



ANNUAL OPERATING & CAPITAL BUDGET

Anderson County, South Carolina
Fiscal Year 2019-2020





Pictured on the cover: child playing at newly-improved Equinox Park after re-opening ceremony (top); a Sheriff's deputy meets and greets local children (bottom-left); anglers and spectators at Green Pond Landing (bottom-right).

Photo Credits: Anderson County Media Department; Anderson County Sheriff's Office; Anderson County Parks, Recreation, & Tourism.

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ADMINISTRATOR'S MESSAGE



Anderson County Approved Budget Transmittal Letter Administrator's Message July 1, 2019

To the Citizens of Anderson County:

The Anderson County Council and I believe the budget for fiscal year 2020 is fiscally responsible and reflects the values of the Anderson community. This budget is the result of efforts to ascertain the needs and desires of both the Council and members of the community at public hearings. This budget also results from numerous hours in budget work sessions with the County Council members, the County Administrator, and County staff.

Through this collaborative process of much discussion and analysis, County Council set the county levy to 82.7 mills in FY 2020, compared to 82.7 in FY 2019 (no increase), excluding debt service millage because statutorily the County Auditor sets the debt service millage in the fall of each year. The total fiscal year 2020 and 2019 operating and capital budgets are \$214,220,870 and \$200,535,020, respectively.

The current budget balances the needs of the community while providing for the departmental needs. County Council and I believe the FY 2020 budget is one that moves Anderson County forward and meets the community needs while maintaining our fiscal sustainability and accountability. In short, this plan provides a balanced approach to our diverse and dynamic community.

Thank you to County Council and the citizens of Anderson County for the trust, support, and confidence displayed during the budget process, and I look forward to our continued cooperation in making Anderson County a thriving, successful community.

Respectfully Submitted,

A handwritten signature in blue ink, appearing to read "Rusty Burns". The signature is stylized with a long, sweeping underline.

Rusty Burns
County Administrator

BUDGET ORDINANCE FY 2019-2020

STATE OF SOUTH CAROLINA COUNTY COUNCIL FOR ANDERSON COUNTY

ORDINANCE NO 2019-017

AN ORDINANCE TO ADOPT THE OPERATING AND CAPITAL BUDGETS OF ANDERSON COUNTY FOR THE FISCAL YEAR BEGINNING JULY 1, 2019, AND ENDING JUNE 30, 2020, AND TO MAKE APPROPRIATIONS FOR SUCH ANDERSON COUNTY BUDGETS FOR COUNTY ORDINARY PURPOSES AND FOR OTHER COUNTY PURPOSES FOR WHICH THE COUNTY MAY LEVY A TAX OTHER THAN FOR TRI-COUNTY TECHNICAL COLLEGE PURPOSES; TO PROVIDE FOR THE LEVY OF TAXES ON ALL TAXABLE PERSONAL AND REAL ESTATE PROPERTIES IN ANDERSON COUNTY FOR SUCH COUNTY ORDINARY PURPOSES, INCLUDING SUFFICIENT TAX TO PAY THE PRINCIPAL AND INTEREST ON OUTSTANDING INDEBTEDNESS OF ANDERSON COUNTY MATURING DURING SAID FISCAL YEAR; TO ADOPT THE OPERATING AND CAPITAL BUDGETS OF ANDERSON COUNTY FOR THE FISCAL YEAR BEGINNING JULY 1, 2019, AND ENDING JUNE 30, 2020, AND TO MAKE APPROPRIATIONS FOR SUCH ANDERSON COUNTY BUDGETS, FOR TRI-COUNTY TECHNICAL COLLEGE; TO PROVIDE FOR THE LEVY OF TAXES ON ALL PERSONAL AND REAL PROPERTIES IN ANDERSON COUNTY ON WHICH SCHOOL TAXES MAY BE LEVIED FOR SUCH TRI-COUNTY TECHNICAL COLLEGE PURPOSES; TO PROVIDE FOR THE LEVY, ASSESSMENT AND COLLECTION OF CERTAIN OTHER TAXES AND FEES; TO PROVIDE FOR THE EXPENDITURE OF SAID TAXES AND OTHER REVENUES COMING TO THE COUNTY DURING SAID FISCAL YEAR; AND TO PROVIDE FOR OTHER MATTERS RELATING TO ANDERSON COUNTY.

BE IT ENACTED by the County Council for Anderson County, South Carolina ("Anderson County"), as follows:

The following operating and capital budgets for Anderson County for the fiscal year beginning July 1, 2019, and ending June 30, 2020, are hereby adopted and directed to be implemented by the Anderson County Administrator and staff.

SECTION I-ADOPTION OF OPERATING AND CAPITAL BUDGETS FOR COUNTY ORDINARY AND OTHER PURPOSES

Pursuant to Section 4-9-140 of the South Carolina Code of Laws, 1976, as amended (the "Code"), the operating and capital budgets of Anderson County (the "Anderson County Budgets"), for County ordinary purposes and for other County purposes for which the County may levy a tax other than for Tri-County Technical College purposes, as hereinafter set forth, by reference and otherwise, are hereby adopted for the fiscal year beginning July 1, 2019 and ending June 30, 2020.

BUDGET ORDINANCE FY 2019-2020

SECTION II-LEVYING OF A SUFFICIENT TAX FOR COUNTY ORDINARY AND OTHER PURPOSES

A tax of sufficient millage to fund the appropriations for the Anderson County Budgets, herein made, for the fiscal year beginning July 1, 2019 and ending June 30, 2020, after crediting against such appropriations all other revenue anticipated to accrue to Anderson County during said fiscal year, not designated for any other specific purpose, is hereby directed to be levied upon all taxable property of Anderson County upon which the County may levy County ordinary taxes, for County ordinary purposes and for other County purposes for which the County may levy a tax, other than for the Anderson County Library, Tri-County Technical College purposes, County sewer, Countywide Emergency Medical Service, Solid Waste fees, Sewer fees, Civic Center fees, Animal Shelter fees, 9-1-1 tariffs, and road encroachment fees, all as separately levied in this Ordinance, such tax to fund the following amounts or millage, which shall be separately identified, levied, collected, and accounted for, as millage, for the purposes shown, as required by subsequent sections of this Ordinance (excluding Fee-In-Lieu of Taxes), with the total millage so levied, exclusive of debt service millage to be set by the Anderson County Auditor, not to exceed 82.7 mills. This Ordinance shall serve as Anderson County Council's written certification to the Anderson County Auditor required under Section 12-43-285 of the South Carolina Code of Laws (1976, as amended).

County Ordinary	\$46,200,000	64.0 Mills
2007 General Obligation Bonds	\$703,000	1.0 Mills*
2008 General Obligation Bonds	\$800,000	1.1 Mills*

*Debt service levies are statutorily set by the Auditor in the fall. This is an estimate for budget purposes.

Other taxes and uniform assessments levied by this Ordinance are:

Anderson County Library	\$4,800,000	6.9 Mills
Infrastructure Reserve Fund	\$995,000	1.4 Mills
Capital Fund	\$2,670,000	3.8 Mills
Tri-County Technical College	\$2,830,000	4.1 Mills
Anderson County Sewer	\$1,720,000	3.0 Mills
County EMS	\$4,656,000	6.6 Mills
Solid Waste/Recycling Fees	As set in Section XV	\$71.68 per household \$82.49 per commercial
Sewer Fees	As set in Section XVI	
Civic Center Fees	As set in Section XXXIV	
Animal Shelter Fees	As set in Section XXXV	
911 Tariff	As set in Section XXXVII	
Road Encroachment Fees	As set in Section XXXVIII	

SECTION III-GENERAL FUND APPROPRIATIONS AND REVENUES

There is hereby appropriated, with the detail and the provisos as so stated in the Anderson County Budget Book, hereby incorporated by reference as a part of this Ordinance as fully as if set

BUDGET ORDINANCE FY 2019-2020

forth verbatim herein, for the fiscal year beginning July 1, 2019 and ending June 30, 2020, the following sums of money in the amounts and for the purposes set forth as follows, with the anticipated revenues to be applied thereto as reflected herein:

GENERAL FUND APPROPRIATIONS

<u>FUNCTION</u>	<u>AMOUNT APPROPRIATED</u>
County Government Administration	\$26,676,735
Health and Welfare	3,094,725
Public Safety	37,391,535
Public Works	12,296,550
Culture and Recreation	2,558,540
Transfer Out	1,921,300
Contingency	850,000
Total Appropriations-General Fund	<u>\$84,789,385</u>

GENERAL FUND REVENUE

LOCAL SOURCES-4100

100-101	Property Taxes-RPC Current	\$39,800,000
100-102	Property Taxes-RPC Delinquent	3,000,000
100-103	Property Taxes-Vehicles	6,400,000
100-105	Property Taxes-Fee-In-Lieu of Taxes	2,000,000
000-115	Concessions-Civic Center	3,000
000-125	Ticket Sales-Civic Center	12,000
000-140	Rent of Property-Civic Center	163,000
000-180	Vendor Fees	7,000
001-105	Baseball-Sports Complex	7,000
001-106	Soccer-Sports Complex	25,000
001-107	Softball-Sports Complex	10,000
001-108	Tennis-Sports Complex	450
001-115	Concessions-Sports Complex	5,000
001-125	Rental-Sports Complex	5,000
003-115	Concessions-Amphitheatre	2,000
003-120	Facility Fee-Amphitheatre	5,000
200-110	Fees/Fines-Court Division	170,000
200-120	Fees/Fines-Family Court	465,000
200-121	Fees/Fines-Family Court Filing Fees	17,000
200-125	Fees/Fines-Worthless Check Unit	12,000
200-135	Fees/Fines-Register of Deeds	1,755,000
200-140	Fees/Fines-Judge of Probate	500,000
200-150	Fees/Fines-Master-in-Equity	225,000
200-155	Fees/Fines-Sheriff	25,000
200-158	Fees/Fines-Magistrates	830,000
200-162	Decal Fees	150,000
200-165	Oconee County Master-in-Equity	36,055
200-166	Oconee County Drug Lab Match	89,390

BUDGET ORDINANCE FY 2019-2020

200-168	Medical Examiner Reimbursement	120,000
200-169	Local Contributions-TCTC	50,000
200-175	School Crossing Guards	165,000
200-176	School Resource Officers	2,100,000
300-105	Fees-Animal Shelter	55,000
300-110	Fees-Cablevision Franchise	1,600,000
300-120	Fees-Maps and Plats	3,000
300-125	Fees-Municipal Collection	28,000
300-132	Fees-Delinquent Tax Posting Fee	27,000
300-140	Permits-Building	958,055
300-145	Permits-Electrical	383,220
300-150	Permits-Heating and Air	125,285
300-155	Permits-Land Use	258,000
300-157	Fees-Plan Reviews	120,000
300-158	Fees-Plan Reviews	378,000
300-160	Permits-Plumbing	88,440
300-165	Permits/License-Mobile Homes	22,000
300-174	Permits-Encroachment	38,000
300-180	Fees-Re-inspections	5,000
300-181	Sex Offender Registry	16,000
300-182	Inspections-Engineering	5,000
300-190	Miscellaneous	130,000
400-160	Library Security Reimbursement	90,500
600-140	Rent of Property	215,000
600-143	Booth Rental-Farmer's Market	5,300
600-144	Farmer's Market-Event Rental	4,000
600-145	Broadway Lake Rental	32,000
900-120	Interest Income	370,000
3700-000-101	Fund Balance	<u>10,168,795</u>
	Total Amount of Local	<u>73,279,490</u>
STATE SOURCES-4200		
400-218	Flood Control	140,000
400-220	Health and Environmental	20,000
500-115	Registration and Elections	263,240
500-125	Local Government Fund	7,584,000
500-135	Merchants Inventory	273,260
500-150	Homestead Exemption	2,232,920
500-160	Salary Assistance	<u>7,875</u>
	Total Amount of State	<u>10,521,295</u>
FEDERAL SOURCES-4300		
500-150	Corps of Engineers	88,600
500-165	DSS Reimbursement	<u>105,000</u>
	Total Amount of Federal	<u>193,600</u>
TRANSFER IN-6400		
100-168	Transfer In-Documentary	350,000
100-175	Transfer In-State ATAX	45,000

BUDGET ORDINANCE FY 2019-2020

100-177	Transfer In-Local Accommodations Tax	<u>400,000</u>
	Total Amount of Transfer In	<u>795,000</u>
	Total Revenue-General Fund	<u>\$84,789,385</u>

No amount of the Local Government Fund revenue shall be used for lobbying purposes.

SECTION IV-SPECIAL REVENUE FUND APPROPRIATIONS AND REVENUES

There is hereby appropriated, with the detail and the provisos as so stated in the Anderson County Budget Book, hereby incorporated by reference as a part of this Ordinance as fully as if set forth verbatim herein, for the fiscal year beginning July 1, 2019 and ending June 30, 2020, the following sums of money in the amounts and for the purposes set forth as follows, with the anticipated revenues to be applied thereto as reflected herein:

SPECIAL REVENUE FUND APPROPRIATIONS	
Total Appropriated	<u>\$55,956,995</u>

SPECIAL REVENUE FUND REVENUE

Sheriff's Special Revenue Funds

152	DSS Incentive Payments	35,000
	Fund Balance	50,000
173	Detention Center Canteen-Concessions	200,000
	Detention Center Canteen-Fund Balance	160,000
181	Office of Justice Programs-Federal Grant	412,675
	Transfer In-General Fund	14,740
195	Sheriff Forfeiture Fund	400,000
	Fund Balance	475,355
198	Sheriff Forfeiture Non-Drug Fund	50,000
	Fund Balance	<u>70,000</u>
	Total Sheriff Special Revenue Funds	<u>\$1,867,770</u>

Special Revenue Funds Other Than Sheriff's Office

102	Grants-Local Contributions	\$3,198,100
	State Grants	5,969,380
	Transfer In-Accommodations Tax	106,000
	Fund Balance	73,940
103	Museum Store	10,000
106	Clerk of Court-Bondsmen-Local Contributions	7,000
	Fund Balance	7,500
108	Water Recreation-State Grants	135,235
114	Public Defender-Local Contributions	200,000
	State Revenue	1,100,000
	Municipal Funding	55,000
	Transfer In-General Fund	376,200
	Fund Balance	338,825
118	HOME Program-Federal Grant	800,140
	Transfer In-General Fund	117,595
125	Assessor Mapping Project-Fund Balance	19,180

BUDGET ORDINANCE FY 2019-2020

126	Textile Communities Revitalization-Brownfields	450,000
	Loan	
	State Grant	205,000
	Federal Grant	800,000
	Transfer In-General Fund	50,000
	Fund Balance	3,150
127	CDBG Rehabilitation-Federal Grant	902,020
	Local Contributions	100,000
133	Senior Citizens Grant	198,130
137	Fund Balance	2,000
139	“C” Funds	3,500,000
	Fund Balance	5,502,000
140	Tri-County Technical College-Millage	2,830,000
	Delinquent Taxes	95,000
	Fee-In-Lieu of Taxes	127,000
	Merchants Inventory	13,630
	Homestead Exemption	142,900
	Fund Balance	(62,830)
142	Airport	3,306,750
143	Anderson County Library-Millage	4,880,000
	Delinquent Taxes	165,000
	Fee-In-Lieu of Taxes	210,000
	Homestead Exemption	240,700
	Fund Balance	119,385
150	Title IV-D/Family Court-Incentive Payments	500,000
	Transfer In-General Fund	8,985
156	Victim Bill of Rights	163,000
	Transfer In-General Fund	75,920
157	Victims of Crime Act Grant	200,470
163	HAZMAT-Local Contributions	50,000
	Fund Balance	28,150
165	Federal Emergency Management Agency-Federal Grant	721,780
168	Documentary Stamps	3,000,000
	Fund Balance	350,000
174	E-911 Revenues	1,434,250
	Fund Balance	269,040
175	State Accommodation Tax	425,000
176	Infrastructure-Transfer In-Infrastructure Reserve	1,034,000
177	County Accommodations Tax	1,100,000
	Fund Balance	510,000
180	PARD/Recreation-State Grants	78,000
	Local Contributions	100,000
	Transfer In-General Fund	19,500
	Fund Balance	226,180
191	Duke Energy-EPD	15,000

BUDGET ORDINANCE FY 2019-2020

	Fund Balance	28,600
193	EMS-Millage	4,656,000
	Delinquent Taxes	160,000
	Fee-In-Lieu of Taxes	205,000
	State Grant	17,000
	Homestead Exemption	230,265
	Fund Balance	209,240
194	Animal Shelter Donations	95,000
	Fund Balance	145,000
196	Infrastructure Reserve Fund-Millage	995,000
	Delinquent Taxes	40,000
	Fee-In-Lieu of Taxes	43,000
	Homestead Exemption	48,800
	Fund Balance	613,115
	Total Special Revenue Funds (Excluding Sheriff)	54,089,225
	Total Special Revenue Fund Revenue	<u>\$55,956,995</u>

SECTION V-DEBT SERVICE AND OTHER FINANCING APPROPRIATIONS AND REVENUES

There is hereby appropriated, with the detail and the provisos as so stated in the Anderson County Budget Book, hereby incorporated by reference as a part of this Ordinance as fully as if set forth verbatim herein, for the fiscal year beginning July 1, 2019 and ending June 30, 2020, the following sums of money in the amounts and for the purposes set forth as follows, with the anticipated revenues to be applied thereto as reflected herein:

GENERAL OBLIGATION BOND DEBT SERVICE APPROPRIATIONS

<u>BOND</u>	<u>APPROPRIATED</u>
2007 General Obligation Bond	\$861,000
2008 General Obligation Bond	922,405
2019 General Obligation Bond	<u>250,000</u>

Total General Obligation Bond Debt Service Appropriated	<u>\$2,033,405</u>
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GENERAL OBLIGATION BOND DEBT SERVICE REVENUE

<u>SOURCE OF REVENUE</u>	<u>AMOUNT</u>
Property taxes	\$1,553,000
Fee-In-Lieu of Taxes	68,000
Merchants Inventory	74,800
Homestead Exemption	73,300
Transfer In-Capital Projects	250,000
Fund Balance	14,305
Total General Obligation Bond Debt Service Revenue	<u>\$2,033,405</u>

REVENUE BOND DEBT SERVICE APPROPRIATIONS

<u>BOND</u>	<u>APPROPRIATED</u>
Special Source Revenue Bonds	\$1,683,000
Total Revenue Bond Debt Service Appropriated	<u>\$1,683,000</u>

BUDGET ORDINANCE FY 2019-2020

REVENUE BOND DEBT SERVICE REVENUE

<u>SOURCE OF REVENUE</u>	<u>AMOUNT</u>
Transfer In-Economic Development Fund	<u>\$1,683,000</u>
Total Revenue Bond Debt Service Revenue	<u>\$1,683,000</u>

SPECIAL TAX DISTRICT APPROPRIATIONS

<u>SPECIAL TAX DISTRICT</u>	<u>AMOUNT</u>
Cedar Glen	\$11,615
Hidden Brooks	7,975
Knight's Bridge	5,840
Supreme Industrial Park	7,510
Ashwood Subdivision	7,935
Sharen Ridge	8,745
The Farm	<u>5,160</u>
Total Special Tax District Appropriations	<u>\$54,780</u>

SPECIAL TAX DISTRICT REVENUE

<u>SOURCE OF REVENUE</u>	<u>AMOUNT</u>
Special Tax District Fees	<u>\$54,780</u>
Total Special Tax District Revenue	<u>\$54,780</u>

LEASE PURCHASE FINANCINGS ANNUAL APPROPRIATIONS

Equipment Lease Purchase	
Total Lease Purchase Financings Annual Appropriations	<u>\$3,143,465</u>
Total Lease Purchase Financings Annual Appropriations	<u>\$3,143,465</u>

LEASE PURCHASE FINANCINGS REVENUE

<u>SOURCE OF REVENUE</u>	<u>AMOUNT</u>
Transfer In-CDBG	\$3,150
Transfer In-E-911	111,365
Transfer In-Infrastructure Reserve Fund	705,915
Transfer In-Capital	<u>2,323,035</u>
Total Lease Purchase Financings Revenue	<u>\$3,143,465</u>
Total Debt Service and Other Financings Appropriations	<u>\$6,914,650</u>
Total Debt Service and Other Financings Revenue	<u>\$6,914,650</u>

To the extent that any monies remain in any debt service funds of the County, upon complete satisfaction of the debt for which such funds were collected, the County Administrator may transfer all such excess and otherwise unused funds to, and utilize such funds for any other Anderson County debt service fund which has been lawfully created by Anderson County Council to pay debt service on any lawful debt obligation of the County. Further, to the extent that any monies remain in the capital project accounts of the County, upon complete satisfaction of the stated purposes for which such funds were initially authorized, the County Administrator may transfer all such excess and otherwise unused funds to, and utilize such funds for any other Anderson County activity or purpose which has been duly authorized by Anderson County Council and for which debt funds of the County may be lawfully used.

SECTION VI-CAPITAL PROJECTS FUNDS APPROPRIATIONS AND REVENUES

There is hereby appropriated, with the detail and the provisos as so stated in the Anderson

BUDGET ORDINANCE FY 2019-2020

County Budget Book, hereby incorporated by reference as a part of this Ordinance as fully as if set forth verbatim herein, for the fiscal year beginning July 1, 2019 and ending June 30, 2020, the following sums of money in the amounts and for the purposes set forth as follows, with the anticipated revenues to be applied thereto as reflected herein:

CAPITAL PROJECTS FUNDS APPROPRIATIONS		
<u>FUND</u>	<u>ACTIVITY</u>	<u>APPROPRIATED</u>
311	Arthrex	\$2,750,000
312	Green Pond Landing Event Center	631,730
317	TTI Building	1,000,000
319	2019 General Obligation Bond	8,500,000
346	2018 SSRB	22,626,450
360	Capital Reserve Fund	9,423,590
368	Economic Development	1,683,000
Total Capital Funds Appropriations		<u>\$46,614,770</u>
CAPITAL PROJECTS FUNDS REVENUES		
<u>FUND</u>	<u>SOURCE OF REVENUE</u>	<u>AMOUNT</u>
311	Arthrex-State Grant	\$2,750,000
312	Green Pond-Local Contributions	63,175
	Fund Balance	568,555
317	TTI Building	1,000,000
319	2019 General Obligation Bond	8,500,000
346	Special Source Revenue Bond	22,626,450
360	Capital Reserve Fund-Property Taxes	2,765,000
	Fee-In-Lieu of Taxes	115,130
	Interest	63,925
	Homestead Exemption	132,120
	State Grant	1,200,000
	Sale of Capital	450,000
	Insurance Proceeds	65,000
	Transfer In-General Fund	1,261,800
	Fund Balance	3,370,615
368	Economic Development-Property Taxes	1,005,225
	Fee-In-Lieu of Taxes	1,719,225
	Fund Balance	<u>(1,041,450)</u>
Total Capital Funds Revenue		<u>\$46,614,770</u>

SECTION VII-ENTERPRISE FUNDS APPROPRIATIONS AND REVENUES

There is hereby appropriated, with the detail and the provisos as so stated in the Anderson County Budget Book, hereby incorporated by reference as a part of this Ordinance as fully as if set forth verbatim herein, for the fiscal year beginning July 1, 2019 and ending June 30, 2020, the following sums of money in the amounts and for the purposes set forth as follows, with the anticipated revenues to be applied thereto as reflected herein; provided, however that to the extent, only, that revenues for Enterprise Fund activities exceed the revenue projections shown below, the Appropriations shown for Enterprise Funds herein may be adjusted by the Administrator to match the increased revenues, subject to the requirements of Section XXVIII, hereof. Provided, further, that the

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Administrator is authorized to write off, discharge, or otherwise adjust uncollectible and otherwise unenforceable debt owed to the enterprise funds of the county, utilizing the same standards used by the Anderson County Treasurer to adjust nulla bona debt of the County.

ENTERPRISE FUNDS APPROPRIATIONS

<u>ACTIVITY</u>	<u>APPROPRIATED</u>
Sewer	\$10,001,330
Stormwater	815,600
Solid Waste/Recycling	9,182,920
Total Enterprise Funds Appropriations	<u>\$19,999,850</u>

ENTERPRISE FUNDS REVENUES

<u>REVENUES</u>	<u>AMOUNT</u>
Sewer Property Taxes, State Revenue, Fees & Interest	\$8,379,505
Sewer-Federal Grant	500,000
Sewer-Fund Balance	1,121,825
Stormwater-Fees	104,960
Stormwater-Transfer In from Sewer	710,640
Solid Waste/Recycling	7,517,220
Solid Waste/Recycling State Grant	1,619,750
Solid Waste Fund Balance	45,950
Total Enterprise Funds Revenues	<u>\$19,999,850</u>

SECTION VIII-LEVYING OF A SUFFICIENT TAX FOR ANDERSON COUNTY LIBRARY PURPOSES

A tax of sufficient millage to fund the appropriations in the amount of \$4,880,000 (excluding delinquent taxes totaling approximately \$165,000, fee-in-lieu of taxes totaling approximately \$210,000, homestead exemption totaling approximately \$240,700 and usage of fund balance totaling approximately \$119,385), for the Anderson County Library budgets, herein made, for the fiscal year beginning July 1, 2019 and ending June 30, 2020, is hereby directed to be levied on all personal and real property in Anderson County, and shall be identified as such on Anderson County tax bills. To the extent such levy results in excess revenues, above those stated above, all such revenues shall be placed and maintained in the Anderson County Library fund balance. Any funds in the Anderson County Library fund balance at any point in time in excess of those required for the Anderson County Library budgets herein made, may be utilized by the Anderson County Library Board of Trustees; provided, however, the expenditures of said surplus funds shall never exceed the amount of the most recent approved budget of the Library. There shall be credited against said appropriations all other revenues anticipated to accrue to Anderson County during said year for Anderson County Library. All such taxes and other revenues shall be levied, collected, deposited, disbursed and accounted for in the Anderson County Library Fund, with a specific levy and account for the library appropriation category listed herein.

SECTION IX-ANDERSON COUNTY LIBRARY FUND APPROPRIATIONS AND REVENUES

There is hereby appropriated, with the detail and the provisos as so stated in the Anderson County Budget Book, hereby incorporated by reference as a part of this Ordinance as fully as if set forth verbatim herein, for the fiscal year beginning July 1, 2019 and ending June 30, 2020,

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the following sums of money in the amounts and for the purposes set forth as follows, with the anticipated revenues to be applied thereto as reflected herein:

ANDERSON COUNTY LIBRARY FUND APPROPRIATIONS

<u>ACTIVITY</u>	<u>APPROPRIATED</u>
Anderson County Library Fund	<u>\$5,615,085</u>
Total Anderson County Library Fund Appropriations	<u>\$5,615,085</u>

ANDERSON COUNTY LIBRARY FUND APPROPRIATIONS

<u>SOURCE OF REVENUE</u>	<u>AMOUNT</u>
Property Taxes	\$4,880,000
Delinquent Taxes	165,000
Fee-In-Lieu of Taxes	210,000
Homestead Exemption	240,700
Fund Balance	<u>119,385</u>
Total Anderson County Library Fund Revenue	<u>\$5,615,085</u>

The Anderson County Auditor is hereby directed to levy as separately identified County ordinary millage and the Anderson County Treasurer hereby directed to collect, disburse monthly (if funds are available), and account for as a separate fund the sums identified herein for the Anderson County Library Fund.

SECTION X-ADOPTION OF OPERATING AND CAPITAL BUDGETS FOR TRI-COUNTY TECHNICAL COLLEGE PURPOSES

Pursuant to Section 4-9-70 of the Code, the operating and capital budgets of Anderson County specifically for Tri-County Technical College as hereinafter set forth, by reference and otherwise, are hereby adopted for the fiscal year beginning July 1, 2019 and ending June 30, 2020.

SECTION XI-LEVYING OF A SUFFICIENT TAX FOR TRI-COUNTY TECHNICAL COLLEGE PURPOSES

A tax of sufficient millage to fund the appropriations in the amount of **\$2,830,000** (excluding delinquent taxes totaling approximately \$95,000, fee-in-lieu of payments totaling approximately \$127,000, merchants inventory payments totaling \$13,630, homestead exemption payments totaling \$142,900, and addition to fund balance totaling approximately \$62,830) for the Tri-County Technical College Budgets, herein made, for the fiscal year beginning July 1, 2019 and ending June 30, 2020, is hereby directed to be levied on all personal and real property in Anderson County on which school taxes may be levied, and shall be identified as such on Anderson County tax bills. To the extent such levy results in excess revenues, above those stated above, all such revenues shall be placed and maintained in the Tri-County Technical College fund balance. There shall be credited against said appropriations all other revenues anticipated to accrue to Anderson County during said year for Tri-County Technical College. All such taxes and other revenues shall be levied, collected, deposited, disbursed and accounted for in the Tri-County Technical College Fund, with a specific levy and account for the special education appropriation category listed herein.

SECTION XII. TRI-COUNTY TECHNICAL COLLEGE FUND APPROPRIATIONS AND REVENUES

There is hereby appropriated, with the detail and the provisos as so stated in the Anderson

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County Budget Book, hereby incorporated by reference as a part of this Ordinance as fully as if set forth verbatim herein, for the fiscal year beginning July 1, 2019 and ending June 30, 2020, the following sums of money in the amounts and for the purposes set forth as follows, with the anticipated revenues to be applied thereto as reflected herein:

TRI-COUNTY TECHNICAL COLLEGE APPROPRIATIONS

<u>ACTIVITY</u>	<u>APPROPRIATED</u>
Tri-County Technical College	<u>\$3,145,700</u>
Total Tri-County Technical College Appropriations	<u>\$3,145,700</u>

TRI-COUNTY TECHNICAL COLLEGE REVENUES

<u>SOURCE OF REVENUE</u>	<u>AMOUNT</u>
Property Taxes	\$2,830,000
Delinquent Taxes	95,000
Fee-In-Lieu of Taxes	127,000
Merchants Inventory	13,630
Homestead Exemption	142,900
Fund Balance	<u>(62,830)</u>
Total Tri-County Technical College Revenues	<u>\$3,145,700</u>

SECTION XIII-TAX FOR ANDERSON COUNTY SEWER

There is hereby directed to be levied a tax of three (3) mills on all county ordinary taxable and real property in all unincorporated areas of Anderson County, pursuant to Anderson County Ordinance Number 164 of 1986, in order to provide sewer service in the County.

SECTION XIV. LEVYING OF A TAX FOR COUNTYWIDE EMERGENCY MEDICAL SERVICES

There is hereby directed to be levied a tax of six and six-tenths mills (6.6 mills) to provide such emergency medical services in the County; to be subject to and dependent upon the approval by County Council, prior to the levy of County taxes, of: the creation and organization of an oversight and governance board for County emergency medical services not addressed elsewhere; bylaws and agreements and other organizational documents for such board; applicable minimum standards for County providers of emergency medical services; oversight rules and agreements for County providers of emergency medical services; approval by County Council of funding for such emergency medical services including any required levy of County taxes; and a plan and procedure for the distribution of such levied funds to the County providers of emergency medical services on a fair and equitable basis.

SECTION XV-SOLID WASTE/RECYCLING FEES

There shall be a uniform \$71.68 Residential Solid Waste/Recycling Fee annually imposed upon the owner of record of each residence in the County, including all single and multi-family homes, mobile homes, and all lease and rental properties, and a uniform Commercial \$82.49 Solid Waste/Recycling Fee annually imposed upon every business, excepting industries, located in a municipality in the County, and to be collected by such municipality not less frequently than annually and remitted to the County within thirty (30) days from the deadline imposed by the municipality for such collections. Together, these fees, plus the Starr C&D Landfill usage fee of \$28/ton and revenues received from the sale of recycled materials, interest income, state grant and

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tire revenue are currently estimated to produce approximately \$9,136,970 for this fiscal year, and constitute the total anticipated fiscal year 2019-2020 revenues of the Solid Waste and Recycling Department.

The residential Solid Waste and Recycling Fees shall be levied as a uniform assessment by the Anderson County Auditor and placed upon the annual real estate tax notice and collected by the Anderson County Treasurer, pursuant to state law. The fiscal officers of the County shall have the authority to nulla bona or abate these fees to the same extent and under the same conditions as they do for a comparable tax.

Further, there shall be imposed a late fee and supplemental processing charge of \$6.00, for all Solid Waste/Recycling Fees not timely remitted to the County Treasurer by March 16 of the year when due. For all past due accounts in excess of one year, the County shall impose an additional annual penalty of \$12.00. The County shall pursue all legal remedies available to it to recover past due amounts, and shall hold the property owner responsible for all costs of collection, including reasonable attorney fees, as a part of such collection efforts and as a part of the fees imposed by County Council pursuant to state law, in order that lawful tax-paying citizens not be forced to subsidize those taxpayers who do not pay this lawful fee in a timely manner. Failure by a municipality to collect the uniform Commercial \$84.98 Solid Waste/Recycling Fee or to remit such collected fees to the County in accordance with this section may result in the County terminating solid waste disposal privileges for such municipality until all such collections and/or remittances are made current.

All proceeds collected from these fees shall be accounted for in a separate fund to be used solely to account for solid waste operations in the County, including but not limited to, the collection, disposal, transfer, and recycling of solid waste, including, without limitation, the purchase or construction of machinery, equipment, and facilities for such operations, as well as the administrative expenses incurred in the operation of the Anderson County Solid Waste and Recycling Department and collection of the annual solid waste/recycling fee. The County is authorized to issue appropriate legal obligations, including bonds, as appropriately authorized by normal County processes to pay for all of the foregoing costs, utilizing the proceeds from these fees to pay for such costs, including, without limitations, to pay the debt service for such bond obligations. The fees addressed in this section may be set or changed by simple vote of County Council, and will be adjusted by the County Administrator and the Public Works Division Director of the County accordingly to reflect these changes by County Council. The provisions of this Section shall be codified in a separate ordinance of the County pertaining to Solid Waste/Recycling Fees, which shall include provisions for enforcement, including civil and criminal penalties for non-payment.

Because empirical evidence indicates that senior citizens generate less Solid Waste, by consuming less, than younger residents, the Anderson County Auditor shall only levy and collect a \$40 Residential Solid Waste/Recycling Fee for every household which qualifies for and is granted the State Homestead Exemption.

SECTION XVI-SEWER FEES

The County is party to multiple agreements with the City of Anderson, South Carolina (the "City"), which have been in effect for many years and are of indefinite duration. Those agreements require the County to pay a pro rata share of the cost of certain upgrades to the City's sewer system,

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based on the volume of discharge and the nature of the discharge. Because the County does not set the amount of such costs and because the costs are based on actual use by customers using the system, the only equitable method to use for paying the cost of increase charged by the City, pursuant to contractual agreements of long standing, is to increase the County sewer use charges affected, by the respective percentage or amount of increase charged by the City, i.e., to treat the amount charged by the City as a "pass-through" charge to the system users. In addition, the County has certain debt instruments in effect, with the South Carolina State Revolving Fund and others, which require the County to set sewer user charges in such an amount as will generate sufficient funds to pay all debt service on such debt instruments. The County Administrator and the Public Works Division Director may effect such "pass-through" charges by insuring that amounts charged by the City are correct and then passing those charges along, pro rata, to the users of the County sewer system impacted by the City charges, in the form of adjusted sewer use charges, based on the same cost increase factors utilized by the City, and may otherwise adjust such sewer use charges as required to adequately meet all debt service requirements of sewer system debt instruments and obligations duly authorized by County Council.

SECTION XVII-STORMWATER REQUIREMENTS AND PERSONNEL

Federal and state law mandates the management of stormwater runoff by Anderson County. Accordingly, certain Public Works employees have been assigned to the management of Anderson County's Stormwater Runoff management program. Anderson County Council may utilize funds from the Sewer Fund for the Stormwater Runoff management program, to the extent such funds are available and sufficient for that purpose and exceed stormwater fees collected for that purpose, rather than impose additional federally and state mandate-created fees for such purposes.

SECTION XIII-CREATION AND APPROPRIATION OF PUBLIC INFRASTRUCTURE FUND

There has heretofore been established, and shall be maintained as a separate budgetary and operational fund of the County, the Anderson County Public Infrastructure Fund (the "Fund"). The County shall deposit into such Fund those revenues of the County derived from fee-in-lieu-of-tax ("FILOT") payments from the several joint county industrial and business parks of the County ("multi-county parks" or "MCIPs"), which are designated to be so deposited by this Ordinance or other ordinances of Anderson County, including, without limitation, Ordinance #2004-041, as amended from time to time ("Ordinance #2004-041"). Moneys deposited into the Fund shall be utilized for the costs of infrastructure serving economic development purposes in Anderson County ("Infrastructure") in accordance with the provisions of 4-1-170, et seq., Code of Laws of South Carolina, 1976, as amended, and as directed by Anderson County Administrator. Such expenditures are hereby authorized by Anderson County Council. Deposits into such Fund shall include, without limitation, those revenues from the Anderson County-Greenville County multi-county park which are allocated to that purpose by Ordinance #2004-041, (exclusive of such revenues as are being utilized for separate special source revenue bonds issued to fund Infrastructure). Moreover, Anderson County Council affirms that distribution of the FILOT revenues received by Anderson County pursuant to the multi-county park agreements with Clarendon County and with Abbeville/McCormick Counties for park premises under those two agreements which are located in Anderson County shall be distributed in the same manner and pursuant to the same allocation methodology as set forth in Ordinance #2004-041. All monies and revenues received by Anderson County pursuant to Ordinance #2004-041 and this Section shall be accumulated in, accounted for, and distributed from such Fund

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as provided in such Ordinance and in this Section. Expenditures may be made from such Fund to pay the cost of such Infrastructure directly or to make debt service payments on bonds or notes payable issued by the County to fund such Infrastructure.

SECTION XIX-SPECIAL TAX DISTRICT REVENUES AND APPROPRIATIONS

The County Finance Department shall receive and account for those revenues of the County levied and collected for the special tax districts of the county, as authorized, required, and levied by the County ordinances creating such special tax districts. The County Finance Department will disburse moneys from such funds in accordance with the County ordinances creating the special tax districts, including, without limitation, for reimbursements of the County Public Works Division in accordance with such ordinances. Such monies are hereby appropriated for those purposes.

SECTION XX-FUNDING OF COUNTY ORGANIZATIONS

All dependent boards, agencies, commissions, and organizations of the County, funded by these budgets, except for County Rescue Squads shall be disbursed funds on a quarterly basis upon a letter of request to the County Administrator any time after the beginning of the first month of the quarter. A brief report shall be submitted along with the letter of request, detailing how County funds were expended in the previous quarter. An audit report shall be presented to the County Administrator within six months following the end of the respective fiscal year for each organization addressed by this Section following receipt of request by the County Administrator.

SECTION XXI-SETTING OF A MILLAGE RATE

The Anderson County Council, working in cooperation with the Anderson County Auditor and Treasurer and in accordance with the laws and Constitution of the State of South Carolina, shall calculate and fix the amount of the millage necessary, not to exceed 82.7 mills total, exclusive of debt service millage to be set by the Anderson County Auditor, as set forth herein, to support the appropriations herein made, with the exception of those appropriations and portions thereof supported by revenues other than property taxes, and shall so advise the Auditor and Treasurer of Anderson County who shall levy and collect said millage, respectively, as hereby directed by the County Council, in addition to any millage (for debt service or otherwise) for which the statutory authority to determine and levy is granted to the Anderson County Auditor and the authority to collect is given to the Anderson County Treasurer. All such levies of taxes authorized herein by Anderson County Council for County of Anderson purposes shall be set forth, stated, and mailed to the taxpayers of Anderson County on a tax notice showing such levies separate and independent of levies of taxes by any other legal entity or political subdivision of the State of South Carolina, whether on a two-sided tax notice or a multi-page tax notice or any other form of tax notice accomplishing the purpose set forth in this paragraph. Anderson County Council will provide forms for such tax notices and no funds appropriated by this budget ordinance are authorized for the procurement or preparation of any other form of tax notice.

SECTION XXII-COMPLIANCE WITH COUNTY CODE AND ACCOUNTABILITY

All funds for County ordinary purchases and procurements shall be obligated in accordance with the County Code through the County Central Purchasing Department and will be disbursed by the Finance Department so as to provide for necessary auditing, unless specifically exempted by County Council in public session.

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All State and Federal Grants will be administered, coordinated, and accounted for by the Anderson County Finance Department.

Use of funds appropriated by County Council district or otherwise, to reimburse members of County Council for reimbursable expenses (that is, for lodging, travel, registration fees, training, meals, and telephone usage) incurred in the discharge of their official duties shall be in accordance with the terms and provisions of the County Code.

SECTION XXIII-DEPOSITS

All service charges, reimbursements, fees, fines, other funds 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 deposit with the Treasurer exceed thirty (30) days. The Treasurer is authorized and directed to deposit all funds received into the appropriate interest-bearing accounts, and any surplus funds and all accumulative interest shall be deposited into the General Fund of Anderson County.

SECTION XXIV-SURPLUS FUNDS

Except as otherwise noted herein, any surplus in the General Fund of the County or any moneys accruing therefrom shall be used as a contingency fund and shall be spent as authorized and directed by the Anderson County Council during the fiscal year addressed by this Ordinance, only. At the end of such fiscal year those funds shall be accounted for as addressed in the next succeeding Section. Any surplus in other funds of the County or any monies accruing therefrom shall be retained and accounted for in such other fund or funds and shall be carried forward from year to year as fund balances in such funds.

SECTION XXV-END OF FISCAL YEAR ACCOUNTING

All appropriations made by this Ordinance for which monies have not been obligated or encumbered by the end of June 30, 2020, shall lapse and expire at that time. All appropriations made by this Ordinance for which the funding monies have been obligated or encumbered by June 30, 2020 shall remain on the books of Anderson County at June 30, 2020 for matching of the applicable expenditure for year-end accrual purposes. Once the ledgers are closed for year-end accrual purposes, the unused encumbrance amount will be removed from the encumbrance system. Unobligated General Fund budgetary appropriations and monies received by County departments and existing without obligation at the close of the fiscal year addressed by this Ordinance shall revert to the General Fund of Anderson County to be accounted for as fund balance; no existing appropriation or actual revenues on hand at the end of the fiscal year may be expended by any department during the succeeding fiscal year without new appropriation by County Council. Any surplus in other funds of the County or any moneys accruing therefrom shall be retained and accounted for in such other fund or funds and shall be carried forward from year to year as fund balances in such funds.

SECTION XXVI-TRANSFERRING OF FUNDS

The Administrator may approve changes in a department budget from one line item to another in an amount up to and including \$10,000 at any one time; provided, however, the total department budget shall not increase, no new positions may be created, or capital expenses, may be accomplished by such a transfer without County Council approval. No transfer for any one type

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of good or services may be subdivided, split or “stacked” for purposes of evading the requirements of this section.

Aggregate transfers within the fiscal year within a department which exceed \$20,000 shall require County Council approval thereafter. All transfers shall be included in the “Administrator’s Report” section of the County Council agenda for Council’s review.

SECTION XXVII-DISBURSEMENTS

The County Administrator, based on financial conditions and cash-flow considerations, shall determine the proper rate of disbursement of the above-enumerated appropriations during the fiscal year. Transfers from fund to fund in order to properly account for and manage County funds and appropriations in accordance with generally accepted accounting standards continue to be explicitly approved notwithstanding any other language of this Ordinance, subject always to the reporting requirements of this Ordinance. All out of state travel for official County government business shall be approved in advance by the County Administrator to include any lodging, registration fees or meals associated with the trip. The County Administrator and the County Treasurer are hereby granted authority to enter into agreements with the Anderson County Board of Education and the School Districts of Anderson County, consistent with this Ordinance, to make accelerated disbursements of Anderson County school tax receipts to the School Districts of Anderson County and to the Anderson County Board of Education.

SECTION XXVIII-PAUPER BURIALS

Pauper burials shall be funded in the budget of the Coroner (5131) at the rate established by sealed bid. Documentation for each such burial will be maintained at the Coroner’s Office and, as further, the Coroner is hereby authorized to arrange for the disposition of deceased indigent persons in accordance with state law including, but not limited to, Title 32, Chapter 8 of the South Carolina Code of Laws (1976, as amended).

SECTION XXIX-RETIREMENT OF AUTOMOTIVE AND HEAVY EQUIPMENT

Unless otherwise directed by County Council, automotive and heavy equipment will be retired from service by any department receiving replacement equipment on a one for one basis as the replacement equipment is received. Retired equipment will be appropriately evaluated for reassignment or disposition by the Public Works Division Director and the County Administrator for those departments under the director of the County Administrator and the Sheriff for those vehicles used by those departments reporting to this elected official.

SECTION XXX-TAX ANTICIPATION NOTES

As permitted by Article X, Section 14, of the Constitution of the State of South Carolina, 1895, as amended and Section 11-27-40, Code of Laws of South Carolina, 1976, as amended, County Council is hereby empowered to authorize the issuance of tax anticipation notes in the aggregate principal amount of not exceeding \$10,000,000 (the “TANS”) in anticipation of the collection of taxes imposed and levied by this Ordinance. The TANS may be issued at any time or from time to time during the fiscal year beginning July 1, 2019 and ending June 30, 2020; shall be issued pursuant to a Resolution adopted by County Council; may be issued in bearer form or fully registered upon terms and conditions prescribed in such Resolution; shall be issued in the principal amounts, mature and bear interest as prescribed in such Resolution; may be sold by negotiated or public sale upon such terms and conditions as County Council prescribes in the Resolution.

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SECTION XXXI-CREDIT CARD PAYMENTS

To the maximum extent authorized by and in accordance with law, and in accordance with County procurement policies, all Anderson County offices, including those of elected officials, are authorized to adopt and implement uniform procedures, through the County Central Administrative Services Division, to accept credit card payments for all payments due to the County or processed by County offices.

SECTION XXXII-CREDIT CARD POLICY

All Anderson County credit card charges and purchases made utilizing an Anderson County credit card, to include purchasing cards, are to be reported to the Finance Office, and accompanied by a detailed receipt and a written report, the format of which is to be designed and determined by the County Administrator or his designee. The written report shall contain sufficient detail to show who made the charge, what the charge was for, when the charge was made, where the charge was made, and why the charge was incurred. Charges incurred for or associated with economic development projects must still be reported, as addressed above, and accompanied by the receipt and report described above, but may be reported by project codename, until such time as the project is publicly announced or finally terminated.

SECTION XXXIII-GRANTS AND GRANT MATCHING FUNDS

The Anderson County Administrator, or his duly authorized representative, is hereby authorized to apply for all grants of any nature whatsoever where no County matching funds are required, or for those grants for which County matching funds are required when all necessary County matching funds have been made available by Anderson County Council through the annual Anderson County operating and capital budgets or are available in applicable County enterprise fund balances, for County Council authorized programs, institutions, and facilities of Anderson County, and to receive and expend such grant funds for the purposes authorized in the respective grant applications. Notwithstanding the foregoing, County staff shall conduct an analysis identifying any recurring expense or monetary obligation for which the County may be responsible in the future where said expense or obligation will be payable from funding sources other than the grant being applied for. Any grant opportunity which involves such expenses or obligations shall require County Council approval prior to the submission of the grant application.

No funds appropriated by this Ordinance may be utilized as matching funds for any parks and recreation grant, including, without limitation, grants received from the South Carolina Department of Parks, Recreation, and Tourism, except for Anderson County Council District Recreation Funds appropriated hereby, except as otherwise provided herein.

SECTION XXXIV-APPLICABLE CIVIC CENTER RATES

Rates as set forth on rate sheets as may be in effect during the fiscal year (subject to amendment) shall be applied by the Civic Center of Anderson for all rental contracts entered into between July 1, 2019 and June 30, 2020.

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SECTION XXXV-APPLICABLE ANIMAL SHELTER RATES

Rates as set forth on Animal Shelter rate sheets dated July 1, 2019 shall be applied by the Anderson County Animal Shelter for all services rendered between July 1, 2019 and June 30, 2020.

SECTION XXXVI-APPLICABLE JUROR REIMBURSEMENT RATES

There shall be paid unto the Grand Jurors in Circuit Court the sum of \$20 per diem and Petit Jurors shall be paid the sum of \$12 per diem. There shall be paid unto Jurors in Summary Court the sum of \$10 per diem Jurors. In addition to the aforesaid sum, jurors shall be reimbursed twenty-five, \$.25, cents per mile per day from their home to the Anderson County Courthouse for the term for which they are drawn to serve. These rates shall be effective for all services rendered between July 1, 2019 and June 30, 2020.

SECTION XXXVII-FUNDING OF E-911 SERVICES

In order to provide all citizens of Anderson County with the best emergency dispatch services available and to fund those services in the most effective, efficient manner possible, the County Administrator is hereby directed to utilize and apply the maximum E-9-1-1 tariff funds available by current South Carolina law to the County's E-9-1-1 system, in accordance with County procurement policies and state law.

SECTION XXXVIII-ROAD ENCROACHMENT PERMITS

The Anderson County Public Works Division is authorized to charge fees for encroachments on County roads and rights-of-way and for encroachment permits for such encroachments in accordance with an encroachment fee schedule prepared, from time to time, by the Anderson County Public Works Division, and approved by Anderson County Council by appropriate Council action. Such fees for encroachments on Anderson County roads and rights-of-way and for encroachment permits for such fees shall be sufficient to fully reimburse the County for all costs of supervising, inspecting, and repairing, as necessary, all damage to County roads and rights-of-way caused by such encroachments.

SECTION XXXIX-FUND BALANCE POLICY

Maintenance of an adequate and appropriate fund balance is critical to an overall sound fiscal policy and practice of the County. Maintenance of such fund balance not only protects the County against emergencies and unexpected contingencies, it actually saves the County significant amounts of money, through less reliance on tax anticipation notes and through lower interest rates for borrowing money and issuing debt. A fund balance policy is looked upon favorably by rating agencies and investors. County Council, therefore, and hereby, establishes a policy that the County will maintain a general fund balance of approximately six (6) months of current budget expenditures, including operating transfers out, but not less than two (2) months of such expenditures.

SECTION XXXX-REASONABLE ACCOMMODATION POLICY

Anderson County is a participant in the Federal Community Development Block Grant Program for the purpose of undertaking various important community and economic development activities throughout the County. The Community Development Block Grant Program requires a reasonable accommodations policy for Section 504 regulations. Anderson County, acting by and through the Anderson County Council, desires to comply with all necessary Grant requirements.

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Anderson County, acting by and through the Anderson County Council, is hereby willing to make reasonable accommodations for the known physical or mental impairments of an otherwise qualified participant, applicant or employee, providing it does not cause undue financial or administrative burden on the County or cause a fundamental alteration of the County's program. Anderson County Council hereby recognizes that the policy created hereunder includes employees, applicants for employment, and the public when the public is involved in County activities. The Anderson County Administrator, for and on behalf of the County, is hereby authorized and directed to do any and all things necessary or appropriate in connection with this Policy.

SECTION XXXXI-SMALL, WOMEN-OWNED AND MINORITY-OWNED BUSINESS ENTERPRISES

To promote free competition and equal opportunity, Anderson County is committed, within the parameters of the County procurement code, to assisting small, minority-owned and woman-owned businesses in becoming active vendors with the County. Anderson County encourages and invites small, woman, and/or minority owned businesses located inside and outside of the County to participate in the County's procurement process. It is the policy of the County to prohibit discrimination against any person or business in pursuit of procurement opportunities on the basis of race, color, national origin, ancestry, religion, disability, political affiliation or gender.

SECTION XXXXII-SOLICITOR CASE FACILITATOR

Funding for the temporary Case Facilitator in the Solicitor's Office is budgeted for an additional year and is intended to provide representation for Anderson County in the Magistrates Courts of Anderson County. This is a temporary position only. In order for this position to be considered in future budget years, the Solicitor's Office must provide the Administrator with quarterly reports indicating the number of new cases referred each quarter, the number of court appearances each quarter, and a certification from the Solicitor that this position was only used for representation in Magistrate Court on Anderson County cases during the quarter.

SECTION XXXXIII-SEVERABILITY

If any clause, phrase, sentence, paragraph, appropriation, or section of this Ordinance shall be held invalid for any reason, it shall not affect the validity of this Ordinance as a whole or the remaining clauses, phrases, sentences, paragraphs, appropriations, or sections hereof, which are hereby declared separable.


SECTION XXXXIV-EFFECTIVE DATE

This Ordinance shall become effective and enforced from and after July 1, 2019.

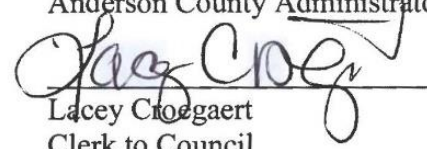
BUDGET ORDINANCE FY 2019-2020

ADOPTED in meeting duly assembled this 18th day of June, 2019.

