Celebrating 200 years of progress!



Annual Operating & Capital Budget

Anderson County, South Carolina

Fiscal Year 2026-2027

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ADMINISTRATOR'S MESSAGE

ANDERSON COUNTY
ADMINISTRATOR'S OFFICE

Anderson County Budget Transmittal Letter
Administrator's Message
July 1, 2026

To the Citizens of Anderson County:

On June 29, 2026, Anderson County Council adopted the FY 26-27 operating and capital budget, and I believe the budget is fiscally responsible and reflects the values of the Anderson community. Unemployment in our community and inflation were considered when proposing the budget. There was not an increase in the County millage. There were twenty-seven (27) new positions approved out of thirty-five (35) requested. All the positions approved are for the new detention facility being constructed, seven new detention deputies and twenty new civilian employees.

The total fiscal year 2027 and 2026 operating and capital budgets are $300,884,345 and $331,856,570, respectively (omitting special tax district debt service). There is a 2% cost of living increase for County employees plus funding to continue the Sheriff's pay plan.

The current budget balances the needs of the community while providing for the departmental needs. County Council and I believe the FY 2027 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 considering these trying times.

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,

Rusty Burns
County Administrator

STATE OF SOUTH CAROLINA
COUNTY COUNCIL FOR ANDERSON COUNTY

ORDINANCE NO 2026-027

AN ORDINANCE TO ADOPT THE OPERATING AND CAPITAL BUDGETS OF ANDERSON COUNTY FOR THE FISCAL YEAR BEGINNING JULY 1, 2026, AND ENDING JUNE 30, 2027, 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, 2026, AND ENDING JUNE 30, 2027, 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, 2026, and ending June 30, 2027, 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, 2026 and ending June 30, 2027.

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, 2026 and ending June 30, 2027, 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, 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 83.1 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	$84,520,000	73.0 Mills
2024 General Obligation Bonds	$608,825	.5 Mills*
2020 General Obligation Bonds	$544,120	.5 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	$6,533,335	5.9 Mills
Infrastructure Reserve Fund	$1,010,650	.9 Mills
Capital Fund	$3,646,100	3.3 Mills
Tri-County Technical College	$3,642,845	3.3 Mills
Anderson County Sewer	$2,645,000	3.0 Mills
Solid Waste/Recycling Fees	As set in Section XIV	$110.00 per household $120.81per commercial
Sewer Fees	As set in Section XV	
Civic Center Fees	As set in Section XXXIII	
Animal Shelter Fees	As set in Section XXXIV	
911 Tariff	As set in Section XXXVI	
Road Encroachment Fees	As set in Section XXXVII	

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 forth verbatim herein, for the fiscal year beginning July 1, 2026 and ending June 30, 2027, 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

FUNCTION	AMOUNT
County Government Administration	$47,678,890
Public Safety	66,278,105
Highways & Streets	13,804,035
Economic Development	1,115,480
Health and Welfare	5,255,855
Culture and Recreation	3,255,235
Transfer Out	2,381,265
Contingency	400,000
Total Appropriations-General Fund	**$140,168,865**

GENERAL FUND REVENUE

LOCAL SOURCES-4100		
001000-410101	Property Taxes-RPC Current	$72,920,000
001000-410102	Property Taxes-RPC Delinquent	3,650,000
001000-410103	Property Taxes-Vehicles	11,600,000
001000-410106	Property Taxes-FILOT	3,700,000
001000-411200	Fees/Fines-Court Division	180,000
001000-411210	Fees/Fines-Magistrates	1,100,000
001000-411220	Fees/Fines-Family Court	415,000
001000-411221	Fees/Fines-Family Court Filing Fees	10,000
001000-411230	Fees/Fines-Judge of Probate	400,000
001000-411240	Fees/Fines-Master-in-Equity	150,000
001000-411250	Fees/Fines-Sheriff	30,000
001000-411251	Fees/Fines-Sex Offender Registry	35,000
001000-411260	Fees/Fines-Worthless Check Unit	2,500
001000-411290	Fees/Fines-Register of Deeds	2,700,000
001000-412101	Ticket Sales-Civic Center	30,000
001000-412102	Rent of Property-Civic Center	200,000
001000-412103	Vendor Fees	3,000
001000-412109	Concessions-Civic Center	8,000
001000-412201	Soccer-Sports Complex	7,000
001000-412202	Softball-Sports Complex	14,000
001000-412203	Tennis-Sports Complex	200
001000-412204	Baseball-Sports Complex	20,000
001000-412205	Rental-Sports Complex	4,000
001000-412209	Concessions-Sports Complex	11,000
001000-412309	Concessions-Amphitheatre	5,000
001000-412400	Fees-Cablevision Franchise	1,100,000
001000-412401	Fees-Maps and Plats	100,000
001000-412402	Fees-Municipal Collection	64,000
001000-412403	Fees-Delinquent Tax Posting Fee	115,000
001000-412404	Fees-Plans Review	400,000
001000-412405	Fees-Driveway Aprons	238,000
001000-412406	Fees-Inspections-Engineering	2,500

001000-412407	Fees-Reinspections	5,000
001000-412410	Fees-Animal Shelter	17,000
001000-412500	Fees-Coroner	6,000
001000-413100	Permits-Building	2,215,800
001000-413110	Permits-Electrical	505,000
001000-413120	Permits-Heating and Air	290,000
001000-413130	Permits-Land Use	240,000
001000-413140	Permits-Plumbing	215,000
001000-413150	Permits/License-Mobile Homes	75,000
001000-413160	Permits-Encroachment	248,500
001000-413400	Local Option	90,000
001000-414100	Rent of Property	300,000
001000-414120	Booth Rental-Farmer's Market	5,000
001000-414130	Farmer's Market-Event Rental	4,100
001000-414140	Broadway Lake Rental	60,000
001000-415100	City of Anderson-Forensics	43,000
001000-415110	Oconee County Drug Lab Match	65,000
001000-415120	School Crossing Guards	225,000
001000-415130	School Resource Officers	3,818,045
001000-415140	Library Security Reimbursement	162,000
001000-415150	Medical Examiner Reimbursement	140,000
001000-415200	Oconee County Master-in-Equity	36,055
001000-418100	Local Contributions	1,200,000
001000-418120	Miscellaneous	100,000
001000-418130	Decal Fees	170,000
001000-419900	Interest Income	1,000,000
001000-310000	Fund Balance	15,080,290
	Total Amount of Local	125,529,990
STATE SOURCES		
001000-421100	Local Government Fund	10,339,590
001000-421200	Homestead	2,890,000
001000-421300	State Grants	61,500
001000-421400	Merchants Inventory	286,900
001000-421500	Registration and Elections	123,000
001000-421600	Flood Control	190,000
001000-421700	Salary Assistance	168,535
001000-421800	Health and Environmental	27,600
001000-427401	State Supplement-Retirement Credit	330,000
	Total Amount of State	14,417,125
FEDERAL SOURCES		
001000-433000	Corps of Engineers	113,000
001000-434000	DSS Reimbursement	50,000
	Total Amount of Federal	163,000
TRANSFER IN		
001000-640175	Transfer In-State ATAX	58,750
	Total Amount of Transfer In	58,750

Total Revenue-General Fund **$140,168,865**

No amount of the Local Government Fund revenue shall be used for lobbying purposes. Disbursements from the special projects accounts to nonprofit organizations shall be made once annually unless County Council determines that exceptional circumstances require otherwise.

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, 2026 and ending June 30, 2027, 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	**$75,808,455**

SPECIAL REVENUE FUND REVENUE

102	Grants-Local Contributions	$30,000
	Veteran Affairs	8,000
	State Grants	3,725,000
	Federal Grants	625,000
	Transfer In-General Fund	35,000
	Transfer In-Accommodations Tax	25,000
	Fund Balance	1,272,000
103	Museum Store Sales	6,335
	Fund Balance	6,465
105	Solicitor-Local Contributions	3,108,230
106	Clerk of Court-Bondmen-Fees	5,000
	Fund Balance	16,500
107	Opioid Initiative Grant-State Grants	1,950,000
	Interest Income	50,000
113	SC Housing DAP	150,000
114	Public Defender-Local Contributions	275,000
	State Revenue	2,300,105
	Municipal Funding	58,450
	Transfer In-General Fund	1,300,000
	Fund Balance	56,295
117	TTI-Federal Grant	1,500,000
	Transfer In-Infrastructure	178,650
118	HOME Program-Federal Grant	2,720,000
	Transfer In-General Fund	175,000
130	ASEC Events-Local Contributions	105,000
	Transfer In-Accommodations Tax	12,000
	Transfer In-Accommodations Fee	113,000
137	Transfer In-“C” Funds	2,000
139	“C” Funds	1,815,000
	Local Contributions	100,000

	Interest Income	80,000
	Fund Balance	4,707,000
	Transfer In-Infrastructure	0
140	Tri-County Technical College-Millage	3,642,845
	Delinquent Taxes	157,030
	Fee-In-Lieu of Taxes	140,540
	Homestead Exemption	120,170
	Fund Balance	165,415
142	Airport	7,113,330
143	Anderson County Library-Millage	6,533,335
	Delinquent Taxes	317,225
	Fee-In-Lieu of Taxes	257,645
	Homestead Exemption	251,700
	Fund Balance	416,900
150	Title IV-D/Family Court-Incentive Payments	400,000
	Transfer In-General Fund	256,940
151	DSS Incentive Funds	20,000
152	DSS Incentive Payments	30,000
156	Victim Bill of Rights	161,265
	Transfer In-General Fund	188,955
157	Victims of Crime Act Grant	130,000
	Transfer In-General Fund	128,455
163	HAZMAT-Local Contributions	53,500
165	Federal Emergency Management Agency-State Grant	1,650,000
	Federal Grant	8,537,505
	Transfer In-Capital Projects	218,250
	Transfer In-Infrastructure	909,715
168	Documentary Stamps	4,700,000
	Fund Balance	500,000
173	Detention Center Canteen-Concessions	300,000
174	E-911 Revenues	285,600
	State Grant	582,000
	State PSAP	600,000
	Fund Balance	51,135
175	State Accommodation Tax	700,000
176	Infrastructure-Transfer In-Infrastructure Reserve	1,000,000
177	County Accommodations Tax	1,400,000
	Interest Income	22,000
	Fund Balance	1,000,000
180	PARD-Local Contributions	10,000
	State Grants	60,000
	Transfer In-General Fund	7,500
181	Office of Justice Programs-State Grant	290,000
	Federal Grant	663,930
	Transfer In-General Fund	222,340
191	Duke Energy-EPD	15,000

	Fund Balance	38,600
194	Animal Shelter Donations	300,000
	Fund Balance	106,500
195	Sheriff Forfeiture Fund	450,000
	Fund Balance	250,000
196	Infrastructure Reserve Fund-Millage	1,010,650
	Delinquent Taxes	78,800
	Fee-In-Lieu of Taxes	79,635
	Homestead Exemption	69,760
	Fund Balance	2,579,255
198	Sheriff Forfeiture Non-Drug-Fund Balance	105,200
	Nonforfeiture Drug	15,000
	Interest Income	4,800
	Total Special Revenue Fund Revenue	**$75,808,455**

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, 2026 and ending June 30, 2027, 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

BOND	APPROPRIATED
2024 General Obligation Bond	$733,220
2020 General Obligation Bond	669,070
Total General Obligation Bond Debt Service Appropriated	$1,402,290

GENERAL OBLIGATION BOND DEBT SERVICE REVENUE

SOURCE OF REVENUE	AMOUNT
Property taxes, including delinquent taxes	$1,210,605
Fee-In-Lieu of Taxes	46,845
Merchants Inventory	55,850
Homestead Exemption	40,105
Fund Balance	48,885
Total General Obligation Bond Debt Service Revenue	$1,402,290

SPECIAL SOURCE REVENUE BOND DEBT SERVICE APPROPRIATIONS

BOND	APPROPRIATED
Special Source Revenue Bonds	$1,917,925
Total Revenue Bond Debt Service Appropriated	$1,917,925

SPECIAL SOURCE REVENUE BOND DEBT SERVICE REVENUE

SOURCE OF REVENUE	AMOUNT
Transfer In-Accommodations Fee	$1,052,500
Transfer In-Economic Development Fund	$865,425

Total Revenue Bond Debt Service Revenue	$1,917,925

INSTALLMENT PURCHASE REVENUE BOND DEBT SERVICE APPROPRIATIONS

BOND	APPROPRIATED
Special Source Revenue Bonds	$6,263,040
Total Revenue Bond Debt Service Appropriated	$6,263,040

INSTALLMENT PURCHASE REVENUE BOND DEBT SERVICE REVENUE

SOURCE OF REVENUE	AMOUNT
Transfer In-Capital Projects	$1,676,750
Transfer In- Economic Development Fund	3,000,000
Transfer In-Infrastructure Park	1,586,290
Total Revenue Bond Debt Service Revenue	$6,263,040

SPECIAL TAX DISTRICT APPROPRIATIONS

SPECIAL TAX DISTRICT	AMOUNT
The Farm	$5,595
River Oaks	25,660
Total Special Tax District Appropriations	$31,255

SPECIAL TAX DISTRICT REVENUE

SOURCE OF REVENUE	AMOUNT
Special Tax District Fees	$31,255
Total Special Tax District Revenue	$31,255

LEASE PURCHASE FINANCINGS ANNUAL APPROPRIATIONS

Equipment Lease Purchase	
Total Lease Purchase Financings Annual Appropriations	$389,100
Total Lease Purchase Financings Annual Appropriations	$389,100

LEASE PURCHASE FINANCINGS REVENUE

SOURCE OF REVENUE	AMOUNT
Transfer In-General Fund	$67,075
Transfer In- Economic Development Fund	322,025
Total Lease Purchase Financings Revenue	$389,100
Total Debt Service and Other Financings Appropriations	**$10,003,610**
Total Debt Service and Other Financings Revenue	**$10,003,610**

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 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, 2026 and ending June 30, 2027, 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

FUND	ACTIVITY	APPROPRIATED
318	Detention Center	$12,500,000
360	Capital Reserve Fund	6,062,215
361	Capital Replacement Fund	4,000,000
362	Grant Capital Projects	5,177,900
368	Economic Development	5,187,450
369	Infrastructure Park	1,586,290
377	AFEE Bond	13,900,000
Total Capital Funds Appropriations		**$48,413,855**

Any capital appropriation for vehicles and equipment shall be in accordance with the Fleet Services Standard Operating Procedure.

CAPITAL PROJECTS FUNDS REVENUES

FUND	SOURCE OF REVENUE	AMOUNT
318	Detention Center Fund Balance	$12,450,000
	Interest Income	50,000
360	Capital Reserve Fund-Property Taxes	3,646,100
	Delinquent Property Taxes	190,000
	Fee-In-Lieu of Taxes	192,000
	Local Contributions	30,000
	Homestead Exemption	166,330
	Sale of Capital	35,000
	Insurance Proceeds	60,000
	Transfer In-Documentary Stamps	500,000
	Fund Balance	1,242,785
361	Transfer In-Capital Projects	3,000,000
	Transfer In-Economic Development	1,000,000
362	Grant Capital Projects-State Grants	4,957,900
	Transfer In-Capital Projects	220,000
368	Economic Development-Property Taxes	835,000
	Fee-In-Lieu of Taxes	3,065,000
	Fund Balance	1,287,450
369	Infrastructure Park-Property Taxes	95,000
	Fee-In-Lieu of Taxes	605,000
	Fund Balance	886,290
377	AFEE Bond-Local Contributions	1,000,000
	Interest Income	200,000

State Grants	200,000
Federal Grants	1,000,000
Bond Proceeds	11,500,000
Total Capital Funds Revenue	**$48,413,855**

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, 2026 and ending June 30, 2027, 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 XXVI, hereof. Provided, further, that the 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

ACTIVITY	APPROPRIATED
Sewer	$14,180,505
Stormwater	741,830
Solid Waste/Recycling	11,598,480
Total Enterprise Funds Appropriations	**$26,520,815**

ENTERPRISE FUNDS REVENUES

REVENUES	AMOUNT
Sewer Property Taxes, State Revenue, Fees & Interest	$14,832,455
Sewer State Grant	2,000,000
Sewer-Federal Grant	9,598,600
Sewer-Fund Balance	(12,250,550)
Stormwater-Fees	535,315
Stormwater-Transfer In from Sewer	206,515
Solid Waste/Recycling	11,277,635
Solid Waste/Recycling State Grant	126,285
Solid Waste Fund Balance	194,560
Total Enterprise Funds Revenues	**$26,520,815**

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 $6,533,335 (excluding delinquent taxes totaling approximately $317,225, fee-in-lieu of taxes totaling approximately $257,645, homestead exemption totaling approximately $251,700, and fund balance totaling

$416,900), for the Anderson County Library budgets, herein made, for the fiscal year beginning July 1, 2026 and ending June 30, 2027, 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, 2026 and ending June 30, 2027, 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

ACTIVITY	APPROPRIATED
Anderson County Library Fund	$7,776,805
Total Anderson County Library Fund Appropriations	**$7,776,805**

ANDERSON COUNTY LIBRARY FUND REVENUES

SOURCE OF REVENUE	AMOUNT
Property Taxes	$6,533,335
Delinquent Taxes	317,225
Fee-In-Lieu of Taxes	257,645
Homestead Exemption	251,700
Fund Balance	416,900
Total Anderson County Library Fund Revenue	**$7,776,805**

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, 2026 and ending June 30, 2027.

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 $3,642,845 (excluding delinquent taxes totaling approximately $157,030, fee-in-lieu of payments totaling approximately $140,540, homestead exemption payments totaling $120,170, and usage of fund balance totaling approximately $165,415) for the Tri-County Technical College Budgets, herein made, for the fiscal year beginning July 1, 2026 and ending June 30, 2027, 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 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, 2026 and ending June 30, 2027, 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

ACTIVITY	APPROPRIATED
Tri-County Technical College	$4,226,000
Total Tri-County Technical College Appropriations	**$4,226,000**

TRI-COUNTY TECHNICAL COLLEGE REVENUES

SOURCE OF REVENUE	AMOUNT
Property Taxes	$3,642,845
Delinquent Taxes	157,030
Fee-In-Lieu of Taxes	140,540
Homestead Exemption	120,170
Fund Balance	165,415
Total Tri-County Technical College Revenues	**$4,226,000**

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, to provide sewer service in the County.

SECTION XIV-SOLID WASTE/RECYCLING FEES

There shall be a uniform $110.00 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 $120.81 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 $33/ton and revenues received from the sale of recycled materials, interest income, state grant and tire revenue are currently estimated to produce approximately $11,403,920 for this fiscal year, and constitute the total anticipated fiscal year 2026-2027 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 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 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 XV-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 respective sewer systems, 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 entered into an agreement with the Town of Pendleton (the "Town") and the City of Clemson to upgrade the Town's wastewater treatment plant per allotted capacity, 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 may effect such "pass-through" charges by insuring that amounts charged by the City and the Town are correct and then passing those charges along, pro rata, to the users of the County sewer system impacted by the City and Town's charges, in the form of adjusted sewer use charges, based on the same cost increase factors utilized by the City and Town, 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. For new users of the County sewer system, a capacity fee payment is required for connection to the system.

SECTION XVI-STORMWATER REQUIREMENTS AND PERSONNEL

Federal and state law mandates the management of stormwater runoff by Anderson County. Accordingly, certain Stormwater 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 XVII-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 (the Fund is called the Infrastructure Projects Fund therein), as amended from time to time ("Ordinance #2004-041") and Ordinance no. 2018-42 (the Fund is called the Revenue Fund therein), as amended from time to time ("Ordinance #2018-042", and together with Ordinance #2004-041, the "SSRB Ordinances").. 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 the SSRB Ordinances, (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 the SSRB Ordinances. All monies and revenues allocated by the SSRB Ordinances and this Section to the Fund shall be accumulated in, accounted for, and distributed from the Fund as provided in such SSRB Ordinances and in this Section. Expenditures may be made from such Fund to pay the cost of such Infrastructure and Capital directly or to make debt service payments on bonds or notes payable issued by the County to fund such Infrastructure.

There is hereby created a Capital Renewal and Replacement Fund that is to be funded in accordance with the wishes of Anderson County Council.

There is hereby created a Roads & Bridges Infrastruture Fund that is to be funded in accordance with the wishes of Anderson County Council.

SECTION XVIII-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 Roads & Bridges Department in accordance with such ordinances. Such monies are hereby appropriated for those purposes.

SECTION XIX-FUNDING OF COUNTY ORGANIZATIONS

All dependent boards, agencies, commissions, and organizations of the County, funded by these budgets, shall be disbursed funds upon a letter of request to the County Administrator. 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 XX-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 83.1 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 XXI-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 to provide for necessary auditing, unless specifically exempted by County Council in public session.

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 XXII-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 XXIII-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 XXIV-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, 2027, 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, 2027 shall remain on the books of Anderson County at June 30, 2027 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 XXV-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 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 XXVI-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 XXVII-PAUPER BURIALS

Pauper burials shall be funded in the budget of the Coroner (Key 520250) 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 XXVIII-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 Fleet Manager 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 XXIX-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 $30,000,000 (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, 2026 and ending June 30, 2027; 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.

SECTION XXX-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 Treasurer's Office, to accept credit card payments for all payments due to the County or processed by County offices.

SECTION XXXI-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 XXXII-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 XXXIII-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, 2026 and June 30, 2027.

SECTION XXXIV-APPLICABLE ANIMAL SHELTER RATES

Rates as set forth on Animal Shelter rate sheets dated July 1, 2026 shall be applied by the Anderson County Animal Shelter for all services rendered between July 1, 2026 and June 30, 2027.

SECTION XXXV-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, 2026 and June 30, 2027.

SECTION XXXVI-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 XXXVII-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 Roads & Bridges Department, 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 XXXVIII-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. 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 XXXIX-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 XL-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 XLI-EFFECTIVE DATE

This Ordinance shall become effective and enforced from and after July 1, 2026.

ADOPTED in meeting duly assembled this 29th day of June, 2026.

ATTEST:

Rusty Burns
Anderson County Administrator

Renee Watts
Clerk to Council

Tommy Dunn, Chairman

Chris Sullivan, District #1

Glenn Davis, District #2

Greg Elgin, 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 19, 2026

Second Reading: June 16, 2026

Third Reading: June 29, 2026

Public Hearing: June 29, 2026



ORGANIZATION CHART

- **COUNCIL**
  - **ADMINISTRATOR**
    - ADMINISTRATION
      - EXECUTIVE ASSISTANT
      - AIRPORT
      - ATTORNEY
      - ECONOMIC DEVELOPMENT
    - ADMINISTRATION
      - ENVIRONMENTAL & CODE ENFORCEMENT
      - EMERGENCY MEDICAL SERVICES
      - MEDIA
      - P.A.W.S.
      - TECHNOLOGY SERVICES
    - CENTRAL SERVICES
      - FACILITIES
      - PURCHASING
      - REGISTER OF DEEDS
      - ASSESSOR
        - E-911 ADDRESSING
        - G I S
    - FINANCE
      - HUMAN RESOURCES
    - PLANNING & COMMUNITY DEVELOPMENT
      - BUILDING & CODES
      - DEVELOPMENT STANDARDS
      - PLANNING
    - PUBLIC WORKS
      - FLEET SERVICES
      - ROADS & BRIDGES
      - SOLID WASTE
      - STORMWATER
      - WASTEWATER
    - PARKS RECREATION & TOURISM
      - ASEC
      - FARMERS MARKET
      - MUSEUM
      - PARKS
      - SENIORS CITIZENS PROGRAM
      - SPECIAL POPULATIONS
  - **DEPUTY ADMINISTRATOR**

ELECTED & APPOINTED OFFICIALS

AUDITOR	John P. Benca
CLERK OF COURT	Catherine (Reena) L. Thomason
CORONER	Greg L. Shore
LEGISLATIVE DELEGATION	Sen. Richard J. Cash, SC Senate District 3 Sen. Michael W. Gambrell District 4 Rep. April Cromer, SC House District 6 Rep. Lee Gilreath, SC House District 7 Rep. Don Chapman, SC House District 8 Rep. Blake Sanders, SC House District 9 Rep. Thomas Beach, SC House District 10 Rep. Craig Gagnon, SC House District 11
LIBRARY	Annie Sutton
MASTER-IN- EQUITY	Judge Steven C. Kirven
PROBATE COURT	Judge James T. Foster
PUBLIC DEFENDER	Jennifer L. Johnson
REGISTRATION & ELECTIONS	Laura R. Booth
SHERIFF	Christopher C. McBride
SOLICITOR	Micah E. Black
SUMMARY COURT	William D. Sharp, Chief Magistrate
TREASURER	Jason P. Phillips
VETERANS AFFAIRS	Matthew T. Muth

DEPARTMENTAL LISTING

ADMINISTRATION	
County Administrator	Rusty Burns
Deputy County Administrator	Matt Hogan
Airport	Brett Garrison
County Attorney	Leon Harmon
Economic Development	Burriss Nelson
Emergency Medical Services	Steven Kelly
Finance	Rita Davis
Governmental Affairs	Steve Newton
Human Resources	Dava Singleton
Media	Teresa Bannister
Technology Services	Brian Gambrell
Building & Codes	Barry Holcombe
Development Standards	Alesia Hunter
CENTRAL SERVICES	
Division Director	Robert Carroll
Purchasing	Robert Carroll
Facilities	Brian Richardson
Assessor/GIS/E-911 Addressing	Robert McLean
Register of Deeds	Cynthia Radford
PARKS, RECREATION, AND TOURISM	
Division Director	Matt Hogan
Museum	Beverly Childs
Senior Citizens	Kelly Jo Barnwell
Special Populations	Kathy Schofield
Parks and Recreation	Matt Hogan
Farmer's Market	Sharon Nicometo
Anderson Sports and Entertainment Center (ASEC)	Matt Hogan
PUBLIC WORKS	
Division Director	Matt Hogan
Animal Shelter (P.A.W.S.)	Hope Seymore
Fleet Services	Joseph Stone
Roads & Bridges	Jonathan Fox
Solid Waste	Greg Smith
Stormwater	Jon Batson
Wastewater	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 26-27 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 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.

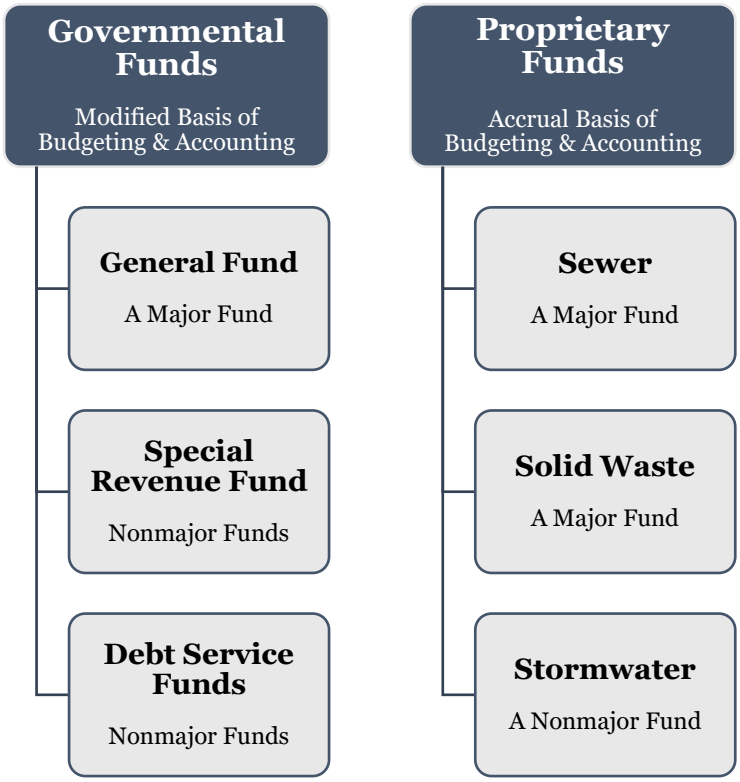
The *Stormwater Fund* accounts for the activities of the stormwater operations for the County and is a nonmajor fund.

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

The *Internal Service Fund* is used to accumulate and allocate costs internally among the County's various functions. The County has one internal service fund, it's Health Benefits Fund, that is used to account for the costs of health, dental and benefit services provided to employees and retirees of the County. This fund is not budgeted. However, the fund is included in the audited financial statements but is not budgeted and are not included in this budget document.

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.



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. 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. 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 this functional nature.

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. State law 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 2-33 (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 March 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 Administrator by the end of March. The Finance Department compiles the information into the budget software, 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 XXV of the budget ordinance:

"*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."

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 general ledger as a budget transfer to the effected accounts to 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 2025. 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 Annual Comprehensive Financial Report.)

Encumbrance accounting is employed in governmental funds. Encumbrances (e.g., purchase 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 based on 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, excluding its internal service fund. 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 XXV of the FY 2026-2027 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.

Account Numbers

Account numbers are used to break revenue and expense accounts into various categories, or classes as follows:
Fund
A fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations per NCGA Statement 1, Principle 2.

In the County's accounting system, the fund numbers are identified by a unique six-digit number called a key. 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; 5XX denotes the internal service fund family; and 7XX denotes the agency fund family. All revenue and expenses have a fund number. The remaining five digits of the key of the fund number uniquely identify the fund.

Revenue

The fund number is the first six digits of the key for each revenue account. This is followed with a six-digit number call an object. Therefore, each revenue is a sum of twelve digits.

The revenue objects are broken down as follows: The first two digits: 41XXXX - Local Contributions; 42XXXX - State Revenue; 43XXXX - Federal Revenue; 64XXXX - Transfer in from another County fund

The third digit in the object is broken down as follows:
0 Property Taxes and Solid Waste Household Fees- Real estate and personal property tax levied on the assessed valuation of real estate and personal property (current and delinquent) to include household fees, and fee-in-lieu-of-taxes
1 Court and Law Enforcement Fines & Fees- 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.
2 Other Fines and Fees-Cablevision fees, ASEC revenue, Animal Shelter fees, etc.
3 Permitting and Miscellaneous Fees-Building & Code & Development Standard fees.
4 Rental Revenue-Rent of property at the Farmer's Market, Broadway Lake & 1428 Pearman Dairy Road.
5 Reimbursement from Outside Agencies-Reimbursement from surrounding jurisdictions for services rendered by Anderson County such as drug lab, Master-in-Equity, school crossing guards.
7 Sales-Outside sales generated by Airport & the Museum gift shop.
8 Local Contributions/Miscellaneous-Miscellaneous revenue received from others.
9 Nonoperating Revenue-Interest Income and Sale of Capital

Expenditures
For expenditures, budgetary control is exercised at the class level.

Like revenues, expenditures are comprised of a twelve-digit account number-six for the key and six for the object. However, unlike revenue, the **expenditure key** is not the fund number; it is a unique six-digit cost center as follows:

- All expenditure keys start with the number "5".
- The second digit identifies the function: 1=county government administration, 2= public safety, 3 = highways & streets, 4 = economic development, 5 = health & welfare, 6 = culture & recreation, 7= education & training, 8 = debt service, 9 = enterprise funds.
- The third digit identifies the fund type: 0 = General Fund, 1 = Special Revenue, 2 = Debt Service, 3 = Capital Projects, 4 = Enterprise Funds, 9 = Internal Service Fund.
- The fourth through sixth digits identify the unique cost center for that department.

The **expenditure object** is comprised of a six-digit number as follows:

- The first digit is always the number "5" which identifies it as an expenditure.
- The second digit identifies it as the type of expenditure it is, personnel, operating, etc. 1 = personnel costs, 2 = operating, 3 = contractual, 4 = capital, and 5 = debt service. Examples of each of these types of expenditures are described below.

Personnel Services-Includes expenses for salaries, wages, and related employee benefits for full-time and part-time employees of the County. Employee benefits include social security, health insurance, retirement, and other similar employee benefits.
Operating Expenditures–Includes expenses for such items as asphalt for the County road system, office supplies, data processing supplies, and inmate meals and supplies. These are the expendable items used in the daily operation of each office or department. This category would also include dues, travel, training and other employee costs.
Contractual Services–Payment for outside services to include audit and accounting fees, professional services, communication equipment maintenance, engineering, landscaping, legal, and contracted labor.
Capital Asset Additions–Includes major building and equipment purchases (vehicles, computer equipment,

office furniture and equipment, building improvements, etc.
Debt Service-Payments of principal, interest, and financing fees on borrowings.

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 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

This section presents a comprehensive overview of Anderson County's FY 2027 budget, with comparisons to the projected FY 2026 budget as well as FY 2025, FY 2024 and FY 2023 actual data.

Exhibit 3 presents a financial summary of the FY 2027 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 Exhibit 1 and a graphical representation of expenditures, where the money is spent, for all funds is shown in Exhibit 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. Exhibit 3 shows governmental revenues and expenditures budgeted for FY 2027 and FY 2026.

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

The FY 2027 budget is slated to use approximately $15.1 million of the existing fund balance to balance the operating and capital budgets for the year. However, traditionally the County has not used more than $2 million in fund balance. We estimate the County's General Fund will lose approximately $5 million for FY 26.

General Fund Revenues

For FY 2027, Anderson County's two major budgeted sources of revenue for the general fund are property taxes (74%) County Offices (11%), followed by state-shared revenue (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 2026 of $15.1 million to fund needed items. The breakdown of revenues by source is shown in Exhibit 6.

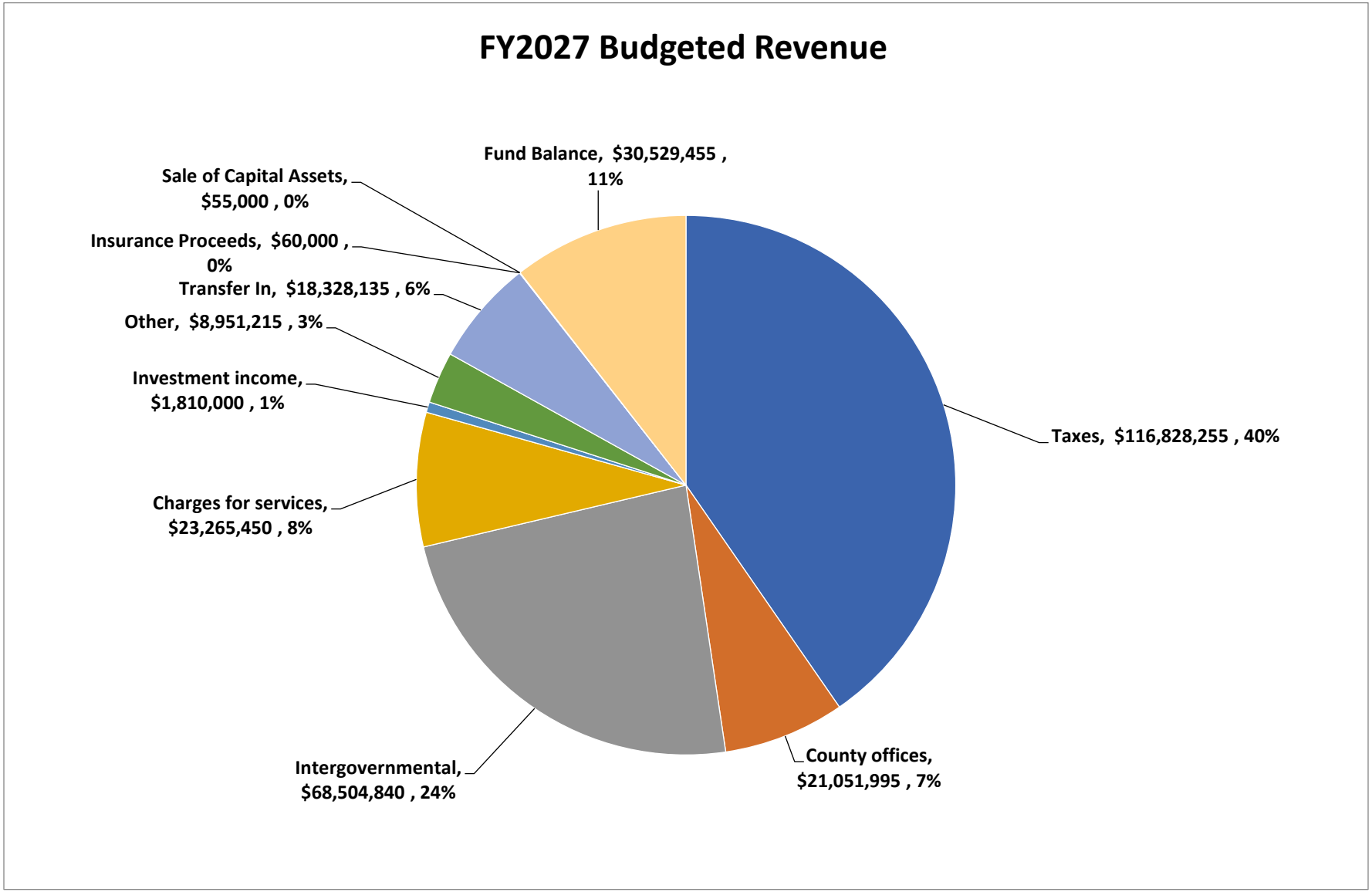
General Fund Expenditures

Total authorized expenditures had an increase of $4.0 million, or 3%, from FY 2026 to FY 2027. FY 2027 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 considering the resources with which they were given.

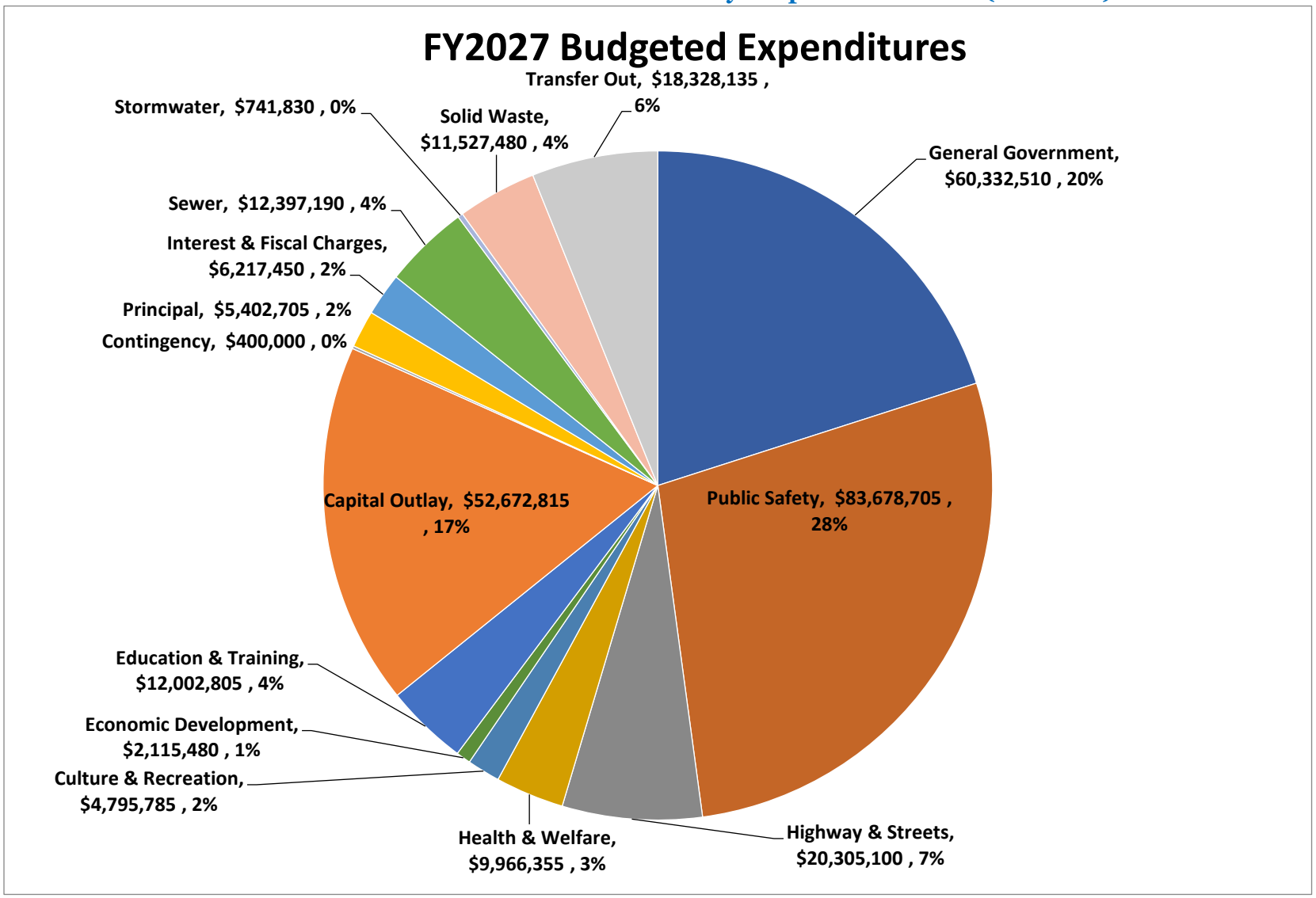
Exhibit 7 is the source for the pie chart of General Fund expenditures shown in Exhibit 8. It divides expenditures by function. Those functions are general government ($47.7 million), highway & streets ($13.8 million), public safety ($66.3 million), health and welfare ($5.3 million), culture and recreation ($3.3 million), economic development ($1.1 million), contingency ($0.4 million), and transfer out ($2.4 million). Transfer out primarily represent money being budgeted to be transferred from the General Fund to special revenue funds as grant match and for capital lease debt service payments.

