City of Liberty- Regular Session

September 14, 2026 @ 6:30 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)

- **Proclamations/Recognition:**
  - Constitution Week Proclamation, September 17-23, 2026
  - Recognition of Mr. Randy Cartee for 50 Years of Dedicated Service to the Fire Service - Presented by Representative Davey Hiott

- **Department Head Reports**
  - Josh Black- Parks and Recreation Director
    - Monthly Report
    - Council Ticket Updates
    - Parks and Recreation Procurement

  - Seth Chappell- Public Works Director
    - Monthly Report
    - Council Ticket Updates
    - Public Works Procurement

  - Vic Tetter- Police Chief
    - Monthly Report
    - Council Ticket Updates
    - Police Department Procurement

  - Katie Sizemore- Deputy Administrator
    - Monthly Report
    - Council Ticket Updates
    - City Hall Procurement

- **City/Financial Report**
  - Gina O'Shea - Finance Director

- **Approval of Minutes**
  - August 10th, 2026, Regular Session

  - September 1st, 2026, Special Called Session Followed by Work Session

- **New Business: (1st Readings/ Resolutions)**
  - A Resolution to Adopt the New Parks and Recreation Mascot

  - Resolution to Amend the Procurement Policy (Increase Purchasing Threshold from $2,500 to $5,000)

  - Golf Cart Ordinance Revisions Regarding Extended Operating Hours on Roads with Speed Limits of 35 MPH and Below

- **Old Business: (2nd Readings)**
  - An Ordinance of the City of Liberty, South Carolina, Updating and Replacing the Existing Ordinance Regulating the Permitting and Operation of Mobile Food/Beverage Vendors Within the City

  - Rezoning of Hamp Rogers Rd (Request from 500 to 501)

- **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**

- **Motion to Enter Executive Session SC Code Section 30-4-70(A)(2)**

- Executive Session pursuant to S.C. Code Section 30-4-70(a)(1) for discussion of employee compensation.
- Executive Session pursuant to S.C. Code Section 30-4-70(a)(2) for discussion of negotiations incident to a proposed contractual arrangement.
(After returning to regular session, Council may or may not vote or take action on the matter discussed in executive session.)

- **Adjournment**

LIBERTY
PARKS & RECREATION

CITY OF LIBERTY 1876 LIBERTY SOUTH CAROLINA

Executive Summary Aug. 2026

During August 2026, the City of Liberty Parks & Recreation Department continued its commitment to maintaining safe, clean, attractive, and functional recreational facilities throughout the community. Regular maintenance and janitorial services were provided at the **City Football Stadium, Mills Gym, City Gym, and Rosewood**, ensuring these facilities remain ready for athletic programs, recreational activities, meetings, and community use. At **Sarlin Park**, wooden poles were removed and replaced with new metal poles through the assistance of Public Works. Regular courtyard maintenance was also completed, and mulch was added to the Commerce Street islands to enhance landscaping and improve the overall appearance of the area. **Liberty Dugout Park** received several improvements, including landscaping, painting, stair replacement, and deep cleaning of the facilities. These improvements were completed through a volunteer effort led by Councilman Bo Cooley, demonstrating the positive impact of community involvement and partnerships in improving City recreational assets. At **Freedom Park**, two trees were removed from the playground area as part of site preparation for a new playground installation. The project is currently projected to begin the week of **September 28, 2026**, providing an improved recreational opportunity for children and families. At **Rosewood**, regular maintenance and janitorial services continued, while the council desk and chairs were upgraded through a generous gift from the **City of Easley**. The Department appreciates the City of Easley for its continued partnership and support.

Upcoming Projects

The Department's immediate priority is the continued preparation for the new **Freedom Park playground**, with installation projected to begin the week of September 28, 2026. Staff will also continue routine maintenance and janitorial services at City recreational facilities, monitor park conditions, maintain landscaping and public areas, and identify additional opportunities for facility improvements and community partnerships. The Parks & Recreation Department remains committed to responsible stewardship of City resources while providing quality recreational spaces for residents and visitors.

Council tickets: None noted

Procurement: Cheer uniforms, Tractor (Pickens County Parks and Recreation Grant funding)

CITY OF LIBERTY

PROCUREMENT APPROVAL & DOCUMENTATION FORM

1. Purchase Information

Department	Parks and Recreation 8/25/2026
Requesting Employee	Joshua Black, Director of Parks and Recreation
Vendor	Gameon
Purchase Description	Cheerleading Uniforms
Estimated Amount	$8,395.20
Final Amount	$8,395.20
Fund / GL Account	10-700-5530
Funding Source	Cheerleading

2. Procurement Method

☐ Under $2,500 ☐ Invitation to Bid (ITB) ☐ RFQ ☐ RFP
☐ State Contract ☐ Cooperative Purchase ☐ Sole Source
☐ Emergency Procurement ☐ Professional Services ☐ Design-Build ☒ Other

3. NAICS Information

NAICS Code	
NAICS Description	

4. Exemption (if applicable)

☐ Utilities ☐ Postage ☐ Professional Services ☐ Memberships / Dues
☐ Food & Beverage ☐ Advertisements ☐ Banking / Credit Card Services ☐ Educational Materials
☐ Other: __________________

5. Procurement Documentation Checklist

- ☒ Three Quotes Obtained
- ☐ Written quote Waiver Attached
- ☐ Scope of Work Attached
- ☐ Specifications Attached
- ☐ State Contract Documentation Attached
- ☐ Bid Tabulation Attached
- ☐ Notice of Intent to Award Attached
- ☐ Contract Attached
- ☐ Insurance Verified
- ☐ Licensing Verified
- ☐ Bonding Verified (if applicable)

6. Sole Source / Emergency Justification

Athletic Sports uniforms

7. Council Approval

Council Approval Required	
Agenda Date	
Resolution No.	
Council Action	
Contract Amount Approved	

8. Certifications

Department Head Signature	Joshua A [illegible] 8/25/2026
Deputy Administrator Review	
Finance Director Review	

GameOn
213 Riverside Ct
Greer, SC 29650 US
info@teamgameon.com
www.teamgameon.com

INVOICE

BILL TO
Liberty Recreation
318 W. Main Street
Liberty, SC 29657

SHIP TO
Liberty Recreation
318 W. Main Street
Liberty, SC 29657

INVOICE # 14472
DATE 08/21/2026
DUE DATE 08/21/2026
TERMS Due on receipt

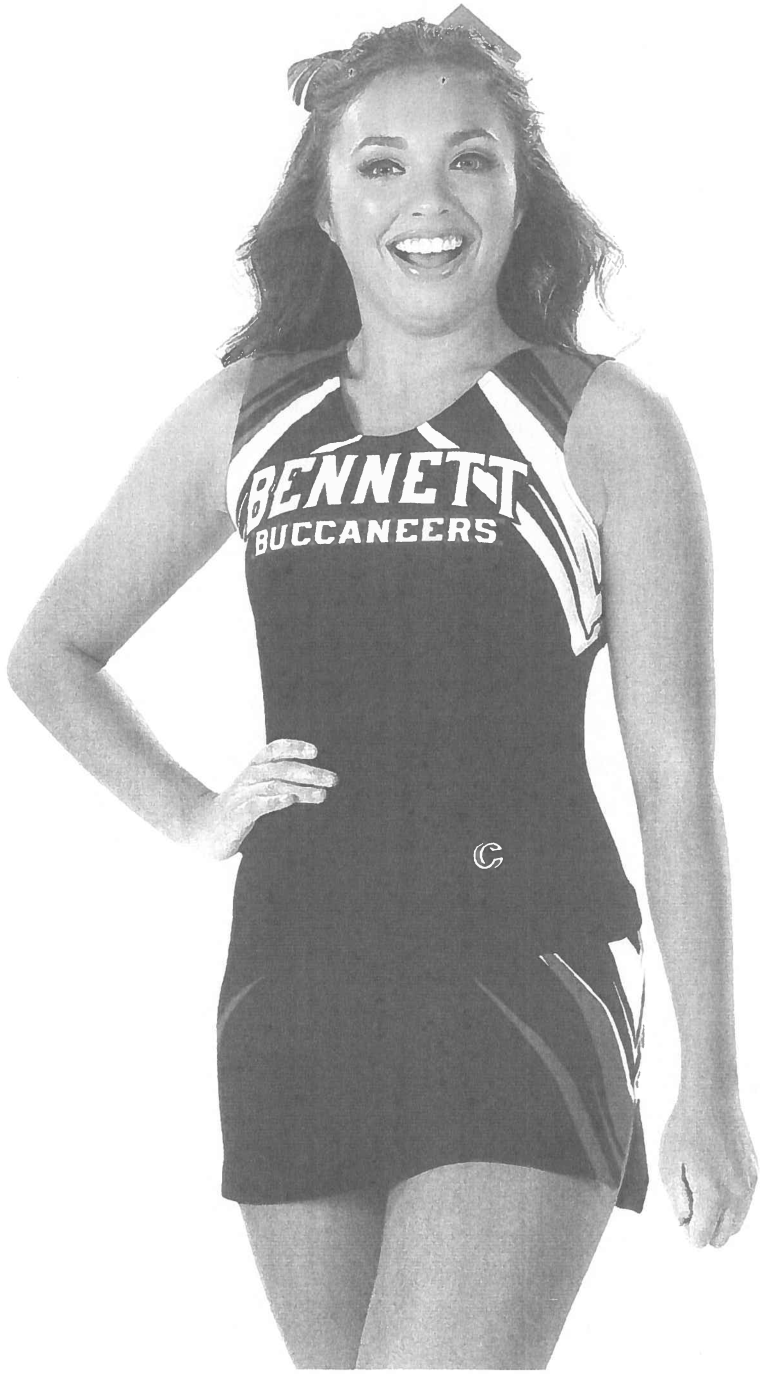
DATE	SERVICE	DESCRIPTION	QTY	RATE	AMOUNT
	Cheerleading Uniforms/Poms Sets	Cheerleading Uniforms	99	80.00	7,920.00T

SUBTOTAL	7,920.00
TAX	475.20
TOTAL	8,395.20
BALANCE DUE	**$8,395.20**

Ways to pay

Pay DISCOVER VISA AMEX PayPal venmo affirm

View and pay


BENNETT
BUCCANEERS

CHEERLEADING.COM
CC DANCEWEAR® 1.800.411.4105

FREE SHIPPING FOR ONLINE ORDERS OVER $150

Home > CC Fusion Shell and Skirt Package (56A 2025)

Be the first to review this product

$137.98

SKU#: 56A_2025

Buy 25 for $133.84 each and **save 3%**

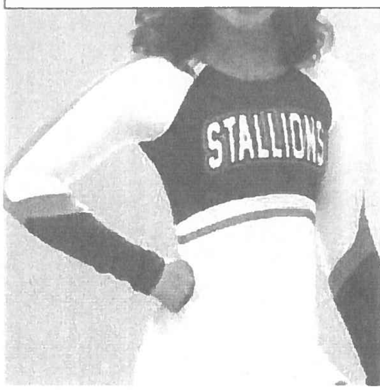
Buy 50 for $131.08 each and **save 5%**

Top Size Chart
Skirt Size Chart

Call us today at 214.343.3333 or submit our contact us form to order this product.

11. GK Spirit Midriff Panel Long Top

Skip to product information



GK Spirit Midriff Panel Long Top

No ReviewsWrite the First Review

Item No. GS404L

$112.99
Customize Now
From **$20/month**, or 4 payments at 0% interest with **Klarna** Check purchase power
Free shipping on orders of $200 or more! Learn more
Need help finding the right size?
Sizing fit kits are available!
Order Now

Introducing the GK Spirit Midriff Panel Long Top, the perfect combination of style and performance for cheerleaders. This top features a midriff pa...

View More Product Details

21,850 + 27,187.25 = 49,037.25

Quotation

Quoted to:
CS-NT43147

Quote Date
Apr 20, 2026

Page:
1

SPECIALIZED TURF EQUIPMENT COMPANY

PO Box 609
Sandy Springs, SC 29677

Quoted to:

CITY OF LIBERTY PARKS & REC
520 MILLS AVE
LIBERTY, SC 29657

Please feel free to contact us with any questions regarding this quote. Thank you for the interest in our products.

Customer ID	Good Thru	Payment Terms	Sales Rep
CITYOFLIBERTY	5/20/26	Prepaid	SD

Quantity	Item	Description	Unit Price	Net Price
1.00		KIOTI CK3520HB, HST, FRONT END LOADER, AND TURF TIRES.	$ 31,985.00	$ 31,985.00
-0.15		STATE CONTRACT DISCOUNT 15%	$ 31,985.00	$ -4,797.75
1.00		STATE CONTRACT#4400031357		
		VENDOR#7000181708		

Cody Dilworth
STEC Equipment Sales
(888) 325-2532
Cody@stecequipment.co

All quotes are in US Dollars.

A 3.5% SERVICE FEE WILL BE APPLIED TO ALL PURCHASES MADE USING A CARD.

Subtotal	$	27,187.25
Sales Tax		
Freight		
Quoted Amount	$	27,187.25

4/21/2026
Price Quote
Jarrod Duncan Sales

Oakway Tractor INC.
373 Oakway Tractor DR
Seneca SC, 29672
864-972-3640
864-635-2343 (Text Only)

Customer name
Liberty Rec

Item #	Description	MSRP	
1	L3302HST with Loader	0	28930
2			
3			
4			
5	TAX	0	1735.8

Total

0 30665.8

Quotes are only valid for 30 days.

Quote # 1961199

Exp. 28-Apr-2026

Balance Due
$36,595.99

Description	QTY	Selling Price
New 2025 John Deere 2032R Compact Utility Tractor (25 PTO hp) 1536LV	1	**$36,196.00**

Subtotal	**$36,196.00**
Fees	**$399.99**
Total Selling Price	**$36,595.99**
Total Tax	**$0.00**
Sub Total	**$36,595.99**
Balance Due	**$36,595.99**

Prepared For

Prepared By

Zachary Copeland
100 Commerce Boulevard
ANDERSON, SC 29625
Phone: 864-437-8868

Ag-Pro JOHN DEERE

Configurations

New 2025 John Deere 2032R Compact Utility Tractor (25 PTO hp) 1536LV **QTY 1**

Base / Options

0409 English	1	1701 Factory Installed Loader	1
0202 United States	1	6208 23X8.50-14 (4PR, R4 Indus	1
4061 Less iMatch™ Quick Hitch	1	5208 14-17.5 (4PR, R4 Industri	1

PUBLIC WORKS AUGUST COUNCIL UPDATES

Department Updates

Public Works has continued to stay busy addressing routine maintenance, infrastructure needs, and service requests throughout the City while also completing daily water department tickets .

- Completed 96 utility locates.
- Hauled off approximately:
  - 45.65 tons of trash
  - 32.29 tons of brush
  - 6.34 tons of browngoods
- Repaired potholes on Blue Ridge Road and Odell Street using cold patch.
- We have arranged to borrow an asphalt roller from Central. Once the schedule is finalized, we will order hot-mix asphalt to address larger roadway repairs. We anticipate completing the major projects by the end of the month – mid October.
- Cleaned, bush-hogged, sprayed, and maintained approximately 500 feet of City sidewalk, including areas along Southern Street and Kay Holcombe Road. We will continue working to clean and maintain City sidewalks throughout the next several months and on.
- Removed three trees from roadways and the cemetery.
- Installed six water/sewer taps.
- Completed two sewer repairs:
  - Maple Croft: Replaced approximately six feet of sewer line with PVC pipe.
  - Welborn Street: Replaced approximately 40 feet of sewer line and installed a new cleanout. Two bushes located within the City's sewer right-of-way had to be removed to access the line. The bushes were placed back after the work was completed.

As a reminder, City water and sewer rights-of-way must remain accessible so that Public Works can maintain and repair underground infrastructure. Any vegetation, structures, or other obstructions within these rights-of-way may need to be removed when access to the lines is required.

- Jetted four sewer lines.
- Wayland has spent time bush-hogging and maintaining several areas throughout the City, including:
    - Behind the elementary school toward North Palmetto
    - Tillman Street Extension toward Rolling Hill
    - Ruhamma Road toward Tillman Street
    - Approximately 10 roadways
    - One waterline

Council Ticket Updates

I want to apologize in advance if some of these updates have already been provided. I am working to get all of our outstanding tickets caught up and organized since taking over Public Works. I appreciate your patience as we work through these items.

107 Davis – Council Ticket

The City's portion of the line has been replaced, and the ticket is closed.

Byrnes Street – Flooding

Public Works trenched and scraped the roadway to help redirect water and improve drainage. We also filled in a hole located in the resident's front yard.

We are currently waiting to hear back regarding the RIA grant to determine whether we can fully address the underlying drainage issue.

Blue Ridge / Mountain View – Potholes

The potholes have been filled.

Cooper Street – Manhole Lid

The manhole lid has been replaced.

Karla Court – Road Condition / Sinkhole

We plan to apply for funding through CTC to address the road condition and repair the affected area.

Mountain View & Blue Ridge – Pothole

The pothole has been repaired with cold patch.

Rosewood & Highway 93

This location falls within the SCDOT right-of-way. We plan to contact SCDOT to determine whether they can address the issue.

Rosewood & North Fernwood – Catch Basin / Sinkholes

Public Works is inspecting the pipe to determine whether there is any damage.

If the pipe is in good condition, we will proceed with filling the affected area.

116 Summit Drive – Driveway Tie-In Washout

The driveway has been temporarily patched. We will return to complete the remaining work.

Lakeview Drive – Road Condition / Sinking Areas

There are areas of concern over the sewer lines. The sewer line still needs to be camera-inspected so that we can determine whether there is an issue with the line.

We anticipate having this inspection completed by mid-October.

Hillcrest & Edgemont – Fire Hydrants

We are planning to address this issue on October 13 after Meals on Wheels closes.

The plan is to isolate the area by shutting down several valves. If we are successful, we will install isolation valves on both hydrants.

This will be a two-part repair, and we will need to schedule an additional date to shut down the lines and complete the installation of the two isolation valves.

Byrnes Street – Tree

We are currently waiting on a third quote for the tree removal.

If Council approves increasing the procurement threshold to $5,000, we should be able to move forward with this project quickly. If the increase is not approved, we will need to follow the City's bidding requirements for the project.

Cooper Street – Manhole Cover

The manhole cover has been replaced.

Washout from Electricom

The area where Electricom's work impacted the City's line has been filled and compacted. Grass seed and straw have also been placed over the area.

