

PICKENS COUNTY

FY 2024 BUDGET



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PICKENS COUNTY

SOUTH CAROLINA

COUNCIL MEMBERS

CHRIS BOWERS, CHAIRMAN
ROY COSTNER, VICE CHAIRMAN
ALEX SAITTA, VICE CHAIRMAN PRO-TEM
CLAIBORNE LINVILE
CHRIS LOLLIS
HENRY WILSON

**COUNTY ADMINISTRATOR**

KEN ROPER

CLERK TO COUNCIL

MEAGAN NATIONS

MEMORANDUM

TO: County Council

RE: Budget Transmittal

DATE: June 26, 2023

Attached please find the staff proposed Operating and Capital Budget for FY2024 (the "Budget"). This 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 3, 2023 as the date for First Reading (of a required three readings) by County Council of the Budget Ordinance. Traditionally this First Reading is in title only, with second and third readings following at later dates, along with as many budget work sessions as Council deems, in its sole discretion, to be needed.

When staff began the Budget formation process, we were informed and guided by County Council's 2023 stated Goals. These goals are 1) Proactively Address Local Challenges, 2) Nurture a Resilient Community, and 3) Attract and Support Passionate People. These three areas of focus (Plan, Purpose, and People) were at the center of staff discussions regarding this Budget. In fact, in most instances these Goals were displayed and referenced during my individual budget meetings with administrative staff and elected officials, and proved essential in focusing these conversations on council priorities. As a result, I believe this Budget is designed to accomplish your Goals, and to do so in a proactive, meaningful, and fiscally appropriate manner.

Regarding the first of Council Goals, **Proactively Addressing Local Challenges**, The Budget is mindful of inflationary pressures and the uncertainty in our current local, state, and national economic condition. Accordingly, our proposed Budget is cognizant of this local challenge by holding our operating millage flat, providing for **no tax increase** to our citizens. At the same time, this Budget recognizes that County Council is deeply engaged in revising and expanding our Unified Development Standards Ordinance. Accordingly, this Budget provides for an additional full time Code Enforcement Officer, doubling the capacity of that office, and allowing for increased focus in keeping our community safe and up to current standards. Similarly, as growth creates increased usage at our recycling centers and landfill,

this Budget provides for an additional Solid Waste Motor Equipment Operator to increase the capacity and efficiency of our waste disposal operation. Given that emergency services are also stressed by population increases, this Budget adds an additional position in vehicle maintenance that will be dedicated to maintenance and repair of our emergency service fleet. This Budget funds the Pickens County Library System well above what is required by state law, preserving their fund balance, and placing their budget at equal consideration with other county departments, such as EMS, E911, and the Pickens County Sheriff's Office.

On the stated Goal of **Nurturing a Resilient Community**, we are proposing that the Pickens County E911 office assume dispatch responsibilities for the City of Liberty and its partners by the addition of 6 dispatch positions, funded in large portion by the municipal customers. This will allow us to build dispatch capability within county staff, as we prepare for a proposal for a collocated dispatch and emergency services-focused facility in the near future. An additional field technician position is also proposed in our Engineering department, so that we can maintain the momentum we currently have in our fixingcountyroads.com initiatives. And excitingly, this Budget provides for dedicated millage that would, along with anticipated funding from the state and the county transportation committee, support a county bond issue that fully qualifies SC Highway 183 for State Transportation Infrastructure Bank funding that would accomplish the widening and improvement of this dangerous thoroughfare.

As for **Attracting & Supporting Passionate People**, this Budget provides for a funding an updated Compensation Study for the coming year, as well as a 3% cost of living adjustment for all county employees in the meantime. But pay alone will not fulfil Council vision for our workforce, so this budget doubles the amount dedicated to the training of our employees, and provides for a specific training budget line item for the Pickens County Sheriff's Office, instead of relying on transfers from other budget lines to cover training expenses as has been the practice in the past. For the first time we are specifically budgeting in our Human Resources account for continuation of our Third Thursday Food Truck events, which have proved essential in improving employee morale, and encouraging interaction between public servants and our friends, neighbors, and coworkers during the work day.

In all, this Budget is both measured and conservative in philosophy, but also bold in fulfilling its mandate found within County Council's current Goals. I would like to thank Ralph Guarino, Director of Finance and Administration and his staff for their dedication and professionalism during our 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 Budget.

Respectfully Submitted,



Ken Roper
County Administrator



(Courtesy of Jerrell Rolack Photography)

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.

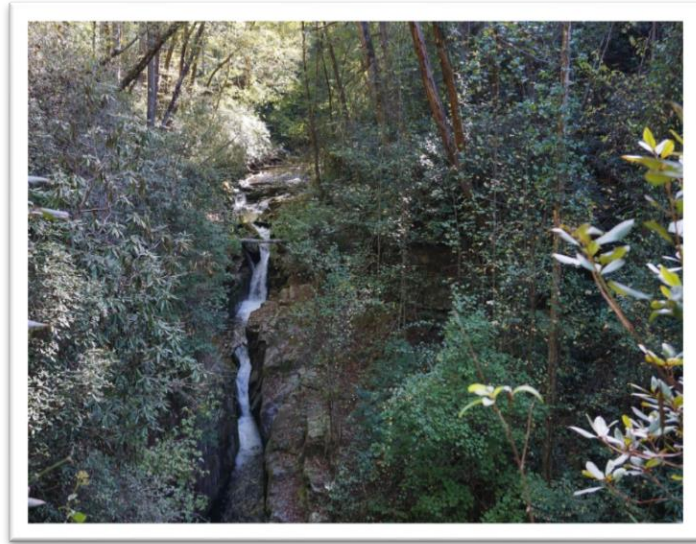


Photo courtesy of Lake Hartwell Country

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

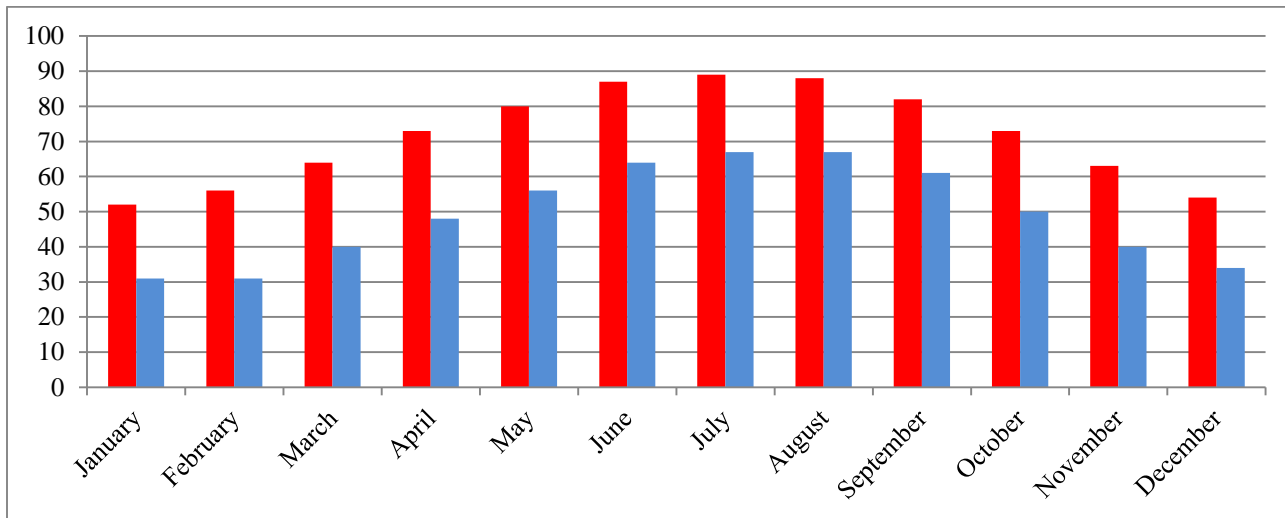
County Seat – City of Pickens

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	77,237
Number of Voters-Last General Election	40,541
Percentage Voting	53.4%
Voter Precincts	61
Number of Representatives-State	5
Number of Senators-State	2

Population Trends and Projections

2000	110,757
2010	119,224
2010	119,224
2015	121,521
2020	127,983
2025	131,255

Land Use

	<u>Square Miles</u>	
Rural	425	86%
Urban	72	14%

Population by Municipality (2020)

Central	5,247
Clemson	17,681
Easley	22,921
Liberty	3,366
Norris	741
Pickens	3,388
Six Mile	759
Unincorporated	77,298

Households (2021)

Family	32,064	61.7%
Non-Family	19,932	38.3%
With Children under 18 years	13,519	26.0%
With Persons over 65 years	15,910	30.6%
Average Household Size Owner Occupied:	2.49	
Average Household Size Renter Occupied:	2.24	
Average Family Size:	3.0	

Rank: 14 out of 46 counties in South Carolina
Population Density: 264.4 per square mile

Gender Composition (2020)

Males	63,591	49.6%
Females	64,392	50.4%

Age Composition (2020)

Under 5 years	6,149	4.8%
5-19 years	25,086	19.6%
20-24 years	15,380	12.1%
25-44 years	29,003	22.7%
45-64 years	30,395	23.8%
65 and older	21,970	17.2%

Age Composition (2021)

0-17 years	24,707	18.7%
18 and over	107,522	81.3%

Median Age (2020)

United States	38.6 years
South Carolina	39.7 years
Pickens County	36.4 years

Housing Units (2021)

Owner Occupied	36,709	70.3%
Renter Occupied	15,287	29.7%
Vacant-Seasonal Use	563	10.4%
Vacant-For Rent	1,074	19.9%
Vacant-For Sale	580	10.7%
Vacant-Other	2,567	47.5%
Homeowner Vacancy Rate:		1.5%
Rental Vacancy Rate:		6.4%

Index Crime Rate

	Pickens	South Carolina
<u>Year</u>	<u>County</u>	<u>County</u>
2018	3,472.7	3,648.0
2019	3,235.3	3,497.0
2020	2,851.5	3,368.5
2021	2,864.0	3,108.9
		(Per 100,000 of Population)

Education

Public Schools

The Pickens County School District is South Carolina's fifteenth largest district with an enrollment of 16,310 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 2022)

Clemson University	28,466
Southern Wesleyan University	1,175
Tri-County Technical College	5,617*
*Based on 2021 Report	

Private and Parochial Schools (2022)

Number of schools	7
Kindergarten Enrollment	39
Grades 1-8 Enrollment	217
Grades 9-12 Enrollment	46

Highest Educational Attainment (Adults over 25)

Less than 9 th Grade	4.0%
Attended High School	8.8%
High School Diploma	24.3%
Attended College	19.5%
College Degree	26.0%

Pickens County Library System (2022)

Headquarters	1
Branches	3
Number of Registered Users	102,990
Library Holdings	249,868
Annual Public Service Hours	11,735

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 (2022)

EMS Stations	8
Employees (full-time)	67
Employees (part-time)	45
Advanced Life Support Calls	6,764
Basic Life Support Calls	7,637

Sheriff's Office (2022)

Sworn Employees	157
Non-Sworn Employees	32
Total Calls for Service	108,418
Criminal Calls Dispatched	84,001
Inmates Processed	3,323
Warrants Issued	3,066

Emergency Management (2022)

Rescue Stations	4
Rescue Personnel (Volunteers)	51
Rescue Calls	555
HazMat Team Members	20
Water Response Team	31
CERT Team Members	0*

*No CERT Team this year

Fire Service

Fire Stations	16
Volunteers (approx.)	76
Paid Firefighters	93

Clerk of Court's Office (2022)

Criminal Court Cases	4,366
Civil Court Cases	2,504

Fire District

ISO Rating

Crosswell	3/3X
Dacusville	3/3Y
Pumpkintown	5/9
Holly Springs	8/8X
Shady Grove	3/3X
Pickens Rural	4/4X
Six Mile	5/5Y
Keowee Springs	3
Keowee Vineyards	3
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	46,465	57%
C&D Landfill	22,380	27%
Recycled	12,981	16%

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 (2021)

Manufacturing	6,917	18%
Mining & Construction	3,240	8%
Transportation & Public Utilities	1,918	5%
Wholesale & Retail Trade	4,609	12%
Finance, Insurance & Real Estate	1,926	5%
Services	18,435	46%
Government	1,997	5%

Building Permits Issued

<u>Year</u>	<u>Number</u>	<u>Value</u>
2018	987	\$ 75,905,512
2019	2,165	\$ 99,901,787
2020	2,114	\$109,135,722
2021	2,419	\$203,732,900
2022	2,479	\$325,450,047

Median Family Income

2016	\$43,531
2017	\$45,332
2018	\$47,024
2019	\$52,944
2020	\$54,588

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	

Per Capita Income

<u>Year</u>	<u>Pickens County</u>	<u>South Carolina</u>	<u>United States</u>
2016	34,835	39,527	49,204
2017	36,936	41,633	51,640
2018	38,344	43,702	54,446
2019	39,845	49,455	56,047
2020	41,770	48,021	59,510

Base County Property Tax Millage Rate 2023

County Operations	63.7
County Bonds	2.8
County Sewer	1.1
Tri-County Tech	2.4
Pickens County Library	5.1

Unemployment Rates

<u>Year</u>	<u>Pickens County</u>	<u>South Carolina</u>	<u>United States</u>
2018	3.5	3.8	3.9
2019	2.8	2.9	3.7
2020	5.3	6.2	8.1
2021	2.6	3.9	4.6

Assessed Property Values

<u>Tax Year</u>	<u>Real Property</u>	<u>Personal Property</u>	<u>Total Value</u>
2017	373,537,003	126,949,196	500,486,199
2018	397,808,536	126,295,392	524,103,928
2019	444,168,227	125,810,926	569,978,153
2020	465,429,090	144,308,079	609,737,169
2021	474,319,214	152,303,509	626,622,723

Gross Retail Sales

2018	2,570,001,285
2019	2,520,351,522
2020	2,537,823,406
2021	2,740,364,518

Ten Largest Taxpayers 2021-2022 Fiscal Year

1. Duke Energy Carolinas
2. Blue Ridge Electric Coop., Inc
3. Reliable Automatic Sprinkler
4. CCSHP Clemson LLC
5. Cellco Partnership DBA Verizon
6. The Ridge Clemson LLC
7. BASF Corporation
8. PHU Hwy 76 Clemson LLC
9. St Jude Medical Cardiology Division Inc
10. Cottages of Clemson DE LLC

New and Expanded Industry

<u>Year</u>	<u>Total Jobs</u>	<u>Total Investment</u>
2018	155	18,600,000
2019	567	53,500,000
2020	68	10,200,200
2021	72	8,800,000
2022	392	40,300,000

Fees & Charges**Sheriff**

Civil Process	\$15.00
Execution of Judgments & Foreclosures	\$25.00
Sheriff's Sale Fee	7 ½% 1 st \$500.00, 3% thereafter
Scrap Metal Permits	\$10.00 (If permit lost and replacement needed)
Sex Offender Registry	\$150.00/year (SLED \$50.00; County \$100.00)
Additional Hours for Events (per hour)	\$30.00 (Clemson games \$40.00)
Housing of Prisoners	\$37.40

Probate Court

Marriage License	\$40.00 (State \$20.00; County \$20.00)
Marriage Ceremony	\$25.00

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
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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
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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.

