

# PICKENS COUNTY

FY 2022 BUDGET



**TABLE OF CONTENTS****INTRODUCTION**

Goals for County Council .....	<a href="#">5</a>
Organizational Chart .....	<a href="#">6</a>
Transmittal Letter.....	<a href="#">7</a>

**COMMUNITY PROFILE**

A Brief History of Pickens County .....	<a href="#">10</a>
Community Profile.....	<a href="#">11</a>
Education, Public Safety, Public Works Statistics, Economic Characteristics .....	<a href="#">12</a>
Fees and Charges .....	<a href="#">15</a>
Maps	
Council Districts .....	<a href="#">20</a>
Public Libraries.....	<a href="#">21</a>
Recycling Stations .....	<a href="#">22</a>
Fire Districts and Stations.....	<a href="#">23</a>
EMS Stations .....	<a href="#">24</a>
Rescue Squads .....	<a href="#">25</a>
Voting Precincts.....	<a href="#">26</a>
High Schools.....	<a href="#">27</a>
Middle Schools .....	<a href="#">28</a>
Elementary Schools .....	<a href="#">29</a>

**BUDGET SUMMARY**

The Budget Process.....	<a href="#">31</a>
Elected Officials and Administrative Staff .....	<a href="#">37</a>
Budget Calendar.....	<a href="#">38</a>
Budget Ordinance No. ....	<a href="#">39</a>
Exemptions.....	<a href="#">42</a>
Financial Policy.....	<a href="#">43</a>

**FINANCIAL SUMMARY**

Summary of Estimated Revenues and Expenditures.....	<a href="#">49</a>
Summary of all Funds - Chart.....	<a href="#">50</a>
Capital Equipment.....	<a href="#">51</a>
Comparison of Authorized Positions .....	<a href="#">53</a>

**GENERAL FUND**

Summary of Revenues and Expenditures .....	<a href="#">56</a>
Revenues by Category .....	<a href="#">57</a>
Sources of Revenues .....	<a href="#">58</a>
Expenditures by Function and Category .....	<a href="#">60</a>
Estimated Expenditures.....	<a href="#">61</a>
Fund Balance.....	<a href="#">63</a>
Council .....	<a href="#">64</a>
Attorney .....	<a href="#">65</a>
State Solicitor .....	<a href="#">66</a>
Public Defender.....	<a href="#">67</a>
Probate Court .....	<a href="#">68</a>
Register of Deeds .....	<a href="#">69</a>
Clerk of Court .....	<a href="#">70</a>
Administrator .....	<a href="#">71</a>
Purchasing.....	<a href="#">72</a>
Finance .....	<a href="#">73</a>
Building Maintenance .....	<a href="#">74</a>
Human Resources .....	<a href="#">75</a>
Delinquent Tax.....	<a href="#">76</a>
Risk Manager .....	<a href="#">77</a>
Treasurer .....	<a href="#">78</a>
Auditor .....	<a href="#">79</a>
Tax Assessor .....	<a href="#">80</a>
GIS Mapping.....	<a href="#">81</a>
Registration and Elections.....	<a href="#">82</a>
Planning .....	<a href="#">83</a>
Information Systems .....	<a href="#">84</a>

**GENERAL FUND, continued**

Magistrate Court .....	<a href="#">85</a>
Vehicle Maintenance.....	<a href="#">86</a>
Public Relations .....	<a href="#">87</a>
Building Codes.....	<a href="#">88</a>
Sheriff's Office .....	<a href="#">89</a>
Emergency Management.....	<a href="#">90</a>
Coroner.....	<a href="#">91</a>
Emergency Medical Services.....	<a href="#">92</a>
Roads and Bridges .....	<a href="#">93</a>
Engineering .....	<a href="#">94</a>
Solid Waste .....	<a href="#">95</a>
Storm Water .....	<a href="#">96</a>
Animal Shelter .....	<a href="#">97</a>
Veterans Affairs .....	<a href="#">98</a>
Museum.....	<a href="#">99</a>
Mile Creek Park .....	<a href="#">100</a>
Legislative Delegation .....	<a href="#">101</a>

**DEBT SERVICE FUND**

Debt Service.....	<a href="#">102</a>
-------------------	---------------------

**SPECIAL REVENUE FUND**

Summary of Revenues and Expenditures .....	<a href="#">108</a>
Tri-County Technical College.....	<a href="#">109</a>
Fixed Nuclear Fund.....	<a href="#">110</a>
Commerce Expense Fund .....	<a href="#">111</a>
Library.....	<a href="#">112</a>
Victim Advocate .....	<a href="#">114</a>
Emergency Telephone System.....	<a href="#">116</a>
Rural Fire District .....	<a href="#">118</a>
Accommodation Tax.....	<a href="#">121</a>
Tourism Fund.....	<a href="#">122</a>

**SPECIAL REVENUE FUND, continued**

Accommodation Fee ..... [123](#)

Road Maintenance Fee..... [124](#)

Recreation ..... [126](#)

Prison Fund ..... [127](#)

Pickens Alliance..... [128](#)

**ENTERPRISE FUND**

Public Service Commission ..... [130](#)

Airport..... [132](#)

**APPENDIX**

Glossary ..... [134](#)

# PICKENS COUNTY

## SOUTH CAROLINA

### OUR MISSION STATEMENT:

Pickens County Government is dedicated to providing timely, efficient, courteous and professional services to all citizens of Pickens County. We 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. We will pursue and support those programs and projects that best uphold the priorities of Pickens County Council.

### CORE VALUES:

County Council emphasized several core values during its January 2021 workshop. Staff will be guided by these values while operating in their various roles of county government.

- Community
- Service
- Communication
- Protection
- Collaboration
- Innovation

### COUNCIL GOALS FOR 2021



Provide Efficient  
Essential Services

Protect and Enhance  
our Unique Nature

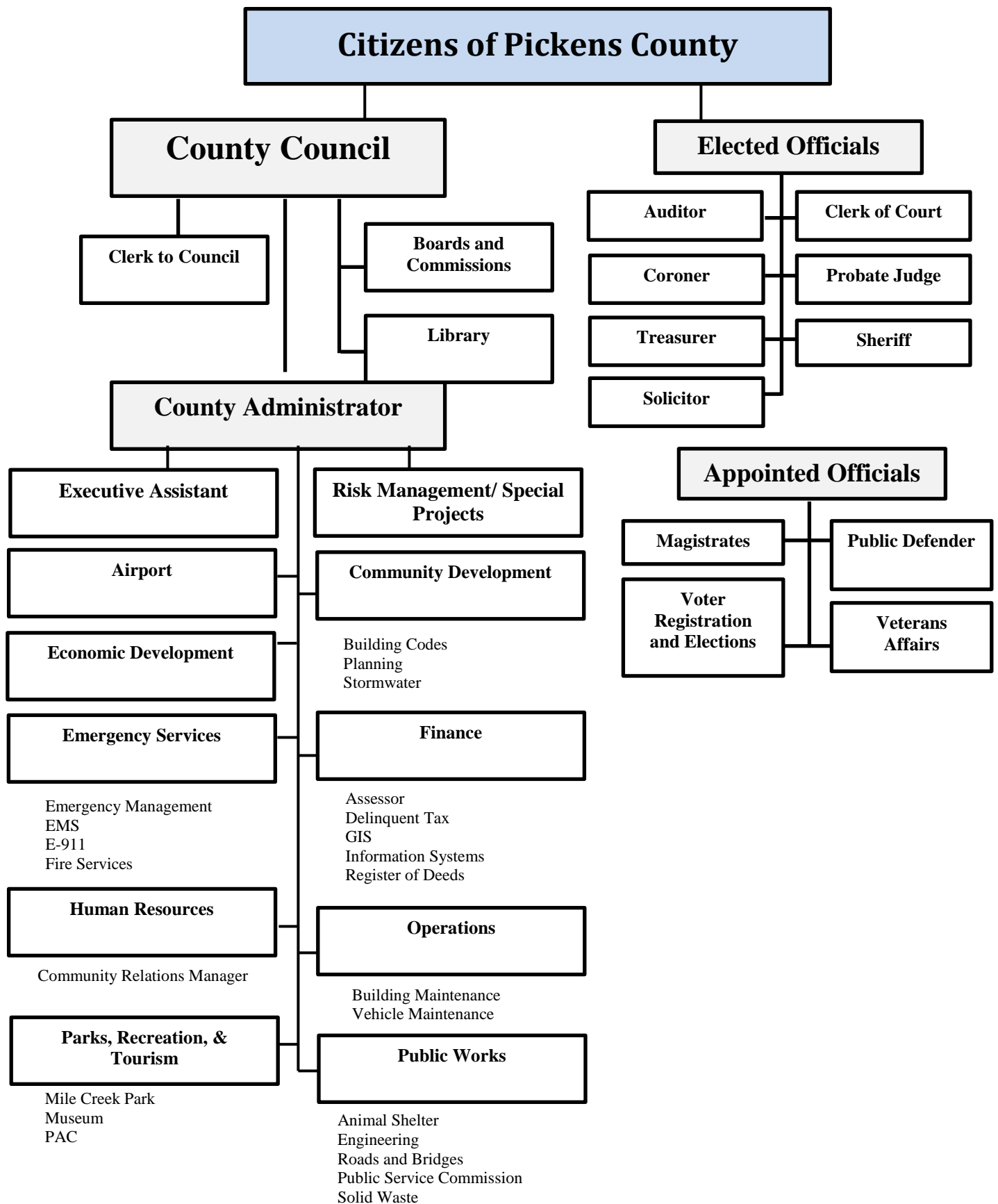


Promote a Culture of  
Public Service

Deliver Prompt and  
Effective Emergency  
Response



Strengthen Our  
Resilient Local  
Economy





# PICKENS COUNTY

SOUTH CAROLINA

**COUNCIL MEMBERS**

CHRIS BOWERS, CHAIRMAN  
ROY COSTNER, VICE CHAIRMAN  
TREY WHITESHURST, VICE CHAIRMAN PRO-TEM  
R. ENSLEY FEEMSTER  
ALEX SAITTA  
HENRY WILSON

**COUNTY ADMINISTRATOR**

KEN ROPER

**CLERK TO COUNCIL**

MEAGAN NATIONS

## MEMORANDUM

TO: County Council

FROM: Ken Roper

RE: Budget Transmittal

DATE: August 11, 2021

Attached please find the staff proposed Operating and Capital Budget for FY2022 (the "Budget"). The Budget (along with this transmittal letter) is provided to you in compliance with Section 4-9-640 of the South Carolina Code of Laws, which provides:

The county administrator shall prepare the proposed operating and capital budgets and submit them to the council at such time as the council determines. At the time of submitting the proposed budget, the county administrator shall submit to the council a statement describing the important features of the proposed budgets including all sources of anticipated revenue of the county government and the amount of tax revenue required to meet the financial requirements of the county.

Previous action of Council set April 5, 2021 as the date for First Reading (of a required three readings) by County Council of an Ordinance enacting the Budget. Traditionally this First Reading is in title only, with second and third readings following after as many budget work sessions as Council deems to be necessary. Note that proposed capital purchases will be discussed during a separate and more focused discussion in the fall.

When staff began the Budget formation process, we were informed and guided by County Council's stated Goals for 2021. These goals are 1) Provide Efficient Essential Services, 2) Protect and Enhance our Unique Nature, 3) Promote a Culture of Public Service, 4) Deliver Prompt and effective Emergency Response, 5) Strengthen Our Resilient Local Economy. All County departments were instructed to submit their various budget requests on or before January 29, 2021. This year, due to the ongoing high incidence of COVID-19 in our County, budget meetings were held with departments virtually or by phone, where either myself and/or finance staff reviewed requests on a budget-line-by-budget-line basis with the requesting departments.



Much of budgeting, whether personal or public, involves projections – projections for both planned expenses and for anticipated revenues. With the ongoing impacts of COVID-19 and the uncertainty in the economy, both in South Carolina and nationally, finance staff and I agreed that conservative projections were in order. We recognize that revenues are uncertain and should be projected strictly, and that expenses will no doubt be increasing. We also recognize that this uncertainty is felt by our citizens as well, and accordingly, we are pleased to present a Budget with **no tax increase**.

The proposed Budget consolidates ten of the county's thirteen fire district as required by Ordinance #590, which was enacted by County Council last fall and is effective July 1, 2021. The fee schedule for this newly consolidated fire district was developed based on discussions with Council during committee work sessions, and then adapted in consultation with the County's Emergency Services Board. A 3% Cost of Living Adjustment for all employees is built in to the Budget in recognition of increased labor market forces and aimed at the long-term recruitment and retention of our public workforce. No new employee positions were approved in the Budget with the exception of a new full-time equipment operator at Solid Waste related to the new Class II Transfer Station, and the upgrade of two part-time positions to full in the Probate and Coroner's Office, where there was demonstrated need.

I would like to thank Ralph Guarino and Jodi Laws of our Finance Department for their dedication, and professionalism during the budget process. I also want to commend the various department heads and elected officials for their cooperative attitudes and openness to dialogue as we developed the FY2022 Budget.

Respectfully submitted,



Ken Roper, County Administrator



(Courtesy of Jerrell Rolack Photography)

[Table of Content](#)



## 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.

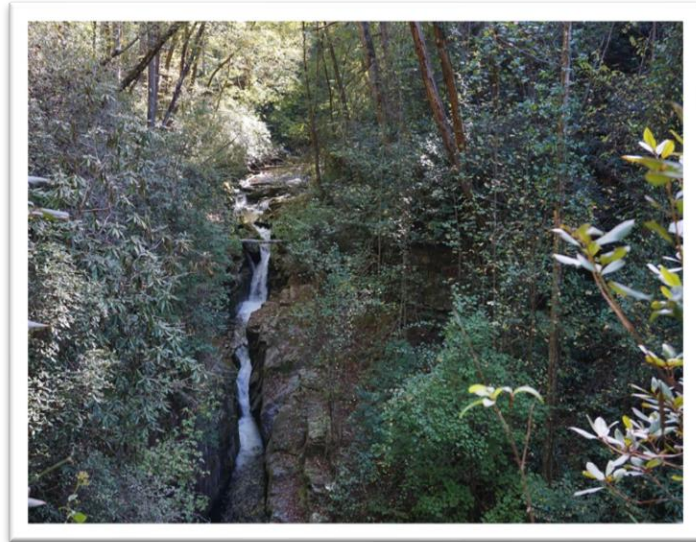


Photo courtesy of Lake Hartwell Country

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 5,200 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**

Established – 1868

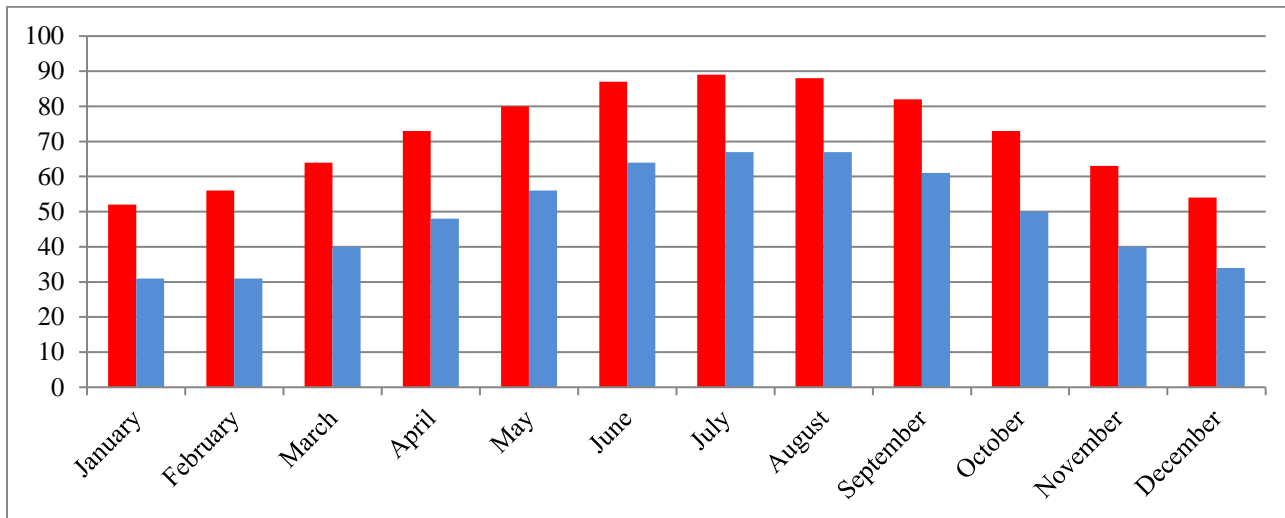
County Seat – City of Pickens

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	73,799
Number of Voters-Last General Election	39,014
Percentage Voting	55.9%
Voter Precincts	61
Number of Representatives-State	4
Number of Senators-State	2

**Population Trends and Projections**

1990	93,894
2000	110,757
2010	119,224
2015	121,521
2020	135,920

**Land Use**

	<b><u>Square Miles</u></b>	
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 (2017)**

Family	29,609	63.8%
Non-Family	16,819	36.2%
With Children under 18 years	12,925	27.8%
With Persons over 65 years	12,202	26.3%

Average Household Size Owner Occupied:	2.34
Average Household Size Renter Occupied:	2.16
Average Family Size:	3.0

Rank: 14 out of 46 counties in South Carolina  
Population Density: 240.2 per square mile

**Gender Composition (2017)**

Males	60,358	49.7%
Females	61,091	50.3%

**Age Composition (2017)**

Under 5 years	6,105	5.0%
5-19 years	24,417	20.1%
20-24 years	14,835	12.2%
25-44 years	27,352	22.5%
45-64 years	29,878	24.6%
65 and older	18,862	15.5%

**Age Composition (2017)**

0-17 years	23,673	19.5%
18 and over	97,776	80.5%

**Median Age (2017)**

United States	37.8 years
South Carolina	39.0 years
Pickens County	36.0 years

**Housing Units (2017)**

Owner Occupied	31,576	68.0%
Renter Occupied	14,852	32.0%
Vacant-Seasonal Use	1,469	22.5%
Vacant-For Rent	1,743	26.7%
Vacant-For Sale	849	13.0%
Vacant-Other	2,468	37.8%
Homeowner Vacancy Rate:		1.7%
Rental Vacancy Rate:		5.2%

**Index Crime Rate**

	Pickens	South	United
Year	County	Carolina	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
<i>(Per 100,000 of Population)</i>			

## **Education**

**Public Schools**

The Pickens County School District is South Carolina's fifteenth largest district with an enrollment of 16,255 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 2019)**

Clemson University	25,822
Southern Wesleyan University	1,430
Tri-County Technical College	6,082

**Private and Parochial Schools (2019)**

Number of schools	7
Kindergarten Enrollment	31
Grades 1-8 Enrollment	246
Grades 9-12 Enrollment	61

**Highest Educational Attainment (Adults over 25)**

Less than 9 <sup>th</sup> Grade	4.9%
Attended High School	10.5%
High School Diploma	30.3%
Attended College	20.4%
College Degree	33.9%

**Pickens County Library System (2019)**

Headquarters	1
Branches	3
Number of Registered Users	95,570
Library Holdings	226,689
Annual Public Service Hours	12,324

## **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 (2019)**

EMS Stations	8
Employees (full-time)	57
Employees (part-time)	38
Advanced Life Support Calls	9,899
Basic Life Support Calls	6,768

**Sheriff's Office (2019)**

Sworn Employees	156
Non-Sworn Employees	31
Total Calls for Service	77,663
Criminal Calls Dispatched	59,469
Inmates Processed	3,704
Warrants Issued	2,776

**Emergency Management (2018)**

Rescue Stations	4
Rescue Personnel (Volunteers)	51
Rescue Calls	555
HazMat Team Members	19
Water Response Team	28
CERT Team Members	13

**Fire Service**

Fire Districts	13
Volunteers (approx.)	153
Paid Firefighters	88

**Clerk of Court's Office (2019)**

Criminal Court Cases	4,029
Civil Court Cases	3,231

**Fire District**

**ISO Rating**

**Millage Rate**

Crosswell	3/3X	-
Dacusville	3/3Y	-
Pumpkintown	5/9	-
Holly Springs	8/8X	-
Shady Grove	3/3X	15.5
Pickens Rural	4/4X	-
Six Mile	5/5Y	-
Keowee Springs	3	39.6
Keowee Vineyards	3	51.5
Easley Rural	2/9	-
Rocky Bottom	9	-
Liberty	3/3X	-
Central Rural	3/3X	-

**Public Works**

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

**Solid Waste**

Tons	Percent
Household	45,022 52%
C&D Landfill	21,523 25%
Recycled	19,533 23%

**Transportation**

County Roads	654 miles
State Primary Highway System	234 miles
State Secondary Highway System	477 miles
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 5,200 faculty and staff.

**Annual Average Non-Agricultural Labor (2016)**

Manufacturing	5,796	16%
Mining & Construction	1,080	3%
Transportation & Public Utilities	302	1%
Wholesale & Retail Trade	5,856	17%
Finance, Insurance & Real Estate	804	2%
Services	12,540	36%
Government	8,928	25%

**Building Permits Issued**

Year	Number	Value
2015	799	\$118,568,750
2016	732	\$104,568,874
2017	830	\$148,404,160
2018	987	\$ 75,905,512
2019	2,165	\$ 99,901,787

**Median Family Income**

2014	\$42,641
2015	\$41,459
2016	\$43,531
2017	\$45,332
2018	\$47,024

**Per Capita Income**

<u>Year</u>	<u>Pickens County</u>	<u>South Carolina</u>	<u>United States</u>
2014	32,419	36,677	46,049
2015	33,911	38,302	48,112
2016	34,835	39,527	49,204
2017	36,936	41,633	51,640
2018	38,344	43,702	54,446

**Unemployment Rates**

<u>Year</u>	<u>Pickens County</u>	<u>South Carolina</u>	<u>United States</u>
2014	6.2	6.4	6.2
2015	5.8	6.0	5.3
2016	4.8	4.8	4.9
2017	4.1	4.3	4.4
2018	3.4	3.4	3.9

**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>
2015	15	5,000,000
2016	273	31,4000,000
2017	56	5,000,000
2018	155	18,600,000
2019	567	53,500 000

**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	55.8
County Bonds	3.4
County Sewer	1.5
Tri-County Tech	2.6
Pickens County Library	6.3
Keowee Vineyards	50.4
Keowee Springs	41.4
Shady Grove	15.6

**Assessed Property Values**

<u>Tax Year</u>	<u>Real Property</u>	<u>Personal Property</u>	<u>Total Value</u>
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
2017	373,537,003	126,949,196	500,486,199
2018	397,808,536	126,295,392	524,103,928

**Ten Largest Taxpayers 2018-2019 Fiscal Year**

1. Duke Energy
2. Blue Ridge Electric
3. CCSHP Clemson LLC
4. BellSouth Telecommunications
5. PHU Hwy 76 Clemson LLC
6. Reliable Automatic Sprinkler
7. Cellco Partnership DBA Verizon
8. Dukes Family Land Investments LLC
9. Ibrahim Family Trust LLC
10. Shaw Industries Group Inc



**Fees & Charges****Sheriff**

Civil Process	\$15.00
Execution of Judgments & Foreclosures	\$25.00
Sheriff's Sale Fee	7 ½% 1 <sup>st</sup> \$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	\$37.40

**Probate Court**

Marriage License	\$40.00 (State \$20.00; County \$20.00)
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	\$700.00
Advanced Life Support Level 2	\$900.00
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	\$ 12.00
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 (All Day Rental)	\$55.00
Camping Fee (Per Night)	
Waterfront Sites	\$25.00
Interior Sites	\$20.00
Primitive Tent Sites	\$12.50
Group Camping Area	\$30.00
Discount for Seniors (65 & Older) & Disabled	\$ 3.00
Cabin Rental Fee (Per Night)	
Large Cabins (6 Person)	\$115.00
Small Cabins (4 Person)	\$100.00
Dock Rental (Nightly)	\$ 15.00

**Register of Deeds**

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

**Vehicle Maintenance**

Hourly Maintenance Charge \$50.00

**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

**Stormwater**

Plan Review \$850 base fee plus a disturbed acre fee of \$200/acre

**Planning Department**

Sign Application Fee \$ 20.00 plus \$5.00 for permit decal

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 \$97.96 per square foot

Garage, Utility, Miscellaneous \$38.98 per square foot

Unfinished \$17.96 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.

**Building Codes, continued**

Re-inspection Fee	\$50.00
Moving Fee (for the moving of any building or structure)	\$100.00
Demolition Fee (per structure)	\$50.00
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
Custom Services/Analysis	\$ 80.00 per hour

**Solid Waste**

Animal Waste 1	\$ 47.00 per ton
Animal Waste 2	\$ 5.00 each
Commercial Waste	\$ 47.00 per ton
Construction & Demolition Waste (Business)	\$ 47.00 per ton
Concrete, Brick, Block, Rock, Dirt, Asphalt	\$ 47.00 per ton
Creosote, Arsenic Treated Wood	\$ 47.00 per ton
Shingles	\$ 47.00 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
	\$47.00 per ton over 400 lbs

**Solid Waste, continued**

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

\*Per ton charges are prorated.

**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
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	\$780.00-\$810.00/month
T-Hangar	\$250.00-\$295.00/month
Tie-Down	\$ 25.00/month
After Hours Call-Out	\$ 50.00/day
Ramp Fee	\$ 50.00/hour
Fuel	
(below prices as of 2-10-20)	
JetA	\$4.88 per gallon
100LL Full Service	\$4.81 per gallon
Self Serve	\$4.41 per gallon
Oil	5% above cost

**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
Incoming Fax		\$0.15 pg
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		\$25.00

**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.)

**Animal Shelter**

Adoption Fees		
Dogs/Puppies	\$65.00	Public Microchip \$15.00
Cats/Kittens	\$35.00	Heartworm Treatment \$250.00
Rescue Fees		
Rescue Pull Fee	\$35.00	Rescue Vetted Dog/Puppy \$65.00
Rescue Vetted Cat	\$35.00	
Return to Owner		
Animal Intake Fee	\$10.00	Animal Vaccination \$35.00
Boarding (per day)	\$20.00	
In the event an animal is injured or sick and requires prompt treatment in order to stabilize that animal's condition, the animal owner will be responsible for all accrued expenses.		

**Coroner**

Burial, Routing and Transit Permit (after hours & weekends)	\$ 10.00
Cremation Permit (additional \$10 after hours & weekends)	\$ 30.00
Autopsy Request	\$100.00

**Pickens Combined Fire District**

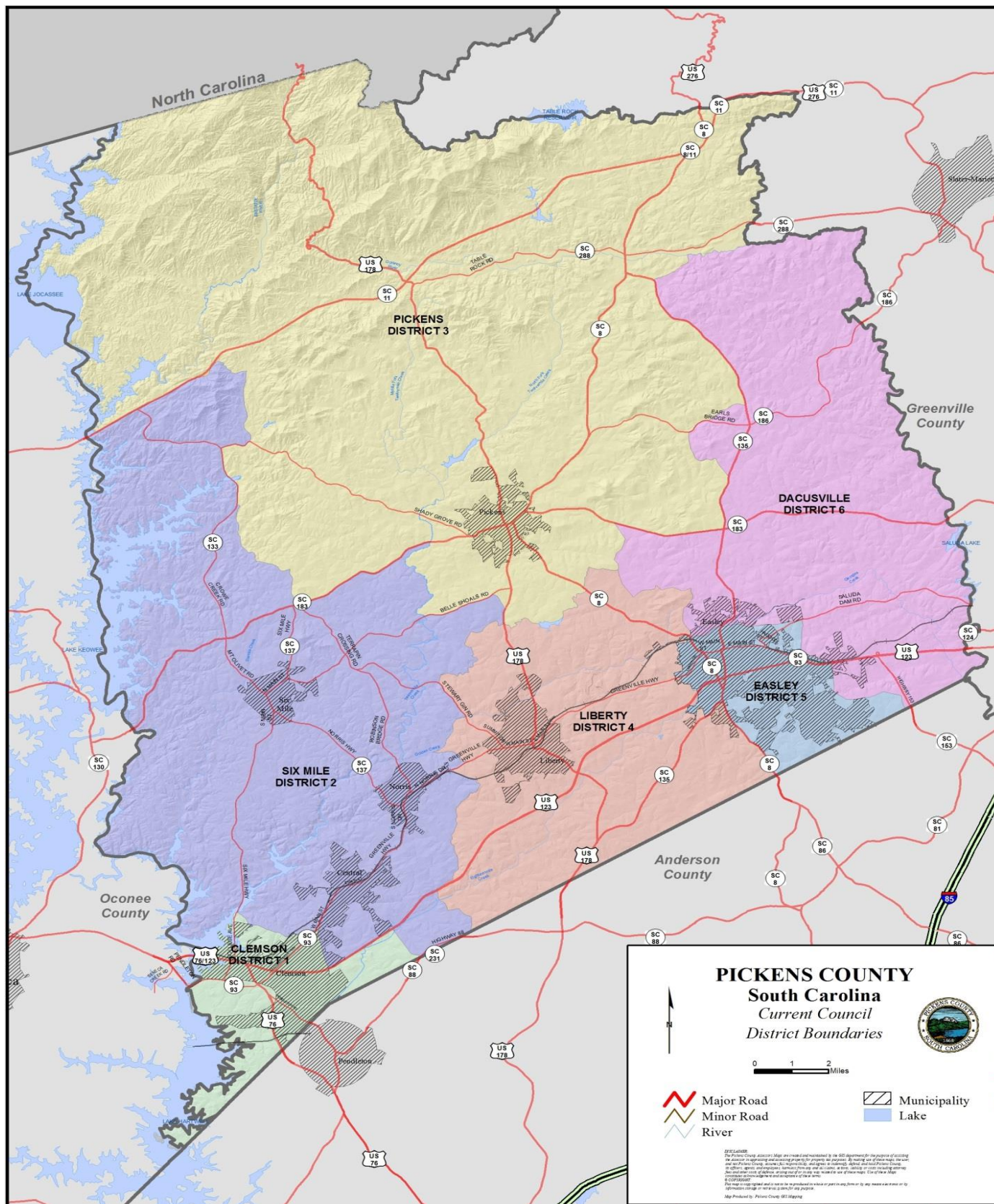
<u>Residential square feet</u>	<u>Fee</u>
0 to 1,249	\$ 90.00
1,250 to 1,499	\$ 110.00
1,500 to 1,749	\$ 130.00
1,750 to 1,999	\$ 150.00
2,000 to 2,249	\$ 170.00
2,250 to 2,499	\$ 190.00
2,500 to 2,999	\$ 210.00
3,000+	\$ 230.00

<u>Commercial square feet</u>	<u>Fee</u>
0 to 3,000	\$ 350.00
3,001 to 5,000	\$ 500.00
5,001 to 10,000	\$ 700.00
10,001 to 20,000	\$1,000.00
20,001 to 30,000	\$1,350.00
30,0001+	\$1,800.00

Multi Family Living Units Fee	\$ 170.00
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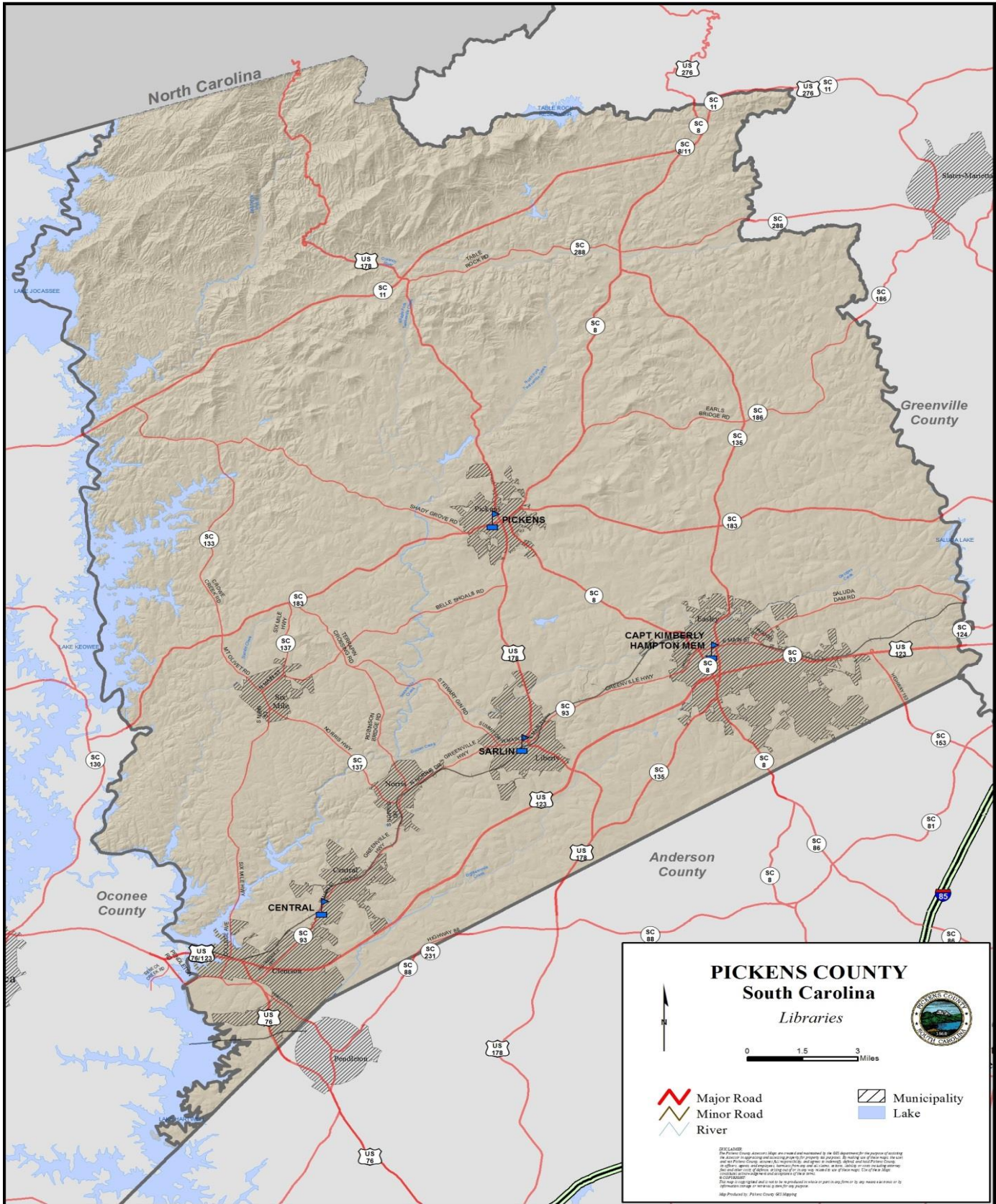


