TERM DIS	$577	$577	$0	0.00%
10-000-2036 W/H OPTIONAL LIFE	$1,383	$1,383	$0	0.00%
10-000-2037 W/H SUPPLEMENTAL LONGTE.	$870	$870	$0	0.00%
10-000-2038 W/H FLEX SPENDING	($3,358)	($3,127)	($231)	-7.38%
10-000-2150 ACCRUED PAYROLL	$52,554	$52,554	$0	0.00%
10-000-2152 Accrued Court Fines	$6,772	$6,772	$0	0.00%
10-000-2400 DEFERRED REVENUE	$40,107	$40,107	$0	0.00%
10-000-2402 DEFFERED INFLOW	$148,467	$148,467	$0	0.00%
20-000-2004 DUE TO OTHER FUNDS	$266,368	$266,368	$0	0.00%
20-000-2010* CUSTOMER DEPOSITS PAY...	$29,620	$28,279	$1,340	4.74%
20-000-2150 ACCRUED PAYROLL	$9,826	$9,826	$0	0.00%
20-000-2345 ACCRUED INTEREST	$1,369	$1,369	$0	0.00%
20-000-2403 DEFERRED PENSION CREDIT	$92,856	$92,856	$0	0.00%
20-000-2405 NET PENSION LIABILITY	$522,964	$522,964	$0	0.00%
20-000-2410 COMP. ABSENCES	$36,035	$36,035	$0	0.00%
20-050-2210 GO BONDS PAYABLE - SERIE...	$12,075	$12,075	$0	0.00%
20-050-2341 REV BOND PAYABLE SERIES...	$387,465	$387,465	$0	0.00%
20-050-2342 REV BOND PAYABLE SERIES...	$387,465	$387,465	$0	0.00%
41-000-2004 DUE TO OTHER FUNDS	($32,567)	($32,567)	$0	0.00%
42-000-2004 DUE TO OTHER FUNDS	($6,115)	($6,115)	$0	0.00%
43-000-2004 DUE TO OTHER FUNDS	$0	$0	$0	0.00%
47-000-2004 DUE TO OTHER FUNDS	($4,007)	($4,007)	$0	0.00%
Total Other Current Liabilities	**$1,771,095**	**$1,800,327**	**($29,232)**	**-1.62%**
Total Current Liabilities	**$1,872,803**	**$2,026,110**	**($153,308)**	**-7.57%**
Total Non-Current Liabilities	**$0**	**$0**	**$0**	**-**
Total Liabilities	**$1,872,803**	**$2,026,110**	**($153,308)**	**-7.57%**
EQUITY				
Retained Earnings				
Retained Earnings	$483,631	$483,631	$0	0.00%
Current Earnings				
Net Income	$199,754	$56,150	$143,603	255.75%
Other Equity				
10-000-3101 FUND BALANCE - GENERAL...	$1,516,350	$1,516,350	$0	0.00%
10-000-3108 RESTRICTED - TRASH TRUCK	$100,903	$100,903	$0	0.00%
10-000-3110 RESTRICTED - ROAD MAINT...	$242,600	$242,600	$0	0.00%
20-000-3106 RESTRICTED - SEWER MAIN...	$190,682	$190,682	$0	0.00%

	Apr 2026	Mar 2026	Variance ($)	Variance (%)
20-000-3120 NET ASSETS	$6,752,703	$6,752,703	$0	0.00%
41-000-3200 FUND BALANCE UNRESERV...	$280,661	$280,661	$0	0.00%
42-000-3200 FUND BALANCE UNRESERV...	$23,201	$23,201	$0	0.00%
43-000-3200 FUND BALANCE UNRESERV...	$3,910	$3,910	$0	0.00%
45-000-3200 FUND BALANCE UNRESERV...	$10,710	$10,710	$0	0.00%
47-000-3200 FUND BALANCE UNRESERV...	$9,383	$9,383	$0	0.00%
Total Other Equity	**$9,131,102**	**$9,131,102**	**$0**	**0.00%**
Total Equity	**$9,814,486**	**$9,670,883**	$143,603	1.48%
Total Liabilities & Equity	**$11,687,289**	**$11,696,994**	($9,704)	-0.08%

