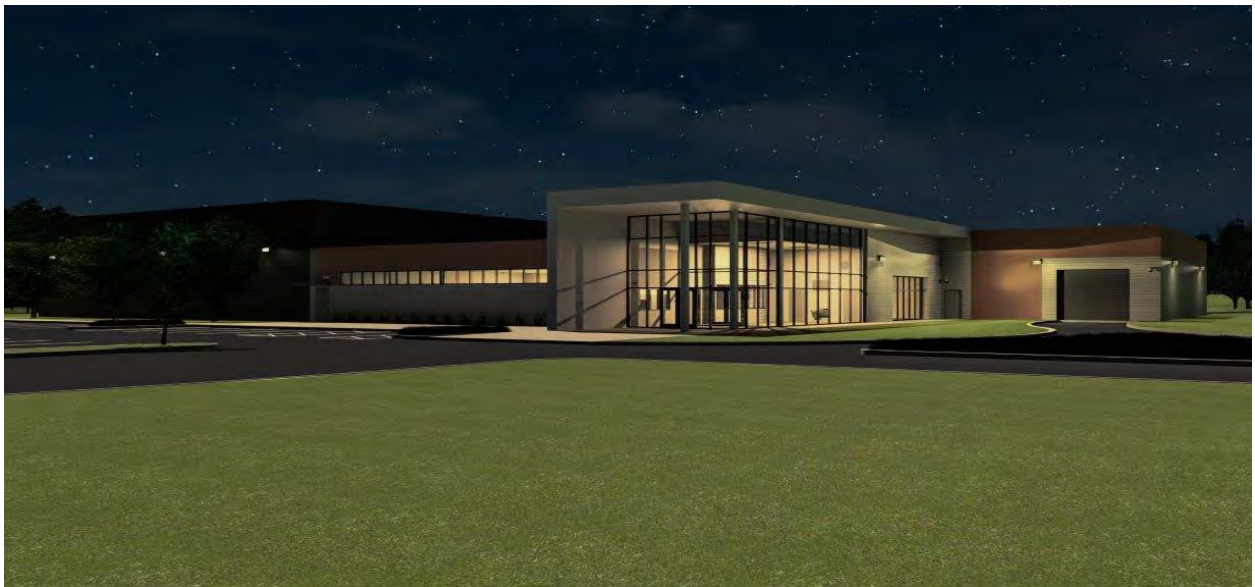


Pickens County, SC



Detention Center

Fiscal Year 2019 Budget

***PICKENS COUNTY
COUNTY COUNCIL***

***Roy Costner Chairman
Council District 4***



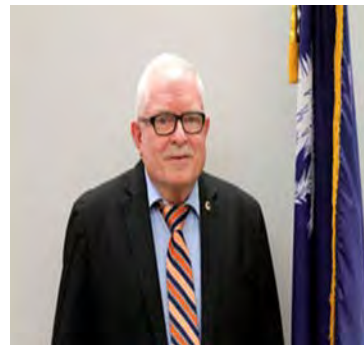
***Chris Bowers Vice-Chairman
Council District 5***



***Trey Whitehurst
Council District 2***



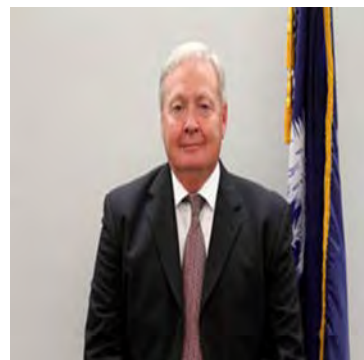
***R. Ensley Feemster
Council District 1***



***Wes Hendricks
Council District 3***



***Carl Hudson
Council District 6***



VISION

To strive to be a community identified by an exceptional quality of life, superior public health and safety, diversified economic opportunity, and a thriving natural environment.

The community will use collaboration and innovation to enhance the lives of those who live, work, and play in Pickens County.

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A Brief History of Pickens County

Pickens County, named for Revolutionary War hero Andrew Pickens, was Indian Territory until after the American Revolution. The first European settlers to the region were Indian traders. The present day counties of Pickens, Greenville, Anderson and Oconee were originally part of the Washington District created by the state legislature in 1791. Seven years later, the Washington District was divided into the Greenville and Pendleton Districts. In 1826, in response to the increasing population and poor transportation facilities, the legislature divided the Pendleton District into Anderson and Pickens Districts. After the Civil War, the South Carolina Constitutional Convention changed the term District to County and split the Pickens District in 1868. The western portion of the District became Oconee County.

The first Pickens District Courthouse was built on the Keowee River in what is now Oconee County. When the County was divided, a second Courthouse was built about 14 miles east of Keowee on forty acres of land donated by Elihu Griffin which became the town of Pickens, the County Seat. In 1892, a third Courthouse was built and with several renovations and additions, is still in use today.

During the 1870s, the County voted to issue bonds to construct 27 miles of the Atlanta and Charlotte Air Line Railroad (later called the Southern Railway) through the southern portion of the County. The towns of Easley, Liberty and Central grew up around the railroad and this southern portion is still the most densely populated part of the County. The nine miles of track from Pickens to Easley was completed in 1898.

In 1895, the County's first modern cotton mill was established in Cateechee. By 1900, Pickens County had two railroads, three cotton mills, four brickyards, two banks and thirty-seven sawmills. Until 1940, Pickens County remained primarily an agricultural and rural county, with most citizens involved in the growing of cotton or the making of cloth. By the end of World War II, manufacturing had replaced agriculture as the leading source of employment. By 1972, there were 99 manufacturing plants and the number of persons employed in manufacturing continued to increase throughout the 1970s. Although textiles continue to account for a large part of manufacturing employment, Pickens County has attracted other types of industry in an attempt to diversify the local economy. Since 1985, capital investments of over \$406 million have created over 2,800 new jobs in Pickens County. The County has recently constructed two new wastewater treatment plants in order to provide capacity for additional economic growth; also, an Industrial Park has been developed, attracting new industry.

In addition to manufacturing, education and tourism have contributed to the economic growth of Pickens County. Clemson University, founded in 1889 by a bequest of Thomas Green Clemson as an agricultural college, has an enrollment of over 24,000 students and employs over 4,800 staff and faculty. Lakes Jocassee, Keowee and Hartwell, as well as the mountains in the northern section of the County, provide numerous opportunities for recreation and attract a growing number of tourists. Several upscale communities have been developed around the lakes. For those interested in outdoor activities, Pickens County offers golfing, hunting, fishing, boating, horseback riding, camping and hiking. Due to the variations in climate and terrain, the County hosts an incredible variety of plants and animals. The Department of Natural Resources lists over 140 rare, threatened or endangered species within Pickens County.

Pickens County remains committed to balancing economic growth with environmental responsibility to ensure the County remains a great place to work, live and visit.

Pickens County

Established – 1868

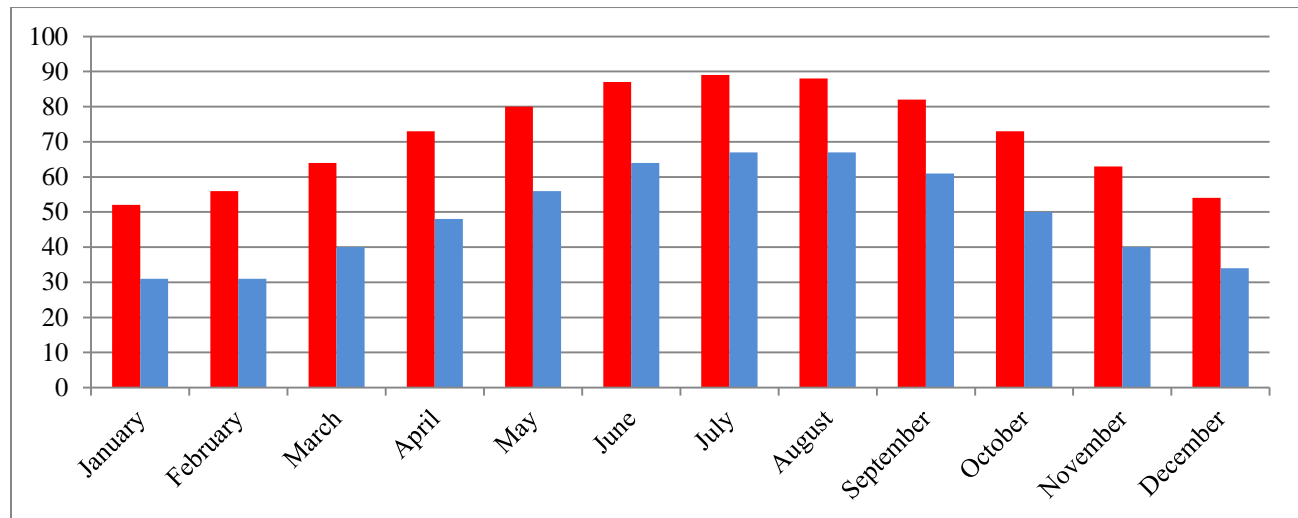
County Seat – City of Pickens

Form of Government – Council – Administrator

Area – 497 Square Miles

Climate

Average Minimum Temperature	49.3F	Average Annual Temperature	60.6F
Average Maximum Temperature	71.9F	Average Annual Precipitation	54.3"



Elevation

Range: 600-3,548 feet above sea level
 Average: 1,200 feet above sea level

Elections

Registered Voters	73,940
Number of Voters-Last General Election	49,491
Percentage Voting	66.9%
Voter Precincts	70
Number of Representatives-State	4
Number of Senators-State	2

Population Trends and Projections

1990	93,894
2000	110,757
2010	119,224
2015	121,493
2020	135,920

Land Use

	Square Miles	
Rural	425	86%
Urban	72	14%

Population by Municipality (2010)

Central	5,159
Clemson	13,905
Easley	19,193
Liberty	3,269
Norris	813
Pickens	3,126
Six Mile	675
Unincorporated	72,284

Households (2010)

Family	29,540	65.3%
Non-Family	15,688	34.7%
With Children under 18 years	13,555	30.0%
With Persons over 65 years	11,488	25.4%
Average Household Size Owner Occupied:	2.52	
Average Household Size Renter Occupied:	2.40	
Average Family Size:	3.0	

Rank: 14 out of 46 counties in South Carolina
 Population Density: 222.9 per square mile

Gender Composition (2010)

Males	59,553	50%
Females	59,671	50%

Age Composition (2010)

Under 5 years	6,429	5.4%
5-19 years	25,096	21.0%
20-24 years	14,757	12.4%
25-44 years	27,408	23.0%
45-64 years	29,541	24.8%
65 and older	15,993	13.4%

Age Composition (2010)

0-17 years	24,287	20.4%
18 and over	94,937	79.6%

Median Age (2010)

United States	37.2 years
South Carolina	37.9 years
Pickens County	34.9 years

Housing Units (2010)

Owner Occupied	31,161	68.9%
Renter Occupied	14,067	31.1%
Vacant-Seasonal Use	1,355	2.6%
Vacant-For Rent	1,609	3.1%
Vacant-For Sale	783	1.5%
Vacant-Other	2,269	4.4%
Homeowner Vacancy Rate:		2.4%
Rental Vacancy Rate:		10.2%

Index Crime Rate

Year	Pickens County	South Carolina	United States
2013	2,224.0	4,139.3	3,102.7
2014	1,976.0	3,958.0	2,961.6
2015	1,867.0	3,797.8	2,859.6
2016	1,868.0	3,745.6	2,837.0

(Per 100,000 of Population)

Education**Public Schools**

The Pickens County School District is South Carolina's fifteenth largest district with an enrollment of 16,300 students in 14 elementary, 5 middle, 4 high schools and 1 career and technology center. Test scores are consistently above the state and national average on most measures. All public schools are fully accredited and all teachers are fully accredited by the South Carolina Department of Education.

Post-Secondary Enrollment (Fall 2017)

Clemson University	24,386
Southern Wesleyan University	1,880
Tri-County Technical College	6,069

Private and Parochial Schools (2017)

Number of schools	7
Kindergarten Enrollment	122
Grades 1-8 Enrollment	215
Grades 9-12 Enrollment	80

Highest Educational Attainment (Adults over 25)

Less than 9 th Grade	4.8%
Attended High School	9.8%
High School Diploma	34.6%
Attended College	18.8%
College Degree	32.0%

Pickens County Library System (2016)

Headquarters	1
Branches	3
Number of Registered Users	96,732
Library Holdings	240,497
Annual Public Service Hours	12,064

Public Safety

Pickens County operates EMS stations in Easley, Liberty, Pickens, Central, Dacusville, Six Mile and Holly Springs. The County's Emergency Management Department prepares and maintains Emergency Operations Plans to cope with potential problems such as natural disasters, hazardous material release and terrorist events.

Emergency Medical Services (2017)

EMS Stations	8
Employees (full-time)	58
Employees (part-time)	31
Advanced Life Support Calls	9,485
Basic Life Support Calls	6,716

Sheriff's Office (2017)

Sworn Employees	98
Non-Sworn Employees	39
Total Calls for Service	70,088
Criminal Calls Dispatched	48,317
Inmates Processed	3,709
Warrants Issued	3,503

Emergency Management (2017)

Rescue Stations	5
Rescue Personnel (Volunteers)	66
Rescue Calls	1,710
HazMat Team Members	21
Water Response Team	39
CERT Team Members	16

Fire Service

Fire Districts	13
Volunteers (approx.)	152
Paid Firefighters	64

Solicitor's Office (2016)

Criminal Court Cases	4,290
Civil Court Cases	1,470

<u>Fire District</u>	<u>ISO Rating</u>	<u>Residential Fee</u>	<u>Millage Rate</u>
Crosswell	4/4X	\$130.00	-
Dacusville	5/10	\$98.00	-
Pumpkintown	5/9	\$158.00	-
Holly Springs	8/8X	\$70.00	-
Shady Grove	3/3X	-	15.7
Pickens Rural	4/4X	\$140.00	-
Six Mile	6	\$100.00	-
Keowee Springs	3	-	52.5
Keowee Vineyards	4	-	51.4
Easley Rural	2/9	\$81.00	-
Rocky Bottom	9	\$40.00	-
Liberty	3/3X	\$156.00	-
Central Rural	3/3X	\$72.50	-

Public Works

The County operates eight recycling centers. Items recycled include plastic, glass, paper, cardboard, metal, clothes, petroleum products, batteries and tires.

<u>Solid Waste</u>	<u>Tons</u>	<u>Percent</u>	<u>Transportation</u>	
Household	43,152	56%	County Roads	654 miles
C&D Landfill	20,198	26%	State Primary Highway System	234 miles
Incinerator	6,593	8%	State Secondary Highway System	477 miles
Recycled	7,465	10%	County Bridges	75
			Pickens County Airport Runway	5,002 feet

Economic Characteristics

Economic growth in Pickens County is generated by three major sources: manufacturing, education and tourism. Manufacturing is the primary growth source, particularly in Easley, Liberty and Pickens, with approximately 130 manufacturing plants. Clemson University plays a major role in the local economy employing over 4,800 faculty and staff.

<u>Annual Average Non-Agricultural Labor (2016)</u>			<u>Building Permits Issued</u>		
			<u>Year</u>	<u>Number</u>	<u>Value</u>
Manufacturing	5,796	16%	2013	667	\$ 87,691,089
Mining & Construction	1,080	3%	2014	739	\$ 91,374,110
Transportation & Public Utilities	302	1%	2015	799	\$118,568,750
Wholesale & Retail Trade	5,856	17%	2016	732	\$104,568,874
Finance, Insurance & Real Estate	804	2%	2017	830	\$148,404,160
Services	12,540	36%			
Government	8,928	25%			

Median Family Income

2012	\$41,947
2013	\$41,788
2014	\$42,641
2015	\$41,459
2016	\$43,531

Per Capita Income

<u>Year</u>	<u>Pickens County</u>	<u>South Carolina</u>	<u>United States</u>
2012	30,670	35,461	44,266
2013	31,248	35,472	44,438
2014	32,419	36,677	46,049
2015	33,911	38,302	48,112
2016	34,835	39,527	49,204

Unemployment Rates

<u>Year</u>	<u>Pickens County</u>	<u>South Carolina</u>	<u>United States</u>
2012	8.9	9.2	8.1
2013	7.2	7.6	7.4
2014	6.2	6.4	6.2
2015	5.8	6.0	5.3
2016	4.8	4.8	4.9

Gross Retail Sales

2012	1,918,390,000
2013	2,001,476,000
2014	2,100,048,000
2015	2,197,224,000
2016	2,158,536,000

New and Expanded Industry

<u>Year</u>	<u>Total Jobs</u>	<u>Total Investment</u>
2012	15	5,000,000
2013	125	15,000,000
2014	-	-
2015	15	5,000,000
2016	273	31,400,000

Taxes

State Personal Income Tax Range	3%-7%
State Corporate Income Tax	5%
Retail Sales & Use Tax	6%
Local Option Sales Tax	1%
Accommodations Tax	3%
Local Tourism Development Fee	1%
Admissions Tax	5%
No Tax on Inventories or Intangibles	
No State Property Tax	

Base County Property Tax Millage Rate

County Operations	56.6
County Bonds	7.3
County Sewer	2.0
Tri-County Tech	2.6
Pickens County Library	6.3
Keowee Vineyards	51.4
Keowee Springs	52.5
Shady Grove	15.7

Assessed Property Values

<u>Year</u>	<u>Real Property</u>	<u>Personal Property</u>	<u>Total Value</u>
2012	346,468,573	105,416,061	451,884,634
2013	349,020,293	112,959,999	461,980,292
2014	342,164,203	116,892,926	459,057,129
2015	346,996,026	121,233,803	468,229,829
2016	354,537,030	123,891,044	478,428,074

Ten Largest Taxpayers 2016-2017 Fiscal Year

1. Duke Energy
2. Blue Ridge Electric
3. BellSouth Telecommunications
4. Reliable Automatic Sprinkler
5. Shaw Industries Group
6. Breckenridge Group Clemson SC
7. Cellco Partnership DBA Verizon
8. Ibrahim Family Trust LLC
9. Pacesetter Inc
10. Keowee River Club LLC

Fees & Charges

Sheriff

Records Check	\$ 5.00
Civil Process	\$15.00
Execution of Judgments & Foreclosures	\$25.00
Sheriff's Sale Fee	7 ½% 1 st \$500.00, 3% thereafter
Scrap Metal Permits	\$10.00 (If permit lost and replacement needed)
Sex Offender Registry	\$150.00/year (SLED \$50.00; County \$100.00)
Additional Hours for Events (per hour)	\$30.00 (Clemson games \$40.00)
Housing of Prisoners	\$65.00

Probate Court

Marriage License	\$35.00 (State \$20.00; County \$15.00)
Marriage Ceremony	\$25.00

Road Maintenance Fee

Motorized Vehicles	\$20.00 (exceptions are manufactured homes and any vehicle registered to a church that is authorized an exemption by the South Carolina Department of Revenue and Taxation)
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Emergency Medical Services

Basic Life Support Transport (Non-urgent Response)	\$310.00
Basic Life Support Transport (Urgent Response)	\$520.00
Advanced Life Support Level 1	\$620.00
Advanced Life Support Level 2	\$875.00
Basic Life Support Non-transport Charge	\$125.00
Advanced Life Support Non-transport Charge	\$185.00
Advanced Life Support – Helicopter Transfer	\$500.00
Loaded Transport Mileage Per Mile Charge	\$ 9.50
Additional Hours for Events (per hour)	\$100.00

Mile Creek Park

Visitor Parking Fee (Per Day Per Vehicle)	\$ 5.00
Annual Pass (Per Vehicle)	\$35.00
Picnic Shelter Fee	
Half Day (9:30AM - 3:30PM or 4PM - 10PM)	\$30.00
All Day	\$55.00
Camping Fee (Per Night)	
Waterfront Sites	\$25.00
Interior Sites	\$20.00
Primitive Area (Tents Only, No Discounts)	\$10.00
Discount for Seniors (65 & Older) & Disabled	\$ 3.00
Off-Season Rate (Per Night, November 1 – March 1)	
All Sites in Main Campground	\$12.00
Primitive Sites	\$ 8.00
Cabin Rental Fee (Per Night)	
6 Person Cabins	\$125.00
4 Person Cabins	\$110.00

Register of Deeds

Microfilm (All Sizes)	\$.25 pg
Photocopy (All Sizes)	\$.25 pg

Information Systems

Cama Data (Microsoft Access Format)	\$ 60.00
Annual Lender Payment Files (ASCII Format)	\$250.00
Fees for County Hardcopy Report Products Report (Letter Size)	\$.25 pg

Planning Department

Sign Application Fee	\$ 20.00
Billboard Sign Fees	
Initial permit fee for relocating existing billboard	\$200.00
Annual renewal fee for billboards	\$100.00
Communications Tower Permit Fee	\$200.00
Site Plan Review Fee	\$ 40.00 minimum plus \$10.00 per 1,000 square feet of gross floor space over 2,000 square feet with a maximum of \$500.00
Junkyard Permit Fees	
Initial permit fee	\$125.00
Annual renewal permit fee	\$100.00
Sexually Oriented Business Fees	
Application fee	\$250.00
Annual License fee	\$1,000.00
Annual Employee Registration fee	\$500.00 per employee per year
Appeal fee	\$ 50.00
Variance Request Fee	\$ 50.00
Development Standards Ordinance	\$ 15.00
Pickens County Comprehensive Plan	\$ 20.00

Building Codes

Commercial Building/manufactured homes/electrical/gas/mechanical/plumbing permits

<u>Total Value</u>	<u>Fee</u>
\$1 - \$ 8,000	\$50.00
\$8,001 – \$ 50,000	\$5.00 per thousand for each \$1,000 over the minimum fee
\$50,001 – \$ 100,000	\$260.00 for first \$50,000 plus \$4.00 per each additional \$1,000 or fraction thereof
\$100,001 – \$ 500,000	\$460.00 for first \$100,000 plus \$3.00 per each additional \$1,000 or fraction thereof
Over \$500,000	\$1,660.00 for first \$500,000 plus \$2 per each additional \$1,000 or fraction thereof

For single family residential permits, these factors apply in determining project valuation

Heated	\$94.76 per square foot
Garage, Utility, Miscellaneous	\$38.24 per square foot
Unfinished	\$16.80 per square foot
Porches	\$12.00 per square foot

For permitting fee determination, the higher of the contractor’s valuation or valuation using the factors listed above will apply.

Re-inspection Fee	\$50.00
Moving Fee (for the moving of any building or structure)	\$100.00

Demolition Fees

0 - 100,000 cubic feet	\$50.00
100,001 cubic feet and over	\$0.50 per 1,000 cubic feet
Manufactured Home Decal	\$5.00
Manufactured Home Moving Permit	\$5.00

Plan Review/Plan Checking Fees:

When the valuation of the proposed construction exceeds \$1,000 and a plan is required to be submitted, a plan review fee shall be paid to the building official at the time of submitting plans and specifications for checking. Said plan review fee shall be equal to one-half of the building permit fee as set for in the table above. Such plan review fee is in addition to the building permit fee.

Penalties:

Where work for which a permit is required is started or proceeded prior to obtaining said permit, the fees herein specified shall be doubled, but the payment of such double fee shall not relieve any persons from fully complying with the requirements of this code in the execution of the work nor from any other penalties prescribed herein.

GIS Mapping

Items Processed through the Open Data Site	No Charge
Items Processed Manually:	
Planimetric Layers, e.g. Streets, Hydrology	\$ 25.00
Topography – Digital Terrain Models	\$100.00
Parcel Layer	\$ 60.00
Black and White Digital Orthophotography	\$100.00
Black and White Digital Orthophotography (Single Tile)	\$ 5.00
True Color Digital Orthophotography	\$300.00
True Color Digital Orthophotography (Single Tile)	\$ 15.00
Color or High Density Plots of “Whole County” or Partial County Type Maps	
Letter or Legal Size	\$ 3.00
Ledger Size (11 x 17)	\$ 5.00
Large Format Paper (Greater than 11 x 17)	\$ 8.00
Color or High Density Plot of Tax Map	
Large Format only (30 x 36)	\$ 8.00
Copies From Existing Hardcopies (Aerials Included)	\$.50 per square foot

Solid Waste

Animal Waste 1	\$ 35.00 per ton
Animal Waste 2	\$ 5.00 each
Commercial Waste	\$ 47.00 per ton
Construction & Demolition Waste (Business)	\$ 35.00 per ton
Concrete, Brick, Block, Rock, Dirt, Asphalt	\$35.00 per ton
Creosote, Arsenic Treated Wood	\$ 35.00 per ton
Shingles	\$ 35.00 per ton
Brush/Pallet Waste (Business)	\$ 29.50 per ton
Brush Waste (Residential)	No Charge
Residential Waste	No Charge
Construction & Demolition Waste (Residential)	No Charge up to 400 lbs
Tire 1	\$ 1.50 each
Tire 3	\$ 80.00 per ton

Landfill User Fee	
Norris	\$ 8.75 per month
Six Mile	\$ 17.50 per month
Central	\$1,137.50 per month
Liberty	\$1,219.17 per month
Clemson	\$4,687.09 per month

Vehicle Maintenance

Hourly Maintenance Charge	\$50.00
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Public Service Commission

Wastewater Impact Fee	
18-Mile Creek Basin	\$2,340.00 per 400 gpd
12-Mile Creek Basin	\$2,340.00 per 400 gpd
Crayton Creek Basin	\$4,508.00 per 400 gpd
Volume Charges (billed monthly)	
Base Charge (metered potable water)	\$5.39 per 1,000 gallons
Administrative Fee	\$0.58 per 1,000 gallons
Collection System Charge	\$1.05 per 1,000 gallons
Septage Receiving Fee	
First 1,000 gallons	\$98.00
Additional Septage	\$9.80 per 100 gallons
Testing Fee	\$10.00 per load
Neutralization Fee	\$100.00
Industrial Pretreatment Program Administrative Fee	
Significant Industrial User	\$884.00 per quarter
Commercial High-Strength Waste Surcharge	\$0.31 per pound of BOD/COD

Airport

Box Hangar	\$750.00-\$810.00/month
T-Hangar	\$250.00-\$295.00/month
Tie-Down	\$ 25.00/month
After Hours Call-Out	\$ 50.00/hour
Ramp Fee	\$ 50.00/hour
Fuel	
(below prices as of 3-20-18)	
JetA	\$4.85 per gallon
100LL Full Service	\$4.89 per gallon
Self Serve	\$4.49 per gallon
Oil	5% above cost
Flight School	2% of sales per month

Museum

Membership Dues			
Student	\$10.00	Contributor	\$100.00
Senior Citizen	\$20.00	Director	\$250.00
Individual	\$25.00	Patron	\$1,000.00
Family	\$50.00	Benefactor	\$2,500.00
Tuition for Classes/Workshops		Prices Vary by Class	
Gift Shop Items		Prices Vary by Item	

Library

Photocopy				
Black & White	\$0.15	pg	Color	\$0.50 pg
Fax				
Incoming	\$0.15	pg	Outgoing	\$1.00 pg (\$10.00 max up to 50 pgs)
Late Fees				
DVDs				\$.50 per day per video, max of \$5.00 each
Other Materials				\$.10 per day per item, max of \$5.00 each
Replacement Library Cards				\$2.00
Out of County Library Cards				\$10.00

Freedom of Information Act (FOIA) Requests

Copy	\$1.00 for first page, \$0.25 each additional page
Staff Research	\$5.00 minimum (Additional research, as needed: gross hourly rate of the staff member required to adequately perform the search for, and copying of records.)

Hagood Mill

Parking Fee (for 3 rd Saturday events)	\$5.00
Tuition for Classes/Workshops	Prices Vary by Class
Gift Shop Items	Prices Vary by Item

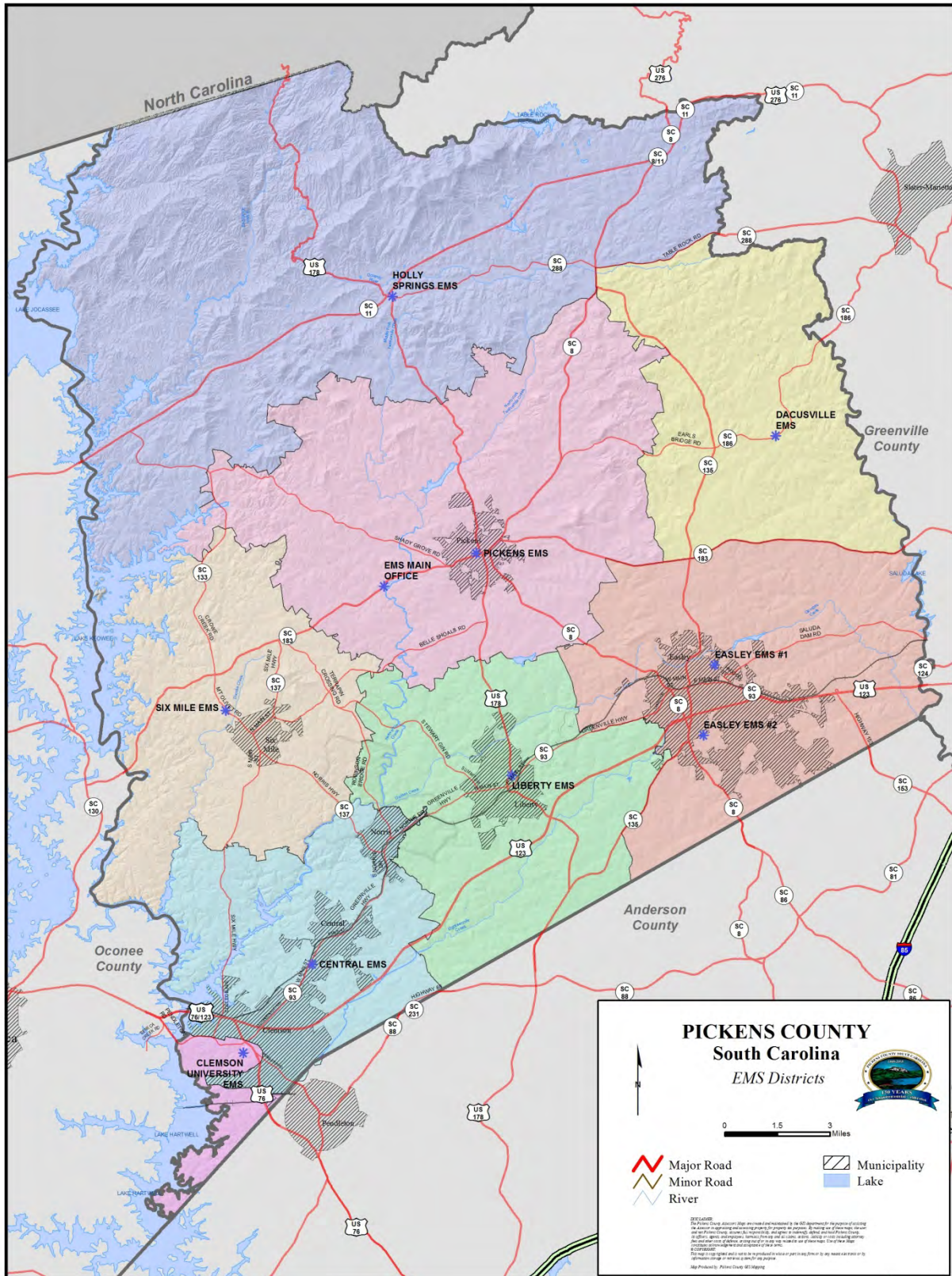
Coroner

Burial, Routing, & Transit Permit (after hours & weekends)	\$ 10.00
Cremation Permit	\$ 30.00
Autopsy Request	\$100.00

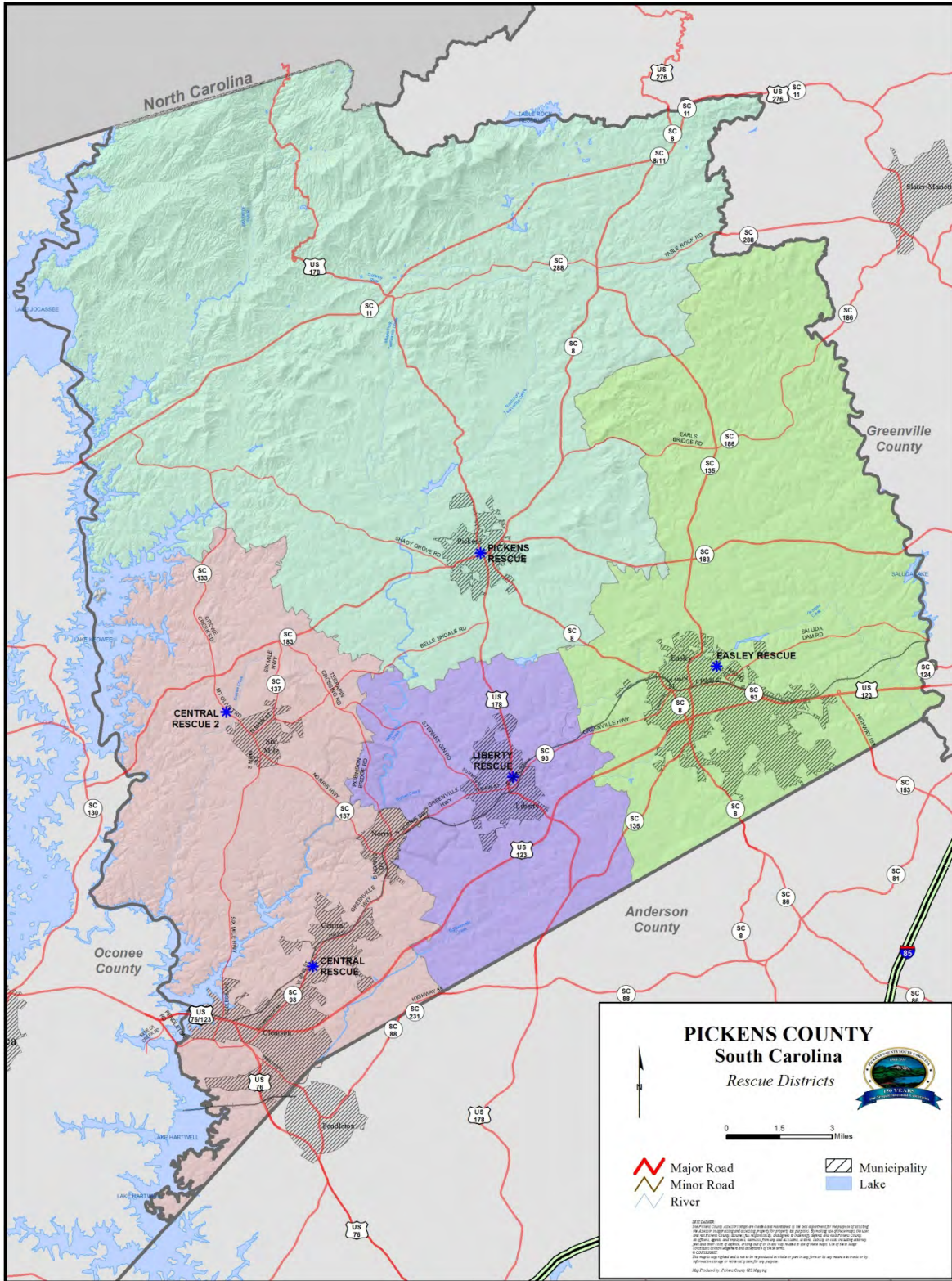
Fire Districts

Residential Fee	
Crosswell	\$130.00
Dacusville	\$98.00
Pumpkintown	\$158.00
Holly Springs	\$70.00
Shady Grove	-
Pickens Rural	\$140.00
Six Mile	\$100.00
Keowee Springs	-
Keowee Vineyards	-
Easley Rural	\$81.00
Rocky Bottom	\$40.00
Liberty Rural	\$156.00
Central Rural	\$72.50

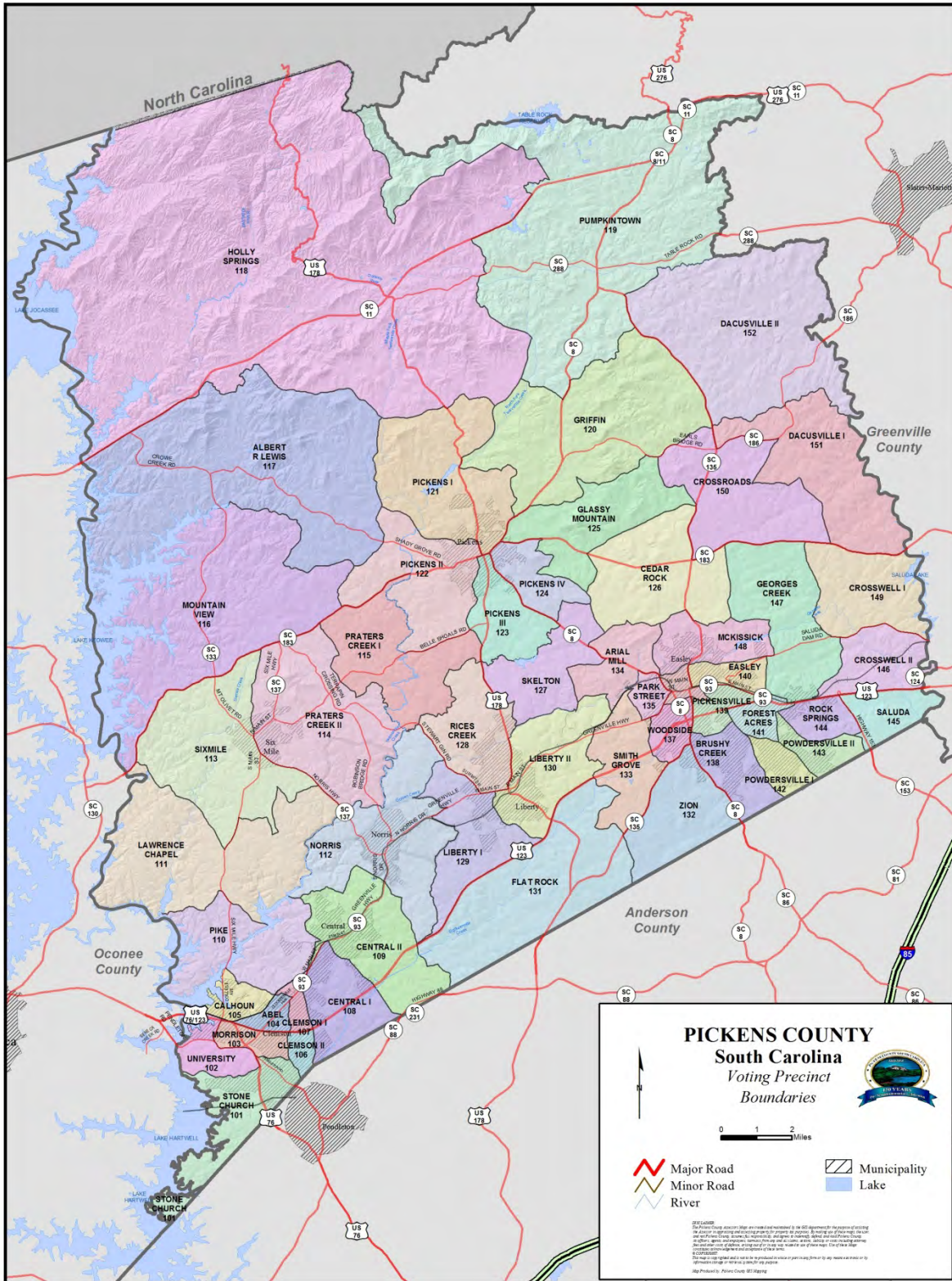
EMS STATIONS



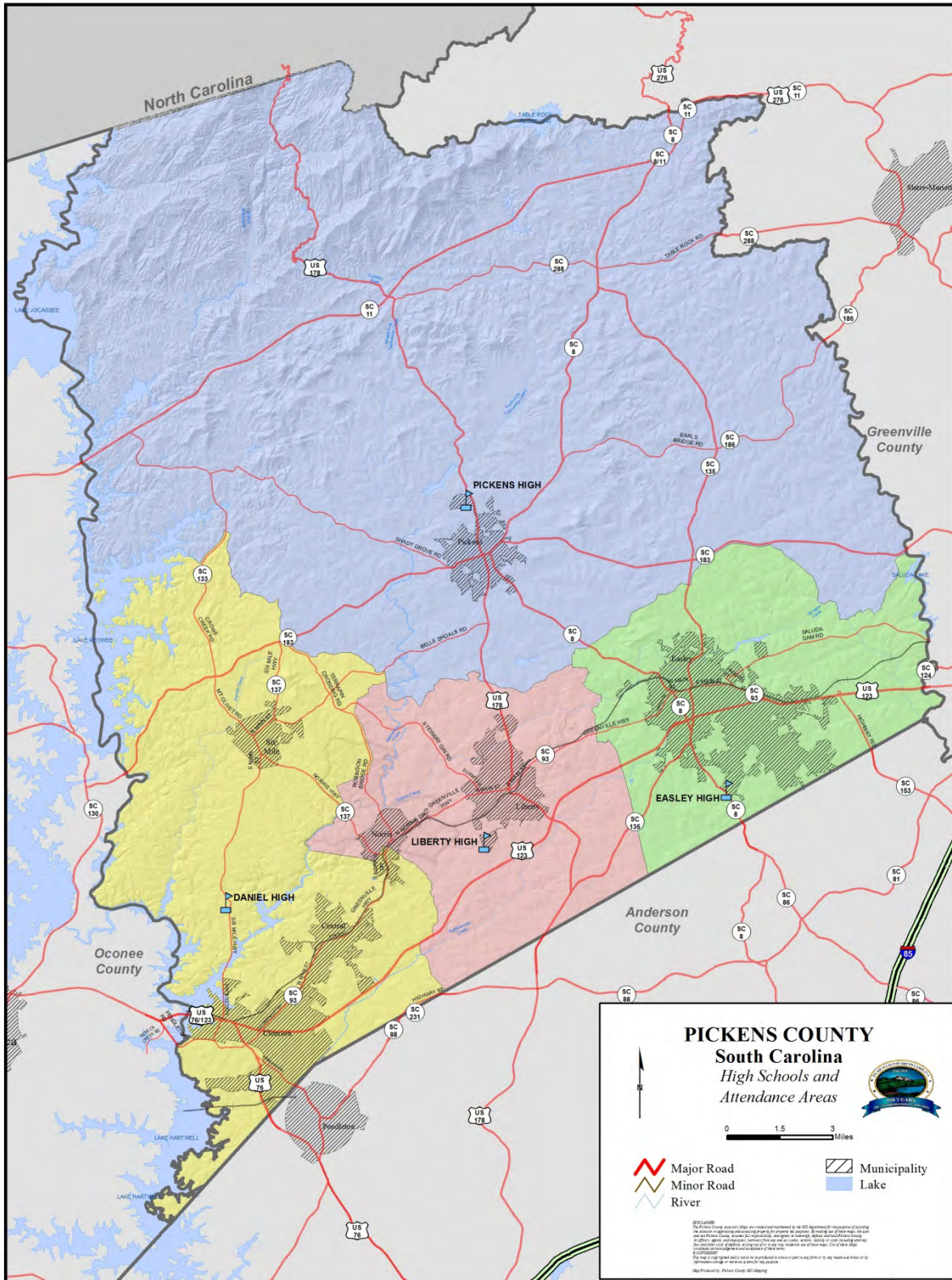
RESCUE SQUAD STATIONS



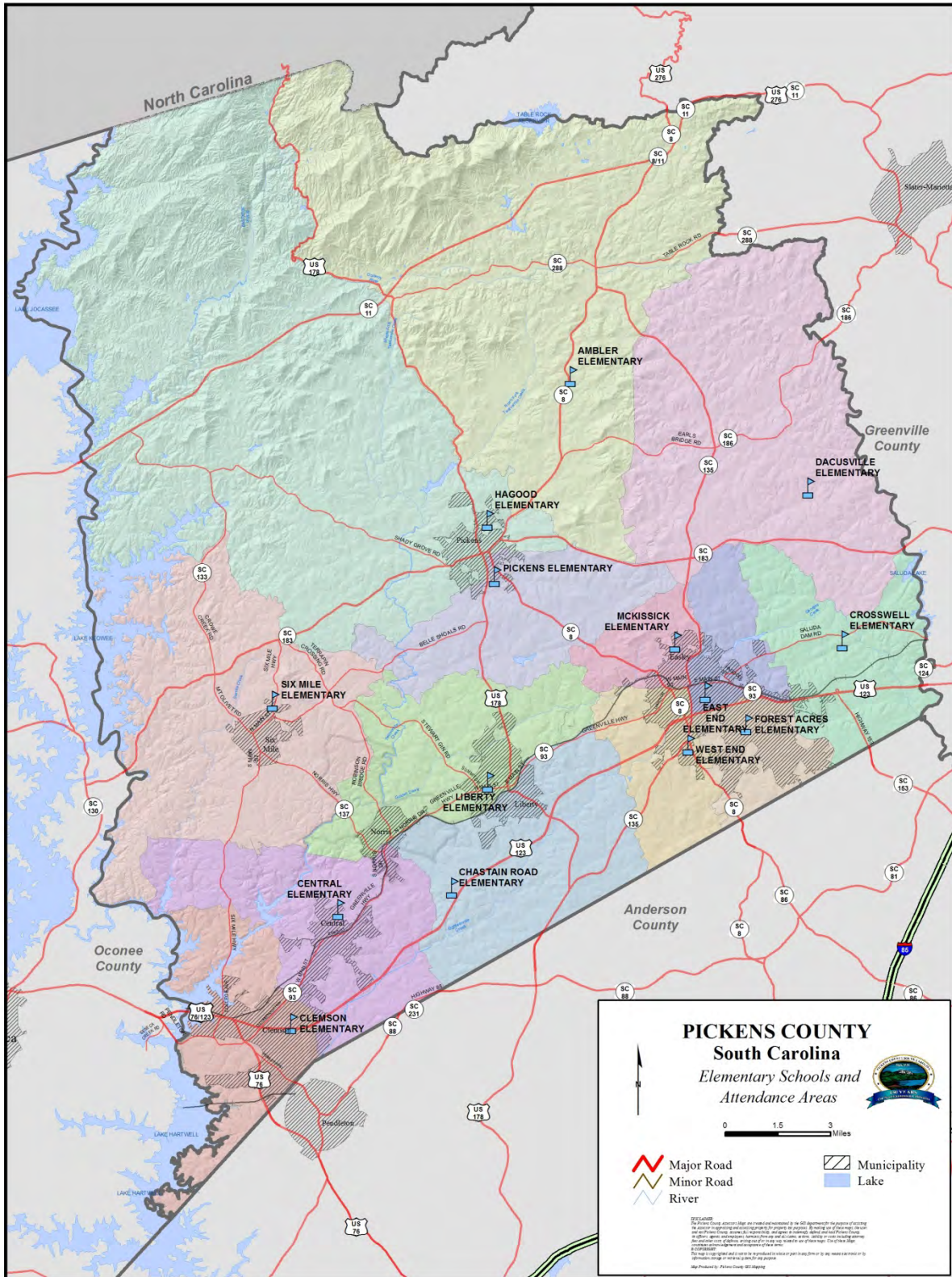
VOTING PRECINCTS AND BOUNDARIES



SCHOOL DISTRICT HIGH SCHOOL AREAS



SCHOOL DISTRICT ELEMENTARY SCHOOL AREAS



THE BUDGET PROCESS

Viewed as an annual financial plan for the County, the purpose of this document is to detail the appropriations necessary with respect to the county services provided and to accurately reflect the sources of revenue used to fund those activities. To that regard, all funds that receive annual appropriations by the County Council have been accounted for through this document. The County's fiscal year runs from July 1 through June 30, with the official fiscal year taken from the year ending date. As an example, this document is prepared for the year July 1, 2018, through June 30, 2019, thereby being the fiscal year 2019 Budget.

Responsibility for the authorization and approval of funding rests with the Budget Team comprised of the County Administrator, Accountant and the Director of Finance. The Budget Team maintains the primary responsibility for ensuring that County Council's objectives are examined for available funding and departments' requests to fund initiatives are in alignment with the mission and goals of the County. Further, this team performs a detailed review of both revenue and expenditures in order to produce a recommended budget for County Council to review and approve.

Budget preparation, analysis and reporting is managed and facilitated on an annual basis by the Department of Finance. Included within those responsibilities is the annual budget process which eventually results with the publication of the budget document consisting of the Annual Operating and Capital Budget.

The County's budget process begins in January with the disbursement of information to each respective department and outside agencies. This process is conducted by the Department of Finance providing the budget calendar, necessary documentation, training and information to each department. During the month subsequent to the disbursement of information to each department, departments submit their budget request including personnel requests, operating costs and capital items to the Department of Finance by the end of the month. The data is completed and assembled into a central repository. Distribution of this information is sent to each member of the Budget Team.

From this point, a series of meetings occur starting with the Budget Team meeting with each department. The Budget Team meets to discuss the initial budget requests. During this time, department directors present any new budget requests, initiatives or programs and discuss any new potential revenue sources from their department. In early March, the Director of Finance analyzes previous and current revenue trends for recommendations on the following year revenue estimates. In early April, workshops are held with Council and the Council debates and requests revisions to budget requests with the entire process ending in presentations to the citizenry through public hearings and final Council adoption via an ordinance in June.

The budgetary level of control resides at the departmental level; therefore, after appropriation, reallocation of appropriated budgets is allowable within the respective departments with a few exceptions. In order to amend the budget, a department director submits a budget adjustment form to the Department of Finance. Finance staff reviews the adjustment for policy compliance and forwards to the County Administrator's office for final approval. Items budgeted under machinery and equipment cannot be used for purposes other than those specified when the budget was adopted.

Transfers between departments within the same fund require County Council approval by ordinance. Transfers between funds require County Council approval by ordinance. Increases in total appropriations require County Council approval by ordinance.

Capital Budgeting

The Capital Project Fund is used to accumulate resources available and expenditures approved for items that have an estimated life of five or more years and with an anticipated cost of \$75,000 or more. In providing additional detail on the criteria of operating vs. capital, projects that are appropriated may be continuations of previously completed projects. Projects resulting in improvements to enterprise or funds are paid directly from those funds.

The majority of the County's capital projects are financed on a pay-as-you-go basis. The financing mechanism for pay-as-you-go capital is an inter-governmental fund transfer originating from the General Fund. Appropriations for the transfers are made primarily from undesignated/unreserved fund balance. Additional revenue sources include State Department of Transportation funds for qualified street/highway improvements, grants and interest earnings. As a matter of practice, the County does not customarily enter into contracts creating improvement districts for citizens whereby a re-payment is required for capital work to be completed. These types of projects customarily are qualified as the responsibility of the appropriate party.

Newly identified capital projects are accumulated throughout the year and are added to the "unfunded" project list. Each of these unfunded projects is prioritized on an on-going basis to allow for direct funding when available. The annual budget process appropriates project-specific items, as funding is available. When funded capital projects are completed, any remaining balance is transferred to an unallocated capital project account. Routinely, Council discussions apply unfunded budgetary appropriations to projects with the highest priority for the funding available. The annual budget document includes a summary page for each newly funded capital project in fiscal year 2019, providing a project scope, financial operating impact and specific funding source.

Budgeting by Funds

In the early 1900's, state and local governments often used separate bank accounts, commonly known as funds, to control resources set aside for specific purposes. This has evolved into modern day fund accounting used for the purposes of controlling governmental monetary resources that are legally restricted or earmarked for special purposes. Financial reporting treats each government as a collection of separate funds rather than one single entity. For this reason, government budgets are prepared using the fund structure. The Governmental Accounting Standards Board defines a fund as:

A fiscal and accounting entity with a self-balancing set of account recording cash and other financial transactions, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

There are basically three groups of funds in governmental accounting:

- Governmental Funds – accounts for activities supported by taxes, grants and similar resources and include most governmental functions; fund types include general, special revenue, capital projects, debt service and permanent.
- Proprietary Funds – accounts for activities similar to those often found in the private sector; fund types include enterprise and internal service funds.
- Fiduciary Funds – accounts for assets not available to support the government's programs that are held in a trustee or agent capacity; fund types include private-purpose trust, pension and other employee benefit trust, investment trust and agency funds.

General Fund

The General fund is a fund type of its own. It is the principal operating fund of a government and is typically used to account for most of a government's operations unless there is a compelling reason to report them in some other fund type. The General fund uses the modified accrual basis of accounting and budgeting.

Debt Service Funds

Debt Service funds are used to account for accumulations of resources that will be used to pay debt obligations of the general government. Pickens County has eight Debt Service funds, which uses the modified accrual basis of accounting and budgeting.

Capital Projects Funds

Capital Projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities. The County has one Capital Project fund to account for all general capital projects. Appropriations in the Capital Projects fund are presented in the Capital Projects Section.

Special Revenue Funds

Special Revenue funds are used to account for specific revenue sources that can only be legally spent for designated purposes. All Special Revenue funds use the modified accrual basis of accounting and budgeting. The County uses 21 Special Revenue funds, which are discussed below:

Tri-County Technical College Fund: This fund is used to account for monies remitted to Tri-County Technical College. Millage is assessed to help fund operations and debt service of the College that is partially funded by three counties in the upstate area.

Library Fund: This fund accounts for the levy and collection of a millage upon all taxable property within the County. Funds received are used to help fund operations of the four Libraries within the County.

Victim Advocate Fund: This fund accounts for revenues received from a state-mandated fee and for the activities mandated by the statute that established the fee. These include services provided to the victims and witnesses of crime perpetrated in the County.

Emergency 911 Fund: Established to account for funds received from users of the Emergency 911 System, these funds are to be used for expenditures necessary to maintain the County's emergency call center. Operationally, this fund is a department within Public Safety, specifically the Sheriff's Department and collects revenues from wired and wireless communication providers on a monthly basis.