If there are any other pending Council tickets that have not been included in this update, please send them to me so that I can make sure they are added to our list and addressed.

I have no procurement requests at this time

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
August 2026

Warnings Issued – 119
Citations Issued – 105

Total Arrested – 11
One for DUS 2nd, Vehicle Equipment Violation
One for Domestic Violence, 1st Degree.
One for DUI 2nd Offense, Driving w/o License 3rd, & Vehicle Equipment Violation.
One for DUS 1st, Failure to Stop for Blue Lights, No Vehicle License, & No Motorcycle License.
One for Domestic Violence, 3rd Degree.
One for Shoplifting, Disorderly Conduct, Failure to Stop on Command.
One for Driving without a Valid License & Expired Tag,
One for Grand Larceny.
Three for Malicious Damage.

Codes – 3

Community & Events

Cruise-in on Commerce

On August 22nd, 2026, the Liberty Police Department provided traffic control, parking assistance, and public safety support during the Cruise-in event.

Liberty Community Exchange Bike Show

On August 22nd, 2026, members of the Liberty Police Department and other first responders participated in the Liberty Community Exchange Bike Show, organized by Susan Ott. During the event, first responders prepared and served hamburgers, chips, and drinks. Motorcycles were judged, and several trophies were awarded. Donated items were also raffled off, with all proceeds supporting Liberty's Shop with a Cop and Other Heroes program.

Hands Across the Border

August 24th, 2026, members of the Liberty Police Department participated in Hands Across the Border, a regional law enforcement campaign involving agencies from South Carolina, Georgia, and surrounding states. The campaign included joint public safety checkpoints to deter and apprehend impaired drivers and was conducted as part of the national "Drive Sober or Get Pulled Over" initiative.

Hiring & Training

On August 18th, 2026, Officer Stewart returned to the Liberty Police Department following his deployment with the United States Marine Corps. Officer Stewart is currently completing his Field

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

Training Officer (FTO) phase, and the department looks forward to his continued development and positive impact on the community.

LEVA
On August 20th, 2026, Victim Advocate Sara Howard attended LEVA training focused on victim assistance and the newly implemented Order of Protection forms.

Greene Finney Cauley, LLP
CERTIFIED PUBLIC ACCOUNTANTS & ADVISORS

Internal Financial Report

City of Liberty
July 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 -July 2026

INCOME STATEMENT	Jul 2026	2026/2027 (YTD)	Budget (full FY)
Revenue			
10 - General Fund	$132,088	$132,088	$3,159,361
20 - Utility Fund	$359,115	$359,115	$2,218,500
41 - Hospitality Tax	$12,578	$12,578	$146,000
42 - Victim Services	$0	$0	$5,000
Total Revenue	**$503,781**	**$503,781**	**$5,528,861**
Expenses			
10 - General Fund	$241,051	$241,051	$3,159,361
20 - Utility Fund	$213,989	$213,989	$2,214,270
41 - Hospitality Tax	$6,262	$6,262	$146,000
42 - Victims Services	$550	$550	$5,000
Total Expenses	**$461,852**	**$461,852**	**$5,524,631**
Operating Profit	**$41,929**	**$41,929**	**$4,230**
Net Income	**$41,929**	**$41,929**	**$4,230**

General Fund Profit & Loss by Fund - July 2026

INCOME STATEMENT	2026/2027 (YTD)	Budget (full FY)	This year vs budget ($)	This year vs budget (%)
Revenue				
10 - General Fund				
10-044-4510 Other Grants - Police	$0	$6,000	($6,000)	-100.00%
10-041-9999 Interest Income	$0	$52,500	($52,500)	-100.00%
10-999-9999 Use of Fund Balance	$0	$83,273	($83,273)	-100.00%
10-041-4101 PROPERTY TAXES	$0	$443,138	($443,138)	-100.00%
10-041-4103 VEHICLE TAXES	$0	$72,333	($72,333)	-100.00%
10-041-4105 DELINQUENT TAXES	$0	$10,667	($10,667)	-100.00%
10-041-4110 LOST PROPERTY TAX CRED...	$38,381	$485,000	($446,619)	-92.09%
10-041-4112 LOST MUNICIPAL REVENUE	$15,297	$250,000	($234,703)	-93.88%
10-041-4114 AID TO SUBDIV - LOCAL ...	$0	$95,000	($95,000)	-100.00%
10-041-4118 MERCHANT INVENTORY T...	$0	$9,000	($9,000)	-100.00%
10-041-4122 SC REGIONAL HOUSING A...	$0	$7,000	($7,000)	-100.00%
10-041-4124 ACCOMMODATIONS TAX	$0	$1,000	($1,000)	-100.00%
10-042-4203 MASC Business Licenses	$0	$360,000	($360,000)	-100.00%
10-042-4210 FRANCHISE FEES-CABLE TV	$0	$7,000	($7,000)	-100.00%
10-042-4212 FRANCHISE FEES - ELECTR...	($8,909)	$235,000	($243,909)	-103.79%
10-042-4214 FRANCHISE FEE - GAS	$0	$105,000	($105,000)	-100.00%
10-043-4310 GRANTS	$0	$40,000	($40,000)	-100.00%
10-044-4420 REZONING FEES	$71	$0	$71	-
10-044-4475 SOLID WASTE FEES	$68,175	$410,000	($341,825)	-83.37%
10-044-4602 PARKS & REC FACILITY RE...	$480	$5,000	($4,520)	-90.40%
10-045-4501 POLICE FINES REVENUE	$6,875	$53,000	($46,125)	-87.03%
10-046-4606 CELL TOWER	$1,065	$13,000	($11,935)	-91.81%
10-047-4700 MISC REVENUE	$1,186	$0	$1,186	-
10-047-4710 SCMIRF/SCMIT EXCESS R...	$0	$3,500	($3,500)	-100.00%
10-047-4780 SALE OF CAPITAL ASSETS	$0	$20,000	($20,000)	-100.00%
10-050-4000 PD BODY WORN CAMERA...	$0	$7,000	($7,000)	-100.00%
10-850-4006 EPA BROWN FIELD	$0	$100,000	($100,000)	-100.00%
10-042-4201 BUSINESS LICENSES	$4,021	$200,000	($195,979)	-97.99%
10-042-4220 BUILDING PERMITS	$4,340	$16,000	($11,660)	-72.87%
10-042-4222 OTHER PERMITS	$6	$5,000	($4,994)	-99.88%
10-044-4430 CHEERLEADING (FALL)	$0	$6,000	($6,000)	-100.00%
10-044-4431 FOOTBALL (FALL)	$0	$4,000	($4,000)	-100.00%
10-044-4433 BASEBALL (FALL)	$750	$2,000	($1,250)	-62.50%
10-044-4434 VOLLEYBALL (FALL)	$0	$1,000	($1,000)	-100.00%
10-044-4435 SOCCER (FALL)	$0	$1,750	($1,750)	-100.00%
10-044-4440 BASKETBALL (WINTER)	$0	$15,000	($15,000)	-100.00%
10-044-4445 FLAG FOOTBALL (SPRING)	$0	$8,500	($8,500)	-100.00%
10-044-4446 BASEBALL (SPRING)	$0	$5,000	($5,000)	-100.00%
10-044-4447 VOLLEYBALL (SPRING)	$0	$5,000	($5,000)	-100.00%
10-044-4448 GIRLS SOFTBALL (SPRING)	$0	$1,200	($1,200)	-100.00%
10-044-4453 REC SPONSOR	$0	$1,000	($1,000)	-100.00%
10-044-4454 Concession Revenue	$0	$7,500	($7,500)	-100.00%
10-044-4500 Other Grants	$0	$10,000	($10,000)	-100.00%
10-047-4701 Special Events Donations	$350	$10,000	($9,650)	-96.50%
Total 10 - General Fund	**$132,088**	**$3,172,361**	**($3,040,273)**	**-95.84%**
Total Revenue	**$132,088**	**$3,172,361**	**($3,040,273)**	**-95.84%**
Expenses				
10 - General Fund				
400 - Admin				
10-400-5109 Forensic Audit	$0	$50,000	($50,000)	-100.00%
10-400-5111 HR - Contract	$0	$13,750	($13,750)	-100.00%
10-400-5902 Promotional Items	$0	$600	($600)	-100.00%
10-400-5903 Safety	$0	$600	($600)	-100.00%

	2026/2027 (YTD)	Budget (full FY)	This year vs budget ($)	This year vs budget (%)
10-400-5615 PCMA	$0	$1,500	($1,500)	-100.00%
10-400-5001 SALARY--ADMIN	$11,006	$122,880	($111,874)	-91.04%
10-400-5002 SALARY--COUNCIL	$621	$7,900	($7,279)	-92.14%
10-400-5003 SALARY-PART TIME	$1,388	$0	$1,388	-
10-400-5004 SALARY-JUDGE	$1,850	$22,700	($20,850)	-91.85%
10-400-5020 PEBA RETIREMENT	$3,827	$28,550	($24,723)	-86.60%
10-400-5024 FICA	$1,541	$11,511	($9,970)	-86.61%
10-400-5028 HEALTH INSURANCE - ...	$872	$53,600	($52,728)	-98.37%
10-400-5029 LIFE/DISABILITY - ADMIN	$1	$100	($99)	-98.56%
10-400-5034 OTHER EMPLOYEE BENE...	$707	$5,000	($4,293)	-85.85%
10-400-5010 OVERTIME	$105	$0	$105	-
10-400-5032 SCMIT (WORKERS' COM...	$0	$2,500	($2,500)	-100.00%
10-400-5101 LEGAL	$0	$24,000	($24,000)	-100.00%
10-400-5102 ACCOUNTING & AUDITI...	$0	$25,000	($25,000)	-100.00%
10-400-5110 IT (COMPUTER, NETWOR...	$8,636	$25,000	($16,364)	-65.46%
10-400-5011 Travel & Training-Council	$0	$4,600	($4,600)	-100.00%
10-400-5031 Rent	$2,300	$25,200	($22,900)	-90.87%
10-400-5100 Business License Expense	$0	$1,500	($1,500)	-100.00%
10-400-5103 TESTING/ANALYSIS FEES	$0	$10,000	($10,000)	-100.00%
10-400-5104 PLANNING, ZONING & BU..	$0	$16,000	($16,000)	-100.00%
10-400-5301 MAINTENANCE FACILITI...	$0	$1,200	($1,200)	-100.00%
10-400-5501 SCMIRF (LIABILITY & PR...	$0	$27,500	($27,500)	-100.00%
10-400-5502 PHONE & INTERNET	$506	$10,000	($9,494)	-94.94%
10-400-5503 BANK & TRANSACTION ...	$177	$6,500	($6,323)	-97.27%
10-400-5507 POSTAGE/SHIPPING	$0	$800	($800)	-100.00%
10-400-5509 PUBS SUBS DUES FEES	$5,184	$11,000	($5,816)	-52.87%
10-400-5510 TRAVEL & TRAINING	$44	$10,000	($9,957)	-99.57%
10-400-5603 EQUIPMENT/SMALL TO...	$0	$100	($100)	-100.00%
10-400-5607 JANITORIAL	$0	$8,000	($8,000)	-100.00%
10-400-5609 UTILITIES	$59	$40,000	($39,941)	-99.85%
10-400-5610 OFFICE	$4,361	$8,500	($4,139)	-48.69%
10-400-5620 FACADE IMPROVEMEN...	$0	$15,000	($15,000)	-100.00%
10-400-5901 EPA BROWNFIELDS GRA...	$0	$100,000	($100,000)	-100.00%
Total 400 - Admin	**$43,183**	**$691,091**	**($647,908)**	**-93.75%**
500 - Police				
10-500-6000 Grant Expenses	$0	$8,000	($8,000)	-100.00%
10-500-5902 Promotional Items	$0	$600	($600)	-100.00%
10-500-5903 Safety	$0	$600	($600)	-100.00%
10-500-5001 SALARY--POLICE	$58,279	$633,400	($575,121)	-90.80%
10-500-5010 OVERTIME	$865	$5,000	($4,135)	-82.70%
10-500-5020 PEBA RETIREMENT	$12,689	$134,534	($121,845)	-90.57%
10-500-5024 FICA	$4,681	$47,505	($42,824)	-90.15%
10-500-5028 HEALTH INSURANCE - P...	$6,159	$53,600	($47,441)	-88.51%
10-500-5029 LIFE/DISABILITY - POLICE	$2	$20	($18)	-89.20%
10-500-5034 OTHER EMPLOYEE BENE...	$18	$160	($142)	-88.83%
10-500-5101 LEGAL	$0	$2,000	($2,000)	-100.00%
10-500-5110 IT (COMPUTER, NETWOR...	$425	$25,800	($25,375)	-98.35%
10-500-5032 SCMIT (WORKERS' COM...	$0	$1,500	($1,500)	-100.00%
10-500-5103 TESTING/ANALYSIS FEES	$300	$200	$100	50.00%
10-500-5301 MAINTENANCE FACILITI...	$0	$250	($250)	-100.00%
10-500-5302 MAINTENANCE EQUIPM...	$0	$5,000	($5,000)	-100.00%
10-500-5303 MAINTENANCE VEHICL...	$610	$23,500	($22,890)	-97.40%
10-500-5403 LEASE	$255	$58,000	($57,745)	-99.56%
10-500-5404 VEHICLE CAPITAL OUTL...	$0	$30,000	($30,000)	-100.00%
10-500-5501 SCMIRF (LIABILITY & PR...	$0	$78,500	($78,500)	-100.00%
10-500-5502 PHONE & INTERNET	$885	$8,000	($7,115)	-88.94%
10-500-5507 POSTAGE/SHIPPING	$0	$400	($400)	-100.00%
10-500-5509 PUBS SUBS DUES FEES	$4,902	$5,200	($298)	-5.73%
10-500-5510 TRAVEL & TRAINING	$0	$1,500	($1,500)	-100.00%
10-500-5603 EQUIPMENT/SMALL TO...	$2,207	$3,250	($1,043)	-32.10%

	2026/2027 (YTD)	Budget (full FY)	This year vs budget ($)	This year vs budget (%)
10-500-5604 FUEL	$1,289	$31,500	($30,211)	-95.91%
10-500-5607 JANITORIAL	$0	$500	($500)	-100.00%
10-500-5608 PRISONER HOUSING	$0	$100	($100)	-100.00%
10-500-5609* UTILITIES	$15	$7,200	($7,185)	-99.79%
10-500-5610 OFFICE	$0	$8,500	($8,500)	-100.00%
10-500-5612 UNIFORM	$2,455	$10,000	($7,545)	-75.45%
10-500-5613 DISPATCH FEES	$0	$48,000	($48,000)	-100.00%
Total 500 - Police	**$96,036**	**$1,232,319**	**($1,136,284)**	**-92.21%**
600 - Public Works				
10-600-5902 Promotional Items	$0	$600	($600)	-100.00%
10-600-5903 Safety	$0	$600	($600)	-100.00%
10-600-5001 SALARY--PUBLIC WORKS	$4,052	$60,000	($55,948)	-93.25%
10-600-5010 OVERTIME	$20	$2,500	($2,480)	-99.19%
10-600-5020 PEBA RETIREMENT	$3,548	$11,600	($8,052)	-69.41%
10-600-5024 FICA	$1,934	$4,781	($2,847)	-59.55%
10-600-5028 HEALTH INSURANCE - P...	$0	$50,000	($50,000)	-100.00%
10-600-5029 LIFE/DISABILITY - PUBL...	$0	$20	($20)	-100.00%
10-600-5032 SCMIT (WORKERS' COM...	$0	$400	($400)	-100.00%
10-600-5110 IT (COMPUTER, NETWOR...	$0	$5,000	($5,000)	-100.00%
10-600-5103 TESTING/ANALYSIS FEES	$0	$300	($300)	-100.00%
10-600-5204 SOLID WASTE DISPOSAL...	$1,637	$20,800	($19,163)	-92.13%
10-600-5302 MAINTENANCE EQUIPM...	$0	$1,100	($1,100)	-100.00%
10-600-5303 MAINTENANCE VEHICL...	$0	$5,300	($5,300)	-100.00%
10-600-5305 MAINTENANCE GROUN...	$17	$500	($483)	-96.58%
10-600-5306 MAINTENANCE ROADS	$0	$500	($500)	-100.00%
10-600-5404 CAPITAL OUTLAY	$0	$20,000	($20,000)	-100.00%
10-600-5501 SCMIRF (LIABILITY & PR...	$0	$42,500	($42,500)	-100.00%
10-600-5502 PHONE & INTERNET	$624	$2,800	($2,176)	-77.70%
10-600-5503 BANK & TRANSACTION ...	$0	$100	($100)	-100.00%
10-600-5509 PUBS SUBS DUES FEES	$4,782	$7,500	($2,718)	-36.24%
10-600-5602 SUPPLIES & MATERIALS	$10	$2,000	($1,990)	-99.52%
10-600-5603 EQUIPMENT/SMALL TO...	$315	$4,000	($3,686)	-92.14%
10-600-5604 FUEL	$1,289	$12,100	($10,811)	-89.35%
10-600-5608 ECO WASTE SERVICES	$22,134	$237,500	($215,366)	-90.68%
10-600-5609 UTILITIES	$141	$118,000	($117,859)	-99.88%
10-600-5610 OFFICE	$0	$3,000	($3,000)	-100.00%
10-600-5612 UNIFORM	$1,087	$7,500	($6,413)	-85.50%
Total 600 - Public Works	**$41,591**	**$621,001**	**($579,411)**	**-93.30%**
700 - Recreation				
10-700-5550 Officials	$0	$4,500	($4,500)	-100.00%
10-700-5902 Promotional Items	$0	$600	($600)	-100.00%
10-700-5903 Safety	$0	$600	($600)	-100.00%
10-700-5001 SALARY--RECREATION	$23,950	$189,100	($165,150)	-87.33%
10-700-5003 SALARY-PART TIME	$0	$10,000	($10,000)	-100.00%
10-700-5010 OVERTIME	$54	$5,000	($4,946)	-98.92%
10-700-5020 PEBA RETIREMENT	$4,455	$35,097	($30,642)	-87.31%
10-700-5024 FICA	$1,699	$14,183	($12,483)	-88.02%
10-700-5028 HEALTH INSURANCE - R...	$2,834	$53,600	($50,766)	-94.71%
10-700-5029 LIFE/DISABILITY - REC	$1	$30	($29)	-96.40%
10-700-5034 OTHER EMPLOYEE BENE...	$9	$100	($91)	-91.06%
10-700-5110 IT (COMPUTER, NETWOR...	$425	$5,000	($4,575)	-91.51%
10-700-5032 SCMIT (WORKERS' COM...	$0	$1,200	($1,200)	-100.00%
10-700-5103 TESTING/ANALYSIS FEES	$0	$250	($250)	-100.00%
10-700-5301 MAINTENANCE FACILITI...	$121	$5,000	($4,879)	-97.58%
10-700-5302 MAINTENANCE EQUIPM...	$383	$3,100	($2,717)	-87.66%
10-700-5303 MAINTENANCE VEHICL...	$329	$2,000	($1,671)	-83.57%
10-700-5305 MAINTENANCE GROUN...	$1,340	$7,000	($5,660)	-80.86%
10-700-5501 SCMIRF (LIABILITY & PR...	$0	$30,100	($30,100)	-100.00%
10-700-5502 PHONE & INTERNET	$448	$4,600	($4,152)	-90.26%
10-700-5503 BANK & TRANSACTION ...	$76	$300	($224)	-74.82%

