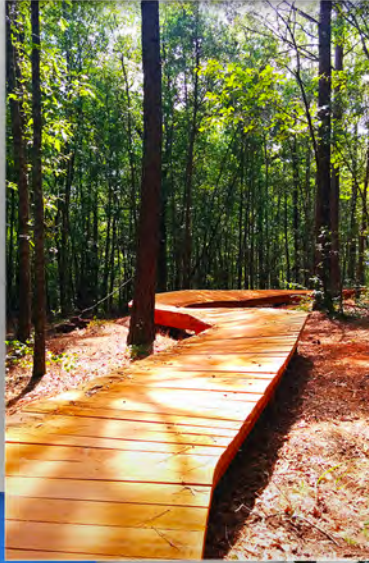
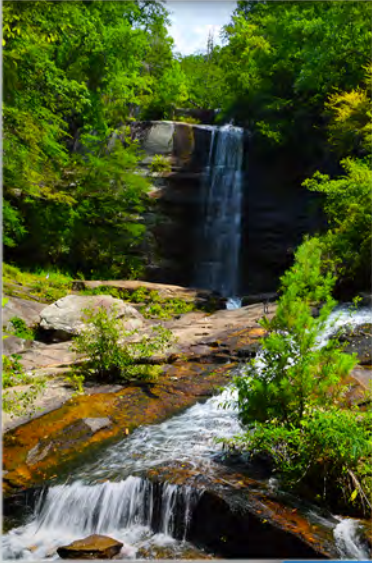


# Pickens County, SC



## Fiscal Year 2017 Budget



# ***PICKENS COUNTY COUNTY COUNCIL***

***Jennifer H. Willis Chairman  
Council District 5***



***Trey Whitehurst Vice-Chairman  
Council District 2***



***Tom E. Ponder  
Council District 6***



***G. Neil Smith  
Council District 4***



***Randy Crenshaw  
Council District 3***



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





# ***VISION***

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

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



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## A Brief History of Pickens County

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

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

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

In 1895, the County's first modern cotton mill was established in Cateechee. By 1900, Pickens County had two railroads, three cotton mills, four brickyards, two banks and thirty-seven sawmills. Until 1940, Pickens County remained primarily an agricultural and rural county, with most citizens involved in the growing of cotton or the making of cloth. By the end of World War II, manufacturing had replaced agriculture as the leading source of employment. By 1972, there were 99 manufacturing plants and the number of persons employed in manufacturing continued to increase throughout the 1970s. Although textiles continue to account for a large part of manufacturing employment, Pickens County has attracted other types of industry in an attempt to diversify the local economy. Since 1985, capital investments of over \$406 million have created over 2,800 new jobs in Pickens County. The County has recently constructed two new wastewater treatment plants in order to provide capacity for additional economic growth; also, an Industrial Park is being developed in order to attract 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 17,000 students and employs over 4,500 staff and faculty. Lakes Jocassee, Keowee and Hartwell, as well as the mountains in the northern section of the County, provide numerous opportunities for recreation and attract a growing number of tourists. Several upscale communities have been developed around the lakes. For those interested in outdoor activities, Pickens County offers golfing, hunting, fishing, boating, horseback riding, camping and hiking. Due to the variations in climate and terrain, the County hosts an incredible variety of plants and animals. The Department of Natural Resources lists over 140 rare, threatened or endangered species within Pickens County.

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



**Pickens County**

Established – 1868

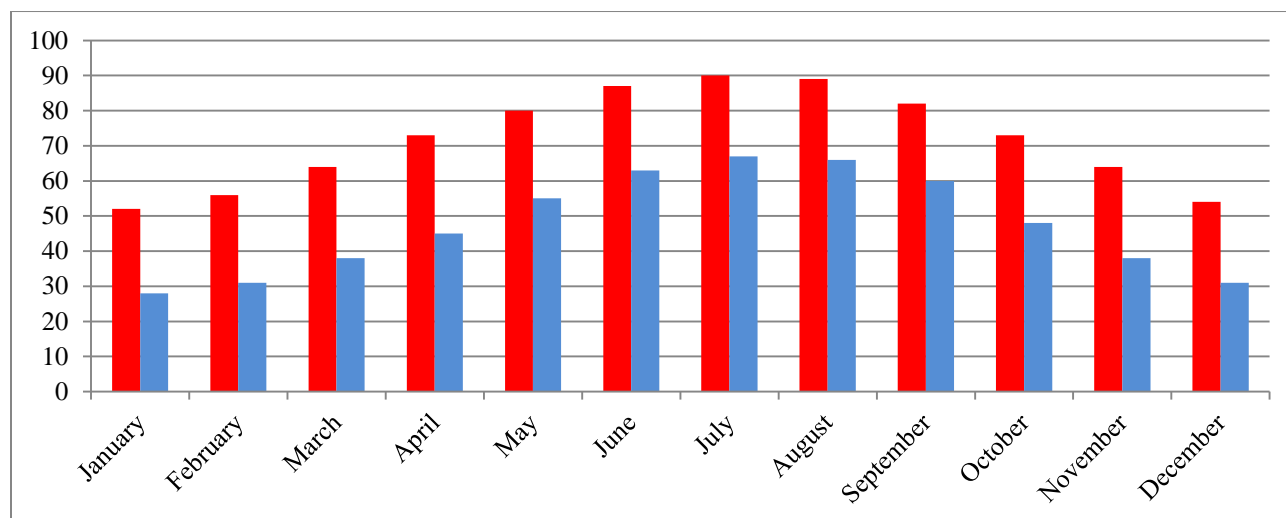
County Seat – City of Pickens

Form of Government – Council – Administrator

Area – 497 Square Miles

**Climate**

Average Minimum Temperature	49.3F	Average Annual Temperature	60.1F
Average Maximum Temperature	72.3F	Average Annual Precipitation	55"

**Elevation**

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

**Elections**

Registered Voters	62,424
Number of Voters-Last General Election	27,754
Percentage Voting	45%
Voter Precincts	61
Number of Representatives-State	4
Number of Senators-State	2

**Population Trends and Projections**

1990	93,896
2000	110,757
2010	119,224
2015	121,600
2020	123,800

**Land Use      Square Miles**

Rural	425	86%
Urban	72	14%

**Population by Municipality (2010)**

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

**Households (2010)**

Family	29,540	65.3%
Non-Family	15,688	34.7%
With Children under 18 years	13,555	30.0%
With Persons over 65 years	11,488	25.4%

Average Household Size Owner Occupied:	2.52
Average Household Size Renter Occupied:	2.40
Average Family Size:	3.0

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



**Gender Composition (2010)**

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

**Age Composition (2010)**

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

**Age Composition (2010)**

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

**Median Age (2010)**

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

**Housing Units (2010)**

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

**Index Crime Rate**

Year	Pickens County	South Carolina	United States
2012	2,350.0	4,381.0	3,255.8
2013	2,224.0	4,139.3	3,102.7
2014	1,976.0	3,958.0	2,961.6

(Per 100,000 of Population)

**Education****Public Schools**

The Pickens County School District is South Carolina's twelfth largest district with an enrollment of 16,560 students in 16 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 and the District received a rating of Excellent on the 2014 Annual District Report Card. Thirteen schools received Palmetto Gold and Silver awards in 2014. All public schools are fully accredited and all teachers are fully accredited by the South Carolina Department of Education.

**Post-Secondary Enrollment (Fall 2014)**

Clemson University	21,857
Southern Wesleyan University	1,778
Tri-County Technical College	6,386

**Private and Parochial Schools (2014)**

Number of schools	9
Kindergarten Enrollment	66
Grades 1-8 Enrollment	369
Grades 9-12 Enrollment	116

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

Less than 9 <sup>th</sup> Grade	6.0%
Attended High School	11.7%
High School Diploma	30.9%
Attended College	19.4%
College Degree	32.0%

**Pickens County Library System (2015)**

Headquarters	1
Branches	3
Number of Registered Users	92,723
Library Holdings	240,497
Annual Public Service Hours	12,064

**Public Safety**

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

**Emergency Medical Services (2015)**

EMS Stations	8
Employees (full-time)	60
Employees (part-time)	39
Advanced Life Support Calls	14,927
Basic Life Support Calls	748

**Sheriff's Office (2015)**

Sworn Employees	98
Non-Sworn Employees	47
Total Calls for Service	69,894
Criminal Calls Dispatched	54,790
Inmates Processed	4,056
Warrants Issued	3,533





**Emergency Management (2015)**

Rescue Stations	6
Rescue Personnel (Volunteers)	68
Rescue Calls	1,148
HazMat Team Members	35
Water Response Team	54
CERT Team Members	15

**Fire Service**

Fire Districts	12
Volunteers (approx.)	112
Paid Firefighters	63

**Solicitor's Office (2015)**

Criminal Court Cases	3,772
Civil Court Cases	2,868

**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	39,358	61%
C&D Landfill	16,726	26%
Incinerator	4,921	7%
Recycled	3,891	6%

**Transportation**

County Roads	670 miles
State Primary Highway System	234 miles
State Secondary Highway System	477 miles
County Bridges	74
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 3,500 faculty and staff.

**Annual Average Non-Agricultural Labor (2014)**

Manufacturing	5,907	17%
Mining & Construction	1,106	3%
Transportation & Public Utilities	455	1%
Wholesale & Retail Trade	10,269	30%
Finance, Insurance & Real Estate	969	3%
Services	6,968	20%
Government	8,805	26%

**Building Permits Issued**

<u>Year</u>	<u>Number</u>	<u>Value</u>
2012	823	103,890,616
2013	667	87,691,089
2014	739	91,374,110

**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	

**Median Family Income**

2012	\$41,947
2013	\$41,788
2014	\$53,039

**Per Capita Income**

<u>Year</u>	<u>Pickens County</u>	<u>South Carolina</u>	<u>United States</u>
2010	28,367	32,853	40,277
2011	29,681	34,220	42,453
2012	30,670	35,461	44,266
2013	31,248	35,472	44,438
2014	32,419	36,677	46,049

**Base County Property Tax Millage Rate (2015)**

Pickens County	.0593
Anderson County	.0869
Greenville County	.0658
Oconee County	.0710



**Unemployment Rates**

<u>Year</u>	<u>Pickens County</u>	<u>South Carolina</u>	<u>United States</u>
2010	10.9	11.2	9.6
2011	9.8	10.5	8.9
2012	8.9	9.2	8.1
2013	7.2	7.6	7.4
2014	6.2	6.4	6.2

**Gross Retail Sales**

2010	1,736,564,000
2011	1,968,115,000
2012	1,918,390,000
2013	2,001,476,000
2014	2,097,903,000

**New and Expanded Industry**

<u>Year</u>	<u>Total Jobs</u>	<u>Total Investment</u>
2011	547	26,640,000
2012	15	5,000,000
2013	125	15,000,000
2014	-	-
2015	15	5,000,000

**Assessed Property Values**

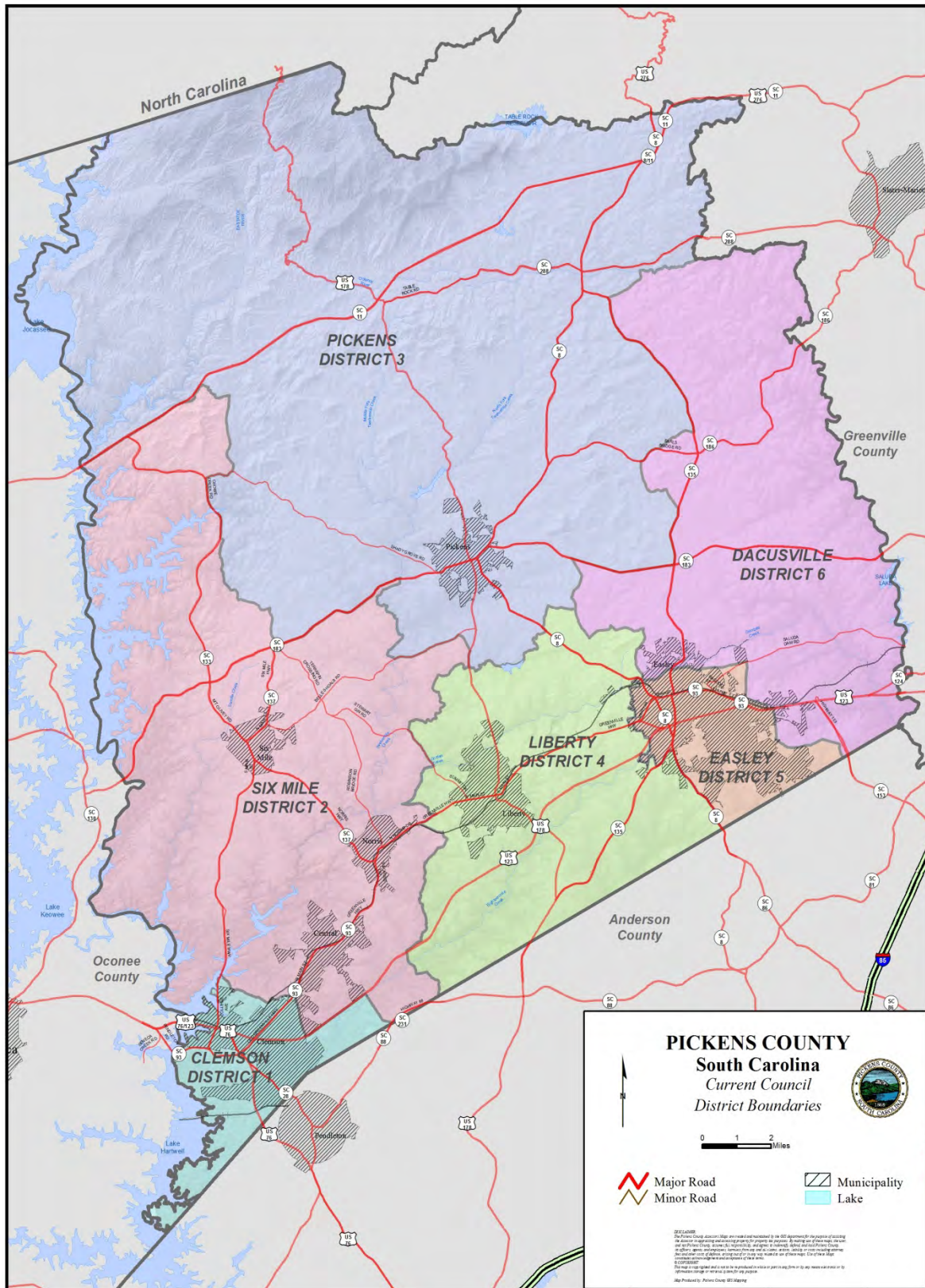
<u>Year</u>	<u>Real Property</u>	<u>Personal Property</u>	<u>Total Value</u>
2010	341,121,845	100,901,520	442,023,365
2011	344,028,258	100,149,585	444,177,843
2012	346,468,573	105,416,061	451,884,634
2013	349,020,293	112,959,999	461,980,292
2014	342,164,203	116,892,926	459,057,129

**Ten Largest Taxpayers 2014-2015 Fiscal Year**

1. Duke Energy
2. Blue Ridge Electric
3. BellSouth Telecommunications
4. Breckenridge Group Clemson SC
5. Reliable Automatic Sprinkler
6. Chimney Ridge II
7. Shaw Industries Group
8. Keowee River Club
9. Pacesetter Inc.
10. Urbana Cliffs RE



## COUNCIL DISTRICTS





This map displays the geographical layout of Pickens County, South Carolina, with a focus on library locations. The county is bordered by North Carolina to the north, Greenville County to the east, Anderson County to the south, and Oconee County to the west. Major roads, including US Highways 1, 101, 171, 221, 251, 291, 321, 331, 341, 351, 361, 371, 381, 391, 401, 411, 421, 431, 441, 451, 461, 471, 481, 491, 501, 511, 521, 531, 541, 551, 561, 571, 581, 591, 601, 611, 621, 631, 641, 651, 661, 671, 681, 691, 701, 711, 721, 731, 741, 751, 761, 771, 781, 791, 801, 811, 821, 831, 841, 851, 861, 871, 881, 891, 901, 911, 921, 931, 941, 951, 961, 971, 981, 991, and 1001, are shown in red. Minor roads are depicted in brown. Municipalities are indicated by hatched areas, and lakes are shown in blue. The map includes a legend, a scale bar (0 to 3 miles), and a north arrow. The title 'PICKENS COUNTY South Carolina Libraries' is prominently displayed in the bottom right corner.



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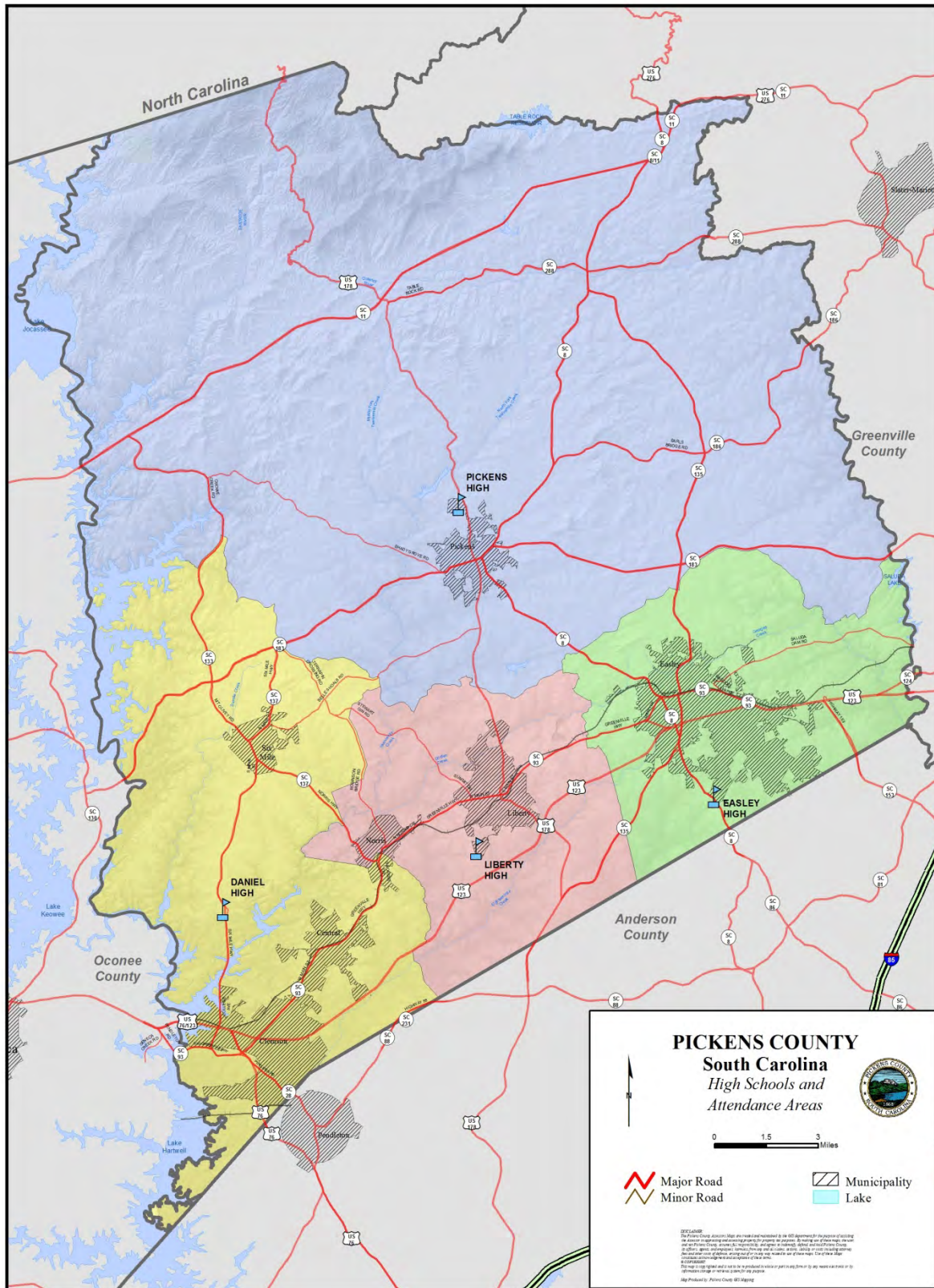




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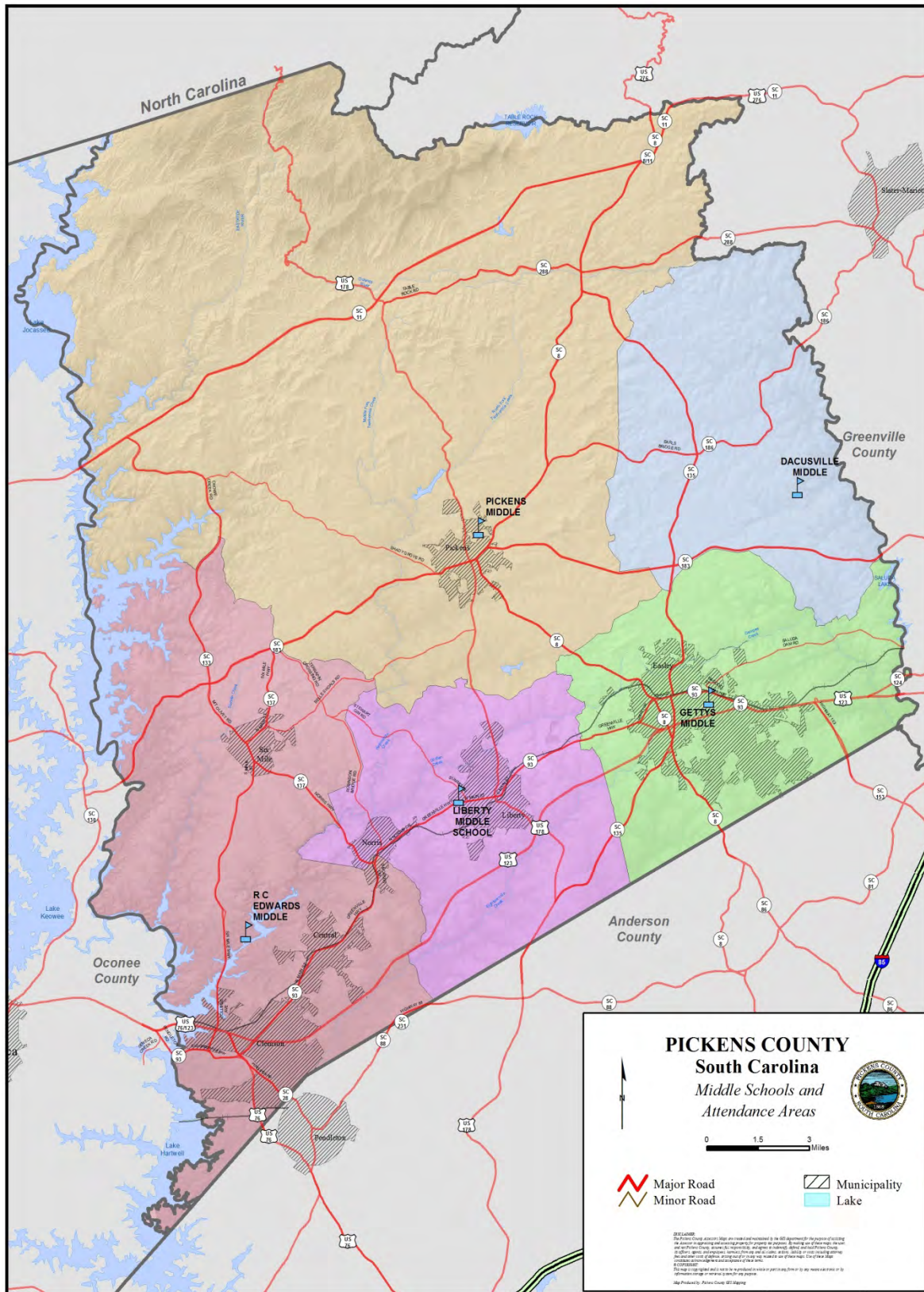


## SCHOOL DISTRICT HIGH SCHOOL AREAS





## SCHOOL DISTRICT MIDDLE SCHOOL AREAS





**PICKENS COUNTY**  
South Carolina  
*Elementary Schools and Attendance Areas*

**Legend:**  
 Major Road (thick red line)  
 Minor Road (thin red line)  
 Municipality (hatched area)  
 Lake (blue area)

**Elementary Schools and Attendance Areas:**  
 Albert R. Lewis Elementary  
 Hagood Elementary  
 Pickens Elementary  
 Liberty Elementary  
 Chastain Road Elementary  
 Central Elementary  
 Clemson Elementary  
 Six Mile Elementary  
 Holly Springs Elementary  
 Ambler Elementary  
 East End Elementary  
 Forest Acres Elementary  
 West End Elementary  
 Mckissick Elementary  
 Crosswell Elementary  
 Dacusville Elementary

**Surrounding Areas:**  
 North Carolina  
 Greenville County  
 Anderson County  
 Oconee County

**Scale:**  
 0 1.5 3 Miles

**Map Information:**  
 The Pickens County Schools are located and maintained by the Pickens County Schools. The map is for informational purposes only and does not constitute a contract. The map is subject to change without notice. The map is not to be used for any other purpose. The map is not to be used for any other purpose. The map is not to be used for any other purpose.

## 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, 2016, through June 30, 2017, thereby being the fiscal year 2017 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 department's 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 2017, providing a project scope, financial operating impact and specific funding source.

## Budgeting by Funds

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

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

There are basically three groups of funds in governmental accounting:

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



**General Fund**

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

**Debt Service Funds**

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

**Capital Projects Funds**

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

**Special Revenue Funds**

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

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

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

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

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

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

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



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

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

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

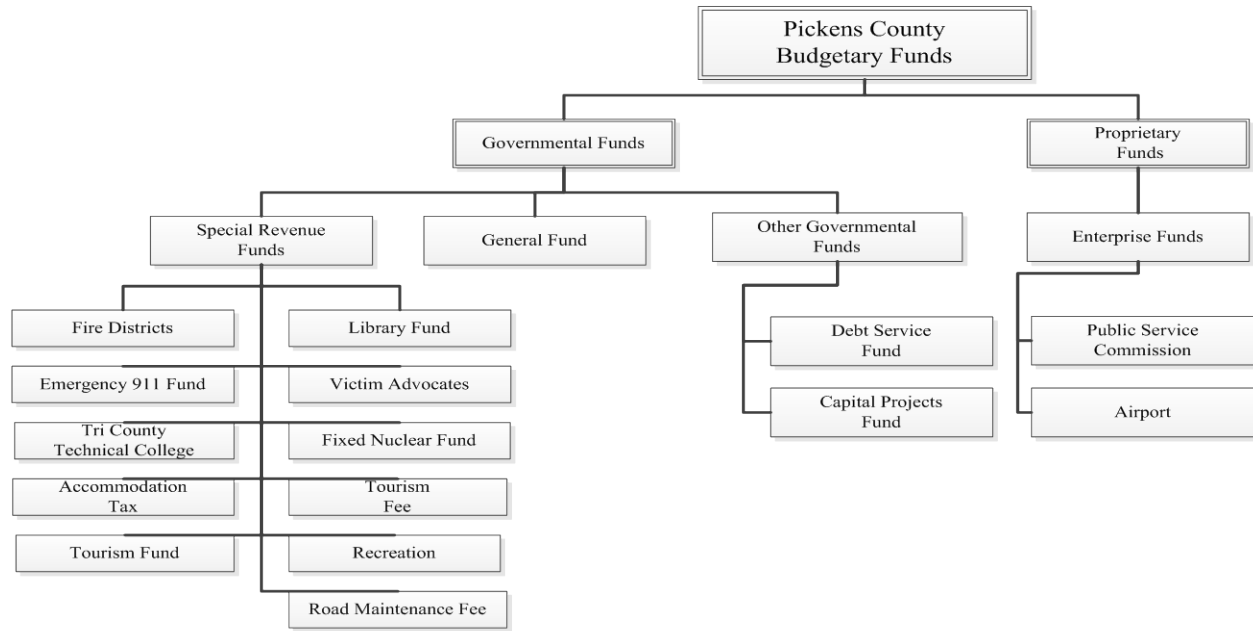
### **Enterprise Funds**

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

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

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





The following chart details Pickens County's fund structure:

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



## THE BUDGET DOCUMENT

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

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

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

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

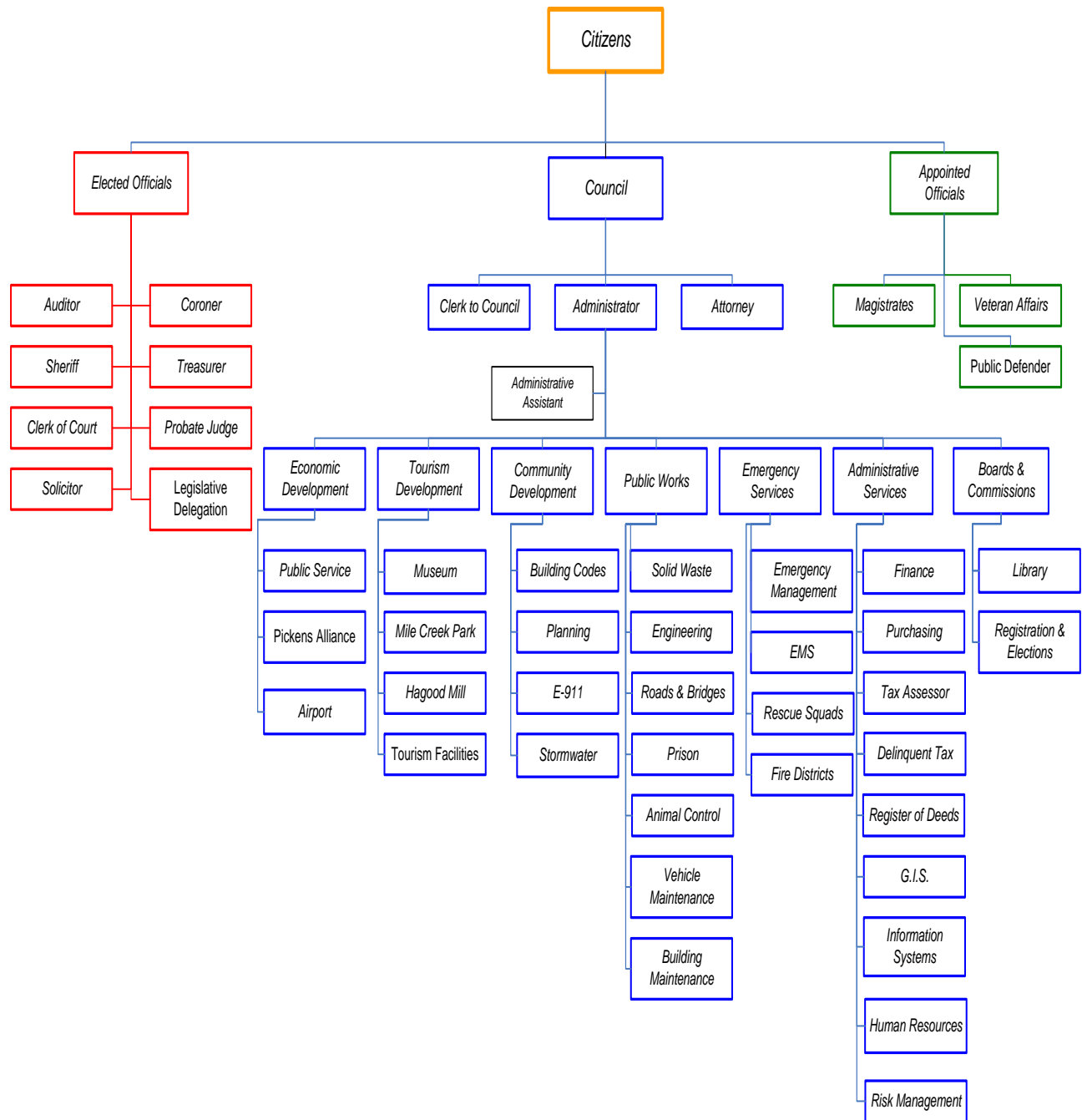
**Funds Detail:** After the financial summaries, each fund's appropriations are presented in detail. Each department is listed within each fund with the mission, goals, accomplishments, budget highlights, workload indicators, department summary, number of positions and organizational chart presented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

- **Personnel Services** consists of wages, FICA, retirement, workers compensation, health, dental, and 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.





## ORGANIZATION CHART



**Elected Officials and Administrative Staff**

Administrator (Interim).....	Tom Hendricks
Airport Director .....	Skeets Cooper
Alliance Pickens Director .....	Ray Farley
Animal Control Director .....	Donnie Green
Attorney .....	Kenneth S. Roper
Auditor .....	Brent Suddeth
Building Maintenance Superintendent.....	Tommy Webster
Chief Building Official .....	Bob Wilbanks
Chief Magistrate.....	Bruce Anders
Clerk of Court .....	Pat Welborn
Clerk to Council (Interim) .....	Shelia Tinsley
Coroner .....	Kandy Kelley
Delinquent Tax Manager .....	Barry Chappell
E911 Director.....	Tasha Todd
Emergency Management Director .....	Denise Kwiatek
Emergency Medical Services Director .....	Tom Howard
Engineer .....	Curtis Burgess
Finance Director.....	Ralph Guarino
GIS Mapping Manager .....	James Threatt
Hagood Mill Director.....	Billy Crawford
Human Resources Director .....	Tami Hall
Information Systems Director.....	Marion Powell
Library Director .....	Allison Anderson
Museum Director .....	Vacant
Park Director.....	A. Dale Powell
Community Development Director.....	Chris Brink
Prison Director .....	Drew Sisco
Probate Judge.....	Kathy Zorn
Public Service Director .....	Brian O'Kelley
Public Works Director .....	Gerald Wilson
Purchasing Manager.....	Ralph Guarino
Registrar of Deeds.....	Paul McGuffin
Registration & Elections Director.....	Rodney Allen
Risk Manager .....	Michael Hayes
Sheriff .....	Rick Clark
Solicitor.....	W. Walter Wilkins
Storm Water Director.....	Scottie Ferguson
Tax Assessor .....	David Day
Tourism & Marketing Director .....	Helen Hockwalt
Treasurer .....	Dale Looper
Vehicle Maintenance Superintendent .....	David Bradford
Veterans Affairs Officer .....	Martha Dorset



**Pickens County, South Carolina**  
**Budget Calendar for Fiscal Year 2016 – 2017**

December 7 <sup>th</sup> 2015	Presentation of budget calendar to County Council for adoption.
January 11 <sup>th</sup> 2016	Distribution of budget package sent to Elected and Appointed Officials, Department Heads, Agencies and Fire Districts.
January 11 <sup>th</sup> – January 29 <sup>th</sup>	Budget requests prepared by individual departments; separated by operational and capital improvements.
January 29 <sup>th</sup>	Departments submit individual budget requests to Finance Department.
February 15 <sup>th</sup>	Finance Department submits departments' requests to Administrator.
February 26 <sup>th</sup>	Fire Districts and Agencies budget requests are due to Finance Department.
February 15 <sup>th</sup> – March 18 <sup>st</sup>	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 4 <sup>th</sup>	Submission of Administrator's budgetary recommendation to County Council and First Reading of Fiscal Year 2016 – 2017 budget.
April - June	County Council budget work sessions with Administrator and Finance Director.
May - June	Notice of advertisement of Public Hearing to appropriate media.
May	Public hearing and Second Reading of budget.
June	Third Reading and adoption of Budget Ordinance.
June	Finance Department prepares account ledgers and payroll information.
July 1st	Begin new fiscal year with implementation of adopted budget.



**Ordinance No. 503**

**First Reading:** April 4, 2016  
**Second Reading:**  
**Public Hearing:**  
**Third Reading:**

**(STATE OF SOUTH CAROLINA)**

**(COUNTY OF PICKENS)**

AN ORDINANCE TO PROVIDE FOR THE LEVY OF TAXES IN PICKENS COUNTY FOR ORDINARY COUNTY PURPOSES FOR THE FISCAL YEAR BEGINNING JULY 1, 2016, AND ENDING JUNE 30, 2017, 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, 2016, and ending June 30, 2017, 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 \$1,229,335 local funding for Tri-County Technical College and \$2,969,117 for the Pickens County Library System. All materials, equipment and supplies which are paid for from the public funds of the County, to be used by the County or any officer of any department thereof, shall be purchased by the Purchasing Department under the authority of the County Administrator. Purchases shall be in accordance with procedures outlined in the County Procurement Ordinance.

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

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

SECTION 4. The County Administrator shall be authorized to expend up to five thousand dollars (\$5,000) from the Contingency Fund as a supplemental appropriation for a special purpose not anticipated when the original budget appropriation was approved.

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

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





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

SECTION 7. All service charges, fees, fines, etc. received by County departments shall be deposited with the County Treasurer as soon as possible after collection, but in no case shall the time lapse between collection and depositing with the Treasurer exceed five (5) business days. These receipts shall be used to finance general obligations of the County and will not be returned to the various departments. Unexpended budgetary appropriations of and monies received by County departments and existing at the close of the fiscal year 2016 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, 2016, to complete the purpose of the original appropriation approved by County Council for fiscal year 2016.

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

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

SECTION 11. The revenue generated by a separate levy of millage to provide \$ 2,480,459 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. Unexpended budgetary appropriations of and monies received by the County Recreation Department and existing at the close of fiscal year 2016 shall carry forward to the succeeding fiscal year 2017. The carry forward amount will be used for its intended purpose unless approved by County Council.

SECTION 13. 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 14. 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 15. The revenue generated by a separate levy of millage on the unincorporated area to provide \$621,860 is appropriated to defray the principal and interest payments on the State Water Pollution Control Revolving Fund Loan for the 18 Mile Creek Middle Regional Wastewater Treatment Plant, Roper Plant and Cramer plant.

SECTION 16. Fire fees charged by the Rural Fire Protection Districts established by County Council are to remain at the existing level. The rates for all districts are noted below.



	Dacusville	Easley	Pumpkin town	Crosswell	Liberty	Pickens	Holly Springs	Central	Six Mile	Rocky Bottom
Dwelling 4% or 6%	65	81	158	110	106	135	70	52.50	65	40
Mobile Home 4% or 6%	65	81	158	110	106	135	70	52.50	65	40
Apartments (# of Units)	65	81	158	135	106	60	70	25	65	25
Saw Mill	55	259		181	150	150	160	100	65	100
Chicken Farms		80		101						
Commercial - per building										
0-1,000 s.f.	100									
1,001-3,000 s.f.	250									
0-3,000 s.f.		161	317	500		135	80	50	75	50
3,0001-6,000 s.f.	500	653	227	1,000		210	160	100	100	100
6,001-10,000 s.f.	700	653	362	1,000		320	320	200	200	200
10,001-20,000 s.f.	1000	1297	362	1,500		430	480	300	300	300
20,001-30,000 s.f.	1200	1297		1,500		540	640	400	400	400
30,001 + s.f.	1,500	1297		1,500		650	760	500	500	500

Commercial - per building										
0-5,000 s.f.					145					
5,001-10,000 s.f.					358					
10,001-25,000 s.f.					720					
25,001-50,000 s.f.					1,333					
50,001-75,000 s.f.					2,125					
75,001-100,000 s.f.					2,325					
100,001-125,000 s.f.					2,325					
125,001-150,000 s.f.					2,850					
150,001-175,000 s.f.					3,350					
175,001-200,000 s.f.					3,750					
200,001 + s.f.					4,100					

SECTION 17. A tax of so many mills as is necessary is hereby levied on all taxable property in the Shady Grove Fire District, Springs Fire District and in the Vineyards Fire District for respective fire district purposes for the fiscal year beginning July 1, 2016, and ending June 30, 2017, for the amounts and purposes hereinafter mentioned. The millage levy shall not exceed that number of mills necessary to raise the sums herein appropriated.

SECTION 18. Unexpended budgetary appropriations for capital expenditures in the General Fund existing at the close of fiscal year 2016 shall carry forward to the succeeding fiscal year 2017. The carry forward amount will be used for capital items approved at the discretion of Council.



**APPROVED UPON THIRD READING THIS THE \_\_\_\_ DAY OF JUNE 2016**

\_\_\_\_\_  
Jennifer H. Willis, Chairman  
Pickens County Council

Attest:

\_\_\_\_\_  
Crystal Alexander, Clerk to Council



## EXEMPTIONS

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

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

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

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

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

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

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

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

## COMPUTING REAL PROPERTY TAXES

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

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

### WITH HOMESTEAD

\$ 100,000	Appraised Property Value
<u>50,000</u>	Less Homestead Exemption
50,000	Adjusted Appraised Property Value
<u>.04</u>	Multiplied by the Legal Residence Assessment Ratio
2,000	Total Assessment
	(Multiplied by the combined millage using the FY2016 adopted rate)
<u>.0682</u>	County millage rate *
136.40	Total Property Tax Due for Pickens County
<u>(46.00)</u>	Less County Government Sales Tax Credit (before adjustment for reassessment) x Appraised Value (.000920 x 100,000)
<b>\$ 90.40</b>	<b>Tax Amount Due</b>

### WITHOUT HOMESTEAD

\$ 100,000
<u>0</u>
100,000
<u>.04</u>
4,000
<u>.0682</u>
272.80
<u>(92.00)</u>
<b>\$ 180.80</b>

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





## FINANCIAL POLICY

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

## BUDGETING

1. A comprehensive annual budget will be prepared for governmental and enterprise funds expended by the County.

**Rationale:** State law provides that "*County Council shall adopt annually and prior to the beginning of the fiscal year operating and capital budgets for the operation of County government and shall in such budgets identify the sources of anticipated revenue including taxes necessary to meet the financial requirements of the budgets adopted. Council shall further provide for the levy and collection of taxes necessary to meet all budget requirements except as provided for by other revenue sources.*" Inclusion of all funds in the budget enables the Council, the Administration and the public to consider all financial aspects of County government when preparing, modifying and monitoring the budget, rather than deal with the County's finances on a "piece meal" basis.

2. The budget will be prepared in such a manner as to facilitate its understanding by citizens and elected officials.

**Rationale:** One of the stated purposes of the budget is to present a picture of the County government operations and intentions for the year to the citizens of Pickens County. Presenting a budget document that is understandable to the citizens furthers the goal of effectively communicating local government finance issues to both elected officials and the public.

3. In addition to required public hearings, the Council will hold work sessions on the budget that will be open to the public.

**Rationale:** Work sessions provide all citizens with a forum for meaningful participation in the budget process. Work sessions enable citizens to obtain an understanding of the budget that cannot be acquired by the document itself, to provide public input to the proposed budget and to monitor the Council's changes to the proposed budget.

4. Copies of the proposed budget will be made available to citizens and elected officials prior to the work sessions.

**Rationale:** Providing citizens with copies of the proposed budget in advance of the work sessions enables the public to become better informed on the issues facing the Council and Administration during the budget work sessions.

5. Budgetary emphasis will focus on providing those basic County services which provide the maximum level of services, to the most citizens, in the most cost effective manner, with due consideration being given to all costs--economic, fiscal and social.

**Rationale:** Adherence to this basic philosophy provides the citizens of Pickens County assurance that government and elected officials are responsive to the basic needs of the citizens and that its government is operated in an economical and efficient manner.



6. The budget will provide for adequate maintenance of capital, plant and equipment and for their orderly replacement.  
**Rationale:** All governments experience prosperous times as well as periods of economic decline. In periods of economic decline, proper maintenance and replacement of capital, plant and equipment is generally postponed or eliminated as a first means of balancing the budget. Recognition of the need for adequate maintenance and replacement of capital, plant and equipment, regardless of the economic conditions, will assist in maintaining the government's equipment and infrastructure in good operating condition.
7. The County will estimate revenues in a realistic and conservative manner.  
**Rationale:** Aggressive revenue estimates significantly increase the chances of budgetary shortfalls occurring during the year--resulting in either deficit spending or required spending reductions. Realistic and conservative revenue estimates, on the other hand, will serve to minimize the adverse impact of revenue shortfalls and will also reduce the need for mid-year spending reductions.
8. The County will give highest priority in the use of one-time revenues to the funding of capital assets or other non-recurring expenditures.  
**Rationale:** Utilizing one-time revenues to fund on-going expenditures results in incurring annual expenditure obligations, which may be unfunded in future years. Using one-time revenues to fund capital assets or other non-recurring expenditures better enables future administrations and councils to cope with the financial problems when these revenue sources are discontinued, since these types of expenditures can more easily be eliminated.
9. The County will maintain a budgetary control system to help it adhere to the established budget.  
**Rationale:** The budget passed by the Council establishes the legal spending limits for the County. A budgetary control system is essential in order to ensure legal compliance with the County's budget.
10. The County will exercise budgetary control (maximum spending authority) through County Council approval of appropriation authority for each appropriated budget department.  
**Rationale:** Exercising budgetary control assists the Council in monitoring current year operations and acts as an early warning mechanism when departments deviate in any substantive way from the original budget.
11. Reports comparing actual revenues and expenditures to budgeted amounts will be prepared monthly.  
**Rationale:** The County's budget is ineffective without a system to regularly monitor actual spending and revenue collections with those anticipated at the beginning of the year. Monthly reports comparing actual revenues and expenditures to budget amounts provide the mechanism for the Council and the Administration to regularly monitor compliance with the adopted budget.

## REVENUES

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



2. The County will pursue an aggressive policy of collecting revenues.  
**Rationale:** An aggressive policy of collecting revenues will help to ensure the County's revenue estimates are met, all taxpayers are treated fairly and consistently and delinquencies are kept to a minimum.
3. The County will aggressively pursue opportunities for Federal or State grant funding.  
**Rationale:** An aggressive policy of pursuing opportunities for Federal or State grants provides citizens assurance that the County is striving to obtain all state and federal funds to which it is entitled--thereby reducing dependence upon local taxpayers for the support of local public services.
4. Users fees and charges will be used, as opposed to general taxes, when distinct beneficiary populations or interest groups can be identified.  
**Rationale:** User fees and charges are preferable to general taxes because user charges can provide clear demand signals, which assist in determining what services to offer, their quantity, and their quality. User charges are also more equitable, since only those who use the service must pay--thereby eliminating the subsidy provided by nonusers to users, which is inherent in general tax financing.
5. User fees will be collected only if it is cost-effective and administratively feasible to do so.  
**Rationale:** User fees are often times costly to administer. Prior to establishing user fees, the costs to establish and administer the fees will be considered in order to provide assurance that the County's collection mechanisms are being operated in an efficient manner.

## EXPENDITURES

1. On-going expenditures will be limited to levels, which can be supported by current revenues.  
**Rationale:** Utilization of reserves to fund on-going expenditures will produce a balanced budget; however, this practice will eventually cause severe financial problems. Once reserve levels are depleted, the County would face elimination of on-going costs in order to balance the budget. Therefore, the funding of on-going expenditures will be limited to current revenues.
2. Minor capital projects or recurring capital projects, which primarily benefit current residents, will be financed from current revenues.  
**Rationale:** Minor capital projects or recurring capital projects represent relatively small costs of an on-going nature, and therefore, should be financed with current revenues rather than utilizing debt financing. This policy also reflects the view that those who benefit from a capital project should pay for the project.
3. Major capital projects, which benefit future as well as current residents, will be financed with revenues as well as other financing sources (e.g. debt financing).  
**Rationale:** This policy reflects the view that those who benefit from a capital project should pay for the project.
4. Major capital projects, which benefit future residents, will be financed with other financing sources (e.g. debt financing).





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

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

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

### DEBT MANAGEMENT

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

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

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

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

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

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

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

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

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

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



## RESERVES

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

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

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

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

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

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

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

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

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

## ACCOUNTING AND FINANCIAL REPORTING

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

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



2. The County will maintain its accounting records for general governmental operations on a modified accrual basis, with revenues recorded when available and measurable, and expenditures recorded when services or goods are received and liabilities incurred. Accounting records for proprietary fund types and similar trust funds will be maintained on an accrual basis, with all revenues recorded when earned and expenses recorded at the time liabilities are incurred, without regard to receipt or payment of cash.

