

| | Amended FY2018 | 4/30/2018 ACTUAL FY2018 |
|-----------|-------------------|-------------------------------|
| GF | | |
| Revenue | 2,324,364 | 1,234,858 |
| Expense | 2,324,364 | 1,646,814 |
| | - | (411,957) |

| | | |
|-------------|-----------|---------|
| W/SF | | |
| Revenue | 1,521,812 | 980,791 |
| Expense | 1,521,812 | 710,303 |
| | - | 270,489 |

| | | |
|-------------------------------------|-----------|-----------|
| GF - Salaries & Benefits | | |
| Admin | 232,636 | 201,320 |
| Police | 738,079 | 584,462 |
| Rec | 153,199 | 116,011 |
| PWD | 383,950 | 282,688 |
| | 1,507,864 | 1,184,480 |

**CITY OF LIBERTY
REVENUE BUDGET FISCAL YEAR 2018-2019**

4/30/2018

| | | Amended FY2018 BUDGET | ACTUAL FY2018 BUDGET |
|-------------------|-------------------------------------|--------------------------------------|-------------------------------------|
| 10-041-4101 | PROPERTY TAXES | 290,000 | 223,606 |
| 10-041-4103 | VEHICLE TAXES | 45,000 | 27,268 |
| 10-041-4105 | DELINQUENT TAXES | 20,000 | 8,819 |
| 10-041-4110 | L.O.S.T. - PROPERTY TAX CREDIT | 253,000 | 167,619 |
| 10-041-4112 | L.O.S.T. - MUNICIPAL REVENUE | 114,000 | 74,510 |
| 10-041-4114 | AID TO SUBDIV - LOCAL GOV FUND | 72,000 | 36,917 |
| 10-041-4116 | HOMESTEAD EXEMPTION | 50,500 | 51,407 |
| 10-041-4118 | MERCHANT INVENTORY TAX | 6,500 | 4,986 |
| 10-041-4120 | MAUFACTURERS TAX EXEMPTION | 8,500 | - |
| 10-041-4122 | SC REGIONAL HOUSING AUTH P.I.L.O.T. | 4,000 | - |
| 10-041-4124 | ACCOMMODATIONS TAX | - | 218 |
| | | 863,500 | 595,349 |
| 10-042-4201 | BUSINESS LICENSES | 93,250 | 90,258 |
| 10-042-4203 | BUSINESS LICENSES MASC | 247,000 | 9,328 |
| 10-042-4210 | FRANCHISE FEE-CABLE TV | 13,500 | 5,226 |
| 10-042-4212 | FRANCHISE FEE-ELECTRIC | 205,000 | 113,805 |
| 10-042-4214 | FRANCHISE FEE-GAS | 73,000 | 53,294 |
| 10-042-4216 | FRANCHISE FEE-PHONE | - | 0 |
| 10-042-4220 | BUILDING PERMITS | 8,000 | 6,488 |
| 10-042-4222 | OTHER PERMITS | 100 | 70 |
| | | 639,850 | 278,469 |
| 10-043-4306 | STATE | - | 24,745 |
| 10-043-4310 | PICKENS COUNTY | 21,000 | 16,377 |
| 10-043-4312 | PC SCHOOL DISTRICT | 88,750 | 44,000 |
| 10-043-4320 | PICKENS CITY DISPATCH | 40,000 | 30,000 |
| | | 149,750 | 115,122 |
| 10-044-4450 | PARKS & REC SPECIAL REVENUE | - | 6,857 |
| 10-044-4451 | PARKS & REC DEPT ATHLETIC FEES | 52,200 | 43,163 |
| 10-044-4452 | PARKS & REC ATHLETIC INS FEES | 3,000 | 515 |
| 10-044-4453 | REC SPONSOR BANNERS | - | 1,103 |
| 10-044-4475 | ENVIRONMENTAL FEES | 150,500 | 105,702 |
| 10-044-4602 | PARKS & REC RENTALS | 3,500 | 2,228 |
| | | 209,200 | 159,567 |
| 10-045-4501 | POLICE FINES REVENUE | 185,000 | 74,908 |
| | | 185,000 | 74,908 |
| 10-046-4606 | CELL TOWER | 10,560 | 8,096 |
| | | 10,560 | 8,096 |
| 10-047-4402 | ELECTION FILING FEES | - | 210 |
| 10-047-4700 | MISCELLANEOUS INCOME | 7,000 | 3,137 |
| | | 7,000 | 3,347 |
| 10-049-4902 | TRANSFER FROM UTILITY FUND | 259,504 | - |
| | | 259,504 | - |
| GL REVENUE | GL REVENUE | 2,324,364 | 1,234,858 |