Rural District Fire Funds: Established to account for monies collected from citizens to provide fire protection in the unincorporated areas of the County. Currently there are twelve fire districts located within the County. There are nine districts charging a fire fee on each dwelling within the fire district and three fire districts charging a tax on all assessed property within each fire district.

Accommodation Tax Fund: This fund accounts for the County's receipts from the two percent (2.0%) tax levied on rental of transient accommodations within the County limit. According to statutory provisions these funds are used for the promotion of tourism and the arts.

Tourism Fee Fund: This fund is used to account for the County's portion of a fee imposed locally on hotels, motels, etc. for promotion of tourism. The fee is equal to one percent (1.0%) of "the rental or charges for any rooms, campground spaces, lodgings or sleeping accommodations furnished to transients by any hotel, inn, tourist court, Bed and Breakfast, tourist camp, motel, campground, residence or any place in which rooms, lodging or sleeping accommodations are furnished to transients for consideration in the County. This fee does not apply to any facilities consisting of less than 6 sleeping rooms, contained on the same premises, which is used as an individual's place of abode. The gross proceeds derived from the lease or rental of sleeping accommodations supplied to the same person for a period of ninety continuous days is not considered proceeds from transients."

Road Maintenance Fee Fund: This fund is used to account for the County's receipts from a \$20.00 fee on all owners of every vehicle, required to be registered and licensed in the County by the state Department of Public Safety-Division of Motor Vehicles. The proceeds of such funds shall be specifically used to maintain and improve the county road system as well as to pay for the debt service on any outstanding general obligation bond issued for county road improvements.

Recreation Fund: This fund is used to account for monies that are transferred from the General Fund to be used for capital improvements to each of the Recreation departments within the County. Each recreation organization must acquire the County's recognition as a qualified recreation department to be eligible.

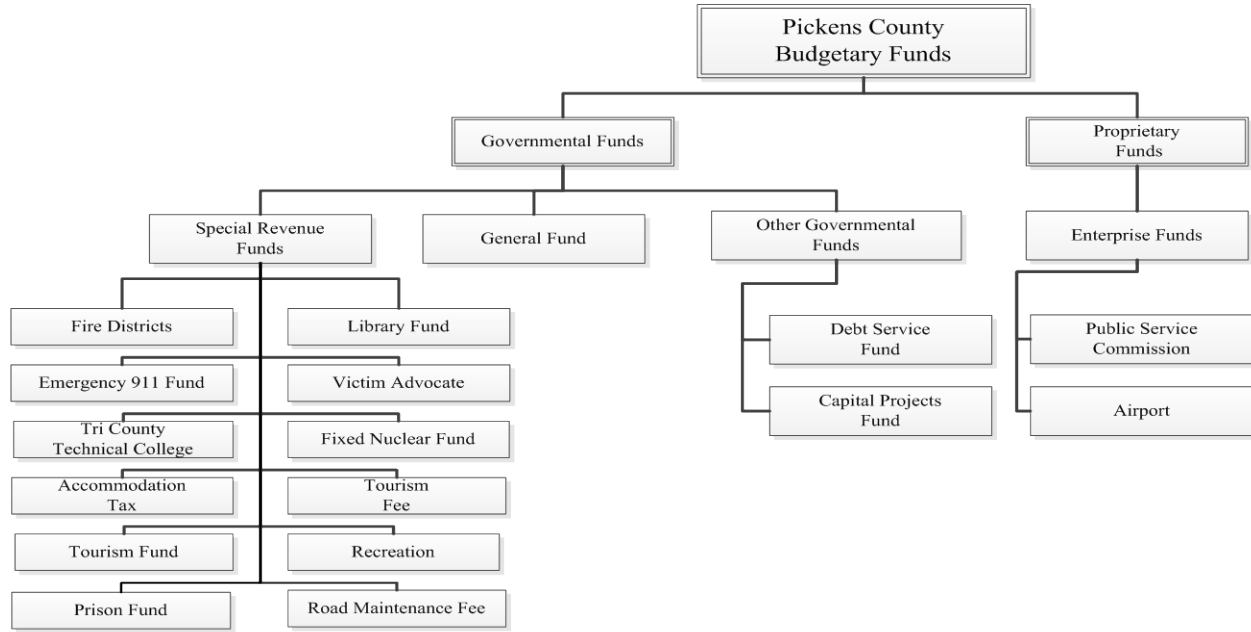
Prison Fund: This fund is used to account for monies the State mandates that "profits from the canteen/commissary shall be used for overall inmate welfare. The Facility Administrator or designee shall have final authority on expenditures."

Enterprise Funds

Enterprise funds are used to account for "business-type" activities whose operations are primarily financed by fees collected from customers. All Enterprise funds use the modified accrual basis of accounting for budget purposes. Pickens County currently has two Enterprise funds.

Public Service Commission: This fund accounts for the activities of the Public Service Commission Sewer System in providing sewer collection and treatment services to residents and businesses within the system's service area.

Airport Fund: This fund accounts for the operations of the County's airport. Subsidies are made from the General fund as needed.



The following chart details Pickens County’s fund structure:

Fund	Category	Type	By Council
General Fund	Governmental	General	Yes
School District	Fiduciary	Agency	No
Tri-County Technical College	Governmental	Special Revenue	Yes
Municipal	Fiduciary	Agency	No
Fire Districts	Fiduciary	Agency	No
Mini-Bottle	Fiduciary	Agency	No
Fixed Nuclear	Governmental	Special Revenue	Yes
Capital Projects	Governmental	Capital Projects	Yes
Debt Service	Governmental	Debt Service	Yes
Drug Seizure	Fiduciary	Agency	No
Library	Governmental	Special Revenue	Yes
Victim Advocate	Governmental	Special Revenue	Yes
Emergency Phone System	Governmental	Special Revenue	Yes
Fire Districts	Governmental	Special Revenue	Yes
Local Law Enforcement Block Grant	Governmental	Special Revenue	No
Accommodation Tax	Governmental	Special Revenue	Yes
Public Service Commission	Proprietary	Enterprise	Yes
C-Fund	Governmental	Special Revenue	No
Tourism Fund	Governmental	Special Revenue	Yes
Tourism Fee	Governmental	Special Revenue	Yes
Airport	Proprietary	Enterprise	Yes
Road Fee	Governmental	Special Revenue	Yes
Recreation	Governmental	Special Revenue	Yes
Prison Fund	Governmental	Special Revenue	Yes
Alliance Pickens	Component Unit		Yes

THE BUDGET DOCUMENT

The budget document is intended to provide a comprehensive review of the County's financial position with respect to goals and objectives of the budget year. In addition, as a communication tool, significant impacts to the budget process and figures contained herein are detailed to fully disclose information which is necessary in order for staff to provide a true and accurate financial picture. The annual budget document is organized into four primary sections as follows:

Community Profile: Included within the Community Profile is A Brief of History of Pickens County, statistics of the County and maps showing locations of Council Districts, voting precincts, libraries, recycling stations, elementary, middle and high schools, and Rural Fire Districts.

Budget Summary: Included within the budget summary is a presentation of a County organizational chart, budget calendar, elected officials and administrative staff and a transmittal letter from the Administrator. The budget summary section also gives an overview of the budget process, budget ordinance for the subsequent fiscal year and the financial policies that govern fiscal operations of the County are also detailed.

Financial Summaries: A total financial summary of revenue and expenditure appropriations is presented at the beginning of this section. Following are Statements of Revenues and Expenditures by fund with historical data, current budget, estimate for the current budget and the approved budget.

Funds Detail: After the financial summaries, each fund's appropriations are presented in detail. Each department is listed within each fund with the mission, goals, accomplishments, budget highlights, workload indicators, department summary, number of positions and organizational chart presented to give readers a more informed understanding of the day-to-day operations of each department. Within the departmental summary, expenditures are summarized by six major classifications.

- **Personnel Services** consists of wages, FICA, retirement, workers compensation, health insurance, dental insurance, life insurance and overtime.
- **Supplies and Materials** consists of office supplies, advertising, printing, postage, software, dues, subscriptions, travel, safety items, fuel, repairs to equipment, small hand tools, food, uniforms, cleaning supplies, medical supplies, training, books, computer equipment and minor equipment.
- **Contractual Services** consists of juror fees, electricity, heating fuel, landline telephones, data lines, cellular telephones, water and sewer, maintenance and service contracts, insurance, bonds, licenses, rent and consulting services.
- **Other** consists of direct assistance to outside agencies and contingency expenditure.
- **Debt Service** consists of payments for principal and interest on capital leases, bonds and other debt type instruments.
- **Capital** consists of tangible items with a life greater than two years and a cost of \$5,000 or more. Examples include vehicles, computer equipment, heavy equipment, buildings, land, copiers, etc.

Elected Officials and Administrative Staff

Administrator	Gerald Wilson
Airport Director	Carlos Salinas
Alliance Pickens Director	Ray Farley
Animal Shelter Director	Robert Kelley
Attorney	Kenneth S. Roper
Auditor	Brent Suddeth
Building Maintenance Superintendent.....	Tommy Webster
Chief Building Official	Philip Trotter
Chief Magistrate.....	Mike Gillespie
Clerk of Court	Pat Welborn
Clerk to Council	Meagan Bradford
Coroner	Kandy Kelley
Delinquent Tax Manager	Ralph Guarino Jr.
E911 Director.....	Tasha Todd
Emergency Management Director	Denise Kwiatek
Emergency Medical Services Coordinator	Scott Smith
Engineer	Clay Baldwin
Finance Director.....	Ralph Guarino Jr.
GIS Mapping Manager	James Threatt
Hagood Mill Director.....	Billy Crawford
Human Resources Director	Lisa Bryant
Information Systems Director.....	Mark Bryant
Library Director	Allison Anderson
Park Director.....	Tyler Merck
Community Development Director.....	Chris Brink
Prison Director	Drew Sisco
Probate Judge	Kathy Zorn
Public Service Director	Brian O'Kelley
Purchasing Manager.....	Ralph Guarino Jr.
Registrar of Deeds.....	Paul McGuffin
Registration & Elections Director.....	Rodney Allen
Risk Manager	Michael Hayes
Sheriff	Rick Clark
Solicitor.....	W. Walter Wilkins
Storm Water Director.....	Scottie Ferguson
Tax Assessor	David Day
Tourism & Marketing Director	Jay Pitts
Treasurer	Dale Looper
Vehicle Maintenance Superintendent	Toney Chastain
Veterans Affairs Officer	Sherry Harris

**Pickens County, South Carolina
Budget Calendar for Fiscal Year 2018 – 2019**

January 5 th 2018	Distribution of budget package sent to Elected and Appointed Officials, Department Heads, Agencies and Fire Districts.
January 8 th – January 26 th	Budget requests prepared by individual departments; separated by operational and capital improvements.
January 26 th	Departments submit individual budget requests to Finance Department.
February 12 th	Finance Department submits departments' requests to Administrator.
March 2 nd	Fire Districts and Agencies budget requests are due to Finance Department.
February 12 th – March 9 th	Administrator reviews and meets with departments to discuss budget requests.
March	Finance Director completes preparation of revenue estimates for the new budget year with assistance from Department Heads and County Auditor.
April 2 nd	Submission of Administrator's budgetary recommendation to County Council and First Reading of Fiscal Year 2018 – 2019 budget.
April - June	County Council budget work sessions with Administrator and Finance Director.
May - June	Notice of advertisement of Public Hearing to appropriate media.
May	Public hearing and Second Reading of budget.
June	Third Reading and adoption of Budget Ordinance.
June	Finance Department prepares account ledgers and payroll information.
July 1 st	Begin new fiscal year with implementation of adopted budget.

Ordinance No. 552

First Reading:	April 2, 2018
Second Reading:	May 7, 2018
Public Hearing:	June 4, 2018
Third Reading:	June 4, 2018

(STATE OF SOUTH CAROLINA)

(COUNTY OF PICKENS)

AN ORDINANCE TO PROVIDE FOR THE LEVY OF TAXES IN PICKENS COUNTY FOR ORDINARY COUNTY PURPOSES FOR THE FISCAL YEAR BEGINNING JULY 1, 2018, AND ENDING JUNE 30, 2019, AND TO DIRECT EXPENDITURE THEREOF.

Be it enacted by the County Council, Pickens County, South Carolina:

SECTION 1. A tax of so many mills as is necessary is hereby levied on all taxable property in Pickens County for ordinary County purposes for the fiscal year beginning July 1, 2018, and ending June 30, 2019, for the amounts and purposes hereinafter mentioned. The millage levy shall not exceed that number of mills necessary to raise the sums herein appropriated. After deducting the expected revenues herein stated, such millage shall be determined by the County Auditor, subject to the approval of a majority of the Pickens County Council. Furthermore, there is levied a tax of educational mills to provide approximately \$1,585,100 local funding for Tri-County Technical College and \$3,192,131 for the Pickens County Library System. All materials, equipment and supplies which are paid for from the public funds of the County, to be used by the County or any officer of any department thereof, shall be purchased by the Purchasing Department under the authority of the County Administrator. Purchases shall be in accordance with procedures outlined in the County Procurement Ordinance.

SECTION 2. The County operation appropriations have been detailed by the County Council into line-item accounts for each department. The detailed appropriation by account and budget narrative contained in this document is hereby adopted as a part of the Ordinance.

SECTION 3. No bills or claims against Pickens County shall be approved for payment and no check will be issued for same unless such bills or claims are properly itemized showing the supplies or articles purchased, the services rendered with the proper dates of such purchases and rendering of such services and duties, and bearing signature of person receiving such supplies or services.

SECTION 4. The County Administrator shall be authorized to expend up to five thousand dollars (\$5,000.00) from the Contingency Fund as a supplemental appropriation for a special purpose not anticipated when the original budget appropriation was approved.

SECTION 5. The County Administrator is permitted to transfer appropriations between object classification codes within departmental budgets. Unemployment insurance, capital and training may be transferred within object codes and between department and non-departmental accounts.

SECTION 6. All dependent boards, agencies, commissions, etc., fully or partially funded by Pickens County Council, are required to furnish a complete audit to County Council not later than six (6) months after the close of each individual fiscal year and to supply to the County Administrator, upon his request,

any and all accounting records, reports and documents necessary for him and the County Council to supervise the financial condition of the County.

SECTION 7. All service charges, fees, fines, etc. received by County departments shall be deposited with the County Treasurer as soon as possible after collection, but in no case shall the time lapse between collection and depositing with the Treasurer exceed five (5) business days. These receipts shall be used to finance general obligations of the County and will not be returned to the various departments. Unexpended budgetary appropriations of and monies received by County departments and existing at the close of the fiscal year 2018 shall revert to the general fund of Pickens County.

SECTION 8. The County Council is authorized to carry forward unexpended funds in accounts existing at the end of June 30, 2018, to complete the purpose of the original appropriation approved by County Council for fiscal year 2018.

SECTION 9. The County Administrator, in consultation with the County Treasurer and based on financial conditions and cash flow considerations, shall determine the proper rate of disbursement of funds appropriated during the fiscal year.

SECTION 10. The Pickens County Planning Commission and Pickens County Economic Development Alliance, upon approval of County Council, may enter into agreements and contracts with governmental agencies or private concerns to accomplish authorized planning programs, studies and surveys, provided that the Commission shall have no authority to obligate County funds in excess of the amounts appropriated herein or authorized by County Council.

SECTION 11. The revenue generated by a separate levy of millage to provide \$3,251,200 is appropriated to defray the principal and interest payments on all County bonds and on any lease-purchase agreements authorized to cover other capital expenditures.

SECTION 12. The standard mileage rate reimbursed to County employees for use of their personal vehicles will be equal to the amount set by the Internal Revenue Service.

SECTION 13. The rate reimbursed to County employees for meals during official County business will be breakfast \$12.00, lunch \$15.00 and dinner \$23.00.

SECTION 14. The revenue generated by a separate levy of millage on the unincorporated area to provide \$221,575 is appropriated to defray the principal and interest payments on the State Water Pollution Control Revolving Fund Loan for the 18 Mile Creek Middle Regional Wastewater Treatment Plant, Roper Plant and Cramer plant.

SECTION 15. Fire fees charged by the Rural Fire Protection Districts established by County Council are to remain at the existing level with the exception of Pickens and Liberty. The rates for all districts are noted below.

	Dacusville	Easley	Pumpkin town	Crosswell	Liberty	Pickens	Holly Springs	Central	Six Mile	Rocky Bottom
Dwelling 4% or 6%	98	81	158	130	156	140	70	72.50	100	40
Mobile Home 4% or 6%	98	81	158	130	156	140	70	72.50	100	40
Apartments (# of Units)	98	81	158	155	120	78	70	35	100	25
Saw Mill	55	259		181	150	150	160	100	100	100
Chicken Farms		80		101						
Commercial - per building										
0-1,000 s.f.	150									
1,001-3,000 s.f.	375									
0-3,000 s.f.		161	317	500		174	80	50	110	50
3,001-6,000 s.f.	750	653	227	1,000		273	160	100	135	100
6,001-10,000 s.f.	1050	653	362	1,000		416	320	200	235	200
10,001-20,000 s.f.	1500	1297	362	1,500		560	480	300	335	300
20,001-30,000 s.f.	1800	1297		1,500		702	640	400	435	400
30,001 + s.f.	1500	1297		1,500		845	760	500	535	500

Commercial - per building										
0-5,000 s.f.					300					
5,001-10,000 s.f.					700					
10,001-25,000 s.f.					1100					
25,001-50,000 s.f.					1800					
50,001-75,000 s.f.					2600					
75,001-100,000 s.f.					2325					
100,001-125,000 s.f.					2325					
125,001-150,000 s.f.					3175					
150,001-175,000 s.f.					3350					
175,001-200,000 s.f.					3750					
200,001 + s.f.					4600					

SECTION 16. A tax of so many mills as is necessary is hereby levied on all taxable property in the Shady Grove Fire District, Springs Fire District and Vineyards Fire District for respective fire district purposes for the fiscal year beginning July 1, 2018, and ending June 30, 2019, for the amounts and purposes hereinafter mentioned. The millage levy shall not exceed that number of mills necessary to raise the sums herein appropriated.

SECTION 17. Unexpended budgetary appropriations for capital expenditures in the General Fund existing at the close of fiscal year 2018 shall carry forward to the succeeding fiscal year 2019. The carry forward amount will be used for capital items approved at the discretion of Council.

SECTION 18. The County Administrator is authorized to declare surplus items and/or fixed assets as surplus once such items have become obsolete or exhausted their useful life, and may dispose of same in a manner deemed (in the Administrator's discretion) to be in the best interest of the County.

APPROVED UPON THIRD READING THIS THE ____ DAY OF JUNE 2018

Roy Costner, Chairman
Pickens County Council

Attest:

Lisa Bryant, Clerk to Council

EXEMPTIONS

Exemptions are provided by South Carolina law to qualified real property owners to reduce the value of property subject to taxation. Some of the more frequently used exemptions are:

***Homestead** – The first \$50,000 of the value of an owner-occupied residence is exempt for all legal residents of South Carolina who have resided in the state for at least one year on or before December 31 of the year prior to exemption and are one of the following:

- 65 on or before December 31, preceding the tax year in which you wish to claim exemption
- certified totally and permanently disabled by State or Federal agency
- legally blind
- surviving spouse of a qualified homestead recipient, and meet the ownership and residency requirements
- hold complete fee simple title or life estate to primary residence

***Legal Residence** – For all permanent residents of South Carolina, a four percent assessment ratio on an owner occupied legal residence applies.

***Widows** – Residences for qualified spouses of law enforcement officers or servicemen killed in action or 100% totally and permanently disabled service connected veterans are exempt.

***Disability** – Residences for all totally and permanently disabled or blind service connected veterans are exempt.

***Institutional** – All properties of non-profit organizations used for literary, scientific, educational and charitable purposes are exempt.

**Subject to approval by Auditor and Department of Revenue.*

COMPUTING REAL PROPERTY TAXES

The following information is needed to compute property tax on a parcel:

- the appraised value as determined by the property appraiser
- the amount of the value which is not subject to the tax due to the application of exemptions
- the millage rate authorized by a taxing authority

<u>WITH HOMESTEAD</u>		<u>WITHOUT HOMESTEAD</u>
\$ 100,000	Appraised Property Value	\$ 100,000
<u>50,000</u>	Less Homestead Exemption	<u>0</u>
50,000	Adjusted Appraised Property Value	100,000
<u>.04</u>	Multiplied by the Legal Residence Assessment Ratio	<u>.04</u>
2,000	Total Assessment	4,000
	(Multiplied by the combined millage using the FY 2018 adopted rate)	
<u>.0682</u>	County millage rate *	<u>.0682</u>
136.40	Total Property Tax Due for Pickens County	272.80
	Less County Government Sales Tax Credit (before adjustment for	
<u>(46.00)</u>	reassessment) x Appraised Value (.000920 x 100,000)	<u>(92.00)</u>
\$ 90.40	Tax Amount Due	\$ 180.80

* Note: Does not include those living in a public service district or municipality.

FINANCIAL POLICY

The overall goal of the County's financial policy is to establish and maintain effective management of the County's financial resources. Formal policy statements and major objectives provide the foundation for achieving this goal. In addition, the rationale, which led to the establishment of the financial policy statements, is also identified.

BUDGETING

1. A comprehensive annual budget will be prepared for governmental and enterprise funds expended by the County.
Rationale: State law provides that "*County Council shall adopt annually and prior to the beginning of the fiscal year operating and capital budgets for the operation of County government and shall in such budgets identify the sources of anticipated revenue including taxes necessary to meet the financial requirements of the budgets adopted. Council shall further provide for the levy and collection of taxes necessary to meet all budget requirements except as provided for by other revenue sources.*" Inclusion of all funds in the budget enables the Council, the Administration and the public to consider all financial aspects of County government when preparing, modifying and monitoring the budget, rather than deal with the County's finances on a "piece meal" basis.
2. The budget will be prepared in such a manner as to facilitate its understanding by citizens and elected officials.
Rationale: One of the stated purposes of the budget is to present a picture of the County government operations and intentions for the year to the citizens of Pickens County. Presenting a budget document that is understandable to the citizens furthers the goal of effectively communicating local government finance issues to both elected officials and the public.
3. In addition to required public hearings, the Council will hold work sessions on the budget that will be open to the public.
Rationale: Work sessions provide all citizens with a forum for meaningful participation in the budget process. Work sessions enable citizens to obtain an understanding of the budget that cannot be acquired by the document itself, to provide public input to the proposed budget and to monitor the Council's changes to the proposed budget.
4. Copies of the proposed budget will be made available to citizens and elected officials prior to the work sessions.
Rationale: Providing citizens with copies of the proposed budget in advance of the work sessions enables the public to become better informed on the issues facing the Council and Administration during the budget work sessions.
5. Budgetary emphasis will focus on providing those basic County services which provide the maximum level of services, to the most citizens, in the most cost effective manner, with due consideration being given to all costs--economic, fiscal and social.
Rationale: Adherence to this basic philosophy provides the citizens of Pickens County assurance that government and elected officials are responsive to the basic needs of the citizens and that its government is operated in an economical and efficient manner.

6. The budget will provide for adequate maintenance of capital, plant and equipment and for their orderly replacement.
Rationale: All governments experience prosperous times as well as periods of economic decline. In periods of economic decline, proper maintenance and replacement of capital, plant and equipment is generally postponed or eliminated as a first means of balancing the budget. Recognition of the need for adequate maintenance and replacement of capital, plant and equipment, regardless of the economic conditions, will assist in maintaining the government's equipment and infrastructure in good operating condition.

7. The County will estimate revenues in a realistic and conservative manner.
Rationale: Aggressive revenue estimates significantly increase the chances of budgetary shortfalls occurring during the year--resulting in either deficit spending or required spending reductions. Realistic and conservative revenue estimates, on the other hand, will serve to minimize the adverse impact of revenue shortfalls and will also reduce the need for mid-year spending reductions.

8. The County will give highest priority in the use of one-time revenues to the funding of capital assets or other non-recurring expenditures.
Rationale: Utilizing one-time revenues to fund on-going expenditures results in incurring annual expenditure obligations, which may be unfunded in future years. Using one-time revenues to fund capital assets or other non-recurring expenditures better enables future administrations and councils to cope with the financial problems when these revenue sources are discontinued, since these types of expenditures can more easily be eliminated.

9. The County will maintain a budgetary control system to help it adhere to the established budget.
Rationale: The budget passed by the Council establishes the legal spending limits for the County. A budgetary control system is essential in order to ensure legal compliance with the County's budget.

10. The County will exercise budgetary control (maximum spending authority) through County Council approval of appropriation authority for each appropriated budget department.
Rationale: Exercising budgetary control assists the Council in monitoring current year operations and acts as an early warning mechanism when departments deviate in any substantive way from the original budget.

11. Reports comparing actual revenues and expenditures to budgeted amounts will be prepared monthly.
Rationale: The County's budget is ineffective without a system to regularly monitor actual spending and revenue collections with those anticipated at the beginning of the year. Monthly reports comparing actual revenues and expenditures to budget amounts provide the mechanism for the Council and the Administration to regularly monitor compliance with the adopted budget.

REVENUES

1. The County will seek to maintain a diversified and stable revenue base.
Rationale: A County dependent upon a few volatile revenue sources is frequently forced to suddenly adjust tax rates or alter expenditure levels to coincide with revenue collections. Establishment of a diversified and stable revenue base, however, serves to protect the County from short-term fluctuations in any one major revenue source.

2. The County will pursue an aggressive policy of collecting revenues.
Rationale: An aggressive policy of collecting revenues will help to ensure the County's revenue estimates are met, all taxpayers are treated fairly and consistently and delinquencies are kept to a minimum.

3. The County will aggressively pursue opportunities for Federal or State grant funding.
Rationale: An aggressive policy of pursuing opportunities for Federal or State grants provides citizens assurance that the County is striving to obtain all state and federal funds to which it is entitled--thereby reducing dependence upon local taxpayers for the support of local public services.

4. Users fees and charges will be used, as opposed to general taxes, when distinct beneficiary populations or interest groups can be identified.
Rationale: User fees and charges are preferable to general taxes because user charges can provide clear demand signals, which assist in determining what services to offer, their quantity and their quality. User charges are also more equitable, since only those who use the service must pay--thereby eliminating the subsidy provided by nonusers to users, which is inherent in general tax financing.

5. User fees will be collected only if it is cost-effective and administratively feasible to do so.
Rationale: User fees are often times costly to administer. Prior to establishing user fees, the costs to establish and administer the fees will be considered in order to provide assurance that the County's collection mechanisms are being operated in an efficient manner.

EXPENDITURES

1. On-going expenditures will be limited to levels which can be supported by current revenues.
Rationale: Utilization of reserves to fund on-going expenditures will produce a balanced budget; however, this practice will eventually cause severe financial problems. Once reserve levels are depleted, the County would face elimination of on-going costs in order to balance the budget. Therefore, the funding of on-going expenditures will be limited to current revenues.

2. Minor capital projects or recurring capital projects, which primarily benefit current residents, will be financed from current revenues.
Rationale: Minor capital projects or recurring capital projects represent relatively small costs of an on-going nature, and therefore, should be financed with current revenues rather than utilizing debt financing. This policy also reflects the view that those who benefit from a capital project should pay for the project.

3. Major capital projects, which benefit future as well as current residents, will be financed with revenues as well as other financing sources (e.g. debt financing).
Rationale: This policy reflects the view that those who benefit from a capital project should pay for the project.

4. Major capital projects, which benefit future residents, will be financed with other financing sources (e.g. debt financing).

Rationale: Major capital projects represent large expenditures of a non-recurring nature, which primarily benefit future residents. Debt financing provides a means of generating sufficient funds to pay for the costs of major projects. Debt financing also enables the costs of the project to be supported by those who benefit from the project, since debt service payments will be funded through charges to future residents.

5. Construction projects and capital purchases of \$ 25,000 or more will be included in the Capital Improvement Plan (CIP); minor capital outlays of less than \$ 25,000 will be included in the regular operating budget.

Rationale: The Capital Improvement Plan (CIP) differentiates the financing of high cost long-lived physical improvements from low cost "consumable" equipment items contained in the operating budget. CIP items may be funded through debt financing or current revenues while operating budget items are annual or routine in nature and should only be financed from current revenues.

DEBT MANAGEMENT

1. The County will limit long-term debt to capital improvements which cannot be financed from current revenues.

Rationale: Incurring long-term debt serves to obligate future taxpayers. Excess reliance on long-term debt can cause debt levels to reach or exceed the government's ability to pay. Therefore, conscientious use of long-term debt will provide assurance that future residents will be able to service the debt obligations left by former residents.

2. The County will repay borrowed funds, used for capital projects, within a period not to exceed the expected useful life of the project.

Rationale: This policy reflects the view that those residents who benefit from a project should pay for the project. Adherence to this policy will also help prevent the government from over-extending itself with regard to the incurrence of future debt.

3. In accordance with State law, the County will not issue general obligation bonds for any purpose in an amount, which, with all general obligation bonds outstanding and unpaid indebtedness, will exceed 8% of the taxable value of the property therein subject to taxation, to be ascertained by the last assessment for County taxes.

Rationale: Article X, Section 14 of the Constitution of the State of South Carolina, 1895 places this restriction on counties.

4. The County will not use long-term debt for financing current operations.

Rationale: This policy reflects the view that those residents who benefit from a service should pay for the service. Utilization of long-term debt to support current operations would result in future residents supporting services provided to current residents.

5. Pickens County will adhere to a policy of full public disclosure with regard to the issuance of debt.

Rationale: Full public disclosure with regard to issuance of debt provides assurance that the incurrence of debt, for which the public is responsible, is based upon a genuine need and is consistent with underwriter's guidelines.

RESERVES

1. Reserves will be established for funds, which are not available for expenditure or are legally segregated for a specific use, in accordance with Governmental Accounting and Financial Reporting Standards (GAFR).

Rationale: The County's policy is to manage and account for its financial activity in accordance with Generally Accepted Accounting Principles (GAAP), as set forth by the Governmental Accounting Standards Board (GASB). This policy is consistent with GASB requirements.

2. The County will maintain one undesignated general fund reserve. The undesignated reserve will be used for: cash flow requirements, equipment acquisition and replacement, and to enable the County to meet unexpected expenditure demands or revenue shortfalls.

The undesignated general fund reserve will be between 10% and 15% of the current year operating budget, excluding capital items. When the undesignated general fund reserve is projected to decrease below 10% of the general fund budget, the Administrator shall initiate one of the following measures to ensure that the year-end general fund balance for the budget year in question does not fall below 10%:

- Generate additional revenue
- Hiring freeze on non-critical positions
- Reduce expenditures through a budget cut

When the undesignated fund balance of the general fund is projected to increase above 15% of the general fund budget, the Council may use funds to fund the following items:

- One-time capital expenditures, which do not increase ongoing County costs
- Other one-time costs
- Unexpected expenditure demands or revenue shortfalls

Rationale: Property taxes represent the County's primary source of general fund revenue. Property taxes are collected beginning in October of each fiscal year. Since the County's fiscal year begins July 1st, the County must maintain an adequate cash balance in order to meet its expenditure obligations between July 1st and the commencement of the collection of property taxes in October.

The County is subject to revenue shortfalls and unexpected expenditure demands during the fiscal year. An undesignated general fund reserve will be maintained to offset these revenue shortfalls or meet unexpected demands occurring during the year, without suddenly increasing revenues or reducing expenditures.

ACCOUNTING AND FINANCIAL REPORTING

1. The County will manage and account for its financial activity in accordance with Generally Accepted Accounting Principles (GAAP), as set forth by the Governmental Accounting Standards Board (GASB).

Rationale: GASB is recognized as the authority with respect to governmental accounting. Managing the County's finances in accordance with GAAP and in accordance with the rules set forth by GASB, provides Pickens County citizens assurance that their public funds are being accounted for in a proper manner.

2. The County will maintain its accounting records for general governmental operations on a modified accrual basis, with revenues recorded when available and measurable, and expenditures recorded when services or goods are received and liabilities incurred. Accounting records for proprietary fund types and similar trust funds will be maintained on an accrual basis, with all revenues recorded when earned and expenses recorded at the time liabilities are incurred, without regard to receipt or payment of cash.
Rationale: Adherence to this policy will enable the County to prepare its financial statements in accordance with Generally Accepted Accounting Principles as set forth by the Governmental Accounting Standards Board.

3. The County will ensure the conduct of timely, effective and annual audit coverage of all financial records in compliance with the Local, State and Federal law.
Rationale: Audits of the County's financial records provide the public assurance that its funds are being expended in accordance with Local, State and Federal law, and in accordance with Generally Accepted Accounting Principles. Audits also provide management and the Council with suggestions for improvement in its financial operations from independent experts in the accounting field.

4. Pickens County will maintain a policy of full and open public disclosure of all financial activity.
Rationale: Full and open public disclosure of all financial activity provides the public with assurance that its elected officials and Administrator communicate fully all financial matters affecting the public.

5. Pickens County will mail all vendor checks through the United States Postal Service or through an Automated Clearing House system (ACH). An exception for this policy will be if the Administrator notifies in writing a detailed explanation the reason the check must be picked up by an individual.
Rationale: This will limit the possibility of fraud or embezzlement for the County.

6. Pickens County will issue accounts payable checks on a weekly basis for disbursement. Invoices for payments must be received in the Finance Department at least two weeks prior to the date the check will be issued. Invoices must include the purchase order number, signature from the authorized department representative, and date the item(s) or service(s) were received. An exception for this policy will be if the Administrator states in writing a detailed explanation the reason the check must be issued at a time other than the usual weekly schedule.
Rationale: This will ensure the financial statements are recorded in a timely and efficient manner.

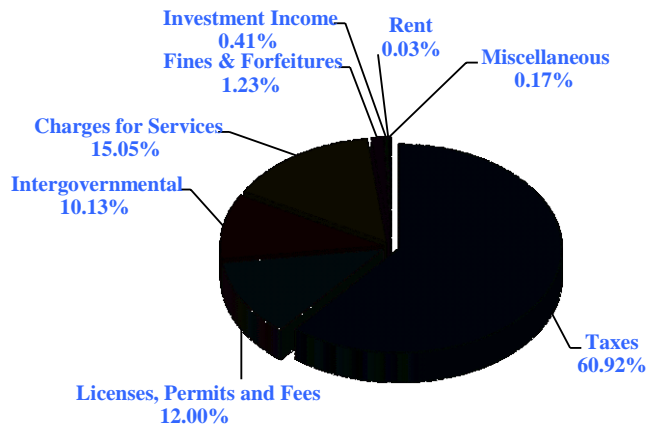
7. Travel and training reimbursements for County employees must be turned in within 90 days from the date of the travel and/or training event. All reimbursements after this date will not be reimbursed by the County.
Rationale: This will ensure the financial statements are recorded in a timely and efficient manner.

FINANCIAL SUMMARY

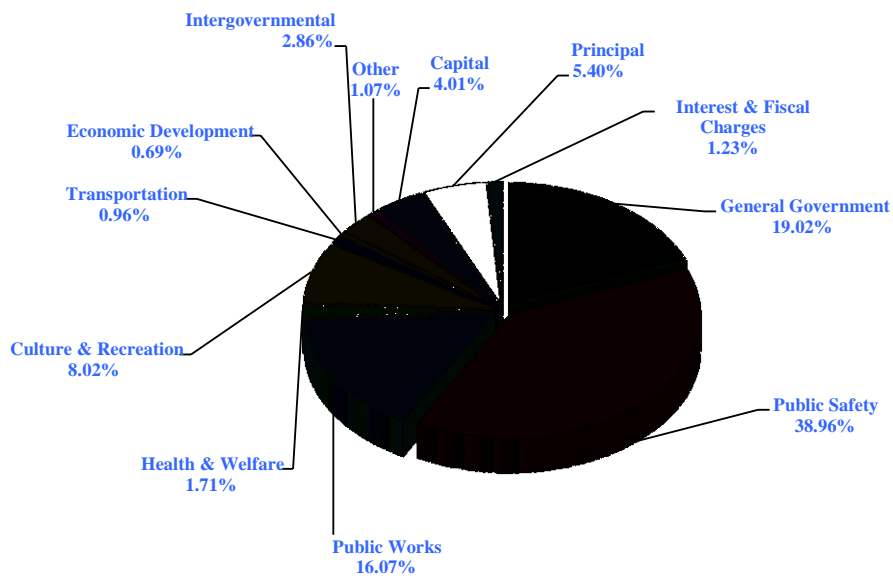
	GOVERNMENTAL FUND TYPES					TOTAL FY 2019	TOTAL FY 2018
	GENERAL FUND	DEBT SERVICE	SPECIAL REVENUES	CAPITAL PROJECTS	ENTERPRISE FUNDS		
REVENUES							
Taxes	\$ 27,776,970	\$ 3,124,162	\$ 6,486,664	\$ -	\$ -	\$ 37,387,796	\$ 36,566,795
Licenses, Permits and Fees	980,000	309,667	6,749,388	-	-	8,039,055	7,462,826
Intergovernmental	5,718,210	-	716,670	-	-	6,434,880	6,821,072
Charges for Services	7,059,807	-	142,500	-	2,457,684	9,659,991	9,172,113
Fines & Forfeitures	451,000	-	87,000	-	-	538,000	627,500
Investment Income	392,692	-	4,000	-	-	396,692	399,380
Rent	19,200	-	-	-	-	19,200	19,200
Contributions	-	-	12,000	-	-	12,000	12,000
Miscellaneous	34,200	-	19,700	-	-	53,900	109,100
	<u>42,432,079</u>	<u>3,433,829</u>	<u>14,217,922</u>	<u>-</u>	<u>2,457,684</u>	<u>62,541,514</u>	<u>61,189,986</u>
EXPENDITURES							
General Government	12,546,782	-	-	-	-	12,546,782	12,301,701
Public Safety	20,826,364	-	6,221,066	-	-	27,047,430	26,770,648
Public Works	5,438,076	-	1,814,050	-	1,691,916	8,944,042	9,131,672
Health & Welfare	711,571	-	-	-	-	711,571	644,085
Culture & Recreation	639,971	-	4,091,478	-	-	4,731,449	4,544,849
Transportation	-	-	-	-	604,210	604,210	623,866
Economic Development	-	-	513,405	-	-	513,405	418,644
Intergovernmental	418,093	-	1,585,100	-	-	2,003,193	1,921,413
Other	1,021,396	-	-	-	-	1,021,396	530,317
Capital	1,463,797	-	638,137	-	19,139	2,121,073	4,334,381
Debt Service							
Principal	-	2,729,287	217,707	-	86,804	3,033,798	3,337,436
Interest & Fiscal Charges	-	1,266,488	63,532	-	40,500	1,370,520	602,505
	<u>43,066,050</u>	<u>3,995,775</u>	<u>15,144,475</u>	<u>-</u>	<u>2,442,569</u>	<u>64,648,869</u>	<u>65,161,517</u>
REVENUES OVER (UNDER) EXPENDITURES	(633,971)	(561,946)	(926,553)	-	15,115	(2,107,355)	(3,971,531)
OTHER FINANCING SOURCES (USES)							
Transfer In (Out)	(977,858)	574,783	314,079	-	88,996	-	-
Sale of Fixed Assets	25,000	-	-	-	-	25,000	25,000
Proceeds from Bond Issuance	-	-	-	-	-	-	1,463,702
Fund Balance/Equity	1,586,829	(12,837)	612,474	-	(104,111)	2,082,355	2,482,829
	<u>633,971</u>	<u>561,946</u>	<u>926,553</u>	<u>-</u>	<u>(15,115)</u>	<u>2,107,355</u>	<u>3,971,531</u>
REVENUES & OTHER SOURCES OVER EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance:	<u>25,258,728</u>	<u>818,555</u>	<u>11,201,823</u>	<u>-</u>	<u>26,840,443</u>	<u>64,119,549</u>	
Ending Fund Balance, June 30	<u>\$ 23,671,899</u>	<u>\$ 831,392</u>	<u>\$ 10,589,349</u>	<u>\$ -</u>	<u>\$ 26,944,554</u>	<u>\$ 62,037,194</u>	

SUMMARY OF ALL FUNDS

REVENUES BY SOURCE



EXPENDITURES BY FUNCTION



DEPARTMENT	FY 2019 BUDGET
GENERAL GOVERNMENT	
Building Maintenance	
Ferris Zero Turn Mower (1432)	\$ 5,777
Ferris Zero Turn Mower (1630)	5,777
GIS	
Survey Grade GPS Unit (1094)	25,573
Vehicle Maintenance	
5,000 Pound Crane For Truck	16,686
Pro Link Heavy Duty Diagnostic Scanner	18,499
	\$ 72,312
PUBLIC SAFETY	
Emergency Phone System	
IP Recorder For Phone & Radio (1138, 1339)	90,000
Backup Generator For 911/Dispatch	89,301
Sheriff's Office	
Chevrolet Tahoe (1158)	41,404
Chevrolet Silverado Truck (1068)	35,319
SUV (134)	34,220
SUV (136)	34,220
SUV (1114)	34,220
SUV (1120)	34,220
SUV (1131)	34,220
SUV (1321)	34,220
SUV (1359)	34,220
SUV (1369)	34,220
SUV (1382)	34,220
SUV (1175)	42,439
SUV (1176)	42,439
SUV (1183)	42,439
SUV (1198)	42,439
SUV (1199)	42,439
SUV (1322)	42,439
SUV (1327)	42,439
SUV (1328)	42,439
SUV (1330)	42,439
SUV (1361)	42,439
SUV (1364)	42,439
SUV (1375)	42,439
SUV (1459)	42,439
Emergency Management	
Pontoon Dive Rescue Boat (21)	32,100
Emergency Medical Services	
Stryker Power-Pro XT Stretcher (1211)	19,527
Stryker Power-Pro XT Stretcher (1212)	19,527
Zoll X-Series Monitor (1334)	36,057
Zoll X-Series Monitor (1335)	36,057
Autopulse with Charger & Battery (1382)	15,216

DEPARTMENT	FY 2019 BUDGET
PUBLIC SAFETY	
Crosswell Fire District	
Bauer Mini Unicus 6000PSI SCBA Compressor (1183)	\$ 53,109
Dacusville Fire District	
Chevrolet Silverado 1500 4X4 Truck	39,100
Shady Grove Fire District	
SUV	40,177
Vineyards Fire District	
Truck Extended Cab 4X4 (1378)	35,000
Riding Lawn Mower	5,500
	\$ 1,447,081
PUBLIC WORKS	
Roads & Bridges	
Case DY 23 Asphalt Roller (660)	37,755
Sand Spreader (615)	31,672
Werk-Brau Pin Hydro Thumb	9,982
Hagood Mill Road 45 FT Bridge	150,950
Paving of Dacusville Recycling Road	135,000
Solid Waste	
Pinnacle 40 YD Octagon Containers (3)	19,887
Pinnacle Stationary 2 YD Compactor	12,289
Pinnacle 40 YD Octagon	6,629
Automated Scale System	36,377
Truck (1139)	30,000
Walking Floor Trailer	89,000
	\$ 559,541
CULTURE & RECREATION	
Hagood Mill	
Burdine Cabin Reconstruction	23,000
	\$ 23,000
TRANSPORTATION	
Airport	
Multi Use Tow Bar	19,139
	\$ 19,139
TOTAL CAPITAL EQUIPMENT	\$ 2,121,073
SOURCE OF REVENUE	
General Fund Capital Reserve	\$ 1,463,797
Fund Balance for Fire Districts	172,886
911 Fund	179,301
Airport	19,139
Road User Fee	285,950
TOTAL SOURCE OF REVENUE	\$ 2,121,073

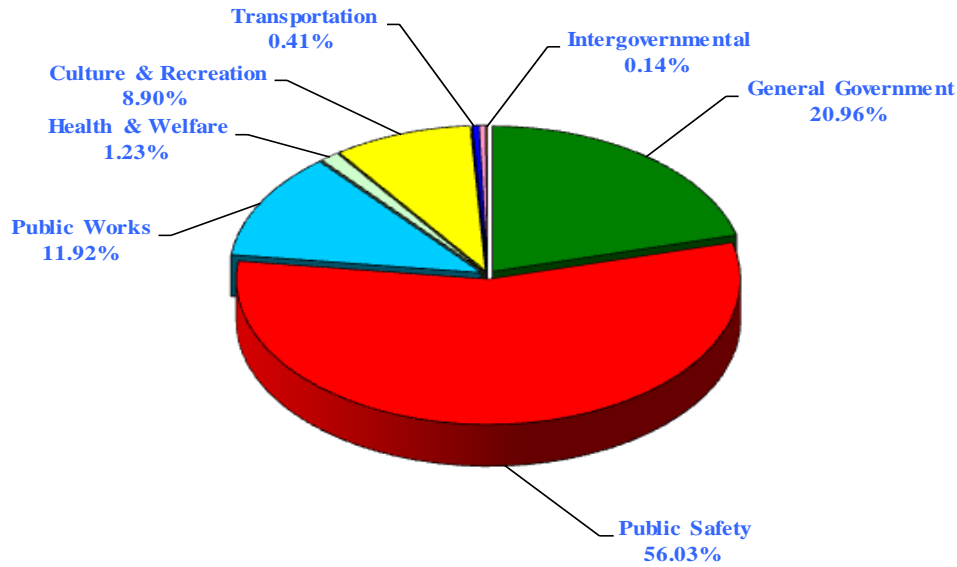
AUTHORIZED POSITIONS BY FUNCTION

DEPARTMENT	FY 2015 BUDGET	FY 2016 BUDGET	FY 2017 BUDGET	FY 2018 BUDGET	FY 2019 BUDGET	18/19 +/-
GENERAL GOVERNMENT						
Council	7	7	7	7	7	-
Attorney	-	-	1	1	1	-
Solicitor	11	11	12	12	13	1
Public Defender	2	2	3	3	4	1
Probate Court	5	5	6	6	6	-
Register of Deeds	4	4	4	4	4	-
Clerk of Court	23	23	23	23	23	-
Administrator	2	3	3	3	3	-
Purchasing	2	2	2	2	2	-
Finance	6	6	6	6	6	-
Building Maintenance	18	19	22	21	20	(1)
Human Resources	2	2	2	2	2	-
Delinquent Tax	3	3	3	3	2	(1)
Risk Manager	1	1	1	1	1	-
Treasurer	6	6	6	6	6	-
Auditor	6	6	6	6	6	-
Tax Assessor	13	13	13	13	13	-
GIS Mapping	4	4	4	4	4	-
Registration & Elections	2	2	2	3	3	-
Planning	2	2	2	2	2	-
Information Systems	6	6	6	6	6	-
Magistrate Court	9	9	9	9	9	-
Vehicle Maintenance	9	9	11	10	10	-
	143	145	154	153	153	-
PUBLIC SAFETY						
Building Codes	5	6	6	6	6	-
E-911	4	4	4	4	4	-
Sheriff's Office	141	141	150	164	180	16
Victim Advocate	2	2	2	2	2	-
Emergency Management	3	3	3	3	3	-
Coroner	2	2	2	2	3	1
Prison	14	14	14	14	14	-
Emergency Medical Services	90	100	102	102	102	-
Fire Department	-	1	1	-	-	-
Vineyards Fire District	19	19	17	17	17	-
Dacusville Fire District	6	6	6	6	6	-
Springs Fire District	-	-	4	5	5	-
Crosswell Fire District	14	14	14	14	14	-
Six Mile Fire District	4	4	4	4	4	-

AUTHORIZED POSITIONS BY FUNCTION

DEPARTMENT	FY 2015 BUDGET	FY 2016 BUDGET	FY 2017 BUDGET	FY 2018 BUDGET	FY 2019 BUDGET	18/19 +/-
PUBLIC SAFETY, continued						
Pickens Fire District	10	10	16	16	16	-
Liberty Fire District	-	-	-	16	16	-
Shady Grove Fire Department	10	10	13	13	13	-
Pumpkintown Fire District	1	1	1	4	4	-
	325	337	359	392	409	17
PUBLIC WORKS						
Roads & Bridges	28	28	28	27	27	-
Engineering	1	1	1	1	1	-
Solid Waste	53	53	53	52	52	-
Public Service Commission	8	7	7	7	7	-
	90	89	89	87	87	-
HEALTH & WELFARE						
Storm Water	2	3	3	3	3	-
Animal Control	7	7	7	3	3	-
Veterans Affairs	3	3	3	3	3	-
	12	13	13	9	9	-
CULTURE & RECREATION						
Museum	4	4	3	3	2	(1)
Hagood Mill	1	1	2	2	2	-
Tourism	1	1	2	1	1	-
Mile Creek Park	9	9	4	4	3	(1)
Dacusville Recreation	-	0	1	1	0	(1)
Library	57	59	58	57	57	-
	72	74	70	68	65	(3)
TRANSPORTATION						
Airport	3	3	3	3	3	-
	3	3	3	3	3	-
ECONOMIC DEVELOPMENT						
Pickens Alliance	3	3	3	3	3	-
	3	3	3	3	3	-
INTERGOVERNMENTAL						
Legislative Delegation	1	1	1	1	1	-
	1	1	1	1	1	-
TOTAL EMPLOYEES	649	665	692	716	730	14

POSITIONS BY FUNCTION

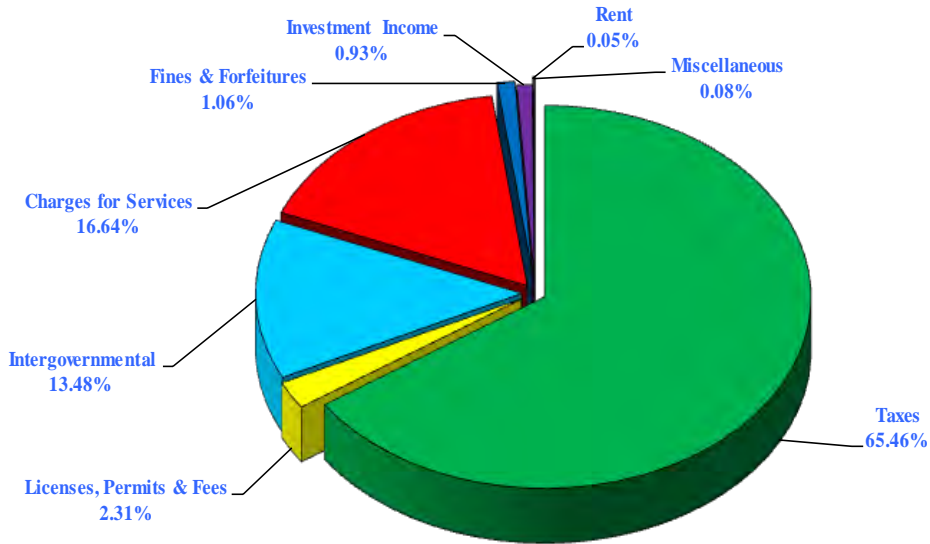


FUNCTION	FY 2015 BUDGET	FY 2016 BUDGET	FY 2017 BUDGET	FY 2018 BUDGET	FY 2019 BUDGET	18/19 +/-
General Government	143	145	154	153	153	-
Public Safety	325	337	359	392	409	17
Public Works	90	89	89	87	87	-
Health & Welfare	12	13	13	9	9	-
Culture & Recreation	72	74	70	68	65	(3)
Transportation	3	3	3	3	3	-
Economic Development	3	3	3	3	3	-
Intergovernmental	1	1	1	1	1	-
	649	665	692	716	730	14

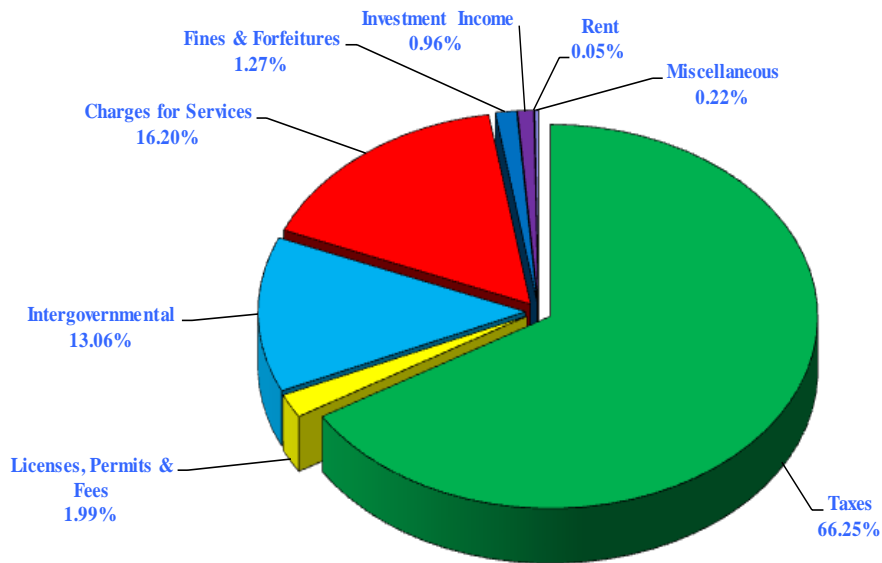
GENERAL FUND	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 ESTIMATED	FY 2019 BUDGET
REVENUES					
Taxes	\$ 27,435,673	\$ 27,024,971	\$ 27,341,132	\$ 27,341,132	\$ 27,776,970
Licenses, Permits & Fees	839,004	947,610	820,000	945,000	980,000
Intergovernmental	5,050,836	5,490,303	5,389,132	5,618,641	5,718,210
Charges for Services	6,462,378	6,653,080	6,684,782	6,896,111	7,059,807
Fines & Forfeitures	501,787	452,090	526,000	426,200	451,000
Investment Income	416,250	408,088	397,880	489,882	392,692
Rent	20,310	22,616	19,200	19,600	19,200
Contributions	2,092	45,528	-	27,200	-
Miscellaneous	370,965	121,696	89,400	294,241	34,200
	<u>41,099,295</u>	<u>41,165,982</u>	<u>41,267,526</u>	<u>42,058,007</u>	<u>42,432,079</u>
EXPENDITURES					
General Government	11,013,148	11,855,654	12,301,701	12,128,341	12,546,782
Public Safety	17,071,312	18,543,914	20,730,564	20,643,552	20,826,364
Public Works	5,301,832	5,336,081	5,588,482	5,645,782	5,438,076
Health & Welfare	879,135	888,231	644,085	690,263	711,571
Culture & Recreation	483,850	540,510	569,724	583,463	639,971
Economic Development	97,763	1,189,981	-	1,131,498	-
Intergovernmental	388,563	417,018	413,813	546,481	418,093
Other	409,373	548,937	530,317	390,952	1,021,396
Capital Outlay	1,791,674	2,032,147	2,221,858	2,317,703	1,463,797
	<u>37,436,650</u>	<u>41,352,473</u>	<u>43,000,544</u>	<u>44,078,035</u>	<u>43,066,050</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>3,662,645</u>	<u>(186,491)</u>	<u>(1,733,018)</u>	<u>(2,020,028)</u>	<u>(633,971)</u>
OTHER FINANCING SOURCES (USES)					
Transfer In (Out)	(1,053,685)	(2,693,687)	(1,928,340)	(5,397,650)	(977,858)
Sale of Fixed Assets	25,523	68,293	25,000	75,000	25,000
Proceeds of Bond Issuance	-	-	1,463,702	1,500,000	-
Budgeted Fund Balance	-	-	2,172,656	-	1,586,829
	<u>(1,028,162)</u>	<u>(2,625,394)</u>	<u>1,733,018</u>	<u>(3,822,650)</u>	<u>633,971</u>
REVENUES & OTHER FINANCING OVER (UNDER) EXPENDITURES	<u>\$ 2,634,483</u>	<u>\$ (2,811,885)</u>	<u>\$ -</u>	<u>\$ (5,842,678)</u>	<u>\$ -</u>
Beginning Fund Balance	<u>\$ 31,278,808</u>	<u>\$ 33,913,291</u>	<u>\$ 31,101,406</u>	<u>\$ 31,101,406</u>	<u>\$ 25,258,728</u>
Ending Fund Balance, June 30	<u>\$ 33,913,291</u>	<u>\$ 31,101,406</u>	<u>\$ 28,928,750</u>	<u>\$ 25,258,728</u>	<u>\$ 23,671,899</u>