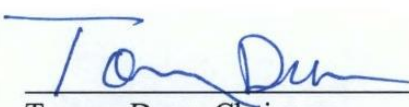
ATTEST:



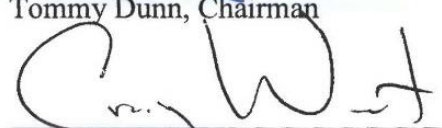
Rusty Burns
Anderson County Administrator



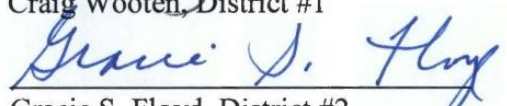
Lacey Croegaert
Clerk to Council



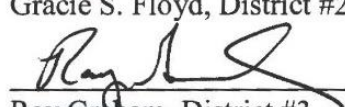
Tommy Dunn, Chairman



Craig Wooten, District #1



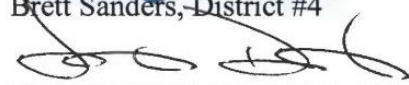
Gracie S. Floyd, District #2



Ray Graham, District #3



Brett Sanders, District #4

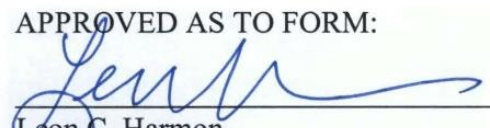


Jimmy Davis, District #6



M. Cindy Wilson, District #7

APPROVED AS TO FORM:



Leon C. Harmon
Anderson County Attorney

First Reading:

May 13, 2019

Second Reading:

June 4, 2019

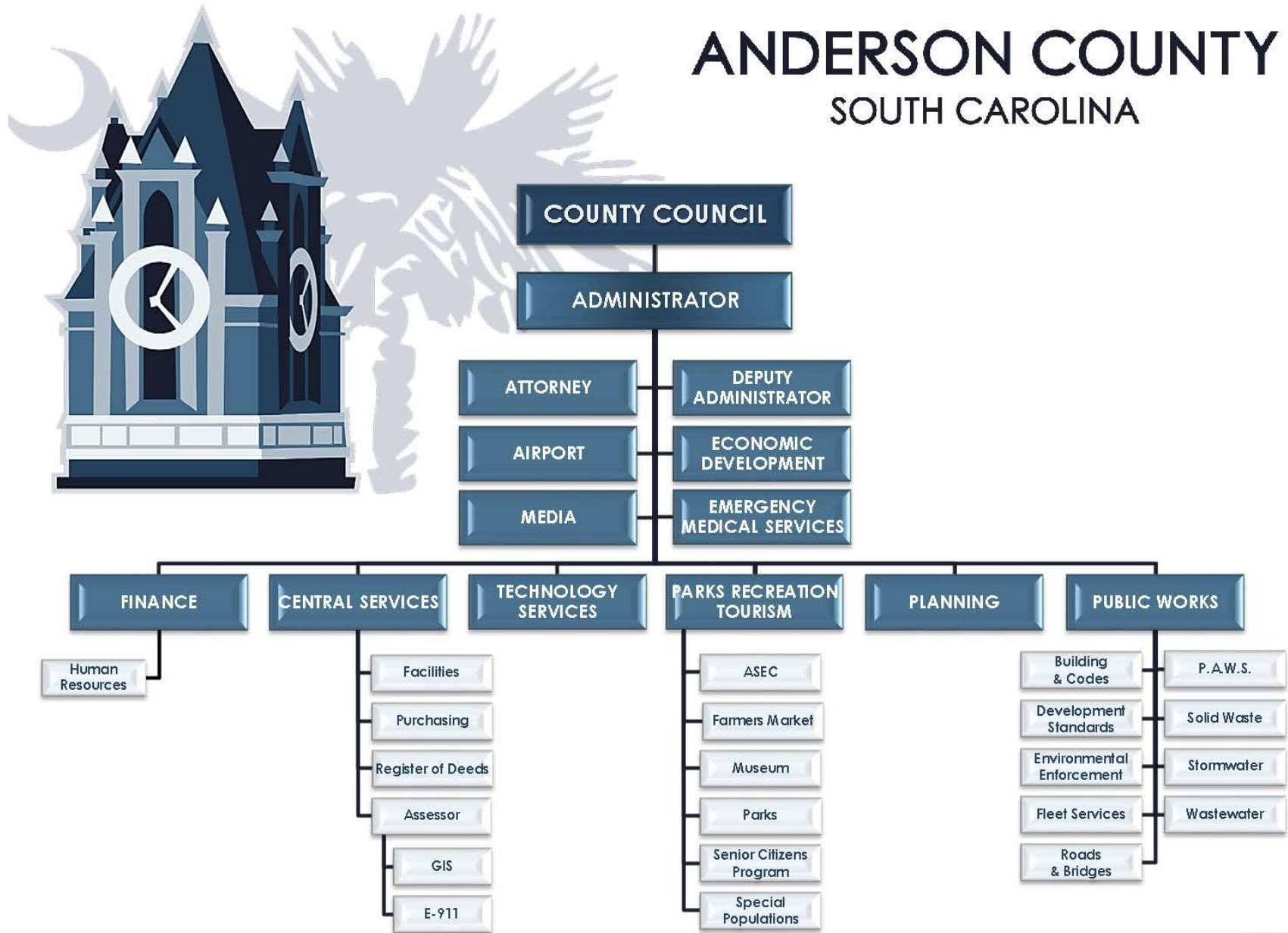
Third Reading:

June 18, 2019

Public Hearing:

June 4, 2019

COUNTY ORGANIZATIONAL CHART



9.17.2019

ELECTED & APPOINTED OFFICIALS

AUDITOR	George J. Hunter, Jr.
CLERK OF COURT	Richard A. Shirley
CORONER	Greg L. Shore
LEGISLATIVE DELEGATION	Sen. Richard J. Cash, SC Senate District 3 Sen. Michael W. Gambrell District 4 Rep. W. Brian White, SC House District 6 Rep. Jay West, SC House District 7 Rep. Jonathon Hill, SC House District 8 Rep. Anne J. Thayer, SC House District 9 Rep. Westley P. Cox, SC House District 10 Rep. Craig Gagnon, SC House District 11
LIBRARY	Faith Line
MASTER-IN- EQUITY	Judge Steven C. Kirven
PROBATE COURT	Judge Martha D. Newton
PUBLIC DEFENDER	Jennifer L. Johnson
REGISTRATION & ELECTIONS	Katy D. Smith
SHERIFF	Chad McBride
SOLICITOR	David R. Wagner
SUMMARY COURT	Linda Dudley-Graham, Chief Magistrate
TREASURER	Jason P. Phillips
VETERANS AFFAIRS	Matthew Muth

DEPARTMENTAL LISTING

ADMINISTRATION

County Administrator
Deputy County Administrator
Airport
County Attorney
Criminal Justice Coordinating Council (CJCC)
Economic Development
Emergency Medical Services
Finance
Governmental Affairs
Human Resources
Media
Planning & Community Development
Technology Services

Rusty Burns
Holt Hopkins
Justin Julian
Leon Harmon
Casey Collins
Burriss Nelson
Steven Kelly
Rita Davis
Steve Newton
Dava Singleton
Teresa Bannister
Dr. Jeff Parkey
Mark Williamson

CENTRAL SERVICES

Division Director
Purchasing
Facilities (formerly Building & Grounds)
Assessor/GIS/E-911 Addressing
Register of Deeds

Robert Carroll
Robert Carroll
Brian Richardson
Mike Freeman
Wendy Reffel

PARKS, RECREATION, AND TOURISM

Division Director
Museum
Senior Citizens
Senior Nutrition Program
Special Populations
Farmer's Market
Anderson Sports and Entertainment Center (ASEC)

Glenn Brill
Beverly Childs
Kelly Jo Barnwell
Janie Turmon
Kathy Schofield
Sharon Nicometo
Glenn Brill

PUBLIC WORKS

Division Director
Animal Shelter (P.A.W.S.)
Building & Codes
Development Standards
Fleet Services
Roads & Bridges
Solid Waste & Environmental Enforcement
Stormwater
Wastewater

Holt Hopkins
Dr. Kim A. Sanders
Barry Holcombe
Alesia Hunter
Joseph Stone
Matt Hogan
Greg Smith
Jon Batson
Derrick Singleton

FINANCIAL STRUCTURE, POLICY, AND PROCESS

The County's budgetary fund structure is as follows:

Description of Funds

The County has the following fund types:

Governmental funds are used to account for the County's general government activities. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting revenues are recognized when susceptible to accrual (i.e., when they are "measurable and available"). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The County considers all revenues available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred, except for interest on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The County uses the modified accrual as its basis of accounting and budgeting.

Property taxes, cablevision franchise fees, state shared revenues, grants, and other miscellaneous fees are susceptible to accrual. Property taxes and franchise fees are recognized as revenue in the fiscal year for which they are levied. Intergovernmental sources are recognized as revenue when the underlying eligibility requirements are met, and the resources become available. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met. Other sources become measurable and available when cash is received by the County and are recognized as revenue at that time.

Budgeted governmental funds in the FY 18-19 budget include the following types:

The **general fund** is the County's primary operating fund. It accounts for all financial resources of the general government except those required to be accounted for in another fund. This fund is always a major fund.

The **special revenue funds** are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

The **debt service funds** are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

The **capital projects funds** are used to account for and report financial resources that are restricted, committed, or assigned to expenditures for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

Proprietary funds are accounted for on the flow of economic resources measurement focus and use the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time the liabilities are incurred. Billed but uncollected

FINANCIAL STRUCTURE, POLICY, AND PROCESS

sewer charges, stormwater fees, and solid waste tipping fees are accrued as receivables at year-end and are reported as revenues of the Enterprise Funds. These funds account for activities of the County similar to those found in the private sector, where cost recovery and the determination of net income is useful or necessary for sound fiscal management. The budget for the enterprise funds are prepared on the accrual basis except that depreciation and amortization is not budgeted.

Enterprise funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The County has three budgeted enterprise funds as follows:

The *Sewer Fund* accounts for the activities of the sewer operations for the County and is a major fund.

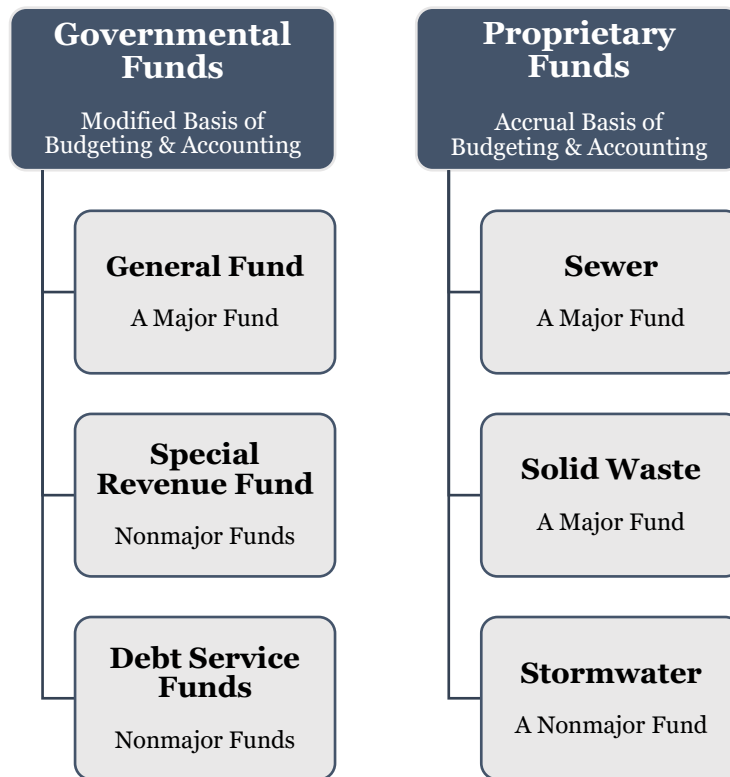
The *Stormwater Fund* accounts for the activities of the stormwater operations for the County and is a nonmajor fund.

The *Solid Waste Fund* accounts for the activities of the solid waste or landfill operations for the County and is a major fund.

Fiduciary funds are proprietary funds that account for assets held by the County in a trustee capacity or as an agent for individuals, other governmental units, and/or other funds. The County's only fiduciary fund is its agency funds. The agency fund is custodial in nature and does not present results of operations or have a measurement focus. Agency funds are accounted for using the modified accrual basis of accounting. This fund is used to account for assets that the County holds for others in an agency capacity. Fiduciary funds do not require a budget. However, they are included in the audited financial statements but are not budgeted and are not included in this budget document.

A graphic overview of the entity's budgetary fund structure for the appropriated funds is presented below.

FINANCIAL STRUCTURE, POLICY, AND PROCESS



The adopted budget is prepared by fund, function (e.g., public safety), and department/agency (e.g., Sheriff). However, the appropriations are formally budgeted and approved on a departmental basis. All of the governmental and proprietary funds are budgeted on the same basis of accounting. Capital is budgeted as an expenditure to show Council the items that the department heads want to purchase and to get Council's specific approval. However, when purchased the capital asset will be coded to an asset account. The County also has agency funds that account for monies held on behalf of school districts, special districts and other agencies that use the County as a depository or property taxes are collected on behalf of the other entities. Agency funds do not have revenue or expenditures, only assets and liabilities. Therefore, they are not budgeted.

Debt service funds are strictly allocated for repayment of principal and interest on debt. Capital projects are functionally aligned based upon the actual amount spent in each category. For example, a new courthouse would be classified as county government administration since the offices using the facility are all of this functional nature.

FINANCIAL POLICIES AND GOALS

Fourteen financial policies and goals form the basis for the budgeting, accounting and financial reporting in Anderson County:

Maintain the County's bond ratings with the Rating Agencies - Moody's Investors Service (Aa2) and Standard & Poor's (AA).

Debt Service for long-term obligations should not exceed 10 - 15% of the General Fund budget. The County will maintain a general fund balance of approximately six (6) months of current

FINANCIAL STRUCTURE, POLICY, AND PROCESS

budget expenditures, including operating transfers out, but not less than two (2) months of such expenditures.

Maintain a balanced budget for the general fund which is when the sum of estimated net revenues and appropriated fund balances is equal to appropriations. The FY 2020 budget meets this objective for all funds.

Long-range projections of revenues, expenditures and fund balances should be developed as appropriate. These should be updated annually.

The Capital Improvement Plan, which includes anticipated capital projects and related debt service and operating costs, should be updated annually.

The County Council prefers to limit the growth in the annual operating budget to an amount which can be accommodated by growth in the tax base as well as other local, state and federal revenues, without a tax rate increase, whenever possible.

The County does not expect to undertake any major new programs, projects or expansion of services without substantial public support for both the services and the tax rate increase, if necessary, to support them.

We should evidence the quality of our Comprehensive Annual Financial Report by receiving the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting.

The Treasurer has adopted an investment policy with the objectives of safety, liquidity and yield, in that order. That policy and the relevant state law place emphasis on credit quality and maturity.

Management provides financial and operating reports to the Administrator on a monthly basis.

The County maintains aggressive safety and risk management programs to protect employees and minimize financial exposure to the County.

The County shall adopt a policy of inventorying and assessing the condition of all major assets on an annual basis.

The County is committed to simplicity in its financial accounting and reporting. However, property taxes are levied and accounted for in the respective fund for which they were collected - General Fund and selected special revenue, debt service, capital projects, proprietary, and agency funds.

BUDGET PROCESS & CALENDAR

The Administrator is to submit to Council a statement describing the important features of the proposed budgets including all sources of anticipated revenue of the County and the tax revenue required to meet the financial requirements of the County. Section 4 also dictates that before adoption of the budget, a public hearing must be held. The statute also prescribes that by July 1 of each year a balanced budget must be adopted for the upcoming fiscal year. In addition, Section 2-38 (c) (7) of the Anderson County Code of Ordinances requires that prior to May 15th of each year, the Administrator shall submit for first reading an appropriations ordinance which shall set forth in detail appropriations for all county purposes and activities during the ensuing fiscal year. The local Code of Ordinances requires that this annual appropriations ordinance shall be enacted by the County Council prior to the commencement of the fiscal year.

The Finance Department distributes the budget packets to every department in February that includes a request for their operating budget and any new capital and personnel requested. All agencies of Anderson County are required to submit requests for appropriation to the County

FINANCIAL STRUCTURE, POLICY, AND PROCESS

Administrator by the end of March. The Finance Department compiles the information into the budget software on the AS400 mainframe and distributes a budget notebook containing all the departmental requests arranged by fund to the Administrator. The County Administrator uses these requests as the starting point for developing a proposed budget. The County Administrator then presents this proposed budget to County Council for review typically in April of each year. After County Council reviews the budget document, workshops are scheduled by the Finance Committee and County Council members to discuss the budget. At these meetings, questions are asked of the department heads and in some instances they are called upon to justify the amount requested. At these meetings, citizen input is also received. After these workshops and meetings are completed, County Council agrees on the amount that they will approve for each department. Council is required to hold public hearings on the proposed budget and to adopt a final budget establishing the spending authority for the fiscal year and instructing the County Auditor the total millage to be levied, exclusive of debt service millage. The County Auditor is the one who is statutorily authorized to set the debt service millage. Due to local ordinance, adoption of the budget ordinance requires three readings of the budget annually. After adoption, the budget is prepared and distributed in written form.

Amendments & Legal Level of Budgetary Control

Amending the operating and capital budget after final adoption would require three readings of a supplemental budget ordinance. Transfers from one line item to another within the budget can be accomplished as follows per Section XXVI of the budget ordinance:

“With the exception of those positions under the control of an elected or appointed official, the creation of a new position or increased salaries and fringe benefits, excluding health insurance benefits, of an existing position must be approved by County Council.

The Administrator may approve changes in a department budget from one line item to another in an amount up to and including \$10,000 at any one time; provided, however, the total department budget shall not increase, no new positions may be created, or capital expenses, may be accomplished by such a transfer without County Council approval. No transfer for any one type of good or services may be subdivided, split or “stacked” for purposes of evading the requirements of this section.

Aggregate transfers within the fiscal year within a department which exceed \$20,000 shall require County Council approval thereafter. All transfers shall be included in the “Administrator’s Report” section of the County Council agenda for Council’s review prior to the time the transfers are entered into the General Ledger.”

Therefore, the legal level of budgetary control is the department level if the amount does not exceed \$10,000, create a new position, or provide for a capital expenditure; in these cases, County Council approval must be obtained.

Changes to budgetary line items may be initiated by the affected department or division or by the Finance Department when the need becomes apparent. Details describing the amount and nature of the transfer are entered on a prescribed budget transfer form designed by Finance. After the department and division heads sign the budget transfer form, it is then submitted to Finance who reviews it for appropriateness and completeness. Finance then forwards the budget transfer form to the County Administrator or the Finance Committee and County Council, as appropriate, for approval. Once the approved transfer form is received back in Finance, it is entered into the AS400 mainframe as a budget transfer to the effected accounts to

FINANCIAL STRUCTURE, POLICY, AND PROCESS

complete the process.

The budget process is designed to ensure that taxpayer dollars are efficiently and effectively utilized to fairly deliver essential governmental services. The budget and finance staff serve as a coordinating resource to the County Council, County Administrator, departments, nonprofit organizations, and citizens who each play a pivotal role in the budget creation and review process. Through the budget, Anderson County fulfills its mission to enhance the quality of life for its citizens by providing public safety and security, health and human services; highways and streets; economic development; education; and cultural and recreational resources in the County.

Budget Authority

The South Carolina Code of Laws provides the legal framework in which all counties in the state conduct their budgetary processes. The legislation is found in Section 4 of the General Statutes and establishes the provision that the County Administrator shall prepare the proposed operating and capital budgets and submit them to County Council. In particular South Carolina Code of Laws 4-9-140 states 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.”

Balanced Budget

South Carolina Code of Laws does not specifically state that each local government shall operate under an annual balanced budget ordinance. Anderson County is presenting a balanced budget for FY 2020. A balanced budget is defined as follows: A budget ordinance is balanced when the sum of estimated net revenues and appropriated fund balance is equal to appropriations.

Basis of Budgeting

Anderson County’s accounting system has been designed to meet the requirements of generally accepted accounting principles (GAAP) for governmental entities as prescribed by the Governmental Accounting Standards Board (GASB). Consequently, the County’s Comprehensive Annual Financial Report includes entity-wide financial statements prepared on a full accrual basis of accounting as well as fund statements prepared on a modified accrual basis of accounting. In general, under the modified accrual basis of accounting, revenues are recognized when they become measurable and available and expenditures are recognized when the related fund liability is incurred. Annual financial reports for proprietary and fiduciary funds are prepared on a full accrual basis. Under this method, revenues are recognized when earned, and expenses are recognized when liabilities are incurred without regard to receipt or disbursement of cash. (For full disclosure of the County’s accounting policies, please refer to the County’s Comprehensive Annual Financial Report.)

Encumbrance accounting is employed in governmental funds. Encumbrances (e.g., purchase

FINANCIAL STRUCTURE, POLICY, AND PROCESS

orders, contracts, and other commitments) outstanding at year-end that are not matched with a corresponding payable accrual lapse and do not carry forward to the subsequent year. Consequently, they do not become part of the subsequent year's budgeted amounts.

The accounts of the government are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures/expenses. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

Basis of Accounting

The County uses the modified accrual basis for budgeting for its governmental fund types and the accrual basis for budgeting in its proprietary funds as shown on the next page. As required by South Carolina law, the County adopts an annual budget for the General Fund. The County also adopts a budget for its special revenue, debt service, capital projects and proprietary funds. Capital project funds authorized by ordinance continue until the projects are closed. The agency funds do not require annual budgets. The appropriated budget is prepared according to fund, function and department. The County Administrator and County Council are authorized to transfer appropriations as may be needed to facilitate the spending plan and to maintain services if it is in the best interest of the County (see Section XXVII of the FY 2019-2020 budget ordinance for further elaboration).

Differences between the basis of accounting and basis of budgeting are as follows:

Encumbered amounts are treated as expenditures under the basis of budgeting, whereas encumbrances are never classified as expenditures under the GAAP basis of accounting. The County's budget document does not include its one component unit, the Anderson County Library, whereas it is incorporated into the GAAP financial statements (the Anderson County Library Special Revenue Fund represents the millage allocated to help fund the library system; it does not represent the entire budget of the library system).

Under the GAAP basis of accounting used in proprietary funds, allocations for depreciation and amortization expense are recorded. Depreciation is not provided for under the basis of budgeted adopted by the County for the Stormwater and Solid Waste funds and amortization is not provided for in the Sewer Fund.

Account Numbers

Account numbers are used to break revenue and expense accounts into various categories, or classes. For expenditures, budgetary control is exercised at the class level. Fund Numbers are identified by a unique three-digit number. The first digit of the fund number denotes the fund family to which the fund belongs. For instance, 0XX denotes the general fund family; 1XX denotes the special revenue fund family; 2XX denotes the debt service fund family; 3XX denotes the capital projects fund family; 4XX denotes the enterprise fund family; and 7XX denotes the agency fund family. All revenue and expenses have a fund number.

Revenue account numbers are further broken down as follows:

FINANCIAL STRUCTURE, POLICY, AND PROCESS

4100 - Local Contributions; 4200 - State Revenue; 4300 - Federal Revenue; 6400 - Transfer in from another County fund

The next three digits are broken down as follows:

100	Property taxes
200	Fines & Fees
300	Permitting and Miscellaneous Fees
400 & 500	Federal & State Revenue to include grants
600	User Charges, to include Rental Income
900	Nonoperating Revenue, including interest income

Department Numbers are four (4) digit numbers assigned to each department. All department numbers begin with the digit “5”.

The next three digits denote the object. These three digits are further used to differentiate between different services within a certain department. The last four digits denote the sub-object. This categorizes the expenditure as personnel, operating, contractual or capital.

Therefore, the account number, revenue and expenditures/expenses are thirteen digits. These accounts are briefly described below by account name, number and description.

Revenue Accounts

Property Taxes XXX-4100-100-001 through XXX-4100-100-105 – Real estate and personal property tax levied on the assessed valuation of real estate and personal property (current and delinquent), and fee-in-lieu-of-taxes.

Franchise Taxes 001-4100-300-110 – This tax is levied on certain franchises, i.e. cable television. Licenses and Permits – 001-4100-200-XXX – Fees for special types of licenses and permits required by state statutes, i.e. marriage licenses, Register of Deed filing fees, etc.

Intergovernmental Revenues – 001-4200-XXX-XXX (State Sources) and 001-4300-XXX-XXX (Federal Sources) – Revenues from other governments in the form of grants, entitlements, and reimbursements.

Fines and fees – XXX-4100-200-XXX – Fines include moneys derived from fines and penalties imposed for the commission of statutory offenses and violations of lawful administrative rules and regulations. Forfeitures include bonds forfeited in criminal cases.

Permits – 001-4100-300-XXX – Building permits required before construction commences on residential and commercial property.

Interest – XXX-4100-900-120 – Income on all long term and short-term bank deposits and other investments.

Miscellaneous – XXX-4100-300-190 – Miscellaneous reimbursements not specifically associated with another revenue line item.

Other Financing Sources – XXX-6100-XXX-XXX through XXX-6400-XXX-XXX – This would include proceeds from general long-term debt and inter-fund operating transfers.

Expenditure Accounts

Personal Services – XXX-XXXX-XXX-101 through XXX-XXXX-XXX-199 – Includes expenses for salaries, wages, and related employee benefits for full-time and part-time employees of the County. Employee benefits include social security, group life, health and dental insurance,

FINANCIAL STRUCTURE, POLICY, AND PROCESS

retirement, and other similar employee benefits.

Operating Expenditures XXX-XXXX-XXX-201-299 – Includes expenses for such items as asphalt (261) for the County road system, office supplies (269), data processing supplies (287), and inmate meals and supplies (263). These are the expendable items used in the daily operation of each office or department.

Dues (211), Travel (279) And Training (277) – Includes expenses for such items as membership dues to professional organizations (i.e., engineers), national, state and local organizations (National Association of Counties, Government Finance Officers Association, etc.) registration fees for conferences and training courses for skills needed in the performance of their County job and reimbursable mileage expense for each office and department.

Utilities – Includes expenses such as telephone (275), electricity and gas (212), water and sewer (286) as provided to the County offices and departments.

Vehicle Expense – Includes expenses related to the operation of a department's vehicles such as gas, oil, tires, repairs, etc. (216).

Equipment and Building Maintenance – Includes repairs and maintenance (250) to all county-owned buildings such as the Courthouse, Detention Center, Transportation and Public Safety Divisions, etc.

Contractual Services – XXX-XXXX-XXX-300-399 – Payment for outside services to include audit and accounting fees (301), professional services (304), communication equipment maintenance (306), engineering (311), landscaping (313), legal (315), and contracted labor (324), to name a few.

Fixed Asset Additions – XXX-XXXX-XXX-499 – Includes major building and equipment purchases (vehicles, computer equipment, office furniture and equipment, building improvements, etc.

Fund Equity

In the fund financial statements, governmental funds report fund balances as follows:

Nonspendable – Amounts that are reported that inherently cannot be spent such as resources that must be maintained intact based on legal or contractual requirement (i.e., principal of an endowment) or the balance of assets that will never be converted to cash (i.e., inventories or prepaid assets).

Restricted – Amounts that are limited in how they can be spent due to externally enforceable legal restrictions. They can be restricted by other governments through laws and regulations, grantors or contributors through agreements, creditors through debt covenants or other contracts, or enabling legislation that limits how a revenue can be used (i.e. gas tax for roads).

Committed – Amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority, which in the case of Anderson County would be an ordinance of County Council, prior to year-end.

Assigned – Amounts that are constrained, but not externally or by formal County Council action, as well as amounts determined by formal County Council action but after year end. These limitations would most likely come from the Finance Committee or the Administrator, but never taken to the full County Council for formal action. In addition, in all funds except the general fund, any remaining fund balance in excess of the categories mentioned above will be automatically be reported as assigned fund balance.

Unassigned – If the general fund has resources in excess of the four categories above, that excess is considered unassigned. Note that only the general fund can have a positive unassigned fund balance.

FINANCIAL SUMMARIES

FINANCIAL SUMMARIES

This section presents a comprehensive overview of Anderson County's FY 2020 budget, with comparisons to the projected FY 2019 final numbers as well as FY 2018, FY 2017 and FY 2016 actual data.

Table A-1 presents a financial summary of the FY 2020 budgeted revenue and expenditures by category for the governmental funds and the enterprise funds. A graphical representation of revenue sources, where the money comes from, for all funds is shown in Graph A-1 and a graphical representation of expenditures, where the money is spent, for all funds is shown in Graph A-2.

Governmental Fund Types

The general fund is what most people think of as the County's budget, although special revenue, debt service, capital projects and enterprise funds are important to the County's operations as well. Table A-1 shows governmental revenues and expenditures budgeted for FY 2019 and FY 2018.

Description of Revenue Sources (Governmental Fund Types)

Budget preparation begins with revenue projections. Property tax revenues are projected based upon the total assessed value of property received from the Assessor's Office times the appropriate assessment ratio times the applicable millage rate times the projected collection rate based upon historical averages. The remaining revenues are projected based upon historical trend analysis as well as informed expert judgment of the Elected Official or Division Head. Economic, political, and legislative factors are considered when projecting all revenues.

Each year Anderson County's finance staff estimates the revenues that will be available to spend for governmental functions. These estimates are primarily based on historical trends in revenue collection, amended by special situations that are likely to affect that revenue source. Each source of revenue is estimated separately, and an average growth rate or decline is calculated. More recent years are given greater weight in the process called weighted averaging, so that recent changes affect the average more than historical changes in revenue. The result is a projection that guides the Administrator as he prepares budget guidelines for department heads in advance of their budget request. In years where forecasted revenues are significantly greater than in the prior year, department heads might be encouraged to submit requests for new technology or other efficiency or effectiveness improvements. In years where forecasted revenues are smaller, department heads are encouraged to refrain from requesting increases in their budget beyond the rate of inflation.

General Fund Financial Condition

Anderson County incorporated into its budget ordinance a policy that started with the FY 2009 budget of maintaining a stable General Fund balance of approximately six (6) months of current budget expenditures, including operating transfers out, but not less than two (2) months of such expenditures. However, this is not a formal stabilization policy.

FINANCIAL SUMMARIES

The FY 2020 budget is slated to use approximately \$10.17 million of the existing fund balance to balance the operating and capital budgets for the year. That is projected to leave an unassigned fund balance of approximately \$10.27 million at the end of Fiscal 2020.

General Fund Revenues

For FY 2020, Anderson County's two major budgeted sources of revenue for the general fund are property taxes (69%) and state-shared revenue (15%), followed by County Offices (12%). Again, this represents a very stable pattern of revenue, but one that is affected by decisions made by the South Carolina legislature regarding the amount of revenue shared by the state with its counties and affected by the downturn in the national economy. There is a projected usage of reserved general fund balance in FY 2020 of \$10.17 million in order to fund needed items. The breakdown of revenues by source is shown in Exhibit 6.

General Fund Expenditures

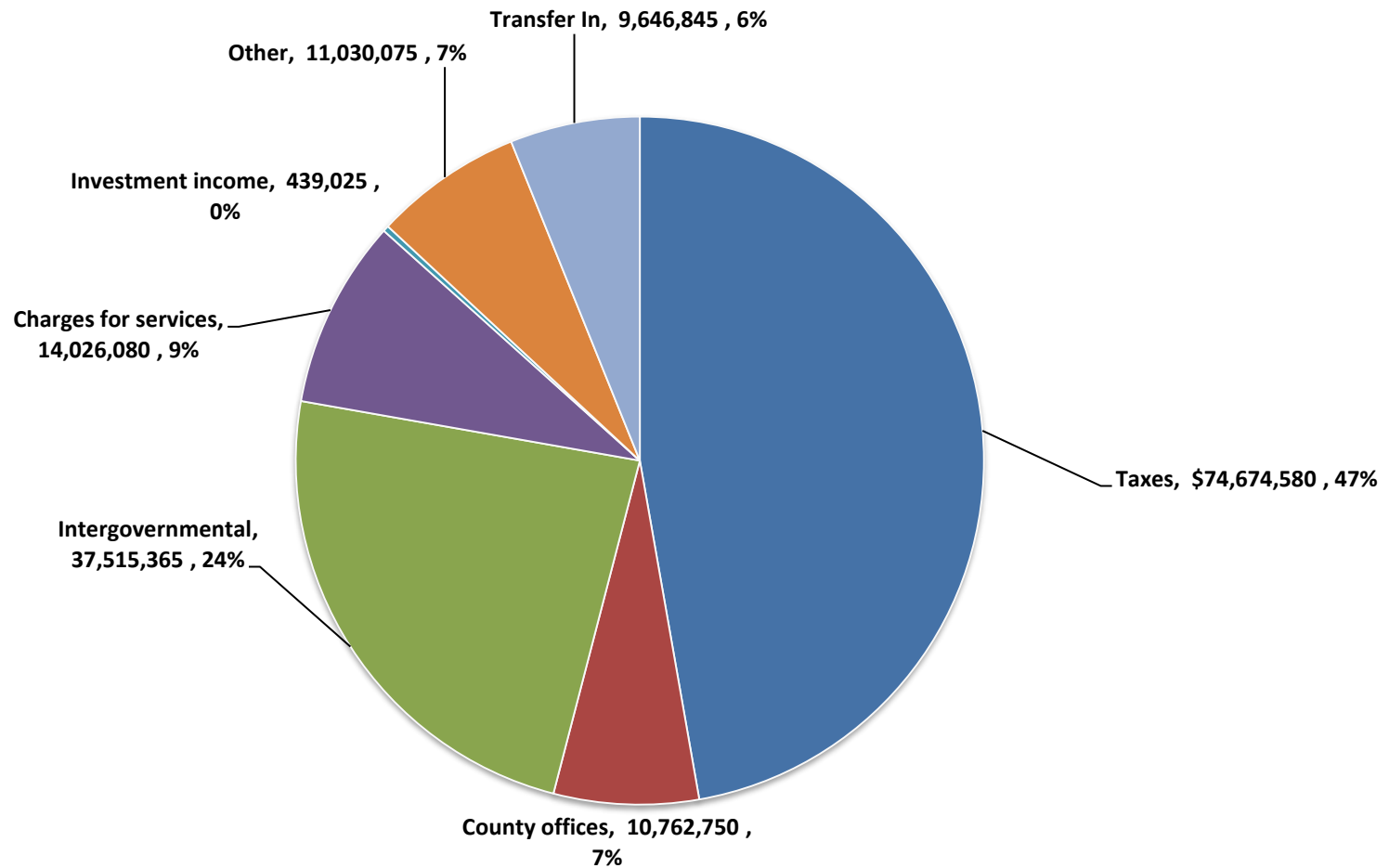
Total authorized expenditures had an increase of \$4.8 million, or 6%, from FY 2019 to FY 2020. FY 2020 budgeted expenditures are presented three ways in this document. First, they are summarized in the pie chart in Exhibit 8. Next, they are presented in more detail in Exhibit 7. Third, they are presented in even more detail in the section entitled Departmental Information so that the reader can evaluate the accomplishments by the department in light of the resources with which they were given.

Exhibit 7 is the source for the pie chart of General Fund expenditures shown in Exhibit 8. It divides expenditures by function. Those functions are: general government (\$25.9 million), highway & streets (\$12.3 million), public safety (\$37.4 million), health and welfare (\$3.1 million), culture and recreation (\$2.6 million), economic development (\$0.8 million), contingency (\$0.9 million), and transfer out (\$1.9 million). Transfer out primarily represent money being budgeted to be transferred from the General Fund to special revenue funds as grant match, for capital lease debt service payments, and to capital projects to assist with rolling stock and equipment.

There are financial summaries in exhibits 1-17 in this section of the budget document that summarizes the revenues and expenditures of all governmental funds and the three proprietary funds.

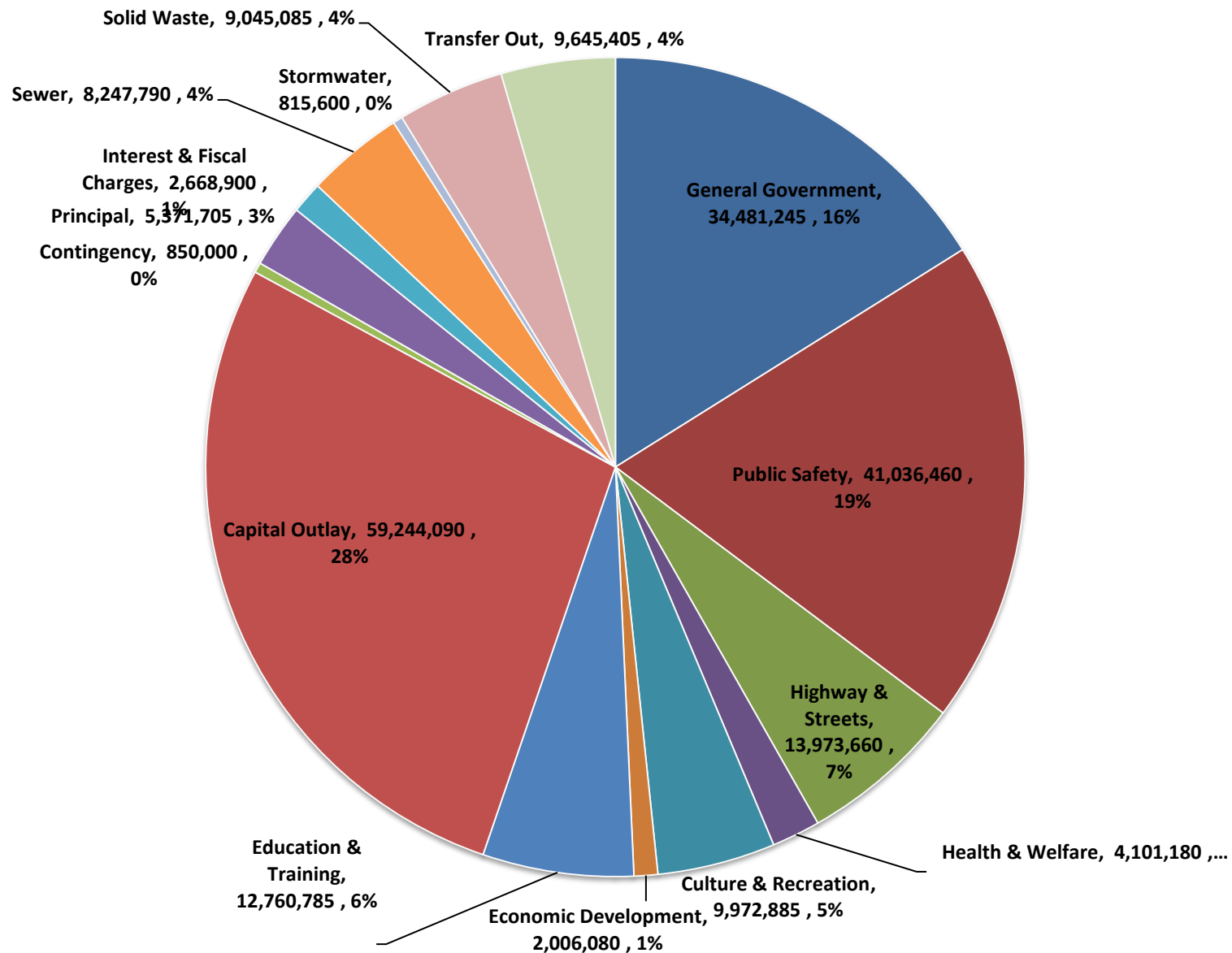
FINANCIAL SUMMARIES: Where the Money Comes From—All Funds (Exhibit 1)

FY 2020 Budgeted Revenue



FINANCIAL SUMMARIES: Where the Money Is Spent—All Funds (Exhibit 2)

FY 2020 Budgeted Expenditures



FINANCIAL SUMMARIES: Budget Summary – All Funds (Exhibit 3)

	GOVERNMENTAL FUND TYPES				ENTERPRISE FUNDS	TOTAL FY 2020	TOTAL FY 2019
	GENERAL FUND	SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS			
REVENUES							
Taxes	\$ 51,200,000	\$ 14,406,000	\$ 1,621,000	\$ 5,604,580	\$ 1,843,000	\$ 74,674,580	\$ 73,652,225
County offices	9,223,950	1,538,800	-	-	-	10,762,750	9,267,455
Intergovernmental	11,005,340	19,072,550	148,100	5,082,120	2,207,255	37,515,365	40,706,650
Charges for services	-	-	-	-	14,026,080	14,026,080	14,942,435
Investment income	370,000	-	-	63,925	5,100	439,025	122,600
Other	2,026,300	8,940,600	-	63,175	-	11,030,075	9,836,940
Total	73,825,590	43,957,950	1,769,100	10,813,800	18,081,435	148,447,875	148,528,305
EXPENDITURES							
General Government	25,875,225	8,606,020	-	-	-	34,481,245	32,802,455
Public Safety	37,391,535	3,644,925	-	-	-	41,036,460	43,784,130
Highway & Streets	12,296,550	1,677,110	-	-	-	13,973,660	19,989,400
Health & Welfare	3,096,180	1,005,000	-	-	-	4,101,180	2,955,315
Culture & Recreation	2,607,085	7,365,800	-	-	-	9,972,885	4,011,835
Economic Development	751,510	1,254,570	-	-	-	2,006,080	1,740,770
Education & Training	-	12,760,785	-	-	-	12,760,785	12,587,100
Capital Outlay	-	16,885,355	-	42,358,735	-	59,244,090	47,273,150
Contingency	850,000	-	-	-	-	850,000	100,000
Debt Service							
Principal	-	-	5,371,705	-	-	5,371,705	6,494,425
Interest & Fiscal Charges	-	-	1,488,165	-	1,180,735	2,668,900	2,177,180
Sewer	-	-	-	-	8,247,790	8,247,790	7,890,515
Stormwater	-	-	-	-	815,600	815,600	653,720
Solid Waste	-	-	-	-	9,045,085	9,045,085	7,337,645
	82,868,085	53,199,565	6,859,870	42,358,735	19,289,210	204,575,465	189,797,640
REVENUES OVER (UNDER) EXPENDITURES	(9,042,495)	(9,241,615)	(5,090,770)	(31,544,935)	(1,207,775)	(56,127,590)	(41,269,335)
OTHER FINANCING SOURCES (USES)							
Transfer In	795,000	1,802,940	5,076,465	1,261,800	710,640	9,646,845	10,737,380
Transfer Out	(1,921,300)	(2,757,430)	-	(4,256,035)	(710,640)	(9,645,405)	(10,737,380)
Proceeds from sale of capital assets	-	-	-	450,000	40,000	490,000	350,000
Proceeds from insurance	-	-	-	65,000	-	65,000	50,000
Proceeds from loan	-	450,000	-	-	-	450,000	450,000
Proceeds from bond	-	-	-	8,500,000	-	8,500,000	17,000,000
Proceeds from SSRB	-	-	-	13,926,450	-	13,926,450	-
Proceeds from capital lease	-	-	-	-	-	-	8,100,000
	(1,126,300)	(504,490)	5,076,465	19,947,215	40,000	23,432,890	25,950,000
REVENUES & OTHER SOURCES OVER EXPENDITURES	\$ (10,168,795)	\$ (9,746,105)	\$ (14,305)	\$ (11,597,720)	\$ (1,167,775)	\$ (32,694,700)	\$ (15,319,335)

FINANCIAL SUMMARIES: General Fund Statement of Revenues, Expenditures, and Changes in Fund Balance (Exhibit 4)

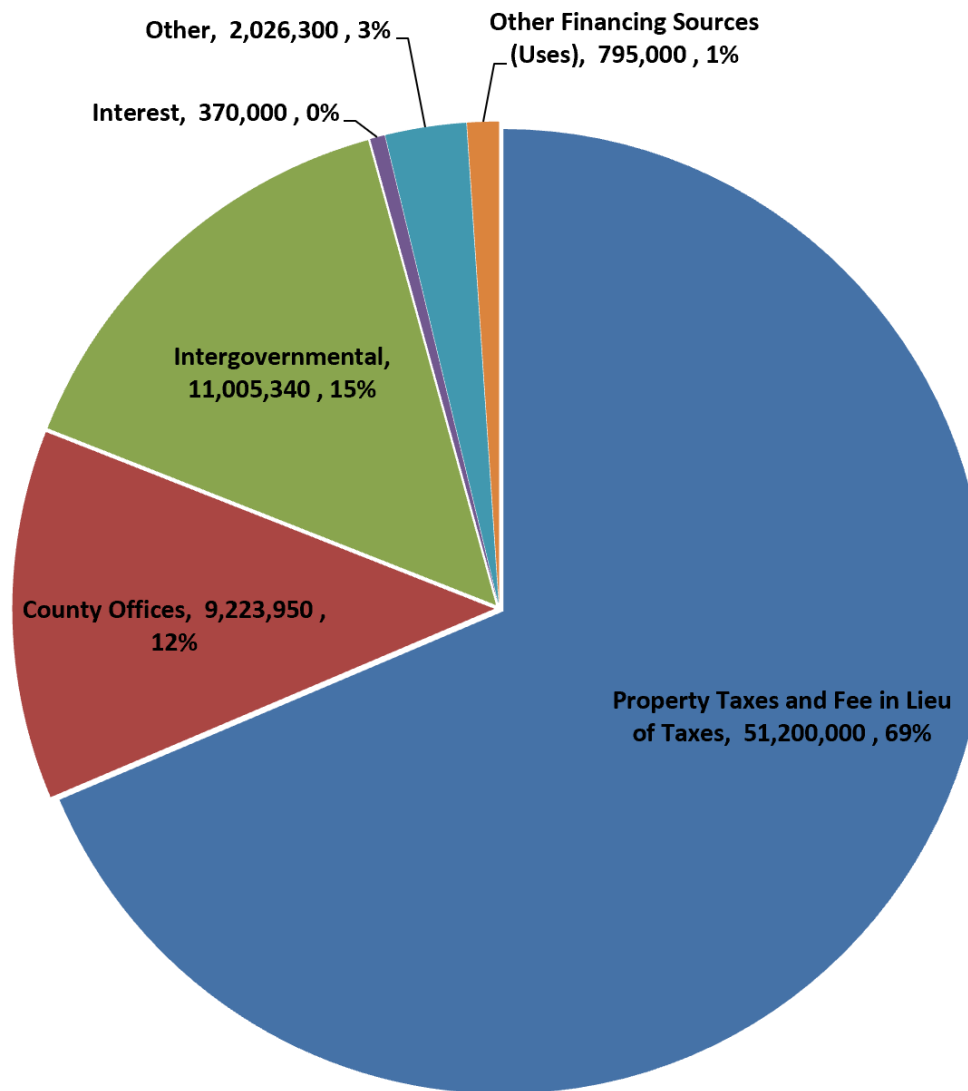
GENERAL FUND								%
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2019	FY 2020		
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATED	BUDGET		CHANGE
								19-20
REVENUES								
Property Taxes and Fee in Lieu of Taxes	46,648,508	47,915,852	49,045,037	50,500,000	50,024,093	51,200,000		1.4%
County Offices	5,486,289	5,689,575	5,843,179	7,615,155	7,378,041	9,223,950		21.1%
Intergovernmental	10,415,068	10,759,710	10,842,031	10,644,140	11,037,008	11,005,340		3.4%
Interest	132,073	105,576	362,635	120,000	622,702	370,000		208.3%
Other	1,694,198	1,728,501	1,717,653	1,787,500	1,804,442	2,026,300		25.6%
Other Financing Sources (Uses)	176,189	44,781	568,777	747,750	44,302	795,000		6.3%
Total Revenue	64,552,325	66,243,995	68,379,312	71,414,545	70,910,588	74,620,590		4.5%
EXPENDITURES								
General Government	18,126,641	18,829,651	19,683,761	24,760,170	21,970,749	25,875,225		4.5%
Public Safety	29,596,869	30,474,971	31,110,825	35,152,700	33,207,725	37,391,535		6.4%
Highway and Streets	7,495,023	7,709,755	7,237,041	11,633,430	7,976,883	12,296,550		5.7%
Economic Development	623,485	655,891	695,764	763,185	729,309	751,510		-1.5%
Health and Welfare	2,179,433	2,319,526	2,719,484	2,955,315	2,877,377	3,096,180		4.8%
Culture and Recreation	2,003,027	1,975,792	2,132,997	2,391,075	2,399,585	2,607,085		9.0%
Capital Outlay	1,052,184	401,942	490,706	-	-	-		-
Transfer Out	1,069,443	708,179	3,816,500	2,234,180	1,605,133	1,921,300		-14.0%
Contingency	-	100,000	100,000	-	100,000	850,000		100.0%
Total Expenditures	62,146,105	63,175,707	67,987,078	79,890,055	70,866,761	84,789,385		10.1%
NET INCOME/(LOSS)	2,406,220	3,068,288	392,234	(8,475,510)	43,827	(10,168,795)		
BEGINNING FUND BALANCE, JULY 1	23,394,809	25,801,029	28,869,317	28,869,317	20,393,807	20,437,634		
ENDING FUND BALANCE, JUNE 30	25,801,029	28,869,317	29,261,551	20,393,807	20,437,634	10,268,839		

FINANCIAL SUMMARIES: General Fund Revenues (Exhibit 5)

GENERAL FUND REVENUE							%
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2019	FY 2020	CHANGE
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATED	BUDGET	19-20
TAXES							
Property taxes and fee in lieu of taxes	46,648,508	47,915,852	49,045,037	50,500,000	50,024,093	51,200,000	1.4%
Total property taxes and fee in lieu of taxes	46,648,508	47,915,852	49,045,037	50,500,000	50,024,093	51,200,000	1.4%
COUNTY OFFICES							
Clerk of Court	199,604	174,534	165,345	170,000	165,864	170,000	0.0%
Family Court	508,397	505,084	485,063	489,000	486,327	482,000	-1.4%
Register of Deeds	1,298,722	1,334,359	1,479,192	1,400,000	1,689,020	1,755,000	25.4%
Judge of Probate	476,620	502,497	424,808	500,000	477,171	500,000	0.0%
Master in Equity	272,996	244,238	194,944	225,000	201,448	225,000	0.0%
Magistrate	938,099	912,150	860,380	800,000	803,564	830,000	3.8%
Animal Shelter	71,105	53,683	53,277	50,000	57,163	55,000	10.0%
Building Standards	975,473	1,178,233	1,414,459	1,194,000	959,184	2,359,000	97.6%
Mobile Home Permits	22,276	22,846	25,307	22,000	24,914	22,000	0.0%
Vital Statistics	-	5,023	-	-	-	-	-
Civic Center	192,370	189,677	210,057	188,500	240,259	185,000	-1.9%
Sports Complex	42,453	45,365	45,410	49,650	42,775	52,450	5.6%
Amphitheatre	243	250	907	34,000	-	7,000	-79.4%
Miscellaneous	461,192	496,823	456,760	398,500	431,357	456,500	14.6%
Sheriff	26,739	24,813	27,270	25,000	30,012	25,000	0.0%
School Resource Officers	-	-	-	2,069,505	1,768,982	2,100,000	1.5%
Technical Services	-	-	-	-	-	-	-
Total County Offices	5,486,289	5,689,575	5,843,179	7,615,155	7,378,041	9,223,950	21.1%
INTERGOVERNMENTAL							
State Shared Taxes	6,938,513	7,259,401	7,134,468	7,259,400	7,203,801	7,584,000	4.5%
Election Commission	141,757	288,810	10,500	117,660	216,526	263,240	123.7%
Veteran Affairs	-	-	-	-	-	-	-
Department of Social Services	208,763	222,030	167,351	225,000	75,128	105,000	-53.3%
Public Service Employment	7,875	7,875	7,875	7,875	7,875	7,875	0.0%
Health and Environmental	8,727	3,468	19,648	10,000	941	20,000	100.0%
Merchant Inventory	273,259	273,259	273,259	273,260	273,259	273,260	0.0%
Homestead Exemption	2,233,700	2,255,836	2,235,757	2,255,000	2,232,875	2,232,920	-1.0%
Flood Control	135,129	144,107	139,908	145,000	139,184	140,000	-3.4%
Oconee County Reimbursement	81,306	81,806	125,446	125,445	125,306	125,445	0.0%
Miscellaneous	386,039	223,118	727,819	225,500	762,113	253,600	12.5%
Total Intergovernmental	10,415,068	10,759,710	10,842,031	10,644,140	11,037,008	11,005,340	3.4%
OTHER							
Interest	132,073	105,576	362,635	120,000	622,702	370,000	208.3%
Cablevision Franchise Fee	1,638,209	1,590,433	1,588,149	1,600,000	1,621,224	1,600,000	0.0%
Rent	55,989	63,068	54,504	62,500	48,488	256,300	310.1%
Local Contributions	-	75,000	75,000	125,000	134,730	170,000	36.0%
Total Other Revenue	1,826,271	1,834,077	2,080,288	1,907,500	2,427,144	2,396,300	25.6%
OTHER FINANCING SOURCES (USES)							
Transfers In	176,189	44,781	568,777	747,750	44,302	795,000	6.3%
Sale of Capital Assets	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	176,189	44,781	568,777	747,750	44,302	795,000	6.3%
TOTAL GENERAL FUND REVENUE	64,552,325	66,243,995	68,379,312	71,414,545	70,910,588	74,620,590	4.5%

FINANCIAL SUMMARIES: 2020 General Fund Revenues by Type (Exhibit 6)

2020 General Fund Revenues by Type



FINANCIAL SUMMARIES: 2020 General Fund Expenditures (Exhibit 7)

GENERAL FUND EXPENDITURES							%
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2019	FY 2020	%
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATED	BUDGET	CHANGE
							19-20
GENERAL GOVERNMENT							
County Council	198,445	312,225	234,556	244,825	233,223	264,655	8.1%
Legislative Delegation	68,690	81,562	56,936	59,510	59,429	63,305	6.4%
County Administrator	575,789	592,131	867,090	822,855	819,166	868,295	5.5%
Media Team	174,862	190,519	206,453	234,320	237,849	291,340	24.3%
Personnel	327,495	338,351	348,198	292,695	288,294	293,630	0.3%
County Memberships	100,310	108,458	113,774	121,155	123,716	121,155	0.0%
Legal	453,477	377,135	487,178	506,415	429,720	501,545	-1.0%
Building Maintenance	2,672,160	2,910,225	3,160,815	3,749,175	3,996,862	4,402,185	17.4%
Auditor	559,246	617,015	636,519	655,725	668,324	694,360	5.9%
Treasurer	1,010,501	1,033,583	1,073,566	1,115,825	1,067,016	1,100,815	-1.3%
Finance Department	828,964	877,302	1,096,675	1,262,155	1,182,416	1,329,490	5.3%
Assessor	1,583,596	1,627,185	1,880,205	1,988,470	2,094,155	2,307,820	16.1%
Board of Tax Assessment & Appeals	-	-	-	4,000	1,300	3,960	-1.0%
Grants, Research & Special Projects	-	-	-	-	-	-	-
Clerk of Court	617,103	610,458	577,166	613,870	566,414	692,540	12.8%
Probate Judge	518,253	516,377	531,995	558,700	552,510	587,205	5.1%
Master-in-Equity	344,759	298,774	309,226	319,350	311,021	344,365	7.8%
Magistrate	2,089,221	2,076,778	2,166,517	2,243,505	2,207,424	2,328,975	3.8%
Register of Deeds	454,108	446,717	460,019	489,230	493,533	564,935	15.5%
Planning and Zoning Division	-	-	-	-	-	-	-
Planning and Community Development	337,813	506,497	491,496	663,385	526,773	822,420	24.0%
Development Standards	281,239	340,578	353,554	415,920	423,229	445,275	7.1%
Registration and Elections	489,470	474,808	517,988	571,955	540,335	613,030	7.2%
Registration and Elections - Poll Workers	235,730	181,609	122,079	224,275	92,991	223,745	-0.2%
Purchasing	533,801	546,332	470,829	539,080	457,585	539,255	0.0%
Information Technology	1,205,386	1,246,462	1,249,118	2,292,730	2,032,251	2,500,725	9.1%
Employee Benefits	726,152	752,027	575,705	2,907,415	705,637	2,146,325	-26.2%
Special Appropriations	1,578,035	1,598,535	1,520,010	1,678,265	1,678,265	1,633,030	-2.7%
Family Court	162,036	168,008	176,094	185,365	181,310	190,845	3.0%
Total General Government	18,126,641	18,829,651	19,683,761	24,760,170	21,970,749	25,875,225	4.5%

FINANCIAL SUMMARIES: 2020 General Fund Expenditures (Exhibit 7)