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

Building Codes, continued

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
Mulch	\$10.00 per yard
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
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)	\$5.83 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	based on market conditions
100LL Full Service	based on market conditions
Self Serve	based on market conditions
Oil	5% above cost

Museum

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

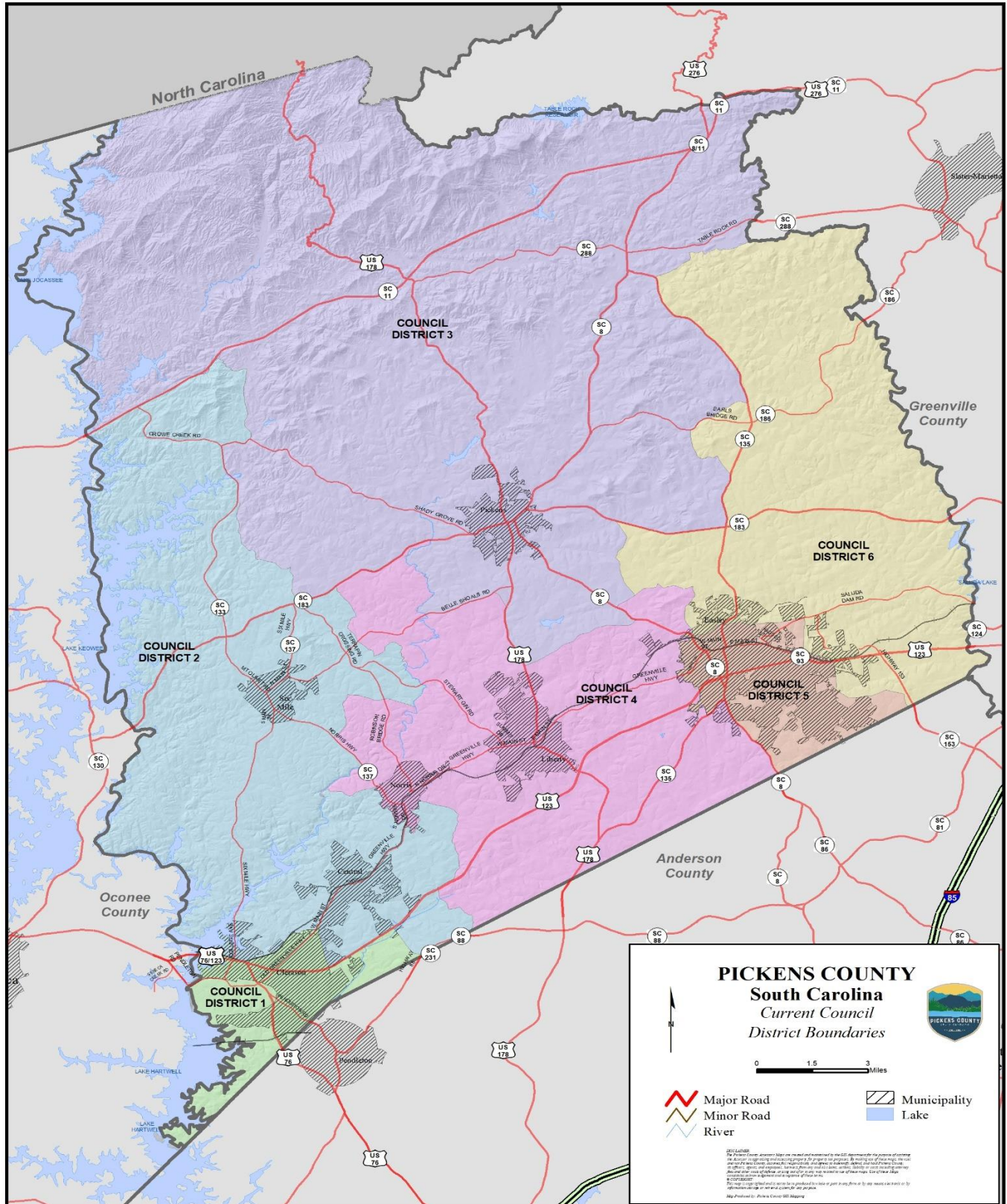
Return to Owner

Animal Intake Fee	\$10.00	Animal Vaccination	\$35.00
Boarding (per day)	\$20.00		

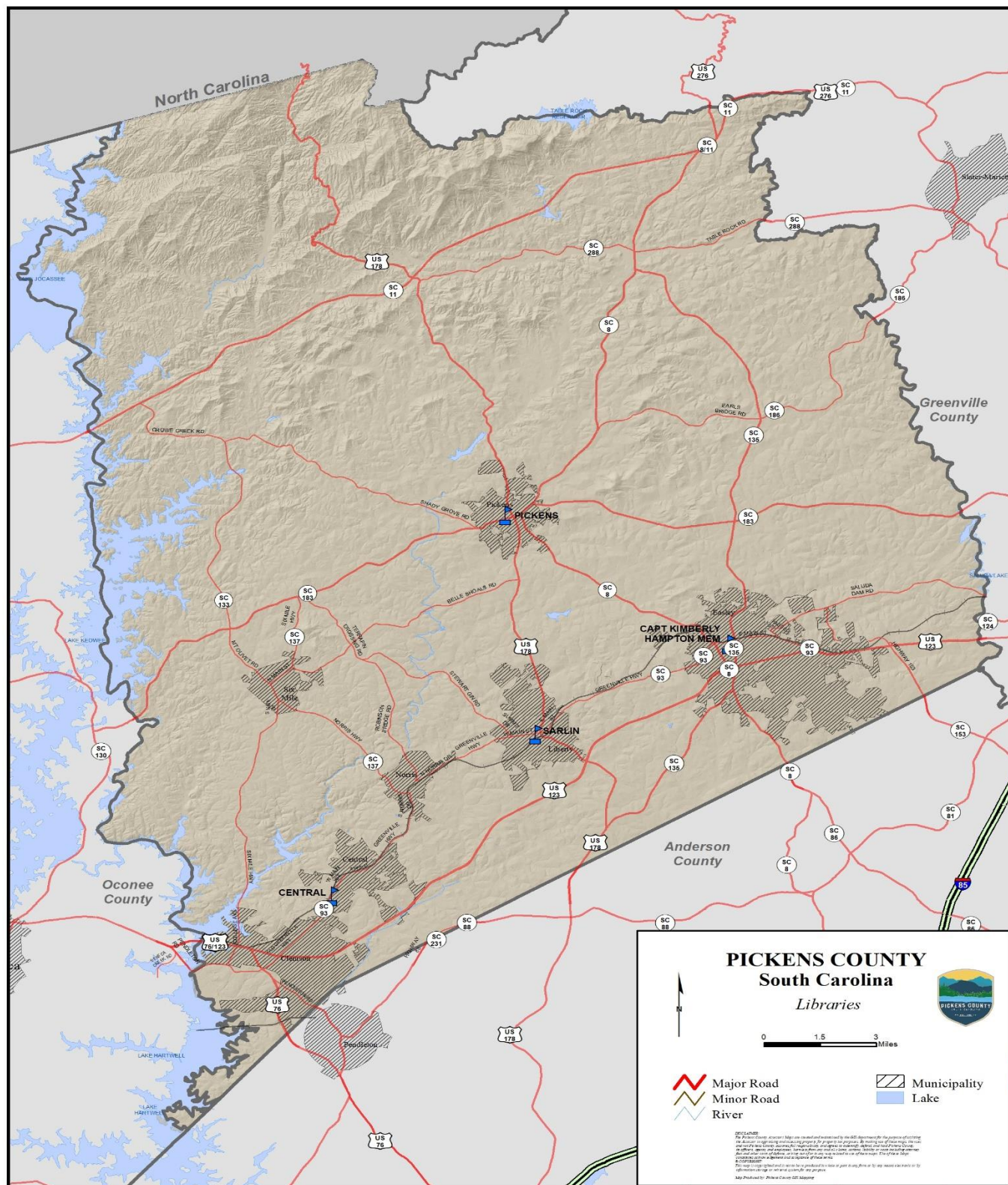
In the event an animal is injured or sick and requires prompt treatment in order to stabilize that animal's condition, the animal owner will be responsible for all accrued expenses.

Coroner

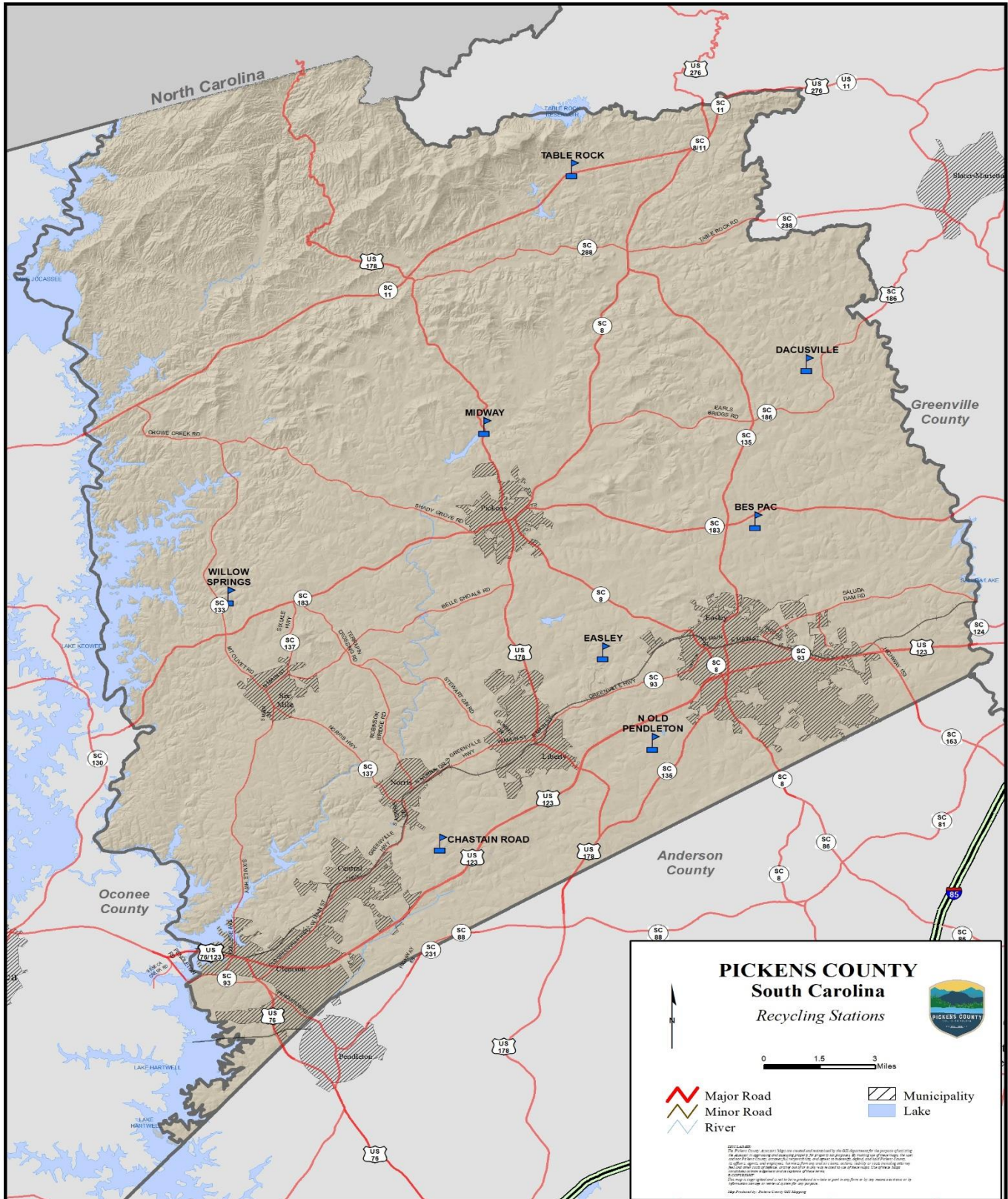
Burial, Routing and Transit Permit (after hours & weekends)	\$ 10.00
Cremation Permit (additional \$10 after hours & weekends)	\$ 30.00
Autopsy Request	\$100.00