"WHERE THE MONEY COMES FROM"

FISCAL YEAR 2019



FISCAL YEAR 2018

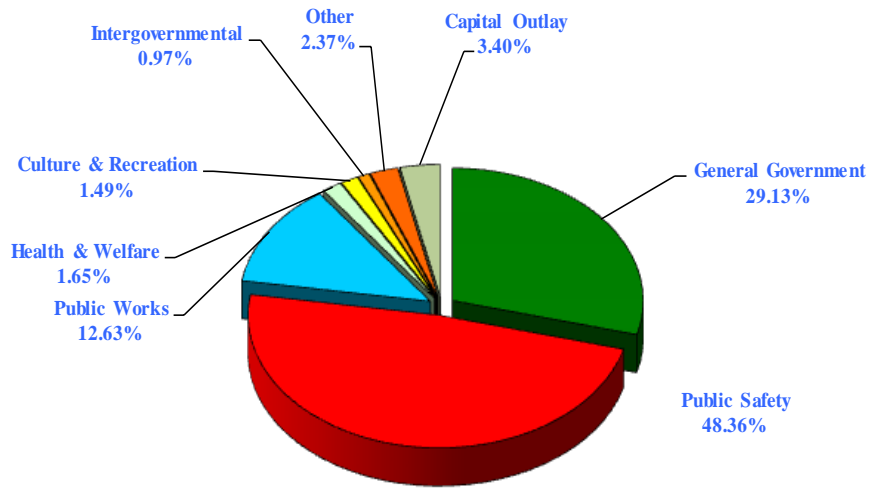


SOURCE OF REVENUE	FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	%
	ACTUAL	ACTUAL	BUDGET	ESTIMATED	BUDGET	CHANGE 18-19
TAXES						
Taxes	\$ 27,108,453	\$ 26,686,008	\$ 27,001,192	\$ 26,967,192	\$ 27,403,030	1.5%
Merchant Inventory	123,940	123,940	123,940	123,940	123,940	0.0%
F.I.L.O.T./ Motor Carrier	203,280	215,023	216,000	250,000	250,000	15.7%
	27,435,673	27,024,971	27,341,132	27,341,132	27,776,970	1.6%
LICENSES, PERMITS & FEES						
Septic Tank Fees	4,400	2,930	3,000	3,000	3,000	0.0%
Building Permits	336,813	473,750	340,000	475,000	493,000	45.0%
Mobile Home Licenses	33,285	30,029	27,000	27,000	27,000	0.0%
Coroner Fees	-	-	-	-	17,000	
Cable TV Franchise	464,506	440,901	450,000	440,000	440,000	-2.2%
	839,004	947,610	820,000	945,000	980,000	19.5%
INTERGOVERNMENTAL						
State Aid to Subdivision	4,421,055	4,624,903	4,393,418	4,624,902	4,624,902	5.3%
School Resource Officers	144,000	176,000	416,000	416,000	536,000	28.8%
Tax Discount	701	1,015	700	700	700	0.0%
State Comptroller General	7,875	7,875	7,875	7,875	7,875	0.0%
State Election Commission	10,500	11,444	10,500	10,500	10,500	0.0%
Election Reimbursement	140,116	85,466	172,705	172,705	97,648	-43.5%
Pollution Control Rebate	1,400	1,054	2,500	10,000	5,000	100.0%
Litter Control Agreement	14,576	19,894	17,500	12,000	12,000	-31.4%
Veterans Affairs	5,202	5,371	4,948	4,948	4,948	0.0%
Federal Financial Assistance	6,485	138,833	60,000	60,000	60,000	0.0%
Sheriff Reimbursement	19,146	26,211	20,000	20,000	20,000	0.0%
Grants - Other	37,758	143,027	37,759	44,011	37,759	0.0%
Solicitors Reimbursement	242,022	249,210	245,227	235,000	300,878	22.7%
	5,050,836	5,490,303	5,389,132	5,618,641	5,718,210	6.1%
CHARGES FOR SERVICES						
Delinquent Collection Cost	193,148	187,865	200,000	200,000	215,000	7.5%
Planning Sales	7,433	9,825	7,400	7,400	7,400	0.0%
Youth Court	749	420	750	750	750	0.0%
Register of Deeds Fees	847,793	897,598	800,000	850,000	800,000	0.0%
Judge of Probate Fees	201,814	209,816	220,000	200,000	210,000	-4.5%
Marriage Ceremony Fees	4,025	4,200	4,500	4,500	4,500	0.0%
Special Assessments	2,310	550	-	-	-	
Family Court Fees	260,451	240,657	230,000	230,000	230,000	0.0%
Worthless Check	2,747	1,804	2,400	1,800	1,800	-25.0%
Sheriff Fees	10,227	10,787	12,000	12,000	12,000	0.0%
Extra Duty Reimbursement	72,151	4,960	-	56,370	66,205	
E.M.S. Fees	3,165,521	3,260,044	3,581,558	3,500,000	3,581,558	0.0%
Landfill User Fees	758,854	818,113	704,500	837,000	893,008	26.8%

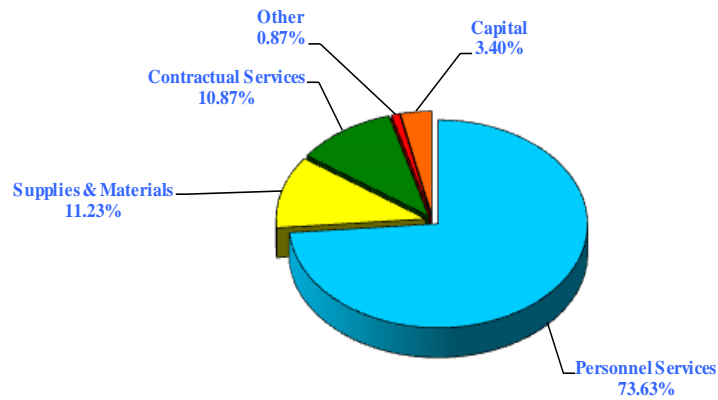
SOURCE OF REVENUE	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 ESTIMATED	FY 2019 BUDGET	% CHANGE 18-19
CHARGES FOR SERVICES, continued						
Sale of Recyclables	\$ 397,777	\$ 480,160	\$ 400,000	\$ 480,000	\$ 400,000	0.0%
Vehicle Maintenance Service	8,249	9,080	8,000	8,000	8,000	0.0%
Storm Water	84,679	101,440	76,000	80,000	76,000	0.0%
Commerce Park	39,411	49,233	49,233	57,825	57,825	17.5%
Mile Creek Park	234,484	205,220	240,000	240,000	365,320	52.2%
Animal Control	-	1,856	-	425	-	
Sheriff Wrecker Fees	200	-	-	-	-	
Data Processing Fees	115,690	162,343	116,441	116,441	116,441	0.0%
Sale of Materials & Supplies	4,106	3,244	4,000	3,600	4,000	0.0%
Housing of Prisoners	50,559	(6,135)	28,000	10,000	10,000	-64.3%
	6,462,378	6,653,080	6,684,782	6,896,111	7,059,807	5.6%
FINES & FORFEITURES						
Magistrate Fines	366,485	345,882	375,000	325,000	325,000	-13.3%
Clerk of Court Fines	134,479	105,331	150,000	100,000	125,000	-16.7%
Restitution	823	877	1,000	1,200	1,000	0.0%
	501,787	452,090	526,000	426,200	451,000	-14.3%
INVESTMENT INCOME						
Interest on Investments	366,793	353,202	347,998	440,000	347,998	0.0%
Interest on Fire Loans	49,457	54,886	49,882	49,882	44,694	-10.4%
	416,250	408,088	397,880	489,882	392,692	-1.3%
RENT						
Rent from Property	20,310	22,616	19,200	19,600	19,200	0.0%
	20,310	22,616	19,200	19,600	19,200	0.0%
CONTRIBUTIONS						
E.M.S. Donations	92	60	-	-	-	-
Donations	2,000	45,468	-	27,200	-	-
	2,092	45,528	-	27,200	-	-
MISCELLANEOUS						
Returned Check Fee	930	710	1,000	700	800	-20.0%
Other Revenue	211,711	85,455	20,000	270,000	20,000	0.0%
Pay Phone Commission	30,436	26,843	28,800	12,000	12,000	-58.3%
Vending Machine Commission	6,521	1,600	3,600	400	400	-88.9%
Insurance Reimbursement	120,280	6,736	35,000	10,141	-	-100.0%
F.O.I.A. Request	1,087	352	1,000	1,000	1,000	0.0%
	370,965	121,696	89,400	294,241	34,200	-61.7%
TOTAL GENERAL FUND	\$ 41,099,295	\$ 41,165,982	\$ 41,267,526	\$ 42,058,007	\$ 42,432,079	2.8%

"WHERE THE MONEY GOES"

EXPENDITURES BY FUNCTION



EXPENDITURES BY CATEGORY

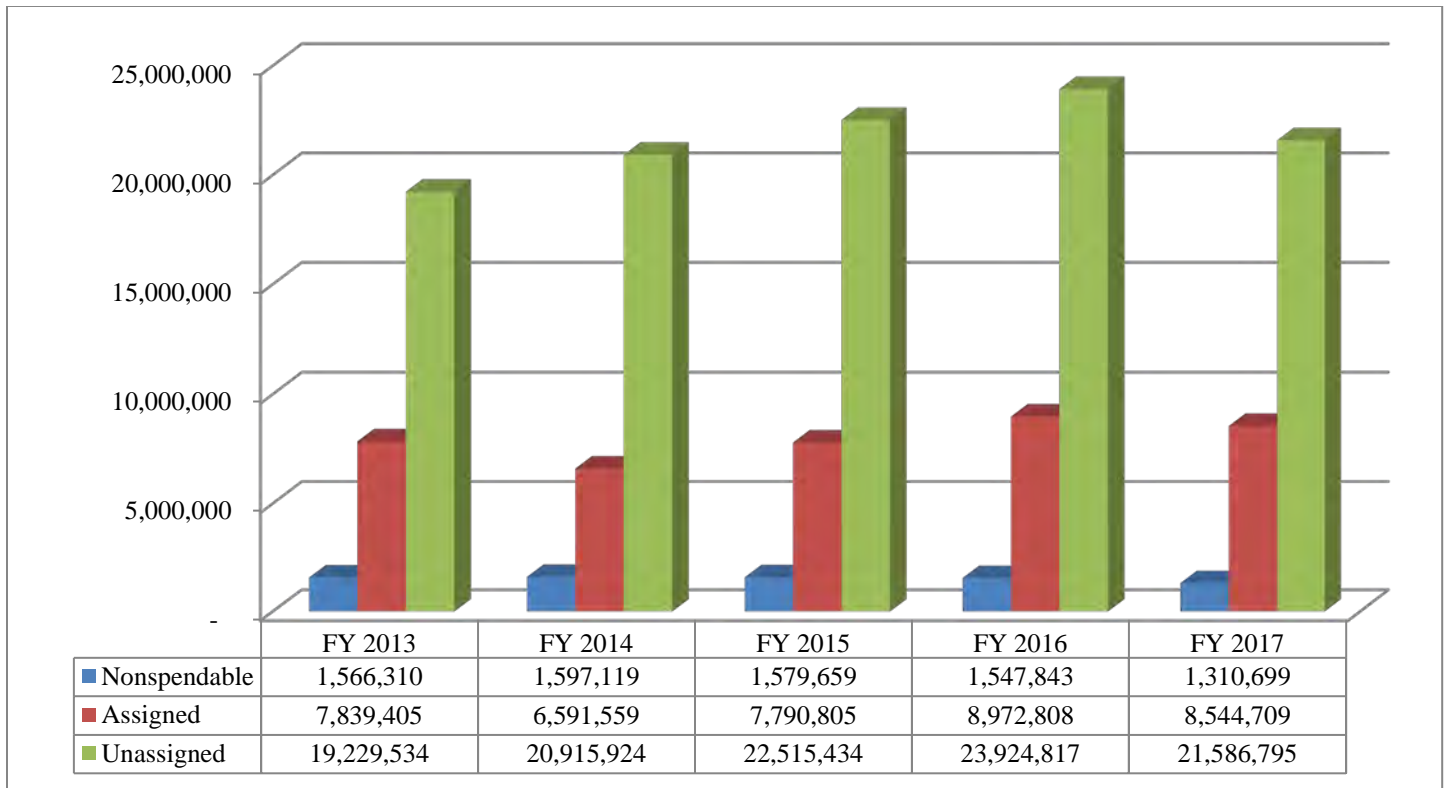


DEPARTMENT	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 ESTIMATED	FY 2019 BUDGET	% CHANGE 18-19
GENERAL GOVERNMENT						
Council	\$ 236,292	\$ 235,777	\$ 231,040	\$ 259,309	\$ 237,629	2.9%
Attorney	344,369	299,790	198,031	200,785	199,126	0.6%
State Solicitor	830,136	952,625	1,018,405	998,209	1,056,895	3.8%
Public Defender	100,353	182,661	215,433	211,095	284,069	31.9%
Probate Court	308,163	354,348	369,908	365,355	382,678	3.5%
Register of Deeds	269,699	362,018	300,967	292,245	271,652	-9.7%
Clerk of Court	670,486	729,668	769,713	761,344	803,596	4.4%
Administrator	223,478	320,909	383,417	304,424	415,319	8.3%
Purchasing	63,192	75,801	85,619	82,772	85,727	0.1%
Finance	504,515	513,830	548,284	564,229	546,806	-0.3%
Building Maintenance	2,173,854	2,409,816	2,335,511	2,330,204	2,392,710	2.4%
Human Resources	178,484	184,486	199,236	199,868	222,805	11.8%
Delinquent Tax	340,421	289,596	299,396	291,119	257,721	-13.9%
Risk Manager	54,100	77,052	88,804	88,335	86,998	-2.0%
Circuit Judge *	582	615	825	825	820	-0.6%
Treasurer	485,431	474,370	501,936	497,526	504,910	0.6%
Auditor	348,869	393,609	418,759	401,004	402,343	-3.9%
Tax Assessor	760,391	793,309	855,290	846,251	994,960	16.3%
Board of Appeals *	800	400	4,000	4,000	4,000	0.0%
GIS Mapping	314,965	349,258	388,418	388,737	383,802	-1.2%
Registration & Elections	343,933	297,204	399,374	403,142	253,914	-36.4%
Planning Commission	189,014	209,766	223,450	220,270	301,037	34.7%
Information Systems	1,026,209	1,016,139	1,095,662	1,055,744	1,044,927	-4.6%
Magistrate Court	619,849	659,961	673,316	669,472	732,850	8.8%
Vehicle Maintenance	595,689	661,733	683,907	679,077	671,488	-1.8%
Public Relations	29,874	10,913	13,000	13,000	8,000	-38.5%
	11,013,148	11,855,654	12,301,701	12,128,341	12,546,782	2.0%
PUBLIC SAFETY						
Building Codes	362,249	427,362	416,256	447,887	377,239	-9.4%
Sheriff's Office	9,727,842	10,644,128	12,359,890	12,239,831	12,546,896	1.5%
Emergency Management	388,276	385,886	385,006	423,542	376,946	-2.1%
Coroner	247,607	279,364	293,174	298,235	330,145	12.6%
Prison	1,215,076	1,221,292	1,266,837	1,280,668	1,288,578	1.7%
Emergency Medical Services	5,127,600	5,582,693	6,007,361	5,951,149	5,903,920	-1.7%
Fire Department	2,662	3,189	2,040	2,240	2,640	29.4%
	17,071,312	18,543,914	20,730,564	20,643,552	20,826,364	0.5%
PUBLIC WORKS						
Roads & Bridges	2,025,936	2,028,331	2,245,556	2,238,077	2,143,584	-4.5%
Engineering	107,413	129,731	140,618	154,643	114,568	-18.5%
Solid Waste	3,168,483	3,178,019	3,202,308	3,253,062	3,179,924	-0.7%
	5,301,832	5,336,081	5,588,482	5,645,782	5,438,076	-2.7%

DEPARTMENT	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 ESTIMATED	FY 2019 BUDGET	% CHANGE 18-19
HEALTH & WELFARE						
Storm Water	\$ 230,925	\$ 251,410	\$ 253,224	\$ 281,581	\$ 254,643	0.6%
Health Department *	24,530	22,560	27,843	25,707	26,619	-4.4%
Animal Shelter	404,430	391,733	233,413	238,947	286,839	22.9%
Humane Society *	70,000	70,430	-	-	-	
Veterans Affairs	117,250	127,098	129,605	144,028	143,470	10.7%
Pickens Meals on Wheels	12,000	5,000	-	-	-	
Samaritan Health Clinic	20,000	20,000	-	-	-	
	879,135	888,231	644,085	690,263	711,571	10.5%
CULTURE & RECREATION						
Museum	167,770	132,484	148,147	132,727	143,765	-3.0%
Hagood Mill	75,540	98,545	106,748	107,971	100,235	-6.1%
Tourism	-	521	-	23,051	-	
Mile Creek Park	240,540	308,960	314,829	319,714	395,971	25.8%
	483,850	540,510	569,724	583,463	639,971	12.3%
ECONOMIC DEVELOPMENT						
Economic Development	97,763	1,189,981	-	1,131,498	-	-
	97,763	1,189,981	-	1,131,498	-	-
INTERGOVERNMENTAL						
Legislative Delegation	19,186	20,806	23,134	23,134	22,136	-4.3%
Social Services *	51,555	56,082	56,812	56,812	56,796	0.0%
Medical Indigent *	195,531	194,481	200,000	200,000	200,000	0.0%
Appalachian COG *	45,593	50,939	56,285	56,285	61,631	9.5%
Clemson Extension *	73,698	74,129	74,582	74,830	74,530	-0.1%
Soil & Water Conservation *	3,000	20,581	3,000	135,420	3,000	0.0%
	388,563	417,018	413,813	546,481	418,093	1.0%
OTHER						
Contingency *	225,135	337,616	295,020	132,125	764,904	159.3%
South Carolina Association Dues *	19,025	19,025	19,025	19,025	19,025	0.0%
Bank Charges	26,707	26,504	30,000	30,000	20,000	-33.3%
Fringe Benefits *	-	-	7,500	7,500	7,500	0.0%
Retiree Health Insurance	138,506	165,792	178,772	202,302	209,967	17.4%
	409,373	548,937	530,317	390,952	1,021,396	92.6%
CAPITAL						
Departmental Capital	1,791,674	2,032,147	2,221,858	2,317,703	1,463,797	-34.1%
	1,791,674	2,032,147	2,221,858	2,317,703	1,463,797	-34.1%
TOTAL GENERAL FUND	\$ 37,436,650	\$ 41,352,473	\$ 43,000,544	\$ 44,078,035	\$ 43,066,050	0.2%

* Non-Departmental

General Fund – Fund Balance Past 5 Years



Fund balance is the difference between the assets and liabilities in a fund. Fund balance acts as a reserve or “rainy day” fund for unanticipated incidents or opportunities. Fund balance is available to help balance the County’s budget in the event expenditures exceed revenues.

Under Governmental Accounting Standards Board (“GASB”) Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, the County classifies fund balances as follows:

Nonspendable – Amounts that cannot be spent either because they are not in a spendable form or because they are legally or contractually required to be maintained intact.

Restricted – Amounts that can be spent only for specific purposes because of state or federal laws or externally imposed conditions by grantors or creditors.

Committed – Includes amounts that can only be used for specific purposes imposed by formal action (ordinance) of County Council. Those committed amounts cannot be used for any other purpose unless County Council removes or changes the specified use by taking the same type of action (ordinance) it employed to previously commit those amounts. In contrast to fund balance that is restricted by enabling legislation, committed fund balance classification may be redeployed for other purposes with due process. Constraints imposed on the use of committed amounts are imposed by County Council, separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints is not considered to be legally enforceable. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned – Amounts that are designated by the County for specific purposes but do not meet the definition of restricted or committed fund balance. In the General Fund, assigned amounts represent items designated for capital projects, as well as items reserved for encumbrances.

Unassigned – All amounts not included in other spendable classifications.

Council

Mission

Pickens County Government is dedicated to providing timely, efficient, courteous and professional services to all citizens of Pickens County. The County will make decisions that promote the best interests of the greater community, and develop the resources, policies, plans and procedures to effectively address public needs. Pickens County Government will pursue and support those programs and projects that best uphold the priorities of Pickens County Council.

Expenditures by Line Item

ORG	OBJ	DESCRIPTION	FY 2017 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
01111	4010	SALARIES & WAGES	\$ 124,770	\$ 131,986	\$ 131,986	\$ -
01111	4012	FICA	8,886	9,677	9,654	(23)
01111	4013	WORKER'S COMPENSATION	370	402	213	(189)
01111	4014	RETIREMENT	14,478	18,215	19,535	1,320
01111	4015	HEALTH INSURANCE	49,112	46,249	45,836	(413)
01111	4016	DENTAL INSURANCE	1,674	1,676	1,596	(80)
01111	4017	LIFE INSURANCE	81	84	105	21
01111	4100	OFFICE SUPPLIES	3,138	1,200	3,000	1,800
01111	4110	POSTAGE	672	539	720	181
01111	4130	BATTERIES	10	25	25	-
01111	4140	DUES & SUBSCRIPTIONS	50	50	2,434	2,384
01111	4150	TRAVEL EXPENSE	4,345	3,500	4,350	850
01111	4211	LONG DISTANCE	35	50	40	(10)
01111	4215	CELLULAR TELEPHONE	3,555	4,685	4,325	(360)
01111	4266	EQUIPMENT CONTRACT	-	800	800	-
01111	4400	FOOD	4,874	4,100	5,200	1,100
01111	4622	TORT INSURANCE	1,758	1,802	1,810	8
01111	4640	TRAINING	12,993	-	-	-
01111	4650	CONSULTING & CONTRACTUAL	2,989	3,000	3,000	-
01111	4710	SPECIAL DEPARTMENTAL SUPPLIES	1,987	3,000	3,000	-
Sub Total			\$ 235,777	\$ 231,040	\$ 237,629	\$ 6,589

FY 18-19 Budget Highlights

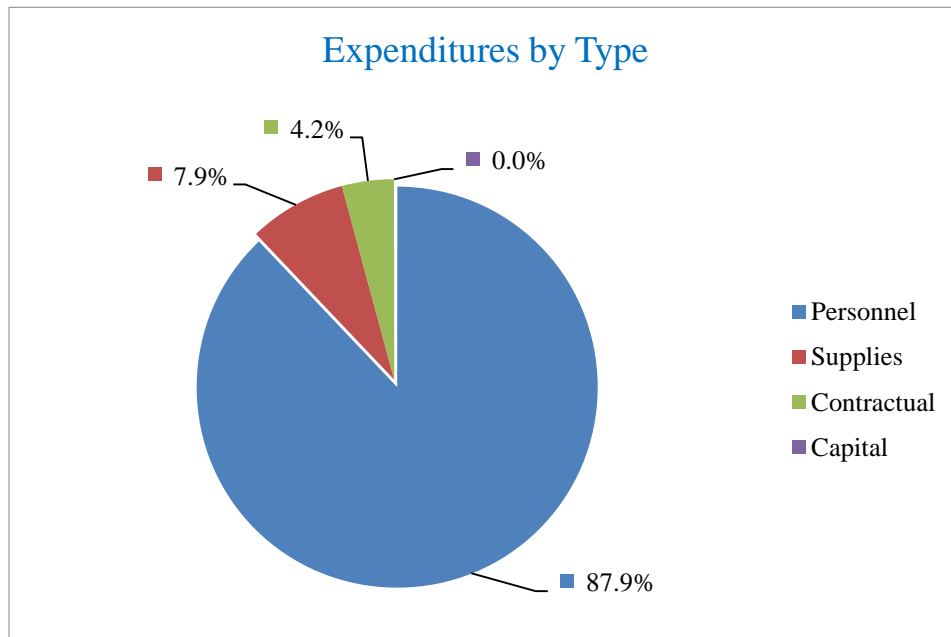
Membership with National Association of Counties

Council

Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
PERSONNEL	\$ 199,372	\$ 208,289	\$ 208,925	\$ 636
SUPPLIES	15,075	12,414	18,729	6,315
CONTRACTUAL	21,330	10,337	9,975	(362)
CAPITAL	-	-	-	-
Sub Total	\$ 235,777	\$ 231,040	\$ 237,629	\$ 6,589

DESCRIPTION	FY 16-17 BUDGET	FY 17-18 BUDGET	FY 18-19 ADOPTED	COUNT CHANGE
FULL TIME	7	7	7	0
PART TIME	0	0	0	0
Sub Total	7	7	7	0



Attorney

Mission

The Attorney provides the County with professional legal representation and administrative support for the County as an entity, members of County Council, elected officials and County employees in litigation either brought against the County or initiated by the County.

Expenditures by Line Item

ORG	OBJ	DESCRIPTION	FY 2017 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
01113	4010	SALARIES & WAGES	\$ 116,302	\$ 120,000	\$ 120,000	\$ -
01113	4012	FICA	8,897	9,180	9,180	-
01113	4013	WORKER'S COMPENSATION	345	360	192	(168)
01113	4014	RETIREMENT	13,508	16,272	17,472	1,200
01113	4017	LIFE INSURANCE	11	12	15	3
01113	4100	OFFICE SUPPLIES	14	20	50	30
01113	4140	DUES & SUBSCRIPTIONS	505	505	525	20
01113	4170	FUEL & OIL	176	-	-	-
01113	4215	CELLULAR TELEPHONE	210	420	420	-
01113	4622	TORT INSURANCE	1,311	1,262	1,272	10
01113	4640	TRAINING	2,452	-	-	-
01113	4650	CONSULTING & CONTRACTUAL	155,607	50,000	50,000	-
01113	4820	OFFICE FURNITURE & EQUIPMENT	452	-	-	-
Sub Total			\$ 299,790	\$ 198,031	\$ 199,126	\$ 1,095

FY 18-19 Budget Highlights

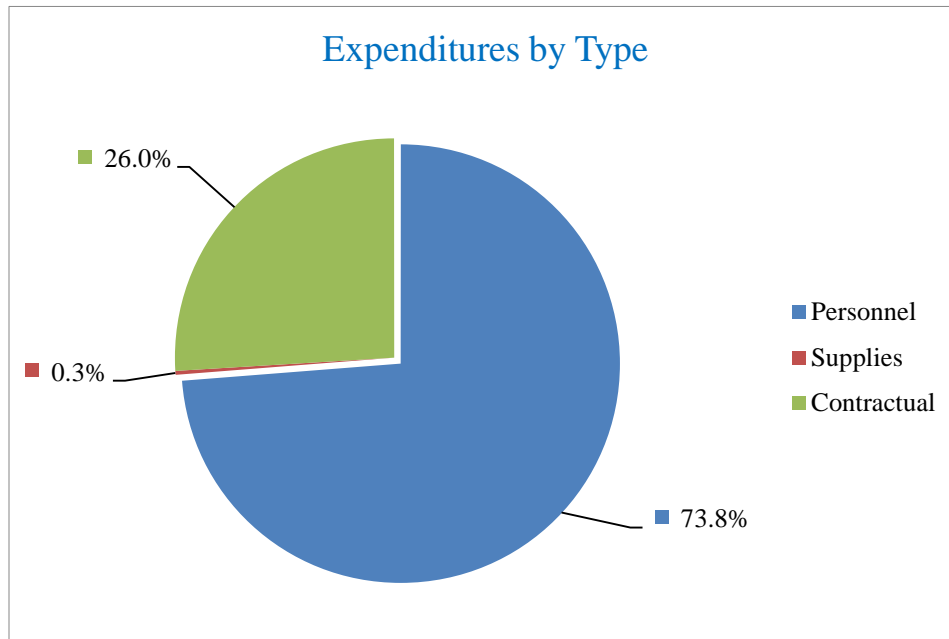
No significant changes for the FY 2019 budget.

Attorney

Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
PERSONNEL	\$ 139,063	\$ 145,824	\$ 146,859	\$ 1,035
SUPPLIES	1,147	525	575	50
CONTRACTUAL	159,580	51,682	51,692	10
Sub Total	\$ 299,790	\$ 198,031	\$ 199,126	\$ 1,095

DESCRIPTION	FY 16-17 BUDGET	FY 17-18 BUDGET	FY 18-19 ADOPTED	COUNT CHANGE
FULL TIME	1	1	1	0
PART TIME	0	0	0	0
Sub Total	1	1	1	0



State Solicitor

Mission

The mission of the Solicitor’s Office is to represent the State in the adjudication of criminal matters in Circuit Court in Pickens County.

Expenditures by Line Item

ORG	OBJ	DESCRIPTION	FY 2017 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
01123	4010	SALARIES & WAGES	\$ 664,405	\$ 699,506	\$ 722,762	\$ 23,256
01123	4012	FICA	48,675	51,850	53,115	1,265
01123	4013	WORKER'S COMPENSATION	1,971	2,103	1,163	(940)
01123	4014	RETIREMENT	80,548	98,425	108,808	10,383
01123	4015	HEALTH INSURANCE	125,947	132,347	134,786	2,439
01123	4016	DENTAL INSURANCE	4,451	5,028	5,187	159
01123	4017	LIFE INSURANCE	135	144	195	51
01123	4070	EMPLOYEE BENEFITS	-	550	650	100
01123	4100	OFFICE SUPPLIES	7,091	8,200	8,800	600
01123	4110	POSTAGE	7,719	6,800	7,700	900
01123	4140	DUES & SUBSCRIPTIONS	183	185	185	-
01123	4150	TRAVEL EXPENSE	-	400	400	-
01123	4210	TELEPHONE	2,168	2,232	2,232	-
01123	4211	LONG DISTANCE	135	275	225	(50)
01123	4262	COPIER CONTRACT	467	1,100	1,100	-
01123	4400	FOOD	93	200	200	-
01123	4621	PROPERTY INSURANCE	374	-	-	-
01123	4622	TORT INSURANCE	8,181	8,560	8,887	327
01123	4650	CONSULTING & CONTRACTUAL	82	500	500	-
Sub Total			\$ 952,625	\$ 1,018,405	\$ 1,056,895	\$ 38,490

FY 18-19 Budget Highlights

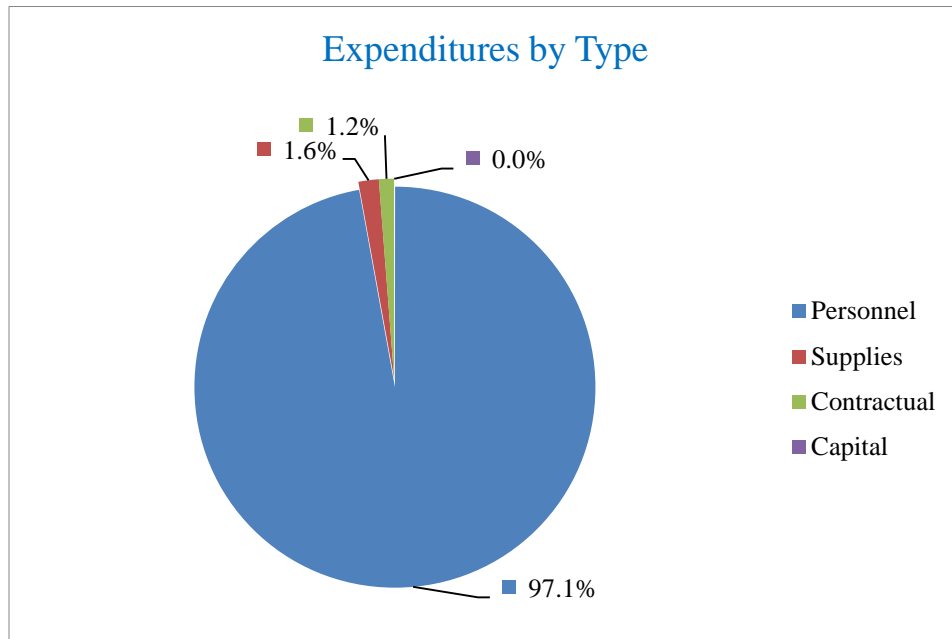
Added one (1) full time legal secretary.

State Solicitor

Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
PERSONNEL	\$ 926,133	\$ 989,953	\$ 1,026,666	\$ 36,713
SUPPLIES	15,086	15,785	17,285	1,500
CONTRACTUAL	11,406	12,667	12,944	277
CAPITAL	-	-	-	-
Sub Total	\$ 952,625	\$ 1,018,405	\$ 1,056,895	\$ 38,490

DESCRIPTION	FY 16-17 BUDGET	FY 17-18 BUDGET	FY 18-19 ADOPTED	COUNT CHANGE
FULL TIME	12	12	13	1
PART TIME	0	0	0	0
Sub Total	12	12	13	1



Public Defender

Mission

Our mission is to serve Pickens County and Greenville County through representation of indigent citizens in criminal matters. Also, bringing meaning to our laws and to promote respect through equality of justice in our courts.

Expenditures by Line Item

ORG	OBJ	DESCRIPTION	FY 2017 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
01124	4010	SALARIES & WAGES	\$ 132,590	\$ 152,216	\$ 179,652	\$ 27,436
01124	4012	FICA	9,920	11,426	13,363	1,937
01124	4013	WORKER'S COMPENSATION	393	458	290	(168)
01124	4014	RETIREMENT	15,387	20,642	26,160	5,518
01124	4015	HEALTH INSURANCE	18,468	21,082	32,140	11,058
01124	4016	DENTAL INSURANCE	1,012	1,257	1,596	339
01124	4017	LIFE INSURANCE	31	36	60	24
01124	4100	OFFICE SUPPLIES	1,685	2,500	3,500	1,000
01124	4110	POSTAGE	805	800	800	-
01124	4210	TELEPHONE	310	324	324	-
01124	4211	LONG DISTANCE	35	50	40	(10)
01124	4262	COPIER CONTRACT	449	450	450	-
01124	4622	TORT INSURANCE	1,576	1,792	2,194	402
01124	4650	CONSULTING	-	-	20,000	20,000
01124	4820	OFFICE FURNITURE & EQUIP	-	2,400	3,500	1,100
Sub Total			\$ 182,661	\$ 215,433	\$ 284,069	\$ 68,636

FY 18-19 Budget Highlights

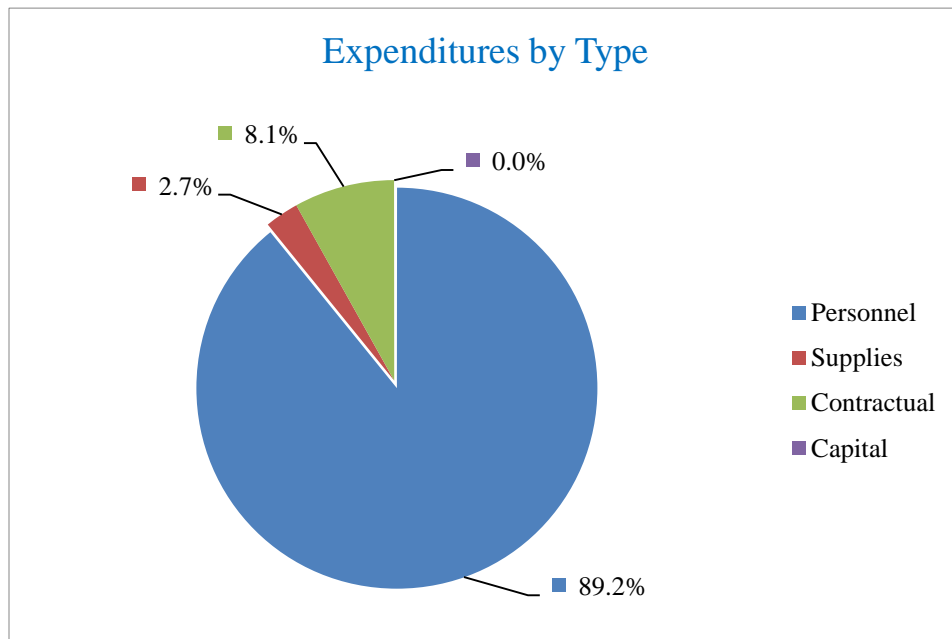
Added one (1) full time legal secretary and funded a portion of one (1) full time attorney.

Public Defender

Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
PERSONNEL	\$ 177,801	\$ 207,117	\$ 253,261	\$ 46,144
SUPPLIES	2,490	5,700	7,800	2,100
CONTRACTUAL	2,370	2,616	23,008	20,392
CAPITAL	-	-	-	-
Sub Total	\$ 182,661	\$ 215,433	\$ 284,069	\$ 68,636

DESCRIPTION	FY 16-17 BUDGET	FY 17-18 BUDGET	FY 18-19 ADOPTED	COUNT CHANGE
FULL TIME	3	3	4	1
PART TIME	0	0	0	0
Sub Total	3	3	4	1



Probate Court

Mission

The mission of the Probate Court is to provide county citizens personal service with the compassion, fairness and professionalism deserved; also, to prepare and safeguard complete and accurate records for the future.

Expenditures by Line Item

ORG	OBJ	DESCRIPTION	FY 2017 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
01127	4010	SALARIES & WAGES	\$ 228,674	\$ 243,691	\$ 245,491	\$ 1,800
01127	4011	SUPPLEMENTAL PAY	1,575	1,575	1,575	-
01127	4012	FICA	16,670	17,820	18,034	214
01127	4013	WORKER'S COMPENSATION	681	735	398	(337)
01127	4014	RETIREMENT	26,727	33,154	36,093	2,939
01127	4015	HEALTH INSURANCE	54,071	56,002	55,501	(501)
01127	4016	DENTAL INSURANCE	1,904	2,095	1,995	(100)
01127	4017	LIFE INSURANCE	57	60	75	15
01127	4020	OVERTIME	738	800	800	-
01127	4070	EMPLOYEE BENEFITS	300	-	950	950
01127	4100	OFFICE SUPPLIES	4,156	4,472	10,067	5,595
01127	4110	POSTAGE	2,067	2,300	2,300	-
01127	4120	SOFTWARE	386	-	-	-
01127	4140	DUES & SUBSCRIPTIONS	675	683	683	-
01127	4150	TRAVEL EXPENSE	29	400	400	-
01127	4211	LONG DISTANCE	66	20	20	-
01127	4262	COPIER CONTRACT	823	700	750	50
01127	4265	SOFTWARE CONTRACT	1,068	1,068	3,828	2,760
01127	4270	REPAIRS TO EQUIPMENT	-	200	200	-
01127	4622	TORT INSURANCE	2,842	3,033	3,118	85
01127	4640	TRAINING	5,159	-	-	-
01127	4810	COMPUTER EQUIPMENT	304	1,100	400	(700)
01127	4820	OFFICE FURNITURE & EQUIP	5,376	-	-	-
Sub Total			\$ 354,348	\$ 369,908	\$ 382,678	\$ 12,770

FY 18-19 Budget Highlights

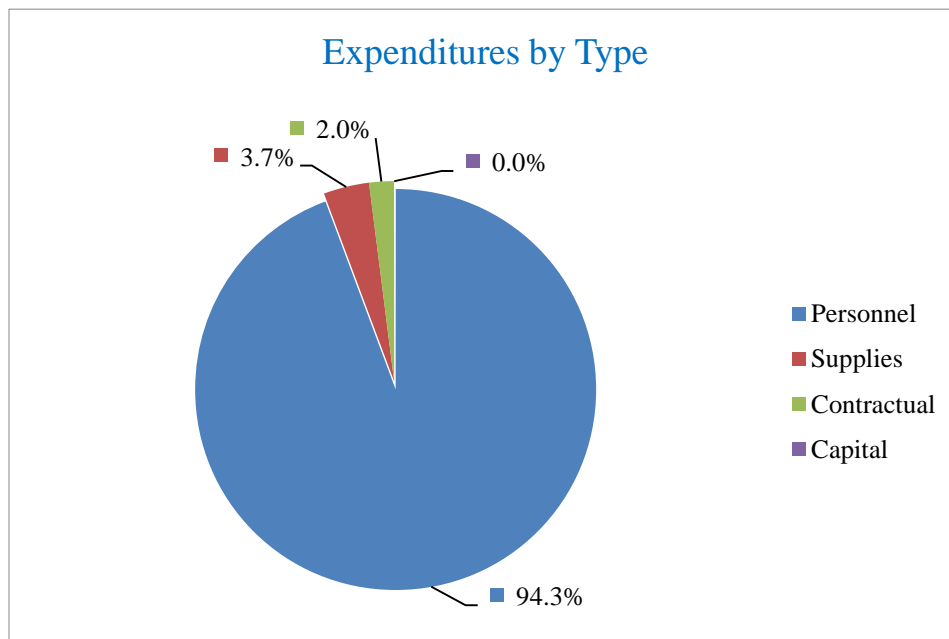
No significant changes for the FY 2019 budget.

Probate Court

Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
PERSONNEL	\$ 331,396	\$ 355,932	\$ 360,912	\$ 4,980
SUPPLIES	12,993	9,155	14,050	4,895
CONTRACTUAL	9,959	4,821	7,716	2,895
CAPITAL	-	-	-	-
Sub Total	\$ 354,348	\$ 369,908	\$ 382,678	\$ 12,770

DESCRIPTION	FY 16-17 BUDGET	FY 17-18 BUDGET	FY 18-19 ADOPTED	COUNT CHANGE
FULL TIME	5	5	5	0
PART TIME	1	1	1	0
Sub Total	6	6	6	0



Register of Deeds

Mission

The mission of the Register of Deeds is to create and maintain a permanent record of county land transactions and collect the fees prescribed by SC law; also, provide assistance to citizens in person and over the phone.

Expenditures by Line Item

ORG	OBJ	DESCRIPTION	FY 2017 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
01128	4010	SALARIES & WAGES	\$ 164,642	\$ 169,076	\$ 148,284	\$ (20,792)
01128	4011	SUPPLEMENTAL PAY	1,575	1,575	1,575	-
01128	4012	FICA	12,122	12,557	10,967	(1,590)
01128	4013	WORKER'S COMPENSATION	489	510	239	(271)
01128	4014	RETIREMENT	19,230	23,142	21,822	(1,320)
01128	4015	HEALTH INSURANCE	44,886	46,249	42,481	(3,768)
01128	4016	DENTAL INSURANCE	1,535	1,676	1,596	(80)
01128	4017	LIFE INSURANCE	47	48	60	12
01128	4070	EMPLOYEE BENEFITS	700	600	-	(600)
01128	4100	OFFICE SUPPLIES	3,842	5,250	3,500	(1,750)
01128	4110	POSTAGE	232	300	275	(25)
01128	4140	DUES & SUBSCRIPTIONS	125	270	270	-
01128	4211	LONG DISTANCE	16	35	25	(10)
01128	4262	COPIER CONTRACT	882	500	650	150
01128	4265	SOFTWARE CONTRACT	31,333	32,274	33,242	968
01128	4622	TORT INSURANCE	2,075	2,205	1,966	(239)
01128	4650	CONSULTING & CONTRACTUAL	48,715	4,700	4,700	-
01128	4810	COMPUTER EQUIPMENT	4,608	-	-	-
01128	4820	OFFICE FURNITURE & EQUIPMENT	24,964	-	-	-
Sub Total			\$ 362,018	\$ 300,967	\$ 271,652	\$ (29,315)

FY 18-19 Budget Highlights

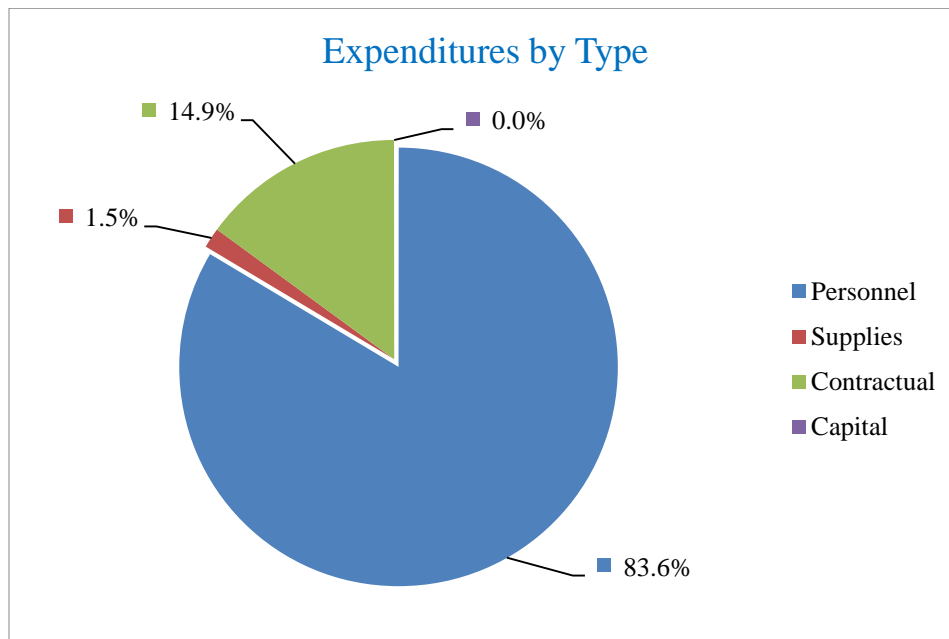
No significant changes for the FY 2019 budget.

Register of Deeds

Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
PERSONNEL	\$ 245,225	\$ 255,433	\$ 227,024	\$ (28,409)
SUPPLIES	33,771	5,820	4,045	(1,775)
CONTRACTUAL	83,022	39,714	40,583	869
CAPITAL	-	-	-	-
Sub Total	\$ 362,018	\$ 300,967	\$ 271,652	\$ (29,315)

DESCRIPTION	FY 16-17 BUDGET	FY 17-18 BUDGET	FY 18-19 ADOPTED	COUNT CHANGE
FULL TIME	4	4	4	0
PART TIME	0	0	0	0
Sub Total	4	4	4	0



Clerk of Court

Mission

The mission of the Clerk of Court is to aid county citizens who are affected by the court system.

Expenditures by Line Item

ORG	OBJ	DESCRIPTION	FY 2017 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
01129	4010	SALARIES & WAGES	\$ 461,809	\$ 481,199	\$ 495,531	\$ 14,332
01129	4011	SUPPLEMENTAL PAY	1,575	1,575	1,575	-
01129	4012	FICA	33,298	35,064	35,867	803
01129	4013	WORKER'S COMPENSATION	2,479	2,472	1,664	(808)
01129	4014	RETIREMENT	50,839	65,280	73,477	8,197
01129	4015	HEALTH INSURANCE	86,173	88,648	94,831	6,183
01129	4016	DENTAL INSURANCE	3,610	3,771	3,990	219
01129	4017	LIFE INSURANCE	116	120	150	30
01129	4020	OVERTIME	190	150	150	-
01129	4070	EMPLOYEE BENEFITS	800	500	1,450	950
01129	4100	OFFICE SUPPLIES	10,718	12,500	12,500	-
01129	4110	POSTAGE	8,280	9,500	10,000	500
01129	4140	DUES & SUBSCRIPTIONS	125	550	575	25
01129	4170	FUEL & OIL	185	198	240	42
01129	4180	JUROR FEES	28,856	30,000	30,000	-
01129	4210	TELEPHONE	2,478	2,520	2,520	-
01129	4211	LONG DISTANCE	130	150	150	-
01129	4212	DATA LINE PHONE CHARGES	9,560	9,100	9,643	543
01129	4262	COPIER CONTRACT	1,569	2,200	1,750	(450)
01129	4265	SOFTWARE CONTRACT	9,482	9,767	10,060	293
01129	4266	EQUIPMENT CONTRACT	593	970	1,000	30
01129	4270	REPAIRS TO EQUIPMENT	406	200	350	150
01129	4290	REPAIRS TO VEHICLES	66	300	300	-
01129	4400	FOOD	2,488	2,500	3,500	1,000
01129	4621	PROPERTY INSURANCE	374	401	389	(12)
01129	4622	TORT INSURANCE	5,194	5,758	6,126	368
01129	4624	LICENSES	25	-	-	-
01129	4630	RENT-BUILDINGS, EQUIPMENT	2,101	2,212	2,300	88
01129	4640	TRAINING	3,933	-	-	-
01129	4650	CONSULTING & CONTRACTUAL	445	750	750	-
01129	4810	COMPUTER EQUIPMENT	182	-	1,400	1,400
01129	4820	OFFICE FURNITURE & EQUIP	1,589	1,358	1,358	-
Sub Total			\$ 729,668	\$ 769,713	\$ 803,596	\$ 33,883

FY 18-19 Budget Highlights

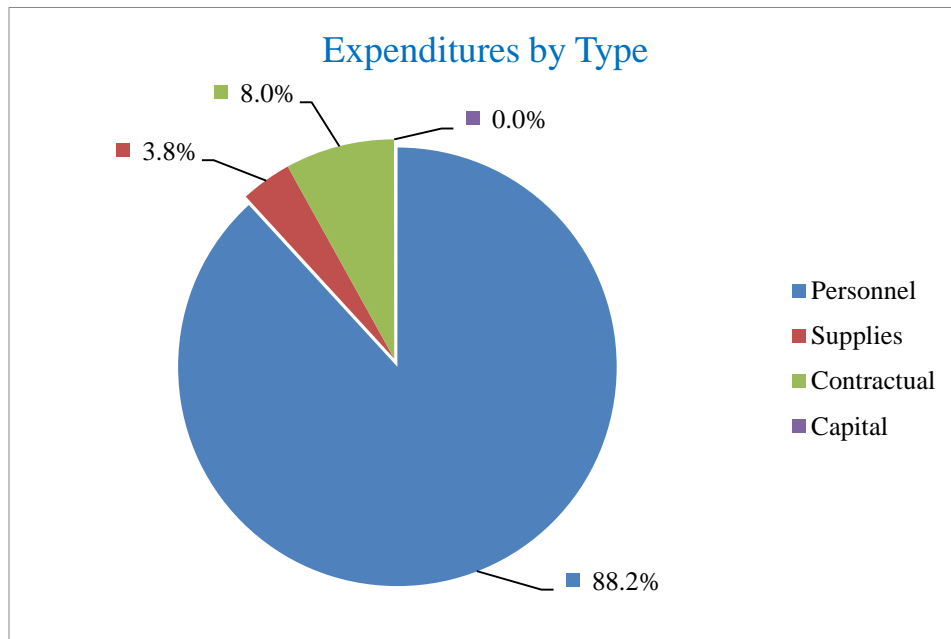
No significant changes for the FY 2019 budget.

Clerk of Court

Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
PERSONNEL	\$ 640,889	\$ 678,779	\$ 708,685	\$ 29,906
SUPPLIES	24,039	27,106	30,223	3,117
CONTRACTUAL	64,740	63,828	64,688	860
CAPITAL	-	-	-	-
Sub Total	\$ 729,668	\$ 769,713	\$ 803,596	\$ 33,883

DESCRIPTION	FY 16-17 BUDGET	FY 17-18 BUDGET	FY 18-19 ADOPTED	COUNT CHANGE
FULL TIME	14	14	14	0
PART TIME	9	9	9	0
Sub Total	23	23	23	0



Administrator

Mission

The mission of the Administrator's Office is to provide County Council with sound management information to use in developing county policy and to support Council's initiatives and county departments.