## COUNCIL DISTRICTS



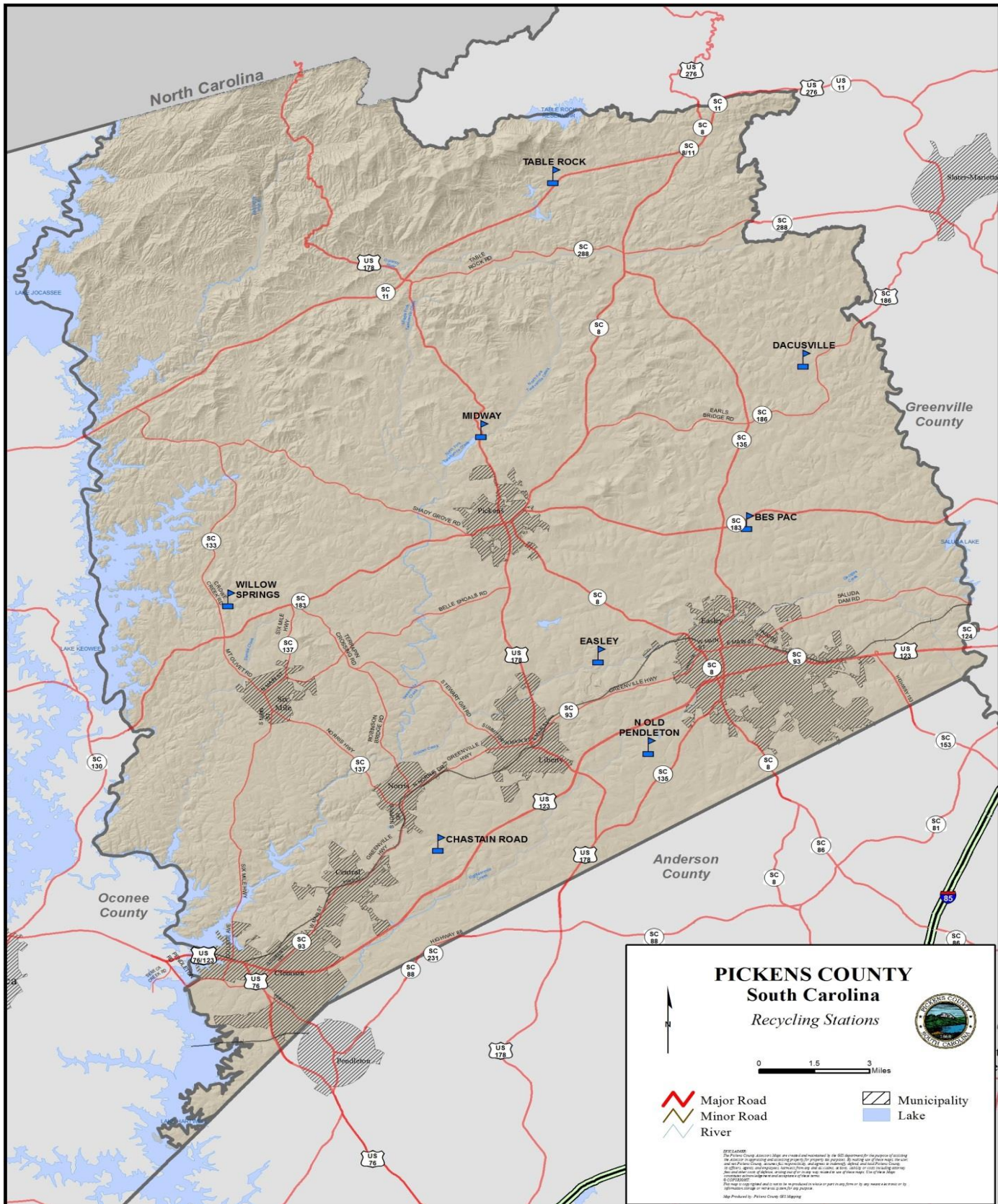


LIBRARIES



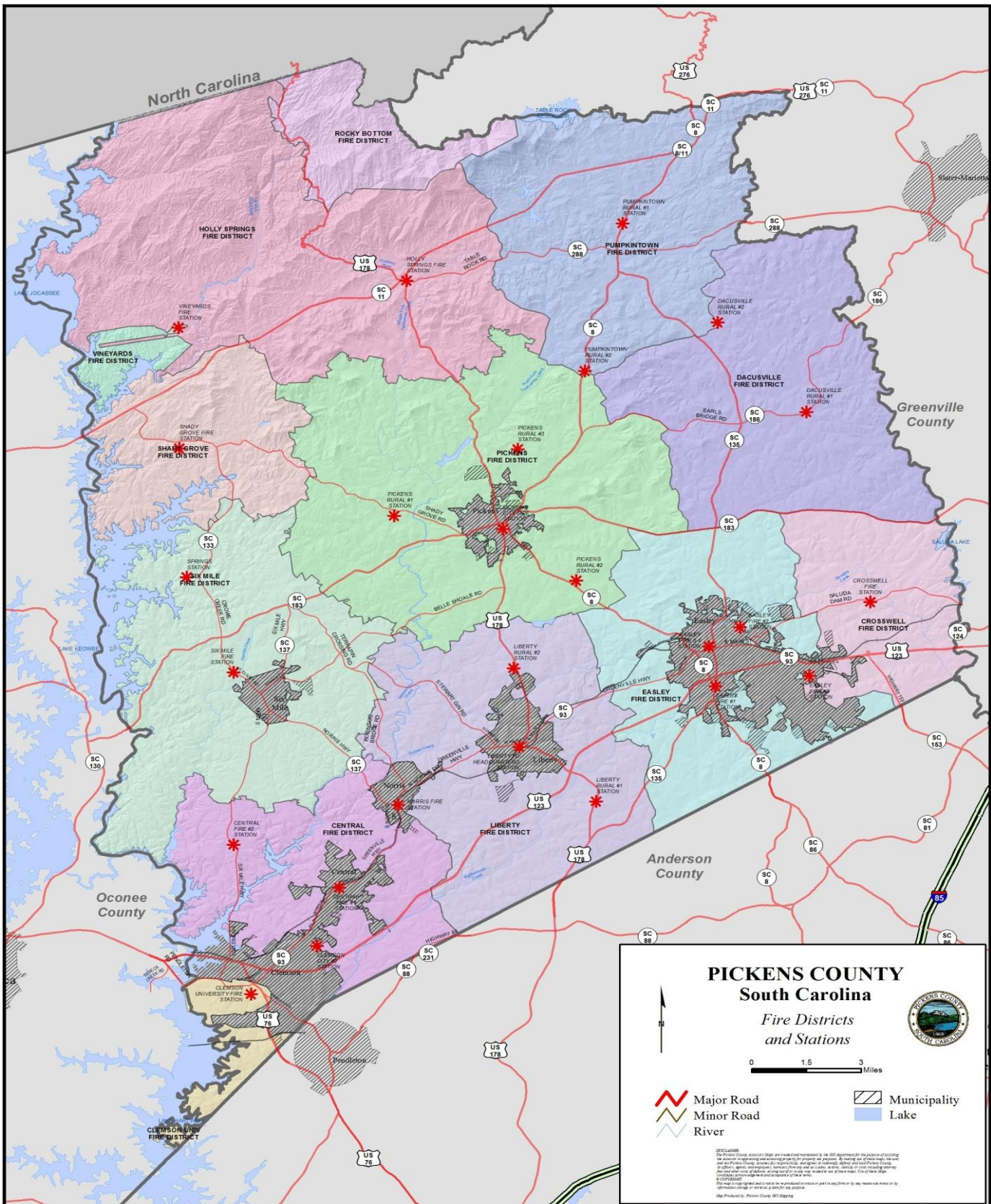


## RECYCLING STATIONS



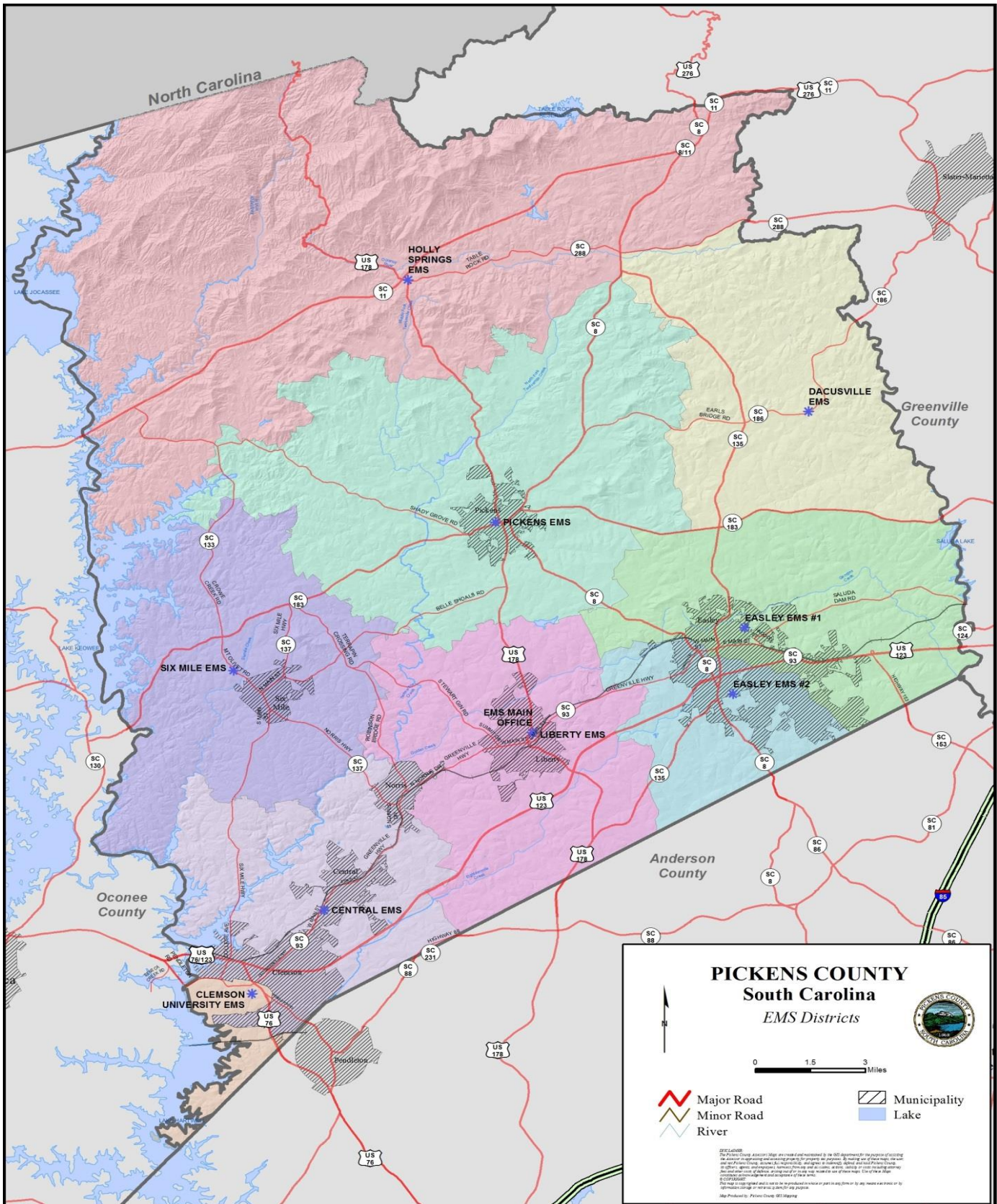


# FIRE DISTRICTS AND STATIONS



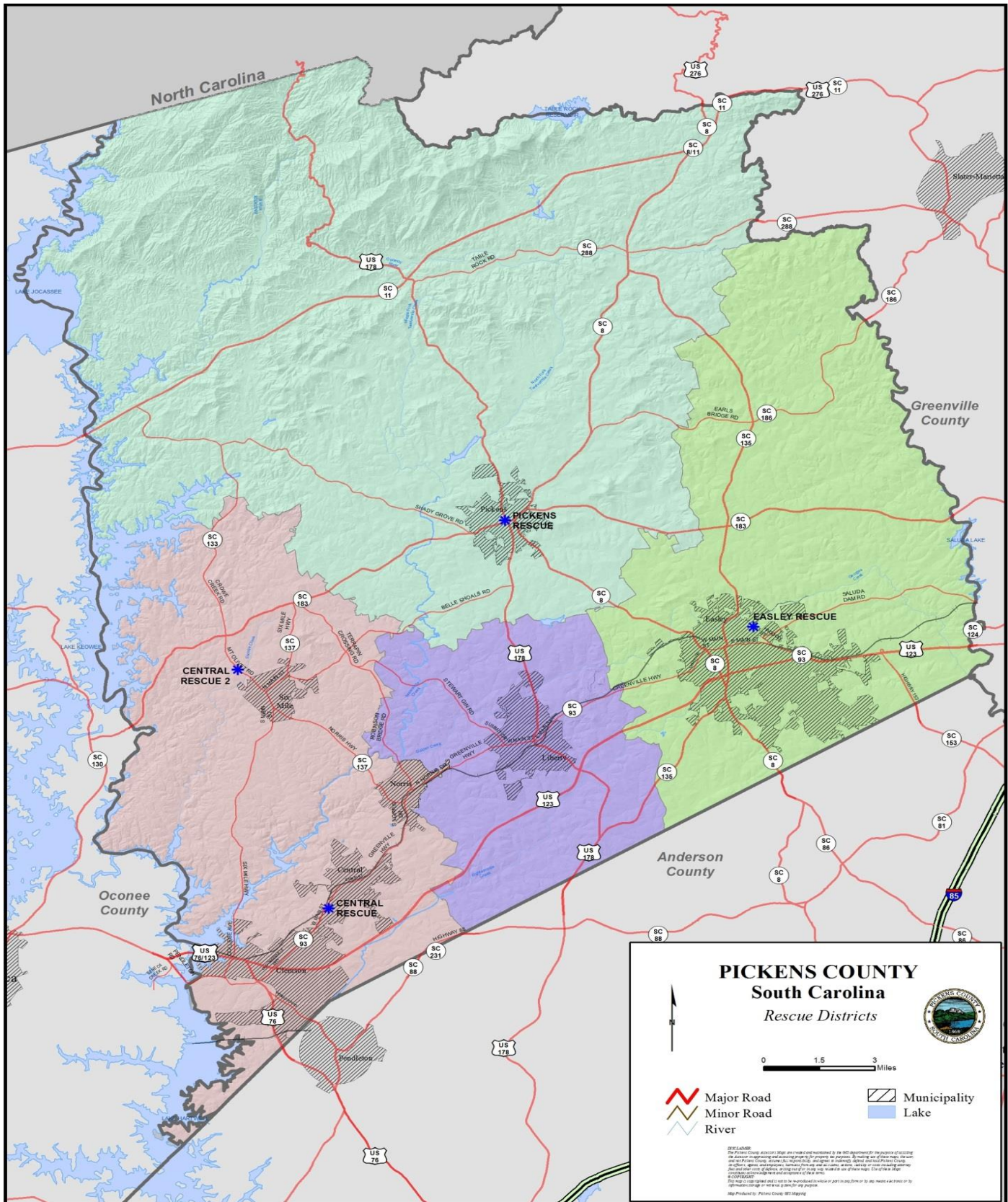


# EMS STATIONS



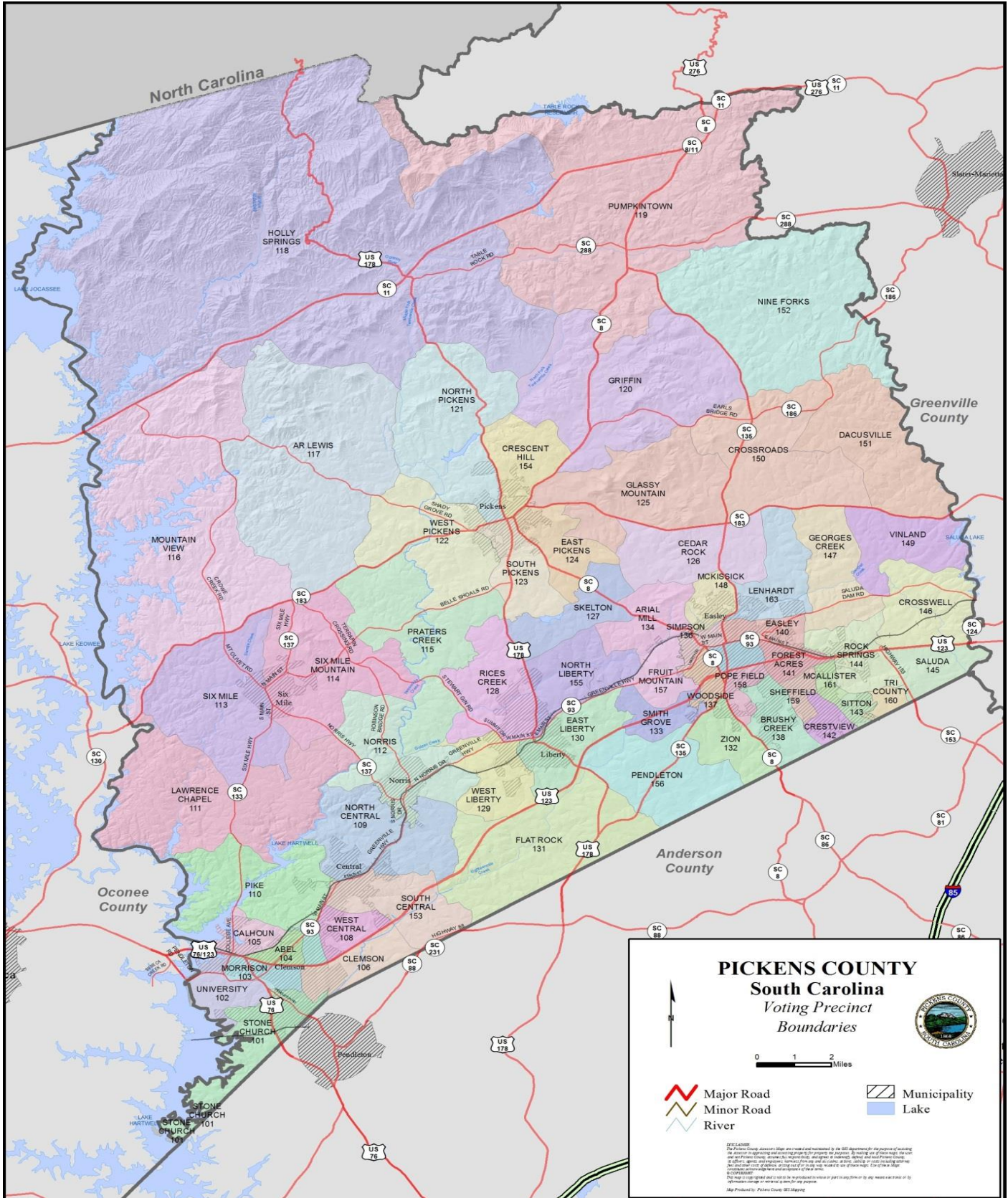


# RESCUE SQUAD STATIONS



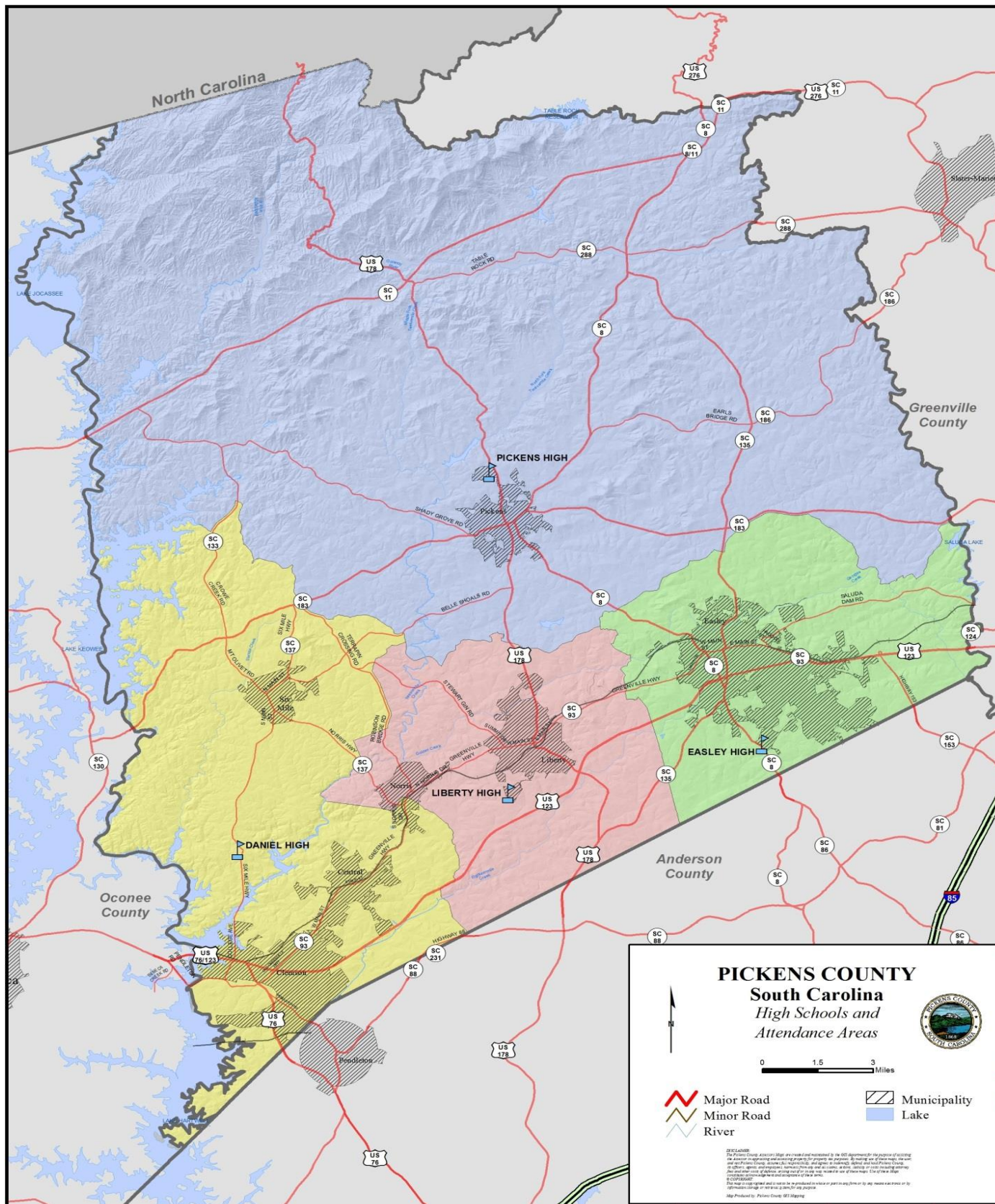


# VOTING PRECINCTS AND BOUNDARIES



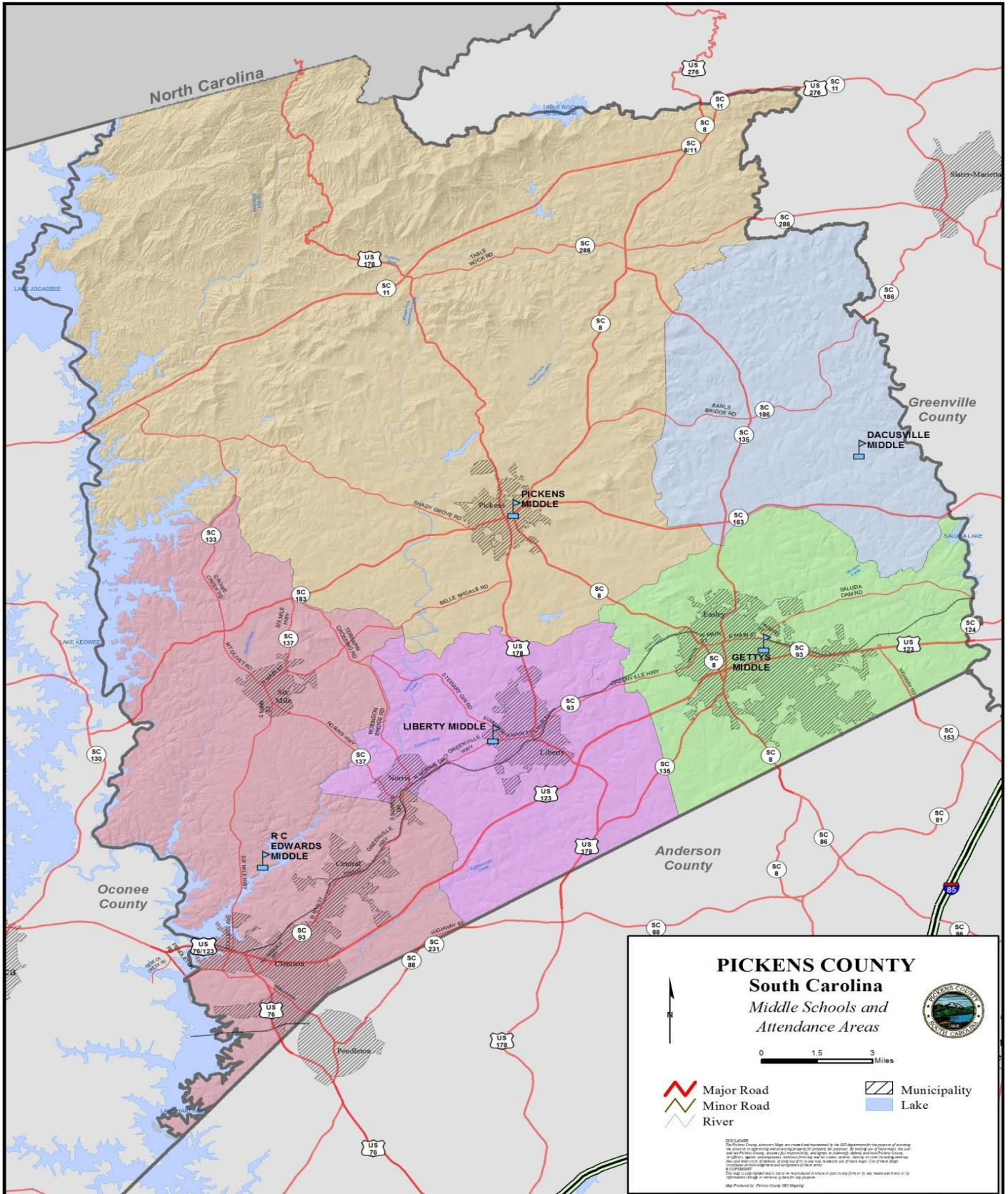


## SCHOOL DISTRICT HIGH SCHOOL AREAS



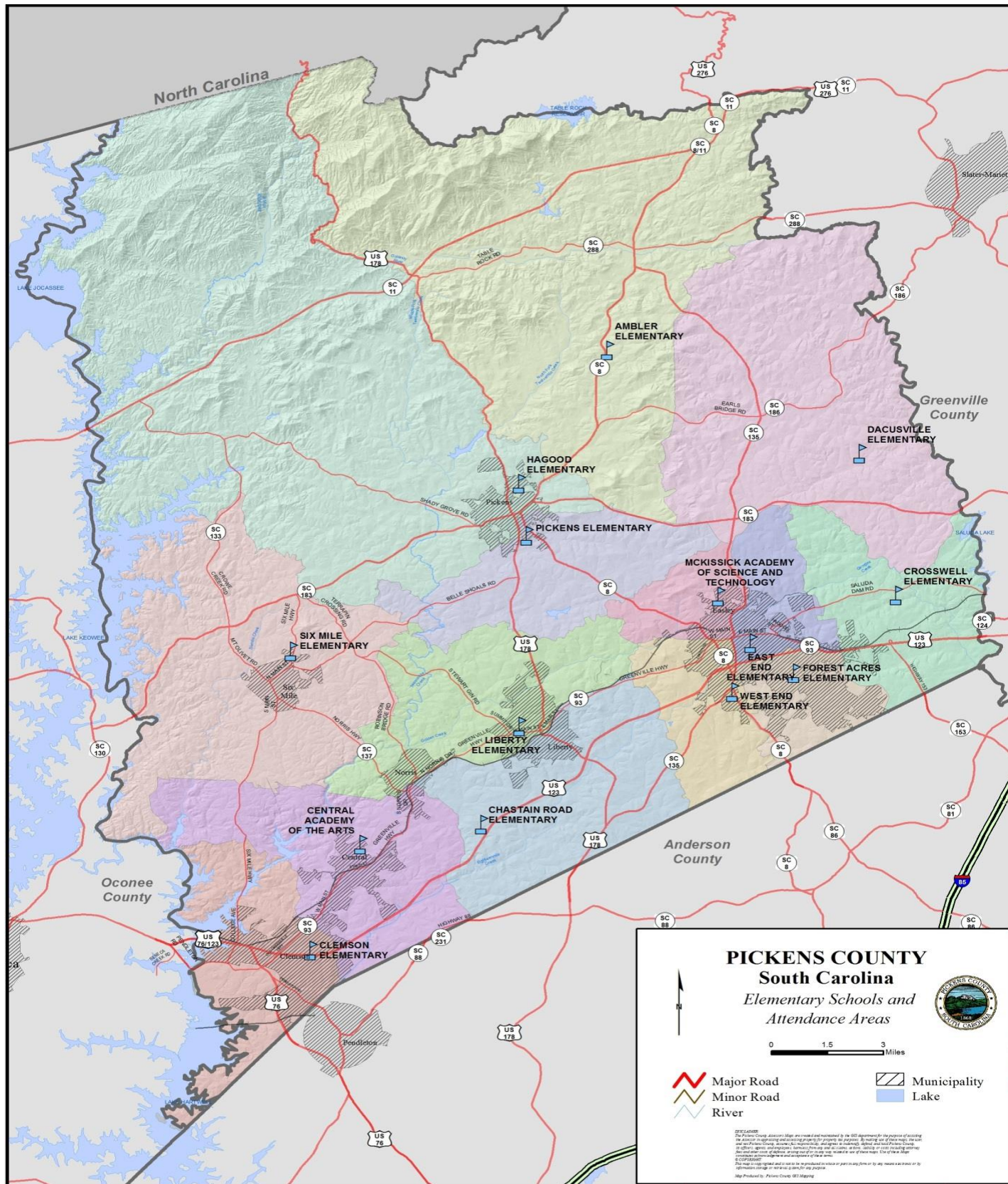


# SCHOOL DISTRICT MIDDLE SCHOOL AREAS

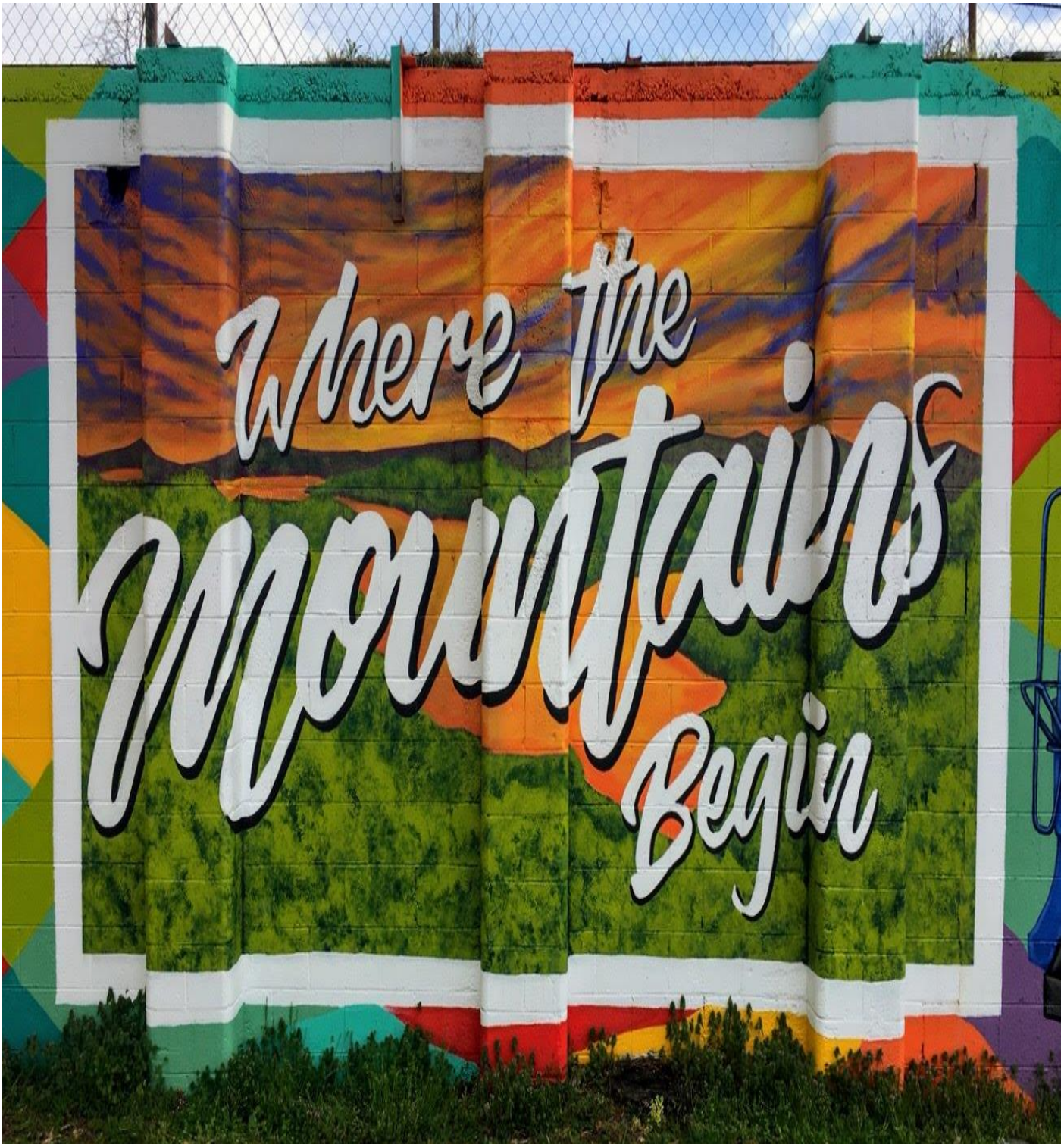




## SCHOOL DISTRICT ELEMENTARY SCHOOL AREAS







(Photo courtesy of Lake Hartwell Country)

## 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, 2021, through June 30, 2022, thereby being the fiscal year 2022 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 2022, 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:

Fixed Nuclear Fund: This fund is used to account for monies received by Duke Energy to offset the cost of preparing for a major event at the Lake Jocassee.

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 four fire districts located within the County. There is one district 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.

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.

**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, one and one half percent or three percent depending on the location of the establishment for the “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.”

**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.

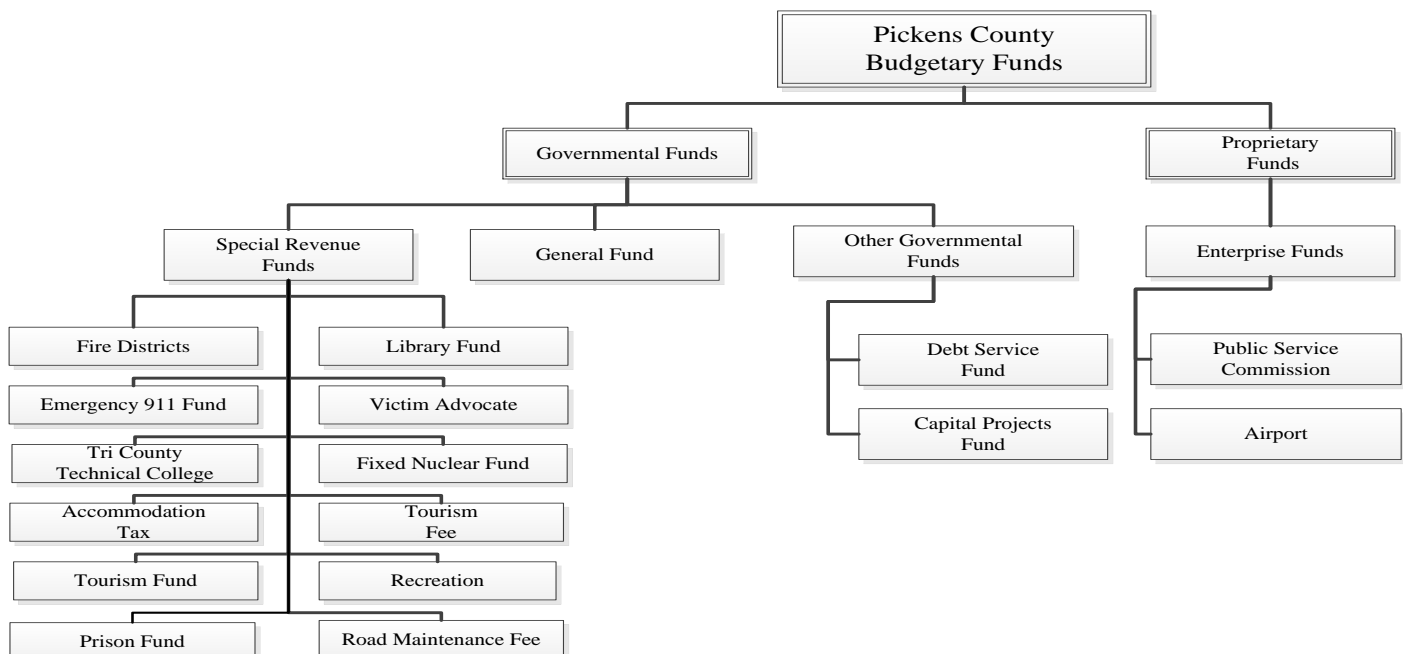
**Prison Fund:** This fund is used to account for monies the State mandates that “profits from the canteen/commissary shall be used for overall inmate welfare. The Facility Administrator or designee shall have final authority on expenditures.”

### 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.

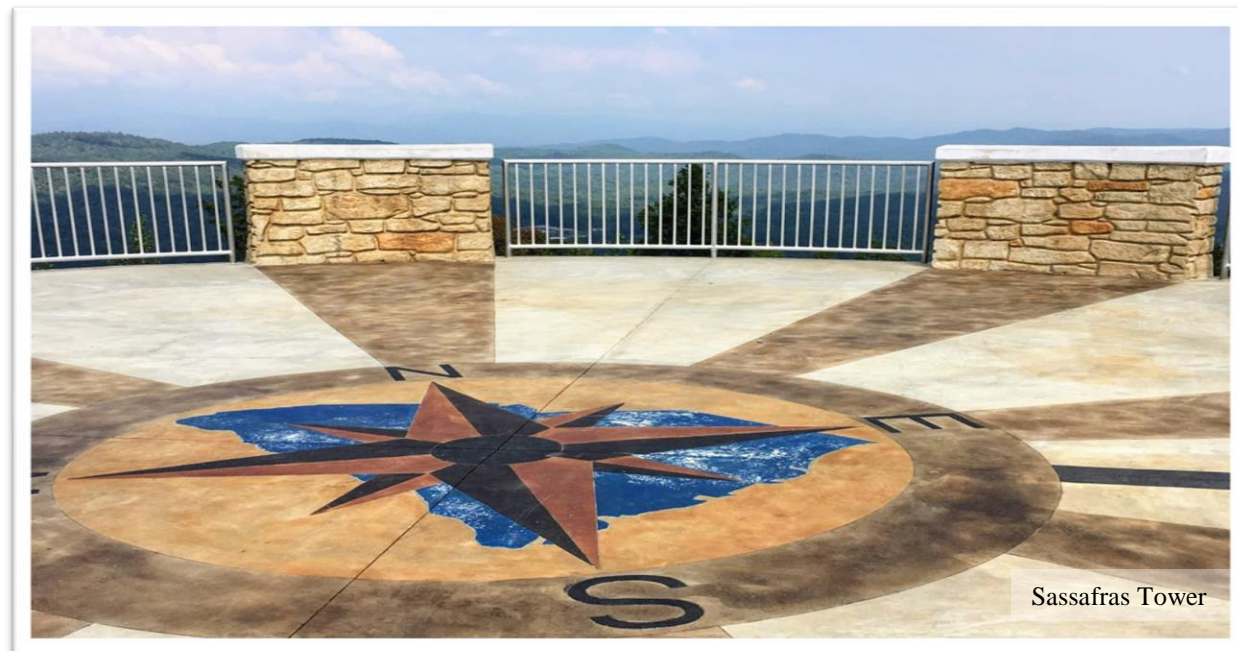
**Public Service Commission:** This fund accounts for the activities of the Public Service Commission Sewer System in providing sewer collection and treatment services to residents and businesses within the system’s service area.

**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



Sassafra Tower

(Photo courtesy of Lake Hartwell Country)

[Table of Content](#)



## 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 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 the budget calendar, elected officials and administrative staff. 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 .....	Kenneth Roper
Airport Director .....	Carlos Salinas
Alliance Pickens Director .....	Ray Farley
Animal Shelter Director .....	Stacey Kelley
Auditor .....	Brent Suddeth
Building Maintenance Superintendent.....	Tommy Webster
Chief Building Official .....	Joey Aiken
Chief Magistrate.....	Mike Gillespie
Clerk of Court .....	Pat Welborn
Clerk to Council .....	Meagan Nations
Coroner .....	Kandy Kelley
Delinquent Tax Manager .....	Ralph Guarino Jr.
E911 Director.....	Richard Crowe
Emergency Management Director .....	Denise Kwiatek
Emergency Services Coordinator.....	Billy Gibson
Finance Director.....	Ralph Guarino Jr.
GIS Mapping Manager .....	James Threatt
Human Resources Director .....	Lisa Bryant
Information Systems Director.....	Robert Furr
Library Director .....	Stephanie Howard
Park Director.....	Tyler Merck
Community Development Director.....	Chris Brink
Probate Judge.....	David Allison
Public Service Director .....	Clint Dickey
Public Works Director .....	Mack Kelly
Purchasing Manager.....	Ralph Guarino Jr.
Registrar of Deeds.....	Paul McGuffin
Registration & Elections Director.....	Travis Alexander
Risk Manager .....	Vacant
Roads and Bridges Director .....	Michael Clark
Sheriff .....	Rick Clark
Solicitor.....	W. Walter Wilkins
Solid Waste Director.....	Steve Raines
Storm Water Director.....	Scottie Ferguson
Tax Assessor .....	Laura Yates
Tourism & Marketing Director .....	Allison Fowler
Treasurer .....	Dale Looper
Vehicle Maintenance Superintendent .....	Toney Chastain
Veterans Affairs Officer .....	Sherry Harris

## Budget Calendar for Fiscal Year 2021 – 2022

January 7 <sup>th</sup> 2021	Distribution of budget package sent to Elected and Appointed Officials, Department Heads, Agencies and Fire Districts.
January	Budget requests prepared by individual departments; separated by operational and capital improvements.
January 29 <sup>th</sup>	Departments submit individual budget requests to Finance Department.
February 12 <sup>th</sup>	Finance Department submits departments' requests to Administrator.
February 26 <sup>th</sup>	Outside Agencies budget requests are due to Finance Department.
February 15 <sup>th</sup>	Administrator reviews and meets with departments to discuss budget requests.
March 12 <sup>th</sup>	Finance Director completes preparation of revenue estimates for the new budget year with assistance from Department Heads and County Auditor.
April 5 <sup>th</sup>	Submission of Administrator's budgetary recommendation to County Council and <b>First Reading</b>
April and thereafter	Council work session(s) on budget.
April	Notice of advertisement of Public Hearing to appropriate media.
May 3rd	Public Hearing and <b>Second Reading</b> of budget.
June 7 <sup>th</sup>	<b>Third Reading</b> and adoption of Budget Ordinance.
June	Finance Department prepares account ledgers and payroll information.
July 1 <sup>st</sup>	Begin new fiscal year with implementation of adopted budget.

**Ordinance No.**

**First Reading:**  
**Second Reading:**  
**Public Hearing:**  
**Third Reading:**

**(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, 2021, AND ENDING JUNE 30, 2022, 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, 2021, and ending June 30, 2022, 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 \$1,494,741 local funding for Tri-County Technical College and \$3,664,338 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 2021 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, 2021, to complete the purpose of the original appropriation approved by County Council for fiscal year 2021.

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 \$2,872,681 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 \$487,212 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 District established by County Council are to remain at the below level. In the discretion of the County Administrator and subject to properly budgeted and appropriated funds being available, the County may appropriate funds from any legally available source in an amount sufficient to effect the redemption in full of each of the Outstanding GO Bonds. Assuming the County properly implements the appropriation described above, the County, acting through an Authorized Officer, is authorized to execute one or more promissory notes and incorporated herein by reference, payable to the County in an aggregate principal amount not to exceed \$3,000,000.

**Pickens Combined Fire District**

<u>Residential square feet</u>	<u>Fee</u>
0 to 1,249	\$ 90.00
1,250 to 1,499	\$ 110.00
1,500 to 1,749	\$ 130.00
1,750 to 1,999	\$ 150.00
2,000 to 2,249	\$ 170.00
2,250 to 2,499	\$ 190.00
2,500 to 2,999	\$ 210.00
3,000+	\$ 230.00



<u>Commercial square feet</u>	<u>Fee</u>
1 to 3,000	\$ 350.00
3,001 to 5,000	\$ 500.00
5,001 to 10,000	\$ 700.00
10,001 to 20,000	\$1,000.00
20,001 to 30,000	\$1,350.00
30,0001+	\$1,800.00
Multi Family Living Units Fee	\$ 170.00

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, 2021, and ending June 30, 2022, 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. 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 2021**

\_\_\_\_\_  
Chris Bowers, Chairman  
Pickens County Council

Attest:

\_\_\_\_\_  
Meagan Nations, 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 31st of the year prior to exemption and are one of the following:

- 65 on or before December 31st, 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

**WITH HOMESTEAD**

\$ 100,000	Appraised Property Value
<u>50,000</u>	Less Homestead Exemption
50,000	Adjusted Appraised Property Value
<u>.04</u>	Multiplied by the Legal Residence Assessment Ratio
2,000	Total Assessment
	(Multiplied by the combined millage using the FY 2020 adopted rate)
<u>.0644</u>	County millage rate *
128.80	Total Property Tax Due for Pickens County
<u>(55.25)</u>	Less County Government Sales Tax Credit (before adjustment for reassessment) x Appraised Value (.001105 x 100,000)
\$ 73.55	<b>Tax Amount Due</b>

**WITHOUT HOMESTEAD**

\$ 100,000
<u>0</u>
100,000
<u>.04</u>
4,000
<u>.0644</u>
257.60
<u>(110.50)</u>
\$ 147.10

\* 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. User 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

[Table of Content](#)

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 on-going 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 1<sup>st</sup>, the County must maintain an adequate cash balance in order to meet its expenditure obligations between July 1<sup>st</sup> 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.

*The financial policies were approved by Council on February 3<sup>rd</sup> 2003 and amended on January 14<sup>th</sup> 2017.*

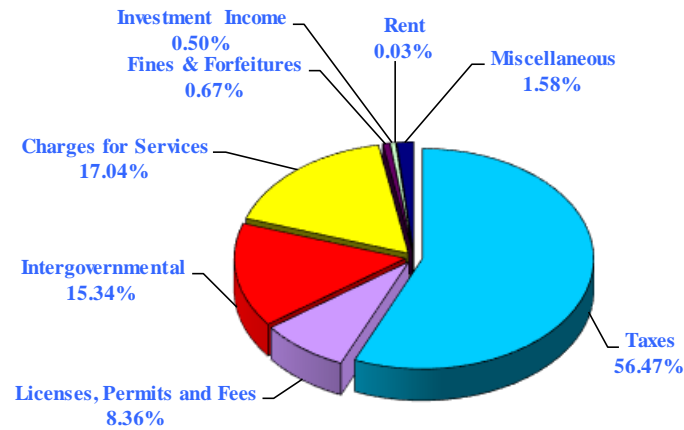


## FINANCIAL SUMMARY

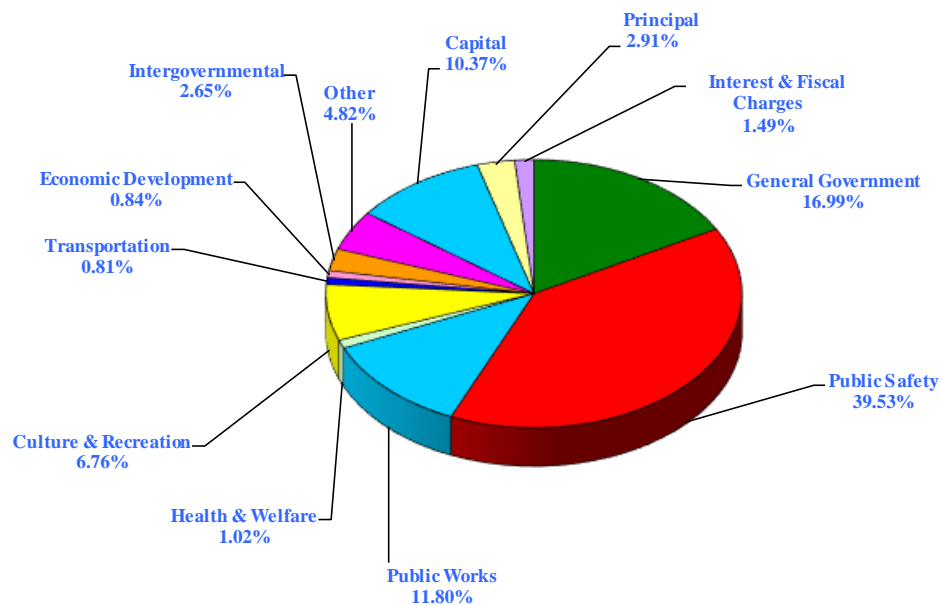
	GOVERNMENTAL FUND TYPES					TOTAL FY 2022	TOTAL FY 2021
	GENERAL FUND	DEBT SERVICE	SPECIAL REVENUES	INTERNAL SERVICE	ENTERPRISE FUNDS		
<b>REVENUES</b>							
Taxes	\$ 32,526,917	\$ 2,626,553	\$ 7,320,417	\$ -	\$ -	\$ 42,473,887	\$ 40,096,519
Licenses, Permits and Fees	1,028,000	-	5,257,352	-	-	6,285,352	8,371,774
Intergovernmental	6,423,022	-	727,217	-	4,387,500	11,537,739	9,800,057
Charges for Services	7,228,232	-	35,000	3,066,938	2,487,135	12,817,305	9,899,462
Fines & Forfeitures	425,750	-	76,000	-	-	501,750	526,750
Investment Income	377,247	-	-	-	-	377,247	377,247
Rent	19,200	-	-	-	-	19,200	19,200
Contributions	10,000	-	12,000	-	-	22,000	47,000
Miscellaneous	36,320	-	1,150,000	-	-	1,186,320	814,700
	<u>48,074,688</u>	<u>2,626,553</u>	<u>14,577,986</u>	<u>3,066,938</u>	<u>6,874,635</u>	<u>75,220,800</u>	<u>69,952,709</u>
<b>EXPENDITURES</b>							
General Government	12,953,656	-	-	-	-	12,953,656	12,627,097
Public Safety	23,344,509	-	6,799,252	-	-	30,143,761	28,972,637
Public Works	6,942,470	-	241,221	-	1,812,680	8,996,371	9,933,506
Health & Welfare	774,114	-	-	-	-	774,114	791,658
Culture & Recreation	746,158	-	4,405,513	-	-	5,151,671	5,306,603
Transportation	-	-	-	-	620,724	620,724	617,245
Economic Development	-	-	641,290	-	-	641,290	533,148
Intergovernmental	447,032	-	1,575,100	-	-	2,022,132	2,032,186
Other	609,480	-	-	3,066,938	-	3,676,418	952,351
Capital	2,100,948	-	1,306,850	-	4,500,000	7,907,798	6,787,500
Debt Service							
Principal	-	1,597,527	584,402	-	39,369	2,221,298	2,078,271
Interest & Fiscal Charges	-	976,492	124,168	-	37,935	1,138,595	1,183,413
	<u>47,918,367</u>	<u>2,574,019</u>	<u>15,677,796</u>	<u>3,066,938</u>	<u>7,010,708</u>	<u>76,247,828</u>	<u>71,815,615</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b><u>156,321</u></b>	<b><u>52,534</u></b>	<b><u>(1,099,810)</u></b>	<b><u>-</u></b>	<b><u>(136,073)</u></b>	<b><u>(1,027,028)</u></b>	<b><u>(1,862,906)</u></b>
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfer In (Out)	(1,476,419)	177,783	1,187,860	-	110,776	-	-
Sale of Fixed Assets	25,000	-	-	-	-	25,000	25,000
Fund Balance/Equity	1,295,098	(230,317)	(88,050)	-	25,297	1,002,028	1,567,906
	<u>(156,321)</u>	<u>(52,534)</u>	<u>1,099,810</u>	<u>-</u>	<u>136,073</u>	<u>1,027,028</u>	<u>1,862,906</u>
<b>REVENUES &amp; OTHER SOURCES OVER EXPENDITURES</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>
Beginning Fund Balance:	<u>36,407,623</u>	<u>1,494,702</u>	<u>11,513,028</u>	<u>-</u>	<u>25,545,626</u>	<u>74,960,979</u>	
Ending Fund Balance, June 30	<u>\$ 35,112,525</u>	<u>\$ 1,725,019</u>	<u>\$ 11,601,078</u>	<u>\$ -</u>	<u>\$ 25,520,329</u>	<u>\$ 73,958,951</u>	

# SUMMARY OF ALL FUNDS

## REVENUES BY SOURCE



## EXPENDITURES BY FUNCTION



DEPARTMENT	FY 2022 BUDGET
<b>GENERAL GOVERNMENT</b>	
Finance	
Copier (232)	\$ 5,352
Building Maintenance	
Truck (1072)	47,000
Van (114)	47,000
Generator Quick Connects	23,000
Information Systems	
Main Fire Wall Security	15,000
VM Hosts	32,000
Magistrate Court	
Copier	7,728
Vehicle Maintenance	
Diagnostic Scan Tool (735)	8,420
Truck (986)	65,000
	<b>\$ 250,500</b>
<b>PUBLIC SAFETY</b>	
Building Codes	
Copier	\$ 6,992
Truck	32,000
Truck	32,000
Sheriff	
Patrol SUV (1402)	54,000
Patrol SUV (1424)	54,000
Patrol SUV (1357)	54,000
Patrol SUV (1459)	54,000
Patrol SUV (1360)	54,000
Patrol SUV (1405)	54,000
Truck (1304)	41,000
Van (1355)	40,000
Rescue Squad	
Water Response Boat	93,891
Coroner	
Morgue/ Medical/ Cooler	44,153
Emergency Medical Services	
Ambulance (M30)	143,000
Supply Van (1164)	25,000
Pickens Fire District	
Rocky Bottom Fire Station	80,000
Pumper Fire Truck (1380)	550,000
Chief's Truck (906)	50,000
Fire Engine	550,000
Extrication Equipment	36,000
	<b>\$ 2,048,036</b>



DEPARTMENT	FY 2022 BUDGET
<b>PUBLIC WORKS</b>	
Roads & Bridges	
Truck (1393)	\$ 40,000
Mowing Tractor (1240)	130,000
Sand Spreader (615)	28,000
Hagood Mill 45ft Bridge	205,000
Solid Waste	
Water Line to Cleanout Garbage Compactors	89,600
Landfill Road and Scale house	358,400
Compactor - Midway	20,071
Compactor - Willow Springs	20,071
Roll Off Containers	22,668
Roll Off Truck (1080)	193,000
Loader (1236)	161,043
	<b>\$ 1,267,853</b>
<b>HEALTH &amp; WELFARE</b>	
Copier	\$ 5,559
	<b>\$ 5,559</b>
<b>CULTURE &amp; RECREATION</b>	
Dump Station at Mile Creek Park	\$ 30,000
	<b>\$ 30,000</b>
<b>TRANSPORTATION</b>	
Airport	
Runway & Taxiway Pavement	\$ 4,500,000
	<b>\$ 4,500,000</b>
<b>ECONOMIC DEVELOPMENT</b>	
Pickens Alliance	
Copier	\$ 10,850
	<b>\$ 10,850</b>
<b>TOTAL CAPITAL EQUIPMENT</b>	<b>\$ 8,112,798</b>
<b>SOURCE OF REVENUE</b>	
General Fund Operations	\$ 2,111,798
Capital Lease/ GO Bond	-
Fund Balance Fire Districts	116,000
Advance from General Fund	1,150,000
Airport-Grant	4,500,000
Road User Fee	205,000
Local Accommodation Fee	30,000
<b>TOTAL SOURCE OF REVENUE</b>	<b>\$ 8,112,798</b>

## AUTHORIZED POSITIONS BY FUNCTION

DEPARTMENT	FY 2018 BUDGET	FY 2019 BUDGET	FY 2020 BUDGET	FY 2021 BUDGET	FY 2022 BUDGET	21/22 +/-
<b>GENERAL GOVERNMENT</b>						
Council	7	7	7	7	7	-
Attorney	1	1	1	0	0	-
Solicitor	12	13	13	13	13	-
Public Defender	3	4	4	0	0	-
Probate Court	6	6	6	6	6	-
Register of Deeds	4	4	4	4	4	-
Clerk of Court	23	23	23	23	23	-
Administrator	3	3	2	3	2	(1)
Purchasing	2	2	1	1	1	-
Finance	6	6	6	6	6	-
Building Maintenance	21	20	20	20	20	-
Human Resources	2	2	2	2	3	1
Delinquent Tax	3	2	2	2	2	-
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	3	3	3	3	3	-
Planning	2	2	2	2	2	-
Information Systems	6	6	6	6	6	-
Magistrate Court	9	9	9	9	9	-
Public Relations	-	-	1	1	1	-
Vehicle Maintenance	10	10	10	10	10	-
	<b>153</b>	<b>153</b>	<b>152</b>	<b>148</b>	<b>148</b>	<b>-</b>
<b>PUBLIC SAFETY</b>						
Building Codes	6	6	6	7	9	2
E-911	4	4	4	3	3	-
Sheriff's Office	164	180	195	195	195	-
Victim Advocate	2	2	2	2	2	-
Emergency Management	3	3	3	3	3	-
Coroner	2	3	3	3	4	1
Prison	14	14	-	-	-	-
Emergency Medical Services	102	102	102	102	101	(1)
Vineyards Fire District	17	17	17	17	17	-
Dacusville Fire District	6	6	6	6	-	(6)
Springs Fire District	5	5	7	7	7	-
Crosswell Fire District	14	14	14	14	-	(14)
Six Mile Fire District	4	4	4	4	-	(4)

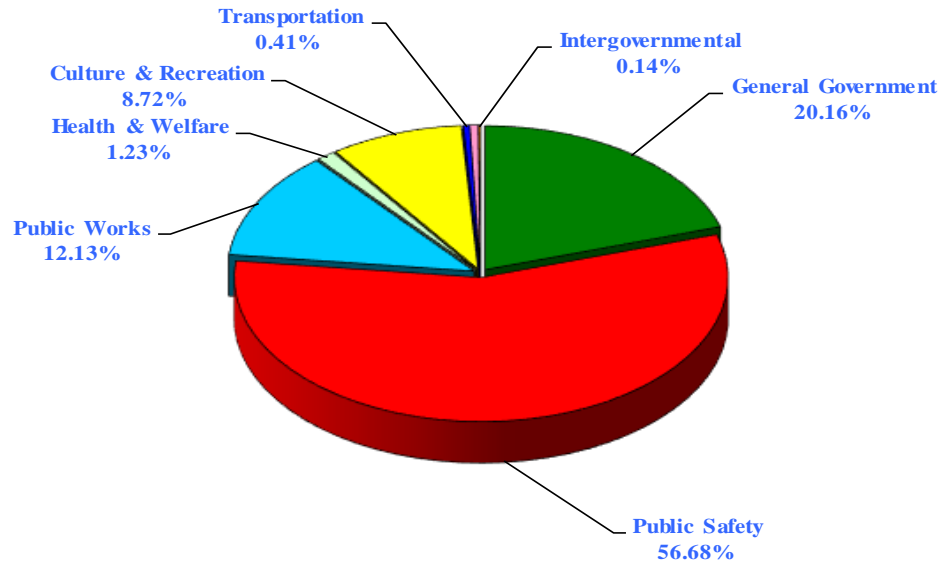
[Table of Content](#)

## AUTHORIZED POSITIONS BY FUNCTION

DEPARTMENT	FY 2018 BUDGET	FY 2019 BUDGET	FY 2020 BUDGET	FY 2021 BUDGET	FY 2022 BUDGET	21/22 +/-
<b>PUBLIC SAFETY, continued</b>						
Pickens Fire District	16	16	17	17	-	(17)
Liberty Fire District	16	16	16	16	-	(16)
Shady Grove Fire Department	13	13	13	13	13	-
Pumpkintown Fire District	4	4	4	4	-	(4)
Combined Pickens Fire Districts	-	-	-	-	62	62
	<b>392</b>	<b>409</b>	<b>413</b>	<b>413</b>	<b>416</b>	<b>3</b>
<b>PUBLIC WORKS</b>						
Roads & Bridges	27	27	27	28	28	-
Engineering	1	1	1	1	1	-
Solid Waste	52	52	52	52	53	1
Public Service Commission	7	7	7	7	7	-
	<b>87</b>	<b>87</b>	<b>87</b>	<b>88</b>	<b>89</b>	<b>1</b>
<b>HEALTH &amp; WELFARE</b>						
Storm Water	3	3	3	2	2	-
Animal Shelter	3	3	4	4	4	-
Veterans Affairs	3	3	3	3	3	-
	<b>9</b>	<b>9</b>	<b>10</b>	<b>9</b>	<b>9</b>	<b>-</b>
<b>CULTURE &amp; RECREATION</b>						
Museum	3	2	1	1	1	-
Hagood Mill	2	2	-	-	-	-
Tourism	1	1	2	2	2	-
Mile Creek Park	4	3	4	5	5	-
Dacusville Recreation	1	-	-	-	-	-
Library	57	57	57	57	56	(1)
	<b>68</b>	<b>65</b>	<b>64</b>	<b>65</b>	<b>64</b>	<b>(1)</b>
<b>TRANSPORTATION</b>						
Airport	3	3	3	3	3	-
	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>-</b>
<b>ECONOMIC DEVELOPMENT</b>						
Pickens Alliance	3	3	3	3	4	1
	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>4</b>	<b>1</b>
<b>INTERGOVERNMENTAL</b>						
Legislative Delegation	1	1	1	1	1	-
	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>-</b>
<b>TOTAL EMPLOYEES</b>	<b>716</b>	<b>730</b>	<b>733</b>	<b>730</b>	<b>734</b>	<b>4</b>



# POSITIONS BY FUNCTION

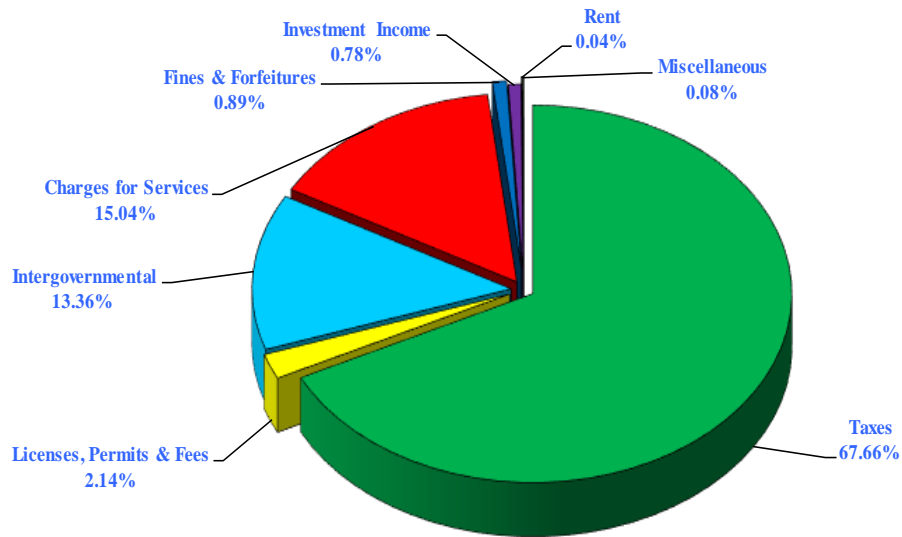


<b>FUNCTION</b>	<b>FY 2018 BUDGET</b>	<b>FY 2019 BUDGET</b>	<b>FY 2020 BUDGET</b>	<b>FY 2021 BUDGET</b>	<b>FY 2022 BUDGET</b>	<b>21/22 +/-</b>
General Government	153	153	152	148	148	-
Public Safety	392	409	413	413	416	3
Public Works	87	87	87	88	89	1
Health & Welfare	9	9	10	9	9	-
Culture & Recreation	68	65	64	65	64	(1)
Transportation	3	3	3	3	3	-
Economic Development	3	3	3	3	4	1
Intergovernmental	1	1	1	1	1	-
	<b>716</b>	<b>730</b>	<b>733</b>	<b>730</b>	<b>734</b>	<b>4</b>

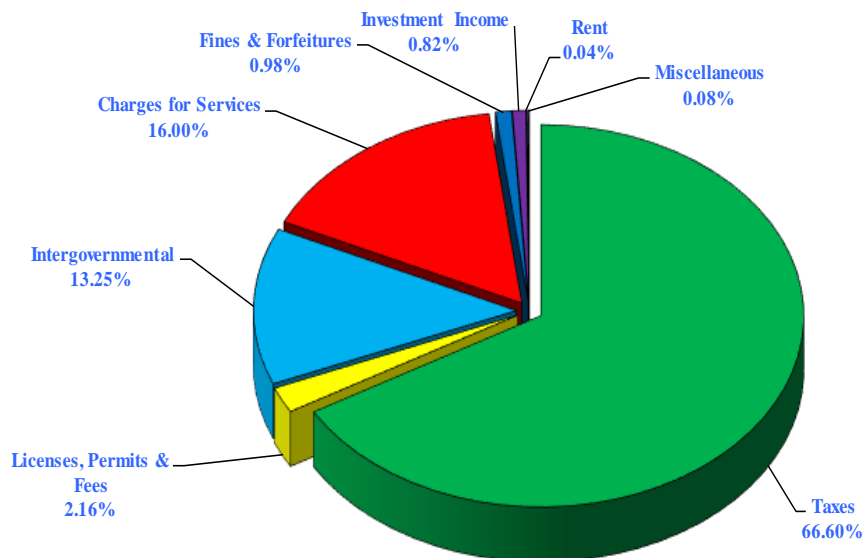
GENERAL FUND	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 BUDGET
<b>REVENUES</b>				
Taxes	\$ 29,532,596	\$ 31,171,279	\$ 30,599,002	\$ 32,526,917
Licenses, Permits & Fees	1,008,126	1,017,753	991,000	1,028,000
Intergovernmental	5,784,774	6,065,771	6,086,624	6,423,022
Charges for Services	7,744,239	7,730,316	7,350,723	7,228,232
Fines & Forfeitures	460,218	421,869	450,750	425,750
Investment Income	886,289	716,433	377,247	377,247
Rent	19,200	19,200	19,200	19,200
Contributions	41,296	72,834	35,000	10,000
Miscellaneous	602,823	232,494	35,000	36,320
	46,079,561	47,447,949	45,944,546	48,074,688
<b>EXPENDITURES</b>				
General Government	12,477,575	12,100,823	12,627,097	12,953,656
Public Safety	20,580,027	21,686,743	22,691,283	23,344,509
Public Works	5,348,163	5,331,797	6,535,273	6,942,470
Health & Welfare	780,941	830,490	791,658	774,114
Culture & Recreation	663,142	608,383	770,785	746,158
Economic Development	59,529	141,270	-	-
Intergovernmental	450,394	421,265	433,386	447,032
Other	316,092	321,254	361,101	609,480
Capital Outlay	1,478,871	2,375,263	2,091,103	2,100,948
	42,154,734	43,817,288	46,301,686	47,918,367
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>3,924,827</b>	<b>3,630,661</b>	<b>(357,140)</b>	<b>156,321</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer In (Out)	(900,131)	3,084,312	(1,156,928)	(1,476,419)
Sale of Fixed Assets	74,592	460,181	25,000	25,000
Budgeted Fund Balance	-	-	1,489,068	1,295,098
	(825,539)	3,544,493	357,140	(156,321)
<b>REVENUES &amp; OTHER FINANCING OVER (UNDER) EXPENDITURES</b>	<b>\$ 3,099,288</b>	<b>\$ 7,175,154</b>	<b>\$ -</b>	<b>\$ -</b>
Beginning Fund Balance	\$ 27,622,249	\$ 30,721,537	\$ 37,896,691	\$ 36,407,623
Ending Fund Balance, June 30	\$ 30,721,537	\$ 37,896,691	\$ 36,407,623	\$ 35,112,525

# "WHERE THE MONEY COMES FROM"

## FISCAL YEAR 2022



## FISCAL YEAR 2021





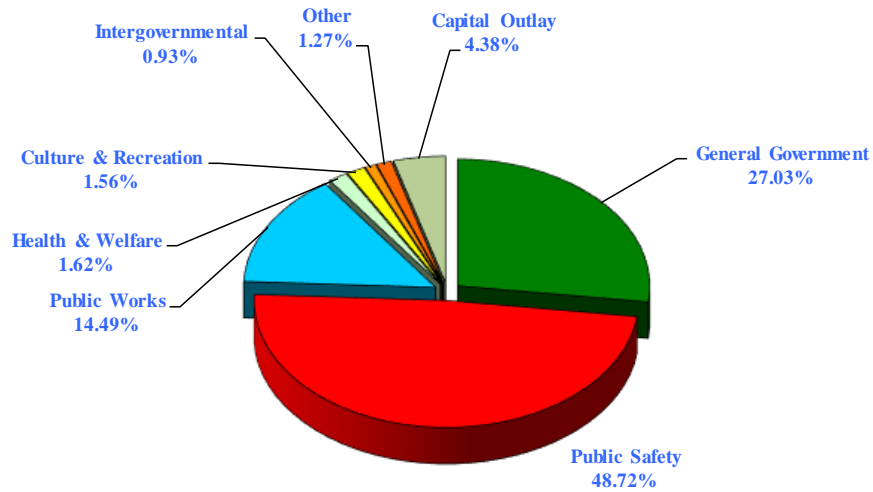
SOURCE OF REVENUE	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 BUDGET	% CHANGE 21-22
<b>TAXES</b>					
Taxes	\$ 29,124,051	\$ 30,854,174	\$ 30,190,457	\$ 32,202,977	6.7%
Merchant Inventory	123,940	123,940	123,940	123,940	0.0%
F.I.L.O.T./ Motor Carrier	284,605	193,165	284,605	200,000	-29.7%
	<b>29,532,596</b>	<b>31,171,279</b>	<b>30,599,002</b>	<b>32,526,917</b>	<b>6.3%</b>
<b>LICENSES, PERMITS &amp; FEES</b>					
Septic Tank Fees	3,248	3,275	3,500	-	-100.0%
Building Permits	510,461	502,676	493,000	518,000	5.1%
Mobile Home Licenses	35,091	42,810	32,500	40,000	23.1%
Coroner Fees	11,535	12,750	12,000	15,000	25.0%
Cable TV Franchise	447,791	456,242	450,000	455,000	1.1%
	<b>1,008,126</b>	<b>1,017,753</b>	<b>991,000</b>	<b>1,028,000</b>	<b>3.7%</b>
<b>INTERGOVERNMENTAL</b>					
State Aid to Subdivision	4,589,777	4,793,283	5,052,440	5,182,242	2.6%
School Resource Officers	536,000	536,000	536,000	536,000	0.0%
Tax Discount	819	905	700	700	0.0%
State Comptroller General	7,875	7,875	7,875	7,875	0.0%
State Election Commission	11,124	12,062	10,500	10,500	0.0%
Election Reimbursement	65,672	186,722	81,910	251,343	206.9%
Pollution Control Rebate	5,916	3,612	7,500	7,500	0.0%
Litter Control Agreement	21,116	11,664	17,500	17,500	0.0%
Veterans Affairs	5,371	5,478	4,948	4,948	0.0%
Federal Financial Assistance	53,791	30,447	26,000	26,000	0.0%
Sheriff Reimbursement	21,218	17,492	20,000	20,000	0.0%
Grants - Other	216,050	189,374	25,015	37,758	50.9%
Solicitors Reimbursement	250,045	270,857	296,236	320,656	8.2%
	<b>5,784,774</b>	<b>6,065,771</b>	<b>6,086,624</b>	<b>6,423,022</b>	<b>5.5%</b>
<b>CHARGES FOR SERVICES</b>					
Delinquent Collection Cost	199,985	189,290	80,000	80,000	0.0%
Planning Sales	6,896	6,461	7,400	7,400	0.0%
Register of Deeds Fees	1,087,404	1,230,236	975,000	975,000	0.0%
Judge of Probate Fees	227,326	285,856	200,000	225,000	12.5%
Marriage Ceremony Fees	3,975	3,450	4,500	4,000	-11.1%
Family Court Fees	243,249	200,044	240,000	200,000	-16.7%
Worthless Check	1,173	902	1,000	-	-100.0%
Sheriff Fees	13,241	7,947	12,000	7,500	-37.5%
Extra Duty Reimbursement	62,983	38,664	40,000	40,000	0.0%
E.M.S. Fees	3,742,180	3,647,008	3,750,000	3,650,000	-2.7%
Landfill User Fees	1,112,595	1,069,889	1,005,000	1,005,000	0.0%

[Table of Content](#)

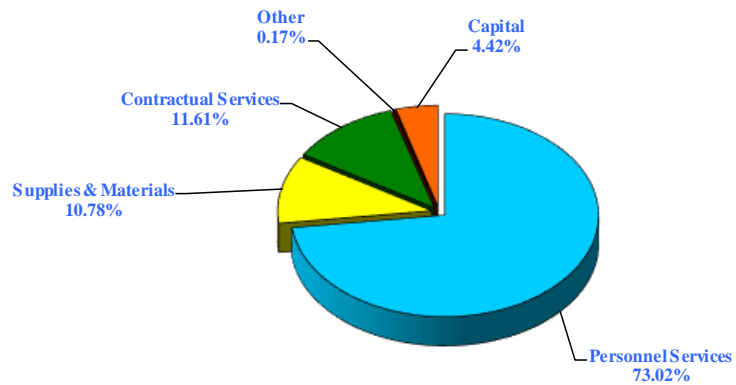
SOURCE OF REVENUE	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 BUDGET	% CHANGE 21-22
<b>CHARGES FOR SERVICES, continued</b>					
Sale of Recyclables	\$ 378,847	\$ 313,238	\$ 300,000	\$ 300,000	0.0%
Vehicle Maintenance Service	3,225	2,755	1,250	1,250	0.0%
Storm Water	110,558	155,679	165,000	165,000	0.0%
Commerce Park	62,783	61,658	62,783	62,783	0.0%
Mile Creek Park	347,612	375,851	365,320	365,320	0.0%
Animal Shelter	16,412	14,403	15,000	15,000	0.0%
Data Processing Fees	117,089	119,255	119,470	119,479	0.0%
Sale of Materials & Supplies	1,931	454	2,000	500	-75.0%
Housing of Prisoners	4,775	7,276	5,000	5,000	0.0%
	<b>7,744,239</b>	<b>7,730,316</b>	<b>7,350,723</b>	<b>7,228,232</b>	<b>-1.7%</b>
<b>FINES &amp; FORFEITURES</b>					
Magistrate Fines	339,737	307,720	325,000	300,000	-7.7%
Clerk of Court Fines	119,842	113,676	125,000	125,000	0.0%
Restitution	639	473	750	750	0.0%
	<b>460,218</b>	<b>421,869</b>	<b>450,750</b>	<b>425,750</b>	<b>-5.5%</b>
<b>INVESTMENT INCOME</b>					
Interest on Investments	841,595	677,122	343,520	343,520	0.0%
Interest on Fire Loans	44,694	39,311	33,727	33,727	0.0%
	<b>886,289</b>	<b>716,433</b>	<b>377,247</b>	<b>377,247</b>	<b>0.0%</b>
<b>RENT</b>					
Rent from Property	19,200	19,200	19,200	19,200	0.0%
	<b>19,200</b>	<b>19,200</b>	<b>19,200</b>	<b>19,200</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
E.M.S. Donations	1,000	595	-	-	0.0%
Donations	40,296	72,239	35,000	10,000	-71.4%
	<b>41,296</b>	<b>72,834</b>	<b>35,000</b>	<b>10,000</b>	<b>-71.4%</b>
<b>MISCELLANEOUS</b>					
Returned Check Fee	900	745	800	800	0.0%
Other Revenue	80,922	38,443	20,000	20,000	0.0%
Pay Phone Commission	12,535	8,038	12,000	1,320	-89.0%
Vending Machine Commission	1,162	1,394	1,200	1,200	0.0%
Insurance Reimbursement	10,349	100,513	-	-	0.0%
F.O.I.A. Request	891	737	1,000	1,000	0.0%
Rebate	-	-	-	12,000	0.0%
Escheatment	496,064	82,624	-	-	0.0%
	<b>602,823</b>	<b>232,494</b>	<b>35,000</b>	<b>36,320</b>	<b>3.8%</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 46,079,561</b>	<b>\$ 47,447,949</b>	<b>\$ 45,944,546</b>	<b>\$ 48,074,688</b>	<b>4.6%</b>

## "WHERE THE MONEY GOES"

### EXPENDITURES BY FUNCTION



### EXPENDITURES BY CATEGORY

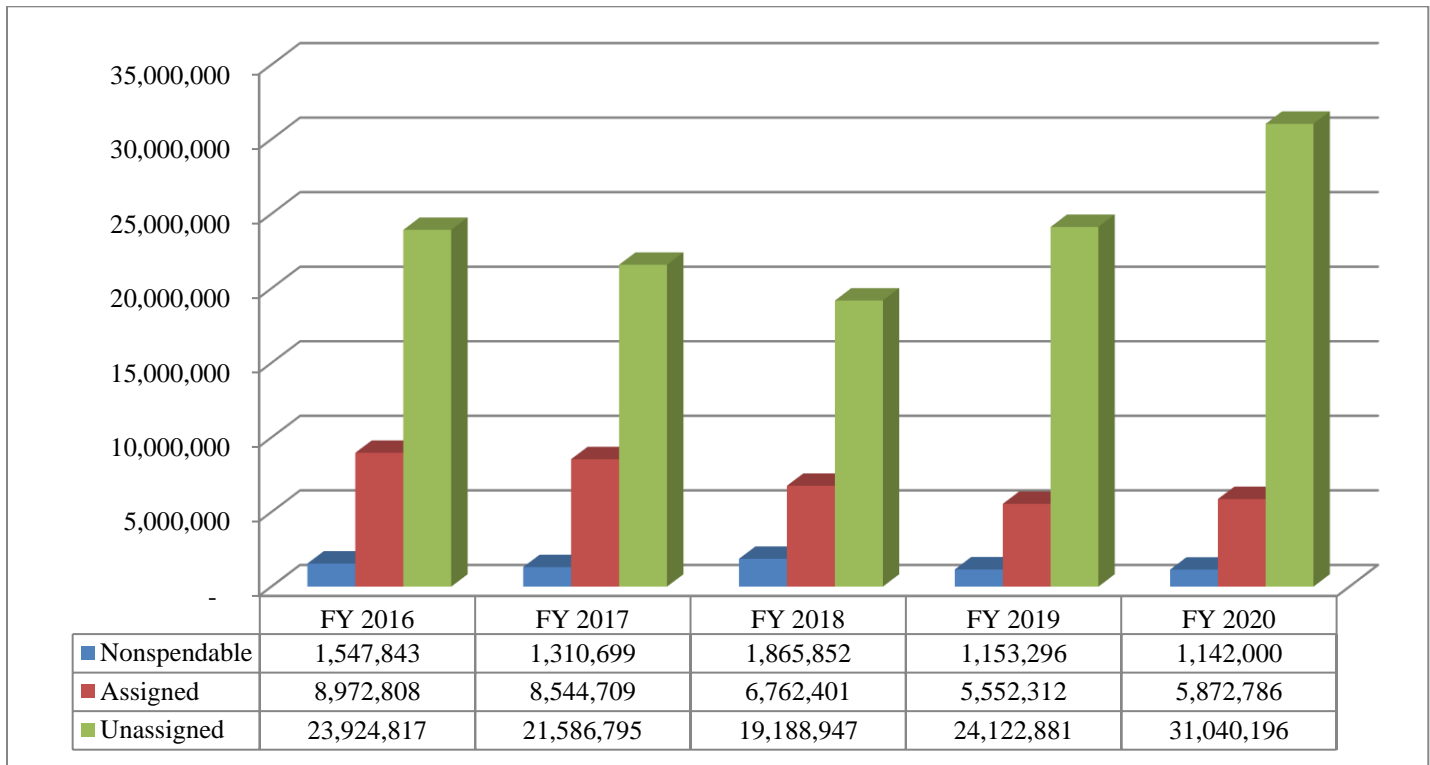


DEPARTMENT	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 BUDGET	% CHANGE 21-22
<b>GENERAL GOVERNMENT</b>					
Council	\$ 242,035	\$ 253,759	\$ 264,827	\$ 277,413	4.8%
Attorney	295,258	157,152	50,000	50,000	0.0%
State Solicitor	1,010,665	1,049,670	1,107,820	1,142,148	3.1%
Public Defender	275,309	261,833	294,350	303,192	3.0%
Probate Court	380,975	386,630	404,224	433,228	7.2%
Register of Deeds	271,450	306,057	317,154	280,819	-11.5%
Clerk of Court	764,442	733,611	788,953	796,934	1.0%
Administrator	310,525	319,542	338,693	302,485	-10.7%
Purchasing	76,866	75,537	77,860	70,284	-9.7%
Finance	561,689	535,654	597,531	624,606	4.5%
Building Maintenance	2,570,351	2,106,535	2,173,492	2,190,791	0.8%
Human Resources	238,104	222,603	238,320	319,615	34.1%
Delinquent Tax	245,596	249,383	212,305	196,175	-7.6%
Risk Manager	91,131	91,306	92,060	96,398	4.7%
Circuit Judge *	685	303	750	312	-58.4%
Treasurer	500,418	512,086	527,119	530,909	0.7%
Auditor	393,593	403,845	428,509	417,470	-2.6%
Tax Assessor	938,229	864,143	1,010,215	1,035,699	2.5%
Board of Appeals *	400	1,200	2,500	2,500	0.0%
GIS Mapping	387,389	404,936	404,793	415,086	2.5%
Registration & Elections	320,698	410,464	393,920	529,688	34.5%
Planning Commission	236,645	218,811	238,322	245,486	3.0%
Information Systems	923,346	1,043,665	1,080,334	1,033,539	-4.3%
Magistrate Court	745,847	743,197	761,913	783,067	2.8%
Vehicle Maintenance	686,617	673,836	743,254	800,492	7.7%
Public Relations	9,312	75,065	77,879	75,320	-3.3%
	<b>12,477,575</b>	<b>12,100,823</b>	<b>12,627,097</b>	<b>12,953,656</b>	<b>2.6%</b>
<b>PUBLIC SAFETY</b>					
Building Codes	383,035	320,661	488,011	639,519	31.0%
Sheriff's Office	12,342,991	14,661,269	15,364,286	15,655,856	1.9%
Emergency Management	363,901	345,088	358,944	318,656	-11.2%
Rescue Squad	-	-	-	44,207	
Coroner	288,589	305,155	321,784	372,648	15.8%
Prison	1,199,884	-	-	-	0.0%
Emergency Medical Services	5,998,468	6,051,711	6,155,318	6,309,873	2.5%
Fire Department	3,159	2,859	2,940	3,750	27.6%
	<b>20,580,027</b>	<b>21,686,743</b>	<b>22,691,283</b>	<b>23,344,509</b>	<b>2.9%</b>
<b>PUBLIC WORKS</b>					
Roads & Bridges	2,044,895	1,969,820	2,401,576	2,413,854	0.5%
Engineering	118,051	51,255	86,964	95,631	10.0%
Solid Waste	3,185,217	3,310,722	4,046,733	4,432,985	9.5%
	<b>5,348,163</b>	<b>5,331,797</b>	<b>6,535,273</b>	<b>6,942,470</b>	<b>6.2%</b>



DEPARTMENT	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 BUDGET	% CHANGE 21-22
<b>HEALTH &amp; WELFARE</b>					
Storm Water	\$ 269,038	\$ 267,769	\$ 195,646	\$ 198,086	1.2%
Health Department *	18,851	18,676	23,979	23,806	-0.7%
Animal Shelter	316,111	352,178	406,838	387,161	-4.8%
Veterans Affairs	146,941	141,867	165,195	165,061	-0.1%
Water Authority	30,000	50,000	-	-	0.0%
	<b>780,941</b>	<b>830,490</b>	<b>791,658</b>	<b>774,114</b>	<b>-2.2%</b>
<b>CULTURE &amp; RECREATION</b>					
Museum	146,047	83,177	87,735	89,792	2.3%
Hagood Mill	90,712	104,000	104,000	78,000	-25.0%
Tourism	87,200	54,109	61,525	61,305	0.0%
Performing Art Center	-	-	15,300	15,420	0.0%
Mile Creek Park	339,183	367,097	502,225	501,641	-0.1%
	<b>663,142</b>	<b>608,383</b>	<b>770,785</b>	<b>746,158</b>	<b>-3.2%</b>
<b>ECONOMIC DEVELOPMENT</b>					
Economic Development	59,529	141,270	-	-	-
	<b>59,529</b>	<b>141,270</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>INTERGOVERNMENTAL</b>					
Legislative Delegation	21,291	21,970	23,868	24,651	3.3%
Social Services *	52,003	45,749	54,906	55,022	0.2%
Mental Health *	-	-	-	20,000	0.0%
Medical Indigent *	192,986	191,313	195,000	195,000	0.0%
Appalachian COG *	61,631	61,631	61,631	61,631	0.0%
Clemson Extension *	74,336	73,895	75,030	74,978	-0.1%
Soil & Water Conservation *	48,147	26,707	22,951	15,750	-31.4%
	<b>450,394</b>	<b>421,265</b>	<b>433,386</b>	<b>447,032</b>	<b>3.1%</b>
<b>OTHER</b>					
Contingency *	17,101	31,864	50,000	319,579	539.2%
Workers Compensation	-	-	35,000	-	0.0%
South Carolina Association Dues *	19,025	19,025	19,025	19,025	0.0%
Bank Charges	26,457	14,424	22,000	22,000	0.0%
Fringe Benefits *	-	-	5,000	5,000	0.0%
Retiree Health Insurance	253,509	255,941	230,076	243,876	6.0%
	<b>316,092</b>	<b>321,254</b>	<b>361,101</b>	<b>609,480</b>	<b>68.8%</b>
<b>CAPITAL</b>					
Departmental Capital	1,478,871	2,360,001	2,091,103	2,100,948	0.5%
	<b>1,478,871</b>	<b>2,360,001</b>	<b>2,091,103</b>	<b>2,100,948</b>	<b>0.5%</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 42,154,734</b>	<b>\$ 43,802,026</b>	<b>\$ 46,301,686</b>	<b>\$ 47,918,367</b>	<b>3.5%</b>

## 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.

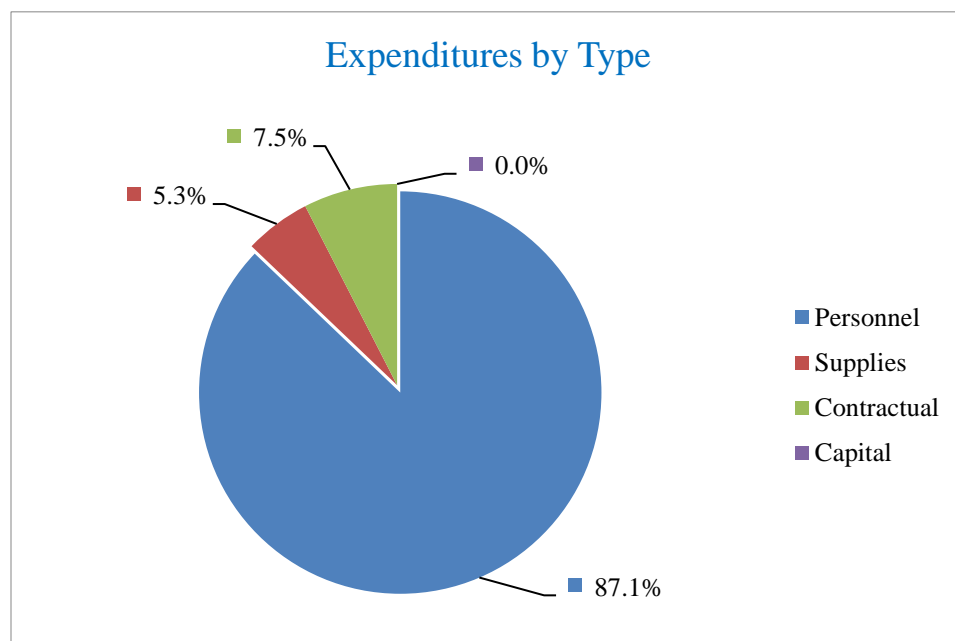
### FY 2022 Budget Highlights

No significant changes for the FY 2022 budget.

### Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 21-22 BUDGET	DOLLAR CHANGE
PERSONNEL	\$ 216,181	\$ 221,354	\$ 241,612	\$ 20,258
SUPPLIES	15,622	15,029	14,809	(220)
CONTRACTUAL	21,956	28,444	20,992	(7,452)
CAPITAL	-	-	-	-
<b>Sub Total</b>	<b>\$ 253,759</b>	<b>\$ 264,827</b>	<b>\$ 277,413</b>	<b>\$ 12,586</b>

DESCRIPTION	FY 19-20 BUDGET	FY 20-21 BUDGET	FY 21-22 BUDGET	COUNT CHANGE
FULL TIME	7	7	7	0
PART TIME	0	0	0	0
<b>Sub Total</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>0</b>



## 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.

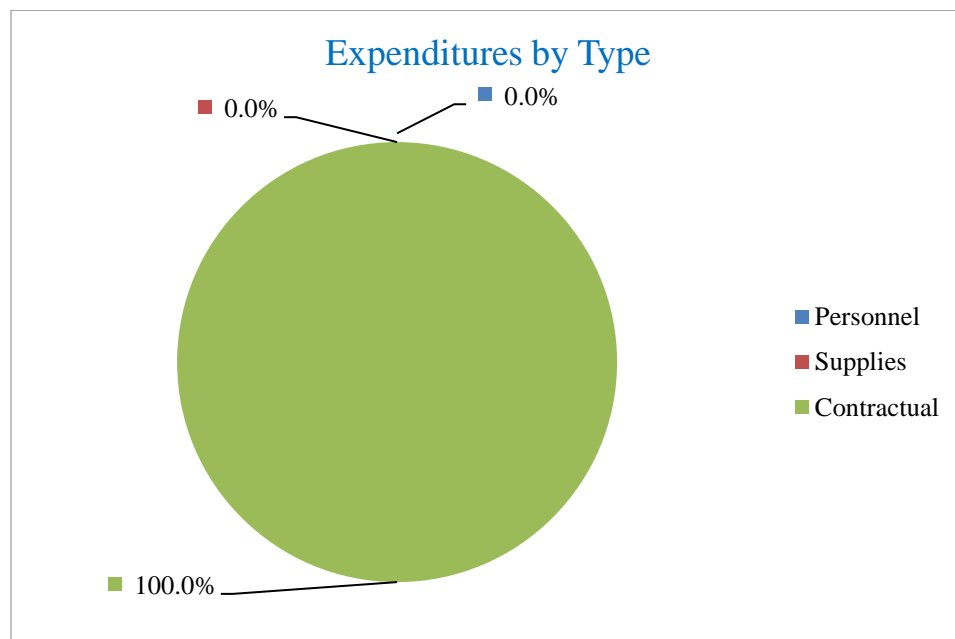
### FY 2022 Budget Highlights

No significant changes for the FY 2022 budget.

### Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 21-22 BUDGET	DOLLAR CHANGE
PERSONNEL	\$ 54,070	\$ -	\$ -	\$ -
SUPPLIES	1,110	-	-	-
CONTRACTUAL	101,972	50,000	50,000	-
<b>Sub Total</b>	<b>\$ 157,152</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ -</b>

DESCRIPTION	FY 19-20 BUDGET	FY 20-21 BUDGET	FY 21-22 BUDGET	COUNT CHANGE
FULL TIME	1	0	0	0
PART TIME	0	0	0	0
<b>Sub Total</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>





## 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.

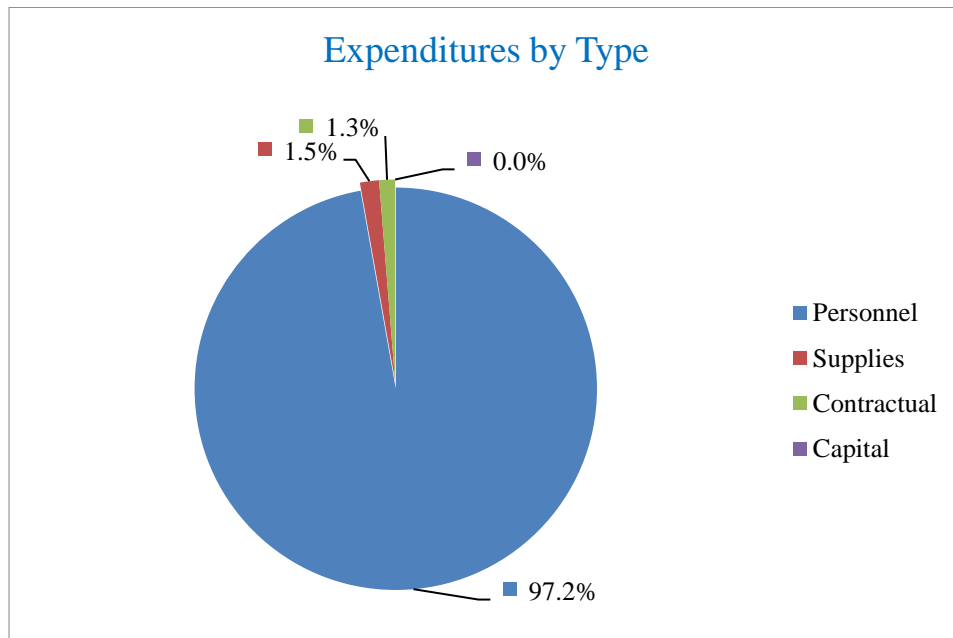
### FY 2022 Budget Highlights

No significant changes for the FY 2022 budget.

### Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 21-22 BUDGET	DOLLAR CHANGE
PERSONNEL	\$ 1,023,940	\$ 1,077,026	\$ 1,109,864	\$ 32,838
SUPPLIES	12,686	17,875	17,660	(215)
CONTRACTUAL	13,044	12,919	14,624	1,705
CAPITAL	-	-	-	-
<b>Sub Total</b>	<b>\$ 1,049,670</b>	<b>\$ 1,107,820</b>	<b>\$ 1,142,148</b>	<b>\$ 34,328</b>

DESCRIPTION	FY 19-20 BUDGET	FY 20-21 BUDGET	FY 21-22 BUDGET	COUNT CHANGE
FULL TIME	12	13	13	0
PART TIME	0	0	0	0
<b>Sub Total</b>	<b>12</b>	<b>13</b>	<b>13</b>	<b>0</b>



## 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.

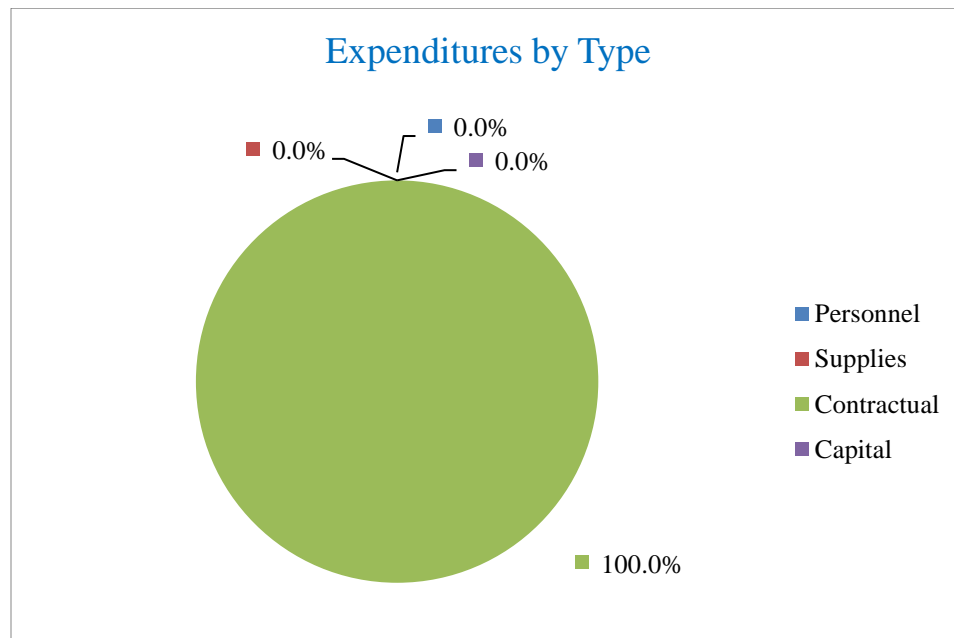
### FY 2022 Budget Highlights

No significant changes for the FY 2022 budget.

### Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 21-22 BUDGET	DOLLAR CHANGE
PERSONNEL	\$ 233,390	\$ -	\$ -	\$ -
SUPPLIES	5,650	-	-	-
CONTRACTUAL	22,792	294,350	303,192	8,842
CAPITAL	-	-	-	-
<b>Sub Total</b>	<b>\$ 261,832</b>	<b>\$ 294,350</b>	<b>\$ 303,192</b>	<b>\$ 8,842</b>

DESCRIPTION	FY 19-20 BUDGET	FY 20-21 BUDGET	FY 21-22 BUDGET	COUNT CHANGE
FULL TIME	3	0	0	0
PART TIME	0	0	0	0
<b>Sub Total</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>



[Table of Content](#)

## 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.

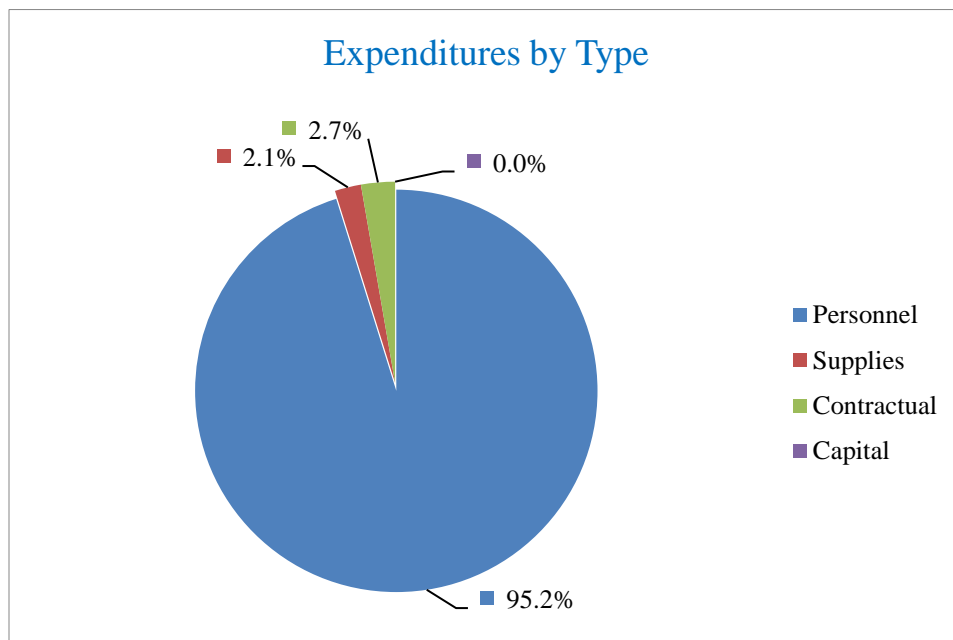
### FY 2022 Budget Highlights

A part time position was upgraded to a full time position.

### Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 21-22 BUDGET	DOLLAR CHANGE
PERSONNEL	\$ 367,895	\$ 379,501	\$ 412,262	\$ 32,761
SUPPLIES	8,574	13,609	9,159	(4,450)
CONTRACTUAL	10,161	11,114	11,807	693
CAPITAL	8,529	-	-	-
<b>Sub Total</b>	<b>\$ 395,159</b>	<b>\$ 404,224</b>	<b>\$ 433,228</b>	<b>\$ 29,004</b>

DESCRIPTION	FY 19-20 BUDGET	FY 20-21 BUDGET	FY 21-22 BUDGET	COUNT CHANGE
FULL TIME	5	5	6	1
PART TIME	1	1	0	-1
<b>Sub Total</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>0</b>



## 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.

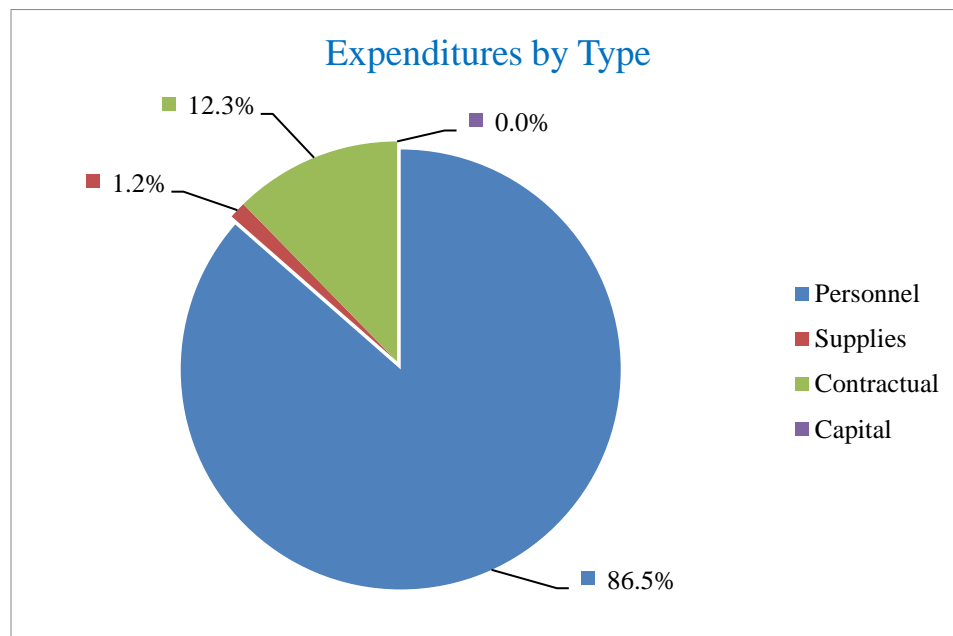
### FY 2022 Budget Highlights

No significant changes for the FY 2022 budget.

### Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 21-22 BUDGET	DOLLAR CHANGE
PERSONNEL	\$ 219,150	\$ 238,409	\$ 242,508	\$ 4,099
SUPPLIES	52,730	44,291	3,485	(40,806)
CONTRACTUAL	34,177	34,454	34,826	372
CAPITAL	-	5,710	-	(5,710)
<b>Sub Total</b>	<b>\$ 306,057</b>	<b>\$ 322,864</b>	<b>\$ 280,819</b>	<b>\$ (42,045)</b>

DESCRIPTION	FY 19-20 BUDGET	FY 20-21 BUDGET	FY 21-22 BUDGET	COUNT CHANGE
FULL TIME	4	4	4	0
PART TIME	0	0	0	0
<b>Sub Total</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>0</b>





## Clerk of Court

### Mission

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

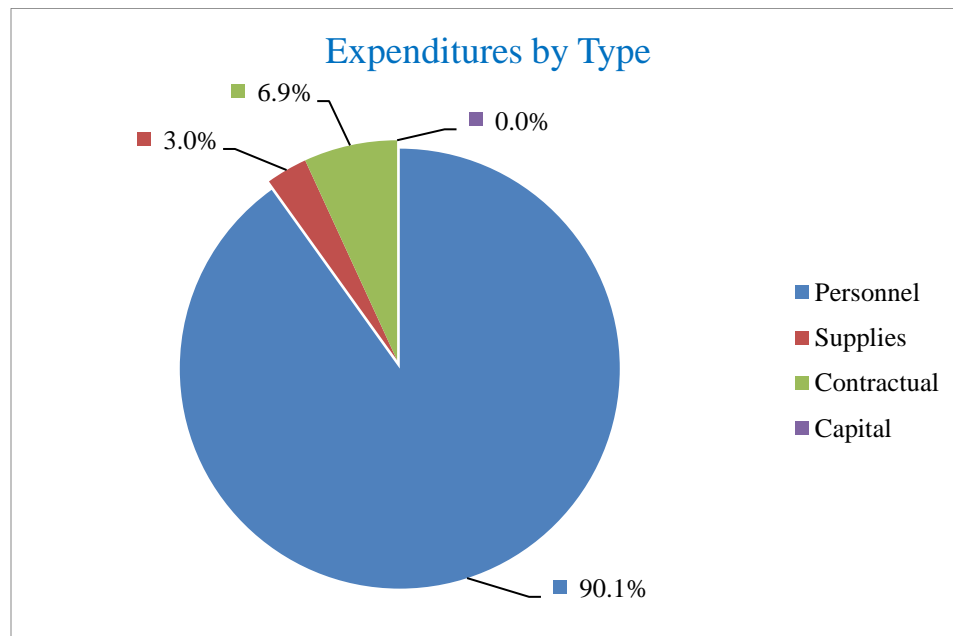
### FY 2022 Budget Highlights

No significant changes for the FY 2022 budget.

### Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 21-22 BUDGET	DOLLAR CHANGE
PERSONNEL	\$ 659,210	\$ 697,240	\$ 717,490	\$ 20,250
SUPPLIES	21,104	29,880	24,385	(5,495)
CONTRACTUAL	54,297	61,833	55,059	(6,774)
CAPITAL	-	-	-	-
<b>Sub Total</b>	<b>\$ 734,611</b>	<b>\$ 788,953</b>	<b>\$ 796,934</b>	<b>\$ 7,981</b>

DESCRIPTION	FY 19-20 BUDGET	FY 20-21 BUDGET	FY 21-22 BUDGET	COUNT CHANGE
FULL TIME	14	14	14	0
PART TIME	9	9	9	0
<b>Sub Total</b>	<b>23</b>	<b>23</b>	<b>23</b>	<b>0</b>



## 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.

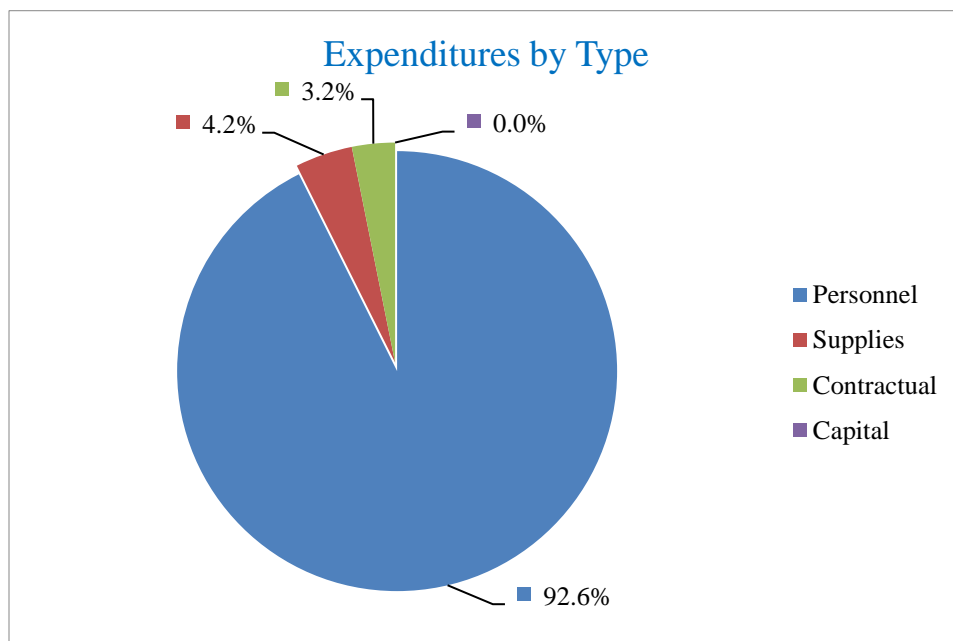
### FY 2022 Budget Highlights

A position in the Administration was moved to the Human Resources Department to better reflect the duties of the position.

### Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 21-22 BUDGET	DOLLAR CHANGE
PERSONNEL	\$ 299,923	\$ 312,330	\$ 280,254	\$ (32,076)
SUPPLIES	8,482	17,292	12,706	(4,586)
CONTRACTUAL	11,137	9,071	9,525	454
CAPITAL	-	5,098	-	(5,098)
<b>Sub Total</b>	<b>\$ 319,542</b>	<b>\$ 343,791</b>	<b>\$ 302,485</b>	<b>\$ (41,306)</b>

DESCRIPTION	FY 19-20 BUDGET	FY 20-21 BUDGET	FY 21-22 BUDGET	COUNT CHANGE
FULL TIME	3	3	2	(1)
PART TIME	0	0	0	0
<b>Sub Total</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>(1)</b>



## 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.

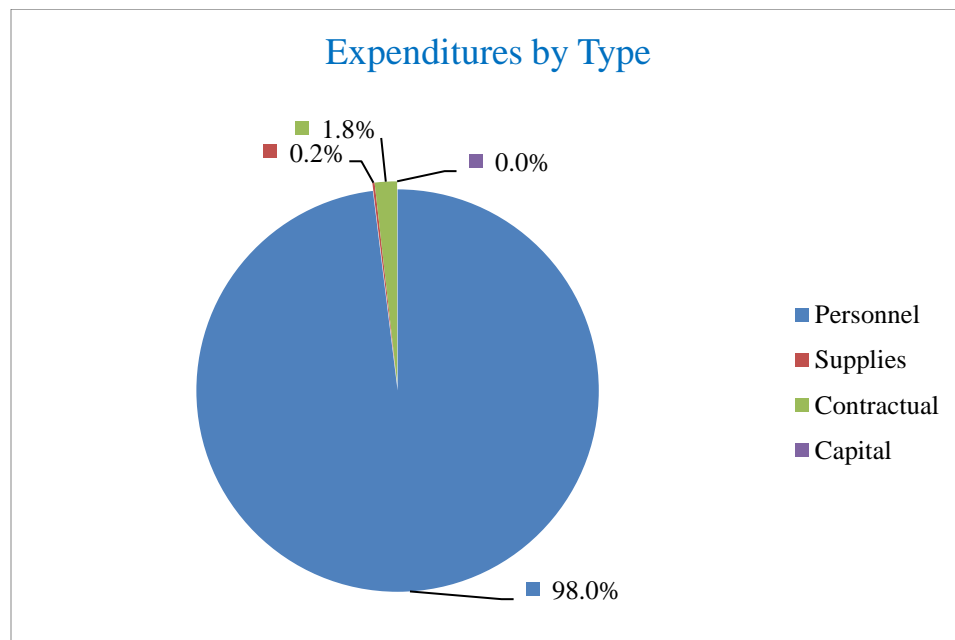
### FY 2022 Budget Highlights

No significant changes for the FY 2022 budget.

### Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 21-22 BUDGET	DOLLAR CHANGE
PERSONNEL	\$ 74,079	\$ 76,291	\$ 68,894	\$ (7,397)
SUPPLIES	215	325	125	(200)
CONTRACTUAL	1,243	1,244	1,265	21
CAPITAL	-	-	-	-
<b>Sub Total</b>	<b>\$ 75,537</b>	<b>\$ 77,860</b>	<b>\$ 70,284</b>	<b>\$ (7,576)</b>

DESCRIPTION	FY 19-20 BUDGET	FY 20-21 BUDGET	FY 21-22 BUDGET	COUNT CHANGE
FULL TIME	1	1	1	0
PART TIME	1	0	0	0
<b>Sub Total</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>0</b>



## 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.

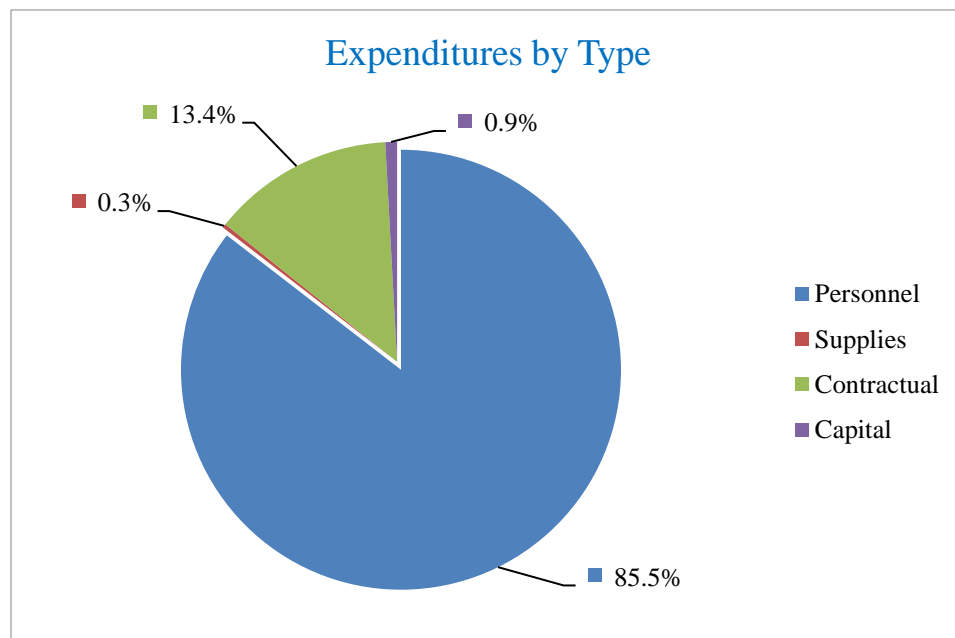
### FY 2022 Budget Highlights

A copier in the Finance Department is due for replacement.

### Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 21-22 BUDGET	DOLLAR CHANGE
PERSONNEL	\$ 442,263	\$ 497,109	\$ 529,364	\$ 32,255
SUPPLIES	9,368	12,470	11,795	(675)
CONTRACTUAL	84,023	87,952	83,447	(4,505)
CAPITAL	-	-	5,352	5,352
<b>Sub Total</b>	<b>\$ 535,654</b>	<b>\$ 597,531</b>	<b>\$ 629,958</b>	<b>\$ 32,427</b>

DESCRIPTION	FY 19-20 BUDGET	FY 20-21 BUDGET	FY 21-22 BUDGET	COUNT CHANGE
FULL TIME	6	6	6	0
PART TIME	0	0	0	0
<b>Sub Total</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>0</b>



## 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.

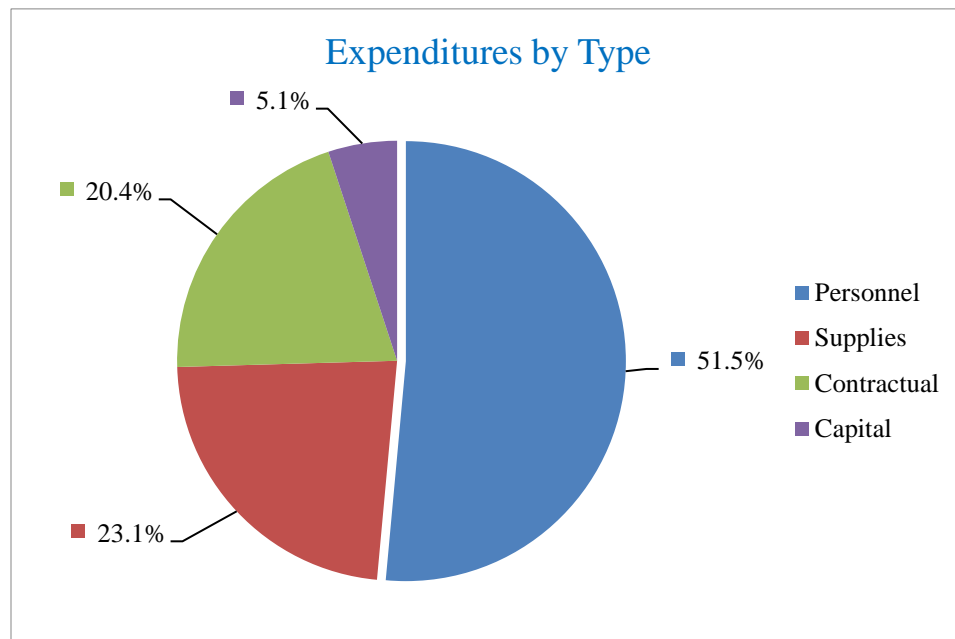
### FY 2022 Budget Highlights

A van and truck are due for replacement in FY 2022

### Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 21-22 BUDGET	DOLLAR CHANGE
PERSONNEL	\$ 1,070,979	\$ 1,166,853	\$ 1,185,266	\$ 18,413
SUPPLIES	586,410	529,345	533,895	4,550
CONTRACTUAL	449,147	477,294	471,630	(5,664)
CAPITAL	8,292	107,999	117,000	9,001
<b>Sub Total</b>	<b>\$ 2,114,828</b>	<b>\$ 2,281,491</b>	<b>\$ 2,307,791</b>	<b>\$ 26,300</b>

DESCRIPTION	FY 19-20 BUDGET	FY 20-21 BUDGET	FY 21-22 BUDGET	COUNT CHANGE
FULL TIME	21	19	19	0
PART TIME	0	1	1	0
<b>Sub Total</b>	<b>21</b>	<b>20</b>	<b>20</b>	<b>0</b>





## 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.

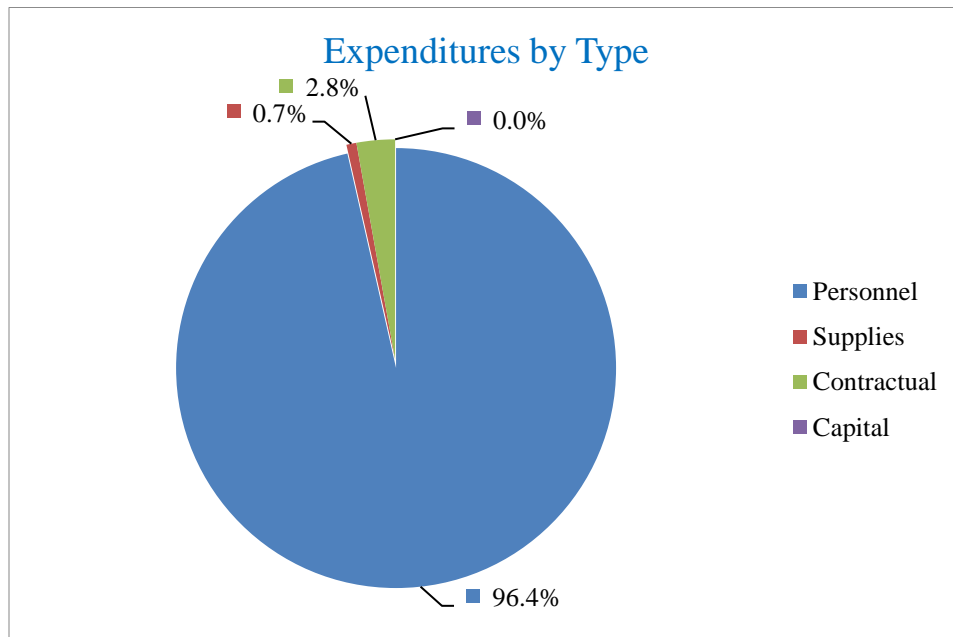
### FY 2022 Budget Highlights

A position in the Administration was moved to the Human Resources Department to better reflect the duties of the position.

### Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 21-22 BUDGET	DOLLAR CHANGE
PERSONNEL	\$ 212,717	\$ 228,285	\$ 308,462	\$ 80,177
SUPPLIES	884	2,570	2,312	(258)
CONTRACTUAL	9,001	7,465	8,841	1,376
CAPITAL	-	-	-	-
<b>Sub Total</b>	<b>\$ 222,602</b>	<b>\$ 238,320</b>	<b>\$ 319,615</b>	<b>\$ 81,295</b>

DESCRIPTION	FY 19-20 BUDGET	FY 20-21 BUDGET	FY 21-22 BUDGET	COUNT CHANGE
FULL TIME	2	2	3	1
PART TIME	0	0	0	0
<b>Sub Total</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>1</b>



## 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.

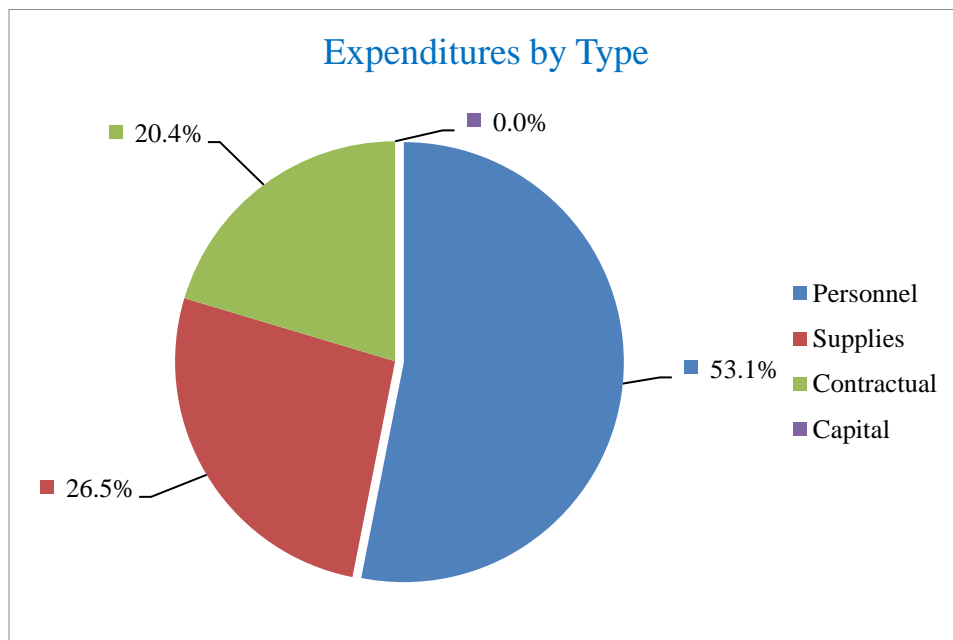
### FY 2022 Budget Highlights

No significant changes for the FY 2022 budget.

### Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 21-22 BUDGET	DOLLAR CHANGE
PERSONNEL	\$ 90,128	\$ 117,972	\$ 103,758	\$ (14,214)
SUPPLIES	48,357	53,225	52,280	(945)
CONTRACTUAL	110,897	41,108	40,137	(971)
CAPITAL	-	-	-	-
<b>Sub Total</b>	<b>\$ 249,382</b>	<b>\$ 212,305</b>	<b>\$ 196,175</b>	<b>\$ (16,130)</b>

DESCRIPTION	FY 19-20 BUDGET	FY 20-21 BUDGET	FY 21-22 BUDGET	COUNT CHANGE
FULL TIME	3	2	2	0
PART TIME	0	0	0	0
<b>Sub Total</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>0</b>



## 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.

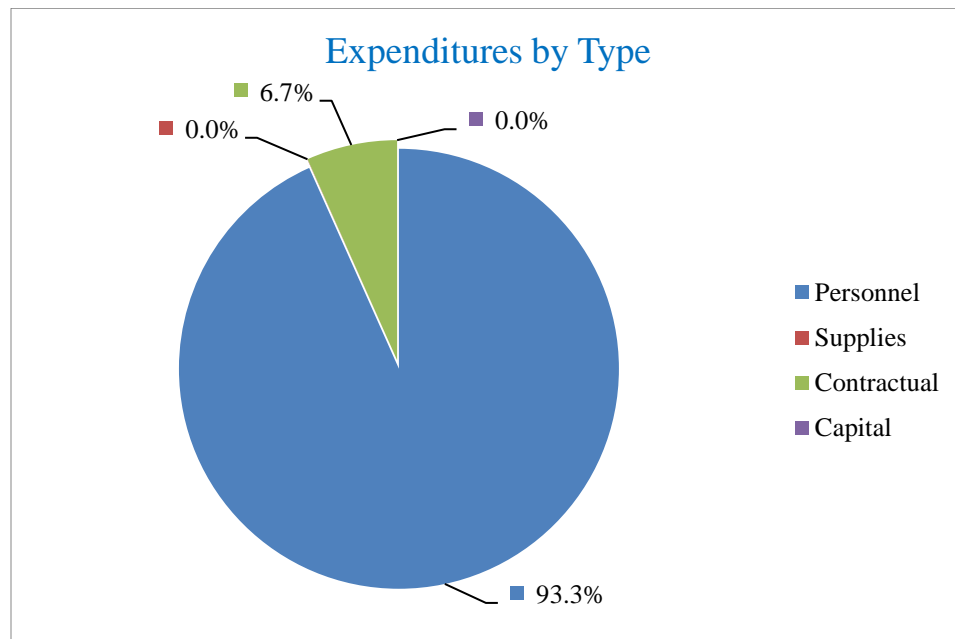
### FY 2022 Budget Highlights

No significant changes for the FY 2022 budget.

### Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 21-22 BUDGET	DOLLAR CHANGE
PERSONNEL	\$ 81,237	\$ 84,168	\$ 89,900	\$ 5,732
SUPPLIES	917	420	20	(400)
CONTRACTUAL	9,152	7,472	6,478	(994)
CAPITAL	-	-	-	-
<b>Sub Total</b>	<b>\$ 91,306</b>	<b>\$ 92,060</b>	<b>\$ 96,398</b>	<b>\$ 4,338</b>

DESCRIPTION	FY 19-20 BUDGET	FY 20-21 BUDGET	FY 21-22 BUDGET	COUNT CHANGE
FULL TIME	1	1	1	0
PART TIME	0	0	0	0
<b>Sub Total</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>



## Treasurer

### Mission

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

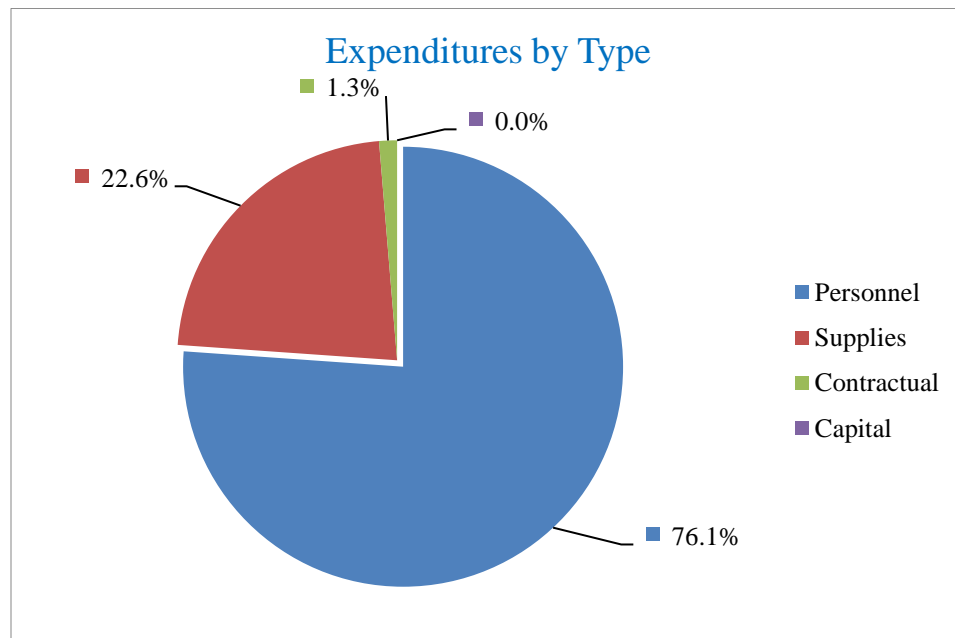
### FY 2022 Budget Highlights

No significant changes for the FY 2022 budget.

### Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 21-22 BUDGET	DOLLAR CHANGE
PERSONNEL	\$ 384,813	\$ 397,196	\$ 403,293	\$ 6,097
SUPPLIES	119,654	122,687	120,600	(2,087)
CONTRACTUAL	7,618	7,236	7,016	(220)
CAPITAL	-	-	-	-
<b>Sub Total</b>	<b>\$ 512,085</b>	<b>\$ 527,119</b>	<b>\$ 530,909</b>	<b>\$ 3,790</b>

DESCRIPTION	FY 19-20 BUDGET	FY 20-21 BUDGET	FY 21-22 BUDGET	COUNT CHANGE
FULL TIME	6	6	6	0
PART TIME	0	0	0	0
<b>Sub Total</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>0</b>



## 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.

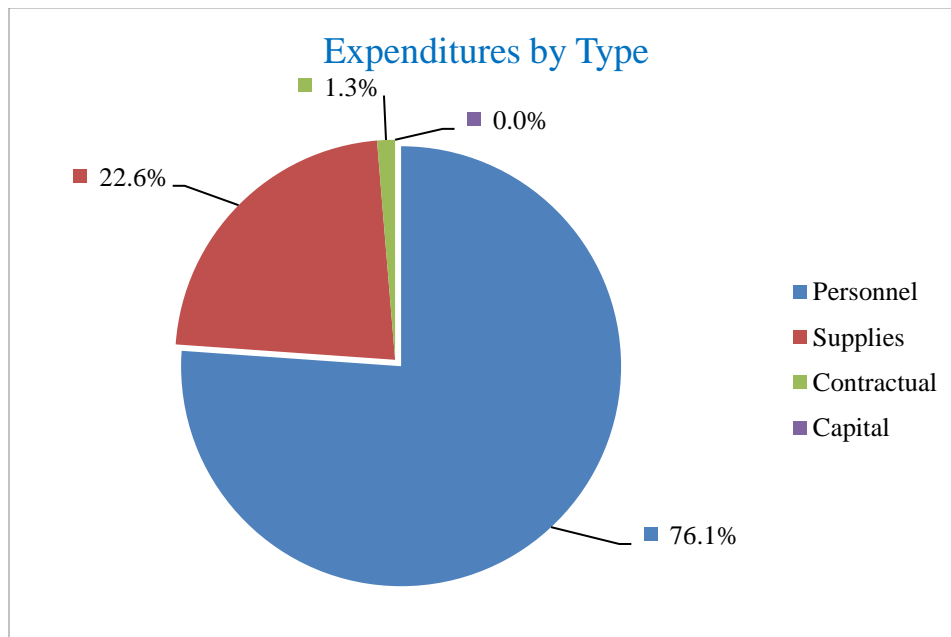
### FY 2022 Budget Highlights

No significant changes for the FY 2022 budget.

### Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 21-22 BUDGET	DOLLAR CHANGE
PERSONNEL	\$ 366,292	\$ 383,167	\$ 374,531	\$ (8,636)
SUPPLIES	31,879	35,622	33,931	(1,691)
CONTRACTUAL	5,673	9,720	9,008	(712)
CAPITAL	-	-	-	-
<b>Sub Total</b>	<b>\$ 403,844</b>	<b>\$ 428,509</b>	<b>\$ 417,470</b>	<b>\$ (11,039)</b>

DESCRIPTION	FY 19-20 BUDGET	FY 20-21 BUDGET	FY 21-22 BUDGET	COUNT CHANGE
FULL TIME	6	6	6	0
PART TIME	0	0	0	0
<b>Sub Total</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>0</b>





## 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.

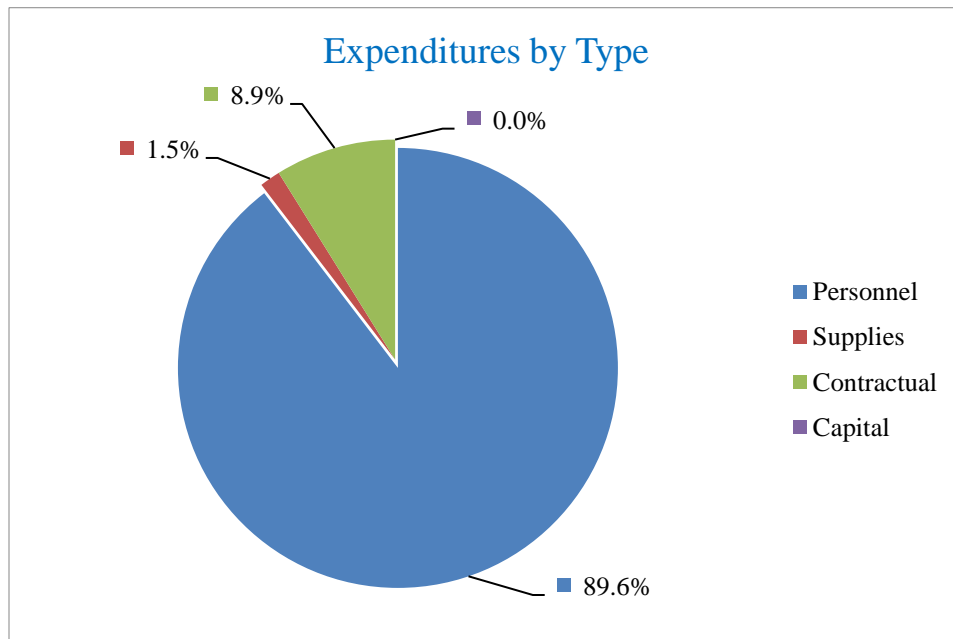
### FY 2022 Budget Highlights

No significant changes for the FY 2022 budget.

### Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 21-22 BUDGET	DOLLAR CHANGE
PERSONNEL	\$ 761,415	\$ 911,055	\$ 927,230	\$ 16,175
SUPPLIES	24,221	16,523	15,913	(610)
CONTRACTUAL	78,507	82,637	92,556	9,919
CAPITAL	-	6,386	-	(6,386)
<b>Sub Total</b>	<b>\$ 864,143</b>	<b>\$ 1,016,601</b>	<b>\$ 1,035,699</b>	<b>\$ 19,098</b>

DESCRIPTION	FY 19-20 BUDGET	FY 20-21 BUDGET	FY 21-22 BUDGET	COUNT CHANGE
FULL TIME	12	13	13	0
PART TIME	1	0	0	0
<b>Sub Total</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>0</b>



## 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.

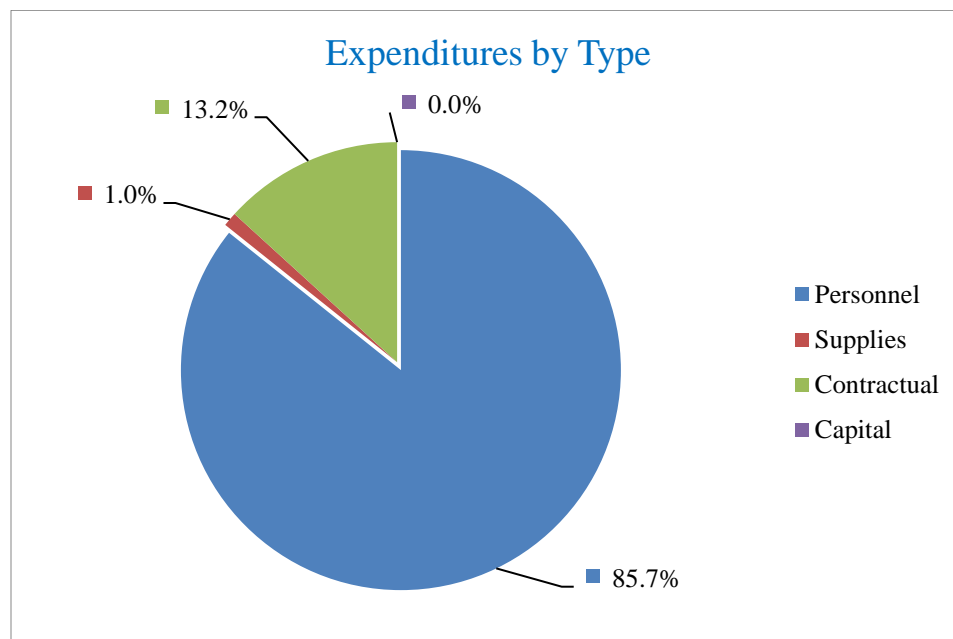
### FY 2022 Budget Highlights

No significant changes for the FY 2022 budget.

### Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 21-22 BUDGET	DOLLAR CHANGE
PERSONNEL	\$ 339,109	\$ 349,863	\$ 355,424	\$ 5,561
SUPPLIES	4,780	5,745	4,330	(1,415)
CONTRACTUAL	61,049	49,185	55,332	6,147
CAPITAL	-	-	-	-
<b>Sub Total</b>	<b>\$ 404,938</b>	<b>\$ 404,793</b>	<b>\$ 415,086</b>	<b>\$ 10,293</b>

DESCRIPTION	FY 19-20 BUDGET	FY 20-21 BUDGET	FY 21-22 BUDGET	COUNT CHANGE
FULL TIME	4	4	4	0
PART TIME	0	0	0	0
<b>Sub Total</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>0</b>



## 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.

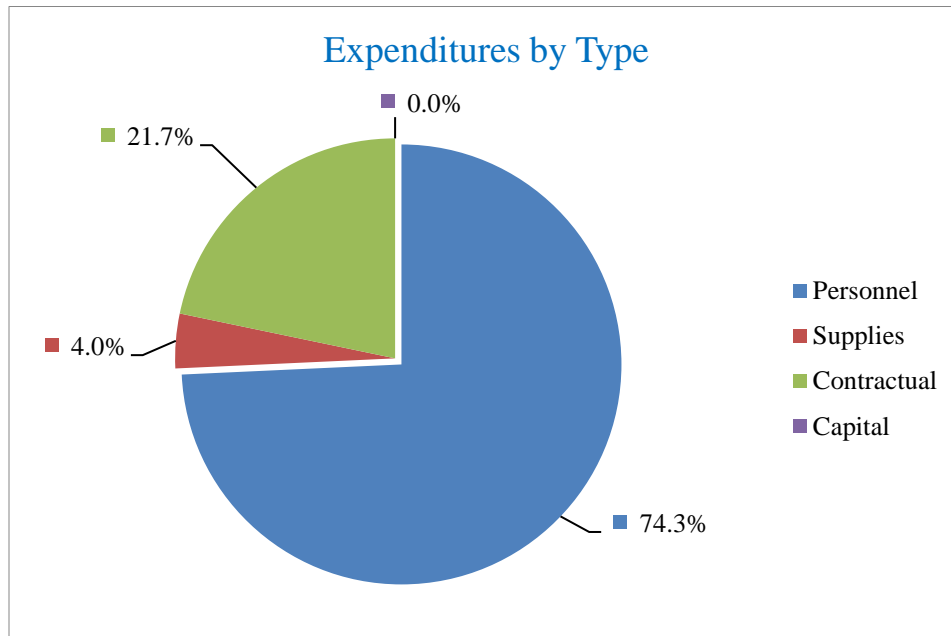
### FY 2022 Budget Highlights

The budget includes funding for the election in the spring for local, state and national offices.

### Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 21-22 BUDGET	DOLLAR CHANGE
PERSONNEL	\$ 324,503	\$ 283,688	\$ 392,975	\$ 109,287
SUPPLIES	24,851	20,770	21,270	500
CONTRACTUAL	61,111	89,462	115,443	25,981
CAPITAL	-	-	-	-
<b>Sub Total</b>	<b>\$ 410,465</b>	<b>\$ 393,920</b>	<b>\$ 529,688</b>	<b>\$ 135,768</b>

DESCRIPTION	FY 19-20 BUDGET	FY 20-21 BUDGET	FY 21-22 BUDGET	COUNT CHANGE
FULL TIME	3	3	3	0
PART TIME	0	0	0	0
<b>Sub Total</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0</b>



## 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.

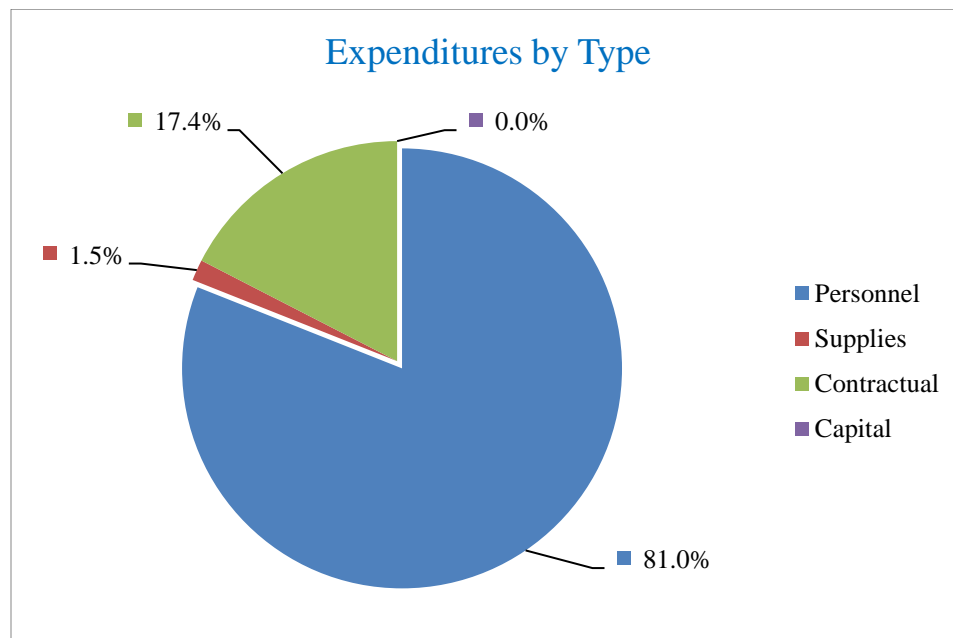
### FY 2022 Budget Highlights

No significant changes for the FY 2022 budget.

### Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 21-22 BUDGET	DOLLAR CHANGE
PERSONNEL	\$ 191,021	\$ 195,135	\$ 198,552	\$ 3,417
SUPPLIES	3,263	4,833	3,808	(1,025)
CONTRACTUAL	24,526	38,354	43,126	4,772
CAPITAL	-	-	-	-
<b>Sub Total</b>	<b>\$ 218,810</b>	<b>\$ 238,322</b>	<b>\$ 245,486</b>	<b>\$ 7,164</b>

DESCRIPTION	FY 19-20 BUDGET	FY 20-21 BUDGET	FY 21-22 BUDGET	COUNT CHANGE
FULL TIME	2	2	2	0
PART TIME	0	0	0	0
<b>Sub Total</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>0</b>



## 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.

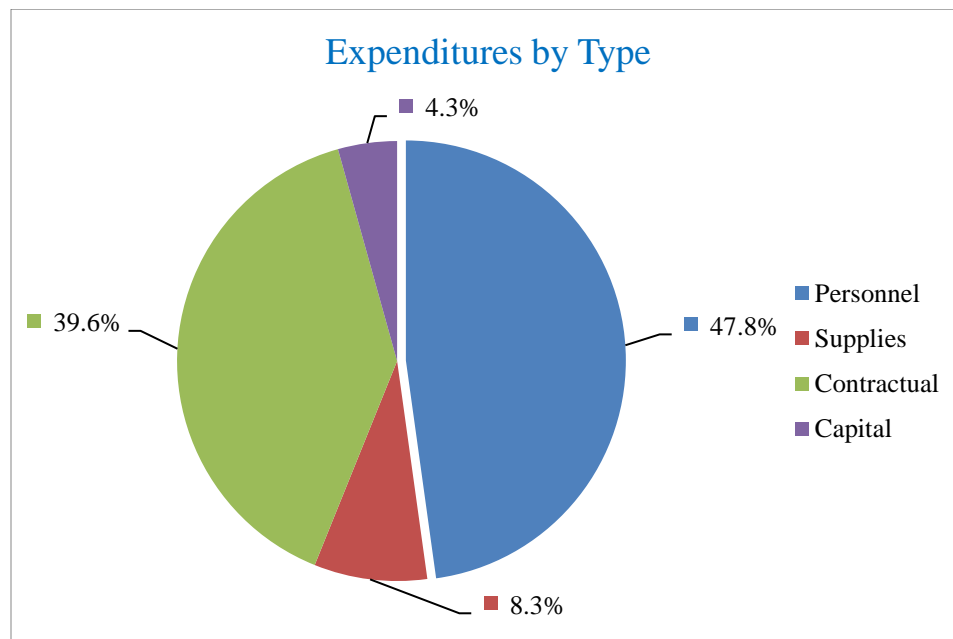
### FY 2022 Budget Highlights

The budget includes the replacement of a fire security system.

### Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 21-22 BUDGET	DOLLAR CHANGE
PERSONNEL	\$ 497,075	\$ 509,436	\$ 514,110	\$ 4,674
SUPPLIES	127,464	139,444	90,133	(49,311)
CONTRACTUAL	419,125	431,454	429,296	(2,158)
CAPITAL	44,813	132,318	47,000	(85,318)
<b>Sub Total</b>	<b>\$ 1,088,477</b>	<b>\$ 1,212,652</b>	<b>\$ 1,080,539</b>	<b>\$ (132,113)</b>

DESCRIPTION	FY 19-20 BUDGET	FY 20-21 BUDGET	FY 21-22 BUDGET	COUNT CHANGE
FULL TIME	6	6	6	0
PART TIME	0	0	0	0
<b>Sub Total</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>0</b>





## 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.

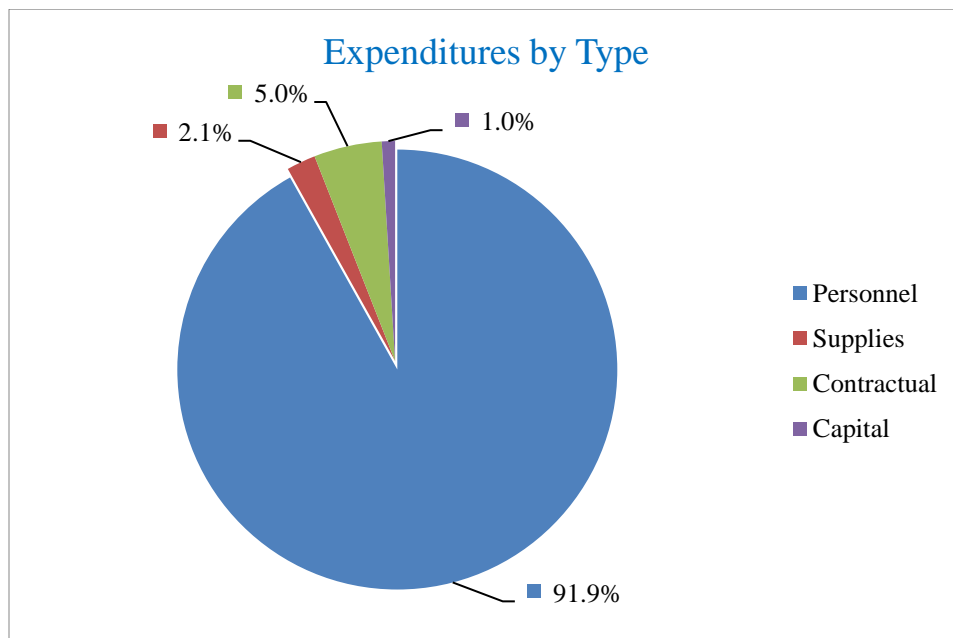
### FY 2022 Budget Highlights

The budget includes the replacement of a copier at the Magistrate Office.

### Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 21-22 BUDGET	DOLLAR CHANGE
PERSONNEL	\$ 697,766	\$ 703,464	\$ 726,190	\$ 22,726
SUPPLIES	16,847	21,134	17,065	(4,069)
CONTRACTUAL	28,584	37,315	39,812	2,497
CAPITAL	-	-	7,728	7,728
<b>Sub Total</b>	<b>\$ 743,197</b>	<b>\$ 761,913</b>	<b>\$ 790,795</b>	<b>\$ 28,882</b>

DESCRIPTION	FY 19-20 BUDGET	FY 20-21 BUDGET	FY 21-22 BUDGET	COUNT CHANGE
FULL TIME	9	9	9	0
PART TIME	0	0	0	0
<b>Sub Total</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>0</b>



## Vehicle Maintenance

### Mission

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

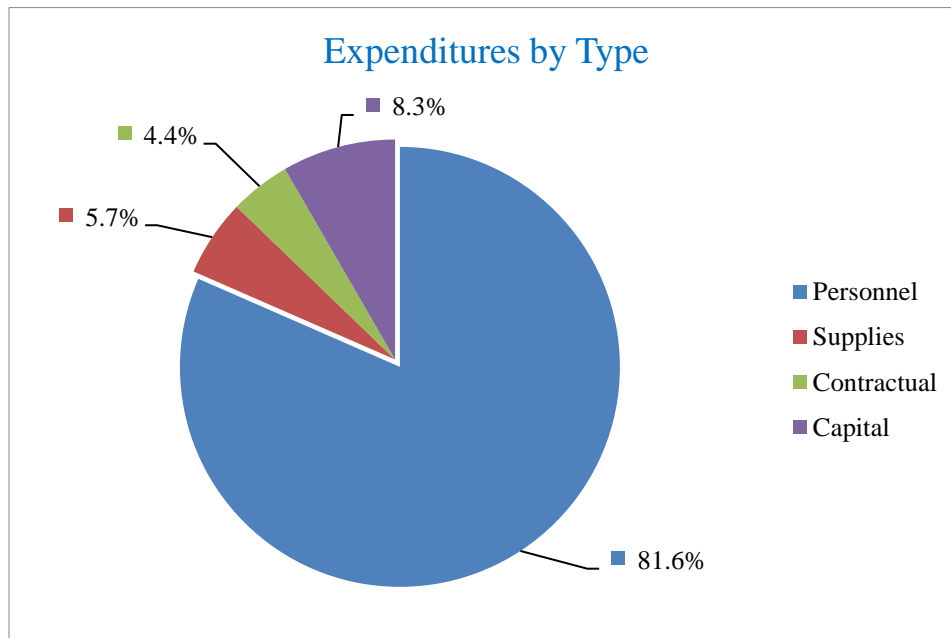
### FY 2022 Budget Highlights

The budget includes fund for the replacement of a truck and diagnostic scan tools

### Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 21-22 BUDGET	DOLLAR CHANGE
PERSONNEL	\$ 595,668	\$ 653,413	\$ 711,631	\$ 58,218
SUPPLIES	42,346	51,227	49,750	(1,477)
CONTRACTUAL	35,822	38,614	39,111	497
CAPITAL	16,855	17,900	73,420	55,520
<b>Sub Total</b>	<b>\$ 690,691</b>	<b>\$ 761,154</b>	<b>\$ 873,912</b>	<b>\$ 112,758</b>

DESCRIPTION	FY 19-20 BUDGET	FY 20-21 BUDGET	FY 21-22 BUDGET	COUNT CHANGE
FULL TIME	10	10	10	0
PART TIME	0	0	0	0
<b>Sub Total</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>0</b>



## Public Relations

### Mission

The mission of the Public Relations Department is to provide accurate and timely communication to the public to help ensure the transparency of Pickens County

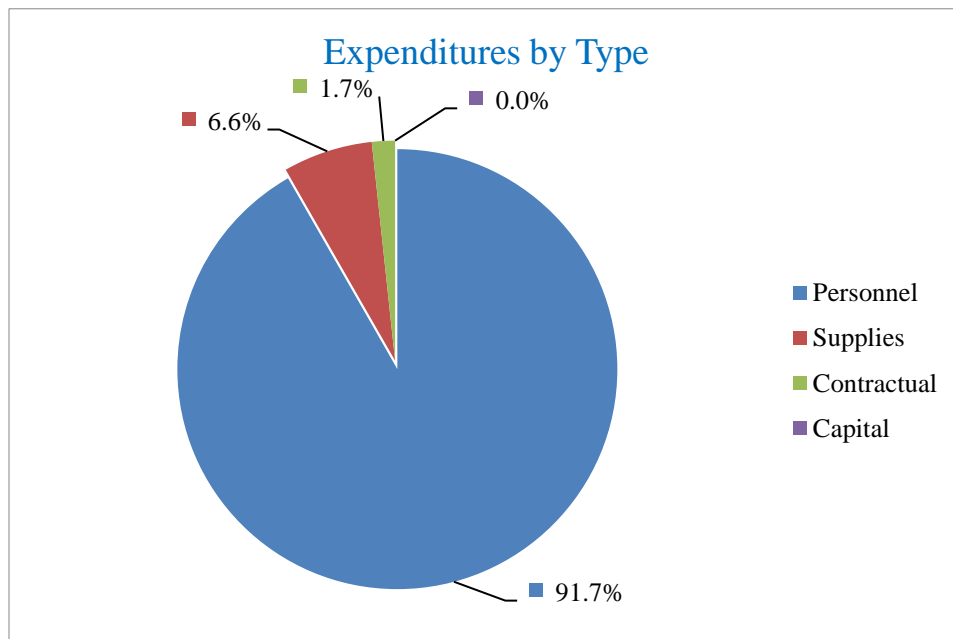
### FY 2022 Budget Highlights

No significant changes for the FY 2022 budget.

### Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 21-22 BUDGET	DOLLAR CHANGE
PERSONNEL	\$ 65,329	\$ 67,862	\$ 69,033	\$ 1,171
SUPPLIES	8,056	8,500	5,000	(3,500)
CONTRACTUAL	1,670	1,517	1,287	(230)
CAPITAL	-	-	-	-
<b>Sub Total</b>	<b>\$ 75,055</b>	<b>\$ 77,879</b>	<b>\$ 75,320</b>	<b>\$ (2,559)</b>

DESCRIPTION	FY 19-20 BUDGET	FY 20-21 BUDGET	FY 21-22 BUDGET	COUNT CHANGE
FULL TIME	0	1	1	0
PART TIME	0	0	0	0
<b>Sub Total</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>0</b>



## 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.

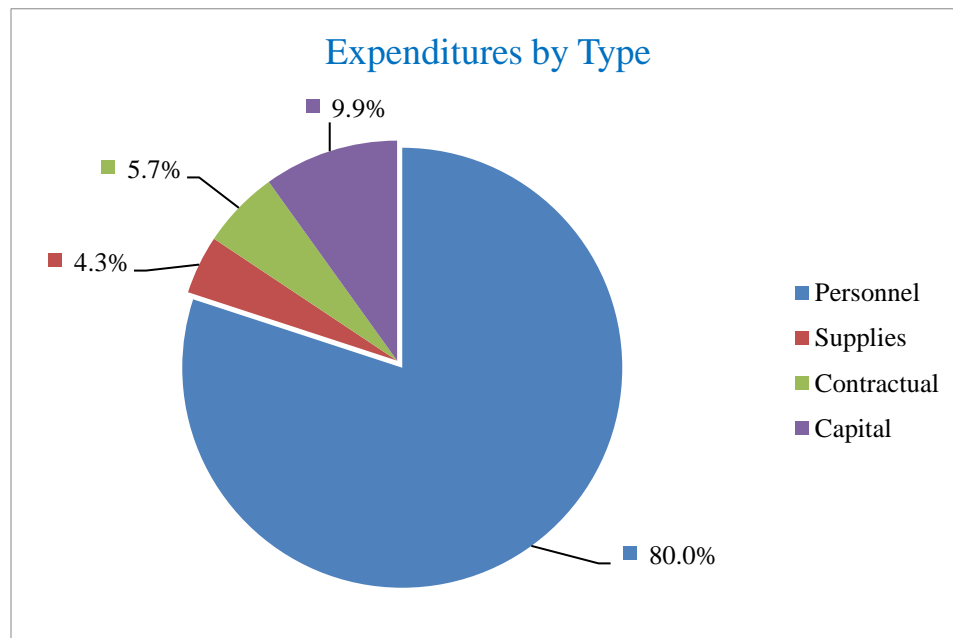
### FY 2022 Budget Highlights

The budget includes the replacement of a copier and the addition of two (2) Litter Control Officers.

### Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 21-22 BUDGET	DOLLAR CHANGE
PERSONNEL	\$ 285,303	\$ 426,283	\$ 573,449	\$ 147,166
SUPPLIES	6,630	12,360	24,920	12,560
CONTRACTUAL	28,728	49,368	41,150	(8,218)
CAPITAL	-	-	70,992	70,992
<b>Sub Total</b>	<b>\$ 320,661</b>	<b>\$ 488,011</b>	<b>\$ 710,511</b>	<b>\$ 222,500</b>

DESCRIPTION	FY 19-20 BUDGET	FY 20-21 BUDGET	FY 21-22 BUDGET	COUNT CHANGE
FULL TIME	6	7	9	2
PART TIME	0	0	0	0
<b>Sub Total</b>	<b>6</b>	<b>7</b>	<b>9</b>	<b>2</b>



## 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.

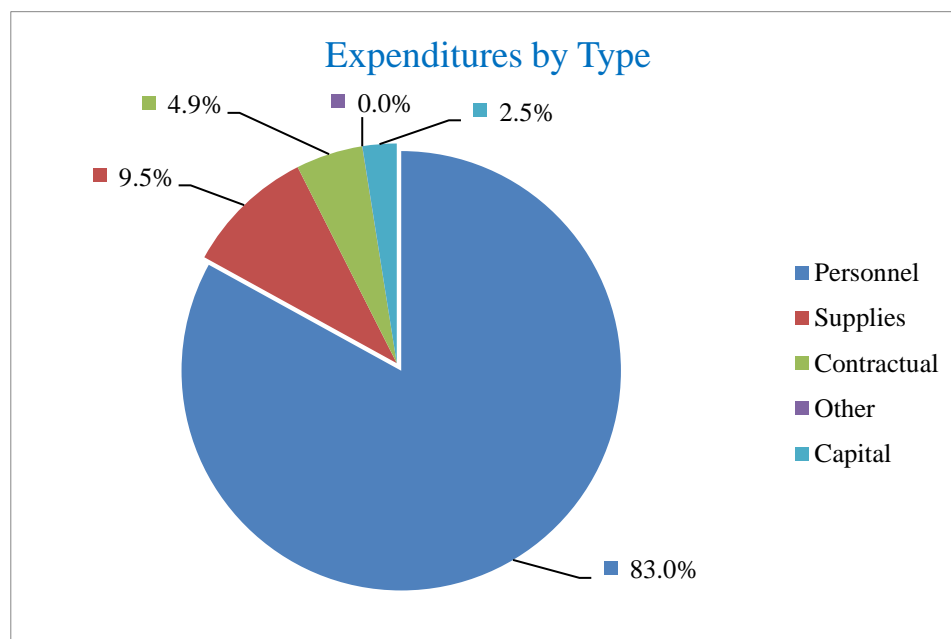
### FY 2022 Budget Highlights

The budget includes funds for the replacement of six patrol vehicles, truck and van.

### Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 21-22 BUDGET	DOLLAR CHANGE
PERSONNEL	\$ 12,225,196	\$ 13,075,587	\$ 13,314,158	\$ 238,571
SUPPLIES	1,565,557	1,521,007	1,542,606	21,599
CONTRACTUAL	869,420	818,682	796,842	(21,840)
OTHER	1,096	2,250	2,250	-
CAPITAL	29,460	382,626	405,000	22,374
<b>Sub Total</b>	<b>\$ 14,690,729</b>	<b>\$ 15,800,152</b>	<b>\$ 16,060,856</b>	<b>\$ 260,704</b>

DESCRIPTION	FY 19-20 BUDGET	FY 20-21 BUDGET	FY 21-22 BUDGET	COUNT CHANGE
FULL TIME	149	180	180	0
PART TIME	15	15	15	0
<b>Sub Total</b>	<b>164</b>	<b>195</b>	<b>195</b>	<b>0</b>





## 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.

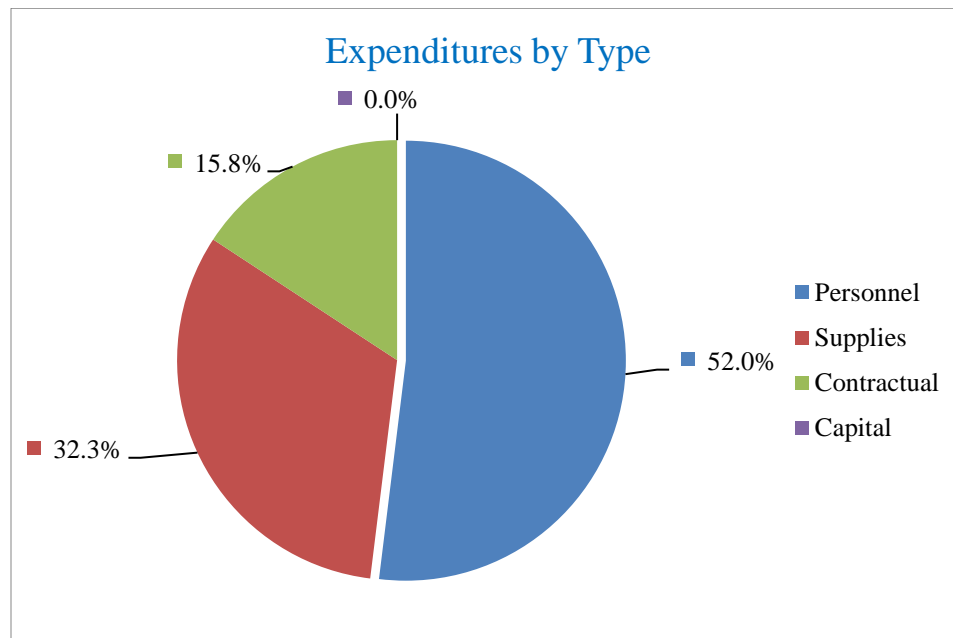
### FY 2022 Budget Highlights

No significant changes for the FY 2022 budget.

### Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 21-22 BUDGET	DOLLAR CHANGE
PERSONNEL	\$ 154,410	\$ 167,842	\$ 159,944	\$ (7,898)
SUPPLIES	120,910	135,705	99,405	(36,300)
CONTRACTUAL	66,816	55,397	48,521	(6,876)
OTHER	2,952	-	-	-
CAPITAL	108,044	23,000	-	(23,000)
<b>Sub Total</b>	<b>\$ 453,132</b>	<b>\$ 381,944</b>	<b>\$ 307,870</b>	<b>\$ (74,074)</b>

DESCRIPTION	FY 19-20 BUDGET	FY 20-21 BUDGET	FY 21-22 BUDGET	COUNT CHANGE
FULL TIME	3	3	3	0
PART TIME	0	0	0	0
<b>Sub Total</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0</b>



## 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.

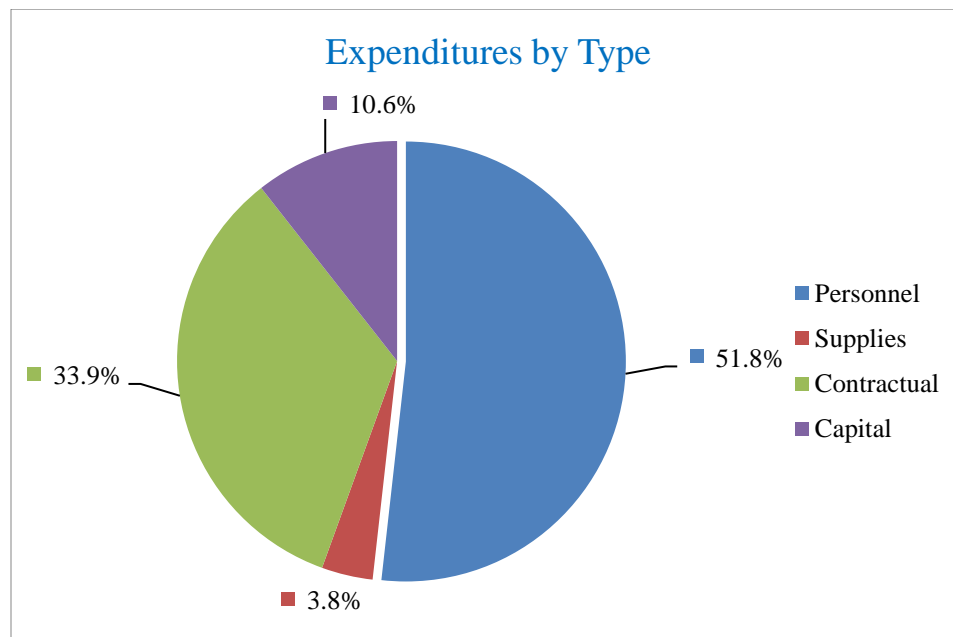
### FY 2022 Budget Highlights

The budget includes the upgrade of a part time position to full time, a full Deputy Coroner and a morgue at the Liberty Coroner's Office.

### Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 21-22 BUDGET	DOLLAR CHANGE
PERSONNEL	\$ 126,286	\$ 130,854	\$ 215,809	\$ 84,955
SUPPLIES	10,027	14,765	15,692	927
CONTRACTUAL	168,842	176,165	141,147	(35,018)
CAPITAL	-	-	44,153	44,153
<b>Sub Total</b>	<b>\$ 305,155</b>	<b>\$ 321,784</b>	<b>\$ 416,801</b>	<b>\$ 95,017</b>

DESCRIPTION	FY 19-20 BUDGET	FY 20-21 BUDGET	FY 21-22 BUDGET	COUNT CHANGE
FULL TIME	1	1	3	2
PART TIME	1	2	1	-1
<b>Sub Total</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>1</b>



## 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.

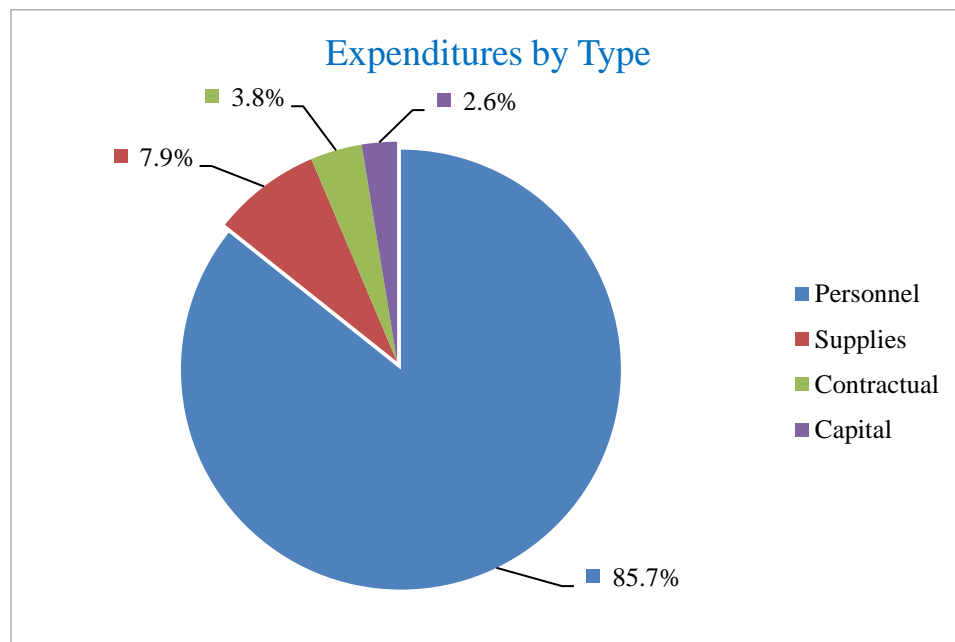
### FY 2022 Budget Highlights

The budget includes the replacement of an ambulance and supply van.

### Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 21-22 BUDGET	DOLLAR CHANGE
PERSONNEL	\$ 5,432,599	\$ 5,443,703	\$ 5,547,618	\$ 103,915
SUPPLIES	419,417	471,555	515,780	44,225
CONTRACTUAL	199,695	240,060	246,475	6,415
CAPITAL	110,685	412,148	168,000	(244,148)
<b>Sub Total</b>	<b>\$ 6,162,396</b>	<b>\$ 6,567,466</b>	<b>\$ 6,477,873</b>	<b>\$ (89,593)</b>

DESCRIPTION	FY 19-20 BUDGET	FY 20-21 BUDGET	FY 21-22 BUDGET	COUNT CHANGE
FULL TIME	60	60	59	-1
PART TIME	42	42	42	0
<b>Sub Total</b>	<b>102</b>	<b>102</b>	<b>101</b>	<b>-1</b>



## 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.

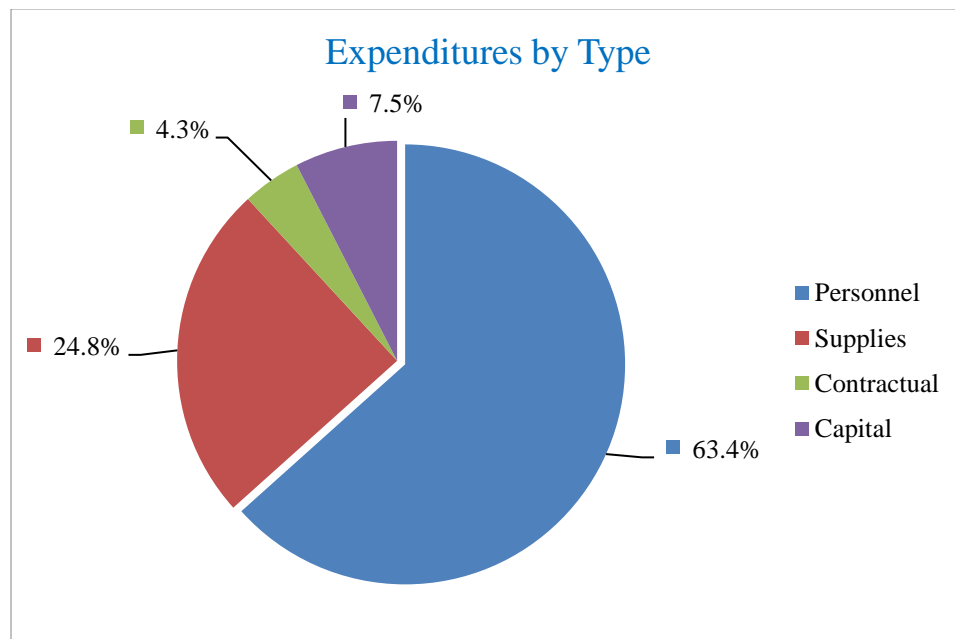
### FY 2022 Budget Highlights

The budget includes funding for a truck, mowing tractor, and sand spreader.

### Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 21-22 BUDGET	DOLLAR CHANGE
PERSONNEL	\$ 1,374,530	\$ 1,577,851	\$ 1,650,781	\$ 72,930
SUPPLIES	487,606	647,043	650,107	3,064
CONTRACTUAL	107,684	123,442	112,966	(10,476)
CAPITAL	77,235	498,176	198,000	(300,176)
<b>Sub Total</b>	<b>\$ 2,047,055</b>	<b>\$ 2,846,512</b>	<b>\$ 2,611,854</b>	<b>\$ (234,658)</b>

DESCRIPTION	FY 19-20 BUDGET	FY 20-21 BUDGET	FY 21-22 BUDGET	COUNT CHANGE
FULL TIME	22	23	23	0
PART TIME	2	2	2	0
<b>Sub Total</b>	<b>24</b>	<b>25</b>	<b>25</b>	<b>0</b>



## 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.

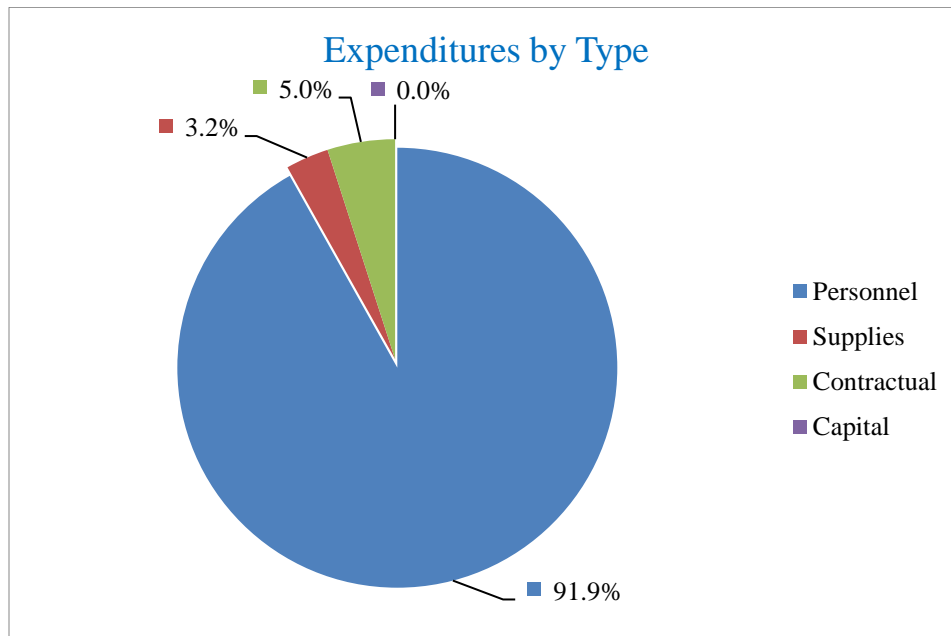
### FY 2022 Budget Highlights

No significant changes for the FY 2022 budget.

### Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 21-22 BUDGET	DOLLAR CHANGE
PERSONNEL	\$ 42,146	\$ 82,975	\$ 87,791	\$ 4,816
SUPPLIES	5,035	1,996	3,050	1,054
CONTRACTUAL	4,074	1,993	4,790	2,797
CAPITAL	28,985	-	-	-
<b>Sub Total</b>	<b>\$ 80,240</b>	<b>\$ 86,964</b>	<b>\$ 95,631</b>	<b>\$ 8,667</b>

DESCRIPTION	FY 19-20 BUDGET	FY 20-21 BUDGET	FY 21-22 BUDGET	COUNT CHANGE
FULL TIME	1	1	1	0
PART TIME	0	0	0	0
<b>Sub Total</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>





## 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.

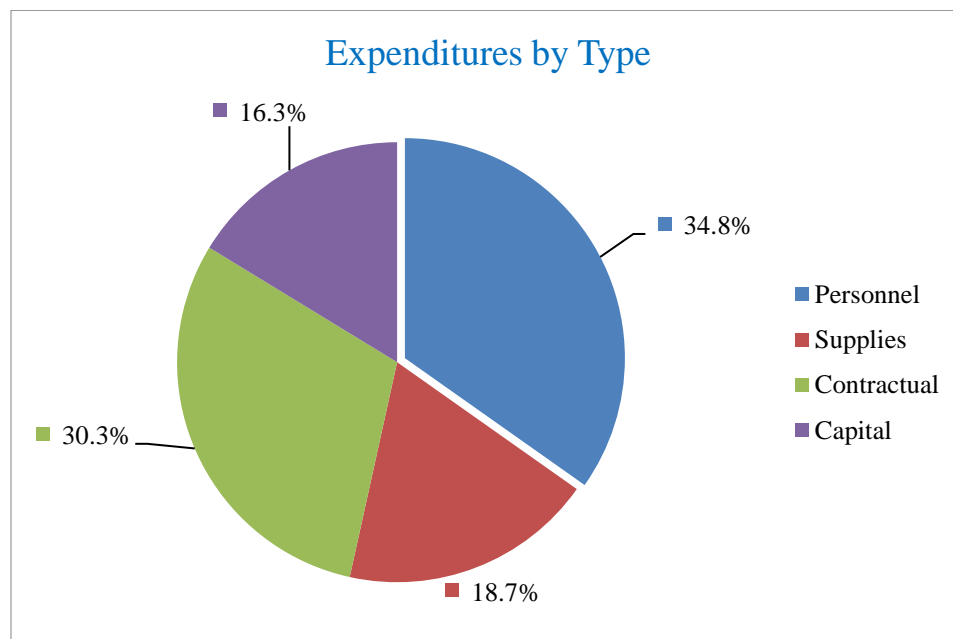
### FY 2022 Budget Highlights

The budget includes funds for a 2 compactors, roll off containers, roll off truck and redesign of the road at the transfer station and scale house.

### Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 21-22 BUDGET	DOLLAR CHANGE
PERSONNEL	\$ 1,471,648	\$ 1,598,130	\$ 1,833,027	\$ 234,897
SUPPLIES	708,393	884,783	992,175	107,392
CONTRACTUAL	1,130,682	1,563,820	1,607,783	43,963
CAPITAL	1,904,123	483,032	864,853	381,821
<b>Sub Total</b>	<b>\$ 5,214,846</b>	<b>\$ 4,529,765</b>	<b>\$ 5,297,838</b>	<b>\$ 768,073</b>

DESCRIPTION	FY 19-20 BUDGET	FY 20-21 BUDGET	FY 21-22 BUDGET	COUNT CHANGE
FULL TIME	18	18	20	2
PART TIME	34	34	33	-1
<b>Sub Total</b>	<b>52</b>	<b>52</b>	<b>53</b>	<b>1</b>



## Storm Water Management

### 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.

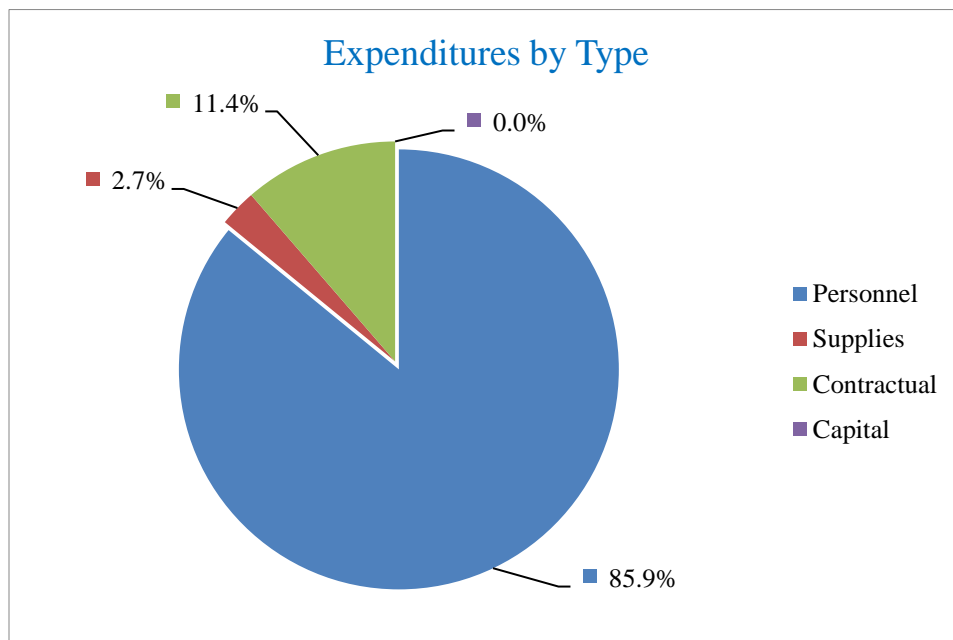
### FY 2022 Budget Highlights

No significant changes for the FY 2022 budget.

### Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 21-22 BUDGET	DOLLAR CHANGE
PERSONNEL	\$ 238,109	\$ 167,487	\$ 169,969	\$ 2,482
SUPPLIES	7,829	6,160	5,460	(700)
CONTRACTUAL	21,830	21,999	22,657	658
CAPITAL	-	-	-	-
<b>Sub Total</b>	<b>\$ 267,768</b>	<b>\$ 195,646</b>	<b>\$ 198,086</b>	<b>\$ 2,440</b>

DESCRIPTION	FY 19-20 BUDGET	FY 20-21 BUDGET	FY 21-22 BUDGET	COUNT CHANGE
FULL TIME	3	2	2	0
PART TIME	0	0	0	0
<b>Sub Total</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>0</b>



## 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.

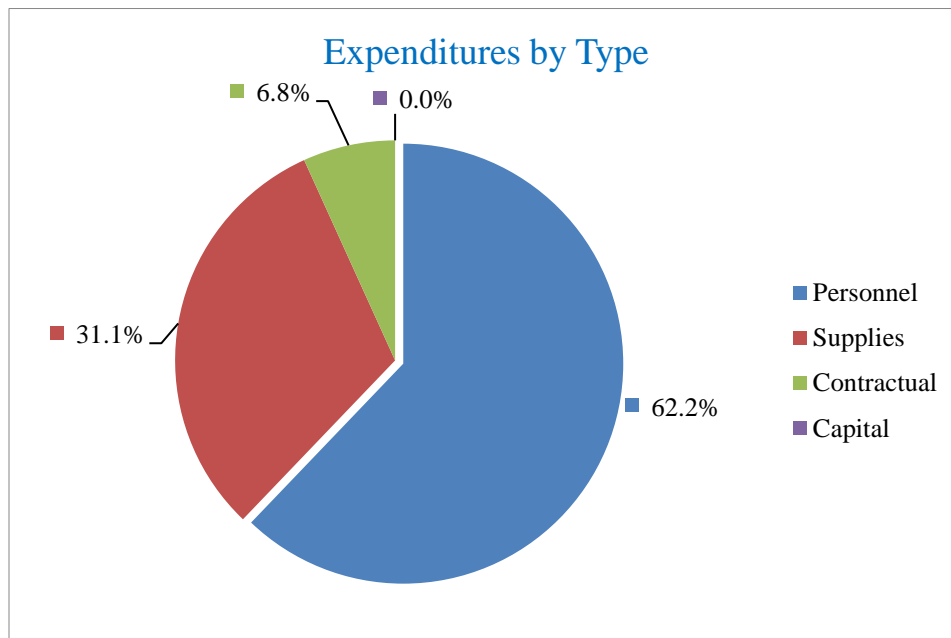
### FY 2022 Budget Highlights

No significant changes for the FY 2022 budget.

### Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 21-22 BUDGET	DOLLAR CHANGE
PERSONNEL	\$ 202,624	\$ 231,815	\$ 239,951	\$ 8,136
SUPPLIES	120,363	149,075	120,825	(28,250)
CONTRACTUAL	29,191	25,948	26,385	437
CAPITAL	17,090	-	-	-
<b>Sub Total</b>	<b>\$ 369,268</b>	<b>\$ 406,838</b>	<b>\$ 387,161</b>	<b>\$ (19,677)</b>

DESCRIPTION	FY 19-20 BUDGET	FY 20-21 BUDGET	FY 21-22 BUDGET	COUNT CHANGE
FULL TIME	2	3	3	0
PART TIME	1	1	1	0
<b>Sub Total</b>	<b>3</b>	<b>4</b>	<b>4</b>	<b>0</b>



## 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.

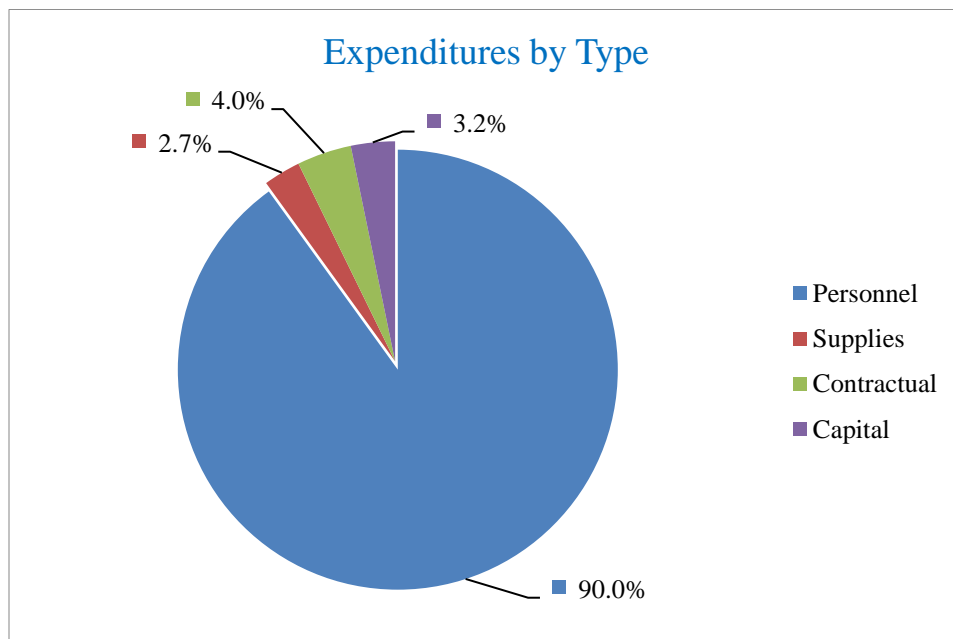
### FY 2022 Budget Highlights

No significant changes for the FY 2022 budget.

### Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 21-22 BUDGET	DOLLAR CHANGE
PERSONNEL	\$ 131,387	\$ 151,661	\$ 153,477	\$ 1,816
SUPPLIES	5,734	4,731	4,696	(35)
CONTRACTUAL	4,746	8,803	6,888	(1,915)
CAPITAL	-	-	5,559	5,559
<b>Sub Total</b>	<b>\$ 141,867</b>	<b>\$ 165,195</b>	<b>\$ 170,620</b>	<b>\$ 5,425</b>

DESCRIPTION	FY 19-20 BUDGET	FY 20-21 BUDGET	FY 21-22 BUDGET	COUNT CHANGE
FULL TIME	2	2	2	0
PART TIME	1	1	1	0
<b>Sub Total</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0</b>



## 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.

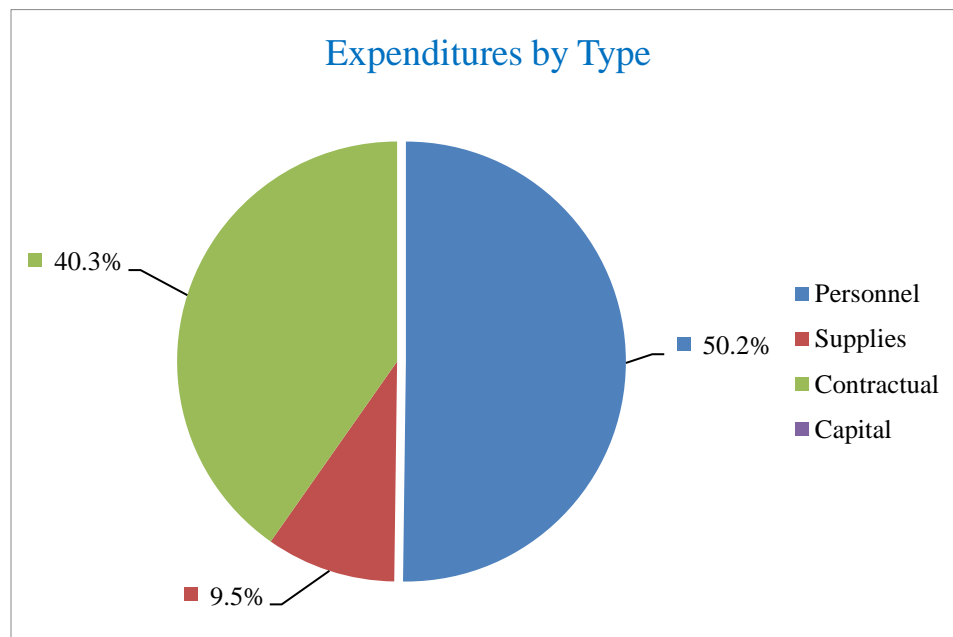
### FY 2022 Budget Highlights

No significant changes for the FY 2022 budget.

### Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 21-22 BUDGET	DOLLAR CHANGE
PERSONNEL	\$ 43,157	\$ 44,198	\$ 44,899	\$ 701
SUPPLIES	8,043	9,420	8,600	(820)
CONTRACTUAL	31,977	34,117	36,293	2,176
CAPITAL	-	-	-	-
<b>Sub Total</b>	<b>\$ 83,177</b>	<b>\$ 87,735</b>	<b>\$ 89,792</b>	<b>\$ 2,057</b>

DESCRIPTION	FY 19-20 BUDGET	FY 20-21 BUDGET	FY 21-22 BUDGET	COUNT CHANGE
FULL TIME	3	1	1	0
PART TIME	0	0	0	0
<b>Sub Total</b>	<b>3</b>	<b>1</b>	<b>1</b>	<b>0</b>



## 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.

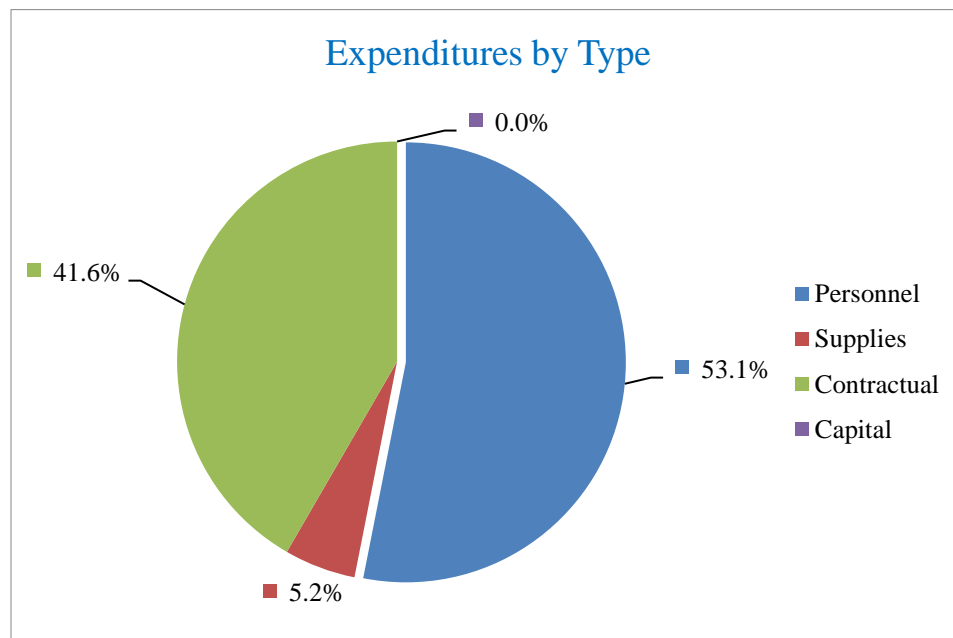
### FY 2022 Budget Highlights

No significant changes for the FY 2022 budget.

### Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 21-22 BUDGET	DOLLAR CHANGE
PERSONNEL	\$ 207,356	\$ 275,831	\$ 265,349	\$ (10,482)
SUPPLIES	17,765	25,825	26,445	620
CONTRACTUAL	141,975	200,569	209,847	9,278
CAPITAL	-	11,000	-	(11,000)
<b>Sub Total</b>	<b>\$ 367,096</b>	<b>\$ 513,225</b>	<b>\$ 501,641</b>	<b>\$ (11,584)</b>

DESCRIPTION	FY 19-20 BUDGET	FY 20-21 BUDGET	FY 21-22 BUDGET	COUNT CHANGE
FULL TIME	3	5	5	0
PART TIME	1	0	0	0
<b>Sub Total</b>	<b>4</b>	<b>5</b>	<b>5</b>	<b>0</b>





## 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.

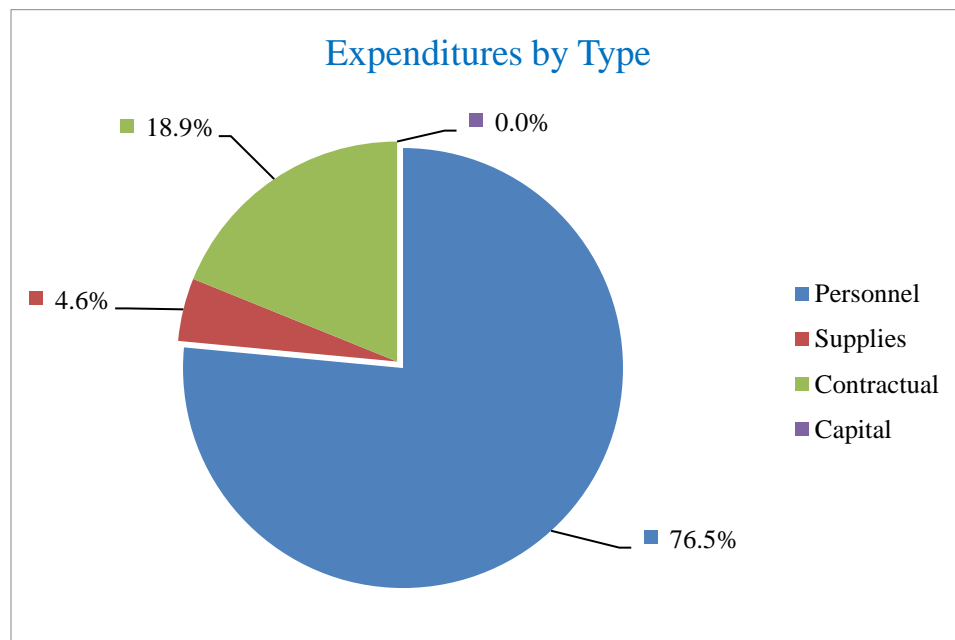
### FY 2022 Budget Highlights

No significant changes for the FY 2022 budget.

### Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 21-22 BUDGET	DOLLAR CHANGE
PERSONNEL	\$ 16,733	\$ 18,389	\$ 18,814	\$ 425
SUPPLIES	921	1,150	1,150	-
CONTRACTUAL	4,315	4,329	4,687	358
CAPITAL	-	-	-	-
<b>Sub Total</b>	<b>\$ 21,969</b>	<b>\$ 23,868</b>	<b>\$ 24,651</b>	<b>\$ 783</b>

DESCRIPTION	FY 19-20 BUDGET	FY 20-21 BUDGET	FY 21-22 BUDGET	COUNT CHANGE
FULL TIME	0	0	0	0
PART TIME	1	1	1	0
<b>Sub Total</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>



<b>DEBT SERVICE FUND</b>	<b>FY 2019 ACTUAL</b>	<b>FY 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2022 BUDGET</b>
<b>REVENUES</b>				
Taxes	\$ 3,040,785	\$ 2,483,952	\$ 2,477,735	\$ 2,626,553
Licenses, Permits & Fees	309,666	259,853	281,796	-
Intergovernmental	104	-	-	-
	<u>3,350,555</u>	<u>2,743,805</u>	<u>2,759,531</u>	<u>2,626,553</u>
<b>EXPENDITURES</b>				
Debt Service				
Principal	2,895,826	1,823,150	1,771,629	1,597,527
Interest & Fiscal Charges	1,252,956	1,121,374	1,079,154	976,492
	<u>4,148,782</u>	<u>2,944,524</u>	<u>2,850,783</u>	<u>2,574,019</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<u><b>(798,227)</b></u>	<u><b>(200,719)</b></u>	<u><b>(91,252)</b></u>	<u><b>52,534</b></u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer to Other Funds	575,083	178,083	177,783	177,783
Budgeted Fund Balance	-	-	(86,531)	(230,317)
	<u>575,083</u>	<u>178,083</u>	<u>91,252</u>	<u>(52,534)</u>
<b>REVENUES &amp; OTHER FINANCING OVER (UNDER) EXPENDITURES</b>	<u><b>\$ (223,144)</b></u>	<u><b>\$ (22,636)</b></u>	<u><b>\$ -</b></u>	<u><b>\$ -</b></u>
Beginning Fund Balance	<u>\$ 1,653,951</u>	<u>\$ 1,430,807</u>	<u>\$ 1,408,171</u>	<u>\$ 1,494,702</u>
Ending Fund Balance, June 30	<u>\$ 1,430,807</u>	<u>\$ 1,408,171</u>	<u>\$ 1,494,702</u>	<u>\$ 1,725,019</u>

The following chart and tables detail Pickens County debt obligation:

Year Issued	Funding Source	Purpose	Remaining Amount	Maturity Date	Interest Rate
<b>General Obligation Bonds</b>					
2008	Fire District	Vineyards Fire Trucks	\$ 40,000	1-Apr-2023	3.95%
2007	Sp Tax District	Cramer Upgrade	381,850	1-Oct-2027	2.25%
2007	Sp Tax District	Roper Upgrade	1,336,719	1-May-2028	2.25%
2015	Fire District	Shady Grove Building/Road Access	104,521	1-Mar-2022	1.50%
2017	Gen Taxes	Detention Center	22,345,000	1-Jun-2038	2.96%
2017	User Fees	Middle/Upper Plant Expansion	3,450,000	1-Jun-2036	2.91%
2019	Fire District	Vineyards Fire Truck	93,000	1-Mar-2022	2.28%
			<b>\$ 30,437,759</b>		
<b>Revenue Bonds-Revenue Bonds</b>					
2012 A	User Fees	North Central Plant A	\$ 1,414,364	10-Feb-2052	2.25%
2012 B	User Fees	North Central Plant B	296,567	10-Feb-2052	2.25%
			<b>\$ 1,710,932</b>		

Entering into fiscal year 2022, Pickens County general obligation debt is projected to be \$22,345,000:

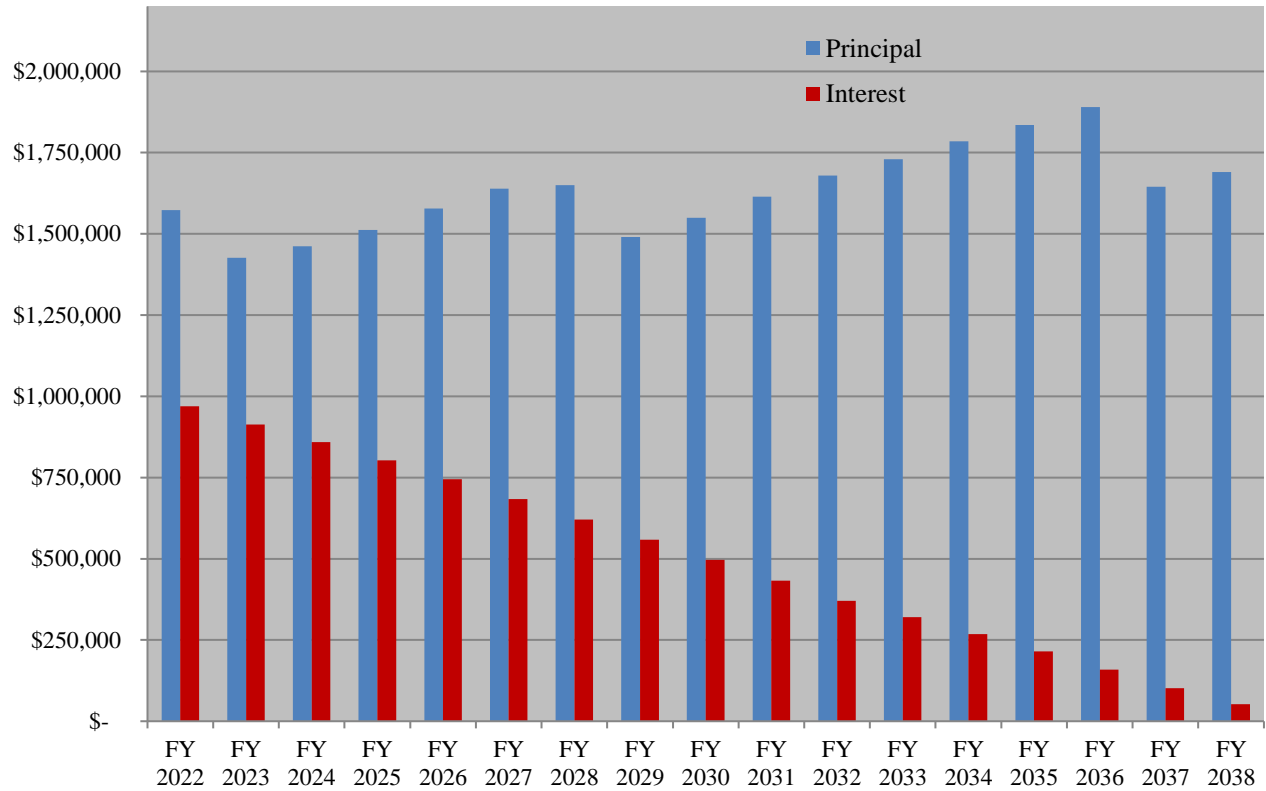
South Carolina law provides that general obligation debt be no greater than 8% of the County's total assessed value. This 8% minus general obligation bonds outstanding is classified as the government's legal debt margin. A computation of the County's legal debt margin follows:

Net General Obligation Bond Tax Digest	\$ 603,052,517
Debt Limit – 8% of Assessed Value	\$ 48,244,201
Less General Obligation Bonds Outstanding	<u>22,345,000*</u>
<b>Legal Debt Margin</b>	<b><u>\$ 25,899,201</u></b>

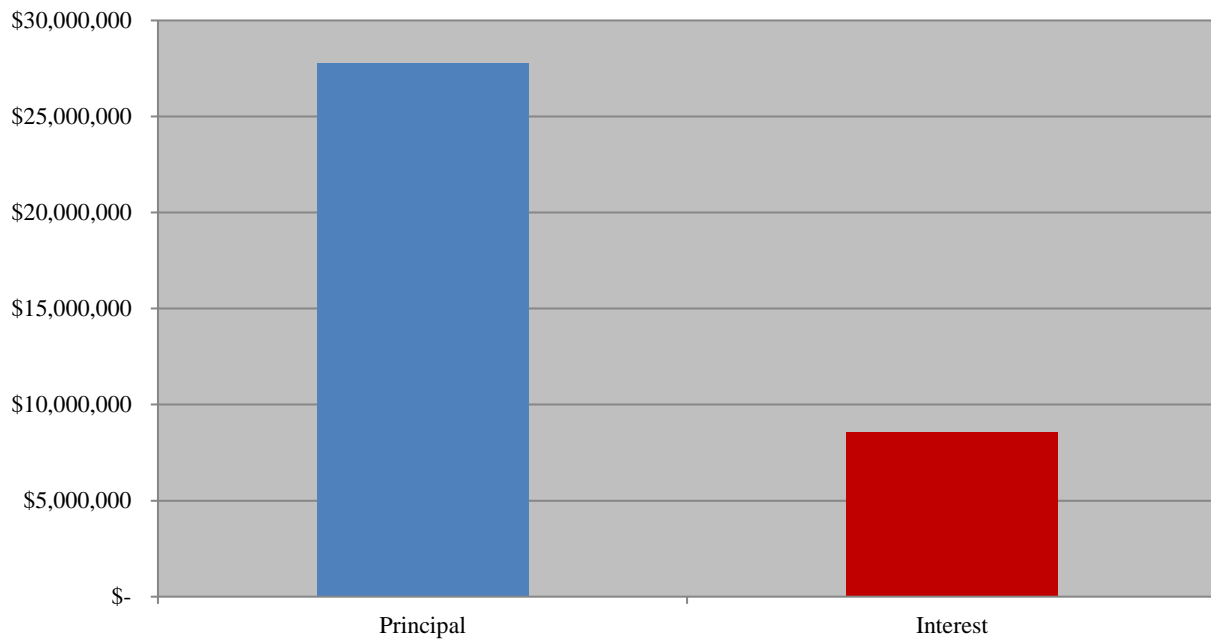
\*As it relates to the debt margin of the County, only the debt of the Detention Center is considered general obligation debt of County.

**Moody's** Aa2      **Standard & Poor's** AA-

### General Obligation Debt Service Schedule by Category



### Debt Service by Type



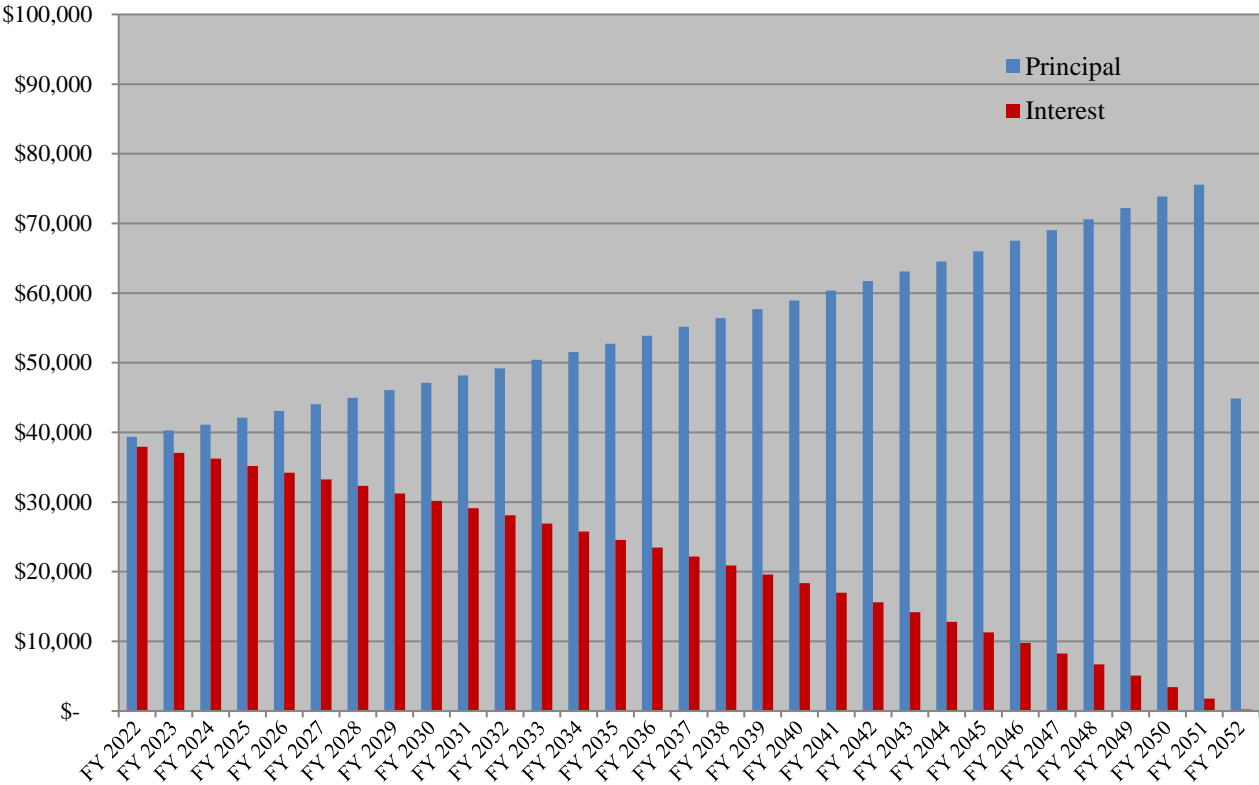
## General Obligation Bond Debt Service Schedule

Fiscal Year	Roper Upgrade		Cramer Upgrade	
	Principal	Interest	Principal	Interest
2022	178,350	28,578	57,556	8,108
2023	182,396	24,532	58,861	6,802
2024	186,535	20,393	60,197	5,467
2025	190,768	16,160	61,563	4,101
2026	195,096	11,832	62,960	2,704
2027	199,523	7,405	64,389	1,275
2028	204,051	2,878	16,234	92
<b>TOTAL</b>	<b>\$ 1,336,719</b>	<b>\$ 111,778</b>	<b>\$ 381,760</b>	<b>\$ 28,549</b>

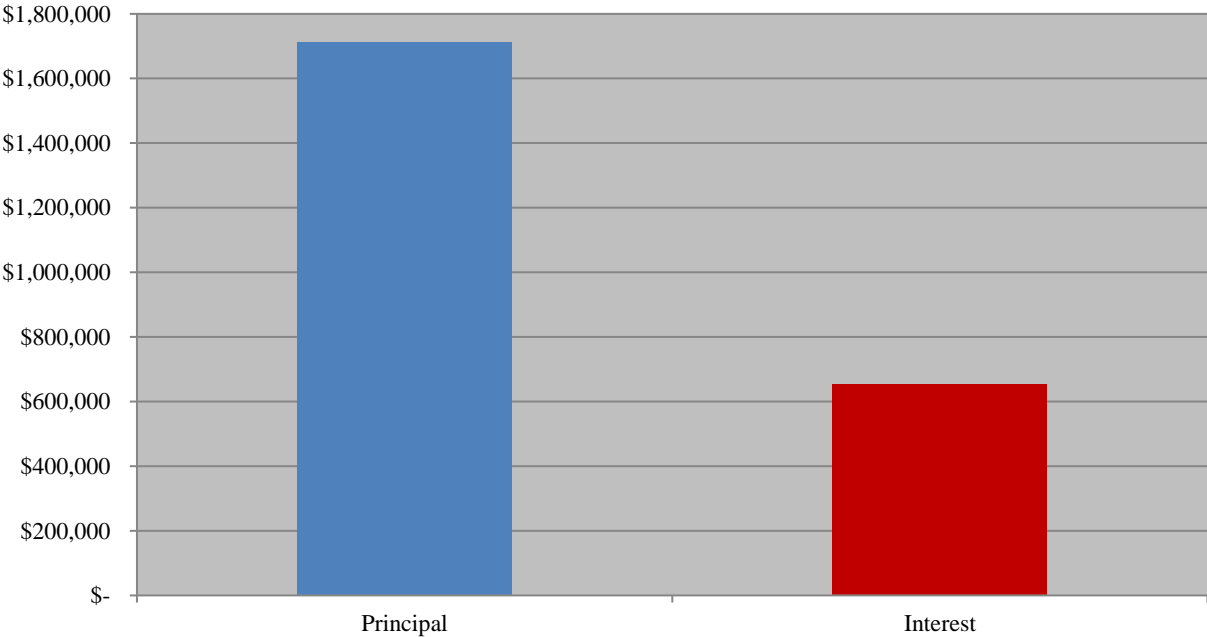
Fiscal Year	Vineyards Fire Equipment		Shady Grove Fire Building		Vineyards Fire Trucks	
	Principal	Interest	Principal	Interest	Principal	Interest
2022	93,000	2,120	104,521	1,568	20,000	1,580
2023	-	-	-	-	20,000	790
<b>TOTAL</b>	<b>\$ 93,000</b>	<b>\$ 2,120</b>	<b>\$ 104,521</b>	<b>\$ 1,568</b>	<b>\$ 40,000</b>	<b>\$ 2,370</b>

Fiscal Year	Upper/Middle		Detention Center	
	Principal	Interest	Principal	Interest
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
<b>TOTAL</b>	<b>\$ 3,450,000</b>	<b>\$ 1,112,569</b>	<b>\$ 22,345,000</b>	<b>\$ 7,310,871</b>

Revenue Bonded Debt Service Schedule by Category



Debt Service by Type





## Revenue Bond Debt Service Schedule

Fiscal Year	North Central Plant A		North Central Plant B	
	Principal	Interest	Principal	Interest
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
<b>TOTAL</b>	<b>\$ 1,414,729</b>	<b>\$ 539,913</b>	<b>\$ 296,785</b>	<b>\$ 112,790</b>

<b>SPECIAL REVENUE FUNDS</b>	<b>FY 2019 ACTUAL</b>	<b>FY 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2022 BUDGET</b>
<b>REVENUES</b>				
Taxes	\$ 6,993,605	\$ 7,001,539	\$ 7,019,782	\$ 7,320,417
Licenses, Permits & Fees	6,656,114	7,023,663	7,098,978	5,257,352
Intergovernmental	812,237	899,461	739,933	727,217
Charges for Services	103,028	54,236	75,000	35,000
Fines & Forfeitures	79,216	63,743	76,000	76,000
Investment Income	9,761	7,150	-	-
Contributions	641	27,488	12,000	12,000
Miscellaneous	21,399	97,644	779,700	1,150,000
	<u>14,676,001</u>	<u>15,174,949</u>	<u>15,801,393</u>	<u>14,577,986</u>
<b>EXPENDITURES</b>				
Public Safety	5,812,972	5,896,734	6,281,354	6,799,252
Public Works	1,551,959	762,804	1,322,307	241,221
Culture & Recreation	4,191,062	4,133,525	4,535,818	4,405,513
Economic Development	563,678	473,820	533,148	641,290
Intergovernmental	1,585,100	1,579,900	1,598,800	1,575,100
Other	-	-	591,250	-
Capital Outlay	689,162	1,369,268	1,526,397	1,306,850
Debt Service				
Principal	69,923	108,233	268,148	584,402
Interest & Fiscal Charges	63,531	58,723	65,449	124,168
	<u>14,527,387</u>	<u>14,383,007</u>	<u>16,722,671</u>	<u>15,677,796</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b><u>148,614</u></b>	<b><u>791,942</u></b>	<b><u>(921,278)</u></b>	<b><u>(1,099,810)</u></b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from Bond Issuance	-	1,625,000	270,000	-
Transfer In (Out)	312,639	724,889	828,289	1,187,860
Budgeted Fund Balance	-	-	(177,011)	(88,050)
	<u>312,639</u>	<u>2,349,889</u>	<u>921,278</u>	<u>1,099,810</u>
<b>REVENUES &amp; OTHER FINANCING OVER (UNDER) EXPENDITURES</b>	<b><u>\$ 461,253</u></b>	<b><u>\$ 3,141,831</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>
Beginning Fund Balance	<u>\$ 10,874,764</u>	<u>\$ 10,874,764</u>	<u>\$ 11,336,017</u>	<u>\$ 11,513,028</u>
Ending Fund Balance, June 30	<u>\$ 11,336,017</u>	<u>\$ 7,732,933</u>	<u>\$ 11,513,028</u>	<u>\$ 11,601,078</u>

<b>TRI-COUNTY TECHNICAL COLLEGE</b>	<b>FY 2019 ACTUAL</b>	<b>FY 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2022 BUDGET</b>
<b>REVENUES</b>				
Taxes	\$ 1,385,616	\$ 1,402,251	\$ 1,401,578	\$ 1,494,741
	1,385,616	1,402,251	1,401,578	1,494,741
<b>EXPENDITURES</b>				
Intergovernmental	1,585,100	1,579,900	1,598,800	1,575,100
	1,585,100	1,579,900	1,598,800	1,575,100
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(199,484)</b>	<b>(177,649)</b>	<b>(197,222)</b>	<b>(80,359)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Budgeted Fund Balance	-	-	197,222	80,359
	-	-	197,222	80,359
<b>REVENUES &amp; OTHER FINANCING OVER (UNDER) EXPENDITURES</b>	<b>\$ (199,484)</b>	<b>\$ (177,649)</b>	<b>\$ -</b>	<b>\$ -</b>
Beginning Fund Balance	\$ 1,315,935	\$ 1,116,451	\$ 938,802	\$ 741,580
Ending Fund Balance, June 30	\$ 1,116,451	\$ 938,802	\$ 741,580	\$ 661,221

<b>FIXED NUCLEAR FUND</b>	<b>FY 2019 ACTUAL</b>	<b>FY 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2022 BUDGET</b>
<b>REVENUES</b>				
Intergovernmental	\$ 90,190	\$ 90,190	\$ 90,190	\$ 90,190
	90,190	90,190	90,190	90,190
<b>EXPENDITURES</b>				
Public Safety	100,029	100,739	100,635	103,469
Capital Outlay	-	6,907	-	-
	100,029	107,646	100,635	103,469
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(9,839)</b>	<b>(17,456)</b>	<b>(10,445)</b>	<b>(13,279)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer In (Out)	19,151	18,909	19,684	20,015
Budgeted Fund Balance	-	-	(9,239)	(6,736)
	19,151	18,909	10,445	13,279
<b>REVENUES &amp; OTHER FINANCING OVER (UNDER) EXPENDITURES</b>	<b>\$ 9,312</b>	<b>\$ 1,453</b>	<b>\$ -</b>	<b>\$ -</b>
Beginning Fund Balance	\$ 21,010	\$ 30,322	\$ 31,775	\$ 41,014
Ending Fund Balance, June 30	\$ 30,322	\$ 31,775	\$ 41,014	\$ 47,750

COMMERCE PARK FUND	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 BUDGET
<b>REVENUES</b>				
Taxes	\$ 141,959	\$ -	\$ -	\$ -
	141,959	-	-	-
<b>EXPENDITURES</b>				
Economic Development	-	58,000	58,500	58,000
	-	58,000	58,500	58,000
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>141,959</b>	<b>(58,000)</b>	<b>(58,500)</b>	<b>(58,000)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Budgeted Fund Balance	-	-	58,500	58,000
	-	-	58,500	58,000
<b>REVENUES &amp; OTHER FINANCING OVER (UNDER) EXPENDITURES</b>	<b>\$ 141,959</b>	<b>\$ (58,000)</b>	<b>\$ -</b>	<b>\$ -</b>
Beginning Fund Balance	\$ 388,391	\$ 530,350	\$ 472,350	\$ 413,850
Ending Fund Balance, June 30	\$ 530,350	\$ 472,350	\$ 413,850	\$ 355,850

<b>LIBRARY</b>	<b>FY 2019 ACTUAL</b>	<b>FY 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2022 BUDGET</b>
<b>REVENUES</b>				
Taxes	\$ 3,343,275	\$ 3,429,521	\$ 3,435,312	\$ 3,417,603
Intergovernmental	242,926	319,915	238,448	238,448
Charges for Services	77,876	54,031	75,000	35,000
Investment Income	365	-	-	-
Contributions	-	-	12,000	12,000
Miscellaneous	-	(119)	-	-
	<u>3,664,442</u>	<u>3,803,348</u>	<u>3,760,760</u>	<u>3,703,051</u>
<b>EXPENDITURES</b>				
Culture & Recreation	3,319,605	3,372,171	3,724,076	3,659,036
Capital Outlay	-	-	36,684	-
	<u>3,319,605</u>	<u>3,372,171</u>	<u>3,760,760</u>	<u>3,659,036</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<u><b>344,837</b></u>	<u><b>431,177</b></u>	<u><b>-</b></u>	<u><b>44,015</b></u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Budgeted Fund Balance	-	-	-	(44,015)
	-	-	-	(44,015)
<b>REVENUES &amp; OTHER FINANCING OVER (UNDER) EXPENDITURES</b>	<u><b>\$ 344,837</b></u>	<u><b>\$ 431,177</b></u>	<u><b>\$ -</b></u>	<u><b>\$ -</b></u>
Beginning Fund Balance	<u>\$ 2,134,827</u>	<u>\$ 2,479,664</u>	<u>\$ 2,910,841</u>	<u>\$ 2,910,841</u>
Ending Fund Balance, June 30	<u>\$ 2,479,664</u>	<u>\$ 2,910,841</u>	<u>\$ 2,910,841</u>	<u>\$ 2,954,856</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.

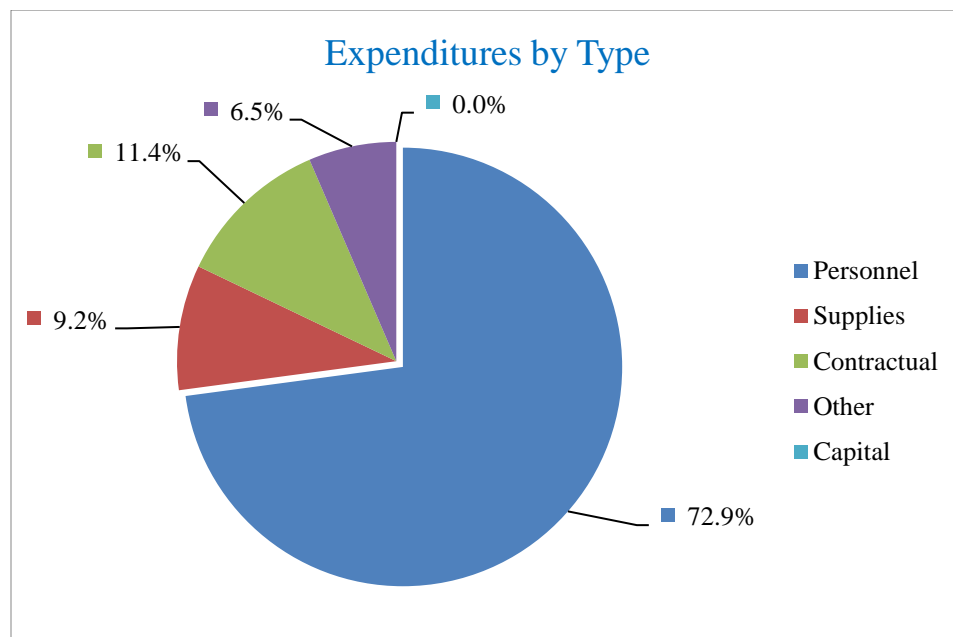
### FY 2022 Budget Highlights

No significant changes for the FY 2022 budget.

### Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 21-22 BUDGET	DOLLAR CHANGE
PERSONNEL	\$ 2,436,212	\$ 2,683,590	\$ 2,660,654	\$ (22,936)
SUPPLIES	329,262	343,731	339,709	(4,022)
CONTRACTUAL	370,469	458,307	420,225	(38,082)
OTHER	236,228	238,448	238,448	-
CAPITAL	-	36,684	-	(36,684)
<b>Sub Total</b>	<b>\$ 3,372,171</b>	<b>\$ 3,760,760</b>	<b>\$ 3,659,036</b>	<b>\$ (101,724)</b>

DESCRIPTION	FY 19-20 BUDGET	FY 20-21 BUDGET	FY 21-22 BUDGET	COUNT CHANGE
FULL TIME	38	38	38	0
PART TIME	19	19	18	-1
<b>Sub Total</b>	<b>57</b>	<b>57</b>	<b>56</b>	<b>-1</b>



<b>VICTIM ADVOCATE</b>	<b>FY 2019 ACTUAL</b>	<b>FY 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2022 BUDGET</b>
<b>REVENUES</b>				
Fines & Forfeitures	\$ 79,216	\$ 63,743	\$ 76,000	\$ 76,000
	79,216	63,743	76,000	76,000
<b>EXPENDITURES</b>				
Public Safety	76,743	91,661	106,896	106,110
	76,743	91,661	106,896	106,110
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>2,473</b>	<b>(27,918)</b>	<b>(30,896)</b>	<b>(30,110)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Budgeted Fund Balance	-	-	30,896	30,110
	-	-	30,896	30,110
<b>REVENUES &amp; OTHER FINANCING OVER (UNDER) EXPENDITURES</b>	<b>\$ 2,473</b>	<b>\$ (27,918)</b>	<b>\$ -</b>	<b>\$ -</b>
Beginning Fund Balance	\$ 89,161	\$ 91,634	\$ 63,716	\$ 32,820
Ending Fund Balance, June 30	\$ 91,634	\$ 63,716	\$ 32,820	\$ 2,710

## 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.

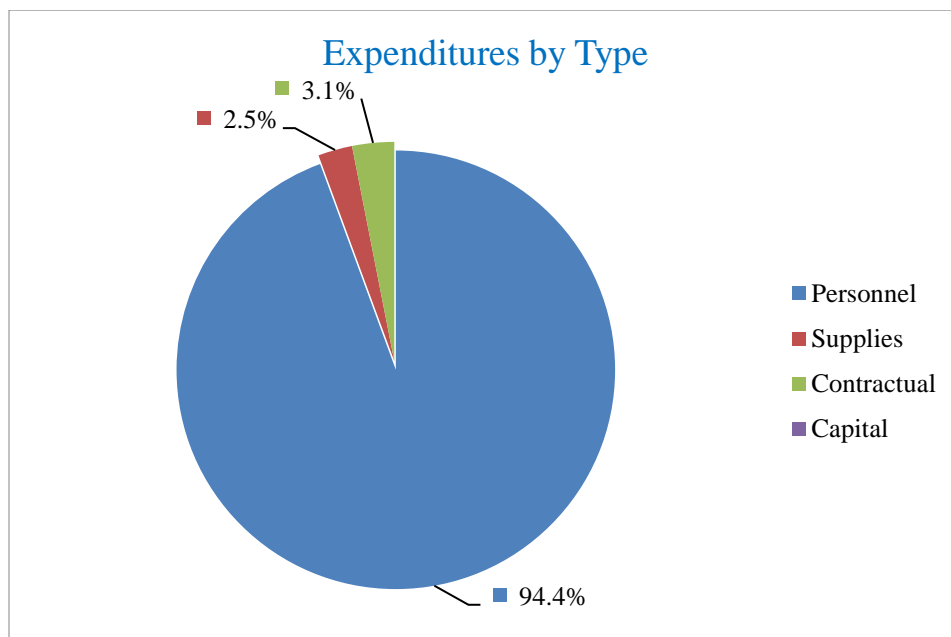
### FY 2022 Budget Highlights

No significant changes for the FY 2022 budget.

### Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 21-22 BUDGET	DOLLAR CHANGE
PERSONNEL	\$ 87,072	\$ 98,875	\$ 100,100	\$ 1,225
SUPPLIES	1,614	2,812	2,702	(110)
CONTRACTUAL	2,973	5,209	3,308	(1,901)
OTHER	-	-	-	-
CAPITAL	-	-	-	-
<b>Sub Total</b>	<b>\$ 91,659</b>	<b>\$ 106,896</b>	<b>\$ 106,110</b>	<b>\$ (786)</b>

DESCRIPTION	FY 19-20 BUDGET	FY 20-21 BUDGET	FY 21-22 BUDGET	COUNT CHANGE
FULL TIME	1	1	1	0
PART TIME	1	1	1	0
<b>Sub Total</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>0</b>



<b>EMERGENCY TELEPHONE SYSTEM</b>	<b>FY 2019 ACTUAL</b>	<b>FY 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2022 BUDGET</b>
<b>REVENUES</b>				
Licenses, Permits & Fees	\$ 326,274	\$ 351,382	\$ 330,000	\$ 330,000
Intergovernmental	226,014	406,792	360,147	345,958
	<u>552,288</u>	<u>758,174</u>	<u>690,147</u>	<u>675,958</u>
<b>EXPENDITURES</b>				
Public Safety	613,862	650,904	690,147	663,724
Capital Outlay	49,137	-	-	-
	<u>662,999</u>	<u>650,904</u>	<u>690,147</u>	<u>663,724</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b><u>(110,711)</u></b>	<b><u>107,270</u></b>	<b><u>-</u></b>	<b><u>12,234</u></b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Budgeted Fund Balance	-	-	-	(12,234)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>(12,234)</u>
<b>REVENUES &amp; OTHER FINANCING OVER (UNDER) EXPENDITURES</b>	<b><u>\$ (110,711)</u></b>	<b><u>\$ 107,270</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>
Beginning Fund Balance	<u>\$ 841,853</u>	<u>\$ 731,142</u>	<u>\$ 838,412</u>	<u>\$ 838,412</u>
Ending Fund Balance, June 30	<u>\$ 731,142</u>	<u>\$ 838,412</u>	<u>\$ 838,412</u>	<u>\$ 850,646</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.

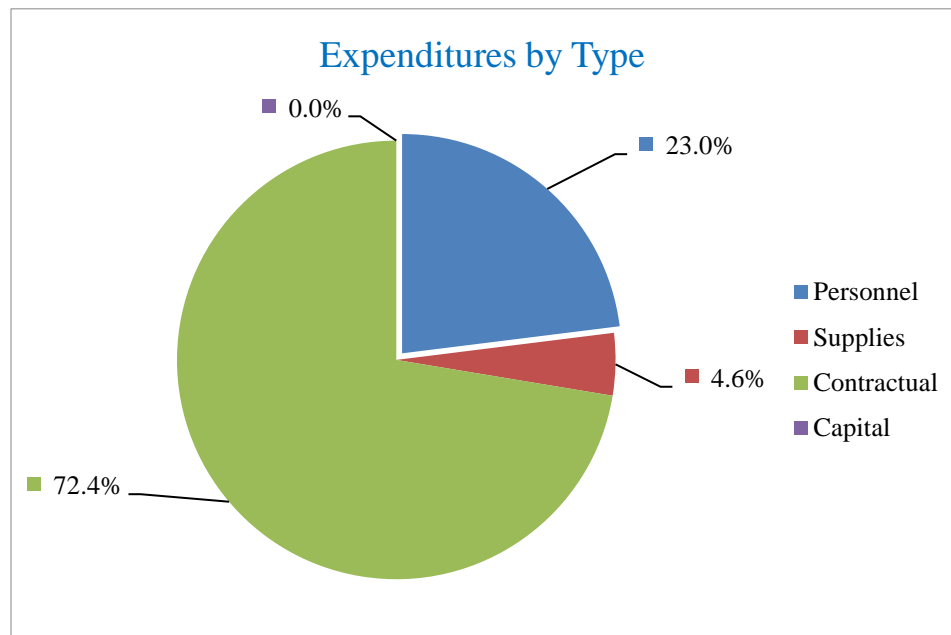
### FY 2022 Budget Highlights

A portion of the specialist position salary was reallocated to the Fire District to better with the duties of the job.

### Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 21-22 BUDGET	DOLLAR CHANGE
PERSONNEL	\$ 228,762	\$ 201,166	\$ 151,865	\$ (49,301)
SUPPLIES	65,014	30,880	30,500	(380)
CONTRACTUAL	357,127	458,101	481,359	23,258
CAPITAL	-	-	-	-
<b>Sub Total</b>	<b>\$ 650,903</b>	<b>\$ 690,147</b>	<b>\$ 663,724</b>	<b>\$ (26,423)</b>

DESCRIPTION	FY 19-20 BUDGET	FY 20-21 BUDGET	FY 21-22 BUDGET	COUNT CHANGE
FULL TIME	4	3	3	0
PART TIME	0	0	0	0
<b>Sub Total</b>	<b>4</b>	<b>3</b>	<b>3</b>	<b>0</b>



<b>RURAL FIRE DISTRICTS</b>	<b>FY 2019 ACTUAL</b>	<b>FY 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2022 BUDGET</b>
<b>REVENUES</b>				
Taxes	\$ 1,929,280	\$ 1,980,315	\$ 1,997,892	\$ 2,223,073
Licenses, Permits & Fees	3,758,187	4,086,951	4,218,978	4,552,352
Intergovernmental	179,390	23,384	-	-
Investment Income	8,739	6,421	-	-
Rent	-	25	-	-
Contributions	200	175	-	-
Miscellaneous	12,664	5,050	777,300	1,150,000
	<u>5,888,460</u>	<u>6,102,321</u>	<u>6,994,170</u>	<u>7,925,425</u>
<b>EXPENDITURES</b>				
Public Safety	5,022,338	5,053,430	5,381,276	5,923,549
Capital Outlay	307,751	1,275,714	1,253,270	1,266,000
Debt Service				
Principal	69,923	108,233	268,148	584,402
Interest & Fiscal Charges	63,531	58,723	65,449	124,168
	<u>5,463,543</u>	<u>6,496,100</u>	<u>6,968,143</u>	<u>7,898,119</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<u><b>424,917</b></u>	<u><b>(393,779)</b></u>	<u><b>26,027</b></u>	<u><b>27,306</b></u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from Bond Issuance	-	1,625,000	270,000	-
Transfer In (Out)	(400,000)	-	-	-
Budgeted Fund Balance	-	-	(296,027)	(27,306)
	<u>(400,000)</u>	<u>1,625,000</u>	<u>(26,027)</u>	<u>(27,306)</u>
<b>REVENUES &amp; OTHER FINANCING OVER (UNDER) EXPENDITURES</b>	<u><b>\$ 24,917</b></u>	<u><b>\$ 1,231,221</b></u>	<u><b>\$ -</b></u>	<u><b>\$ -</b></u>
Beginning Fund Balance	\$ 2,432,514	\$ 2,457,431	\$ 3,688,652	\$ 3,984,679
Ending Fund Balance, June 30	<u>\$ 2,457,431</u>	<u>\$ 3,688,652</u>	<u>\$ 3,984,679</u>	<u>\$ 4,011,985</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 county citizens.

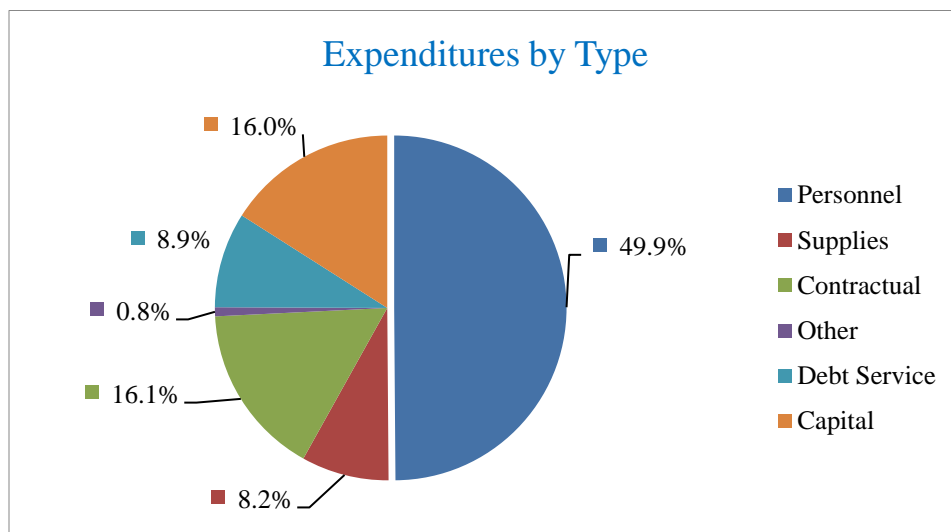
### FY 2022 Budget Highlights

The budget includes funds for a fire station at Rocky Bottom, several replacement of fire trucks, a fire chief's vehicle and extrication equipment. The budget also consolidates ten (10) fire fee districts into one fire fee district which will create efficiencies within personnel, operations and equipment.

### Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 21-22 BUDGET	DOLLAR CHANGE
PERSONNEL	\$ 3,469,276	\$ 3,598,469	\$ 3,929,000	\$ 330,531
SUPPLIES	590,754	661,645	650,345	(11,300)
CONTRACTUAL	993,402	1,027,701	1,277,204	249,503
OTHER	-	35,000	67,000	32,000
DEBT SERVICE	166,955	392,058	708,570	316,512
CAPITAL	1,275,713	1,253,270	1,266,000	12,730
<b>Sub Total</b>	<b>\$ 6,496,100</b>	<b>\$ 6,968,143</b>	<b>\$ 7,898,119</b>	<b>\$ 929,976</b>

DESCRIPTION	FY 19-20 BUDGET	FY 20-21 BUDGET	FY 21-22 BUDGET	COUNT CHANGE
FULL TIME	44	49	50	1
PART TIME	52	49	49	0
<b>Sub Total</b>	<b>96</b>	<b>98</b>	<b>99</b>	<b>1</b>



<b>RURAL FIRE DISTRICTS</b>	<b>PICKENS COMBINED</b>	<b>SHADY GROVE</b>	<b>VINEYARDS</b>	<b>SPRINGS</b>	<b>TOTAL</b>
<b>REVENUES</b>					
Taxes	\$ -	\$ 557,499	\$ 804,823	\$ 860,751	\$ 2,223,073
Licenses, Permits & Fees	4,552,352	-	-	-	4,552,352
Miscellaneous	1,150,000	-	-	-	1,150,000
	5,702,352	557,499	804,823	860,751	7,925,425
<b>EXPENDITURES</b>					
Public Safety	4,033,844	554,277	782,935	552,493	5,923,549
Capital Outlay	1,266,000	-	-	-	1,266,000
Debt Service					
Principal	584,402	-	-	-	584,402
Interest & Fiscal Charges	124,168	-	-	-	124,168
	6,008,414	554,277	782,935	552,493	7,898,119
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(306,062)</b>	<b>3,222</b>	<b>21,888</b>	<b>308,258</b>	<b>27,306</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Proceeds from Bond Issuance	-	-	-	-	-
Budgeted Fund Balance	306,062	(3,222)	(21,888)	(308,258)	(27,306)
	306,062	(3,222)	(21,888)	(308,258)	(27,306)
<b>REVENUES &amp; OTHER FINANCING OVER (UNDER) EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Beginning Fund Balance	\$ 2,076,650	\$ 284,818	\$ 773,671	\$ 591,424	\$ 3,726,563
Ending Fund Balance, June 30	\$ 1,770,588	\$ 288,040	\$ 795,559	\$ 899,682	\$ 3,753,869

\* Does not include estimates for FY 2021

<b>ACCOMMODATION TAX</b>	<b>FY 2019 ACTUAL</b>	<b>FY 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2022 BUDGET</b>
<b>REVENUES</b>				
Taxes	\$ 193,475	\$ 189,452	\$ 185,000	\$ 185,000
	193,475	189,452	185,000	185,000
<b>EXPENDITURES</b>				
Culture & Recreation	232,665	110,599	152,000	152,000
	232,665	110,599	152,000	152,000
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(39,190)</b>	<b>78,853</b>	<b>33,000</b>	<b>33,000</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer In (Out)	(33,424)	(33,223)	(33,000)	(33,000)
	(33,424)	(33,223)	(33,000)	(33,000)
<b>REVENUES &amp; OTHER FINANCING OVER (UNDER) EXPENDITURES</b>	<b>\$ (72,614)</b>	<b>\$ 45,630</b>	<b>\$ -</b>	<b>\$ -</b>
Beginning Fund Balance	\$ 212,558	\$ 139,944	\$ 185,574	\$ 22,725
Ending Fund Balance, June 30	\$ 139,944	\$ 185,574	\$ 185,574	\$ 22,725

<b>TOURISM FUNDS</b>	<b>FY 2019 ACTUAL</b>	<b>FY 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2022 BUDGET</b>
<b>REVENUES</b>				
Intergovernmental	\$ 5,895	\$ 1,895	\$ -	\$ -
Charges for Services	25,152	205	-	-
Contributions	441	313	-	-
Miscellaneous	8,735	-	-	-
	<u>40,223</u>	<u>2,413</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>				
Culture & Recreation	<u>88,055</u>	<u>1,447</u>	<u>4,450</u>	<u>4,300</u>
	88,055	1,447	4,450	4,300
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<u><b>(47,832)</b></u>	<u><b>966</b></u>	<u><b>(4,450)</b></u>	<u><b>(4,300)</b></u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Budgeted Fund Balance	<u>-</u>	<u>-</u>	<u>4,450</u>	<u>4,300</u>
	-	-	4,450	4,300
<b>REVENUES &amp; OTHER FINANCING OVER (UNDER) EXPENDITURES</b>	<u><b>\$ (47,832)</b></u>	<u><b>\$ 966</b></u>	<u><b>\$ -</b></u>	<u><b>\$ -</b></u>
Beginning Fund Balance	\$ 52,384	\$ 4,552	\$ 5,518	\$ 1,068
Ending Fund Balance, June 30	<u>\$ 4,552</u>	<u>\$ 5,518</u>	<u>\$ 1,068</u>	<u>\$ (3,232)</u>

ACCOMMODATION FEE	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 BUDGET
<b>REVENUES</b>				
Licenses, Permits & Fees	\$ 394,788	\$ 352,653	\$ 400,000	\$ 375,000
	394,788	352,653	400,000	375,000
<b>EXPENDITURES</b>				
Culture & Recreation	162,745	301,401	237,187	172,072
Capital Outlay	311,905	69,062	-	30,000
	474,650	370,463	237,187	202,072
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(79,862)</b>	<b>(17,810)</b>	<b>162,813</b>	<b>172,928</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Budgeted Fund Balance	-	-	(162,813)	(172,928)
	-	-	(162,813)	(172,928)
<b>REVENUES &amp; OTHER FINANCING OVER (UNDER) EXPENDITURES</b>	<b>\$ (79,862)</b>	<b>\$ (17,810)</b>	<b>\$ -</b>	<b>\$ -</b>
Beginning Fund Balance	\$ 349,596	\$ 269,734	\$ 251,924	\$ 414,737
Ending Fund Balance, June 30	\$ 269,734	\$ 251,924	\$ 414,737	\$ 587,665

<b>ROAD MAINTENANCE FEE</b>	<b>FY 2019 ACTUAL</b>	<b>FY 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2022 BUDGET</b>
<b>REVENUES</b>				
Licenses, Permits & Fees	\$ 2,176,865	\$ 2,232,677	\$ 2,150,000	\$ -
	2,176,865	2,232,677	2,150,000	-
<b>EXPENDITURES</b>				
Public Works	1,551,959	762,804	1,322,307	241,221
Other	-	-	591,250	-
Capital Outlay	20,369	17,585	236,443	-
	1,572,328	780,389	2,150,000	241,221
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>604,537</b>	<b>1,452,288</b>	<b>-</b>	<b>(241,221)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer In (Out)	-	-	-	241,221
	-	-	-	241,221
<b>REVENUES &amp; OTHER FINANCING OVER (UNDER) EXPENDITURES</b>	<b>\$ 604,537</b>	<b>\$ 1,452,288</b>	<b>\$ -</b>	<b>\$ -</b>
Beginning Fund Balance	\$ 2,862,595	\$ 3,467,132	\$ 4,919,420	\$ 4,919,420
Ending Fund Balance, June 30	\$ 3,467,132	\$ 4,919,420	\$ 4,919,420	\$ 4,919,420



## Road Maintenance Fee

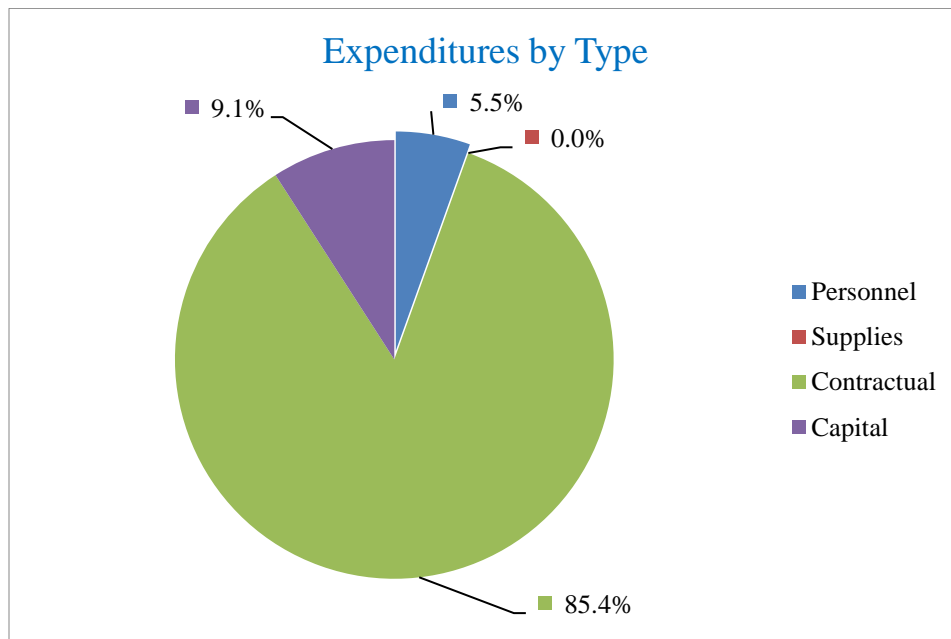
### FY 2022 Budget Highlights

No significant changes for the FY 2022 budget.

### Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 21-22 BUDGET	DOLLAR CHANGE
PERSONNEL	\$ 84,411	\$ 123,401	\$ -	\$ (123,401)
SUPPLIES	64,407	-	-	-
CONTRACTUAL	613,986	1,790,156	241,221	(1,548,935)
CAPITAL	17,584	236,443	-	(236,443)
<b>Sub Total</b>	<b>\$ 780,388</b>	<b>\$ 2,150,000</b>	<b>\$ 241,221</b>	<b>\$ (1,908,779)</b>

DESCRIPTION	FY 19-20 BUDGET	FY 20-21 BUDGET	FY 21-22 BUDGET	COUNT CHANGE
FULL TIME	0	0	0	0
PART TIME	3	3	3	0
<b>Sub Total</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0</b>



<b>RECREATION FUND</b>	<b>FY 2019 ACTUAL</b>	<b>FY 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2022 BUDGET</b>
<b>REVENUES</b>				
Charges for Services	\$ -	\$ -	\$ -	\$ -
	-	-	-	-
<b>EXPENDITURES</b>				
Culture & Recreation	387,992	347,907	418,105	418,105
	387,992	347,907	418,105	418,105
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(387,992)</b>	<b>(347,907)</b>	<b>(418,105)</b>	<b>(418,105)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer In (Out)	300,000	399,241	418,105	418,105
	300,000	399,241	418,105	418,105
<b>REVENUES &amp; OTHER FINANCING OVER (UNDER) EXPENDITURES</b>	<b>\$ (87,992)</b>	<b>\$ 51,334</b>	<b>\$ -</b>	<b>\$ -</b>
Beginning Fund Balance	\$ 194,950	\$ 106,958	\$ 158,292	\$ 158,292
Ending Fund Balance, June 30	\$ 106,958	\$ 158,292	\$ 158,292	\$ 158,292

<b>PRISON FUND</b>	<b>FY 2019 ACTUAL</b>	<b>FY 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2022 BUDGET</b>
<b>REVENUES</b>				
Miscellaneous	\$ 1,304	\$ -	\$ 2,400	\$ -
	1,304	-	2,400	-
<b>EXPENDITURES</b>				
Public Safety	2,131	-	2,400	2,400
	2,131	-	2,400	2,400
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(827)</b>	<b>-</b>	<b>-</b>	<b>(2,400)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Budgeted Fund Balance	-	-	-	2,400
	-	-	-	2,400
<b>REVENUES &amp; OTHER FINANCING OVER (UNDER) EXPENDITURES</b>	<b>\$ (827)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Beginning Fund Balance	\$ 3,248	\$ 2,421	\$ 2,421	\$ 2,421
Ending Fund Balance, June 30	\$ 2,421	\$ 2,421	\$ 2,421	\$ 21

PICKENS ALLIANCE	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 BUDGET
<b>REVENUES</b>				
Intergovernmental	\$ 67,822	\$ 57,285	\$ 51,148	\$ 52,621
Investment Income	657	729	-	-
Contributions	-	27,000	-	-
Miscellaneous	-	92,713	-	-
	68,479	177,727	51,148	52,621
<b>EXPENDITURES</b>				
Economic Development	563,678	415,820	474,648	583,290
Capital Outlay	-	-	-	10,850
	563,678	415,820	474,648	594,140
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(495,199)</b>	<b>(238,093)</b>	<b>(423,500)</b>	<b>(541,519)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer In (Out)	426,912	339,962	423,500	541,519
Budgeted Fund Balance	-	-	-	-
	426,912	339,962	423,500	541,519
<b>REVENUES &amp; OTHER FINANCING OVER (UNDER) EXPENDITURES</b>	<b>\$ (68,287)</b>	<b>\$ 101,869</b>	<b>\$ -</b>	<b>\$ -</b>
Beginning Fund Balance	\$ 161,877	\$ 93,590	\$ 195,459	\$ 195,459
Ending Fund Balance, June 30	\$ 93,590	\$ 195,459	\$ 195,459	\$ 195,459

## 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.”

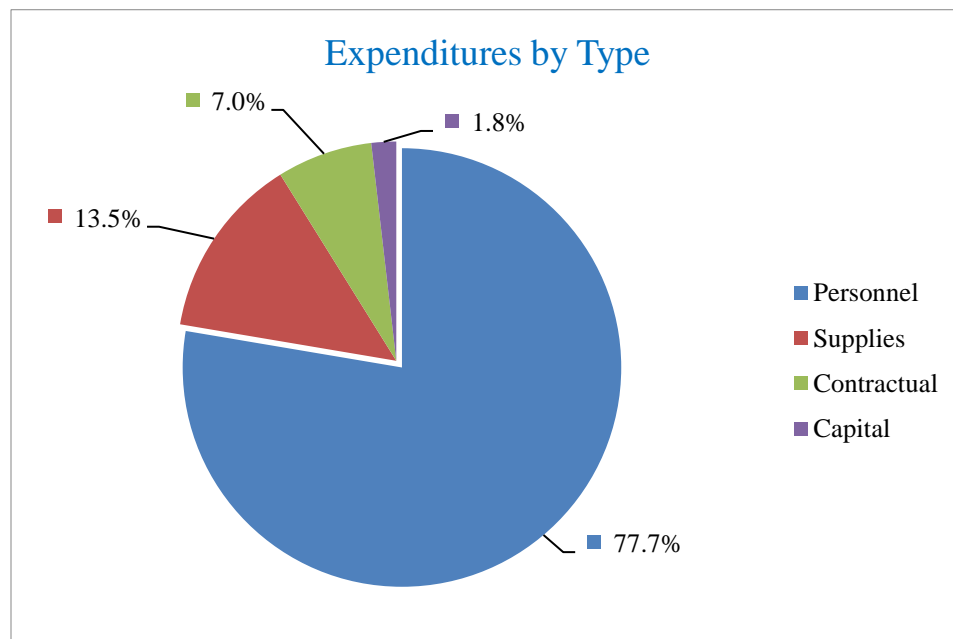
### FY 2022 Budget Highlights

The budget includes an addition of a new full time position.

### Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 21-22 BUDGET	DOLLAR CHANGE
PERSONNEL	\$ 315,388	\$ 357,346	\$ 461,437	\$ 104,091
SUPPLIES	61,868	76,641	80,024	3,383
CONTRACTUAL	38,563	40,661	41,829	1,168
CAPITAL	-	-	10,850	10,850
<b>Sub Total</b>	<b>\$ 415,819</b>	<b>\$ 474,648</b>	<b>\$ 594,140</b>	<b>\$ 119,492</b>

DESCRIPTION	FY 19-20 BUDGET	FY 20-21 BUDGET	FY 21-22 BUDGET	COUNT CHANGE
FULL TIME	3	3	4	1
PART TIME	0	0	0	0
<b>Sub Total</b>	<b>3</b>	<b>3</b>	<b>4</b>	<b>1</b>



<b>PUBLIC SERVICE COMMISSION</b>	<b>FY 2019 ACTUAL</b>	<b>FY 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2022 BUDGET</b>
<b>OPERATING REVENUES</b>				
Charges for Services	\$ 1,494,499	\$ 1,461,685	\$ 1,852,574	\$ 1,865,970
	<u>1,494,499</u>	<u>1,461,685</u>	<u>1,852,574</u>	<u>1,865,970</u>
<b>OPERATING EXPENSES</b>				
Personnel Services	511,057	598,651	521,599	541,191
Operating Expenses	824,449	914,359	1,554,327	1,271,489
	<u>1,335,506</u>	<u>1,513,010</u>	<u>2,075,926</u>	<u>1,812,680</u>
<b>OPERATING (LOSS) INCOME</b>	<b>158,993</b>	<b>(51,325)</b>	<b>(223,352)</b>	<b>53,290</b>
<b>NON-OPERATING REVENUES (EXPENSES)</b>				
Reserve for Debt /Contingency	-	-	-	-
Debt Service - Principal	36,804	37,532	(38,494)	(39,369)
Debt Service - Interest	(40,500)	(39,772)	(38,810)	(37,935)
Other nonoperating revenue	4,272	4,754	-	-
Capital	-	-	(40,000)	-
Fund Equity	-	-	342,380	25,738
Capital Contribution	400,368	392,580	-	-
Gain of sale of capital assets	-	(502,169)	-	-
Transfers In	976	(3,310,479)	(1,724)	(1,724)
	<u>401,920</u>	<u>(3,417,554)</u>	<u>223,352</u>	<u>(53,290)</u>
<b>NET INCOME (LOSS) - BUDGETARY BASIS</b>	<b>\$ 560,913</b>	<b>\$ (3,468,879)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ADJUSTMENT TO GAAP BASIS</b>				
<b>INCREASES (DECREASES)</b>				
Depreciation	\$ (1,161,185)	\$ (1,024,618)		
Change in Accounting Principal	-			
Repayment of loan	(36,804)	(37,532)		
<b>CHANGE IN NET ASSETS GAAP BASIS</b>	<b>\$ (637,076)</b>	<b>\$ (4,531,029)</b>		
Beginning Fund Equity	\$ 25,569,279	\$ 24,932,203		
Ending Fund Equity, June 30	\$ 24,932,203	\$ 20,401,174		

## 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.

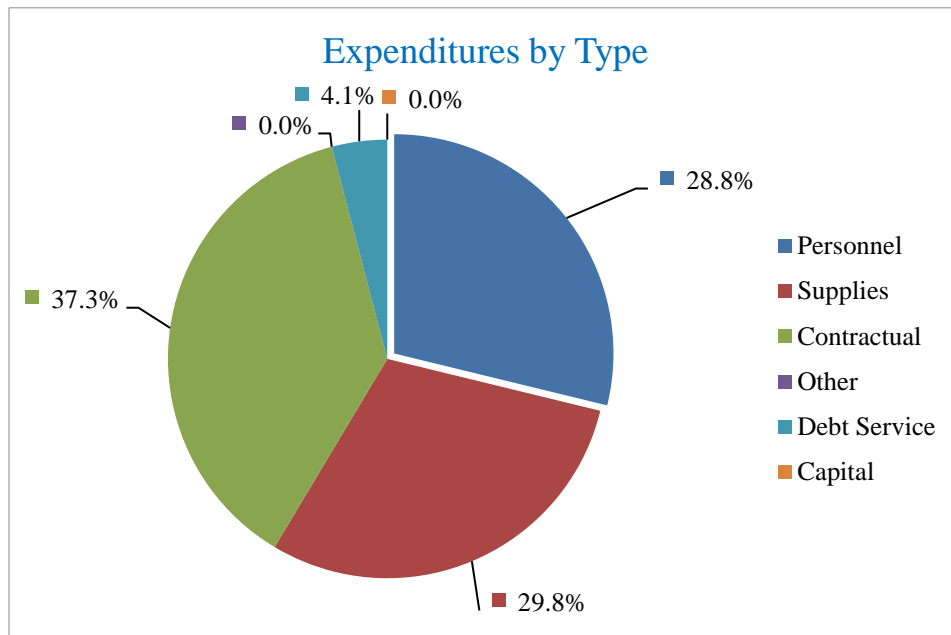
### FY 2022 Budget Highlights

No significant changes for the FY 2022 budget.

### Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 21-22 BUDGET	DOLLAR CHANGE
PERSONNEL	\$ 644,642	\$ 505,117	\$ 534,003	\$ 28,886
SUPPLIES	336,645	453,302	564,208	110,906
CONTRACTUAL	577,713	616,701	707,281	90,580
OTHER	1,526,787	95,941	-	(95,941)
DEBT SERVICE	39,772	77,304	77,304	-
CAPITAL	-	-	-	-
<b>Sub Total</b>	<b>\$ 3,125,559</b>	<b>\$ 1,748,365</b>	<b>\$ 1,882,796</b>	<b>\$ 134,431</b>

DESCRIPTION	FY 19-20 BUDGET	FY 20-21 BUDGET	FY 21-22 BUDGET	COUNT CHANGE
FULL TIME	7	7	7	0
PART TIME	0	0	0	0
<b>Sub Total</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>0</b>





<b>AIRPORT</b>	<b>FY 2019 ACTUAL</b>	<b>FY 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2022 BUDGET</b>
<b>OPERATING REVENUES</b>				
Charges for Service	\$ 584,175	\$ 553,779	\$ 621,165	\$ 621,165
Intergovernmental	-	-	2,973,500	4,387,500
	<u>584,175</u>	<u>553,779</u>	<u>3,594,665</u>	<u>5,008,665</u>
<b>OPERATING EXPENSES</b>				
Personnel Services	226,680	237,693	214,193	222,861
Operating Expenses	449,507	349,907	403,052	397,863
	<u>676,187</u>	<u>587,600</u>	<u>617,245</u>	<u>620,724</u>
<b>OPERATING (LOSS) INCOME</b>	<u><b>(92,012)</b></u>	<u><b>(33,821)</b></u>	<u><b>2,977,420</b></u>	<u><b>4,387,941</b></u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>				
Other nonoperating revenue	1,958	2,061	-	-
Capital	-	-	(3,130,000)	(4,500,000)
Fund Equity	-	-	-	(441)
Capital Contribution	396,859	69,428	-	-
Gain of sale of capital assets	-	-	-	-
Transfer from General Fund	11,433	-	152,580	112,500
	<u>410,250</u>	<u>71,489</u>	<u>(2,977,420)</u>	<u>(4,387,941)</u>
<b>NET INCOME (LOSS) - BUDGETARY BASIS</b>	<u><b>\$ 318,238</b></u>	<u><b>\$ 37,668</b></u>	<u><b>\$ -</b></u>	<u><b>\$ -</b></u>
<b>ADJUSTMENT TO GAAP BASIS INCREASES (DECREASES)</b>				
Depreciation	\$ (182,350)	\$ (210,079)		
Change in Accounting Principal	-	-		
<b>CHANGE IN NET ASSETS GAAP BASIS</b>	<u><b>\$ 135,888</b></u>	<u><b>\$ (172,411)</b></u>		
Beginning Fund Equity	<u>\$ 5,180,975</u>	<u>\$ 5,316,863</u>		
Ending Fund Equity, June 30	<u>\$ 5,316,863</u>	<u>\$ 5,144,452</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.

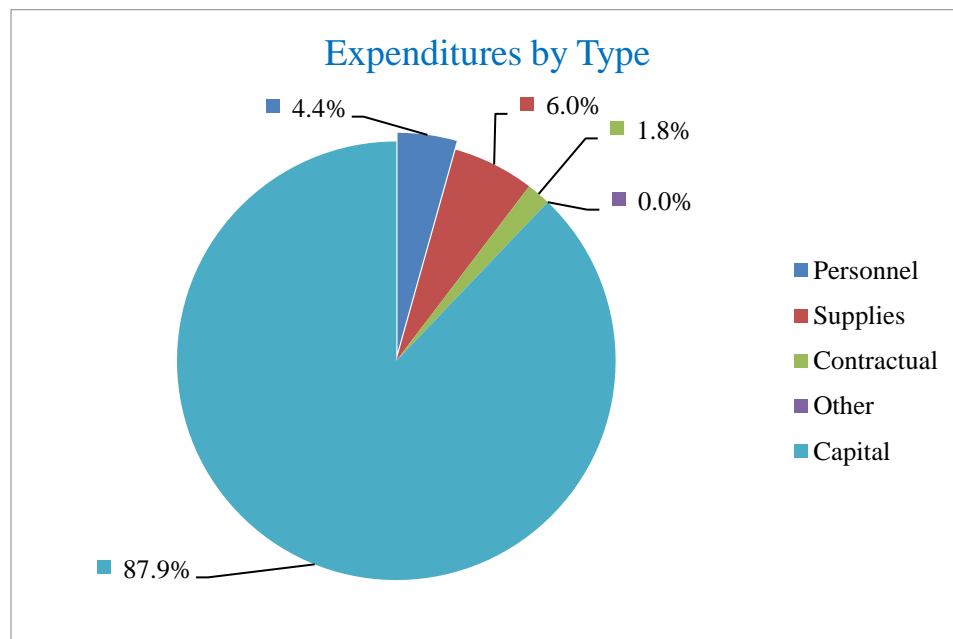
### FY 2022 Budget Highlights

The budget includes funding for the runway and taxiway pavement rehabilitation project. The Federal Aviation Administration will fund 95% of this project with the remaining 55 funding coming from the County.

### Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 21-22 BUDGET	DOLLAR CHANGE
PERSONNEL	\$ 263,818	\$ 214,193	\$ 222,861	\$ 8,668
SUPPLIES	279,732	321,322	307,309	(14,013)
CONTRACTUAL	70,772	81,730	90,554	8,824
OTHER	210,079	-	-	-
DEBT SERVICE	-	-	-	-
CAPITAL	-	3,130,000	4,500,000	1,370,000
<b>Sub Total</b>	<b>\$ 824,401</b>	<b>\$ 3,747,245</b>	<b>\$ 5,120,724</b>	<b>\$ 1,373,479</b>

DESCRIPTION	FY 19-20 BUDGET	FY 20-21 BUDGET	FY 21-22 BUDGET	COUNT CHANGE
FULL TIME	2	3	3	0
PART TIME	1	0	0	0
<b>Sub Total</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0</b>



**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.

**GLOSSARY OF TERMS:**

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

**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 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.