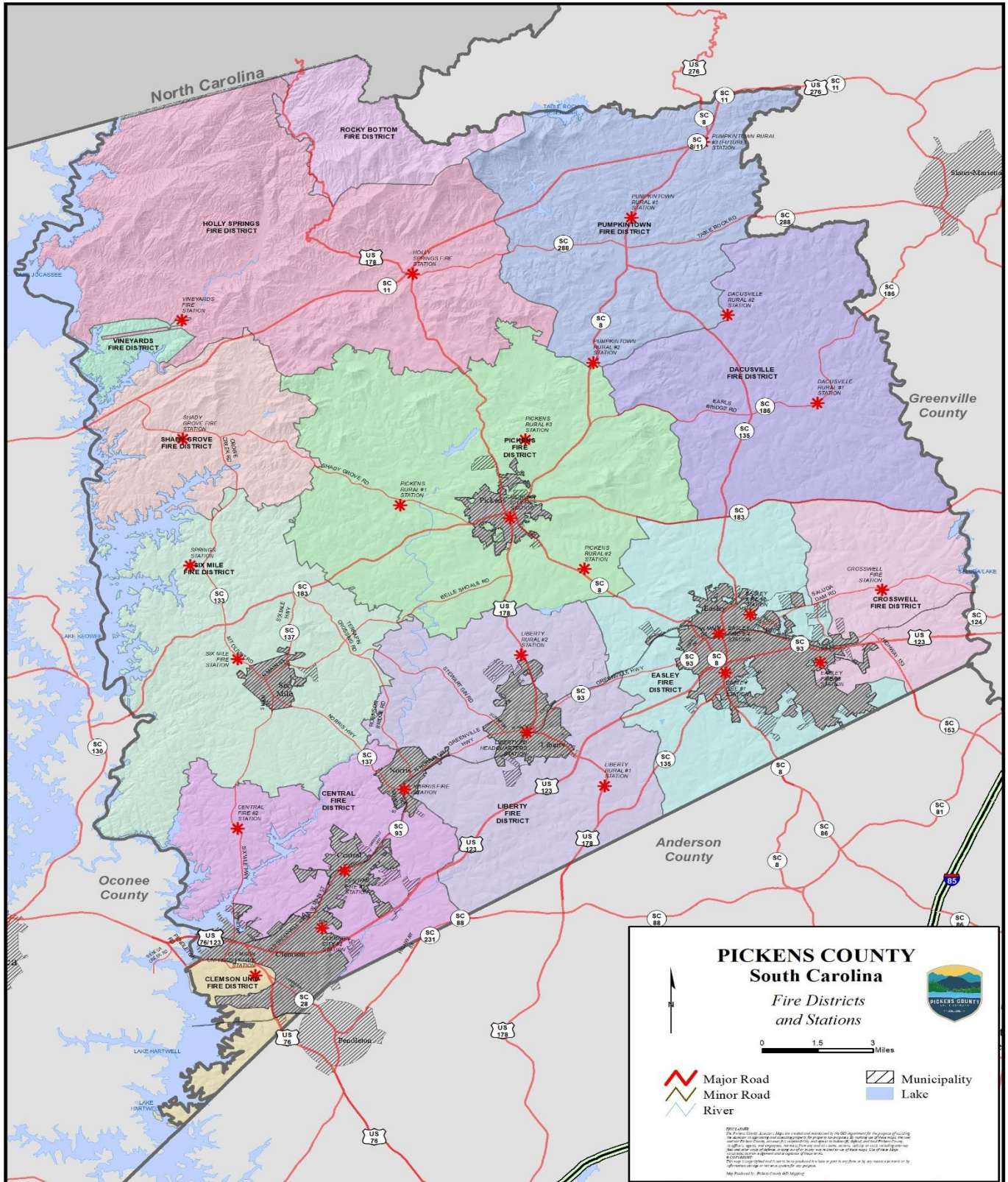
PUBLIC LIBRARIES



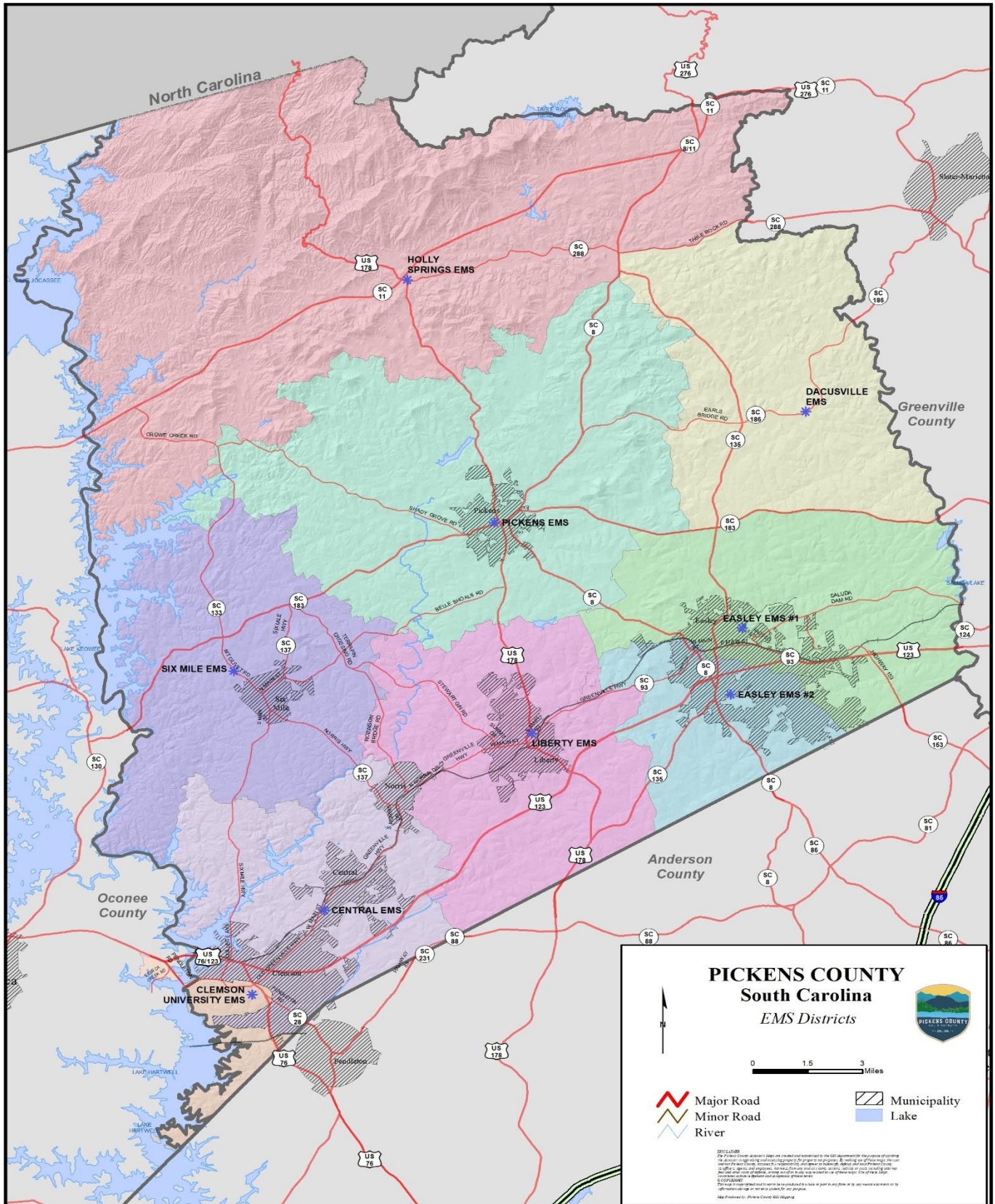
RECYCLING STATIONS



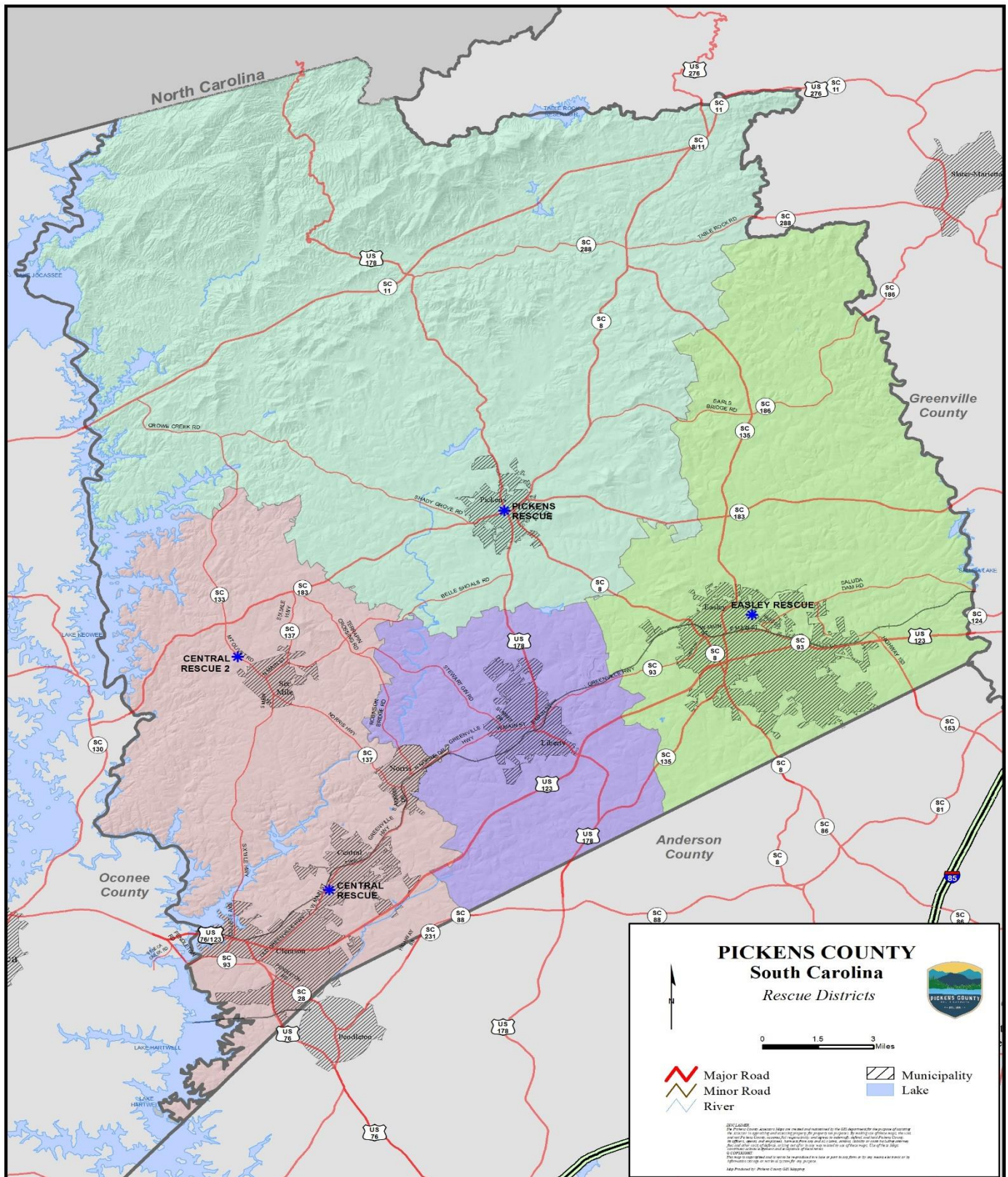
FIRE DISTRICTS AND STATIONS



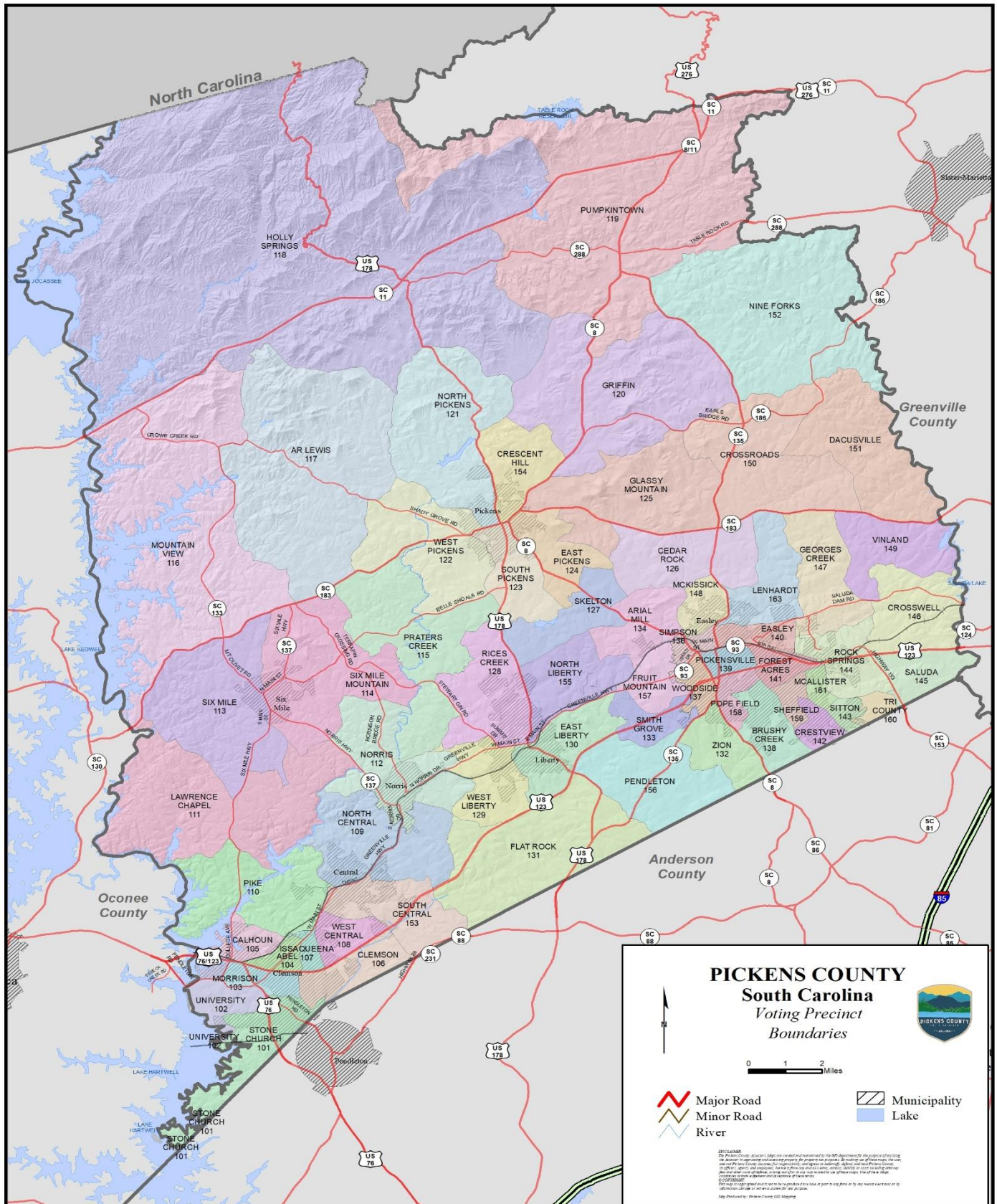
EMS STATIONS



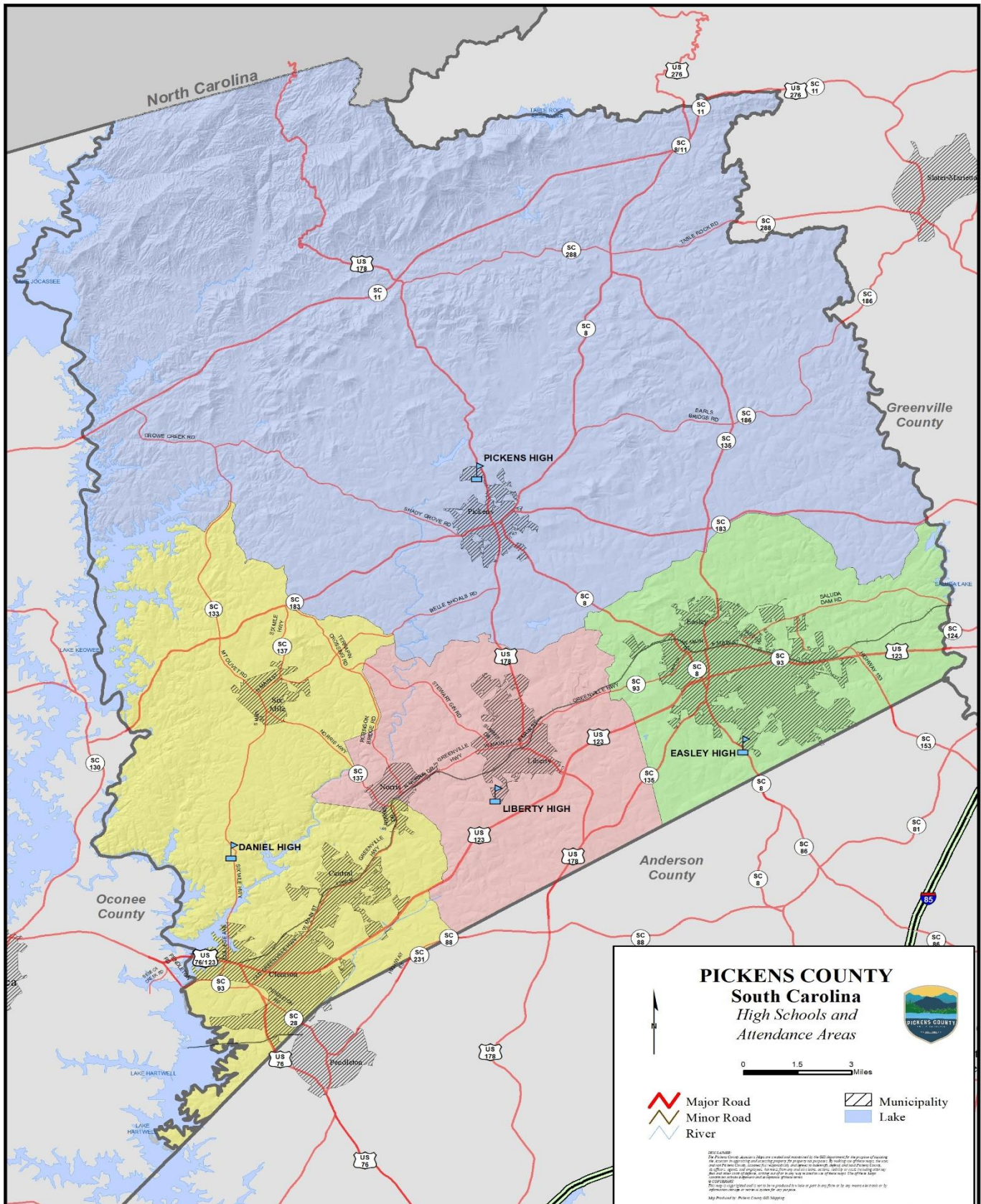
RESCUE SQUAD STATIONS



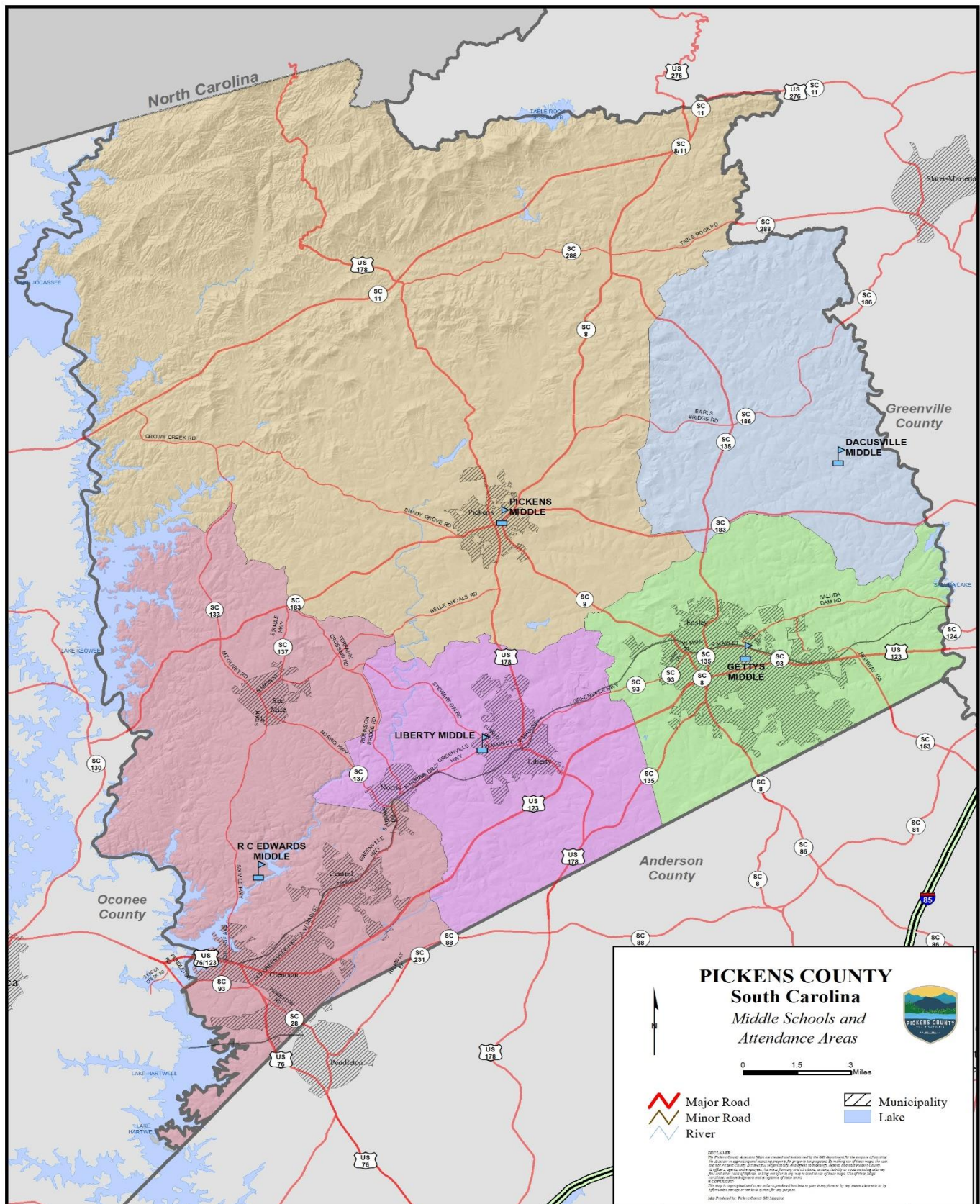
VOTING PRECINCTS AND BOUNDARIES



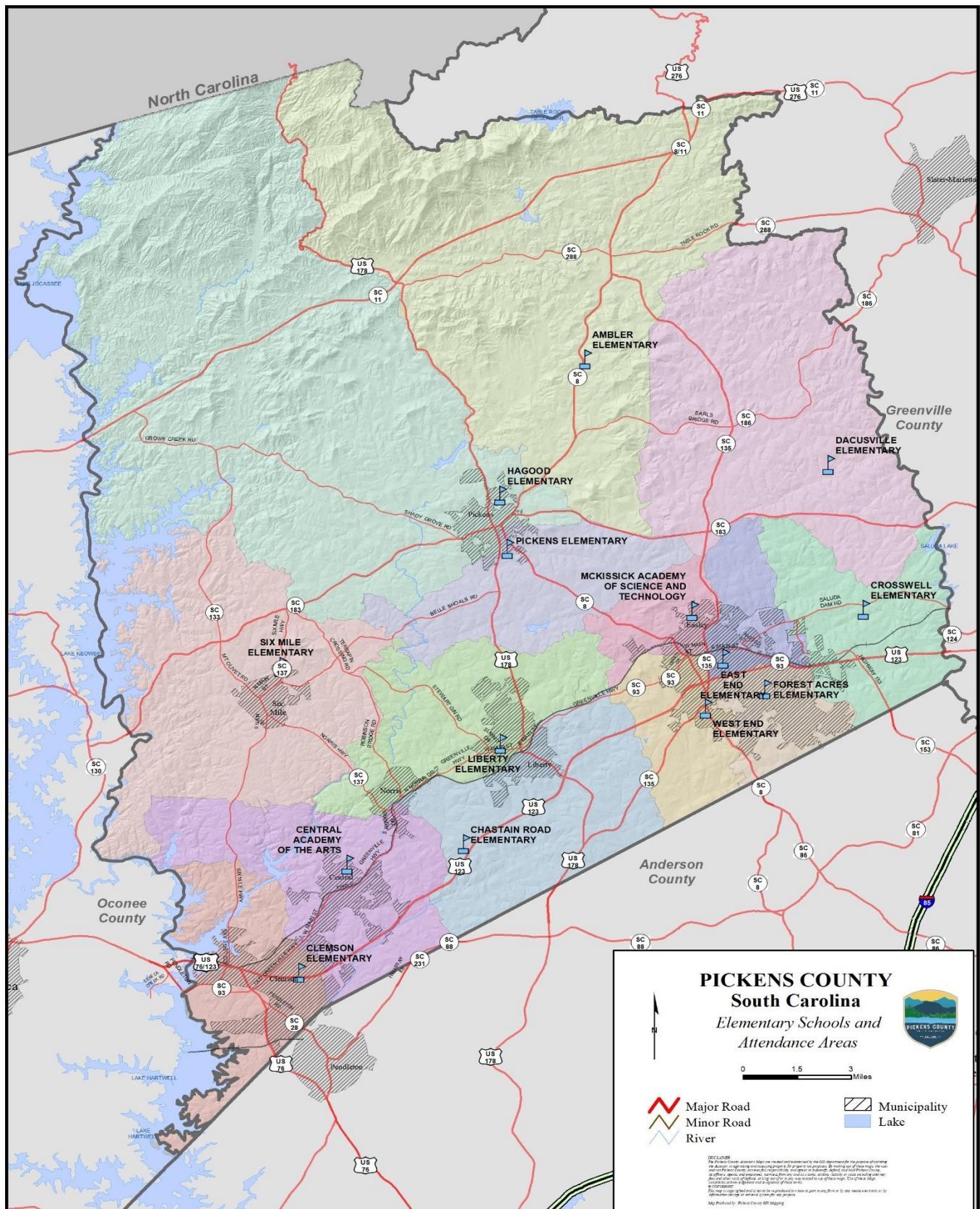
SCHOOL DISTRICT HIGH SCHOOL AREAS

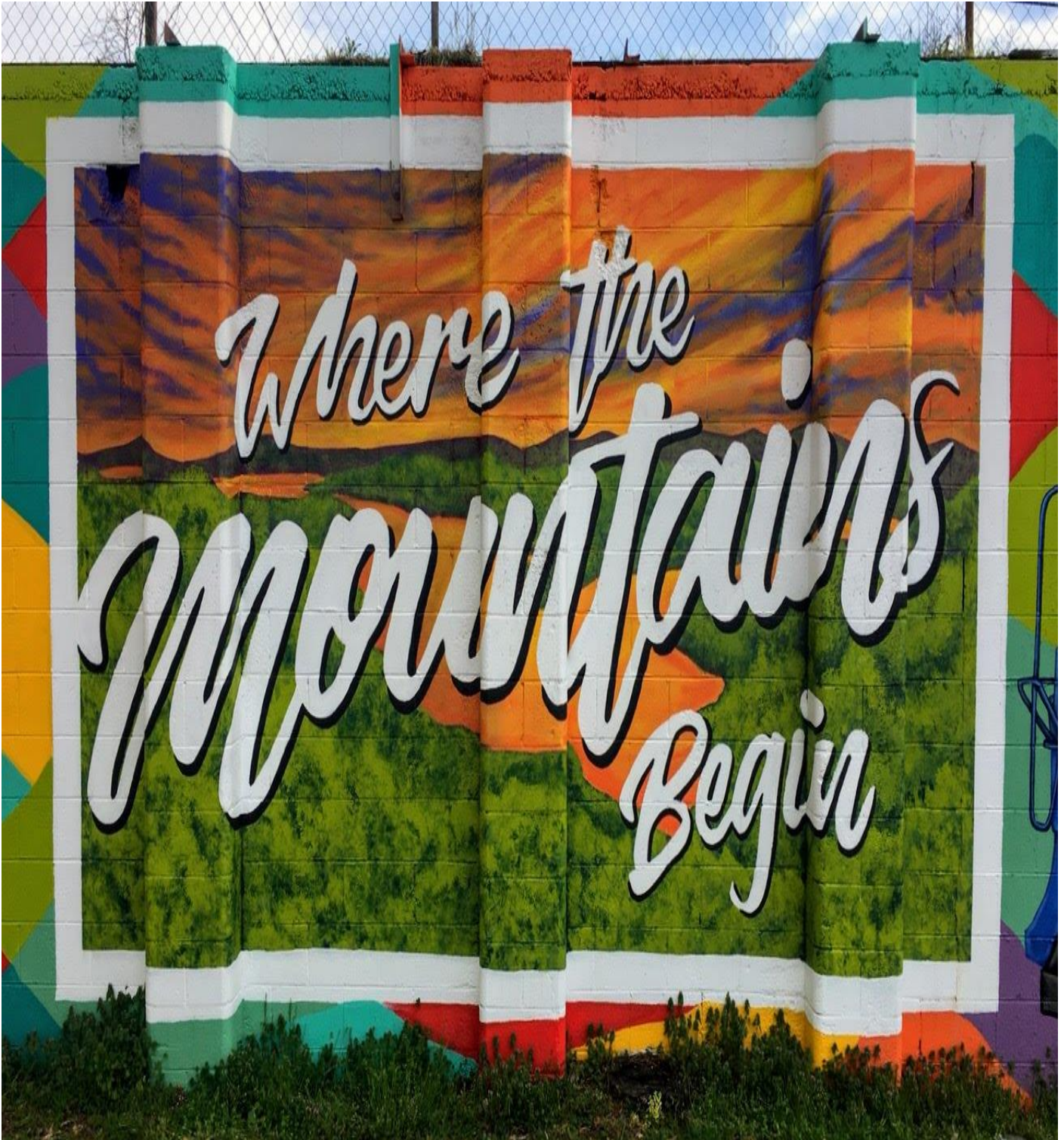


SCHOOL DISTRICT MIDDLE SCHOOL AREAS



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, 2023, through June 30, 2024, thereby being the fiscal year 2024 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 2023, 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.

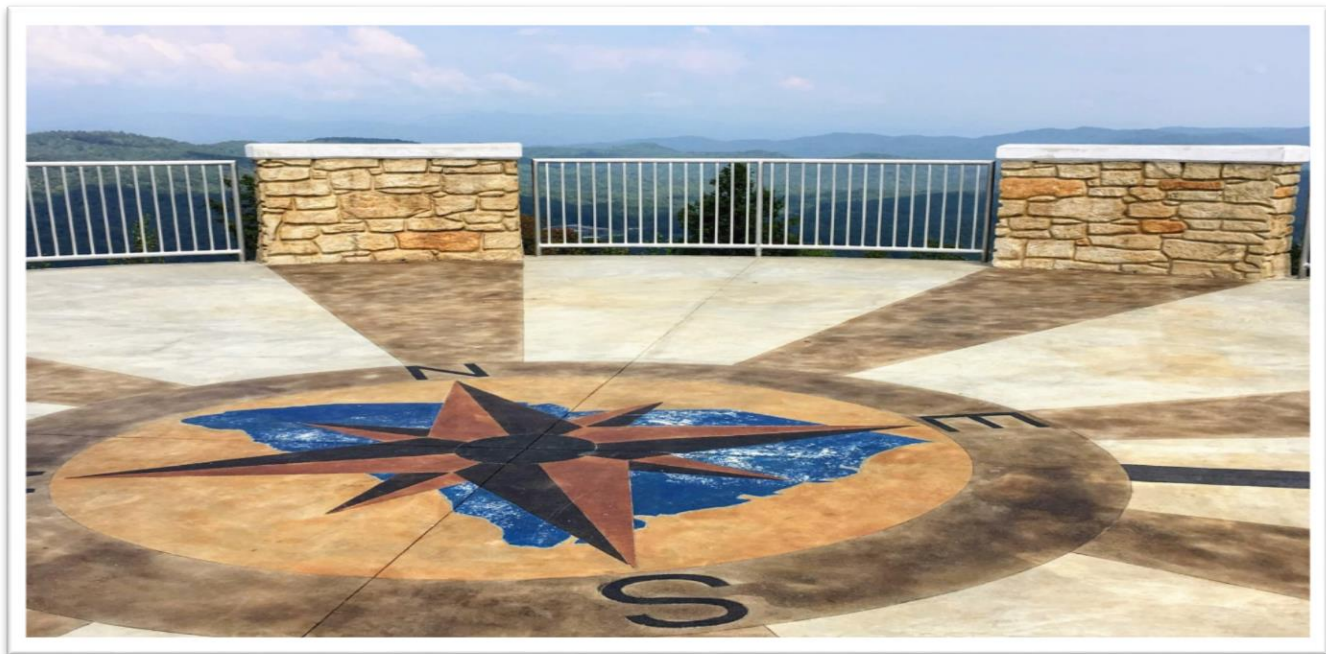
Prison Fund: This fund is used to account for monies the State mandates that “profits from the canteen/commissary shall be used for overall inmate welfare. The Facility Administrator or designee shall have final authority on expenditures.”

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.



(Photo courtesy of Lake Hartwell Country)

Sassafras Tower

The following chart details Pickens County's fund structure:

Fund	Category	Type	Fund	Appropriated by Council
General Fund	Governmental	General	01	Yes
School District	Fiduciary	Agency	05	No
Tri-County Technical College	Governmental	Special Revenue	06	Yes
Municipal	Fiduciary	Agency	07	No
Fire Districts	Fiduciary	Agency	08	No
Mini-Bottle	Fiduciary	Agency	09	No
Fixed Nuclear	Governmental	Special Revenue	10	Yes
Capital Projects	Governmental	Capital Projects	12	Yes
Drug Seizure	Fiduciary	Agency	13	No
Library	Governmental	Special Revenue	15	Yes
Victim Advocate	Governmental	Special Revenue	17	Yes
Emergency Phone System	Governmental	Special Revenue	19	Yes
Local Law Enforcement Block Grant	Governmental	Special Revenue	34	No
Accommodation Tax	Governmental	Special Revenue	36	Yes
Public Service Commission	Proprietary	Enterprise	37	Yes
C-Fund	Governmental	Special Revenue	38	No
Fire Districts	Governmental	Special Revenue	40	Yes
Tourism Fund	Governmental	Special Revenue	50	Yes
Tourism Fee	Governmental	Special Revenue	51	Yes
Airport	Proprietary	Enterprise	52	Yes
Road Fee	Governmental	Special Revenue	53	Yes
Recreation	Governmental	Special Revenue	54	Yes
Prison Fund	Governmental	Special Revenue	56	Yes
Road Tax Fund	Governmental	Special Revenue	57	Yes
Road Reserve Fund	Governmental	Special Revenue	58	Yes
Escheatment Fund	Governmental	Special Revenue	59	Yes
Conservation Fund	Governmental	Special Revenue	60	Yes
Alliance Pickens	Component Unit		92	Yes
Debt Service	Governmental	Debt Service	70-85	Yes

THE BUDGET DOCUMENT

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

Community Profile: Included within the Community Profile is A Brief 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 Baker
Clerk of Court	Pat Welborn
Clerk to Council	Meagan Nations
Coroner	Kandy Kelley
Delinquent Tax Manager	April Carman
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 Manager	Samantha Greer
Information Systems Director	Robert Furr
Library Director	Stephanie Howard
Park Director	Tyler Merck
Community Development Director	Allison Fowler
Probate Judge	David Allison
Public Service Director	Clint Dickey
Purchasing Manager	Ralph Guarino Jr.
Registrar of Deeds	Paul McGuffin
Registration & Elections Director	Dr. Amy Sams
Roads and Bridges Director	Michael Clark
Sheriff	Rick Clark
Solicitor	W. Walter Wilkins
Solid Waste Director	Steve Raines
Storm Water Director	Kyle Bennett
Tax Assessor	Laura Yates
Tourism & Marketing Director	Tyler Merck
Treasurer	Dale Looper
Vehicle Maintenance Superintendent	Toney Chastain
Veterans Affairs Officer	Sherry Harris

Budget Calendar for Fiscal Year 2023 – 2024

January	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	Departments submit individual budget requests to Finance Department.
February	Finance Department submits departments' requests to Administrator.
February	Outside Agencies budget requests are due to Finance Department.
February	Administrator reviews and meets with departments to discuss budget requests.
March	Finance Director completes preparation of revenue estimates for the new budget year with assistance from Department Heads and County Auditor.
April 3 rd	Submission of Administrator's budgetary recommendation to County Council and First Reading
April and thereafter	Council work session(s) on budget.
April	Notice of advertisement of Public Hearing to appropriate media.
May	Public Hearing and Second Reading of budget.
June	Third Reading and adoption of Budget Ordinance.
June	Finance Department prepares account ledgers and payroll information.
July 1 st	Begin new fiscal year with implementation of adopted budget.

Ordinance No.

First Reading: April 3rd 2023
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, 2023, AND ENDING JUNE 30, 2024, 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, 2023, and ending June 30, 2024, 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 \$1,683,000 local funding for Tri-County Technical College. 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 2023 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 2023.

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 \$1,742,363 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 \$272,591 is appropriated to defray the principal and interest payments on the Roper Plant and Cramer plant.

SECTION 16. The revenue generated by a separate levy of millage to provide \$9,481,766 as is necessary is hereby levied on all taxable property in the Pickens County Fire District for the fiscal year beginning July 1, 2023, and ending June 30, 2024, for the amounts and purposes hereinafter mentioned. The millage levy shall not exceed that number of mils 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 2023

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

\$ 200,000	Appraised Property Value
<u>50,000</u>	Less Homestead Exemption
150,000	Adjusted Appraised Property Value
<u>.04</u>	Multiplied by the Legal Residence Assessment Ratio
6,000	Total Assessment
	(Multiplied by the combined millage using the FY 2022 adopted rate)
<u>.0740</u>	County millage rate *
444.00	Total Property Tax Due for Pickens County
<u>(188.55)</u>	Less County Government Sales Tax Credit (before adjustment for reassessment) x Appraised Value (.001257 x 100,000)
\$ 255.45	Tax Amount Due

WITHOUT HOMESTEAD

\$ 200,000
<u>0</u>
200,000
<u>.04</u>
8,000
<u>.0740</u>
592.00
<u>(251.40)</u>
\$ 340.60

* 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

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 1st, the County must maintain an adequate cash balance in order to meet its expenditure obligations between July 1st and the commencement of the collection of property taxes in October.

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

ACCOUNTING AND FINANCIAL REPORTING

1. The County will manage and account for its financial activity in accordance with Generally Accepted Accounting Principles (GAAP), as set forth by the Governmental Accounting Standards Board (GASB).
Rationale: GASB is recognized as the authority with respect to governmental accounting. Managing the County's finances in accordance with GAAP and in accordance with the rules set forth by GASB, provides Pickens County citizens assurance that their public funds are being accounted for in a proper manner.
2. The County will maintain its accounting records for general governmental operations on a modified accrual basis, with revenues recorded when available and measurable, and expenditures recorded when services or goods are received and liabilities incurred. Accounting records for proprietary fund types and similar trust funds will be maintained on an accrual basis, with all revenues recorded when earned and expenses recorded at the time liabilities are incurred, without regard to receipt or payment of cash.
Rationale: Adherence to this policy will enable the County to prepare its financial statements in accordance with Generally Accepted Accounting Principles as set forth by the Governmental Accounting Standards Board.
3. The County will ensure the conduct of timely, effective and annual audit coverage of all financial records in compliance with the Local, State and Federal law.
Rationale: Audits of the County's financial records provide the public assurance that its funds are being expended in accordance with Local, State and Federal law, and in accordance with Generally Accepted Accounting Principles. Audits also provide management and the Council with suggestions for improvement in its financial operations from independent experts in the accounting field.
4. Pickens County will maintain a policy of full and open public disclosure of all financial activity.
Rationale: Full and open public disclosure of all financial activity provides the public with assurance that its elected officials and Administrator communicate fully all financial matters affecting the public.
5. Pickens County will mail all vendor checks through the United States Postal Service or through an Automated Clearing House system (ACH). An exception for this policy will be if the Administrator notifies in writing a detailed explanation the reason the check must be picked up by an individual.
Rationale: This will limit the possibility of fraud or embezzlement for the County.
6. Pickens County will issue accounts payable checks on a weekly basis for disbursement. Invoices for payments must be received in the Finance Department at least two weeks prior to the date the check will be issued. Invoices must include the purchase order number, signature from the authorized department representative, and date the item(s) or service(s) were received. An exception for this policy will be if the Administrator states in writing a detailed explanation the reason the check must be issued at a time other than the usual weekly schedule.
Rationale: This will ensure the financial statements are recorded in a timely and efficient manner.
7. Travel and training reimbursements for County employees must be turned in within 90 days from the date of the travel and/or training event. All reimbursements after this date will not be reimbursed by the County.
Rationale: This will ensure the financial statements are recorded in a timely and efficient manner.

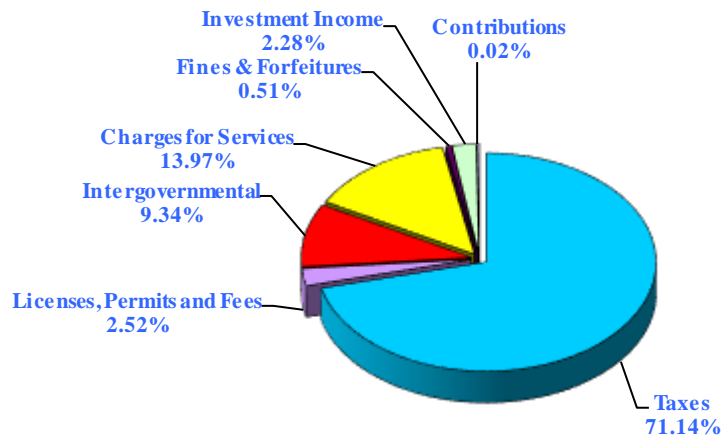
The financial policies were approved by Council on February 3rd 2003 and amended on January 14th 2017.

FINANCIAL SUMMARY

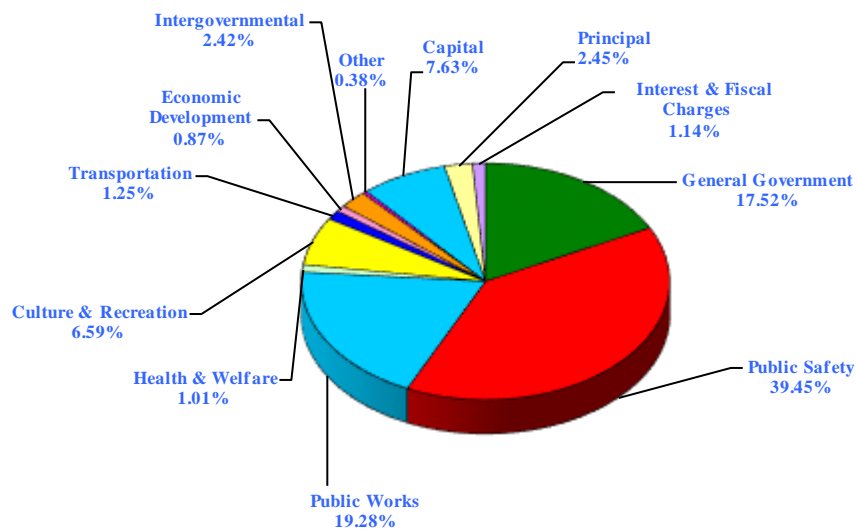
	GOVERNMENTAL FUND TYPES					
	GENERAL FUND	DEBT SERVICE	SPECIAL REVENUES	ENTERPRISE FUNDS	TO TAL FY 2024	TOTAL FY 2023
REVENUES						
Taxes	\$36,396,917	\$ 2,304,678	\$21,593,031	\$ -	\$60,294,626	\$57,029,776
Licenses, Permits and Fees	1,252,000	-	885,000	-	2,137,000	2,030,000
Intergovernmental	7,150,540	-	764,472	-	7,915,012	6,970,418
Charges for Services	8,655,474	-	40,000	3,145,240	11,840,714	11,673,384
Fines & Forfeitures	370,750	-	63,500	-	434,250	446,750
Investment Income	1,936,468	-	-	-	1,936,468	455,695
Contributions	10,000	-	6,000	-	16,000	16,000
Miscellaneous	48,800	-	135,000	-	183,800	48,600
	55,820,949	2,304,678	23,487,003	3,145,240	84,757,870	78,670,623
EXPENDITURES						
General Government	15,277,215	-	100,000	-	15,377,215	14,234,131
Public Safety	27,228,616	-	7,388,150	-	34,616,766	33,478,122
Public Works	8,100,237	-	6,453,727	2,363,016	16,916,980	16,224,148
Health & Welfare	887,159	-	-	-	887,159	857,317
Culture & Recreation	922,657	-	4,863,715	-	5,786,372	5,353,205
Transportation	-	-	-	1,097,240	1,097,240	785,481
Economic Development	-	-	762,082	-	762,082	729,396
Intergovernmental	443,890	-	1,683,000	-	2,126,890	2,060,321
Other	332,559	-	-	-	332,559	609,706
Capital	2,418,000	-	4,200,000	80,000	6,698,000	5,415,555
Debt Service						
Principal	-	1,461,732	651,420	41,080	2,154,232	2,159,135
Interest & Fiscal Charges	-	858,896	102,275	36,224	997,395	1,082,017
	55,610,333	2,320,628	26,204,369	3,617,560	87,752,890	82,988,534
REVENUES OVER						
(UNDER) EXPENDITURES	210,616	(15,950)	(2,717,366)	(472,320)	(2,995,020)	(4,317,911)
OTHER FINANCING SOURCES (USES)						
Transfer In (Out)	(1,171,554)	177,783	995,495	(1,724)	-	-
Sale of Fixed Assets	25,000	-	-	-	25,000	25,000
Advance from General Fund	-	-	-	-	-	1,267,264
Fund Balance/Equity	935,938	(161,833)	1,721,871	474,044	2,970,020	3,025,647
	(210,616)	15,950	2,717,366	472,320	2,995,020	4,317,911
REVENUES & OTHER SOURCES						
OVER EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance:	41,561,229	2,385,273	11,119,164	25,448,190	80,513,856	
Ending Fund Balance, June 30	\$40,625,291	\$ 2,547,106	\$ 9,397,293	\$24,974,146	\$77,543,836	

SUMMARY OF ALL FUNDS

REVENUES BY SOURCE



EXPENDITURES BY FUNCTION

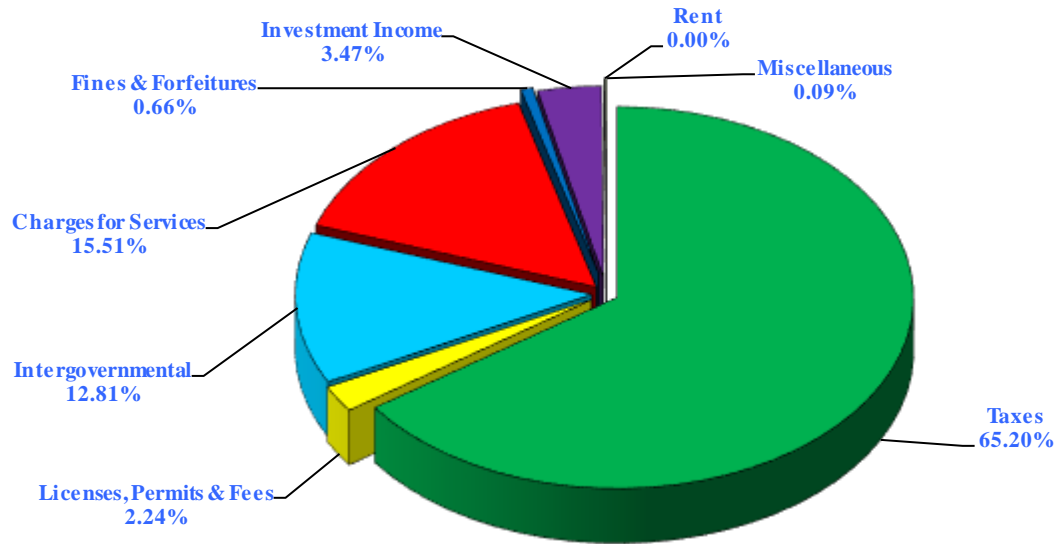


DEPARTMENT	FY 2024 BUDGET
GENERAL GOVERNMENT	
Building Maintenance	
Zero Turn Mower	\$ 10,000
Zero Turn Mower	10,000
	\$ 20,000
PUBLIC SAFETY	
Sheriff	
Vehicle	60,000
Vehicle	60,000
Vehicle	60,000
Vehicle	60,000
Vehicle	60,000
Vehicle	60,000
Vehicle	60,000
Vehicle	60,000
Truck	55,000
Environmental Enforcement	
Vehicle	25,000
Fire Districts	
Pumper	\$ 850,000
Fire Engine	850,000
Emergency Management	
Hazmat Response Truck	750,000
Emergency Medical Services	
Stretcher	\$ 24,000
Stretcher	24,000
Monitor	44,000
Monitor	44,000
Ambulance	250,000
Ambulance	250,000
	\$ 3,646,000
PUBLIC WORKS	
Roads & Bridges	
CAT Mowing Tractor with Mowing Deck	\$ 250,000
Solid Waste	
Skid Steer	150,000
Roll Off Container	13,000
Roll Off Container	13,000
Roll Off Container	13,000
Roll Off Container	13,000
	\$ 452,000
HEALTH & WELFARE	
Public Service Commission	
Skid Steer	80,000
	\$ 80,000
CULTURE & RECREATION	
Library	
Upgrades to existing buildings	\$ 2,500,000
	\$ 2,500,000
TOTAL CAPITAL EQUIPMENT	\$ 6,698,000

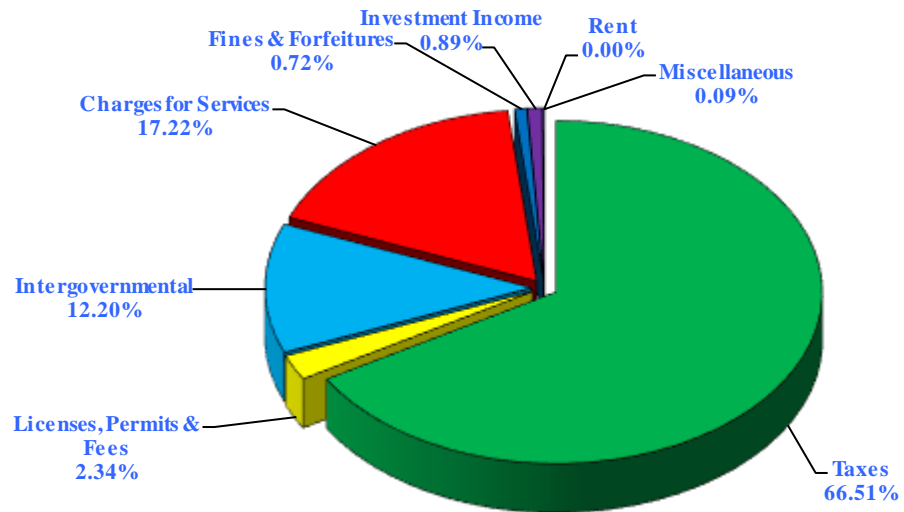
GENERAL FUND	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 BUDGET
REVENUES				
Taxes	\$ 32,186,929	\$ 33,868,926	\$ 34,186,660	\$ 36,396,917
Licenses, Permits & Fees	1,253,027	1,556,471	1,205,000	1,252,000
Intergovernmental	6,230,942	6,263,774	6,269,784	7,150,540
Charges for Services	8,769,240	9,272,442	8,852,512	8,655,474
Fines & Forfeitures	346,276	386,409	370,750	370,750
Investment Income	415,093	413,902	455,695	1,936,468
Rent	19,200	-	-	-
Contributions	7,896	19,298	10,000	10,000
Miscellaneous	405,567	178,966	48,600	48,800
	49,634,170	51,960,188	51,399,001	55,820,949
EXPENDITURES				
General Government	12,087,098	12,598,603	14,234,131	15,277,215
Public Safety	22,398,691	23,535,598	25,106,028	27,228,616
Public Works	6,612,280	6,933,905	7,394,435	8,100,237
Health & Welfare	716,798	754,863	857,317	887,159
Culture & Recreation	709,571	735,673	859,576	922,657
Economic Development	188,921	19,555	-	-
Intergovernmental	411,262	428,966	438,821	443,890
Other	353,105	310,817	609,706	332,559
Capital Outlay	2,617,602	1,591,522	3,410,555	2,418,000
	46,095,328	46,909,502	52,910,569	55,610,333
REVENUES OVER (UNDER) EXPENDITURES	3,538,842	5,050,686	(1,511,568)	210,616
OTHER FINANCING SOURCES (USES)				
Transfer In (Out)	(937,008)	(1,446,697)	(1,127,313)	(1,171,554)
Sale of Fixed Assets	9,933	62,664	25,000	25,000
Budgeted Fund Balance	-	-	2,613,881	935,938
	(927,075)	(1,384,033)	1,511,568	(210,616)
REVENUES & OTHER FINANCING OVER (UNDER) EXPENDITURES	\$ 2,611,767	\$ 3,666,653	\$ -	\$ -
Beginning Fund Balance	\$ 37,896,690	\$ 40,508,457	\$ 44,175,110	\$ 41,561,229
Ending Fund Balance, June 30	\$ 40,508,457	\$ 44,175,110	\$ 41,561,229	\$ 40,625,291

"WHERE THE MONEY COMES FROM"

FISCAL YEAR 2024



FISCAL YEAR 2023

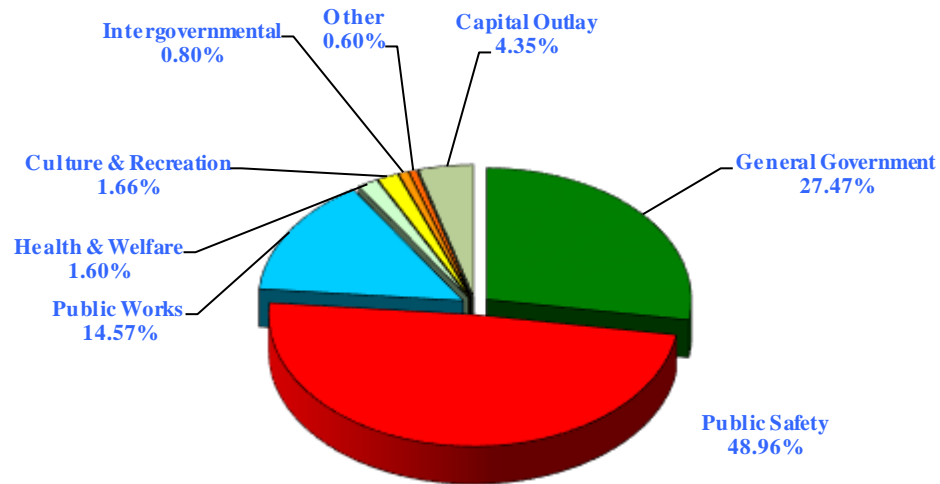


SOURCE OF REVENUE	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 BUDGET	% CHANGE 23-24
TAXES					
Taxes	\$ 31,719,693	\$ 33,406,569	\$ 33,812,720	\$ 35,947,977	6.3%
Merchant Inventory	123,940	123,940	123,940	123,940	0.0%
F.I.L.O.T./ Motor Carrier	343,296	338,417	250,000	325,000	30.0%
	32,186,929	33,868,926	34,186,660	36,396,917	6.5%
LICENSES, PERMITS & FEES					
Alcohol Permits	50	100	-	-	
Building Permits	734,939	1,027,391	687,000	687,000	0.0%
Mobile Home Licenses	56,933	65,191	55,000	55,000	0.0%
Coroner Fees	18,544	30,950	18,000	65,000	261.1%
Cable TV Franchise	442,561	432,839	445,000	445,000	0.0%
	1,253,027	1,556,471	1,205,000	1,252,000	3.9%
INTERGOVERNMENTAL					
State Aid to Subdivision	4,849,989	5,114,151	5,182,242	5,458,492	5.3%
School Resource Officers	536,000	536,000	536,000	596,000	11.2%
Tax Discount	471	819	600	600	0.0%
State Comptroller General	7,875	7,875	7,875	48,152	511.5%
State Election Commission	10,603	11,692	10,500	10,500	0.0%
Election Reimbursement	177,257	145,651	127,177	436,162	243.0%
Pollution Control Rebate	-	2,714	-	-	
Litter Control Agreement	5,379	-	-	-	
Veterans Affairs	5,478	5,615	5,476	5,476	0.0%
Federal Financial Assistance	19,568	4,320	24,000	24,000	0.0%
Sheriff Reimbursement	17,406	39,301	17,500	20,000	14.3%
Grants - Other	289,482	80,813	37,758	37,758	0.0%
Solicitors Reimbursement	311,434	314,823	320,656	513,400	60.1%
	6,230,942	6,263,774	6,269,784	7,150,540	14.0%
CHARGES FOR SERVICES					
Delinquent Collection Cost	84,137	69,968	80,000	80,000	0.0%
Planning Sales	8,109	8,436	7,000	7,000	0.0%
Register of Deeds Fees	1,858,281	2,077,829	1,750,000	1,750,000	0.0%
Judge of Probate Fees	268,957	241,881	235,000	235,000	0.0%
Marriage Ceremony Fees	4,950	5,800	4,000	4,000	0.0%
Family Court Fees	192,172	197,674	200,000	200,000	0.0%
Worthless Check	-	533	-	-	
Sheriff Fees	10,951	12,612	7,500	7,500	0.0%
Extra Duty Reimbursement	23,335	52,725	40,000	30,000	-25.0%
E.M.S. Fees	4,034,653	4,188,246	4,000,000	4,200,000	5.0%
Landfill User Fees	983,910	869,022	1,010,000	850,000	-15.8%

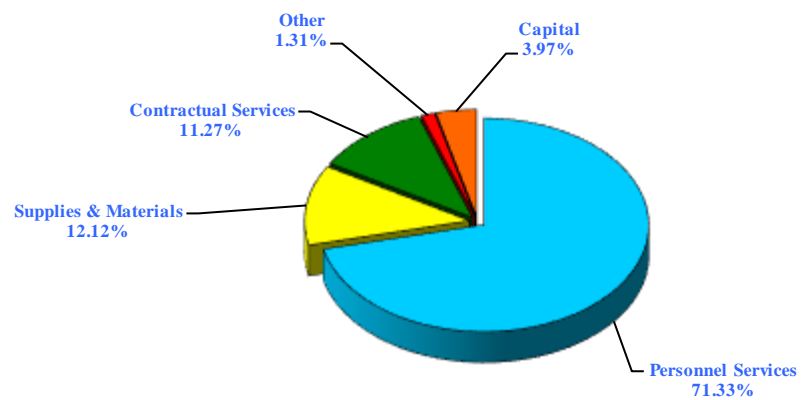
SOURCE OF REVENUE	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 BUDGET	% CHANGE 23-24
CHARGES FOR SERVICES, continued					
Sale of Recyclables	\$ 312,472	\$ 524,842	\$ 550,000	\$ 315,000	-42.7%
Vehicle Maintenance Service	2,964	2,822	1,250	1,250	0.0%
Storm Water	172,244	236,247	165,000	165,000	0.0%
Commerce Park	62,783	62,783	62,783	62,783	0.0%
Mile Creek Park	608,734	576,365	600,000	600,000	0.0%
Animal Shelter	13,115	9,480	15,000	15,000	0.0%
Data Processing Fees	119,478	121,220	119,479	122,441	2.5%
Sale of Materials & Supplies	1,414	576	500	500	0.0%
Housing of Prisoners	6,581	13,381	5,000	10,000	100.0%
	8,769,240	9,272,442	8,852,512	8,655,474	-2.2%
FINES & FORFEITURES					
Magistrate Fines	225,717	260,342	250,000	250,000	0.0%
Clerk of Court Fines	119,829	124,178	120,000	120,000	0.0%
Restitution	730	1,889	750	750	0.0%
	346,276	386,409	370,750	370,750	0.0%
INVESTMENT INCOME					
Interest on Investments	381,366	361,816	350,000	1,800,000	414.3%
Interest on Fire Loans	33,727	52,086	105,695	136,468	29.1%
	415,093	413,902	455,695	1,936,468	324.9%
RENT					
Rent from Property	19,200	-	-	-	0.0%
	19,200	-	-	-	#DIV/0!
CONTRIBUTIONS					
E.M.S. Donations	100	-	-	-	0.0%
Donations	7,796	-	10,000	-	-100.0%
Animal Control Donations	-	19,298	-	10,000	-
	7,896	19,298	10,000	10,000	0.0%
MISCELLANEOUS					
Returned Check Fee	690	663	800	800	0.0%
Other Revenue	193,755	41,724	20,000	20,000	0.0%
Pay Phone Commission	5,702	11,665	9,600	9,600	0.0%
Vending Machine Commission	1,288	1,195	1,200	1,200	0.0%
Insurance Reimbursement	157,291	107,940	-	-	0.0%
F.O.I.A. Request	307	185	1,000	200	-80.0%
Rebate	18,720	15,594	16,000	17,000	0.0%
Escheatment	27,814	-	-	-	0.0%
	405,567	178,966	48,600	48,800	0.4%
TOTAL GENERAL FUND	\$ 49,634,170	\$ 51,960,188	\$ 51,399,001	\$ 55,820,949	8.6%

"WHERE THE MONEY GOES"

EXPENDITURES BY FUNCTION



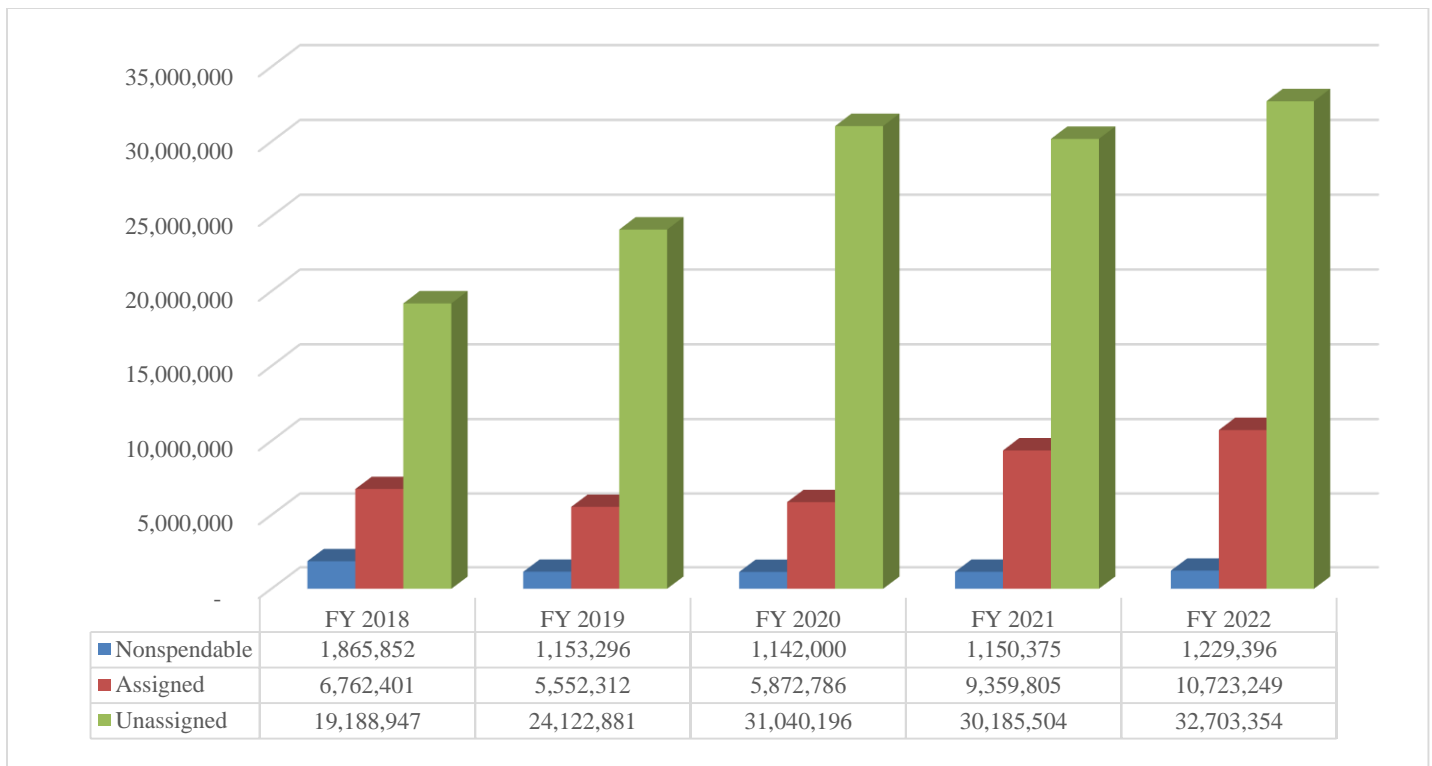
EXPENDITURES BY CATEGORY



DEPARTMENT	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 BUDGET	% CHANGE 23-24
GENERAL GOVERNMENT					
Council	\$ 257,241	\$ 275,677	\$ 295,497	\$ 301,055	1.9%
Attorney	212,283	254,340	50,000	50,000	0.0%
State Solicitor	1,103,695	1,099,612	1,210,451	1,218,640	0.7%
Public Defender	294,347	303,186	303,192	353,171	16.5%
Master in Equity	-	-	261,264	273,331	4.6%
Probate Court	392,591	391,611	457,093	474,663	3.8%
Register of Deeds	313,823	286,399	297,774	305,370	2.6%
Clerk of Court	682,877	762,999	808,661	911,894	12.8%
Administrator	348,120	313,495	333,731	383,367	14.9%
Purchasing	46,559	54,205	60,418	-	-100.0%
Finance	529,615	596,028	664,314	729,485	9.8%
Building Maintenance	1,971,229	2,185,079	2,517,028	2,492,423	-1.0%
Human Resources	239,790	350,368	438,654	492,996	12.4%
Delinquent Tax	186,374	183,397	233,223	229,196	-1.7%
Risk Manager	61,182	53,629	6,078	6,774	11.5%
Circuit Judge *	295	247	312	245	-21.5%
Treasurer	525,342	530,324	553,229	594,879	7.5%
Auditor	401,522	402,309	439,165	458,259	4.3%
Tax Assessor	830,382	897,635	1,110,229	1,165,261	5.0%
Board of Appeals *	-	-	2,500	2,500	0.0%
GIS Mapping	399,210	410,359	443,771	481,745	8.6%
Registration & Elections	484,707	421,071	506,557	1,001,327	97.7%
Planning Commission	262,492	251,411	253,731	276,307	8.9%
Information Systems	984,290	993,247	1,181,360	1,219,193	3.2%
Magistrate Court	745,894	776,489	823,323	842,346	2.3%
Vehicle Maintenance	743,265	732,759	908,189	915,668	0.8%
Public Relations	69,973	72,727	74,387	97,120	30.6%
	12,087,098	12,598,603	14,234,131	15,277,215	7.3%
PUBLIC SAFETY					
Building Codes	477,603	636,791	570,049	622,230	9.2%
Environmental Enforcement	-	-	130,625	203,688	55.9%
Sheriff's Office	14,896,928	15,645,612	16,819,103	17,215,357	2.4%
Emergency Management	306,526	360,401	329,316	342,001	3.9%
Rescue Squad	-	25,789	43,143	69,270	60.6%
Coroner	340,513	357,480	388,590	490,151	26.1%
Emergency Medical Services	6,373,556	6,506,094	6,821,752	7,945,763	16.5%
Fire Department	3,565	3,431	3,450	4,480	29.9%
E-911	-	-	-	335,676	-
	22,398,691	23,535,598	25,106,028	27,228,616	8.5%
PUBLIC WORKS					
Roads & Bridges	2,203,840	2,377,208	2,493,604	2,673,253	7.2%
Engineering	88,133	96,238	128,894	208,250	61.6%
Solid Waste	4,320,307	4,460,459	4,771,937	5,218,734	9.4%
	6,612,280	6,933,905	7,394,435	8,100,237	9.5%

DEPARTMENT	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 BUDGET	% CHANGE 23-24
HEALTH & WELFARE					
Storm Water	189,907	196,989	\$ 207,276	\$ 219,063	5.7%
Health Department *	19,495	18,779	21,458	21,259	-0.9%
Animal Shelter	351,817	376,684	454,011	467,565	3.0%
Veterans Affairs	155,579	162,411	174,572	179,272	2.7%
	716,798	754,863	857,317	887,159	3.5%
CULTURE & RECREATION					
Museum	84,258	85,824	96,497	114,126	18.3%
Library	-	-	-	-	
Hagood Mill	104,000	78,000	78,000	78,000	0.0%
Tourism	63,533	57,161	64,844	71,688	0.0%
Performing Art Center	15,393	24,573	23,400	24,206	0.0%
Mile Creek Park	442,387	490,115	581,855	634,637	9.1%
12 Mile Parks	-	-	5,000	-	-100.0%
Scenic Highway Parks	-	-	9,980	-	-100.0%
	709,571	735,673	859,576	922,657	7.3%
ECONOMIC DEVELOPMENT					
Economic Development	188,921	19,555	-	-	-
	188,921	19,555	-	-	-
INTERGOVERNMENTAL					
Legislative Delegation	23,894	19,431	25,369	28,721	13.2%
Social Services *	38,802	41,738	46,093	46,093	0.0%
Mental Health *	-	20,000	20,000	20,000	0.0%
Medical Indigent *	190,958	195,078	195,000	195,000	0.0%
Appalachian COG *	61,628	61,631	61,631	61,631	0.0%
Clemson Extension *	73,029	73,875	74,978	74,195	-1.0%
Soil & Water Conservation *	22,951	17,213	15,750	18,250	15.9%
	411,262	428,966	438,821	443,890	1.2%
OTHER					
Contingency *	(5,741)	54,072	50,000	50,000	0.0%
South Carolina Association Dues *	19,025	-	19,025	19,025	0.0%
Bank Charges	90,468	19,049	17,500	17,500	0.0%
Market Adjustment	-	-	263,621	-	-100.0%
Fringe Benefits *	-	-	5,000	-	-100.0%
Retiree Health Insurance	249,353	237,696	254,560	246,034	-3.3%
	353,105	310,817	609,706	332,559	-45.5%
CAPITAL					
Departmental Capital	2,617,602	1,591,522	3,410,555	2,418,000	-29.1%
	2,617,602	1,591,522	3,410,555	2,418,000	-29.1%
TOTAL GENERAL FUND	\$ 46,095,328	\$ 46,909,502	\$ 52,910,569	\$ 55,610,333	5.1%

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.

DEBT SERVICE FUND	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 BUDGET
REVENUES				
Taxes	\$ 2,583,528	\$ 2,727,958	\$ 2,185,931	\$ 2,304,678
Licenses, Permits & Fees	281,796	-	-	-
Miscellaneous	177,783	177,783	-	-
	<u>3,043,107</u>	<u>2,905,741</u>	<u>2,185,931</u>	<u>2,304,678</u>
EXPENDITURES				
Debt Service				
Principal	3,654,992	1,593,426	1,406,257	1,461,732
Interest & Fiscal Charges	1,187,610	970,233	912,670	858,896
	<u>4,842,602</u>	<u>2,563,659</u>	<u>2,318,927</u>	<u>2,320,628</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(1,799,495)</u>	<u>342,082</u>	<u>(132,996)</u>	<u>(15,950)</u>
OTHER FINANCING SOURCES (USES)				
Transfer In (Out)	-	2,331,728	177,783	177,783
Budgeted Fund Balance	-	-	(44,787)	(161,833)
	<u>-</u>	<u>2,331,728</u>	<u>132,996</u>	<u>15,950</u>
REVENUES & OTHER FINANCING OVER (UNDER) EXPENDITURES	<u>\$ (1,799,495)</u>	<u>\$ 2,673,810</u>	<u>\$ -</u>	<u>\$ -</u>
Beginning Fund Balance	<u>\$ 1,466,171</u>	<u>\$ (333,324)</u>	<u>\$ 2,340,486</u>	<u>\$ 2,385,273</u>
Ending Fund Balance, June 30	<u>\$ (333,324)</u>	<u>\$ 2,340,486</u>	<u>\$ 2,385,273</u>	<u>\$ 2,547,106</u>

The following chart and tables detail Pickens County debt obligation:

Year Issued	Funding Source	Purpose	Remaining Amount	Maturity Date	Interest Rate
General Obligation Bonds					
2007	Sp Tax District	Cramer Upgrade	\$ 264,343	1-Oct-27	2.25%
2007	Sp Tax District	Roper Upgrade	\$ 975,973	1-May-28	2.25%
2017	Gen Taxes	Detention Center	\$ 20,395,000	1-Jun-38	2.96%
2017	User Fees	Middle/Upper Plant	\$ 3,115,000	1-Jun-36	2.91%
			\$ 24,750,316		
Revenue Bonds					
2012 A	User Fees	N. Central Plant A	\$ 1,348,905	10-Feb-52	2.25%
2012 B	User Fees	N. Central Plant B	\$ 282,976	10-Feb-52	2.25%
			\$ 1,631,881		

Entering into fiscal year 2024, Pickens County general obligation debt is projected to be \$20,395,000:

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.

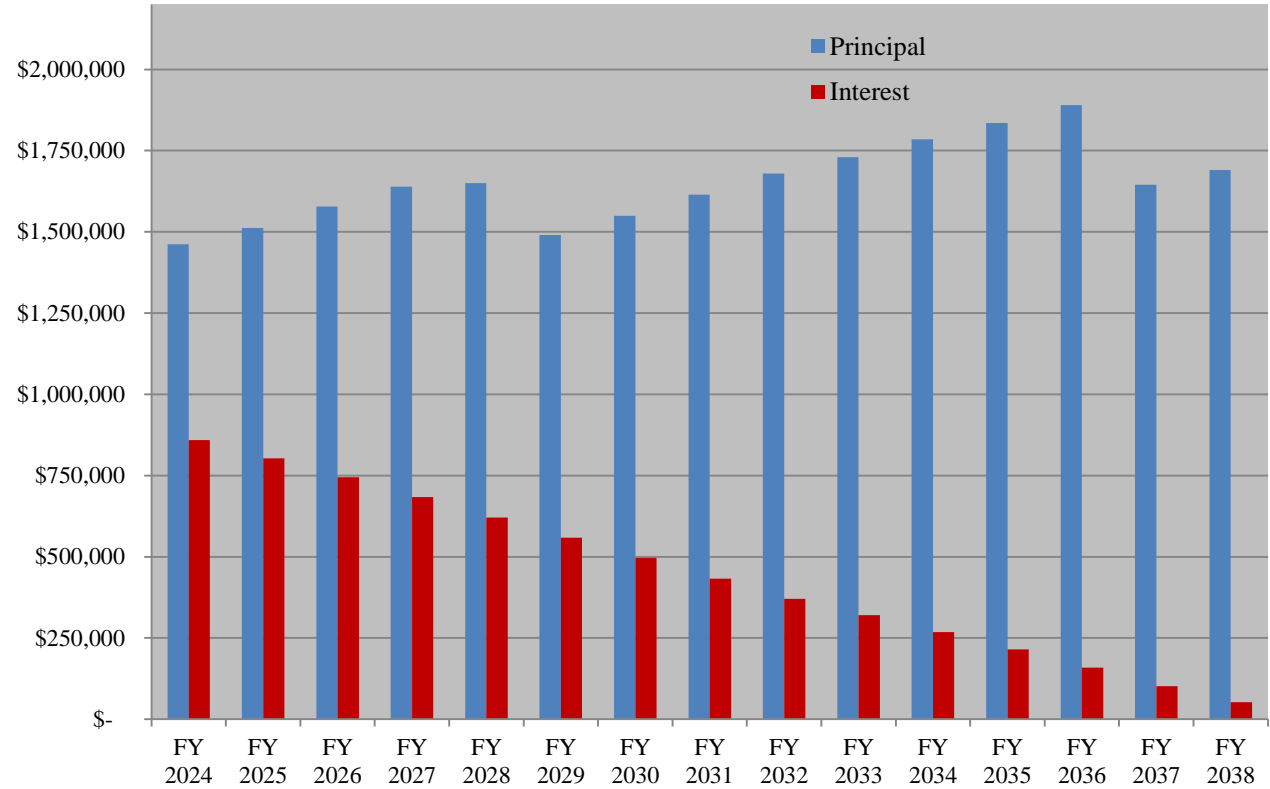
A computation of the County's legal debt margin follows:

Net General Obligation Bond Tax Digest	\$ <u>686,263,860</u>
Debt Limit – 8% of Assessed Value	\$ 54,901,108
Less General Obligation Bonds Outstanding	<u>20,395,000*</u>
Legal Debt Margin	<u>\$ 34,506,108</u>

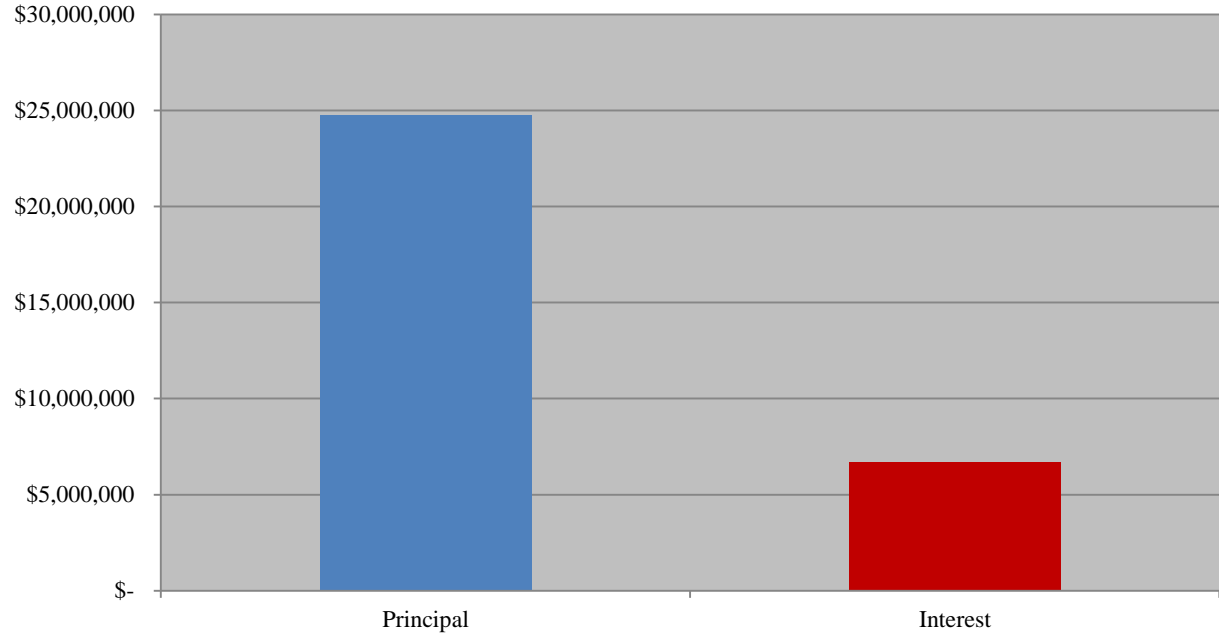
*As it relates to the debt margin of the County, only the debt of the Detention Center is considered general obligation debt of County.

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

General Obligation Debt Service Schedule by Category



Debt Service by Type

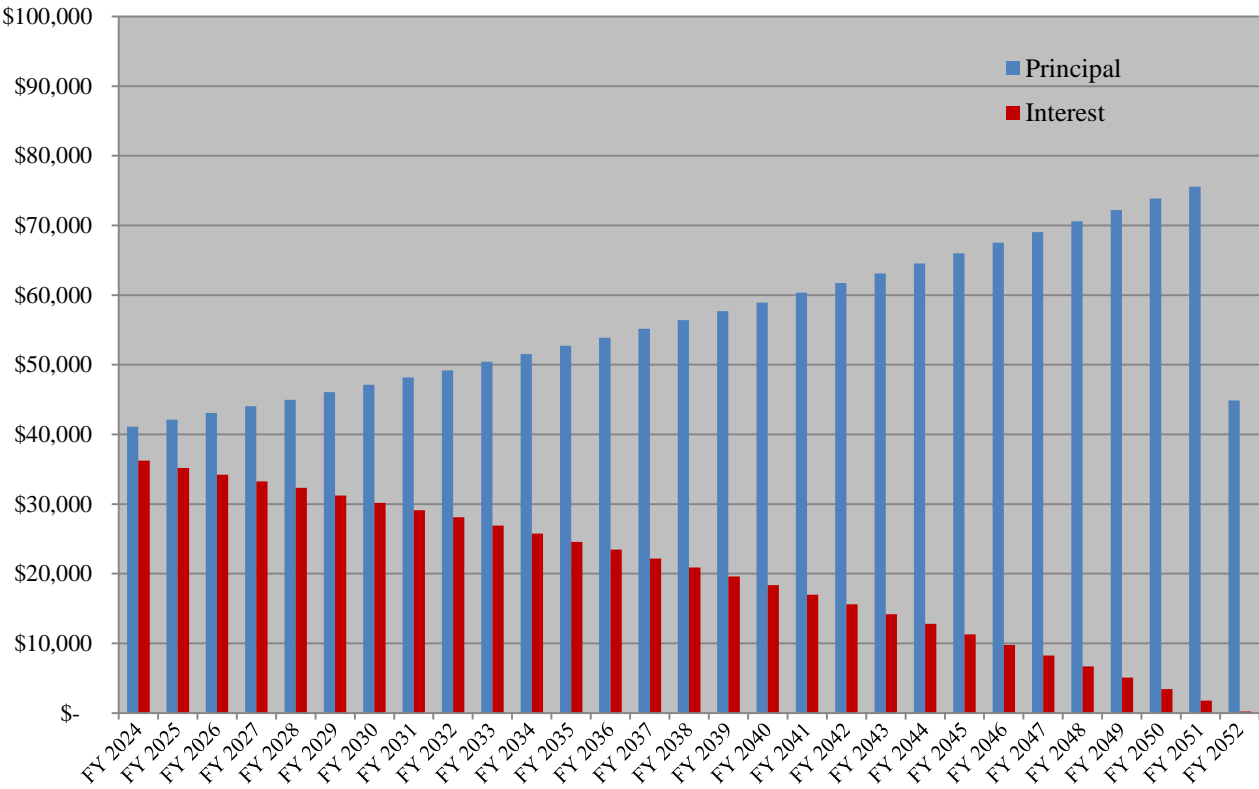


General Obligation Bond Debt Service Schedule

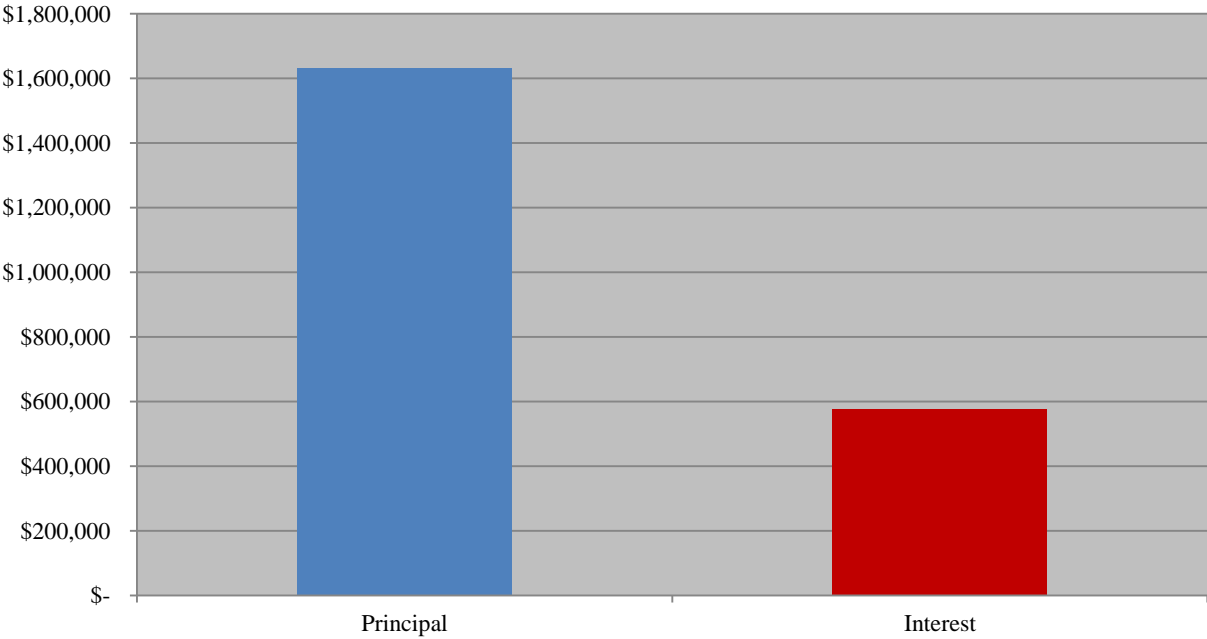
Fiscal Year	Roper Upgrade		Cramer Upgrade	
	Principal	Interest	Principal	Interest
2024	186,535	20,393	60,197	5,467
2025	190,768	16,160	61,563	4,101
2026	195,096	11,832	62,960	2,704
2027	199,523	7,405	64,389	1,275
2028	204,051	2,878	16,234	92
TOTAL	\$ 975,973	\$ 58,668	\$ 265,343	\$ 13,639

Fiscal Year	Upper/Middle		Detention Center	
	Principal	Interest	Principal	Interest
2024	180,000	123,475	1,035,000	709,313
2025	185,000	114,475	1,075,000	667,913
2026	200,000	105,225	1,120,000	624,913
2027	210,000	95,225	1,165,000	580,113
2028	220,000	84,725	1,210,000	533,513
2029	230,000	73,725	1,260,000	485,113
2030	240,000	62,225	1,310,000	434,713
2031	255,000	50,225	1,360,000	382,313
2032	265,000	42,575	1,415,000	327,913
2033	270,000	34,625	1,460,000	285,463
2034	280,000	26,525	1,505,000	241,663
2035	285,000	18,125	1,550,000	196,513
2036	295,000	9,219	1,595,000	150,013
2037	-	-	1,645,000	102,163
2038	-	-	1,690,000	52,813
TOTAL	\$ 3,115,000	\$ 840,369	\$ 20,395,000	\$ 5,774,445

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
2024	33,957	29,955	7,123	6,269
2025	34,810	29,102	7,303	6,089
2026	35,602	28,310	7,469	5,923
2027	36,411	27,501	7,638	5,754
2028	37,166	26,746	7,797	5,595
2029	38,084	25,828	7,989	5,403
2030	38,950	24,962	8,171	5,221
2031	39,835	24,077	8,360	5,035
2032	40,677	23,235	8,533	4,859
2033	41,665	22,247	8,741	4,651
2034	42,613	21,299	8,939	4,453
2035	43,581	20,331	9,142	4,250
2036	44,519	19,393	9,339	4,053
2037	45,584	18,328	9,563	3,829
2038	46,620	17,292	9,780	3,612
2039	47,680	16,232	10,002	3,390
2040	48,723	15,189	10,221	3,171
2041	49,872	14,040	10,462	2,930
2042	51,006	12,906	10,700	2,692
2043	52,165	11,747	10,943	2,449
2044	53,323	10,589	11,186	2,206
2045	54,563	9,349	11,446	1,946
2046	55,804	8,108	11,706	1,686
2047	57,072	6,840	11,973	1,419
2048	58,355	5,557	12,242	1,150
2049	59,696	4,216	12,523	869
2050	61,053	2,859	12,808	584
2051	62,441	1,471	13,099	293
2052	37,078	204	7,778	34
TOTAL	\$ 1,348,905	\$ 477,913	\$ 282,976	\$ 99,815

SPECIAL REVENUE FUNDS	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 BUDGET
REVENUES				
Taxes	\$ 7,404,475	\$ 7,741,336	\$ 20,657,185	\$ 21,593,031
Licenses, Permits & Fees	7,136,825	5,369,244	825,000	885,000
Intergovernmental	755,476	994,242	700,634	764,472
Charges for Services	62,491	52,103	25,000	40,000
Fines & Forfeitures	61,184	63,999	76,000	63,500
Investment Income	3,036	363	-	-
Contributions	62,480	28,244	6,000	6,000
Miscellaneous	3,961	241,784	-	135,000
	15,489,928	14,491,315	22,289,819	23,487,003
EXPENDITURES				
General Government	-	-	-	100,000
Public Safety	5,916,619	6,104,568	8,372,094	7,388,150
Public Works	5,920,348	406,843	6,122,862	6,453,727
Culture & Recreation	3,965,153	4,249,538	4,493,629	4,863,715
Economic Development	544,919	578,377	729,396	762,082
Intergovernmental	1,598,800	1,775,100	1,621,500	1,683,000
Other	-	38,477	-	-
Capital Outlay	1,059,535	2,102,253	2,005,000	4,200,000
Debt Service				
Principal	849,000	-	712,614	651,420
Interest & Fiscal Charges	65,595	52,086	132,307	102,275
	19,919,969	15,307,242	24,189,402	26,204,369
REVENUES OVER (UNDER) EXPENDITURES	(4,430,041)	(815,927)	(1,899,583)	(2,717,366)
OTHER FINANCING SOURCES (USES)				
Proceeds from Bond Issuance	-	-	1,267,264	-
Transfer In (Out)	796,769	(1,448,435)	951,254	995,495
Budgeted Fund Balance	-	-	(318,935)	1,721,871
	796,769	(1,448,435)	1,899,583	2,717,366
REVENUES & OTHER FINANCING OVER (UNDER) EXPENDITURES	\$ (3,633,272)	\$ (2,264,362)	\$ -	\$ -
Beginning Fund Balance	\$ 14,433,501	\$ 14,433,501	\$ 10,800,229	\$ 11,119,164
Ending Fund Balance, June 30	\$ 10,800,229	\$ 16,697,863	\$ 11,119,164	\$ 9,397,293

TRI-COUNTY TECHNICAL COLLEGE	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 BUDGET
REVENUES				
Taxes	\$ 1,468,467	\$ 1,551,663	\$ 1,571,140	\$ 1,661,363
	1,468,467	1,551,663	1,571,140	1,661,363
EXPENDITURES				
Intergovernmental	1,598,800	1,575,100	1,621,500	1,683,000
	1,598,800	1,575,100	1,621,500	1,683,000
REVENUES OVER (UNDER) EXPENDITURES	(130,333)	(23,437)	(50,360)	(21,637)
OTHER FINANCING SOURCES (USES)				
Budgeted Fund Balance	-	-	50,360	21,637
	-	-	50,360	21,637
REVENUES & OTHER FINANCING OVER (UNDER) EXPENDITURES	\$ (130,333)	\$ (23,437)	\$ -	\$ -
Beginning Fund Balance	\$ 938,802	\$ 808,469	\$ 785,032	\$ 734,672
Ending Fund Balance, June 30	\$ 808,469	\$ 785,032	\$ 734,672	\$ 713,035

FIXED NUCLEAR FUND	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 BUDGET
REVENUES				
Intergovernmental	\$ 90,190	\$ 90,190	\$ 90,190	\$ 90,190
	90,190	90,190	90,190	90,190
EXPENDITURES				
Public Safety	101,473	98,422	104,853	107,391
Capital Outlay	-	-	-	-
	101,473	98,422	104,853	107,391
REVENUES OVER (UNDER) EXPENDITURES	(11,283)	(8,232)	(14,663)	(17,201)
OTHER FINANCING SOURCES (USES)				
Transfer In (Out)	19,391	17,090	20,192	21,134
Budgeted Fund Balance	-	-	(5,529)	(3,933)
	19,391	17,090	14,663	17,201
REVENUES & OTHER FINANCING OVER (UNDER) EXPENDITURES	\$ 8,108	\$ 8,858	\$ -	\$ -
Beginning Fund Balance	\$ 31,775	\$ 39,883	\$ 48,741	\$ 54,270
Ending Fund Balance, June 30	\$ 39,883	\$ 48,741	\$ 54,270	\$ 58,203

COMMERCE PARK FUND	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 BUDGET
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
	-	-	-	-
EXPENDITURES				
Economic Development	58,000	58,000	58,000	58,000
Capital Outlay	-	277,103	-	-
	58,000	335,103	58,000	58,000
REVENUES OVER (UNDER) EXPENDITURES	(58,000)	(335,103)	(58,000)	(58,000)
OTHER FINANCING SOURCES (USES)				
Budgeted Fund Balance	-	-	58,000	58,000
	-	-	58,000	58,000
REVENUES & OTHER FINANCING OVER (UNDER) EXPENDITURES	\$ (58,000)	\$ (335,103)	\$ -	\$ -
Beginning Fund Balance	\$ 472,350	\$ 414,350	\$ 79,247	\$ 21,247
Ending Fund Balance, June 30	\$ 414,350	\$ 79,247	\$ 21,247	\$ (36,753)

LIBRARY	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 BUDGET
REVENUES				
Taxes	\$ 3,595,450	\$ 3,562,332	\$ 3,602,685	\$ 3,534,941
Intergovernmental	251,510	365,841	295,659	295,659
Charges for Services	48,491	52,103	25,000	40,000
Contributions	-	-	6,000	6,000
Miscellaneous	74	95	-	-
	<u>3,895,525</u>	<u>3,980,371</u>	<u>3,929,344</u>	<u>3,876,600</u>
EXPENDITURES				
Culture & Recreation	3,416,459	3,647,485	3,659,631	3,903,999
Capital Outlay	82,037	-	-	2,500,000
	<u>3,498,496</u>	<u>3,647,485</u>	<u>3,659,631</u>	<u>6,403,999</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>397,029</u>	<u>332,886</u>	<u>269,713</u>	<u>(2,527,399)</u>
OTHER FINANCING SOURCES (USES)				
Budgeted Fund Balance	-	-	(269,713)	2,527,399
	-	-	(269,713)	2,527,399
REVENUES & OTHER FINANCING OVER (UNDER) EXPENDITURES	<u>\$ 397,029</u>	<u>\$ 332,886</u>	<u>\$ -</u>	<u>\$ -</u>
Beginning Fund Balance	\$ 2,910,841	\$ 3,307,870	\$ 3,640,756	\$ 3,910,469
Ending Fund Balance, June 30	\$ 3,307,870	\$ 3,640,756	\$ 3,910,469	\$ 1,383,070

VICTIM ADVOCATE	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 BUDGET
REVENUES				
Fines & Forfeitures	\$ 61,184	\$ 63,999	\$ 76,000	\$ 63,500
	61,184	63,999	76,000	63,500
EXPENDITURES				
Public Safety	89,780	93,624	115,133	115,245
	89,780	93,624	115,133	115,245
REVENUES OVER (UNDER) EXPENDITURES	(28,596)	(29,625)	(39,133)	(51,745)
OTHER FINANCING SOURCES (USES)				
Transfer In (Out)	-	-	-	51,745
Budgeted Fund Balance	-	-	39,133	-
	-	-	39,133	51,745
REVENUES & OTHER FINANCING OVER (UNDER) EXPENDITURES	\$ (28,596)	\$ (29,625)	\$ -	\$ -
Beginning Fund Balance	\$ 63,716	\$ 35,120	\$ 5,495	\$ (33,638)
Ending Fund Balance, June 30	\$ 35,120	\$ 5,495	\$ (33,638)	\$ (33,638)

EMERGENCY TELEPHONE SYSTEM	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 BUDGET
REVENUES				
Licenses, Permits & Fees	\$ 302,985	\$ 224,785	\$ 350,000	\$ 360,000
Intergovernmental	346,071	354,456	261,658	321,658
Miscellaneous	397	-	-	-
	<u>649,453</u>	<u>579,241</u>	<u>611,658</u>	<u>681,658</u>
EXPENDITURES				
Public Safety	<u>629,972</u>	<u>507,566</u>	<u>672,174</u>	<u>535,983</u>
	629,972	507,566	672,174	535,983
REVENUES OVER (UNDER) EXPENDITURES	<u>19,481</u>	<u>71,675</u>	<u>(60,516)</u>	<u>145,675</u>
OTHER FINANCING SOURCES (USES)				
Budgeted Fund Balance	<u>-</u>	<u>-</u>	<u>60,516</u>	<u>(145,675)</u>
	-	-	60,516	(145,675)
REVENUES & OTHER FINANCING OVER (UNDER) EXPENDITURES	<u>\$ 19,481</u>	<u>\$ 71,675</u>	<u>\$ -</u>	<u>\$ -</u>
Beginning Fund Balance	<u>\$ 838,412</u>	<u>\$ 857,893</u>	<u>\$ 929,568</u>	<u>\$ 869,052</u>
Ending Fund Balance, June 30	<u>\$ 857,893</u>	<u>\$ 929,568</u>	<u>\$ 869,052</u>	<u>\$ 1,014,727</u>

RURAL FIRE DISTRICTS	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 BUDGET
REVENUES				
Taxes	\$ 2,099,152	\$ 2,332,807	\$ 8,965,032	\$ 9,481,766
Licenses, Permits & Fees	4,120,104	4,423,557	-	-
Intergovernmental	16,194	7,744	-	-
Charges for Services	14,000	-	-	-
Investment Income	2,606	-	-	-
Miscellaneous	3,490	468	-	-
	<u>6,255,546</u>	<u>6,764,576</u>	<u>8,965,032</u>	<u>9,481,766</u>
EXPENDITURES				
Public Safety	5,095,394	5,404,956	7,479,934	6,629,531
Intergovernmental	-	200,000	-	-
Capital Outlay	975,463	1,721,352	2,005,000	1,700,000
Debt Service				
Principal	849,000	-	712,614	651,420
Interest & Fiscal Charges	65,595	52,086	132,307	102,275
	<u>6,985,452</u>	<u>7,378,394</u>	<u>10,329,855</u>	<u>9,083,226</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(729,906)</u>	<u>(613,818)</u>	<u>(1,364,823)</u>	<u>398,540</u>
OTHER FINANCING SOURCES (USES)				
Advance from General Fund	-	-	1,267,264	-
Transfer In (Out)	-	(2,331,728)	-	-
Budgeted Fund Balance	-	-	97,559	(398,540)
	<u>-</u>	<u>(2,331,728)</u>	<u>1,364,823</u>	<u>(398,540)</u>
REVENUES & OTHER FINANCING OVER (UNDER) EXPENDITURES	<u>\$ (729,906)</u>	<u>\$ (2,945,546)</u>	<u>\$ -</u>	<u>\$ -</u>
Beginning Fund Balance	<u>\$ 3,688,652</u>	<u>\$ 2,958,746</u>	<u>\$ 13,200</u>	<u>\$ (84,359)</u>
Ending Fund Balance, June 30	<u>\$ 2,958,746</u>	<u>\$ 13,200</u>	<u>\$ (84,359)</u>	<u>\$ 314,181</u>

ACCOMMODATION TAX	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 BUDGET
REVENUES				
Taxes	\$ 241,406	\$ 294,534	\$ 250,000	\$ 300,000
	241,406	294,534	250,000	300,000
EXPENDITURES				
Culture & Recreation	90,820	210,027	213,750	261,250
Other		38,477	-	-
	90,820	248,504	213,750	261,250
REVENUES OVER (UNDER) EXPENDITURES	150,586	46,030	36,250	38,750
OTHER FINANCING SOURCES (USES)				
Transfer In (Out)	-	-	(36,250)	(38,750)
	-	-	(36,250)	(38,750)
REVENUES & OTHER FINANCING OVER (UNDER) EXPENDITURES	\$ 150,586	\$ 46,030	\$ -	\$ -
Beginning Fund Balance	\$ 185,574	\$ 336,160	\$ 382,190	\$ 219,341
Ending Fund Balance, June 30	\$ 336,160	\$ 382,190	\$ 382,190	\$ 219,341

TOURISM FUNDS	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 BUDGET
REVENUES				
Intergovernmental	\$ (244)	\$ 2,053	\$ -	\$ -
Contributions	-	244	-	-
	<u>(244)</u>	<u>2,297</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Culture & Recreation	<u>1,021</u>	<u>3,451</u>	<u>3,800</u>	<u>3,800</u>
	1,021	3,451	3,800	3,800
REVENUES OVER (UNDER) EXPENDITURES	<u>(1,265)</u>	<u>(1,154)</u>	<u>(3,800)</u>	<u>(3,800)</u>
OTHER FINANCING SOURCES (USES)				
Budgeted Fund Balance	<u>-</u>	<u>-</u>	<u>3,800</u>	<u>3,800</u>
	-	-	3,800	3,800
REVENUES & OTHER FINANCING OVER (UNDER) EXPENDITURES	<u>\$ (1,265)</u>	<u>\$ (1,154)</u>	<u>\$ -</u>	<u>\$ -</u>
Beginning Fund Balance	\$ 5,518	\$ 4,253	\$ 3,099	\$ (701)
Ending Fund Balance, June 30	<u>\$ 4,253</u>	<u>\$ 3,099</u>	<u>\$ (701)</u>	<u>\$ (4,501)</u>

<u>ACCOMMODATION FEE</u>	<u>FY 2021 ACTUAL</u>	<u>FY 2022 ACTUAL</u>	<u>FY 2023 BUDGET</u>	<u>FY 2024 BUDGET</u>
REVENUES				
Licenses, Permits & Fees	\$ 408,646	\$ 517,680	\$ 475,000	\$ 525,000
	408,646	517,680	475,000	525,000
EXPENDITURES				
Culture & Recreation	166,007	208,984	198,343	280,417
Capital Outlay	2,035	19,252	-	-
	168,042	228,236	198,343	280,417
REVENUES OVER (UNDER) EXPENDITURES	240,604	289,444	276,657	244,583
OTHER FINANCING SOURCES (USES)				
Budgeted Fund Balance	-	-	(276,657)	(244,583)
	-	-	(276,657)	(244,583)
REVENUES & OTHER FINANCING OVER (UNDER) EXPENDITURES	\$ 240,604	\$ 289,444	\$ -	\$ -
Beginning Fund Balance	\$ 251,925	\$ 492,529	\$ 781,973	\$ 1,058,630
Ending Fund Balance, June 30	\$ 492,529	\$ 781,973	\$ 1,058,630	\$ 1,303,213

RECREATION FUND	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 BUDGET
REVENUES				
Charges for Services	\$ -	\$ -	\$ -	\$ -
	-	-	-	-
EXPENDITURES				
Culture & Recreation	290,846	179,591	418,105	414,249
	290,846	179,591	418,105	414,249
REVENUES OVER (UNDER) EXPENDITURES	(290,846)	(179,591)	(418,105)	(414,249)
OTHER FINANCING SOURCES (USES)				
Transfer In (Out)	399,839	403,194	418,105	414,249
	399,839	403,194	418,105	414,249
REVENUES & OTHER FINANCING OVER (UNDER) EXPENDITURES	\$ 108,993	\$ 223,603	\$ -	\$ -
Beginning Fund Balance	\$ 158,292	\$ 267,285	\$ 490,888	\$ 490,888
Ending Fund Balance, June 30	\$ 267,285	\$ 490,888	\$ 490,888	\$ 490,888

PRISON FUND	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 BUDGET
REVENUES				
Miscellaneous	\$ -	\$ -	\$ -	\$ -
	-	-	-	-
EXPENDITURES				
Public Safety	1,688	631	-	-
	1,688	631	-	-
REVENUES OVER (UNDER) EXPENDITURES	(1,688)	(631)	-	-
OTHER FINANCING SOURCES (USES)				
Budgeted Fund Balance	-	-	-	-
	-	-	-	-
REVENUES & OTHER FINANCING OVER (UNDER) EXPENDITURES	\$ (1,688)	\$ (631)	\$ -	\$ -
Beginning Fund Balance	\$ 2,421	\$ 733	\$ 102	\$ 102
Ending Fund Balance, June 30	\$ 733	\$ 102	\$ 102	\$ 102

ROAD MAINTENANCE FUND	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 BUDGET
REVENUES				
Taxes	\$ -	\$ 3,068,720	\$ 3,355,944	\$ 3,541,343
	-	3,068,720	3,355,944	3,541,343
EXPENDITURES				
Public Works	-	113,998	3,355,944	3,541,343
	-	113,998	3,355,944	3,541,343
REVENUES OVER (UNDER) EXPENDITURES	-	2,954,722	-	-
OTHER FINANCING SOURCES (USES)				
Budgeted Fund Balance	-	-	-	-
	-	-	-	-
REVENUES & OTHER FINANCING OVER (UNDER) EXPENDITURES	\$ -	\$ 2,954,722	\$ -	\$ -
Beginning Fund Balance	\$ -	\$ -	\$ 2,954,722	\$ 2,954,722
Ending Fund Balance, June 30	\$ -	\$ 2,954,722	\$ 2,954,722	\$ 2,954,722

ROAD RESERVE FUND	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 BUDGET
REVENUES				
Taxes	\$ -	\$ 2,662,557	\$ 2,912,384	\$ 3,073,618
	-	2,662,557	2,912,384	3,073,618
EXPENDITURES				
Public Works	-	-	2,766,918	2,912,384
	-	-	2,766,918	2,912,384
REVENUES OVER (UNDER) EXPENDITURES	-	2,662,557	145,466	161,234
OTHER FINANCING SOURCES (USES)				
Budgeted Fund Balance	-	-	(145,466)	(161,234)
	-	-	(145,466)	(161,234)
REVENUES & OTHER FINANCING OVER (UNDER) EXPENDITURES	\$ -	\$ 2,662,557	\$ -	\$ -
Beginning Fund Balance	\$ -	\$ -	\$ 2,662,557	\$ 2,662,557
Ending Fund Balance, June 30	\$ -	\$ 2,662,557	\$ 145,466	\$ 2,823,791

ES CHEATMENT FUND	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 BUDGET
REVENUES				
Miscellaneous		\$ 65,447	\$ -	\$ 35,000
	-	65,447	-	35,000
EXPENDITURES				
Economic Development	-	-	65,000	100,000
	-	-	65,000	100,000
REVENUES OVER (UNDER) EXPENDITURES	-	65,447	(65,000)	(65,000)
OTHER FINANCING SOURCES (USES)				
Budgeted Fund Balance			65,000	65,000
	-	-	65,000	65,000
REVENUES & OTHER FINANCING OVER (UNDER) EXPENDITURES	\$ -	\$ 65,447	\$ -	\$ -
Beginning Fund Balance	\$ -	\$ -	\$ 65,447	\$ 65,447
Ending Fund Balance, June 30	\$ -	\$ 65,447	\$ 447	\$ 447

PICKENS ALLIANCE	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 BUDGET
REVENUES				
Intergovernmental	\$ 51,755	\$ 52,189	\$ 53,127	\$ 56,965
Investment Income	430	363	-	-
Contributions	62,480	28,000	-	-
	<u>114,665</u>	<u>80,552</u>	<u>53,127</u>	<u>56,965</u>
EXPENDITURES				
Economic Development	<u>486,919</u>	<u>520,377</u>	<u>606,396</u>	<u>604,082</u>
	486,919	520,377	606,396	604,082
REVENUES OVER (UNDER) EXPENDITURES	<u>(372,254)</u>	<u>(439,825)</u>	<u>(553,269)</u>	<u>(547,117)</u>
OTHER FINANCING SOURCES (USES)				
Transfer In (Out)	377,539	463,009	549,207	547,117
Budgeted Fund Balance	<u>-</u>	<u>-</u>	<u>4,062</u>	<u>-</u>
	377,539	463,009	553,269	547,117
REVENUES & OTHER FINANCING OVER (UNDER) EXPENDITURES	<u>\$ 5,285</u>	<u>\$ 23,184</u>	<u>\$ -</u>	<u>\$ -</u>
Beginning Fund Balance	<u>\$ 195,459</u>	<u>\$ 200,744</u>	<u>\$ 223,928</u>	<u>\$ 219,866</u>
Ending Fund Balance, June 30	<u>\$ 200,744</u>	<u>\$ 223,928</u>	<u>\$ 219,866</u>	<u>\$ 219,866</u>

CONSERVATION FUND	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 BUDGET
REVENUES				
Miscellaneous		\$ -	\$ -	\$ 100,000
	-	-	-	100,000
EXPENDITURES				
General Government	-	-	-	100,000
	-	-	-	100,000
REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Budgeted Fund Balance			-	-
	-	-	-	-
REVENUES & OTHER FINANCING OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -

PUBLIC SERVICE COMMISSION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 BUDGET
OPERATING REVENUES				
Charges for Services	\$ 1,708,629	\$ 1,520,381	\$ 1,881,132	\$ 2,048,000
	<u>1,708,629</u>	<u>1,520,381</u>	<u>1,881,132</u>	<u>2,048,000</u>
OPERATING EXPENSES				
Personnel Services	543,055	539,935	587,296	602,720
Operating Expenses	1,047,022	1,426,918	2,119,555	1,760,296
	<u>1,590,077</u>	<u>1,966,853</u>	<u>2,706,851</u>	<u>2,363,016</u>
OPERATING (LOSS) INCOME	118,552	(446,472)	(825,719)	(315,016)
NON-OPERATING REVENUES (EXPENSES)				
Debt Service - Principal	38,494	39,369	(40,264)	(41,080)
Debt Service - Interest	(38,810)	(37,935)	(37,040)	(36,224)
Other nonoperating revenue	2,628	2,898	-	-
Capital	-	-	-	(80,000)
Fund Equity	-	-	904,747	474,044
Capital Contribution	392,580	392,580	-	-
Transfers In (Out)	-	-	(1,724)	(1,724)
	<u>394,892</u>	<u>396,912</u>	<u>825,719</u>	<u>315,016</u>
NET INCOME (LOSS) - BUDGETARY BASIS	\$ 513,444	\$ (49,560)	\$ -	\$ -
ADJUSTMENT TO GAAP BASIS				
INCREASES (DECREASES)				
Depreciation	\$ (1,010,591)	\$ (1,012,482)		
Change in Accounting Principal				
Repayment of loan	(38,494)	(39,369)		
CHANGE IN NET ASSETS				
GAAP BASIS	\$ (535,641)	\$ (1,101,411)		
Beginning Fund Equity	\$ 20,401,174	\$ 19,865,533		
Ending Fund Equity, June 30	\$ 19,865,533	\$ 18,764,122		

AIRPORT	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 BUDGET
OPERATING REVENUES				
Charges for Service	\$ 700,839	\$ 1,349,929	\$ 914,740	\$ 1,097,240
Intergovernmental	486,786	-	-	-
	<u>1,187,625</u>	<u>1,349,929</u>	<u>914,740</u>	<u>1,097,240</u>
OPERATING EXPENSES				
Personnel Services	240,418	228,021	237,475	242,181
Operating Expenses	437,466	734,483	548,006	855,059
	<u>677,884</u>	<u>962,504</u>	<u>785,481</u>	<u>1,097,240</u>
OPERATING (LOSS) INCOME	<u>509,741</u>	<u>387,425</u>	<u>129,259</u>	<u>-</u>
NON-OPERATING REVENUES (EXPENSES)				
Other nonoperating revenue	2,050	2,150	-	-
Gain (loss) on sale of assets	-	(642)	-	-
Fund Equity	-	-	(129,259)	-
Capital Contribution	818,058	-	-	-
Transfer from General Fund	-	184,600	-	-
	<u>820,108</u>	<u>186,108</u>	<u>(129,259)</u>	<u>-</u>
NET INCOME (LOSS) - BUDGETARY BASIS	<u>\$ 1,329,849</u>	<u>\$ 573,533</u>	<u>\$ -</u>	<u>\$ -</u>
ADJUSTMENT TO GAAP BASIS INCREASES (DECREASES)				
Depreciation	\$ (202,305)	\$ (161,461)		
CHANGE IN NET ASSETS GAAP BASIS	<u>\$ 1,127,544</u>	<u>\$ 412,072</u>		
Beginning Fund Equity	<u>\$ 5,144,452</u>	<u>\$ 6,271,996</u>		
Ending Fund Equity, June 30	<u>\$ 6,271,996</u>	<u>\$ 6,684,068</u>		

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.