

PICKENS COUNTY

FY 2025 BUDGET



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(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.

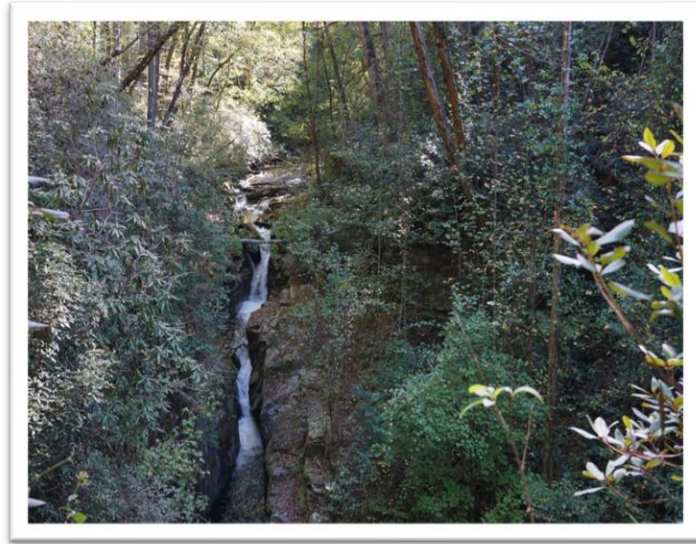


Photo courtesy of Lake Hartwell Country

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

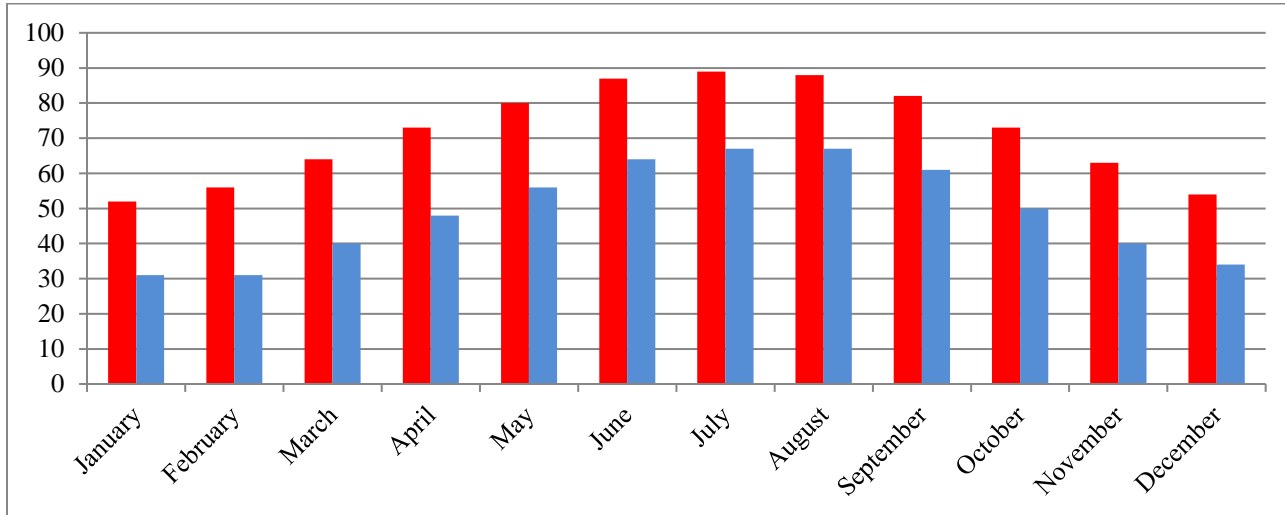
County Seat – City of Pickens

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>	
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)	44
Advanced Life Support Calls	11,084
Basic Life Support Calls	5,793
Cancelled/False Calls	1,130

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
C&D Landfill	22,380
Recycled	12,981
	57%
	27%
	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	2479	\$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 (Urgent Response)	\$ 663.66
Advanced Life Support Level 1	\$ 788.08
Advanced Life Support Level 2	\$1,140.64
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	\$ 14.16

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)	\$130.00
Small Cabins (4 Person)	\$115.00
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 Fee	\$850.00 base plus a disturbed acre fee of \$200/acre
Stop Work Order Re-Inspection Fee	\$250.00
Grading Permit Reinspection Fee	\$25.00

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 \$1,000.00
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
Preliminary Plat Review Fee	\$350.00
Final Plat Review	\$150.00
Revision to Preliminary Plat Review Fee	\$150.00
Site Plan Revision Review Fee	\$ 50.00
Variance Request Fee	\$ 50.00
Development Standards Ordinance	\$ 20.00
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	\$75.00
\$8,001 – \$ 50,000	\$10.00 per thousand for each \$1,000 over the minimum fee
\$50,001 – \$ 100,000	\$300.00 for first \$50,000 plus \$4.00 per each additional \$1,000 or fraction thereof
\$100,001 – \$ 500,000	\$500.00 for first \$100,000 plus \$3.00 per each additional \$1,000 or fraction thereof
Over \$500,000	\$2,000.00 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	\$132.52 per square foot
Garage, Utility, Miscellaneous	\$51.35 per square foot
Unfinished	\$25.20 per square foot
Porches	\$51.35 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)	\$75.00
Manufactured Home Decal	\$20.00
Manufactured Home Moving Permit	\$100.00

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 Codes Department at the time of submitting plans and specifications. The plan review fee shall be equal to one-half of the building permit fee as set for in the table above. The 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	\$825.00-\$850.00/month
T-Hangar	\$260.00-\$350.00/month
Tie-Down	\$ 30.00/month
After Hours Call-Out	\$120.00/\$60.00 day
Ramp Fee	\$ 60.00/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

Tuition for Classes/Workshops	Prices Vary by Class
Gift Shop Items	Prices Vary by Item

Library

Photocopy	
Black & White \$0.15 pg.	Color \$0.50 pg.
Incoming Fax	\$0.15 pg.
Late Fees	
DVDs	\$.50 per day per video, max of \$5.00 each
Other Materials	\$.10 per day per item, max of \$5.00 each
Replacement Library Cards	\$2.00
Out of County Library Cards	\$25.00

Freedom of Information Act (FOIA) Requests

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

Animal Shelter

Adoption Fees

Dogs/Puppies	\$65.00	Public Microchip	\$15.00
Cats/Kittens	\$35.00	Heartworm Treatment	\$250.00

Rescue Fees

Rescue Pull Fee	\$35.00	Rescue Vetted Dog/Puppy	\$65.00
Rescue Vetted Cat	\$35.00		

Return to Owner

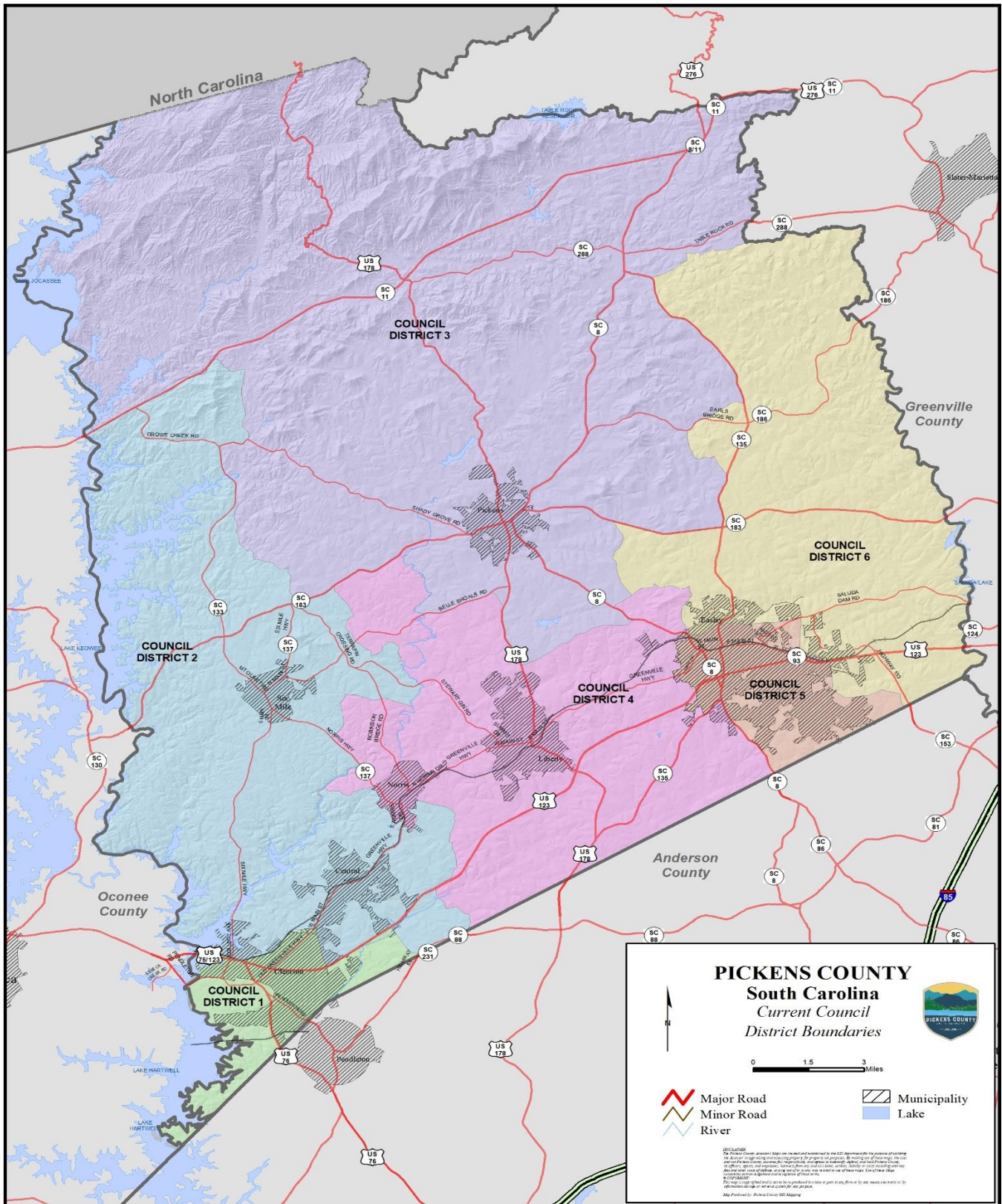
Animal Intake Fee	\$10.00	Animal Vaccination	\$35.00
Boarding (per day)	\$20.00		

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

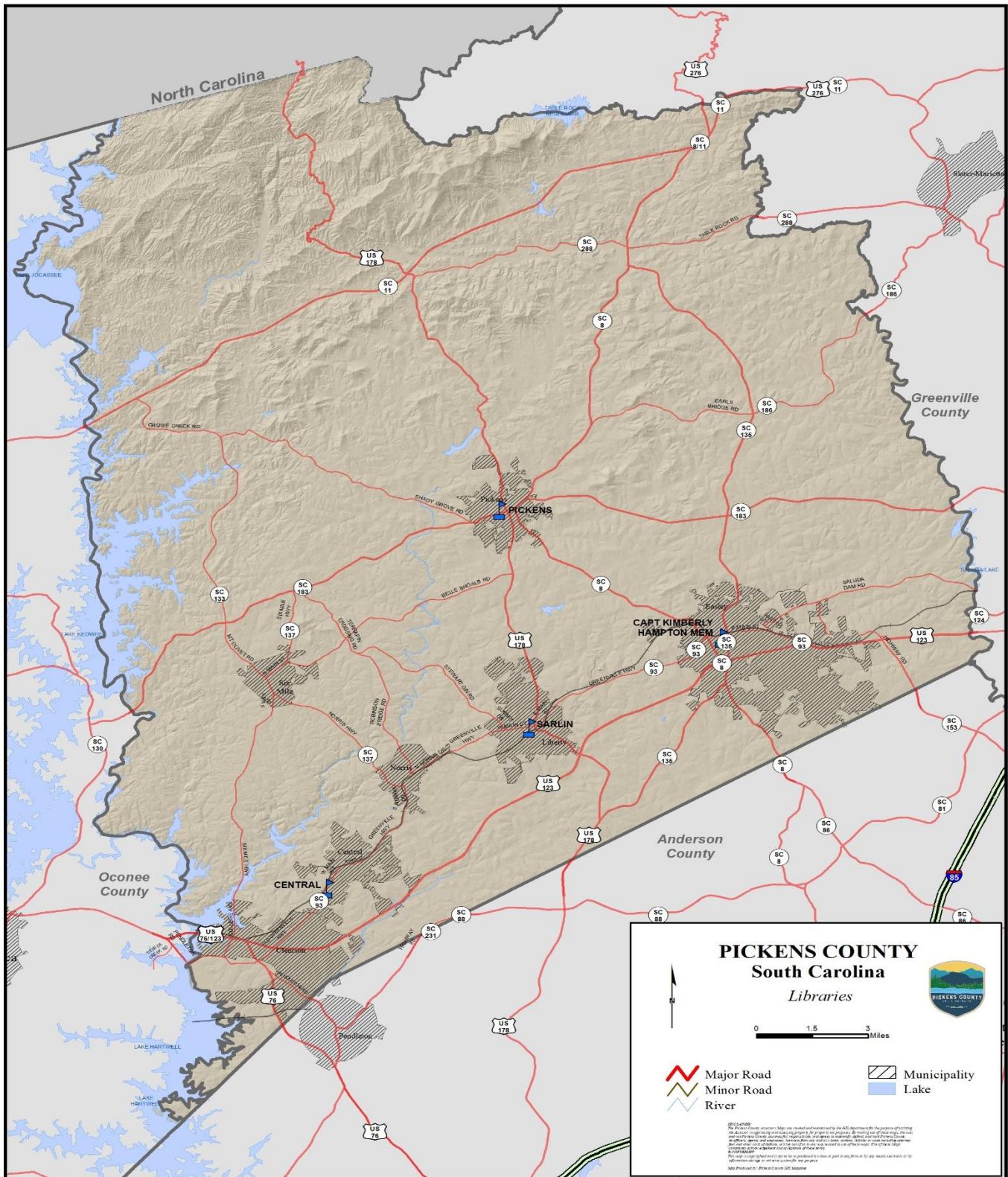
Coroner

Burial, Routing and Transit Permit (after hours & weekends)	\$ 10.00
Cremation Permit (additional \$15 after hours & weekends)	\$ 45.00
Autopsy Request	\$100.00