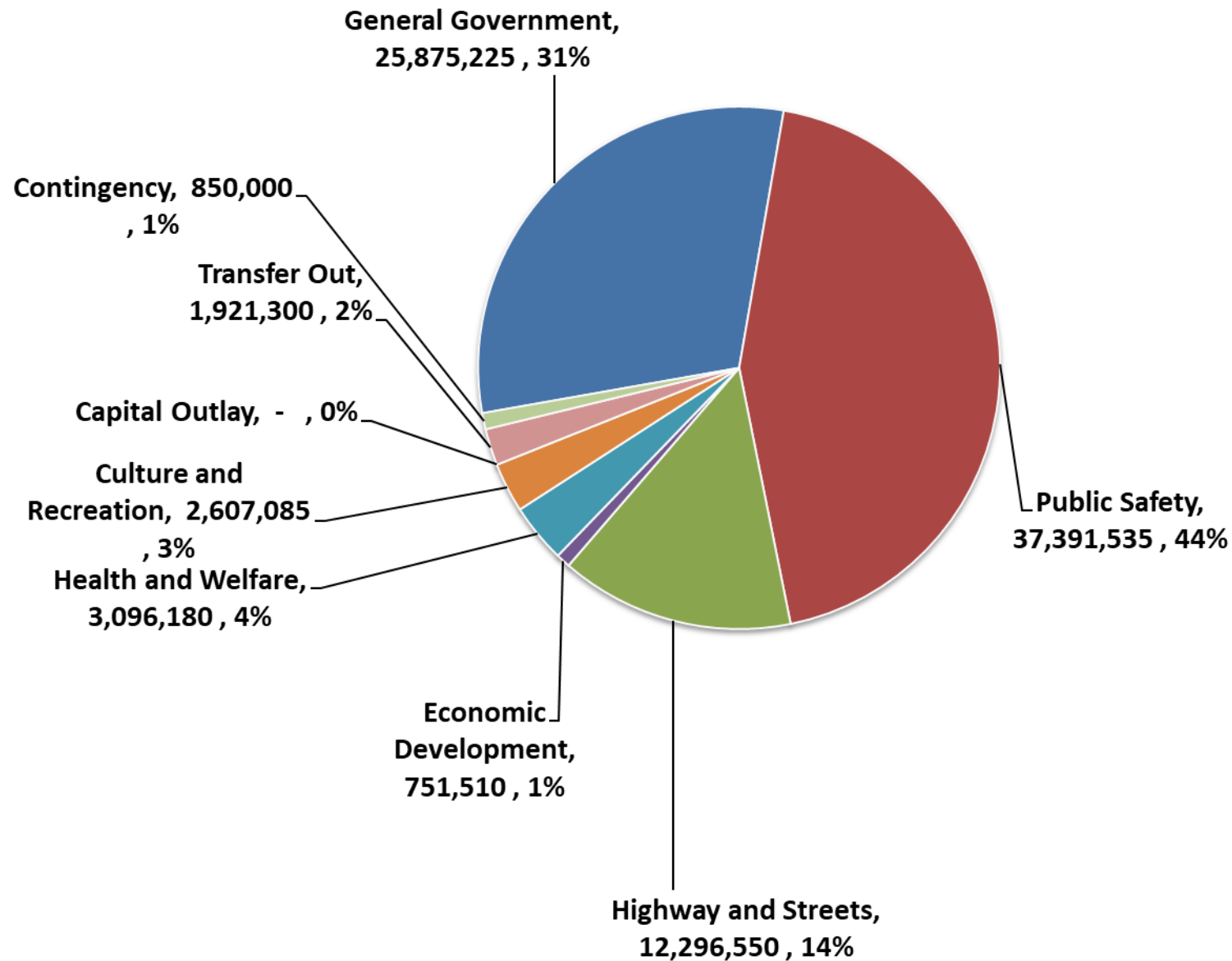
PUBLIC SAFETY							
Coroner	535,222	534,080	553,429	653,280	679,343	771,970	18.2%
Emergency Preparedness	503,847	485,486	333,513	473,165	427,277	1,035,050	118.8%
Communications	3,535,109	3,486,489	3,482,228	3,549,675	3,399,574	4,053,390	14.2%
Technical Services	440,499	406,024	375,179	469,375	443,118	555,945	18.4%
Building & Codes	887,696	862,387	921,568	948,680	951,076	1,066,435	12.4%
Environmental Enforcement	281,211	230,258	231,121	430,770	343,572	373,950	-13.2%
Special Appropriations	25,200	25,200	24,695	24,695	24,695	24,550	-0.6%
Detention Center	5,603,798	6,045,997	6,287,764	6,612,490	6,383,602	8,425,895	27.4%
Detention Center - Drug Lab	260,858	265,357	266,259	376,625	371,617	392,100	4.1%
Sheriff	16,222,125	16,918,053	17,492,827	17,925,380	16,842,132	18,418,460	2.8%
School Resource Officers	-	-	-	2,255,835	2,043,926	2,273,790	0.8%
Sheriff Extra Duty	(975)	(16,004)	(40,229)	-	(38,890)	-	-
Sheriff Support Services	1,302,279	1,231,644	1,182,471	1,432,730	1,336,681	-	-100.0%
Total Public Safety	29,596,869	30,474,971	31,110,825	35,152,700	33,207,725	37,391,535	6.4%
HIGHWAYS AND STREETS							
Road & Bridges	4,703,688	5,260,749	4,851,338	5,853,480	5,455,760	6,223,955	6.3%
Transportation Administration	371,311	507,928	595,994	642,540	601,003	647,985	0.8%
Fleet Services	222,426	295,379	1,673,043	2,641,280	1,799,393	2,927,670	10.8%
County Council Paving	2,197,598	1,645,699	116,666	2,496,130	120,728	2,496,940	0.0%
Total Highway and Streets	7,495,023	7,709,755	7,237,041	11,633,430	7,976,883	12,296,550	5.7%
ECONOMIC DEVELOPMENT							
Economic Development	623,485	655,891	695,764	763,185	729,309	751,510	-1.5%
Special Appropriations	-	-	-	-	-	-	-
Total Economic Development	623,485	655,891	695,764	763,185	729,309	751,510	-1.5%
HEALTH AND WELFARE							
Animal Shelter	1,158,734	1,299,354	1,599,233	1,786,235	1,713,047	1,898,765	6.3%
Department of Social Services	94,139	92,387	92,655	104,100	91,749	98,305	-5.6%
Health Department	148,808	151,379	161,507	170,780	168,330	-	-100.0%
Veterans Affairs	192,386	174,063	214,138	217,885	227,936	243,980	12.0%
Special Appropriations	585,366	602,343	651,951	676,315	676,315	855,130	26.4%
Total Health and Welfare	2,179,433	2,319,526	2,719,484	2,955,315	2,877,377	3,096,180	4.8%

FINANCIAL SUMMARIES: 2020 General Fund Expenditures (Exhibit 7)

CULTURE AND RECREATION							
Museum	213,055	220,981	236,213	242,795	281,634	292,595	20.5%
Farmers Market	-	-	-	-	-	-	-
Special Populations	91,725	95,642	110,066	120,835	125,090	145,805	20.7%
Senior Citizens	72,223	91,798	91,374	101,485	92,996	98,300	-3.1%
Civic Center	622,508	642,188	712,471	861,455	838,594	894,940	3.9%
Sports Center	295,497	296,676	299,018	331,930	329,808	345,825	4.2%
Special Appropriations	15,830	18,330	15,739	21,365	21,365	76,235	256.8%
Parks Department	357,318	262,908	357,805	471,625	509,857	510,315	8.2%
Parks and Recreation	108,823	108,489	112,704	-	-	-	-
County Council Recreation	226,048	238,780	197,607	239,585	200,242	243,070	1.5%
Total Culture and Recreation	2,003,027	1,975,792	2,132,997	2,391,075	2,399,585	2,607,085	9.0%
CAPITAL OUTLAY							
Capital	1,052,184	401,942	490,706	-	-	-	-
Total Capital Outlay	1,052,184	401,942	490,706	-	-	-	-
TRANSFER OUT							
Transfers out	1,069,443	708,179	3,816,500	2,234,180	1,605,133	1,921,300	-14.0%
Total Transfers out	1,069,443	708,179	3,816,500	2,234,180	1,605,133	1,921,300	-14.0%
CONTINGENCY							
Contingency	-	-	8,626	100,000	-	850,000	750.0%
Total Contingency	-	-	8,626	100,000	-	850,000	750.0%
TOTAL GENERAL FUND	62,146,105	63,075,707	67,895,704	79,990,055	70,766,761	84,789,385	6.0%

FINANCIAL SUMMARIES: General Fund Expenditures by Type (Exhibit 8)

FY 2020 General Fund Expenditures by Type

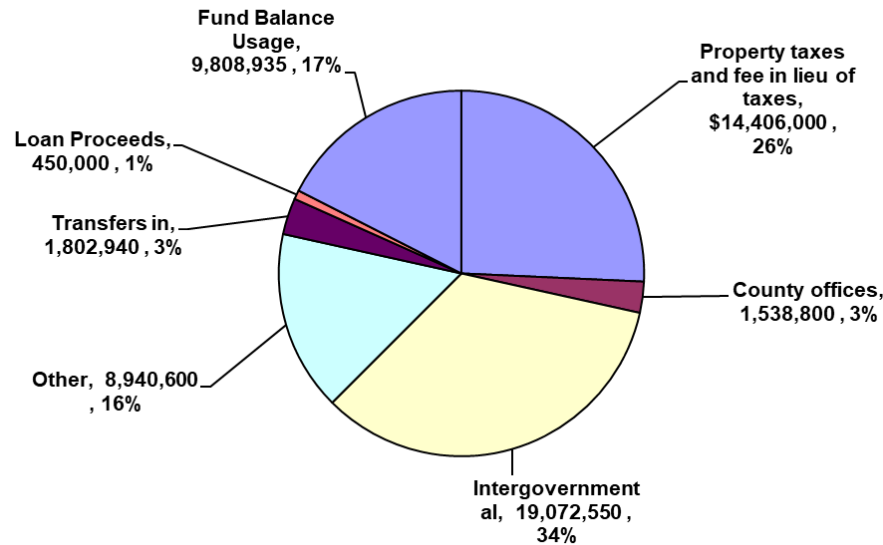


FINANCIAL SUMMARIES: Special Revenue Funds (Exhibit 9)

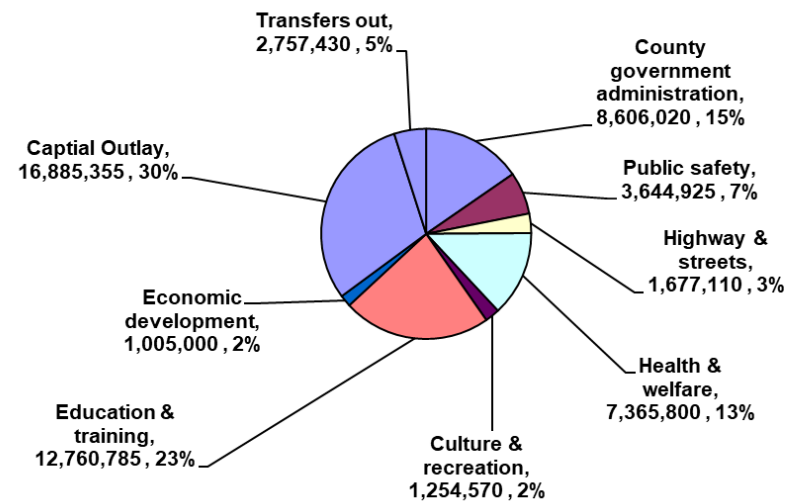
						%
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	CHANGE
SPECIAL REVENUES FUNDS	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	19-20
REVENUES						
Property taxes and fee in lieu of taxes	\$ 12,209,824	\$ 13,323,051	\$ 14,200,869	\$ 14,270,485	\$ 14,406,000	0.95%
County offices	3,626,810	3,674,006	4,208,478	1,652,300	1,538,800	-6.87%
Intergovernmental	23,801,377	15,954,784	13,425,447	26,008,990	19,072,550	-26.67%
Interest	12,672	15,872	44,013	-	-	#DIV/0!
Other	3,464,607	2,149,204	3,362,738	7,986,265	8,940,600	11.95%
Total revenues	43,115,290	35,116,917	35,241,545	49,918,040	43,957,950	-11.94%
EXPENDITURES						
County government administration	3,611,042	3,667,970	4,357,053	8,032,285	8,606,020	7.14%
Public safety	7,699,438	7,769,588	8,151,149	8,631,430	3,644,925	-57.77%
Highway & streets	7,298,871	8,182,416	7,727,741	8,355,970	1,677,110	-79.93%
Economic development	2,658,776	2,305,585	3,470,881	-	1,005,000	100.00%
Health & welfare	659,807	1,787,982	860,988	1,620,760	7,365,800	354.47%
Culture & recreation	638,006	836,344	1,155,443	977,585	1,254,570	28.33%
Education & training	7,075,767	7,638,301	8,295,695	12,587,100	12,760,785	1.38%
Capital outlay	7,757,144	3,645,286	2,958,099	19,355,170	16,885,355	-12.76%
Total expenditures	37,398,851	35,833,472	36,977,049	59,560,300	53,199,565	-10.68%
REVENUES OVER						
(UNDER) EXPENDITURES	5,716,439	(716,555)	(1,735,504)	(9,642,260)	(9,241,615)	-4.16%
OTHER FINANCING SOURCES (USES)						
Proceeds from sale of capital assets	-	2,365	6,537	-	-	-
Transfers in	1,738,576	1,307,687	3,926,914	2,434,175	1,802,940	-25.93%
Transfers out	(4,536,720)	(1,457,627)	(4,212,074)	(3,908,060)	(2,757,430)	-29.44%
Capital lease proceeds	-	-	-	1,200,000	-	-100.00%
Loan proceeds	-	-	-	450,000	450,000	0.00%
Insurance proceeds	-	-	-	-	-	-
Total other financing sources (uses)	(2,798,144)	(147,575)	(278,623)	176,115	(504,490)	-386.45%
NET CHANGE IN FUND BALANCE	<u>2,918,295</u>	<u>(864,130)</u>	<u>(2,014,127)</u>	<u>(9,466,145)</u>	<u>(9,746,105)</u>	
BEGINNING FUND BALANCE, JULY 1	16,752,646	19,670,941	18,806,811	16,792,684	7,326,539	
ENDING FUND BALANCE, JUNE 30	\$ 19,670,941	\$ 18,806,811	\$ 16,792,684	\$ 7,326,539	\$ (2,419,566)	

FINANCIAL SUMMARIES: Special Revenue Graphs—Revenues & Expenditures (Exhibit 10)

FY 2020 Special Revenue Funds Revenue by Type



FY 2020 Special Revenue Funds Expenditure by Type

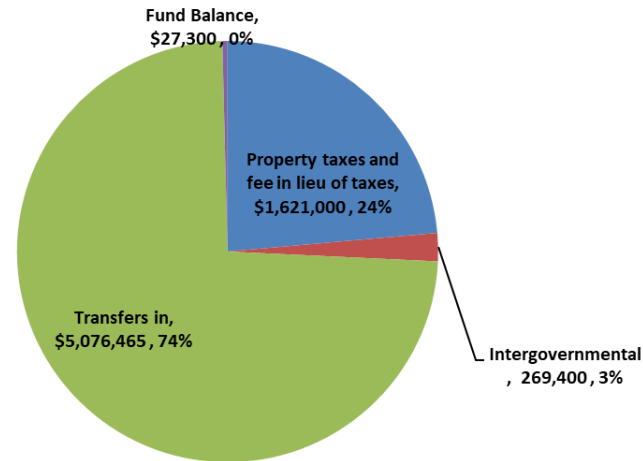


FINANCIAL SUMMARIES: Debt Service Funds (Exhibit 11)

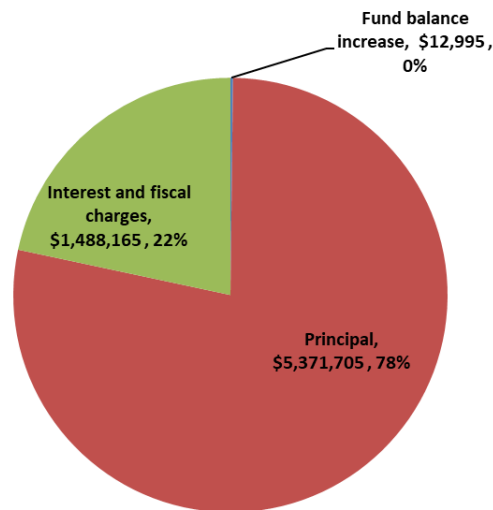
							%
		FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	CHANGE
	DEBT SERVICE FUNDS	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	19-20
REVENUES							
	Property taxes and fee in lieu of taxes	\$ 1,575,442	\$ 1,636,445	\$ 1,656,534	\$ 1,676,150	\$ 1,621,000	-3.29%
	Intergovernmental	149,524	153,644	151,961	153,300	148,100	-3.39%
	Interest	-	-	-	-	-	-
	Other	8,365	9,125	9,887	-	-	-
	Total revenues	1,733,331	1,799,214	1,818,382	1,829,450	1,769,100	-3.30%
EXPENDITURES							
	Debt service						
	Principal	4,716,751	4,583,030	11,648,025	6,494,425	5,371,705	-17.29%
	Interest and fiscal charges	810,667	813,137	713,611	1,081,780	1,488,165	37.57%
	Refunding bond issuance costs	-	-	-	-	-	-
	Total expenditures	5,527,418	5,396,167	12,361,636	7,576,205	6,859,870	-9.46%
REVENUES OVER							
	(UNDER) EXPENDITURES	(3,794,087)	(3,596,953)	(10,543,254)	(5,746,755)	(5,090,770)	-11.41%
OTHER FINANCING SOURCES (USES)							
	Transfers in	3,697,503	3,529,294	10,505,750	5,781,775	5,076,465	-12.20%
	Transfers out	-	-	-	-	-	-
	Capital lease proceeds	-	-	-	-	-	-
	Bond proceeds	-	-	-	-	-	-
	Debt service - principal	-	-	-	-	-	-
	Principal retirement	-	-	-	-	-	-
	Total other financing sources (uses)	3,697,503	3,529,294	10,505,750	5,781,775	5,076,465	-12.20%
NET CHANGE IN FUND BALANCE							
		(96,584)	(67,659)	(37,504)	35,020	(14,305)	
BEGINNING FUND BALANCE, JULY 1							
		616,556	519,972	452,313	414,809	449,829	
ENDING FUND BALANCE, JUNE 30							
		\$ 519,972	\$ 452,313	\$ 414,809	\$ 449,829	\$ 435,524	

FINANCIAL SUMMARIES: Debt Service Graphs—Revenue & Expenditures (Exhibit 12)

FY2020 Debt Service Revenues by Type



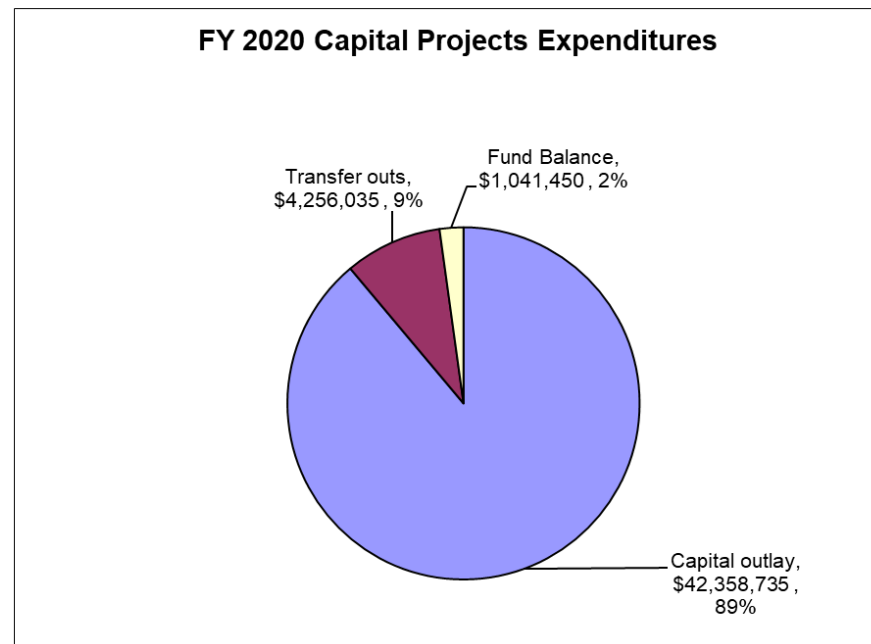
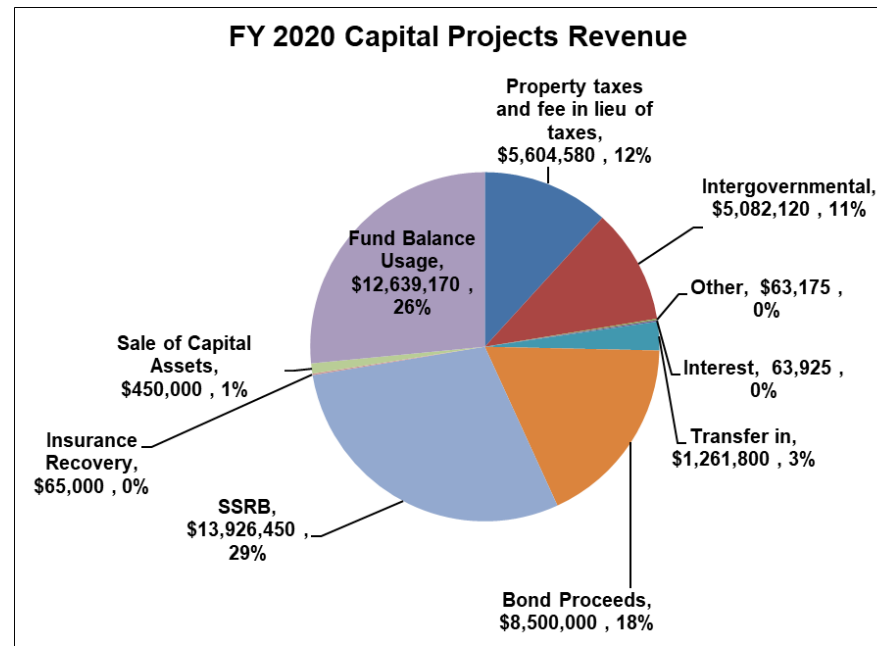
FY2020 Debt Service Expenditures by Type



FINANCIAL SUMMARIES: Capital Projects Funds (Exhibit 13)

		FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	%
		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
	CAPITAL PROJECTS						19-20
REVENUES							
	Property taxes and fee in lieu of taxes	\$ 3,663,233	\$ 3,987,509	\$ 4,805,285	\$ 5,394,640	\$ 5,604,580	3.89%
	Intergovernmental	631,839	64,935	9,817,316	2,685,715	5,082,120	89.23%
	Interest	4,240	16,886	22,505		63,925	100.00%
	Other	151,925	440,188	125,087	63,175	63,175	0.00%
	Total revenues	4,451,237	4,509,518	14,770,193	8,143,530	10,813,800	32.79%
EXPENDITURES							
	County government administration	126,000	161,147	182,545	10,000	-	-100.00%
	Highway & streets	-	24,600	-	-	-	-
	Economic development	-	-	61,540	-	-	-
	Health & welfare	-	-	-	-	-	-
	Culture & recreation	(149)	-	-	-	-	-
	Capital outlay	5,338,162	2,554,728	12,321,746	27,917,980	42,358,735	51.73%
	Total expenditures	5,464,013	2,740,475	12,565,831	27,927,980	42,358,735	51.67%
REVENUES OVER (UNDER) EXPENDITURES							
		(1,012,776)	1,769,043	2,204,362	(19,784,450)	(31,544,935)	59.44%
OTHER FINANCING SOURCES (USES)							
	Transfers in	2,609,713	128,877	2,886,552	1,271,275	1,261,800	-0.75%
	Transfers out	(2,615,818)	(2,881,013)	(9,859,419)	(4,092,735)	(4,256,035)	3.99%
	Proceeds from sale of capital assets	40,081	324,679	90,992	350,000	450,000	28.57%
	Proceeds from insurance	4,635	9,960	62,936	50,000	65,000	30.00%
	Proceeds from bond	-	7,000,000	-	17,000,000	8,500,000	-50.00%
	Proceeds from SSRB	-	-	-	-	13,926,450	100.00%
	Proceeds from capital lease	5,300,000	-	-	6,900,000	-	-100.00%
	Total other financing sources (uses)	5,338,611	4,582,503	(6,818,939)	21,478,540	19,947,215	-7.13%
NET CHANGE IN FUND BALANCE							
		4,325,835	6,351,546	(4,614,577)	1,694,090	(11,597,720)	
BEGINNING FUND BALANCE, JULY 1							
		4,448,697	8,774,532	15,126,078	10,511,501	12,205,591	
ENDING FUND BALANCE, JUNE 30							
		\$ 8,774,532	\$ 15,126,078	\$ 10,511,501	\$ 12,205,591	\$ 607,871	

FINANCIAL SUMMARIES: Capital Projects Revenues & Expenditures (Exhibit 14)



FINANCIAL SUMMARIES: Sewer Fund—Revenues & Expenses (Exhibit 15)

	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	% CHANGE 19-20
SEWER						
REVENUES						
Charges for services	\$ 7,380,775	\$ 7,240,301	\$ 8,228,221	\$ 7,451,000	\$ 6,445,000	-13.50%
Total revenues	7,380,775	7,240,301	8,228,221	7,451,000	6,445,000	-13.50%
OPERATING EXPENSES						
Personnel	460,850	1,222,445	1,202,428	1,480,365	1,437,050	-2.93%
Operating	2,424,836	1,654,927	1,873,520	2,256,010	2,703,300	19.83%
Contractual	403,926	551,784	390,090	694,140	622,440	-10.33%
Depreciation	1,483,546	1,575,131	1,592,394	1,600,000	1,625,000	1.56%
Amortization	1,857,292	1,857,292	1,857,292	1,860,000	1,860,000	0.00%
Total expenditures	6,630,450	6,861,579	6,915,724	7,890,515	8,247,790	4.53%
REVENUES OVER (UNDER) EXPENDITURES	750,325	378,722	1,312,497	(439,515)	(1,802,790)	310.18%
OTHER FINANCING SOURCES (USES)						
Property taxes and fee in lieu of tax	1,669,122	1,704,815	1,791,113	1,810,950	1,843,000	1.77%
State shared revenue	83,180	84,819	94,041	84,755	87,505	3.24%
Interest revenue	2,149	5,659	18,584	1,500	4,000	166.67%
Interest expense	(1,338,987)	(1,298,110)	(1,083,185)	(1,095,400)	(1,042,900)	-4.79%
Gain on disposition of capital assets	(1,264)	58,529	34,986	-	-	-
Transfer in	-	-	-	-	-	-
Transfer out	(350,899)	(350,000)	(400,000)	(502,405)	(710,640)	41.45%
Federal grant revenue	24,264	-	-	1,000,000	500,000	-50.00%
State grant revenue	3,429	-	-	-	-	-
Capital contributions	1,000,000	-	1,000,000	-	-	-
Total other financing sources (uses)	1,090,994	205,712	1,455,539	1,299,400	680,965	-47.59%
NET CHANGE IN FUND BALANCE	<u>1,841,319</u>	<u>584,434</u>	<u>2,768,036</u>	<u>859,885</u>	<u>(1,121,825)</u>	
PRIOR PERIOD ADJUSTMENT	-	-	(215,563)	-	-	
Beginning Fund Balance, July 1	30,781,094	32,622,413	32,991,284	35,759,320	36,619,205	
Ending Fund Balance, June 30	<u>\$ 32,622,413</u>	<u>\$ 33,206,847</u>	<u>\$ 35,759,320</u>	<u>\$ 36,619,205</u>	<u>\$ 35,497,380</u>	

FINANCIAL SUMMARIES: Stormwater Fund—Revenues & Expenses (Exhibit 16)

		FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	%
		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
	STORMWATER						19-20
REVENUES							
	Charges for services	\$ 67,219	\$ 166,262	\$ 213,263	\$ 151,315	\$ 104,960	-30.63%
	Total revenues	67,219	166,262	213,263	151,315	104,960	-30.63%
OPERATING EXPENSES							
	Personnel	280,184	353,353	406,770	446,890	494,190	10.58%
	Operating	27,478	30,271	37,497	44,300	51,180	15.53%
	Contractual	121,559	137,466	123,911	156,920	264,620	68.63%
	Depreciation	365	2,161	6,380	5,610	5,610	0.00%
	Total expenditures	429,586	523,251	574,558	653,720	815,600	24.76%
REVENUES OVER							
	(UNDER) EXPENDITURES	(362,367)	(356,989)	(361,295)	(502,405)	(710,640)	41.45%
OTHER FINANCING SOURCES (USES)							
	Capital Contributions	-	-	-	-	-	-
	State Shared Revenue	-	-	2,324			
	Transfer in	350,899	386,180	400,000	502,405	710,640	41.45%
	Total other financing sources (uses)	350,899	386,180	402,324	502,405	710,640	41.45%
NET CHANGE IN FUND BALANCE							
		(11,468)	29,191	41,029	-	-	
PRIOR PERIOD ADJUSTMENT							
		-	-	(52,865)	-	-	
Beginning Fund Balance, July 1							
		(307,425)	(318,893)	(342,567)	(301,538)	(301,538)	
Ending Fund Balance, June 30							
		<u>\$ (318,893)</u>	<u>\$ (289,702)</u>	<u>\$ (301,538)</u>	<u>\$ (301,538)</u>	<u>\$ (301,538)</u>	

FINANCIAL SUMMARIES: Solid Waste Fund—Revenues & Expenses (Exhibit 17)

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	%
SOLID WASTE	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE 19-20
REVENUES						
Charges for services	\$ 6,469,316	\$ 6,751,287	\$ 7,117,766	\$ 7,340,120	\$ 7,476,120	2%
Total revenues	6,469,316	6,751,287	7,117,766	7,340,120	7,476,120	2%
OPERATING EXPENSES						
Personnel	692,787	1,893,377	1,994,492	2,440,170	2,474,700	1%
Operating	541,572	578,539	589,744	891,935	888,090	0%
Contractual	3,119,476	3,085,647	3,084,235	3,455,540	5,082,295	47%
Depreciation	419,199	484,075	578,273	550,000	600,000	9%
Total expenditures	4,773,034	6,041,638	6,246,744	7,337,645	9,045,085	23%
REVENUES OVER (UNDER) EXPENDITURES	1,696,282	709,649	871,022	2,475	(1,568,965)	-63493%
OTHER FINANCING SOURCES (USES)						
State shared revenue	121,610	97,663	129,970	129,750	1,619,750	1148%
Interest revenue	18	233	1,633	1,100	1,100	0%
Interest expense	(18,846)	(14,089)	(9,315)	-	(137,835)	-
Sale of capital assets	20,000	3,460	(94,184)	40,000	40,000	0%
Transfers in	-	-	-	-	-	-
Capital contributions	-	-	203,674	-	-	-
Total other financing sources (uses)	122,782	87,267	231,778	170,850	1,523,015	791%
NET CHANGE IN FUND BALANCE	<u>1,819,064</u>	<u>796,916</u>	<u>1,102,800</u>	<u>173,325</u>	<u>(45,950)</u>	
PRIOR PERIOD ADJUSTMENT			(344,060)			
Beginning Fund Balance, July 1	5,634,200	7,453,264	7,906,120	9,008,920	9,182,245	
Ending Fund Balance, June 30	<u>\$ 7,453,264</u>	<u>\$ 8,250,180</u>	<u>\$ 9,008,920</u>	<u>\$ 9,182,245</u>	<u>\$ 9,136,295</u>	

CAPITAL AND DEBT

Governments plan for their capital needs in a different way than their operating needs. An operating budget lasts one year, but a capital budget is a commitment to a series of multi-year projects that may have a life span of fifty years or more. Anderson County is committed to financing the infrastructure necessary to support private economic development and the amenities necessary to offer citizens the recreational and cultural experiences they demand.

Capital expenditures, which include property, equipment, and infrastructure assets (e.g., roads, bridges and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. The County defines capital assets as assets with an initial, individual cost of more than \$1,000 and an estimated useful life of three or more years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. Major outlays for capital assets and improvements are capitalized as the projects are constructed. Interest incurred during the construction phase of proprietary capital assets is included as part of the capitalized value of the assets constructed.

All reported capital assets, except for land and construction in progress, are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the County's historical records of necessary improvements and replacement. Depreciation is computed using the straight-line method over the following useful lives:

Land improvements	15 years
Buildings	20 to 30 years
Building improvements	15 years
Vehicles	3 to 7 years
Furniture and equipment	3 to 10 years
Machinery and equipment	5 to 10 years
Infrastructure	10 to 50 years

The Capital Financing Plan is a subset of the Capital Projects Fund and associated debt service on long-term capital projects is provided for in the debt service funds. For more information on bonded capital projects, debt service, debt limits, and principal and interest payments, refer to the Debt Service summaries in this section.

Capital projects are defined as major construction, acquisition, or renovation activities that add value to a government's physical assets or significantly increase their useful life. They are also called capital improvements. Paying for most capital items with current revenues would not be a prudent financial plan. It would amount to trying to buy a house that will last many years from one year's income. Therefore, counties, like individuals, borrow to invest in long-lived assets. Like families, they plan for the repayment of their debt in their annual operating budget. This is called debt service in government

CAPITAL AND DEBT

accounting, and represents the portion of the operating budget that will go to finance current and previous borrowing.

The section that follows discusses Anderson County's policy on financing capital projects and presents the capital budget for FY 2020. It then describes the County's capital finance program. Then there is a section on analysis of debt and sources of funding followed by a discussion of credit ratings generally and Anderson County's credit rating.

The final section begins with a summary of debt and debt service, which contains the legal basis for debt issuance by the County, Anderson County's policy on the issue of debt, and detail of debt service by the source of debt for FY 2020.

Anderson County Policy on Financing Capital Projects

Anderson County recognizes the goal of the capital financing policy is to provide for the adequate funding of the County's capital program while avoiding erratic increases and decreases in the County's property tax rate. Thus, a capital financing plan for the payment of debt related to projects financed by long-term borrowing is updated annually.

The County currently dedicates the following revenues to the payment of debt and pay-as-you-go (County contribution) capital projects:

- County-wide property taxes
- Enterprise revenues

The County appropriates property tax millage for annual debt service on the note payable, to purchase capital cash items, and for building and ground capital projects. Investment earnings on unexpended debt proceeds shall be restricted to the payment of debt. Investment earnings on amounts restricted for the payment of debt and pay-as-you-go funds shall bear the same restrictions as the principal amounts generating these investment earnings. Excess funds, if available, within the debt service fund may be used for any other Anderson County debt service fund that has been lawfully created by Anderson County Council to pay debt service on any lawful debt obligation of the County.

This policy applies to the governing board and administration of the County and may be revised from time to time by the governing board, as it deems appropriate to meet the changing needs of the County for capital financing.

Capital Financing Program Description

Revenues dedicated to the capital-financing plan by the Council are listed below with estimates for the upcoming fiscal year. In addition to debt service on general obligation bonds these monies will be spent to fund pay-as-you-go (County contribution) projects.

Appropriations related to capital projects for FY 2020 are as follows (more detail in departmental/fund information section):

CAPITAL PROJECTS FUNDS APPROPRIATIONS

CAPITAL AND DEBT

<u>FUND</u>	<u>ACTIVITY</u>	<u>APPROPRIATED</u>
311	Arthrex	\$2,750,000
312	Green Pond Landing Event Center	631,730
317	TTI Building	1,000,000
319	2019 General Obligation Bond	8,500,000
346	2018 SSRB	22,626,450
360	Capital Reserve Fund	9,423,590
368	Economic Development	1,683,000
Total Capital Funds Appropriations		<u>\$46,614,770</u>

CAPITAL PROJECTS FUNDS REVENUES

<u>FUND</u>	<u>SOURCE OF REVENUE</u>	<u>AMOUNT</u>
311	Arthrex-State Grant	\$2,750,000
312	Green Pond-Local Contributions	63,175
	Fund Balance	568,555
317	TTI Building	1,000,000
319	2019 General Obligation Bond	8,500,000
346	Special Source Revenue Bond	22,626,450
360	Capital Reserve Fund-Property Taxes	2,765,000
	Fee-In-Lieu of Taxes	115,130
	Interest	63,925
	Homestead Exemption	132,120
	State Grant	1,200,000
	Sale of Capital	450,000
	Insurance Proceeds	65,000
	Transfer In-General Fund	1,261,800
	Fund Balance	3,370,615
368	Economic Development-Property Taxes	1,005,225
	Fee-In-Lieu of Taxes	1,719,225
	Fund Balance	<u>(1,041,450)</u>
Total Capital Funds Revenue		<u>\$46,614,770</u>

Capital Improvement Program: Significant Non-recurring Projects

Capital projects are defined as major construction, acquisition, or renovation activities that add value to a government's physical assets or significantly increase their useful life. County Council approved approximately \$46.61 million in the long-range capital projects budget for FY 2020, as above.

Analysis of Debt and Sources of Funding

Anderson County's current indebtedness consists of General Obligation Bonds, Revenue Bonds, Special Source Revenue Bonds, Notes Payable and Capital Leases. Each of these types of debt and any restrictions on their use are described in the following sections:

General Obligation Bonds

South Carolina Code Section 4-15-10, County Bond Act, dictates when counties may issue bonds. Issuance of general obligation debt requires three readings of an Ordinance by

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County Council. In addition, a public hearing to allow citizens to comment on the issuance is required. A public sale is required unless the amount issued is under \$1.5 million and matures in less than 10 years. General obligation bonds and notes are debt secured in whole or part by a pledge of the County's full faith, credit and taxing power, meaning that the bonds become payable from the levy of ad valorem taxes (property taxes). If, for any reason, the County were not able to collect sufficient ad valorem taxes to make the principal and interest payment, the County would be required to levy additional taxes to pay the bondholder. As stated above, these bonds are limited to 8% of the latest assessed value of all taxable property, unless approved by voter referendum. If the voters pass a referendum authorizing the debt, such debt is not subject to the 8% limitation. The maturity of these bonds cannot exceed 25 years. In addition, the County may issue bond anticipation notes in anticipation of issuing general obligation bonds. The County issues a short-term note that usually matures in one year, but it may be renewed. Consequently, the issuer receives money to commence on the intended project, such as architectural and engineering fees. The note may be paid back with the proceeds of the bond.

Computation of Legal Debt Margin

The state limits the amount of general obligation debt the County can issue to eight percent of the assessed value of all taxable property within the County's corporate limits. Our outstanding debt is below this limit at June 30, 2019.

Anderson County's Outstanding Debt

(in millions of dollars)

<i>Government-type activities</i>	2016	2017	2018	2019	% Increase (Decrease) FY 18 to FY 19
General obligation bonds (backed by the County)	\$10.30	\$15.70	\$7.20	\$5.60	(22)%
Capital lease	4.6	4	3.3	2.7	(18)%
Note payable	4.5	3.6	2.8	6.3	125%
Special source revenue bonds	<u>7.1</u>	<u>5.5</u>	<u>3.9</u>	<u>11.2</u>	187%
<i>Governmental activity long-term debt</i>	<u>26.5</u>	<u>28.8</u>	<u>17.2</u>	<u>25.8</u>	50%
<i>Business-type activities</i>					
Revenue bonds and notes (backed by specific tax and fee revenues)	<u>\$31.10</u>	<u>29.5</u>	<u>27.6</u>	<u>28.4</u>	3%
<i>Total</i>	<u>\$57.60</u>	<u>\$58.30</u>	<u>\$44.80</u>	<u>\$54.20</u>	21%

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Legal debt margin as of June 30, 2019 is calculated as follows:

Assessed Valuation	\$785,041,792	
Less: Exempt manufacturing property	(14,790,725)	
Valuation subject to debt margin		\$770,251,067
8% of above assessed valuation - Debt Limit		61,620,085
Debt applicable to limit:		
General obligation bonds	(5,570,000)	
Plus amount available for repayment of GO Bonds	392,516	
Total debt applicable to limit		(5,177,484)
Legal debt margin		\$56,442,601
Total debt applicable to limitation, after reduction for amount available for repayment		5,177,484
Debt limit - 8%		61,620,085
Applicable debt as a percentage of debt limit		8%

Revenue Bonds

These bonds are issued for various revenue-producing projects, such as sewer systems installation and upgrades. The revenues derived from the acquired or constructed assets are pledged to pay debt service to secure these bonds. Revenue bonds do not count against the legal debt limit of the County. This form of debt has to be authorized by an ordinance passed by County Council. The County covenants that they agree to maintain rates at a specified coverage level to ensure the repayment of the debt.

Special Source Revenue Bonds

Article X, Section 14, of the Constitution of the State of South Carolina, as amended, provides that indebtedness payable solely from a special source, which source does not involve revenues from any tax or license, may be issued by a county. State law empowers Anderson County to receive and retain revenues from a payment in lieu of taxes, to issue special source revenue bonds secured by and payable from all or a part of such revenues, for the purpose of defraying a portion of the cost of designing, acquiring, constructing, improving, or expanding the infrastructure serving the County in order to enhance the economic development of the County. County Council, in the form of an ordinance, must approve this form of debt and a public hearing must be held. The bond ordinance must specify the portion of the payment in lieu of taxes of the effected industry that will be used to repay the debt. Special Source Revenue Bonds (SSRB) may be sold at a public sale or may be negotiated privately. These bonds serve as an economic tool in recruiting industry to the local area because they are used to finance infrastructure whose use typically is for the benefit of a specific industry or for the economic development of the County. In essence, the SSRBs are a means of allowing an industry to use a part of its tax-equivalent payments in lieu of taxes to fund the cost of the necessary infrastructure that made the new

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investment possible in the first place. SSRBs are a very limited obligation of the County. Payments can only be made from the fee-in-lieu-of-taxes (FILOT) payments. If the projects do not generate sufficient FILOT payments, then the County is not bound to pay the annual debt service payment from any other source. SSRBs do not count against the County's legal debt margin.

Notes Payable

The government entered into an agreement with the City of Anderson whereby the County pays its proportionate share of the debt associated with improvements, upgrades and expansion of two wastewater treatment plants owned by the City of Anderson in return for capacity at the treatment plants. In addition, the County has incurred debt with the State Budget and Control Board for the construction of sewer lines.

In addition, the County has entered into notes payable agreements for financing the acquisition of machinery and equipment and vehicles. The County borrows money from the bank, and they hold the title until the debt is repaid; typically, three to seven years. The associated capital assets are recorded at historical cost in the statement of net assets and in the fund financial statements of the proprietary funds. This form of financing does not count against the County's legal debt margin. The County chooses to finance assets on a tax-exempt basis in the form of a note if:

- It is flexible and expandable to meet ongoing capital financing requirements;
- Only the assets financed secure the debt;
- Financing terms more closely match the useful lives of equipment versus bond financing;
- The pricing is comparable to a bond on either a fixed or floating rate basis, but costs are significantly lower;
- It doesn't require rating agency oversight;
- Medium term tax-exempt financing maintains our bonding capacity for longer term financing requirements.

Capital Lease-Purchase

The County has entered into lease agreements as lessee for financing the Palmetto 800 MHz system. The lessor holds title until the debt is repaid; through April 2023. The lease agreements qualify as capital leases and the associated capital assets are recorded at the present value of the future minimum lease payments as of the inception date in the statement of net assets of the governmental funds. This form of financing does not count against the County's legal debt margin. The County chooses to finance assets on a tax-exempt basis in the form of a capital lease if:

- It is flexible and expandable to meet ongoing capital financing requirements;
- Only the assets financed secure the debt;
- Financing terms more closely match the useful lives of equipment versus bond financing;
- The pricing is comparable to a bond on either a fixed or floating rate basis, but costs are significantly lower;

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- It doesn't require rating agency oversight;
- Medium term tax-exempt financing maintains our bonding capacity for longer term financing requirements.

Tax Anticipation Notes

In addition, the County may issue Tax Anticipation Notes (TAN) when it anticipates an operating deficit because taxes have been levied but not yet collected. A TAN cannot be issued to finance a prior year's deficit. The budget ordinance empowers the County Council to authorize the issuance of \$10,000,000 in TANs. TANs must have a maturity date no later than 90 days after taxes are last due without penalty (March 15 in the case of Anderson County taxes). TANs do not count against the legal debt limit. Anderson County did not issue a TAN in FY 2019. The FY 2020 budget ordinance provides for issuance of a TAN not exceeding \$10 million dollars if it is needed for cash flow purposes. At the present time it is not anticipated that the County will have to issue a TAN in FY 2020.

All debt for the governmental-type funds is shown in the debt service funds and in the proprietary funds for obligations for which they are legally responsible. Principal and interest requirements for general obligation bonds and capital lease purchase obligations are appropriated in the debt service fund when due.

The County Administrator has an informal policy of limiting long-term debt service to 10-15% of the annual General Fund budget. Projections of proposed future debt are prepared subject to this limitation. The percent of long-term debt service included in FY 2019-2020 falls within this guideline. This calculation excludes special source revenue bonds and enterprise debt since it is paid from a revenue source other than property taxes on the County as a whole. The issuance of long-term debt is highly scrutinized by members of County Council during the budget process and greatly influences how and when projects are financed.

Credit Rating

Local governments certify their credit quality – the ability and willingness to repay debt in full and on time – to potential bond investors by undergoing what is called a rating process. There are two major commercial bond rating agencies: Moody's Investors Service (has been conducting municipal credit ratings since 1914) and Standard & Poor's (S&P has been conducting ratings since 1940).

Rating agencies examine a broad range of information that is divided into four major categories: economic, financial, administration, and debt. A County's credit rating is intended to answer a simple risk-related question for lenders: What is the probability of receiving full and timely repayment of principal and interest on a specific debt obligation?

The rating agencies use a letter and numbering scale to assign a rating, with ranges as follows (see www.bondsonline.com for further information):

1. Prime, Maximum Safety
2. High Grade, High Quality
3. Upper Medium Grade

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4. Lower Medium Grade
5. Non-Investment Grade
6. Speculative
7. Highly Speculative
8. Substantial Risk
9. In Poor Standing
10. Extremely Speculative
11. May be in Default
12. Default

In September 2005, Standard & Poor's rating agency upgraded the County's bond rating from AA- to AA. They cited the County's continued sound financial management and the development of a capital improvement plan as support for its better rating. The AA rating is the highest rating the County has ever garnered. On Standard & Poor's website they state that the AA rating means "an obligor has very strong capacity to meet its financial commitments. It differs from the highest-rating obligor only to a small degree." The AA rating was reaffirmed in October 2008 whenever the \$10.0 million 2008 general obligation bond was issued. Since 2000 Moody's Investors Service had rated Anderson County's bonds Aa3, which falls within the high grade, high quality tier as noted above. This rating was reaffirmed in October 2008 as well. The following is a quote from Standard & Poor's Credit Profile followed by a quote from Moody's Investor Services in October 2008:

- "The stable outlook reflects Standard & Poor's expectation of the county's continued growth and diversification and the proper management of that growth, both financially and through the careful planning of redevelopment, capital improvements, and additional debt needs."
- "The rating is based on the county's stable financial operations, diverse and expanding tax base and manageable debt position. Moody's expects the county's economy will continue to grow, albeit at a more moderate rate given a general downturn in the economy and concentration in the manufacturing sector, given its location in the economically vibrant upstate region of South Carolina."

However, in 2010 Moody's upgraded numerous governmental debt issuances one notch in order to make them have parity with corporate bonds. Anderson County's bond rating was upgraded from Aa3 to Aa2 as a result of this reevaluation. Anderson County has the highest bond rating for a county its size in South Carolina. It also has an equal or a higher rating than counties with larger populations and larger tax bases. Anderson County has received four rating upgrades from Moody's, and three rating upgrades from S&P since 1996, indicating that the County's creditworthiness has been steadily improving.

Legal Basis for Debt Issuance

Pursuant to Section 4-9-10 of the South Carolina Code of Laws, Anderson County operates under the Council-Administrator form of government and the County Council constitutes the governing body of the County. Article X, Section 14 of the South Carolina Constitution provides that each county shall have the power to incur bonded indebtedness in such manner and upon such terms and conditions, as the General Assembly shall prescribe by general law. The County Council has statutory authority to issue bonds. Such debt must be incurred for a public purpose and a corporate purpose in an amount not exceeding eight

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percent (8%) of the assessed value of all taxable property of such county. Repayment is accounted for in separate debt service funds of the County. General obligation debt is backed by the general faith and credit of the County as additional security.

The voters of Anderson County may vote to issue debt by virtue of a referendum. If this is done, the debt will not be subject to the 8% limitation referenced in the preceding paragraph.

Anderson County's Debt Policy

Guidelines that are followed when issuing debt are as follows:

- Anderson County Council promotes projects which meet comprehensive plans and goals. Bonds are to be repaid within a period not to exceed the useful life of the project.
- The County Administrator, or his/her designee, shall be responsible for the administration and implementation of County policies and procedures and works closely with Officials that have County responsibility in determining feasibility and in implementing such projects.
- The County will continually analyze and monitor the market conditions and cash flow needs of the County to determine and seek the best possible rates on new and existing debt. Typically, this is done formally at least once a year during the budget planning process so that any debt that is to be issued or refunded can be synchronized with the fiscal budget.
- The County shall appoint a bond counsel advisor and said consultant may assist the County Administrator in reviewing a government's bond requests to ensure sound judgment and decisions.
- The County Administrator shall discuss with County Council to determine if a project is reasonable and should or should not be supported to receive County full faith and credit. Such information shall relate to County policies and procedures and required services.
- The County will put forth Requests for Proposals and/or Requests for Bids, where appropriate, for debt issuances that warrant such. The purpose of this is to obtain the lowest possible interest rates and/or debt issuance costs. The County will, at all times, seek the lowest borrowing rates. In no instance, will the legal debt margin for non-voted G.O. debt, exceed 8% of estimated market valuation of taxable property in Anderson County. The County Administrator will determine the need for, and subsequently make arrangement for, any presentations to bond rating agencies and/or bond insurers such as Moody's or Standard & Poor's. The purpose of such presentations will be to continually improve the County's credit rating and, therefore, ultimately lower the interest rates at which the County must borrow.
- Input from the Planning Commission as to whether the County's local land use policies are consistent or inconsistent with this proposed project, if applicable.
- Input from the County Board or authority having statutory authority over the project regarding the project's technical acceptability (i.e. Airport Commission as to expansion on the airfield), if applicable.
- Input on how the financing of the project will affect financing other projects of County government over the next five years.

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- Input through a credit analysis carried out by the County appointed bond counsel advisor and County staff.
- If a feasibility study has been completed on a pay back schedule it should be included. Pay back of debt includes asking the following:
 1. If by revenues, what kind?
 2. If by taxes, would it be through extra taxes or within the existing tax levy?
 3. If by general appropriations, are there guarantees that the appropriations will continue to be collected?
 4. By special assessments.
 5. By connection and capacity charges or other extended annual charge.
 6. By any combination of the above.
 7. And other statutorily collected and distributed revenues.
- A local unit shall identify any reserve funds that will exist to assist the local government retiring the bonds or notes.
- In addition, to all other statutory requirements, any County agency issuing bonds or notes shall notify the Chief Financial Officer of pending issues, roles, funds, and bank accounts established and other relevant information to issuance so that the Finance Department may establish proper records and monitor the total County debt.
- Proceeds from long-term debt will not be used for current ongoing operations.

Some of the reasons that the County might choose to finance a project are as follows:

- Spreads the cost of capital projects over a period of years, rather than paying large amounts out at one time.
- Allows projects to be completed/and services provided sooner than if paying cash.
- Gives the ability to match annual payments to useful life of project/equipment.
- Gives citizens more predictable and consistent tax rates.

Anderson County's Long-term Debt

The schedule of long-term debt is shown in Exhibit 18. This table shows the date at which the debt was incurred (origination date), the maturity date, the applicable interest rate, the principal payments and the principal balance.

The Schedule of Debt Service Requirements for 2019 through 2031, including principal and interest payments, is reported in Exhibit 19 for General Obligation Bonds and Notes. The table shows the amount due for the bonds outstanding on a yearly basis. In fact, some bonds may be repaid early or refinanced, depending on market conditions.