**CITY OF LIBERTY
BUDGET FISCAL YEAR 2018-2019**

4/30/2018
ACTUAL
FY2018
BUDGET

REGULAR

City Administrator/Clerk, Treasurer, PT Clerk

COUNCIL
Mayor, 6 Council Members

| | | | |
|-------------|---------|----------------|----------------|
| 10-400-5001 | REGULAR | 97,440 | 91,549 |
| 10-400-5002 | COUNCIL | 23,700 | 17,950 |
| | | 121,140 | 109,499 |

RETIREMENT

| | | | |
|-------------|-------------------------|----------------|---------------|
| 10-400-5020 | RETIREMENT | 13,945 | 18,671 |
| 10-400-5024 | FICA | 9,267 | 4,933 |
| 10-400-5028 | GROUP HEALTH INSURANCE | 84,084 | 67,025 |
| 10-400-5032 | WORKERS' COMPENSATION | 400 | (8,265) |
| 10-400-5034 | OTHER EMPLOYEE BENEFITS | 4,200 | 1,193 |
| | | 111,896 | 83,556 |

PROFESSIONAL

| | | | |
|-------------|---|----------------|----------------|
| 10-400-5101 | PROFESSIONAL | 47,000 | 131,321 |
| 10-400-5102 | OTHER PROFESSIONAL | 109,400 | 11,395 |
| | VC3 plus hardware upgrade, Website Financial Software Annual License | 156,400 | 142,716 |

MAINTENANCE FACILITIES
MAINTENANCE EQUIPMENT

| | | | |
|-------------|------------------------|---------------|---------------|
| 10-400-5301 | MAINTENANCE FACILITIES | 30,000 | 10,207 |
| 10-400-5302 | MAINTENANCE EQUIPMENT | - | 309 |
| | | 30,000 | 10,516 |

INSURANCE
COMMUNICATIONS
ELECTION EXPENSE
POSTAGE
PUBS SUBS DUES FEES
TRAVEL & TRAINING

| | | | |
|-------------|---------------------|---------------|---------------|
| 10-400-5501 | INSURANCE | 18,000 | 24,336 |
| 10-400-5502 | COMMUNICATIONS | 9,200 | 5,943 |
| 10-400-5506 | ELECTION EXPENSE | 6,500 | 3,949 |
| 10-400-5507 | POSTAGE | 1,000 | 1,081 |
| 10-400-5509 | PUBS SUBS DUES FEES | 3,000 | 1,467 |
| 10-400-5510 | TRAVEL & TRAINING | 5,000 | 6,805 |
| | | 42,700 | 43,580 |

UTILITIES
OFFICE
OTHER

| | | | |
|-------------|-----------|---------------|---------------|
| 10-400-5609 | UTILITIES | 10,000 | 9,919 |
| 10-400-5610 | OFFICE | 11,000 | 5,579 |
| 10-400-5611 | OTHER | 9,350 | 14,378 |
| | | 30,350 | 29,876 |

ADMN TOTAL

| | | | |
|--|-------------------|----------------|----------------|
| | ADMN TOTAL | 492,486 | 419,743 |
|--|-------------------|----------------|----------------|