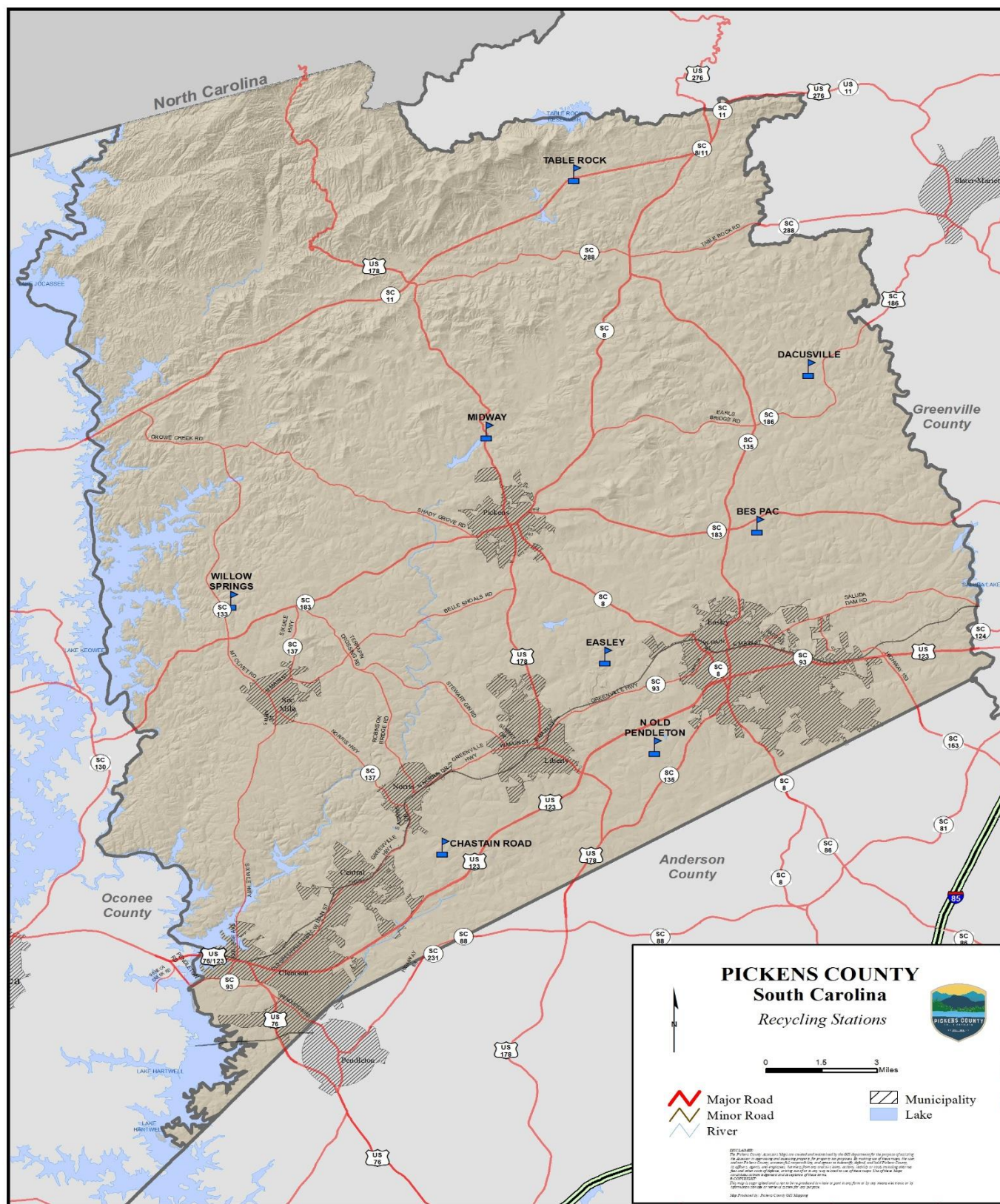
COUNCIL DISTRICTS



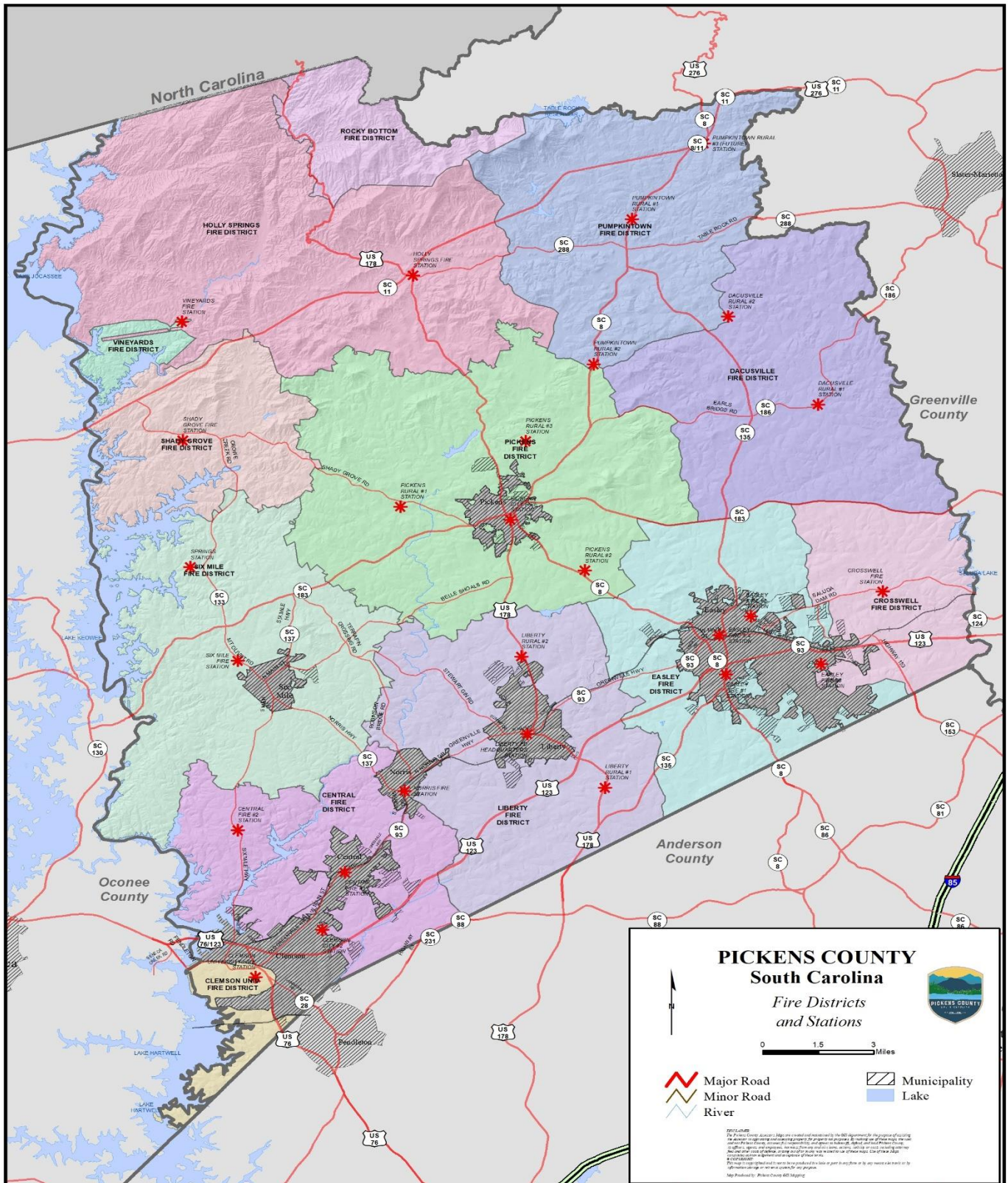
PUBLIC LIBRARIES



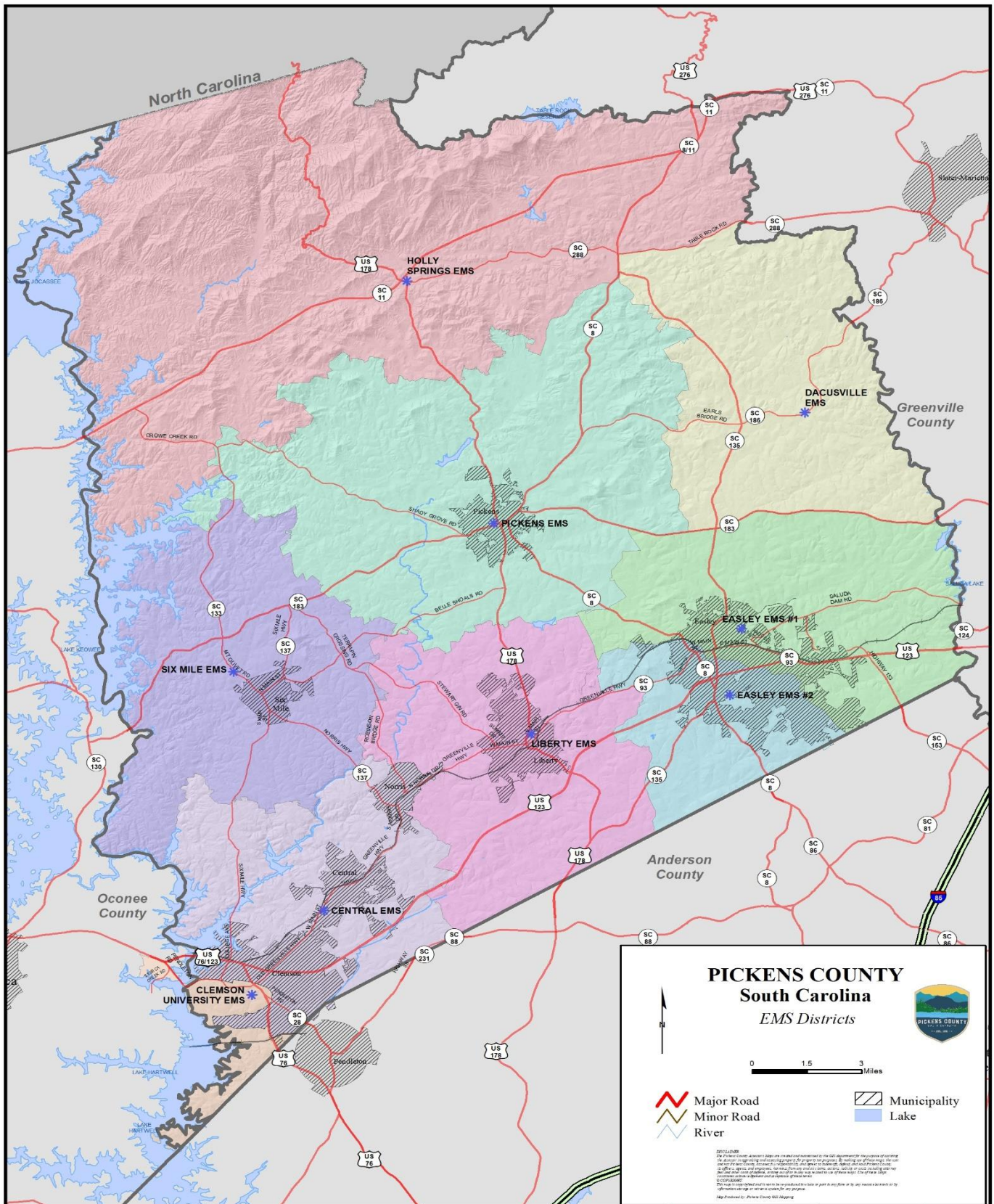
RECYCLING STATIONS



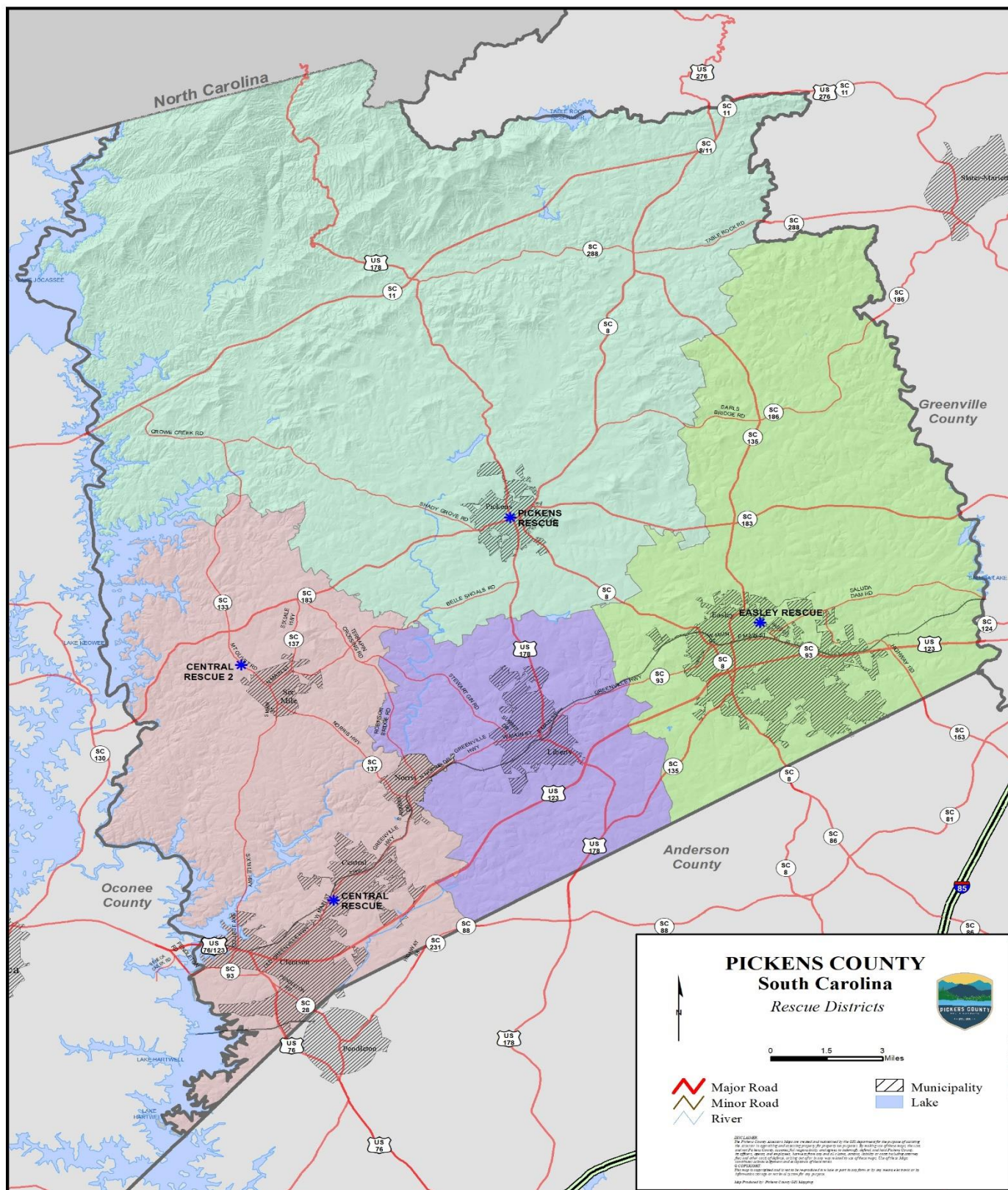
FIRE DISTRICTS AND STATIONS



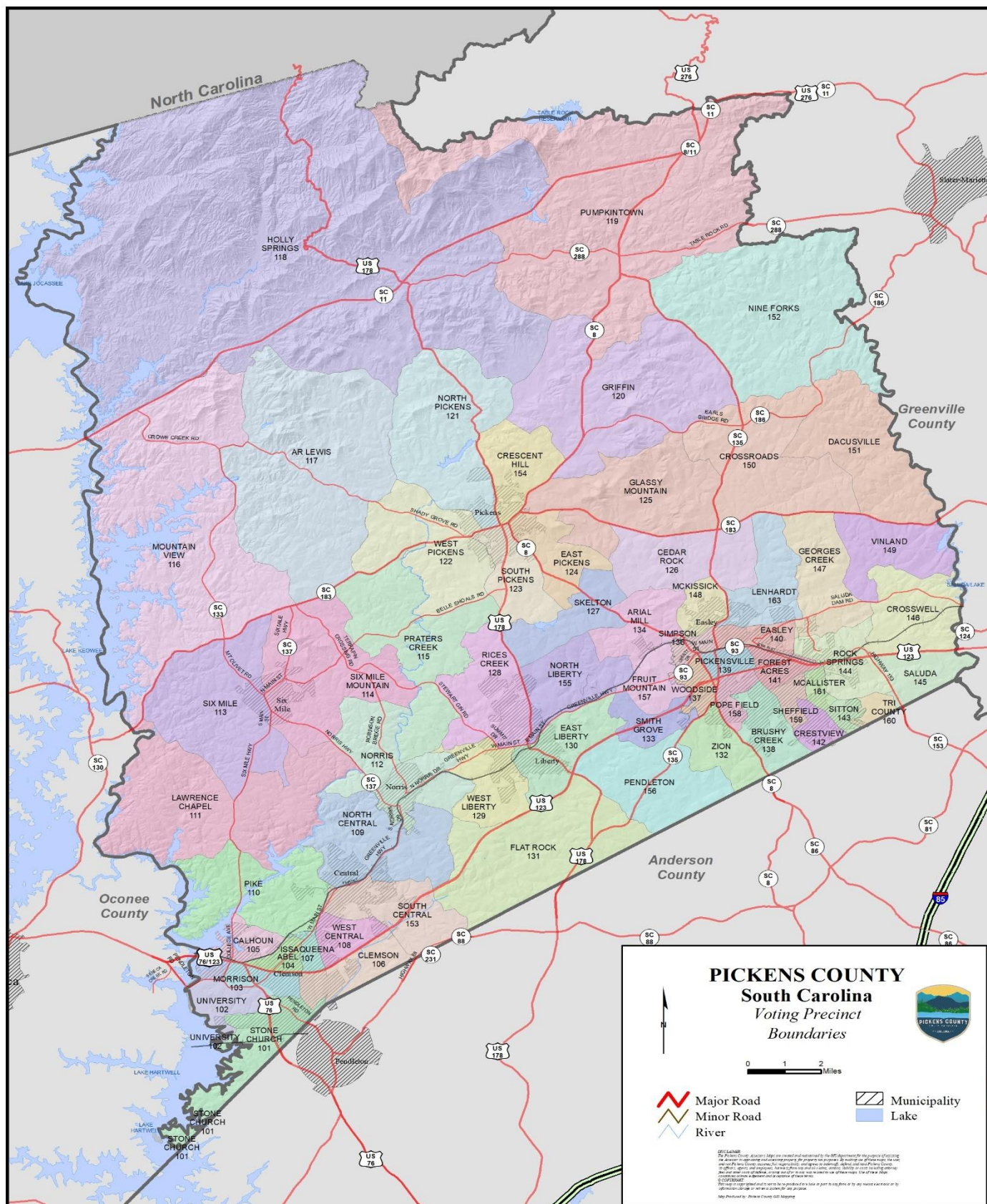
EMS STATIONS



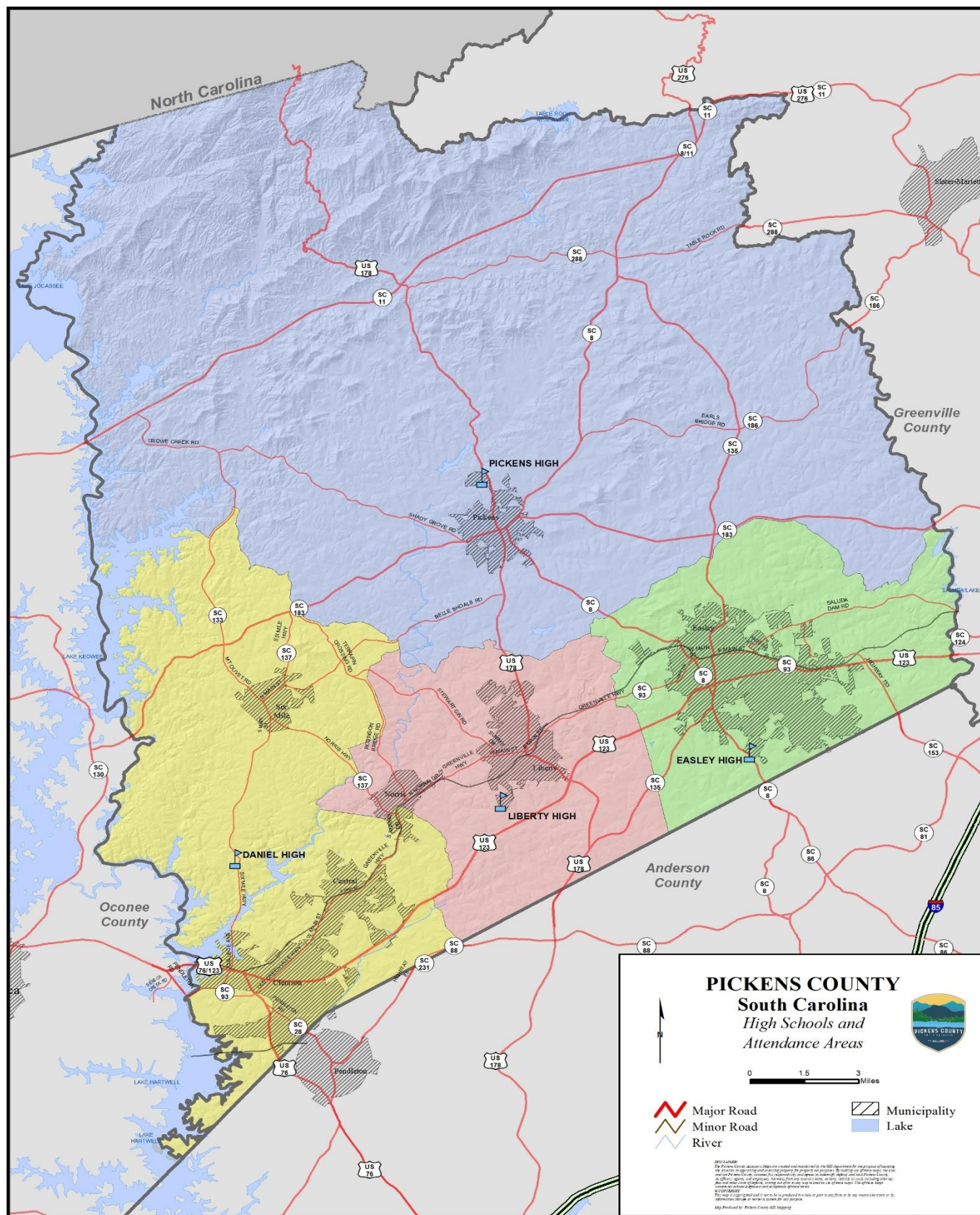
RESCUE SQUAD STATIONS



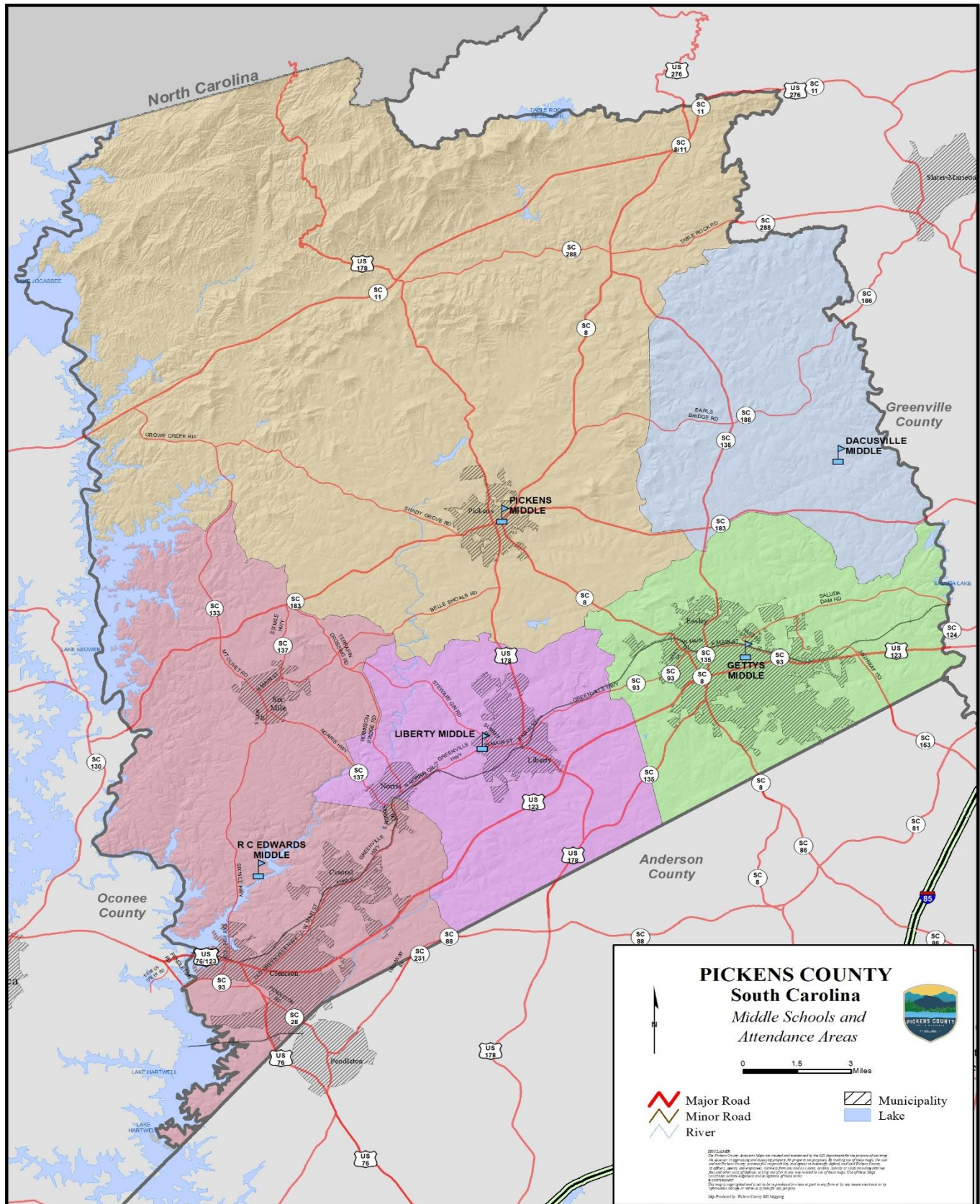