**Rationale:** Adherence to this policy will enable the County to prepare its financial statements in accordance with Generally Accepted Accounting Principles as set forth by the Governmental Accounting Standards Board.

3. The County will ensure the conduct of timely, effective and annual audit coverage of all financial records in compliance with the Local, State and Federal law.

**Rationale:** Audits of the County's financial records provide the public assurance that its funds are being expended in accordance with Local, State and Federal law, and in accordance with Generally Accepted Accounting Principles. Audits also provide management and the Council with suggestions for improvement in its financial operations from independent experts in the accounting field.

4. Pickens County will maintain a policy of full and open public disclosure of all financial activity.

**Rationale:** Full and open public disclosure of all financial activity provides the public with assurance that its elected officials and Administrator communicate fully all financial matters affecting the public.





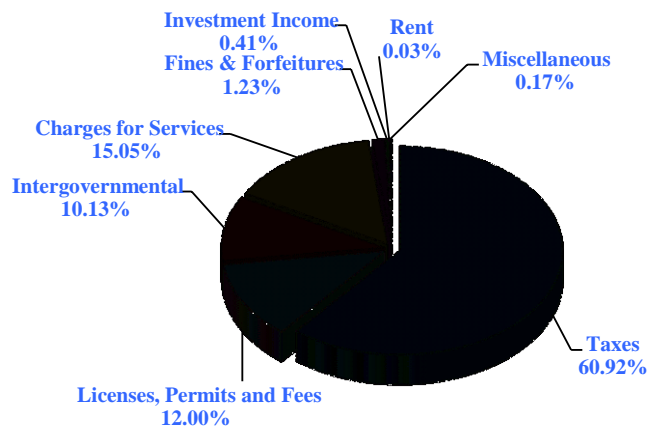
## FINANCIAL SUMMARY

	GOVERNMENTAL FUND TYPES						
	GENERAL FUND	DEBT SERVICE	SPECIAL REVENUES	CAPITAL PROJECTS	ENTERPRISE FUNDS	TOTAL FY 2017	TOTAL FY 2016
REVENUES							
Taxes	\$ 26,110,462	\$ 3,230,011	\$ 5,778,312	\$ -	\$ -	\$ 35,118,785	\$ 33,974,305
Licenses, Permits and Fees	805,000	-	5,728,691	-	-	6,533,691	6,711,293
Intergovernmental	5,257,221	-	529,125	-	121,388	5,907,734	5,647,902
Charges for Services	6,055,851	-	125,560	-	2,316,758	8,498,169	8,374,343
Fines & Forfeitures	526,500	-	109,000	-	-	635,500	686,800
Investment Income	365,491	-	1,500	-	-	366,991	226,459
Rent	19,200	-	-	-	-	19,200	19,200
Contributions	-	-	32,000	-	-	32,000	32,000
Miscellaneous	67,300	-	17,300	-	-	84,600	96,850
	39,207,025	3,230,011	12,321,488	-	2,438,146	57,196,670	55,769,152
EXPENDITURES							
General Government	11,399,682	-	-	-	-	11,399,682	10,638,884
Public Safety	17,655,908	-	5,080,523	-	-	22,736,431	21,792,252
Public Works	5,539,696	-	2,000,000	-	1,700,874	9,240,570	8,987,037
Health & Welfare	921,947	-	-	-	-	921,947	958,683
Culture & Recreation	585,272	-	3,967,243	-	-	4,552,515	4,487,140
Transportation	-	-	-	-	732,157	732,157	536,849
Economic Development	-	-	402,887	-	-	402,887	383,337
Intergovernmental	557,172	-	1,229,335	-	-	1,786,507	1,599,313
Other	1,542,221	-	-	-	-	1,542,221	599,296
Capital	1,895,545	-	1,911,884	-	9,000	3,816,429	2,241,864
Debt Service							
Principal	-	2,816,361	346,787	-	142,563	3,305,711	3,019,384
Interest & Fiscal Charges	-	285,958	65,673	-	250,245	601,876	686,505
	40,097,443	3,102,319	15,004,332	-	2,834,839	61,038,933	55,930,544
REVENUES OVER							
(UNDER) EXPENDITURES	(890,418)	127,692	(2,682,844)	-	(396,693)	(3,842,263)	(161,392)
OTHER FINANCING SOURCES (USES)							
Transfer In (Out)	(992,288)	(127,692)	693,309	-	426,671	-	-
Sale of Fixed Assets	25,000	-	-	-	-	25,000	25,000
Proceeds from Bond Issuance	1,482,156	-	600,000	-	-	2,082,156	-
Fund Balance/Equity	375,550	-	1,389,535	-	(29,978)	1,735,107	136,392
	890,418	(127,692)	2,682,844	-	396,693	3,842,263	161,392
REVENUES & OTHER SOURCES							
OVER EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance:	32,074,071	708,408	9,676,699	892,234	28,128,868	71,480,280	
Ending Fund Balance, June 30	\$ 31,698,521	\$ 708,408	\$ 8,287,164	\$ 892,234	\$ 28,158,846	\$ 69,745,173	

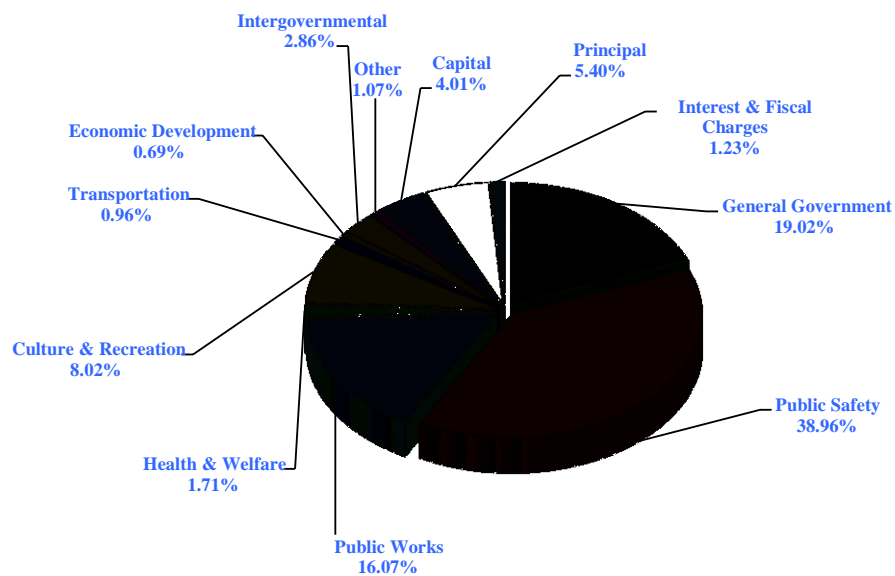


## SUMMARY OF ALL FUNDS

### REVENUES BY SOURCE



### EXPENDITURES BY FUNCTION



## CAPITAL EQUIPMENT

DEPARTMENT	FY 2017 BUDGET
<b>GENERAL GOVERNMENT</b>	
Building Maintenance	
Van (988)	\$ 26,000
Van (1046)	26,000
Truck	23,500
Truck	23,500
GIS	
GEO 7X Handheld (1284)	8,110
GEO 7X Handheld (1248)	9,180
Information Systems	
MUNIS Financial Database Server	25,366
Barracuda Backup Appliance	9,955
Vehicle Maintenance	
Tire Alignment	68,000
2 Concrete Pads	16,930
	<b>\$ 236,541</b>
<b>PUBLIC SAFETY</b>	
Building Codes	
Truck	23,035
Sheriff's Office	
Used Mini Van (1301)	11,300
SUV (1034)	33,488
Sedan (1077)	25,702
SUV (1174)	33,488
SUV (1176)	33,488
SUV (1177)	33,488
SUV (1180)	33,488
SUV (1183)	33,488
SUV (1300)	33,488
SUV (1322)	33,488
SUV (1323)	33,488
Emergency Management	
Crew Cab Truck (906)	53,895
Radio Repeater System	60,000
4X4 Vehicle (1125)	54,774
Base Radio Stations for 911 Dispatch	21,000
Radio Consoles for Sheriff's, Easley PD & Clemson PD	225,000
Radios for Emergency Operations	24,135
Coroner	
Vehicle (1341)	25,000
Emergency Medical Services	
2 Stryker Power Pro Ambulance Stretchers	41,546
Ambulances (M22, M23)	241,268
SUV (1133)	35,300





**CAPITAL EQUIPMENT**

<b>DEPARTMENT</b>	<b>FY 2017 BUDGET</b>
<b>PUBLIC SAFETY, continued</b>	
911	
Radio Consoles	\$ 900,000
Fire District	
Concrete Pad at Training Facility	60,000
Liberty Fire District	
Fire Truck	325,000
Vineyards Fire District	
14 Self Contained Breathing Apparatus	86,884
	<b>\$ 2,515,231</b>
<b>PUBLIC WORKS</b>	
Roads & Bridges	
Cold Planer	27,767
22' Trailer (1213)	18,190
Full Size 4X4 Truck w/Winch (1306)	25,075
Prison	
61" Lawn Mower	8,400
Solid Waste	
Waste Compactor (682)	21,240
Road Tractor (895)	129,380
Roll Off Truck (969)	173,605
	<b>\$ 403,657</b>
<b>CULTURE &amp; RECREATION</b>	
Museum	
Outside LED Sign	17,000
Tourism	
Outside LED Sign	35,000
	<b>\$ 52,000</b>
<b>TRANSPORTATION</b>	
Airport	
Lawn Mower	9,000
	<b>\$ 9,000</b>
<b>TOTAL CAPITAL EQUIPMENT</b>	<b>\$ 3,216,429</b>
<b>SOURCE OF REVENUE</b>	
Capital Appropriation	\$ 1,895,545
Fire Districts	411,884
911 Fund	900,000
Airport	9,000
<b>TOTAL SOURCE OF REVENUE</b>	<b>\$ 3,216,429</b>



## AUTHORIZED POSITIONS BY FUNCTION

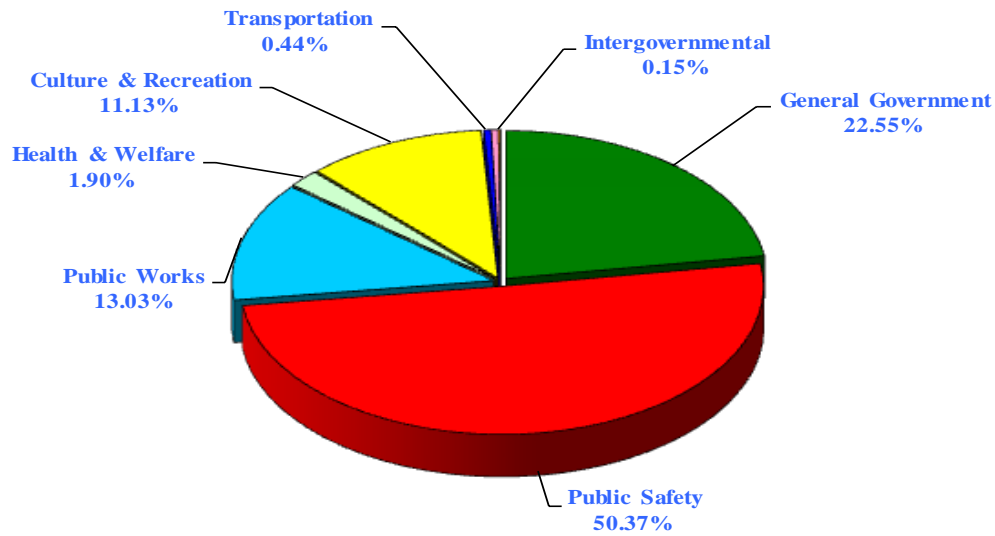
DEPARTMENT	FY 2013 BUDGET	FY 2014 BUDGET	FY 2015 BUDGET	FY 2016 BUDGET	FY 2017 BUDGET	16/17 +/-
<b>GENERAL GOVERNMENT</b>						
Council	7	7	7	7	7	-
Attorney	-	-	-	-	1	1
Solicitor	11	11	11	11	12	1
Public Defender	2	2	2	2	3	1
Probate Court	5	5	5	5	6	1
Register of Deeds	4	4	4	4	4	-
Clerk of Court	14	14	23	23	23	-
Administrator	2	2	2	3	3	-
Purchasing	2	2	2	2	2	-
Finance	6	6	6	6	6	-
Building Maintenance	17	17	18	19	22	3
Human Resources	2	2	2	2	2	-
Delinquent Tax	3	3	3	3	3	-
Risk Manager	-	1	1	1	1	-
Treasurer	6	6	6	6	6	-
Auditor	6	6	6	6	6	-
Tax Assessor	13	13	13	13	13	-
GIS Mapping	4	4	4	4	4	-
Registration & Elections	2	2	2	2	2	-
Planning	2	2	2	2	2	-
Information Systems	6	6	6	6	6	-
Magistrate Court	9	9	9	9	9	-
Vehicle Maintenance	9	9	9	9	11	2
	<b>132</b>	<b>133</b>	<b>143</b>	<b>145</b>	<b>154</b>	<b>9</b>
<b>PUBLIC SAFETY</b>						
Building Codes	5	5	5	6	6	-
E-911	3	4	4	4	4	-
Sheriff's Office	140	141	141	141	141	-
Victim Advocate	2	2	2	2	2	-
Emergency Management	3	3	3	3	3	-
Coroner	1	1	2	2	2	-
Prison	15	15	14	14	14	-
Emergency Medical Services	90	90	90	100	102	2
Fire Department	-	-	-	1	1	-
Vineyards Fire District	17	17	19	19	17	(2)
Dacusville Fire District	6	6	6	6	6	-
Springs Fire District	-	-	-	-	4	4
Crosswell Fire District	14	14	14	14	14	-
Six Mile Fire District	1	1	4	4	4	-
Pickens Fire District	-	1	10	10	13	3
Shady Grove Fire Department	-	-	10	10	10	-
Pumpkintown Fire District	-	-	1	1	1	-
	<b>297</b>	<b>300</b>	<b>325</b>	<b>337</b>	<b>344</b>	<b>7</b>



## AUTHORIZED POSITIONS BY FUNCTION

DEPARTMENT	FY 2013 BUDGET	FY 2014 BUDGET	FY 2015 BUDGET	FY 2016 BUDGET	FY 2017 BUDGET	16/17 +/-
<b>PUBLIC WORKS</b>						
Roads & Bridges	27	28	28	28	28	-
Engineering	1	1	1	1	1	-
Solid Waste	58	54	53	53	53	-
Public Service Commission	8	8	8	7	7	-
	<b>94</b>	<b>91</b>	<b>90</b>	<b>89</b>	<b>89</b>	<b>-</b>
<b>HEALTH &amp; WELFARE</b>						
Storm Water	2	2	2	3	3	-
Animal Control	7	7	7	7	7	-
Veterans Affairs	3	3	3	3	3	-
	<b>12</b>	<b>12</b>	<b>12</b>	<b>13</b>	<b>13</b>	<b>-</b>
<b>CULTURE &amp; RECREATION</b>						
Museum	5	5	4	4	3	(1)
Hagood Mill	-	-	1	1	2	1
Tourism	-	1	1	1	2	1
Mile Creek Park	9	9	9	9	10	1
Library	58	58	57	59	59	-
	<b>72</b>	<b>73</b>	<b>72</b>	<b>74</b>	<b>76</b>	<b>2</b>
<b>TRANSPORTATION</b>						
Airport	3	3	3	3	3	-
	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>-</b>
<b>ECONOMIC DEVELOPMENT</b>						
Pickens Alliance	3	3	3	3	3	-
	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>-</b>
<b>INTERGOVERNMENTAL</b>						
Legislative Delegation	1	1	1	1	1	-
	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>-</b>
<b>TOTAL EMPLOYEES</b>	<b>614</b>	<b>616</b>	<b>649</b>	<b>665</b>	<b>683</b>	<b>18</b>



**POSITIONS BY FUNCTION**

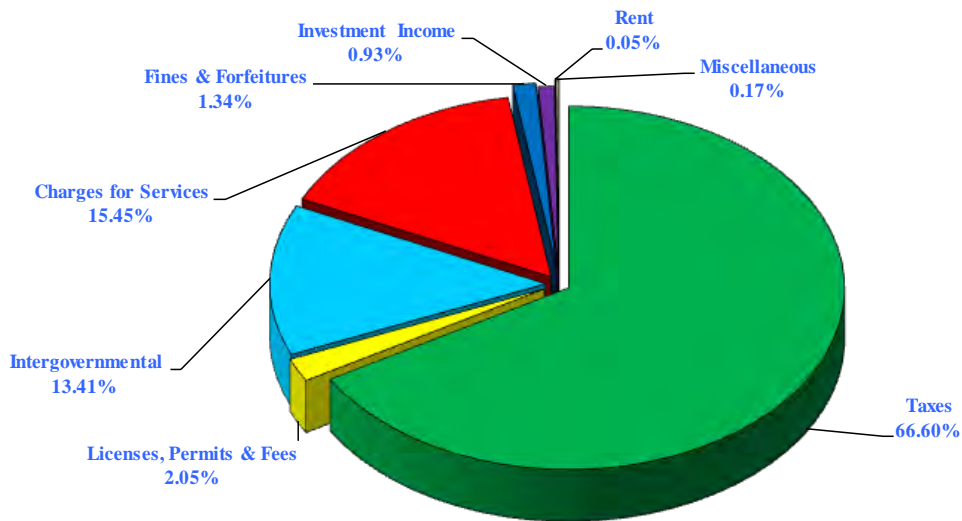
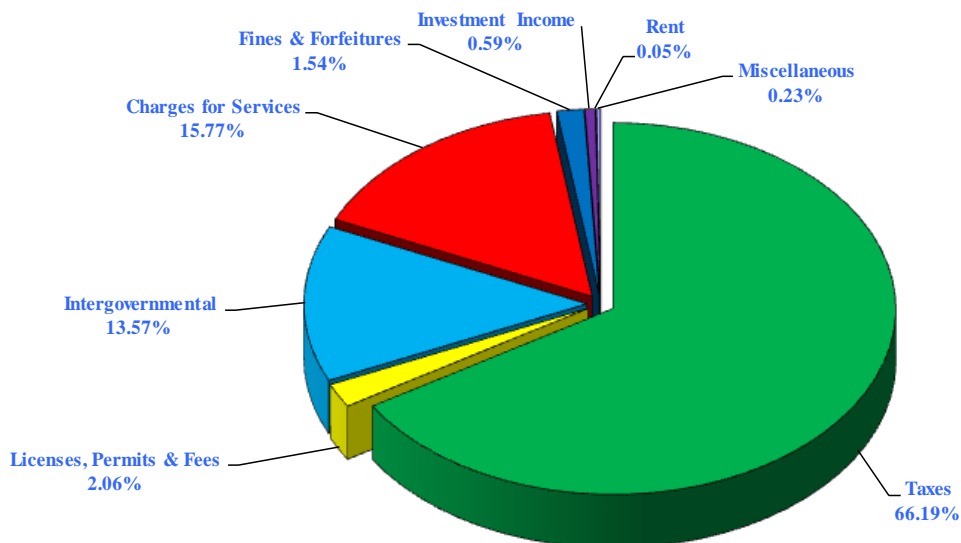
<b>FUNCTION</b>	<b>FY 2013 BUDGET</b>	<b>FY 2014 BUDGET</b>	<b>FY 2015 BUDGET</b>	<b>FY 2016 BUDGET</b>	<b>FY 2017 BUDGET</b>	<b>16/17 +/-</b>
General Government	132	133	143	145	154	9
Public Safety	297	300	325	337	344	7
Public Works	94	91	90	89	89	-
Health & Welfare	12	12	12	13	13	-
Culture & Recreation	72	73	72	74	76	2
Transportation	3	3	3	3	3	-
Economic Development	3	3	3	3	3	-
Intergovernmental	1	1	1	1	1	-
	<b>614</b>	<b>616</b>	<b>649</b>	<b>665</b>	<b>683</b>	<b>18</b>





GENERAL FUND	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 ESTIMATED	FY 2017 BUDGET
<b>REVENUES</b>					
Taxes	\$ 25,337,978	\$ 25,612,326	\$ 25,252,940	\$ 25,860,462	\$ 26,110,462
Licenses, Permits & Fees	691,446	816,291	785,912	805,000	805,000
Intergovernmental	5,086,153	5,022,855	5,177,204	5,177,204	5,257,221
Charges for Services	5,851,911	6,121,785	6,017,554	6,170,404	6,055,851
Fines & Forfeitures	597,299	508,816	587,000	527,000	526,500
Investment Income	193,435	254,243	224,459	349,459	365,491
Rent	19,200	19,450	19,200	19,200	19,200
Contributions	(500)	2,340	-	-	-
Miscellaneous	139,027	137,720	87,300	87,300	67,300
	<u>37,915,949</u>	<u>38,495,826</u>	<u>38,151,569</u>	<u>38,996,029</u>	<u>39,207,025</u>
<b>EXPENDITURES</b>					
General Government	10,121,363	10,540,489	10,638,884	10,638,884	11,399,682
Public Safety	16,567,292	16,499,263	17,081,592	17,081,592	17,655,908
Public Works	5,469,236	5,329,574	5,561,687	5,561,687	5,539,696
Health & Welfare	832,305	817,542	958,683	958,683	921,947
Culture & Recreation	419,805	418,633	542,411	542,411	585,272
Intergovernmental	387,529	394,080	398,948	398,948	557,172
Other	198,488	298,580	599,296	599,296	1,542,221
Capital Outlay	1,243,130	691,448	1,694,388	1,694,388	1,895,545
	<u>35,239,148</u>	<u>34,989,609</u>	<u>37,475,889</u>	<u>37,475,889</u>	<u>40,097,443</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<u><b>2,676,801</b></u>	<u><b>3,506,217</b></u>	<u><b>675,680</b></u>	<u><b>1,520,140</b></u>	<u><b>(890,418)</b></u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer In (Out)	(2,910,691)	(1,026,027)	(846,247)	(846,247)	(992,288)
Sale of Fixed Assets	349,464	246,231	25,000	25,000	25,000
Proceeds of Bond Issuance	-	-	-	-	1,482,156
Budgeted Fund Balance	-	-	145,567	-	375,550
	<u>(2,561,227)</u>	<u>(779,796)</u>	<u>(675,680)</u>	<u>(821,247)</u>	<u>890,418</u>
<b>REVENUES &amp; OTHER FINANCING OVER (UNDER) EXPENDITURES</b>	<u><b>\$ 115,574</b></u>	<u><b>\$ 2,726,421</b></u>	<u><b>\$ -</b></u>	<u><b>\$ 698,893</b></u>	<u><b>\$ -</b></u>
Beginning Fund Balance:	<u>\$ 28,533,183</u>	<u>\$ 28,648,757</u>	<u>\$ 31,375,178</u>	<u>\$ 31,375,178</u>	<u>\$ 32,074,071</u>
Ending Fund Balance, June 30	<u>\$ 28,648,757</u>	<u>\$ 31,375,178</u>	<u>\$ 31,229,611</u>	<u>\$ 32,074,071</u>	<u>\$ 31,698,521</u>



**"WHERE THE MONEY COMES FROM"****FISCAL YEAR 2017****FISCAL YEAR 2016**

SOURCE OF REVENUE	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 ESTIMATED	FY 2017 BUDGET	% CHANGE 16-17
<b>TAXES</b>						
Taxes	\$ 25,078,937	\$ 25,344,255	\$ 24,999,000	\$ 25,586,522	\$ 25,836,522	3.4%
Merchant Inventory	123,940	123,940	123,940	123,940	123,940	0.0%
F.I.L.O.T./ Motor Carrier	135,101	144,131	130,000	150,000	150,000	15.4%
	<b>25,337,978</b>	<b>25,612,326</b>	<b>25,252,940</b>	<b>25,860,462</b>	<b>26,110,462</b>	<b>3.4%</b>
<b>LICENSES, PERMITS &amp; FEES</b>						
Septic Tank Fees	3,448	3,215	3,000	3,000	3,000	0.0%
Building Permits	269,090	341,672	325,000	325,000	325,000	0.0%
Mobile Home Licenses	28,419	26,843	23,000	27,000	27,000	17.4%
Cable TV Franchise	390,489	444,561	434,912	450,000	450,000	3.5%
	<b>691,446</b>	<b>816,291</b>	<b>785,912</b>	<b>805,000</b>	<b>805,000</b>	<b>2.4%</b>
<b>INTERGOVERNMENTAL</b>						
State Aid to Subdivision	4,404,099	4,431,705	4,393,418	4,393,418	4,620,962	5.2%
School Resource Officers	144,000	144,000	144,000	144,000	144,000	0.0%
Tax Discount	706	564	700	700	700	0.0%
State Comptroller General	7,875	7,875	7,875	7,875	7,875	0.0%
State Election Commission	10,423	11,340	10,500	10,500	10,500	0.0%
Election Reimbursement	91,960	48,848	239,940	239,940	82,750	-65.5%
Pollution Control Rebate	2,820	7,060	8,000	8,000	5,000	-37.5%
Litter Control Agreement	32,290	19,133	27,000	27,000	17,500	-35.2%
Veterans Affairs	5,100	5,202	4,948	4,948	4,948	0.0%
Federal Financial Assistance	61,397	66,167	60,000	60,000	60,000	0.0%
Sheriff Reimbursement	14,403	18,362	23,823	23,823	20,000	-16.0%
Grants - Other	90,848	37,758	37,000	37,000	37,759	2.1%
Solicitors Reimbursement	217,420	224,841	220,000	220,000	245,227	11.5%
Health Department	2,812	-	-	-	-	
	<b>5,086,153</b>	<b>5,022,855</b>	<b>5,177,204</b>	<b>5,177,204</b>	<b>5,257,221</b>	<b>1.5%</b>
<b>CHARGES FOR SERVICES</b>						
Delinquent Collection Cost	198,210	216,083	200,000	200,000	200,000	0.0%
Planning Sales	8,075	7,946	7,400	7,400	7,400	0.0%
Youth Court	1,459	415	1,000	750	750	-25.0%
Register of Deeds Fees	692,738	658,278	575,000	675,000	600,000	4.3%
Judge of Probate Fees	226,013	234,187	220,000	220,000	220,000	0.0%
Marriage Ceremony Fees	5,275	4,825	4,500	4,500	4,500	0.0%
Special Assessments	2,286	2,275	2,200	2,200	2,200	0.0%
Family Court Fees	232,946	241,850	230,000	230,000	230,000	0.0%
Worthless Check	6,601	4,223	5,300	2,400	2,400	-54.7%
Sheriff Fees	18,310	12,431	19,000	12,000	12,000	-36.8%
Extra Duty Reimbursement	4,085	95,608	60,000	60,000	-	-100.0%



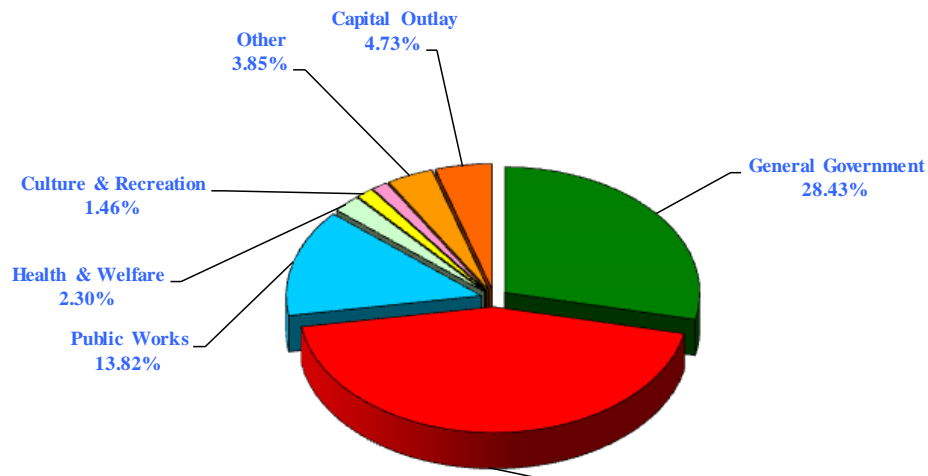
SOURCE OF REVENUE	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 ESTIMATED	FY 2017 BUDGET	% CHANGE 16-17
<b>CHARGES FOR SERVICES, continued</b>						
E.M.S. Fees	\$ 3,118,226	\$ 3,216,807	\$ 3,275,000	\$ 3,275,000	\$ 3,275,000	0.0%
Landfill User Fees	550,036	647,447	537,000	600,000	627,500	16.9%
Sale of Recyclables	436,420	384,728	400,000	400,000	400,000	0.0%
Vehicle Maintenance Service	6,404	7,407	8,000	8,000	8,000	0.0%
Storm Water	16,107	29,217	71,000	71,000	71,000	0.0%
Commerce Park	33,525	39,411	39,410	39,410	39,410	0.0%
Mile Creek Park	214,358	183,227	200,000	200,000	200,000	0.0%
Animal Control	280	-	200	200	-	-100.0%
Data Processing Fees	58,191	109,845	108,544	108,544	111,691	2.9%
Sale of Materials & Supplies	4,630	4,222	4,000	4,000	4,000	0.0%
Housing of Prisoners	17,736	21,353	50,000	50,000	40,000	-20.0%
	<b>5,851,911</b>	<b>6,121,785</b>	<b>6,017,554</b>	<b>6,170,404</b>	<b>6,055,851</b>	<b>0.6%</b>
<b>FINES &amp; FORFEITURES</b>						
Magistrate Fines	441,972	364,506	435,000	375,000	375,000	-13.8%
Clerk of Court Fines	153,424	143,126	150,000	150,000	150,000	0.0%
Restitution	1,903	1,184	2,000	2,000	1,500	0.0%
	<b>597,299</b>	<b>508,816</b>	<b>587,000</b>	<b>527,000</b>	<b>526,500</b>	<b>-10.3%</b>
<b>INVESTMENT INCOME</b>						
Interest on Investments	135,870	200,655	175,000	300,000	310,606	77.5%
Interest on Fire Loans	57,565	53,588	49,459	49,459	54,885	11.0%
	<b>193,435</b>	<b>254,243</b>	<b>224,459</b>	<b>349,459</b>	<b>365,491</b>	<b>62.8%</b>
<b>RENT</b>						
Rent from Property	19,200	19,450	19,200	19,200	19,200	0.0%
	<b>19,200</b>	<b>19,450</b>	<b>19,200</b>	<b>19,200</b>	<b>19,200</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>						
E.M.S. Donations	100	340	-	-	-	-
Donations	(600)	2,000	-	-	-	-
	<b>(500)</b>	<b>2,340</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>MISCELLANEOUS</b>						
Returned Check Fee	1,140	780	1,500	1,500	1,500	0.0%
Other Revenue	77,751	27,795	40,000	40,000	20,000	-50.0%
Pay Phone Commission	31,276	26,732	28,800	28,800	28,800	0.0%
Vending Machine Commission	14,718	12,279	11,000	11,000	11,000	0.0%
Insurance Reimbursement	13,244	69,088	5,000	5,000	5,000	0.0%
F.O.I.A. Request	898	1,046	1,000	1,000	1,000	0.0%
	<b>139,027</b>	<b>137,720</b>	<b>87,300</b>	<b>87,300</b>	<b>67,300</b>	<b>-22.9%</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 37,915,949</b>	<b>\$ 38,495,826</b>	<b>\$ 38,151,569</b>	<b>\$ 38,996,029</b>	<b>\$ 39,207,025</b>	<b>2.8%</b>



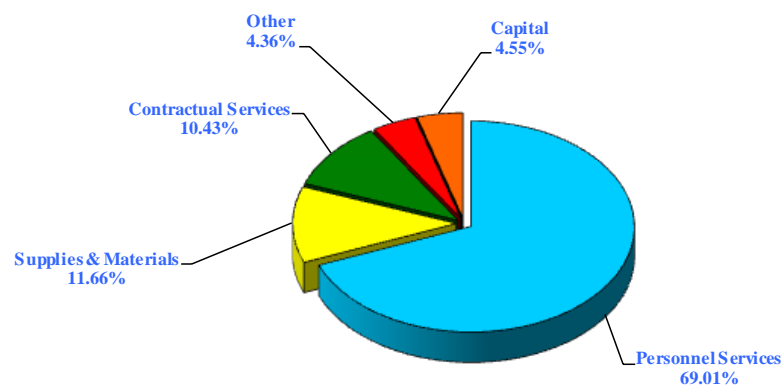


## "WHERE THE MONEY GOES"

### EXPENDITURES BY FUNCTION



### EXPENDITURES BY CATEGORY



DEPARTMENT	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 ESTIMATED	FY 2017 BUDGET	% CHANGE 16-17
<b>GENERAL GOVERNMENT</b>						
Council	\$ 213,895	\$ 208,003	\$ 207,066	\$ 207,066	\$ 218,004	5.3%
Attorney	207,701	138,033	112,920	112,920	198,689	76.0%
State Solicitor	789,832	794,157	817,156	817,156	953,611	16.7%
Public Defender	90,523	91,220	102,286	102,286	183,805	79.7%
Probate Court	296,609	305,096	300,028	300,028	336,638	12.2%
Register of Deeds	316,813	306,515	268,392	268,392	292,521	9.0%
Clerk of Court	640,307	650,940	660,644	660,644	678,079	2.6%
Administrator	229,225	358,490	386,864	386,864	398,955	3.1%
Purchasing	57,993	60,257	61,710	61,710	65,544	6.2%
Finance	491,333	491,408	499,622	499,622	521,429	4.4%
Building Maintenance	1,748,257	1,983,258	1,846,834	1,846,834	2,097,411	13.6%
Human Resources	160,788	156,148	161,768	161,768	176,162	8.9%
Delinquent Tax	253,381	331,933	278,706	278,706	282,256	1.3%
Risk Manager	51,113	50,045	50,595	50,595	52,693	4.1%
Circuit Judge *	7,143	8,268	6,825	6,825	3,925	-42.5%
Treasurer	458,704	466,331	472,940	472,940	478,939	1.3%
Auditor	330,085	333,030	339,342	339,342	360,929	6.4%
Tax Assessor	774,597	747,103	753,796	753,796	765,198	1.5%
Board of Appeals *	3,950	3,880	4,000	4,000	4,000	0.0%
GIS Mapping	301,973	324,775	323,901	323,901	332,366	2.6%
Registration & Elections	320,474	295,781	472,312	472,312	302,300	-36.0%
Planning Commission	194,845	166,619	198,645	198,645	203,634	2.5%
Information Systems	995,824	1,067,800	1,105,101	1,105,101	1,105,155	0.0%
Magistrate Court	604,426	624,297	612,820	612,820	656,572	7.1%
Vehicle Maintenance	551,593	548,657	566,611	566,611	702,867	24.0%
Public Relations	29,979	28,445	28,000	28,000	28,000	0.0%
	<b>10,121,363</b>	<b>10,540,489</b>	<b>10,638,884</b>	<b>10,638,884</b>	<b>11,399,682</b>	<b>7.2%</b>
<b>PUBLIC SAFETY</b>						
Building Codes	320,183	277,955	367,321	367,321	465,426	26.7%
Sheriff's Office	9,630,452	9,565,961	9,822,993	9,822,993	10,043,873	2.2%
Emergency Management	366,970	323,344	378,301	378,301	370,151	-2.2%
Coroner	231,339	242,528	262,887	262,887	252,479	-4.0%
Prison	1,124,281	1,167,056	1,176,657	1,176,657	1,225,167	4.1%
Emergency Medical Services	4,865,604	4,902,761	4,988,320	4,988,320	5,217,898	4.6%
Fire Department	2,005	2,019	80,113	80,113	80,914	1.0%
County Radio System *	26,458	17,639	5,000	5,000	-	-100.0%
	<b>16,567,292</b>	<b>16,499,263</b>	<b>17,081,592</b>	<b>17,081,592</b>	<b>17,655,908</b>	<b>3.4%</b>

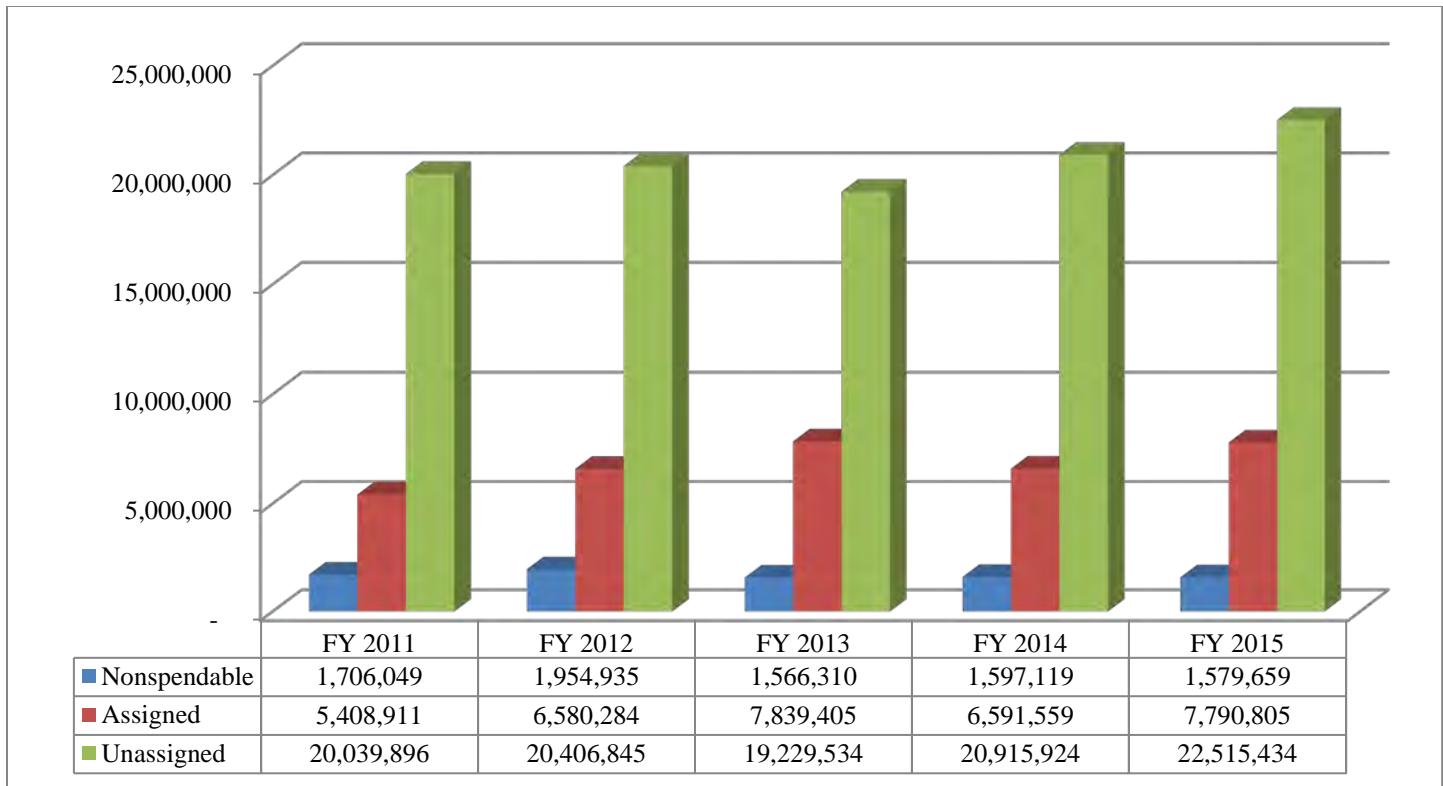


DEPARTMENT	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 ESTIMATED	FY 2017 BUDGET	% CHANGE 16-17
<b>PUBLIC WORKS</b>						
Roads & Bridges	2,224,484	2,242,807	2,317,509	2,317,509	2,334,259	0.7%
Engineering	104,343	104,325	106,232	106,232	110,570	4.1%
Solid Waste	3,140,409	2,982,442	3,137,946	3,137,946	3,094,867	-1.4%
	<b>5,469,236</b>	<b>5,329,574</b>	<b>5,561,687</b>	<b>5,561,687</b>	<b>5,539,696</b>	<b>-0.4%</b>
<b>HEALTH &amp; WELFARE</b>						
Storm Water	\$ 168,255	\$ 175,203	\$ 273,666	\$ 273,666	\$ 234,157	-14.4%
Health Department *	27,269	28,479	28,235	28,235	43,685	54.7%
Animal Control	427,685	404,368	446,979	446,979	440,811	-1.4%
Humane Society *	70,320	70,000	70,000	70,000	70,000	0.0%
Veterans Affairs	106,776	107,492	107,803	107,803	108,294	0.5%
Pickens Meals on Wheels	12,000	12,000	12,000	12,000	5,000	-58.3%
Samaritan Health Clinic	20,000	20,000	20,000	20,000	20,000	0.0%
	<b>832,305</b>	<b>817,542</b>	<b>958,683</b>	<b>958,683</b>	<b>921,947</b>	<b>-3.8%</b>
<b>CULTURE &amp; RECREATION</b>						
Cultural Commission	220,828	209,422	213,917	213,917	137,462	-35.7%
Hagood Mill	-	22,459	73,906	73,906	92,663	25.4%
Tourism	-	-	-	-	59,112	
Mile Creek Park	198,977	186,752	254,588	254,588	296,035	16.3%
	<b>419,805</b>	<b>418,633</b>	<b>542,411</b>	<b>542,411</b>	<b>585,272</b>	<b>7.9%</b>
<b>INTERGOVERNMENTAL</b>						
Legislative Delegation	18,488	19,027	21,057	21,057	21,535	2.3%
Social Services *	47,350	54,619	49,812	49,812	57,212	14.9%
Medical Indigent *	199,248	197,571	205,000	205,000	200,000	-2.4%
Appalachian COG *	45,593	45,593	45,593	45,593	50,939	11.7%
Clemson Extension *	73,850	74,270	74,486	74,486	74,486	0.0%
Soil & Water Conservation *	3,000	3,000	3,000	3,000	153,000	5000.0%
	<b>387,529</b>	<b>394,080</b>	<b>398,948</b>	<b>398,948</b>	<b>557,172</b>	<b>39.7%</b>
<b>OTHER</b>						
Contingency *	35,485	120,549	379,935	379,935	1,320,212	247.5%
South Carolina Association Dues *	19,025	19,025	19,025	19,025	19,025	0.0%
Bank Charges	34,965	30,387	35,000	35,000	40,000	14.3%
Fringe Benefits *	-	-	7,500	7,500	7,500	0.0%
Retiree Health Insurance	109,013	128,619	157,836	157,836	155,484	-1.5%
	<b>198,488</b>	<b>298,580</b>	<b>599,296</b>	<b>599,296</b>	<b>1,542,221</b>	<b>157.3%</b>
<b>CAPITAL</b>						
Departmental Capital	1,243,130	691,448	1,694,388	1,694,388	1,895,545	11.9%
	<b>1,243,130</b>	<b>691,448</b>	<b>1,694,388</b>	<b>1,694,388</b>	<b>1,895,545</b>	<b>11.9%</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 35,239,148</b>	<b>\$ 34,989,609</b>	<b>\$ 37,475,889</b>	<b>\$ 37,475,889</b>	<b>\$ 40,097,443</b>	<b>7.0%</b>

\* Non-Departmental



## General Fund – Fund Balance Past 5 Years



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

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

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

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

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

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

**Unassigned** – All amounts not included in other spendable classifications.





## Council

### Mission

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

### Expenditures by Line Item

ORG	OBJ	DESCRIPTION	FY 2015 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
01111	4010	SALARIES & WAGES	\$ 117,336	\$ 115,027	\$ 118,478	\$ 3,451
01111	4012	FICA	7,960	7,874	8,238	364
01111	4013	WORKER'S COMPENSATION	1,455	1,412	356	(1,056)
01111	4014	RETIREMENT	12,423	12,723	13,109	386
01111	4015	HEALTH INSURANCE	44,833	48,383	57,518	9,135
01111	4016	DENTAL INSURANCE	1,899	1,920	1,536	(384)
01111	4017	LIFE INSURANCE	121	114	84	(30)
01111	4100	OFFICE SUPPLIES	1,043	1,200	1,200	-
01111	4110	POSTAGE	413	400	400	-
01111	4140	DUES & SUBSCRIPTIONS	50	50	50	-
01111	4150	TRAVEL EXPENSE	1,006	4,400	3,500	(900)
01111	4211	LONG DISTANCE	67	80	80	-
01111	4215	CELLULAR TELEPHONE	2,520	2,520	2,520	-
01111	4266	EQUIPMENT CONTRACT	803	800	800	-
01111	4400	FOOD	3,683	3,000	3,000	-
01111	4622	TORT INSURANCE	1,663	1,663	1,635	(28)
01111	4640	TRAINING	9,216	-	-	-
01111	4650	CONSULTING & CONTRACTUAL	-	3,000	3,000	-
01111	4710	SPECIAL DEPARTMENTAL SUPPLIES	1,514	2,500	2,500	-
<b>Sub Total</b>			<b>\$ 208,003</b>	<b>\$ 207,066</b>	<b>\$ 218,004</b>	<b>\$ 10,938</b>

### FY 16-17 Budget Highlights

No significant changes for the FY 2017 budget.

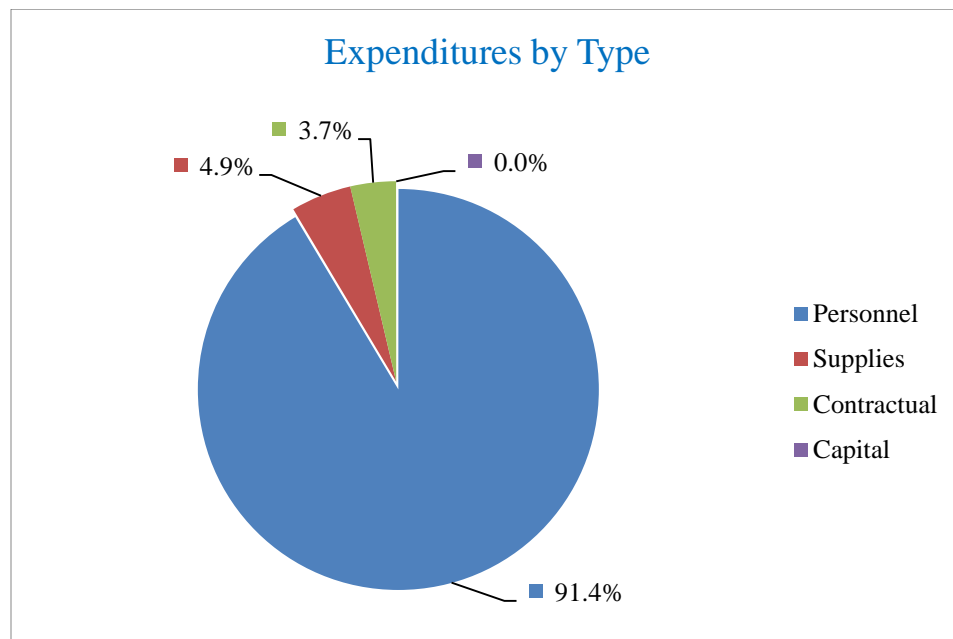


## Council

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

DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
PERSONNEL	\$ 186,027	\$ 187,453	\$ 199,319	\$ 11,866
SUPPLIES	7,708	11,550	10,650	(900)
CONTRACTUAL	14,268	8,063	8,035	(28)
CAPITAL	-	-	-	-
<b>Sub Total</b>	<b>\$ 208,003</b>	<b>\$ 207,066</b>	<b>\$ 218,004</b>	<b>\$ 10,938</b>

DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	COUNT CHANGE
FULL TIME	7	7	7	0
PART TIME	0	0	0	0
<b>Sub Total</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>0</b>



## Attorney

### Mission

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

### Expenditures by Line Item

ORG	OBJ	DESCRIPTION	FY 2015 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
01113	4010	SALARIES & WAGES	\$ -	\$ -	\$ 115,000	\$ 115,000
01113	4012	FICA	-	-	8,798	8,798
01113	4013	WORKER'S COMPENSATION	-	-	345	345
01113	4014	RETIREMENT	-	-	12,719	12,719
01113	4015	HEALTH INSURANCE	17,040	18,564	11,436	(7,128)
01113	4016	DENTAL INSURANCE	1,388	1,356	372	(984)
01113	4017	LIFE INSURANCE	-	-	19	19
01113	4650	CONSULTING & CONTRACTUAL	119,605	93,000	50,000	(43,000)
<b>Sub Total</b>			<b>\$ 138,033</b>	<b>\$ 112,920</b>	<b>\$ 198,689</b>	<b>\$ 85,769</b>

### FY 16-17 Budget Highlights

The budget contains the addition of a full time staffed Attorney.