Expenditures by Line Item

ORG	OBJ	DESCRIPTION	FY 2017 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
01131	4010	SALARIES & WAGES	\$ 206,301	\$ 210,407	\$ 232,389	\$ 21,982
01131	4012	FICA	15,172	14,490	16,067	1,577
01131	4013	WORKER'S COMPENSATION	1,599	633	373	(260)
01131	4014	RETIREMENT	23,924	28,533	33,836	5,303
01131	4015	HEALTH INSURANCE	33,532	37,515	39,874	2,359
01131	4016	DENTAL INSURANCE	1,033	1,257	1,197	(60)
01131	4017	LIFE INSURANCE	35	36	45	9
01131	4070	EMPLOYEE BENEFITS	-	400	-	(400)
01131	4100	OFFICE SUPPLIES	1,336	1,750	1,750	-
01131	4110	POSTAGE	230	300	300	-
01131	4130	BATTERIES	11	50	20	(30)
01131	4140	DUES & SUBSCRIPTIONS	548	346	346	-
01131	4150	TRAVEL EXPENSE	60	500	500	-
01131	4170	FUEL & OIL	968	665	1,700	1,035
01131	4210	TELEPHONE	891	900	900	-
01131	4211	LONG DISTANCE	66	80	60	(20)
01131	4215	CELLULAR TELEPHONE	431	-	648	648
01131	4262	COPIER CONTRACT	943	300	650	350
01131	4270	REPAIRS TO EQUIPMENT	-	100	100	-
01131	4290	REPAIRS TO VEHICLES	185	500	500	-
01131	4400	FOOD	2,984	-	-	-
01131	4430	CLEANING & SANITATION	8	25	25	-
01131	4621	PROPERTY INSURANCE	1,249	1,336	475	(861)
01131	4622	TORT INSURANCE	2,698	2,534	2,804	270
01131	4630	RENT-BUILDINGS, EQUIPMENT	1,180	2,760	2,760	-
01131	4640	TRAINING	4,684	75,000	75,000	-
01131	4650	CONSULTING & CONTRACTUAL	17,334	-	-	-
01131	4710	SPECIAL DEPARTMENTAL SUPPLIES	2,799	3,000	3,000	-
01131	4820	OFFICE FURNITURE & EQUIP	708	-	-	-
Sub Total			\$ 320,909	\$ 383,417	\$ 415,319	\$ 31,902

FY 18-19 Budget Highlights

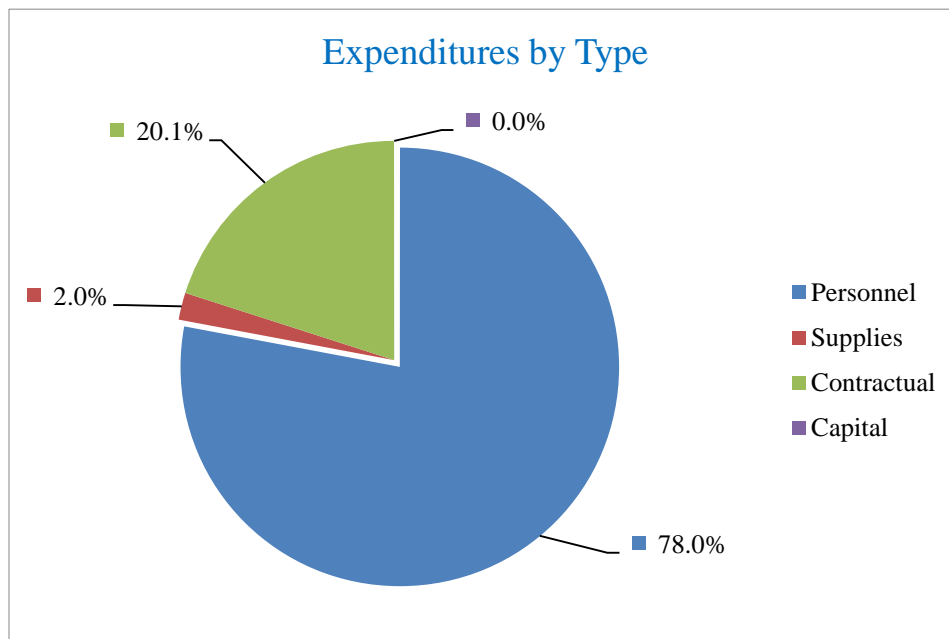
No significant changes for the FY 2019 budget.

Administrator

Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
PERSONNEL	\$ 281,595	\$ 293,271	\$ 323,781	\$ 30,510
SUPPLIES	9,838	7,236	8,241	1,005
CONTRACTUAL	29,476	82,910	83,297	387
CAPITAL	-	-	-	-
Sub Total	\$ 320,909	\$ 383,417	\$ 415,319	\$ 31,902

DESCRIPTION	FY 16-17 BUDGET	FY 17-18 BUDGET	FY 18-19 ADOPTED	COUNT CHANGE
FULL TIME	3	3	3	0
PART TIME	0	0	0	0
Sub Total	3	3	3	0



Purchasing

Mission

The mission of the Purchasing Department is to administer county purchasing policies, supervise procurement, maintain records of all supplies and equipment and provide a central supply point. Also, the department oversees the county surplus sale, works with each department to write specifications on equipment to be purchased and ensures the County is getting the best value for every tax dollar.

Expenditures by Line Item

ORG	OBJ	DESCRIPTION	FY 2017 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
01132	4010	SALARIES & WAGES	\$ 46,055	\$ 53,320	\$ 53,320	\$ -
01132	4012	FICA	3,224	3,779	3,724	(55)
01132	4013	WORKER'S COMPENSATION	470	546	446	(100)
01132	4014	RETIREMENT	5,383	7,231	7,764	533
01132	4015	HEALTH INSURANCE	16,950	17,465	17,309	(156)
01132	4016	DENTAL INSURANCE	384	419	399	(20)
01132	4017	LIFE INSURANCE	12	12	15	3
01132	4020	OVERTIME	564	-	-	-
01132	4070	EMPLOYEE BENEFITS	200	-	-	-
01132	4100	OFFICE SUPPLIES	160	200	200	-
01132	4110	POSTAGE	-	50	50	-
01132	4130	BATTERIES	-	-	5	5
01132	4140	DUES & SUBSCRIPTIONS	525	525	525	-
01132	4150	TRAVEL EXPENSE	-	20	20	-
01132	4160	SAFETY ITEMS	-	20	20	-
01132	4170	FUEL & OIL	314	357	275	(82)
01132	4210	TELEPHONE	310	312	312	-
01132	4211	LONG DISTANCE	3	15	15	-
01132	4262	COPIER CONTRACT	16	30	20	(10)
01132	4290	REPAIRS TO VEHICLES	50	200	200	-
01132	4621	PROPERTY INSURANCE	374	401	389	(12)
01132	4622	TORT INSURANCE	556	717	719	2
01132	4710	SPECIAL DEPARTMENTAL SUPPLIES	251	-	-	-
Sub Total			\$ 75,801	\$ 85,619	\$ 85,727	\$ 108

FY 18-19 Budget Highlights

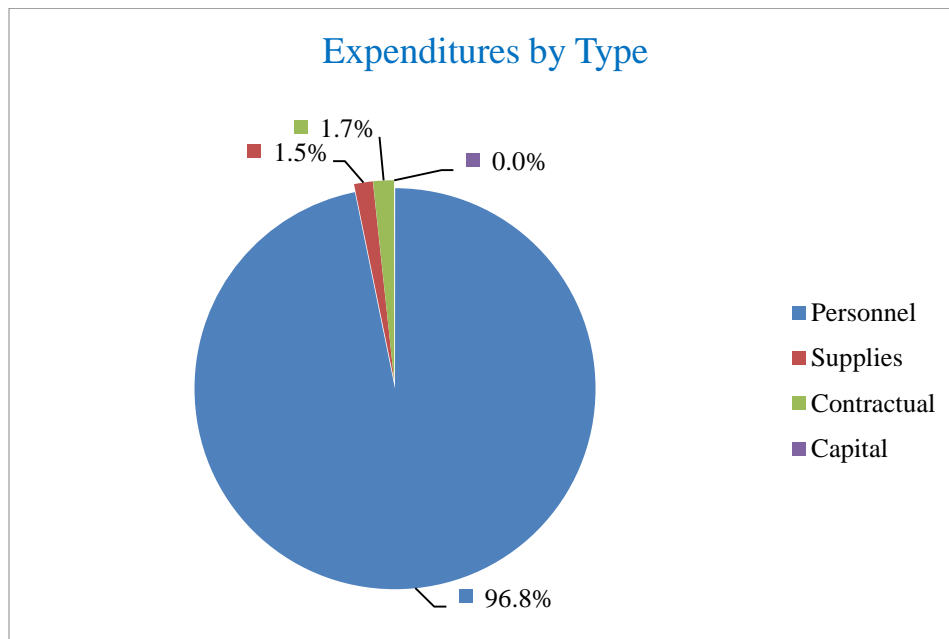
No significant changes for the FY 2019 budget.

Purchasing

Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
PERSONNEL	\$ 73,242	\$ 82,772	\$ 82,977	\$ 205
SUPPLIES	1,300	1,372	1,295	(77)
CONTRACTUAL	1,259	1,475	1,455	(20)
CAPITAL	-	-	-	-
Sub Total	\$ 75,801	\$ 85,619	\$ 85,727	\$ 108

DESCRIPTION	FY 16-17 BUDGET	FY 17-18 BUDGET	FY 18-19 ADOPTED	COUNT CHANGE
FULL TIME	1	1	1	0
PART TIME	1	1	1	0
Sub Total	2	2	2	0



Finance

Mission

The mission of the Finance Department is to provide timely and accurate financial information using Generally Accepted Accounting Principles (GAAP) to internal and external customers, while ensuring citizens the department is operating in an efficient manner.

Expenditures by Line Item

ORG	OBJ	DESCRIPTION	FY 2017 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
01133	4010	SALARIES & WAGES	\$ 318,255	\$ 337,614	\$ 336,230	\$ (1,384)
01133	4012	FICA	23,504	25,094	24,819	(275)
01133	4013	WORKER'S COMPENSATION	946	1,017	542	(475)
01133	4014	RETIREMENT	36,868	45,797	48,972	3,175
01133	4015	HEALTH INSURANCE	44,395	49,898	48,530	(1,368)
01133	4016	DENTAL INSURANCE	1,691	2,514	2,394	(120)
01133	4017	LIFE INSURANCE	63	72	90	18
01133	4020	OVERTIME	131	100	100	-
01133	4070	EMPLOYEE BENEFITS	-	250	700	450
01133	4100	OFFICE SUPPLIES	7,394	6,810	6,810	-
01133	4110	POSTAGE	4,663	4,800	4,800	-
01133	4140	DUES & SUBSCRIPTIONS	200	200	200	-
01133	4150	TRAVEL EXPENSE	305	300	300	-
01133	4210	TELEPHONE	929	960	960	-
01133	4211	LONG DISTANCE	38	50	50	-
01133	4215	CELLULAR TELEPHONE	420	420	420	-
01133	4262	COPIER CONTRACT	194	150	175	25
01133	4270	REPAIRS TO EQUIPMENT	524	200	200	-
01133	4430	CLEANING & SANITATION	5	15	15	-
01133	4622	TORT INSURANCE	3,833	3,998	3,999	1
01133	4640	TRAINING	2,014	-	-	-
01133	4650	CONSULTING & CONTRACTUAL	62,987	68,025	66,500	(1,525)
01133	4820	OFFICE FURNITURE & EQUIP	4,470	-	-	-
Sub Total			\$ 513,829	\$ 548,284	\$ 546,806	\$ (1,478)

FY 18-19 Budget Highlights

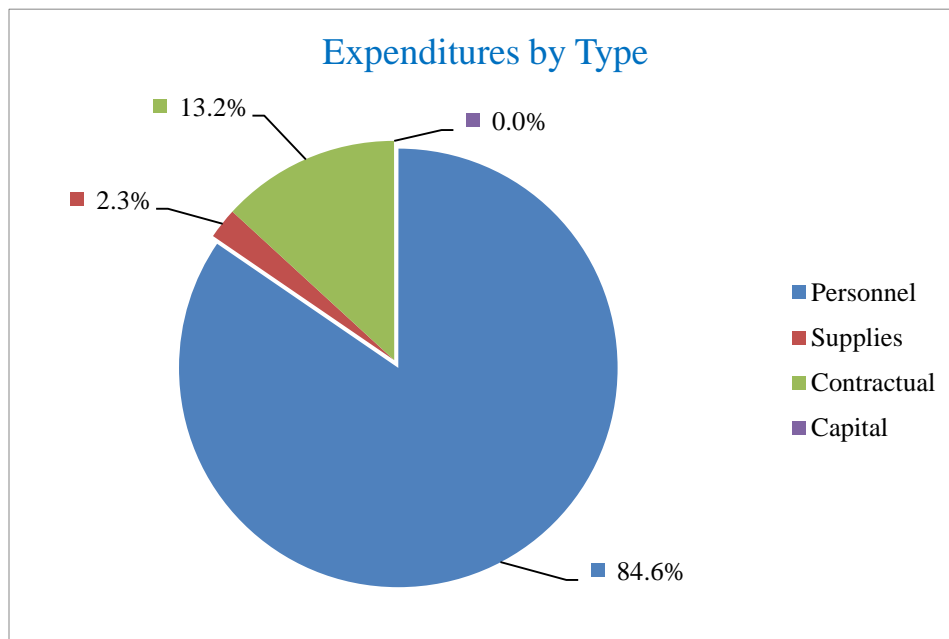
No significant changes for the FY 2019 budget.

Finance

Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
PERSONNEL	\$ 425,852	\$ 462,356	\$ 462,377	\$ 21
SUPPLIES	17,561	12,325	12,325	-
CONTRACTUAL	70,416	73,603	72,104	(1,499)
CAPITAL	-	-	-	-
Sub Total	\$ 513,829	\$ 548,284	\$ 546,806	\$ (1,478)

DESCRIPTION	FY 16-17 BUDGET	FY 17-18 BUDGET	FY 18-19 ADOPTED	COUNT CHANGE
FULL TIME	6	6	6	0
PART TIME	0	0	0	0
Sub Total	6	6	6	0



Building Maintenance

Mission

The mission of the Building Maintenance Department is to maintain county buildings, grounds and facilities to the highest level possible. The department also serves as the overseer of selected new construction, refurbishing and upgrades of county facilities.

Expenditures by Line Item

ORG	OBJ	DESCRIPTION	FY 2017 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
01134	4010	SALARIES & WAGES	\$ 696,696	\$ 717,117	\$ 688,643	\$ (28,474)
01134	4012	FICA	51,956	53,669	50,891	(2,778)
01134	4013	WORKER'S COMPENSATION	27,715	26,834	23,219	(3,615)
01134	4014	RETIREMENT	81,738	98,065	101,149	3,084
01134	4015	HEALTH INSURANCE	202,293	214,713	227,141	12,428
01134	4016	DENTAL INSURANCE	7,787	8,799	7,182	(1,617)
01134	4017	LIFE INSURANCE	239	252	285	33
01134	4020	OVERTIME	9,213	6,000	6,000	-
01134	4070	EMPLOYEE BENEFITS	700	450	1,000	550
01134	4100	OFFICE SUPPLIES	608	700	700	-
01134	4110	POSTAGE	7	20	20	-
01134	4120	SOFTWARE	57	-	-	-
01134	4130	BATTERIES	46	75	375	300
01134	4150	TRAVEL	49	-	-	-
01134	4160	SAFETY ITEMS	1,362	1,900	3,900	2,000
01134	4170	FUEL & OIL	24,942	22,940	27,600	4,660
01134	4200	ELECTRICITY & HEATING FUEL	355,416	340,000	370,000	30,000
01134	4210	TELEPHONE	3,000	3,012	3,012	-
01134	4211	LONG DISTANCE	12	10	10	-
01134	4212	DATA LINE PHONE CHARGES	142	1,404	492	(912)
01134	4215	CELLULAR TELEPHONE	1,201	1,200	1,212	12
01134	4220	WATER & SEWER	33,233	32,000	33,000	1,000
01134	4262	COPIER CONTRACT	209	350	300	(50)
01134	4263	SECURITY MONITORING CONTRACT	2,364	2,600	2,700	100
01134	4264	PEST CONTROL CONTRACT	7,622	7,603	9,603	2,000
01134	4266	EQUIPMENT CONTRACT	31,074	44,203	49,747	5,544
01134	4268	FIRE ALARM INSPECTION	5,714	6,500	6,500	-
01134	4269	FIRE EXTINGUISHER CONTRACT	12,698	15,600	15,600	-
01134	4270	REPAIRS TO EQUIPMENT	13,891	10,000	14,000	4,000
01134	4280	REPAIRS TO BUILDINGS & GROUNDS	705,555	591,000	604,000	13,000
01134	4290	REPAIRS TO VEHICLES	20,891	14,000	21,000	7,000
01134	4310	SMALL HAND TOOLS	2,549	4,000	3,000	(1,000)
01134	4410	UNIFORMS & CLOTHING	8,604	7,500	7,500	-
01134	4430	CLEANING & SANITATION	29,621	35,000	40,000	5,000

Building Maintenance

Expenditures by Line Item, continued

ORG	OBJ	DESCRIPTION	FY 2017 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
01134	4480	CHEMICALS	\$ 809	\$ 2,000	\$ 1,500	\$ (500)
01134	4490	MEDICAL	-	75	75	-
01134	4621	PROPERTY INSURANCE	41,948	44,884	52,462	7,578
01134	4622	TORT INSURANCE	9,721	11,936	9,567	(2,369)
01134	4624	LICENSES	175	-	-	-
01134	4630	RENT-BUILDINGS, EQUIPMENT	255	350	450	100
01134	4640	TRAINING	2,168	-	-	-
01134	4650	CONSULTING & CONTRACTUAL	1,094	1,000	1,000	-
01134	4710	SPECIAL DEPARTMENTAL SUPPLIES	-	50	50	-
01134	4820	OFFICE FURNITURE & EQUIP	3,620	-	-	-
01134	4840	AUTOMOTIVE EQUIPMENT	118	-	-	-
01134	4850	MACHINES & EQUIPMENT	10,704	7,700	7,825	125
01134	4915	MACHINERY & EQUIPMENT	93,337	12,000	11,554	(446)
Sub Total			\$ 2,503,153	\$ 2,347,511	\$ 2,404,264	\$ 60,937

FY 18-19 Budget Highlights

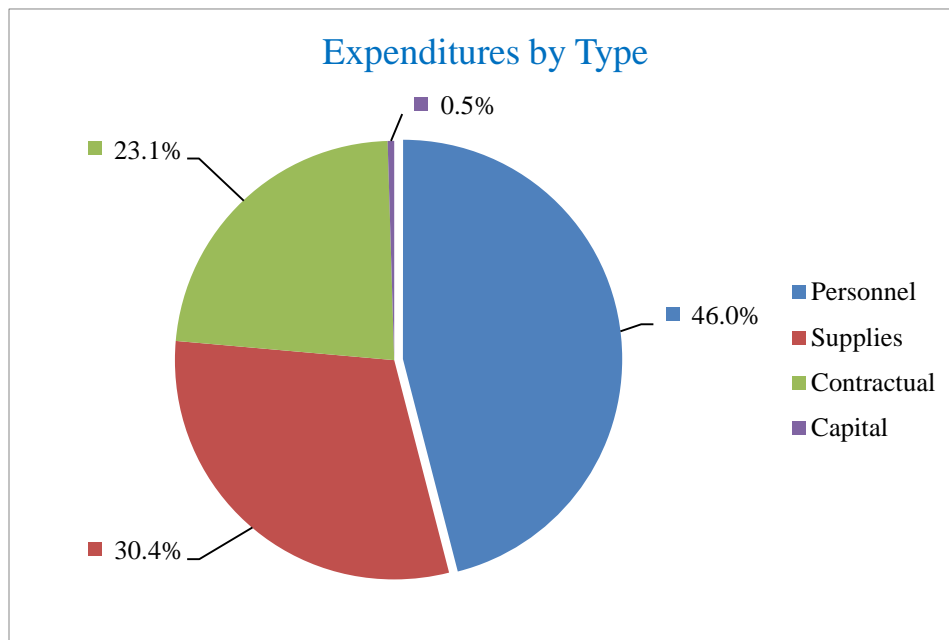
The budget includes the reduction of one (1) full time custodian and the reduction a full time maintenance technician to part time. Replacement of 7 HVAC units at the Health Department, replace flooring at several EMS stations, installation of a waterline to connect fire pump at Cornell Dubilier, replace partial roof at Pickens EMS, replace roof at Holly Springs EMS and replace two zero turn mowers for lawn maintenance for County buildings.

Building Maintenance

Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
PERSONNEL	\$ 1,078,338	\$ 1,125,899	\$ 1,105,510	\$ (20,389)
SUPPLIES	823,433	696,960	731,545	34,585
CONTRACTUAL	508,045	512,652	555,655	43,003
CAPITAL	93,337	12,000	11,554	(446)
Sub Total	\$ 2,503,153	\$ 2,347,511	\$ 2,404,264	\$ 56,753

DESCRIPTION	FY 16-17 BUDGET	FY 17-18 BUDGET	FY 18-19 ADOPTED	COUNT CHANGE
FULL TIME	22	21	19	-2
PART TIME	0	0	1	1
Sub Total	22	21	20	-1



Human Resources

Mission

The mission of the Human Resources Department is to attract and retain quality employees through benefits, compensation and professional growth opportunities. Also, to ensure county personnel policies and procedures comply with state and federal laws and to provide a safe work environment for county employees.

Expenditures by Line Item

ORG	OBJ	DESCRIPTION	FY 2017 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
01135	4010	SALARIES & WAGES	\$ 98,341	\$ 104,143	\$ 115,951	\$ 11,808
01135	4012	FICA	7,365	7,728	8,590	862
01135	4013	WORKER'S COMPENSATION	292	313	187	(126)
01135	4014	RETIREMENT	11,390	14,123	16,883	2,760
01135	4015	HEALTH INSURANCE	18,838	24,484	24,256	(228)
01135	4016	DENTAL INSURANCE	768	838	798	(40)
01135	4017	LIFE INSURANCE	23	24	30	6
01135	4070	EMPLOYEE BENEFITS	38,973	36,980	45,480	8,500
01135	4100	OFFICE SUPPLIES	1,419	1,300	1,300	-
01135	4110	POSTAGE	252	400	300	(100)
01135	4140	DUES & SUBSCRIPTIONS	420	401	305	(96)
01135	4150	TRAVEL EXPENSE	-	50	50	-
01135	4160	SAFETY ITEMS	485	1,500	1,500	-
01135	4210	TELEPHONE	310	320	320	-
01135	4211	LONG DISTANCE	15	20	15	(5)
01135	4262	COPIER CONTRACT	7	-	-	-
01135	4400	FOOD	-	300	300	-
01135	4622	TORT INSURANCE	1,132	1,312	1,444	132
01135	4650	CONSULTING & CONTRACTUAL	4,447	5,000	5,096	96
01135	4710	SPECIAL DEPARTMENT SUPPLIES	9	-	-	-
Sub Total			\$ 184,486	\$ 199,236	\$ 222,805	\$ 23,569

FY 18-19 Budget Highlights

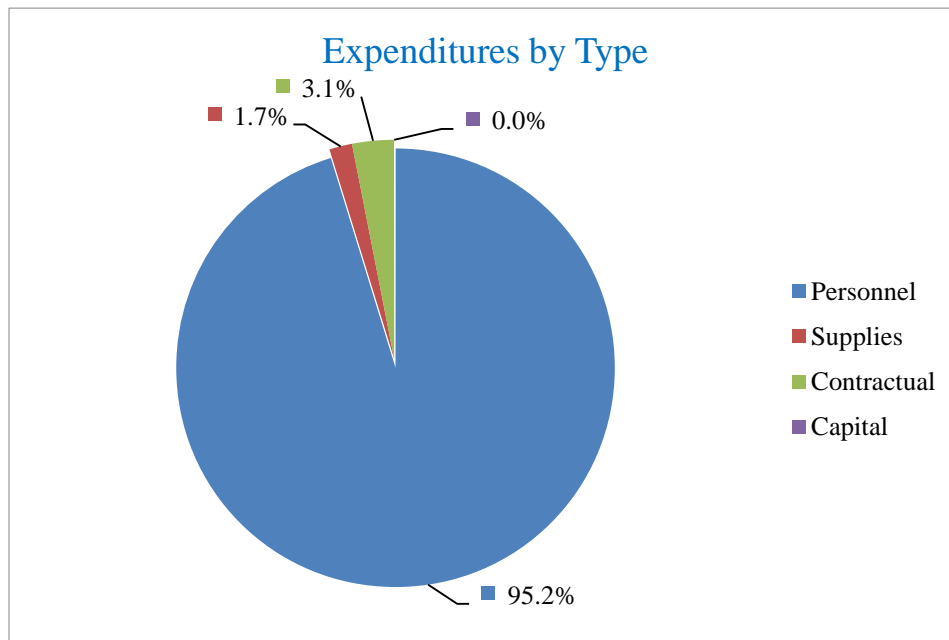
No significant changes for the FY 2019 budget.

Human Resources

Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
PERSONNEL	\$ 175,990	\$ 188,633	\$ 212,175	\$ 23,542
SUPPLIES	2,585	3,951	3,755	(196)
CONTRACTUAL	5,911	6,652	6,875	223
CAPITAL	-	-	-	-
Sub Total	\$ 184,486	\$ 199,236	\$ 222,805	\$ 23,569

DESCRIPTION	FY 16-17 BUDGET	FY 17-18 BUDGET	FY 18-19 BUDGET	COUNT CHANGE
FULL TIME	2	2	2	0
PART TIME	0	0	0	0
Sub Total	2	2	2	0



Delinquent Tax

Mission

The mission of the Delinquent Tax Office is to provide courteous and efficient service to all customers, whether taxpayers, tax sale bidders, legal professionals or other county employees.

Expenditures by Line Item

ORG	OBJ	DESCRIPTION	FY 2017 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
01136	4010	SALARIES & WAGES	\$ 115,304	\$ 122,513	\$ 71,628	\$ (50,885)
01136	4012	FICA	8,344	9,104	5,319	(3,785)
01136	4013	WORKER'S COMPENSATION	343	371	116	(255)
01136	4014	RETIREMENT	13,356	16,716	10,459	(6,257)
01136	4015	HEALTH INSURANCE	34,530	37,423	18,216	(19,207)
01136	4016	DENTAL INSURANCE	1,105	1,257	798	(459)
01136	4017	LIFE INSURANCE	34	36	30	(6)
01136	4020	OVERTIME	171	750	200	(550)
01136	4070	EMPLOYEE BENEFITS	-	200	-	(200)
01136	4100	OFFICE SUPPLIES	7,278	7,000	8,000	1,000
01136	4110	POSTAGE	34,604	38,000	35,000	(3,000)
01136	4140	DUES & SUBSCRIPTIONS	-	100	75	(25)
01136	4150	TRAVEL EXPENSE	134	100	100	-
01136	4211	LONG DISTANCE	20	20	20	-
01136	4215	CELLULAR TELEPHONE	420	105	-	(105)
01136	4262	COPIER CONTRACT	103	150	125	(25)
01136	4400	FOOD	-	-	110	110
01136	4622	TORT INSURANCE	99	1,628	925	(703)
01136	4630	RENT-BUILDINGS, EQUIPMENT	1,500	-	-	-
01136	4640	TRAINING	2,771	-	-	-
01136	4650	CONSULTING & CONTRACTUAL	69,480	63,923	106,600	42,677
Sub Total			\$ 289,596	\$ 299,396	\$ 257,721	\$ (41,675)

FY 18-19 Budget Highlights

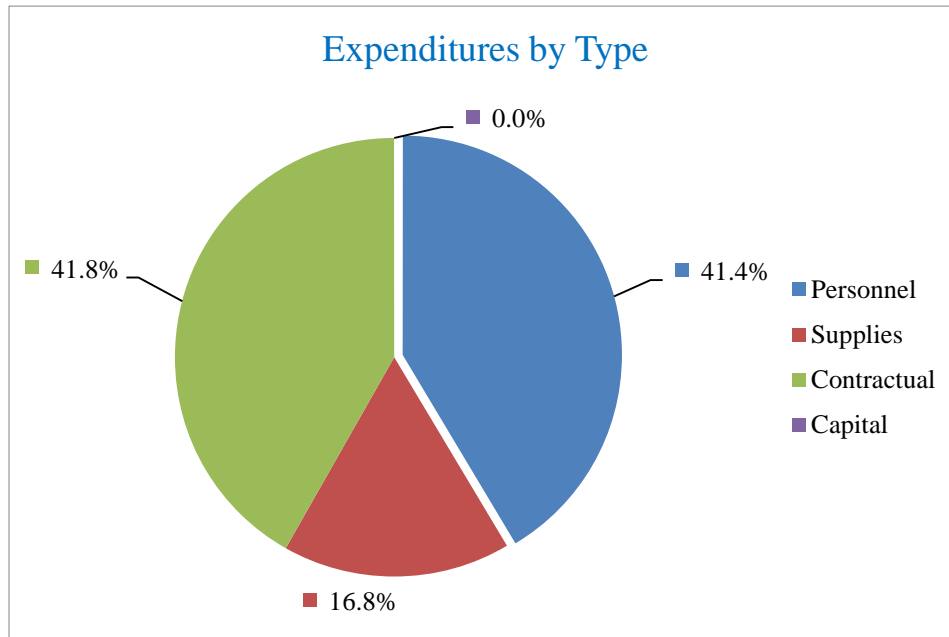
Elimination of Delinquent Tax Manager position and addition of funds for an outside company to post all delinquent tax parcel for the annual tax sale.

Delinquent Tax

Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
PERSONNEL	\$ 173,188	\$ 188,370	\$ 106,766	\$ (81,604)
SUPPLIES	42,115	45,200	43,285	(1,915)
CONTRACTUAL	74,293	65,826	107,670	41,844
CAPITAL	-	-	-	-
Sub Total	\$ 289,596	\$ 299,396	\$ 257,721	\$ (41,675)

DESCRIPTION	FY 16-17 BUDGET	FY 17-18 BUDGET	FY 18-19 ADOPTED	COUNT CHANGE
FULL TIME	3	3	2	-1
PART TIME	0	0	0	0
Sub Total	3	3	2	-1



Risk Manager

Mission

The mission of the Risk Manager is to serve as a resource for the health, safety and well-being of Pickens County employees by managing risks and reducing the frequency, severity and associated cost of claims, through continuous education, participation and communication.

Expenditures by Line Item

ORG	OBJ	DESCRIPTION	FY 2017 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
01137	4010	SALARIES & WAGES	\$ 49,600	\$ 56,814	\$ 56,814	\$ -
01137	4012	FICA	3,750	4,309	4,303	(6)
01137	4013	WORKER'S COMPENSATION	1,808	2,097	1,319	(778)
01137	4014	RETIREMENT	7,071	16,931	9,795	(7,136)
01137	4015	HEALTH INSURANCE	6,821	7,024	6,962	(62)
01137	4016	DENTAL INSURANCE	384	419	399	(20)
01137	4017	LIFE INSURANCE	12	12	15	3
01137	4100	OFFICE SUPPLIES	5	20	20	-
01137	4140	DUES & SUBSCRIPTIONS	-	-	100	100
01137	4150	TRAVEL EXPENSE	74	-	-	-
01137	4170	FUEL & OIL	-	-	700	700
01137	4215	CELLULAR TELEPHONE	420	420	420	-
01137	4621	PROPERTY INSURANCE	-	-	389	389
01137	4622	TORT INSURANCE	6,329	758	5,762	5,004
01137	4640	TRAINING	778	-	-	-
Sub Total			\$ 77,052	\$ 88,804	\$ 86,998	\$ (1,806)

FY 18-19 Budget Highlights

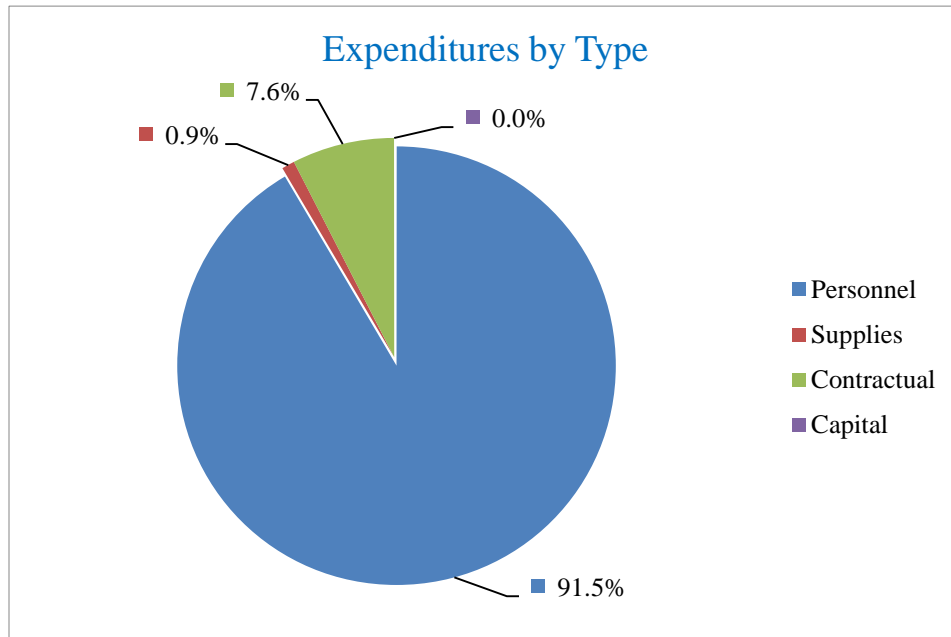
No significant changes for the FY 2019 budget.

Risk Manager

Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
PERSONNEL	\$ 69,446	\$ 87,606	\$ 79,607	\$ (7,999)
SUPPLIES	79	20	820	800
CONTRACTUAL	7,527	1,178	6,571	5,393
CAPITAL	-	-	-	-
Sub Total	\$ 77,052	\$ 88,804	\$ 86,998	\$ (1,806)

DESCRIPTION	FY 16-17 BUDGET	FY 17-18 ADOPTED	FY 18-19 ADOPTED	COUNT CHANGE
FULL TIME	1	1	1	0
PART TIME	0	0	0	0
Sub Total	1	1	1	0



Treasurer

Mission

The mission of the Treasurer’s Office is to strive to offer prompt and courteous service to county citizens.

Expenditures by Line Item

ORG	OBJ	DESCRIPTION	FY 2017 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
01152	4010	SALARIES & WAGES	\$ 246,672	\$ 261,425	\$ 261,698	\$ 273
01152	4012	FICA	18,163	19,386	19,383	(3)
01152	4013	WORKER'S COMPENSATION	734	788	423	(365)
01152	4014	RETIREMENT	28,630	35,506	38,208	2,702
01152	4015	HEALTH INSURANCE	50,687	53,957	53,467	(490)
01152	4016	DENTAL INSURANCE	2,210	2,514	2,394	(120)
01152	4017	LIFE INSURANCE	67	72	90	18
01152	4020	OVERTIME	748	400	700	300
01152	4070	EMPLOYEE BENEFITS	300	250	750	500
01152	4100	OFFICE SUPPLIES	17,347	20,000	19,000	(1,000)
01152	4110	POSTAGE	101,536	102,000	103,000	1,000
01152	4120	SOFTWARE	114	-	-	-
01152	4140	DUES & SUBSCRIPTIONS	50	100	100	-
01152	4150	TRAVEL EXPENSE	501	550	550	-
01152	4211	LONG DISTANCE	13	25	20	(5)
01152	4262	COPIER CONTRACT	-	125	125	-
01152	4270	REPAIRS TO EQUIPMENT	1,438	-	-	-
01152	4622	TORT INSURANCE	3,099	3,096	3,260	164
01152	4630	RENT-BUILDINGS, EQUIPMENT	923	1,742	1,742	-
01152	4640	TRAINING	633	-	-	-
01152	4810	COMPUTER EQUIPMENT	355	-	-	-
01152	4820	OFFICE FURNITURE & EQUIPMENT	149	-	-	-
Sub Total			\$ 474,369	\$ 501,936	\$ 504,910	\$ 2,974

FY 18-19 Budget Highlights

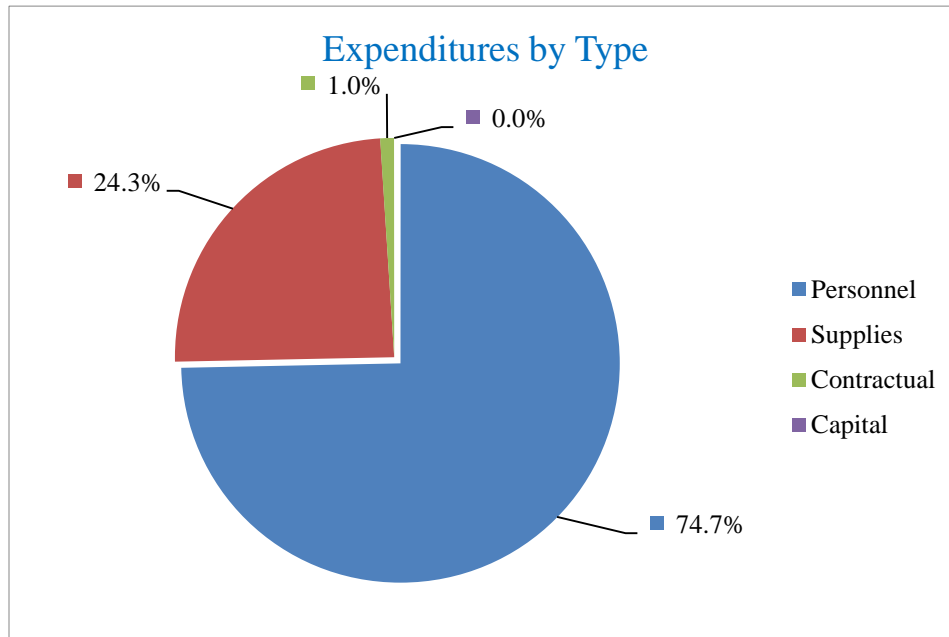
No significant changes for the FY 2019 budget.

Treasurer

Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
PERSONNEL	\$ 348,212	\$ 374,298	\$ 377,113	\$ 2,815
SUPPLIES	121,490	122,650	122,650	-
CONTRACTUAL	4,667	4,988	5,147	159
CAPITAL	-	-	-	-
Sub Total	\$ 474,369	\$ 501,936	\$ 504,910	\$ 2,974

DESCRIPTION	FY 16-17 BUDGET	FY 17-18 BUDGET	FY 18-19 ADOPTED	COUNT CHANGE
FULL TIME	6	6	6	0
PART TIME	0	0	0	0
Sub Total	6	6	6	0



Auditor

Mission

The mission of the Auditor’s Office is to assemble information of real estate and personal property ownership for the purposes of property tax billing and coordination.

Expenditures by Line Item

ORG	OBJ	DESCRIPTION	FY 2017 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
01154	4010	SALARIES & WAGES	\$ 232,119	\$ 243,092	\$ 243,092	\$ -
01154	4012	FICA	16,645	17,566	17,580	14
01154	4013	WORKER'S COMPENSATION	689	733	392	(341)
01154	4014	RETIREMENT	26,847	32,980	35,398	2,418
01154	4015	HEALTH INSURANCE	76,506	82,440	64,412	(18,028)
01154	4016	DENTAL INSURANCE	2,303	2,514	1,995	(519)
01154	4017	LIFE INSURANCE	70	72	90	18
01154	4020	OVERTIME	-	100	-	(100)
01154	4070	EMPLOYEE BENEFITS	250	-	550	550
01154	4100	OFFICE SUPPLIES	27,902	28,800	28,800	-
01154	4110	POSTAGE	2,815	2,900	3,000	100
01154	4120	SOFTWARE	228	-	-	-
01154	4140	DUES & SUBSCRIPTIONS	80	560	160	(400)
01154	4150	TRAVEL EXPENSE	-	50	50	-
01154	4210	TELEPHONE	310	320	320	-
01154	4211	LONG DISTANCE	30	60	40	(20)
01154	4215	CELLULAR TELEPHONE	420	420	420	-
01154	4262	COPIER CONTRACT	238	300	300	-
01154	4622	TORT INSURANCE	2,843	3,252	3,144	(108)
01154	4640	TRAINING	678	-	-	-
01154	4650	CONSULTING & CONTRACTUAL	2,636	2,600	2,600	-
Sub Total			\$ 393,609	\$ 418,759	\$ 402,343	\$ (16,416)

FY 18-19 Budget Highlights

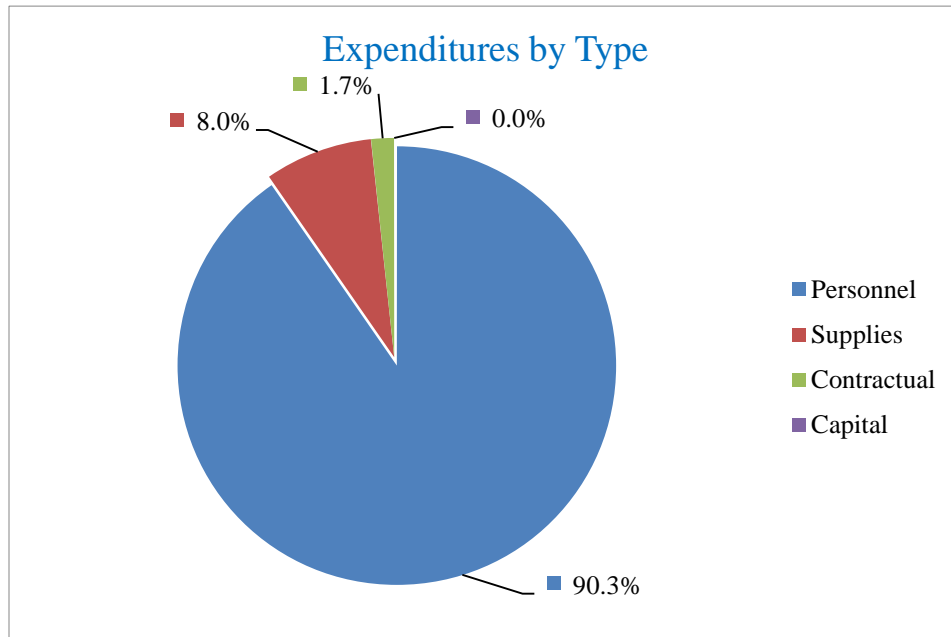
No significant changes for the FY 2019 budget.

Auditor

Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
PERSONNEL	\$ 355,429	\$ 379,497	\$ 363,509	\$ (15,988)
SUPPLIES	31,025	32,310	32,010	(300)
CONTRACTUAL	7,155	6,952	6,824	(128)
CAPITAL	-	-	-	-
Sub Total	\$ 393,609	\$ 418,759	\$ 402,343	\$ (16,416)

DESCRIPTION	FY 16-17 BUDGET	FY 17-18 BUDGET	FY 18-19 ADOPTED	COUNT CHANGE
FULL TIME	6	6	6	0
PART TIME	0	0	0	0
Sub Total	6	6	6	0



Tax Assessor

Mission

The mission of the Tax Assessor’s Office is to list and uniformly assess all real property as required by state law while providing courteous, efficient and economic delivery of services to county citizens. The Assessor’s mission is to provide new technology, which will have integrated databases, focused organization-wide applications, increased efficiency and online public access to information.

Expenditures by Line Item

ORG	OBJ	DESCRIPTION	FY 2017 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
01155	4010	SALARIES & WAGES	\$ 543,027	\$ 583,634	\$ 591,488	\$ 7,854
01155	4012	FICA	40,368	43,866	44,322	456
01155	4013	WORKER'S COMPENSATION	7,100	7,988	7,665	(323)
01155	4014	RETIREMENT	62,941	79,455	86,455	7,000
01155	4015	HEALTH INSURANCE	93,172	100,163	115,745	15,582
01155	4016	DENTAL INSURANCE	3,994	4,609	4,389	(220)
01155	4017	LIFE INSURANCE	134	144	195	51
01155	4020	OVERTIME	624	2,258	2,258	-
01155	4070	EMPLOYEE BENEFITS	550	-	650	650
01155	4100	OFFICE SUPPLIES	1,647	3,000	16,937	13,937
01155	4110	POSTAGE	2,028	2,820	26,244	23,424
01155	4120	SOFTWARE	271	225	8,255	8,030
01155	4130	BATTERIES	40	335	215	(120)
01155	4140	DUES & SUBSCRIPTIONS	981	1,022	1,668	646
01155	4150	TRAVEL EXPENSE	-	255	225	(30)
01155	4170	FUEL & OIL	3,939	4,300	4,100	(200)
01155	4210	TELEPHONE	310	325	325	-
01155	4211	LONG DISTANCE	60	95	60	(35)
01155	4212	DATA LINE PHONE CHARGES	2,076	2,064	2,892	828
01155	4262	COPIER CONTRACT	883	888	888	-
01155	4265	SOFTWARE CONTRACT	2,798	1,470	61,978	60,508
01155	4290	REPAIRS TO VEHICLES	1,678	2,000	3,400	1,400
01155	4621	PROPERTY INSURANCE	2,403	2,572	2,412	(160)
01155	4622	TORT INSURANCE	6,454	7,112	7,384	272
01155	4624	LICENSES	1,295	1,490	1,525	35
01155	4640	TRAINING	2,836	-	-	-
01155	4650	CONSULTING & CONTRACTUAL	-	3,200	925	(2,275)
01155	4810	COMPUTER EQUIPMENT	10,711	-	2,000	2,000
01155	4820	OFFICE FURNITURE & EQUIP	988	-	-	-
01155	4850	MACHINES & EQUIPMENT	-	-	360	360
Sub Total			\$ 793,308	\$ 855,290	\$ 994,960	\$ 139,670

FY 18-19 Budget Highlights

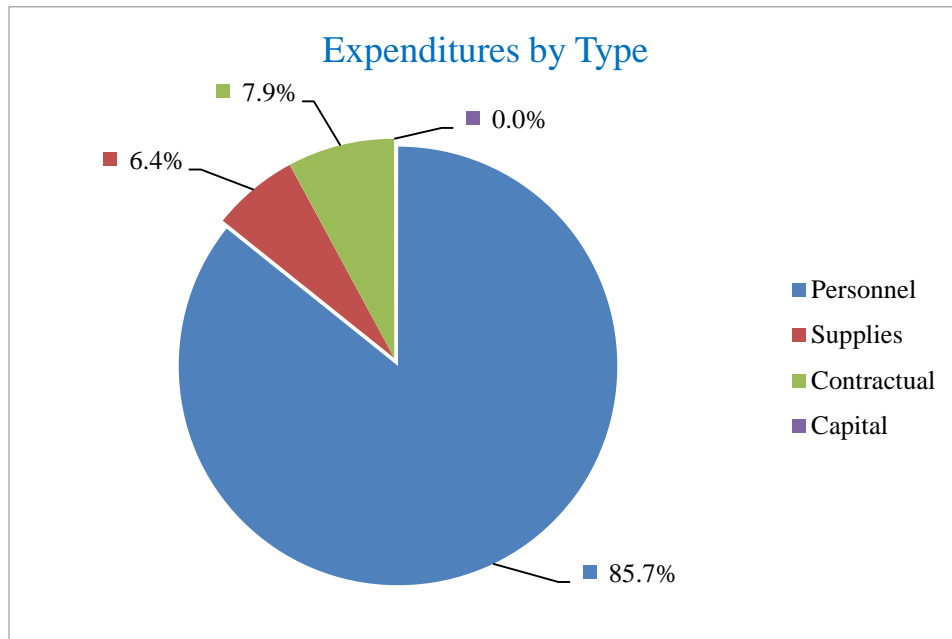
Reclassification of PT assessment specialist to full time position. Additional funds for 5 year annual reassessment period.

Tax Assessor

Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
PERSONNEL	\$ 751,910	\$ 822,117	\$ 853,167	\$ 31,050
SUPPLIES	22,283	13,957	63,404	49,447
CONTRACTUAL	19,115	19,216	78,389	59,173
CAPITAL	-	-	-	-
Sub Total	\$ 793,308	\$ 855,290	\$ 994,960	\$ 139,670

DESCRIPTION	FY 16-17 BUDGET	FY 17-18 BUDGET	FY 18-19 ADOPTED	COUNT CHANGE
FULL TIME	12	12	13	1
PART TIME	1	1	0	-1
Sub Total	13	13	13	0



GIS Mapping

Mission

The mission of the GIS Mapping Department is to construct, maintain and assure the quality of the county digital database and provide guidance and assistance to any organization wishing to utilize this digital data. This guidance and assistance can take the form of digital data delivery, map creation or direct assistance by GIS Mapping personnel.

Expenditures by Line Item

ORG	OBJ	DESCRIPTION	FY 2017 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
01157	4010	SALARIES & WAGES	\$ 205,167	\$ 223,401	\$ 223,401	\$ -
01157	4012	FICA	14,752	16,329	16,091	(238)
01157	4013	WORKER'S COMPENSATION	1,663	1,823	1,607	(216)
01157	4014	RETIREMENT	23,773	30,295	32,529	2,234
01157	4015	HEALTH INSURANCE	47,522	48,963	48,527	(436)
01157	4016	DENTAL INSURANCE	1,535	1,676	1,596	(80)
01157	4017	LIFE INSURANCE	47	48	60	12
01157	4070	EMPLOYEE BENEFITS	550	-	250	250
01157	4100	OFFICE SUPPLIES	2,925	3,000	3,300	300
01157	4110	POSTAGE	1	50	25	(25)
01157	4140	DUES & SUBSCRIPTIONS	120	100	120	20
01157	4170	FUEL & OIL	391	550	400	(150)
01157	4211	LONG DISTANCE	16	25	20	(5)
01157	4212	DATA LINE PHONE CHARGES	506	600	768	168
01157	4265	SOFTWARE CONTRACT	35,407	40,217	37,953	(2,264)
01157	4270	REPAIRS TO EQUIPMENT	-	200	-	(200)
01157	4290	REPAIRS TO VEHICLES	245	750	750	-
01157	4622	TORT INSURANCE	2,371	2,791	2,805	14
01157	4624	LICENSES	960	600	600	-
01157	4640	TRAINING	4,043	-	-	-
01157	4650	CONSULTING & CONTRACTUAL	-	13,000	13,000	-
01157	4810	COMPUTER EQUIPMENT	6,809	4,000	-	(4,000)
01157	4820	OFFICE FURNITURE & EQUIPMENT	455	-	-	-
01157	4915	MACHINERY & EQUIPMENT	69,054	-	25,573	25,573
Sub Total			\$ 418,312	\$ 388,418	\$ 409,375	\$ 20,957

FY 18-19 Budget Highlights

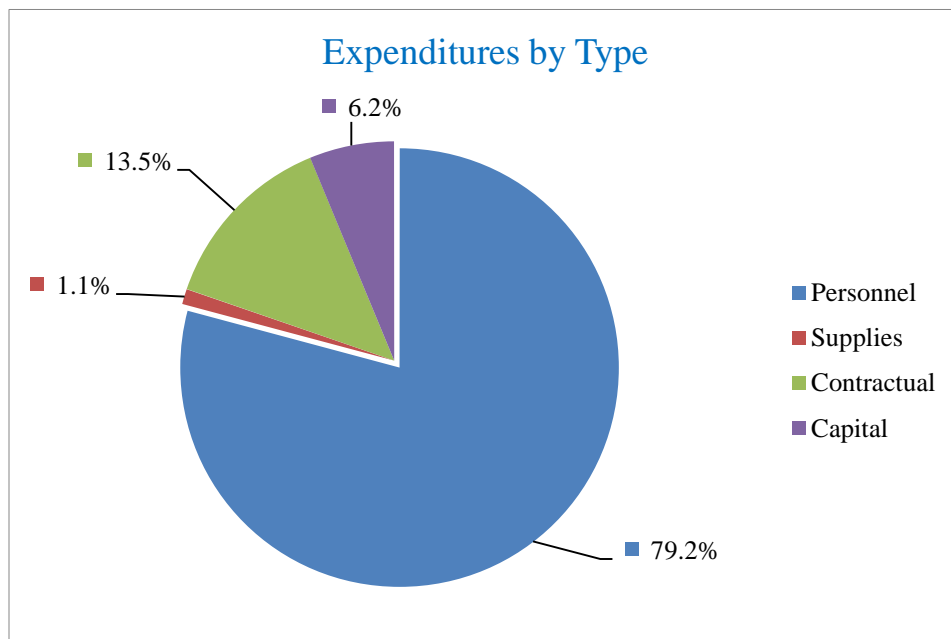
Replacement of survey grade equipment

GIS Mapping

Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
PERSONNEL	\$ 295,010	\$ 322,535	\$ 324,061	\$ 1,526
SUPPLIES	10,945	8,650	4,595	(4,055)
CONTRACTUAL	43,303	57,233	55,146	(2,087)
CAPITAL	69,054	-	25,573	25,573
Sub Total	\$ 418,312	\$ 388,418	\$ 409,375	\$ 20,957

DESCRIPTION	FY 16-17 BUDGET	FY 17-18 BUDGET	FY 18-19 ADOPTED	COUNT CHANGE
FULL TIME	4	4	4	0
PART TIME	0	0	0	0
Sub Total	4	4	4	0



Registration and Elections

Mission

The mission of the Registration and Elections Department is to offer every county citizen the opportunity to register to vote; also, to conduct legal, fair and efficient elections so all citizens are assured their vote will be counted.