VOTING PRECINCTS AND BOUNDARIES



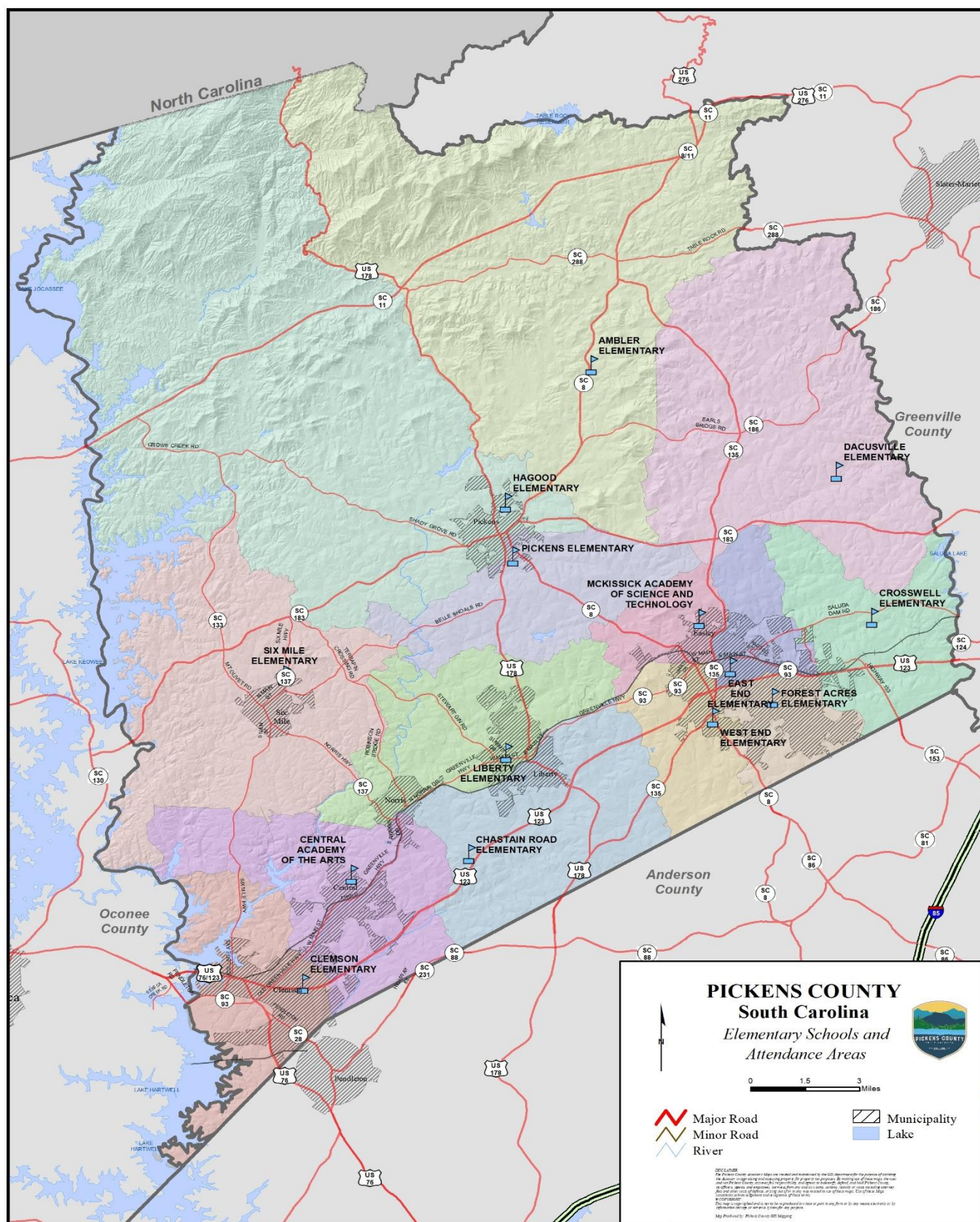
SCHOOL DISTRICT HIGH SCHOOL AREAS

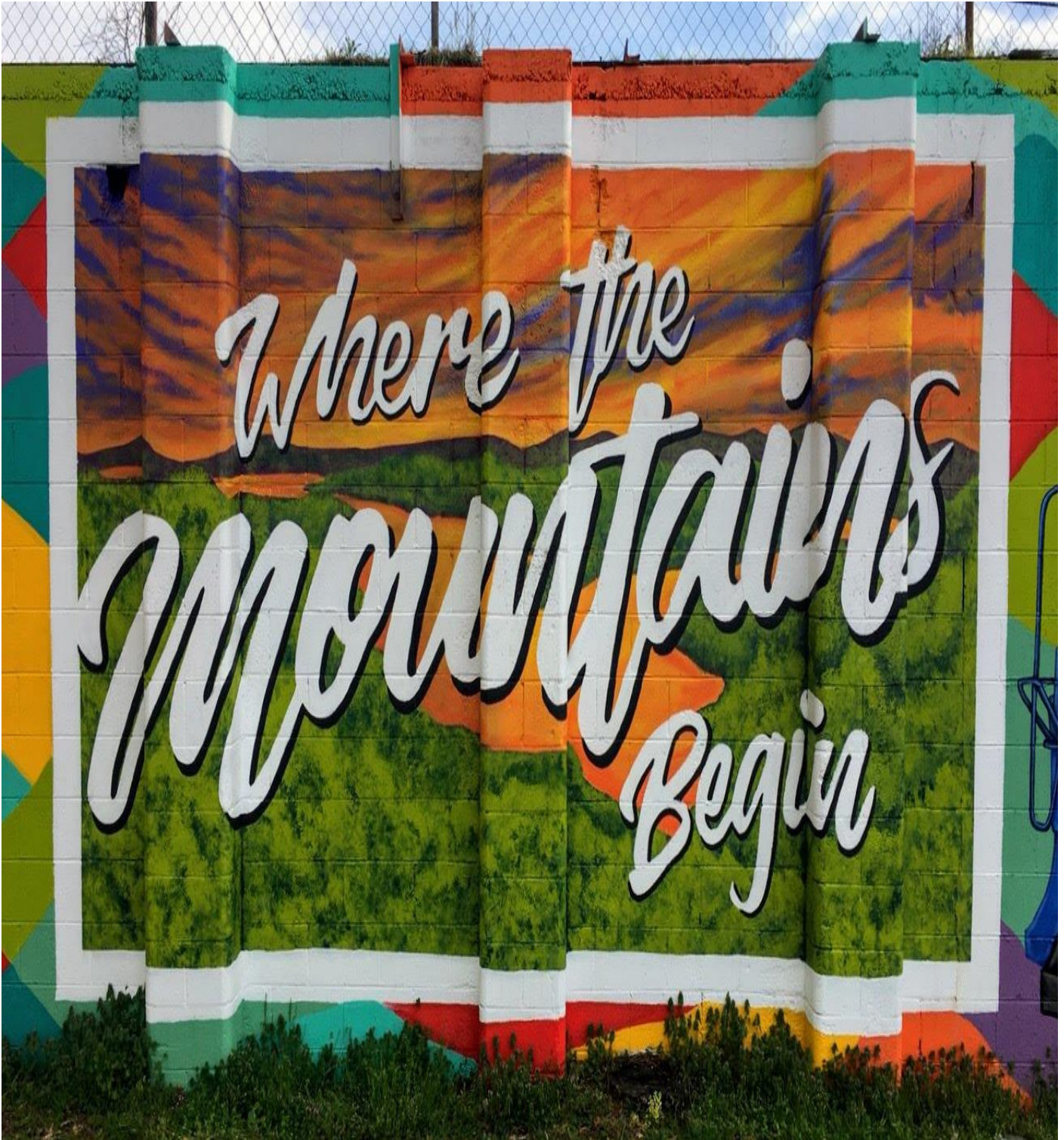


SCHOOL DISTRICT MIDDLE SCHOOL AREAS



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, 2024, through June 30, 2025, thereby being the fiscal year 2025 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 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 monthly.