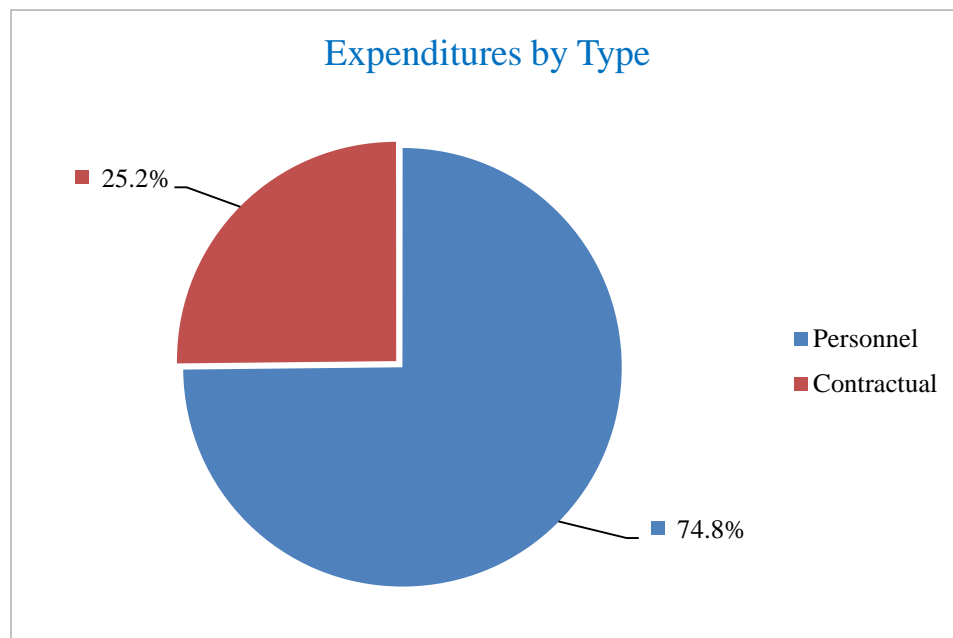


## Attorney

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

DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
PERSONNEL	\$ 18,428	\$ 19,920	\$ 148,689	\$ 128,769
CONTRACTUAL	119,605	93,000	50,000	(43,000)
<b>Sub Total</b>	<b>\$ 138,033</b>	<b>\$ 112,920</b>	<b>\$ 198,689</b>	<b>\$ 85,769</b>

DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	COUNT CHANGE
FULL TIME	0	0	1	1
PART TIME	0	0	0	0
<b>Sub Total</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>





## State Solicitor

## Mission

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

## Expenditures by Line Item

ORG	OBJ	DESCRIPTION	FY 2015 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
01123	4010	SALARIES & WAGES	\$ 561,345	\$ 566,401	\$ 655,463	\$ 89,062
01123	4012	FICA	40,855	41,065	47,412	6,347
01123	4013	WORKER'S COMPENSATION	1,738	1,761	1,972	211
01123	4014	RETIREMENT	62,615	66,002	76,033	10,031
01123	4015	HEALTH INSURANCE	98,803	110,937	141,981	31,044
01123	4016	DENTAL INSURANCE	4,112	4,224	4,596	372
01123	4017	LIFE INSURANCE	202	209	151	(58)
01123	4021	UNEMPLOYMENT COMPENSATION	(985)	-	-	-
01123	4070	EMPLOYEE BENEFITS	700	700	-	(700)
01123	4100	OFFICE SUPPLIES	7,310	7,000	7,000	-
01123	4110	POSTAGE	6,718	6,800	6,800	-
01123	4140	DUES & SUBSCRIPTIONS	182	185	185	-
01123	4170	FUEL & OIL	4	200	100	(100)
01123	4210	TELEPHONE	2,233	2,232	2,232	-
01123	4211	LONG DISTANCE	182	300	300	-
01123	4262	COPIER CONTRACT	806	1,100	1,100	-
01123	4290	REPAIRS TO VEHICLES	-	300	300	-
01123	4400	FOOD	83	200	200	-
01123	4621	PROPERTY INSURANCE	345	345	391	46
01123	4622	TORT INSURANCE	6,695	6,695	6,895	200
01123	4650	CONSULTING & CONTRACTUAL	214	500	500	-
<b>Sub Total</b>			<b>\$ 794,158</b>	<b>\$ 817,156</b>	<b>\$ 953,611</b>	<b>\$ 136,455</b>

## FY 16-17 Budget Highlights

The budget includes the addition of 1 full time Attorney with a 4 year sunset rule.

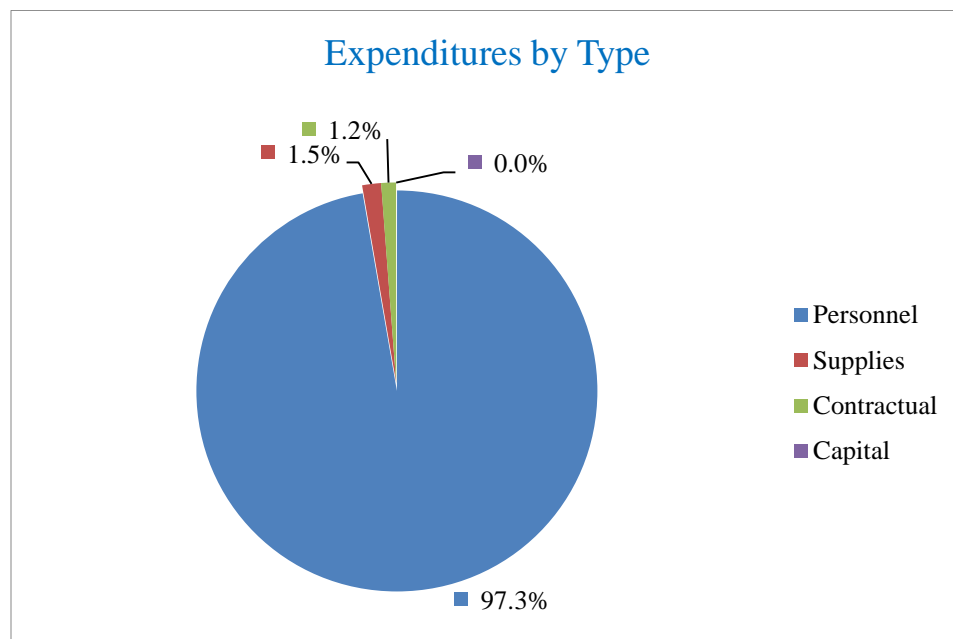


## State Solicitor

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

DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
PERSONNEL	\$ 769,385	\$ 791,299	\$ 927,608	\$ 136,309
SUPPLIES	14,297	14,685	14,585	(100)
CONTRACTUAL	10,476	11,172	11,418	246
CAPITAL	-	-	-	-
<b>Sub Total</b>	<b>\$ 794,158</b>	<b>\$ 817,156</b>	<b>\$ 953,611</b>	<b>\$ 136,455</b>

DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	COUNT CHANGE
FULL TIME	11	11	12	1
PART TIME	0	0	0	0
<b>Sub Total</b>	<b>11</b>	<b>11</b>	<b>12</b>	<b>1</b>



## Public Defender

## Mission

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

## Expenditures by Line Item

ORG	OBJ	DESCRIPTION	FY 2015 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
01124	4010	SALARIES & WAGES	\$ 58,042	\$ 67,146	\$ 124,389	\$ 57,243
01124	4012	FICA	4,244	5,007	9,244	4,237
01124	4013	WORKER'S COMPENSATION	180	209	375	166
01124	4014	RETIREMENT	6,116	7,427	13,758	6,331
01124	4015	HEALTH INSURANCE	13,343	15,816	29,817	14,001
01124	4016	DENTAL INSURANCE	620	768	1,140	372
01124	4017	LIFE INSURANCE	29	38	43	5
01124	4070	EMPLOYEE BENEFITS	-	-	250	250
01124	4100	OFFICE SUPPLIES	1,675	1,700	1,700	-
01124	4110	POSTAGE	735	800	800	-
01124	4210	TELEPHONE	318	324	324	-
01124	4211	LONG DISTANCE	52	75	75	-
01124	4262	COPIER CONTRACT	429	450	450	-
01124	4622	TORT INSURANCE	826	826	840	14
01124	4650	CONSULTING & CONTRACTUAL	4,609	-	-	-
01124	4810	COMPUTER EQUIPMENT	-	1,700	600	(1,100)
<b>Sub Total</b>			<b>\$ 91,220</b>	<b>\$ 102,286</b>	<b>\$ 183,805</b>	<b>\$ 81,519</b>

## FY 16-17 Budget Highlights

The budget includes the addition of 1 full time Attorney with a 4 year sunset rule.

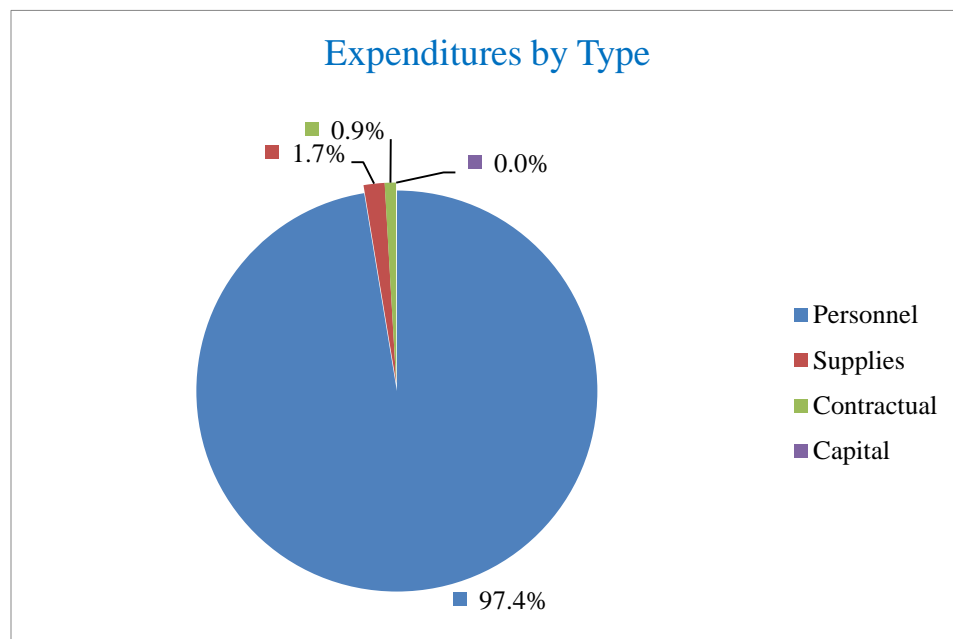


## Public Defender

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

DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
PERSONNEL	\$ 82,575	\$ 96,411	\$ 179,016	\$ 82,605
SUPPLIES	2,410	4,200	3,100	(1,100)
CONTRACTUAL	6,235	1,675	1,689	14
CAPITAL	-	-	-	-
<b>Sub Total</b>	<b>\$ 91,220</b>	<b>\$ 102,286</b>	<b>\$ 183,805</b>	<b>\$ 81,519</b>

DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	COUNT CHANGE
FULL TIME	2	2	3	1
PART TIME	0	0	0	0
<b>Sub Total</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>1</b>



## Probate Court

## Mission

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

## Expenditures by Line Item

ORG	OBJ	DESCRIPTION	FY 2015 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
01127	4010	SALARIES & WAGES	\$ 202,151	\$ 200,586	\$ 220,663	\$ 20,077
01127	4011	SUPPLEMENTAL PAY	1,575	1,500	1,575	75
01127	4012	FICA	14,895	14,819	16,082	1,263
01127	4013	WORKER'S COMPENSATION	648	646	2,187	1,541
01127	4014	RETIREMENT	21,643	22,436	23,143	707
01127	4015	HEALTH INSURANCE	41,569	45,523	55,900	10,377
01127	4016	DENTAL INSURANCE	1,836	1,920	1,920	-
01127	4017	LIFE INSURANCE	90	95	60	(35)
01127	4020	OVERTIME	652	750	750	-
01127	4070	EMPLOYEE BENEFITS	400	250	300	50
01127	4100	OFFICE SUPPLIES	8,095	3,866	4,151	285
01127	4110	POSTAGE	2,193	2,500	2,300	(200)
01127	4140	DUES & SUBSCRIPTIONS	655	683	683	-
01127	4150	TRAVEL EXPENSE	309	400	400	-
01127	4211	LONG DISTANCE	24	20	20	-
01127	4262	COPIER CONTRACT	671	600	625	25
01127	4265	SOFTWARE CONTRACT	-	-	1,068	1,068
01127	4266	EQUIPMENT CONTRACT	-	400	-	(400)
01127	4270	REPAIRS TO EQUIPMENT	-	200	200	-
01127	4622	TORT INSURANCE	2,494	2,494	2,514	20
01127	4640	TRAINING	2,920	-	-	-
01127	4820	OFFICE FURNITURE & EQUIP	2,277	340	2,100	1,760
<b>Sub Total</b>			<b>\$ 305,096</b>	<b>\$ 300,028</b>	<b>\$ 336,641</b>	<b>\$ 36,613</b>

## FY 16-17 Budget Highlights

No significant changes for the FY 2017 budget.



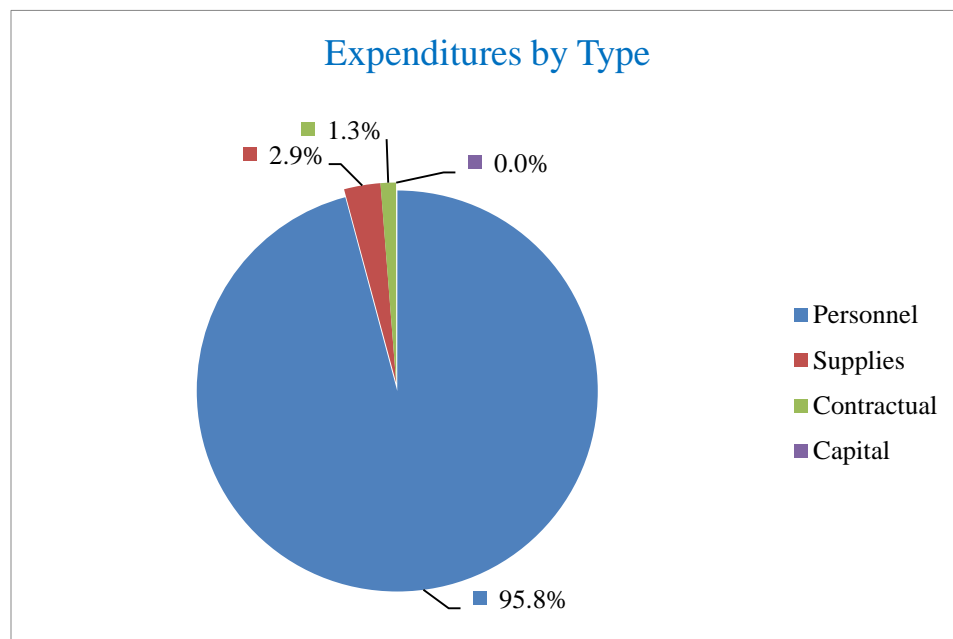


## Probate Court

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

DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
PERSONNEL	\$ 285,459	\$ 288,525	\$ 322,580	\$ 34,055
SUPPLIES	13,529	7,989	9,834	1,845
CONTRACTUAL	6,108	3,514	4,227	713
CAPITAL	-	-	-	-
<b>Sub Total</b>	<b>\$ 305,096</b>	<b>\$ 300,028</b>	<b>\$ 336,641</b>	<b>\$ 36,613</b>

DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	COUNT CHANGE
FULL TIME	5	5	5	0
PART TIME	0	0	1	1
<b>Sub Total</b>	<b>5</b>	<b>5</b>	<b>6</b>	<b>1</b>



## Register of Deeds

### Mission

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

### Expenditures by Line Item

ORG	OBJ	DESCRIPTION	FY 2015 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
01128	4010	SALARIES & WAGES	\$ 152,629	\$ 151,946	\$ 156,504	\$ 4,558
01128	4011	SUPPLEMENTAL PAY	1,575	1,500	1,575	75
01128	4012	FICA	11,392	11,391	11,507	116
01128	4013	WORKER'S COMPENSATION	488	488	471	(17)
01128	4014	RETIREMENT	16,332	16,972	17,485	513
01128	4015	HEALTH INSURANCE	37,396	39,568	46,165	6,597
01128	4016	DENTAL INSURANCE	1,519	1,536	1,536	-
01128	4017	LIFE INSURANCE	74	76	48	(28)
01128	4070	EMPLOYEE BENEFITS	-	-	750	750
01128	4100	OFFICE SUPPLIES	4,958	6,000	5,750	(250)
01128	4110	POSTAGE	198	300	300	-
01128	4140	DUES & SUBSCRIPTIONS	125	125	205	80
01128	4211	LONG DISTANCE	25	35	35	-
01128	4262	COPIER CONTRACT	399	500	500	-
01128	4265	SOFTWARE CONTRACT	29,534	31,039	32,591	1,552
01128	4270	REPAIRS TO EQUIPMENT	504	-	-	-
01128	4622	TORT INSURANCE	1,916	1,916	1,949	33
01128	4640	TRAINING	144	-	-	-
01128	4650	CONSULTING & CONTRACTUAL	47,017	5,000	15,150	10,150
01128	4820	OFFICE FURNITURE & EQUIP	290	-	-	-
<b>Sub Total</b>			<b>\$ 306,515</b>	<b>\$ 268,392</b>	<b>\$ 292,521</b>	<b>\$ 24,129</b>

### FY 16-17 Budget Highlights

The budget contains funding for the server migration services for data and files to the new Register of Deeds server.

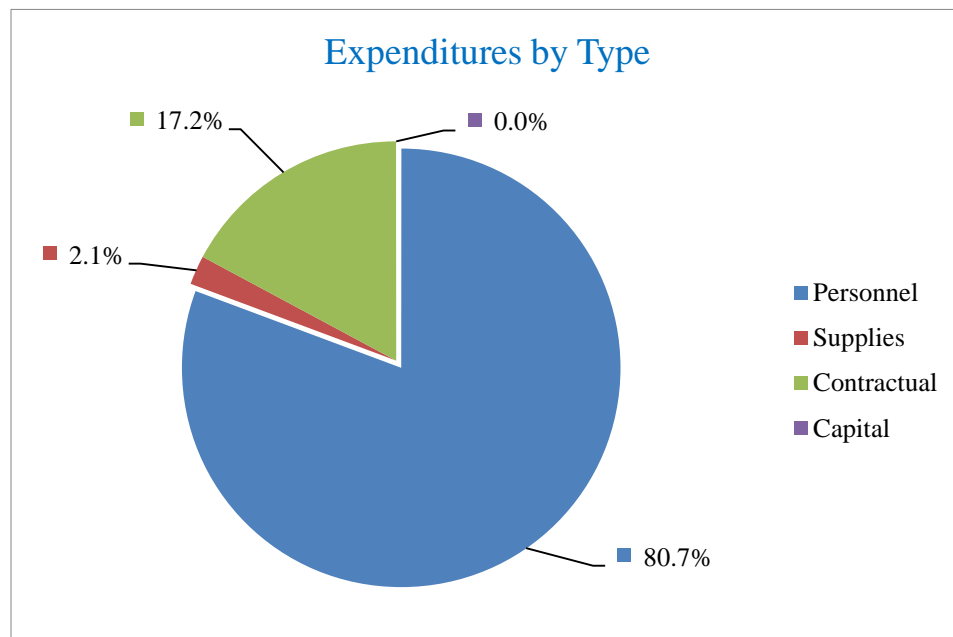


## Register of Deeds

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

DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
PERSONNEL	\$ 221,406	\$ 223,477	\$ 236,041	\$ 12,564
SUPPLIES	6,075	6,425	6,255	(170)
CONTRACTUAL	79,034	38,490	50,225	11,735
CAPITAL	-	-	-	-
<b>Sub Total</b>	<b>\$ 306,515</b>	<b>\$ 268,392</b>	<b>\$ 292,521</b>	<b>\$ 24,129</b>

DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	COUNT CHANGE
FULL TIME	4	4	4	0
PART TIME	0	0	0	0
<b>Sub Total</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>0</b>



## Clerk of Court

## Mission

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

## Expenditures by Line Item

ORG	OBJ	DESCRIPTION	FY 2015 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
01129	4010	SALARIES & WAGES	\$ 410,618	\$ 402,822	\$ 417,661	\$ 14,839
01129	4011	SUPPLEMENTAL PAY	1,575	1,500	1,575	75
01129	4012	FICA	29,592	29,113	30,004	891
01129	4013	WORKER'S COMPENSATION	2,267	2,095	2,055	(40)
01129	4014	RETIREMENT	41,670	43,377	44,748	1,371
01129	4015	HEALTH INSURANCE	73,837	80,802	88,834	8,032
01129	4016	DENTAL INSURANCE	3,797	3,840	3,840	-
01129	4017	LIFE INSURANCE	186	190	120	(70)
01129	4020	OVERTIME	9	100	100	-
01129	4070	EMPLOYEE BENEFITS	-	450	850	400
01129	4100	OFFICE SUPPLIES	10,913	13,500	13,500	-
01129	4110	POSTAGE	9,397	9,500	9,500	-
01129	4140	DUES & SUBSCRIPTIONS	565	550	550	-
01129	4170	FUEL & OIL	320	528	198	(330)
01129	4180	JUROR FEES	29,688	35,000	30,000	(5,000)
01129	4210	TELEPHONE	2,365	2,364	2,448	84
01129	4211	LONG DISTANCE	147	200	200	-
01129	4212	DATA LINE PHONE CHARGES	8,231	9,100	9,100	-
01129	4262	COPIER CONTRACT	1,889	2,500	2,200	(300)
01129	4265	SOFTWARE CONTRACT	8,938	9,206	9,483	277
01129	4266	EQUIPMENT CONTRACT	378	746	593	(153)
01129	4270	REPAIRS TO EQUIPMENT	350	200	200	-
01129	4290	REPAIRS TO VEHICLES	19	400	300	(100)
01129	4400	FOOD	2,457	2,500	2,500	-
01129	4621	PROPERTY INSURANCE	345	345	391	46
01129	4622	TORT INSURANCE	4,731	4,731	4,917	186
01129	4630	RENT-BUILDINGS, EQUIPMENT	2,184	2,185	2,212	27
01129	4640	TRAINING	4,471	-	-	-
01129	4810	COMPUTER EQUIPMENT	-	1,300	-	(1,300)
01129	4820	OFFICE FURNITURE & EQUIP	-	1,500	-	(1,500)
<b>Sub Total</b>			<b>\$ 650,939</b>	<b>\$ 660,644</b>	<b>\$ 678,079</b>	<b>\$ 17,435</b>

## FY 16-17 Budget Highlights

No significant changes for the FY 2017 budget.

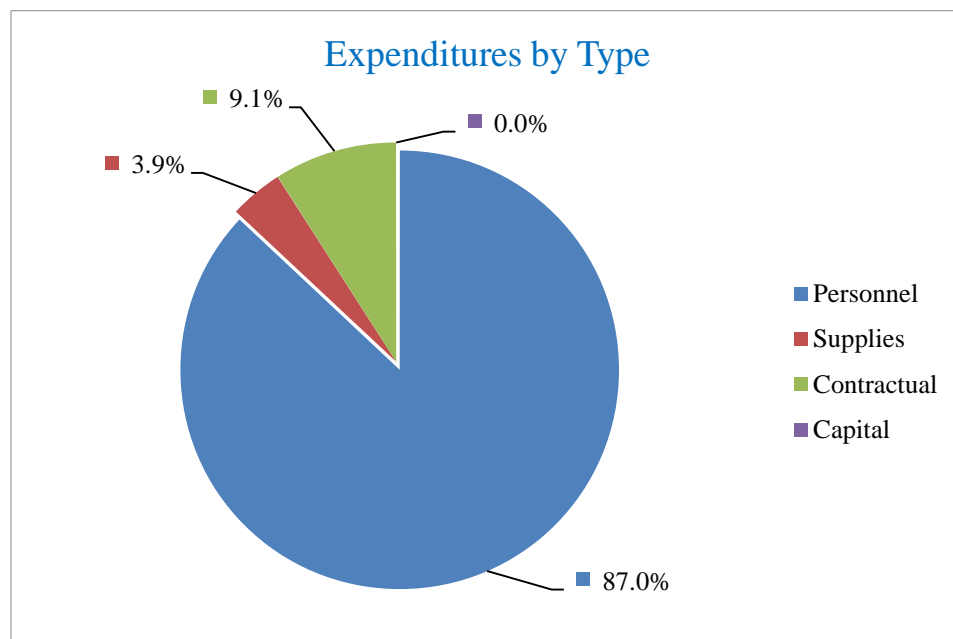


## Clerk of Court

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

DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
PERSONNEL	\$ 563,550	\$ 564,289	\$ 589,787	\$ 25,498
SUPPLIES	24,022	29,978	26,748	(3,230)
CONTRACTUAL	63,367	66,377	61,544	(4,833)
CAPITAL	-	-	-	-
<b>Sub Total</b>	<b>\$ 650,939</b>	<b>\$ 660,644</b>	<b>\$ 678,079</b>	<b>\$ 17,435</b>

DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	COUNT CHANGE
FULL TIME	14	14	14	0
PART TIME	9	9	9	0
<b>Sub Total</b>	<b>23</b>	<b>23</b>	<b>23</b>	<b>0</b>





## Administrator

### Mission

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

### Expenditures by Line Item

ORG	OBJ	DESCRIPTION	FY 2015 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
01131	4010	SALARIES & WAGES	\$ 283,927	\$ 234,713	\$ 234,367	\$ (346)
01131	4012	FICA	18,110	15,568	15,652	84
01131	4013	WORKER'S COMPENSATION	904	1,410	3,389	1,979
01131	4014	RETIREMENT	30,329	25,898	25,921	23
01131	4015	HEALTH INSURANCE	9,052	15,743	25,409	9,666
01131	4016	DENTAL INSURANCE	379	763	1,152	389
01131	4017	LIFE INSURANCE	19	38	24	(14)
01131	4070	EMPLOYEE BENEFITS	-	500	-	(500)
01131	4100	OFFICE SUPPLIES	4,805	1,750	1,750	-
01131	4110	POSTAGE	340	300	300	-
01131	4130	BATTERIES	20	50	50	-
01131	4140	DUES & SUBSCRIPTIONS	549	346	346	-
01131	4150	TRAVEL EXPENSE	1,018	3,000	3,000	-
01131	4170	FUEL & OIL	497	600	665	65
01131	4210	TELEPHONE	719	900	900	-
01131	4211	LONG DISTANCE	52	100	100	-
01131	4215	CELLULAR TELEPHONE	630	840	840	-
01131	4262	COPIER CONTRACT	368	300	300	-
01131	4270	REPAIRS TO EQUIPMENT	-	100	100	-
01131	4290	REPAIRS TO VEHICLES	179	500	500	-
01131	4430	CLEANING & SANITATION	10	25	25	-
01131	4621	PROPERTY INSURANCE	746	746	840	94
01131	4622	TORT INSURANCE	1,914	1,914	2,565	651
01131	4630	RENT-BUILDINGS, EQUIPMENT	2,760	2,760	2,760	-
01131	4640	TRAINING	195	75,000	75,000	-
01131	4710	SPECIAL DEPARTMENTAL SUPPLIES	968	3,000	3,000	-
01131	4915	MACHINERY & EQUIPMENT	-	33,419	-	(33,419)
<b>Sub Total</b>			<b>\$ 358,490</b>	<b>\$ 420,283</b>	<b>\$ 398,955</b>	<b>\$ (21,328)</b>

### FY 16-17 Budget Highlights

No significant changes for the FY 2017 budget.

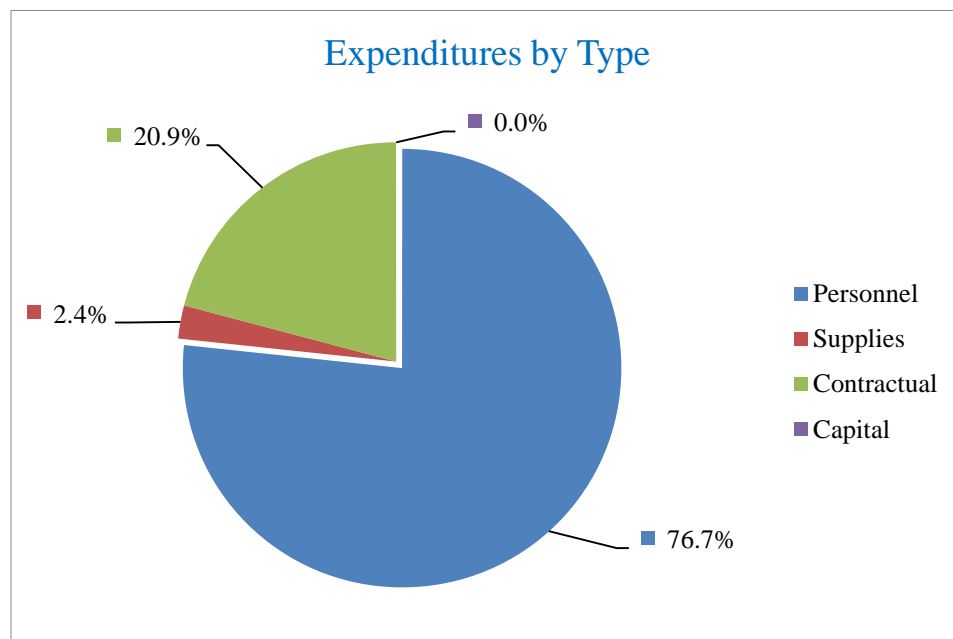


## Administrator

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

DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
PERSONNEL	\$ 342,720	\$ 294,633	\$ 305,914	\$ 11,281
SUPPLIES	8,386	9,671	9,736	65
CONTRACTUAL	7,384	82,560	83,305	745
CAPITAL	-	33,419	-	(33,419)
<b>Sub Total</b>	<b>\$ 358,490</b>	<b>\$ 420,283</b>	<b>\$ 398,955</b>	<b>\$ (21,328)</b>

DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	COUNT CHANGE
FULL TIME	2	3	3	0
PART TIME	0	0	0	0
<b>Sub Total</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>0</b>



## Purchasing

## Mission

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

## Expenditures by Line Item

ORG	OBJ	DESCRIPTION	FY 2015 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
01132	4010	SALARIES & WAGES	\$ 36,234	\$ 38,881	\$ 40,460	\$ 1,579
01132	4012	FICA	2,582	2,797	2,858	61
01132	4013	WORKER'S COMPENSATION	309	435	464	29
01132	4014	RETIREMENT	3,846	4,301	4,475	174
01132	4015	HEALTH INSURANCE	11,543	12,184	14,413	2,229
01132	4016	DENTAL INSURANCE	376	384	384	-
01132	4017	LIFE INSURANCE	19	19	12	(7)
01132	4020	OVERTIME	168	-	-	-
01132	4070	EMPLOYEE BENEFITS	-	-	250	250
01132	4100	OFFICE SUPPLIES	94	200	200	-
01132	4110	POSTAGE	3	50	50	-
01132	4140	DUES & SUBSCRIPTIONS	525	35	35	-
01132	4150	TRAVEL EXPENSE	-	50	20	(30)
01132	4160	SAFETY ITEMS	-	20	20	-
01132	4170	FUEL & OIL	331	864	357	(507)
01132	4210	TELEPHONE	318	312	312	-
01132	4211	LONG DISTANCE	6	30	30	-
01132	4262	COPIER CONTRACT	13	30	30	-
01132	4290	REPAIRS TO VEHICLES	97	200	200	-
01132	4310	SMALL HAND TOOLS	332	-	-	-
01132	4621	PROPERTY INSURANCE	411	411	459	48
01132	4622	TORT INSURANCE	507	507	515	8
01132	4650	CONSULTING & CONTRACTUAL	2,545	-	-	-
<b>Sub Total</b>			<b>\$ 60,257</b>	<b>\$ 61,710</b>	<b>\$ 65,544</b>	<b>\$ 3,834</b>

## FY 16-17 Budget Highlights

No significant changes for the FY 2017 budget.

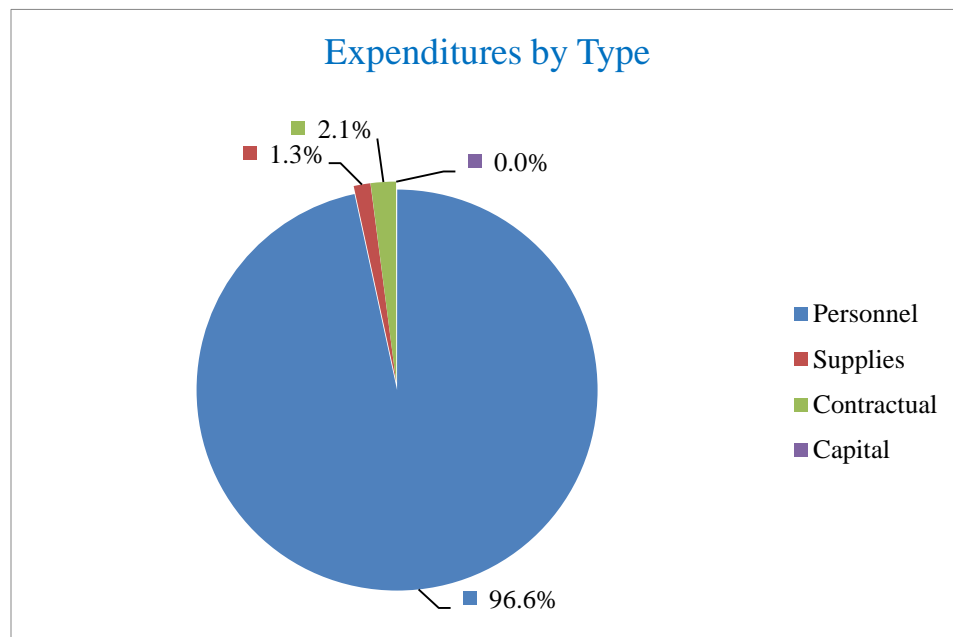


## Purchasing

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

DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
PERSONNEL	\$ 55,075	\$ 59,001	\$ 63,316	\$ 4,315
SUPPLIES	1,382	1,419	882	(537)
CONTRACTUAL	3,800	1,290	1,346	56
CAPITAL	-	-	-	-
<b>Sub Total</b>	<b>\$ 60,257</b>	<b>\$ 61,710</b>	<b>\$ 65,544</b>	<b>\$ 3,834</b>

DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	COUNT CHANGE
FULL TIME	1	1	1	0
PART TIME	1	1	1	0
<b>Sub Total</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>0</b>



## Finance

## Mission

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

## Expenditures by Line Item

ORG	OBJ	DESCRIPTION	FY 2015 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
01133	4010	SALARIES & WAGES	\$ 314,934	\$ 312,960	\$ 322,351	\$ 9,391
01133	4012	FICA	23,197	22,930	23,778	848
01133	4013	WORKER'S COMPENSATION	1,010	1,004	971	(33)
01133	4014	RETIREMENT	33,349	34,628	35,665	1,037
01133	4015	HEALTH INSURANCE	38,812	42,915	49,807	6,892
01133	4016	DENTAL INSURANCE	1,898	1,920	1,920	-
01133	4017	LIFE INSURANCE	112	114	72	(42)
01133	4020	OVERTIME	-	100	100	-
01133	4070	EMPLOYEE BENEFITS	500	-	-	-
01133	4100	OFFICE SUPPLIES	6,185	5,972	5,972	-
01133	4110	POSTAGE	4,736	5,000	5,000	-
01133	4140	DUES & SUBSCRIPTIONS	100	100	100	-
01133	4150	TRAVEL EXPENSE	91	400	400	-
01133	4210	TELEPHONE	955	960	960	-
01133	4211	LONG DISTANCE	52	75	75	-
01133	4215	CELLULAR TELEPHONE	420	420	420	-
01133	4262	COPIER CONTRACT	190	150	150	-
01133	4270	REPAIRS TO EQUIPMENT	-	200	200	-
01133	4430	CLEANING & SANITATION	4	15	15	-
01133	4622	TORT INSURANCE	3,539	3,539	3,633	94
01133	4640	TRAINING	3,201	-	-	-
01133	4650	CONSULTING & CONTRACTUAL	57,000	66,220	66,220	-
01133	4810	COMPUTER EQUIPMENT	1,120	-	-	-
01133	4820	OFFICE FURNITURE & EQUIP	-	-	3,620	3,620
<b>Sub Total</b>			<b>\$ 491,408</b>	<b>\$ 499,622</b>	<b>\$ 521,429</b>	<b>\$ 21,807</b>

## FY 16-17 Budget Highlights

No significant changes for the FY 2017 budget.



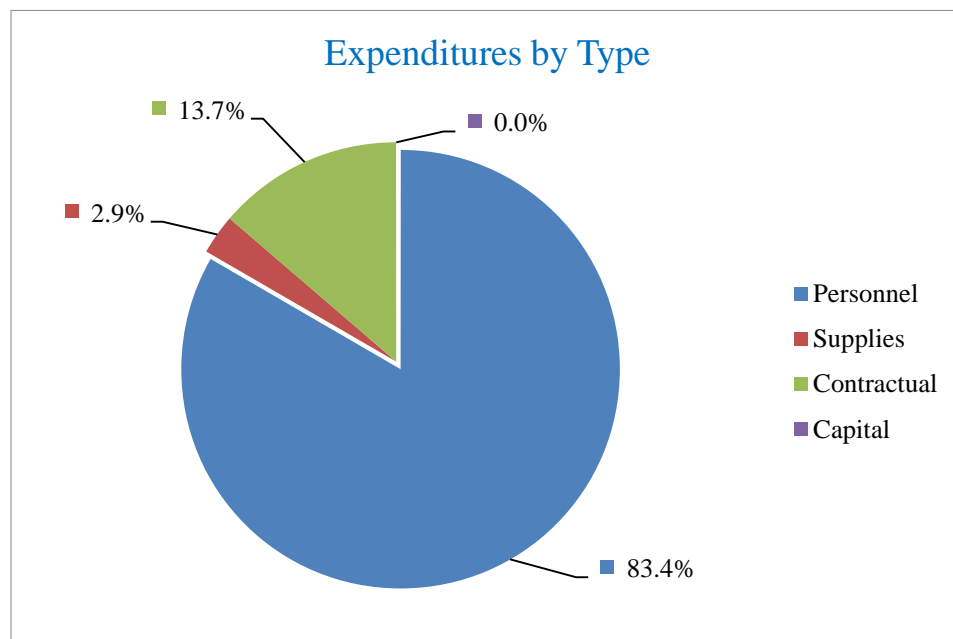


## Finance

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

DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
PERSONNEL	\$ 413,813	\$ 416,571	\$ 434,664	\$ 18,093
SUPPLIES	12,237	11,687	15,307	3,620
CONTRACTUAL	65,358	71,364	71,458	94
CAPITAL	-	-	-	-
<b>Sub Total</b>	<b>\$ 491,408</b>	<b>\$ 499,622</b>	<b>\$ 521,429</b>	<b>\$ 21,807</b>

DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	COUNT CHANGE
FULL TIME	6	6	6	0
PART TIME	0	0	0	0
<b>Sub Total</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>0</b>



## Building Maintenance

## Mission

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

## Expenditures by Line Item

ORG	OBJ	DESCRIPTION	FY 2015 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
01134	4010	SALARIES & WAGES	\$ 517,745	\$ 570,734	\$ 703,835	\$ 133,101
01134	4012	FICA	38,489	42,766	51,998	9,232
01134	4013	WORKER'S COMPENSATION	19,253	21,223	27,514	6,291
01134	4014	RETIREMENT	54,944	63,407	78,071	14,664
01134	4015	HEALTH INSURANCE	132,743	156,176	230,181	74,005
01134	4016	DENTAL INSURANCE	6,214	7,102	8,424	1,322
01134	4017	LIFE INSURANCE	304	352	278	(74)
01134	4020	OVERTIME	1,729	2,500	2,000	(500)
01134	4070	EMPLOYEE BENEFITS	450	450	700	250
01134	4100	OFFICE SUPPLIES	403	600	600	-
01134	4110	POSTAGE	10	20	20	-
01134	4120	SOFTWARE	50	-	-	-
01134	4130	BATTERIES	72	75	75	-
01134	4160	SAFETY ITEMS	1,118	1,100	1,700	600
01134	4170	FUEL & OIL	29,670	36,683	22,940	(13,743)
01134	4200	ELECTRICITY & HEATING FUEL	303,432	295,096	315,964	20,868
01134	4210	TELEPHONE	2,643	2,600	2,850	250
01134	4211	LONG DISTANCE	6	10	10	-
01134	4212	DATA LINE PHONE CHARGES	-	-	1,404	1,404
01134	4215	CELLULAR TELEPHONE	916	1,200	1,200	-
01134	4220	WATER & SEWER	23,425	28,480	27,000	(1,480)
01134	4262	COPIER CONTRACT	515	200	200	-
01134	4263	SECURITY MONITORING CONTRACT	2,996	2,600	2,600	-
01134	4264	PEST CONTROL CONTRACT	9,556	5,603	5,603	-
01134	4266	EQUIPMENT CONTRACT	24,984	43,384	43,384	-
01134	4268	FIRE ALARM INSPECTION	3,295	3,400	5,500	2,100
01134	4269	FIRE EXTINGUISHER CONTRACT	9,352	13,850	15,600	1,750
01134	4270	REPAIRS TO EQUIPMENT	1,949	3,000	8,000	5,000
01134	4280	REPAIRS TO BUILDINGS & GROUNDS	686,631	423,038	412,197	(10,841)
01134	4290	REPAIRS TO VEHICLES	12,554	8,300	13,000	4,700
01134	4310	SMALL HAND TOOLS	1,294	2,000	2,000	-
01134	4410	UNIFORMS & CLOTHING	5,479	4,500	4,500	-
01134	4430	CLEANING & SANITATION	34,726	40,000	37,500	(2,500)
01134	4480	CHEMICALS	18	1,000	1,000	-



## Building Maintenance

## Expenditures by Line Item, continued

ORG	OBJ	DESCRIPTION	FY 2015 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
01134	4490	MEDICAL SERVICES & SUPPLIES	\$ -	\$ 75	\$ 75	\$ -
01134	4621	PROPERTY INSURANCE	43,002	42,880	42,880	-
01134	4622	TORT INSURANCE	7,150	7,150	7,538	388
01134	4630	RENT-BUILDINGS, EQUIPMENT	214	200	200	-
01134	4640	TRAINING	285	-	-	-
01134	4650	CONSULTING & CONTRACTUAL	3,504	-	-	-
01134	4710	SPECIAL DEPARTMENTAL SUPPLIES	-	50	50	-
01134	4820	OFFICE FURNITURE & EQUIP	-	-	3,620	3,620
01134	4850	MACHINES & EQUIPMENT	2,138	15,030	15,200	170
01134	4915	MACHINERY & EQUIPMENT	-	-	99,000	99,000
Sub Total			\$ 1,983,258	\$ 1,846,834	\$ 2,196,411	\$ 349,577

## FY 16-17 Budget Highlights

The budget includes the addition of two full time mechanics and the transfer of one mechanic from Solid Waste to the Building Maintenance Department. The budget also includes the replacement of two vans for the department.

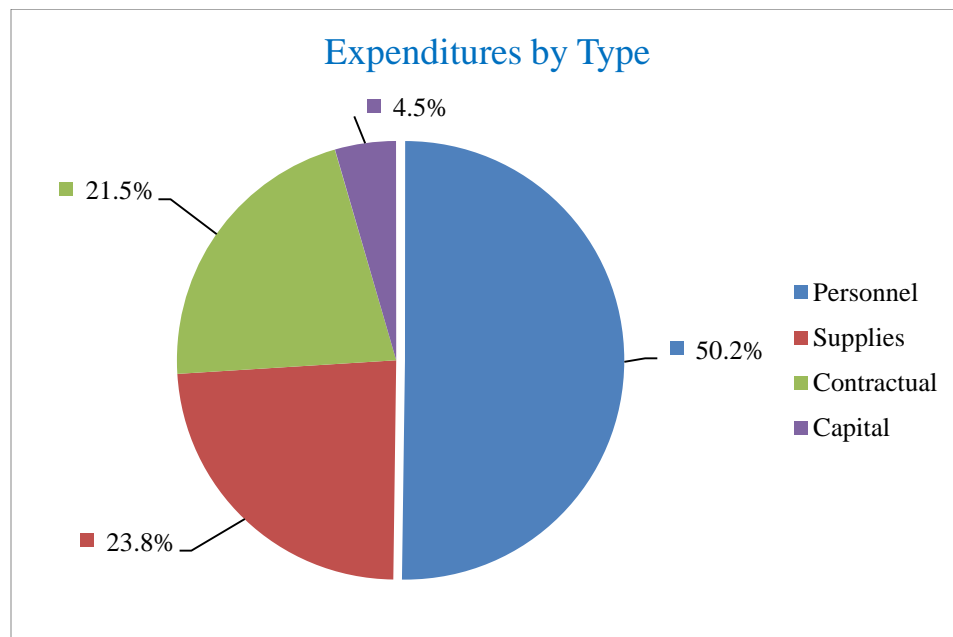


## Building Maintenance

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

DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
PERSONNEL	\$ 771,871	\$ 864,710	\$ 1,103,001	\$ 238,291
SUPPLIES	776,112	535,471	522,477	(12,994)
CONTRACTUAL	435,275	446,653	471,933	25,280
CAPITAL	-	-	99,000	99,000
<b>Sub Total</b>	<b>\$ 1,983,258</b>	<b>\$ 1,846,834</b>	<b>\$ 2,196,411</b>	<b>\$ 349,577</b>

DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	COUNT CHANGE
FULL TIME	18	19	22	3
PART TIME	0	0	0	0
<b>Sub Total</b>	<b>18</b>	<b>19</b>	<b>22</b>	<b>3</b>



## Human Resources

## Mission

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

## Expenditures by Line Item

ORG	OBJ	DESCRIPTION	FY 2015 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
01135	4010	SALARIES & WAGES	\$ 83,988	\$ 83,612	\$ 91,885	\$ 8,273
01135	4012	FICA	6,318	6,393	6,919	526
01135	4013	WORKER'S COMPENSATION	268	269	276	7
01135	4014	RETIREMENT	8,893	9,249	10,163	914
01135	4015	HEALTH INSURANCE	14,951	12,406	18,347	5,941
01135	4016	DENTAL INSURANCE	759	768	768	-
01135	4017	LIFE INSURANCE	37	38	24	(14)
01135	4070	EMPLOYEE BENEFITS	33,096	38,180	36,980	(1,200)
01135	4100	OFFICE SUPPLIES	959	1,300	1,300	-
01135	4110	POSTAGE	237	750	750	-
01135	4140	DUES & SUBSCRIPTIONS	286	401	401	-
01135	4150	TRAVEL EXPENSE	-	50	50	-
01135	4160	SAFETY ITEMS	79	1,500	1,500	-
01135	4210	TELEPHONE	318	320	320	-
01135	4211	LONG DISTANCE	7	20	20	-
01135	4262	COPIER CONTRACT	384	275	275	-
01135	4400	FOOD	-	200	200	-
01135	4622	TORT INSURANCE	1,037	1,037	984	(53)
01135	4650	CONSULTING & CONTRACTUAL	4,532	5,000	5,000	-
<b>Sub Total</b>			<b>\$ 156,149</b>	<b>\$ 161,768</b>	<b>\$ 176,162</b>	<b>\$ 14,394</b>

## FY 16-17 Budget Highlights

No significant changes for the FY 2017 budget.