	2026/2027 (YTD)	Budget (full FY)	This year vs budget ($)	This year vs budget (%)
10-700-5509 PUBS SUBS DUES FEES	$4,782	$5,200	($418)	-8.04%
10-700-5510 TRAVEL & TRAINING	$0	$500	($500)	-100.00%
10-700-5530 CHEERLEADING (FALL)	$300	$3,000	($2,700)	-90.00%
10-700-5531 FOOTBALL (FALL)	$268	$15,500	($15,232)	-98.27%
10-700-5533 BASEBALL (FALL)	$0	$3,500	($3,500)	-100.00%
10-700-5534 VOLLEYBALL (FALL)	$15	$1,800	($1,785)	-99.17%
10-700-5540 BASKETBALL (WINTER)	$0	$10,000	($10,000)	-100.00%
10-700-5545 FLAG FOOTBALL (SPRIN...	$69	$4,500	($4,431)	-98.47%
10-700-5546 BASEBALL (SPRING)	$0	$4,000	($4,000)	-100.00%
10-700-5547 VOLLEYBALL (SPRING)	$0	$2,600	($2,600)	-100.00%
10-700-5548 GIRLS SOFTBALL (SPRIN...	$0	$200	($200)	-100.00%
10-700-5603 EQUIPMENT/SMALL TO...	$160	$0	$160	-
10-700-5604 FUEL	$1,289	$2,500	($1,211)	-48.44%
10-700-5607 JANITORIAL	$463	$5,000	($4,537)	-90.74%
10-700-5609 UTILITIES	$1,116	$47,600	($46,484)	-97.66%
10-700-5610 OFFICE	$0	$5,000	($5,000)	-100.00%
Total 700 - Recreation	**$44,585**	**$482,259**	**($437,674)**	**-90.75%**
900 - Other				
10-950-5961 DEBT SERVICE--INTEREST	$0	$2,745	($2,745)	-100.00%
10-950-5960 DEBT SERVICE--PRINCIP...	$0	$57,945	($57,945)	-100.00%
10-980-5960 Transfer to UF to pay due ...	$0	$72,000	($72,000)	-100.00%
Total 900 - Other	**$0**	**$132,690**	**($132,690)**	**-100.00%**
Total 10 - General Fund	**$225,395**	**$3,159,361**	**($2,933,966)**	**-92.87%**
Total Expenses	**$225,395**	**$3,159,361**	**($2,933,966)**	**-92.87%**
Operating Profit	**($93,307)**	**$13,000**	**($106,307)**	**-817.74%**
Net Income	**($93,307)**	**$13,000**	**($106,307)**	**-817.74%**

Utility Fund Profit & Loss by Fund - July 2026

INCOME STATEMENT	2026/2027 (YTD)	Budget (full FY)	This year vs budget ($)	This year vs budget (%)
Revenue				
20 - Utility Fund				
20-044-4470 WATER SALES	$143,885	$896,000	($752,115)	-83.94%
20-044-4472 WATER CONNECTION FEES	$3,912	$18,000	($14,088)	-78.26%
20-044-4473 SEWER USER FEES	$178,965	$996,000	($817,035)	-82.03%
20-044-4474 SEWER CONNECTION FEES	$0	$24,000	($24,000)	-100.00%
20-044-4475 SEWER BILLED BY EASLEY...	$10,768	$115,000	($104,232)	-90.64%
20-044-4476 SEWER MAINTENANCE FEE	$7,140	$46,000	($38,860)	-84.48%
20-044-4478 CRAMER/ROPER SURCHA...	$8,943	$16,000	($7,057)	-44.11%
20-047-4700 MISC REVENUE	$0	$5,000	($5,000)	-100.00%
20-047-4705 SCRAP SALES	$0	$500	($500)	-100.00%
20-047-4706 PENALTIES/RECONNECTI...	$5,502	$30,000	($24,498)	-81.66%
20-049-4903 TRANSFER FROM GF FOR ...	$0	$72,000	($72,000)	-100.00%
Total 20 - Utility Fund	**$359,115**	**$2,218,500**	**($1,859,385)**	**-83.81%**
Total Revenue	**$359,115**	**$2,218,500**	**($1,859,385)**	**-83.81%**
Expenses				
10 - General Fund				
500 - Police				
10-500-5613 DISPATCH FEES	$11,950	$0	$11,950	-
Total 10 - General Fund	**$11,950**	**$0**	**$11,950**	**-**
20 - Utility Fund				
670 - Water				
20-670-5614 Rosier Group	$0	$9,000	($9,000)	-100.00%
20-670-5902 Promotional Items	$0	$600	($600)	-100.00%
20-670-5903 Safety	$0	$600	($600)	-100.00%
20-670-5001 SALARY--WATER	$20,009	$178,750	($158,741)	-88.81%
20-670-5002 SALARY--COUNCIL	$621	$7,900	($7,279)	-92.14%
20-670-5010 OVERTIME	$127	$1,300	($1,173)	-90.21%
20-670-5020 PEBA RETIREMENT	$3,541	$34,642	($31,101)	-89.78%
20-670-5024 FICA	$959	$14,002	($13,043)	-93.15%
20-670-5028 HEALTH INSURANCE - ...	$3,015	$53,600	($50,585)	-94.37%
20-670-5029 LIFE/DISABILITY - WATER	$2	$35	($33)	-94.34%
20-670-5032 SCMIT (WORKERS' COM...	$0	$2,000	($2,000)	-100.00%
20-670-5034 OTHER EMPLOYEE BENE...	$16	$0	$16	-
20-670-5102 ACCOUNTING & AUDITI...	$0	$25,000	($25,000)	-100.00%
20-670-5103 TESTING/ANALYSIS FEES	$9,702	$15,000	($5,298)	-35.32%
20-670-5110 IT (COMPUTER, NETWOR...	$425	$9,500	($9,075)	-95.53%
20-670-5302 MAINTENANCE EQUIPM...	$0	$10,300	($10,300)	-100.00%
20-670-5303 MAINTENANCE VEHICL...	$135	$20,000	($19,865)	-99.32%
20-670-5304 MAINTENANCE WATER ...	$14,045	$50,000	($35,955)	-71.91%
20-670-5405 CAPITAL OUTLAY	$35,000	$35,000	$0	0.00%
20-670-5501 SCMIRF (LIABILITY & PR...	$0	$26,500	($26,500)	-100.00%
20-670-5502 PHONE & INTERNET	$428	$3,200	($2,772)	-86.62%
20-670-5503 BANK & TRANSACTION ...	$76	$300	($224)	-74.83%
20-670-5508 PRINT & MAIL BILLS	$1,483	$10,000	($8,517)	-85.17%
20-670-5509 PUBS SUBS DUES FEES	$4,782	$5,000	($218)	-4.36%
20-670-5510 TRAVEL & TRAINING	$44	$3,500	($3,456)	-98.74%
20-670-5511 WATER PURCHASED	$33,244	$309,000	($275,756)	-89.24%
20-670-5602 SUPPLIES & MATERIAL	$796	$25,000	($24,204)	-96.82%
20-670-5603 EQUIPMENT/SMALL TO...	$29	$2,000	($1,971)	-98.56%
20-670-5604 FUEL	$1,289	$6,000	($4,711)	-78.52%
20-670-5610 OFFICE	$73	$3,000	($2,927)	-97.56%
20-670-5612 Pickens Regional Joint Wat..	$0	$25,000	($25,000)	-100.00%
20-670-5613 CONTRACT LABOR	$0	$20,000	($20,000)	-100.00%
20-670-5960 DEBT SERVICE--PRINCIP...	$0	$62,346	($62,346)	-100.00%

	2026/2027 (YTD)	Budget (full FY)	This year vs budget ($)	This year vs budget (%)
20-670-5609 UTILITIES	$16	$2,000	($1,984)	-99.22%
20-670-5961 DEBT SERVICE--INTEREST	$0	$21,500	($21,500)	-100.00%
Total 670 - Water	**$129,857**	**$991,575**	**($861,718)**	**-86.90%**
675 - Sewer				
20-675-5614 Rosier Group	$0	$9,000	($9,000)	-100.00%
20-675-5902 Promotional Items	$0	$600	($600)	-100.00%
20-675-5903 Safety	$0	$600	($600)	-100.00%
20-675-5001 SALARY--SEWER	$19,960	$178,750	($158,790)	-88.83%
20-675-5002 SALARY--COUNCIL	$621	$7,900	($7,279)	-92.14%
20-675-5010 OVERTIME	$127	$0	$127	-
20-675-5020 PEBA RETIREMENT	$0	$34,642	($34,642)	-100.00%
20-675-5024 FICA	$0	$14,002	($14,002)	-100.00%
20-675-5028 HEALTH INSURANCE - ...	$0	$53,600	($53,600)	-100.00%
20-675-5032 SCMIT (WORKERS' COM...	$0	$2,000	($2,000)	-100.00%
20-675-5031 Rent	$800	$0	$800	-
20-675-5102 ACCOUNTING & AUDITI...	$0	$25,000	($25,000)	-100.00%
20-675-5103 TESTING/ANALYSIS FEES	$0	$15,000	($15,000)	-100.00%
20-675-5110 IT (COMPUTER, NETWOR...	$425	$9,500	($9,075)	-95.53%
20-675-5206 INTER-MUNICIPAL AGR...	$11,952	$152,200	($140,248)	-92.15%
20-675-5302 MAINTENANCE EQUIPM...	$0	$10,000	($10,000)	-100.00%
20-675-5303 MAINTENANCE VEHICL...	$0	$10,000	($10,000)	-100.00%
20-675-5304 MAINTENANCE SEWER ...	$0	$25,000	($25,000)	-100.00%
20-675-5405 CAPITAL OUTLAY	$33,475	$35,000	($1,525)	-4.36%
20-675-5501 SCMIRF (LIABILITY & PR...	$0	$26,500	($26,500)	-100.00%
20-675-5502 PHONE & INTERNET	$390	$3,200	($2,810)	-87.82%
20-675-5503 BANK & TRANSACTION ...	$76	$300	($224)	-74.82%
20-675-5505 EASLEY CENTRAL SEWE...	$799	$7,600	($6,801)	-89.49%
20-675-5508 PRINT & MAIL BILLS	$1,483	$5,000	($3,517)	-70.34%
20-675-5509 PUBS SUBS DUES FEES	$6,130	$5,000	$1,130	22.61%
20-675-5510 TRAVEL & TRAINING	$0	$2,000	($2,000)	-100.00%
20-675-5512* SEWER TREATMENT C...	$0	$522,400	($522,400)	-100.00%
20-675-5602 SUPPLIES & MATERIAL	$1,978	$12,000	($10,022)	-83.52%
20-675-5603 EQUIPMENT/SMALL TO...	$0	$3,000	($3,000)	-100.00%
20-675-5604 FUEL	$1,289	$6,100	($4,811)	-78.87%
20-675-5609 UTILITIES	$16	$3,800	($3,784)	-99.59%
20-675-5610 OFFICE	$73	$3,000	($2,927)	-97.56%
20-675-5613 CONTRACT LABOR	$0	$20,000	($20,000)	-100.00%
Total 675 - Sewer	**$79,593**	**$1,202,694**	**($1,123,101)**	**-93.38%**
900 - Other				
20-900-5900 CAPITAL IMPROVEMEN...	$0	$20,000	($20,000)	-100.00%
Total 20 - Utility Fund	**$209,450**	**$2,214,270**	**($2,004,820)**	**-90.54%**
Total Expenses	**$221,400**	**$2,214,270**	**($1,992,870)**	**-90.00%**
Operating Profit	**$137,715**	**$4,230**	**$133,485**	**3,155.35%**
Net Income	**$137,715**	**$4,230**	**$133,485**	**3,155.35%**

Hospitality Tax Fund Profit & Loss by Fund - July 2026

INCOME STATEMENT	2026/2027 (YTD)	Budget (full FY)	This year vs budget ($)	This year vs budget (%)
Revenue				
41 - Hospitality Tax				
41-047-4701 Interest Income	$0	$6,000	($6,000)	-100.00%
41-047-4700 HOSPITALITY TAX	$12,578	$140,000	($127,422)	-91.02%
Total 41 - Hospitality Tax	**$12,578**	**$146,000**	**($133,422)**	**-91.38%**
Total Revenue	**$12,578**	**$146,000**	**($133,422)**	**-91.38%**
Expenses				
41 - Hospitality Tax				
41-805-5001 SALARY--HOSP	$1,326	$22,584	($21,258)	-94.13%
41-805-5010 OVERTIME	$17	$15,000	($14,983)	-99.89%
41-805-5020 PEBA RETIREMENT	$0	$4,192	($4,192)	-100.00%
41-805-5024 FICA	$0	$1,694	($1,694)	-100.00%
41-805-5028 HEALTH INSURANCE - HO...	$0	$1,000	($1,000)	-100.00%
41-805-5029 LIFE/DISABILITY - HOSP	$0	$100	($100)	-100.00%
41-805-5110 IT (COMPUTER, NETWORK...	$0	$2,600	($2,600)	-100.00%
41-805-5305 MAINTENANCE GROUNDS	$0	$2,500	($2,500)	-100.00%
41-805-5531 SPRING FESTIVAL	$0	$13,500	($13,500)	-100.00%
41-805-5532 JULY 4TH CELEBRATION	$1,019	$45,000	($43,981)	-97.74%
41-805-5533 HALLOWEEN EVENT	$0	$6,000	($6,000)	-100.00%
41-805-5540 CHRISTMAS EVENTS	$0	$6,000	($6,000)	-100.00%
41-805-5620 COMMUNITY DEVELOPME...	$0	$16,000	($16,000)	-100.00%
41-805-5509 Pubs Subs Dues Fees	$2,324	$6,000	($3,676)	-61.26%
41-900-5900 CAPITAL IMPROVEMENTS	$0	$3,830	($3,830)	-100.00%
Total 41 - Hospitality Tax	**$4,686**	**$146,000**	**($141,314)**	**-96.79%**
Total Expenses	**$4,686**	**$146,000**	**($141,314)**	**-96.79%**
Operating Profit	**$7,892**	**$0**	**$7,892**	**-**
Net Income	**$7,892**	**$0**	**$7,892**	**-**

Victim Services Fund Profit & Loss by Fund - July 2026

INCOME STATEMENT	2026/2027 (YTD)	Budget (full FY)	This year vs budget ($)	This year vs budget (%)
Revenue				
42 - Victim Services				
42-045-4700 VICTIM SERVICES REVENUE	$0	$5,000	($5,000)	-100.00%
Total Revenue	**$0**	**$5,000**	**($5,000)**	**-100.00%**
Expenses				
42 - Victims Services				
42-810-5001 SALARY--VICTIM SERVICES	$550	$2,200	($1,650)	-75.02%
42-810-5510 TRAVEL & TRAINING	$0	$1,100	($1,100)	-100.00%
42-810-5604 FUEL	$0	$1,700	($1,700)	-100.00%
Total 42 - Victims Services	**$550**	**$5,000**	**($4,450)**	**-89.01%**
Total Expenses	**$550**	**$5,000**	**($4,450)**	**-89.01%**
Operating Profit	**($550)**	**$0**	**($550)**	**-**
Net Income	**($550)**	**$0**	**($550)**	**-**

Profit & Loss by Fund - July 2026

INCOME STATEMENT	10 - General Fund	20 - Utility Fund	41 - Hospitality Fund	42 - Victim's Services	Other	Total
Revenue						
10 - General Fund						
10-041-4110 LOST PROPERTY TAX CRED...	$38,381	-	-	-	-	$38,381
10-041-4112 LOST MUNICIPAL REVENUE	$15,297	-	-	-	-	$15,297
10-042-4212 FRANCHISE FEES - ELECTR...	($8,909)	-	-	-	-	($8,909)
10-044-4420 REZONING FEES	$71	-	-	-	-	$71
10-044-4475 SOLID WASTE FEES	$68,175	-	-	-	-	$68,175
10-044-4602 PARKS & REC FACILITY RE...	$480	-	-	-	-	$480
10-045-4501 POLICE FINES REVENUE	$6,875	-	-	-	-	$6,875
10-046-4606 CELL TOWER	$1,065	-	-	-	-	$1,065
10-047-4700 MISC REVENUE	$1,186	-	-	-	-	$1,186
10-042-4201 BUSINESS LICENSES	$4,021	-	-	-	-	$4,021
10-042-4220 BUILDING PERMITS	$4,340	-	-	-	-	$4,340
10-042-4222 OTHER PERMITS	$6	-	-	-	-	$6
10-044-4433 BASEBALL (FALL)	$750	-	-	-	-	$750
10-047-4701 Special Events Donations	$350	-	-	-	-	$350
Total 10 - General Fund	**$132,088**	**-**	**-**	**-**	**-**	**$132,088**
20 - Utility Fund						
20-044-4470 WATER SALES	-	$143,885	-	-	-	$143,885
20-044-4472 WATER CONNECTION FEES	-	$3,912	-	-	-	$3,912
20-044-4473 SEWER USER FEES	-	$178,965	-	-	-	$178,965
20-044-4475 SEWER BILLED BY EASLEY...	-	$10,768	-	-	-	$10,768
20-044-4476 SEWER MAINTENANCE FEE	-	$7,140	-	-	-	$7,140
20-044-4478 CRAMER/ROPER SURCHA...	-	$8,943	-	-	-	$8,943
20-047-4706 PENALTIES/RECONNECTI...	-	$5,502	-	-	-	$5,502
Total 20 - Utility Fund	**-**	**$359,115**	**-**	**-**	**-**	**$359,115**
41 - Hospitality Tax						
41-047-4700 HOSPITALITY TAX	-	-	$12,578	-	-	$12,578
Total Revenue	**$132,088**	**$359,115**	**$12,578**	**-**	**-**	**$503,781**
Expenses						
10 - General Fund						
400 - Admin	$43,183	-	-	-	$3,437	$46,620
500 - Police	$96,036	$11,950	-	-	$78	$108,064
600 - Public Works	$41,591	-	-	-	$80	$41,670
700 - Recreation	$44,585	-	-	-	$112	$44,697
Total 10 - General Fund	**$225,395**	**$11,950**	**-**	**-**	**$3,706**	**$241,051**
20 - Utility Fund						
670 - Water	-	$129,857	-	-	$2,463	$132,320
675 - Sewer	-	$79,593	-	-	$2,076	$81,669
Total 20 - Utility Fund	**-**	**$209,450**	**-**	**-**	**$4,539**	**$213,989**
41 - Hospitality Tax						
41-805-5001 SALARY--HOSP	-	-	$1,326	-	-	$1,326
41-805-5010 OVERTIME	-	-	$17	-	-	$17
41-805-5532 JULY 4TH CELEBRATION	-	-	$1,019	-	$1,576	$2,595
41-805-5509 Pubs Subs Dues Fees	-	-	$2,324	-	-	$2,324
Total 41 - Hospitality Tax	**-**	**-**	**$4,686**	**-**	**$1,576**	**$6,262**
42 - Victims Services						
42-810-5001 SALARY--VICTIM SERVICES	-	-	-	$550	-	$550
Total Expenses	**$225,395**	**$221,400**	**$4,686**	**$550**	**$9,821**	**$461,852**
Operating Profit	**($93,307)**	**$137,715**	**$7,892**	**($550)**	**($9,821)**	**$41,929**
Net Income	**($93,307)**	**$137,715**	**$7,892**	**($550)**	**($9,821)**	**$41,929**