Expenditures by Line Item

ORG	OBJ	DESCRIPTION	FY 2017 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
01160	4010	SALARIES & WAGES	\$ 93,056	\$ 126,084	\$ 123,691	\$ (2,393)
01160	4011	SUPPLEMENTAL PAY	12,030	10,500	10,500	-
01160	4012	FICA	8,027	8,704	10,411	1,707
01160	4013	WORKER'S COMPENSATION	303	316	203	(113)
01160	4014	RETIREMENT	11,818	14,862	19,032	4,170
01160	4015	HEALTH INSURANCE	17,321	21,765	20,913	(852)
01160	4016	DENTAL INSURANCE	665	838	1,197	359
01160	4017	LIFE INSURANCE	21	24	45	21
01160	4020	OVERTIME	3,104	2,500	2,500	-
01160	4070	EMPLOYEE BENEFITS	-	-	250	250
01160	4100	OFFICE SUPPLIES	4,661	4,500	4,500	-
01160	4110	POSTAGE	12,639	13,000	13,000	-
01160	4120	SOFTWARE	57	-	-	-
01160	4130	BATTERIES	17	-	-	-
01160	4140	DUES & SUBSCRIPTIONS	360	360	400	40
01160	4150	TRAVEL EXPENSE	368	750	750	-
01160	4210	TELEPHONE	334	375	375	-
01160	4211	LONG DISTANCE	58	100	75	(25)
01160	4240	ELECTION COST	70,584	160,705	8,000	(152,705)
01160	4262	COPIER CONTRACT	1,123	1,500	1,300	(200)
01160	4265	SOFTWARE CONTRACT	15,710	16,000	17,699	1,699
01160	4266	EQUIPMENT CONTRACT	11,745	11,888	14,240	2,352
01160	4270	REPAIRS TO EQUIPMENT	2,913	3,200	3,200	-
01160	4622	TORT INSURANCE	1,300	1,403	1,633	230
01160	4640	TRAINING	937	-	-	-
01160	4650	CONSULTING & CONTRACTUAL	28,053	-	-	-
Sub Total			\$ 297,204	\$ 399,374	\$ 253,914	\$ (145,460)

FY 18-19 Budget Highlights

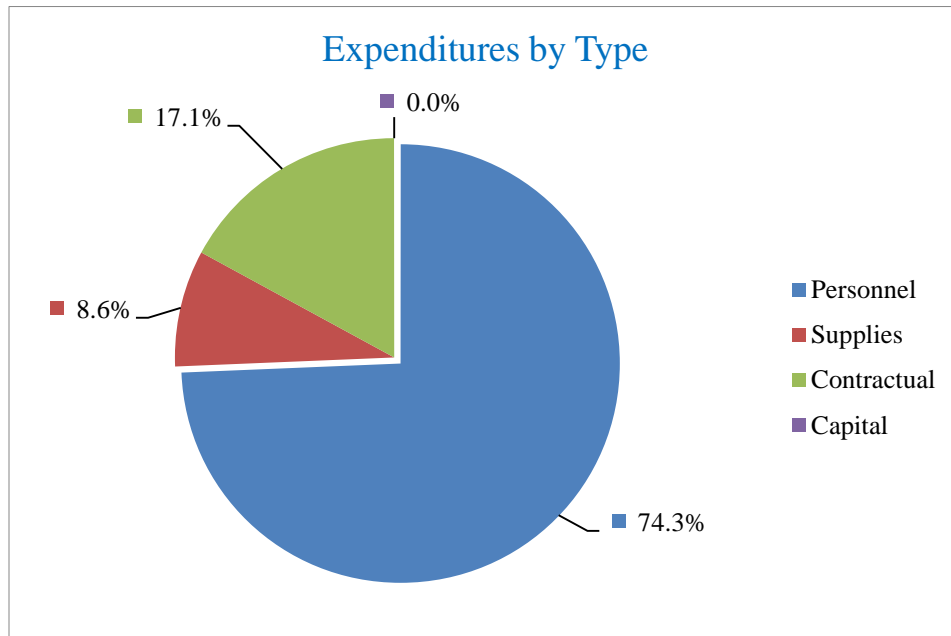
The budget includes funding for the election in November for Local, State and National offices.

Registration and Elections

Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
PERSONNEL	\$ 146,345	\$ 185,593	\$ 188,742	\$ 3,149
SUPPLIES	21,015	21,810	21,850	40
CONTRACTUAL	129,844	191,971	43,322	(148,649)
CAPITAL	-	-	-	-
Sub Total	\$ 297,204	\$ 399,374	\$ 253,914	\$ (145,460)

DESCRIPTION	FY 16-17 BUDGET	FY 17-18 BUDGET	FY 18-19 ADOPTED	COUNT CHANGE
FULL TIME	2	3	3	0
PART TIME	0	0	0	0
Sub Total	2	3	3	0



Planning

Mission

The mission of the Planning Department is to set the direction for sustainable growth, livable communities and the effective management of natural resources and infrastructure systems.

Expenditures by Line Item

ORG	OBJ	DESCRIPTION	FY 2017 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
01171	4010	SALARIES & WAGES	\$ 127,022	\$ 132,902	\$ 132,902	\$ -
01171	4012	FICA	9,384	9,883	9,871	(12)
01171	4013	WORKER'S COMPENSATION	2,649	2,779	2,792	13
01171	4014	RETIREMENT	14,728	18,022	19,351	1,329
01171	4015	HEALTH INSURANCE	23,499	24,484	24,265	(219)
01171	4016	DENTAL INSURANCE	768	838	798	(40)
01171	4017	LIFE INSURANCE	23	24	30	6
01171	4070	EMPLOYEE BENEFITS	250	-	200	200
01171	4100	OFFICE SUPPLIES	1,083	1,500	2,075	575
01171	4110	POSTAGE	382	350	300	(50)
01171	4120	SOFTWARE	-	-	1,000	1,000
01171	4140	DUES & SUBSCRIPTIONS	440	827	618	(209)
01171	4170	FUEL & OIL	149	130	130	-
01171	4211	LONG DISTANCE	13	25	20	(5)
01171	4290	REPAIRS TO VEHICLES	60	450	450	-
01171	4400	FOOD	-	200	200	-
01171	4621	PROPERTY INSURANCE	374	401	389	(12)
01171	4622	TORT INSURANCE	1,490	1,635	1,646	11
01171	4640	TRAINING	245	-	-	-
01171	4650	CONSULTING & CONTRACTUAL	27,207	29,000	104,000	75,000
Sub Total			\$ 209,766	\$ 223,450	\$ 301,037	\$ 77,587

FY 18-19 Budget Highlights

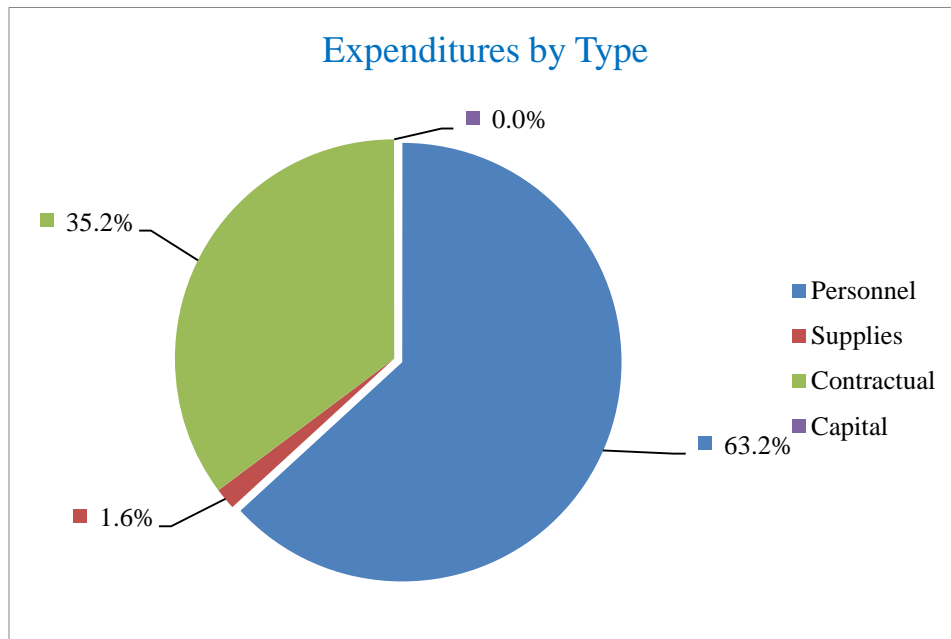
The budget includes funding for the 10 year Comprehensive Plan.

Planning

Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
PERSONNEL	\$ 178,323	\$ 188,932	\$ 190,209	\$ (1,277)
SUPPLIES	2,114	3,457	4,773	(1,316)
CONTRACTUAL	29,329	31,061	106,055	(74,994)
CAPITAL	-	-	-	-
Sub Total	\$ 209,766	\$ 223,450	\$ 301,037	\$ (77,587)

DESCRIPTION	FY 16-17 BUDGET	FY 17-18 BUDGET	FY 18-19 ADOPTED	COUNT CHANGE
FULL TIME	2	2	2	0
PART TIME	0	0	0	0
Sub Total	2	2	2	0



Information Systems

Mission

The mission of the Information Systems Department is for complete integration of technology and services, including hardware, software, middleware and networks; also, to better serve the county workforce and citizens.

Expenditures by Line Item

ORG	OBJ	DESCRIPTION	FY 2017 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
01180	4010	SALARIES & WAGES	\$ 320,302	\$ 350,550	\$ 323,671	\$ (26,879)
01180	4012	FICA	23,531	25,897	24,283	(1,614)
01180	4013	WORKER'S COMPENSATION	2,032	2,589	1,824	(765)
01180	4014	RETIREMENT	37,072	47,537	47,174	(363)
01180	4015	HEALTH INSURANCE	52,183	61,316	43,475	(17,841)
01180	4016	DENTAL INSURANCE	1,982	2,514	1,995	(519)
01180	4017	LIFE INSURANCE	61	72	90	18
01180	4020	OVERTIME	-	-	300	300
01180	4070	EMPLOYEE BENEFITS	-	700	-	(700)
01180	4100	OFFICE SUPPLIES	(176)	500	500	-
01180	4110	POSTAGE	89	300	150	(150)
01180	4120	SOFTWARE	33,111	2,000	1,650	(350)
01180	4130	BATTERIES	36	156	26	(130)
01180	4150	TRAVEL EXPENSE	185	250	500	250
01180	4170	FUEL & OIL	1,261	1,570	1,570	-
01180	4210	TELEPHONE	310	325	325	-
01180	4211	LONG DISTANCE	44	50	50	-
01180	4212	DATA LINE PHONE CHARGES	45,473	49,660	48,460	(1,200)
01180	4215	CELLULAR TELEPHONE	980	1,260	1,820	560
01180	4262	COPIER CONTRACT	229	500	450	(50)
01180	4265	SOFTWARE CONTRACT	319,645	344,561	317,636	(26,925)
01180	4266	EQUIPMENT CONTRACT	39,237	47,360	48,447	1,087
01180	4270	REPAIRS TO EQUIPMENT	801	3,500	2,500	(1,000)
01180	4290	REPAIRS TO VEHICLES	247	1,500	800	(700)
01180	4310	SMALL HAND TOOLS	17	500	300	(200)
01180	4410	UNIFORMS & CLOTHING	-	200	230	30
01180	4621	PROPERTY INSURANCE	749	802	778	(24)
01180	4622	TORT INSURANCE	4,247	16,243	16,150	(93)
01180	4650	CONSULTING & CONTRACTUAL	37,394	29,450	17,580	(11,870)
01180	4710	SPECIAL DEPARTMENTAL SUPPLIES	2,446	3,000	3,000	-
01180	4810	COMPUTER EQUIPMENT	92,651	100,800	139,193	38,393
01180	4915	MACHINERY & EQUIPMENT	31,672	132,926	-	(132,926)
Sub Total			\$ 1,047,811	\$ 1,228,588	\$ 1,044,927	\$ (183,661)

Information Systems

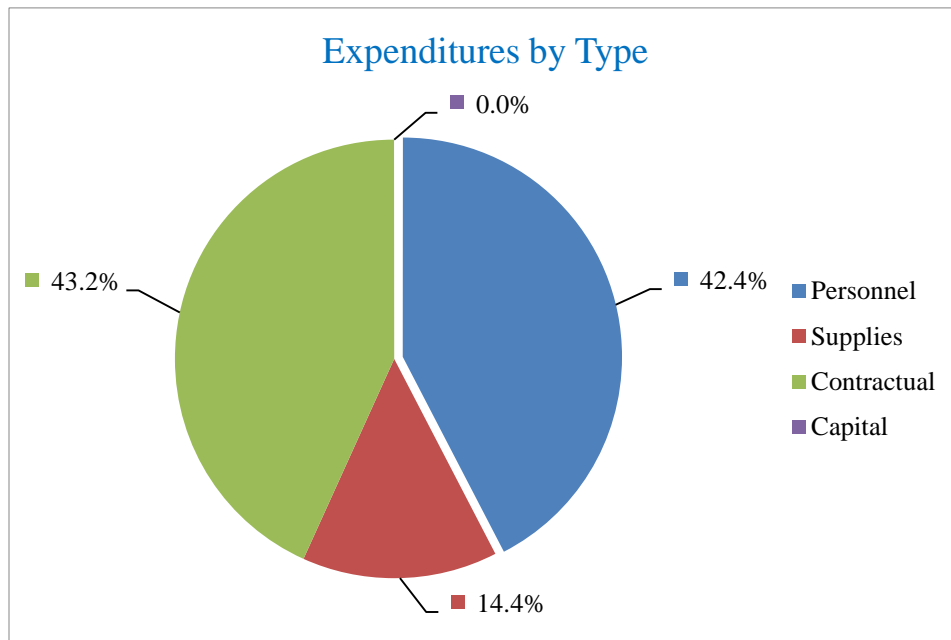
FY 18-19 Budget Highlights

The budget includes the annual replacement of computers and laptops. The budget also includes a complete redesign of the County’s website.

Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
PERSONNEL	\$ 437,164	\$ 491,175	\$ 442,812	\$ (48,363)
SUPPLIES	130,668	114,276	150,419	36,143
CONTRACTUAL	448,307	490,211	451,696	(38,515)
CAPITAL	31,672	132,926	-	(132,926)
Sub Total	\$ 1,047,811	\$ 1,228,588	\$ 1,044,927	\$ (183,661)

DESCRIPTION	FY 16-17 BUDGET	FY 17-18 BUDGET	FY 18-19 ADOPTED	COUNT CHANGE
FULL TIME	6	6	6	0
PART TIME	0	0	0	0
Sub Total	6	6	6	0



Magistrate Court

Mission

The mission of the Pickens County Magistrate Court is to protect rights and liberties, uphold and interpret the law, and provide for the peaceful resolution of disputes. This is accomplished by seeking justice and justice alone.

Expenditures by Line Item

ORG	OBJ	DESCRIPTION	FY 2017 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
01232	4010	SALARIES & WAGES	\$ 417,703	\$ 418,561	\$ 465,483	\$ 46,922
01232	4011	SUPPLEMENTAL PAY	1,333	-	-	-
01232	4012	FICA	30,471	30,646	34,163	3,517
01232	4013	WORKER'S COMPENSATION	1,235	1,250	741	(509)
01232	4014	RETIREMENT	55,143	63,447	75,667	12,220
01232	4015	HEALTH INSURANCE	95,562	98,462	97,585	(877)
01232	4016	DENTAL INSURANCE	3,454	3,771	3,591	(180)
01232	4017	LIFE INSURANCE	105	108	135	27
01232	4070	EMPLOYEE BENEFITS	-	650	200	(450)
01232	4100	OFFICE SUPPLIES	5,104	5,500	6,500	1,000
01232	4110	POSTAGE	5,112	5,000	7,500	2,500
01232	4130	BATTERIES	4	10	10	-
01232	4140	DUES & SUBSCRIPTIONS	795	1,400	615	(785)
01232	4150	TRAVEL EXPENSE	3,414	4,500	4,500	-
01232	4180	JUROR FEES	11,850	16,000	15,000	(1,000)
01232	4210	TELEPHONE	4,863	5,400	5,000	(400)
01232	4211	LONG DISTANCE	45	75	75	-
01232	4212	DATA LINE PHONE CHARGES	6,242	6,000	5,772	(228)
01232	4215	CELLULAR TELEPHONE	1,680	1,680	1,680	-
01232	4262	COPIER CONTRACT	864	500	900	400
01232	4263	SECURITY MONITORING CONTRACT	632	248	385	137
01232	4268	FIRE ALARM INSPECTION	715	462	462	-
01232	4270	REPAIRS TO EQUIPMENT	-	375	375	-
01232	4430	CLEANING & SANITATION	10	20	20	-
01232	4622	TORT INSURANCE	5,283	5,331	5,867	536
01232	4630	RENT-BUILDINGS, EQUIPMENT	-	-	324	324
01232	4640	TRAINING	3,735	-	-	-
01232	4810	COMPUTER EQUIPMENT	4,607	300	300	-
01232	4820	OFFICE FURNITURE & EQUIP	-	3,620	-	(3,620)
Sub Total			\$ 659,961	\$ 673,316	\$ 732,850	\$ 59,534

FY 18-19 Budget Highlights

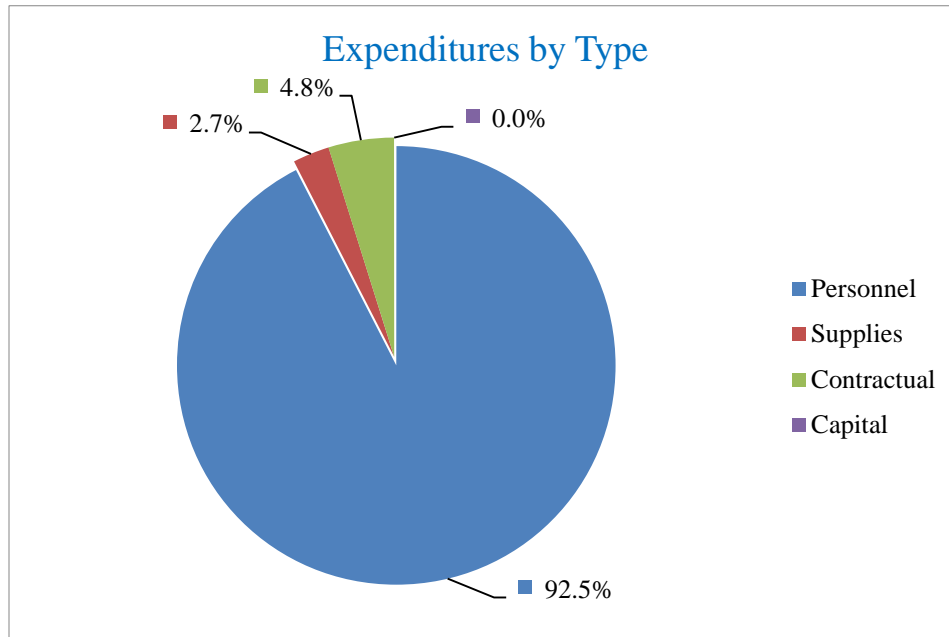
No significant changes for the FY 2019 budget.

Magistrate Court

Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
PERSONNEL	\$ 605,007	\$ 616,895	\$ 677,565	\$ 60,670
SUPPLIES	19,045	20,725	19,820	(905)
CONTRACTUAL	35,909	35,696	35,465	(231)
CAPITAL	-	-	-	-
Sub Total	\$ 659,961	\$ 673,316	\$ 732,850	\$ 59,534

DESCRIPTION	FY 16-17 BUDGET	FY 17-18 BUDGET	FY 18-19 ADOPTED	COUNT CHANGE
FULL TIME	9	9	9	0
PART TIME	0	0	0	0
Sub Total	9	9	9	0



Vehicle Maintenance

Mission

The mission of the Vehicle Maintenance Department is to maintain county vehicles and equipment in good operating condition.

Expenditures by Line Item

ORG	OBJ	DESCRIPTION	FY 2017 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
01315	4010	SALARIES & WAGES	\$ 417,488	\$ 420,247	\$ 404,128	\$ (16,119)
01315	4012	FICA	31,007	31,429	29,719	(1,710)
01315	4013	WORKER'S COMPENSATION	13,511	13,614	11,741	(1,873)
01315	4014	RETIREMENT	48,502	57,262	58,991	1,729
01315	4015	HEALTH INSURANCE	75,834	78,456	89,659	11,203
01315	4016	DENTAL INSURANCE	3,539	3,771	3,990	219
01315	4017	LIFE INSURANCE	101	108	135	27
01315	4020	OVERTIME	2,270	2,000	1,000	(1,000)
01315	4070	EMPLOYEE BENEFITS	500	200	-	(200)
01315	4100	OFFICE SUPPLIES	641	920	920	-
01315	4110	POSTAGE	39	-	-	-
01315	4160	SAFETY ITEMS	1,023	1,600	1,600	-
01315	4170	FUEL & OIL	6,129	9,776	6,500	(3,276)
01315	4200	ELECTRICITY & HEATING FUEL	12,091	14,000	14,000	-
01315	4211	LONG DISTANCE	16	20	20	-
01315	4212	DATA LINE PHONE CHARGES	122	240	252	12
01315	4215	CELLULAR TELEPHONE	798	840	840	-
01315	4220	WATER & SEWER	330	234	456	222
01315	4262	COPIER CONTRACT	6	55	20	(35)
01315	4265	SOFTWARE CONTRACT	4,009	4,750	3,900	(850)
01315	4270	REPAIRS TO EQUIPMENT	542	500	500	-
01315	4290	REPAIRS TO VEHICLES	4,524	4,300	12,100	7,800
01315	4310	SMALL HAND TOOLS	3,581	8,700	1,200	(7,500)
01315	4410	UNIFORMS & CLOTHING	5,067	6,050	6,050	-
01315	4430	CLEANING & SANITATION	12,357	6,000	6,000	-
01315	4480	CHEMICALS	4,024	5,000	5,000	-
01315	4621	PROPERTY INSURANCE	4,284	4,584	4,076	(508)
01315	4622	TORT INSURANCE	5,552	5,251	5,191	(60)
01315	4624	LICENSES	43	-	-	-
01315	4640	TRAINING	295	-	-	-
01315	4710	SPECIAL DEPARTMENTAL SUPPLIES	2,857	3,500	3,500	-

Vehicle Maintenance

Expenditures by Line Item, continued

ORG	OBJ	DESCRIPTION	FY 2017 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
01315	4810	COMPUTER EQUIPMENT	\$ -	\$ -	\$ -	\$ -
01315	4840	AUTOMOTIVE EQUIPMENT	118	-	-	-
01315	4850	MACHINES & EQUIPMENT	533	500	-	(500)
01315	4914	IMPROVEMENTS OTHER THAN BUILDS	11,251	-	-	-
01315	4915	MACHINERY & EQUIPMENT	64,566	15,300	35,185	19,885
Sub Total			\$ 737,550	\$ 699,207	\$ 706,673	\$ 8,999

FY 18-19 Budget Highlights

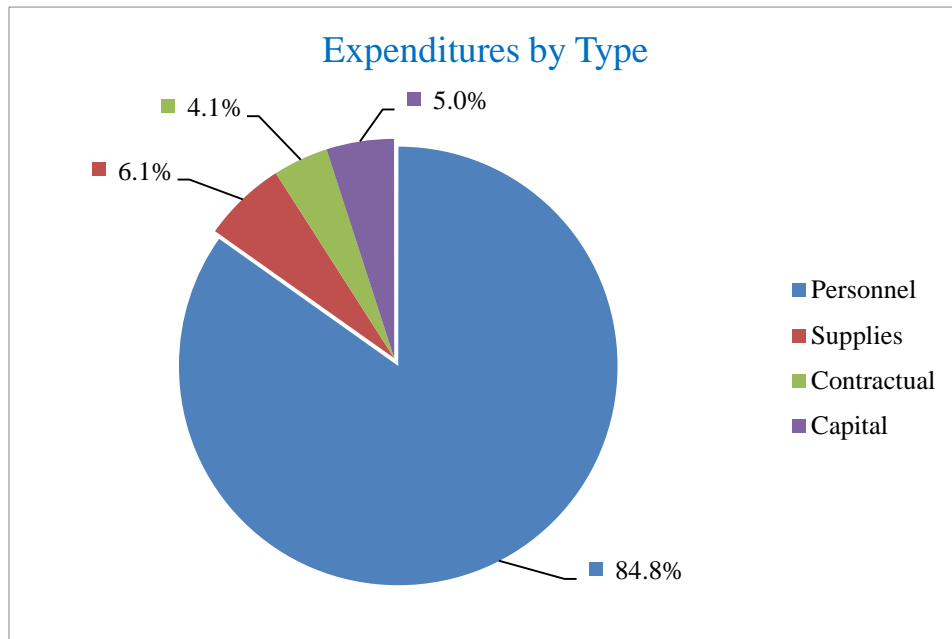
No significant changes for the FY 2019 budget.

Vehicle Maintenance

Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
PERSONNEL	\$ 592,752	\$ 607,087	\$ 599,363	\$ (7,724)
SUPPLIES	41,436	46,846	43,370	(3,476)
CONTRACTUAL	27,545	29,974	28,755	(1,219)
CAPITAL	75,817	15,300	35,185	19,885
Sub Total	\$ 737,550	\$ 699,207	\$ 706,673	\$ 7,466

DESCRIPTION	FY 16-17 BUDGET	FY 17-18 BUDGET	FY 18-19 ADOPTED	COUNT CHANGE
FULL TIME	11	10	10	0
PART TIME	0	0	0	0
Sub Total	11	10	10	0



Building Codes

Mission

The mission of the Building Codes Department is to protect the lives, property and welfare of county residents through the enforcement of adopted international codes.

Expenditures by Line Item

ORG	OBJ	DESCRIPTION	FY 2017 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
01172	4010	SALARIES & WAGES	\$ 261,891	\$ 269,738	\$ 251,450	\$ (18,288)
01172	4012	FICA	19,207	19,709	18,822	(887)
01172	4013	WORKER'S COMPENSATION	3,947	4,094	3,718	(376)
01172	4014	RETIREMENT	30,359	36,580	37,584	1,004
01172	4015	HEALTH INSURANCE	53,150	60,693	31,242	(29,451)
01172	4016	DENTAL INSURANCE	2,140	2,514	1,197	(1,317)
01172	4017	LIFE INSURANCE	65	72	90	18
01172	4070	EMPLOYEE BENEFITS	300	350	-	(350)
01172	4100	OFFICE SUPPLIES	473	600	600	-
01172	4110	POSTAGE	142	125	150	25
01172	4120	SOFTWARE	39,985	-	-	-
01172	4140	DUES & SUBSCRIPTIONS	905	1,712	1,712	-
01172	4160	SAFETY ITEMS	-	100	100	-
01172	4170	FUEL & OIL	5,387	5,831	5,400	(431)
01172	4210	TELEPHONE	310	320	320	-
01172	4211	LONG DISTANCE	10	15	15	-
01172	4212	DATA LINE PHONE CHARGES	365	480	3,096	2,616
01172	4215	CELLULAR TELEPHONE	1,516	3,685	1,635	(2,050)
01172	4262	COPIER CONTRACT	841	700	750	50
01172	4265	SOFTWARE CONTRACT	248	255	11,495	11,240
01172	4290	REPAIRS TO VEHICLES	370	1,220	1,000	(220)
01172	4310	SMALL HAND TOOLS	-	100	250	150
01172	4410	UNIFORMS	-	-	900	900
01172	4621	PROPERTY INSURANCE	803	859	1,883	1,024
01172	4622	TORT INSURANCE	3,170	3,404	2,980	(424)
01172	4624	LICENSES	25	-	500	500
01172	4640	TRAINING	1,057	-	-	-
01172	4710	SPECIAL DEPARTMENTAL SUPPLIES	-	100	350	250
01172	4810	COMPUTER EQUIPMENT	-	3,000	-	(3,000)
01172	4820	OFFICE FURNITURE & EQUIP	696	-	-	-
01172	4915	MACHINERY & EQUIPMENT	23,052	-	-	-
Sub Total			\$ 450,414	\$ 416,256	\$ 377,239	\$ (39,017)

FY 18-19 Budget Highlights

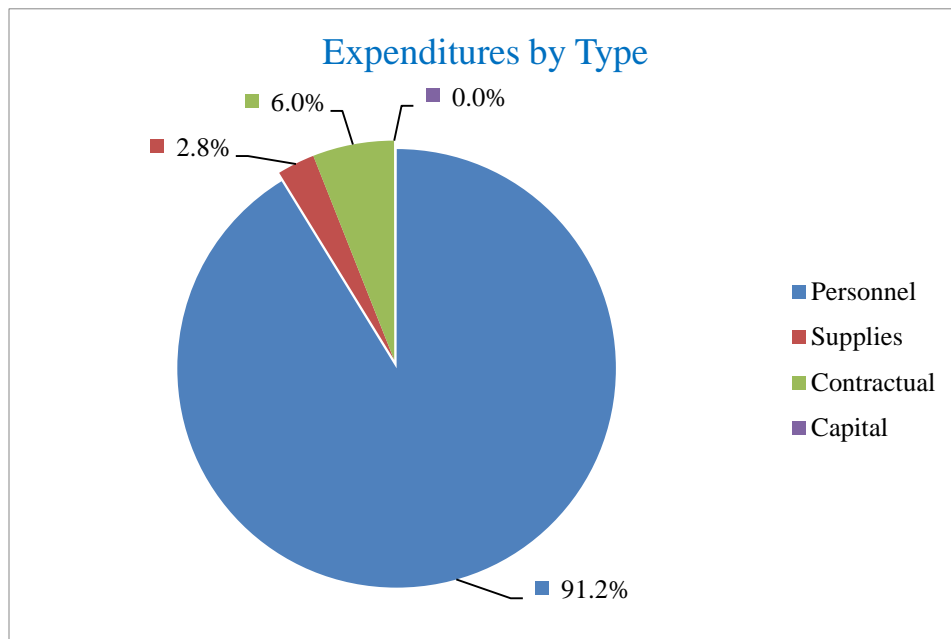
No significant changes for the FY 2019 budget.

Building Codes

Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
PERSONNEL	\$ 371,058	\$ 393,750	\$ 344,103	\$ (49,647)
SUPPLIES	47,960	12,788	10,462	(2,326)
CONTRACTUAL	8,344	9,718	22,674	12,956
CAPITAL	23,052	-	-	-
Sub Total	\$ 450,414	\$ 416,256	\$ 377,239	\$ (39,017)

DESCRIPTION	FY 16-17 BUDGET	FY 17-18 BUDGET	FY 18-19 ADOPTED	COUNT CHANGE
FULL TIME	6	6	6	0
PART TIME	0	0	0	0
Sub Total	6	6	6	0



Sheriff's Office

Mission

The mission of the Sheriff's Office is to serve all persons within our jurisdiction by providing fair, efficient and impartial law enforcement and to perform our duties with respect and compassion. Our commitment is to the protection of life and property, preservation of peace, order, and safety, and the enforcement of local, state, and federal laws with honesty and integrity while maintaining regard for human dignity and the individual rights of our citizens.

Expenditures by Line Item

ORG	OBJ	DESCRIPTION	FY 2017 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
01210	4010	SALARIES & WAGES	\$ 5,676,558	\$ 6,674,909	\$ 6,779,948	\$ 105,039
01210	4011	SUPPLEMENTAL PAY	393	1,575	58,075	56,500
01210	4012	FICA	450,239	522,228	534,321	12,093
01210	4013	WORKER'S COMPENSATION	200,390	225,280	149,073	(76,207)
01210	4014	RETIREMENT	847,400	1,110,298	1,215,097	104,799
01210	4015	HEALTH INSURANCE	1,269,714	1,445,777	1,521,314	75,537
01210	4016	DENTAL INSURANCE	47,157	58,190	58,055	(135)
01210	4017	LIFE INSURANCE	1,515	1,796	2,313	517
01210	4020	OVERTIME	425,823	350,000	390,000	40,000
01210	4021	UNEMPLOYMENT COMPENSATION	2,436	-	-	-
01210	4070	EMPLOYEE BENEFITS	8,300	4,800	3,850	(950)
01210	4100	OFFICE SUPPLIES	21,869	22,000	22,500	500
01210	4110	POSTAGE	4,301	4,000	4,000	-
01210	4120	SOFTWARE	114	375,000	-	(375,000)
01210	4130	BATTERIES	1,401	2,000	2,000	-
01210	4140	DUES & SUBSCRIPTIONS	8,197	8,555	8,555	-
01210	4150	TRAVEL EXPENSE	491	2,500	2,500	-
01210	4160	SAFETY ITEMS	127,288	6,250	47,386	41,136
01210	4170	FUEL & OIL	218,562	211,118	245,000	33,882
01210	4200	ELECTRICITY & HEATING FUEL	99,675	110,000	125,000	15,000
01210	4210	TELEPHONE	12,016	14,000	13,000	(1,000)
01210	4211	LONG DISTANCE	629	675	1,500	825
01210	4212	DATA LINE PHONE CHARGES	35,931	37,295	37,295	-
01210	4215	CELLULAR TELEPHONE	16,170	18,540	21,000	2,460
01210	4220	WATER & SEWER	62,453	57,000	70,000	13,000
01210	4260	MAINTENANCE & SERVICE CONTRACT	2,365	3,706	3,706	-
01210	4261	PAGER CONTRACT	-	100	100	-
01210	4262	COPIER CONTRACT	2,327	2,500	2,500	-
01210	4263	SECURITY MONITORING CONTRACT	550	1,100	1,100	-
01210	4265	SOFTWARE CONTRACT	28,085	29,191	32,691	3,500
01210	4266	EQUIPMENT CONTRACT	3,589	10,150	8,250	(1,900)
01210	4268	FIRE ALARM INSPECTION	550	550	550	-
01210	4270	REPAIRS TO EQUIPMENT	7,514	10,000	17,000	7,000

Sheriff's Office

Expenditures by Line Item, continued

ORG	OBJ	DESCRIPTION	FY 2017 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
01210	4280	REPAIRS TO BUILDINGS & GROUNDS	\$ 2,374	\$ -	\$ 2,000	\$ 2,000
01210	4290	REPAIRS TO VEHICLES	104,897	110,000	110,000	-
01210	4400	FOOD	310,705	300,000	300,000	-
01210	4410	UNIFORMS & CLOTHING	62,990	63,520	132,520	69,000
01210	4420	BOARDING & LODGING SUPPLIES	10,149	12,620	12,620	-
01210	4430	CLEANING & SANITATION	26,684	27,550	27,550	-
01210	4490	MEDICAL SERVICES & SUPPLIES	256,848	232,225	249,087	16,862
01210	4621	PROPERTY INSURANCE	58,001	65,707	107,284	41,577
01210	4622	TORT INSURANCE	137,060	84,702	92,273	7,571
01210	4624	LICENSES	125	100	100	-
01210	4625	PERMIT FEES	500	500	500	-
01210	4640	TRAINING	6,962	-	-	-
01210	4650	CONSULTING & CONTRACTUAL	22,823	28,200	35,700	7,500
01210	4650	YOUTH COURT-CONTRACTUAL	9,122	10,000	10,000	-
01210	4710	SPECIAL DEPARTMENTAL SUPPLIES	16,767	55,000	35,000	(20,000)
01210	4761	GRANT MATCH	15,297	16,000	26,000	10,000
01210	4790	DIRECT ASSISTANCE	1,653	3,500	3,500	-
01210	4810	COMPUTER EQUIPMENT	1,206	6,000	-	(6,000)
01210	4820	OFFICE FURNITURE & EQUIP	2,280	4,358	4,358	-
01210	4850	MACHINES & EQUIPMENT	13,683	18,825	20,725	1,900
01210	4915	MACHINERY & EQUIPMENT	403,442	577,757	936,410	358,653
Sub Total			\$ 11,047,570	\$ 12,937,647	\$ 13,483,306	\$ 1,131,282

FY 18-19 Budget Highlights

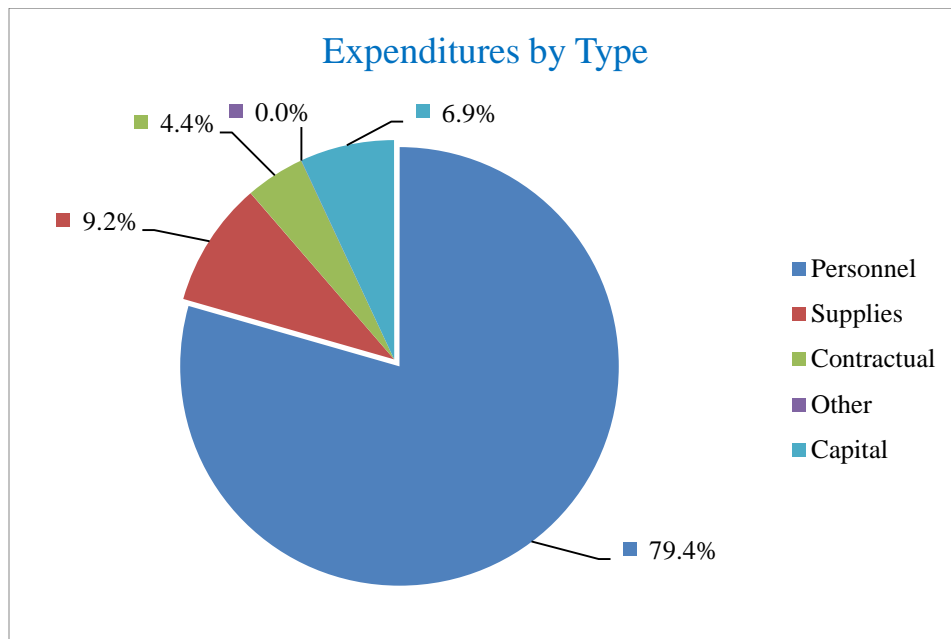
The budget includes six (6) detention officers, four (4) corporals and four (4) lieutenants along with operating costs for the new Detention Center. Replacement of twenty three (23) vehicles and one (1) truck. The Prison Camp will be merged with the Sheriff's Office to reduce the number of new positions needed for the Detention Center. The budget also includes funding for two (2) school resource officers paid for by the Pickens County School District.

Sheriff's Office

Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
PERSONNEL	\$ 8,929,926	\$ 10,394,853	\$ 10,712,046	\$ 317,193
SUPPLIES	1,198,319	1,471,521	1,242,801	(228,720)
CONTRACTUAL	514,230	490,016	588,549	98,533
OTHER	1,653	3,500	3,500	-
CAPITAL	403,442	577,757	936,410	358,653
Sub Total	\$ 11,047,570	\$ 12,937,647	\$ 13,483,306	\$ 545,659

DESCRIPTION	FY 16-17 BUDGET	FY 17-18 BUDGET	FY 18-19 ADOPTED	COUNT CHANGE
FULL TIME	135	149	165	16
PART TIME	15	15	15	0
Sub Total	150	164	180	16



Emergency Management

Mission

The mission of the Emergency Management Department is to continue to maintain an Emergency Operations Plan to cope with potential hazards of the county, to provide training for department personnel to ensure professional emergency response capability is rendered to protect life and property, to maintain a good working relationship with industry, to comply with federal and state mandates that regulate Emergency Management, and to conduct Emergency Operations Center and Field exercises to test staff and correct deficiencies.

Expenditures by Line Item

ORG	OBJ	DESCRIPTION	FY 2017 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
01220	4010	SALARIES & WAGES	\$ 109,170	\$ 109,635	\$ 109,635	\$ -
01220	4012	FICA	8,341	8,338	8,284	(54)
01220	4013	WORKER'S COMPENSATION	8,212	6,874	4,542	(2,332)
01220	4014	RETIREMENT	12,197	14,909	16,000	1,091
01220	4015	HEALTH INSURANCE	5,434	7,024	6,962	(62)
01220	4016	DENTAL INSURANCE	680	838	798	(40)
01220	4017	LIFE INSURANCE	21	24	30	6
01220	4020	OVERTIME	949	300	250	(50)
01220	4070	EMPLOYEE BENEFITS	-	250	-	(250)
01220	4100	OFFICE SUPPLIES	1,558	1,500	1,500	-
01220	4110	POSTAGE	159	250	250	-
01220	4120	SOFTWARE	-	2,000	2,000	-
01220	4130	BATTERIES	821	1,000	1,000	-
01220	4140	DUES & SUBSCRIPTIONS	205	205	205	-
01220	4150	TRAVEL EXPENSE	-	100	-	(100)
01220	4160	SAFETY ITEMS	996	1,000	500	(500)
01220	4170	FUEL & OIL	15,517	19,056	17,000	(2,056)
01220	4200	ELECTRICITY & HEATING FUEL	24,042	24,000	24,500	500
01220	4210	TELEPHONE	3,982	4,000	4,000	-
01220	4211	LONG DISTANCE	71	75	75	-
01220	4212	DATA LINE PHONE CHARGES	8,461	10,132	9,348	(784)
01220	4215	CELLULAR TELEPHONE	735	840	840	-
01220	4220	WATER & SEWER	2,352	2,200	2,400	200
01220	4262	COPIER CONTRACT	624	-	500	500
01220	4263	SECURITY MONITORING CONTRACT	820	900	820	(80)
01220	4266	EQUIPMENT CONTRACT	10,345	10,840	15,340	4,500
01220	4266	EQUIPMENT CONTRACT-HAZMAT	(202)	-	-	-
01220	4270	REPAIRS TO EQUIPMENT	1,887	2,000	2,500	500
01220	4290	REPAIRS TO VEHICLES	12,889	15,000	15,000	-
01220	4400	FOOD	2,476	2,500	3,500	1,000
01220	4410	UNIFORMS & CLOTHING	739	750	500	(250)
01220	4580	SIGNS	144	500	750	250

Emergency Management

Expenditures by Line Item, continued

ORG	OBJ	DESCRIPTION	FY 2017 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
01220	4621	PROPERTY INSURANCE	\$ 10,831	\$ 11,590	\$ 11,552	\$ (38)
01220	4622	TORT INSURANCE	1,232	1,280	1,269	(11)
01220	4625	PERMIT FEES	252	96	96	-
01220	4640	TRAINING	2,858	-	-	-
01220	4650	CONSULTING & CONTRACTUAL	24,978	25,000	15,000	(10,000)
01220	4710	SPECIAL DEPARTMENTAL SUPPLIES	5,944	-	-	-
01220	4790	DIRECT ASSISTANCE	12,149	-	-	-
01220	4790	DIRECT ASSISTANCE	5,245	-	-	-
01220	4810	COMPUTER EQUIPMENT	233	-	-	-
01220	4850	MACHINES & EQUIPMENT	17,715	100,000	100,000	-
01220	4850	MACHINES & EQUIPMENT	41,633	-	-	-
01220	4850	WATER RESPONSE	10,016	-	-	-
01220	4850	RESCUE EQUIPMENT	19,175	-	-	-
01220	4915	MACHINERY & EQUIPMENT	437,606	107,482	32,100	(75,382)
Sub Total			\$ 823,492	\$ 492,488	\$ 409,046	\$ (82,229)

FY 18-19 Budget Highlights

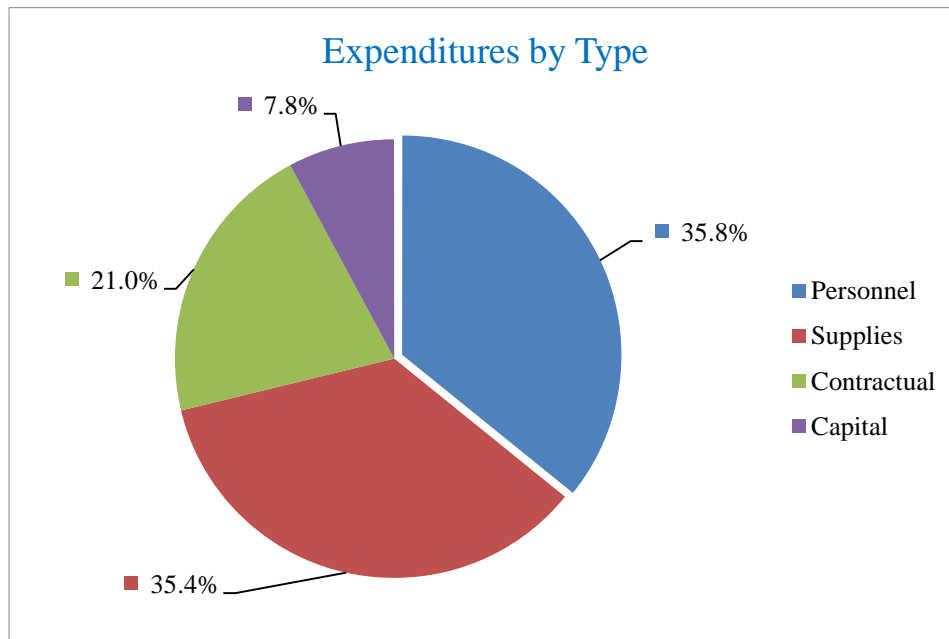
No significant changes for the FY 2019 budget.

Emergency Management

Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
PERSONNEL	\$ 145,005	\$ 148,192	\$ 146,501	\$ (1,691)
SUPPLIES	132,107	145,861	144,705	(1,156)
CONTRACTUAL	91,381	90,953	85,740	(5,213)
OTHER	17,394	-	-	-
CAPITAL	437,605	107,482	32,100	(75,382)
Sub Total	\$ 823,492	\$ 492,488	\$ 409,046	\$ (83,442)

DESCRIPTION	FY 16-17 BUDGET	FY 17-18 BUDGET	FY 18-19 ADOPTED	COUNT CHANGE
FULL TIME	3	3	3	0
PART TIME	0	0	0	0
Sub Total	3	3	3	0



Coroner

Mission

The mission of the Coroner's Office is to professionally investigate county deaths with integrity, respect, courtesy, fairness and in a timely manner on behalf of the decedents and their families. It further includes maintaining open lines of communication with area medical personnel, funeral homes, local law enforcement and court.

Expenditures by Line Item

ORG	OBJ	DESCRIPTION	FY 2017 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
01250	4010	SALARIES & WAGES	\$ 67,100	\$ 86,571	\$ 99,177	\$ 12,606
01250	4011	SUPPLEMENTAL PAY	1,575	1,575	1,575	-
01250	4012	FICA	5,132	6,624	7,466	842
01250	4013	WORKER'S COMPENSATION	273	343	269	(74)
01250	4014	RETIREMENT	9,357	11,740	16,338	4,598
01250	4015	HEALTH INSURANCE	6,817	7,024	6,962	(62)
01250	4016	DENTAL INSURANCE	382	419	399	(20)
01250	4017	LIFE INSURANCE	12	12	15	3
01250	4020	OVERTIME	659	-	-	-
01250	4070	EMPLOYEE BENEFITS	-	-	250	250
01250	4100	OFFICE SUPPLIES	255	500	750	250
01250	4110	POSTAGE	188	360	360	-
01250	4130	BATTERIES	-	100	300	200
01250	4140	DUES & SUBSCRIPTIONS	455	410	410	-
01250	4150	TRAVEL EXPENSE	-	50	50	-
01250	4160	SAFETY ITEMS	-	260	260	-
01250	4170	FUEL & OIL	2,765	2,846	2,700	(146)
01250	4210	TELEPHONE	308	318	318	-
01250	4212	DATA LINE PHONE CHARGES	519	525	528	3
01250	4215	CELLULAR TELEPHONE	420	420	648	228
01250	4262	COPIER CONTRACT	114	100	100	-
01250	4263	SECURITY MONITORING CONTRACT	330	715	330	(385)
01250	4266	EQUIPMENT CONTRACT	-	550	550	-
01250	4290	REPAIRS TO VEHICLES	3,111	2,000	2,000	-
01250	4400	FOOD	-	100	100	-
01250	4410	UNIFORMS & CLOTHING	360	360	360	-
01250	4430	CLEANING & SANITATION	98	100	300	200
01250	4621	PROPERTY INSURANCE	478	512	985	473
01250	4622	TORT INSURANCE	743	782	1,145	363
01250	4640	TRAINING	2,896	-	-	-
01250	4650	CONSULTING & CONTRACTUAL	173,277	165,000	182,500	17,500
01250	4710	SPECIAL DEPARTMENTAL SUPPLIES	1,535	1,500	3,000	1,500
01250	4820	OFFICE FURNITURE & EQUIP	-	1,358	-	(1,358)

Coroner

Expenditures by Line Item, continued

ORG	OBJ	DESCRIPTION	FY 2017 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
01250	4850	MACHINES & EQUIPMENT	\$ 205	\$ -	\$ -	\$ -
01250	4915	MACHINERY & EQUIPMENT	27,806	-	-	-
Sub Total			\$ 307,170	\$ 293,174	\$ 330,145	\$ 17,661

FY 18-19 Budget Highlights

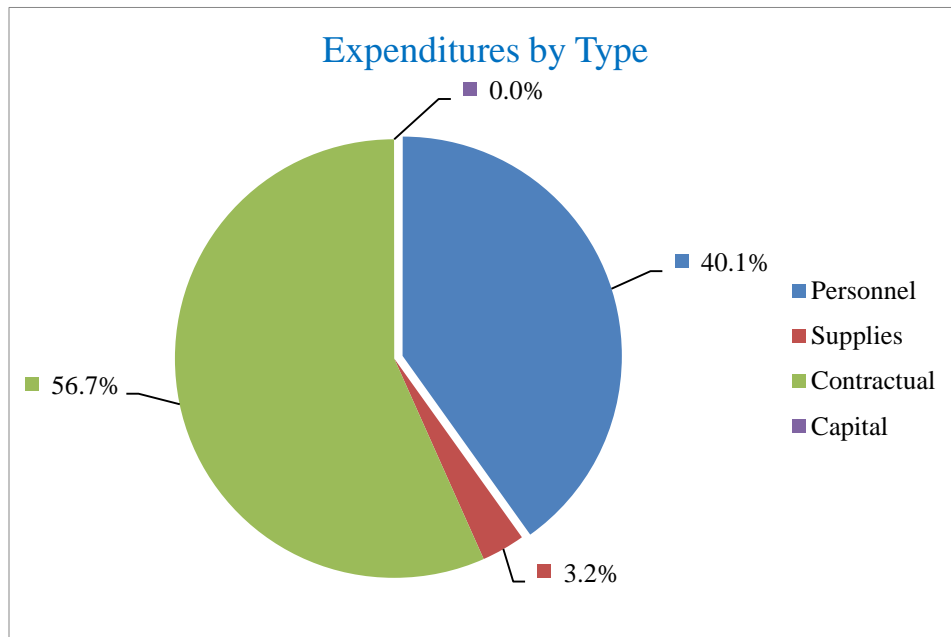
The budget includes one (1) part time administrative assistant.

Coroner

Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
PERSONNEL	\$ 91,307	\$ 114,308	\$ 132,451	\$ 18,143
SUPPLIES	8,972	9,944	10,590	646
CONTRACTUAL	179,085	168,922	187,104	18,182
CAPITAL	27,806	-	-	-
Sub Total	\$ 307,170	\$ 293,174	\$ 330,145	\$ 36,971

DESCRIPTION	FY 16-17 BUDGET	FY 17-18 BUDGET	FY 18-19 ADOPTED	COUNT CHANGE
FULL TIME	1	1	1	0
PART TIME	1	1	2	1
Sub Total	2	2	3	1



Prison

Mission

The mission of the Prison is to provide a safe, secure and humane adult male County Prison Facility in compliance with South Carolina and Federal Codes of Law.

Expenditures by Line Item

ORG	OBJ	DESCRIPTION	FY 2017 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
01312	4010	SALARIES & WAGES	\$ 529,448	\$ 551,241	\$ 560,902	\$ 9,661
01312	4012	FICA	41,805	43,016	44,045	1,029
01312	4013	WORKER'S COMPENSATION	23,135	21,456	13,832	(7,624)
01312	4014	RETIREMENT	81,032	94,398	102,739	8,341
01312	4015	HEALTH INSURANCE	128,212	128,314	138,462	10,148
01312	4016	DENTAL INSURANCE	4,892	5,028	5,586	558
01312	4017	LIFE INSURANCE	160	168	210	42
01312	4020	OVERTIME	40,056	30,000	35,000	5,000
01312	4021	UNEMPLOYMENT COMPENSATION	563	-	-	-
01312	4070	EMPLOYEE BENEFITS	500	550	450	(100)
01312	4100	OFFICE SUPPLIES	1,683	2,000	2,000	-
01312	4110	POSTAGE	39	50	50	-
01312	4130	BATTERIES	52	250	250	-
01312	4160	SAFETY ITEMS	6,972	8,000	8,000	-
01312	4170	FUEL & OIL	1,816	2,525	2,000	(525)
01312	4200	ELECTRICITY & HEATING FUEL	71,291	80,000	77,000	(3,000)
01312	4210	TELEPHONE	2,532	2,520	2,520	-
01312	4211	LONG DISTANCE	12	20	20	-
01312	4212	DATA LINE PHONE CHARGES	6,412	6,025	6,027	2
01312	4215	CELLULAR TELEPHONE	420	420	420	-
01312	4220	WATER & SEWER	11,531	15,000	15,000	-
01312	4262	COPIER CONTRACT	370	275	275	-
01312	4263	SECURITY MONITORING CONTRACT	605	616	616	-
01312	4266	EQUIPMENT CONTRACT	-	780	780	-
01312	4267	TELEVISION	1,188	1,440	1,740	300
01312	4268	FIRE ALARM INSPECTION	426	429	429	-
01312	4270	REPAIRS TO EQUIPMENT	6,947	3,750	3,750	-
01312	4280	REPAIRS TO BUILDINGS & GROUNDS	8,304	-	-	-
01312	4290	REPAIRS TO VEHICLES	1,341	1,500	1,500	-
01312	4310	SMALL HAND TOOLS	307	-	-	-
01312	4400	FOOD	137,638	150,000	150,000	-
01312	4410	UNIFORMS & CLOTHING	5,525	8,000	8,000	-
01312	4420	BOARDING & LODGING SUPPLIES	5,650	5,000	5,000	-
01312	4430	CLEANING & SANITATION	13,856	13,330	13,330	-

Prison

Expenditures by Line Item, continued

ORG	OBJ	DESCRIPTION	FY 2017 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
01312	4490	MEDICAL SERVICES & SUPPLIES	\$ 62,977	\$ 75,000	\$ 75,000	\$ -
01312	4621	PROPERTY INSURANCE	4,653	4,978	4,743	(235)
01312	4622	TORT INSURANCE	7,273	7,558	7,802	244
01312	4640	TRAINING	3,556	-	-	-
01312	4710	SPECIAL DEPARTMENTAL SUPPLIES	973	1,100	1,100	-
01312	4810	COMPUTER EQUIPMENT	423	-	-	-
01312	4820	OFFICE FURNITURE & EQUIP	1,358	-	-	-
01312	4850	MACHINES & EQUIPMENT	5,359	2,100	-	(2,100)
01312	4915	MACHINERY & EQUIPMENT	8,400	-	-	-
Sub Total			\$ 1,229,692	\$ 1,266,837	\$ 1,288,578	\$ 23,556

FY 18-19 Budget Highlights

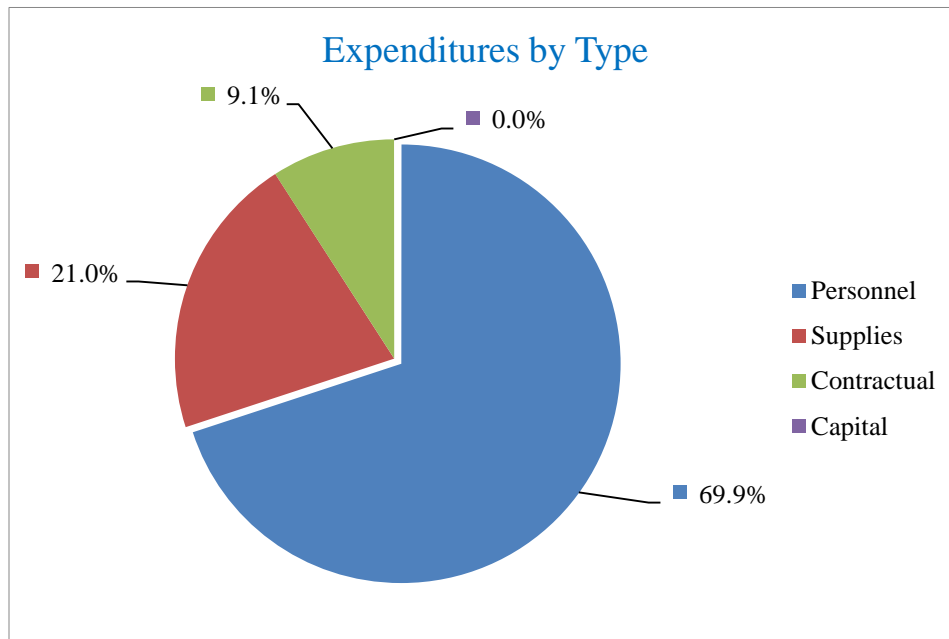
The Prison operations will be merged with the Sheriff's Office before the new Detention Center is open.