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.

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.

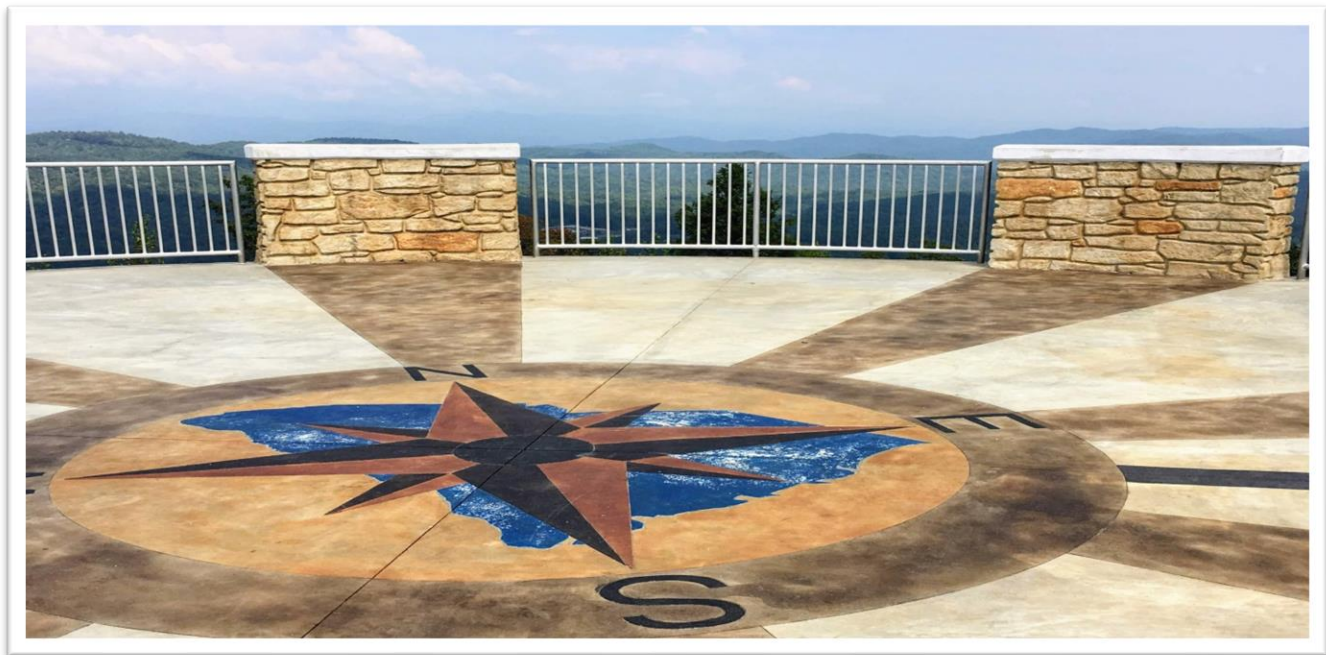
Prison Fund: This fund is used to account for monies the State mandates that "profits from the canteen/commissary shall be used for overall inmate welfare. The Facility Administrator or designee shall have final authority on expenditures."

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)

Sassafra 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	Yes
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
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	Governmental	Special Revenue	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.....	Michael 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 2024 – 2025

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 1st	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. 641

First Reading:	April 1st 2024
Second Reading:	May 6th 2024
Public Hearing:	June 3rd 2024
Third Reading:	June 17th 2024

(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, 2024, AND ENDING JUNE 30, 2025, 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, 2024, and ending June 30, 2025, 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 the 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 2024 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, 2024, to complete the purpose of the original appropriation approved by County Council for fiscal year 2025.

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

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

SECTION 11. The revenue generated by a separate levy of millage to provide \$3,026,998 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 \$10,588,508 as is necessary is hereby levied on all taxable property in the Pickens County Fire District for the fiscal year beginning July 1, 2024, and ending June 30, 2025, 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 17th DAY OF JUNE 2024

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 2024 adopted rate)
<u>.0740</u>	County millage rate *
444.00	Total Property Tax Due for Pickens County
<u>(202.50)</u>	Less County Government Sales Tax Credit (before adjustment for reassessment) x Appraised Value (.001350 x 100,000)
\$ 241.50	Tax Amount Due

WITHOUT HOMESTEAD

\$ 200,000
<u>0.00</u>
200,000
<u>.04</u>
8,000
<u>.0740</u>
592.00
<u>(270.00)</u>
\$ 322.00

* 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 costly to administer. Prior to establishing user fees, the costs to establish and administer the fees will be considered 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.

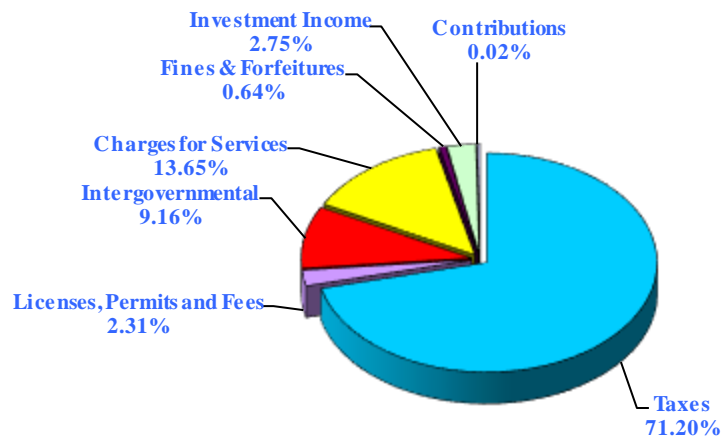
The financial policies were approved by Council on February 3rd 2003 and amended on January 14th 2017.

FINANCIAL SUMMARY

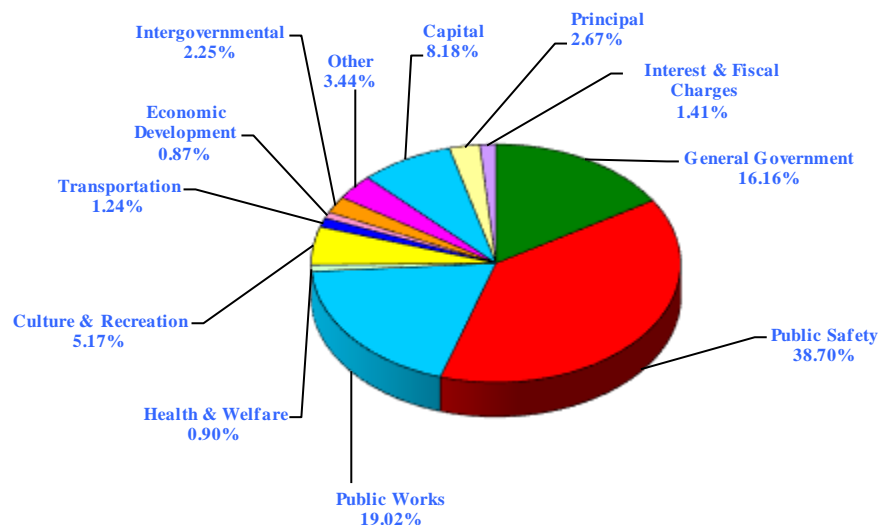
	GOVERNMENTAL FUND TYPES			ENTERPRISE FUNDS	TOTAL FY 2025	TOTAL FY 2024
	GENERAL FUND	DEBT SERVICE	SPECIAL REVENUES			
REVENUES						
Taxes	\$ 39,434,737	\$ 2,348,006	\$ 22,878,864	\$ -	\$ 64,661,607	\$ 60,294,626
Licenses, Permits and Fees	1,242,000	-	855,000	-	2,097,000	2,137,000
Intergovernmental	7,650,876	-	666,472	-	8,317,348	7,915,012
Charges for Services	9,125,224	-	-	3,272,980	12,398,204	11,840,714
Fines & Forfeitures	495,750	-	81,000	-	576,750	434,250
Investment Income	2,500,000	-	-	-	2,500,000	1,936,468
Contributions	20,000	-	-	-	20,000	16,000
Miscellaneous	47,800	-	201,920	-	249,720	183,800
	<u>60,516,387</u>	<u>2,348,006</u>	<u>24,683,256</u>	<u>3,272,980</u>	<u>90,820,629</u>	<u>84,757,870</u>
EXPENDITURES						
General Government	15,655,705	-	61,920	-	15,717,625	15,377,215
Public Safety	28,137,818	-	9,492,512	-	37,630,330	34,616,766
Public Works	8,507,238	-	7,152,939	2,834,391	18,494,568	16,916,980
Health & Welfare	874,841	-	-	-	874,841	887,159
Culture & Recreation	971,134	-	4,053,607	-	5,024,741	5,786,372
Transportation	-	-	-	1,204,209	1,204,209	1,097,240
Economic Development	-	-	842,430	-	842,430	762,082
Intergovernmental	439,422	-	1,747,200	-	2,186,622	2,126,890
Other	3,343,721	-	-	-	3,343,721	332,559
Capital	5,891,649	-	1,527,462	536,000	7,955,111	6,698,000
Debt Service						
Principal	-	1,887,331	554,636	154,415	2,596,382	2,154,232
Interest & Fiscal Charges	-	1,334,955	-	35,191	1,370,146	997,395
	<u>63,821,528</u>	<u>3,222,286</u>	<u>25,432,706</u>	<u>4,764,206</u>	<u>97,240,726</u>	<u>87,752,890</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(3,305,141)</u>	<u>(874,280)</u>	<u>(749,450)</u>	<u>(1,491,226)</u>	<u>(6,420,097)</u>	<u>(2,995,020)</u>
OTHER FINANCING SOURCES (USES)						
Transfer In (Out)	(1,092,684)	927,783	948,079	(33,178)	750,000	-
Sale of Fixed Assets	25,000	-	-	-	25,000	25,000
Fund Balance/Equity	4,372,825	(53,503)	(198,629)	1,524,404	5,645,097	2,970,020
	<u>3,305,141</u>	<u>874,280</u>	<u>749,450</u>	<u>1,491,226</u>	<u>6,420,097</u>	<u>2,995,020</u>
REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Beginning Fund Balance:	<u>43,648,007</u>	<u>2,674,989</u>	<u>6,778,602</u>	<u>31,529,750</u>	<u>84,631,348</u>	
Ending Fund Balance, June 30	<u>\$ 39,275,182</u>	<u>\$ 2,728,492</u>	<u>\$ 6,977,231</u>	<u>\$ 30,005,346</u>	<u>\$ 78,986,251</u>	

SUMMARY OF ALL FUNDS

REVENUES BY SOURCE



EXPENDITURES BY FUNCTION



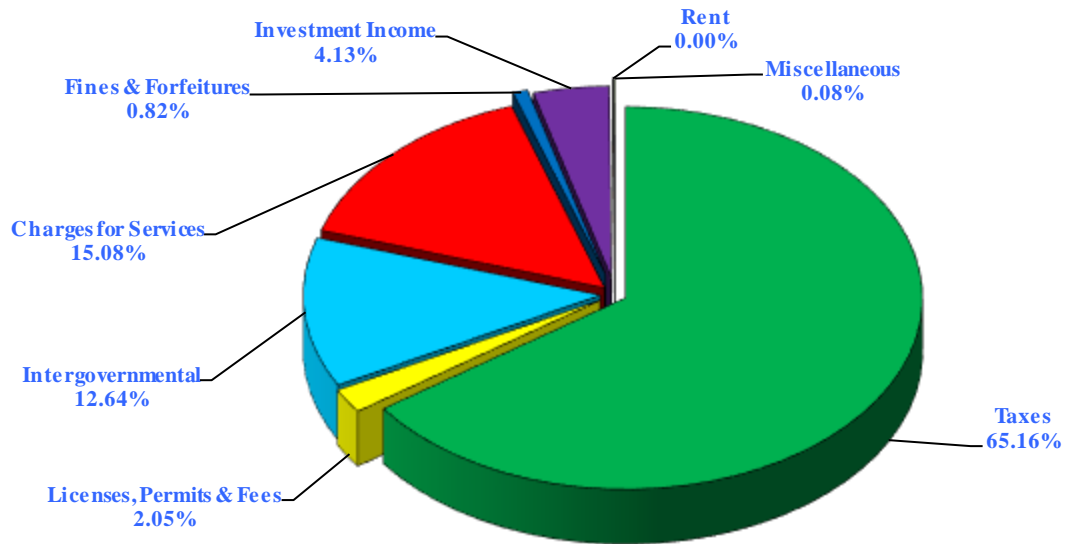
DEPARTMENT	FY 2025 BUDGET
GENERAL GOVERNMENT	
Clerk of Court	
Technology in Courtrooms 1, 2 & 4	\$ 240,000
Cameras at Court House	153,935
Building Maintenance	
Zero Turn Mower (2)	60,000
LEC/Dispatch Generator	92,000
Truck (3)	210,000
Van	70,000
Information Systems	
Copier	9,330
Vehicle Maintenance	
Air Compressor	5,000
	\$ 840,265
PUBLIC SAFETY	
Sheriff	
Vehicle (7)	525,000
Truck	65,000
Fire Districts	
Pumper	850,000
Rescue Truck	250,000
Generator (2)	138,600
Emergency Medical Services	
Ambulance	325,000
Ambulance	325,000
2006 Ford Van	75,000
Generator (2)	60,646
Generator	48,603
Stryker CPR Compression System (2)	32,434
Ambulance / Equipment (2)	854,000
Zoll X-Series Advanced (10)	478,010
	\$ 4,027,293
PUBLIC WORKS	
Roads & Bridges	
2011 Chevrolet Snow Plow	85,000
2000 Ford with Snow Plow 4X4	85,000
1995 Morbark Chipper	120,000
1994 Ford LT900 Dump Truck	230,000
Rollover Table	17,117
Sand Spreader	16,906
HP Latex 365 Printer	32,825
Plotter	7,843