Balance Sheet - July 2026

BALANCE SHEET	Jul 2026	Jun 2026	Variance ($)	Variance (%)
ASSETS				
Cash & Equivalents				
10-000-0000 Pooled Cash Bank Account				
10-000-1001 First Citizens	$2,691,280	$2,990,793	($299,514)	-10.01%
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...	**$3,453,459**	**$3,752,973**	**($299,514)**	**-7.98%**
10-000-1010 PETTY CASH	$200	$200	$0	0.00%
10-000-1012 PETTY CASH - POLICE	$200	$200	$0	0.00%
10-000-1015 PETTY CASH - REC	$200	$200	$0	0.00%
20-000-1010 PETTY CASH	$200	$200	$0	0.00%
Bill.com Money Out Clearing	$4,990	$4,660	$330	7.08%
Total Cash & Equivalents	**$3,459,249**	**$3,758,433**	**($299,184)**	**-7.96%**
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)	($144,000)	$0	0.00%
10-000-1317 DUE TO VICTIM"S RIGHTS	($2,447)	($2,447)	$0	0.00%
20-000-1200 ACCOUNTS RECEIVABLE	$362,360	$114,898	$247,462	215.38%
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	$144,000	$0	0.00%
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	**$1,029,521**	**$782,059**	**$247,462**	**31.64%**
Total Current Assets	**$4,508,832**	**$4,560,554**	**($51,721)**	**-1.13%**
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%
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	**$12,117,077**	**$12,168,798**	**($51,721)**	**-0.43%**
LIABILITIES				
Accounts Payable				
Accounts Payable (A/P)	$199,763	$303,313	($103,550)	-34.14%
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	$2,066	$1,963	$103	5.25%
10-000-2011 POLICE DEPT RESTITUTION	($1,451)	($1,451)	$0	0.00%
10-000-2020 W/H FICA TAX	$88,198	$73,257	$14,941	20.40%
10-000-2021 W/H FEDERAL TAX	($70,405)	($65,519)	($4,886)	-7.46%
10-000-2022 W/H STATE TAX	$3,284	$3,062	$222	7.26%
10-000-2023 W/H S.C. RETIREMENT	$81,264	$65,921	$15,343	23.28%
10-000-2024 W/H HEALTH INSURANCE	($132,104)	($115,419)	($16,685)	-14.46%

	Jul 2026	Jun 2026	Variance ($)	Variance (%)
10-000-2026 W/H VISION INSURANCE	($6)	($6)	$0	0.00%
10-000-2027 W/H LIFE INSURANCE	$6,305	$5,969	$336	5.62%
10-000-2030 W/H AFLAC	($1,549)	($1,291)	($258)	-20.00%
10-000-2032 W/H CHILD SUPPORT	$2,019	$1,514	$505	33.33%
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	($4,165)	($3,819)	($346)	-9.06%
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...	$30,550	$30,071	$479	1.59%
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%
10-000-2040 United Way	$146	$0	$146	-
Total Other Current Liabilities	**$1,715,505**	**$1,705,606**	**$9,899**	**0.58%**
Total Current Liabilities	**$1,915,268**	**$2,008,918**	**($93,651)**	**-4.66%**
Total Non-Current Liabilities	**$0**	**$0**	**$0**	**-**
Total Liabilities	**$1,915,268**	**$2,008,918**	**($93,651)**	**-4.66%**
EQUITY				
Retained Earnings				
Retained Earnings	$1,028,778	$483,631	$545,147	112.72%
Current Earnings				
Net Income	$41,929	$545,147	($503,218)	-92.31%
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%
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	**$10,201,809**	**$10,159,880**	**$41,929**	**0.41%**
Total Liabilities & Equity	**$12,117,077**	**$12,168,798**	**($51,721)**	**-0.43%**

Greene Finney Cauley, LLP
CERTIFIED PUBLIC ACCOUNTANTS & ADVISORS

Internal Financial Report

City of Liberty
August 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 -August 2026

INCOME STATEMENT	Aug 2026	2026/2027 (YTD)	Budget (full FY)
Revenue			
10 - General Fund	$242,499	$383,495	$3,159,361
20 - Utility Fund	$169,354	$528,469	$2,218,500
41 - Hospitality Tax	$12,135	$24,714	$146,000
42 - Victim Services	$166	$166	$5,000
Total Revenue	**$424,155**	**$936,845**	**$5,528,861**
Expenses			
10 - General Fund	$179,950	$447,639	$3,159,361
20 - Utility Fund	$78,597	$297,721	$2,214,270
41 - Hospitality Tax	$13,461	$19,723	$146,000
42 - Victims Services	$382	$931	$5,000
Total Expenses	**$272,389**	**$766,014**	**$5,524,631**
Operating Profit	**$151,766**	**$170,830**	**$4,230**
Net Income	**$151,766**	**$170,830**	**$4,230**

General Fund Profit & Loss by Fund - August 2026

INCOME STATEMENT	2026/2027 (YTD)	Budget (full FY)	This year vs budget ($)	This year vs budget (%)
Revenue				
10 - General Fund				
10-044-4510 Other Grants - Police	$0	$6,000	($6,000)	-100.00%
10-041-9999 Interest Income	$0	$52,500	($52,500)	-100.00%
10-999-9999 Use of Fund Balance	$0	$83,273	($83,273)	-100.00%
10-041-4101 PROPERTY TAXES	$8,698	$443,138	($434,440)	-98.04%
10-041-4103 VEHICLE TAXES	$8,085	$72,333	($64,248)	-88.82%
10-041-4105 DELINQUENT TAXES	$1,559	$10,667	($9,108)	-85.39%
10-041-4110 LOST PROPERTY TAX CRED...	$112,443	$485,000	($372,557)	-76.82%
10-041-4112 LOST MUNICIPAL REVENUE	$50,809	$250,000	($199,191)	-79.68%
10-041-4114 AID TO SUBDIV - LOCAL ...	$0	$95,000	($95,000)	-100.00%
10-041-4118 MERCHANT INVENTORY T...	$0	$9,000	($9,000)	-100.00%
10-041-4122 SC REGIONAL HOUSING A...	$0	$7,000	($7,000)	-100.00%
10-041-4124 ACCOMMODATIONS TAX	$397	$1,000	($603)	-60.26%
10-042-4203 MASC Business Licenses	$0	$360,000	($360,000)	-100.00%
10-042-4204 MASC Telecommunications ...	$156	$0	$156	-
10-042-4205 MASC Insurance Tax Progr...	$15,754	$0	$15,754	-
10-042-4210 FRANCHISE FEES-CABLE TV	$1,014	$7,000	($5,986)	-85.51%
10-042-4212 FRANCHISE FEES - ELECTR...	$58,250	$235,000	($176,750)	-75.21%
10-042-4214 FRANCHISE FEE - GAS	$0	$105,000	($105,000)	-100.00%
10-043-4310 GRANTS	$0	$40,000	($40,000)	-100.00%
10-044-4420 REZONING FEES	$71	$0	$71	-
10-044-4475 SOLID WASTE FEES	$101,600	$410,000	($308,400)	-75.22%
10-044-4602 PARKS & REC FACILITY RE...	$480	$5,000	($4,520)	-90.40%
10-045-4501 POLICE FINES REVENUE	$10,292	$53,000	($42,708)	-80.58%
10-046-4606 CELL TOWER	$2,130	$13,000	($10,870)	-83.62%
10-047-4700 MISC REVENUE	$1,186	$0	$1,186	-
10-047-4710 SCMIRF/SCMIT EXCESS R...	$0	$3,500	($3,500)	-100.00%
10-047-4780 SALE OF CAPITAL ASSETS	$0	$20,000	($20,000)	-100.00%
10-050-4000 PD BODY WORN CAMERA...	$0	$7,000	($7,000)	-100.00%
10-850-4006 EPA BROWN FIELD	$0	$100,000	($100,000)	-100.00%
10-042-4201 BUSINESS LICENSES	$6,920	$200,000	($193,080)	-96.54%
10-042-4220 BUILDING PERMITS	$2,097	$16,000	($13,903)	-86.90%
10-042-4222 OTHER PERMITS	$217	$5,000	($4,783)	-95.66%
10-044-4430 CHEERLEADING (FALL)	$0	$6,000	($6,000)	-100.00%
10-044-4431 FOOTBALL (FALL)	$0	$4,000	($4,000)	-100.00%
10-044-4433 BASEBALL (FALL)	$750	$2,000	($1,250)	-62.50%
10-044-4434 VOLLEYBALL (FALL)	$0	$1,000	($1,000)	-100.00%
10-044-4435 SOCCER (FALL)	$0	$1,750	($1,750)	-100.00%
10-044-4440 BASKETBALL (WINTER)	$0	$15,000	($15,000)	-100.00%
10-044-4445 FLAG FOOTBALL (SPRING)	$0	$8,500	($8,500)	-100.00%
10-044-4446 BASEBALL (SPRING)	$0	$5,000	($5,000)	-100.00%
10-044-4447 VOLLEYBALL (SPRING)	$0	$5,000	($5,000)	-100.00%
10-044-4448 GIRLS SOFTBALL (SPRING)	$0	$1,200	($1,200)	-100.00%
10-044-4453 REC SPONSOR	$0	$1,000	($1,000)	-100.00%
10-044-4454 Concession Revenue	$38	$7,500	($7,462)	-99.49%
10-044-4500 Other Grants	$0	$10,000	($10,000)	-100.00%
10-047-4701 Special Events Donations	$550	$10,000	($9,450)	-94.50%
Total 10 - General Fund	**$383,495**	**$3,172,361**	**($2,788,866)**	**-87.91%**
Total Revenue	**$383,495**	**$3,172,361**	**($2,788,866)**	**-87.91%**
Expenses				
10 - General Fund				
400 - Admin				
10-400-5109 Forensic Audit	$0	$50,000	($50,000)	-100.00%
10-400-5111 HR - Contract	$0	$13,750	($13,750)	-100.00%

	2026/2027 (YTD)	Budget (full FY)	This year vs budget ($)	This year vs budget (%)
10-400-5902 Promotional Items	$0	$600	($600)	-100.00%
10-400-5903 Safety	$0	$600	($600)	-100.00%
10-400-5615 PCMA	$0	$1,500	($1,500)	-100.00%
10-400-5001 SALARY--ADMIN	$23,354	$122,880	($99,526)	-80.99%
10-400-5002 SALARY--COUNCIL	$1,279	$7,900	($6,621)	-83.81%
10-400-5003 SALARY-PART TIME	($204)	$0	($204)	-
10-400-5004 SALARY-JUDGE	$3,700	$22,700	($19,000)	-83.70%
10-400-5020 PEBA RETIREMENT	$6,902	$28,550	($21,648)	-75.82%
10-400-5024 FICA	$2,984	$11,511	($8,527)	-74.08%
10-400-5028 HEALTH INSURANCE - ...	$1,453	$53,600	($52,147)	-97.29%
10-400-5029 LIFE/DISABILITY - ADMIN	$3	$100	($97)	-97.30%
10-400-5034 OTHER EMPLOYEE BENE...	$1,251	$5,000	($3,749)	-74.99%
10-400-5010 OVERTIME	$137	$0	$137	-
10-400-5032 SCMIT (WORKERS' COM...	($1,186)	$2,500	($3,686)	-147.45%
10-400-5101 LEGAL	$3,000	$24,000	($21,000)	-87.50%
10-400-5102 ACCOUNTING & AUDITI...	$4,020	$25,000	($20,980)	-83.92%
10-400-5110 IT (COMPUTER, NETWOR...	$8,828	$25,000	($16,172)	-64.69%
10-400-5011 Travel & Training-Council	$250	$4,600	($4,350)	-94.57%
10-400-5031 Rent	$4,400	$25,200	($20,800)	-82.54%
10-400-5100 Business License Expense	$176	$1,500	($1,324)	-88.25%
10-400-5103 TESTING/ANALYSIS FEES	$0	$10,000	($10,000)	-100.00%
10-400-5104 PLANNING, ZONING & BU..	$0	$16,000	($16,000)	-100.00%
10-400-5301 MAINTENANCE FACILITI...	$0	$1,200	($1,200)	-100.00%
10-400-5501 SCMIRF (LIABILITY & PR...	$353	$27,500	($27,147)	-98.72%
10-400-5502 PHONE & INTERNET	$720	$10,000	($9,280)	-92.80%
10-400-5503 BANK & TRANSACTION ...	$585	$6,500	($5,915)	-91.00%
10-400-5507 POSTAGE/SHIPPING	$0	$800	($800)	-100.00%
10-400-5509 PUBS SUBS DUES FEES	$6,676	$11,000	($4,324)	-39.31%
10-400-5510 TRAVEL & TRAINING	$544	$10,000	($9,457)	-94.57%
10-400-5603 EQUIPMENT/SMALL TO...	$0	$100	($100)	-100.00%
10-400-5607 JANITORIAL	$97	$8,000	($7,903)	-98.79%
10-400-5609 UTILITIES	$3,243	$40,000	($36,757)	-91.89%
10-400-5610 OFFICE	$6,534	$8,500	($1,966)	-23.13%
10-400-5620 FACADE IMPROVEMEN...	$10,000	$15,000	($5,000)	-33.33%
10-400-5901 EPA BROWNFIELDS GRA...	$0	$100,000	($100,000)	-100.00%
Total 400 - Admin	**$89,099**	**$691,091**	**($601,993)**	**-87.11%**
500 - Police				
10-500-6000 Grant Expenses	$0	$8,000	($8,000)	-100.00%
10-500-5902 Promotional Items	$0	$600	($600)	-100.00%
10-500-5903 Safety	$0	$600	($600)	-100.00%
10-500-5001 SALARY--POLICE	$98,831	$633,400	($534,569)	-84.40%
10-500-5010 OVERTIME	$877	$5,000	($4,123)	-82.47%
10-500-5020 PEBA RETIREMENT	$21,486	$134,534	($113,048)	-84.03%
10-500-5024 FICA	$7,956	$47,505	($39,549)	-83.25%
10-500-5028 HEALTH INSURANCE - P...	$10,826	$53,600	($42,774)	-79.80%
10-500-5029 LIFE/DISABILITY - POLICE	$4	$20	($16)	-80.20%
10-500-5034 OTHER EMPLOYEE BENE...	$33	$160	($127)	-79.51%
10-500-5101 LEGAL	$0	$2,000	($2,000)	-100.00%
10-500-5110 IT (COMPUTER, NETWOR...	$425	$25,800	($25,375)	-98.35%
10-500-5032 SCMIT (WORKERS' COM...	($1,186)	$1,500	($2,686)	-179.08%
10-500-5103 TESTING/ANALYSIS FEES	$300	$200	$100	50.00%
10-500-5301 MAINTENANCE FACILITI...	$0	$250	($250)	-100.00%
10-500-5302 MAINTENANCE EQUIPM...	$0	$5,000	($5,000)	-100.00%
10-500-5303 MAINTENANCE VEHICL...	$850	$23,500	($22,650)	-96.38%
10-500-5403 LEASE	$510	$58,000	($57,490)	-99.12%
10-500-5404 VEHICLE CAPITAL OUTL...	$0	$30,000	($30,000)	-100.00%
10-500-5501 SCMIRF (LIABILITY & PR...	$353	$78,500	($78,147)	-99.55%
10-500-5502 PHONE & INTERNET	$1,703	$8,000	($6,297)	-78.71%
10-500-5507 POSTAGE/SHIPPING	$0	$400	($400)	-100.00%
10-500-5509 PUBS SUBS DUES FEES	$5,012	$5,200	($188)	-3.62%