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ROGERS INDUSTRIAL PARK

201-5923

MAJOR AND MINOR OBJECT CLASSIFICATION	LAST YEAR ACTUAL FY 17 - 18	BUDGET 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUEST	BUDGET 2019 - 2020
DEBT SERVICE:					
000-501 INTEREST	\$123,897	\$0	\$0	\$0	\$0
000-502 PRINCIPAL PAYMENTS	7,000,000	0	0	0	0
000-503 FINANCING FEES	0	0	0	0	0
000-504 BOND ISSUANCE	0	0	0	0	0
TOTAL DEBT SERVICE	\$7,123,897	\$0	\$0	\$0	\$0
DEPARTMENT TOTAL	\$7,123,897	\$0	\$0	\$0	\$0

2019 GENERAL OBLIGATION BOND

202-5924

MAJOR AND MINOR OBJECT CLASSIFICATION	LAST YEAR ACTUAL FY 17 - 18	BUDGET 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUEST	BUDGET 2019 - 2020
DEBT SERVICE:					
000-501 INTEREST	\$0	\$0	\$0	\$250,000	\$250,000
000-502 PRINCIPAL PAYMENTS	0	0	0	0	0
000-503 FINANCING FEES	0	0	0	0	0
000-504 BOND ISSUANCE	0	0	0	0	0
TOTAL DEBT SERVICE	\$0	\$0	\$0	\$250,000	\$250,000
DEPARTMENT TOTAL	\$0	\$0	\$0	\$250,000	\$250,000

2008 GENERAL OBLIGATION BOND

203-5927

MAJOR AND MINOR OBJECT CLASSIFICATION	LAST YEAR ACTUAL FY 17 - 18	BUDGET 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUEST	BUDGET 2019 - 2020
DEBT SERVICE:					
000-501 INTEREST	\$141,405	\$103,630	\$51,815	\$85,355	\$85,355
000-502 PRINCIPAL PAYMENTS	850,000	850,000	0	835,000	835,000
000-503 FINANCING FEES	1,050	2,050	0	2,050	2,050
000-504 BOND ISSUANCE	0	0	0	0	0
TOTAL DEBT SERVICE	\$992,455	\$955,680	\$51,815	\$922,405	\$922,405
DEPARTMENT TOTAL	\$992,455	\$955,680	\$51,815	\$922,405	\$922,405

209-5929

2007 GENERAL OBLIGATION BOND

MAJOR AND MINOR OBJECT CLASSIFICATION	LAST YEAR ACTUAL FY 17 - 18	BUDGET 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUEST	BUDGET 2019 - 2020
DEBT SERVICE:					
000-501 INTEREST	\$114,575	\$87,750	\$43,875	\$60,000	\$60,000
000-502 PRINCIPAL PAYMENTS	725,000	750,000	0	800,000	800,000
000-503 FINANCING FEES	1,000	1,000	0	1,000	1,000
TOTAL DEBT SERVICE	\$840,575	\$838,750	\$43,875	\$861,000	\$861,000
DEPARTMENT TOTAL	\$840,575	\$838,750	\$43,875	\$861,000	\$861,000

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CAPITAL LEASE PAYMENTS

255-5233

MAJOR AND MINOR OBJECT CLASSIFICATION	LAST YEAR ACTUAL FY 17 - 18	BUDGET 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUEST	BUDGET 2019 - 2020
DEBT SERVICE:					
000-501 INTEREST	\$134,023	\$227,670	\$0	\$256,260	\$256,260
000-502 PRINCIPAL PAYMENTS	1,513,024	3,354,425	0	2,885,705	2,885,705
000-503 FINANCING FEES	1,500	1,500	1,500	1,500	1,500
TOTAL DEBT SERVICE	\$1,648,547	\$3,583,595	\$1,500	\$3,143,465	\$3,143,465
DEPARTMENT TOTAL	\$1,648,547	\$3,583,595	\$1,500	\$3,143,465	\$3,143,465

2006 & 2007 SSRB

261-5865

MAJOR AND MINOR OBJECT CLASSIFICATION	LAST YEAR ACTUAL FY 17 - 18	BUDGET 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUEST	BUDGET 2019 - 2020
DEBT SERVICE:					
000-501 INTEREST	\$111,161	\$86,770	\$0	\$0	\$0
000-502 PRINCIPAL PAYMENTS	620,000	650,000	0	0	0
000-503 FINANCING FEES	4,000	4,000	0	0	0
TOTAL DEBT SERVICE	\$735,161	\$740,770	\$0	\$0	\$0
DEPARTMENT TOTAL	\$735,161	\$740,770	\$0	\$0	\$0

2018 SSRB

346-5874

MAJOR AND MINOR OBJECT CLASSIFICATION	LAST YEAR FY 2017 - 2018	BUDGET FY 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUEST	BUDGET FY 2019 - 2020
CONTRACTUAL					
000-315 LEGAL	\$1,410	\$0	\$0	\$0	\$0
001-401 CIP - WELLPINE SEWER	0	1,500,000	0	2,428,500	2,428,500
002-401 CIP - 6 & 20 WWTP	0	5,500,000	0	6,098,350	6,098,350
003-401 CIP - EXIT 14	0	10,000,000	0	14,099,600	14,099,600
TOTAL CAPITAL OUTLAY	\$1,410	\$17,000,000	\$0	\$22,626,450	\$22,626,450
DEPARTMENT TOTAL	1,410	17,000,000	0	22,626,450	22,626,450

2019 GENERAL OBLIGATIONS BONDS

319-5997

MAJOR AND MINOR OBJECT CLASSIFICATION	LAST YEAR FY 2017 - 2018	BUDGET FY 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUEST	BUDGET FY 2019 - 2020
CAPITAL OUTLAY:					
000-401 CONSTRUCTION IN PROGRESS - TTI	\$0	\$0	\$0	\$8,500,000	\$8,500,000
TOTAL CAPITAL OUTLAY	\$0	\$0	\$0	\$8,500,000	\$8,500,000
DEPARTMENT TOTAL	\$0	\$0	\$0	\$8,500,000	\$8,500,000

2004 SSRB

263-5928

MAJOR AND MINOR OBJECT CLASSIFICATION	LAST YEAR FY 2017 - 2018	BUDGET FY 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUEST	BUDGET FY 2019 - 2020
DEBT SERVICE:					
000-501 INTEREST	\$20,163	\$5,150	\$5,147	\$0	\$0
000-502 PRINCIPAL PAYMENTS	700,000	730,000	0	0	0
000-503 FINANCING FEES	2,000	2,000	0	0	0
TOTAL DEBT SERVICE	\$722,163	\$737,150	\$5,147	\$0	\$0
DEPARTMENT TOTAL	\$722,163	\$737,150	\$5,147	\$0	\$0

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SSRB (\$)		265-5709				
MAJOR AND MINOR OBJECT CLASSIFICATION		LAST YEAR FY 2017 - 2018	BUDGET FY 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUEST	BUDGET FY 2019 - 2020
DEBT SERVICE:						
000-501	INTEREST	\$52,337	\$556,260	\$0	\$830,000	\$830,000
000-502	PRINCIPAL PAYMENTS	240,000	160,000	0	851,000	851,000
000-503	FINANCING FEES	2,000	4,000	2,000	2,000	2,000
TOTAL DEBT SERVICE		\$294,337	\$720,260	\$2,000	\$1,683,000	\$1,683,000
DEPARTMENT TOTAL		\$294,337	\$720,260	\$2,000	\$1,683,000	\$1,683,000

CAPITAL AND DEBT: Schedule of Long-Term Debt, June 30, 2019 (Exhibit 18)

FUND #	DEBT DESCRIPTION	CONFIRM WITH	INTEREST RATE	ORIGINATION DATE	MATURITY DATE	PRINCIPAL BALANCE 6/30/2018	PRINCIPAL PAYMENTS	ADDITIONS	PRINCIPAL BALANCE 6/30/2019	INTEREST PAID	FINANCING CHARGES
203-5927	\$5,215,000 ADVANCE REFUNDING OF \$4.5M OF 2008 GOB	TD Bank	2.15%	5/8/2014	4/1/24	4,820,000.00	\$ 850,000.00	-	3,970,000.00	\$ 103,630.00	\$ 550.00
209-5929	\$7,300,000 G.O. BOND-COURTHOUSE ANNEX & SECURITY	TD Bank	3.625-4.0%	3/1/2007	4/1/21	2,350,000.00	750,000.00	-	1,600,000.00	87,750.00	1,000.00
TOTAL GO BONDED INDEBTEDNESS						\$ 7,170,000.00	\$ 1,600,000.00	\$ -	\$ 5,570,000.00	\$ 191,380.00	\$ 1,550.00
255-5233	\$5,300,000 FY 15 NOTE PAYABLE-SANTANDER BANK	Santander Bank (Deutsche Bank is Agent)	1.54%	10/28/2015	4/1/2021	2,762,038.13	902,018.84	-	1,860,019.29	42,535.39	1,500.00
255-5233	\$5,350,000 FY 18 NOTE PAYABLE-ZIONS BANK	Zions Bank	2.87%	9/18/2018	4/1/2024	-	888,301.74	5,350,000.00	4,461,698.26	82,317.18	-
TOTAL NOTES PAYABLE						\$ 2,762,038.13	\$ 1,790,320.58	\$ 5,350,000.00	\$ 6,321,717.55	\$ 124,852.57	\$ 1,500.00
255-5233	\$6,157,000 FY 08 REFUNDED CAPITAL LEASE-CHASE-PERSONAL PROPERTY	JP Morgan Equipment Finance	1.9671%	9/6/2012	4/1/23	3,330,000.00	640,000.00	-	2,690,000.00	65,504.43	-
TOTAL CAPITAL LEASE						\$ 3,330,000.00	\$ 640,000.00	\$ -	\$ 2,690,000.00	\$ 65,504.43	\$ -
TOTAL GLTD						\$ 19,262,038.13	\$ 4,030,320.58	\$ 5,350,000.00	\$ 14,581,717.55	\$ 381,737.00	\$ 3,050.00
261-5865	\$5,800,000 WALGREENS SSRB	BB&T	3.89%	4/25/06	4/1/21	1,350,000.00	1,350,000.00	-	-	34,718.25	-
261-5865	\$2,700,000 WALGREENS SSRB	BB&T	4.03%	2/28/07	4/1/22	850,000.00	850,000.00	-	-	22,646.36	-
263-5928	\$3,545,000 REFUNDING OF 2004 SSRB-2014A	BB&T	1.41%	5/8/2014	4/1/19	730,000.00	730,000.00	-	-	6,804.52	-
265-5709	\$1,570,000 SERIES 2008A NONTAXABLE SSRB	BB&T	4.58%	9/4/08	4/1/23	1,010,000.00	1,010,000.00	-	-	30,581.68	2,000.00
265-5709	\$11,208,000 SERIES 2018 SSRB	STERLING NATIONAL	3.637%	11/28/2018	10/1/2034	-	-	11,208,000.00	11,208,000.00	138,142.96	-
TOTAL SSRB						\$ 3,940,000.00	\$ 3,940,000.00	\$ 11,208,000.00	\$ 11,208,000.00	\$ 232,893.77	\$ 2,000.00
TOTAL LONG-TERM DEBT-DSF						\$ 17,202,038.13	\$ 7,970,320.58	\$ 16,558,000.00	\$ 25,789,717.55	\$ 614,630.77	\$ 5,050.00
410-2500-300-301	\$19,705,275 N/P-QTY OF ANDERSON-SEWER UPGRADE-SERIES 2009	City of Anderson	4.0%	3/4/09	7/1/39	463,437.00	463,437.00	-	-	18,537.48	-
410-2500-300-301	\$12,732,096 N/P-QTY OF ANDERSON-REFUNDED 2003-SERIES 2012	City of Anderson	2.0-5.0%	4/4/12	4/1/28	9,329,729.00	762,599.50	-	8,567,129.50	398,636.77	-
410-2500-300-301	\$15,991,560 N/P-QTY OF ANDERSON-SEWER UPGRADE-SERIES 2009-REFUNDED 2016	City of Anderson	3.0-5.0%	5/26/16	7/1/2039	15,991,560.00	-	-	15,991,560.00	645,728.85	-
410-2920-00-402	\$1,435,099 STATE REVOLVING FUND LOAN #1-Revenue	State Budget & Control Bd- Office of Local Government	2.25%	6/18/99	1/1/20	139,921.35	92,756.71	-	47,164.64	2,369.25	-
410-2920-00-402	\$1,843,589 STATE REVOLVING FUND LOAN #2-GO	State Budget & Control Bd- Office of Local Government	2.25%	12/20/02	9/1/23	596,706.28	108,306.07	-	488,400.21	12,516.33	2,900.00
410-2920-00-402	\$1,600,000 STATE REVOLVING FUND LOAN #3-Revenue	State Budget & Control Bd- Office of Local Government	2.25%	4/22/05	4/1/25	634,917.82	88,103.53	-	546,814.29	13,545.75	-
410-2500-300-302	\$1,554,458 DUE TO TOWN OF PENDLETON-Revenue-\$77,722.90 = 5%	Town of Pendleton	2.25%	4/1/2011	1/1/31	52,771.72	7,481.32	-	45,290.40	2,228.68	-
TOTAL SEWER DEBT						\$ 27,209,043.17	\$ 1,522,684.13	\$ -	\$ 25,686,359.04	\$ 1,093,563.11	\$ 2,900.00
420-2910-000-400	\$1,785,000 REFUNDING OF 2008 SW REV BD	First Tennessee Bank	1.34%	5/8/2014	4/1/19	365,000.00	365,000.00	-	-	4,891.00	806.25
420-2910-000-400	\$2,789,000 REFUNDING OF 2018 SW REV BD	TD Bank	3.32%	10/9/2018	4/1/2029	-	-	2,789,000.00	2,789,000.00	-	-
TOTAL SOLID WASTE DEBT						\$ 365,000.00	\$ 365,000.00	\$ 2,789,000.00	\$ 2,789,000.00	\$ 4,891.00	\$ 806.25
TOTAL ENTERPRISE DEBT						\$ 27,574,043.17	\$ 1,887,684.13	\$ 2,789,000.00	\$ 28,475,359.04	\$ 1,098,454.11	\$ 3,706.25

CAPITAL AND DEBT: Schedule of General Obligation Debt Service Payments, June 30, 2019 (Exhibit 19)

YR END	07 GOB		2014 REFUNDING		TOTAL GO PRIN	TOTAL GO INT	TOTAL PMT
	209-5929	209-5929	203-5927	203-5927			
	PRIN	INT	PRIN	INT			
6-30							
2020	\$ 800,000.00	\$ 60,000.00	\$ 835,000.00	\$ 85,355.00	\$ 1,635,000.00	\$ 145,355.00	\$ 1,780,355.00
2021	800,000.00	30,000.00	815,000.00	67,402.50	1,615,000.00	97,402.50	1,712,402.50
2022			795,000.00	49,880.00	795,000.00	49,880.00	844,880.00
2023			775,000.00	32,787.50	775,000.00	32,787.50	807,787.50
2024			750,000.00	16,125.00	750,000.00	16,125.00	766,125.00
TOTALS	\$ 1,600,000.00	\$ 90,000.00	\$ 3,970,000.00	\$ 251,550.00	\$ 5,570,000.00	\$ 341,550.00	\$ 5,911,550.00

DEPARTMENTAL/FUND APPROPRIATION DETAIL

COUNTY COUNCIL				5011	
MAJOR AND MINOR OBJECT CLASSIFICATION	LAST YEAR FY 2017-2018	BUDGET FY 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUESTED	BUDGET FY 2019 - 2020
PERSONNEL SERVICES:					
000-101 SALARIES-FULL TIME	\$49,123	\$35,135	\$20,000	\$40,310	\$40,310
000-102 SALARIES-PART TIME	4,348	0	0	0	0
000-103 SALARIES-OVERTIME	3,404	0	0	0	0
000-105 SALARIES-ELECTED OFFICIALS	62,512	62,750	31,256	62,995	62,995
000-120 STATE RETIREMENT	15,707	14,250	7,463	16,075	16,075
000-130 F I C A (County Contribution)	7,005	6,070	2,964	6,405	6,405
000-135 MEDICARE (County Contribution)	1,637	1,420	694	1,500	1,500
000-160 HEALTH INSURANCE (County Contribution)	41,886	47,400	22,788	50,400	50,400
TOTAL PERSONNEL SERVICES:	\$185,622	\$167,025	\$85,165	\$177,685	\$177,685
OPERATING EXPENSES:					
000-201 ADVERTISING	\$3,146	\$3,500	\$1,164	\$3,500	\$3,175
000-211 DUES AND MEMBERSHIPS FEES	70	300	50	300	300
000-215 FOOD	7,279	6,000	1,430	7,000	7,000
000-217 AWARDS AND RECOGNITIONS	1,216	1,700	181	1,700	1,475
000-243 POSTAGE	266	500	341	500	725
000-269 SUPPLIES - OFFICE	2,352	6,500	903	6,500	6,295
000-275 TELEPHONE	5	500	2	500	500
001-241 DISTRICT 1 - REIMBURSABLE	1,372	4,900	0	4,900	4,900
002-241 DISTRICT 2 - REIMBURSABLE	761	2,400	512	4,900	4,900
003-241 DISTRICT 3 - REIMBURSABLE	3,572	4,900	2,170	4,900	4,900
004-241 DISTRICT 4 - REIMBURSABLE	1,094	2,400	492	4,900	4,900
006-241 DISTRICT 6 - REIMBURSABLE	3,072	4,900	530	4,900	4,900
007-241 DISTRICT 7 - REIMBURSABLE	2,400	2,400	444	2,400	2,400
008-241 CLERK - REIMBURSABLE	2,666	3,400	1,437	3,400	3,000
TOTAL OPERATING EXPENSES	\$29,271	\$44,300	\$9,662	\$50,300	\$49,370
CONTRACTUAL:					
000-304 PROFESSIONAL SERVICES	\$9,956	\$23,500	\$3,624	\$25,000	\$25,000
000-347 PHOTOCOPY EQUIPMENT MAINTENANCE	9,704	10,000	7,835	12,600	12,600
TOTAL CONTRACTUAL	\$19,660	\$33,500	\$11,459	\$37,600	\$37,600
CAPITAL					
000-499 CAPITAL PURCHASES	\$4,509	\$0	\$0	\$0	\$0
TOTAL CAPITAL	\$4,509	\$0	\$0	\$0	\$0
DEPARTMENT TOTAL	\$239,062	\$244,825	\$106,286	\$265,585	\$264,655

DEPARTMENTAL/FUND APPROPRIATION DETAIL

LEGISLATIVE DELEGATION					5012
MAJOR AND MINOR OBJECT CLASSIFICATION	LAST YEAR FY 2017-2018	BUDGET FY 2017 - 2018	SIX MONTH ACTUAL	DEPARTMENT REQUESTED	BUDGET FY 2019 - 2020
PERSONNEL SERVICES:					
000-101 SALARIES-FULL TIME	\$40,736	\$40,895	\$20,776	\$41,870	\$41,870
000-120 STATE RETIREMENT	5,540	5,955	3,025	6,515	6,515
000-130 F I C A (County Contribution)	2,500	2,535	1,276	2,595	2,595
000-135 MEDICARE (County Contribution)	585	595	299	610	610
000-160 HEALTH INSURANCE (County Contribution)	6,115	6,265	3,011	8,400	8,400
TOTAL PERSONNEL SERVICES:	\$55,476	\$56,245	\$28,387	\$59,990	\$59,990
OPERATING EXPENSES:					
000-243 POSTAGE	\$490	\$600	\$252	\$700	\$700
000-245 PRINTING	0	600	0	600	565
000-251 REPAIRS TO EQUIPMENT	0	0	0	250	0
000-269 SUPPLIES - OFFICE	665	1,415	287	1,400	1,400
000-275 TELEPHONE	64	150	36	150	150
TOTAL OPERATING EXPENSES	\$1,219	\$2,765	\$575	\$3,100	\$2,815
CONTRACTUAL:					
000-347 PHOTOCOPY EQUIPMENT MAINTENANCE	\$241	\$500	\$104	\$500	\$500
TOTAL CONTRACTUAL	\$241	\$500	\$104	\$500	\$500
DEPARTMENT TOTAL	\$56,936	\$59,510	\$29,066	\$63,590	\$63,305

DEPARTMENTAL/FUND APPROPRIATION DETAIL

ADMINISTRATOR		5013				
MAJOR AND MINOR OBJECT CLASSIFICATION		LAST YEAR FY 2017-2018	BUDGET FY 2017 - 2018	SIX MONTH ACTUAL	DEPARTMENT REQUESTED	BUDGET FY 2019 - 2020
PERSONNEL SERVICES:						
000-101	SALARIES-FULL TIME	\$398,297	\$535,030	\$277,838	\$576,680	\$576,680
000-102	SALARIES-TEMP/PART TIME	39,200	30,000	10,562	30,000	30,000
000-103	SALARIES-TEMP/OVER TIME	6,030	7,500	2,933	7,500	7,500
000-108	SALARY REIMBURSEMENT	(4,327)	0	0	0	0
000-120	STATE RETIREMENT	49,323	83,895	37,809	88,335	88,335
000-121	POLICE RETIREMENT	8,636	7,385	4,912	8,480	8,480
000-130	F I C A (County Contribution)	26,883	35,500	16,475	38,080	38,080
000-135	MEDICARE (County Contribution)	6,535	8,305	4,152	8,905	8,905
000-160	HEALTH INSURANCE (County Contribution)	43,933	66,360	26,515	67,200	67,200
TOTAL PERSONNEL SERVICES:		\$574,510	\$773,975	\$381,196	\$825,180	\$825,180
OPERATING EXPENSES:						
000-201	ADVERTISING	\$30	\$1,500	\$1,199	\$1,750	\$1,500
000-204	BOOKS AND PUBLICATIONS	165	350	0	300	300
000-209	COMPUTER SOFTWARE	2,040	0	0	0	0
000-211	DUES AND MEMBERSHIPS FEES	956	1,200	407	1,000	1,000
000-215	FOOD	2,157	3,000	990	2,800	2,500
000-216	FUEL AND OIL	553	1,000	398	1,000	1,000
000-217	AWARDS AND RECOGNITIONS	347	250	300	500	500
000-226	INSURANCE - EQUIPMENT	0	0	0	800	800
000-228	INSURANCE - VEHICLES	620	640	0	750	750
000-236	MEALS (SUBSISTENCE)	1,733	1,500	323	1,250	1,250
000-240	MEETING EXPENSE	965	2,000	588	1,800	1,800
000-243	POSTAGE	491	885	124	750	750
000-245	PRINTING	980	1,200	554	1,200	1,095
000-269	SUPPLIES - OFFICE	6,873	9,000	2,995	7,000	7,000
000-275	TELEPHONE	4,007	6,000	1,961	6,000	5,770
000-277	TRAINING FOR EMPLOYEES	167	1,200	0	1,200	1,100
000-279	TRAVEL	1,430	1,275	1,613	1,800	1,800
000-280	UNIFORMS AND CLOTHING	625	500	250	500	500
000-293	LODGING	150	2,000	2,479	2,200	2,200
000-294	REGISTRATION FEES	395	1,380	25	1,500	1,500
TOTAL OPERATING EXPENSES		\$24,684	\$34,880	\$14,206	\$34,100	\$33,115
CONTRACTUAL:						
000-304	PROFESSIONAL SERVICES	\$199,052	\$0	\$0	\$0	\$0
000-347	PHOTOCOPY EQUIPMENT MAINTENANCE	63,700	13,000	2,287	10,000	10,000
000-375	SERVICE CONTRACTS	5,144	1,000	0	0	0
TOTAL CONTRACTUAL		\$267,896	\$14,000	\$2,287	\$10,000	\$10,000
DEPARTMENT TOTAL		\$867,090	\$822,855	\$397,689	\$869,280	\$868,295

DEPARTMENTAL/FUND APPROPRIATION DETAIL

HUMAN RESOURCES					5014
MAJOR AND MINOR OBJECT CLASSIFICATION	LAST YEAR FY 2017-2018	BUDGET FY 2017 - 2018	SIX MONTH ACTUAL	DEPARTMENT REQUESTED	BUDGET FY 2019 - 2020
PERSONNEL SERVICES:					
000-101 SALARIES-FULL TIME	\$235,919	\$182,805	\$97,317	\$186,875	\$186,875
000-120 STATE RETIREMENT	32,146	26,615	14,228	29,075	29,075
000-130 F I C A (County Contribution)	13,714	11,335	5,779	11,585	11,585
000-135 MEDICARE (County Contribution)	3,207	2,650	1,352	2,710	2,710
000-160 HEALTH INSURANCE (County Contribution)	37,230	32,825	14,261	25,200	25,200
000-165 RETIREE - HEALTH INSURANCE	(631)	0	(201)	0	0
TOTAL PERSONNEL SERVICES:	\$321,585	\$256,230	\$132,736	\$255,445	\$255,445
OPERATING EXPENSES:					
000-211 DUES AND SUBSCRIPTIONS	\$0	\$0	\$0	\$50	\$50
000-236 MEALS (SUBSISTENCE)	0	1,000	450	1,200	1,125
000-243 POSTAGE	411	600	219	600	575
000-245 PRINTING	450	500	0	500	500
000-269 SUPPLIES - OFFICE	2,650	2,700	1,416	4,000	3,800
000-275 TELEPHONE	31	65	15	75	75
000-277 TRAINING FOR EMPLOYEES	2,543	6,400	0	7,000	6,950
000-279 TRAVEL	87	400	1,068	500	500
000-293 LODGING	0	200	0	400	400
TOTAL OPERATING EXPENSES	\$6,172	\$11,865	\$3,168	\$14,325	\$13,975
CONTRACTUAL:					
000-308 CATERING	\$12,500	\$15,000	\$14,700	\$15,250	\$15,210
000-321 DRUG TESTING	5,635	6,000	2,810	6,000	6,000
000-347 PHOTOCOPY EQUIPMENT MAINTENANCE	2,308	3,600	1,029	3,000	3,000
TOTAL CONTRACTUAL	\$20,443	\$24,600	\$18,539	\$24,250	\$24,210
DEPARTMENT TOTAL	\$348,200	\$292,695	\$154,443	\$294,020	\$293,630

DEPARTMENTAL/FUND APPROPRIATION DETAIL

COUNTY ATTORNEY					5015
MAJOR AND MINOR OBJECT CLASSIFICATION	LAST YEAR FY 2017-2018	BUDGET FY 2017 - 2018	SIX MONTH ACTUAL	DEPARTMENT REQUESTED	BUDGET FY 2019 - 2020
PERSONNEL SERVICES:					
000-101 SALARIES-FULL TIME	\$219,390	\$220,235	\$111,175	\$222,045	\$222,045
000-120 STATE RETIREMENT	29,883	32,065	16,187	34,550	34,550
000-130 F I C A (County Contribution)	10,842	13,655	4,214	13,765	13,765
000-135 MEDICARE (County Contribution)	3,109	3,195	1,583	3,220	3,220
000-160 HEALTH INSURANCE (County Contribution)	22,210	24,265	9,500	16,800	16,800
TOTAL PERSONNEL SERVICES:	\$285,434	\$293,415	\$142,659	\$290,380	\$290,380
OPERATING EXPENSES:					
000-204 BOOKS AND PUBLICATIONS	\$1,341	\$1,500	\$713	\$1,500	\$1,500
000-211 DUES AND SUBSCRIPTIONS	925	1,500	619	1,500	1,200
000-236 MEALS (SUBSISTENCE)	163	500	142	500	350
000-269 SUPPLIES - OFFICE	2,735	3,500	498	3,500	3,500
000-277 TRAINING FOR EMPLOYEES	398	2,000	75	2,000	1,000
000-279 TRAVEL	882	1,500	1,470	2,500	2,500
000-293 LODGING	1,584	1,000	556	2,500	2,500
000-294 REGISTRATION FEES	85	1,500	95	1,500	750
TOTAL OPERATING EXPENSES	\$8,113	\$13,000	\$4,168	\$15,500	\$13,300
CONTRACTUAL:					
000-315 LEGAL	\$193,631	\$200,000	\$48,787	\$200,000	\$197,865
TOTAL CONTRACTUAL	\$193,631	\$200,000	\$48,787	\$200,000	\$197,865
DEPARTMENT TOTAL	\$487,178	\$506,415	\$195,614	\$505,880	\$501,545

DEPARTMENTAL/FUND APPROPRIATION DETAIL

COUNTY MEMBERSHIPS		5016				
MAJOR AND MINOR OBJECT CLASSIFICATION		LAST YEAR FY 2017-2018	BUDGET FY 2017 - 2018	SIX MONTH ACTUAL	DEPARTMENT REQUESTED	BUDGET FY 2019 - 2020
OPERATING EXPENSES:						
000-211	DUES AND MEMBERSHIPS FEES	\$2,089	\$3,155	\$5,518	\$5,750	\$3,155
TOTAL OPERATING EXPENSES		\$2,089	\$3,155	\$5,518	\$5,750	\$3,155
CONTRACTUAL:						
000-372	APPALACHIAN COUNCIL OF GOVERNMENTS	\$87,572	\$93,885	\$54,766	\$93,885	\$93,885
000-373	SC ASSOCIATION OF COUNTIES	24,113	24,115	24,113	24,115	24,115
TOTAL CONTRACTUAL		\$111,685	\$118,000	\$78,879	\$118,000	\$118,000
DEPARTMENT TOTAL		\$113,774	\$121,155	\$84,397	\$123,750	\$121,155

DEPARTMENTAL/FUND APPROPRIATION DETAIL

MEDIA TEAM

5013

MAJOR AND MINOR OBJECT CLASSIFICATION	LAST YEAR FY 2017-2018	BUDGET FY 2017 - 2018	SIX MONTH ACTUAL	DEPARTMENT REQUESTED	BUDGET FY 2019 - 2020
PERSONNEL SERVICES:					
000-101 SALARIES-FULL TIME	\$46,350	\$46,530	\$44,279	\$124,485	\$124,485
000-102 SALARIES-TEMP/PART TIME	14,946	18,000	5,468	18,000	18,000
000-103 SALARIES-OVERTIME	0	7,500	137	2,500	2,500
000-120 STATE RETIREMENT	7,155	10,490	6,467	22,560	22,560
000-130 F I C A (County Contribution)	3,650	4,465	2,974	8,990	8,990
000-135 MEDICARE (County Contribution)	854	1,045	696	2,100	2,100
000-160 HEALTH INSURANCE (County Contribution)	8,637	8,815	6,766	25,200	25,200
000-199 PERSONNEL REQUEST(S)	0	53,280	0	0	0
TOTAL PERSONNEL SERVICES:	\$81,592	\$150,125	\$66,787	\$203,835	\$203,835
OPERATING EXPENSES:					
000-211 DUES AND SUBSCRIPTIONS	\$1,413	\$4,800	\$1,572	\$4,800	\$2,745
000-269 SUPPLIES - OFFICE	2,995	4,200	1,230	4,200	3,945
000-271 SUPPLIES - PHOTO	909	3,500	0	2,500	1,025
000-275 TELEPHONE	1,869	1,700	676	2,700	2,700
TOTAL OPERATING EXPENSES	\$7,186	\$14,200	\$3,478	\$14,200	\$10,415
CONTRACTUAL:					
000-304 PROFESSIONAL SERVICES	\$54,447	\$45,000	\$24,777	\$52,000	\$52,000
000-306 COMMUNICATIONS EQUIPMENT MAINTENANCE	61,671	22,590	7,196	22,590	22,590
000-347 PHOTOCOPY EQUIPMENT MAINTENANCE	1,556	2,405	393	2,500	2,500
TOTAL CONTRACTUAL	\$117,674	\$69,995	\$32,366	\$77,090	\$77,090
DEPARTMENT TOTAL	\$206,452	\$234,320	\$102,631	\$295,125	\$291,340

DEPARTMENTAL/FUND APPROPRIATION DETAIL

FACILITIES		5021				
MAJOR AND MINOR OBJECT CLASSIFICATION		LAST YEAR FY 2017-2018	BUDGET FY 2017 - 2018	SIX MONTH ACTUAL	DEPARTMENT REQUESTED	BUDGET FY 2019 - 2020
PERSONNEL SERVICES:						
000-101	SALARIES-FULL TIME	\$811,012	\$882,900	\$491,854	\$1,254,975	\$1,254,975
000-102	SALARIES-PART TIME	22,683	30,000	4,421	0	0
000-103	SALARIES-OVER TIME	26,677	27,500	17,700	40,000	40,000
000-120	STATE RETIREMENT	114,050	136,925	74,165	201,500	201,500
000-130	F I C A (County Contribution)	51,194	58,305	30,708	80,290	80,290
000-135	MEDICARE (County Contribution)	11,972	13,635	7,182	18,780	18,780
000-160	HEALTH INSURANCE (County Contribution)	212,999	228,410	106,344	268,800	268,800
000-199	REQUESTED POSITIONS	0	154,805	0	303,190	0
TOTAL PERSONNEL SERVICES:		\$1,250,587	\$1,532,480	\$732,374	\$2,167,535	\$1,864,345
OPERATING EXPENSES:						
000-204	BOOKS AND PUBLICATIONS	\$232	\$250	\$12	\$335	\$335
000-211	DUES AND SUBSCRIPTIONS	513	600	234	805	805
000-212	ELECTRICITY AND GAS	526,603	575,000	305,920	1,178,625	656,625
000-216	FUEL AND OIL	26,873	30,000	15,581	40,000	32,000
000-225	INSURANCE - BUILDING	117,536	126,910	1,980	165,000	165,000
000-226	INSURANCE - EQUIPMENT	10,190	11,685	192	15,500	15,500
000-228	INSURANCE - VEHICLES	15,693	16,745	159	20,000	20,000
000-236	MEALS	2,791	5,200	1,215	6,800	4,000
000-243	POSTAGE	3	25	43	45	45
000-246	RENT - BUILDING	37,200	37,200	21,700	37,200	64,800
000-247	RENT - EQUIPMENT	9,918	15,000	2,126	25,000	18,000
000-250	REPAIRS TO BUILDINGS	337,704	425,000	238,021	800,000	500,000
000-251	REPAIRS TO EQUIPMENT	10,502	10,000	6,573	17,500	10,000
000-253	PARK MAINTENANCE	51,659	75,000	33,524	100,000	65,000
000-260	SMALL HAND TOOLS	8,932	10,000	7,155	17,500	10,000
000-265	SUPPLIES - CLEANING	64,783	85,000	38,792	123,000	99,000
000-269	SUPPLIES - OFFICE	12,566	13,000	5,548	18,500	13,000
000-270	SUPPLIES - LANDSCAPING	37,670	40,000	23,984	55,000	40,000
000-275	TELEPHONE	31,173	33,000	18,945	41,150	33,000
000-277	TRAINING FOR EMPLOYEES	5,190	9,640	860	9,640	6,140
000-279	TRAVEL	449	2,300	0	3,250	1,300
000-280	UNIFORMS AND CLOTHING	12,260	16,000	8,117	22,000	19,000
000-284	SUPPLIES - SAFETY	12,643	15,000	10,669	16,500	10,000
000-286	WATER AND SEWER	61,499	80,000	30,912	181,560	112,400
000-293	LODGING	2,051	2,950	0	2,850	1,850
000-294	REGISTRATION FEES	85	1,000	517	1,985	1,985
TOTAL OPERATING EXPENSES		\$1,396,718	\$1,636,505	\$772,779	\$2,899,745	\$1,899,785
CONTRACTUAL:						
000-304	PROFESSIONAL SERVICES	\$17,608	\$20,000	\$3,061	\$20,000	\$18,115
000-312	EXTERMINATORS	14,244	18,000	4,953	28,000	18,000
000-313	LANDSCAPING	15,566	16,000	466	16,000	16,000
000-319	PROFESSIONAL CLEANING	46,700	55,000	19,673	65,000	53,750
000-322	LANDSCAPING-MOWING	159,800	155,000	70,690	205,000	180,000
000-343	FIRE ALARMS	13,290	25,000	8,024	38,000	33,000
000-347	PHOTOCOPY EQUIPMENT MAINTENANCE	1,833	2,000	933	2,000	2,000
000-375	SERVICE CONTRACTS	119,245	125,000	114,003	150,000	125,000
000-376	SERVICE CONTRACT - HVAC	58,254	78,000	38,350	108,000	78,000
000-378	SERVICE CONTRACT - GENERATORS	6,489	13,000	8,746	21,000	21,000
000-379	SERVICE CONTRACT - ELEVATORS	60,487	73,190	51,463	93,190	93,190
TOTAL CONTRACTUAL		\$513,516	\$580,190	\$320,362	\$746,190	\$638,055
DEPARTMENT TOTAL		\$3,160,821	\$3,749,175	\$1,825,515	\$5,813,470	\$4,402,185

DEPARTMENTAL/FUND APPROPRIATION DETAIL

ECONOMIC DEVELOPMENT					5031
MAJOR AND MINOR OBJECT CLASSIFICATION	LAST YEAR FY 2017-2018	BUDGET FY 2017 - 2018	SIX MONTH ACTUAL	DEPARTMENT REQUESTED	BUDGET FY 2019 - 2020
PERSONNEL SERVICES:					
000-101 SALARIES-FULL TIME	\$385,831	\$387,260	\$206,922	\$417,415	\$417,415
000-102 SALARIES - PART TIME	17,261	40,000	5,292	0	0
000-120 STATE RETIREMENT	52,469	62,210	30,128	64,950	64,950
000-130 F I C A (County Contribution)	24,620	26,490	12,919	25,880	25,880
000-135 MEDICARE (County Contribution)	5,773	6,195	3,021	6,055	6,055
000-160 HEALTH INSURANCE (County Contribution)	44,913	47,190	21,464	50,400	50,400
TOTAL PERSONNEL SERVICES:	\$530,867	\$569,345	\$279,746	\$564,700	\$564,700
OPERATING EXPENSES:					
000-211 DUES AND MEMBERSHIPS FEES	\$4,014	\$5,000	\$1,264	\$5,000	\$4,500
000-215 FOOD	20,412	10,000	5,724	15,000	11,000
000-216 FUEL AND OIL	3,164	4,500	1,192	3,000	3,000
000-228 INSURANCE - VEHICLES	1,516	1,590	0	2,200	2,125
000-236 MEALS (SUBSISTENCE)	332	750	171	750	660
000-243 POSTAGE	696	1,000	386	775	775
000-245 PRINTING	1,263	2,000	645	1,800	1,500
000-269 SUPPLIES - OFFICE	5,641	5,000	3,605	7,000	6,000
000-275 TELEPHONE	5,273	7,000	3,165	6,750	6,750
000-277 TRAINING FOR EMPLOYEES	352	5,000	0	5,000	5,000
000-279 TRAVEL	1,019	10,000	355	5,000	5,000
000-293 LODGING	2,439	5,000	176	3,500	3,500
000-294 REGISTRATION FEES	3,147	3,000	669	3,000	3,000
TOTAL OPERATING EXPENSES	\$49,268	\$59,840	\$17,352	\$58,775	\$52,810
CONTRACTUAL:					
000-308 CATERING	\$1,349	\$0	\$0	\$0	\$0
000-339 MANAGEMENT CONSULTING	106,041	125,000	57,770	125,000	125,000
000-347 PHOTOCOPY EQUIPMENT MAINTENANCE	8,240	9,000	3,498	12,000	9,000
TOTAL CONTRACTUAL	\$115,630	\$134,000	\$61,268	\$137,000	\$134,000
DEPARTMENT TOTAL	\$695,765	\$763,185	\$358,366	\$760,475	\$751,510

DEPARTMENTAL/FUND APPROPRIATION DETAIL

AUDITOR					5041
MAJOR AND MINOR OBJECT CLASSIFICATION	LAST YEAR FY 2017-2018	BUDGET FY 2017 - 2018	SIX MONTH ACTUAL	DEPARTMENT REQUESTED	BUDGET FY 2019 - 2020
PERSONNEL SERVICES:					
000-101 SALARIES-FULL TIME	\$282,624	\$289,025	\$150,958	\$308,770	\$308,770
000-102 SALARIES - PART TIME	49,951	48,100	25,467	50,000	51,325
000-105 SALARIES-ELECTED OFFICIALS	65,560	65,810	33,435	67,385	67,385
000-120 STATE RETIREMENT	54,012	58,670	30,556	66,515	66,515
000-130 F I C A (County Contribution)	24,038	24,980	12,665	26,505	26,505
000-135 MEDICARE (County Contribution)	5,622	5,845	2,962	6,200	6,200
000-160 HEALTH INSURANCE (County Contribution)	89,876	89,625	44,365	92,400	92,400
TOTAL PERSONNEL SERVICES:	\$571,683	\$582,055	\$300,408	\$617,775	\$619,100
OPERATING EXPENSES:					
000-204 BOOKS AND PUBLICATIONS	\$733	\$1,000	\$240	\$1,000	\$1,000
000-211 DUES AND MEMBERSHIPS FEES	370	400	270	400	400
000-236 MEALS (SUBSISTENCE)	479	550	108	700	600
000-243 POSTAGE	3,449	5,760	1,964	5,760	5,760
000-245 PRINTING	1,433	1,500	0	1,500	1,500
000-251 REPAIRS TO EQUIPMENT	0	200	0	200	200
000-269 SUPPLIES - OFFICE	8,948	10,000	4,043	10,000	9,590
000-275 TELEPHONE	994	1,260	452	1,260	1,260
000-279 TRAVEL	1,505	2,700	646	3,000	2,750
000-287 SUPPLIES - DATA PROCESSING	41,849	44,000	29,115	44,000	44,000
000-293 LODGING	1,971	2,500	671	3,100	3,100
000-294 REGISTRATION FEES	1,040	1,200	580	1,500	1,500
TOTAL OPERATING EXPENSES	\$62,771	\$71,070	\$38,089	\$72,420	\$71,660
CONTRACTUAL:					
000-347 PHOTOCOPY EQUIPMENT MAINTENANCE	\$2,065	\$2,600	\$917	\$3,600	\$3,600
TOTAL CONTRACTUAL	\$2,065	\$2,600	\$917	\$3,600	\$3,600
DEPARTMENT TOTAL	\$636,519	\$655,725	\$339,414	\$693,795	\$694,360

DEPARTMENTAL/FUND APPROPRIATION DETAIL

TREASURER					5042
MAJOR AND MINOR OBJECT CLASSIFICATION	LAST YEAR FY 2017-2018	BUDGET FY 2017 - 2018	SIX MONTH ACTUAL	DEPARTMENT REQUESTED	BUDGET FY 2019 - 2020
PERSONNEL SERVICES:					
000-101 SALARIES-FULL TIME	\$473,600	\$489,480	\$243,009	\$508,715	\$508,715
000-102 SALARIES-PART TIME	56,962	55,000	26,471	31,000	31,000
000-105 SALARIES-ELECTED OFFICIALS	68,605	68,870	34,988	70,515	70,515
000-120 STATE RETIREMENT	81,388	89,305	44,283	94,950	94,950
000-130 F I C A (County Contribution)	35,389	38,025	17,958	37,835	37,835
000-135 MEDICARE (County Contribution)	8,276	8,895	4,200	8,850	8,850
000-160 HEALTH INSURANCE (County Contribution)	146,206	145,385	72,396	126,000	126,000
TOTAL PERSONNEL SERVICES:	\$870,426	\$894,960	\$443,305	\$877,865	\$877,865
OPERATING EXPENSES:					
000-201 ADVERTISING	\$176	\$300	\$220	\$300	\$300
000-203 BANK FEES AND CHARGES	3,682	8,500	4,138	8,500	8,500
000-211 DUES AND MEMBERSHIPS FEES	150	500	204	500	500
000-216 FUEL AND OIL	351	1,000	143	1,000	1,000
000-228 INSURANCE - VEHICLES	1,226	1,265	0	1,225	1,600
000-236 MEALS (SUBSISTENCE)	702	1,000	224	1,200	1,200
000-243 POSTAGE	162,728	162,000	98,514	170,000	168,950
000-245 PRINTING	3,661	7,000	3,627	7,000	7,000
000-251 REPAIRS TO EQUIPMENT	0	400	0	400	400
000-269 SUPPLIES - OFFICE	13,121	15,000	1,594	15,000	15,000
000-271 SUPPLIES - PHOTO	0	1,500	0	0	0
000-275 TELEPHONE	1,288	1,600	643	1,600	1,600
000-277 TRAINING FOR EMPLOYEES	1,455	2,250	132	2,500	2,500
000-279 TRAVEL	525	1,500	927	2,000	2,000
000-293 LODGING	1,125	1,750	800	2,500	2,500
000-294 REGISTRATION FEES	660	800	400	800	800
TOTAL OPERATING EXPENSES	\$190,850	\$206,365	\$111,566	\$214,525	\$213,850
CONTRACTUAL:					
000-347 PHOTOCOPY EQUIPMENT MAINTENANCE	\$5,085	\$5,500	\$0	\$5,500	\$5,500
000-375 SERVICE CONTRACTS	7,205	9,000	4,457	4,800	3,600
TOTAL CONTRACTUAL	\$12,290	\$14,500	\$4,457	\$10,300	\$9,100
DEPARTMENT TOTAL	\$1,073,566	\$1,115,825	\$559,328	\$1,102,690	\$1,100,815

DEPARTMENTAL/FUND APPROPRIATION DETAIL

FINANCE					5043
MAJOR AND MINOR OBJECT CLASSIFICATION	LAST YEAR FY 2017-2018	BUDGET FY 2017 - 2018	SIX MONTH ACTUAL	DEPARTMENT REQUESTED	BUDGET FY 2019 - 2020
PERSONNEL SERVICES:					
000-101 SALARIES-FULL TIME	\$728,436	\$753,090	\$380,768	\$846,395	\$849,395
000-103 SALARIES - OVER TIME	832	3,000	1,459	3,000	3,000
000-120 STATE RETIREMENT	99,629	110,090	55,724	132,630	132,630
000-130 F I C A (County Contribution)	44,181	46,880	23,086	82,850	52,850
000-135 MEDICARE (County Contribution)	10,333	10,965	5,399	12,360	12,360
000-160 HEALTH INSURANCE (County Contribution)	95,904	118,530	55,428	134,400	134,400
TOTAL PERSONNEL SERVICES:	\$979,315	\$1,042,555	\$521,864	\$1,211,635	\$1,184,635
OPERATING EXPENSES:					
000-204 BOOKS AND PUBLICATIONS	\$591	\$700	\$0	\$700	\$700
000-211 DUES AND MEMBERSHIPS FEES	2,350	2,900	418	2,900	2,900
000-236 MEALS (SUBSISTENCE)	2,503	2,900	2,019	2,900	2,900
000-243 POSTAGE	4,735	5,000	2,272	5,400	5,400
000-245 PRINTING	5,154	6,000	4,062	6,000	6,000
000-269 SUPPLIES - OFFICE	14,305	16,000	14,830	16,000	16,000
000-275 TELEPHONE	555	600	545	720	720
000-277 TRAINING FOR EMPLOYEES	4,370	5,000	1,100	5,000	5,000
000-279 TRAVEL	1,169	3,000	1,885	3,000	3,000
000-293 LODGING	1,661	3,500	1,014	2,200	2,200
TOTAL OPERATING EXPENSES	\$37,393	\$45,600	\$28,145	\$44,820	\$44,820
CONTRACTUAL:					
000-301 AUDITING AND ACCOUNTING FEES	\$43,500	\$44,500	\$44,500	\$45,500	\$45,500
000-339 MANAGEMENT CONSULTING	31,873	123,500	41,275	50,000	48,535
000-347 PHOTOCOPY EQUIPMENT MAINTENANCE	4,594	5,000	2,342	5,000	5,000
000-375 SERVICE CONTRACTS	0	1,000	0	1,000	1,000
TOTAL CONTRACTUAL	\$79,967	\$174,000	\$88,117	\$101,500	\$100,035
DEPARTMENT TOTAL	\$1,096,675	\$1,262,155	\$638,126	\$1,357,955	\$1,329,490

DEPARTMENTAL/FUND APPROPRIATION DETAIL

ASSESSOR		5044				
MAJOR AND MINOR OBJECT CLASSIFICATION		LAST YEAR FY 2017-2018	BUDGET FY 2017 - 2018	SIX MONTH ACTUAL	DEPARTMENT REQUESTED	BUDGET FY 2019 - 2020
PERSONNEL SERVICES:						
000-101	SALARIES-FULL TIME	\$978,570	\$1,063,120	\$572,181	\$1,266,835	\$1,227,025
000-102	SALARIES-PART TIME	100,690	110,000	52,594	114,000	112,000
000-103	SALARIES-OVERTIME	33,300	23,000	2,904	17,000	16,250
000-120	STATE RETIREMENT	150,868	174,155	91,409	217,190	210,885
000-130	F I C A (County Contribution)	66,798	74,160	37,892	86,540	84,030
000-135	MEDICARE (County Contribution)	15,622	17,345	8,862	20,240	19,650
000-160	HEALTH INSURANCE (County Contribution)	217,557	216,755	110,157	252,000	243,600
TOTAL PERSONNEL SERVICES:		\$1,563,405	\$1,678,535	\$875,999	\$1,973,805	\$1,913,440
OPERATING EXPENSES:						
000-204	BOOKS AND PUBLICATIONS	\$484	\$1,200	\$907	\$1,200	\$1,150
000-211	DUES AND MEMBERSHIPS FEES	4,840	2,500	1,757	6,000	6,000
000-216	FUEL AND OIL	5,594	8,000	2,796	8,000	7,890
000-226	INSURANCE - EQUIPMENT	57	70	0	70	90
000-228	INSURANCE - VEHICLES	9,849	9,850	0	11,700	12,000
000-236	MEALS (SUBSISTENCE)	2,130	2,200	422	2,200	2,200
000-243	POSTAGE	9,774	15,000	385	15,000	15,000
000-245	PRINTING	24,715	5,000	2,767	5,000	5,000
000-269	SUPPLIES - OFFICE	11,596	12,000	8,846	17,000	14,500
000-275	TELEPHONE	3,443	4,500	1,989	4,500	4,500
000-277	TRAINING FOR EMPLOYEES	2,920	6,000	275	6,000	6,000
000-293	LODGING	5,957	5,000	891	5,000	5,000
000-294	REGISTRATION FEES	1,397	1,400	480	1,400	1,400
TOTAL OPERATING EXPENSES		\$82,756	\$72,720	\$21,515	\$83,070	\$80,730
CONTRACTUAL:						
000-304	PROFESSIONAL SERVICES	\$8,379	\$8,450	\$0	\$35,000	\$7,000
000-347	PHOTOCOPY EQUIPMENT MAINTENANCE	4,733	5,500	2,484	5,500	5,500
000-375	SERVICE CONTRACTS	10,701	15,000	1,645	14,500	14,500
TOTAL CONTRACTUAL		\$23,813	\$28,950	\$4,129	\$55,000	\$27,000
DEPARTMENT TOTAL		\$1,669,974	\$1,780,205	\$901,643	\$2,111,875	\$2,021,170

DEPARTMENTAL/FUND APPROPRIATION DETAIL

BOARD OF TAX ASSESSMENT AND APPEALS				5045	
MAJOR AND MINOR OBJECT CLASSIFICATION	LAST YEAR FY 2017-2018	BUDGET FY 2017 - 2018	SIX MONTH ACTUAL	DEPARTMENT REQUESTED	BUDGET FY 2019 - 2020
CONTRACTUAL:					
000-339 MANAGEMENT CONSULTING	\$0	\$4,000	\$0	\$4,000	\$3,960
TOTAL CONTRACTUAL	\$0	\$4,000	\$0	\$4,000	\$3,960
DEPARTMENT TOTAL	\$0	\$4,000	\$0	\$4,000	\$3,960

DEPARTMENTAL/FUND APPROPRIATION DETAIL

GEOGRAPHICAL INFORMATION SERVICES (GIS)

5047

MAJOR AND MINOR OBJECT CLASSIFICATION	LAST YEAR FY 2017-2018	BUDGET FY 2017 - 2018	SIX MONTH ACTUAL	DEPARTMENT REQUESTED	BUDGET FY 2019 - 2020
PERSONNEL SERVICES:					
000-101 SALARIES-FULL TIME	\$77,454	\$77,750	\$43,657	\$87,985	\$127,795
000-120 STATE RETIREMENT	10,532	11,320	6,356	13,690	19,880
000-130 F I C A (County Contribution)	4,546	4,820	2,562	5,455	7,920
000-135 MEDICARE (County Contribution)	1,063	1,130	599	1,275	1,855
000-160 HEALTH INSURANCE (County Contribution)	16,784	17,205	8,272	16,800	25,200
000-199 PERSONNEL REQUEST(S)	0	0	0	40,220	0
TOTAL PERSONNEL SERVICES:	\$110,379	\$112,225	\$61,446	\$165,425	\$182,650
OPERATING EXPENSES:					
000-209 COMPUTER SOFTWARE	5,910	0	0	0	0
000-236 MEALS (SUBSISTENCE)	759	800	195	700	600
000-243 POSTAGE	440	440	0	200	150
000-269 SUPPLIES - OFFICE	2,292	2,750	2,490	3,000	2,700
000-277 TRAINING FOR EMPLOYEES	3,064	2,000	388	3,000	2,500
000-279 TRAVEL	508	1,200	300	1,000	900
000-293 LODGING	2,272	2,500	332	2,000	2,000
000-294 REGISTRATION FEES	541	600	305	400	400
TOTAL OPERATING EXPENSES	\$15,786	\$10,290	\$4,010	\$10,300	\$9,250
CONTRACTUAL:					
000-304 PROFESSIONAL SERVICES	\$84,065	\$85,750	\$82,982	\$94,750	\$94,750
TOTAL CONTRACTUAL	\$84,065	\$85,750	\$82,982	\$94,750	\$94,750
DEPARTMENT TOTAL	\$210,230	\$208,265	\$148,438	\$270,475	\$286,650

DEPARTMENTAL/FUND APPROPRIATION DETAIL

CLERK OF COURT

5052

MAJOR AND MINOR OBJECT CLASSIFICATION	LAST YEAR FY 2017-2018	BUDGET FY 2017 - 2018	SIX MONTH ACTUAL	DEPARTMENT REQUESTED	BUDGET FY 2019 - 2020
PERSONNEL SERVICES:					
000-101 SALARIES-FULL TIME	\$245,598	\$261,295	\$116,112	\$307,670	\$307,670
000-105 SALARIES-ELECTED OFFICIALS	84,687	85,015	43,190	87,045	87,045
000-120 STATE RETIREMENT	44,784	50,425	23,195	68,265	68,265
000-130 F I C A (County Contribution)	19,838	21,470	9,543	27,200	27,200
000-135 MEDICARE (County Contribution)	4,639	5,020	2,232	6,360	6,360
000-160 HEALTH INSURANCE (County Contribution)	63,052	60,520	29,093	58,800	58,800
TOTAL PERSONNEL SERVICES:	\$462,598	\$483,745	\$223,365	\$555,340	\$555,340
OPERATING EXPENSES:					
000-204 BOOKS AND PUBLICATIONS	\$0	\$500	\$0	\$0	\$0
000-211 DUES AND MEMBERSHIPS FEES	125	125	343	625	500
000-230 JUROR FEES	57,883	62,100	26,594	62,000	62,000
000-236 MEALS	706	1,000	367	1,000	1,000
000-243 POSTAGE	9,667	10,000	5,011	11,000	11,000
000-245 PRINTING	1,273	2,500	0	2,000	2,000
000-251 REPAIRS TO EQUIPMENT	314	1,000	0	1,000	600
000-269 SUPPLIES - OFFICE	7,161	14,000	5,014	20,600	20,050
000-275 TELEPHONE	126	1,000	61	1,000	550
000-279 TRAVEL	0	200	0	0	0
000-294 REGISTRATION FEES	0	200	0	0	0
TOTAL OPERATING EXPENSES	\$77,255	\$92,625	\$37,390	\$99,225	\$97,700
CONTRACTUAL:					
000-304 PROFESSIONAL SERVICES	\$30,000	\$30,000	\$30,525	\$32,000	\$32,000
000-347 PHOTOCOPY EQUIPMENT MAINTENANCE	7,314	7,500	4,644	7,500	7,500
TOTAL CONTRACTUAL	\$37,314	\$37,500	\$35,169	\$39,500	\$39,500
DEPARTMENT TOTAL	\$577,167	\$613,870	\$295,924	\$694,065	\$692,540

DEPARTMENTAL/FUND APPROPRIATION DETAIL

PROBATE COURT

5053

MAJOR AND MINOR OBJECT CLASSIFICATION	LAST YEAR FY 2017-2018	BUDGET FY 2017 - 2018	SIX MONTH ACTUAL	DEPARTMENT REQUESTED	BUDGET FY 2019 - 2020
PERSONNEL SERVICES:					
000-101 SALARIES-FULL TIME	\$218,619	\$222,845	\$120,727	\$243,745	\$243,745
000-102 SALARIES - PART TIME	37,675	44,000	14,452	44,000	44,000
000-105 SALARIES-ELECTED OFFICIALS	117,683	118,135	58,841	118,590	118,590
000-120 STATE RETIREMENT	49,471	56,055	28,030	56,380	56,380
000-130 F I C A (County Contribution)	22,537	23,870	11,678	22,465	22,465
000-135 MEDICARE (County Contribution)	5,271	5,580	2,731	5,255	5,255
000-160 HEALTH INSURANCE (County Contribution)	68,064	69,330	34,144	75,600	75,600
000-199 PERSONNEL REQUEST(S)	0	0	0	47,155	0
TOTAL PERSONNEL SERVICES:	\$519,320	\$539,815	\$270,603	\$613,190	\$566,035
OPERATING EXPENSES:					
000-211 DUES AND MEMBERSHIPS FEES	\$200	\$200	\$200	\$200	\$200
000-236 MEALS (SUBSISTENCE)	0	250	33	250	250
000-243 POSTAGE	2,705	2,800	1,239	2,800	2,800
000-269 SUPPLIES - OFFICE	5,901	9,000	7,367	11,500	11,500
000-275 TELEPHONE	53	300	36	300	250
000-279 TRAVEL	141	400	203	400	350
000-293 LODGING	0	1,600	278	1,600	1,485
000-294 REGISTRATION FEES	1,000	1,500	1,240	1,500	1,500
TOTAL OPERATING EXPENSES	\$10,000	\$16,050	\$10,596	\$18,550	\$18,335
CONTRACTUAL:					
000-347 PHOTOCOPY EQUIPMENT MAINTENANCE	\$2,386	\$2,500	\$901	\$2,500	\$2,500
000-375 SERVICE CONTRACTS	289	335	144	335	335
TOTAL CONTRACTUAL	\$2,675	\$2,835	\$1,045	\$2,835	\$2,835
DEPARTMENT TOTAL	\$531,995	\$558,700	\$282,244	\$634,575	\$587,205

DEPARTMENTAL/FUND APPROPRIATION DETAIL

MASTER-IN-EQUITY					5054
MAJOR AND MINOR OBJECT CLASSIFICATION	LAST YEAR FY 2017-2018	BUDGET FY 2017 - 2018	SIX MONTH ACTUAL	DEPARTMENT REQUESTED	BUDGET FY 2019 - 2020
PERSONNEL SERVICES:					
000-101 SALARIES-FULL TIME	\$226,831	\$227,705	\$114,374	\$230,505	\$250,005
000-120 STATE RETIREMENT	30,846	33,155	16,653	35,865	38,900
000-130 F I C A (County Contribution)	13,522	14,120	6,814	14,290	15,500
000-135 MEDICARE (County Contribution)	3,162	3,300	1,594	3,340	3,625
000-160 HEALTH INSURANCE (County Contribution)	27,903	29,820	13,754	25,200	25,200
TOTAL PERSONNEL SERVICES:	\$302,264	\$308,100	\$153,189	\$309,200	\$333,230
OPERATING EXPENSES:					
000-204 BOOKS AND PUBLICATIONS	\$166	\$500	\$85	\$500	\$500
000-211 DUES AND SUBSCRIPTIONS	340	400	305	400	400
000-236 MEALS (SUBSISTENCE)	276	600	127	600	535
000-243 POSTAGE	131	200	61	200	200
000-269 SUPPLIES - OFFICE	1,198	1,400	247	1,400	1,400
000-275 TELEPHONE	927	1,300	519	1,300	1,300
000-277 TRAINING FOR EMPLOYEES	0	500	0	500	450
000-279 TRAVEL	1,960	2,900	861	2,900	2,900
000-293 LODGING	1,399	1,800	588	1,800	1,800
000-294 REGISTRATION FEES	355	650	150	650	650
TOTAL OPERATING EXPENSES	\$6,752	\$10,250	\$2,943	\$10,250	\$10,135
CONTRACTUAL:					
000-347 PHOTOCOPY EQUIPMENT MAINTENANCE	\$210	\$1,000	\$96	\$1,000	\$1,000
TOTAL CONTRACTUAL	\$210	\$1,000	\$96	\$1,000	\$1,000
DEPARTMENT TOTAL	\$309,226	\$319,350	\$156,228	\$320,450	\$344,365

DEPARTMENTAL/FUND APPROPRIATION DETAIL

MAGISTRATES					5057	
MAJOR AND MINOR OBJECT CLASSIFICATION		LAST YEAR FY 2017-2018	BUDGET FY 2017 - 2018	SIX MONTH ACTUAL	DEPARTMENT REQUESTED	BUDGET FY 2019 - 2020
PERSONNEL SERVICES:						
000-101	SALARIES-FULL TIME	\$1,508,881	\$1,517,530	\$768,461	\$1,552,115	\$1,552,115
000-108	SALARY REIMBURSEMENT	(28,477)	0	(16,428)	0	0
000-120	STATE RETIREMENT	65,552	70,450	37,114	92,635	92,635
000-121	POLICE RETIREMENT	167,195	178,205	88,581	189,400	189,400
000-130	F I C A (County Contribution)	90,881	94,085	46,291	96,230	96,230
000-135	MEDICARE (County Contribution)	21,254	22,005	10,827	22,505	22,505
000-160	HEALTH INSURANCE (County Contribution)	223,742	224,190	112,755	235,200	235,200
TOTAL PERSONNEL SERVICES:		\$2,049,028	\$2,106,465	\$1,047,601	\$2,188,085	\$2,188,085
OPERATING EXPENSES:						
000-203	BANK FEES AND CHARGES	\$1,240	\$500	\$82	\$250	\$250
000-204	BOOKS AND PUBLICATIONS	3,132	3,020	2,246	3,020	3,020
000-211	DUES AND MEMBERSHIPS FEES	1,440	1,500	600	2,070	2,070
000-230	JUROR FEES	21,357	25,075	10,657	27,500	26,000
000-236	MEALS (SUBSISTENCE)	1,898	2,000	992	2,000	2,000
000-243	POSTAGE	12,728	15,070	7,979	17,500	17,000
000-245	PRINTING	1,316	1,000	342	1,000	1,000
000-269	SUPPLIES - OFFICE	12,653	18,075	2,749	18,075	18,075
000-275	TELEPHONE	5,948	12,000	4,302	12,000	11,245
000-279	TRAVEL	6,278	7,000	3,616	7,000	7,000
000-293	LODGING	6,400	7,400	5,862	7,400	7,400
000-294	REGISTRATION FEES	4,510	5,500	2,840	5,500	5,330
TOTAL OPERATING EXPENSES		\$78,900	\$98,140	\$42,267	\$103,315	\$100,390
CONTRACTUAL:						
000-304	PROFESSIONAL SERVICES	\$32,183	\$33,000	\$31,710	\$34,500	\$34,500
000-347	PHOTOCOPY EQUIPMENT MAINTENANCE	6,405	5,900	2,560	6,000	6,000
000-375	SERVICE CONTRACT	0	0	(94)	0	0
TOTAL CONTRACTUAL		\$38,588	\$38,900	\$34,176	\$40,500	\$40,500
DEPARTMENT TOTAL		\$2,166,516	\$2,243,505	\$1,124,044	\$2,331,900	\$2,328,975