Prison

Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
PERSONNEL	\$ 849,803	\$ 874,171	\$ 901,226	\$ 27,055
SUPPLIES	261,222	272,605	269,980	(2,625)
CONTRACTUAL	110,268	120,061	117,372	(2,689)
CAPITAL	8,399	-	-	-
Sub Total	\$ 1,229,692	\$ 1,266,837	\$ 1,288,578	\$ 21,741

DESCRIPTION	FY 16-17 BUDGET	FY 17-18 BUDGET	FY 18-19 ADOPTED	COUNT CHANGE
FULL TIME	14	14	14	0
PART TIME	0	0	0	0
Sub Total	14	14	14	0



EMS

Mission

The mission of the EMS Department and Advanced Life Support System is to continue to provide professional and timely patient care to county citizens and visitors. This will continue to be achieved by providing the best training, advanced equipment and patient care procedures.

Expenditures by Line Item

ORG	OBJ	DESCRIPTION	FY 2017 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
01460	4010	SALARIES & WAGES	\$ 2,224,555	\$ 2,433,048	\$ 2,436,437	\$ 3,389
01460	4012	FICA	243,989	263,718	264,788	1,070
01460	4013	WORKER'S COMPENSATION	310,833	331,363	219,692	(111,671)
01460	4014	RETIREMENT	375,859	488,001	513,606	25,605
01460	4015	HEALTH INSURANCE	667,864	703,275	658,068	(45,207)
01460	4016	DENTAL INSURANCE	21,928	24,721	23,421	(1,300)
01460	4017	LIFE INSURANCE	680	732	895	163
01460	4020	OVERTIME	1,115,404	1,150,000	1,153,600	3,600
01460	4021	UNEMPLOYMENT COMPENSATION	608	-	-	-
01460	4070	EMPLOYEE BENEFITS	1,750	1,900	2,150	250
01460	4100	OFFICE SUPPLIES	922	1,800	1,800	-
01460	4110	POSTAGE	60	300	300	-
01460	4130	BATTERIES	4,090	4,000	4,000	-
01460	4140	DUES & SUBSCRIPTIONS	-	1,870	1,870	-
01460	4170	FUEL & OIL	83,311	90,000	92,000	2,000
01460	4200	ELECTRICITY & HEATING FUEL	40,324	50,000	47,000	(3,000)
01460	4210	TELEPHONE	5,427	6,300	5,700	(600)
01460	4211	LONG DISTANCE	965	200	50	(150)
01460	4212	DATA LINE PHONE CHARGES	8,230	8,236	7,932	(304)
01460	4215	CELLULAR TELEPHONE	4,852	5,340	5,645	305
01460	4220	WATER & SEWER	5,382	5,160	5,160	-
01460	4262	COPIER CONTRACT	94	150	150	-
01460	4263	SECURITY MONITORING CONTRACT	660	660	660	-
01460	4265	SOFTWARE CONTRACT	12,979	6,250	7,795	1,545
01460	4266	EQUIPMENT CONTRACT	12,948	15,980	26,092	10,112
01460	4268	FIRE ALARM INSPECTION	418	420	420	-
01460	4270	REPAIRS TO EQUIPMENT	5,458	12,000	2,000	(10,000)
01460	4290	REPAIRS TO VEHICLES	51,064	55,000	55,000	-
01460	4310	SMALL HAND TOOLS	302	700	200	(500)
01460	4400	FOOD	528	1,200	500	(700)
01460	4410	UNIFORMS & CLOTHING	33,768	20,000	20,000	-
01460	4430	CLEANING & SANITATION	2,885	5,200	5,200	-
01460	4490	MEDICAL SERVICES & SUPPLIES	237,782	210,000	230,000	20,000

EMS

Expenditures by Line Item, continued

ORG	OBJ	DESCRIPTION	FY 2017 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
01460	4621	PROPERTY INSURANCE	\$ 18,733	\$ 20,044	\$ 22,674	\$ 2,630
01460	4622	TORT INSURANCE	40,731	46,670	45,650	(1,020)
01460	4624	LICENSES	125	125	125	-
01460	4625	PERMIT FEES	168	240	240	-
01460	4630	RENT-BUILDINGS, EQUIPMENT	69	100	100	-
01460	4640	TRAINING	5,389	-	-	-
01460	4650	CONSULTING & CONTRACTUAL	16,000	16,000	16,000	-
01460	4710	SPECIAL DEPARTMENTAL SUPPLIES	1,595	2,000	4,000	2,000
01460	4810	COMPUTER EQUIPMENT	845	-	1,000	1,000
01460	4810	COMPUTER EQUIPMENT	1,150	-	-	-
01460	4820	OFFICE FURNITURE & EQUIP	3,232	4,658	2,000	(2,658)
01460	4850	MACHINES & EQUIPMENT	18,737	20,000	20,000	-
01460	4915	MACHINERY & EQUIPMENT	283,522	353,260	126,384	(226,876)
01460	4915	GE337 MACHINERY & EQUIPMENT	13,344	-	-	-
Sub Total			\$ 5,879,559	\$ 6,360,621	\$ 6,030,304	\$ (271,307)

FY 18-19 Budget Highlights

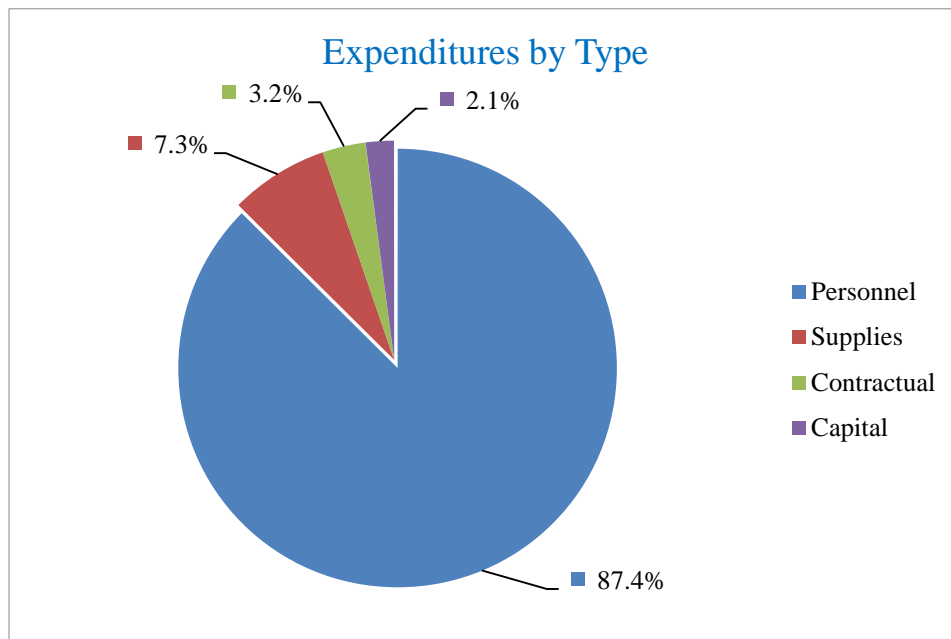
The budget includes the replacement of two (2) Power Pro stretchers and two (2) cardiac monitors and one (1) Autopulse equipment.

EMS

Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
PERSONNEL	\$ 4,963,471	\$ 5,396,758	\$ 5,272,657	\$ (124,101)
SUPPLIES	445,729	428,728	439,870	11,142
CONTRACTUAL	173,493	181,875	191,393	9,518
CAPITAL	296,866	353,260	126,384	(226,876)
Sub Total	\$ 5,879,559	\$ 6,360,621	\$ 6,030,304	\$ (330,317)

DESCRIPTION	FY 16-17 BUDGET	FY 17-18 BUDGET	FY 18-19 ADOPTED	COUNT CHANGE
FULL TIME	60	60	60	0
PART TIME	42	42	42	0
Sub Total	102	102	102	0



Roads & Bridges

Mission

The mission of the Roads & Bridges Department is to properly maintain all roads and bridges in county inventory, enforce standards on construction of new roads, assist other departments in completing special projects and assist public and Emergency Management during emergency operations.

Expenditures by Line Item

ORG	OBJ	DESCRIPTION	FY 2017 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
01310	4010	SALARIES & WAGES	\$ 894,459	\$ 919,603	\$ 892,936	\$ (26,667)
01310	4012	FICA	66,363	68,885	66,526	(2,359)
01310	4013	WORKER'S COMPENSATION	61,386	59,966	66,306	6,340
01310	4014	RETIREMENT	104,429	126,336	131,479	5,143
01310	4015	HEALTH INSURANCE	211,794	221,484	224,145	2,661
01310	4016	DENTAL INSURANCE	7,562	8,380	7,182	(1,198)
01310	4017	LIFE INSURANCE	252	264	315	51
01310	4020	OVERTIME	9,242	12,000	10,000	(2,000)
01310	4070	EMPLOYEE BENEFITS	-	1,400	2,350	950
01310	4100	OFFICE SUPPLIES	2,179	1,600	1,600	-
01310	4110	POSTAGE	29	35	35	-
01310	4120	SOFTWARE	57	-	-	-
01310	4130	BATTERIES	158	100	100	-
01310	4150	TRAVEL EXPENSE	35	-	-	-
01310	4160	SAFETY ITEMS	3,372	3,800	3,800	-
01310	4170	FUEL & OIL	85,219	98,641	98,641	-
01310	4200	ELECTRICITY & HEATING FUEL	19,224	21,000	21,000	-
01310	4210	TELEPHONE	1,234	1,400	1,400	-
01310	4211	LONG DISTANCE	23	20	20	-
01310	4212	DATA LINE PHONE CHARGES	10,962	10,530	12,683	2,153
01310	4215	CELLULAR TELEPHONE	1,713	1,680	1,100	(580)
01310	4262	COPIER CONTRACT	78	150	110	(40)
01310	4265	SOFTWARE CONTRACT	1,415	1,500	4,020	2,520
01310	4270	REPAIRS TO EQUIPMENT	2,568	3,500	3,500	-
01310	4280	REPAIRS TO BUILDINGS & GROUNDS	12,077	-	-	-
01310	4290	REPAIRS TO VEHICLES	127,396	160,000	160,000	-
01310	4310	SMALL HAND TOOLS	6,489	4,000	4,000	-
01310	4320	BUILDING MATERIALS	18,773	5,000	5,000	-
01310	4350	ASPHALT, GRAVEL, SAND	214,141	300,000	240,000	(60,000)
01310	4350	MINIMUM MAINTENANCE FUNDS	9,665	50,000	25,000	(25,000)
01310	4400	FOOD	238	-	-	-
01310	4410	UNIFORMS & CLOTHING	8,008	6,100	8,000	1,900
01310	4430	CLEANING & SANITATION	880	1,200	1,200	-
01310	4480	CHEMICALS	748	800	800	-
01310	4570	PIPE	40,296	50,000	45,000	(5,000)

Roads & Bridges

Expenditures by Line Item, continued

ORG	OBJ	DESCRIPTION	FY 2017 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
01310	4580	SIGNS	\$ 41,872	\$ 42,000	\$ 42,000	\$ -
01310	4621	PROPERTY INSURANCE	35,770	38,274	37,570	(704)
01310	4622	TORT INSURANCE	12,670	12,258	12,116	(142)
01310	4625	PERMIT FEES	2,350	2,400	2,400	-
01310	4630	RENT-BUILDINGS, EQUIPMENT	2,520	1,800	1,800	-
01310	4640	TRAINING	167	-	-	-
01310	4650	CONSULTING & CONTRACTUAL	234	-	-	-
01310	4710	SPECIAL DEPARTMENTAL SUPPLIES	7,595	9,000	9,000	-
01310	4810	COMPUTER EQUIPMENT	1,030	-	-	-
01310	4840	AUTOMOTIVE EQUIPMENT	1,139	-	-	-
01310	4850	MACHINES & EQUIPMENT	520	450	450	-
01310	4915	MACHINERY & EQUIPMENT	183,840	80,865	79,409	(1,456)
Sub Total			\$ 2,212,171	\$ 2,326,421	\$ 2,222,993	\$ (106,183)

FY 18-19 Budget Highlights

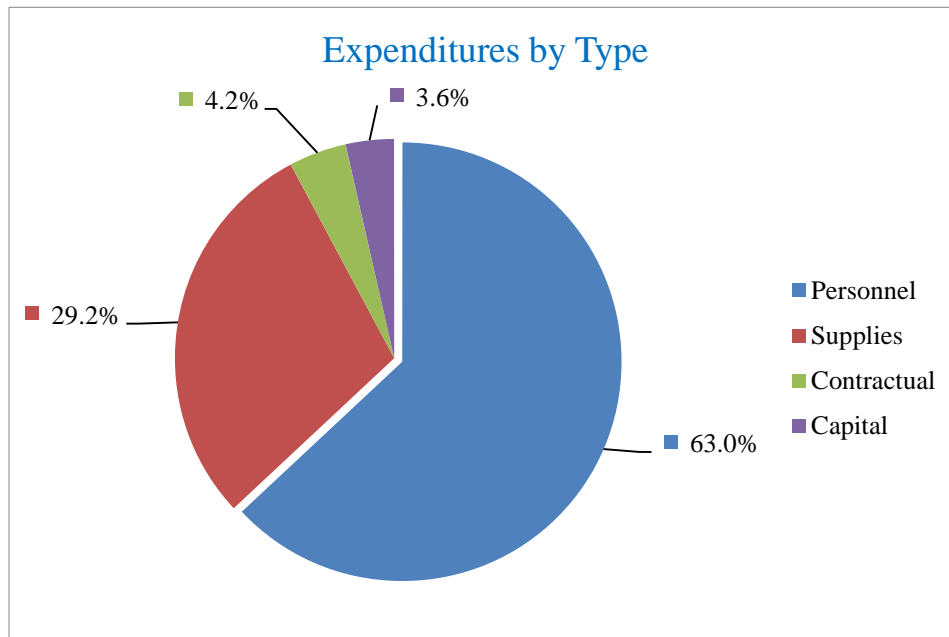
No significant changes for the FY 2019 budget.

Roads & Bridges

Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
PERSONNEL	\$ 1,355,487	\$ 1,418,318	\$ 1,401,239	\$ (17,079)
SUPPLIES	584,485	736,226	648,126	(88,100)
CONTRACTUAL	88,359	91,012	94,219	3,207
CAPITAL	183,840	80,865	79,409	(1,456)
Sub Total	\$ 2,212,171	\$ 2,326,421	\$ 2,222,993	\$ (103,428)

DESCRIPTION	FY 16-17 BUDGET	FY 17-18 BUDGET	FY 18-19 ADOPTED	COUNT CHANGE
FULL TIME	23	22	22	0
PART TIME	2	2	2	0
Sub Total	25	24	24	0



Engineering

Mission

It is the mission of the Engineering Department to provide engineering services to all county departments as needed and in a timely manner.

Expenditures by Line Item

ORG	OBJ	DESCRIPTION	FY 2017 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
01314	4010	SALARIES & WAGES	\$ 95,712	\$ 103,926	\$ 78,000	\$ (25,926)
01314	4012	FICA	7,221	7,852	5,919	(1,933)
01314	4013	WORKER'S COMPENSATION	2,000	2,173	1,638	(535)
01314	4014	RETIREMENT	11,036	14,093	11,357	(2,736)
01314	4015	HEALTH INSURANCE	6,242	7,024	6,971	(53)
01314	4016	DENTAL INSURANCE	351	419	399	(20)
01314	4017	LIFE INSURANCE	11	12	15	3
01314	4100	OFFICE SUPPLIES	111	871	871	-
01314	4110	POSTAGE	32	30	30	-
01314	4130	BATTERIES	-	50	132	82
01314	4140	DUES & SUBSCRIPTIONS	898	900	900	-
01314	4170	FUEL & OIL	1,063	392	1,300	908
01314	4211	LONG DISTANCE	-	10	5	(5)
01314	4212	DATA LINE PHONE CHARGES	317	240	768	528
01314	4215	CELLULAR TELEPHONE	385	420	420	-
01314	4265	SOFTWARE CONTRACT	1,950	-	2,036	2,036
01314	4290	REPAIRS TO VEHICLES	573	500	500	-
01314	4310	SMALL HAND TOOLS	7	100	100	-
01314	4621	PROPERTY INSURANCE	-	433	389	(44)
01314	4622	TORT INSURANCE	923	1,173	903	(270)
01314	4710	SPECIAL DEPARTMENTAL SUPPLIES	-	-	1,915	1,915
01314	4810	COMPUTER EQUIPMENT	899	-	-	-
01314	4915	MACHINERY & EQUIPMENT	-	32,820	-	(32,820)
Sub Total			\$ 129,731	\$ 173,438	\$ 114,568	\$ (58,870)

FY 18-19 Budget Highlights

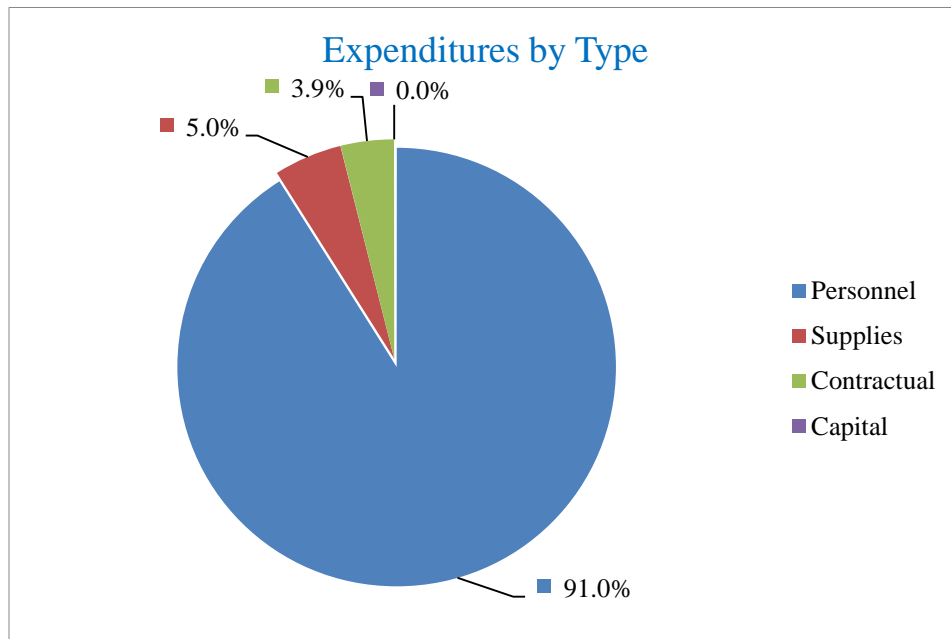
No significant changes for the FY 2019 budget.

Engineering

Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
PERSONNEL	\$ 122,573	\$ 135,499	\$ 104,299	\$ (31,200)
SUPPLIES	3,583	2,843	5,748	2,905
CONTRACTUAL	3,575	2,276	4,521	2,245
CAPITAL	-	32,820	-	(32,820)
Sub Total	\$ 129,731	\$ 173,438	\$ 114,568	\$ (58,870)

DESCRIPTION	FY 16-17 BUDGET	FY 17-18 BUDGET	FY 18-19 ADOPTED	COUNT CHANGE
FULL TIME	1	1	1	0
PART TIME	0	0	0	0
Sub Total	1	1	1	0



Solid Waste

Mission

The mission of the Solid Waste Division of Environmental Services is to accept and dispose of solid waste generated within the county, satisfying all permit criteria as required by DHEC. Also, to provide the required post-closure care and maintenance of the Liberty and Central Landfills, per state and federal regulations, and to assist Environmental Services and other county departments as needed.

Expenditures by Line Item

ORG	OBJ	DESCRIPTION	FY 2017 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
01330	4010	SALARIES & WAGES	\$ 1,085,809	\$ 1,144,738	\$ 1,068,242	\$ (76,496)
01330	4012	FICA	84,863	88,756	82,351	(6,405)
01330	4013	WORKER'S COMPENSATION	56,288	57,674	50,341	(7,333)
01330	4014	RETIREMENT	130,965	159,992	160,613	621
01330	4015	HEALTH INSURANCE	172,517	187,591	175,216	(12,375)
01330	4016	DENTAL INSURANCE	5,377	6,285	5,586	(699)
01330	4017	LIFE INSURANCE	203	216	270	54
01330	4020	OVERTIME	48,120	35,000	28,500	(6,500)
01330	4070	EMPLOYEE BENEFITS	750	1,100	300	(800)
01330	4100	OFFICE SUPPLIES	1,433	1,600	1,600	-
01330	4110	POSTAGE	82	120	120	-
01330	4120	SOFTWARE	57	-	-	-
01330	4130	BATTERIES	9	25	25	-
01330	4150	TRAVEL EXPENSE	-	75	75	-
01330	4160	SAFETY ITEMS	2,778	3,550	3,550	-
01330	4170	FUEL & OIL	184,619	191,749	195,000	3,251
01330	4200	ELECTRICITY & HEATING FUEL	76,167	76,000	76,000	-
01330	4210	TELEPHONE	11,847	12,100	12,100	-
01330	4211	LONG DISTANCE	11	20	15	(5)
01330	4212	DATA LINE PHONE CHARGES	1,000	1,716	2,802	1,086
01330	4215	CELLULAR TELEPHONE	875	840	840	-
01330	4220	WATER & SEWER	11,688	14,000	16,000	2,000
01330	4262	COPIER CONTRACT	72	150	100	(50)
01330	4263	SECURITY MONITORING CONTRACT	633	633	633	-
01330	4265	SOFTWARE CONTRACT	1,415	1,500	1,500	-
01330	4268	FIRE ALARM INSPECTION	319	319	319	-
01330	4270	REPAIRS TO EQUIPMENT	35,040	25,000	25,000	-
01330	4280	REPAIRS TO BUILDINGS & GROUNDS	14,816	-	-	-
01330	4290	REPAIRS TO VEHICLES	292,488	250,000	250,000	-
01330	4310	SMALL HAND TOOLS	2,732	1,800	1,800	-
01330	4410	UNIFORMS & CLOTHING	5,720	6,500	6,500	-
01330	4430	CLEANING & SANITATION	4,511	3,200	3,200	-

Solid Waste

Expenditures by Line Item, continued

ORG	OBJ	DESCRIPTION	FY 2017 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
01330	4480	CHEMICALS	\$ 796	\$ 2,000	\$ 2,000	\$ -
01330	4490	MEDICAL SERVICE & SUPPLIES	-	300	300	-
01330	4621	PROPERTY INSURANCE	25,875	25,595	30,028	4,433
01330	4622	TORT INSURANCE	13,760	14,536	13,608	(928)
01330	4624	LICENSES	78	-	-	-
01330	4625	PERMIT FEES	1,200	1,200	1,200	-
01330	4630	RENT-BUILDINGS, EQUIPMENT	-	750	750	-
01330	4640	TRAINING	419	-	-	-
01330	4650	CONSULTING & CONTRACTUAL	104,687	116,320	176,320	60,000
01330	4652	WASTE HAULING CONTRACT COST	784,664	754,000	754,000	-
01330	4710	SPECIAL DEPARTMENTAL SUPPLIES	8,804	9,000	9,000	-
01330	4801	LANDFILL CLOSURE EXPENSE	3,893	5,000	5,000	-
01330	4810	COMPUTER EQUIPMENT	107	-	-	-
01330	4820	OFFICE FURNITURE & EQUIP	-	1,358	-	(1,358)
01330	4840	AUTOMOTIVE EQUIPMENT	96	-	-	-
01330	4850	MACHINES & EQUIPMENT	437	-	19,120	19,120
01330	4915	MACHINERY & EQUIPMENT	293,330	737,358	194,182	(543,176)
Sub Total			\$ 3,471,350	\$ 3,939,666	\$ 3,374,106	\$ (567,445)

FY 18-19 Budget Highlights

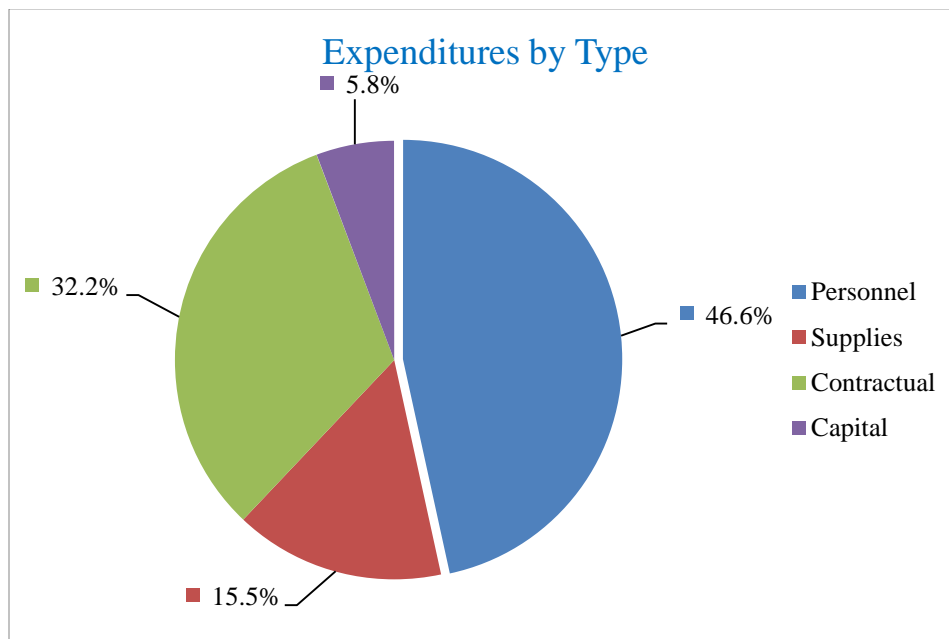
The budget includes replacement of containers, compactor, automated scale house system, one (1) truck and one (1) walking floor trailers.

Solid Waste

Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
PERSONNEL	\$ 1,584,893	\$ 1,681,352	\$ 1,571,419	\$ (109,933)
SUPPLIES	558,417	501,277	522,290	21,013
CONTRACTUAL	1,034,710	1,019,679	1,086,215	66,536
CAPITAL	293,330	737,358	194,182	(543,176)
Sub Total	\$ 3,471,350	\$ 3,939,666	\$ 3,374,106	\$ (565,560)

DESCRIPTION	FY 16-17 BUDGET	FY 17-18 BUDGET	FY 18-19 ADOPTED	COUNT CHANGE
FULL TIME	19	18	18	0
PART TIME	34	34	34	0
Sub Total	53	52	52	0



Storm Water

Mission

The mission of the Storm Water Department is to manage storm water discharges in the county and to minimize adverse impacts on human health and the environment in accordance with regulatory requirements.

Expenditures by Line Item

ORG	OBJ	DESCRIPTION	FY 2017 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
01347	4010	SALARIES & WAGES	\$ 156,050	\$ 161,820	\$ 161,820	\$ -
01347	4012	FICA	11,702	12,185	12,161	(24)
01347	4013	WORKER'S COMPENSATION	3,253	3,383	3,400	17
01347	4014	RETIREMENT	18,079	21,944	23,562	1,618
01347	4015	HEALTH INSURANCE	17,881	18,426	25,232	6,806
01347	4016	DENTAL INSURANCE	768	838	1,197	359
01347	4017	LIFE INSURANCE	35	36	45	9
01347	4070	EMPLOYEE BENEFITS	300	-	350	350
01347	4100	OFFICE SUPPLIES	1,040	2,000	2,000	-
01347	4110	POSTAGE	138	150	150	-
01347	4140	DUES & SUBSCRIPTIONS	250	250	250	-
01347	4150	TRAVEL EXPENSE	2	75	75	-
01347	4160	SAFETY ITEMS	11	150	250	100
01347	4170	FUEL & OIL	2,173	2,048	2,048	-
01347	4211	LONG DISTANCE	27	40	30	(10)
01347	4212	DATA LINE PHONE CHARGES	1,557	1,548	1,548	-
01347	4215	CELLULAR TELEPHONE	420	420	420	-
01347	4265	SOFTWARE CONTRACT	462	800	510	(290)
01347	4290	REPAIRS TO VEHICLES	246	750	750	-
01347	4400	FOOD	100	100	100	-
01347	4621	PROPERTY INSURANCE	1,251	1,339	1,245	(94)
01347	4622	TORT INSURANCE	1,730	1,892	1,970	78
01347	4624	LICENSES	30	30	30	-
01347	4625	PERMIT FEES	2,000	2,000	2,000	-
01347	4640	TRAINING	386	-	-	-
01347	4650	CONSULTING & CONTRACTUAL	26,894	17,500	10,000	(7,500)
01347	4710	SPECIAL DEPARTMENTAL SUPPLIES	3,381	3,500	3,500	-
01347	4810	COMPUTER EQUIPMENT	1,244	-	-	-
Sub Total			\$ 251,410	\$ 253,224	\$ 254,643	\$ 1,419

FY 18-19 Budget Highlights

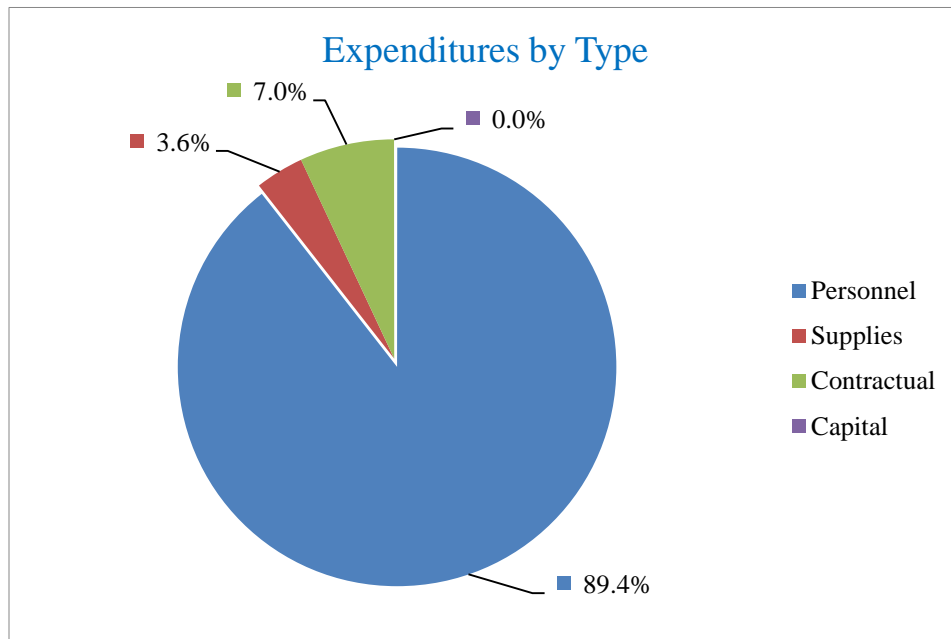
No significant changes for the FY 2019 budget.

Storm Water

Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
PERSONNEL	\$ 208,068	\$ 218,632	\$ 227,767	\$ 9,135
SUPPLIES	8,585	9,023	9,123	100
CONTRACTUAL	34,757	25,569	17,753	(7,816)
CAPITAL	-	-	-	-
Sub Total	\$ 251,410	\$ 253,224	\$ 254,643	\$ 1,419

DESCRIPTION	FY 16-17 BUDGET	FY 17-18 ADOPTED	FY 18-19 ADOPTED	COUNT CHANGE
FULL TIME	3	3	3	0
PART TIME	0	0	0	0
Sub Total	3	3	3	0



Animal Shelter

Mission

The mission of the Animal Shelter Department is to provide care for animals being held at the county's Animal Shelter Center.

Expenditures by Line Item

ORG	OBJ	DESCRIPTION	FY 2017 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
01412	4010	SALARIES & WAGES	\$ 208,730	\$ 108,680	\$ 111,240	\$ 2,560
01412	4012	FICA	15,783	8,300	8,212	(88)
01412	4013	WORKER'S COMPENSATION	2,946	1,208	1,181	(27)
01412	4014	RETIREMENT	23,666	14,738	16,198	1,460
01412	4015	HEALTH INSURANCE	44,909	7,034	24,265	17,231
01412	4016	DENTAL INSURANCE	1,483	419	798	379
01412	4017	LIFE INSURANCE	54	36	30	(6)
01412	4020	OVERTIME	4,924	500	-	(500)
01412	4070	EMPLOYEE BENEFITS	-	600	-	(600)
01412	4100	OFFICE SUPPLIES	318	750	1,500	750
01412	4110	POSTAGE	94	300	300	-
01412	4120	SOFTWARE	1,057	1,200	-	(1,200)
01412	4130	BATTERIES	8	50	50	-
01412	4140	DUES & SUBSCRIPTIONS	125	250	250	-
01412	4160	SAFETY ITEMS	-	700	700	-
01412	4170	FUEL & OIL	8,141	2,500	1,750	(750)
01412	4200	ELECTRICITY & HEATING FUEL	5,701	7,000	12,000	5,000
01412	4210	TELEPHONE	773	800	516	(284)
01412	4211	LONG DISTANCE	9	15	15	-
01412	4212	DATA LINE PHONE CHARGES	142	-	457	457
01412	4215	CELLULAR TELEPHONE	2,977	840	420	(420)
01412	4262	COPIER CONTRACT	15	-	-	-
01412	4263	SECURITY MONITORING CONTRACT	302	700	303	(397)
01412	4266	EQUIPMENT CONTRACT	1,095	2,000	-	(2,000)
01412	4270	REPAIRS TO EQUIPMENT	1,250	1,500	1,500	-
01412	4280	REPAIRS TO BUILDINGS & GROUNDS	25,110	-	-	-
01412	4290	REPAIRS TO VEHICLES	4,721	1,000	1,000	-
01412	4310	SMALL HAND TOOLS	199	500	500	-
01412	4400	FOOD	3,589	4,000	10,000	6,000
01412	4410	UNIFORMS & CLOTHING	3,309	500	500	-
01412	4430	CLEANING & SANITATION	1,271	2,000	5,000	3,000
01412	4490	MEDICAL SERVICES & SUPPLIES	2,380	15,894	23,394	7,500
01412	4621	PROPERTY INSURANCE	4,365	4,671	1,449	(3,222)
01412	4622	TORT INSURANCE	3,026	1,614	1,402	(212)

Animal Shelter

Expenditures by Line Item, continued

ORG	OBJ	DESCRIPTION	FY 2017 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
01412	4622	LICENSES	\$ 125	\$ -	\$ -	\$ -
01412	4625	PERMIT FEES	49	400	400	-
01412	4640	TRAINING	1,608	-	-	-
01412	4650	CONSULTING & CONTRACTUAL	-	32,000	32,000	-
01412	4650	CONS & CONTR SPAY & NEUTER	5,186	3,000	10,000	7,000
01412	4710	SPECIAL DEPARTMENTAL SUPPLIES	5,119	6,314	19,509	13,195
01412	4710	00047 SPECIAL DEPARTMENTAL	421	-	-	-
01412	4810	COMPUTER EQUIPMENT	1,341	1,400	-	(1,400)
01412	4820	OFFICE FURNITURE & EQUIP	4,621	-	-	-
01412	4850	MACHINES & EQUIPMENT	791	-	-	-
01412	4912	BUILDINGS	170	-	-	-
01412	4914	IMPROVEMENTS OTHER THAN BUIL	-	35,199	-	(35,199)
01412	4915	MACHINERY & EQUIPMENT	-	108,891	-	(108,891)
Sub Total			\$ 391,903	\$ 377,503	\$ 286,839	\$ (91,365)

FY 18-19 Budget Highlights

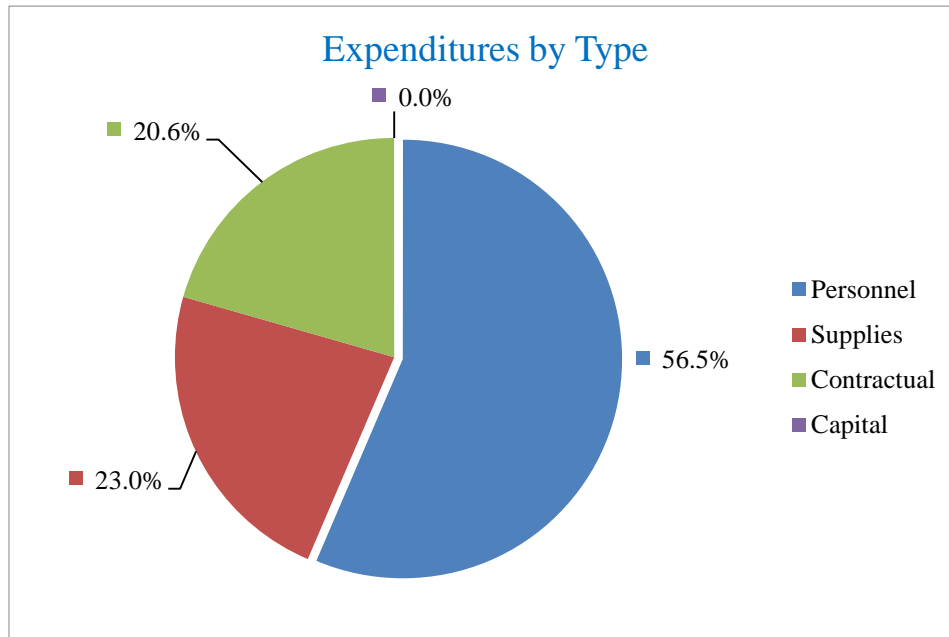
The budget includes funding for a spay and neuter program.

Animal Shelter

Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
PERSONNEL	\$ 302,495	\$ 141,515	\$ 161,924	\$ 20,409
SUPPLIES	63,865	38,858	65,953	27,095
CONTRACTUAL	25,373	53,040	58,962	5,922
CAPITAL	170	144,090	-	(144,090)
Sub Total	\$ 391,903	\$ 377,503	\$ 286,839	\$ (90,664)

DESCRIPTION	FY 16-17 BUDGET	FY 17-18 BUDGET	FY 18-19 ADOPTED	COUNT CHANGE
FULL TIME	6	2	2	0
PART TIME	1	1	1	0
Sub Total	7	3	3	0



Veterans Affairs

Mission

The mission of the Veterans Affairs Office is to be a customer service oriented office representing Pickens County Armed Forces veterans, their spouses, widows/widowers and dependent children. The office is an advocate of all veterans and their rights, privileges, benefits, programs and services provided in both state and federal law.

Expenditures by Line Item

ORG	OBJ	DESCRIPTION	FY 2017 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
01450	4010	SALARIES & WAGES	\$ 93,780	\$ 92,881	\$ 87,378	\$ (5,503)
01450	4012	FICA	7,126	7,100	6,363	(737)
01450	4013	WORKER'S COMPENSATION	278	282	142	(140)
01450	4014	RETIREMENT	10,866	12,650	12,753	103
01450	4015	HEALTH INSURANCE	6,817	7,024	25,845	18,821
01450	4016	DENTAL INSURANCE	384	419	798	379
01450	4017	LIFE INSURANCE	23	24	30	6
01450	4020	OVERTIME	92	400	200	(200)
01450	4070	EMPLOYEE BENEFITS	-	300	-	(300)
01450	4100	OFFICE SUPPLIES	2,349	2,500	2,500	-
01450	4110	POSTAGE	965	1,700	1,200	(500)
01450	4140	DUES & SUBSCRIPTIONS	112	705	155	(550)
01450	4150	TRAVEL EXPENSE	-	-	1,000	1,000
01450	4210	TELEPHONE	310	325	325	-
01450	4211	LONG DISTANCE	173	200	175	(25)
01450	4262	COPIER CONTRACT	863	1,000	1,000	-
01450	4265	SOFTWARE CONTRACT	750	750	1,250	500
01450	4270	REPAIRS TO EQUIPMENT	95	300	-	(300)
01450	4622	TORT INSURANCE	873	1,045	1,156	111
01450	4640	TRAINING	1,242	-	-	-
01450	4820	OFFICE FURNITURE & EQUIP	-	-	1,200	1,200
Sub Total			\$ 127,098	\$ 129,605	\$ 143,470	\$ 13,865

FY 18-19 Budget Highlights

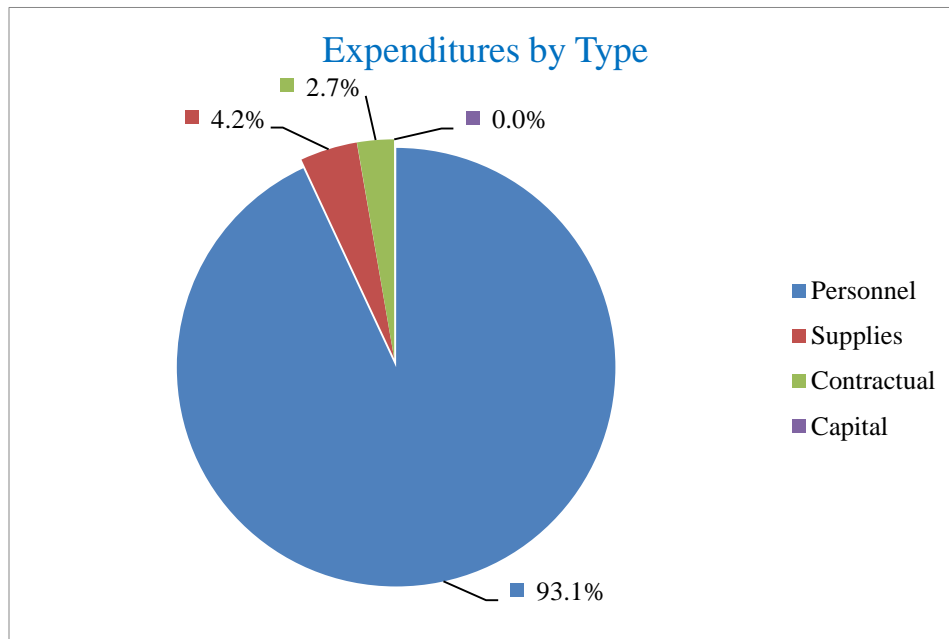
No significant changes for the FY 2019 budget.

Veterans Affairs

Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
PERSONNEL	\$ 119,367	\$ 121,080	\$ 133,509	\$ 12,429
SUPPLIES	3,520	5,205	6,055	850
CONTRACTUAL	4,211	3,320	3,906	586
CAPITAL	-	-	-	-
Sub Total	\$ 127,098	\$ 129,605	\$ 143,470	\$ 13,865

DESCRIPTION	FY 16-17 BUDGET	FY 17-18 BUDGET	FY 18-19 ADOPTED	COUNT CHANGE
FULL TIME	2	2	2	0
PART TIME	1	1	1	0
Sub Total	3	3	3	0



Museum

Mission

The mission of the Museum of Art and History (a public, non-profit educational institution) is to collect, preserve, and exhibit artifacts from the area and to teach cultural history, natural history, and arts of the county and surrounding areas. The museum provides cultural enrichments, intellectual stimulation and learning, as well as enjoyment to county citizens and visitors; also, to render assistance, whenever possible, to other museums and cultural institutions.

Expenditures by Line Item

ORG	OBJ	DESCRIPTION	FY 2017 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
01530	4010	SALARIES & WAGES	\$ 64,727	\$ 67,735	\$ 69,698	\$ 1,963
01530	4012	FICA	4,861	5,106	5,301	195
01530	4013	WORKER'S COMPENSATION	192	204	112	(92)
01530	4014	RETIREMENT	7,477	9,186	10,149	963
01530	4015	HEALTH INSURANCE	15,947	18,380	13,942	(4,438)
01530	4016	DENTAL INSURANCE	768	838	798	(40)
01530	4017	LIFE INSURANCE	23	24	30	6
01530	4021	UNEMPLOYMENT COMPENSATION	(691)	-	-	-
01530	4070	EMPLOYEE BENEFITS	-	-	200	200
01530	4100	OFFICE SUPPLIES	226	750	750	-
01530	4110	POSTAGE	-	100	100	-
01530	4140	DUES & SUBSCRIPTIONS	-	215	215	-
01530	4150	TRAVEL EXPENSE	-	100	100	-
01530	4160	SAFETY ITEMS	-	200	200	-
01530	4200	ELECTRICITY & HEATING FUEL	16,164	17,500	17,500	-
01530	4210	TELEPHONE	3,506	3,816	2,400	(1,416)
01530	4211	LONG DISTANCE	8	20	20	-
01530	4212	DATA LINE PHONE CHARGES	7,034	6,000	6,700	700
01530	4220	WATER & SEWER	2,382	2,500	2,500	-
01530	4260	MAINTENANCE & SERVICE CONTRACT	-	3,000	3,000	-
01530	4262	COPIER CONTRACT	92	100	100	-
01530	4263	SECURITY MONITORING CONTRACT	302	302	302	-
01530	4268	FIRE ALARM INSPECTION	484	484	484	-
01530	4280	REPAIRS TO BUILDINGS	117	-	-	-
01530	4310	SMALL HAND TOOLS	-	100	300	200
01530	4430	CLEANING & SANITATION	87	500	250	(250)
01530	4621	PROPERTY INSURANCE	7,448	7,969	6,208	(1,761)

Museum

Expenditures by Line Item, continued

ORG	OBJ	DESCRIPTION	FY 2017 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
01530	4622	TORT INSURANCE	\$ 765	\$ 878	\$ 866	\$ (12)
01530	4624	LICENSES	104	70	70	-
01530	4650	CONSULTING & CONTRACTUAL	-	200	200	-
01530	4710	SPECIAL DEPARTMENTAL SUPPLIES	461	1,270	1,270	-
01530	4810	COMPUTER EQUIPMENT	-	600	-	(600)
Sub Total			\$ 132,484	\$ 148,147	\$ 143,765	\$ (4,305)

FY 18-19 Budget Highlights

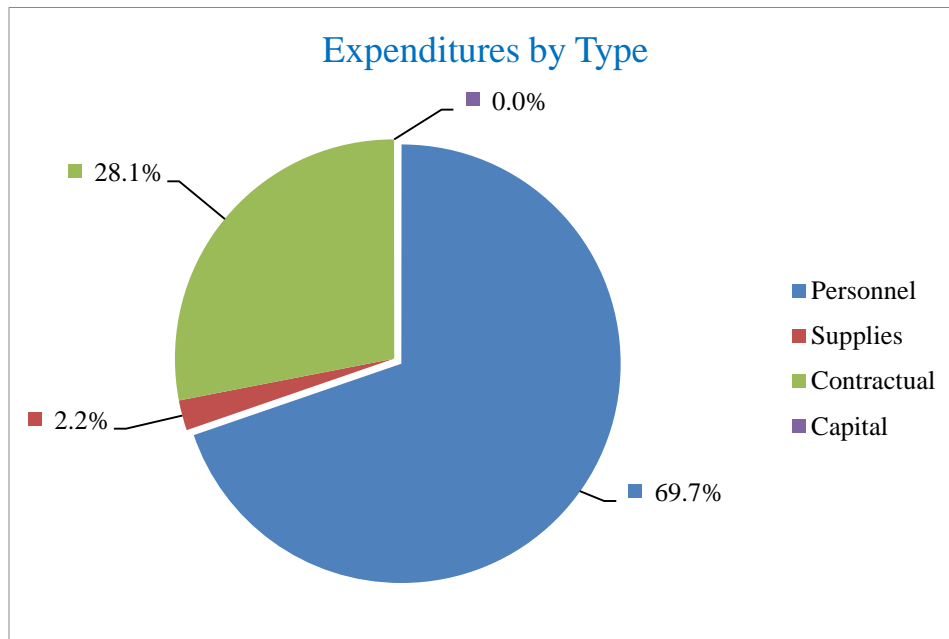
Elimination of a part time position.

Museum

Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
PERSONNEL	\$ 93,304	\$ 101,473	\$ 100,230	\$ (1,243)
SUPPLIES	891	3,835	3,185	(650)
CONTRACTUAL	38,289	42,839	40,350	(2,489)
CAPITAL	-	-	-	-
Sub Total	\$ 132,484	\$ 148,147	\$ 143,765	\$ (4,382)

DESCRIPTION	FY 16-17 BUDGET	FY 17-18 BUDGET	FY 18-19 ADOPTED	COUNT CHANGE
FULL TIME	3	3	2	-1
PART TIME	0	0	0	0
Sub Total	3	3	2	-1



Hagood Mill

Mission

The mission of the Hagood Mill Historic Site is to reflect the multiple generations of pioneer and rural life around the mill and in the county.

Expenditures by Line Item

ORG	OBJ	DESCRIPTION	FY 2017 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
01536	4010	SALARIES & WAGES	\$ 50,967	\$ 56,885	\$ 43,872	\$ (13,013)
01536	4012	FICA	3,905	4,336	3,340	(996)
01536	4013	WORKER'S COMPENSATION	438	531	71	(460)
01536	4014	RETIREMENT	5,943	7,714	6,388	(1,326)
01536	4015	HEALTH INSURANCE	6,826	7,034	6,971	(63)
01536	4016	DENTAL INSURANCE	384	419	399	(20)
01536	4017	LIFE INSURANCE	12	12	15	3
01536	4020	OVERTIME	440	-	-	-
01536	4070	EMPLOYEE BENEFITS	-	-	200	200
01536	4100	OFFICE SUPPLIES	744	500	1,155	655
01536	4110	POSTAGE	101	100	100	-
01536	4130	BATTERIES	70	80	80	-
01536	4140	DUES & SUBSCRIPTIONS	50	50	50	-
01536	4150	TRAVEL EXPENSE	-	1,000	500	(500)
01536	4160	SAFETY ITEMS	182	200	200	-
01536	4170	FUEL & OIL	852	700	1,650	950
01536	4200	ELECTRICITY & HEATING FUEL	7,959	8,600	8,600	-
01536	4210	TELEPHONE	29	-	-	-
01536	4211	LONG DISTANCE	-	15	-	(15)
01536	4212	DATA LINE PHONE CHARGES	2,695	1,680	2,725	1,045
01536	4220	WATER & SEWER	1,580	1,600	1,600	-
01536	4263	SECURITY MONITORING CONTRACT	358	360	360	-
01536	4265	SOFTWARE CONTRACT	560	560	-	(560)
01536	4270	REPAIRS TO EQUIPMENT	842	1,400	1,400	-
01536	4290	REPAIRS TO VEHICLES	1,209	500	500	-
01536	4310	SMALL HAND TOOLS	104	200	200	-
01536	4410	UNIFORMS & CLOTHING	193	800	350	(450)
01536	4430	CLEANING & SANITATION	490	500	500	-
01536	4480	CHEMICALS	247	250	300	50
01536	4580	SIGNS	491	350	350	-
01536	4621	PROPERTY INSURANCE	-	-	-	-
01536	4622	TORT INSURANCE	547	667	529	(138)
01536	4630	RENT-BUILDINGS, EQUIPMENT	3,163	3,100	1,100	(2,000)
01536	4650	CONSULTING & CONTRACTUAL	97	-	7,790	7,790

Hagood Mill

Expenditures by Line Item, continued

ORG	OBJ	DESCRIPTION	FY 2017 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
01536	4710	SPECIAL DEPARTMENTAL SUPPLIES	\$ 992	\$ -	\$ 500	\$ 500
01536	4801	HAGOOD MILL RESTORATION	6,075	5,000	5,000	-
01536	4810	COMPUTER EQUIPMENT	-	-	2,740	\$ 2,740
01536	4820	OFFICE FURNITURE & EQUIP	-	1,605	700	(905)
01536	4912	BUILDINGS	-	-	23,000	23,000
Sub Total			\$ 98,545	\$ 106,748	\$ 123,235	\$ 18,058

FY 18-19 Budget Highlights

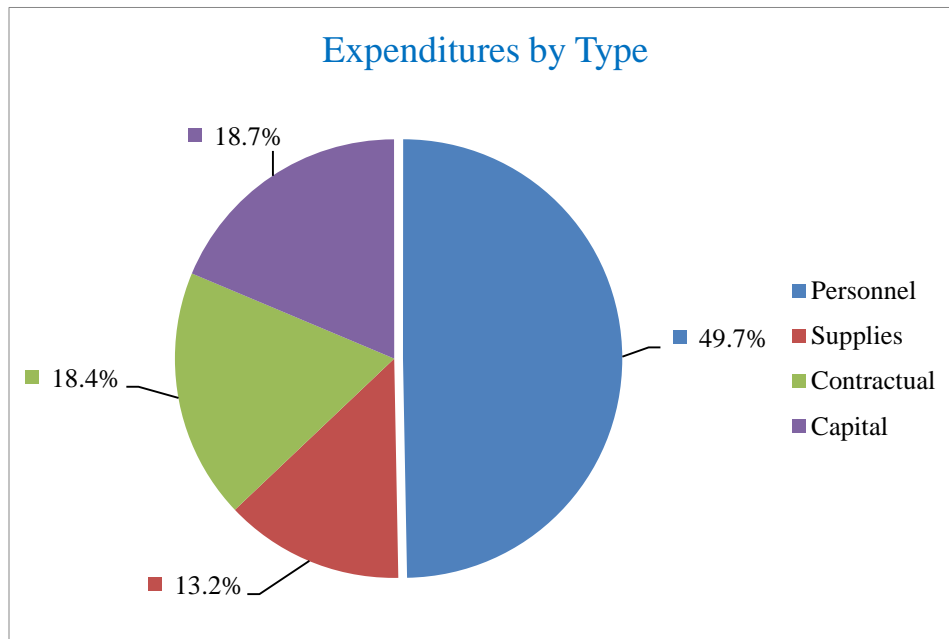
The budget includes funding for the reconstruction of the Burdine Cabin.