	2026/2027 (YTD)	Budget (full FY)	This year vs budget ($)	This year vs budget (%)
10-500-5510 TRAVEL & TRAINING	$0	$1,500	($1,500)	-100.00%
10-500-5603 EQUIPMENT/SMALL TO...	$2,207	$3,250	($1,043)	-32.10%
10-500-5604 FUEL	$2,790	$31,500	($28,710)	-91.14%
10-500-5607 JANITORIAL	$0	$500	($500)	-100.00%
10-500-5608 PRISONER HOUSING	$0	$100	($100)	-100.00%
10-500-5609* UTILITIES	$847	$7,200	($6,353)	-88.23%
10-500-5610 OFFICE	$118	$8,500	($8,382)	-98.61%
10-500-5612 UNIFORM	$2,455	$10,000	($7,545)	-75.45%
10-500-5613 DISPATCH FEES	$11,950	$48,000	($36,050)	-75.10%
Total 500 - Police	**$168,346**	**$1,232,319**	**($1,063,974)**	**-86.34%**
600 - Public Works				
10-600-5902 Promotional Items	$0	$600	($600)	-100.00%
10-600-5903 Safety	$0	$600	($600)	-100.00%
10-600-5001 SALARY--PUBLIC WORKS	$6,995	$60,000	($53,005)	-88.34%
10-600-5010 OVERTIME	$38	$2,500	($2,462)	-98.46%
10-600-5020 PEBA RETIREMENT	$6,260	$11,600	($5,340)	-46.03%
10-600-5024 FICA	$3,464	$4,781	($1,317)	-27.54%
10-600-5028 HEALTH INSURANCE - P...	$0	$50,000	($50,000)	-100.00%
10-600-5029 LIFE/DISABILITY - PUBL...	$0	$20	($20)	-100.00%
10-600-5032 SCMIT (WORKERS' COM...	($1,186)	$400	($1,586)	-396.56%
10-600-5110 IT (COMPUTER, NETWOR...	$0	$5,000	($5,000)	-100.00%
10-600-5103 TESTING/ANALYSIS FEES	$0	$300	($300)	-100.00%
10-600-5204 SOLID WASTE DISPOSAL...	$3,274	$20,800	($17,526)	-84.26%
10-600-5302 MAINTENANCE EQUIPM...	$223	$1,100	($877)	-79.77%
10-600-5303 MAINTENANCE VEHICL...	$141	$5,300	($5,159)	-97.34%
10-600-5305 MAINTENANCE GROUN...	$17	$500	($483)	-96.58%
10-600-5306 MAINTENANCE ROADS	$0	$500	($500)	-100.00%
10-600-5404 CAPITAL OUTLAY	$0	$20,000	($20,000)	-100.00%
10-600-5501 SCMIRF (LIABILITY & PR...	$353	$42,500	($42,147)	-99.17%
10-600-5502 PHONE & INTERNET	$948	$2,800	($1,852)	-66.14%
10-600-5503 BANK & TRANSACTION ...	$0	$100	($100)	-100.00%
10-600-5509 PUBS SUBS DUES FEES	$4,834	$7,500	($2,666)	-35.54%
10-600-5602 SUPPLIES & MATERIALS	$275	$2,000	($1,725)	-86.25%
10-600-5603 EQUIPMENT/SMALL TO...	$868	$4,000	($3,132)	-78.31%
10-600-5604 FUEL	$2,790	$12,100	($9,310)	-76.94%
10-600-5608 ECO WASTE SERVICES	$42,981	$237,500	($194,519)	-81.90%
10-600-5609 UTILITIES	$19,554	$118,000	($98,446)	-83.43%
10-600-5610 OFFICE	$98	$3,000	($2,902)	-96.73%
10-600-5612 UNIFORM	$2,899	$7,500	($4,601)	-61.35%
Total 600 - Public Works	**$94,826**	**$621,001**	**($526,175)**	**-84.73%**
700 - Recreation				
10-700-5550 Officials	$0	$4,500	($4,500)	-100.00%
10-700-5902 Promotional Items	$0	$600	($600)	-100.00%
10-700-5903 Safety	$0	$600	($600)	-100.00%
10-700-5001 SALARY--RECREATION	$40,601	$189,100	($148,499)	-78.53%
10-700-5003 SALARY-PART TIME	$0	$10,000	($10,000)	-100.00%
10-700-5010 OVERTIME	$54	$5,000	($4,946)	-98.92%
10-700-5020 PEBA RETIREMENT	$7,526	$35,097	($27,571)	-78.56%
10-700-5024 FICA	$3,056	$14,183	($11,127)	-78.45%
10-700-5028 HEALTH INSURANCE - R...	$4,724	$53,600	($48,876)	-91.19%
10-700-5029 LIFE/DISABILITY - REC	$2	$30	($28)	-94.00%
10-700-5034 OTHER EMPLOYEE BENE...	$15	$100	($85)	-85.10%
10-700-5110 IT (COMPUTER, NETWOR...	$425	$5,000	($4,575)	-91.51%
10-700-5032 SCMIT (WORKERS' COM...	($1,186)	$1,200	($2,386)	-198.85%
10-700-5103 TESTING/ANALYSIS FEES	$0	$250	($250)	-100.00%
10-700-5301 MAINTENANCE FACILITI...	$121	$5,000	($4,879)	-97.58%
10-700-5302 MAINTENANCE EQUIPM...	$404	$3,100	($2,696)	-86.97%
10-700-5303 MAINTENANCE VEHICL...	$329	$2,000	($1,671)	-83.57%
10-700-5305 MAINTENANCE GROUN...	$2,509	$7,000	($4,491)	-64.15%
10-700-5501 SCMIRF (LIABILITY & PR...	$353	$30,100	($29,747)	-98.83%

	2026/2027 (YTD)	Budget (full FY)	This year vs budget ($)	This year vs budget (%)
10-700-5502 PHONE & INTERNET	$879	$4,600	($3,721)	-80.88%
10-700-5503 BANK & TRANSACTION ...	$144	$300	($156)	-52.12%
10-700-5509 PUBS SUBS DUES FEES	$4,892	$5,200	($308)	-5.93%
10-700-5510 TRAVEL & TRAINING	$0	$500	($500)	-100.00%
10-700-5530 CHEERLEADING (FALL)	$10,010	$3,000	$7,010	233.67%
10-700-5531 FOOTBALL (FALL)	$5,093	$15,500	($10,407)	-67.14%
10-700-5532 GIRLS SOFTBALL (FALL)	$477	$0	$477	-
10-700-5533 BASEBALL (FALL)	$2,911	$3,500	($589)	-16.83%
10-700-5534 VOLLEYBALL (FALL)	$1,417	$1,800	($383)	-21.27%
10-700-5540 BASKETBALL (WINTER)	$0	$10,000	($10,000)	-100.00%
10-700-5545 FLAG FOOTBALL (SPRIN...	$69	$4,500	($4,431)	-98.47%
10-700-5546 BASEBALL (SPRING)	$0	$4,000	($4,000)	-100.00%
10-700-5547 VOLLEYBALL (SPRING)	$0	$2,600	($2,600)	-100.00%
10-700-5548 GIRLS SOFTBALL (SPRIN...	$0	$200	($200)	-100.00%
10-700-5549 SOCCER (FALL)	$1,460	$0	$1,460	-
10-700-5603 EQUIPMENT/SMALL TO...	$160	$0	$160	-
10-700-5604 FUEL	$2,790	$2,500	$290	11.61%
10-700-5607 JANITORIAL	$682	$5,000	($4,318)	-86.36%
10-700-5609 UTILITIES	$5,107	$47,600	($42,493)	-89.27%
10-700-5610 OFFICE	$344	$5,000	($4,656)	-93.12%
Total 700 - Recreation	**$95,369**	**$482,259**	**($386,891)**	**-80.22%**
900 - Other				
10-950-5961 DEBT SERVICE--INTEREST	$0	$2,745	($2,745)	-100.00%
10-950-5960 DEBT SERVICE--PRINCIP...	$0	$57,945	($57,945)	-100.00%
10-980-5960 Transfer to UF to pay due ...	$0	$72,000	($72,000)	-100.00%
Total 900 - Other	**$0**	**$132,690**	**($132,690)**	**-100.00%**
Total 10 - General Fund	**$447,639**	**$3,159,361**	**($2,711,722)**	**-85.83%**
Total Expenses	**$447,639**	**$3,159,361**	**($2,711,722)**	**-85.83%**
Operating Profit	**($64,144)**	**$13,000**	**($77,144)**	**-593.41%**
Net Income	**($64,144)**	**$13,000**	**($77,144)**	**-593.41%**

Utility Fund Profit & Loss by Fund - August 2026

INCOME STATEMENT	2026/2027 (YTD)	Budget (full FY)	This year vs budget ($)	This year vs budget (%)
Revenue				
20 - Utility Fund				
20-044-4470 WATER SALES	$241,737	$896,000	($654,263)	-73.02%
20-044-4472 WATER CONNECTION FEES	$6,655	$18,000	($11,345)	-63.03%
20-044-4473 SEWER USER FEES	$236,702	$996,000	($759,298)	-76.23%
20-044-4474 SEWER CONNECTION FEES	$2,000	$24,000	($22,000)	-91.67%
20-044-4475 SEWER BILLED BY EASLEY...	$10,768	$115,000	($104,232)	-90.64%
20-044-4476 SEWER MAINTENANCE FEE	$10,484	$46,000	($35,516)	-77.21%
20-044-4478 CRAMER/ROPER SURCHA...	$13,143	$16,000	($2,857)	-17.86%
20-047-4700 MISC REVENUE	$0	$5,000	($5,000)	-100.00%
20-047-4705 SCRAP SALES	$0	$500	($500)	-100.00%
20-047-4706 PENALTIES/RECONNECTI...	$6,980	$30,000	($23,020)	-76.73%
20-049-4903 TRANSFER FROM GF FOR ...	$0	$72,000	($72,000)	-100.00%
Total 20 - Utility Fund	**$528,469**	**$2,218,500**	**($1,690,031)**	**-76.18%**
Total Revenue	**$528,469**	**$2,218,500**	**($1,690,031)**	**-76.18%**
Expenses				
20 - Utility Fund				
670 - Water				
20-670-5614 Rosier Group	$0	$9,000	($9,000)	-100.00%
20-670-5902 Promotional Items	$0	$600	($600)	-100.00%
20-670-5903 Safety	$0	$600	($600)	-100.00%
20-670-5001 SALARY--WATER	$34,148	$178,750	($144,602)	-80.90%
20-670-5002 SALARY--COUNCIL	$1,279	$7,900	($6,621)	-83.81%
20-670-5010 OVERTIME	$214	$1,300	($1,086)	-83.54%
20-670-5020 PEBA RETIREMENT	$5,664	$34,642	($28,978)	-83.65%
20-670-5024 FICA	$1,502	$14,002	($12,500)	-89.27%
20-670-5028 HEALTH INSURANCE - ...	$4,928	$53,600	($48,672)	-90.81%
20-670-5029 LIFE/DISABILITY - WATER	$3	$35	($32)	-90.74%
20-670-5032 SCMIT (WORKERS' COM...	($1,186)	$2,000	($3,186)	-159.31%
20-670-5034 OTHER EMPLOYEE BENE...	$27	$0	$27	-
20-670-5102 ACCOUNTING & AUDITI...	$4,015	$25,000	($20,985)	-83.94%
20-670-5103 TESTING/ANALYSIS FEES	$9,702	$15,000	($5,298)	-35.32%
20-670-5110 IT (COMPUTER, NETWOR...	$425	$9,500	($9,075)	-95.53%
20-670-5302 MAINTENANCE EQUIPM...	$0	$10,300	($10,300)	-100.00%
20-670-5303 MAINTENANCE VEHICL...	$491	$20,000	($19,509)	-97.55%
20-670-5304 MAINTENANCE WATER ...	$14,045	$50,000	($35,955)	-71.91%
20-670-5405 CAPITAL OUTLAY	$35,000	$35,000	$0	0.00%
20-670-5501 SCMIRF (LIABILITY & PR...	$353	$26,500	($26,147)	-98.67%
20-670-5502 PHONE & INTERNET	$642	$3,200	($2,558)	-79.93%
20-670-5503 BANK & TRANSACTION ...	$144	$300	($156)	-52.12%
20-670-5508 PRINT & MAIL BILLS	$1,483	$10,000	($8,517)	-85.17%
20-670-5509 PUBS SUBS DUES FEES	$4,892	$5,000	($108)	-2.16%
20-670-5510 TRAVEL & TRAINING	$144	$3,500	($3,356)	-95.88%
20-670-5511 WATER PURCHASED	$53,828	$309,000	($255,172)	-82.58%
20-670-5602 SUPPLIES & MATERIAL	$7,176	$25,000	($17,824)	-71.30%
20-670-5603 EQUIPMENT/SMALL TO...	$55	$2,000	($1,945)	-97.27%
20-670-5604 FUEL	$2,790	$6,000	($3,210)	-53.50%
20-670-5610 OFFICE	$683	$3,000	($2,317)	-77.24%
20-670-5612 Pickens Regional Joint Wat..	$0	$25,000	($25,000)	-100.00%
20-670-5613 CONTRACT LABOR	$0	$20,000	($20,000)	-100.00%
20-670-5960 DEBT SERVICE--PRINCIP...	$0	$62,346	($62,346)	-100.00%
20-670-5609 UTILITIES	$132	$2,000	($1,868)	-93.38%
20-670-5961 DEBT SERVICE--INTEREST	$0	$21,500	($21,500)	-100.00%
Total 670 - Water	**$182,578**	**$991,575**	**($808,997)**	**-81.59%**
675 - Sewer				

	2026/2027 (YTD)	Budget (full FY)	This year vs budget ($)	This year vs budget (%)
20-675-5614 Rosier Group	$0	$9,000	($9,000)	-100.00%
20-675-5902 Promotional Items	$0	$600	($600)	-100.00%
20-675-5903 Safety	$0	$600	($600)	-100.00%
20-675-5001 SALARY--SEWER	$34,065	$178,750	($144,685)	-80.94%
20-675-5002 SALARY--COUNCIL	$1,279	$7,900	($6,621)	-83.81%
20-675-5010 OVERTIME	$214	$0	$214	-
20-675-5020 PEBA RETIREMENT	$0	$34,642	($34,642)	-100.00%
20-675-5024 FICA	$0	$14,002	($14,002)	-100.00%
20-675-5028 HEALTH INSURANCE - ...	$0	$53,600	($53,600)	-100.00%
20-675-5032 SCMIT (WORKERS' COM...	($1,186)	$2,000	($3,186)	-159.31%
20-675-5031 Rent	$800	$0	$800	-
20-675-5102 ACCOUNTING & AUDITI...	$4,015	$25,000	($20,985)	-83.94%
20-675-5103 TESTING/ANALYSIS FEES	$0	$15,000	($15,000)	-100.00%
20-675-5110 IT (COMPUTER, NETWOR...	$425	$9,500	($9,075)	-95.53%
20-675-5206 INTER-MUNICIPAL AGR...	$23,698	$152,200	($128,502)	-84.43%
20-675-5302 MAINTENANCE EQUIPM...	$1,678	$10,000	($8,322)	-83.22%
20-675-5303 MAINTENANCE VEHICL...	$355	$10,000	($9,645)	-96.45%
20-675-5304 MAINTENANCE SEWER ...	$21	$25,000	($24,979)	-99.92%
20-675-5405 CAPITAL OUTLAY	$33,475	$35,000	($1,525)	-4.36%
20-675-5501 SCMIRF (LIABILITY & PR...	$353	$26,500	($26,147)	-98.67%
20-675-5502 PHONE & INTERNET	$527	$3,200	($2,673)	-83.53%
20-675-5503 BANK & TRANSACTION ...	$144	$300	($156)	-52.12%
20-675-5505 EASLEY CENTRAL SEWE...	$1,594	$7,600	($6,006)	-79.03%
20-675-5508 PRINT & MAIL BILLS	$1,483	$5,000	($3,517)	-70.34%
20-675-5509 PUBS SUBS DUES FEES	$6,240	$5,000	$1,240	24.81%
20-675-5510 TRAVEL & TRAINING	$88	$2,000	($1,913)	-95.63%
20-675-5512* SEWER TREATMENT C...	$0	$522,400	($522,400)	-100.00%
20-675-5602 SUPPLIES & MATERIAL	$2,375	$12,000	($9,625)	-80.21%
20-675-5603 EQUIPMENT/SMALL TO...	$0	$3,000	($3,000)	-100.00%
20-675-5604 FUEL	$2,790	$6,100	($3,310)	-54.26%
20-675-5607 JANITORIAL	$45	$0	$45	-
20-675-5609 UTILITIES	$337	$3,800	($3,463)	-91.14%
20-675-5610 OFFICE	$330	$3,000	($2,670)	-89.00%
20-675-5613 CONTRACT LABOR	$0	$20,000	($20,000)	-100.00%
Total 675 - Sewer	**$115,143**	**$1,202,694**	**($1,087,551)**	**-90.43%**
900 - Other				
20-900-5900 CAPITAL IMPROVEMEN...	$0	$20,000	($20,000)	-100.00%
Total 20 - Utility Fund	**$297,721**	**$2,214,270**	**($1,916,548)**	**-86.55%**
Total Expenses	**$297,721**	**$2,214,270**	**($1,916,548)**	**-86.55%**
Operating Profit	**$230,748**	**$4,230**	**$226,518**	**5,354.50%**
Net Income	**$230,748**	**$4,230**	**$226,518**	**5,354.50%**

Hospitality Tax Fund Profit & Loss by Fund - August 2026

INCOME STATEMENT	2026/2027 (YTD)	Budget (full FY)	This year vs budget ($)	This year vs budget (%)
Revenue				
41 - Hospitality Tax				
41-047-4701 Interest Income	$0	$6,000	($6,000)	-100.00%
41-047-4700 HOSPITALITY TAX	$24,714	$140,000	($115,286)	-82.35%
Total 41 - Hospitality Tax	**$24,714**	**$146,000**	**($121,286)**	**-83.07%**
Total Revenue	**$24,714**	**$146,000**	**($121,286)**	**-83.07%**
Expenses				
41 - Hospitality Tax				
41-805-5001 SALARY--HOSP	$2,193	$22,584	($20,392)	-90.29%
41-805-5010 OVERTIME	$228	$15,000	($14,772)	-98.48%
41-805-5020 PEBA RETIREMENT	$0	$4,192	($4,192)	-100.00%
41-805-5024 FICA	$0	$1,694	($1,694)	-100.00%
41-805-5028 HEALTH INSURANCE - HO...	$0	$1,000	($1,000)	-100.00%
41-805-5029 LIFE/DISABILITY - HOSP	$0	$100	($100)	-100.00%
41-805-5110 IT (COMPUTER, NETWORK...	$0	$2,600	($2,600)	-100.00%
41-805-5305 MAINTENANCE GROUNDS	$0	$2,500	($2,500)	-100.00%
41-805-5531 SPRING FESTIVAL	$40	$13,500	($13,460)	-99.70%
41-805-5532 JULY 4TH CELEBRATION	$2,743	$45,000	($42,257)	-93.90%
41-805-5533 HALLOWEEN EVENT	$40	$6,000	($5,960)	-99.33%
41-805-5535 Waffle Fest	$40	$0	$40	-
41-805-5540 CHRISTMAS EVENTS	$0	$6,000	($6,000)	-100.00%
41-805-5620 COMMUNITY DEVELOPME...	$11,985	$16,000	($4,015)	-25.10%
41-805-5509 Pubs Subs Dues Fees	$2,454	$6,000	($3,546)	-59.10%
41-900-5900 CAPITAL IMPROVEMENTS	$0	$3,830	($3,830)	-100.00%
Total 41 - Hospitality Tax	**$19,723**	**$146,000**	**($126,277)**	**-86.49%**
Total Expenses	**$19,723**	**$146,000**	**($126,277)**	**-86.49%**
Operating Profit	**$4,991**	**$0**	**$4,991**	**-**
Net Income	**$4,991**	**$0**	**$4,991**	**-**