DEPARTMENT	FY 2025 BUDGET
PUBLIC WORKS, continued	
Solid Waste	
2003 Mack Roll Off Truck	320,000
2006 Case Skidsteer	160,000
2002 Spectec Aluminum Trailer (2)	320,000
2007 Mack Roll Off Truck	320,000
Transfer Station Compactor	375,000
2 Yard Compactor with 2 each Receiver Cans (4)	168,000
100 CFM Air Compressor with Trailer	5,000
	\$ 2,262,691
HEALTH & WELFARE	
Public Service Commission	
Purchase and Install New UV Light Disinfection System at North Plant	300,000
Installation of the Step Screens at the Roper and Middle Plants	100,000
Installation of the Step Screens at the Roper and Middle Plants	100,000
1/4 Ton Pick Up Truck	25,000
	\$ 525,000
CULTURE & RECREATION	
Tourism	
Upgrades to existing buildings	\$ 257,500
	\$ 257,500
TRANSPORTATION	
Airport	
Zero Turn Mower	\$ 11,000
	\$ 11,000
ECONOMIC DEVELOPMENT	
Pickens Alliance	
IT Upgrades for Prospect Presentations	\$ 31,362
	\$ 31,362
TOTAL CAPITAL EQUIPMENT	\$ 7,955,111
SOURCE OF REVENUE	
General Fund Operations	\$ 5,891,649
Public Service Commission	525,000
Fire Districts	1,238,600
Airport	11,000
Pickens Alliance	31,362
Local Accommodation Fee	257,500
TOTAL SOURCE OF REVENUE	\$ 7,955,111

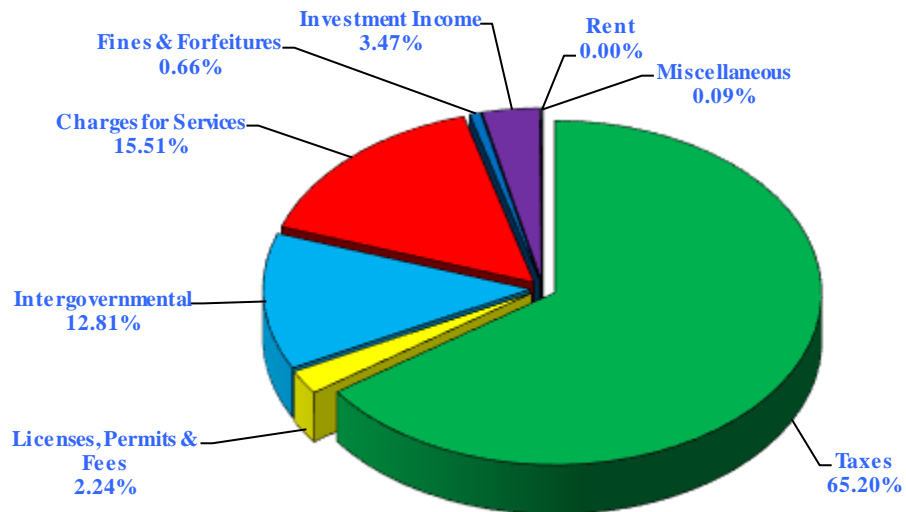
GENERAL FUND	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 BUDGET
REVENUES				
Taxes	\$ 33,868,926	\$ 36,283,202	\$ 36,396,917	\$ 39,434,737
Licenses, Permits & Fees	1,556,471	1,315,498	1,252,000	1,242,000
Intergovernmental	6,263,774	7,028,666	7,150,540	7,650,876
Charges for Services	9,272,442	9,435,575	8,655,474	9,125,224
Fines & Forfeitures	386,409	449,776	370,750	495,750
Investment Income	413,902	2,187,639	1,936,468	2,500,000
Rent	-	(19,200)	-	-
Contributions	19,298	812,669	10,000	20,000
Miscellaneous	178,966	828,983	48,800	47,800
	51,960,188	58,322,808	55,820,949	60,516,387
EXPENDITURES				
General Government	12,598,603	13,275,935	15,277,215	15,655,705
Public Safety	23,535,598	24,804,286	27,228,616	28,137,818
Public Works	6,933,905	7,375,344	8,100,237	8,507,238
Health & Welfare	754,863	785,361	887,159	874,841
Culture & Recreation	735,673	851,341	922,657	971,134
Economic Development	19,555	1,349	-	-
Intergovernmental	428,966	446,898	443,890	439,422
Other	310,817	884,984	332,559	3,343,721
Capital Outlay	1,591,522	8,887,627	2,418,000	5,891,649
	46,909,502	57,313,125	55,610,333	63,821,528
REVENUES OVER (UNDER) EXPENDITURES	5,050,686	1,009,683	210,616	(3,305,141)
OTHER FINANCING SOURCES (USES)				
Transfer In (Out)	(1,446,697)	(648,681)	(1,171,554)	(1,092,684)
Sale of Fixed Assets	62,664	47,836	25,000	25,000
Budgeted Fund Balance	-	-	935,938	4,372,825
	(1,384,033)	(600,845)	(210,616)	3,305,141
REVENUES & OTHER FINANCING OVER (UNDER) EXPENDITURES	\$ 3,666,653	\$ 408,838	\$ -	\$ -
Beginning Fund Balance	\$ 40,508,454	\$ 44,175,107	\$ 44,583,945	\$ 43,648,007
Ending Fund Balance, June 30	\$ 44,175,107	\$ 44,583,945	\$ 43,648,007	\$ 39,275,182

"WHERE THE MONEY COMES FROM"

FISCAL YEAR 2025



FISCAL YEAR 2024

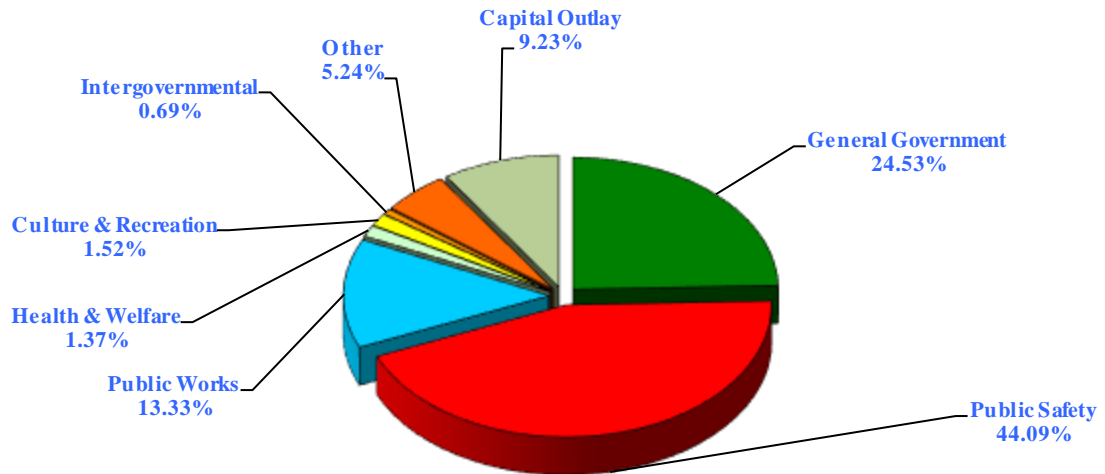


SOURCE OF REVENUE	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 BUDGET	% CHANGE 24-25
TAXES					
Taxes	\$ 33,406,569	\$ 35,730,256	\$ 35,947,977	\$ 38,910,797	8.2%
Merchant Inventory	123,940	123,940	123,940	123,940	0.0%
F.I.L.O.T./ Motor Carrier	338,417	429,006	325,000	400,000	23.1%
	33,868,926	36,283,202	36,396,917	39,434,737	8.3%
LICENSES, PERMITS & FEES					
Alcohol Permits	100	50	-	-	
Building Permits	1,027,391	829,882	687,000	762,000	10.9%
Mobile Home Licenses	65,191	58,573	55,000	55,000	0.0%
Coroner Fees	30,950	73,759	65,000	75,000	15.4%
Cable TV Franchise	432,839	353,234	445,000	350,000	-21.3%
	1,556,471	1,315,498	1,252,000	1,242,000	-0.8%
INTERGOVERNMENTAL					
State Aid to Subdivision	5,114,151	5,345,324	5,458,492	5,854,702	7.3%
SCPEBA Rebate	-	173,271	-	215,000	
School Resource Officers	536,000	536,000	596,000	664,000	11.4%
Tax Discount	819	883	600	600	0.0%
State Comptroller General	7,875	48,150	48,152	115,000	138.8%
State Election Commission	11,692	10,900	10,500	10,500	0.0%
Election Reimbursement	145,651	120,046	436,162	179,782	-58.8%
Pollution Control Rebate	2,714	2,000	-	-	
Veterans Affairs	5,615	5,784	5,476	5,476	0.0%
Federal Financial Assistance	4,320	77,203	24,000	26,000	8.3%
Sheriff Reimbursement	39,301	22,400	20,000	20,000	0.0%
Grants - Other	80,813	341,013	37,758	37,758	0.0%
911 Dispatch	-	-	143,400	143,400	0.0%
Solicitors Reimbursement	314,823	345,692	370,000	378,658	2.3%
	6,263,774	7,028,666	7,150,540	7,650,876	7.0%
CHARGES FOR SERVICES					
Delinquent Collection Cost	69,968	100,995	80,000	70,500	-11.9%
Planning Sales	8,436	4,745	7,000	7,000	0.0%
Register of Deeds Fees	2,077,829	1,903,238	1,750,000	1,750,000	0.0%
Judge of Probate Fees	241,881	324,882	235,000	275,000	17.0%
Marriage Ceremony Fees	5,800	5,675	4,000	5,000	25.0%
Family Court Fees	197,674	197,199	200,000	200,000	0.0%
Worthless Check	533	369	-	-	
Sheriff Fees	12,612	10,282	7,500	7,500	0.0%
Extra Duty Reimbursement	52,725	59,692	30,000	30,000	0.0%
E.M.S. Fees	4,188,246	4,507,490	4,200,000	4,500,000	7.1%
Landfill User Fees	869,022	893,112	850,000	850,000	0.0%

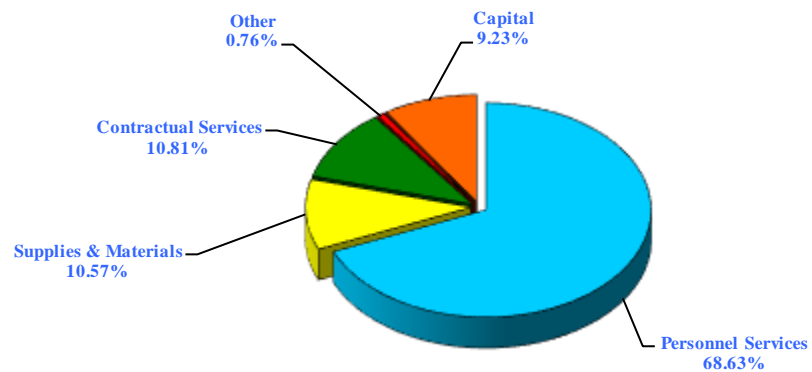
	FY 2022	FY 2023	FY 2024	FY 2025	%
SOURCE OF REVENUE	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE 24-25
CHARGES FOR SERVICES, continued					
Sale of Recyclables	\$ 524,842	\$ 395,398	\$ 315,000	\$ 420,000	33.3%
Vehicle Maintenance Service	2,822	3,068	1,250	1,000	-20.0%
Storm Water	236,247	263,558	165,000	200,000	21.2%
Commerce Park	62,783	66,358	62,783	62,783	0.0%
Mile Creek Park	576,365	545,008	600,000	600,000	0.0%
Animal Shelter	9,480	7,516	15,000	3,500	-76.7%
Data Processing Fees	121,220	125,665	122,441	122,441	0.0%
Sale of Materials & Supplies	576	319	500	500	0.0%
Housing of Prisoners	13,381	21,006	10,000	20,000	100.0%
	9,272,442	9,435,575	8,655,474	9,125,224	5.4%
FINES & FORFEITURES					
Magistrate Fines	260,342	323,874	250,000	325,000	30.0%
Master in Equity	-	-	-	50,000	
Clerk of Court Fines	124,178	125,902	120,000	120,000	0.0%
Restitution	1,889	-	750	750	0.0%
	386,409	449,776	370,750	495,750	33.7%
INVESTMENT INCOME					
Interest on Investments	361,816	2,187,639	1,800,000	2,500,000	38.9%
Interest on Fire Loans	52,086	-	136,468	-	-100.0%
	413,902	2,187,639	1,936,468	2,500,000	29.1%
RENT					
Rent from Property	-	(19,200)	-	-	0.0%
	-	(19,200)	-	-	
CONTRIBUTIONS					
E.M.S. Donations	-	150	-	-	0.0%
Donations	-	792,063	-	-	
Animal Control Donations	19,298	20,456	10,000	20,000	100.0%
	19,298	812,669	10,000	20,000	100.0%
MISCELLANEOUS					
Returned Check Fee	663	541	800	800	0.0%
Other Revenue	41,724	751,597	20,000	20,000	0.0%
Pay Phone Commission	11,665	6,571	9,600	9,600	0.0%
Vending Machine Commission	1,195	1,239	1,200	1,200	0.0%
Insurance Reimbursement	107,940	51,783	-	-	0.0%
F.O.I.A. Request	185	308	200	200	0.0%
Rebate	15,594	16,944	17,000	16,000	0.0%
	178,966	828,983	48,800	47,800	-2.0%
TOTAL GENERAL FUND	\$ 51,960,188	\$ 58,322,808	\$ 55,820,949	\$ 60,516,387	8.4%

"WHERE THE MONEY GOES"