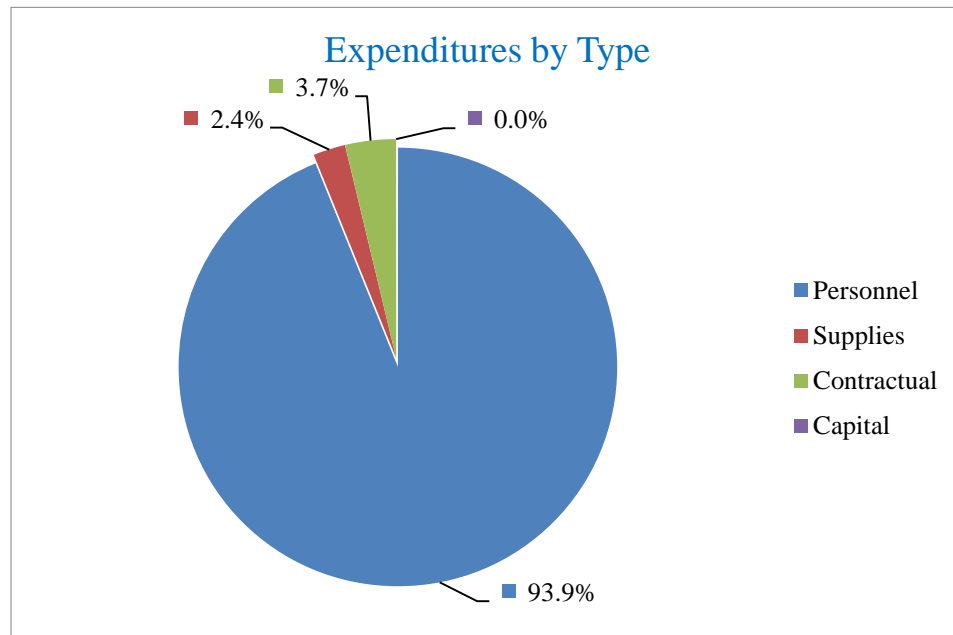


## Human Resources

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

DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
PERSONNEL	\$ 148,310	\$ 150,915	\$ 165,362	\$ 14,447
SUPPLIES	1,561	4,201	4,201	-
CONTRACTUAL	6,278	6,652	6,599	(53)
CAPITAL	-	-	-	-
<b>Sub Total</b>	<b>\$ 156,149</b>	<b>\$ 161,768</b>	<b>\$ 176,162</b>	<b>\$ 14,394</b>

DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	COUNT CHANGE
FULL TIME	2	2	2	0
PART TIME	0	0	0	0
<b>Sub Total</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>0</b>



## Delinquent Tax

### Mission

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

### Expenditures by Line Item

ORG	OBJ	DESCRIPTION	FY 2015 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
01136	4010	SALARIES & WAGES	\$ 111,606	\$ 107,070	\$ 110,606	\$ 3,536
01136	4012	FICA	7,766	7,550	7,837	287
01136	4013	WORKER'S COMPENSATION	364	346	335	(11)
01136	4014	RETIREMENT	11,939	11,925	12,318	393
01136	4015	HEALTH INSURANCE	34,563	36,490	37,067	577
01136	4016	DENTAL INSURANCE	1,138	1,152	1,152	-
01136	4017	LIFE INSURANCE	56	57	36	(21)
01136	4020	OVERTIME	947	750	750	-
01136	4070	EMPLOYEE BENEFITS	250	-	-	-
01136	4100	OFFICE SUPPLIES	11,284	7,000	7,000	-
01136	4110	POSTAGE	36,673	39,000	39,000	-
01136	4140	DUES & SUBSCRIPTIONS	75	100	100	-
01136	4150	TRAVEL EXPENSE	37	100	100	-
01136	4211	LONG DISTANCE	24	20	20	-
01136	4215	CELLULAR TELEPHONE	245	420	420	-
01136	4262	COPIER CONTRACT	-	150	150	-
01136	4622	TORT INSURANCE	1,415	1,177	1,442	265
01136	4630	RENT-BUILDINGS, EQUIPMENT	-	76	-	(76)
01136	4640	TRAINING	749	-	-	-
01136	4650	CONSULTING & CONTRACTUAL	112,801	63,923	63,923	-
01136	4810	COMPUTER EQUIPMENT	-	-	-	-
01136	4820	OFFICE FURNITURE & EQUIP	-	1,400	-	(1,400)
<b>Sub Total</b>			<b>\$ 331,933</b>	<b>\$ 278,706</b>	<b>\$ 282,256</b>	<b>\$ 3,550</b>

### FY 16-17 Budget Highlights

No significant changes for the FY 2017 budget.

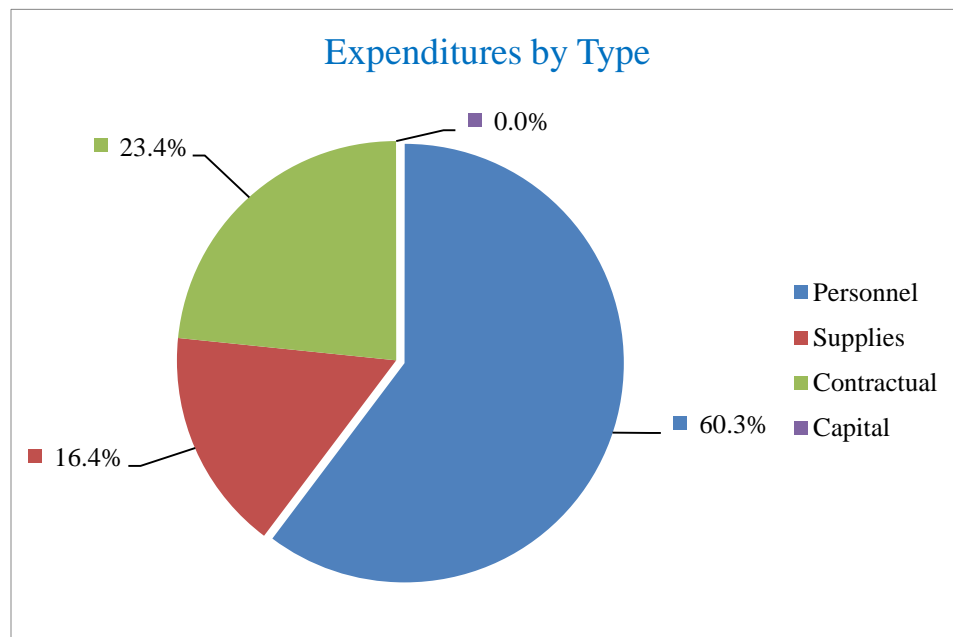


## Delinquent Tax

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

DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
PERSONNEL	\$ 168,629	\$ 165,340	\$ 170,101	\$ 4,761
SUPPLIES	48,069	47,600	46,200	(1,400)
CONTRACTUAL	115,235	65,766	65,955	189
CAPITAL	-	-	-	-
<b>Sub Total</b>	<b>\$ 331,933</b>	<b>\$ 278,706</b>	<b>\$ 282,256</b>	<b>\$ 3,550</b>

DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	COUNT CHANGE
FULL TIME	3	3	3	0
PART TIME	0	0	0	0
<b>Sub Total</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0</b>



## Risk Manager

## Mission

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

## Expenditures by Line Item

ORG	OBJ	DESCRIPTION	FY 2015 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
01137	4010	SALARIES & WAGES	\$ 30,181	\$ 30,182	\$ 31,087	\$ 905
01137	4012	FICA	2,306	2,308	2,353	45
01137	4013	WORKER'S COMPENSATION	1,135	1,135	1,148	13
01137	4014	RETIREMENT	3,929	4,147	4,272	125
01137	4015	HEALTH INSURANCE	5,862	6,203	7,020	817
01137	4016	DENTAL INSURANCE	380	384	384	-
01137	4017	LIFE INSURANCE	19	19	12	(7)
01137	4070	EMPLOYEE BENEFITS	-	-	200	200
01137	4100	OFFICE SUPPLIES	6	20	20	-
01137	4150	TRAVEL EXPENSE	31	-	-	-
01137	4215	CELLULAR TELEPHONE	420	420	420	-
01137	4622	TORT INSURANCE	5,777	5,777	5,777	-
<b>Sub Total</b>			<b>\$ 50,045</b>	<b>\$ 50,595</b>	<b>\$ 52,693</b>	<b>\$ 2,098</b>

## FY 16-17 Budget Highlights

No significant changes for the FY 2017 budget.

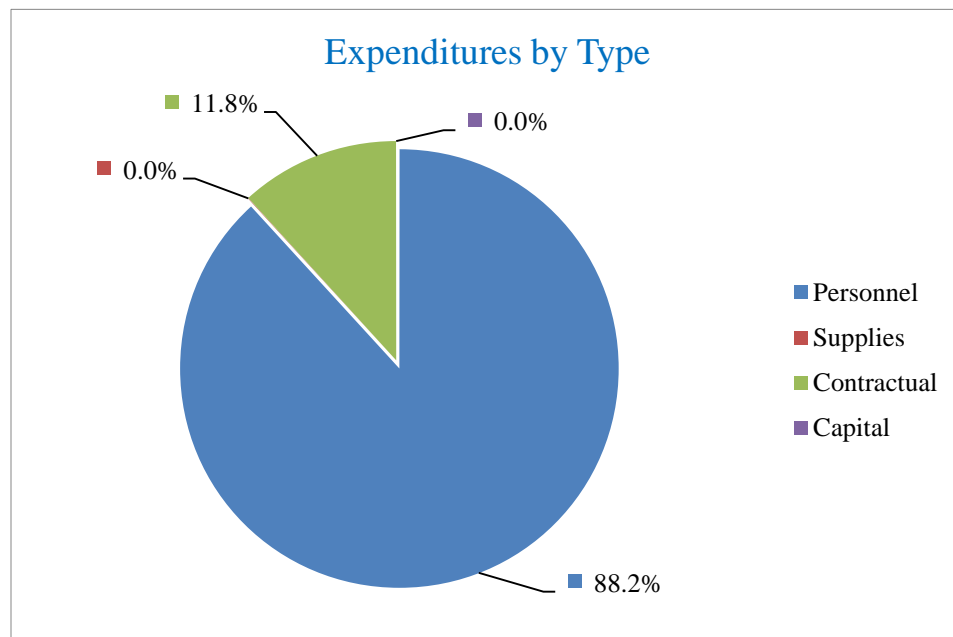


## Risk Manager

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

DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
PERSONNEL	\$ 43,812	\$ 44,378	\$ 46,476	\$ 2,098
SUPPLIES	36	20	20	-
CONTRACTUAL	6,197	6,197	6,197	-
CAPITAL	-	-	-	-
<b>Sub Total</b>	<b>\$ 50,045</b>	<b>\$ 50,595</b>	<b>\$ 52,693</b>	<b>\$ 2,098</b>

DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	COUNT CHANGE
FULL TIME	1	1	1	0
PART TIME	0	0	0	0
<b>Sub Total</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>





## Treasurer

## Mission

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

## Expenditures by Line Item

ORG	OBJ	DESCRIPTION	FY 2015 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
01152	4010	SALARIES & WAGES	\$ 256,993	\$ 255,840	\$ 248,232	\$ (7,608)
01152	4012	FICA	18,908	18,844	18,260	(584)
01152	4013	WORKER'S COMPENSATION	823	823	750	(73)
01152	4014	RETIREMENT	27,278	28,342	27,503	(839)
01152	4015	HEALTH INSURANCE	37,715	39,856	53,854	13,998
01152	4016	DENTAL INSURANCE	2,278	2,304	2,304	-
01152	4017	LIFE INSURANCE	112	114	72	(42)
01152	4020	OVERTIME	612	400	400	-
01152	4070	EMPLOYEE BENEFITS	1,200	300	-	(300)
01152	4100	OFFICE SUPPLIES	15,208	20,000	20,000	-
01152	4110	POSTAGE	98,907	101,000	102,000	1,000
01152	4140	DUES & SUBSCRIPTIONS	75	100	100	-
01152	4150	TRAVEL EXPENSE	578	550	550	-
01152	4211	LONG DISTANCE	21	25	25	-
01152	4262	COPIER CONTRACT	246	125	125	-
01152	4622	TORT INSURANCE	2,977	2,977	3,022	45
01152	4630	RENT-BUILDINGS, EQUIPMENT	1,337	1,340	1,742	402
01152	4640	TRAINING	1,063	-	-	-
<b>Sub Total</b>			<b>\$ 466,331</b>	<b>\$ 472,940</b>	<b>\$ 478,939</b>	<b>\$ 5,999</b>

## FY 16-17 Budget Highlights

No significant changes for the FY 2017 budget.

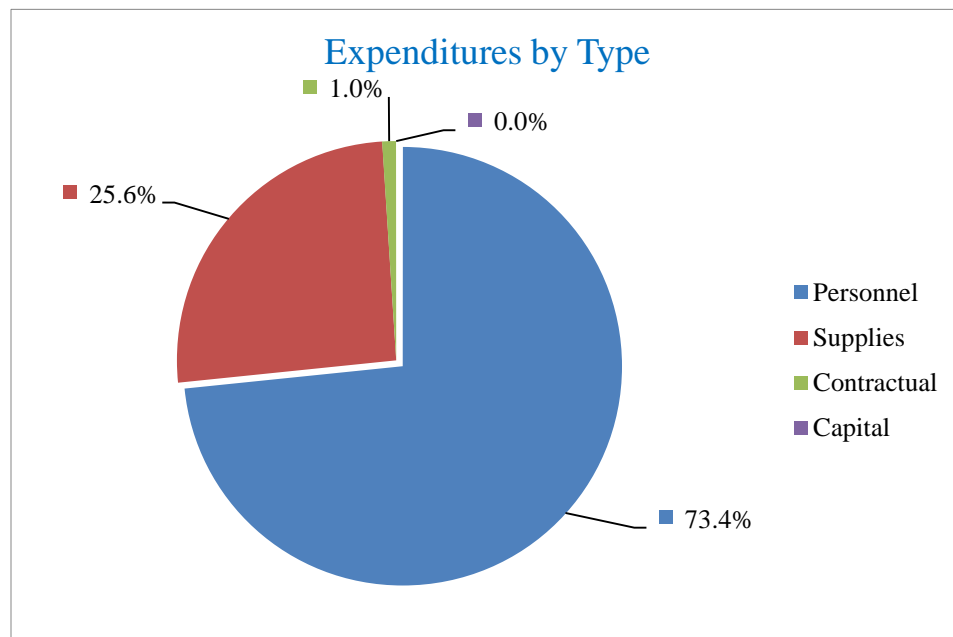


## Treasurer

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

DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
PERSONNEL	\$ 345,918	\$ 346,823	\$ 351,375	\$ 4,552
SUPPLIES	114,768	121,650	122,650	1,000
CONTRACTUAL	5,645	4,467	4,914	447
CAPITAL	-	-	-	-
<b>Sub Total</b>	<b>\$ 466,331</b>	<b>\$ 472,940</b>	<b>\$ 478,939</b>	<b>\$ 5,999</b>

DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	COUNT CHANGE
FULL TIME	6	6	6	0
PART TIME	0	0	0	0
<b>Sub Total</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>0</b>



## Auditor

## Mission

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

## Expenditures by Line Item

ORG	OBJ	DESCRIPTION	FY 2015 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
01154	4010	SALARIES & WAGES	\$ 201,906	\$ 204,147	\$ 214,105	\$ 9,958
01154	4012	FICA	14,726	15,009	15,591	582
01154	4013	WORKER'S COMPENSATION	645	657	646	(11)
01154	4014	RETIREMENT	21,371	22,593	23,694	1,101
01154	4015	HEALTH INSURANCE	52,921	55,899	65,804	9,905
01154	4016	DENTAL INSURANCE	2,278	2,304	2,304	-
01154	4017	LIFE INSURANCE	112	114	72	(42)
01154	4020	OVERTIME	25	100	100	-
01154	4070	EMPLOYEE BENEFITS	-	450	250	(200)
01154	4100	OFFICE SUPPLIES	29,210	28,800	28,800	-
01154	4110	POSTAGE	2,853	2,800	2,800	-
01154	4140	DUES & SUBSCRIPTIONS	(5)	560	560	-
01154	4150	TRAVEL EXPENSE	-	50	50	-
01154	4210	TELEPHONE	318	320	320	-
01154	4211	LONG DISTANCE	47	90	90	-
01154	4215	CELLULAR TELEPHONE	420	420	420	-
01154	4262	COPIER CONTRACT	332	300	300	-
01154	4270	REPAIRS TO EQUIPMENT	-	100	100	-
01154	4622	TORT INSURANCE	2,579	2,579	2,623	44
01154	4640	TRAINING	625	-	-	-
01154	4650	CONSULTING & CONTRACTUAL	2,035	2,050	2,300	250
01154	4810	COMPUTER EQUIPMENT	633	-	-	-
<b>Sub Total</b>			<b>\$ 333,030</b>	<b>\$ 339,342</b>	<b>\$ 360,929</b>	<b>\$ 21,587</b>

## FY 16-17 Budget Highlights

No significant changes for the FY 2017 budget.

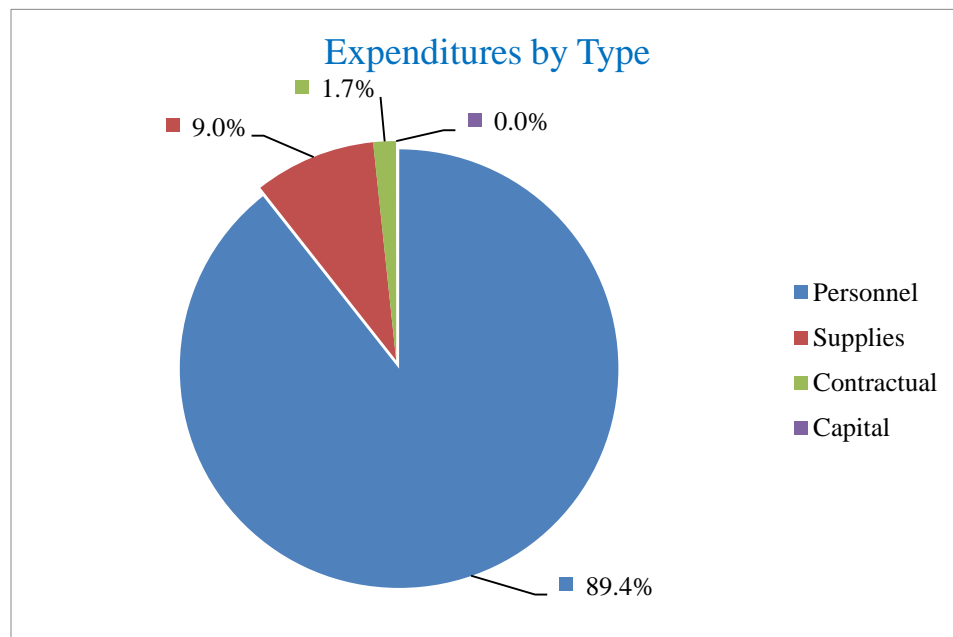


## Auditor

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

DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
PERSONNEL	\$ 293,984	\$ 301,273	\$ 322,566	\$ 21,293
SUPPLIES	32,691	32,310	32,310	-
CONTRACTUAL	6,355	5,759	6,053	294
CAPITAL	-	-	-	-
<b>Sub Total</b>	<b>\$ 333,030</b>	<b>\$ 339,342</b>	<b>\$ 360,929</b>	<b>\$ 21,587</b>

DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	COUNT CHANGE
FULL TIME	6	6	6	0
PART TIME	0	0	0	0
<b>Sub Total</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>0</b>



## Tax Assessor

## Mission

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

## Expenditures by Line Item

ORG	OBJ	DESCRIPTION	FY 2015 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
01155	4010	SALARIES & WAGES	\$ 520,622	\$ 518,919	\$ 521,533	\$ 2,614
01155	4012	FICA	38,660	38,507	38,670	163
01155	4013	WORKER'S COMPENSATION	6,578	6,545	6,817	272
01155	4014	RETIREMENT	55,505	57,731	57,963	232
01155	4015	HEALTH INSURANCE	83,806	88,695	99,975	11,280
01155	4016	DENTAL INSURANCE	4,175	4,224	4,224	-
01155	4017	LIFE INSURANCE	223	228	144	(84)
01155	4020	OVERTIME	3,507	3,000	2,500	(500)
01155	4070	EMPLOYEE BENEFITS	300	1,200	550	(650)
01155	4100	OFFICE SUPPLIES	2,858	2,900	3,000	100
01155	4110	POSTAGE	2,040	3,888	2,940	(948)
01155	4120	SOFTWARE	1,005	205	329	124
01155	4130	BATTERIES	20	48	702	654
01155	4140	DUES & SUBSCRIPTIONS	781	992	1,012	20
01155	4150	TRAVEL EXPENSE	143	220	295	75
01155	4170	FUEL & OIL	5,809	8,200	3,661	(4,539)
01155	4210	TELEPHONE	318	325	325	-
01155	4211	LONG DISTANCE	169	100	125	25
01155	4212	DATA LINE PHONE CHARGES	1,776	2,064	2,064	-
01155	4262	COPIER CONTRACT	774	689	775	86
01155	4265	SOFTWARE CONTRACT	2,798	2,830	2,911	81
01155	4270	REPAIRS TO EQUIPMENT	464	-	-	-
01155	4290	REPAIRS TO VEHICLES	920	1,080	1,650	570
01155	4621	PROPERTY INSURANCE	2,197	2,197	2,478	281
01155	4622	TORT INSURANCE	6,214	6,214	6,260	46
01155	4624	LICENSES	1,295	1,295	1,295	-
01155	4640	TRAINING	3,397	-	-	-
01155	4650	CONSULTING & CONTRACTUAL	750	1,500	3,000	1,500
<b>Sub Total</b>			<b>\$ 747,103</b>	<b>\$ 753,796</b>	<b>\$ 765,198</b>	<b>\$ 11,402</b>



## Tax Assessor

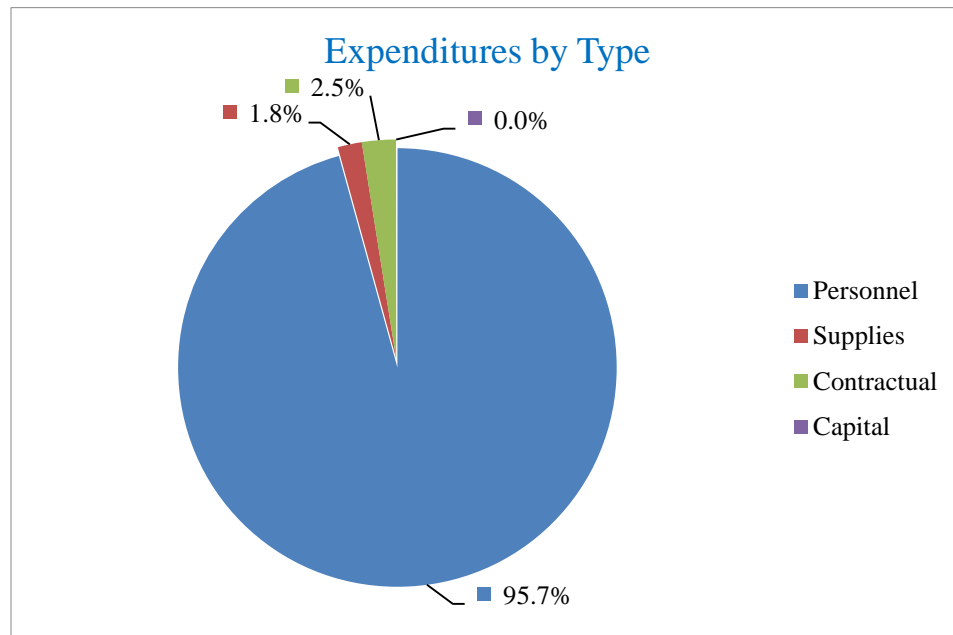
## FY 16-17 Budget Highlights

No significant changes for the FY 2017 budget.

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

DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
PERSONNEL	\$ 713,376	\$ 719,049	\$ 732,376	\$ 13,327
SUPPLIES	14,039	17,533	13,589	(3,944)
CONTRACTUAL	19,688	17,214	19,233	2,019
CAPITAL	-	-	-	-
<b>Sub Total</b>	<b>\$ 747,103</b>	<b>\$ 753,796</b>	<b>\$ 765,198</b>	<b>\$ 11,402</b>

DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	COUNT CHANGE
FULL TIME	12	12	12	0
PART TIME	1	1	1	0
<b>Sub Total</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>0</b>





## GIS Mapping

### Mission

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

### Expenditures by Line Item

ORG	OBJ	DESCRIPTION	FY 2015 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
01157	4010	SALARIES & WAGES	\$ 179,022	\$ 178,219	\$ 183,565	\$ 5,346
01157	4012	FICA	12,751	12,770	12,983	213
01157	4013	WORKER'S COMPENSATION	1,454	1,449	1,498	49
01157	4014	RETIREMENT	18,955	19,712	20,304	592
01157	4015	HEALTH INSURANCE	38,974	41,326	48,879	7,553
01157	4016	DENTAL INSURANCE	1,515	1,536	1,536	-
01157	4017	LIFE INSURANCE	74	76	48	(28)
01157	4070	EMPLOYEE BENEFITS	-	350	550	200
01157	4100	OFFICE SUPPLIES	2,712	3,000	3,000	-
01157	4110	POSTAGE	3	50	50	-
01157	4120	SOFTWARE	-	4,550	-	(4,550)
01157	4130	BATTERIES	2	-	-	-
01157	4140	DUES & SUBSCRIPTIONS	-	100	100	-
01157	4170	FUEL & OIL	789	1,000	550	(450)
01157	4211	LONG DISTANCE	20	45	45	-
01157	4212	DATA LINE PHONE CHARGES	466	600	600	-
01157	4265	SOFTWARE CONTRACT	38,991	41,953	41,653	(300)
01157	4270	REPAIRS TO EQUIPMENT	513	200	200	-
01157	4290	REPAIRS TO VEHICLES	40	750	750	-
01157	4622	TORT INSURANCE	2,185	2,185	2,225	40
01157	4624	LICENSES	900	1,030	830	(200)
01157	4640	TRAINING	1,984	-	-	-
01157	4650	CONSULTING & CONTRACTUAL	23,230	13,000	13,000	-
01157	4810	COMPUTER EQUIPMENT	196	-	-	-
01157	4915	MACHINERY & EQUIPMENT	-	74,225	17,290	(56,935)
<b>Sub Total</b>			<b>\$ 324,775</b>	<b>\$ 398,126</b>	<b>\$ 349,656</b>	<b>\$ (48,470)</b>

### FY 16-17 Budget Highlights

No significant changes for the FY 2017 budget.

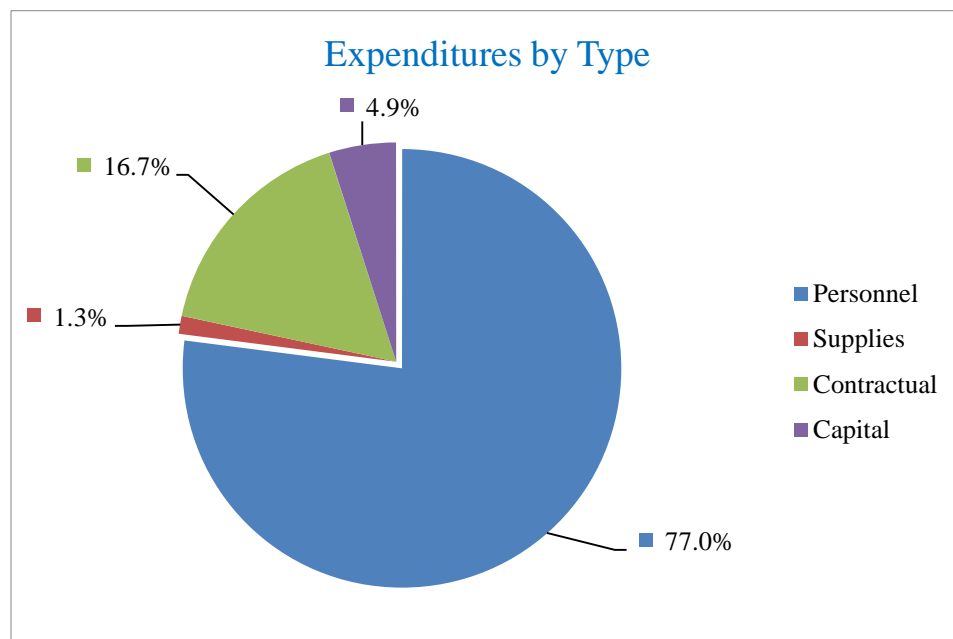


## GIS Mapping

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

DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
PERSONNEL	\$ 252,746	\$ 255,438	\$ 269,363	\$ 13,925
SUPPLIES	4,253	9,650	4,650	(5,000)
CONTRACTUAL	67,776	58,813	58,353	(460)
CAPITAL	-	74,225	17,290	(56,935)
<b>Sub Total</b>	<b>\$ 324,775</b>	<b>\$ 398,126</b>	<b>\$ 349,656</b>	<b>\$ (48,470)</b>

DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	COUNT CHANGE
FULL TIME	4	4	4	0
PART TIME	0	0	0	0
<b>Sub Total</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>0</b>



## Registration and Elections

## Mission

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

## Expenditures by Line Item

ORG	OBJ	DESCRIPTION	FY 2015 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
01160	4010	SALARIES & WAGES	\$ 91,111	\$ 90,434	\$ 93,147	\$ 2,713
01160	4011	SUPPLEMENTAL PAY	54,270	219,240	10,500	(208,740)
01160	4012	FICA	7,580	6,876	7,902	1,026
01160	4013	WORKER'S COMPENSATION	487	446	287	(159)
01160	4014	RETIREMENT	11,578	38,224	11,022	(27,202)
01160	4015	HEALTH INSURANCE	17,690	18,635	21,725	3,090
01160	4016	DENTAL INSURANCE	777	768	768	-
01160	4017	LIFE INSURANCE	37	38	24	(14)
01160	4020	OVERTIME	633	2,000	2,000	-
01160	4100	OFFICE SUPPLIES	4,670	4,500	4,500	-
01160	4110	POSTAGE	9,434	16,000	14,000	(2,000)
01160	4130	BATTERIES	27,971	-	-	-
01160	4140	DUES & SUBSCRIPTIONS	360	360	360	-
01160	4150	TRAVEL EXPENSE	855	1,000	1,000	-
01160	4210	TELEPHONE	342	375	375	-
01160	4211	LONG DISTANCE	91	300	300	-
01160	4240	ELECTION COST	5,198	20,700	71,500	50,800
01160	4262	COPIER CONTRACT	1,441	1,300	1,500	200
01160	4265	SOFTWARE CONTRACT	15,732	16,500	16,000	(500)
01160	4266	EQUIPMENT CONTRACT	11,745	11,888	11,888	-
01160	4270	REPAIRS TO EQUIPMENT	532	4,000	3,200	(800)
01160	4622	TORT INSURANCE	1,228	1,228	1,302	74
01160	4640	TRAINING	1,738	-	-	-
01160	4650	CONSULTING & CONTRACTUAL	28,219	17,500	29,000	11,500
01160	4810	COMPUTER EQUIPMENT	2,062	-	-	-
<b>Sub Total</b>			<b>\$ 295,781</b>	<b>\$ 472,312</b>	<b>\$ 302,300</b>	<b>\$ (170,012)</b>

## FY 16-17 Budget Highlights

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

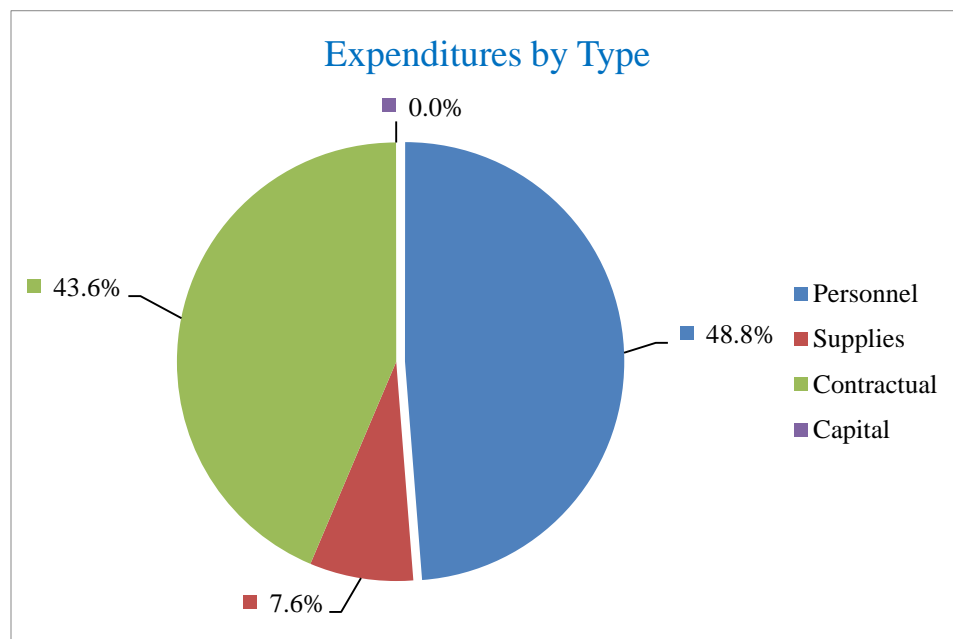


## Registration and Elections

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

DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
PERSONNEL	\$ 184,163	\$ 376,661	\$ 147,375	\$ (229,286)
SUPPLIES	45,885	25,860	23,060	(2,800)
CONTRACTUAL	65,733	69,791	131,865	62,074
CAPITAL	-	-	-	-
<b>Sub Total</b>	<b>\$ 295,781</b>	<b>\$ 472,312</b>	<b>\$ 302,300</b>	<b>\$ (170,012)</b>

DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	COUNT CHANGE
FULL TIME	2	2	2	0
PART TIME	0	0	0	0
<b>Sub Total</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>0</b>



## Planning

## Mission

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

## Expenditures by Line Item

ORG	OBJ	DESCRIPTION	FY 2015 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
01171	4010	SALARIES & WAGES	\$ 117,388	\$ 116,861	\$ 119,253	\$ 2,392
01171	4012	FICA	8,650	8,636	8,794	158
01171	4013	WORKER'S COMPENSATION	1,596	1,588	2,493	905
01171	4014	RETIREMENT	12,429	12,926	13,190	264
01171	4015	HEALTH INSURANCE	19,501	20,943	24,440	3,497
01171	4016	DENTAL INSURANCE	744	768	768	-
01171	4017	LIFE INSURANCE	36	38	24	(14)
01171	4070	EMPLOYEE BENEFITS	-	-	250	250
01171	4100	OFFICE SUPPLIES	1,419	1,850	1,850	-
01171	4110	POSTAGE	472	500	500	-
01171	4120	SOFTWARE	383	-	-	-
01171	4140	DUES & SUBSCRIPTIONS	791	848	465	(383)
01171	4170	FUEL & OIL	297	448	130	(318)
01171	4211	LONG DISTANCE	4	25	25	-
01171	4290	REPAIRS TO VEHICLES	-	450	450	-
01171	4310	SMALL HAND TOOLS	-	-	-	-
01171	4400	FOOD	126	250	200	(50)
01171	4621	PROPERTY INSURANCE	345	345	391	46
01171	4622	TORT INSURANCE	1,369	1,369	1,411	42
01171	4640	TRAINING	1,069	-	-	-
01171	4650	CONSULTING & CONTRACTUAL	-	29,000	29,000	-
01171	4820	OFFICE FURNITURE & EQUIP	-	1,800	-	(1,800)
<b>Sub Total</b>			<b>\$ 166,619</b>	<b>\$ 198,645</b>	<b>\$ 203,634</b>	<b>\$ 4,989</b>

## FY 16-17 Budget Highlights

No significant changes for the FY 2017 budget.

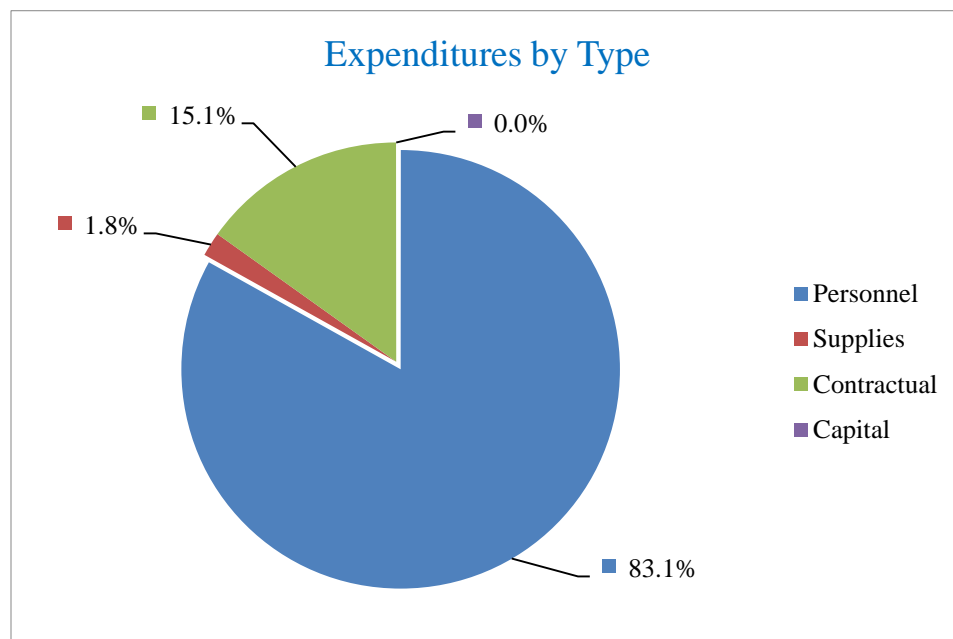


## Planning

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

DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
PERSONNEL	\$ 160,343	\$ 161,760	\$ 169,212	\$ (7,452)
SUPPLIES	3,488	6,146	3,595	2,551
CONTRACTUAL	2,788	30,739	30,827	(88)
CAPITAL	-	-	-	-
<b>Sub Total</b>	<b>\$ 166,619</b>	<b>\$ 198,645</b>	<b>\$ 203,634</b>	<b>\$ (4,989)</b>

DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	COUNT CHANGE
FULL TIME	2	2	2	0
PART TIME	0	0	0	0
<b>Sub Total</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>0</b>





## Information Systems

## Mission

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

## Expenditures by Line Item

ORG	OBJ	DESCRIPTION	FY 2015 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
01180	4010	SALARIES & WAGES	\$ 349,424	\$ 347,856	\$ 351,480	\$ 3,624
01180	4012	FICA	25,346	25,306	25,608	302
01180	4013	WORKER'S COMPENSATION	2,138	2,132	2,032	(100)
01180	4014	RETIREMENT	36,998	38,475	38,876	401
01180	4015	HEALTH INSURANCE	59,940	63,398	61,194	(2,204)
01180	4016	DENTAL INSURANCE	2,271	2,304	2,304	-
01180	4017	LIFE INSURANCE	112	114	72	(42)
01180	4070	EMPLOYEE BENEFITS	850	200	200	-
01180	4100	OFFICE SUPPLIES	(2,031)	500	500	-
01180	4110	POSTAGE	162	400	400	-
01180	4120	SOFTWARE	48,036	14,590	7,540	(7,050)
01180	4130	BATTERIES	167	100	100	-
01180	4140	DUES & SUBSCRIPTIONS	175	185	185	-
01180	4150	TRAVEL EXPENSE	46	500	500	-
01180	4170	FUEL & OIL	2,045	3,300	1,570	(1,730)
01180	4210	TELEPHONE	318	325	325	-
01180	4211	LONG DISTANCE	48	125	125	-
01180	4212	DATA LINE PHONE CHARGES	48,171	49,760	49,760	-
01180	4215	CELLULAR TELEPHONE	1,260	1,260	1,260	-
01180	4262	COPIER CONTRACT	316	500	500	-
01180	4265	SOFTWARE CONTRACT	281,731	317,658	329,310	11,652
01180	4266	EQUIPMENT CONTRACT	50,381	54,426	62,631	8,205
01180	4270	REPAIRS TO EQUIPMENT	1,169	4,000	4,000	-
01180	4290	REPAIRS TO VEHICLES	1,593	1,500	1,500	-
01180	4310	SMALL HAND TOOLS	506	500	500	-
01180	4410	UNIFORMS & CLOTHING	200	200	200	-
01180	4621	PROPERTY INSURANCE	690	-	-	-
01180	4622	TORT INSURANCE	4,047	4,047	4,183	136
01180	4640	TRAINING	137	-	-	-
01180	4650	CONSULTING & CONTRACTUAL	21,409	29,450	29,450	-
01180	4710	SPECIAL DEPARTMENTAL SUPPLIES	3,538	3,000	3,000	-
01180	4810	COMPUTER EQUIPMENT	126,609	138,990	125,850	(13,140)
01180	4915	MACHINERY & EQUIPMENT	54,511	95,460	35,321	(60,139)
Sub Total			\$ 1,122,311	\$ 1,200,561	\$ 1,140,476	\$ (60,085)



## Information Systems

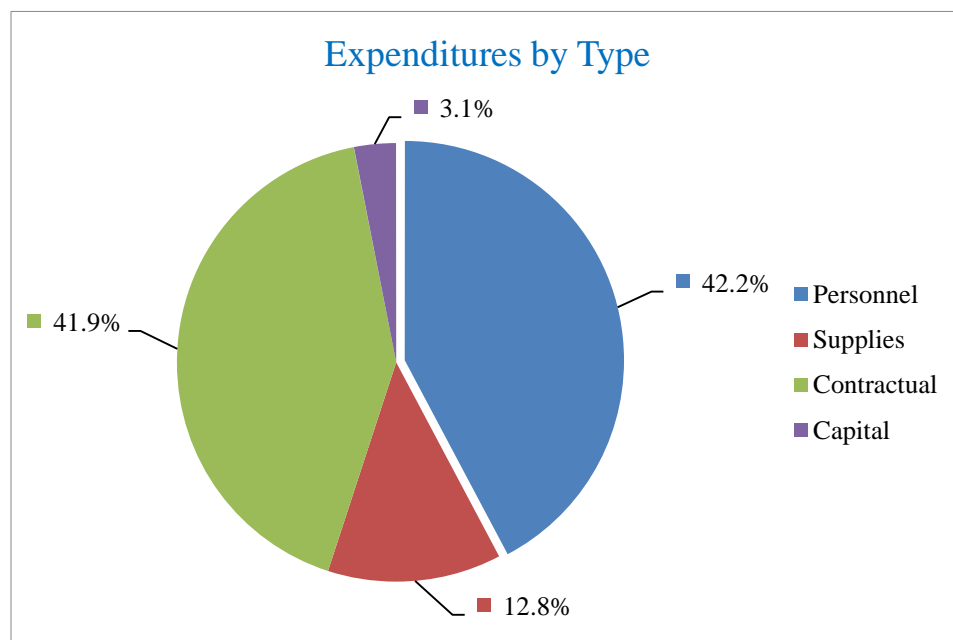
## FY 16-17 Budget Highlights

No significant changes for the FY 2017 budget.

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

DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
PERSONNEL	\$ 477,080	\$ 479,785	\$ 481,766	\$ 1,981
SUPPLIES	182,213	167,765	145,845	(21,920)
CONTRACTUAL	408,507	457,551	477,544	19,993
CAPITAL	54,511	95,460	35,321	(60,139)
<b>Sub Total</b>	<b>\$ 1,122,311</b>	<b>\$ 1,200,561</b>	<b>\$ 1,140,476</b>	<b>\$ (60,085)</b>

DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	COUNT CHANGE
FULL TIME	6	6	6	0
PART TIME	0	0	0	0
<b>Sub Total</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>0</b>



## Magistrate Court

## Mission

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

## Expenditures by Line Item

ORG	OBJ	DESCRIPTION	FY 2015 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
01232	4010	SALARIES & WAGES	\$ 393,586	\$ 386,814	\$ 417,399	\$ 30,585
01232	4012	FICA	28,935	28,526	30,231	1,705
01232	4013	WORKER'S COMPENSATION	1,248	1,233	1,237	4
01232	4014	RETIREMENT	47,475	48,956	52,589	3,633
01232	4015	HEALTH INSURANCE	75,852	80,263	93,985	13,722
01232	4016	DENTAL INSURANCE	3,417	3,456	3,456	-
01232	4017	LIFE INSURANCE	167	171	108	(63)
01232	4070	EMPLOYEE BENEFITS	1,300	750	-	(750)
01232	4100	OFFICE SUPPLIES	3,778	5,000	5,500	500
01232	4110	POSTAGE	4,624	5,200	5,000	(200)
01232	4130	BATTERIES	2	40	10	(30)
01232	4140	DUES & SUBSCRIPTIONS	1,315	840	1,400	560
01232	4150	TRAVEL EXPENSE	4,037	5,500	4,500	(1,000)
01232	4180	JUROR FEES	14,894	20,000	20,000	-
01232	4200	ELECTRICITY & HEATING FUEL	6,628	-	-	-
01232	4210	TELEPHONE	6,414	6,400	6,400	-
01232	4211	LONG DISTANCE	76	140	100	(40)
01232	4212	DATA LINE PHONE CHARGES	14,218	10,500	6,000	(4,500)
01232	4215	CELLULAR TELEPHONE	1,680	1,680	1,680	-
01232	4220	WATER & SEWER	922	100	-	(100)
01232	4262	COPIER CONTRACT	299	500	500	-
01232	4263	SECURITY MONITORING CONTRACT	248	248	248	-
01232	4268	FIRE ALARM INSPECTION	462	462	462	-
01232	4270	REPAIRS TO EQUIPMENT	308	375	375	-
01232	4430	CLEANING & SANITATION	16	20	20	-
01232	4622	TORT INSURANCE	4,747	4,296	4,792	496
01232	4624	LICENSES	75	-	-	-
01232	4630	RENT-BUILDINGS, EQUIPMENT	3,972	1,000	-	(1,000)
01232	4640	TRAINING	3,366	-	-	-
01232	4810	COMPUTER EQUIPMENT	-	350	580	230
01232	4820	OFFICE FURNITURE & EQUIP	238	-	-	-
Sub Total			\$ 624,297	\$ 612,820	\$ 656,572	\$ 43,752

## FY 16-17 Budget Highlights

No significant changes for the FY 2017 budget.