Victim Services Fund Profit & Loss by Fund - August 2026

INCOME STATEMENT	2026/2027 (YTD)	Budget (full FY)	This year vs budget ($)	This year vs budget (%)
Revenue				
42 - Victim Services				
42-045-4700 VICTIM SERVICES REVENUE	$166	$5,000	($4,834)	-96.67%
Total Revenue	**$166**	**$5,000**	**($4,834)**	**-96.67%**
Expenses				
42 - Victims Services				
42-810-5001 SALARY--VICTIM SERVICES	$931	$2,200	($1,269)	-57.67%
42-810-5510 TRAVEL & TRAINING	$0	$1,100	($1,100)	-100.00%
42-810-5604 FUEL	$0	$1,700	($1,700)	-100.00%
Total 42 - Victims Services	**$931**	**$5,000**	**($4,069)**	**-81.38%**
Total Expenses	**$931**	**$5,000**	**($4,069)**	**-81.38%**
Operating Profit	**($765)**	**$0**	**($765)**	**-**
Net Income	**($765)**	**$0**	**($765)**	**-**

Profit & Loss by Fund - August 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	$8,698	-	-	-	-	$8,698
10-041-4103 VEHICLE TAXES	$8,085	-	-	-	-	$8,085
10-041-4105 DELINQUENT TAXES	$1,559	-	-	-	-	$1,559
10-041-4110 LOST PROPERTY TAX CRED...	$74,062	-	-	-	-	$74,062
10-041-4112 LOST MUNICIPAL REVENUE	$35,513	-	-	-	-	$35,513
10-041-4124 ACCOMMODATIONS TAX	$397	-	-	-	-	$397
10-042-4204 MASC Telecommunications ...	$156	-	-	-	-	$156
10-042-4205 MASC Insurance Tax Progr...	$15,754	-	-	-	-	$15,754
10-042-4210 FRANCHISE FEES-CABLE TV	$1,014	-	-	-	-	$1,014
10-042-4212 FRANCHISE FEES - ELECTR...	$58,250	-	-	-	-	$58,250
10-044-4475 SOLID WASTE FEES	$33,425	-	-	-	-	$33,425
10-045-4501 POLICE FINES REVENUE	$3,417	-	-	-	-	$3,417
10-046-4606 CELL TOWER	$1,065	-	-	-	-	$1,065
10-042-4201 BUSINESS LICENSES	$2,898	-	-	-	-	$2,898
10-042-4220 BUILDING PERMITS	($2,244)	-	-	-	-	($2,244)
10-042-4222 OTHER PERMITS	$211	-	-	-	-	$211
10-044-4454 Concession Revenue	$38	-	-	-	-	$38
10-047-4701 Special Events Donations	$200	-	-	-	-	$200
Total 10 - General Fund	**$242,499**	**-**	**-**	**-**	**-**	**$242,499**
20 - Utility Fund						
20-044-4470 WATER SALES	-	$97,851	-	-	-	$97,851
20-044-4472 WATER CONNECTION FEES	-	$2,743	-	-	-	$2,743
20-044-4473 SEWER USER FEES	-	$57,737	-	-	-	$57,737
20-044-4474 SEWER CONNECTION FEES	-	$2,000	-	-	-	$2,000
20-044-4476 SEWER MAINTENANCE FEE	-	$3,344	-	-	-	$3,344
20-044-4478 CRAMER/ROPER SURCHA...	-	$4,200	-	-	-	$4,200
20-047-4706 PENALTIES/RECONNECTI...	-	$1,478	-	-	-	$1,478
Total 20 - Utility Fund	**-**	**$169,354**	**-**	**-**	**-**	**$169,354**
41 - Hospitality Tax						
41-047-4700 HOSPITALITY TAX	-	-	$12,135	-	-	$12,135
42 - Victim Services						
42-045-4700 VICTIM SERVICES REVENUE	-	-	-	$166	-	$166
Total Revenue	**$242,499**	**$169,354**	**$12,135**	**$166**	**-**	**$424,155**
Expenses						
10 - General Fund						
400 - Admin	$39,529	-	-	-	-	$39,529
500 - Police	$59,684	-	-	-	-	$59,684
600 - Public Works	$33,979	-	-	-	-	$33,979
700 - Recreation	$46,758	-	-	-	-	$46,758
Total 10 - General Fund	**$179,950**	**-**	**-**	**-**	**-**	**$179,950**
20 - Utility Fund						
670 - Water	-	$45,253	-	-	-	$45,253
675 - Sewer	-	$33,344	-	-	-	$33,344
Total 20 - Utility Fund	**-**	**$78,597**	**-**	**-**	**-**	**$78,597**
41 - Hospitality Tax						
41-805-5001 SALARY--HOSP	-	-	$866	-	-	$866
41-805-5010 OVERTIME	-	-	$211	-	-	$211
41-805-5531 SPRING FESTIVAL	-	-	$40	-	-	$40
41-805-5532 JULY 4TH CELEBRATION	-	-	$148	-	-	$148
41-805-5533 HALLOWEEN EVENT	-	-	$40	-	-	$40
41-805-5535 Waffle Fest	-	-	$40	-	-	$40
41-805-5620 COMMUNITY DEVELOPME...	-	-	$11,985	-	-	$11,985
41-805-5509 Pubs Subs Dues Fees	-	-	$130	-	-	$130

	10 - General Fund	20 - Utility Fund	41 - Hospitality Fund	42 - Victim's Services	Other	Total
Total 41 - Hospitality Tax	-	-	$13,461	-	-	$13,461
42 - Victims Services						
42-810-5001 SALARY--VICTIM SERVICES	-	-	-	$382	-	$382
Total Expenses	$179,950	$78,597	$13,461	$382	-	$272,389
Operating Profit	$62,549	$90,758	($1,325)	($215)	-	$151,766
Net Income	$62,549	$90,758	($1,325)	($215)	-	$151,766

Balance Sheet - August 2026

BALANCE SHEET	Aug 2026	Jul 2026	Variance ($)	Variance (%)
ASSETS				
Cash & Equivalents				
10-000-0000 Pooled Cash Bank Account				
10-000-1001 First Citizens	$2,711,470	$2,691,206	$20,264	0.75%
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...	$3,473,650	$3,453,386	$20,264	0.59%
10-000-1010 PETTY CASH	$200	$200	$0	0.00%
10-000-1012 PETTY CASH - POLICE	$200	$200	$0	0.00%
10-000-1015 PETTY CASH - REC	$200	$200	$0	0.00%
20-000-1010 PETTY CASH	$200	$200	$0	0.00%
Bill.com Money Out Clearing	$4,771	$5,018	($247)	-4.93%
Total Cash & Equivalents	$3,479,221	$3,459,204	$20,017	0.58%
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)	($144,000)	$0	0.00%
10-000-1317 DUE TO VICTIM"S RIGHTS	($2,447)	($2,447)	$0	0.00%
20-000-1200 ACCOUNTS RECEIVABLE	$347,107	$362,360	($15,253)	-4.21%
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	$144,000	$0	0.00%
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	$1,014,268	$1,029,521	($15,253)	-1.48%
Total Current Assets	$4,513,552	$4,508,787	$4,764	0.11%
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%
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	$12,121,796	$12,117,032	$4,764	0.04%

	Aug 2026	Jul 2026	Variance ($)	Variance (%)
LIABILITIES				
Accounts Payable				
Accounts Payable (A/P)	$61,139	$222,583	($161,443)	-72.53%
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	$2,066	$2,066	$0	0.00%
10-000-2011 POLICE DEPT RESTITUTION	($1,451)	($1,451)	$0	0.00%
10-000-2020 W/H FICA TAX	$14,702	$13,466	$1,236	9.18%
10-000-2021 W/H FEDERAL TAX	$4,750	$4,327	$422	9.76%
10-000-2022 W/H STATE TAX	$3,574	$3,284	$290	8.83%
10-000-2023 W/H S.C. RETIREMENT	$84,197	$81,264	$2,933	3.61%
10-000-2024 W/H HEALTH INSURANCE	($7,052)	($16,685)	$9,634	57.74%
10-000-2026 W/H VISION INSURANCE	($6)	($6)	$0	0.00%
10-000-2027 W/H LIFE INSURANCE	$6,530	$6,305	$225	3.57%
10-000-2030 W/H AFLAC	($1,549)	($1,549)	$0	0.00%
10-000-2032 W/H CHILD SUPPORT	$2,019	$2,019	$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	($4,723)	($4,165)	($558)	-13.39%
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...	$30,663	$30,550	$113	0.37%
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%
10-000-2040 United Way	$292	$146	$146	100.00%
Total Other Current Liabilities	**$1,845,365**	**$1,830,924**	**$14,441**	**0.79%**
Total Current Liabilities	**$1,906,504**	**$2,053,506**	**($147,002)**	**-7.16%**
Total Non-Current Liabilities	**$0**	**$0**	**$0**	**-**
Total Liabilities	**$1,906,504**	**$2,053,506**	**($147,002)**	**-7.16%**
EQUITY				
Retained Earnings				
Retained Earnings	$913,359	$913,359	$0	0.00%
Current Earnings				
Net Income	$170,830	$19,064	$151,766	796.08%
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%
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%

	Aug 2026	Jul 2026	Variance ($)	Variance (%)
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	**$10,215,291**	**$10,063,525**	**$151,766**	**1.51%**
Total Liabilities & Equity	**$12,121,796**	**$12,117,032**	**$4,764**	**0.04%**

City of Liberty- Regular Session
August 10th, 2026- 6:45 PM
Rosewood Center- 419 E Main St., Liberty, SC 29657

- **Call to Order @TIME: 6:47 PM**
  - Mayor Andrea Wagner
    - All Council Members Present
- **Invocation**
  - Council Member Jeff Massie

- **Pledge of Allegiance**

- **Public Session**
  - (Speakers are allowed 3 minutes)
    - No Speakers

- Council Member Rhonda Whitaker made a motion to add an executive session to the September 14, 2026, Regular Session agenda for the purpose of discussing the hiring of a City Administrator and the deletion of the Deputy Administrator position. The motion also requested that only Council, Mayor Wagner and City Attorney Mary McCormac be in attendance for the Executive Session. The motion was made and seconded by Council Member Gerald Wilson to add the item. The motion passed by a vote of 5 in favor and 2 opposed.

- Council Member Jon Humphrey requested that a separate presentation on downtown revitalization and economic development be added to the current agenda rather than included within Council comments. The motion was made and seconded by Council Member Gerald Wilson to add the presentation. The motion passed by a vote of 6 in favor and 1 opposed.

- **Department Head Reports**
  - Josh Black- Parks and Recreation Director
    - **Monthly Report:** The Recreation Department reported continued work on facility maintenance and field improvements. Fall sports registration totaled 328 participants. New lighting was installed at Morris Field, sponsorship renewals were underway, and the Rosewood Center and City Gym continued to host community and athletic activities.
    - **Council Ticket Updates:** Installed the TV at the Rosewood Center
    - **Parks and Recreation Procurement:** No Procurement

- Adam Manley- Public Works Director
  - **Monthly Report:** Public Works reported 3 water main repairs during July, along with sewer line repairs and replacements.
  - **Council Ticket Updates-** Public Works reported completing 43 tickets during July.
  - **Public Works Procurement:** No Procurement
- Vic Tetter- Police Chief
  - **Monthly Report:** The Police Department reported 59 calls for service, 11 citations, and numerous traffic warnings during July. Officers provided traffic and parking support for the Fourth of July event; participated in a dunk-tank fundraiser that raised $300 for Shop with a Cop; assisted with the Liberty Community Exchange back-to-school shopping event; and attended regional safety and law-enforcement meetings.
  - **Council Ticket Updates:** No Ticket Updates
  - **Police Department Procurement:** No Procurement
- Katie Sizemore- Deputy Administrator
  - **Monthly Report:** Deputy Administrator Sizemore reported continued work on conceptual planning and grant funding for City projects, including possible playground and park improvements. Staff continued interviewing candidates for the Clerk to Council position. Alex Whitlock, the new utility clerk, completed SmartFusion training and attended municipal Set-off Debt training. The Community Partnership Funding Program was used to support the recent Car Cruise on Commerce, and thanked Council Member Cooley, Ciera Wilson, participating downtown businesses, and Public Works employees, and the Police Department for their assistance.
  - **Council Ticket Updates:** No Ticket Updates
  - **City Hall Procurement:** No Procurement

- **<u>Presentation:</u>**
  - Council Member Jon Humphrey: Downtown Liberty

- **<u>City/Financial Report</u>**
  - See Council Packet

- **Approval of Minutes**
  - June 16th, 2026, Special Called Session

    - **Motion:** Council Member Mikail Cantley
    - **2nd:** Council Member Gerald Wilson
    - **Discussion:** No Discussion
    - **All in Favor:** 7
    - **All Opposed:** 0

  - August 4th, 2026, Special Called Session Followed by Work Session

    - **Motion:** Council Member Bo Cooley
    - **2nd:** Council Member Mikail Cantley
    - **Discussion:** No Discussion
    - **All in Favor:** 6
    - **All Opposed:** 1

- **New Business: (1st Readings/ Resolutions)**
  - Resolution to Approve Three Facade Grant Awards in the Total Amount of $15,000
    - Pendleton Candy Company- $5,000
    - 28 W. Front Street- $5,000
    - Southern Smiles - $5,000

    - **Motion:** Council Member Rhonda Whitaker
    - **2nd:** Council Member Mikail Cantley
    - **Discussion:** No Discussion
    - **All in Favor:** 7
    - **All Opposed:** 0

  - Resolution to Amend the Procurement Policy (Increase Purchasing Threshold from $2,500 to $4,000 or $5,000, Eliminate Three-Quote Requirement, and Add Recreation Uniforms to Exemption List)
    - **Motion:** Council Member Jeff Massie
    - **2nd:** Council Member Gerald Wilson
    - **Discussion:** Council discussed the proposed changes to the procurement policy, including the increase in the purchasing

threshold and elimination of the three-quote requirement. Concerns were raised regarding whether the policy would continue to provide

an appropriately competitive purchasing process as required by state law. Council agreed to review procurement policies from other municipalities and discuss the matter further at the September Work Session.

    - **All in Favor:** 2
    - **All Opposed:** 5

  - Rezoning of Hamp Rogers Rd (Request from 500 to 501
    - **Motion:** Council Member Mikail Cantley
    - **2nd:** NO SECOND MOTION
    - **Discussion:** No discussion
    - **No vote taken because there was not a second motion.**

- <u>**Old Business: (2nd Readings)**</u>
  - Zoning Ordinance 2025-2026
    - **Motion:** Council Member Jeff Massie
    - **2nd:** Council Member Jon Humphrey
    - **Discussion:** Discussion focused on minimum square-footage requirements and restrictions on the number and use of accessory structures. Members discussed housing for family members, building-code requirements, enforcement, lot size. A motion was made to approve with amendments. Amendment: remove the square-footage restrictions applicable to accessory dwelling units.
    - **All in Favor:** 7
    - **All Opposed:** 0

- <u>**City Council Comments**</u>
  - Council Member Jon Humphrey (At-Large)

Council Member Humphrey reported attending recent Planning Commission meetings, described them as informative, and encouraged others to attend.

  - Council Member Rhonda Whitaker (At-Large)

Councilmember Whitaker reported a drainage concern beginning near Calumet Church and continuing toward Jackson Street. She stated that overgrowth and drainage obstructions may be causing water to flow across private property and

- Council Member Mikail Cantley (Ward 1)

Council Member Cantley said she plans to meet with Mrs. Peggy Edwards regarding a cleanup-grant. She also stated that she had contacted the owner associated with the mill property. She also shared information about Cat Garage Rescue. She stated that several cats within the city limits had already been registered and that proceeds from the Love My Liberty Lager fundraiser would help provide services.

- Council Member Gerald Wilson (Ward 2)

Council Member Wilson asked for an update regarding the golf cart ordinance being reviewed by the City Attorney. Staff advised that additional information was expected to be available for the next meeting.

- Council Member William "Bo" Cooley (Ward 3)

Council Member Cooley requested that debris, exposed wire, overgrowth, and tree branches near the CVS entrance need to be addressed. He thanked Ciera Wilson for assisting with the recent Car Cruise and noted that the event brought significant activity to Downtown Liberty. He also thanked Adam Manley for his service and congratulated Seth Chappell on becoming the new Public Works Director.

- Council Member Jeff Massie (Ward 4)

Council Member Massie reported receiving complaints regarding Black Bottom Rd. He also asked whether the City could establish a water-bill adjustment policy for customers who live within the City but are not connected to the sewer system. Council Member Massie also thanked Brian Reed in Public Works for fixing the damaged meter-box lid that had previously been reported as a safety concern.

- **<u>Mayor's Announcements</u>**

  Mayor Wagner reported on the Liberty Community Exchange back-to-school shopping event, the Brownfields grant extension and ongoing environmental assessment work, a volunteer cleanup at Liberty Elementary School, Finance Director interviews, participation in the Senior League World Series, and the upcoming Strategic Planning Retreat on August 29th.

