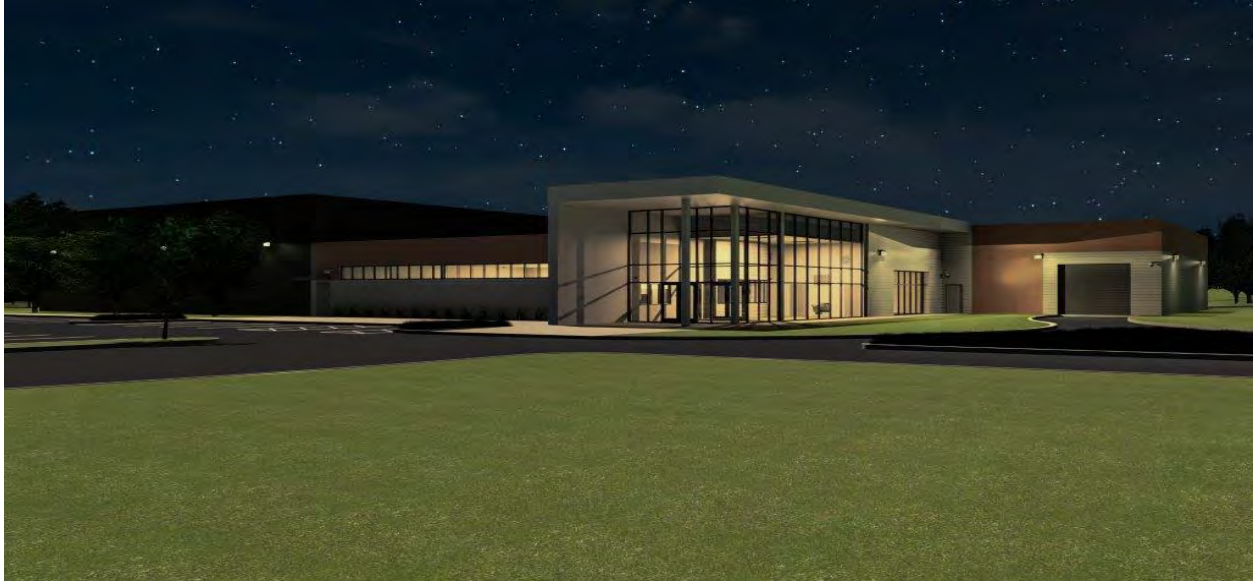


Pickens County, SC



Detention Center

Fiscal Year 2018 Budget

***PICKENS COUNTY
COUNTY COUNCIL***

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



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



***Trey Whitehurst
Council District 2***



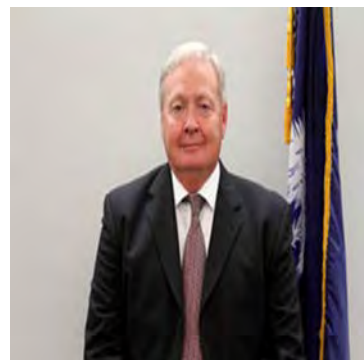
***R. Ensley Feemster
Council District 1***



***Wes Hendricks
Council District 3***



***Carl Hudson
Council District 6***



VISION

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

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

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A Brief History of Pickens County

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

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

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

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

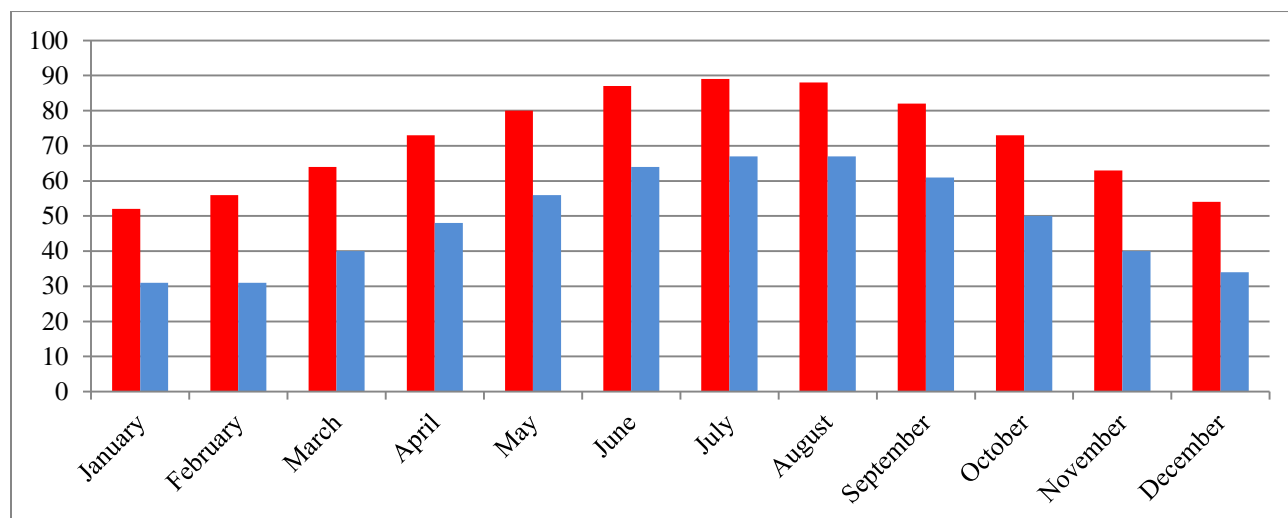
County Seat – City of Pickens

Form of Government – Council – Administrator

Area – 497 Square Miles

Climate

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



Elevation

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

Elections

| | |
|--|--------|
| Registered Voters | 68,808 |
| Number of Voters-Last General Election | 49,491 |
| Percentage Voting | 71.9% |
| Voter Precincts | 61 |
| Number of Representatives-State | 4 |
| Number of Senators-State | 2 |

Population Trends and Projections

| | |
|------|---------|
| 1990 | 93,896 |
| 2000 | 110,757 |
| 2010 | 120,600 |
| 2015 | 121,691 |
| 2020 | 135,920 |

Land Use

| | Square Miles | |
|-------|--------------|-----|
| Rural | 425 | 86% |
| Urban | 72 | 14% |

Population by Municipality (2010)

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

Households (2010)

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

Rank: 14 out of 46 counties in South Carolina
 Population Density: 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 |
| 2015 | 1,535.4 | 3,797.8 | 2,859.6 |

(Per 100,000 of Population)

Education**Public Schools**

The Pickens County School District is South Carolina's twelfth largest district with an enrollment of 16,500 students in 14 elementary, 5 middle, 4 high schools and 1 career and technology center. Test scores are consistently above the state and national average on most measures. Fourteen schools received Palmetto Gold and Silver awards in 2016. All public schools are fully accredited and all teachers are fully accredited by the South Carolina Department of Education.

Post-Secondary Enrollment (Fall 2015)

| | |
|------------------------------|--------|
| Clemson University | 22,698 |
| Southern Wesleyan University | 1,736 |
| Tri-County Technical College | 6,128 |

Private and Parochial Schools (2016)

| | |
|-------------------------|-----|
| Number of schools | 8 |
| Kindergarten Enrollment | 94 |
| Grades 1-8 Enrollment | 226 |
| Grades 9-12 Enrollment | 98 |

Highest Educational Attainment (Adults over 25)

| | |
|---------------------------------|-------|
| Less than 9 th Grade | 6.2% |
| Attended High School | 11.6% |
| High School Diploma | 30.2% |
| Attended College | 19.3% |
| College Degree | 32.7% |

Pickens County Library System (2016)

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

Public Safety

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

Emergency Medical Services (2016)

| | |
|-----------------------------|-------|
| EMS Stations | 8 |
| Employees (full-time) | 58 |
| Employees (part-time) | 36 |
| Advanced Life Support Calls | 7,362 |
| Basic Life Support Calls | 6,615 |

Sheriff's Office (2016)

| | |
|---------------------------|--------|
| Sworn Employees | 98 |
| Non-Sworn Employees | 47 |
| Total Calls for Service | 71,677 |
| Criminal Calls Dispatched | 54,561 |
| Inmates Processed | 4,095 |
| Warrants Issued | 3,319 |



Emergency Management (2016)

| | |
|-------------------------------|-------|
| Rescue Stations | 6 |
| Rescue Personnel (Volunteers) | 66 |
| Rescue Calls | 2,019 |
| HazMat Team Members | 28 |
| Water Response Team | 48 |
| CERT Team Members | 19 |

Fire Service

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

Solicitor's Office (2016)

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

Fire District

ISO Rating

Residential Fee

Millage Rate

| | | | |
|------------------|------|----------|------|
| Crosswell | 4/4X | \$130.00 | - |
| Dacusville | 5/10 | \$98.00 | - |
| Pumpkintown | 5/10 | \$116.00 | - |
| Holly Springs | 8/9 | \$70.00 | - |
| Shady Grove | 3/3X | - | 16.8 |
| Pickens Rural | 4/4X | \$100.00 | - |
| Six Mile | 6 | \$105.00 | - |
| Keowee Springs | 4 | - | 58.5 |
| Keowee Vineyards | 4 | - | 48.2 |
| Easley Rural | 2/9 | \$81.00 | - |
| Rocky Bottom | 4/9 | \$40.00 | - |
| Liberty Rural | 3 | \$106.00 | - |
| Central Rural | 9/10 | \$72.50 | - |

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 | 42,045 | 57% |
| C&D Landfill | 19,211 | 26% |
| Incinerator | 5,931 | 8% |
| Recycled | 6,349 | 9% |

Transportation

| | |
|--------------------------------|------------|
| County Roads | 651 miles |
| State Primary Highway System | 234 miles |
| State Secondary Highway System | 477 miles |
| County Bridges | 75 |
| Pickens County Airport Runway | 5,002 feet |

Economic Characteristics

Economic growth in Pickens County is generated by three major sources: manufacturing, education and tourism. Manufacturing is the primary growth source, particularly in Easley, Liberty and Pickens, with approximately 130 manufacturing plants. Clemson University plays a major role in the local economy employing over 3,500 faculty and staff.

Annual Average Non-Agricultural Labor (2016)

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

Building Permits Issued

| | | |
|-------------|---------------|--------------|
| <u>Year</u> | <u>Number</u> | <u>Value</u> |
| 2013 | 667 | 87,691,089 |
| 2014 | 739 | 91,374,110 |
| 2015 | 799 | 118,568,750 |
| 2016 | 732 | 104,568,874 |



Median Family Income

| | |
|------|----------|
| 2012 | \$41,947 |
| 2013 | \$41,788 |
| 2014 | \$42,641 |
| 2015 | \$41,459 |

Per Capita Income

| <u>Year</u> | <u>Pickens County</u> | <u>South Carolina</u> | <u>United States</u> |
|-------------|-----------------------|-----------------------|----------------------|
| 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 |
| 2015 | 33,911 | 38,302 | 48,112 |

Unemployment Rates

| <u>Year</u> | <u>Pickens County</u> | <u>South Carolina</u> | <u>United States</u> |
|-------------|-----------------------|-----------------------|----------------------|
| 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 |
| 2015 | 5.8 | 6.0 | 5.3 |

Gross Retail Sales

| | |
|------|---------------|
| 2011 | 1,968,115,000 |
| 2012 | 1,918,390,000 |
| 2013 | 2,001,476,000 |
| 2014 | 2,100,048,000 |
| 2015 | 2,197,224,000 |

New and Expanded Industry

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

Taxes

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

Base County Property Tax Millage Rate (FY2018)

| | |
|------------------------|------|
| County Operations | 55.3 |
| County Bonds | 4.0 |
| County Sewer | 2.0 |
| Tri-County Tech | 2.6 |
| Pickens County Library | 6.3 |
| Keowee Vineyards | 48.2 |
| Keowee Springs | 58.5 |
| Shady Grove | 16.8 |

Assessed Property Values

| <u>Year</u> | <u>Real Property</u> | <u>Personal Property</u> | <u>Total Value</u> |
|-------------|----------------------|--------------------------|--------------------|
| 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 |
| 2015 | 346,996,026 | 121,233,803 | 468,229,829 |

Ten Largest Taxpayers 2015-2016 Fiscal Year

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



Fees & Charges

Sheriff

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

Probate Court

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

Road Maintenance Fee

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

Emergency Medical Services

| | |
|--|---|
| Basic Life Support Transport (Non-urgent Response) | \$275.00 |
| Basic Life Support Transport (Urgent Response) | \$350.00 |
| Advanced Life Support Level 1 | \$500.00 |
| Advanced Life Support Level 2 | \$700.00 |
| Basic Life Support Non-transport Charge | \$ 50.00 |
| Advanced Life Support Non-transport Charge | \$100.00 |
| Advanced Life Support – Helicopter Transfer | \$500.00 |
| DOA Patients (Dead on Scene – No Transport) | \$275.00 (Billed to insurance. Amount not paid by insurance is written off, so family never receives a bill.) |
| Loaded Transport Mileage Per Mile Charge | \$ 9.50 |
| Additional Hours for Events (per hour) | \$ 60.00 |

Mile Creek Park

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

Register of Deeds

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



Information Systems

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

Planning Department

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

Building Codes

| | | |
|------------|--|--|
| Permit Fee | | |
| | <u>Total Value</u> | <u>Fee</u> |
| | \$1 - \$ 50,000 | \$15.00 for first \$1,000 plus \$5.00 per \$1,000.00 after that |
| | \$50,001 – \$ 100,000 | \$260.00 for first \$50,000 plus \$4.00 per \$1,000.00 after that |
| | \$100,001 – \$ 500,000 | \$460.00 for first \$100,000 plus \$3.00 per \$1,000.00 after that |
| | \$500,001 and up | \$1,660.00 for first \$500,000 plus \$2.00 per \$1,000.00 after that |
| Commercial | | |
| | Construction Plan Review Fee = ½ of permit fee | |

GIS Mapping

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



Solid Waste

| | |
|---|-------------------------|
| Animal Waste 1 | \$ 35.00 per ton |
| Animal Waste 2 | \$ 5.00 each |
| Commercial Waste | \$ 35.00 per ton |
| Construction & Demolition (Business) | \$ 35.00 per ton |
| Concrete, Brick, Block, Rock, Dirt, Asphalt | No Charge |
| Creosote, Arsenic Treated Wood | \$ 35.00 per ton |
| Shingles | \$ 35.00 per ton |
| Incinerator Waste (Business) | \$ 17.50 per ton |
| Incinerator Waste (Residential) | No Charge |
| Residential Waste | No Charge |
| Construction & Demolition Waste (Residential) | No Charge up to 400 lbs |
| Tire 1 | \$ 1.50 each |
| Tire 3 | \$ 80.00 per ton |
| Landfill User Fee | |
| Norris | \$ 8.75 per month |
| Six Mile | \$17.50 per month |
| Central | \$1,137.50 per month |
| Liberty | \$1,219.17 per month |
| Clemson | \$4,687.09 per month |

Vehicle Maintenance

| | |
|---------------------------|---------|
| Hourly Maintenance Charge | \$50.00 |
|---------------------------|---------|

Public Service Commission

| | |
|--|-----------------------------|
| Wastewater Impact Fee | |
| 18-Mile Creek Basin | \$1,860.00 per 400 gpd |
| 12-Mile Creek Basin | \$1,860.00 per 400 gpd |
| Crayton Creek Basin | \$4,508.00 per 400 gpd |
| Septage Receiving Fee | |
| First 1,200 gallons | \$68.00 |
| Additional Septage | \$5.67 per 100 gallons |
| Testing Fee | \$10.00 per load |
| Neutralization Fee | \$100.00 |
| Pretreatment Program Administrative Fee | |
| Significant Industrial User | \$884.00 per quarter |
| Commercial High-Strength Waste Surcharge | \$0.31 per pound of BOD/COD |

Airport

| | |
|------------------------------|-----------------------|
| Box Hangar | \$750.00/month |
| T-Hangar | \$235.00 /month |
| Tie-Down | \$ 25.00/month |
| After Hours Call-Out | \$ 50.00/hour |
| Fuel | 20% above cost |
| (below prices as of 3-22-17) | |
| JetA | \$4.05 per gallon |
| 100LL Full Service | \$4.51 per gallon |
| Self Serve | \$4.13 per gallon |
| Oil | 5% above cost |
| Flight School | 2% of sales per month |



Museum

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

Library

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

Freedom of Information Act (FOIA) Requests

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

Hagood Mill

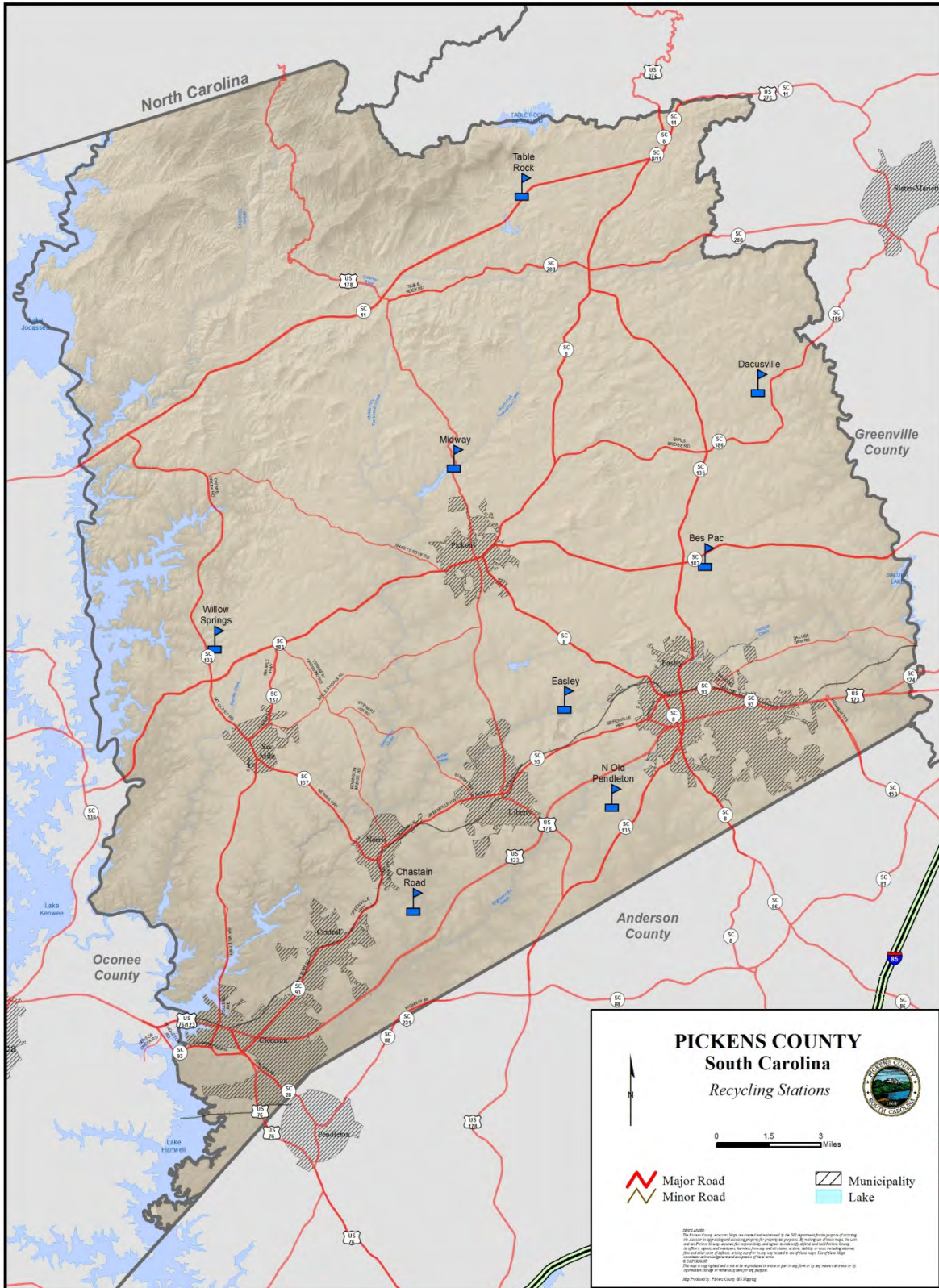
| | |
|---|----------------------|
| Parking Fee (for 3 rd Saturday events) | \$5.00 |
| Tuition for Classes/Workshops | Prices Vary by Class |
| Gift Shop Items | Prices Vary by Item |

Fire Districts

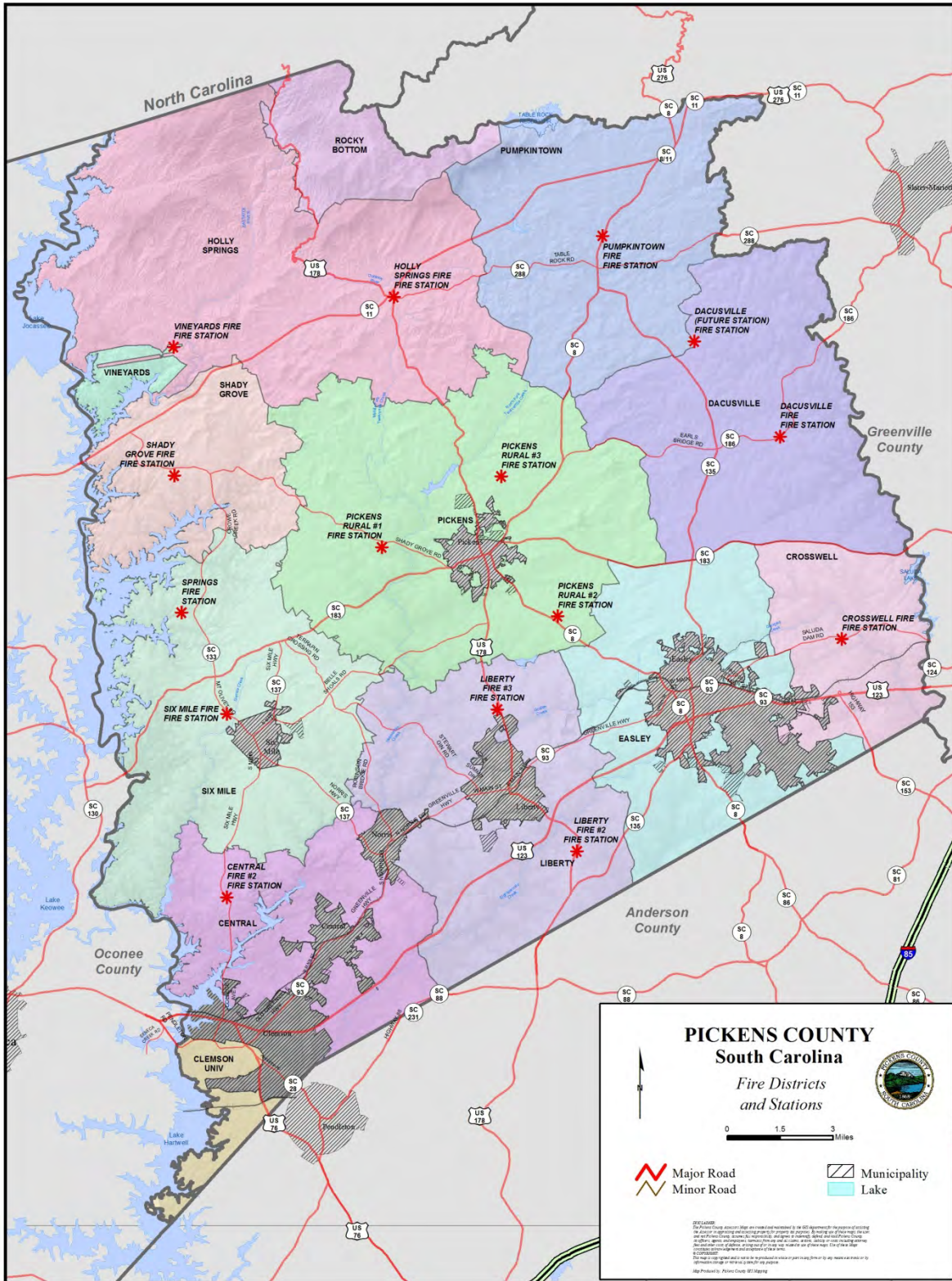
| | |
|------------------|----------|
| Residential Fee | |
| Crosswell | \$130.00 |
| Dacusville | \$98.00 |
| Pumpkintown | \$116.00 |
| Holly Springs | \$70.00 |
| Shady Grove | - |
| Pickens Rural | \$100.00 |
| Six Mile | \$105.00 |
| Keowee Springs | - |
| Keowee Vineyards | - |
| Easley Rural | \$81.00 |
| Rocky Bottom | \$40.00 |
| Liberty Rural | \$106.00 |
| Central Rural | \$72.50 |



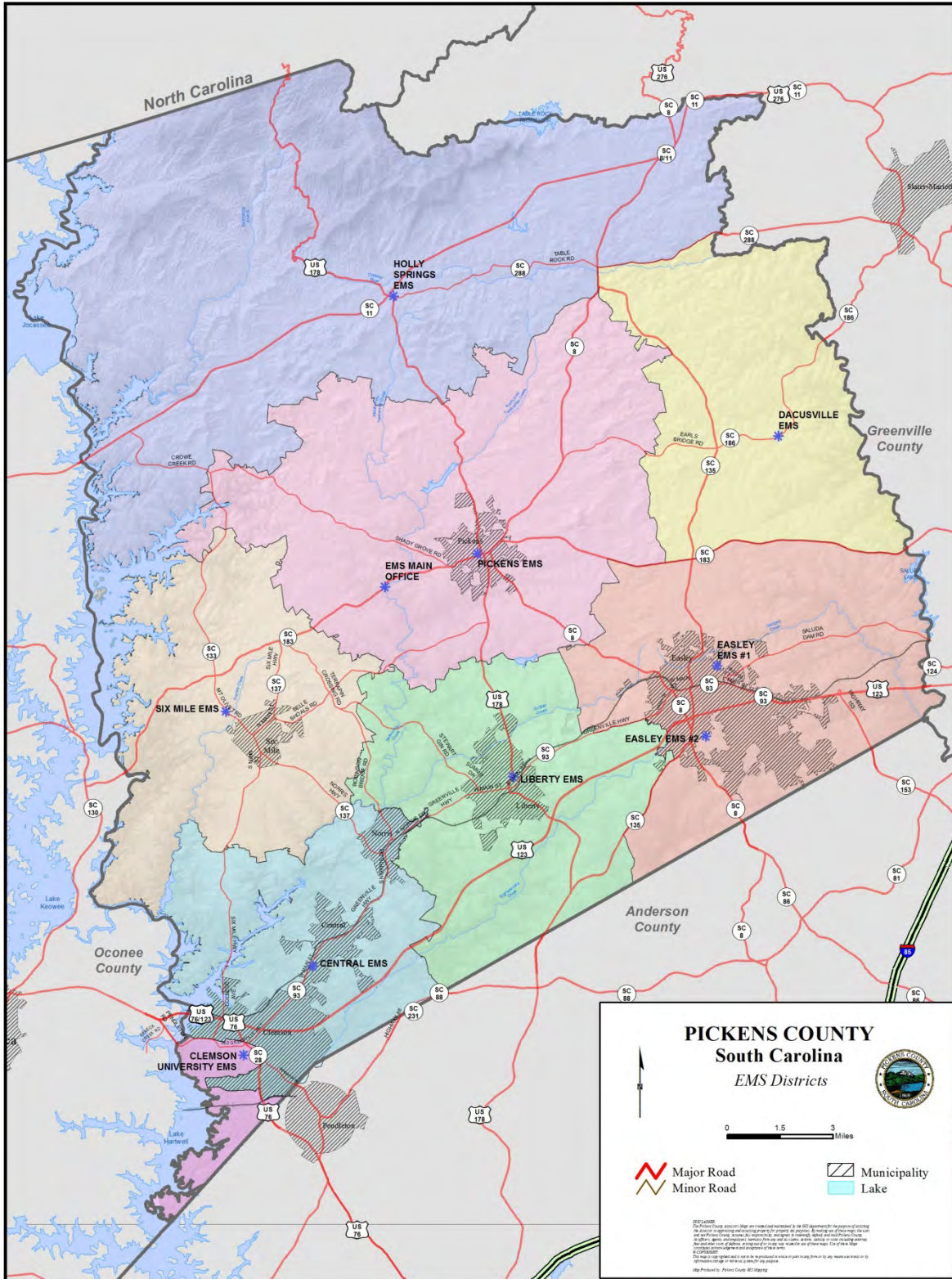
RECYCLING STATIONS



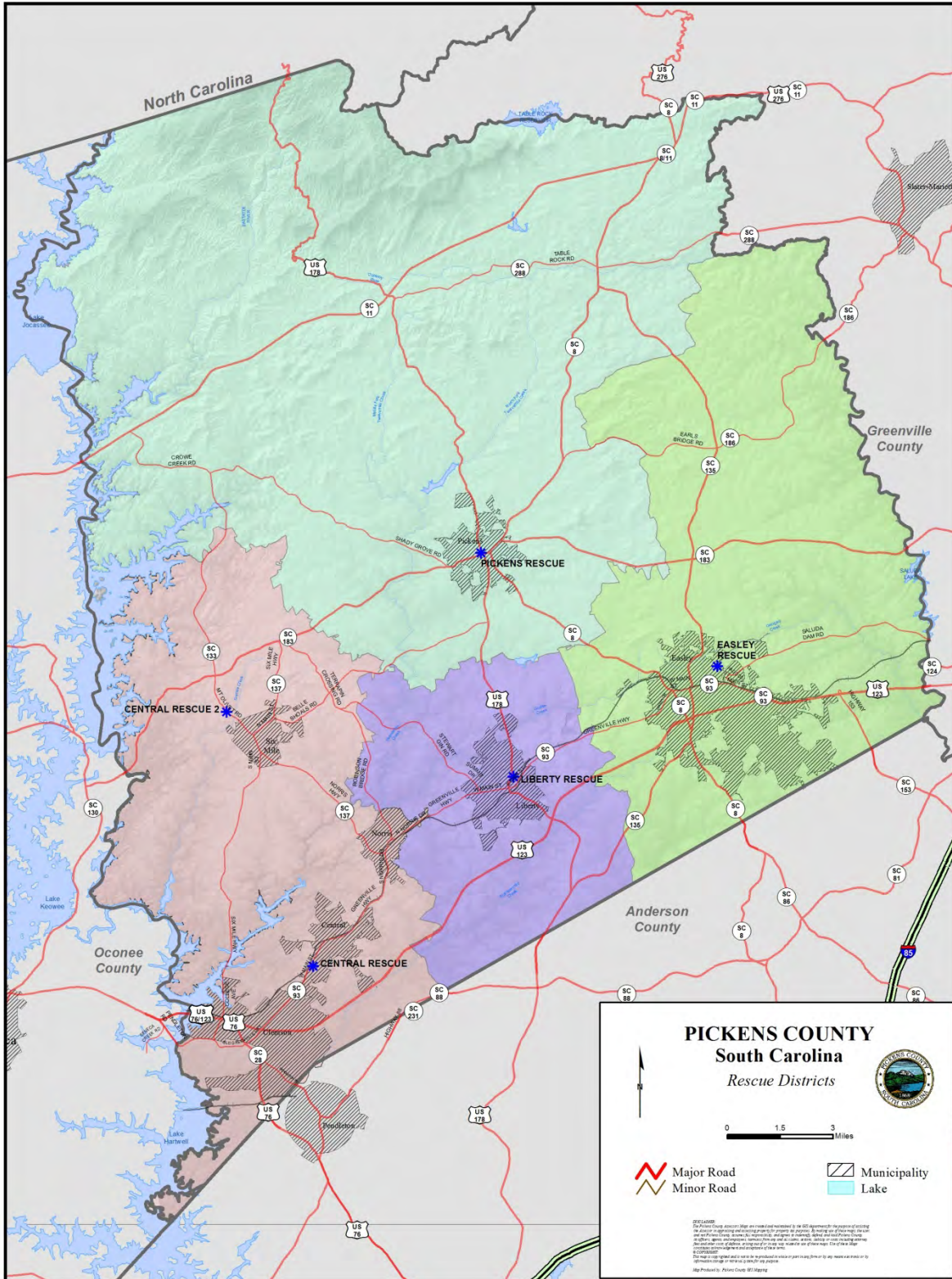
FIRE DISTRICTS AND STATIONS



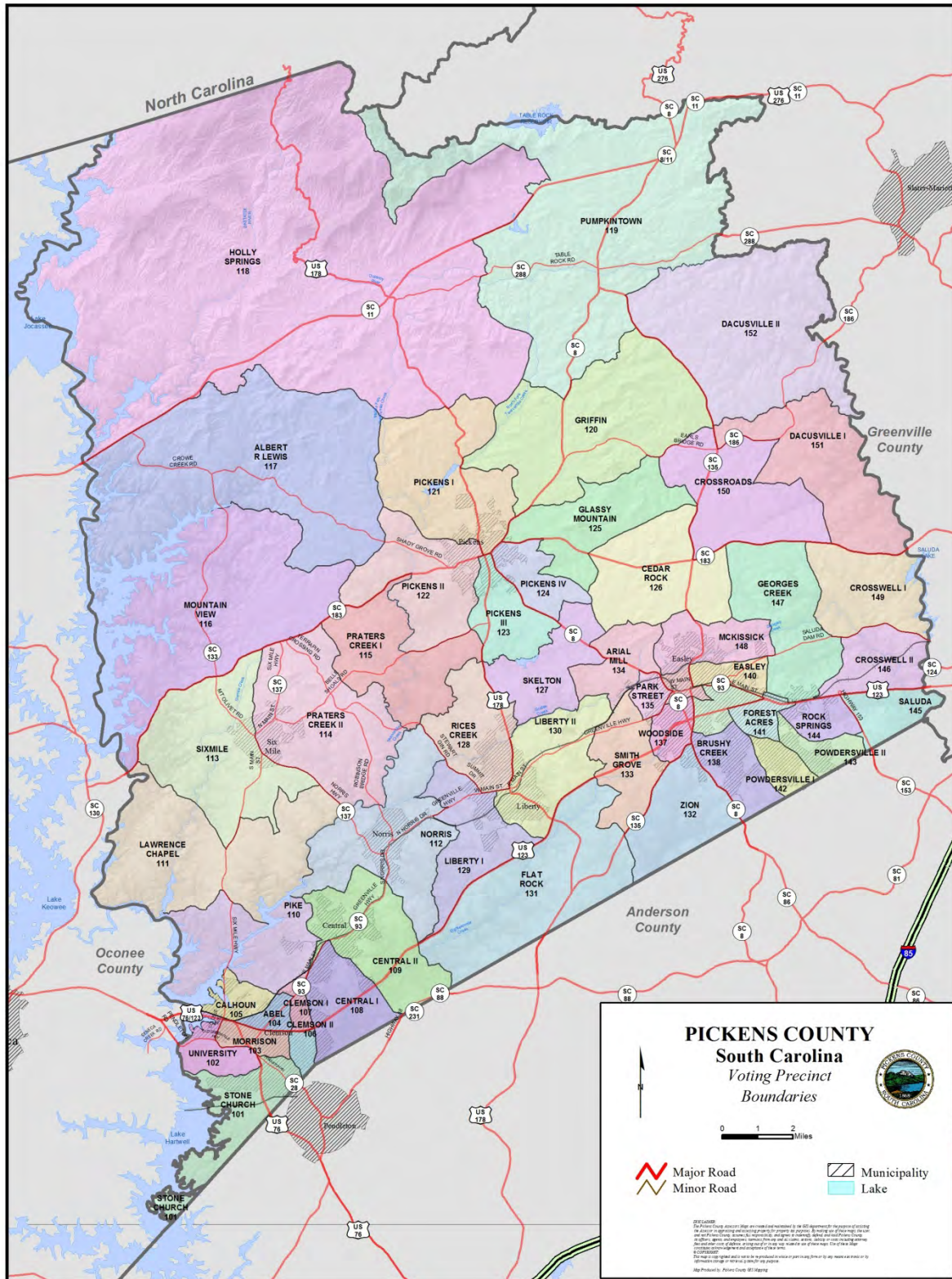
EMS STATIONS



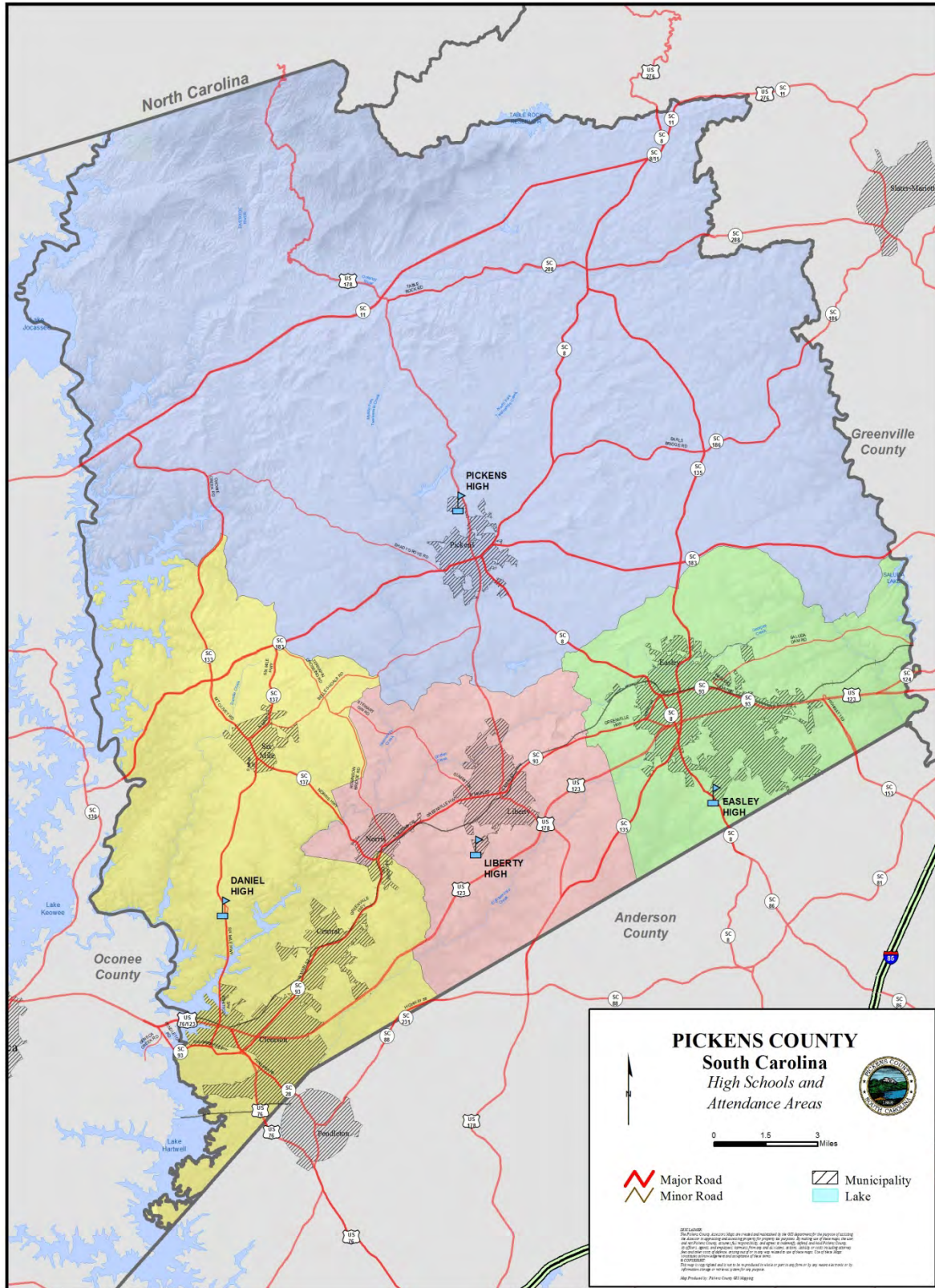
RESCUE SQUAD STATIONS



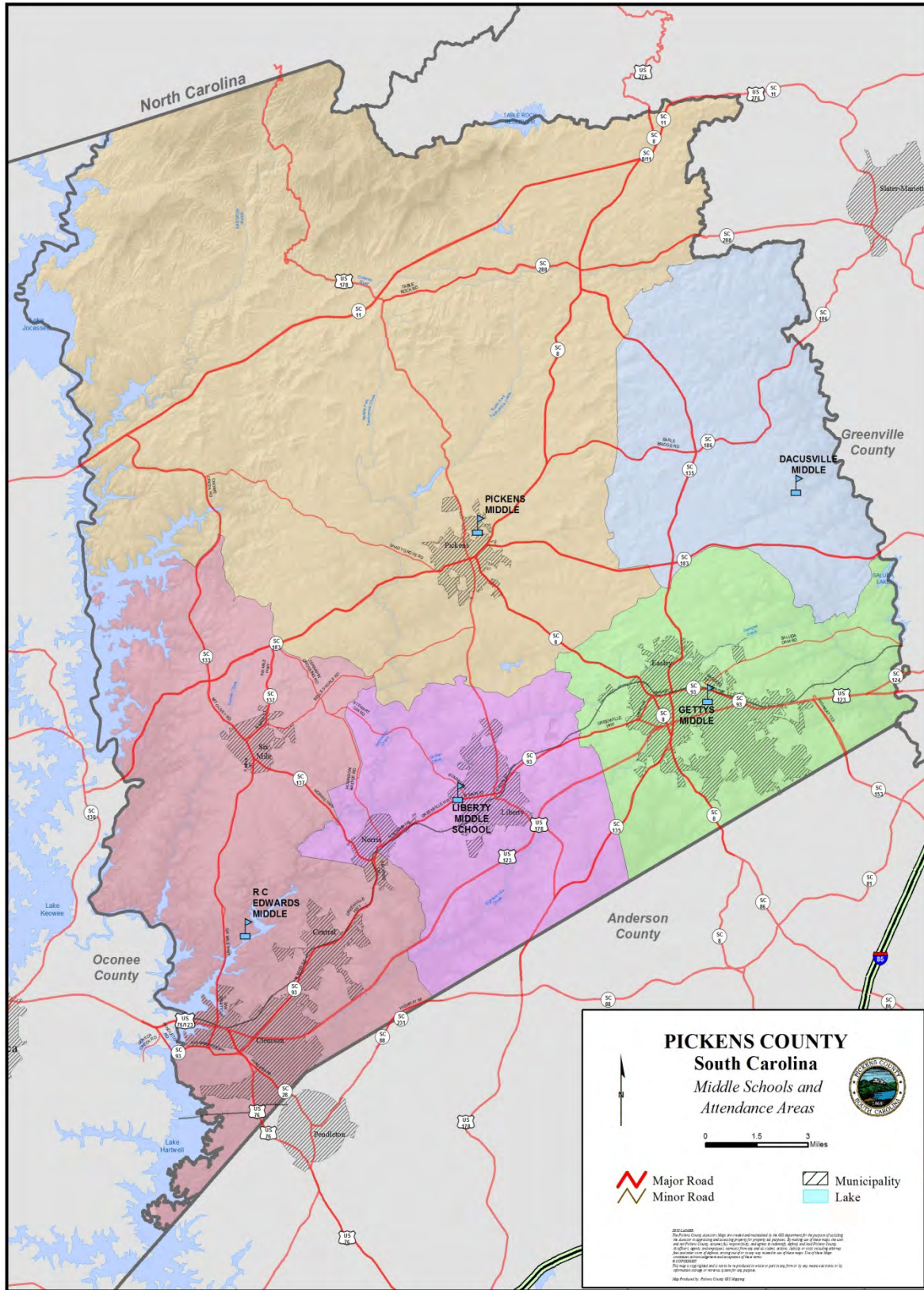
VOTING PRECINCTS AND BOUNDARIES



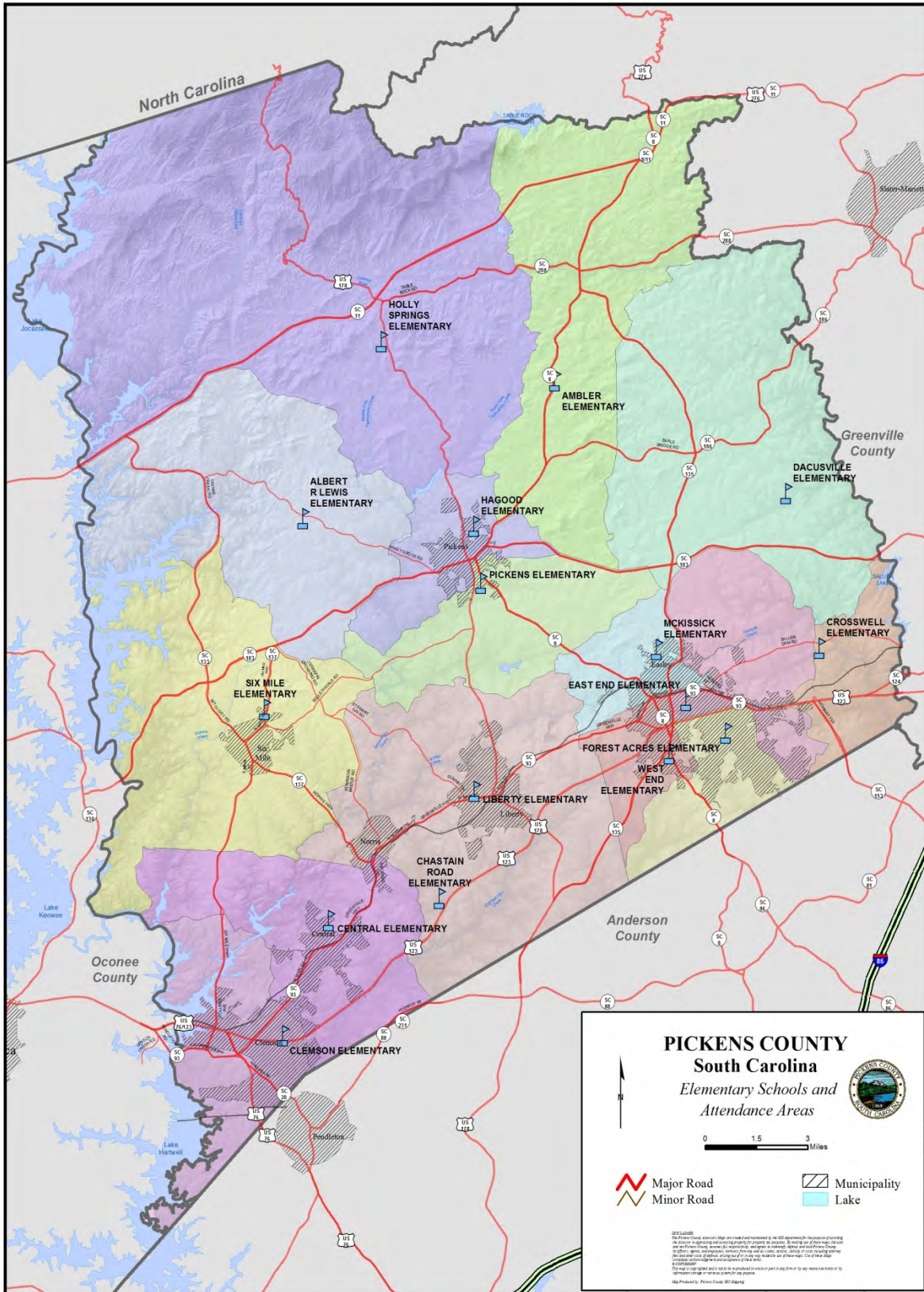
SCHOOL DISTRICT HIGH SCHOOL AREAS



SCHOOL DISTRICT MIDDLE SCHOOL AREAS



SCHOOL DISTRICT ELEMENTARY SCHOOL AREAS



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, 2017, through June 30, 2018, thereby being the fiscal year 2018 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.

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

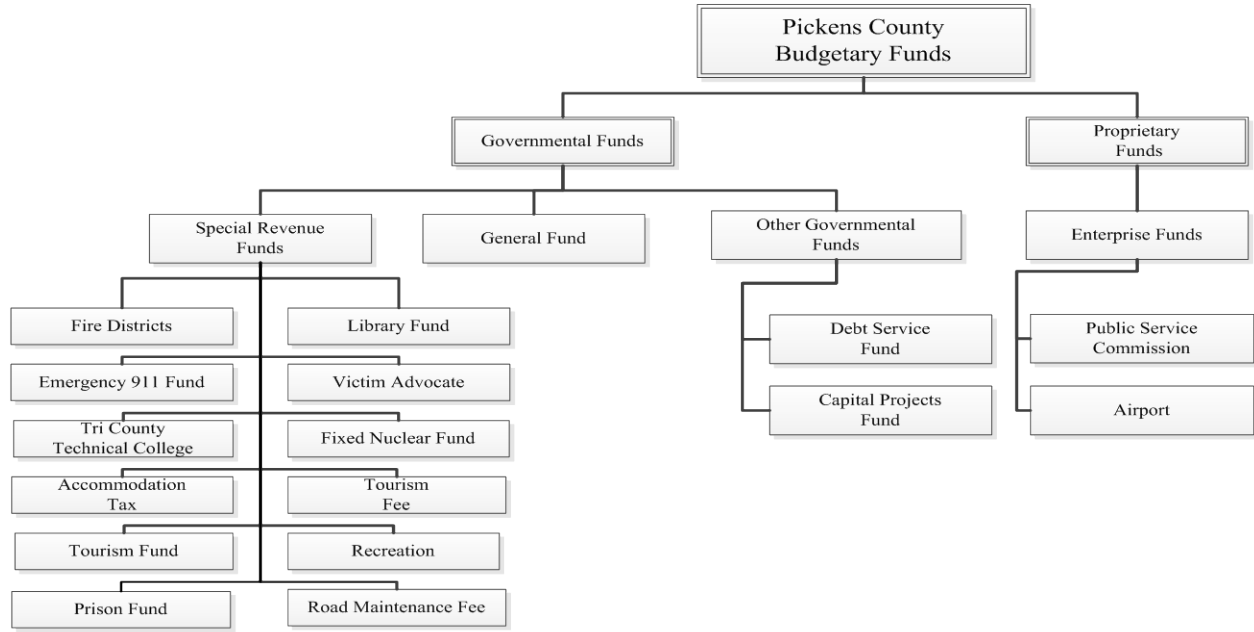
Enterprise Funds

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

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

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





The following chart details Pickens County’s fund structure:

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



THE BUDGET DOCUMENT

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

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

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

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

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

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



Elected Officials and Administrative Staff

| | |
|--|-------------------|
| Administrator | Gerald Wilson |
| Airport Director | Carlos Salinas |
| Alliance Pickens Director | Ray Farley |
| Animal Control Director | Robert Kelley |
| 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 | Crystal Alexander |
| Coroner | Kandy Kelley |
| Delinquent Tax Manager | Barry Chappell |
| E911 Director..... | Tasha Todd |
| Emergency Management Director | Denise Kwiatek |
| Emergency Medical Services Coordinator | Vacant |
| Engineer | Vacant |
| Finance Director..... | Ralph Guarino Jr. |
| GIS Mapping Manager | James Threatt |
| Hagood Mill Director..... | Billy Crawford |
| Human Resources Director | Tami Hall |
| Information Systems Director..... | Mark Bryant |
| Library Director | Allison Anderson |
| Park Director..... | A. Dale Powell |
| Community Development Director..... | Chris Brink |
| Prison Director | Drew Sisco |
| Probate Judge | Kathy Zorn |
| Public Service Director | Brian O’Kelley |
| Purchasing Manager..... | Ralph Guarino Jr. |
| Registrar of Deeds..... | Paul McGuffin |
| Registration & Elections Director..... | Rodney Allen |
| Risk Manager | Michael Hayes |
| Sheriff | Rick Clark |
| Solicitor..... | W. Walter Wilkins |
| Storm Water Director..... | Scottie Ferguson |
| Tax Assessor | David Day |
| Tourism & Marketing Director | Jay Pitts |
| Treasurer | Dale Looper |
| Vehicle Maintenance Superintendent | David Bradford |
| Veterans Affairs Officer | Martha Dorset |



Pickens County, South Carolina
Budget Calendar for Fiscal Year 2017 – 2018

| | |
|---|---|
| January 2017 | Presentation of budget calendar to County Council for adoption. |
| January 9 th 2017 | Distribution of budget package sent to Elected and Appointed Officials, Department Heads, Agencies and Fire Districts. |
| January 9 th – January 27 th | Budget requests prepared by individual departments; separated by operational and capital improvements. |
| January 27 th | Departments submit individual budget requests to Finance Department. |
| February 13 th | Finance Department submits departments' requests to Administrator. |
| February 24 th | Fire Districts and Agencies budget requests are due to Finance Department. |
| February 13 th – March 10th | Administrator reviews and meets with departments to discuss budget requests. |
| March | Finance Director completes preparation of revenue estimates for the new budget year with assistance from Department Heads and County Auditor. |
| April 3 rd | Submission of Administrator's budgetary recommendation to County Council and First Reading of Fiscal Year 2017 – 2018 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. 538

| | |
|------------------------|---------------------------|
| First Reading: | April 3rd, 2017 |
| Second Reading: | May 1st, 2017 |
| Public Hearing: | June 5 th 2017 |
| Third Reading: | June 5 th 2017 |

(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, 2017, AND ENDING JUNE 30, 2018, 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, 2017, and ending June 30, 2018, 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 \$1,507,600 local funding for Tri-County Technical College and \$3,109,367 for the Pickens County Library System. All materials, equipment and supplies which are paid for from the public funds of the County, to be used by the County or any officer of any department thereof, shall be purchased by the Purchasing Department under the authority of the County Administrator. Purchases shall be in accordance with procedures outlined in the County Procurement Ordinance.

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

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

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

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

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



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

SECTION 7. All service charges, fees, fines, etc. received by County departments shall be deposited with the County Treasurer as soon as possible after collection, but in no case shall the time lapse between collection and depositing with the Treasurer exceed five (5) business days. These receipts shall be used to finance general obligations of the County and will not be returned to the various departments. Unexpended budgetary appropriations of and monies received by County departments and existing at the close of the fiscal year 2017 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, 2017, to complete the purpose of the original appropriation approved by County Council for fiscal year 2017.

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 \$2,510,531 is appropriated to defray the principal and interest payments on all County bonds and on any lease-purchase agreements authorized to cover other capital expenditures.

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

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

SECTION 14. The revenue generated by a separate levy of millage on the unincorporated area to provide \$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 15. Fire fees charged by the Rural Fire Protection Districts established by County Council are to remain at the existing level with the exception of Dacusville, Crosswell, Liberty, Central and Six Mile. The rates for all districts are noted below.



| | Dacusville | Easley | Pumpkin town | Crosswell | Liberty | Pickens | Holly Springs | Central | Six Mile | Rocky Bottom |
|---------------------------|------------|--------|--------------|-----------|---------|---------|---------------|---------|----------|--------------|
| Dwelling 4% or 6% | 98 | 81 | 158 | 130 | 120 | 135 | 70 | 72.50 | 100 | 40 |
| Mobile Home 4% or 6% | 98 | 81 | 158 | 130 | 120 | 135 | 70 | 72.50 | 100 | 40 |
| Apartments (# of Units) | 98 | 81 | 158 | 155 | 120 | 60 | 70 | 35 | 100 | 25 |
| Saw Mill | 55 | 259 | | 181 | 150 | 150 | 160 | 100 | 100 | 100 |
| Chicken Farms | | 80 | | 101 | | | | | | |
| Commercial - per building | | | | | | | | | | |
| 0-1,000 s.f. | 150 | | | | | | | | | |
| 1,001-3,000 s.f. | 375 | | | | | | | | | |
| 0-3,000 s.f. | | 161 | 317 | 500 | | 135 | 80 | 50 | 110 | 50 |
| 3,001-6,000 s.f. | 750 | 653 | 227 | 1,000 | | 210 | 160 | 100 | 135 | 100 |
| 6,001-10,000 s.f. | 1050 | 653 | 362 | 1,000 | | 320 | 320 | 200 | 235 | 200 |
| 10,001-20,000 s.f. | 1500 | 1297 | 362 | 1,500 | | 430 | 480 | 300 | 335 | 300 |
| 20,001-30,000 s.f. | 1800 | 1297 | | 1,500 | | 540 | 640 | 400 | 435 | 400 |
| 30,001 + s.f. | 1500 | 1297 | | 1,500 | | 650 | 760 | 500 | 535 | 500 |

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

SECTION 16. A tax of so many mills as is necessary is hereby levied on all taxable property in the Shady Grove Fire District, Springs Fire District and Vineyards Fire District for respective fire district purposes for the fiscal year beginning July 1, 2017, and ending June 30, 2018, for the amounts and purposes hereinafter mentioned. The millage levy shall not exceed that number of mills necessary to raise the sums herein appropriated.

SECTION 17. Unexpended budgetary appropriations for capital expenditures in the General Fund existing at the close of fiscal year 2017 shall carry forward to the succeeding fiscal year 2018. 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 2017

Roy Costner, 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

| <u>WITH HOMESTEAD</u> | | <u>WITHOUT HOMESTEAD</u> | |
|-----------------------|--|--------------------------|--|
| \$ 100,000 | Appraised Property Value | \$ 100,000 | |
| <u>50,000</u> | Less Homestead Exemption | <u>0</u> | |
| 50,000 | Adjusted Appraised Property Value | 100,000 | |
| <u>.04</u> | Multiplied by the Legal Residence Assessment Ratio | <u>.04</u> | |
| 2,000 | Total Assessment | 4,000 | |
| | (Multiplied by the combined millage using the FY2016 adopted rate) | | |
| <u>.0682</u> | County millage rate * | <u>.0682</u> | |
| 136.40 | Total Property Tax Due for Pickens County | 272.80 | |
| | Less County Government Sales Tax Credit (before adjustment for | | |
| <u>(46.00)</u> | reassessment) x Appraised Value (.000920 x 100,000) | <u>(92.00)</u> | |
| \$ 90.40 | Tax Amount Due | \$ 180.80 | |

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



FINANCIAL POLICY

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

BUDGETING

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



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

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

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

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

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

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

REVENUES

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



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

EXPENDITURES

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



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

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

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

DEBT MANAGEMENT

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

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

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

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

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

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

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

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

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

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



RESERVES

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

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

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

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

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

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

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

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

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

ACCOUNTING AND FINANCIAL REPORTING

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

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



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



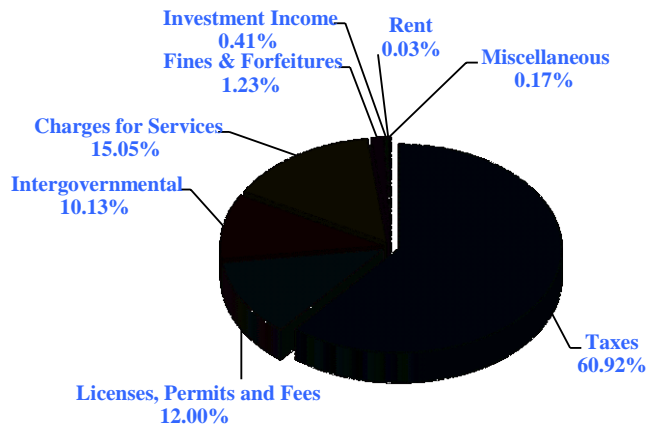
FINANCIAL SUMMARY

| | GOVERNMENTAL FUND TYPES | | | | | TOTAL FY 2018 | TOTAL FY 2017 |
|---|-------------------------|-------------------|---------------------|---------------------|----------------------|----------------------|--------------------|
| | GENERAL FUND | DEBT SERVICE | SPECIAL REVENUES | CAPITAL PROJECTS | ENTERPRISE FUNDS | | |
| REVENUES | | | | | | | |
| Taxes | \$ 27,341,132 | \$ 3,261,772 | \$ 6,273,558 | \$ - | \$ - | \$ 36,876,462 | \$ 35,118,785 |
| Licenses, Permits and Fees | 820,000 | - | 6,333,159 | - | - | 7,153,159 | 6,533,691 |
| Intergovernmental | 5,389,132 | - | 1,069,940 | - | 362,000 | 6,821,072 | 5,907,734 |
| Charges for Services | 6,684,782 | - | 123,500 | - | 2,363,831 | 9,172,113 | 8,498,169 |
| Fines & Forfeitures | 526,000 | - | 101,500 | - | - | 627,500 | 635,500 |
| Investment Income | 397,880 | - | 1,500 | - | - | 399,380 | 366,991 |
| Rent | 19,200 | - | - | - | - | 19,200 | 19,200 |
| Contributions | - | - | 12,000 | - | - | 12,000 | 32,000 |
| Miscellaneous | 89,400 | - | 19,700 | - | - | 109,100 | 84,600 |
| | <u>41,267,526</u> | <u>3,261,772</u> | <u>13,934,857</u> | <u>-</u> | <u>2,725,831</u> | <u>61,189,986</u> | <u>57,196,670</u> |
| EXPENDITURES | | | | | | | |
| General Government | 12,301,701 | - | - | - | - | 12,301,701 | 11,399,682 |
| Public Safety | 20,730,564 | - | 6,037,684 | - | - | 26,768,248 | 22,736,431 |
| Public Works | 5,588,482 | - | 1,877,977 | - | 1,665,213 | 9,131,672 | 9,144,629 |
| Health & Welfare | 644,085 | - | - | - | - | 644,085 | 921,947 |
| Culture & Recreation | 569,724 | - | 3,977,525 | - | - | 4,547,249 | 4,552,515 |
| Transportation | - | - | - | - | 623,866 | 623,866 | 732,157 |
| Economic Development | - | - | 418,644 | - | - | 418,644 | 402,887 |
| Intergovernmental | 413,813 | - | 1,507,600 | - | - | 1,921,413 | 1,786,507 |
| Other | 530,317 | - | - | - | - | 530,317 | 1,542,221 |
| Capital | 2,221,858 | - | 819,023 | - | 1,293,500 | 4,334,381 | 3,816,429 |
| Debt Service | | | | | | | |
| Principal | - | 2,833,720 | 354,938 | - | 148,778 | 3,337,436 | 3,305,711 |
| Interest & Fiscal Charges | - | 300,360 | 57,915 | - | 244,230 | 602,505 | 601,876 |
| | <u>43,000,544</u> | <u>3,134,080</u> | <u>15,051,306</u> | <u>-</u> | <u>3,975,587</u> | <u>65,161,517</u> | <u>60,942,992</u> |
| REVENUES OVER (UNDER) EXPENDITURES | (1,733,018) | 127,692 | (1,116,449) | - | (1,249,756) | (3,971,531) | (3,746,322) |
| OTHER FINANCING SOURCES (USES) | | | | | | | |
| Transfer In (Out) | (1,928,340) | (127,692) | 710,764 | - | 1,345,268 | - | - |
| Sale of Fixed Assets | 25,000 | - | - | - | - | 25,000 | 25,000 |
| Proceeds from Bond Issuance | 1,463,702 | - | - | - | - | 1,463,702 | 2,082,156 |
| Fund Balance/Equity | 2,172,656 | - | 405,685 | - | (95,512) | 2,482,829 | 1,639,166 |
| | <u>1,733,018</u> | <u>(127,692)</u> | <u>1,116,449</u> | <u>-</u> | <u>1,249,756</u> | <u>3,971,531</u> | <u>3,746,322</u> |
| REVENUES & OTHER SOURCES OVER EXPENDITURES | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Beginning Fund Balance: | <u>29,572,148</u> | <u>884,824</u> | <u>7,500,488</u> | <u>892,234</u> | <u>27,092,498</u> | <u>65,942,192</u> | |
| Ending Fund Balance, June 30 | <u>\$ 27,399,492</u> | <u>\$ 884,824</u> | <u>\$ 7,094,803</u> | <u>\$ 892,234</u> | <u>\$ 27,188,010</u> | <u>\$ 63,459,363</u> | |

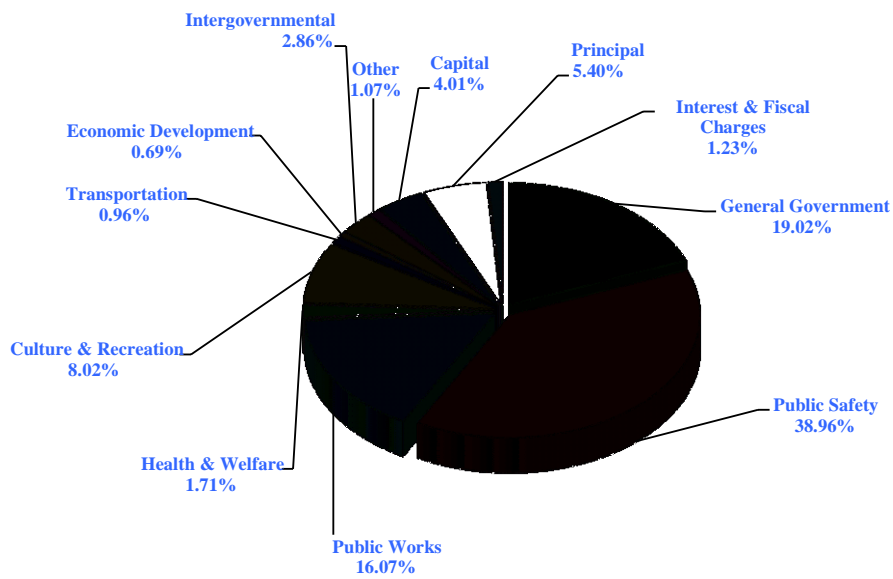


SUMMARY OF ALL FUNDS

REVENUES BY SOURCE



EXPENDITURES BY FUNCTION



| DEPARTMENT | FY 2018 BUDGET |
|--|---------------------|
| GENERAL GOVERNMENT | |
| Building Maintenance | |
| Zero Turn Mower (3) | \$ 12,000 |
| Information Systems | |
| Core Network Router | 79,078 |
| CISCO Voice Gateway Replacement | 53,848 |
| Vehicle Maintenance | |
| Large Vehicle Postlift | 15,300 |
| | \$ 160,226 |
| PUBLIC SAFETY | |
| Emergency Phone System | |
| CAD GIS NCIC System | 550,000 |
| Sheriff's Office | |
| SUV (1019) | 38,289 |
| SUV (1171) | 38,289 |
| SUV (1324) | 38,289 |
| SUV (1325) | 38,289 |
| SUV (1326) | 38,289 |
| SUV (1363) | 38,289 |
| SUV (1362) | 38,289 |
| SUV (1365) | 38,289 |
| SUV (1327) | 38,289 |
| SUV - New Position | 38,289 |
| SUV - New Position | 38,289 |
| SUV - New Position | 38,289 |
| SUV - New Position | 38,289 |
| SUV Replacement | 30,000 |
| Truck | 50,000 |
| Emergency Management | |
| Swiftwater Boats & Personal Protective Equipment | 47,000 |
| Mobile Generator with Light Tower | 60,482 |
| Emergency Medical Services | |
| Ambulances (M23) | 124,200 |
| Ambulances (M24) | 124,200 |
| Stryker Power Pro XT Stretchers (2) | 34,240 |
| Zoll X-Series Monitors (2) | 70,620 |
| | \$ 1,588,499 |
| PUBLIC WORKS | |
| Roads & Bridges | |
| SUV (1116) | 29,100 |
| Paladin Sweepster | 6,081 |
| Wacker Trench Roller | 34,989 |
| Diesel Welder 325 AMP | 10,695 |
| Arch Culvert for Camp Creek Road | 122,023 |
| Engineering | |
| Truck with Distance Meter (1041) | 32,820 |



| <u>DEPARTMENT</u> | <u>FY 2018 BUDGET</u> |
|---|----------------------------|
| PUBLIC WORKS, continued | |
| Solid Waste | |
| Stationary Waste Compactor | 19,224 |
| Road Tractor (807) | 129,380 |
| Glass Containers (2) | 13,754 |
| Grinder | 575,000 |
| Public Service Commission | |
| Aulma Control Valve at North WWTF | 8,000 |
| Heyward Gordon Sludge Pump | 9,000 |
| | <u>\$ 990,066</u> |
| HEALTH & WELFARE | |
| Animal Control | |
| Improvements for Adoption Facility | 15,000 |
| Fence & Gate for Animal Control Pound | 11,264 |
| 4' X 8' Pro Kennels (5) | 8,935 |
| Kennel Doors with Rotating Bowls | 26,082 |
| Adoption Trailer | 32,809 |
| Truck | 50,000 |
| | <u>\$ 144,090</u> |
| CULTURE & RECREATION | |
| Tourism | |
| Equipment for Performing Arts Center | 147,000 |
| SUV | 28,000 |
| | <u>\$ 175,000</u> |
| TRANSPORTATION | |
| Airport | |
| Construction of T Hangars & Box Hangars | 1,276,500 |
| | <u>\$ 1,276,500</u> |
| TOTAL CAPITAL EQUIPMENT | <u><u>\$ 4,334,381</u></u> |
| SOURCE OF REVENUE | |
| Proceeds from Bond Issuance | \$ 1,463,702 |
| Capital Replacement Funds | 758,156 |
| 911 Fund | 550,000 |
| Public Service Commission | 17,000 |
| Airport | 1,276,500 |
| Local Accommodation Fee | 147,000 |
| Road User Fee | 122,023 |
| TOTAL SOURCE OF REVENUE | <u><u>\$ 4,334,381</u></u> |



AUTHORIZED POSITIONS BY FUNCTION

| DEPARTMENT | FY 2014 BUDGET | FY 2015 BUDGET | FY 2016 BUDGET | FY 2017 BUDGET | FY 2018 BUDGET | 17/18 +/- |
|----------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|----------------------|
| GENERAL GOVERNMENT | | | | | | |
| Council | 7 | 7 | 7 | 7 | 7 | - |
| Attorney | - | - | - | 1 | 1 | - |
| Solicitor | 11 | 11 | 11 | 12 | 12 | - |
| Public Defender | 2 | 2 | 2 | 3 | 3 | - |
| Probate Court | 5 | 5 | 5 | 6 | 6 | - |
| Register of Deeds | 4 | 4 | 4 | 4 | 4 | - |
| Clerk of Court | 14 | 23 | 23 | 23 | 23 | - |
| Administrator | 2 | 2 | 3 | 3 | 3 | - |
| Purchasing | 2 | 2 | 2 | 2 | 2 | - |
| Finance | 6 | 6 | 6 | 6 | 6 | - |
| Building Maintenance | 17 | 18 | 19 | 22 | 21 | (1) |
| Human Resources | 2 | 2 | 2 | 2 | 2 | - |
| Delinquent Tax | 3 | 3 | 3 | 3 | 3 | - |
| Risk Manager | 1 | 1 | 1 | 1 | 1 | - |
| Treasurer | 6 | 6 | 6 | 6 | 6 | - |
| Auditor | 6 | 6 | 6 | 6 | 6 | - |
| Tax Assessor | 13 | 13 | 13 | 13 | 13 | - |
| GIS Mapping | 4 | 4 | 4 | 4 | 4 | - |
| Registration & Elections | 2 | 2 | 2 | 2 | 3 | 1 |
| 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 | 11 | 10 | (1) |
| | 133 | 143 | 145 | 154 | 153 | (1) |
| PUBLIC SAFETY | | | | | | |
| Building Codes | 5 | 5 | 6 | 6 | 6 | - |
| E-911 | 4 | 4 | 4 | 4 | 4 | - |
| Sheriff's Office | 141 | 141 | 141 | 150 | 164 | 14 |
| Victim Advocate | 2 | 2 | 2 | 2 | 2 | - |
| Emergency Management | 3 | 3 | 3 | 3 | 3 | - |
| Coroner | 1 | 2 | 2 | 2 | 2 | - |
| Prison | 15 | 14 | 14 | 14 | 14 | - |
| Emergency Medical Services | 90 | 90 | 100 | 102 | 102 | - |
| Fire Department | - | - | 1 | 1 | - | (1) |
| Vineyards Fire District | 17 | 19 | 19 | 17 | 17 | - |
| Dacusville Fire District | 6 | 6 | 6 | 6 | 6 | - |
| Springs Fire District | - | - | - | 4 | 5 | 1 |
| Crosswell Fire District | 14 | 14 | 14 | 14 | 14 | - |
| Six Mile Fire District | 1 | 4 | 4 | 4 | 4 | - |

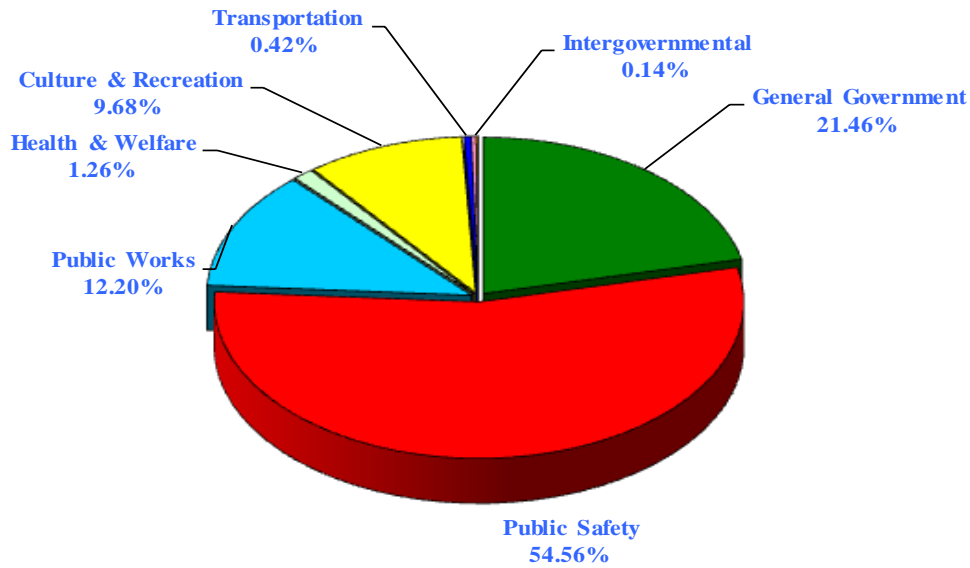


AUTHORIZED POSITIONS BY FUNCTION

| DEPARTMENT | FY 2014 BUDGET | FY 2015 BUDGET | FY 2016 BUDGET | FY 2017 BUDGET | FY 2018 BUDGET | 17/18 +/- |
|---------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|----------------------|
| PUBLIC SAFETY, continued | | | | | | |
| Pickens Fire District | 1 | 10 | 10 | 16 | 16 | - |
| Liberty Fire District | - | - | - | - | 16 | 16 |
| Shady Grove Fire Department | - | 10 | 10 | 13 | 13 | - |
| Pumpkintown Fire District | - | 1 | 1 | 1 | 1 | - |
| | 300 | 325 | 337 | 359 | 389 | 30 |
| PUBLIC WORKS | | | | | | |
| Roads & Bridges | 28 | 28 | 28 | 28 | 27 | (1) |
| Engineering | 1 | 1 | 1 | 1 | 1 | - |
| Solid Waste | 54 | 53 | 53 | 53 | 52 | (1) |
| Public Service Commission | 8 | 8 | 7 | 7 | 7 | - |
| | 91 | 90 | 89 | 89 | 87 | (2) |
| HEALTH & WELFARE | | | | | | |
| Storm Water | 2 | 2 | 3 | 3 | 3 | - |
| Animal Control | 7 | 7 | 7 | 7 | 3 | (4) |
| Veterans Affairs | 3 | 3 | 3 | 3 | 3 | - |
| | 12 | 12 | 13 | 13 | 9 | (4) |
| CULTURE & RECREATION | | | | | | |
| Museum | 5 | 4 | 4 | 3 | 3 | - |
| Hagood Mill | - | 1 | 1 | 2 | 2 | - |
| Tourism | 1 | 1 | 1 | 2 | 1 | (1) |
| Mile Creek Park | 9 | 9 | 9 | 4 | 4 | - |
| Dacusville Recreation | - | - | 0 | 1 | 1 | - |
| Library | 58 | 57 | 59 | 58 | 58 | - |
| | 73 | 72 | 74 | 70 | 69 | (1) |
| TRANSPORTATION | | | | | | |
| Airport | 3 | 3 | 3 | 3 | 3 | - |
| | 3 | 3 | 3 | 3 | 3 | - |
| ECONOMIC DEVELOPMENT | | | | | | |
| Pickens Alliance | 3 | 3 | 3 | 3 | 2 | (1) |
| | 3 | 3 | 3 | 3 | 2 | (1) |
| INTERGOVERNMENTAL | | | | | | |
| Legislative Delegation | 1 | 1 | 1 | 1 | 1 | - |
| | 1 | 1 | 1 | 1 | 1 | - |
| TOTAL EMPLOYEES | 616 | 649 | 665 | 692 | 713 | 21 |



POSITIONS BY FUNCTION



| FUNCTION | FY 2014 BUDGET | FY 2015 BUDGET | FY 2016 BUDGET | FY 2017 BUDGET | FY 2018 BUDGET | 17/18 +/- |
|----------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|----------------------|
| General Government | 133 | 143 | 145 | 154 | 153 | (1) |
| Public Safety | 300 | 325 | 337 | 359 | 389 | 30 |
| Public Works | 91 | 90 | 89 | 89 | 87 | (2) |
| Health & Welfare | 12 | 12 | 13 | 13 | 9 | (4) |
| Culture & Recreation | 73 | 72 | 74 | 70 | 69 | (1) |
| Transportation | 3 | 3 | 3 | 3 | 3 | - |
| Economic Development | 3 | 3 | 3 | 3 | 2 | (1) |
| Intergovernmental | 1 | 1 | 1 | 1 | 1 | - |
| | 616 | 649 | 665 | 692 | 713 | 21 |

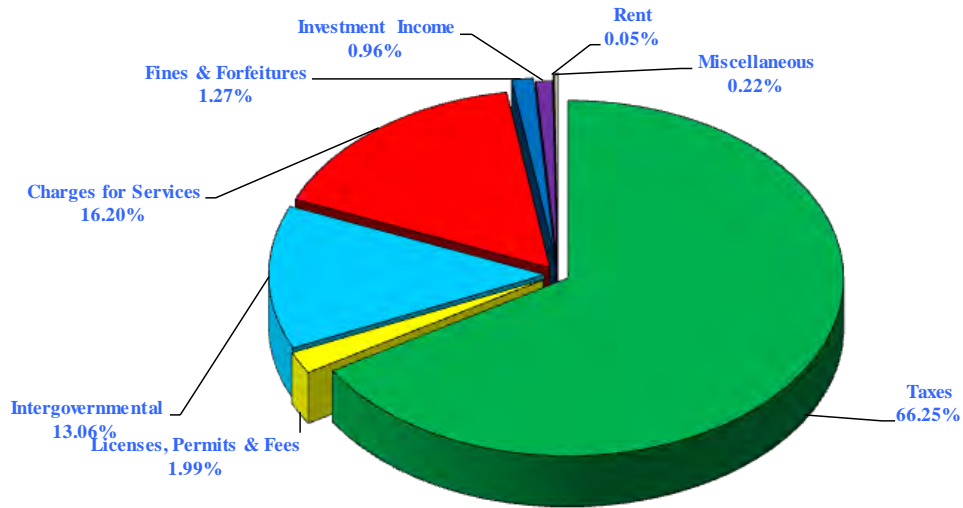


| GENERAL FUND | FY 2015 ACTUAL | FY 2016 ACTUAL | FY 2017 BUDGET | FY 2017 ESTIMATED | FY 2018 BUDGET |
|---|----------------------------|----------------------------|-------------------------|------------------------------|---------------------------|
| REVENUES | | | | | |
| Taxes | \$ 25,612,326 | \$ 27,435,673 | \$ 26,110,462 | \$ 27,480,627 | \$ 27,341,132 |
| Licenses, Permits & Fees | 816,241 | 839,004 | 805,000 | 881,000 | 820,000 |
| Intergovernmental | 5,022,855 | 5,050,836 | 5,257,221 | 5,454,221 | 5,389,132 |
| Charges for Services | 6,122,011 | 6,462,378 | 6,055,851 | 6,297,351 | 6,684,782 |
| Fines & Forfeitures | 508,816 | 501,787 | 526,500 | 400,200 | 526,000 |
| Investment Income | 254,243 | 416,250 | 365,491 | 454,885 | 397,880 |
| Rent | 19,450 | 20,310 | 19,200 | 19,200 | 19,200 |
| Contributions | 2,340 | 2,092 | - | - | - |
| Miscellaneous | 137,544 | 370,965 | 67,300 | 60,400 | 89,400 |
| | <u>38,495,826</u> | <u>41,099,295</u> | <u>39,207,025</u> | <u>41,047,884</u> | <u>41,267,526</u> |
| EXPENDITURES | | | | | |
| General Government | 10,540,489 | 11,013,149 | 11,399,682 | 11,729,682 | 12,301,701 |
| Public Safety | 16,499,263 | 17,071,313 | 17,655,908 | 17,828,131 | 20,730,564 |
| Public Works | 5,329,574 | 5,301,831 | 5,539,696 | 5,539,696 | 5,588,482 |
| Health & Welfare | 817,542 | 879,135 | 921,947 | 921,947 | 644,085 |
| Culture & Recreation | 418,633 | 484,080 | 585,272 | 585,272 | 569,724 |
| Economic Development | - | 97,763 | - | 2,000,000 | - |
| Intergovernmental | 394,080 | 388,563 | 557,172 | 557,172 | 413,813 |
| Other | 298,580 | 409,373 | 1,542,221 | 1,542,221 | 530,317 |
| Capital Outlay | 691,448 | 1,791,674 | 1,895,545 | 1,895,545 | 2,221,858 |
| | <u>34,989,609</u> | <u>37,436,881</u> | <u>40,097,443</u> | <u>42,599,666</u> | <u>43,000,544</u> |
| REVENUES OVER (UNDER) EXPENDITURES | <u>3,506,217</u> | <u>3,662,414</u> | <u>(890,418)</u> | <u>(1,551,782)</u> | <u>(1,733,018)</u> |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfer In (Out) | (1,026,027) | (1,053,685) | (992,288) | (4,296,288) | (1,928,340) |
| Sale of Fixed Assets | 246,231 | 25,524 | 25,000 | 25,000 | 25,000 |
| Proceeds of Bond Issuance | - | - | 1,482,156 | 1,482,156 | 1,463,702 |
| Budgeted Fund Balance | - | - | 375,550 | 375,550 | 2,172,656 |
| | <u>(779,796)</u> | <u>(1,028,161)</u> | <u>890,418</u> | <u>(2,413,582)</u> | <u>1,733,018</u> |
| REVENUES & OTHER FINANCING OVER (UNDER) EXPENDITURES | <u>\$ 2,726,421</u> | <u>\$ 2,634,253</u> | <u>\$ -</u> | <u>\$ (3,965,364)</u> | <u>\$ -</u> |
| Beginning Fund Balance: | <u>\$ 28,552,388</u> | <u>\$ 31,278,809</u> | <u>\$ 33,913,062</u> | <u>\$ 33,537,512</u> | <u>\$ 29,572,148</u> |
| Ending Fund Balance, June 30 | <u>\$ 31,278,809</u> | <u>\$ 33,913,062</u> | <u>\$ 33,537,512</u> | <u>\$ 29,572,148</u> | <u>\$ 27,399,492</u> |

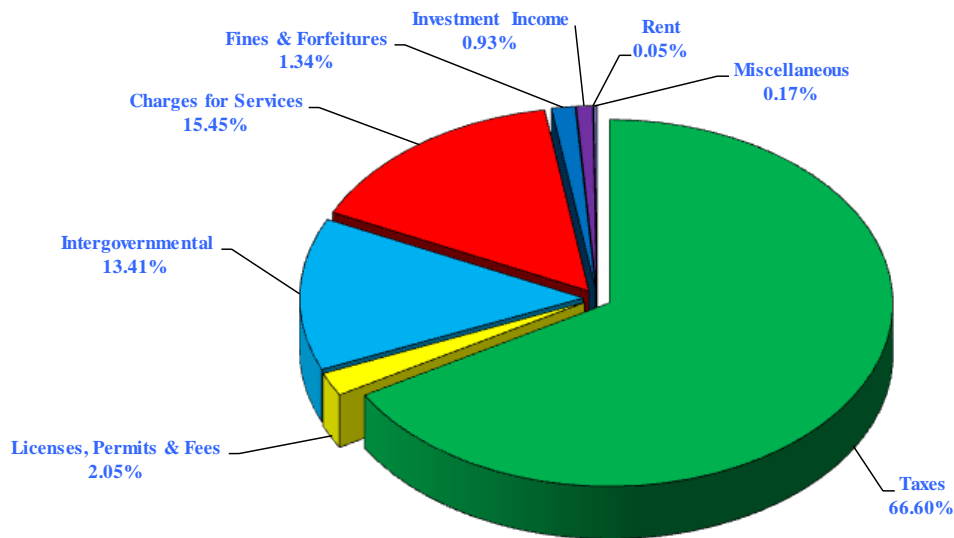


"WHERE THE MONEY COMES FROM"

FISCAL YEAR 2018



FISCAL YEAR 2017



| SOURCE OF REVENUE | FY 2015 ACTUAL | FY 2016 ACTUAL | FY 2017 BUDGET | FY 2017 ESTIMATED | FY 2018 BUDGET | % CHANGE 17-18 |
|-------------------------------------|-------------------|-------------------|-------------------|----------------------|-------------------|----------------------|
| TAXES | | | | | | |
| Taxes | \$ 25,344,255 | \$ 27,108,453 | \$ 25,836,522 | \$ 27,206,687 | \$ 27,017,192 | 4.6% |
| Merchant Inventory | 123,940 | 123,940 | 123,940 | 123,940 | 123,940 | 0.0% |
| F.I.L.O.T./ Motor Carrier | 144,131 | 203,280 | 150,000 | 150,000 | 200,000 | 33.3% |
| | 25,612,326 | 27,435,673 | 26,110,462 | 27,480,627 | 27,341,132 | 4.7% |
| LICENSES, PERMITS & FEES | | | | | | |
| Septic Tank Fees | 3,215 | 4,400 | 3,000 | 4,000 | 3,000 | 0.0% |
| Building Permits | 341,622 | 336,813 | 325,000 | 400,000 | 340,000 | 4.6% |
| Mobile Home Licenses | 26,843 | 33,285 | 27,000 | 27,000 | 27,000 | 0.0% |
| Cable TV Franchise | 444,561 | 464,506 | 450,000 | 450,000 | 450,000 | 0.0% |
| | 816,241 | 839,004 | 805,000 | 881,000 | 820,000 | 1.9% |
| INTERGOVERNMENTAL | | | | | | |
| State Aid to Subdivision | 4,431,705 | 4,421,055 | 4,620,962 | 4,620,962 | 4,393,418 | -4.9% |
| School Resource Officers | 144,000 | 144,000 | 144,000 | 176,000 | 416,000 | 188.9% |
| Tax Discount | 564 | 701 | 700 | 700 | 700 | 0.0% |
| State Comptroller General | 7,875 | 7,875 | 7,875 | 7,875 | 7,875 | 0.0% |
| State Election Commission | 11,340 | 10,500 | 10,500 | 10,500 | 10,500 | 0.0% |
| Election Reimbursement | 48,848 | 140,116 | 82,750 | 82,750 | 172,705 | 108.7% |
| Pollution Control Rebate | 7,060 | 1,400 | 5,000 | 1,000 | 2,500 | -50.0% |
| Litter Control Agreement | 19,133 | 14,576 | 17,500 | 17,500 | 17,500 | 0.0% |
| Veterans Affairs | 5,202 | 5,202 | 4,948 | 4,948 | 4,948 | 0.0% |
| Federal Financial Assistance | 66,167 | 6,485 | 60,000 | 120,000 | 60,000 | 0.0% |
| Sheriff Reimbursement | 18,362 | 19,146 | 20,000 | 20,000 | 20,000 | 0.0% |
| Grants - Other | 37,758 | 37,758 | 37,759 | 146,759 | 37,759 | 0.0% |
| Solicitors Reimbursement | 224,841 | 242,022 | 245,227 | 245,227 | 245,227 | 0.0% |
| | 5,022,855 | 5,050,836 | 5,257,221 | 5,454,221 | 5,389,132 | 2.5% |
| CHARGES FOR SERVICES | | | | | | |
| Delinquent Collection Cost | 216,083 | 193,148 | 200,000 | 200,000 | 200,000 | 0.0% |
| Planning Sales | 7,946 | 7,433 | 7,400 | 7,400 | 7,400 | 0.0% |
| Youth Court | 465 | 749 | 750 | 750 | 750 | 0.0% |
| Register of Deeds Fees | 658,278 | 847,793 | 600,000 | 800,000 | 800,000 | 33.3% |
| Judge of Probate Fees | 234,187 | 201,814 | 220,000 | 220,000 | 220,000 | 0.0% |
| Marriage Ceremony Fees | 4,825 | 4,025 | 4,500 | 4,500 | 4,500 | 0.0% |
| Special Assessments | 2,275 | 2,310 | 2,200 | 2,200 | - | -100.0% |
| Family Court Fees | 241,850 | 260,451 | 230,000 | 200,000 | 230,000 | 0.0% |
| Worthless Check | 4,223 | 2,747 | 2,400 | 2,400 | 2,400 | 0.0% |
| Sheriff Fees | 12,431 | 10,227 | 12,000 | 12,000 | 12,000 | 0.0% |
| Extra Duty Reimbursement | 95,608 | 72,151 | - | - | - | |

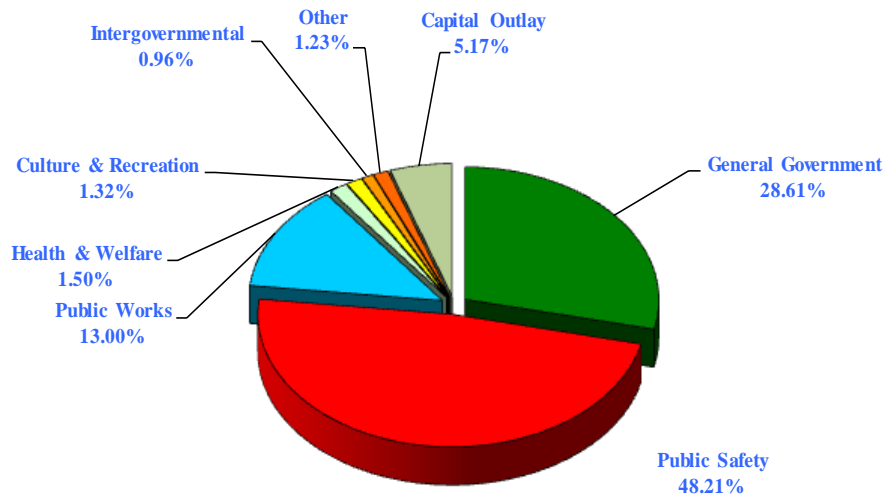


| SOURCE OF REVENUE | FY 2015 ACTUAL | FY 2016 ACTUAL | FY 2017 BUDGET | FY 2017 ESTIMATED | FY 2018 BUDGET | % CHANGE 17-18 |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| CHARGES FOR SERVICES, continued | | | | | | |
| E.M.S. Fees | \$ 3,216,807 | \$ 3,165,521 | \$ 3,275,000 | \$ 3,150,000 | \$ 3,581,558 | 9.4% |
| Landfill User Fees | 647,447 | 758,854 | 627,500 | 750,000 | 704,500 | 12.3% |
| Sale of Recyclables | 384,728 | 397,777 | 400,000 | 400,000 | 400,000 | 0.0% |
| Vehicle Maintenance Service | 7,407 | 8,249 | 8,000 | 8,000 | 8,000 | 0.0% |
| Storm Water | 29,217 | 84,679 | 71,000 | 85,000 | 76,000 | 7.0% |
| Commerce Park | 39,411 | 39,411 | 39,410 | 39,410 | 49,233 | 24.9% |
| Mile Creek Park | 183,227 | 234,484 | 200,000 | 225,000 | 240,000 | 20.0% |
| Sheriff Wrecker Fees | 175 | 200 | - | - | - | |
| Data Processing Fees | 109,845 | 115,690 | 111,691 | 146,691 | 116,441 | 4.3% |
| Sale of Materials & Supplies | 4,222 | 4,106 | 4,000 | 4,000 | 4,000 | 0.0% |
| Housing of Prisoners | 21,354 | 50,559 | 40,000 | 40,000 | 28,000 | -30.0% |
| | 6,122,011 | 6,462,378 | 6,055,851 | 6,297,351 | 6,684,782 | 10.4% |
| FINES & FORFEITURES | | | | | | |
| Magistrate Fines | 364,506 | 366,485 | 375,000 | 300,000 | 375,000 | 0.0% |
| Clerk of Court Fines | 143,126 | 134,479 | 150,000 | 100,000 | 150,000 | 0.0% |
| Restitution | 1,184 | 823 | 1,500 | 200 | 1,000 | 0.0% |
| | 508,816 | 501,787 | 526,500 | 400,200 | 526,000 | -0.1% |
| INVESTMENT INCOME | | | | | | |
| Interest on Investments | 200,655 | 366,793 | 310,606 | 400,000 | 347,998 | 12.0% |
| Interest on Fire Loans | 53,588 | 49,457 | 54,885 | 54,885 | 49,882 | -9.1% |
| | 254,243 | 416,250 | 365,491 | 454,885 | 397,880 | 8.9% |
| RENT | | | | | | |
| Rent from Property | 19,450 | 20,310 | 19,200 | 19,200 | 19,200 | 0.0% |
| | 19,450 | 20,310 | 19,200 | 19,200 | 19,200 | 0.0% |
| CONTRIBUTIONS | | | | | | |
| E.M.S. Donations | 340 | 92 | - | - | - | - |
| Donations | 2,000 | 2,000 | - | - | - | - |
| | 2,340 | 2,092 | - | - | - | - |
| MISCELLANEOUS | | | | | | |
| Returned Check Fee | 780 | 930 | 1,500 | 1,500 | 1,000 | -33.3% |
| Other Revenue | 27,619 | 211,711 | 20,000 | 20,000 | 20,000 | 0.0% |
| Pay Phone Commission | 26,732 | 30,436 | 28,800 | 28,800 | 28,800 | 0.0% |
| Vending Machine Commission | 12,279 | 6,521 | 11,000 | 3,600 | 3,600 | -67.3% |
| Insurance Reimbursement | 69,088 | 120,280 | 5,000 | 6,000 | 35,000 | 600.0% |
| F.O.I.A. Request | 1,046 | 1,087 | 1,000 | 500 | 1,000 | 0.0% |
| | 137,544 | 370,965 | 67,300 | 60,400 | 89,400 | 32.8% |
| TOTAL GENERAL FUND | \$ 38,495,826 | \$ 41,099,295 | \$ 39,207,025 | \$ 41,047,884 | \$ 41,267,526 | 5.3% |

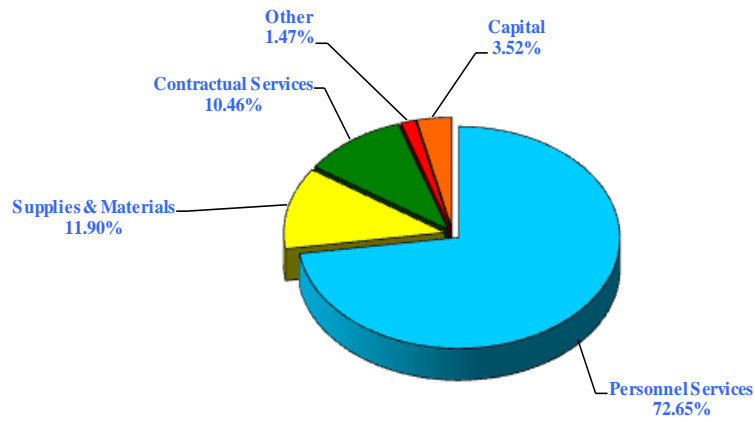


"WHERE THE MONEY GOES"

EXPENDITURES BY FUNCTION



EXPENDITURES BY CATEGORY



| DEPARTMENT | FY 2015 ACTUAL | FY 2016 ACTUAL | FY 2017 BUDGET | FY 2017 ESTIMATED | FY 2018 BUDGET | % CHANGE 17-18 |
|----------------------------|-------------------|-------------------|-------------------|----------------------|-------------------|----------------------|
| GENERAL GOVERNMENT | | | | | | |
| Council | \$ 208,003 | \$ 236,292 | \$ 218,004 | \$ 218,004 | \$ 231,040 | 6.0% |
| Attorney | 138,033 | 344,369 | 198,689 | 298,689 | 198,031 | -0.3% |
| State Solicitor | 794,157 | 830,136 | 953,611 | 953,611 | 1,018,405 | 6.8% |
| Public Defender | 91,220 | 100,353 | 183,805 | 183,805 | 215,433 | 17.2% |
| Probate Court | 305,096 | 308,163 | 336,638 | 336,638 | 369,908 | 9.9% |
| Register of Deeds | 306,515 | 269,699 | 292,521 | 292,521 | 300,967 | 2.9% |
| Clerk of Court | 650,940 | 670,486 | 678,079 | 678,079 | 769,713 | 13.5% |
| Administrator | 358,490 | 223,479 | 398,955 | 398,955 | 383,417 | -3.9% |
| Purchasing | 60,257 | 63,192 | 65,544 | 65,544 | 85,619 | 30.6% |
| Finance | 491,408 | 504,515 | 521,429 | 521,429 | 548,284 | 5.2% |
| Building Maintenance | 1,983,258 | 2,173,854 | 2,097,411 | 2,327,411 | 2,335,511 | 11.4% |
| Human Resources | 156,148 | 178,484 | 176,162 | 176,162 | 199,236 | 13.1% |
| Delinquent Tax | 331,933 | 340,421 | 282,256 | 282,256 | 299,396 | 6.1% |
| Risk Manager | 50,045 | 54,100 | 52,693 | 52,693 | 88,804 | 68.5% |
| Circuit Judge * | 8,268 | 582 | 3,925 | 3,925 | 825 | -79.0% |
| Treasurer | 466,331 | 485,431 | 478,939 | 478,939 | 501,936 | 4.8% |
| Auditor | 333,030 | 348,869 | 360,929 | 360,929 | 418,759 | 16.0% |
| Tax Assessor | 747,103 | 760,391 | 765,198 | 765,198 | 855,290 | 11.8% |
| Board of Appeals * | 3,880 | 800 | 4,000 | 4,000 | 4,000 | 0.0% |
| GIS Mapping | 324,775 | 314,965 | 332,366 | 332,366 | 388,418 | 16.9% |
| Registration & Elections | 295,781 | 343,933 | 302,300 | 302,300 | 399,374 | 32.1% |
| Planning Commission | 166,619 | 189,014 | 203,634 | 203,634 | 223,450 | 9.7% |
| Information Systems | 1,067,800 | 1,026,209 | 1,105,155 | 1,105,155 | 1,095,662 | -0.9% |
| Magistrate Court | 624,297 | 619,849 | 656,572 | 656,572 | 673,316 | 2.6% |
| Vehicle Maintenance | 548,657 | 595,689 | 702,867 | 702,867 | 683,907 | -2.7% |
| Public Relations | 28,445 | 29,874 | 28,000 | 28,000 | 13,000 | -53.6% |
| | 10,540,489 | 11,013,149 | 11,399,682 | 11,729,682 | 12,301,701 | 7.9% |
| PUBLIC SAFETY | | | | | | |
| Building Codes | 277,955 | 362,249 | 465,426 | 465,426 | 416,256 | -10.6% |
| Sheriff's Office | 9,565,961 | 9,727,842 | 10,043,873 | 10,166,096 | 12,359,890 | 23.1% |
| Emergency Management | 323,344 | 388,276 | 370,151 | 370,151 | 385,006 | 4.0% |
| Coroner | 242,528 | 247,607 | 252,479 | 252,479 | 293,174 | 16.1% |
| Prison | 1,167,056 | 1,215,076 | 1,225,167 | 1,225,167 | 1,266,837 | 3.4% |
| Emergency Medical Services | 4,902,761 | 5,127,601 | 5,217,898 | 5,267,898 | 6,007,361 | 15.1% |
| Fire Department | 2,019 | 2,662 | 80,914 | 80,914 | 2,040 | -97.5% |
| County Radio System * | 17,639 | - | - | - | - | |
| | 16,499,263 | 17,071,313 | 17,655,908 | 17,828,131 | 20,730,564 | 17.4% |
| PUBLIC WORKS | | | | | | |
| Roads & Bridges | 2,242,807 | 2,025,936 | 2,334,259 | 2,334,259 | 2,245,556 | -3.8% |
| Engineering | 104,325 | 107,413 | 110,570 | 110,570 | 140,618 | 27.2% |
| Solid Waste | 2,982,442 | 3,168,482 | 3,094,867 | 3,094,867 | 3,202,308 | 3.5% |
| | 5,329,574 | 5,301,831 | 5,539,696 | 5,539,696 | 5,588,482 | 0.9% |

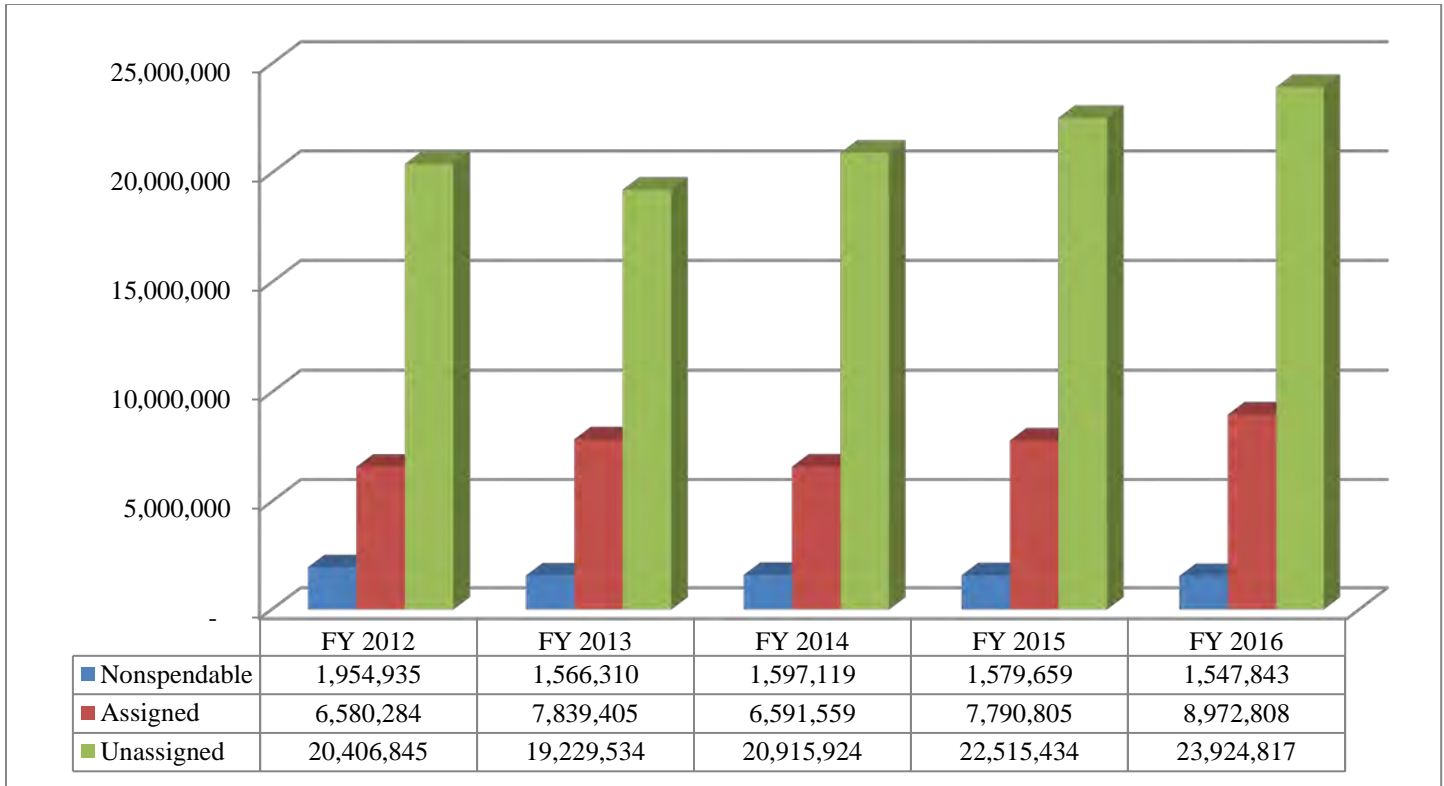


| DEPARTMENT | FY 2015 ACTUAL | FY 2016 ACTUAL | FY 2017 BUDGET | FY 2017 ESTIMATED | FY 2018 BUDGET | CHANGE 17-18 |
|-----------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------|
| HEALTH & WELFARE | | | | | | |
| Storm Water | \$ 175,203 | \$ 230,925 | \$ 234,157 | \$ 234,157 | \$ 253,224 | 8.1% |
| Health Department * | 28,479 | 24,530 | 43,685 | 43,685 | 27,843 | -36.3% |
| Animal Control | 404,368 | 404,430 | 440,811 | 440,811 | 233,413 | -47.0% |
| Humane Society * | 70,000 | 70,000 | 70,000 | 70,000 | - | -100.0% |
| Veterans Affairs | 107,492 | 117,250 | 108,294 | 108,294 | 129,605 | 19.7% |
| Pickens Meals on Wheels | 12,000 | 12,000 | 5,000 | 5,000 | - | -100.0% |
| Samaritan Health Clinic | 20,000 | 20,000 | 20,000 | 20,000 | - | -100.0% |
| | 817,542 | 879,135 | 921,947 | 921,947 | 644,085 | -30.1% |
| CULTURE & RECREATION | | | | | | |
| Cultural Commission | 209,422 | 167,770 | 137,462 | 137,462 | 148,147 | 7.8% |
| Hagood Mill | 22,459 | 75,770 | 92,663 | 92,663 | 106,748 | 15.2% |
| Tourism | - | - | 59,112 | 59,112 | - | |
| Mile Creek Park | 186,752 | 240,540 | 296,035 | 296,035 | 314,829 | 6.3% |
| | 418,633 | 484,080 | 585,272 | 585,272 | 569,724 | -2.7% |
| ECONOMIC DEVELOPMENT | | | | | | |
| Economic Development | - | 97,763 | - | 2,000,000 | - | - |
| | - | 97,763 | - | 2,000,000 | - | - |
| INTERGOVERNMENTAL | | | | | | |
| Legislative Delegation | 19,027 | 19,186 | 21,535 | 21,535 | 23,134 | 7.4% |
| Social Services * | 54,619 | 51,555 | 57,212 | 57,212 | 56,812 | -0.7% |
| Medical Indigent * | 197,571 | 195,531 | 200,000 | 200,000 | 200,000 | 0.0% |
| Appalachian COG * | 45,593 | 45,593 | 50,939 | 50,939 | 56,285 | 10.5% |
| Clemson Extension * | 74,270 | 73,698 | 74,486 | 74,486 | 74,582 | 0.1% |
| Soil & Water Conservation * | 3,000 | 3,000 | 153,000 | 153,000 | 3,000 | -98.0% |
| | 394,080 | 388,563 | 557,172 | 557,172 | 413,813 | -25.7% |
| OTHER | | | | | | |
| Contingency * | 120,549 | 225,135 | 1,320,212 | 1,320,212 | 295,020 | -77.7% |
| South Carolina Association Dues * | 19,025 | 19,025 | 19,025 | 19,025 | 19,025 | 0.0% |
| Bank Charges | 30,387 | 26,707 | 40,000 | 40,000 | 30,000 | -25.0% |
| Fringe Benefits * | - | - | 7,500 | 7,500 | 7,500 | 0.0% |
| Retiree Health Insurance | 128,619 | 138,506 | 155,484 | 155,484 | 178,772 | 15.0% |
| | 298,580 | 409,373 | 1,542,221 | 1,542,221 | 530,317 | -65.6% |
| CAPITAL | | | | | | |
| Departmental Capital | 691,448 | 1,814,744 | 1,895,545 | 1,895,545 | 2,221,858 | 17.2% |
| | 691,448 | 1,814,744 | 1,895,545 | 1,895,545 | 2,221,858 | 17.2% |
| TOTAL GENERAL FUND | \$ 34,989,609 | \$ 37,459,951 | \$ 40,097,443 | \$ 42,599,666 | \$ 43,000,544 | 7.2% |

* Non-Departmental



General Fund – Fund Balance Past 5 Years



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

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

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

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

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

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

Unassigned – All amounts not included in other spendable classifications.



Council

Mission

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

Expenditures by Line Item

| ORG | OBJ | DESCRIPTION | FY 2016 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|------------------|------|-------------------------------|-------------------|--------------------|---------------------|------------------|
| 01111 | 4010 | SALARIES & WAGES | \$ 133,078 | \$ 118,478 | \$ 131,986 | \$ 13,508 |
| 01111 | 4012 | FICA | 9,225 | 8,238 | 9,677 | 1,439 |
| 01111 | 4013 | WORKER'S COMPENSATION | 663 | 356 | 402 | 46 |
| 01111 | 4014 | RETIREMENT | 14,564 | 13,109 | 18,215 | 5,106 |
| 01111 | 4015 | HEALTH INSURANCE | 53,611 | 57,518 | 46,249 | (11,269) |
| 01111 | 4016 | DENTAL INSURANCE | 1,898 | 1,536 | 1,676 | 140 |
| 01111 | 4017 | LIFE INSURANCE | 106 | 84 | 84 | - |
| 01111 | 4100 | OFFICE SUPPLIES | 1,206 | 1,200 | 1,200 | - |
| 01111 | 4110 | POSTAGE | 459 | 400 | 539 | 139 |
| 01111 | 4130 | BATTERIES | 21 | - | 25 | 25 |
| 01111 | 4140 | DUES & SUBSCRIPTIONS | 50 | 50 | 50 | - |
| 01111 | 4150 | TRAVEL EXPENSE | 478 | 3,500 | 3,500 | - |
| 01111 | 4211 | LONG DISTANCE | 26 | 80 | 50 | (30) |
| 01111 | 4215 | CELLULAR TELEPHONE | 2,625 | 2,520 | 4,685 | 2,165 |
| 01111 | 4266 | EQUIPMENT CONTRACT | - | 800 | 800 | - |
| 01111 | 4400 | FOOD | 3,557 | 3,000 | 4,100 | 1,100 |
| 01111 | 4622 | TORT INSURANCE | 1,587 | 1,635 | 1,802 | 167 |
| 01111 | 4640 | TRAINING | 9,443 | - | - | - |
| 01111 | 4650 | CONSULTING & CONTRACTUAL | 835 | 3,000 | 3,000 | - |
| 01111 | 4710 | SPECIAL DEPARTMENTAL SUPPLIES | 1,256 | 2,500 | 3,000 | 500 |
| 01111 | 4820 | OFFICE FURNITURE & EQUIP | 1,602 | - | - | - |
| Sub Total | | | \$ 236,291 | \$ 218,004 | \$ 231,040 | \$ 13,036 |

FY 17-18 Budget Highlights

Implementation of the Compensation Study

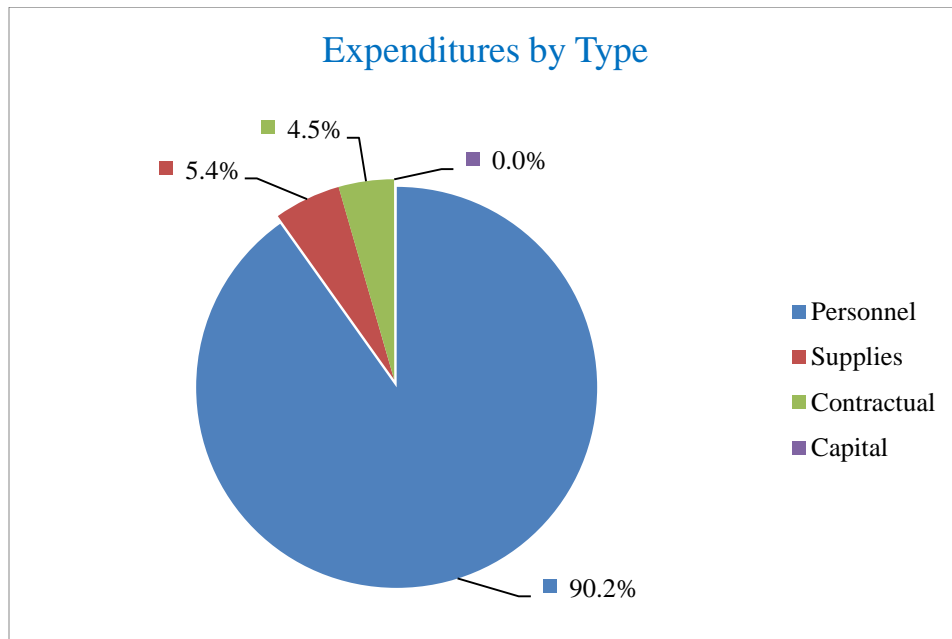


Council

Budget Summary – Type, Personnel Count & Type Chart

| DESCRIPTION | FY 15-16 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|------------------|--------------------|--------------------|---------------------|------------------|
| PERSONNEL | \$ 213,147 | \$ 199,319 | \$ 208,289 | \$ 8,970 |
| SUPPLIES | 8,628 | 10,650 | 12,414 | 1,764 |
| CONTRACTUAL | 14,516 | 8,035 | 10,337 | 2,302 |
| CAPITAL | - | - | - | - |
| Sub Total | \$ 236,291 | \$ 218,004 | \$ 231,040 | \$ 13,036 |

| DESCRIPTION | FY 15-16 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | COUNT CHANGE |
|------------------|--------------------|--------------------|---------------------|-----------------|
| FULL TIME | 7 | 7 | 7 | 0 |
| PART TIME | 0 | 0 | 0 | 0 |
| Sub Total | 7 | 7 | 7 | 0 |



Attorney

Mission

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

Expenditures by Line Item

| ORG | OBJ | DESCRIPTION | FY 2016 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|------------------|------|--------------------------|-------------------|--------------------|---------------------|------------------|
| 01113 | 4010 | SALARIES & WAGES | \$ - | \$ 115,000 | \$ 120,000 | \$ 5,000 |
| 01113 | 4012 | FICA | - | 8,798 | 9,180 | 382 |
| 01113 | 4013 | WORKER'S COMPENSATION | - | 345 | 360 | 15 |
| 01113 | 4014 | RETIREMENT | - | 12,719 | 16,272 | 3,553 |
| 01113 | 4015 | HEALTH INSURANCE | 19,010 | 11,436 | - | (11,436) |
| 01113 | 4016 | DENTAL INSURANCE | 1,481 | 372 | - | (372) |
| 01113 | 4017 | LIFE INSURANCE | - | 19 | 12 | (7) |
| 01113 | 4100 | OFFICE SUPPLIES | - | - | 20 | 20 |
| 01113 | 4140 | DUES & SUBSCRIPTIONS | - | - | 505 | 505 |
| 01113 | 4215 | CELLULAR TELEPHONE | - | - | 420 | 420 |
| 01113 | 4622 | TORT INSURANCE | - | - | 1,262 | 1,262 |
| 01113 | 4650 | CONSULTING & CONTRACTUAL | 323,878 | 50,000 | 50,000 | - |
| Sub Total | | | \$ 344,369 | \$ 198,689 | \$ 198,031 | \$ (658) |

FY 17-18 Budget Highlights

No significant changes for the FY 2018 budget.

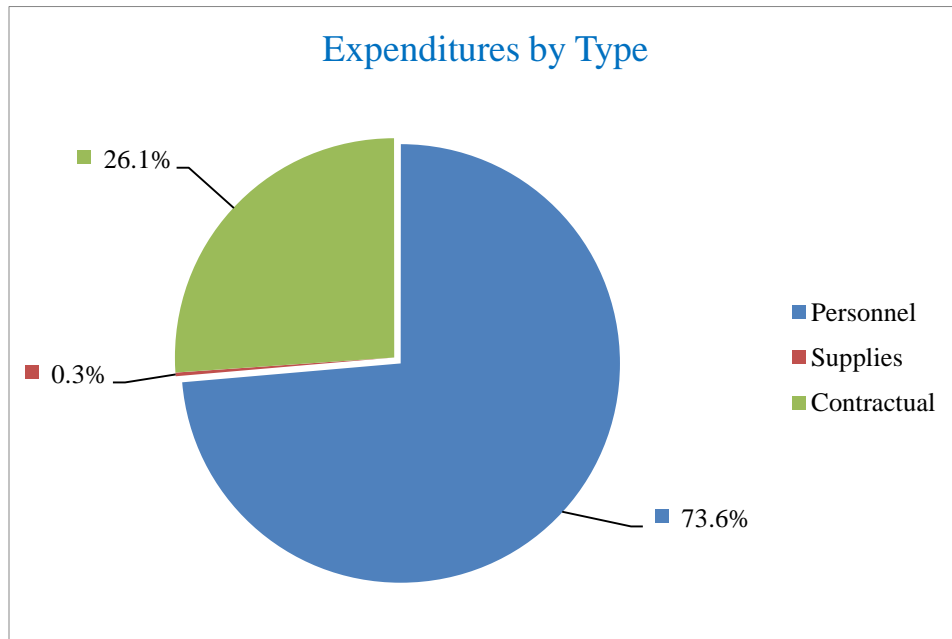


Attorney

Budget Summary – Type, Personnel Count & Type Chart

| DESCRIPTION | FY 15-16 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|------------------|--------------------|--------------------|---------------------|------------------|
| PERSONNEL | \$ 20,491 | \$ 148,689 | \$ 145,824 | \$ (2,865) |
| SUPPLIES | - | - | 525 | 525 |
| CONTRACTUAL | 323,878 | 50,000 | 51,682 | 1,682 |
| Sub Total | \$ 344,369 | \$ 198,689 | \$ 198,031 | \$ (658) |

| DESCRIPTION | FY 15-16 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | COUNT CHANGE |
|------------------|--------------------|--------------------|---------------------|-----------------|
| FULL TIME | 0 | 1 | 1 | 0 |
| PART TIME | 0 | 0 | 0 | 0 |
| Sub Total | 0 | 1 | 1 | 0 |



State Solicitor

Mission

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

Expenditures by Line Item

| ORG | OBJ | DESCRIPTION | FY 2016 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|------------------|------|--------------------------|-------------------|--------------------|---------------------|------------------|
| 01123 | 4010 | SALARIES & WAGES | \$ 578,058 | \$ 655,463 | \$ 699,506 | \$ 44,043 |
| 01123 | 4012 | FICA | 41,650 | 47,412 | 51,850 | 4,438 |
| 01123 | 4013 | WORKER'S COMPENSATION | 1,734 | 1,972 | 2,103 | 131 |
| 01123 | 4014 | RETIREMENT | 67,200 | 76,033 | 98,425 | 22,392 |
| 01123 | 4015 | HEALTH INSURANCE | 112,687 | 141,981 | 132,347 | (9,634) |
| 01123 | 4016 | DENTAL INSURANCE | 4,356 | 4,596 | 5,028 | 432 |
| 01123 | 4017 | LIFE INSURANCE | 161 | 151 | 144 | (7) |
| 01123 | 4070 | EMPLOYEE BENEFITS | 700 | - | 550 | 550 |
| 01123 | 4100 | OFFICE SUPPLIES | 5,417 | 7,000 | 8,200 | 1,200 |
| 01123 | 4110 | POSTAGE | 7,129 | 6,800 | 6,800 | - |
| 01123 | 4140 | DUES & SUBSCRIPTIONS | 180 | 185 | 185 | - |
| 01123 | 4150 | TRAVEL EXPENSE | - | - | 400 | 400 |
| 01123 | 4170 | FUEL & OIL | - | 100 | - | (100) |
| 01123 | 4210 | TELEPHONE | 2,139 | 2,232 | 2,232 | - |
| 01123 | 4211 | LONG DISTANCE | 217 | 300 | 275 | (25) |
| 01123 | 4262 | COPIER CONTRACT | 1,101 | 1,100 | 1,100 | - |
| 01123 | 4290 | REPAIRS TO VEHICLES | - | 300 | - | (300) |
| 01123 | 4400 | FOOD | 139 | 200 | 200 | - |
| 01123 | 4621 | PROPERTY INSURANCE | 380 | 391 | - | (391) |
| 01123 | 4622 | TORT INSURANCE | 6,694 | 6,895 | 8,560 | 1,665 |
| 01123 | 4650 | CONSULTING & CONTRACTUAL | 192 | 500 | 500 | - |
| Sub Total | | | \$ 830,136 | \$ 953,611 | \$ 1,018,405 | \$ 64,794 |

FY 17-18 Budget Highlights

Implementation of the Compensation Study

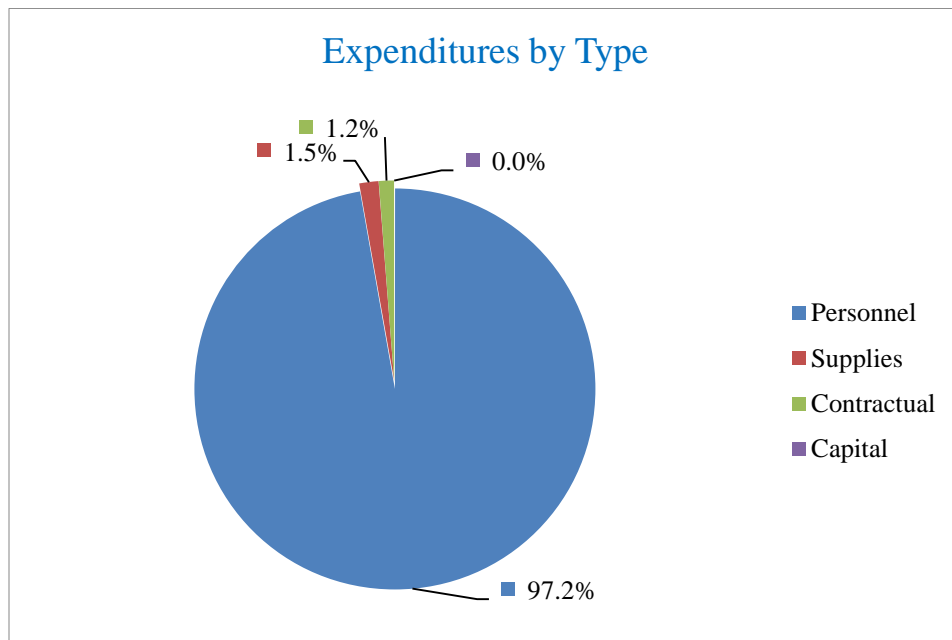


State Solicitor

Budget Summary – Type, Personnel Count & Type Chart

| DESCRIPTION | FY 15-16 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|------------------|--------------------|--------------------|---------------------|------------------|
| PERSONNEL | \$ 806,546 | \$ 927,608 | \$ 989,953 | \$ 62,345 |
| SUPPLIES | 12,866 | 14,585 | 15,785 | 1,200 |
| CONTRACTUAL | 10,724 | 11,418 | 12,667 | 1,249 |
| CAPITAL | - | - | - | - |
| Sub Total | \$ 830,136 | \$ 953,611 | \$ 1,018,405 | \$ 64,794 |

| DESCRIPTION | FY 15-16 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | COUNT CHANGE |
|------------------|--------------------|--------------------|---------------------|-----------------|
| FULL TIME | 11 | 12 | 12 | 0 |
| PART TIME | 0 | 0 | 0 | 0 |
| Sub Total | 11 | 12 | 12 | 0 |



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 2016 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|------------------|------|--------------------------|-------------------|--------------------|---------------------|------------------|
| 01124 | 4010 | SALARIES & WAGES | \$ 65,398 | \$ 124,389 | \$ 152,216 | \$ 27,827 |
| 01124 | 4012 | FICA | 4,653 | 9,244 | 11,426 | 2,182 |
| 01124 | 4013 | WORKER'S COMPENSATION | 196 | 375 | 458 | 83 |
| 01124 | 4014 | RETIREMENT | 7,189 | 13,758 | 20,642 | 6,884 |
| 01124 | 4015 | HEALTH INSURANCE | 16,422 | 29,817 | 21,082 | (8,735) |
| 01124 | 4016 | DENTAL INSURANCE | 814 | 1,140 | 1,257 | 117 |
| 01124 | 4017 | LIFE INSURANCE | 30 | 43 | 36 | (7) |
| 01124 | 4070 | EMPLOYEE BENEFITS | - | 250 | - | (250) |
| 01124 | 4100 | OFFICE SUPPLIES | 1,995 | 1,700 | 2,500 | 800 |
| 01124 | 4110 | POSTAGE | 798 | 800 | 800 | - |
| 01124 | 4210 | TELEPHONE | 306 | 324 | 324 | - |
| 01124 | 4211 | LONG DISTANCE | 36 | 75 | 50 | (25) |
| 01124 | 4262 | COPIER CONTRACT | 488 | 450 | 450 | - |
| 01124 | 4622 | TORT INSURANCE | 816 | 840 | 1,792 | 952 |
| 01124 | 4810 | COMPUTER EQUIPMENT | 1,211 | 600 | - | (600) |
| 01124 | 4820 | OFFICE FURNITURE & EQUIP | - | - | 2,400 | 2,400 |
| Sub Total | | | \$ 100,354 | \$ 183,805 | \$ 215,433 | \$ 31,628 |

FY 17-18 Budget Highlights

Implementation of the Compensation Study

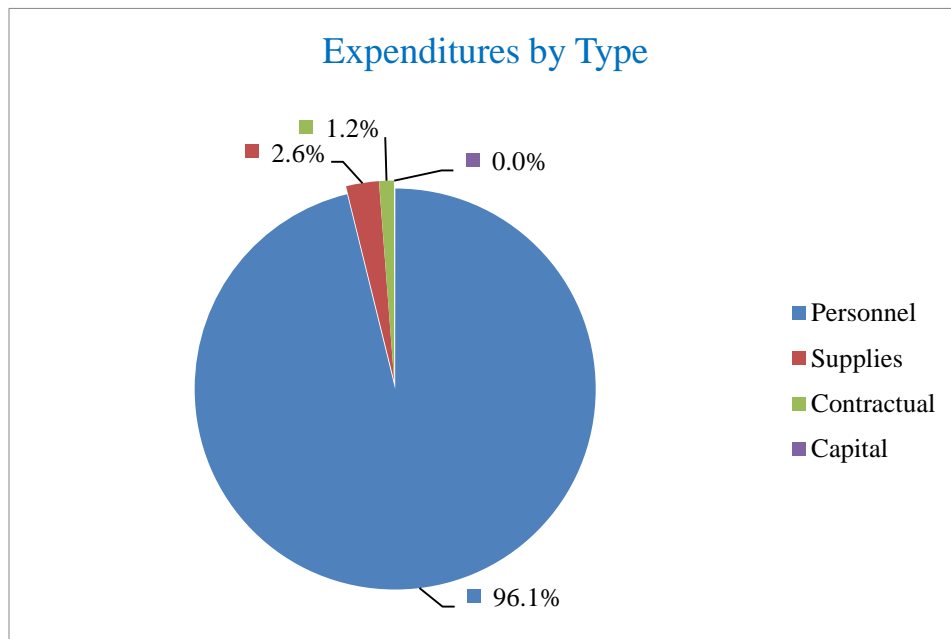


Public Defender

Budget Summary – Type, Personnel Count & Type Chart

| DESCRIPTION | FY 15-16 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|------------------|--------------------|--------------------|---------------------|------------------|
| PERSONNEL | \$ 94,702 | \$ 179,016 | \$ 207,117 | \$ 28,101 |
| SUPPLIES | 4,005 | 3,100 | 5,700 | 2,600 |
| CONTRACTUAL | 1,647 | 1,689 | 2,616 | 927 |
| CAPITAL | - | - | - | - |
| Sub Total | \$ 100,354 | \$ 183,805 | \$ 215,433 | \$ 31,628 |

| DESCRIPTION | FY 15-16 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | COUNT CHANGE |
|------------------|--------------------|--------------------|---------------------|-----------------|
| FULL TIME | 2 | 3 | 3 | 0 |
| PART TIME | 0 | 0 | 0 | 0 |
| Sub Total | 2 | 3 | 3 | 0 |



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 2016 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|------------------|------|--------------------------|-------------------|--------------------|---------------------|------------------|
| 01127 | 4010 | SALARIES & WAGES | \$ 202,346 | \$ 220,663 | \$ 243,691 | \$ 23,028 |
| 01127 | 4011 | SUPPLEMENTAL PAY | 1,575 | 1,575 | 1,575 | - |
| 01127 | 4012 | FICA | 14,739 | 16,082 | 17,820 | 1,738 |
| 01127 | 4013 | WORKER'S COMPENSATION | 609 | 2,187 | 735 | (1,452) |
| 01127 | 4014 | RETIREMENT | 22,517 | 23,143 | 33,154 | 10,011 |
| 01127 | 4015 | HEALTH INSURANCE | 50,272 | 55,900 | 56,002 | 102 |
| 01127 | 4016 | DENTAL INSURANCE | 2,034 | 1,920 | 2,095 | 175 |
| 01127 | 4017 | LIFE INSURANCE | 76 | 60 | 60 | - |
| 01127 | 4020 | OVERTIME | 604 | 750 | 800 | 50 |
| 01127 | 4070 | EMPLOYEE BENEFITS | - | 300 | - | (300) |
| 01127 | 4100 | OFFICE SUPPLIES | 3,487 | 4,151 | 4,472 | 321 |
| 01127 | 4110 | POSTAGE | 2,019 | 2,300 | 2,300 | - |
| 01127 | 4140 | DUES & SUBSCRIPTIONS | 665 | 683 | 683 | - |
| 01127 | 4150 | TRAVEL EXPENSE | 328 | 400 | 400 | - |
| 01127 | 4211 | LONG DISTANCE | 13 | 20 | 20 | - |
| 01127 | 4262 | COPIER CONTRACT | 678 | 625 | 700 | 75 |
| 01127 | 4265 | SOFTWARE CONTRACT | - | 1,068 | 1,068 | - |
| 01127 | 4270 | REPAIRS TO EQUIPMENT | - | 200 | 200 | - |
| 01127 | 4622 | TORT INSURANCE | 2,441 | 2,514 | 3,033 | 519 |
| 01127 | 4640 | TRAINING | 3,315 | - | - | - |
| 01127 | 4810 | COMPUTER EQUIPMENT | 306 | - | 1,100 | 1,100 |
| 01127 | 4820 | OFFICE FURNITURE & EQUIP | 140 | 2,100 | - | (2,100) |
| Sub Total | | | \$ 308,162 | \$ 336,641 | \$ 369,908 | \$ 33,267 |

FY 17-18 Budget Highlights

Implementation of the Compensation Study

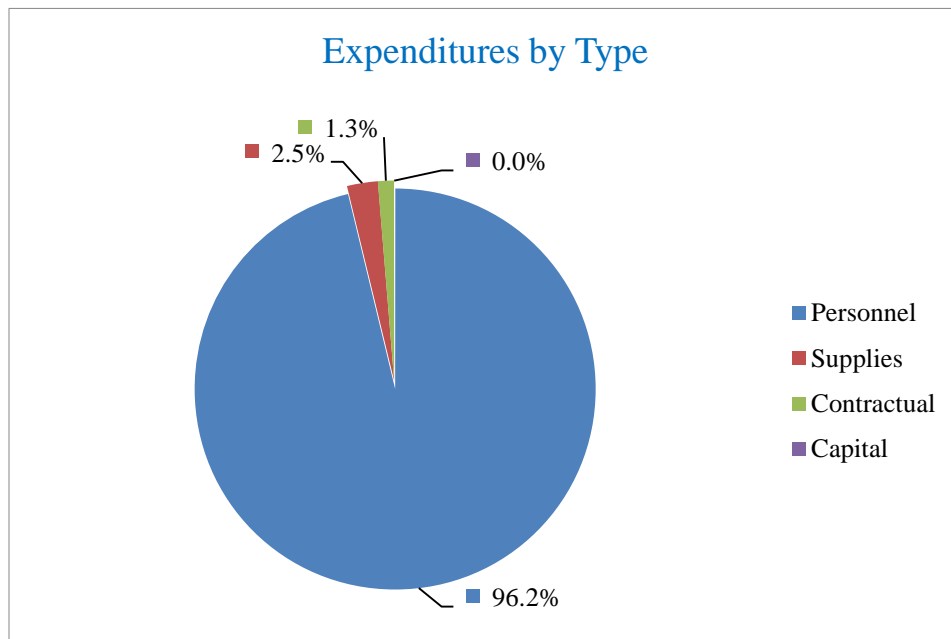


Probate Court

Budget Summary – Type, Personnel Count & Type Chart

| DESCRIPTION | FY 15-16 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|------------------|--------------------|--------------------|---------------------|------------------|
| PERSONNEL | \$ 294,772 | \$ 322,580 | \$ 355,932 | \$ 33,352 |
| SUPPLIES | 6,944 | 9,834 | 9,155 | (679) |
| CONTRACTUAL | 6,447 | 4,227 | 4,821 | 594 |
| CAPITAL | - | - | - | - |
| Sub Total | \$ 308,163 | \$ 336,641 | \$ 369,908 | \$ 33,267 |

| DESCRIPTION | FY 15-16 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | COUNT CHANGE |
|------------------|--------------------|--------------------|---------------------|-----------------|
| FULL TIME | 5 | 5 | 5 | 0 |
| PART TIME | 0 | 1 | 1 | 0 |
| Sub Total | 5 | 6 | 6 | 0 |



Register of Deeds

Mission

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

Expenditures by Line Item

| ORG | OBJ | DESCRIPTION | FY 2016 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|------------------|------|--------------------------|-------------------|--------------------|---------------------|------------------|
| 01128 | 4010 | SALARIES & WAGES | \$ 154,112 | \$ 156,504 | \$ 169,076 | \$ 12,572 |
| 01128 | 4011 | SUPPLEMENTAL PAY | 1,575 | 1,575 | 1,575 | - |
| 01128 | 4012 | FICA | 11,396 | 11,507 | 12,557 | 1,050 |
| 01128 | 4013 | WORKER'S COMPENSATION | 463 | 471 | 510 | 39 |
| 01128 | 4014 | RETIREMENT | 17,135 | 17,485 | 23,142 | 5,657 |
| 01128 | 4015 | HEALTH INSURANCE | 41,464 | 46,165 | 46,249 | 84 |
| 01128 | 4016 | DENTAL INSURANCE | 1,627 | 1,536 | 1,676 | 140 |
| 01128 | 4017 | LIFE INSURANCE | 60 | 48 | 48 | - |
| 01128 | 4070 | EMPLOYEE BENEFITS | - | 750 | 600 | (150) |
| 01128 | 4100 | OFFICE SUPPLIES | 4,011 | 5,750 | 5,250 | (500) |
| 01128 | 4110 | POSTAGE | 224 | 300 | 300 | - |
| 01128 | 4140 | DUES & SUBSCRIPTIONS | 125 | 205 | 270 | 65 |
| 01128 | 4211 | LONG DISTANCE | 21 | 35 | 35 | - |
| 01128 | 4262 | COPIER CONTRACT | 609 | 500 | 500 | - |
| 01128 | 4265 | SOFTWARE CONTRACT | 30,420 | 32,591 | 32,274 | (317) |
| 01128 | 4622 | TORT INSURANCE | 1,892 | 1,949 | 2,205 | 256 |
| 01128 | 4650 | CONSULTING & CONTRACTUAL | 4,565 | 15,150 | 4,700 | (10,450) |
| Sub Total | | | \$ 269,699 | \$ 292,521 | \$ 300,967 | \$ 8,446 |

FY 17-18 Budget Highlights

Implementation of the Compensation Study

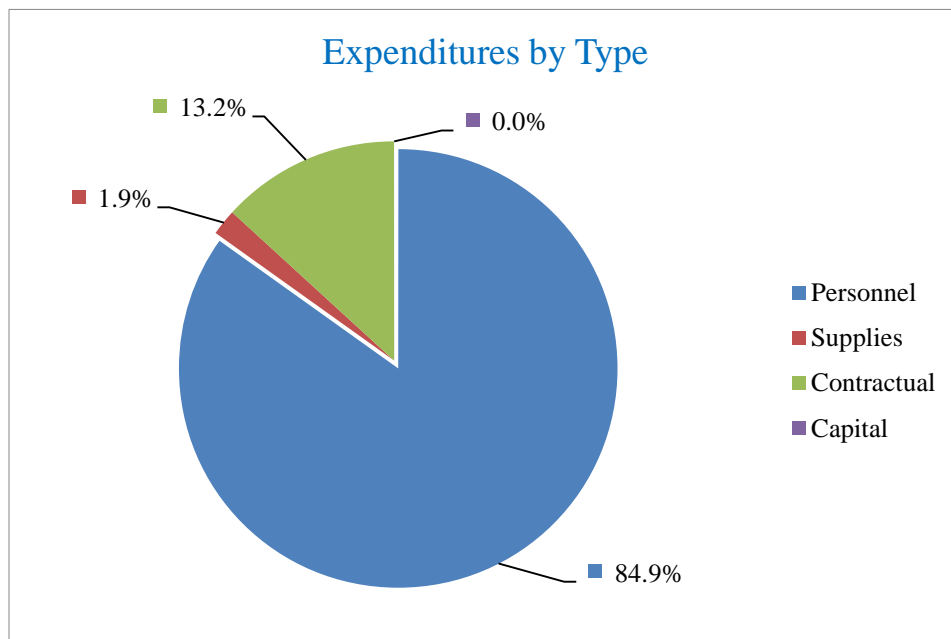


Register of Deeds

Budget Summary – Type, Personnel Count & Type Chart

| DESCRIPTION | FY 15-16 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|------------------|--------------------|--------------------|---------------------|------------------|
| PERSONNEL | \$ 227,832 | \$ 236,041 | \$ 255,433 | \$ 19,392 |
| SUPPLIES | 4,360 | 6,255 | 5,820 | (435) |
| CONTRACTUAL | 37,507 | 50,225 | 39,714 | (10,511) |
| CAPITAL | - | - | - | - |
| Sub Total | \$ 269,699 | \$ 292,521 | \$ 300,967 | \$ 8,446 |

| DESCRIPTION | FY 15-16 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | COUNT CHANGE |
|------------------|--------------------|--------------------|---------------------|-----------------|
| FULL TIME | 4 | 4 | 4 | 0 |
| PART TIME | 0 | 0 | 0 | 0 |
| Sub Total | 4 | 4 | 4 | 0 |



Clerk of Court

Mission

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

Expenditures by Line Item

| ORG | OBJ | DESCRIPTION | FY 2016 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|------------------|------|---------------------------|-------------------|--------------------|---------------------|------------------|
| 01129 | 4010 | SALARIES & WAGES | \$ 418,728 | \$ 417,661 | \$ 481,199 | \$ 63,538 |
| 01129 | 4011 | SUPPLEMENTAL PAY | 1,575 | 1,575 | 1,575 | - |
| 01129 | 4012 | FICA | 30,143 | 30,004 | 35,064 | 5,060 |
| 01129 | 4013 | WORKER'S COMPENSATION | 3,316 | 2,055 | 2,472 | 417 |
| 01129 | 4014 | RETIREMENT | 44,002 | 44,748 | 65,280 | 20,532 |
| 01129 | 4015 | HEALTH INSURANCE | 80,213 | 88,834 | 88,648 | (186) |
| 01129 | 4016 | DENTAL INSURANCE | 4,068 | 3,840 | 3,771 | (69) |
| 01129 | 4017 | LIFE INSURANCE | 151 | 120 | 120 | - |
| 01129 | 4020 | OVERTIME | 74 | 100 | 150 | 50 |
| 01129 | 4070 | EMPLOYEE BENEFITS | 450 | 850 | 500 | (350) |
| 01129 | 4100 | OFFICE SUPPLIES | 12,254 | 13,500 | 12,500 | (1,000) |
| 01129 | 4110 | POSTAGE | 8,877 | 9,500 | 9,500 | - |
| 01129 | 4140 | DUES & SUBSCRIPTIONS | 125 | 550 | 550 | - |
| 01129 | 4170 | FUEL & OIL | 182 | 198 | 198 | - |
| 01129 | 4180 | JUROR FEES | 25,608 | 30,000 | 30,000 | - |
| 01129 | 4210 | TELEPHONE | 2,445 | 2,448 | 2,520 | 72 |
| 01129 | 4211 | LONG DISTANCE | 136 | 200 | 150 | (50) |
| 01129 | 4212 | DATA LINE PHONE CHARGES | 8,276 | 9,100 | 9,100 | - |
| 01129 | 4262 | COPIER CONTRACT | 1,520 | 2,200 | 2,200 | - |
| 01129 | 4265 | SOFTWARE CONTRACT | 9,206 | 9,483 | 9,767 | 284 |
| 01129 | 4266 | EQUIPMENT CONTRACT | 822 | 593 | 970 | 377 |
| 01129 | 4270 | REPAIRS TO EQUIPMENT | 511 | 200 | 200 | - |
| 01129 | 4290 | REPAIRS TO VEHICLES | 259 | 300 | 300 | - |
| 01129 | 4400 | FOOD | 2,409 | 2,500 | 2,500 | - |
| 01129 | 4621 | PROPERTY INSURANCE | 380 | 391 | 401 | 10 |
| 01129 | 4622 | TORT INSURANCE | 4,774 | 4,917 | 5,758 | 841 |
| 01129 | 4624 | LICENSES | 25 | - | - | - |
| 01129 | 4630 | RENT-BUILDINGS, EQUIPMENT | 1,580 | 2,212 | 2,212 | - |
| 01129 | 4640 | TRAINING | 4,943 | - | - | - |
| 01129 | 4650 | CONSULTING & CONTRACTUAL | - | - | 750 | 750 |
| 01129 | 4810 | COMPUTER EQUIPMENT | 1,494 | - | - | - |
| 01129 | 4820 | OFFICE FURNITURE & EQUIP | 1,941 | - | 1,358 | 1,358 |
| Sub Total | | | \$ 670,486 | \$ 678,079 | \$ 769,713 | \$ 91,634 |



Clerk of Court

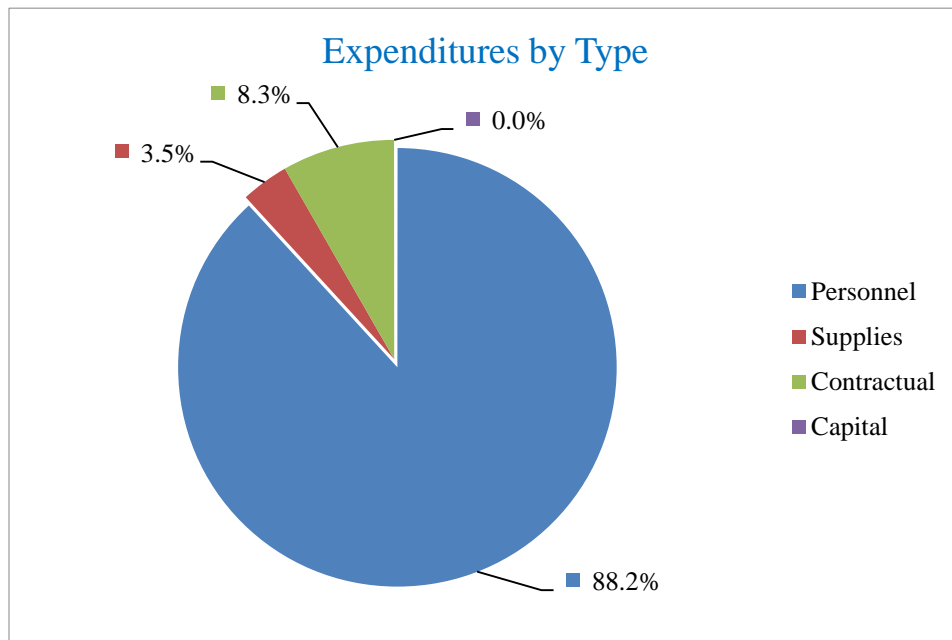
FY 17-18 Budget Highlights

Implementation of the Compensation Study

Budget Summary – Type, Personnel Count & Type Chart

| DESCRIPTION | FY 15-16 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|------------------|--------------------|--------------------|---------------------|------------------|
| PERSONNEL | \$ 582,718 | \$ 589,787 | \$ 678,779 | \$ 88,992 |
| SUPPLIES | 28,053 | 26,748 | 27,106 | 358 |
| CONTRACTUAL | 59,715 | 61,544 | 63,828 | 2,284 |
| CAPITAL | - | - | - | - |
| Sub Total | \$ 670,486 | \$ 678,079 | \$ 769,713 | \$ 91,634 |

| DESCRIPTION | FY 15-16 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | COUNT CHANGE |
|------------------|--------------------|--------------------|---------------------|-----------------|
| FULL TIME | 14 | 14 | 14 | 0 |
| PART TIME | 9 | 9 | 9 | 0 |
| Sub Total | 23 | 23 | 23 | 0 |



Administrator

Mission

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

Expenditures by Line Item

| ORG | OBJ | DESCRIPTION | FY 2016 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|------------------|------|-------------------------------|-------------------|--------------------|---------------------|--------------------|
| 01131 | 4010 | SALARIES & WAGES | \$ 79,221 | \$ 234,367 | \$ 210,407 | \$ (23,960) |
| 01131 | 4012 | FICA | 5,919 | 15,652 | 14,490 | (1,162) |
| 01131 | 4013 | WORKER'S COMPENSATION | 226 | 3,389 | 633 | (2,756) |
| 01131 | 4014 | RETIREMENT | 8,840 | 25,921 | 28,533 | 2,612 |
| 01131 | 4015 | HEALTH INSURANCE | 13,691 | 25,409 | 37,515 | 12,106 |
| 01131 | 4016 | DENTAL INSURANCE | 512 | 1,152 | 1,257 | 105 |
| 01131 | 4017 | LIFE INSURANCE | 18 | 24 | 36 | 12 |
| 01131 | 4070 | EMPLOYEE BENEFITS | - | - | 400 | 400 |
| 01131 | 4100 | OFFICE SUPPLIES | 1,859 | 1,750 | 1,750 | - |
| 01131 | 4110 | POSTAGE | 184 | 300 | 300 | - |
| 01131 | 4130 | BATTERIES | 30 | 50 | 50 | - |
| 01131 | 4140 | DUES & SUBSCRIPTIONS | 117 | 346 | 346 | - |
| 01131 | 4150 | TRAVEL EXPENSE | 155 | 3,000 | 500 | (2,500) |
| 01131 | 4170 | FUEL & OIL | 468 | 665 | 665 | - |
| 01131 | 4210 | TELEPHONE | 884 | 900 | 900 | - |
| 01131 | 4211 | LONG DISTANCE | 28 | 100 | 80 | (20) |
| 01131 | 4215 | CELLULAR TELEPHONE | 707 | 840 | - | (840) |
| 01131 | 4262 | COPIER CONTRACT | 462 | 300 | 300 | - |
| 01131 | 4270 | REPAIRS TO EQUIPMENT | - | 100 | 100 | - |
| 01131 | 4290 | REPAIRS TO VEHICLES | 101 | 500 | 500 | - |
| 01131 | 4400 | FOOD | 30 | - | - | - |
| 01131 | 4430 | CLEANING & SANITATION | - | 25 | 25 | - |
| 01131 | 4621 | PROPERTY INSURANCE | 816 | 840 | 1,336 | 496 |
| 01131 | 4622 | TORT INSURANCE | 2,491 | 2,565 | 2,534 | (31) |
| 01131 | 4630 | RENT-BUILDINGS, EQUIPMENT | 2,760 | 2,760 | 2,760 | - |
| 01131 | 4640 | TRAINING | 2,106 | 75,000 | 75,000 | - |
| 01131 | 4650 | CONSULTING & CONTRACTUAL | 66,000 | - | - | - |
| 01131 | 4710 | SPECIAL DEPARTMENTAL SUPPLIES | 2,159 | 3,000 | 3,000 | - |
| 01131 | 4820 | OFFICE FURNITURE & EQUIP | 33,697 | - | - | - |
| 01131 | 4915 | MACHINERY & EQUIPMENT | 28,783 | - | - | - |
| Sub Total | | | \$ 252,262 | \$ 398,955 | \$ 383,417 | \$ (15,538) |

FY 17-18 Budget Highlights

No significant changes for the FY 2018 budget.

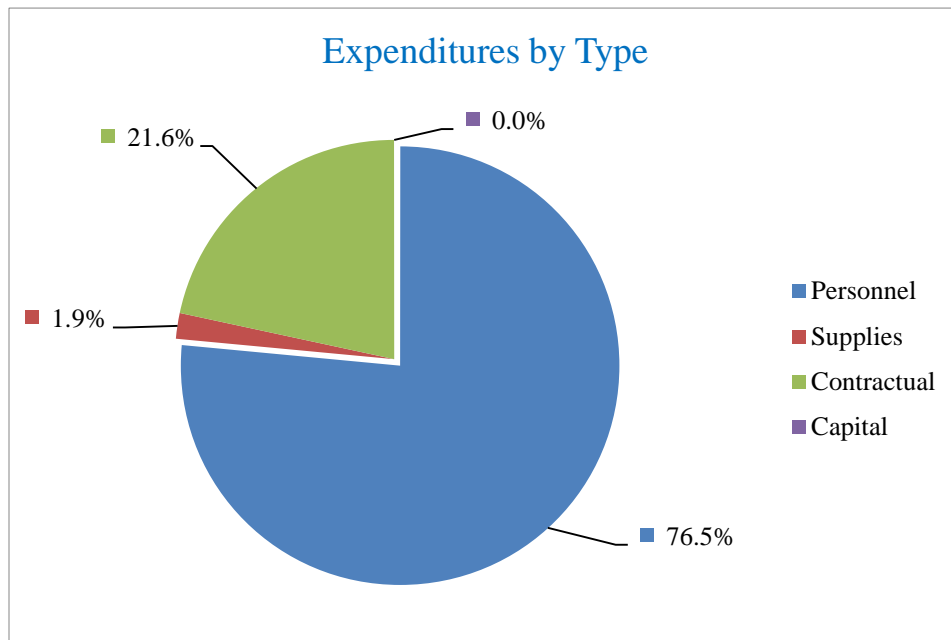


Administrator

Budget Summary – Type, Personnel Count & Type Chart

| DESCRIPTION | FY 15-16 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|------------------|--------------------|--------------------|---------------------|--------------------|
| PERSONNEL | \$ 108,426 | \$ 305,914 | \$ 293,271 | \$ (12,643) |
| SUPPLIES | 38,800 | 9,736 | 7,236 | (2,500) |
| CONTRACTUAL | 76,253 | 83,305 | 82,910 | (395) |
| CAPITAL | 28,783 | - | - | - |
| Sub Total | \$ 252,262 | \$ 398,955 | \$ 383,417 | \$ (15,538) |

| DESCRIPTION | FY 15-16 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | COUNT CHANGE |
|------------------|--------------------|--------------------|---------------------|-----------------|
| FULL TIME | 3 | 3 | 3 | 0 |
| PART TIME | 0 | 0 | 0 | 0 |
| Sub Total | 3 | 3 | 3 | 0 |



Purchasing

Mission

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

Expenditures by Line Item

| ORG | OBJ | DESCRIPTION | FY 2016 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|------------------|------|-------------------------------|-------------------|--------------------|---------------------|------------------|
| 01132 | 4010 | SALARIES & WAGES | \$ 38,754 | \$ 40,460 | \$ 53,320 | \$ 12,860 |
| 01132 | 4012 | FICA | 2,776 | 2,858 | 3,779 | 921 |
| 01132 | 4013 | WORKER'S COMPENSATION | 423 | 464 | 546 | 82 |
| 01132 | 4014 | RETIREMENT | 4,304 | 4,475 | 7,231 | 2,756 |
| 01132 | 4015 | HEALTH INSURANCE | 12,877 | 14,413 | 17,465 | 3,052 |
| 01132 | 4016 | DENTAL INSURANCE | 407 | 384 | 419 | 35 |
| 01132 | 4017 | LIFE INSURANCE | 15 | 12 | 12 | - |
| 01132 | 4020 | OVERTIME | 472 | - | - | - |
| 01132 | 4070 | EMPLOYEE BENEFITS | - | 250 | - | (250) |
| 01132 | 4100 | OFFICE SUPPLIES | 96 | 200 | 200 | - |
| 01132 | 4110 | POSTAGE | 3 | 50 | 50 | - |
| 01132 | 4130 | BATTERIES | 3 | - | - | - |
| 01132 | 4140 | DUES & SUBSCRIPTIONS | 525 | 35 | 525 | 490 |
| 01132 | 4150 | TRAVEL EXPENSE | - | 20 | 20 | - |
| 01132 | 4160 | SAFETY ITEMS | - | 20 | 20 | - |
| 01132 | 4170 | FUEL & OIL | 313 | 357 | 357 | - |
| 01132 | 4210 | TELEPHONE | 306 | 312 | 312 | - |
| 01132 | 4211 | LONG DISTANCE | 3 | 30 | 15 | (15) |
| 01132 | 4262 | COPIER CONTRACT | 12 | 30 | 30 | - |
| 01132 | 4290 | REPAIRS TO VEHICLES | 715 | 200 | 200 | - |
| 01132 | 4621 | PROPERTY INSURANCE | 446 | 459 | 401 | (58) |
| 01132 | 4622 | TORT INSURANCE | 500 | 515 | 717 | 202 |
| 01132 | 4710 | SPECIAL DEPARTMENTAL SUPPLIES | 52 | - | - | - |
| 01132 | 4850 | MACHINES & EQUIPMENT | 192 | - | - | - |
| Sub Total | | | \$ 63,192 | \$ 65,544 | \$ 85,619 | \$ 20,075 |

FY 17-18 Budget Highlights

Implementation of the Compensation Study

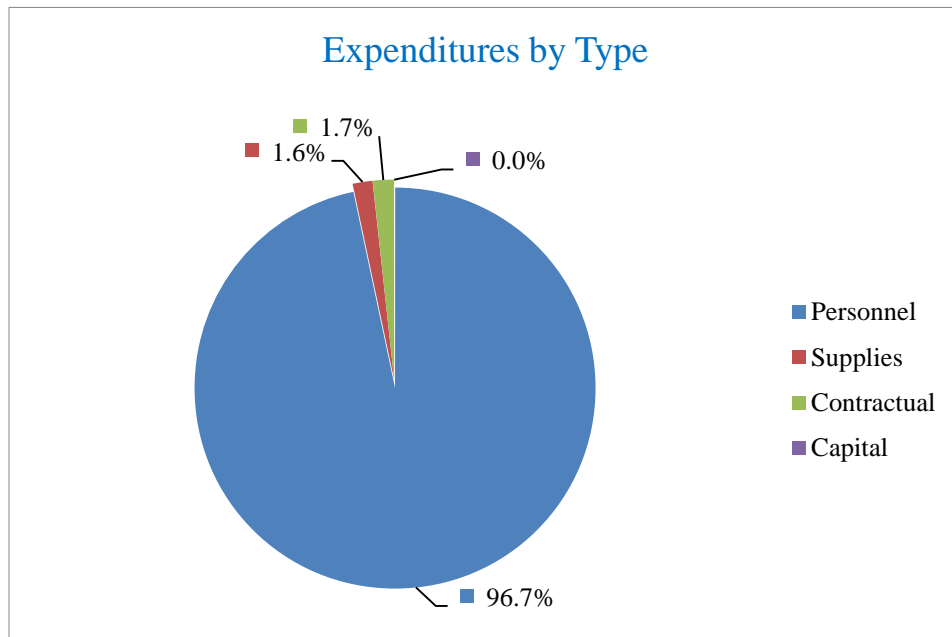


Purchasing

Budget Summary – Type, Personnel Count & Type Chart

| DESCRIPTION | FY 15-16 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|------------------|--------------------|--------------------|---------------------|------------------|
| PERSONNEL | \$ 60,027 | \$ 63,316 | \$ 82,772 | \$ 19,456 |
| SUPPLIES | 1,898 | 882 | 1,372 | 490 |
| CONTRACTUAL | 1,267 | 1,346 | 1,475 | 129 |
| CAPITAL | - | - | - | - |
| Sub Total | \$ 63,192 | \$ 65,544 | \$ 85,619 | \$ 20,075 |

| DESCRIPTION | FY 15-16 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | COUNT CHANGE |
|------------------|--------------------|--------------------|---------------------|-----------------|
| FULL TIME | 1 | 1 | 1 | 0 |
| PART TIME | 1 | 1 | 1 | 0 |
| Sub Total | 2 | 2 | 2 | 0 |



Finance

Mission

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

Expenditures by Line Item

| ORG | OBJ | DESCRIPTION | FY 2016 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|------------------|------|--------------------------|-------------------|--------------------|---------------------|------------------|
| 01133 | 4010 | SALARIES & WAGES | \$ 314,122 | \$ 322,351 | \$ 337,614 | \$ 15,263 |
| 01133 | 4012 | FICA | 22,828 | 23,778 | 25,094 | 1,316 |
| 01133 | 4013 | WORKER'S COMPENSATION | 954 | 971 | 1,017 | 46 |
| 01133 | 4014 | RETIREMENT | 34,538 | 35,665 | 45,797 | 10,132 |
| 01133 | 4015 | HEALTH INSURANCE | 44,818 | 49,807 | 49,898 | 91 |
| 01133 | 4016 | DENTAL INSURANCE | 2,033 | 1,920 | 2,514 | 594 |
| 01133 | 4017 | LIFE INSURANCE | 91 | 72 | 72 | - |
| 01133 | 4020 | OVERTIME | - | 100 | 100 | - |
| 01133 | 4070 | EMPLOYEE BENEFITS | - | - | 250 | 250 |
| 01133 | 4100 | OFFICE SUPPLIES | 6,752 | 5,972 | 6,810 | 838 |
| 01133 | 4110 | POSTAGE | 4,524 | 5,000 | 4,800 | (200) |
| 01133 | 4140 | DUES & SUBSCRIPTIONS | 100 | 100 | 200 | 100 |
| 01133 | 4150 | TRAVEL EXPENSE | 289 | 400 | 300 | (100) |
| 01133 | 4210 | TELEPHONE | 917 | 960 | 960 | - |
| 01133 | 4211 | LONG DISTANCE | 33 | 75 | 50 | (25) |
| 01133 | 4215 | CELLULAR TELEPHONE | 420 | 420 | 420 | - |
| 01133 | 4262 | COPIER CONTRACT | 138 | 150 | 150 | - |
| 01133 | 4270 | REPAIRS TO EQUIPMENT | - | 200 | 200 | - |
| 01133 | 4430 | CLEANING & SANITATION | - | 15 | 15 | - |
| 01133 | 4622 | TORT INSURANCE | 3,527 | 3,633 | 3,998 | 365 |
| 01133 | 4640 | TRAINING | 3,765 | - | - | - |
| 01133 | 4650 | CONSULTING & CONTRACTUAL | 64,666 | 66,220 | 68,025 | 1,805 |
| 01133 | 4820 | OFFICE FURNITURE & EQUIP | - | 3,620 | - | (3,620) |
| Sub Total | | | \$ 504,516 | \$ 521,429 | \$ 548,284 | \$ 26,855 |

FY 17-18 Budget Highlights

Implementation of the Compensation Study

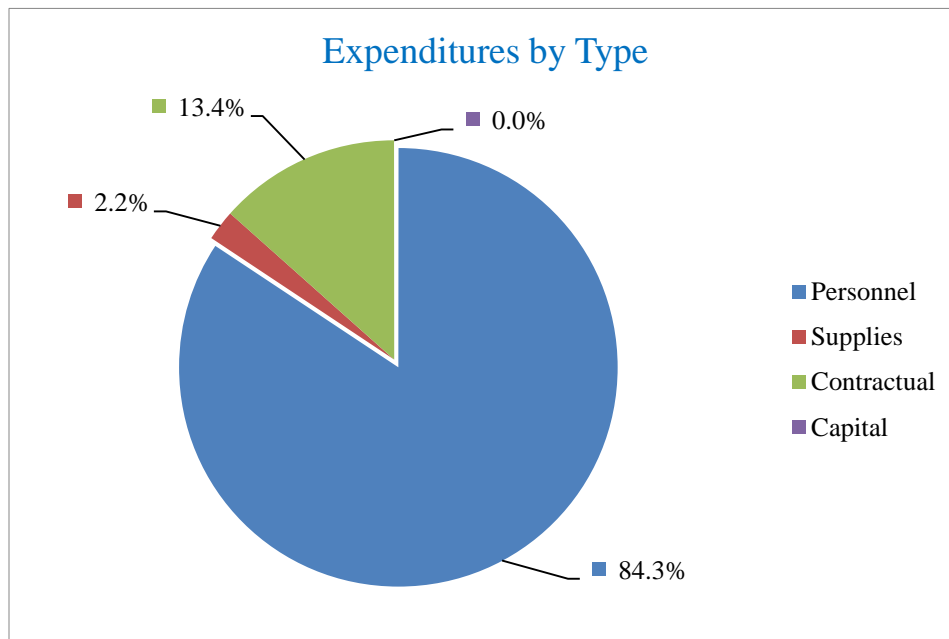


Finance

Budget Summary – Type, Personnel Count & Type Chart

| DESCRIPTION | FY 15-16 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|------------------|--------------------|--------------------|---------------------|------------------|
| PERSONNEL | \$ 419,384 | \$ 434,664 | \$ 462,356 | \$ 27,692 |
| SUPPLIES | 11,665 | 15,307 | 12,325 | (2,982) |
| CONTRACTUAL | 73,467 | 71,458 | 73,603 | 2,145 |
| CAPITAL | - | - | - | - |
| Sub Total | \$ 504,516 | \$ 521,429 | \$ 548,284 | \$ 26,855 |

| DESCRIPTION | FY 15-16 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | COUNT CHANGE |
|------------------|--------------------|--------------------|---------------------|-----------------|
| FULL TIME | 6 | 6 | 6 | 0 |
| PART TIME | 0 | 0 | 0 | 0 |
| Sub Total | 6 | 6 | 6 | 0 |



Building Maintenance

Mission

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

Expenditures by Line Item

| ORG | OBJ | DESCRIPTION | FY 2016 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|-------|------|--------------------------------|-------------------|--------------------|---------------------|------------------|
| 01134 | 4010 | SALARIES & WAGES | \$ 548,240 | \$ 703,835 | \$ 717,117 | \$ 13,282 |
| 01134 | 4012 | FICA | 40,495 | 51,998 | 53,669 | 1,671 |
| 01134 | 4013 | WORKER'S COMPENSATION | 21,129 | 27,514 | 26,834 | (680) |
| 01134 | 4014 | RETIREMENT | 60,502 | 78,071 | 98,065 | 19,994 |
| 01134 | 4015 | HEALTH INSURANCE | 160,240 | 230,181 | 214,713 | (15,468) |
| 01134 | 4016 | DENTAL INSURANCE | 7,109 | 8,424 | 8,799 | 375 |
| 01134 | 4017 | LIFE INSURANCE | 266 | 278 | 252 | (26) |
| 01134 | 4020 | OVERTIME | 1,933 | 2,000 | 6,000 | 4,000 |
| 01134 | 4070 | EMPLOYEE BENEFITS | 450 | 700 | 450 | (250) |
| 01134 | 4100 | OFFICE SUPPLIES | 790 | 600 | 700 | 100 |
| 01134 | 4110 | POSTAGE | - | 20 | 20 | - |
| 01134 | 4130 | BATTERIES | 69 | 75 | 75 | - |
| 01134 | 4160 | SAFETY ITEMS | 1,424 | 1,700 | 1,900 | 200 |
| 01134 | 4170 | FUEL & OIL | 21,186 | 22,940 | 22,940 | - |
| 01134 | 4200 | ELECTRICITY & HEATING FUEL | 316,083 | 315,964 | 340,000 | 24,036 |
| 01134 | 4210 | TELEPHONE | 2,886 | 2,850 | 3,012 | 162 |
| 01134 | 4211 | LONG DISTANCE | 8 | 10 | 10 | - |
| 01134 | 4212 | DATA LINE PHONE CHARGES | - | 1,404 | 1,404 | - |
| 01134 | 4215 | CELLULAR TELEPHONE | 1,198 | 1,200 | 1,200 | - |
| 01134 | 4220 | WATER & SEWER | 21,173 | 27,000 | 32,000 | 5,000 |
| 01134 | 4262 | COPIER CONTRACT | 367 | 200 | 350 | 150 |
| 01134 | 4263 | SECURITY MONITORING CONTRACT | 3,364 | 2,600 | 2,600 | - |
| 01134 | 4264 | PEST CONTROL CONTRACT | 8,393 | 5,603 | 7,603 | 2,000 |
| 01134 | 4266 | EQUIPMENT CONTRACT | 33,869 | 43,384 | 44,203 | 819 |
| 01134 | 4268 | FIRE ALARM INSPECTION | 4,659 | 5,500 | 6,500 | 1,000 |
| 01134 | 4269 | FIRE EXTINGUISHER CONTRACT | 16,603 | 15,600 | 15,600 | - |
| 01134 | 4270 | REPAIRS TO EQUIPMENT | 5,130 | 8,000 | 10,000 | 2,000 |
| 01134 | 4280 | REPAIRS TO BUILDINGS & GROUNDS | 777,056 | 412,197 | 591,000 | 178,803 |
| 01134 | 4290 | REPAIRS TO VEHICLES | 13,810 | 13,000 | 14,000 | 1,000 |
| 01134 | 4310 | SMALL HAND TOOLS | 2,413 | 2,000 | 4,000 | 2,000 |
| 01134 | 4410 | UNIFORMS & CLOTHING | 7,360 | 4,500 | 7,500 | 3,000 |
| 01134 | 4430 | CLEANING & SANITATION | 32,229 | 37,500 | 35,000 | (2,500) |
| 01134 | 4480 | CHEMICALS | 513 | 1,000 | 2,000 | 1,000 |
| 01134 | 4490 | MEDICAL SERVICES & SUPPLIES | - | 75 | 75 | - |



Building Maintenance

Expenditures by Line Item, continued

| ORG | OBJ | DESCRIPTION | FY 2016 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|------------------|------|-------------------------------|---------------------|---------------------|---------------------|-------------------|
| 01134 | 4621 | PROPERTY INSURANCE | \$ 41,553 | \$ 42,880 | \$ 44,884 | \$ 2,004 |
| 01134 | 4622 | TORT INSURANCE | 7,318 | 7,538 | 11,936 | 4,398 |
| 01134 | 4624 | LICENSES | 315 | - | - | - |
| 01134 | 4630 | RENT-BUILDINGS, EQUIPMENT | 183 | 200 | 350 | 150 |
| 01134 | 4640 | TRAINING | 935 | - | - | - |
| 01134 | 4650 | CONSULTING & CONTRACTUAL | - | - | 1,000 | 1,000 |
| 01134 | 4710 | SPECIAL DEPARTMENTAL SUPPLIES | - | 50 | 50 | - |
| 01134 | 4820 | OFFICE FURNITURE & EQUIP | - | 3,620 | - | (3,620) |
| 01134 | 4840 | AUTOMOTIVE EQUIPMENT | - | - | - | - |
| 01134 | 4850 | MACHINES & EQUIPMENT | 12,603 | 15,200 | 7,700 | (7,500) |
| 01134 | 4915 | MACHINERY & EQUIPMENT | - | 99,000 | 12,000 | (87,000) |
| Sub Total | | | \$ 2,173,854 | \$ 2,196,411 | \$ 2,347,511 | \$ 151,100 |

FY 17-18 Budget Highlights

The budget includes the reduction of one (1) full time custodian, replacement of the HVAC controls and starters on three (3) elevators at the Courthouse, replacement of the heat boilers at the Administration Building, replacement of HVAC units at the Health Department, reseal expansion joints on cast walls and windows at the Administration Building, replacement of fire panel at the Administration Building, roof replacement at the Liberty EMS/Rescue Building, upgrade landscaping at the Commerce Park, and replace flooring in the EMS stations.

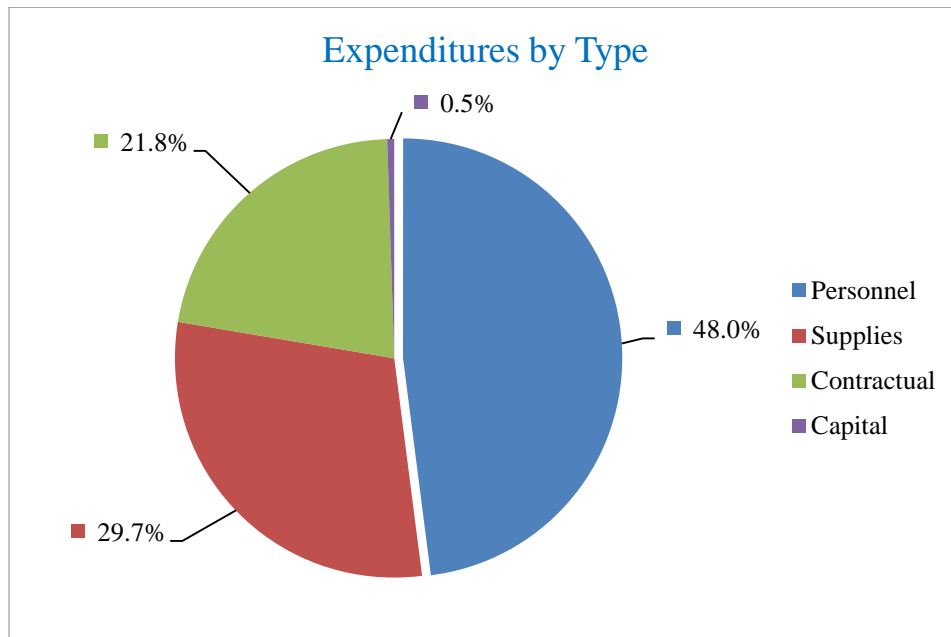


Building Maintenance

Budget Summary – Type, Personnel Count & Type Chart

| DESCRIPTION | FY 15-16 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|------------------|---------------------|---------------------|---------------------|-------------------|
| PERSONNEL | \$ 840,363 | \$ 1,103,001 | \$ 1,125,899 | \$ 22,898 |
| SUPPLIES | 874,584 | 522,477 | 696,960 | 174,483 |
| CONTRACTUAL | 458,907 | 471,933 | 512,652 | 40,719 |
| CAPITAL | - | 99,000 | 12,000 | (87,000) |
| Sub Total | \$ 2,173,854 | \$ 2,196,411 | \$ 2,347,511 | \$ 151,100 |

| DESCRIPTION | FY 15-16 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | COUNT CHANGE |
|------------------|--------------------|--------------------|---------------------|-----------------|
| FULL TIME | 19 | 22 | 21 | -1 |
| PART TIME | 0 | 0 | 0 | 0 |
| Sub Total | 19 | 22 | 21 | -1 |



Human Resources

Mission

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

Expenditures by Line Item

| ORG | OBJ | DESCRIPTION | FY 2016 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|------------------|------|--------------------------|-------------------|--------------------|---------------------|------------------|
| 01135 | 4010 | SALARIES & WAGES | \$ 88,822 | \$ 91,885 | \$ 104,143 | \$ 12,258 |
| 01135 | 4012 | FICA | 6,724 | 6,919 | 7,728 | 809 |
| 01135 | 4013 | WORKER'S COMPENSATION | 266 | 276 | 313 | 37 |
| 01135 | 4014 | RETIREMENT | 9,784 | 10,163 | 14,123 | 3,960 |
| 01135 | 4015 | HEALTH INSURANCE | 15,078 | 18,347 | 24,484 | 6,137 |
| 01135 | 4016 | DENTAL INSURANCE | 810 | 768 | 838 | 70 |
| 01135 | 4017 | LIFE INSURANCE | 30 | 24 | 24 | - |
| 01135 | 4070 | EMPLOYEE BENEFITS | 45,933 | 36,980 | 36,980 | - |
| 01135 | 4100 | OFFICE SUPPLIES | 971 | 1,300 | 1,300 | - |
| 01135 | 4110 | POSTAGE | 220 | 750 | 400 | (350) |
| 01135 | 4140 | DUES & SUBSCRIPTIONS | 286 | 401 | 401 | - |
| 01135 | 4150 | TRAVEL EXPENSE | - | 50 | 50 | - |
| 01135 | 4160 | SAFETY ITEMS | 863 | 1,500 | 1,500 | - |
| 01135 | 4210 | TELEPHONE | 306 | 320 | 320 | - |
| 01135 | 4211 | LONG DISTANCE | 14 | 20 | 20 | - |
| 01135 | 4262 | COPIER CONTRACT | 330 | 275 | - | (275) |
| 01135 | 4400 | FOOD | - | 200 | 300 | 100 |
| 01135 | 4622 | TORT INSURANCE | 955 | 984 | 1,312 | 328 |
| 01135 | 4640 | TRAINING | 1,928 | - | - | - |
| 01135 | 4650 | CONSULTING & CONTRACTUAL | 5,165 | 5,000 | 5,000 | - |
| Sub Total | | | \$ 178,484 | \$ 176,162 | \$ 199,236 | \$ 23,074 |

FY 17-18 Budget Highlights

Implementation of the Compensation Study

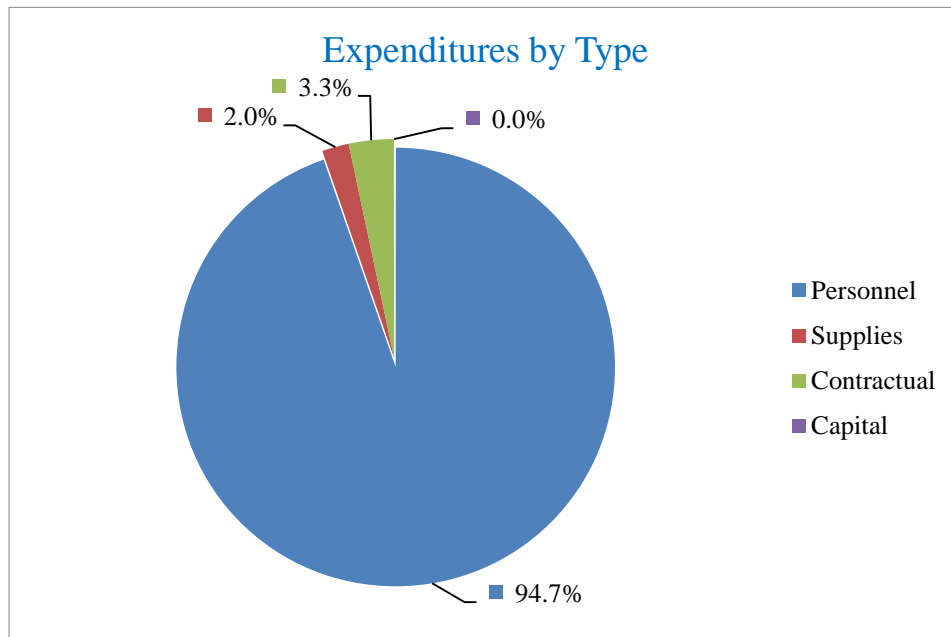


Human Resources

Budget Summary – Type, Personnel Count & Type Chart

| DESCRIPTION | FY 15-16 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|------------------|--------------------|--------------------|---------------------|------------------|
| PERSONNEL | \$ 167,447 | \$ 165,362 | \$ 188,633 | \$ 23,271 |
| SUPPLIES | 2,340 | 4,201 | 3,951 | (250) |
| CONTRACTUAL | 8,697 | 6,599 | 6,652 | 53 |
| CAPITAL | - | - | - | - |
| Sub Total | \$ 178,484 | \$ 176,162 | \$ 199,236 | \$ 23,074 |

| DESCRIPTION | FY 15-16 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | COUNT CHANGE |
|------------------|--------------------|--------------------|---------------------|-----------------|
| FULL TIME | 2 | 2 | 2 | 0 |
| PART TIME | 0 | 0 | 0 | 0 |
| Sub Total | 2 | 2 | 2 | 0 |



Delinquent Tax

Mission

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

Expenditures by Line Item

| ORG | OBJ | DESCRIPTION | FY 2016 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|------------------|------|---------------------------|-------------------|--------------------|---------------------|------------------|
| 01136 | 4010 | SALARIES & WAGES | \$ 109,759 | \$ 110,606 | \$ 122,513 | \$ 11,907 |
| 01136 | 4012 | FICA | 7,719 | 7,837 | 9,104 | 1,267 |
| 01136 | 4013 | WORKER'S COMPENSATION | 304 | 335 | 371 | 36 |
| 01136 | 4014 | RETIREMENT | 12,116 | 12,318 | 16,716 | 4,398 |
| 01136 | 4015 | HEALTH INSURANCE | 35,203 | 37,067 | 37,423 | 356 |
| 01136 | 4016 | DENTAL INSURANCE | 1,220 | 1,152 | 1,257 | 105 |
| 01136 | 4017 | LIFE INSURANCE | 45 | 36 | 36 | - |
| 01136 | 4020 | OVERTIME | 571 | 750 | 750 | - |
| 01136 | 4070 | EMPLOYEE BENEFITS | - | - | 200 | 200 |
| 01136 | 4100 | OFFICE SUPPLIES | 15,696 | 7,000 | 7,000 | - |
| 01136 | 4110 | POSTAGE | 34,181 | 39,000 | 38,000 | (1,000) |
| 01136 | 4140 | DUES & SUBSCRIPTIONS | - | 100 | 100 | - |
| 01136 | 4150 | TRAVEL EXPENSE | 26 | 100 | 100 | - |
| 01136 | 4211 | LONG DISTANCE | 17 | 20 | 20 | - |
| 01136 | 4215 | CELLULAR TELEPHONE | 420 | 420 | 105 | (315) |
| 01136 | 4262 | COPIER CONTRACT | 90 | 150 | 150 | - |
| 01136 | 4622 | TORT INSURANCE | 1,400 | 1,442 | 1,628 | 186 |
| 01136 | 4630 | RENT-BUILDINGS, EQUIPMENT | - | - | - | - |
| 01136 | 4640 | TRAINING | 779 | - | - | - |
| 01136 | 4650 | CONSULTING & CONTRACTUAL | 119,518 | 63,923 | 63,923 | - |
| 01136 | 4820 | OFFICE FURNITURE & EQUIP | 1,358 | - | - | - |
| Sub Total | | | \$ 340,421 | \$ 282,256 | \$ 299,396 | \$ 17,140 |

FY 17-18 Budget Highlights

Implementation of the Compensation Study

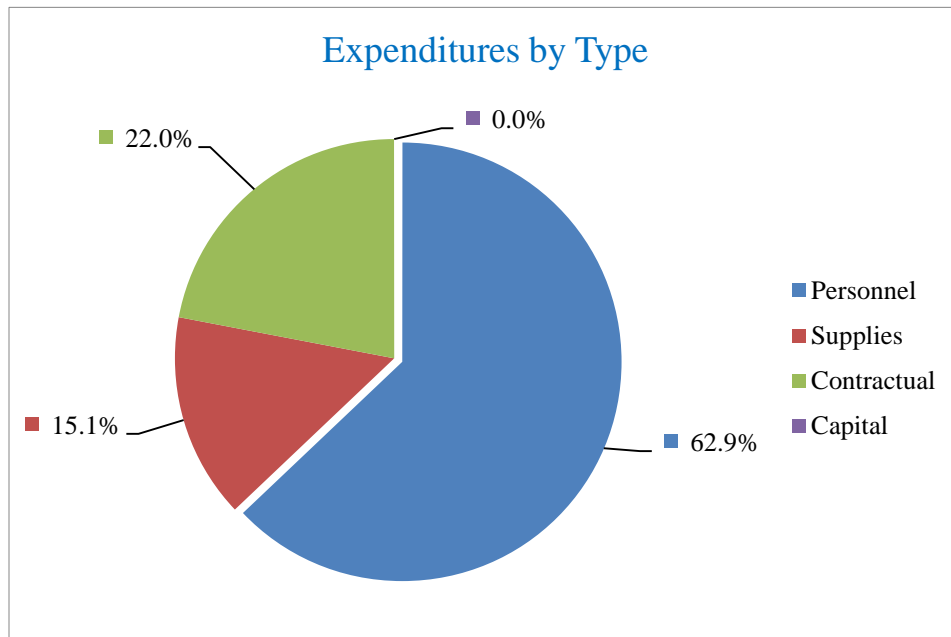


Delinquent Tax

Budget Summary – Type, Personnel Count & Type Chart

| DESCRIPTION | FY 15-16 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|------------------|--------------------|--------------------|---------------------|------------------|
| PERSONNEL | \$ 166,936 | \$ 170,101 | \$ 188,370 | \$ 18,269 |
| SUPPLIES | 51,261 | 46,200 | 45,200 | (1,000) |
| CONTRACTUAL | 122,224 | 65,955 | 65,826 | (129) |
| CAPITAL | - | - | - | - |
| Sub Total | \$ 340,421 | \$ 282,256 | \$ 299,396 | \$ 17,140 |

| DESCRIPTION | FY 15-16 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | COUNT CHANGE |
|------------------|--------------------|--------------------|---------------------|-----------------|
| FULL TIME | 3 | 3 | 3 | 0 |
| PART TIME | 0 | 0 | 0 | 0 |
| Sub Total | 3 | 3 | 3 | 0 |



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 2016 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|------------------|------|-----------------------|-------------------|--------------------|---------------------|------------------|
| 01137 | 4010 | SALARIES & WAGES | \$ 32,569 | \$ 31,087 | \$ 56,814 | \$ 25,727 |
| 01137 | 4012 | FICA | 2,474 | 2,353 | 4,309 | 1,956 |
| 01137 | 4013 | WORKER'S COMPENSATION | 1,202 | 1,148 | 2,097 | 949 |
| 01137 | 4014 | RETIREMENT | 4,447 | 4,272 | 16,931 | 12,659 |
| 01137 | 4015 | HEALTH INSURANCE | 6,381 | 7,020 | 7,024 | 4 |
| 01137 | 4016 | DENTAL INSURANCE | 407 | 384 | 419 | 35 |
| 01137 | 4017 | LIFE INSURANCE | 15 | 12 | 12 | - |
| 01137 | 4070 | EMPLOYEE BENEFITS | - | 200 | - | (200) |
| 01137 | 4100 | OFFICE SUPPLIES | 9 | 20 | 20 | - |
| 01137 | 4150 | TRAVEL EXPENSE | 25 | - | - | - |
| 01137 | 4215 | CELLULAR TELEPHONE | 420 | 420 | 420 | - |
| 01137 | 4621 | PROPERTY INSURANCE | - | - | - | - |
| 01137 | 4622 | TORT INSURANCE | 6,150 | 5,777 | 758 | (5,019) |
| Sub Total | | | \$ 54,099 | \$ 52,693 | \$ 88,804 | \$ 36,111 |

FY 17-18 Budget Highlights

Implementation of the Compensation Study

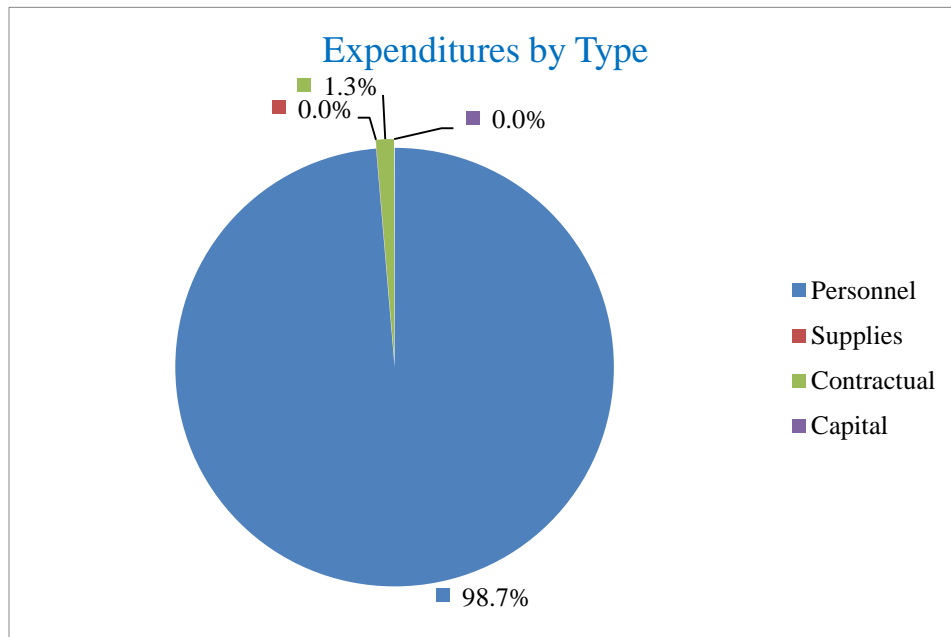


Risk Manager

Budget Summary – Type, Personnel Count & Type Chart

| DESCRIPTION | FY 15-16 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|------------------|--------------------|--------------------|---------------------|------------------|
| PERSONNEL | \$ 47,495 | \$ 46,476 | \$ 87,606 | \$ 41,130 |
| SUPPLIES | 34 | 20 | 20 | - |
| CONTRACTUAL | 6,570 | 6,197 | 1,178 | (5,019) |
| CAPITAL | - | - | - | - |
| Sub Total | \$ 54,099 | \$ 52,693 | \$ 88,804 | \$ 36,111 |

| DESCRIPTION | FY 15-16 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | COUNT CHANGE |
|------------------|--------------------|--------------------|---------------------|-----------------|
| FULL TIME | 1 | 1 | 1 | 0 |
| PART TIME | 0 | 0 | 0 | 0 |
| Sub Total | 1 | 1 | 1 | 0 |



Treasurer

Mission

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

Expenditures by Line Item

| ORG | OBJ | DESCRIPTION | FY 2016 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|------------------|------|---------------------------|-------------------|--------------------|---------------------|------------------|
| 01152 | 4010 | SALARIES & WAGES | \$ 257,852 | \$ 248,232 | \$ 261,425 | \$ 13,193 |
| 01152 | 4012 | FICA | 18,929 | 18,260 | 19,386 | 1,126 |
| 01152 | 4013 | WORKER'S COMPENSATION | 774 | 750 | 788 | 38 |
| 01152 | 4014 | RETIREMENT | 28,416 | 27,503 | 35,506 | 8,003 |
| 01152 | 4015 | HEALTH INSURANCE | 45,819 | 53,854 | 53,957 | 103 |
| 01152 | 4016 | DENTAL INSURANCE | 2,441 | 2,304 | 2,514 | 210 |
| 01152 | 4017 | LIFE INSURANCE | 91 | 72 | 72 | - |
| 01152 | 4020 | OVERTIME | 200 | 400 | 400 | - |
| 01152 | 4070 | EMPLOYEE BENEFITS | - | - | 250 | 250 |
| 01152 | 4100 | OFFICE SUPPLIES | 19,416 | 20,000 | 20,000 | - |
| 01152 | 4110 | POSTAGE | 102,949 | 102,000 | 102,000 | - |
| 01152 | 4140 | DUES & SUBSCRIPTIONS | 50 | 100 | 100 | - |
| 01152 | 4150 | TRAVEL EXPENSE | 441 | 550 | 550 | - |
| 01152 | 4211 | LONG DISTANCE | 16 | 25 | 25 | - |
| 01152 | 4262 | COPIER CONTRACT | 183 | 125 | 125 | - |
| 01152 | 4270 | REPAIRS TO EQUIPMENT | 1,923 | - | - | - |
| 01152 | 4622 | TORT INSURANCE | 2,934 | 3,022 | 3,096 | 74 |
| 01152 | 4630 | RENT-BUILDINGS, EQUIPMENT | 1,540 | 1,742 | 1,742 | - |
| 01152 | 4640 | TRAINING | 1,081 | - | - | - |
| 01152 | 4810 | COMPUTER EQUIPMENT | 377 | - | - | - |
| Sub Total | | | \$ 485,431 | \$ 478,939 | \$ 501,936 | \$ 22,997 |

FY 17-18 Budget Highlights

Implementation of the Compensation Study

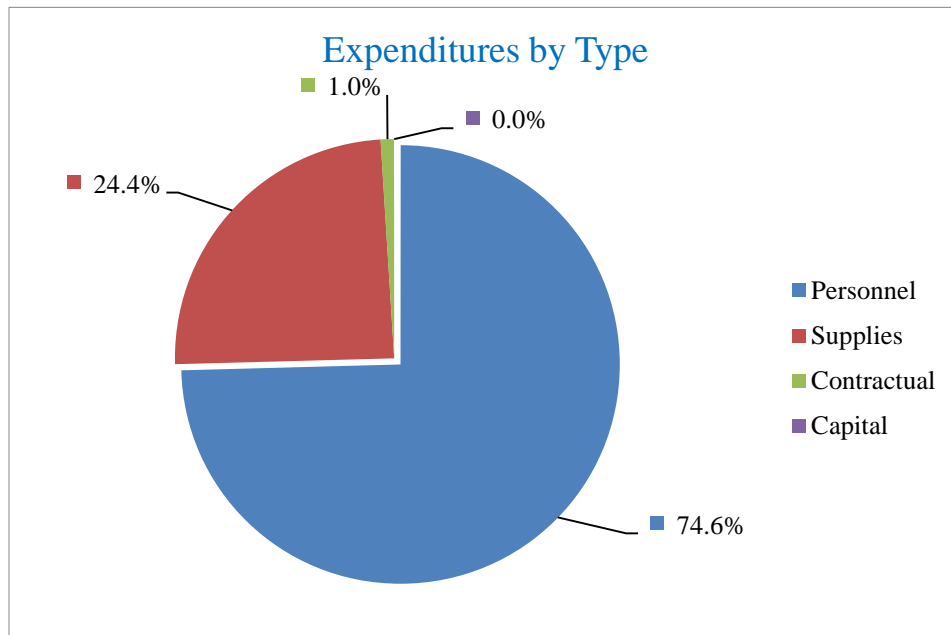


Treasurer

Budget Summary – Type, Personnel Count & Type Chart

| DESCRIPTION | FY 15-16 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|------------------|--------------------|--------------------|---------------------|------------------|
| PERSONNEL | \$ 354,520 | \$ 351,375 | \$ 374,298 | \$ 22,923 |
| SUPPLIES | 125,156 | 122,650 | 122,650 | - |
| CONTRACTUAL | 5,755 | 4,914 | 4,988 | 74 |
| CAPITAL | - | - | - | - |
| Sub Total | \$ 485,431 | \$ 478,939 | \$ 501,936 | \$ 22,997 |

| DESCRIPTION | FY 15-16 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | COUNT CHANGE |
|------------------|--------------------|--------------------|---------------------|-----------------|
| FULL TIME | 6 | 6 | 6 | 0 |
| PART TIME | 0 | 0 | 0 | 0 |
| Sub Total | 6 | 6 | 6 | 0 |



Auditor

Mission

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

Expenditures by Line Item

| ORG | OBJ | DESCRIPTION | FY 2016 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|------------------|------|--------------------------|-------------------|--------------------|---------------------|------------------|
| 01154 | 4010 | SALARIES & WAGES | \$ 208,679 | \$ 214,105 | \$ 243,092 | \$ 28,987 |
| 01154 | 4012 | FICA | 15,171 | 15,591 | 17,566 | 1,975 |
| 01154 | 4013 | WORKER'S COMPENSATION | 626 | 646 | 733 | 87 |
| 01154 | 4014 | RETIREMENT | 22,950 | 23,694 | 32,980 | 9,286 |
| 01154 | 4015 | HEALTH INSURANCE | 60,831 | 65,804 | 82,440 | 16,636 |
| 01154 | 4016 | DENTAL INSURANCE | 2,432 | 2,304 | 2,514 | 210 |
| 01154 | 4017 | LIFE INSURANCE | 90 | 72 | 72 | - |
| 01154 | 4020 | OVERTIME | - | 100 | 100 | - |
| 01154 | 4070 | EMPLOYEE BENEFITS | 450 | 250 | - | (250) |
| 01154 | 4100 | OFFICE SUPPLIES | 28,043 | 28,800 | 28,800 | - |
| 01154 | 4110 | POSTAGE | 2,959 | 2,800 | 2,900 | 100 |
| 01154 | 4140 | DUES & SUBSCRIPTIONS | 80 | 560 | 560 | - |
| 01154 | 4150 | TRAVEL EXPENSE | - | 50 | 50 | - |
| 01154 | 4210 | TELEPHONE | 306 | 320 | 320 | - |
| 01154 | 4211 | LONG DISTANCE | 43 | 90 | 60 | (30) |
| 01154 | 4215 | CELLULAR TELEPHONE | 420 | 420 | 420 | - |
| 01154 | 4262 | COPIER CONTRACT | 306 | 300 | 300 | - |
| 01154 | 4270 | REPAIRS TO EQUIPMENT | - | 100 | - | (100) |
| 01154 | 4622 | TORT INSURANCE | 2,547 | 2,623 | 3,252 | 629 |
| 01154 | 4640 | TRAINING | 648 | - | - | - |
| 01154 | 4650 | CONSULTING & CONTRACTUAL | 2,286 | 2,300 | 2,600 | 300 |
| Sub Total | | | \$ 348,869 | \$ 360,929 | \$ 418,759 | \$ 57,830 |

FY 17-18 Budget Highlights

Implementation of the Compensation Study

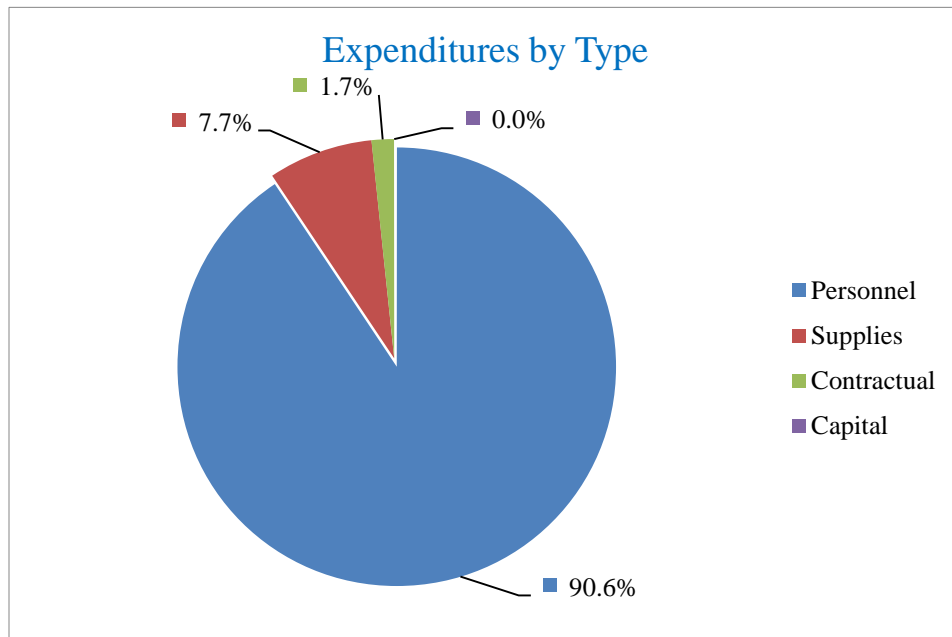


Auditor

Budget Summary – Type, Personnel Count & Type Chart

| DESCRIPTION | FY 15-16 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|------------------|--------------------|--------------------|---------------------|------------------|
| PERSONNEL | \$ 311,229 | \$ 322,566 | \$ 379,497 | \$ 56,931 |
| SUPPLIES | 31,083 | 32,310 | 32,310 | - |
| CONTRACTUAL | 6,557 | 6,053 | 6,952 | 899 |
| CAPITAL | - | - | - | - |
| Sub Total | \$ 348,869 | \$ 360,929 | \$ 418,759 | \$ 57,830 |

| DESCRIPTION | FY 15-16 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | COUNT CHANGE |
|------------------|--------------------|--------------------|---------------------|-----------------|
| FULL TIME | 6 | 6 | 6 | 0 |
| PART TIME | 0 | 0 | 0 | 0 |
| Sub Total | 6 | 6 | 6 | 0 |



Tax Assessor

Mission

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

Expenditures by Line Item

| ORG | OBJ | DESCRIPTION | FY 2016 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|------------------|------|--------------------------|-------------------|--------------------|---------------------|------------------|
| 01155 | 4010 | SALARIES & WAGES | \$ 511,553 | \$ 521,533 | \$ 583,634 | \$ 62,101 |
| 01155 | 4012 | FICA | 37,882 | 38,670 | 43,866 | 5,196 |
| 01155 | 4013 | WORKER'S COMPENSATION | 6,626 | 6,817 | 7,988 | 1,171 |
| 01155 | 4014 | RETIREMENT | 56,522 | 57,963 | 79,455 | 21,492 |
| 01155 | 4015 | HEALTH INSURANCE | 87,863 | 99,975 | 100,163 | 188 |
| 01155 | 4016 | DENTAL INSURANCE | 4,271 | 4,224 | 4,609 | 385 |
| 01155 | 4017 | LIFE INSURANCE | 174 | 144 | 144 | - |
| 01155 | 4020 | OVERTIME | 1,568 | 2,500 | 2,258 | (242) |
| 01155 | 4070 | EMPLOYEE BENEFITS | 1,000 | 550 | - | (550) |
| 01155 | 4100 | OFFICE SUPPLIES | 2,900 | 3,000 | 3,000 | - |
| 01155 | 4110 | POSTAGE | 3,195 | 2,940 | 2,820 | (120) |
| 01155 | 4120 | SOFTWARE | 100 | 329 | 225 | (104) |
| 01155 | 4130 | BATTERIES | 55 | 702 | 335 | (367) |
| 01155 | 4140 | DUES & SUBSCRIPTIONS | 1,165 | 1,012 | 1,022 | 10 |
| 01155 | 4150 | TRAVEL EXPENSE | - | 295 | 255 | (40) |
| 01155 | 4170 | FUEL & OIL | 3,565 | 3,661 | 4,300 | 639 |
| 01155 | 4210 | TELEPHONE | 306 | 325 | 325 | - |
| 01155 | 4211 | LONG DISTANCE | 83 | 125 | 95 | (30) |
| 01155 | 4212 | DATA LINE PHONE CHARGES | 2,055 | 2,064 | 2,064 | - |
| 01155 | 4262 | COPIER CONTRACT | 887 | 775 | 888 | 113 |
| 01155 | 4265 | SOFTWARE CONTRACT | 2,798 | 2,911 | 1,470 | (1,441) |
| 01155 | 4290 | REPAIRS TO VEHICLES | 2,376 | 1,650 | 2,000 | 350 |
| 01155 | 4621 | PROPERTY INSURANCE | 2,406 | 2,478 | 2,572 | 94 |
| 01155 | 4622 | TORT INSURANCE | 6,078 | 6,260 | 7,112 | 852 |
| 01155 | 4624 | LICENSES | 1,295 | 1,295 | 1,490 | 195 |
| 01155 | 4640 | TRAINING | 2,591 | - | - | - |
| 01155 | 4650 | CONSULTING & CONTRACTUAL | 17,188 | 3,000 | 3,200 | 200 |
| 01155 | 4810 | COMPUTER EQUIPMENT | 1,919 | - | - | - |
| 01155 | 4820 | OFFICE FURNITURE & EQUIP | 1,971 | - | - | - |
| Sub Total | | | \$ 760,391 | \$ 765,198 | \$ 855,290 | \$ 90,092 |



Tax Assessor

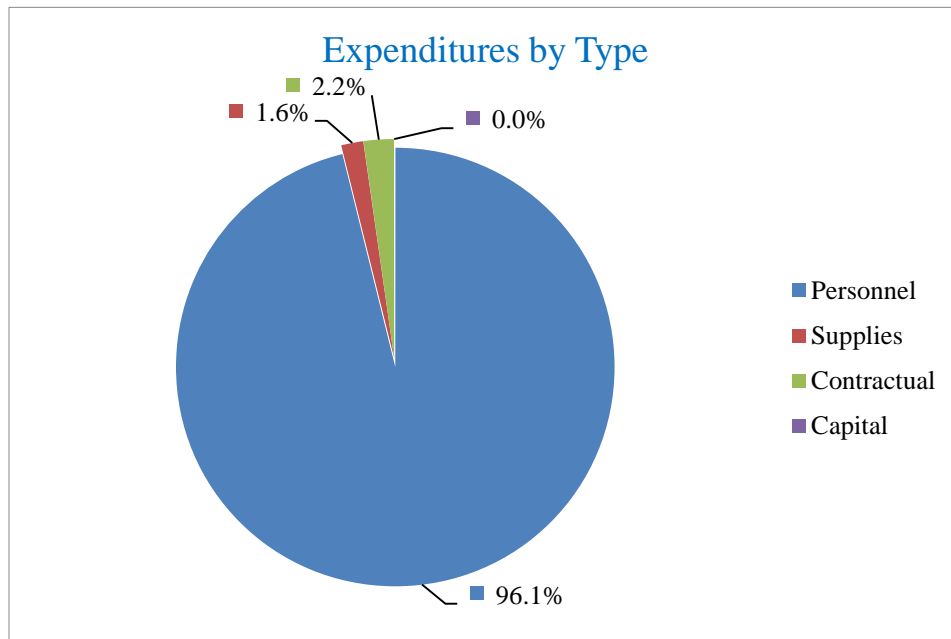
FY 17-18 Budget Highlights

Implementation of the Compensation Study

Budget Summary – Type, Personnel Count & Type Chart

| DESCRIPTION | FY 15-16 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|------------------|--------------------|--------------------|---------------------|------------------|
| PERSONNEL | \$ 707,459 | \$ 732,376 | \$ 822,117 | \$ 89,741 |
| SUPPLIES | 17,245 | 13,589 | 13,957 | 368 |
| CONTRACTUAL | 35,687 | 19,233 | 19,216 | (17) |
| CAPITAL | - | - | - | - |
| Sub Total | \$ 760,391 | \$ 765,198 | \$ 855,290 | \$ 90,092 |

| DESCRIPTION | FY 15-16 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | COUNT CHANGE |
|------------------|--------------------|--------------------|---------------------|-----------------|
| FULL TIME | 12 | 12 | 12 | 0 |
| PART TIME | 1 | 1 | 1 | 0 |
| Sub Total | 13 | 13 | 13 | 0 |



GIS Mapping

Mission

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

Expenditures by Line Item

| ORG | OBJ | DESCRIPTION | FY 2016 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|------------------|------|--------------------------|-------------------|--------------------|---------------------|------------------|
| 01157 | 4010 | SALARIES & WAGES | \$ 180,588 | \$ 183,565 | \$ 223,401 | \$ 39,836 |
| 01157 | 4012 | FICA | 12,795 | 12,983 | 16,329 | 3,346 |
| 01157 | 4013 | WORKER'S COMPENSATION | 1,471 | 1,498 | 1,823 | 325 |
| 01157 | 4014 | RETIREMENT | 19,893 | 20,304 | 30,295 | 9,991 |
| 01157 | 4015 | HEALTH INSURANCE | 43,664 | 48,879 | 48,963 | 84 |
| 01157 | 4016 | DENTAL INSURANCE | 1,626 | 1,536 | 1,676 | 140 |
| 01157 | 4017 | LIFE INSURANCE | 60 | 48 | 48 | - |
| 01157 | 4070 | EMPLOYEE BENEFITS | 350 | 550 | - | (550) |
| 01157 | 4100 | OFFICE SUPPLIES | 2,904 | 3,000 | 3,000 | - |
| 01157 | 4110 | POSTAGE | 13 | 50 | 50 | - |
| 01157 | 4120 | SOFTWARE | 3,325 | - | - | - |
| 01157 | 4140 | DUES & SUBSCRIPTIONS | - | 100 | 100 | - |
| 01157 | 4170 | FUEL & OIL | 585 | 550 | 550 | - |
| 01157 | 4211 | LONG DISTANCE | 18 | 45 | 25 | (20) |
| 01157 | 4212 | DATA LINE PHONE CHARGES | 463 | 600 | 600 | - |
| 01157 | 4265 | SOFTWARE CONTRACT | 36,659 | 41,653 | 40,217 | (1,436) |
| 01157 | 4270 | REPAIRS TO EQUIPMENT | - | 200 | 200 | - |
| 01157 | 4290 | REPAIRS TO VEHICLES | 90 | 750 | 750 | - |
| 01157 | 4622 | TORT INSURANCE | 2,160 | 2,225 | 2,791 | 566 |
| 01157 | 4624 | LICENSES | 600 | 830 | 600 | (230) |
| 01157 | 4640 | TRAINING | 3,377 | - | - | - |
| 01157 | 4650 | CONSULTING & CONTRACTUAL | 2,400 | 13,000 | 13,000 | - |
| 01157 | 4810 | COMPUTER EQUIPMENT | 1,923 | - | 4,000 | 4,000 |
| 01157 | 4915 | MACHINERY & EQUIPMENT | 17,000 | 17,290 | - | (17,290) |
| Sub Total | | | \$ 331,965 | \$ 349,656 | \$ 388,418 | \$ 38,762 |

FY 17-18 Budget Highlights

Implementation of the Compensation Study

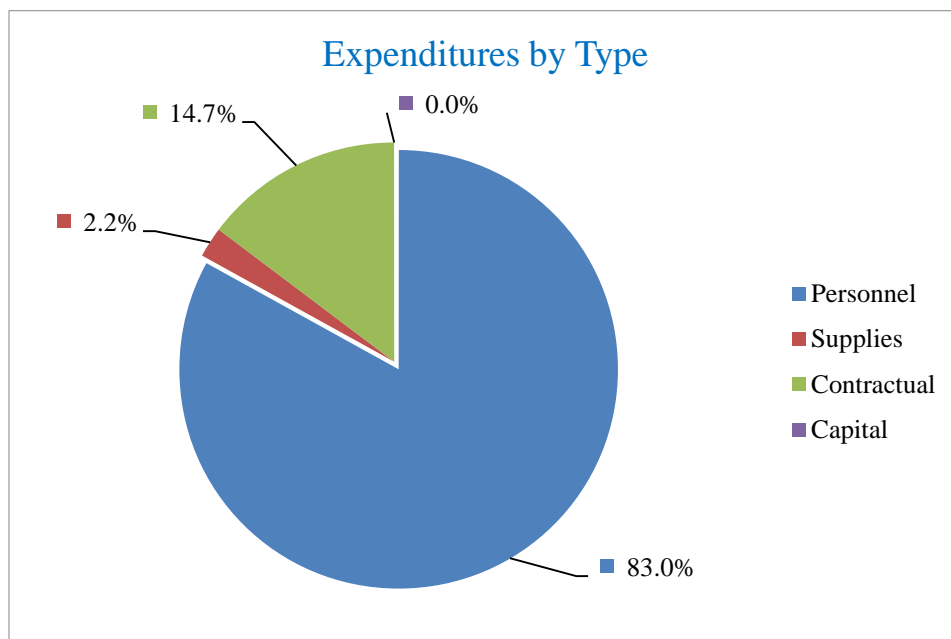


GIS Mapping

Budget Summary – Type, Personnel Count & Type Chart

| DESCRIPTION | FY 15-16 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|------------------|--------------------|--------------------|---------------------|------------------|
| PERSONNEL | \$ 260,448 | \$ 269,363 | \$ 322,535 | \$ 53,172 |
| SUPPLIES | 8,841 | 4,650 | 8,650 | 4,000 |
| CONTRACTUAL | 45,676 | 58,353 | 57,233 | (1,120) |
| CAPITAL | 17,000 | 17,290 | - | (17,290) |
| Sub Total | \$ 331,965 | \$ 349,656 | \$ 388,418 | \$ 38,762 |

| DESCRIPTION | FY 15-16 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | COUNT CHANGE |
|------------------|--------------------|--------------------|---------------------|-----------------|
| FULL TIME | 4 | 4 | 4 | 0 |
| PART TIME | 0 | 0 | 0 | 0 |
| Sub Total | 4 | 4 | 4 | 0 |



Registration and Elections

Mission

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

Expenditures by Line Item

| ORG | OBJ | DESCRIPTION | FY 2016 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|------------------|------|---------------------------|-------------------|--------------------|---------------------|------------------|
| 01160 | 4010 | SALARIES & WAGES | \$ 91,630 | \$ 93,147 | \$ 126,084 | \$ 32,937 |
| 01160 | 4011 | SUPPLEMENTAL PAY | 10,725 | 10,500 | 10,500 | - |
| 01160 | 4012 | FICA | 7,732 | 7,902 | 8,704 | 802 |
| 01160 | 4013 | WORKER'S COMPENSATION | 288 | 287 | 316 | 29 |
| 01160 | 4014 | RETIREMENT | 10,841 | 11,022 | 14,862 | 3,840 |
| 01160 | 4015 | HEALTH INSURANCE | 19,676 | 21,725 | 21,765 | 40 |
| 01160 | 4016 | DENTAL INSURANCE | 818 | 768 | 838 | 70 |
| 01160 | 4017 | LIFE INSURANCE | 30 | 24 | 24 | - |
| 01160 | 4020 | OVERTIME | 2,020 | 2,000 | 2,500 | 500 |
| 01160 | 4021 | UNEMPLOYMENT COMPENSATION | (103) | - | - | - |
| 01160 | 4100 | OFFICE SUPPLIES | 4,092 | 4,500 | 4,500 | - |
| 01160 | 4110 | POSTAGE | 11,395 | 14,000 | 13,000 | (1,000) |
| 01160 | 4140 | DUES & SUBSCRIPTIONS | 360 | 360 | 360 | - |
| 01160 | 4150 | TRAVEL EXPENSE | 266 | 1,000 | 750 | (250) |
| 01160 | 4210 | TELEPHONE | 330 | 375 | 375 | - |
| 01160 | 4211 | LONG DISTANCE | 63 | 300 | 100 | (200) |
| 01160 | 4240 | ELECTION COST | 132,136 | 71,500 | 160,705 | 89,205 |
| 01160 | 4262 | COPIER CONTRACT | 1,142 | 1,500 | 1,500 | - |
| 01160 | 4265 | SOFTWARE CONTRACT | 15,698 | 16,000 | 16,000 | - |
| 01160 | 4266 | EQUIPMENT CONTRACT | 11,745 | 11,888 | 11,888 | - |
| 01160 | 4270 | REPAIRS TO EQUIPMENT | 822 | 3,200 | 3,200 | - |
| 01160 | 4622 | TORT INSURANCE | 3,189 | 1,302 | 1,403 | 101 |
| 01160 | 4640 | TRAINING | 1,426 | - | - | - |
| 01160 | 4650 | CONSULTING & CONTRACTUAL | 17,166 | 29,000 | - | (29,000) |
| 01160 | 4810 | COMPUTER EQUIPMENT | 446 | - | - | - |
| Sub Total | | | \$ 343,933 | \$ 302,300 | \$ 399,374 | \$ 97,074 |

FY 17-18 Budget Highlights

The budget includes funding for the election in November for Local, State and National contests and implementation of the Compensation Study. Council approved the addition of one (1) position for the Election Office. The money will come from attrition and the elimination of the part time workers for the Elections.

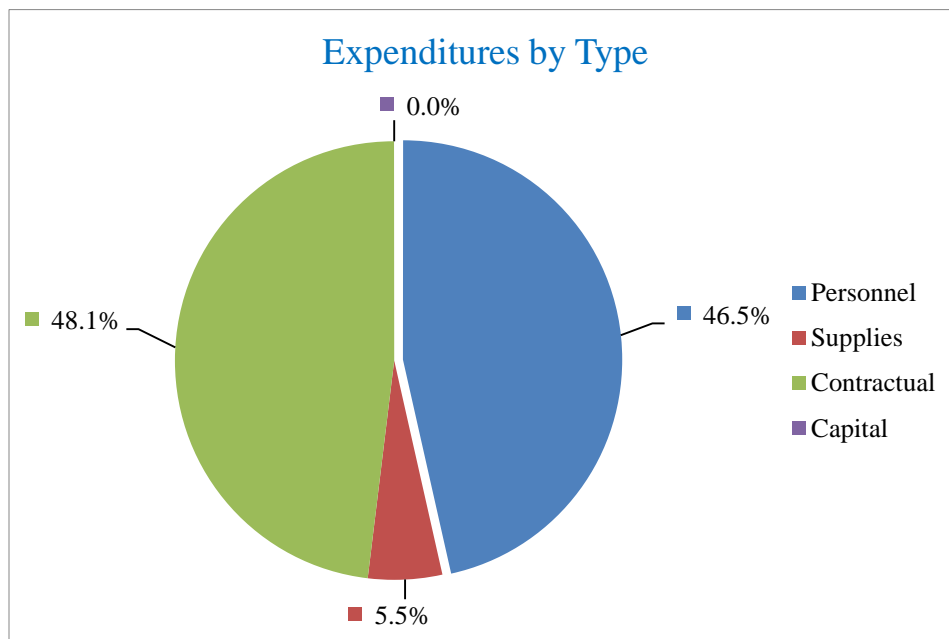


Registration and Elections

Budget Summary – Type, Personnel Count & Type Chart

| DESCRIPTION | FY 15-16 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|------------------|--------------------|--------------------|---------------------|------------------|
| PERSONNEL | \$ 143,657 | \$ 147,375 | \$ 185,593 | \$ 38,218 |
| SUPPLIES | 17,381 | 23,060 | 21,810 | (1,250) |
| CONTRACTUAL | 182,895 | 131,865 | 191,971 | 60,106 |
| CAPITAL | - | - | - | - |
| Sub Total | \$ 343,933 | \$ 302,300 | \$ 399,374 | \$ 97,074 |

| DESCRIPTION | FY 15-16 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | COUNT CHANGE |
|------------------|--------------------|--------------------|---------------------|-----------------|
| FULL TIME | 2 | 2 | 3 | 1 |
| PART TIME | 0 | 0 | 0 | 0 |
| Sub Total | 2 | 2 | 3 | 1 |



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 2016 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|------------------|------|--------------------------|-------------------|--------------------|---------------------|------------------|
| 01171 | 4010 | SALARIES & WAGES | \$ 117,204 | \$ 119,253 | \$ 132,902 | \$ 13,649 |
| 01171 | 4012 | FICA | 8,634 | 8,794 | 9,883 | 1,089 |
| 01171 | 4013 | WORKER'S COMPENSATION | 2,424 | 2,493 | 2,779 | 286 |
| 01171 | 4014 | RETIREMENT | 12,927 | 13,190 | 18,022 | 4,832 |
| 01171 | 4015 | HEALTH INSURANCE | 21,589 | 24,440 | 24,484 | 44 |
| 01171 | 4016 | DENTAL INSURANCE | 789 | 768 | 838 | 70 |
| 01171 | 4017 | LIFE INSURANCE | 30 | 24 | 24 | - |
| 01171 | 4070 | EMPLOYEE BENEFITS | - | 250 | - | (250) |
| 01171 | 4100 | OFFICE SUPPLIES | 1,151 | 1,850 | 1,500 | (350) |
| 01171 | 4110 | POSTAGE | 549 | 500 | 350 | (150) |
| 01171 | 4140 | DUES & SUBSCRIPTIONS | 415 | 465 | 827 | 362 |
| 01171 | 4170 | FUEL & OIL | 190 | 130 | 130 | - |
| 01171 | 4211 | LONG DISTANCE | 12 | 25 | 25 | - |
| 01171 | 4290 | REPAIRS TO VEHICLES | 79 | 450 | 450 | - |
| 01171 | 4400 | FOOD | 28 | 200 | 200 | - |
| 01171 | 4621 | PROPERTY INSURANCE | 380 | 391 | 401 | 10 |
| 01171 | 4622 | TORT INSURANCE | 1,370 | 1,411 | 1,635 | 224 |
| 01171 | 4640 | TRAINING | 245 | - | - | - |
| 01171 | 4650 | CONSULTING & CONTRACTUAL | 21,000 | 29,000 | 29,000 | - |
| Sub Total | | | \$ 189,015 | \$ 203,634 | \$ 223,450 | \$ 19,816 |

FY 17-18 Budget Highlights

Implementation of the Compensation Study

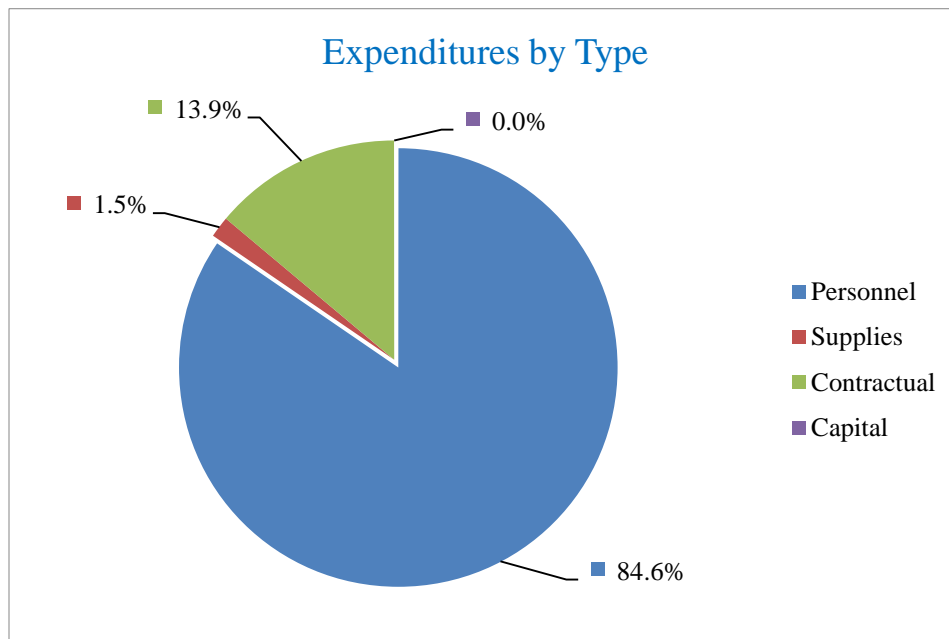


Planning

Budget Summary – Type, Personnel Count & Type Chart

| DESCRIPTION | FY 15-16 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|------------------|--------------------|--------------------|---------------------|--------------------|
| PERSONNEL | \$ 163,596 | \$ 169,212 | \$ 188,932 | \$ (19,720) |
| SUPPLIES | 2,413 | 3,595 | 3,457 | 138 |
| CONTRACTUAL | 23,006 | 30,827 | 31,061 | (234) |
| CAPITAL | - | - | - | - |
| Sub Total | \$ 189,015 | \$ 203,634 | \$ 223,450 | \$ (19,816) |

| DESCRIPTION | FY 15-16 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | COUNT CHANGE |
|------------------|--------------------|--------------------|---------------------|-----------------|
| FULL TIME | 2 | 2 | 2 | 0 |
| PART TIME | 0 | 0 | 0 | 0 |
| Sub Total | 2 | 2 | 2 | 0 |



Information Systems

Mission

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

Expenditures by Line Item

| ORG | OBJ | DESCRIPTION | FY 2016 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|------------------|------|-------------------------------|---------------------|---------------------|---------------------|------------------|
| 01180 | 4010 | SALARIES & WAGES | \$ 359,864 | \$ 351,480 | \$ 350,550 | \$ (930) |
| 01180 | 4012 | FICA | 26,305 | 25,608 | 25,897 | 289 |
| 01180 | 4013 | WORKER'S COMPENSATION | 2,054 | 2,032 | 2,589 | 557 |
| 01180 | 4014 | RETIREMENT | 39,692 | 38,876 | 47,537 | 8,661 |
| 01180 | 4015 | HEALTH INSURANCE | 55,309 | 61,194 | 61,316 | 122 |
| 01180 | 4016 | DENTAL INSURANCE | 2,335 | 2,304 | 2,514 | 210 |
| 01180 | 4017 | LIFE INSURANCE | 86 | 72 | 72 | - |
| 01180 | 4070 | EMPLOYEE BENEFITS | 200 | 200 | 700 | 500 |
| 01180 | 4100 | OFFICE SUPPLIES | 344 | 500 | 500 | - |
| 01180 | 4110 | POSTAGE | 109 | 400 | 300 | (100) |
| 01180 | 4120 | SOFTWARE | 9,552 | 7,540 | 2,000 | (5,540) |
| 01180 | 4130 | BATTERIES | 459 | 100 | 156 | 56 |
| 01180 | 4140 | DUES & SUBSCRIPTIONS | 175 | 185 | - | (185) |
| 01180 | 4150 | TRAVEL EXPENSE | 89 | 500 | 250 | (250) |
| 01180 | 4170 | FUEL & OIL | 1,748 | 1,570 | 1,570 | - |
| 01180 | 4210 | TELEPHONE | 306 | 325 | 325 | - |
| 01180 | 4211 | LONG DISTANCE | 49 | 125 | 50 | (75) |
| 01180 | 4212 | DATA LINE PHONE CHARGES | 46,619 | 49,760 | 49,660 | (100) |
| 01180 | 4215 | CELLULAR TELEPHONE | 1,190 | 1,260 | 1,260 | - |
| 01180 | 4262 | COPIER CONTRACT | 849 | 500 | 500 | - |
| 01180 | 4265 | SOFTWARE CONTRACT | 308,065 | 329,310 | 344,561 | 15,251 |
| 01180 | 4266 | EQUIPMENT CONTRACT | 50,829 | 62,631 | 47,360 | (15,271) |
| 01180 | 4270 | REPAIRS TO EQUIPMENT | 1,722 | 4,000 | 3,500 | (500) |
| 01180 | 4290 | REPAIRS TO VEHICLES | 38 | 1,500 | 1,500 | - |
| 01180 | 4310 | SMALL HAND TOOLS | 191 | 500 | 500 | - |
| 01180 | 4400 | FOOD | 64 | - | - | - |
| 01180 | 4410 | UNIFORMS & CLOTHING | 200 | 200 | 200 | - |
| 01180 | 4621 | PROPERTY INSURANCE | 760 | - | 802 | 802 |
| 01180 | 4622 | TORT INSURANCE | 4,061 | 4,183 | 16,243 | 12,060 |
| 01180 | 4650 | CONSULTING & CONTRACTUAL | 58,699 | 29,450 | 29,450 | - |
| 01180 | 4710 | SPECIAL DEPARTMENTAL SUPPLIES | 2,723 | 3,000 | 3,000 | - |
| 01180 | 4810 | COMPUTER EQUIPMENT | 51,525 | 125,850 | 100,800 | (25,050) |
| 01180 | 4915 | MACHINERY & EQUIPMENT | 82,235 | 35,321 | 132,926 | 97,605 |
| Sub Total | | | \$ 1,108,445 | \$ 1,140,476 | \$ 1,228,588 | \$ 88,112 |



Information Systems

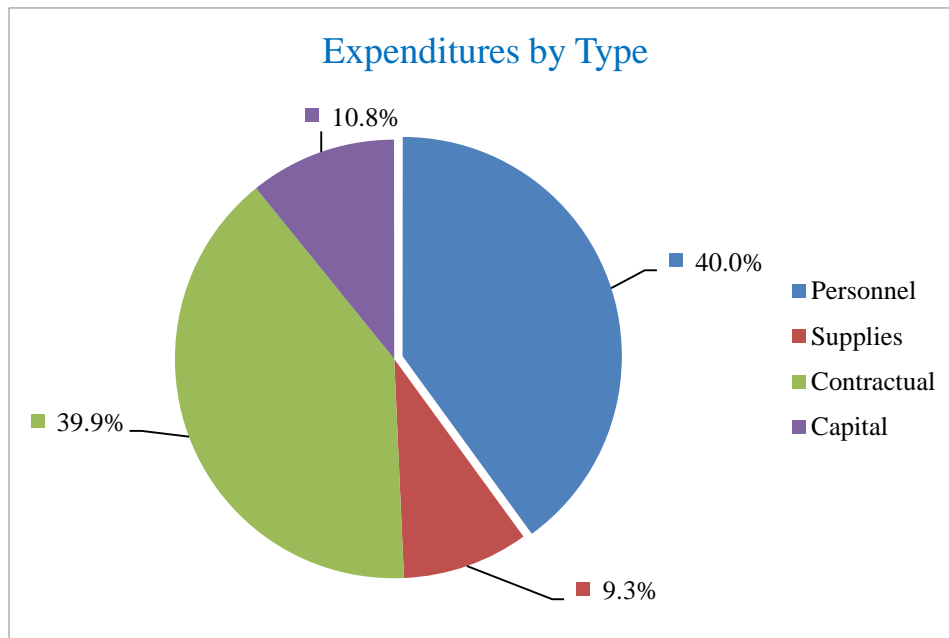
FY 17-18 Budget Highlights

The budget includes the replacement of the core network router and the Cisco voice gateway.

Budget Summary – Type, Personnel Count & Type Chart

| DESCRIPTION | FY 15-16 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|------------------|---------------------|---------------------|---------------------|------------------|
| PERSONNEL | \$ 485,846 | \$ 481,766 | \$ 491,175 | \$ 9,409 |
| SUPPLIES | 68,938 | 145,845 | 114,276 | (31,569) |
| CONTRACTUAL | 471,426 | 477,544 | 490,211 | 12,667 |
| CAPITAL | 82,235 | 35,321 | 132,926 | 97,605 |
| Sub Total | \$ 1,108,445 | \$ 1,140,476 | \$ 1,228,588 | \$ 88,112 |

| DESCRIPTION | FY 15-16 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | COUNT CHANGE |
|------------------|--------------------|--------------------|---------------------|-----------------|
| FULL TIME | 6 | 6 | 6 | 0 |
| PART TIME | 0 | 0 | 0 | 0 |
| Sub Total | 6 | 6 | 6 | 0 |



Magistrate Court

Mission

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

Expenditures by Line Item

| ORG | OBJ | DESCRIPTION | FY 2016 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|------------------|------|------------------------------|-------------------|--------------------|---------------------|------------------|
| 01232 | 4010 | SALARIES & WAGES | \$ 397,597 | \$ 417,399 | \$ 418,561 | \$ 1,162 |
| 01232 | 4012 | FICA | 29,042 | 30,231 | 30,646 | 415 |
| 01232 | 4013 | WORKER'S COMPENSATION | 1,184 | 1,237 | 1,250 | 13 |
| 01232 | 4014 | RETIREMENT | 50,162 | 52,589 | 63,447 | 10,858 |
| 01232 | 4015 | HEALTH INSURANCE | 83,877 | 93,985 | 98,462 | 4,477 |
| 01232 | 4016 | DENTAL INSURANCE | 3,568 | 3,456 | 3,771 | 315 |
| 01232 | 4017 | LIFE INSURANCE | 133 | 108 | 108 | - |
| 01232 | 4070 | EMPLOYEE BENEFITS | 750 | - | 650 | 650 |
| 01232 | 4100 | OFFICE SUPPLIES | 6,313 | 5,500 | 5,500 | - |
| 01232 | 4110 | POSTAGE | 4,862 | 5,000 | 5,000 | - |
| 01232 | 4130 | BATTERIES | 3 | 10 | 10 | - |
| 01232 | 4140 | DUES & SUBSCRIPTIONS | 785 | 1,400 | 1,400 | - |
| 01232 | 4150 | TRAVEL EXPENSE | 3,085 | 4,500 | 4,500 | - |
| 01232 | 4180 | JUROR FEES | 12,127 | 20,000 | 16,000 | (4,000) |
| 01232 | 4210 | TELEPHONE | 5,292 | 6,400 | 5,400 | (1,000) |
| 01232 | 4211 | LONG DISTANCE | 74 | 100 | 75 | (25) |
| 01232 | 4212 | DATA LINE PHONE CHARGES | 7,902 | 6,000 | 6,000 | - |
| 01232 | 4215 | CELLULAR TELEPHONE | 1,680 | 1,680 | 1,680 | - |
| 01232 | 4262 | COPIER CONTRACT | 845 | 500 | 500 | - |
| 01232 | 4263 | SECURITY MONITORING CONTRACT | 248 | 248 | 248 | - |
| 01232 | 4268 | FIRE ALARM INSPECTION | 462 | 462 | 462 | - |
| 01232 | 4270 | REPAIRS TO EQUIPMENT | - | 375 | 375 | - |
| 01232 | 4430 | CLEANING & SANITATION | 9 | 20 | 20 | - |
| 01232 | 4622 | TORT INSURANCE | 4,652 | 4,792 | 5,331 | 539 |
| 01232 | 4630 | RENT-BUILDINGS, EQUIPMENT | 993 | - | - | - |
| 01232 | 4640 | TRAINING | 3,655 | - | - | - |
| 01232 | 4810 | COMPUTER EQUIPMENT | 552 | 580 | 300 | (280) |
| 01232 | 4820 | OFFICE FURNITURE & EQUIP | - | - | 3,620 | 3,620 |
| Sub Total | | | \$ 619,849 | \$ 656,572 | \$ 673,316 | \$ 16,744 |

FY 17-18 Budget Highlights

No significant changes for the FY 2018 budget.

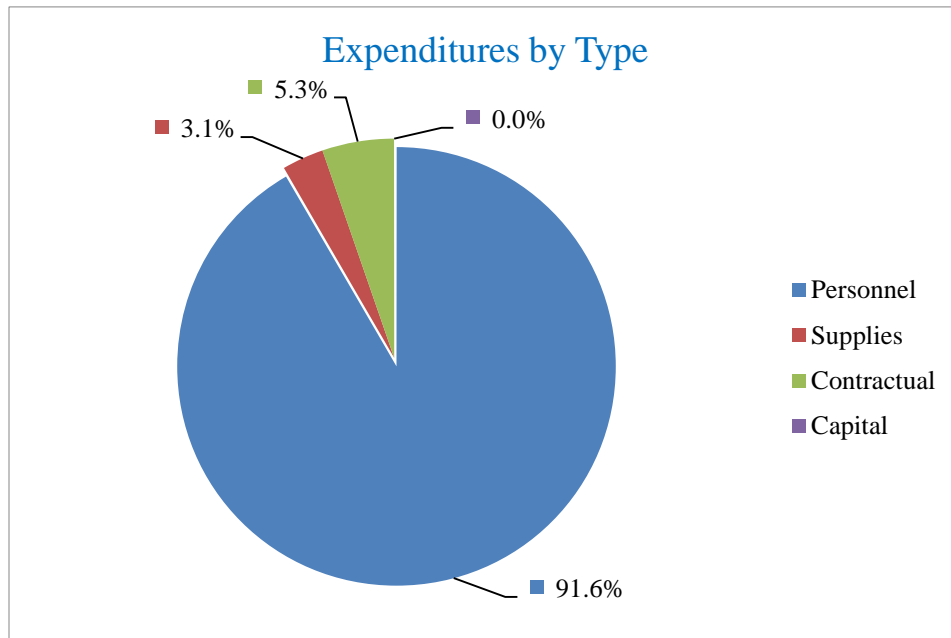


Magistrate Court

Budget Summary – Type, Personnel Count & Type Chart

| DESCRIPTION | FY 15-16 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|------------------|--------------------|--------------------|---------------------|------------------|
| PERSONNEL | \$ 566,311 | \$ 599,005 | \$ 616,895 | \$ 17,890 |
| SUPPLIES | 15,608 | 17,385 | 20,725 | 3,340 |
| CONTRACTUAL | 37,930 | 40,182 | 35,696 | (4,486) |
| CAPITAL | - | - | - | - |
| Sub Total | \$ 619,849 | \$ 656,572 | \$ 673,316 | \$ 16,744 |

| DESCRIPTION | FY 15-16 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | COUNT CHANGE |
|------------------|--------------------|--------------------|---------------------|-----------------|
| FULL TIME | 9 | 9 | 9 | 0 |
| PART TIME | 0 | 0 | 0 | 0 |
| Sub Total | 9 | 9 | 9 | 0 |



Vehicle Maintenance

Mission

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

Expenditures by Line Item

| ORG | OBJ | DESCRIPTION | FY 2016 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|-------|------|-------------------------------|-------------------|--------------------|---------------------|------------------|
| 01315 | 4010 | SALARIES & WAGES | \$ 361,234 | \$ 427,353 | \$ 420,247 | \$ (7,106) |
| 01315 | 4012 | FICA | 26,858 | 31,609 | 31,429 | (180) |
| 01315 | 4013 | WORKER'S COMPENSATION | 11,842 | 13,869 | 13,614 | (255) |
| 01315 | 4014 | RETIREMENT | 40,155 | 47,357 | 57,262 | 9,905 |
| 01315 | 4015 | HEALTH INSURANCE | 68,289 | 104,203 | 78,456 | (25,747) |
| 01315 | 4016 | DENTAL INSURANCE | 3,373 | 4,200 | 3,771 | (429) |
| 01315 | 4017 | LIFE INSURANCE | 128 | 146 | 108 | (38) |
| 01315 | 4020 | OVERTIME | 3,593 | 800 | 2,000 | 1,200 |
| 01315 | 4070 | EMPLOYEE BENEFITS | - | 950 | 200 | (750) |
| 01315 | 4100 | OFFICE SUPPLIES | 875 | 920 | 920 | - |
| 01315 | 4110 | POSTAGE | 12 | - | - | - |
| 01315 | 4140 | DUES & SUBSCRIPTIONS | (97) | - | - | - |
| 01315 | 4160 | SAFETY ITEMS | 763 | 1,300 | 1,600 | 300 |
| 01315 | 4170 | FUEL & OIL | 6,250 | 9,776 | 9,776 | - |
| 01315 | 4200 | ELECTRICITY & HEATING FUEL | 12,762 | 14,000 | 14,000 | - |
| 01315 | 4211 | LONG DISTANCE | 16 | 20 | 20 | - |
| 01315 | 4212 | DATA LINE PHONE CHARGES | - | - | 240 | 240 |
| 01315 | 4215 | CELLULAR TELEPHONE | 780 | 840 | 840 | - |
| 01315 | 4220 | WATER & SEWER | 228 | 234 | 234 | - |
| 01315 | 4262 | COPIER CONTRACT | 8 | 55 | 55 | - |
| 01315 | 4265 | SOFTWARE CONTRACT | 4,054 | 2,650 | 4,750 | 2,100 |
| 01315 | 4270 | REPAIRS TO EQUIPMENT | 159 | 750 | 500 | (250) |
| 01315 | 4290 | REPAIRS TO VEHICLES | 5,128 | 4,300 | 4,300 | - |
| 01315 | 4310 | SMALL HAND TOOLS | 8,286 | 8,700 | 8,700 | - |
| 01315 | 4410 | UNIFORMS & CLOTHING | 5,752 | 6,050 | 6,050 | - |
| 01315 | 4430 | CLEANING & SANITATION | 7,788 | 3,500 | 6,000 | 2,500 |
| 01315 | 4480 | CHEMICALS | 4,836 | 5,000 | 5,000 | - |
| 01315 | 4621 | PROPERTY INSURANCE | 4,130 | 4,254 | 4,584 | 330 |
| 01315 | 4622 | TORT INSURANCE | 4,157 | 4,281 | 5,251 | 970 |
| 01315 | 4640 | TRAINING | 1,552 | - | - | - |
| 01315 | 4710 | SPECIAL DEPARTMENTAL SUPPLIES | 12,509 | 2,750 | 3,500 | 750 |



Vehicle Maintenance

Expenditures by Line Item, continued

| ORG | OBJ | DESCRIPTION | FY 2016 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|------------------|------|--------------------------------|-------------------|--------------------|---------------------|--------------------|
| 01315 | 4810 | COMPUTER EQUIPMENT | \$ - | \$ 2,000 | \$ - | \$ (2,000) |
| 01315 | 4850 | MACHINES & EQUIPMENT | 271 | 1,000 | 500 | (500) |
| 01315 | 4914 | IMPROVEMENTS OTHER THAN BUILDS | 20,720 | 16,930 | - | (16,930) |
| 01315 | 4915 | MACHINERY & EQUIPMENT | 45,317 | 68,000 | 15,300 | (52,700) |
| Sub Total | | | \$ 661,726 | \$ 787,797 | \$ 699,207 | \$ (88,590) |

FY 17-18 Budget Highlights

The budget includes the reduction of one (1) mechanic.

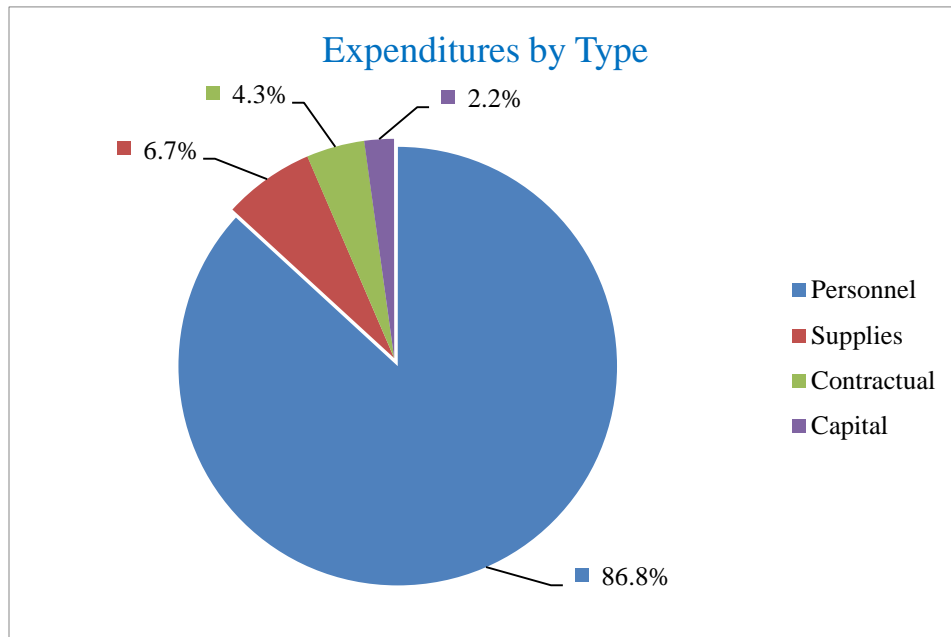


Vehicle Maintenance

Budget Summary – Type, Personnel Count & Type Chart

| DESCRIPTION | FY 15-16 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|------------------|--------------------|--------------------|---------------------|--------------------|
| PERSONNEL | \$ 515,472 | \$ 630,487 | \$ 607,087 | \$ (23,400) |
| SUPPLIES | 52,531 | 46,046 | 46,846 | 800 |
| CONTRACTUAL | 27,686 | 26,334 | 29,974 | 3,640 |
| CAPITAL | 66,037 | 84,930 | 15,300 | (69,630) |
| Sub Total | \$ 661,726 | \$ 787,797 | \$ 699,207 | \$ (88,590) |

| DESCRIPTION | FY 15-16 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | COUNT CHANGE |
|------------------|--------------------|--------------------|---------------------|-----------------|
| FULL TIME | 9 | 11 | 10 | -1 |
| PART TIME | 0 | 0 | 0 | 0 |
| Sub Total | 9 | 11 | 10 | -1 |



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 2016 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|------------------|------|-------------------------------|-------------------|--------------------|---------------------|--------------------|
| 01172 | 4010 | SALARIES & WAGES | \$ 240,934 | \$ 252,172 | \$ 269,738 | \$ 17,566 |
| 01172 | 4012 | FICA | 17,869 | 18,677 | 19,709 | 1,032 |
| 01172 | 4013 | WORKER'S COMPENSATION | 3,626 | 3,839 | 4,094 | 255 |
| 01172 | 4014 | RETIREMENT | 26,524 | 27,894 | 36,580 | 8,686 |
| 01172 | 4015 | HEALTH INSURANCE | 47,033 | 54,519 | 60,693 | 6,174 |
| 01172 | 4016 | DENTAL INSURANCE | 2,373 | 2,304 | 2,514 | 210 |
| 01172 | 4017 | LIFE INSURANCE | 88 | 72 | 72 | - |
| 01172 | 4070 | EMPLOYEE BENEFITS | - | 300 | 350 | 50 |
| 01172 | 4100 | OFFICE SUPPLIES | 723 | 600 | 600 | - |
| 01172 | 4110 | POSTAGE | 135 | 125 | 125 | - |
| 01172 | 4120 | SOFTWARE | - | 88,000 | - | (88,000) |
| 01172 | 4140 | DUES & SUBSCRIPTIONS | 736 | 1,712 | 1,712 | - |
| 01172 | 4160 | SAFETY ITEMS | 76 | 190 | 100 | (90) |
| 01172 | 4170 | FUEL & OIL | 5,145 | 5,831 | 5,831 | - |
| 01172 | 4210 | TELEPHONE | 306 | 320 | 320 | - |
| 01172 | 4211 | LONG DISTANCE | 8 | 30 | 15 | (15) |
| 01172 | 4212 | DATA LINE PHONE CHARGES | - | - | 480 | 480 |
| 01172 | 4215 | CELLULAR TELEPHONE | 1,405 | 1,460 | 3,685 | 2,225 |
| 01172 | 4262 | COPIER CONTRACT | 771 | 700 | 700 | - |
| 01172 | 4265 | SOFTWARE CONTRACT | 248 | 255 | 255 | - |
| 01172 | 4290 | REPAIRS TO VEHICLES | 1,029 | 2,000 | 1,220 | (780) |
| 01172 | 4310 | SMALL HAND TOOLS | - | 100 | 100 | - |
| 01172 | 4621 | PROPERTY INSURANCE | 1,184 | 1,220 | 859 | (361) |
| 01172 | 4622 | TORT INSURANCE | 2,918 | 3,006 | 3,404 | 398 |
| 01172 | 4640 | TRAINING | 4,565 | - | - | - |
| 01172 | 4710 | SPECIAL DEPARTMENTAL SUPPLIES | 127 | 100 | 100 | - |
| 01172 | 4810 | COMPUTER EQUIPMENT | - | - | 3,000 | 3,000 |
| 01172 | 4820 | OFFICE FURNITURE & EQUIP | 4,426 | - | - | - |
| 01172 | 4915 | MACHINERY & EQUIPMENT | 46,104 | 23,035 | - | (23,035) |
| Sub Total | | | \$ 408,353 | \$ 488,461 | \$ 416,256 | \$ (72,205) |

FY 17-18 Budget Highlights

Implementation of the Compensation Study

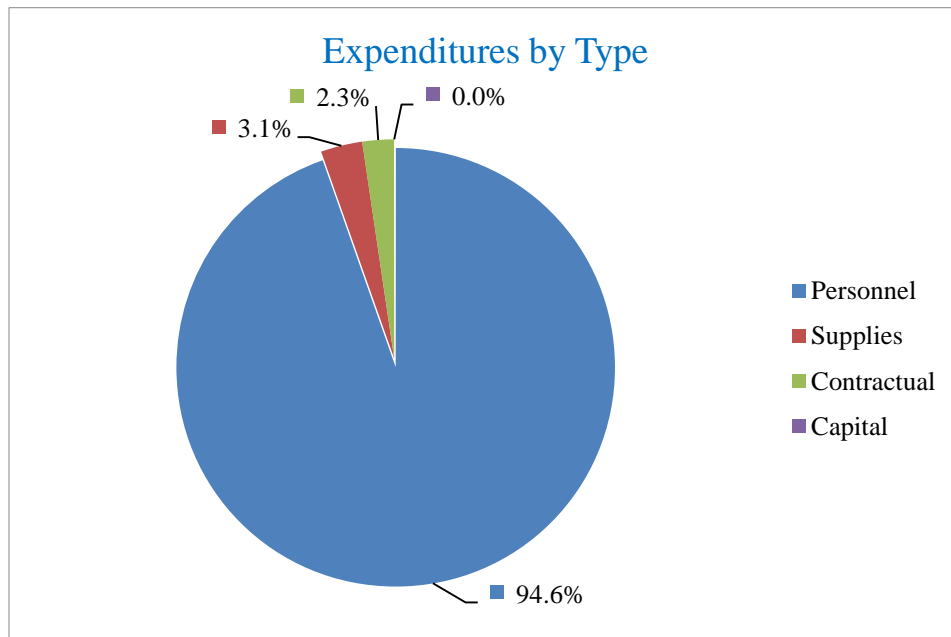


Building Codes

Budget Summary – Type, Personnel Count & Type Chart

| DESCRIPTION | FY 15-16 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|------------------|--------------------|--------------------|---------------------|--------------------|
| PERSONNEL | \$ 338,447 | \$ 359,777 | \$ 393,750 | \$ 33,973 |
| SUPPLIES | 12,398 | 98,658 | 12,788 | (85,870) |
| CONTRACTUAL | 11,405 | 6,991 | 9,718 | 2,727 |
| CAPITAL | 46,104 | 23,035 | - | (23,035) |
| Sub Total | \$ 408,354 | \$ 488,461 | \$ 416,256 | \$ (72,205) |

| DESCRIPTION | FY 15-16 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | COUNT CHANGE |
|------------------|--------------------|--------------------|---------------------|-----------------|
| FULL TIME | 6 | 6 | 6 | 0 |
| PART TIME | 0 | 0 | 0 | 0 |
| Sub Total | 6 | 6 | 6 | 0 |



Sheriff's Office

Mission

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

Expenditures by Line Item

| ORG | OBJ | DESCRIPTION | FY 2016 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|-------|------|--------------------------------|-------------------|--------------------|---------------------|------------------|
| 01210 | 4010 | SALARIES & WAGES | \$ 5,222,794 | \$ 5,432,866 | \$ 6,674,909 | \$ 1,242,043 |
| 01210 | 4011 | SUPPLEMENTAL PAY | 59,373 | - | 1,575 | 1,575 |
| 01210 | 4012 | FICA | 412,963 | 419,922 | 522,228 | 102,306 |
| 01210 | 4013 | WORKER'S COMPENSATION | 188,043 | 186,064 | 225,280 | 39,216 |
| 01210 | 4014 | RETIREMENT | 738,410 | 767,327 | 1,110,298 | 342,971 |
| 01210 | 4015 | HEALTH INSURANCE | 1,213,336 | 1,379,102 | 1,445,777 | 66,675 |
| 01210 | 4016 | DENTAL INSURANCE | 51,359 | 49,536 | 58,190 | 8,654 |
| 01210 | 4017 | LIFE INSURANCE | 1,961 | 1,596 | 1,796 | 200 |
| 01210 | 4020 | OVERTIME | 322,377 | 295,000 | 350,000 | 55,000 |
| 01210 | 4070 | EMPLOYEE BENEFITS | 4,650 | 8,400 | 4,800 | (3,600) |
| 01210 | 4100 | OFFICE SUPPLIES | 21,588 | 22,000 | 22,000 | - |
| 01210 | 4110 | POSTAGE | 3,969 | 4,000 | 4,000 | - |
| 01210 | 4120 | SOFTWARE | 386 | - | 375,000 | 375,000 |
| 01210 | 4130 | BATTERIES | 2,003 | 2,000 | 2,000 | - |
| 01210 | 4140 | DUES & SUBSCRIPTIONS | 9,088 | 8,555 | 8,555 | - |
| 01210 | 4150 | TRAVEL EXPENSE | 2,334 | 2,500 | 2,500 | - |
| 01210 | 4160 | SAFETY ITEMS | 5,978 | 5,250 | 6,250 | 1,000 |
| 01210 | 4170 | FUEL & OIL | 191,884 | 211,118 | 211,118 | - |
| 01210 | 4200 | ELECTRICITY & HEATING FUEL | 99,933 | 110,000 | 110,000 | - |
| 01210 | 4210 | TELEPHONE | 11,428 | 14,000 | 14,000 | - |
| 01210 | 4211 | LONG DISTANCE | 677 | 850 | 675 | (175) |
| 01210 | 4212 | DATA LINE PHONE CHARGES | 33,290 | 35,625 | 37,295 | 1,670 |
| 01210 | 4215 | CELLULAR TELEPHONE | 15,680 | 16,380 | 18,540 | 2,160 |
| 01210 | 4220 | WATER & SEWER | 38,784 | 50,000 | 57,000 | 7,000 |
| 01210 | 4260 | MAINTENANCE & SERVICE CONTRACT | 1,366 | 3,706 | 3,706 | - |
| 01210 | 4261 | PAGER CONTRACT | - | 100 | 100 | - |
| 01210 | 4262 | COPIER CONTRACT | 1,801 | 2,500 | 2,500 | - |
| 01210 | 4263 | SECURITY MONITORING CONTRACT | 550 | 1,100 | 1,100 | - |
| 01210 | 4265 | SOFTWARE CONTRACT | 20,137 | 27,691 | 29,191 | 1,500 |
| 01210 | 4266 | EQUIPMENT CONTRACT | 4,439 | 5,750 | 10,150 | 4,400 |
| 01210 | 4268 | FIRE ALARM INSPECTION | 550 | 550 | 550 | - |
| 01210 | 4270 | REPAIRS TO EQUIPMENT | 7,393 | 10,000 | 10,000 | - |



Sheriff's Office

Expenditures by Line Item, continued

| ORG | OBJ | DESCRIPTION | FY 2016 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|------------------|------|--------------------------------|----------------------|----------------------|----------------------|---------------------|
| 01210 | 4280 | REPAIRS TO BUILDINGS & GROUNDS | \$ 5,959 | \$ 3,000 | \$ - | \$ (3,000) |
| 01210 | 4290 | REPAIRS TO VEHICLES | 101,167 | 110,000 | 110,000 | - |
| 01210 | 4400 | FOOD | 352,683 | 300,000 | 300,000 | - |
| 01210 | 4410 | UNIFORMS & CLOTHING | 59,725 | 63,520 | 63,520 | - |
| 01210 | 4420 | BOARDING & LODGING SUPPLIES | 10,471 | 8,920 | 12,620 | 3,700 |
| 01210 | 4430 | CLEANING & SANITATION | 28,639 | 27,550 | 27,550 | - |
| 01210 | 4490 | MEDICAL SERVICES & SUPPLIES | 238,521 | 232,225 | 232,225 | - |
| 01210 | 4621 | PROPERTY INSURANCE | 52,313 | 58,474 | 65,707 | 7,233 |
| 01210 | 4622 | TORT INSURANCE | 100,970 | 72,096 | 84,702 | 12,606 |
| 01210 | 4624 | LICENSES | 130 | 100 | 100 | - |
| 01210 | 4625 | PERMIT FEES | - | - | 500 | 500 |
| 01210 | 4640 | TRAINING | 4,753 | - | - | - |
| 01210 | 4650 | CONSULTING & CONTRACTUAL | 14,880 | 21,000 | 28,200 | 7,200 |
| 01210 | 4650 | YOUTH COURT-CONTRACTUAL | 6,378 | 10,000 | 10,000 | - |
| 01210 | 4710 | SPECIAL DEPARTMENTAL SUPPLIES | 23,071 | 28,000 | 55,000 | 27,000 |
| 01210 | 4761 | GRANT MATCH | 12,335 | 16,000 | 16,000 | - |
| 01210 | 4790 | DIRECT ASSISTANCE | 3,289 | 3,500 | 3,500 | - |
| 01210 | 4810 | COMPUTER EQUIPMENT | 4,261 | - | 6,000 | 6,000 |
| 01210 | 4820 | OFFICE FURNITURE & EQUIP | 10,084 | 3,000 | 4,358 | 1,358 |
| 01210 | 4850 | MACHINES & EQUIPMENT | 9,694 | 13,000 | 18,825 | 5,825 |
| 01210 | 4915 | MACHINERY & EQUIPMENT | 513,599 | 338,394 | 577,757 | 239,363 |
| Sub Total | | | \$ 10,241,441 | \$ 10,382,267 | \$ 12,937,647 | \$ 2,555,380 |

FY 17-18 Budget Highlights

The budget includes the implementation of the compensation study, replacement of nine (9) vehicles, one (1) truck for Animal Control, transfer of four (4) positions from the Animal Control Department, and new software for the Jail and Records management system.

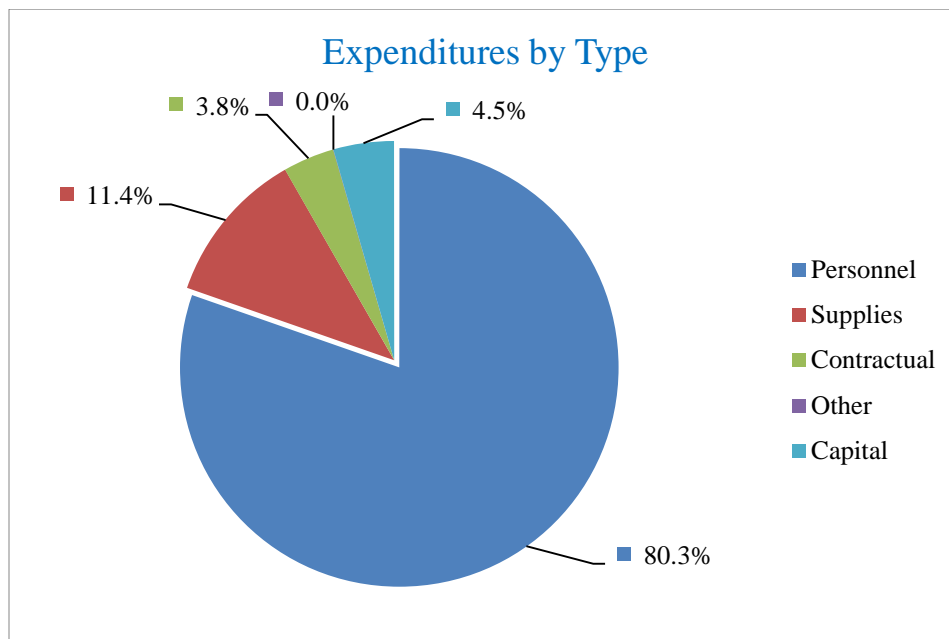


Sheriff's Office

Budget Summary – Type, Personnel Count & Type Chart

| DESCRIPTION | FY 15-16 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|------------------|----------------------|----------------------|----------------------|---------------------|
| PERSONNEL | \$ 8,215,266 | \$ 8,539,813 | \$ 10,394,853 | \$ 1,855,040 |
| SUPPLIES | 1,088,895 | 1,054,638 | 1,471,521 | 416,883 |
| CONTRACTUAL | 420,392 | 445,922 | 490,016 | 44,094 |
| OTHER | 3,289 | 3,500 | 3,500 | - |
| CAPITAL | 513,599 | 338,394 | 577,757 | 239,363 |
| Sub Total | \$ 10,241,441 | \$ 10,382,267 | \$ 12,937,647 | \$ 2,555,380 |

| DESCRIPTION | FY 15-16 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | COUNT CHANGE |
|------------------|--------------------|--------------------|---------------------|-----------------|
| FULL TIME | 135 | 135 | 149 | 14 |
| PART TIME | 6 | 15 | 15 | 0 |
| Sub Total | 141 | 150 | 164 | 14 |



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 2016 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|-------|------|------------------------------|-------------------|--------------------|---------------------|------------------|
| 01220 | 4010 | SALARIES & WAGES | \$ 105,484 | \$ 108,982 | \$ 109,635 | \$ 653 |
| 01220 | 4012 | FICA | 7,999 | 8,274 | 8,338 | 64 |
| 01220 | 4013 | WORKER'S COMPENSATION | 5,437 | 2,284 | 6,874 | 4,590 |
| 01220 | 4014 | RETIREMENT | 11,602 | 12,088 | 14,909 | 2,821 |
| 01220 | 4015 | HEALTH INSURANCE | 6,794 | 7,020 | 7,024 | 4 |
| 01220 | 4016 | DENTAL INSURANCE | 821 | 768 | 838 | 70 |
| 01220 | 4017 | LIFE INSURANCE | 30 | 24 | 24 | - |
| 01220 | 4020 | OVERTIME | - | 300 | 300 | - |
| 01220 | 4070 | EMPLOYEE BENEFITS | - | - | 250 | 250 |
| 01220 | 4100 | OFFICE SUPPLIES | 926 | 1,000 | 1,500 | 500 |
| 01220 | 4110 | POSTAGE | 250 | 250 | 250 | - |
| 01220 | 4120 | SOFTWARE | - | - | 2,000 | 2,000 |
| 01220 | 4130 | BATTERIES | 294 | 1,000 | 1,000 | - |
| 01220 | 4140 | DUES & SUBSCRIPTIONS | 175 | 175 | 205 | 30 |
| 01220 | 4150 | TRAVEL EXPENSE | - | 100 | 100 | - |
| 01220 | 4160 | SAFETY ITEMS | - | 1,000 | 1,000 | - |
| 01220 | 4170 | FUEL & OIL | 16,291 | 19,056 | 19,056 | - |
| 01220 | 4200 | ELECTRICITY & HEATING FUEL | 22,598 | 24,000 | 24,000 | - |
| 01220 | 4210 | TELEPHONE | 4,114 | 4,000 | 4,000 | - |
| 01220 | 4211 | LONG DISTANCE | 53 | 140 | 75 | (65) |
| 01220 | 4212 | DATA LINE PHONE CHARGES | 6,479 | 10,132 | 10,132 | - |
| 01220 | 4215 | CELLULAR TELEPHONE | 805 | 840 | 840 | - |
| 01220 | 4220 | WATER & SEWER | 2,005 | 1,800 | 2,200 | 400 |
| 01220 | 4262 | COPIER CONTRACT | 391 | - | - | - |
| 01220 | 4263 | SECURITY MONITORING CONTRACT | 798 | 900 | 900 | - |
| 01220 | 4266 | EQUIPMENT CONTRACT | 1,694 | 10,090 | 10,840 | 750 |
| 01220 | 4266 | EQUIPMENT CONTRACT-HAZMAT | (77) | - | - | - |
| 01220 | 4270 | REPAIRS TO EQUIPMENT | 1,679 | 2,000 | 2,000 | - |
| 01220 | 4290 | REPAIRS TO VEHICLES | 23,312 | 10,000 | 15,000 | 5,000 |
| 01220 | 4400 | FOOD | 2,373 | 2,500 | 2,500 | - |
| 01220 | 4410 | UNIFORMS & CLOTHING | - | 750 | 750 | - |
| 01220 | 4580 | SIGNS | 637 | 500 | 500 | - |



Emergency Management

Expenditures by Line Item, continued

| ORG | OBJ | DESCRIPTION | FY 2016 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|------------------|------|-------------------------------|-------------------|--------------------|---------------------|---------------------|
| 01220 | 4621 | PROPERTY INSURANCE | \$ 10,817 | \$ 11,142 | \$ 11,590 | \$ 448 |
| 01220 | 4622 | TORT INSURANCE | 1,224 | 1,280 | 1,280 | - |
| 01220 | 4624 | LICENSES | 60 | - | - | - |
| 01220 | 4625 | PERMIT FEES | 96 | 96 | 96 | - |
| 01220 | 4640 | TRAINING | 5,803 | - | - | - |
| 01220 | 4650 | CONSULTING & CONTRACTUAL | 25,000 | 25,000 | 25,000 | - |
| 01220 | 4710 | SPECIAL DEPARTMENTAL SUPPLIES | 28 | - | - | - |
| 01220 | 4820 | OFFICE FURNITURE & EQUIP | 2,443 | - | - | - |
| 01220 | 4850 | MACHINES & EQUIPMENT | 44,669 | 14,660 | 100,000 | 85,340 |
| 01220 | 4850 | MACHINES & EQUIPMENT | 17,796 | 43,000 | - | (43,000) |
| 01220 | 4850 | WATER RESPONSE | 21,397 | 10,000 | - | (10,000) |
| 01220 | 4850 | RESCUE EQUIPMENT | 35,981 | 35,000 | - | (35,000) |
| 01220 | 4915 | MACHINERY & EQUIPMENT | 116,029 | 438,804 | 107,482 | (331,322) |
| 01220 | 4915 | MACHINERY & EQUIPMENT | 34,787 | - | - | - |
| Sub Total | | | \$ 539,092 | \$ 808,955 | \$ 492,488 | \$ (316,467) |

FY 17-18 Budget Highlights

No significant changes for the FY 2018 budget.

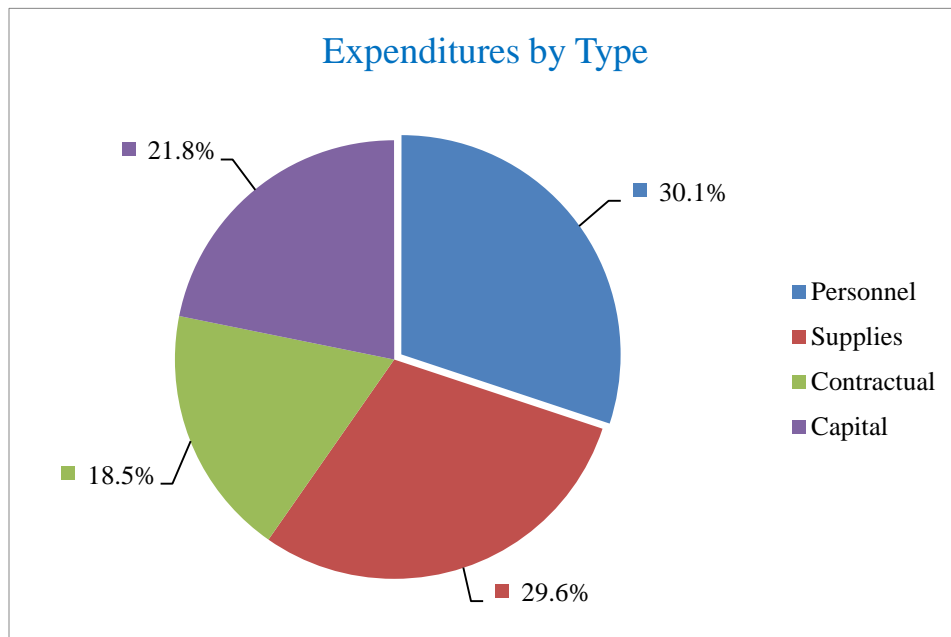


Emergency Management

Budget Summary – Type, Personnel Count & Type Chart

| DESCRIPTION | FY 15-16 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|------------------|--------------------|--------------------|---------------------|---------------------|
| PERSONNEL | \$ 138,167 | \$ 139,740 | \$ 148,192 | \$ 8,452 |
| SUPPLIES | 168,250 | 140,991 | 145,861 | 4,870 |
| CONTRACTUAL | 81,859 | 89,420 | 90,953 | 1,533 |
| CAPITAL | 150,816 | 438,804 | 107,482 | (331,322) |
| Sub Total | \$ 539,092 | \$ 808,955 | \$ 492,488 | \$ (316,467) |

| DESCRIPTION | FY 15-16 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | COUNT CHANGE |
|------------------|--------------------|--------------------|---------------------|-----------------|
| FULL TIME | 3 | 3 | 3 | 0 |
| PART TIME | 0 | 0 | 0 | 0 |
| Sub Total | 3 | 3 | 3 | 0 |



Coroner

Mission

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

Expenditures by Line Item

| ORG | OBJ | DESCRIPTION | FY 2016 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|-------|------|-------------------------------|-------------------|--------------------|---------------------|------------------|
| 01250 | 4010 | SALARIES & WAGES | \$ 60,617 | \$ 62,158 | \$ 86,571 | \$ 24,413 |
| 01250 | 4011 | SUPPLEMENTAL PAY | 1,575 | 1,575 | 1,575 | - |
| 01250 | 4012 | FICA | 4,593 | 4,628 | 6,624 | 1,996 |
| 01250 | 4013 | WORKER'S COMPENSATION | 266 | 274 | 343 | 69 |
| 01250 | 4014 | RETIREMENT | 8,014 | 8,239 | 11,740 | 3,501 |
| 01250 | 4015 | HEALTH INSURANCE | 6,265 | 7,012 | 7,024 | 12 |
| 01250 | 4016 | DENTAL INSURANCE | 407 | 384 | 419 | 35 |
| 01250 | 4017 | LIFE INSURANCE | 15 | 12 | 12 | - |
| 01250 | 4020 | OVERTIME | 22 | - | - | - |
| 01250 | 4100 | OFFICE SUPPLIES | 182 | 500 | 500 | - |
| 01250 | 4110 | POSTAGE | 284 | 360 | 360 | - |
| 01250 | 4130 | BATTERIES | 16 | 100 | 100 | - |
| 01250 | 4140 | DUES & SUBSCRIPTIONS | 455 | 410 | 410 | - |
| 01250 | 4150 | TRAVEL EXPENSE | 282 | 50 | 50 | - |
| 01250 | 4160 | SAFETY ITEMS | - | 260 | 260 | - |
| 01250 | 4170 | FUEL & OIL | 2,453 | 2,846 | 2,846 | - |
| 01250 | 4210 | TELEPHONE | 304 | 318 | 318 | - |
| 01250 | 4212 | DATA LINE PHONE CHARGES | 514 | 525 | 525 | - |
| 01250 | 4215 | CELLULAR TELEPHONE | 420 | 420 | 420 | - |
| 01250 | 4262 | COPIER CONTRACT | 159 | 100 | 100 | - |
| 01250 | 4263 | SECURITY MONITORING CONTRACT | 470 | 715 | 715 | - |
| 01250 | 4266 | EQUIPMENT CONTRACT | - | 550 | 550 | - |
| 01250 | 4290 | REPAIRS TO VEHICLES | 3,565 | 2,000 | 2,000 | - |
| 01250 | 4400 | FOOD | 71 | 100 | 100 | - |
| 01250 | 4410 | UNIFORMS & CLOTHING | 360 | 360 | 360 | - |
| 01250 | 4430 | CLEANING & SANITATION | 65 | 100 | 100 | - |
| 01250 | 4621 | PROPERTY INSURANCE | 483 | 496 | 512 | 16 |
| 01250 | 4622 | TORT INSURANCE | 687 | 707 | 782 | 75 |
| 01250 | 4640 | TRAINING | 915 | - | - | - |
| 01250 | 4650 | CONSULTING & CONTRACTUAL | 149,163 | 155,280 | 165,000 | 9,720 |
| 01250 | 4710 | SPECIAL DEPARTMENTAL SUPPLIES | 3,003 | 1,500 | 1,500 | - |
| 01250 | 4820 | OFFICE FURNITURE & EQUIP | - | - | 1,358 | 1,358 |



Coroner

Expenditures by Line Item, continued

| ORG | OBJ | DESCRIPTION | FY 2016 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|------------------|------|-----------------------|-------------------|--------------------|---------------------|------------------|
| 01250 | 4850 | MACHINES & EQUIPMENT | 1,982 | 500 | - | (500) |
| 01250 | 4915 | MACHINERY & EQUIPMENT | - | 25,000 | - | (25,000) |
| Sub Total | | | \$ 247,607 | \$ 277,479 | \$ 293,174 | \$ 15,695 |

FY 17-18 Budget Highlights

Implementation of the Compensation Study

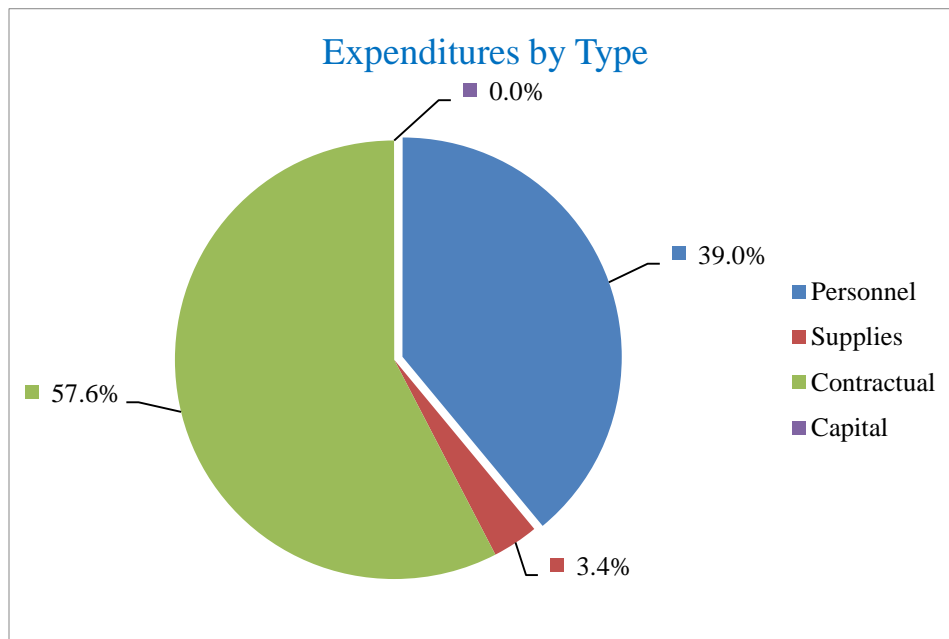


Coroner

Budget Summary – Type, Personnel Count & Type Chart

| DESCRIPTION | FY 15-16 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|------------------|--------------------|--------------------|---------------------|------------------|
| PERSONNEL | \$ 81,774 | \$ 84,282 | \$ 114,308 | \$ 30,026 |
| SUPPLIES | 12,718 | 9,086 | 9,944 | 858 |
| CONTRACTUAL | 153,115 | 159,111 | 168,922 | 9,811 |
| CAPITAL | - | 25,000 | - | (25,000) |
| Sub Total | \$ 247,607 | \$ 277,479 | \$ 293,174 | \$ 15,695 |

| DESCRIPTION | FY 15-16 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | COUNT CHANGE |
|------------------|--------------------|--------------------|---------------------|-----------------|
| FULL TIME | 1 | 1 | 1 | 0 |
| PART TIME | 1 | 1 | 1 | 0 |
| Sub Total | 2 | 2 | 2 | 0 |



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 2016 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|-------|------|--------------------------------|-------------------|--------------------|---------------------|------------------|
| 01312 | 4010 | SALARIES & WAGES | \$ 497,623 | \$ 518,246 | \$ 551,241 | \$ 32,995 |
| 01312 | 4012 | FICA | 38,767 | 40,224 | 43,016 | 2,792 |
| 01312 | 4013 | WORKER'S COMPENSATION | 23,022 | 20,237 | 21,456 | 1,219 |
| 01312 | 4014 | RETIREMENT | 72,201 | 75,337 | 94,398 | 19,061 |
| 01312 | 4015 | HEALTH INSURANCE | 117,948 | 135,104 | 128,314 | (6,790) |
| 01312 | 4016 | DENTAL INSURANCE | 5,457 | 5,376 | 5,028 | (348) |
| 01312 | 4017 | LIFE INSURANCE | 203 | 168 | 168 | - |
| 01312 | 4020 | OVERTIME | 30,726 | 30,000 | 30,000 | - |
| 01312 | 4021 | UNEMPLOYMENT COMPENSATION | 2,944 | - | - | - |
| 01312 | 4070 | EMPLOYEE BENEFITS | - | 500 | 550 | 50 |
| 01312 | 4100 | OFFICE SUPPLIES | 2,179 | 2,000 | 2,000 | - |
| 01312 | 4110 | POSTAGE | - | 50 | 50 | - |
| 01312 | 4130 | BATTERIES | 162 | 250 | 250 | - |
| 01312 | 4150 | TRAVEL EXPENSE | 25 | - | - | - |
| 01312 | 4160 | SAFETY ITEMS | 5,773 | 8,000 | 8,000 | - |
| 01312 | 4170 | FUEL & OIL | 2,178 | 2,525 | 2,525 | - |
| 01312 | 4200 | ELECTRICITY & HEATING FUEL | 70,108 | 80,000 | 80,000 | - |
| 01312 | 4210 | TELEPHONE | 2,248 | 2,220 | 2,520 | 300 |
| 01312 | 4211 | LONG DISTANCE | 9 | 40 | 20 | (20) |
| 01312 | 4212 | DATA LINE PHONE CHARGES | 4,262 | 5,967 | 6,025 | 58 |
| 01312 | 4215 | CELLULAR TELEPHONE | 420 | 420 | 420 | - |
| 01312 | 4220 | WATER & SEWER | 14,812 | 15,000 | 15,000 | - |
| 01312 | 4262 | COPIER CONTRACT | 128 | 275 | 275 | - |
| 01312 | 4263 | SECURITY MONITORING CONTRACT | 605 | 616 | 616 | - |
| 01312 | 4266 | EQUIPMENT CONTRACT | - | - | 780 | 780 |
| 01312 | 4267 | TELEVISION | 2,138 | 1,440 | 1,440 | - |
| 01312 | 4268 | FIRE ALARM INSPECTION | 426 | 429 | 429 | - |
| 01312 | 4270 | REPAIRS TO EQUIPMENT | 3,628 | 2,750 | 3,750 | 1,000 |
| 01312 | 4280 | REPAIRS TO BUILDINGS & GROUNDS | 6,830 | 6,000 | - | (6,000) |
| 01312 | 4290 | REPAIRS TO VEHICLES | 655 | 1,500 | 1,500 | - |
| 01312 | 4310 | SMALL HAND TOOLS | 489 | 500 | - | (500) |
| 01312 | 4400 | FOOD | 191,260 | 150,000 | 150,000 | - |
| 01312 | 4410 | UNIFORMS & CLOTHING | 7,515 | 8,000 | 8,000 | - |
| 01312 | 4420 | BOARDING & LODGING SUPPLIES | 4,943 | 6,500 | 5,000 | (1,500) |
| 01312 | 4430 | CLEANING & SANITATION | 12,849 | 13,330 | 13,330 | - |



Prison

Expenditures by Line Item, continued

| ORG | OBJ | DESCRIPTION | FY 2016 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|------------------|------|-------------------------------|---------------------|---------------------|---------------------|------------------|
| 01312 | 4490 | MEDICAL SERVICES & SUPPLIES | \$ 76,610 | \$ 75,000 | \$ 75,000 | \$ - |
| 01312 | 4621 | PROPERTY INSURANCE | 4,650 | 4,789 | 4,978 | 189 |
| 01312 | 4622 | TORT INSURANCE | 6,795 | 7,000 | 7,558 | 558 |
| 01312 | 4640 | TRAINING | 1,957 | - | - | - |
| 01312 | 4710 | SPECIAL DEPARTMENTAL SUPPLIES | 2,099 | 1,100 | 1,100 | - |
| 01312 | 4820 | OFFICE FURNITURE & EQUIP | 433 | 1,358 | - | (1,358) |
| 01312 | 4850 | MACHINES & EQUIPMENT | - | 2,916 | 2,100 | (816) |
| 01312 | 4915 | MACHINERY & EQUIPMENT | - | 8,400 | - | (8,400) |
| Sub Total | | | \$ 1,215,076 | \$ 1,233,567 | \$ 1,266,837 | \$ 33,270 |

FY 17-18 Budget Highlights

Implementation of the Compensation Study

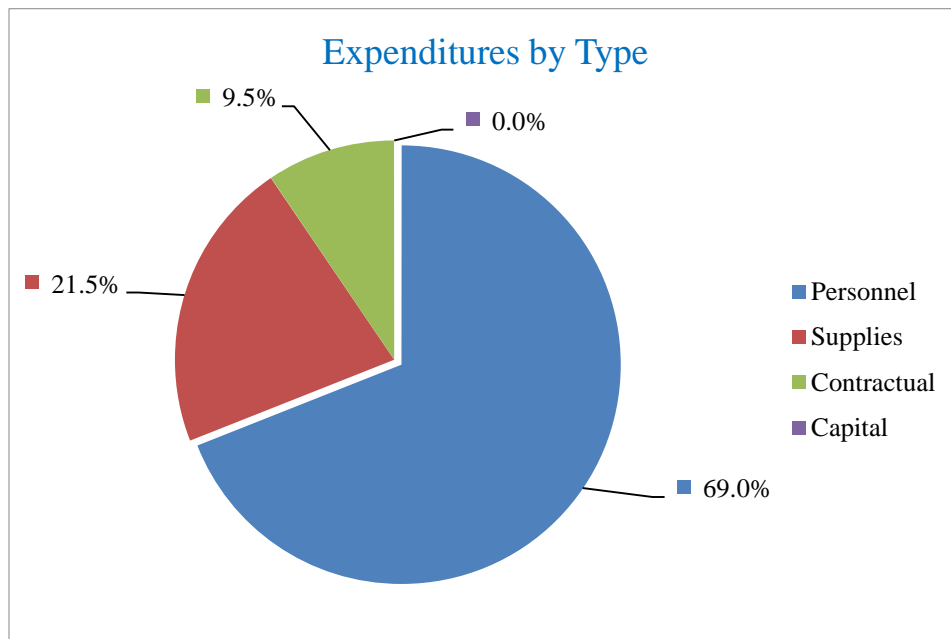


Prison

Budget Summary – Type, Personnel Count & Type Chart

| DESCRIPTION | FY 15-16 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|------------------|---------------------|---------------------|---------------------|------------------|
| PERSONNEL | \$ 788,890 | \$ 825,192 | \$ 874,171 | \$ 48,979 |
| SUPPLIES | 317,629 | 281,779 | 272,605 | (9,174) |
| CONTRACTUAL | 108,557 | 118,196 | 120,061 | 1,865 |
| CAPITAL | - | 8,400 | - | (8,400) |
| Sub Total | \$ 1,215,076 | \$ 1,233,567 | \$ 1,266,837 | \$ 33,270 |

| DESCRIPTION | FY 15-16 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | COUNT CHANGE |
|------------------|--------------------|--------------------|---------------------|-----------------|
| FULL TIME | 14 | 14 | 14 | 0 |
| PART TIME | 0 | 0 | 0 | 0 |
| Sub Total | 14 | 14 | 14 | 0 |



EMS

Mission

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

Expenditures by Line Item

| ORG | OBJ | DESCRIPTION | FY 2016 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|-------|------|------------------------------|-------------------|--------------------|---------------------|------------------|
| 01460 | 4010 | SALARIES & WAGES | \$ 2,095,375 | \$ 2,150,096 | \$ 2,433,048 | \$ 282,952 |
| 01460 | 4012 | FICA | 221,662 | 223,717 | 263,718 | 40,001 |
| 01460 | 4013 | WORKER'S COMPENSATION | 281,949 | 279,015 | 331,363 | 52,348 |
| 01460 | 4014 | RETIREMENT | 323,776 | 340,687 | 488,001 | 147,314 |
| 01460 | 4015 | HEALTH INSURANCE | 604,165 | 672,269 | 703,275 | 31,006 |
| 01460 | 4016 | DENTAL INSURANCE | 22,963 | 21,888 | 24,721 | 2,833 |
| 01460 | 4017 | LIFE INSURANCE | 903 | 720 | 732 | 12 |
| 01460 | 4020 | OVERTIME | 950,781 | 930,000 | 1,150,000 | 220,000 |
| 01460 | 4070 | EMPLOYEE BENEFITS | 2,650 | 3,650 | 1,900 | (1,750) |
| 01460 | 4100 | OFFICE SUPPLIES | 2,021 | 1,800 | 1,800 | - |
| 01460 | 4110 | POSTAGE | 181 | 500 | 300 | (200) |
| 01460 | 4130 | BATTERIES | 4,726 | 4,500 | 4,000 | (500) |
| 01460 | 4140 | DUES & SUBSCRIPTIONS | 175 | 1,870 | 1,870 | - |
| 01460 | 4150 | TRAVEL EXPENSE | - | 50 | - | (50) |
| 01460 | 4170 | FUEL & OIL | 79,048 | 115,000 | 90,000 | (25,000) |
| 01460 | 4200 | ELECTRICITY & HEATING FUEL | 41,597 | 50,000 | 50,000 | - |
| 01460 | 4210 | TELEPHONE | 5,901 | 6,500 | 6,300 | (200) |
| 01460 | 4211 | LONG DISTANCE | 230 | 150 | 200 | 50 |
| 01460 | 4212 | DATA LINE PHONE CHARGES | 7,741 | 8,236 | 8,236 | - |
| 01460 | 4215 | CELLULAR TELEPHONE | 5,381 | 5,340 | 5,340 | - |
| 01460 | 4220 | WATER & SEWER | 4,810 | 5,160 | 5,160 | - |
| 01460 | 4262 | COPIER CONTRACT | 121 | 200 | 150 | (50) |
| 01460 | 4263 | SECURITY MONITORING CONTRACT | 660 | 660 | 660 | - |
| 01460 | 4265 | SOFTWARE CONTRACT | 12,665 | 13,250 | 6,250 | (7,000) |
| 01460 | 4266 | EQUIPMENT CONTRACT | 20,762 | 21,955 | 15,980 | (5,975) |
| 01460 | 4268 | FIRE ALARM INSPECTION | 418 | 420 | 420 | - |
| 01460 | 4270 | REPAIRS TO EQUIPMENT | 6,489 | 5,500 | 12,000 | 6,500 |
| 01460 | 4290 | REPAIRS TO VEHICLES | 69,895 | 52,000 | 55,000 | 3,000 |
| 01460 | 4310 | SMALL HAND TOOLS | 542 | 700 | 700 | - |
| 01460 | 4400 | FOOD | 681 | 500 | 1,200 | 700 |
| 01460 | 4410 | UNIFORMS & CLOTHING | 28,004 | 26,000 | 20,000 | (6,000) |
| 01460 | 4430 | CLEANING & SANITATION | 4,746 | 5,200 | 5,200 | - |
| 01460 | 4490 | MEDICAL SERVICES & SUPPLIES | 220,217 | 170,000 | 210,000 | 40,000 |
| 01460 | 4621 | PROPERTY INSURANCE | 21,925 | 20,110 | 20,044 | (66) |



EMS

Expenditures by Line Item, continued

| ORG | OBJ | DESCRIPTION | FY 2016 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|------------------|------|-------------------------------|---------------------|---------------------|---------------------|-------------------|
| 01460 | 4622 | TORT INSURANCE | \$ 37,369 | \$ 38,490 | \$ 46,670 | \$ 8,180 |
| 01460 | 4624 | LICENSES | 125 | 125 | 125 | - |
| 01460 | 4625 | PERMIT FEES | 240 | 240 | 240 | - |
| 01460 | 4630 | RENT-BUILDINGS, EQUIPMENT | 13 | 100 | 100 | - |
| 01460 | 4640 | TRAINING | 6,331 | - | - | - |
| 01460 | 4650 | CONSULTING & CONTRACTUAL | 8,000 | 16,000 | 16,000 | - |
| 01460 | 4710 | SPECIAL DEPARTMENTAL SUPPLIES | 1,364 | 2,000 | 2,000 | - |
| 01460 | 4810 | COMPUTER EQUIPMENT | 212 | - | - | - |
| 01460 | 4810 | COMPUTER EQUIPMENT | 12,294 | - | - | - |
| 01460 | 4820 | OFFICE FURNITURE & EQUIP | 2,546 | 3,300 | 4,658 | 1,358 |
| 01460 | 4850 | MACHINES & EQUIPMENT | 15,947 | 20,000 | 20,000 | - |
| 01460 | 4915 | MACHINERY & EQUIPMENT | 288,625 | 318,114 | 353,260 | 35,146 |
| Sub Total | | | \$ 5,416,225 | \$ 5,536,012 | \$ 6,360,621 | \$ 824,609 |

FY 17-18 Budget Highlights

The budget includes the implementation of the compensation study, the replacement of two (2) ambulances, two (2) Power Pro stretchers and two (2) cardiac monitors.

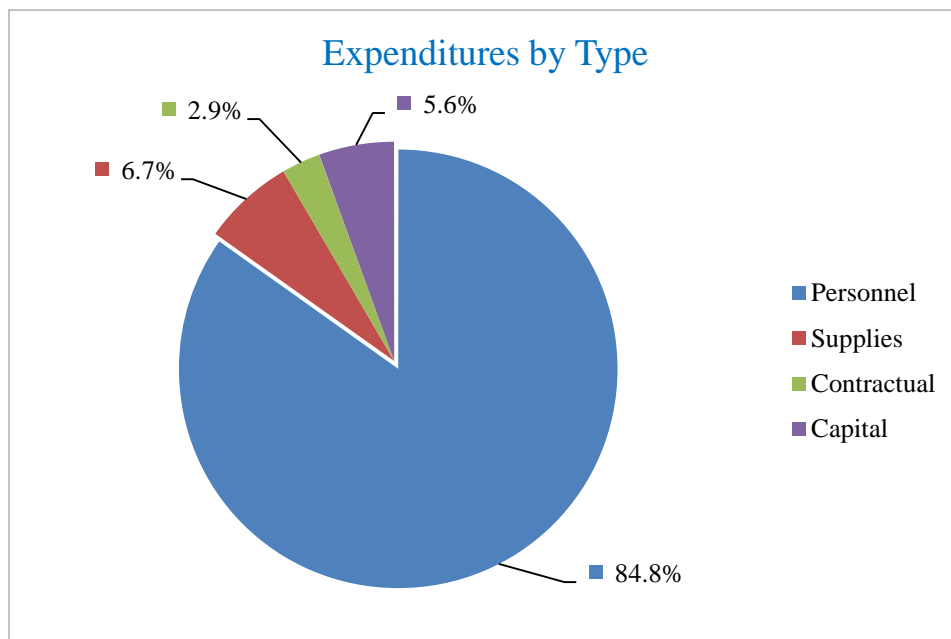


EMS

Budget Summary – Type, Personnel Count & Type Chart

| DESCRIPTION | FY 15-16 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|------------------|---------------------|---------------------|---------------------|-------------------|
| PERSONNEL | \$ 4,504,224 | \$ 4,622,042 | \$ 5,396,758 | \$ 774,716 |
| SUPPLIES | 449,088 | 408,920 | 428,728 | 19,808 |
| CONTRACTUAL | 174,289 | 186,936 | 181,875 | (5,061) |
| CAPITAL | 288,625 | 318,114 | 353,260 | 35,146 |
| Sub Total | \$ 5,416,226 | \$ 5,536,012 | \$ 6,360,621 | \$ 824,609 |

| DESCRIPTION | FY 15-16 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | COUNT CHANGE |
|------------------|--------------------|--------------------|---------------------|-----------------|
| FULL TIME | 60 | 60 | 60 | 0 |
| PART TIME | 40 | 42 | 42 | 0 |
| Sub Total | 100 | 102 | 102 | 0 |



Roads & Bridges

Mission

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

Expenditures by Line Item

| ORG | OBJ | DESCRIPTION | FY 2016 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|-------|------|--------------------------------|-------------------|--------------------|---------------------|------------------|
| 01310 | 4010 | SALARIES & WAGES | \$ 885,027 | \$ 950,717 | \$ 919,603 | \$ (31,114) |
| 01310 | 4012 | FICA | 66,003 | 70,814 | 68,885 | (1,929) |
| 01310 | 4013 | WORKER'S COMPENSATION | 59,844 | 63,532 | 59,966 | (3,566) |
| 01310 | 4014 | RETIREMENT | 98,645 | 106,490 | 126,336 | 19,846 |
| 01310 | 4015 | HEALTH INSURANCE | 196,294 | 224,760 | 221,484 | (3,276) |
| 01310 | 4016 | DENTAL INSURANCE | 8,007 | 8,064 | 8,380 | 316 |
| 01310 | 4017 | LIFE INSURANCE | 329 | 276 | 264 | (12) |
| 01310 | 4020 | OVERTIME | 11,606 | 12,000 | 12,000 | - |
| 01310 | 4070 | EMPLOYEE BENEFITS | 850 | - | 1,400 | 1,400 |
| 01310 | 4100 | OFFICE SUPPLIES | 815 | 1,600 | 1,600 | - |
| 01310 | 4110 | POSTAGE | 35 | 35 | 35 | - |
| 01310 | 4120 | SOFTWARE | 57 | - | - | - |
| 01310 | 4130 | BATTERIES | 50 | 100 | 100 | - |
| 01310 | 4160 | SAFETY ITEMS | 3,662 | 3,800 | 3,800 | - |
| 01310 | 4170 | FUEL & OIL | 89,146 | 98,641 | 98,641 | - |
| 01310 | 4200 | ELECTRICITY & HEATING FUEL | 19,892 | 21,000 | 21,000 | - |
| 01310 | 4210 | TELEPHONE | 1,217 | 1,400 | 1,400 | - |
| 01310 | 4211 | LONG DISTANCE | 10 | 20 | 20 | - |
| 01310 | 4212 | DATA LINE PHONE CHARGES | 5,242 | 11,910 | 10,530 | (1,380) |
| 01310 | 4215 | CELLULAR TELEPHONE | 1,902 | 2,100 | 1,680 | (420) |
| 01310 | 4262 | COPIER CONTRACT | 95 | 150 | 150 | - |
| 01310 | 4265 | SOFTWARE CONTRACT | 1,415 | 1,500 | 1,500 | - |
| 01310 | 4270 | REPAIRS TO EQUIPMENT | 6,161 | 4,500 | 3,500 | (1,000) |
| 01310 | 4280 | REPAIRS TO BUILDINGS & GROUNDS | 9,854 | - | - | - |
| 01310 | 4290 | REPAIRS TO VEHICLES | 220,922 | 160,000 | 160,000 | - |
| 01310 | 4310 | SMALL HAND TOOLS | 6,586 | 5,000 | 4,000 | (1,000) |
| 01310 | 4320 | BUILDING MATERIALS | 4,486 | 5,000 | 5,000 | - |
| 01310 | 4350 | ASPHALT, GRAVEL, SAND | 189,540 | 365,000 | 300,000 | (65,000) |
| 01310 | 4350 | MINIMUM MAINTENANCE FUNDS | 41,545 | 50,000 | 50,000 | - |
| 01310 | 4410 | UNIFORMS & CLOTHING | 9,994 | 6,100 | 6,100 | - |
| 01310 | 4430 | CLEANING & SANITATION | 436 | 1,200 | 1,200 | - |
| 01310 | 4480 | CHEMICALS | 150 | 1,000 | 800 | (200) |
| 01310 | 4570 | PIPE | (16,863) | 55,000 | 50,000 | (5,000) |
| 01310 | 4580 | SIGNS | 33,367 | 42,000 | 42,000 | - |



Roads & Bridges

Expenditures by Line Item, continued

| ORG | OBJ | DESCRIPTION | FY 2016 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|------------------|------|-------------------------------|---------------------|---------------------|---------------------|--------------------|
| 01310 | 4621 | PROPERTY INSURANCE | \$ 36,122 | \$ 36,338 | \$ 38,274 | \$ 1,936 |
| 01310 | 4622 | TORT INSURANCE | 11,614 | 11,962 | 12,258 | 296 |
| 01310 | 4625 | PERMIT FEES | 100 | 1,000 | 2,400 | 1,400 |
| 01310 | 4630 | RENT-BUILDINGS, EQUIPMENT | 3,121 | 1,800 | 1,800 | - |
| 01310 | 4640 | TRAINING | 38 | - | - | - |
| 01310 | 4650 | CONSULTING & CONTRACTUAL | 1,650 | - | - | - |
| 01310 | 4710 | SPECIAL DEPARTMENTAL SUPPLIES | 9,162 | 9,000 | 9,000 | - |
| 01310 | 4810 | COMPUTER EQUIPMENT | 2,159 | - | - | - |
| 01310 | 4850 | MACHINES & EQUIPMENT | 5,646 | 450 | 450 | - |
| 01310 | 4915 | MACHINERY & EQUIPMENT | 211,355 | 71,032 | 80,865 | 9,833 |
| Sub Total | | | \$ 2,237,291 | \$ 2,405,291 | \$ 2,326,421 | \$ (78,870) |

FY 17-18 Budget Highlights

The budget includes the implementation of the compensation study and the reduction of the Public Works Director.

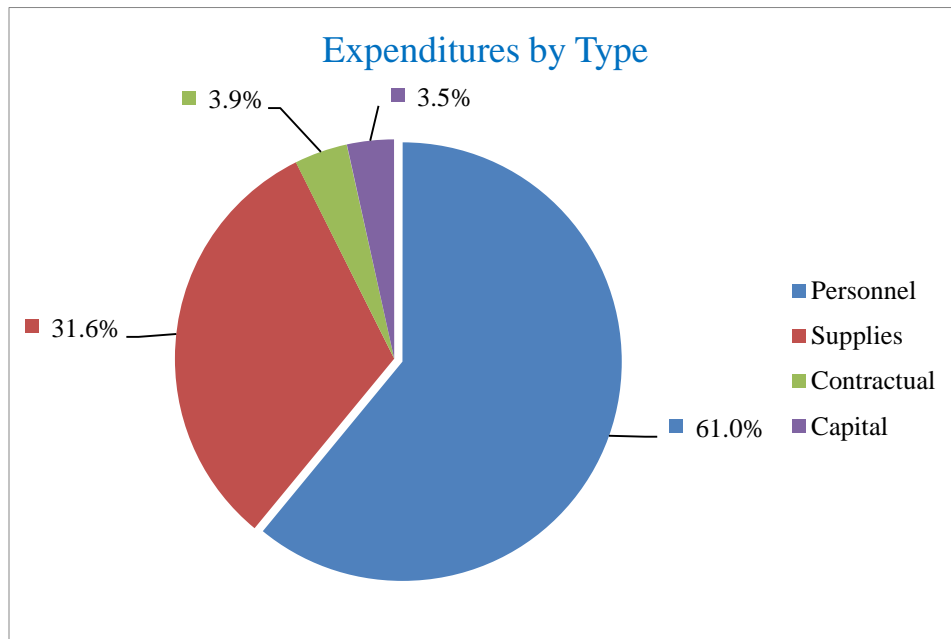


Roads & Bridges

Budget Summary – Type, Personnel Count & Type Chart

| DESCRIPTION | FY 15-16 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|------------------|---------------------|---------------------|---------------------|--------------------|
| PERSONNEL | \$ 1,326,606 | \$ 1,436,653 | \$ 1,418,318 | \$ (18,335) |
| SUPPLIES | 616,910 | 808,426 | 736,226 | (72,200) |
| CONTRACTUAL | 82,420 | 89,180 | 91,012 | 1,832 |
| CAPITAL | 211,355 | 71,032 | 80,865 | 9,833 |
| Sub Total | \$ 2,237,291 | \$ 2,405,291 | \$ 2,326,421 | \$ (78,870) |

| DESCRIPTION | FY 15-16 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | COUNT CHANGE |
|------------------|--------------------|--------------------|---------------------|-----------------|
| FULL TIME | 23 | 23 | 22 | -1 |
| PART TIME | 2 | 2 | 2 | 0 |
| Sub Total | 25 | 25 | 24 | -1 |



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 2016 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|------------------|------|-------------------------|-------------------|--------------------|---------------------|------------------|
| 01314 | 4010 | SALARIES & WAGES | \$ 79,133 | \$ 80,629 | \$ 103,926 | \$ 23,297 |
| 01314 | 4012 | FICA | 5,953 | 6,055 | 7,852 | 1,797 |
| 01314 | 4013 | WORKER'S COMPENSATION | 1,654 | 1,686 | 2,173 | 487 |
| 01314 | 4014 | RETIREMENT | 8,738 | 8,918 | 14,093 | 5,175 |
| 01314 | 4015 | HEALTH INSURANCE | 6,264 | 7,012 | 7,024 | 12 |
| 01314 | 4016 | DENTAL INSURANCE | 407 | 384 | 419 | 35 |
| 01314 | 4017 | LIFE INSURANCE | 15 | 12 | 12 | - |
| 01314 | 4100 | OFFICE SUPPLIES | 129 | 150 | 871 | 721 |
| 01314 | 4110 | POSTAGE | 37 | 30 | 30 | - |
| 01314 | 4120 | SOFTWARE | 2,055 | - | - | - |
| 01314 | 4130 | BATTERIES | - | 50 | 50 | - |
| 01314 | 4140 | DUES & SUBSCRIPTIONS | 898 | 900 | 900 | - |
| 01314 | 4170 | FUEL & OIL | 325 | 392 | 392 | - |
| 01314 | 4211 | LONG DISTANCE | 9 | 20 | 10 | (10) |
| 01314 | 4212 | DATA LINE PHONE CHARGES | - | - | 240 | 240 |
| 01314 | 4215 | CELLULAR TELEPHONE | 420 | 420 | 420 | - |
| 01314 | 4265 | SOFTWARE CONTRACT | - | 2,000 | - | (2,000) |
| 01314 | 4290 | REPAIRS TO VEHICLES | - | 500 | 500 | - |
| 01314 | 4310 | SMALL HAND TOOLS | 105 | 100 | 100 | - |
| 01314 | 4621 | PROPERTY INSURANCE | 420 | 433 | 433 | - |
| 01314 | 4622 | TORT INSURANCE | 853 | 879 | 1,173 | 294 |
| 01314 | 4915 | MACHINERY & EQUIPMENT | - | - | 32,820 | 32,820 |
| Sub Total | | | \$ 107,414 | \$ 110,570 | \$ 173,438 | \$ 62,868 |

FY 17-18 Budget Highlights

Implementation of the Compensation Study

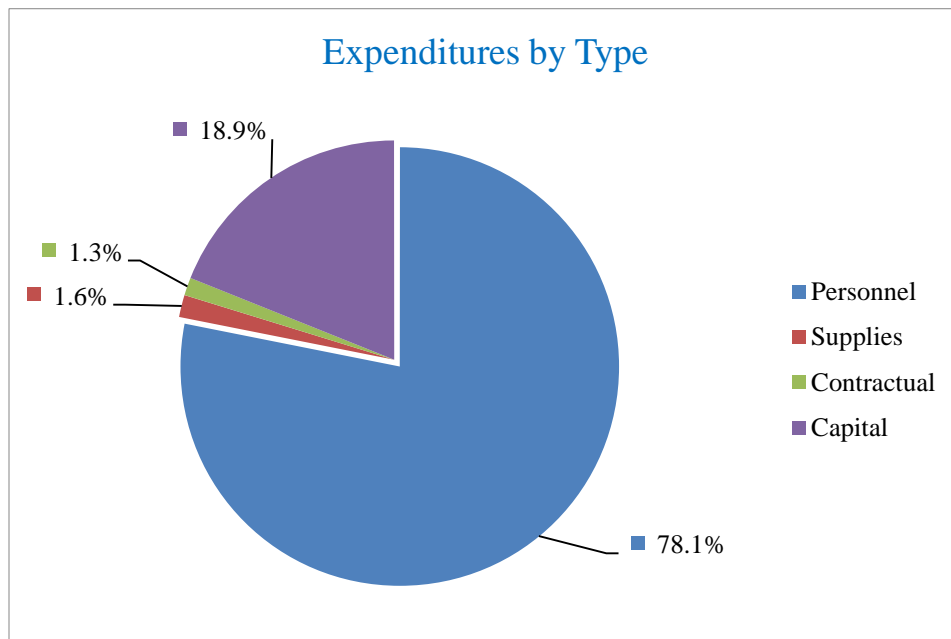


Engineering

Budget Summary – Type, Personnel Count & Type Chart

| DESCRIPTION | FY 15-16 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|------------------|--------------------|--------------------|---------------------|------------------|
| PERSONNEL | \$ 102,163 | \$ 104,696 | \$ 135,499 | \$ 30,803 |
| SUPPLIES | 3,549 | 2,122 | 2,843 | 721 |
| CONTRACTUAL | 1,702 | 3,752 | 2,276 | (1,476) |
| CAPITAL | - | - | 32,820 | 32,820 |
| Sub Total | \$ 107,414 | \$ 110,570 | \$ 173,438 | \$ 62,868 |

| DESCRIPTION | FY 15-16 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | COUNT CHANGE |
|------------------|--------------------|--------------------|---------------------|-----------------|
| FULL TIME | 1 | 1 | 1 | 0 |
| PART TIME | 0 | 0 | 0 | 0 |
| Sub Total | 1 | 1 | 1 | 0 |



Solid Waste

Mission

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

Expenditures by Line Item

| ORG | OBJ | DESCRIPTION | FY 2016 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|-------|------|--------------------------------|-------------------|--------------------|---------------------|------------------|
| 01330 | 4010 | SALARIES & WAGES | \$ 1,035,024 | \$ 1,085,711 | \$ 1,144,738 | \$ 59,027 |
| 01330 | 4012 | FICA | 80,937 | 83,893 | 88,756 | 4,863 |
| 01330 | 4013 | WORKER'S COMPENSATION | 55,435 | 56,818 | 57,674 | 856 |
| 01330 | 4014 | RETIREMENT | 118,645 | 123,972 | 159,992 | 36,020 |
| 01330 | 4015 | HEALTH INSURANCE | 148,691 | 168,875 | 187,591 | 18,716 |
| 01330 | 4016 | DENTAL INSURANCE | 5,907 | 5,760 | 6,285 | 525 |
| 01330 | 4017 | LIFE INSURANCE | 257 | 216 | 216 | - |
| 01330 | 4020 | OVERTIME | 44,715 | 35,000 | 35,000 | - |
| 01330 | 4021 | UNEMPLOYMENT COMPENSATION | 370 | - | - | - |
| 01330 | 4070 | EMPLOYEE BENEFITS | 550 | 800 | 1,100 | 300 |
| 01330 | 4100 | OFFICE SUPPLIES | 2,181 | 1,600 | 1,600 | - |
| 01330 | 4110 | POSTAGE | 123 | 150 | 120 | (30) |
| 01330 | 4130 | BATTERIES | 19 | 25 | 25 | - |
| 01330 | 4150 | TRAVEL EXPENSE | - | 75 | 75 | - |
| 01330 | 4160 | SAFETY ITEMS | 3,856 | 4,100 | 3,550 | (550) |
| 01330 | 4170 | FUEL & OIL | 178,355 | 191,749 | 191,749 | - |
| 01330 | 4200 | ELECTRICITY & HEATING FUEL | 74,854 | 75,000 | 76,000 | 1,000 |
| 01330 | 4210 | TELEPHONE | 11,482 | 12,100 | 12,100 | - |
| 01330 | 4211 | LONG DISTANCE | 11 | 30 | 20 | (10) |
| 01330 | 4212 | DATA LINE PHONE CHARGES | 514 | 3,540 | 1,716 | (1,824) |
| 01330 | 4215 | CELLULAR TELEPHONE | 840 | 840 | 840 | - |
| 01330 | 4220 | WATER & SEWER | 17,890 | 14,000 | 14,000 | - |
| 01330 | 4262 | COPIER CONTRACT | 105 | 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 | 4270 | REPAIRS TO EQUIPMENT | 44,345 | 25,000 | 25,000 | - |
| 01330 | 4280 | REPAIRS TO BUILDINGS & GROUNDS | 26,175 | 3,000 | - | (3,000) |
| 01330 | 4290 | REPAIRS TO VEHICLES | 366,306 | 250,000 | 250,000 | - |
| 01330 | 4310 | SMALL HAND TOOLS | 2,486 | 3,000 | 1,800 | (1,200) |
| 01330 | 4350 | ASPHALT, GRAVEL, SAND | - | 1,500 | - | (1,500) |
| 01330 | 4410 | UNIFORMS & CLOTHING | 7,248 | 6,500 | 6,500 | - |
| 01330 | 4430 | CLEANING & SANITATION | 4,192 | 4,500 | 3,200 | (1,300) |



Solid Waste

Expenditures by Line Item, continued

| ORG | OBJ | DESCRIPTION | FY 2016 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|------------------|------|-------------------------------|---------------------|---------------------|---------------------|-------------------|
| 01330 | 4480 | CHEMICALS | \$ 2,316 | \$ 2,800 | \$ 2,000 | \$ (800) |
| 01330 | 4490 | MEDICAL SERVICE & SUPPLIES | - | 300 | 300 | - |
| 01330 | 4621 | PROPERTY INSURANCE | 26,889 | 25,938 | 25,595 | (343) |
| 01330 | 4622 | TORT INSURANCE | 13,110 | 13,503 | 14,536 | 1,033 |
| 01330 | 4624 | LICENSES | 288 | 200 | - | (200) |
| 01330 | 4625 | PERMIT FEES | 3,000 | 1,200 | 1,200 | - |
| 01330 | 4630 | RENT-BUILDINGS, EQUIPMENT | - | 750 | 750 | - |
| 01330 | 4640 | TRAINING | 328 | - | - | - |
| 01330 | 4650 | CONSULTING & CONTRACTUAL | 128,702 | 116,320 | 116,320 | - |
| 01330 | 4652 | WASTE HAULING CONTRACT COST | 740,752 | 754,000 | 754,000 | - |
| 01330 | 4710 | SPECIAL DEPARTMENTAL SUPPLIES | 10,874 | 9,000 | 9,000 | - |
| 01330 | 4801 | LANDFILL CLOSURE EXPENSE | 6,339 | 10,000 | 5,000 | (5,000) |
| 01330 | 4820 | OFFICE FURNITURE & EQUIP | 1,645 | - | 1,358 | 1,358 |
| 01330 | 4850 | MACHINES & EQUIPMENT | 359 | 500 | - | (500) |
| 01330 | 4915 | MACHINERY & EQUIPMENT | 288,899 | 324,225 | 737,358 | 413,133 |
| Sub Total | | | \$ 3,457,381 | \$ 3,419,092 | \$ 3,939,666 | \$ 520,574 |

FY 17-18 Budget Highlights

The budget includes the implementation of the compensation study and the reduction of one (1) motor equipment operator. Council approved the purchase of one (1) grinder for the Solid Waste Department.

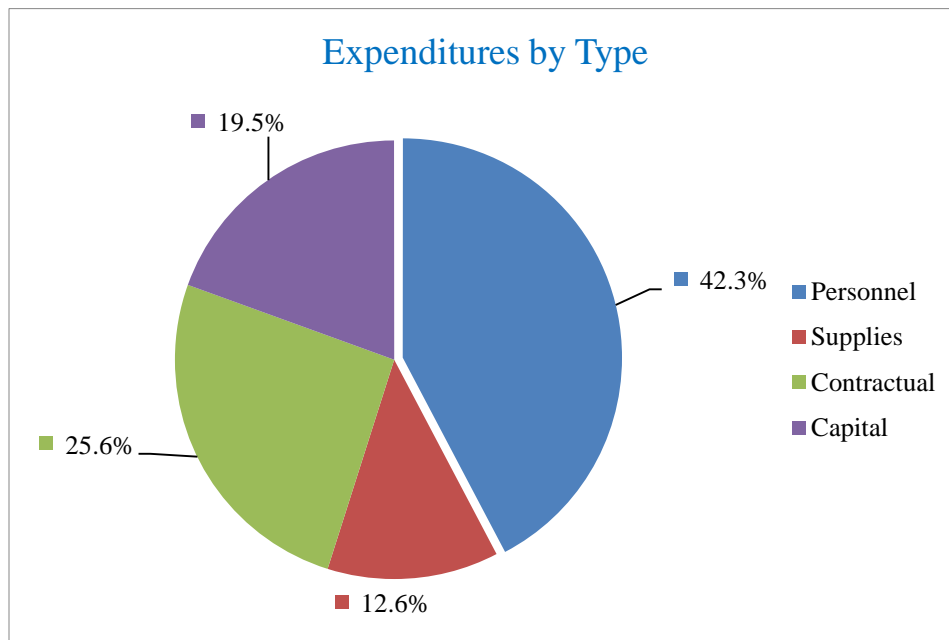


Solid Waste

Budget Summary – Type, Personnel Count & Type Chart

| DESCRIPTION | FY 15-16 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|------------------|---------------------|---------------------|---------------------|-------------------|
| PERSONNEL | \$ 1,490,531 | \$ 1,561,045 | \$ 1,681,352 | \$ 120,307 |
| SUPPLIES | 656,819 | 513,799 | 501,277 | (12,522) |
| CONTRACTUAL | 1,021,132 | 1,020,023 | 1,019,679 | (344) |
| CAPITAL | 288,899 | 324,225 | 737,358 | 413,133 |
| Sub Total | \$ 3,457,381 | \$ 3,419,092 | \$ 3,939,666 | \$ 520,574 |

| DESCRIPTION | FY 15-16 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | COUNT CHANGE |
|------------------|--------------------|--------------------|---------------------|-----------------|
| FULL TIME | 19 | 19 | 18 | -1 |
| PART TIME | 34 | 34 | 34 | 0 |
| Sub Total | 53 | 53 | 52 | -1 |



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 2016 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|-------|------|--------------------------|-------------------|--------------------|---------------------|------------------|
| 01347 | 4010 | SALARIES & WAGES | \$ 142,476 | \$ 146,674 | \$ 161,820 | \$ 15,146 |
| 01347 | 4012 | FICA | 10,686 | 10,994 | 12,185 | 1,191 |
| 01347 | 4013 | WORKER'S COMPENSATION | 2,978 | 3,067 | 3,383 | 316 |
| 01347 | 4014 | RETIREMENT | 15,700 | 16,223 | 21,944 | 5,721 |
| 01347 | 4015 | HEALTH INSURANCE | 16,538 | 18,389 | 18,426 | 37 |
| 01347 | 4016 | DENTAL INSURANCE | 814 | 768 | 838 | 70 |
| 01347 | 4017 | LIFE INSURANCE | 44 | 36 | 36 | - |
| 01347 | 4070 | EMPLOYEE BENEFITS | - | 300 | - | (300) |
| 01347 | 4100 | OFFICE SUPPLIES | 4,263 | 2,000 | 2,000 | - |
| 01347 | 4110 | POSTAGE | 194 | 300 | 150 | (150) |
| 01347 | 4120 | SOFTWARE | 57 | - | - | - |
| 01347 | 4140 | DUES & SUBSCRIPTIONS | 250 | 250 | 250 | - |
| 01347 | 4150 | TRAVEL EXPENSE | 16 | 75 | 75 | - |
| 01347 | 4160 | SAFETY ITEMS | 85 | 150 | 150 | - |
| 01347 | 4170 | FUEL & OIL | 1,946 | 2,048 | 2,048 | - |
| 01347 | 4211 | LONG DISTANCE | 32 | 40 | 40 | - |
| 01347 | 4212 | DATA LINE PHONE CHARGES | 2,298 | 1,548 | 1,548 | - |
| 01347 | 4215 | CELLULAR TELEPHONE | 420 | 420 | 420 | - |
| 01347 | 4265 | SOFTWARE CONTRACT | 420 | 500 | 800 | 300 |
| 01347 | 4270 | REPAIRS TO EQUIPMENT | 165 | - | - | - |
| 01347 | 4290 | REPAIRS TO VEHICLES | 1,023 | 750 | 750 | - |
| 01347 | 4400 | FOOD | 203 | 100 | 100 | - |
| 01347 | 4410 | UNIFORMS & CLOTHING | 963 | - | - | - |
| 01347 | 4621 | PROPERTY INSURANCE | 1,243 | 1,280 | 1,339 | 59 |
| 01347 | 4622 | TORT INSURANCE | 1,665 | 1,715 | 1,892 | 177 |
| 01347 | 4624 | LICENSES | 30 | 30 | 30 | - |
| 01347 | 4625 | PERMIT FEES | 2,000 | 2,000 | 2,000 | - |
| 01347 | 4640 | TRAINING | 2,047 | - | - | - |
| 01347 | 4650 | CONSULTING & CONTRACTUAL | 16,403 | 17,500 | 17,500 | - |



Storm Water

Expenditures by Line Item, continued

| ORG | OBJ | DESCRIPTION | FY 2016 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|------------------|------|-------------------------------|-------------------|--------------------|---------------------|------------------|
| 01347 | 4710 | SPECIAL DEPARTMENTAL SUPPLIES | \$ 1,316 | \$ 5,500 | \$ 3,500 | \$ (2,000) |
| 01347 | 4810 | COMPUTER EQUIPMENT | 2,043 | - | - | - |
| 01347 | 4820 | OFFICE FURNITURE & EQUIP | 2,609 | 1,500 | - | (1,500) |
| 01347 | 4915 | MACHINERY & EQUIPMENT | 8,195 | - | - | - |
| Sub Total | | | \$ 239,120 | \$ 234,157 | \$ 253,224 | \$ 19,067 |

FY 17-18 Budget Highlights

Implementation of the Compensation Study

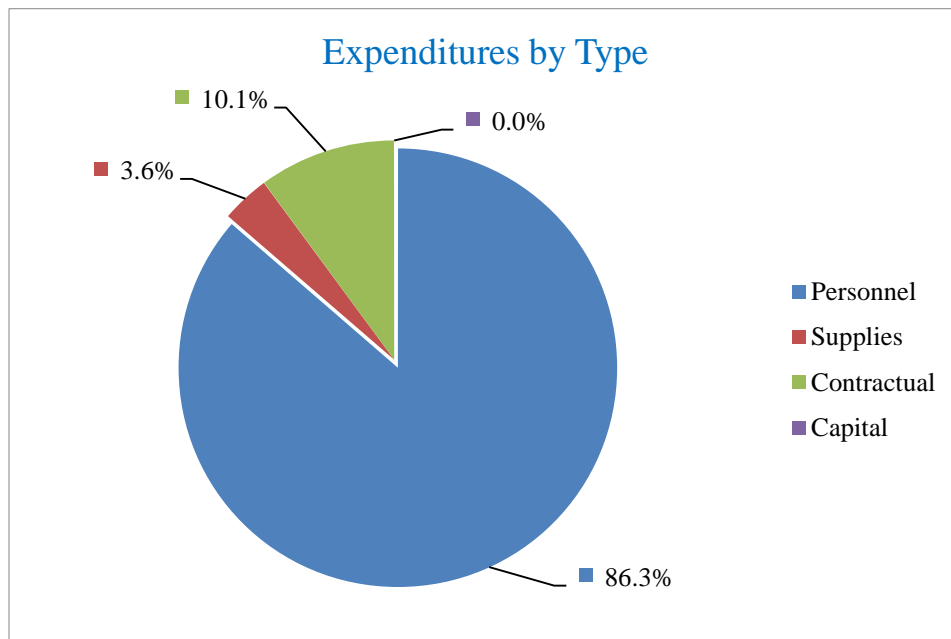


Storm Water

Budget Summary – Type, Personnel Count & Type Chart

| DESCRIPTION | FY 15-16 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|------------------|--------------------|--------------------|---------------------|------------------|
| PERSONNEL | \$ 189,235 | \$ 196,451 | \$ 218,632 | \$ 22,181 |
| SUPPLIES | 15,132 | 12,673 | 9,023 | (3,650) |
| CONTRACTUAL | 26,558 | 25,033 | 25,569 | 536 |
| CAPITAL | 8,195 | - | - | - |
| Sub Total | \$ 239,120 | \$ 234,157 | \$ 253,224 | \$ 19,067 |

| DESCRIPTION | FY 15-16 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | COUNT CHANGE |
|------------------|--------------------|--------------------|---------------------|-----------------|
| FULL TIME | 3 | 3 | 3 | 0 |
| PART TIME | 0 | 0 | 0 | 0 |
| Sub Total | 3 | 3 | 3 | 0 |



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 2016 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|-------|------|--------------------------------|-------------------|--------------------|---------------------|------------------|
| 01412 | 4010 | SALARIES & WAGES | \$ 220,632 | \$ 227,169 | \$ 108,680 | \$ (118,489) |
| 01412 | 4012 | FICA | 16,194 | 16,585 | 8,300 | (8,285) |
| 01412 | 4013 | WORKER'S COMPENSATION | 3,766 | 3,240 | 1,208 | (2,032) |
| 01412 | 4014 | RETIREMENT | 24,476 | 25,240 | 14,738 | (10,502) |
| 01412 | 4015 | HEALTH INSURANCE | 60,768 | 67,892 | 7,034 | (60,858) |
| 01412 | 4016 | DENTAL INSURANCE | 2,034 | 1,920 | 419 | (1,501) |
| 01412 | 4017 | LIFE INSURANCE | 91 | 72 | 36 | (36) |
| 01412 | 4020 | OVERTIME | 1,950 | 1,000 | 500 | (500) |
| 01412 | 4070 | EMPLOYEE BENEFITS | 300 | 400 | 600 | 200 |
| 01412 | 4100 | OFFICE SUPPLIES | 850 | 750 | 750 | - |
| 01412 | 4110 | POSTAGE | 188 | 264 | 300 | 36 |
| 01412 | 4120 | SOFTWARE | - | - | 1,200 | 1,200 |
| 01412 | 4130 | BATTERIES | 29 | 50 | 50 | - |
| 01412 | 4140 | DUES & SUBSCRIPTIONS | 125 | 161 | 250 | 89 |
| 01412 | 4160 | SAFETY ITEMS | 700 | 1,000 | 700 | (300) |
| 01412 | 4170 | FUEL & OIL | 8,586 | 10,553 | 2,500 | (8,053) |
| 01412 | 4200 | ELECTRICITY & HEATING FUEL | 5,384 | 7,000 | 7,000 | - |
| 01412 | 4210 | TELEPHONE | 655 | 745 | 800 | 55 |
| 01412 | 4211 | LONG DISTANCE | 10 | 15 | 15 | - |
| 01412 | 4215 | CELLULAR TELEPHONE | 3,200 | 2,940 | 840 | (2,100) |
| 01412 | 4260 | MAINTENANCE & SERVICE CONTRACT | 731 | - | - | - |
| 01412 | 4262 | COPIER CONTRACT | 5 | - | - | - |
| 01412 | 4263 | SECURITY MONITORING CONTRACT | 303 | 303 | 700 | 397 |
| 01412 | 4266 | EQUIPMENT CONTRACT | 122 | 1,269 | 2,000 | 731 |
| 01412 | 4270 | REPAIRS TO EQUIPMENT | - | 1,500 | 1,500 | - |
| 01412 | 4280 | REPAIRS TO BUILDINGS & GROUNDS | 4,212 | 1,000 | - | (1,000) |
| 01412 | 4290 | REPAIRS TO VEHICLES | 5,814 | 5,000 | 1,000 | (4,000) |
| 01412 | 4310 | SMALL HAND TOOLS | - | 200 | 500 | 300 |
| 01412 | 4400 | FOOD | 4,032 | 3,200 | 4,000 | 800 |
| 01412 | 4410 | UNIFORMS & CLOTHING | 495 | 1,500 | 500 | (1,000) |
| 01412 | 4430 | CLEANING & SANITATION | 1,615 | 2,000 | 2,000 | - |
| 01412 | 4490 | MEDICAL SERVICES & SUPPLIES | 3,224 | 4,500 | 15,894 | 11,394 |
| 01412 | 4621 | PROPERTY INSURANCE | 5,196 | 5,352 | 4,671 | (681) |
| 01412 | 4622 | TORT INSURANCE | 2,739 | 2,821 | 1,614 | (1,207) |



Animal Control

Expenditures by Line Item, continued

| ORG | OBJ | DESCRIPTION | FY 2016 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|------------------|------|-------------------------------|-------------------|--------------------|---------------------|--------------------|
| 01412 | 4625 | PERMIT FEES | \$ 173 | \$ 170 | \$ 400 | \$ 230 |
| 01412 | 4640 | TRAINING | 290 | - | - | - |
| 01412 | 4650 | CONSULTING & CONTRACTUAL | - | - | 32,000 | 32,000 |
| 01412 | 4650 | CONS & CONTR SPAY & NEUTER | 15,783 | 35,000 | 3,000 | (32,000) |
| 01412 | 4710 | SPECIAL DEPARTMENTAL SUPPLIES | 8,402 | 9,000 | 6,314 | (2,686) |
| 01412 | 4810 | COMPUTER EQUIPMENT | - | - | 1,400 | 1,400 |
| 01412 | 4820 | OFFICE FURNITURE & EQUIP | 1,358 | - | - | - |
| 01412 | 4850 | MACHINES & EQUIPMENT | - | 1,000 | - | (1,000) |
| 01412 | 4914 | IMPROVEMENTS OTHER THAN BUIL | - | - | 35,199 | 35,199 |
| 01412 | 4915 | MACHINERY & EQUIPMENT | - | - | 108,891 | 108,891 |
| Sub Total | | | \$ 404,429 | \$ 440,811 | \$ 377,503 | \$ (62,828) |

FY 17-18 Budget Highlights

The budget includes the implementation of the compensation study, transferring four (4) positions to the Sheriff’s Department and funds for the an adoption facility.

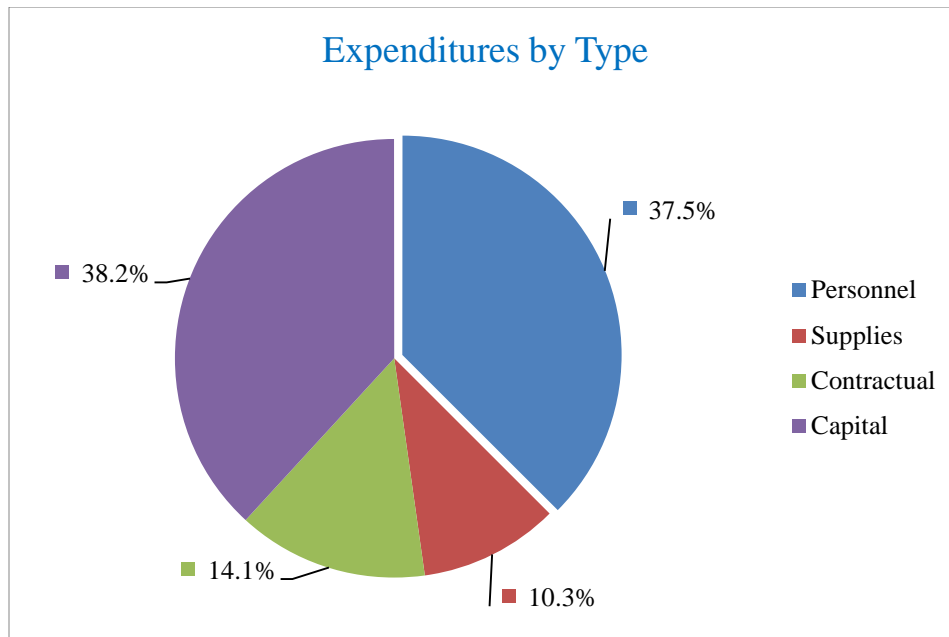


Animal Control

Budget Summary – Type, Personnel Count & Type Chart

| DESCRIPTION | FY 15-16 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|------------------|--------------------|--------------------|---------------------|--------------------|
| PERSONNEL | \$ 330,209 | \$ 343,518 | \$ 141,515 | \$ (202,003) |
| SUPPLIES | 39,632 | 41,678 | 38,858 | (2,820) |
| CONTRACTUAL | 34,588 | 55,615 | 53,040 | (2,575) |
| CAPITAL | - | - | 144,090 | 144,090 |
| Sub Total | \$ 404,429 | \$ 440,811 | \$ 377,503 | \$ (63,308) |

| DESCRIPTION | FY 15-16 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | COUNT CHANGE |
|------------------|--------------------|--------------------|---------------------|-----------------|
| FULL TIME | 6 | 6 | 2 | -4 |
| PART TIME | 1 | 1 | 1 | 0 |
| Sub Total | 7 | 7 | 3 | -4 |



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 2016 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|------------------|------|--------------------------|-------------------|--------------------|---------------------|------------------|
| 01450 | 4010 | SALARIES & WAGES | \$ 80,895 | \$ 82,327 | \$ 92,881 | \$ 10,554 |
| 01450 | 4012 | FICA | 6,157 | 6,304 | 7,100 | 796 |
| 01450 | 4013 | WORKER'S COMPENSATION | 243 | 250 | 282 | 32 |
| 01450 | 4014 | RETIREMENT | 8,909 | 9,162 | 12,650 | 3,488 |
| 01450 | 4015 | HEALTH INSURANCE | 2,485 | - | 7,024 | 7,024 |
| 01450 | 4016 | DENTAL INSURANCE | 407 | 384 | 419 | 35 |
| 01450 | 4017 | LIFE INSURANCE | 29 | 24 | 24 | - |
| 01450 | 4020 | OVERTIME | 153 | 500 | 400 | (100) |
| 01450 | 4070 | EMPLOYEE BENEFITS | - | - | 300 | 300 |
| 01450 | 4100 | OFFICE SUPPLIES | 1,412 | 2,500 | 2,500 | - |
| 01450 | 4110 | POSTAGE | 1,709 | 2,000 | 1,700 | (300) |
| 01450 | 4140 | DUES & SUBSCRIPTIONS | 301 | 705 | 705 | - |
| 01450 | 4150 | TRAVEL EXPENSE | 325 | - | - | - |
| 01450 | 4210 | TELEPHONE | 306 | 325 | 325 | - |
| 01450 | 4211 | LONG DISTANCE | 185 | 250 | 200 | (50) |
| 01450 | 4262 | COPIER CONTRACT | 959 | 1,000 | 1,000 | - |
| 01450 | 4265 | SOFTWARE CONTRACT | 700 | 750 | 750 | - |
| 01450 | 4270 | REPAIRS TO EQUIPMENT | 161 | 300 | 300 | - |
| 01450 | 4622 | TORT INSURANCE | 798 | 813 | 1,045 | 232 |
| 01450 | 4640 | TRAINING | 5,328 | - | - | - |
| 01450 | 4810 | COMPUTER EQUIPMENT | 1,364 | - | - | - |
| 01450 | 4820 | OFFICE FURNITURE & EQUIP | 4,426 | 700 | - | (700) |
| Sub Total | | | \$ 117,250 | \$ 108,294 | \$ 129,605 | \$ 21,311 |

FY 17-18 Budget Highlights

Implementation of the Compensation Study

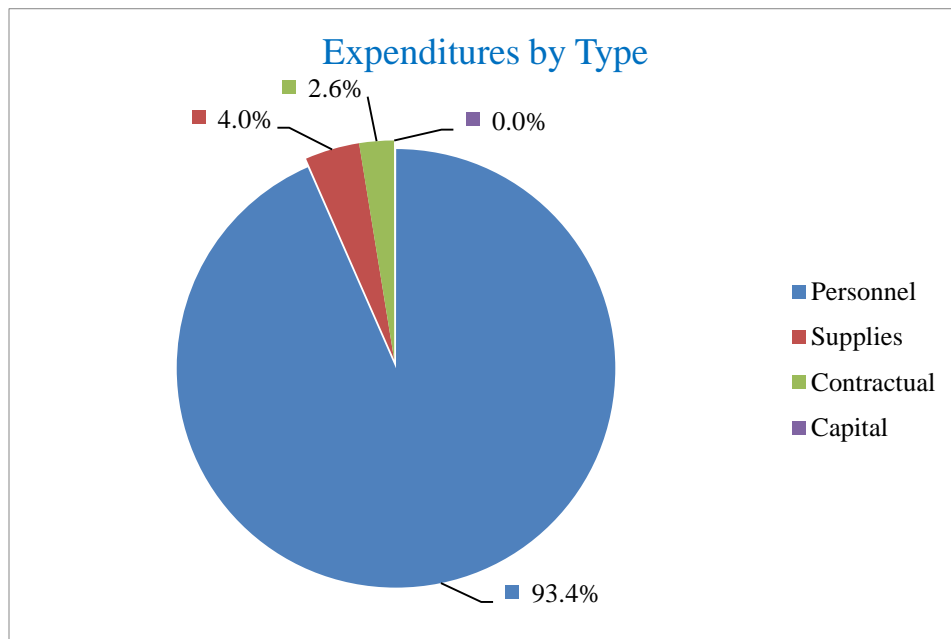


Veterans Affairs

Budget Summary – Type, Personnel Count & Type Chart

| DESCRIPTION | FY 15-16 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|------------------|--------------------|--------------------|---------------------|------------------|
| PERSONNEL | \$ 99,276 | \$ 98,951 | \$ 121,080 | \$ 22,129 |
| SUPPLIES | 9,698 | 6,205 | 5,205 | (1,000) |
| CONTRACTUAL | 8,276 | 3,138 | 3,320 | 182 |
| CAPITAL | - | - | - | - |
| Sub Total | \$ 117,250 | \$ 108,294 | \$ 129,605 | \$ 21,311 |

| DESCRIPTION | FY 15-16 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | COUNT CHANGE |
|------------------|--------------------|--------------------|---------------------|-----------------|
| FULL TIME | 2 | 2 | 2 | 0 |
| PART TIME | 1 | 1 | 1 | 0 |
| Sub Total | 3 | 3 | 3 | 0 |



Museum

Mission

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

Expenditures by Line Item

| ORG | OBJ | DESCRIPTION | FY 2016 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|-------|------|--------------------------------|-------------------|--------------------|---------------------|------------------|
| 01530 | 4010 | SALARIES & WAGES | \$ 85,067 | \$ 60,271 | \$ 67,735 | \$ 7,464 |
| 01530 | 4012 | FICA | 6,408 | 4,574 | 5,106 | 532 |
| 01530 | 4013 | WORKER'S COMPENSATION | 255 | 182 | 204 | 22 |
| 01530 | 4014 | RETIREMENT | 9,336 | 6,689 | 9,186 | 2,497 |
| 01530 | 4015 | HEALTH INSURANCE | 16,707 | 14,040 | 18,380 | 4,340 |
| 01530 | 4016 | DENTAL INSURANCE | 949 | 768 | 838 | 70 |
| 01530 | 4017 | LIFE INSURANCE | 36 | 24 | 24 | - |
| 01530 | 4020 | OVERTIME | - | 200 | - | (200) |
| 01530 | 4021 | UNEMPLOYMENT COMPENSATION | 5,811 | - | - | - |
| 01530 | 4070 | EMPLOYEE BENEFITS | 250 | - | - | - |
| 01530 | 4100 | OFFICE SUPPLIES | 417 | 1,100 | 750 | (350) |
| 01530 | 4110 | POSTAGE | 267 | 450 | 100 | (350) |
| 01530 | 4120 | SOFTWARE | - | 1,770 | - | (1,770) |
| 01530 | 4130 | BATTERIES | - | 50 | - | (50) |
| 01530 | 4140 | DUES & SUBSCRIPTIONS | 325 | 215 | 215 | - |
| 01530 | 4150 | TRAVEL EXPENSE | - | 100 | 100 | - |
| 01530 | 4160 | SAFETY ITEMS | - | 200 | 200 | - |
| 01530 | 4200 | ELECTRICITY & HEATING FUEL | 16,513 | 20,000 | 17,500 | (2,500) |
| 01530 | 4210 | TELEPHONE | 3,530 | 3,816 | 3,816 | - |
| 01530 | 4211 | LONG DISTANCE | 9 | 40 | 20 | (20) |
| 01530 | 4212 | DATA LINE PHONE CHARGES | 1,276 | 6,000 | 6,000 | - |
| 01530 | 4220 | WATER & SEWER | 2,059 | 2,000 | 2,500 | 500 |
| 01530 | 4260 | MAINTENANCE & SERVICE CONTRACT | 3,555 | 3,000 | 3,000 | - |
| 01530 | 4262 | COPIER CONTRACT | 18 | 100 | 100 | - |
| 01530 | 4263 | SECURITY MONITORING CONTRACT | 302 | 302 | 302 | - |
| 01530 | 4268 | FIRE ALARM INSPECTION | 484 | 484 | 484 | - |
| 01530 | 4310 | SMALL HAND TOOLS | 6 | 200 | 100 | (100) |
| 01530 | 4400 | FOOD | 600 | - | - | - |
| 01530 | 4430 | CLEANING & SANITATION | 144 | 1,000 | 500 | (500) |
| 01530 | 4480 | CHEMICALS | - | 200 | - | (200) |
| 01530 | 4621 | PROPERTY INSURANCE | 5,982 | 6,161 | 7,969 | 1,808 |



Museum

Expenditures by Line Item, continued

| ORG | OBJ | DESCRIPTION | FY 2016 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|------------------|------|-------------------------------|-------------------|--------------------|---------------------|-------------------|
| 01530 | 4622 | TORT INSURANCE | \$ 1,385 | \$ 1,426 | \$ 878 | \$ (548) |
| 01530 | 4624 | LICENSES | - | - | 70 | 70 |
| 01530 | 4650 | CONSULTING & CONTRACTUAL | 1,280 | - | 200 | 200 |
| 01530 | 4710 | SPECIAL DEPARTMENTAL SUPPLIES | 1,259 | 2,100 | 1,270 | (830) |
| 01530 | 4810 | COMPUTER EQUIPMENT | 1,934 | - | 600 | 600 |
| 01530 | 4820 | OFFICE FURNITURE & EQUIP | 1,605 | - | - | - |
| 01530 | 4915 | MACHINERY & EQUIPMENT | - | 17,000 | - | (17,000) |
| Sub Total | | | \$ 167,770 | \$ 154,462 | \$ 148,147 | \$ (6,315) |

FY 17-18 Budget Highlights

No significant changes for the FY 2018 budget.

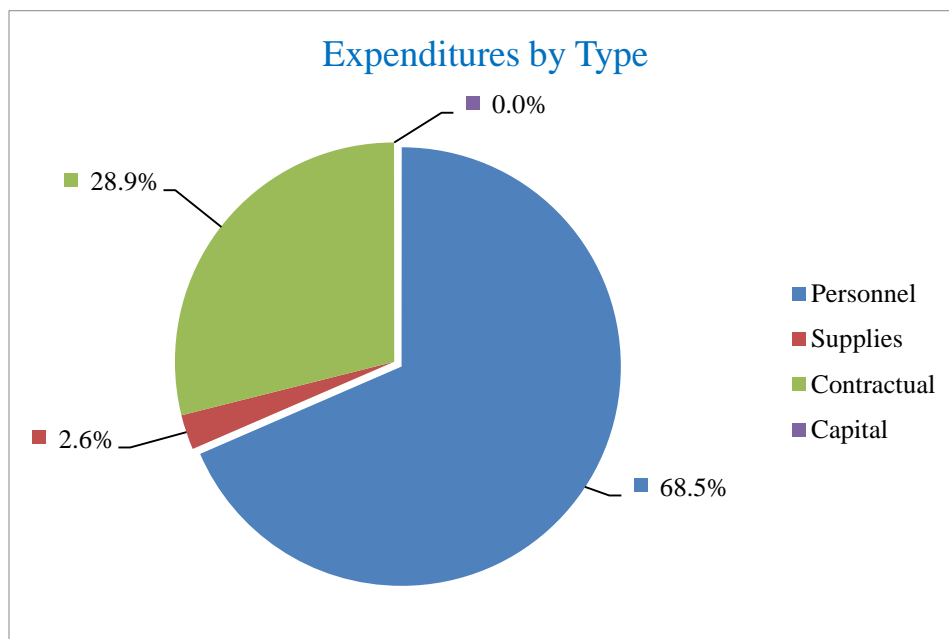


Museum

Budget Summary – Type, Personnel Count & Type Chart

| DESCRIPTION | FY 15-16 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|------------------|--------------------|--------------------|---------------------|-------------------|
| PERSONNEL | \$ 124,820 | \$ 86,748 | \$ 101,473 | \$ 14,725 |
| SUPPLIES | 6,558 | 7,385 | 3,835 | (3,550) |
| CONTRACTUAL | 36,392 | 43,329 | 42,839 | (490) |
| CAPITAL | - | 17,000 | - | (17,000) |
| Sub Total | \$ 167,770 | \$ 154,462 | \$ 148,147 | \$ (6,315) |

| DESCRIPTION | FY 15-16 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | COUNT CHANGE |
|------------------|--------------------|--------------------|---------------------|-----------------|
| FULL TIME | 4 | 3 | 3 | 0 |
| PART TIME | 0 | 0 | 0 | 0 |
| Sub Total | 4 | 3 | 3 | 0 |



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 2016 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|-------|------|-------------------------------|-------------------|--------------------|---------------------|------------------|
| 01536 | 4010 | SALARIES & WAGES | \$ 36,726 | \$ 45,684 | \$ 56,885 | \$ 11,201 |
| 01536 | 4012 | FICA | 2,791 | 3,469 | 4,336 | 867 |
| 01536 | 4013 | WORKER'S COMPENSATION | 110 | 370 | 531 | 161 |
| 01536 | 4014 | RETIREMENT | 4,041 | 5,053 | 7,714 | 2,661 |
| 01536 | 4015 | HEALTH INSURANCE | 6,381 | 7,020 | 7,034 | 14 |
| 01536 | 4016 | DENTAL INSURANCE | 407 | 384 | 419 | 35 |
| 01536 | 4017 | LIFE INSURANCE | 15 | 12 | 12 | - |
| 01536 | 4100 | OFFICE SUPPLIES | 472 | 500 | 500 | - |
| 01536 | 4110 | POSTAGE | - | 100 | 100 | - |
| 01536 | 4130 | BATTERIES | 55 | 80 | 80 | - |
| 01536 | 4140 | DUES & SUBSCRIPTIONS | - | 50 | 50 | - |
| 01536 | 4150 | TRAVEL EXPENSE | 220 | 1,000 | 1,000 | - |
| 01536 | 4160 | SAFETY ITEMS | 118 | 200 | 200 | - |
| 01536 | 4170 | FUEL & OIL | 338 | 473 | 700 | 227 |
| 01536 | 4200 | ELECTRICITY & HEATING FUEL | 8,382 | 8,600 | 8,600 | - |
| 01536 | 4210 | TELEPHONE | 230 | 250 | - | (250) |
| 01536 | 4211 | LONG DISTANCE | - | 15 | 15 | - |
| 01536 | 4212 | DATA LINE PHONE CHARGES | 2,339 | 1,680 | 1,680 | - |
| 01536 | 4220 | WATER & SEWER | 1,280 | 1,300 | 1,600 | 300 |
| 01536 | 4263 | SECURITY MONITORING CONTRACT | 358 | 360 | 360 | - |
| 01536 | 4265 | SOFTWARE CONTRACT | 560 | 560 | 560 | - |
| 01536 | 4270 | REPAIRS TO EQUIPMENT | - | 850 | 1,400 | 550 |
| 01536 | 4290 | REPAIRS TO VEHICLES | - | 500 | 500 | - |
| 01536 | 4310 | SMALL HAND TOOLS | 179 | 200 | 200 | - |
| 01536 | 4410 | UNIFORMS & CLOTHING | 273 | 200 | 800 | 600 |
| 01536 | 4430 | CLEANING & SANITATION | 500 | 500 | 500 | - |
| 01536 | 4480 | CHEMICALS | 169 | 250 | 250 | - |
| 01536 | 4580 | SIGNS | - | 500 | 350 | (150) |
| 01536 | 4621 | PROPERTY INSURANCE | 1,466 | 1,520 | - | (1,520) |
| 01536 | 4622 | TORT INSURANCE | 421 | 433 | 667 | 234 |
| 01536 | 4630 | RENT-BUILDINGS, EQUIPMENT | - | 3,550 | 3,100 | (450) |
| 01536 | 4640 | TRAINING | 1,121 | - | - | - |
| 01536 | 4710 | SPECIAL DEPARTMENTAL SUPPLIES | 992 | 1,000 | - | (1,000) |
| 01536 | 4801 | HAGOOD MILL RESTORATION | 5,826 | 6,000 | 5,000 | (1,000) |
| 01536 | 4820 | OFFICE FURNITURE & EQUIP | - | - | 1,605 | 1,605 |



Hagood Mill

Expenditures by Line Item, continued

| ORG | OBJ | DESCRIPTION | FY 2016 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|------------------|------|-------------|-------------------|--------------------|---------------------|------------------|
| 01536 | 4912 | BUILDINGS | \$ 90,026 | \$ - | \$ - | \$ - |
| Sub Total | | | \$ 165,797 | \$ 92,663 | \$ 106,748 | \$ 14,085 |

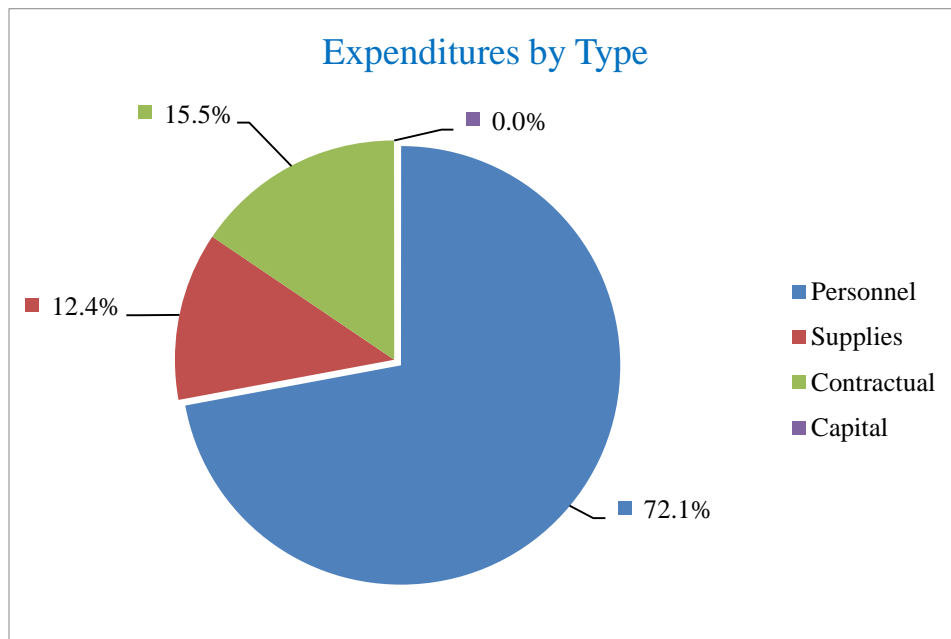


Hagood Mill

Budget Summary – Type, Personnel Count & Type Chart

| DESCRIPTION | FY 15-16 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|------------------|--------------------|--------------------|---------------------|------------------|
| PERSONNEL | \$ 50,471 | \$ 61,992 | \$ 76,931 | \$ 14,939 |
| SUPPLIES | 9,143 | 12,403 | 13,235 | 832 |
| CONTRACTUAL | 16,157 | 18,268 | 16,582 | (1,686) |
| CAPITAL | 90,026 | - | - | - |
| Sub Total | \$ 165,797 | \$ 92,663 | \$ 106,748 | \$ 14,085 |

| DESCRIPTION | FY 15-16 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | COUNT CHANGE |
|------------------|--------------------|--------------------|---------------------|-----------------|
| FULL TIME | 1 | 1 | 1 | 0 |
| PART TIME | 0 | 1 | 1 | 0 |
| Sub Total | 1 | 2 | 2 | 0 |



FY 17-18 Budget Highlights

Implementation of the Compensation Study



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 2016 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|-------|------|--------------------------------|-------------------|--------------------|---------------------|------------------|
| 01580 | 4010 | SALARIES & WAGES | \$ 95,678 | \$ 144,925 | \$ 126,609 | \$ (18,316) |
| 01580 | 4012 | FICA | 7,106 | 10,848 | 9,221 | (1,627) |
| 01580 | 4013 | WORKER'S COMPENSATION | 2,928 | 4,443 | 3,875 | (568) |
| 01580 | 4014 | RETIREMENT | 8,519 | 11,487 | 17,170 | 5,683 |
| 01580 | 4015 | HEALTH INSURANCE | 8,776 | 18,448 | 24,474 | 6,026 |
| 01580 | 4016 | DENTAL INSURANCE | 814 | 1,140 | 1,257 | 117 |
| 01580 | 4017 | LIFE INSURANCE | 30 | 43 | 36 | (7) |
| 01580 | 4020 | OVERTIME | - | 100 | - | (100) |
| 01580 | 4021 | UNEMPLOYMENT COMPENSATION | 1,452 | - | - | - |
| 01580 | 4100 | OFFICE SUPPLIES | 4,382 | 2,500 | 2,500 | - |
| 01580 | 4110 | POSTAGE | 94 | 150 | 150 | - |
| 01580 | 4130 | BATTERIES | - | 50 | 50 | - |
| 01580 | 4160 | SAFETY ITEMS | 182 | 200 | 200 | - |
| 01580 | 4170 | FUEL & OIL | 3,718 | 3,752 | 3,752 | - |
| 01580 | 4190 | CREDIT CARD FEES | 3,394 | 2,600 | 2,600 | - |
| 01580 | 4200 | ELECTRICITY & HEATING FUEL | 36,428 | 46,000 | 51,000 | 5,000 |
| 01580 | 4210 | TELEPHONE | 1,588 | 1,650 | 1,650 | - |
| 01580 | 4211 | LONG DISTANCE | 14 | 58 | 20 | (38) |
| 01580 | 4212 | DATA LINE PHONE CHARGES | 514 | 516 | 516 | - |
| 01580 | 4220 | WATER & SEWER | 7,299 | 7,500 | 8,500 | 1,000 |
| 01580 | 4264 | PEST CONTROL CONTRACT | 600 | 600 | 600 | - |
| 01580 | 4265 | SOFTWARE CONTRACT | - | 600 | 600 | - |
| 01580 | 4270 | REPAIRS TO EQUIPMENT | 1,562 | 2,600 | 2,600 | - |
| 01580 | 4280 | REPAIRS TO BUILDINGS & GROUNDS | 7,487 | 17,000 | - | (17,000) |
| 01580 | 4290 | REPAIRS TO VEHICLES | 2,706 | 2,700 | 2,700 | - |
| 01580 | 4310 | SMALL HAND TOOLS | 797 | 850 | - | (850) |
| 01580 | 4410 | UNIFORMS & CLOTHING | 1,319 | 1,150 | 1,150 | - |
| 01580 | 4430 | CLEANING & SANITATION | 4,268 | 5,000 | 5,000 | - |
| 01580 | 4480 | CHEMICALS | 1,088 | 1,100 | 1,100 | - |
| 01580 | 4621 | PROPERTY INSURANCE | 3,278 | 3,376 | 3,506 | 130 |
| 01580 | 4622 | TORT INSURANCE | 1,261 | 1,298 | 1,580 | 282 |
| 01580 | 4630 | RENT-BUILDINGS, EQUIPMENT | - | 1 | - | (1) |
| 01580 | 4650 | CONSULTING & CONTRACTUAL | 22,561 | 600 | 40,263 | 39,663 |



Mile Creek Park

Expenditures by Line Item, continued

| ORG | OBJ | DESCRIPTION | FY 2016 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|------------------|------|-------------------------------|-------------------|--------------------|---------------------|------------------|
| 01580 | 4710 | SPECIAL DEPARTMENTAL SUPPLIES | \$ 9,455 | \$ 1,500 | \$ 1,500 | \$ - |
| 01580 | 4850 | MACHINES & EQUIPMENT | 1,244 | 1,250 | 650 | (600) |
| Sub Total | | | \$ 240,540 | \$ 296,035 | \$ 314,829 | \$ 18,794 |

FY 17-18 Budget Highlights

Implementation of the Compensation Study

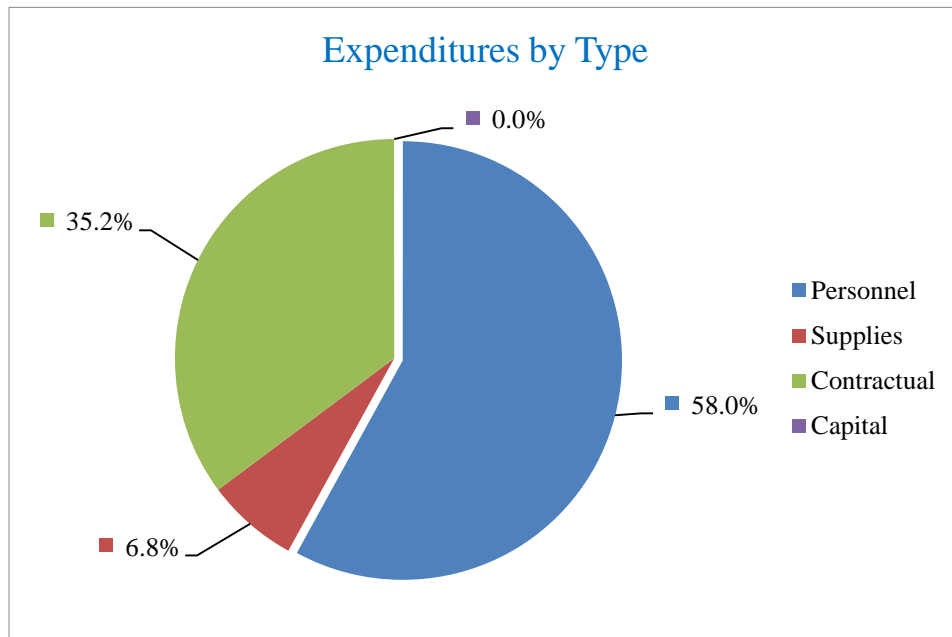


Mile Creek Park

Budget Summary – Type, Personnel Count & Type Chart

| DESCRIPTION | FY 15-16 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|------------------|--------------------|--------------------|---------------------|------------------|
| PERSONNEL | \$ 125,302 | \$ 191,434 | \$ 182,642 | \$ (8,792) |
| SUPPLIES | 38,301 | 39,802 | 21,352 | (18,450) |
| CONTRACTUAL | 76,937 | 64,799 | 110,835 | 46,036 |
| CAPITAL | - | - | - | - |
| Sub Total | \$ 240,540 | \$ 296,035 | \$ 314,829 | \$ 18,794 |

| DESCRIPTION | FY 15-16 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | COUNT CHANGE |
|------------------|--------------------|--------------------|---------------------|-----------------|
| FULL TIME | 2 | 3 | 3 | 0 |
| PART TIME | 7 | 1 | 1 | 0 |
| Sub Total | 9 | 4 | 4 | 0 |



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 2016 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|------------------|------|----------------------------|-------------------|--------------------|---------------------|------------------|
| 01175 | 4010 | SALARIES & WAGES | \$ 12,090 | \$ 13,792 | \$ 13,792 | \$ - |
| 01175 | 4012 | FICA | 929 | 1,056 | 1,056 | - |
| 01175 | 4013 | WORKER'S COMPENSATION | 37 | 42 | 42 | - |
| 01175 | 4014 | RETIREMENT | 1,330 | 1,526 | 1,871 | 345 |
| 01175 | 4020 | OVERTIME | 53 | - | - | - |
| 01175 | 4100 | OFFICE SUPPLIES | 523 | 550 | 550 | - |
| 01175 | 4110 | POSTAGE | 486 | 500 | 500 | - |
| 01175 | 4150 | TRAVEL EXPENSE | 39 | 30 | 30 | - |
| 01175 | 4200 | ELECTRICITY & HEATING FUEL | 972 | 1,100 | 1,100 | - |
| 01175 | 4210 | TELEPHONE | 1,957 | 2,700 | 2,600 | (100) |
| 01175 | 4211 | LONG DISTANCE | 10 | 25 | 15 | (10) |
| 01175 | 4212 | DATA LINE PHONE CHARGES | 467 | - | - | - |
| 01175 | 4262 | COPIER CONTRACT | 51 | 75 | 75 | - |
| 01175 | 4622 | TORT INSURANCE | 135 | 139 | 145 | 6 |
| 01175 | 4810 | COMPUTER EQUIPMENT | 107 | - | - | - |
| 01175 | 4820 | OFFICE FURNITURE & EQUIP | - | - | 1,358 | 1,358 |
| Sub Total | | | \$ 19,186 | \$ 21,535 | \$ 23,134 | \$ 1,599 |

FY 17-18 Budget Highlights

No significant changes for the FY 2018 budget.

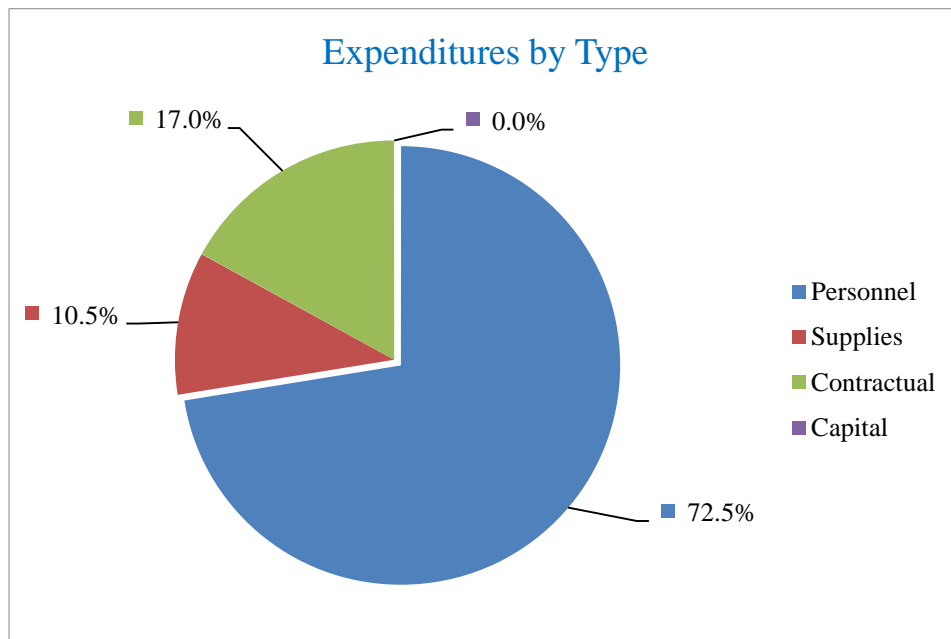


Legislative Delegation

Budget Summary – Type, Personnel Count & Type Chart

| DESCRIPTION | FY 15-16 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|------------------|--------------------|--------------------|---------------------|------------------|
| PERSONNEL | \$ 14,438 | \$ 16,416 | \$ 16,761 | \$ 345 |
| SUPPLIES | 1,155 | 1,080 | 2,438 | 1,358 |
| CONTRACTUAL | 3,593 | 4,039 | 3,935 | (104) |
| CAPITAL | - | - | - | - |
| Sub Total | \$ 19,186 | \$ 21,535 | \$ 23,134 | \$ 1,599 |

| DESCRIPTION | FY 15-16 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | COUNT CHANGE |
|------------------|--------------------|--------------------|---------------------|-----------------|
| FULL TIME | 0 | 0 | 0 | 0 |
| PART TIME | 1 | 1 | 1 | 0 |
| Sub Total | 1 | 1 | 1 | 0 |



| DEBT SERVICE FUND | FY 2015 ACTUAL | FY 2016 ACTUAL | FY 2017 BUDGET | FY 2017 ESTIMATED | FY 2018 BUDGET |
|---|--------------------------|--------------------------|-----------------------|-----------------------|-----------------------|
| REVENUES | | | | | |
| Taxes | \$ 2,927,211 | \$ 2,959,449 | \$ 3,230,011 | \$ 3,230,011 | \$ 3,261,772 |
| Licenses, Permits & Fees | 309,669 | 309,668 | - | - | - |
| | <u>3,236,880</u> | <u>3,269,117</u> | <u>3,230,011</u> | <u>3,230,011</u> | <u>3,261,772</u> |
| EXPENDITURES | | | | | |
| Debt Service | | | | | |
| Principal | 2,511,731 | 2,599,176 | 2,816,361 | 2,816,361 | 2,833,720 |
| Interest & Fiscal Charges | 436,881 | 365,834 | 285,958 | 285,958 | 300,360 |
| | <u>2,948,612</u> | <u>2,965,010</u> | <u>3,102,319</u> | <u>3,102,319</u> | <u>3,134,080</u> |
| REVENUES OVER (UNDER) EXPENDITURES | <u>288,268</u> | <u>304,107</u> | <u>127,692</u> | <u>127,692</u> | <u>127,692</u> |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfer to Other Funds | (127,692) | (127,692) | (127,692) | (127,692) | (127,692) |
| | <u>(127,692)</u> | <u>(127,692)</u> | <u>(127,692)</u> | <u>(127,692)</u> | <u>(127,692)</u> |
| REVENUES & OTHER FINANCING OVER (UNDER) EXPENDITURES | <u>\$ 160,576</u> | <u>\$ 176,415</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Beginning Fund Balance: | <u>\$ 547,833</u> | <u>\$ 708,409</u> | <u>\$ 884,824</u> | <u>\$ 884,824</u> | <u>\$ 884,824</u> |
| Ending Fund Balance, June 30 | <u>\$ 708,409</u> | <u>\$ 884,824</u> | <u>\$ 884,824</u> | <u>\$ 884,824</u> | <u>\$ 884,824</u> |



The following chart and tables detail Pickens County debt obligation:

| Funding Source | Purpose | Outstanding Principal | Maturity Date | Annual Payment | Interest Rate |
|---------------------------------|---------------------------------|-----------------------|---------------|----------------|---------------|
| General Obligation Bonds | | | | | |
| Fire District | Vineyards Fire Station | \$ 200,000 | 1-Mar-2019 | VARIOUS | 4.134% |
| Fire District | Liberty/Pickens Fire Stations | \$ 1,514,850 | 1-May-2028 | \$ 158,595 | 2.43% |
| Sp Tax District | Cramer Upgrade | \$ 599,493 | 1-Aug-2028 | \$ 65,664 | 2.25% |
| Sp Tax District | Roper Upgrade | \$ 2,011,415 | 1-Mar-2028 | \$ 206,928 | 2.25% |
| Fire District | Springs Fire Station | \$ 833,299 | 1-Mar-2023 | VARIOUS | 4.03% |
| Fire District | Shady Grove Fire Building | \$ 507,388 | 1-Mar-2022 | \$ 106,089 | 1.50% |
| Fire District | Vineyards Fire Trucks | \$ 100,000 | 1-Apr-2023 | VARIOUS | 3.95% |
| Fire District | Pickens Fire Equipment | \$ 438,662 | 1-May-2020 | \$ 151,072 | 1.65% |
| Fire District | Various Fire Equipment | \$ 147,000 | 1-Jul-2017 | VARIOUS | 2.28% |
| Fire District | Pumpkintown Station & Equipment | \$ 650,000 | | | |
| Capital | Capital Replacement | \$ 1,500,000 | | | |
| | | \$ 8,502,107 | | | |
| Capital Leases | | | | | |
| Fire District | Central Fire Truck | \$ 98,819 | 1-Apr-2020 | \$ 35,596 | 3.98% |
| Fire District | Crosswell Fire Truck | \$ 41,772 | 20-May-2018 | \$ 43,221 | 3.47% |
| | | \$ 140,591 | | | |
| Notes Payables | | | | | |
| Sp Tax District | 18-Mile Creek Sewer Project | \$ 484,808 | 1-Oct-2019 | \$ 221,575 | 2.25% |
| Gen Taxes | Georges Creek Capacity | \$ 1,422,270 | 1-Sep-2024 | \$ 226,319 | 4.00% |
| Gen Taxes | Georges Creek Trunk Line | \$ 854,101 | 1-Apr-2025 | \$ 126,000 | 3.75% |
| | | \$ 2,761,179 | | | |
| Revenue Bonds | | | | | |
| User Fees | Middle Plant Expansion | \$ 1,536,429 | 1-Oct-2039 | \$ 112,140 | 4.75% |
| User Fees | Upper Plant Expansion | \$ 2,786,581 | 1-Oct-2039 | \$ 203,364 | 4.75% |
| User Fees | North Central Plant | \$ 1,537,739 | 10-Feb-2052 | \$ 63,912 | 2.25% |
| User Fees | North Central Plant | \$ 322,590 | 10-Feb-2052 | \$ 13,392 | 2.25% |
| | | \$ 6,183,339 | | | |

Entering into fiscal year 2018, Pickens County general obligation debt is projected to be \$7,002,107:

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:

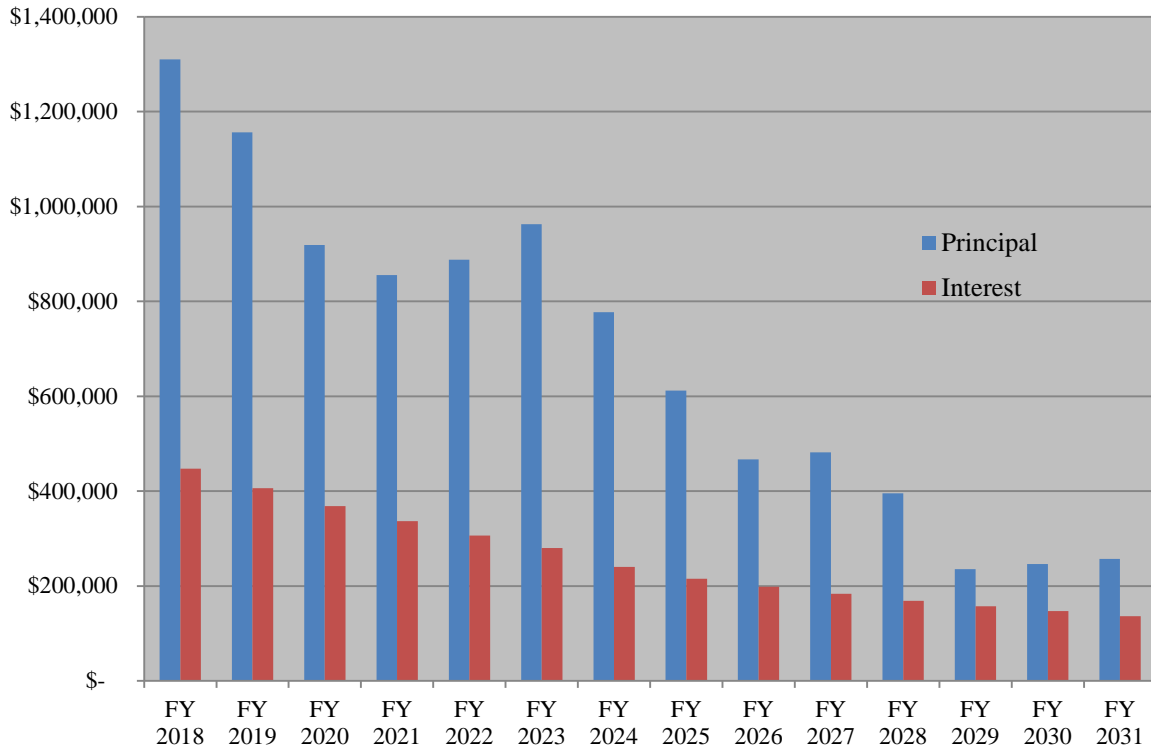
| | |
|---|-----------------------------|
| Net General Obligation Bond Tax Digest | \$ 490,725,536 |
| Debt Limit – 8% of Assessed Value | \$ 39,258,043 |
| Less General Obligation Bonds Outstanding | <u>2,276,371*</u> |
| Legal Debt Margin | <u>\$ 36,981,672</u> |

*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.

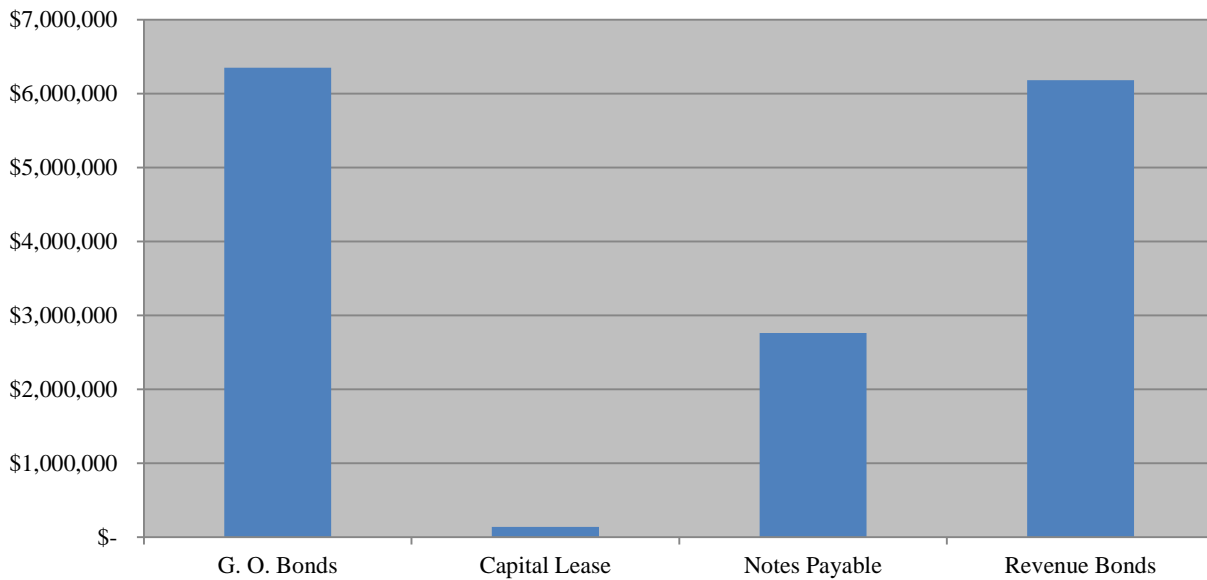
Fitch AA Moody’s Aa2 Standard & Poor’s AA-



Debt Service Schedule by Category



Debt Service by Type



General Obligation Bond Debt Service Schedule

| Fiscal Year | Vineyards Fire Station | | Liberty/Pickens Fire Station | | Cramer Upgrade | | Roper Upgrade | |
|--------------|------------------------|------------------|------------------------------|-------------------|-------------------|------------------|---------------------|-------------------|
| | Principal | Interest | Principal | Interest | Principal | Interest | Principal | Interest |
| 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 |
| TOTAL | \$ 200,000 | \$ 12,485 | \$ 1,514,850 | \$ 229,693 | \$ 599,493 | \$ 73,472 | \$ 2,011,415 | \$ 264,794 |

| Fiscal Year | Springs Fire Station | | Shady Grove Fire Building | | Vineyards Fire Trucks | | Pickens Fire Equipment | |
|--------------|----------------------|-------------------|---------------------------|------------------|-----------------------|------------------|------------------------|------------------|
| | Principal | Interest | Principal | Interest | Principal | Interest | Principal | Interest |
| 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 | - | - |
| TOTAL | \$ 833,299 | \$ 119,490 | \$ 507,388 | \$ 23,059 | \$ 100,000 | \$ 14,614 | \$ 438,662 | \$ 14,555 |

| Fiscal Year | Various Fire Equipment | |
|--------------|------------------------|-----------------|
| | Principal | Interest |
| 2018 | 147,000 | 1,676 |
| TOTAL | \$ 290,000 | \$ 6,658 |



Capital Lease Debt Service Schedule

| Fiscal Year | Central Fire Truck | | Crosswell Fire Truck | |
|--------------|--------------------|-----------------|----------------------|-----------------|
| | Principal | Interest | Principal | Interest |
| 2018 | 31,663 | 3,933 | 41,772 | 1,449 |
| 2019 | 32,923 | 2,673 | - | - |
| 2020 | 34,233 | 1,363 | - | - |
| TOTAL | \$ 98,819 | \$ 7,969 | \$ 41,772 | \$ 1,449 |

Notes Payable Debt Service Schedule

| Fiscal Year | 18 Mile Creek Sewer | | Georges Creek Capacity | | Georges Creek Trunk Line | |
|--------------|---------------------|------------------|------------------------|-------------------|--------------------------|-------------------|
| | Principal | Interest | Principal | Interest | Principal | Interest |
| 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 |
| TOTAL | \$ 484,808 | \$ 13,737 | \$ 1,422,270 | \$ 218,535 | \$ 854,101 | \$ 132,904 |



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 |
| 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 |
| TOTAL | \$ 1,536,429 | \$ 952,328 | \$ 2,786,581 | \$ 1,727,588 | \$ 1,537,739 | \$ 672,551 | \$ 322,590 | \$ 140,553 |



| SPECIAL REVENUE FUNDS | FY 2015 ACTUAL | FY 2016 ACTUAL | FY 2017 BUDGET | FY 2017 ESTIMATED | FY 2018 BUDGET |
|---|----------------------------|----------------------------|---------------------------|---------------------------|---------------------------|
| REVENUES | | | | | |
| Taxes | \$ 5,842,595 | \$ 5,844,254 | \$ 5,778,312 | \$ 5,778,312 | \$ 6,273,558 |
| Licenses, Permits & Fees | 5,524,337 | 5,558,891 | 5,728,691 | 5,760,191 | 6,333,159 |
| Intergovernmental | 975,801 | 637,804 | 529,125 | 520,890 | 1,069,940 |
| Charges for Services | 146,983 | 149,292 | 125,560 | 119,500 | 123,500 |
| Fines & Forfeitures | 110,422 | 101,342 | 109,000 | 101,500 | 101,500 |
| Investment Income | 685 | 545 | 1,500 | 1,500 | 1,500 |
| Contributions | 68,081 | 26,606 | 32,000 | 14,592 | 12,000 |
| Miscellaneous | 8,058 | 20,514 | 17,300 | 17,300 | 19,700 |
| | <u>12,676,962</u> | <u>12,339,248</u> | <u>12,321,488</u> | <u>12,313,785</u> | <u>13,934,857</u> |
| EXPENDITURES | | | | | |
| Public Safety | 4,142,580 | 4,392,721 | 5,080,523 | 5,120,523 | 6,037,684 |
| Public Works | 1,017,862 | 713,286 | 2,000,000 | 2,000,000 | 1,877,977 |
| Culture & Recreation | 3,525,833 | 3,872,717 | 3,967,243 | 4,000,328 | 3,977,525 |
| Economic Development | 334,012 | 367,778 | 402,887 | 402,887 | 418,644 |
| Intergovernmental | 1,041,000 | 502,161 | 1,229,335 | 1,140,999 | 1,507,600 |
| Capital Outlay | 3,503,409 | 937,665 | 1,911,884 | 1,911,884 | 819,023 |
| Debt Service | | | | | |
| Principal | 200,119 | 172,629 | 346,787 | 346,787 | 354,938 |
| Interest & Fiscal Charges | 76,147 | 65,623 | 65,673 | 65,673 | 57,915 |
| | <u>13,845,997</u> | <u>11,025,780</u> | <u>15,004,332</u> | <u>14,989,081</u> | <u>15,051,306</u> |
| REVENUES OVER (UNDER) EXPENDITURES | <u>(1,169,035)</u> | <u>1,313,468</u> | <u>(2,682,844)</u> | <u>(2,675,296)</u> | <u>(1,116,449)</u> |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Proceeds from Capital Lease | 700,000 | - | - | - | - |
| Transfer In (Out) | 79,968 | 537,764 | 693,309 | 693,309 | 710,764 |
| Budgeted Fund Balance | - | - | 1,389,535 | 1,440,680 | 405,685 |
| | <u>781,180</u> | <u>537,764</u> | <u>2,682,844</u> | <u>2,733,989</u> | <u>1,116,449</u> |
| REVENUES & OTHER FINANCING OVER (UNDER) EXPENDITURES | <u>\$ (387,855)</u> | <u>\$ 1,851,232</u> | <u>\$ -</u> | <u>\$ 58,693</u> | <u>\$ -</u> |
| Beginning Fund Balance: | <u>\$ 9,270,330</u> | <u>\$ 9,270,330</u> | <u>\$ 8,882,475</u> | <u>\$ 8,882,475</u> | <u>\$ 7,500,488</u> |
| Ending Fund Balance, June 30 | <u>\$ 8,882,475</u> | <u>\$ 7,419,098</u> | <u>\$ 7,492,940</u> | <u>\$ 7,500,488</u> | <u>\$ 7,094,803</u> |



| TRI-COUNTY TECHNICAL COLLEGE | FY 2015 ACTUAL | FY 2016 ACTUAL | FY 2017 BUDGET | FY 2017 ESTIMATED | FY 2018 BUDGET |
|---|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| REVENUES | | | | | |
| Taxes | \$ 1,219,703 | \$ 1,258,138 | \$ 1,229,335 | \$ 1,229,335 | \$ 1,287,217 |
| | 1,219,703 | 1,258,138 | 1,229,335 | 1,229,335 | 1,287,217 |
| EXPENDITURES | | | | | |
| Intergovernmental | 1,041,000 | 502,161 | 1,229,335 | 1,140,999 | 1,507,600 |
| | 1,041,000 | 502,161 | 1,229,335 | 1,140,999 | 1,507,600 |
| REVENUES OVER (UNDER) EXPENDITURES | 178,703 | 755,977 | - | 88,336 | (220,383) |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Budgeted Fund Balance | - | - | - | - | 220,383 |
| | - | - | - | - | 220,383 |
| REVENUES & OTHER FINANCING OVER (UNDER) EXPENDITURES | \$ 178,703 | \$ 755,977 | \$ - | \$ 88,336 | \$ - |
| Beginning Fund Balance: | \$ 432,067 | \$ 610,770 | \$ 1,366,747 | \$ 1,366,747 | \$ 1,455,083 |
| Ending Fund Balance, June 30 | \$ 610,770 | \$ 1,366,747 | \$ 1,366,747 | \$ 1,455,083 | \$ 1,234,700 |



| FIXED NUCLEAR FUND | FY 2015 ACTUAL | FY 2016 ACTUAL | FY 2017 BUDGET | FY 2017 ESTIMATED | FY 2018 BUDGET |
|---|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| REVENUES | | | | | |
| Intergovernmental | \$ 86,440 | \$ 100,425 | \$ 97,425 | \$ 89,190 | \$ 89,190 |
| Miscellaneous | - | 994 | - | - | - |
| | <u>86,440</u> | <u>101,419</u> | <u>97,425</u> | <u>89,190</u> | <u>89,190</u> |
| EXPENDITURES | | | | | |
| Public Safety | 85,073 | 96,625 | 116,097 | 116,097 | 109,560 |
| Capital Outlay | 15,355 | | - | - | - |
| | <u>100,428</u> | <u>96,625</u> | <u>116,097</u> | <u>116,097</u> | <u>109,560</u> |
| REVENUES OVER (UNDER) EXPENDITURES | <u>(13,988)</u> | <u>4,794</u> | <u>(18,672)</u> | <u>(26,907)</u> | <u>(20,370)</u> |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfer In (Out) | 14,478 | 12,679 | 18,672 | 18,672 | 20,370 |
| | <u>14,478</u> | <u>12,679</u> | <u>18,672</u> | <u>18,672</u> | <u>20,370</u> |
| REVENUES & OTHER FINANCING OVER (UNDER) EXPENDITURES | <u>\$ 490</u> | <u>\$ 17,473</u> | <u>\$ -</u> | <u>\$ (8,235)</u> | <u>\$ -</u> |
| Beginning Fund Balance: | <u>\$ 42,613</u> | <u>\$ 43,103</u> | <u>\$ 60,576</u> | <u>\$ 60,576</u> | <u>\$ 52,341</u> |
| Ending Fund Balance, June 30 | <u>\$ 43,103</u> | <u>\$ 60,576</u> | <u>\$ 60,576</u> | <u>\$ 52,341</u> | <u>\$ 52,341</u> |



| LIBRARY | FY 2015 ACTUAL | FY 2016 ACTUAL | FY 2017 BUDGET | FY 2017 ESTIMATED | FY 2018 BUDGET |
|---|--------------------------|-------------------------|-------------------------|-------------------------|---------------------|
| REVENUES | | | | | |
| Taxes | \$ 2,942,774 | \$ 3,030,958 | \$ 2,969,117 | \$ 2,969,117 | \$ 3,109,367 |
| Intergovernmental | 187,507 | 206,529 | 120,000 | 120,000 | 120,000 |
| Charges for Services | 104,599 | 102,283 | 101,500 | 101,500 | 101,000 |
| Investment Income | - | | 1,000 | 1,000 | 1,000 |
| Contributions | 17,141 | (81) | 12,000 | 12,000 | 12,000 |
| Miscellaneous | 65 | | - | - | |
| | <u>3,252,086</u> | <u>3,339,689</u> | <u>3,203,617</u> | <u>3,203,617</u> | <u>3,343,367</u> |
| EXPENDITURES | | | | | |
| Culture & Recreation | 3,029,438 | 3,240,415 | 3,316,251 | 3,316,251 | 3,343,367 |
| Capital Outlay | 12,561 | - | - | - | - |
| | <u>3,041,999</u> | <u>3,240,415</u> | <u>3,316,251</u> | <u>3,316,251</u> | <u>3,343,367</u> |
| REVENUES OVER (UNDER) EXPENDITURES | <u>210,087</u> | <u>99,274</u> | <u>(112,634)</u> | <u>(112,634)</u> | <u>-</u> |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Budgeted Fund Balance | - | - | 112,634 | 112,634 | - |
| | <u>-</u> | <u>-</u> | <u>112,634</u> | <u>112,634</u> | <u>-</u> |
| REVENUES & OTHER FINANCING OVER (UNDER) EXPENDITURES | <u>\$ 210,087</u> | <u>\$ 99,274</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Beginning Fund Balance: | <u>\$ 1,488,132</u> | <u>\$ 1,698,219</u> | <u>\$ 1,797,493</u> | <u>\$ 1,797,493</u> | <u>\$ 1,684,859</u> |
| Ending Fund Balance, June 30 | <u>\$ 1,698,219</u> | <u>\$ 1,797,493</u> | <u>\$ 1,684,859</u> | <u>\$ 1,684,859</u> | <u>\$ 1,684,859</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 2016 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|-------|------|--------------------------------|-------------------|--------------------|---------------------|------------------|
| 15540 | 4010 | SALARIES & WAGES | \$ 1,642,888 | \$ 1,769,321 | \$ 1,811,772 | \$ 42,451 |
| 15540 | 4012 | FICA | 122,544 | 128,326 | 127,377 | (949) |
| 15540 | 4013 | WORKER'S COMPENSATION | 8,069 | 7,324 | 8,318 | 994 |
| 15540 | 4014 | RETIREMENT | 182,229 | 192,470 | 233,490 | 41,020 |
| 15540 | 4015 | HEALTH INSURANCE | 316,543 | 367,739 | 381,896 | 14,157 |
| 15540 | 4016 | DENTAL INSURANCE | 14,457 | 14,208 | 15,503 | 1,295 |
| 15540 | 4017 | LIFE INSURANCE | 564 | 468 | 456 | (12) |
| 15540 | 4020 | OVERTIME | 13,826 | 9,000 | 9,000 | - |
| 15540 | 4021 | UNEMPLOYMENT COMPENSATION | 95 | - | - | - |
| 15540 | 4070 | EMPLOYEE BENEFITS | 980 | 1,750 | 2,600 | 850 |
| 15540 | 4100 | OFFICE SUPPLIES | 48,723 | 31,952 | 35,000 | 3,048 |
| 15540 | 4110 | POSTAGE | 6,575 | 8,000 | 8,000 | - |
| 15540 | 4120 | SOFTWARE | 17,000 | - | - | - |
| 15540 | 4130 | BATTERIES | 154 | 500 | 500 | - |
| 15540 | 4140 | DUES & SUBSCRIPTIONS | 1,094 | 1,150 | 1,150 | - |
| 15540 | 4150 | TRAVEL EXPENSE | 1,308 | 2,000 | 2,000 | - |
| 15540 | 4160 | SAFETY ITEMS | 21 | 100 | 100 | - |
| 15540 | 4170 | FUEL & OIL | 1,201 | 2,000 | 2,000 | - |
| 15540 | 4190 | CREDIT CARD FEES | 4,138 | 4,000 | 4,000 | - |
| 15540 | 4200 | ELECTRICITY & HEATING FUEL | 139,280 | 145,000 | 145,000 | - |
| 15540 | 4210 | TELEPHONE | 15,007 | 16,275 | 16,500 | 225 |
| 15540 | 4211 | LONG DISTANCE | 175 | 450 | 450 | - |
| 15540 | 4215 | CELLULAR TELEPHONE | 357 | 400 | - | (400) |
| 15540 | 4220 | WATER & SEWER | 9,899 | 10,000 | 10,000 | - |
| 15540 | 4262 | COPIER CONTRACT | 16,381 | 13,000 | 13,000 | - |
| 15540 | 4263 | SECURITY MONITORING CONTRACT | 1,777 | 1,782 | 1,800 | 18 |
| 15540 | 4264 | PEST CONTROL CONTRACT | 2,567 | 2,400 | 2,400 | - |
| 15540 | 4265 | SOFTWARE CONTRACT | 49,743 | 54,300 | 75,000 | 20,700 |
| 15540 | 4266 | EQUIPMENT CONTRACT | 16,726 | 22,700 | 23,000 | 300 |
| 15540 | 4268 | FIRE ALARM INSPECTION | 1,441 | 1,441 | 1,496 | 55 |
| 15540 | 4269 | FIRE EXTINGUISHER CONTRACT | 842 | 1,700 | 1,700 | - |
| 15540 | 4270 | REPAIRS TO EQUIPMENT | 558 | 3,000 | 3,000 | - |
| 15540 | 4280 | REPAIRS TO BUILDINGS & GROUNDS | 101,572 | 143,682 | 50,000 | (93,682) |
| 15540 | 4290 | REPAIRS TO VEHICLES | 1,375 | 500 | 1,000 | 500 |



Library

Expenditures by Line Item, continued

| ORG | OBJ | DESCRIPTION | FY 2016 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|------------------|------|--------------------------------|---------------------|---------------------|---------------------|------------------|
| 15540 | 4400 | FOOD | \$ 373 | \$ 500 | \$ 500 | \$ - |
| 15540 | 4430 | CLEANING & SANITATION | 11,047 | 13,500 | 13,500 | - |
| 15540 | 4580 | SIGNS | - | 500 | 500 | - |
| 15540 | 4621 | PROPERTY INSURANCE | 21,540 | 23,000 | 23,045 | 45 |
| 15540 | 4622 | TORT INSURANCE | 19,863 | 20,500 | 21,000 | 500 |
| 15540 | 4624 | LICENSES | 70 | 500 | 500 | - |
| 15540 | 4625 | PERMIT FEES | 548 | 620 | 650 | 30 |
| 15540 | 4630 | RENT-BUILDINGS, EQUIPMENT | 30,202 | 34,450 | 35,000 | 550 |
| 15540 | 4640 | TRAINING | 6,760 | 2,000 | 2,000 | - |
| 15540 | 4640 | TRAINING | 715 | - | - | - |
| 15540 | 4650 | CONSULTING & CONTRACTUAL | 17,593 | 19,300 | 19,300 | - |
| 15540 | 4710 | SPECIAL DEPARTMENTAL SUPPLIES | 1,042 | - | - | - |
| 15540 | 4780 | BOOKS | 122,943 | 75,664 | 75,664 | - |
| 15540 | 4780 | STATE LOTTERY - BOOKS | 36,720 | - | - | - |
| 15540 | 4783 | FRIENDS OF LIBRARY EXPENDITURE | 3,965 | 10,000 | 10,000 | - |
| 15540 | 4789 | LIBRARY MISC DONATIONS | 8,120 | 1,000 | 1,000 | - |
| 15540 | 4790 | BOOKS (STATE AID) | 148,847 | 120,000 | 120,000 | - |
| 15540 | 4810 | COMPUTER EQUIPMENT | 7,789 | 26,175 | 30,000 | 3,825 |
| 15540 | 4810 | COMPUTER-LIBRARY LOTTERY | 41,264 | - | - | - |
| 15540 | 4820 | OFFICE FURNITURE & EQUIP | 7,293 | 1,200 | 1,200 | - |
| 15540 | 4850 | MACHINES & EQUIPMENT | 1,192 | 3,000 | 2,000 | (1,000) |
| 15540 | 4915 | MACHINERY & EQUIPMENT | 6,853 | - | - | - |
| Sub Total | | | \$ 3,234,849 | \$ 3,308,847 | \$ 3,343,367 | \$ 34,520 |

FY 17-18 Budget Highlights

Council implemented the Library Compensation Plan

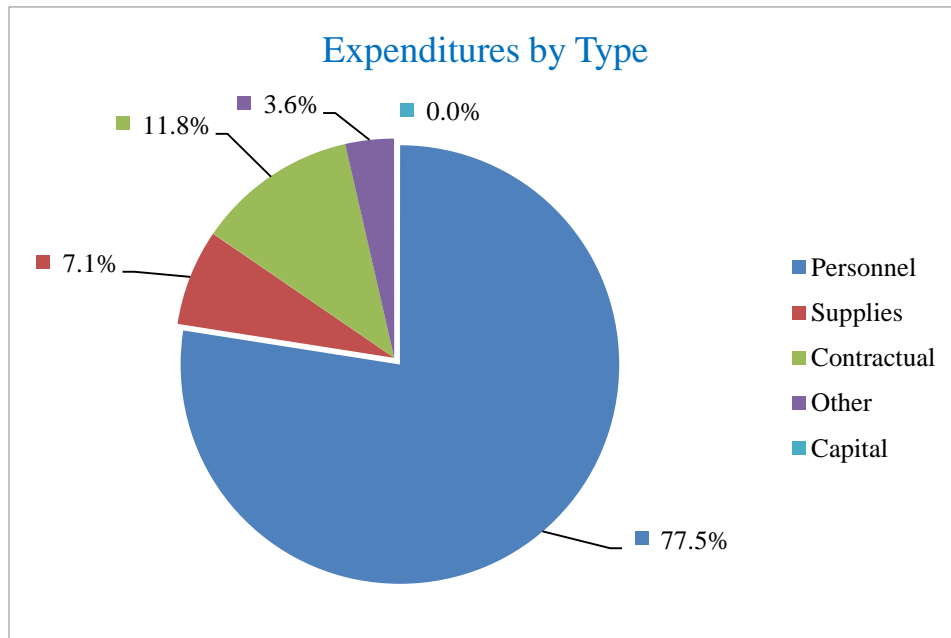


Library

Budget Summary – Type, Personnel Count & Type Chart

| DESCRIPTION | FY 15-16 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|------------------|---------------------|---------------------|---------------------|------------------|
| PERSONNEL | \$ 2,307,758 | \$ 2,498,010 | \$ 2,590,412 | \$ 92,402 |
| SUPPLIES | 421,330 | 324,423 | 237,114 | (87,309) |
| CONTRACTUAL | 355,624 | 373,818 | 395,841 | 22,023 |
| OTHER | 148,847 | 120,000 | 120,000 | - |
| CAPITAL | 6,853 | - | - | - |
| Sub Total | \$ 3,240,412 | \$ 3,316,251 | \$ 3,343,367 | \$ 27,116 |

| DESCRIPTION | FY 15-16 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | COUNT CHANGE |
|------------------|--------------------|--------------------|---------------------|-----------------|
| FULL TIME | 40 | 38 | 38 | 0 |
| PART TIME | 19 | 20 | 20 | 0 |
| Sub Total | 59 | 58 | 58 | 0 |



| VICTIM ADVOCATE | FY 2015 ACTUAL | FY 2016 ACTUAL | FY 2017 BUDGET | FY 2017 ESTIMATED | FY 2018 BUDGET |
|---|-------------------------|-------------------------|--------------------|------------------------|-----------------------|
| REVENUES | | | | | |
| Charges for Services | \$ - | \$ 6,102 | \$ - | \$ - | \$ - |
| Fines & Forfeitures | 110,422 | 101,342 | 109,000 | 101,500 | 101,500 |
| Contributions | - | 6,143 | - | - | - |
| | <u>110,422</u> | <u>113,587</u> | <u>109,000</u> | <u>101,500</u> | <u>101,500</u> |
| EXPENDITURES | | | | | |
| Public Safety | 62,386 | 73,073 | 109,000 | 149,000 | 109,394 |
| Capital Outlay | - | 23,996 | - | - | - |
| | <u>62,386</u> | <u>97,069</u> | <u>109,000</u> | <u>149,000</u> | <u>109,394</u> |
| REVENUES OVER (UNDER) EXPENDITURES | <u>48,036</u> | <u>16,518</u> | <u>-</u> | <u>(47,500)</u> | <u>(7,894)</u> |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Sale of Fixed Assets | 1,212 | - | - | - | - |
| Budgeted Fund Balance | - | - | - | 47,500 | 7,894 |
| | <u>1,212</u> | <u>-</u> | <u>-</u> | <u>47,500</u> | <u>7,894</u> |
| REVENUES & OTHER FINANCING OVER (UNDER) EXPENDITURES | <u>\$ 49,248</u> | <u>\$ 16,518</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Beginning Fund Balance: | <u>\$ 10,436</u> | <u>\$ 59,684</u> | <u>\$ 76,202</u> | <u>\$ 76,202</u> | <u>\$ 28,702</u> |
| Ending Fund Balance, June 30 | <u>\$ 59,684</u> | <u>\$ 76,202</u> | <u>\$ 76,202</u> | <u>\$ 28,702</u> | <u>\$ 20,808</u> |



Victim Advocate

Mission

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

Expenditures by Line Item

| ORG | OBJ | DESCRIPTION | FY 2016 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|------------------|------|-------------------------------|-------------------|--------------------|---------------------|------------------|
| 17125 | 4010 | SALARIES & WAGES | \$ 49,353 | \$ 63,903 | \$ 73,093 | \$ 9,190 |
| 17125 | 4012 | FICA | 3,818 | 4,803 | 5,521 | 718 |
| 17125 | 4013 | WORKER'S COMPENSATION | 1,821 | 2,358 | 1,040 | (1,318) |
| 17125 | 4014 | RETIREMENT | 5,424 | 7,068 | 9,912 | 2,844 |
| 17125 | 4015 | HEALTH INSURANCE | 6,265 | 7,012 | 7,024 | 12 |
| 17125 | 4016 | DENTAL INSURANCE | 407 | 384 | 419 | 35 |
| 17125 | 4017 | LIFE INSURANCE | 15 | 12 | 12 | - |
| 17125 | 4070 | EMPLOYEE BENEFITS | - | 350 | - | (350) |
| 17125 | 4100 | OFFICE SUPPLIES | 995 | 1,000 | 1,000 | - |
| 17125 | 4110 | POSTAGE | 1,192 | 1,200 | 1,200 | - |
| 17125 | 4140 | DUES & SUBSCRIPTIONS | - | 90 | 90 | - |
| 17125 | 4150 | TRAVEL EXPENSE | - | 50 | 50 | - |
| 17125 | 4170 | FUEL & OIL | 716 | 897 | 897 | - |
| 17125 | 4210 | TELEPHONE | 306 | 325 | 325 | - |
| 17125 | 4211 | LONG DISTANCE | 28 | 50 | 30 | (20) |
| 17125 | 4215 | CELLULAR TELEPHONE | 420 | 420 | 420 | - |
| 17125 | 4262 | COPIER CONTRACT | 143 | - | - | - |
| 17125 | 4265 | SOFTWARE CONTRACT | 385 | 600 | 600 | - |
| 17125 | 4290 | REPAIRS TO VEHICLES | 358 | 1,200 | 1,200 | - |
| 17125 | 4621 | PROPERTY INSURANCE | 760 | 783 | 473 | (310) |
| 17125 | 4622 | TORT INSURANCE | 668 | 688 | 688 | - |
| 17125 | 4710 | SPECIAL DEPARTMENTAL SUPPLIES | - | 12,187 | - | (12,187) |
| 17125 | 4820 | OFFICE FURNITURE & EQUIP | - | 3,620 | - | (3,620) |
| 17125 | 4850 | MACHINES & EQUIPMENT | - | - | 5,400 | 5,400 |
| 17125 | 4915 | MACHINERY & EQUIPMENT | 23,996 | - | - | - |
| Sub Total | | | \$ 97,069 | \$ 109,000 | \$ 109,394 | \$ 394 |

FY 17-18 Budget Highlights

No significant changes for the FY 2018 budget

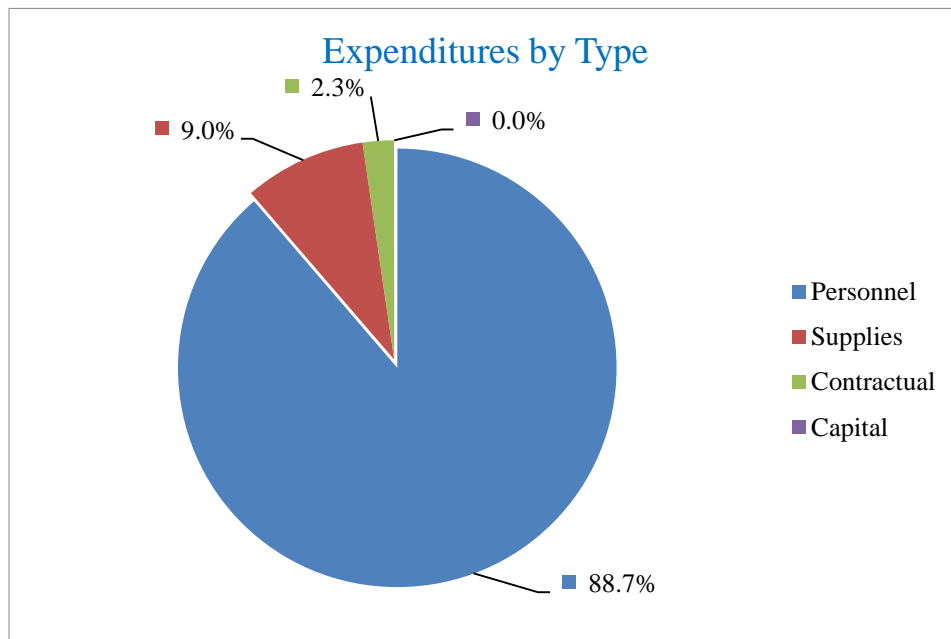


Victim Advocate

Budget Summary – Type, Personnel Count & Type Chart

| DESCRIPTION | FY 15-16 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|------------------|--------------------|--------------------|---------------------|------------------|
| PERSONNEL | \$ 67,103 | \$ 85,890 | \$ 97,021 | \$ 11,131 |
| SUPPLIES | 3,261 | 20,244 | 9,837 | (10,407) |
| CONTRACTUAL | 2,709 | 2,866 | 2,536 | (330) |
| CAPITAL | 23,996 | - | - | - |
| Sub Total | \$ 97,069 | \$ 109,000 | \$ 109,394 | \$ 394 |

| DESCRIPTION | FY 15-16 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | COUNT CHANGE |
|------------------|--------------------|--------------------|---------------------|-----------------|
| FULL TIME | 1 | 1 | 1 | 0 |
| PART TIME | 1 | 1 | 1 | 0 |
| Sub Total | 2 | 2 | 2 | 0 |



| EMERGENCY TELEPHONE SYSTEM | FY 2015 ACTUAL | FY 2016 ACTUAL | FY 2017 BUDGET | FY 2017 ESTIMATED | FY 2018 BUDGET |
|---|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| REVENUES | | | | | |
| Licenses, Permits & Fees | \$ 540,233 | \$ 415,894 | \$ 459,622 | \$ 459,622 | \$ 459,622 |
| Intergovernmental | 638,780 | 319,681 | 311,700 | 311,700 | 860,750 |
| | <u>1,179,013</u> | <u>735,575</u> | <u>771,322</u> | <u>771,322</u> | <u>1,320,372</u> |
| EXPENDITURES | | | | | |
| Public Safety | 600,022 | 662,448 | 771,322 | 771,322 | 839,990 |
| Capital Outlay | 458,709 | - | 900,000 | 900,000 | 550,000 |
| | <u>1,058,731</u> | <u>662,448</u> | <u>1,671,322</u> | <u>1,671,322</u> | <u>1,389,990</u> |
| REVENUES OVER (UNDER) EXPENDITURES | <u>120,282</u> | <u>73,127</u> | <u>(900,000)</u> | <u>(900,000)</u> | <u>(69,618)</u> |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Budgeted Fund Balance | - | - | 900,000 | 900,000 | 69,618 |
| | <u>-</u> | <u>-</u> | <u>900,000</u> | <u>900,000</u> | <u>69,618</u> |
| REVENUES & OTHER FINANCING OVER (UNDER) EXPENDITURES | <u>\$ 120,282</u> | <u>\$ 73,127</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Beginning Fund Balance: | \$ 1,471,950 | \$ 1,592,232 | \$ 1,665,359 | \$ 1,665,359 | \$ 765,359 |
| Ending Fund Balance, June 30 | \$ 1,592,232 | \$ 1,665,359 | \$ 765,359 | \$ 765,359 | \$ 695,741 |



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 2016 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|------------------|------|--------------------------------|-------------------|---------------------|---------------------|---------------------|
| 19173 | 4010 | SALARIES & WAGES | \$ 166,218 | \$ 174,926 | \$ 183,853 | \$ 8,927 |
| 19173 | 4012 | FICA | 11,716 | 12,323 | 13,141 | 818 |
| 19173 | 4013 | WORKER'S COMPENSATION | 3,474 | 3,658 | 3,844 | 186 |
| 19173 | 4014 | RETIREMENT | 18,302 | 19,349 | 24,932 | 5,583 |
| 19173 | 4015 | HEALTH INSURANCE | 36,175 | 43,467 | 43,542 | 75 |
| 19173 | 4016 | DENTAL INSURANCE | 1,312 | 1,152 | 1,257 | 105 |
| 19173 | 4017 | LIFE INSURANCE | 56 | 48 | 48 | - |
| 19173 | 4070 | EMPLOYEE BENEFITS | - | 350 | - | (350) |
| 19173 | 4100 | OFFICE SUPPLIES | 742 | 1,000 | 1,000 | - |
| 19173 | 4110 | POSTAGE | 53 | 50 | 50 | - |
| 19173 | 4130 | BATTERIES | 2,038 | 2,500 | 2,500 | - |
| 19173 | 4140 | DUES & SUBSCRIPTIONS | 993 | 1,137 | 1,137 | - |
| 19173 | 4150 | TRAVEL EXPENSE | 306 | 500 | 1,500 | 1,000 |
| 19173 | 4170 | FUEL & OIL | 426 | 382 | 382 | - |
| 19173 | 4210 | TELEPHONE | 116,051 | 143,000 | 146,000 | 3,000 |
| 19173 | 4211 | LONG DISTANCE | 25 | 40 | 40 | - |
| 19173 | 4212 | DATA LINE PHONE CHARGES | 43,741 | 90,000 | 94,000 | 4,000 |
| 19173 | 4215 | CELLULAR TELEPHONE | 420 | 420 | 420 | - |
| 19173 | 4260 | MAINTENANCE & SERVICE CONTRACT | 1,529 | 1,500 | 1,500 | - |
| 19173 | 4265 | SOFTWARE CONTRACT | 90,877 | 190,600 | 205,600 | 15,000 |
| 19173 | 4266 | EQUIPMENT CONTRACT | 42,093 | 42,700 | 4,200 | (38,500) |
| 19173 | 4270 | REPAIRS TO EQUIPMENT | 223 | 1,500 | 1,500 | - |
| 19173 | 4290 | REPAIRS TO VEHICLES | 22 | 700 | 700 | - |
| 19173 | 4410 | UNIFORMS & CLOTHING | 293 | 300 | 300 | - |
| 19173 | 4621 | PROPERTY INSURANCE | 428 | 441 | 465 | 24 |
| 19173 | 4622 | TORT INSURANCE | 2,019 | 2,079 | 2,079 | - |
| 19173 | 4640 | TRAINING | 12,745 | 18,000 | 18,000 | - |
| 19173 | 4710 | SPECIAL DEPARTMENTAL SUPPLIES | 3,779 | 3,000 | 3,000 | - |
| 19173 | 4810 | COMPUTER EQUIPMENT | 9,447 | 15,000 | 15,000 | - |
| 19173 | 4820 | OFFICE FURNITURE & EQUIP | 96,942 | 1,200 | 70,000 | 68,800 |
| 19173 | 4915 | MACHINERY & EQUIPMENT | - | 900,000 | 550,000 | (350,000) |
| Sub Total | | | \$ 662,448 | \$ 1,671,322 | \$ 1,389,990 | \$ (281,332) |



Emergency Telephone System

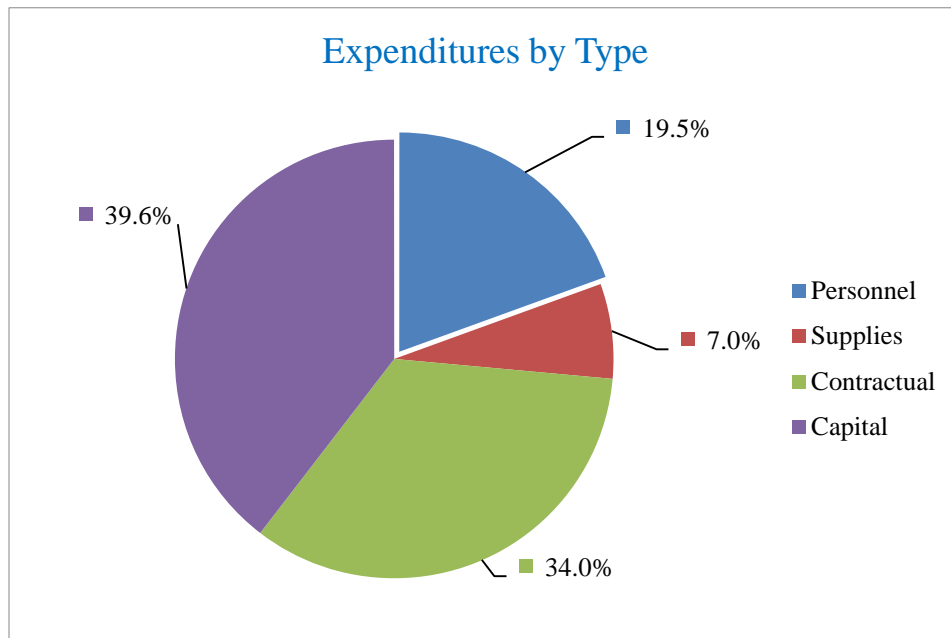
FY 17-18 Budget Highlights

The budget includes funding for a new CAD GIS NCIC system for all four (4) 911 Centers including the backup system.

Budget Summary – Type, Personnel Count & Type Chart

| DESCRIPTION | FY 15-16 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|------------------|--------------------|---------------------|---------------------|---------------------|
| PERSONNEL | \$ 237,254 | \$ 255,273 | \$ 270,617 | \$ 15,344 |
| SUPPLIES | 115,264 | 27,269 | 97,069 | 69,800 |
| CONTRACTUAL | 309,930 | 488,780 | 472,304 | (16,476) |
| CAPITAL | - | 900,000 | 550,000 | (350,000) |
| Sub Total | \$ 662,448 | \$ 1,671,322 | \$ 1,389,990 | \$ (281,332) |

| DESCRIPTION | FY 15-16 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | COUNT CHANGE |
|------------------|--------------------|--------------------|---------------------|-----------------|
| FULL TIME | 4 | 4 | 4 | 0 |
| PART TIME | 0 | 0 | 0 | 0 |
| Sub Total | 4 | 4 | 4 | 0 |



| RURAL FIRE DISTRICTS | FY 2015 ACTUAL | FY 2016 ACTUAL | FY 2017 BUDGET | FY 2017 ESTIMATED | FY 2018 BUDGET |
|---|------------------------------|----------------------------|---------------------------|------------------------------|---------------------------|
| REVENUES | | | | | |
| Taxes | \$ 1,590,260 | \$ 1,457,755 | \$ 1,489,860 | \$ 1,489,860 | \$ 1,786,974 |
| Licenses, Permits & Fees | 2,656,416 | 2,684,597 | 2,944,569 | 2,944,569 | 3,523,537 |
| Intergovernmental | 52,736 | 4,902 | - | - | - |
| Charges for Services | 2,550 | 1,913 | - | - | - |
| Investment Income | 365 | 163 | 500 | 500 | 500 |
| Contributions | 32,200 | 1,843 | - | - | - |
| Miscellaneous | 3,424 | 3,825 | 2,300 | 2,300 | 2,300 |
| | <u>4,337,951</u> | <u>4,154,998</u> | <u>4,437,229</u> | <u>4,437,229</u> | <u>5,313,311</u> |
| EXPENDITURES | | | | | |
| Public Safety | 3,395,099 | 3,560,575 | 4,084,104 | 4,084,104 | 4,978,740 |
| Capital Outlay | 2,814,673 | 759,865 | 1,011,884 | 1,011,884 | - |
| Debt Service | | | | | |
| Principal | 200,119 | 172,629 | 346,787 | 346,787 | 354,938 |
| Interest & Fiscal Charges | 76,147 | 65,623 | 65,673 | 65,673 | 57,915 |
| | <u>6,486,038</u> | <u>4,558,692</u> | <u>5,508,448</u> | <u>5,508,448</u> | <u>5,391,593</u> |
| REVENUES OVER (UNDER) EXPENDITURES | <u>(2,148,087)</u> | <u>(403,694)</u> | <u>(1,071,219)</u> | <u>(1,071,219)</u> | <u>(78,282)</u> |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Proceeds from Bond Issuance | - | - | 600,000 | 600,000 | - |
| Proceeds from Capital Lease | 700,000 | - | - | - | - |
| Budgeted Fund Balance | - | - | 471,219 | 471,219 | 78,282 |
| | <u>700,000</u> | <u>-</u> | <u>1,071,219</u> | <u>1,071,219</u> | <u>78,282</u> |
| REVENUES & OTHER FINANCING OVER (UNDER) EXPENDITURES | <u>\$ (1,448,087)</u> | <u>\$ (403,694)</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Beginning Fund Balance: | <u>\$ 4,211,865</u> | <u>\$ 2,763,778</u> | <u>\$ 2,360,084</u> | <u>\$ 2,360,084</u> | <u>\$ 1,888,865</u> |
| Ending Fund Balance, June 30 | <u>\$ 2,763,778</u> | <u>\$ 2,360,084</u> | <u>\$ 1,888,865</u> | <u>\$ 1,888,865</u> | <u>\$ 1,810,583</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 17-18 Budget Highlights

The budget includes the operations for the Easley, Liberty, Crosswell, Six Mile, Pickens, Dacusville, Holly Springs, Central, Shady Grove, Rocky Bottom, Vineyards and Springs Fire Districts. The budget also includes fee increases for the Crosswell, Six Mile, Dacusville and Central fire districts. Council added 1 firefighter for the Springs Fire District and 16 positions for the Liberty Fire District.

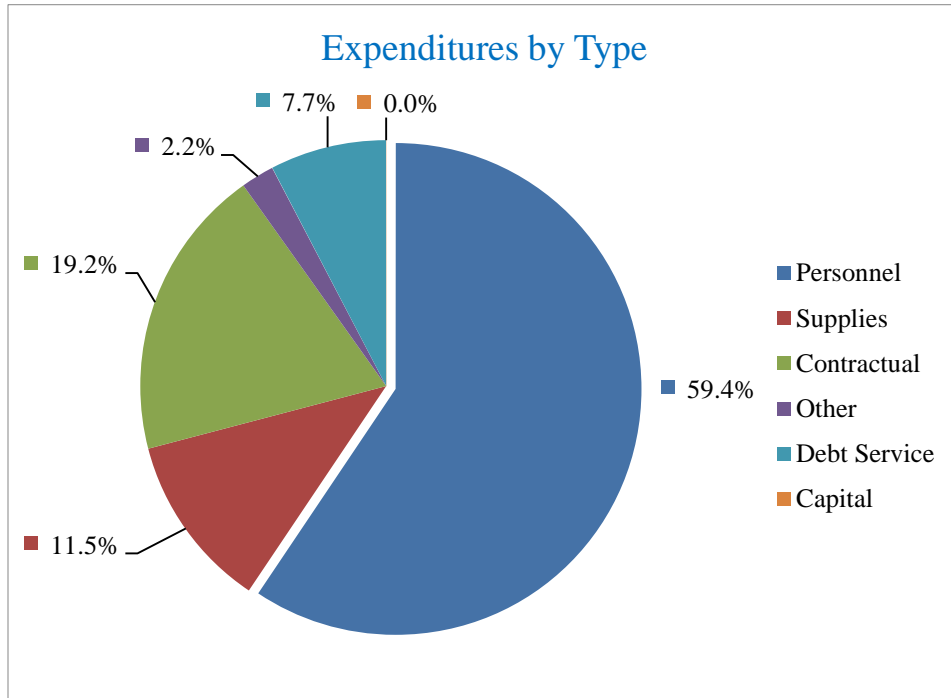
Budget Summary – Type, Personnel Count & Type Chart

| DESCRIPTION | FY 15-16 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|------------------|---------------------|---------------------|---------------------|---------------------|
| PERSONNEL | \$ 1,935,040 | \$ 2,250,123 | \$ 3,203,528 | \$ 953,405 |
| SUPPLIES | 491,327 | 534,142 | 619,816 | 85,674 |
| CONTRACTUAL | 1,114,096 | 1,202,539 | 1,037,318 | (165,221) |
| OTHER | 20,111 | 97,300 | 118,078 | 20,778 |
| DEBT SERVICE | 238,252 | 412,460 | 412,853 | 393 |
| CAPITAL | 759,865 | 1,011,884 | - | (1,011,884) |
| Sub Total | \$ 4,558,691 | \$ 5,508,448 | \$ 5,391,593 | \$ (116,855) |

| DESCRIPTION | FY 15-16 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | COUNT CHANGE |
|------------------|--------------------|--------------------|---------------------|-----------------|
| FULL TIME | 27 | 33 | 44 | 11 |
| PART TIME | 37 | 42 | 48 | 6 |
| Sub Total | 64 | 75 | 92 | 17 |



Fire Department



| RURAL FIRE DISTRICTS | <i>EASLEY</i> | <i>LIBERTY</i> | <i>PUMPKINTOWN</i> | <i>CROSSWELL</i> | <i>SIX MILE</i> |
|---|----------------------|-----------------------|---------------------------|-------------------------|------------------------|
| REVENUES | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - |
| Licenses, Permits & Fees | 536,969 | 703,242 | 215,888 | 665,960 | 272,717 |
| Investment Income | - | - | - | 500 | - |
| Miscellaneous | - | - | - | - | - |
| | <u>536,969</u> | <u>703,242</u> | <u>215,888</u> | <u>666,460</u> | <u>272,717</u> |
| EXPENDITURES | | | | | |
| Public Safety | 536,969 | 820,064 | 120,668 | 538,211 | 152,448 |
| Capital Outlay | - | - | - | - | - |
| Debt Service | | | | | |
| Principal | - | 42,717 | 95,710 | 131,107 | 30,776 |
| Interest & Fiscal Charges | - | 15,744 | 428 | 15,998 | 12,637 |
| | <u>536,969</u> | <u>878,525</u> | <u>216,806</u> | <u>685,316</u> | <u>195,861</u> |
| REVENUES OVER | | | | | |
| (UNDER) EXPENDITURES | <u>-</u> | <u>(175,283)</u> | <u>(918)</u> | <u>(18,856)</u> | <u>76,856</u> |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Proceeds from Bond Issuance | - | - | - | - | - |
| Budgeted Fund Balance | - | 175,283 | 918 | 18,856 | (76,856) |
| | <u>-</u> | <u>175,283</u> | <u>918</u> | <u>18,856</u> | <u>(76,856)</u> |
| REVENUES & OTHER FINANCING OVER (UNDER) EXPENDITURES | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Beginning Fund Balance: | <u>\$ 211,263</u> | <u>\$ 117,860</u> | <u>\$ 78,097</u> | <u>\$ 289,343</u> | <u>\$ (422,299)</u> |
| * Ending Fund Balance, June 30 | <u>\$ 211,263</u> | <u>\$ (57,423)</u> | <u>\$ 77,179</u> | <u>\$ 270,487</u> | <u>\$ (345,443)</u> |



| <i>PICKENS</i> | <i>DACUSVILLE</i> | <i>HOLLY SPRINGS</i> | <i>CENTRAL</i> | <i>SHADY GROVE</i> | <i>ROCKY BOTTOM</i> | <i>VINEYARDS</i> | <i>SPRINGS</i> | <i>TOTAL</i> |
|-----------------|-------------------|----------------------|----------------|--------------------|---------------------|------------------|----------------|-----------------|
| \$ - | \$ - | \$ - | \$ - | \$ 481,178 | \$ - | \$ 716,575 | \$ 589,221 | \$ 1,786,974 |
| 540,840 | 310,151 | 60,380 | 214,350 | - | 3,040 | - | - | 3,523,537 |
| - | - | - | - | - | - | - | - | 500 |
| - | - | 2,300 | - | - | - | - | - | 2,300 |
| 540,840 | 310,151 | 62,680 | 214,350 | 481,178 | 3,040 | 716,575 | 589,221 | 5,313,311 |
| 558,286 | 278,011 | 62,680 | 178,754 | 462,609 | 3,040 | 729,000 | 538,000 | 4,978,740 |
| - | - | - | - | - | - | - | - | - |
| - | 22,965 | - | 31,663 | - | - | - | - | 354,938 |
| - | 9,175 | - | 3,933 | - | - | - | - | 57,915 |
| 558,286 | 310,151 | 62,680 | 214,350 | 462,609 | 3,040 | 729,000 | 538,000 | 5,391,593 |
| (17,446) | - | - | - | 18,569 | - | (12,425) | 51,221 | (78,282) |
| - | - | - | - | - | - | - | - | - |
| 17,446 | - | - | - | (18,569) | - | 12,425 | (51,221) | 78,282 |
| 17,446 | - | - | - | (18,569) | - | 12,425 | (51,221) | 78,282 |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| \$ 147,907 | \$ (147,158) | \$ 93,060 | \$ 143,720 | \$ 687,996 | \$ 15,356 | \$ 507,276 | \$ 637,663 | \$ 2,360,084 |
| \$ 130,461 | \$ (147,158) | \$ 93,060 | \$ 143,720 | \$ 706,565 | \$ 15,356 | \$ 494,851 | \$ 688,884 | \$ 2,281,802 |



| <u>ACCOMMODATION TAX</u> | <u>FY 2015 ACTUAL</u> | <u>FY 2016 ACTUAL</u> | <u>FY 2017 BUDGET</u> | <u>FY 2017 ESTIMATED</u> | <u>FY 2018 BUDGET</u> |
|---|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| REVENUES | | | | | |
| Taxes | \$ 89,858 | \$ 97,403 | \$ 90,000 | \$ 90,000 | \$ 90,000 |
| | 89,858 | 97,403 | 90,000 | 90,000 | 90,000 |
| EXPENDITURES | | | | | |
| Culture & Recreation | 53,600 | 34,013 | \$ 61,750 | \$ 61,750 | 61,750 |
| | 53,600 | 34,013 | 61,750 | 61,750 | 61,750 |
| REVENUES OVER (UNDER) EXPENDITURES | 36,258 | 63,390 | 28,250 | 28,250 | 28,250 |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfer In (Out) | (28,243) | (28,620) | (28,250) | (28,250) | (28,250) |
| | (28,243) | (28,620) | (28,250) | (28,250) | (28,250) |
| REVENUES & OTHER FINANCING OVER (UNDER) EXPENDITURES | \$ 8,015 | \$ 34,770 | \$ - | \$ - | \$ - |
| Beginning Fund Balance: | \$ 31,490 | \$ 39,505 | \$ 74,275 | \$ 74,275 | \$ 74,275 |
| Ending Fund Balance, June 30 | \$ 39,505 | \$ 74,275 | \$ 74,275 | \$ 74,275 | \$ 74,275 |



| TOURISM FUNDS | FY 2015 ACTUAL | FY 2016 ACTUAL | FY 2017 BUDGET | FY 2017 ESTIMATED | FY 2018 BUDGET |
|---|------------------------|---------------------------|------------------------|---------------------------|------------------------|
| REVENUES | | | | | |
| Licenses, Permits & Fees | \$ - | | \$ 14,500 | \$ 6,000 | \$ - |
| Intergovernmental | 10,338 | 6,267 | - | - | - |
| Charges for Services | 38,664 | 38,204 | 22,500 | 18,000 | 22,500 |
| Contributions | 18,740 | 18,701 | 20,000 | 2,592 | - |
| Miscellaneous | 4,256 | 15,695 | 15,000 | 15,000 | 15,000 |
| | <u>71,998</u> | <u>78,867</u> | <u>72,000</u> | <u>41,592</u> | <u>37,500</u> |
| EXPENDITURES | | | | | |
| Culture & Recreation | 63,283 | 77,966 | 150,355 | 65,000 | 129,830 |
| Other | 5,035 | 1,200 | - | - | - |
| | <u>68,318</u> | <u>79,166</u> | <u>150,355</u> | <u>65,000</u> | <u>129,830</u> |
| REVENUES OVER (UNDER) EXPENDITURES | <u>3,680</u> | <u>(299)</u> | <u>(78,355)</u> | <u>(23,408)</u> | <u>(92,330)</u> |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfer In (Out) | - | (38,192) | - | - | - |
| Budgeted Fund Balance | - | - | 78,355 | 2,000 | 92,330 |
| | <u>-</u> | <u>(38,192)</u> | <u>78,355</u> | <u>2,000</u> | <u>92,330</u> |
| REVENUES & OTHER FINANCING OVER (UNDER) EXPENDITURES | <u>\$ 3,680</u> | <u>\$ (38,491)</u> | <u>\$ -</u> | <u>\$ (21,408)</u> | <u>\$ -</u> |
| Beginning Fund Balance: | <u>\$ 163,923</u> | <u>\$ 167,603</u> | <u>\$ 129,112</u> | <u>\$ 129,112</u> | <u>\$ 105,704</u> |
| Ending Fund Balance, June 30 | <u>\$ 167,603</u> | <u>\$ 129,112</u> | <u>\$ 50,757</u> | <u>\$ 105,704</u> | <u>\$ 13,374</u> |



| <u>ACCOMMODATION FEE</u> | <u>FY 2015 ACTUAL</u> | <u>FY 2016 ACTUAL</u> | <u>FY 2017 BUDGET</u> | <u>FY 2017 ESTIMATED</u> | <u>FY 2018 BUDGET</u> |
|---|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| REVENUES | | | | | |
| Licenses, Permits & Fees | \$ 307,543 | \$ 355,023 | \$ 310,000 | \$ 350,000 | \$ 350,000 |
| | 307,543 | 355,023 | 310,000 | 350,000 | 350,000 |
| EXPENDITURES | | | | | |
| Culture & Recreation | 197,352 | 115,403 | 137,327 | 257,327 | 140,178 |
| Capital Outlay | - | - | - | - | 147,000 |
| | 197,352 | 115,403 | 137,327 | 257,327 | 287,178 |
| REVENUES OVER (UNDER) EXPENDITURES | 110,191 | 239,620 | 172,673 | 92,673 | 62,822 |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfer In (Out) | (520,000) | (50,000) | - | - | - |
| Budgeted Fund Balance | - | - | (172,673) | (92,673) | (62,822) |
| | (520,000) | (50,000) | (172,673) | (92,673) | (62,822) |
| REVENUES & OTHER FINANCING OVER (UNDER) EXPENDITURES | \$ (409,809) | \$ 189,620 | \$ - | \$ - | \$ - |
| Beginning Fund Balance: | \$ 402,428 | \$ (7,381) | \$ 182,239 | \$ 182,239 | \$ 182,239 |
| Ending Fund Balance, June 30 | \$ (7,381) | \$ 182,239 | \$ 354,912 | \$ 182,239 | \$ 245,061 |



| ROAD MAINTENANCE FEE | FY 2015 ACTUAL | FY 2016 ACTUAL | FY 2017 BUDGET | FY 2017 ESTIMATED | FY 2018 BUDGET |
|---|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| REVENUES | | | | | |
| Licenses, Permits & Fees | \$ 2,020,145 | \$ 2,103,377 | \$ 2,000,000 | \$ 2,000,000 | \$ 2,000,000 |
| | 2,020,145 | 2,103,377 | 2,000,000 | 2,000,000 | 2,000,000 |
| EXPENDITURES | | | | | |
| Public Works | 1,017,862 | 713,286 | 2,000,000 | 2,000,000 | 1,877,977 |
| Capital Outlay | 190,170 | 130,734 | - | - | 122,023 |
| | 1,208,032 | 844,020 | 2,000,000 | 2,000,000 | 2,000,000 |
| REVENUES OVER (UNDER) EXPENDITURES | 812,113 | 1,259,357 | - | - | - |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfer In (Out) | - | - | - | - | - |
| | - | - | - | - | - |
| REVENUES & OTHER FINANCING OVER (UNDER) EXPENDITURES | \$ 812,113 | \$ 1,259,357 | \$ - | \$ - | \$ - |
| Beginning Fund Balance: | \$ 505,818 | \$ 1,317,931 | \$ 2,577,288 | \$ 2,577,288 | \$ 2,577,288 |
| Ending Fund Balance, June 30 | \$ 1,317,931 | \$ 2,577,288 | \$ 2,577,288 | \$ 2,577,288 | \$ 2,577,288 |



Road Maintenance Fee

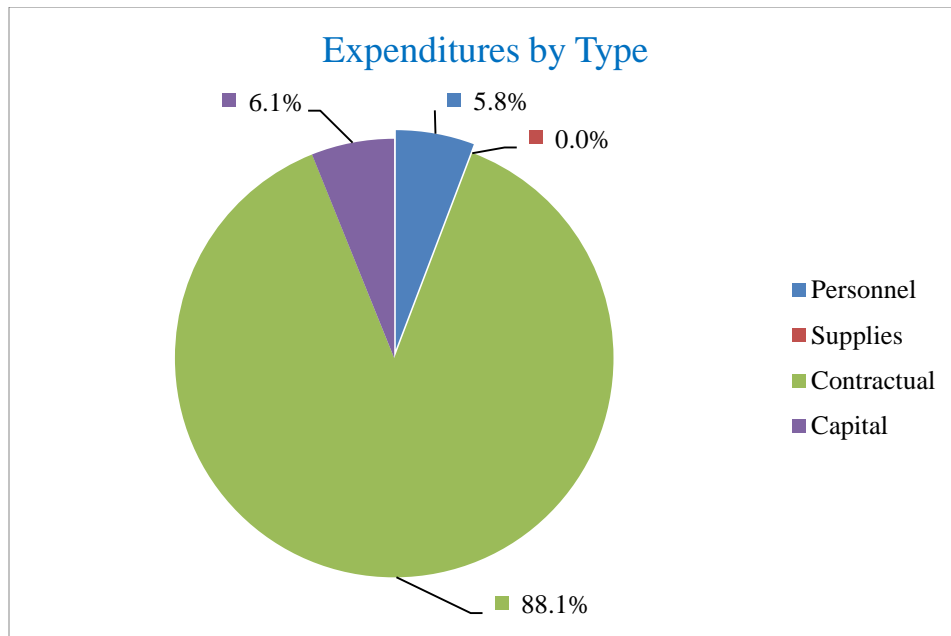
FY 17-18 Budget Highlights

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

Budget Summary – Type, Personnel Count & Type Chart

| DESCRIPTION | FY 15-16 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|------------------|--------------------|---------------------|---------------------|------------------|
| PERSONNEL | \$ 57,727 | \$ 84,145 | \$ 115,927 | \$ 31,782 |
| SUPPLIES | - | - | - | - |
| CONTRACTUAL | 655,558 | 1,915,855 | 1,762,050 | (153,805) |
| CAPITAL | 130,734 | - | 122,023 | 122,023 |
| Sub Total | \$ 844,019 | \$ 2,000,000 | \$ 2,000,000 | \$ - |

| DESCRIPTION | FY 15-16 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | COUNT CHANGE |
|------------------|--------------------|--------------------|---------------------|-----------------|
| FULL TIME | 0 | 0 | 0 | 0 |
| PART TIME | 3 | 3 | 3 | 0 |
| Sub Total | 3 | 3 | 3 | 0 |



| RECREATION FUND | FY 2015 ACTUAL | FY 2016 ACTUAL | FY 2017 BUDGET | FY 2017 ESTIMATED | FY 2018 BUDGET |
|---|---------------------------|----------------------------|---------------------------|------------------------------|---------------------------|
| REVENUES | | | | | |
| Charges for Services | \$ 1,170 | \$ 790 | \$ 1,560 | \$ - | \$ - |
| Miscellaneous | 313 | - | - | - | - |
| | <u>1,483</u> | <u>790</u> | <u>1,560</u> | <u>-</u> | <u>-</u> |
| EXPENDITURES | | | | | |
| Culture & Recreation | 182,160 | 404,920 | 301,560 | 300,000 | 300,000 |
| Capital Outlay | 11,941 | 23,070 | - | - | - |
| | <u>194,101</u> | <u>427,990</u> | <u>301,560</u> | <u>300,000</u> | <u>300,000</u> |
| REVENUES OVER (UNDER) EXPENDITURES | <u>(192,618)</u> | <u>(427,200)</u> | <u>(300,000)</u> | <u>(300,000)</u> | <u>(300,000)</u> |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfer In (Out) | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 |
| | <u>300,000</u> | <u>300,000</u> | <u>300,000</u> | <u>300,000</u> | <u>300,000</u> |
| REVENUES & OTHER FINANCING OVER (UNDER) EXPENDITURES | <u>\$ 107,382</u> | <u>\$ (127,200)</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Beginning Fund Balance: | <u>\$ 552,221</u> | <u>\$ 659,603</u> | <u>\$ 532,403</u> | <u>\$ 532,403</u> | <u>\$ 532,403</u> |
| Ending Fund Balance, June 30 | <u>\$ 659,603</u> | <u>\$ 532,403</u> | <u>\$ 532,403</u> | <u>\$ 532,403</u> | <u>\$ 532,403</u> |



| PRISON FUND | FY 2015 ACTUAL | FY 2016 ACTUAL | FY 2017 BUDGET | FY 2017 ESTIMATED | FY 2018 BUDGET |
|---|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| REVENUES | | | | | |
| Miscellaneous | - | - | - | - | 2,400 |
| | - | - | - | - | 2,400 |
| EXPENDITURES | | | | | |
| Public Safety | - | - | - | - | 2,400 |
| | - | - | - | - | 2,400 |
| REVENUES OVER (UNDER) EXPENDITURES | | | | | |
| | - | - | - | - | - |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfer In (Out) | - | - | - | - | - |
| | - | - | - | - | - |
| REVENUES & OTHER FINANCING OVER (UNDER) EXPENDITURES | | | | | |
| | \$ - | \$ - | \$ - | \$ - | \$ - |
| Beginning Fund Balance: | \$ - | \$ - | \$ - | \$ - | \$ - |
| Ending Fund Balance, June 30 | \$ - | \$ - | \$ - | \$ - | \$ - |



| PICKENS ALLIANCE | FY 2015 ACTUAL | FY 2016 ACTUAL | FY 2017 BUDGET | FY 2017 ESTIMATED | FY 2018 BUDGET |
|---|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| REVENUES | | | | | |
| Investment Income | \$ 320 | \$ 382 | \$ - | \$ - | \$ - |
| | 320 | 382 | - | - | - |
| EXPENDITURES | | | | | |
| Economic Development | 334,012 | 367,778 | 402,887 | 402,887 | 418,644 |
| | 334,012 | 367,778 | 402,887 | 402,887 | 418,644 |
| REVENUES OVER (UNDER) EXPENDITURES | (333,692) | (367,396) | (402,887) | (402,887) | (418,644) |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfer In (Out) | 313,733 | 341,897 | 402,887 | 402,887 | 418,644 |
| | 313,733 | 341,897 | 402,887 | 402,887 | 418,644 |
| REVENUES & OTHER FINANCING OVER (UNDER) EXPENDITURES | \$ (19,959) | \$ (25,499) | \$ - | \$ - | \$ - |
| Beginning Fund Balance: | \$ 100,109 | \$ 80,150 | \$ 54,651 | \$ 54,651 | \$ 54,651 |
| Ending Fund Balance, June 30 | \$ 80,150 | \$ 54,651 | \$ 54,651 | \$ 54,651 | \$ 54,651 |



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 2016 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|-------|------|--------------------------------|-------------------|--------------------|---------------------|------------------|
| 92174 | 4010 | SALARIES & WAGES | \$ 168,131 | \$ 204,699 | \$ 184,654 | \$ (20,045) |
| 92174 | 4012 | FICA | 12,612 | 15,348 | 13,874 | (1,474) |
| 92174 | 4013 | WORKER'S COMPENSATION | 1,071 | 1,283 | 1,140 | (143) |
| 92174 | 4014 | RETIREMENT | 18,568 | 22,641 | 25,040 | 2,399 |
| 92174 | 4015 | HEALTH INSURANCE | 16,814 | 25,409 | 18,426 | (6,983) |
| 92174 | 4016 | DENTAL INSURANCE | 830 | 1,152 | 838 | (314) |
| 92174 | 4017 | LIFE INSURANCE | 31 | 36 | 24 | (12) |
| 92174 | 4070 | EMPLOYEE BENEFITS | 30 | 200 | - | (200) |
| 92174 | 4100 | OFFICE SUPPLIES | 3,260 | 4,500 | 4,500 | - |
| 92174 | 4110 | POSTAGE | 655 | 1,000 | 1,000 | - |
| 92174 | 4120 | SOFTWARE | 1,195 | 851 | - | (851) |
| 92174 | 4130 | BATTERIES | 11 | - | 30 | 30 |
| 92174 | 4140 | DUES & SUBSCRIPTIONS | 22,033 | 23,611 | 81,734 | 58,123 |
| 92174 | 4150 | TRAVEL EXPENSE | 11,122 | 8,000 | 8,000 | - |
| 92174 | 4170 | FUEL & OIL | 1,392 | 1,550 | 1,550 | - |
| 92174 | 4200 | ELECTRICITY & HEATING FUEL | 12,679 | 12,600 | 14,208 | 1,608 |
| 92174 | 4210 | TELEPHONE | 397 | 750 | 750 | - |
| 92174 | 4211 | LONG DISTANCE | 75 | 100 | 100 | - |
| 92174 | 4212 | DATA LINE PHONE CHARGES | 5,464 | 6,000 | 5,700 | (300) |
| 92174 | 4215 | CELLULAR TELEPHONE | 490 | 840 | 840 | - |
| 92174 | 4220 | WATER & SEWER | 1,414 | 1,500 | 3,500 | 2,000 |
| 92174 | 4262 | COPIER CONTRACT | 841 | 1,200 | 1,000 | (200) |
| 92174 | 4263 | SECURITY MONITORING CONTRACT | 385 | 385 | 385 | - |
| 92174 | 4264 | PEST CONTROL CONTRACT | 570 | 960 | 180 | (780) |
| 92174 | 4265 | SOFTWARE CONTRACT | 3,960 | 3,960 | 6,251 | 2,291 |
| 92174 | 4267 | TELEVISION | - | 1,000 | 1,000 | - |
| 92174 | 4268 | FIRE ALARM INSPECTION | 187 | 200 | 200 | - |
| 92174 | 4269 | FIRE EXTINGUISHER CONTRACT | 54 | - | - | - |
| 92174 | 4280 | REPAIRS TO BUILDINGS & GROUNDS | 1,106 | - | - | - |
| 92174 | 4290 | REPAIRS TO VEHICLES | 341 | 600 | 900 | 300 |
| 92174 | 4400 | FOOD | 1,799 | 5,500 | 4,500 | (1,000) |
| 92174 | 4621 | PROPERTY INSURANCE | 2,884 | 2,401 | 2,709 | 308 |
| 92174 | 4622 | TORT INSURANCE | 2,183 | 2,236 | 2,111 | (125) |



Pickens Alliance

Expenditures by Line Item, continued

| ORG | OBJ | DESCRIPTION | FY 2016 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|------------------|------|-------------------------------|-------------------|--------------------|---------------------|------------------|
| 92174 | 4630 | RENT-BUILDINGS, EQUIPMENT | \$ 164 | \$ - | \$ - | \$ - |
| 92174 | 4640 | TRAINING | 4,785 | 2,375 | 3,500 | 1,125 |
| 92174 | 4650 | CONSULTING & CONTRACTUAL | 26 | - | - | - |
| 92174 | 4710 | SPECIAL DEPARTMENTAL SUPPLIES | 93,123 | 50,000 | 25,000 | (25,000) |
| 92174 | 4810 | COMPUTER EQUIPMENT | 100 | - | 5,000 | 5,000 |
| Sub Total | | | \$ 390,778 | \$ 402,887 | \$ 418,644 | \$ 15,757 |

FY 17-18 Budget Highlights

The budget includes the implementation of the compensation study, membership into the Upstate Alliance and the reduction of the Workforce Development position.

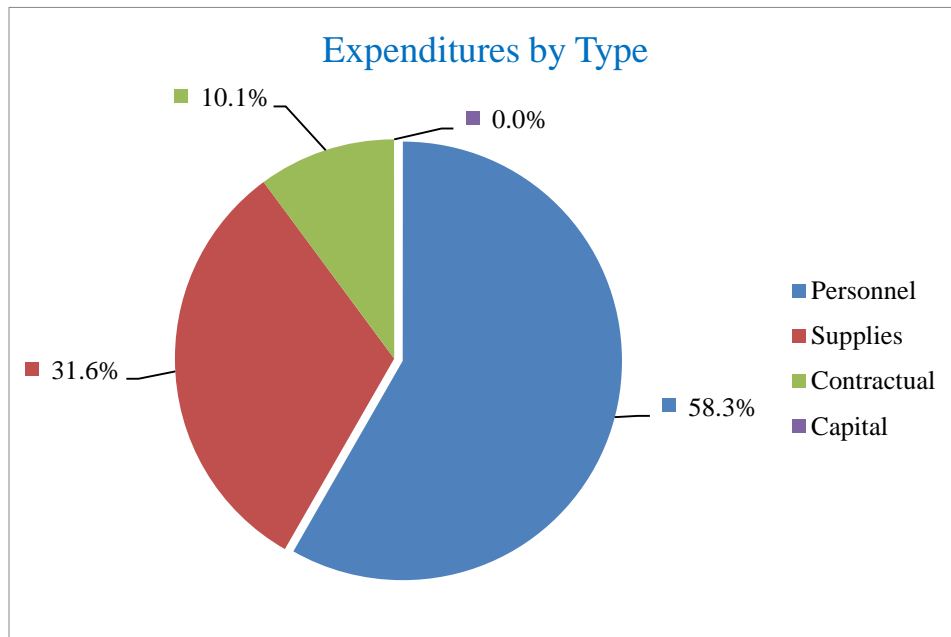


Pickens Alliance

Budget Summary – Type, Personnel Count & Type Chart

| DESCRIPTION | FY 15-16 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|------------------|--------------------|--------------------|---------------------|------------------|
| PERSONNEL | \$ 218,086 | \$ 270,768 | \$ 243,996 | \$ (26,772) |
| SUPPLIES | 136,135 | 95,612 | 132,214 | 36,602 |
| CONTRACTUAL | 36,557 | 36,507 | 42,434 | 5,927 |
| CAPITAL | - | - | - | - |
| Sub Total | \$ 390,778 | \$ 402,887 | \$ 418,644 | \$ 15,757 |

| DESCRIPTION | FY 15-16 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | COUNT CHANGE |
|------------------|--------------------|--------------------|---------------------|-----------------|
| FULL TIME | 3 | 3 | 2 | -1 |
| PART TIME | 0 | 0 | 0 | 0 |
| Sub Total | 3 | 3 | 2 | -1 |



| PUBLIC SERVICE COMMISSION | FY 2015 ACTUAL | FY 2016 ACTUAL | FY 2017 BUDGET | FY 2017 ESTIMATED | FY 2018 BUDGET |
|--|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| OPERATING REVENUES | | | | | |
| Charges for Service | \$ 1,289,956 | \$ 1,415,105 | \$ 1,819,909 | \$ 1,819,909 | \$ 1,866,982 |
| | <u>1,289,956</u> | <u>1,415,105</u> | <u>1,819,909</u> | <u>1,819,909</u> | <u>1,866,982</u> |
| OPERATING EXPENSES | | | | | |
| Personnel Services | 462,601 | 463,094 | 495,205 | 495,205 | 543,814 |
| Operating Expenses | 833,976 | 1,203,302 | 1,109,728 | 1,205,669 | 1,025,458 |
| | <u>1,296,577</u> | <u>1,666,396</u> | <u>1,604,933</u> | <u>1,700,874</u> | <u>1,569,272</u> |
| OPERATING (LOSS) INCOME | (6,621) | (251,291) | 214,976 | 119,035 | 297,710 |
| NON-OPERATING REVENUES (EXPENSES) | | | | | |
| Reserve for Debt /Contingency | - | - | (95,941) | - | (95,941) |
| Debt Service - Principal | (131,308) | 136,696 | (142,563) | (142,563) | (148,778) |
| Debt Service - Interest | (261,501) | (256,113) | (250,245) | (250,245) | (244,230) |
| Capital | - | - | - | - | (17,000) |
| Fund Equity | - | - | (29,978) | (29,978) | (95,512) |
| Capital Contribution | 406,625 | 568,363 | - | - | - |
| Transfers In | 303,751 | 303,751 | 303,751 | 303,751 | 303,751 |
| | <u>317,567</u> | <u>752,697</u> | <u>(214,976)</u> | <u>(119,035)</u> | <u>(297,710)</u> |
| NET INCOME (LOSS) - BUDGETARY BASIS | \$ 310,946 | \$ 501,406 | \$ - | \$ - | \$ - |
| ADJUSTMENT TO GAAP BASIS | | | | | |
| INCREASES (DECREASES) | | | | | |
| Depreciation | (1,124,968) | (1,128,461) | | | |
| Change in Accounting Principal | (589,729) | - | | | |
| Repayment of loan | 131,308 | (136,696) | | | |
| CHANGE IN NET ASSETS GAAP BASIS | \$ (1,272,443) | \$ (763,751) | | | |
| Beginning Fund Equity: | \$ 24,436,586 | \$ 23,164,143 | | | |
| Ending Fund Equity, June 30 | \$ 23,164,143 | \$ 22,400,392 | | | |



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 2016 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|-------|------|--------------------------------|-------------------|--------------------|---------------------|------------------|
| 37340 | 4010 | SALARIES & WAGES | \$ 327,870 | \$ 338,042 | \$ 371,951 | \$ 33,909 |
| 37340 | 4012 | FICA | 23,990 | 24,508 | 27,684 | 3,176 |
| 37340 | 4013 | WORKER'S COMPENSATION | 11,702 | 10,990 | 12,093 | 1,103 |
| 37340 | 4014 | RETIREMENT | 36,263 | 37,391 | 50,440 | 13,049 |
| 37340 | 4015 | HEALTH INSURANCE | 68,891 | 82,020 | 72,024 | (9,996) |
| 37340 | 4015 | HEALTH INSURANCE | 55 | - | - | - |
| 37340 | 4016 | DENTAL INSURANCE | 1,931 | 1,920 | 2,095 | 175 |
| 37340 | 4016 | DENTAL INSURANCE | 1 | - | - | - |
| 37340 | 4017 | LIFE INSURANCE | 103 | 84 | 84 | - |
| 37340 | 4020 | OVERTIME | 1,263 | - | - | - |
| 37340 | 4070 | EMPLOYEE BENEFITS | 550 | 250 | - | (250) |
| 37340 | 4100 | OFFICE SUPPLIES | 796 | 1,500 | 1,500 | - |
| 37340 | 4110 | POSTAGE | 196 | 500 | 500 | - |
| 37340 | 4130 | BATTERIES | 73 | - | - | - |
| 37340 | 4140 | DUES & SUBSCRIPTIONS | 284 | 400 | 400 | - |
| 37340 | 4150 | TRAVEL EXPENSE | 21 | 100 | 100 | - |
| 37340 | 4160 | SAFETY ITEMS | 2,791 | 3,000 | 3,000 | - |
| 37340 | 4170 | FUEL & OIL | 15,002 | 20,000 | 20,000 | - |
| 37340 | 4200 | ELECTRICITY & HEATING FUEL | 367,984 | 371,315 | 415,800 | 44,485 |
| 37340 | 4210 | TELEPHONE | 9,694 | 8,300 | 9,000 | 700 |
| 37340 | 4211 | LONG DISTANCE | 67 | - | - | - |
| 37340 | 4212 | DATA LINE PHONE CHARGES | 4,788 | 5,250 | 5,250 | - |
| 37340 | 4215 | CELLULAR TELEPHONE | 506 | 420 | 420 | - |
| 37340 | 4220 | WATER & SEWER | 7,197 | 5,000 | 5,000 | - |
| 37340 | 4250 | SERVICE FEES | 11,719 | 14,263 | 17,811 | 3,548 |
| 37340 | 4262 | COPIER CONTRACT | 788 | 805 | 805 | - |
| 37340 | 4269 | FIRE EXTINGUISHER CONTRACT | - | 100 | 100 | - |
| 37340 | 4270 | REPAIRS TO EQUIPMENT | 335 | 4,900 | 4,900 | - |
| 37340 | 4280 | REPAIRS TO BUILDINGS & GROUNDS | 153,507 | 224,000 | 112,000 | (112,000) |
| 37340 | 4280 | TANK PAINTING AT MIDDLE PLANT | 75,489 | 86,154 | 70,000 | (16,154) |
| 37340 | 4280 | WHIS PINES REPAIRS-BLDS&GRDS | 23,578 | 15,000 | 15,000 | - |
| 37340 | 4280 | BIOSOLIDS-REPAIRS BLDGS & GRDS | 1,100 | 1,375 | 1,375 | - |
| 37340 | 4280 | CATEECHEE REPAIR & MAINT | 596 | 8,300 | 8,300 | - |
| 37340 | 4280 | REPAIRS TO BUILDINGS & GROUNDS | - | 5,200 | 5,200 | - |
| 37340 | 4290 | REPAIRS TO VEHICLES | 14,058 | 12,000 | 12,000 | - |



Public Service Commission

Expenditures by Line Item, continued

| ORG | OBJ | DESCRIPTION | FY 2016 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|------------------|------|--------------------------------|---------------------|---------------------|---------------------|---------------------|
| 37340 | 4310 | SMALL HAND TOOLS | \$ 1,266 | \$ 2,000 | \$ 2,000 | \$ - |
| 37340 | 4350 | ASPHALT, GRAVEL, SAND | - | 1,500 | - | (1,500) |
| 37340 | 4350 | ASPHALT, GRAVEL, SAND-BIOSOLID | - | 1,500 | - | (1,500) |
| 37340 | 4400 | FOOD | 57 | - | - | - |
| 37340 | 4430 | CLEANING & SANITATION | 694 | 1,500 | 1,500 | - |
| 37340 | 4480 | CHEMICALS-WWTP | 82,380 | 120,000 | 120,000 | - |
| 37340 | 4480 | WASTEWATER MONITORING-CHEMICAL | 15,583 | 20,550 | 20,550 | - |
| 37340 | 4621 | PROPERTY INSURANCE | 19,299 | 19,300 | 19,300 | - |
| 37340 | 4622 | TORT INSURANCE | 3,997 | 4,000 | 4,000 | - |
| 37340 | 4624 | LICENSES | 529 | 840 | 840 | - |
| 37340 | 4625 | PERMIT FEES | 9,950 | 17,760 | 17,760 | - |
| 37340 | 4630 | BIOSOLIDS-RENT BLDGS & EQUIP | 11,125 | 17,665 | 10,000 | (7,665) |
| 37340 | 4640 | TRAINING | 1,511 | 2,815 | 2,815 | - |
| 37340 | 4650 | CONSULTING & CONTRACTUAL | 59,615 | 62,616 | 68,432 | 5,816 |
| 37340 | 4650 | WASTEWATER MONITORING-CONS&CON | 20,133 | 38,800 | 38,800 | - |
| 37340 | 4650 | BIOSOLIDS-CONSULTING & CONTRAC | 3,233 | 8,400 | 8,400 | - |
| 37340 | 4660 | USDA RD MIDDLE | - | 38,170 | 40,024 | 1,854 |
| 37340 | 4660 | USDA RD UPPER | - | 69,208 | 72,768 | 3,560 |
| 37340 | 4660 | USDA RD CENTRAL N | - | 35,185 | 35,986 | 801 |
| 37340 | 4661 | USDA RD-MIDDLE | 75,737 | 73,970 | 72,116 | (1,854) |
| 37340 | 4661 | USDA RD UPPER | 137,360 | 134,156 | 130,796 | (3,360) |
| 37340 | 4661 | USDA RD - CENTRAL N | 43,016 | 42,119 | 41,318 | (801) |
| 37340 | 4710 | SPECIAL DEPARTMENTAL SUPPLIES | 5 | - | - | - |
| 37340 | 4710 | LUBRICANTS WWTP-SPEC SUPPLIES | 825 | 1,500 | 1,500 | - |
| 37340 | 4850 | MACHINES & EQUIPMENT | 275,929 | 1,100 | 1,100 | - |
| 37340 | 4915 | MACHINERY & EQUIPMENT | - | - | 17,000 | 17,000 |
| 37340 | 4930 | CONTING & DEPRECIATION | - | 95,941 | 95,941 | - |
| 37340 | 4999 | DEPRECIATION EXPENSE | 1,128,461 | - | - | - |
| Sub Total | | | \$ 3,053,893 | \$ 2,093,682 | \$ 1,971,837 | \$ (121,845) |

FY 17-18 Budget Highlights

The budget includes the implementation of the compensation study, a rate increase from \$5.10 to \$5.42 per thousand gallons and the replacement of a vehicle.

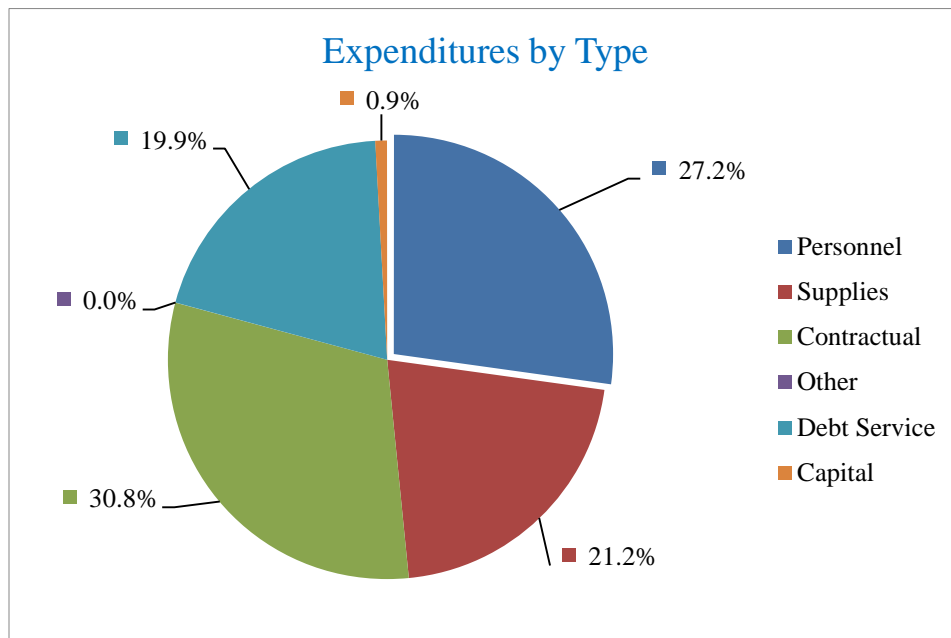


Public Service Commission

Budget Summary – Type, Personnel Count & Type Chart

| DESCRIPTION | FY 15-16 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|------------------|---------------------|---------------------|---------------------|---------------------|
| PERSONNEL | \$ 472,620 | \$ 495,205 | \$ 536,371 | \$ 41,166 |
| SUPPLIES | 676,284 | 546,342 | 418,736 | (127,606) |
| CONTRACTUAL | 520,415 | 563,386 | 606,722 | 43,336 |
| OTHER | 1,128,461 | 95,941 | - | (95,941) |
| DEBT SERVICE | 256,113 | 392,808 | 393,008 | 200 |
| CAPITAL | - | - | 17,000 | 17,000 |
| Sub Total | \$ 3,053,893 | \$ 2,093,682 | \$ 1,971,837 | \$ (121,845) |

| DESCRIPTION | FY 15-16 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | COUNT CHANGE |
|------------------|--------------------|--------------------|---------------------|-----------------|
| FULL TIME | 7 | 7 | 7 | 0 |
| PART TIME | 0 | 0 | 0 | 0 |
| Sub Total | 7 | 7 | 7 | 0 |



| AIRPORT | FY 2015 ACTUAL | FY 2016 ACTUAL | FY 2017 BUDGET | FY 2017 ESTIMATED | FY 2018 BUDGET |
|---|----------------------------|----------------------------|---------------------------|------------------------------|---------------------------|
| OPERATING REVENUES | | | | | |
| Charges for Service | \$ 478,820 | \$ 444,548 | \$ 496,849 | \$ 496,849 | \$ 496,849 |
| Intergovernmental | - | - | 121,388 | 121,388 | 362,000 |
| | <u>478,820</u> | <u>444,548</u> | <u>618,237</u> | <u>618,237</u> | <u>858,849</u> |
| OPERATING EXPENSES | | | | | |
| Personnel Services | 114,371 | 117,112 | 141,169 | 141,169 | 194,014 |
| Operating Expenses | <u>362,842</u> | <u>323,700</u> | <u>590,988</u> | <u>590,988</u> | <u>429,852</u> |
| | <u>477,213</u> | <u>440,812</u> | <u>732,157</u> | <u>732,157</u> | <u>623,866</u> |
| OPERATING (LOSS) INCOME | <u>1,607</u> | <u>3,736</u> | <u>(113,920)</u> | <u>(113,920)</u> | <u>234,983</u> |
| NON-OPERATING REVENUES (EXPENSES) | | | | | |
| Capital | - | - | (9,000) | (9,000) | (1,276,500) |
| Capital Contribution | 31,300 | 17,709 | - | - | - |
| Transfer from General Fund | - | 1,242 | 122,920 | 122,920 | 1,041,517 |
| | <u>31,300</u> | <u>18,951</u> | <u>113,920</u> | <u>113,920</u> | <u>(234,983)</u> |
| NET INCOME (LOSS) - BUDGETARY BASIS | <u>\$ 32,907</u> | <u>\$ 22,687</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| ADJUSTMENT TO GAAP BASIS INCREASES (DECREASES) | | | | | |
| Depreciation | \$ (360,252) | \$ (295,306) | | | |
| Capital | - | - | | | |
| Change in Accounting principals | (142,721) | - | | | |
| CHANGE IN NET ASSETS GAAP BASIS | <u>\$ (470,066)</u> | <u>\$ (272,619)</u> | | | |
| Beginning Fund Equity: | <u>\$ 5,434,791</u> | <u>\$ 4,964,725</u> | | | |
| Ending Fund Equity, June 30 | <u>\$ 4,964,725</u> | <u>\$ 4,692,106</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 2016 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|-------|------|--------------------------------|-------------------|--------------------|---------------------|------------------|
| 52320 | 4010 | SALARIES & WAGES | \$ 80,646 | \$ 96,730 | \$ 139,655 | \$ 42,925 |
| 52320 | 4012 | FICA | 5,823 | 6,163 | 10,708 | 4,545 |
| 52320 | 4013 | WORKER'S COMPENSATION | 3,767 | 3,965 | 6,474 | 2,509 |
| 52320 | 4014 | RETIREMENT | 9,028 | 9,594 | 19,210 | 9,616 |
| 52320 | 4015 | HEALTH INSURANCE | 19,142 | 21,425 | 7,024 | (14,401) |
| 52320 | 4016 | DENTAL INSURANCE | 814 | 768 | 419 | (349) |
| 52320 | 4017 | LIFE INSURANCE | 30 | 24 | 24 | - |
| 52320 | 4020 | OVERTIME | 1,481 | 2,000 | 2,000 | - |
| 52320 | 4070 | EMPLOYEE BENEFITS | 30 | 500 | - | (500) |
| 52320 | 4100 | OFFICE SUPPLIES | 138 | 500 | 500 | - |
| 52320 | 4110 | POSTAGE | 10 | 75 | 75 | - |
| 52320 | 4130 | BATTERIES | 27 | 50 | 50 | - |
| 52320 | 4140 | DUES & SUBSCRIPTIONS | 124 | 500 | 950 | 450 |
| 52320 | 4150 | TRAVEL EXPENSE | 328 | - | 250 | 250 |
| 52320 | 4160 | SAFETY ITEMS | 103 | 100 | 100 | - |
| 52320 | 4170 | FUEL & OIL | 800 | 577 | 577 | - |
| 52320 | 4175 | COST OF GOODS SOLD | 237,143 | 320,000 | 320,000 | - |
| 52320 | 4190 | SERVICE CHARGES AND FEES | 12,706 | 13,500 | 13,500 | - |
| 52320 | 4200 | ELECTRICITY & HEATING FUEL | 28,614 | 30,500 | 30,500 | - |
| 52320 | 4210 | TELEPHONE | 1,791 | 1,850 | 1,850 | - |
| 52320 | 4211 | LONG DISTANCE | 12 | 30 | 20 | (10) |
| 52320 | 4212 | DATA LINE PHONE CHARGES | 1,276 | 1,400 | 1,100 | (300) |
| 52320 | 4215 | CELLULAR TELEPHONE | 420 | 420 | - | (420) |
| 52320 | 4220 | WATER & SEWER | 1,317 | 1,800 | 1,800 | - |
| 52320 | 4260 | MAINTENANCE & SERVICE CONTRACT | 2,448 | 2,448 | - | (2,448) |
| 52320 | 4262 | COPIER CONTRACT | 69 | 100 | 100 | - |
| 52320 | 4263 | SECURITY MONITORING CONTRACT | 385 | 400 | 400 | - |
| 52320 | 4266 | EQUIPMENT CONTRACT | 5,271 | 5,300 | 3,200 | (2,100) |
| 52320 | 4267 | TELEVISION | 929 | 852 | 1,020 | 168 |
| 52320 | 4268 | FIRE ALARM INSPECTION | 528 | 530 | 530 | - |
| 52320 | 4269 | FIRE EXTINGUISHER CONTRACT | 902 | 650 | 650 | - |
| 52320 | 4270 | REPAIRS TO EQUIPMENT | 3,364 | 4,500 | 4,500 | - |
| 52320 | 4280 | REPAIRS TO BUILDINGS & GROUNDS | 4,058 | 3,000 | 29,000 | 26,000 |



Airport

Expenditures by Line Item, continued

| ORG | OBJ | DESCRIPTION | FY 2016 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|------------------|------|--------------------------------|-------------------|--------------------|---------------------|---------------------|
| 52320 | 4280 | REPAIRS TO BUILDINGS & GROUNDS | \$ - | \$ 135,000 | \$ - | \$ (135,000) |
| 52320 | 4280 | REPAIRS TO BUILDINGS & GROUNDS | - | 47,100 | - | (47,100) |
| 52320 | 4290 | REPAIRS TO VEHICLES | 4,340 | 1,750 | 1,750 | - |
| 52320 | 4310 | SMALL HAND TOOLS | - | 100 | 100 | - |
| 52320 | 4400 | FOOD | 293 | 300 | 300 | - |
| 52320 | 4410 | UNIFORMS & CLOTHING | - | 400 | 2,000 | 1,600 |
| 52320 | 4430 | CLEANING & SANITATION | 609 | 1,000 | 1,000 | - |
| 52320 | 4580 | SIGNS | - | 250 | 250 | - |
| 52320 | 4621 | PROPERTY INSURANCE | 9,315 | 9,594 | 6,756 | (2,838) |
| 52320 | 4622 | TORT INSURANCE | 1,036 | 1,067 | 1,679 | 612 |
| 52320 | 4624 | LICENSES | 518 | 520 | 520 | - |
| 52320 | 4625 | PERMIT FEES | 75 | 75 | 75 | - |
| 52320 | 4640 | TRAINING | 4,755 | 3,250 | 3,250 | - |
| 52320 | 4710 | SPECIAL DEPARTMENTAL SUPPLIES | - | 300 | 300 | - |
| 52320 | 4820 | OFFICE FURNITURE & EQUIP | - | 1,200 | 1,200 | - |
| 52320 | 4912 | BUILDINGS: AIRPORT HANGARS | - | - | 1,276,500 | 1,276,500 |
| 52320 | 4915 | MACHINERY & EQUIPMENT | - | 9,000 | - | (9,000) |
| 52320 | 4999 | DEPRECIATION EXPENSE | 295,306 | - | - | - |
| Sub Total | | | \$ 739,767 | \$ 741,157 | \$ 1,891,866 | \$ 1,150,709 |

FY 17-18 Budget Highlights

The budget includes funding for the construction of 4 box hangars and 5 T-Hangars. The Federal Aviation Administration will pay for \$362,000 of the cost of the construction.

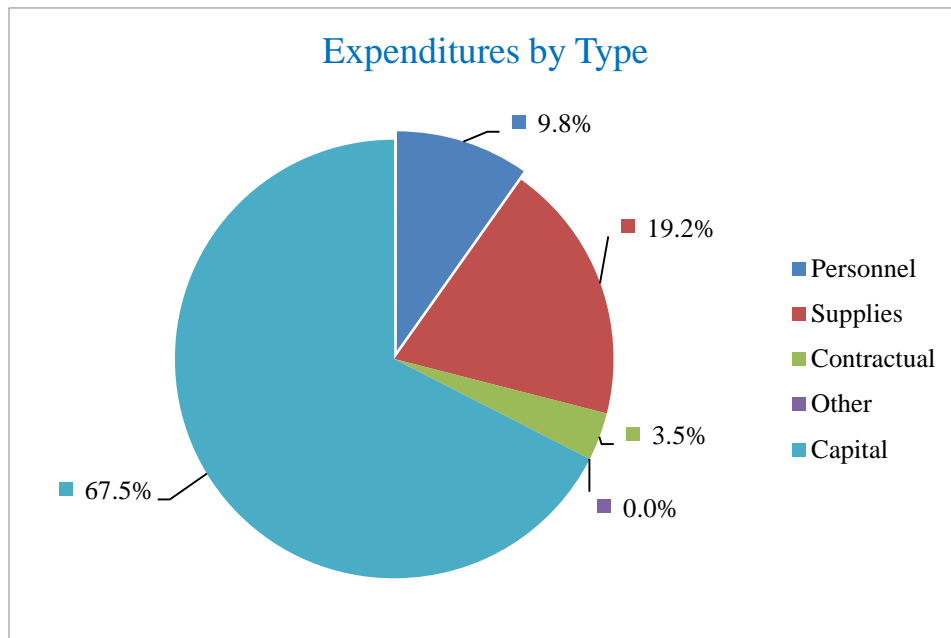


Airport

Budget Summary – Type, Personnel Count & Type Chart

| DESCRIPTION | FY 15-16 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | DOLLAR CHANGE |
|------------------|--------------------|--------------------|---------------------|---------------------|
| PERSONNEL | \$ 120,760 | \$ 141,169 | \$ 185,514 | \$ 44,345 |
| SUPPLIES | 251,336 | 516,702 | 362,902 | (153,800) |
| CONTRACTUAL | 72,365 | 74,286 | 66,950 | (7,336) |
| OTHER | 295,306 | - | - | - |
| CAPITAL | - | 9,000 | 1,276,500 | 1,267,500 |
| Sub Total | \$ 739,767 | \$ 741,157 | \$ 1,891,866 | \$ 1,150,709 |

| DESCRIPTION | FY 15-16 ACTUAL | FY 16-17 BUDGET | FY 17-18 ADOPTED | COUNT CHANGE |
|------------------|--------------------|--------------------|---------------------|-----------------|
| FULL TIME | 2 | 2 | 2 | 0 |
| PART TIME | 1 | 1 | 1 | 0 |
| Sub Total | 3 | 3 | 3 | 0 |



GLOSSARY OF TERMS:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