EXPENDITURES BY FUNCTION



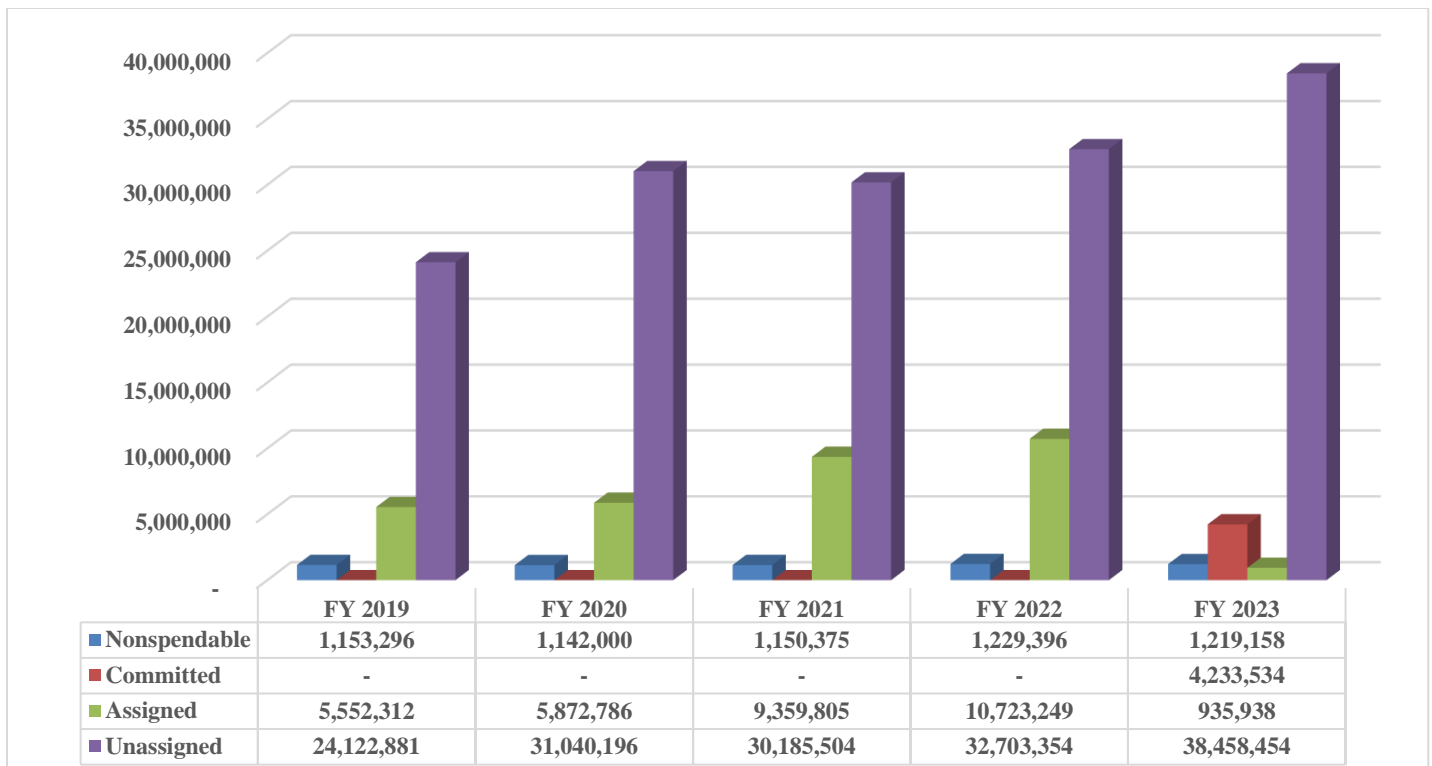
EXPENDITURES BY CATEGORY



DEPARTMENT	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 BUDGET	% CHANGE 24-25
GENERAL GOVERNMENT					
Council	\$ 275,677	\$ 288,958	\$ 301,055	\$ 314,021	4.3%
Attorney	254,340	151,357	50,000	101,500	103.0%
State Solicitor	1,099,612	1,157,779	1,218,640	1,296,741	6.4%
Public Defender	303,186	303,234	353,171	353,173	0.0%
Master in Equity	-	2,548	273,331	292,513	7.0%
Probate Court	391,611	458,932	474,663	491,585	3.6%
Register of Deeds	286,399	285,261	305,370	349,841	14.6%
Clerk of Court	762,999	828,678	911,894	899,132	-1.4%
Administrator	313,495	347,705	383,367	392,423	2.4%
Purchasing	54,205	59,522	-	-	
Finance	596,028	665,234	729,485	735,267	0.8%
Building Maintenance	2,185,079	2,269,595	2,492,423	2,509,355	0.7%
Human Resources	350,368	436,594	492,996	472,931	-4.1%
Delinquent Tax	183,397	203,208	229,196	226,513	-1.2%
Risk Manager	53,629	6,155	6,774	6,754	-0.3%
Circuit Judge *	247	246	245	250	2.0%
Treasurer	530,324	564,760	594,879	627,009	5.4%
Auditor	402,309	436,531	458,259	475,874	3.8%
Tax Assessor	897,635	861,946	1,165,261	1,137,217	-2.4%
Board of Appeals *	-	-	2,500	2,500	0.0%
GIS Mapping	410,359	446,627	481,745	507,387	5.3%
Registration & Elections	421,071	481,399	1,001,327	743,359	-25.8%
Planning Commission	251,411	213,629	276,307	276,846	0.2%
Information Systems	993,247	1,111,055	1,219,193	1,510,856	23.9%
Magistrate Court	776,489	804,885	842,346	910,640	8.1%
Vehicle Maintenance	732,759	815,265	915,668	923,525	0.9%
Public Relations	72,727	74,832	97,120	98,493	1.4%
	12,598,603	13,275,935	15,277,215	15,655,705	2.5%
PUBLIC SAFETY					
Building Codes	636,791	567,554	622,230	618,980	-0.5%
E-911	-	-	335,676	380,477	-
Environmental Enforcement	-	113,725	203,688	312,076	53.2%
Sheriff's Office	15,645,612	16,222,623	17,215,357	17,485,647	1.6%
Emergency Management	360,401	295,337	342,001	324,588	-5.1%
Rescue Squad	25,789	28,081	69,270	49,250	-28.9%
Coroner	357,480	397,533	490,151	529,643	8.1%
Emergency Medical Services	6,506,094	7,174,516	7,945,763	8,432,897	6.1%
Fire Department	3,431	4,917	4,480	4,260	-4.9%
	23,535,598	24,804,286	27,228,616	28,137,818	3.3%
PUBLIC WORKS					
Roads & Bridges	2,377,208	2,162,795	2,673,253	2,748,985	2.8%
Engineering	96,238	106,833	208,250	209,967	0.8%
Solid Waste	4,460,459	5,105,716	5,218,734	5,548,286	6.3%
	6,933,905	7,375,344	8,100,237	8,507,238	5.0%

DEPARTMENT	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 BUDGET	% CHANGE 24-25
HEALTH & WELFARE					
Storm Water	\$ 196,989	\$ 189,246	\$ 219,063	\$ 219,334	0.1%
Health Department *	18,779	18,801	21,259	19,385	-8.8%
Animal Shelter	376,684	404,048	467,565	459,529	-1.7%
Veterans Affairs	162,411	173,266	179,272	176,593	-1.5%
	754,863	785,361	887,159	874,841	-1.4%
CULTURE & RECREATION					
Museum	85,824	92,157	114,126	117,101	2.6%
Hagood Mill	78,000	78,000	78,000	78,000	0.0%
Tourism	57,161	77,827	71,688	76,601	0.0%
Performing Art Center	24,573	22,158	24,206	23,986	0.0%
Mile Creek Park	490,115	570,771	634,637	662,806	4.4%
12 Mile Parks	-	4,961	-	5,000	
Scenic Highway Parks	-	5,467	-	7,640	
	735,673	851,341	922,657	971,134	5.3%
ECONOMIC DEVELOPMENT					
Economic Development	19,555	1,349	-	-	-
	19,555	1,349	-	-	-
INTERGOVERNMENTAL					
Legislative Delegation	19,431	20,651	28,721	26,599	-7.4%
Social Services *	41,738	59,258	46,093	43,752	-5.1%
Mental Health *	20,000	20,000	20,000	20,000	0.0%
Medical Indigent *	195,078	195,369	195,000	195,000	0.0%
Appalachian COG *	61,631	61,631	61,631	61,631	0.0%
Clemson Extension *	73,875	74,239	74,195	74,190	0.0%
Soil & Water Conservation *	17,213	15,750	18,250	18,250	0.0%
	428,966	446,898	443,890	439,422	-1.0%
OTHER					
Contingency *	54,072	612,727	50,000	50,000	0.0%
South Carolina Association Dues *	-	19,025	19,025	19,025	0.0%
Bank Charges	19,049	8,942	17,500	10,000	-42.9%
Market Adjustment	-	-	-	2,993,406	
Retiree Health Insurance	237,696	244,290	246,034	271,290	10.3%
	310,817	884,984	332,559	3,343,721	905.5%
CAPITAL					
Departmental Capital	1,591,522	8,887,627	2,418,000	5,891,649	143.7%
	1,591,522	8,887,627	2,418,000	5,891,649	143.7%
TOTAL GENERAL FUND	\$ 46,909,502	\$ 57,313,125	\$ 55,610,333	\$ 63,821,528	14.8%

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 the 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 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 BUDGET
REVENUES				
Taxes	\$ 2,727,958	\$ 2,314,267	\$ 2,304,678	\$ 2,348,006
	2,727,958	2,314,267	2,304,678	2,348,006
EXPENDITURES				
Debt Service				
Principal	1,593,426	1,406,258	1,461,732	1,887,331
Interest & Fiscal Charges	970,233	913,122	858,896	1,334,955
	2,563,659	2,319,380	2,320,628	3,222,286
REVENUES OVER (UNDER) EXPENDITURES	164,299	(5,113)	(15,950)	(874,280)
OTHER FINANCING SOURCES (USES)				
Transfer In (Out)	2,509,511	177,783	177,783	927,783
Budgeted Fund Balance	-	-	(161,833)	(53,503)
	2,509,511	177,783	15,950	874,280
REVENUES & OTHER FINANCING OVER (UNDER) EXPENDITURES	\$ 2,673,810	\$ 172,670	\$ -	\$ -
Beginning Fund Balance	\$ (333,324)	\$ 2,340,486	\$ 2,513,156	\$ 2,674,989
Ending Fund Balance, June 30	\$ 2,340,486	\$ 2,513,156	\$ 2,674,989	\$ 2,728,492

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	\$ 220,412	1-Oct-27	2.25%
2007	Sp Tax District	Roper Upgrade	\$ 789,438	1-May-28	2.25%
2017	Gen Taxes	Detention Center	\$ 19,360,000	1-Jun-38	2.96%
2017	User Fees	Middle/Upper Plant	\$ 2,935,000	1-Jun-36	2.91%
2023	Gen Taxes	Road Project	\$ 11,555,000	30-Jun-43	3.73%
			\$ 34,859,850		
Revenue Bonds					
2012 A	User Fees	N. Central Plant A	\$ 1,312,064	10-Feb-52	2.25%
2012 B	User Fees	N. Central Plant B	\$ 274,557	10-Feb-52	2.25%
			\$ 1,586,621		

Entering into fiscal year 2024, Pickens County general obligation debt is projected to be \$30,915,000:

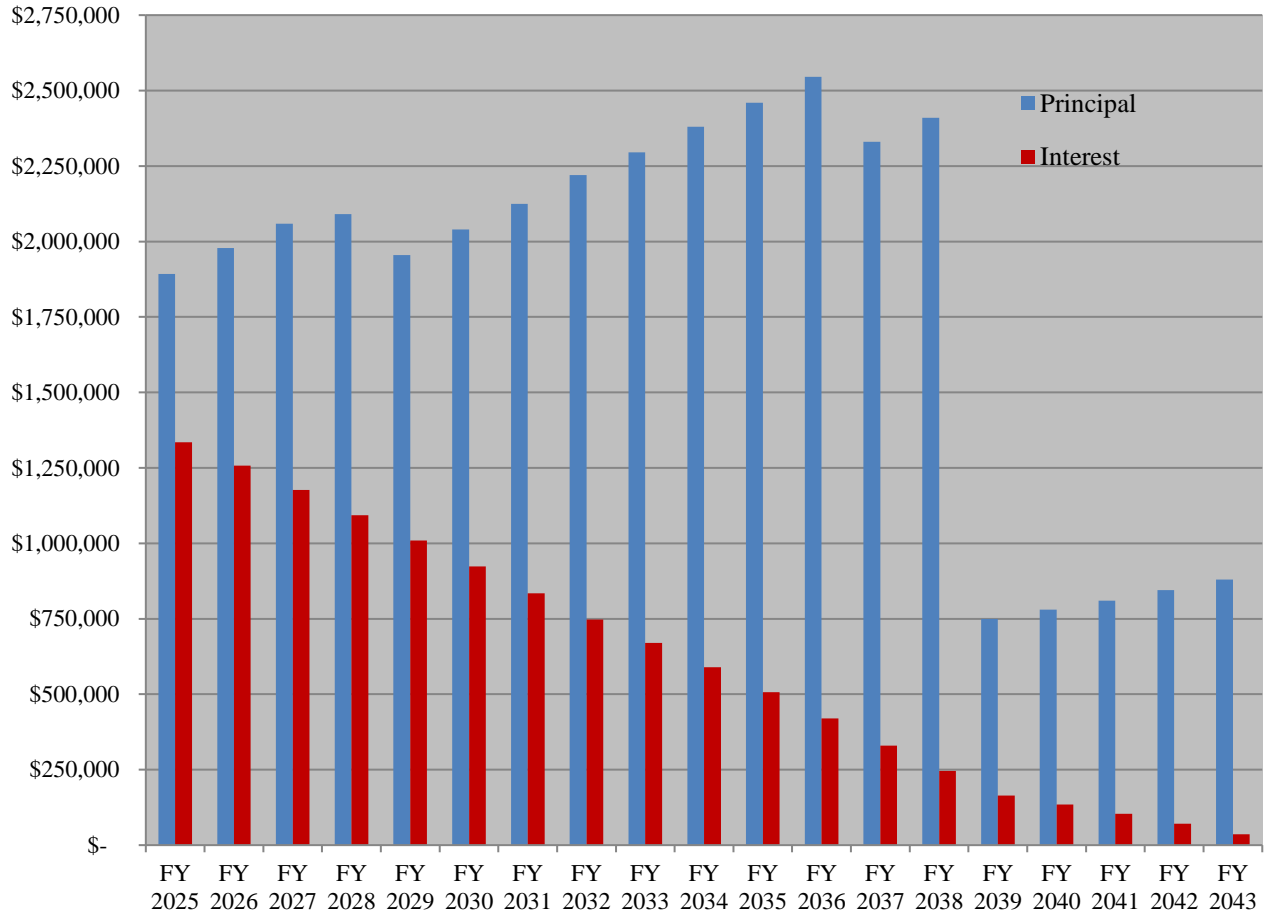
South Carolina law provides that general obligation debt be no greater than 8% of the County's total assessed value. This 8% minus general obligation bonds outstanding is classified as the government's legal debt margin. A computation of the County's legal debt margin follows:

Net General Obligation Bond Tax Digest	<u>\$ 723,249,510</u>
Debt Limit – 8% of Assessed Value	\$ 57,859,961
Less General Obligation Bonds Outstanding	<u>30,915,000*</u>
Legal Debt Margin	<u>\$ 26,944,961</u>

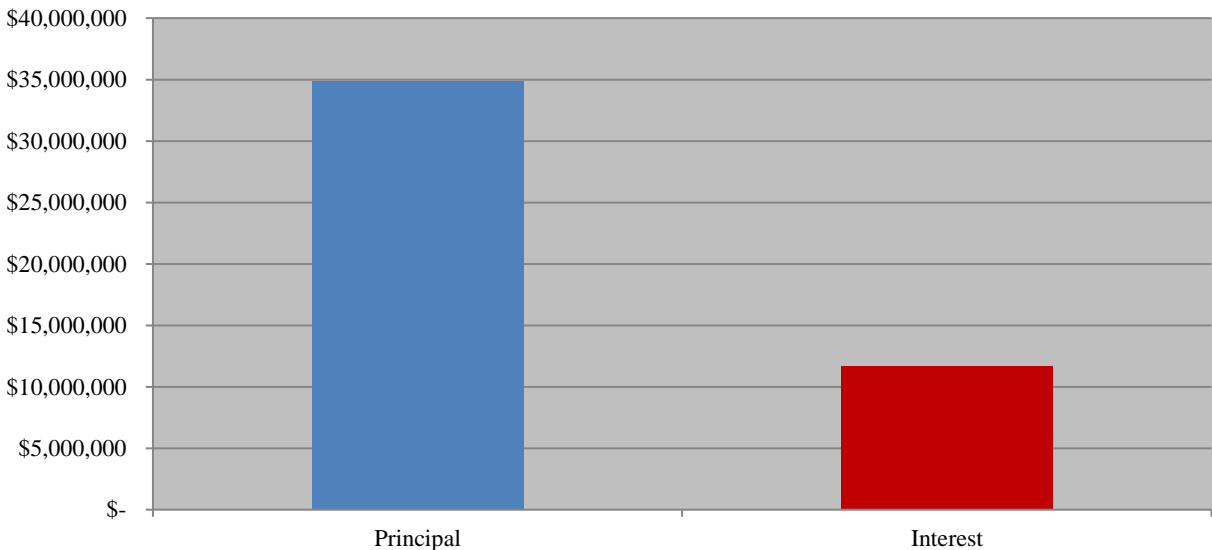
*As it relates to the debt margin of the County, only the debt of the Detention Center is considered general obligation debt of County.