Hagood Mill

Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
PERSONNEL	\$ 68,915	\$ 76,931	\$ 61,256	\$ (15,675)
SUPPLIES	12,643	13,235	16,275	3,040
CONTRACTUAL	16,987	16,582	22,704	6,122
CAPITAL	-	-	23,000	23,000
Sub Total	\$ 98,545	\$ 106,748	\$ 123,235	\$ 16,487

DESCRIPTION	FY 16-17 BUDGET	FY 17-18 BUDGET	FY 18-19 ADOPTED	COUNT CHANGE
FULL TIME	1	1	1	0
PART TIME	1	1	1	0
Sub Total	2	2	2	0



Mile Creek Park

Mission

The mission of the Mile Creek Park Department is to promote, enhance and sustain recreational activities for present and future generations. The Park System exists for the enjoyment, health and inspiration of county citizens and visitors.

Expenditures by Line Item

ORG	OBJ	DESCRIPTION	FY 2017 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
01580	4010	SALARIES & WAGES	\$ 128,746	\$ 126,609	\$ 116,789	\$ (9,820)
01580	4012	FICA	9,526	9,221	8,540	(681)
01580	4013	WORKER'S COMPENSATION	3,934	3,875	2,645	(1,230)
01580	4014	RETIREMENT	13,027	17,170	17,035	(135)
01580	4015	HEALTH INSURANCE	18,508	24,474	21,562	(2,912)
01580	4016	DENTAL INSURANCE	1,089	1,257	1,197	(60)
01580	4017	LIFE INSURANCE	33	36	45	9
01580	4020	OVERTIME	820	-	200	200
01580	4070	EMPLOYEE BENEFITS	-	-	550	550
01580	4100	OFFICE SUPPLIES	2,395	2,500	3,000	500
01580	4110	POSTAGE	47	150	150	-
01580	4130	BATTERIES	-	50	50	-
01580	4160	SAFETY ITEMS	112	200	200	-
01580	4170	FUEL & OIL	2,708	3,752	3,900	148
01580	4190	CREDIT CARD FEES	3,626	2,600	2,600	-
01580	4200	ELECTRICITY & HEATING FUEL	48,775	51,000	65,000	14,000
01580	4210	TELEPHONE	1,618	1,650	1,860	210
01580	4211	LONG DISTANCE	24	20	30	10
01580	4212	DATA LINE PHONE CHARGES	519	516	529	13
01580	4220	WATER & SEWER	6,473	8,500	15,300	6,800
01580	4264	PEST CONTROL CONTRACT	600	600	1,000	400
01580	4265	SOFTWARE CONTRACT	560	600	600	-
01580	4270	REPAIRS TO EQUIPMENT	4,037	2,600	3,000	400
01580	4280	REPAIRS TO BUILDINGS & GROUNDS	24,066	-	-	-
01580	4290	REPAIRS TO VEHICLES	1,729	2,700	2,700	-
01580	4310	SMALL HAND TOOLS	503	-	850	850
01580	4410	UNIFORMS & CLOTHING	323	1,150	1,150	-
01580	4430	CLEANING & SANITATION	3,285	5,000	7,000	2,000
01580	4480	CHEMICALS	990	1,100	1,250	150
01580	4621	PROPERTY INSURANCE	3,276	3,506	3,321	(185)
01580	4622	TORT INSURANCE	1,688	1,580	1,455	(125)

Mile Creek Park

Expenditures by Line Item, continued

ORG	OBJ	DESCRIPTION	FY 2016 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
01580	4640	TRAINING	\$ 300	\$ -	\$ -	\$ -
01580	4650	CONSULTING & CONTRACTUAL	23,326	40,263	108,663	68,400
01580	4710	SPECIAL DEPARTMENTAL SUPPLIES	551	1,500	1,950	450
01580	4820	OFFICE FURNITURE & EQUIPMENT	290	-	1,200	1,200
01580	4850	MACHINES & EQUIPMENT	1,456	650	650	-
Sub Total			\$ 308,960	\$ 314,829	\$ 395,971	\$ 81,344

FY 18-19 Budget Highlights

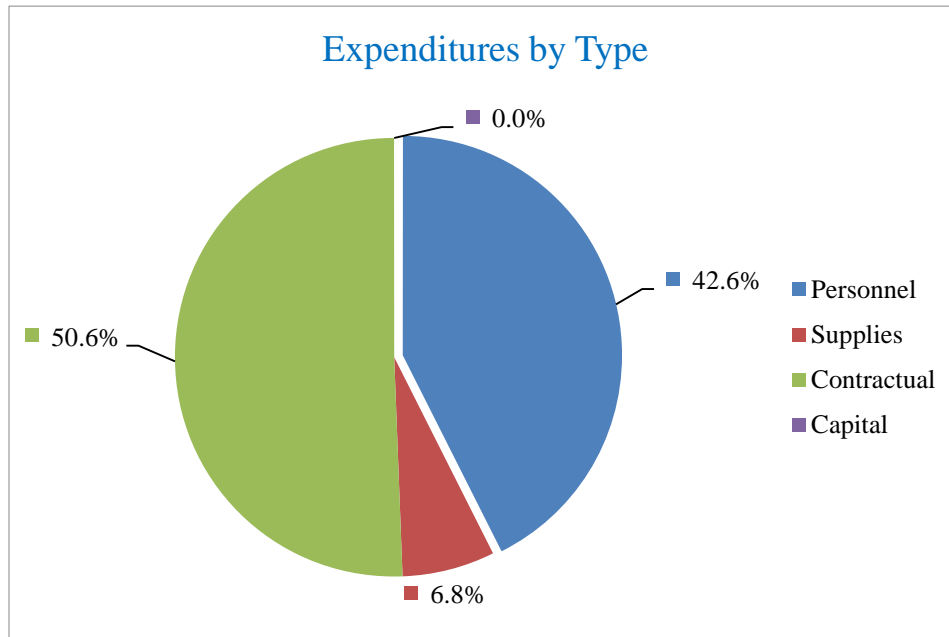
The budget includes funding for operations and maintenance of ten (10) new cabins at the Park and the elimination of one (1) part time position.

Mile Creek Park

Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
PERSONNEL	\$ 175,683	\$ 182,642	\$ 168,563	\$ (14,079)
SUPPLIES	42,492	21,352	27,050	5,698
CONTRACTUAL	90,785	110,835	200,358	89,523
CAPITAL	-	-	-	-
Sub Total	\$ 308,960	\$ 314,829	\$ 395,971	\$ 81,142

DESCRIPTION	FY 16-17 BUDGET	FY 17-18 BUDGET	FY 18-19 ADOPTED	COUNT CHANGE
FULL TIME	3	3	3	0
PART TIME	1	1	0	-1
Sub Total	4	4	3	-1



Legislative Delegation

Mission

The Pickens County Legislative Delegation Office’s mission is to be an efficient liaison between the Pickens County Legislative Delegation and its constituents.

Expenditures by Line Item

ORG	OBJ	DESCRIPTION	FY 2017 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
01175	4010	SALARIES & WAGES	\$ 11,911	\$ 13,792	\$ 14,068	\$ 276
01175	4012	FICA	917	1,056	1,077	21
01175	4013	WORKER'S COMPENSATION	35	42	23	(19)
01175	4014	RETIREMENT	1,382	1,871	2,049	178
01175	4020	OVERTIME	75	-	-	-
01175	4100	OFFICE SUPPLIES	251	550	550	-
01175	4110	POSTAGE	550	500	500	-
01175	4150	TRAVEL EXPENSE	11	30	30	-
01175	4200	ELECTRICITY & HEATING FUEL	1,164	1,100	1,100	-
01175	4210	TELEPHONE	1,897	2,600	2,000	(600)
01175	4211	LONG DISTANCE	11	15	10	(5)
01175	4212	DATA LINE PHONE CHARGES	519	-	530	530
01175	4262	COPIER CONTRACT	-	75	50	(25)
01175	4622	TORT INSURANCE	145	145	149	4
01175	4650	CONSULTING & CONTRACTUAL	1,938	-	-	-
01175	4820	OFFICE FURNITURE & EQUIP	-	1,358	-	(1,358)
Sub Total			\$ 20,806	\$ 23,134	\$ 22,136	\$ (998)

FY 18-19 Budget Highlights

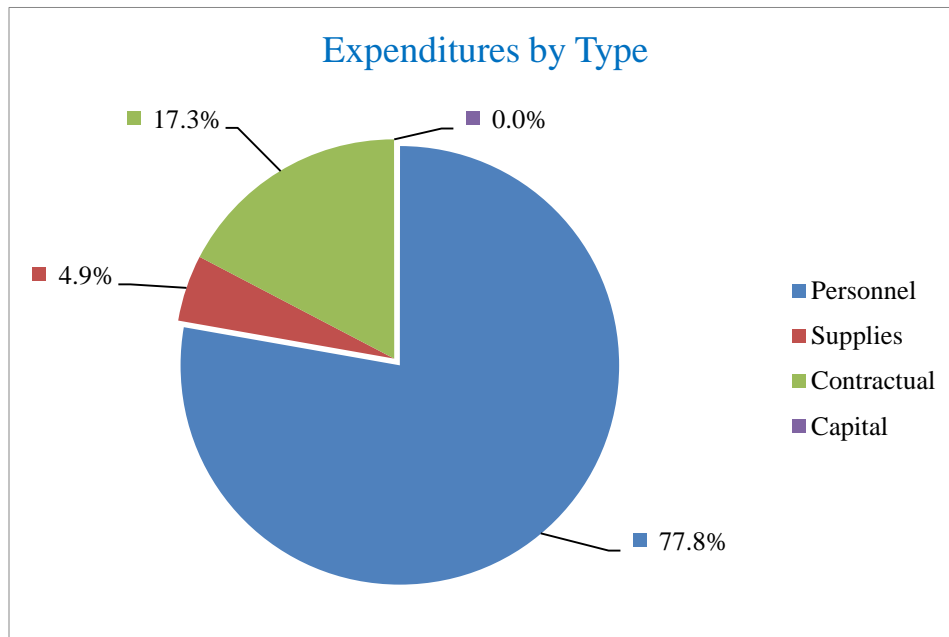
No significant changes for the FY 2019 budget.

Legislative Delegation

Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
PERSONNEL	\$ 14,320	\$ 16,761	\$ 17,217	\$ 456
SUPPLIES	813	2,438	1,080	(1,358)
CONTRACTUAL	5,673	3,935	3,839	(96)
CAPITAL	-	-	-	-
Sub Total	\$ 20,806	\$ 23,134	\$ 22,136	\$ (998)

DESCRIPTION	FY 16-17 BUDGET	FY 17-18 BUDGET	FY 18-19 ADOPTED	COUNT CHANGE
FULL TIME	0	0	0	0
PART TIME	1	1	1	0
Sub Total	1	1	1	0



DEBT SERVICE FUND	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 ESTIMATED	FY 2019 BUDGET
REVENUES					
Taxes	\$ 2,959,449	\$ 3,016,602	\$ 2,952,105	\$ 2,952,105	\$ 3,124,162
Licenses, Permits & Fees	309,669	309,668	309,667	309,667	309,667
	<u>3,269,118</u>	<u>3,326,270</u>	<u>3,261,772</u>	<u>3,261,772</u>	<u>3,433,829</u>
EXPENDITURES					
Debt Service					
Principal	2,599,176	1,334,205	2,833,720	4,333,720	2,729,287
Interest & Fiscal Charges	365,834	293,598	300,360	437,405	1,266,488
	<u>2,965,010</u>	<u>1,627,803</u>	<u>3,134,080</u>	<u>4,771,125</u>	<u>3,995,775</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>304,108</u>	<u>1,698,467</u>	<u>127,692</u>	<u>(1,509,353)</u>	<u>(561,946)</u>
OTHER FINANCING SOURCES (USES)					
Transfer to Other Funds	(127,692)	(127,692)	(127,692)	(127,692)	574,783
Budgeted Fund Balance	-	-	-	-	(12,837)
	<u>(127,692)</u>	<u>(127,692)</u>	<u>(127,692)</u>	<u>(127,692)</u>	<u>561,946</u>
REVENUES & OTHER FINANCING OVER (UNDER) EXPENDITURES	<u>\$ 176,416</u>	<u>\$ 1,570,775</u>	<u>\$ -</u>	<u>\$ (1,637,045)</u>	<u>\$ -</u>
Beginning Fund Balance	\$ 708,409	\$ 884,825	\$ 2,455,600	\$ 2,455,600	\$ 818,555
Ending Fund Balance, June 30	<u>\$ 884,825</u>	<u>\$ 2,455,600</u>	<u>\$ 2,455,600</u>	<u>\$ 818,555</u>	<u>\$ 831,392</u>

The following chart and tables detail Pickens County debt obligation:

Funding Source	Purpose	Outstanding Principal	Maturity Date	Annual Payment	Interest Rate
General Obligation Bonds					
Fire District	Viney ards Fire Station	\$ 102,000	1-Mar-2019	VARIOUS	4.134%
Fire District	Liberty/Pickens Fire Stations	\$ 1,393,066	1-May-2028	\$ 158,595	2.43%
Sp Tax District	Cramer Upgrade	\$ 546,967	1-Aug-2028	\$ 65,664	2.25%
Sp Tax District	Roper Upgrade	\$ 1,848,374	1-Mar-2028	\$ 206,928	2.25%
Fire District	Springs Fire Station	\$ 701,249	1-Mar-2023	VARIOUS	4.03%
Fire District	Shady Grove Fire Building	\$ 408,909	1-Mar-2022	\$ 106,089	1.50%
Fire District	Viney ards Fire Trucks	\$ 85,000	1-Apr-2023	VARIOUS	3.95%
Fire District	Pickens Fire Equipment	\$ 294,827	1-May-2020	\$ 151,072	1.65%
Fire District	Pumpkintown Station & Equipment	\$ 610,000	1-Mar-2032	VARIOUS	2.65%
Gen Taxes	Detention Center	\$ 25,000,000	1-Jun-2038	VARIOUS	2.96%
User Fees	Middle/Upper Plant	\$ 3,885,000	1-Jun-2036	VARIOUS	2.91%
		\$ 34,875,392			
Capital Leases					
Fire District	Central Fire Truck	\$ 67,156	1-Apr-2020	\$ 35,596	3.98%
		\$ 67,156			
Notes Payables					
Sp Tax District	18-Mile Creek Sewer Project	\$ 272,356	1-Oct-2019	\$ 221,575	2.25%
Gen Taxes	Georges Creek Capacity	\$ 1,249,703	1-Sep-2024	\$ 226,319	4.00%
Gen Taxes	Georges Creek Trunk Line	\$ 750,367	1-Apr-2025	\$ 126,000	3.75%
		\$ 2,272,426			
Revenue Bonds					
User Fees	North Central Plant	\$ 1,502,289	10-Feb-2052	\$ 63,912	2.25%
User Fees	North Central Plant	\$ 314,463	10-Feb-2052	\$ 13,392	2.25%
		\$ 1,816,752			

Entering into fiscal year 2019, Pickens County general obligation debt is projected to be \$27,000,070:

South Carolina law provides that general obligation debt be no greater than 8% of the County’s total assessed value. This 8% minus general obligation bonds outstanding is classified as the government’s legal debt margin.

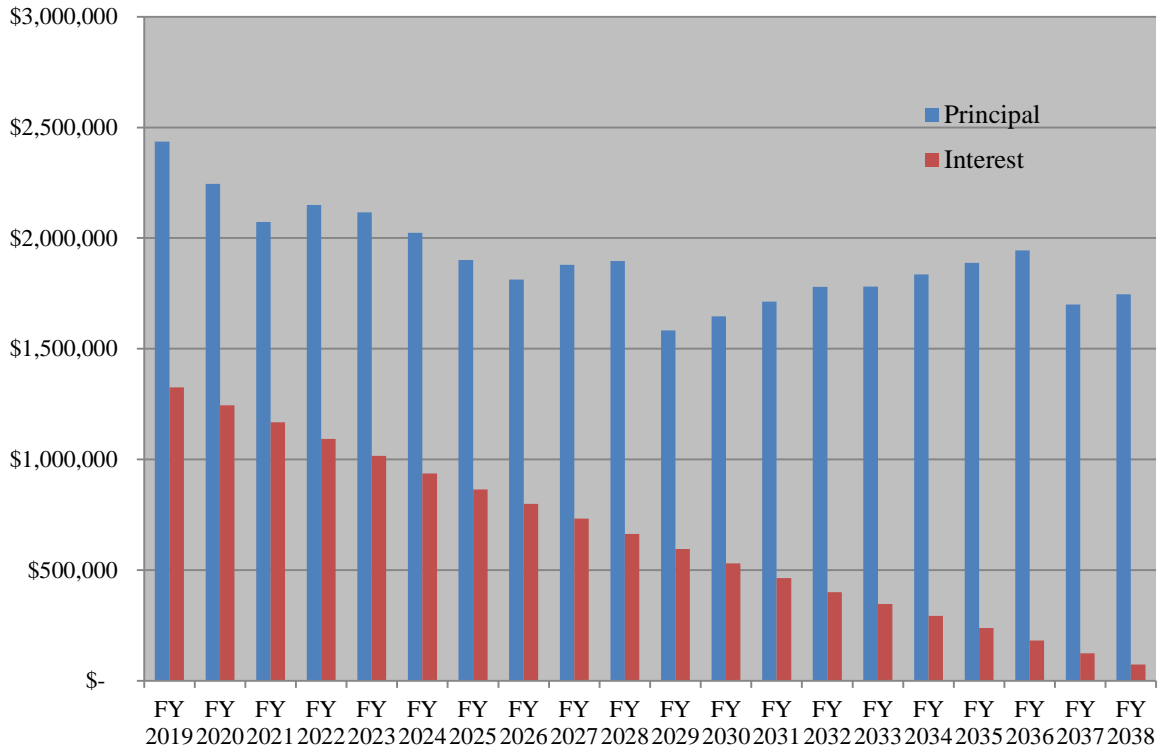
A computation of the County’s legal debt margin follows:

Net General Obligation Bond Tax Digest	\$ 495,534,330
Debt Limit – 8% of Assessed Value	\$ 39,642,746
Less General Obligation Bonds Outstanding	<u>27,000,070*</u>
Legal Debt Margin	<u>\$ 12,642,676</u>

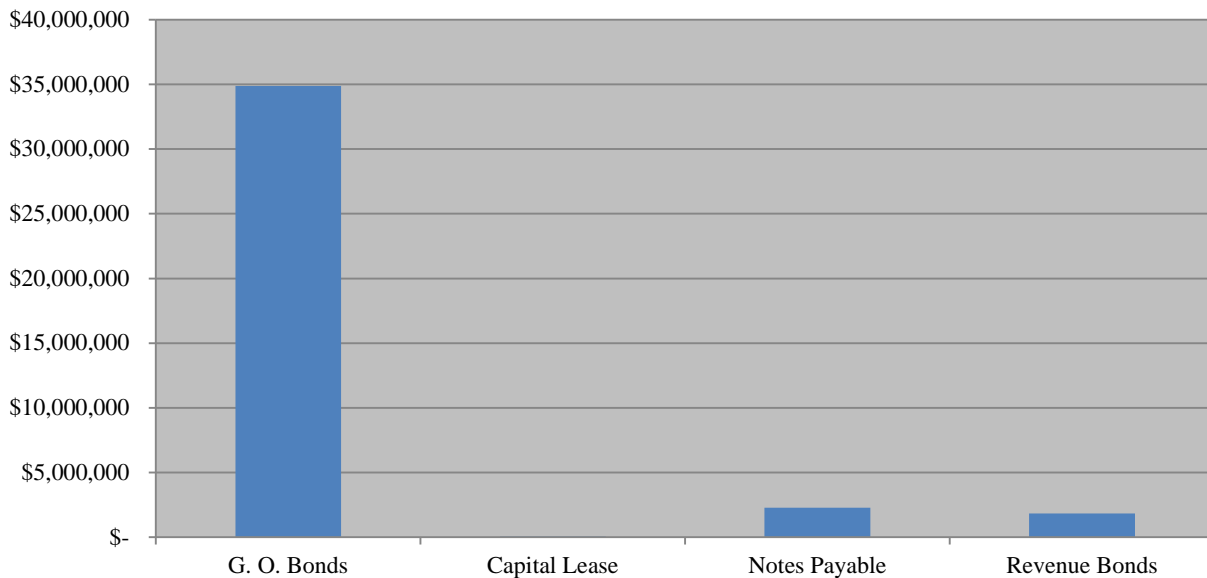
*As it relates to the debt margin of the County, only the debt of the Georges Creek Capacity and Trunk Line and the Detention Center are considered general obligation debt of County.

Moody’s Aa2 Standard & Poor’s AA-

Debt Service Schedule by Category



Debt Service by Type



General Obligation Bond Debt Service Schedule

Fiscal Year	Vineyards Fire Station		Liberty/Pickens Fire		Cramer Upgrade		Roper Upgrade	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2019	102,000	4,217	124,743	33,852	53,809	11,855	166,740	40,188
2020	-	-	127,775	30,820	55,030	10,634	170,523	36,405
2021	-	-	130,880	27,715	56,279	9,385	174,393	32,535
2022	-	-	134,060	24,535	57,556	8,108	178,350	28,578
2023	-	-	137,318	21,277	58,861	6,802	182,396	24,532
2024	-	-	140,654	17,940	60,197	5,467	186,535	20,393
2025	-	-	144,072	14,523	61,563	4,101	190,768	16,160
2026	-	-	147,573	11,022	62,960	2,704	195,096	11,832
2027	-	-	151,159	7,436	64,389	1,275	199,523	7,405
2028	-	-	154,832	3,762	16,234	92	204,051	2,878
TOTAL	\$ 102,000	\$ 4,217	\$ 1,393,066	\$ 192,882	\$ 546,878	\$ 60,423	\$ 1,848,375	\$ 220,906

Fiscal Year	Springs Fire Station		Shady Grove Fire Building		Vineyards Fire Trucks		Pickens Fire Equipment	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2019	134,710	28,260	99,956	6,134	15,000	3,356	146,208	4,865
2020	137,425	22,832	101,455	4,634	15,000	2,765	148,620	2,452
2021	140,194	17,293	102,977	3,112	15,000	2,173	-	-
2022	143,019	11,643	104,521	1,568	20,000	1,580	-	-
2023	145,901	5,880	-	-	20,000	790	-	-
TOTAL	\$ 701,249	\$ 85,908	\$ 408,909	\$ 15,448	\$ 85,000	\$ 10,664	\$ 294,828	\$ 7,317

Fiscal Year	Upper/Middle		Detention Center	
	Principal	Interest	Principal	Interest
2019	140,000	162,475	850,000	893,513
2020	150,000	155,475	885,000	859,513
2021	155,000	147,975	920,000	824,113
2022	165,000	140,225	955,000	787,313
2023	170,000	131,975	995,000	749,113
2024	180,000	123,475	1,035,000	709,313
2025	185,000	114,475	1,075,000	667,913
2026	200,000	105,225	1,120,000	624,913
2027	210,000	95,225	1,165,000	580,113
2028	220,000	84,725	1,210,000	533,513
2029	230,000	73,725	1,260,000	485,113
2030	240,000	62,225	1,310,000	434,713
2031	255,000	50,225	1,360,000	382,313
2032	265,000	42,575	1,415,000	327,913
2033	270,000	34,625	1,460,000	285,463
2034	280,000	26,525	1,505,000	241,663
2035	285,000	18,125	1,550,000	196,513
2036	295,000	9,219	1,595,000	150,013
2037	-	-	1,645,000	102,163
2038	-	-	1,690,000	52,813
TOTAL	\$ 3,895,000	\$ 1,578,494	\$ 25,000,000	\$ 9,888,010

Capital Lease Debt Service Schedule

Fiscal Year	Central Fire Truck	
	Principal	Interest
2019	32,923	2,673
2020	34,233	1,363
TOTAL	\$ 67,156	\$ 4,036

Notes Payable Debt Service Schedule

Fiscal Year	18 Mile Creek Sewer		Georges Creek Capacity		Georges Creek Trunk Line	
	Principal	Interest	Principal	Interest	Principal	Interest
2019	217,272	4,303	179,599	46,719	99,251	26,749
2020	55,084	310	186,916	39,402	103,038	22,963
2021	-	-	194,531	31,787	106,969	19,032
2022	-	-	202,457	23,861	111,050	14,951
2023	-	-	210,705	15,613	115,286	10,714
2024	-	-	219,290	7,028	119,685	6,316
2025	-	-	56,204	375	103,218	1,782
TOTAL	\$ 272,356	\$ 4,613	\$ 1,249,702	\$ 164,785	\$ 758,497	\$ 102,507

Revenue Bond Debt Service Schedule

Fiscal Year	North Central Plant A		North Central Plant B	
	Principal	Interest	Principal	Interest
2019	30,422	33,490	6,382	7,010
2020	31,023	32,889	6,508	6,884
2021	31,819	32,093	6,675	6,717
2022	32,542	31,370	6,827	6,565
2023	33,282	30,630	6,982	6,410
2024	33,957	29,955	7,123	6,269
2025	34,810	29,102	7,303	6,089
2026	35,602	28,310	7,469	5,923
2027	36,411	27,501	7,638	5,754
2028	37,166	26,746	7,797	5,595
2029	38,084	25,828	7,989	5,403
2030	38,950	24,962	8,171	5,221
2031	39,835	24,077	8,360	5,035
2032	40,677	23,235	8,533	4,859
2033	41,665	22,247	8,741	4,651
2034	42,613	21,299	8,939	4,453
2035	43,581	20,331	9,142	4,250
2036	44,519	19,393	9,339	4,053
2037	45,584	18,328	9,563	3,829
2038	46,620	17,292	9,780	3,612
2039	47,680	16,232	10,002	3,390
2040	48,723	15,189	10,221	3,171
2041	49,872	14,040	10,462	2,930
2042	51,006	12,906	10,700	2,692
2043	52,165	11,747	10,943	2,449
2044	53,323	10,589	11,186	2,206
2045	54,563	9,349	11,446	1,946
2046	55,804	8,108	11,706	1,686
2047	57,072	6,840	11,973	1,419
2048	58,355	5,557	12,242	1,150
2049	59,696	4,216	12,523	869
2050	61,053	2,859	12,808	584
2051	62,441	1,471	13,099	293
2052	37,078	204	7,778	34
TOTAL	\$ 1,507,993	\$ 638,385	\$ 316,350	\$ 133,401

SPECIAL REVENUE FUNDS	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 ESTIMATED	FY 2019 BUDGET
REVENUES					
Taxes	\$ 5,805,819	\$ 6,066,633	\$ 6,273,558	\$ 6,363,558	\$ 6,486,664
Licenses, Permits & Fees	5,558,891	5,774,061	6,333,159	6,473,159	6,749,388
Intergovernmental	637,804	784,234	1,069,940	1,070,940	716,670
Charges for Services	149,292	127,633	123,500	123,500	142,500
Fines & Forfeitures	101,342	87,820	101,500	90,000	87,000
Investment Income	483	9,219	1,500	1,500	4,000
Contributions	26,606	3,089	12,000	12,000	12,000
Miscellaneous	20,514	80,240	19,700	117,300	19,700
	<u>12,300,751</u>	<u>12,932,929</u>	<u>13,934,857</u>	<u>14,251,957</u>	<u>14,217,922</u>
EXPENDITURES					
Public Safety	4,392,721	4,929,049	6,040,084	6,037,684	6,221,066
Public Works	713,286	3,697,322	1,877,977	72,778	1,814,050
Culture & Recreation	3,872,718	3,990,373	3,975,125	4,176,380	4,091,478
Economic Development	334,012	367,778	418,644	402,887	513,405
Intergovernmental	1,041,000	502,161	1,507,600	1,507,600	1,585,100
Capital Outlay	937,665	1,718,207	819,023	1,133,197	638,137
Debt Service					
Principal	172,629	150,988	354,938	354,938	217,707
Interest & Fiscal Charges	65,623	65,674	57,915	57,915	63,532
	<u>11,530,854</u>	<u>15,423,660</u>	<u>15,051,306</u>	<u>13,743,379</u>	<u>15,144,475</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>769,897</u>	<u>(2,490,731)</u>	<u>(1,116,449)</u>	<u>508,578</u>	<u>(926,553)</u>
OTHER FINANCING SOURCES (USES)					
Transfer In (Out)	509,600	654,605	710,764	690,507	314,079
Budgeted Fund Balance	-	-	405,685	330,995	612,474
	<u>509,600</u>	<u>1,304,605</u>	<u>1,116,449</u>	<u>1,021,502</u>	<u>926,553</u>
REVENUES & OTHER FINANCING OVER (UNDER) EXPENDITURES	<u>\$ 1,279,497</u>	<u>\$ (1,186,126)</u>	<u>\$ -</u>	<u>\$ 1,530,080</u>	<u>\$ -</u>
Beginning Fund Balance	<u>\$ 8,723,241</u>	<u>\$ 8,723,241</u>	<u>\$ 10,002,738</u>	<u>\$ 10,002,738</u>	<u>\$ 11,201,823</u>
Ending Fund Balance, June 30	<u>\$ 10,002,738</u>	<u>\$ 9,909,367</u>	<u>\$ 9,597,053</u>	<u>\$ 11,201,823</u>	<u>\$ 10,589,349</u>

TRI-COUNTY TECHNICAL COLLEGE	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 ESTIMATED	FY 2019 BUDGET
REVENUES					
Taxes	\$ 1,219,703	\$ 1,258,138	\$ 1,287,217	\$ 1,287,217	\$ 1,324,373
	1,219,703	1,258,138	1,287,217	1,287,217	1,324,373
EXPENDITURES					
Intergovernmental	1,041,000	502,161	1,507,600	1,507,600	1,585,100
	1,041,000	502,161	1,507,600	1,507,600	1,585,100
REVENUES OVER (UNDER) EXPENDITURES	178,703	755,977	(220,383)	(220,383)	(260,727)
OTHER FINANCING SOURCES (USES)					
Budgeted Fund Balance	-	-	220,383	220,383	260,727
	-	-	220,383	220,383	260,727
REVENUES & OTHER FINANCING OVER (UNDER) EXPENDITURES	\$ 178,703	\$ 755,977	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ 432,067	\$ 610,770	\$ 1,366,747	\$ 1,366,747	\$ 1,146,364
Ending Fund Balance, June 30	\$ 610,770	\$ 1,366,747	\$ 1,146,364	\$ 1,146,364	\$ 885,637

FIXED NUCLEAR FUND	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 ESTIMATED	FY 2019 BUDGET
REVENUES					
Intergovernmental	\$ 100,425	\$ 89,190	\$ 89,190	\$ 90,190	\$ 90,190
Miscellaneous	994	-	-	-	-
	<u>101,419</u>	<u>89,190</u>	<u>89,190</u>	<u>90,190</u>	<u>90,190</u>
EXPENDITURES					
Public Safety	96,625	119,518	109,560	109,560	110,516
Capital Outlay	-	34,471	-	-	-
	<u>96,625</u>	<u>153,989</u>	<u>109,560</u>	<u>109,560</u>	<u>110,516</u>
REVENUES OVER (UNDER) EXPENDITURES					
	<u>4,794</u>	<u>(64,799)</u>	<u>(20,370)</u>	<u>(19,370)</u>	<u>(20,326)</u>
OTHER FINANCING SOURCES (USES)					
Transfer In (Out)	12,679	19,710	20,370	20,370	20,326
	<u>12,679</u>	<u>19,710</u>	<u>20,370</u>	<u>20,370</u>	<u>20,326</u>
REVENUES & OTHER FINANCING OVER (UNDER) EXPENDITURES					
	<u>\$ 17,473</u>	<u>\$ (45,089)</u>	<u>\$ -</u>	<u>\$ 1,000</u>	<u>\$ -</u>
Beginning Fund Balance	\$ 43,103	\$ 60,576	\$ 15,487	\$ 15,487	\$ 16,487
Ending Fund Balance, June 30	\$ 60,576	\$ 15,487	\$ 15,487	\$ 16,487	\$ 16,487

LIBRARY	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 ESTIMATED	FY 2019 BUDGET
REVENUES					
Taxes	\$ 3,030,958	\$ 3,090,439	\$ 3,109,367	\$ 3,109,367	\$ 3,192,131
Intergovernmental	206,529	235,412	120,000	120,000	120,000
Charges for Services	102,283	98,669	101,000	101,000	91,000
Investment Income		3,424	1,000	1,000	1,000
Contributions	(81)	-	12,000	12,000	12,000
	<u>3,339,689</u>	<u>3,427,944</u>	<u>3,343,367</u>	<u>3,343,367</u>	<u>3,416,131</u>
EXPENDITURES					
Culture & Recreation	3,240,415	3,153,416	3,343,367	3,343,367	3,416,131
Capital Outlay	-	-	-	-	-
	<u>3,240,415</u>	<u>3,153,416</u>	<u>3,343,367</u>	<u>3,343,367</u>	<u>3,416,131</u>
REVENUES OVER (UNDER) EXPENDITURES					
	<u>99,274</u>	<u>274,528</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)					
Budgeted Fund Balance	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
REVENUES & OTHER FINANCING OVER (UNDER) EXPENDITURES					
	<u>\$ 99,274</u>	<u>\$ 274,528</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Beginning Fund Balance	\$ 1,698,219	\$ 1,797,493	\$ 2,072,021	\$ 2,072,021	\$ 2,072,021
Ending Fund Balance, June 30	<u>\$ 1,797,493</u>	<u>\$ 2,072,021</u>	<u>\$ 2,072,021</u>	<u>\$ 2,072,021</u>	<u>\$ 2,072,021</u>

Library

Mission

The mission of the Library is to provide county residents with access to information through the development of appropriate collections and services. These collections and services must cover the informational, educational, cultural and entertainment needs of county residents.

Expenditures by Line Item

ORG	OBJ	DESCRIPTION	FY 2017 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
15540	4010	SALARIES & WAGES	\$ 1,657,931	\$ 1,811,772	\$ 1,834,078	\$ 22,306
15540	4012	FICA	123,217	127,377	135,906	8,529
15540	4013	WORKER'S COMPENSATION	8,161	8,318	6,306	(2,012)
15540	4014	RETIREMENT	193,602	233,490	268,378	34,888
15540	4015	HEALTH INSURANCE	356,288	381,896	379,362	(2,534)
15540	4016	DENTAL INSURANCE	13,610	15,503	13,965	(1,538)
15540	4017	LIFE INSURANCE	425	456	555	99
15540	4020	OVERTIME	17,395	9,000	9,000	-
15540	4021	UNEMPLOYMENT COMPENSATION	3,344	-	-	-
15540	4070	EMPLOYEE BENEFITS	2,400	2,600	1,350	(1,250)
15540	4100	OFFICE SUPPLIES	39,239	35,000	35,000	-
15540	4110	POSTAGE	5,778	8,000	8,000	-
15540	4130	BATTERIES	138	500	500	-
15540	4140	DUES & SUBSCRIPTIONS	1,121	1,150	1,150	-
15540	4150	TRAVEL EXPENSE	895	2,000	2,000	-
15540	4160	SAFETY ITEMS	-	100	100	-
15540	4170	FUEL & OIL	1,366	2,000	2,000	-
15540	4190	CREDIT CARD FEES	3,323	4,000	4,000	-
15540	4200	ELECTRICITY & HEATING FUEL	151,198	145,000	145,000	-
15540	4210	TELEPHONE	15,589	16,500	16,500	-
15540	4211	LONG DISTANCE	170	450	200	(250)
15540	4215	CELLULAR TELEPHONE	361	-	-	-
15540	4220	WATER & SEWER	11,810	10,000	10,000	-
15540	4262	COPIER CONTRACT	11,070	13,000	13,000	-
15540	4263	SECURITY MONITORING CONTRACT	1,777	1,800	1,800	-
15540	4264	PEST CONTROL CONTRACT	1,929	2,400	2,400	-
15540	4265	SOFTWARE CONTRACT	61,153	75,000	75,000	-
15540	4266	EQUIPMENT CONTRACT	11,900	23,000	23,000	-
15540	4268	FIRE ALARM INSPECTION	1,441	1,496	1,496	-
15540	4269	FIRE EXTINGUISHER CONTRACT	2,141	1,700	1,700	-
15540	4270	REPAIRS TO EQUIPMENT	797	3,000	3,000	-
15540	4280	REPAIRS TO BUILDINGS & GROUNDS	102,910	50,000	50,000	-
15540	4290	REPAIRS TO VEHICLES	835	1,000	1,000	-

Library

Expenditures by Line Item, continued

ORG	OBJ	DESCRIPTION	FY 2017 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
15540	4400	FOOD	\$ 238	\$ 500	\$ 500	\$ -
15540	4430	CLEANING & SANITATION	13,518	13,500	13,500	-
15540	4580	SIGNS	-	500	500	-
15540	4621	PROPERTY INSURANCE	21,538	23,045	21,581	(1,464)
15540	4622	TORT INSURANCE	21,950	21,000	21,000	-
15540	4624	LICENSES	70	500	500	-
15540	4625	PERMIT FEES	616	650	650	-
15540	4630	RENT-BUILDINGS, EQUIPMENT	30,545	35,000	35,000	-
15540	4640	TRAINING	1,649	2,000	7,000	5,000
15540	4640	TRAINING	1,600	-	-	-
15540	4650	CONSULTING & CONTRACTUAL	12,832	19,300	19,300	-
15540	4710	SPECIAL DEPARTMENTAL SUPPLIES	1,000	-	-	-
15540	4780	BOOKS	14,558	75,664	85,654	9,990
15540	4780	STATE LOTTERY - BOOKS	19,247	-	-	-
15540	4783	FRIENDS OF LIBRARY EXPENDITURE	1,087	10,000	10,000	-
15540	4789	LIBRARY MISC DONATIONS	7,104	1,000	2,000	1,000
15540	4790	BOOKS (STATE AID)	178,836	120,000	120,000	-
15540	4810	COMPUTER EQUIPMENT	19,857	30,000	30,000	-
15540	4820	OFFICE FURNITURE & EQUIP	1,012	1,200	1,200	-
15540	4850	MACHINES & EQUIPMENT	2,832	2,000	2,000	-
Sub Total			\$ 3,153,403	\$ 3,343,367	\$ 3,416,131	\$ 72,764

FY 18-19 Budget Highlights

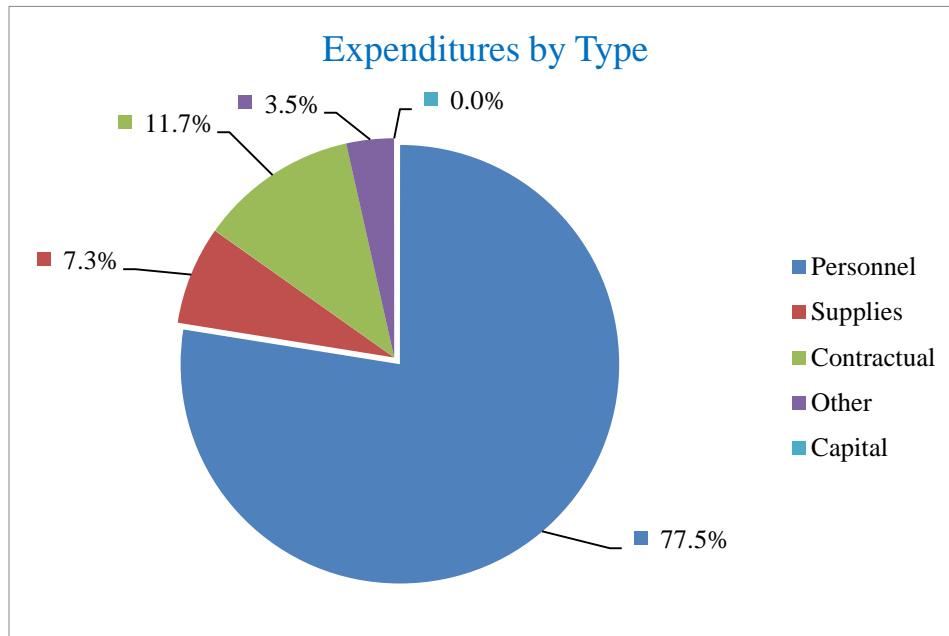
No significant changes for the FY 2019 budget.

Library

Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
PERSONNEL	\$ 2,376,373	\$ 2,590,412	\$ 2,648,900	\$ 58,488
SUPPLIES	233,532	237,114	248,104	10,990
CONTRACTUAL	364,662	395,841	399,127	3,286
OTHER	178,836	120,000	120,000	-
CAPITAL	-	-	-	-
Sub Total	\$ 3,153,403	\$ 3,343,367	\$ 3,416,131	\$ 72,764

DESCRIPTION	FY 16-17 BUDGET	FY 17-18 BUDGET	FY 18-19 ADOPTED	COUNT CHANGE
FULL TIME	38	38	38	0
PART TIME	20	19	19	0
Sub Total	58	57	57	0



VICTIM ADVOCATE	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 ESTIMATED	FY 2019 BUDGET
REVENUES					
Charges for Services	\$ 6,102	\$ -	\$ -	\$ -	\$ -
Fines & Forfeitures	101,342	87,820	101,500	90,000	87,000
Contributions	6,143	-	-	-	-
	<u>113,587</u>	<u>87,820</u>	<u>101,500</u>	<u>90,000</u>	<u>87,000</u>
EXPENDITURES					
Public Safety	73,073	83,378	109,394	109,394	105,234
Capital Outlay	23,996	-	-	-	-
	<u>97,069</u>	<u>83,378</u>	<u>109,394</u>	<u>109,394</u>	<u>105,234</u>
REVENUES OVER (UNDER) EXPENDITURES					
	<u>16,518</u>	<u>4,442</u>	<u>(7,894)</u>	<u>(19,394)</u>	<u>(18,234)</u>
OTHER FINANCING SOURCES (USES)					
Budgeted Fund Balance	-	-	7,894	-	18,234
	-	-	7,894	-	18,234
REVENUES & OTHER FINANCING OVER (UNDER) EXPENDITURES					
	<u>\$ 16,518</u>	<u>\$ 4,442</u>	<u>\$ -</u>	<u>\$ (19,394)</u>	<u>\$ -</u>
Beginning Fund Balance	<u>\$ 59,684</u>	<u>\$ 76,202</u>	<u>\$ 80,644</u>	<u>\$ 80,644</u>	<u>\$ 61,250</u>
Ending Fund Balance, June 30	<u>\$ 76,202</u>	<u>\$ 80,644</u>	<u>\$ 72,750</u>	<u>\$ 61,250</u>	<u>\$ 43,016</u>

Victim Advocate

Mission

The mission of the Victim Advocate Department is to ensure victims of crime be informed of their rights when victimized and to ensure the victims will be treated with fairness, respect and dignity. Also, to ensure victims are free from intimidation, harassment or abuse throughout the criminal justice process.

Expenditures by Line Item

ORG	OBJ	DESCRIPTION	FY 2017 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
17125	4010	SALARIES & WAGES	\$ 46,653	\$ 73,093	\$ 73,093	\$ -
17125	4012	FICA	3,595	5,521	5,515	(6)
17125	4013	WORKER'S COMPENSATION	469	1,040	641	(399)
17125	4014	RETIREMENT	5,387	9,912	10,643	731
17125	4015	HEALTH INSURANCE	6,817	7,024	6,962	(62)
17125	4016	DENTAL INSURANCE	384	419	399	(20)
17125	4017	LIFE INSURANCE	12	12	15	3
17125	4070	EMPLOYEE BENEFITS	350	-	-	-
17125	4100	OFFICE SUPPLIES	676	1,000	750	(250)
17125	4110	POSTAGE	1,100	1,200	800	(400)
17125	4140	DUES & SUBSCRIPTIONS	-	90	-	(90)
17125	4150	TRAVEL EXPENSE	-	50	-	(50)
17125	4170	FUEL & OIL	698	897	897	-
17125	4210	TELEPHONE	310	325	325	-
17125	4211	LONG DISTANCE	29	30	30	-
17125	4215	CELLULAR TELEPHONE	420	420	420	-
17125	4262	COPIER CONTRACT	303	-	-	-
17125	4265	SOFTWARE CONTRACT	-	600	-	(600)
17125	4290	REPAIRS TO VEHICLES	-	1,200	500	(700)
17125	4621	PROPERTY INSURANCE	442	473	437	(36)
17125	4622	TORT INSURANCE	754	688	688	-
17125	4640	TRAINING	-	-	3,000	3,000
17125	4710	SPECIAL DEPARTMENTAL SUPPLIES	4,978	-	119	119
17125	4790	DIRECT ASSISTANCE	10,000	-	-	-
17125	4850	MACHINES & EQUIPMENT	-	5,400	-	(5,400)
Sub Total			\$ 83,377	\$ 109,394	\$ 105,234	\$ (4,160)

FY 18-19 Budget Highlights

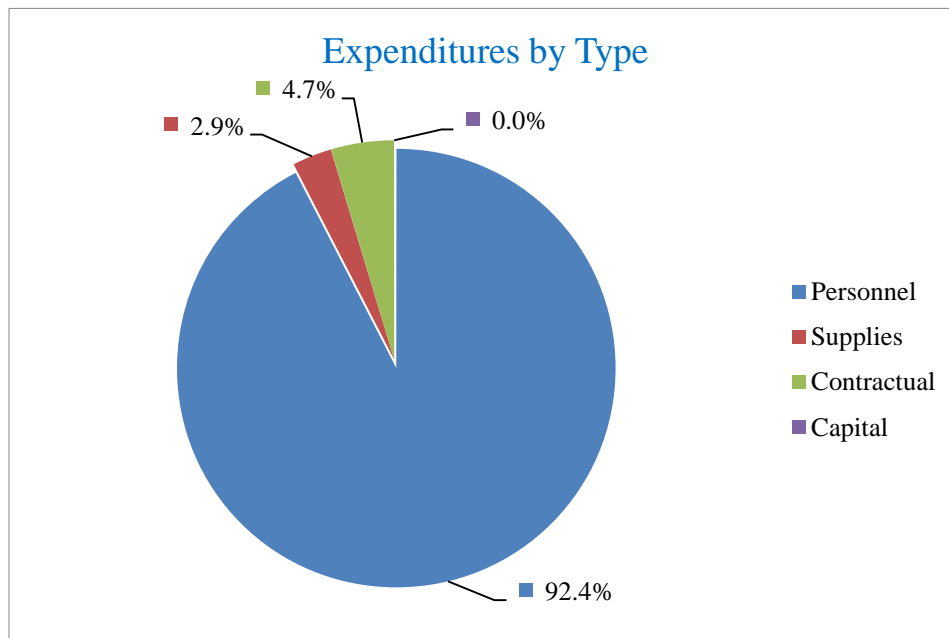
No significant changes for the FY 2019 budget.

Victim Advocate

Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
PERSONNEL	\$ 63,667	\$ 97,021	\$ 97,268	\$ 247
SUPPLIES	7,452	9,837	3,066	(6,771)
CONTRACTUAL	2,258	2,536	4,900	2,364
OTHER	10,000	-	-	-
CAPITAL	-	-	-	-
Sub Total	\$ 83,377	\$ 109,394	\$ 105,234	\$ (4,160)

DESCRIPTION	FY 16-17 BUDGET	FY 17-18 BUDGET	FY 18-19 ADOPTED	COUNT CHANGE
FULL TIME	1	1	1	0
PART TIME	1	1	1	0
Sub Total	2	2	2	0



EMERGENCY TELEPHONE SYSTEM	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 ESTIMATED	FY 2019 BUDGET
REVENUES					
Licenses, Permits & Fees	\$ 415,894	\$ 362,180	\$ 459,622	\$ 459,622	\$ 420,000
Intergovernmental	319,681	457,162	860,750	860,750	460,779
	<u>735,575</u>	<u>819,342</u>	<u>1,320,372</u>	<u>1,320,372</u>	<u>880,779</u>
EXPENDITURES					
Public Safety	662,448	684,587	839,990	839,990	741,413
Capital Outlay	-	838,590	550,000	550,000	179,301
	<u>662,448</u>	<u>1,523,177</u>	<u>1,389,990</u>	<u>1,389,990</u>	<u>920,714</u>
REVENUES OVER (UNDER) EXPENDITURES					
	<u>73,127</u>	<u>(703,835)</u>	<u>(69,618)</u>	<u>(69,618)</u>	<u>(39,935)</u>
OTHER FINANCING SOURCES (USES)					
Budgeted Fund Balance	-	-	69,618	-	39,935
	-	-	69,618	-	39,935
REVENUES & OTHER FINANCING OVER (UNDER) EXPENDITURES					
	<u>\$ 73,127</u>	<u>\$ (703,835)</u>	<u>\$ -</u>	<u>\$ (69,618)</u>	<u>\$ -</u>
Beginning Fund Balance	\$ 1,592,232	\$ 1,665,359	\$ 961,524	\$ 961,524	\$ 891,906
Ending Fund Balance, June 30	<u>\$ 1,665,359</u>	<u>\$ 961,524</u>	<u>\$ 891,906</u>	<u>\$ 891,906</u>	<u>\$ 851,971</u>

Emergency Telephone System

Mission

The mission of the E-911 Address and Information Department is to maintain the most highly accurate 911 Emergency Phone System in South Carolina, continue to provide county citizens with correct addresses, name roads and streets, and upgrade the 911 system to keep up with modern technology.

Expenditures by Line Item

ORG	OBJ	DESCRIPTION	FY 2017 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
19173	4010	SALARIES & WAGES	\$ 180,866	\$ 183,853	\$ 183,853	\$ -
19173	4012	FICA	12,793	13,141	13,079	(62)
19173	4013	WORKER'S COMPENSATION	3,771	3,844	3,863	19
19173	4014	RETIREMENT	20,934	24,932	26,771	1,839
19173	4015	HEALTH INSURANCE	42,046	43,542	43,199	(343)
19173	4016	DENTAL INSURANCE	1,146	1,257	1,197	(60)
19173	4017	LIFE INSURANCE	47	48	60	12
19173	4070	EMPLOYEE BENEFITS	350	-	250	250
19173	4100	OFFICE SUPPLIES	813	1,000	1,000	-
19173	4110	POSTAGE	52	50	50	-
19173	4130	BATTERIES	231	2,500	2,500	-
19173	4140	DUES & SUBSCRIPTIONS	1,028	1,137	1,137	-
19173	4150	TRAVEL EXPENSE	1,740	1,500	1,000	(500)
19173	4170	FUEL & OIL	615	382	650	268
19173	4210	TELEPHONE	113,202	146,000	146,000	-
19173	4211	LONG DISTANCE	31	40	40	-
19173	4212	DATA LINE PHONE CHARGES	63,924	94,000	120,000	26,000
19173	4215	CELLULAR TELEPHONE	420	420	420	-
19173	4260	MAINTENANCE & SERVICE CONTRACT	1,555	1,500	1,500	-
19173	4265	SOFTWARE CONTRACT	157,561	205,600	144,600	(61,000)
19173	4266	EQUIPMENT CONTRACT	3,124	4,200	4,200	-
19173	4270	REPAIRS TO EQUIPMENT	7,397	1,500	1,500	-
19173	4290	REPAIRS TO VEHICLES	183	700	700	-
19173	4410	UNIFORMS & CLOTHING	12	300	300	-
19173	4621	PROPERTY INSURANCE	434	465	465	-
19173	4622	TORT INSURANCE	2,247	2,079	2,079	-
19173	4624	LICENSES	30	-	-	-
19173	4640	TRAINING	13,121	18,000	18,000	-
19173	4710	SPECIAL DEPARTMENTAL SUPPLIES	3,098	3,000	3,000	-
19173	4810	COMPUTER EQUIPMENT	5,260	15,000	15,000	-
19173	4820	OFFICE FURNITURE & EQUIP	46,557	70,000	5,000	(65,000)
19173	4915	MACHINERY & EQUIPMENT	838,590	550,000	179,301	(370,699)
Sub Total			\$ 1,523,178	\$ 1,389,990	\$ 920,714	\$ (469,276)

Emergency Telephone System

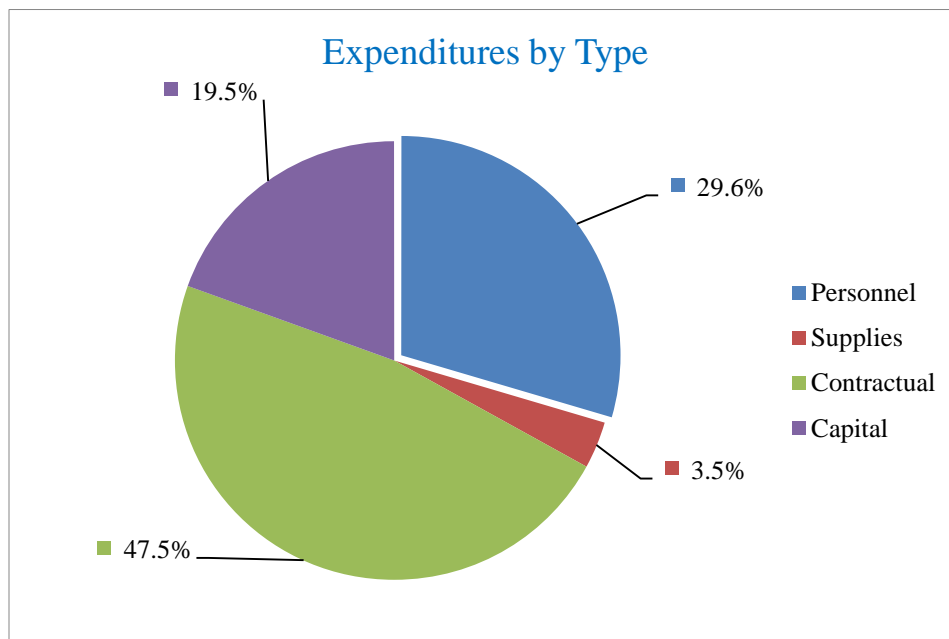
FY 18-19 Budget Highlights

The budget includes funding for a new IP Recorder and back-up generator for 911/Dispatch.

Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
PERSONNEL	\$ 261,952	\$ 270,617	\$ 272,272	\$ 1,655
SUPPLIES	66,985	97,069	31,837	(65,232)
CONTRACTUAL	355,651	472,304	437,304	(35,000)
CAPITAL	838,590	550,000	179,301	(370,699)
Sub Total	\$ 1,523,178	\$ 1,389,990	\$ 920,714	\$ (469,276)

DESCRIPTION	FY 16-17 BUDGET	FY 17-18 BUDGET	FY 18-19 ADOPTED	COUNT CHANGE
FULL TIME	4	4	4	0
PART TIME	0	0	0	0
Sub Total	4	4	4	0



RURAL FIRE DISTRICTS	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 ESTIMATED	FY 2019 BUDGET
REVENUES					
Taxes	\$ 1,457,755	\$ 1,537,800	\$ 1,786,974	\$ 1,786,974	\$ 1,880,160
Licenses, Permits & Fees	2,684,597	2,910,501	3,523,537	3,523,537	3,829,388
Intergovernmental	4,902	-	-	-	-
Charges for Services	1,913	-	-	-	-
Investment Income	163	5,413	500	500	3,000
Contributions	1,843	2,795	-	-	-
Miscellaneous	3,825	66,350	2,300	2,300	2,300
	<u>4,154,998</u>	<u>4,522,859</u>	<u>5,313,311</u>	<u>5,313,311</u>	<u>5,714,848</u>
EXPENDITURES					
Public Safety	3,560,575	4,041,566	4,978,740	4,978,740	5,261,503
Capital Outlay	759,865	842,996	-	-	172,886
Debt Service					
Principal	172,629	150,988	354,938	354,938	217,707
Interest & Fiscal Charges	65,623	65,674	57,915	57,915	63,532
	<u>4,558,692</u>	<u>5,101,224</u>	<u>5,391,593</u>	<u>5,391,593</u>	<u>5,715,628</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(403,694)</u>	<u>(578,365)</u>	<u>(78,282)</u>	<u>(78,282)</u>	<u>(780)</u>
OTHER FINANCING SOURCES (USES)					
Transfer In (Out)	-	-	-	-	(400,000)
Budgeted Fund Balance	-	-	78,282	78,282	400,780
	<u>-</u>	<u>650,000</u>	<u>78,282</u>	<u>78,282</u>	<u>780</u>
REVENUES & OTHER FINANCING OVER (UNDER) EXPENDITURES	<u>\$ (403,694)</u>	<u>\$ 71,635</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Beginning Fund Balance	<u>\$ 2,763,778</u>	<u>\$ 2,360,084</u>	<u>\$ 2,431,719</u>	<u>\$ 2,431,719</u>	<u>\$ 2,353,437</u>
Ending Fund Balance, June 30	<u>\$ 2,360,084</u>	<u>\$ 2,431,719</u>	<u>\$ 2,353,437</u>	<u>\$ 2,353,437</u>	<u>\$ 1,952,657</u>

Fire Department

Mission

The Pickens County Fire Districts strives to be a community oriented agency that provides quality fire prevention, fire suppression and rescue services to all citizens of Pickens County.

FY 18-19 Budget Highlights

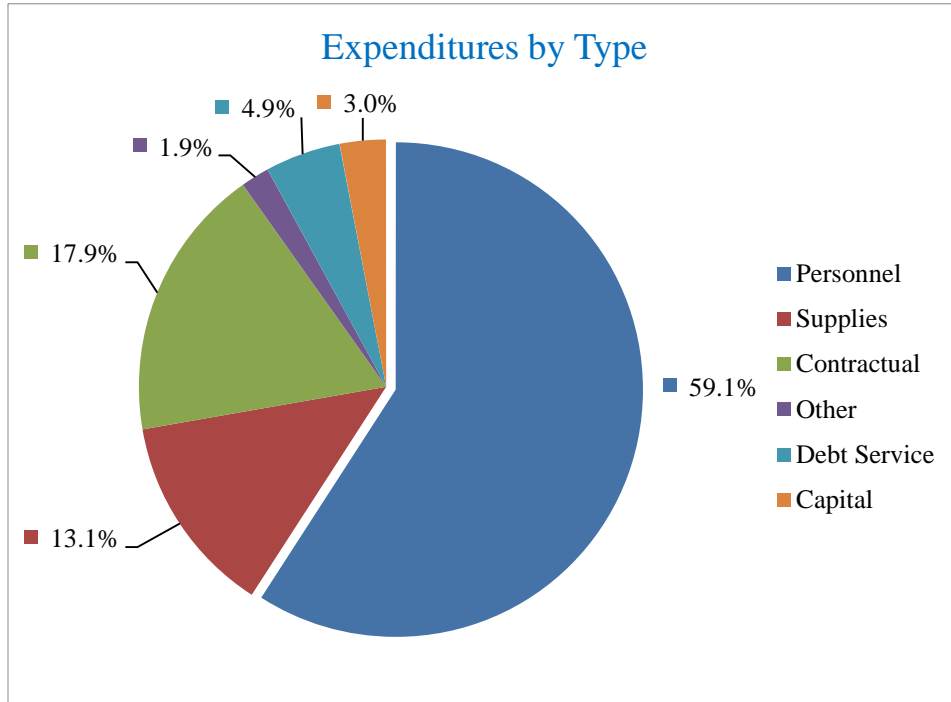
The budget includes the operations for the Easley, Liberty, Crosswell, Six Mile, Pickens, Dacusville, Holly Springs, Central, Shady Grove, Rocky Bottom, Vineyards and Springs Fire Districts. The budget also includes fee increases for the Pickens and Liberty fire districts. The budget includes capital for a SCBA compressor for Crosswell Fire District, SUV for Dacusville and Shady Grove Fire District and a truck for the Vineyards Fire District.

Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
PERSONNEL	\$ 2,252,499	\$ 3,203,528	\$ 3,379,974	\$ 176,446
SUPPLIES	576,121	619,816	748,641	128,825
CONTRACTUAL	1,205,670	1,037,318	1,025,420	(11,898)
OTHER	7,285	118,078	107,468	(10,610)
DEBT SERVICE	216,661	412,853	281,239	(131,614)
CAPITAL	960,848	-	172,886	172,886
Sub Total	\$ 5,219,084	\$ 5,391,593	\$ 5,715,628	\$ 324,035

DESCRIPTION	FY 16-17 BUDGET	FY 17-18 BUDGET	FY 18-19 ADOPTED	COUNT CHANGE
FULL TIME	33	44	44	0
PART TIME	42	51	51	0
Sub Total	75	95	95	0

Fire Department



RURAL FIRE DISTRICTS	<i>EASLEY</i>	<i>LIBERTY</i>	<i>PUMPKINTOWN</i>	<i>CROSSWELL</i>	<i>SIX MILE</i>
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, Permits & Fees	538,263	924,878	217,883	665,800	306,185
Investment Income	-	-	-	3,000	-
Miscellaneous	-	-	-	-	-
	<u>538,263</u>	<u>924,878</u>	<u>217,883</u>	<u>668,800</u>	<u>306,185</u>
EXPENDITURES					
Public Safety	538,263	819,931	164,718	648,715	200,740
Capital Outlay	-	-	-	53,109	-
Debt Service					
Principal	-	46,203	37,000	46,203	31,854
Interest & Fiscal Charges	-	12,259	16,165	12,259	11,559
	<u>538,263</u>	<u>878,393</u>	<u>217,883</u>	<u>760,286</u>	<u>244,153</u>
REVENUES OVER					
(UNDER) EXPENDITURES	<u>-</u>	<u>46,485</u>	<u>-</u>	<u>(91,486)</u>	<u>62,032</u>
OTHER FINANCING SOURCES (USES)					
Transfer In (Out)	-	-	-	-	-
Budgeted Fund Balance	-	(46,485)	-	91,486	(62,032)
	<u>-</u>	<u>(46,485)</u>	<u>-</u>	<u>91,486</u>	<u>(62,032)</u>
REVENUES & OTHER FINANCING					
OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Beginning Fund Balance	<u>\$ 211,263</u>	<u>\$ 117,860</u>	<u>\$ 78,097</u>	<u>\$ 289,343</u>	<u>\$ (422,299)</u>
* Ending Fund Balance, June 30	<u>\$ 211,263</u>	<u>\$ 164,345</u>	<u>\$ 78,097</u>	<u>\$ 197,857</u>	<u>\$ (360,267)</u>

<i>PICKENS</i>	<i>DACUSVILLE</i>	<i>HOLLY SPRINGS</i>	<i>CENTRAL</i>	<i>SHADY GROVE</i>	<i>ROCKY BOTTOM</i>	<i>VINEYARDS</i>	<i>SPRINGS</i>	<i>TOTAL</i>
\$ -	\$ -	\$ -	\$ -	\$ 501,343	\$ -	\$ 767,281	\$ 611,536	\$ 1,880,160
583,887	311,842	62,170	215,400	-	3,080	-	-	3,829,388
-	-	-	-	-	-	-	-	3,000
-	-	2,300	-	-	-	-	-	2,300
583,887	311,842	64,470	215,400	501,343	3,080	767,281	611,536	5,714,848
583,887	223,759	64,470	179,804	499,108	3,080	767,618	567,410	5,261,503
-	39,100	-	-	40,177	-	40,500	-	172,886
-	23,524	-	32,923	-	-	-	-	217,707
-	8,617	-	2,673	-	-	-	-	63,532
583,887	295,000	64,470	215,400	539,285	3,080	808,118	567,410	5,715,628
-	16,842	-	-	(37,942)	-	(40,837)	44,126	(780)
-	-	-	-	-	-	-	(400,000)	(400,000)
-	(16,842)	-	-	37,942	-	40,837	355,874	400,780
-	(16,842)	-	-	37,942	-	40,837	(44,126)	780
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 147,907	\$ (147,158)	\$ 93,060	\$ 143,720	\$ 687,996	\$ 15,356	\$ 507,276	\$ 637,663	\$ 2,360,084
\$ 147,907	\$ (130,316)	\$ 93,060	\$ 143,720	\$ 650,054	\$ 15,356	\$ 466,439	\$ 281,789	\$ 1,959,304

ACCOMMODATION TAX	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 ESTIMATED	FY 2019 BUDGET
REVENUES					
Taxes	\$ 97,403	\$ 180,256	\$ 90,000	\$ 180,000	\$ 90,000
	97,403	180,256	90,000	180,000	90,000
EXPENDITURES					
Culture & Recreation	34,014	40,415	\$ 61,750	\$ 147,250	61,750
	34,014	40,415	61,750	147,250	61,750
REVENUES OVER (UNDER) EXPENDITURES					
	63,389	139,841	28,250	32,750	28,250
OTHER FINANCING SOURCES (USES)					
Transfer In (Out)	(28,620)	(32,763)	(28,250)	(32,750)	(28,250)
	(28,620)	(32,763)	(28,250)	(32,750)	(28,250)
REVENUES & OTHER FINANCING OVER (UNDER) EXPENDITURES					
	\$ 34,769	\$ 107,078	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ 39,505	\$ 74,274	\$ 181,352	\$ 181,352	\$ 181,352
Ending Fund Balance, June 30	\$ 74,274	\$ 181,352	\$ 181,352	\$ 181,352	\$ 181,352

TOURISM FUNDS	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 ESTIMATED	FY 2019 BUDGET
REVENUES					
Intergovernmental	\$ 6,267	\$ 2,470	\$ -	\$ -	\$ -
Charges for Services	38,204	27,322	22,500	22,500	51,500
Contributions	18,701	294	-	-	-
Miscellaneous	15,695	13,890	15,000	15,000	15,000
	<u>78,867</u>	<u>43,976</u>	<u>37,500</u>	<u>37,500</u>	<u>66,500</u>
EXPENDITURES					
Culture & Recreation	77,966	80,645	129,830	69,830	113,597
Other	1,200	2,108	-	-	-
	<u>79,166</u>	<u>82,753</u>	<u>129,830</u>	<u>69,830</u>	<u>113,597</u>
REVENUES OVER (UNDER) EXPENDITURES					
	<u>(299)</u>	<u>(38,777)</u>	<u>(92,330)</u>	<u>(32,330)</u>	<u>(47,097)</u>
OTHER FINANCING SOURCES (USES)					
Transfer In (Out)	(38,192)	-	-	-	-
Budgeted Fund Balance	-	-	92,330	32,330	47,097
	<u>(38,192)</u>	<u>-</u>	<u>92,330</u>	<u>32,330</u>	<u>47,097</u>
REVENUES & OTHER FINANCING OVER (UNDER) EXPENDITURES					
	<u>\$ (38,491)</u>	<u>\$ (38,777)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Beginning Fund Balance	\$ 167,603	\$ 129,112	\$ 90,335	\$ 90,335	\$ 58,005
Ending Fund Balance, June 30	<u>\$ 129,112</u>	<u>\$ 90,335</u>	<u>\$ (1,995)</u>	<u>\$ 58,005</u>	<u>\$ 10,908</u>

ACCOMMODATION FEE	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 ESTIMATED	FY 2019 BUDGET
REVENUES					
Licenses, Permits & Fees	\$ 355,023	\$ 380,281	\$ 350,000	\$ 390,000	\$ 400,000
	355,023	380,281	350,000	390,000	400,000
EXPENDITURES					
Culture & Recreation	115,403	197,113	140,178	315,933	200,000
Capital Outlay	-	-	147,000	402,268	-
	115,403	197,113	287,178	718,201	200,000
REVENUES OVER (UNDER) EXPENDITURES	239,620	183,168	62,822	(328,201)	200,000
OTHER FINANCING SOURCES (USES)					
Transfer In (Out)	(50,000)	-	-	-	-
Budgeted Fund Balance	-	-	(62,822)	-	(200,000)
	(50,000)	-	(62,822)	-	(200,000)
REVENUES & OTHER FINANCING OVER (UNDER) EXPENDITURES	\$ 189,620	\$ 183,168	\$ -	\$ (328,201)	\$ -
Beginning Fund Balance	\$ (7,381)	\$ 182,239	\$ 365,407	\$ 365,407	\$ 37,206
Ending Fund Balance, June 30	\$ 182,239	\$ 365,407	\$ 428,229	\$ 37,206	\$ 237,206

ROAD MAINTENANCE FEE	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 ESTIMATED	FY 2019 BUDGET
REVENUES					
Licenses, Permits & Fees	\$ 2,103,377	\$ 2,121,099	\$ 2,000,000	\$ 2,100,000	\$ 2,100,000
	2,103,377	2,121,099	2,000,000	2,100,000	2,100,000
EXPENDITURES					
Public Works	713,286	3,697,322	1,877,977	72,778	1,814,050
Capital Outlay	130,734	2,150	122,023	180,929	285,950
	844,020	3,699,472	2,000,000	253,707	2,100,000
REVENUES OVER (UNDER) EXPENDITURES	1,259,357	(1,578,373)	-	1,846,293	-
OTHER FINANCING SOURCES (USES)					
Transfer In (Out)	-	-	-	-	-
	-	-	-	-	-
REVENUES & OTHER FINANCING OVER (UNDER) EXPENDITURES	\$ 1,259,357	\$ (1,578,373)	\$ -	\$ 1,846,293	\$ -
Beginning Fund Balance	\$ 1,317,931	\$ 2,577,288	\$ 998,915	\$ 998,915	\$ 2,845,208
Ending Fund Balance, June 30	\$ 2,577,288	\$ 998,915	\$ 998,915	\$ 2,845,208	\$ 2,845,208

Road Maintenance Fee

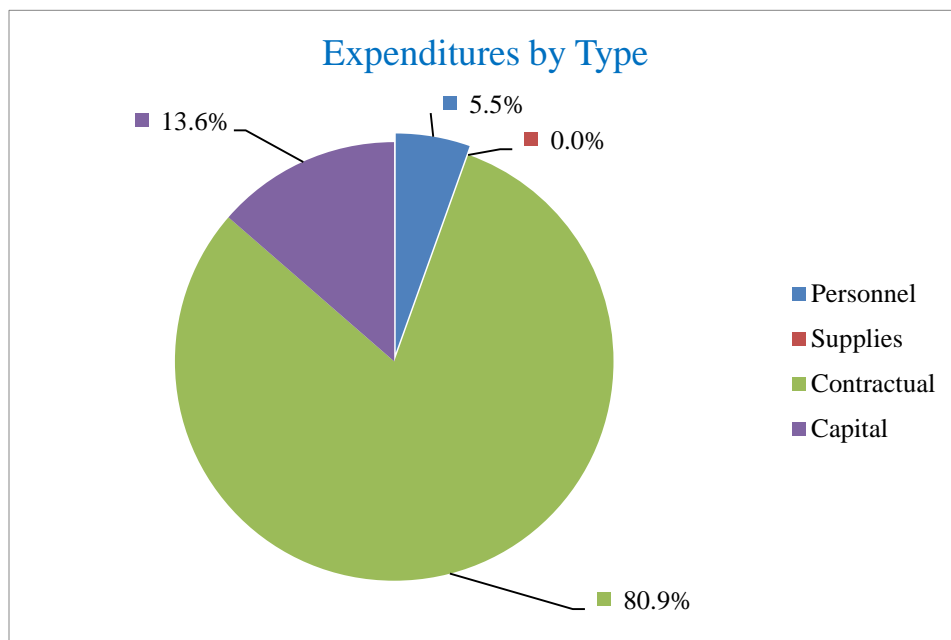
FY 18-19 Budget Highlights

The budget includes funding for the annual resurfacing of County roads and the replacement of the arch culvert at Camp Creek Road.

Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
PERSONNEL	\$ 85,766	\$ 115,927	\$ 114,780	\$ (1,147)
SUPPLIES	-	-	-	-
CONTRACTUAL	3,611,556	1,762,050	1,699,270	(62,780)
CAPITAL	2,150	122,023	285,950	163,927
Sub Total	\$ 3,699,472	\$ 2,000,000	\$ 2,100,000	\$ 100,000

DESCRIPTION	FY 16-17 BUDGET	FY 17-18 BUDGET	FY 18-19 ADOPTED	COUNT CHANGE
FULL TIME	0	0	0	0
PART TIME	3	3	3	0
Sub Total	3	3	3	0



RECREATION FUND	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 ESTIMATED	FY 2019 BUDGET
REVENUES					
Charges for Services	\$ 790	\$ 1,642	\$ -	\$ -	\$ -
	790	1,642	-	-	-
EXPENDITURES					
Culture & Recreation	404,920	518,784	300,000	300,000	300,000
Capital Outlay	23,070	-	-	-	-
	427,990	518,784	300,000	300,000	300,000
REVENUES OVER (UNDER) EXPENDITURES	(427,200)	(517,142)	(300,000)	(300,000)	(300,000)
OTHER FINANCING SOURCES (USES)					
Transfer In (Out)	300,000	325,761	300,000	300,000	300,000
	300,000	325,761	300,000	300,000	300,000
REVENUES & OTHER FINANCING OVER (UNDER) EXPENDITURES	\$ (127,200)	\$ (191,381)	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ 659,603	\$ 532,403	\$ 341,022	\$ 341,022	\$ 341,022
Ending Fund Balance, June 30	\$ 532,403	\$ 341,022	\$ 341,022	\$ 341,022	\$ 341,022

PRISON FUND	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 ESTIMATED	FY 2019 BUDGET
REVENUES					
Miscellaneous	\$ -	\$ 2,502	\$ 2,400	\$ 2,400	\$ 2,400
	-	2,502	2,400	2,400	2,400
EXPENDITURES					
Public Safety	-	1,921	2,400	2,400	2,400
	-	1,921	2,400	2,400	2,400
REVENUES OVER (UNDER) EXPENDITURES					
	-	581	-	-	-
OTHER FINANCING SOURCES (USES)					
Transfer In (Out)	-	-	-	-	-
	-	-	-	-	-
REVENUES & OTHER FINANCING OVER (UNDER) EXPENDITURES					
	\$ -	\$ 581	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ -	\$ -	\$ 581	\$ 581	\$ 581
Ending Fund Balance, June 30	\$ -	\$ 581	\$ 581	\$ 581	\$ 581

PICKENS ALLIANCE	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 ESTIMATED	FY 2019 BUDGET
REVENUES					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ 45,701
Miscellaneous	-	-	-	100,000	-
	320	382	-	100,000	45,701
EXPENDITURES					
Economic Development	334,012	367,778	418,644	402,887	513,405
	334,012	367,778	418,644	402,887	513,405
REVENUES OVER (UNDER) EXPENDITURES					
	(333,692)	(367,396)	(418,644)	(302,887)	(467,704)
OTHER FINANCING SOURCES (USES)					
Transfer In (Out)	313,733	341,897	418,644	402,887	422,003
Budgeted Fund Balance	-	-	-	-	45,701
	313,733	341,897	418,644	402,887	467,704
REVENUES & OTHER FINANCING OVER (UNDER) EXPENDITURES					
	\$ (19,959)	\$ (25,499)	\$ -	\$ 100,000	\$ -
Beginning Fund Balance	\$ 100,109	\$ 80,150	\$ 54,651	\$ 54,651	\$ 154,651
Ending Fund Balance, June 30	\$ 80,150	\$ 54,651	\$ 54,651	\$ 154,651	\$ 108,950

Pickens Alliance

Mission

The mission of the Pickens Alliance is to adhere to County Ordinance #95-225 Sec. I;B. which states, “The Council seeks to promote and preserve job opportunities and increase the per capita income through high quality, environmentally sound recruitment (of new business and industry) and expansion of existing business and industry.”

Expenditures by Line Item

ORG	OBJ	DESCRIPTION	FY 2017 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
92174	4010	SALARIES & WAGES	\$ 160,070	\$ 184,654	\$ 246,354	\$ 61,700
92174	4012	FICA	11,872	13,874	18,525	4,651
92174	4013	WORKER'S COMPENSATION	1,001	1,140	1,577	437
92174	4014	RETIREMENT	18,457	25,040	35,870	10,830
92174	4015	HEALTH INSURANCE	14,737	18,426	29,506	11,080
92174	4016	DENTAL INSURANCE	591	838	1,197	359
92174	4017	LIFE INSURANCE	18	24	45	21
92174	4070	EMPLOYEE BENEFITS	350	-	-	-
92174	4100	OFFICE SUPPLIES	1,688	4,500	4,500	-
92174	4110	POSTAGE	404	1,000	1,000	-
92174	4120	SOFTWARE	840	-	-	-
92174	4130	BATTERIES	10	30	30	-
92174	4140	DUES & SUBSCRIPTIONS	22,656	81,734	83,270	1,536
92174	4150	TRAVEL EXPENSE	11,857	8,000	11,200	3,200
92174	4170	FUEL & OIL	1,709	1,550	2,300	750
92174	4200	ELECTRICITY & HEATING FUEL	13,447	14,208	13,750	(458)
92174	4210	TELEPHONE	402	750	504	(246)
92174	4211	LONG DISTANCE	41	100	50	(50)
92174	4212	DATA LINE PHONE CHARGES	6,211	5,700	5,760	60
92174	4215	CELLULAR TELEPHONE	280	840	840	-
92174	4220	WATER & SEWER	4,461	3,500	2,000	(1,500)
92174	4262	COPIER CONTRACT	487	1,000	800	(200)
92174	4263	SECURITY MONITORING CONTRACT	385	385	750	365
92174	4264	PEST CONTROL CONTRACT	180	180	180	-
92174	4265	SOFTWARE CONTRACT	3,959	6,251	851	(5,400)
92174	4267	TELEVISION	1,342	1,000	1,440	440
92174	4268	FIRE ALARM INSPECTION	187	200	200	-
92174	4269	FIRE EXTINGUISHER CONTRACT	79	-	80	80
92174	4270	REPAIRS TO EQUIPMENT	-	-	500	500
92174	4280	REPAIRS TO BUILDINGS & GROUNDS	357	-	4,000	4,000
92174	4290	REPAIRS TO VEHICLES	1,432	900	1,100	200
92174	4400	FOOD	3,120	4,500	4,500	-

Pickens Alliance

Expenditures by Line Item, continued

ORG	OBJ	DESCRIPTION	FY 2017 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
92174	4621	PROPERTY INSURANCE	\$ 2,532	\$ 2,709	\$ 2,515	\$ (194)
92174	4622	TORT INSURANCE	2,386	2,111	2,111	-
92174	4640	TRAINING	1,175	3,500	8,100	4,600
92174	4650	CONSULTING & CONTRACTUAL	26	-	-	-
92174	4650	GE358 CONSULTING & CONTRACT	125,000	-	-	-
92174	4710	SPECIAL DEPARTMENTAL SUPPLIES	43,781	25,000	25,000	-
92174	4810	COMPUTER EQUIPMENT	383	5,000	2,000	(3,000)
92174	4820	OFFICE FURNITURE	-	-	1,000	1,000
Sub Total			\$ 457,913	\$ 418,644	\$ 513,405	\$ 94,761

FY 18-19 Budget Highlights

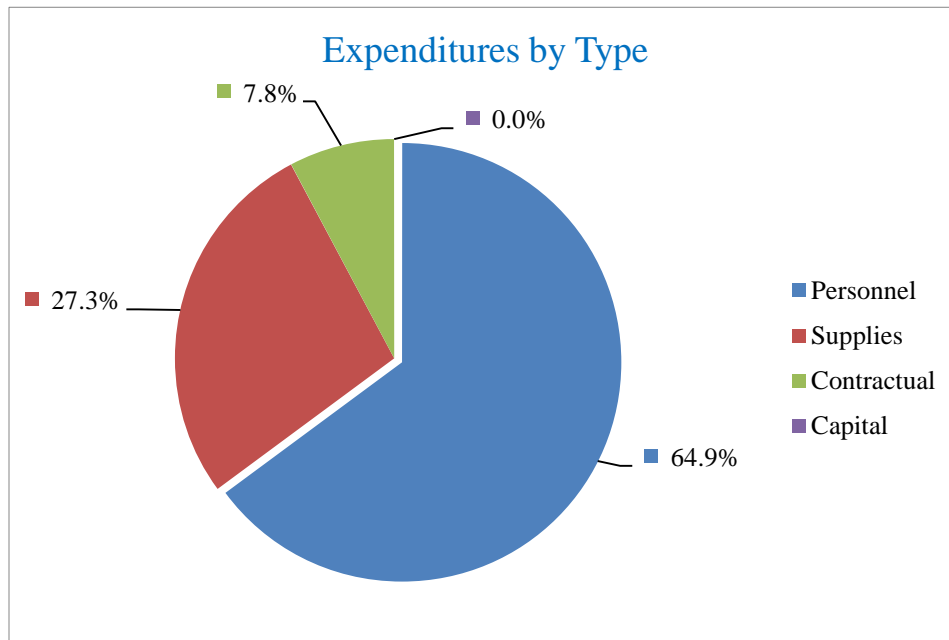
No significant changes for the FY 2019 budget.

Pickens Alliance

Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
PERSONNEL	\$ 207,097	\$ 243,996	\$ 333,074	\$ 89,078
SUPPLIES	88,237	132,214	140,400	8,186
CONTRACTUAL	162,579	42,434	39,931	(2,503)
CAPITAL	-	-	-	-
Sub Total	\$ 457,913	\$ 418,644	\$ 513,405	\$ 94,761

DESCRIPTION	FY 16-17 BUDGET	FY 17-18 BUDGET	FY 18-19 ADOPTED	COUNT CHANGE
FULL TIME	3	3	3	0
PART TIME	0	0	0	0
Sub Total	3	3	3	0



PUBLIC SERVICE COMMISSION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 ESTIMATED	FY 2019 BUDGET
OPERATING REVENUES					
Charges for Service	\$ 1,415,105	\$ 1,368,923	\$ 1,866,982	\$ 1,866,982	\$ 1,872,055
	<u>1,415,105</u>	<u>1,368,923</u>	<u>1,866,982</u>	<u>1,866,982</u>	<u>1,872,055</u>
OPERATING EXPENSES					
Personnel Services	463,094	510,890	543,814	543,814	541,924
Operating Expenses	<u>1,203,302</u>	<u>945,449</u>	<u>1,025,458</u>	<u>1,025,458</u>	<u>1,054,051</u>
	<u>1,666,396</u>	<u>1,456,339</u>	<u>1,569,272</u>	<u>1,569,272</u>	<u>1,595,975</u>
OPERATING (LOSS) INCOME	<u>(251,291)</u>	<u>(87,416)</u>	<u>297,710</u>	<u>297,710</u>	<u>276,080</u>
NON-OPERATING REVENUES (EXPENSES)					
Reserve for Debt /Contingency	-	-	(95,941)	(95,941)	(95,941)
Debt Service - Principal	136,696	142,562	(148,778)	(148,778)	(36,804)
Debt Service - Interest	(256,113)	(250,244)	(244,230)	(244,230)	(40,500)
Capital	-	-	(17,000)	(17,000)	-
Fund Equity	-	-	(95,512)	(95,512)	(104,111)
Capital Contribution	568,363	1,111,193	-	-	-
Transfers In	<u>303,751</u>	<u>328,751</u>	<u>303,751</u>	<u>303,751</u>	<u>1,276</u>
	<u>752,697</u>	<u>1,332,262</u>	<u>(297,710)</u>	<u>(297,710)</u>	<u>(276,080)</u>
NET INCOME (LOSS) - BUDGETARY BASIS	<u>\$ 501,406</u>	<u>\$ 1,244,846</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ADJUSTMENT TO GAAP BASIS					
INCREASES (DECREASES)					
Depreciation	(1,128,461)	(1,138,242)			
Repayment of loan	(136,696)	(142,562)			
CHANGE IN NET ASSETS GAAP BASIS	<u>\$ (763,751)</u>	<u>\$ (35,958)</u>			
Beginning Fund Equity	<u>\$ 23,164,143</u>	<u>\$ 22,400,392</u>			
Ending Fund Equity, June 30	<u>\$ 22,400,392</u>	<u>\$ 22,364,434</u>			

Public Service Commission

Mission

The mission of the Public Service Commission is to protect human health and the environment through the proper treatment of wastewater discharges to surface waters of Pickens County.

Expenditures by Line Item

ORG	OBJ	DESCRIPTION	FY 2017 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
37340	4010	SALARIES & WAGES	\$ 349,805	\$ 371,951	\$ 365,087	\$ (6,864)
37340	4012	FICA	25,806	27,684	26,936	(748)
37340	4013	WORKER'S COMPENSATION	11,234	12,093	8,255	(3,838)
37340	4014	RETIREMENT	40,964	50,440	53,159	2,719
37340	4015	HEALTH INSURANCE	71,739	72,024	78,491	6,467
37340	4016	DENTAL INSURANCE	1,805	2,095	2,394	299
37340	4017	LIFE INSURANCE	79	84	105	21
37340	4020	OVERTIME	1,020	-	-	-
37340	4070	EMPLOYEE BENEFITS	100	-	-	-
37340	4100	OFFICE SUPPLIES	570	1,500	1,500	-
37340	4110	POSTAGE	178	500	500	-
37340	4120	SOFTWARE	2,484	-	-	-
37340	4130	BATTERIES	90	-	-	-
37340	4140	DUES & SUBSCRIPTIONS	293	400	400	-
37340	4150	TRAVEL EXPENSE	50	100	100	-
37340	4160	SAFETY ITEMS	573	3,000	3,000	-
37340	4170	FUEL & OIL	16,396	20,000	20,000	-
37340	4200	ELECTRICITY & HEATING FUEL	401,042	415,800	428,300	12,500
37340	4210	TELEPHONE	9,981	9,000	9,000	-
37340	4211	LONG DISTANCE	70	-	50	50
37340	4212	DATA LINE PHONE CHARGES	6,009	5,250	5,784	534
37340	4215	CELLULAR TELEPHONE	901	420	1,000	580
37340	4220	WATER & SEWER	6,738	5,000	5,000	-
37340	4250	SERVICE FEES	15,596	17,811	26,000	8,189
37340	4260	MAINTENANCE & SERVICE CONTRAC	-	-	1,055	1,055
37340	4262	COPIER CONTRACT	681	805	805	-
37340	4269	FIRE EXTINGUISHER CONTRACT	253	100	100	-
37340	4270	REPAIRS TO EQUIPMENT	495	4,900	4,900	-
37340	4280	REPAIRS TO BUILDINGS & GROUNDS	228,056	112,000	115,000	3,000
37340	4280	TANK PAINTING AT MIDDLE PLANT	19,000	70,000	70,000	-
37340	4280	WHIS PINES REPAIRS-BLDS&GRDS	7,418	15,000	15,000	-
37340	4280	BIOSOLIDS-REPAIRS BLDGS & GRDS	155	1,375	1,375	-
37340	4280	CATEECHEE REPAIR & MAINT	236	8,300	8,300	-

Public Service Commission

Expenditures by Line Item, continued

ORG	OBJ	DESCRIPTION	FY 2017 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
37340	4280	REPAIRS TO BUILDINGS & GROUNDS	\$ -	\$ 5,200	\$ 5,200	\$ -
37340	4290	REPAIRS TO VEHICLES	8,233	12,000	12,000	-
37340	4310	SMALL HAND TOOLS	316	2,000	2,000	-
37340	4400	FOOD	18	-	-	-
37340	4430	CLEANING & SANITATION	468	1,500	1,500	-
37340	4480	CHEMICALS-WWTP	94,583	120,000	120,000	-
37340	4480	WASTEWATER MONITORING-CHEMICAL	15,256	20,550	20,550	-
37340	4621	PROPERTY INSURANCE	18,885	19,300	19,300	-
37340	4622	TORT INSURANCE	4,365	4,000	4,000	-
37340	4624	LICENSES	455	840	840	-
37340	4625	PERMIT FEES	7,150	17,760	17,760	-
37340	4630	BIOSOLIDS-RENT BLDGS & EQUIP	2,542	10,000	10,000	-
37340	4640	TRAINING	788	2,815	4,000	1,185
37340	4650	CONSULTING & CONTRACTUAL	46,687	68,432	68,432	-
37340	4650	WASTEWATER MONITORING-CONS&CON	24,789	38,800	40,300	1,500
37340	4650	BIOSOLIDS-CONSULTING & CONTRAC	3,564	8,400	8,400	-
37340	4660	USDA RD MIDDLE	-	40,024	-	(40,024)
37340	4660	USDA RD UPPER	-	72,768	-	(72,768)
37340	4660	USDA RD CENTRAL N	-	35,986	36,804	818
37340	4661	USDA RD-MIDDLE	73,970	72,116	-	(72,116)
37340	4661	USDA RD UPPER	134,156	130,796	-	(130,796)
37340	4661	USDA RD - CENTRAL N	42,118	41,318	40,500	(818)
37340	4710	LUBRICANTS WWTP-SPEC SUPPLIES	-	1,500	1,500	-
37340	4850	MACHINES & EQUIPMENT	86	1,100	1,100	-
37340	4915	MACHINERY & EQUIPMENT	-	17,000	-	(17,000)
37340	4930	CONTING & DEPRECIATION	-	95,941	95,941	-
37340	4999	DEPRECIATION EXPENSE	1,138,242	-	-	-
Sub Total			\$ 2,836,488	\$ 2,067,778	\$ 1,761,723	\$ (305,361)

FY 18-19 Budget Highlights

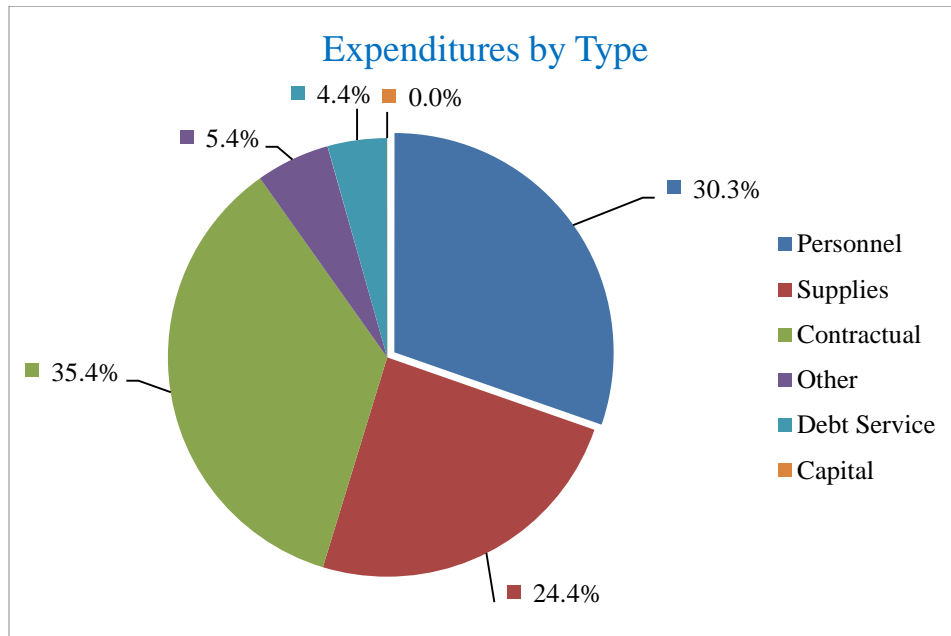
No significant changes for the FY 2019 budget.

Public Service Commission

Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
PERSONNEL	\$ 502,550	\$ 536,371	\$ 534,427	\$ (1,944)
SUPPLIES	410,548	418,736	429,925	11,189
CONTRACTUAL	534,903	606,722	624,126	17,404
OTHER	1,138,243	95,941	95,941	-
DEBT SERVICE	250,244	393,008	77,304	(315,704)
CAPITAL	-	17,000	-	(17,000)
Sub Total	\$ 2,836,488	\$ 2,067,778	\$ 1,761,723	\$ (306,055)

DESCRIPTION	FY 16-17 BUDGET	FY 17-18 BUDGET	FY 18-19 ADOPTED	COUNT CHANGE
FULL TIME	7	7	7	0
PART TIME	0	0	0	0
Sub Total	7	7	7	0



AIRPORT	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 ESTIMATED	FY 2019 BUDGET
OPERATING REVENUES					
Charges for Service	\$ 444,548	\$ 621,303	\$ 496,849	\$ 496,849	\$ 585,629
Intergovernmental	-	-	362,000	362,000	-
	<u>444,548</u>	<u>621,303</u>	<u>858,849</u>	<u>858,849</u>	<u>585,629</u>
OPERATING EXPENSES					
Personnel Services	117,112	145,220	194,014	194,014	202,745
Operating Expenses	323,700	448,428	429,852	429,852	401,465
	<u>440,812</u>	<u>593,648</u>	<u>623,866</u>	<u>623,866</u>	<u>604,210</u>
OPERATING (LOSS) INCOME	<u>3,736</u>	<u>27,655</u>	<u>234,983</u>	<u>234,983</u>	<u>(18,581)</u>
NON-OPERATING REVENUES (EXPENSES)					
Debt Service - Principal	-	-	-	-	(50,000)
Capital	-	-	(1,276,500)	(1,276,500)	(19,139)
Capital Contribution	17,709	-	-	-	-
Transfer from General Fund	1,242	-	1,041,517	1,041,517	87,720
	<u>18,951</u>	<u>-</u>	<u>(234,983)</u>	<u>(234,983)</u>	<u>18,581</u>
NET INCOME (LOSS) - BUDGETARY BASIS	<u>\$ 22,687</u>	<u>\$ 27,655</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ADJUSTMENT TO GAAP BASIS					
INCREASES (DECREASES)					
Depreciation	\$ (295,306)	\$ (243,752)			
CHANGE IN NET ASSETS GAAP BASIS	<u>\$ (272,619)</u>	<u>\$ (216,097)</u>			
Beginning Fund Equity	<u>\$ 4,964,725</u>	<u>\$ 4,692,106</u>			
Ending Fund Equity, June 30	<u>\$ 4,692,106</u>	<u>\$ 4,476,009</u>			

Airport

Mission

The mission of the Airport is to provide maintenance and support for locally based and transient aircraft; operate and maintain the airport safely to comply with county, state and federal regulations; promote the development of airport land and facilities for future aviation and commercial related services.

Expenditures by Line Item

ORG	OBJ	DESCRIPTION	FY 2017 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
52320	4010	SALARIES & WAGES	\$ 118,839	\$ 139,655	\$ 149,221	\$ 9,566
52320	4012	FICA	9,074	10,708	11,192	484
52320	4013	WORKER'S COMPENSATION	5,581	6,474	5,837	(637)
52320	4014	RETIREMENT	14,120	19,210	21,728	2,518
52320	4015	HEALTH INSURANCE	11,982	7,024	13,924	6,900
52320	4016	DENTAL INSURANCE	524	419	798	379
52320	4017	LIFE INSURANCE	23	24	45	21
52320	4020	OVERTIME	2,255	2,000	-	(2,000)
52320	4070	EMPLOYEE BENEFITS	300	-	-	-
52320	4100	OFFICE SUPPLIES	197	500	500	-
52320	4110	POSTAGE	9	75	75	-
52320	4120	SOFTWARE	128	-	-	-
52320	4130	BATTERIES	23	50	50	-
52320	4140	DUES & SUBSCRIPTIONS	168	950	950	-
52320	4150	TRAVEL EXPENSE	-	250	250	-
52320	4160	SAFETY ITEMS	48	100	100	-
52320	4170	FUEL & OIL	469	577	800	223
52320	4175	COST OF GOODS SOLD	339,719	320,000	320,000	-
52320	4190	SERVICE CHARGES AND FEES	18,730	13,500	13,500	-
52320	4200	ELECTRICITY & HEATING FUEL	27,162	30,500	26,000	(4,500)
52320	4210	TELEPHONE	1,980	1,850	1,850	-
52320	4211	LONG DISTANCE	28	20	35	15
52320	4212	DATA LINE PHONE CHARGES	1,341	1,100	960	(140)
52320	4215	CELLULAR TELEPHONE	140	-	-	-
52320	4220	WATER & SEWER	1,275	1,800	1,200	(600)
52320	4260	MAINTENANCE & SERVICE CONTRACT	412	-	-	-
52320	4262	COPIER CONTRACT	76	100	100	-
52320	4263	SECURITY MONITORING CONTRACT	385	400	400	-
52320	4266	EQUIPMENT CONTRACT	4,221	3,200	3,200	-
52320	4267	TELEVISION	1,007	1,020	1,020	-
52320	4268	FIRE ALARM INSPECTION	528	530	530	-
52320	4269	FIRE EXTINGUISHER CONTRACT	1,521	650	650	-

Airport

Expenditures by Line Item, continued

ORG	OBJ	DESCRIPTION	FY 2017 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
52320	4270	REPAIRS TO EQUIPMENT	\$ 9,554	\$ 4,500	\$ 4,500	\$ -
52320	4280	REPAIRS TO BUILDINGS & GROUNDS	7,593	29,000	7,000	(22,000)
52320	4290	REPAIRS TO VEHICLES	2,435	1,750	1,750	-
52320	4310	SMALL HAND TOOLS	428	100	100	-
52320	4400	FOOD	143	300	300	-
52320	4410	UNIFORMS & CLOTHING	86	2,000	500	(1,500)
52320	4430	CLEANING & SANITATION	843	1,000	1,000	-
52320	4580	SIGNS	-	250	250	-
52320	4621	PROPERTY INSURANCE	6,314	6,756	6,756	-
52320	4622	TORT INSURANCE	4,632	1,679	1,679	-
52320	4624	LICENSES	456	520	635	115
52320	4625	PERMIT FEES	75	75	75	-
52320	4640	TRAINING	1,727	3,250	3,250	-
52320	4650	CONSULTING & CONTRACTUAL	26	-	-	-
52320	4660	DEBT PRINC	-	-	50,000	50,000
52320	4710	SPECIAL DEPARTMENTAL SUPPLIES	852	300	300	-
52320	4810	COMPUTER EQUIPMENT	2,020	-	-	-
52320	4820	OFFICE FURNITURE & EQUIP	1,141	1,200	1,200	-
52320	4912	BUILDINGS: AIRPORT HANGARS	-	1,276,500	-	(1,276,500)
52320	4915	MACHINERY & EQUIPMENT	-	-	19,139	19,139
52320	4999	DEPRECIATION EXPENSE	243,752	-	-	-
Sub Total			\$ 844,342	\$ 1,891,866	\$ 673,349	\$ (1,218,517)

FY 18-19 Budget Highlights

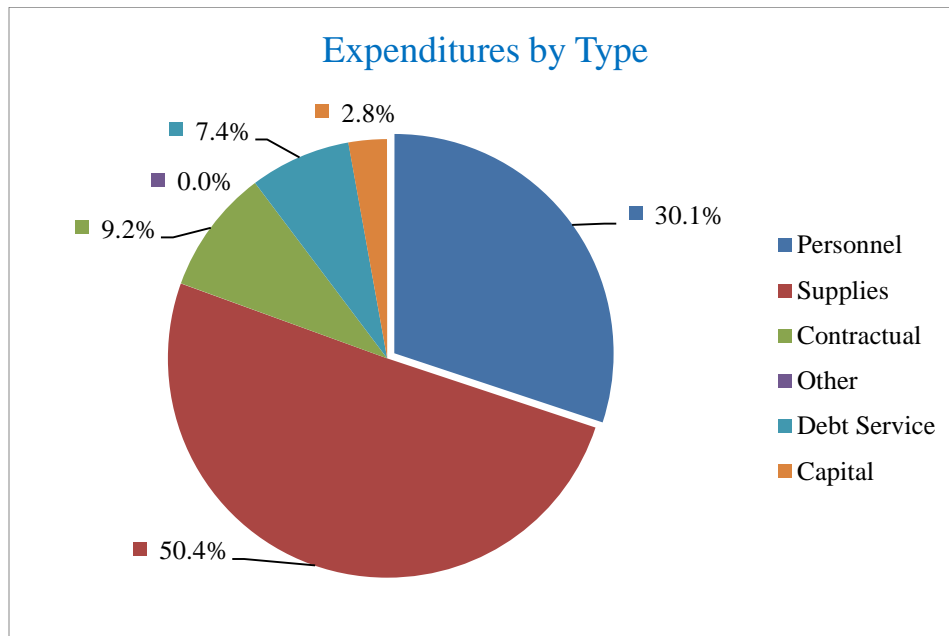
No significant changes for the FY 2019 budget.

Airport

Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	DOLLAR CHANGE
PERSONNEL	\$ 162,699	\$ 185,514	\$ 202,745	\$ 17,231
SUPPLIES	365,855	362,902	339,625	(23,277)
CONTRACTUAL	72,036	66,950	61,840	(5,110)
OTHER	243,752	-	-	-
DEBT SERVICE	-	-	50,000	50,000
CAPITAL	-	1,276,500	19,139	(1,257,361)
Sub Total	\$ 844,342	\$ 1,891,866	\$ 673,349	\$ (1,218,517)

DESCRIPTION	FY 16-17 BUDGET	FY 17-18 BUDGET	FY 18-19 BUDGET	COUNT CHANGE
FULL TIME	2	3	3	0
PART TIME	1	0	0	0
Sub Total	3	3	3	0



GLOSSARY OF TERMS:

Activity: Includes all capital improvements required to perform one type of service for the public. It may encompass one or more development programs and one or more projects.

Ad Valorem Tax: A tax levied on the assessed value (net of any exemptions) of real and personal property as certified by the property appraiser in each county.

Adopted Budget: The financial plan of revenues and expenditures for a fiscal year as approved by the County Council.

Appropriation: An authorization legislated by the County Council that permits the County to incur obligations and to make expenditures of resources.

Assessed Property Value: A value established by the County's property appraiser for all real or personal property for use as a basis for levying ad valorem (property) taxes.

Audit: A comprehensive review of the manner in which the County's resources were actually utilized. The main purpose of an audit is to issue an opinion over the presentation of financial statements and to test the controls over the safekeeping of assets while making any recommendations for improvement where necessary.

Bonds: A certificate of debt issued by an entity, guaranteeing payment of the original investment, plus interest, by a specified future date.

Budget: A financial plan for a given fiscal year showing revenues and expenditures for different funds of the County.

Budget Document: The instrument prepared by the Administration to present a comprehensive financial program to the County Council for consideration and adoption.

Budget Year: The fiscal year of the County that begins July 1 and ends June 30.

Capital Outlay: An expenditure for the acquisition of, or addition to, a fixed asset. Items acquired for less than \$5,000 are not considered capital outlay.

Contingency: Items that may become liabilities as a result of conditions undetermined at a given date.

Debt Service: An expenditure to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Department: An administrative agency of the County having management responsibility for an operation or a group of related services within a functional area.

Encumbrance: Any commitment of funds against an appropriation. It may be in the form of a purchase order or a contract. Encumbrance accounting is formally integrated into the accounting system for expenditures control purposes. Until such time as the goods or services are received, the commitment is referred to as an encumbrance.

Enterprise Fund: A fund established to account for operations financed and operated in a manner similar to private business enterprises. The County maintains two enterprise funds, the Public Service Commission and the Airport.

Expenditure: Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, capital outlays, intergovernmental grants, entitlements and shared revenues.

Fiscal Year: A 12 month period to which the Operating Budget applies and at the end of which the County determines its financial position and its results of operations. The County's fiscal year runs from July 1 through June 30.

Fund: A fiscal and accounting entity with a self-balance set of accounts in which cash and other financial resources, all related liabilities and residual equities, balances and change therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.

Fund Balance: Refers to the excess of assets over liabilities and is, therefore, generally known as amount available for appropriations.

Funding Source: Identifies the source of revenue to fund both the operating and capital appropriations.

General Fund: The fund used to account for all financial resources, except those required to be accounted for in another fund.

Generally Accepted Accounting Principles (GAAP): Uniform minimum standards and guidelines for financial accounting and reporting. The primary authoritative body on the application of GAAP to state and local governments is the GASB.

Governmental Funds: Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities - except for those accounted for in proprietary funds and fiduciary funds.

GFOA (Government Finance Officers Association): An Association of public finance professionals that has played a major role in the development and promotion of GAAP for state and local governments since its inception in 1906.

Intergovernmental Revenue: The funds received from another governmental entity, such as the Federal, State and City governments.

Mil: A taxation unit equal to one dollar of tax obligation for every \$1,000 of assessed valuation of property.

Millage: The total obligation per \$1,000 of assessed valuation of property.

Non-Departmental: Refers to activities, revenues and expenditures that are not assigned to a particular department.

Operating Budget: A budget for general expenses as distinct from financial transactions or permanent improvements such as salaries and benefits, operating equipment/supplies, utilities, insurance, etc.

Ordinance: The formally adopted Council documents that provide the legal authority to levy taxes and expend funds.

Personnel Services: For the purpose of budgeting, this term refers to the County's costs of salary, health insurance, retirement contributions, social security contributions, life insurance premiums, workers compensations and unemployment costs.

Public Hearing: A special publicly noticed meeting conducted by the County to consider and adopt the annual budget.

Real Estate Taxes: The revenues from current taxes, delinquent taxes, penalties and interest on delinquent taxes. These taxes are levied on real and personal property according to the property's assessed value and tax rate.

Real Property: Land and the buildings or structures erected upon such land.

Revenue: Increases in the net current assets of a governmental fund type from other than expenditure refunds and residual equity transfers.

Special Revenue Fund: A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes. GAAP only requires the use of special revenue funds when legally mandated.

Taxes: Compulsory charges levied by a government to finance services performed for the common benefit. Taxes levied by Pickens County are approved by the County Council and are within limits determined by the State.

Tax Base: The value of all taxable real property in the County as of January 1 each year, as certified by the Tax Assessors. The tax base represents net value after all abatements and exemptions.

Tax Levy: The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

Tax Rate: The amount of tax stated in terms of a unit of the tax base (e.g. 25 mils per dollar of assessed valuation of taxable property).

Unemployment Compensation: Amounts used to make unemployment compensation payments to former employees.

Worker's Compensation: Premiums and deductible amounts paid for Worker's Compensation coverage.