<u>Adjournment: @ TIME: 9:03 PM</u>
Motion: Council Member Rhonda Whitaker
2nd: Council Member Gerald Wilson
Discussion: No Discussion
All In Favor: 7
All Opposed: 0

AGENDA

LIBERTY CITY COUNCIL

Special Called Session
Followed by Work Session

September 1, 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: 6:47 PM**
  - Council Member Gerald Wilson Absent

Action Item:

- Consideration of Resolution Authorizing Submission of an RIA Grant Application and Commitment of Matching Funds

  - **Motion**: Mayor Andrea Wagner
  - **2nd:** Council Member Jeff Massie
  - **Discussion:**
  - **All in Favor:** 5
  - **All Opposed:** 0

- Adjournment **@TIME: 7:04 PM**

Work Session:

- Procurement Policy

  - Discussion and Consideration of Adoption of a Municipal Procurement Policy

    - Surrounding cities use a $5,000 purchasing threshold. Clemson and Six Mile were also identified as municipalities that do not require three quotes for purchases below the applicable threshold.
    - Mary McCormac explained that state law requires municipalities to have fair purchasing procedures but do not set a specific purchasing limit. Council discussed whether purchases available through state-approved contracts should continue to use those vendors and

whether frequently purchased items, including janitorial supplies, could be purchased in bulk.
    - Council considered whether a $4,000 or $5,000 threshold would provide appropriate flexibility while maintaining accountability.

- Impact Fees

  - Discussion and Consideration of the Implementation of Development Impact Fees

    - Council discussed whether to implement development impact fees to help the City address the effects of continued residential growth on infrastructure. A formal impact-fee study would be required before most impact fees could be imposed; water-related fees may be treated differently.
    - The estimated cost of a citywide study was discussed as approximately $25,000 to $75,000, with the process expected to take approximately six months and potentially longer.
    - Council also considered whether a temporary moratorium should be adopted while the study is completed. Discussion included the possibility of a moratorium, whether it would apply only to larger residential developments rather than individual property owners building a home on an existing lot. Discussion also included that an overly broad moratorium could discourage desirable development.
    - The discussion also addressed the need to identify the specific services to be evaluated.
    - Council agreed to move forward with gathering more information and pricing for an impact-fee study.

- Creation and Appointment of Committee and Members

  - Discussion and Consideration of the Establishment of Advisory Committees for Parks and Recreation, and Beautification and Revitalization, Including Committee Structure and Appointments

    - Council reviewed the proposed creation of a Parks and Recreation Committee and a Beautification Committee. There was also a recommendation that the requirements include staggering committee members' terms so that all appointments would not expire at the same time.
    - Council discussed assigning one or more council members to serve on the committees. Council Members could serve as nonvoting members and provide a direct line of communication between each committee and City Council. Easley's Parks and Recreation Committee was referenced as an example because it reportedly includes two council members.

    - Proposed Committee Timeline:

1. September & October 2026 Regular Sessions: First and second readings of the ordinances creating the committees.
2. November 20, 2026: Applications included with water bills and made available on the City's website and Facebook.
3. December 18, 2026: Deadline for submitting applications.
4. January 2027 Regular Session: Council will select and appoint the committee members.

5. February 2027: First meetings of both committees; each committee would select a chairperson, vice chairperson, and secretary.
6. February 2027: The Beautification Committee would begin developing a master plan.
7. March 2027: Council would review the Beautification Committee's proposed plan so approved projects could be considered during preparation of next fiscal year's budget.

- Livestock/Chicken Ordinance

  - Discussion and Consideration of Proposed Amendments to the Livestock and Fowl Ordinance Pursuant to Recommendations from the Planning Commission and possible zoning ordinance amendment.

    - Council reviewed the City's existing livestock and poultry regulations following review and consideration by the Planning Commission. There is language suggesting that certain animals are prohibited while other languages appear to permit them through a permit process.
    - The Planning Commission previously recommended considering a density-based allowance for chickens and poultry, simplifying the regulations, and allowing agricultural uses within appropriate zoning districts. Council discussed appropriate limits based on lot size or acreage, setback and nuisance concerns, and how different types of livestock and poultry should be defined and regulated.
    - Council also discussed residents who already keep horses, goats, chickens, ducks, or other animals within the city limits. Options included permanently grandfathering existing uses, allowing them to continue only until the property is sold, or establishing a defined phase-out period.
    - Council discussed whether permits and inspections would be needed, including how permits could be enforced and whether the City currently has enough staff to conduct inspections.
    - Council asked City Attorney Mary McCormac to update the proposed ordinance and bring it back for further discussion. The four requested updates were:

1. Update the ordinance to follow current state law and remove any outdated or conflicting language.
2. Determine which zoning districts should allow livestock and poultry.
3. Determine how existing livestock should be handled, including whether they should be grandfathered in or phased out over time.
4. Clarify whether permits should be required and make the permit language consistent throughout the ordinance.

- Presentation by Rob Wolfe, Municipal Association of South Carolina, Regarding Parliamentary Procedures Training Workshop

- Adjournment @**TIME: 8:55 PM**

STATE OF SOUTH CAROLINA **COUNTY OF PICKENS**	**RESOLUTION NO.: 2026-____**

A RESOLUTION ADOPTING A NEW MASCOT FOR THE PARKS AND RECREATION DEPARTMENT.

BE IT RESOLVED BY THE COUNCIL OF THE CITY OF LIBERTY, here assembled on this ___ day of **, 2026, that the City Council hereby adopts **_________________**** as the official mascot of the Parks and Recreation Department.

BE IT FURTHER RESOLVED that the mascot will be used to support the Parks and Recreation Department's programs, events, community outreach and public engagement efforts.

BE IT FURTHER RESOLVED that the City Council approves the use of the mascot name, image and related promotional materials by the Parks and Recreation Department in accordance with applicable municipal policies and procedures.

BE IT FURTHER RESOLVED that this resolution shall take effect immediately upon adoption by the Council.

IT IS SO RESOLVED.

SIGNED, SEALED, AND DELIVERED THIS ______ DAY OF _________________ 2026.

CITY COUNCIL:

____

Andrea Wagner, Mayor

ATTEST:

____

Ciera Wilson, Clerk of Council


DEVIL
US MILITARY

Lil' Devils

LIBERTY RECREATION


HAPPY NEW YEAR

LIBERTY “REC DEVILS”

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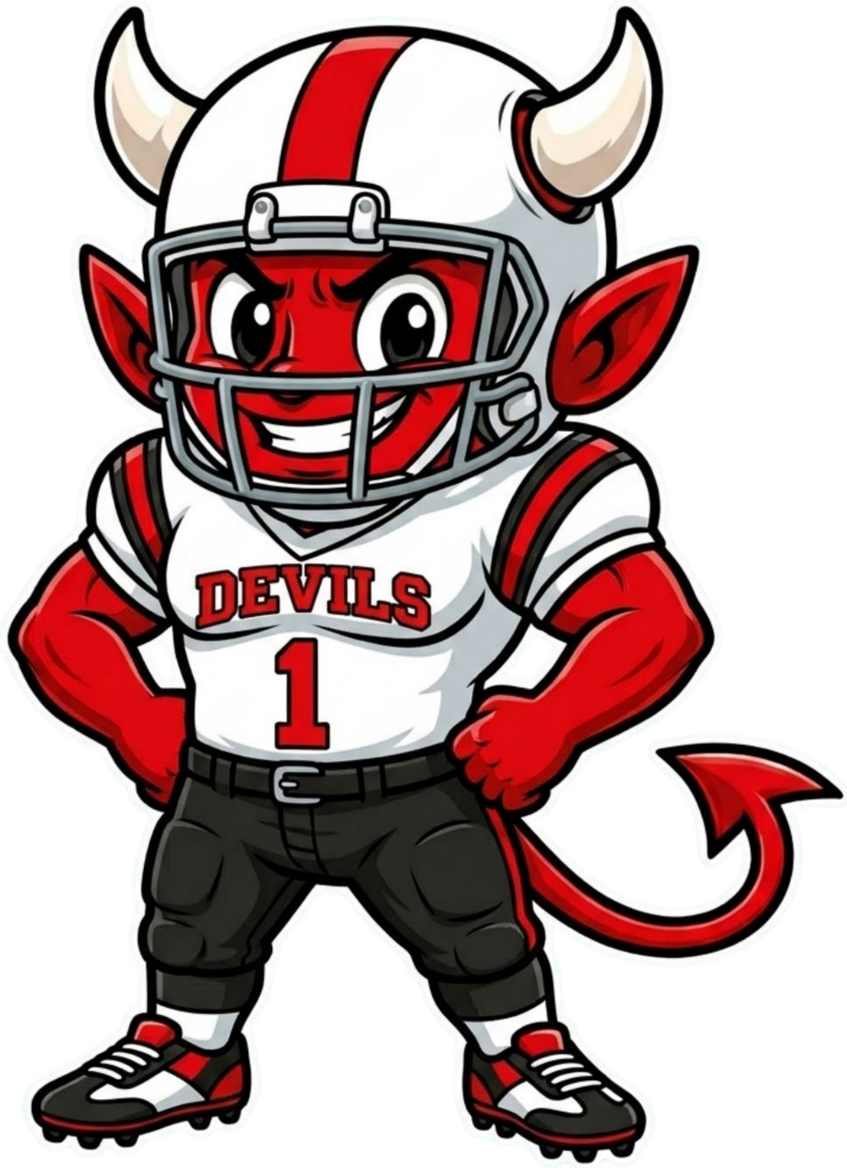
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LIBERTY “REC DEVILS”

PROCUREMENT AND PURCHASING PROCEDURES POLICY
FOR THE CITY OF LIBERTY, SOUTH CAROLINA

The purpose of this Policy is to establish appropriately competitive procurement procedures for the City of Liberty.

1. Applicability

a. This Policy applies to all buying, purchasing, renting, leasing from a third party, or otherwise acquiring any goods, supplies, services, equipment, or construction, unless otherwise noted herein.

The competitive bidding procedures do not apply to the procurement of goods or services under $2,500 or repairs under $2,500, as long as the purchase or repair does not exceed the amount budgeted by Council for such goods or services. Such purchases must be made and documented as set forth below in Section 3.

This Policy does not apply to purchases and sales of real estate, all of which must be approved by Council.

The requirements of this Policy may be amended, waived, or made more restrictive as required by the City, applicable law, regulation, or grant funding terms or conditions.

b. **Field Purchase Orders.** This Ordinance does not apply to any procurement of goods or services under $2,500, or repairs under $2,500, either of which may be procured by way of a field purchase order without competitive bidding.

c. **Small Purchases.** Any procurement not exceeding $5,000 may be made by the Director following procedures established by the Director to ensure appropriate competitiveness. The general procedures for small purchases shall be set forth by the Director in writing, and must be approved by the Administrator or their designee.

2. City Procurement Ethics Rules

No employee or official of the City, nor any family member of or person/entity with a close association with a City employee or official, may directly or indirectly solicit, accept, or receive any gift under any circumstances in which it could be inferred that the gift was intended to or could reasonably influence a procurement decision. The term “gift” includes anything of value, but is not limited to, meals, tangible items, entertainment, and third-party payment for events or experiences.

The offer of a gift to a employee or official 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 debarring such individual or firm from participation in the City's procurement process for a period to be determined by Council.

No City employee or official may disclose otherwise confidential information to a potential vendor or potential provider of goods or services that might provide a competitive advantage to that potential vendor or provider.

All offers of gifts and any other attempt to bribe or improperly influence a procurement decision must be reported to the Mayor, the City Administrator, or the Senior Administrative Officer immediately.

Purchasing personal items not related to and required for the work of the City is prohibited.

3. Procedure for Procurement of Budgeted Goods and Services Less Than $5,000

Although not subject to the formal competitive bidding and request for proposal procedures requires elsewhere herein, purchases of goods or services under $5,000 must comply with the following procedure.

a. Persons authorized to make and/or approve such purchases are the Mayor, Administrator, Deputy Administrator, and Department Heads.

b. All such purchases must fall within the current City Budget approved by Council for the department and type and use of the purchase in question.

c. Splitting of purchases in order to avoid having to go through an applicable competitive selection processes is not permitted.

d. Ordinarily, purchases made under this section must be made with vendors with whom prior purchases have been made and from whom satisfactory quality and competitive pricing has been received.

Purchases made under this section may include purchases from State-approved government contractors, even when the City may not have previously used such vendors before.

Should a purchase be made under this section from a previously unused vendor other than a State-approved government contractor, an explanation of all reasons for using such vendor must be attached to the documentation required for the purchase.

e. Purchases must be documented with a purchase order <u>and</u> receipt for the payment and provided to the City Finance Department within 5 business days after the purchase is made.

f. Purchases made subject to this section shall be detailed in the monthly financial report to Council.

4. Procedure for Procurement of Goods and Services Exceeding $5,000

Council shall consider and either approve or deny the procurement of goods or services the cost of which exceeds $5,000. Prior to Council consideration, the following measures must be taken.

Except as provided elsewhere in this Policy, procurement of goods and services exceeding $5,000 is to be determined by one of the following three methods:

(i) <u>Invitation for Bids</u>

The Mayor, the City Administrator, or the Senior Administrative Officer shall manage the bidding process. At a minimum, the following procedures are to be implemented. Additional requirements may be added as needed for particular or specialized procurement situations.

Departments should see should seek competitive pricing from vendors **within the City of Liberty before going outside of the City**, when applicable.

Notice of Invitation for Bids. The Invitation for Bids shall include or reference the goods and/or services sought, together with summary contractual terms and conditions applicable to the Procurement. The Invitation for Bids shall be publicly announced. The Director shall determine in his or her discretion the appropriate method by which an Invitation for Bids is publicly announced.

Receipt and Opening of Bids. All bids 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 Mayor, the City Administrator, or the Senior Administrative Officer or their designee shall record the name of each bidder, the amount of each bid, and such other relevant information as deemed appropriate. The final bid tabulation shall be made available upon request to all bidders after contract award.

Bid Evaluation and 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 right to reject all bids, the selected bid shall be accepted unconditionally without alteration or correction, except as otherwise authorized in this Policy or by the Mayor in writing. Prior to accepting or rejecting the lowest bid, the City shall have the authority to negotiate with the low bidder for modifications of the bid and the proposed contract.

Correction or Withdrawal of Bids; Cancellation of Awards. In the sole discretion of the employee or official managing the bidding process, 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 may be permitted.

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 after approval by Council. 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. When considering responsibility and responsiveness, the following may be considered:

- The ability, capacity, and skill of the bidder to perform the contract or provide the service required;
- Whether the bidder can perform the contract or provide the services promptly or within the time specified, without delay or interference;
- The character, integrity, reputation, judgment, experience, and efficiency of the bidder;
- The quality of performance of previous contracts or services by the bidder;
- The previous and existing compliance by the bidder with the laws and ordinances relating to the contract or services;
- The sufficiency of the financial resources and ability of the bidder to perform the contract or to provide the service;
- The quality, availability, and adaptability of the supplies or contractual services to the particular use required; and
- The ability of the bidder to provide future maintenance and service for the use of the subject of the contract.

Right of Rejection and Re-solicitation. The City official managing the bidding 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 City has the right to determine not to award the contract to any bidder or to determine to re-solicit bids based upon modified terms and conditions.

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 Director. 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.

Repeat Orders. 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, and provided that the amount procured may not exceed the amount budgeted by Council, unless Council has approved such additional purchase.

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; (b) pricing increases for succeeding fiscal periods (if any) shall not exceed ten percent (10%) of the preceding year's contract price; and, (c) the proposed contract is reviewed by the City Attorney and approved by Council.

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 file a written protest with the Mayor, setting forth the grievance and any supporting grounds. Such protest must be received by the Mayor within ten calendar days after the grievant 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.

Authority to Resolve Protests. The Mayor shall have the authority to settle and resolve any protest. If the protest is not resolved by mutual agreement within 5 calendar days of the notice of protest, the parties shall submit the dispute to non-binding mediation, which shall be concluded within 10 calendar days of the notice of protest.

Decision. Should the parties fail to resolve the protest in mediation, the Mayor shall promptly issue a decision in writing, stating the reasons for the action taken. Such decision 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.

(ii) Requests for Proposals (RFPs)

Selection Committee ("Committee"). The Mayor, the City Administrator, or the Senior Administrative Officer will establish a selection committee of at least two members, which may include him/herself and the relevant department head.

Notice of Request for Proposals. Each RFP shall include or reference a description of the goods or services needed, all required services needed for the project, the submission deadline, and the proposal evaluation criteria to be used. Each RFP shall be publicly announced/published. The Committee shall determine the method and location for such advertisement, with the goal of obtaining enough RFPs to provide quality, cost effective choice for the City.

Receipt and Safeguarding of Proposals. All proposals received prior to the proposal opening shall be kept secure and unopened.

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. The published evaluation factors must be the selection basis. 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.

Negotiation. The Committee must 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.

Right to Withdraw and Re-solicit. Until an award is made, the City has the right to determine not to award the contract to any proposer or to determine to re-solicit proposals based upon modified and/or additional terms and conditions.

(iii) **Sole Source Procurement**

Goods or services may be obtained without competition if the Mayor, the City Administrator, or the Senior Administrative Officer documents in writing on the purchase order that there is only one legitimate source for the required goods or services or if a decision has been made to standardize with the product provided. An example of standardization might include, but not be limited to, the situation where the compatibility of equipment, accessories, services, systems or replacement parts is of paramount importance.

4. Emergency Procurement

If there is an immediate threat to public health, welfare, critical economy and efficiency, or safety under emergency conditions, the Mayor, the City Administrator, or the Senior Administrative Officer may authorize emergency procurements, *provided* that such emergency procurements shall be made as competitively as is reasonably practicable under the circumstances. A written determination of the basis for the emergency and for the selection of the particular contractor is to be made and provided to Council as soon as practicable, but in no event later than the next scheduled Council meeting.

5. Intergovernmental Agreements and Joint/Collective Procurement

Subject to the requirements of this Policy and to applicable law, the City 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. A "Public Procurement Unit" is any county, city, town, or any other political subdivision of the State of South Carolina; 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. Such cooperative procurement may include, but is not limited to, joint or multiparty contracts between Public Procurement Units.

The City may also 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.

6. Exemptions from this Policy

The following goods and services shall be exempt from the provisions of this Policy, as long as budgeted for and/or approved by Council:

(i) Published books, maps, periodicals, and technical pamphlets;

(ii) Copyrighted educational films, filmstrips, slides, and transparencies;

(iii) Postage stamps, postage fees, and telephone service;

(iv) Professional dues, membership fees, and seminar registration fees;

(v) Utilities including gas, electric, water, and sewer;

(vi) Advertisements in professional publications or newspapers;

(vii) Food and beverage items;

(viii) Credit/bank card services; and,

(ix) 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; medical services; safety training materials and services; public relations services; and, underwriting and financial services.

The listed exemptions shall include out-of-pocket expenses and other charges billed 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.