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

General Obligation Debt Service Schedule by Category



Debt Service by Type

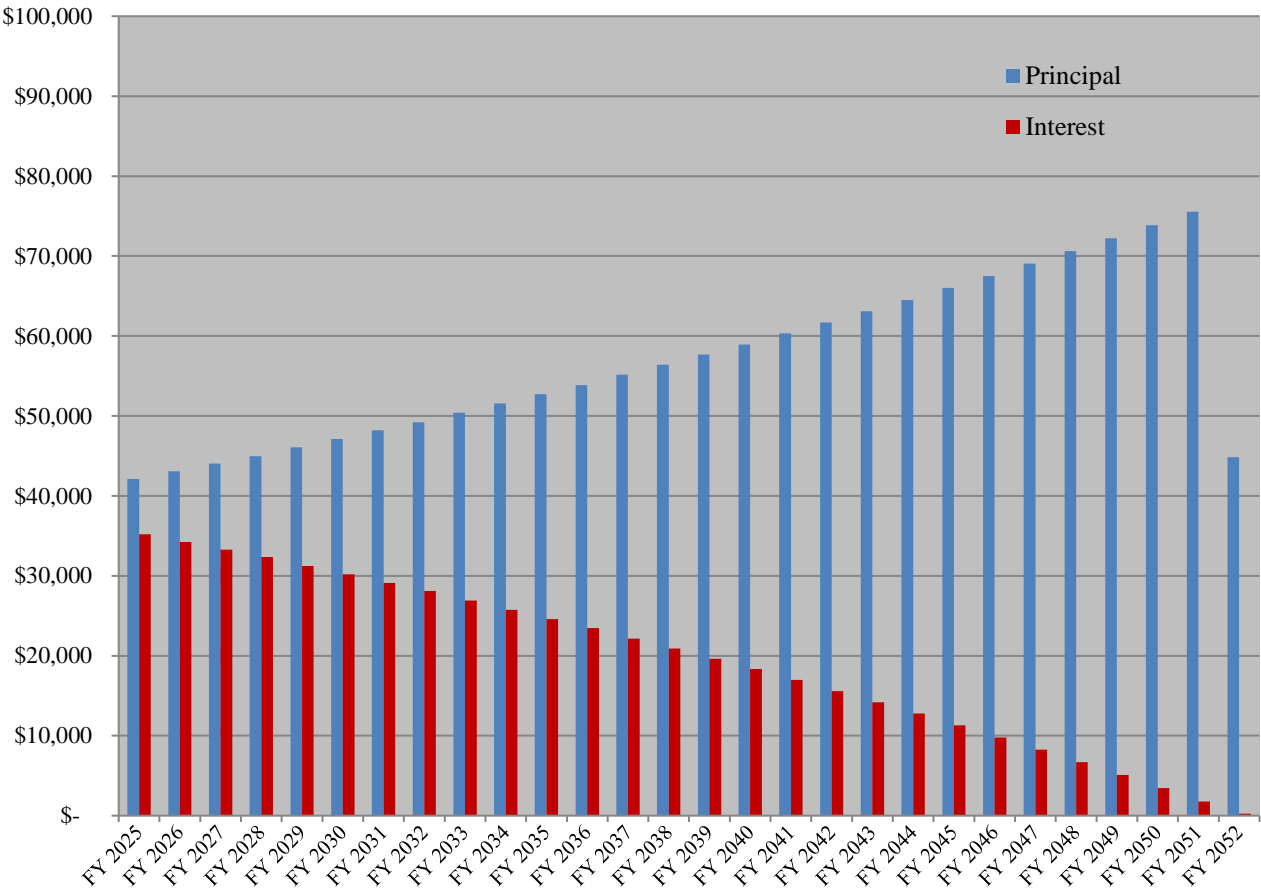


General Obligation Bond Debt Service Schedule

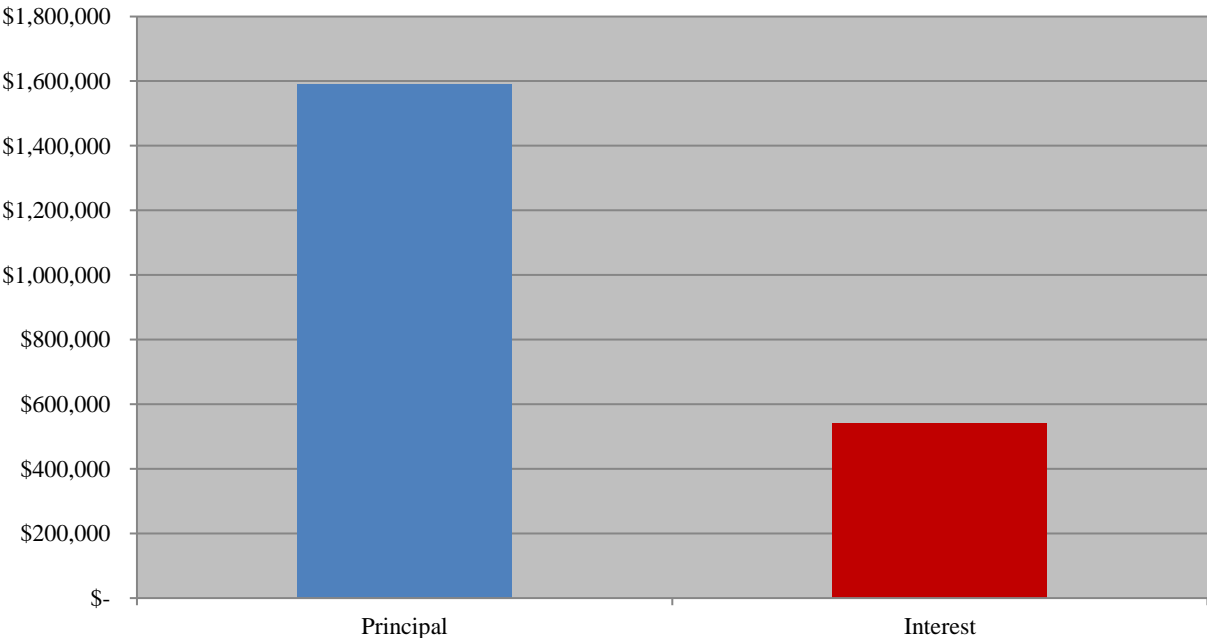
Fiscal Year	Roper Upgrade		Cramer Upgrade	
	Principal	Interest	Principal	Interest
2025	190,768	16,160	61,563	4,101
2026	195,096	11,832	62,960	2,704
2027	199,523	7,405	64,389	1,275
2028	204,051	2,878	16,234	92
TOTAL	\$ 789,438	\$ 38,275	\$ 205,146	\$ 8,172

Fiscal Year	Upper/Middle		Detention Center		183 Road Project	
	Principal	Interest	Principal	Interest	Principal	Interest
2025	185,000	114,475	1,075,000	667,913	380,000	532,056
2026	200,000	105,225	1,120,000	624,913	400,000	513,056
2027	210,000	95,225	1,165,000	580,113	420,000	493,056
2028	220,000	84,725	1,210,000	533,513	440,000	472,056
2029	230,000	73,725	1,260,000	485,113	465,000	450,056
2030	240,000	62,225	1,310,000	434,713	490,000	426,806
2031	255,000	50,225	1,360,000	382,313	510,000	402,306
2032	265,000	42,575	1,415,000	327,913	540,000	376,806
2033	270,000	34,625	1,460,000	285,463	565,000	349,806
2034	280,000	26,525	1,505,000	241,663	595,000	321,556
2035	285,000	18,125	1,550,000	196,513	625,000	291,806
2036	295,000	9,219	1,595,000	150,013	655,000	260,556
2037	-	-	1,645,000	102,163	685,000	227,806
2038	-	-	1,690,000	52,813	720,000	193,556
2039	-	-	-	-	750,000	164,756
2040	-	-	-	-	780,000	134,756
2041	-	-	-	-	810,000	103,556
2042	-	-	-	-	845,000	71,156
2043	-	-	-	-	880,000	36,300
TOTAL	\$ 2,935,000	\$ 716,894	\$ 19,360,000	\$ 5,065,132	\$ 11,555,000	\$ 5,821,808

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
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	\$ 1,314,948	\$ 447,958	\$ 275,853	\$ 93,546

SPECIAL REVENUE FUNDS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 BUDGET
REVENUES				
Taxes	\$ 7,741,336	\$ 14,296,861	\$ 21,593,031	\$ 22,878,864
Licenses, Permits & Fees	5,498,915	1,046,266	885,000	855,000
Intergovernmental	864,571	777,527	764,472	666,472
Charges for Services	52,103	56,818	40,000	-
Fines & Forfeitures	63,999	77,065	63,500	81,000
Investment Income	363	603	-	-
Contributions	28,244	8,617	6,000	-
Miscellaneous	241,784	8,689	135,000	201,920
	14,491,315	16,272,446	23,487,003	24,683,256
EXPENDITURES				
General Government	-	-	100,000	61,920
Public Safety	6,126,568	6,857,967	7,388,150	9,492,512
Public Works	406,843	158,962	6,453,727	7,152,939
Culture & Recreation	4,249,538	4,837,169	4,863,715	4,053,607
Economic Development	578,377	608,435	762,082	842,430
Intergovernmental	1,775,100	1,621,500	1,683,000	1,747,200
Capital Outlay	2,102,253	1,900,193	4,200,000	1,527,462
Debt Service				
Principal	-	-	651,420	554,636
Interest & Fiscal Charges	52,086	-	102,275	-
	15,290,765	15,984,226	26,204,369	25,432,706
REVENUES OVER (UNDER) EXPENDITURES	(799,450)	288,220	(2,717,366)	(749,450)
OTHER FINANCING SOURCES (USES)				
Transfer In (Out)	(1,486,912)	741,597	995,495	948,079
Budgeted Fund Balance	-	-	1,721,871	(262,829)
	(1,486,912)	747,247	2,717,366	685,250
REVENUES & OTHER FINANCING OVER (UNDER) EXPENDITURES	\$ (2,286,362)	\$ 1,035,467	\$ -	\$ (64,200)
Beginning Fund Balance	\$ 10,786,835	\$ 10,786,835	\$ 8,500,473	\$ 6,778,602
Ending Fund Balance, June 30	\$ 8,500,473	\$ 9,751,368	\$ 6,778,602	\$ 6,977,231

TRI-COUNTY TECHNICAL COLLEGE	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 BUDGET
REVENUES				
Taxes	\$ 1,551,663	\$ 1,633,803	\$ 1,661,363	\$ 1,805,031
	1,551,663	1,633,803	1,661,363	1,805,031
EXPENDITURES				
Intergovernmental	1,575,100	1,621,500	1,683,000	1,747,200
	1,575,100	1,621,500	1,683,000	1,747,200
REVENUES OVER (UNDER) EXPENDITURES	(23,437)	12,303	(21,637)	57,831
OTHER FINANCING SOURCES (USES)				
Budgeted Fund Balance	-	-	21,637	(57,831)
	-	-	21,637	(57,831)
REVENUES & OTHER FINANCING OVER (UNDER) EXPENDITURES	\$ (23,437)	\$ 12,303	\$ -	\$ -
Beginning Fund Balance	\$ 808,469	\$ 785,032	\$ 797,335	\$ 775,698
Ending Fund Balance, June 30	\$ 785,032	\$ 797,335	\$ 775,698	\$ 833,529

FIXED NUCLEAR FUND	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 BUDGET
REVENUES				
Intergovernmental	\$ 90,190	\$ 90,190	\$ 90,190	\$ 90,190
	90,190	90,190	90,190	90,190
EXPENDITURES				
Public Safety	98,422	95,612	107,391	107,168
Capital Outlay	-	-	-	-
	98,422	95,612	107,391	107,168
REVENUES OVER (UNDER) EXPENDITURES	(8,232)	(5,422)	(17,201)	(16,978)
OTHER FINANCING SOURCES (USES)				
Transfer In (Out)	17,090	19,657	21,134	21,067
Budgeted Fund Balance	-	-	(3,933)	(4,089)
	17,090	19,657	17,201	16,978
REVENUES & OTHER FINANCING OVER (UNDER) EXPENDITURES	\$ 8,858	\$ 14,235	\$ -	\$ -
Beginning Fund Balance	\$ 39,883	\$ 48,741	\$ 62,976	\$ 66,909
Ending Fund Balance, June 30	\$ 48,741	\$ 62,976	\$ 66,909	\$ 70,998

COMMERCE PARK FUND	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 BUDGET
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ 200,000
	-	-	-	200,000
EXPENDITURES				
Economic Development	58,000	58,000	58,000	63,000
Capital Outlay	277,103	28,750	-	-
	335,103	86,750	58,000	63,000
REVENUES OVER (UNDER) EXPENDITURES	(335,103)	(86,750)	(58,000)	137,000
OTHER FINANCING SOURCES (USES)				
Budgeted Fund Balance	-	-	58,000	(137,000)
	-	-	58,000	(137,000)
REVENUES & OTHER FINANCING OVER (UNDER) EXPENDITURES	\$ (335,103)	\$ (86,750)	\$ -	\$ -
Beginning Fund Balance	\$ 414,350	\$ 79,247	\$ (7,503)	\$ (65,503)
Ending Fund Balance, June 30	\$ 79,247	\$ (7,503)	\$ (65,503)	\$ 71,497

LIBRARY	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 BUDGET
REVENUES				
Taxes	\$ 3,562,332	\$ 3,481,956	\$ 3,534,941	\$ 2,782,386
Intergovernmental	365,841	321,379	295,659	295,659
Charges for Services	52,103	56,818	40,000	-
Contributions	-	-	6,000	-
Miscellaneous	95	8,689	-	-
	<u>3,980,371</u>	<u>3,868,842</u>	<u>3,876,600</u>	<u>3,078,045</u>
EXPENDITURES				
Culture & Recreation	3,647,485	3,704,463	3,903,999	3,078,045
Capital Outlay	-	24,012	2,500,000	-
	<u>3,647,485</u>	<u>3,728,475</u>	<u>6,403,999</u>	<u>3,078,045</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>332,886</u>	<u>140,367</u>	<u>(2,527,399)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Budgeted Fund Balance	-	-	2,527,399	-
	<u>-</u>	<u>-</u>	<u>2,527,399</u>	<u>-</u>
REVENUES & OTHER FINANCING OVER (UNDER) EXPENDITURES	<u>\$ 332,886</u>	<u>\$ 140,367</u>	<u>\$ -</u>	<u>\$ -</u>
Beginning Fund Balance	\$ 3,307,870	\$ 3,640,756	\$ 3,781,123	\$ 1,253,724
Ending Fund Balance, June 30	<u>\$ 3,640,756</u>	<u>\$ 3,781,123</u>	<u>\$ 1,253,724</u>	<u>\$ 1,253,724</u>

VICTIM ADVOCATE	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 BUDGET
REVENUES				
Intergovernmental	\$ -	\$ 562	\$ -	\$ -
Fines & Forfeitures	63,999	77,065	63,500	81,000
	63,999	77,627	63,500	81,000
EXPENDITURES				
Public Safety	93,624	104,183	115,245	118,753
	93,624	104,183	115,245	118,753
REVENUES OVER (UNDER) EXPENDITURES	(29,625)	(26,556)	(51,745)	(37,753)
OTHER FINANCING SOURCES (USES)				
Transfer In (Out)	-	19,281	51,745	37,753
	-	19,281	51,745	37,753
REVENUES & OTHER FINANCING OVER (UNDER) EXPENDITURES	\$ (29,625)	\$ (7,275)	\$ -	\$ -
Beginning Fund Balance	\$ 35,120	\$ 5,495	\$ (1,780)	\$ (1,780)
Ending Fund Balance, June 30	\$ 5,495	\$ (1,780)	\$ (1,780)	\$ (1,780)

EMERGENCY TELEPHONE SYSTEM	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 BUDGET
REVENUES				
Licenses, Permits & Fees	\$ 354,456	\$ 334,685	\$ 360,000	\$ 340,000
Intergovernmental	224,785	163,439	321,658	201,658
	579,241	498,124	681,658	541,658
EXPENDITURES				
Public Safety	507,566	521,958	535,983	535,949
	507,566	521,958	535,983	535,949
REVENUES OVER (UNDER) EXPENDITURES	71,675	(23,834)	145,675	5,709
OTHER FINANCING SOURCES (USES)				
Budgeted Fund Balance	-	-	(145,675)	(5,709)
	-	-	(145,675)	(5,709)
REVENUES & OTHER FINANCING OVER (UNDER) EXPENDITURES	\$ 71,675	\$ (23,834)	\$ -	\$ -
Beginning Fund Balance	\$ 857,893	\$ 929,568	\$ 905,734	\$ 1,051,409
Ending Fund Balance, June 30	\$ 929,568	\$ 905,734	\$ 1,051,409	\$ 1,057,118