DEPARTMENTAL/FUND APPROPRIATION DETAIL

REGISTER OF DEEDS					5059
MAJOR AND MINOR OBJECT CLASSIFICATION	LAST YEAR FY 2017-2018	BUDGET FY 2017 - 2018	SIX MONTH ACTUAL	DEPARTMENT REQUESTED	BUDGET FY 2019 - 2020
PERSONNEL SERVICES:					
000-101 SALARIES-FULL TIME	\$289,126	\$292,815	\$156,231	\$342,990	\$342,990
000-120 STATE RETIREMENT	39,345	42,635	22,758	53,370	53,370
000-130 F I C A (County Contribution)	17,379	18,155	9,438	21,265	21,265
000-135 MEDICARE (County Contribution)	4,064	4,245	2,207	4,975	4,975
000-160 HEALTH INSURANCE (County Contribution)	72,790	76,925	33,828	84,000	84,000
TOTAL PERSONNEL SERVICES:	\$422,704	\$434,775	\$224,462	\$506,600	\$506,600
OPERATING EXPENSES:					
000-211 DUES AND MEMBERSHIPS FEES	\$125	\$125	\$125	\$125	\$125
000-236 MEALS (SUBSISTENCE)	0	500	0	500	450
000-243 POSTAGE	1,316	1,700	653	1,700	1,600
000-269 SUPPLIES - OFFICE	11,862	16,730	2,784	16,000	15,810
000-275 TELEPHONE	58	200	0	200	150
000-279 TRAVEL	0	400	0	400	400
000-293 LODGING	0	1,200	0	1,200	1,200
000-294 REGISTRATION FEES	600	600	0	600	600
TOTAL OPERATING EXPENSES	\$13,961	\$21,455	\$3,562	\$20,725	\$20,335
CONTRACTUAL:					
000-304 PROFESSIONAL SERVICES	\$10,366	\$19,500	\$8,195	\$24,700	\$24,500
000-347 PHOTOCOPY EQUIPMENT MAINTENANCE	12,988	13,500	7,847	13,500	13,500
TOTAL CONTRACTUAL	\$23,354	\$33,000	\$16,042	\$38,200	\$38,000
DEPARTMENT TOTAL	\$460,019	\$489,230	\$244,066	\$565,525	\$564,935

DEPARTMENTAL/FUND APPROPRIATION DETAIL

PLANNING AND COMMUNITY DEVELOPMENT

5062

MAJOR AND MINOR OBJECT CLASSIFICATION	LAST YEAR FY 2017-2018	BUDGET FY 2017 - 2018	SIX MONTH ACTUAL	DEPARTMENT REQUESTED	BUDGET FY 2019 - 2020
PERSONNEL SERVICES:					
000-101 SALARIES-FULL TIME	\$225,631	\$223,000	\$117,452	\$236,710	\$236,710
000-102 SALARIES - PART TIME	1,520	3,000	2,736	3,000	3,000
000-120 STATE RETIREMENT	30,682	32,905	17,101	32,300	37,300
000-130 F I C A (County Contribution)	13,724	14,015	7,228	14,860	14,860
000-135 MEDICARE (County Contribution)	3,210	3,275	1,690	3,475	3,475
000-160 HEALTH INSURANCE (County Contribution)	34,188	33,080	19,912	33,600	33,600
TOTAL PERSONNEL SERVICES:	\$308,955	\$309,275	\$166,119	\$323,945	\$328,945
OPERATING EXPENSES:					
000-201 ADVERTISING	\$1,217	\$2,500	\$790	\$2,000	\$1,800
000-204 BOOKS AND PUBLICATIONS	98	150	0	100	100
000-209 COMPUTER SOFTWARE	500	0	0	0	0
000-211 DUES AND MEMBERSHIPS FEES	2,320	2,600	1,390	2,600	2,600
000-216 FUEL AND OIL	447	500	186	500	500
000-228 INSURANCE - VEHICLES	635	660	0	800	800
000-236 MEALS (SUBSISTENCE)	571	1,200	697	1,800	1,500
000-243 POSTAGE	629	1,000	553	1,000	1,000
000-245 PRINTING	0	750	107	500	500
000-269 SUPPLIES - OFFICE	3,066	2,000	1,309	4,000	3,000
000-275 TELEPHONE	2,216	3,000	981	2,500	2,500
000-277 TRAINING FOR EMPLOYEES	1,964	2,000	560	2,200	2,200
000-279 TRAVEL	643	1,000	0	1,100	1,000
000-293 LODGING	1,124	2,250	730	3,000	2,250
000-294 REGISTRATION FEES	2,820	2,500	2,015	2,500	2,500
TOTAL OPERATING EXPENSES	\$18,250	\$22,110	\$9,318	\$24,600	\$22,250
CONTRACTUAL					
000-304 PROFESSIONAL SERVICES	\$11,389	\$46,500	\$3,750	\$33,540	\$33,540
001-304 PROFESSIONAL SERVICES (TCTC - ORANGE ROUTE)	42,780	115,000	0	115,000	115,000
002-304 PROFESSIONAL SERVICES (HP - GOLD ROUTE)	104,310	115,000	0	115,000	115,000
003-304 PROFESSIONAL SERVICES (HP - PURPLE ROUTE)	0	53,750	0	53,750	108,750
000-327 ADA COMPLIANCE	0	0	0	100,000	98,435
000-347 PHOTOCOPY EQUIPMENT MAINTENANCE	5,603	1,000	0	500	500
000-375 SERVICE CONTRACTS	206	750	0	0	0
TOTAL CONTRACTUAL	\$164,288	\$332,000	\$3,750	\$417,790	\$471,225
DEPARTMENT TOTAL	\$491,493	\$663,385	\$179,187	\$766,335	\$822,420

DEPARTMENTAL/FUND APPROPRIATION DETAIL

MUSEUM

5064

MAJOR AND MINOR OBJECT CLASSIFICATION	LAST YEAR FY 2017-2018	BUDGET FY 2017 - 2018	SIX MONTH ACTUAL	DEPARTMENT REQUESTED	BUDGET FY 2019 - 2020
PERSONNEL SERVICES:					
000-101 SALARIES-FULL TIME	\$131,989	\$132,500	\$77,736	\$156,665	\$156,665
000-102 SALARIES-PART TIME	27,265	30,000	18,917	30,000	30,000
000-103 SALARIES-OVERTIME	17	0	0	0	0
000-120 STATE RETIREMENT	17,951	23,660	13,642	29,045	29,045
000-130 F I C A (County Contribution)	8,862	10,075	5,948	11,575	11,575
000-135 MEDICARE (County Contribution)	2,073	2,355	1,391	2,710	2,710
000-160 HEALTH INSURANCE (County Contribution)	20,826	21,340	12,765	33,600	33,600
000-190 REQUESTED POSITION(S)	0	0	0	48,345	0
TOTAL PERSONNEL SERVICES:	\$208,983	\$219,930	\$130,399	\$311,940	\$263,595
OPERATING EXPENSES:					
000-201 ADVERTISING	\$250	\$500	\$0	\$1,000	\$500
000-204 BOOKS AND PUBLICATIONS	207	250	36	250	250
000-209 COMPUTER SOFTWARE	1,632	0	0	0	0
000-211 DUES AND MEMBERSHIPS FEES	547	500	0	845	845
000-215 FOOD	517	500	0	1,000	905
000-226 INSURANCE - EQUIPMENT	1,080	1,265	0	1,265	1,500
000-236 MEALS	135	400	0	400	300
000-243 POSTAGE	283	800	145	800	700
000-245 PRINTING	1,227	1,200	0	1,500	1,500
000-269 SUPPLIES - OFFICE	1,699	1,800	586	1,800	1,800
000-273 SUPPLIES - SPECIAL DEPARTMENT	9,864	3,000	(65)	15,000	7,500
000-275 TELEPHONE	2,250	2,600	1,586	4,500	3,500
000-277 TRAINING FOR EMPLOYEES	452	1,200	0	1,200	1,200
000-279 TRAVEL	235	250	0	500	500
000-294 REGISTRATION FEES	0	500	0	500	500
TOTAL OPERATING EXPENSES	\$20,378	\$14,765	\$2,288	\$30,560	\$21,500
CONTRACTUAL:					
000-312 EXTERMINATORS	\$0	\$0	\$0	\$0	\$650
000-347 PHOTOCOPY EQUIPMENT MAINTENANCE	5,373	6,000	2,894	6,000	6,000
000-375 SERVICE CONTRACTS	1,479	2,100	650	1,500	850
TOTAL CONTRACTUAL	\$6,852	\$8,100	\$3,544	\$7,500	\$7,500
DEPARTMENT TOTAL	\$236,213	\$242,795	\$136,231	\$350,000	\$292,595

DEPARTMENTAL/FUND APPROPRIATION DETAIL

PARKS AND RECREATION					5065
MAJOR AND MINOR OBJECT CLASSIFICATION	LAST YEAR FY 2017-2018	BUDGET FY 2017 - 2018	SIX MONTH ACTUAL	DEPARTMENT REQUESTED	BUDGET FY 2019 - 2020
PERSONNEL SERVICES:					
000-101 SALARIES-FULL TIME	\$140,277	\$226,265	\$121,691	\$245,255	\$245,255
000-102 SALARIES - PART TIME	2,040	10,400	0	0	0
000-103 SALARIES - OVER TIME	35,518	18,000	6,615	35,000	33,000
000-108 SALARY REIMBURSEMENT	(275)	0	0	0	0
000-120 STATE RETIREMENT	23,073	37,080	18,681	42,595	43,295
000-130 F I C A (County Contribution)	10,135	15,790	7,703	16,975	17,255
000-135 MEDICARE (County Contribution)	2,370	3,695	1,801	3,970	4,035
000-160 HEALTH INSURANCE (County Contribution)	23,685	30,530	14,777	33,600	33,600
TOTAL PERSONNEL SERVICES:	\$236,823	\$341,760	\$171,268	\$377,395	\$376,440
OPERATING EXPENSES:					
000-201 ADVERTISING	\$7,546	\$7,000	\$4,062	\$12,500	\$9,000
000-211 DUES AND SUBSCRIPTIONS	1,364	880	507	880	880
000-216 FUEL AND OIL	2,887	5,000	1,957	7,050	5,000
000-228 INSURANCE - VEHICLES	666	1,335	0	1,600	1,600
000-236 MEALS	2,029	1,950	2,005	3,725	2,250
000-243 POSTAGE	173	250	119	500	500
000-245 PRINTING	2,257	2,500	2,251	3,500	3,000
000-247 RENT - EQUIPMENT	7,431	7,500	6,254	16,100	7,500
000-251 REPAIRS TO EQUIPMENT	269	800	0	800	500
000-253 PARK MAINTENANCE	8,064	10,000	6,059	122,700	9,445
000-260 SMALL HAND TOOLS	80	1,500	0	1,500	1,500
000-269 SUPPLIES - OFFICE	1,793	2,200	947	3,000	2,200
000-275 TELEPHONE	4,747	4,250	951	4,800	4,800
000-277 TRAINING FOR EMPLOYEES	65	600	200	600	600
000-279 TRAVEL	2,838	3,100	796	5,200	3,100
000-280 UNIFORMS AND CLOTHING	3,166	1,000	530	3,500	1,000
000-284 SAFETY	0	300	38	800	800
000-293 LODGING	618	1,000	647	3,200	1,000
000-294 REGISTRATION FEES	250	700	305	1,200	700
000-296 MT VIEW MAINTENANCE	0	0	0	7,000	0
TOTAL OPERATING EXPENSES	\$46,243	\$51,865	\$27,628	\$200,155	\$55,375
CONTRACTUAL:					
000-304 PROFESSIONAL SERVICES	\$71,978	\$75,000	\$16,596	\$215,000	\$75,000
000-347 PHOTOCOPY EQUIPMENT MAINTENANCE	2,763	3,000	1,704	3,500	3,500
TOTAL CONTRACTUAL	\$74,741	\$78,000	\$18,300	\$218,500	\$78,500
DEPARTMENT TOTAL	\$357,807	\$471,625	\$217,196	\$796,050	\$510,315

DEPARTMENTAL/FUND APPROPRIATION DETAIL

SPECIAL POPULATIONS				5066-001	
MAJOR AND MINOR OBJECT CLASSIFICATION	LAST YEAR FY 2017-2018	BUDGET FY 2017 - 2018	SIX MONTH ACTUAL	DEPARTMENT REQUESTED	BUDGET FY 2019 - 2020
PERSONNEL SERVICES:					
001-101 SALARIES-FULL TIME	\$64,843	\$65,095	\$35,460	\$71,465	\$71,465
001-102 SALARIES-PART TIME	9,197	10,000	3,609	22,010	20,000
001-103 SALARIES-OVERTIME	338	2,500	0	5,000	5,000
001-120 STATE RETIREMENT	8,864	11,300	5,163	13,375	15,010
001-130 F I C A (County Contribution)	4,563	4,810	2,395	5,330	5,980
001-135 MEDICARE (County Contribution)	1,067	1,125	560	1,245	1,400
001-160 HEALTH INSURANCE (County Contribution)	12,231	12,525	6,023	8,400	8,400
TOTAL PERSONNEL SERVICES:	\$101,103	\$107,355	\$53,210	\$126,825	\$127,255
OPERATING EXPENSES:					
001-216 FUEL AND OIL	\$1,304	\$1,500	\$677	\$2,725	\$2,600
001-228 INSURANCE - VEHICLES	1,324	1,380	0	1,470	1,650
001-236 MEALS	403	500	405	800	800
001-243 POSTAGE	246	400	235	400	400
001-257 RECREATION EQUIPMENT	878	1,300	899	1,300	1,300
001-269 SUPPLIES - OFFICE	209	500	416	500	500
001-275 TELEPHONE	153	1,100	563	1,220	1,220
001-280 UNIFORMS AND CLOTHING	4,446	6,800	1,263	8,710	6,800
001-282 SUPPLIES - ART	0	0	0	1,200	1,140
001-293 LODGING	0	0	0	1,500	1,500
001-294 REGISTRATION FEES	0	0	0	640	640
TOTAL OPERATING EXPENSES	\$8,963	\$13,480	\$4,458	\$20,465	\$18,550
DEPARTMENT TOTAL	\$110,066	\$120,835	\$57,668	\$147,290	\$145,805

DEPARTMENTAL/FUND APPROPRIATION DETAIL

SENIOR CITIZENS

5066-002

MAJOR AND MINOR OBJECT CLASSIFICATION	LAST YEAR FY 2017-2018	BUDGET FY 2017 - 2018	SIX MONTH ACTUAL	DEPARTMENT REQUESTED	BUDGET FY 2019 - 2020
PERSONNEL SERVICES:					
002-102 SALARIES-PART TIME	\$35,851	\$36,000	\$17,690	\$37,440	\$37,440
002-103 SALARIES - OVERTIME	0	1,000	60	1,000	500
002-120 STATE RETIREMENT	4,454	5,385	2,585	5,905	5,905
002-130 F I C A (County Contribution)	1,969	2,295	975	2,350	2,350
002-135 MEDICARE (County Contribution)	460	540	228	550	550
002-160 HEALTH INSURANCE (County Contribution)	12,986	13,325	6,404	8,400	8,400
002-199 PERSONNEL REQUEST(S)	0	0	0	58,500	0
TOTAL PERSONNEL SERVICES:	\$55,720	\$58,545	\$27,942	\$114,145	\$55,145
OPERATING EXPENSES:					
002-201 ADVERTISING	\$3,374	\$3,000	\$2,208	\$3,000	\$3,000
002-215 FOOD	2,116	3,000	1,247	3,000	2,750
002-216 FUEL AND OIL	592	500	277	500	500
002-217 AWARDS AND RECOGNITION	897	1,000	524	1,000	1,000
002-228 INSURANCE - VEHICLES	619	640	0	640	740
002-236 MEALS	434	500	159	500	500
002-243 POSTAGE	0	100	0	100	100
002-245 PRINTING	94	100	0	100	100
002-257 RECREATIONAL EQUIPMENT	1,138	650	137	1,200	1,200
002-258 SENIOR CITIZENS CENTERS	18,757	21,800	19,898	21,800	21,650
002-269 SUPPLIES - OFFICE	446	500	392	500	500
002-271 SUPPLIES - PHOTO	670	500	208	500	500
002-275 TELEPHONE	835	1,200	639	1,200	1,200
002-277 TRAINING FOR EMPLOYEES	104	350	0	350	350
002-279 TRAVEL	(50)	300	0	300	265
002-280 UNIFORMS AND CLOTHING	660	1,000	49	1,000	1,000
002-293 LODGING	847	500	0	500	500
002-294 REGISTRATION FEES	565	500	0	500	500
TOTAL OPERATING EXPENSES	\$32,098	\$36,140	\$25,738	\$36,690	\$36,355
CONTRACTUAL:					
002-304 PROFESSIONAL SERVICES	\$599	\$3,400	\$0	\$3,400	\$3,400
002-347 PHOTOCOPY EQUIPMENT MAINTENANCE	2,957	3,400	1,299	3,400	3,400
TOTAL CONTRACTUAL	\$3,556	\$6,800	\$1,299	\$6,800	\$6,800
DEPARTMENT TOTAL	\$91,374	\$101,485	\$54,979	\$157,635	\$98,300

DEPARTMENTAL/FUND APPROPRIATION DETAIL

DEVELOPMENT STANDARDS					5069
MAJOR AND MINOR OBJECT CLASSIFICATION	LAST YEAR FY 2017-2018	BUDGET FY 2017 - 2018	SIX MONTH ACTUAL	DEPARTMENT REQUESTED	BUDGET FY 2019 - 2020
PERSONNEL SERVICES:					
000-101 SALARIES-FULL TIME	\$227,248	\$250,955	\$127,378	\$255,000	\$261,750
000-102 SALARIES-PART TIME	18,200	30,000	20,326	38,000	38,000
000-103 SALARIES-OVERTIME	0	0	146	0	0
000-120 STATE RETIREMENT	30,925	40,910	18,546	32,000	46,640
000-130 F I C A (County Contribution)	15,032	17,420	9,054	16,000	18,585
000-135 MEDICARE (County Contribution)	3,516	4,075	2,117	4,000	4,345
000-160 HEALTH INSURANCE (County Contribution)	0	33,870	16,282	32,000	42,000
TOTAL PERSONNEL SERVICES:	\$294,921	\$377,230	\$193,849	\$377,000	\$411,320
OPERATING EXPENSES:					
000-201 ADVERTISING	\$4,206	\$6,000	\$950	\$4,000	\$4,000
000-204 BOOKS AND PUBLICATIONS	154	370	108	370	320
000-209 COMPUTER SOFTWARE	602	0	0	0	0
000-211 DUES AND SUBSCRIPTIONS	1,368	1,450	136	1,620	1,620
000-216 FUEL AND OIL	660	1,000	446	1,000	1,000
000-228 INSURANCE - VEHICLES	793	655	0	1,750	1,600
000-236 MEALS	2,279	2,220	629	2,220	2,120
000-243 POSTAGE	1,299	1,300	422	1,300	1,300
000-245 PRINTING	977	1,000	0	1,000	1,000
000-269 SUPPLIES - OFFICE	2,088	11,700	2,418	4,000	3,950
000-275 TELEPHONE	1,844	2,500	1,146	3,600	2,500
000-277 TRAINING FOR EMPLOYEES	2,037	2,000	620	2,000	2,000
000-279 TRAVEL	1,307	1,400	18	1,400	1,400
000-284 SUPPLIES - SAFETY	458	600	34	600	450
000-293 LODGING	4,685	3,875	286	3,875	3,875
000-294 REGISTRATION FEES	2,032	2,620	200	2,620	2,620
TOTAL OPERATING EXPENSES	\$26,789	\$38,690	\$7,413	\$31,355	\$29,755
CONTRACTUAL:					
000-304 PROFESSIONAL SERVICES	\$0	\$0	\$0	\$4,200	\$4,200
000-346 MEDICAL	0	0	0	200	0
000-347 PHOTOCOPY EQUIPMENT MAINTENANCE	2,738	0	0	0	0
TOTAL CONTRACTUAL	\$2,738	\$0	\$0	\$4,400	\$4,200
DEPARTMENT TOTAL	\$324,448	\$415,920	\$201,262	\$412,755	\$445,275

DEPARTMENTAL/FUND APPROPRIATION DETAIL

REGISTRATION AND ELECTIONS					5081
MAJOR AND MINOR OBJECT CLASSIFICATION	LAST YEAR FY 2017-2018	BUDGET FY 2017 - 2018	SIX MONTH ACTUAL	DEPARTMENT REQUESTED	BUDGET FY 2019 - 2020
PERSONNEL SERVICES:					
000-101 SALARIES-FULL TIME	\$242,942	\$245,630	\$136,992	\$277,950	\$277,950
000-102 SALARIES-PART TIME	26,245	35,000	14,858	37,000	36,700
000-103 SALARIES-OVERTIME	1,113	8,500	2,818	8,500	8,500
000-106 SALARIES-BOARD MEMBERS	10,500	12,600	6,300	12,600	12,600
000-120 STATE RETIREMENT	34,561	43,930	21,187	52,290	52,245
000-130 F I C A (County Contribution)	16,765	18,710	9,575	20,835	20,820
000-135 MEDICARE (County Contribution)	3,921	4,375	2,240	4,875	4,870
000-160 HEALTH INSURANCE (County Contribution)	59,906	62,815	31,343	50,400	50,400
TOTAL PERSONNEL SERVICES:	\$395,953	\$431,560	\$225,313	\$464,450	\$464,085
OPERATING EXPENSES:					
000-201 ADVERTISING	\$1,036	\$4,500	\$652	\$5,000	\$5,000
000-209 COMPUTER SOFTWARE	9,250	0	0	5,000	5,000
000-211 DUES AND MEMBERSHIPS FEES	760	900	850	900	900
000-216 FUEL AND OIL	479	700	371	700	700
000-228 INSURANCE - VEHICLE	594	610	0	650	730
000-236 MEALS (SUBSISTENCE)	2,520	2,000	826	3,500	2,750
000-243 POSTAGE	12,321	20,000	9,182	20,000	19,500
000-245 PRINTING	7,534	15,000	6,345	15,000	14,750
000-247 RENT - EQUIPMENT	3,365	2,400	1,193	4,775	4,775
000-251 REPAIRS TO EQUIPMENT	0	500	0	500	500
000-269 SUPPLIES - OFFICE	21,696	26,000	6,781	26,000	25,865
000-275 TELEPHONE	4,287	4,600	2,399	4,600	4,600
000-277 TRAINING FOR EMPLOYEES	834	845	125	845	845
000-279 TRAVEL	1,759	3,200	524	3,200	3,200
000-293 LODGING	2,891	5,450	990	5,450	5,450
000-294 REGISTRATION FEES	1,474	1,750	740	1,750	1,750
TOTAL OPERATING EXPENSES	\$70,800	\$88,455	\$30,978	\$97,870	\$96,315
CONTRACTUAL:					
000-305 COMPUTER EQUIPMENT MAINTENANCE	\$47,245	\$46,940	\$42,515	\$46,940	\$46,940
000-306 COMMUNICATIONS EQUIPMENT MAINTENANCE	0	400	0	400	400
000-347 PHOTOCOPY EQUIPMENT MAINTENANCE	3,988	4,600	1,954	5,290	5,290
TOTAL CONTRACTUAL	\$51,233	\$51,940	\$44,469	\$52,630	\$52,630
DEPARTMENT TOTAL	\$517,986	\$571,955	\$300,760	\$614,950	\$613,030

DEPARTMENTAL/FUND APPROPRIATION DETAIL

REGISTRATION - POLL WORKERS

5082

MAJOR AND MINOR OBJECT CLASSIFICATION	LAST YEAR FY 2017-2018	BUDGET FY 2017 - 2018	SIX MONTH ACTUAL	DEPARTMENT REQUESTED	BUDGET FY 2019 - 2020
PERSONNEL SERVICES:					
000-102 SALARIES-PART TIME	\$115,122	\$210,000	\$86,189	\$210,000	\$210,000
000-120 STATE RETIREMENT	3,211	3,500	2,498	3,000	3,000
000-121 POLICE RETIREMENT	79	250	57	500	500
000-130 SOCIAL SECURITY	10	3,500	0	3,000	3,000
000-135 MEDICARE	3	1,500	0	2,000	2,000
TOTAL PERSONNEL SERVICES:	\$118,425	\$218,750	\$88,744	\$218,500	\$218,500
OPERATING EXPENSES:					
000-236 MEALS (SUBSISTENCE)	\$396	\$800	\$0	\$800	\$745
000-277 TRAINING FOR EMPLOYEES	100	725	0	500	500
000-279 TRAVEL	3,158	4,000	1,840	4,000	4,000
TOTAL OPERATING EXPENSES	\$3,654	\$5,525	\$1,840	\$5,300	\$5,245
DEPARTMENT TOTAL	\$122,079	\$224,275	\$90,584	\$223,800	\$223,745

DEPARTMENTAL/FUND APPROPRIATION DETAIL

PURCHASING

5091

MAJOR AND MINOR OBJECT CLASSIFICATION	LAST YEAR FY 2017-2018	BUDGET FY 2017 - 2018	SIX MONTH ACTUAL	DEPARTMENT REQUESTED	BUDGET FY 2019 - 2020
PERSONNEL SERVICES:					
000-101 SALARIES-FULL TIME	\$203,118	\$211,175	\$108,702	\$257,495	\$257,495
000-102 SALARIES - PART TIME	22,973	40,000	3,795	0	0
000-103 SALARIES - OVER TIME	0	0	5	0	0
000-120 STATE RETIREMENT	30,751	36,570	16,380	40,065	40,065
000-130 F I C A (County Contribution)	13,685	15,575	6,846	15,965	15,965
000-135 MEDICARE (County Contribution)	3,200	3,640	1,601	3,735	3,735
000-160 HEALTH INSURANCE (County Contribution)	34,492	40,675	16,048	33,600	33,600
000-199 REQUESTED POSITION	0	1,260	0	0	0
TOTAL PERSONNEL SERVICES:	\$308,219	\$348,895	\$153,377	\$350,860	\$350,860
OPERATING EXPENSES:					
000-201 ADVERTISING	\$32,443	\$45,000	\$10,515	\$45,000	\$44,195
000-211 DUES AND MEMBERSHIPS FEES	95	300	80	250	250
000-216 FUEL AND OIL	2,178	2,500	863	2,300	2,300
000-228 INSURANCE - VEHICLES	2,235	2,085	0	2,700	2,700
000-236 MEALS (SUBSISTENCE)	503	700	233	700	700
000-243 POSTAGE	1,435	2,500	1,319	2,500	2,500
000-245 PRINTING	43	300	0	250	250
000-269 SUPPLIES - OFFICE	2,298	5,500	2,960	5,700	5,700
000-275 TELEPHONE	(270)	2,200	625	2,200	2,200
001-275 TELEPHONE - HOUSE ACCOUNT	103,320	110,000	50,032	110,000	108,900
000-277 TRAINING FOR EMPLOYEES	0	300	0	300	300
000-279 TRAVEL	594	700	300	700	700
000-280 UNIFORMS AND CLOTHING	723	500	0	500	500
000-293 LODGING	819	800	(209)	800	800
000-294 REGISTRATION FEES	480	500	195	400	400
TOTAL OPERATING EXPENSES	\$146,896	\$173,885	\$66,913	\$174,300	\$172,395
CONTRACTUAL:					
000-347 PHOTOCOPY EQUIPMENT MAINTENANCE	\$3,161	\$3,300	\$1,189	\$3,000	\$3,000
000-355 POSTAGE METER MAINTENANCE	11,738	9,000	4,936	9,000	9,000
000-375 SERVICE CONTRACTS	815	4,000	723	4,000	4,000
TOTAL CONTRACTUAL	\$15,714	\$16,300	\$6,848	\$16,000	\$16,000
DEPARTMENT TOTAL	\$470,829	\$539,080	\$227,138	\$541,160	\$539,255

DEPARTMENTAL/FUND APPROPRIATION DETAIL

TECHNOLOGY SERVICES					5092
MAJOR AND MINOR OBJECT CLASSIFICATION	LAST YEAR FY 2017-2018	BUDGET FY 2017 - 2018	SIX MONTH ACTUAL	DEPARTMENT REQUESTED	BUDGET FY 2019 - 2020
PERSONNEL SERVICES:					
000-101 SALARIES-FULL TIME	\$636,250	\$958,800	\$444,849	\$958,800	\$1,071,285
000-102 SALARIES-PART TIME	14,938	31,750	16,308	40,000	35,000
000-103 SALARIES-OVERTIME	0	0	274	0	0
000-120 STATE RETIREMENT	86,708	135,190	60,271	162,250	162,250
000-121 POLICE RETIREMENT	0	10,695	5,434	12,500	12,500
000-130 F I C A (County Contribution)	39,178	61,415	27,853	68,900	68,900
000-135 MEDICARE (County Contribution)	9,162	14,365	6,514	16,115	16,115
000-160 HEALTH INSURANCE (County Contribution)	86,775	117,070	54,917	117,600	117,600
TOTAL PERSONNEL SERVICES:	\$873,011	\$1,329,285	\$616,420	\$1,376,165	\$1,483,650
OPERATING EXPENSES:					
000-204 BOOKS AND PUBLICATIONS	\$0	\$500	\$90	\$500	\$500
000-209 COMPUTER SOFTWARE	189,477	487,175	359,010	768,000	535,000
000-211 DUES AND MEMBERSHIPS FEES	25	500	200	600	600
000-216 FUEL AND OIL	411	600	508	1,500	1,200
000-228 INSURANCE - VEHICLES	1,309	1,360	0	1,360	1,700
000-231 INSURANCE - DATA PROCESSING	4,340	4,860	0	4,860	5,800
000-236 MEALS (SUBSISTENCE)	1,242	1,150	477	1,150	1,150
000-243 POSTAGE	0	75	0	75	75
000-269 SUPPLIES - OFFICE	1,019	1,750	395	1,750	1,250
000-275 TELEPHONE	18,971	21,500	10,769	21,500	21,500
000-277 TRAINING FOR EMPLOYEES	4,673	10,000	3,031	23,600	12,500
000-279 TRAVEL	751	2,200	931	2,200	1,700
000-287 SUPPLIES - DATA PROCESSING	11,272	12,000	6,908	16,000	13,000
000-293 LODGING	223	900	0	900	900
000-294 REGISTRATION FEES	500	675	0	675	675
TOTAL OPERATING EXPENSES	\$234,213	\$545,245	\$382,319	\$844,670	\$597,550
CONTRACTUAL:					
000-304 PROFESSIONAL SERVICES/PROGRAMS	\$89,000	\$290,500	\$23,933	\$290,500	\$289,525
000-305 COMPUTER EQUIPMENT MAINTENANCE	52,897	127,700	81,005	130,000	130,000
TOTAL CONTRACTUAL	\$141,897	\$418,200	\$104,938	\$420,500	\$419,525
DEPARTMENT TOTAL	\$1,249,121	\$2,292,730	\$1,103,677	\$2,641,335	\$2,500,725

DEPARTMENTAL/FUND APPROPRIATION DETAIL

TECHNICAL SERVICES

5093

MAJOR AND MINOR OBJECT CLASSIFICATION	LAST YEAR FY 2017-2018	BUDGET FY 2017 - 2018	SIX MONTH ACTUAL	DEPARTMENT REQUESTED	BUDGET FY 2019 - 2020
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PERSONNEL SERVICES:

000-101 SALARIES - FULL TIME	\$147,460	\$181,690	\$86,522	\$198,130	\$198,130
000-102 SALARIES - PART TIME	4,026	15,000	2,430	20,000	20,000
000-103 SALARIES - OVERTIME	2,816	5,000	7,206	5,000	5,000
000-120 STATE RETIREMENT	20,328	28,875	9,831	29,040	29,040
000-121 POLICE RETIREMENT	0	1,290	4,517	9,395	9,395
001-130 F I C A (County Contribution)	9,559	12,505	5,911	13,525	13,525
000-135 MEDICARE (County Contribution)	2,236	2,925	1,382	3,165	3,165
000-160 HEALTH INSURANCE (County Contribution)	14,351	18,790	9,100	33,600	33,600

TOTAL PERSONNEL SERVICES:	\$200,776	\$266,075	\$126,899	\$311,855	\$311,855
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OPERATING EXPENSES:

000-211 DUES AND SUBSCRIPTIONS	\$0	\$150	\$0	\$150	\$150
000-212 ELECTRICITY AND GAS	0	0	0	21,000	21,000
000-216 FUEL AND OIL	9,631	10,000	5,185	10,000	12,000
000-226 INSURANCE - EQUIPMENT	77,301	90,675	0	90,675	103,000
000-228 INSURANCE - VEHICLE	2,459	2,595	0	2,595	3,520
000-231 INSURANCE - DATA PROCESSING	662	740	0	740	1,000
000-236 MEALS (SUBSISTENCE)	167	250	369	500	500
000-243 POSTAGE	4	100	0	100	100
000-251 REPAIRS TO EQUIPMENT	1,507	2,300	130	19,035	18,035
000-254 RENTAL OF LAND	10,600	10,800	12,000	12,000	12,000
000-269 SUPPLIES - OFFICE	497	1,000	0	1,000	1,000
000-275 TELEPHONE	30,284	33,540	15,647	33,540	32,300
000-277 TRAINING FOR EMPLOYEES	1,785	3,000	0	5,000	2,900
000-279 TRAVEL	0	700	0	700	700
000-280 UNIFORMS AND CLOTHING	720	750	0	750	750
000-284 SUPPLIES - SAFETY	10,500	10,500	0	0	0
000-293 LODGING	436	1,200	679	1,200	1,200

TOTAL OPERATING EXPENSES	\$146,553	\$168,300	\$34,010	\$198,985	\$210,155
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CONTRACTUAL:

000-306 COMMUNICATION EQUIPMENT MAINTENANCE	\$27,850	\$35,000	\$4,075	\$35,000	\$33,935
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TOTAL CONTRACTUAL	\$27,850	\$35,000	\$4,075	\$35,000	\$33,935
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DEPARTMENT TOTAL	\$375,179	\$469,375	\$164,984	\$545,840	\$555,945
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DEPARTMENTAL/FUND APPROPRIATION DETAIL

ANIMAL SHELTER					5111
MAJOR AND MINOR OBJECT CLASSIFICATION	LAST YEAR FY 2017-2018	BUDGET FY 2017 - 2018	SIX MONTH ACTUAL	DEPARTMENT REQUESTED	BUDGET FY 2019 - 2020
PERSONNEL SERVICES:					
000-101 SALARIES-FULL TIME	\$606,403	\$630,575	\$313,268	\$688,120	\$688,120
000-102 SALARIES-PART TIME	160,201	200,000	82,677	200,000	200,000
000-103 SALARIES-OVER TIME	29,594	40,000	23,601	45,000	37,000
000-120 STATE RETIREMENT	88,532	126,755	50,109	144,415	143,950
000-130 F I C A (County Contribution)	48,146	53,975	25,968	57,545	57,360
000-135 MEDICARE (County Contribution)	11,260	12,625	6,073	13,460	13,420
000-160 HEALTH INSURANCE (County Contribution)	130,389	130,805	57,974	126,000	126,000
000-199 REQUESTED POSITIONS	0	0	0	80,440	0
TOTAL PERSONNEL SERVICES:	\$1,074,525	\$1,194,735	\$559,670	\$1,354,980	\$1,265,850
OPERATING EXPENSES:					
000-201 ADVERTISING	\$4,949	\$3,000	\$1,200	\$5,000	\$3,000
000-211 DUES AND SUBSCRIPTIONS	0	550	240	600	550
000-212 ELECTRICITY AND GAS	72,159	70,000	31,516	75,000	75,000
000-216 FUEL AND OIL	5,951	6,750	2,820	8,700	6,860
000-224 INSURANCE - MALPRACTICE	410	450	225	450	625
000-228 INSURANCE - VEHICLES	3,014	3,490	(38)	3,500	3,500
000-236 MEALS (SUBSISTENCE)	3,338	2,000	1,262	3,150	2,000
000-243 POSTAGE	1,876	2,000	749	2,000	1,800
000-245 PRINTING	515	700	508	1,600	750
000-250 REPAIRS TO BUILDINGS	15,526	20,000	5,067	35,000	19,110
000-251 REPAIRS TO EQUIPMENT	0	0	0	10,000	7,500
000-264 SUPPLIES - CHEMICALS	7,021	12,000	6,293	12,500	12,000
000-265 SUPPLIES - CLEANING	16,815	26,000	14,451	35,000	26,000
000-269 SUPPLIES - OFFICE	10,598	11,000	7,817	15,000	11,000
000-275 TELEPHONE	11,758	14,200	6,538	15,000	14,500
000-277 TRAINING FOR EMPLOYEES	1,779	1,900	606	9,000	1,900
000-279 TRAVEL	1,846	5,000	1,027	5,450	5,000
000-280 UNIFORMS AND CLOTHING	9,935	12,000	5,370	12,000	11,000
000-283 SUPPLIES - MEDICAL AND SCIENTIFIC	216,676	225,000	143,346	283,000	260,000
000-284 SUPPLIES - SAFETY	8,002	10,000	6,367	14,840	12,500
000-286 WATER AND SEWER	13,851	20,000	4,392	20,000	14,500
000-292 SUPPLIES - ANIMAL SHELTER	51,781	65,000	32,619	80,000	65,000
000-293 LODGING	2,981	3,750	308	4,200	3,750
000-294 REGISTRATION FEES	1,766	2,210	308	3,000	2,210
TOTAL OPERATING EXPENSES	\$462,547	\$517,000	\$272,991	\$653,990	\$560,055
CONTRACTUAL:					
000-304 PROFESSIONAL SERVICES	\$54,687	\$65,000	\$44,549	\$85,000	\$65,000
000-312 EXTERMINATORS	2,190	2,500	2,190	2,500	2,500
000-347 PHOTOCOPY EQUIPMENT MAINTENANCE	5,284	7,000	2,539	8,500	5,360
TOTAL CONTRACTUAL	\$62,161	\$74,500	\$49,278	\$96,000	\$72,860
DEPARTMENT TOTAL	\$1,599,233	\$1,786,235	\$881,939	\$2,104,970	\$1,898,765

DEPARTMENTAL/FUND APPROPRIATION DETAIL

CORONER		5131				
MAJOR AND MINOR OBJECT CLASSIFICATION		LAST YEAR FY 2017-2018	BUDGET FY 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUESTED	BUDGET FY 2019 - 2020
PERSONNEL SERVICES:						
000-101	SALARIES-FULL TIME	\$250,295	\$251,260	\$143,580	\$351,545	\$351,545
000-102	SALARIES-PART TIME	59,923	61,000	37,587	75,755	75,755
000-103	SALARIES- OVER TIME	5,002	7,000	4,467	10,250	10,250
000-105	SALARIES-ELECTED OFFICIALS	59,228	59,455	30,206	60,875	60,875
000-120	STATE RETIREMENT	27,911	30,000	15,124	46,900	46,900
000-121	POLICE RETIREMENT	27,543	29,770	19,302	49,755	49,755
000-130	F I C A (County Contribution)	22,297	23,480	12,468	30,905	30,905
000-135	MEDICARE (County Contribution)	5,387	5,490	3,104	7,230	7,230
000-160	HEALTH INSURANCE (County Contribution)	34,962	35,830	18,833	50,400	50,400
000-199	REQUESTED POSITION(S)	0	67,630	0	0	0
TOTAL PERSONNEL SERVICES:		\$492,548	\$570,915	\$284,671	\$683,615	\$683,615
OPERATING EXPENSES:						
000-204	BOOKS AND PUBLICATIONS	\$220	\$350	\$220	\$350	\$275
000-209	COMPUTER SOFTWARE	1,018	0	0	2,500	2,500
000-211	DUES AND MEMBERSHIPS FEES	270	700	275	700	575
000-216	FUEL AND OIL	7,923	8,500	5,245	9,000	8,725
000-224	INSURANCE - MALPRACTICE	0	0	0	5,000	5,000
000-228	INSURANCE - VEHICLES	2,290	2,115	0	3,350	3,350
000-236	MEALS (SUBSISTENCE)	735	600	0	800	800
000-243	POSTAGE	244	600	139	800	550
000-245	PRINTING	0	200	123	200	200
000-269	SUPPLIES - OFFICE	2,001	2,500	719	2,500	2,400
000-271	SUPPLIES - PHOTO	858	500	489	750	750
000-275	TELEPHONE	6,897	6,500	2,685	6,500	6,430
000-277	TRAINING FOR EMPLOYEES	1,293	3,000	0	5,000	5,000
000-279	TRAVEL	0	300	0	300	300
000-280	UNIFORMS AND CLOTHING	982	1,200	109	1,200	1,200
000-283	SUPPLIES - MEDICAL AND SCIENTIFIC	8,712	14,000	6,204	14,000	14,000
000-293	LODGING	853	1,200	0	1,200	1,200
000-294	REGISTRATION FEES	92	600	2	600	600
TOTAL OPERATING EXPENSES		\$34,388	\$42,865	\$16,210	\$54,750	\$53,855
CONTRACTUAL:						
000-302	AUTOPSIES AND POST MORTEM	\$12,773	\$12,500	\$7,548	\$12,500	\$12,500
000-304	PROFESSIONAL SERVICES	8,687	12,500	2,290	12,500	10,000
000-307	COMMUNICATIONS	169	500	0	500	500
000-317	LABORATORY TESTING	3,529	12,500	1,857	12,500	10,000
000-347	PHOTOCOPY EQUIPMENT MAINTENANCE	1,334	1,500	613	1,500	1,500
TOTAL CONTRACTUAL		\$26,492	\$39,500	\$12,308	\$39,500	\$34,500
DEPARTMENT TOTAL		\$553,428	\$653,280	\$313,189	\$777,865	\$771,970

DEPARTMENTAL/FUND APPROPRIATION DETAIL

DETENTION CENTER					5141
MAJOR AND MINOR OBJECT CLASSIFICATION	LAST YEAR FY 2017-2018	BUDGET FY 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUESTED	BUDGET FY 2019 - 2020
PERSONNEL SERVICES:					
000-101 SALARIES-FULL TIME	\$2,632,806	\$2,756,375	\$1,344,663	\$2,983,350	\$3,690,240
000-102 SALARIES-PART TIME	57,328	52,000	12,782	52,000	134,960
000-103 SALARIES-OVERTIME	261,491	200,000	149,490	260,000	308,800
000-108 SALARY REIMBURSEMENT	(5,823)	0	(2,728)	0	0
000-118 INSURANCE RESERVE FUND	52,848	60,775	0	77,000	70,000
000-120 STATE RETIREMENT	7,938	39,050	5,436	11,960	11,960
000-121 POLICE RETIREMENT	464,113	504,600	251,911	587,150	739,675
000-130 F I C A (County Contribution)	178,214	186,520	91,096	204,315	256,005
000-135 MEDICARE (County Contribution)	41,679	43,620	21,305	47,785	59,905
000-140 UNEMPLOYMENT' COMPENSATION	0	7,500	0	0	0
000-150 WORKERS' COMPENSATION	85,777	90,000	45,000	90,000	90,000
000-160 HEALTH INSURANCE (County Contribution)	530,591	563,435	260,231	571,200	747,200
000-198 UPGRADE(S)	0	0	0	50,000	0
000-199 PERSONNEL REQUEST(S)	0	0	0	239,995	48,000
TOTAL PERSONNEL SERVICES:	\$4,306,962	\$4,503,875	\$2,179,186	\$5,174,755	\$6,156,745
OPERATING EXPENSES:					
000-201 ADVERTISING	\$0	\$0	\$0	\$500	\$500
000-204 BOOKS AND PUBLICATIONS	0	0	0	500	250
000-209 COMPUTER SOFTWARE	6,213	0	0	0	0
000-211 DUES AND MEMBERSHIPS FEES	807	500	171	500	750
000-212 ELECTRICITY AND GAS	152,455	130,000	77,958	130,000	150,000
000-215 FOOD	596,193	650,000	339,522	690,000	660,000
000-216 FUEL AND OIL	26,549	28,000	17,844	36,000	50,000
000-225 INSURANCE - BUILDING	7,654	8,570	0	10,200	10,200
000-226 INSURANCE - EQUIPMENT	141	165	0	200	200
000-228 INSURANCE - VEHICLES	14,094	14,680	125	16,000	27,000
000-236 MEALS (SUBSISTENCE)	1,927	4,500	1,861	4,500	4,200
000-243 POSTAGE	385	500	207	500	500
000-245 PRINTING	242	1,000	203	1,000	750
000-250 REPAIRS TO BUILDING	110,514	125,000	15,613	125,000	125,000
000-251 REPAIRS TO EQUIPMENT	49,045	47,000	19,924	47,000	48,000
000-263 SUPPLIES - BOARDING	66,784	65,000	25,252	65,000	65,000
000-265 SUPPLIES - CLEANING	89,724	90,000	42,904	90,000	90,000
000-269 SUPPLIES - OFFICE	15,894	25,000	7,024	25,000	20,000
000-275 TELEPHONE	17,416	22,000	9,856	22,000	21,500
000-277 TRAINING FOR EMPLOYEES	2,168	4,000	3,335	4,000	4,500
000-279 TRAVEL	0	4,000	305	4,000	3,000
000-280 UNIFORMS AND CLOTHING	16,012	20,000	1,347	20,000	21,000
000-283 SUPPLIES - MEDICAL AND SCIENTIFIC	66	2,000	0	2,000	2,000
000-284 SUPPLIES - SAFETY	2,480	4,100	969	4,100	4,900
000-286 WATER AND SEWER	179,975	200,000	76,815	200,000	185,000
000-293 LODGING	775	4,000	0	4,000	2,500
000-299 SUPPLIES FOR NEW PERSONNEL	0	0	0	11,875	0
TOTAL OPERATING EXPENSES	\$1,357,513	\$1,450,015	\$641,235	\$1,513,875	\$1,496,750
CONTRACTUAL:					
000-304 PROFESSIONAL SERVICES	\$350	\$10,000	\$3,214	\$10,000	\$7,500
000-312 EXTERMINATORS	4,693	6,000	5,311	6,000	6,000
000-318 JUVENILE FACILITY FEE	46,459	52,000	22,489	70,000	55,000
000-321 DRUG TESTING	450	1,500	0	1,500	800
000-346 MEDICAL	559,983	575,000	345,184	800,000	690,000
000-347 PHOTOCOPY EQUIPMENT MAINTENANCE	9,581	10,500	4,291	10,500	10,000
000-375 SERVICE CONTRACTS	1,771	3,100	891	3,100	3,100
TOTAL CONTRACTUAL	\$623,287	\$658,100	\$381,380	\$901,100	\$772,400
DEPARTMENT TOTAL	\$6,287,762	\$6,611,990	\$3,201,801	\$7,589,730	\$8,425,895

DEPARTMENTAL/FUND APPROPRIATION DETAIL

DETENTION CENTER - DRUG LAB

5142

MAJOR AND MINOR OBJECT CLASSIFICATION	LAST YEAR FY 2017-2018	BUDGET FY 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUESTED	BUDGET FY 2019 - 2020
PERSONNEL SERVICES:					
000-101 SALARIES-FULL TIME	\$133,078	\$198,730	\$100,964	\$203,480	\$203,480
000-103 SALARIES - OVERTIME	70	0	255	2,000	750
000-118 INSURANCE RESERVE FUND	798	920	0	1,500	1,500
000-120 STATE RETIREMENT	7,890	17,955	9,159	20,505	20,390
000-121 POLICE RETIREMENT	12,230	13,000	6,605	14,010	14,010
000-130 F I C A (County Contribution)	8,100	12,320	6,159	12,710	12,660
000-135 MEDICARE (County Contribution)	1,894	2,880	1,440	2,970	2,960
000-150 WORKMEN'S COMPENSATION	4,340	5,500	2,750	5,300	5,300
000-160 HEALTH INSURANCE (County Contribution)	12,225	18,620	8,241	25,200	25,200
TOTAL PERSONNEL SERVICES:	\$180,625	\$269,925	\$135,573	\$287,675	\$286,250
OPERATING EXPENSES:					
000-209 COMPUTER SOFTWARE	\$0	\$0	\$0	\$3,200	\$3,200
000-211 DUES AND MEMBERSHIPS FEES	1,992	2,500	331	2,500	1,250
000-216 FUEL AND OIL	851	2,000	651	1,500	1,500
000-228 INSURANCE - VEHICLES	670	700	0	700	850
000-236 MEALS (SUBSISTENCE)	1,019	1,500	422	2,000	1,500
000-250 REPAIRS TO BUILDINGS	0	500	0	500	0
000-251 REPAIRS TO EQUIPMENT	6,314	5,000	69	8,000	5,000
000-262 SUPPLIES - AUTO	0	1,000	0	1,000	800
000-264 SUPPLIES - CHEMICALS	10,625	12,000	4,542	15,000	13,000
000-269 SUPPLIES - OFFICE	6,963	9,000	4,080	10,000	9,000
000-275 TELEPHONE	1,194	1,500	323	1,500	1,500
000-277 TRAINING FOR EMPLOYEES	1,250	5,000	753	5,500	4,000
000-279 TRAVEL	311	2,500	228	2,500	2,000
000-280 UNIFORMS AND CLOTHING	522	2,000	0	2,000	1,500
000-284 SUPPLIES - SAFETY	1,996	2,000	0	2,000	1,500
000-293 LODGING	2,280	4,000	1,010	5,000	4,000
TOTAL OPERATING EXPENSES	\$35,987	\$51,200	\$12,409	\$62,900	\$50,600
CONTRACTUAL:					
000-347 PHOTOCOPY EQUIPMENT MAINTENANCE	\$97	\$500	\$7	\$500	\$250
000-375 SERVICE CONTRACTS	49,550	55,000	17,253	55,000	55,000
TOTAL CONTRACTUAL	\$49,647	\$55,500	\$17,260	\$55,500	\$55,250
DEPARTMENT TOTAL	\$266,259	\$376,625	\$165,242	\$406,075	\$392,100

DEPARTMENTAL/FUND APPROPRIATION DETAIL

HERIFF		5161				
MAJOR AND MINOR OBJECT CLASSIFICATION		LAST YEAR FY 2017-2018	BUDGET FY 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUESTED	BUDGET FY 2019 - 2020
PERSONNEL SERVICES:						
000-101	SALARIES-FULL TIME	\$9,415,274	\$9,470,590	\$4,499,753	\$9,706,130	\$9,682,650
000-102	SALARIES-PART TIME	344,229	330,000	160,185	355,000	394,040
000-103	SALARIES-OVERTIME	620,711	455,000	330,882	650,000	650,000
000-105	SALARIES-ELECTED OFFICIALS	114,579	115,020	58,435	117,770	117,770
000-108	SALARY REIMBURSEMENT	(61,883)	0	(30,737)	0	0
000-118	INSURANCE RESERVE FUND	153,150	175,365	0	215,000	215,000
000-120	STATE RETIREMENT	146,805	171,515	66,120	156,600	156,600
000-121	POLICE RETIREMENT	1,527,224	1,595,500	781,025	1,791,615	1,794,905
000-130	F I C A (County Contribution)	629,733	642,980	302,863	676,555	672,660
000-135	MEDICARE (County Contribution)	147,277	150,375	70,831	157,525	157,285
000-140	UNEMPLOYMENT INSURANCE	6,067	15,000	4,131	15,000	15,000
000-150	WORKERS' COMPENSATION	362,095	400,000	200,000	400,000	400,000
000-160	HEALTH INSURANCE (County Contribution)	1,897,341	1,876,980	886,895	1,797,600	1,730,805
000-198	UPGRADE(S)	0	0	0	215,000	0
000-199	REQUESTED POSITION(S)	0	410,435	0	476,755	0
TOTAL PERSONNEL SERVICES:		\$15,302,602	\$15,808,760	\$7,330,383	\$16,730,550	\$15,986,715
OPERATING EXPENSES:						
000-201	ADVERTISING	\$840	\$1,000	\$214	\$1,000	\$850
000-204	BOOKS AND PUBLICATIONS	240	1,200	0	1,000	1,000
000-205	AMMUNITION	12,539	70,000	0	85,000	85,000
000-209	COMPUTER SOFTWARE	185,559	0	0	0	0
000-211	DUES AND MEMBERSHIPS FEES	5,199	7,000	5,389	10,600	10,600
000-212	ELECTRICITY AND GAS	85,025	71,000	36,604	85,000	85,000
000-216	FUEL AND OIL	693,821	650,000	375,541	800,000	740,000
000-217	AWARDS AND RECOGNITION	5,391	3,000	1,625	4,000	4,000
000-225	INSURANCE - BUILDING	5,020	5,620	0	6,600	6,600
000-226	INSURANCE - EQUIPMENT	3,323	3,545	600	6,500	6,000
000-228	INSURANCE - VEHICLES	213,114	213,395	8,533	300,000	300,000
000-231	INSURANCE - DATA PROCESSING	1,302	1,460	0	2,000	1,900
000-236	MEALS (SUBSISTENCE)	26,994	28,000	12,693	28,000	28,000
000-243	POSTAGE	2,284	6,000	3,583	7,000	7,000
000-245	PRINTING	9,112	12,500	4,310	11,000	11,000
000-249	RENTAL - AIRPORT HANGAR	83,692	84,000	48,820	83,695	83,695
000-250	REPAIRS TO BUILDINGS	34,620	10,000	224	10,000	10,000
000-251	REPAIRS TO EQUIPMENT	38,516	40,000	12,255	40,000	40,000
000-252	REPAIRS	(349)	0	0	0	0
000-256	REGISTRATION AND TAG FEE	706	1,700	1,002	1,400	1,400
000-263	SUPPLIES - BOARDING	6,824	7,000	3,932	12,000	12,000
000-264	SUPPLIES - CHEMICALS	8,527	12,000	0	12,000	12,000
000-267	SUPPLIES - FORENSICS	15,154	15,000	3,363	15,000	15,000
000-269	SUPPLIES - OFFICE	64,627	80,000	25,703	75,000	75,000
000-271	SUPPLIES - PHOTO	5,465	9,000	1,878	9,000	9,000
000-275	TELEPHONE	166,990	195,000	78,478	185,000	185,000
000-277	TRAINING FOR EMPLOYEES	13,327	25,000	(2,888)	30,000	25,000
000-279	TRAVEL	4,476	6,000	3,335	7,500	7,500
000-280	UNIFORMS AND CLOTHING	257,710	200,000	102,750	250,000	250,000
000-283	SUPPLIES - MEDICAL AND SCIENTIFIC	545	3,000	441	2,000	2,000
000-284	SUPPLIES - SAFETY	43,761	162,000	41,192	162,000	162,000
000-286	WATER AND SEWER	11,215	13,000	2,612	13,000	14,000
000-293	LODGING	17,527	24,000	12,240	35,000	24,000
000-297	SKIP J FIRING RANGE	2,900	3,000	2,900	3,000	3,000
000-299	SUPPLIES FOR NEW PERSONNEL	0	0	0	51,395	0
TOTAL OPERATING EXPENSES		\$2,025,996	\$1,963,420	\$787,329	\$2,344,690	\$2,217,545
CONTRACTUAL:						
000-304	PROFESSIONAL SERVICES	27,917	40,000	23,809	160,000	75,000
000-305	COMPUTER EQUIPMENT MAINTENANCE	37,991	0	0	0	0
000-306	COMMUNICATIONS EQUIPMENT MAINTENANCE	76,952	82,000	43,287	105,000	105,000
000-312	EXTERMINATORS	955	1,200	425	1,200	1,200
000-321	DRUG TESTING	1,560	2,750	31	1,500	1,750
000-345	VETERINARY SERVICES	5,024	9,000	2,394	7,500	7,500
000-346	MEDICAL	11,735	16,000	175	15,000	15,000
000-347	PHOTOCOPY EQUIPMENT MAINTENANCE	0	0	2,154	6,500	6,500
000-375	SERVICE CONTRACTS	2,094	2,250	1,227	2,250	2,250
000-399	CONTRACTUAL FOR NEW PERSONNEL	0	0	0	9,600	0
TOTAL CONTRACTUAL		\$164,228	\$153,200	\$73,502	\$308,550	\$214,200
DEPARTMENT TOTAL		\$17,492,826	\$17,925,380	\$8,191,214	\$19,383,790	\$18,418,460

DEPARTMENTAL/FUND APPROPRIATION DETAIL

SCHOOL RESOURCE OFFICERS

5162

MAJOR AND MINOR OBJECT CLASSIFICATION	LAST YEAR FY 2017-2018	BUDGET FY 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUESTED	BUDGET FY 2019 - 2020
PERSONNEL SERVICES:					
000-101 SALARIES-FULL TIME	\$0	\$1,232,740	\$677,055	\$1,526,405	\$1,526,405
000-103 SALARIES - OVERTIME	0	0	4,086	0	0
000-118 INSURANCE RESERVE FUND	0	23,280	0	40,000	40,000
000-121 POLICE RETIREMENT	0	212,525	117,489	278,415	278,415
000-130 F I C A (County Contribution)	0	76,430	40,548	94,635	94,635
000-135 MEDICARE (County Contribution)	0	17,875	9,483	22,135	22,135
000-150 WORKMEN'S COMPENSATION	0	35,000	17,500	0	35,000
000-160 HEALTH INSURANCE	0	247,545	134,548	277,200	277,200
000-199 PERSONNEL REQUEST(S)	0	410,440	0	0	0
TOTAL PERSONNEL SERVICES:	0	\$2,255,835	1,000,709	2,238,790	2,273,790
DEPARTMENT TOTAL	0	\$2,255,835	1,000,709	2,238,790	2,273,790

DEPARTMENTAL/FUND APPROPRIATION DETAIL

SHERIFF \ EXTRA DUTY					5171
MAJOR AND MINOR OBJECT CLASSIFICATION	LAST YEAR FY 2017-2018	BUDGET FY 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUESTED	BUDGET FY 2019 - 2020
PERSONNEL SERVICES:					
000-101 SALARIES-FULL TIME	\$964,104	\$1,102,115	\$528,365	\$1,102,115	\$1,102,115
000-108 SALARY REIMBURSEMENT	(34,102)	(40,000)	(15,695)	(40,000)	(40,000)
001-108 SALARY REIMBURSEMENT	(1,065,908)	(1,170,925)	(614,773)	(1,170,925)	(1,170,925)
002-108 SALARY REIMBURSEMENT	(8,155)	(7,500)	(5,650)	(7,500)	(7,500)
000-121 RETIREMENT - POLICE	0	0	(64)	0	0
000-130 F I C A (County Contribution)	59,743	68,330	32,760	68,330	68,330
000-135 MEDICARE (County Contribution)	13,973	15,980	7,662	15,980	15,980
000-150 WORKMEN'S COMPENSATION	30,116	32,000	16,000	32,000	32,000
TOTAL PERSONNEL SERVICES:	(40,229)	\$0	(51,395)	0	0
DEPARTMENT TOTAL	(40,229)	\$0	(51,395)	0	0

DEPARTMENTAL/FUND APPROPRIATION DETAIL

SHERIFF \ SUPPORT SERVICES

5181

MAJOR AND MINOR OBJECT CLASSIFICATION	LAST YEAR FY 2017-2018	BUDGET FY 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUESTED	BUDGET FY 2019 - 2020
PERSONNEL SERVICES:					
000-101 SALARIES-FULL TIME	\$601,478	\$740,020	\$364,080	\$936,910	\$0
000-102 SALARIES - PART TIME	114,486	112,000	61,433	125,875	0
000-103 SALARIES - OVERTIME	41,921	50,000	10,412	35,000	0
000-108 SALARY REIMBURSEMENT	(1,748)	0	(4,195)	0	0
000-121 POLICE RETIREMENT	120,666	149,475	72,201	205,900	0
000-130 F I C A (County Contribution)	45,412	53,755	25,953	69,990	0
000-135 MEDICARE (County Contribution)	10,620	12,575	6,070	16,370	0
000-160 HEALTH INSURANCE (County Contribution)	135,883	178,755	81,677	168,000	0
000-199 REQUESTED POSITION(S)	0	0	0	56,565	0
TOTAL PERSONNEL SERVICES:	\$1,068,718	\$1,296,580	\$617,631	\$1,614,610	\$0
OPERATING EXPENSES:					
000-216 FUEL AND OIL	\$34,303	\$35,000	\$19,280	\$50,000	\$0
000-226 INSURANCE - EQUIPMENT	52	60	0	60	0
000-228 INSURANCE - VEHICLES	14,788	15,785	0	15,785	0
000-236 MEALS (SUBSISTENCE)	377	650	312	650	0
000-243 POSTAGE	8	30	2	30	0
000-251 REPAIRS TO EQUIPMENT	5,939	4,000	0	8,000	0
000-260 SMALL HAND TOOLS	0	650	0	650	0
000-269 SUPPLIES - OFFICE	38	500	353	500	0
000-275 TELEPHONE	5,359	6,000	1,992	5,500	0
000-277 TRAINING FOR EMPLOYEES	296	3,000	0	3,000	0
000-279 TRAVEL	20	150	0	150	0
000-280 UNIFORMS AND CLOTHING	235	4,000	0	4,000	0
000-284 SUPPLIES - SAFETY	45	3,900	931	3,900	0
000-293 LODGING	179	500	0	500	0
000-294 REGISTRATION FEES	0	25	0	25	0
000-299 SUPPLIES FOR NEW PERSONNEL	0	0	0	6,425	0
TOTAL OPERATING EXPENSES	\$61,639	\$74,250	\$22,870	\$99,175	\$0
CONTRACTUAL:					
000-304 PROFESSIONAL SERVICES	\$52,113	\$61,900	\$1,427	\$30,000	\$0
000-399 CONTRACTUAL FOR NEW PERSONNEL	0	0	0	1,200	0
TOTAL CONTRACTUAL	\$52,113	\$61,900	\$1,427	\$31,200	\$0
DEPARTMENT TOTAL	\$1,182,470	\$1,432,730	\$641,928	\$1,744,985	\$0

FY 2019-2020 department disbursed into 5161,5141 and 5212

DEPARTMENTAL/FUND APPROPRIATION DETAIL

ENVIRONMENTAL ENFORCEMENT					5182
MAJOR AND MINOR OBJECT CLASSIFICATION	LAST YEAR FY 2017-2018	BUDGET FY 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUESTED	BUDGET FY 2019 - 2020
PERSONNEL SERVICES:					
000-101 SALARIES-FULL TIME	\$103,653	\$125,765	\$82,033	\$175,990	\$167,135
000-102 SALARIES-PART TIME	1,584	36,000	3,988	36,000	10,000
000-103 SALARIES - OVERTIME	2,516	6,000	4,195	8,000	8,000
000-120 STATE RETIREMENT	0	7,240	4,063	9,000	8,945
000-121 POLICE RETIREMENT	17,282	20,355	10,057	30,700	23,285
000-130 F I C A (County Contribution)	6,556	10,400	5,520	14,000	11,480
000-135 MEDICARE (County Contribution)	1,533	2,435	1,291	2,850	2,685
000-160 HEALTH INSURANCE (County Contribution)	19,184	29,730	16,991	49,620	33,600
000-199 PERSONNEL REQUEST(S)	0	45,730	0	104,160	0
TOTAL PERSONNEL SERVICES:	\$152,308	\$283,655	\$128,138	\$430,320	\$265,130
OPERATING EXPENSES:					
000-201 ADVERTISING	\$14,246	\$15,000	\$7,114	\$45,000	\$14,500
000-204 BOOKS AND PUBLICATIONS	35	300	0	300	250
000-205 AMMUNITION	171	200	0	200	200
000-209 COMPUTER SOFTWARE	505	0	0	1,050	0
000-211 DUES AND SUBSCRIPTIONS	330	500	0	625	625
000-216 FUEL AND OIL	11,333	50,000	5,982	31,860	17,450
000-217 AWARDS AND RECOGNITIONS	485	500	0	500	500
000-226 INSURANCE - EQUIPMENT	0	0	0	50	100
000-228 INSURANCE - VEHICLES	2,987	3,120	0	5,500	2,900
000-236 MEALS (SUBSISTENCE)	1,994	2,095	345	2,095	2,095
000-243 POSTAGE	1,327	2,400	1,716	3,000	2,400
000-245 PRINTING	4,029	5,200	1,776	8,500	5,200
000-259 SIGNS	1,826	3,000	492	5,000	3,000
000-260 SMALL HAND TOOLS	4,907	7,500	0	12,000	7,500
000-269 SUPPLIES - OFFICE	2,173	8,000	1,089	13,000	2,500
000-275 TELEPHONE	7,309	10,000	3,163	13,000	7,500
000-277 TRAINING FOR EMPLOYEES	0	500	0	500	500
000-279 TRAVEL	113	500	0	1,300	1,300
000-280 UNIFORMS AND CLOTHING	4,751	7,500	622	9,400	7,500
000-283 SUPPLIES - MEDICAL	737	800	0	800	800
000-284 SUPPLIES - SAFETY	5,705	7,500	1,593	18,700	7,500
000-289 SUPPLIES - KAB	11,690	18,000	10,805	26,000	21,000
000-293 LODGING	1,068	1,900	0	2,900	1,900
000-294 REGISTRATION FEES	1,092	1,600	0	1,600	1,600
TOTAL OPERATING EXPENSES	\$78,813	\$146,115	\$34,697	\$202,880	\$108,820
CONTRACTUAL:					
000-346 MEDICAL	\$0	\$0	\$0	\$650	\$0
000-347 PHOTOCOPY EQUIPMENT MAINTENANCE	0	1,000	0	1,000	0
TOTAL CONTRACTUAL	\$0	\$1,000	\$0	\$1,650	\$0
DEPARTMENT TOTAL	\$231,121	\$430,770	\$162,835	\$634,850	\$373,950

DEPARTMENTAL/FUND APPROPRIATION DETAIL

EMERGENCY PREPAREDNESS

5212

MAJOR AND MINOR OBJECT CLASSIFICATION	LAST YEAR FY 2017-2018	BUDGET FY 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUESTED	BUDGET FY 2019 - 2020
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PERSONNEL SERVICES:

000-101 SALARIES-FULL TIME	\$162,905	\$229,435	\$105,726	\$231,160	\$519,585
000-102 SALARIES-PART TIME	7,401	10,000	5,700	10,000	10,000
000-103 SALARIES-OVERTIME	1,680	3,000	5,133	4,000	15,200
000-108 SALARY REIMBURSEMENT	(76,582)	0	(16,223)	0	0
000-120 STATE RETIREMENT	12,822	15,570	6,983	17,090	17,090
000-121 POLICE RETIREMENT	11,493	13,910	10,808	24,685	79,330
000-130 F I C A (County Contribution)	10,339	15,095	7,047	15,200	33,775
000-135 MEDICARE (County Contribution)	2,418	3,530	1,648	3,555	7,895
000-160 HEALTH INSURANCE (County Contribution)	31,963	25,845	13,654	33,600	92,400
TOTAL PERSONNEL SERVICES:	\$164,439	\$316,385	\$140,476	\$339,290	\$775,275

OPERATING EXPENSES:

000-204 BOOKS AND PUBLICATIONS	\$0	\$150	\$0	\$150	\$150
000-209 COMPUTER SOFTWARE	36,006	0	0	0	0
000-211 DUES AND MEMBERSHIPS FEES	99	600	100	600	600
000-212 ELECTRICITY AND GAS	33,861	34,000	16,686	530	530
000-215 FOOD	1,865	2,000	1,578	3,000	3,000
000-216 FUEL AND OIL	9,984	11,340	4,815	11,880	41,880
000-226 INSURANCE - EQUIPMENT	1,927	2,260	0	2,260	2,900
000-228 INSURANCE - VEHICLES	7,675	8,015	0	8,015	28,100
000-236 MEALS (SUBSISTENCE)	2,002	2,115	911	2,200	2,650
000-243 POSTAGE	20	100	2	100	130
000-250 REPAIRS TO BUILDING	83	200	0	200	200
000-251 REPAIRS TO EQUIPMENT	332	250	210	350	4,850
000-254 RENTAL OF LAND	35,500	30,000	20,000	30,000	30,000
000-260 SMALL HAND TOOLS	0	0	0	0	400
000-269 SUPPLIES - OFFICE	306	2,000	508	7,000	7,500
000-275 TELEPHONE	28,649	32,180	19,904	34,280	38,280
000-277 TRAINING FOR EMPLOYEES	0	1,700	165	1,500	3,000
000-279 TRAVEL	296	1,500	0	1,200	1,350
000-280 UNIFORMS AND CLOTHING	0	600	500	800	3,800
000-284 SUPPLIES - SAFETY	0	850	165	750	3,250
000-286 WATER AND SEWER	1,085	1,140	461	0	0
000-293 LODGING	3,048	3,450	(119)	2,800	3,100
TOTAL OPERATING EXPENSES	\$162,738	\$134,450	\$65,886	\$107,615	\$175,670

CONTRACTUAL:

000-304 PROFESSIONAL SERVICES	\$0	\$15,000	\$31,802	\$45,500	\$75,500
000-306 COMMUNICATIONS EQUIPMENT MAINTENANCE	292	1,000	886	1,000	1,000
000-347 PHOTOCOPY EQUIPMENT MAINTENANCE	5,324	5,400	1,568	5,400	5,400
000-375 SERVICE CONTRACTS	720	930	360	2,205	2,205
TOTAL CONTRACTUAL	\$6,336	\$22,330	\$34,616	\$54,105	\$84,105
DEPARTMENT TOTAL	\$333,513	\$473,165	\$240,978	\$501,010	\$1,035,050

DEPARTMENTAL/FUND APPROPRIATION DETAIL

COMMUNICATIONS CENTER

5213

MAJOR AND MINOR OBJECT CLASSIFICATION	LAST YEAR FY 2017-2018	BUDGET FY 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUESTED	BUDGET FY 2019 - 2020
PERSONNEL SERVICES:					
000-101 SALARIES - FULL TIME	\$2,038,106	\$2,264,160	\$1,008,678	\$2,458,330	\$2,458,330
000-102 SALARIES - PART TIME	62,184	59,500	15,846	33,125	33,125
000-103 SALARIES - OVERTIME	263,589	50,000	152,865	300,000	300,000
000-108 SALARY REIMBURSEMENT	(704)	0	0	0	0
000-120 STATE RETIREMENT	319,800	345,605	169,407	417,375	417,375
000-121 POLICE RETIREMENT	0	0	0	19,900	19,900
000-130 F I C A (County Contribution)	142,596	147,165	70,735	173,070	173,070
000-135 MEDICARE (County Contribution)	33,350	34,420	16,543	40,575	40,475
000-160 HEALTH INSURANCE (County Contribution)	459,541	459,145	208,940	470,400	470,400
TOTAL PERSONNEL SERVICES:	\$3,318,462	\$3,359,995	\$1,643,014	\$3,912,775	\$3,912,675
OPERATING EXPENSES:					
000-209 COMPUTER SOFTWARE	\$8,190	\$0	\$0	\$0	\$0
000-216 FUEL AND OIL	3,648	4,200	2,085	5,760	5,760
000-228 INSURANCE - VEHICLE	622	645	0	645	745
000-236 MEALS (SUBSISTENCE)	1,258	1,200	283	1,300	1,300
000-243 POSTAGE	925	1,080	405	900	900
000-245 PRINTING	0	900	0	900	900
000-250 REPAIRS TO BUILDING	1,663	1,800	18	1,800	1,800
000-251 REPAIRS TO EQUIPMENT	739	1,100	970	1,100	1,100
000-254 RENTAL OF LAND	58,105	58,105	33,895	58,110	58,110
000-269 SUPPLIES - OFFICE	14,072	19,000	6,361	19,000	19,000
000-275 TELEPHONE	66,823	81,200	17,735	31,700	31,700
000-277 TRAINING FOR EMPLOYEES	(595)	1,300	455	1,300	1,300
000-279 TRAVEL	131	600	649	600	600
000-280 UNIFORMS AND CLOTHING	1,082	3,500	0	2,000	2,000
000-293 LODGING	39	750	0	750	750
TOTAL OPERATING EXPENSES	\$156,702	\$175,380	\$62,856	\$125,865	\$125,965
CONTRACTUAL:					
000-306 COMMUNICATIONS EQUIPMENT MAINTENANCE	\$0	\$6,500	\$5,656	\$6,950	\$6,950
000-347 PHOTOCOPIER EQUIPMENT MAINTENANCE	7,065	7,800	3,282	7,800	7,800
TOTAL CONTRACTUAL	\$7,065	\$14,300	\$8,938	\$14,750	\$14,750
DEPARTMENT TOTAL	\$3,482,229	\$3,549,675	\$1,714,808	\$4,053,390	\$4,053,390

DEPARTMENTAL/FUND APPROPRIATION DETAIL

ROADS AND BRIDGES		5221				
MAJOR AND MINOR OBJECT CLASSIFICATION		LAST YEAR FY 2017-2018	BUDGET FY 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUESTED	BUDGET FY 2019 - 2020
PERSONNEL SERVICES:						
000-101	SALARIES-FULL TIME	\$2,687,533	\$2,853,265	\$1,400,081	\$3,067,260	\$3,067,260
000-102	SALARIES-PART TIME	22,621	40,000	9,774	40,000	23,500
000-103	SALARIES-OVERTIME	54,610	95,000	58,902	95,000	92,500
000-108	SALARY REIMBURSEMENT	(8,675)	0	(6,193)	0	0
000-120	STATE RETIREMENT	375,024	435,090	213,122	493,605	492,985
000-130	F I C A (County Contribution)	165,869	185,270	88,375	196,680	196,435
000-135	MEDICARE (County Contribution)	38,791	43,330	20,668	46,000	45,945
000-160	HEALTH INSURANCE (County Contribution)	583,858	587,445	276,785	588,000	588,000
000-199	REQUESTED POSITION(S)	0	0	0	255,770	0
TOTAL PERSONNEL SERVICES:		\$3,919,631	\$4,239,400	\$2,061,514	\$4,782,315	\$4,506,625
OPERATING EXPENSES:						
000-201	ADVERTISING	\$51	\$600	\$0	\$800	\$100
000-204	BOOKS AND PUBLICATIONS	177	780	179	900	780
000-208	PERMITS	0	780	0	900	780
000-209	COMPUTER SOFTWARE	709	0	0	0	0
000-211	DUES AND SUBSCRIPTIONS	2,470	3,050	1,925	3,500	3,050
000-212	ELECTRICITY AND GAS	19,561	21,000	10,083	25,000	23,500
000-216	FUEL AND OIL	248,011	243,600	148,212	275,000	275,000
000-226	INSURANCE - EQUIPMENT	35,127	37,295	902	38,675	50,000
000-228	INSURANCE - VEHICLES	49,741	53,840	205	55,780	67,000
000-236	MEALS (SUBSISTENCE)	5,601	7,100	3,200	7,500	7,500
000-243	POSTAGE	496	500	106	500	500
000-244	SUPPLIES - STONE	119,050	145,000	81,872	150,000	145,500
000-245	PRINTING	675	1,500	313	1,500	1,500
000-247	RENT - EQUIPMENT	6,390	12,000	2,971	24,000	10,000
000-259	SIGNS	103,098	115,000	42,217	115,000	113,500
000-260	SMALL HAND TOOLS	17,054	18,000	11,401	20,000	18,000
000-261	SUPPLIES - ASPHALT	342,925	450,000	150,112	500,000	447,720
000-264	SUPPLIES - CHEMICALS	4,104	4,400	486	4,500	4,000
000-266	SUPPLIES - CONCRETE	12,737	25,000	8,308	25,000	25,000
000-268	SUPPLIES - HARDWARE AND BUILDING	15,805	21,000	5,529	23,000	21,000
000-269	SUPPLIES - OFFICE	19,131	19,000	3,888	23,000	21,750
000-270	SUPPLIES - LANDSCAPING	20,011	25,000	9,603	25,000	25,000
000-272	SUPPLIES - PIPE	123,534	120,000	61,028	125,000	125,000
000-275	TELEPHONE	32,427	30,000	13,337	35,000	31,250
000-277	TRAINING FOR EMPLOYEES	8,195	11,000	3,584	15,000	11,400
000-279	TRAVEL	1,048	2,000	746	4,200	3,700
000-280	UNIFORMS AND CLOTHING	15,356	22,000	560	50,000	50,000
000-284	SUPPLIES - SAFETY	24,549	25,000	14,400	30,000	30,000
000-286	WATER AND SEWER	2,010	2,200	1,341	2,600	2,600
000-293	LODGING	2,568	3,135	1,035	4,000	4,000
000-294	REGISTRATION FEE	1,889	5,000	3,363	6,700	6,700
000-295	SUPPLIES - GUARDRAIL	11,838	15,000	0	15,000	15,000
000-297	STEEL DECKING	18,168	15,000	0	15,000	15,000
TOTAL OPERATING EXPENSES		\$1,264,506	\$1,454,780	\$580,906	\$1,622,055	\$1,555,830
CONTRACTUAL:						
000-304	PROFESSIONAL SERVICES	\$29,702	\$45,000	\$15,450	\$90,000	\$45,000
000-305	COMPUTER EQUIPMENT MAINTENANCE	11,966	10,000	1,499	20,000	12,000
000-317	LABORATORY SERVICES	0	2,000	0	2,000	2,000
000-325	STRIPPING	97,578	90,000	0	120,000	90,000
000-346	MEDICAL	910	0	0	0	0
000-347	PHOTOCOPY EQUIPMENT MAINTENANCE	5,615	7,000	2,531	8,000	6,500
000-375	SERVICE CONTRACTS	5,879	5,300	3,452	6,000	6,000
TOTAL CONTRACTUAL		\$151,650	\$159,300	\$22,932	\$246,000	\$161,500
CAPITAL						
000-499	CAPITAL PURCHASES	\$1,749	\$0	\$0	\$0	\$0
TOTAL CAPITAL		\$1,749	\$0	\$0	\$0	\$0
DEPARTMENT TOTAL		\$5,337,536	\$5,853,480	\$2,665,352	\$6,650,370	\$6,223,955

DEPARTMENTAL/FUND APPROPRIATION DETAIL

PUBLIC WORKS ADMINISTRATION

5225

MAJOR AND MINOR OBJECT CLASSIFICATION	LAST YEAR FY 2017-2018	BUDGET FY 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUESTED	BUDGET FY 2019 - 2020
PERSONNEL SERVICES:					
000-101 SALARIES-FULL TIME	\$351,223	\$352,490	\$180,280	\$351,145	\$357,890
000-103 SALARIES - OVERTIME	0	0	2,180	5,500	2,250
000-120 STATE RETIREMENT	47,750	51,325	26,426	50,000	56,040
000-130 F I C A (County Contribution)	20,806	21,855	10,804	22,000	22,330
000-135 MEDICARE	4,866	5,110	2,527	5,000	5,220
000-160 HEALTH INSURANCE	44,522	45,610	21,945	45,000	33,600
TOTAL PERSONNEL SERVICES:	469,167	476,390	244,162	478,645	477,330
OPERATING EXPENSES:					
000-204 BOOKS AND PUBLICATION	\$445	\$650	\$98	\$650	\$600
000-209 COMPUTER SOFTWARE	349	0	0	0	0
000-211 DUES AND MEMBERSHIPS FEES	935	2,075	1,087	2,210	2,210
000-216 FUEL AND OIL	3,468	3,500	1,174	5,200	5,200
000-228 INSURANCE - VEHICLES	2,665	2,725	0	3,500	3,500
000-236 MEALS (SUBSISTENCE)	2,033	3,300	1,729	3,095	3,095
000-243 POSTAGE	50	100	5	100	100
000-245 PRINTING	66	500	185	500	500
000-269 SUPPLIES - OFFICE	3,209	5,000	3,157	5,000	5,000
000-275 TELEPHONE	5,180	5,300	1,886	6,800	6,250
000-277 TRAINING FOR EMPLOYEES	960	1,800	1,710	2,200	2,200
000-279 TRAVEL	2,909	3,500	1,767	4,400	3,500
000-284 SAFETY	1,065	1,500	800	1,500	1,500
000-293 LODGING	3,471	4,000	3,070	7,600	4,000
000-294 REGISTRATION FEES	3,354	4,000	2,554	6,080	4,000
TOTAL OPERATING EXPENSES	\$30,159	\$37,950	\$19,222	\$48,835	\$41,655
CONTRACTUAL:					
000-304 PROFESSIONAL SERVICES	\$13,173	\$20,000	\$1,137	\$15,000	\$15,000
000-347 PHOTOCOPY EQUIPMENT MAINTENANCE	3,490	3,200	1,923	4,000	4,000
000-375 SERVICE CONTRACTS	80,006	105,000	105,000	110,000	110,000
TOTAL CONTRACTUAL	\$96,669	\$128,200	\$108,060	\$129,000	\$129,000
DEPARTMENT TOTAL	\$595,995	\$642,540	\$371,444	\$656,480	\$647,985

DEPARTMENTAL/FUND APPROPRIATION DETAIL

FLEET SERVICES

5226

MAJOR AND MINOR OBJECT CLASSIFICATION	LAST YEAR FY 2017-2018	BUDGET FY 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUESTED	BUDGET FY 2019 - 2020
PERSONNEL SERVICES:					
000-101 SALARIES-FULL TIME	\$616,678	\$660,585	\$324,346	\$750,000	\$727,970
000-103 SALARIES-OVERTIME	7,319	8,000	3,322	9,000	8,000
000-108 SALARY REIMBURSEMENT	(355)	0	0	0	0
000-120 STATE RETIREMENT	84,908	97,345	47,862	90,000	114,515
000-130 F I C A (County Contribution)	37,554	41,450	19,767	40,000	45,630
000-135 MEDICARE (County Contribution)	8,782	9,695	4,623	10,000	10,670
000-160 HEALTH INSURANCE (County Contribution)	122,073	142,970	62,461	125,000	134,400
000-199 PERSONNEL REQUEST(S)	0	0	0	144,120	0
TOTAL PERSONNEL SERVICES:	\$876,959	\$960,045	\$462,381	\$1,168,120	\$1,041,185

OPERATING EXPENSES:

000-201 ADVERTISING	\$0	\$0	\$0	\$1,000	\$0
000-204 BOOKS AND PUBLICATIONS	0	700	0	700	700
000-209 COMPUTER SOFTWARE	16,286	0	0	0	0
000-211 DUES AND SUBSCRIPTIONS	355	500	175	800	800
000-212 ELECTRICITY AND GAS	13,649	30,000	8,958	30,000	27,000
000-216 FUEL AND OIL	11,938	9,000	7,371	15,000	13,000
000-220 FREIGHT EXPENSE	261	500	107	800	500
000-225 INSURANCE - BUILDING	418	470	0	500	500
000-226 INSURANCE - EQUIPMENT	927	1,090	(63)	1,200	1,300
000-228 INSURANCE - VEHICLES	12,696	13,025	(45)	13,500	15,000
000-236 MEALS	1,564	2,000	784	2,755	2,000
000-243 POSTAGE	3	35	28	100	100
000-250 REPAIR TO BUILDING	0	0	0	250,000	0
000-260 SMALL HAND TOOLS	7,695	7,840	978	8,200	8,200
000-262 SUPPLIES - AUTO	14,780	17,000	7,492	17,000	15,000
000-269 SUPPLIES - OFFICE	4,009	5,000	3,553	7,500	6,000
000-275 TELEPHONE	7,893	9,800	5,113	16,000	10,000
000-277 TRAINING FOR EMPLOYEES	5,703	8,000	3,170	10,000	7,000
000-279 TRAVEL	614	1,200	653	2,500	2,500
000-280 UNIFORMS	7,958	12,800	4,649	14,500	12,800
000-284 SUPPLIES - SAFETY	2,272	4,115	1,663	4,200	3,200
000-286 WATER AND SEWER	1,905	7,735	3,710	8,500	7,735
000-293 LODGING	2,117	3,500	912	5,000	4,000
000-294 REGISTRATION	1,845	2,500	1,154	6,800	3,500
TOTAL OPERATING EXPENSES	\$114,888	\$136,810	\$50,362	\$416,555	\$140,835

CONTRACTUAL:

000-303 REPAIRS TO EQUIPMENT	\$964	\$4,000	\$480	\$4,000	\$3,250
000-304 PROFESSIONAL SERVICES	2,995	5,000	150	5,000	4,250
000-342 UNDERGROUND STORAGE TANKS	5,215	13,720	3,053	17,200	13,720
000-346 MEDICAL	195	250	0	3,500	250
000-347 PHOTOCOPY EQUIPMENT MAINTENANCE	2,366	2,500	1,018	3,000	3,000
000-375 SERVICE CONTRACTS	6,049	15,000	12,123	18,800	18,800
TOTAL CONTRACTUAL	\$17,784	\$40,470	\$16,824	\$51,500	\$43,270

REIMBURSEMENT ACCOUNTS

001-108 SALARY REIMBURSEMENT	(4,393)	(6,500)	(3,185)	(6,500)	(6,500)
001-216 FUEL AND OIL REIMBURSEMENT	(1,389,206)	(1,079,545)	(790,086)	(1,450,000)	(1,450,000)
001-262 SUPPLIES - PARTS REIMBURSEMENT	(128,971)	(185,000)	(85,059)	(170,000)	(170,000)
001-324 CONTRACTED LABOR	(49,711)	(100,000)	(14,993)	(100,000)	(100,000)
TOTAL REIMBURSEMENTS	(1,572,281)	(1,371,045)	(893,323)	(1,726,500)	(1,726,500)

INVENTORY ACCOUNTS

002-216 FUEL AND OIL - PURCHASED	\$1,295,248	\$1,500,000	\$744,670	\$1,960,000	\$1,955,930
002-262 SUPPLIES - PARTS PURCHASED	824,451	1,000,000	403,828	1,100,000	1,097,950
002-324 CONTRACTED LABOR	115,998	375,000	50,601	375,000	375,000
TOTAL INVENTORY	\$2,235,697	\$2,875,000	\$1,199,099	\$3,435,000	\$3,428,880
DEPARTMENT TOTAL	\$1,673,047	\$2,641,280	\$835,343	\$3,344,675	\$2,927,670

DEPARTMENTAL/FUND APPROPRIATION DETAIL

DEPARTMENT OF SOCIAL SERVICES					5302
MAJOR AND MINOR OBJECT CLASSIFICATION	LAST YEAR FY 2017-2018	BUDGET FY 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUESTED	BUDGET FY 2019 - 2020
OPERATING EXPENSES:					
000-212 ELECTRICITY AND GAS	\$53,145	\$55,000	\$29,770	\$60,000	\$59,665
000-234 EMERGENCY RELIEF	1,960	2,000	1,500	2,000	2,000
000-275 TELEPHONE	30,544	40,000	12,158	30,000	29,670
000-286 WATER AND SEWER	7,005	7,100	3,165	7,300	6,970
TOTAL OPERATING EXPENSES	\$92,654	\$104,100	\$46,593	\$99,300	\$98,305
DEPARTMENT TOTAL	\$92,654	\$104,100	\$46,593	\$99,300	\$98,305

DEPARTMENTAL/FUND APPROPRIATION DETAIL

HEALTH DEPARTMENT					5331
MAJOR AND MINOR OBJECT CLASSIFICATION	LAST YEAR FY 2017-2018	BUDGET FY 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUESTED	BUDGET FY 2019 - 2020
OPERATING EXPENSES:					
000-212 ELECTRICITY AND GAS	\$80,243	\$83,600	\$42,683	\$88,600	\$0
000-237 MEDICAL ALLOWANCE	19,041	15,000	4,405	15,000	0
000-250 REPAIRS TO BUILDINGS	0	5,000	165	250	0
000-265 SUPPLIES - CLEANING	5,467	5,765	2,323	5,765	0
000-269 SUPPLIES - OFFICE	3,155	2,500	351	0	0
000-275 TELEPHONE	35,673	39,015	23,175	41,265	0
000-286 WATER AND SEWER	4,509	4,900	1,791	4,900	0
TOTAL OPERATING EXPENSES	\$148,088	\$155,780	\$74,893	\$155,780	\$0
CONTRACTUAL:					
000-347 PHOTOCOPY EQUIPMENT MAINTENANCE	\$393	\$0	\$0	\$0	\$0
000-375 SERVICE CONTRACT (ELEVATOR)	13,025	15,000	6,700	15,000	0
TOTAL CONTRACTUAL	\$13,418	\$15,000	\$6,700	\$15,000	\$0
DEPARTMENT TOTAL	\$161,506	\$170,780	\$81,593	\$170,780	\$0

FY 19-20 MOVED TO SPECIAL APPROPRIATIONS 001-5851-000-020

DEPARTMENTAL/FUND APPROPRIATION DETAIL

VETERANS AFFAIRS

5391

MAJOR AND MINOR OBJECT CLASSIFICATION	LAST YEAR FY 2017-2018	BUDGET FY 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUESTED	BUDGET FY 2019 - 2020
PERSONNEL SERVICES:					
000-101 SALARIES-FULL TIME	\$136,302	\$136,830	\$75,205	\$159,370	\$159,370
000-120 STATE RETIREMENT	18,535	19,920	10,950	24,800	24,800
000-130 F I C A (County Contribution)	8,150	8,485	4,511	9,880	9,880
000-135 MEDICARE (County Contribution)	1,906	1,985	1,055	2,310	2,310
000-160 HEALTH INSURANCE (County Contribution)	31,846	32,115	15,439	25,200	25,200
000-198 UPGRADE(S)	0	0	0	10,545	0
TOTAL PERSONNEL SERVICES:	\$196,739	\$199,335	\$107,160	\$232,105	\$221,560
OPERATING EXPENSES:					
000-211 DUES AND MEMBERSHIPS FEES	\$130	\$500	\$290	\$1,400	\$1,300
000-216 FUEL AND OIL	0	0	0	2,000	1,870
000-228 INSURANCE - VEHICLES	0	0	0	0	750
000-236 MEALS (SUBSISTENCE)	2,269	2,500	977	3,000	3,000
000-243 POSTAGE	335	350	163	300	300
000-245 PRINTING	0	800	0	800	800
000-262 SUPPLIES - AUTO	0	0	0	500	0
000-269 SUPPLIES - OFFICE	3,523	4,500	2,071	4,500	2,650
000-275 TELEPHONE	122	300	46	300	300
000-279 TRAVEL	5,345	4,500	1,250	4,500	4,500
000-280 UNIFORMS AND CLOTHING	0	0	0	350	350
000-293 LODGING	3,067	1,700	668	5,500	3,500
000-294 REGISTRATION FEES	605	900	280	900	900
TOTAL OPERATING EXPENSES	\$15,396	\$16,050	\$5,745	\$24,050	\$20,220
CONTRACTUAL:					
000-347 PHOTOCOPY EQUIPMENT MAINTENANCE	\$2,003	\$2,500	\$894	\$1,800	\$1,800
000-375 SERVICE CONTRACTS	0	0	0	400	400
TOTAL CONTRACTUAL	\$2,003	\$2,500	\$894	\$2,200	\$2,200
DEPARTMENT TOTAL	\$214,138	\$217,885	\$113,799	\$258,355	\$243,980

DEPARTMENTAL/FUND APPROPRIATION DETAIL

BUILDING CODES

						5411
MAJOR AND MINOR OBJECT CLASSIFICATION		LAST YEAR FY 2017-2018	BUDGET FY 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUESTED	BUDGET FY 2019 - 2020
PERSONNEL SERVICES:						
000-101	SALARIES-FULL TIME	\$586,908	\$587,535	\$315,623	\$641,020	\$638,580
000-120	STATE RETIREMENT	79,721	85,545	45,955	99,745	99,365
000-130	F I C A (County Contribution)	35,056	36,430	18,896	39,745	39,590
000-135	MEDICARE (County Contribution)	8,198	8,520	4,419	9,295	9,260
000-160	HEALTH INSURANCE (County Contribution)	113,385	110,210	55,994	94,000	109,200
TOTAL PERSONNEL SERVICES:		\$823,268	\$828,240	\$440,887	\$883,805	\$895,995
OPERATING EXPENSES:						
000-204	BOOKS AND PUBLICATIONS	\$1,078	\$5,500	\$0	\$2,500	\$2,500
000-211	DUES AND MEMBERSHIPS FEES	980	1,535	289	3,315	3,315
000-216	FUEL AND OIL	12,349	14,000	5,645	15,000	13,300
000-228	INSURANCE - VEHICLES	4,700	4,740	0	7,500	7,000
000-236	MEALS (SUBSISTENCE)	1,584	2,200	312	2,105	2,105
000-243	POSTAGE	740	1,500	357	1,500	1,280
000-245	PRINTING	1,878	1,800	388	1,800	1,800
000-260	SMALL HAND TOOLS	0	250	0	650	250
000-269	SUPPLIES - OFFICE	7,235	5,700	1,708	4,100	4,100
000-275	TELEPHONE	7,455	10,020	3,591	10,000	9,700
000-277	TRAINING FOR EMPLOYEES	3,599	6,980	1,505	6,450	6,450
000-279	TRAVEL	1,479	500	0	500	500
000-280	UNIFORMS AND CLOTHING	907	600	0	1,000	1,000
000-284	SUPPLIES - SAFETY	808	1,115	502	1,640	1,640
000-293	LODGING	2,680	2,000	978	4,975	3,000
TOTAL OPERATING EXPENSES		\$47,472	\$58,440	\$15,275	\$63,035	\$57,940
CONTRACTUAL:						
000-323	BUILDING DEMOLITION	\$46,648	\$50,000	(\$44,322)	\$150,000	\$100,000
000-347	PHOTOCOPY EQUIPMENT MAINTENANCE	4,179	12,000	5,922	12,500	12,500
TOTAL CONTRACTUAL		\$50,827	\$62,000	(\$38,400)	\$162,500	\$112,500
DEPARTMENT TOTAL		\$921,567	\$948,680	\$417,762	\$1,109,340	\$1,066,435

DEPARTMENTAL/FUND APPROPRIATION DETAIL

COUNTY COUNCIL PROJECTS - DISTRICT PAVING

COUNTY COUNCIL PROJECTS - DISTRICT PAVING					5828	
MAJOR AND MINOR OBJECT CLASSIFICATION		LAST YEAR FY 2017-2018	BUDGET FY 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUESTED	BUDGET FY 2019 - 2020
OPERATING EXPENSES:						
000-261	SUPPLIES - ASPHALT	\$0	\$1,500,000	\$0	\$2,270,840	\$2,270,840
001-261	SUPPLIES - ASPHALT DISTRICT 1	10,637	182,180	0	0	65,290
002-261	SUPPLIES - ASPHALT DISTRICT 2	36,000	136,090	0	0	0
003-261	SUPPLIES - ASPHALT DISTRICT 3	61,666	122,250	5,794	0	42,690
004-261	SUPPLIES - ASPHALT DISTRICT 4	995	120,845	0	0	12,455
005-261	SUPPLIES - ASPHALT DISTRICT 5	0	196,150	0	0	0
006-261	SUPPLIES - ASPHALT DISTRICT 6	(10,703)	129,570	20,000	0	20,000
007-261	SUPPLIES - ASPHALT DISTRICT 7	18,071	109,045	12,402	0	85,665
TOTAL OPERATING EXPENSES		\$116,666	\$2,496,130	\$38,196	\$2,270,840	\$2,496,940
DEPARTMENT TOTAL		\$116,666	\$2,496,130	\$38,196	\$2,270,840	\$2,496,940

DEPARTMENTAL/FUND APPROPRIATION DETAIL

COUNTY COUNCIL PROJECTS - DISTRICT RECREATION

5829

MAJOR AND MINOR OBJECT CLASSIFICATION		LAST YEAR FY 2017-2018	BUDGET FY 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUESTED	BUDGET FY 2019 - 2020
OPERATING EXPENSES:						
001-241	MISCELLANEOUS DISTRICT 1	\$0	\$28,900	\$0	\$30,000	\$30,000
002-241	MISCELLANEOUS DISTRICT 2	1,659	40,100	0	35,000	35,000
003-241	MISCELLANEOUS DISTRICT 3	0	30,135	2,250	31,000	31,000
004-241	MISCELLANEOUS DISTRICT 4	0	40,000	0	45,000	44,000
005-241	MISCELLANEOUS DISTRICT 5	1,830	40,150	6,555	38,500	33,070
006-241	MISCELLANEOUS DISTRICT 6	1,500	30,000	0	35,000	35,000
007-241	MISCELLANEOUS DISTRICT 7	654	30,300	0	35,000	35,000
+++	APPROPRIATIONS	191,964	0	136,517	0	0
TOTAL OPERATING EXPENSES		\$197,607	\$239,585	\$145,322	\$249,500	\$243,070
DEPARTMENT TOTAL		\$197,607	\$239,585	\$145,322	\$249,500	\$243,070

DEPARTMENTAL/FUND APPROPRIATION DETAIL

EMPLOYEE BENEFITS					5831
MAJOR AND MINOR OBJECT CLASSIFICATION	LAST YEAR FY 2017-2018	BUDGET FY 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUESTED	BUDGET FY 2019 - 2020
PERSONNEL SERVICES:					
000-115 COST OF LIVING \ MERIT	\$0	\$1,890,000	\$0	\$1,384,400	\$1,631,425
000-118 INSURANCE RESERVE FUND	107,434	130,000	126	162,500	157,000
000-125 FROZEN POSITIONS	0	0	0	0	(400,000)
000-140 UNEMPLOYMENT COMPENSATION	4,352	10,500	0	10,500	10,500
000-150 WORKER'S COMPENSATION	456,715	570,915	199,645	530,000	530,000
000-160 HEALTH INSURANCE	0	300,000	0	200,000	200,000
000-170 GASB 45 - ARC	7,204	6,000	10,642	17,400	17,400
TOTAL PERSONNEL SERVICES:	\$575,705	\$2,907,415	\$210,413	\$2,304,800	\$2,146,325
DEPARTMENT TOTAL	\$575,705	\$2,907,415	\$210,413	\$2,304,800	\$2,146,325

DEPARTMENTAL/FUND APPROPRIATION DETAIL

SPECIAL APPROPRIATIONS					5851
MAJOR AND MINOR OBJECT CLASSIFICATION	LAST YEAR FY 2017-2018	BUDGET FY 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUESTED	BUDGET FY 2019 - 2020
SPECIAL APPROPRIATIONS					
000-010 ANDERSON COUNTY ARTS COUNCIL	\$0	\$2,780	\$0	\$10,000	\$2,755
000-015 ANDERSON\OCOEEE SPEECH & HEARING	2,570	2,570	1,285	2,570	4,950
000-017 ANDERSON\ OCOEE BEHAVIORAL	7,840	7,840	5,880	8,000	7,765
000-018 BELTON FARMER'S MARKET	1,250	0	0	0	0
000-020 ANDERSON COUNTY HEALTH DEPARTMENT	0	0	0	0	169,070
000-022 CALVARY HOME FOR CHILDREN	8,820	10,000	5,000	14,000	10,890
000-023 CAROLINE COMMUNITY CENTER	1,960	1,960	1,470	10,000	1,940
000-025 CLEMSON EXTENSION SERVICE	67,967	67,970	38,296	67,970	67,970
000-027 CONVENTION VISITOR'S BUREAU	0	50,000	0	50,000	50,000
000-030 SENIOR SOLUTIONS	0	10,910	2,728	45,000	10,800
000-033 DEVELOPMENT CORP OF ANDERSON	0	20,000	10,347	20,000	20,000
000-041 FOOTHILLS ALLIANCE	18,520	18,520	9,260	25,000	18,435
000-047 HUMAN RELATIONS COUNCIL	3,265	3,265	0	3,265	3,230
000-050 SOIL AND WATER	880	880	220	12,000	4,950
000-058 LOW COST SPAY AND NEUTER	73,780	73,500	30,258	73,500	72,765
000-059 ANDERSON FREE CLINIC	19,600	30,000	7,500	45,000	29,700
000-060 MEALS ON WHEELS	19,010	19,010	14,258	19,010	18,820
000-065 PENDLETON HISTORICAL ASSOCIATION	2,809	3,745	2,809	20,000	3,710
000-072 SC DEPARTMENT OF MENTAL HEALTH	51,725	51,725	12,931	135,800	51,210
000-073 SAFE HARBOR	6,175	6,175	3,088	10,000	6,115
000-074 SOLICITOR	1,413,845	1,500,000	1,125,000	2,039,910	1,504,800
000-075 NEW FOUNDATIONS	10,455	10,455	5,228	10,455	10,350
000-076 SOLICITOR - CASE FACILITATOR	102,900	105,000	78,750	131,455	105,000
000-082 REBUILD UPSTATE	0	0	0	10,000	4,950
000-091 WESTSIDE COMMUNITY CENTER	3,920	5,000	3,750	5,000	5,950
000-095 INDIGENT HEALTH CARE	328,491	324,175	243,129	324,415	324,415
000-096 Y M C A	3,420	5,000	2,500	5,000	4,950
000-801 AMERICAN RED CROSS	4,900	4,900	3,675	10,000	4,850
000-808 ANDERSON LIFE CRISIS PREGNANCY CENTER	0	5,000	3,750	20,000	8,950
000-817 ANDERSON INTERFAITH MINISTRIES	29,400	29,400	14,700	50,000	29,105
000-829 CANCER ASSOCIATION	4,900	6,000	1,500	10,000	5,940
000-831 POWERSVILLE YMCA	1,500	2,000	0	2,500	1,980
000-835 DEVELOPMENT CENTER	21,390	21,390	10,695	21,390	21,175
000-870 GOLDEN HARVESTS	1,105	1,470	0	3,000	1,455
TOTAL APPROPRIATIONS	\$2,212,395	\$2,400,640	\$1,638,007	\$3,214,240	\$2,588,945
DEPARTMENT TOTAL	\$2,212,395	\$2,400,640	\$1,638,007	\$3,214,240	\$2,588,945

DEPARTMENTAL/FUND APPROPRIATION DETAIL

CONTINGENCY				5853		
MAJOR AND MINOR OBJECT CLASSIFICATION		LAST YEAR FY 2017-2018	BUDGET FY 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUESTED	BUDGET FY 2019 - 2020
OPERATING EXPENSES:						
000-010	PROGRAM EXPENDITURES	\$8,626	\$100,000	\$0	\$100,000	\$850,000
TOTAL OPERATING EXPENSES		\$8,626	\$100,000	\$0	\$100,000	\$850,000
DEPARTMENT TOTAL		\$8,626	\$100,000	\$0	\$100,000	\$850,000

DEPARTMENTAL/FUND APPROPRIATION DETAIL

FAMILY COURT (General Fund)					5910
MAJOR AND MINOR OBJECT CLASSIFICATION	LAST YEAR FY 2017-2018	BUDGET FY 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUESTED	BUDGET FY 2019 - 2020
PERSONNEL SERVICES:					
000-101 SALARIES-FULL TIME	\$111,457	\$111,890	\$58,958	\$118,820	\$118,820
000-102 SALARIES-PART TIME	14,426	17,000	6,355	14,000	14,000
000-120 STATE RETIREMENT	15,645	18,765	8,584	20,665	20,665
000-130 F I C A (County Contribution)	7,576	7,990	3,935	8,235	8,235
000-135 MEDICARE (County Contribution)	1,772	1,870	920	1,925	1,925
000-160 HEALTH INSURANCE (County Contribution)	25,217	25,850	12,427	25,200	25,200
TOTAL PERSONNEL SERVICES:	\$176,093	\$183,365	\$91,179	\$188,845	\$188,845
OPERATING EXPENSES:					
000-269 SUPPLIES - OFFICE	\$0	\$2,000	\$0	\$2,000	\$2,000
TOTAL OPERATING EXPENSES	\$0	\$2,000	\$0	\$2,000	\$2,000
DEPARTMENT TOTAL	\$176,093	\$185,365	\$91,179	\$190,845	\$190,845

DEPARTMENTAL/FUND APPROPRIATION DETAIL

CIVIC CENTER		5955				
MAJOR AND MINOR OBJECT CLASSIFICATION		LAST YEAR FY 2017-2018	BUDGET FY 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUESTED	BUDGET FY 2019 - 2020
PERSONNEL SERVICES:						
000-101	SALARIES - FULL TIME	\$182,880	\$183,585	\$96,670	\$172,355	\$172,355
000-102	SALARIES-PART TIME	4,753	5,500	471	10,500	5,500
000-103	SALARIES-OVERTIME	82,953	80,000	41,726	83,000	80,000
000-120	STATE RETIREMENT	36,036	39,180	20,172	40,120	40,120
000-130	F I C A (County Contribution)	16,179	16,685	8,369	15,985	15,985
000-135	MEDICARE (County Contribution)	3,784	3,900	1,957	3,740	3,740
000-160	HEALTH INSURANCE (County Contribution)	38,300	38,550	18,550	33,600	33,600
000-199	REQUESTED POSITION(S)	0	0	0	65,700	0
TOTAL PERSONNEL SERVICES:		\$364,885	\$367,400	\$187,915	\$425,000	\$351,300
OPERATING EXPENSES:						
000-201	ADVERTISING	\$499	\$2,000	\$41	\$2,000	\$500
000-211	DUES AND SUBSCRIPTIONS	0	0	127	150	150
000-212	ELECTRICITY AND GAS	182,641	181,900	106,748	192,815	190,965
000-216	FUEL AND OIL	530	700	126	1,000	1,000
000-225	INSURANCE - BUILDING	19,119	21,415	0	21,415	24,800
000-226	INSURANCE - EQUIPMENT	1,976	2,320	0	2,100	2,500
000-228	INSURANCE - VEHICLES	2,495	2,585	0	2,585	2,300
000-231	INSURANCE - DATA PROCESSING	76	85	0	85	115
000-236	MEALS (SUBSISTENCE)	949	1,000	98	1,000	1,000
000-243	POSTAGE	450	1,000	379	1,000	1,000
000-245	PRINTING	0	250	176	300	300
000-250	REPAIRS TO BUILDING	62,953	75,000	13,113	55,000	55,000
000-251	REPAIRS TO EQUIPMENT	1,398	4,000	323	4,000	4,000
000-259	SIGNS	0	500	0	500	500
000-260	SMALL HAND TOOLS	0	200	0	200	200
000-265	SUPPLIES - CLEANING	7,601	8,000	4,933	8,000	0
000-268	SUPPLIES - BUILDING	0	0	0	53,935	48,650
000-269	SUPPLIES - OFFICE	4,907	3,000	2,426	4,500	4,410
000-274	SUPPLIES - CONCESSIONS	0	0	0	1,000	1,000
000-275	TELEPHONE	7,616	7,300	4,402	7,700	7,700
000-280	UNIFORMS AND CLOTHING	781	800	650	1,000	1,000
000-286	WATER AND SEWER	7,376	9,000	1,434	9,000	9,000
TOTAL OPERATING EXPENSES		\$301,367	\$321,055	\$134,976	\$369,285	\$356,090
CONTRACTUAL:						
000-304	PROFESSIONAL SERVICES	\$21,465	\$133,000	\$111,736	\$137,000	\$137,000
000-312	EXTERMINATORS	880	1,200	400	1,000	1,000
000-313	LANDSCAPING	1,662	2,000	10,300	17,000	12,750
000-347	PHOTOCOPY EQUIPMENT MAINTENANCE	940	3,300	702	3,300	3,300
000-375	SERVICE CONTRACT	0	1,000	0	1,000	1,000
000-376	SERVICE CONTRACT (H V A C)	18,887	30,000	6,199	30,000	30,000
000-379	SERVICE CONTRACT -ELEVATOR	2,383	2,500	1,263	2,500	2,500
TOTAL CONTRACTUAL		\$46,217	\$173,000	\$130,600	\$191,800	\$187,550
DEPARTMENT TOTAL		\$712,469	\$861,455	\$453,491	\$986,085	\$894,940

DEPARTMENTAL/FUND APPROPRIATION DETAIL

SPORTS CENTER

5956

MAJOR AND MINOR OBJECT CLASSIFICATION	LAST YEAR FY 2017-2018	BUDGET FY 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUESTED	BUDGET FY 2019 - 2020
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PERSONNEL SERVICES:

000-101 SALARIES - FULL TIME	\$107,067	\$107,480	\$62,230	\$123,415	\$123,415
000-102 SALARIES - TEMP/PART TIME	13,046	15,000	6,677	15,000	7,500
000-103 SALARIES - OVERTIME	13,676	15,500	5,316	20,000	20,000
000-120 STATE RETIREMENT	16,426	20,090	9,646	23,480	23,480
000-130 F I C A (County Contribution)	7,918	8,555	4,442	9,355	9,355
000-135 MEDICARE (County Contribution)	1,851	2,000	1,039	2,185	2,185
000-160 HEALTH INSURANCE (County Contribution)	29,770	30,530	13,304	25,200	25,200
000-199 PERSONNEL REQUEST(S)	0	0	0	37,220	0

TOTAL PERSONNEL SERVICES:	\$189,754	\$199,155	\$102,654	\$255,855	\$211,135
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OPERATING EXPENSES:

000-212 ELECTRICITY AND GAS	\$41,712	\$52,500	\$22,911	\$52,500	\$51,750
000-216 FUEL AND OIL	3,276	5,000	1,345	5,000	4,650
000-236 MEALS	0	0	0	250	250
000-250 REPAIR TO BUILDINGS	0	5,000	353	25,000	5,000
000-251 REPAIRS TO EQUIPMENT	11,893	9,000	6,050	15,000	12,000
000-257 RECREATIONAL EQUIPMENT	5,918	6,000	96	6,000	6,000
000-264 SUPPLIES - CHEMICALS	0	1,000	0	1,000	1,000
000-265 SUPPLIES - CLEANING	1,679	6,000	1,872	6,000	0
000-275 TELEPHONE	615	775	372	800	800
000-280 UNIFORMS AND CLOTHING	350	1,000	1,506	2,000	2,000
000-286 WATER AND SEWER	14,550	20,000	10,857	20,000	20,000

TOTAL OPERATING EXPENSES	\$79,993	\$106,275	\$45,362	\$133,550	\$103,450
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CONTRACTUAL:

000-304 PROFESSIONAL SERVICES	\$736	\$0	\$0	\$0	\$0
000-312 EXTERMINATORS	880	1,500	400	1,500	1,500
000-313 LANDSCAPING	27,653	25,000	12,475	30,000	29,740

TOTAL CONTRACTUAL	\$29,269	\$26,500	\$12,875	\$31,500	\$31,240
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CAPITAL

000-499 CAPITAL PURCHASES	\$0	\$0	\$2,400	\$0	\$0
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TOTAL CAPITAL	\$0	\$0	\$2,400	\$0	\$0
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DEPARTMENT TOTAL	\$299,016	\$331,930	\$163,291	\$420,905	\$345,825
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DEPARTMENTAL/FUND APPROPRIATION DETAIL

TRANSFER OUT		6500				
MAJOR AND MINOR OBJECT CLASSIFICATION		LAST YEAR FY 2017-2018	BUDGET FY 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUESTED	BUDGET FY 2019 - 2020
100-102	TRANSFER OUT TO GRANT	60,000	0	0	0	0
100-112	TRANSFER OUT TO SRO DIST. 2	2,634	0	0	0	0
100-114	TRANSFER OUT TO PUBLIC DEFENDER	338,775	360,000	0	380,000	376,200
100-118	TRANSFER OUT TO HOME PROGRAM	31,412	165,690	0	117,595	117,595
100-121	TRANSFER OUT TO SRO DIST. 1	26,535	0	0	0	0
100-126	TRANSFER OUT TO BROWNSFIELD	0	0	0	50,000	50,000
100-136	TRANSFER OUT TO SRO DIST. 5	51,407	0	0	0	0
100-142	TRANSFER OUT TO AIRPORT	1,000,000	0	0	0	0
100-150	TRANSFER OUT TO FAMILY COURT	0	0	0	11,295	8,985
100-156	TRANSFER OUT TO VICTIM'S BILL OF RIGHTS	59,960	48,430	0	74,325	72,480
100-166	TRANSFER OUT TO SRO DIST. 4	174,043	0	0	0	0
100-180	TRANSFER OUT TO PARD \ RECREATION	68,908	20,000	0	19,500	19,500
100-181	TRANSFER OUT TO LAW ENFORCEMENT GRANT	0	26,840	0	0	14,740
100-255	TRANSFER OUT TO CAPITAL LEASE PAYMENT	0	560,220	0	0	0
100-360	TRANSFER OUT TO CAPITAL PROJECTS	2,002,826	1,053,000	0	560,000	1,261,800
TOTAL TRANSFER OUT		\$3,816,500	\$2,234,180	\$0	\$1,212,715	\$1,921,300
DEPARTMENT TOTAL		\$3,816,500	\$2,234,180	\$0	\$1,212,715	\$1,921,300

DEPARTMENTAL/FUND APPROPRIATION DETAIL

GRANTS		102-5901				
MAJOR AND MINOR OBJECT CLASSIFICATION		LAST YEAR FY 2017 - 2018	BUDGET FY 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUEST	BUDGET FY 2019 - 2020
PERSONNEL SERVICES:						
025	SOLICITOR					
025-101	SALARIES-FULL TIME	\$0	\$1,991,130	\$152,884	\$2,055,320	\$2,055,320
025-120	RETIREMENT - STATE	0	246,935	18,979	265,535	265,535
025-121	RETIREMENT - POLICE	0	50,880	3,899	62,515	62,515
025-130	F I C A (County Contribution)	0	123,450	9,092	127,430	127,430
025-135	MEDICARE (County Contribution)	0	28,870	2,126	29,800	29,800
025-160	HEALTH INSURANCE	0	346,845	33	336,000	336,000
TOTAL PERSONNEL SERVICES		0	2,788,110	187,013	2,876,600	2,876,600
OTHER GRANT EXPENSE:						
000	GRANTS - UNSPECIFIED					
000-241	PROGRAM EXPENDITURES	35,000	550,000	406,000	1,000,000	1,000,000
000-401	CIP	300,000	0	500,000		
3	ECONOMIC DEVELOPMENT TRAINING					
003-241	PROGRAM EXPENDITURES	1,381	0	10,768	5,000	5,000
4	SPEC BUILDING					
004-401	CIP - BIG CREEK WATER	0	650,000	0	1,160,000	1,160,000
005	Airshow					
005-241	PROGRAM EXPENDITURES	77,099	0	0	85,000	85,000
006	MUSEUM ATAX FUNDS					
006-201	ADVERTISING	0	0	7,250	10,000	10,000
007	ANDERSON INSTITUTE OF TECHNOLOGY					
007-241	PROGRAM EXPENDITURES	0	4,000,000	0	4,000,000	4,000,000
013	CELEBRATE ANDERSON					
013-241	PROGRAM EXPENDITURES	0	0	0	0	0
013-304	PROFESSIONAL SERVICES	101,356	0	111,829	112,000	112,000
014	SALUDA RIVER RALLY					
014-201	ADVERTISING	7,283	0	0	0	0
014-253	PARK MAINTENANCE	3,879	10,000	0	10,000	10,000
016	KIDS VENTURE					
016-304	PROFESSIONAL SERVICES	0	44,335	0	44,335	44,335
032	FARMER'S MARKET FUND RAISING					
032-201	ADVERTISING	798	500	0	105	105
046	VETERAN'S AFFAIRS					
046-241	PROGRAM EXPENDITURES	2,520	17,715	0	32,380	32,380
050	PROJECT MACHINE					
050-401	CIP - PROJECT MACHINE	1,800	0	1,363	2,000	2,000
056	Golden Years Jamboree (Seniors Citizens)					
056-241	PROGRAM EXPENDITURES	1,772	7,000	7,575	10,000	10,000
056-269	SUPPLIES - OFFICE	2,719	0	1,214	0	0
DEPARTMENT TOTAL		\$535,607	\$8,067,660	\$1,233,012	\$9,347,420	\$9,347,420

DEPARTMENTAL/FUND APPROPRIATION DETAIL

MUSEUM - GIFT SHOP				103-5902		
MAJOR AND MINOR OBJECT CLASSIFICATION		LAST YEAR FY 2017 - 2018	BUDGET FY 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUEST	BUDGET FY 2019 - 2020
OPERATING EXPENSE:						
000-206	BANK FEES AND CHARGE	\$0	\$0	\$0	\$500	\$500
000-209	COMPUTER SOFTWARE	0	0	0	800	800
000-269	SUPPLIES - OFFICE	0	0	0	700	700
000-273	SUPPLIES - SPECIAL DEPARTMENT	0	0	0	8,000	8,000
TOTAL OPERATING EXPENSES		\$0	\$0	\$0	\$10,000	\$10,000
DEPARTMENT TOTAL		\$0	\$0	\$0	\$10,000	\$10,000

DEPARTMENTAL/FUND APPROPRIATION DETAIL

CLERK OF COURT - BONDSMEN

106-5856

MAJOR AND MINOR OBJECT CLASSIFICATION		LAST YEAR FY 2017 - 2018	BUDGET FY 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUEST	BUDGET FY 2019 - 2020
OPERATING EXPENSE:						
000-236	MEALS	\$1,125	\$3,500	\$218	\$3,500	\$3,500
000-269	SUPPLIES -OFFICE	7,657	4,500	1,276	4,500	4,500
000-277	TRAINING FOR EMPLOYEES	0	1,500	0	1,500	1,500
000-279	TRAVEL	0	1,500	0	1,500	1,500
000-293	LODGING	0	2,000	0	2,000	2,000
000-294	REGISTRATION FEES	0	1,500	0	1,500	1,500
TOTAL OPERATING EXPENSES		\$8,782	\$14,500	\$1,494	\$14,500	\$14,500
DEPARTMENT TOTAL		\$8,782	\$14,500	\$1,494	\$14,500	\$14,500

DEPARTMENTAL/FUND APPROPRIATION DETAIL

WATER RECREATION FUNDS

108-5888

MAJOR AND MINOR OBJECT CLASSIFICATION	LAST YEAR FY 2017 - 2018	BUDGET FY 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUEST	BUDGET FY 2019 - 2020
CAPITAL OUTLAY:					
001-401 CIP - DOLLY COOPER \ SALUDA RIVER	\$0	\$135,235	\$0	\$135,235	\$135,235
TOTAL CAPITAL OUTLAY	\$0	\$135,235	\$0	\$135,235	\$135,235
DEPARTMENT TOTAL	0	135,235	0	135,235	135,235

DEPARTMENTAL/FUND APPROPRIATION DETAIL

SCHOOL RESOURCE OFFICER - DISTRICT 2

112-5968

MAJOR AND MINOR OBJECT CLASSIFICATION	LAST YEAR FY 2017 - 2018	BUDGET FY 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUEST	BUDGET FY 2019 - 2020
PERSONNEL SERVICES:					
000-101 SALARIES-FULL TIME	\$40,788	\$0	\$0	\$0	\$0
000-103 SALARIES-OVERTIME	313	0	0	0	0
000-118 INSURANCE RESERVE FUND	723	0	0	0	0
000-121 POLICE RETIREMENT	6,691	0	0	0	0
000-130 F I C A (County Contribution)	2,350	0	0	0	0
000-135 MEDICARE (County Contribution)	550	0	0	0	0
000-150 WORKER'S COMPENSATION	1,266	0	0	0	0
000-160 HEALTH INSURANCE (County Contribution)	12,986	0	0	0	0
TOTAL PERSONNEL SERVICES	\$65,667	\$0	\$0	\$0	\$0
DEPARTMENT TOTAL	\$65,667	\$0	\$0	\$0	\$0

DEPARTMENTAL/FUND APPROPRIATION DETAIL

NEIGHBORHOOD INITIATIVE PROGRAM				113-5967	
MAJOR AND MINOR OBJECT CLASSIFICATION	LAST YEAR FY 2017 - 2018	BUDGET FY 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUEST	BUDGET FY 2019 - 2020
OPERATING EXPENSE:					
000-241 PROGRAM EXPENDITURES	\$615,344	\$0	\$0	\$0	\$0
TOTAL OPERATING EXPENSES	\$615,344	\$0	\$0	\$0	\$0
6500-100-001 TRANSFER OUT - GENERAL FUND	\$204,000	\$0	\$0	\$0	\$0
DEPARTMENT TOTAL	\$819,344	\$0	\$0	\$0	\$0

DEPARTMENTAL/FUND APPROPRIATION DETAIL

PUBLIC DEFENDER (Anderson Area)

114-5056

MAJOR AND MINOR OBJECT CLASSIFICATION	LAST YEAR FY 2017 - 2018	BUDGET FY 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUEST	BUDGET FY 2019 - 2020
PERSONNEL SERVICES:					
000-101 SALARIES-FULL TIME	\$473,696	\$554,730	\$296,851	\$790,000	\$784,990
000-102 SALARIES-PART TIME	20,600	45,000	10,200	25,000	25,000
000-115 COST OF LIVING \ MERIT	0	22,110	0	11,765	15,720
000-118 INSURANCE RESERVE FUND	230	265	0	265	325
000-120 RETIREMENT - STATE	64,449	87,320	42,692	121,215	126,035
000-121 RETIREMENT - POLICE	3,353	3,500	1,758	4,560	4,000
000-130 F I C A (County Contribution)	29,986	37,185	18,346	49,590	50,220
000-135 MEDICARE (County Contribution)	7,013	8,695	4,291	11,600	11,745
000-150 WORKMEN'S COMPENSATION	2,344	0	1,833	20,675	20,675
000-160 HEALTH INSURANCE	73,007	103,420	49,903	108,000	134,400
000-170 GASB 45 -ARC	585	0	0	600	600
000-199 REQUESTED POSITIONS	0	198,735	0	0	0
TOTAL PERSONNEL SERVICES	\$675,263	\$1,060,960	\$425,874	\$1,143,270	\$1,173,710
OPERATING EXPENSES:					
000-204 BOOKS AND PUBLICATIONS	240	3,000	854	2,000	2,000
000-209 COMPUTER SOFTWARE	1,851	4,000	850	3,000	3,000
000-211 DUES AND SUBSCRIPTIONS	10,529	13,000	3,488	17,000	17,000
000-215 FOOD	749	2,600	499	2,600	2,600
000-216 FUEL AND OIL	0	0	0	4,000	4,000
000-236 MEALS	4,503	6,000	2,697	6,000	6,000
000-241 CLIENT COSTS	748	7,500	267	7,500	7,500
000-243 POSTAGE	2,016	2,000	1,156	3,000	3,000
000-246 RENT OF BUILDING	955	500	520	0	0
000-269 SUPPLIES - OFFICE	7,322	15,000	2,382	24,800	24,800
000-275 TELEPHONE	668	1,000	216	1,300	1,300
000-277 TRAINING FOR EMPLOYEES	6,976	15,000	3,674	12,000	12,000
000-279 TRAVEL	6,841	12,000	4,418	12,000	12,000
000-293 LODGING	4,586	9,500	4,890	10,000	10,000
TOTAL OPERATING EXPENSES	\$47,984	\$91,100	\$25,911	\$105,200	\$105,200
CONTRACTUAL:					
000-304 PROFESSIONAL SERVICES	\$3,989	\$7,500	\$0	\$7,500	\$7,500
000-324 CONTRACTED LABOR	103,746	125,000	55,000	125,000	125,000
000-347 PHOTOCOPY EQUIPMENT MAINTENANCE	3,487	4,500	557	4,500	4,500
000-375 SERVICE CONTRACTS	825	5,000	393	4,000	4,000
TOTAL OPERATING EXPENSES	\$112,047	\$142,000	\$55,950	\$141,000	\$141,000
CAPITAL OUTLAY:					
000-499 CAPITAL PURCHASES	\$0	\$40,000	\$55,843	\$0	\$0
TOTAL CAPITAL OUTLAY	\$0	\$40,000	\$55,843	\$0	\$0
DEPARTMENT TOTAL	\$835,294	\$1,334,060	\$563,578	\$1,389,470	\$1,419,910

DEPARTMENTAL/FUND APPROPRIATION DETAIL

PUBLIC DEFENDER (Oconee Area)

114-5058

MAJOR AND MINOR OBJECT CLASSIFICATION	LAST YEAR FY 2017 - 2018	BUDGET FY 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUEST	BUDGET FY 2019 - 2020
PERSONNEL SERVICES:					
000-101 SALARIES-FULL TIME	\$409,327	\$393,240	\$180,670	\$318,315	\$386,320
000-102 SALARIES-PART TIME	0	18,000	0	18,000	18,000
000-115 COST OF LIVING \ MERIT	0	10,360	0	0	7,015
000-118 INSURANCE RESERVE FUND	230	265	0	265	325
000-120 RETIREMENT - STATE	55,655	59,880	26,311	49,530	62,910
000-130 F I C A (County Contribution)	24,410	25,500	10,871	19,735	25,065
000-135 MEDICARE (County Contribution)	5,709	5,965	2,542	4,615	5,860
000-150 WORKMEN'S COMPENSATION	1,076	0	716	10,320	10,320
000-160 HEALTH INSURANCE	64,244	74,385	26,969	50,400	58,800
000-199 REQUESTED POSITIONS	0	0	0	51,150	0
TOTAL PERSONNEL SERVICES	\$560,651	\$587,595	\$248,079	\$522,330	\$574,615
OPERATING EXPENSES:					
000-204 BOOKS AND PUBLICATIONS	222	2,000	603	2,000	2,000
000-209 COMPUTER SOFTWARE	130	1,000	0	1,000	1,000
000-211 DUES AND SUBSCRIPTIONS	5,674	7,000	1,872	11,000	11,000
000-215 FOOD	413	2,000	138	1,500	1,500
000-236 MEALS	1,018	2,000	1,032	2,500	2,500
000-241 CLIENT COSTS	0	2,500	0	2,500	2,500
000-243 POSTAGE	0	500	0	500	500
000-246 RENT - BUILDING	1,440	2,000	1,440	3,000	3,000
000-269 SUPPLIES - OFFICE	3,908	8,000	1,811	7,000	7,000
000-277 TRAINING FOR EMPLOYEES	750	5,000	1,531	3,500	3,500
000-279 TRAVEL	2,332	4,000	833	3,500	3,500
000-293 LODGING	2,350	5,000	1,122	4,000	4,000
TOTAL OPERATING EXPENSES	\$18,237	\$41,000	\$10,382	\$42,000	\$42,000
CONTRACTUAL:					
000-304 PROFESSIONAL SERVICES	\$1,221	\$1,500	\$442	\$1,500	\$1,500
000-324 CONTRACTED LABOR	25,929	25,000	20,214	25,000	25,000
000-347 PHOTOCOPY EQUIPMENT MAINTENANCE	1,658	3,000	565	3,000	3,000
TOTAL OPERATING EXPENSES	\$28,808	\$29,500	\$21,221	\$29,500	\$29,500
CAPITAL OUTLAY:					
001-499 CAPITAL PURCHASES	\$0	\$3,000	\$0	\$0	\$0
TOTAL CAPITAL OUTLAY	\$0	\$3,000	\$0	\$0	\$0
DEPARTMENT TOTAL	\$607,696	\$661,095	\$279,682	\$593,830	\$646,115

DEPARTMENTAL/FUND APPROPRIATION DETAIL

PUBLIC DEFENDER - TRANSFER OUT				114-6500	
MAJOR AND MINOR OBJECT CLASSIFICATION	LAST YEAR FY 2017 - 2018	BUDGET FY 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUEST	BUDGET FY 2019 - 2020
TRANSFER OUTS:					
100-360 TRANSFER OUT - CAPITAL PROJECTS	338,775	0	0	0	0
TOTAL CONTRACTUAL	\$338,775	\$0	\$0	\$0	\$0
DEPARTMENT TOTAL	\$338,775	\$0	\$0	\$0	\$0

DEPARTMENTAL/FUND APPROPRIATION DETAIL

T T I		117-5960				
MAJOR AND MINOR OBJECT CLASSIFICATION		LAST YEAR FY 2017 - 2018	BUDGET FY 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUEST	BUDGET FY 2019 - 2020
CAPITAL						
000-401	CIP - ROAD CONSTRUCTION	\$365,566	\$4,664,470	\$1,926,832	\$20,000	\$0
001-401	CIP - BRIDGE CONSTRUCTION	3,000,000	0	0	0	0
TOTAL CAPITAL		\$3,365,566	\$4,664,470	\$1,926,832	\$20,000	\$0
DEPARTMENT TOTAL		\$3,365,566	\$4,664,470	\$1,926,832	\$20,000	\$0

DEPARTMENTAL/FUND APPROPRIATION DETAIL

HOME PROGRAM

118-5970

MAJOR AND MINOR OBJECT CLASSIFICATION		LAST YEAR FY 2017 - 2018	BUDGET FY 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUEST	BUDGET FY 2019 - 2020
CONTRACTUAL						
000-304	PROFESSIONAL SERVICES	\$85,665	\$539,400	\$121,845	\$399,685	\$399,685
001-304	PROFESSIONAL SERVICES	3,966	162,865	0	194,330	194,330
002-304	PROFESSIONAL SERVICES	38,095	121,350	0	111,690	111,690
003-304	PROFESSIONAL SERVICES	0	124,430	0	212,030	212,030
TOTAL CONTRACTUAL		\$127,726	\$948,045	\$121,845	\$917,735	\$917,735
DEPARTMENT TOTAL		\$127,726	\$948,045	\$121,845	\$917,735	\$917,735

DEPARTMENTAL/FUND APPROPRIATION DETAIL

SCHOOL RESOURCE OFFICER - DISTRICT 1

121-5825

MAJOR AND MINOR OBJECT CLASSIFICATION	LAST YEAR FY 2017 - 2018	BUDGET FY 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUEST	BUDGET FY 2019 - 2020
PERSONNEL SERVICES:					
000-101 SALARIES-FULL TIME	\$268,654	\$0	\$0	\$0	\$0
000-103 SALARIES-OVER TIME	2,544	0	0	0	0
000-118 INSURANCE RESERVE FUND	5,061	0	0	0	0
000-121 POLICE RETIREMENT	44,151	0	0	0	0
000-130 F I C A (County Contribution)	16,659	0	0	0	0
000-135 MEDICARE (County Contribution)	3,896	0	0	0	0
000-150 WORKER'S COMPENSATION	8,774	0	0	0	0
000-160 HEALTH INSURANCE (County Contribution)	47,027	0	0	0	0
TOTAL PERSONNEL SERVICES	\$396,766	\$0	\$0	\$0	\$0
DEPARTMENT TOTAL	\$396,766	\$0	\$0	\$0	\$0

DEPARTMENTAL/FUND APPROPRIATION DETAIL

ASSESSOR MAPPING PROJECT				125-5867	
MAJOR AND MINOR OBJECT CLASSIFICATION	LAST YEAR FY 2017 - 2018	BUDGET FY 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUEST	BUDGET FY 2019 - 2020
CONTRACTUAL EXPENSE:					
000-304 PROFESSIONAL SERVICES	\$0	\$19,180	\$0	\$19,180	\$0
TOTAL CONTRACTUAL EXPENSES	\$0	\$19,180	\$0	\$19,180	\$0
DEPARTMENT TOTAL	\$0	\$19,180	\$0	\$19,180	\$0

DEPARTMENTAL/FUND APPROPRIATION DETAIL

BROWNS FIELD ASSESSMENT -					126-5623	
MAJOR AND MINOR OBJECT CLASSIFICATION		LAST YEAR FY 2017 - 2018	BUDGET FY 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUEST	BUDGET FY 2019 - 2020
EXPENSE:						
005-401	CIP - EPA MULTIPURPOSE	\$0	\$0	\$0	\$800,000	\$800,000
011-304	PROFESSIONAL SERVICES - ARC	80,075	200,000	1,697	200,000	200,000
012-304	PROFESSIONAL SERVICES - EPA	9,362	455,000	0	505,000	505,000
100-255	TRANSFER OUT - CAPITAL LEASE	0	3,150	0	3,150	3,150
DEPARTMENT TOTAL		89,437	658,150	1,697	1,508,150	1,508,150

DEPARTMENTAL/FUND APPROPRIATION DETAIL

CDBG REHAB -					127-5624	
MAJOR AND MINOR OBJECT CLASSIFICATION		LAST YEAR FY 2017 - 2018	BUDGET FY 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUEST	BUDGET FY 2019 - 2020
OPERATING EXPENSE:						
000-401	CIP - CDBG	\$0	\$600,000	\$0	\$402,020	\$402,020
001-401	CIP - KEYS STREET SEWER	0	0	0	600,000	600,000
TOTAL OPERATING EXPENSES		\$0	\$600,000	\$0	\$1,002,020	\$1,002,020
DEPARTMENT TOTAL		\$0	\$600,000	\$0	\$1,002,020	\$1,002,020

DEPARTMENTAL/FUND APPROPRIATION DETAIL

SENIOR CITIZENS GRANT				133-5907	
MAJOR AND MINOR OBJECT CLASSIFICATION	LAST YEAR FY 2017 - 2018	BUDGET FY 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUEST	BUDGET FY 2019 - 2020
OPERATING EXPENSE:					
000-215 FOOD	\$0	\$0	\$0	\$71,840	\$71,840
000-254 RENT	0	0	0	35,000	35,000
000-269 SUPPLIES - OFFICE	0	0	0	2,500	2,500
000-277 TRAINING FOR EMPLOYEES	0	0	0	2,500	2,500
000-279 TRAVEL				5,850	5,850
TOTAL OPERATING EXPENSES	\$0	\$0	\$0	\$117,690	\$117,690
CONTRACTUAL EXPENSE:					
000-304 PROFESSIONAL SERVICES	\$0	\$0	\$0	\$80,440	\$80,440
TOTAL CONTRACTUAL EXPENSES	\$0	\$0	\$0	\$80,440	\$80,440
DEPARTMENT TOTAL	\$0	\$0	\$0	\$198,130	\$198,130

DEPARTMENTAL/FUND APPROPRIATION DETAIL

SCHOOL RESOURCE OFFICER - DISTRICT 5

136-5883

MAJOR AND MINOR OBJECT CLASSIFICATION	LAST YEAR FY 2017 - 2018	BUDGET FY 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUEST	BUDGET FY 2019 - 2020
PERSONNEL SERVICES:					
000-101 SALARIES-FULL TIME	\$450,828	\$0	\$0	\$0	\$0
000-103 SALARIES-OVER TIME	4,891	0	0	0	0
000-118 INSURANCE RESERVE FUND	8,676	0	0	0	0
000-121 POLICE RETIREMENT	74,200	0	0	0	0
000-130 F I C A (County Contribution)	27,500	0	0	0	0
000-135 MEDICARE (County Contribution)	6,431	0	0	0	0
000-150 WORKER'S COMPENSATION	13,786	0	0	0	0
000-160 HEALTH INSURANCE (County Contribution)	93,401	0	0	0	0
TOTAL PERSONNEL SERVICES	\$679,713	\$0	\$0	\$0	\$0
DEPARTMENT TOTAL	\$679,713	\$0	\$0	\$0	\$0

DEPARTMENTAL/FUND APPROPRIATION DETAIL

TRANSPORTATION COMMITTEE					137-5985	
MAJOR AND MINOR OBJECT CLASSIFICATION		LAST YEAR FY 2017 - 2018	BUDGET FY 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUEST	BUDGET FY 2019 - 2020
OPERATING EXPENSES:						
000-203	BANK FEES	\$0	\$200	\$0	\$200	\$200
000-236	MEALS	0	150	30	150	150
000-243	POSTAGE	0	100	21	100	100
000-269	SUPPLIES - OFFICE	1,233	1,200	328	1,200	1,200
000-279	TRAVEL	125	350	0	350	350
TOTAL OPERATING EXPENSES		\$1,358	\$2,000	\$379	\$2,000	\$2,000
DEPARTMENT TOTAL		\$1,358	\$2,000	\$379	\$2,000	\$2,000

DEPARTMENTAL/FUND APPROPRIATION DETAIL

C" FUNDS (ADVANCED)				139-5702		
MAJOR AND MINOR OBJECT CLASSIFICATION		LAST YEAR FY 2017 - 2018	BUDGET FY 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUEST	BUDGET FY 2019 - 2020
CAPITAL OUTLAY:						
000-401	CIP - "C" FUNDS	\$0	\$0	\$0	\$10,500,000	\$9,000,000
044-401	CIP - Contracts for 2015 - 2016	3,486,775	1,000,000	13,379	0	0
045-401	CIP - Contracts for 2016 - 2017	2,838,134	500,000	0	0	0
046-401	CIP - Contracts for 2017 - 2018	3,677	3,100,000	94,839	0	0
047-401	CIP - Contracts for 2018 - 2019	7,581	3,825,000	77,166	0	0
TOTAL CAPITAL OUTLAY		\$6,336,167	\$8,425,000	\$185,384	\$10,500,000	\$9,000,000
TRANSFER OUT:						
100-117	TRANSFER OUT - TTI	\$600,000	\$0	\$0	\$0	\$0
100-137	TRANSFER OUT - TRANSPORTATION COMM	\$0	\$2,000	\$0	\$2,000	\$2,000
DEPARTMENT TOTAL		\$6,936,167	\$8,427,000	\$185,384	\$10,502,000	\$9,002,000

DEPARTMENTAL/FUND APPROPRIATION DETAIL

TRI-COUNTY TECHNICAL COLLEGE				140-5854	
MAJOR AND MINOR OBJECT CLASSIFICATION	LAST YEAR FY 2017 - 2018	BUDGET FY 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUEST	BUDGET FY 2019 - 2020
OPERATING EXPENSE:					
000-090 TRI COUNTY TECHNICAL COLLEGE	\$2,956,300	\$3,105,800	\$371,353	\$3,457,000	\$3,145,700
TOTAL OPERATING EXPENSE	\$2,956,300	\$3,105,800	\$371,353	\$3,457,000	\$3,145,700
DEPARTMENT TOTAL	\$2,956,300	\$3,105,800	\$371,353	\$3,457,000	\$3,145,700

DEPARTMENTAL/FUND APPROPRIATION DETAIL

AIRPORT

142-5775

MAJOR AND MINOR OBJECT CLASSIFICATION	LAST YEAR FY 2017 - 2018	BUDGET FY 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUEST	BUDGET FY 2019 - 2020
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PERSONNEL SERVICES:

000-101	SALARIES - FULL TIME	\$188,502	\$186,075	\$96,419	\$185,270	\$186,695
000-102	SALARIES-PART TIME	23,647	30,000	16,855	30,000	30,000
000-103	SALARIES-OVERTIME	976	2,500	701	2,000	2,000
000-115	COST OF LIVING/MERIT	0	9,525	0	3,210	4,270
000-118	INSURANCE RESERVE FUND	2,072	2,380	0	3,300	3,200
000-120	STATE RETIREMENT	26,318	31,825	14,928	33,810	34,030
000-130	F I C A (County Contribution)	12,885	13,550	6,991	13,470	13,560
000-135	MEDICARE (County Contribution)	3,013	3,170	1,635	3,150	3,170
000-150	WORKER'S COMPENSATION	6,619	6,500	3,250	6,500	3,880
000-160	HEALTH INSURANCE (County Contribution)	35,091	34,410	13,228	28,800	33,600
TOTAL PERSONNEL SERVICES		\$299,123	\$319,935	\$154,007	\$309,510	\$314,405

OPERATING EXPENSES:

000-201	ADVERTISING	\$539	\$1,500	\$513	\$6,500	\$6,500
000-202	BAD DEBT EXPENSE	1,476	1,500	0	500	500
000-206	CREDIT CARD CHARGES	17,491	20,000	0	25,000	25,000
000-209	COMPUTER SOFTWARE	4,351	13,550	623	7,000	7,000
000-211	DUES AND MEMBERSHIPS FEES	2,659	1,550	1,235	2,000	2,000
000-212	ELECTRICITY AND GAS	44,407	50,000	18,616	50,000	50,000
000-216	FUEL AND OIL	8,536	9,000	5,662	9,000	9,000
000-219	JET FUEL	310,668	225,000	0	350,000	350,000
000-220	AV GAS	177,314	175,000	0	150,000	150,000
000-225	INSURANCE - BUILDING	11,888	13,545	2,518	15,000	20,000
000-226	INSURANCE - EQUIPMENT	3,049	3,340	(88)	3,500	3,700
000-228	INSURANCE - VEHICLES	3,564	5,230	0	5,300	4,350
000-231	INSURANCE - DATA PROCESSING	109	120	0	120	160
000-232	INSURANCE - OTHER	17,189	27,190	0	27,610	30,000
000-236	MEALS (SUBSISTENCE)	3,726	3,500	1,686	3,500	3,500
000-243	POSTAGE	591	450	192	450	450
000-245	PRINTING	0	500	0	500	500
000-247	RENT - EQUIPMENT	21,383	38,000	514	38,000	38,000
000-249	AIRPORT SECURITY	452	1,000	402	4,000	4,000
000-250	REPAIRS TO BUILDINGS	24,207	24,300	88,841	24,000	24,000
000-251	REPAIRS TO EQUIPMENT	7,730	10,000	3,591	10,000	10,000
000-252	REPAIRS	11,905	6,000	1,920	6,000	6,000
000-253	PARK MAINTENANCE \ AIRFIELD	30,646	23,000	11,329	25,000	25,000
000-261	SUPPLIES - ASPHALT	0	10,000	0	10,000	10,000
000-264	SUPPLIES - CHEMICALS	0	1,000	0	1,000	1,000
000-269	SUPPLIES - OFFICE	1,549	3,500	2,479	4,000	4,000
000-275	TELEPHONE	5,021	4,000	1,606	4,000	4,000
000-277	TRAINING FOR EMPLOYEES	821	2,500	1,685	2,500	2,500
000-279	TRAVEL	960	2,500	1,805	3,000	3,000
000-280	UNIFORMS AND CLOTHING	1,852	2,500	1,306	2,500	2,500
000-284	SUPPLIES - SAFETY	2,933	2,000	812	1,500	1,500
000-286	WATER AND SEWER	3,642	4,000	2,381	4,500	4,500
000-293	LODGING	1,441	3,000	2,151	3,000	3,000
000-294	REGISTRATION FEES	1,050	1,500	0	1,500	1,500
TOTAL OPERATING EXPENSES		\$723,149	\$689,775	\$151,779	\$800,480	\$807,160

CONTRACTUAL:

000-304	PROFESSIONAL SERVICES	\$21,080	\$12,500	\$3,510	\$15,000	\$15,000
000-311	ENGINEERING	26,912	10,000	8,233	15,000	15,000
000-312	EXTERMINATORS	0	700	0	500	500
000-315	LEGAL	0	5,000	0	2,500	2,500
000-321	DRUG TESTING	60	250	0	250	250
000-346	MEDICAL	0	500	0	500	500
000-347	PHOTOCOPY EQUIPMENT MAINTENANCE	1,704	2,000	614	2,000	2,000
000-375	SERVICE CONTRACT	2,686	4,500	415	2,500	2,500
TOTAL CONTRACTUAL		\$52,442	\$35,450	\$12,772	\$38,250	\$38,250

CAPITAL OUTLAY:

000-499	CAPITAL PURCHASES	24,723	376,010	7,123	0	427,000
TOTAL CAPITAL OUTLAY		\$24,723	\$376,010	\$7,123	\$0	\$427,000

AIRPORT GRANTS

DEPARTMENTAL/FUND APPROPRIATION DETAIL

007-401	CIP - AVIGATION EASEMENT	\$57,704	\$1,066,030	\$5,820	\$100,000	\$100,000
008-401	CIP - RUNWAY DESIGNS	\$631,129	\$6,770,075	\$4,923,402	\$100,000	\$100,000
009-401	CIP - RUNWAY CONSTRUCTION	\$152,638	\$20,000	\$13,734	\$0	\$0
010-401	CIP - MASTER PLAN UPDATE	\$12,695	\$300,000	\$1,266	\$434,370	\$434,370
011-401	CIP - TAXIWAY A REHAB	\$0	\$0	\$0	\$120,270	\$120,270
012-401	CIP - FUEL FARM RELOCATION	\$0	\$0	\$0	\$535,000	\$535,000
TOTAL GRANTS		\$854,166	\$8,156,105	\$4,944,222	\$1,289,640	\$1,289,640
DEPARTMENT TOTAL		1,953,603	9,577,275	5,269,903	2,437,880	2,876,455

DEPARTMENTAL/FUND APPROPRIATION DETAIL

AIRPORT - MECHANICS

142-5776

MAJOR AND MINOR OBJECT CLASSIFICATION	LAST YEAR FY 2017 - 2018	BUDGET FY 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUEST	BUDGET FY 2019 - 2020
PERSONNEL SERVICES:					
000-101 SALARIES-FULL TIME	\$97,619	\$113,250	\$60,545	\$139,640	\$139,640
000-102 SALARIES-PART TIME	24,202	28,500	11,338	30,000	30,000
000-103 SALARIES-OVER TIME	1,966	4,000	1,135	2,500	2,500
000-115 COST OF LIVING \ MERIT	0	10,085	0	10,195	4,500
000-118 INSURANCE RESERVE FUND	225	260	0	2,750	400
000-120 STATE RETIREMENT	16,839	21,220	10,631	26,785	26,785
000-130 F I C A (County Contribution)	7,646	9,035	4,500	10,675	10,675
000-135 MEDICARE (County Contribution)	1,788	2,115	1,052	2,495	2,495
000-150 WORKMEN'S COMPENSATION	3,629	4,500	2,250	4,500	4,500
000-160 HEALTH INSURANCE	13,234	18,790	9,032	21,600	25,200
000-199 REQUESTED POSITION(S)	0	0	0	22,195	0
TOTAL PERSONNEL SERVICES	\$167,148	\$211,755	\$100,483	\$273,335	\$246,695
OPERATING EXPENSES:					
000-204 BOOKS AND PUBLICATIONS	\$1,112	\$2,500	\$0	\$5,500	\$5,500
000-211 DUES AND SUBSCRIPTIONS	1,626	2,500	0	2,500	2,500
000-212 ELECTRICITY AND GAS	2,832	2,500	2,227	3,000	3,000
000-216 FUEL AND OIL	178	500	140	300	300
000-220 FREIGHT EXPENSE	2,195	3,000	814	3,000	3,000
000-222 LUBRICANTS	6,367	10,000	4,656	10,000	10,000
000-223 SUPPLIES - AVIATION PARTS	75,648	100,000	50,231	100,000	100,000
000-225 INSURANCE - BUILDINGS	331	250	0	500	500
000-228 INSURANCE - VEHICLES	579	595	0	625	750
000-232 INSURANCE - AVIATION	5,730	10,730	0	10,870	12,500
000-236 MEALS	229	500	103	500	500
000-243 POSTAGE	72	300	9	250	250
000-245 PRINTING	51	250	0	250	250
000-247 RENT -EQUIPMENT	560	2,000	0	0	0
000-250 REPAIRS TO BUILDINGS	558	3,000	683	3,000	3,000
000-251 REPAIRS TO EQUIPMENT	0	1,000	0	0	0
000-252 REPAIRS	349	500	62	0	0
000-260 SMALL HAND TOOLS	715	5,000	366	7,500	7,500
000-262 SUPPLIES - CONSUMABLE	5,043	7,500	5,530	10,000	10,000
000-265 SUPPLIES -CHEMICALS	0	250	0	250	250
000-269 SUPPLIES - OFFICE	2,641	750	675	1,000	1,000
000-075 TELEPHONE	169	180	122	200	200
000-277 TRAINING FOR EMPLOYEES	549	1,500	0	2,500	2,500
000-279 TRAVEL	687	1,000	0	1,500	1,500
000-280 UNIFORMS AND CLOTHING	719	750	425	1,000	1,000
000-284 SUPPLIES - SAFETY	2,582	2,000	1,320	2,500	2,500
000-293 LODGING	731	1,000	0	1,500	1,500
000-294 REGISTRATION FEES	135	1,000	0	1,500	1,500
TOTAL OPERATING EXPENSES	\$112,388	\$161,055	\$67,363	\$169,745	\$171,500
CONTRACTUAL:					
000-304 PROFESSIONAL SERVICES	\$13,013	\$10,000	\$3,247	\$10,000	\$10,000
000-346 MEDICAL	15	0	0	0	0
000-347 PHOTOCOPY EQUIPMENT MAINTENANCE	311	1,000	64	500	500
TOTAL CONTRACTUAL	\$13,339	\$11,000	\$3,311	\$10,500	\$10,500
CAPITAL OUTLAY:					
000-499 CAPITAL PURCHASES	9,128	12,500	0	0	1,600
TOTAL CAPITAL OUTLAY	\$9,128	\$12,500	\$0	\$0	\$1,600
DEPARTMENT TOTAL	\$302,003	\$396,310	\$171,157	\$453,580	\$430,295

DEPARTMENTAL/FUND APPROPRIATION DETAIL

ANDERSON COUNTY LIBRARY

143-5323

MAJOR AND MINOR OBJECT CLASSIFICATION	LAST YEAR FY 2017 - 2018	BUDGET FY 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUEST	BUDGET FY 2019 - 2020
OPERATING EXPENSE:					
000-086 ANDERSON COUNTY LIBRARY	\$5,339,395	\$5,481,300	\$2,427,573	\$5,615,085	\$5,615,085
TOTAL OPERATING EXPENSE	\$5,339,395	\$5,481,300	\$2,427,573	\$5,615,085	\$5,615,085
DEPARTMENT TOTAL	\$5,339,395	\$5,481,300	\$2,427,573	\$5,615,085	\$5,615,085

DEPARTMENTAL/FUND APPROPRIATION DETAIL

FAMILY COURT (Special Revenue)

150-5909

MAJOR AND MINOR OBJECT CLASSIFICATION	LAST YEAR FY 2017 - 2018	BUDGET FY 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUEST	BUDGET FY 2019 - 2020
PERSONNEL SERVICES:					
000-101 SALARIES-FULL TIME	\$234,384	\$236,010	\$126,331	\$264,555	\$264,555
000-115 COST OF LIVING/MERIT	0	38,150	0	34,125	31,815
000-118 INSURANCE RESERVE FUND	184	210	0	260	260
000-120 STATE RETIREMENT	31,873	34,365	18,394	41,165	41,165
000-130 F I C A (County Contribution)	14,088	14,635	7,618	16,400	16,400
000-135 MEDICARE (County Contribution)	3,295	3,420	1,782	3,835	3,835
000-150 WORKMEN'S COMPENSATION	683	850	425	6,755	6,755
000-160 HEALTH INSURANCE (County Contribution)	52,525	53,830	25,471	67,200	67,200
TOTAL PERSONNEL SERVICES	\$337,032	\$381,470	\$180,021	\$434,295	\$431,985
OPERATING EXPENSES:					
000-203 BANK FEES AND CHARGES	\$34,618	\$36,000	\$14,178	\$36,000	\$36,000
000-236 MEALS	0	500	0	500	500
000-243 POSTAGE	8,227	10,000	3,618	10,000	10,000
000-245 PRINTING	1,972	6,000	1,357	6,000	2,000
000-269 SUPPLIES - OFFICE	14,207	18,000	7,602	18,000	18,000
000-275 TELEPHONE	821	1,000	423	1,000	1,000
000-279 TRAVEL	0	1,000	0	1,000	0
000-293 LODGING	0	1,000	0	1,000	0
000-294 REGISTRATION FEES	0	500	0	500	0
TOTAL OPERATING EXPENSES	\$59,845	\$74,000	\$27,178	\$74,000	\$67,500
CONTRACTUAL:					
000-305 COMPUTER EQUIPMENT MAINTENANCE	\$6,901	\$500	\$475	\$500	\$500
000-347 PHOTOCOPY EQUIPMENT MAINTENANCE	8,189	9,000	4,701	9,000	9,000
000-375 SERVICE CONTRACTS	0	3,750	0	3,750	0
TOTAL CONTRACTUAL	\$15,090	\$13,250	\$5,176	\$13,250	\$9,500
100-001 TRANSFER OUT - GENERAL FUND	\$319,905	\$0	\$0	\$0	\$0
DEPARTMENT TOTAL	\$731,872	\$468,720	\$212,375	\$521,545	\$508,985

DEPARTMENTAL/FUND APPROPRIATION DETAIL

SHERIFF DEPT.- INCENTIVE					152-5905	
MAJOR AND MINOR OBJECT CLASSIFICATION		LAST YEAR FY 2017 - 2018	BUDGET FY 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUEST	BUDGET FY 2019 - 2020
OPERATING EXPENSES:						
000-269	SUPPLIES - OFFICE	1,920	20,000	0	20,000	20,000
000-280	UNIFORMS AND CLOTHING	12,169	35,000	0	35,000	35,000
000-284	SAFETY	0	30,000	0	30,000	30,000
TOTAL OPERATING EXPENSES		\$14,089	\$85,000	\$0	\$85,000	\$85,000
DEPARTMENT TOTAL		\$14,089	\$85,000	\$0	\$85,000	\$85,000

DEPARTMENTAL/FUND APPROPRIATION DETAIL

VICTIM BILL OF RIGHTS - SHERIFF				156-5823-002	
MAJOR AND MINOR OBJECT CLASSIFICATION	LAST YEAR FY 2017 - 2018	BUDGET FY 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUEST	BUDGET FY 2019 - 2020
PERSONNEL SERVICES:					
002-101 SALARIES-FULL TIME	\$86,370	\$85,130	\$43,250	\$92,775	\$92,775
002-103 SALARIES-OVERTIME	170	0	0	\$0	
002-115 COST OF LIVING \ MERIT	0	2,080	0	0	1,685
002-118 INSURANCE RESERVE FUND	92	105	0	130	130
002-120 STATE RETIREMENT	11,763	12,395	6,297	14,435	14,435
002-130 F I C A (County Contribution)	5,260	5,280	2,539	5,750	5,750
002-135 MEDICARE (County Contribution)	1,230	1,235	594	1,345	1,345
002-150 WORKMEN'S' COMPENSATION	4,207	4,500	2,250	2,370	2,370
002-160 HEALTH INSURANCE	14,181	18,640	8,980	16,800	16,800
TOTAL PERSONNEL SERVICES	\$123,273	\$129,365	\$63,910	\$133,605	\$135,290
OPERATING EXPENSES:					
002-228 INSURANCE - VEHICLES	\$0	\$1,345	\$0	\$1,720	\$1,720
TOTAL OPERATING EXPENSES	\$0	\$1,345	\$0	\$1,720	\$1,720
DEPARTMENT TOTAL	\$123,273	\$130,710	\$63,910	\$135,325	\$137,010

DEPARTMENTAL/FUND APPROPRIATION DETAIL

VICTIM BILL OF RIGHTS - SOLICITOR

156-5823-004

MAJOR AND MINOR OBJECT CLASSIFICATION		LAST YEAR FY 2017 - 2018	BUDGET FY 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUEST	BUDGET FY 2019 - 2020
PERSONNEL SERVICES:						
004-101	SALARIES-FULL TIME	\$73,000	\$73,280	\$36,500	\$67,515	\$67,515
004-120	STATE RETIREMENT	4,963	5,335	2,657	5,720	5,720
004-121	POLICE RETIREMENT	5,942	6,315	3,146	6,710	6,710
004-130	F I C A (County Contribution)	4,445	4,545	2,222	4,185	4,185
004-135	MEDICARE (County Contribution)	1,040	1,065	520	980	980
004-160	HEALTH INSURANCE	14,711	15,080	7,249	16,800	16,800
T	TOTAL PERSONNEL SERVICES	\$104,101	\$105,620	\$52,294	\$101,910	\$101,910
	DEPARTMENT TOTAL	\$104,101	\$105,620	\$52,294	\$101,910	\$101,910

DEPARTMENTAL/FUND APPROPRIATION DETAIL

VICTIMS OF CRIME ACT (VOCA)

157-5834

MAJOR AND MINOR OBJECT CLASSIFICATION	LAST YEAR FY 2017 - 2018	BUDGET FY 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUEST	BUDGET FY 2019 - 2020
PERSONNEL SERVICES:					
000-101 SALARIES-FULL TIME	\$0	\$0	\$0	\$114,000	\$114,880
000-115 COST OF LIVING/MERIT	0	0	0	0	2,085
000-118 INSURANCE RESERVE FUND	0	0	0	250	250
000-120 STATE RETIREMENT	0	0	0	17,740	17,875
000-130 F I C A (County Contribution)	0	0	0	7,155	7,120
000-135 MEDICARE (County Contribution)	0	0	0	1,705	1,665
000-150 WORKMEN'S COMPENSATION	0	0	0	3,740	2,935
000-160 HEALTH INSURANCE (County Contribution)	0	0	0	36,000	25,200
TOTAL PERSONNEL SERVICES	\$0	\$0	\$0	\$180,590	\$172,010
OPERATING EXPENSES:					
000-209 BANK FEES AND CHARGES	\$0	\$0	\$0	\$5,000	\$5,000
000-216 FUEL AND OIL	0	0	0	6,900	6,900
000-228 INSURANCE - VEHICLES	0	0	0	1,750	0
000-236 MEALS	0	0	0	1,500	1,500
000-269 SUPPLIES - OFFICE	0	0	0	1,500	1,500
000-275 TELEPHONE	0	0	0	1,560	1,560
000-277 TRAVEL	0	0	0	3,000	3,000
000-293 LODGING	0	0	0	7,500	7,500
TOTAL OPERATING EXPENSES	\$0	\$0	\$0	\$28,710	\$26,960
CONTRACTUAL:					
000-304 PROFESSIONAL SERVICES	\$0	\$0	\$0	\$1,500	\$1,500
TOTAL CONTRACTUAL	\$0	\$0	\$0	\$1,500	\$1,500
DEPARTMENT TOTAL	\$0	\$0	\$0	\$210,800	\$200,470

DEPARTMENTAL/FUND APPROPRIATION DETAIL

HAZMAT

163-5322

MAJOR AND MINOR OBJECT CLASSIFICATION	LAST YEAR FY 2017 - 2018	BUDGET FY 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUEST	BUDGET FY 2019 - 2020
OPERATING EXPENSES:					
000-209 COMPUTER SOFTWARE	\$5,301	\$15,000	\$393	\$15,000	\$15,000
000-216 FUEL AND OIL	1,185	1,500	789	1,500	1,500
000-226 INSURANCE - EQUIPMENT	589	690	0	690	850
000-228 INSURANCE - VEHICLE	3,503	3,715	0	3,715	4,800
000-236 MEALS	612	2,000	0	2,000	2,000
000-243 POSTAGE	3	200	47	200	200
000-252 REPAIRS	522	1,500	0	1,500	1,500
000-269 SUPPLIES - OFFICE	106	4,000	962	4,000	4,000
000-275 TELEPHONE	3,960	4,800	1,705	4,800	4,800
000-277 TRAINING FOR EMPLOYEES	4,899	3,000	950	3,000	3,000
000-279 TRAVEL	1,443	1,500	0	1,500	1,500
000-280 UNIFORMS AND CLOTHING	1,443	8,000	0	8,000	8,000
000-284 SAFETY	15,109	23,000	11,851	23,000	23,000
000-293 LODGING	2,402	3,000	0	3,000	3,000
TOTAL OPERATING EXPENSES	41,077	71,905	16,697	71,905	73,150
CONTRACTUAL:					
000-306 COMMUNICATION EQUIPMENT MAINT	\$2,217	\$5,000	\$0	\$5,000	\$5,000
TOTAL CONTRACTUAL	2,217	5,000	0	5,000	5,000
CAPITAL OUTLAY					
000-499 CAPITAL PURCHASES	\$7,209	\$0	\$0	\$0	\$0
TOTAL CAPITAL OUTLAY	\$7,209	\$0	\$0	\$0	\$0
DEPARTMENT TOTAL	\$50,503	\$76,905	\$16,697	\$76,905	\$78,150

DEPARTMENTAL/FUND APPROPRIATION DETAIL

F E M A		165-5912				
MAJOR AND MINOR OBJECT CLASSIFICATION		LAST YEAR FY 2017 - 2018	BUDGET FY 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUEST	BUDGET FY 2019 - 2020
<i>021 15SHSP04</i>						
021-236	MEALS	0	0	0	200	200
021-284	SUPPLIES - SAFETY	0	0	0	4,200	4,200
021-293	LODGING	0	0	0	600	600
021-499	CAPITAL PURCHASES	0	0	0	80,035	80,035
<i>022 18SHSP09</i>						
022-236	MEALS	0	0	0	215	215
022-284	SUPPLIES - SAFETY	0	0	0	4,000	4,000
022-293	LODGING	0	0	0	400	400
022-499	CAPITAL PURCHASES	0	0	0	58,900	58,900
<i>023 - 15SHSP16</i>						
023-284	SUPPLIES - SAFETY	0	0	0	2,500	2,500
<i>025 - PRE DISASTER MITIGATION</i>						
025-108	SALARY REIMBURSEMENT	\$23,174	\$13,000	\$2,408	\$0	\$0
025-236	MEALS	0	400	0	0	0
025-269	SUPPLIES - OFFICE	336	1,125	0	0	0
025-279	TRAVEL	0	1,200	0	0	0
<i>029 - 17SHSHO2 - BOMB</i>						
029-236	MEALS	0	1,250	0	0	0
029-277	TRAINING FOR EMPLOYEES	0	2,250	0	0	0
029-284	SAFETY	0	1,500	1,667	0	0
029-499	CAPITAL	0	30,000	18,893	0	0
<i>031 - SWAT</i>						
031-236	MEALS	0	1,000	0	0	0
031-277	TRAINING FOR EMPLOYEES	0	1,000	0	0	0
031-284	SAFETY	0	1,000	1,360	0	0
031-499	CAPITAL	18,386	60,000	41,861	0	0
<i>032 - 17SHSP16 - HAZMAT</i>						
032-236	MEALS	0	1,000	0	0	0
032-277	TRAINING FOR EMPLOYEES	0	2,000	0	0	0
032-284	SAFETY	0	5,000	9,958	0	0
032-499	CAPITAL	27,280	25,000	23,005	0	0
<i>036 - 19SHSP - BOMB</i>						
036-236	MEALS	0	0	0	1,000	1,000
036-277	TRAINING FOR EMPLOYEES	0	0	0	1,500	1,500
036-284	SAFETY	0	0	0	4,000	4,000
036-293	LODGING	0	0	0	1,000	1,000
036-499	CAPITAL	0	0	0	69,000	69,000
<i>037 - 19SHSP - SWAT</i>						
037-236	MEALS	0	0	0	500	500
037-284	SAFETY	0	0	0	7,330	7,330
037-293	LODGING	0	0	0	800	800
037-499	CAPITAL	0	0	0	114,700	114,700
<i>038 - 19SHSP - HAZMAT</i>						
038-236	MEALS	0	0	0	1,000	1,000
038-284	SAFETY	0	0	0	7,000	7,000
038-293	LODGING	0	0	0	1,000	1,000
038-499	CAPITAL	0	0	0	114,400	114,400
<i>039 - 19SHSP - HAZMAT</i>						
039-306	COMMUNICATIONS EQUIPMENT MAINT	0	0	0	5,000	5,000
039-499	CAPITAL	0	0	0	165,000	165,000
<i>049 - 16SHSP03</i>						
049-499	CAPITAL PURCHASES	1,283	0	0	0	0
<i>050 - 16SHSP10</i>						
050-269	SUPPLIES - OFFICE	2,232	0	0	0	0
050-499	CAPITAL PURCHASES	26,895	0	0	0	0
<i>051 - 16SHSP17</i>						
051-284	SUPPLIES - SAFETY	7,863	0	0	0	0
<i>052 - Emergency Management 2017</i>						
052-108	SALARY REIMBURSEMENT	52,384	0	0	0	0
052-236	MEALS	2,141	0	396	0	0
052-269	SUPPLIES - OFFICE	55	0	0	0	0

DEPARTMENTAL/FUND APPROPRIATION DETAIL

052-277	TRAINING FOR EMPLOYEES	1,999	0	1,244	0	0
052-279	TRAVEL	35	0	153		
052-284	SUPPLIES - SAFETY	13,482	7,000	0	0	0
052-293	LODGING	1,309	0	418		
052-499	CAPITAL PURCHASES	3,819	7,000	0	0	0
53 - Emergency Management 2018						
053-108	SALARY REIMBURSEMENT	0	60,000	13,815	0	0
053-236	MEALS	0	1,500	0	0	0
053-241	PROGRAM EXPENDITURES	0	0	350	0	0
053-277	TRAINING FOR EMPLOYEES	0	2,500	0	0	0
053-284	SUPPLIES - SAFETY	0	10,000	0	0	0
053-499	CAPITAL PURCHASES	0	6,000	0	0	0
54 - Emergency Management 2018						
054-108	SALARY REIMBURSEMENT	0	0	0	58,000	58,000
054-236	MEALS	0	0	0	1,500	1,500
054-277	TRAINING FOR EMPLOYEES	0	0	0	2,500	2,500
054-284	SUPPLIES - SAFETY	0	0	0	9,000	9,000
054-499	CAPITAL PURCHASES	0	0	0	6,500	6,500
DEPARTMENT TOTAL		\$182,673	\$240,725	\$115,528	\$721,780	\$721,780

DEPARTMENTAL/FUND APPROPRIATION DETAIL

SCHOOL RESOURCE OFFICER - DISTRICT 4

166-5243

MAJOR AND MINOR OBJECT CLASSIFICATION	LAST YEAR FY 2017 - 2018	BUDGET FY 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUEST	BUDGET FY 2019 - 2020
PERSONNEL SERVICES:					
000-101 SALARIES-FULL TIME	\$280,505	\$0	\$0	\$0	\$0
000-103 SALARIES-OVER TIME	2,558	0	0	0	0
000-118 INSURANCE RESERVE FUND	5,784	0	0	0	0
000-121 POLICE RETIREMENT	46,148	0	0	0	0
000-130 F I C A (County Contribution)	16,482	0	0	0	0
000-135 MEDICARE (County Contribution)	3,855	0	0	0	0
000-150 WORKER'S COMPENSATION	7,903	0	0	0	0
000-160 HEALTH INSURANCE (County Contribution)	50,175	0	0	0	0
TOTAL PERSONNEL SERVICES	\$413,410	\$0	\$0	\$0	\$0
DEPARTMENT TOTAL	\$413,410	\$0	\$0	\$0	\$0

DEPARTMENTAL/FUND APPROPRIATION DETAIL

DOCUMENTARY STAMPS					168-5255	
MAJOR AND MINOR OBJECT CLASSIFICATION		LAST YEAR FY 2017 - 2018	BUDGET FY 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUEST	BUDGET FY 2019 - 2020
OPERATING EXPENSES:						
000-207	DOCUMENTARY STAMPS	\$2,453,509	\$2,100,000	\$1,335,554	\$3,000,000	\$3,000,000
TOTAL OPERATING EXPENSES		\$2,453,509	\$2,100,000	\$1,335,554	\$3,000,000	\$3,000,000
6500-100-001 TRANSFER OUT - GENERAL FUND		\$0	\$300,000	\$0	\$350,000	\$350,000
DEPARTMENT TOTAL		\$2,453,509	\$2,400,000	\$1,335,554	\$3,350,000	\$3,350,000

DEPARTMENTAL/FUND APPROPRIATION DETAIL

DETENTION CENTER CANTEEN				173-5855		
MAJOR AND MINOR OBJECT CLASSIFICATION		LAST YEAR FY 2017 - 2018	BUDGET FY 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUEST	BUDGET FY 2019 - 2020
OPERATING EXPENSES:						
000-250	REPAIRS TO BUILDINGS	\$24,165	\$120,000	\$9,289	\$120,000	\$120,000
000-251	REPAIRS TO EQUIPMENT	47,201	120,000	42,934	120,000	120,000
000-263	SUPPLIES - BOARDING	<u>17,949</u>	<u>120,000</u>	<u>1,890</u>	<u>120,000</u>	<u>120,000</u>
TOTAL OPERATING EXPENSES		\$89,315	\$360,000	\$54,113	\$360,000	\$360,000
CAPITAL OUTLAY:						
000-499	CAPITAL PURCHASES	<u>\$7,200</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL CAPITAL OUTLAY		\$7,200	\$0	\$0	\$0	\$0
DEPARTMENT TOTAL		\$96,515	\$360,000	\$54,113	\$360,000	\$360,000

DEPARTMENTAL/FUND APPROPRIATION DETAIL

E-911		174-5063				
MAJOR AND MINOR OBJECT CLASSIFICATION		LAST YEAR FY 2017 - 2018	BUDGET FY 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUEST	BUDGET FY 2019 - 2020
PERSONNEL SERVICES:						
000-101	SALARIES-FULL TIME	\$142,026	\$165,060	\$75,128	\$173,865	\$173,865
000-103	SALARIES-OVER TIME	2,609	8,500	2,363	8,500	8,500
000-115	COST OF LIVING/MERIT	0	9,955	0	0	7,000
000-118	INSURANCE RESERVE FUND	608	700	0	3,200	900
000-120	STATE RETIREMENT	19,668	25,270	11,283	28,375	28,375
000-130	F I C A (County Contribution)	8,538	10,760	4,586	11,305	11,305
000-135	MEDICARE (County Contribution)	1,997	2,515	1,072	2,645	2,645
000-150	WORKMEN'S COMPENSATION	414	500	250	4,500	4,500
000-160	HEALTH INSURANCE (County Contribution)	26,937	39,190	12,509	33,600	33,600
TOTAL PERSONNEL SERVICES		\$202,797	\$262,450	\$107,191	\$265,990	\$270,690
OPERATING EXPENSES:						
000-209	COMPUTER SOFTWARE	\$160,816	\$187,050	\$186,693	\$213,085	\$213,085
000-211	DUES AND MEMBERSHIPS FEES	0	2,500	2,304	2,500	2,500
000-212	ELECTRICITY AND GAS	31,612	37,100	14,785	35,175	35,175
000-216	FUEL AND OIL	189	0	0	0	0
000-227	INSURANCE - SURETY BONDS	0	155	0	155	155
000-231	INSURANCE - DATA PROCESSING	4,549	5,095	0	5,095	5,900
000-236	MEALS	390	2,000	351	2,000	2,000
000-243	POSTAGE	117	150	42	150	150
000-245	PRINTING	0	250	0	250	250
000-251	REPAIRS TO EQUIPMENT	4,282	6,000	1,905	6,000	6,000
000-269	SUPPLIES - OFFICE	847	1,000	0	1,000	1,000
000-275	TELEPHONE	14,789	16,500	8,203	17,400	17,400
000-277	TRAINING FOR EMPLOYEES	27,013	35,000	8,042	30,000	30,000
000-279	TRAVEL	0	3,000	300	2,500	2,500
000-280	UNIFORMS AND CLOTHING	0	750	0	750	750
000-286	WATER AND SEWER	1,947	2,300	887	1,900	1,900
000-293	LODGING	1,162	4,000	333	2,500	2,500
TOTAL OPERATING EXPENSES		\$247,713	\$302,850	\$223,845	\$320,460	\$321,265
CONTRACTUAL:						
000-304	PROFESSIONAL SERVICES	\$71,795	\$97,160	\$62,322	\$99,000	\$98,520
000-306	COMMUNICATIONS EQUIPMENT MAINT	4,800	32,150	11,851	32,230	32,230
000-307	COMMUNICATIONS	608,128	627,000	356,795	627,000	627,000
000-312	EXTERMINATORS	0	0	0	0	480
000-315	LEGAL	0	2,000	0	0	0
000-369	BELL-SOUTH \ E-911 FEE	162,169	175,800	68,861	140,100	140,100
000-399	PERSONNEL REQUEST(S)			4,430	4,430	4,430
TOTAL CONTRACTUAL		\$846,892	\$934,110	\$504,259	\$902,760	\$902,760
CAPITAL OUTLAY:						
000-499	CAPITAL PURCHASES	\$206,031	\$1,599,840	\$9,025	\$63,210	\$63,210
TOTAL CAPITAL OUTLAY		\$206,031	\$1,599,840	\$9,025	\$63,210	\$63,210
100-255	TRANSFER OUT - CAPITAL LEASE	\$0	\$420,165	\$0	\$111,365	\$111,365
DEPARTMENT TOTAL		\$1,503,433	\$3,519,415	\$844,320	\$1,663,785	\$1,669,290

DEPARTMENTAL/FUND APPROPRIATION DETAIL

E-911 \ GIS				174-5063-001	
MAJOR AND MINOR OBJECT CLASSIFICATION	LAST YEAR FY 2017 - 2018	BUDGET FY 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUEST	BUDGET FY 2019 - 2020
OPERATING EXPENSES:					
001-209 COMPUTER SOFTWARE	\$430	\$3,500	\$235	\$500	\$500
001-236 MEALS	633	500	0	500	500
001-245 PRINTING	28,275	10,000	0	10,000	10,000
001-269 SUPPLIES - OFFICE	980	1,000	518	2,000	2,000
001-277 TRAINING FOR EMPLOYEES	0	1,000	1,815	3,500	3,500
001-293 LODGING	785	1,000	0	500	500
001-294 REGISTRATION FEES	90	500	0	0	0
TOTAL OPERATING EXPENSES	\$31,193	\$17,500	\$2,568	\$17,000	\$17,000
CONTRACTUAL:					
001-304 PROFESSIONAL SERVICES	\$0	\$5,000	\$3,000	\$5,000	\$5,000
001-347 PHOTOCOPY EQUIPMENT MAINTENANCE	8,612	9,000	4,614	9,500	9,500
001-375 SERVICE CONTRACTS	0	2,500	0	2,500	2,500
TOTAL CONTRACTUAL	\$8,612	\$16,500	\$7,614	\$17,000	\$17,000
CAPITAL OUTLAY:					
001-499 CAPITAL PURCHASES	\$0	\$0	\$16,966	\$0	\$0
TOTAL CAPITAL OUTLAY	\$0	\$0	\$16,966	\$0	\$0
DEPARTMENT TOTAL	\$39,805	\$34,000	\$27,148	\$34,000	\$34,000

DEPARTMENTAL/FUND APPROPRIATION DETAIL

STATE ACCOMMODATIONS TAX				175-5531		
MAJOR AND MINOR OBJECT CLASSIFICATION		LAST YEAR FY 2017 - 2018	BUDGET FY 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUEST	BUDGET FY 2019 - 2020
OPERATING EXPENSES:						
000-201	ADVERTISING	\$119,242	\$136,500	\$75,000	\$120,000	\$120,000
000-241	ATAX APPROPRIATIONS BY COUNCIL	258,358	295,750	250,927	260,000	260,000
TOTAL OPERATING EXPENSES		\$377,600	\$432,250	\$325,927	\$380,000	\$380,000
100-001	TRANSFER OUT - GENERAL FUND	\$44,874	\$47,750	\$0	\$45,000	\$45,000
DEPARTMENT TOTAL		\$422,474	\$480,000	\$325,927	\$425,000	\$425,000

DEPARTMENTAL/FUND APPROPRIATION DETAIL

INFRASTRUCTURE PROJECTS

176-5914

MAJOR AND MINOR OBJECT CLASSIFICATION		LAST YEAR FY 2017 - 2018	BUDGET FY 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUEST	BUDGET FY 2019 - 2020
CAPITAL OUTLAY:						
002-401	CIP - COX ROAD SHOULDER	0	150,000	0	0	0
007-401	CIP - CHEDDAR ROAD BRIDGE	0	25,000	0	40,000	40,000
008-401	CIP - SPEARMAN DRIVE WIDENING	4,200	8,000	0	58,000	58,000
009-401	CIP - SIMPSON ROAD BRIDGE000	0	265,000	5,100	100,000	100,000
010-401	CIP - HOPEWELL ROAD IMPROVEMENT	306,944	75,000	59,701	0	0
011-401	CIP - SHILOH CHURCH ROAD -EAST	119,610	156,000	65,628	0	0
014-401	CIP - PARKER BOWIE BRIDGE	8,300	25,000	4,650	25,000	25,000
047-401	CIP - FIRE TOWER ROAD BRIDGE	0	0	(1,000)	0	0
048-401	CIP - LOLLIS ROAD	83,005	0	0	0	0
051-401	CIP - WALKER ROAD BRIDGE	17,104	10,000	(3,812)	361,000	361,000
053-401	CIP - RAGSDALE ROAD	0	80,000	0	0	0
069-401	CIP - JACKSON STREET	0	200,000	0	200,000	200,000
074-401	CIP - HOWARD MCGEE ROAD	0	0	0	100,000	100,000
075-401	CIP - SHILOH CHURCH ROAD	0	0	43,793	0	0
079-401	CIP - CULVERTS REPLACEMENT	0	0	0	150,000	150,000
084-401	CIP - ROSEHILL BALLARD ROAD	231,621	0	0	0	0
TOTAL CAPITAL OUTLAY		\$770,784	\$994,000	\$174,060	\$1,034,000	\$1,034,000
DEPARTMENT TOTAL		\$770,784	\$994,000	\$174,060	\$1,034,000	\$1,034,000

DEPARTMENTAL/FUND APPROPRIATION DETAIL

COUNTY ACCOMMODATIONS FEE				177-5864	
MAJOR AND MINOR OBJECT CLASSIFICATION	LAST YEAR FY 2017 - 2018	BUDGET FY 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUEST	BUDGET FY 2019 - 2020
OPERATING EXPENSES:					
000-201 ANDERSON CONVENTION BUREAU	\$101,254	\$73,500	\$9,950	\$120,000	\$120,000
000-241 PROGRAM - RECREATIONAL	301,370	420,000	25,848	360,000	360,000
TOTAL OPERATING EXPENSES	402,624	493,500	35,798	480,000	480,000
CAPITAL OUTLAY:					
000-401 CIP -	\$600,580	\$740,000	\$31,546	\$730,000	\$624,000
TOTAL CAPITAL OUTLAY	\$600,580	\$740,000	\$31,546	\$730,000	\$624,000
6500-100-001 TRANSFER OUT - GENERAL FUND	0	400,000	0	400,000	400,000
6500-100-102 TRANSFER OUT - GRANT	73,154	0	53,729	0	106,000
6500-100-180 TRANSFER OUT - PARD	16,011	0	0	0	0
6500-100-312 TRANSFER OUT - GREENPOND	488,715	0	0	0	0
TOTAL TRANSFER OUTS	\$577,880	\$400,000	\$53,729	\$400,000	\$506,000
DEPARTMENT TOTAL	\$1,581,084	\$1,633,500	\$121,073	\$1,610,000	\$1,610,000

DEPARTMENTAL/FUND APPROPRIATION DETAIL

PARD / RECREATION / MATCHING GRANT FUND

180-5916

MAJOR AND MINOR OBJECT CLASSIFICATION		LAST YEAR FY 2017 - 2018	BUDGET FY 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUEST	BUDGET FY 2019 - 2020
CAPITAL OUTLAY:						
000-401	CIP - PARD	0	87,500	0	62,500	62,500
001-401	CIP - HURRICANE SPRINGS PARK	14,331	0	0	0	0
003-401	CIP - WELLINGTON PARK	0	6,250	0	0	0
010-401	CIP - BROADWAY LAKE	18,883	0	0	0	0
011-401	CIP - EAST WEST PARKWAY	69,824	300,000	17,897	0	0
012-401	CIP - SC PRT	0	0	0	226,180	226,180
013-401	CIP - PARKER BOWIE	0	6,250	1,000	0	0
014-401	CIP - FRIENDSHIP WALKING TRACK	2,529	0	0	0	0
016-401	CIP - BELTON LANDING	0	0	0	135,000	135,000
TOTAL CAPITAL OUTLAY		\$105,567	\$400,000	\$18,897	\$423,680	\$423,680
DEPARTMENT TOTAL		\$105,567	\$400,000	\$18,897	\$423,680	\$423,680

DEPARTMENTAL/FUND APPROPRIATION DETAIL

OFFICE OF JUSTICE PROGRAMS -

181-5917-XXX

MAJOR AND MINOR OBJECT CLASSIFICATION		LAST YEAR FY 2017 - 2018	BUDGET FY 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUEST	BUDGET FY 2019 - 2020
EXPENSES:						
011	JAG 2016					
011-284	SUPPLIES - SAFETY	1,091	0	0	0	0
011-499	CAPITAL PURCHASES	3,528	0	14,300	2,500	2,500
012	JAG 2017 DPS					
012-236	MEALS	0	4,480	936	0	0
012-277	TRAINING FOR EMPLOYEES	0	19,000	0	0	0
012-293	LODGING	0	4,440	0	0	0
012-294	REGISTRATION FEE	0	5,600	3,100	0	0
012-499	CAPITAL PURCHASES	0	66,000	63,685	0	0
013	JAG 2018 DPS					
012-236	MEALS	0	1,760	0	0	0
012-293	LODGING	0	6,875	0	0	0
012-294	REGISTRATION FEE	0	8,250	0	0	0
012-499	CAPITAL PURCHASES	0	152,000	0	0	0
014	JAG 2018 DPS					
014-284	SAFETY	0	15,000	0	0	0
014-499	CAPITAL PURCHASES	0	55,000	0	63,110	63,110
019	JAG 2015					
019-209	COMPUTER SOFTWARE	100	0	0	0	0
020	JAG 2017					
020-499	CAPITAL PURCHASES	0	60,500	0	60,425	60,425
021	JAG 2019 OJP					
021-499	CAPITAL PURCHASES	0	0	0	65,000	65,000
22	JAG 2019 - DPS					
022-101	SALARIES	0	0	0	105,200	105,200
022-121	RETIREMENT - POLICE	0	0	0	16,370	16,370
022-130	SOCIAL SECURITY	0	0	0	6,530	6,530
022-135	MEDICARE	0	0	0	1,525	1,525
022-150	WORKMEN'S COMP	0	0	0	3,365	3,365
022-160	HEALTH INSURANCE	0	0	0	14,390	14,390
23	PROJECT SAFE NEIGHBORHOOD					
023-304	PROFESSIONAL SERVICES	0	0	0	89,000	89,000
DEPARTMENT TOTAL		4,719	398,905	82,021	427,415	427,415

DEPARTMENTAL/FUND APPROPRIATION DETAIL

DUKE POWER - EPD

191-5919

MAJOR AND MINOR OBJECT CLASSIFICATION	LAST YEAR FY 2017 - 2018	BUDGET FY 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUEST	BUDGET FY 2019 - 2020
OPERATING EXPENSES:					
000-215 FOOD	\$1,146	\$2,000	\$50	\$2,000	\$2,000
000-226 INSURANCE - EQUIPMENT	216	255	0	255	100
000-236 MEALS	1,572	4,000	0	4,000	4,000
000-251 REPAIRS TO EQUIPMENT	0	3,000	0	3,000	3,000
000-269 SUPPLIES - OFFICE	280	3,000	874	3,000	3,000
000-277 TRAINING FOR EMPLOYEES	0	5,000	0	5,000	5,000
000-279 TRAVEL	0	1,500	0	1,500	1,500
000-284 SAFETY	0	5,000	0	5,000	5,000
000-293 LODGING	0	5,000	0	5,000	5,000
TOTAL OPERATING EXPENSES	\$3,214	\$28,755	\$924	\$28,755	\$28,600
CONTRACTUAL:					
000-306 COMMUNICATIONS EQUIPMENT	0	5,000	0	5,000	5,000
TOTAL CONTRACTUAL	\$0	\$5,000	\$0	\$5,000	\$5,000
CAPITAL OUTLAY:					
000-499 CAPITAL PURCHASES	\$0	\$10,000	\$0	\$10,000	\$10,000
TOTAL CAPITAL OUTLAY	\$0	\$10,000	\$0	\$10,000	\$10,000
DEPARTMENT TOTAL	\$3,214	\$43,755	\$924	\$43,755	\$43,600

DEPARTMENTAL/FUND APPROPRIATION DETAIL

EMERGENCY MEDICAL SERVICES

193-5972

MAJOR AND MINOR OBJECT CLASSIFICATION		LAST YEAR FY 2017 - 2018	BUDGET FY 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUEST	BUDGET FY 2019 - 2020
PERSONNEL SERVICES:						
000-101	SALARIES-FULL TIME	\$103,707	\$99,460	\$54,962	\$99,460	\$110,770
000-102	SALARIES-PART TIME	127,489	188,000	55,202	188,000	188,000
000-103	SALARIES-OVERTIME	5,983	15,000	2,166	5,000	5,000
000-106	SALARIES-BOARD MEMBER	0	12,500	0	12,500	0
000-108	SALARY REIMBURSEMENT	(180)	0	0	0	0
000-115	COST OF LIVING \MERIT	0	13,300	0	0	9,920
000-118	INSURANCE RESERVE FUND	2,033	2,340	0	2,340	3,200
000-120	RETIREMENT - STATE	13,986	32,500	7,682	32,500	28,490
000-121	RETIREMENT - POLICE	10,045	13,660	5,895	13,660	21,925
000-130	F I C A (County Contribution)	14,511	19,530	6,885	19,530	19,610
000-135	MEDICARE (County Contribution)	3,394	4,570	1,610	4,570	4,585
000-150	WORKMEN'S COMPENSATION	17,591	22,000	11,000	22,000	7,800
000-160	HEALTH INSURANCE	13,962	9,020	4,336	9,020	16,800
TOTAL PERSONNEL SERVICES		\$312,521	\$431,880	\$149,738	\$408,580	\$416,100
OPERATING EXPENSES:						
000-204	BOOKS AND PUBLICATIONS	\$149	\$1,000	\$0	\$1,000	\$500
000-209	COMPUTER SOFTWARE	18,394	8,000	2,079	8,000	8,000
000-211	DUES AND SUBSCRIPTIONS	417	1,000	0	1,000	1,000
000-215	FOOD	396	2,000	467	2,000	2,000
000-216	FUEL AND OIL	12,693	15,000	6,063	16,000	16,000
000-224	INSURANCE - MALPRACTICE	3,576	3,580	0	3,580	4,700
000-226	INSURANCE - EQUIPMENT	317	370	0	370	500
000-228	INSURANCE - VEHICLES	3,672	4,460	0	4,460	7,000
000-236	MEALS	724	2,000	63	1,000	1,000
000-243	POSTAGE	49	300	4	300	300
000-250	REPAIRS TO BUILDINGS	180	0	0	0	0
000-252	REPAIRS	6,433	25,000	1,181	25,000	15,000
000-265	SUPPLIES - CLEANING	351	500	49	1,000	1,000
000-269	SUPPLIES - OFFICE	3,050	6,000	(17)	6,000	6,000
000-275	TELEPHONE	23,293	19,000	6,541	19,000	19,000
000-277	TRAINING FOR EMPLOYEES	6,692	12,000	1,790	12,000	10,000
000-279	TRAVEL	594	5,000	0	5,000	3,000
000-280	UNIFORMS AND CLOTHING	6,504	4,000	0	4,000	4,000
000-283	SUPPLIES - MEDICAL	19,189	20,000	2,382	20,000	20,000
000-284	SUPPLIES -SAFETY	2,082	2,500	0	2,500	2,500
000-293	LODGING	3,278	5,000	0	5,000	5,000
000-294	REGISTRATION FEE	2,159	3,000	0	3,000	3,000
TOTAL OPERATING EXPENSES		\$114,192	\$139,710	\$20,602	\$140,210	\$129,500
CONTRACTUAL:						
000-304	PROFESSIONAL SERVICES	\$0	\$0	\$0	\$0	\$12,500
000-307	COMMUNICATIONS	7,818	15,000	0	15,000	15,000
000-310	EMERGENCY MEDICAL SERVICES	4,202,265	4,527,355	2,547,401	4,857,355	4,857,355
000-321	DRUG TESTING	120	200	0	200	200
000-345	VETERINARY SERVICES	1,638	0	0	0	0
000-347	PHOTOCOPY EQUIPMENT MAINTENANCE	4,005	3,850	1,879	3,850	3,850
TOTAL CONTRACTUAL EXPENSES		\$4,215,846	\$4,546,405	\$2,549,280	\$4,876,405	\$4,888,905
CAPITAL OUTLAY:						
000-499	CAPITAL PURCHASES	\$0	\$38,000	\$0	\$0	\$26,000
TOTAL CAPITAL OUTLAY		\$0	\$38,000	\$0	\$0	\$26,000
000-501	INTEREST	\$0	\$0	\$0	\$0	\$0
GRANTS:						
010-283	SUPPLIES - MEDICAL	\$10,533	\$17,000	\$0	\$17,000	\$17,000
010-307	COMMUNICATIONS	\$6,280	\$0	\$0	\$0	\$0
DEPARTMENT TOTAL		\$4,659,372	\$5,172,995	\$2,719,620	\$5,442,195	\$5,477,505

DEPARTMENTAL/FUND APPROPRIATION DETAIL

ANIMAL SHELTER		194-5973				
MAJOR AND MINOR OBJECT CLASSIFICATION		LAST YEAR FY 2017 - 2018	BUDGET FY 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUEST	BUDGET FY 2019 - 2020
OPERATING EXPENSES:						
000-241	PROGRAM EXPENDITURES	\$2,119	\$0	\$86	\$0	\$0
000-283	SUPPLIES - MEDICAL	9,925	30,000	0	45,000	45,000
000-292	SUPPLIES - ANIMAL SHELTER	13,916	35,000	0	45,000	45,000
TOTAL OPERATING EXPENSES		\$25,960	\$65,000	\$86	\$90,000	\$90,000
DEPARTMENT TOTAL		\$25,960	\$65,000	\$86	\$90,000	\$90,000
DOG PARK						
001-241	DOG PARK EXPENDITURES	\$0	\$0	\$3,020	\$150,000	\$150,000
TOTAL OPERATING EXPENSES		\$0	\$0	\$3,020	\$150,000	\$150,000
FUND 194 TOTAL		\$25,960	\$65,000	\$3,106	\$240,000	\$240,000

DEPARTMENTAL/FUND APPROPRIATION DETAIL

SHERIFF - DRUG FUND

195-5921

MAJOR AND MINOR OBJECT CLASSIFICATION	LAST YEAR FY 2017 - 2018	BUDGET FY 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUEST	BUDGET FY 2019 - 2020
PERSONNEL SERVICES:					
002-101 SALARIES-FULL TIME	\$24,808	\$43,165	\$21,930	\$51,390	\$51,390
002-103 SALARIES-OVERTIME	553	0	780	0	0
002-115 COST OF LIVING\MERIT	0	1,055	0	0	935
002-121 RETIREMENT - POLICE	4,195	7,440	3,915	9,375	9,375
002-130 F I C A (County Contribution)	1,582	2,675	1,393	3,185	3,185
002-135 MEDICARE (County Contribution)	370	625	326	745	745
002-150 WORKMEN'S COMPENSATION	0	1,300	325	1,325	1,325
002-160 HEALTH INSURANCE	253	6,265	2	8,400	8,400
TOTAL PERSONNEL SERVICES	\$31,761	\$62,525	\$28,671	\$74,420	\$75,355
OPERATING EXPENSES:					
001-241 NARC - HOLDING	\$181,272	\$100,000	\$30,616	\$150,000	\$150,000
002-150 NARC - STATE WORKMAN'S COMP	723	0	325	0	0
002-160 NARC - STATE HEALTH INSURANCE	2,508	0	3,214	0	0
002-241 NARC - STATE PROGRAM EXPENDITURES	142,644	350,000	34,241	300,000	300,000
002-294 NARC - STATE REGISTRATION	370	0	540	0	0
002-499 NARC - STATE CAPITAL PURCHASES	0	0	11,114	0	0
003-241 NARC - FEDERAL	40,026	350,000	30,379	350,000	350,000
TOTAL OPERATING EXPENSES	\$367,543	\$800,000	\$110,429	\$800,000	\$800,000
DEPARTMENT TOTAL	\$399,304	\$862,525	\$139,100	\$874,420	\$875,355

DEPARTMENTAL/FUND APPROPRIATION DETAIL

INFRASTRUCTURE RESERVE FUND				196-5922	
MAJOR AND MINOR OBJECT CLASSIFICATION	LAST YEAR FY 2017 - 2018	BUDGET FY 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUEST	BUDGET FY 2019 - 2020
OPERATING EXPENSES:					
000-241 PROGRAM EXPENDITURES	\$0	\$100,000	\$100,000	\$0	\$0
TOTAL OPERATING EXPENSES	\$0	\$100,000	\$100,000	\$0	\$0
100-117 TRANSFER OUT - TTI	650,000	0	0	0	1,034,000
100-176 TRANSFER OUT - INFRASTRUCTURE	770,783	994,000	0	1,034,000	0
100-255 TRANSFER OUT - CAPITAL LEASE	705,858	705,505	0	705,915	705,915
DEPARTMENT TOTAL	\$2,126,641	\$1,799,505	\$100,000	\$1,739,915	\$1,739,915

DEPARTMENTAL/FUND APPROPRIATION DETAIL

SHERIFF - FORFEITURES - NON DRUG				198-5947	
MAJOR AND MINOR OBJECT CLASSIFICATION	LAST YEAR FY 2017 - 2018	BUDGET FY 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUEST	BUDGET FY 2019 - 2020
OPERATING EXPENSES:					
000-209 COMPUTER SOFTWARE	2,501	0	0	3,000	3,000
000-211 DUES AND SUBSCRIPTIONS	885	0	0	0	0
000-236 MEALS	140	0	280	0	0
000-241 PROGRAM - EXPENDITURES	(128)	0	0	0	0
000-277 TRAINING FOR EMPLOYEES	338	20,000	0	20,000	20,000
000-280 UNIFORMS AND CLOTHING	0	50,000	0	50,000	50,000
000-284 SAFETY	13,881	30,000	17,437	42,000	42,000
000-293 LODGING	0	5,000	0	5,000	5,000
TOTAL OPERATING EXPENSES	\$17,617	\$105,000	\$17,717	\$120,000	\$120,000
DEPARTMENT TOTAL	\$17,617	\$105,000	\$17,717	\$120,000	\$120,000

DEPARTMENTAL/FUND APPROPRIATION DETAIL

2006 & 2007 SSRB		261-5865				
MAJOR AND MINOR OBJECT CLASSIFICATION		LAST YEAR FY 2017 - 2018	BUDGET FY 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUEST	BUDGET FY 2019 - 2020
DEBT SERVICE:						
000-501	INTEREST	\$111,161	\$86,770	\$0	\$0	\$0
000-502	PRINCIPAL PAYMENTS	620,000	650,000	0	0	0
000-503	FINANCING FEES	4,000	4,000	0	0	0
TOTAL DEBT SERVICE		\$735,161	\$740,770	\$0	\$0	\$0
DEPARTMENT TOTAL		\$735,161	\$740,770	\$0	\$0	\$0

DEPARTMENTAL/FUND APPROPRIATION DETAIL

2004 SSRB		263-5928				
MAJOR AND MINOR OBJECT CLASSIFICATION		LAST YEAR FY 2017 - 2018	BUDGET FY 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUEST	BUDGET FY 2019 - 2020
DEBT SERVICE:						
000-501	INTEREST	\$20,163	\$5,150	\$5,147	\$0	\$0
000-502	PRINCIPAL PAYMENTS	700,000	730,000	0	0	0
000-503	FINANCING FEES	2,000	2,000	0	0	0
TOTAL DEBT SERVICE		\$722,163	\$737,150	\$5,147	\$0	\$0
DEPARTMENT TOTAL		\$722,163	\$737,150	\$5,147	\$0	\$0

DEPARTMENTAL/FUND APPROPRIATION DETAIL

SSRB (S)		265-5709			
MAJOR AND MINOR OBJECT CLASSIFICATION		LAST YEAR FY 2017 - 2018	BUDGET FY 2018 - 2019	SIX MONTH ACTUAL	BUDGET FY 2019 - 2020
DEBT SERVICE:					
000-501	INTEREST	\$52,337	\$556,260	\$0	\$830,000
000-502	PRINCIPAL PAYMENTS	240,000	160,000	0	851,000
000-503	FINANCING FEES	2,000	4,000	2,000	2,000
TOTAL DEBT SERVICE		\$294,337	\$720,260	\$2,000	\$1,683,000
DEPARTMENT TOTAL		\$294,337	\$720,260	\$2,000	\$1,683,000

DEPARTMENTAL/FUND APPROPRIATION DETAIL

ARTHREX				311-5939		
MAJOR AND MINOR OBJECT CLASSIFICATION		LAST YEAR FY 2017 - 2018	BUDGET FY 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUEST	BUDGET FY 2019 - 2020
CAPITAL OUTLAY:						
000-401	CONSTRUCTION IN PROGRESS	\$0	\$0	\$0	\$2,750,000	\$2,750,000
TOTAL CAPITAL OUTLAY		\$0	\$0	\$0	\$2,750,000	\$2,750,000
DEPARTMENT TOTAL		\$0	\$0	\$0	\$2,750,000	\$2,750,000

DEPARTMENTAL/FUND APPROPRIATION DETAIL

GREENPOND				312-5935	
MAJOR AND MINOR OBJECT CLASSIFICATION	LAST YEAR FY 2017 - 2018	BUDGET FY 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUEST	BUDGET FY 2019 - 2020
CAPITAL OUTLAY:					
000-401 CONSTRUCTION IN PROGRESS	\$1,308,740	\$1,200,005	\$60,073	\$631,730	\$631,730
TOTAL CAPITAL OUTLAY	\$1,308,740	\$1,200,005	\$60,073	\$631,730	\$631,730
DEPARTMENT TOTAL	\$1,308,740	\$1,200,005	\$60,073	\$631,730	\$631,730

DEPARTMENTAL/FUND APPROPRIATION DETAIL

2016 GENERAL OBLIGATIONS BONDS				313-5936	
MAJOR AND MINOR OBJECT CLASSIFICATION	LAST YEAR FY 2017 - 2018	BUDGET FY 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUEST	BUDGET FY 2019 - 2020
CAPITAL OUTLAY:					
000-401 CONSTRUCTION IN PROGRESS	\$60,129	\$0	\$0	\$0	\$0
TOTAL CAPITAL OUTLAY	\$60,129	\$0	\$0	\$0	\$0
6500-100-201 TRANSFER OUT- 2016 GOB	\$7,096,745	\$0	\$0	\$0	\$0
6500-100-368 TRANSFER OUT- ECONOMIC DEVELOPMENT	\$350	\$0	\$0	\$0	\$0
DEPARTMENT TOTAL	\$7,157,224	\$0	\$0	\$0	\$0

DEPARTMENTAL/FUND APPROPRIATION DETAIL

TTI		317-5993				
MAJOR AND MINOR OBJECT CLASSIFICATION		LAST YEAR FY 2017 - 2018	BUDGET FY 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUEST	BUDGET FY 2019 - 2020
CAPITAL OUTLAY:						
000-401	CONSTRUCTION IN PROGRESS - TTI	\$6,046,117	\$0	\$3,560	\$1,000,000	\$1,000,000
TOTAL CAPITAL OUTLAY		\$6,046,117	\$0	\$3,560	\$1,000,000	\$1,000,000
DEPARTMENT TOTAL		\$6,046,117	\$0	\$3,560	\$1,000,000	\$1,000,000

DEPARTMENTAL/FUND APPROPRIATION DETAIL

2019 GENERAL OBLIGATIONS BONDS				319-5997	
MAJOR AND MINOR OBJECT CLASSIFICATION	LAST YEAR FY 2017 - 2018	BUDGET FY 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUEST	BUDGET FY 2019 - 2020
CAPITAL OUTLAY:					
000-401 CONSTRUCTION IN PROGRESS - TTI	\$0	\$0	\$0	\$8,500,000	\$8,500,000
TOTAL CAPITAL OUTLAY	\$0	\$0	\$0	\$8,500,000	\$8,500,000
DEPARTMENT TOTAL	\$0	\$0	\$0	\$8,500,000	\$8,500,000

DEPARTMENTAL/FUND APPROPRIATION DETAIL

2018 SSRB						346-5874
MAJOR AND MINOR OBJECT CLASSIFICATION		LAST YEAR FY 2017 - 2018	BUDGET FY 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUEST	BUDGET FY 2019 - 2020
CONTRACTUAL						
000-315	LEGAL	\$1,410	\$0	\$0	\$0	\$0
001-401	CIP - WELLPINE SEWER	0	1,500,000	0	2,428,500	2,428,500
002-401	CIP - 6 & 20 WWTP	0	5,500,000	0	6,098,350	6,098,350
003-401	CIP - EXIT 14	0	10,000,000	0	14,099,600	14,099,600
TOTAL CAPITAL OUTLAY		\$1,410	\$17,000,000	\$0	\$22,626,450	\$22,626,450
DEPARTMENT TOTAL		1,410	17,000,000	0	22,626,450	22,626,450

DEPARTMENTAL/FUND APPROPRIATION DETAIL

CAPITAL PROJECT RESERVE FUND				360-5231		
MAJOR AND MINOR OBJECT CLASSIFICATION		LAST YEAR FY 2017 - 2018	BUDGET FY 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUEST	BUDGET FY 2019 - 2020
OPERATING EXPENSES:						
008-020	ARBITRAGE	\$0	\$10,000	\$0	\$0	\$0
TOTAL OPERATING EXPENSES		\$0	\$10,000	\$0	\$0	\$0
CAPITAL OUTLAY:						
000-401	CIP - BUILDING MAINTENANCE - PROJECTS	\$826,641	\$1,300,000	\$421,174	\$975,000	\$975,000
001-401	CIP - AIRPORT TERMINAL	0	3,502,825	0	2,259,715	2,259,715
007-499	CAPITAL PURCHASES -	234,145	250,000	0	250,000	250,000
008-401	CIP - BUILDING MAINTENANCE - PROJECTS	(1,255)	0	0	0	0
008-498	CAPITAL PURCHASES - CASH	430,446	2,415,150	475,348	1,115,840	1,115,840
008-499	CAPITAL PURCHASES - LEASE	3,659,457	2,250,000	168,170	2,250,000	2,250,000
TOTAL CAPITAL OUTLAY		\$5,149,434	\$9,717,975	\$1,064,692	\$6,850,555	\$6,850,555
DEBT SERVICE:						
000-503	FINANCING FEES	\$0	\$0	\$300	\$0	\$0
000-504	BOND ISSUANCE	0	0	48,333	0	0
TOTAL DEBT SERVICE		\$0	\$0	\$48,633	\$0	\$0
TRANSFER OUT:						
100-165	TRANSFER OUT - FEMA	\$7	\$0	\$0	\$0	\$0
100-202	TRANSFER OUT - 2019 GOB	\$0	\$0	\$0	\$250,000	\$250,000
100-255	TRANSFER OUT - CAPITAL LEASE	\$919,835	\$1,894,555	\$0	\$2,323,035	\$2,323,035
100-317	TRANSFER OUT - TTI	\$55,886	\$0	\$0	\$0	\$0
DEPARTMENT TOTAL		\$6,125,162	\$11,622,530	\$1,113,325	\$9,423,590	\$9,423,590

DEPARTMENTAL/FUND APPROPRIATION DETAIL

ECONOMIC DEVELOPMENT - INDUSTRIAL PARK

368-5236

MAJOR AND MINOR OBJECT CLASSIFICATION		LAST YEAR FY 2017 - 2018	BUDGET FY 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUEST	BUDGET FY 2019 - 2020
TRANSFER OUT:						
100-201	TRANSFER OUT - 2016 GOB	\$31,653	\$0	\$0	\$0	\$0
100-261	TRANSFER OUT - 06 & 07 SSRB	735,161	740,770	0	0	0
100-263	TRANSFER OUT - MICHELIN SSRB	722,163	737,150	0	0	0
100-265	TRANSFER OUT - SSRB(S)	294,337	720,260	0	1,683,000	1,683,000
DEPARTMENT TOTAL		\$1,783,314	\$2,198,180	\$0	\$1,683,000	\$1,683,000

DEPARTMENTAL/FUND APPROPRIATION DETAIL

WASTEWATER MANAGEMENT

410-5612

MAJOR AND MINOR OBJECT CLASSIFICATION	LAST YEAR FY 2017 - 2018	BUDGET FY 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUEST	BUDGET FY 2019 - 2020
PERSONNEL SERVICES:					
641-101 SALARIES-FULL TIME	\$694,191	\$710,510	\$390,627	\$801,970	\$790,445
641-102 SALARIES-PART TIME	44,771	55,000	21,825	71,955	71,955
641-103 SALARIES-OVER TIME	14,899	22,500	12,085	22,500	22,500
641-110 COMPENSATED ABSENCES	6,833	3,000	0	3,000	3,000
641-115 COST OF LIVING \ MERIT	0	94,460	0	0	14,350
641-118 INSURANCE RESERVE FUND	5,560	6,395	0	8,400	8,300
641-120 STATE RETIREMENT	99,635	108,570	59,324	134,450	127,175
641-121 POLICE RETIREMENT	3,197	7,300	2,785	5,900	12,330
641-130 F I C A (County Contribution)	44,894	48,860	25,197	53,575	54,865
641-135 MEDICARE (County Contribution)	10,500	11,425	5,893	12,530	12,830
641-140 UNEMPLOYMENT COMPENSATION	0	2,000	0	2,000	2,000
641-150 WORKMEN'S COMPENSATION	18,970	24,000	12,000	24,000	22,500
641-160 HEALTH INSURANCE (County Contribution)	155,997	161,345	77,642	120,600	142,800
641-171 PENSION EXPENSE - GABS	97,409	200,000	0	120,000	120,000
641-173 OPEB EXPENSE - GASB 75	5,573	0	0	7,000	7,000
641-198 UPGRADES	0	25,000	0	25,000	25,000
TOTAL PERSONNEL SERVICES	\$1,202,429	\$1,480,365	\$607,378	\$1,412,880	\$1,437,050

OPERATING EXPENSES:

641-201 ADVERTISING	\$334	\$1,750	\$0	\$1,000	\$1,000
641-202 BAD DEBT EXPENSE	147,542	70,000	0	150,000	150,000
641-206 CREDIT CARD CHARGES	8,224	9,000	1,518	10,000	10,000
641-209 COMPUTER SOFTWARE	1,945	3,500	0	3,500	3,500
641-210 DEPRECIATION	1,592,394	1,600,000	0	1,625,000	1,625,000
641-211 DUES AND MEMBERSHIPS FEES	4,774	8,555	4,948	6,600	6,600
641-212 ELECTRICITY AND GAS	200,195	215,000	108,602	204,750	204,750
641-216 FUEL AND OIL	38,905	42,000	20,027	39,000	39,000
641-221 AMORTIZATION EXPENSE	1,857,292	1,860,000	0	1,860,000	1,860,000
641-225 INSURANCE - BUILDING	10,992	12,310	0	15,000	15,000
641-226 INSURANCE - EQUIPMENT	3,600	4,135	345	5,000	5,900
641-228 INSURANCE - VEHICLES	9,773	11,940	0	12,000	12,500
641-231 INSURANCE - DATA PROCESSING	65	70	0	100	100
641-236 MEALS (SUBSISTENCE)	2,381	3,300	395	3,300	3,300
641-243 POSTAGE	1,393	2,000	666	2,000	2,000
641-245 PRINTING	7,024	12,000	4,073	11,000	11,000
641-247 RENT - EQUIPMENT	13,781	25,000	10,854	33,000	33,000
641-250 REPAIRS TO BUILDING	9,560	35,000	(3,280)	27,000	27,000
641-252 REPAIRS	26,156	37,000	15,840	37,000	37,000
641-255 REVENUE REMITTANCE	1,280,120	1,500,000	701,863	1,880,000	1,880,000
641-260 SMALL HAND TOOLS	606	2,000	1,038	2,000	2,000
641-264 SUPPLIES - CHEMICALS	18,064	31,500	7,434	30,000	30,000
641-265 SUPPLIES - JANITORIAL	0	2,500	59	1,500	1,500
641-269 SUPPLIES - OFFICE	1,743	9,950	3,710	13,550	13,550
641-275 TELEPHONE	21,618	23,000	9,356	23,000	23,000
641-277 TRAINING FOR EMPLOYEES	2,830	10,450	120	10,450	10,450
641-279 TRAVEL	830	2,100	0	2,100	2,100
641-280 UNIFORMS AND CLOTHING	4,814	6,000	664	6,000	6,000
641-284 SAFETY	4,203	12,900	3,599	21,700	15,000
641-286 WATER AND SEWER	19,456	25,000	6,875	20,000	20,000
641-288 SUPPLIES - SEWER	28,041	130,000	44,296	136,375	130,000
641-293 LODGING	2,538	4,000	0	4,000	4,000
641-294 REGISTRATION FEES	2,012	4,050	17	4,050	4,050
TOTAL OPERATING EXPENSES	\$5,323,205	\$5,716,010	\$943,019	\$6,199,975	\$6,188,300

CONTRACTUAL:

641-303 REPAIRS TO EQUIPMENT	\$135,076	\$225,000	\$51,582	\$230,000	\$200,000
641-304 PROFESSIONAL SERVICES/PROGRAMS	54,025	140,000	39,517	160,000	140,000
641-307 COMMUNICATIONS	85	0	0	0	0
641-311 ENGINEERING	31,946	125,000	15,703	125,000	100,000
641-312 EXTERMINATORS	10,800	20,000	6,600	20,000	20,000
641-315 LEGAL	0	5,000	0	5,000	5,000
641-346 MEDICAL	1,406	2,640	500	2,440	2,440
641-347 PHOTOCOPY EQUIPMENT MAINTENANCE	3,010	3,500	1,662	3,500	3,500
641-370 DISPOSAL FEE	7,573	8,000	2,942	8,000	8,000
641-375 SERVICE CONTRACTS	32,036	43,500	6,782	40,400	40,400
641-377 COLLECTION FEE (BC \ H)	11,180	13,500	6,750	14,000	14,000
641-378 COLLECTION FEE - E C U	56,694	60,000	19,139	60,000	60,000
641-381 COLLECTION FEE (West Anderson)	8,726	9,000	1,494	9,000	9,000
641-383 COLLECTION FEE (Broadway)	2,324	2,100	1,034	2,100	2,100
641-384 COLLECTION FEE (SCAC)	5,036	4,500	802	5,000	5,000

DEPARTMENTAL/FUND APPROPRIATION DETAIL

641-385	COLLECTION FEE (Sandy Springs)	1,464	2,400	1,200	2,400	2,400
641-386	COLLECTION FEE (Powdersville)	28,710	30,000	13,144	0	10,600
TOTAL CONTRACTUAL		\$390,091	\$694,140	\$168,851	\$686,840	\$622,440
DEBT SERVICE:						
641-501	INTEREST	\$1,080,285	\$1,092,500	\$7,715	\$1,040,000	\$1,040,000
641-503	FINANCING FEES	2,900	2,900	1,250	2,900	2,900
TOTAL DEBT SERVICE		\$1,083,185	\$1,095,400	\$8,965	\$1,042,900	\$1,042,900
100-415	TRANSFER OUT - STORMWATER	\$400,000	\$502,405	\$0	\$0	\$710,640
DEPARTMENT TOTAL		\$8,398,910	\$9,488,320	\$1,728,213	\$9,342,595	\$10,001,330

DEPARTMENTAL/FUND APPROPRIATION DETAIL

STORMWATER MANAGEMENT

415-5613

MAJOR AND MINOR OBJECT CLASSIFICATION	LAST YEAR FY 2017 - 2018	BUDGET FY 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUEST	BUDGET FY 2019 - 2020
PERSONNEL SERVICES:					
000-101 SALARIES-FULL TIME	\$257,996	\$306,600	\$156,578	\$306,600	\$316,035
000-103 SALARIES-OVER TIME	264	2,000	106	750	750
000-110 COMPENSATED ABSENCES	3,483	0	0	0	0
000-115 COST OF LIVING \ MERIT	0	10,055	0	10,055	4,630
000-118 INSURANCE RESERVE FUND	715	825	0	825	1,050
000-120 STATE RETIREMENT	35,137	44,930	22,818	44,930	49,290
000-130 F I C A (County Contribution)	15,204	19,135	9,311	19,135	19,640
000-135 MEDICARE (County Contribution)	3,556	4,475	2,178	4,475	4,595
000-150 WORKMEN'S' COMPENSATION	6,379	7,000	3,500	7,000	8,100
000-160 HEALTH INSURANCE (County Contribution)	44,897	51,870	24,975	51,870	50,400
000-171 PENSION EXPENSE - GASB	37,536	0	0	0	38,000
000-173 OPEB EXPENSE - GASB 75	1,604	0	0	0	1,700
TOTAL PERSONNEL SERVICES	\$406,771	\$446,890	\$219,466	\$445,640	\$494,190
OPERATING EXPENSES:					
000-201 ADVERTISING	\$561	\$300	\$0	\$300	\$300
000-204 BOOKS AND PUBLICATIONS	0	600	0	500	500
000-208 PERMITS	2,100	2,100	100	2,100	2,100
000-209 COMPUTER SOFTWARE	4,393	2,100	0	3,350	3,350
000-210 DEPRECIATION	6,380	5,610	0	5,610	5,610
000-211 DUES AND SUBSCRIPTION	945	1,855	525	1,750	1,750
000-216 FUEL AND OIL	3,099	3,640	1,670	4,720	4,720
000-226 INSURANCE - EQUIPMENT	497	765	0	765	800
000-228 INSURANCE - VEHICLES	1,807	1,900	0	765	2,300
000-236 MEALS	1,010	1,270	207	1,250	1,250
000-241 PROGRAM EXPENDITURES	2,690	2,550	593	2,300	2,300
000-243 POSTAGE	439	400	81	400	400
000-245 PRINTING	59	620	134	620	620
000-252 REPAIRS	1,551	5,000	527	8,500	8,500
000-269 SUPPLIES - OFFICE	3,305	3,200	751	3,200	3,200
000-275 TELEPHONE	4,647	4,860	2,556	4,860	4,860
000-277 TRAINING FOR EMPLOYEES	3,794	2,420	1,545	3,010	3,010
000-279 TRAVEL	790	1,895	662	2,355	2,355
000-280 UNIFORMS AND CLOTHING	1,708	2,100	961	2,400	1,700
000-283 SUPPLIES - MEDICAL	0	100	0	100	100
000-284 SUPPLIES - SAFETY	749	1,000	140	965	965
000-293 LODGING	1,544	3,100	646	3,275	3,100
000-294 REGISTRATION FEES	1,809	2,525	955	3,255	3,000
TOTAL OPERATING EXPENSES	\$43,877	\$49,910	\$12,053	\$56,350	\$56,790
CONTRACTUAL:					
000-304 PROFESSIONAL SERVICES	\$46,413	\$58,000	\$38,000	\$68,000	\$168,000
000-311 ENGINEERING	77,172	91,500	4,470	91,500	91,500
000-315 LEGAL	0	5,500	0	4,000	4,000
000-346 MEDICAL	60	120	0	120	120
000-347 PHOTOCOPY EQUIPMENT MAINTENANCE	266	1,200	193	400	400
000-375 SERVICE CONTRACTS	0	600	0	600	600
TOTAL CONTRACTUAL	\$123,911	\$156,920	\$42,663	\$164,620	\$264,620
DEPARTMENT TOTAL	\$574,559	\$653,720	\$274,182	\$666,610	\$815,600

SOLID WASTE

420-5954

MAJOR AND MINOR OBJECT CLASSIFICATION	LAST YEAR FY 2017 - 2018	BUDGET FY 2018 - 2019	SIX MONTH ACTUAL	DEPARTMENT REQUEST	BUDGET FY 2019 - 2020
PERSONNEL SERVICES:					
000-101 SALARIES-FULL TIME	1,013,816	1,021,135	561,775	1,102,150	1,206,770
000-102 SALARIES-PART TIME	334,503	370,000	174,454	398,750	398,750
000-103 SALARIES-OVERTIME	33,236	40,000	21,413	40,000	40,000
000-108 SALARY REIMBURSEMENT	(12,059)	0	(4,020)	0	0
000-110 COMPENSATED ABSENCES	20,613	5,000	0	5,000	5,000
000-115 COST OF LIVING \MERIT	0	67,050	0	85,000	45,175
000-118 INSURANCE RESERVE FUND	9,067	10,430	0	13,000	13,500
000-120 STATE RETIREMENT	143,474	199,895	84,293	225,000	246,845
000-121 POLICE RETIREMENT	7,435	10,035	3,986	11,000	10,780
000-130 F I C A (County Contribution)	83,719	88,730	45,789	110,000	102,020
000-135 MEDICARE (County Contribution)	19,580	20,750	10,709	25,000	23,860
000-150 WORKER'S COMPENSATION	84,016	85,000	42,500	125,000	45,000
000-160 HEALTH INSURANCE (County Contribution)	236,625	245,450	117,605	245,000	294,000
000-171 PENSION EXPENSE	12,013	90,000	0	90,000	20,000
000-173 OPEB EXPENSE - GASB 75	8,453	0	0	0	10,000
000-198 UPGRADES	0	0	0	13,000	13,000
000-199 REQUESTED POSITIONS	0	186,695	0	0	0
TOTAL PERSONNEL SERVICES	\$1,994,491	\$2,440,170	\$1,058,504	\$2,487,900	\$2,474,700

OPERATING EXPENSES:

000-201 ADVERTISING	\$829	\$5,000	\$0	\$11,000	\$11,000
000-202 BAD DEBT	278	0	0	0	0
000-208 PERMITS	0	100	0	0	0
000-209 COMPUTER SOFTWARE	2,913	3,700	711	3,700	3,700
000-210 DEPRECIATION	578,273	550,000	0	600,000	600,000
000-211 DUES AND MEMBERSHIPS FEES	1,011	900	250	900	900
000-212 ELECTRICITY AND GAS	72,605	72,000	31,616	86,135	86,135
000-216 FUEL AND OIL	117,518	125,000	57,861	150,590	135,000
000-225 INSURANCE - BUILDING	9,022	10,120	0	15,000	12,500
000-226 INSURANCE - EQUIPMENT	17,475	20,120	245	24,000	25,000
000-228 INSURANCE - VEHICLES	13,034	13,915	173	15,000	18,000
000-231 INSURANCE - DATA PROCESSING	65	75	0	95	100
000-236 MEALS (SUBSISTENCE)	2,963	4,760	910	4,760	4,760
000-243 POSTAGE	569	700	270	700	700
000-244 SUPPLIES - STONE	685	35,000	0	25,000	25,000
000-245 PRINTING	0	4,100	0	3,100	3,100
000-247 RENT - EQUIPMENT	23,844	30,000	4,953	31,000	31,000
000-250 REPAIRS TO BUILDINGS	21,483	60,000	13,730	60,000	60,000
000-251 REPAIRS TO EQUIPMENT	23,786	135,000	17,043	65,000	65,000
000-252 REPAIRS	124,006	175,000	76,813	175,000	175,000
000-254 RENTAL OF LAND	683	685	0	685	685
000-259 SIGNS	2,916	8,000	0	8,000	8,000
000-260 SMALL HAND TOOLS	3,720	4,000	2,810	10,000	10,000
000-261 SUPPLIES - ASPHALT	0	10,000	0	10,000	10,000
000-264 SUPPLIES - CHEMICALS	1,609	2,000	580	3,000	3,000
000-265 SUPPLIES - JANITORIAL	87	3,000	404	5,000	3,000
000-266 SUPPLIES - CONCRETE	609	10,000	0	11,500	10,000
000-269 SUPPLIES - OFFICE	5,916	9,700	4,043	9,700	9,700
000-270 SUPPLIES - LANDSCAPING	0	10,000	0	6,000	6,000
000-275 TELEPHONE	20,911	22,000	11,027	22,000	22,000
000-276 SUPPLIES - M R F	42,578	32,000	16,746	39,500	39,500
000-277 TRAINING FOR EMPLOYEES	1,495	4,400	610	4,400	4,400
000-279 TRAVEL	0	1,040	0	1,040	1,040
000-280 UNIFORMS AND CLOTHING	10,036	16,000	5,309	39,000	39,000
000-283 SUPPLIES - MEDICAL AND SCIENTIFIC	2,942	4,000	1,852	4,000	4,000
000-284 SUPPLIES - SAFETY	13,334	19,220	10,407	19,220	19,220
000-286 WATER AND SEWER	9,418	10,000	4,736	12,500	12,500
000-293 LODGING	415	3,400	0	3,400	3,400
000-294 REGISTRATION FEES	804	2,250	204	2,250	2,250
TOTAL OPERATING EXPENSES	\$1,127,832	\$1,417,185	\$263,303	\$1,482,175	\$1,464,590

CONTRACTUAL:

000-311 ENGINEERING	95,554	122,575	7,915	129,000	129,000
000-312 EXTERMINATORS	389	2,000	368	2,000	2,000
000-313 LANDSCAPING	5,738	16,000	1,600	14,000	14,000
000-315 LEGAL	0	1,000	0	1,000	1,000
000-324 CONTRACTED LABOR	33,007	44,000	13,256	80,000	44,000
000-346 MEDICAL	776	3,525	230	3,525	3,525
000-347 PHOTOCOPY EQUIPMENT MAINTENANCE	1,953	4,000	559	3,740	3,740
000-360 RECYCLING	157,253	180,000	90,221	180,000	180,000
000-370 DISPOSAL FEE	1,922,562	1,993,870	592,242	2,028,800	2,028,800

000-375	SERVICE CONTRACTS	893,106	988,570	323,802	1,101,230	1,101,230
000-399	LANDFILL CLOSURE	(26,101)	75,000	0	75,000	50,000
TOTAL CONTRACTUAL		\$3,084,237	\$3,430,540	\$1,030,193	\$3,618,295	\$3,557,295
DEBT SERVICE:						
000-501	INTEREST	\$8,509	\$0	\$2,446	\$0	\$136,835
000-503	FINANCING FEES	806	0	0	0	1,000
TOTAL DEBT SERVICE		\$9,315	\$0	\$2,446	\$0	\$137,835
GRANTS:						
019-304	PROFESSIONAL SERVICES	\$0	\$0	\$0	\$0	\$1,500,000
021-201	ADVERTISING	5,000	4,000	1,500	4,000	4,000
021-277	TRAINING FOR EMPLOYEES	0	0	0	750	750
025-201	ADVERTISING	2,000	4,000	2,000	4,000	4,000
025-245	PRINTING	2,500	0	0	0	0
025-265	SUPPLIES - CLEANING	5,998	6,000	1,234	6,000	6,000
025-277	TRAINING FOR EMPLOYEES	0	750	0	750	750
026-201	ADVERTISING	9,092	0	0	0	0
026-360	RECYCLING	0	25,000	2,487	25,000	25,000
027-273	SPECIAL DEPARTMENT SUPPLIES	5,174	0	0	0	0
028-201	ADVERTISING	4,954	2,000	0	0	0
028-245	PRINTING	0	2,500	0	2,500	2,500
028-265	SUPPLIES - CLEANING	3,658	0	0	0	0
028-269	SUPPLIES - OFFICE	0	4,000	0	4,000	4,000
028-279	TRAVEL	1,808	1,500	307	1,500	1,500
TOTAL		\$40,184	\$49,750	\$7,528	\$48,500	\$1,548,500
DEPARTMENT TOTAL		\$6,256,059	\$7,337,645	\$2,361,974	\$7,636,870	\$9,182,920



*Anderson County Council
2019-2020*

“Anderson County is now the preeminent national and international destination in the Southeast for **economic development**, for **tournament and recreational water sports**, and for students seeking a **world-class university education**. We believe this budget reflects our commitment to expanding access to the opportunities that abound here.”

**The Honorable Tommy Dunn
County Council Chairman**