Council Report

City of Liberty
April 2026

Basis of Preparation

Financial Report

Profit & Loss -April 2026

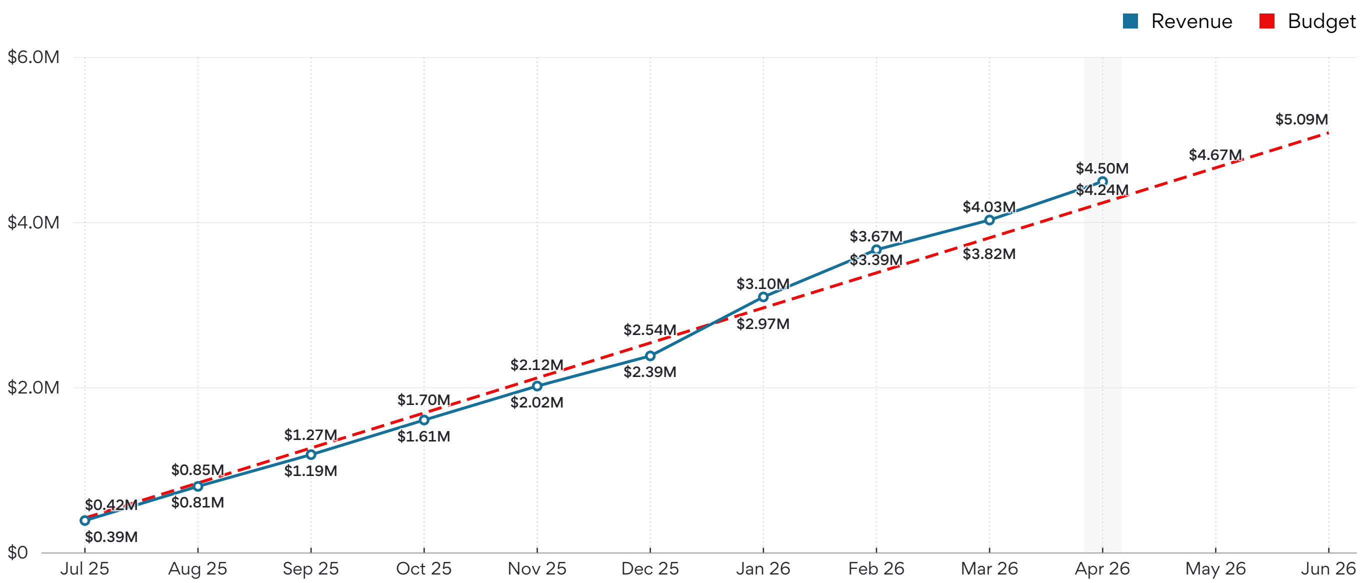
INCOME STATEMENT	Apr 2026
Revenue	
10 - General Fund	$196,850
20 - Utility Fund	$254,080
41 - Hospitality Tax	$12,935
42 - Victim Services	$780
Other	$1,100
Total Revenue	**$465,745**
Expenses	
10 - General Fund	$251,718
20 - Utility Fund	$69,030
41 - Hospitality Tax	$1,057
42 - Victims Services	$336
Total Expenses	**$322,142**
Operating Profit	**$143,603**
Net Income	**$143,603**

Profit & Loss -2025/2026

INCOME STATEMENT	2025/2026 (YTD)	Budgeted	$ Left in Budget	% left in Full Budget
Revenue				
10 - General Fund	$2,510,080	$2,819,772	($309,692)	-10.98%
20 - Utility Fund	$1,846,745	$2,115,077	($268,332)	-12.69%
41 - Hospitality Tax	$132,281	$150,084	($17,803)	-11.86%
42 - Victim Services	$5,840	$4,190	$1,650	39.37%
Other	$2,950	$0	$2,950	-
Total Revenue	**$4,497,896**	**$5,089,123**	**($591,228)**	**-11.62%**
Expenses				
10 - General Fund	$2,492,680	$2,819,772	($327,092)	-11.60%
20 - Utility Fund	$1,730,914	$1,961,432	($230,518)	-11.75%
41 - Hospitality Tax	$65,588	$150,084	($84,496)	-56.30%
42 - Victims Services	$4,635	$4,190	$445	10.62%
99 - Other	$4,326	$0	$4,326	-
Total Expenses	**$4,298,142**	**$4,935,478**	**($637,336)**	**-12.91%**
Operating Profit	**$199,754**	**$153,645**	**$46,109**	**30.01%**
Net Income	**$199,754**	**$153,645**	**$46,109**	**30.01%**

INCOME STATEMENT	2025/2026	Budget (rest of the year)	Total
Revenue			
10 - General Fund	$2,510,080	$469,962	$2,980,042
20 - Utility Fund	$1,846,745	$352,513	$2,199,258
41 - Hospitality Tax	$132,281	$25,014	$157,295
42 - Victim Services	$5,840	$698	$6,538
Other	$2,950	$0	$2,950
Total Revenue	**$4,497,896**	**$848,187**	**$5,346,083**
Expenses			
10 - General Fund	$2,492,680	$469,962	$2,962,642
20 - Utility Fund	$1,730,914	$326,906	$2,057,820
41 - Hospitality Tax	$65,588	$25,014	$90,602
42 - Victims Services	$4,635	$698	$5,333
99 - Other	$4,326	$0	$4,326
Total Expenses	**$4,298,142**	**$822,580**	**$5,120,722**
Operating Profit	**$199,754**	**$25,607**	**$225,361**
Net Income	**$199,754**	**$25,607**	**$225,361**

Revenue vs Budget



Profit & Loss by Fund - April 2026

General Fund Net Income (Loss) for April 2026 is ($54,869) and Year to date thru April 2026 is $13,075.