REGULAR

| | | | |
|-------------|--|---------|---------|
| 10-500-5001 | REGULAR | 580,081 | 432,680 |
| 10-500-5003 | Chief, Lieutenant, 3 Corporals, 9 Officers, 4.5 Dispatchers, Victims Adv WAGES JUDGES | 10,417 | 8,488 |

CITY OF LIBERTY
BUDGET FISCAL YEAR 2018-2019

| | | Amended FY2018 BUDGET | 4/30/2018 ACTUAL FY2018 BUDGET |
|-------------|---|-----------------------------|---|
| 10-500-5010 | OVERTIME | 8,000 | 11,398 |
| | | <u>598,498</u> | <u>452,566</u> |
| 10-500-5020 | EMPLOYEE RETIREMENT | 87,796 | 74,660 |
| 10-500-5024 | FICA | 45,785 | 31,864 |
| 10-500-5028 | GROUP HEALTH INSURANCE | - | 19,875 |
| 10-500-5032 | WORKERS' COMPENSATION | 6,000 | 5,497 |
| | | <u>139,581</u> | <u>131,895</u> |
| 10-500-5101 | PROFESSIONAL | 5,000 | 7,844 |
| 10-500-5102 | OTHER PROFESSIONAL | 7,800 | 1,356 |
| 10-500-5103 | TESTING/ANALYSIS FEES | 750 | 2,524 |
| | | <u>13,550</u> | <u>11,724</u> |
| 10-500-5301 | MAINTENANCE FACILITIES | 500 | 23 |
| 10-500-5302 | MAINTENANCE EQUIPMENT | - | 408 |
| 10-500-5303 | MAINTENANCE VEHICLES | 39,500 | 21,516 |
| | | <u>40,000</u> | <u>21,947</u> |
| 10-500-5403 | LEASE | - | - |
| | | <u>-</u> | <u>-</u> |
| 10-500-5502 | COMMUNICATIONS | 14,000 | 13,484 |
| 10-500-5507 | POSTAGE | 800 | 734 |
| 10-500-5509 | PUBS SUBS DUES FEES | 500 | - |
| 10-500-5510 | TRAVEL & TRAINING | 2,100 | 6,477 |
| | | <u>17,400</u> | <u>20,695</u> |
| 10-500-5603 | EQUIPMENT/SMALL TOOLS | 2,600 | - |
| 10-500-5604 | FUEL | - | 4,151 |
| 10-500-5607 | JANITORIAL | - | - |
| 10-500-5609 | UTILITIES | 5,000 | 4,014 |
| 10-500-5610 | OFFICE | 3,000 | 2,207 |
| 10-500-5611 | OTHER | 8,000 | 5,667 |
| 10-500-5612 | UNIFORMS | 6,800 | 5,215 |
| | | <u>25,400</u> | <u>21,254</u> |
| | POLICE TOTAL | 834,429 | 660,081 |
| 10-600-5001 | REGULAR | 273,244 | 188,457 |
| | Director, Customer Svc Suprvsr, 1 PT Clerk, 6 Maintenance Workers | | |
| 10-600-5003 | PART TIME | - | 755 |