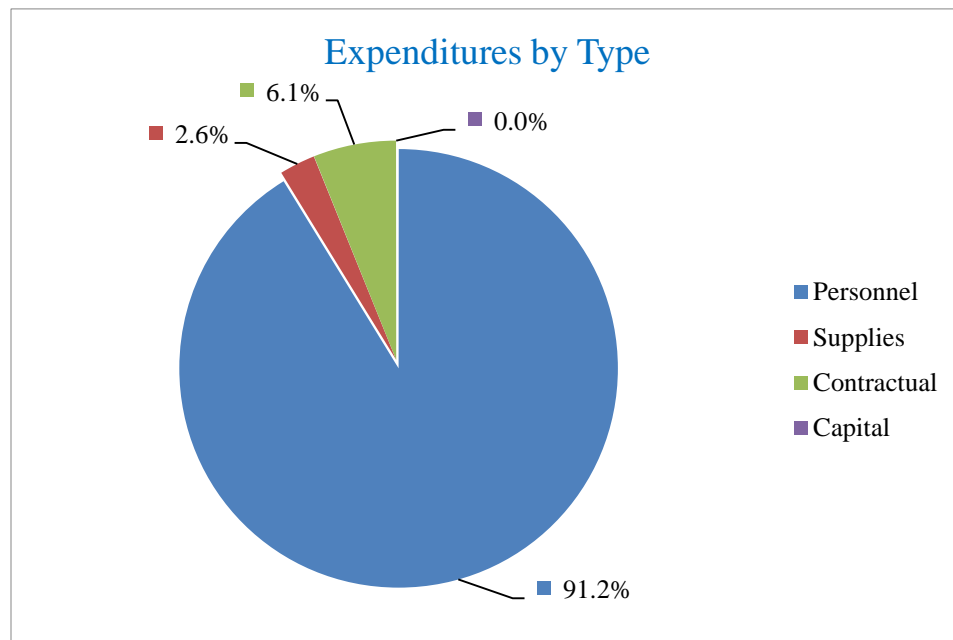


## Magistrate Court

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

DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
PERSONNEL	\$ 551,980	\$ 550,169	\$ 599,005	\$ 48,836
SUPPLIES	14,318	17,325	17,385	60
CONTRACTUAL	57,999	45,326	40,182	(5,144)
CAPITAL	-	-	-	-
<b>Sub Total</b>	<b>\$ 624,297</b>	<b>\$ 612,820</b>	<b>\$ 656,572</b>	<b>\$ 43,752</b>

DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	COUNT CHANGE
FULL TIME	9	9	9	0
PART TIME	0	0	0	0
<b>Sub Total</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>0</b>



## Vehicle Maintenance

## Mission

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

## Expenditures by Line Item

ORG	OBJ	DESCRIPTION	FY 2015 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
01315	4010	SALARIES & WAGES	\$ 345,007	\$ 342,655	\$ 427,353	\$ 84,698
01315	4012	FICA	25,722	25,451	31,609	6,158
01315	4013	WORKER'S COMPENSATION	11,474	10,804	13,869	3,065
01315	4014	RETIREMENT	36,851	37,990	47,357	9,367
01315	4015	HEALTH INSURANCE	63,720	69,558	104,203	34,645
01315	4016	DENTAL INSURANCE	3,287	3,456	4,200	744
01315	4017	LIFE INSURANCE	161	171	146	(25)
01315	4020	OVERTIME	2,830	800	800	-
01315	4070	EMPLOYEE BENEFITS	700	-	950	950
01315	4100	OFFICE SUPPLIES	720	920	920	-
01315	4110	POSTAGE	10	-	-	-
01315	4120	SOFTWARE	1,135	-	-	-
01315	4160	SAFETY ITEMS	780	1,400	1,300	(100)
01315	4170	FUEL & OIL	7,827	10,639	9,776	(863)
01315	4200	ELECTRICITY & HEATING FUEL	10,453	14,000	14,000	-
01315	4211	LONG DISTANCE	16	20	20	-
01315	4215	CELLULAR TELEPHONE	601	840	840	-
01315	4220	WATER & SEWER	204	204	234	30
01315	4262	COPIER CONTRACT	14	55	55	-
01315	4265	SOFTWARE CONTRACT	4,560	4,100	2,650	(1,450)
01315	4270	REPAIRS TO EQUIPMENT	180	1,000	750	(250)
01315	4290	REPAIRS TO VEHICLES	5,131	4,300	4,300	-
01315	4310	SMALL HAND TOOLS	568	10,200	8,700	(1,500)
01315	4410	UNIFORMS & CLOTHING	7,373	6,050	6,050	-
01315	4430	CLEANING & SANITATION	3,812	3,500	3,500	-
01315	4480	CHEMICALS	2,876	5,000	5,000	-
01315	4580	SIGNS	254	-	-	-
01315	4621	PROPERTY INSURANCE	3,443	3,443	4,254	811
01315	4622	TORT INSURANCE	4,305	4,305	4,281	(24)
01315	4640	TRAINING	953	-	-	-
01315	4710	SPECIAL DEPARTMENTAL SUPPLIES	2,120	2,750	2,750	-



## Vehicle Maintenance

## Expenditures by Line Item, continued

ORG	OBJ	DESCRIPTION	FY 2015 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
01315	4810	COMPUTER EQUIPMENT	\$ -	\$ 2,000	\$ 2,000	\$ -
01315	4850	MACHINES & EQUIPMENT	1,571	1,000	1,000	-
01315	4914	IMPROVEMENTS OTHER THAN BUILDS	-	22,470	16,930	(5,540)
01315	4915	MACHINERY & EQUIPMENT	-	98,375	68,000	(30,375)
Sub Total			\$ 548,657	\$ 687,456	\$ 719,797	\$ 32,341

## FY 16-17 Budget Highlights

The budget includes the addition of two full time mechanics for the Vehicle Maintenance Department.



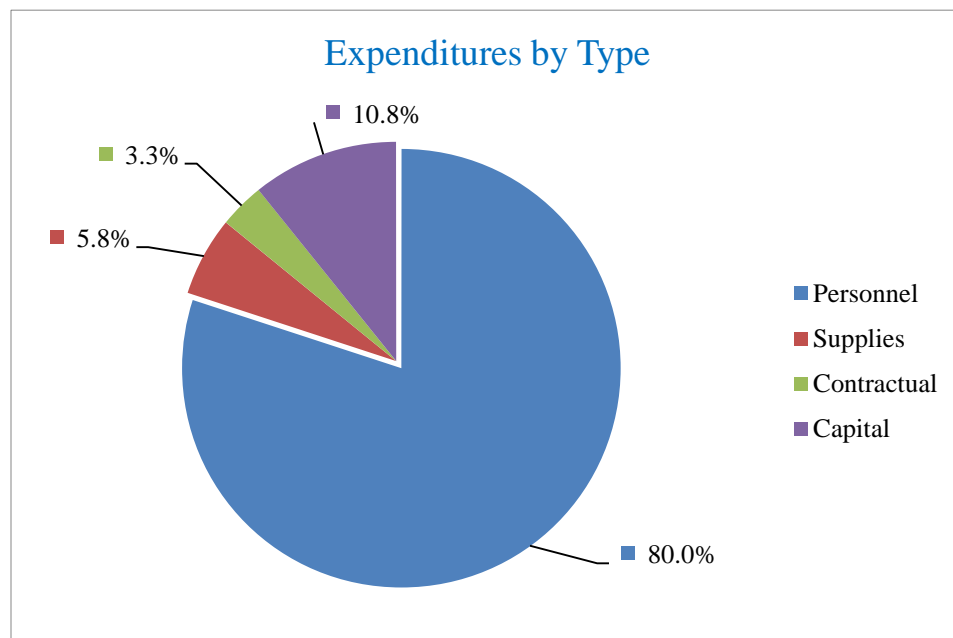


## Vehicle Maintenance

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

DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
PERSONNEL	\$ 489,750	\$ 490,885	\$ 630,487	\$ 139,602
SUPPLIES	34,358	48,759	46,046	(2,713)
CONTRACTUAL	24,549	26,967	26,334	(633)
CAPITAL	-	120,845	84,930	(35,915)
<b>Sub Total</b>	<b>\$ 548,657</b>	<b>\$ 687,456</b>	<b>\$ 787,797</b>	<b>\$ 100,341</b>

DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	COUNT CHANGE
FULL TIME	9	9	11	2
PART TIME	0	0	0	0
<b>Sub Total</b>	<b>9</b>	<b>9</b>	<b>11</b>	<b>2</b>



## Building Codes

## Mission

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

## Expenditures by Line Item

ORG	OBJ	DESCRIPTION	FY 2015 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
01172	4010	SALARIES & WAGES	\$ 185,636	\$ 247,541	\$ 252,172	\$ 4,631
01172	4012	FICA	13,678	18,422	18,677	255
01172	4013	WORKER'S COMPENSATION	2,555	3,643	3,839	196
01172	4014	RETIREMENT	19,561	27,381	27,894	513
01172	4015	HEALTH INSURANCE	33,760	45,185	54,519	9,334
01172	4016	DENTAL INSURANCE	1,774	2,299	2,304	5
01172	4017	LIFE INSURANCE	87	114	72	(42)
01172	4070	EMPLOYEE BENEFITS	450	-	300	300
01172	4100	OFFICE SUPPLIES	483	750	600	(150)
01172	4110	POSTAGE	60	150	125	(25)
01172	4120	SOFTWARE	-	-	88,000	88,000
01172	4140	DUES & SUBSCRIPTIONS	1,919	1,682	1,712	30
01172	4160	SAFETY ITEMS	-	390	190	(200)
01172	4170	FUEL & OIL	5,831	6,000	5,831	(169)
01172	4210	TELEPHONE	318	320	320	-
01172	4211	LONG DISTANCE	13	30	30	-
01172	4215	CELLULAR TELEPHONE	1,077	1,460	1,460	-
01172	4262	COPIER CONTRACT	784	600	700	100
01172	4265	SOFTWARE CONTRACT	248	255	255	-
01172	4290	REPAIRS TO VEHICLES	421	2,000	2,000	-
01172	4310	SMALL HAND TOOLS	-	200	100	(100)
01172	4410	UNIFORMS & CLOTHING	53	-	-	-
01172	4621	PROPERTY INSURANCE	1,079	1,079	1,220	141
01172	4622	TORT INSURANCE	2,670	2,670	3,006	336
01172	4640	TRAINING	1,584	-	-	-
01172	4710	SPECIAL DEPARTMENTAL SUPPLIES	11	150	100	(50)
01172	4810	COMPUTER EQUIPMENT	-	1,500	-	(1,500)
01172	4820	OFFICE FURNITURE & EQUIP	3,906	3,500	-	(3,500)
01172	4915	MACHINERY & EQUIPMENT	-	41,000	23,035	(17,965)
Sub Total			\$ 277,955	\$ 408,321	\$ 488,461	\$ 80,140

## FY 16-17 Budget Highlights

No significant changes for the FY 2017 budget.

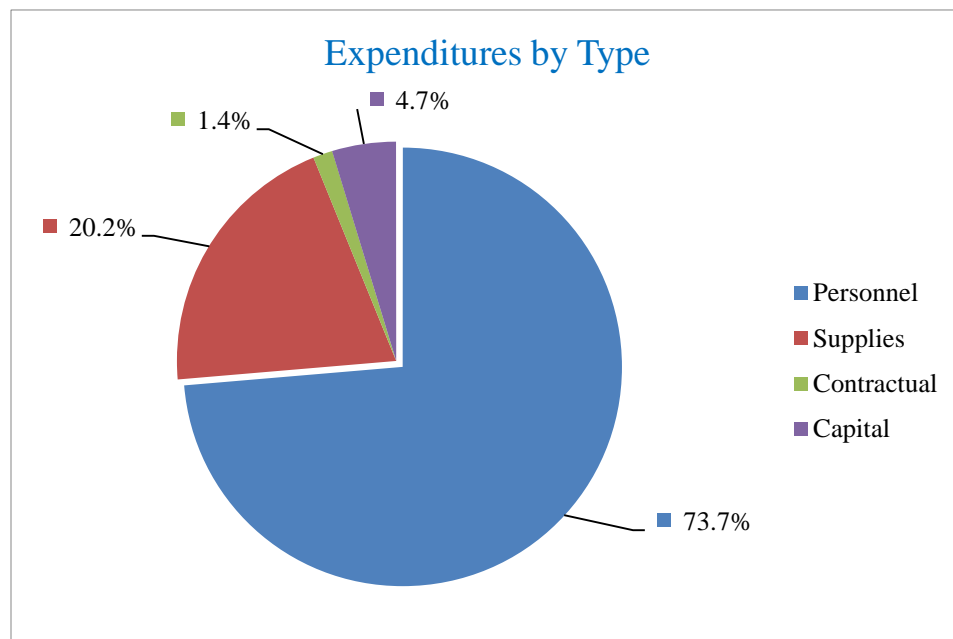


## Building Codes

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

DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
PERSONNEL	\$ 257,500	\$ 344,585	\$ 359,777	\$ 15,192
SUPPLIES	12,683	16,322	98,658	82,336
CONTRACTUAL	7,772	6,414	6,991	577
CAPITAL	-	41,000	23,035	(17,965)
<b>Sub Total</b>	<b>\$ 277,955</b>	<b>\$ 408,321</b>	<b>\$ 488,461</b>	<b>\$ 80,140</b>

DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	COUNT CHANGE
FULL TIME	5	6	6	0
PART TIME	0	0	0	0
<b>Sub Total</b>	<b>5</b>	<b>6</b>	<b>6</b>	<b>0</b>



## Sheriff's Office

## Mission

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

## Expenditures by Line Item

ORG	OBJ	DESCRIPTION	FY 2015 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
01210	4010	SALARIES & WAGES	\$ 5,210,976	\$ 5,294,758	\$ 5,432,866	\$ 138,108
01210	4011	SUPPLEMENTAL PAY	66,773	53,500	-	(53,500)
01210	4012	FICA	411,459	413,296	419,922	6,626
01210	4013	WORKER'S COMPENSATION	188,848	184,178	186,064	1,886
01210	4014	RETIREMENT	699,657	745,926	767,327	21,401
01210	4015	HEALTH INSURANCE	1,073,192	1,150,703	1,379,102	228,399
01210	4016	DENTAL INSURANCE	47,390	49,920	49,536	(384)
01210	4017	LIFE INSURANCE	2,403	2,527	1,596	(931)
01210	4020	OVERTIME	288,585	275,000	295,000	20,000
01210	4070	EMPLOYEE BENEFITS	5,450	4,550	8,400	3,850
01210	4100	OFFICE SUPPLIES	21,748	22,000	22,000	-
01210	4110	POSTAGE	4,312	4,000	4,000	-
01210	4130	BATTERIES	1,936	2,000	2,000	-
01210	4140	DUES & SUBSCRIPTIONS	8,740	8,555	8,555	-
01210	4150	TRAVEL EXPENSE	352	2,500	2,500	-
01210	4160	SAFETY ITEMS	26,078	5,250	5,250	-
01210	4170	FUEL & OIL	272,425	400,000	211,118	(188,882)
01210	4200	ELECTRICITY & HEATING FUEL	100,235	117,000	110,000	(7,000)
01210	4210	TELEPHONE	8,964	20,000	14,000	(6,000)
01210	4211	LONG DISTANCE	569	850	850	-
01210	4212	DATA LINE PHONE CHARGES	33,880	35,625	35,625	-
01210	4215	CELLULAR TELEPHONE	15,995	16,380	16,380	-
01210	4220	WATER & SEWER	46,841	53,000	50,000	(3,000)
01210	4260	MAINTENANCE & SERVICE CONTRACT	2,418	5,706	3,706	(2,000)
01210	4261	PAGER CONTRACT	100	100	100	-
01210	4262	COPIER CONTRACT	2,045	2,500	2,500	-
01210	4263	SECURITY MONITORING CONTRACT	1,100	1,100	1,100	-
01210	4265	SOFTWARE CONTRACT	20,267	19,888	27,691	7,803
01210	4266	EQUIPMENT CONTRACT	4,973	5,580	5,750	170
01210	4268	FIRE ALARM INSPECTION	550	550	550	-
01210	4270	REPAIRS TO EQUIPMENT	5,680	12,600	10,000	(2,600)
01210	4280	REPAIRS TO BUILDINGS & GROUNDS	12,973	2,000	3,000	1,000



## Sheriff's Office

## Expenditures by Line Item, continued

ORG	OBJ	DESCRIPTION	FY 2015 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
01210	4290	REPAIRS TO VEHICLES	\$ 98,529	\$ 115,000	\$ 110,000	\$ (5,000)
01210	4400	FOOD	305,892	230,000	300,000	70,000
01210	4410	UNIFORMS & CLOTHING	64,321	63,520	63,520	-
01210	4420	BOARDING & LODGING SUPPLIES	8,917	8,920	8,920	-
01210	4430	CLEANING & SANITATION	29,974	27,550	27,550	-
01210	4490	MEDICAL SERVICES & SUPPLIES	220,414	222,225	232,225	10,000
01210	4621	PROPERTY INSURANCE	53,902	54,678	58,474	3,796
01210	4622	TORT INSURANCE	76,640	75,921	72,096	(3,825)
01210	4624	LICENSES	50	100	100	-
01210	4640	TRAINING	7,251	-	-	-
01210	4650	YOUTH COURT-CONTRACTUAL	7,703	15,000	10,000	(5,000)
01210	4650	CONSULTING & CONTRACTUAL	8,571	21,000	21,000	-
01210	4710	SPECIAL DEPARTMENTAL SUPPLIES	27,526	28,000	28,000	-
01210	4761	GRANT MATCH	30,263	22,837	16,000	(6,837)
01210	4790	DIRECT ASSISTANCE	3,091	3,500	3,500	-
01210	4810	COMPUTER EQUIPMENT	2,970	-	-	-
01210	4820	OFFICE FURNITURE & EQUIP	6,237	10,000	3,000	(7,000)
01210	4840	AUTOMOTIVE EQUIPMENT	8,747	-	-	-
01210	4850	MACHINES & EQUIPMENT	18,046	13,200	13,000	(200)
01210	4915	MACHINERY & EQUIPMENT	31,912	364,749	338,394	(26,355)
Sub Total			\$ 9,597,874	\$ 10,187,742	\$ 10,382,267	\$ 194,525

## FY 16-17 Budget Highlights

The budget includes the replacement of eleven (11) vehicles for the Sheriff's Department.

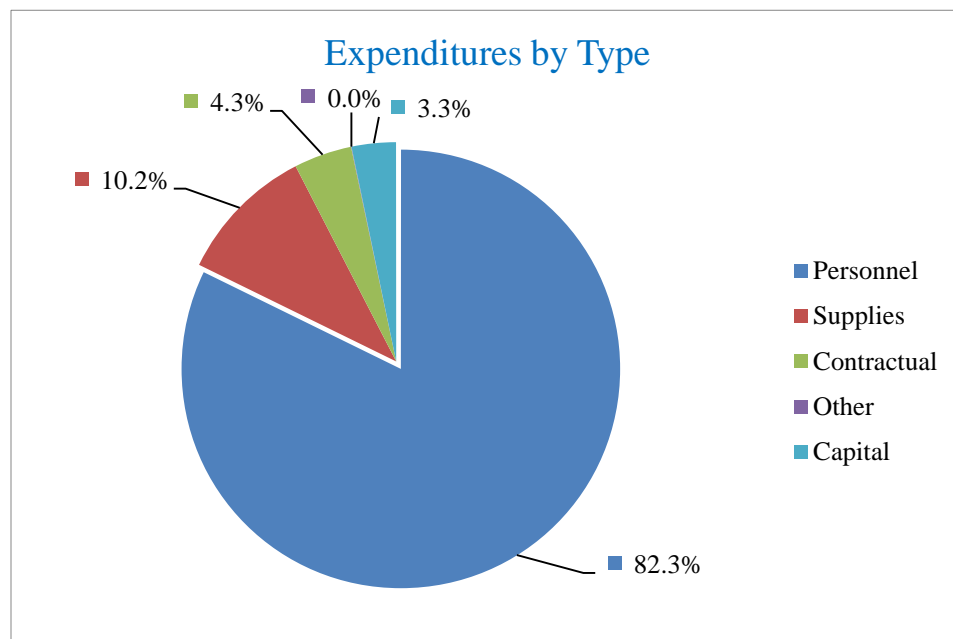


## Sheriff's Office

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

DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
PERSONNEL	\$ 7,994,734	\$ 8,174,358	\$ 8,539,813	\$ 365,455
SUPPLIES	1,145,819	1,177,320	1,054,638	(122,682)
CONTRACTUAL	422,318	467,815	445,922	(21,893)
OTHER	3,091	3,500	3,500	-
CAPITAL	31,912	364,749	338,394	(26,355)
<b>Sub Total</b>	<b>\$ 9,597,874</b>	<b>\$ 10,187,742</b>	<b>\$ 10,382,267</b>	<b>\$ 194,525</b>

DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	COUNT CHANGE
FULL TIME	134	135	135	0
PART TIME	7	6	6	0
<b>Sub Total</b>	<b>141</b>	<b>141</b>	<b>141</b>	<b>0</b>





## Emergency Management

## Mission

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

## Expenditures by Line Item

ORG	OBJ	DESCRIPTION	FY 2015 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
01220	4010	SALARIES & WAGES	\$ 92,730	\$ 106,821	\$ 108,982	\$ 2,161
01220	4012	FICA	6,715	7,619	8,274	655
01220	4013	WORKER'S COMPENSATION	4,770	4,763	2,284	(2,479)
01220	4014	RETIREMENT	9,770	11,849	12,088	239
01220	4015	HEALTH INSURANCE	9,846	12,406	7,020	(5,386)
01220	4016	DENTAL INSURANCE	693	768	768	-
01220	4017	LIFE INSURANCE	34	38	24	(14)
01220	4020	OVERTIME	-	300	300	-
01220	4100	OFFICE SUPPLIES	1,102	1,000	1,000	-
01220	4110	POSTAGE	250	250	250	-
01220	4130	BATTERIES	100	300	1,000	700
01220	4140	DUES & SUBSCRIPTIONS	175	210	175	(35)
01220	4150	TRAVEL EXPENSE	-	100	100	-
01220	4160	SAFETY ITEMS	-	-	1,000	1,000
01220	4170	FUEL & OIL	17,666	22,000	19,056	(2,944)
01220	4200	ELECTRICITY & HEATING FUEL	23,613	24,000	24,000	-
01220	4210	TELEPHONE	3,536	3,400	4,000	600
01220	4211	LONG DISTANCE	77	140	140	-
01220	4212	DATA LINE PHONE CHARGES	6,479	7,050	10,132	3,082
01220	4215	CELLULAR TELEPHONE	818	900	840	(60)
01220	4220	WATER & SEWER	2,079	1,800	1,800	-
01220	4262	COPIER CONTRACT	513	-	-	-
01220	4263	SECURITY MONITORING CONTRACT	275	600	900	300
01220	4266	EQUIPMENT CONTRACT	5,255	6,398	10,090	3,692
01220	4266	EQUIPMENT CONTRACT-HAZMAT	30,646	-	-	-
01220	4270	REPAIRS TO EQUIPMENT	2,501	2,000	2,000	-
01220	4290	REPAIRS TO VEHICLES	9,667	7,500	10,000	2,500
01220	4400	FOOD	2,029	2,500	2,500	-
01220	4410	UNIFORMS & CLOTHING	244	-	750	750
01220	4580	SIGNS	321	800	500	(300)
01220	4621	PROPERTY INSURANCE	10,950	10,950	11,142	192
01220	4622	TORT INSURANCE	1,243	1,243	1,280	37



## Emergency Management

## Expenditures by Line Item, continued

ORG	OBJ	DESCRIPTION	FY 2015 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
01220	4625	PERMIT FEES	\$ 1,056	\$ 96	\$ 96	\$ -
01220	4630	RENT-BUILDINGS, EQUIPMENT	-	3,500	-	(3,500)
01220	4640	TRAINING	375	-	-	-
01220	4650	CONSULTING & CONTRACTUAL	25,000	25,000	25,000	-
01220	4710	SPECIAL DEPARTMENTAL SUPPLIES	123	-	-	-
01220	4791	HAZMAT DONATION EXPENDITURES	(2,866)	-	-	-
01220	4820	OFFICE FURNITURE & EQUIP	-	3,500	-	(3,500)
01220	4850	MACHINES & EQUIPMENT	-	20,000	43,000	23,000
01220	4850	MACHINES & EQUIPMENT	9,466	31,500	14,660	(16,840)
01220	4850	RESCUE EQUIPMENT	15,274	35,000	35,000	-
01220	4850	WATER RESPONSE	30,821	22,000	10,000	(12,000)
01220	4915	MACHINERY & EQUIPMENT	31,756	111,240	438,804	327,564
<b>Sub Total</b>			<b>\$ 355,099</b>	<b>\$ 489,541</b>	<b>\$ 808,955</b>	<b>\$ 106,982</b>

## FY 16-17 Budget Highlights

The budget includes the replacement of two vehicles and radio upgrades for 911 dispatch and emergency operations.

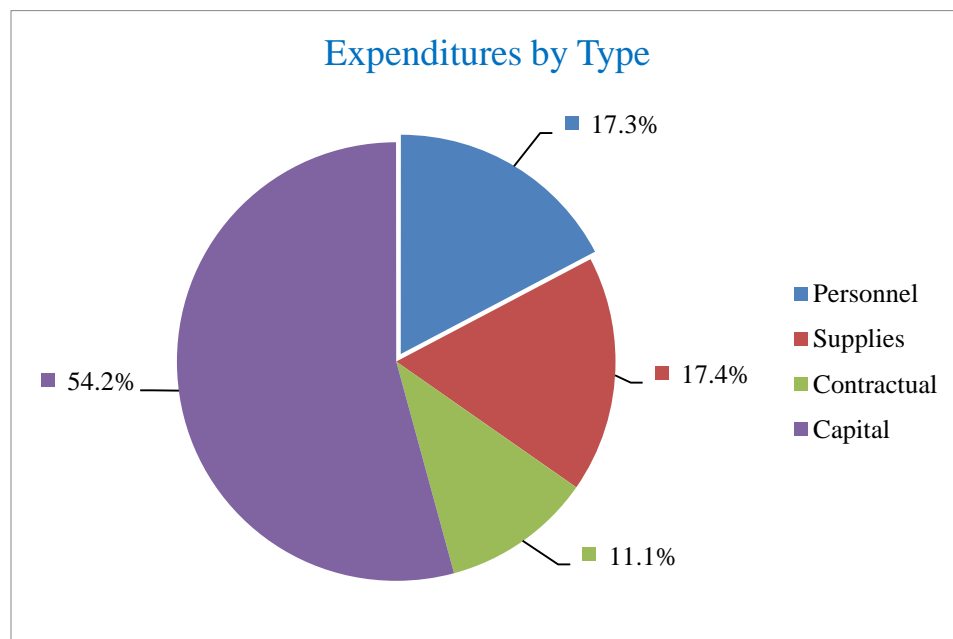


## Emergency Management

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

DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
PERSONNEL	\$ 124,557	\$ 144,564	\$ 139,740	\$ (4,824)
SUPPLIES	86,872	148,660	140,991	(7,669)
CONTRACTUAL	111,914	85,077	89,420	4,343
CAPITAL	31,756	111,240	438,804	327,564
<b>Sub Total</b>	<b>\$ 355,099</b>	<b>\$ 489,541</b>	<b>\$ 808,955</b>	<b>\$ 319,414</b>

DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	COUNT CHANGE
FULL TIME	3	3	3	0
PART TIME	0	0	0	0
<b>Sub Total</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0</b>



## Coroner

## Mission

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

## Expenditures by Line Item

ORG	OBJ	DESCRIPTION	FY 2015 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
01250	4010	SALARIES & WAGES	\$ 59,816	\$ 60,496	\$ 62,158	\$ 1,662
01250	4011	SUPPLEMENTAL PAY	1,575	1,500	1,575	75
01250	4012	FICA	4,557	4,519	4,628	109
01250	4013	WORKER'S COMPENSATION	1,266	269	274	5
01250	4014	RETIREMENT	7,561	8,012	8,239	227
01250	4015	HEALTH INSURANCE	5,586	5,928	7,012	1,084
01250	4016	DENTAL INSURANCE	380	384	384	-
01250	4017	LIFE INSURANCE	19	19	12	(7)
01250	4100	OFFICE SUPPLIES	471	500	500	-
01250	4110	POSTAGE	311	352	360	8
01250	4130	BATTERIES	-	100	100	-
01250	4140	DUES & SUBSCRIPTIONS	375	375	410	35
01250	4150	TRAVEL EXPENSE	-	50	50	-
01250	4160	SAFETY ITEMS	-	200	260	60
01250	4170	FUEL & OIL	3,778	4,750	2,846	(1,904)
01250	4210	TELEPHONE	317	318	318	-
01250	4212	DATA LINE PHONE CHARGES	512	525	525	-
01250	4215	CELLULAR TELEPHONE	420	420	420	-
01250	4262	COPIER CONTRACT	127	100	100	-
01250	4263	SECURITY MONITORING CONTRACT	330	660	715	55
01250	4266	EQUIPMENT CONTRACT	-	970	550	(420)
01250	4290	REPAIRS TO VEHICLES	2,407	1,500	2,000	500
01250	4400	FOOD	-	100	100	-
01250	4410	UNIFORMS & CLOTHING	360	360	360	-
01250	4430	CLEANING & SANITATION	23	200	100	(100)
01250	4621	PROPERTY INSURANCE	496	496	496	-
01250	4622	TORT INSURANCE	698	698	707	9
01250	4640	TRAINING	1,777	-	-	-
01250	4650	CONSULTING & CONTRACTUAL	147,842	162,498	155,280	(7,218)
01250	4710	SPECIAL DEPARTMENTAL SUPPLIES	1,524	2,300	1,500	(800)
01250	4810	COMPUTER EQUIPMENT	-	1,700	-	(1,700)
01250	4850	MACHINES & EQUIPMENT	-	2,588	500	(2,088)
01250	4915	MACHINERY & EQUIPMENT	-	-	25,000	25,000
Sub Total			\$ 242,528	\$ 262,887	\$ 277,479	\$ 14,592



## Coroner

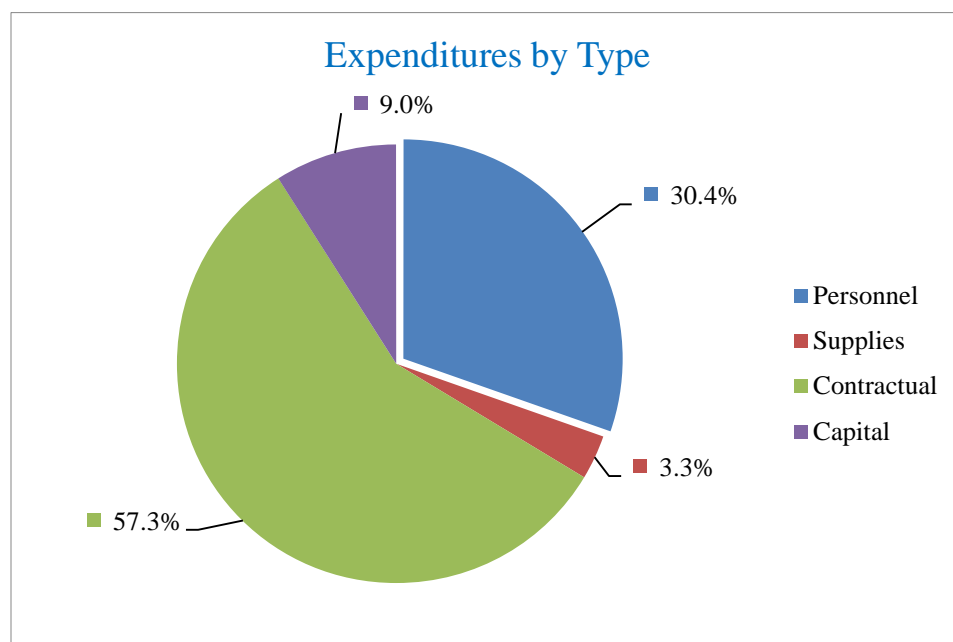
## FY 16-17 Budget Highlights

The budget includes the replacement of the Coroner vehicle.

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

DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
PERSONNEL	\$ 80,760	\$ 81,127	\$ 84,282	\$ 3,155
SUPPLIES	9,248	15,075	9,086	(5,989)
CONTRACTUAL	152,520	166,685	159,111	(7,574)
CAPITAL	-	-	25,000	25,000
<b>Sub Total</b>	<b>\$ 242,528</b>	<b>\$ 262,887</b>	<b>\$ 277,479</b>	<b>\$ 14,592</b>

DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	COUNT CHANGE
FULL TIME	1	1	1	0
PART TIME	1	1	1	0
<b>Sub Total</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>0</b>



## Prison

## Mission

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

## Expenditures by Line Item

ORG	OBJ	DESCRIPTION	FY 2015 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
01312	4010	SALARIES & WAGES	\$ 487,987	\$ 506,008	\$ 518,246	\$ 12,238
01312	4012	FICA	38,370	39,839	40,224	385
01312	4013	WORKER'S COMPENSATION	24,224	20,355	20,237	(118)
01312	4014	RETIREMENT	67,969	74,341	75,337	996
01312	4015	HEALTH INSURANCE	106,527	121,276	135,104	13,828
01312	4016	DENTAL INSURANCE	4,986	5,376	5,376	-
01312	4017	LIFE INSURANCE	243	266	168	(98)
01312	4020	OVERTIME	34,501	35,000	30,000	(5,000)
01312	4021	UNEMPLOYMENT COMPENSATION	764	-	-	-
01312	4070	EMPLOYEE BENEFITS	1,100	-	500	500
01312	4100	OFFICE SUPPLIES	2,487	2,000	2,000	-
01312	4110	POSTAGE	4	50	50	-
01312	4120	SOFTWARE	101	-	-	-
01312	4130	BATTERIES	388	250	250	-
01312	4150	TRAVEL EXPENSE	95	-	-	-
01312	4160	SAFETY ITEMS	7,667	8,000	8,000	-
01312	4170	FUEL & OIL	2,834	2,883	2,525	(358)
01312	4200	ELECTRICITY & HEATING FUEL	78,509	80,000	80,000	-
01312	4210	TELEPHONE	2,168	2,220	2,220	-
01312	4211	LONG DISTANCE	11	40	40	-
01312	4212	DATA LINE PHONE CHARGES	3,188	5,250	5,967	717
01312	4215	CELLULAR TELEPHONE	1,015	420	420	-
01312	4220	WATER & SEWER	11,461	12,000	15,000	3,000
01312	4262	COPIER CONTRACT	498	275	275	-
01312	4263	SECURITY MONITORING CONTRACT	605	616	616	-
01312	4267	TELEVISION	972	828	1,440	612
01312	4268	FIRE ALARM INSPECTION	426	429	429	-
01312	4270	REPAIRS TO EQUIPMENT	1,115	2,750	2,750	-
01312	4280	REPAIRS TO BUILDINGS & GROUNDS	11,316	6,000	6,000	-
01312	4290	REPAIRS TO VEHICLES	260	1,500	1,500	-
01312	4310	SMALL HAND TOOLS	161	500	500	-
01312	4400	FOOD	141,980	140,000	150,000	10,000
01312	4410	UNIFORMS & CLOTHING	10,873	8,000	8,000	-
01312	4420	BOARDING & LODGING SUPPLIES	4,543	6,500	6,500	-
01312	4430	CLEANING & SANITATION	15,697	13,330	13,330	-



## Prison

## Expenditures by Line Item, continued

ORG	OBJ	DESCRIPTION	FY 2015 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
01312	4490	MEDICAL SERVICES & SUPPLIES	\$ 62,141	\$ 65,000	\$ 75,000	\$ 10,000
01312	4621	PROPERTY INSURANCE	4,719	4,719	4,789	70
01312	4622	TORT INSURANCE	6,936	6,936	7,000	64
01312	4640	TRAINING	3,897	-	-	-
01312	4710	SPECIAL DEPARTMENTAL SUPPLIES	1,521	3,000	1,100	(1,900)
01312	4810	COMPUTER EQUIPMENT	1,530	700	-	(700)
01312	4820	OFFICE FURNITURE & EQUIP	2,239	-	1,358	1,358
01312	4850	MACHINES & EQUIPMENT	19,030	-	2,916	2,916
01312	4914	IMPROVEMENTS OTHER THAN BUILDS	10,403	-	-	-
01312	4915	MACHINERY & EQUIPMENT	-	-	8,400	8,400
Sub Total			\$ 1,177,459	\$ 1,176,657	\$ 1,233,567	\$ 56,910

## FY 16-17 Budget Highlights

No significant changes for the FY 2017 budget.



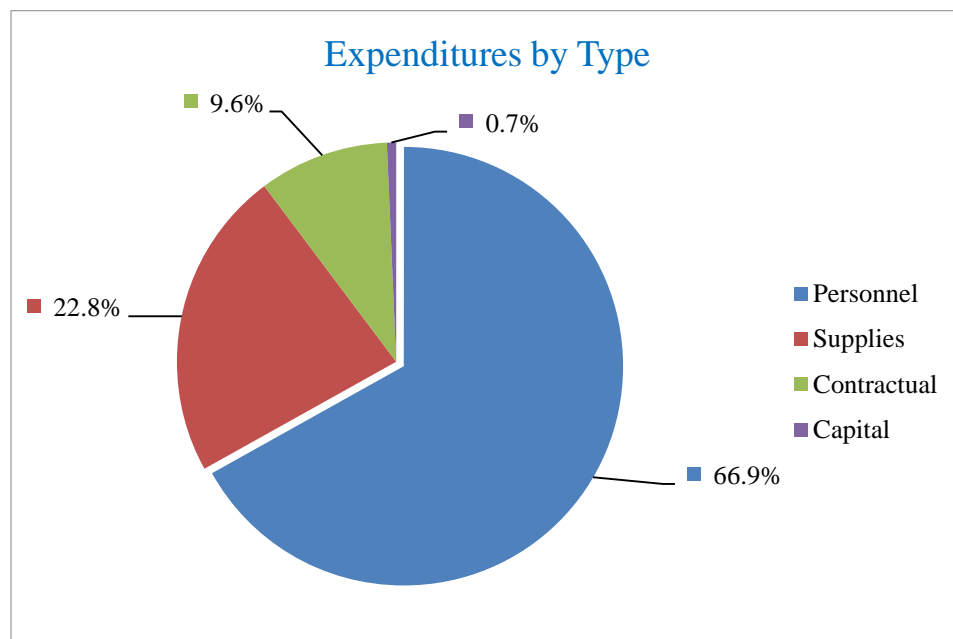


## Prison

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

DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
PERSONNEL	\$ 766,671	\$ 802,461	\$ 825,192	\$ 22,731
SUPPLIES	285,979	260,463	281,779	21,316
CONTRACTUAL	114,406	113,733	118,196	4,463
CAPITAL	10,403	-	8,400	8,400
<b>Sub Total</b>	<b>\$ 1,177,459</b>	<b>\$ 1,176,657</b>	<b>\$ 1,233,567</b>	<b>\$ 56,910</b>

DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	COUNT CHANGE
FULL TIME	14	14	14	0
PART TIME	0	0	0	0
<b>Sub Total</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>0</b>



## EMS

## Mission

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

## Expenditures by Line Item

ORG	OBJ	DESCRIPTION	FY 2015 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
01460	4010	SALARIES & WAGES	\$ 2,016,229	\$ 2,077,787	\$ 2,150,096	\$ 72,309
01460	4012	FICA	216,117	220,513	223,717	3,204
01460	4013	WORKER'S COMPENSATION	277,005	280,319	279,015	(1,304)
01460	4014	RETIREMENT	304,757	327,307	340,687	13,380
01460	4015	HEALTH INSURANCE	522,841	555,026	672,269	117,243
01460	4016	DENTAL INSURANCE	20,428	21,120	21,888	768
01460	4017	LIFE INSURANCE	1,091	1,140	720	(420)
01460	4020	OVERTIME	945,260	930,000	930,000	-
01460	4070	EMPLOYEE BENEFITS	1,300	2,950	3,650	700
01460	4100	OFFICE SUPPLIES	820	1,800	1,800	-
01460	4110	POSTAGE	324	300	500	200
01460	4120	SOFTWARE	101	-	-	-
01460	4130	BATTERIES	2,286	4,500	4,500	-
01460	4140	DUES & SUBSCRIPTIONS	1,800	1,870	1,870	-
01460	4150	TRAVEL EXPENSE	-	50	50	-
01460	4170	FUEL & OIL	106,820	136,800	115,000	(21,800)
01460	4200	ELECTRICITY & HEATING FUEL	51,394	50,000	50,000	-
01460	4210	TELEPHONE	6,407	6,500	6,500	-
01460	4211	LONG DISTANCE	41	70	150	80
01460	4212	DATA LINE PHONE CHARGES	7,894	8,125	8,236	111
01460	4215	CELLULAR TELEPHONE	5,211	5,340	5,340	-
01460	4220	WATER & SEWER	4,650	5,496	5,160	(336)
01460	4262	COPIER CONTRACT	117	400	200	(200)
01460	4263	SECURITY MONITORING CONTRACT	660	660	660	-
01460	4264	PEST CONTROL CONTRACT	-	1,600	-	(1,600)
01460	4265	SOFTWARE CONTRACT	12,052	12,502	13,250	748
01460	4266	EQUIPMENT CONTRACT	20,282	21,955	21,955	-
01460	4268	FIRE ALARM INSPECTION	418	420	420	-
01460	4270	REPAIRS TO EQUIPMENT	2,426	4,000	5,500	1,500
01460	4280	REPAIRS TO BUILDINGS & GROUNDS	101	-	-	-
01460	4290	REPAIRS TO VEHICLES	76,023	40,000	52,000	12,000
01460	4310	SMALL HAND TOOLS	441	500	700	200
01460	4400	FOOD	386	500	500	-
01460	4410	UNIFORMS & CLOTHING	23,457	28,500	26,000	(2,500)



## EMS

## Expenditures by Line Item, continued

ORG	OBJ	DESCRIPTION	FY 2015 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
01460	4420	BOARDING & LODGING SUPPLIES	\$ 1,238	\$ -	\$ -	\$ -
01460	4430	CLEANING & SANITATION	5,427	5,200	5,200	-
01460	4490	MEDICAL SERVICES & SUPPLIES	181,974	150,000	170,000	20,000
01460	4621	PROPERTY INSURANCE	16,955	16,955	20,110	3,155
01460	4622	TORT INSURANCE	37,550	37,550	38,490	940
01460	4624	LICENSES	125	125	125	-
01460	4625	PERMIT FEES	240	240	240	-
01460	4630	RENT-BUILDINGS, EQUIPMENT	66	100	100	-
01460	4640	TRAINING	1,641	-	-	-
01460	4650	CONSULTING & CONTRACTUAL	8,000	8,000	16,000	8,000
01460	4710	SPECIAL DEPARTMENTAL SUPPLIES	798	1,200	2,000	800
01460	4810	COMPUTER EQUIPMENT	3,044	-	-	-
01460	4810	COMPUTER EQUIPMENT	3,489	2,400	-	(2,400)
01460	4820	OFFICE FURNITURE & EQUIP	2,945	2,500	3,300	800
01460	4850	MACHINES & EQUIPMENT	10,129	16,000	20,000	4,000
01460	4915	MACHINERY & EQUIPMENT	10,187	-	-	-
01460	4915	MACHINERY & EQUIPMENT	521,903	271,500	318,114	46,614
<b>Sub Total</b>			<b>\$ 5,434,851</b>	<b>\$ 5,259,820</b>	<b>\$ 5,536,012</b>	<b>\$ 276,192</b>

## FY 16-17 Budget Highlights

The budget includes the replacement of two ambulances, one vehicle and two Power Pro stretchers. The budget also includes the reclassification of six paramedics to Field Training Officers (F.T.O.) and the addition of two part time paramedics.

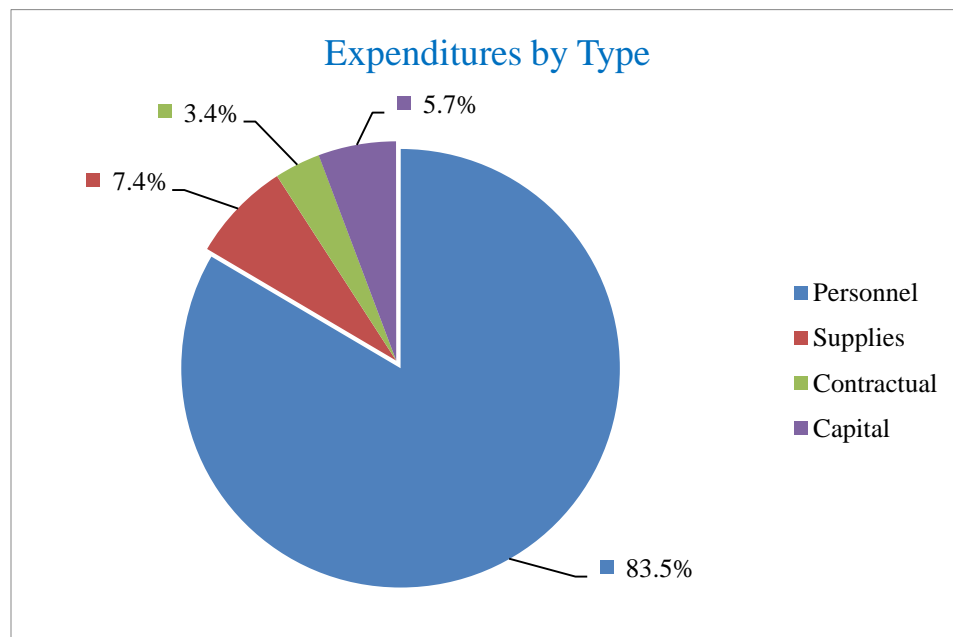


## EMS

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

DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
PERSONNEL	\$ 4,305,029	\$ 4,416,162	\$ 4,622,042	\$ 205,880
SUPPLIES	424,028	396,120	408,920	12,800
CONTRACTUAL	173,704	176,038	186,936	10,898
CAPITAL	532,090	271,500	318,114	46,614
<b>Sub Total</b>	<b>\$ 5,434,851</b>	<b>\$ 5,259,820</b>	<b>\$ 5,536,012</b>	<b>\$ 276,192</b>

DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	COUNT CHANGE
FULL TIME	60	60	60	0
PART TIME	30	40	42	2
<b>Sub Total</b>	<b>90</b>	<b>100</b>	<b>102</b>	<b>2</b>



## Roads &amp; Bridges

## Mission

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

## Expenditures by Line Item

ORG	OBJ	DESCRIPTION	FY 2015 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
01310	4010	SALARIES & WAGES	\$ 899,158	\$ 919,491	\$ 950,717	\$ 31,226
01310	4012	FICA	67,236	69,012	70,814	1,802
01310	4013	WORKER'S COMPENSATION	64,681	64,014	63,532	(482)
01310	4014	RETIREMENT	96,111	103,034	106,490	3,456
01310	4015	HEALTH INSURANCE	178,202	195,561	224,760	29,199
01310	4016	DENTAL INSURANCE	7,718	8,064	8,064	-
01310	4017	LIFE INSURANCE	414	437	276	(161)
01310	4020	OVERTIME	11,765	12,000	12,000	-
01310	4070	EMPLOYEE BENEFITS	500	1,300	-	(1,300)
01310	4100	OFFICE SUPPLIES	1,313	1,600	1,600	-
01310	4110	POSTAGE	-	35	35	-
01310	4130	BATTERIES	63	100	100	-
01310	4160	SAFETY ITEMS	2,371	3,800	3,800	-
01310	4170	FUEL & OIL	137,721	160,625	98,641	(61,984)
01310	4200	ELECTRICITY & HEATING FUEL	18,728	21,000	21,000	-
01310	4210	TELEPHONE	1,628	1,700	1,400	(300)
01310	4211	LONG DISTANCE	12	20	20	-
01310	4212	DATA LINE PHONE CHARGES	6,212	6,300	11,910	5,610
01310	4215	CELLULAR TELEPHONE	2,100	2,100	2,100	-
01310	4262	COPIER CONTRACT	175	150	150	-
01310	4265	SOFTWARE CONTRACT	1,415	1,500	1,500	-
01310	4269	FIRE EXTINGUISHER CONTRACT	2,369	-	-	-
01310	4270	REPAIRS TO EQUIPMENT	4,182	4,500	4,500	-
01310	4280	REPAIRS TO BUILDINGS & GROUNDS	2,830	1,500	-	(1,500)
01310	4290	REPAIRS TO VEHICLES	152,580	150,000	160,000	10,000
01310	4310	SMALL HAND TOOLS	5,140	5,000	5,000	-
01310	4320	BUILDING MATERIALS	3,672	5,000	5,000	-
01310	4350	MINIMUM MAINTENANCE FUNDS	46,398	50,000	50,000	-
01310	4350	ASPHALT, GRAVEL, SAND	377,718	365,000	365,000	-
01310	4410	UNIFORMS & CLOTHING	7,314	7,000	6,100	(900)
01310	4430	CLEANING & SANITATION	557	1,500	1,200	(300)
01310	4480	CHEMICALS	629	1,000	1,000	-
01310	4570	PIPE	40,777	65,000	55,000	(10,000)
01310	4580	SIGNS	42,321	32,000	42,000	10,000



## Roads &amp; Bridges

## Expenditures by Line Item, continued

ORG	OBJ	DESCRIPTION	FY 2015 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
01310	4621	PROPERTY INSURANCE	\$ 34,193	\$ 34,193	\$ 36,338	\$ 2,145
01310	4622	TORT INSURANCE	11,723	11,723	11,962	239
01310	4625	PERMIT FEES	2,050	1,000	1,000	-
01310	4630	RENT-BUILDINGS, EQUIPMENT	1,748	1,800	1,800	-
01310	4710	SPECIAL DEPARTMENTAL SUPPLIES	9,082	9,000	9,000	-
01310	4850	MACHINES & EQUIPMENT	-	450	450	-
01310	4915	MACHINERY & EQUIPMENT	14,274	208,075	71,032	(137,043)
Sub Total			\$ 2,257,081	\$ 2,525,584	\$ 2,405,291	\$ (120,293)

## FY 16-17 Budget Highlights

The budget includes the replacement of a truck, trailer and the addition of a cold planer.