Utility Fund Net Income (Loss) for April 2026 is $185,050 and Year to date thru April 2026 is $115,831 .

Hospitality Fund Net Income (Loss) for April 2026 is $11,878 and Year to date thru April 2026 is $66,693.

Victim's Services Net Income (Loss) for April 2026 is $444 and Year to date thru April 2026 is $1,205.

Other Funds Net Income (Loss) showing $1,100 for April 2026 and Year to date thru September 2024 is $2,950.

Bank Balance at April 2026 is $3,264,584.98.

The City had an overall net gain(loss) of $143,603 for the month of April 2026.

The city is a 10 months through the 2026 fiscal year - a good basis to guide progress is comparing budget to actual results. 16.7% of budget remaining would be the goal. For budgeted revenue, total budgeted revenue remaining is at 11.62% - ahead of budget. General fund is ahead of budget at 10.98% remaining while Utility fund is also ahead of budget at 12.69%. Hospitality tax revenue is slightly ahead of budget at 11.86%.

For expenditures, total expenditures are 12.91% of budget remaining, slightly behind the 16.7% goal. General fund is at 11.60% of budget remaining, behind the 16.7% goal. Utility fund is at 11.75% of budget remaining, behind the goal of 16.7%. Overall, revenues are exceeding budget by $257K while expenditures were exceeded budget by $185K for FY 2026.

Utility fund had a year-to-date net income of $115,831.

City of Liberty, like many municipalities, are subject to a cyclical revenue cycle throughout their fiscal year. During the year there are months where revenues are minimal and not able to cover expenses incurred in that particular month. This is often offset by months of windfalls from property tax, annual licenses, and other periodic services that create a large surplus of income to help offset the less active months. We are entering the time of the year where large payments for property taxes are received by the city. Tax Programs from MASC are also typically received in a large lump sum in June. Franchise fees are often received once a quarter.

<u>Month of May</u>

Lakewood Heights Courts: construction has been postponed.

Rosewood Center: Replaced brunt out bulbs, Fixed number 2 stall in ladies' restroom. Scott Chastain (AC Repair) was contacted to review duct work in basement will need some repair.

Sarlin Park: Added two new handicap parking slots with van access, Repainted All parking lot lines.

Dugout Park: Will need dirt for fields.

City Stadium: Will order new door to visitor side ladies' restroom

City Gym: Roof linking in a few areas, Contacted fortified roofing.

PARD Grant: Spoke with Tiffany Chandler, update that she has 4 delegates that have signed she is waiting for 2 more to sign.

PC Recreation Grant: Received email from Tyler Merck from Pickens County, Email states that we have been awarded grant funds to complete the lighting at Liberty Dugout Park on Morris Field. The email also stated he was waiting on final confirmation that we are awarded grant for compact tractor.

Other:

Starting July 1st Parks and Recreation going cashless.

Developed a Nomination form for naming of locations

Registration continues for Fall sports

Upcoming: Jeep event June 20th, Liberty Library Summer reading program, Liberty Exchange Clothing Drive

LIBERTY POLICE DEPARTMENT

Victor C. Tetter II
Chief of Police
vtetter@libertypd.org

P.O. Box 716
147B Kay Holcombe Rd.
Liberty, SC 29657
Phone: (864) 843-3956

Monthly Report
May 2026

Warnings Issued – 190
Citations Issued – 139

Total Arrested – 6

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Codes – 22

<u>Community & Events</u>

Farmers Market and Car Show

Funeral for fallen Greenwood Police Officer Don "DJ" Keller

Funeral for Liberty Police Captain Charles S. Porter

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In Honor & Service Ceremony

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Liberty Medal of Honor Ceremony

<u>Hiring & Training</u>

In-service Policy & Procedures Training

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Scenario-based Training

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MASC Risk Management Training

CPR/AED Training

Interview and interrogation for investigators and first responder training

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SCCJA De-escalation & Conflict Management training

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Accommodation/Recognition

Public Service Recognition Week

Officer Recognition

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National Police Week 2026