**CITY OF LIBERTY
BUDGET FISCAL YEAR 2018-2019**

4/30/2018

Amended
FY2018
BUDGET

ACTUAL
FY2018
BUDGET

| | | | |
|-------------|------------------------|----------------|----------------|
| 10-600-5010 | OVERTIME | 3,000 | 3,350 |
| | | <u>276,244</u> | <u>192,561</u> |
| 10-600-5020 | EMPLOYEES RETIREMENT | 37,459 | 23,396 |
| 10-600-5024 | FICA | 21,133 | 13,657 |
| 10-600-5028 | GROUP HEALTH INSURANCE | - | 6,750 |
| 10-600-5030 | UNEMPLOYMENT | - | 98 |
| 10-600-5032 | WORKERS' COMPENSATION | 3,000 | 3,652 |
| | | <u>61,592</u> | <u>47,552</u> |
| 10-600-5102 | OTHER | - | 375 |
| 10-600-5103 | TESTING/ANALYSIS FEES | 3,250 | 439 |
| | | <u>3,250</u> | <u>813</u> |
| 10-600-5204 | SOLID WASTE SERVICES | 14,700 | 12,192 |
| | | <u>14,700</u> | <u>12,192</u> |
| 10-600-5301 | MAINTENANCE FACILITIES | 500 | 50 |
| 10-600-5302 | MAINTENANCE EQUIPMENT | 5,000 | 516 |
| 10-600-5303 | MAINTENANCE VEHICLES | 25,000 | 10,902 |
| | | <u>30,500</u> | <u>11,468</u> |
| 10-600-5403 | LEASE | - | - |
| | | <u>-</u> | <u>-</u> |
| 10-600-5502 | COMMUNICATIONS | 300 | 654 |
| 10-600-5511 | PROGRAM/PROJECT COSTS | 1,000 | 49 |
| | | <u>1,300</u> | <u>702</u> |
| 10-600-5603 | EQUIPMENT/SMALL TOOLS | 2,100 | 1,749 |
| 10-600-5604 | FUEL | - | 2,844 |
| 10-600-5607 | JANITORIAL | 700 | - |
| 10-800-5609 | UTILITIES | 73,000 | 52,597 |
| 10-600-5610 | OFFICE | - | 170 |
| 10-600-5611 | OTHER | 3,700 | 2,161 |
| 10-600-5612 | UNIFORMS | 1,600 | 1,237 |
| | | <u>81,100</u> | <u>60,758</u> |

PUBLIC WORKS TOTAL 468,686 326,047

10-700-5001 REGULAR 120,241 85,157
Director, 2 Full time, 1 part time

**CITY OF LIBERTY
BUDGET FISCAL YEAR 2018-2019**

| | | Amended FY2018 BUDGET | 4/30/2018 ACTUAL FY2018 BUDGET |
|-------------|--------------------------|-----------------------------|---|
| 10-700-5010 | OVERTIME | 4,500 | 312 |
| | | <u>124,741</u> | <u>85,469</u> |
| 10-700-5020 | EMPLOYEES RETIREMENT | 16,915 | 11,545 |
| 10-700-5024 | FICA | 9,543 | 5,873 |
| 10-700-5028 | GROUP HEALTH INSURANCE | - | 2,625 |
| 10-700-5032 | WORKERS' COMPENSATION | 2,000 | 10,499 |
| | | <u>28,458</u> | <u>30,542</u> |
| 10-700-5103 | TESTING/ANALYSIS FEES | 1,300 | 434 |
| | | <u>1,300</u> | <u>434</u> |
| 10-700-5301 | MAINTENANCE FACILITIES | 6,500 | 4,625 |
| 10-700-5302 | MAINTENANCE EQUIPMENT | - | 2,699 |
| 10-700-5303 | MAINTENANCE VEHICLES | 5,000 | 2,086 |
| 10-700-5305 | MAINTENANCE GROUNDS | 8,000 | 1,408 |
| | | <u>19,500</u> | <u>10,818</u> |
| 10-700-5403 | LEASE | - | - |
| | | <u>-</u> | <u>-</u> |
| 10-700-5501 | INSURANCE | 3,000 | 1,961 |
| 10-700-5502 | COMMUNICATIONS | 1,500 | 1,965 |
| 10-700-5507 | POSTAGE | 70 | 92 |
| 10-700-5511 | PROGRAM/PROJECT COSTS | 47,000 | 34,263 |
| | | <u>51,570</u> | <u>38,281</u> |
| 10-700-5604 | FUEL | - | 291 |
| 10-700-5609 | UTILITIES | 43,000 | 29,328 |
| 10-700-5610 | OFFICE | 1,500 | 1,390 |
| 10-700-5611 | OTHER | 2,200 | 1,819 |
| | | <u>46,700</u> | <u>32,827</u> |
| | RECREATION TOTAL | 272,269 | 198,370 |
| 10-950-5860 | DEBT SERVICE - PRINCIPAL | 43,785 | 40,270 |
| 10-950-5961 | DEBT SERVICE - INTEREST | 2,329 | 2,304 |
| | CAPITAL TOTAL | 46,114 | 42,574 |
| 10-980-5975 | TRANSFER | 210,381 | - |
| | TOTAL EXPENSES GF | 2,324,364 | 1,646,814 |