Professional services are to be obtained on the basis of written contractual proposals and/or provisions of professional qualification information, with selection based on qualifications and fairness of pricing, along with any other additional factors deemed appropriate for the nature of the services to be provided.

When obtaining new professional services anticipated to cost in excess of $20,000, competitive proposals and/or qualifications must be sought by posting a solicitation on the State Fiscal Accountability Authority's South Carolina Business Opportunities Online Edition (SCBO) or any State-sponsored successor to SCBO for at least ten business days, excluding weekends and State holidays, unless subject to the emergency purchases subsection herein. Solicitations for competitive proposals/requests for qualifications may be posted for longer periods of time, and may be posted and/or advertised in other suitable venues.

Professional services required on a regular basis and/or ongoing basis (e.g., City Auditor, City Attorney, City Engineers, City Bond Counsel, etc.) need not be posted or advertised again once qualifications are obtained and a competitive selection process has been conducted and completed, until such time as a position needs to be filled or additional professional services are required.

7. Bonds and Securities for Procurement

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 City. 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.

When a construction contract or other contract to improve real property is awarded and the value of such contract exceeds $50,000, the City 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 City.

In all instances, the City may require a performance bond or other security in addition to the bonds specified above.

Bonding requirements may be temporarily waived for any emergency procurement.

8. Design-Build

The Mayor, the City Administrator, or the Senior Administrative Officer may determine that a particular procedure is warranted to award a contract for Design-Build Services. Before the City enters into 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 reasons for using such method of Procurement.

9. Severability

Should any provision or application of this Policy be held invalid, such invalidity shall not affect other provisions or applications of the Policy that can be given effect without the invalid provisions or application. To this end the provisions of this Policy are declared to be severable.

EQUAL OPPORTUNITY

When seeking goods and services for City procurement, the City welcomes and encourages the submission of bids and proposals from all qualified persons and entities without regard to race, color, sex, gender, age, religion or religious creed, national origin, ancestry, citizenship, cultural identity, marital status, sexual orientation, gender identity, gender expression, genetic information, disability, military or veteran status, or any other characteristic protected by law. Federal and state laws may require that procurement preferences be given to persons/entities on the basis of membership in certain protected categories and may also restrict geographical sources of certain services and materials; thus, the City will take steps to comply with all such requirements of law as may be applicable.


ARE YOU OPERATING YOUR GOLF CART LEGALLY?
SCDMV
Must be insured, permitted and registered with SCDMV
Driver must be at least 16 years old with a valid driver's license
Children under the age of 12 are required to wear a seat belt when the golf cart is being driven on public streets and highways
Operate on secondary highway or street where a posted speed limit is 35 mph or less*
Remain within 4 miles of the address listed on the registration certificate*
Operated during daylight hours only*
* Check local ordinances for additional clarifications and restrictions
SC DEPARTMENT OF PUBLIC SAFETY

South Carolina Code of Laws
Unannotated

Title 56 - MOTOR VEHICLES

CHAPTER 2

Specialized Vehicles

ARTICLE 1

Low Speed Vehicles

SECTION 56-2-90. Operating a golf cart on a public highway.

(A) To operate a vehicle commonly known as a golf cart on a public highway, the owner must obtain a permit decal and registration certificate from the Department of Motor Vehicles. Proof of ownership, proof of liability insurance, and payment of a five-dollar fee must be provided. The permit decal must be replaced every five years, or at the time the owner changes his address, whichever is sooner.

(B) A person operating a golf cart on a public highway must be at least sixteen years of age, hold a valid driver's license, and have in his possession:

(1) the registration certificate;

(2) proof of liability insurance in conformance with Section 38-77-140; and

(3) his driver's license.

(C) A municipality or a county within its unincorporated portions, may:

(1) by ordinance stipulate the hours, methods, and locations of golf cart operations, provided that golf carts may be operated only on a highway where the speed limit is thirty-five miles per hour or less;

(2) by ordinance permit the operation of golf carts at night, provided that golf carts are equipped with working headlights and taillights, and provided that golf carts may be operated only on a highway where the speed limit is thirty-five miles per hour or less; and

(3) on the shoulder of primary highways, secondary highways, streets and roads, designate separate golf cart paths for the purpose of golf cart transportation, provided that:

(a) the municipality or county obtains the necessary approvals, if any, to create golf cart paths; and

(b) the golf cart path is:

(i) separated from the traffic lanes by a hard concrete curb;

(ii) separated from the traffic lanes by parking spaces; or

(iii) separated from the traffic lanes by a distance of four feet or more.

(4) not require proof of property ownership or proof of long-term rental agreement within the municipality or a county within its unincorporated portions as a requirement in which to receive a decal to operate a golf cart within its limits.

(D) In the absence of an ordinance enacted pursuant to subsection (C), a permitted golf cart may:

(1) be operated only during daylight hours;

(2) be operated only on a secondary highway where the speed limit is thirty-five miles per hour or less;

(3) be operated only within four miles of the address on the registration certificate, or only within four miles of a point of ingress and egress of a gated community if the address is within a gated community; and

(4) cross a highway at an intersection where the speed limit is more than thirty-five miles an hour.

(E) Each golf cart passenger that is under the age of twelve years old, when it is being operated on the public streets and highways of this State, must wear a fastened safety belt.

HISTORY: 2025 Act No. 64 (H.3292), SECTION 1, eff May 22, 2025.

On May 22, 2025, Governor McMaster signed H3292, which amended state law at SC Code Section 56-2-90 to allow municipalities and counties to adopt ordinances to regulate the operation of golf carts within their jurisdiction. This includes the hours, methods and locations of operations provided the golf cart is operated on a highway where the speed limit is 35 miles per hour or less.

SC Code Section 56-2-90 allows municipalities to take several actions, or counties to do the same in their unincorporated portions:

- Pass an ordinance that sets the hours, methods, and locations of golf cart operations, but only on highways where the speed limit is 35 miles per hour or less.
- Pass an ordinance that allows golf carts to be operated at night, so long as the golf carts are equipped with working headlights and taillights, and only operated on highways where the speed limit is thirty-five miles per hour or less.

CITY OF LIBERTY, SOUTH CAROLINA

ORDINANCE #2026-_____

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LIBERTY, SOUTH CAROLINA, STIPULATING THE HOURS, METHODS, AND LOCATIONS THAT GOLF CARTS MAY BE OPERATED ON PUBLIC HIGHWAYS AND PARKING IN PUBLIC LOCATIONS WITHIN THE CITY.

WHEREAS, S.C. Code Ann. §56-2-90(C) allows local governments to stipulate by ordinance the hours, methods, and locations that golf carts may be operated on public highways, provided that golf carts may only be operated only on highways where the speed limit is thirty-five (35) miles per hours or less; and,

WHEREAS, the operator of any golf cart operated on a public highway and such golf cart must be in compliance with all other applicable State laws and regulations; and,

WHEREAS, it appears that ordaining the hours, methods, and locations that golf carts may be operated on public highways within the City is necessary and appropriate; and,

NOW THEREFORE, it is hereby found, decided, declared, and ordained by the City Council of the City of Liberty, South Carolina, duly assembled and with a quorum present, that:

1. The clauses above are adopted by reference as if fully recited again herein; and,

2. A new section numbered 50-94 is to be added to Chapter 50 – TRAFFIC AND VEHICLES of the City Code, reading as follows:

Sec. 50-94. Golf Carts

1. In conformance with S.C. Code Ann. §56-2-90, golf carts are permitted to be driven on public highways with a speed limit of 35 MPH or below within the city limits of the City of Liberty, as set forth below.

    a. All occupants of golf carts must comply with all applicable state motor vehicle laws while driving or riding on any public highway.

    b. All occupants of golf carts operated on public highways must comply with this ordinance and with all applicable state laws concerning golf carts.

c. The term “public highway” includes all highways, streets, roadways, and alleys open to the public for vehicular travel, including all rights-of-way, whether paved or not.

d. All occupants of golf carts are prohibited from possessing open alcoholic beverages while driving or riding.

e. Golf carts may not be driven upon any public sidewalk, bike path, or any other pathway not designed for golf cart use.

2. Golf carts may be operated between the hours of __________ a.m. and ___________ p.m.

3. Violations of the above section are misdemeanor offenses, as provided for by State law, unless the particular violation is deemed a felony under South Carolina law.

4. The requirements for parking golf carts are set forth below. Violations are subject to the issuance of a citation or subject to impoundment.

    a. Golf carts must be parked in a legal parking space or other location designated for the parking of motor vehicles or golf carts.

    b. Golf carts may not park in spaces designated for motorcycles or mopeds.

    c. Golf carts may not double-park in a single space.

    d. For the safety of other drivers and pedestrians, golf carts may not park in rights-of-way, unless such parking is designated as vehicular parking for a City-sponsored event.

    e. Golf carts may not impede the ability of adjacent vehicles to leave parking areas or to be accessed by the occupants of such vehicles

    f. A parked golf cart may not extend beyond the length of the parking space to the extent that it impedes the regular traffic flow of the street.

IT IS SO ORDAINED this the ___ day of ___________ 2026.

FOR 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, UPDATING AND REPLACING THE EXISTING ORDINANCE REGULATING THE PERMITTING AND OPERATION OF MOBILE FOOD/BEVERAGE VENDORS WITHIN THE CITY.

WHEREAS, mobile food/beverage vendors have become increasingly popular over the last few years; and,

WHEREAS, the unregulated sale of mobile food and beverages can pose a serious risk of danger to health, safety, and the general welfare of consumers; and,

WHEREAS, accordingly, City Council amended the City's zoning ordinance in 2022 to regulate mobile food and beverage vendors with the intent to help protect public health, safety, and welfare, while accommodating mobile food and beverage entrepreneurial activity and encouraging pedestrian traffic in the commercial areas of the City; and,

WHEREAS, given the continued growth and popularity of the mobile food and beverage industry, it appears appropriate, necessary, and timely to update the City's provisions for, regulations of, and public protections related to such industry;

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

1. The clauses above are adopted by reference as if fully recited again herein; and,

2. The language set forth in Exhibit A shall replace _____________________, previously enacted as Liberty Ordinance 2022-012, effective immediately upon enactment.

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: 09.14.2026
First reading: 02.09.2026
Second reading:

Mobile Food/Beverage Vendors.

1. Definitions.

Mobile food/beverage vendors are persons or entities that sell food, beverages, or both from mobile locations, including, but not limited to, vehicles, trailers, carts, tables, tents, smokers, grills, and bicycles or on foot.

Vendor means the owner or operator, or both, of any mobile food/beverage sales business.

2. Permits required.

It shall be unlawful to offer mobile sales of food or beverages without a valid City permit. As with the business license ordinance, nonprofits are not subject to the Mobile Food/Beverage Vendor ordinance. Some or all of the requirements in the Mobile Food/Beverage Vendor ordinance may be waived, made stricter, or otherwise may be amended at the sole discretion of the City with respect to City-sponsored events.

Before offering food or beverages for sale within the City of Liberty, mobile food/beverage vendors must each first obtain an annual permit to do so from the City.

Requirements to obtain a permit include, but may not be limited to, the following:

a. Completion and filing of an application for the permit with City staff;
b. Possession of a current City of Liberty business license (or special event permit, if applicable);
c. If heat or electrical sources are utilized, successful completion of an annual inspection by the Pickens County Fire official assigned to perform such inspections, with documentation provided to the City;
d. If heat or electrical sources are utilized, maintenance of a charged portable fire extinguisher, and compliance with any and all other fire or safety measures required by a Pickens County Fire official;
e. Provision of documentation of compliance with all applicable laws, rules, and regulations, including, but not limited to, all required state and county inspections and licenses, and display thereof as required by law;
f. Provision of written permission or a lease agreement allowing the vendor to conduct sales of food and/or beverages on the private property in question;
g. Maintenance and display of a valid permit, tag, or sticker provided by the City at all times during operation in the City (a fee may be charged for requested replacements);
h. Timely remittance of hospitality tax return(s) and hospitality taxes due;
i. If food or beverages are sold from motor vehicles, proof of maintenance of vehicle liability insurance;
j. Proof of general liability insurance covering the business operations of the food/beverage sales, including, but not limited to, alcohol liability insurance as required by state law, if applicable;
k. Provision of additional information regarding contact information, vehicle type and licenses, nature of sales, and other information deemed necessary by City staff; and,
l. Payment of the annual permit fee set in the annual City operating budget.

Mobile food/beverage vendor permits shall be applied for on the same annual schedule as businesses licenses, which are valid from May 1 through April 30. City permits may be revoked if any of the requirements for permitting fail to be maintained during the permit year, or if the vendor refused or fails comply with other requirements in this section ("Mobile Food/Beverage Vendors"). Revocation of a permit may be appealed by filing a written appeal with City staff.

3. General locations permitted.

Except as may be expressly provided for by State law, mobile food/beverage vendors may locate only in commercial zoning districts on private property, at another location specified in a City-issued special event permit, or another location as a registered participant in a City-sponsored event. Sales of mobile food/ beverage on private property for events not open to the public are subject to permitting requirements for special events.

Sales may be conducted only if the vendor is located at least 10 feet away from all public rights-of-way.

Mobile food/beverage vendors may not operate closer than 100 feet to the entry to any licensed non-mobile establishment serving food or drinks to the public without written consent from the owner or operator of such establishment.

4. Parking and customer queues.

Mobile food/beverage sales may not take up parking space such that the number of required parking spaces is reduced below any mandatory minimum.

Mobile food/beverage vendors may not block vehicular or pedestrian traffic (including parking lot circulation), interfere with emergency services access and movement, or interfere with safe visibility for motorists.

Similarly, customer queues and product consumption, whether pedestrian or vehicular, may not block pedestrian or vehicular traffic, nor may they interfere with access to nearby businesses or properties.

Each mobile food/beverage vendor must remove their equipment, signs, and sales vehicles from the vending site every night and must be located or stored so that the neither equipment nor vehicles are visible from public rights-of-way.

5. Hours of operation.

Mobile food/beverage vendors may only conduct sales between the hours of 6 a.m. and 10 p.m. in community areas.

If located within 400 feet of a residentially zoned parcel outside of the commercial zone for which the permit has been issued, sales may only be conducted between 10 a.m. and 8 p.m.

6. Trash and discharges prohibited.

Vendors must provide sufficient trash receptacles for each mobile food/beverage location.

Vendors are responsible for the removal each day of all trash, rubbish, refuse, litter, food, and discharges of any kind resulting from or related to the operation of their mobile food/beverage business and/or sales of their product(s).

Without a permit to do so, mobile food/beverage vendors may not discharge, or allow to be discharged, to the surface of any ground or to any wastewater systems (whether structural or natural) any food products, fat, grease, gasoline, oil, wastewater, other fluids, or any hazardous substances from any mobile food/beverage operation.

7. Compliance with City ordinances.

Vendors must comply with all city ordinances, including, but not limited to, ordinances relating to excessive noise and hospitality taxes. Excessive lighting, noise, repeated ordinance or law violations, and/or intrusive odors are hereby declared to be a public nuisance and are prohibited.

8. Additional mandatory rules applicable to Mobile Food/Beverage Vendors.

- **a.** Alcoholic beverages may not be sold except in compliance with State regulation and licensing, as well as City permitting and City ordinances.
- **b.** The sale of non-food items shall require an additional business license, unless solely limited to merchandise displaying the vendor's logo or branding.
- **c.** Temporary accessory structures in addition to the main sales location, such as, but not limited to, tents, canopies, seating, outdoor tables, grills, and firepits are not permitted, unless written approval is obtained from the property owner or operator. A copy of this approval should be provided to the City and should be maintained at the vending site during operation.
- **d.** Neither drive-thru windows nor other drive-thru operations are allowed, unless necessary on a case-by-case basis to accommodate persons with disabilities.
- **e.** Signs, other than those permanently affixed or painted on the vehicles, are prohibited, with the exception of the use of no more than two sandwich style menu signs not exceeding 3 feet by 3 feet in size for either sign.

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

AN ORDINANCE OF THE CITY OF LIBERTY, SOUTH CAROLINA, CONCERNING A REQUEST TO REZONE PARCELS LOCATED IN THE VICINITY OF OLD NORRIS ROAD AND ABUTTING HAMP ROGERS ROAD, BEARING TMS ## 4087-11-67-9261 AND 4087-11-76-2737, FROM ZONING DESIGNATION 500 TO ZONING DESIGNATION 501 (ZONING MAP AMENDMENT REQUEST).

WHEREAS, the City has received a request from TRG Communities, LLC/Daniel L. Spivey ("Applicant") for rezoning of two parcels of property located in the vicinity of Old Norris Road and abutting Hamp Rogers Roads within the City, formerly owned by William C. Peek (now deceased) and Jane B. (Moore) Ivester, bearing Tax Map numbers 4097-11-67-9261 and 4087-11-76-2737 ("Property"); and,

WHEREAS, currently, the two parcels are assigned the 500 zoning designation (Low Density Residential District); and,

WHEREAS, the Applicant has requested that the two parcels be rezoned to the 501 zoning designation (Medium Density Residential District); and,

WHEREAS, the stated reason on the application for the rezoning request is "to accommodate a single-family detached residential community with lot sizes ranging from 10,000 to 21,000 square feet;" and,

WHEREAS, in accordance with the requirements of Sec. 1002.3 of the Liberty Zoning Ordinance, the Planning Commission held a public hearing on this request, and has transmitted a report to the Council; and,

NOW, THEREFORE, BE IT ORDAINED by the governing body of the City of Liberty, South Carolina, duly assembled with a quorum present, as follows:

1. The recitals above are incorporated by reference as if fully set forth herein.

2. After careful consideration of the request, Council votes as follows on the request:

a. First reading: Yes _______ No _________ Recusal(s) ______

b. Second reading: Yes _______ No ________ Recusal(s) ______

3. Should Council have approved the rezoning request, Sec. 1002.4 requires the following actions on the part of the City Clerk:

   Any necessary changes shall be made in the Zoning Ordinance text or Map. A written record of the type and date of such change shall be maintained by the City Clerk. Until such change is made, no action by the City Council on text or map amendments to the Zoning Ordinance shall be considered official, unless the City Clerk fails to make the change within seven (7) days after formal action by the City Council. In the latter event, action by the City Council shall be considered official seven (7) days after the date of action even if the City Clerk has failed to make the appropriate changes.

4. Should Council have denied the request after two readings, no further action is required.

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: 04.28.2026 & 05.26.2026

First reading: 08.10.2026

Second reading: