

PICKENS COUNTY

FY 2021 BUDGET



(Photo courtesy of Lake Hartwell Country)

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Pickens County

Council Goals for 2020

Maintain Conservative Budget

- Analyze based on millage
- Zero based budgeting
- Mandatory vs. discretionary spending
- No tax increase unless tied to an overriding need
- Employee incentive program
- Recognize increasing operational expenses
- Reduce health care costs through self-insured options

Broaden Economic Development

- Market existing structures
- Explore public-private partnerships for development
- Small business events
- Engage with Chambers of Commerce
- Expand partnership with School District of Pickens County
- Report on successful incentives

Plan for Capital Expenditures

- 5 year capital plan
- Plan for a fixed millage
- Standardize equipment / look for efficiencies

Establish Sustainable Road Maintenance

- Consider Repeal of Road User Fee
- Explore penny sales tax replacement
- Develop a list of projects
- Improve maintenance schedule for roads

Develop Comprehensive Tourism Approach

- County-wide approach
- Branding and marketing plan
- Explore hospitality tax
- Involve municipalities and Chambers of Commerce
- "Your Natural Destination"

Advance Unified Emergency Services

- Incremental steps to standard funding
- Uniform purchasing plan
- Look for further efficiencies



Goal 1 - Maintain Conservative Budget



Goal 2 - Broaden Economic Development



Goal 3 - Plan for Capital Expenditures



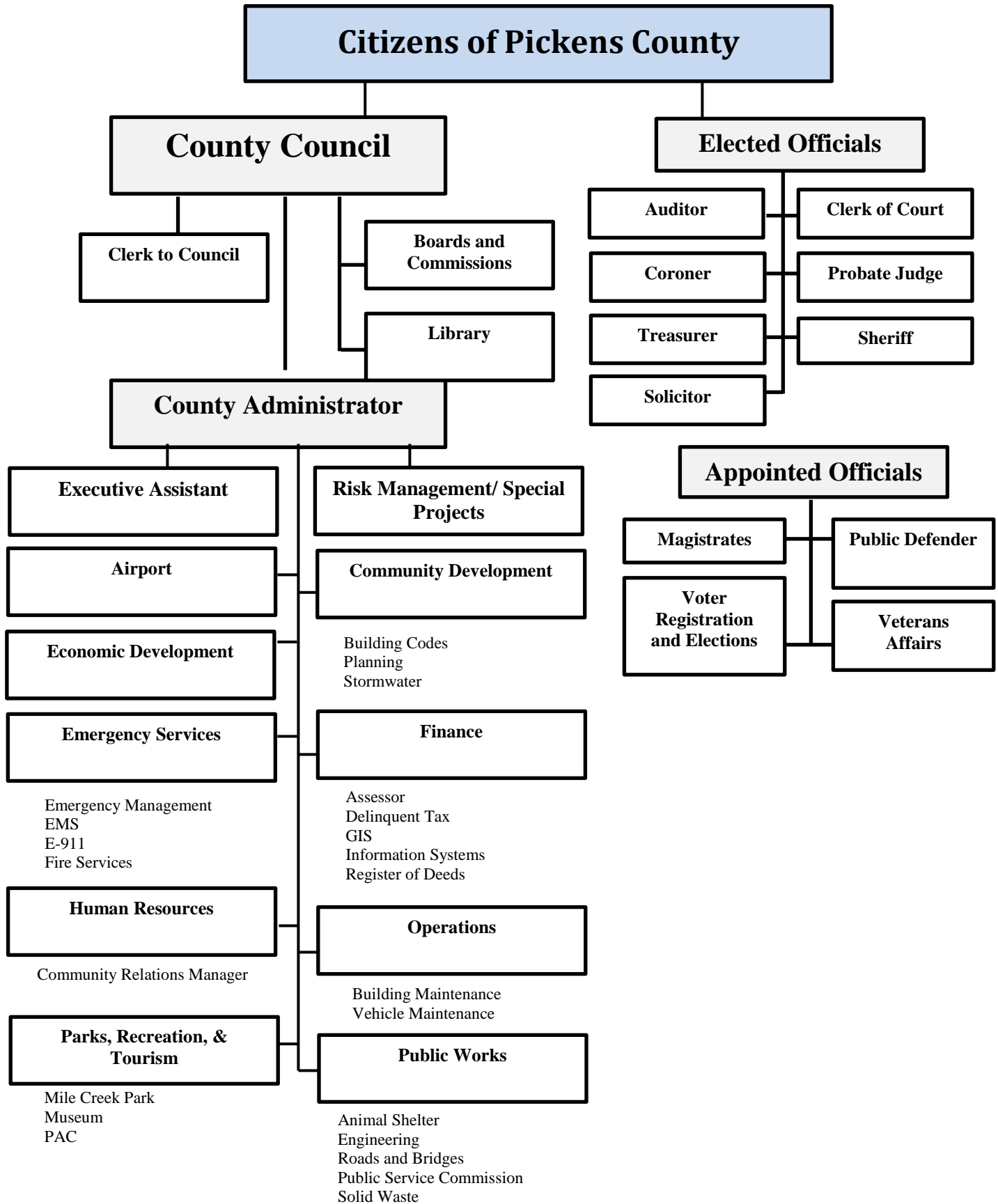
Goal 4 - Establish Sustainable Road Maintenance



Goal 5 - Develop Comprehensive Tourism Approach



Goal 6 - Advance Unified Emergency Services



COUNTY OF PICKENSwww.co.pickens.sc.us**COUNCIL MEMBERS**

ROY COSTNER, CHAIRMAN
 CHRIS BOWERS, VICE CHAIRMAN
 WES HENDRICKS, VICE CHAIRMAN PRO-TEM
 TREY WHITEHURST
 R. ENSLEY FEEMSTER
 CARL HUDSON

COUNTY ADMINISTRATOR
 Ken Roper
 CLERK TO COUNCIL
 Meagan Bradford

April 6, 2020

Members of Pickens County Council,

Attached please find my proposed Operating and Capital Budget for FY2021 (the "Budget"). This Budget (along with this transmittal letter) is provided to you in compliance with Section 4-9-640 of the South Carolina Code of Laws, which provides:

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

Previous action of Council set April 6, 2020 as the date for First Reading (of a required three readings) by County Council of an Ordinance enacting the Budget. Traditionally this First Reading is in title only, with second and third readings following at later dates, along with as many budget work sessions as Council deems, in its sole discretion, to be needed.

When staff began the Budget formation process, we were informed and guided by County Council's stated Goals for 2020. These goals were 1) Maintain Conservative Budget, 2) Broaden Economic Development, 3) Plan for Capital Expenditures, 4) Establish Sustainable Road Maintenance, 5) Develop Comprehensive Tourism Approach, and 6) Advance Unified Emergency Services. All County departments were instructed to submit their various budget requests on or before January 31, 2020. In keeping with Council Goal #1, County finance officials and I met with each department head individually and reviewed their requests, asking for justification and/or explanation on a budget-line-by-budget-line basis. These meetings were integral in challenging budget assumptions, answering questions, and insuring that zero-based budgeting principles were maintained.

The Budget we then developed contemplated the other Goals of Council, and insofar as budgetary constraints allowed, planned for the implementation of those stated goals. But with the advent and spread of the COVID-19 virus, these priorities were changed by outside forces. At its March 16, 2020 Committee of the Whole meeting, Council instructed staff to simplify the budget process in response to the COVID-19 outbreak, and to submit a budget to Council that reflected no tax or fee increases. Council's manifest desire was the preparation and submission of the budget that could be easily digested and expeditiously passed, so that County staff and County Council could focus more exclusively on the looming COVID-19 situation.

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Fortunately, County Council's previous direction - indeed its first stated goal – made this process easier than it would have been. Attached to this transmittal memorandum is a proposed budget **with no tax or fee increase**. Wants are not reflected, but instead only needs are provided. Only one staff position has been added, despite department requests for an additional 28 county employees. Vehicle replacement requests have only been granted where our fleet maintenance department has concurred with department requests as being in the best interest of the fleet maintenance budget. No additional vehicles are being provided, only replacements when appropriate. In fact, we have taken steps to reduce the overall size of our motor vehicle fleet.

This proposed budget is cognizant of council's clear direction, both before and after the COVID-19 outbreak. Accordingly, we have begun implementation of a five-year capital plan, including a dedication of specific millage (to the extent available) to partially offset the expenses of this year's needed capital purchases. The balance of capital expenses will be drawn from proceeds from the sale of capital assets, with a plan for subsequent budget years to include a growing portion of dedicated millage going to capital purchases instead of monies currently in the bank.

The proposed Budget also centralizes the fire districts' training expenses and equipment purchases so as to maximize the county's buying power and provide uniformity and efficiencies where possible within the current fee structure. No fire fees will increase, as per council's instruction.

In keeping with the intent of the enabling ordinance and previous use of the funds, this Budget specifies that all of the proceeds from the \$20.00 Road User Fee be allocated exclusively to work on our county and municipal road system. It also provides for the continued operation of our parks and tourism efforts, as well as our economic development initiatives. During this time of crisis, these departments are more important than ever to the wellbeing of our citizens.

I am confident that staff's proposed FY2021 Budget balances the needs of the current crisis with the long-term wellbeing of the county government and its citizens. As correctly pointed out by the members of County Council, more audacious plans for county operations are not appropriate during the pendency of the COVID-19 pandemic. Accordingly, we have endeavored to make this Budget transparent and easily understood, reflecting our current year's budget with only minimum changes.

I would be remiss if I did not thank Ralph Guarino and Jodi Laws of our Finance Department for their dedication, professionalism and adaptability to what became an evolving budget process. I also want to commend the various department heads and elected officials for their cooperative attitudes and openness to dialogue as we developed the Budget.

Respectfully,



Ken Roper



(Photo courtesy of Lake Hartwell Country)

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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.

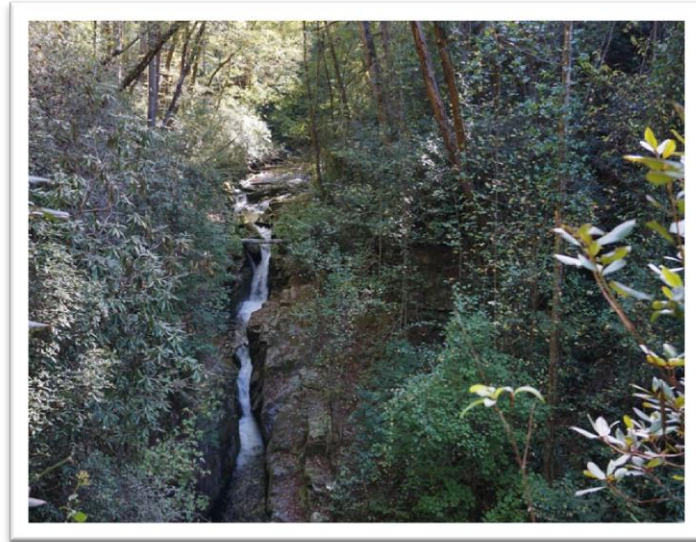


Photo courtesy of Lake Hartwell Country

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

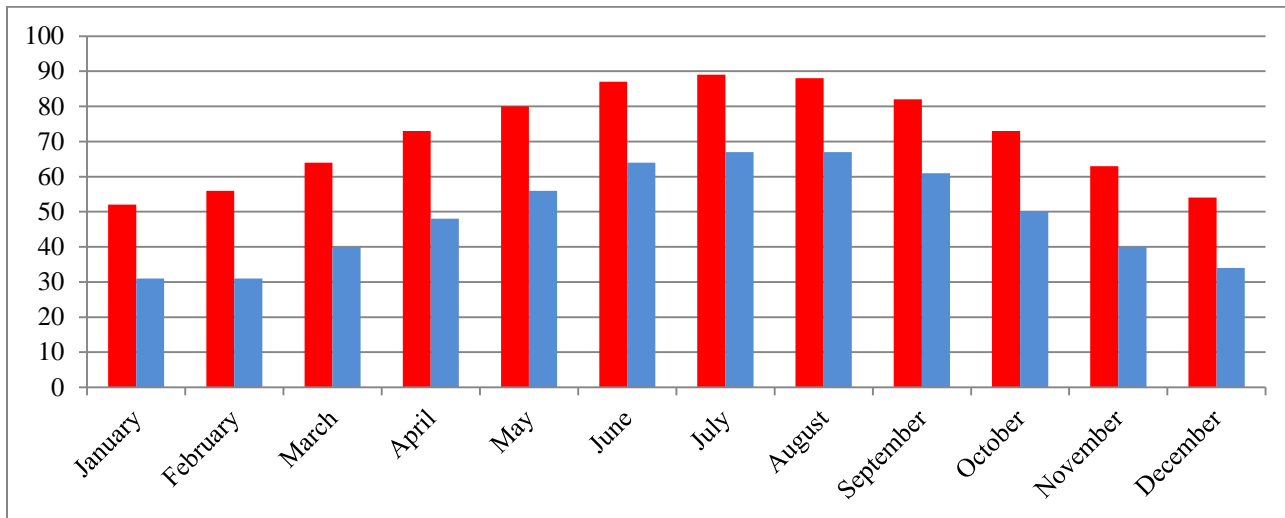
In 1895, the County's first modern cotton mill was established in Catechee. By 1900, Pickens County had two railroads, three cotton mills, four brickyards, two banks and thirty-seven sawmills. Until 1940, Pickens County remained primarily an agricultural and rural county, with most citizens involved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

In addition to manufacturing, education and tourism have contributed to the economic growth of Pickens County. Clemson University, founded in 1889 by a bequest of Thomas Green Clemson as an agricultural college, has an enrollment of over 24,000 students and employs over 5,200 staff and faculty. Lakes Jocassee, Keowee and Hartwell, as well as the mountains in the northern section of the County, provide numerous opportunities for recreation and attract a growing number of tourists. Several upscale communities have been developed around the lakes. For those interested in outdoor activities, Pickens County offers golfing, hunting, fishing, boating, horseback riding, camping and hiking. Due to the variations in climate and terrain, the County hosts an incredible variety of plants and animals. The Department of Natural Resources lists over 140 rare, threatened or endangered species within Pickens County.

Pickens County
 Established – 1868
 County Seat – City of Pickens
 Form of Government – Council – Administrator
 Area – 497 Square Miles

Climate

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



Elevation

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

Elections

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

Population Trends and Projections

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

Land Use

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

Population by Municipality (2010)

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

Households (2017)

Family	29,609	63.8%
Non-Family	16,819	36.2%
With Children under 18 years	12,925	27.8%
With Persons over 65 years	12,202	26.3%
Average Household Size Owner Occupied:	2.34	
Average Household Size Renter Occupied:	2.16	
Average Family Size:	3.0	

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

Gender Composition (2017)

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

Housing Units (2017)

Owner Occupied	31,576	68.0%
Renter Occupied	14,852	32.0%

Age Composition (2017)

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

Vacant-Seasonal Use	1,469	22.5%
Vacant-For Rent	1,743	26.7%
Vacant-For Sale	849	13.0%
Vacant-Other	2,468	37.8%

Homeowner Vacancy Rate:	1.7%
Rental Vacancy Rate:	5.2%

Age Composition (2017)

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

Index Crime Rate

	Pickens	South Carolina	United States
<u>Year</u>	<u>County</u>	<u>Carolina</u>	<u>States</u>
2013	2,224.0	4,139.3	3,102.7
2014	1,976.0	3,958.0	2,961.6
2015	1,867.0	3,797.8	2,859.6
2016	1,868.0	3,745.6	2,837.0

(Per 100,000 of Population)

Median Age (2017)

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

Education

Public Schools

The Pickens County School District is South Carolina’s fifteenth largest district with an enrollment of 16,255 students in 14 elementary, 5 middle, 4 high schools and 1 career and technology center. Test scores are consistently above the state and national average on most measures. All public schools are fully accredited and all teachers are fully accredited by the South Carolina Department of Education.

Post-Secondary Enrollment (Fall 2019)

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

Private and Parochial Schools (2019)

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

Highest Educational Attainment (Adults over 25)

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

Pickens County Library System (2019)

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

Public Safety

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

Emergency Medical Services (2019)

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

Sheriff’s Office (2019)

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

Emergency Management (2018)

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

Fire Service

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

Clerk of Court's Office (2019)

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

Fire District

ISO Rating

Residential Fee

Millage Rate

Crosswell	3/3X	\$140.00	-
Dacusville	3/3Y	\$98.00	-
Pumpkintown	5/9	\$158.00	-
Holly Springs	8/8X	\$70.00	-
Shady Grove	3/3X	-	15.5
Pickens Rural	4/4X	\$175.00	-
Six Mile	5/5Y	\$100.00	-
Keowee Springs	3	-	39.6
Keowee Vineyards	3	-	51.5
Easley Rural	2/9	\$81.00	-
Rocky Bottom	9	\$40.00	-
Liberty	3/3X	\$156.00	-
Central Rural	3/3X	\$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

Transportation

Household	45,022	52%	County Roads	654 miles
C&D Landfill	21,523	25%	State Primary Highway System	234 miles
Recycled	19,533	23%	State Secondary Highway System	477 miles
			County Bridges	75
			Pickens County Airport Runway	5,002 feet

Economic Characteristics

Economic growth in Pickens County is generated by three major sources: manufacturing, education and tourism. Manufacturing is the primary growth source, particularly in Easley, Liberty and Pickens, with approximately 130 manufacturing plants. Clemson University plays a major role in the local economy employing over 5,200 faculty and staff.

Annual Average Non-Agricultural Labor (2016)

Building Permits Issued

			<u>Year</u>	<u>Number</u>	<u>Value</u>
Manufacturing	5,796	16%	2015	799	\$118,568,750
Mining & Construction	1,080	3%	2016	732	\$104,568,874
Transportation & Public Utilities	302	1%	2017	830	\$148,404,160
Wholesale & Retail Trade	5,856	17%	2018	987	\$ 75,905,512
Finance, Insurance & Real Estate	804	2%	2019	2,165	\$ 99,901,787
Services	12,540	36%			
Government	8,928	25%			

Median Family Income

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

Per Capita Income

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

Unemployment Rates

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

Gross Retail Sales

2012	1,918,390,000
2013	2,001,476,000
2014	2,100,048,000
2015	2,197,224,000
2016	2,158,536,000

New and Expanded Industry

<u>Year</u>	<u>Total Jobs</u>	<u>Total Investment</u>
2015	15	5,000,000
2016	273	31,400,000
2017	56	5,000,000
2018	155	18,600,000
2019	567	53,500,000

Taxes

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

Base County Property Tax Millage Rate

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

Assessed Property Values

<u>Year</u>	<u>Real Property</u>	<u>Personal Property</u>	<u>Total Value</u>
2014	342,164,203	116,892,926	459,057,129
2015	346,996,026	121,233,803	468,229,829
2016	354,537,030	123,891,044	478,428,074
2017	373,537,003	126,949,196	500,486,199
2018	397,808,536	126,295,392	524,103,928

Ten Largest Taxpayers 2018-2019 Fiscal Year

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

Fees & Charges

Sheriff

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

Probate Court

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

Road Maintenance Fee

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

Basic Life Support Transport (Non-urgent Response)	\$310.00
Basic Life Support Transport (Urgent Response)	\$520.00
Advanced Life Support Level 1	\$700.00
Advanced Life Support Level 2	\$900.00
Basic Life Support Non-transport Charge	\$125.00
Advanced Life Support Non-transport Charge	\$185.00
Advanced Life Support – Helicopter Transfer	\$500.00
Loaded Transport Mileage Per Mile Charge	\$ 12.00
Additional Hours for Events (per hour)	\$100.00

Mile Creek Park

Visitor Parking Fee (Per Day Per Vehicle)	\$ 5.00
Annual Pass (Per Vehicle)	\$35.00
Picnic Shelter Fee (All Day Rental)	\$55.00
Camping Fee (Per Night)	
Waterfront Sites	\$25.00
Interior Sites	\$20.00
Primitive Tent Sites	\$12.50
Group Camping Area	\$30.00
Discount for Seniors (65 & Older) & Disabled	\$ 3.00
Cabin Rental Fee (Per Night)	
Large Cabins (6 Person)	\$115.00
Small Cabins (4 Person)	\$100.00
Dock Rental (Nightly)	\$ 15.00

Register of Deeds

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

Vehicle Maintenance

Hourly Maintenance Charge \$50.00

Information Systems

Cama Data (Microsoft Access Format) \$ 60.00

Annual Lender Payment Files (ASCII Format) \$250.00

Fees for County Hardcopy Report Products
Report (Letter Size) \$.25 pg

Stormwater

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

Planning Department

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

Billboard Sign Fees

Initial permit fee for relocating existing billboard \$200.00

Annual renewal fee for billboards \$100.00

Communications Tower Permit Fee \$200.00

Site Plan Review Fee \$ 40.00 minimum plus \$10.00 per 1,000 square feet
of gross floor space over 2,000 square feet with a maximum of \$500.00

Junkyard Permit Fees

Initial permit fee \$125.00

Annual renewal permit fee \$100.00

Sexually Oriented Business Fees

Application fee \$250.00

Annual License fee \$1,000.00

Annual Employee Registration fee \$500.00 per employee per year

Appeal fee \$ 50.00

Variance Request Fee \$ 50.00

Development Standards Ordinance \$ 15.00

Pickens County Comprehensive Plan \$ 20.00

Building Codes

Commercial Building/manufactured homes/electrical/gas/mechanical/plumbing permits

<u>Total Value</u>	<u>Fee</u>
\$1 - \$ 8,000	\$50.00
\$8,001 – \$ 50,000	\$5.00 per thousand for each \$1,000 over the minimum fee
\$50,001 – \$ 100,000	\$260.00 for first \$50,000 plus \$4.00 per each additional \$1,000 or fraction thereof
\$100,001 – \$ 500,000	\$460.00 for first \$100,000 plus \$3.00 per each additional \$1,000 or fraction thereof
Over \$500,000	\$1,660.00 for first \$500,000 plus \$2 per each additional \$1,000 or fraction thereof

For single family residential permits, these factors apply in determining project valuation

Heated \$97.96 per square foot

Garage, Utility, Miscellaneous \$38.98 per square foot

Unfinished \$17.96 per square foot

Porches \$12.00 per square foot

For permitting fee determination, the higher of the contractor’s valuation or valuation using the factors listed above will apply.

Building Codes, continued

Re-inspection Fee	\$50.00
Moving Fee (for the moving of any building or structure)	\$100.00
Demolition Fee (per structure)	\$50.00
Manufactured Home Decal	\$5.00
Manufactured Home Moving Permit	\$5.00

Plan Review/Plan Checking Fees:

When the valuation of the proposed construction exceeds \$1,000 and a plan is required to be submitted, a plan review fee shall be paid to the building official at the time of submitting plans and specifications for checking. Said plan review fee shall be equal to one-half of the building permit fee as set for in the table above. Such plan review fee is in addition to the building permit fee.

Penalties:

Where work for which a permit is required is started or proceeded prior to obtaining said permit, the fees herein specified shall be doubled, but the payment of such double fee shall not relieve any persons from fully complying with the requirements of this code in the execution of the work nor from any other penalties prescribed herein.

GIS Mapping

Items Processed through the Open Data Site	No Charge
Items Processed Manually:	
Planimetric Layers, e.g. Streets, Hydrology	\$ 25.00
Topography – Digital Terrain Models	\$100.00
Parcel Layer	\$ 60.00
Black and White Digital Orthophotography	\$100.00
Black and White Digital Orthophotography (Single Tile)	\$ 5.00
True Color Digital Orthophotography	\$300.00
True Color Digital Orthophotography (Single Tile)	\$ 15.00
Color or High Density Plots of “Whole County” or “Partial County” Type Maps	
Letter or Legal Size	\$ 3.00
Ledger Size (11 x 17)	\$ 5.00
Large Format Paper (Greater than 11 x 17)	\$ 8.00
Color or High Density Plot of Tax Map	
Large Format only (30 x 36)	\$ 8.00
Copies From Existing Hardcopies (Aerials Included)	\$.50 per square foot
Custom Services/Analysis	\$ 80.00 per hour

Solid Waste

Animal Waste 1	\$ 47.00 per ton
Animal Waste 2	\$ 5.00 each
Commercial Waste	\$ 47.00 per ton
Construction & Demolition Waste (Business)	\$ 47.00 per ton
Concrete, Brick, Block, Rock, Dirt, Asphalt	\$ 47.00 per ton
Creosote, Arsenic Treated Wood	\$ 47.00 per ton
Shingles	\$ 47.00 per ton
Brush/Pallet Waste (Business)	\$ 29.50 per ton
Brush Waste (Residential)	No Charge
Residential Waste	No Charge

Construction & Demolition Waste (Residential)	No Charge up to 400 lbs \$47.00 per ton over 400 lbs
---	---

Solid Waste, continued

Tire 1	\$ 1.50 each
Tire 3	\$ 80.00 per ton
Landfill User Fee	
Norris	\$ 8.75 per month
Six Mile	\$ 17.50 per month
Central	\$1,137.50 per month
Liberty	\$1,219.17 per month
Clemson	\$4,687.09 per month

*Per ton charges are prorated.

Public Service Commission

Wastewater Impact Fee	
18-Mile Creek Basin	\$2,340.00 per 400 gpd
12-Mile Creek Basin	\$2,340.00 per 400 gpd
Volume Charges (billed monthly)	
Base Charge (metered potable water)	\$5.39 per 1,000 gallons
Administrative Fee	\$0.58 per 1,000 gallons
Collection System Charge	\$1.05 per 1,000 gallons
Septage Receiving Fee	
First 1,000 gallons	\$98.00
Additional Septage	\$9.80 per 100 gallons
Testing Fee	\$10.00 per load
Neutralization Fee	\$100.00
Industrial Pretreatment Program Administrative Fee	
Significant Industrial User	\$884.00 per quarter
Commercial High-Strength Waste Surcharge	\$0.31 per pound of BOD/COD

Airport

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

Museum

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

Library

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

Freedom of Information Act (FOIA) Requests

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

Animal Shelter

Adoption Fees			
Dogs/Puppies	\$65.00	Public Microchip	\$15.00
Cats/Kittens	\$35.00	Heartworm Treatment	\$250.00
Rescue Fees			
Rescue Pull Fee	\$35.00	Rescue Vetted Dog/Puppy	\$65.00
Rescue Vetted Cat	\$35.00		
Return to Owner			
Animal Intake Fee	\$10.00	Animal Vaccination	\$35.00
Boarding (per day)	\$20.00		

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

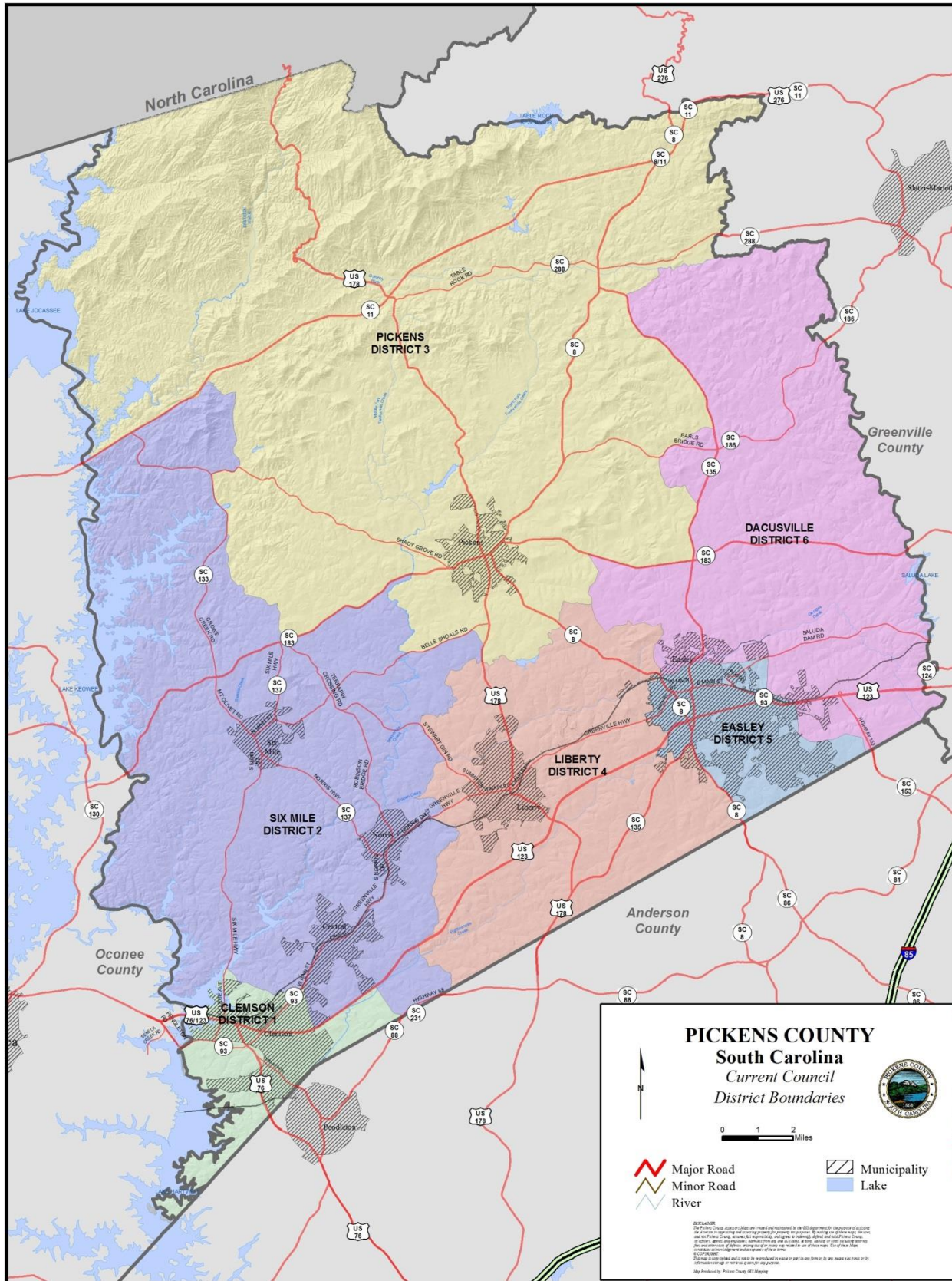
Coroner

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

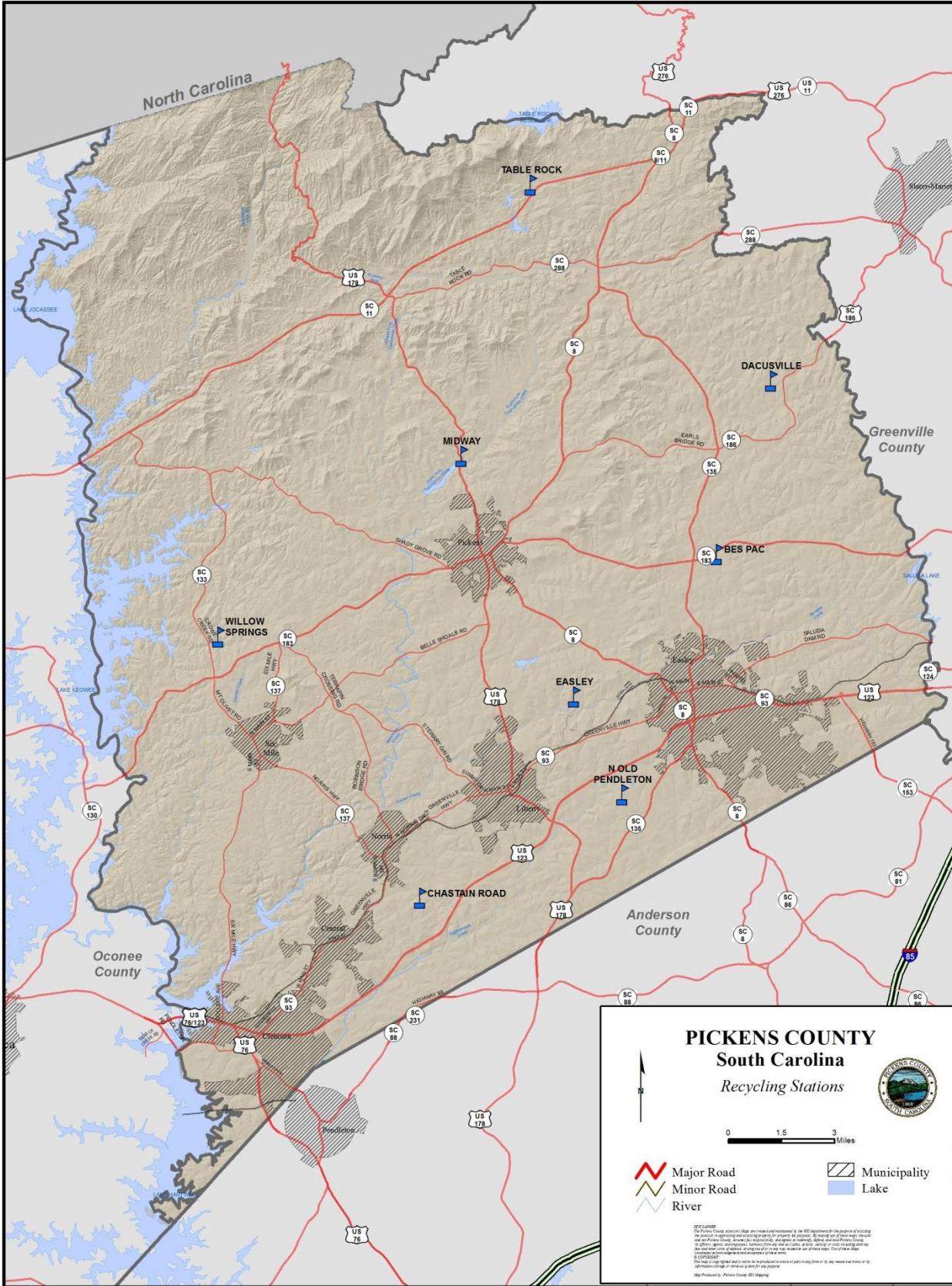
Fire Districts

Residential Fee	
Crosswell	\$140.00
Dacusville	\$98.00
Pumpkintown	\$158.00
Holly Springs	\$70.00
Pickens Rural	\$175.00
Six Mile	\$100.00
Easley Rural	\$81.00
Rocky Bottom	\$40.00
Liberty Rural	\$156.00
Central Rural	\$72.50

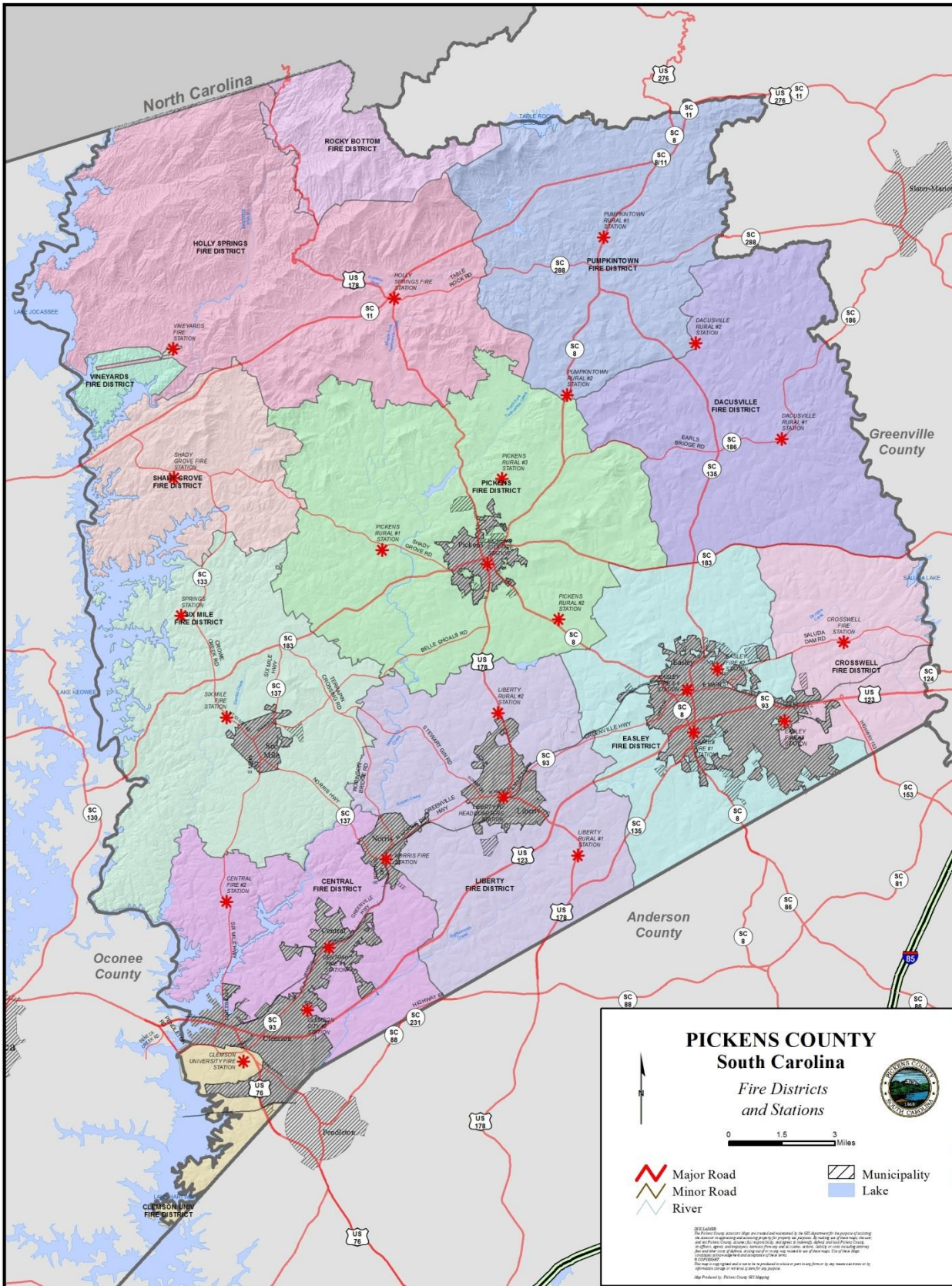
COUNCIL DISTRICTS



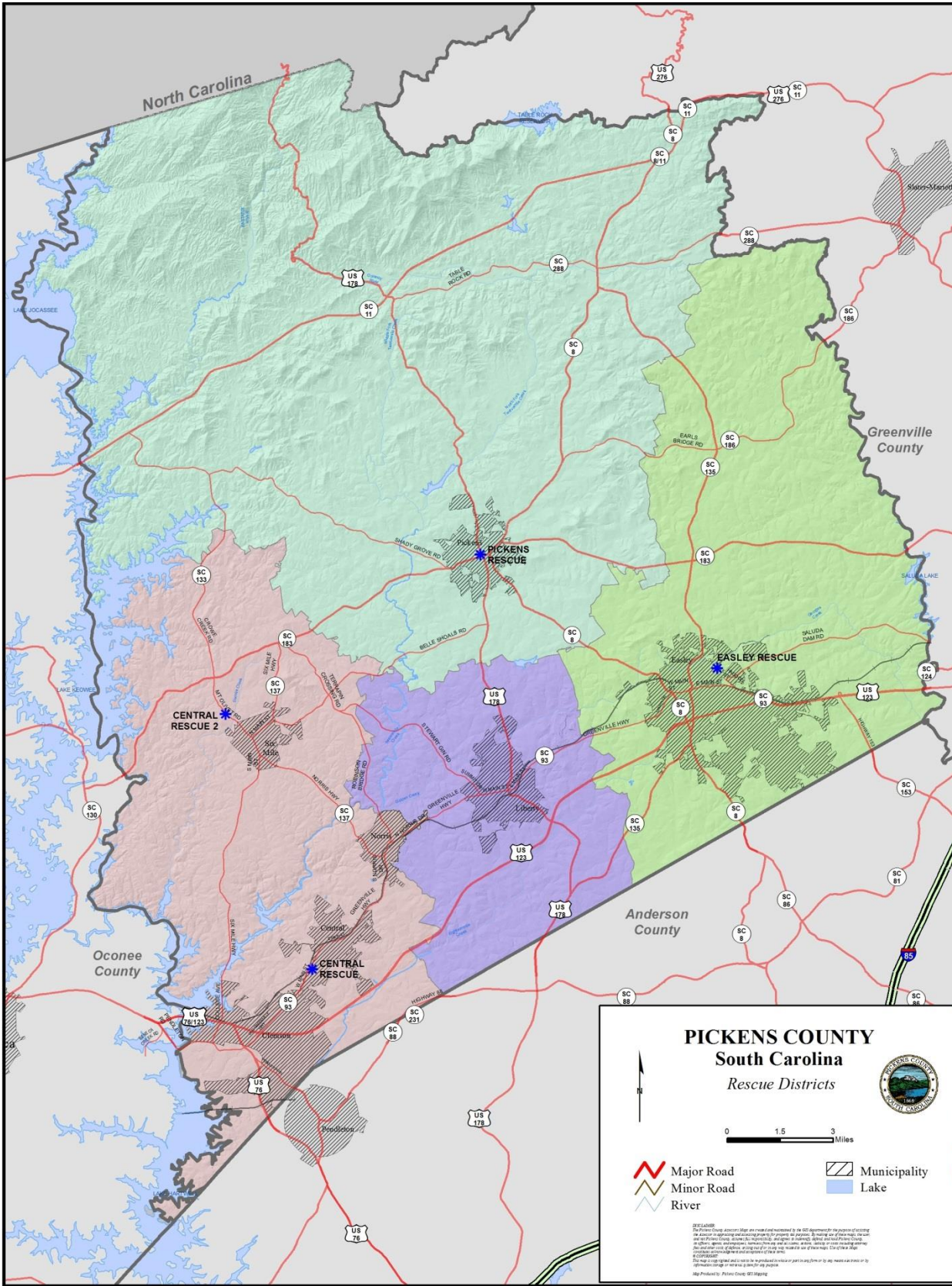
RECYCLING STATIONS



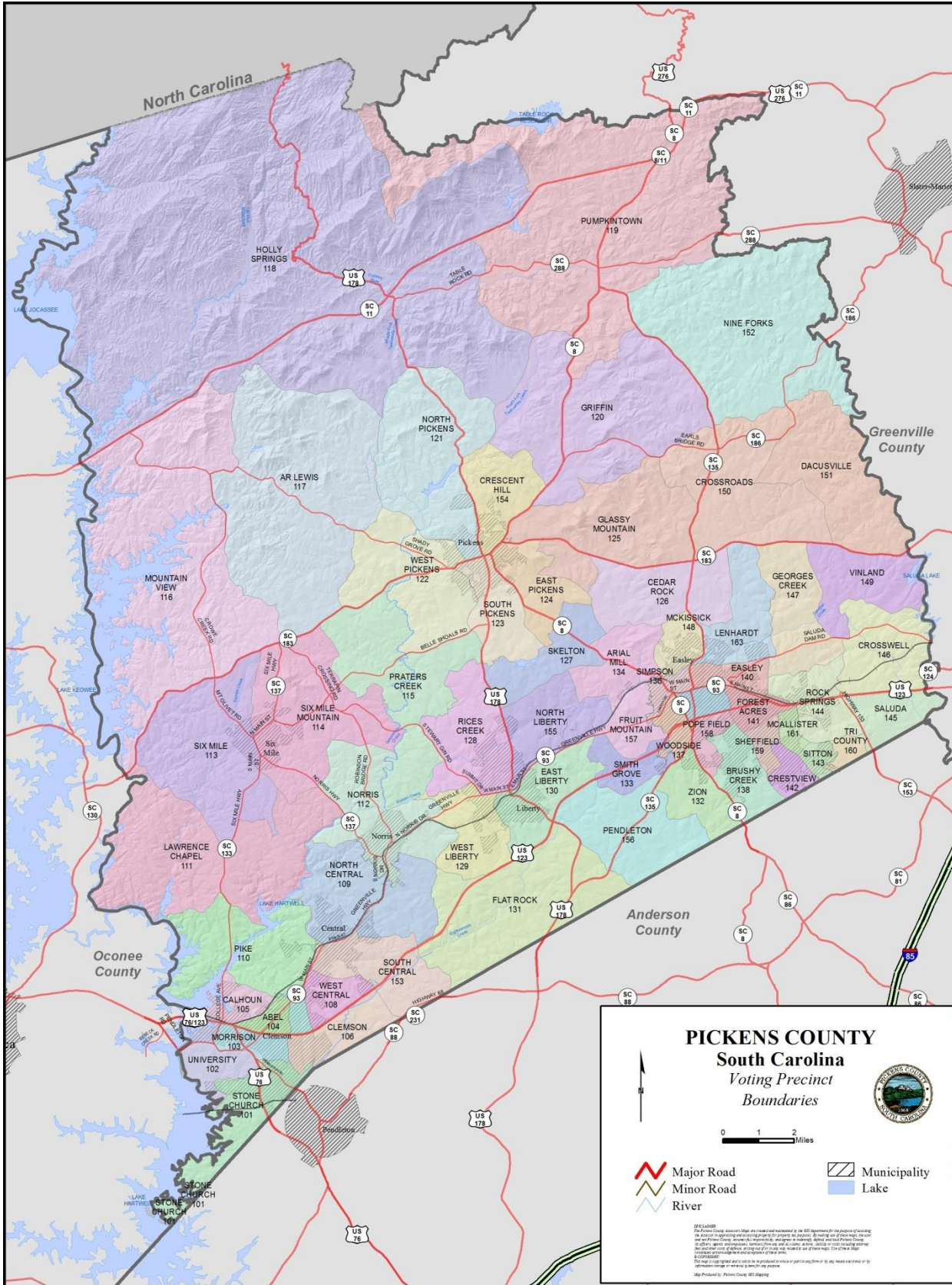
FIRE DISTRICTS AND STATIONS



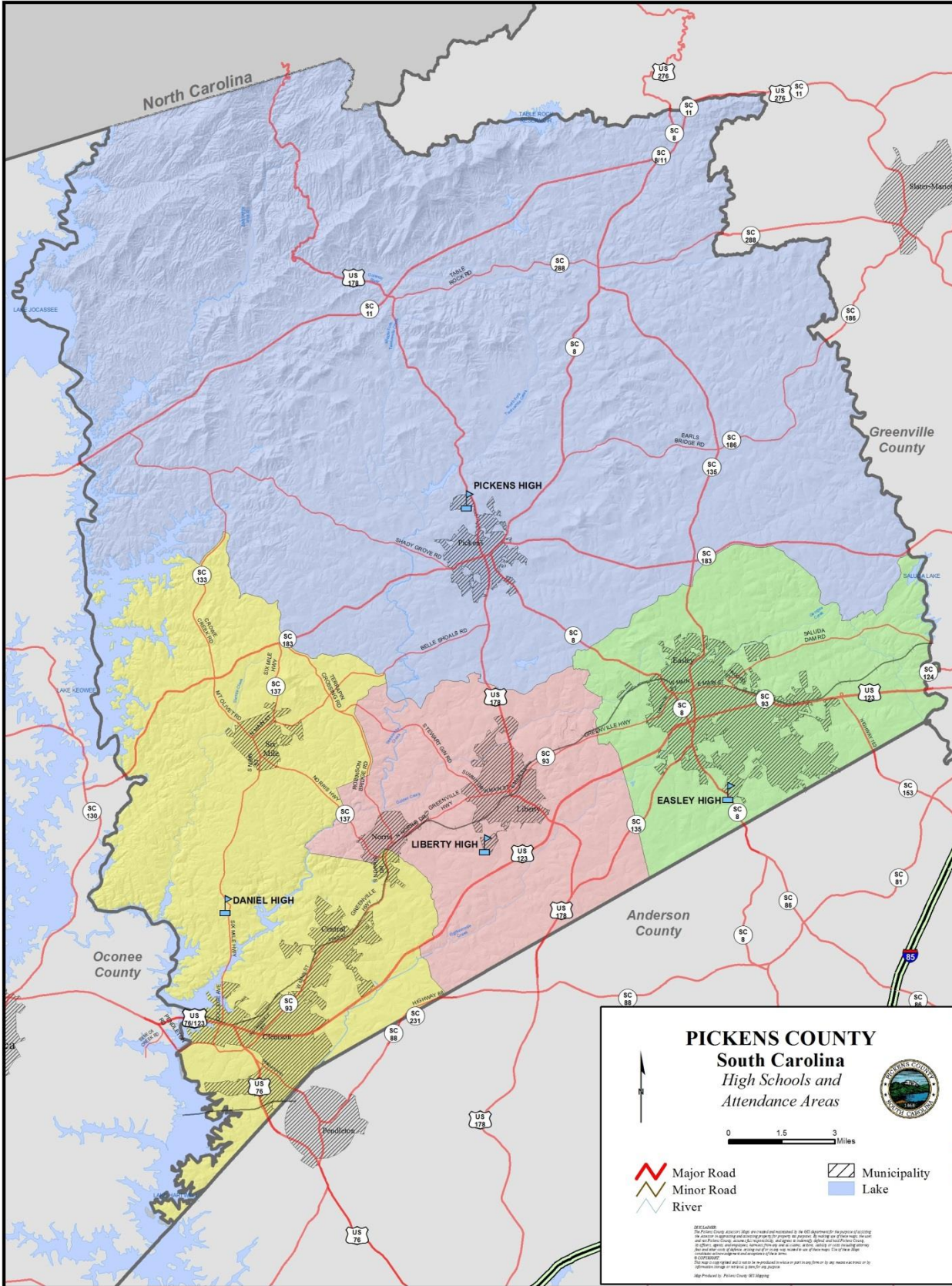
RESCUE SQUAD STATIONS



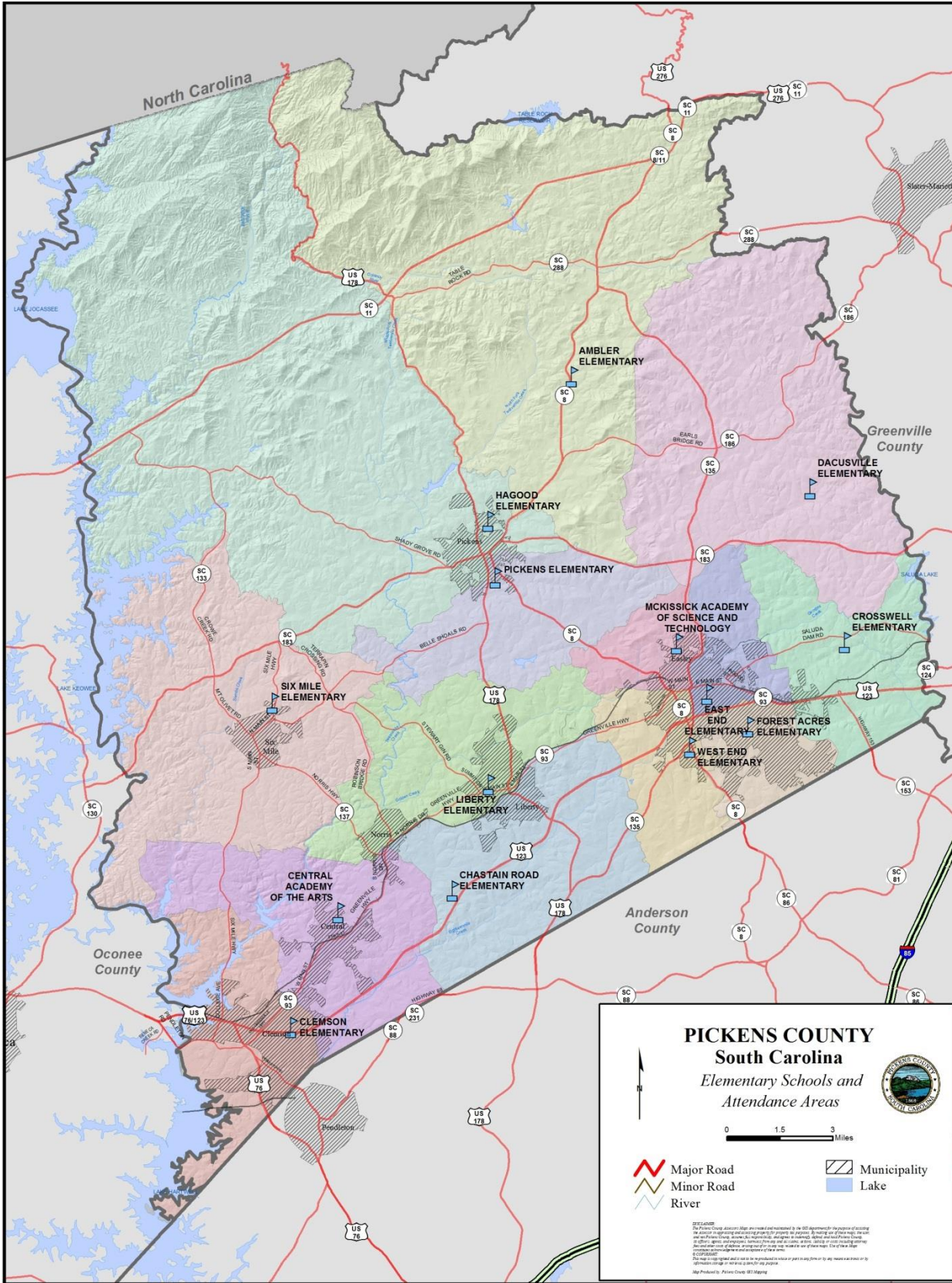
VOTING PRECINCTS AND BOUNDARIES

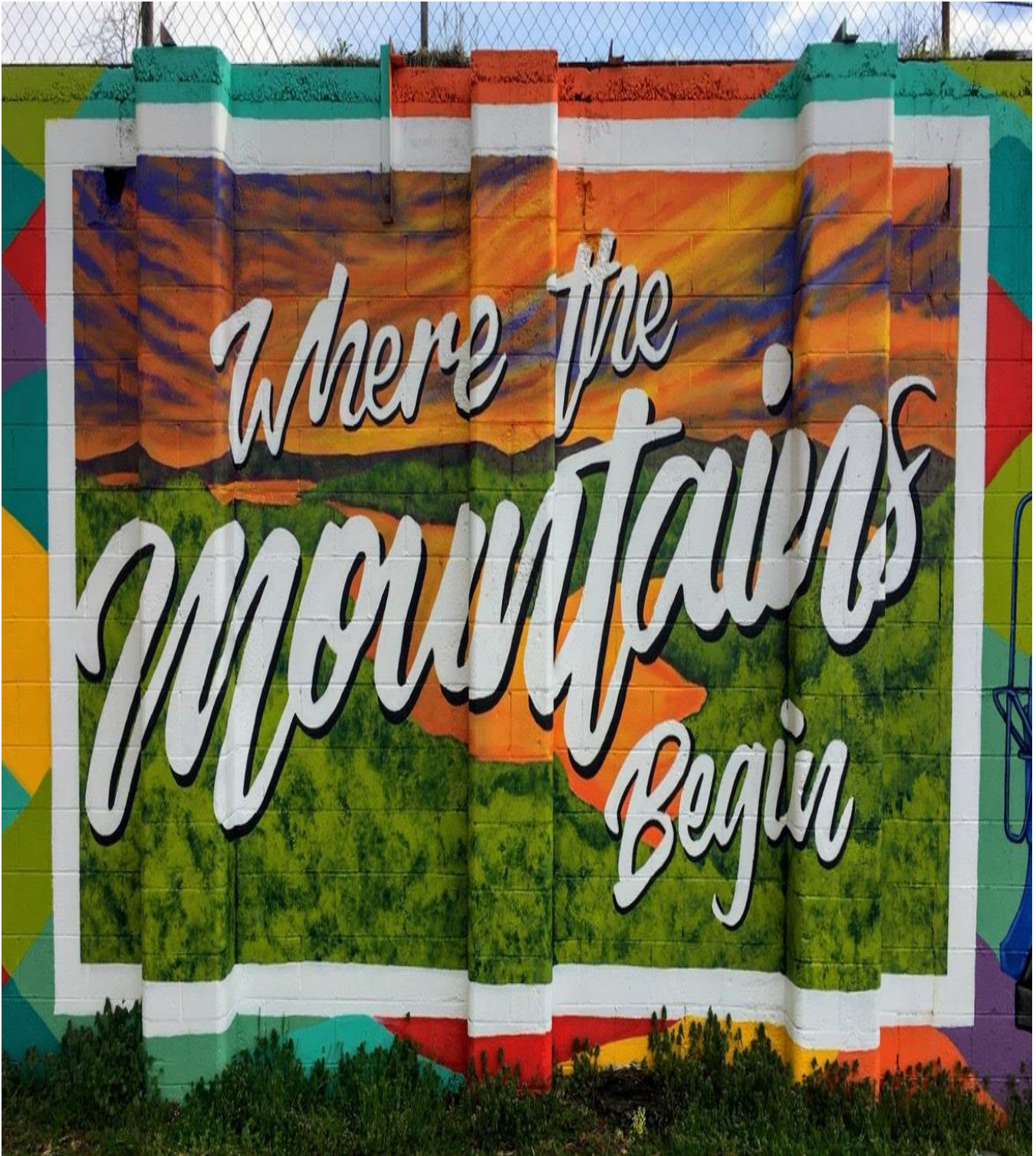


SCHOOL DISTRICT HIGH SCHOOL AREAS



SCHOOL DISTRICT ELEMENTARY SCHOOL AREAS





(Photo courtesy of Lake Hartwell Country)

THE BUDGET PROCESS

Viewed as an annual financial plan for the County, the purpose of this document is to detail the appropriations necessary with respect to the county services provided and to accurately reflect the sources of revenue used to fund those activities. To that regard, all funds that receive annual appropriations by the County Council have been accounted for through this document. The County's fiscal year runs from July 1 through June 30, with the official fiscal year taken from the year ending date. As an example, this document is prepared for the year July 1, 2020, through June 30, 2021, thereby being the fiscal year 2021 Budget.

Responsibility for the authorization and approval of funding rests with the Budget Team comprised of the County Administrator, Accountant and the Director of Finance. The Budget Team maintains the primary responsibility for ensuring that County Council's objectives are examined for available funding and departments' requests to fund initiatives are in alignment with the mission and goals of the County. Further, this team performs a detailed review of both revenue and expenditures in order to produce a recommended budget for County Council to review and approve.

Budget preparation, analysis and reporting is managed and facilitated on an annual basis by the Department of Finance. Included within those responsibilities is the annual budget process which eventually results with the publication of the budget document consisting of the Annual Operating and Capital Budget.

The County's budget process begins in January with the disbursement of information to each respective department and outside agencies. This process is conducted by the Department of Finance providing the budget calendar, necessary documentation, training and information to each department. During the month subsequent to the disbursement of information to each department, departments submit their budget request including personnel requests, operating costs and capital items to the Department of Finance by the end of the month. The data is completed and assembled into a central repository. Distribution of this information is sent to each member of the Budget Team.

From this point, a series of meetings occur starting with the Budget Team meeting with each department. The Budget Team meets to discuss the initial budget requests. During this time, department directors present any new budget requests, initiatives or programs and discuss any new potential revenue sources from their department. In early March, the Director of Finance analyzes previous and current revenue trends for recommendations on the following year revenue estimates. In early April, workshops are held with Council and the Council debates and requests revisions to budget requests with the entire process ending in presentations to the citizenry through public hearings and final Council adoption via an ordinance in June.

The budgetary level of control resides at the departmental level; therefore, after appropriation, reallocation of appropriated budgets is allowable within the respective departments with a few exceptions. In order to amend the budget, a department director submits a budget adjustment form to the Department of Finance. Finance staff reviews the adjustment for policy compliance and forwards to the County Administrator's office for final approval. Items budgeted under machinery and equipment cannot be used for purposes other than those specified when the budget was adopted.

Transfers between departments within the same fund require County Council approval by ordinance. Transfers between funds require County Council approval by ordinance. Increases in total appropriations require County Council approval by ordinance.

Capital Budgeting

The Capital Project Fund is used to accumulate resources available and expenditures approved for items that have an estimated life of five or more years and with an anticipated cost of \$75,000 or more. In providing additional detail on the criteria of operating vs. capital, projects that are appropriated may be continuations of previously completed projects. Projects resulting in improvements to enterprise or funds are paid directly from those funds.

The majority of the County's capital projects are financed on a pay-as-you-go basis. The financing mechanism for pay-as-you-go capital is an inter-governmental fund transfer originating from the General Fund. Appropriations for the transfers are made primarily from undesignated/unreserved fund balance. Additional revenue sources include State Department of Transportation funds for qualified street/highway improvements, grants and interest earnings. As a matter of practice, the County does not customarily enter into contracts creating improvement districts for citizens whereby a re-payment is required for capital work to be completed. These types of projects customarily are qualified as the responsibility of the appropriate party.

Newly identified capital projects are accumulated throughout the year and are added to the "unfunded" project list. Each of these unfunded projects is prioritized on an on-going basis to allow for direct funding when available. The annual budget process appropriates project-specific items, as funding is available. When funded capital projects are completed, any remaining balance is transferred to an unallocated capital project account. Routinely, Council discussions apply unfunded budgetary appropriations to projects with the highest priority for the funding available. The annual budget document includes a summary page for each newly funded capital project in fiscal year 2021, providing a project scope, financial operating impact and specific funding source.

Budgeting by Funds

In the early 1900, 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 thirteen fire districts located within the County. There are ten 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.

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

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

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

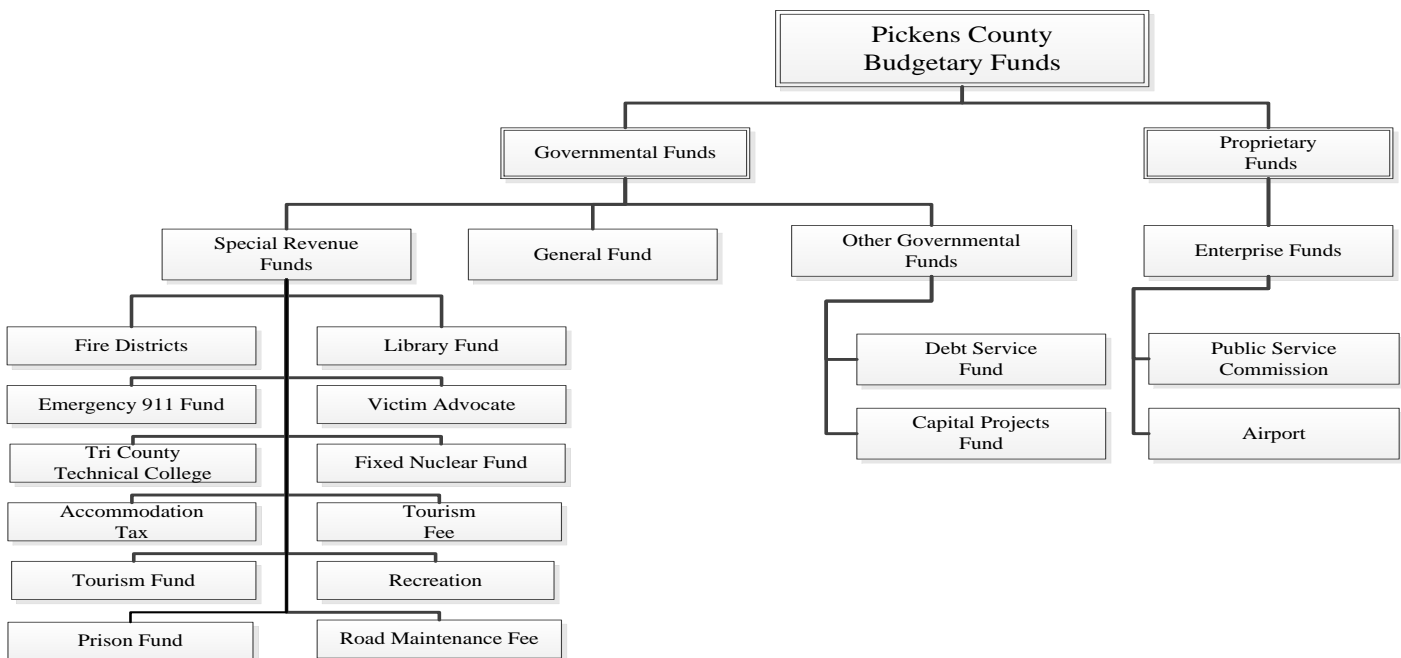
Prison Fund: This fund is used to account for monies the State mandates that “profits from the canteen/commissary shall be used for overall inmate welfare. The Facility Administrator or designee shall have final authority on expenditures.”

Enterprise Funds

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

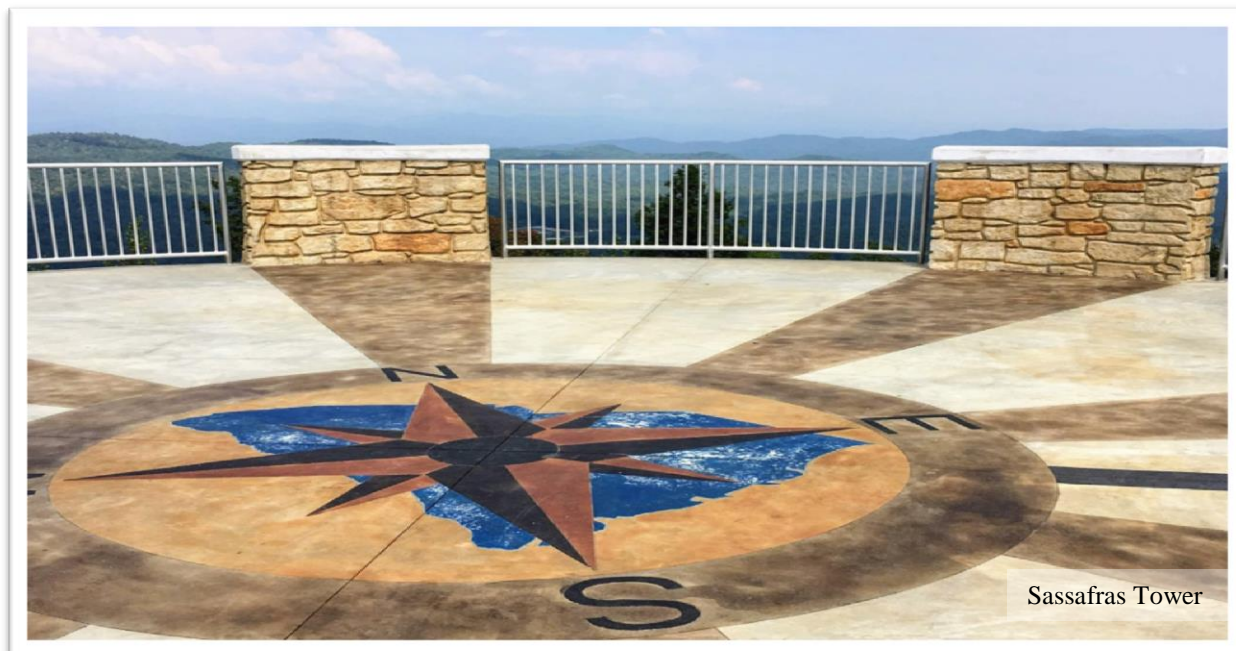
Public Service Commission: This fund accounts for the activities of the Public Service Commission Sewer System in providing sewer collection and treatment services to residents and businesses within the system’s service area.

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



The following chart details Pickens County’s fund structure:

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



(Photo courtesy of Lake Hartwell Country)

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 the budget calendar, elected officials and administrative staff. The budget summary section also gives an overview of the budget process, budget ordinance for the subsequent fiscal year and the financial policies that govern fiscal operations of the County are also detailed.

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

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

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

Elected Officials and Administrative Staff

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

Budget Calendar for Fiscal Year 2020 – 2021

January 10 th 2020	Distribution of budget package sent to Elected and Appointed Officials, Department Heads, Agencies and Fire Districts.
January 10 th – January 31 st	Budget requests prepared by individual departments; separated by operational and capital improvements.
January 31 st	Departments submit individual budget requests to Finance Department.
February 10 th	Finance Department submits departments' requests to Administrator.
February 21 st	Outside Agencies budget requests are due to Finance Department.
February 10 th – February 28 th	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 6 th	Submission of Administrator's budgetary recommendation to County Council and First Reading of Fiscal Year 2020 – 2021 budget.
April 13 th and/or 20 th	Council work session(s) on budget.
April 10 th (prior to)	Notice of advertisement of Public Hearing to appropriate media.
May 4 th	Public Hearing and Second Reading of budget.
May 11 th and/or 18 th	Council work session(s) on budget, as needed.
June 15 th	Third Reading and adoption of Budget Ordinance.
June 16 th - June 30 th	Finance Department prepares account ledgers and payroll information.
July 1 st	Begin new fiscal year with implementation of adopted budget.

Ordinance No. 583

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

(STATE OF SOUTH CAROLINA)

(COUNTY OF PICKENS)

AN ORDINANCE TO PROVIDE FOR THE LEVY OF TAXES IN PICKENS COUNTY FOR ORDINARY COUNTY PURPOSES FOR THE FISCAL YEAR BEGINNING JULY 1, 2020, AND ENDING JUNE 30, 2021, 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, 2020, and ending June 30, 2021, 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 \$1,401,578 local funding for Tri-County Technical College and \$3,435,312 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 2020 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, 2020, to complete the purpose of the original appropriation approved by County Council for fiscal year 2020.

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 \$2,477,735 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 \$458,187 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. 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	140	156	175	70	72.50	100	40
Mobile Home 4% or 6%	98	81	158	140	156	175	70	72.50	100	40
Apartments (# of Units)	98	81	158	165	120	78	70	35	100	25
Saw Mill	55	259		191	150	150	160	100	100	100
Chicken Farms		80		121						
Commercial - per building										
0-1,000 s.f.	150									
1,001-3,000 s.f.	375									
0-3,000 s.f.		161	317	550		192	80	50	110	50
3,0001-6,000 s.f.	750	653	227	1,100		300	160	100	135	100
6,001-10,000 s.f.	1050	653	362	1,100		458	320	200	235	200
10,001-20,000 s.f.	1500	1297	362	1,650		616	480	300	335	300
20,001-30,000 s.f.	1800	1297		1,650		772	640	400	435	400
30,001 + s.f.	1500	1297		1,650		930	760	500	535	500

	Dacusville	Easley	Pumpkin town	Crosswell	Liberty	Pickens	Holly Springs	Central	Six Mile	Rocky Bottom
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, 2020, and ending June 30, 2021, for the amounts and purposes hereinafter mentioned. The millage levy shall not exceed that number of mills necessary to raise the sums herein appropriated.

SECTION 17. The County Administrator is authorized to declare surplus items and/or fixed assets as surplus once such items have become obsolete or exhausted their useful life, and may dispose of same in a manner deemed (in the Administrator’s discretion) to be in the best interest of the County.

APPROVED UPON THIRD READING THIS THE ____ DAY OF JUNE 2020

 Roy Costner, Chairman
 Pickens County Council

Attest:

 Meagan Bradford, Clerk to Council

EXEMPTIONS

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

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

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

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

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

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

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

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

COMPUTING REAL PROPERTY TAXES

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

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

<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 FY 2020 adopted rate)	
<u>.0644</u>	County millage rate *	<u>.0644</u>
128.80	Total Property Tax Due for Pickens County	257.60
<u>(51.10)</u>	Less County Government Sales Tax Credit (before adjustment for reassessment) x Appraised Value (.001022 x 100,000)	<u>(102.20)</u>
\$ 77.70	Tax Amount Due	\$ 155.40

* 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.

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

REVENUES

1. The County will seek to maintain a diversified and stable revenue base.
Rationale: A County dependent upon a few volatile revenue sources is frequently forced to suddenly adjust tax rates or alter expenditure levels to coincide with revenue collections. Establishment of a diversified and stable revenue base, however, serves to protect the County from short-term fluctuations in any one major revenue source.
2. The County will pursue an aggressive policy of collecting revenues.
Rationale: An aggressive policy of collecting revenues will help to ensure the County's revenue estimates are met, all taxpayers are treated fairly and consistently and delinquencies are kept to a minimum.
3. The County will aggressively pursue opportunities for Federal or State grant funding.
Rationale: An aggressive policy of pursuing opportunities for Federal or State grants provides citizens assurance that the County is striving to obtain all state and federal funds to which it is entitled--thereby reducing dependence upon local taxpayers for the support of local public services.

4. User fees and charges will be used, as opposed to general taxes, when distinct beneficiary populations or interest groups can be identified.
Rationale: User fees and charges are preferable to general taxes because user charges can provide clear demand signals, which assist in determining what services to offer, their quantity and their quality. User charges are also more equitable, since only those who use the service must pay--thereby eliminating the subsidy provided by nonusers to users, which is inherent in general tax financing.
5. User fees will be collected only if it is cost-effective and administratively feasible to do so.
Rationale: User fees are often times costly to administer. Prior to establishing user fees, the costs to establish and administer the fees will be considered in order to provide assurance that the County's collection mechanisms are being operated in an efficient manner.

EXPENDITURES

1. On-going expenditures will be limited to levels which can be supported by current revenues.
Rationale: Utilization of reserves to fund on-going expenditures will produce a balanced budget; however, this practice will eventually cause severe financial problems. Once reserve levels are depleted, the County would face elimination of on-going costs in order to balance the budget. Therefore, the funding of on-going expenditures will be limited to current revenues.
2. Minor capital projects or recurring capital projects, which primarily benefit current residents, will be financed from current revenues.
Rationale: Minor capital projects or recurring capital projects represent relatively small costs of an on-going nature, and therefore, should be financed with current revenues rather than utilizing debt financing. This policy also reflects the view that those who benefit from a capital project should pay for the project.
3. Major capital projects, which benefit future as well as current residents, will be financed with revenues as well as other financing sources (e.g. debt financing).
Rationale: This policy reflects the view that those who benefit from a capital project should pay for the project.
4. Major capital projects, which benefit future residents, will be financed with other financing sources (e.g. debt financing).
Rationale: Major capital projects represent large expenditures of a non-recurring nature, which primarily benefit future residents. Debt financing provides a means of generating sufficient funds to pay for the costs of major projects. Debt financing also enables the costs of the project to be supported by those who benefit from the project, since debt service payments will be funded through charges to future residents.
5. Construction projects and capital purchases of \$ 25,000 or more will be included in the Capital Improvement Plan (CIP); minor capital outlays of less than \$ 25,000 will be included in the regular operating budget.
Rationale: The Capital Improvement Plan (CIP) differentiates the financing of high cost long-lived physical improvements from low cost "consumable" equipment items contained in the operating budget. CIP items may be funded through debt financing or current revenues while operating budget items are annual or routine in nature and should only be financed from current revenues.

DEBT MANAGEMENT

1. The County will limit long-term debt to capital improvements which cannot be financed from current revenues.
Rationale: Incurring long-term debt serves to obligate future taxpayers. Excess reliance on long-term debt can cause debt levels to reach or exceed the government's ability to pay. Therefore, conscientious use of long-term debt will provide assurance that future residents will be able to service the debt obligations left by former residents.
2. The County will repay borrowed funds, used for capital projects, within a period not to exceed the expected useful life of the project.
Rationale: This policy reflects the view that those residents who benefit from a project should pay for the project. Adherence to this policy will also help prevent the government from over-extending itself with regard to the incurrence of future debt.
3. In accordance with State law, the County will not issue general obligation bonds for any purpose in an amount, which, with all general obligation bonds outstanding and unpaid indebtedness, will exceed 8% of the taxable value of the property therein subject to taxation, to be ascertained by the last assessment for County taxes.
Rationale: Article X, Section 14 of the Constitution of the State of South Carolina, 1895 places this restriction on counties.
4. The County will not use long-term debt for financing current operations.
Rationale: This policy reflects the view that those residents who benefit from a service should pay for the service. Utilization of long-term debt to support current operations would result in future residents supporting services provided to current residents.
5. Pickens County will adhere to a policy of full public disclosure with regard to the issuance of debt.
Rationale: Full public disclosure with regard to issuance of debt provides assurance that the incurrence of debt, for which the public is responsible, is based upon a genuine need and is consistent with underwriter's guidelines.

RESERVES

1. Reserves will be established for funds, which are not available for expenditure or are legally segregated for a specific use, in accordance with Governmental Accounting and Financial Reporting Standards (GAFR).
Rationale: The County's policy is to manage and account for its financial activity in accordance with Generally Accepted Accounting Principles (GAAP), as set forth by the Governmental Accounting Standards Board (GASB). This policy is consistent with GASB requirements.
2. The County will maintain one undesignated general fund reserve. The undesignated reserve will be used for: cash flow requirements, equipment acquisition and replacement, and to enable the County to meet unexpected expenditure demands or revenue shortfalls.

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

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

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

- One-time capital expenditures, which do not increase 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.

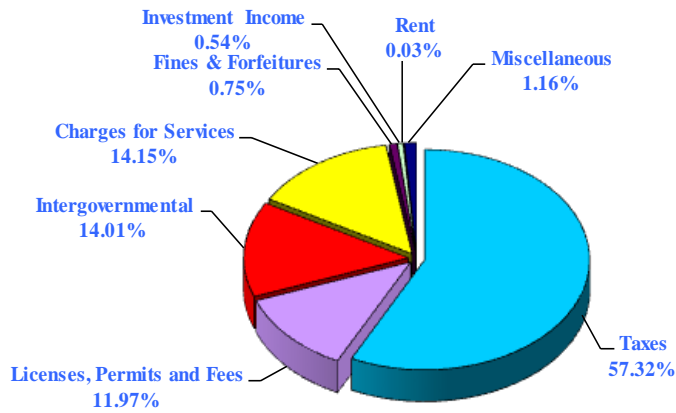
The financial policies were approved by Council on February 3rd 2003 and amended on January 14th 2017.

FINANCIAL SUMMARY

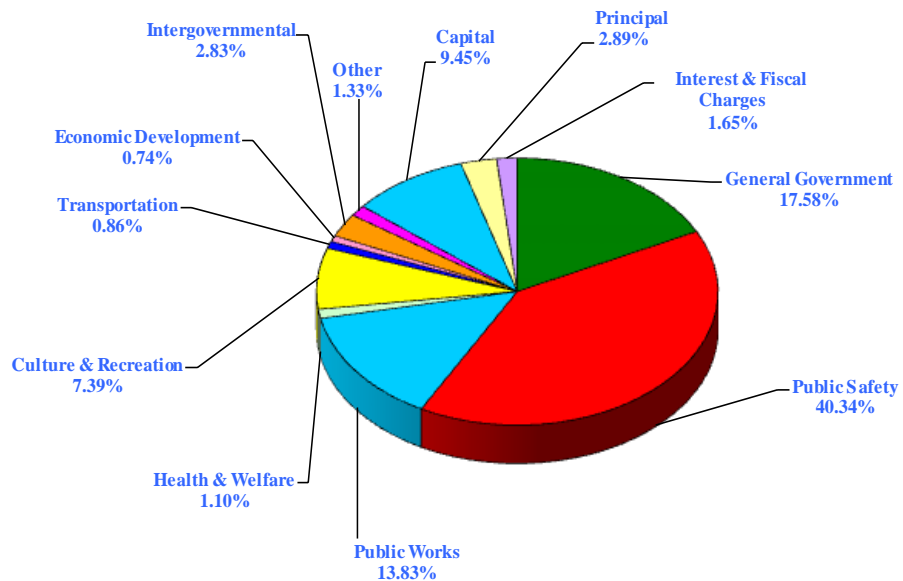
	GOVERNMENTAL FUND TYPES						TOTAL FY 2021	TOTAL FY 2020
	GENERAL FUND	DEBT SERVICE	SPECIAL REVENUES	CAPITAL PROJECTS	ENTERPRISE FUNDS			
REVENUES								
Taxes	\$ 30,599,002	\$ 2,477,735	\$ 7,019,782	\$ -	\$ -	\$ 40,096,519	\$ 38,309,179	
Licenses, Permits and Fees	991,000	281,796	7,098,978	-	-	8,371,774	8,297,749	
Intergovernmental	6,086,624	-	739,933	-	2,973,500	9,800,057	7,544,375	
Charges for Services	7,350,723	-	75,000	-	2,473,739	9,899,462	9,924,004	
Fines & Forfeitures	450,750	-	76,000	-	-	526,750	502,750	
Investment Income	377,247	-	-	-	-	377,247	550,007	
Rent	19,200	-	-	-	-	19,200	19,200	
Contributions	35,000	-	12,000	-	-	47,000	47,000	
Miscellaneous	35,000	-	779,700	-	-	814,700	39,700	
	<u>45,944,546</u>	<u>2,759,531</u>	<u>15,801,393</u>	<u>-</u>	<u>5,447,239</u>	<u>69,952,709</u>	<u>65,233,964</u>	
EXPENDITURES								
General Government	12,627,097	-	-	-	-	12,627,097	12,666,179	
Public Safety	22,691,283	-	6,281,354	-	-	28,972,637	28,417,271	
Public Works	6,535,273	-	1,322,307	-	2,075,926	9,933,506	11,202,332	
Health & Welfare	791,658	-	-	-	-	791,658	838,470	
Culture & Recreation	770,785	-	4,535,818	-	-	5,306,603	5,133,194	
Transportation	-	-	-	-	617,245	617,245	620,094	
Economic Development	-	-	533,148	-	-	533,148	523,616	
Intergovernmental	433,386	-	1,598,800	-	-	2,032,186	1,999,288	
Other	361,101	-	591,250	-	-	952,351	943,169	
Capital	2,091,103	-	1,526,397	-	3,170,000	6,787,500	4,858,775	
Debt Service								
Principal	-	1,771,629	268,148	-	38,494	2,078,271	2,092,426	
Interest & Fiscal Charges	-	1,079,154	65,449	-	38,810	1,183,413	1,214,940	
	<u>46,301,686</u>	<u>2,850,783</u>	<u>16,722,671</u>	<u>-</u>	<u>5,940,475</u>	<u>71,815,615</u>	<u>70,509,754</u>	
REVENUES OVER (UNDER) EXPENDITURES	(357,140)	(91,252)	(921,278)	-	(493,236)	(1,862,906)	(5,275,790)	
OTHER FINANCING SOURCES (USES)								
Transfer In (Out)	(1,156,928)	177,783	828,289	-	150,856	-	-	
Sale of Fixed Assets	25,000	-	-	-	-	25,000	25,000	
Proceeds from Capital Lease	-	-	-	-	-	-	1,350,000	
Fund Balance/Equity	1,489,068	(86,531)	(177,011)	-	342,380	1,567,906	3,900,790	
	<u>357,140</u>	<u>91,252</u>	<u>921,278</u>	<u>-</u>	<u>493,236</u>	<u>1,862,906</u>	<u>5,275,790</u>	
REVENUES & OTHER SOURCES OVER EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Beginning Fund Balance:	<u>27,416,999</u>	<u>1,966,911</u>	<u>10,294,116</u>	<u>-</u>	<u>30,249,066</u>	<u>69,927,092</u>		
Ending Fund Balance, June 30	<u>\$ 25,927,931</u>	<u>\$ 2,053,442</u>	<u>\$ 10,471,127</u>	<u>\$ -</u>	<u>\$ 29,906,686</u>	<u>\$ 68,359,186</u>		

SUMMARY OF ALL FUNDS

REVENUES BY SOURCE



EXPENDITURES BY FUNCTION



DEPARTMENT	FY 2021 BUDGET
GENERAL GOVERNMENT	
Register of Deeds	
Copier	\$ 5,710
Administrator	
Copier	5,098
Building Maintenance	
Zero Turn Mower	5,333
Zero Turn Mower	5,333
Zero Turn Mower	5,333
Truck (1126)	51,000
Van (114)	41,000
Assessor	
Copier	6,386
Registration & Elections	
Copier	5,710
Information Systems	
Servers for call manager (2)	16,604
Servers for ERP Software	28,586
Card Access System	15,286
Upgrade Exchange Server	71,842
Vehicle Maintenance	
Tire Changer Machine (1048)	5,700
Service Truck Crane	12,200
	\$ 281,121
PUBLIC SAFETY	
Sheriff	
Patrol SUV (1175)	46,314
Patrol SUV (1330)	46,314
Patrol SUV (1361)	46,314
Patrol SUV (1364)	46,314
Patrol SUV (1383)	46,314
Patrol SUV (1615)	34,953
Truck (1368)	41,000
Truck (1395)	41,000
Detective SUV (1358)	34,103
Emergency Management	
Generator Quick Connect Kit	23,000
Emergency Medical Services	
Ambulance (M28)	150,500
Ambulance (M29)	150,500
Stryker Power-Pro XT Stretcher (1215)	19,870
Stryker Power-Pro XT Stretcher (1216)	19,870
Zoll X-Series Monitor (1356)	35,704
Zoll X-Series Monitor (1357)	35,704
Liberty Fire District	
Scott SCBA Air Packs (4)	34,240

PUBLIC SAFETY, continued

Crosswell Fire District		
Scott SCBA Air Packs (5)	\$	32,500
Vineyards Fire District		
Service Truck (1104)		270,000
Extrication Tools		34,360
Holly Springs Fire District		
Land to expand current station		25,000
Six Mile Fire District		
Fire Engine/ Rescue Pumper (1659)		575,000
Dacusville Fire District		
Generator		30,000
Fire Engine (1553)		200,000
Scott SCBA Air Packs (6)		52,170
	\$	2,071,044

PUBLIC WORKS

Roads & Bridges		
Brush Cutter Attachment		30,576
Compact Tractor (459)		19,600
Mowing Tractor (1237)		123,200
Solar Message Board		19,600
Loader (672)		263,200
Truck (917)		42,000
Rocky Bottom Road Culverts		88,536
Siver Creek Arch Culvert		147,907
Public Service Commission		
Truck (1117)		30,000
Automatic Sampler (2)		10,000
Solid Waste		
Compactor Unit		21,008
Roll Off Truck (984)		231,012
Roll Off Truck (969)		231,012
	\$	1,257,651

CULTURE & RECREATION

Library		
Copier (1263)		12,495
Copier (1309)		8,419
Copier (1264)		7,885
Copier (1308)		7,885
Mile Creek Park		
Utility Vehicle		11,000
	\$	47,684

TRANSPORTATION

Airport		
CrossField Ramp		3,130,000
	\$	3,130,000

TOTAL CAPITAL EQUIPMENT	\$	6,787,500
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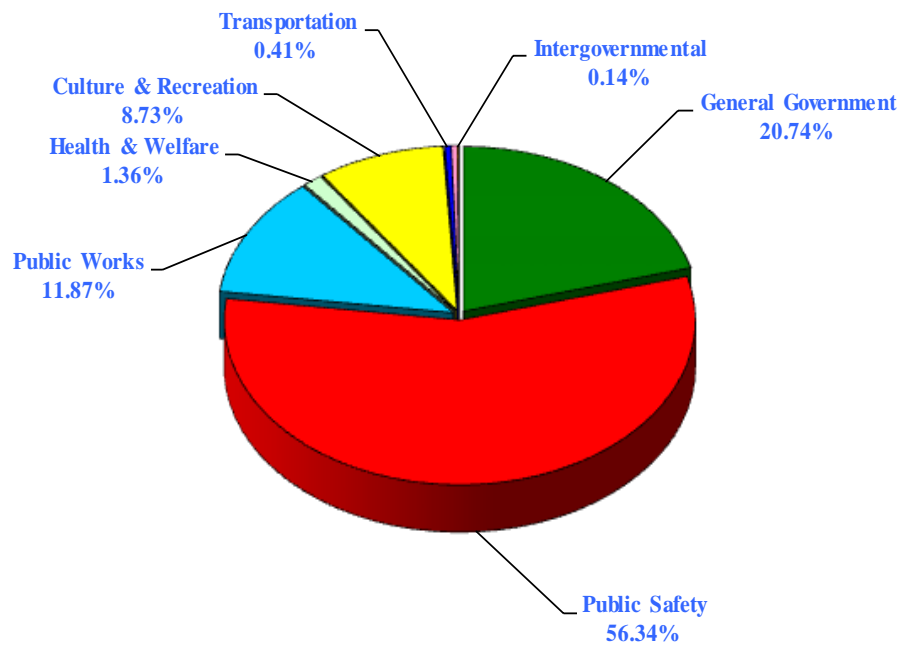
AUTHORIZED POSITIONS BY FUNCTION

DEPARTMENT	FY 2017 BUDGET	FY 2018 BUDGET	FY 2019 BUDGET	FY 2020 BUDGET	FY 2021 BUDGET	20/21 +/-
GENERAL GOVERNMENT						
Council	7	7	7	7	7	-
Attorney	1	1	1	1	0	(1)
Solicitor	12	12	13	13	13	-
Public Defender	3	3	4	4	0	(4)
Probate Court	6	6	6	6	6	-
Register of Deeds	4	4	4	4	4	-
Clerk of Court	23	23	23	23	23	-
Administrator	3	3	3	2	3	1
Purchasing	2	2	2	1	1	-
Finance	6	6	6	6	6	-
Building Maintenance	22	21	20	20	20	-
Human Resources	2	2	2	2	2	-
Delinquent Tax	3	3	2	2	2	-
Risk Manager	1	1	1	1	1	-
Treasurer	6	6	6	6	6	-
Auditor	6	6	6	6	6	-
Tax Assessor	13	13	13	13	13	-
GIS Mapping	4	4	4	4	4	-
Registration & Elections	2	3	3	3	3	-
Planning	2	2	2	2	2	-
Information Systems	6	6	6	6	6	-
Magistrate Court	9	9	9	9	9	-
Public Relations	-	-	-	1	1	-
Vehicle Maintenance	11	10	10	10	10	-
	154	153	153	152	148	(4)
PUBLIC SAFETY						
Building Codes	6	6	6	6	7	1
E-911	4	4	4	4	3	(1)
Sheriff's Office	150	164	180	195	195	-
Victim Advocate	2	2	2	2	2	-
Emergency Management	3	3	3	3	3	-
Coroner	2	2	3	3	3	-
Prison	14	14	14	-	-	-
Emergency Medical Services	102	102	102	102	102	-
Fire Department	1	-	-	-	-	-
Vineyards Fire District	17	17	17	17	17	-
Dacusville Fire District	6	6	6	6	6	-
Springs Fire District	4	5	5	7	7	-
Crosswell Fire District	14	14	14	14	14	-
Six Mile Fire District	4	4	4	4	4	-

AUTHORIZED POSITIONS BY FUNCTION

DEPARTMENT	FY 2017 BUDGET	FY 2018 BUDGET	FY 2019 BUDGET	FY 2020 BUDGET	FY 2021 BUDGET	20/21 +/-
PUBLIC SAFETY, continued						
Pickens Fire District	16	16	16	17	17	-
Liberty Fire District	-	16	16	16	16	-
Shady Grove Fire Department	13	13	13	13	13	-
Pumpkintown Fire District	1	4	4	4	4	-
	359	392	409	413	413	-
PUBLIC WORKS						
Roads & Bridges	28	27	27	27	28	1
Engineering	1	1	1	1	1	-
Solid Waste	53	52	52	52	52	-
Public Service Commission	7	7	7	7	7	-
	89	87	87	87	88	1
HEALTH & WELFARE						
Storm Water	3	3	3	3	2	(1)
Animal Shelter	7	3	3	4	4	-
Veterans Affairs	3	3	3	3	3	-
	13	9	9	10	9	(1)
CULTURE & RECREATION						
Museum	3	3	2	1	1	-
Hagood Mill	2	2	2	-	-	-
Tourism	2	1	1	2	2	-
Mile Creek Park	4	4	3	4	5	1
Dacusville Recreation	1	1	-	-	-	-
Library	58	57	57	57	57	-
	70	68	65	64	65	1
TRANSPORTATION						
Airport	3	3	3	3	3	-
	3	3	3	3	3	-
ECONOMIC DEVELOPMENT						
Pickens Alliance	3	3	3	3	3	-
	3	3	3	3	3	-
INTERGOVERNMENTAL						
Legislative Delegation	1	1	1	1	1	-
	1	1	1	1	1	-
TOTAL EMPLOYEES	692	716	730	733	730	(3)

POSITIONS BY FUNCTION

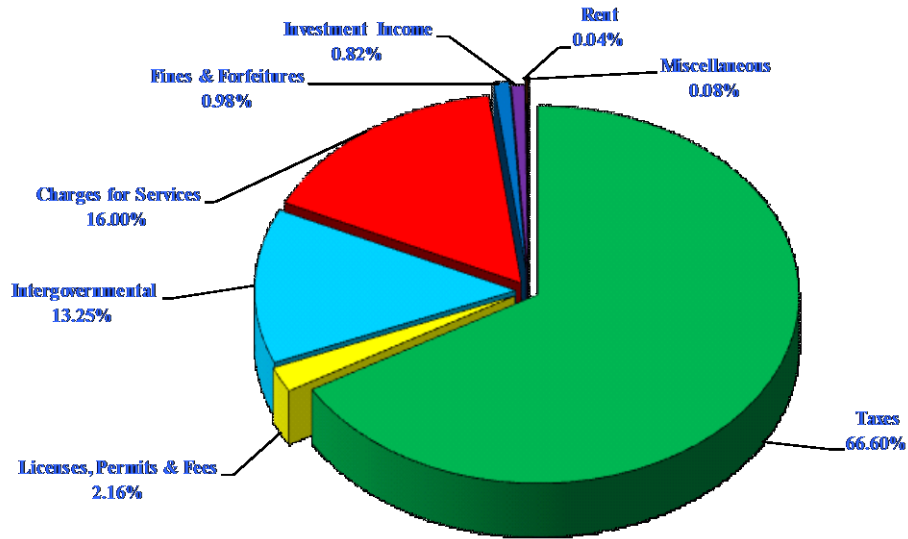


FUNCTION	FY 2017 BUDGET	FY 2018 BUDGET	FY 2019 BUDGET	FY 2020 BUDGET	FY 2021 BUDGET	20/21 +/-
General Government	154	153	153	152	148	(4)
Public Safety	359	392	409	413	413	-
Public Works	89	87	87	87	88	1
Health & Welfare	13	9	9	10	9	(1)
Culture & Recreation	70	68	65	64	65	1
Transportation	3	3	3	3	3	-
Economic Development	3	3	3	3	3	-
Intergovernmental	1	1	1	1	1	-
	692	716	730	733	730	(3)

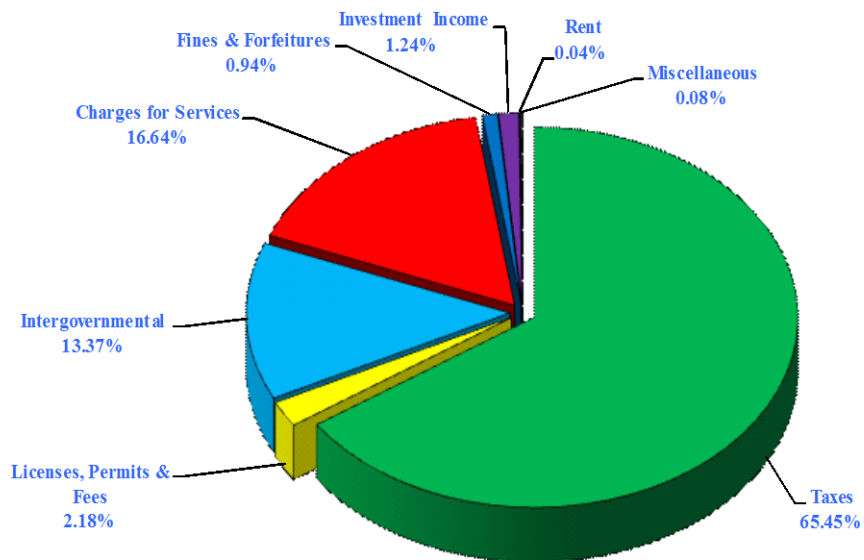
GENERAL FUND	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 BUDGET
REVENUES				
Taxes	\$ 27,016,827	\$ 29,532,596	\$ 29,079,246	\$ 30,599,002
Licenses, Permits & Fees	956,571	1,008,126	968,500	991,000
Intergovernmental	5,513,034	5,784,774	5,939,004	6,086,624
Charges for Services	8,094,702	7,744,239	7,391,270	7,350,723
Fines & Forfeitures	442,220	460,218	415,750	450,750
Investment Income	556,699	886,289	549,007	377,247
Rent	19,600	19,200	19,200	19,200
Contributions	35,993	41,296	35,000	35,000
Miscellaneous	381,463	602,823	35,000	35,000
	<u>43,017,109</u>	<u>46,079,561</u>	<u>44,431,977</u>	<u>45,944,546</u>
EXPENDITURES				
General Government	11,945,111	12,477,575	12,666,179	12,627,097
Public Safety	19,983,975	20,580,027	21,780,199	22,691,283
Public Works	5,477,247	5,348,163	7,965,324	6,535,273
Health & Welfare	676,765	780,941	838,470	791,658
Culture & Recreation	588,982	663,142	646,475	770,785
Economic Development	1,254,619	59,529	-	-
Intergovernmental	453,183	450,394	419,388	433,386
Other	322,385	316,121	351,919	361,101
Capital Outlay	2,121,797	1,478,871	2,137,275	2,091,103
	<u>42,824,064</u>	<u>42,154,763</u>	<u>46,805,229</u>	<u>46,301,686</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>193,045</u>	<u>3,924,798</u>	<u>(2,373,252)</u>	<u>(357,140)</u>
OTHER FINANCING SOURCES (USES)				
Transfer In (Out)	(5,246,567)	(900,131)	(956,284)	(1,156,928)
Sale of Fixed Assets	74,592	74,620	25,000	25,000
Proceeds of Bond Issuance	1,500,000	-	-	-
Budgeted Fund Balance	-	-	3,304,536	1,489,068
	<u>(3,671,975)</u>	<u>(825,511)</u>	<u>2,373,252</u>	<u>357,140</u>
REVENUES & OTHER FINANCING OVER (UNDER) EXPENDITURES	<u>\$ (3,478,930)</u>	<u>\$ 3,099,287</u>	<u>\$ -</u>	<u>\$ -</u>
Beginning Fund Balance	\$ 31,101,179	\$ 27,622,249	\$ 30,721,535	\$ 27,416,999
Ending Fund Balance, June 30	\$ 27,622,249	\$ 30,721,535	\$ 27,416,999	\$ 25,927,931

"WHERE THE MONEY COMES FROM"

FISCAL YEAR 2021



FISCAL YEAR 2020

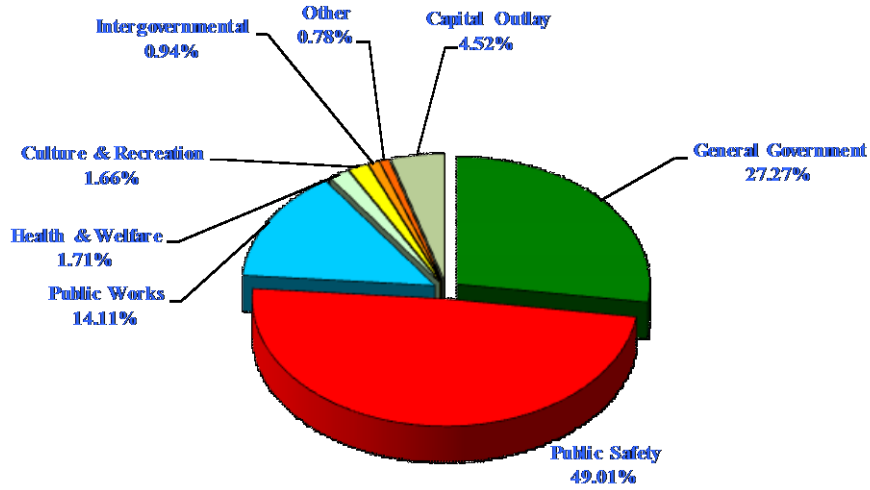


SOURCE OF REVENUE	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 BUDGET	% CHANGE 20-21
TAXES					
Taxes	\$ 26,657,924	\$ 29,124,051	\$ 28,705,306	\$ 30,190,457	5.2%
Merchant Inventory	123,940	123,940	123,940	123,940	0.0%
F.I.L.O.T./ Motor Carrier	234,963	284,605	250,000	284,605	13.8%
	27,016,827	29,532,596	29,079,246	30,599,002	5.2%
LICENSES, PERMITS & FEES					
Septic Tank Fees	4,085	3,248	3,500	3,500	0.0%
Building Permits	492,776	510,461	493,000	493,000	0.0%
Mobile Home Licenses	26,523	35,091	27,000	32,500	20.4%
Coroner Fees	-	11,535	10,000	12,000	20.0%
Cable TV Franchise	433,187	447,791	435,000	450,000	3.4%
	956,571	1,008,126	968,500	991,000	2.3%
INTERGOVERNMENTAL					
State Aid to Subdivision	4,545,604	4,589,777	4,778,193	5,052,440	5.7%
School Resource Officers	416,000	536,000	536,000	536,000	0.0%
Tax Discount	879	819	700	700	0.0%
State Comptroller General	7,875	7,875	7,875	7,875	0.0%
State Election Commission	10,500	11,124	10,500	10,500	0.0%
Election Reimbursement	95,805	65,672	228,740	81,910	-64.2%
Pollution Control Rebate	18,450	5,916	7,500	7,500	0.0%
Litter Control Agreement	17,895	21,116	17,500	17,500	0.0%
Veterans Affairs	5,370	5,371	4,948	4,948	0.0%
Federal Financial Assistance	21,834	53,791	35,000	26,000	-25.7%
Sheriff Reimbursement	56,857	21,218	20,000	20,000	0.0%
Grants - Other	79,898	216,050	25,015	25,015	0.0%
Solicitors Reimbursement	236,067	250,045	267,033	296,236	10.9%
	5,513,034	5,784,774	5,939,004	6,086,624	2.5%
CHARGES FOR SERVICES					
Delinquent Collection Cost	208,945	199,985	200,000	80,000	-60.0%
Planning Sales	8,388	6,896	7,400	7,400	0.0%
Youth Court	152	-	250	-	-100.0%
Register of Deeds Fees	942,735	1,087,404	900,000	975,000	8.3%
Judge of Probate Fees	204,416	227,326	200,000	200,000	0.0%
Marriage Ceremony Fees	4,600	3,975	4,500	4,500	0.0%
Special Assessments	17	-	-	-	0.0%
Family Court Fees	247,546	243,249	240,000	240,000	0.0%
Worthless Check	1,984	1,173	1,800	1,000	-44.4%
Sheriff Fees	11,183	13,241	12,000	12,000	0.0%
Extra Duty Reimbursement	59,246	62,983	66,205	40,000	-39.6%
E.M.S. Fees	4,286,280	3,742,180	3,700,000	3,750,000	1.4%
Landfill User Fees	938,668	1,112,595	1,002,000	1,005,000	0.3%

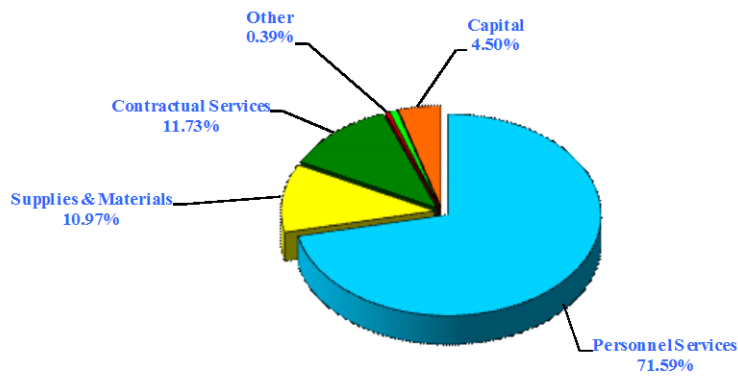
SOURCE OF REVENUE	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 BUDGET	% CHANGE 20-21
CHARGES FOR SERVICES, continued					
Sale of Recyclables	\$ 544,022	\$ 378,847	\$ 400,000	\$ 300,000	-25.0%
Vehicle Maintenance Service	6,498	3,225	5,500	1,250	-77.3%
Storm Water	90,761	110,558	85,000	165,000	94.1%
Commerce Park	53,871	62,783	57,825	62,783	8.6%
Sales at Performing Art Center	9,681	-	-	-	0.0%
Mile Creek Park	343,419	347,612	365,320	365,320	0.0%
Animal Control	1,585	16,412	15,000	15,000	0.0%
Data Processing Fees	119,493	117,089	119,470	119,470	0.0%
Sale of Materials & Supplies	3,687	1,931	4,000	2,000	-50.0%
Housing of Prisoners	7,525	4,775	5,000	5,000	0.0%
	8,094,702	7,744,239	7,391,270	7,350,723	-0.5%
FINES & FORFEITURES					
Magistrate Fines	307,929	339,737	310,000	325,000	4.8%
Clerk of Court Fines	132,962	119,842	105,000	125,000	19.0%
Restitution	1,329	639	750	750	0.0%
	442,220	460,218	415,750	450,750	8.4%
INVESTMENT INCOME					
Interest on Investments	506,816	841,595	510,282	343,520	-32.7%
Interest on Fire Loans	49,883	44,694	38,725	33,727	-12.9%
	556,699	886,289	549,007	377,247	-31.3%
RENT					
Rent from Property	19,600	19,200	19,200	19,200	0.0%
	19,600	19,200	19,200	19,200	0.0%
CONTRIBUTIONS					
E.M.S. Donations	-	1,000	-	-	0.0%
Donations	35,993	40,296	35,000	35,000	0.0%
	35,993	41,296	35,000	35,000	0.0%
MISCELLANEOUS					
Returned Check Fee	660	900	800	800	0.0%
Other Revenue	354,173	80,922	20,000	20,000	0.0%
Pay Phone Commission	14,042	12,535	12,000	12,000	0.0%
Vending Machine Commission	1,187	1,162	1,200	1,200	0.0%
Insurance Reimbursement	10,142	10,349	-	-	0.0%
F.O.I.A. Request	1,259	891	1,000	1,000	0.0%
Escheatment	-	496,064	-	-	
	381,463	602,823	35,000	35,000	0.0%
TOTAL GENERAL FUND	\$ 43,017,109	\$ 46,079,561	\$ 44,431,977	\$ 45,944,546	3.4%

"WHERE THE MONEY GOES"

EXPENDITURES BY FUNCTION



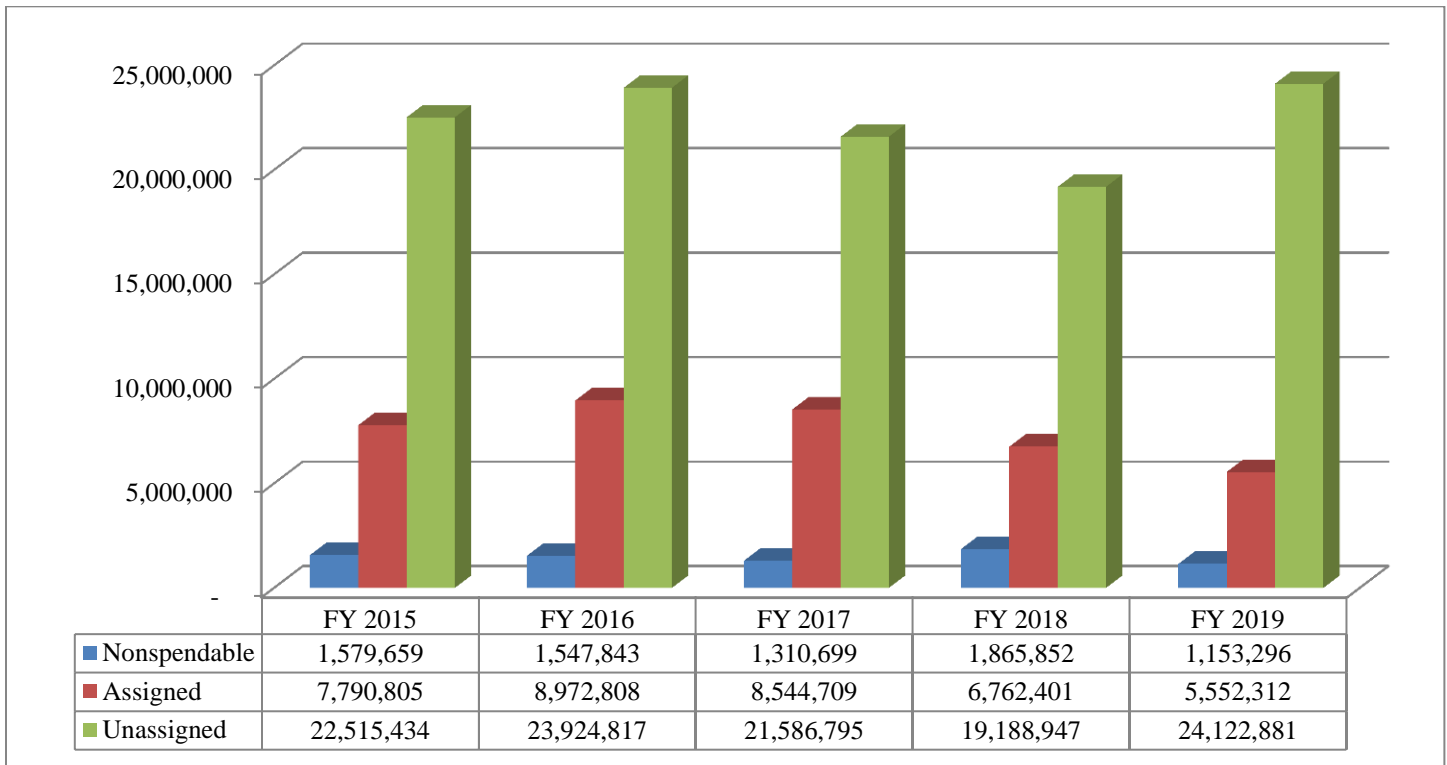
EXPENDITURES BY CATEGORY



DEPARTMENT	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 BUDGET	% CHANGE 20-21
GENERAL GOVERNMENT					
Council	\$ 253,600	\$ 242,035	\$ 254,507	\$ 264,827	4.1%
Attorney	371,171	295,258	208,142	50,000	-76.0%
State Solicitor	981,694	1,010,665	1,031,435	1,107,820	7.4%
Public Defender	204,098	275,309	294,343	294,350	0.0%
Probate Court	365,361	380,975	390,066	404,224	3.6%
Register of Deeds	282,685	271,450	335,537	317,154	-5.5%
Clerk of Court	773,330	764,442	785,930	788,953	0.4%
Administrator	325,608	310,525	266,271	338,693	27.2%
Purchasing	79,087	76,866	75,868	77,860	2.6%
Finance	547,957	561,689	582,331	597,531	2.6%
Building Maintenance	2,125,922	2,570,351	2,271,795	2,173,492	-4.3%
Human Resources	198,322	238,104	233,525	238,320	2.1%
Delinquent Tax	351,764	245,596	261,766	212,305	-18.9%
Risk Manager	92,310	91,131	89,591	92,060	2.8%
Circuit Judge *	318	685	750	750	0.0%
Treasurer	495,417	500,418	514,675	527,119	2.4%
Auditor	396,682	393,593	414,826	428,509	3.3%
Tax Assessor	820,094	938,229	981,964	1,010,215	2.9%
Board of Appeals *	800	400	3,000	2,500	-16.7%
GIS Mapping	378,636	387,389	410,114	404,793	-1.3%
Registration & Elections	325,206	320,698	489,911	393,920	-19.6%
Planning Commission	221,650	236,645	231,776	238,322	2.8%
Information Systems	964,894	923,346	1,006,550	1,080,334	7.3%
Magistrate Court	689,189	745,847	752,622	761,913	1.2%
Vehicle Maintenance	684,606	686,617	703,561	743,254	5.6%
Public Relations	14,710	9,312	75,323	77,879	3.4%
	11,945,111	12,477,575	12,666,179	12,627,097	-0.3%
PUBLIC SAFETY					
Building Codes	416,580	383,035	390,450	488,011	25.0%
Sheriff's Office	11,724,706	12,342,991	14,594,027	15,364,286	5.3%
Emergency Management	438,992	363,901	360,243	358,944	-0.4%
Coroner	303,142	288,589	331,400	321,784	-2.9%
Prison	1,203,384	1,199,884	-	-	
Emergency Medical Services	5,894,463	5,998,468	6,101,039	6,155,318	0.9%
Fire Department	2,708	3,159	3,040	2,940	-3.3%
	19,983,975	20,580,027	21,780,199	22,691,283	4.2%
PUBLIC WORKS					
Roads & Bridges	2,092,208	2,044,895	2,174,618	2,401,576	10.4%
Engineering	103,769	118,051	120,881	86,964	-28.1%
Solid Waste	3,281,270	3,185,217	5,669,825	4,046,733	-28.6%
	5,477,247	5,348,163	7,965,324	6,535,273	-18.0%

DEPARTMENT	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 BUDGET	% CHANGE 20-21
HEALTH & WELFARE					
Storm Water	\$ 266,013	\$ 269,038	\$ 272,101	\$ 195,646	-28.1%
Health Department *	20,335	18,851	25,319	23,979	-5.3%
Animal Shelter	242,876	316,111	397,382	406,838	2.4%
Veterans Affairs	147,541	146,941	143,668	165,195	15.0%
Water Authority	-	30,000	-	-	0.0%
	676,765	780,941	838,470	791,658	-5.6%
CULTURE & RECREATION					
Museum	117,880	146,047	89,582	87,735	-2.1%
Hagood Mill	102,193	90,712	104,000	104,000	0.0%
Tourism	45,389	87,200	56,420	61,525	0.0%
Performing Art Center	-	-	-	15,300	0.0%
Mile Creek Park	323,520	339,183	396,473	502,225	26.7%
	588,982	663,142	646,475	770,785	19.2%
ECONOMIC DEVELOPMENT					
Economic Development	1,254,619	59,529	-	-	-
	1,254,619	59,529	-	-	-
INTERGOVERNMENTAL					
Legislative Delegation	22,181	21,291	23,031	23,868	3.6%
Social Services *	52,137	52,003	56,796	54,906	-3.3%
Medical Indigent *	193,946	192,986	200,000	195,000	-2.5%
Appalachian COG *	56,285	61,631	61,631	61,631	0.0%
Clemson Extension *	74,440	74,336	74,930	75,030	0.1%
Soil & Water Conservation *	54,194	48,147	3,000	22,951	665.0%
	453,183	450,394	419,388	433,386	3.3%
OTHER					
Contingency *	77,613	17,130	63,203	50,000	-20.9%
Workers Compensation	-	-	-	35,000	
South Carolina Association Dues *	19,025	19,025	19,025	19,025	0.0%
Bank Charges	25,681	26,457	27,000	22,000	-18.5%
Fringe Benefits *	-	-	5,000	5,000	0.0%
Retiree Health Insurance	200,066	253,509	237,691	230,076	-3.2%
	322,385	316,121	351,919	361,101	2.6%
CAPITAL					
Departmental Capital	2,121,797	1,478,871	2,137,275	2,091,103	-2.2%
	2,121,797	1,478,871	2,137,275	2,091,103	-2.2%

General Fund – Fund Balance Past 5 Years



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

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

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

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

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

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

Unassigned – All amounts not included in other spendable classifications.

Council

Mission

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

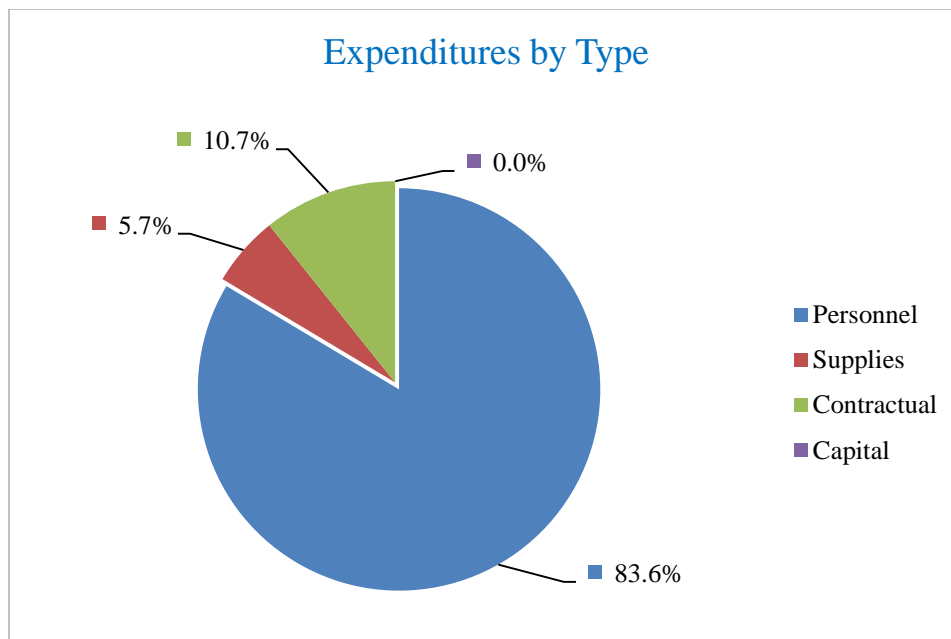
FY 2021 Budget Highlights

No significant changes for the FY 2021 budget.

Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 18-19 ACTUAL	FY 19-20 ADOPTED	FY 20-21 RECOMMEND	DOLLAR CHANGE
PERSONNEL	\$ 195,557	\$ 210,300	\$ 221,354	\$ 11,054
SUPPLIES	18,576	16,029	15,029	(1,000)
CONTRACTUAL	27,902	28,178	28,444	266
CAPITAL	-	-	-	-
Sub Total	\$ 242,035	\$ 254,507	\$ 264,827	\$ 10,320

DESCRIPTION	FY 18-19 BUDGET	FY 19-20 BUDGET	FY 20-21 RECOMMEND	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.

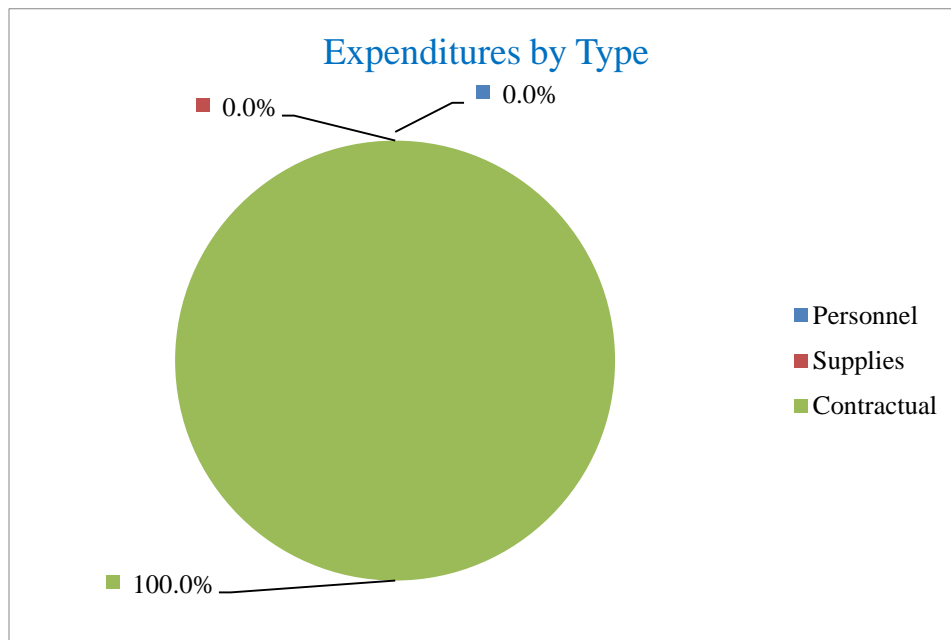
FY 2021 Budget Highlights

The budget includes the elimination of a full time Attorney and includes funds to hire an outside attorney on an contractual basis.

Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 20-21 RECOMMEND	DOLLAR CHANGE
PERSONNEL	\$ 150,845	\$ 151,080	\$ -	\$ (151,080)
SUPPLIES	1,390	1,800	-	(1,800)
CONTRACTUAL	143,023	55,262	50,000	(5,262)
Sub Total	\$ 295,258	\$ 208,142	\$ 50,000	\$ (158,142)

DESCRIPTION	FY 18-19 BUDGET	FY 19-20 BUDGET	FY 20-21 RECOMMEND	COUNT CHANGE
FULL TIME	1	1	0	(1)
PART TIME	0	0	0	0
Sub Total	1	1	0	(1)



State Solicitor

Mission

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

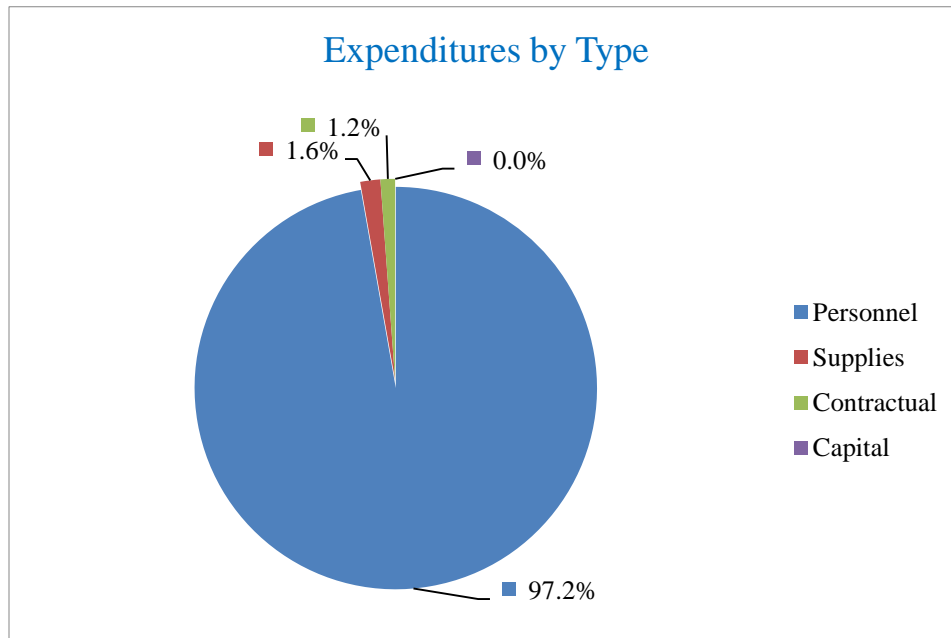
FY 2021 Budget Highlights

No significant changes for the FY 2021 budget.

Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 20-21 RECOMMEND	DOLLAR CHANGE
PERSONNEL	\$ 981,466	\$ 1,001,272	\$ 1,077,026	\$ 75,754
SUPPLIES	17,313	17,975	17,875	(100)
CONTRACTUAL	11,886	12,188	12,919	731
CAPITAL	-	-	-	-
Sub Total	\$ 1,010,665	\$ 1,031,435	\$ 1,107,820	\$ 76,385

DESCRIPTION	FY 18-19 BUDGET	FY 19-20 BUDGET	FY 20-21 RECOMMEND	COUNT CHANGE
FULL TIME	12	13	13	0
PART TIME	0	0	0	0
Sub Total	12	13	13	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.

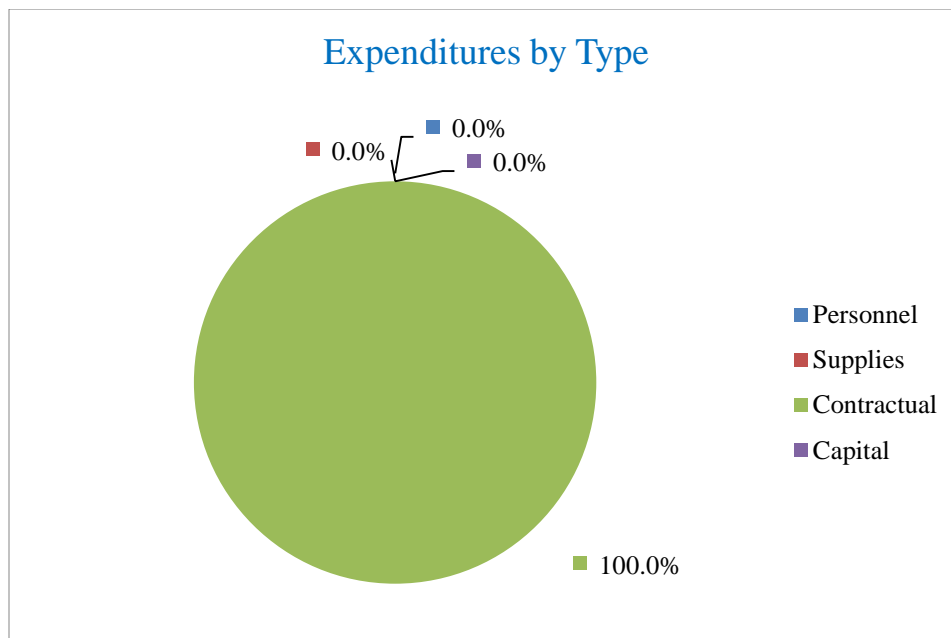
FY 2021 Budget Highlights

The budget includes merging all Pickens County Public Defender employees with the Greenville County staff and remitting 1/12 of the budget to the Public Defender’s Office on a monthly basis. This will create more efficiency for Pickens County and the Public Defender’s Office.

Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 20-21 RECOMMEND	DOLLAR CHANGE
PERSONNEL	\$ 247,257	\$ 264,525	\$ -	\$ (264,525)
SUPPLIES	5,041	6,800	-	(6,800)
CONTRACTUAL	23,011	23,018	294,350	271,332
CAPITAL	-	-	-	-
Sub Total	\$ 275,309	\$ 294,343	\$ 294,350	\$ 7

DESCRIPTION	FY 18-19 BUDGET	FY 19-20 BUDGET	FY 20-21 RECOMMEND	COUNT CHANGE
FULL TIME	3	4	0	(4)
PART TIME	0	0	0	0
Sub Total	3	4	0	(4)



Probate Court

Mission

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

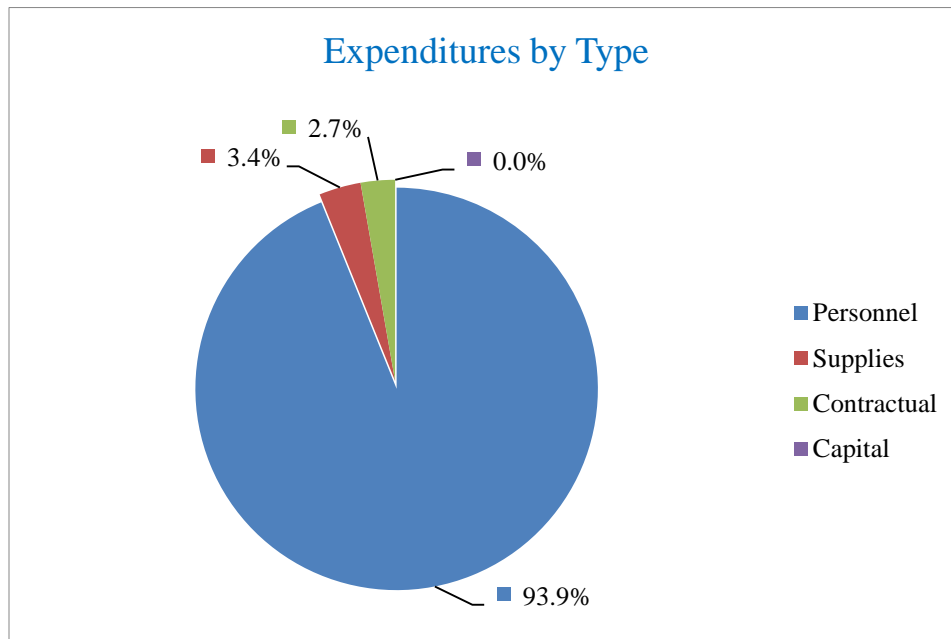
FY 2021 Budget Highlights

The budget includes funding for the replacement of a copier for the office.

Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 20-21 RECOMMEND	DOLLAR CHANGE
PERSONNEL	\$ 357,662	\$ 369,272	\$ 379,501	\$ 10,229
SUPPLIES	12,726	10,119	13,609	3,490
CONTRACTUAL	10,587	10,675	11,114	439
CAPITAL	-	8,492	-	(8,492)
Sub Total	\$ 380,975	\$ 398,558	\$ 404,224	\$ 5,666

DESCRIPTION	FY 18-19 BUDGET	FY 19-20 BUDGET	FY 20-21 RECOMMEND	COUNT CHANGE
FULL TIME	5	5	5	0
PART TIME	1	1	1	0
Sub Total	6	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.

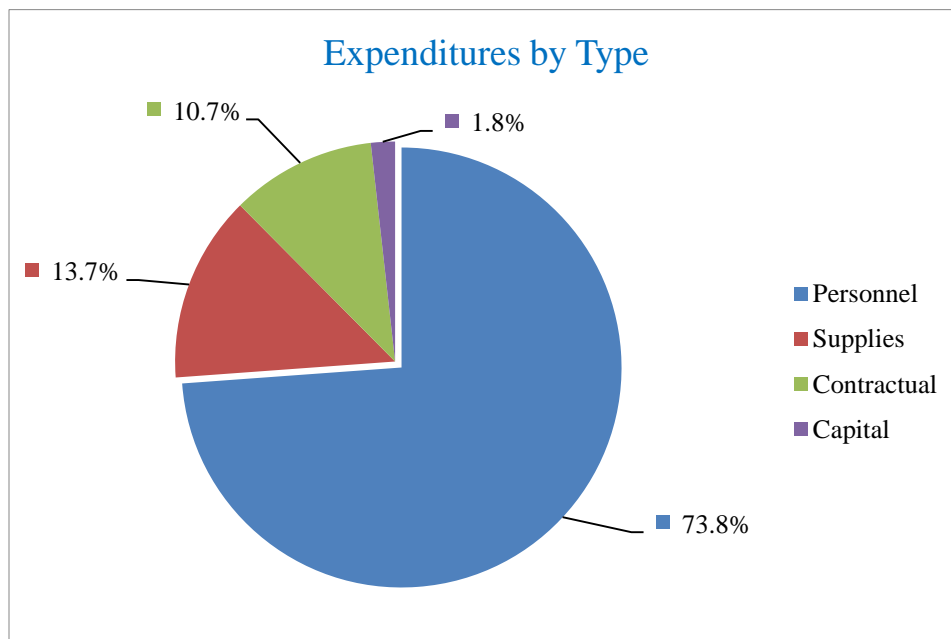
FY 2021 Budget Highlights

The budget includes funds for replacement of a copier and servers for the office. The current software has reached its end of life and will no longer be supported by the current software vendor.

Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 20-21 RECOMMEND	DOLLAR CHANGE
PERSONNEL	\$ 229,287	\$ 231,247	\$ 238,409	\$ 7,162
SUPPLIES	2,925	70,160	44,291	(25,869)
CONTRACTUAL	39,238	34,130	34,454	324
CAPITAL	-	-	5,710	5,710
Sub Total	\$ 271,450	\$ 335,537	\$ 322,864	\$ (12,673)

DESCRIPTION	FY 18-19 BUDGET	FY 19-20 BUDGET	FY 20-21 RECOMMEND	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.

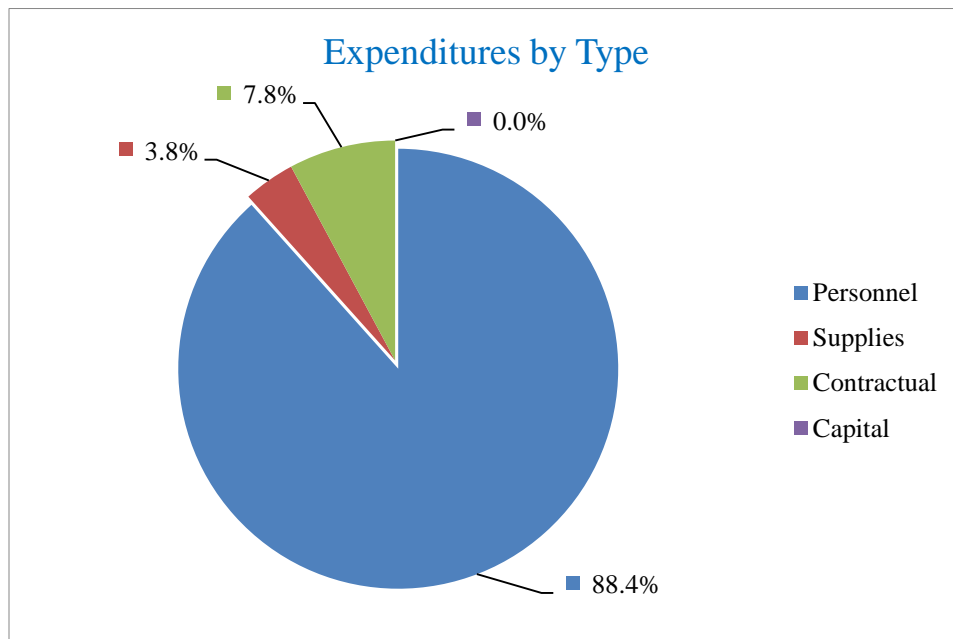
FY 2021 Budget Highlights

The budget includes funds for the replacement of audio/visual equipment in all courtrooms. Funds have been eliminated for the maintenance contract with the prior software vendor for Family Court. The State of South Carolina recently implemented new software for all 46 counties in South Carolina.

Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 20-21 RECOMMEND	DOLLAR CHANGE
PERSONNEL	\$ 671,814	\$ 687,433	\$ 697,240	\$ 9,807
SUPPLIES	24,078	27,200	29,880	2,680
CONTRACTUAL	68,550	71,297	61,833	(9,464)
CAPITAL	-	-	-	-
Sub Total	\$ 764,442	\$ 785,930	\$ 788,953	\$ 3,023

DESCRIPTION	FY 18-19 BUDGET	FY 19-20 BUDGET	FY 20-21 RECOMMEND	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.

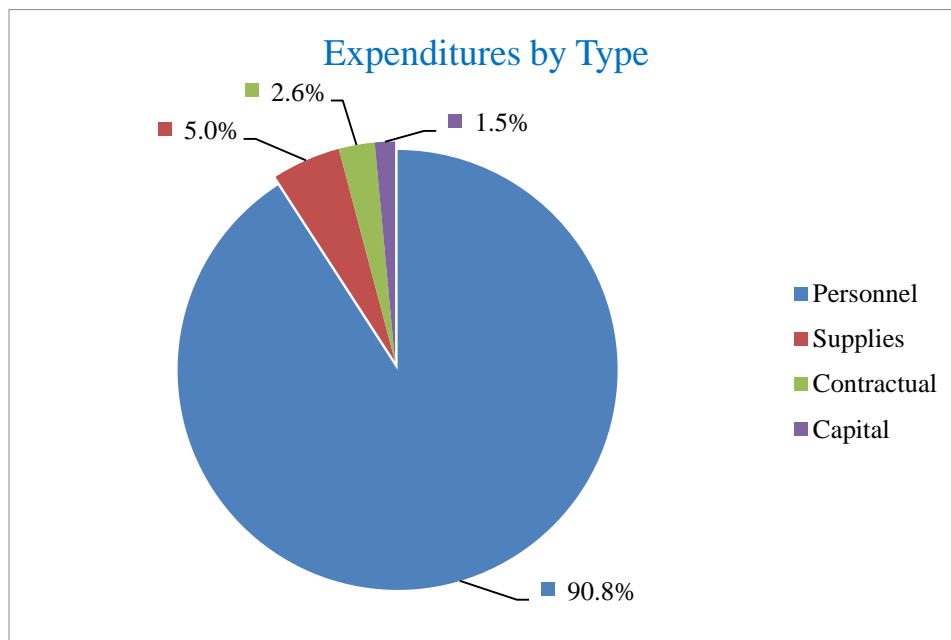
FY 2021 Budget Highlights

The budget includes the replacement of a copier for the office and the creation of an Executive Assistant to the Administrator.

Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 20-21 RECOMMEND	DOLLAR CHANGE
PERSONNEL	\$ 291,419	\$ 250,553	\$ 312,330	\$ 61,777
SUPPLIES	3,992	7,230	17,292	10,062
CONTRACTUAL	15,114	8,488	9,071	583
CAPITAL	-	-	5,098	5,098
Sub Total	\$ 310,525	\$ 266,271	\$ 343,791	\$ 77,520

DESCRIPTION	FY 18-19 BUDGET	FY 19-20 BUDGET	FY 20-21 RECOMMEND	COUNT CHANGE
FULL TIME	3	2	3	1
PART TIME	0	0	0	0
Sub Total	3	2	3	1



Purchasing

Mission

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

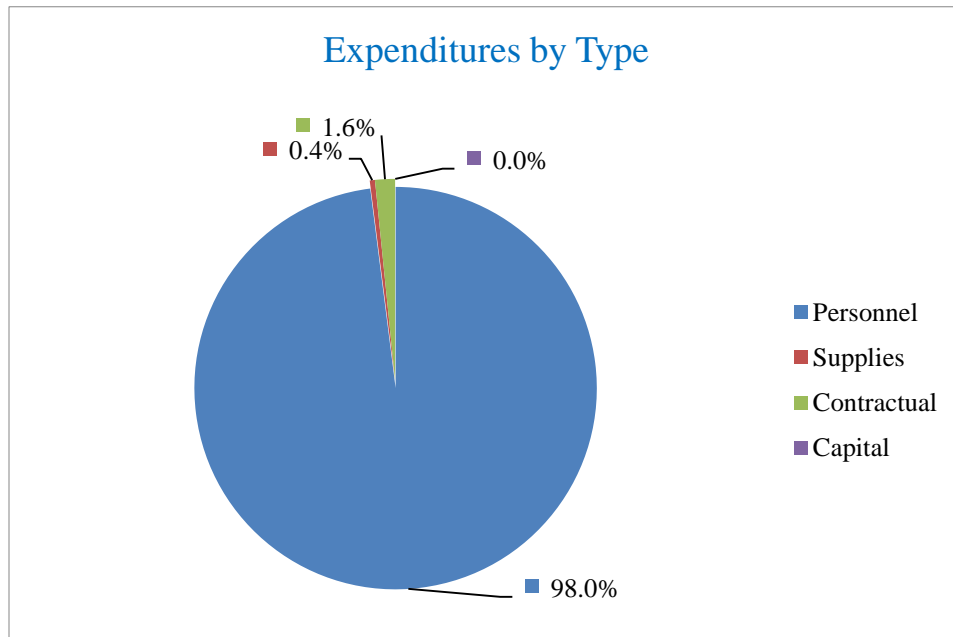
FY 2021 Budget Highlights

No significant changes for the FY 2021 budget.

Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 20-21 RECOMMEND	DOLLAR CHANGE
PERSONNEL	\$ 73,792	\$ 74,088	\$ 76,291	\$ 2,203
SUPPLIES	1,420	275	325	50
CONTRACTUAL	1,654	1,505	1,244	(261)
CAPITAL	-	-	-	-
Sub Total	\$ 76,866	\$ 75,868	\$ 77,860	\$ 1,992

DESCRIPTION	FY 18-19 BUDGET	FY 19-20 BUDGET	FY 20-21 RECOMMEND	COUNT CHANGE
FULL TIME	1	1	1	0
PART TIME	1	1	0	(1)
Sub Total	2	2	1	(1)



Finance

Mission

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

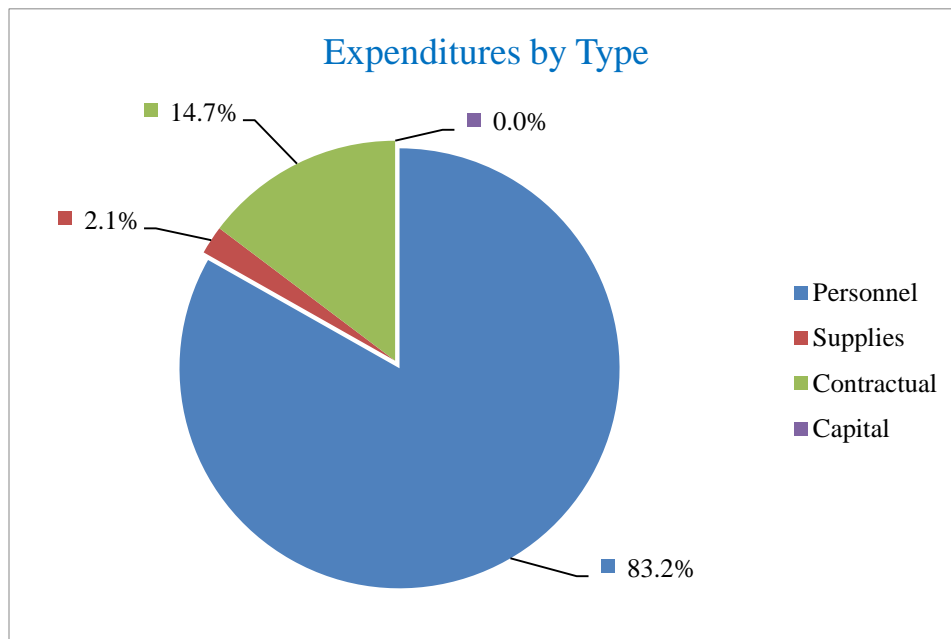
FY 20-21 Budget Highlights

No significant changes for the FY 2021 budget.

Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 20-21 RECOMMEND	DOLLAR CHANGE
PERSONNEL	\$ 476,980	\$ 483,210	\$ 497,109	\$ 13,899
SUPPLIES	11,843	11,825	12,470	645
CONTRACTUAL	72,866	87,296	87,952	656
CAPITAL	-	-	-	-
Sub Total	\$ 561,689	\$ 582,331	\$ 597,531	\$ 15,200

DESCRIPTION	FY 18-19 BUDGET	FY 19-20 BUDGET	FY 20-21 RECOMMEND	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.

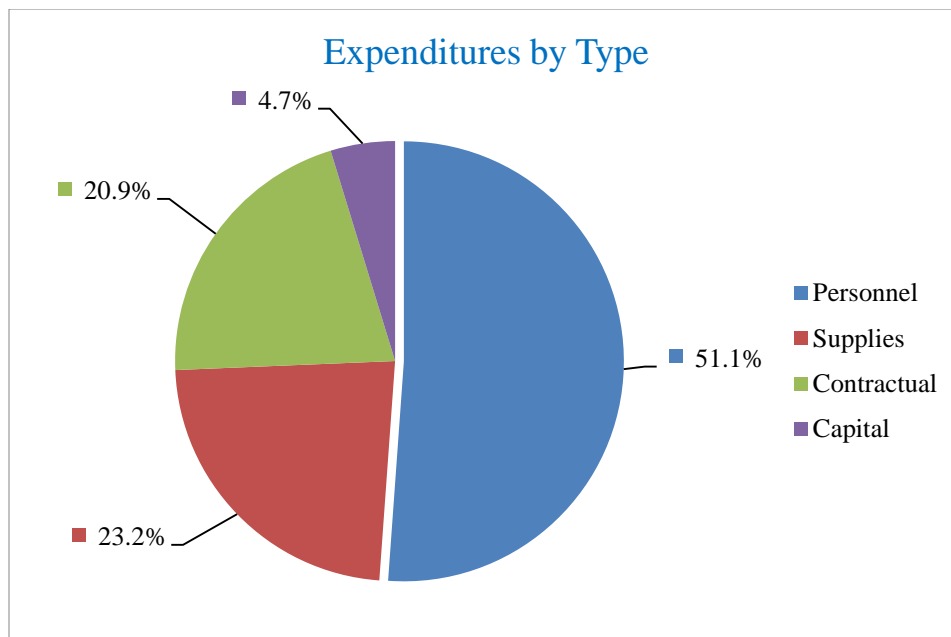
FY 2021 Budget Highlights

The budget includes funds for the replacement of three zero turn mowers and replacement of a truck and van for the department.

Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 20-21 RECOMMEND	DOLLAR CHANGE
PERSONNEL	\$ 1,107,046	\$ 1,125,135	\$ 1,166,853	\$ 41,718
SUPPLIES	943,061	703,387	529,345	(174,042)
CONTRACTUAL	520,244	443,273	477,294	34,021
CAPITAL	11,554	7,810	107,999	100,189
Sub Total	\$ 2,581,905	\$ 2,279,605	\$ 2,281,491	\$ 1,886

DESCRIPTION	FY 18-19 BUDGET	FY 19-20 BUDGET	FY 20-21 RECOMMEND	COUNT CHANGE
FULL TIME	21	19	19	0
PART TIME	0	1	1	0
Sub Total	21	20	20	0



Human Resources

Mission

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

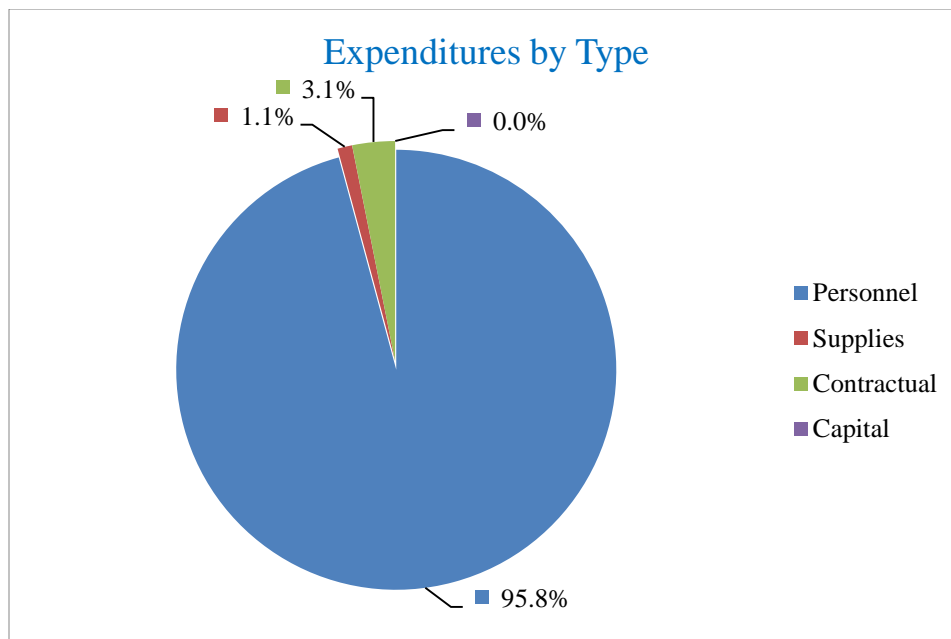
FY 2021 Budget Highlights

No significant changes for the FY 2021 budget.

Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 20-21 RECOMMEND	DOLLAR CHANGE
PERSONNEL	\$ 229,331	\$ 223,649	\$ 228,285	\$ 4,636
SUPPLIES	1,120	2,570	2,570	-
CONTRACTUAL	7,653	7,306	7,465	159
CAPITAL	-	-	-	-
Sub Total	\$ 238,104	\$ 233,525	\$ 238,320	\$ 4,795

DESCRIPTION	FY 18-19 BUDGET	FY 19-20 BUDGET	FY 20-21 RECOMMEND	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.

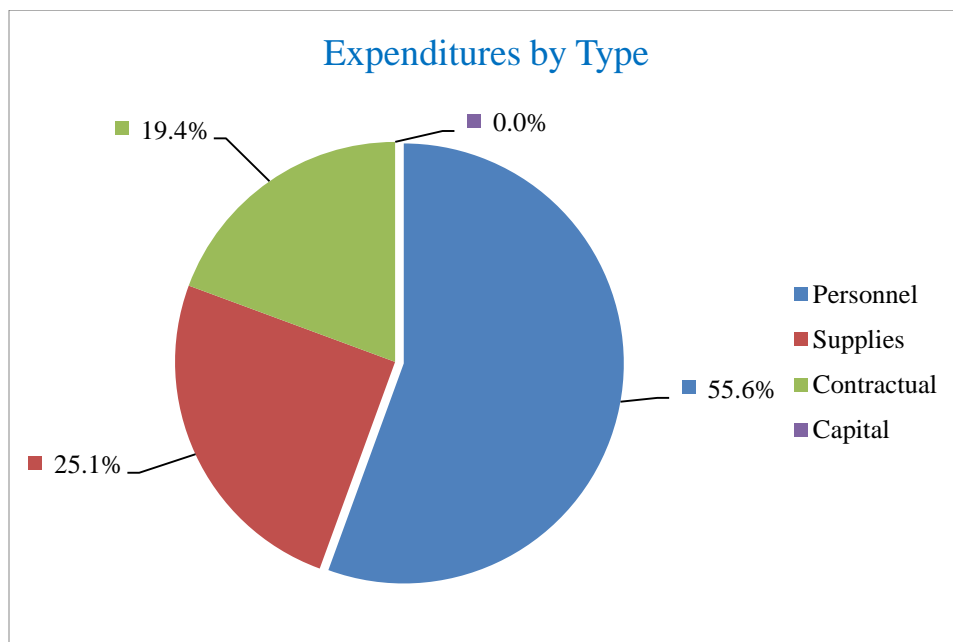
FY 2021 Budget Highlights

The budget includes the elimination of title searches for properties before the tax sale. Title searches will still be completed before the deed is issued to the successful bidder if applicable.

Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 20-21 RECOMMEND	DOLLAR CHANGE
PERSONNEL	\$ 107,382	\$ 108,975	\$ 117,972	\$ 8,997
SUPPLIES	26,041	44,810	53,225	8,415
CONTRACTUAL	112,172	107,981	41,108	(66,873)
CAPITAL	-	-	-	-
Sub Total	\$ 245,595	\$ 261,766	\$ 212,305	\$ (49,461)

DESCRIPTION	FY 18-19 BUDGET	FY 19-20 BUDGET	FY 20-21 RECOMMEND	COUNT CHANGE
FULL TIME	3	2	2	0
PART TIME	0	0	0	0
Sub Total	3	2	2	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.

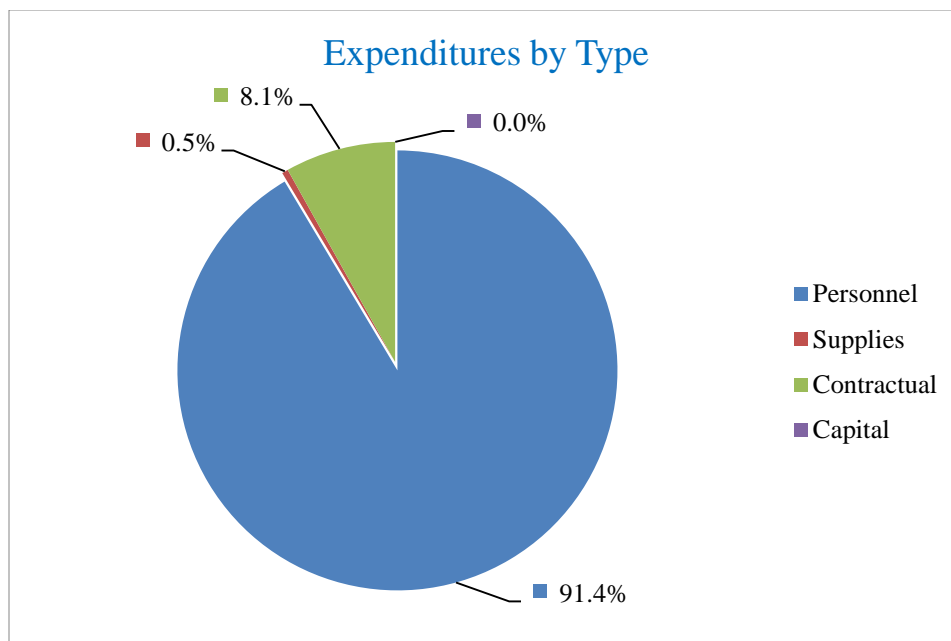
FY 2021 Budget Highlights

No significant changes for the FY 2021 budget.

Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 20-21 RECOMMEND	DOLLAR CHANGE
PERSONNEL	\$ 81,010	\$ 81,455	\$ 84,168	\$ 2,713
SUPPLIES	896	820	420	(400)
CONTRACTUAL	9,226	7,316	7,472	156
CAPITAL	-	-	-	-
Sub Total	\$ 91,132	\$ 89,591	\$ 92,060	\$ 2,469

DESCRIPTION	FY 18-19 BUDGET	FY 19-20 ADOPTED	FY 20-21 RECOMMEND	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.

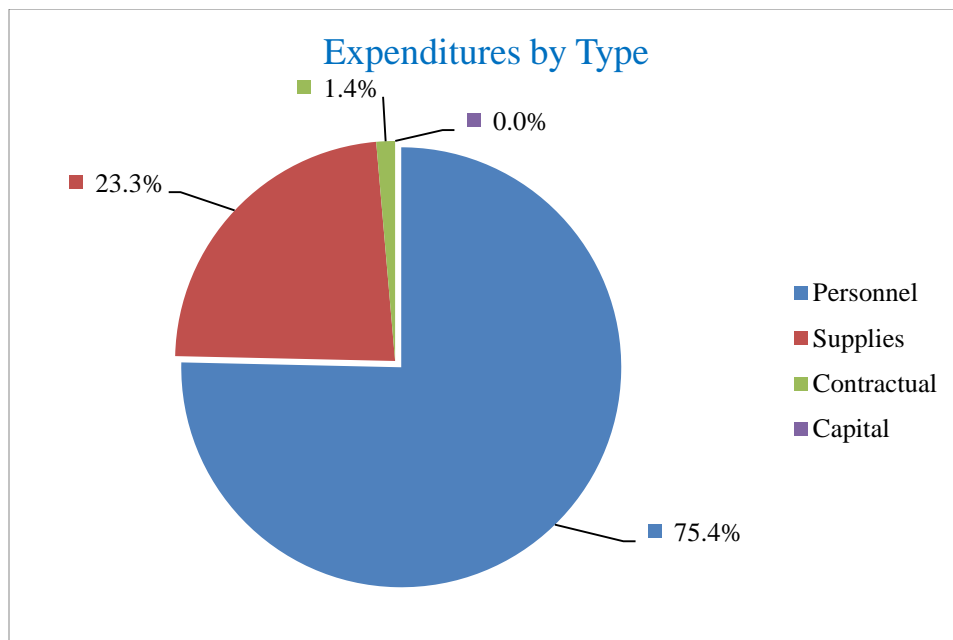
FY 2021 Budget Highlights

No significant changes for the FY 2021 budget.

Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 20-21 RECOMMEND	DOLLAR CHANGE
PERSONNEL	\$ 381,328	\$ 385,277	\$ 397,196	\$ 11,919
SUPPLIES	112,447	122,600	122,687	87
CONTRACTUAL	6,643	6,798	7,236	438
CAPITAL	-	-	-	-
Sub Total	\$ 500,418	\$ 514,675	\$ 527,119	\$ 12,444

DESCRIPTION	FY 18-19 BUDGET	FY 19-20 BUDGET	FY 20-21 RECOMMEND	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.

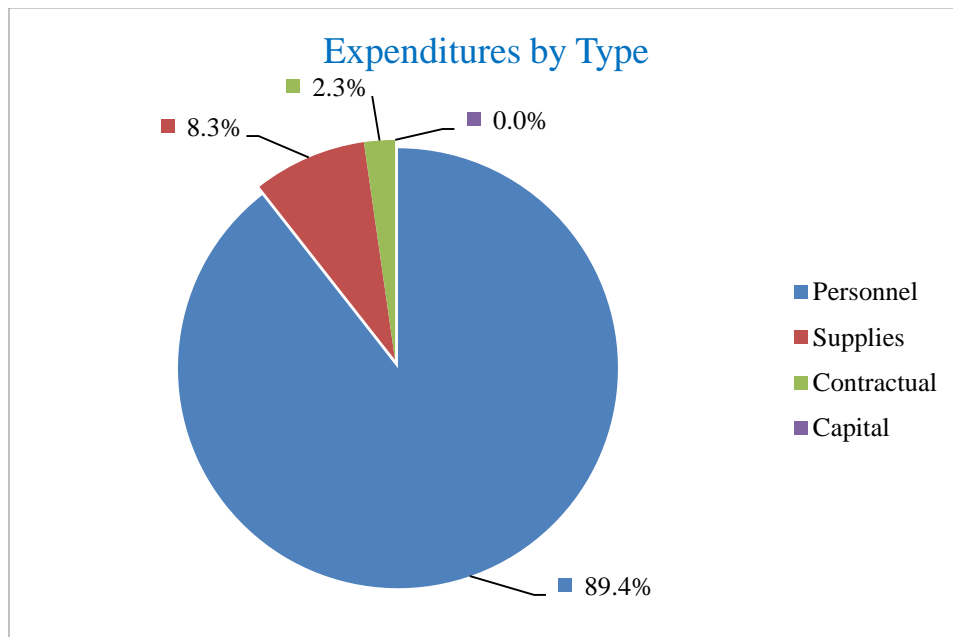
FY 2021 Budget Highlights

No significant changes for the FY 2021 budget.

Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 20-21 RECOMMEND	DOLLAR CHANGE
PERSONNEL	\$ 355,428	\$ 371,765	\$ 383,167	\$ 11,402
SUPPLIES	30,273	33,706	35,622	1,916
CONTRACTUAL	7,892	9,355	9,720	365
CAPITAL	-	-	-	-
Sub Total	\$ 393,593	\$ 414,826	\$ 428,509	\$ 13,683

DESCRIPTION	FY 18-19 BUDGET	FY 19-20 BUDGET	FY 20-21 RECOMMEND	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.

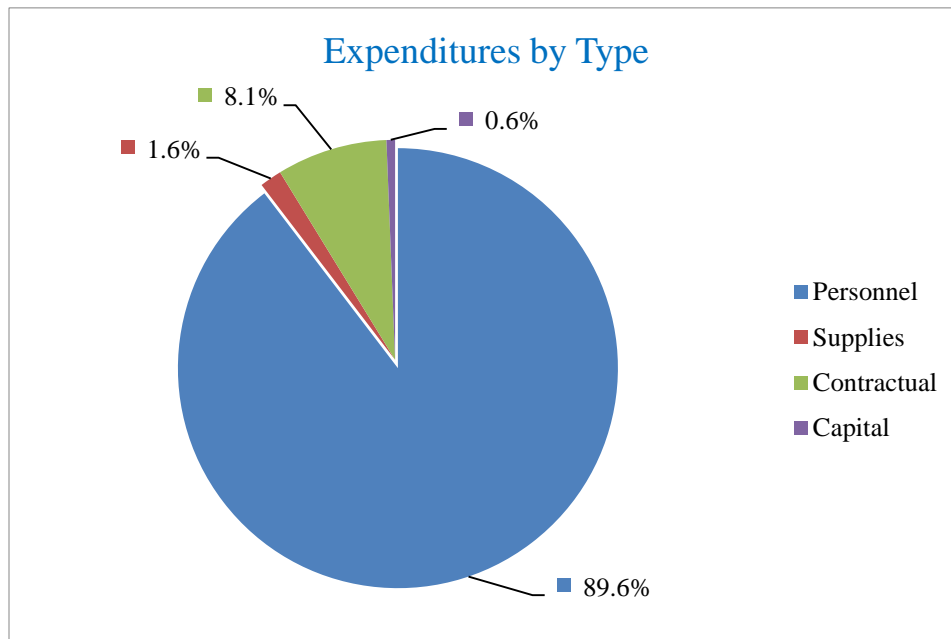
FY 2021 Budget Highlights

The budget includes funds for the replacement of a copier for the department.

Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 20-21 RECOMMEND	DOLLAR CHANGE
PERSONNEL	\$ 810,391	\$ 883,896	\$ 911,055	\$ 27,159
SUPPLIES	52,758	17,441	16,523	(918)
CONTRACTUAL	75,080	80,627	82,637	2,010
CAPITAL	-	-	6,386	6,386
Sub Total	\$ 938,229	\$ 981,964	\$ 1,016,601	\$ 34,637

DESCRIPTION	FY 18-19 BUDGET	FY 19-20 BUDGET	FY 20-21 RECOMMEND	COUNT CHANGE
FULL TIME	12	13	13	0
PART TIME	1	0	0	0
Sub Total	13	13	13	0



[Table of Content](#)

GIS Mapping

Mission

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

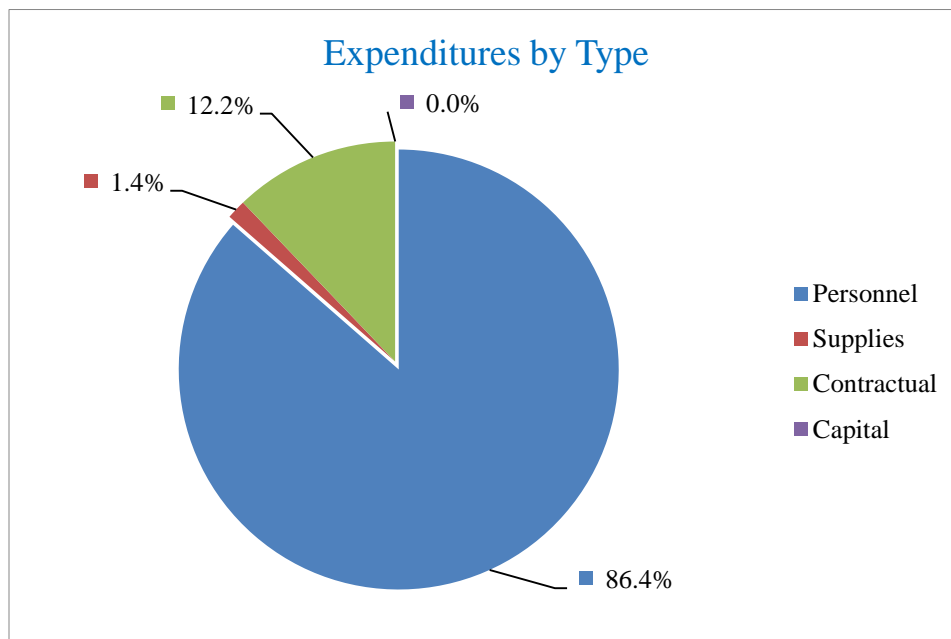
FY 2021 Budget Highlights

No significant changes for the FY 2021 budget.

Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 20-21 RECOMMEND	DOLLAR CHANGE
PERSONNEL	\$ 331,033	\$ 335,926	\$ 349,863	\$ 13,937
SUPPLIES	3,905	6,030	5,745	(285)
CONTRACTUAL	52,451	68,158	49,185	(18,973)
CAPITAL	25,573	-	-	-
Sub Total	\$ 412,962	\$ 410,114	\$ 404,793	\$ (5,321)

DESCRIPTION	FY 18-19 BUDGET	FY 19-20 BUDGET	FY 20-21 RECOMMEND	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.

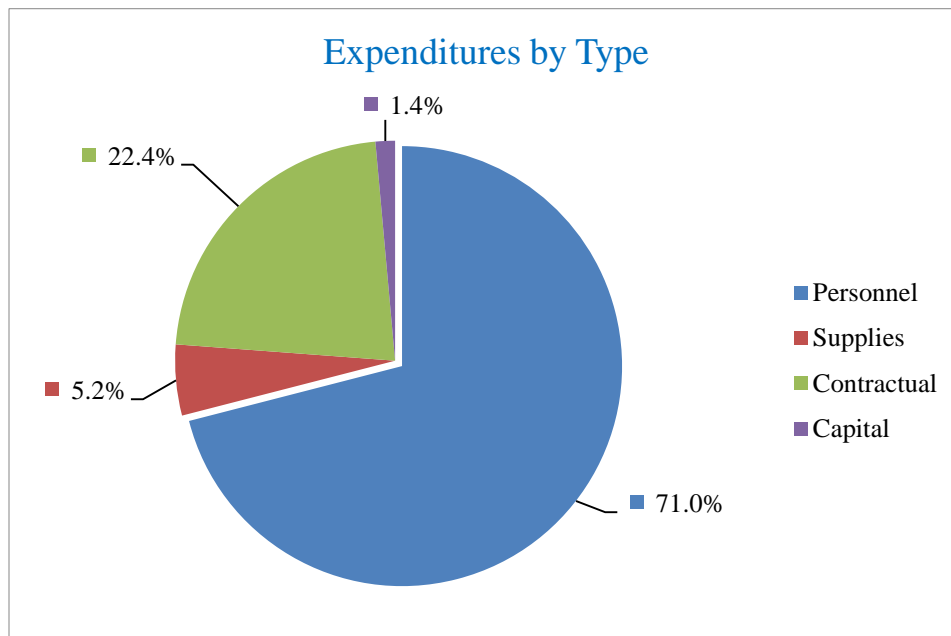
FY 2021 Budget Highlights

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

Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 20-21 RECOMMEND	DOLLAR CHANGE
PERSONNEL	\$ 253,302	\$ 419,323	\$ 283,688	\$ (135,635)
SUPPLIES	25,440	31,370	20,770	(10,600)
CONTRACTUAL	41,956	39,218	89,462	50,244
CAPITAL	-	-	-	-
Sub Total	\$ 320,698	\$ 489,911	\$ 393,920	\$ (95,991)

DESCRIPTION	FY 18-19 BUDGET	FY 19-20 BUDGET	FY 20-21 RECOMMEND	COUNT CHANGE
FULL TIME	3	3	3	0
PART TIME	0	0	0	0
Sub Total	3	3	3	0



Planning

Mission

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

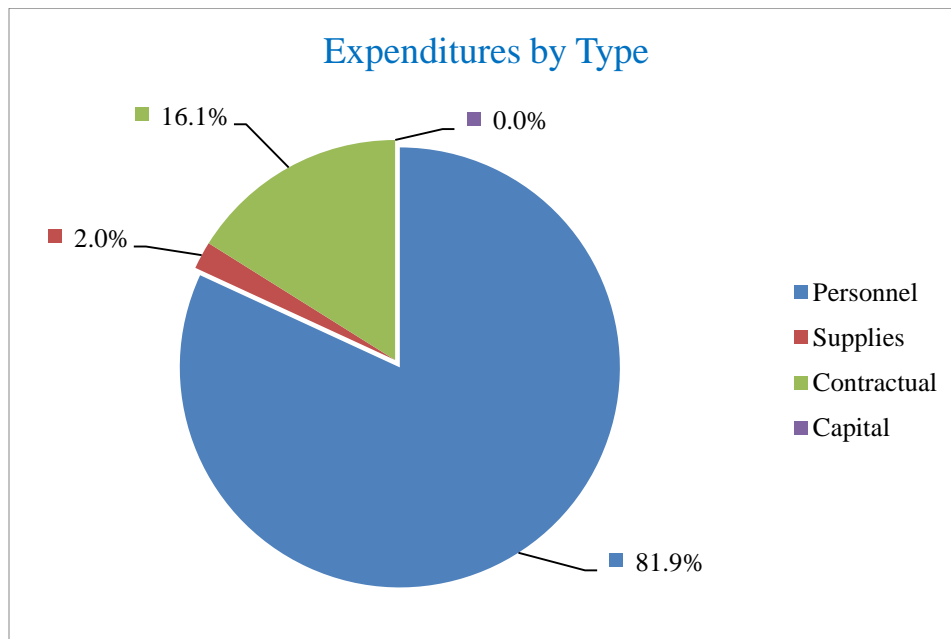
FY 2021 Budget Highlights

No significant changes for the FY 2021 budget.

Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 20-21 RECOMMEND	DOLLAR CHANGE
PERSONNEL	\$ 192,904	\$ 194,102	\$ 195,135	\$ 1,033
SUPPLIES	6,903	3,573	4,833	1,260
CONTRACTUAL	36,838	34,101	38,354	4,253
CAPITAL	-	-	-	-
Sub Total	\$ 236,645	\$ 231,776	\$ 238,322	\$ 6,546

DESCRIPTION	FY 18-19 BUDGET	FY 19-20 BUDGET	FY 20-21 RECOMMEND	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.

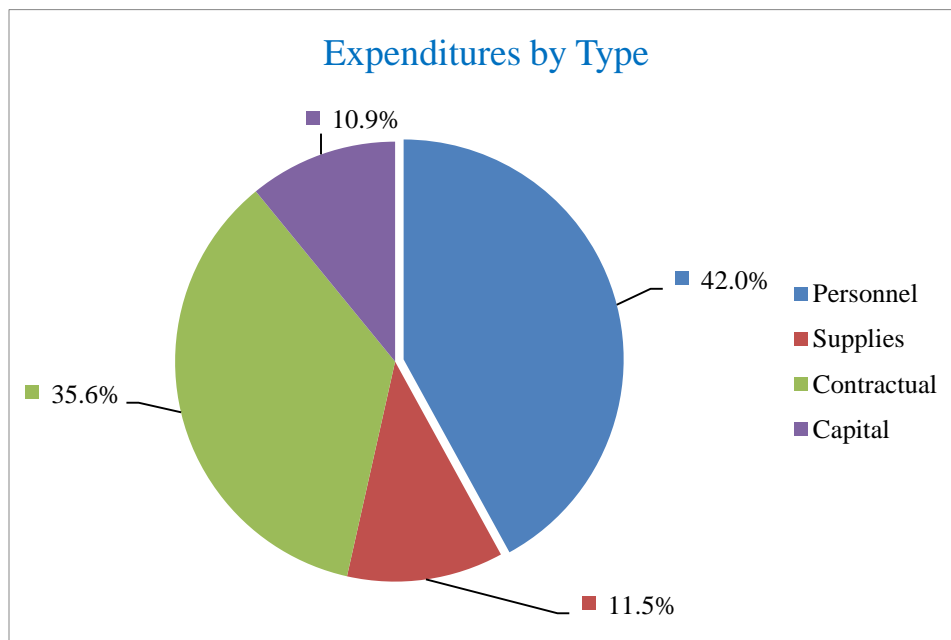
FY 2021 Budget Highlights

The budget includes funding for the replacement of servers for MUNIS software. The software has to be upgraded by 2022 and the current servers do not meet the requirements of the upgraded software. The budget also includes funds for the upgrade of the Exchange server.

Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 20-21 RECOMMEND	DOLLAR CHANGE
PERSONNEL	\$ 410,229	\$ 491,975	\$ 509,436	\$ 17,461
SUPPLIES	143,269	122,126	139,444	17,318
CONTRACTUAL	369,848	392,449	431,454	39,005
CAPITAL	-	51,987	132,318	80,331
Sub Total	\$ 923,346	\$ 1,058,537	\$ 1,212,652	\$ 154,115

DESCRIPTION	FY 18-19 BUDGET	FY 19-20 BUDGET	FY 20-21 RECOMMEND	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.

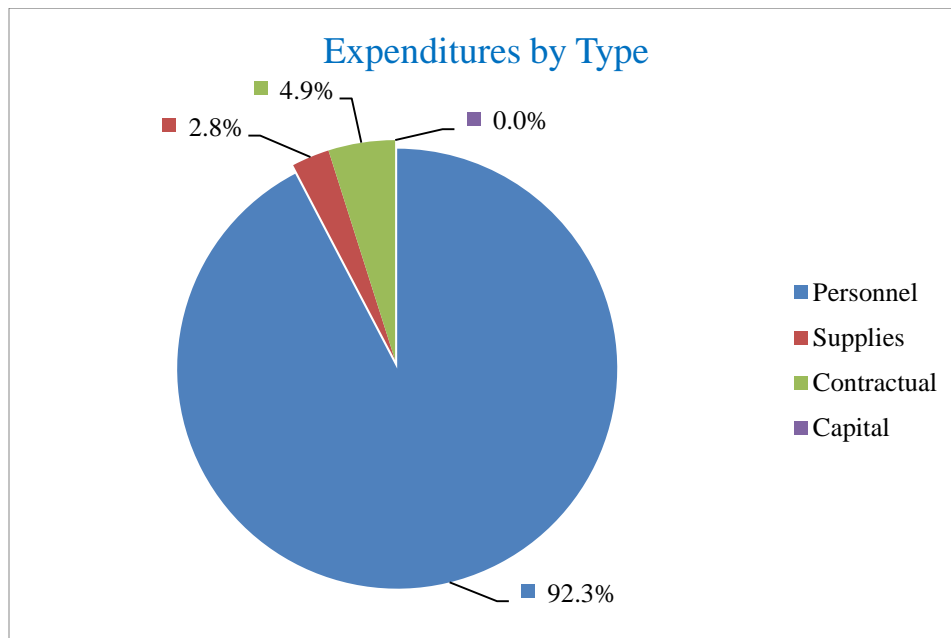
FY 2021 Budget Highlights

No significant changes for the FY 2021 budget.

Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 20-21 RECOMMEND	DOLLAR CHANGE
PERSONNEL	\$ 691,781	\$ 694,988	\$ 703,464	\$ 8,476
SUPPLIES	17,767	17,210	21,134	3,924
CONTRACTUAL	36,299	40,424	37,315	(3,109)
CAPITAL	-	-	-	-
Sub Total	\$ 745,847	\$ 752,622	\$ 761,913	\$ 9,291

DESCRIPTION	FY 18-19 BUDGET	FY 19-20 BUDGET	FY 20-21 RECOMMEND	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.

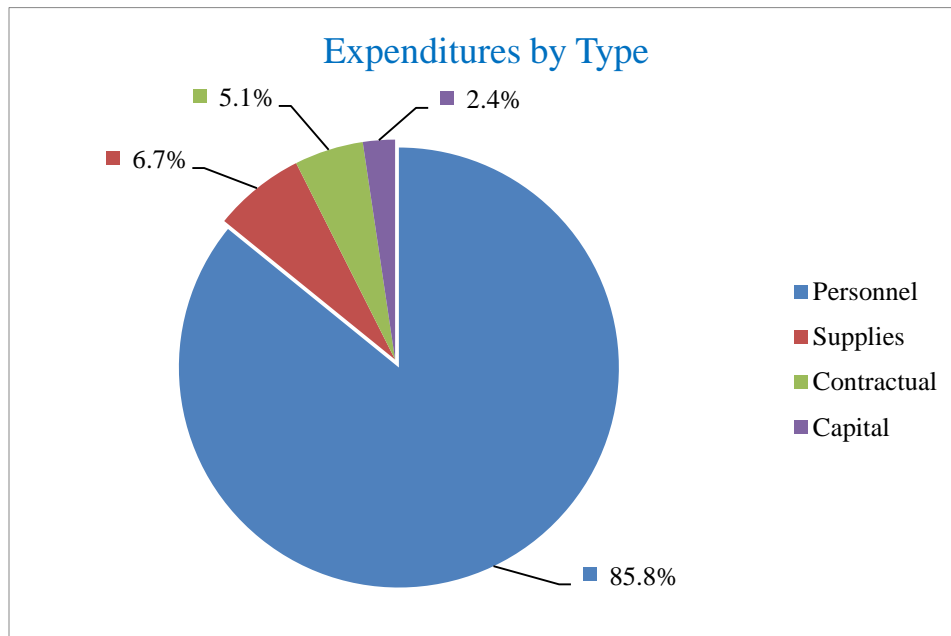
FY 2021 Budget Highlights

The budget includes funds for the replacement of a tire changer machine and purchase of a service truck crane.

Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 20-21 RECOMMEND	DOLLAR CHANGE
PERSONNEL	\$ 608,017	\$ 622,580	\$ 653,413	\$ 30,833
SUPPLIES	45,132	45,810	51,227	5,417
CONTRACTUAL	33,468	35,171	38,614	3,443
CAPITAL	33,466	20,000	17,900	(2,100)
Sub Total	\$ 720,083	\$ 723,561	\$ 761,154	\$ 37,593

DESCRIPTION	FY 18-19 BUDGET	FY 19-20 BUDGET	FY 20-21 RECOMMEND	COUNT CHANGE
FULL TIME	10	10	10	0
PART TIME	0	0	0	0
Sub Total	10	10	10	0



Public Relations

Mission

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

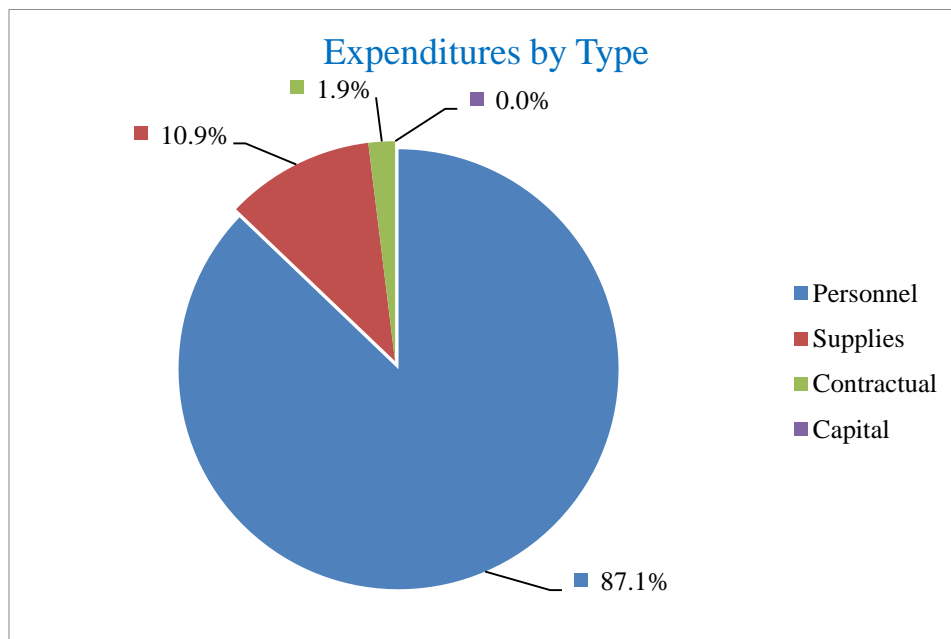
FY 2021 Budget Highlights

No significant changes for the FY 2021 budget.

Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 20-21 RECOMMEND	DOLLAR CHANGE
PERSONNEL	\$ -	\$ 65,607	\$ 67,862	\$ 2,255
SUPPLIES	-	8,500	8,500	-
CONTRACTUAL	-	1,216	1,517	301
CAPITAL	-	-	-	-
Sub Total	\$ -	\$ 75,323	\$ 77,879	\$ 2,556

DESCRIPTION	FY 18-19 BUDGET	FY 19-20 BUDGET	FY 20-21 RECOMMEND	COUNT CHANGE
FULL TIME	0	1	1	0
PART TIME	0	0	0	0
Sub Total	0	1	1	0



Building Codes

Mission

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

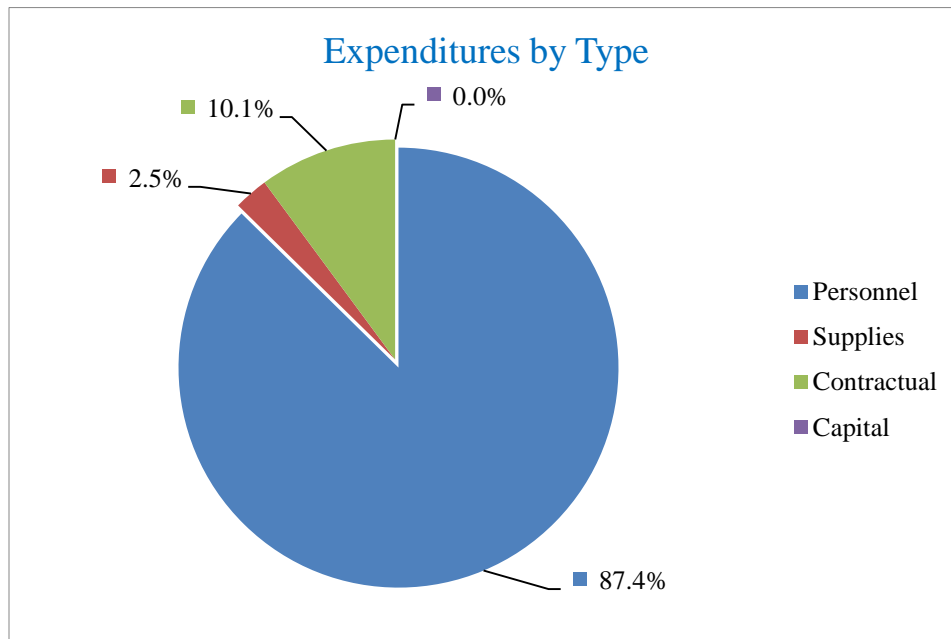
FY 2021 Budget Highlights

The budget includes funds for a third party contractor to administer the inspection of commercial buildings in Pickens County. Currently there are no staff members in the Building Codes Department who are certified commercial building inspectors.

Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 20-21 RECOMMEND	DOLLAR CHANGE
PERSONNEL	\$ 343,457	\$ 347,387	\$ 426,283	\$ 78,896
SUPPLIES	15,872	14,256	12,360	(1,896)
CONTRACTUAL	23,707	28,807	49,368	20,561
CAPITAL	-	-	-	-
Sub Total	\$ 383,036	\$ 390,450	\$ 488,011	\$ 97,561

DESCRIPTION	FY 18-19 BUDGET	FY 19-20 BUDGET	FY 20-21 RECOMMEND	COUNT CHANGE
FULL TIME	6	6	7	1
PART TIME	0	0	0	0
Sub Total	6	6	7	1



Sheriff’s Office

Mission

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

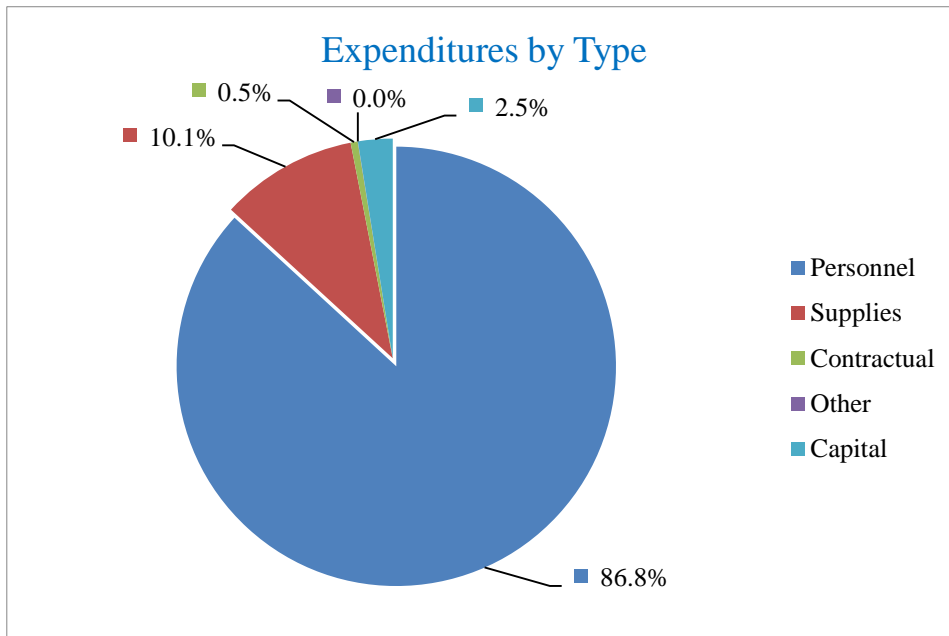
FY 2021 Budget Highlights

The budget includes additional funding for operational costs for the Detention Center. The additional cost includes funds for electricity, food, telephones and medical services. Also included in the budget is the replacement of nine (9) vehicles for the department.

Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 20-21 RECOMMEND	DOLLAR CHANGE
PERSONNEL	\$ 10,501,059	\$ 12,553,935	\$ 13,075,587	\$ 521,652
SUPPLIES	1,296,549	1,405,446	1,521,007	115,561
CONTRACTUAL	544,430	631,646	765,442	133,796
OTHER	950	3,000	2,250	(750)
CAPITAL	902,269	-	382,626	382,626
Sub Total	\$ 13,245,257	\$ 14,594,027	\$ 15,746,912	\$ 1,152,885

DESCRIPTION	FY 18-19 BUDGET	FY 19-20 BUDGET	FY 20-21 RECOMMEND	COUNT CHANGE
FULL TIME	149	180	180	0
PART TIME	15	15	15	0
Sub Total	164	195	195	0



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Emergency Management

Mission

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

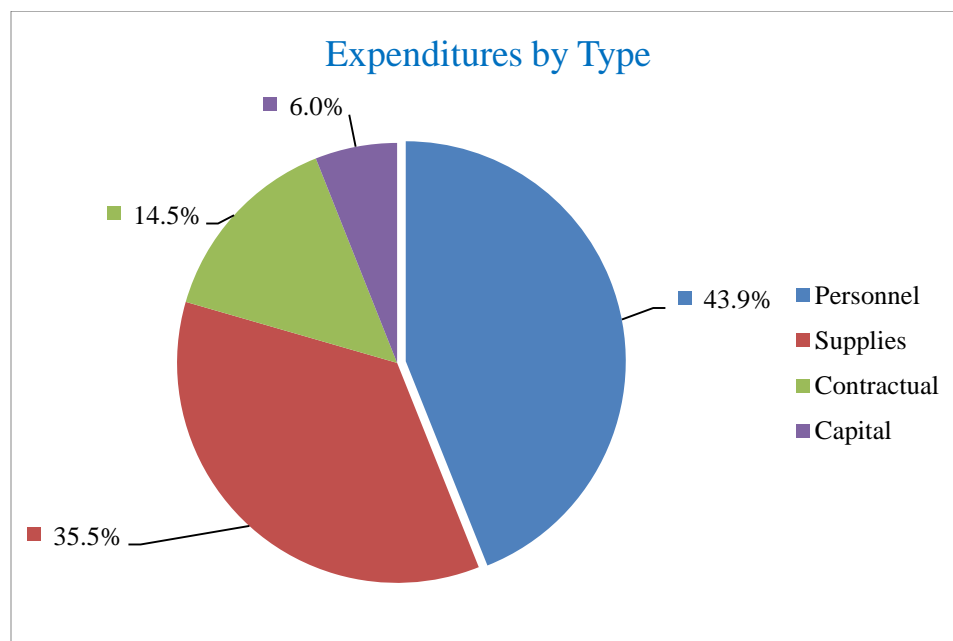
FY 2021 Budget Highlights

No significant changes for the FY 2021 budget.

Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 20-21 RECOMMEND	DOLLAR CHANGE
PERSONNEL	\$ 164,617	\$ 162,451	\$ 167,842	\$ 5,391
SUPPLIES	112,725	138,205	135,705	(2,500)
CONTRACTUAL	82,665	59,587	55,397	(4,190)
OTHER	3,895	-	-	-
CAPITAL	79,572	66,340	23,000	(43,340)
Sub Total	\$ 443,474	\$ 426,583	\$ 381,944	\$ (44,639)

DESCRIPTION	FY 18-19 BUDGET	FY 19-20 BUDGET	FY 20-21 RECOMMEND	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.

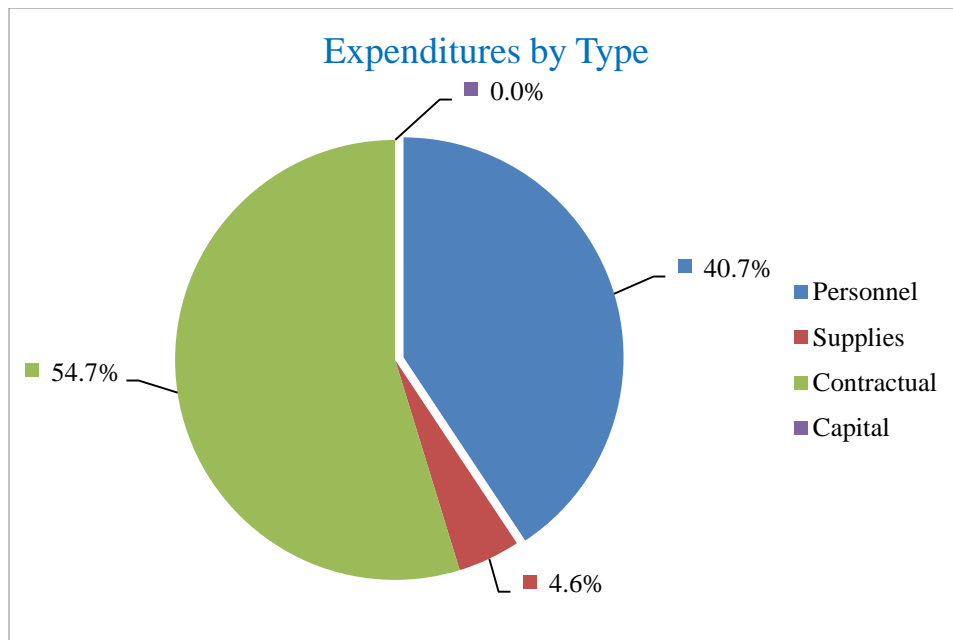
FY 2021 Budget Highlights

No significant changes for the FY 2021 budget.

Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 20-21 RECOMMEND	DOLLAR CHANGE
PERSONNEL	\$ 106,241	\$ 126,342	\$ 130,854	\$ 4,512
SUPPLIES	8,471	14,095	14,765	670
CONTRACTUAL	188,430	190,963	176,165	(14,798)
CAPITAL	-	-	-	-
Sub Total	\$ 303,142	\$ 331,400	\$ 321,784	\$ (9,616)

DESCRIPTION	FY 18-19 BUDGET	FY 19-20 BUDGET	FY 20-21 RECOMMEND	COUNT CHANGE
FULL TIME	1	1	1	0
PART TIME	1	2	2	0
Sub Total	2	3	3	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.

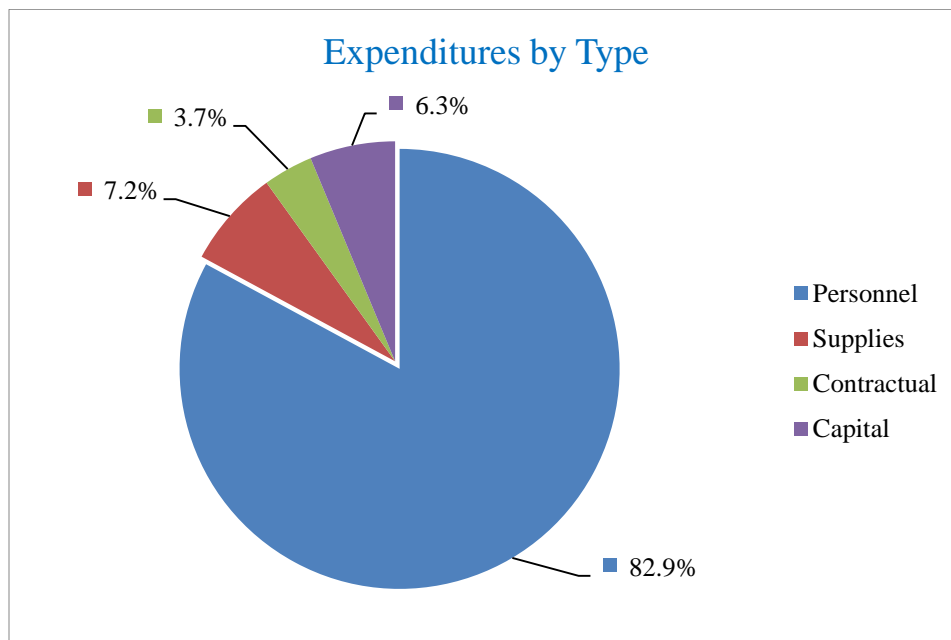
FY 2021 Budget Highlights

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

Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 20-21 RECOMMEND	DOLLAR CHANGE
PERSONNEL	\$ 5,333,494	\$ 5,421,880	\$ 5,443,703	\$ 21,823
SUPPLIES	473,282	478,939	471,555	(7,384)
CONTRACTUAL	191,692	200,220	240,060	39,840
CAPITAL	111,165	292,346	412,148	119,802
Sub Total	\$ 6,109,633	\$ 6,393,385	\$ 6,567,466	\$ 174,081

DESCRIPTION	FY 18-19 BUDGET	FY 19-20 BUDGET	FY 20-21 RECOMMEND	COUNT CHANGE
FULL TIME	60	60	60	0
PART TIME	42	42	42	0
Sub Total	102	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.

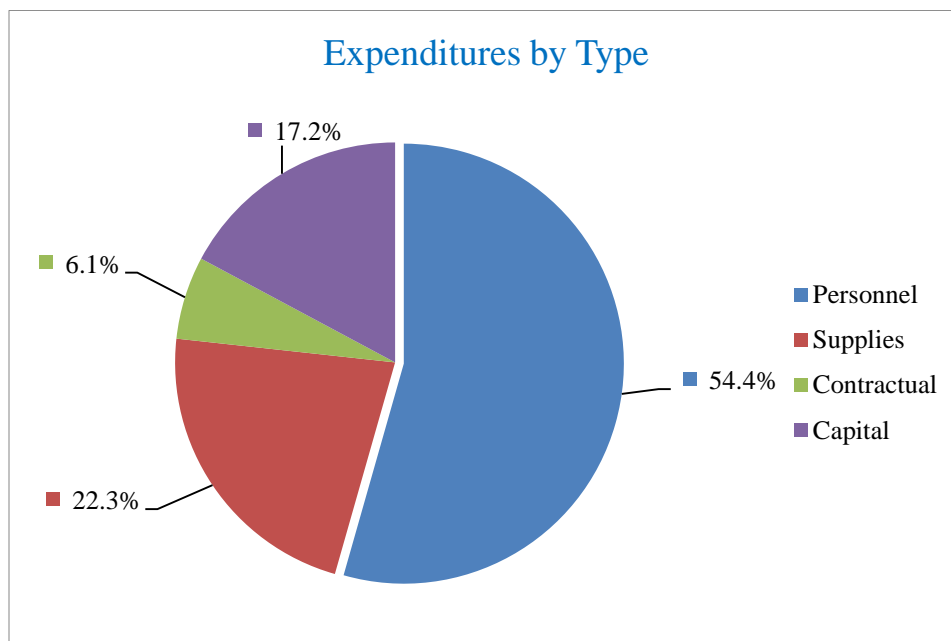
FY 2021 Budget Highlights

The budget includes the creation of a Public Works Director position from transferring a position from the StormWater Department and the replacement of several pieces of equipment including a truck, loader, message board, tractor and mower equipment.

Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 20-21 RECOMMEND	DOLLAR CHANGE
PERSONNEL	\$ 1,327,728	\$ 1,416,840	\$ 1,577,851	\$ 161,011
SUPPLIES	614,806	662,966	647,043	(15,923)
CONTRACTUAL	102,362	94,812	176,682	81,870
CAPITAL	100,976	182,260	498,176	315,916
Sub Total	\$ 2,145,872	\$ 2,356,878	\$ 2,899,752	\$ 542,874

DESCRIPTION	FY 18-19 BUDGET	FY 19-20 BUDGET	FY 20-21 RECOMMEND	COUNT CHANGE
FULL TIME	22	22	23	1
PART TIME	2	2	2	0
Sub Total	24	24	25	1



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Engineering

Mission

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

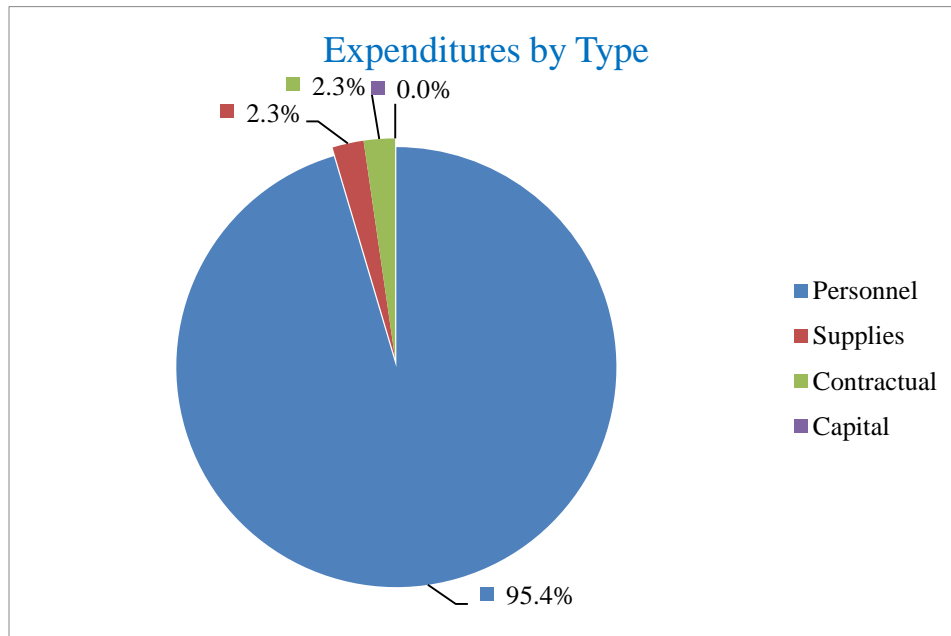
FY 2021 Budget Highlights

No significant changes for the FY 2021 budget.

Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 20-21 RECOMMEND	DOLLAR CHANGE
PERSONNEL	\$ 108,802	\$ 109,769	\$ 82,975	\$ (26,794)
SUPPLIES	4,495	5,241	1,996	(3,245)
CONTRACTUAL	4,754	5,871	1,993	(3,878)
CAPITAL	26,517	33,280	-	(33,280)
Sub Total	\$ 144,568	\$ 154,161	\$ 86,964	\$ (67,197)

DESCRIPTION	FY 18-19 BUDGET	FY 19-20 BUDGET	FY 20-21 RECOMMEND	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.

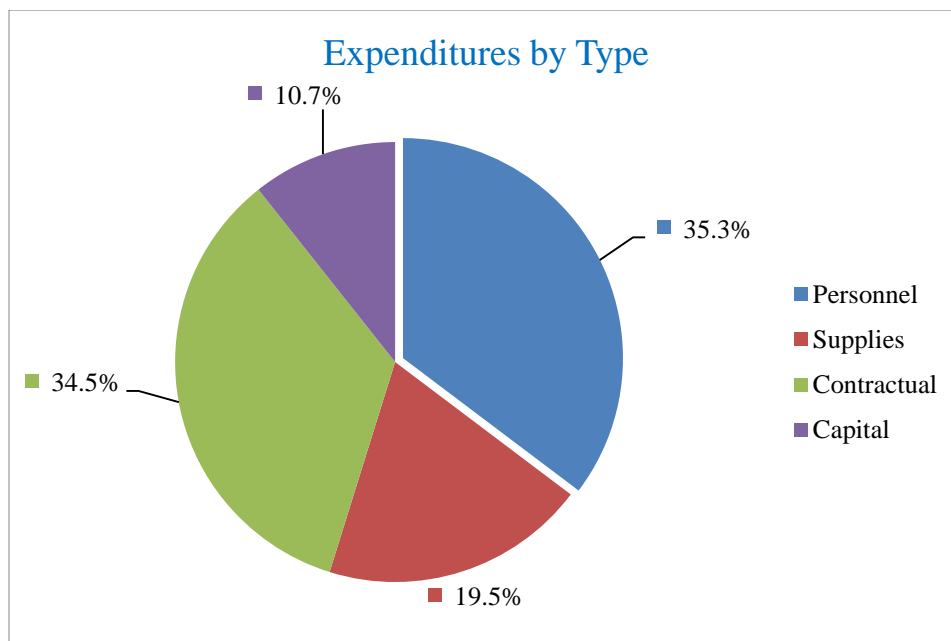
FY 2021 Budget Highlights

The budget includes funding for operational costs related to the closure of the C & D Landfill and transferring waste to the Twin Chimney Landfill in Greenville County. Funds are also included for the purchase of two (2) rolloff containers trucks.

Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 20-21 RECOMMEND	DOLLAR CHANGE
PERSONNEL	\$ 1,475,213	\$ 1,661,577	\$ 1,598,130	\$ (63,447)
SUPPLIES	664,775	2,708,464	884,783	(1,823,681)
CONTRACTUAL	1,045,229	1,299,784	1,563,820	264,036
CAPITAL	183,636	1,444,760	483,032	(961,728)
Sub Total	\$ 3,368,853	\$ 7,114,585	\$ 4,529,765	\$ (2,584,820)

DESCRIPTION	FY 18-19 BUDGET	FY 19-20 BUDGET	FY 20-21 RECOMMEND	COUNT CHANGE
FULL TIME	18	18	18	0
PART TIME	34	34	34	0
Sub Total	52	52	52	0



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Storm Water Management

Mission

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

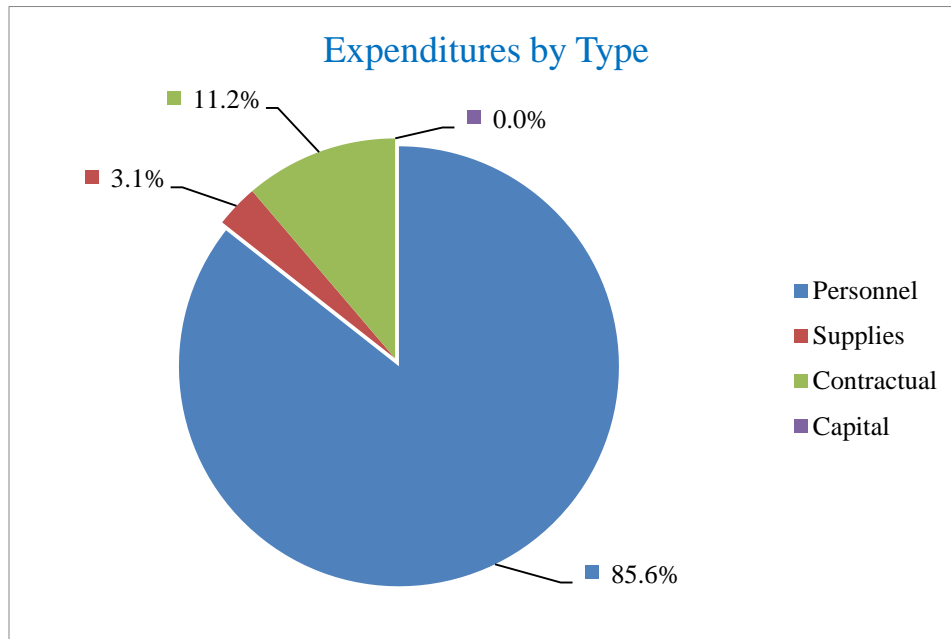
FY 2021 Budget Highlights

The budget includes the transfer of a technician position to the Roads and Bridges Department for the creation of a Public Works Director.

Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 20-21 RECOMMEND	DOLLAR CHANGE
PERSONNEL	\$ 231,560	\$ 233,798	\$ 167,487	\$ (66,311)
SUPPLIES	7,654	8,310	6,160	(2,150)
CONTRACTUAL	29,825	29,993	21,999	(7,994)
CAPITAL	-	-	-	-
Sub Total	\$ 269,039	\$ 272,101	\$ 195,646	\$ (76,455)

DESCRIPTION	FY 18-19 BUDGET	FY 19-20 ADOPTED	FY 20-21 RECOMMEND	COUNT CHANGE
FULL TIME	3	3	2	(1)
PART TIME	0	0	0	0
Sub Total	3	3	2	(1)



Animal Shelter

Mission

The mission of the Animal Shelter Department is to provide care for animals being held at the county’s Animal Shelter Center.

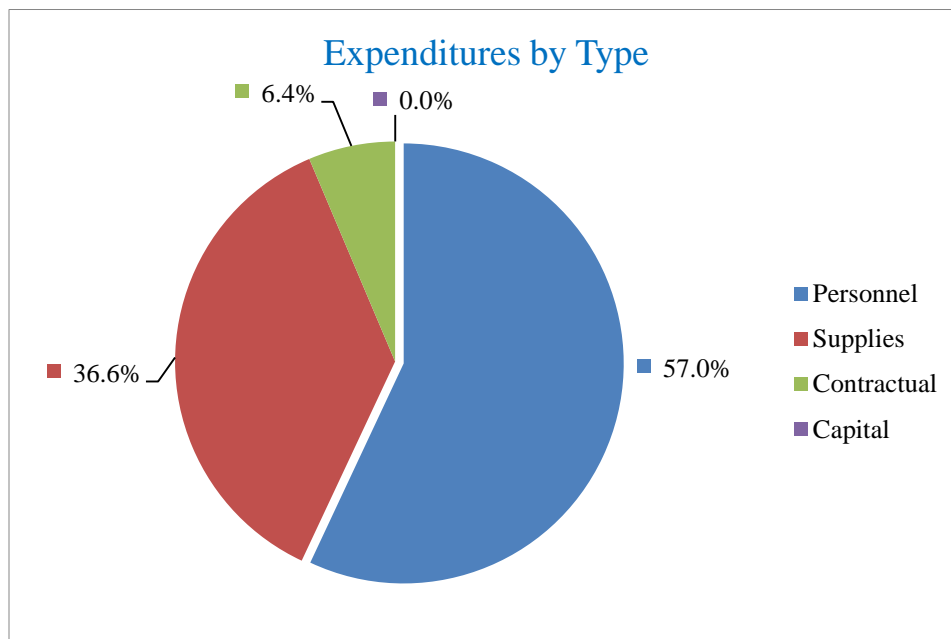
FY 2021 Budget Highlights

No significant changes for the FY 2021 budget.

Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 20-21 RECOMMEND	DOLLAR CHANGE
PERSONNEL	\$ 149,595	\$ 214,839	\$ 231,815	\$ 16,976
SUPPLIES	124,915	157,618	149,075	(8,543)
CONTRACTUAL	41,601	24,925	25,948	1,023
CAPITAL	2,293	30,000	-	(30,000)
Sub Total	\$ 318,404	\$ 427,382	\$ 406,838	\$ (20,544)

DESCRIPTION	FY 18-19 BUDGET	FY 19-20 BUDGET	FY 20-21 RECOMMEND	COUNT CHANGE
FULL TIME	2	2	3	1
PART TIME	1	1	1	0
Sub Total	3	3	4	1



Veterans Affairs

Mission

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

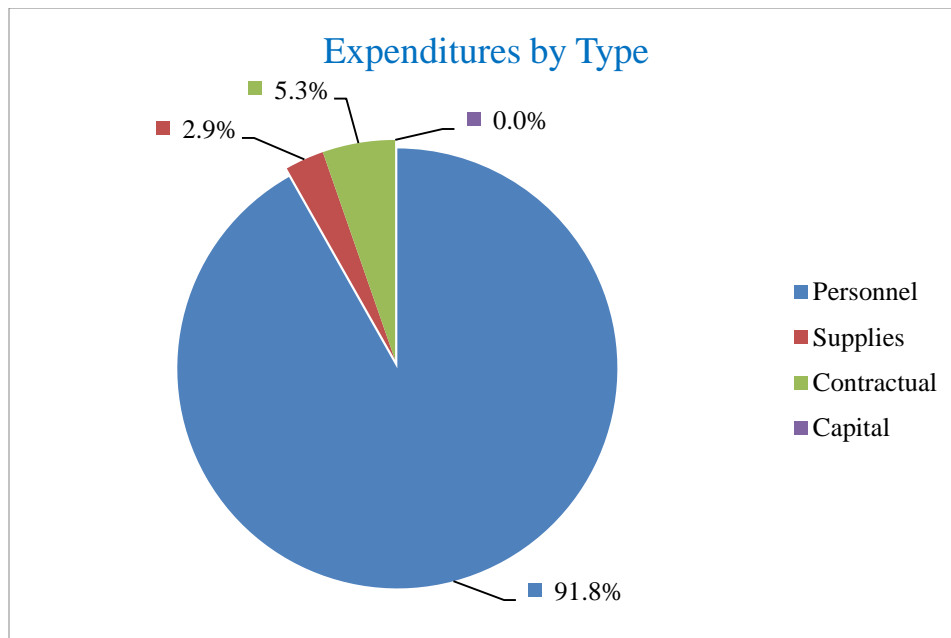
FY 2021 Budget Highlights

The budget includes the reclassification of the Veterans Affairs Director from 24 hours to 29 hours per week.

Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 20-21 RECOMMEND	DOLLAR CHANGE
PERSONNEL	\$ 133,396	\$ 131,536	\$ 151,661	\$ 20,125
SUPPLIES	4,355	4,851	4,731	(120)
CONTRACTUAL	9,191	7,281	8,803	1,522
CAPITAL	-	-	-	-
Sub Total	\$ 146,942	\$ 143,668	\$ 165,195	\$ 21,527

DESCRIPTION	FY 18-19 BUDGET	FY 19-20 BUDGET	FY 20-21 RECOMMEND	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.

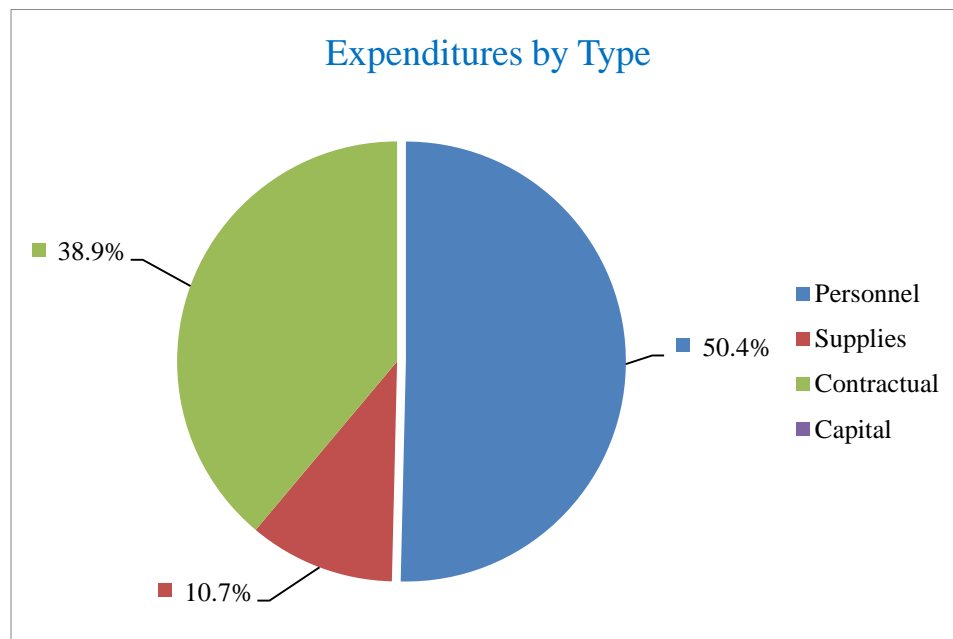
FY 2021 Budget Highlights

No significant changes for the FY 2021 budget.

Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 20-21 RECOMMEND	DOLLAR CHANGE
PERSONNEL	\$ 100,877	\$ 42,823	\$ 44,198	\$ 1,375
SUPPLIES	1,751	11,420	9,420	(2,000)
CONTRACTUAL	43,419	35,339	34,117	(1,222)
CAPITAL	-	-	-	-
Sub Total	\$ 146,047	\$ 89,582	\$ 87,735	\$ (1,847)

DESCRIPTION	FY 18-19 BUDGET	FY 19-20 BUDGET	FY 20-21 RECOMMEND	COUNT CHANGE
FULL TIME	3	2	1	(1)
PART TIME	0	0	0	0
Sub Total	3	2	1	(1)



Mile Creek Park

Mission

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

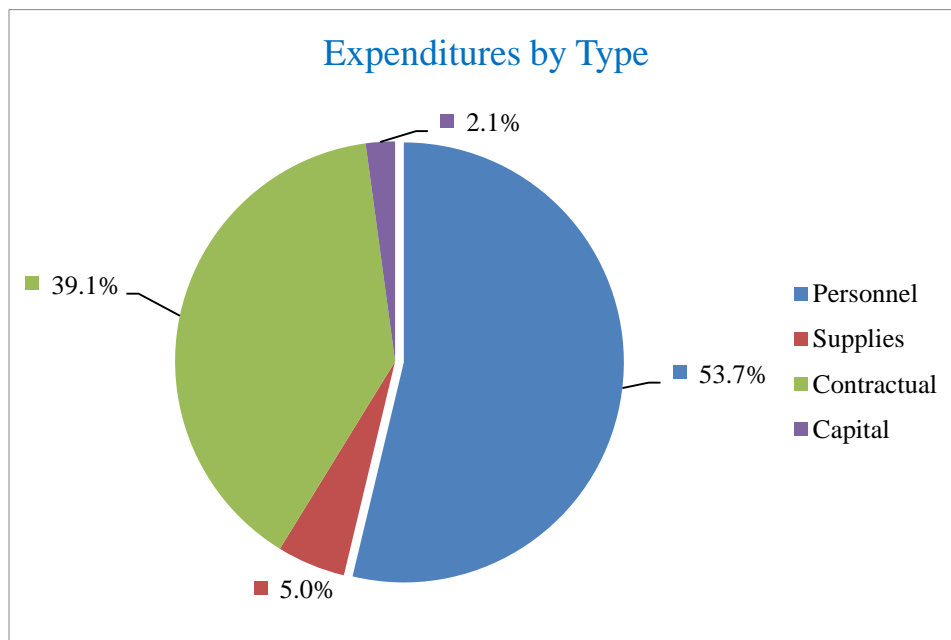
FY 2021 Budget Highlights

The budget includes funding for an additional position with the opening of the 10 new cabins at Mile Creek Park.

Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 20-21 RECOMMEND	DOLLAR CHANGE
PERSONNEL	\$ 171,052	\$ 171,980	\$ 275,831	\$ 103,851
SUPPLIES	22,063	25,150	25,825	675
CONTRACTUAL	146,069	199,343	200,569	1,226
CAPITAL	-	-	11,000	11,000
Sub Total	\$ 339,184	\$ 396,473	\$ 513,225	\$ 116,752

DESCRIPTION	FY 18-19 BUDGET	FY 19-20 BUDGET	FY 20-21 RECOMMEND	COUNT CHANGE
FULL TIME	3	4	5	1
PART TIME	1	0	0	0
Sub Total	4	4	5	1



Legislative Delegation

Mission

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

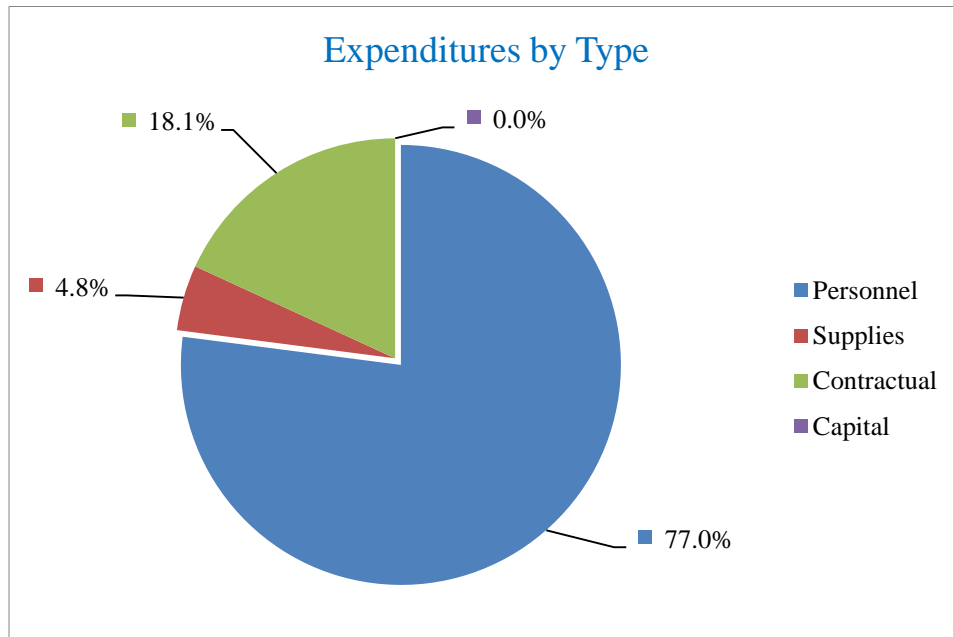
FY 2021 Budget Highlights

No significant changes for the FY 2021 budget.

Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 20-21 RECOMMEND	DOLLAR CHANGE
PERSONNEL	\$ 16,253	\$ 17,704	\$ 18,389	\$ 685
SUPPLIES	1,104	1,080	1,150	70
CONTRACTUAL	3,934	4,247	4,329	82
CAPITAL	-	-	-	-
Sub Total	\$ 21,291	\$ 23,031	\$ 23,868	\$ 837

DESCRIPTION	FY 18-19 BUDGET	FY 19-20 BUDGET	FY 20-21 RECOMMEND	COUNT CHANGE
FULL TIME	0	0	0	0
PART TIME	1	1	1	0
Sub Total	1	1	1	0



DEBT SERVICE FUND	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 BUDGET
REVENUES				
Taxes	\$ 3,241,722	\$ 3,040,785	\$ 2,425,761	\$ 2,477,735
Licenses, Permits & Fees	309,667	309,666	309,667	281,796
Intergovernmental	50	104	-	-
	<u>3,551,439</u>	<u>3,350,555</u>	<u>2,735,428</u>	<u>2,759,531</u>
EXPENDITURES				
Debt Service				
Principal	4,470,018	2,895,826	1,799,176	1,771,629
Interest & Fiscal Charges	803,402	1,252,956	1,108,281	1,079,154
	<u>5,273,420</u>	<u>4,148,782</u>	<u>2,907,457</u>	<u>2,850,783</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(1,721,981)</u>	<u>(798,227)</u>	<u>(172,029)</u>	<u>(91,252)</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from Bond Issuance	5,461,826	-	-	-
Transfer to Other Funds	(4,011,144)	575,083	177,783	177,783
Budgeted Fund Balance	-	-	(5,754)	(86,531)
	<u>1,450,682</u>	<u>575,083</u>	<u>172,029</u>	<u>91,252</u>
REVENUES & OTHER FINANCING OVER (UNDER) EXPENDITURES	<u>\$ (271,299)</u>	<u>\$ (223,144)</u>	<u>\$ -</u>	<u>\$ -</u>
Beginning Fund Balance	\$ 2,455,600	\$ 2,184,301	\$ 1,961,157	\$ 1,966,911
Ending Fund Balance, June 30	<u>\$ 2,184,301</u>	<u>\$ 1,961,157</u>	<u>\$ 1,966,911</u>	<u>\$ 2,053,442</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	Liberty/Pickens Fire Stations	\$ 1,140,548	1-May-2028	\$ 158,595	2.43%
Sp Tax District	Cramer Upgrade	\$ 438,039	1-Aug-2028	\$ 65,664	2.25%
Sp Tax District	Roper Upgrade	\$ 1,511,112	1-Mar-2028	\$ 206,928	2.25%
Fire District	Shady Grove Fire Building	\$ 207,498	1-Mar-2022	\$ 106,089	1.50%
Fire District	Vineyards Fire Trucks	\$ 55,000	1-Apr-2023	VARIOUS	3.95%
Fire District	Pumpkintown Station & Equipment	\$ 535,000	1-Mar-2032	VARIOUS	2.65%
Gen Taxes	Detention Center	\$ 23,265,000	1-Jun-2038	VARIOUS	2.96%
User Fees	Middle/Upper Plant	\$ 3,605,000	1-Jun-2036	VARIOUS	2.91%
Fire District	Crosswell/ Pickens Fire District	\$ 1,314,000	1-May-2029	VARIOUS	2.12%
Fire District	Vineyards Fire Truck	\$ 184,000	1-Mar-2022	VARIOUS	2.28%
		\$ 32,255,197			
Revenue Bonds					
User Fees	North Central Plant	\$ 1,471,868	10-Feb-2052	\$ 63,912	2.25%
User Fees	North Central Plant	\$ 308,081	10-Feb-2052	\$ 13,392	2.25%
		\$ 1,779,949			

Entering into fiscal year 2021, Pickens County general obligation debt is projected to be \$23,265,000:

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

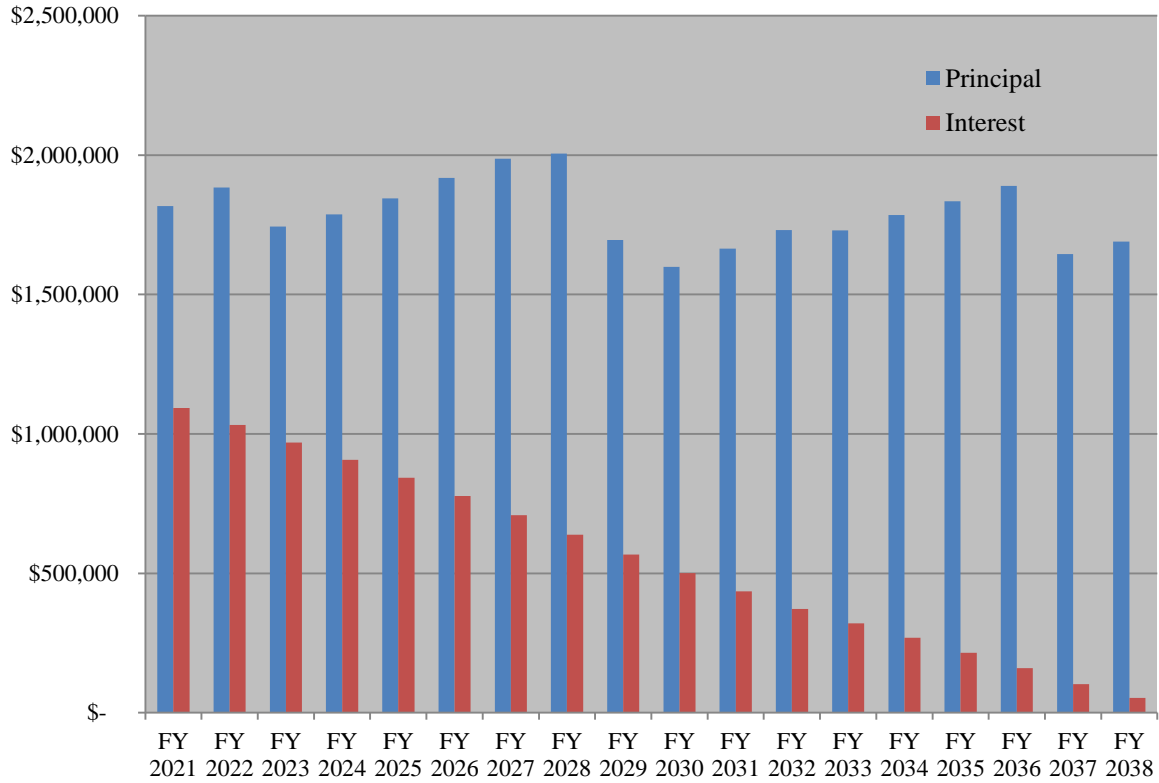
A computation of the County’s legal debt margin follows:

Net General Obligation Bond Tax Digest	\$ <u>578,019,170</u>
Debt Limit – 8% of Assessed Value	\$ 46,241,533
Less General Obligation Bonds Outstanding	<u>23,265,000*</u>
Legal Debt Margin	\$ <u>22,976,533</u>

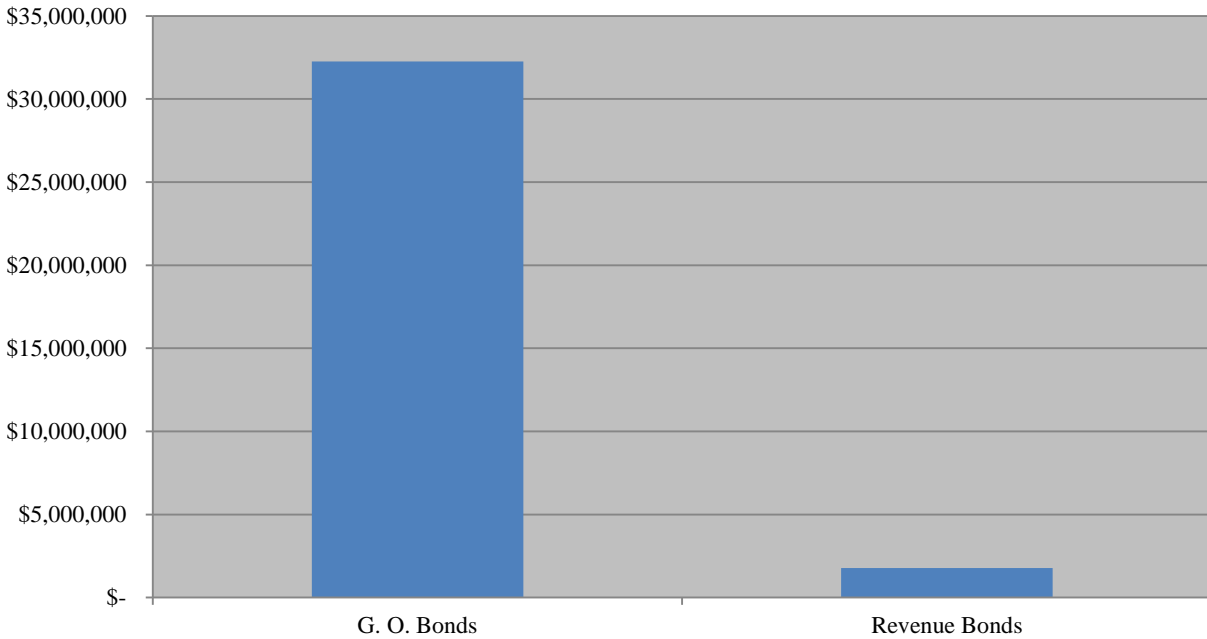
*As it relates to the debt margin of the County, only the debt of the Detention Center is considered general obligation debt of County.

Moody’s Aa2 Standard & Poor’s AA-

Debt Service Schedule by Category



Debt Service by Type



General Obligation Bond Debt Service Schedule

Fiscal Year	Roper Upgrade		Liberty/Pickens Fire Station		Cramer Upgrade	
	Principal	Interest	Principal	Interest	Principal	Interest
2021	174,393	32,535	130,880	27,715	56,279	9,385
2022	178,350	28,578	134,060	24,535	57,556	8,108
2023	182,396	24,532	137,318	21,277	58,861	6,802
2024	186,535	20,393	140,654	17,940	60,197	5,467
2025	190,768	16,160	144,072	14,523	61,563	4,101
2026	195,096	11,832	147,573	11,022	62,960	2,704
2027	199,523	7,405	151,159	7,436	64,389	1,275
2028	204,051	2,878	154,832	3,762	16,234	92
TOTAL	\$ 1,511,112	\$ 144,313	\$ 1,140,548	\$ 128,210	\$ 438,039	\$ 37,934

Fiscal Year	Vineyards Fire Equipment		Shady Grove Fire Building		Vineyards Fire Trucks	
	Principal	Interest	Principal	Interest	Principal	Interest
2021	91,000	4,195	102,977	3,112	15,000	2,173
2022	93,000	2,120	104,521	1,568	20,000	1,580
2023	-	-	-	-	20,000	790
TOTAL	\$ 184,000	\$ 6,315	\$ 207,498	\$ 4,680	\$ 55,000	\$ 4,543

Fiscal Year	Upper/Middle		Detention Center		PumpkinTown Fire	
	Principal	Interest	Principal	Interest	Principal	Interest
2021	155,000	147,975	920,000	824,113	38,000	14,178
2022	165,000	140,225	955,000	787,313	39,000	13,171
2023	170,000	131,975	995,000	749,113	41,000	12,137
2024	180,000	123,475	1,035,000	709,313	42,000	11,051
2025	185,000	114,475	1,075,000	667,913	43,000	9,938
2026	200,000	105,225	1,120,000	624,913	44,000	8,798
2027	210,000	95,225	1,165,000	580,113	45,000	7,632
2028	220,000	84,725	1,210,000	533,513	46,000	6,440
2029	230,000	73,725	1,260,000	485,113	47,000	5,221
2030	240,000	62,225	1,310,000	434,713	49,000	3,975
2031	255,000	50,225	1,360,000	382,313	50,000	2,677
2032	265,000	42,575	1,415,000	327,913	51,000	1,352
2033	270,000	34,625	1,460,000	285,463	-	-
2034	280,000	26,525	1,505,000	241,663	-	-
2035	285,000	18,125	1,550,000	196,513	-	-
2036	295,000	9,219	1,595,000	150,013	-	-
2037	-	-	1,645,000	102,163	-	-
2038	-	-	1,690,000	52,813	-	-
TOTAL	\$ 3,605,000	\$ 1,260,544	\$ 23,265,000	\$ 8,134,984	\$ 535,000	\$ 96,570

Fiscal Year	Crosswell Pickens FD		Fiscal Year	Crosswell Pickens FD	
	Principal	Interest		Principal	Interest
2021	134,000	27,857	2026	149,000	13,038
2022	137,000	25,016	2027	152,000	9,879
2023	139,000	22,112	2028	155,000	6,657
2024	143,000	19,165	2029	159,000	3,371
2025	146,000	16,133	TOTAL	\$ 1,314,000	\$ 143,228

Revenue Bond Debt Service Schedule

Fiscal Year	North Central Plant A		North Central Plant B	
	Principal	Interest	Principal	Interest
2021	31,819	32,093	6,675	6,717
2022	32,542	31,370	6,827	6,565
2023	33,282	30,630	6,982	6,410
2024	33,957	29,955	7,123	6,269
2025	34,810	29,102	7,303	6,089
2026	35,602	28,310	7,469	5,923
2027	36,411	27,501	7,638	5,754
2028	37,166	26,746	7,797	5,595
2029	38,084	25,828	7,989	5,403
2030	38,950	24,962	8,171	5,221
2031	39,835	24,077	8,360	5,035
2032	40,677	23,235	8,533	4,859
2033	41,665	22,247	8,741	4,651
2034	42,613	21,299	8,939	4,453
2035	43,581	20,331	9,142	4,250
2036	44,519	19,393	9,339	4,053
2037	45,584	18,328	9,563	3,829
2038	46,620	17,292	9,780	3,612
2039	47,680	16,232	10,002	3,390
2040	48,723	15,189	10,221	3,171
2041	49,872	14,040	10,462	2,930
2042	51,006	12,906	10,700	2,692
2043	52,165	11,747	10,943	2,449
2044	53,323	10,589	11,186	2,206
2045	54,563	9,349	11,446	1,946
2046	55,804	8,108	11,706	1,686
2047	57,072	6,840	11,973	1,419
2048	58,355	5,557	12,242	1,150
2049	59,696	4,216	12,523	869
2050	61,053	2,859	12,808	584
2051	62,441	1,471	13,099	293
2052	37,078	204	7,778	34
TOTAL	\$ 1,446,548	\$ 572,006	\$ 303,460	\$ 119,507

SPECIAL REVENUE FUNDS	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 BUDGET
REVENUES				
Taxes	\$ 6,593,642	\$ 6,993,605	\$ 6,804,172	\$ 7,019,782
Licenses, Permits & Fees	6,573,343	6,656,114	7,019,582	7,098,978
Intergovernmental	1,044,207	812,237	705,371	739,933
Charges for Services	119,981	103,028	76,000	75,000
Fines & Forfeitures	87,787	79,216	87,000	76,000
Investment Income	11,619	9,761	1,000	-
Contributions	21,597	641	12,000	12,000
Miscellaneous	22,323	21,399	4,700	779,700
	<u>14,474,499</u>	<u>14,676,001</u>	<u>14,709,825</u>	<u>15,801,393</u>
EXPENDITURES				
Public Safety	5,725,760	5,812,972	6,637,072	6,281,354
Public Works	288,259	1,551,959	1,558,750	1,322,307
Culture & Recreation	4,257,265	4,191,062	4,486,719	4,535,818
Economic Development	457,830	563,678	523,616	533,148
Intergovernmental	1,507,600	1,585,100	1,579,900	1,598,800
Other	-	-	591,250	591,250
Capital Outlay	1,109,882	689,162	1,821,500	1,526,397
Debt Service				
Principal	195,836	69,923	255,719	268,148
Interest & Fiscal Charges	68,789	63,531	66,886	65,449
	<u>13,611,221</u>	<u>14,527,387</u>	<u>17,521,412</u>	<u>16,722,671</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>863,278</u>	<u>148,614</u>	<u>(2,811,587)</u>	<u>(921,278)</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from Bond Issuance	-	-	-	270,000
Proceeds from Capital Lease	-	-	1,350,000	-
Transfer In (Out)	1,082,239	312,639	780,225	828,289
Budgeted Fund Balance	-	-	681,362	(177,011)
	<u>1,082,239</u>	<u>312,639</u>	<u>2,811,587</u>	<u>921,278</u>
REVENUES & OTHER FINANCING OVER (UNDER) EXPENDITURES	<u>\$ 1,945,517</u>	<u>\$ 461,253</u>	<u>\$ -</u>	<u>\$ -</u>
Beginning Fund Balance	<u>\$ 9,029,961</u>	<u>\$ 9,029,961</u>	<u>\$ 10,975,478</u>	<u>\$ 10,294,116</u>
Ending Fund Balance, June 30	<u>\$ 10,975,478</u>	<u>\$ 8,568,708</u>	<u>\$ 10,294,116</u>	<u>\$ 10,471,127</u>

TRI-COUNTY TECHNICAL COLLEGE	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 BUDGET
REVENUES				
Taxes	\$ 1,316,513	\$ 1,385,616	\$ 1,373,849	\$ 1,401,578
	<u>1,316,513</u>	<u>1,385,616</u>	<u>1,373,849</u>	<u>1,401,578</u>
EXPENDITURES				
Intergovernmental	1,507,600	1,585,100	1,579,900	1,598,800
	<u>1,507,600</u>	<u>1,585,100</u>	<u>1,579,900</u>	<u>1,598,800</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(191,087)</u>	<u>(199,484)</u>	<u>(206,051)</u>	<u>(197,222)</u>
OTHER FINANCING SOURCES (USES)				
Budgeted Fund Balance	-	-	206,051	197,222
	<u>-</u>	<u>-</u>	<u>206,051</u>	<u>197,222</u>
REVENUES & OTHER FINANCING OVER (UNDER) EXPENDITURES	<u>\$ (191,087)</u>	<u>\$ (199,484)</u>	<u>\$ -</u>	<u>\$ -</u>
Beginning Fund Balance	\$ 1,507,022	\$ 1,315,935	\$ 1,116,451	\$ 910,400
Ending Fund Balance, June 30	\$ 1,315,935	\$ 1,116,451	\$ 910,400	\$ 713,178

FIXED NUCLEAR FUND	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 BUDGET
REVENUES				
Intergovernmental	\$ 90,190	\$ 90,190	\$ 90,190	\$ 90,190
	90,190	90,190	90,190	90,190
EXPENDITURES				
Public Safety	104,290	100,029	109,320	100,635
Capital Outlay	-	-	-	-
	104,290	100,029	109,320	100,635
REVENUES OVER (UNDER) EXPENDITURES	(14,100)	(9,839)	(19,130)	(10,445)
OTHER FINANCING SOURCES (USES)				
Transfer In (Out)	19,623	19,151	19,130	19,684
Budgeted Fund Balance	-	-	-	(9,239)
	19,623	19,151	19,130	10,445
REVENUES & OTHER FINANCING OVER (UNDER) EXPENDITURES	\$ 5,523	\$ 9,312	\$ -	\$ -
Beginning Fund Balance	\$ 15,487	\$ 21,010	\$ 30,322	\$ 30,322
Ending Fund Balance, June 30	\$ 21,010	\$ 30,322	\$ 30,322	\$ 39,561

COMMERCE PARK FUND	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 BUDGET
REVENUES				
Taxes	\$ 124,895	\$ 141,959	\$ -	\$ -
	124,895	141,959	-	-
EXPENDITURES				
Economic Development	-	-	58,500	58,500
	-	-	58,500	58,500
REVENUES OVER (UNDER) EXPENDITURES				
	124,895	141,959	(58,500)	(58,500)
OTHER FINANCING SOURCES (USES)				
Transfer In (Out)	263,496	-	-	-
Budgeted Fund Balance	-	-	58,500	58,500
	263,496	-	58,500	58,500
REVENUES & OTHER FINANCING OVER (UNDER) EXPENDITURES				
	\$ 388,391	\$ 141,959	\$ -	\$ -
Beginning Fund Balance	\$ -	\$ 388,391	\$ 530,350	\$ 471,850
Ending Fund Balance, June 30	\$ 388,391	\$ 530,350	\$ 471,850	\$ 413,350

LIBRARY	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 BUDGET
REVENUES				
Taxes	\$ 3,175,752	\$ 3,343,275	\$ 3,319,214	\$ 3,435,312
Intergovernmental	229,633	242,926	208,642	238,448
Charges for Services	84,682	77,876	76,000	75,000
Investment Income	6,491	365	1,000	-
Contributions	8,068	-	12,000	12,000
	3,504,626	3,664,442	3,616,856	3,760,760
EXPENDITURES				
Culture & Recreation	3,441,820	3,319,605	3,616,856	3,724,076
Capital Outlay	-	-	-	36,684
	3,441,820	3,319,605	3,616,856	3,760,760
REVENUES OVER (UNDER) EXPENDITURES	62,806	344,837	-	-
OTHER FINANCING SOURCES (USES)				
Budgeted Fund Balance	-	-	-	-
	-	-	-	-
REVENUES & OTHER FINANCING OVER (UNDER) EXPENDITURES	\$ 62,806	\$ 344,837	\$ -	\$ -
Beginning Fund Balance	\$ 2,072,021	\$ 2,134,827	\$ 2,479,664	\$ 2,479,664
Ending Fund Balance, June 30	\$ 2,134,827	\$ 2,479,664	\$ 2,479,664	\$ 2,479,664

Library

Mission

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

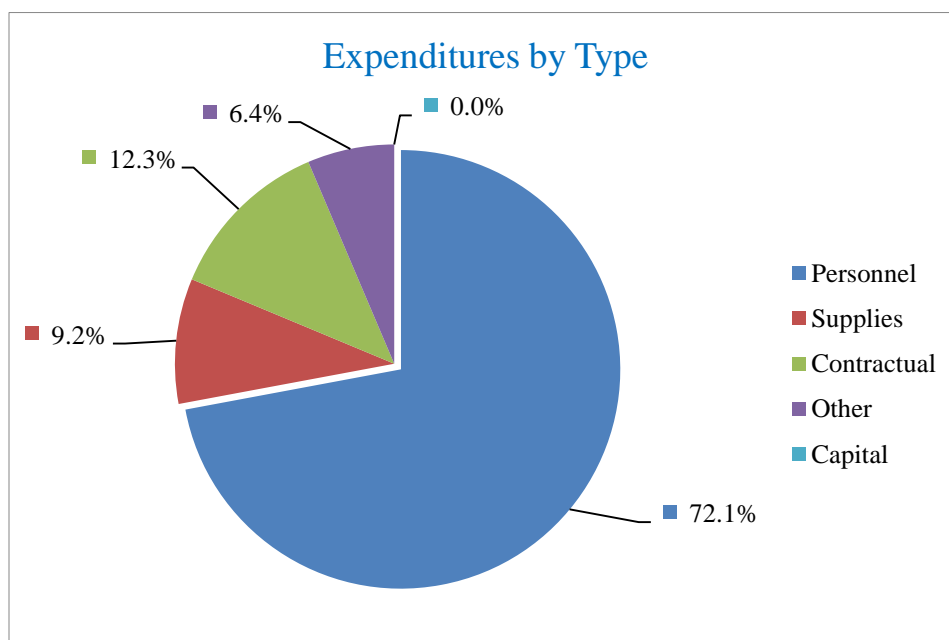
FY 2021 Budget Highlights

The budget includes funds for a feasibility study for engineering services for the expansion of space for community use at the Library.

Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 20-21 RECOMMEND	DOLLAR CHANGE
PERSONNEL	\$ 2,543,222	\$ 2,680,687	\$ 2,683,590	\$ 2,903
SUPPLIES	182,355	321,536	343,731	22,195
CONTRACTUAL	385,235	405,991	458,307	52,316
OTHER	208,791	208,642	238,448	29,806
CAPITAL	-	-	36,684	36,684
Sub Total	\$ 3,319,603	\$ 3,616,856	\$ 3,760,760	\$ 143,904

DESCRIPTION	FY 18-19 BUDGET	FY 19-20 BUDGET	FY 20-21 RECOMMEND	COUNT CHANGE
FULL TIME	38	38	38	0
PART TIME	19	19	19	0
Sub Total	57	57	57	0



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VICTIM ADVOCATE	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 BUDGET
REVENUES				
Fines & Forfeitures	\$ 87,787	\$ 79,216	\$ 87,000	\$ 76,000
	<u>87,787</u>	<u>79,216</u>	<u>87,000</u>	<u>76,000</u>
EXPENDITURES				
Public Safety	79,270	76,743	107,219	106,896
	<u>79,270</u>	<u>76,743</u>	<u>107,219</u>	<u>106,896</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>8,517</u>	<u>2,473</u>	<u>(20,219)</u>	<u>(30,896)</u>
OTHER FINANCING SOURCES (USES)				
Budgeted Fund Balance	-	-	20,219	30,896
	<u>-</u>	<u>-</u>	<u>20,219</u>	<u>30,896</u>
REVENUES & OTHER FINANCING OVER (UNDER) EXPENDITURES	<u>\$ 8,517</u>	<u>\$ 2,473</u>	<u>\$ -</u>	<u>\$ -</u>
Beginning Fund Balance	\$ 80,644	\$ 89,161	\$ 91,634	\$ 71,415
Ending Fund Balance, June 30	<u>\$ 89,161</u>	<u>\$ 91,634</u>	<u>\$ 71,415</u>	<u>\$ 40,519</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.

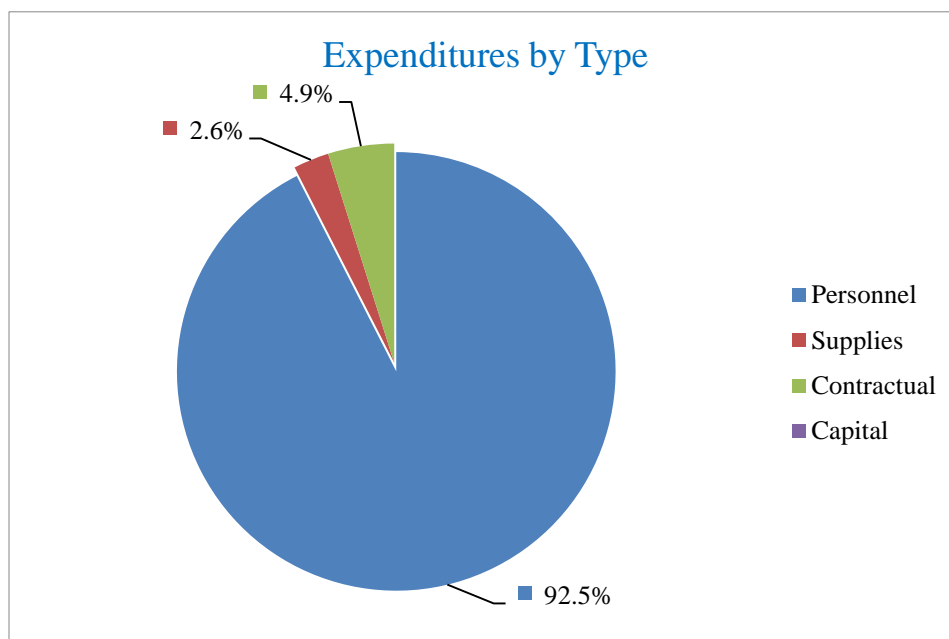
FY 2021 Budget Highlights

No significant changes for the FY 2021 budget.

Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 20-21 RECOMMEND	DOLLAR CHANGE
PERSONNEL	\$ 71,122	\$ 99,103	\$ 98,875	\$ (228)
SUPPLIES	2,272	3,062	2,812	(250)
CONTRACTUAL	3,352	5,054	5,209	155
OTHER	-	-	-	-
CAPITAL	-	-	-	-
Sub Total	\$ 76,746	\$ 107,219	\$ 106,896	\$ (323)

DESCRIPTION	FY 18-19 BUDGET	FY 19-20 BUDGET	FY 20-21 RECOMMEND	COUNT CHANGE
FULL TIME	1	1	1	0
PART TIME	1	1	1	0
Sub Total	2	2	2	0



EMERGENCY TELEPHONE SYSTEM	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 BUDGET
REVENUES				
Licenses, Permits & Fees	\$ 406,628	\$ 326,274	\$ 360,000	\$ 330,000
Intergovernmental	712,049	226,014	356,352	360,147
	<u>1,118,677</u>	<u>552,288</u>	<u>716,352</u>	<u>690,147</u>
EXPENDITURES				
Public Safety	747,986	613,862	739,686	690,147
Capital Outlay	490,362	49,137	90,000	-
	<u>1,238,348</u>	<u>662,999</u>	<u>829,686</u>	<u>690,147</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(119,671)</u>	<u>(110,711)</u>	<u>(113,334)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Budgeted Fund Balance	-	-	113,334	-
	<u>-</u>	<u>-</u>	<u>113,334</u>	<u>-</u>
REVENUES & OTHER FINANCING OVER (UNDER) EXPENDITURES	<u>\$ (119,671)</u>	<u>\$ (110,711)</u>	<u>\$ -</u>	<u>\$ -</u>
Beginning Fund Balance	\$ 961,524	\$ 841,853	\$ 731,142	\$ 617,808
Ending Fund Balance, June 30	<u>\$ 841,853</u>	<u>\$ 731,142</u>	<u>\$ 617,808</u>	<u>\$ 617,808</u>

Emergency Telephone System

Mission

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

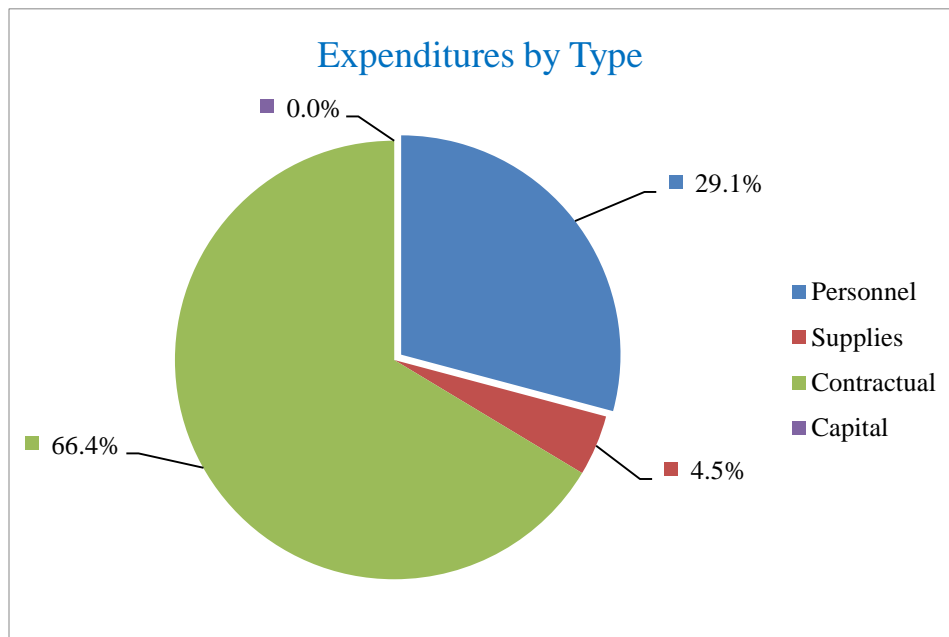
FY 2021 Budget Highlights

No significant changes for the FY 2021 budget.

Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 20-21 RECOMMEND	DOLLAR CHANGE
PERSONNEL	\$ 245,950	\$ 270,068	\$ 201,166	\$ (68,902)
SUPPLIES	32,940	58,901	30,880	(28,021)
CONTRACTUAL	334,973	410,717	458,101	47,384
CAPITAL	49,137	90,000	-	(90,000)
Sub Total	\$ 663,000	\$ 829,686	\$ 690,147	\$ (139,539)

DESCRIPTION	FY 18-19 BUDGET	FY 19-20 BUDGET	FY 20-21 RECOMMEND	COUNT CHANGE
FULL TIME	4	4	3	-1
PART TIME	0	0	0	0
Sub Total	4	4	3	-1



RURAL FIRE DISTRICTS	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 BUDGET
REVENUES				
Taxes	\$ 1,792,151	\$ 1,929,280	\$ 1,926,109	\$ 1,997,892
Licenses, Permits & Fees	3,606,453	3,758,187	4,109,582	4,218,978
Intergovernmental	-	179,390	-	-
Investment Income	4,731	8,739	-	-
Contributions	3,375	200	-	-
Miscellaneous	10,592	12,664	2,300	777,300
	<u>5,417,302</u>	<u>5,888,460</u>	<u>6,037,991</u>	<u>6,994,170</u>
EXPENDITURES				
Public Safety	4,794,214	5,022,338	5,678,447	5,381,276
Capital Outlay	357,668	307,751	1,710,000	1,253,270
Debt Service				
Principal	195,836	69,923	255,719	268,148
Interest & Fiscal Charges	68,789	63,531	66,886	65,449
	<u>5,416,507</u>	<u>5,463,543</u>	<u>7,711,052</u>	<u>6,968,143</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>795</u>	<u>424,917</u>	<u>(1,673,061)</u>	<u>26,027</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from Bond Issuance	-	-	-	270,000
Proceeds from Capital Lease	-	-	1,350,000	-
Transfer In (Out)	-	(400,000)	-	-
Budgeted Fund Balance	-	-	323,061	(296,027)
	<u>-</u>	<u>(400,000)</u>	<u>1,673,061</u>	<u>(26,027)</u>
REVENUES & OTHER FINANCING OVER (UNDER) EXPENDITURES	<u>\$ 795</u>	<u>\$ 24,917</u>	<u>\$ -</u>	<u>\$ -</u>
Beginning Fund Balance	<u>\$ 2,431,719</u>	<u>\$ 2,432,514</u>	<u>\$ 2,457,431</u>	<u>\$ 2,134,370</u>
Ending Fund Balance, June 30	<u>\$ 2,432,514</u>	<u>\$ 2,457,431</u>	<u>\$ 2,134,370</u>	<u>\$ 2,430,397</u>

Fire Department

Mission

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

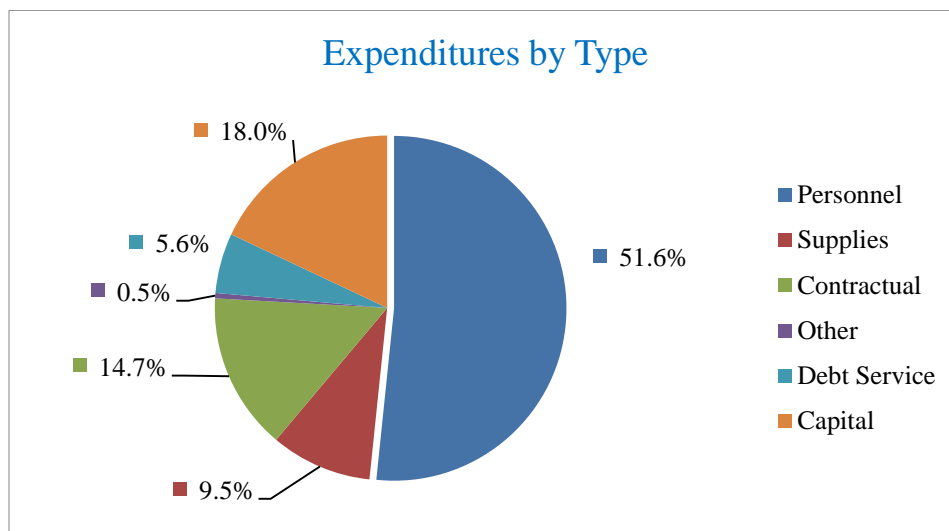
FY 2021 Budget Highlights

The budget includes funding for no additional personnel for FY 2021. The budget does include funding for the replacement of capital equipment for several of the fire departments. Self Contained Breathing Apparatus (S.C.B.A.) equipment will be replaced for Liberty, Crosswell and Dacusville Fire Departments. Fire trucks will be replaced at the Six Mile, Dacusville and Vineyards Fire Departments.

Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 20-21 RECOMMEND	DOLLAR CHANGE
PERSONNEL	\$ 3,391,233	\$ 3,385,741	\$ 3,598,469	\$ 212,728
SUPPLIES	621,472	707,839	661,645	(46,194)
CONTRACTUAL	976,983	995,784	1,027,701	31,917
OTHER	-	429,363	35,000	(394,363)
DEBT SERVICE	133,454	322,605	392,058	69,453
CAPITAL	307,751	1,710,000	1,253,270	(456,730)
Sub Total	\$ 5,430,893	\$ 7,551,332	\$ 6,968,143	\$ (583,189)

DESCRIPTION	FY 18-19 BUDGET	FY 19-20 BUDGET	FY 20-21 RECOMMEND	COUNT CHANGE
FULL TIME	44	49	49	0
PART TIME	51	48	48	0
Sub Total	95	97	97	0



RURAL FIRE DISTRICTS	<i>EASLEY</i>	<i>LIBERTY</i>	<i>PUMPKINTOWN</i>	<i>CROSSWELL</i>	<i>SIX MILE</i>
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, Permits & Fees	547,688	935,269	222,382	752,290	308,790
Miscellaneous	-	-	-	-	575,000
	<u>547,688</u>	<u>935,269</u>	<u>222,382</u>	<u>752,290</u>	<u>883,790</u>
EXPENDITURES					
Public Safety	546,396	853,389	132,251	651,287	124,461
Capital Outlay	-	34,240	-	32,500	575,000
Debt Service					
Principal	-	-	38,000	81,973	85,446
Interest & Fiscal Charges	-	-	14,178	15,145	23,666
	<u>546,396</u>	<u>887,629</u>	<u>184,429</u>	<u>780,905</u>	<u>808,573</u>
REVENUES OVER					
(UNDER) EXPENDITURES	<u>1,292</u>	<u>47,640</u>	<u>37,953</u>	<u>(28,615)</u>	<u>75,217</u>
OTHER FINANCING SOURCES (USES)					
Proceeds from Bond Issuance	-	-	-	-	-
Budgeted Fund Balance	(1,292)	(47,640)	(37,953)	28,615	(75,217)
	<u>(1,292)</u>	<u>(47,640)</u>	<u>(37,953)</u>	<u>28,615</u>	<u>(75,217)</u>
REVENUES & OTHER FINANCING OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Beginning Fund Balance	<u>\$ 292,409</u>	<u>\$ (113,992)</u>	<u>\$ 464,976</u>	<u>\$ 344,009</u>	<u>\$ (141,028)</u>
Ending Fund Balance, June 30	<u>\$ 293,701</u>	<u>\$ (66,352)</u>	<u>\$ 502,929</u>	<u>\$ 315,394</u>	<u>\$ (65,811)</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>
\$ -	\$ -	\$ -	\$ -	\$ 534,728	\$ -	\$ 775,187	\$ 687,977	\$ 1,997,892
833,410	335,706	61,630	218,733	-	3,080	-	-	4,218,978
-	200,000	2,300	-	-	-	-	-	777,300
833,410	535,706	63,930	218,733	534,728	3,080	775,187	687,977	6,994,170
775,982	238,003	60,805	173,816	534,728	2,737	745,134	542,287	5,381,276
-	282,170	25,000	-	-	-	304,360	-	1,253,270
-	62,729	-	-	-	-	-	-	268,148
-	12,460	-	-	-	-	-	-	65,449
775,982	595,362	85,805	173,816	534,728	2,737	1,049,494	542,287	6,968,143
57,428	(59,656)	(21,875)	44,917	-	343	(274,307)	145,690	26,027
-	-	-	-	-	-	270,000	-	270,000
(57,428)	59,656	21,875	(44,917)	-	(343)	4,307	(145,690)	(296,027)
(57,428)	59,656	21,875	(44,917)	-	(343)	274,307	(145,690)	(26,027)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 158,995	\$ (52,967)	\$ 134,816	\$ 185,417	\$ 231,178	\$ 17,374	\$ 470,896	\$ 465,348	\$ 2,457,431
\$ 216,423	\$ (112,623)	\$ 112,941	\$ 230,334	\$ 231,178	\$ 17,717	\$ 466,589	\$ 611,038	\$ 2,753,458

ACCOMMODATION TAX	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 BUDGET
REVENUES				
Taxes	\$ 184,331	\$ 193,475	\$ 185,000	\$ 185,000
	184,331	193,475	185,000	185,000
EXPENDITURES				
Culture & Recreation	120,158	232,665	\$ 152,000	152,000
	120,158	232,665	152,000	152,000
REVENUES OVER (UNDER) EXPENDITURES				
	64,173	(39,190)	33,000	33,000
OTHER FINANCING SOURCES (USES)				
Transfer In (Out)	(32,967)	(33,424)	(33,000)	(33,000)
	(32,967)	(33,424)	(33,000)	(33,000)
REVENUES & OTHER FINANCING OVER (UNDER) EXPENDITURES				
	\$ 31,206	\$ (72,614)	\$ -	\$ -
Beginning Fund Balance	\$ 181,352	\$ 212,558	\$ 139,944	\$ (22,905)
Ending Fund Balance, June 30	\$ 212,558	\$ 139,944	\$ 139,944	\$ (22,905)

TOURISM FUNDS	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 BUDGET
REVENUES				
Intergovernmental	\$ 1,797	\$ 5,895	\$ -	\$ -
Charges for Services	35,299	25,152	-	-
Contributions	154	441	-	-
Miscellaneous	11,731	8,735	-	-
	<u>48,981</u>	<u>40,223</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Culture & Recreation	86,932	88,055	-	4,450
	<u>86,932</u>	<u>88,055</u>	<u>-</u>	<u>4,450</u>
REVENUES OVER (UNDER) EXPENDITURES				
	<u>(37,951)</u>	<u>(47,832)</u>	<u>-</u>	<u>(4,450)</u>
OTHER FINANCING SOURCES (USES)				
Budgeted Fund Balance	-	-	-	4,450
	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,450</u>
REVENUES & OTHER FINANCING OVER (UNDER) EXPENDITURES				
	<u>\$ (37,951)</u>	<u>\$ (47,832)</u>	<u>\$ -</u>	<u>\$ -</u>
Beginning Fund Balance	\$ 90,335	\$ 52,384	\$ 4,552	\$ 4,552
Ending Fund Balance, June 30	<u>\$ 52,384</u>	<u>\$ 4,552</u>	<u>\$ 4,552</u>	<u>\$ 102</u>

<u>ACCOMMODATION FEE</u>	<u>FY 2018 ACTUAL</u>	<u>FY 2019 ACTUAL</u>	<u>FY 2020 BUDGET</u>	<u>FY 2021 BUDGET</u>
REVENUES				
Licenses, Permits & Fees	\$ 408,323	\$ 394,788	\$ 400,000	\$ 400,000
	408,323	394,788	400,000	400,000
EXPENDITURES				
Culture & Recreation	162,282	162,745	298,602	237,187
Capital Outlay	261,852	311,905	21,500	-
	424,134	474,650	320,102	237,187
REVENUES OVER (UNDER) EXPENDITURES	(15,811)	(79,862)	79,898	162,813
OTHER FINANCING SOURCES (USES)				
Budgeted Fund Balance	-	-	(79,898)	(162,813)
	-	-	(79,898)	(162,813)
REVENUES & OTHER FINANCING OVER (UNDER) EXPENDITURES	\$ (15,811)	\$ (79,862)	\$ -	\$ -
Beginning Fund Balance	\$ 365,407	\$ 349,596	\$ 269,734	\$ 349,632
Ending Fund Balance, June 30	\$ 349,596	\$ 269,734	\$ 349,632	\$ 512,445

ROAD MAINTENANCE FEE	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 BUDGET
REVENUES				
Licenses, Permits & Fees	\$ 2,151,939	\$ 2,176,865	\$ 2,150,000	\$ 2,150,000
	2,151,939	2,176,865	2,150,000	2,150,000
EXPENDITURES				
Public Works	288,259	1,551,959	1,558,750	1,322,307
Other	-	-	591,250	591,250
Capital Outlay	-	20,369	-	236,443
	288,259	1,572,328	2,150,000	2,150,000
REVENUES OVER (UNDER) EXPENDITURES	1,863,680	604,537	-	-
OTHER FINANCING SOURCES (USES)				
Transfer In (Out)	-	-	-	-
	-	-	-	-
REVENUES & OTHER FINANCING OVER (UNDER) EXPENDITURES	\$ 1,863,680	\$ 604,537	\$ -	\$ -
Beginning Fund Balance	\$ 998,915	\$ 2,862,595	\$ 3,467,132	\$ 3,467,132
Ending Fund Balance, June 30	\$ 2,862,595	\$ 3,467,132	\$ 3,467,132	\$ 3,467,132

Road Maintenance Fee

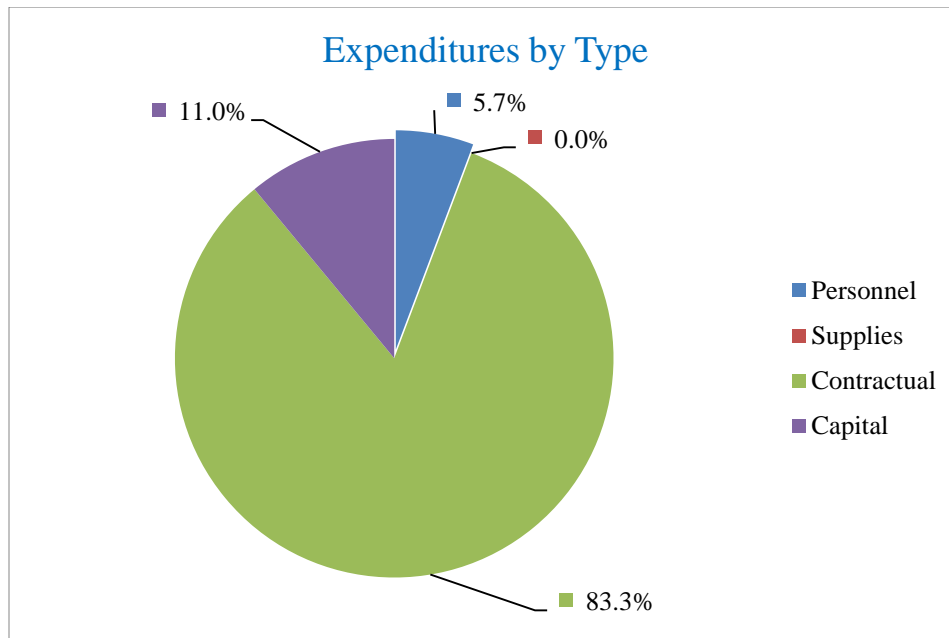
FY 2021 Budget Highlights

The budget includes funding for the annual resurfacing of city and county roads and the replacement of the arch culvert at Rocky Bottom Road and Silver Creek Road.

Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 20-21 RECOMMEND	DOLLAR CHANGE
PERSONNEL	\$ 102,849	\$ 114,780	\$ 123,401	\$ 8,621
SUPPLIES	-	-	-	-
CONTRACTUAL	1,463,319	2,035,220	1,790,156	(245,064)
CAPITAL	6,160	-	236,443	236,443
Sub Total	\$ 1,572,328	\$ 2,150,000	\$ 2,150,000	\$ -

DESCRIPTION	FY 18-19 BUDGET	FY 19-20 BUDGET	FY 20-21 RECOMMEND	COUNT CHANGE
FULL TIME	0	0	0	0
PART TIME	3	3	3	0
Sub Total	3	3	3	0



RECREATION FUND	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 BUDGET
REVENUES				
Charges for Services	\$ -	\$ -	\$ -	\$ -
	-	-	-	-
EXPENDITURES				
Culture & Recreation	446,073	387,992	419,261	418,105
	446,073	387,992	419,261	418,105
REVENUES OVER (UNDER) EXPENDITURES				
	(446,073)	(387,992)	(419,261)	(418,105)
OTHER FINANCING SOURCES (USES)				
Transfer In (Out)	300,000	300,000	419,261	418,105
	300,000	300,000	419,261	418,105
REVENUES & OTHER FINANCING OVER (UNDER) EXPENDITURES				
	\$ (146,073)	\$ (87,992)	\$ -	\$ -
Beginning Fund Balance	\$ 341,022	\$ 194,949	\$ 106,957	\$ 106,957
Ending Fund Balance, June 30	\$ 194,949	\$ 106,957	\$ 106,957	\$ 106,957

PRISON FUND	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 BUDGET
REVENUES				
Miscellaneous	\$ 5,457	\$ 1,304	\$ 2,400	\$ 2,400
	<u>5,457</u>	<u>1,304</u>	<u>2,400</u>	<u>2,400</u>
EXPENDITURES				
Public Safety	2,790	2,131	2,400	2,400
	<u>2,790</u>	<u>2,131</u>	<u>2,400</u>	<u>2,400</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>2,667</u>	<u>(827)</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfer In (Out)	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
REVENUES & OTHER FINANCING OVER (UNDER) EXPENDITURES	<u>\$ 2,667</u>	<u>\$ (827)</u>	<u>\$ -</u>	<u>\$ -</u>
Beginning Fund Balance	\$ 581	\$ 3,248	\$ 2,421	\$ 2,421
Ending Fund Balance, June 30	<u>\$ 3,248</u>	<u>\$ 2,421</u>	<u>\$ 2,421</u>	<u>\$ 2,421</u>

PICKENS ALLIANCE	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 BUDGET
REVENUES				
Intergovernmental	\$ 10,538	\$ 67,822	\$ 50,187	\$ 51,148
Investment Income	397	657	-	-
Contributions	10,000	-	-	-
	<u>20,935</u>	<u>68,479</u>	<u>50,187</u>	<u>51,148</u>
EXPENDITURES				
Economic Development	457,830	563,678	465,116	474,648
	<u>457,830</u>	<u>563,678</u>	<u>465,116</u>	<u>474,648</u>
REVENUES OVER (UNDER) EXPENDITURES				
	<u>(436,895)</u>	<u>(495,199)</u>	<u>(414,929)</u>	<u>(423,500)</u>
OTHER FINANCING SOURCES (USES)				
Transfer In (Out)	532,087	426,912	374,834	423,500
Budgeted Fund Balance	-	-	40,095	-
	<u>532,087</u>	<u>426,912</u>	<u>414,929</u>	<u>423,500</u>
REVENUES & OTHER FINANCING OVER (UNDER) EXPENDITURES				
	<u>\$ 95,192</u>	<u>\$ (68,287)</u>	<u>\$ -</u>	<u>\$ -</u>
Beginning Fund Balance	\$ 66,685	\$ 161,877	\$ 93,590	\$ 53,495
Ending Fund Balance, June 30	<u>\$ 161,877</u>	<u>\$ 93,590</u>	<u>\$ 53,495</u>	<u>\$ 53,495</u>

Pickens Alliance

Mission

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

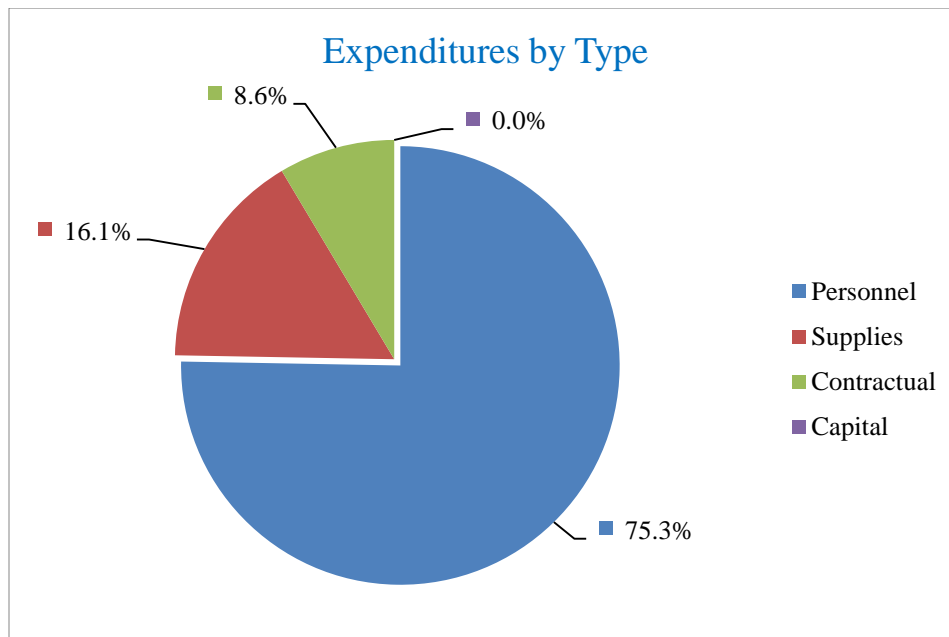
FY 2021 Budget Highlights

No significant changes for the FY 2021 budget.

Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 20-21 RECOMMEND	DOLLAR CHANGE
PERSONNEL	\$ 340,918	\$ 344,294	\$ 357,346	\$ 13,052
SUPPLIES	187,230	80,441	76,641	(3,800)
CONTRACTUAL	35,530	40,381	40,661	280
CAPITAL	-	-	-	-
Sub Total	\$ 563,678	\$ 465,116	\$ 474,648	\$ 9,532

DESCRIPTION	FY 18-19 BUDGET	FY 19-20 BUDGET	FY 20-21 RECOMMEND	COUNT CHANGE
FULL TIME	3	3	3	0
PART TIME	0	0	0	0
Sub Total	3	3	3	0



PUBLIC SERVICE COMMISSION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 BUDGET
OPERATING REVENUES				
Charges for Service	\$ 1,414,731	\$ 1,494,499	\$ 1,836,640	\$ 1,852,574
	<u>1,414,731</u>	<u>1,494,499</u>	<u>1,836,640</u>	<u>1,852,574</u>
OPERATING EXPENSES				
Personnel Services	697,361	511,057	512,314	521,599
Operating Expenses	912,042	824,449	1,070,003	1,554,327
	<u>1,609,403</u>	<u>1,335,506</u>	<u>1,582,317</u>	<u>2,075,926</u>
OPERATING (LOSS) INCOME	<u>(194,672)</u>	<u>158,993</u>	<u>254,323</u>	<u>(223,352)</u>
NON-OPERATING REVENUES (EXPENSES)				
Reserve for Debt /Contingency	-	-	(95,941)	-
Debt Service - Principal	82,251	36,804	(37,531)	(38,494)
Debt Service - Interest	(139,448)	(40,500)	(39,773)	(38,810)
Other nonoperating revenue	-	4,272	-	-
Capital	-	-	-	(40,000)
Fund Equity	-	-	(79,354)	342,380
Capital Contribution	400,002	400,368	-	-
Transfers In	4,450,699	976	(1,724)	(1,724)
	<u>4,793,504</u>	<u>401,920</u>	<u>(254,323)</u>	<u>223,352</u>
NET INCOME (LOSS) - BUDGETARY BASIS	<u>\$ 4,598,832</u>	<u>\$ 560,913</u>	<u>\$ -</u>	<u>\$ -</u>
ADJUSTMENT TO GAAP BASIS INCREASES (DECREASES)				
Depreciation	(1,161,698)	(1,161,185)		
Change in Accounting Principal	(150,038)	-		
Repayment of loan	(82,251)	(36,804)		
CHANGE IN NET ASSETS GAAP BASIS	<u>\$ 3,204,845</u>	<u>\$ (637,076)</u>		
Beginning Fund Equity	\$ 22,364,434	\$ 25,569,279		
Ending Fund Equity, June 30	\$ 25,569,279	\$ 24,932,203		

Public Service Commission

Mission

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

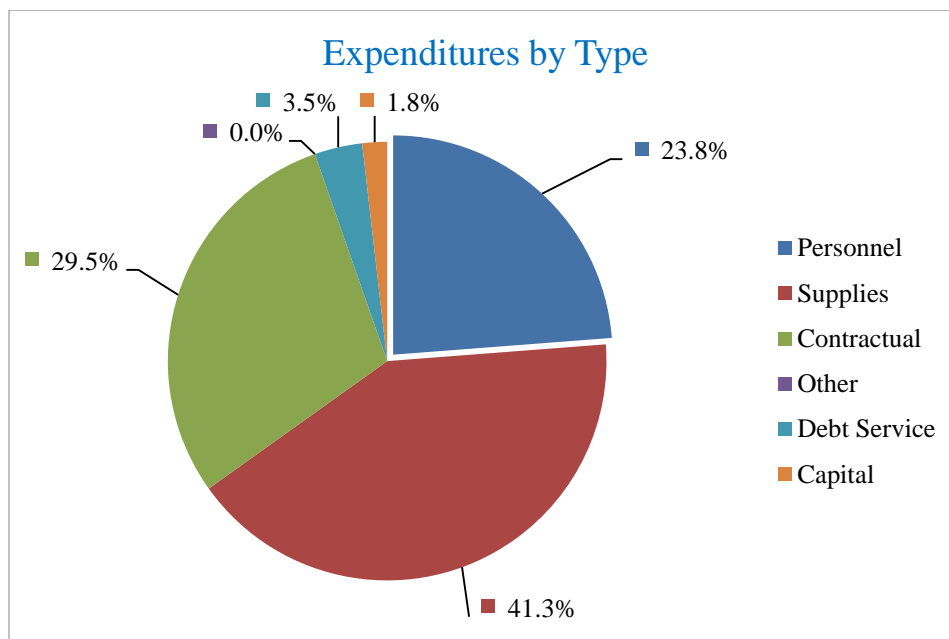
FY 2021 Budget Highlights

The budget includes funding for the painting at the 18 Mile Creek Waste Water Treatment Plant. This will extend the life of the treatment plant for several years and eliminate the need for the construction of a new treatment plant.

Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 20-21 RECOMMEND	DOLLAR CHANGE
PERSONNEL	\$ 465,066	\$ 505,117	\$ 521,599	\$ 16,482
SUPPLIES	285,497	453,302	906,774	453,472
CONTRACTUAL	538,950	616,701	647,553	30,852
OTHER	1,161,185	95,941	-	(95,941)
DEBT SERVICE	40,500	77,304	77,304	-
CAPITAL	-	-	40,000	40,000
Sub Total	\$ 2,491,198	\$ 1,748,365	\$ 2,193,230	\$ 444,865

DESCRIPTION	FY 18-19 BUDGET	FY 19-20 BUDGET	FY 20-21 RECOMMEND	COUNT CHANGE
FULL TIME	7	7	7	0
PART TIME	0	0	0	0
Sub Total	7	7	7	0



AIRPORT	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 BUDGET
OPERATING REVENUES				
Charges for Service	\$ 557,378	\$ 584,175	\$ 620,094	\$ 621,165
Intergovernmental	-	-	900,000	2,973,500
	<u>557,378</u>	<u>584,175</u>	<u>1,520,094</u>	<u>3,594,665</u>
OPERATING EXPENSES				
Personnel Services	257,513	226,680	210,367	214,193
Operating Expenses	422,479	449,507	409,727	403,052
	<u>679,992</u>	<u>676,187</u>	<u>620,094</u>	<u>617,245</u>
OPERATING (LOSS) INCOME	<u>(122,614)</u>	<u>(92,012)</u>	<u>900,000</u>	<u>2,977,420</u>
NON-OPERATING REVENUES (EXPENSES)				
Other nonoperating revenue	-	1,958	-	-
Capital	-	-	(900,000)	(3,130,000)
Capital Contribution	90,742	396,859	-	-
Transfer from General Fund	1,038,825	11,433	-	152,580
	<u>1,129,567</u>	<u>410,250</u>	<u>(900,000)</u>	<u>(2,977,420)</u>
NET INCOME (LOSS) - BUDGETARY BASIS	<u>\$ 1,006,953</u>	<u>\$ 318,238</u>	<u>\$ -</u>	<u>\$ -</u>
ADJUSTMENT TO GAAP BASIS INCREASES (DECREASES)				
Depreciation	\$ (241,274)	\$ (182,350)		
Change in Accounting principals	(60,713)	-		
CHANGE IN NET ASSETS GAAP BASIS	<u>\$ 704,966</u>	<u>\$ 135,888</u>		
Beginning Fund Equity	<u>\$ 4,476,009</u>	<u>\$ 5,180,975</u>		
Ending Fund Equity, June 30	<u>\$ 5,180,975</u>	<u>\$ 5,316,863</u>		

Airport

Mission

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

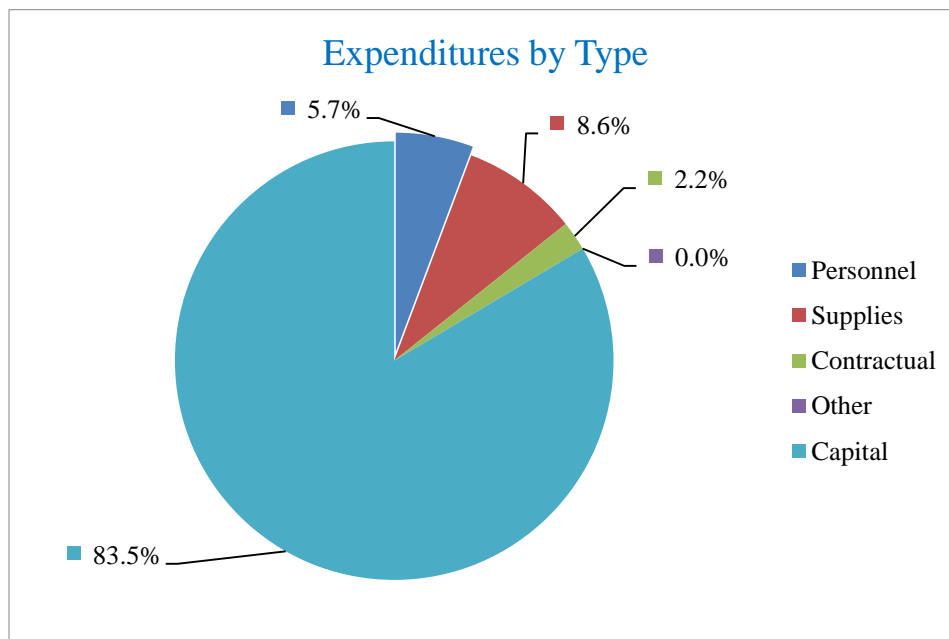
FY 2021 Budget Highlights

The budget includes funding from the Federal Aviation Administration for the development of a crossfield ramp which will increase capacity and open new development at the Airport.

Budget Summary – Type, Personnel Count & Type Chart

DESCRIPTION	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 20-21 RECOMMEND	DOLLAR CHANGE
PERSONNEL	\$ 204,830	\$ 210,367	\$ 214,193	\$ 3,826
SUPPLIES	314,894	333,785	321,322	(12,463)
CONTRACTUAL	130,338	69,787	81,730	11,943
OTHER	182,349	6,155	-	(6,155)
DEBT SERVICE	-	-	-	-
CAPITAL	-	900,000	3,130,000	2,230,000
Sub Total	\$ 832,411	\$ 1,520,094	\$ 3,747,245	\$ 2,227,151

DESCRIPTION	FY 18-19 BUDGET	FY 19-20 BUDGET	FY 20-21 RECOMMEND	COUNT CHANGE
FULL TIME	2	3	3	0
PART TIME	1	0	0	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.

GLOSSARY OF TERMS:

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.

GLOSSARY OF TERMS:

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

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

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

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

Tax Rate: The amount of tax stated in terms of a unit of the tax base (e.g. 25 mils per dollar of assessed valuation of taxable property).

Unemployment Compensation: Amounts used to make unemployment compensation payments to former employees.

Worker's Compensation: Premiums and deductible amounts paid for Worker's Compensation coverage.