CITY OF LIBERTY
REVENUE BUDGET FISCAL YEAR 2018-2019

| | | Amended FY2018 BUDGET | 4/30/2018 ACTUAL FY2018 BUDGET |
|-------------------------------|-------------------------------|--------------------------------------|---|
| 20-044-4310 | HIGHWAY 178 WATER LINE | 11,220 | 11,440 |
| 20-044-4470 | WATER SALES | 519,000 | 338,172 |
| 20-044-4472 | WATER CONNECTION FEES | 9,800 | 12,225 |
| 20-044-4473 | SEWER USER FEES | 788,088 | 486,049 |
| 20-044-4474 | SEWER CONNECTION FEES | 3,000 | 1,500 |
| 20-044-4476 | MAINTENANCE FEE | 34,000 | 28,115 |
| 20-044-4477 | SEWER LINE PROJECT HWY 178/93 | 62,604 | 42,639 |
| 20-044-4478 | CRAMER/ROPER SURCHARGE | 55,900 | 34,707 |
| | | <u>1,483,612</u> | <u>954,848</u> |
| 20-047-4700 | MISCELLANEOUS REVENUE | 3,200 | 2,187 |
| 20-047-4706 | PENALTIES/RECONNECTIONS | 35,000 | 23,756 |
| | | <u>38,200</u> | <u>25,943</u> |
| <u>UTILITY REVENUE</u> | | <u>1,521,812</u> | <u>980,791</u> |

**CITY OF LIBERTY
BUDGET FISCAL YEAR 2018-2019**

| | | 4/30/2018 |
|-------------|----------------------------------|----------------|
| | Amended | ACTUAL |
| | FY2018 | FY2018 |
| | <u>BUDGET</u> | <u>BUDGET</u> |
| 20-670-5101 | PROFESSIONAL | |
| 20-670-5102 | OTHER | |
| | Includes VC3, Financial Software | |
| 20-670-5103 | TESTING/ANALYSIS FEES | |
| | | 8,624 |
| | | 24,021 |
| | | 11,022 |
| | | <u>59,597</u> |
| | | <u>43,567</u> |
| 20-670-5301 | MAINTENANCE FACILITIES | |
| 20-670-5302 | MAINTENANCE EQUIPMENT | |
| 20-670-5303 | MAINTENANCE VEHICLES | |
| | | 700 |
| | | 7,530 |
| | | 7,877 |
| | | <u>37,175</u> |
| | | <u>16,107</u> |
| 20-670-5401 | LEASE | |
| | | - |
| | | - |
| 20-670-5501 | INSURANCE | |
| 20-670-5502 | COMMUNICATIONS | |
| 20-670-5507 | POSTAGE | |
| 20-670-5509 | PUBS SUBS DUES FEES | |
| 20-670-5510 | TRAVEL & TRAINING | |
| 20-670-5511 | PROGRAM/PROJECT COSTS | |
| | | 16,461 |
| | | 4,045 |
| | | 4,229 |
| | | 545 |
| | | 415 |
| | | 226,500 |
| | | 191,424 |
| | | <u>259,400</u> |
| | | <u>217,120</u> |
| 20-670-5604 | FUEL | |
| 20-670-5607 | JANITORIAL | |
| 20-670-5609 | UTILITIES | |
| 20-670-5610 | OFFICE | |
| 20-670-5611 | OTHER | |
| | | 500 |
| | | 500 |
| | | 669 |
| | | 1,966 |
| | | 10,694 |
| | | 37,750 |
| | | 13,329 |
| | | <u>147,339</u> |
| | | <u>147,339</u> |
| 20-950-5960 | DEBT SERVICE - PRINCIPAL | |
| 20-950-5961 | DEBT SERVICE - INTEREST | |
| | | 15,229 |
| | | 6,076 |
| | | 6,398 |
| | | 21,305 |
| | | 6,398 |
| | | <u>15,229</u> |
| | | <u>6,076</u> |
| | | <u>21,305</u> |
| 20-980-5975 | 200-510-000-930 TRANSFER | |
| 20-980-5975 | 200-510-000-935 TRANSFER | |
| | | 34,000 |
| | | 130,961 |
| | | 164,961 |
| | | - |
| | | - |
| | | <u>34,000</u> |
| | | <u>130,961</u> |
| | | <u>164,961</u> |
| | | - |
| | | - |
| | | <u>727,527</u> |
| | | <u>286,620</u> |

**CITY OF LIBERTY
BUDGET FISCAL YEAR 2018-2019**

4/30/2018
ACTUAL
FY2018
BUDGET

Amended
FY2018
BUDGET

| | | | |
|-------------|-------------------------------|----------------|----------------|
| 20-675-5101 | PROFESSIONAL | 9,000 | 8,624 |
| 20-675-5102 | OTHER | - | 21,335 |
| | Includes VC3, Incode Software | | |
| 20-675-5103 | TESTING/ANALYSIS FEES | 2,000 | 2,000 |
| | | <u>11,000</u> | <u>31,959</u> |
| 20-675-5205 | CRAMER/ROPER PROJECT | 55,900 | 46,658 |
| 20-675-5206 | INTER-MUNICIPAL AGREEMENT | 108,409 | 90,572 |
| | | <u>164,309</u> | <u>137,230</u> |
| 20-675-5301 | MAINTENANCE FACILITIES | 39,044 | - |
| 20-675-5302 | MAINTENANCE EQUIPMENT | 2,200 | 232 |
| | | <u>41,244</u> | <u>232</u> |
| 20-675-5403 | LEASE | 935 | - |
| | | <u>935</u> | <u>-</u> |
| 20-675-5501 | INSURANCE | 18,000 | 16,461 |
| 20-675-5502 | COMMUNICATIONS | - | 320 |
| 20-675-5505 | COLLECTION FEES | 5,000 | 3,938 |
| 20-675-5510 | TRAVEL & TRAINING | 1,000 | 415 |
| 20-675-5511 | PROGRAM/PROJECT COSTS | 337,500 | 219,308 |
| | | <u>361,500</u> | <u>240,442</u> |
| 20-675-5603 | EQUIPMENT/SMALL TOOLS | 17,000 | - |
| 20-675-5604 | FUEL | - | - |
| 20-675-5609 | UTILITIES | 2,500 | 1,435 |
| 20-675-5611 | OFFICE | - | 1,310 |
| 20-675-5611 | OTHER | 4,650 | 1,075 |
| | | <u>24,150</u> | <u>3,819</u> |
| 20-950-5960 | DEBT SERVICE - PRINCIPAL | 60,000 | - |
| 20-950-5961 | DEBT SERVICE - INTEREST | 2,604 | - |
| | | <u>62,604</u> | <u>-</u> |
| 20-980-5975 | 200-510-000-935 TRANSFER | 128,543 | - |
| | | <u>128,543</u> | <u>-</u> |
| | SEWER TOTAL | 794,285 | 413,682 |

CITY OF LIBERTY
BUDGET FISCAL YEAR 2018-2019

| | | |
|------------------------------|------------------|------------------|
| TOTAL WATER AND SEWER | Amended | 4/30/2018 |
| | FY2018 | ACTUAL |
| | BUDGET | FY2018 |
| | 1,521,812 | 710,303 |