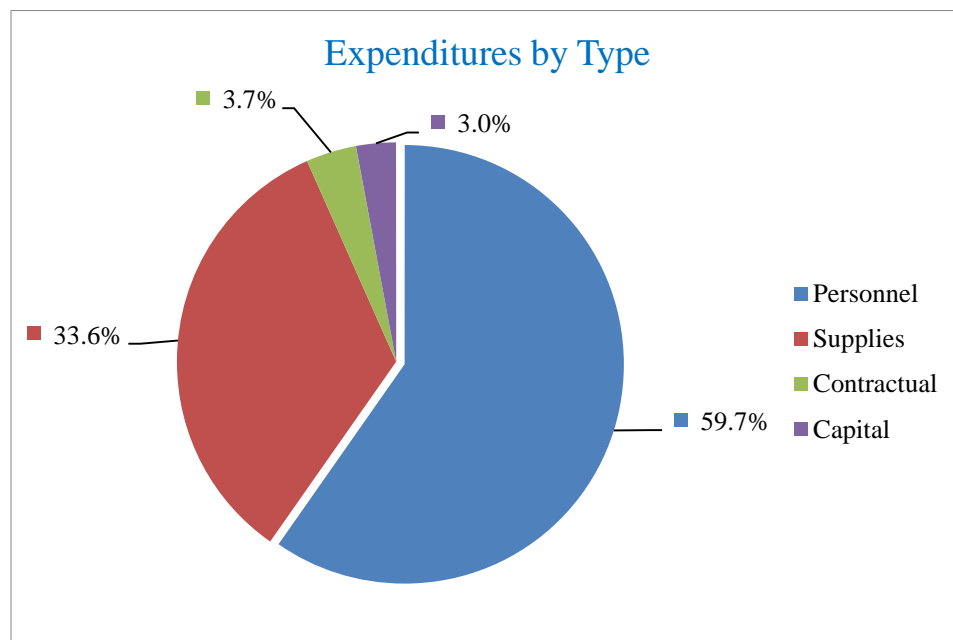


## Roads &amp; Bridges

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

DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
PERSONNEL	\$ 1,325,784	\$ 1,372,913	\$ 1,436,653	\$ 63,740
SUPPLIES	834,669	863,110	808,426	(54,684)
CONTRACTUAL	82,354	81,486	89,180	7,694
CAPITAL	14,274	208,075	71,032	(137,043)
<b>Sub Total</b>	<b>\$ 2,257,081</b>	<b>\$ 2,525,584</b>	<b>\$ 2,405,291</b>	<b>\$ (120,293)</b>

DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	COUNT CHANGE
FULL TIME	23	23	23	0
PART TIME	2	2	2	0
<b>Sub Total</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>0</b>





## Engineering

## Mission

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

## Expenditures by Line Item

ORG	OBJ	DESCRIPTION	FY 2015 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
01314	4010	SALARIES & WAGES	\$ 78,634	\$ 78,280	\$ 80,629	\$ 2,349
01314	4012	FICA	5,938	5,924	6,055	131
01314	4013	WORKER'S COMPENSATION	1,598	1,590	1,686	96
01314	4014	RETIREMENT	8,326	8,658	8,918	260
01314	4015	HEALTH INSURANCE	5,586	5,928	7,012	1,084
01314	4016	DENTAL INSURANCE	380	384	384	-
01314	4017	LIFE INSURANCE	19	19	12	(7)
01314	4100	OFFICE SUPPLIES	58	150	150	-
01314	4110	POSTAGE	28	22	30	8
01314	4120	SOFTWARE	254	-	-	-
01314	4130	BATTERIES	3	50	50	-
01314	4140	DUES & SUBSCRIPTIONS	898	1,135	900	(235)
01314	4170	FUEL & OIL	905	1,800	392	(1,408)
01314	4211	LONG DISTANCE	10	20	20	-
01314	4215	CELLULAR TELEPHONE	420	420	420	-
01314	4265	SOFTWARE CONTRACT	-	-	2,000	2,000
01314	4290	REPAIRS TO VEHICLES	17	500	500	-
01314	4310	SMALL HAND TOOLS	-	100	100	-
01314	4621	PROPERTY INSURANCE	385	385	433	48
01314	4622	TORT INSURANCE	867	867	879	12
<b>Sub Total</b>			<b>\$ 104,325</b>	<b>\$ 106,232</b>	<b>\$ 110,570</b>	<b>\$ 4,338</b>

## FY 16-17 Budget Highlights

No significant changes for the FY 2017 budget.

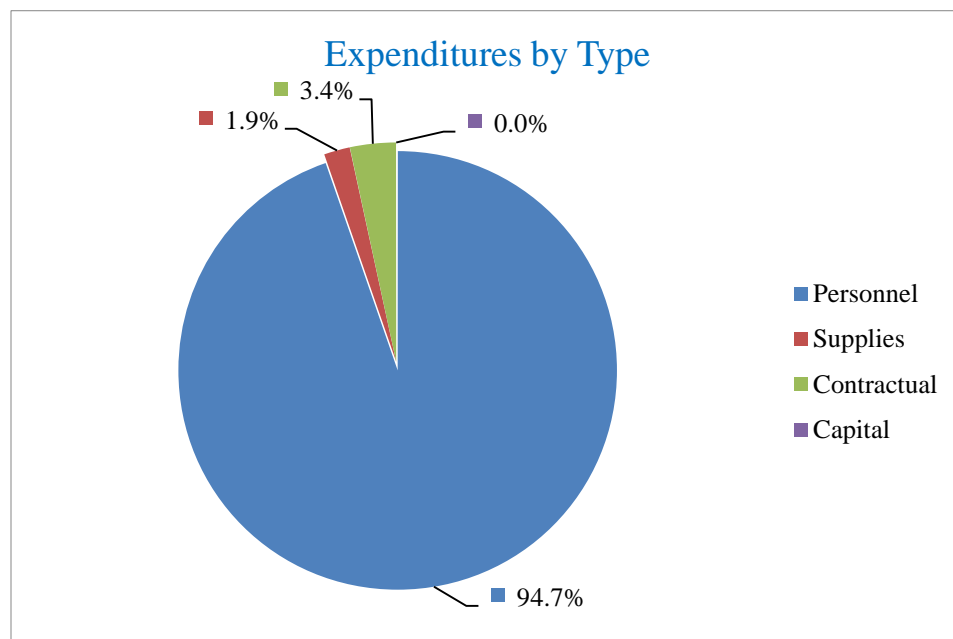


## Engineering

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

DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
PERSONNEL	\$ 100,480	\$ 100,783	\$ 104,696	\$ 3,913
SUPPLIES	2,163	3,757	2,122	(1,635)
CONTRACTUAL	1,682	1,692	3,752	2,060
CAPITAL	-	-	-	-
<b>Sub Total</b>	<b>\$ 104,325</b>	<b>\$ 106,232</b>	<b>\$ 110,570</b>	<b>\$ 4,338</b>

DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	COUNT CHANGE
FULL TIME	1	1	1	0
PART TIME	0	0	0	0
<b>Sub Total</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>



## Solid Waste

## Mission

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

## Expenditures by Line Item

ORG	OBJ	DESCRIPTION	FY 2015 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
01330	4010	SALARIES & WAGES	\$ 1,051,310	\$ 1,082,839	\$ 1,085,711	\$ 2,872
01330	4012	FICA	80,899	84,130	83,893	(237)
01330	4013	WORKER'S COMPENSATION	63,093	63,578	56,818	(6,760)
01330	4014	RETIREMENT	114,431	123,640	123,972	332
01330	4015	HEALTH INSURANCE	145,802	152,622	168,875	16,253
01330	4016	DENTAL INSURANCE	6,254	6,144	5,760	(384)
01330	4017	LIFE INSURANCE	335	342	216	(126)
01330	4020	OVERTIME	27,914	35,000	35,000	-
01330	4021	UNEMPLOYMENT COMPENSATION	1,602	-	-	-
01330	4070	EMPLOYEE BENEFITS	1,000	550	800	250
01330	4100	OFFICE SUPPLIES	1,945	1,600	1,600	-
01330	4110	POSTAGE	140	150	150	-
01330	4130	BATTERIES	27	25	25	-
01330	4150	TRAVEL EXPENSE	-	75	75	-
01330	4160	SAFETY ITEMS	3,941	4,100	4,100	-
01330	4170	FUEL & OIL	240,537	320,000	191,749	(128,251)
01330	4200	ELECTRICITY & HEATING FUEL	77,472	75,000	75,000	-
01330	4210	TELEPHONE	12,079	12,100	12,100	-
01330	4211	LONG DISTANCE	9	30	30	-
01330	4212	DATA LINE PHONE CHARGES	512	516	3,540	3,024
01330	4215	CELLULAR TELEPHONE	840	840	840	-
01330	4220	WATER & SEWER	13,123	8,500	14,000	5,500
01330	4262	COPIER CONTRACT	52	150	150	-
01330	4263	SECURITY MONITORING CONTRACT	633	633	633	-
01330	4265	SOFTWARE CONTRACT	1,415	1,500	1,500	-
01330	4268	FIRE ALARM INSPECTION	319	319	319	-
01330	4269	FIRE EXTINGUISHER CONTRACT	2,214	-	-	-
01330	4270	REPAIRS TO EQUIPMENT	17,354	29,000	25,000	(4,000)
01330	4280	REPAIRS TO BUILDINGS & GROUNDS	19,625	15,000	3,000	(12,000)
01330	4290	REPAIRS TO VEHICLES	265,704	250,000	250,000	-
01330	4310	SMALL HAND TOOLS	2,844	3,000	3,000	-
01330	4320	BUILDING MATERIALS	-	-	-	-
01330	4350	ASPHALT, GRAVEL, SAND	-	2,500	1,500	(1,000)



## Solid Waste

## Expenditures by Line Item, continued

ORG	OBJ	DESCRIPTION	FY 2015 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
01330	4410	UNIFORMS & CLOTHING	\$ 7,145	\$ 8,000	\$ 6,500	\$ (1,500)
01330	4430	CLEANING & SANITATION	6,063	4,500	4,500	-
01330	4480	CHEMICALS	2,775	2,800	2,800	-
01330	4490	MEDICAL SERVICE & SUPPLIES	8	300	300	-
01330	4621	PROPERTY INSURANCE	26,753	26,753	25,938	(815)
01330	4622	TORT INSURANCE	13,820	13,820	13,503	(317)
01330	4624	LICENSES	-	-	200	200
01330	4625	PERMIT FEES	1,300	1,200	1,200	-
01330	4630	RENT-BUILDINGS, EQUIPMENT	728	750	750	-
01330	4640	TRAINING	2,291	-	-	-
01330	4650	CONSULTING & CONTRACTUAL	128,364	114,040	116,320	2,280
01330	4652	WASTE HAULING CONTRACT COST	622,581	670,000	754,000	84,000
01330	4710	SPECIAL DEPARTMENTAL SUPPLIES	7,759	10,000	9,000	(1,000)
01330	4801	LANDFILL CLOSURE EXPENSE	9,429	10,000	10,000	-
01330	4820	OFFICE FURNITURE & EQUIP	-	1,400	-	(1,400)
01330	4850	MACHINES & EQUIPMENT	-	500	500	-
01330	4915	MACHINERY & EQUIPMENT	8,385	283,875	324,225	40,350
Sub Total			\$ 2,990,827	\$ 3,421,821	\$ 3,419,092	\$ (2,729)

## FY 16-17 Budget Highlights

The budget includes the transfer of a mechanic to the Building Maintenance Department. The budget also includes the replacement of a waste compactor, road tractor, and roll off truck.

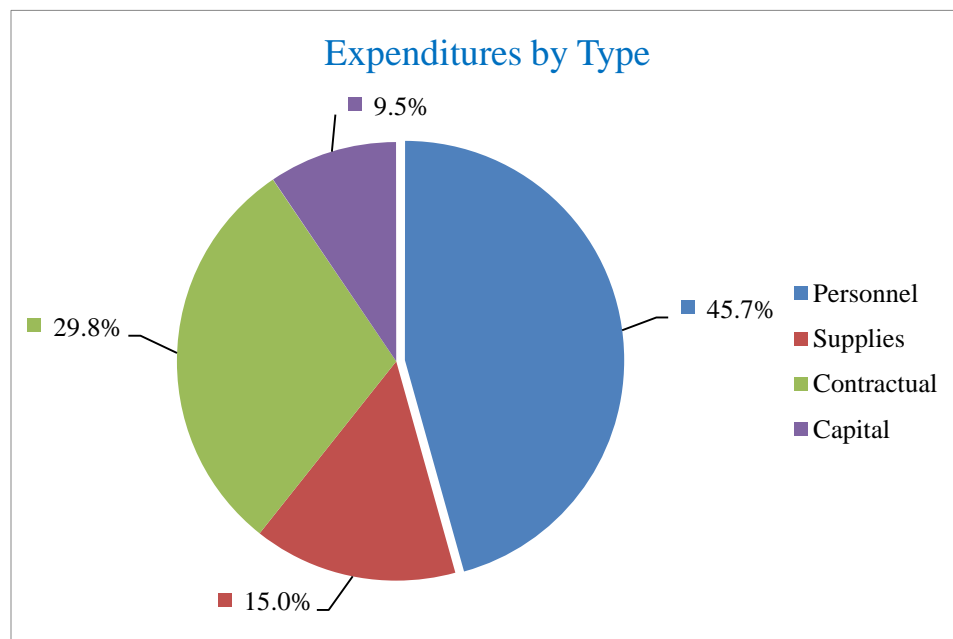


## Solid Waste

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

DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
PERSONNEL	\$ 1,492,640	\$ 1,548,845	\$ 1,561,045	\$ 12,200
SUPPLIES	585,296	662,950	513,799	(149,151)
CONTRACTUAL	904,506	926,151	1,020,023	93,872
CAPITAL	8,385	283,875	324,225	40,350
<b>Sub Total</b>	<b>\$ 2,990,827</b>	<b>\$ 3,421,821</b>	<b>\$ 3,419,092</b>	<b>\$ (2,729)</b>

DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	COUNT CHANGE
FULL TIME	19	19	19	0
PART TIME	34	34	34	0
<b>Sub Total</b>	<b>53</b>	<b>53</b>	<b>53</b>	<b>0</b>



## Storm Water

## Mission

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

## Expenditures by Line Item

ORG	OBJ	DESCRIPTION	FY 2015 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
01347	4010	SALARIES & WAGES	\$ 107,478	\$ 141,356	\$ 146,674	\$ 5,318
01347	4012	FICA	8,039	10,650	10,994	344
01347	4013	WORKER'S COMPENSATION	2,183	2,985	3,067	82
01347	4014	RETIREMENT	11,380	15,635	16,223	588
01347	4015	HEALTH INSURANCE	14,921	24,857	18,389	(6,468)
01347	4016	DENTAL INSURANCE	759	1,147	768	(379)
01347	4017	LIFE INSURANCE	37	57	36	(21)
01347	4070	EMPLOYEE BENEFITS	-	-	300	300
01347	4100	OFFICE SUPPLIES	4,905	5,900	2,000	(3,900)
01347	4110	POSTAGE	140	300	300	-
01347	4140	DUES & SUBSCRIPTIONS	250	250	250	-
01347	4150	TRAVEL EXPENSE	30	75	75	-
01347	4160	SAFETY ITEMS	68	200	150	(50)
01347	4170	FUEL & OIL	2,025	2,500	2,048	(452)
01347	4211	LONG DISTANCE	21	40	40	-
01347	4212	DATA LINE PHONE CHARGES	1,412	1,545	1,548	3
01347	4215	CELLULAR TELEPHONE	420	420	420	-
01347	4265	SOFTWARE CONTRACT	420	630	500	(130)
01347	4290	REPAIRS TO VEHICLES	(215)	750	750	-
01347	4400	FOOD	-	200	100	(100)
01347	4621	PROPERTY INSURANCE	1,138	1,138	1,280	142
01347	4622	TORT INSURANCE	1,251	1,251	1,715	464
01347	4624	LICENSES	30	30	30	-
01347	4625	PERMIT FEES	2,000	2,000	2,000	-
01347	4640	TRAINING	1,222	-	-	-
01347	4650	CONSULTING & CONTRACTUAL	12,575	57,500	17,500	(40,000)
01347	4710	SPECIAL DEPARTMENTAL SUPPLIES	1,223	1,500	5,500	4,000
01347	4810	COMPUTER EQUIPMENT	1,492	750	-	(750)
01347	4820	OFFICE FURNITURE & EQUIP	-	-	1,500	1,500
Sub Total			\$ 175,204	\$ 273,666	\$ 234,157	\$ (39,509)

## FY 16-17 Budget Highlights

No significant changes for the FY 2017 budget.

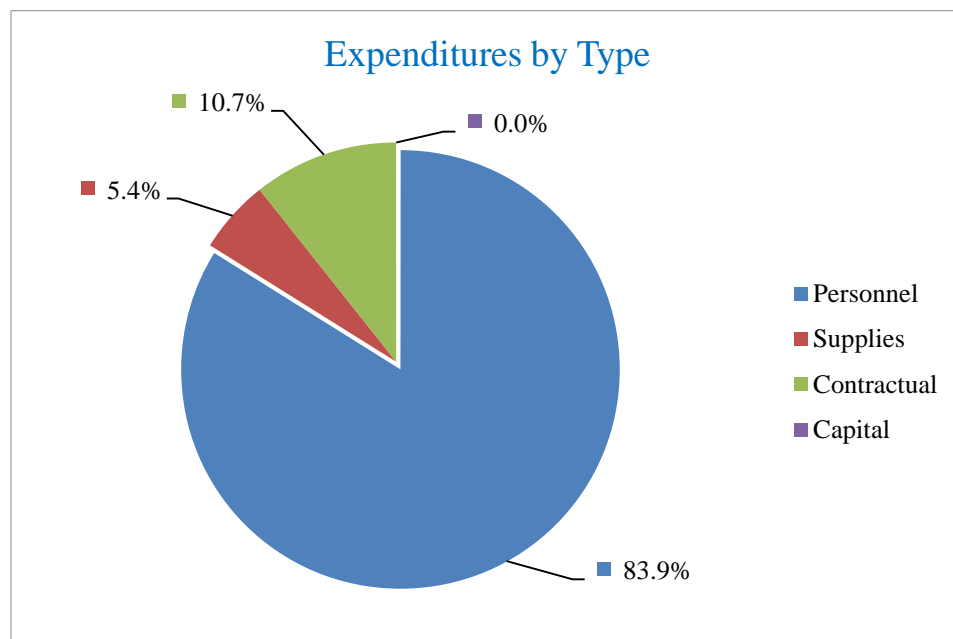


## Storm Water

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

DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
PERSONNEL	\$ 144,797	\$ 196,687	\$ 196,451	\$ (236)
SUPPLIES	9,918	12,425	12,673	248
CONTRACTUAL	20,489	64,554	25,033	(39,521)
CAPITAL	-	-	-	-
<b>Sub Total</b>	<b>\$ 175,204</b>	<b>\$ 273,666</b>	<b>\$ 234,157</b>	<b>\$ (39,509)</b>

DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	COUNT CHANGE
FULL TIME	2	3	3	0
PART TIME	0	0	0	0
<b>Sub Total</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>0</b>





## Animal Control

## Mission

The mission of the Animal Control Department is to enforce Animal Control Laws and Ordinances and provide care for animals being held at the county's Animal Control Center.

## Expenditures by Line Item

ORG	OBJ	DESCRIPTION	FY 2015 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
01412	4010	SALARIES & WAGES	\$ 220,678	\$ 219,091	\$ 227,169	\$ 8,078
01412	4012	FICA	16,267	16,181	16,585	404
01412	4013	WORKER'S COMPENSATION	3,214	3,185	3,240	55
01412	4014	RETIREMENT	23,544	24,346	25,240	894
01412	4015	HEALTH INSURANCE	54,378	57,671	67,892	10,221
01412	4016	DENTAL INSURANCE	1,963	1,920	1,920	-
01412	4017	LIFE INSURANCE	112	114	72	(42)
01412	4020	OVERTIME	1,613	1,000	1,000	-
01412	4021	UNEMPLOYMENT COMPENSATION	500	-	-	-
01412	4070	EMPLOYEE BENEFITS	550	300	400	100
01412	4100	OFFICE SUPPLIES	827	750	750	-
01412	4110	POSTAGE	196	264	264	-
01412	4130	BATTERIES	18	50	50	-
01412	4140	DUES & SUBSCRIPTIONS	125	161	161	-
01412	4160	SAFETY ITEMS	742	1,200	1,000	(200)
01412	4170	FUEL & OIL	13,079	31,360	10,553	(20,807)
01412	4200	ELECTRICITY & HEATING FUEL	6,485	7,200	7,000	(200)
01412	4210	TELEPHONE	710	745	745	-
01412	4211	LONG DISTANCE	8	15	15	-
01412	4215	CELLULAR TELEPHONE	2,813	2,940	2,940	-
01412	4263	SECURITY MONITORING CONTRACT	303	303	303	-
01412	4266	EQUIPMENT CONTRACT	1,270	1,269	1,269	-
01412	4270	REPAIRS TO EQUIPMENT	-	2,000	1,500	(500)
01412	4280	REPAIRS TO BUILDINGS & GROUNDS	753	1,000	1,000	-
01412	4290	REPAIRS TO VEHICLES	3,087	6,000	5,000	(1,000)
01412	4310	SMALL HAND TOOLS	-	300	200	(100)
01412	4400	FOOD	3,105	3,200	3,200	-
01412	4410	UNIFORMS & CLOTHING	1,154	1,600	1,500	(100)
01412	4430	CLEANING & SANITATION	2,176	2,000	2,000	-
01412	4490	MEDICAL SERVICES & SUPPLIES	2,503	6,000	4,500	(1,500)
01412	4621	PROPERTY INSURANCE	4,397	4,397	5,352	955
01412	4622	TORT INSURANCE	2,847	2,847	2,821	(26)
01412	4625	PERMIT FEES	173	170	170	-
01412	4650	CONS & CONTR SPAY & NEUTER	27,231	35,000	35,000	-
01412	4710	SPECIAL DEPARTMENTAL SUPPLIES	7,547	10,000	9,000	(1,000)



## Animal Control

## Expenditures by Line Item, continued

ORG	OBJ	DESCRIPTION	FY 2015 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
01412	4820	OFFICE FURNITURE & EQUIP	\$ -	\$ 1,400	\$ -	\$ (1,400)
01412	4850	MACHINES & EQUIPMENT	-	1,000	1,000	-
<b>Sub Total</b>			<b>\$ 404,368</b>	<b>\$ 446,979</b>	<b>\$ 440,811</b>	<b>\$ (6,168)</b>

## FY 16-17 Budget Highlights

No significant changes for the FY 2017 budget.

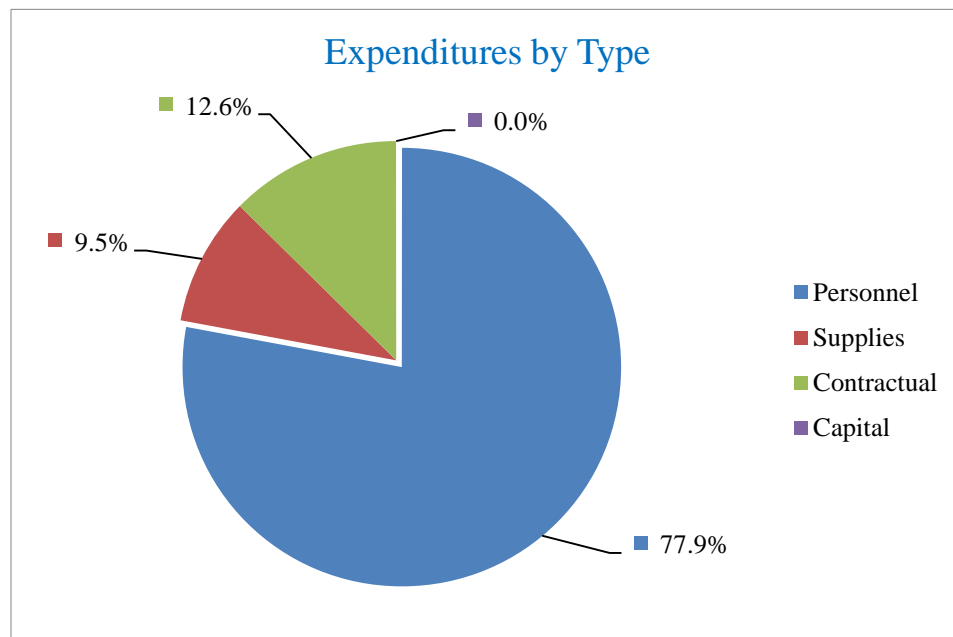


## Animal Control

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

DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
PERSONNEL	\$ 322,819	\$ 323,808	\$ 343,518	\$ 19,710
SUPPLIES	35,312	68,285	41,678	(26,607)
CONTRACTUAL	46,237	54,886	55,615	729
CAPITAL	-	-	-	-
<b>Sub Total</b>	<b>\$ 404,368</b>	<b>\$ 446,979</b>	<b>\$ 440,811</b>	<b>\$ (6,168)</b>

DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	COUNT CHANGE
FULL TIME	6	6	6	0
PART TIME	1	1	1	0
<b>Sub Total</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>0</b>



## Veterans Affairs

## Mission

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

## Expenditures by Line Item

ORG	OBJ	DESCRIPTION	FY 2015 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
01450	4010	SALARIES & WAGES	\$ 78,350	\$ 77,998	\$ 82,327	\$ 4,329
01450	4012	FICA	6,002	5,970	6,304	334
01450	4013	WORKER'S COMPENSATION	252	253	250	(3)
01450	4014	RETIREMENT	8,363	8,683	9,162	479
01450	4016	DENTAL INSURANCE	759	768	384	(384)
01450	4017	LIFE INSURANCE	37	38	24	(14)
01450	4020	OVERTIME	619	500	500	-
01450	4070	EMPLOYEE BENEFITS	-	250	-	(250)
01450	4100	OFFICE SUPPLIES	2,846	2,500	2,500	-
01450	4110	POSTAGE	2,186	2,500	2,000	(500)
01450	4140	DUES & SUBSCRIPTIONS	687	705	705	-
01450	4210	TELEPHONE	318	325	325	-
01450	4211	LONG DISTANCE	153	250	250	-
01450	4262	COPIER CONTRACT	781	1,000	1,000	-
01450	4265	SOFTWARE CONTRACT	700	750	750	-
01450	4270	REPAIRS TO EQUIPMENT	-	300	300	-
01450	4622	TORT INSURANCE	813	813	813	-
01450	4640	TRAINING	4,577	-	-	-
01450	4810	COMPUTER EQUIPMENT	48	-	-	-
01450	4820	OFFICE FURNITURE & EQUIP	-	4,200	700	(3,500)
<b>Sub Total</b>			<b>\$ 107,492</b>	<b>\$ 107,803</b>	<b>\$ 108,294</b>	<b>\$ 491</b>

## FY 16-17 Budget Highlights

No significant changes for the FY 2017 budget.

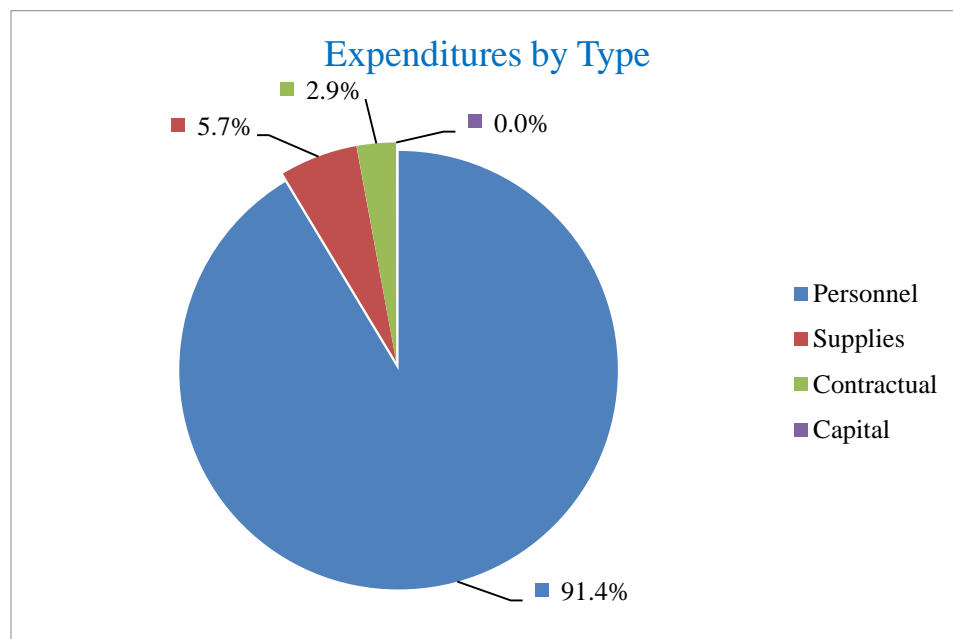


## Veterans Affairs

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

DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
PERSONNEL	\$ 94,383	\$ 94,460	\$ 98,951	\$ 4,491
SUPPLIES	5,767	10,205	6,205	(4,000)
CONTRACTUAL	7,342	3,138	3,138	-
CAPITAL	-	-	-	-
<b>Sub Total</b>	<b>\$ 107,492</b>	<b>\$ 107,803</b>	<b>\$ 108,294</b>	<b>\$ 491</b>

DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	COUNT CHANGE
FULL TIME	2	2	2	0
PART TIME	1	1	1	0
<b>Sub Total</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0</b>



## Museum

## Mission

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

## Expenditures by Line Item

ORG	OBJ	DESCRIPTION	FY 2015 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
01530	4010	SALARIES & WAGES	\$ 116,096	\$ 115,575	\$ 60,271	\$ (55,304)
01530	4012	FICA	8,621	8,679	4,574	(4,105)
01530	4013	WORKER'S COMPENSATION	371	372	182	(190)
01530	4014	RETIREMENT	12,297	12,817	6,689	(6,128)
01530	4015	HEALTH INSURANCE	25,703	24,590	14,040	(10,550)
01530	4016	DENTAL INSURANCE	1,139	1,152	768	(384)
01530	4017	LIFE INSURANCE	56	57	24	(33)
01530	4020	OVERTIME	38	300	200	(100)
01530	4070	EMPLOYEE BENEFITS	-	600	-	(600)
01530	4100	OFFICE SUPPLIES	907	1,500	1,100	(400)
01530	4110	POSTAGE	577	800	450	(350)
01530	4120	SOFTWARE	-	-	1,770	1,770
01530	4130	BATTERIES	46	50	50	-
01530	4140	DUES & SUBSCRIPTIONS	480	290	215	(75)
01530	4150	TRAVEL EXPENSE	198	400	100	(300)
01530	4160	SAFETY ITEMS	169	400	200	(200)
01530	4200	ELECTRICITY & HEATING FUEL	16,523	20,000	20,000	-
01530	4210	TELEPHONE	3,709	3,816	3,816	-
01530	4211	LONG DISTANCE	16	40	40	-
01530	4212	DATA LINE PHONE CHARGES	1,228	1,440	6,000	4,560
01530	4220	WATER & SEWER	1,730	1,000	2,000	1,000
01530	4260	MAINTENANCE & SERVICE CONTRACT	3,459	4,000	3,000	(1,000)
01530	4262	COPIER CONTRACT	36	100	100	-
01530	4263	SECURITY MONITORING CONTRACT	302	302	302	-
01530	4268	FIRE ALARM INSPECTION	484	484	484	-
01530	4280	REPAIRS TO BUILDINGS & GROUNDS	1,161	-	-	-
01530	4310	SMALL HAND TOOLS	140	400	200	(200)
01530	4430	CLEANING & SANITATION	365	1,000	1,000	-
01530	4480	CHEMICALS	175	200	200	-
01530	4621	PROPERTY INSURANCE	6,148	6,148	6,161	13
01530	4622	TORT INSURANCE	1,405	1,405	1,426	21



## Museum

## Expenditures by Line Item, continued

ORG	OBJ	DESCRIPTION	FY 2015 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
01530	4650	CONSULTING & CONTRACTUAL	\$ 750	\$ -	\$ -	\$ -
01530	4710	SPECIAL DEPARTMENTAL SUPPLIES	5,093	6,000	2,100	(3,900)
01530	4915	MACHINERY & EQUIPMENT	-	-	17,000	17,000
Sub Total			\$ 209,422	\$ 213,917	\$ 154,462	\$ (59,455)

## FY 16-17 Budget Highlights

The budget includes the reclassification of the Museum Director to a Tourism Events Manager and the replacement of the sign in front of the Museum.



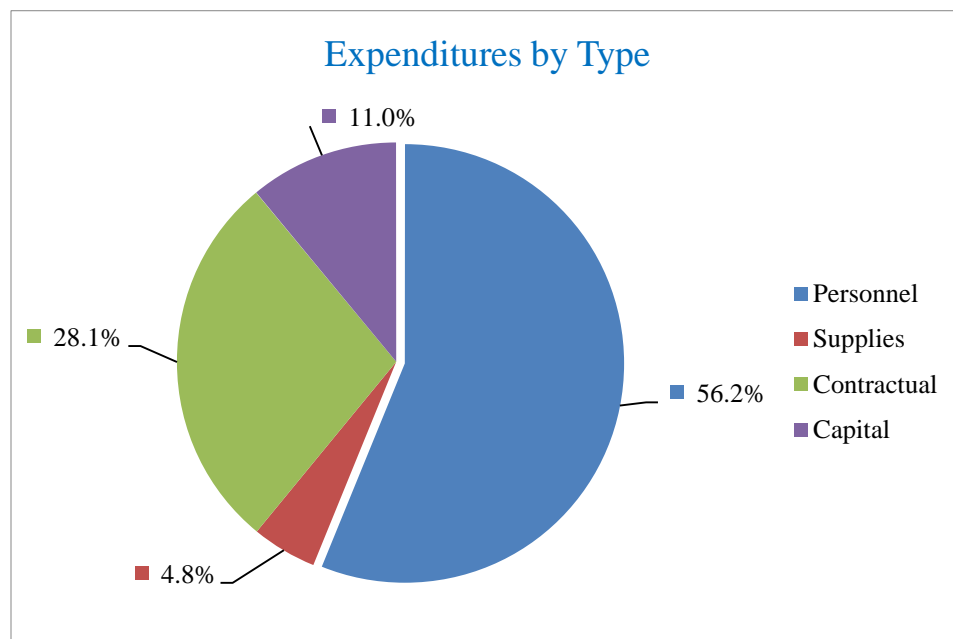


## Museum

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

DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
PERSONNEL	\$ 164,321	\$ 164,142	\$ 86,748	\$ (77,394)
SUPPLIES	9,311	11,040	7,385	(3,655)
CONTRACTUAL	35,790	38,735	43,329	4,594
CAPITAL	-	-	17,000	17,000
<b>Sub Total</b>	<b>\$ 209,422</b>	<b>\$ 213,917</b>	<b>\$ 154,462</b>	<b>\$ (59,455)</b>

DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	COUNT CHANGE
FULL TIME	4	4	3	-1
PART TIME	0	0	0	0
<b>Sub Total</b>	<b>4</b>	<b>4</b>	<b>3</b>	<b>-1</b>



## Hagood Mill

## Mission

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

## Expenditures by Line Item

ORG	OBJ	DESCRIPTION	FY 2015 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
01536	4010	SALARIES & WAGES	\$ -	\$ 36,198	\$ 45,684	\$ 9,486
01536	4012	FICA	-	2,767	3,469	702
01536	4013	WORKER'S COMPENSATION	-	116	370	254
01536	4014	RETIREMENT	-	4,004	5,053	1,049
01536	4015	HEALTH INSURANCE	-	6,203	7,020	817
01536	4016	DENTAL INSURANCE	-	384	384	-
01536	4017	LIFE INSURANCE	-	19	12	(7)
01536	4100	OFFICE SUPPLIES	430	500	500	-
01536	4110	POSTAGE	-	100	100	-
01536	4130	BATTERIES	-	80	80	-
01536	4140	DUES & SUBSCRIPTIONS	-	50	50	-
01536	4150	TRAVEL EXPENSE	-	200	1,000	800
01536	4160	SAFETY ITEMS	176	200	200	-
01536	4170	FUEL & OIL	110	350	473	123
01536	4200	ELECTRICITY & HEATING FUEL	8,224	8,600	8,600	-
01536	4210	TELEPHONE	111	250	250	-
01536	4211	LONG DISTANCE	-	15	15	-
01536	4212	DATA LINE PHONE CHARGES	1,723	1,680	1,680	-
01536	4220	WATER & SEWER	1,244	1,300	1,300	-
01536	4263	SECURITY MONITORING CONTRACT	358	360	360	-
01536	4265	SOFTWARE CONTRACT	-	560	560	-
01536	4270	REPAIRS TO EQUIPMENT	-	-	850	850
01536	4280	REPAIRS TO BUILDINGS & GROUNDS	316	-	-	-
01536	4290	REPAIRS TO VEHICLES	514	-	500	500
01536	4310	SMALL HAND TOOLS	198	200	200	-
01536	4410	UNIFORMS & CLOTHING	-	-	200	200
01536	4430	CLEANING & SANITATION	496	500	500	-
01536	4480	CHEMICALS	144	250	250	-
01536	4580	SIGNS	420	500	500	-
01536	4621	PROPERTY INSURANCE	1,520	1,520	1,520	-
01536	4622	TORT INSURANCE	-	-	433	433
01536	4630	RENT-BUILDINGS, EQUIPMENT	-	-	3,550	3,550
01536	4710	SPECIAL DEPARTMENTAL SUPPLIES	524	1,000	1,000	-
01536	4801	HAGOOD MILL RESTORATION	5,949	6,000	6,000	-
01536	4912	BUILDINGS	-	90,000	-	(90,000)
Sub Total			\$ 22,459	\$ 163,906	\$ 92,663	\$ (71,243)

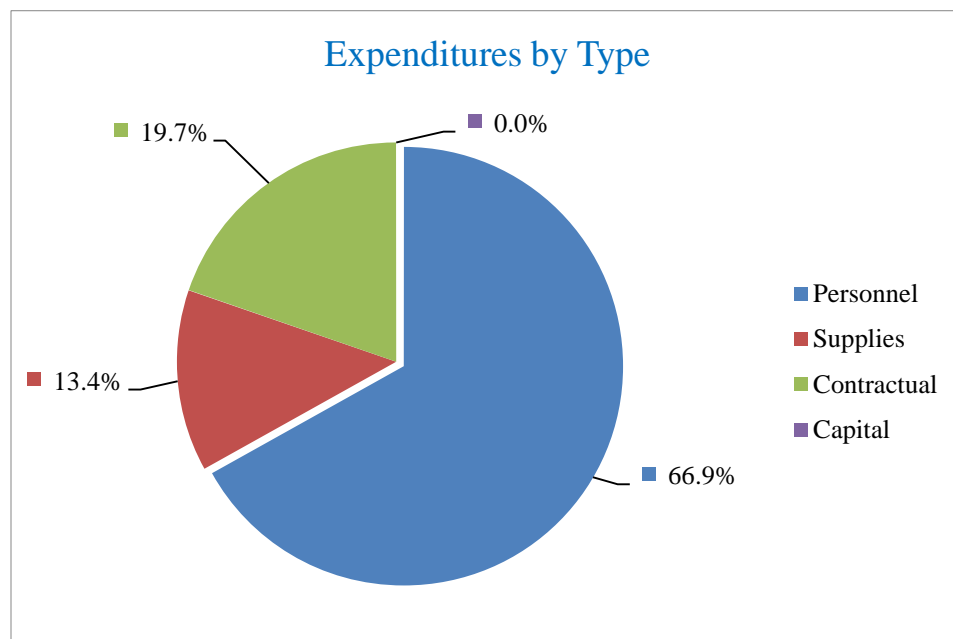


## Hagood Mill

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

DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
PERSONNEL	\$ -	\$ 49,691	\$ 61,992	\$ 12,301
SUPPLIES	9,279	9,930	12,403	2,473
CONTRACTUAL	13,180	14,285	18,268	3,983
CAPITAL	-	90,000	-	(90,000)
<b>Sub Total</b>	<b>\$ 22,459</b>	<b>\$ 163,906</b>	<b>\$ 92,663</b>	<b>\$ (71,243)</b>

DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	COUNT CHANGE
FULL TIME	1	1	1	0
PART TIME	0	0	1	1
<b>Sub Total</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>1</b>



## FY 16-17 Budget Highlights

The budget includes the addition of a part time attendant for Hagood Mill.



## Mile Creek Park

## Mission

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

## Expenditures by Line Item

ORG	OBJ	DESCRIPTION	FY 2015 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
01580	4010	SALARIES & WAGES	\$ 77,383	\$ 115,384	\$ 144,925	\$ 29,541
01580	4012	FICA	5,787	8,579	10,848	2,269
01580	4013	WORKER'S COMPENSATION	2,519	3,677	4,443	766
01580	4014	RETIREMENT	5,514	8,231	11,487	3,256
01580	4015	HEALTH INSURANCE	5,915	12,131	18,448	6,317
01580	4016	DENTAL INSURANCE	383	768	1,140	372
01580	4017	LIFE INSURANCE	19	38	43	5
01580	4020	OVERTIME	153	100	100	-
01580	4021	UNEMPLOYMENT COMPENSATION	1,008	-	-	-
01580	4100	OFFICE SUPPLIES	2,376	2,500	2,500	-
01580	4110	POSTAGE	118	150	150	-
01580	4130	BATTERIES	45	50	50	-
01580	4160	SAFETY ITEMS	293	200	200	-
01580	4170	FUEL & OIL	6,607	7,880	3,752	(4,128)
01580	4190	CREDIT CARD FEES	2,872	2,600	2,600	-
01580	4200	ELECTRICITY & HEATING FUEL	43,293	43,500	46,000	2,500
01580	4210	TELEPHONE	1,640	1,650	1,650	-
01580	4211	LONG DISTANCE	12	58	58	-
01580	4212	DATA LINE PHONE CHARGES	497	516	516	-
01580	4220	WATER & SEWER	6,341	8,000	7,500	(500)
01580	4264	PEST CONTROL CONTRACT	600	600	600	-
01580	4265	SOFTWARE CONTRACT	-	600	600	-
01580	4270	REPAIRS TO EQUIPMENT	2,729	2,600	2,600	-
01580	4280	REPAIRS TO BUILDINGS & GROUNDS	7,910	17,000	17,000	-
01580	4290	REPAIRS TO VEHICLES	1,363	2,700	2,700	-
01580	4310	SMALL HAND TOOLS	839	850	850	-
01580	4410	UNIFORMS & CLOTHING	395	1,000	1,150	150
01580	4430	CLEANING & SANITATION	3,833	4,300	5,000	700
01580	4480	CHEMICALS	1,104	1,100	1,100	-
01580	4621	PROPERTY INSURANCE	3,233	3,233	3,376	143
01580	4622	TORT INSURANCE	942	942	1,298	356
01580	4630	RENT-BUILDINGS, EQUIPMENT	-	1	1	-
01580	4650	CONSULTING & CONTRACTUAL	-	1,000	600	(400)



## Mile Creek Park

## Expenditures by Line Item, continued

ORG	OBJ	DESCRIPTION	FY 2015 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
01580	4710	SPECIAL DEPARTMENTAL SUPPLIES	\$ 1,029	\$ 1,500	\$ 1,500	\$ -
01580	4850	MACHINES & EQUIPMENT	-	1,150	1,250	100
01580	4915	MACHINERY & EQUIPMENT	8,114	-	-	-
Sub Total			\$ 194,866	\$ 254,588	\$ 296,035	\$ 41,447

## FY 16-17 Budget Highlights

The budget includes the addition of a Operations Assistant for the Park.

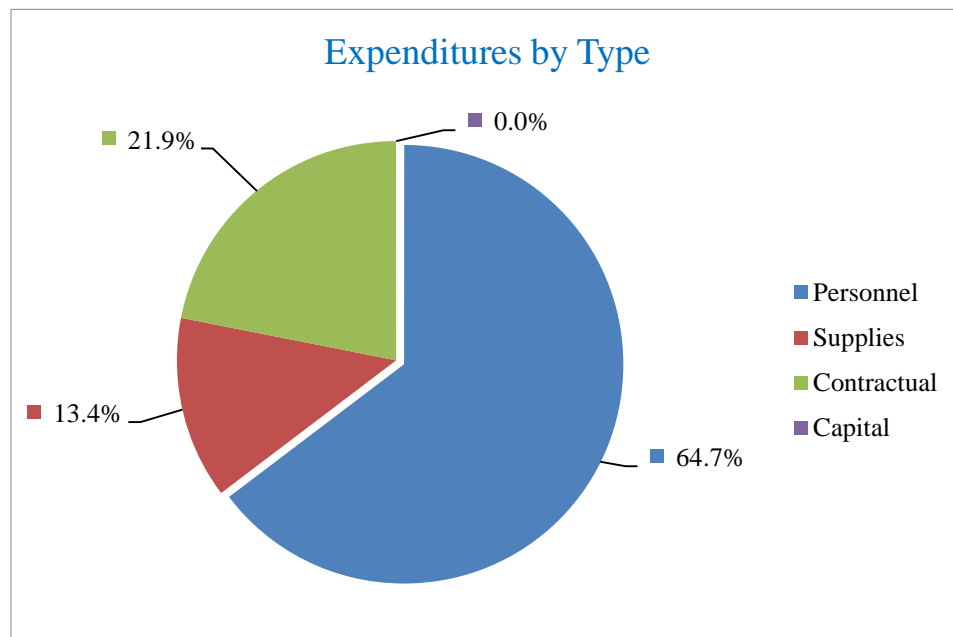


## Mile Creek Park

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

DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
PERSONNEL	\$ 98,680	\$ 148,908	\$ 191,434	\$ 42,526
SUPPLIES	28,641	42,980	39,802	(3,178)
CONTRACTUAL	59,431	62,700	64,799	2,099
CAPITAL	8,114	-	-	-
<b>Sub Total</b>	<b>\$ 194,866</b>	<b>\$ 254,588</b>	<b>\$ 296,035</b>	<b>\$ 41,447</b>

DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	COUNT CHANGE
FULL TIME	2	2	3	1
PART TIME	7	7	7	0
<b>Sub Total</b>	<b>9</b>	<b>9</b>	<b>10</b>	<b>1</b>



## Legislative Delegation

## Mission

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

## Expenditures by Line Item

ORG	OBJ	DESCRIPTION	FY 2015 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
01175	4010	SALARIES & WAGES	\$ 11,781	\$ 13,390	\$ 13,792	\$ 402
01175	4012	FICA	907	1,026	1,056	30
01175	4013	WORKER'S COMPENSATION	38	43	42	(1)
01175	4014	RETIREMENT	1,251	1,481	1,526	45
01175	4020	OVERTIME	77	-	-	-
01175	4100	OFFICE SUPPLIES	404	550	550	-
01175	4110	POSTAGE	697	500	500	-
01175	4150	TRAVEL EXPENSE	8	30	30	-
01175	4200	ELECTRICITY & HEATING FUEL	1,103	1,100	1,100	-
01175	4210	TELEPHONE	2,534	2,700	2,700	-
01175	4211	LONG DISTANCE	8	25	25	-
01175	4262	COPIER CONTRACT	82	75	75	-
01175	4622	TORT INSURANCE	137	137	139	2
<b>Sub Total</b>			<b>\$ 19,027</b>	<b>\$ 21,057</b>	<b>\$ 21,535</b>	<b>\$ 478</b>

## FY 16-17 Budget Highlights

No significant changes for the FY 2017 budget.