<u>LOCAL LAW ENFORCEMENT GRANT</u>	<u>FY 2022 ACTUAL</u>	<u>FY 2023 ACTUAL</u>	<u>FY 2024 BUDGET</u>	<u>FY 2025 BUDGET</u>
REVENUES				
Intergovernmental	\$ -	\$ 42,587	\$ -	\$ 22,000
	-	42,587	-	22,000
EXPENDITURES				
Public Safety	\$ -	\$ 42,587	\$ -	\$ 22,000
	-	42,587	-	22,000
REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Transfer In (Out)	-	-	-	-
	-	-	-	-
REVENUES & OTHER FINANCING OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -

RURAL FIRE DISTRICTS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 BUDGET
REVENUES				
Taxes	\$ 2,332,807	\$ 8,864,482	\$ 9,481,766	\$ 10,588,508
Licenses, Permits & Fees	4,423,557	178,107	-	-
Intergovernmental	7,744	97,281	-	-
Miscellaneous	468	-	-	-
	<u>6,764,576</u>	<u>9,139,870</u>	<u>9,481,766</u>	<u>10,588,508</u>
EXPENDITURES				
Public Safety	5,404,956	6,093,627	6,629,531	8,708,642
Intergovernmental	200,000	-	-	-
Capital Outlay	1,721,352	1,631,207	1,700,000	1,238,600
Debt Service				
Principal	-	-	651,420	554,636
Interest & Fiscal Charges	52,086	-	102,275	-
	<u>7,378,394</u>	<u>7,724,834</u>	<u>9,083,226</u>	<u>10,501,878</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(613,818)</u>	<u>1,415,036</u>	<u>398,540</u>	<u>86,630</u>
OTHER FINANCING SOURCES (USES)				
Sale of Fixed Assets	-	5,650	-	-
Transfer In (Out)	(2,331,728)	(117,511)	-	(86,630)
Budgeted Fund Balance	-	-	(398,540)	-
	<u>(2,331,728)</u>	<u>(111,861)</u>	<u>(398,540)</u>	<u>(86,630)</u>
REVENUES & OTHER FINANCING OVER (UNDER) EXPENDITURES	<u>\$ (2,945,546)</u>	<u>\$ 1,303,175</u>	<u>\$ -</u>	<u>\$ -</u>
Beginning Fund Balance	\$ 2,958,746	\$ 13,200	\$ 1,316,375	\$ 1,714,915
Ending Fund Balance, June 30	<u>\$ 13,200</u>	<u>\$ 1,316,375</u>	<u>\$ 1,714,915</u>	<u>\$ 1,714,915</u>

<u>ACCOMMODATION TAX</u>	<u>FY 2022 ACTUAL</u>	<u>FY 2023 ACTUAL</u>	<u>FY 2024 BUDGET</u>	<u>FY 2025 BUDGET</u>
REVENUES				
Taxes	\$ 294,534	\$ 316,620	\$ 300,000	\$ 350,000
	294,534	316,620	300,000	350,000
EXPENDITURES				
Culture & Recreation	210,027	252,932	261,250	308,750
Other	-	-	-	-
	210,027	252,932	261,250	308,750
REVENUES OVER (UNDER) EXPENDITURES	84,507	63,688	38,750	41,250
OTHER FINANCING SOURCES (USES)				
Transfer In (Out)	(38,477)	(39,581)	(38,750)	(41,250)
	(38,477)	(39,581)	(38,750)	(41,250)
REVENUES & OTHER FINANCING OVER (UNDER) EXPENDITURES	\$ 46,030	\$ 24,107	\$ -	\$ -
Beginning Fund Balance	\$ 336,160	\$ 382,190	\$ 406,297	\$ 243,448
Ending Fund Balance, June 30	\$ 382,190	\$ 406,297	\$ 406,297	\$ 243,448

TOURISM FUNDS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 BUDGET
REVENUES				
Intergovernmental	\$ 2,053	\$ 2,126	\$ -	\$ -
Contributions	244	617	-	-
	<u>2,297</u>	<u>2,743</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Culture & Recreation	<u>3,451</u>	<u>379</u>	<u>3,800</u>	<u>6,000</u>
	3,451	379	3,800	6,000
REVENUES OVER (UNDER) EXPENDITURES	<u>(1,154)</u>	<u>2,364</u>	<u>(3,800)</u>	<u>(6,000)</u>
OTHER FINANCING SOURCES (USES)				
Budgeted Fund Balance	<u>-</u>	<u>-</u>	<u>3,800</u>	<u>6,000</u>
	-	-	3,800	6,000
REVENUES & OTHER FINANCING OVER (UNDER) EXPENDITURES	<u>\$ (1,154)</u>	<u>\$ 2,364</u>	<u>\$ -</u>	<u>\$ -</u>
Beginning Fund Balance	<u>\$ 4,253</u>	<u>\$ 3,099</u>	<u>\$ 5,463</u>	<u>\$ 1,663</u>
Ending Fund Balance, June 30	<u>\$ 3,099</u>	<u>\$ 5,463</u>	<u>\$ 1,663</u>	<u>\$ (4,337)</u>

ACCOMMODATION FEE	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 BUDGET
REVENUES				
Licenses, Permits & Fees	\$ 517,680	\$ 527,150	\$ 525,000	\$ 515,000
Intergovernmental	-	676	-	-
	517,680	527,826	525,000	515,000
EXPENDITURES				
Culture & Recreation	208,984	243,896	280,417	257,500
Capital Outlay	19,252	-	-	257,500
	228,236	243,896	280,417	515,000
REVENUES OVER (UNDER) EXPENDITURES	289,444	283,930	244,583	-
OTHER FINANCING SOURCES (USES)				
Budgeted Fund Balance	-	-	(244,583)	-
	-	-	(244,583)	-
REVENUES & OTHER FINANCING OVER (UNDER) EXPENDITURES	\$ 289,444	\$ 283,930	\$ -	\$ -
Beginning Fund Balance	\$ 492,529	\$ 781,973	\$ 1,065,903	\$ 1,310,486
Ending Fund Balance, June 30	\$ 781,973	\$ 1,065,903	\$ 1,310,486	\$ 1,310,486

RECREATION FUND	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 BUDGET
REVENUES				
Charges for Services	\$ -	\$ -	\$ -	\$ -
	-	-	-	-
EXPENDITURES				
Culture & Recreation	179,591	635,499	414,249	403,312
	179,591	635,499	414,249	403,312
REVENUES OVER (UNDER) EXPENDITURES	(179,591)	(635,499)	(414,249)	(403,312)
OTHER FINANCING SOURCES (USES)				
Transfer In (Out)	403,194	407,749	414,249	403,312
	403,194	407,749	414,249	403,312
REVENUES & OTHER FINANCING OVER (UNDER) EXPENDITURES	\$ 223,603	\$ (227,750)	\$ -	\$ -
Beginning Fund Balance	\$ 267,284	\$ 490,887	\$ 263,137	\$ 263,137
Ending Fund Balance, June 30	\$ 490,887	\$ 263,137	\$ 263,137	\$ 263,137

PRISON FUND	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 BUDGET
REVENUES				
Miscellaneous	\$ -	\$ -	\$ -	\$ -
	-	-	-	-
EXPENDITURES				
Public Safety	631	-	-	-
	631	-	-	-
REVENUES OVER (UNDER) EXPENDITURES	(631)	-	-	-
OTHER FINANCING SOURCES (USES)				
Budgeted Fund Balance	-	-	-	-
	-	-	-	-
REVENUES & OTHER FINANCING OVER (UNDER) EXPENDITURES	\$ (631)	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ 733	\$ 102	\$ 102	\$ 102
Ending Fund Balance, June 30	\$ 102	\$ 102	\$ 102	\$ 102

ROAD MAINTENANCE FUND	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 BUDGET
REVENUES				
Taxes	\$ 3,068,720	\$ 3,443,927	\$ 3,541,343	\$ 3,833,220
	3,068,720	3,443,927	3,541,343	3,833,220
EXPENDITURES				
Public Works	113,998	1,873,583	3,541,343	3,833,220
	113,998	1,873,583	3,541,343	3,833,220
REVENUES OVER (UNDER) EXPENDITURES	2,954,722	1,570,344	-	-
OTHER FINANCING SOURCES (USES)				
Budgeted Fund Balance	-	-	-	-
	-	-	-	-
REVENUES & OTHER FINANCING OVER (UNDER) EXPENDITURES	\$ 2,954,722	\$ 1,570,344	\$ -	\$ -
Beginning Fund Balance	\$ -	\$ 2,954,722	\$ 4,525,066	\$ 4,525,066
Ending Fund Balance, June 30	\$ 2,954,722	\$ 4,525,066	\$ 4,525,066	\$ 4,525,066

ROAD RESERVE FUND	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 BUDGET
REVENUES				
Taxes	\$ 2,662,557	\$ 2,987,439	\$ 3,073,618	\$ 3,319,719
	2,662,557	2,987,439	3,073,618	3,319,719
EXPENDITURES				
Public Works	-	2,330,277	2,912,384	3,319,719
	-	2,330,277	2,912,384	3,319,719
REVENUES OVER (UNDER) EXPENDITURES	2,662,557	657,162	161,234	-
OTHER FINANCING SOURCES (USES)				
Budgeted Fund Balance	-	-	(161,234)	-
	-	-	(161,234)	-
REVENUES & OTHER FINANCING OVER (UNDER) EXPENDITURES	\$ 2,662,557	\$ 657,162	\$ -	\$ -
Beginning Fund Balance	\$ -	\$ 2,662,557	\$ 3,319,719	\$ 145,466
Ending Fund Balance, June 30	\$ 2,662,557	\$ 3,319,719	\$ 145,466	\$ 145,466

ES CHEATMENT FUND	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 BUDGET
REVENUES				
Miscellaneous	\$ 65,447	\$ 91,264	\$ 35,000	\$ 140,000
	65,447	91,264	35,000	140,000
EXPENDITURES				
Economic Development	-	17,443	100,000	140,000
	-	17,443	100,000	140,000
REVENUES OVER (UNDER) EXPENDITURES	65,447	73,821	(65,000)	-
OTHER FINANCING SOURCES (USES)				
Budgeted Fund Balance			65,000	-
	-	-	65,000	-
REVENUES & OTHER FINANCING OVER (UNDER) EXPENDITURES	\$ 65,447	\$ 73,821	\$ -	\$ -
Beginning Fund Balance	\$ -	\$ 65,447	\$ 139,268	\$ 74,268
Ending Fund Balance, June 30	\$ 65,447	\$ 139,268	\$ 74,268	\$ 74,268

PICKENS ALLIANCE	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 BUDGET
REVENUES				
Intergovernmental	\$ 52,189	\$ 59,287	\$ 56,965	\$ 56,965
Investment Income	363	603	-	-
Contributions	28,000	8,000	-	-
	80,552	67,890	56,965	56,965
EXPENDITURES				
Economic Development	520,377	550,435	604,082	639,430
Capital Outlay	-	-	-	31,362
	520,377	550,435	604,082	670,792
REVENUES OVER (UNDER) EXPENDITURES	(439,825)	(482,545)	(547,117)	(613,827)
OTHER FINANCING SOURCES (USES)				
Transfer In (Out)	463,009	452,002	547,117	613,827
Budgeted Fund Balance	-	-	-	-
	463,009	452,002	547,117	613,827
REVENUES & OTHER FINANCING OVER (UNDER) EXPENDITURES	\$ 23,184	\$ (30,543)	\$ -	\$ -
Beginning Fund Balance	\$ 200,744	\$ 223,928	\$ 193,385	\$ 193,385
Ending Fund Balance, June 30	\$ 223,928	\$ 193,385	\$ 193,385	\$ 193,385

CONSERVATION FUND	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 BUDGET
REVENUES				
Miscellaneous		\$ -	\$ 100,000	\$ 61,920
	-	-	100,000	61,920
EXPENDITURES				
General Government	-	-	100,000	61,920
	-	-	100,000	61,920
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 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 BUDGET
OPERATING REVENUES				
Charges for Services	\$ 1,520,381	\$ 3,044,876	\$ 2,048,000	\$ 2,048,000
Intergovernmental	-	3,253	-	-
	<u>1,520,381</u>	<u>3,048,129</u>	<u>2,048,000</u>	<u>2,048,000</u>
OPERATING EXPENSES				
Personnel Services	539,935	535,306	602,720	620,712
Operating Expenses	1,426,918	1,591,350	1,760,296	2,213,679
	<u>1,966,853</u>	<u>2,126,656</u>	<u>2,363,016</u>	<u>2,834,391</u>
OPERATING (LOSS) INCOME	<u>(446,472)</u>	<u>921,473</u>	<u>(315,016)</u>	<u>(786,391)</u>
NON-OPERATING REVENUES (EXPENSES)				
Reserve for Debt /Contingency	-	-	-	-
Debt Service - Principal	39,369	-	(41,080)	(42,113)
Debt Service - Interest	(37,935)	(37,040)	(36,224)	(35,191)
Other nonoperating revenue	2,898	-	-	-
Capital	-	392,580	(80,000)	(525,000)
Fund Equity	-	-	474,044	1,390,419
Transfers In (Out)	-	(1,724)	(1,724)	(1,724)
	<u>396,912</u>	<u>353,816</u>	<u>315,016</u>	<u>786,391</u>
NET INCOME (LOSS) - BUDGETARY BASIS	<u>\$ (49,560)</u>	<u>\$ 1,275,289</u>	<u>\$ -</u>	<u>\$ -</u>
ADJUSTMENT TO GAAP BASIS				
INCREASES (DECREASES)				
Depreciation	\$ (1,012,482)	\$ (1,012,480)		
Change in Accounting Principal				
Repayment of loan	(39,369)	-		
CHANGE IN NET ASSETS GAAP BASIS	<u>\$ (1,101,411)</u>	<u>\$ 262,809</u>		
Beginning Fund Equity	<u>\$ 19,865,533</u>	<u>\$ 18,764,122</u>		
Ending Fund Equity, June 30	<u>\$ 18,764,122</u>	<u>\$ 19,026,931</u>		

AIRPORT	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 BUDGET
OPERATING REVENUES				
Charges for Service	\$ 1,349,929	\$ 918,869	\$ 1,097,240	\$ 1,224,980
Intergovernmental	-	1,449	-	-
	<u>1,349,929</u>	<u>920,318</u>	<u>1,097,240</u>	<u>1,224,980</u>
OPERATING EXPENSES				
Personnel Services	228,021	246,444	242,181	240,789
Operating Expenses	734,483	611,285	855,059	963,420
	<u>962,504</u>	<u>857,729</u>	<u>1,097,240</u>	<u>1,204,209</u>
OPERATING (LOSS) INCOME	<u>387,425</u>	<u>62,589</u>	<u>-</u>	<u>20,771</u>
NON-OPERATING REVENUES (EXPENSES)				
Debt Service - Principal	-	-	-	112,302
Other nonoperating revenue	2,150	5,967,076	-	-
Capital	-	-	-	11,000
Fund Equity	-	-	-	(133,985)
Transfer In/(Out)	184,600	(36,865)	-	31,454
	<u>186,108</u>	<u>5,930,211</u>	<u>-</u>	<u>20,771</u>
NET INCOME (LOSS) - BUDGETARY BASIS	<u>\$ 573,533</u>	<u>\$ 5,992,800</u>	<u>\$ -</u>	<u>\$ -</u>
ADJUSTMENT TO GAAP BASIS INCREASES (DECREASES)				
Depreciation	\$ (161,461)	\$ (174,049)		
CHANGE IN NET ASSETS GAAP BASIS	<u>\$ 412,072</u>	<u>\$ 5,818,751</u>		
Beginning Fund Equity	<u>\$ 6,271,996</u>	<u>\$ 6,684,068</u>		
Ending Fund Equity, June 30	<u>\$ 6,684,068</u>	<u>\$ 12,502,819</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.