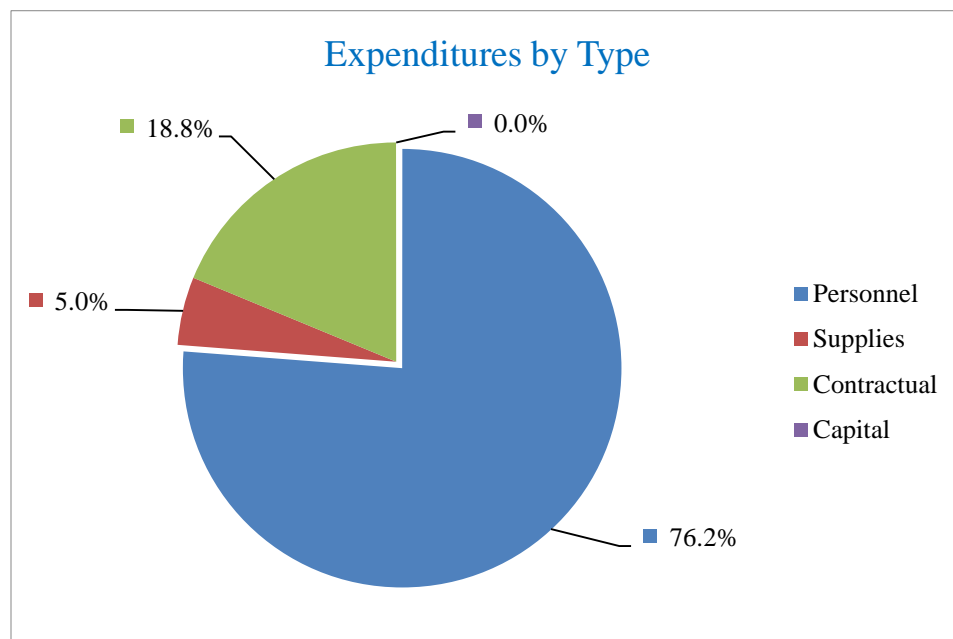


## Legislative Delegation

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

DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
PERSONNEL	\$ 14,054	\$ 15,940	\$ 16,416	\$ 476
SUPPLIES	1,109	1,080	1,080	-
CONTRACTUAL	3,864	4,037	4,039	2
CAPITAL	-	-	-	-
<b>Sub Total</b>	<b>\$ 19,027</b>	<b>\$ 21,057</b>	<b>\$ 21,535</b>	<b>\$ 478</b>

DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	COUNT CHANGE
FULL TIME	0	0	0	0
PART TIME	1	1	1	0
<b>Sub Total</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>



<b>DEBT SERVICE FUND</b>	<b>FY 2014 ACTUAL</b>	<b>FY 2015 ACTUAL</b>	<b>FY 2016 BUDGET</b>	<b>FY 2016 ESTIMATED</b>	<b>FY 2017 BUDGET</b>
<b>REVENUES</b>					
Taxes	\$ 2,874,981	\$ 2,927,211	\$ 3,091,640	\$ 3,091,640	\$ 3,230,011
Licenses, Permits & Fees	-	309,669	-	-	-
	<u>2,874,981</u>	<u>3,236,880</u>	<u>3,091,640</u>	<u>3,091,640</u>	<u>3,230,011</u>
<b>EXPENDITURES</b>					
Debt Service					
Principal	2,485,792	2,511,732	2,599,179	2,599,179	2,816,361
Interest & Fiscal Charges	479,109	436,881	364,769	364,769	285,958
	<u>2,964,901</u>	<u>2,948,613</u>	<u>2,963,948</u>	<u>2,963,948</u>	<u>3,102,319</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<u><b>(89,920)</b></u>	<u><b>288,267</b></u>	<u><b>127,692</b></u>	<u><b>127,692</b></u>	<u><b>127,692</b></u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer to Other Funds	(45,833)	(127,692)	(127,692)	(127,692)	(127,692)
	<u>(45,833)</u>	<u>(127,692)</u>	<u>(127,692)</u>	<u>(127,692)</u>	<u>(127,692)</u>
<b>REVENUES &amp; OTHER FINANCING OVER (UNDER) EXPENDITURES</b>	<u><b>\$ (135,753)</b></u>	<u><b>\$ 160,575</b></u>	<u><b>\$ -</b></u>	<u><b>\$ -</b></u>	<u><b>\$ -</b></u>
Beginning Fund Balance:	<u>\$ 683,586</u>	<u>\$ 547,833</u>	<u>\$ 708,408</u>	<u>\$ 708,408</u>	<u>\$ 708,408</u>
Ending Fund Balance, June 30	<u>\$ 547,833</u>	<u>\$ 708,408</u>	<u>\$ 708,408</u>	<u>\$ 708,408</u>	<u>\$ 708,408</u>



The following chart and tables detail Pickens County debt obligation:

Funding Source	Purpose	Outstanding Principal	Maturity Date	Annual Payment	Interest Rate
<b>General Obligation Bonds</b>					
Fire District	Vineyards Fire Station	\$ 293,000	1-Mar-2019	VARIOUS	4.134%
Fire District	Liberty/Pickens Fire Stations	\$ 1,633,745	1-May-2028	\$ 158,595	2.43%
Sp Tax District	Cramer Upgrade	\$ 651,941	1-Aug-2028	\$ 65,664	2.25%
Sp Tax District	Roper Upgrade	\$ 2,170,838	1-Mar-2028	\$ 206,928	2.25%
Fire District	Springs Fire Station	\$ 962,740	1-Mar-2023	VARIOUS	4.03%
Fire District	Shady Grove Fire Building	\$ 604,411	1-Mar-2022	\$ 106,089	1.50%
Fire District	Vineyards Fire Trucks	\$ 115,000	1-Apr-2023	VARIOUS	3.95%
Fire District	Pickens Fire Equipment	\$ 580,162	1-May-2020	\$ 151,072	1.65%
Fire District	Various Fire Equipment	\$ 290,000	1-Jul-2017	VARIOUS	2.28%
		<b>\$ 7,301,837</b>			
<b>Capital Leases</b>					
Fire District	Central Fire Truck	\$ 129,270	1-Apr-2020	\$ 35,596	3.98%
Fire District	Crosswell Fire Truck	\$ 82,143	20-May-2018	\$ 43,221	3.47%
		<b>\$ 211,413</b>			
<b>Notes Payables</b>					
Sp Tax District	18-Mile Creek Sewer Project	\$ 692,546	1-Oct-2019	\$ 221,575	2.25%
Gen Taxes	Georges Creek Capacity	\$ 1,588,083	1-Sep-2024	\$ 226,319	4.00%
Gen Taxes	Georges Creek Trunk Line	\$ 946,191	1-Apr-2025	\$ 126,000	3.75%
		<b>\$ 3,226,820</b>			
<b>Revenue Bonds</b>					
User Fees	Middle Plant Expansion	\$ 1,574,599	1-Oct-2039	\$ 112,140	4.75%
User Fees	Upper Plant Expansion	\$ 2,855,789	1-Oct-2039	\$ 203,364	4.75%
User Fees	North Central Plant	\$ 1,566,823	10-Feb-2052	\$ 63,912	2.25%
User Fees	North Central Plant	\$ 328,691	10-Feb-2052	\$ 13,392	2.25%
		<b>\$ 6,325,902</b>			

Entering into fiscal year 2017, Pickens County general obligation debt is projected to be \$7,301,837:

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:

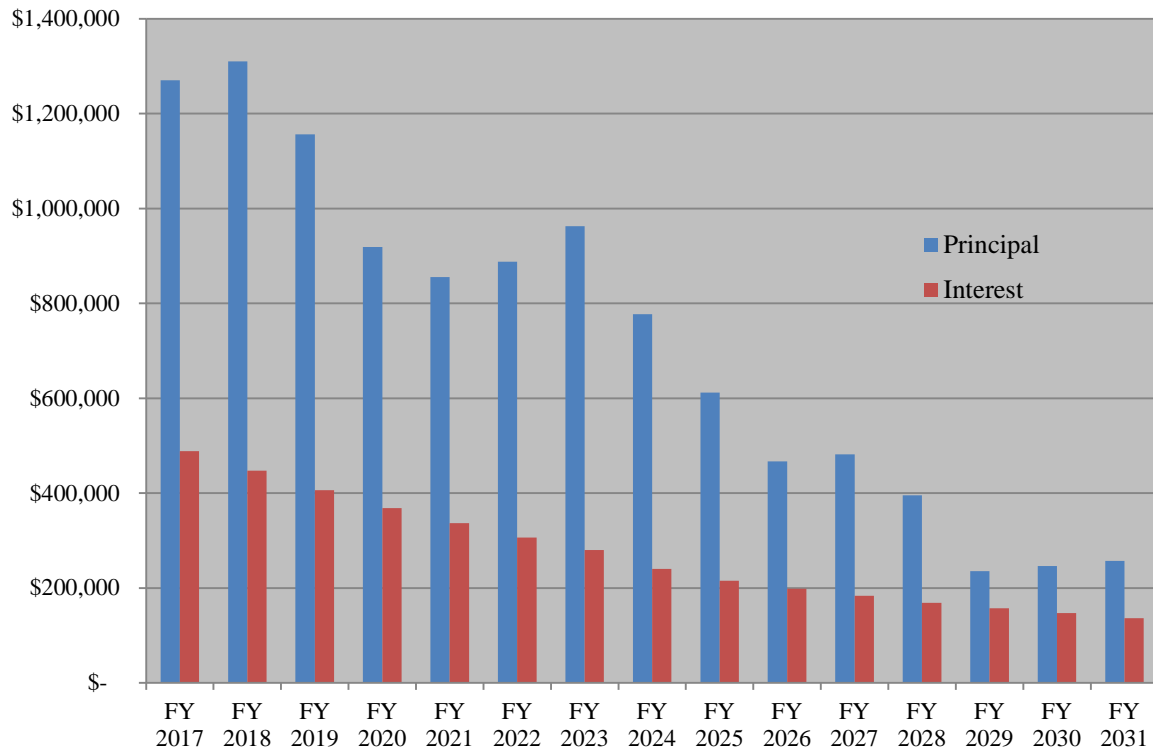
Net General Obligation Bond Tax Digest	<u>\$ 463,174,770</u>
Debt Limit – 8% of Assessed Value	\$ 37,053,982
Less General Obligation Bonds Outstanding	<u>2,534,274*</u>
<b>Legal Debt Margin</b>	<b><u>\$ 34,519,708</u></b>

\*As it relates to the debt margin of the County, only the debt of the Georges Creek Capacity and Trunk Line are considered general obligation debt of County. This is shown under Notes Payable since ReWa issued the debt on behalf of the County and for financial purposes this is considered a notes payable ReWa.

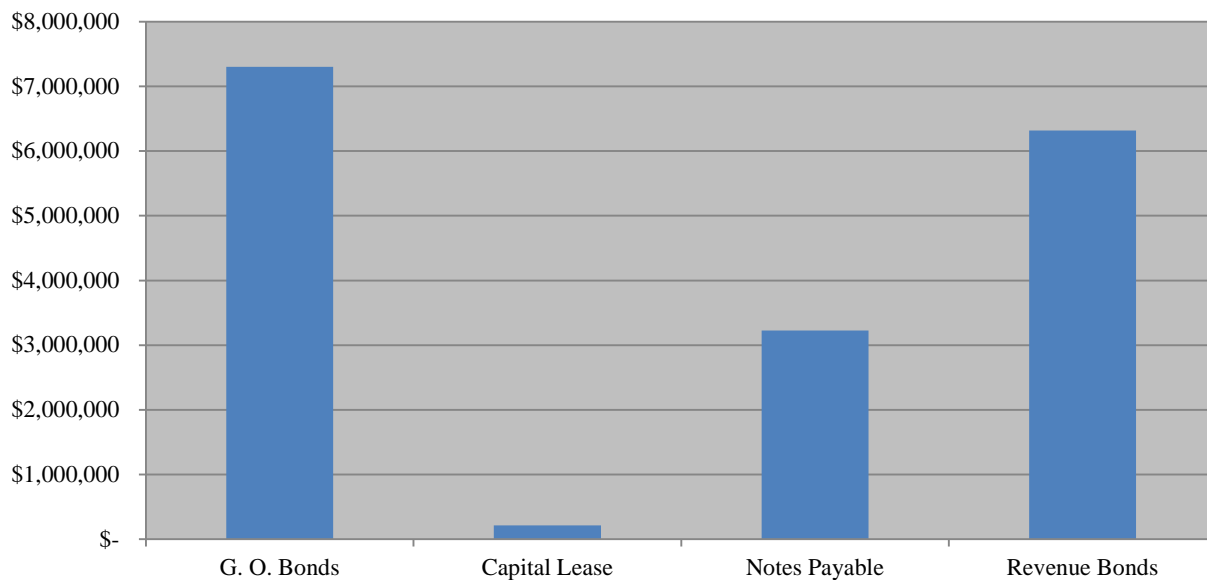
Fitch AA  
Standard & Poor's AA-  
Moody's Aa2



### Debt Service Schedule by Category



### Debt Service by Type



## General Obligation Bond Debt Service Schedule

Fiscal Year	Vineyards Fire Station		Liberty/Pickens Fire Station		Cramer Upgrade		Roper Upgrade	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2017	93,000	12,113	118,895	39,700	51,448	14,216	159,423	47,505
2018	98,000	8,268	121,784	36,811	52,615	13,049	163,040	43,888
2019	102,000	4,217	124,743	33,852	53,809	11,855	166,740	40,188
2020	-	-	127,775	30,820	55,030	10,634	170,523	36,405
2021	-	-	130,880	27,715	56,279	9,385	174,393	32,535
2022	-	-	134,060	24,535	57,556	8,108	178,350	28,578
2023	-	-	137,318	21,277	58,861	6,802	182,396	24,532
2024	-	-	140,654	17,940	60,197	5,467	186,535	20,393
2025	-	-	144,072	14,523	61,563	4,101	190,768	16,160
2026	-	-	147,573	11,022	62,960	2,704	195,096	11,832
2027	-	-	151,159	7,436	64,389	1,275	199,523	7,405
2028	-	-	154,832	3,762	16,234	92	204,051	2,878
<b>TOTAL</b>	<b>\$ 293,000</b>	<b>\$ 24,598</b>	<b>\$ 1,633,745</b>	<b>\$ 269,393</b>	<b>\$ 650,941</b>	<b>\$ 87,688</b>	<b>\$ 2,170,838</b>	<b>\$ 312,299</b>

Fiscal Year	Springs Fire Station		Shady Grove Fire Building		Vineyards Fire Trucks		Pickens Fire Equipment	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2017	129,441	38,798	97,023	9,066	15,000	4,543	141,500	9,573
2018	132,050	33,582	98,479	7,611	15,000	3,950	143,834	7,238
2019	134,710	28,260	99,956	6,134	15,000	3,356	146,208	4,865
2020	137,425	22,832	101,455	4,634	15,000	2,765	148,620	2,452
2021	140,194	17,293	102,977	3,112	15,000	2,173	-	-
2022	143,019	11,643	104,521	1,568	20,000	1,580	-	-
2023	145,901	5,880	-	-	20,000	790	-	-
<b>TOTAL</b>	<b>\$ 962,740</b>	<b>\$ 158,288</b>	<b>\$ 604,411</b>	<b>\$ 32,125</b>	<b>\$ 115,000</b>	<b>\$ 19,157</b>	<b>\$ 580,162</b>	<b>\$ 24,128</b>

Fiscal Year	Various Fire Equipment	
	Principal	Interest
2017	143,000	4,982
2018	147,000	1,676
<b>TOTAL</b>	<b>\$ 290,000</b>	<b>\$ 6,658</b>



### Capital Lease Debt Service Schedule

Fiscal Year	Central Fire Truck		Crosswell Fire Truck	
	Principal	Interest	Principal	Interest
2017	30,451	5,145	40,371	2,850
2018	31,663	3,933	41,772	1,449
2019	32,923	2,673	-	-
2020	34,233	1,363	-	-
<b>TOTAL</b>	<b>\$ 129,270</b>	<b>\$ 13,114</b>	<b>\$ 82,143</b>	<b>\$ 4,299</b>

### Notes Payable Debt Service Schedule

Fiscal Year	18 Mile Creek Sewer		Georges Creek Capacity		Georges Creek Trunk Line	
	Principal	Interest	Principal	Interest	Principal	Interest
2017	207,738	13,838	165,813	60,505	92,090	33,910
2018	212,452	9,124	172,568	53,750	95,604	30,397
2019	217,272	4,303	179,599	46,719	99,251	26,749
2020	55,084	310	186,916	39,402	103,038	22,963
2021	-	-	194,531	31,787	106,969	19,032
2022	-	-	202,457	23,861	111,050	14,951
2023	-	-	210,705	15,613	115,286	10,714
2024	-	-	219,290	7,028	119,685	6,316
2025	-	-	56,204	375	103,218	1,782
<b>TOTAL</b>	<b>\$ 692,546</b>	<b>\$ 27,575</b>	<b>\$ 1,588,083</b>	<b>\$ 279,040</b>	<b>\$ 946,191</b>	<b>\$ 166,814</b>



## Revenue Bond Debt Service Schedule

Fiscal Year	Middle Plant Expansion		Upper Plant Expansion		North Central Plant A		North Central Plant B	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2017	38,170	73,970	69,208	134,156	29,084	34,828	6,101	7,291
2018	40,024	72,116	72,568	130,796	29,746	34,166	6,240	7,152
2019	41,967	70,173	76,091	127,273	30,422	33,490	6,382	7,010
2020	44,004	68,136	79,785	123,579	31,023	32,889	6,508	6,884
2021	46,140	66,000	83,658	119,706	31,819	32,093	6,675	6,717
2022	48,380	63,760	87,720	115,644	32,542	31,370	6,827	6,565
2023	50,729	61,411	91,978	111,386	33,282	30,630	6,982	6,410
2024	53,192	58,948	96,444	106,920	33,957	29,955	7,123	6,269
2025	55,774	56,366	101,126	102,238	34,810	29,102	7,303	6,089
2026	58,482	53,658	106,035	97,329	35,602	28,310	7,469	5,923
2027	61,321	50,819	111,183	92,181	36,411	27,501	7,638	5,754
2028	64,298	47,842	116,581	86,783	37,166	26,746	7,797	5,595
2029	67,420	44,720	122,240	81,124	38,084	25,828	7,989	5,403
2030	70,693	41,447	128,175	75,189	38,950	24,962	8,171	5,221
2031	74,125	38,015	134,398	68,966	39,835	24,077	8,360	5,035
2032	77,723	34,417	140,922	62,442	40,677	23,235	8,533	4,859
2033	81,497	30,643	147,764	55,600	41,665	22,247	8,741	4,651
2034	85,453	26,684	154,937	48,427	42,613	21,299	8,939	4,453
2035	89,602	22,538	162,459	40,905	43,581	20,331	9,142	4,250
2036	93,952	18,188	170,346	33,018	44,519	19,393	9,339	4,053
2037	98,513	13,627	178,616	24,748	45,584	18,328	9,563	3,829
2038	103,295	8,845	187,288	16,076	46,620	17,292	9,780	3,612
2039	108,310	3,830	196,380	6,984	47,680	16,232	10,002	3,390
2040	21,535	145	39,887	274	48,723	15,189	10,221	3,171
2041	-	-	-	-	49,872	14,040	10,462	2,930
2042	-	-	-	-	51,006	12,906	10,700	2,692
2043	-	-	-	-	52,165	11,747	10,943	2,449
2044	-	-	-	-	53,323	10,589	11,186	2,206
2045	-	-	-	-	54,563	9,349	11,446	1,946
2046	-	-	-	-	55,804	8,108	11,706	1,686
2047	-	-	-	-	57,072	6,840	11,973	1,419
2048	-	-	-	-	58,355	5,557	12,242	1,150
2049	-	-	-	-	59,696	4,216	12,523	869
2050	-	-	-	-	61,053	2,859	12,808	584
2051	-	-	-	-	62,441	1,471	13,099	293
2052	-	-	-	-	37,078	204	7,778	34
<b>TOTAL</b>	<b>\$1,574,599</b>	<b>\$1,026,298</b>	<b>\$ 2,855,789</b>	<b>\$ 1,861,744</b>	<b>\$1,566,823</b>	<b>\$ 707,379</b>	<b>\$ 328,691</b>	<b>\$ 147,844</b>





SPECIAL REVENUE FUNDS	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 ESTIMATED	FY 2017 BUDGET
<b>REVENUES</b>					
Taxes	\$ 5,664,669	\$ 5,842,595	\$ 5,629,725	\$ 5,629,725	\$ 5,778,312
Licenses, Permits & Fees	5,506,060	5,542,609	5,925,381	5,935,381	5,728,691
Intergovernmental	591,111	965,463	470,698	470,698	529,125
Charges for Services	138,357	128,711	138,560	138,560	125,560
Fines & Forfeitures	106,648	110,422	99,800	99,800	109,000
Investment Income	1,194	685	2,000	2,000	1,500
Contributions	65,827	100,743	32,000	38,000	32,000
Miscellaneous	185,003	8,058	9,550	25,550	17,300
	12,258,869	12,699,286	12,307,714	12,339,714	12,321,488
<b>EXPENDITURES</b>					
Public Safety	4,329,475	4,142,580	4,710,660	4,700,660	5,080,523
Public Works	2,664,571	1,017,862	1,985,000	1,985,000	2,000,000
Culture & Recreation	3,798,244	3,525,833	3,944,729	3,869,729	3,967,243
Economic Development	472,450	356,336	383,337	408,337	402,887
Intergovernmental	1,041,784	1,041,000	1,200,365	1,086,000	1,229,335
Capital Outlay	1,079,537	3,503,409	64,476	64,476	1,911,884
Debt Service					
Principal	193,401	200,119	283,509	283,509	346,787
Interest & Fiscal Charges	86,298	76,147	65,624	65,624	65,673
	13,665,760	13,868,321	12,637,700	12,463,335	15,004,332
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(1,406,891)</b>	<b>(1,169,035)</b>	<b>(329,986)</b>	<b>(123,621)</b>	<b>(2,682,844)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Proceeds from Capital Lease	3,000,000	-	-	-	-
Transfer In (Out)	2,053,893	79,968	580,188	605,188	693,309
Budgeted Fund Balance	-	-	(250,202)	(264,348)	1,389,535
	5,053,893	781,180	329,986	340,840	2,682,844
<b>REVENUES &amp; OTHER FINANCING OVER (UNDER) EXPENDITURES</b>	<b>\$ 3,647,002</b>	<b>\$ (387,855)</b>	<b>\$ -</b>	<b>\$ 217,219</b>	<b>\$ -</b>
Beginning Fund Balance:	\$ 5,548,130	\$ 5,548,130	\$ 9,195,132	\$ 9,195,132	\$ 9,676,699
Ending Fund Balance, June 30	\$ 9,195,132	\$ 5,935,985	\$ 9,445,334	\$ 9,676,699	\$ 8,287,164



<b>TRI-COUNTY TECHNICAL COLLEGE</b>	<b>FY 2014 ACTUAL</b>	<b>FY 2015 ACTUAL</b>	<b>FY 2016 BUDGET</b>	<b>FY 2016 ESTIMATED</b>	<b>FY 2017 BUDGET</b>
<b>REVENUES</b>					
Taxes	\$ 1,198,982	\$ 1,219,703	\$ 1,200,365	\$ 1,200,365	\$ 1,229,335
	1,198,982	1,219,703	1,200,365	1,200,365	1,229,335
<b>EXPENDITURES</b>					
Intergovernmental	1,041,784	1,041,000	1,200,365	1,086,000	1,229,335
	1,041,784	1,041,000	1,200,365	1,086,000	1,229,335
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>157,198</b>	<b>178,703</b>	<b>-</b>	<b>114,365</b>	<b>-</b>
<b>REVENUES &amp; OTHER FINANCING OVER (UNDER) EXPENDITURES</b>	<b>\$ 157,198</b>	<b>\$ 178,703</b>	<b>\$ -</b>	<b>\$ 114,365</b>	<b>\$ -</b>
Beginning Fund Balance:	\$ 274,869	\$ 432,067	\$ 610,770	\$ 610,770	\$ 725,135
Ending Fund Balance, June 30	\$ 432,067	\$ 610,770	\$ 610,770	\$ 725,135	\$ 725,135



<b>FIXED NUCLEAR FUND</b>	<b>FY 2014 ACTUAL</b>	<b>FY 2015 ACTUAL</b>	<b>FY 2016 BUDGET</b>	<b>FY 2016 ESTIMATED</b>	<b>FY 2017 BUDGET</b>
<b>REVENUES</b>					
Intergovernmental	\$ 86,440	\$ 86,440	\$ 90,698	\$ 90,698	\$ 97,425
	86,440	86,440	90,698	90,698	97,425
<b>EXPENDITURES</b>					
Public Safety	106,198	85,073	104,741	104,741	116,097
Capital Outlay	-	15,355	-	-	-
	106,198	100,428	104,741	104,741	116,097
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(19,758)</b>	<b>(13,988)</b>	<b>(14,043)</b>	<b>(14,043)</b>	<b>(18,672)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer In (Out)	13,785	14,478	14,043	14,043	18,672
	13,785	14,478	14,043	14,043	18,672
<b>REVENUES &amp; OTHER FINANCING OVER (UNDER) EXPENDITURES</b>	<b>\$ (5,973)</b>	<b>\$ 490</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Beginning Fund Balance:	\$ 48,586	\$ 42,613	\$ 43,103	\$ 43,103	\$ 43,103
Ending Fund Balance, June 30	\$ 42,613	\$ 43,103	\$ 43,103	\$ 43,103	\$ 43,103



<b>LIBRARY</b>	<b>FY 2014 ACTUAL</b>	<b>FY 2015 ACTUAL</b>	<b>FY 2016 BUDGET</b>	<b>FY 2016 ESTIMATED</b>	<b>FY 2017 BUDGET</b>
<b>REVENUES</b>					
Taxes	\$ 2,860,083	\$ 2,942,774	\$ 2,891,800	\$ 2,891,800	\$ 2,969,117
Intergovernmental	149,304	187,507	120,000	120,000	120,000
Charges for Services	113,713	104,599	114,000	114,000	101,500
Investment Income	-	-	1,000	1,000	1,000
Contributions	12,313	17,141	12,000	12,000	12,000
Miscellaneous	(4)	65	-	-	-
	<u>3,135,409</u>	<u>3,252,086</u>	<u>3,138,800</u>	<u>3,138,800</u>	<u>3,203,617</u>
<b>EXPENDITURES</b>					
Culture & Recreation	3,086,325	3,029,438	3,281,215	3,281,215	3,316,251
Capital Outlay	17,255	12,561	7,000	7,000	-
	<u>3,103,580</u>	<u>3,041,999</u>	<u>3,288,215</u>	<u>3,288,215</u>	<u>3,316,251</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>					
	<u><b>31,829</b></u>	<u><b>210,087</b></u>	<u><b>(149,415)</b></u>	<u><b>(149,415)</b></u>	<u><b>(112,634)</b></u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Budgeted Fund Balance	-	-	149,415	149,415	112,634
	-	-	149,415	149,415	112,634
<b>REVENUES &amp; OTHER FINANCING OVER (UNDER) EXPENDITURES</b>					
	<u><b>\$ 31,829</b></u>	<u><b>\$ 210,087</b></u>	<u><b>\$ -</b></u>	<u><b>\$ -</b></u>	<u><b>\$ -</b></u>
Beginning Fund Balance:	<u>\$ 1,456,303</u>	<u>\$ 1,488,132</u>	<u>\$ 1,698,219</u>	<u>\$ 1,698,219</u>	<u>\$ 1,548,804</u>
Ending Fund Balance, June 30	<u>\$ 1,488,132</u>	<u>\$ 1,698,219</u>	<u>\$ 1,548,804</u>	<u>\$ 1,548,804</u>	<u>\$ 1,436,170</u>



## Library

## Mission

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

## Expenditures by Line Item

ORG	OBJ	DESCRIPTION	FY 2015 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
15540	4010	SALARIES & WAGES	\$ 1,638,805	\$ 1,701,575	\$ 1,769,321	\$ 67,746
15540	4012	FICA	122,670	127,741	128,326	585
15540	4013	WORKER'S COMPENSATION	8,533	9,593	7,324	(2,269)
15540	4014	RETIREMENT	174,356	187,854	192,470	4,616
15540	4015	HEALTH INSURANCE	271,430	297,866	367,739	69,873
15540	4016	DENTAL INSURANCE	13,426	14,398	14,208	(190)
15540	4017	LIFE INSURANCE	694	751	468	(283)
15540	4020	OVERTIME	8,296	6,000	9,000	3,000
15540	4070	EMPLOYEE BENEFITS	810	1,150	1,750	600
15540	4100	OFFICE SUPPLIES	38,723	37,000	31,952	(5,048)
15540	4110	POSTAGE	5,730	7,000	8,000	1,000
15540	4120	SOFTWARE	17,375	17,500	-	(17,500)
15540	4130	BATTERIES	846	1,000	500	(500)
15540	4140	DUES & SUBSCRIPTIONS	794	675	1,150	475
15540	4150	TRAVEL EXPENSE	1,706	2,000	2,000	-
15540	4160	SAFETY ITEMS	-	100	100	-
15540	4170	FUEL & OIL	1,727	2,500	2,000	(500)
15540	4190	CREDIT CARD FEES	2,315	3,600	4,000	400
15540	4200	ELECTRICITY & HEATING FUEL	147,509	142,000	145,000	3,000
15540	4210	TELEPHONE	16,477	16,275	16,275	-
15540	4211	LONG DISTANCE	179	450	450	-
15540	4215	CELLULAR TELEPHONE	356	400	400	-
15540	4220	WATER & SEWER	10,282	10,000	10,000	-
15540	4262	COPIER CONTRACT	12,917	11,500	13,000	1,500
15540	4263	SECURITY MONITORING CONTRACT	1,777	1,782	1,782	-
15540	4264	PEST CONTROL CONTRACT	1,705	1,200	2,400	1,200
15540	4265	SOFTWARE CONTRACT	64,291	54,300	54,300	-
15540	4266	EQUIPMENT CONTRACT	12,405	74,700	22,700	(52,000)
15540	4268	FIRE ALARM INSPECTION	1,441	1,441	1,441	-
15540	4269	FIRE EXTINGUISHER CONTRACT	883	1,700	1,700	-
15540	4270	REPAIRS TO EQUIPMENT	1,097	6,000	3,000	(3,000)
15540	4280	REPAIRS TO BUILDINGS & GROUNDS	81,266	21,238	143,682	122,444
15540	4290	REPAIRS TO VEHICLES	478	500	500	-
15540	4400	FOOD	240	1,000	500	(500)



## Library

## Expenditures by Line Item, continued

ORG	OBJ	DESCRIPTION	FY 2015 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
15540	4430	CLEANING & SANITATION	\$ 11,356	\$ 13,500	\$ 13,500	\$ -
15540	4580	SIGNS	144	1,000	500	(500)
15540	4621	PROPERTY INSURANCE	22,226	22,226	23,000	774
15540	4622	TORT INSURANCE	20,241	20,241	20,500	259
15540	4624	LICENSES	-	500	500	-
15540	4625	PERMIT FEES	568	620	620	-
15540	4630	RENT-BUILDINGS, EQUIPMENT	29,772	44,450	34,450	(10,000)
15540	4640	LSTA PROJ IIIA: TRAINING	756	-	-	-
15540	4640	TRAINING	2,084	2,000	2,000	-
15540	4650	CONSULTING & CONTRACTUAL	6,956	69,300	19,300	(50,000)
15540	4710	SPECIAL DEPARTMENTAL SUPPLIES	1,070	-	-	-
15540	4780	BOOKS	72,578	175,664	75,664	(100,000)
15540	4783	FRIENDS	460	-	-	-
15540	4783	FRIENDS OF LIBRARY EXPENDITURE	4,354	10,000	10,000	-
15540	4789	LIBRARY MISC DONATIONS	1,625	1,000	1,000	-
15540	4790	BOOKS (STATE AID)	146,159	120,000	120,000	-
15540	4810	COMPUTER EQUIPMENT	23,675	31,175	26,175	(5,000)
15540	4820	OFFICE FURNITURE & EQUIP	13,204	1,200	1,200	-
15540	4850	MACHINES & EQUIPMENT	4,461	5,552	3,000	(2,552)
15540	4915	MACHINERY & EQUIPMENT	12,561	7,000	-	(7,000)
Sub Total			\$ 3,035,791	\$ 3,288,217	\$ 3,308,847	\$ 20,630

## FY 16-17 Budget Highlights

No significant changes for the FY 2017 budget

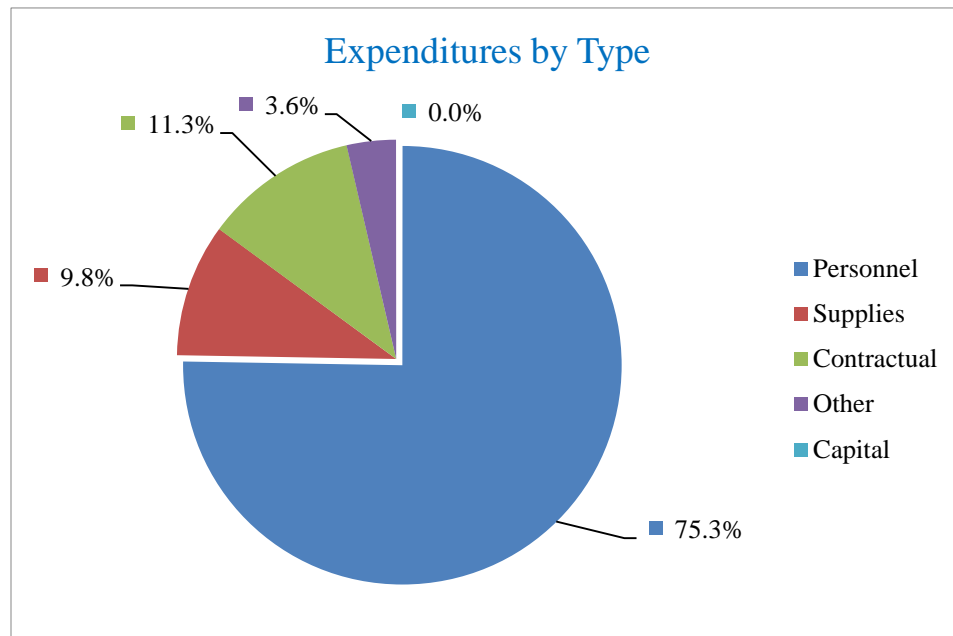


## Library

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

DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
PERSONNEL	\$ 2,239,021	\$ 2,346,928	\$ 2,490,606	\$ 143,678
SUPPLIES	282,910	335,604	324,423	(11,181)
CONTRACTUAL	355,140	478,685	373,818	(104,867)
OTHER	146,159	120,000	120,000	-
CAPITAL	12,561	7,000	-	(7,000)
<b>Sub Total</b>	<b>\$ 3,035,791</b>	<b>\$ 3,288,217</b>	<b>\$ 3,308,847</b>	<b>\$ 20,630</b>

DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	COUNT CHANGE
FULL TIME	38	40	40	0
PART TIME	19	19	19	0
<b>Sub Total</b>	<b>57</b>	<b>59</b>	<b>59</b>	<b>0</b>





<b>VICTIM ADVOCATE</b>	<b>FY 2014 ACTUAL</b>	<b>FY 2015 ACTUAL</b>	<b>FY 2016 BUDGET</b>	<b>FY 2016 ESTIMATED</b>	<b>FY 2017 BUDGET</b>
<b>REVENUES</b>					
Fines & Forfeitures	\$ 106,648	\$ 110,422	\$ 99,800	\$ 99,800	\$ 109,000
Miscellaneous	-	-	5,000	5,000	-
	106,648	110,422	104,800	104,800	109,000
<b>EXPENDITURES</b>					
Public Safety	89,627	62,386	88,339	78,339	109,000
Capital Outlay	-	-	20,505	20,505	-
	89,627	62,386	108,844	98,844	109,000
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>17,021</b>	<b>48,036</b>	<b>(4,044)</b>	<b>5,956</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Sale of Fixed Assets	-	1,212	-	-	-
Budgeted Fund Balance	-	-	4,044	4,044	-
	-	1,212	4,044	4,044	-
<b>REVENUES &amp; OTHER FINANCING OVER (UNDER) EXPENDITURES</b>	<b>\$ 17,021</b>	<b>\$ 49,248</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ -</b>
Beginning Fund Balance:	\$ (6,585)	\$ 10,436	\$ 59,684	\$ 59,684	\$ 65,640
Ending Fund Balance, June 30	\$ 10,436	\$ 59,684	\$ 55,640	\$ 65,640	\$ 65,640



## Victim Advocate

## Mission

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

## Expenditures by Line Item

ORG	OBJ	DESCRIPTION	FY 2015 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
17125	4010	SALARIES & WAGES	\$ 40,104	\$ 62,042	\$ 63,903	\$ 1,861
17125	4012	FICA	3,135	4,714	4,803	89
17125	4013	WORKER'S COMPENSATION	1,507	1,526	2,358	832
17125	4014	RETIREMENT	4,251	4,264	7,068	2,804
17125	4015	HEALTH INSURANCE	5,586	5,928	7,012	1,084
17125	4016	DENTAL INSURANCE	380	384	384	-
17125	4017	LIFE INSURANCE	19	19	12	(7)
17125	4070	EMPLOYEE BENEFITS	-	-	350	350
17125	4100	OFFICE SUPPLIES	815	1,000	1,000	-
17125	4110	POSTAGE	1,163	1,200	1,200	-
17125	4140	DUES & SUBSCRIPTIONS	75	90	90	-
17125	4150	TRAVEL EXPENSE	-	50	50	-
17125	4170	FUEL & OIL	863	2,784	897	(1,887)
17125	4210	TELEPHONE	318	325	325	-
17125	4211	LONG DISTANCE	23	50	50	-
17125	4215	CELLULAR TELEPHONE	420	420	420	-
17125	4262	COPIER CONTRACT	275	-	-	-
17125	4265	SOFTWARE CONTRACT	600	600	600	-
17125	4290	REPAIRS TO VEHICLES	958	1,200	1,200	-
17125	4621	PROPERTY INSURANCE	1,035	1,035	783	(252)
17125	4622	TORT INSURANCE	708	708	688	(20)
17125	4640	TRAINING	126	-	-	-
17125	4650	CONSULTING & CONTRACTUAL	25	-	-	-
17125	4710	SPECIAL DEPARTMENTAL SUPPLIES	-	-	12,187	12,187
17125	4820	OFFICE FURNITURE & EQUIP	-	-	3,620	3,620
17125	4915	MACHINERY & EQUIPMENT	-	20,505	-	(20,505)
<b>Sub Total</b>			<b>\$ 62,387</b>	<b>\$ 108,844</b>	<b>\$ 109,000</b>	<b>\$ 156</b>

## FY 16-17 Budget Highlights

No significant changes for the FY 2017 budget

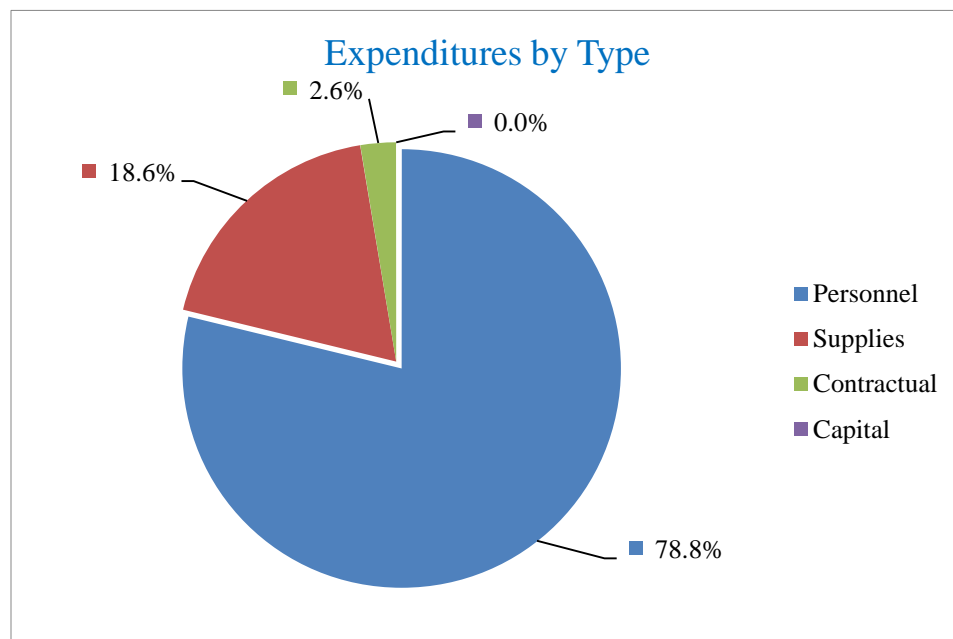


## Victim Advocate

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

DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
PERSONNEL	\$ 54,982	\$ 78,877	\$ 85,890	\$ 7,013
SUPPLIES	3,875	6,324	20,244	13,920
CONTRACTUAL	3,530	3,138	2,866	(272)
CAPITAL	-	20,505	-	(20,505)
<b>Sub Total</b>	<b>\$ 62,387</b>	<b>\$ 108,844</b>	<b>\$ 109,000</b>	<b>\$ 156</b>

DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	COUNT CHANGE
FULL TIME	1	1	1	0
PART TIME	1	1	1	0
<b>Sub Total</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>0</b>



<b>EMERGENCY TELEPHONE SYSTEM</b>	<b>FY 2014 ACTUAL</b>	<b>FY 2015 ACTUAL</b>	<b>FY 2016 BUDGET</b>	<b>FY 2016 ESTIMATED</b>	<b>FY 2017 BUDGET</b>
<b>REVENUES</b>					
Licenses, Permits & Fees	\$ 486,143	\$ 540,233	\$ 452,000	\$ 452,000	\$ 459,622
Intergovernmental	332,092	638,780	260,000	260,000	311,700
	818,235	1,179,013	712,000	712,000	771,322
<b>EXPENDITURES</b>					
Public Safety	597,016	600,022	698,280	698,280	771,322
Capital Outlay	25,642	458,709	-	-	900,000
	622,658	1,058,731	698,280	698,280	1,671,322
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>195,577</b>	<b>120,282</b>	<b>13,720</b>	<b>13,720</b>	<b>(900,000)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Budgeted Fund Balance	-	-	(13,720)	(13,720)	900,000
	-	-	(13,720)	(13,720)	900,000
<b>REVENUES &amp; OTHER FINANCING OVER (UNDER) EXPENDITURES</b>	<b>\$ 195,577</b>	<b>\$ 120,282</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Beginning Fund Balance:	\$ 1,276,373	\$ 1,471,950	\$ 1,592,232	\$ 1,592,232	\$ 1,605,952
Ending Fund Balance, June 30	\$ 1,471,950	\$ 1,592,232	\$ 1,605,952	\$ 1,605,952	\$ 705,952



## Emergency Telephone System

## Mission

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

## Expenditures by Line Item

ORG	OBJ	DESCRIPTION	FY 2015 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
19173	4010	SALARIES & WAGES	\$ 172,266	\$ 171,497	\$ 174,926	\$ 3,429
19173	4012	FICA	12,284	12,334	12,323	(11)
19173	4013	WORKER'S COMPENSATION	3,500	3,482	3,658	176
19173	4014	RETIREMENT	18,240	18,969	19,349	380
19173	4015	HEALTH INSURANCE	28,790	30,519	43,467	12,948
19173	4016	DENTAL INSURANCE	1,519	1,536	1,152	(384)
19173	4017	LIFE INSURANCE	74	76	48	(28)
19173	4070	EMPLOYEE BENEFITS	200	-	350	350
19173	4100	OFFICE SUPPLIES	701	2,000	1,000	(1,000)
19173	4110	POSTAGE	33	50	50	-
19173	4130	BATTERIES	1	50	2,500	2,450
19173	4140	DUES & SUBSCRIPTIONS	993	1,137	1,137	-
19173	4150	TRAVEL EXPENSE	253	750	500	(250)
19173	4170	FUEL & OIL	516	1,500	382	(1,118)
19173	4210	TELEPHONE	140,774	143,000	143,000	-
19173	4211	LONG DISTANCE	33	40	40	-
19173	4212	DATA LINE PHONE CHARGES	42,919	45,000	90,000	45,000
19173	4215	CELLULAR TELEPHONE	420	420	420	-
19173	4260	MAINTENANCE & SERVICE CONTRACT	1,375	1,500	1,500	-
19173	4265	SOFTWARE CONTRACT	113,331	90,100	190,600	100,500
19173	4266	EQUIPMENT CONTRACT	40,037	42,700	42,700	-
19173	4270	REPAIRS TO EQUIPMENT	-	3,000	1,500	(1,500)
19173	4290	REPAIRS TO VEHICLES	25	900	700	(200)
19173	4410	UNIFORMS & CLOTHING	-	300	300	-
19173	4621	PROPERTY INSURANCE	393	393	441	48
19173	4622	TORT INSURANCE	2,027	2,027	2,079	52
19173	4640	TRAINING	13,774	18,000	18,000	-
19173	4710	SPECIAL DEPARTMENTAL SUPPLIES	4,387	3,000	3,000	-
19173	4810	COMPUTER EQUIPMENT	-	9,000	15,000	6,000
19173	4820	OFFICE FURNITURE & EQUIP	1,158	95,000	1,200	(93,800)
19173	4915	MACHINERY & EQUIPMENT	458,709	-	900,000	900,000
Sub Total			\$ 1,058,731	\$ 698,280	\$ 1,671,322	\$ 973,042



## Emergency Telephone System

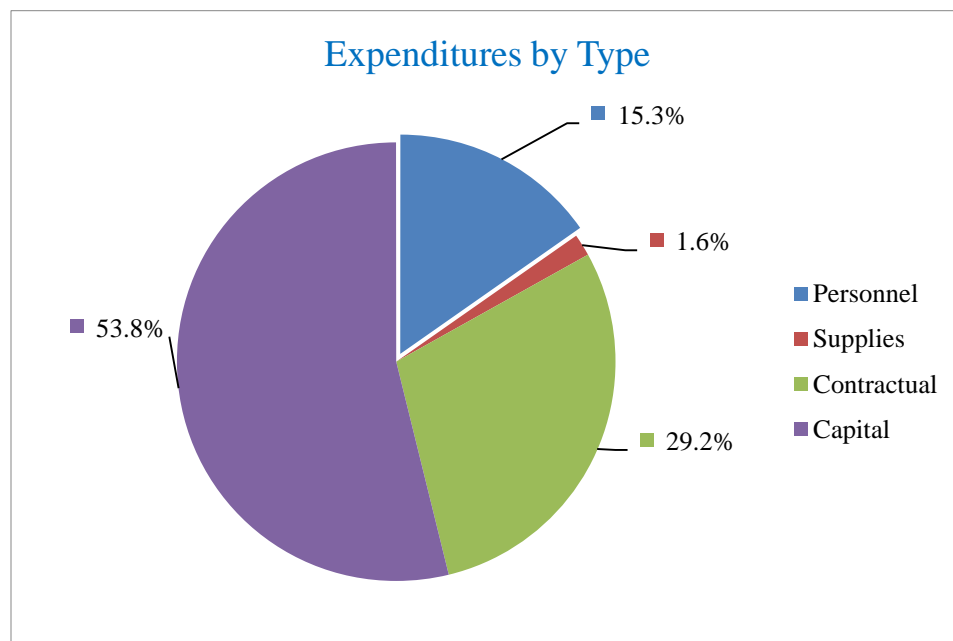
## FY 16-17 Budget Highlights

The budget includes funding for the increase for the first year cost of the annual maintenance on the Next Generation system. The budget also includes funding for upgrades to the radio consoles for the 911 dispatch center.

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

DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
PERSONNEL	\$ 236,873	\$ 238,413	\$ 255,273	\$ 16,860
SUPPLIES	8,066	116,687	27,269	(89,418)
CONTRACTUAL	355,083	343,180	488,780	145,600
CAPITAL	458,709	-	900,000	900,000
<b>Sub Total</b>	<b>\$ 1,058,731</b>	<b>\$ 698,280</b>	<b>\$ 1,671,322</b>	<b>\$ 973,042</b>

DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	COUNT CHANGE
FULL TIME	4	4	4	0
PART TIME	0	0	0	0
<b>Sub Total</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>0</b>



<b>RURAL FIRE DISTRICTS</b>	<b>FY 2014 ACTUAL</b>	<b>FY 2015 ACTUAL</b>	<b>FY 2016 BUDGET</b>	<b>FY 2016 ESTIMATED</b>	<b>FY 2017 BUDGET</b>
<b>REVENUES</b>					
Taxes	\$ 1,519,793	\$ 1,590,260	\$ 1,432,560	\$ 1,432,560	\$ 1,489,860
Licenses, Permits & Fees	2,733,531	2,656,416	3,171,381	3,171,381	2,944,569
Intergovernmental	23,275	52,736	-	-	-
Charges for Services	-	2,550	-	-	-
Investment Income	680	365	1,000	1,000	500
Contributions	8,816	32,200	-	-	-
Miscellaneous	178,736	3,424	4,550	4,550	2,300
	<u>4,464,831</u>	<u>4,337,951</u>	<u>4,609,491</u>	<u>4,609,491</u>	<u>4,437,229</u>
<b>EXPENDITURES</b>					
Public Safety	3,536,634	3,395,099	3,819,300	3,819,300	4,084,104
Capital Outlay	905,690	2,814,673	36,971	36,971	1,011,884
Debt Service					
Principal	193,401	200,119	283,509	283,509	346,787
Interest & Fiscal Charges	86,298	76,147	65,624	65,624	65,673
	<u>4,722,023</u>	<u>6,486,038</u>	<u>4,205,404</u>	<u>4,205,404</u>	<u>5,508,448</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b><u>(257,192)</u></b>	<b><u>(2,148,087)</u></b>	<b><u>404,087</u></b>	<b><u>404,087</u></b>	<b><u>(1,071,219)</u></b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Proceeds from Bond Issuance	-	700,000	-	-	600,000
Proceeds from Capital Lease	3,000,000	-	-	-	-
Budgeted Fund Balance	-	-	(404,087)	(404,087)	471,219
	<u>3,000,000</u>	<u>700,000</u>	<u>(404,087)</u>	<u>(404,087)</u>	<u>1,071,219</u>
<b>REVENUES &amp; OTHER FINANCING OVER (UNDER) EXPENDITURES</b>	<b><u>\$ 2,742,808</u></b>	<b><u>\$ (1,448,087)</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>
Beginning Fund Balance:	<u>\$ 1,469,057</u>	<u>\$ 4,211,865</u>	<u>\$ 2,763,778</u>	<u>\$ 2,763,778</u>	<u>\$ 3,167,865</u>
Ending Fund Balance, June 30	<u>\$ 4,211,865</u>	<u>\$ 2,763,778</u>	<u>\$ 3,167,865</u>	<u>\$ 3,167,865</u>	<u>\$ 2,696,646</u>



## Fire Department

### Mission

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

### FY 16-17 Budget Highlights

The budget includes the operations for the Easley, Liberty, Croswell, Six Mile, Pickens, Dacusville, Holly Springs, Central, Shady Grove, Rocky Bottom, Vineyards and Springs Fire Districts. The budget includes adding two part time positions for the Vineyards Fire Department and the transfer of four positions from the Vineyards fire department to the Springs Fire Department. This change will better allocate the actual cost of employees stationed at the Springs Fire Department. The budget includes the establishment of the Springs Fire District with residents from the district to serve on the Board of the Springs Fire District. The budget also includes the purchase of 14 Self Contained Breathing Apparatus (S.C.B.A.) for the Vineyards Fire District. The budget includes the construction of four fire stations in the PumpkinTown Fire District. The budget includes the purchase of a new fire truck for the Liberty Fire Department.

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

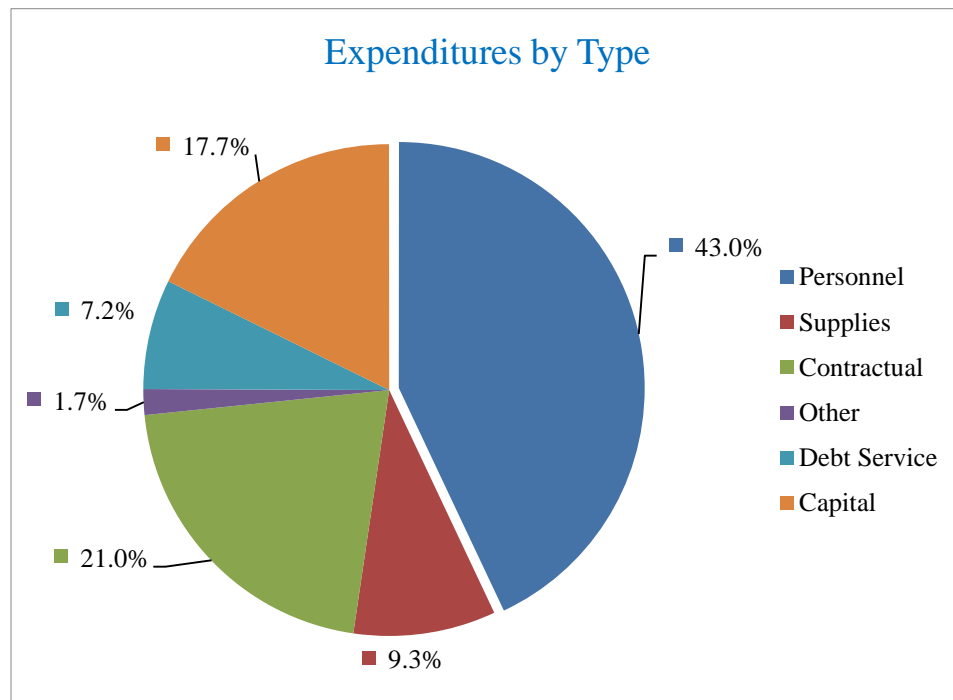
DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
PERSONNEL	\$ 1,759,500	\$ 1,938,799	\$ 2,455,362	\$ 516,563
SUPPLIES	443,531	521,292	534,142	12,850
CONTRACTUAL	1,176,652	1,192,398	1,202,539	10,141
OTHER	15,419	166,811	97,300	(69,511)
DEBT SERVICE	276,266	349,133	412,460	63,327
CAPITAL	2,814,670	36,971	1,011,884	974,913
<b>Sub Total</b>	<b>\$ 6,486,038</b>	<b>\$ 4,205,404</b>	<b>\$ 5,713,687</b>	<b>\$ 1,508,283</b>

DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	COUNT CHANGE
FULL TIME	28	28	31	3
PART TIME	37	37	39	2
<b>Sub Total</b>	<b>65</b>	<b>65</b>	<b>70</b>	<b>5</b>





## Fire Department



<b>ACCOMMODATION TAX</b>	<b>FY 2014 ACTUAL</b>	<b>FY 2015 ACTUAL</b>	<b>FY 2016 BUDGET</b>	<b>FY 2016 ESTIMATED</b>	<b>FY 2017 BUDGET</b>
<b>REVENUES</b>					
Taxes	\$ 85,811	\$ 89,858	\$ 105,000	\$ 105,000	\$ 90,000
	85,811	89,858	105,000	105,000	90,000
<b>EXPENDITURES</b>					
Culture & Recreation	64,021	53,600	76,000	76,000	61,750
	64,021	53,600	76,000	76,000	61,750
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>21,790</b>	<b>36,258</b>	<b>29,000</b>	<b>29,000</b>	<b>28,250</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer In (Out)	(28,041)	(28,243)	(29,000)	(29,000)	(28,250)
	(28,041)	(28,243)	(29,000)	(29,000)	(28,250)
<b>REVENUES &amp; OTHER FINANCING OVER (UNDER) EXPENDITURES</b>	<b>\$ (6,251)</b>	<b>\$ 8,015</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Beginning Fund Balance:	\$ 37,741	\$ 31,490	\$ 39,505	\$ 39,505	\$ 39,505
Ending Fund Balance, June 30	\$ 31,490	\$ 39,505	\$ 39,505	\$ 39,505	\$ 39,505



<b>TOURISM FUNDS</b>	<b>FY 2014 ACTUAL</b>	<b>FY 2015 ACTUAL</b>	<b>FY 2016 BUDGET</b>	<b>FY 2016 ESTIMATED</b>	<b>FY 2017 BUDGET</b>
<b>REVENUES</b>					
Licenses, Permits & Fees	\$ 13,819	\$ 18,272	\$ 17,000	\$ 17,000	\$ 14,500
Charges for Services	23,084	20,392	23,000	23,000	22,500
Contributions	33,374	29,078	20,000	26,000	20,000
Miscellaneous	2,831	4,256	-	16,000	15,000
	<u>73,108</u>	<u>71,998</u>	<u>60,000</u>	<u>82,000</u>	<u>72,000</u>
<b>EXPENDITURES</b>					
Culture & Recreation	74,343	63,283	166,975	91,975	150,355
Other	-	5,035	-	-	-
	<u>74,343</u>	<u>68,318</u>	<u>166,975</u>	<u>91,975</u>	<u>150,355</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b><u>(1,235)</u></b>	<b><u>3,680</u></b>	<b><u>(106,975)</u></b>	<b><u>(9,975)</u></b>	<b><u>(78,355)</u></b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer In (Out)	-	-	(38,192)	(38,192)	-
Budgeted Fund Balance	-	-	145,167	-	78,355
	<u>-</u>	<u>-</u>	<u>106,975</u>	<u>(38,192)</u>	<u>78,355</u>
<b>REVENUES &amp; OTHER FINANCING OVER (UNDER) EXPENDITURES</b>	<b><u>\$ (1,235)</u></b>	<b><u>\$ 3,680</u></b>	<b><u>\$ -</u></b>	<b><u>\$ (48,167)</u></b>	<b><u>\$ -</u></b>
Beginning Fund Balance:	<u>\$ 165,158</u>	<u>\$ 163,923</u>	<u>\$ 167,603</u>	<u>\$ 167,603</u>	<u>\$ 119,436</u>
Ending Fund Balance, June 30	<u>\$ 163,923</u>	<u>\$ 167,603</u>	<u>\$ 22,436</u>	<u>\$ 119,436</u>	<u>\$ 41,081</u>



<b>ACCOMMODATION FEE</b>	<b>FY 2014 ACTUAL</b>	<b>FY 2015 ACTUAL</b>	<b>FY 2016 BUDGET</b>	<b>FY 2016 ESTIMATED</b>	<b>FY 2017 BUDGET</b>
<b>REVENUES</b>					
Licenses, Permits & Fees	\$ 293,903	\$ 307,543	\$ 300,000	\$ 310,000	\$ 310,000
	293,903	307,543	300,000	310,000	310,000
<b>EXPENDITURES</b>					
Culture & Recreation	341,948	197,352	118,979	118,979	137,327
	341,948	197,352	118,979	118,979	137,327
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(48,045)</b>	<b>110,191</b>	<b>181,021</b>	<b>191,021</b>	<b>172,673</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer In (Out)	-	(520,000)	(50,000)	(50,000)	-
Budgeted Fund Balance	-	-	(131,021)	-	(172,673)
	-	(520,000)	(181,021)	(50,000)	(172,673)
<b>REVENUES &amp; OTHER FINANCING OVER (UNDER) EXPENDITURES</b>	<b>\$ (48,045)</b>	<b>\$ (409,809)</b>	<b>\$ -</b>	<b>\$ 141,021</b>	<b>\$ -</b>
Beginning Fund Balance:	\$ 450,473	\$ 402,428	\$ (7,381)	\$ (7,381)	\$ 133,640
Ending Fund Balance, June 30	\$ 402,428	\$ (7,381)	\$ 123,640	\$ 133,640	\$ 306,313



<b>ROAD MAINTENANCE FEE</b>	<b>FY 2014 ACTUAL</b>	<b>FY 2015 ACTUAL</b>	<b>FY 2016 BUDGET</b>	<b>FY 2016 ESTIMATED</b>	<b>FY 2017 BUDGET</b>
<b>REVENUES</b>					
Licenses, Permits & Fees	\$ 1,978,664	\$ 2,020,145	\$ 1,985,000	\$ 1,985,000	\$ 2,000,000
	1,978,664	2,020,145	1,985,000	1,985,000	2,000,000
<b>EXPENDITURES</b>					
Public Works	2,664,571	1,017,862	1,985,000	1,985,000	2,000,000
Capital Outlay	130,950	190,170	-	-	-
	2,795,521	1,208,032	1,985,000	1,985,000	2,000,000
<b>REVENUES OVER (UNDER) EXPENDITURES</b>					
	<b>(816,857)</b>	<b>812,113</b>	-	-	-
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer In (Out)	1,000,000	-	-	-	-
	1,000,000	-	-	-	-
<b>REVENUES &amp; OTHER FINANCING OVER (UNDER) EXPENDITURES</b>					
	<b>\$ 183,143</b>	<b>\$ 812,113</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Beginning Fund Balance:	\$ 322,675	\$ 505,818	\$ 1,317,931	\$ 1,317,931	\$ 1,317,931
Ending Fund Balance, June 30	\$ 505,818	\$ 1,317,931	\$ 1,317,931	\$ 1,317,931	\$ 1,317,931



## Road Maintenance Fee

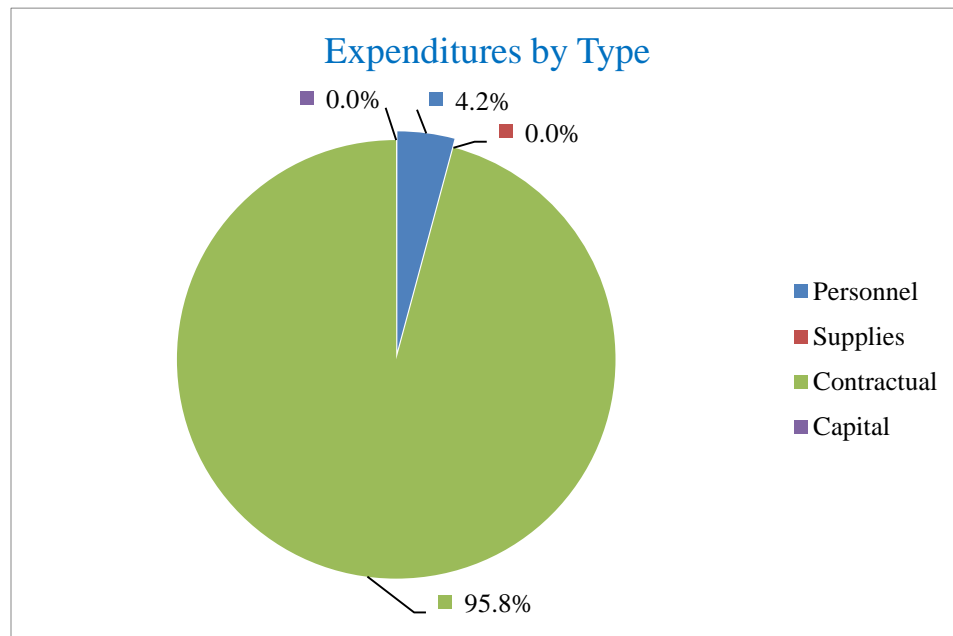
## FY 16-17 Budget Highlights

No significant changes for the FY 2017 budget.

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

DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
PERSONNEL	\$ 66,757	\$ 70,649	\$ 84,145	\$ 13,496
SUPPLIES	-	-	-	-
CONTRACTUAL	951,105	1,914,351	1,915,855	1,504
CAPITAL	190,171	-	-	-
<b>Sub Total</b>	<b>\$ 1,208,033</b>	<b>\$ 1,985,000</b>	<b>\$ 2,000,000</b>	<b>\$ 15,000</b>

DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	COUNT CHANGE
FULL TIME	0	0	0	0
PART TIME	3	3	3	0
<b>Sub Total</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0</b>



<b>RECREATION FUND</b>	<b>FY 2014 ACTUAL</b>	<b>FY 2015 ACTUAL</b>	<b>FY 2016 BUDGET</b>	<b>FY 2016 ESTIMATED</b>	<b>FY 2017 BUDGET</b>
<b>REVENUES</b>					
Charges for Services	\$ 1,560	\$ 1,170	\$ 1,560	\$ 1,560	\$ 1,560
Miscellaneous	3,440	313	-	-	-
	<u>5,000</u>	<u>1,483</u>	<u>1,560</u>	<u>1,560</u>	<u>1,560</u>
<b>EXPENDITURES</b>					
Culture & Recreation	231,607	182,160	301,560	301,560	301,560
Capital Outlay	-	11,941	-	-	-
	<u>231,607</u>	<u>194,101</u>	<u>301,560</u>	<u>301,560</u>	<u>301,560</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<u><b>(226,607)</b></u>	<u><b>(192,618)</b></u>	<u><b>(300,000)</b></u>	<u><b>(300,000)</b></u>	<u><b>(300,000)</b></u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer In (Out)	676,762	300,000	300,000	300,000	300,000
	<u>676,762</u>	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>
<b>REVENUES &amp; OTHER FINANCING OVER (UNDER) EXPENDITURES</b>	<u><b>\$ 450,155</b></u>	<u><b>\$ 107,382</b></u>	<u><b>\$ -</b></u>	<u><b>\$ -</b></u>	<u><b>\$ -</b></u>
Beginning Fund Balance:	<u>\$ 102,066</u>	<u>\$ 552,221</u>	<u>\$ 659,603</u>	<u>\$ 659,603</u>	<u>\$ 659,603</u>
Ending Fund Balance, June 30	<u>\$ 552,221</u>	<u>\$ 659,603</u>	<u>\$ 659,603</u>	<u>\$ 659,603</u>	<u>\$ 659,603</u>



<b>PICKENS ALLIANCE</b>	<b>FY 2014 ACTUAL</b>	<b>FY 2015 ACTUAL</b>	<b>FY 2016 BUDGET</b>	<b>FY 2016 ESTIMATED</b>	<b>FY 2017 BUDGET</b>
<b>REVENUES</b>					
Investment Income	\$ 514	\$ 320	\$ -	\$ -	\$ -
Contributions	11,324	22,324	-	-	-
	11,838	22,644	-	-	-
<b>EXPENDITURES</b>					
Economic Development	472,450	356,336	383,337	408,337	402,887
	472,450	356,336	383,337	408,337	402,887
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(460,612)</b>	<b>(333,692)</b>	<b>(383,337)</b>	<b>(408,337)</b>	<b>(402,887)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer In (Out)	391,387	313,733	383,337	408,337	402,887
	391,387	313,733	383,337	408,337	402,887
<b>REVENUES &amp; OTHER FINANCING OVER (UNDER) EXPENDITURES</b>	<b>\$ (69,225)</b>	<b>\$ (19,959)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Beginning Fund Balance:	\$ 169,334	\$ 100,109	\$ 80,150	\$ 80,150	\$ 80,150
Ending Fund Balance, June 30	\$ 100,109	\$ 80,150	\$ 80,150	\$ 80,150	\$ 80,150





## Pickens Alliance

## Mission

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

## Expenditures by Line Item

ORG	OBJ	DESCRIPTION	FY 2015 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
92174	4010	SALARIES & WAGES	\$ 180,019	\$ 196,642	\$ 204,699	\$ 8,057
92174	4012	FICA	13,546	14,869	15,348	479
92174	4013	WORKER'S COMPENSATION	1,151	1,260	1,283	23
92174	4014	RETIREMENT	16,995	21,750	22,641	891
92174	4015	HEALTH INSURANCE	15,366	22,019	25,409	3,390
92174	4016	DENTAL INSURANCE	792	1,152	1,152	-
92174	4017	LIFE INSURANCE	39	57	36	(21)
92174	4070	EMPLOYEE BENEFITS	-	-	200	200
92174	4100	OFFICE SUPPLIES	4,311	4,500	4,500	-
92174	4110	POSTAGE	342	1,000	1,000	-
92174	4120	SOFTWARE	-	-	851	851
92174	4130	BATTERIES	20	-	-	-
92174	4140	DUES & SUBSCRIPTIONS	16,883	23,111	23,611	500
92174	4150	TRAVEL EXPENSE	5,223	5,500	8,000	2,500
92174	4170	FUEL & OIL	2,378	3,600	1,550	(2,050)
92174	4200	ELECTRICITY & HEATING FUEL	12,539	12,600	12,600	-
92174	4210	TELEPHONE	662	1,200	750	(450)
92174	4211	LONG DISTANCE	52	100	100	-
92174	4212	DATA LINE PHONE CHARGES	5,415	6,120	6,000	(120)
92174	4215	CELLULAR TELEPHONE	490	840	840	-
92174	4220	WATER & SEWER	1,860	1,200	1,500	300
92174	4262	COPIER CONTRACT	559	1,200	1,200	-
92174	4263	SECURITY MONITORING CONTRACT	385	385	385	-
92174	4264	PEST CONTROL CONTRACT	720	960	960	-
92174	4265	SOFTWARE CONTRACT	4,118	3,960	3,960	-
92174	4266	EQUIPMENT CONTRACT	(229)	-	-	-
92174	4267	TELEVISION	-	1,000	1,000	-
92174	4268	FIRE ALARM INSPECTION	187	200	200	-
92174	4280	REPAIRS TO BUILDINGS & GROUNDS	275	-	-	-
92174	4290	REPAIRS TO VEHICLES	397	600	600	-
92174	4400	FOOD	4,261	5,500	5,500	-
92174	4430	CLEANING & SANITATION	45	-	-	-
92174	4621	PROPERTY INSURANCE	2,401	2,401	2,401	-



## Pickens Alliance

## Expenditures by Line Item, continued

ORG	OBJ	DESCRIPTION	FY 2015 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
92174	4622	TORT INSURANCE	\$ 2,236	\$ 2,236	\$ 2,236	\$ -
92174	4630	RENT-BUILDINGS, EQUIPMENT	140	-	-	-
92174	4640	TRAINING	3,277	2,375	2,375	-
92174	4650	CONSULTING & CONTRACTUAL	69	-	-	-
92174	4710	SPECIAL DEPARTMENTAL SUPPLIES	57,286	45,000	50,000	5,000
92174	4810	COMPUTER EQUIPMENT	2,125	-	-	-
Sub Total			\$ 356,337	\$ 383,337	\$ 402,887	\$ 19,550

## FY 16-17 Budget Highlights

No significant changes for the FY 2017 budget

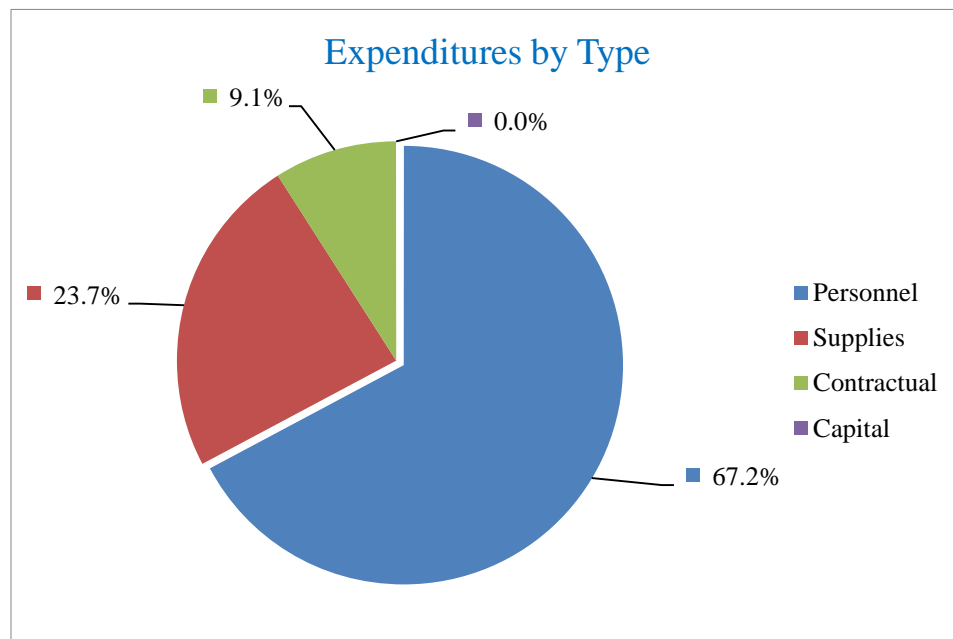


## Pickens Alliance

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

DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
PERSONNEL	\$ 227,908	\$ 257,749	\$ 270,768	\$ 13,019
SUPPLIES	93,546	88,811	95,612	6,801
CONTRACTUAL	34,883	36,777	36,507	(270)
CAPITAL	-	-	-	-
<b>Sub Total</b>	<b>\$ 356,337</b>	<b>\$ 383,337</b>	<b>\$ 402,887</b>	<b>\$ 19,550</b>

DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	COUNT CHANGE
FULL TIME	3	3	3	0
PART TIME	0	0	0	0
<b>Sub Total</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0</b>



<b>PUBLIC SERVICE COMMISSION</b>	<b>FY 2014 ACTUAL</b>	<b>FY 2015 ACTUAL</b>	<b>FY 2016 BUDGET</b>	<b>FY 2016 ESTIMATED</b>	<b>FY 2017 BUDGET</b>
<b>OPERATING REVENUES</b>					
Charges for Service	\$ 1,268,272	\$ 1,289,956	\$ 1,721,380	\$ 1,721,380	\$ 1,819,909
	<u>1,268,272</u>	<u>1,289,956</u>	<u>1,721,380</u>	<u>1,721,380</u>	<u>1,819,909</u>
<b>OPERATING EXPENSES</b>					
Personnel Services	450,192	462,601	472,398	472,398	495,205
Operating Expenses	<u>977,869</u>	<u>833,976</u>	<u>967,952</u>	<u>967,952</u>	<u>1,205,669</u>
	<u>1,428,061</u>	<u>1,296,577</u>	<u>1,440,350</u>	<u>1,440,350</u>	<u>1,700,874</u>
<b>OPERATING (LOSS) INCOME</b>	<b><u>(159,789)</u></b>	<b><u>(6,621)</u></b>	<b><u>281,030</u></b>	<b><u>281,030</u></b>	<b><u>119,035</u></b>
<b>NON-OPERATING REVENUES (EXPENSES)</b>					
Debt Service - Principal	(124,959)	(131,308)	(136,696)	(136,696)	(142,563)
Debt Service - Interest	(266,771)	(261,501)	(256,112)	(256,112)	(250,245)
Capital	-	-	(433,000)	(433,000)	-
Capital Contribution	359,532	406,625	-	-	-
Transfers In	<u>221,892</u>	<u>303,751</u>	<u>303,751</u>	<u>303,751</u>	<u>303,751</u>
	<u>189,694</u>	<u>317,567</u>	<u>(281,030)</u>	<u>(281,030)</u>	<u>(119,035)</u>
<b>NET INCOME (LOSS) - BUDGETARY BASIS</b>	<b><u>\$ 29,905</u></b>	<b><u>\$ 310,946</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>
<b>ADJUSTMENT TO GAAP BASIS</b>					
<b>INCREASES (DECREASES)</b>					
Depreciation	(1,122,090)	(1,124,968)			
Change in Accounting Principal	-	(589,729)			
Repayment of loan	124,959	131,308			
<b>CHANGE IN NET ASSETS</b>					
<b>GAAP BASIS</b>	<b><u>\$ (967,226)</u></b>	<b><u>\$ (1,272,443)</u></b>			
Beginning Fund Equity:	<u>\$ 25,403,812</u>	<u>\$ 24,436,586</u>			
Ending Fund Equity, June 30	<u>\$ 24,436,586</u>	<u>\$ 23,164,143</u>			



## Public Service Commission

## Mission

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

## Expenditures by Line Item

ORG	OBJ	DESCRIPTION	FY 2015 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
37340	4010	SALARIES & WAGES	\$ 319,898	\$ 328,195	\$ 338,042	\$ 9,847
37340	4012	FICA	23,521	23,958	24,508	550
37340	4013	WORKER'S COMPENSATION	12,155	12,148	10,990	(1,158)
37340	4014	RETIREMENT	34,327	36,302	37,391	1,089
37340	4015	HEALTH INSURANCE	58,661	69,342	82,020	12,678
37340	4016	DENTAL INSURANCE	1	-	-	-
37340	4016	DENTAL INSURANCE	1,899	1,920	1,920	-
37340	4017	LIFE INSURANCE	121	133	84	(49)
37340	4020	OVERTIME	2,485	-	-	-
37340	4070	EMPLOYEE BENEFITS	400	400	250	(150)
37340	4100	OFFICE SUPPLIES	447	1,500	1,500	-
37340	4110	POSTAGE	134	500	500	-
37340	4140	DUES & SUBSCRIPTIONS	269	400	400	-
37340	4150	TRAVEL EXPENSE	11	100	100	-
37340	4160	SAFETY ITEMS	429	3,000	3,000	-
37340	4170	FUEL & OIL	17,905	26,000	20,000	(6,000)
37340	4200	ELECTRICITY & HEATING FUEL	368,473	360,500	371,315	10,815
37340	4210	TELEPHONE	9,687	6,720	8,300	1,580
37340	4211	LONG DISTANCE	75	125	-	(125)
37340	4212	DATA LINE PHONE CHARGES	4,731	5,250	5,250	-
37340	4215	CELLULAR TELEPHONE	420	420	420	-
37340	4220	WATER & SEWER	6,707	5,000	5,000	-
37340	4250	SERVICE FEES	9,449	14,263	14,263	-
37340	4262	COPIER CONTRACT	825	805	805	-
37340	4269	FIRE EXTINGUISHER CONTRACT	140	100	100	-
37340	4270	REPAIRS TO EQUIPMENT	-	4,900	4,900	-
37340	4280	REPAIRS TO BUILDINGS & GROUNDS	-	5,200	5,200	-
37340	4280	BIOSOLIDS-REPAIRS BLDGS & GRDS	100	1,375	1,375	-
37340	4280	TANK PAINTING AT MIDDLE PLANT	294	86,154	86,154	-
37340	4280	CATEECHIE REPAIR & MAINT	380	8,300	8,300	-
37340	4280	WHIS PINES REPAIRS-BLDS&GRDS	12,209	15,000	15,000	-
37340	4280	REPAIRS TO BUILDINGS & GROUNDS	128,196	83,166	224,000	140,834
37340	4290	REPAIRS TO VEHICLES	10,311	10,000	12,000	2,000
37340	4310	SMALL HAND TOOLS	1,857	2,000	2,000	-
37340	4350	ASPHALT, GRAVEL, SAND	-	1,500	1,500	-



## Public Service Commission

## Expenditures by Line Item, continued

ORG	OBJ	DESCRIPTION	FY 2015 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
37340	4350	ASPHALT, GRAVEL, SAND-BIOSOLID	\$ -	\$ 1,500	\$ 1,500	\$ -
37340	4400	FOOD	29	-	-	-
37340	4430	CLEANING & SANITATION	1,227	1,500	1,500	-
37340	4480	WASTEWATER MONITORING-CHEMICAL	16,941	20,550	20,550	-
37340	4480	CHEMICALS-WWTP	115,545	120,000	120,000	-
37340	4621	PROPERTY INSURANCE	18,758	17,982	19,300	1,318
37340	4622	TORT INSURANCE	3,994	3,722	4,000	278
37340	4624	LICENSES	630	840	840	-
37340	4625	PERMIT FEES	7,150	17,760	17,760	-
37340	4630	BIOSOLIDS-RENT BLDGS & EQUIP	15,692	19,965	17,665	(2,300)
37340	4640	TRAINING	2,280	2,815	2,815	-
37340	4650	BIOSOLIDS-CONSULTING & CONTRAC	6,133	8,400	8,400	-
37340	4650	WASTEWATER MONITORING-CONS&CON	24,421	39,312	38,800	(512)
37340	4650	CONSULTING & CONTRACTUAL	47,064	62,616	62,616	-
37340	4660	USDA RD MIDDLE	-	36,403	38,170	1,767
37340	4660	USDA RD UPPER	-	66,004	69,208	3,204
37340	4660	USDA RD CENTRAL N	-	34,289	35,185	896
37340	4661	USDA RD - CENTRAL N	43,663	43,015	42,119	(896)
37340	4661	USDA RD-MIDDLE	77,422	75,737	73,970	(1,767)
37340	4661	USDA RD UPPER	140,416	137,360	134,156	(3,204)
37340	4710	LUBRICANTS WWTP-SPEC SUPPLIES	954	1,500	1,500	-
37340	4810	COMPUTER EQUIPMENT	107	-	-	-
37340	4850	MACHINES & EQUIPMENT	-	1,100	1,100	-
37340	4915	MACHINERY & EQUIPMENT	-	433,000	-	(433,000)
37340	4930	CONTING & DEPRECIATION	-	95,941	95,941	-
37340	4999	DEPRECIATION EXPENSE	1,124,968	-	-	-
<b>Sub Total</b>			<b>\$ 2,673,911</b>	<b>\$ 2,355,987</b>	<b>\$ 2,093,682</b>	<b>\$ (262,305)</b>

## FY 16-17 Budget Highlights

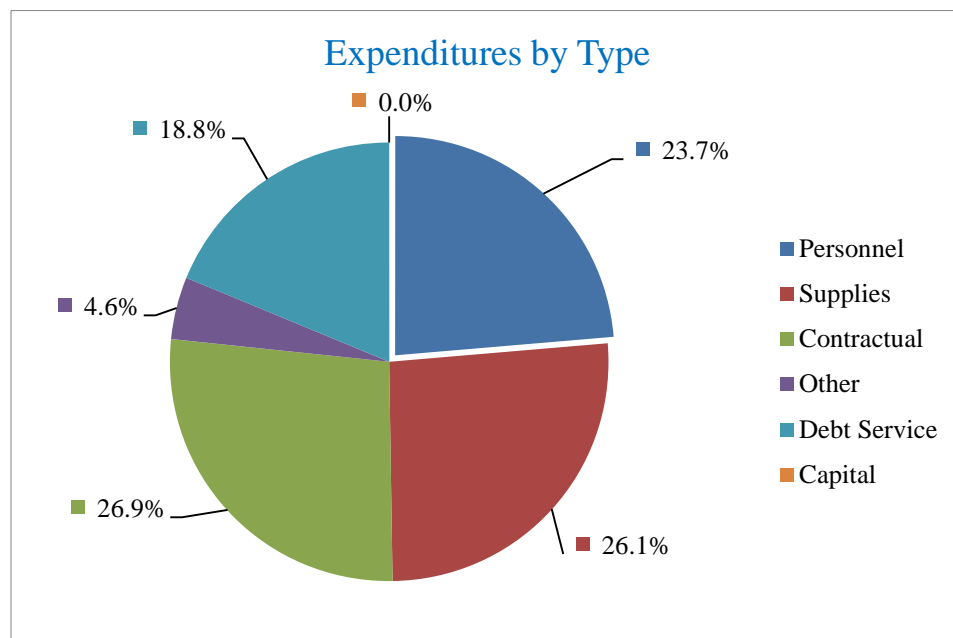


## Public Service Commission

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

DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
PERSONNEL	\$ 453,468	\$ 472,398	\$ 495,205	\$ 22,807
SUPPLIES	316,793	409,508	546,342	136,834
CONTRACTUAL	517,181	552,332	563,386	11,054
OTHER	1,124,968	95,941	95,941	-
DEBT SERVICE	261,501	392,808	392,808	-
CAPITAL	-	433,000	-	(433,000)
<b>Sub Total</b>	<b>\$ 2,673,911</b>	<b>\$ 2,355,987</b>	<b>\$ 2,093,682</b>	<b>\$ (262,305)</b>

DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	COUNT CHANGE
FULL TIME	7	7	7	0
PART TIME	1	0	0	0
<b>Sub Total</b>	<b>8</b>	<b>7</b>	<b>7</b>	<b>0</b>



<b>AIRPORT</b>	<b>FY 2014 ACTUAL</b>	<b>FY 2015 ACTUAL</b>	<b>FY 2016 BUDGET</b>	<b>FY 2016 ESTIMATED</b>	<b>FY 2017 BUDGET</b>
<b>OPERATING REVENUES</b>					
Charges for Service	\$ 494,435	\$ 478,820	\$ 496,849	\$ 496,849	\$ 496,849
Intergovernmental	-	-	-	-	121,388
	<u>494,435</u>	<u>478,820</u>	<u>496,849</u>	<u>496,849</u>	<u>618,237</u>
<b>OPERATING EXPENSES</b>					
Personnel Services	114,196	114,371	122,297	122,297	141,169
Operating Expenses	<u>407,657</u>	<u>362,842</u>	<u>414,552</u>	<u>414,552</u>	<u>590,988</u>
	<u>521,853</u>	<u>477,213</u>	<u>536,849</u>	<u>536,849</u>	<u>732,157</u>
<b>OPERATING (LOSS) INCOME</b>	<u><b>(27,418)</b></u>	<u><b>1,607</b></u>	<u><b>(40,000)</b></u>	<u><b>(40,000)</b></u>	<u><b>(113,920)</b></u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>					
Capital	-	-	-	-	(9,000)
Capital Contribution	224,253	31,300	-	-	-
Transfer from General Fund	<u>56,629</u>	<u>-</u>	<u>40,000</u>	<u>40,000</u>	<u>122,920</u>
	<u>280,882</u>	<u>31,300</u>	<u>40,000</u>	<u>40,000</u>	<u>113,920</u>
<b>NET INCOME (LOSS) - BUDGETARY BASIS</b>	<u><b>\$ 253,464</b></u>	<u><b>\$ 32,907</b></u>	<u><b>\$ -</b></u>	<u><b>\$ -</b></u>	<u><b>\$ -</b></u>
<b>ADJUSTMENT TO GAAP BASIS INCREASES (DECREASES)</b>					
Depreciation	\$ (394,339)	\$ (360,252)			
Capital	-	-			
Change in Accounting principals	-	(142,721)			
<b>CHANGE IN NET ASSETS GAAP BASIS</b>	<u><b>\$ (140,875)</b></u>	<u><b>\$ (470,066)</b></u>			
Beginning Fund Equity:	<u>\$ 5,575,666</u>	<u>\$ 5,434,791</u>			
Ending Fund Equity, June 30	<u>\$ 5,434,791</u>	<u>\$ 4,964,725</u>			





## Airport

### Mission

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

### Expenditures by Line Item

ORG	OBJ	DESCRIPTION	FY 2015 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
52320	4010	SALARIES & WAGES	\$ 77,419	\$ 80,002	\$ 96,730	\$ 16,728
52320	4012	FICA	5,664	6,034	6,163	129
52320	4013	WORKER'S COMPENSATION	3,771	4,051	3,965	(86)
52320	4014	RETIREMENT	8,318	9,292	9,594	302
52320	4015	HEALTH INSURANCE	15,060	18,112	21,425	3,313
52320	4016	DENTAL INSURANCE	762	768	768	-
52320	4017	LIFE INSURANCE	37	38	24	(14)
52320	4020	OVERTIME	1,130	4,000	2,000	(2,000)
52320	4070	EMPLOYEE BENEFITS	-	-	500	500
52320	4100	OFFICE SUPPLIES	264	500	500	-
52320	4110	POSTAGE	28	75	75	-
52320	4130	BATTERIES	43	50	50	-
52320	4140	DUES & SUBSCRIPTIONS	374	500	500	-
52320	4160	SAFETY ITEMS	115	100	100	-
52320	4170	FUEL & OIL	564	1,500	577	(923)
52320	4175	COST OF GOODS SOLD	276,769	320,000	320,000	-
52320	4190	SERVICE CHARGES AND FEES	13,148	13,500	13,500	-
52320	4200	ELECTRICITY & HEATING FUEL	29,158	27,500	30,500	3,000
52320	4210	TELEPHONE	1,854	1,850	1,850	-
52320	4211	LONG DISTANCE	9	30	30	-
52320	4212	DATA LINE PHONE CHARGES	1,232	1,400	1,400	-
52320	4215	CELLULAR TELEPHONE	420	420	420	-
52320	4220	WATER & SEWER	1,142	3,000	1,800	(1,200)
52320	4260	MAINTENANCE & SERVICE CONTRACT	2,448	2,448	2,448	-
52320	4262	COPIER CONTRACT	63	100	100	-
52320	4263	SECURITY MONITORING CONTRACT	385	400	400	-
52320	4266	EQUIPMENT CONTRACT	5,271	5,300	5,300	-
52320	4267	TELEVISION	765	852	852	-
52320	4268	FIRE ALARM INSPECTION	-	-	530	530
52320	4269	FIRE EXTINGUISHER CONTRACT	713	650	650	-
52320	4270	REPAIRS TO EQUIPMENT	4,057	4,500	4,500	-
52320	4280	REPAIRS TO BUILDINGS & GROUNDS	-	-	135,000	135,000
52320	4280	REPAIRS TO BUILDINGS & GROUNDS	-	-	47,100	47,100



## Airport

## Expenditures by Line Item, continued

ORG	OBJ	DESCRIPTION	FY 2015 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
52320	4280	REPAIRS TO BUILDINGS & GROUNDS	\$ 3,928	\$ 11,500	\$ 3,000	\$ (8,500)
52320	4290	REPAIRS TO VEHICLES	1,696	1,750	1,750	-
52320	4310	SMALL HAND TOOLS	-	-	100	100
52320	4400	FOOD	374	300	300	-
52320	4410	UNIFORMS & CLOTHING	316	400	400	-
52320	4430	CLEANING & SANITATION	636	1,200	1,000	(200)
52320	4580	SIGNS	-	250	250	-
52320	4621	PROPERTY INSURANCE	9,326	9,326	9,594	268
52320	4622	TORT INSURANCE	1,006	1,006	1,067	61
52320	4624	LICENSES	506	520	520	-
52320	4625	PERMIT FEES	75	75	75	-
52320	4630	RENT-BUILDINGS, EQUIPMENT	102	-	-	-
52320	4640	TRAINING	5,088	3,250	3,250	-
52320	4710	SPECIAL DEPARTMENTAL SUPPLIES	-	300	300	-
52320	4810	COMPUTER EQUIPMENT	966	-	-	-
52320	4820	OFFICE FURNITURE & EQUIP	-	-	1,200	1,200
52320	4915	MACHINERY & EQUIPMENT	-	-	9,000	9,000
52320	4999	DEPRECIATION EXPENSE	360,252	-	-	-
<b>Sub Total</b>			<b>\$ 835,256</b>	<b>\$ 536,849</b>	<b>\$ 741,157</b>	<b>\$ 204,308</b>

## FY 16-17 Budget Highlights

The budget includes funding for the pavement marking and rejuvenation of the airport runway and the taxiway, runway and parking ramp sealing of cracks. The State will pay for two thirds of the cost of the repair and maintenance. The budget also includes the addition of a Airport Administrator and elimination of the Airport Director.

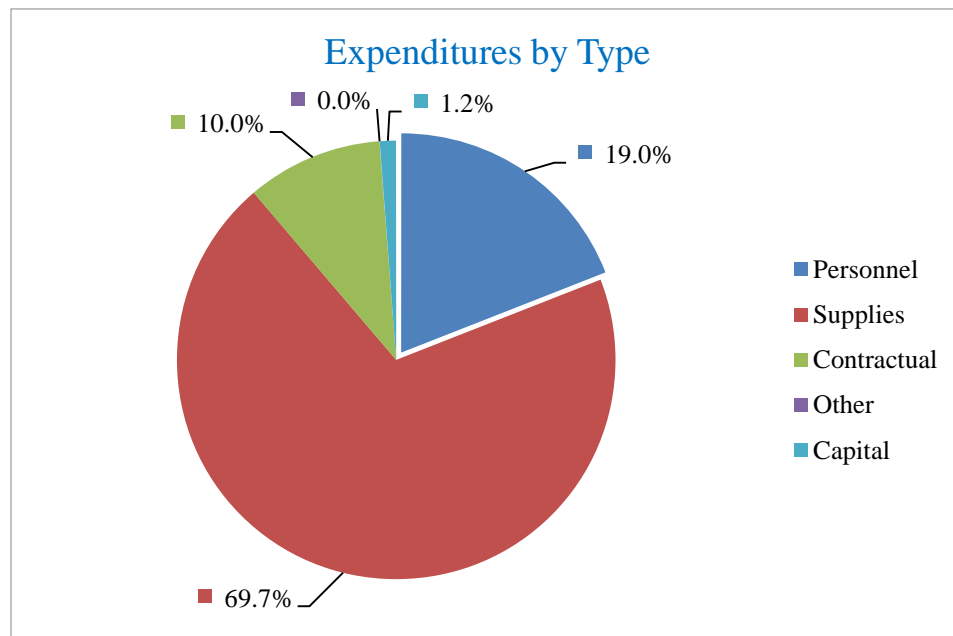


## Airport

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

DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	DOLLAR CHANGE
PERSONNEL	\$ 112,161	\$ 122,297	\$ 141,169	\$ 18,872
SUPPLIES	290,131	342,925	516,702	173,777
CONTRACTUAL	72,712	71,627	74,286	2,659
OTHER	360,252	-	-	-
CAPITAL	-	-	9,000	9,000
<b>Sub Total</b>	<b>\$ 835,256</b>	<b>\$ 536,849</b>	<b>\$ 741,157</b>	<b>\$ 204,308</b>

DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	COUNT CHANGE
FULL TIME	2	2	2	0
PART TIME	1	1	1	0
<b>Sub Total</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0</b>



**GLOSSARY OF TERMS:**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

**Tax Rate:** The amount of tax stated in terms of a unit of the tax base (e.g. 25 mills 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.