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)



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



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

	GOVERNMENTAL FUND TYPES						
	GENERAL FUND	SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE FUNDS	TOTAL FY 2027	TOTAL FY 2026
REVENUES							
Taxes	$ 91,870,000	$ 12,217,705	$ 1,257,450	$ 8,628,100	$ 2,855,000	$ 116,828,255	$ 110,308,475
County offices	14,239,545	6,812,450	-	-	-	21,051,995	19,248,145
Intergovernmental	15,111,180	35,146,835	95,955	6,324,230	11,826,640	68,504,840	55,540,575
Charges for services	-	-	-	-	23,265,450	23,265,450	21,516,050
Investment income	1,000,000	156,800	-	250,000	403,200	1,810,000	2,690,000
Other	2,809,100	5,112,115	-	1,030,000	-	8,951,215	10,581,650
Total	125,029,825	59,445,905	1,353,405	16,232,330	38,350,290	240,411,755	219,884,895
EXPENDITURES							
General Government	47,678,890	12,653,620	-	-	-	60,332,510	59,352,010
Public Safety	66,278,105	17,400,600	-	-	-	83,678,705	80,366,360
Highway & Streets	13,804,035	6,501,065	-	-	-	20,305,100	16,371,105
Health & Welfare	5,255,855	4,710,500	-	-	-	9,966,355	11,347,790
Culture & Recreation	3,255,235	1,540,550	-	-	-	4,795,785	5,885,460
Economic Development	1,115,480	1,000,000	-	-	-	2,115,480	2,621,940
Education & Training	-	12,002,805	-	-	-	12,002,805	11,318,840
Capital Outlay	-	16,147,700	-	36,525,115	-	52,672,815	85,473,650
Contingency	400,000	-	-	-	-	400,000	300,000
Debt Service							
Principal	-	-	5,402,705	-	-	5,402,705	3,602,020
Interest & Fiscal Charges	-	-	4,569,650	-	1,647,800	6,217,450	5,053,370
Sewer	-	-	-	-	12,397,190	12,397,190	9,954,475
Stormwater	-	-	-	-	741,830	741,830	886,955
Solid Waste	-	-	-	-	11,527,480	11,527,480	11,491,095
	137,787,600	71,956,840	9,972,355	36,525,115	26,314,300	282,556,210	304,025,070
REVENUES OVER (UNDER) EXPENDITURES	(12,757,775)	(12,510,935)	(8,618,950)	(20,292,785)	12,035,990	(42,144,455)	(84,140,175)
OTHER FINANCING SOURCES (USES)							
Transfer In	58,750	4,772,805	8,570,065	4,720,000	206,515	18,328,135	27,769,500
Transfer Out	(2,381,265)	(3,851,615)	-	(11,888,740)	(206,515)	(18,328,135)	(27,769,500)
Proceeds from sale of capital assets	-	-	-	35,000	20,000	55,000	70,000
Proceeds from debt instrument	-	-	-	11,500,000	-	11,500,000	-
Proceeds from insurance	-	-	-	60,000	-	60,000	75,000
	(2,322,515)	921,190	8,570,065	4,426,260	20,000	11,615,000	145,000
REVENUES & OTHER SOURCES OVER EXPENDITURES	$ (15,080,290)	$ (11,589,745)	$ (48,885)	$ (15,866,525)	$ 12,055,990	$ (30,529,455)	$ (83,995,175)

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

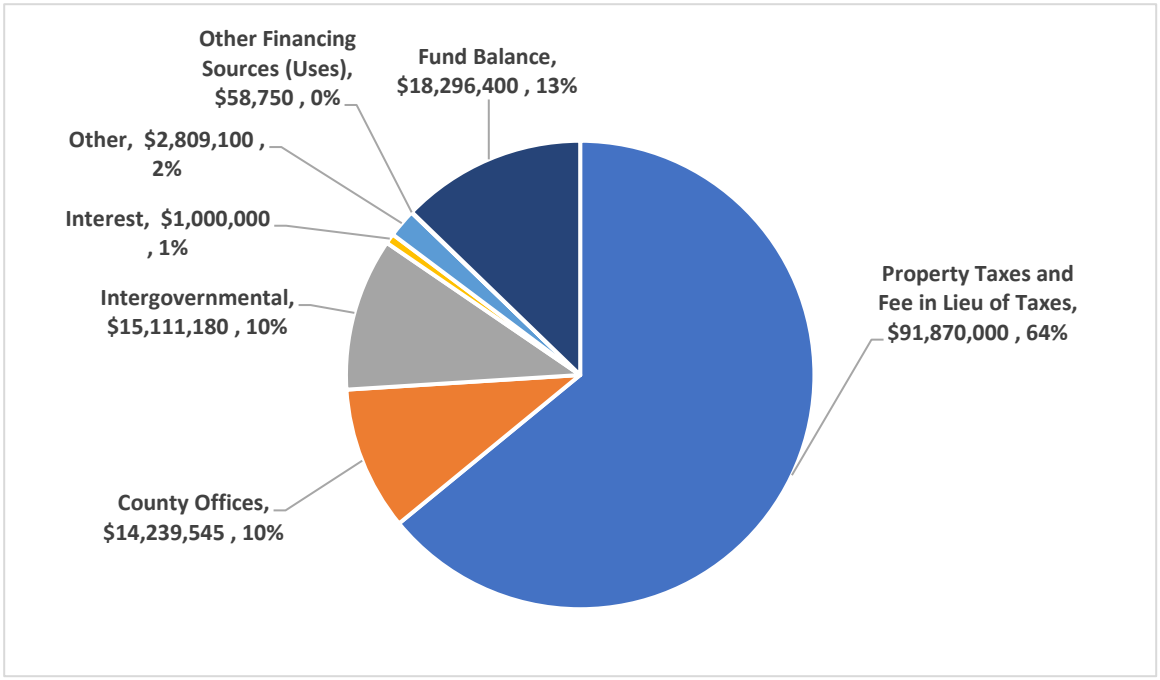
GENERAL FUND	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2027 BUDGET	% CHANGE 26-27
REVENUES							
Property Taxes and Fee in Lieu of Taxes	$58,694,277	$65,684,020	$77,453,082	$85,196,038	$ 85,950,000	$ 91,870,000	10.0%
County Offices	12,620,926	12,373,492	12,668,096	13,551,626	13,306,795	14,239,545	7.0%
Intergovernmental	11,675,582	12,296,468	13,577,006	13,681,286	14,084,155	15,111,180	0.8%
Interest	(87,351)	1,381,204	1,748,756	1,622,987	1,400,000	1,000,000	-7.2%
Other	2,457,392	2,229,262	2,611,352	2,780,449	2,969,500	2,809,100	6.5%
Other Financing Sources (Uses)	1,998,524	202,415	1,781,305	393,725	55,000	58,750	-77.9%
Total Revenue	87,359,350	94,166,861	109,839,597	117,226,111	117,765,450	125,088,575	6.7%
EXPENDITURES							
General Government	27,560,602	29,722,447	33,069,709	36,828,367	46,102,920	47,678,890	11.4%
Public Safety	37,943,067	40,139,965	51,966,416	58,339,087	62,153,935	66,278,105	12.3%
Highway and Streets	9,031,827	9,776,863	10,957,973	11,969,195	14,015,575	13,804,035	9.2%
Economic Development	750,562	841,700	946,542	986,990	1,121,940	1,115,480	4.3%
Health and Welfare	4,272,301	4,734,240	5,131,522	5,456,763	5,917,345	5,255,855	6.3%
Culture and Recreation	2,858,062	3,354,670	3,883,078	3,761,220	4,124,250	3,255,235	-3.1%
Capital Outlay	118,166	122,279	-	210,909	-	-	0.0%
Transfer Out	1,104,683	5,358,876	2,654,206	1,752,505	2,325,885	2,381,265	-34.0%
Contingency	75,000	-	250,000	-	300,000	400,000	-100.0%
Total Expenditures	83,714,270	94,051,040	108,859,446	119,305,036	136,061,850	140,168,865	9.6%
NET INCOME/(LOSS)	3,645,080	115,821	980,151	(2,078,925)	$(18,296,400)	$(15,080,290)	
BEGINNING FUND BALANCE, JULY 1	28,552,818	32,197,898	32,313,719	33,293,870			
ENDING FUND BALANCE, JUNE 30	$32,197,898	$32,313,719	$33,293,870	$31,214,945			

FINANCIAL SUMMARIES: General Fund Revenues by Type (Exhibit 5)

GENERAL FUND REVENUE	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2027 BUDGET	% CHANGE 26-27
TAXES							
Property taxes and fee in lieu of taxes	$ 58,694,277	$ 65,684,020	$ 77,453,082	$ 85,196,038	$ 85,950,000	$ 91,870,000	7%
Total property taxes and fee in lieu of taxes	58,694,277	65,684,020	77,453,082	85,196,038	85,950,000	91,870,000	7%
COUNTY OFFICES							
Clerk of Court	146,129	141,135	198,618	176,284	160,000	180,000	13%
Family Court	430,551	435,350	435,353	451,109	425,000	425,000	0%
Register of Deeds	2,993,530	2,515,672	2,606,457	2,519,390	2,500,000	2,700,000	8%
Judge of Probate	517,828	517,368	518,766	451,337	515,000	400,000	-22%
Master in Equity	123,629	139,290	155,073	94,446	100,000	150,000	50%
Magistrate	772,632	953,808	1,129,503	1,060,682	1,100,000	1,100,000	0%
Animal Shelter	67,314	67,307	38,987	17,145	35,000	17,000	-51%
Building Standards	3,680,538	2,881,686	3,238,635	3,563,455	3,170,000	3,973,300	25%
Mobile Home Permits	73,003	62,083	82,098	76,601	60,000	75,000	25%
Civic Center	288,747	242,766	453,068	397,552	433,000	241,000	-44%
Sports Complex	50,772	95,334	66,114	42,650	68,200	56,200	-18%
Amphitheatre	-	133	4,667	4,518	5,000	5,000	0%
Miscellaneous	974,629	1,542,297	1,026,796	1,149,562	1,063,000	1,069,000	1%
Sheriff	26,208	26,670	27,501	29,575	25,000	30,000	20%
School Resource Officiers	2,475,416	2,752,593	2,686,460	3,517,320	3,647,595	3,818,045	5%
Total County Offices	12,620,926	12,373,492	12,668,096	13,551,626	13,306,795	14,239,545	7%
INTERGOVERNMENTAL							
State Shared Taxes	7,928,572	8,286,963	8,705,421	9,158,737	9,830,000	10,339,590	5%
Election Commission	128,461	95,469	263,900	133,359	130,600	123,000	-6%
Department of Social Services	111,700	222,792	26,425	52,877	25,000	50,000	100%
Public Service Employment	7,875	82,933	131,486	168,533	130,000	168,535	30%
Health and Enviornmental	12,072	8,209	29,592	27,600	10,000	27,600	176%
Merchant Inventory	273,259	273,259	286,892	286,893	285,000	286,900	1%
Homestead Exemption	2,431,190	2,456,701	2,821,502	2,888,276	2,815,000	2,890,000	3%
Flood Control	50,972	107,067	135,623	-	135,000	190,000	41%
Oconee County Reimbursement	131,181	127,931	95,056	132,112	96,055	101,055	5%
Miscellaneous	600,300	635,144	1,081,109	832,899	627,500	934,500	49%
Total Intergovernmental	11,675,582	12,296,468	13,577,006	13,681,286	14,084,155	15,111,180	7%
OTHER							
Interest	(87,351)	1,381,204	1,748,756	1,622,987	1,400,000	1,000,000	-29%
Cablevision Franchise Fee	1,599,158	1,514,838	1,294,193	1,084,442	1,300,000	1,100,000	-15%
Rent	724,310	574,424	677,155	341,835	329,500	369,100	12%
Local Contributions	133,924	140,000	640,004	1,354,172	1,340,000	1,340,000	0%
Total Other Revenue	2,370,041	3,610,466	4,360,108	4,403,436	4,369,500	3,809,100	-13%
OTHER FINANCING SOURCES (USES)							
Transfers In	1,998,524	202,415	1,781,305	393,725	55,000	58,750	7%
Total Other Financing Sources (Uses)	1,998,524	202,415	1,781,305	393,725	55,000	58,750	7%
TOTAL GENERAL FUND REVENUE	$ 87,359,350	$ 94,166,861	$ 109,839,597	$ 117,226,111	$ 117,765,450	$ 125,088,575	6%

FINANCIAL STRUCTURE, POLICY, AND PROCESS

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



FINANCIAL SUMMARIES: General Fund Expenditures (Exhibit 7))

GENERAL FUND EXPENDITURES	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2027 BUDGET	% CHANGE 26-27
GENERAL GOVERNMENT							
County Council	$ 279,958	$ 298,915	$ 265,156	$ 293,974	$ 324,435	$ 337,990	4.2%
Legislative Delegation	72,540	73,482	77,851	81,996	83,825	88,440	5.5%
County Administrator	1,043,507	1,123,735	1,279,687	1,295,909	1,509,460	1,901,935	26.0%
Media Team	285,658	428,859	489,551	508,479	583,805	734,330	25.8%
Human Resources	362,353	409,455	447,616	533,620	571,410	599,695	5.0%
County Memberships	99,623	139,270	-	-	-	-	0.0%
Legal	519,344	545,933	623,819	592,050	716,360	704,870	-1.6%
Facilities	5,266,930	6,283,937	7,315,110	8,033,466	9,174,865	9,964,370	8.6%
Auditor	765,208	770,043	901,975	980,084	1,087,330	1,138,015	4.7%
Treasurer	1,200,578	1,223,984	1,309,731	1,480,043	1,477,715	1,634,290	10.6%
Finance Department	1,638,072	1,744,239	1,965,891	2,102,472	2,169,825	2,174,445	0.2%
Assessor	2,486,423	2,592,986	2,905,540	3,115,184	3,582,525	3,645,320	1.8%
Board of Tax Assessment & Appeals	300	800	-	-	-	-	0.0%
Clerk of Court	668,555	820,193	815,951	869,949	1,083,560	994,835	-8.2%
Probate Judge	654,958	743,823	737,963	794,741	895,110	1,030,675	15.1%
Master-in-Equity	382,292	393,915	421,422	432,123	449,735	533,940	18.7%
Magistrate	2,418,500	2,546,274	2,537,774	2,702,521	2,836,885	2,819,980	-0.6%
Register of Deeds	606,694	664,938	772,431	752,789	865,720	882,360	1.9%
Development Standards	733,837	861,038	902,376	1,056,956	1,153,310	1,192,450	3.4%
Registration and Elections	636,019	680,198	810,540	657,699	1,060,915	1,027,915	-3.1%
Registration and Elections - Poll Workers	112,300	96,529	241,384	135,438	288,450	243,650	-15.5%
Purchasing	483,184	549,920	504,015	533,065	686,840	605,280	-11.9%
Technology Services	4,244,881	4,205,553	4,747,172	5,096,184	6,200,945	6,560,595	5.8%
Employee Benefits	799,611	738,729	1,089,234	2,707,104	6,512,620	6,076,555	-6.7%
Special Appropriations	1,633,000	1,683,000	1,783,000	1,923,750	2,630,000	2,625,000	-0.2%
Family Court	166,277	102,699	124,520	148,771	157,275	161,955	3.0%
Total General Government	27,560,602	29,722,447	33,069,709	36,828,367	46,102,920	47,678,890	3.4%

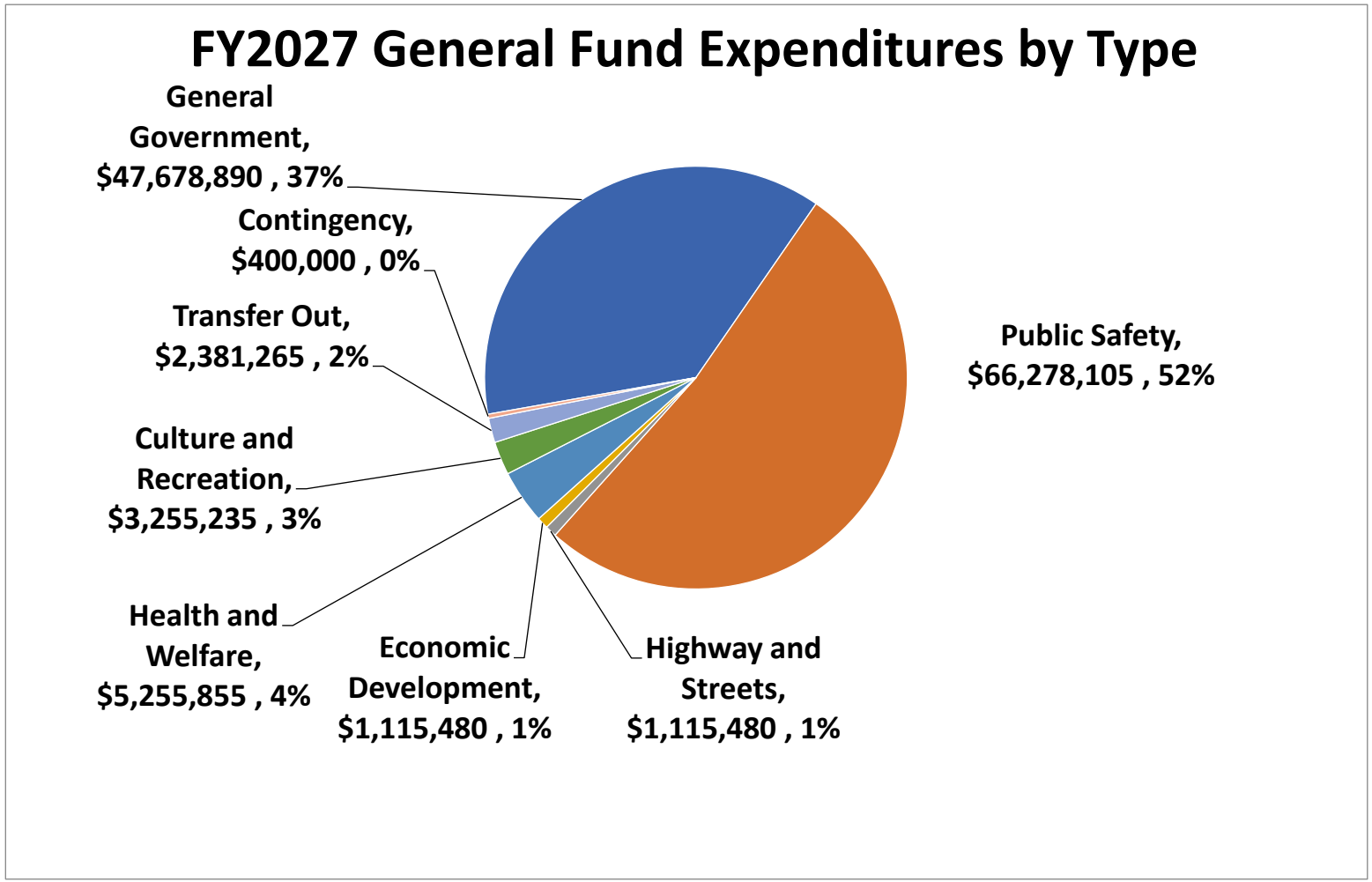
FINANCIAL SUMMARIES: General Fund Expenditures (Exhibit 7)

GENERAL FUND EXPENDITURES	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2027 BUDGET	% CHANGE 26-27
PUBLIC SAFETY							
Coroner	907,546	1,052,785	1,212,558	1,317,616	1,418,605	1,532,290	8.0%
Emergency Preparedness	1,031,204	1,139,166	1,156,855	1,290,316	1,544,370	778,170	-49.6%
Communications	3,972,803	4,347,477	4,544,390	4,972,738	5,302,630	5,554,690	4.8%
Environmental Enforcement	351,281	421,500	229,117	273,377	328,620	315,000	-4.1%
Code Enforcement	-	-	-	248,706	324,475	548,185	68.9%
Special Appropriations	24,310	24,310	24,310	24,310	24,310	-	-100.0%
Detention Center	9,545,547	9,740,504	10,879,982	11,938,476	12,980,635	13,383,430	3.1%
Detention Center - Drug Lab	407,299	412,072	540,177	604,468	631,155	506,290	-19.8%
Sheriff	19,246,598	20,468,756	22,422,064	25,121,784	26,041,935	30,164,825	15.8%
Sheriff - City of Belton	-	-	-	937,663	1,141,525	1,108,410	-2.9%
School Resource Officers	2,460,614	2,584,790	2,781,627	3,454,148	3,647,595	3,818,045	4.7%
Sheriff Extra Duty	(4,135)	(51,395)	46,086	-	-	-	0.0%
Emergency Medical Services	-	-	8,129,250	8,155,485	8,768,080	8,568,770	-2.3%
Total Public Safety	37,943,067	40,139,965	51,966,416	58,339,087	62,153,935	66,278,105	6.6%
HIGHWAYS AND STREETS							
Road & Bridges	6,571,971	6,962,834	7,802,848	8,462,869	9,899,030	9,760,920	-1.4%
Transportation Administration	533,700	554,591	558,677	565,355	-	-	0.0%
Fleet Services	1,905,825	2,254,903	2,594,231	2,937,093	4,047,860	4,043,115	-0.1%
County Council Paving	20,331	4,535	2,217	3,878	68,685	-	-100.0%
Total Highway and Streets	9,031,827	9,776,863	10,957,973	11,969,195	14,015,575	13,804,035	-1.5%
ECONOMIC DEVELOPMENT							
Economic Development	750,562	841,700	946,542	986,990	1,121,940	1,115,480	-0.6%
Total Economic Development	750,562	841,700	946,542	986,990	1,121,940	1,115,480	-0.6%
HEALTH AND WELFARE							
Animal Shelter	1,890,310	2,154,952	2,352,352	2,671,224	2,943,130	2,698,580	-8.3%
Building & Codes	1,231,911	1,402,923	1,554,515	1,391,309	1,602,370	1,520,935	-5.1%
Department of Social Services	82,547	91,366	89,436	98,428	93,500	93,500	0.0%
Veterans Affairs	274,819	278,306	320,181	309,876	348,025	318,855	-8.4%
Special Appropriations	792,714	806,693	815,038	985,926	930,320	623,985	-32.9%
Total Health and Welfare	4,272,301	4,734,240	5,131,522	5,456,763	5,917,345	5,255,855	-11.2%

FINANCIAL SUMMARIES: General Fund Expenditures (Exhibit 7)

GENERAL FUND EXPENDITURES	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2027 BUDGET	% CHANGE 26-27
CULTURE AND RECREATION							
Museum	340,034	390,201	425,309	443,534	489,380	585,560	19.7%
Special Populations	179,907	184,444	208,196	245,661	316,155	344,750	9.0%
Senior Citizens	100,618	101,515	101,843	102,692	130,740	134,230	2.7%
Civic Center	799,863	864,273	1,078,768	1,126,592	1,312,360	1,084,435	-17.4%
Sports Center	338,475	431,886	411,579	218,890	-	-	0.0%
Special Appropriations	96,145	96,675	97,283	101,850	104,925	80,655	-23.1%
Parks Department	798,087	1,024,646	1,248,624	1,203,589	1,341,690	627,565	-53.2%
County Council Recreation	204,933	261,030	311,476	318,412	429,000	398,040	-7.2%
Total Culture and Recreation	2,858,062	3,354,670	3,883,078	3,761,220	4,124,250	3,255,235	-21.1%
CAPITAL OUTLAY							
Capital	118,166	122,279	-	210,909	-	-	0.0%
Total Capital Outlay	118,166	122,279	-	210,909	-	-	0.0%
TRANSFER OUT							
Transfers out	1,104,683	5,358,876	2,654,206	1,752,505	2,325,885	2,381,265	2.4%
Total Transfers out	1,104,683	5,358,876	2,654,206	1,752,505	2,325,885	2,381,265	2.4%
CONTINGENCY							
Contingency	75,000	-	250,000	-	300,000	400,000	33.3%
Total Contingency	75,000	-	250,000	-	300,000	400,000	33.3%
TOTAL GENERAL FUND	$ 83,714,270	$ 94,051,040	$ 108,859,446	$ 119,305,036	$ 136,061,850	$ 140,168,865	3.0%

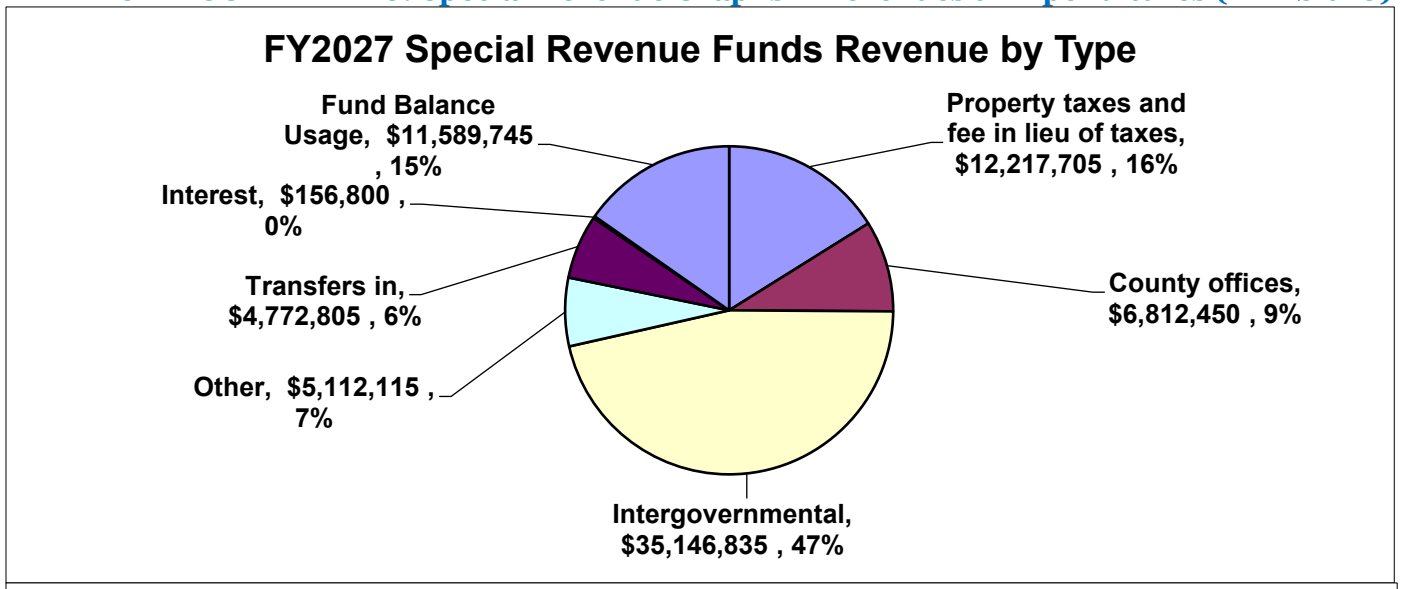
FINANCIAL SUMMARIES: General Fund Expenditures by Function (Exhibit 8)

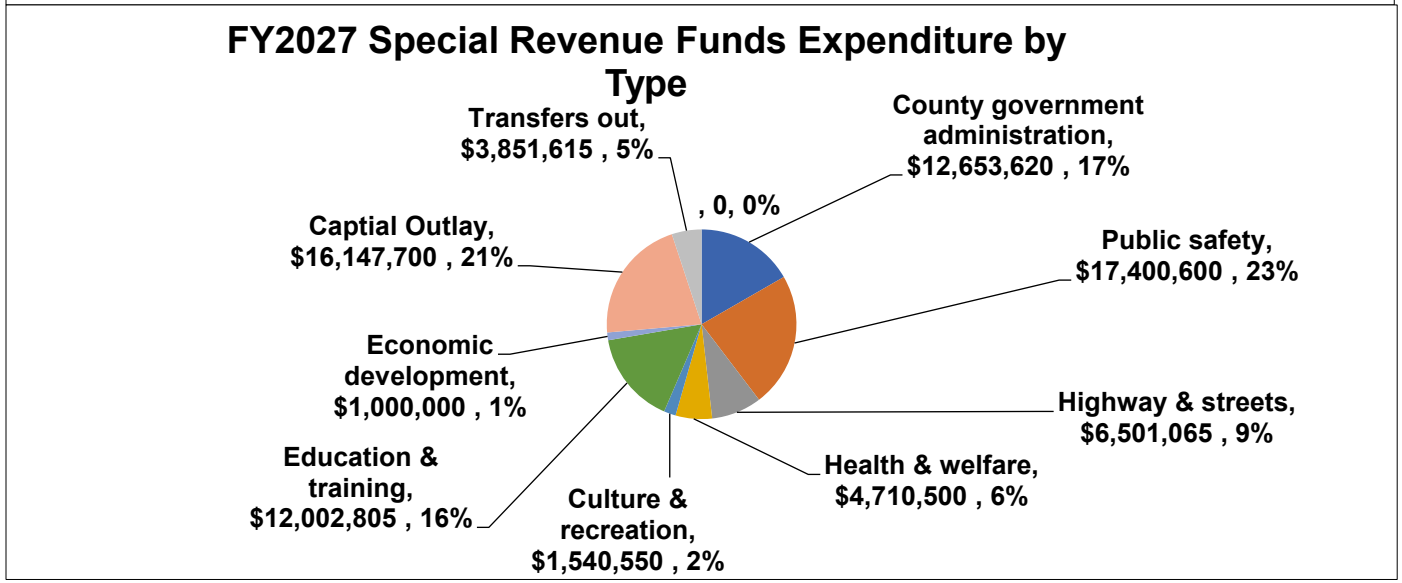


FINANCIAL SUMMARIES: Special Revenue Funds (Exhibit 9)

SPECIAL REVENUES FUNDS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2027 BUDGET	% CHANGE 26-27
REVENUES							
Property taxes and fee in lieu of taxes	$ 15,962,928	$ 17,609,474	$ 11,691,126	$ 11,498,214	$ 11,749,000	$ 12,217,705	4%
County offices	6,821,780	7,251,739	6,882,603	6,580,853	5,941,350	6,812,450	15%
Intergovernmental	31,230,984	33,438,217	27,540,258	36,481,224	39,436,875	35,146,835	-11%
Interest	79,018	822,060	1,438,306	1,231,626	526,800	156,800	-70%
Other	5,421,464	4,369,254	2,689,671	3,281,492	7,612,150	5,112,115	-33%
Total revenues	59,516,174	63,490,744	50,241,964	59,073,409	65,266,175	59,445,905	-9%
EXPENDTURES							
County government administration	18,428,034	10,142,456	8,807,955	8,526,828	12,549,090	12,653,620	1%
Public safety	10,183,751	11,665,925	3,132,916	14,772,456	18,212,425	17,400,600	-4%
Highway & streets	6,052,425	8,105,306	9,739,293	1,855,021	2,355,530	6,501,065	176%
Economic development	6,711,988	1,878,518	1,028,015	4,618,975	1,500,000	1,000,000	-33%
Health & welfare	581,246	821,992	1,032,127	2,600,944	5,430,445	4,710,500	-13%
Culture & recreation	878,619	1,146,836	1,195,521	2,063,456	1,761,210	1,540,550	-13%
Education & training	8,931,660	9,176,945	9,781,830	10,704,730	11,318,840	12,002,805	6%
Capital outlay	2,374,909	2,594,079	5,128,473	9,838,701	15,869,450	16,147,700	2%
Total expenditures	54,142,632	45,532,057	39,846,130	54,981,111	68,996,990	71,956,840	4%
REVENUES OVER (UNDER) EXPENDITURES	5,373,542	17,958,687	10,395,834	4,092,298	(3,730,815)	(12,510,935)	235%
OTHER FINANCING SOURCES (USES)							
Proceeds from sale of capital assets	45,942	1,001,110	-	20,500	-	-	0%
Transfers in	2,125,974	2,829,744	3,743,528	3,409,300	6,307,940	4,772,805	-24%
Transfers out	(5,550,150)	(10,589,700)	(13,718,862)	(8,587,615)	(8,716,220)	(3,851,615)	-56%
Loan proceeds	318,155	-	-	-	-	-	0%
Total other financing sources (uses)	(3,060,079)	(6,758,846)	(9,975,334)	(5,157,815)	(2,408,280)	921,190	
NET CHANGE IN FUND BALANCE	2,313,463	11,199,841	420,500	(1,065,517)	(6,139,095)	(11,589,745)	
BEGINNING FUND BALANCE, JULY 1	18,004,424	20,317,887	31,517,728	31,938,228			
ENDING FUND BALANCE, JUNE 30	$ 20,317,887	$ 31,517,728	$ 31,938,228	$ 30,872,711			

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

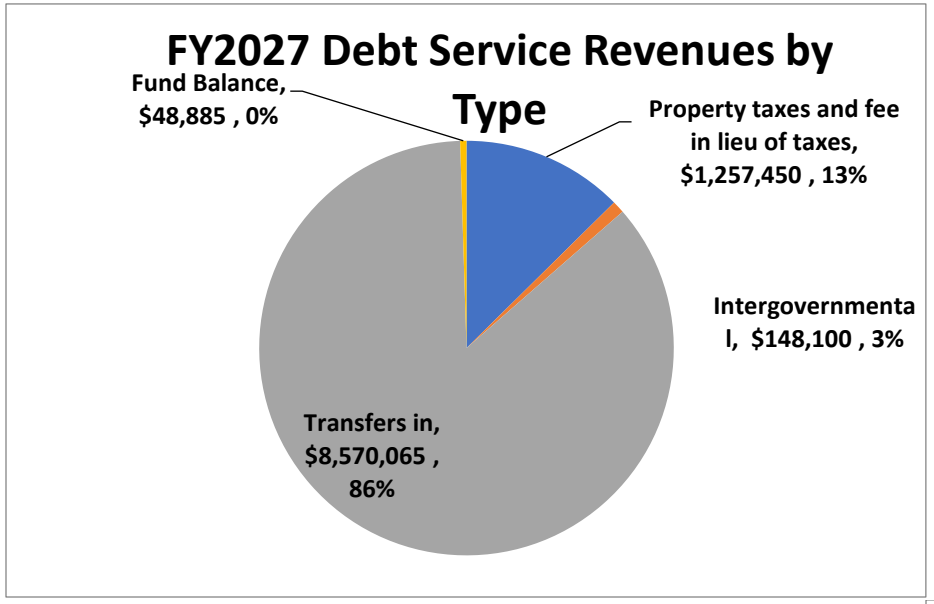


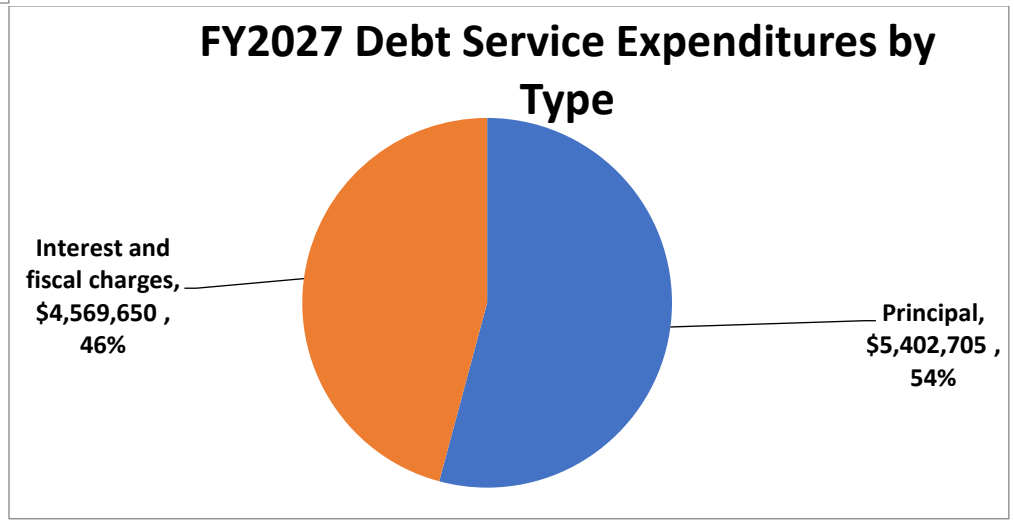


FINANCIAL SUMMARIES: Debt Service Funds (Exhibit 11)

DEBT SERVICE FUNDS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2027 BUDGET	% CHANGE 26-27
REVENUES							
Property taxes and fee in lieu of taxes	$ 1,612,604	$ 1,824,024	$ 659,382	$ 1,330,677	$ 1,249,475	$ 1,257,450	1%
Intergovernmental	142,321	144,728	99,951	123,214	124,545	95,955	-23%
Other	11,368	10,494	11,936	5,143	-	-	0%
Total revenues	1,766,293	1,979,246	771,269	1,459,034	1,374,020	1,353,405	-2%
EXPENDTURES							
Debt service							
Principal	3,997,978	4,078,533	4,528,153	3,310,392	3,602,020	5,402,705	50%
Interest and fiscal charges	653,346	565,647	3,217,820	2,533,129	3,922,360	4,569,650	17%
Total expenditures	4,651,324	4,644,180	7,745,973	5,843,521	7,524,380	9,972,355	33%
REVENUES OVER (UNDER) EXPENDITURES	(2,885,031)	(2,664,934)	(6,974,704)	(4,384,487)	(6,150,360)	(8,618,950)	40%
OTHER FINANCING SOURCES (USES)							
Transfers in	3,119,310	3,156,568	6,300,858	4,675,337	6,124,920	8,570,065	40%
Transfers out	-	-	-	(242,944)	-	-	0%
Total other financing sources (uses)	3,119,310	3,156,568	6,300,858	4,432,393	6,124,920	8,570,065	40%
NET CHANGE IN FUND BALANCE	234,279	491,634	(673,846)	47,906	(25,440)	(48,885)	
BEGINNING FUND BALANCE, JULY 1	418,377	652,656	1,144,290	470,444			
ENDING FUND BALANCE, JUNE 30	$ 652,656	$ 1,144,290	$ 470,444	$ 518,350			

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

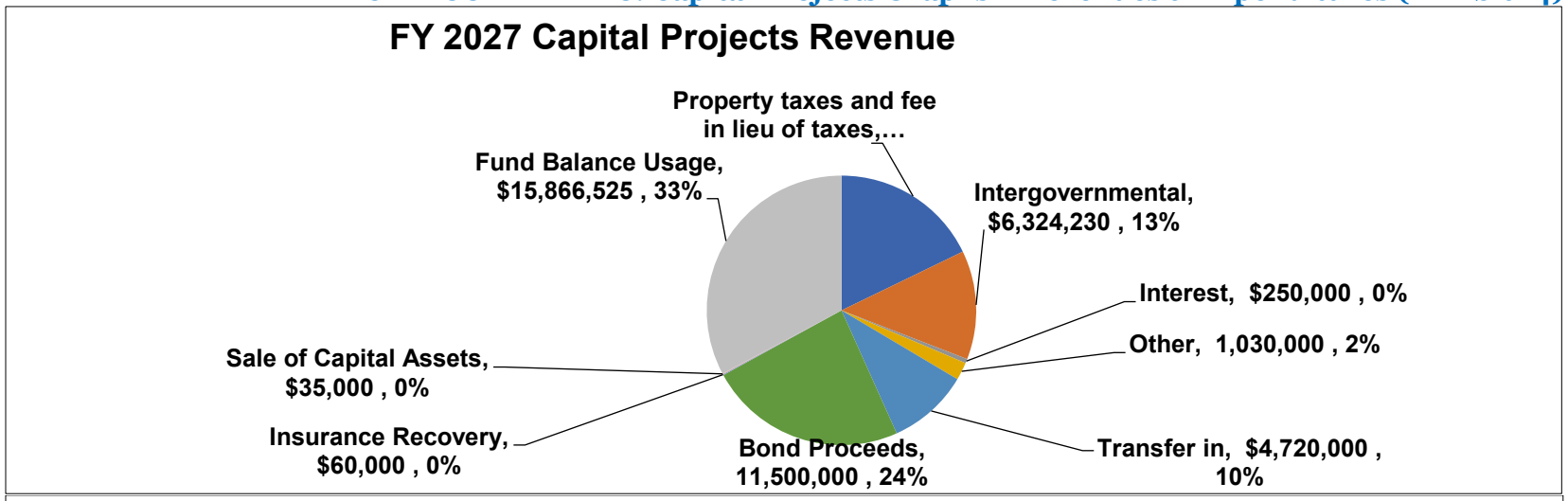


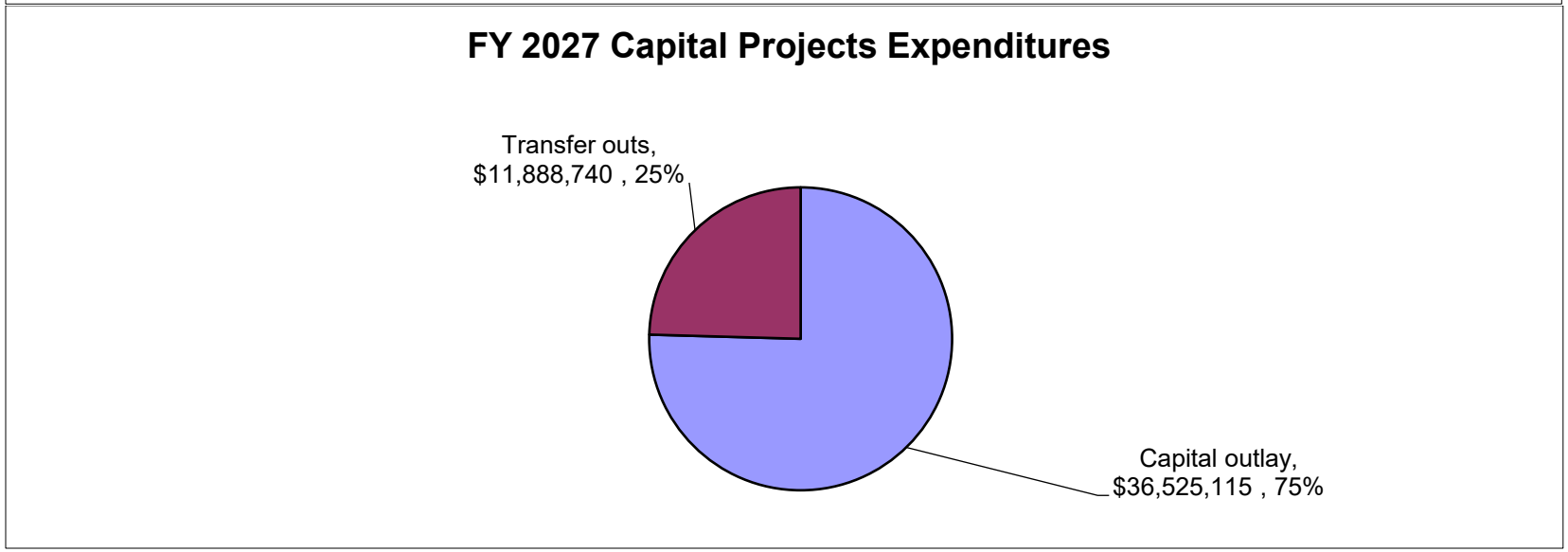


FINANCIAL SUMMARIES: Capital Projects Funds (Exhibit 13)

CAPITAL PROJECTS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2027 BUDGET	% CHANGE 26-27
REVENUES							
Property taxes and fee in lieu of taxes	$ 7,209,864	$ 7,240,561	$ 8,295,018	$ 9,253,218	$ 8,670,000	$ 8,628,100	-6%
Intergovernmental	1,310,728	193,146	1,186,841	1,766,406	170,000	6,324,230	-90%
Interest	34,529	662,253	1,107,879	1,493,949	760,000	250,000	100%
Other	756,512	455,384	136,533	404,892	-	1,030,000	-100%
Total revenues	9,311,633	8,551,344	10,726,271	12,918,465	9,600,000	16,232,330	-26%
EXPENDTURES							
County government administration	71,382	70,291	169,541	102,492	700,000		583%
Public Safety	12,579	110,649	32,604	374,988	-	-	0%
Highway & streets	-	41,410	-	6,621	-	-	0%
Economic development	54,175	-	-	-	-	-	0%
Health & welfare	178,686	-	500	-	-	-	0%
Culture & recreation	689,096	75,986	80,869	24,798	-	-	0%
DS - Bond issuance costs	-	213,440	90,345	538,516			0%
Capital outlay	17,350,281	9,649,598	7,750,911	48,553,145	69,604,200	36,525,115	43%
Total expenditures	18,356,199	10,161,374	8,124,770	49,600,560	70,304,200	36,525,115	42%
REVENUES OVER (UNDER) EXPENDITURES	(9,044,566)	(1,610,030)	2,601,501	(36,682,095)	(60,704,200)	(20,292,785)	65%
OTHER FINANCING SOURCES (USES)							
Transfers in	7,352,512	5,070,966	1,500,100	2,091,919	7,730,000	4,720,000	270%
Transfers out	(9,248,724)	(4,453,378)	(7,126,518)	(11,022,760)	(16,175,755)	(11,888,740)	47%
Proceeds from sale of capital assets	116,470	168,159	88,845	150,802	50,000	35,000	-67%
Proceeds from insurance	66,948	85,476	119,009	64,740	75,000	60,000	16%
Proceeds from bond	-	55,000,000	8,300,000	34,785,822	-	11,500,000	0%
Total other financing sources (uses)	(1,712,794)	55,871,223	2,881,436	26,070,523	(8,320,755)	4,426,260	-132%
NET CHANGE IN FUND BALANCE	(10,757,360)	54,261,193	5,482,937	(10,611,572)	$ (69,024,955)	$ (15,866,525)	
BEGINNING FUND BALANCE, JULY 1	24,223,118	13,465,758	67,726,951	73,209,888			
ENDING FUND BALANCE, JUNE 30	$ 13,465,758	$ 67,726,951	$ 73,209,888	$ 62,598,316			

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





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

SEWER	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2027 BUDGET	% CHANGE 26-27
REVENUES							
Charges for services	$ 9,158,612	$ 8,812,236	$ 10,268,949	$ 10,721,502	$ 10,190,300	$ 11,475,700	13%
Total revenues	9,158,612	8,812,236	10,268,949	10,721,502	10,190,300	11,475,700	13%
OPERATING EXPENSES							
Personnel	1,219,005	1,423,157	1,676,038	2,019,339	2,237,125	2,757,390	23%
Operating	2,489,747	2,638,358	3,140,481	3,243,538	3,784,140	3,777,800	0%
Contractual	543,242	477,777	433,988	261,433	375,300	437,000	16%
Depreciation	1,705,753	2,067,618	2,288,807	3,096,109	1,778,955	3,650,000	105%
Amortization	1,799,559	1,820,165	1,778,952	1,774,608	1,778,955	1,775,000	0%
Total expenditures	7,757,306	8,427,075	9,318,266	10,395,027	9,954,475	12,397,190	25%
REVENUES OVER (UNDER) EXPENDITURES	1,401,306	385,161	950,683	326,475	235,825	(921,490)	-491%
OTHER FINANCING SOURCES (USES)							
Property taxes and fee in lieu of tax	2,125,253	2,446,778	2,576,535	2,752,337	2,690,000	2,855,000	6%
State shared revenue	100,930	103,277	112,604	109,048	1,599,555	2,101,755	31%
Interest revenue	548	43,815	70,078	663,600	350,000	400,000	14%
Interest expense	(1,027,438)	(631,324)	(556,515)	(1,281,717)	(1,060,010)	(1,576,800)	49%
Gain on disposition of capital assets	304,250	-	(223,951)	(9,703)	-	-	-
Transfer in	1,307,237	9,142,261	10,173,795	11,035,543	7,000,000	-	-100%
Transfer out	(300,000)	(500,000)	(350,000)	(400,000)	(551,640)	(206,515)	-63%
Federal grant revenue	-	-	-	-	-	9,598,600	-
Bond issuance cost	-	-	-	(445,100)	-	-	0%
Capital contributions	562,352	1,223,240	4,993,695	1,467,790	-	-	-
Total other financing sources (uses)	3,073,132	11,828,047	16,796,241	13,891,798	10,027,905	13,172,040	31%
NET CHANGE IN FUND BALANCE	4,474,438	12,213,208	17,746,924	14,218,273	10,263,730	12,250,550	
PRIOR PERIOD ADJUSTMENT	-	7,438,117	-	-	-	-	
Beginning Fund Balance, July 1	39,553,268	51,465,823	63,679,031	81,425,955	95,644,228	105,907,958	
Ending Fund Balance, June 30	$ 44,027,706	$ 63,679,031	$ 81,425,955	$ 95,644,228	$ 105,907,958	$ 118,158,508	

FINANCIAL SUMMARIES: Solid Waste Fund – Revenues & Expenses (Exhibit 16)

SOLID WASTE	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2027 BUDGET	% CHANGE 26-27
REVENUES							
Charges for services	$ 8,710,239	$ 8,110,458	$ 9,000,157	$ 11,120,134	$ 10,990,435	$ 11,254,435	2%
Total revenues	8,710,239	8,110,458	9,000,157	11,120,134	10,990,435	11,254,435	-1%
OPERATING EXPENSES							
Personnel	2,949,909	3,256,851	3,811,318	4,218,743	4,630,660	4,415,840	-5%
Operating	968,440	878,644	825,050	919,538	1,224,405	1,343,300	10%
Contractual	4,078,927	3,748,914	3,878,727	4,172,271	4,786,030	4,918,340	3%
Depreciation	836,493	1,024,550	1,024,942	1,135,855	850,000	850,000	0%
Total expenditures	8,833,769	8,908,959	9,540,037	10,446,407	11,491,095	11,527,480	0%
REVENUES OVER (UNDER) EXPENDITURES	(123,530)	(798,501)	(539,880)	673,727	(500,660)	(273,045)	-45%
OTHER FINANCING SOURCES (USES)							
State shared revenue	1,049,012	306,448	316,227	298,512	125,445	126,285	1%
Interest revenue	3,920	6,101	9,144	8,214	3,200	3,200	0%
Interest expense	(76,429)	(67,731)	(58,745)	(49,459)	(71,000)	(71,000)	0%
Sale of capital assets	3,750	(38,095)	(3,342)	35,000	20,000	20,000	0%
Total other financing sources (uses)	980,253	206,723	263,284	292,267	77,645	78,485	1%
NET CHANGE IN FUND BALANCE	856,723	(591,778)	(276,596)	965,994	(423,015)	(194,560)	
PRIOR PERIOD ADJUSTMENT							
Beginning Fund Balance, July 1	11,259,855	12,116,578	11,524,800	11,248,204	12,214,198	11,791,183	
Ending Fund Balance, June 30	$ 12,116,578	$ 11,524,800	$ 11,248,204	$ 12,214,198	$ 11,791,183	$ 11,596,623	

FINANCIAL SUMMARIES: Stormwater Fund – Revenues & Expenses (Exhibit 17)

STORMWATER	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2027 BUDGET	% CHANGE 25-26
REVENUES							
Charges for services	$ 357,571	$ 257,906	$ 389,724	$ 357,297	$ 335,315	$ 535,315	60%
Total revenues	357,571	257,906	389,724	357,297	335,315	535,315	60%
OPERATING EXPENSES							
Personnel	414,433	572,888	484,725	502,792	568,435	592,155	4%
Operating	33,843	28,528	32,541	35,342	67,070	67,075	0%
Contractual	248,247	179,261	110,398	194,482	244,450	75,600	-69%
Depreciation	9,120	8,676	6,954	3,507	7,000	7,000	0%
Total expenditures	705,643	789,353	634,618	736,123	886,955	741,830	-16%
REVENUES OVER (UNDER) EXPENDITURES	(348,072)	(531,447)	(244,894)	(378,826)	(551,640)	(206,515)	-63%
OTHER FINANCING SOURCES (USES)							
State Shared Revenue	2,507	2,232	2,097	2,249	-	-	-
Transfer in	300,000	500,000	350,000	400,000	551,640	206,515	-63%
Total other financing sources (uses)	302,507	502,232	352,097	402,249	551,640	206,515	-63%
NET CHANGE IN FUND BALANCE	(45,565)	(29,215)	107,203	23,423	-	-	
PRIOR PERIOD ADJUSMENT	-	-	-	-	-	-	
Beginning Fund Balance, July 1	(401,346)	(446,911)	(476,126)	(368,923)	(345,500)	(345,500)	
Ending Fund Balance, June 30	$ (446,911)	$ (476,126)	$ (368,923)	$ (345,500)	$ (345,500)	$ (345,500)	

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 $5,000 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 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 2026. It then describes the County's capital finance program. Then there is a section on analysis of debt and sources of funding.

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 2027.

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 2027 are as follows (more detail in departmental/fund information section):

CAPITAL PROJECTS FUNDS APPROPRIATIONS

FUND	ACTIVITY	APPROPRIATED
318	Detention Center	$12,500,000
360	Capital Reserve Fund	6,062,215
361	Capital Replacement Fund	4,000,000
362	Grant Capital Projects	5,177,900
368	Economic Development	5,187,450
369	Infrastructure Park	1,586,290
377	AFEE Bond	13,900,000
Total Capital Funds Appropriations		**$48,413,855**

Any capital appropriation for vehicles and equipment shall be in accordance with the Fleet Services Standard Operating Procedure.

CAPITAL PROJECTS FUNDS REVENUES

FUND	SOURCE OF REVENUE	AMOUNT
318	Detention Center Fund Balance	$12,450,000
	Interest Income	50,000
360	Capital Reserve Fund-Property Taxes	3,646,100
	Delinquent Property Taxes	190,000
	Fee-In-Lieu of Taxes	192,000
	Local Contributions	30,000
	Homestead Exemption	166,330
	Sale of Capital	35,000
	Insurance Proceeds	60,000
	Transfer In-Documentary Stamps	500,000
	Fund Balance	1,242,785
361	Transfer In-Capital Projects	3,000,000
	Transfer In-Economic Development	1,000,000

362	Grant Capital Projects-State Grants	4,957,900
	Transfer In-Capital Projects	220,000
368	Economic Development-Property Taxes	835,000
	Fee-In-Lieu of Taxes	3,065,000
	Fund Balance	1,287,450
369	Infrastructure Park-Property Taxes	95,000
	Fee-In-Lieu of Taxes	605,000
	Fund Balance	886,290
377	AFEE Bond-Local Contributions	1,000,000
	Interest Income	200,000
	State Grants	200,000
	Federal Grants	1,000,000
	Bond Proceeds	11,500,000
Total Capital Funds Revenue		**$48,413,855**

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 $48.4 million in the long-range capital projects budget for FY 2027, as noted above.

Analysis of Debt and Sources of Funding

Anderson County's current indebtedness consists of General Obligation Bonds, Revenue Bonds, Special Source Revenue Bonds, and Notes Payable. 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 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, 2026.

Legal debt margin as of June 30, 2026, is calculated as follows:

Assessed Valuation	$1,176,276,366	
Less: Exempt manufacturing property	(12,874,040)	
Valuation subject to debt margin		$1,163,402,326
8% of above assessed valuation - Debt Limit		93,072,186

Debt applicable to limit:		
General obligation bonds	$(13,083,000)	
Plus amount available for repayment of GO Bonds	695,998	
Total debt applicable to limit		(12,387,002)
Legal debt margin		$80,685,184

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 must 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 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 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.

Installment Purchase Revenue Bonds
The County created a separate nonprofit whose board is comprised of two County Council members and three community leaders called the Anderson County Detention Facilities Corporation (ACDFC). The nonprofit issued debt totaling $88,370,000, with $79,385,000 being nontaxable and $8,985,000 being taxable, to design and construct a new detention facility. County Council passed an ordinance authorizing an installment purchase transaction for the development of the new detention facility and a lease between the County and the ACDFC. The County will purchase the detention facility from the ACDFC through the installment purchase agreement over a twenty-year period. The initial borrowing of $55,000,000 was through a bank private placement and the second borrowing of $33,370,000 was through a public offering. These borrowings does not count against the County's legal debt margin.

Tax Anticipation Notes
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 $20,000,000 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 2026. The FY 2027 budget ordinance provides for issuance of a TAN not exceeding $20 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 2027.

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.

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 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.

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 2027 through 2039, 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.

CAPITAL AND DEBT

DEBT SERVICE FUNDS

2020 GOB REVENUES

				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Fund Balance	202000	310000	Fund Balance/Equity	$ 335	$ 335	$ 24,800	$ 24,800	$ 24,800
		Total		**335**	**335**	**24,800**	**24,800**	**24,800**
Local revenue	202000	410101	PROPERTY TAXES - RPC CURRENT	529,555	529,555	475,000	475,000	475,000
	202000	410102	PROPERTY TAXES - RPC DELINQUENT	8,500	8,500	24,345	24,345	24,345
	202000	410103	PROPERTY TAXES - VEHICLES	40,600	40,600	69,120	69,120	69,120
	202000	410105	PROPERTY TAXES - FILOT	30,355	30,355	23,425	23,425	23,425
		Total		**609,010**	**609,010**	**591,890**	**591,890**	**591,890**
State revenue	202000	421200	HOMESTEAD	16,705	16,705	16,705	16,705	16,705
	202000	421400	MERCHANTS INVENTORY	42,810	42,810	35,675	35,675	35,675
		Total		**59,515**	**59,515**	**52,380**	**52,380**	**52,380**
		TOTAL REVENUE		**$ 668,860**	**$ 668,860**	**$ 669,070**	**$ 669,070**	**$ 669,070**

2020 GOB EXPENDITURES

				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Debt Service	583400	555010	INTEREST	$ 82,860	$ 82,860	$ 75,070	$ 75,070	$ 75,070
	583400	555020	PRINCIPLE PAYMENTS	586,000	586,000	594,000	594,000	594,000
		TOTAL EXPENDITURES		**$ 668,860**	**$ 668,860**	**$ 669,070**	**$ 669,070**	**$ 669,070**

2024 GOB REVENUES

				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Fund Balance	204000	310000	Fund Balance/Equity	$ 27,105	$ 27,105	$ 24,085	$ 24,085	$ 24,085
		Total		**27,105**	**27,105**	**24,085**	**24,085**	**24,085**
Local revenue	204000	410101	PROPERTY TAXES - RPC CURRENT	536,320	536,320	483,740	483,740	483,740
	204000	410102	PROPERTY TAXES - RPC DELINQUENT	13,000	13,000	33,315	33,315	33,315
	204000	410103	PROPERTY TAXES - VEHICLES	60,775	60,775	125,085	125,085	125,085
	204000	410105	PROPERTY TAXES - FILOT	30,370	30,370	23,420	23,420	23,420
		Total		**640,465**	**640,465**	**665,560**	**665,560**	**665,560**
State revenue	204000	421200	HOMESTEAD	32,750	32,750	23,400	23,400	23,400
	204000	421400	MERCHANTS INVENTORY	32,280	32,280	20,175	20,175	20,175
		Total		**65,030**	**65,030**	**43,575**	**43,575**	**43,575**
		TOTAL REVENUE		**$ 732,600**	**$ 732,600**	**$ 733,220**	**$ 733,220**	**$ 733,220**

2024 GOB EXPENDITURES

				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Debt Service	583600	555010	INTEREST	$ 294,600	$ 294,600	$ 278,220	$ 278,220	$ 278,220
	583600	555020	PRINCIPLE PAYMENTS	438,000	438,000	455,000	455,000	455,000
		TOTAL EXPENDITURES		**$ 732,600**	**$ 732,600**	**$ 733,220**	**$ 733,220**	**$ 733,220**

CAPITAL LEASE REVENUES

				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Transfer In	255000	640001	T/I - GENERAL FUND	$ 67,075	$ 67,075	$ 67,075	$ 67,075	$ 67,075
	255000	640368	T/I - INDUSTRIAL PARK	-	-	322,025	322,025	322,025
		TOTAL OFS		**$ 67,075**	**$ 67,075**	**$ 389,100**	**$ 389,100**	**$ 389,100**

CAPITAL LEASE EXPENDITURES

				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Debt Service	583300	555010	INTEREST	$ 4,055	$ 4,055	$ 168,395	$ 168,395	$ 168,395
	583300	555020	PRINCIPLE PAYMENTS	63,020	63,020	220,705	220,705	220,705
		TOTAL EXPENDITURES		**$ 67,075**	**$ 67,075**	**$ 389,100**	**$ 389,100**	**$ 389,100**

SPECIAL SOURCE REVENUE BOND REVENUES

				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Transfer In	265000	640177	T/I - AFEE	$ -	$ -	$ 1,052,500	$ 1,052,500	$ 1,052,500
	265000	640368	T/I - INDUSTRIAL PARK	865,065	865,065	865,425	865,425	865,425
		TOTAL OFS		**$ 865,065**	**$ 865,065**	**$ 1,917,925**	**$ 1,917,925**	**$ 1,917,925**

SPECIAL SOURCE REVENUE BOND EXPENDITURES

				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Debt Service	583200	555010	INTEREST	$ 252,065	$ 252,065	$ 778,425	$ 778,425	$ 778,425
	583200	555020	PRINCIPLE PAYMENTS	611,000	611,000	1,134,000	1,134,000	1,134,000
	583200	555030	FINANCING FEES	2,000	2,000	5,500	5,500	5,500
		TOTAL EXPENDITURES		**$ 865,065**	**$ 865,065**	**$ 1,917,925**	**$ 1,917,925**	**$ 1,917,925**

CAPITAL AND DEBT

INSTALLMENT PURCHASE REVENUE BONDS REVENUES			2026		2027		
			DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Transfer In	266000 640360	T/I - CAPITAL PROJECTS	$ -	$ -	$ 1,676,750	$ 1,676,750	$ 1,676,750
	266000 640368	T/I - INDUSTRIAL PARK	1,892,780	5,192,780	3,000,000	3,000,000	3,000,000
	266000 640369	T/I - INFRASTRUCTURE PARK	-	-	1,586,290	1,586,290	1,586,290
		TOTAL OFS	**$ 1,892,780**	**$ 5,192,780**	**$ 6,263,040**	**$ 6,263,040**	**$ 6,263,040**

INSTALLMENT PURCHASE REVENUE BONDS EXPENDITURES			2026		2027		
			DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Debt Service	583700 555010	INTEREST	$ 3,281,780	$ 3,281,780	$ 3,257,040	$ 3,257,040	$ 3,257,040
	583700 555020	PRINCIPLE PAYMENTS	1,904,000	1,904,000	2,999,000	2,999,000	2,999,000
	583700 555030	FINANCING FEES	7,000	7,000	7,000	7,000	7,000
		TOTAL EXPENDITURES	**$ 5,192,780**	**$ 5,192,780**	**$ 6,263,040**	**$ 6,263,040**	**$ 6,263,040**

CAPITAL AND DEBT

CAPITAL PROJECTS FUNDS

2023 IPRB-NEW DETENTION CENTER REVENUES

				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Fund Balance	318000	310000	Fund Balance/Equity	$53,000,000	$53,000,000	$12,450,000	$12,450,000	$12,450,000
Local revenue	318000	419900	INTEREST INCOME	400,000	400,000	50,000	50,000	50,000
			TOTAL REVENUE	**$ 53,400,000**	**$ 53,400,000**	**$ 12,500,000**	**$ 12,500,000**	**$ 12,500,000**

2023 IPRB-NEW DETENTION CENTER EXPENDITURES

				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Capital Outlay	523100	544010	CIP	$53,400,000	$53,400,000	$12,500,000	$12,500,000	$12,500,000
			TOTAL EXPENDITURES	**$ 53,400,000**	**$ 53,400,000**	**$ 12,500,000**	**$ 12,500,000**	**$ 12,500,000**

2024 GOB REVENUES

				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Fund Balance	326000	310000	Fund Balance/Equity	$6,540,000	$6,540,000	$ -	$ -	$ -
Local revenue	326000	419900	INTEREST INCOME	360,000	360,000	-	-	-
			TOTAL REVENUE	**$ 6,900,000**	**$ 6,900,000**	**$ -**	**$ -**	**$ -**

2024 GOB EXPENDITURES

				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Capital Outlay	513200	544010	CIP	$5,000,000	$5,000,000	$ -	$ -	$ -
Transfer Out	326000	650361	T/O - CAPITAL REPLACEMENT	1,900,000	1,900,000	-	-	-
			TOTAL EXPENDITURES & OFU	**$ 6,900,000**	**$ 6,900,000**	**$ -**	**$ -**	**$ -**

2018 SSRB REVENUES

				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Fund Balance	346000	310000	Fund Balance/Equity	$4,000,000	$4,000,000	$ -	$ -	$ -
			TOTAL REVENUE	**$ 4,000,000**	**$ 4,000,000**	**$ -**	**$ -**	**$ -**

2018 SSRB EXPENDITURES

Transfer Out	346000	650410	T/O - SEWER	$4,000,000	$4,000,000	$ -	$ -	$ -
			TOTAL OFU	**$ 4,000,000**	**$ 4,000,000**	**$ -**	**$ -**	**$ -**

CAPITAL PROJECTS REVENUES

				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Fund Balance	360000	310000	Fund Balance/Equity	$867,110	$867,110	$1,358,885	$1,242,785	$1,242,785
			Total Fund Equity	**867,110**	**867,110**	**1,358,885**	**1,242,785**	**1,242,785**
Local revenue	360000	410101	PROPERTY TAXES - RPC CURRENT	3,900,000	3,900,000	3,870,000	3,114,880	3,114,880
	360000	410102	PROPERTY TAXES - RPC DELINQUENT	90,000	90,000	190,000	190,000	190,000
	360000	410103	PROPERTY TAXES - VEHICLES	630,000	630,000	660,000	531,220	531,220
	360000	410105	PROPERTY TAXES - FILOT	210,000	210,000	192,000	192,000	192,000
	360000	418100	LOCAL CONTRIBUTIONS	-	-	30,000	30,000	30,000
	360000	419902	SALE OF CAPITAL	50,000	50,000	35,000	35,000	35,000
			Total Local Revenues	**4,880,000**	**4,880,000**	**4,977,000**	**4,093,100**	**4,093,100**
State revenue	360000	421200	HOMESTEAD	170,000	170,000	166,330	166,330	166,330
			Total State Revenue	**170,000**	**170,000**	**166,330**	**166,330**	**166,330**
OFS	360000	610008	INSURANCE RECOVERY	75,000	75,000	60,000	60,000	60,000
			Total	**75,000**	**75,000**	**60,000**	**60,000**	**60,000**
Transfers in	360000	640168	T/I - DOCUMENTARY STAMPS	700,000	700,000	500,000	500,000	500,000
Transfer Out	360000	640177	T/I - COUNTY ACCOMMODATIONS FEE	1,130,000	1,130,000	-	-	-
			Total Transfers In	**1,830,000**	**1,830,000**	**500,000**	**500,000**	**500,000**
			TOTAL REVENUE & OFS	**$ 7,822,110**	**$ 7,822,110**	**$ 7,062,215**	**$ 6,062,215**	**$ 6,062,215**

CAPITAL PROJECTS FUNDS

CAPITAL PROJECTS EXPENDITURES				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Operating	513000	522550	COMPUTER SOFTWARE	$700,000	$700,000	$ -	$ -	$ -
			Total Operating	**700,000**	**700,000**	**-**	**-**	**-**
Capital Outlay	513000	544010	CIP	4,273,000	4,273,000	662,215	662,215	662,215
	513000	544970	Replacement Vehicles	250,000	250,000	250,000	250,000	250,000
	513000	544980	CAPITAL PURCHASES -CASH	781,200	781,200	35,000	35,000	35,000
			Total Capital Outlay	**5,304,200**	**5,304,200**	**947,215**	**947,215**	**947,215**
Transfer Out	360000	650361	T/O - CAPITAL REPLACEMENT	1,600,000	1,600,000	4,000,000	3,000,000	3,000,000
	360000	650165	T/O - FEMA	217,910	217,910	218,250	218,250	218,250
	360000	650266	T/O - IPRB DEBT SERVICE	-	-	1,676,750	1,676,750	1,676,750
	360000	650362	T/O - GRANT CAPITAL PROJECTS	-	-	220,000	220,000	220,000
			Total Transfer Out	**1,817,910**	**1,817,910**	**6,115,000**	**5,115,000**	**5,115,000**
			TOTAL EXPENDITURES & OFU	**$ 7,822,110**	**$ 7,822,110**	**$ 7,062,215**	**$ 6,062,215**	**$ 6,062,215**

CAPITAL REPLACEMENT FUND REVENUES				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Transfers in	361000	640326	T/I - 2024 GOB	$1,900,000	$1,900,000	$ -	$ -	$ -
Transfers in	361000	640360	T/I - CAPITAL PROJECTS	1,600,000	1,600,000	4,000,000	3,000,000	3,000,000
Transfers in	361000	640368	T/I - INDUSTRIAL PARK	2,400,000	2,400,000	1,000,000	1,000,000	1,000,000
			Total OFS	**$ 5,900,000**	**$ 5,900,000**	**$ 5,000,000**	**$ 4,000,000**	**$ 4,000,000**

CAPITAL REPLACEMENT FUND EXPENDITURES				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Capital Outlay	513300	544990	CAPITAL PURCHASES	5,900,000	5,900,000	5,000,000	4,000,000	4,000,000
			Total Expenditures	**$ 5,900,000**	**$ 5,900,000**	**$ 5,000,000**	**$ 4,000,000**	**$ 4,000,000**

GRANT CAPITAL PROJECTS REVENUES				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
State revenue	362000	421300	STATE GRANTS	$ -	$ -	$4,957,900	$4,957,900	$4,957,900
Transfers in	362000	640360	T/I - CAPITAL PROJECTS	-	-	220,000	220,000	220,000
			TOTAL REVENUE & OFS	**$ -**	**$ -**	**$ 5,177,900**	**$ 5,177,900**	**$ 5,177,900**

GRANT CAPITAL PROJECTS EXPENDITURES				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Capital Outlay	413300	544990	CAPITAL PURCHASES	$ -	$ -	$5,177,900	$5,177,900	$5,177,900
			Total	**$ -**	**$ -**	**$ 5,177,900**	**$ 5,177,900**	**$ 5,177,900**

ECONOMIC DEVELOPMENT REVENUES				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Fund Balance	368000	310000	Fund Balance/Equity	$4,617,845	$4,617,845	$1,287,450	$1,287,450	$1,287,450
Local revenue	368000	410101	PROPERTY TAXES - RPC CURRENT	725,000	725,000	800,000	800,000	800,000
	368000	410102	PROPERTY TAXES - RPC DELINQUENT	15,000	15,000	35,000	35,000	35,000
	368000	410105	PROPERTY TAXES - FILOT	3,100,000	3,100,000	3,065,000	3,065,000	3,065,000
			TOTAL REVENUE	**$ 8,457,845**	**$ 8,457,845**	**$ 5,187,450**	**$ 5,187,450**	**$ 5,187,450**

ECONOMIC DEVELOPMENT EXPENDITURES								
Transfer Out	368000	650255	T/O - CAPITAL LEASE	$ -	$ -	$322,025	$322,025	$322,025
	368000	650266	T/O - IPRB	$5,192,780	$5,192,780	$3,000,000	$3,000,000	$3,000,000
	368000	650361	T/O - CAPITAL REPLACEMENT	$2,400,000	$2,400,000	$1,000,000	$1,000,000	$1,000,000
	368000	650265	T/O - SSRB(S)	$865,065	$865,065	$865,425	$865,425	$865,425
			TOTAL OFU	**$8,457,845**	**$8,457,845**	**$5,187,450**	**$5,187,450**	**$5,187,450**

CAPITAL AND DEBT

INFRASTRUCTURE PARK REVENUES				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Fund Balance	369000	310000	Fund Balance/Equity	$ -	$ -	$886,290	$886,290	$886,290
Local revenue	369000	410101	PROPERTY TAXES - RPC CURRENT	-	-	95,000	95,000	95,000
	369000	410105	PROPERTY TAXES - FILOT	-	-	605,000	605,000	605,000
			TOTAL REVENUE	**-**	**-**	**700,000**	**700,000**	**700,000**
INFRASTRUCTURE PARK EXPENDITURES								
Transfer Out	369000	650266	T/O - IPRB	-	-	1,586,290	1,586,290	1,586,290
			TOTAL OFU	**$ -**	**$ -**	**$1,586,290**	**$1,586,290**	**$1,586,290**

AFEE BOND REVENUES				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Fund Balance	377000	310000	Fund Balance/Equity	$ -	$ -	$ -	$ -	$ -
Local revenue	377000	418100	LOCAL CONTRIBUTIONS	-	-	1,000,000	1,000,000	1,000,000
	377000	419900	INTEREST INCOME	-	-	200,000	200,000	200,000
State revenue	377000	421300	STATE GRANTS	-	-	200,000	200,000	200,000
Federal revenue	377000	431000	FEDERAL GRANT	-	-	1,000,000	1,000,000	1,000,000
Debt proceeds	377000	610002	BOND PROCEEDS	-	-	11,500,000	11,500,000	11,500,000
			TOTAL REVENUE	**$ -**	**$ -**	**$ 13,900,000**	**$ 13,900,000**	**$ 13,900,000**
AFEE BOND EXPENDITURES								
Capital Outlay	563100	544010	CIP	-	-	13,900,000	13,900,000	13,900,000
			TOTAL EXPENDITURES	**-**	**-**	**13,900,000**	**13,900,000**	**13,900,000**

CAPITAL AND DEBT: Schedule of Long-Term Debt, June30,2026 (Exhibit 18)

DEBT DESCRIPTION	INTEREST RATE	ORIGINATION DATE	MATURITY DATE	PRINCIPAL BALANCE 6/30/2026	INTEREST PAID FY 26
$8,500,000 G.O. BOND-FLEET SERVICES	1.33%	10/8/2020	4/1/2035	$ 5,644,000.00	$ 82,859.00
$8,300,000 G.O. BOND-HISTORIC COURTHOUSE	3.74%	03/01/2024	03/01/2039	7,439,000.00	294,467.96
TOTAL GO BONDED INDEBTEDNESS				**$ 13,083,000.00**	**$ 377,326.96**
$650,000 BCRLF-TOXAWAY (30% LOAN FORGIVENESS = $455,000 REPAYMENT)	1.0%	12/19/2019	12/19/2030	450,856.10	2,896.57
$259,642.82 BCRLF-PELZER HERITAGE (30% LOAN FORGIVENESS = $181,749.97 REPAYMENT)	1.0%	12/19/2019	12/19/2030	180,094.68	1,157.04
TOTAL NOTES PAYABLE				**$ 630,950.78**	**$ 4,053.61**
TOTAL GLTD				**$ 13,713,950.78**	**$ 381,380.57**
$11,208,000 SERIES 2018 SSRB	3.637%	11/28/2018	10/1/2034	6,625,000.00	252,062.29
$49,500,000 SERIES A-Tax-Exempt 2022 IPRB	3.44%	10/12/2022	10/1/2042	49,500,000.00	1,702,800.00
$5,500,000 SERIES A-Taxable 2022 IPRB	3.43%	10/12/2022	10/1/2026	1,402,000.00	80,742.20
$29,885,000 SERIES A Tax-Exempt 2025 IPRB	4.0-5.0%	4/16/2025	10/1/2045	29,885,000.00	1,347,841.93
$3,485,000 SERIES B Taxable 2025 IPRB	4.55-4.60%	4/16/2025	10/1/2029	3,485,000.00	150,394.13
TOTAL SSRB				**$ 90,897,000.00**	**$ 3,533,840.55**
TOTAL LONG-TERM DEBT-DSF				**$ 104,610,950.78**	**$ 3,915,221.12**

CAPITAL AND DEBT: Schedule of Long-Term Debt, June30,2026 (Exhibit 18)

GENERAL OBLIGATION

	2020 GOB		2024 GOB		TOTALS		
YR END	202000	202000	204000	204000	TOTAL	TOTAL	TOTAL
6-30	PRIN	INT	PRIN	INT	GO PRIN	GO INT	PMT
2027	594,000.00	75,065.20	455,000.00	278,218.60	1,049,000.00	353,283.80	1,402,283.80
2028	602,000.00	67,165.00	472,000.00	261,201.60	1,074,000.00	328,366.60	1,402,366.60
2029	610,000.00	59,158.40	489,000.00	243,548.80	1,099,000.00	302,707.20	1,401,707.20
2030	619,000.00	51,045.40	508,000.00	225,260.20	1,127,000.00	276,305.60	1,403,305.60
2031	627,000.00	42,812.70	527,000.00	206,261.00	1,154,000.00	249,073.70	1,403,073.70
2032	635,000.00	34,473.60	546,000.00	186,551.20	1,181,000.00	221,024.80	1,402,024.80
2033	644,000.00	26,028.10	567,000.00	166,130.80	1,211,000.00	192,158.90	1,403,158.90
2034	652,000.00	17,462.90	588,000.00	144,925.00	1,240,000.00	162,387.90	1,402,387.90
2035	661,000.00	8,791.30	610,000.00	122,933.80	1,271,000.00	131,725.10	1,402,725.10
2036	-	-	633,000.00	100,119.80	633,000.00	100,119.80	733,119.80
2037	-	-	656,000.00	76,445.60	656,000.00	76,445.60	732,445.60
2038	-	-	681,000.00	51,911.20	681,000.00	51,911.20	732,911.20
2039	-	-	707,000.00	26,441.80	707,000.00	26,441.80	733,441.80
TOTALS	***$ 5,644,000.00***	***$ 382,002.60***	***$ 7,439,000.00***	***$ 2,089,949.40***	***$ 13,083,000.00***	***$ 2,471,952.00***	***$ 15,554,952.00***

NOTE PAYABLE

DATE	SC DHEC TOXAWAY PRIN	SC DHEC TOXAWAY INT	SC DHEC PELZER PRIN	SC DHEC PELZER INT	TOTAL PRIN	TOTAL INT
2026	$ 64,328.44	$ 4,137.96	$ 25,696.03	$ 1,157.04	$ 90,024.47	$ 5,295.00
2027	64,973.33	3,493.06	25,953.63	976.71	90,926.96	4,469.77
2028	65,624.69	2,841.70	26,213.80	794.58	91,838.49	3,636.28
2029	66,282.57	2,183.81	26,476.60	610.62	92,759.17	2,794.43
2030	66,947.06	1,519.33	26,742.03	424.83	93,689.09	1,944.16
2031	67,618.20	848.19	27,010.13	237.17	94,628.33	1,085.36
2032	100,111.72	17031	39,989.69	47.62	140,101.41	217.93
TOTALS	***$ 495,886.01***	***$ 32,055.04***	***$ 198,081.90***	***$ 4,248.57***	***$ 693,967.91***	***$ 19,442.92***

CAPITAL AND DEBT: Schedule of Long-Term Debt, June30,2026 (Exhibit 18)

Special Source Revenue Bond & Installment Purchase Revenue Bond

	2018 SSRB		2022 IPRB TAX-EXEMPT		2022 IPRB TAXABLE		2025 IPRB TAX-EXEMPT		2025 IPRB TAXABLE		IPRB TOTALS		
YR END	265-5709	265-5709	265-5709	265-5709	265-5709	265-5709	265-5709	265-5709	265-5709	265-5709	TOTAL	TOTAL	TOTAL
6-30	PRIN	INT	PRIN	INT	PRIN	INT	PRIN	INT	PRIN	INT	PRIN	INT	PMT
2026	$ 611,000	$ 252,062	$ -	$ 1,702,800	$ 1,904,000	$ 80,742	$ -	$ 1,347,842	$ -	$ 150,394	$ 1,904,000	$ 3,281,778	$ 5,185,778
2027	634,000	229,422	567,000	1,693,048	1,402,000	24,044	-	1,406,444	1,030,000	133,501	2,999,000	3,257,036	6,256,036
2028	657,000	205,945	2,037,000	1,648,259	-	-	-	1,406,444	1,080,000	85,984	3,117,000	3,140,687	6,257,687
2029	681,000	181,614	2,107,000	1,576,982	-	-	-	1,406,444	1,125,000	36,700	3,232,000	3,020,126	6,252,126
2030	707,000	156,373	2,180,000	1,503,246	-	-	930,000	1,383,194	250,000	5,750	3,360,000	2,892,189	6,252,189
2031	733,000	130,186	2,256,000	1,426,946	-	-	1,230,000	1,329,194	-	-	3,486,000	2,756,140	6,242,140
2032	760,000	103,036	2,333,000	1,348,016	-	-	1,295,000	1,266,069	-	-	3,628,000	2,614,084	6,242,084
2033	788,000	74,886	2,414,000	1,266,367	-	-	1,360,000	1,199,694	-	-	3,774,000	2,466,061	6,240,061
2034	817,000	45,699	2,497,000	1,181,898	-	-	1,425,000	1,130,069	-	-	3,922,000	2,311,967	6,233,967
2035	848,000	15,421	2,583,000	1,094,522	-	-	1,500,000	1,056,944	-	-	4,083,000	2,151,466	6,234,466
2036			3,380,000	991,958	-	-	1,575,000	980,069	-	-	4,955,000	1,972,027	6,927,027
2037			3,496,000	873,691	-	-	1,650,000	899,444	-	-	5,146,000	1,773,135	6,919,135
2038			3,616,000	751,365	-	-	1,735,000	814,819	-	-	5,351,000	1,566,184	6,917,184
2039			3,741,000	624,824	-	-	1,820,000	725,944	-	-	5,561,000	1,350,768	6,911,768
2040			3,869,000	493,932	-	-	1,910,000	632,694	-	-	5,779,000	1,126,626	6,905,626
2041			4,002,000	358,551	-	-	2,005,000	534,819	-	-	6,007,000	893,370	6,900,370
2042			4,140,000	218,509	-	-	2,110,000	442,494	-	-	6,250,000	661,003	6,911,003
2043			4,282,000	73,650	-	-	2,190,000	355,125	-	-	6,472,000	428,775	6,900,775
2044							2,285,000	261,400			2,285,000	261,400	2,546,400
2045							2,380,000	160,781			2,380,000	160,781	2,540,781
2046							2,485,000	54,359			2,485,000	54,359	2,539,359
TOTALS	$ 7,236,000	$ 1,394,644	$ 49,500,000	$ 18,828,565	$ 3,306,000	$ 104,787	$ 29,885,000	$ 18,794,283	$ 3,485,000	$ 412,329	$ 86,176,000	$ 38,139,963	$ 124,315,963

510000 COUNTY COUNCIL

VISION:
Council will provide consistently clear policy direction, to a staff that prides itself in developing efficient and effective tools for accomplishing the will of Council. Staff will be appropriately recognized and rewarded. It is the goal of County Council that Council and staff will be treated with respect and dignity both in public and in private. Council will adopt policies that support this goal.

MISSION:
The Anderson County Council office consists of seven County Council members, and a Clerk to Council. Our mission is to effectively serve the citizens of Anderson County by providing a safe place for the citizens of Anderson County to live, work, and play.
Schedule of regular and called meetings and notification of meetings to public and media

SERVICES PROVIDED:
Record the actions of all meetings
Maintain all vital records
Search and resolve all requests, problems for Council and their constituents
Receive requests from non-profit organizations and include requests in council agenda packets. Follow-up with substantiation from organization.

GOALS AND OBJECTIVES:
Schedule meetings with Council and General Public, along with advertising and notifying all interested parties in a timely manner.

Measure: Notify public and media of meetings at least twenty-four hours before the scheduled meeting.
Record the actions of all meetings

Measure: Prepare minutes and agenda packets for all meetings along with calendar of appointments for Council and constituents.
Maintain all vital records

Measure: Provide a safe storage area for all vital records of Anderson County Council. Ensure the Andeson County Code of Ordinances is maintained and distributed to all departments within the County.
Being courteous, helpful, and efficient. Resolution of all requests by Council or citizens in a timely manner.

Measure: Log all telephone calls from Council and constituents requesting research or help. Resolve/Complete requests by target resolution date of one week.
Act as a liaison between attorneys throughout the state in preparation of economic development packages, including ordinances, resolutions, and proper public hearings.

Measure: Maintain email and phone communication with attorneys and economic development departments to ensure public hearing notices are scheduled and properly noticed in media platforms.
Ensure all County Council events reflect professionalism.

Measure: Enhance the Council's public image by ensuring County Council events are well organized and successful. Coordinate with IT Department for audio and visual needs. Set up and break down event spaces.
Maintain Council agenda requests.

Measure: Communicate with Council members regarding agenda requests, providing guidance on necessary documentation and supporting materials.
Ensure seamless information flow and collaboration on various projects and initiatives.

Measure: Serve as a point of contact for the County Administrator, Assistant County Administrator, County Attorney, Assistant County Attorney, and Planning Department.

DEPARTMENTAL/FUND APPROPRIATION DETAIL

COUNTY COUNCIL				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	ADMIN REC	ADOPTED
Personnel Services	510000	511010	SALARIES - FULL TIME	$ 60,695	$ 60,695	$ 60,695	$ 60,695	$ 60,695
	510000	511050	SALARIES - ELECTED OFFICI	61,800	61,800	63,235	63,235	63,235
	510000	511200	RETIREMENT - SC	21,060	21,060	21,325	21,325	21,325
	510000	511210	RETIREMENT - POLICE	1,880	1,880	1,875	1,875	1,875
	510000	511300	SOCIAL SECURITY	3,765	3,765	7,685	7,685	7,685
	510000	511350	MEDICARE	885	885	1,800	1,800	1,800
	510000	511600	HEALTH INSURANCE	100,800	100,800	109,200	109,200	109,200
		Total		**250,885**	**250,885**	**265,815**	**265,815**	**265,815**
Operating	510000	521500	DUES AND SUBSCRIPTIONS	-	-	75	75	75
	510000	521600	AWARDS AND RECOGNITIONS	2,000	2,000	2,000	1,200	1,200
	510000	521900	FOOD	8,000	8,000	8,000	8,000	8,000
	510000	522400	ADVERTISING	6,500	6,500	6,500	3,000	3,000
	510000	522600	POSTAGE	500	500	500	300	300
	510000	523025	SUPPLIES - OFFICE	5,000	5,000	5,000	3,000	3,000
	510000	525300	TELEPHONE	50	50	-	-	-
		Total		**22,050**	**22,050**	**22,075**	**15,575**	**15,575**
Contract Services	510000	531100	PROFESSIONAL SERVICES	15,000	15,000	10,000	10,000	10,000
	510000	531250	PHOTOCOPY EQUIPMENTMAINT	11,000	11,000	12,000	12,000	12,000
		Total		**26,000**	**26,000**	**22,000**	**22,000**	**22,000**
Operating	510001	528600	PROGRAM EXPENDITURE-CC DIST 1	4,900	4,900	4,900	4,900	4,900
Operating	510002	528600	PROGRAM EXPENDITURE-CC DIST 2	4,900	4,900	4,900	4,900	4,900
Operating	510003	528600	PROGRAM EXPENDITURE-CC DIST 3	4,900	4,900	4,900	4,900	4,900
Operating	510004	528600	PROGRAM EXPENDITURE-CC DIST 4	4,900	4,900	4,900	4,900	4,900
Operating	510005	528600	PROGRAM EXPENDITURE-CC DIST 5	4,900	4,900	4,900	4,900	4,900
Operating	510006	528600	PROGRAM EXPENDITURE-CC DIST 6	4,900	4,900	4,900	4,900	4,900
Operating	510007	528600	PROGRAM EXPENDITURE-CC DIST 7	4,900	4,900	4,900	4,900	4,900
Operating	510008	528600	PROGRAM EXPENDITURE-CC CLERK	$1,000	$1,000	$1,000	$300	$300
		Total		**35,300**	**35,300**	**35,300**	**34,600**	**34,600**
		TOTAL COUNTY COUNCIL		**$ 334,235**	**$ 334,235**	**$ 345,190**	**$ 337,990**	**$ 337,990**

510030 LEGISLATIVE DELEGATION

MISSION:

The Anderson County Legislative Delegation Office consists of two South Carolina Senators and six members of the South Carolina House of Representatives and one Administrative Assistant. Our mission is to effectively serve the citizens of Anderson County by acting as a liaison between the Legislators and the General Public and to serve as an agency for processing and distribution of Notary Public applications.

SERVICES PROVIDED:

- Resolution of constituent problems and requests.
- Schedule regular public meetings of the Delegation and notify interested parties.
- Keep media informed regarding time and content of public meetings.
- Prepare, Process and distribute Notary Public applications.
- Confirm attendance and participation of Delegation Members in local and State events.
- Coordinate trips to Columbia for agencies and other groups within the County.
- Research legislation, regulations, acts and joint resolutions, and other government documents for the general public.
- Keep all AC Board/Commission Seats filled.

OBJECTIVES AND MEASURES:

Involved in priority set for the fiscal year located in General Information section of budget book.

- Being courteous, helpful and efficient, resolve all constituent problems and requests and in a timely manner.

Measure: Keep a record of telephone calls from constituents requesting research or help with a problem or issue and mark date of resolution. We have set a target for resolution within a month or sooner.

Performance Measure	Actual FY 2025	Estimated FY 2026	Goal FY 2027
Research requests (workload)	1,500	800	850
% requests resolved within month target	100	100	100

- Schedule appointments and public meetings with the General Public along with advertising and notifying all interested parties in a timely manner.

Measure: Keep an agenda file for public meetings and calendar for appointments while keeping computer listing of constituents with addresses and telephone numbers in order that everyone associated with appointments or public meetings are notified at least a week before a meeting.

Performance Measure	Actual FY 2025	Estimated FY 2026	Goal FY 2027
% on time meeting notifications	100	100	100

- Maintain a good working relationship with the media regarding meetings.

Measure: We plan to keep record of meetings that were covered in the local newspaper, radio or television.

- Prepare, process and distribute Notary Public applications promptly & efficiently.

Measure: We plan to forward 100% of processed Notary Public applications to the Secretary of State each week.

Performance Measure	Actual FY 2025	Goal FY 2026	Goal FY 2027
Notary Public applications on time	100	100	100

- Confirm attendance and participation of Delegation Members in local and State events by speaking with each Legislator for every event.

Measure: We plan to confirm attendance and participation of Delegation Members in 100% of requests of local and State events.

- Coordinate with Agencies and other Groups within the County who desire to visit the State House during the Legislative Session.

Measure: We plan to work with agencies and groups within the County, such as the Anderson Area Chamber, to coordinate dates and times for visits to the State House.

Performance Measure	Actual FY 2025	Goal FY 2026	Goal FY 2027
Number of visits coordinated	275	137	125

- Research government codes for amendments, etc. for the public who are interested in the process and laws passed.

Measure: We plan to research government documents such as legislation, regulations, acts, and joint resolution as to its content and relay this information to the general public agencies and business entities.

Performance Measure	Actual FY 2025	Goal FY 2026	Goal FY 2027
Number of research assignments for general public	200	100	125

DEPARTMENTAL/FUND APPROPRIATION DETAIL

LEGISLATIVE DELEGATION				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	ADMIN REC	ADOPTED
Personnel Services	510030	511010	SALARIES - FULL TIME	$ 53,800	$ 53,800	$ 55,415	$ 55,415	$ 55,415
	510030	511200	RETIREMENT - SC	8,310	8,310	10,285	10,285	10,285
	510030	511300	SOCIAL SECURITY	3,335	3,335	3,435	3,435	3,435
	510030	511350	MEDICARE	780	780	805	805	805
	510030	511600	HEALTH INSURANCE	14,400	14,400	15,600	15,600	15,600
		Total		**80,625**	**80,625**	**85,540**	**85,540**	**85,540**
Operating	510030	522600	POSTAGE	600	600	600	600	600
	510030	523025	SUPPLIES - OFFICE	1,250	1,250	2,000	1,250	1,250
	510030	523075	SUPPLIES - PRINTING	600	600	600	300	300
	510030	524200	REPAIRS TO EQUIPMENT	150	150	150	150	150
	510030	525300	TELEPHONE	100	100	100	100	100
		Total		**2,700**	**2,700**	**3,450**	**2,400**	**2,400**
Contract Services	510030	531250	PHOTOCOPY EQUIPMENTMAINT	500	500	500	500	500
		Total		**500**	**500**	**500**	**500**	**500**
		TOTAL LEGISLATIVE DELEGATION		**$ 83,825**	**$ 83,825**	**$ 89,490**	**$ 88,440**	**$ 88,440**

510060 ADMINISTRATOR

MISSION:

The Anderson County Administrator's office will implement and manage the directives of County Council in the most efficient and cost-effective manner possible. We will emphasize effective management practices, strategic planning, coordination of resources and staff, training, appropriate internal controls, high quality customer service, and open lines of communication, in all aspects of service delivery and project completion.

SERVICES PROVIDED:

- Budget preparation and management
- Citizen services, including information and complaint resolution
- Provide support and guidance to administrative divisions
- Evaluate existing programs and implement new ones that advance the County's vision
- Coordinate and cooperate with countywide elected and appointed officials to address their specific needs

GOALS AND OBJECTIVES:

- Prepare an annual operating budget for the County based on the objectives of the Council outlined at their annual retreat. After approval of the budget, implement and monitor the budget within the guidelines of sound governmental accounting practices and efficient management.

Measure: Annually receive a favorable external audit of the previous fiscal year budget.

- Complete 85% of the Council's stated one-year goals within the fiscal year as the budget will allow.

Measure: Percent of stated goals completed within one fiscal year.

- Complete the fiscal year at or below the approved overall budget

- Provide timely and effective assistance to citizens contacting our office directly or through the County Council. If the citizen's issue not within the scope of our local government to assist the citizens, direct the citizen to the proper agency or contact that agency on their behalf.

Measure: Answer citizen questions and or respond to complaints within 24 hours 90% of the time. Periodically call a sample of citizens back one week after an initial call to assess their satisfaction with the timeliness and effectiveness of our response. Take corrective action as indicated.

- Provide support and guidance to the divisions under the responsibility of the Administrator that helps them meet their service goals.

Measure: Hold regular meetings with Administrative Managers and staff to determine, assist, and achieve goals and needs as set forth.

DEPARTMENTAL/FUND APPROPRIATION DETAIL

ADMINISTRATOR				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	ADMIN REC	ADOPTED
Personnel Services	510060	511010	SALARIES - FULL TIME	$ 614,035	$ 614,035	$ 831,300	$ 831,300	$ 831,300
	510060	511020	SALARIES - TEMP/PARTTIME	23,000	23,000	35,000	35,000	35,000
	510060	511030	SALARIES - OVERTIME	10,000	10,000	10,000	10,000	10,000
	510060	511200	RETIREMENT - SC	110,060	110,060	151,865	151,865	151,865
	510060	511210	RETIREMENT - POLICE	11,475	11,475	12,335	12,335	12,335
	510060	511300	SOCIAL SECURITY	40,115	40,115	51,540	51,540	51,540
	510060	511350	MEDICARE	9,385	9,385	12,055	12,055	12,055
	510060	511600	HEALTH INSURANCE	86,400	86,400	109,200	109,200	109,200
		Total		**904,470**	**904,470**	**1,213,295**	**1,213,295**	**1,213,295**
Operating	510060	521000	TRAVEL	1,200	1,200	1,200	600	600
	510060	521100	MEALS	1,500	1,500	1,500	1,200	1,200
	510060	521200	LODGING	1,700	1,700	1,700	500	500
	510060	521300	TRAINING FOR EMPLOYEES	1,100	1,100	1,100	500	500
	510060	521400	REGISTRATION FEES	1,500	1,500	1,500	1,500	1,500
	510060	521500	DUES AND SUBSCRIPTIONS	27,300	27,300	27,300	15,000	15,000
	510060	521600	AWARDS AND RECOGNITIONS	700	700	700	500	500
	510060	521700	MEETING EXPENSE	1,300	1,300	1,300	1,300	1,300
	510060	521800	UNIFORMS AND CLOTHING	1,500	1,500	1,500	1,000	1,000
	510060	521900	FOOD	2,250	2,250	2,250	2,250	2,250
	510060	522400	ADVERTISING	1,000	1,000	1,000	-	-
	510060	522600	POSTAGE	550	550	550	200	200
	510060	522650	FREIGHT EXPENSE	100	100	100	-	-
	510060	523025	SUPPLIES - OFFICE	9,000	9,000	9,000	9,000	9,000
	510060	523050	SUPPLIES - BOOKS & PUBLICATION	300	300	300	-	-
	510060	523075	SUPPLIES - PRINTING	1,800	1,800	1,800	1,800	1,800
	510060	525300	TELEPHONE	800	800	800	800	800
	510060	525325	TELEPHONE - MOBILE	3,900	3,900	3,900	5,000	5,000
	510060	525350	TELEPHONE - INTERNET	800	800	800	800	800
	510060	525400	FUEL AND OIL	2,500	2,500	2,500	2,500	2,500
		Total		**60,800**	**60,800**	**60,800**	**44,450**	**44,450**
Contract Services	510060	531100	PROFESSIONAL SERVICES	152,000	152,000	152,000	152,000	152,000
	510060	531250	PHOTOCOPY EQUIPMENTMAINT	4,190	4,190	4,190	4,190	4,190
	510060	531300	APP COUNCIL OF GOVERNMENT	93,885	93,885	93,885	93,885	93,885
	510060	531350	SC ASSOCIATION OF COUNTIE	24,115	24,115	24,115	24,115	24,115
		Total		**274,190**	**274,190**	**274,190**	**274,190**	**274,190**
				1,239,460	**1,239,460**	**1,548,285**	**1,531,935**	**1,531,935**
Contract Services	510061	531100	TCTC-ORANGE ROUTE	80,000	80,000	100,000	100,000	100,000
Contract Services	510062	531100	HP-GOLD ROUTE	100,000	100,000	120,000	120,000	120,000
Contract Services	510063	531100	BHP PURPLE ROUTE	90,000	90,000	150,000	150,000	150,000
		Total		**270,000**	**270,000**	**370,000**	**370,000**	**370,000**
		TOTAL ADMINISTRATOR		**$ 1,509,460**	**$ 1,509,460**	**$ 1,918,285**	**$ 1,901,935**	**$ 1,901,935**

DEPARTMENTAL/FUND APPROPRIATION DETAIL

COUNTY ATTORNEY				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	ADMIN REC	ADOPTED
Personnel Services	510090	511010	SALARIES - FULL TIME	$ 350,590	$ 350,590	$ 361,105	$ 361,105	$ 361,105
	510090	511020	SALARIES - TEMP/PARTTIME	-	-	5,000	5,000	5,000
	510090	511200	RETIREMENT - SC	65,070	65,070	67,580	67,580	67,580
	510090	511300	SOCIAL SECURITY	21,740	21,740	22,700	22,700	22,700
	510090	511350	MEDICARE	5,085	5,085	5,310	5,310	5,310
	510090	511600	HEALTH INSURANCE	43,200	43,200	46,800	46,800	46,800
		Total		**485,685**	**485,685**	**508,495**	**508,495**	**508,495**
Operating	510090	521000	TRAVEL	3,000	3,000	3,000	1,000	1,000
	510090	521100	MEALS	600	600	600	800	800
	510090	521200	LODGING	3,200	3,200	3,200	1,600	1,600
	510090	521300	TRAINING FOR EMPLOYEES	1,400	1,400	1,400	1,200	1,200
	510090	521400	REGISTRATION FEES	1,000	1,000	1,000	800	800
	510090	521500	DUES AND SUBSCRIPTIONS	3,000	3,000	3,000	1,500	1,500
	510090	522600	POSTAGE	75	75	75	75	75
	510090	523025	SUPPLIES - OFFICE	4,000	4,000	4,000	2,500	2,500
	510090	523050	SUPPLIES - BOOKS & PUBLICATION	1,400	1,400	1,400	1,400	1,400
	510090	525400	FUEL AND OIL	500	500	500	500	500
		Total		**18,175**	**18,175**	**18,175**	**11,375**	**11,375**
Contract Services	510090	531000	LEGAL	202,500	202,500	202,500	175,000	175,000
	510090	531100	PROFESSIONAL SERVICES	10,000	10,000	10,000	10,000	10,000
		Total		**212,500**	**212,500**	**212,500**	**185,000**	**185,000**
		TOTAL COUNTY ATTORNEY		**$ 716,360**	**$ 716,360**	**$ 739,170**	**$ 704,870**	**$ 704,870**

510120 MEDIA TEAM

MISSION:

The Media Department (AC Media) develops and disseminates information about Anderson County government programs, services, and initiatives through various print and digital platforms.

We share messages through multiple communications channels, including the web, email, printed materials, videos, government-access cable television and digital apps, social media.

Communications are limited to county meetings and related functions, messages to county citizens, links to relevant government sites, and general information from county departments, and community interest.

SERVICES PROVIDED:

The Media Department is responsible for sharing county information through **video,** the Web, and other media methods.

The Media Department develops and disseminates information about Anderson County government programs, services, and initiatives through various print and digital platforms.

GOALS AND OBJECTIVES:

- Create effective messaging that clearly communicates and is immediately recognized and accepted as the best and most easily reliable source of County information.
- Present information that is accurate, timely, and dependable.
- Provide information about County government to residents, news media, and employees through various print and digital platforms.
- Coordinate special events such as groundbreakings, ribbon cuttings, and commemorative ceremonies.
- Each of these can be measured by the reaction(s) on print and digital media comments as well as Google analytics and Archive Social of the different platforms.

DEPARTMENTAL/FUND APPROPRIATION DETAIL

MEDIA TEAM				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	ADMIN REC	ADOPTED
Personnel Services	510120	511010	SALARIES - FULL TIME	$ 234,245	$ 234,245	$ 289,665	$ 289,665	$ 289,665
	510120	511020	SALARIES - TEMP/PARTTIME	36,500	36,500	39,000	39,000	39,000
	510120	511030	SALARIES - OVERTIME	-	-	2,500	2,500	2,500
	510120	511200	RETIREMENT - SC	50,250	50,250	61,465	61,465	61,465
	510120	511300	SOCIAL SECURITY	16,780	16,780	20,535	20,535	20,535
	510120	511350	MEDICARE	3,925	3,925	4,805	4,805	4,805
	510120	511600	HEALTH INSURANCE	72,000	72,000	78,000	78,000	78,000
		Total		**413,700**	**413,700**	**495,970**	**495,970**	**495,970**
Operating	510120	521000	TRAVEL	250	250	250	250	250
	510120	521100	MEALS	475	475	475	475	475
	510120	521500	DUES AND SUBSCRIPTIONS	4,500	4,500	4,500	4,500	4,500
	510120	522600	POSTAGE	250	250	250	250	250
	510120	523025	SUPPLIES - OFFICE	5,200	5,200	5,200	3,000	3,000
	510120	523075	SUPPLIES - PRINTING	395	395	395	-	-
	510120	523100	SUPPLIES - PHOTO	2,520	2,520	2,520	2,520	2,520
	510120	525325	TELEPHONE - MOBILE	2,915	2,915	2,915	2,915	2,915
	510120	525400	FUEL AND OIL	1,200	1,200	1,200	1,200	1,200
		Total		**17,705**	**17,705**	**17,705**	**15,110**	**15,110**
Contract Services	510120	531100	PROFESSIONAL SERVICES	100,000	100,000	195,850	170,850	170,850
	510120	531250	PHOTOCOPY EQUIPMENTMAINT	2,500	2,500	2,500	2,500	2,500
	510120	531400	SERVICE CONTRACTS	20,500	20,500	20,500	20,500	20,500
	510120	533050	COMMUNICATION EQUIPMENT M	29,400	29,400	29,400	29,400	29,400
		Total		**152,400**	**152,400**	**248,250**	**223,250**	**223,250**
		TOTAL MEDIA TEAM		**$ 583,805**	**$ 583,805**	**$ 761,925**	**$ 734,330**	**$ 734,330**

510150 AUDITOR

MISSION:

The Auditor's Office serves the taxpayers of Anderson County with a knowledge, capable and compassionate staff available to answer any questions concerning their property taxes.

SERVICES PROVIDED:

- Setting the property tax levies.
- Process appeals on real estate and personal property.
- Administration of property taxes on personal property, motor vehicles, watercraft, aircraft, business personal property, recreational vehicles, manufacturing property and Fee in lieu agreements.
- Administration of the Homestead and Veteran's Exemptions
- Provide information to other departments and school districts as needed.

GOALS AND OBJECTIVES:

Continuous improvement to streamline daily functions to better serve our taxpayers.
Measure: Implement new technology, processes, and vendor solutions to improve service.

Continue locating new businesses in our County to increase assessments to the tax base.
Measure: Number of new businesses located within the year.

Continue excellent taxpayer services by trained staff members.
Measure: Number of customer complaints, employee job satisfaction and retention.

Continue community outreach/education initiatives.
Measure: Out of office meetings taxpayers, reduction in phone calls.

Performance Measure	Actual FY 2025	Goal FY 2026	Goal FY 2027
Homestead exemptions (workload)	21,000	22,000	24,000
High mileage discounts (workload)	7,750	7,750	7,750
Appeals on personal property (workload)	150	150	500
Transmittals for Assessor's Office	27,000	30,000	32,000

DEPARTMENTAL/FUND APPROPRIATION DETAIL

AUDITOR				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	ADMIN REC	ADOPTED
Personnel Services	510150	511010	SALARIES - FULL TIME	$ 493,845	$ 511,460	$ 530,755	$ 530,755	$ 530,755
	510150	511020	SALARIES - TEMP/PARTTIME	37,065	37,065	38,180	38,180	38,180
	510150	511050	SALARIES - ELECTED OFFICI	85,000	80,925	89,250	89,250	89,250
	510150	511200	RETIREMENT - SC	-	116,825	122,160	121,555	121,555
	510150	511300	SOCIAL SECURITY	-	39,025	40,810	40,605	40,605
	510150	511350	MEDICARE	-	9,130	9,545	9,500	9,500
	510150	511600	HEALTH INSURANCE	-	187,200	202,800	202,800	202,800
		Total		**615,910**	**981,630**	**1,033,500**	**1,032,645**	**1,032,645**
Operating	510150	521000	TRAVEL	3,300	3,300	3,500	3,300	3,300
	510150	521100	MEALS	1,200	1,200	1,700	1,200	1,200
	510150	521200	LODGING	3,500	3,500	4,000	3,500	3,500
	510150	521300	TRAINING FOR EMPLOYEES	750	750	500	500	500
	510150	521400	REGISTRATION FEES	1,500	1,500	1,500	1,500	1,500
	510150	521500	DUES AND SUBSCRIPTIONS	500	500	600	500	500
	510150	522600	POSTAGE	6,000	6,000	6,250	6,250	6,250
	510150	523025	SUPPLIES - OFFICE	9,000	9,000	9,000	9,000	9,000
	510150	523050	SUPPLIES - BOOKS & PUBLICATION	500	500	500	500	500
	510150	523075	SUPPLIES - PRINTING	1,500	1,500	1,500	1,500	1,500
	510150	523225	SUPPLIES - DATA PROCESSIN	65,000	65,000	68,500	65,000	65,000
	510150	524200	REPAIRS TO EQUIPMENT	400	400	400	400	400
	510150	525300	TELEPHONE	50	50	50	50	50
	510150	525325	TELEPHONE - MOBILE	1,300	1,300	750	750	750
	510150	525400	FUEL AND OIL	-	-	500	200	200
	510150	528200	REGISTRATION AND TAGFEE	-	-	20	20	20
		Total		**94,500**	**94,500**	**99,270**	**94,170**	**94,170**
Contract Services	510150	531250	PHOTOCOPY EQUIPMENTMAINT	3,000	3,000	3,000	3,000	3,000
	510150	531400	SERVICE CONTRACTS	8,200	8,200	8,200	8,200	8,200
		Total		**11,200**	**11,200**	**11,200**	**11,200**	**11,200**
		TOTAL AUDITOR		**$ 721,610**	**$ 1,087,330**	**$ 1,143,970**	**$ 1,138,015**	**$ 1,138,015**

510180 TREASURER

MISSION:

The Anderson County Treasurer, an elected official, collects real, personal, motor vehicle, inventory and other taxes and oversees their disbursement to all County, Municipal, School and Special Service Districts. The Treasurer also invests any funds not needed for immediate disbursement.

SERVICES PROVIDED:

- Collection and disbursement of all County revenue
- Manage County's Investments and those of special purpose districts located within the County
- Oversee the payment of maturities of indebtedness and preparation of schedules for the payments of bonded indebtedness
- Custodian of Anderson County School District funds
- Liaison to the County Department of Education to ensure prompt payment of state monies and county tax allocations

GOALS AND OBJECTIVES:

Provide the most efficient way to collect, safe keep, and disburse tax revenue due to Anderson County and other taxing agencies, while maintaining exceptional customer service.

Measures: Target real property delinquency rate at 1% of total receivable.
Increase the redemption of properties sold by 20%

Continue aggressive collection of delinquent taxes with emphasis on mobile homes, vehicles, boats, and motors to provide Anderson County with a more accurate reflection of delinquent tax records

Measure: Reduce personal property delinquencies by 25%.

Performance Measure	Actual FY 2025	Goal FY 2026	Goal FY 2027
Real property delinquency as % of receivable	4%	1%	1%
% Increase redemption of properties sold	8%	15%	20%
% Reduction personal property delinquencies	10%	15%	20%

DEPARTMENTAL/FUND APPROPRIATION DETAIL

TREASURER				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	ADMIN REC	ADOPTED
Personnel Services	510180	511010	SALARIES - FULL TIME	$ 632,020	$ 632,020	$ 716,760	$ 716,760	$ 716,760
	510180	511020	SALARIES - TEMP/PARTTIME	50,000	50,000	60,000	60,000	60,000
	510180	511030	SALARIES - OVERTIME	-	-	-	-	-
	510180	511050	SALARIES - ELECTED OFFICI	101,845	101,845	111,270	111,270	111,270
	510180	511200	RETIREMENT - SC	145,485	145,485	164,820	164,820	164,820
	510180	511300	SOCIAL SECURITY	48,600	48,600	55,060	55,060	55,060
	510180	511350	MEDICARE	11,365	11,365	12,880	12,880	12,880
	510180	511600	HEALTH INSURANCE	244,800	244,800	249,600	249,600	249,600
			Total	**1,234,115**	**1,234,115**	**1,370,390**	**1,370,390**	**1,370,390**
Operating	510180	521000	TRAVEL	4,500	4,500	4,500	3,000	3,000
	510180	521100	MEALS	1,750	1,750	1,750	1,750	1,750
	510180	521200	LODGING	4,500	4,500	4,500	4,500	4,500
	510180	521300	TRAINING FOR EMPLOYEES	2,000	2,000	2,000	2,000	2,000
	510180	521400	REGISTRATION FEES	1,500	1,500	1,500	1,500	1,500
	510180	521500	DUES AND SUBSCRIPTIONS	500	500	500	500	500
	510180	522100	BANK FEES AND CHARGES	25,000	25,000	30,000	30,000	30,000
	510180	522600	POSTAGE	180,000	180,000	180,000	200,000	200,000
	510180	523025	SUPPLIES - OFFICE	15,000	15,000	15,000	12,000	12,000
	510180	523075	SUPPLIES - PRINTING	3,000	3,000	3,000	3,000	3,000
	510180	524200	REPAIRS TO EQUIPMENT	250	250	250	250	250
	510180	525300	TELEPHONE	-	-	-	-	-
	510180	525325	TELEPHONE - MOBILE	1,600	1,600	1,600	1,400	1,400
	510180	525400	FUEL AND OIL	1,000	1,000	1,000	1,000	1,000
			Total	**240,600**	**240,600**	**245,600**	**260,900**	**260,900**
Contract Services	510180	531250	PHOTOCOPY EQUIPMENTMAINT	3,000	3,000	3,000	3,000	3,000
			Total	**3,000**	**3,000**	**3,000**	**3,000**	**3,000**
			TOTAL TREASURER	**$ 1,477,715**	**$ 1,477,715**	**$ 1,618,990**	**$ 1,634,290**	**$ 1,634,290**

FINANCE

VISION – We will receive input from the county departments about the services that they wish Finance to provide. Then we will provide those services in cost effective and transparent ways we will also maintain a strong financial footing and plan ahead for our expenditures.

MISSION:

To maintain accounting and reporting systems to ensure compliance with generally accepted accounting principles and federal, state, and local regulations and ordinances and provide County Council, the Administrator and user departments with accurate and timely financial information.

SERVICES PROVIDED:

- Reporting on financial operations, financial position and liquidity for cash flow purposes
- Projection of revenues and expenditures for long-and short range planning
- Maintaining records of capital assets, inventories and other resources
- Managing and planning for debt issues and accounting for expenditures related to debt services.
- Monitoring and accounting for all grant activity
- Payment for goods and services provided to the County.
- Processing of payroll for all employees
- Providing user departments with accurate and timely financial information

Maintain financial systems and records so as to produce Annual Comprehensive Financial Report (ACFR) and receive the Government Finance Officers Association Certificate of Excellence in Financial Reporting each fiscal year.

Implement a formal enterprise risk management and fraud risk management program to ensure that the risks due to fraud and error are appropriately evaluated, assessed and addressed and assess the program annually.

Formal enterprise risk management and fraud risk management program is implemented and updated

DEPARTMENTAL/FUND APPROPRIATION DETAIL

FINANCE				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	ADMIN REC	ADOPTED
Personnel Services	510210	511010	SALARIES - FULL TIME	$ 1,288,395	$ 1,288,395	$ 1,250,090	$ 1,250,090	$ 1,250,090
	510210	511020	SALARIES - TEMP/PARTTIME	3,000	3,000	30,000	30,000	30,000
	510210	511030	SALARIES - OVERTIME	25,000	25,000	48,000	48,000	48,000
	510210	511200	RETIREMENT - SC	244,325	244,325	246,500	246,500	246,500
	510210	511300	SOCIAL SECURITY	81,615	81,615	82,345	82,345	82,345
	510210	511350	MEDICARE	19,090	19,090	19,260	19,260	19,260
	510210	511600	HEALTH INSURANCE	273,600	273,600	280,800	280,800	280,800
		Total		**1,935,025**	**1,935,025**	**1,956,995**	**1,956,995**	**1,956,995**
Operating	510210	521000	TRAVEL	2,700	2,700	2,000	2,000	2,000
	510210	521100	MEALS	7,500	7,500	5,000	5,000	5,000
	510210	521200	LODGING	4,500	4,500	2,000	2,000	2,000
	510210	521300	TRAINING FOR EMPLOYEES	10,000	10,000	10,000	10,000	10,000
	510210	521400	REGISTRATION FEES	600	600	500	500	500
	510210	521500	DUES AND SUBSCRIPTIONS	4,500	4,500	4,500	4,500	4,500
	510210	521800	UNIFORMS AND CLOTHING	500	500	500	500	500
	510210	522600	POSTAGE	6,500	6,500	7,600	7,600	7,600
	510210	523025	SUPPLIES - OFFICE	40,000	47,000	45,000	40,000	40,000
	510210	523050	SUPPLIES - BOOKS & PUBLICATION	200	200	-	-	-
	510210	523200	SUPPLIES - SAFETY	1,500	1,500	1,500	1,500	1,500
	510210	525300	TELEPHONE	50	50	50	50	50
	510210	525325	TELEPHONE - MOBILE	550	550	600	600	600
	510210	525400	FUEL AND OIL	1,000	1,000	800	800	800
		Total		**80,100**	**87,100**	**80,050**	**75,050**	**75,050**
Contract Services	510210	531050	AUDIT AND ACCOUNTINGFEES	72,400	72,400	76,400	76,400	76,400
	510210	531150	MANAGEMENT CONSULTING	70,000	70,000	70,000	60,000	60,000
	510210	531250	PHOTOCOPY EQUIPMENTMAINT	4,500	4,500	4,500	4,500	4,500
	510210	531400	SERVICE CONTRACTS	800	800	1,500	1,500	1,500
		Total		**147,700**	**147,700**	**152,400**	**142,400**	**142,400**
		TOTAL FINANCE		**$ 2,162,825**	**$ 2,169,825**	**$ 2,189,445**	**$ 2,174,445**	**$ 2,174,445**

DEPARTMENTAL/FUND APPROPRIATION DETAIL

510240 HUMAN RESOURCES

MISSION:

The Personnel Staff is committed to providing the highest quality service to all employees through exploration for improved benefits and continued training and education, contributing to an environment that values the worth of each employee and fosters an atmosphere of community, fairness and respect.

SERVICES PROVIDED:

- Recruit qualified employees, process newly hired employees, and provide orientation services to new employees.
- Provide in-house training that meets employees training needs.
- Administer employee benefits, provide up to date information regarding changes, assist employees with benefits inquiries and provide a prompt response, and to maintain accurate records
- Provide a safe work environment for all county employees by coordinating safety and job-related training, initiating safety projects, conducting safety audits, and assisting departments in implementing safety programs.

HUMAN RESOURCES				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	ADMIN REC	ADOPTED
Personnel Services	510240	511010	SALARIES - FULL TIME	$ 348,710	$ 348,710	$ 367,305	$ 367,305	$ 367,305
	510240	511030	SALARIES - OVERTIME	-	-	1,830	1,830	1,830
	510240	511200	RETIREMENT - SC	64,720	64,720	68,515	68,515	68,515
	510240	511300	SOCIAL SECURITY	21,620	21,620	22,890	22,890	22,890
	510240	511350	MEDICARE	5,060	5,060	5,355	5,355	5,355
	510240	511600	HEALTH INSURANCE	72,000	72,000	78,000	78,000	78,000
		Total		**512,110**	**512,110**	**543,895**	**543,895**	**543,895**
Operating	510240	521000	TRAVEL	2,500	2,500	2,500	2,500	2,500
	510240	521100	MEALS	1,500	1,500	1,500	1,500	1,500
	510240	521200	LODGING	1,000	1,000	1,000	1,000	1,000
	510240	521300	TRAINING FOR EMPLOYEES	5,000	5,000	5,000	5,000	5,000
	510240	521500	DUES AND SUBSCRIPTIONS	500	500	500	500	500
	510240	521600	AWARDS AND RECOGNITIONS	7,500	7,500	7,500	5,000	5,000
	510240	522600	POSTAGE	425	425	425	425	425
	510240	523025	SUPPLIES - OFFICE	9,500	9,500	9,500	7,500	7,500
	510240	523075	SUPPLIES - PRINTING	1,500	1,500	1,500	1,500	1,500
	510240	525300	TELEPHONE	75	75	75	75	75
	510240	525400	FUEL AND OIL	200	200	200	200	200
		Total		**29,700**	**29,700**	**29,700**	**25,200**	**25,200**
Contract Services	510240	531200	DRUG TESTING	6,000	6,000	8,000	7,000	7,000
	510240	531250	PHOTOCOPY EQUIPMENTMAINT	3,600	3,600	3,600	3,600	3,600
	510240	533060	CATERING	20,000	20,000	20,000	20,000	20,000
	510240	**Total**		**29,600**	**29,600**	**31,600**	**30,600**	**30,600**
		TOTAL HUMAN RESOURCES		**$ 571,410**	**$ 571,410**	**$ 605,195**	**$ 599,695**	**$ 599,695**

DEPARTMENTAL/FUND APPROPRIATION DETAIL

EMPLOYEE BENEFIT				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	ADMIN REC	ADOPTED
Personnel Services	510270	511070	VACANCIES	$ -	$ 650,000	$ 650,000	$ 650,000	$ 650,000
	510270	511150	COST OF LIVING/MERIT	2,495,305	2,491,255	1,900,000	1,900,000	1,900,000
	510270	511180	INSURANCE RESERVE FUND	810,560	810,560	950,000	950,000	950,000
	510270	511400	UNEMPLOYMENT COMPENSATION	25,000	25,000	25,000	25,000	25,000
	510270	511500	WORKMEN'S COMPENSATION	1,261,255	1,261,255	1,161,255	1,161,255	1,161,255
	510270	511600	HEALTH INSURANCE	250,000	250,000	250,000	250,000	250,000
	510270	511700	GASB 45 - ARC	20,000	20,000	20,000	20,000	20,000
		Total		**4,862,120**	**5,508,070**	**4,956,255**	**4,956,255**	**4,956,255**
Operating	510270	526200	INSURANCE - BUILDING	287,970	287,970	390,000	390,000	390,000
	510270	526300	INSURANCE - EQUIPMENT	34,290	34,290	34,300	34,300	34,300
	510270	526500	INSURANCE - VEHICLES	571,460	571,460	635,000	635,000	635,000
	510270	526600	INSURANCE - DATA PROCESSI	10,830	10,830	11,000	11,000	11,000
	510270	526800	INSURANCE - DEDUCTIBLE	100,000	100,000	50,000	50,000	50,000
		Total		**1,004,550**	**1,004,550**	**1,120,300**	**1,120,300**	**1,120,300**
		TOTAL EMPLOYEE BENEFIT		**$ 5,866,670**	**$ 6,512,620**	**$ 6,076,555**	**$ 6,076,555**	**$ 6,076,555**

510300 TECHNOLOGY SERVICES

MISSION:

Technology Services exists to utilize technology to connect people to information; thereby utilizing information to connect people to community.

The Technology Services Department along with Technical Services provides leadership, oversight, and innovative solutions to effectively meet all the technology related needs of all County departments and agencies to ultimately serve our citizens.

Our goal is to provide the highest quality affordable and most cost-effective system development and computer technology available to aid County departments in providing improved levels of service to the public.

Technology Services is responsible for procurement, installation, and support of the technology resources of the County, maintaining network and desktop equipment necessary to provide access to these information assets all while meeting our objectives for providing a secure environment.

SERVICES PROVIDED:

- Install, upgrade, and maintain IT network infrastructure such as WAN, LAN, Internet and email access.
- Provide network security (anti-virus, anti-spam, spyware & intrusion detection) and daily backup of servers.
- Design, develop, implement, and maintain software applications to enable County departments to meet the demands of federal, state and local mandates and provide services to the public in the most efficient and cost-effective manner.
- Install, upgrade and repair desktop equipment. Provide the most efficient equipment, maintaining this equipment in good working condition and replacing or repairing equipment as necessary.
- Provide Help Desk support to better track and solve problems. Calls are logged and assigned to IT staff for resolution.
- Support and maintain the radio network and all in-car and portable communication equipment for first responders.
- Support and maintain all County owned radio towers and equipment.

What We Believe:

1. We See the Potential of Technology Now and the Future
2. We Do Not Believe In the Status Quo
3. We Adapt To Technology Trends and Realize the Potential before It Is Needed
4. We Respect everyone's Viewpoint
5. We Serve People and Solve Problems

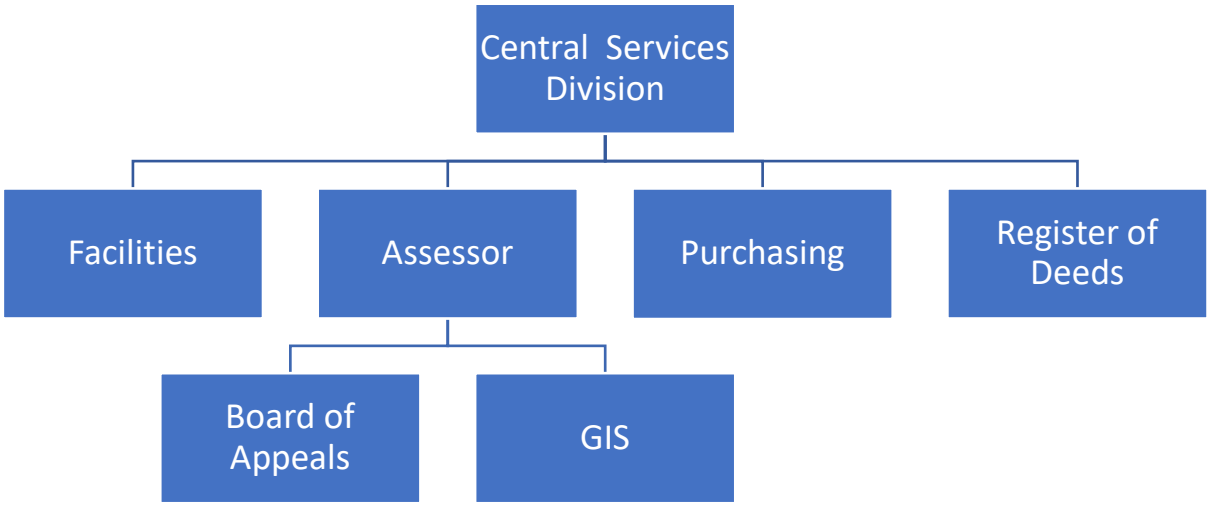
Guiding Principles:

1. **Trust** – We strive to earn the end users and citizens' trust in the way we think, act, and communicate.
2. **Stewardship** – We make decisions in the best interest of our County.
3. **Service** – We serve people and solve problems.
4. **Integrity -** We are committed to working and performing ethically.
5. **Quality** – We measure Uptime, Threats and Attacks, User Experience, Team Member Development.
6. **Teamwork** – We work as a team recognizing that each of us has a unique set of skills and a unique method of skill application.
7. **Innovation** – We seek innovative solutions to connect people to community through the transfer and sharing of information.

DEPARTMENTAL/FUND APPROPRIATION DETAIL

TECHNOLOGY SERVICES			2026		2027		
			DEPT REQ	ADOPTED	DEPT REQ	ADMIN REC	ADOPTED
Personnel Services	510300 511010	SALARIES - FULL TIME	$ 1,377,500	$ 1,377,500	$ 1,366,045	$ 1,366,045	$ 1,366,045
	510300 511020	SALARIES - TEMP/PARTTIME	6,600	6,600	6,600	6,600	6,600
	510300 511030	SALARIES - OVERTIME	8,000	8,000	8,000	8,000	8,000
	510300 511200	RETIREMENT - SC	239,050	239,050	234,895	234,895	234,895
	510300 511210	RETIREMENT - POLICE	18,100	18,100	21,335	21,335	21,335
	510300 511300	SOCIAL SECURITY	86,310	86,310	85,600	85,600	85,600
	510300 511350	MEDICARE	20,185	20,185	20,020	20,020	20,020
	510300 511600	HEALTH INSURANCE	244,800	244,800	280,800	280,800	280,800
	510300 511990	REQUESTED POSITION(S)	-	-	-	-	-
		Total	**2,000,545**	**2,000,545**	**2,023,295**	**2,023,295**	**2,023,295**
Operating	510300 521000	TRAVEL	1,200	1,200	1,200	500	500
	510300 521100	MEALS	2,500	2,500	2,500	2,000	2,000
	510300 521200	LODGING	3,500	3,500	3,500	2,000	2,000
	510300 521300	TRAINING FOR EMPLOYEES	24,000	24,000	24,000	10,000	10,000
	510300 521400	REGISTRATION FEES	750	750	750	750	750
	510300 521500	DUES AND SUBSCRIPTIONS	900	900	900	500	500
	510300 521800	UNIFORMS AND CLOTHING	3,000	3,000	3,000	3,000	3,000
	510300 522550	COMPUTER SOFTWARE	1,800,000	1,800,000	2,600,000	2,200,000	2,200,000
	510300 522600	POSTAGE	1,200	1,200	1,200	200	200
	510300 523025	SUPPLIES - OFFICE	3,300	3,300	3,300	3,300	3,300
	510300 523050	SUPPLIES - BOOKS & PUBLICATION	350	350	350	350	350
	510300 523200	SUPPLIES - SAFETY	7,000	7,000	7,000	7,000	7,000
	510300 523225	SUPPLIES - DATA PROCESSIN	500,000	500,000	550,000	500,000	500,000
	510300 523250	SUPPLIES-SPECIAL DEPARTMENT	-	-	224,500	100,000	100,000
	510300 524200	REPAIRS TO EQUIPMENT	550,000	550,000	550,000	550,000	550,000
	510300 525100	ELECTRICITY AND GAS	22,000	22,000	22,000	22,000	22,000
	510300 525300	TELEPHONE	55,500	55,500	55,500	55,500	55,500
	510300 525325	TELEPHONE - MOBILE	17,000	17,000	17,000	17,000	17,000
	510300 525350	TELEPHONE - INTERNET	42,000	42,000	42,000	42,000	42,000
	510300 525400	FUEL AND OIL	18,000	18,000	18,000	18,000	18,000
	510300 527300	RENTAL OF LAND	13,200	13,200	13,200	13,200	13,200
		Total	**3,065,400**	**3,065,400**	**4,139,900**	**3,547,300**	**3,547,300**
Contract Services	510300 531100	PROFESSIONAL SERVICES	350,000	350,000	350,000	250,000	250,000
	510300 533000	COMPUTER EQUIPMENT MAINTE	150,000	150,000	150,000	125,000	125,000
	510300 533050	COMMUNICATION EQUIPMENT M	60,000	60,000	60,000	40,000	40,000
	510300 533100	COMMUNICATIONS	575,000	575,000	575,000	575,000	575,000
		Total	**1,135,000**	**1,135,000**	**1,135,000**	**990,000**	**990,000**
		TOTAL TECHNOLOGY SERVICES	**$ 6,200,945**	**$ 6,200,945**	**$ 7,298,195**	**$ 6,560,595**	**$ 6,560,595**

CENTRAL SERVICES DIVISION



510330 PURCHASING

MISSION:

To provide professional expertise, to all departments, with regard to procurement of equipment, supplies and services in accordance with guidelines outlined in the Anderson County Code of Ordinances and the Purchasing Policy and Procedures. Provide information and assistance as it relates to records management and disposal. Supervise the distribution of incoming and outgoing interoffice correspondence and mail.

SERVICES PROVIDED:

- Prepare request for bids/proposals to promote a competitive process for vendors while affording County departments the most economical purchase of goods and services.
- Serve as the consumer advocate and a professional resource providing consolidated purchasing services.
- Process requisitions for purchase of goods and services
- Monitor record retention schedules and records disposal in accordance with the Code of Laws of South Carolina 1976.
- Facilitate transfer of inactive records to Records Center.
- Manage the distribution of correspondence as well as the routing of incoming and outgoing mail.

GOALS AND OBJECTIVES:

Increase efficiency and decrease processing time as we respond to requests for goods and services from all County departments, while continuing to provide quality customer service and timely delivery to the end user.

Measures: Turn-around time on requisitions received.

Performance Measure	Actual FY 2025	Goal FY 2026	Goal FY 2027
Average turnaround time under $5,000 (days)	2	2	2
Average turn-around time ($5,000.01 to $20,000.00) (days)	4	4	4
Average turn-around time ($20,000.01 to $50,000.00) (days)	7	7	7

Provide professional customer service and efficient distribution of correspondence and routing of incoming and outgoing mail.

Measures: Reduce mail-processing errors by 5% in FY 2027.

Continue to provide technical expertise pertaining to the retention, preservation and disposal of public records.

Measures: Public records maintained and preserved.
Destroy all records as required by the Retention Schedule/Public Records Act Case of Laws of South Carolina, Section 30-1-10 through 30-1-180.

Performance Measure	Actual FY 2025	Goal FY 2026	Goal FY 2027
Number of sealed bids/ proposals (workload)	60	50	50
Purchase orders generated (workload)	3366	3400	3400

DEPARTMENTAL/FUND APPROPRIATION DETAIL

PURCHASING				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	ADMIN REC	ADOPTED
Personnel Services	510330	511010	SALARIES - FULL TIME	$ 331,085	$ 331,085	$ 276,065	$ 276,065	$ 276,065
	510330	511200	RETIREMENT - SC	61,450	61,450	51,240	51,240	51,240
	510330	511300	SOCIAL SECURITY	20,530	20,530	17,120	17,120	17,120
	510330	511350	MEDICARE	4,800	4,800	4,005	4,005	4,005
	510330	511600	HEALTH INSURANCE	72,000	72,000	62,400	62,400	62,400
		Total		**489,865**	**489,865**	**410,830**	**410,830**	**410,830**
Operating	510330	521000	TRAVEL	800	800	900	200	200
	510330	521100	MEALS	500	500	500	400	400
	510330	521200	LODGING	900	900	1,300	900	900
	510330	521300	TRAINING FOR EMPLOYEES	300	300	300	300	300
	510330	521400	REGISTRATION FEES	300	300	400	400	400
	510330	521500	DUES AND SUBSCRIPTIONS	125	125	600	600	600
	510330	521800	UNIFORMS AND CLOTHING	700	700	500	500	500
	510330	522400	ADVERTISING	25,000	25,000	25,000	25,000	25,000
	510330	522600	POSTAGE	1,000	1,000	1,000	1,000	1,000
	510330	523025	SUPPLIES - OFFICE	4,500	4,500	3,500	3,500	3,500
	510330	523075	SUPPLIES - PRINTING	150	150	150	150	150
	510330	525300	TELEPHONE	50,000	50,000	50,000	30,000	30,000
	510330	525325	TELEPHONE - MOBILE	1,000	1,000	1,000	1,000	1,000
	510330	525350	TELEPHONE - INTERNET	100,000	100,000	120,000	120,000	120,000
	510330	525400	FUEL AND OIL	2,500	2,500	2,500	2,500	2,500
		Total		**187,775**	**187,775**	**207,650**	**186,450**	**186,450**
Contract Services	510330	531250	PHOTOCOPY EQUIPMENTMAINT	1,200	1,200	1,200	1,000	1,000
	510330	531400	SERVICE CONTRACTS	2,500	2,500	2,500	2,500	2,500
	510330	531450	POSTAGE METER MAINTENANCE	5,500	5,500	4,500	4,500	4,500
		Total		**9,200**	**9,200**	**8,200**	**8,000**	**8,000**
		TOTAL PURCHASING		**$ 686,840**	**$ 686,840**	**$ 626,680**	**$ 605,280**	**$ 605,280**

510360 FACILITIES

MISSION:

To maintain all Anderson County owned buildings, grounds and parks, in excellent condition in accordance with best standards and practices. To provide technical expertise and consultation to all County departments, with the goal of providing the highest quality of work for the best price, on schedule, and completed within established budget constraints.

SERVICES PROVIDED:

- Maintain County buildings, grounds and parks.
- Repair or replace equipment and property facilities when required.
- Provide preventative maintenance on major equipment.
- Coordinating efforts on behalf of the County with all architects, engineers, contractors, and subcontractors on all County contractual work.
- Provide technical expertise and consultation to all County departments' general, technical, and architectural questions.

GOALS AND OBJECTIVES:

To respond to requests for service from all County departments in a timely manner with the necessary resources needed to perform the requested work, retain normal operation, and to avoid business interruption.

Provide the best response to the needs of maintaining County buildings, facilities, and grounds, using contractual personnel whenever possible, in a cost-effective manner.

Continue to develop and implement a building preventative maintenance program that identifies problems, costs, necessary repairs needed, compiles the data for life-cycle costing of equipment, and provides the plans for replacement in the budget.

DEPARTMENTAL/FUND APPROPRIATION DETAIL

FACILITIES			2026		2027		
			DEPT REQ	ADOPTED	DEPT REQ	ADMIN REC	ADOPTED
Personnel Services	510360 511010	SALARIES - FULL TIME	$ 2,050,640	$ 2,050,640	$ 2,172,520	$ 2,319,745	$ 2,319,745
	510360 511020	SALARIES - TEMP/PARTTIME	50,000	50,000	-	110,000	110,000
	510360 511030	SALARIES - OVERTIME	120,000	120,000	175,000	215,000	215,000
	510360 511200	RETIREMENT - SC	412,150	412,150	435,700	490,865	490,865
	510360 511210	RETIREMENT - POLICE	-	-	-	3,190	3,190
	510360 511300	SOCIAL SECURITY	137,680	137,680	145,550	163,975	163,975
	510360 511350	MEDICARE	32,200	32,200	34,040	38,350	38,350
	510360 511600	HEALTH INSURANCE	619,200	619,200	670,800	717,600	717,600
	510360 511990	REQUESTED POSITION(S)	230,345	-	-	-	-
		Total	**3,652,215**	**3,421,870**	**3,633,610**	**4,058,725**	**4,058,725**
Operating	510360 521000	TRAVEL	2,000	2,000	4,000	2,000	2,000
	510360 521100	MEALS	4,500	4,500	4,500	4,500	4,500
	510360 521200	LODGING	2,000	2,000	5,000	2,000	2,000
	510360 521300	TRAINING FOR EMPLOYEES	10,000	10,000	15,000	10,000	10,000
	510360 521400	REGISTRATION FEES	1,000	1,000	7,000	4,000	4,000
	510360 521500	DUES AND SUBSCRIPTIONS	4,700	4,700	7,000	5,000	5,000
	510360 521800	UNIFORMS AND CLOTHING	75,000	75,000	75,000	60,000	60,000
	510360 522600	POSTAGE	45	45	45	45	45
	510360 523025	SUPPLIES - OFFICE	15,000	15,000	15,000	15,000	15,000
	510360 523050	SUPPLIES - BOOKS & PUBLICATION	250	250	200	200	200
	510360 523125	SUPPLIES - SMALL HAND TOOLS	15,000	15,000	17,500	17,500	17,500
	510360 523150	SUPPLIES - CLEANING	265,000	265,000	275,000	275,000	275,000
	510360 523175	SUPPLIES - LANDSCAPING	100,000	100,000	150,000	100,000	100,000
	510360 523200	SUPPLIES - SAFETY	17,000	17,000	17,000	17,000	17,000
	510360 523275	SUPPLIES - REC EQUIPMENT	7,000	7,000	25,000	25,000	25,000
	510360 524100	REPAIRS TO BUILDING	1,800,000	1,800,000	1,800,000	1,600,000	1,600,000
	510360 524200	REPAIRS TO EQUIPMENT	25,000	25,000	25,000	25,000	25,000
	510360 524400	PARK MAINTENANCE	150,000	150,000	200,000	400,000	400,000
	510360 525100	ELECTRICITY AND GAS	1,300,000	1,300,000	1,378,000	1,378,000	1,378,000
	510360 525200	WATER AND SEWER	135,000	135,000	143,100	143,100	143,100
	510360 525300	TELEPHONE	4,000	4,000	4,000	4,000	4,000
	510360 525325	TELEPHONE - MOBILE	25,000	25,000	25,000	19,800	19,800
	510360 525350	TELEPHONE - INTERNET	12,000	12,000	12,000	10,000	10,000
	510360 525400	FUEL AND OIL	50,000	50,000	65,000	65,000	65,000
	510360 527200	RENT - EQUIPMENT	40,000	40,000	40,000	40,000	40,000
		Total	**4,059,495**	**4,059,495**	**4,309,345**	**4,222,145**	**4,222,145**
Contract Services	510360 531100	PROFESSIONAL SERVICES	60,000	60,000	60,000	40,000	40,000
	510360 531250	PHOTOCOPY EQUIPMENTMAINT	3,500	3,500	3,500	3,500	3,500
	510360 531400	SERVICE CONTRACTS	500,000	500,000	530,000	530,000	530,000
	510360 531500	ADA COMPLIANCE	50,000	50,000	50,000	25,000	25,000
	510360 532000	EXTERMINATORS	40,000	40,000	40,000	40,000	40,000
	510360 532050	LANDSCAPING	40,000	40,000	40,000	30,000	30,000
	510360 532100	PROFESSIONAL CLEANING SER	60,000	60,000	100,000	75,000	75,000
	510360 532150	LANDSCAPING - MOWING	620,000	620,000	620,000	620,000	620,000
	510360 532200	FIRE ALARMS	40,000	40,000	40,000	40,000	40,000
	510360 532250	SERVICE CONTRACTS -HVAC	150,000	150,000	150,000	150,000	150,000
	510360 532300	SERVICE CONTRACTS -GENER	35,000	35,000	35,000	35,000	35,000
	510360 532350	SERVICE CONTRACTS -ELEVA	95,000	95,000	95,000	95,000	95,000
		Total	**1,693,500**	**1,693,500**	**1,763,500**	**1,683,500**	**1,683,500**
		TOTAL FACILITIES	**$ 9,405,210**	**$ 9,174,865**	**$ 9,706,455**	**$ 9,964,370**	**$ 9,964,370**

510390 ASSESSOR

MISSION:

To accurately identify, assess, and classify all taxable real property in Anderson County in compliance with State and County laws, ordinances, and regulations, while maintaining accurate cadastral mapping data and data entry. To provide efficient, courteous professional customer services to the public.

SERVICES PROVIDED:

- Identification, classification and assessment of all real property in Anderson County.
- Digital mapping of all parcels in Anderson County.

GOALS AND OBJECTIVES:
To conduct business with the public in a courteous professional manner and handle their requests in a timely manner.

Measure Number of complaints and compliments the staff receives, either verbal or written.

To accurately and fairly assess all taxable real property in Anderson County

Measure: 97% of all valuations upheld by the Appeals Board

Performance Measure	Actual FY 2025	Goal FY 2026	Goal FY 2027
Field reviews (workload)	31,975	32,500	33,500
Site inspections reassessed (workload)	31,975	32,500	33,500

Maintain the digital maps, including updated color Orthophotos on the Assessor's website. Add new Orthophotos when possible: Last Flights February 2023 paid for by State project.

Measure: Maintain updated Orthophotos on website with digital parcel maps. Continue to map transfers digitally on a real time basis.

Add all new construction for tax year 2026 (completed in 2025) by June 30th of 2026.

Measure**:** 100% of new construction added for 2025. In tax year 2025,
100% of new construction/ATIs was added to the assessment base totaling over $49 million in assessment (new const + ATIs) Anderson County.

Performance Measure(Growth)	Actual FY 2025	Goal FY 2026	Goal FY 2027
New Construction Assessment (Workload)	$49,137,980	$55M	$60M

2021 reassessment completed and implemented in 2022; reassessment notices were mailed on October 18, 2025. The next reassessment is scheduled for 2026 to be implemented in 2027. To complete the appeal process for 2025; we are finishing up Board appeals.

Measure: Complete initial appeal process within 6 months of mailing notices, each year while adding new Construction.

Complete state required training for 100% of appraisal staff and continue the improvement in the professional standing of our appraisal staff.

Performance Measure	Actual 2025	Goal 2026	Goal 2027
Parcel count (workload)	125,881	128,000	129,000
Deeds processed (workload)	10,376	10,400	10,200
Plats & R/W mapped (workload)	1,526	1,500	1,450

BOARD OF TAX ASSESSMENTS AND APPEALS

MISSION:

Ensure that all appeal cases submitted to the Anderson County Board of Assessment Appeals for review are heard and that the Board makes fair and equitable decisions.

SERVICES PROVIDED:

To hear appeals to the Board of Assessment Appeals.

OBJECTIVES AND MEASURES:

To make fair and equitable decisions of value in review of the appeal cases.
Administrative Law Judge through the Administrative Court of South Carolina. Fewer appeals may indirectly indicate satisfaction with the decision of the Board.

Performance Measure	Actual 2025	Goal 2026	Goal 2027
Number of appeal cases heard	12	10	10

DEPARTMENTAL/FUND APPROPRIATION DETAIL

ASSESSOR				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	ADMIN REC	ADOPTED
Personnel Services	510390	511010	SALARIES - FULL TIME	$ 1,920,425	$ 1,920,425	$ 1,971,345	$ 1,971,345	$ 1,971,345
	510390	511020	SALARIES - TEMP/PARTTIME	238,100	238,100	245,245	245,245	245,245
	510390	511030	SALARIES - OVERTIME	29,200	29,200	30,075	30,075	30,075
	510390	511200	RETIREMENT - SC	406,040	406,040	416,980	416,980	416,980
	510390	511300	SOCIAL SECURITY	135,640	135,640	139,295	139,295	139,295
	510390	511350	MEDICARE	31,720	31,720	32,580	32,580	32,580
	510390	511600	HEALTH INSURANCE	489,600	489,600	514,800	514,800	514,800
		Total		**3,250,725**	**3,250,725**	**3,350,320**	**3,350,320**	**3,350,320**
Operating	510390	521000	TRAVEL	6,500	6,500	6,500	5,000	5,000
	510390	521100	MEALS	5,100	5,100	5,100	4,000	4,000
	510390	521200	LODGING	10,500	10,500	10,500	5,000	5,000
	510390	521300	TRAINING FOR EMPLOYEES	12,000	12,000	12,000	2,000	2,000
	510390	521400	REGISTRATION FEES	2,600	2,600	2,600	2,300	2,300
	510390	521500	DUES AND SUBSCRIPTIONS	8,000	8,000	8,000	3,000	3,000
	510390	521800	UNIFORMS AND CLOTHING	1,000	1,000	1,000	1,000	1,000
	510390	522550	COMPUTER SOFTWARE	6,500	6,500	6,500	6,500	6,500
	510390	522600	POSTAGE	15,000	15,000	15,000	2,500	2,500
	510390	523025	SUPPLIES - OFFICE	19,500	19,500	19,500	19,500	19,500
	510390	523050	SUPPLIES - BOOKS & PUBLICATION	2,500	2,500	2,500	2,500	2,500
	510390	523075	SUPPLIES - PRINTING	5,000	5,000	5,000	5,000	5,000
	510390	523200	SUPPLIES - SAFETY	300	300	300	300	300
	510390	524200	REPAIRS TO EQUIPMENT	2,000	2,000	2,000	2,000	2,000
	510390	525300	TELEPHONE	5,000	5,000	5,000	5,000	5,000
	510390	525400	FUEL AND OIL	7,500	7,500	7,500	5,000	5,000
	510390	528200	REGISTRATION AND TAGFEE	500	500	500	100	100
		Total		**109,500**	**109,500**	**109,500**	**70,700**	**70,700**
Contract Services	510390	531100	PROFESSIONAL SERVICES	189,300	189,300	189,300	189,300	189,300
	510390	531150	MANAGEMENT CONSULTING	3,000	3,000	3,000	3,000	3,000
	510390	531250	PHOTOCOPY EQUIPMENTMAINT	8,000	8,000	8,000	8,000	8,000
	510390	531400	SERVICE CONTRACTS	22,000	22,000	24,000	24,000	24,000
		Total		**222,300**	**222,300**	**224,300**	**224,300**	**224,300**
		TOTAL ASSESSOR		**$ 3,582,525**	**$ 3,582,525**	**$ 3,684,120**	**$ 3,645,320**	**$ 3,645,320**

510450 REGISTER OF DEEDS

MISSION:

To maintain and preserve all land records within Anderson County; and assist the public in looking at these records in an efficient and courteous manner.

SERVICES PROVIDED:

- Accurate and timely recording/filming and indexing of all real estate documents pertaining to property within Anderson County.
- Offer on-site information and instructions on how to use record books and limited research services to general public via mailed or faxed requests.
- Ensure that original documents are returned to their rightful owners after processing in a timely manner.
- Collect and record all fees for departmental transactions and distribute collected funds accurately and on a timely basis.

GOALS AND OBJECTIVES:
Record and index all real estate documents in a timely and accurate manner.
Measure 100% of land records recorded daily. FY 25/26 (21,998 as of 02/20/26)

Collect all fees for recording documents and deliver the daily fees to the Treasurer.
Measure 100% of fees delivered to Treasurer each business day. FY 25/26 (Total $4,775,392.85 as of February 20,2026) (Recording Fee Alone $388,745)

Respond to on-site, mail and telephone inquiries in an efficient, timely and courteous manner.
Measure: Respond 100% to all inquiries within 1-2 days.

Working on project to scan older Land Records from 1790 to 1994.
Measure: Project should be complete by September 1, 2026. Currently to 1976.

Cross-train every staff member to enhance customer service.
Measure: 100% of staff cross-trained.

Performance Measure	Actual 2024-2025	Goal 2026	Goal 2027
Recorded and indexed land records (workload)	32,127	32,770	33,425
Recorded and indexed UCC records (workload)	573	584	596
Recorded and indexed mechanics liens	138	141	144
Recording Fee delivered to Treasurer	571,670	583,103	594,765
Mortgage satisfaction processed (workload)	5,230	5,335	5,442

DEPARTMENTAL/FUND APPROPRIATION DETAIL

REGISTER OF DEEDS				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	ADMIN REC	ADOPTED
Personnel Services	510450	511010	SALARIES - FULL TIME	$ 489,460	$ 489,460	$ 504,015	$ 504,015	$ 504,015
	510450	511020	SALARIES - TEMP/PARTTIME	24,500	24,500	27,010	27,010	27,010
	510450	511200	RETIREMENT - SC	95,390	95,390	98,560	98,560	98,560
	510450	511300	SOCIAL SECURITY	31,865	31,865	32,925	32,925	32,925
	510450	511350	MEDICARE	7,455	7,455	7,700	7,700	7,700
	510450	511600	HEALTH INSURANCE	158,400	158,400	171,600	171,600	171,600
		Total		**807,070**	**807,070**	**841,810**	**841,810**	**841,810**
Operating	510450	521000	TRAVEL	1,450	1,450	1,500	1,500	1,500
	510450	521100	MEALS	700	700	800	800	800
	510450	521200	LODGING	2,850	2,850	2,900	2,900	2,900
	510450	521400	REGISTRATION FEES	1,000	1,000	1,100	1,100	1,100
	510450	521500	DUES AND SUBSCRIPTIONS	450	450	500	500	500
	510450	522600	POSTAGE	2,200	2,200	2,250	2,250	2,250
	510450	523025	SUPPLIES - OFFICE	10,000	10,000	10,000	10,000	10,000
		Total		**18,650**	**18,650**	**19,050**	**19,050**	**19,050**
Contract Services	510450	531100	PROFESSIONAL SERVICES	19,000	19,000	124,000	-	-
	510450	531250	PHOTOCOPY EQUIPMENTMAINT	21,000	21,000	21,500	21,500	21,500
		Total		**40,000**	**40,000**	**145,500**	**21,500**	**21,500**
		TOTAL REGISTER OF DEEDS		**$ 865,720**	**$ 865,720**	**$ 1,006,360**	**$ 882,360**	**$ 882,360**

510480 CLERK OF COURT

MISSION:

During the Fiscal Year 25-26, the Clerk of Court continued to support both the Court of Common Pleas, the Court of General Sessions and Family Court. The Clerk's goal was to be efficient in both the courtroom and office procedures. An emphasis was placed on cross-training to ensure a continuity of daily operations.

The mission of the Office of the Clerk of Court remains to provide comprehensive and accurate records of the General Sessions Court (criminal), Court of Common Pleas (civil) and Family Court of Anderson County of the Tenth Judicial Circuit. Being able to provide timely AND accurate information to our stakeholders is a main priority. Beyond the recording of what transpires in our courtrooms, however, the Clerk's Office significantly contributes to the actions necessary before court can convene and after court has adjourned. We manage the Grand Jury process for Anderson County and support its regular monthly meetings. We issue summons for petit jury service and manage all pools for trials. We support the work of our Circuit Court, Master-In-Equity and Family Court judges. We manage the "e-filing system" which encompasses 100% of filing of new Common Pleas cases in our courts. We continue to provide a docket for each term of court along with back-up dockets should they be needed. This ensures that court is streamlined each day. The Clerk's Office continues to strive for benchmark in all courts which reflects the age of pending cases in each court. We have assembled and trained a knowledgeable and courteous staff to serve our citizens and clients of the Clerk's office with a professional attitude and a responsive demeanor.

SERVICES PROVIDED:

- Serve as the official record custodian for all criminal, civil and family court proceedings.
- Collect all fees, fines and costs imposed by the Circuit Court.
- Summons and manage jurors who serve in the courts.
- Manage the Grand Jury process selection and monthly meetings.
- Provide support to many offices including the judges, solicitor, sheriff, and public defender of Anderson County.
- Collect application fees for individuals seeking Public Defender representation.
- Schedule and manage the docket of the Court of Common Pleas (civil), General Sessions (criminal) and Family Court.
- Process all orders and filings efficiently and distribute copies to all case parties as required.

GOALS AND OBJECTIVES:

Fiscal Year 26-27 will be a renewal of the Clerk of Court's mission, duties, and outcomes. Maintaining full, accurate and easily accessible records of all General Sessions, Common Pleas and Family Court proceedings while continuing to stay up to date with any new rules or procedures that are passed down to the Clerk's office by The Supreme Court of South Carolina.

DEPARTMENTAL/FUND APPROPRIATION DETAIL

CLERK OF COURT				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	ADMIN REC	ADOPTED
Personnel Services	510480	511010	SALARIES - FULL TIME	$ 415,450	$ 415,450	$ 428,865	$ 428,865	$ 428,865
	510480	511050	SALARIES - ELECTED OFFICI	113,950	113,950	116,915	116,915	116,915
	510480	511200	RETIREMENT - SC	98,260	98,260	101,300	101,300	101,300
	510480	511300	SOCIAL SECURITY	32,825	32,825	33,840	33,840	33,840
	510480	511350	MEDICARE	7,675	7,675	7,915	7,915	7,915
	510480	511600	HEALTH INSURANCE	158,400	158,400	156,000	156,000	156,000
		Total		**826,560**	**826,560**	**844,835**	**844,835**	**844,835**
Operating	510480	521000	TRAVEL	1,000	1,000	1,000	1,000	1,000
	510480	521100	MEALS	1,500	1,500	1,500	1,500	1,500
	510480	521200	LODGING	2,000	2,000	3,000	3,000	3,000
	510480	521400	REGISTRATION FEES	1,000	1,000	1,000	1,000	1,000
	510480	521500	DUES AND SUBSCRIPTIONS	500	500	500	500	500
	510480	522600	POSTAGE	12,500	12,500	12,500	12,500	12,500
	510480	523025	SUPPLIES - OFFICE	128,000	128,000	85,000	20,000	20,000
	510480	523075	SUPPLIES - PRINTING	2,000	2,000	2,000	2,000	2,000
	510480	524200	REPAIRS TO EQUIPMENT	1,000	1,000	1,000	1,000	1,000
	510480	525300	TELEPHONE	500	500	500	500	500
	510480	528100	JURORS' FEES	63,000	63,000	63,000	63,000	63,000
		Total		**213,000**	**213,000**	**171,000**	**106,000**	**106,000**
Contract Services	510480	531100	PROFESSIONAL SERVICES	33,000	33,000	33,000	33,000	33,000
	510480	531250	PHOTOCOPY EQUIPMENTMAINT	11,000	11,000	11,000	11,000	11,000
		Total		**44,000**	**44,000**	**44,000**	**44,000**	**44,000**
		TOTAL CLERK OF COURT		**$ 1,083,560**	**$ 1,083,560**	**$ 1,059,835**	**$ 994,835**	**$ 994,835**

510510 FAMILY COURT (GENERAL FUND)

MISSION:

To maintain all case filings in Family Court, promptly schedule a full docket for the judges and available courtrooms ensuring that court proceedings flow efficiently, provide for the timely hearing of important legal actions, and continue to use courtroom space to its greatest efficiency. It is also important that all documents and records be placed in the individual case files to ensure an accurate timeline for judges' consideration during court proceedings. Our office will continue to have a strong working relationship with other State and Local agencies including Anderson County Sheriff's Office and their victims' advocates, 10th Circuit Solicitor's Office, Anderson County Department of Social Services and the Department of Juvenile Justice including cases with Anderson School Districts 1-5 for our juvenile cases.

SERVICES PROVIDED:

- Maintain court cases (domestic and juvenile) filed in Anderson County.
- Promptly process all court filings and orders in an efficient manner
- Distribute copies to all case parties.
- Schedule Family Court hearings and interpreters as needed for each case.
- Support the work of the offices of the Family Court Judges.
- Assist attorneys and citizens requesting access to court records for review or copies of documents.
- Assist citizens with personal concerns and entry questions into the court system process.
- Assist citizens needing to obtain an Order of Protection in domestic abuse cases.
- Distribute resourceful information and pamphlets to assist domestic abuse victims in our community.
- Assist citizens needing documentation from prior divorces to obtain "Real IDs".

GOALS AND OBJECTIVES:

Fiscal Year 26-27 will be a continued objective. We will continue to use courtroom time to the highest efficiency possible and provide the highest customer service to citizens needing assistance from the court.

FAMILY COURT				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	ADMIN REC	ADOPTED
Personnel Services	510510	511010	SALARIES - FULL TIME	$ 91,815	$ 91,815	$ 94,570	$ 94,570	$ 94,570
	510510	511020	SALARIES - TEMP/PARTTIME	20,000	20,000	20,000	20,000	20,000
	510510	511200	RETIREMENT - SC	20,755	20,755	21,265	21,265	21,265
	510510	511300	SOCIAL SECURITY	6,935	6,935	7,105	7,105	7,105
	510510	511350	MEDICARE	1,620	1,620	1,665	1,665	1,665
	510510	511600	HEALTH INSURANCE	14,400	14,400	15,600	15,600	15,600
			Total	**155,525**	**155,525**	**160,205**	**160,205**	**160,205**
Operating	510510	523025	SUPPLIES - OFFICE	1,750	1,750	1,750	1,750	1,750
			Total	**1,750**	**1,750**	**1,750**	**1,750**	**1,750**
			TOTAL FAMILY COURT	**$ 157,275**	**$ 157,275**	**$ 161,955**	**$ 161,955**	**$ 161,955**

510540 MAGISTRATES

MISSION:

Our mission is to preserve, protect and defend the Constitution of this State and of the United States; uphold the integrity and independence of the judiciary; treat all persons who enter the courtroom with civility, fairness, and respect; listen courteously, sit impartially, act promptly and rule after careful considerable deliberation.

GOALS AND OBJECTIVES:

Anderson County Summary Court strives to dispose of all non-jury criminal cases, including non-jury traffic cases, within sixty (60) days of the return of the charging paper to the court, in the absence of good cause shown to the court.
Anderson County Summary Court strives to dispose of all criminal cases, including traffic cases, in which a jury trial has been requested within one-hundred twenty (120) days of the return of the charging paper to the court, in the absence of good cause shown to the court.
Anderson County Summary Court strives to dispose of all non-jury civil cases within ninety (90) days of the date on which the complaint or other pleading initiating the action was filed, in the absence of good cause shown to the court.
Anderson County Summary Court strives to dispose of all civil cases in which a jury trial has been requested within one-hundred twenty (120) days of the date on which the complaint or other pleading initiating the action was filed, in the absence of good cause shown to the court.
Anderson County Summary Court strives process all court documents, receipt all monies in fines and filings, and make necessary disbursements to state and county entities.

MEASURE:

Performance Measure	Actual FY 2025	Estimated FY 2026	Goal FY 2027
Bench trials (workload)	8,550	9,000	9,300
Jury trials (workload)	836	875	910
Civil cases (workload)	4,754	5,100	5,600
Traffic tickets (workload)	26,608	27,500	29,000

NOTE: These numbers are only estimates as CMS (Court Management System) does not allow cases to be tracked by these parameters. These numbers are only for the Anderson County Summary Court Central Main Office. Civil Cases are also filed in the outlying Magistrates offices independently of Anderson County Summary Court Central Main Office. Anderson County Summary Court Central Main Office is the only court to handle Jury Trials and Traffic Tickets, so these numbers are reflective of what is being asked.

DEPARTMENTAL/FUND APPROPRIATION DETAIL

MAGISTRATES				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	ADMIN REC	ADOPTED
Personnel Services	510540	511010	SALARIES - FULL TIME	$ 1,724,710	$ 1,724,710	$ 1,706,785	$ 1,706,785	$ 1,706,785
	510540	511020	SALARIES - TEMP/PARTTIME	100,000	-	22,500	22,500	22,500
	510540	511030	SALARIES - OVERTIME	15,000	15,000	5,000	5,000	5,000
	510540	511080	SALARY REIMBURSEMENT	-	-	(26,000)	(26,000)	(26,000)
	510540	511200	RETIREMENT - SC	117,345	117,345	136,415	136,415	136,415
	510540	511210	RETIREMENT - POLICE	232,040	232,040	206,410	206,410	206,410
	510540	511300	SOCIAL SECURITY	107,865	107,865	105,820	105,820	105,820
	510540	511350	MEDICARE	25,225	25,225	24,750	24,750	24,750
	510540	511600	HEALTH INSURANCE	388,800	388,800	405,600	405,600	405,600
	510540	511990	REQUESTED POSITION(S)	-	-	207,160	-	-
		Total		**2,710,985**	**2,610,985**	**2,587,280**	**2,587,280**	**2,587,280**
Operating	510540	521000	TRAVEL	9,000	9,000	9,000	7,000	7,000
	510540	521100	MEALS	4,500	4,500	4,500	3,000	3,000
	510540	521200	LODGING	16,000	16,000	16,000	14,000	14,000
	510540	521400	REGISTRATION FEES	8,000	8,000	8,000	8,000	8,000
	510540	521500	DUES AND SUBSCRIPTIONS	3,500	3,500	3,500	3,500	3,500
	510540	521800	UNIFORMS AND CLOTHING	600	600	600	400	400
	510540	522100	BANK FEES AND CHARGES	300	300	300	300	300
	510540	522600	POSTAGE	18,000	18,000	18,000	18,000	18,000
	510540	523025	SUPPLIES - OFFICE	35,000	35,000	35,000	35,000	35,000
	510540	523050	SUPPLIES - BOOKS & PUBLICATION	7,500	7,500	7,500	2,000	2,000
	510540	523075	SUPPLIES - PRINTING	2,500	2,500	2,500	-	-
	510540	525300	TELEPHONE	10,000	10,000	6,500	4,000	4,000
	510540	525350	TELEPHONE - INTERNET	1,500	1,500	6,500	2,000	2,000
	510540	528100	JURORS' FEES	30,000	30,000	30,000	30,000	30,000
		Total		**146,400**	**146,400**	**147,900**	**127,200**	**127,200**
Contract Services	510540	531100	PROFESSIONAL SERVICES	48,000	48,000	69,000	69,000	69,000
	510540	531250	PHOTOCOPY EQUIPMENTMAINT	29,000	29,000	34,000	34,000	34,000
	510540	531400	SERVICE CONTRACTS	2,500	2,500	2,500	2,500	2,500
		Total		**79,500**	**79,500**	**105,500**	**105,500**	**105,500**
		TOTAL MAGISTRATES		**$ 2,936,885**	**$ 2,836,885**	**$ 2,840,680**	**$ 2,819,980**	**$ 2,819,980**

510570 PROBATE COURT

MISSION:

To assist and oversee the public in the administration of estates of descendants, incapacitated persons, issue marriage licenses, commitment of the mentally ill and substance abusing individuals, as well as assisting in the continuation of the 10th Circuit Solicitor's Office Drug Court program. Hold hearings in all matters pertaining to estates, conservatorships, guardianships and trusts.

SERVICES PROVIDED:

- Estates
- Conservatorship/guardianships
- Mental health/drug and alcohol
- Marriage license
- Marriage Ceremonies

GOALS AND OBJECTIVES:

Assist public and attorneys with documentation to open and close estates, making sure that devisees and heirs' interests have been protected.

Measure: Number of estates probated = 1,473

- Some of the figures are still due to CV19 and the number of deaths/estates that were opened. Many of these Estates have been administered and are in the process of meeting the closing requirements.
- These figures reflect the number of Estates opened. These figures do NOT reflect the number of Estates that were "re-opened" or required any form of subsequent administration.

Performance Measure	Actual FY 2025	Estimated FY 2026	Estimated FY 2027
Estates probated (workload)	1,473	1,600	1,650

Hold Conservatorships/guardianship hearings to protect minors and incapacitated persons. The Court monitors case(s) until minors reach age 18 or the incapacitated person is deceased.

Measure: Number of hearings held =65
Number of Conservator/Guardians = 61

Performance Measure	Actual FY 2025	Estimated FY 2026	Estimated FY 2027
Conservatorship/guardianship (workload)	52	70	75

- These figures reflect the number of Con/Guard cases that we "expect" the Court will be required to oversee. These figures are a prediction based on the number of open/closed files with many of them being Minor Conservatorships that will be closing in the year 2026 upon the Minor reaching eighteen years of age.

- Issue marriage licenses and perform ceremonies.

Measure: Number of marriage licenses issued 1,129 end of 25'

Performance Measure	Actual FY 2025	Estimated FY 2026	Estimated FY 2027
Marriage licenses issued (workload)	1,129	1,200	1,220
Marriage Ceremonies	42	100	120

- Mental Health and Drug Alcohol Admissions.
  Measure: Number of admissions =507
  Number of hearings = 210

Performance Measure	Actual FY 2025	Estimated FY 2026	Estimated FY 2027
Mental Health and Drug/Alcohol Admissions	1,507	1,500	1,550

DEPARTMENTAL/FUND APPROPRIATION DETAIL

PROBATE COURT				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	ADMIN REC	ADOPTED
Personnel Services	510570	511010	SALARIES - FULL TIME	$ 400,285	$ 400,285	$ 506,635	$ 506,635	$ 506,635
	510570	511020	SALARIES - TEMP/PARTTIME	25,000	25,000	-	-	-
	510570	511050	SALARIES - ELECTED OFFICI	136,590	136,590	140,235	140,235	140,235
	510570	511200	RETIREMENT - SC	78,935	78,935	94,035	94,035	94,035
	510570	511210	RETIREMENT - POLICE	29,015	29,015	29,785	29,785	29,785
	510570	511300	SOCIAL SECURITY	34,835	34,835	40,105	40,105	40,105
	510570	511350	MEDICARE	8,150	8,150	9,380	9,380	9,380
	510570	511600	HEALTH INSURANCE	144,000	144,000	171,600	171,600	171,600
	510570	511990	REQUESTED POSITION(S)	130,525	-	-	-	-
		Total		**987,335**	**856,810**	**991,775**	**991,775**	**991,775**
Operating	510570	521000	TRAVEL	700	700	800	700	700
	510570	521100	MEALS	2,500	2,500	2,500	2,000	2,000
	510570	521200	LODGING	5,500	5,500	5,500	3,000	3,000
	510570	521400	REGISTRATION FEES	2,000	2,000	2,000	2,000	2,000
	510570	521500	DUES AND SUBSCRIPTIONS	1,000	1,000	2,000	2,000	2,000
	510570	522600	POSTAGE	4,600	4,600	4,600	3,700	3,700
	510570	523025	SUPPLIES - OFFICE	18,000	18,000	19,500	19,500	19,500
	510570	525300	TELEPHONE	1,500	1,500	1,500	1,500	1,500
	510570	525400	FUEL AND OIL	-	-	2,000	2,000	2,000
		Total		**35,800**	**35,800**	**40,400**	**36,400**	**36,400**
Contract Services	510570	531250	PHOTOCOPY EQUIPMENTMAINT	2,500	2,500	2,500	2,500	2,500
		Total		**2,500**	**2,500**	**2,500**	**2,500**	**2,500**
		TOTAL PROBATE COURT		**$ 1,025,635**	**$ 895,110**	**$ 1,034,675**	**$ 1,030,675**	**$ 1,030,675**

510600 MASTER IN EQUITY

MISSION:

To adjudicate all cases referred by the Circuit Court.

SERVICES PROVIDED:

- Dispose of all cases including mortgage and mechanic's lien foreclosures, partitions, property disputes, road closings, clearing titles to real estate, partnership dissolutions and supplemental proceedings. This office also provides Equity Court services to Oconee County. Cases and revenue from Oconee County are not included below.

GOALS AND OBJECTIVES:

To provide the citizens of Anderson County a forum where disputes are handled with dignity, efficiency and in a professional manner.
Measure: Number of cases disposed.

To dispose of cases in a timely manner, to collect statutory fees and forward same to the Treasurer of Anderson County.

Performance Measure	Actual FY 2025	Estimated FY 2026	Estimated FY 2027
Cases disposed of	316	336	350
% Cases disposed of within 180 days	90%	90%	90%

Measures: Percent of cases disposed within 30 days.
Percent of cases disposed within 60 days.
Percent of cases disposed within 90 days
Percent of cases disposed within 120 days.
Percent of cases disposed within 180 days.

Stay informed of all changes in our state statutes and higher court decisions through Judicial Continuing Legal Education courses and seminars.

Performance Measure	Actual 2024-2025	Goal 2026	Goal 2027
Fees collected (workload)	$166,558.01	$200,000	$200,000

Mortgage foreclosure cases make up a significantly large portion of total cases. Volume of cases is largely governed by the status of the local and national economy and the lending practices of regional and national lenders. Normally the number of cases appears steady at slightly under 600 per year in Anderson County. Revenue is dependent upon the number of cases referred plus commissions on sales of foreclosed properties which are based on sale price at auction. Revenue from Oconee County is a fixed annual rate. Ironically, when the economy is doing well, revenues generated tend to decline. Revenue has been severely impacted to the negative as a result of the COVID-19 pandemic beginning in or about March 2020 and continuing through a large portion of 2021 and into 2022. During this time all federally backed mortgages (except on vacant residential property) have been under foreclosure moratoria. At some point it is expected that the significant backlog will be released creating a large volume increase in foreclosure actions and sales going forward. The moratoria and rules put into place during the COVID-19 Pandemic have also impacted the negative speed at which foreclosure cases can be disposed.

DEPARTMENTAL/FUND APPROPRIATION DETAIL

MASTER-IN-EQUITY				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	ADMIN REC	ADOPTED
Personnel Services	510600	511010	SALARIES - FULL TIME	$ 311,535	$ 311,535	$ 320,885	$ 320,885	$ 320,885
	510600	511200	RETIREMENT - SC	57,820	57,820	59,555	59,555	59,555
	510600	511210	RETIREMENT - POLICE	-	-	68,155	68,155	68,155
	510600	511300	SOCIAL SECURITY	19,315	19,315	19,895	19,895	19,895
	510600	511350	MEDICARE	4,520	4,520	4,655	4,655	4,655
	510600	511600	HEALTH INSURANCE	43,200	43,200	46,800	46,800	46,800
		Total		**436,390**	**436,390**	**519,945**	**519,945**	**519,945**
Operating	510600	521000	TRAVEL	3,775	3,775	3,775	3,775	3,775
	510600	521100	MEALS	425	425	425	425	425
	510600	521200	LODGING	3,250	3,250	3,250	3,250	3,250
	510600	521300	TRAINING FOR EMPLOYEES	400	400	400	400	400
	510600	521400	REGISTRATION FEES	825	825	825	825	825
	510600	521500	DUES AND SUBSCRIPTIONS	550	550	550	550	550
	510600	522600	POSTAGE	300	300	300	300	300
	510600	523025	SUPPLIES - OFFICE	1,400	1,400	1,400	1,400	1,400
	510600	523050	SUPPLIES - BOOKS & PUBLICATION	370	370	370	370	370
	510600	525300	TELEPHONE	1,300	1,300	1,300	1,300	1,300
		Total		**12,595**	**12,595**	**12,595**	**12,595**	**12,595**
Contract Services	510600	531250	PHOTOCOPY EQUIPMENTMAINT	750	750	1,400	1,400	1,400
		Total		**750**	**750**	**1,400**	**1,400**	**1,400**
		TOTAL MASTER-IN-EQUITY		**$ 449,735**	**$ 449,735**	**$ 533,940**	**$ 533,940**	**$ 533,940**

510630 REGISTRATION AND ELECTIONS

MISSION:

The mission for the Board of Voter Registration and Elections of Anderson County is to ensure that all eligible citizens have the opportunity to register to vote and to provide for fair and impartial elections for all that seek to participate, build confidence and provide assurance that their vote counts, and protect the integrity of the election process.

SERVICES PROVIDED:

- Review and process qualified applicants for voter registration, placing voters in the proper precincts and voting districts. Maintain a daily log of new registrations, changes, duplicate certificates and transmit these records to The State Election Commission.
- Research addresses by precinct and various districts; maintain up-to-date records for the street system. Make corrections to maps and the street system to reflect changes brought about by reapportionment, annexation, new subdivisions, precinct changes, and 911 address changes.
- Draft and publish Election Notices, and news releases. Interact and communicate with customers, other department personnel, school personnel, political parties, candidates, news media and the voting public.
- Validate voter signatures on petitions. Process Absentee Voters and retain detailed records.
- Host, organize and conduct Early Voting for all Elections.
- Accept filing for candidates for partisan and non-partisan offices.
- Train and certify poll managers. Assign and secure precinct clerks, poll managers and polling places.
- Produce computer coding for voting and tabulating equipment. Test to verify accuracy. Label and load voting machines.
- Maintain and control election equipment inventory.
- Implement and enforce security measures both physical and cyber.
- Certify Elections and retain election results.
- Assist municipalities in conducting their elections.
- Conduct Special Elections such as Zoning Referendums, for Vacant Offices, School Elections, etc.
- Implement and maintain Voter Outreach and Education Programs.

DEPARTMENTAL/FUND APPROPRIATION DETAIL

REGISTRATION & ELECTIONS			2026		2027		
			DEPT REQ	ADOPTED	DEPT REQ	ADMIN REC	ADOPTED
Personnel Services	510630 511010	SALARIES - FULL TIME	$ 341,515	$ 341,515	$ 376,895	$ 376,895	$ 376,895
	510630 511020	SALARIES - TEMP/PARTTIME	80,000	80,000	60,000	60,000	60,000
	510630 511030	SALARIES - OVERTIME	20,000	20,000	20,000	20,000	20,000
	510630 511060	SALARIES - BOARD MEMBERS	15,000	15,000	17,500	17,500	17,500
	510630 511200	RETIREMENT - SC	21,345	21,345	88,050	88,050	88,050
	510630 511300	SOCIAL SECURITY	28,305	28,305	29,415	29,415	29,415
	510630 511350	MEDICARE	6,620	6,620	6,880	6,880	6,880
	510630 511600	HEALTH INSURANCE	86,400	86,400	93,600	93,600	93,600
		Total	**599,185**	**599,185**	**692,340**	**692,340**	**692,340**
Operating	510630 521000	TRAVEL	4,250	4,250	4,250	4,250	4,250
	510630 521100	MEALS	4,000	4,000	4,000	3,500	3,500
	510630 521200	LODGING	5,800	5,800	5,800	4,000	4,000
	510630 521300	TRAINING FOR EMPLOYEES	800	800	900	900	900
	510630 521400	REGISTRATION FEES	1,750	1,750	1,500	1,500	1,500
	510630 521500	DUES AND SUBSCRIPTIONS	1,000	1,000	-	-	-
	510630 522400	ADVERTISING	5,000	5,000	6,000	6,000	6,000
	510630 522550	COMPUTER SOFTWARE	5,000	5,000	5,000	5,000	5,000
	510630 522600	POSTAGE	25,000	25,000	20,000	20,000	20,000
	510630 523025	SUPPLIES - OFFICE	45,000	45,000	35,000	35,000	35,000
	510630 523050	SUPPLIES - BOOKS & PUBLICATION	2,000	2,000	2,000	2,000	2,000
	510630 523075	SUPPLIES - PRINTING	18,000	18,000	14,000	14,000	14,000
	510630 523225	SUPPLIES - DATA PROCESSIN	29,400	29,400	20,000	20,000	20,000
	510630 524200	REPAIRS TO EQUIPMENT	600	600	600	600	600
	510630 525300	TELEPHONE	6,000	6,000	1,000	1,000	1,000
	510630 525325	TELEPHONE - MOBILE	500	500	500	500	500
	510630 525350	TELEPHONE - INTERNET	-	-	4,500	4,500	4,500
	510630 525400	FUEL AND OIL	1,000	1,000	1,250	1,250	1,250
	510630 527200	RENT - EQUIPMENT	20,000	20,000	20,000	20,000	20,000
	510630 528200	REGISTRATION AND TAGFEE	75	75	75	75	75
		Total	**175,175**	**175,175**	**146,375**	**144,075**	**144,075**
Contract Services	510630 531250	PHOTOCOPY EQUIPMENTMAINT	6,500	6,500	6,500	6,500	6,500
	510630 533000	COMPUTER EQUIPMENT MAINTE	279,655	279,655	185,000	185,000	185,000
	510630 533050	COMMUNICATION EQUIPMENT M	400	400	-	-	-
		Total	**286,555**	**286,555**	**191,500**	**191,500**	**191,500**
		TOTAL REGISTRATION & ELECTIONS	**$ 1,060,915**	**$ 1,060,915**	**$ 1,030,215**	**$ 1,027,915**	**$ 1,027,915**

ELECTION WORKERS			2026		2027		
			DEPT REQ	ADOPTED	DEPT REQ	ADMIN REC	ADOPTED
Personnel Services	510660 511020	SALARIES - TEMP/PARTTIME	$ 271,000	$ 271,000	$ 225,000	$ 225,000	$ 225,000
	510660 511200	RETIREMENT - SC	6,500	6,500	6,500	6,500	6,500
	510660 511210	RETIREMENT - POLICE	500	500	500	500	500
	510660 511300	SOCIAL SECURITY	3,000	3,000	3,000	3,000	3,000
	510660 511350	MEDICARE	1,000	1,000	1,000	1,000	1,000
		Total	**282,000**	**282,000**	**236,000**	**236,000**	**236,000**
Operating	510660 521000	TRAVEL	4,000	4,000	4,000	4,000	4,000
	510660 521100	MEALS	1,750	1,750	1,750	1,750	1,750
	510660 521200	LODGING	-	-	1,200	1,200	1,200
	510660 521300	TRAINING FOR EMPLOYEES	700	700	700	700	700
		Total	**6,450**	**6,450**	**7,650**	**7,650**	**7,650**
		TOTAL ELECTION WORKERS	**$ 288,450**	**$ 288,450**	**$ 243,650**	**$ 243,650**	**$ 243,650**

510690 DEVELOPMENT STANDARDS

MISSION:

The Development Standards Department mission is to promote the health, safety, and welfare of the general public by ensuring orderly development of all public and private lands through the fair and consistent administration and enforcement of the Land Use Development Standards and Zoning Ordinance.

SERVICES PROVIDED:

- Review and Approve Land Use Development Plans
- Guide developers, citizens, engineers, and others through the development process to ensure compliance with regulations during all stages of development through "One Stop Shopping."
- Review and approve Subdivision Plans
- Land plat approval
- Commercial, Multifamily, and Large-Scale Project Site Plan Review
- Administration of variance and appeals process.
- Receipt of sewer payments on behalf of Anderson County Wastewater Department
- Receipt of encroachment permits on behalf of Anderson County Roads Department
- Issuance of sign, grading, and land use permits
- Enforcement of Land Use Ordinance and Zoning Ordinance
- Enforcement of Flood Damage and Prevention Ordinance with FEMA
- Provide staff support at the Planning Commission, Citizens Advisory Committee, and Land Use Board of Appeals Meetings.

GOALS AND OBJECTIVES:

- Land Development Plans reviewed within 10 working days

Performance Measure	Actual FY 2025	Goal FY 2026	Goal FY 2027
Land Development Plans reviewed within 10 working days on first submission	100%	100%	100%

- Review of all commercial, industrial, multi-family, large scale projects, subdivisions site within 10 workdays of receipt

Performance Measure	Actual FY 2025	Goal FY 2026	Goal FY 2027
Review of all commercial, industrial, multi-family, large scale projects, subdivision site within 10 workdays of receipt	100%	100%	100%

- Completion time of 6 weeks or less for variance cases, appeals cases, special exceptions, and public hearings.

Performance Measure	Actual FY 2025	Goal FY 2026	Goal FY 2027
Completion time of 6 weeks or less for variance cases, special exception, and public hearings	100%	100%	100%

- Process all sewer payments and land plat approvals within 24 hours

Performance Measure	Actual FY 2025	Goal FY 2026	Goal FY 2027
Process all sewer payments, encroachment permits and Land Plat Approvals within 24 hours	100%	100%	100%

- Respond to land and zoning violations field complaints within 15 workdays days

Performance Measure	Actual FY 2025	Goal FY 2026	Goal FY 2027
Respond to land and zoning violations within 15 working days	100%	100%	100%

DEVELOPMENT STANDARDS				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	ADMIN REC	ADOPTED
Personnel Services	510690	511010	SALARIES - FULL TIME	$ 645,840	$ 645,840	$ 672,100	$ 672,100	$ 672,100
	510690	511020	SALARIES - TEMP/PARTTIME	120,000	120,000	120,000	120,000	120,000
	510690	511030	SALARIES - OVERTIME	3,000	3,000	3,000	3,000	3,000
	510690	511200	RETIREMENT - SC	142,700	142,700	147,570	147,570	147,570
	510690	511300	SOCIAL SECURITY	47,670	47,670	49,300	49,300	49,300
	510690	511350	MEDICARE	11,150	11,150	11,530	11,530	11,530
	510690	511600	HEALTH INSURANCE	100,800	100,800	109,200	109,200	109,200
	510690	511990	REQUESTED POSITION(S)	296,625	-	-	-	-
			Total	**1,367,785**	**1,071,160**	**1,112,700**	**1,112,700**	**1,112,700**
Operating	510690	521000	TRAVEL	2,400	2,400	3,750	2,400	2,400
	510690	521100	MEALS	2,700	2,700	3,500	2,700	2,700
	510690	521200	LODGING	2,500	2,500	4,500	2,500	2,500
	510690	521300	TRAINING FOR EMPLOYEES	2,300	2,300	2,300	2,300	2,300
	510690	521400	REGISTRATION FEES	4,000	4,000	4,400	4,000	4,000
	510690	521500	DUES AND SUBSCRIPTIONS	3,000	3,000	4,800	3,000	3,000
	510690	521800	UNIFORMS AND CLOTHING	-	-	250	250	250
	510690	522400	ADVERTISING	5,500	5,500	5,500	5,500	5,500
	510690	522600	POSTAGE	7,000	7,000	8,500	8,500	8,500
	510690	523025	SUPPLIES - OFFICE	5,500	5,500	5,500	5,500	5,500
	510690	523050	SUPPLIES - BOOKS & PUBLICATION	300	300	300	-	-
	510690	523075	SUPPLIES - PRINTING	1,000	1,000	3,900	3,900	3,900
	510690	523200	SUPPLIES - SAFETY	450	450	450	-	-
	510690	525325	TELEPHONE - MOBILE	1,500	1,500	2,500	2,500	2,500
	510690	525400	FUEL AND OIL	4,000	4,000	4,000	1,700	1,700
			Total	**42,150**	**42,150**	**54,150**	**44,750**	**44,750**
Contract Services	510690	531100	PROFESSIONAL SERVICES	40,000	40,000	40,000	35,000	35,000
			Total	**40,000**	**40,000**	**40,000**	**35,000**	**35,000**
			TOTAL DEVELOPMENT STANDARDS	**$ 1,449,935**	**$ 1,153,310**	**$ 1,206,850**	**$ 1,192,450**	**$ 1,192,450**

DEPARTMENTAL/FUND APPROPRIATION DETAIL

CONTINGENCY				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	ADMIN REC	ADOPTED
Special Appropriatio	510720	509999	CONTINGENCY	$ 300,000	$ 300,000	$ 400,000	$ 400,000	$ 400,000
			TOTAL CONTINGENCY	**$ 300,000**	**$ 300,000**	**$ 400,000**	**$ 400,000**	**$ 400,000**

SPECIAL APPROPRIATIONS-COUNTY GOVERNMENT ADMINISTRATION				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	ADMIN REC	ADOPTED
Special Appropriatio	510999	501100	SOLICITOR	$ 2,844,590	$ 2,600,000	$ 2,750,015	$ 2,600,000	$ 2,600,000
	510999	501300	DEV CORP OF ANDERSONCOUN	25,000	25,000	25,000	25,000	25,000
	510999	501400	HUMAN RELATIONS COUNCIL	**5,000**	**5,000**	**5,500**	-	-
			TOTAL SPECIAL APPROPRIATIONS-CGA	**$ 2,874,590**	**$ 2,630,000**	**$ 2,780,515**	**$ 2,625,000**	**$ 2,625,000**

CLERK OF COURT BONDMEN REVENUE				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Fund Balance	106000	310000	Fund Balance/Equity	$ 16,500	$ 16,500	$ 16,500	$ 16,500	$ 16,500
		Total		**16,500**	**16,500**	**16,500**	**16,500**	**16,500**
Local revenue	106000	411200	FEES/FINES CC - COURT DIVISION	5,000	5,000	5,000	5,000	5,000
		Total		**5,000**	**5,000**	**5,000**	**5,000**	**5,000**
				$ 21,500	**$ 21,500**	**$ 21,500**	**$ 21,500**	**$ 21,500**

CLERK OF COURT BONDMEN EXPENDITURES				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Operating	511000	521000	TRAVEL	$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ 1,000
	511000	521100	MEALS	1,500	1,500	1,500	1,500	1,500
	511000	521200	LODGING	1,000	1,000	1,000	1,000	1,000
	511000	521400	REGISTRATION FEES	1,000	1,000	1,000	1,000	1,000
	511000	523025	SUPPLIES - OFFICE	7,000	7,000	7,000	7,000	7,000
	511000	528600	PROGRAM EXPENDITURE	10,000	10,000	10,000	10,000	10,000
		Total		**$ 21,500**	**$ 21,500**	**$ 21,500**	**$ 21,500**	**$ 21,500**

10th CIRCUIT PUBLIC DEFENDER OFFICE

MISSION:

Provide outstanding representation and zealous advocacy to every client in every case.

HISTORY:

The 10th Circuit Public Defender Office was created by the Indigent Defense Act of 2007. The Office is responsible for providing indigent defense services, as required by the 6th Amendment to the United States Constitution, to qualified indigent people charged with crimes in Anderson and Oconee Counties.

The 10th Circuit Public Defender Office provides legal representation to qualified indigent adult and juvenile clients charged with criminal offenses in General Sessions, Family, Summary and Municipal Courts of Anderson and Oconee Counties.

The 10th Circuit Public Defender Office is responsible for ensuring that all qualified individuals are provided indigent defense services in Anderson and Oconee Counties and providing the highest quality of representation to its clients.

GOALS:

The 10th Circuit Public Defender Office shall provide outstanding advocacy to clients that adheres to established professional standards, advances a holistic approach to representation and is efficient and cost-effective.

The 10th Circuit Public Defender Office shall ensure that its services extend to all citizens of Anderson and Oconee counties who qualify; and that it provide indigent defense services in all the necessary and appropriate legal forums.

The 10th Circuit Public Defender Office shall be good and responsible stewards of the funding the office receives from the State, Anderson and Oconee Counties, and their respective municipalities.

OBJECTIVES:

1. Continuing work as Vice-Chair and positional leader of the Anderson County Criminal Justice Coordinating Council (CJCC) to advance the CJCC mission to drive sustainable, data-driven improvements to Anderson County's criminal justice system, thereby improving public safety and community well-being.

2. Promoting a holistic approach to client representation by increasing client access to services which address the impact of poverty on criminality and recidivism. These services include referrals to diversion programs and community partners who provide addiction treatment, mental health counseling, housing assistance, transportation and other necessary services. Continue to work with stakeholders to establish Mental Health and Veteran's Courts.

DEPARTMENTAL/FUND APPROPRIATION DETAIL

PUBLIC DEFENDER REVENUE			2026		2027		
			DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Fund Balance	114000 310000	Fund Balance/Equity	$ 530,180	$ 530,180	**$ 56,295**	$ 56,295	$ 56,295
	Total		**530,180**	**530,180**	**56,295**	**56,295**	**56,295**
Local revenue	114000 415210	MUNICIPAL FUNDING	59,105	59,105	58,450	58,450	58,450
	114000 418100	LOCAL CONTRIBUTIONS	275,000	275,000	275,000	275,000	275,000
	Total		**334,105**	**334,105**	**333,450**	**333,450**	**333,450**
State revenue	114000 427101	CDV - ANDERSON	55,715	55,715	55,720	55,720	55,720
	114000 427102	CDV - OCONEE	22,115	22,115	22,115	22,115	22,115
	114000 427201	DUI - ANDERSON	39,510	39,510	39,510	39,510	39,510
	114000 427202	DUI - OCONEE	15,680	15,680	15,680	15,680	15,680
	114000 427301	REG - ANDERSON	497,655	497,655	497,655	497,655	497,655
	114000 427302	REG - OCONEE	197,525	197,525	197,525	197,525	197,525
	114000 427501	PROBATION - ANDERSON	43,230	43,230	52,550	52,550	52,550
	114000 427502	PROBATION - OCONEE	18,220	18,220	20,540	20,540	20,540
	114000 427601	CIVIL - ANDERSON	25,520	25,520	29,950	29,950	29,950
	114000 427602	CIVIL - OCONEE	10,205	10,205	12,010	12,010	12,010
	114000 427701	SPECIAL - ANDERSON	794,250	794,250	936,685	936,685	936,685
	114000 427702	SPECIAL - OCONEE	196,395	196,395	240,120	240,120	240,120
	114000 427801	SUPPLEMENT -ANDERSON	114,200	114,200	129,485	129,485	129,485
	114000 427802	SUPPLEMENT -OCONEE	44,435	44,435	50,560	50,560	50,560
	Total		**2,074,655**	**2,074,655**	**2,300,105**	**2,300,105**	**2,300,105**
Transfer Out	114000 640001	T/I - GENERAL FUND	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000
	Total		**1,300,000**	**1,300,000**	**1,300,000**	**1,300,000**	**1,300,000**
			$ 4,238,940	**$ 4,238,940**	**$ 3,989,850**	**$ 3,989,850**	**$ 3,989,850**

PUBLIC DEFENDER EXPENDITURES-ANDERSON			2026		2027		
			DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Personnel Services	511050 511010	SALARIES - FULL TIME	$ 1,641,865	$ 1,641,865	**$ 1,768,565**	$ 1,768,565	$ 1,768,565
	511050 511020	SALARIES - TEMP/PARTTIME	28,000	28,000	28,000	28,000	28,000
	511050 511150	COST OF LIVING/MERIT	50,000	50,000	44,245	44,245	44,245
	511050 511180	INSURANCE RESERVE FUND	14,460	14,460	20,000	20,000	20,000
	511050 511200	RETIREMENT - SC	304,730	304,730	328,245	328,245	328,245
	511050 511210	RETIREMENT - POLICE	5,950	5,950	5,950	5,950	5,950
	511050 511300	SOCIAL SECURITY	103,530	103,530	111,390	111,390	111,390
	511050 511350	MEDICARE	24,215	24,215	26,050	26,050	26,050
	511050 511500	WORKMEN'S COMPENSATION	5,200	5,200	5,200	5,200	5,200
	511050 511600	HEALTH INSURANCE	244,800	244,800	296,400	296,400	296,400
	511050 511990	REQUESTED POSITION(S)	223,740	223,740	-	-	-
	Total		**2,646,490**	**2,646,490**	**2,634,045**	**2,634,045**	**2,634,045**
Operating	511050 521000	TRAVEL	10,000	10,000	10,000	10,000	10,000
	511050 521100	MEALS	6,500	6,500	6,500	6,500	6,500
	511050 521200	LODGING	14,000	14,000	16,000	16,000	16,000
	511050 521300	TRAINING FOR EMPLOYEES	8,000	8,000	11,000	11,000	11,000
	511050 521400	REGISTRATION FEES	200	200	200	200	200
	511050 521500	DUES AND SUBSCRIPTIONS	25,000	25,000	15,000	15,000	15,000
	511050 521900	FOOD	4,500	4,500	4,500	4,500	4,500
	511050 522550	COMPUTER SOFTWARE	1,000	1,000	1,000	1,000	1,000
	511050 522600	POSTAGE	6,500	6,500	6,500	6,500	6,500
	511050 523025	SUPPLIES - OFFICE	38,000	38,000	38,000	38,000	38,000
	511050 523050	SUPPLIES - BOOKS & PUBLICATION	1,500	1,500	1,500	1,500	1,500
	511050 524300	REPAIRS	3,500	3,500	3,500	3,500	3,500
	511050 525300	TELEPHONE	1,500	1,500	1,500	1,500	1,500
	511050 525400	FUEL AND OIL	5,000	5,000	5,000	5,000	5,000
	511050 526500	INSURANCE - VEHICLES	2,380	2,380	2,500	2,500	2,500
	511050 528600	PROGRAM EXPENDITURE	12,000	12,000	12,000	12,000	12,000
	Total		**139,580**	**139,580**	**134,700**	**134,700**	**134,700**
Contract Services	511050 531100	PROFESSIONAL SERVICES	2,000	2,000	52,000	52,000	52,000
	511050 531200	DRUG TESTING	300	300	300	300	300
	511050 531250	PHOTOCOPY EQUIPMENTMAINT	7,000	7,000	7,000	7,000	7,000
	511050 531400	SERVICE CONTRACTS	5,000	5,000	5,000	5,000	5,000
	511050 535500	CONTRACTED LABOR	144,000	144,000	144,000	144,000	144,000
	Total		**158,300**	**158,300**	**208,300**	**208,300**	**208,300**
			$ 2,944,370	**$ 2,944,370**	**$ 2,977,045**	**$ 2,977,045**	**$ 2,977,045**

DEPARTMENTAL/FUND APPROPRIATION DETAIL

PUBLIC DEFENDER EXPENDITURES-OCONEE			2026		2027		
			DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Personnel Services	511100 511010	SALARIES - FULL TIME	$ 664,260	$ 664,260	**$ 535,710**	$ 535,710	$ 535,710
	511100 511020	SALARIES - TEMP/PARTTIME	58,000	58,000	-	-	-
	511100 511150	COST OF LIVING/MERIT	20,000	20,000	16,930	16,930	16,930
	511100 511180	INSURANCE RESERVE FUND	5,790	5,790	8,000	8,000	8,000
	511100 511200	RETIREMENT - SC	134,050	134,050	99,430	99,430	99,430
	511100 511300	SOCIAL SECURITY	44,780	44,780	33,215	33,215	33,215
	511100 511350	MEDICARE	10,475	10,475	7,770	7,770	7,770
	511100 511500	WORKMEN'S COMPENSATION	1,750	1,750	1,750	1,750	1,750
	511100 511600	HEALTH INSURANCE	115,200	115,200	109,200	109,200	109,200
	511100 511990	REQUESTED POSITION(S)	68,465	68,465	-	-	-
	Total		**1,122,770**	**1,122,770**	**812,005**	**812,005**	**812,005**
Operating	511100 521000	TRAVEL	6,000	6,000	7,000	7,000	7,000
	511100 521100	MEALS	5,000	5,000	5,000	5,000	5,000
	511100 521200	LODGING	7,000	7,000	7,000	7,000	7,000
	511100 521300	TRAINING FOR EMPLOYEES	7,000	7,000	7,000	7,000	7,000
	511100 521500	DUES AND SUBSCRIPTIONS	14,000	14,000	10,000	10,000	10,000
	511100 521900	FOOD	3,500	3,500	3,500	3,500	3,500
	511100 522550	COMPUTER SOFTWARE	3,000	3,000	3,000	3,000	3,000
	511100 522600	POSTAGE	300	300	300	300	300
	511100 523025	SUPPLIES - OFFICE	17,000	17,000	17,000	17,000	17,000
	511100 523050	SUPPLIES - BOOKS & PUBLICATION	1,000	1,000	1,000	1,000	1,000
	511100 528600	PROGRAM EXPENDITURE	5,000	5,000	6,000	6,000	6,000
	Total		**68,800**	**68,800**	**66,800**	**66,800**	**66,800**
Contract Services	511100 531100	PROFESSIONAL SERVICES	2,000	2,000	22,000	22,000	22,000
	511100 531250	PHOTOCOPY EQUIPMENTMAINT	5,000	5,000	4,000	4,000	4,000
	511100 535500	CONTRACTED LABOR	96,000	96,000	108,000	108,000	108,000
	Total		**103,000**	**103,000**	**134,000**	**134,000**	**134,000**
			$ 1,294,570	**$ 1,294,570**	**$ 1,012,805**	**$ 1,012,805**	**$ 1,012,805**

511150 Title 4D – FAMILY COURT (SPECIAL REVENUE)

MISSION:

All child support payments are now sent to Columbia for disbursement to the recipients of these dollars through the Palmetto Automated Child Support System (PACSS). This continues to be a big change for our citizens who used to walk into the courthouse and make weekly cash payments. Our local office, however, is still a vital link between the rulings handed down by our judges and the enforcement of support orders. New Cases along with any modifications, emancipation orders, dismissals or any other orders frequently used to address child support are timely processed and filed within each individual case file. Also, in emergency hearings, we can accept purge payments to keep delinquent payers from being incarcerated or to be released from incarceration. We work hand in hand with many offices including our judges, the Sheriff's Office, Department of Social Services, and others. We continue to be a reliable source of information for members of the bar and citizens needing help with their files or accounts.

SERVICES PROVIDED:

- Co-ordinate with the State using PACSS to ensure appropriate actions are taken with payments.
- Maintain child support records so enforcement can be administered efficiently.
- Assist citizens with inquiries/problems concerning child support.
- Weekly processing of the flagged accounts by PACSS and preparing paperwork for the numerous case parties involved.
- Assist judges during all Rule Hearings and processing all orders including providing copies and entering orders in PACSS.
- Prepare and send judges the proper paperwork for bench warrants to be signed, and processing those warrants to Anderson County Sheriff's Office to serve.

GOALS AND OBJECTIVES:

Our goal of Fiscal Year 26-27 will be to continue to answer all inquiries into our office within one business day. Also maintain and develop a good working relationship with other state agencies and stakeholders to streamline child support processing.

DEPARTMENTAL/FUND APPROPRIATION DETAIL

TITLE IVD FAMILY COURT REVENUES				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Federal revenue	150000	432000	IV-D - COST REIMBURSEMENTS	$ 330,000	$ 330,000	$ 400,000	$ 400,000	$ 400,000
		Total		**330,000**	**330,000**	**400,000**	**400,000**	**400,000**
Transfer Out	150000	640001	T/I - GENERAL FUND	308,445	308,445	256,940	256,940	256,940
		Total		**308,445**	**308,445**	**256,940**	**256,940**	**256,940**
				$ 638,445	**$ 638,445**	**$ 656,940**	**$ 656,940**	**$ 656,940**

TITLE IVD FAMILY COURT EXPENDITURES				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Personnel Services	511150	511010	SALARIES - FULL TIME	$ 365,715	$ 365,715	$ 377,160	$ 377,160	$ 377,160
	511150	511150	COST OF LIVING/MERIT	13,805	13,805	9,415	9,415	9,415
	511150	511180	INSURANCE RESERVE FUND	5,840	5,840	6,500	6,500	6,500
	511150	511200	RETIREMENT - SC	67,875	67,875	70,810	70,810	70,810
	511150	511300	SOCIAL SECURITY	22,675	22,675	23,385	23,385	23,385
	511150	511350	MEDICARE	5,305	5,305	5,470	5,470	5,470
	511150	511500	WORKMEN'S COMPENSATION	7,430	7,430	6,000	6,000	6,000
	511150	511600	HEALTH INSURANCE	100,800	100,800	109,200	109,200	109,200
		Total		**589,445**	**589,445**	**607,940**	**607,940**	**607,940**
Operating	511150	521000	TRAVEL	500	500	500	500	500
	511150	521100	MEALS	1,000	1,000	1,000	1,000	1,000
	511150	521400	REGISTRATION FEES	1,000	1,000	1,000	1,000	1,000
	511150	522600	POSTAGE	8,000	8,000	8,000	8,000	8,000
	511150	523025	SUPPLIES - OFFICE	25,000	25,000	25,000	25,000	25,000
	511150	523075	SUPPLIES - PRINTING	1,000	1,000	1,000	1,000	1,000
	511150	525300	TELEPHONE	500	500	500	500	500
		Total		**37,000**	**37,000**	**37,000**	**37,000**	**37,000**
Contract Services	511150	531100	PROFESSIONAL SERVICES	3,000	3,000	3,000	3,000	3,000
	511150	531250	PHOTOCOPY EQUIPMENTMAINT	9,000	9,000	9,000	9,000	9,000
		Total		**12,000**	**12,000**	**12,000**	**12,000**	**12,000**
				$ 638,445	**$ 638,445**	**$ 656,940**	**$ 656,940**	**$ 656,940**

DSS INCENTIVE FUND REVENUES				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Revenues	151000	432001	IV-D - INCENTIVE FUNDS	$ -	$ -	$ 20,000	$ 20,000	$ 20,000
		TOTAL DSS INCENTIVE FUND REVENUES		**-**	**-**	**20,000**	**20,000**	**20,000**

DSS INCENTIVE FUND EXPENDITURES								
Operating	511450	528600	PROGRAM EXPENDITURE	-	-	20,000	20,000	20,000
		TOTAL DSS INCENTIVE FUND EXPENDITURES		**$ -**	**$ -**	**$ 20,000**	**$ 20,000**	**$ 20,000**

DEPARTMENTAL/FUND APPROPRIATION DETAIL

VICTIMS OF CRIME (VBOR) REVENUES			2026		2027		
			DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Local revenue	156000 411201	VICTIM PERCENTAGE ASSESSMENT	$ 6,000	$ 6,000	$ 5,200	$ 5,200	$ 5,200
	156000 411202	VICTIMS - FLATSURCHARGE-CLERK	27,000	27,000	25,000	25,000	25,000
	156000 411211	VICTIMS PERCENTAGE ASSESSMENT	80,000	80,000	86,000	86,000	86,000
	156000 411212	VICTIMS - FLATSURCHARGE-MAGISTRATE	20,000	20,000	24,000	24,000	24,000
	156000 411213	TRAFFIC EDUCATION PROGRAM	-	-	1,400	1,400	1,400
	156000 418100	LOCAL CONTRIBUTIONS	18,000	18,000	18,500	18,500	18,500
	Total		**151,000**	**151,000**	**160,100**	**160,100**	**160,100**
State revenue	156000 427401	SCRS & PORS SUPPLMENT	-	-	1,165	1,165	1,165
	Total		**-**	**-**	**1,165**	**1,165**	**1,165**
Transfer In	156000 640001	T/I - GENERAL FUND	186,120	186,120	188,955	188,955	188,955
	Total		**186,120**	**186,120**	**188,955**	**188,955**	**188,955**
			$ 337,120	**$ 337,120**	**$ 350,220**	**$ 350,220**	**$ 350,220**

VBOR-SOLICITOR EXPENDITURES			2026		2027		
			DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Personnel Services	511200 511010	SALARIES - FULL TIME	$ 106,715	$ 106,715	$ 110,560	$ 110,560	$ 110,560
	511200 511150	COST OF LIVING/MERIT	4,050	4,050	2,760	2,760	2,760
	511200 511180	INSURANCE RESERVE FUND	1,390	1,390	1,600	1,600	1,600
	511200 511200	RETIREMENT - SC	19,805	19,805	20,520	20,520	20,520
	511200 511300	SOCIAL SECURITY	6,615	6,615	6,855	6,855	6,855
	511200 511350	MEDICARE	1,550	1,550	1,605	1,605	1,605
	511200 511500	WORKMEN'S COMPENSATION	2,235	2,235	2,000	2,000	2,000
	511200 511600	HEALTH INSURANCE	**28,800**	**28,800**	**31,200**	**31,200**	**31,200**
	Total		**$ 171,160**	**$ 171,160**	**$ 177,100**	**$ 177,100**	**$ 177,100**

VBOR-SHERIFF EXPENDITURES			2026		2027		
			DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Personnel Services	521050 511010	SALARIES - FULL TIME	$ 101,305	$ 101,305	$ 107,465	$ 107,465	$ 107,465
	521050 511150	COST OF LIVING/MERIT	5,830	5,830	2,685	2,685	2,685
	521050 511180	INSURANCE RESERVE FUND	1,390	1,390	1,600	1,600	1,600
	521050 511200	RETIREMENT - SC	18,800	18,800	19,945	19,945	19,945
	521050 511300	SOCIAL SECURITY	6,280	6,280	6,665	6,665	6,665
	521050 511350	MEDICARE	1,470	1,470	1,560	1,560	1,560
	521050 511500	WORKMEN'S COMPENSATION	2,085	2,085	2,000	2,000	2,000
	521050 511600	HEALTH INSURANCE	28,800	28,800	31,200	31,200	31,200
	Total		**165,960**	**165,960**	**173,120**	**173,120**	**173,120**
			$ 337,120	**$ 337,120**	**$ 350,220**	**$ 350,220**	**$ 350,220**

DOCUMENTARY STAMP REVENUES			2026		2027		
			DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Fund Balance	168000 310000	Fund Balance/Equity	$ 500,000	$ 700,000	$ 500,000	$ 500,000	$ 500,000
	Total		**500,000**	**700,000**	**500,000**	**500,000**	**500,000**
Local revenue	168000 411291	DOCUMENTARY STAMPS	4,100,000	3,900,000	4,700,000	4,700,000	4,700,000
	Total		**4,100,000**	**3,900,000**	**4,700,000**	**4,700,000**	**4,700,000**
			$ 4,600,000	**$ 4,600,000**	**$ 5,200,000**	**$ 5,200,000**	**$ 5,200,000**

DOCUMENTARY STAMP EXPENDITURES			2026		2027		
			DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Operating	511250 522500	DOCUMENTARY STAMPS	$ 3,900,000	$ 3,900,000	$ 4,700,000	$ 4,700,000	$ 4,700,000
	Total		**3,900,000**	**3,900,000**	**4,700,000**	**4,700,000**	**4,700,000**
TBD	511250 650360	T/O - CAPITAL PROJECTS	700,000	700,000	500,000	500,000	500,000
	Total		**700,000**	**700,000**	**500,000**	**500,000**	**500,000**
			$ 4,600,000	**$ 4,600,000**	**$ 5,200,000**	**$ 5,200,000**	**$ 5,200,000**

DEPARTMENTAL/FUND APPROPRIATION DETAIL

ARPA-SLFRF REVENUES				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Local revenue	104000	419900	INTEREST INCOME	$ 500,000	$ 500,000	$ -	$ -	$ -
		Total		**500,000**	**500,000**	**-**	**-**	**-**
Federal revenue	104000	431000	FEDERAL GRANT	2,500,000	2,500,000	-	-	-
		Total		**2,500,000**	**2,500,000**	**-**	**-**	**-**
		Total		**$ 3,000,000**	**$ 3,000,000**	**$ -**	**$ -**	**$ -**

ARPA-SLFRF EXPENDITURES				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Transfer Out	104000	650410	T/O - SEWER	$ 3,000,000	$ 3,000,000	$ -	$ -	$ -
		Total		**$ 3,000,000**	**$ 3,000,000**	**$ -**	**$ -**	**$ -**

DEPARTMENTAL/FUND APPROPRIATION DETAIL

MISCELLANEOUS GRANTS REVENUES

				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Fund Balance	102000	310000	Fund Balance/Equity	$ 1,022,000	$ 1,022,000	$ 1,272,000	$ 1,272,000	$ 1,272,000
		Total		**1,022,000**	**1,022,000**	**1,272,000**	**1,272,000**	**1,272,000**
Local revenue	102000	418100	LOCAL CONTRIBUTIONS	3,654,045	3,654,045	30,000	30,000	30,000
	102000	418120	MISCELLANEOUS	25,000	25,000	-	-	-
		Total		**3,679,045**	**3,679,045**	**30,000**	**30,000**	**30,000**
State revenue	102000	421300	STATE GRANTS	2,664,000	2,664,000	3,725,000	3,725,000	3,725,000
	102000	425200	VETERANS AFFAIRS	5,000	5,000	8,000	8,000	8,000
		Total		**2,669,000**	**2,669,000**	**3,733,000**	**3,733,000**	**3,733,000**
Federal revenue	102000	431000	FEDERAL GRANT	374,945	374,945	625,000	625,000	625,000
		Total		**374,945**	**374,945**	**625,000**	**625,000**	**625,000**
Transfers in	102000	640176	T/I - INFRASTRUCTURE	60,000	-	-	-	-
	102000	640001	T/I - GENERAL FUND	50,000	50,000	35,000	35,000	35,000
	102000	640175	T/I - ACCOMMODATIONS TAX	45,000	45,000	25,000	25,000	25,000
	102000	640177	T/I - COUNTY ACCOMMODATIONS FEE	310,000	310,000	-	-	-
	102000	640196	T/I - INFRASTRUCTURE RESERVE	-	60,000	-	-	-
		Total		**405,000**	**465,000**	**60,000**	**60,000**	**60,000**
				$ 8,149,990	**$ 8,209,990**	**$ 5,720,000**	**$ 5,720,000**	**$ 5,720,000**

MISCELLANEOUS GRANT EXPENDITURES

				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Personnel Services	511999	511010	SALARIES - FULL TIME	$ 2,500,000	$ 2,500,000	$ -	$ -	$ -
	511999	511020	SALARIES - TEMP/PARTTIME	15,000	15,000	-	-	-
	511999	511030	SALARIES - OVERTIME	-	-	-	-	-
	511999	511200	RETIREMENT - SC	397,470	397,470	-	-	-
	511999	511210	RETIREMENT - POLICE	79,325	79,325	-	-	-
	511999	511300	SOCIAL SECURITY	155,000	155,000	-	-	-
	511999	511350	MEDICARE	36,250	36,250	-	-	-
	511999	511600	HEALTH INSURANCE	396,000	396,000	-	-	-
		Total Solicitor's Office Personnel Expenditures		**3,579,045**	**3,579,045**	**-**	**-**	**-**
Operating	531999	528600	PROGRAM EXPENDITURE	-	-	1,644,000	1,644,000	1,644,000
Contract Services	531999	531100	PROFESSIONAL SERVICES	240,000	240,000	1,080,000	1,080,000	1,080,000
		Total Highway & Streets Expenditures		**240,000**	**240,000**	**2,724,000**	**2,724,000**	**2,724,000**
Operating	541999	528600	PROGRAM EXPENDITURE	1,500,000	1,500,000	1,000,000	1,000,000	1,000,000
		Total Economic Development Expenditures		**1,500,000**	**1,500,000**	**1,000,000**	**1,000,000**	**1,000,000**
Operating	551999	528600	PROGRAM EXPENDITURE	2,323,945	2,323,945	236,000	236,000	236,000
		Total		**2,323,945**	**2,323,945**	**236,000**	**236,000**	**236,000**
Contract Services	551999	531100	PROFESSIONAL SERVICES	-	-	1,323,000	1,323,000	1,323,000
		Total Health & Welfare Expenditures		**-**	**-**	**1,323,000**	**1,323,000**	**1,323,000**
				2,323,945	**2,323,945**	**1,559,000**	**1,559,000**	**1,559,000**
Operating	561999	522400	ADVERTISING	25,000	25,000	25,000	25,000	25,000
	561999	528600	PROGRAM EXPENDITURE	442,000	442,000	412,000	412,000	412,000
		Total		**467,000**	**467,000**	**437,000**	**437,000**	**437,000**
Contract Services	561999	531100	PROFESSIONAL SERVICES	100,000	100,000	-	-	-
		Total Culture & Recreation Expenditures		**100,000**	**100,000**	**-**	**-**	**-**
		TOTAL MISC GRANT EXPENDITURES		**$ 8,209,990**	**$ 8,209,990**	**$ 5,720,000**	**$ 5,720,000**	**$ 5,720,000**

DEPARTMENTAL/FUND APPROPRIATION DETAIL

SOLICITOR PERSONNEL FUND REVENUES				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Local revenue	105000	418100	LOCAL CONTRIBUTIONS	$ -	$ -	$ 3,108,230	$ 3,108,230	$ 3,108,230
			TOTAL SOLICITOR REVENUES	**$ -**	**$ -**	**$ 3,108,230**	**$ 3,108,230**	**$ 3,108,230**

SOLICITOR PERSONNEL FUND EXPENDITURES				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Personnel Services	511350	511010	SALARIES - FULL TIME	$ -	$ -	$ 2,029,725	$ 2,029,725	$ 2,029,725
	511350	511020	SALARIES - TEMP/PARTTIME	-	-	50,000	50,000	50,000
	511350	511150	COST OF LIVING/MERIT	-	-	54,670	54,670	54,670
	511350	511200	RETIREMENT - SC	-	-	333,805	333,805	333,805
	511350	511210	RETIREMENT - POLICE	-	-	59,730	59,730	59,730
	511350	511300	SOCIAL SECURITY	-	-	128,945	128,945	128,945
	511350	511350	MEDICARE	-	-	30,155	30,155	30,155
	511350	511600	HEALTH INSURANCE	-	-	421,200	421,200	421,200
			TOTAL SOLICITOR EXPENDITURES	**$ -**	**$ -**	**$ 3,108,230**	**$ 3,108,230**	**$ 3,108,230**

520000 SHERIFF

MISSION:

The Anderson County Sheriff's Office is dedicated to safeguarding the lives, property and constitutional rights of its citizens and to maintain order through a constant and visible law enforcement presence. All of its personnel are committed and compelled to the rule of law and its professionalism. Close liaison is maintained with other law enforcement agencies to ensure that, collectively we can promote, protect and preserve the peace.

OBJECTIVES AND MEASURES:

- Continue our efforts to provide the highest quality response to crime by hiring and retaining profession grade deputies, possessing unparalleled credentials, who have a sincere desire to serve the public through a law enforcement career.

Measure A continued increase in the number of deputies who have or are working toward a professional degree or certification.

Implement year seven of the agency's pay scale in order retain trained and functional employees (COLA/STEP/MESDA).

Increase starting pay within the pay plan in Law Enforcement and Detention to reflect equality with comparable law enforcement agencies across SC and within Anderson County.

Maintain compensation for eligible employees for Military, Education, and Special Duty (MESDA)

Implement phase one of a three phase project to replace aging and failing office furniture for the ACSO Law Enforcement Center, a large percentage of current inventory is 25-30 years old.

Consolidate current annual obligations related to professional services from multiple holding accounts to law enforcement budget

Purchase and issue rifle rated ballistic plates to line Deputies for rifle protection.

- Continue to increase the public's confidence in our ability to perform our constitutional law enforcement obligations. This objective is essential in order for us to obtain the resources required to provide the highest quality law enforcement service. We believe that national accreditation through CALEA is an integral part of fostering public confidence in our agency.

Measure: The on-going adherence to re-accreditation requirements.

- Reduce the amount of crime committed by perpetrators who traverse jurisdictional boundaries to offend by continuing our investigative partnership with all regional law enforcement agencies to track criminal activity. Offenders are mobile and research has shown that many cross jurisdictional lines to commit burglaries, thefts, robberies, assaults and other serious crime.

Measure Continue to maintain a timely exchange of crime analysis and intelligence between all law enforcement agencies within the upstate, enabling criminal investigators to identify offenders and their modes of operation.

- Pursue the use of federal grant funds in order to provide specialized units with the most up-to-date equipment, to include: cameras, computers, mobile data and accreditation software, an advanced fingerprint system, and citizen preparedness equipment.

Measure: Increased interoperability and functionality.

- Continue efforts to improve the overall health and physical condition of agency personnel by providing additional exercise opportunities and classes. Continue to provide incentive awards for participants who stay active in the program.

Measure Develop a program for future implantation related to employee mental and physical wellness.

DEPARTMENTAL/FUND APPROPRIATION DETAIL

SHERIFF			2026		2027		
			DEPT REQ	ADOPTED	DEPT REQ	ADMIN REC	ADOPTED
Personnel Services	520000 511010	SALARIES - FULL TIME	$ 13,886,050	$ 13,886,050	$ 16,500,000	$ 16,500,000	$ 16,500,000
	520000 511020	SALARIES - TEMP/PARTTIME	317,240	317,240	323,585	323,585	323,585
	520000 511030	SALARIES - OVERTIME	1,300,000	1,300,000	1,432,420	1,432,420	1,432,420
	520000 511050	SALARIES - ELECTED OFFICI	176,255	176,255	181,620	181,620	181,620
	520000 511200	RETIREMENT - SC	230,000	230,000	264,645	264,645	264,645
	520000 511210	RETIREMENT - POLICE	2,900,000	2,900,000	3,237,950	3,237,950	3,237,950
	520000 511300	SOCIAL SECURITY	972,130	972,130	1,143,135	1,143,135	1,143,135
	520000 511350	MEDICARE	227,355	227,355	267,345	267,345	267,345
	520000 511600	HEALTH INSURANCE	3,182,400	3,182,400	3,822,000	3,822,000	3,822,000
	520000 511990	REQUESTED POSITION(S)	418,740	-	-	-	-
	Total		**23,610,170**	**23,191,430**	**27,172,700**	**27,172,700**	**27,172,700**
Operating	520000 521000	TRAVEL	9,750	9,750	9,950	9,750	9,750
	520000 521100	MEALS	28,000	28,000	28,560	28,000	28,000
	520000 521200	LODGING	29,000	29,000	29,580	29,000	29,000
	520000 521300	TRAINING FOR EMPLOYEES	40,000	40,000	40,800	40,000	40,000
	520000 521500	DUES AND SUBSCRIPTIONS	9,000	9,000	9,000	9,000	9,000
	520000 521600	AWARDS AND RECOGNITIONS	6,000	6,000	6,000	6,000	6,000
	520000 521800	UNIFORMS AND CLOTHING	340,000	340,000	346,800	340,000	340,000
	520000 522400	ADVERTISING	500	500	1,000	500	500
	520000 522600	POSTAGE	8,000	8,000	8,000	8,000	8,000
	520000 523025	SUPPLIES - OFFICE	47,670	47,670	77,670	47,670	47,670
	520000 523050	SUPPLIES - BOOKS & PUBLICATION	300	300	300	-	-
	520000 523075	SUPPLIES - PRINTING	8,000	8,000	8,000	3,000	3,000
	520000 523100	SUPPLIES - PHOTO	12,500	12,500	12,500	12,500	12,500
	520000 523150	SUPPLIES - CLEANING	500	500	500	500	500
	520000 523200	SUPPLIES - SAFETY	219,000	219,000	323,380	323,380	323,380
	520000 523300	SUPPLIES - CHEMICALS	5,000	5,000	5,000	5,000	5,000
	520000 523325	SUPPLIES - MEDICAL	1,500	1,500	1,500	1,500	1,500
	520000 523350	SUPPLIES - BOARDING	16,475	16,475	16,475	16,475	16,475
	520000 523400	SUPPLIES - FORENSICS	30,000	30,000	30,000	30,000	30,000
	520000 523425	SUPPLIES - AMMUNITION	95,000	95,000	100,000	100,000	100,000
	520000 524100	REPAIRS TO BUILDING	17,500	17,500	17,500	17,500	17,500
	520000 524200	REPAIRS TO EQUIPMENT	31,000	31,000	31,000	31,000	31,000
	520000 525100	ELECTRICITY AND GAS	90,000	90,000	90,000	90,000	90,000
	520000 525200	WATER AND SEWER	9,000	9,000	9,000	9,000	9,000
	520000 525300	TELEPHONE	185,000	185,000	185,000	185,000	185,000
	520000 525350	TELEPHONE - INTERNET	40,000	40,000	40,000	40,000	40,000
	520000 525400	FUEL AND OIL	950,000	950,000	950,000	950,000	950,000
	520000 527400	RENT	24,600	99,600	99,600	99,600	99,600
	520000 528200	REGISTRATION AND TAGFEE	-	-	1,000	1,000	1,000
	520000 528300	SKIP J FIRING RANGE	6,000	6,000	6,000	6,000	6,000
	Total		**2,259,295**	**2,334,295**	**2,484,115**	**2,439,375**	**2,439,375**
Contract Services	520000 531100	PROFESSIONAL SERVICES	307,460	307,460	344,000	344,000	344,000
	520000 531200	DRUG TESTING	1,750	1,750	1,750	1,750	1,750
	520000 531250	PHOTOCOPY EQUIPMENTMAINT	50,000	50,000	50,000	50,000	50,000
	520000 531400	SERVICE CONTRACTS	10,000	10,000	10,000	10,000	10,000
	520000 532000	EXTERMINATORS	1,000	1,000	1,000	1,000	1,000
	520000 533050	COMMUNICATION EQUIPMENT M	120,000	120,000	120,000	120,000	120,000
	520000 534250	MEDICAL	10,000	10,000	10,000	10,000	10,000
	520000 535500	CONTRACTED LABOR	3,000	3,000	3,000	3,000	3,000
	520000 535600	VETERINARY SERVICES	13,000	13,000	13,000	13,000	13,000
	Total		**516,210**	**516,210**	**552,750**	**552,750**	**552,750**
	TOTAL SHERIFF		**$ 26,385,675**	**$ 26,041,935**	**$ 30,209,565**	**$ 30,164,825**	**$ 30,164,825**

DEPARTMENTAL/FUND APPROPRIATION DETAIL

SHERIFF-CITY OF BELTON				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	ADMIN REC	ADOPTED
Personnel Services	520025	511010	SALARIES - FULL TIME	$ 570,880	$ 570,880	$ 544,230	$ 544,230	$ 544,230
	520025	511030	SALARIES - OVERTIME	80,000	80,000	82,000	82,000	82,000
	520025	511210	RETIREMENT - POLICE	138,250	138,250	133,010	133,010	133,010
	520025	511300	SOCIAL SECURITY	40,355	40,355	38,830	38,830	38,830
	520025	511350	MEDICARE	9,440	9,440	9,080	9,080	9,080
	520025	511600	HEALTH INSURANCE	129,600	129,600	124,800	124,800	124,800
			Total	**968,525**	**968,525**	**931,950**	**931,950**	**931,950**
Operating	520025	523250	SUPPLIES - SPECIAL DEPART	173,000	173,000	176,460	176,460	176,460
			Total	**173,000**	**173,000**	**176,460**	**176,460**	**176,460**
			TOTAL SHERIFF-CITY OF BELTON	**$ 1,141,525**	**$ 1,141,525**	**$ 1,108,410**	**$ 1,108,410**	**$ 1,108,410**

SCHOOL RESOURCE OFFICERS				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	ADMIN REC	ADOPTED
Personnel Services	520050	511010	SALARIES - FULL TIME	$ 2,396,465	$ 2,396,465	$ 2,422,970	$ 2,422,970	$ 2,422,970
	520050	511030	SALARIES - OVERTIME	31,335	31,335	32,335	32,335	32,335
	520050	511210	RETIREMENT - POLICE	515,665	515,665	521,510	521,510	521,510
	520050	511300	SOCIAL SECURITY	150,525	150,525	152,230	152,230	152,230
	520050	511350	MEDICARE	35,205	35,205	35,600	35,600	35,600
	520050	511600	HEALTH INSURANCE	518,400	518,400	608,400	608,400	608,400
			Total	**3,647,595**	**3,647,595**	**3,773,045**	**3,773,045**	**3,773,045**
Operating	520050	528600	PROGRAM EXPENDITURE	-	-	45,000	45,000	45,000
			Total	**-**	**-**	**45,000**	**45,000**	**45,000**
			TOTAL-SROs	**$ 3,647,595**	**$ 3,647,595**	**$ 3,818,045**	**$ 3,818,045**	**$ 3,818,045**

520100 DETENTION CENTER

MISSION:

It is the mission of the Anderson County Sheriff's Office Detention Center to provide for the care, custody and control of adult male and female pre-trial and county-sentenced detainees. To secure their appearance at trial and other judicial proceedings and to hold pre-sentenced and sentenced offenders until legally released. The Anderson County Sheriff's Office Detention Center strives to provide for the safe, secure and humane detention of all persons while confined in accordance with applicable federal, state and county statutes, laws and standards. The Detention Center diligently seeks to protect the citizens of Anderson County by providing current and up-to-date training to all officers as well recognizing the ever-changing need for adjustment to meet the present and future needs of Anderson County.

SERVICES PROVIDED:

The Detention Center provides a safe and secure environment for pretrial detainees, while also providing the basic needs (food, clothing, shelter, and medical care, mental health care and religious needs) of those detainees. The center provides supervision of day-to-day inmate activities (feeding, cleaning, court appearances, medical appointments and visitations). A supervised inmate work force provides cleaning, laundry and maintenance within the facility as well as to various county agencies.
The Detention Center provides a fully operational medical unit that is staffed by full time nursing personnel and a part-time physician. There is a fully equipped industrial kitchen for the preparation of inmate meals prepared by inmates with officer supervision.
The Detention Center provides, based on space and staff availability, an educational and re-entry program in partnership with local school districts and collaborations. Services are intended to reduce future recidivism and victimization by addressing criminogenic needs.

OBJECTIVES AND MEASURES:

Plan for a new facility and/or facility expansion to accommodate increased inmate population and replace portions of the current facility that are well beyond life expectancy and capabilities.

1. Expand the Medical contract to include Medicated Assisted Treatment program (MAT), counseling and addiction treatment services, additional Mental Health Services, and enhanced medication protocols.
2. Complete the construction of new facility.
3. Recruit and hire new detention center staff and set up a training calendar to accommodate all new hire orientation and job specific training.
4. Establish a transition plan for moving jail population from the old facility to the new one. Submit said plan for SCDC approval.
5. Upon completion of new facility, and approval from SCDC for occupancy, move all inmate population to new Detention Center, and decommission old one.

DEPARTMENTAL/FUND APPROPRIATION DETAIL

DETENTION CENTER			2026		2027		
			DEPT REQ	ADOPTED	DEPT REQ	DEPT REQ	ADOPTED
Personnel Services	520100 511010	SALARIES - FULL TIME	$ 5,207,970	$ 5,207,970	$ 4,320,000	$ 4,320,000	$ 4,320,000
	520100 511020	SALARIES - TEMP/PARTTIME	190,550	190,550	194,360	194,360	194,360
	520100 511030	SALARIES - OVERTIME	371,000	371,000	568,600	568,600	568,600
	520100 511080	SALARY REIMBURSEMENT	(5,000)	(5,000)	-	-	-
	520100 511200	RETIREMENT - SC	32,000	32,000	35,000	35,000	35,000
	520100 511210	RETIREMENT - POLICE	1,193,445	1,193,445	1,225,000	1,225,000	1,225,000
	520100 511300	SOCIAL SECURITY	357,710	357,710	315,145	315,145	315,145
	520100 511350	MEDICARE	83,660	83,660	73,705	73,705	73,705
	520100 511600	HEALTH INSURANCE	1,296,000	1,296,000	1,185,600	1,185,600	1,185,600
	520100 511990	REQUESTED POSITION(S)	637,650	637,650	1,923,195	1,462,800	1,462,800
		Total	**9,364,985**	**9,364,985**	**9,840,605**	**9,380,210**	**9,380,210**
Operating	520100 521000	TRAVEL	2,500	2,500	2,500	2,500	2,500
	520100 521100	MEALS	8,000	8,000	8,000	8,000	8,000
	520100 521200	LODGING	5,000	5,000	5,000	5,000	5,000
	520100 521300	TRAINING FOR EMPLOYEES	4,500	4,500	4,500	4,500	4,500
	520100 521400	REGISTRATION FEES	1,000	1,000	1,000	1,000	1,000
	520100 521500	DUES AND SUBSCRIPTIONS	1,000	1,000	1,000	1,000	1,000
	520100 521800	UNIFORMS AND CLOTHING	40,000	40,000	50,000	50,000	50,000
	520100 521900	FOOD	925,000	925,000	935,000	935,000	935,000
	520100 522600	POSTAGE	400	400	400	400	400
	520100 523025	SUPPLIES - OFFICE	15,000	15,000	15,000	15,000	15,000
	520100 523075	SUPPLIES - PRINTING	750	750	750	750	750
	520100 523125	SUPPLIES - SMALL HAND TOOLS	4,500	4,500	4,500	4,500	4,500
	520100 523150	SUPPLIES - CLEANING	95,000	95,000	95,000	95,000	95,000
	520100 523200	SUPPLIES - SAFETY	6,000	6,000	9,000	9,000	9,000
	520100 523300	SUPPLIES - CHEMICALS	7,500	7,500	7,500	7,500	7,500
	520100 523325	SUPPLIES - MEDICAL	1,500	1,500	1,500	1,500	1,500
	520100 523350	SUPPLIES - BOARDING	50,000	50,000	50,000	50,000	50,000
	520100 524100	REPAIRS TO BUILDING	42,500	42,500	22,500	22,500	22,500
	520100 524200	REPAIRS TO EQUIPMENT	30,000	30,000	30,000	30,000	30,000
	520100 525100	ELECTRICITY AND GAS	165,000	165,000	200,000	200,000	200,000
	520100 525200	WATER AND SEWER	260,000	260,000	300,000	300,000	300,000
	520100 525300	TELEPHONE	30,000	30,000	30,000	30,000	30,000
	520100 525400	FUEL AND OIL	75,000	75,000	75,000	75,000	75,000
	520100 525450	FUEL AND OIL - PURCHASED	1,000	1,000	1,000	1,000	1,000
	520100 527200	RENT - EQUIPMENT	3,000	3,000	3,000	3,000	3,000
	520100 528200	REGISTRATION AND TAGFEE	-	-	100	100	100
		Total	**1,774,150**	**1,774,150**	**1,852,250**	**1,852,250**	**1,852,250**
Contract Services	520100 531100	PROFESSIONAL SERVICES	5,000	5,000	5,000	5,000	5,000
	520100 531200	DRUG TESTING	1,000	1,000	1,000	1,000	1,000
	520100 531250	PHOTOCOPY EQUIPMENTMAINT	30,000	30,000	30,000	30,000	30,000
	520100 531400	SERVICE CONTRACTS	4,500	4,500	4,500	4,500	4,500
	520100 532000	EXTERMINATORS	6,000	6,000	7,500	7,500	7,500
	520100 534100	JUVENILE FACILITY FEE	50,000	50,000	70,000	70,000	70,000
	520100 534250	MEDICAL	1,745,000	1,745,000	2,032,970	2,032,970	2,032,970
		Total	**1,841,500**	**1,841,500**	**2,150,970**	**2,150,970**	**2,150,970**
		TOTAL DETENTION CENTER	**$ 12,980,635**	**$ 12,980,635**	**$ 13,843,825**	**$ 13,383,430**	**$ 13,383,430**

520150 ANDERSON/OCONEE REGIONAL FORENSICS LAB

MISSION:

The Anderson/Oconee Regional Forensics Laboratory (AOFL) at the Anderson County Sheriff's Office was created with the following mission and goals:

To utilize the most up to date forensic instrumentation and methodology to provide timely, efficient analysis of submitted drug cases for all agencies using the Laboratory and the 10th Circuit Solicitor's office.

To employ qualified experts in the field of forensic chemistry, to provide training, assistance, and public awareness regarding current problems handled by the laboratory, as well as expert witness testimony for all court systems operating in the 10th Judicial Circuit of South Carolina.

SERVICES PROVIDED:

- Receive evidence from federal, state, and local law enforcement agencies pursuant to Title 44, Chapter 53 of the South Carolina Code of Laws and Rule 6-4 of the South Carolina Department of Public Health.
- Qualitative analysis of submitted evidence samples for controlled, prescription, regulated and/or dangerous substances.
- Support narcotics operations through additional manpower, crime scene processing, evidence collection and other technical, physical, or consultant support where appropriate.
- Support of State and Federal agencies that operate within the 10th Judicial Circuit as requested (i.e., SCHP, SLED, DEA, ATF, FBI, DHEC, etc.)
- Conducting training, safety, and informational classes on relevant issues as needed or requested.
- Providing qualified expert witness testimony in courts of law on all results dispensed form analysis conducted by the Laboratory.

GOALS AND OBJECTIVES:

Provide timely and quality forensic analysis of submitted evidence to meet submitting agencies and prosecutorial needs.

Measure: Documented casework completion times, factors governing workload, and hours worked by personnel to move towards a goal of all casework completion in 45 days from time of submission to the Laboratory.

Reduces the amount of time required for expert witness testimony on completed frug reports for Anderson and Oconee Counties.

Measure: Documented time to court for expert witness testimony by Laboratory personnel. Current time to Court for AOFL personnel is less that one (1) hour for Oconee County and less than fifteen (15) minutes in Anderson County.

Maintain training, professional competency and communication with all entities of government to make a positive impact on the judicial process through the services provided.

Measure: Yearly training and recertification as required by state and national standards for all facets of employees' job duties through as established training plan. Provide training to requesting entities of County Government and the public up to the levels of professional competency.

Progressive movement towards ISO 17025 Accreditation of Laboratory Services

Measure: An overall plan has been developed identifying policy updates, instrumentation needs, and additional employee resources and training requited to support accreditation efforts. Employee training and policy review will remain ongoing processes.

Performance Measure	Actual FY 2025	Goal FY 2026	Goal 2027
Total Case Submission	1,284	1,258	1,520
Total Number of Analyses Performed	16,179	16,415	18,000
Percent of submitted casework completed in average days of turn-a-round time	99% under 60 days	76% under 45 days	76% under 45 days

The Anderson/Oconee Regional Forensics Laboratory will seek accreditation to internationally recognized laboratory standards. This will include writing and implementing additional laboratory policies for evidence submissions, examinations, and reporting.

The seized drug has achieved and strives to maintain a six (6) week turnaround time for greater than 75% of all cases submitted for analysis.

All forensic analysts will attend training and maintain professional competency in order to continue providing the highest quality services to our criminal justice partners.

DEPARTMENTAL/FUND APPROPRIATION DETAIL

FORENSICS LAB				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	ADMIN REC	ADOPTED
Personnel Services	520150	511010	SALARIES - FULL TIME	$ 332,250	$ 332,250	$ 233,515	$ 233,515	$ 233,515
	520150	511030	SALARIES - OVERTIME	3,500	3,500	3,500	3,500	3,500
	520150	511200	RETIREMENT - SC	42,230	42,230	43,340	43,340	43,340
	520150	511210	RETIREMENT - POLICE	22,985	22,985	-	-	-
	520150	511300	SOCIAL SECURITY	20,820	20,820	14,695	14,695	14,695
	520150	511350	MEDICARE	4,870	4,870	3,440	3,440	3,440
	520150	511600	HEALTH INSURANCE	72,000	72,000	46,800	46,800	46,800
		Total		**498,655**	**498,655**	**345,290**	**345,290**	**345,290**
Operating	520150	521000	TRAVEL	6,000	6,000	6,000	6,000	6,000
	520150	521100	MEALS	3,500	3,500	3,500	3,500	3,500
	520150	521200	LODGING	7,500	7,500	7,500	7,500	7,500
	520150	521300	TRAINING FOR EMPLOYEES	10,000	10,000	10,000	10,000	10,000
	520150	521500	DUES AND SUBSCRIPTIONS	2,500	2,500	2,500	2,500	2,500
	520150	521800	UNIFORMS AND CLOTHING	2,000	2,000	2,000	2,000	2,000
	520150	522550	COMPUTER SOFTWARE	4,000	4,000	4,000	4,000	4,000
	520150	523025	SUPPLIES - OFFICE	15,000	15,000	15,000	15,000	15,000
	520150	523200	SUPPLIES - SAFETY	1,500	1,500	1,500	1,500	1,500
	520150	523300	SUPPLIES - CHEMICALS	1,500	1,500	15,000	15,000	15,000
	520150	523375	SUPPLIES - AUTO	800	800	800	800	800
	520150	524200	REPAIRS TO EQUIPMENT	5,000	5,000	10,000	10,000	10,000
	520150	525300	TELEPHONE	1,200	1,200	1,200	1,200	1,200
	520150	525400	FUEL AND OIL	2,000	2,000	2,000	2,000	2,000
		Total		**62,500**	**62,500**	**81,000**	**81,000**	**81,000**
Contract Services	520150	531400	SERVICE CONTRACTS	70,000	70,000	80,000	80,000	80,000
		Total		**70,000**	**70,000**	**80,000**	**80,000**	**80,000**
		TOTAL FORENSICS LAB		**$ 631,155**	**$ 631,155**	**$ 506,290**	**$ 506,290**	**$ 506,290**

EXTRA DUTY				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	ADMIN REC	ADOPTED
Personnel Services	520200	511010	SALARIES - FULL TIME	$ 1,800,000	$ 1,800,000	$ 2,201,250	$ 2,201,250	$ 2,201,250
	520200	511080	SALARY REIMBURSEMENT	(1,937,700)	(1,937,700)	(2,399,650)	(2,399,650)	(2,399,650)
	520200	511300	SOCIAL SECURITY	111,600	111,600	136,480	136,480	136,480
	520200	511350	MEDICARE	26,100	26,100	31,920	31,920	31,920
		Total		**-**	**-**	**(30,000)**	**(30,000)**	**(30,000)**
Contract Services	520200	531100	PROFESSIONAL SERVICES	-	-	30,000	30,000	30,000
		Total		**-**	**-**	**30,000**	**30,000**	**30,000**
		TOTAL EXTRA DUTY		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

520250 CORONER

MISSION:

"Our mission is to maintain the highest standards of professionalism and integrity in the field of Medicolegal Death Investigations and in accordance with the standard established by the American Board of Medicolegal Death Investigators. We are committed to determining the cause and manner of death in an accurate, timely, dignified, and compassionate manner while maintaining respect for the grieving families and the citizens of Anderson County.
We identify the deceased and notify the next-of-kin, regardless of where they may live, while ensuring that the deceased and their property are treated with the utmost respect and dignity. We accomplish our mission through the use of a forensic pathologist, consultants, and other methods of inquiry. We are an independent finder of fact in a manner prescribed by law.
Together with education, consultation and research through the medical, legal, academic, and law enforcement communities, the Anderson County Office of the Coroner is committed to this mission statement.
"WE REPRESENT THE LIVING, BUT SPEAK FOR THE DEAD"

SERVICES PROVIDED:

- The Anderson County Office of the Coroner consists of a team of experienced medicolegal death investigation professionals consisting of an elected Coroner; four Deputy Coroners, one full time Medical Examiner, an Evidence Technician, and an Administrative Assistant.

- Working in a spirit of cooperation and communication with local law enforcement as well as other interested parties, this team has raised the standard of death investigations to a new level of excellence here in Anderson County as well as in the State of South Carolina.
-
- Aside from investigating deaths, the Anderson County Office of the Coroner provides education lectures and presentations to police, fire, and emergency service personnel on both local and statewide levels.
-
- The Anderson County Office of the Coroner also provides lectures and safety presentations to various community and civic organizations.
-
- The staff of the Anderson County Office of the Coroner is dedicated to exercising their duties with care, compassion and understanding towards families in a difficult time of need.
-
- Members of the Anderson County Office of the Coroner serve on numerous committees including the Child Fatality Committee, Traffic Fatality Committee, Safe Kids Committee, and various others.
- The Anderson County Office of the Coroner has three functional areas of responsibility:

1. **MEDICAL** – Review medical records, perform appropriate testing and authorize autopsies to determine cause and manner of death, which falls within the jurisdiction of the Anderson County Office of the Coroner; arrange transport and removal of the decedent; and sign death certificates.

2. **ADMINISTRATIVE –** Maintain all records of death within Anderson County; respond to inquiries by Law Enforcement Agencies, physicians, and others with potential cases. Provide proper custody and security of valuables, locate families, when necessary, complete written reports and notify other appropriate agencies as deemed necessary. Review medical records, perform appropriate testing and authorize autopsies.

3. **INVESTIGATIVE –** Conduct investigations to determine cause and manner of death and/or establish identity of the deceased; conduct witness and/or family interviews; and appear at all unattended deaths unless circumstances dictate otherwise.

The Anderson County Office of the Coroner is considered an integral component of the death investigation team and operates as the interface between law and medicine. The ultimate responsibility for any death investigation in Anderson County is the Coroner's Office.
In accordance with South Carolina Statue/Law, the Anderson County Office of the Coroner requires notification when any death is due to:

1. As a result of violence.
2. As a result of apparent suicide.
3. When in apparent good health.
4. When unattended by a physician.
5. In any suspicious or unusual manner.
6. While an inmate of a penal or correctional institution.
7. As a result of stillbirth when unattended by a physician.
8. The attending physician is unable or unwilling to certify the Cause of Death.
9. All cases in which trauma may be associated with the death, such as traffic accidents, gunshots, falls, fires, etc. This includes inpatients in medical facilities.
10. Deaths by poisoning, suspected poisoning, chemical or bacterial, industrial hazardous materials or radiation.
11. All industrial accidents.
12. Deaths due to contagious disease.
13. Deaths due to self-induced or unexplained abortion.
14. Operating room deaths and deaths that occur during a medical procedure.
15. All unexplained deaths (death that occur to a healthy individual).
16. All pediatric deaths (less than 18 years of age).
17. Deaths that occur within 24 hours of admission to a hospital or nursing facility.
18. Deaths in the custody of Law Enforcement.
19. Deaths of persons in the Care of a Public Institution.
20. Vulnerable adult as a result of abuse or neglect.

The Anderson County Office of the Coroner must conduct a thorough investigation into any type of the above-mentioned deaths.

The Anderson County Office of the Coroner staff also performs the following duties:

- Pronounce death and determine the time of death.
- Document the scene of death and performing interviews to determine medical and social circumstances.
- Complete photographs of the scene and decedent.
- Collect specimens for analysis and storage.
- Complete various testing (environmental temperatures, drug test, etc.).
- Secure and destroy unused medications.
- Positively identify the deceased with the aid of dental records, fingerprints, and/or x-rays.
- Identify next-of-kin and notify family members in a respectful and sensitive manner.
- Request, order and attend autopsies.
- Prepare death certificates and other records once an investigation is complete.

- Provide conclusive information and records to family members, law enforcement, and health care professionals.
- Testify objectively in legal matters.
- Work with County, State and Federal agencies to proactively develop disaster/emergency plans.
- Coordinates the Indigent Cremation Process for Anderson County.

The Coroner's Office is independent, guided by State Statute, working for the deceased and families and not for physicians, hospitals, or other institutions, attorneys, or funeral homes. The coroner respectfully serves the deceased by working with law enforcement agencies and consulting with specialized medical personnel to obtain the truth about their death.

CORONER			2026		2027		
			DEPT REQ	ADOPTED	DEPT REQ	ADMIN REC	ADOPTED
Personnel Services	520250 511010	SALARIES - FULL TIME	$ 735,245	$ 735,425	$ 786,975	$ 786,975	$ 786,975
	520250 511020	SALARIES - TEMP/PARTTIME	110,000	80,420	108,000	108,000	108,000
	520250 511030	SALARIES - OVERTIME	-	-	5,000	5,000	5,000
	520250 511050	SALARIES - ELECTED OFFICI	104,460	104,460	107,140	107,140	107,140
	520250 511200	RETIREMENT - SC	28,595	28,595	29,985	29,985	29,985
	520250 511210	RETIREMENT - POLICE	145,705	145,705	132,845	132,845	132,845
	520250 511300	SOCIAL SECURITY	58,880	58,880	62,440	62,440	62,440
	520250 511350	MEDICARE	13,770	13,770	14,605	14,605	14,605
	520250 511600	HEALTH INSURANCE	115,200	115,200	171,600	171,600	171,600
	520250 511990	REQUESTED POSITION(S)	68,465	-	-	-	-
		Total	**1,380,320**	**1,282,455**	**1,418,590**	**1,418,590**	**1,418,590**
Operating	520250 521000	TRAVEL	1,000	1,000	1,000	1,000	1,000
	520250 521100	MEALS	1,500	1,500	1,500	1,500	1,500
	520250 521200	LODGING	4,000	4,000	4,000	2,000	2,000
	520250 521300	TRAINING FOR EMPLOYEES	10,000	10,000	10,000	2,000	2,000
	520250 521400	REGISTRATION FEES	600	600	600	600	600
	520250 521500	DUES AND SUBSCRIPTIONS	1,500	1,500	1,500	1,500	1,500
	520250 521800	UNIFORMS AND CLOTHING	8,450	8,450	8,000	5,000	5,000
	520250 521900	FOOD	1,000	1,000	1,000	1,000	1,000
	520250 522550	COMPUTER SOFTWARE	3,500	3,500	3,500	3,500	3,500
	520250 522600	POSTAGE	1,500	1,500	1,500	1,500	1,500
	520250 523025	SUPPLIES - OFFICE	3,000	3,000	3,000	3,000	3,000
	520250 523050	SUPPLIES - BOOKS & PUBLICATION	300	300	300	300	300
	520250 523075	SUPPLIES - PRINTING	500	500	500	500	500
	520250 523100	SUPPLIES - PHOTO	2,500	2,500	2,500	2,500	2,500
	520250 523325	SUPPLIES - MEDICAL	29,000	29,000	29,000	20,000	20,000
	520250 525325	TELEPHONE - MOBILE	6,800	6,800	6,800	6,800	6,800
	520250 525400	FUEL AND OIL	20,000	20,000	20,000	20,000	20,000
	520250 528200	REGISTRATION AND TAGFEE	-	-	-	-	-
		Total	**95,150**	**95,150**	**94,700**	**72,700**	**72,700**
Contract Services	520250 531100	PROFESSIONAL SERVICES	14,000	14,000	14,000	14,000	14,000
	520250 531250	PHOTOCOPY EQUIPMENTMAINT	4,500	4,500	4,500	4,500	4,500
	520250 534000	AUTOPSIES AND POST MORTEM	12,500	12,500	12,500	12,500	12,500
	520250 534200	LABORATORY TESTING	10,000	10,000	10,000	10,000	10,000
		Total	**41,000**	**41,000**	**41,000**	**41,000**	**41,000**
		TOTAL CORONER	**$ 1,516,470**	**$ 1,418,605**	**$ 1,554,290**	**$ 1,532,290**	**$ 1,532,290**

520300 EMERGENCY MANAGEMENT

VISION:

The Anderson County Sheriff's Office - Emergency Preparedness and Management Division will provide effective emergency response through a comprehensive and integrated emergency management system that coordinates community resources to protect lives, property and the environment through mitigation, preparedness, response and recovery from all natural and man-made hazards that may impact our county. By creating a community culture of preparedness and fostering partnerships with local public and private groups and businesses, it is our goal that Anderson County will work as a community, with neighbor helping neighbor, when a disaster strikes.

MISSION:

The Anderson County Sheriff's Office - Emergency Services Division is responsible for protecting the lives and property of residents, the environment, businesses, and the visitors of Anderson County by coordinating disaster preparedness planning, risk mitigation, response, emergency communications systems, and incident recovery activities.

VALUES STATEMENT

We are individually accountable for reflecting these values in our professional and personal lives:

- Respect for human life above all else
- Honesty and integrity through ethical behavior
- Willingness to change in response to valid criticism
- Professional excellence demonstrated through leadership, cooperation and dedication to serving as we would be expected to be served.
- Appreciation for the diversity among our teammates and the members of our community.

GOALS AND OBJECTIVES:

- Responder and public education and training. Alerting and notification of impending or actual significant events. Planning for and coordination of significant events. Compliance with local, state and federal regulations, laws and mandates.
- Secures monies from grant opportunities to enhance and provide for equipment, training and personnel to assist public safety and first responder agencies with securing and protecting Anderson County citizens and property.
- Work with all county response agencies and officials to enhance our Continuity of Operations Plan and the Emergency Operations Plan.
- Plan at least one large full-scale exercise and a smaller quality exercise to drill county readiness and capabilities.

EMERGENCY MANAGEMENT				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	ADMIN REC	ADOPTED
Personnel Services	520300	511010	SALARIES - FULL TIME	$ 862,010	$ 862,010	$ 351,915	$ 351,915	$ 351,915
	520300	511020	SALARIES - TEMP/PARTTIME	27,500	27,500	37,500	37,500	37,500
	520300	511030	SALARIES - OVERTIME	50,000	50,000	50,000	50,000	50,000
	520300	511200	RETIREMENT - SC	32,085	32,085	46,130	46,130	46,130
	520300	511210	RETIREMENT - POLICE	162,835	162,835	19,640	19,640	19,640
	520300	511300	SOCIAL SECURITY	58,250	58,250	27,245	27,245	27,245
	520300	511350	MEDICARE	13,625	13,625	6,375	6,375	6,375
	520300	511600	HEALTH INSURANCE	172,800	172,800	62,400	62,400	62,400
	520300	511990	REQUESTED POSITION(S)	182,270	-	113,070	-	-
			Total	**1,561,375**	**1,379,105**	**714,275**	**601,205**	**601,205**
Operating	520300	521000	TRAVEL	400	400	400	400	400
	520300	521100	MEALS	2,450	2,450	2,450	2,450	2,450
	520300	521200	LODGING	1,500	1,500	1,500	1,500	1,500
	520300	521300	TRAINING FOR EMPLOYEES	1,200	1,200	1,200	1,200	1,200
	520300	521400	REGISTRATION FEES	100	100	1,700	1,700	1,700
	520300	521500	DUES AND SUBSCRIPTIONS	3,000	3,000	3,000	3,000	3,000
	520300	521800	UNIFORMS AND CLOTHING	4,000	4,000	4,000	4,000	4,000
	520300	521900	FOOD	3,500	3,500	3,500	3,500	3,500
	520300	522600	POSTAGE	75	75	75	75	75
	520300	523025	SUPPLIES - OFFICE	1,500	1,500	1,500	1,500	1,500
	520300	523125	SUPPLIES - SMALL HAND TOOLS	400	400	400	400	400
	520300	523200	SUPPLIES - SAFETY	-	-	10,000	10,000	10,000
	520300	524100	REPAIRS TO BUILDING	200	200	200	200	200
	520300	524200	REPAIRS TO EQUIPMENT	5,200	5,200	5,200	5,200	5,200
	520300	525100	ELECTRICITY AND GAS	455	455	455	455	455
	520300	525300	TELEPHONE	10,000	10,000	10,000	10,000	10,000
	520300	525350	TELEPHONE - INTERNET	41,600	41,600	41,600	41,600	41,600
	520300	525400	FUEL AND OIL	11,000	11,000	11,000	11,000	11,000
	520300	527300	RENTAL OF LAND	30,000	30,000	30,000	30,000	30,000
	520300	528200	REGISTRATION AND TAGFEE	-	-	100	100	100
			Total	**116,580**	**116,580**	**128,280**	**128,280**	**128,280**
Contract Services	520300	531100	PROFESSIONAL SERVICES	31,000	31,000	31,000	31,000	31,000
	520300	531250	PHOTOCOPY EQUIPMENTMAINT	5,400	5,400	5,400	5,400	5,400
	520300	531400	SERVICE CONTRACTS	2,385	2,385	2,385	2,385	2,385
	520300	533050	COMMUNICATION EQUIPMENT M	7,400	7,400	7,400	7,400	7,400
	520300	534250	MEDICAL	2,500	2,500	2,500	2,500	2,500
			Total	**48,685**	**48,685**	**48,685**	**48,685**	**48,685**
			TOTAL EMERGENCY MANAGEMENT	**$ 1,726,640**	**$ 1,544,370**	**$ 891,240**	**$ 778,170**	**$ 778,170**

520350 COMMUNIATIONS



MISSION STATEMENT:

To help save lives, protect property and aid the public by receiving and processing 9-1-1 emergency calls and non-emergency calls; dispatching police, fire, and emergency medical service units in a prompt, efficient, courteous, and professional manner.

VISION:

We strive to continuously improve through training, public feedback, and team work. By utilizing technology and experience, we will continue to grow to fulfill the needs of our expanding community and all who pass through it.

GOALS AND OBJECTIVES:

Serve as a single 9-1-1 Public Safety Answering Point (PSAP) for all 9-1-1 calls in Anderson County.

- Dispatch and receive calls following national standards set forth by the National Emergency Number Association, Inc. (NENA) and National Fire Protection Association (NFPA).
- Ninety percent (90%) of all 9-1-1 calls arriving at the Public Safety Answering Point (PSAP) SHALL be answered within (≤) fifteen (15) seconds. Ninety-five (95%) of all 9-1-1 calls SHOULD be answered within (≤) twenty (20) seconds. NENA-STA-020.1-2020
- Dispatch emergency calls within 64 seconds from the time the call is answered.
- Detect and respond to complaints from citizens, external and internal customers within 3 days.
- Quality assurance measurements implemented to ensure response to complaints are made within 3 days of receiving complaint.
- Train and implement the Association of Public Safety Communications Officials (APCO), International Academies of Emergency Dispatch (IAED), and the National Emergency Number Association Inc. (NENA) Dispatch Guidelines.
- Provide and sponsor advanced communications, NCIC and dispatcher training to internal and external members of communications and departments.
- Provide advanced and extensive training for 9-1-1 and Communications personnel who are employees of the department and other dispatch agencies within the county and state.
- Hours of continuing education provided.
- Coordinate and plan for the future communications and technology needs in Anderson County.

COMMUNICATIONS			2026		2027		
			DEPT REQ	ADOPTED	DEPT REQ	ADMIN REC	ADOPTED
Personnel Services	520350 511010	SALARIES - FULL TIME	$ 2,880,000	$ 2,880,000	$ 3,000,000	$ 3,000,000	$ 3,000,000
	520350 511020	SALARIES - TEMP/PARTTIME	96,100	96,100	98,000	98,000	98,000
	520350 511030	SALARIES - OVERTIME	459,800	459,800	475,900	475,900	475,900
	520350 511200	RETIREMENT - SC	637,700	637,700	663,315	663,315	663,315
	520350 511210	RETIREMENT - POLICE	-	-	12,000	12,000	12,000
	520350 511300	SOCIAL SECURITY	213,025	213,025	221,580	221,580	221,580
	520350 511350	MEDICARE	49,820	49,820	51,820	51,820	51,820
	520350 511600	HEALTH INSURANCE	806,400	806,400	873,600	873,600	873,600
	Total		**5,142,845**	**5,142,845**	**5,396,215**	**5,396,215**	**5,396,215**
Operating	520350 521000	TRAVEL	400	400	400	400	400
	520350 521100	MEALS	2,380	2,380	2,380	2,380	2,380
	520350 521200	LODGING	500	500	500	500	500
	520350 521300	TRAINING FOR EMPLOYEES	900	900	900	900	900
	520350 521500	DUES AND SUBSCRIPTIONS	3,000	3,000	3,000	3,000	3,000
	520350 521800	UNIFORMS AND CLOTHING	7,100	7,100	7,100	5,000	5,000
	520350 522600	POSTAGE	300	300	300	300	300
	520350 523025	SUPPLIES - OFFICE	13,000	13,000	13,000	13,000	13,000
	520350 523075	SUPPLIES - PRINTING	900	900	900	900	900
	520350 524100	REPAIRS TO BUILDING	1,800	1,800	1,800	1,800	1,800
	520350 524200	REPAIRS TO EQUIPMENT	1,100	1,100	1,100	1,100	1,100
	520350 525300	TELEPHONE	39,140	39,140	12,000	12,000	12,000
	520350 525350	TELEPHONE - INTERNET	-	-	27,140	27,140	27,140
	520350 525400	FUEL AND OIL	4,000	4,000	4,000	4,000	4,000
	520350 527300	RENTAL OF LAND	58,110	58,110	58,100	58,100	58,100
	520350 528200	REGISTRATION AND TAGFEE	-	-	100	100	100
	Total		**132,630**	**132,630**	**132,720**	**130,620**	**130,620**
Contract Services	520350 531250	PHOTOCOPY EQUIPMENTMAINT	19,280	19,280	19,280	19,280	19,280
	520350 531400	SERVICE CONTRACTS	-	-	700	700	700
	520350 532000	EXTERMINATORS	375	375	375	375	375
	520350 533050	COMMUNICATION EQUIPMENT M	7,500	7,500	7,500	7,500	7,500
	Total		**27,155**	**27,155**	**27,855**	**27,855**	**27,855**
	TOTAL COMMUNICATIONS		**$ 5,302,630**	**$ 5,302,630**	**$ 5,556,790**	**$ 5,554,690**	**$ 5,554,690**

520400 ENVIRONMENTAL ENFORCEMENT

MISSION:

The Anderson County Environmental Enforcement Departments primary mission is to protect and improve the environment for current and future generations, ensuring the health and safety of the general public through the enforcement of state law and ordinances of Anderson County.

SERVICES PROVIDED:

The Environmental Enforcement Department is responsible for addressing issues like trash in yards, littering complaints, and unlawful dumping's.
The Environmental Enforcement Department also conducts traffic stops to enforce littering and uncovered loads for violations of state law and county ordinances.

GOALS AND OBJECTIVES:

- Maintain an attractive, safe, and healthy environment by enforcing state litter laws and Anderson County ordinances.
- Educate the public on the best environmental protection practices for future generations.
- Provide prompt, courteous, and professional services to the citizens of Anderson County.
- Seek cooperation and support from residents, property owners, and businesses for voluntary compliance with the provisions of Anderson County.

ENVIRONMENTAL ENFORCEMENT				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	ADMIN REC	ADOPTED
Personnel Services	520400	511010	SALARIES - FULL TIME	$ 162,250	$ 162,250	$ 169,620	$ 169,620	$ 169,620
	520400	511030	SALARIES - OVERTIME	2,000	2,000	2,000	2,000	2,000
	520400	511200	RETIREMENT - SC	9,465	9,465	9,750	9,750	9,750
	520400	511210	RETIREMENT - POLICE	24,065	24,065	24,875	24,875	24,875
	520400	511300	SOCIAL SECURITY	10,185	10,185	10,640	10,640	10,640
	520400	511350	MEDICARE	2,380	2,380	2,490	2,490	2,490
	520400	511600	HEALTH INSURANCE	72,000	72,000	46,800	46,800	46,800
		Total		**282,345**	**282,345**	**266,175**	**266,175**	**266,175**
Operating	520400	521000	TRAVEL	600	600	600	500	500
	520400	521100	MEALS	1,000	1,000	1,000	1,000	1,000
	520400	521200	LODGING	2,000	2,000	2,500	2,500	2,500
	520400	521300	TRAINING FOR EMPLOYEES	300	300	300	300	300
	520400	521400	REGISTRATION FEES	800	800	1,100	1,100	1,100
	520400	521500	DUES AND SUBSCRIPTIONS	2,000	2,000	2,200	1,800	1,800
	520400	521800	UNIFORMS AND CLOTHING	2,500	2,500	2,500	2,500	2,500
	520400	522400	ADVERTISING	-	-	5,000	1,800	1,800
	520400	522550	COMPUTER SOFTWARE	1,050	1,050	-	-	-
	520400	522600	POSTAGE	150	150	150	150	150
	520400	523025	SUPPLIES - OFFICE	6,000	6,000	6,000	4,000	4,000
	520400	523225	SUPPLIES - DATA PROCESSING	-	-	10,000	10,000	10,000
	520400	523050	SUPPLIES - BOOKS & PUBLICATION	175	175	175	175	175
	520400	523075	SUPPLIES - PRINTING	500	500	500	500	500
	520400	523125	SUPPLIES - SMALL HAND TOOLS	500	500	500	500	500
	520400	523200	SUPPLIES - SAFETY	7,500	7,500	7,500	3,500	3,500
	520400	523325	SUPPLIES - MEDICAL	600	600	600	600	600
	520400	523425	SUPPLIES - AMMUNITION	500	500	500	500	500
	520400	525300	TELEPHONE	3,700	3,700	2,975	200	200
	520400	525325	TELEPHONE - MOBILE	-	-	725	1,000	1,000
	520400	525400	FUEL AND OIL	15,000	15,000	20,000	15,000	15,000
		Total		**44,875**	**44,875**	**64,825**	**47,625**	**47,625**
Contract Services	520400	531250	PHOTOCOPY EQUIPMENTMAINT	1,000	1,000	1,000	1,000	1,000
	520400	534250	MEDICAL	400	400	200	200	200
		Total		**1,400**	**1,400**	**1,200**	**1,200**	**1,200**
		TOTAL ENVIRONMENTAL ENFORCEMENT		**$ 328,620**	**$ 328,620**	**$ 332,200**	**$ 315,000**	**$ 315,000**

520425 CODE ENFORCEMENT

MISSION:

The Anderson County Code Enforcement Department is committed to maintaining a safe, healthy, and vibrant community by fairly and effectively enforcing codes and ordinances, while also promoting voluntary compliance and fostering positive relationships with residents and property owners. We strive to improve the quality of life for all by ensuring that the community is a place where people can live, work, and thrive.

SERVICES PROVIDED:

The Code Enforcement Department is responsible for enforcing county ordinances as well as the International Property Maintenance Code.
The Code Enforcement ensures that properties and developments adhere to safety standards, preventing hazards and maintaining a healthy environment for all residents.

GOALS AND OBJECTIVES:

- Maintain an attractive, safe, and healthy environment in order to provide a high quality of life for our residents and visitors.
- Improve both the appearance and quality of life for residents and businesses.
- Provide prompt, courteous, and professional services to the citizens of Anderson County.
- Seek cooperation and support from residents, property owners, and businesses for voluntary compliance with the provisions of Anderson County.

CODE ENFORCEMENT				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	ADMIN REC	ADOPTED
Personnel Services	520425	511010	SALARIES - FULL TIME	$ 189,800	$ 189,800	$ 281,935	$ 281,935	$ 281,935
	520425	511200	RETIREMENT - SC	35,225	35,225	52,330	52,330	52,330
	520425	511300	SOCIAL SECURITY	11,770	11,770	17,480	17,480	17,480
	520425	511350	MEDICARE	2,755	2,755	4,090	4,090	4,090
	520425	511600	HEALTH INSURANCE	28,800	28,800	46,800	46,800	46,800
	520425	511990	REQUESTED POSITION(S)	216,640	-	81,920	-	-
			Total	**484,990**	**268,350**	**484,555**	**402,635**	**402,635**
Operating	520425	521000	TRAVEL	600	600	600	600	600
	520425	521100	MEALS	1,000	1,000	1,000	750	750
	520425	521200	LODGING	3,000	3,000	3,000	2,000	2,000
	520425	521300	TRAINING FOR EMPLOYEES	5,000	5,000	3,000	2,000	2,000
	520425	521400	REGISTRATION FEES	-	-	1,500	1,500	1,500
	520425	521500	DUES AND SUBSCRIPTIONS	925	925	1,100	1,100	1,100
	520425	521800	UNIFORMS AND CLOTHING	2,500	2,500	3,500	3,500	3,500
	520425	522400	ADVERTISING	5,000	5,000	1,000	1,000	1,000
	520425	522550	COMPUTER SOFTWARE	1,500	1,500	1,500	1,500	1,500
	520425	522600	POSTAGE	200	200	200	200	200
	520425	523025	SUPPLIES - OFFICE	3,000	3,000	3,000	3,000	3,000
	520425	523050	SUPPLIES - BOOKS & PUBLICATION	500	500	500	500	500
	520425	523075	SUPPLIES - PRINTING	200	200	200	200	200
	520425	523125	SUPPLIES - SMALL HAND TOOLS	600	600	600	600	600
	520425	523200	SUPPLIES - SAFETY	600	600	600	600	600
	520425	523325	SUPPLIES - MEDICAL	500	500	500	500	500
	520425	523425	SUPPLIES - AMMUNITION	500	500	500	500	500
	520425	525300	TELEPHONE	5,000	5,000	3,000	3,000	3,000
	520425	525325	TELEPHONE - MOBILE	-	-	2,000	2,000	2,000
	520425	525400	FUEL AND OIL	25,000	25,000	20,000	20,000	20,000
	520425	535300	BUILDING DEMOLITION	-	-	150,000	100,000	100,000
			Total	**55,625**	**55,625**	**197,300**	**145,050**	**145,050**
Contract Services	520425	534250	MEDICAL	500	500	500	500	500
			Total	**500**	**500**	**500**	**500**	**500**
			TOTAL CODE ENFORCEMENT	**$ 541,115**	**$ 324,475**	**$ 682,355**	**$ 548,185**	**$ 548,185**

520550 EMERGENCY MEDICAL SERVICES

MISSION:

The Emergency Medical Services Division is dedicated to the reduction of morbidity and mortality of residents and visitors to Anderson County.

SUMMARY OF SERVICES:

The Emergency Medical Services Division provides emergent medical services through the provision of medical direction for E911 Emergency Medical Dispatch, Basic and Advanced Life Support pre-hospital care, medically directed rescue, and transportation of the sick and injured to definitive treatment facilities. The Division provides emergency medical oversight, supervision and direction for all EMS care and response provided by this County's employees and contracted partners. Other services provided by the division include, but (are not limited to) is not limited to: tactical emergency medical support to county law enforcement agencies; technical rescue; hazardous materials; water rescue; Weapons of Mass Destruction/Chemical, Biological, Radiological, Nuclear, and Explosions (WMD/CBRNE) response and care

The Emergency Medical Services Department is responsible for management of out-of-hospital emergency medical care and preventive healthcare services to improve the quality of life while decreasing mortality rates associated with medical emergencies in Anderson County.

Anderson County provides Paramedic equipped Quick Response Vehicles that are strategically placed within the County. Ambulance transportation of patients encountered is provided by contractual agreement with Medshore Ambulance Service.

Anderson County Emergency Medical Services operates the only truly tiered EMS response model in the State of South Carolina.

OBJECTIVE 1: Improve and maintain above average pre-hospital emergency care response times.

INITIATIVE 1.1: Continuously evaluate the deployment status and location of all Ambulances and QRVs within the 911 system.

INITIATIVE 1.2: Continuously evaluate the mean response time of all EMS units responding to 911 requests within Anderson County.

INITIATIVE 1.3: Work with area 1st Responders such as FD and LE, to improve the arrival time of medically trained persons to the scene of an emergency.

INITIATIVE 1.4: BWC will be implemented March 2026. Continuously evaluate these findings to improve care and customer service.

OBJECTIVE 2: Continuously improve the quality of out-of-hospital medical care provided by department personnel.

INITIATIVE 2.1: Patient Care Protocols will be evaluated quarterly and updated as needed to reflect the most current levels of care given on the national level.

INITIATIVE 2.2: Finalize Anderson County EMS Policy Publications and ensure all policies and procedures are pushed out to Anderson County Paramedics. Insure the employee understands the content.

INTIATIVE 2.3: Evaluate and implement surgical cricothyrotomy protocol County wide

INTIATIVE 2.4: Evaluate equipment available to Anderson County Paramedics, replacing worn or dated equipment as needed.

INTIATIVE 2.5: Evaluate QRV stations for safety, employee comfort, and operability.

OBJECTIVE 3: Improve continuity of continuing education and In-Service Training.

INITIATIVE 3.1: Continue with a comprehensive and in-depth In-Service Training program. Insure positive employee engagement and an improved learning atmosphere for the County Paramedics.

INTIATIVE 3.2 Implement County-wide training program for personal not normally involved in emergency response. Training to provide base level knowledge of how to perform lifesaving procedures. To include CPR, Stop the Bleed, AED, Environmental Emergencies and other approved department specific requests.

OBJECTIVE 4: Improve relationships with area Partners

INITIATIVE 4.1: Continue to grow the Anderson County and AnMed Health partnership entered during September 2021.

INTIATIVE 4.3 Continue to build working relationships with area Physicians that normally operate at other area hospitals, ex: St Francis, Prisma, etc.

INTIATIVE 4.4 Implement County-wide training program for personal not normally involved in emergency response. Training to provide base level knowledge of how to perform lifesaving procedures. To include CPR, Stop the Bleed, AED, Environmental Emergencies and other approved department specific requests

INTIATIVE 4.5 Identify areas or programs to implement, to provide the general public a better knowledge of the prehospital emergency care available.

KEY PERFORMANCE INDICATORS – EMS Department:

- Ensure response time compliance of contracted EMS agencies. Agency meets or exceeds 9:59 response time on 90% of P1 calls.
- Ensure acceptable response time compliance of the County QRVs.
- Perform field and operational assessments, providing feedback to EMS crews, law enforcement, and other First Responders.
- Monitoring of all advanced airway placements for success rates, complications, etc through the CQI program.
- Continuous evaluation of the current IST Program and employee satisfaction with the training provided.
- Increase the interaction of the Medical Control Physicians (MCP) and ensure his / her continued involvement in the program, to include standing orders testing of field and administrative personnel. 90% minimum. Obtain and evaluate feedback from the MCP.
- Improved levels of patient care provided by interaction between the Paramedics and the CQI Coordinator.
- Employees comfortable and proficient with the body camera system

EMERGENCY MEDICAL SERVICES			2026		2027		
			DEPT REQ	ADOPTED	DEPT REQ	ADMIN REC	ADOPTED
Personnel Services	520550 511010	SALARIES - FULL TIME	$ 2,743,580	$ 2,743,580	$ 3,037,500	$ 3,037,500	$ 3,037,500
	520550 511020	SALARIES - TEMP/PARTTIME	530,030	530,030	300,000	300,000	300,000
	520550 511030	SALARIES - OVERTIME	1,061,255	1,061,255	900,000	900,000	900,000
	520550 511200	RETIREMENT - SC	716,515	716,515	695,805	695,805	695,805
	520550 511210	RETIREMENT - POLICE	20,150	20,150	20,755	20,755	20,755
	520550 511300	SOCIAL SECURITY	268,760	268,760	262,725	262,725	262,725
	520550 511350	MEDICARE	62,855	62,855	61,445	61,445	61,445
	520550 511600	HEALTH INSURANCE	662,400	662,400	764,400	764,400	764,400
		Total	**6,065,545**	**6,065,545**	**6,042,630**	**6,042,630**	**6,042,630**
Operating	520550 521000	TRAVEL	4,000	4,000	4,000	2,000	2,000
	520550 521100	MEALS	6,000	6,000	6,000	3,000	3,000
	520550 521200	LODGING	6,000	6,000	6,000	5,000	5,000
	520550 521300	TRAINING FOR EMPLOYEES	20,000	20,000	20,000	20,000	20,000
	520550 521400	REGISTRATION FEES	3,000	3,000	3,000	2,000	2,000
	520550 521500	DUES AND SUBSCRIPTIONS	2,000	2,000	2,000	2,000	2,000
	520550 521800	UNIFORMS AND CLOTHING	40,000	40,000	35,000	35,000	35,000
	520550 521900	FOOD	4,000	4,000	4,000	2,500	2,500
	520550 522550	COMPUTER SOFTWARE	12,000	12,000	13,000	13,000	13,000
	520550 522600	POSTAGE	200	200	200	200	200
	520550 523025	SUPPLIES - OFFICE	20,000	20,000	20,000	20,000	20,000
	520550 523050	SUPPLIES - BOOKS & PUBLICATION	300	300	300	300	300
	520550 523150	SUPPLIES - CLEANING	8,000	8,000	7,000	7,000	7,000
	520550 523200	SUPPLIES - SAFETY	20,000	20,000	20,000	20,000	20,000
	520550 523325	SUPPLIES - MEDICAL	80,000	80,000	70,000	70,000	70,000
	520550 524100	REPAIRS TO BUILDING	6,000	6,000	6,000	6,000	6,000
	520550 524300	REPAIRS	20,000	20,000	20,000	10,000	10,000
	520550 525100	ELECTRICITY AND GAS	2,000	2,000	2,000	2,000	2,000
	520550 525200	WATER AND SEWER	2,000	2,000	2,000	2,000	2,000
	520550 525300	TELEPHONE	20,000	20,000	20,000	-	-
	520550 525325	TELEPHONE - MOBILE	-	-	-	200	200
	520550 525400	FUEL AND OIL	99,500	99,500	99,500	115,000	115,000
	520550 527300	RENTAL OF LAND	40,800	40,800	40,800	40,800	40,800
		Total	**415,800**	**415,800**	**400,800**	**378,000**	**378,000**
Contract Services	520550 531100	PROFESSIONAL SERVICES	36,000	36,000	-	-	-
	520550 531250	PHOTOCOPY EQUIPMENTMAINT	6,000	6,000	1,840	1,840	1,840
	520550 531400	SERVICE CONTRACTS	32,000	32,000	-	-	-
	520550 533050	COMMUNICATION EQUIPMENT M	-	-	135	135	135
	520550 533100	COMMUNICATIONS	20,000	20,000	13,165	13,165	13,165
	520550 534050	EMERGENCY MEDICAL SERVICE	2,176,235	2,176,235	2,116,500	2,116,500	2,116,500
		Total	**2,270,235**	**2,270,235**	**2,131,640**	**2,131,640**	**2,131,640**
		TOTAL EMERGENCY MEDICAL SERVICES	**$ 8,751,580**	**$ 8,751,580**	**$ 8,575,070**	**$ 8,552,270**	**$ 8,552,270**

EMS GRANTS			2026		2027		
			DEPT REQ	ADOPTED	DEPT REQ	ADMIN REC	ADOPTED
	520551 523325	SUPPLIES - MEDICAL	$ 16,500	$ 16,500	$ 16,500	$ 16,500	$ 16,500
		TOTAL EMS GRANTS	**$ 16,500**	**$ 16,500**	**$ 16,500**	**$ 16,500**	**$ 16,500**

SPECIAL APPROPRIATIONS-PUBLIC SAFETY

				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	ADMIN REC	ADOPTED
Special Appropriatio	520999	502100	FOOTHILLS ALLIANCE	$ 30,000	$ 18,255	$ 30,000	$ -	$ -
	520999	502200	SAFE HARBOR	6,055	6,055	6,055	-	-
			TOTAL SPECIAL APPROPRIATIONS-PS	**$ 36,055**	**$ 24,310**	**$ 36,055**	**$ -**	**$ -**

DSS INCENTIVE-SHERIFF REVENUES

				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Fund Balance	152000	310000	Fund Balance/Equity	$ 30,000	$ 30,000	$ -	$ -	$ -
		Total		**30,000**	**30,000**	**-**	**-**	**-**
Federal revenue	152000	432000	IV-D - COST REIMBURSEMENTS	25,000	25,000	30,000	30,000	30,000
		Total		**25,000**	**25,000**	**30,000**	**30,000**	**30,000**
			TOTAL DSS INCENTIVE-SHERIFF REVENUES	**$ 55,000**	**$ 55,000**	**$ 30,000**	**$ 30,000**	**$ 30,000**

DSS INCENTIVE-SHERIFF EXPENDITURES

				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Operating	521000	521300	TRAINING FOR EMPLOYEES	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000
	521000	523025	SUPPLIES - OFFICE	10,000	10,000	10,000	10,000	10,000
	521000	523200	SUPPLIES - SAFETY	10,000	10,000	10,000	10,000	10,000
	521000	528600	PROGRAM EXPENDITURE	25,000	25,000	-	-	-
			TOTAL DSS INCENTIVE-SHERIFF EXPENDITURES	**$ 55,000**	**$ 55,000**	**$ 30,000**	**$ 30,000**	**$ 30,000**

VICTIM OF CRIME ACT GRANT REVENUES

				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Federal revenue	157000	431000	FEDERAL GRANT	$ 124,180	$ 124,180	$ 130,000	$ 130,000	$ 130,000
		Total		**124,180**	**124,180**	**130,000**	**130,000**	**130,000**
Transfer Out	157000	640001	T/I - GENERAL FUND	114,570	114,570	128,455	128,455	128,455
		Total		**114,570**	**114,570**	**128,455**	**128,455**	**128,455**
			TOTAL VOCA REVENUES	**$ 238,750**	**$ 238,750**	**$ 258,455**	**$ 258,455**	**$ 258,455**

VICTIM OF CRIME ACT GRANT EXPENDITURES

				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Personnel Services	521100	511010	SALARIES - FULL TIME	$ 150,365	$ 150,365	$ 165,950	$ 165,950	$ 165,950
	521100	511200	RETIREMENT - SC	27,910	27,910	30,800	30,800	30,800
	521100	511300	SOCIAL SECURITY	9,325	9,325	10,290	10,290	10,290
	521100	511350	MEDICARE	2,180	2,180	2,405	2,405	2,405
	521100	511600	HEALTH INSURANCE	43,200	43,200	43,200	43,200	43,200
		Total		**232,980**	**232,980**	**252,645**	**252,645**	**252,645**
Operating	521100	525400	FUEL AND OIL	4,260	4,260	4,300	4,300	4,300
	521100	526500	INSURANCE - VEHICLES	1,510	1,510	1,510	1,510	1,510
		Total		**5,770**	**5,770**	**5,810**	**5,810**	**5,810**
			TOTAL VOCA EXPENDITURES	**$ 238,750**	**$ 238,750**	**$ 258,455**	**$ 258,455**	**$ 258,455**

HAZMAT REVENUES

				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Fund Balance	163000	310000	Fund Balance/Equity	$ 17,400	$ 17,400	$ -	$ -	$ -
		Total		**17,400**	**17,400**	**-**	**-**	**-**
Local revenue	163000	418100	LOCAL CONTRIBUTIONS	53,000	53,000	53,500	53,500	53,500
		Total		**53,000**	**53,000**	**53,500**	**53,500**	**53,500**
			TOTAL HAZMAT REVENUES	**$ 70,400**	**$ 70,400**	**$ 53,500**	**$ 53,500**	**$ 53,500**

HAZMAT EXPENDITURES

				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Operating	521150	521000	TRAVEL	$ 700	$ 700	$ 700	$ 700	$ 700
	521150	521100	MEALS	500	500	400	400	400
	521150	521200	LODGING	1,000	1,000	1,200	1,200	1,200
	521150	521300	TRAINING FOR EMPLOYEES	2,000	2,000	1,750	1,750	1,750
	521150	521800	UNIFORMS AND CLOTHING	4,000	4,000	3,000	3,000	3,000
	521150	522550	COMPUTER SOFTWARE	13,000	13,000	12,750	12,750	12,750
	521150	522600	POSTAGE	2,000	2,000	2,000	2,000	2,000
	521150	524300	REPAIRS	3,400	3,400	-	-	-
	521150	525300	TELEPHONE	1,900	1,900	1,500	1,500	1,500
	521150	525400	FUEL AND OIL	1,870	1,870	-	-	-
	521150	526300	INSURANCE - EQUIPMENT	820	820	750	750	750
	521150	526500	INSURANCE - VEHICLES	6,560	6,560	5,750	5,750	5,750
	521150	528600	PROGRAM EXPENDITURE	30,150	30,150	23,200	23,200	23,200
		Total		**67,900**	**67,900**	**53,000**	**53,000**	**53,000**
Contract Services	521150	533050	COMMUNICATION EQUIPMENT M	2,500	2,500	500	500	500
		Total		**2,500**	**2,500**	**500**	**500**	**500**
			Total HAZMAT EXPENDITURES	**$ 70,400**	**$ 70,400**	**$ 53,500**	**$ 53,500**	**$ 53,500**

FEMA REVENUES

				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
State revenue	165000	421300	STATE GRANTS	$ 1,700,000	$ 1,700,000	$ 1,650,000	$ 1,650,000	$ 1,650,000
		Total		**1,700,000**	**1,700,000**	**1,650,000**	**1,650,000**	**1,650,000**
Federal revenue	165000	431000	FEDERAL GRANT	9,422,345	9,422,345	8,537,505	8,537,505	8,537,505
		Total		**9,422,345**	**9,422,345**	**8,537,505**	**8,537,505**	**8,537,505**
Transfer In	165000	640177	T/I - COUNTY ACCOMMODATIONS FE	277,790	277,790	-	-	-
	165000	640196	T/I - INFRASTRUCTURE RESERVE	1,309,715	1,309,715	909,715	909,715	909,715
	165000	640360	T/I - CAPITAL PROJECTS	217,910	217,910	218,250	218,250	218,250
		Total		**1,805,415**	**1,805,415**	**1,127,965**	**1,127,965**	**1,127,965**
		TOTAL FEMA REVENUES		**$12,927,760**	**$12,927,760**	**$11,315,470**	**$11,315,470**	**$11,315,470**

FEMA EXPENDITURES

				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Personnel Services	521200	511080	SALARY REIMBURSEMENT	$ 45,000	$ 45,000	$ 45,000	$ 45,000	$ 45,000
		Total		**45,000**	**45,000**	**45,000**	**45,000**	**45,000**
	521200	528600	PROGRAM EXPENDITURE	6,237,310	6,237,310	4,666,920	4,666,920	4,666,920
		Total		**6,237,310**	**6,237,310**	**4,666,920**	**4,666,920**	**4,666,920**
Contract Services	521200	531100	PROFESSIONAL SERVICES	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000
		Total		**6,500,000**	**6,500,000**	**6,500,000**	**6,500,000**	**6,500,000**
Capital Outlay	521200	544990	CAPITAL PURCHASES	145,450	145,450	103,550	103,550	103,550
		Total		**145,450**	**145,450**	**103,550**	**103,550**	**103,550**
		TOTAL FEMA EXPENDITURES		**$12,927,760**	**$12,927,760**	**$11,315,470**	**$11,315,470**	**$11,315,470**

DETENTION CENTER CANTEEN REVENUES

				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Local revenue	173000	412509	CONCESSIONS	$ 175,000	$ 175,000	$ 175,000	$ 175,000	$ 175,000
	173000	412510	COMMISSARY - TELECOM	125,000	125,000	125,000	125,000	125,000
		TOTAL CANTEEN REVENUES		**$ 300,000**	**$ 300,000**	**$ 300,000**	**$ 300,000**	**$ 300,000**

DETENTION CENTER CANTEEN EXPENDITURES

				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Operating	521250	523300	SUPPLIES - CHEMICALS	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000
	521250	523350	SUPPLIES - BOARDING	100,000	100,000	100,000	100,000	100,000
	521250	524100	REPAIRS TO BUILDING	80,000	80,000	80,000	80,000	80,000
	521250	524200	REPAIRS TO EQUIPMENT	75,000	75,000	75,000	75,000	75,000
	521250	528600	PROGRAM EXPENDITURE	10,000	10,000	10,000	10,000	10,000
	521250	528700	COMMISSARY - TELECOM	15,000	15,000	15,000	15,000	15,000
		TOTAL CANTEEN EXPENDITURES		**$ 300,000**	**$ 300,000**	**$ 300,000**	**$ 300,000**	**$ 300,000**

E911 REVENUES				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Fund Balance	174000	310000	Fund Balance/Equity	$ 4,344,870	$ (5,130)	$ 51,135	$ 51,135	$ 51,135
		Total		**4,344,870**	**(5,130)**	**51,135**	**51,135**	**51,135**
Local revenue	174000	412501	E-911 TARIFF	340,000	340,000	285,600	285,600	285,600
		Total		**340,000**	**340,000**	**285,600**	**285,600**	**285,600**
State revenue	174000	421300	STATE GRANTS	586,400	586,400	582,000	582,000	582,000
	174000	422100	STATE PSAP	550,000	550,000	600,000	600,000	600,000
		Total		**1,136,400**	**1,136,400**	**1,182,000**	**1,182,000**	**1,182,000**
		TOTAL E911 REVENUES		**$ 5,821,270**	**$ 1,471,270**	**$ 1,518,735**	**$ 1,518,735**	**$ 1,518,735**

E911 EXPENDITURES				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Personnel Services	521300	511010	SALARIES - FULL TIME	$ 510,550	$ 510,550	$ 536,080	$ 536,080	$ 536,080
	521300	511020	SALARIES - TEMP/PARTTIME	22,000	22,000	23,100	23,100	23,100
	521300	511030	SALARIES - OVERTIME	40,000	40,000	42,000	42,000	42,000
	521300	511150	COST OF LIVING/MERIT	-	-	11,000	11,000	11,000
	521300	511180	INSURANCE RESERVE FUND	-	-	8,000	8,000	8,000
	521300	511200	RETIREMENT - SC	88,430	88,430	92,850	92,850	92,850
	521300	511210	RETIREMENT - POLICE	20,410	20,410	21,430	21,430	21,430
	521300	511300	SOCIAL SECURITY	35,500	35,500	37,275	37,275	37,275
	521300	511350	MEDICARE	8,300	8,300	8,715	8,715	8,715
	521300	511500	WORKMEN'S COMPENSATION	10,730	10,730	11,265	11,265	11,265
	521300	511600	HEALTH INSURANCE	86,400	86,400	90,720	90,720	90,720
		Total		**822,320**	**822,320**	**882,435**	**882,435**	**882,435**
Operating	521300	521000	TRAVEL	150	150	150	150	150
	521300	521100	MEALS	400	400	400	400	400
	521300	521200	LODGING	800	800	800	800	800
	521300	521300	TRAINING FOR EMPLOYEES	23,600	23,600	23,600	23,600	23,600
	521300	522550	COMPUTER SOFTWARE	318,700	318,700	286,500	286,500	286,500
	521300	523025	SUPPLIES - OFFICE	500	500	500	500	500
	521300	523075	SUPPLIES - PRINTING	500	500	250	250	250
	521300	523225	SUPPLIES - DATA PROCESSIN	25,000	25,000	50,400	50,400	50,400
	521300	524200	REPAIRS TO EQUIPMENT	10,000	10,000	10,000	10,000	10,000
	521300	525100	ELECTRICITY AND GAS	36,350	36,350	31,500	31,500	31,500
	521300	525200	WATER AND SEWER	2,370	2,370	2,700	2,700	2,700
	521300	525300	TELEPHONE	50,400	50,400	49,400	49,400	49,400
	521300	526600	INSURANCE - DATA PROCESSI	2,880	2,880	2,600	2,600	2,600
		Total		**471,650**	**471,650**	**458,800**	**458,800**	**458,800**
Contract Services	521300	531100	PROFESSIONAL SERVICES	146,900	146,900	132,600	132,600	132,600
	521300	531250	PHOTOCOPY EQUIPMENTMAINT	6,000	6,000	5,300	5,300	5,300
	521300	533050	COMMUNICATION EQUIPMENT M	24,400	24,400	24,000	24,000	24,000
	521300	534150	BELL SOUTH - E911 FEE	-	-	15,600	15,600	15,600
		Total		**177,300**	**177,300**	**177,500**	**177,500**	**177,500**
Capital Outlay	521300	544990	CAPITAL PURCHASES	4,350,000	-	-	-	-
		Total		**4,350,000**	**-**	**-**	**-**	**-**
		TOTAL E911 EXPENDITURES		**$ 5,821,270**	**$ 1,471,270**	**$ 1,518,735**	**$ 1,518,735**	**$ 1,518,735**

OFFICE OF JUSTICE PROGRAMS REVENUES

				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
State revenue	181000	421300	STATE GRANTS	$ 250,000	$ 250,000	$ 290,000	$ 290,000	$ 290,000
		Total		**250,000**	**250,000**	**290,000**	**290,000**	**290,000**
Federal revenue	181000	431000	FEDERAL GRANT	327,010	327,010	663,930	663,930	663,930
		Total		**327,010**	**327,010**	**663,930**	**663,930**	**663,930**
Transfer In	181000	640001	T/I - GENERAL FUND	139,675	139,675	222,340	222,340	222,340
		Total		**139,675**	**139,675**	**222,340**	**222,340**	**222,340**
		TOTAL OJP PROGRAMS REVENUE		**$ 716,685**	**$ 716,685**	**$ 1,176,270**	**$ 1,176,270**	**$ 1,176,270**

OFFICE OF JUSTICE PROGRAMS EXPENDITURES

				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Personnel Services	521350	511010	SALARIES - FULL TIME	$ 58,515	$ 58,515	$ 59,580	$ 59,580	$ 59,580
	521350	511150	COST OF LIVING/MERIT	-	-	1,505	1,505	1,505
	521350	511200	RETIREMENT - SC	10,860	10,860	11,390	11,390	11,390
	521350	511300	SOCIAL SECURITY	3,630	3,630	3,805	3,805	3,805
	521350	511350	MEDICARE	850	850	890	890	890
	521350	511500	WORKMEN'S COMPENSATION	100	100	100	100	100
		Total		**73,955**	**73,955**	**77,270**	**77,270**	**77,270**
Operating	521350	521100	MEALS	1,130	1,130	400	400	400
	521350	521200	LODGING	2,400	2,400	1,200	1,200	1,200
	521350	521300	TRAINING FOR EMPLOYEES	-	-	1,800	1,800	1,800
	521350	525325	TELEPHONE - MOBILE	2,000	2,000	600	600	600
	521350	528600	PROGRAM EXPENDITURE	107,200	107,200	65,000	65,000	65,000
		Total		**112,730**	**112,730**	**69,000**	**69,000**	**69,000**
Contract Services	521350	531100	PROFESSIONAL SERVICES	500,000	500,000	970,000	970,000	970,000
		Total		**500,000**	**500,000**	**970,000**	**970,000**	**970,000**
Capital Outlay	521350	544990	CAPITAL PURCHASES	30,000	30,000	60,000	60,000	60,000
		Total		**30,000**	**30,000**	**60,000**	**60,000**	**60,000**
		TOTAL OJP PROGRAM EXPENDITURES		**$ 716,685**	**$ 716,685**	**$ 1,176,270**	**$ 1,176,270**	**$ 1,176,270**

DUKE POWER EPD REVENUES

				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Fund Balance	191000	310000	Fund Balance/Equity	$ 77,050	$ 77,050	$ 38,600	$ 38,600	$ 38,600
		Total		**77,050**	**77,050**	**38,600**	**38,600**	**38,600**
Local revenue	191000	418100	LOCAL CONTRIBUTIONS	-	-	15,000	15,000	15,000
	191000	418120	MISCELLANEOUS	15,000	15,000	-	-	-
		Total		**15,000**	**15,000**	**15,000**	**15,000**	**15,000**
		TOTAL DUKE POWER EPD REVENUES		**$ 92,050**	**$ 92,050**	**$ 53,600**	**$ 53,600**	**$ 53,600**

DUKE POWER EPD EXPENDITURES

				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Operating	521400	521000	TRAVEL	$ 1,000	$ 1,000	$ -	$ -	$ -
	521400	521100	MEALS	2,000	2,000	-	-	-
	521400	521200	LODGING	3,000	3,000	-	-	-
	521400	521300	TRAINING FOR EMPLOYEES	3,000	3,000	3,000	3,000	3,000
	521400	521900	FOOD	2,000	2,000	-	-	-
	521400	523025	SUPPLIES - OFFICE	6,000	6,000	6,000	6,000	6,000
	521400	524200	REPAIRS TO EQUIPMENT	7,000	7,000	4,600	4,600	4,600
	521400	524300	REPAIRS	3,000	3,000	-	-	-
	521400	526300	INSURANCE - EQUIPMENT	50	50	-	-	-
	521400	528600	PROGRAM EXPENDITURE	35,000	35,000	25,000	25,000	25,000
		Total		**62,050**	**62,050**	**38,600**	**38,600**	**38,600**
Contract Services	521400	533050	COMMUNICATION EQUIPMENT M	5,000	5,000	5,000	5,000	5,000
		Total		**5,000**	**5,000**	**5,000**	**5,000**	**5,000**
Capital Outlay	521400	544990	CAPITAL PURCHASES	25,000	25,000	10,000	10,000	10,000
		Total		**25,000**	**25,000**	**10,000**	**10,000**	**10,000**
		TOTAL DUKE POWER EPD EXPENDITURES		**$ 92,050**	**$ 92,050**	**$ 53,600**	**$ 53,600**	**$ 53,600**

NARCOTICS FUND REVENUES

				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Fund Balance	195000	310000	Fund Balance/Equity	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000
		Total		**250,000**	**250,000**	**250,000**	**250,000**	**250,000**
Local revenue	195000	415160	HOLDING NARCOTICS REVENUE	100,000	100,000	100,000	100,000	100,000
	195000	415170	STATE NARCOTICS REVENUE	50,000	50,000	50,000	50,000	50,000
	195000	415180	FEDERAL NARCOTICS REVENUE	300,000	300,000	300,000	300,000	300,000
		Total		**450,000**	**450,000**	**450,000**	**450,000**	**450,000**
		TOTAL NARCOTICS FUND REVENUES		**$ 700,000**	**$ 700,000**	**$ 700,000**	**$ 700,000**	**$ 700,000**

NARCOTICS FUND EXPENDITURES

				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Operating	521500	528600	PROGRAM EXPENDITURE	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000
		TOTAL NARC HOLDING EXPENDITURES		**$ 300,000**	**$ 300,000**	**$ 300,000**	**$ 300,000**	**$ 300,000**

				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Operating	521501	528600	PROGRAM EXPENDITURE	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000
		TOTAL NARC STATE EXPENDITURES		**$ 100,000**	**$ 100,000**	**$ 100,000**	**$ 100,000**	**$ 100,000**

				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Operating	521502	528600	PROGRAM EXPENDITURE	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000
		TOTAL NARC FEDERAL EXPENDITURES		**$ 300,000**	**$ 300,000**	**$ 300,000**	**$ 300,000**	**$ 300,000**

SHERIFF'S NON-DRUG FORFEITURE REVENUES

				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Fund Balance	198000	310000	Fund Balance/Equity	$ 105,200	$ 105,200	$ 105,200	$ 105,200	$ 105,200
		Total		**105,200**	**105,200**	**105,200**	**105,200**	**105,200**
Local revenue	198000	415190	SHERIFF - NONFORFEITURE DRUG	15,000	15,000	15,000	15,000	15,000
	198000	419900	INTEREST INCOME	4,800	4,800	4,800	4,800	4,800
		Total		**19,800**	**19,800**	**19,800**	**19,800**	**19,800**
		TOTAL NON-DRUG REVENUE		**$ 125,000**	**$ 125,000**	**$ 125,000**	**$ 125,000**	**$ 125,000**

SHERIFF'S NON-DRUG FORFEITURE EXPENDITURES

				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Operating	521550	528600	PROGRAM EXPENDITURE	$ 125,000	$ 125,000	$ 125,000	$ 125,000	$ 125,000
		TOTAL NON-DRUG EXPENDITURES		**$ 125,000**	**$ 125,000**	**$ 125,000**	**$ 125,000**	**$ 125,000**

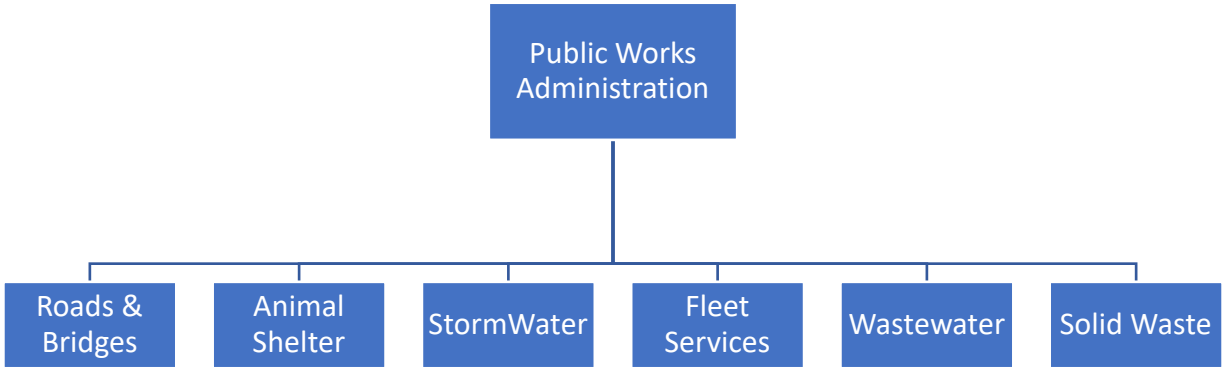
OPIOID RECOVERY REVENUES

				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Local revenue	107000	419900	INTEREST INCOME	$ -	$ -	$ 50,000	$ 50,000	$ 50,000
		Total		**-**	**-**	**50,000**	**50,000**	**50,000**
State revenue	107000	421300	STATE GRANTS	600,000	600,000	1,950,000	1,950,000	1,950,000
		Total		**600,000**	**600,000**	**1,950,000**	**1,950,000**	**1,950,000**
				$ 600,000	**$ 600,000**	**$ 2,000,000**	**$ 2,000,000**	**$ 2,000,000**

OPIOID RECOVERY EXPENDITURES

				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Operating	521600	528600	PROGRAM EXPENDITURE	$ 600,000	$ 600,000	$ 1,850,000	$ 1,850,000	$ 1,850,000
		Total		**600,000**	**600,000**	**1,850,000**	**1,850,000**	**1,850,000**
Capital Outlay	521600	544010	CIP	-	-	150,000	150,000	150,000
		Total		**-**	**-**	**150,000**	**150,000**	**150,000**
				$ 600,000	**$ 600,000**	**$ 2,000,000**	**$ 2,000,000**	**$ 2,000,000**

Public Works



VISION:

The professionals of the Public Works Division will provide the services and infrastructure needed to assist Anderson County to thrive economically and help its citizens enjoy a rich quality of life.

MISSION:

The Mission of the Public Works Division is to be good stewards of the County's infrastructure and protect its natural resources, through smart planning, efficient and effective management, and appropriate enforcement.

VALUES:

- **Integrity and Trust** – We believe that we cannot be effective without public trust. We not only strive to do the right thing, we make sure it looks right as well. If we fail to do the right thing we acknowledge our mistake and work diligently to correct it. We keep our commitments and honor our word. We believe in honesty in everything we do.
- **Excellent Public Service** – We believe it an honor to serve our community. We try to be empathetic to the needs of our citizens. We are respectful and courteous to all our customers, both internal and external. It is our job to go the extra mile.
- **Dependable and Accountable** – We believe these to be cornerstones of good relationships, with our coworkers and our citizens. We value the taxpayer's dollar more than our own and use it wisely.
- **Excellence** – We believe no job is worth doing if you can't do it right. We strive for excellence in everything we do.
- **Caring** – We care about the safety and well-being of our co-workers, citizens, and our community as a whole.

530150 ROADS AND BRIDGES

MISSION:

Our mission is to maintain the roads, bridges, and pedestrian facilities owned by Anderson County in an effective and efficient manner with the safety of our citizens our top priority.

SERVICES PROVIDED:

- Roads – Maintain 1554+/- miles of County Roads
- Asphalt: Resurfacing, Sealing, Patching, New Driveway Aprons
- Roadway Drainage: Ditch Maintenance, Culverts, Driveway Pipes
- Shoulder Maintenance: Mowing, Spraying, Tree Removal, Litter Pickup
- Signs: Regulatory, Warning, Directional, All (State & County Roads) Street Names
- Utility Coordination and Right of Way Management
- Asset Management (GIS mapping, Easements, Evaluations)
- Bridges – Maintain 160 Vehicular and 5 Pedestrian County Bridges
- New Subdivisions – Plan Review and Construction Inspections
- Project Design & Management
- Transportation Planning – Continually plan for our future road needs.
- Airport ground maintenance, mowing, spraying, wildlife control, airfield light maintenance, asphalt maintenance.

OBJECTIVES AND MEASURES:

Road shoulders mowed 5 times or more: 100%
Percentage of bridges classified as substandard: 3%
Percentage of SCDOT Bridge Inspection reports with no flags: 29%
Percentage of bridges that are posted for load: 34%

ROADS & BRIDGES			2026		2027		
			DEPT REQ	ADOPTED	DEPT REQ	ADMIN REC	ADOPTED
Personnel Services	530150 511010	SALARIES - FULL TIME	4,482,600	4,482,600	4,364,970	4,364,970	4,364,970
	530150 511020	SALARIES - TEMP/PARTTIME	45,000	45,000	25,000	25,000	25,000
	530150 511030	SALARIES - OVERTIME	300,000	300,000	300,000	300,000	300,000
	530150 511200	RETIREMENT - SC	896,000	896,000	870,460	870,460	870,460
	530150 511300	SOCIAL SECURITY	300,685	300,685	290,780	290,780	290,780
	530150 511350	MEDICARE	70,320	70,320	68,005	68,005	68,005
	530150 511600	HEALTH INSURANCE	1,137,600	1,137,600	1,248,000	1,248,000	1,248,000
	530150 511990	REQUESTED POSITION(S)	178,255	-	-	-	-
		Total	**7,410,460**	**7,232,205**	**7,167,215**	**7,167,215**	**7,167,215**
Operating	530150 521000	TRAVEL	12,000	9,000	9,000	2,000	2,000
	530150 521100	MEALS	18,200	14,000	15,000	14,000	14,000
	530150 521200	LODGING	18,000	12,000	12,000	5,000	5,000
	530150 521300	TRAINING FOR EMPLOYEES	21,000	21,000	15,000	10,000	10,000
	530150 521400	REGISTRATION FEES	15,000	15,000	12,000	8,000	8,000
	530150 521500	DUES AND SUBSCRIPTIONS	12,800	12,800	12,800	12,800	12,800
	530150 521800	UNIFORMS AND CLOTHING	75,000	75,000	76,000	76,000	76,000
	530150 522150	CREDIT CARD CHARGES	2,000	2,000	2,000	2,000	2,000
	530150 522400	ADVERTISING	700	700	700	-	-
	530150 522600	POSTAGE	550	550	550	550	550
	530150 523025	SUPPLIES - OFFICE	33,000	33,000	33,000	30,000	30,000
	530150 523050	SUPPLIES - BOOKS & PUBLICATION	925	925	1,000	1,000	1,000
	530150 523075	SUPPLIES - PRINTING	5,500	5,500	2,500	2,500	2,500
	530150 523125	SUPPLIES - SMALL HAND TOOLS	30,000	30,000	30,000	30,000	30,000
	530150 523175	SUPPLIES - LANDSCAPING	38,000	38,000	38,000	38,000	38,000
	530150 523200	SUPPLIES - SAFETY	45,000	45,000	45,000	45,000	45,000
	530150 523300	SUPPLIES - CHEMICALS	8,000	8,000	12,000	12,000	12,000
	530150 523450	SUPPLIES - SIGNS	130,000	130,000	150,000	150,000	150,000
	530150 523475	SUPPLIES - STONE	250,000	250,000	250,000	250,000	250,000
	530150 523500	SUPPLIES - ASPHALT	450,000	450,000	450,000	450,000	450,000
	530150 523525	SUPPLIES - CONCRETE	50,000	50,000	50,000	35,000	35,000
	530150 523550	SUPPLIES - BUILDING	30,000	30,000	30,000	25,000	25,000
	530150 523575	SUPPLIES - PIPES	200,000	200,000	200,000	200,000	200,000
	530150 523600	SUPPLIES - GUARDRAIL	25,000	25,000	25,000	25,000	25,000
	530150 523625	SUPPLIES - STEEL	30,000	30,000	30,000	30,000	30,000
	530150 525300	TELEPHONE	1,500	1,500	1,500	1,500	1,500
	530150 525325	TELEPHONE - MOBILE	31,000	31,000	34,000	34,000	34,000
	530150 525400	FUEL AND OIL	450,000	450,000	450,000	350,000	350,000
	530150 525500	PERMITS	800	800	800	800	800
	530150 527200	RENT - EQUIPMENT	20,000	20,000	30,000	30,000	30,000
	530150 528200	REGISTRATION AND TAGFEE	50	50	55	55	55
		Total	**2,004,025**	**1,990,825**	**2,017,905**	**1,870,205**	**1,870,205**
Contract Services	530150 531100	PROFESSIONAL SERVICES	200,000	200,000	350,000	300,000	300,000
	530150 531250	PHOTOCOPY EQUIPMENTMAINT	14,000	14,000	14,000	14,000	14,000
	530150 531400	SERVICE CONTRACTS	305,000	305,000	250,000	250,000	250,000
	530150 534200	LABORATORY TESTING	4,500	4,500	4,500	4,500	4,500
	530150 534250	MEDICAL	2,500	2,500	5,000	5,000	5,000
	530150 535400	STRIPING	150,000	150,000	150,000	150,000	150,000
		Total	676,000	676,000	773,500	723,500	723,500
		TOTAL ROADS & BRIDGES	**$ 10,090,485**	**$ 9,899,030**	**$ 9,958,620**	**$ 9,760,920**	**$ 9,760,920**

COUNTY COUNCIL PAVING EXPENDITURES

				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	ADMIN REC	ADOPTED
Operating	530300	528600	COUNCIL PAVING	$ 43,900	$ 43,900	$ -	$ -	$ -
Operating	530303	528600	COUNCIL PAVING DISTRICT 3	13,385	13,385	-	-	-
Operating	530304	528600	COUNCIL PAVING DISTRICT 4	11,400	11,400	-	-	-
			TOTAL COUNTY COUNCIL PAVING	**$ 68,685**	**$ 68,685**	**$ -**	**$ -**	**$ -**

TRANSPORTATION COMMITTEE

				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Transfers in	137000	640139	TRANSFER IN "C" FUNDS	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000
			TOTAL TRANSPORTATION COMMITTEE REVENUES	**$ 2,000**	**$ 2,000**	**$ 2,000**	**$ 2,000**	**$ 2,000**

				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Operating	531050	522100	BANK FEES AND CHARGES	$ 200	$ 200	$ 200	$ 200	$ 200
	531050	523025	SUPPLIES - OFFICE	1,800	1,800	1,800	1,800	1,800
			TOTAL TRANSPORTATION COMMITTEE EXPENDITURES	**$ 2,000**	**$ 2,000**	**$ 2,000**	**$ 2,000**	**$ 2,000**

CAPITAL PROJECTS SALES TAX

				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Local revenue	138000	418100	LOCAL CONTRIBUTIONS	$ 500,000	$ 500,000	$ -	$ -	$ -
			TOTAL CAPITAL PROJECTS SALES TAX REVENUE	**$ 500,000**	**$ 500,000**	**$ -**	**$ -**	**$ -**

				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Capital Outlay	531350	544010	CIP	$ 500,000	$ 500,000	$ -	$ -	$ -
			TOTAL CAPITAL PROJECTS SALES TAX EXPENDITURES	**$ 500,000**	**$ 500,000**	**$ -**	**$ -**	**$ -**

"C" FUND REVENUES

				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Fund Balance	139000	310000	Fund Balance/Equity	$ 35,675	$ 35,675	$ 4,707,000	$ 4,707,000	$ 4,707,000
			Total	**35,675**	**35,675**	**4,707,000**	**4,707,000**	**4,707,000**
Local revenue	139000	418100	LOCAL CONTRIBUTIONS	100,000	100,000	100,000	100,000	100,000
	139000	419900	INTEREST INCOME	-	-	80,000	80,000	80,000
			Total	**100,000**	**100,000**	**180,000**	**180,000**	**180,000**
State revenue	139000	423100	"C" FUNDS REVENUE	5,575,180	5,575,180	1,750,000	1,750,000	1,750,000
	139000	423101	"C" FUND BONUS	64,430	64,430	65,000	65,000	65,000
			Total	**5,639,610**	**5,639,610**	**1,815,000**	**1,815,000**	**1,815,000**
Transfer Out	139000	640196	T/I - INFRASTRUCTURE RESERVE	226,715	226,715	-	-	-
			TOTAL "C" FUND REVENUES	**226,715**	**226,715**	**-**	**-**	**-**
				$ 6,002,000	**$ 6,002,000**	**$ 6,702,000**	**$ 6,702,000**	**$ 6,702,000**

"C" FUND EXPENDITURES

				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Capital Outlay	531000	544010	CIP	$ 6,000,000	$ 6,000,000	$ 6,700,000	$ 6,700,000	$ 6,700,000
			Total	**6,000,000**	**6,000,000**	**6,700,000**	**6,700,000**	**6,700,000**
TBD	139000	650137	T/O - TRANSPORTATION COMM	2,000	2,000	2,000	2,000	2,000
			TOTAL "C" FUND EXPENDITURES	**2,000**	**2,000**	**2,000**	**2,000**	**2,000**
				$ 6,002,000	**$ 6,002,000**	**$ 6,702,000**	**$ 6,702,000**	**$ 6,702,000**

INFRASTRUCTURE-BRIDGES REVENUES

				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Transfer In	176000	640196	T/I - INFRASTRUCTURE RESERVE	$ 1,000,000	$ 1,000,000	$ 2,800,000	$ 1,000,000	$ 1,000,000
			TOTAL INFRASTRUCTURE REVENUES	**$ 1,000,000**	**$ 1,000,000**	**$ 2,800,000**	**$ 1,000,000**	**$ 1,000,000**

INFRASTRUCTURE-BRIDGES EXPENDITURES

				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Capital Outlay	531200	544010	CIP	$ 1,000,000	$ 1,000,000	$ 2,800,000	$ 1,000,000	$ 1,000,000
			TOTAL INFRASTRUCTURE EXPENDITURES	**$ 1,000,000**	**$ 1,000,000**	**$ 2,800,000**	**$ 1,000,000**	**$ 1,000,000**

INFRASTRUCTURE REVENUES

				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Fund Balance	196000	310000	Fund Balance/Equity	$ 1,091,430	$ 1,091,430	$ 2,738,905	$ 2,579,255	$ 2,579,255
		Total		**1,091,430**	**1,091,430**	**2,738,905**	**2,579,255**	**2,579,255**
Local revenue	196000	410101	PROPERTY TAXES - RPC CURRENT	1,530,000	1,530,000	1,627,070	861,390	861,390
	196000	410102	PROPERTY TAXES - RPC DELINQUEN	65,000	65,000	78,800	78,800	78,800
	196000	410103	PROPERTY TAXES - VEHICLES	350,000	350,000	281,930	149,260	149,260
	196000	410105	PROPERTY TAXES - FILOT	90,000	90,000	79,635	79,635	79,635
		Total		**2,035,000**	**2,035,000**	**2,067,435**	**1,169,085**	**1,169,085**
State revenue	196000	421200	HOMESTEAD	70,000	70,000	69,760	69,760	69,760
		Total		**70,000**	**70,000**	**69,760**	**69,760**	**69,760**
			TOTAL INFRASTRUCTURE REVENUES	**$ 3,196,430**	**$ 3,196,430**	**$ 4,876,100**	**$ 3,818,100**	**$ 3,818,100**
	531250	522550	COMPUTER SOFTWARE	-	-	2,787,735	1,729,735	1,729,735
	196000	650102	T/O - GRANT	60,000	60,000	-	-	-
	196000	650117	T/O - TTI	-	-	178,650	178,650	178,650
	196000	650139	T/O - C FUNDS	226,715	226,715	-	-	-
	196000	650142	T/O - AIRPORT	600,000	600,000	-	-	-
	196000	650165	T/O - FEMA	1,309,715	1,309,715	909,715	909,715	909,715
	196000	650176	T/O - INFRASTRUCTURE	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
			TOTAL INFRASTRUCTURE EXPENDITURES	**$ 3,196,430**	**$ 3,196,430**	**$ 4,876,100**	**$ 3,818,100**	**$ 3,818,100**

530200 FLEET SERVICES

MISSION:

Our mission is to maintain the county's fleet in a safe and reliable condition as effectively and efficiently as possible so the other departments can safely and reliably deliver their services to the citizens of Anderson County.

SERVICES PROVIDED:

- Manage, maintain, and repair 1,000+ units of the County's fleet. This includes Sheriff Vehicles, administrative cars and trucks, garbage trucks, dump trucks, and heavy equipment.
- Assist county departments in the selection of new equipment.
- Assist Finance and other departments with long range capital planning.
- Assist Purchasing in the disposal of surplus equipment.
- Units per mechanic: HD Tech 100 and LD Techs 125

Performance Measure	Actual FY-2025	Goal FY 2026	Goal FY 2027
Increase our billable hours	70%	75%	75%
Fleet Availability	95%	96%	96%

FLEET SERVICES			2026		2027		
			DEPT REQ	ADOPTED	DEPT REQ	ADMIN REC	ADOPTED
Personnel Services	530200 511010	SALARIES - FULL TIME	$ 1,050,000	$ 1,139,920	$ 1,200,710	$ 1,200,710	$ 1,200,710
	530200 511020	SALARIES - TEMP/PARTTIME	16,000	16,000	16,000	16,000	16,000
	530200 511030	SALARIES - OVERTIME	14,000	14,000	14,000	14,000	14,000
	530200 511080	SALARY REIMBURSEMENT	(28,000)	(28,000)	(25,000)	(25,000)	(25,000)
	530200 511200	RETIREMENT - SC	196,150	217,140	228,420	228,420	228,420
	530200 511300	SOCIAL SECURITY	65,525	72,535	76,305	76,305	76,305
	530200 511350	MEDICARE	15,325	16,965	17,845	17,845	17,845
	530200 511600	HEALTH INSURANCE	211,200	288,000	312,000	312,000	312,000
	530200 511980	UPGRADE(S)	15,000	15,000	15,000	15,000	15,000
	530200 511990	REQUESTED POSITION(S)	255,035	-	261,885	-	-
		Total	**1,810,235**	**1,751,560**	**2,117,165**	**1,855,280**	**1,855,280**
Operating	530200 521000	TRAVEL	2,500	2,500	2,500	2,500	2,500
	530200 521100	MEALS	3,900	3,900	4,000	4,000	4,000
	530200 521200	LODGING	4,000	4,000	4,000	4,000	4,000
	530200 521300	TRAINING FOR EMPLOYEES	10,000	10,000	10,000	10,000	10,000
	530200 521400	REGISTRATION FEES	4,000	4,000	4,000	4,000	4,000
	530200 521500	DUES AND SUBSCRIPTIONS	1,000	1,000	1,000	1,000	1,000
	530200 521800	UNIFORMS AND CLOTHING	18,000	18,000	25,000	25,000	25,000
	530200 522550	COMPUTER SOFTWARE	28,500	28,500	28,875	28,875	28,875
	530200 522600	POSTAGE	650	650	650	500	500
	530200 522650	FREIGHT EXPENSE	2,500	2,500	2,500	2,500	2,500
	530200 523025	SUPPLIES - OFFICE	6,500	6,500	6,500	6,500	6,500
	530200 523050	SUPPLIES - BOOKS & PUBLICATION	850	850	850	850	850
	530200 523125	SUPPLIES - SMALL HAND TOOLS	12,500	12,500	12,500	12,500	12,500
	530200 523200	SUPPLIES - SAFETY	6,450	6,450	6,450	6,450	6,450
	530200 523375	SUPPLIES - AUTO	20,000	20,000	21,000	21,000	21,000
	530200 523650	SUPPLIES - PARTS PURCHASE	1,500,000	1,500,000	1,600,000	1,600,000	1,600,000
	530200 523675	SUPPLIES - PARTS REIMBURS	(200,000)	(200,000)	(250,000)	(250,000)	(250,000)
	530200 524100	REPAIRS TO BUILDING	230,000	230,000	-	-	-
	530200 524200	REPAIRS TO EQUIPMENT	7,500	7,500	7,500	7,500	7,500
	530200 525300	TELEPHONE	18,000	18,000	18,000	18,000	18,000
	530200 525325	TELEPHONE - MOBILE	4,800	4,800	2,500	2,500	2,500
	530200 525350	TELEPHONE - INTERNET	650	650	650	650	650
	530200 525400	FUEL AND OIL	18,000	18,000	18,000	18,000	18,000
	530200 525425	FUEL AND OIL REIMBURSEMEN	(1,800,000)	(1,800,000)	(1,600,000)	(1,600,000)	(1,600,000)
	530200 525450	FUEL AND OIL - PURCHASED	2,000,000	2,000,000	1,860,000	1,860,000	1,860,000
	530200 528200	REGISTRATION AND TAGFEE	-	-	10	10	10
		Total	**1,900,300**	**1,900,300**	**1,786,485**	**1,786,335**	**1,786,335**
Contract Services	530200 531100	PROFESSIONAL SERVICES	10,000	10,000	10,000	10,000	10,000
	530200 531400	SERVICE CONTRACTS	25,000	25,000	30,000	30,000	30,000
	530200 534250	MEDICAL	1,000	1,000	1,500	1,500	1,500
	530200 535450	CONTRACTED LABOR-O/SREIM	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
	530200 535500	CONTRACTED LABOR	325,000	325,000	325,000	325,000	325,000
	530200 535550	UNDERGROUND STORAGETANKS	60,000	60,000	60,000	60,000	60,000
		Total	396,000	396,000	401,500	401,500	401,500
		TOTAL FLEET SERVICES	**$ 4,106,535**	**$ 4,047,860**	**$ 4,305,150**	**$ 4,043,115**	**$ 4,043,115**

531100 AIRPORT

MISSION:

To provide a self-sustaining, premier regional airport facility that encourages economic growth to the area, by offering all of the services and amenities required for corporations, businesses, and individuals to conduct their business in Anderson County.

SERVICES PROVIDED:

- ✈ Maintain 6,000 feet of primary runway with instrument landing system and GPS approaches.
- ✈ Jet fuel and 100LL with self-serve 100LL available after hours
- ✈ T-Hangars available and large corporate hanger for turbine aircraft
- ✈ Conference room and office space
- ✈ Crew cars, quiet room, and lounge for pilot and passenger use.
- ✈ Tie-downs and hangar space for transient aircraft
- ✈ GPU, oxygen service and forklift available
- ✈ Flight planning room and TV lounge
- ✈ Flight School, Pilot Medical Exams, Charter Flights and Aircraft maintenance offered

HOURS OF OPERATION

Monday thru Friday: 7:00 A.M. – 7:00 P.M.
Saturday & Sunday: 8:00 A.M. – 6:00 P.M.

GOALS AND OBJECTIVES:

- Continue to encourage growth by providing outstanding customer service for our corporate and general aviation customers. Engage the local community by participating in and hosting events on and off the Airport.
- Increase and maintain occupancy rate to 95%:
- Number of based aircraft: 79
    - ✈ 65 single-engine piston
    - ✈ 9 multi-engine piston
    - ✈ 2 business jets
    - ✈ 3 helicopters

AIRPORT				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Fund Balance	142000	310000	Fund Balance/Equity	$ 210,180	$ 210,180	$ 318,480	$ 318,480	$ 318,480
		Total		**210,180**	**210,180**	**318,480**	**318,480**	**318,480**
Local revenue	142000	414100	RENT OF PROPERTY	850	850	850	850	850
	142000	414110	RENT OF OFFICE SPACE	175,000	175,000	90,000	90,000	90,000
	142000	417200	FIRE PROTECTION	25,000	25,000	25,000	25,000	25,000
	142000	417210	AV GAS	340,000	340,000	400,000	400,000	400,000
	142000	417220	JET FUEL	1,100,000	1,100,000	1,150,000	1,150,000	1,150,000
	142000	417230	HANGER RENT	200,000	200,000	216,000	216,000	216,000
	142000	417240	TIE-DOWNS	15,000	15,000	16,500	16,500	16,500
	142000	417250	PILOT SERVICES	45,000	45,000	47,000	47,000	47,000
	142000	417260	LUBRICANTS	2,500	2,500	2,000	2,000	2,000
		Total		**1,903,350**	**1,903,350**	**1,947,350**	**1,947,350**	**1,947,350**
State revenue	142000	421300	STATE GRANTS	5,400,000	5,400,000	270,800	270,800	270,800
		Total		**5,400,000**	**5,400,000**	**270,800**	**270,800**	**270,800**
Federal revenue	142000	431000	FEDERAL GRANT	-	-	4,576,700	4,576,700	4,576,700
		Total		**-**	**-**	**4,576,700**	**4,576,700**	**4,576,700**
	142000	640196	T/I-INFRASTRUCTURE	600,000	600,000	-	-	-
		TOTAL AIRPORT REVENUES		**$ 8,113,530**	**$ 8,113,530**	**$ 7,113,330**	**$ 7,113,330**	**$ 7,113,330**

				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Personnel Services	531100	511010	SALARIES - FULL TIME	$ 319,500	$ 319,500	$ 338,865	$ 338,865	$ 338,865
	531100	511020	SALARIES - TEMP/PARTTIME	45,000	45,000	55,000	55,000	55,000
	531100	511030	SALARIES - OVERTIME	5,000	5,000	4,000	4,000	4,000
	531100	511150	COST OF LIVING/MERIT	-	-	6,805	6,805	6,805
	531100	511180	INSURANCE RESERVE FUND	7,960	7,960	8,650	8,650	8,650
	531100	511200	RETIREMENT - SC	68,580	68,580	73,850	73,850	73,850
	531100	511300	SOCIAL SECURITY	22,910	22,910	24,670	24,670	24,670
	531100	511350	MEDICARE	5,360	5,360	5,770	5,770	5,770
	531100	511500	WORKMEN'S COMPENSATION	7,340	7,340	7,340	7,340	7,340
	531100	511600	HEALTH INSURANCE	72,000	72,000	62,400	62,400	62,400
		Total		**553,650**	**553,650**	**587,350**	**587,350**	**587,350**
Operating	531100	521000	TRAVEL	2,000	2,000	1,500	1,500	1,500
	531100	521100	MEALS	5,000	5,000	5,500	5,500	5,500
	531100	521200	LODGING	1,500	1,500	1,500	1,500	1,500
	531100	521300	TRAINING FOR EMPLOYEES	1,000	1,000	1,000	1,000	1,000
	531100	521400	REGISTRATION FEES	1,000	1,000	1,000	1,000	1,000
	531100	521500	DUES AND SUBSCRIPTIONS	2,000	2,000	2,000	2,000	2,000
	531100	521800	UNIFORMS AND CLOTHING	1,500	1,500	1,500	1,500	1,500
	531100	522150	CREDIT CARD CHARGES	40,000	40,000	40,000	40,000	40,000
	531100	522400	ADVERTISING	2,000	2,000	2,000	2,000	2,000
	531100	522550	COMPUTER SOFTWARE	8,000	8,000	9,000	9,000	9,000
	531100	522600	POSTAGE	100	100	100	100	100
	531100	523025	SUPPLIES - OFFICE	4,000	4,000	3,500	3,500	3,500
	531100	523075	SUPPLIES - PRINTING	150	150	150	150	150
	531100	523200	SUPPLIES - SAFETY	1,500	1,500	1,500	1,500	1,500
	531100	523300	SUPPLIES - CHEMICALS	150	150	150	150	150
	531100	523500	SUPPLIES - ASPHALT	10,000	10,000	10,000	10,000	10,000
	531100	523700	SUPPLIES - JET FUEL	850,000	850,000	750,000	750,000	750,000
	531100	523725	SUPPLIES - AV GAS	265,000	265,000	250,000	250,000	250,000
	531100	524100	REPAIRS TO BUILDING	10,000	10,000	30,000	30,000	30,000
	531100	524200	REPAIRS TO EQUIPMENT	15,000	15,000	15,000	15,000	15,000
	531100	524300	REPAIRS	10,000	10,000	10,000	10,000	10,000
	531100	525100	ELECTRICITY AND GAS	63,000	63,000	65,000	65,000	65,000
	531100	525200	WATER AND SEWER	4,250	4,250	5,000	5,000	5,000
	531100	525300	TELEPHONE	250	250	250	250	250
	531100	525325	TELEPHONE - MOBILE	600	600	600	600	600
	531100	525350	TELEPHONE - INTERNET	6,600	6,600	6,600	6,600	6,600
	531100	525400	FUEL AND OIL	20,000	20,000	20,000	20,000	20,000
	531100	526200	INSURANCE - BUILDING	15,740	15,740	16,000	16,000	16,000
	531100	526300	INSURANCE - EQUIPMENT	420	420	420	420	420
	531100	526500	INSURANCE - VEHICLES	7,240	7,240	6,500	6,500	6,500
	531100	526600	INSURANCE - DATA PROCESSI	220	220	200	200	200
	531100	526700	INSURANCE - AVIATION	25,960	25,960	25,960	25,960	25,960
	531100	527200	RENT - EQUIPMENT	30,000	30,000	30,000	30,000	30,000
	531100	528800	AIRPORT SECURITY	15,000	15,000	15,000	15,000	15,000
	531100	528900	PARK MAINTENANCE/AIRFIELD	55,000	55,000	50,000	50,000	50,000
		Total		**1,474,180**	**1,474,180**	**1,376,930**	**1,376,930**	**1,376,930**
Contract Services	531100	531000	LEGAL	750	750	750	750	750
	531100	531100	PROFESSIONAL SERVICES	15,000	15,000	15,000	15,000	15,000
	531100	531200	DRUG TESTING	100	100	100	100	100
	531100	531250	PHOTOCOPY EQUIPMENTMAINT	900	900	750	750	750
	531100	531400	SERVICE CONTRACTS	3,100	3,100	3,300	3,300	3,300
	531100	532000	EXTERMINATORS	850	850	1,150	1,150	1,150
	531100	532050	LANDSCAPING	30,000	30,000	30,000	30,000	30,000
	531100	535350	ENGINEERING	35,000	35,000	30,000	30,000	30,000
		Total		**85,700**	**85,700**	**81,050**	**81,050**	**81,050**
		TOTAL AIRPORT EXPENDITURES		**$ 2,113,530**	**$ 2,113,530**	**$ 2,045,330**	**$ 2,045,330**	**$ 2,045,330**

AIRPORT GRANT EXPENDITURES				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Capital Outlay	531150	544010	CIP	$ 6,000,000	$ 6,000,000	$ 5,068,000	$ 5,068,000	$ 5,068,000
		TOTAL AIRPORT GRANT EXPENDITURES		**$ 6,000,000**	**$ 6,000,000**	**$ 5,068,000**	**$ 5,068,000**	**$ 5,068,000**

540000 ECONOMIC DEVELOPMENT

VISION:

Anderson County will focus its efforts toward improving competition within our existing industry, recruiting, creating and nurturing new industries that improve the quality of life of all our citizens we will join with the public and private agencies, organizations, and individuals to achieve a spirit of cooperation among all involved. A small business plan will be developed. Economic Development will balance the need for growth with the need to preserve and protect our quality of life. County Council understands the important linkage between Economic Development and countywide infrastructure improvements.

MISSION:

The Economic Development Division will work to recruit, create, and support new industries and commercial opportunities within Anderson County and will provide support to our existing industries and commercial retail base. We will work with these industries and businesses in order to create jobs, wealth, and an expanded tax base in Anderson County.

SERVICES PROVIDED:

- Recruitment and retention of business and industry.
- Assistance to communities with economic development planning
- Support services to local small business efforts and incubators

GOALS AND OBJECTIVES:

Recruit new manufacturers and distribution facilities that provide high wages and good benefits for their employees and contribute to the tax base of the County

Measures: Number of new industries locating in the community
Number of new jobs created
Wage and benefit levels of new jobs created

Performance Measure	Actual FY 2025	Actual FY 2025	Goal FY 2026
Number of new industries locating in the community	3	5	5
Number of new jobs created	60	500	500

Providing support, the County's existing industry base in order to promote job retention and expansion, additional capital investment, increased wages, and improvements leading to future growth

Measures: Dollar value of existing capital investment and jobs
Number of jobs and industries retained
Average hourly wage/salary of jobs in County

Performance Measure	Actual FY 2025	Actual FY 2025	Goal FY 2026
Dollar value of existing capital investment and jobs	$7.5M/89	$250M/250	$300M/250

Recruitment and support commercial and retail businesses in order to foster new jobs and capital investment

Measure: Dollar value of new capital investment and jobs
Number of new commercial firms added per year
Yearly retail sales in Anderson County

Performance Measure	Actual FY 2025	Actual FY 2025	Goal FY 2026
Dollar value of new capital investments and jobs	$80.2M/60	$100M/250	$100/250

Encouragement of efforts to support, promote and efficiently expand infrastructure and sites suitable for industrial development activities.

Measures: Dollar value of new infrastructure added
Number of industrial sites and buildings added on a yearly basis

Performance Measure	Actual FY 2025	Goal FY 2026	Goal FY 2027
Average hourly wage/salary of jobs in county	$27.09	$27.50	$28.00
Number of industrial sites and buildings added	6	7	7

ECONOMIC DEVELOPMENT			2026		2027		
			DEPT REQ	ADOPTED	DEPT REQ	ADMIN REC	ADOPTED
Personnel Services	540000 511010	SALARIES - FULL TIME	$ 567,800	$ 567,800	$ 588,595	$ 588,595	$ 588,595
	540000 511020	SALARIES - TEMP/PARTTIME	75,000	75,000	75,000	75,000	75,000
	540000 511030	SALARIES - OVERTIME	5,000	5,000	-	-	-
	540000 511200	RETIREMENT - SC	120,230	120,230	123,165	123,165	123,165
	540000 511300	SOCIAL SECURITY	40,165	40,165	41,145	41,145	41,145
	540000 511350	MEDICARE	9,395	9,395	9,625	9,625	9,625
	540000 511600	HEALTH INSURANCE	100,800	100,800	93,600	93,600	93,600
		Total	**918,390**	**918,390**	**931,130**	**931,130**	**931,130**
Operating	540000 521000	TRAVEL	6,000	6,000	6,000	1,000	1,000
	540000 521100	MEALS	2,250	2,250	2,250	2,250	2,250
	540000 521200	LODGING	3,500	3,500	3,500	3,500	3,500
	540000 521300	TRAINING FOR EMPLOYEES	20,000	20,000	20,000	10,000	10,000
	540000 521400	REGISTRATION FEES	5,000	5,000	5,000	5,000	5,000
	540000 521500	DUES AND SUBSCRIPTIONS	10,000	10,000	10,000	10,000	10,000
	540000 521900	FOOD	8,500	8,500	8,500	7,000	7,000
	540000 522600	POSTAGE	700	700	700	700	700
	540000 523025	SUPPLIES - OFFICE	6,000	6,000	6,000	6,000	6,000
	540000 523075	SUPPLIES - PRINTING	4,200	4,200	4,200	2,000	2,000
	540000 525300	TELEPHONE	5,500	5,500	2,500	2,500	2,500
	540000 525325	TELEPHONE - MOBILE	-	-	2,500	2,500	2,500
	540000 525400	FUEL AND OIL	4,000	4,000	4,000	4,000	4,000
		Total	**75,650**	**75,650**	**75,150**	**56,450**	**56,450**
Contract Services	540000 531150	MANAGEMENT CONSULTING	120,000	120,000	120,000	120,000	120,000
	540000 531250	PHOTOCOPY EQUIPMENTMAINT	7,900	7,900	7,900	7,900	7,900
		Total	127,900	127,900	127,900	127,900	127,900
		TOTAL ECONOMIC DEVELOPMENT	**$ 1,121,940**	**$ 1,121,940**	**$ 1,134,180**	**$ 1,115,480**	**$ 1,115,480**

TTI REVENUES				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
State revenue	117000	421300	STATE GRANTS	$ 415,500	$ 415,500	$ -	$ -	$ -
		Total		**415,500**	**415,500**	**-**	**-**	**-**
Federal revenue	117000	431000	FEDERAL GRANT	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
		Total		**1,500,000**	**1,500,000**	**1,500,000**	**1,500,000**	**1,500,000**
Transfer In	117000	640196	TRANSFER IN - INFRASTRUCTURE	-	-	178,650	178,650	178,650
		Total		**-**	**-**	**178,650**	**178,650**	**178,650**
		TOTAL TTI REVENUES		**$ 1,915,500**	**$ 1,915,500**	**$ 1,678,650**	**$ 1,678,650**	**$ 1,678,650**

TTI EXPENDITURES				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Capital Outlay	541100	544010	CIP	$ 1,915,500	$ 1,915,500	$ 1,678,650	$ 1,678,650	$ 1,678,650
		TOTAL TTI EXPENDITURES		**$ 1,915,500**	**$ 1,915,500**	**$ 1,678,650**	**$ 1,678,650**	**$ 1,678,650**

550000 ANIMAL SHELTER

MISSION:

PAWS' mission is to compassionately care for the animals entrusted to us. We will protect the people of Anderson County and educate the community with regard to animal health related issues. We will care for the animals in our community and find them homes through adoption, placement into rescues, and/or by returning them to their owners.

VISION:

To carry out our commitment to the citizens and animals of Anderson County by operating an open-door shelter and creating a community where all animals receive care, love, attention, and are protected from all forms of cruelty, abuse, and neglect.

SERVICES PROVIDED:

- Provide care and humane treatment for all animals.
- Protect public health and welfare through collaboration with Animal Control and DHEC
- Provide a reduced-cost program for spay-neuter owner claims.
- Provide community outreach through humane education for school-aged children and volunteer programs.
- Provide microchip services for all dogs and cats in PAWS' care and in the community.

GOALS AND OBJECTIVES:

Performance Measure	Actual FY 2025	Goal FY 2026	Goal FY 2027
Number of Live Outcome	7,845	8,000	8,000
Length of Stay Below 21 days	71.6	30	30
Average Daily Population	156	80	80

ANIMAL SHELTER			2026		2027		
			DEPT REQ	ADOPTED	DEPT REQ	ADMIN REC	ADOPTED
Personnel Services	550000 511010	SALARIES - FULL TIME	$ 1,124,205	$ 1,124,205	$ 903,490	$ 903,490	$ 903,490
	550000 511020	SALARIES - TEMP/PARTTIME	300,000	300,000	300,000	300,000	300,000
	550000 511030	SALARIES - OVERTIME	35,000	35,000	40,000	40,000	40,000
	550000 511200	RETIREMENT - SC	270,830	270,830	230,795	230,795	230,795
	550000 511300	SOCIAL SECURITY	90,470	90,470	77,100	77,100	77,100
	550000 511350	MEDICARE	21,160	21,160	18,030	18,030	18,030
	550000 511600	HEALTH INSURANCE	288,000	288,000	265,200	265,200	265,200
		Total	**2,129,665**	**2,129,665**	**1,834,615**	**1,834,615**	**1,834,615**
Operating	550000 521000	TRAVEL	4,000	4,000	5,000	2,000	2,000
	550000 521100	MEALS	7,500	7,500	7,500	7,500	7,500
	550000 521200	LODGING	4,000	4,000	4,000	2,000	2,000
	550000 521300	TRAINING FOR EMPLOYEES	3,000	3,000	5,000	3,000	3,000
	550000 521400	REGISTRATION FEES	3,300	3,300	3,300	3,300	3,300
	550000 521500	DUES AND SUBSCRIPTIONS	4,000	4,000	4,000	4,000	4,000
	550000 521800	UNIFORMS AND CLOTHING	13,000	13,000	15,000	15,000	15,000
	550000 522150	CREDIT CARD CHARGES	-	-	500	500	500
	550000 522400	ADVERTISING	11,300	11,300	12,000	2,000	2,000
	550000 522600	POSTAGE	1,200	1,200	1,000	1,000	1,000
	550000 523025	SUPPLIES - OFFICE	13,000	13,000	13,000	13,000	13,000
	550000 523075	SUPPLIES - PRINTING	1,000	1,000	1,000	1,000	1,000
	550000 523150	SUPPLIES - CLEANING	30,000	30,000	40,000	40,000	40,000
	550000 523200	SUPPLIES - SAFETY	12,000	12,000	12,000	12,000	12,000
	550000 523250	SUPPLIES - SPECIAL DEPART	80,000	80,000	80,000	80,000	80,000
	550000 523300	SUPPLIES - CHEMICALS	35,000	35,000	35,000	35,000	35,000
	550000 523325	SUPPLIES - MEDICAL	342,000	342,000	360,000	350,000	350,000
	550000 524100	REPAIRS TO BUILDING	7,000	7,000	7,000	5,000	5,000
	550000 525300	TELEPHONE	480	480	480	480	480
	550000 525325	TELEPHONE - MOBILE	6,760	6,760	6,760	6,760	6,760
	550000 525350	TELEPHONE - INTERNET	7,000	7,000	7,000	7,000	7,000
	550000 525400	FUEL AND OIL	6,500	6,500	6,500	5,000	5,000
	550000 526100	INSURANCE - MALPRACTICE	425	425	425	425	425
		Total	**592,465**	**592,465**	**626,465**	**595,965**	**595,965**
Contract Services	550000 531100	PROFESSIONAL SERVICES	203,000	203,000	250,000	250,000	250,000
	550000 531250	PHOTOCOPY EQUIPMENTMAINT	12,000	12,000	12,000	12,000	12,000
	550000 532000	EXTERMINATORS	2,000	2,000	2,000	2,000	2,000
	550000 534250	MEDICAL	4,000	4,000	4,000	4,000	4,000
		Total	221,000	221,000	268,000	268,000	268,000
		TOTAL ANIMAL SHELTER	**$ 2,943,130**	**$ 2,943,130**	**$ 2,729,080**	**$ 2,698,580**	**$ 2,698,580**

PAWS DONATION FUND REVENUES

				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Fund Balance	194000	310000	Fund Balance/Equity	$ -	$ -	$ 106,500	$ 106,500	$ 106,500
		Total		**-**	**-**	**106,500**	**106,500**	**106,500**
Local revenue	194000	418100	LOCAL CONTRIBUTIONS	300,000	300,000	300,000	300,000	300,000
		Total		**300,000**	**300,000**	**300,000**	**300,000**	**300,000**
		TOTAL PAWS DONATION FUND REVENUES		**$ 300,000**	**$ 300,000**	**$ 406,500**	**$ 406,500**	**$ 406,500**

PAWS DONATION FUND EXPENDITURES

				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Operating	551150	522150	CREDIT CARD CHARGES	$ 1,500	$ 1,500	$ 1,500	$ 1,500	$ 1,500
	551150	523250	SUPPLIES - SPECIAL DEPART	75,000	75,000	75,000	75,000	75,000
	551150	523325	SUPPLIES - MEDICAL	30,000	30,000	30,000	30,000	30,000
		Total		**106,500**	**106,500**	**106,500**	**106,500**	**106,500**
Capital Outlay	551150	544010	CIP	193,500	193,500	300,000	300,000	300,000
		Total		**193,500**	**193,500**	**300,000**	**300,000**	**300,000**
		TOTAL PAWS DONATION FUND EXPENDITURES		**$ 300,000**	**$ 300,000**	**$ 406,500**	**$ 406,500**	**$ 406,500**

550050 BUILDING CODES

VISION:

The Anderson County Building and Codes Department is committed to become a leader in the Codes Enforcement Industry by providing dedicated, professional, and well-trained staff using the latest advances in technology in the most efficient manner.

MISSION:

To provide for the health, safety and welfare of the general public through the equal enforcement of all applicable codes and ordinances of Anderson County for both the Construction Industry and Manufactured Housing Industry.

SERVICES PROVIDED:

- Issuance of permits for the Residential and Commercial Industry through our permitting portal.
- Issuance of permits for the Manufactured Home Industry.
- Perform Inspections for the Residential and Commercial Industry.
- Perform Inspections for the Manufactured Home Industry.
- Provide plan review services for Commercial Construction and some Residential (ex: Townhomes and Duplexes, Pre-Engineered and Conventional Steel Frame Buildings).
- Provide technical help and information through qualified personnel to the building industry and the general public regarding building code and ordinance compliance.
- Provide informational handouts and forms for the permitting and inspection processes.

GOALS AND OBJECTIVES:

- Issue 100% of permits/transactions applied for on the same day

Performance Measure	Actual FY 2025	Goal FY 2026	Goal FY 2027
Total permits/transactions issued (workload)	11,168	11,500	11,000

- Complete all scheduled building inspections the next business day

Performance Measure	Actual FY 2025	Goal FY 2026	Goal FY 2027
Commercial, Residential and Mobile Home Inspections (workload)	13,121	13,500	13,000
% of Scheduled Inspections Completed the next business day	95%	100%	100%

- First review comments on Plans completed within 3 weeks

Performance Measure	Actual FY 2025	Goal FY 2026	Goal FY 2027
Plans reviewed (# of Projects Submitted)	306	350	325
% of First Review Comments completed within 3 weeks	100%	100%	100%

- Demolition of Dilapidated homes through our Substandard Housing Program

Performance Measure	Actual FY 2025	Goal FY 2026	Goal FY 2027
Number of Substandard Housing Cases (Workload)	52	40	Moved to Environmental/Codes Department
Number of Substandard Housing Cases Demolished	22	27	Moved to Environmental/Codes Department

BUILDING & CODES				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	ADMIN REC	ADOPTED
Personnel Services	550050	511010	SALARIES - FULL TIME	$ 927,275	$ 927,275	$ 927,990	$ 927,990	$ 927,990
	550050	511020	SALARIES - TEMP/PARTTIME	24,000	24,000	26,000	26,000	26,000
	550050	511030	SALARIES - OVERTIME	1,000	1,000	-	-	-
	550050	511200	RETIREMENT - SC	176,745	176,745	177,060	177,060	177,060
	550050	511300	SOCIAL SECURITY	59,040	59,040	59,150	59,150	59,150
	550050	511350	MEDICARE	13,810	13,810	13,835	13,835	13,835
	550050	511600	HEALTH INSURANCE	201,600	201,600	218,400	218,400	218,400
		Total		**1,403,470**	**1,403,470**	**1,422,435**	**1,422,435**	**1,422,435**
Operating	550050	521000	TRAVEL	I codes	1,000	1,000	1,000	1,000
	550050	521100	MEALS	2,000	2,000	2,200	2,200	2,200
	550050	521200	LODGING	6,500	6,500	6,500	6,500	6,500
	550050	521300	TRAINING FOR EMPLOYEES	7,500	7,500	6,450	6,450	6,450
	550050	521400	REGISTRATION FEES	150	150	100	100	100
	550050	521500	DUES AND SUBSCRIPTIONS	3,100	3,100	3,100	3,100	3,100
	550050	521800	UNIFORMS AND CLOTHING	1,400	1,400	1,400	1,400	1,400
	550050	522600	POSTAGE	1,500	1,500	1,500	1,500	1,500
	550050	523025	SUPPLIES - OFFICE	7,500	7,500	5,000	5,000	5,000
	550050	523050	SUPPLIES - BOOKS & PUBLICATION	2,500	2,500	6,200	6,200	6,200
	550050	523075	SUPPLIES - PRINTING	2,000	2,000	2,000	2,000	2,000
	550050	523125	SUPPLIES - SMALL HAND TOOLS	500	500	500	500	500
	550050	523200	SUPPLIES - SAFETY	2,200	2,200	2,000	2,000	2,000
	550050	525300	TELEPHONE	16,500	16,500	16,500	16,500	16,500
	550050	525325	TELEPHONE - MOBILE	8,500	8,500	7,000	7,000	7,000
	550050	525400	FUEL AND OIL	20,000	20,000	20,000	20,000	20,000
	550050	528200	REGISTRATION AND TAGFEE	50	50	50	50	50
		Total		**81,900**	**82,900**	**81,500**	**81,500**	**81,500**
Contract Services	550050	531250	PHOTOCOPY EQUIPMENTMAINT	16,000	16,000	17,000	17,000	17,000
	550050	535300	BUILDING DEMOLITION	100,000	100,000	-	-	-
		Total		116,000	116,000	17,000	17,000	17,000
		TOTAL BUILDING & CODES		**$ 1,601,370**	**$ 1,602,370**	**$ 1,520,935**	**$ 1,520,935**	**$ 1,520,935**

550150 - DEPARTMENT OF SOCIAL SERVICES

MISSION:

Serve South Carolina by promoting the safety, permanency, and well-being of children and vulnerable adults, helping individuals achieve stability and strengthening families.

SERVICES PROVIDED:

- Through the Human Services Division, assist families who are having problems with child abuse/neglect by coordinating services for parents and children.
- Through the Human Services Division, keep the family intact; or, if the child/children are placed into foster care, reunite them as quickly as possible.
- Through the Human Services Division, provide the neglected/abused and exploited adult population of Anderson County with assistance to prevent institutionalization and help them maintain an independent lifestyle in their own homes and environment.
- Through the Economic Services Division, enable people in need to meet their basic needs.
- Through the Economic Services Division, persons and families will become more socially and economically self-sufficient.

GOALS AND OBJECTIVES:

- Protect children from abuse and neglect.
  Measure: Initiate investigations of all reports of child neglect/abuse within 24hrs. Complete investigations within 45 days.
- Engage communities in partnering with our agency to protect children and vulnerable adults within the community.
  Measure: Conduct routine discussions on the dynamics of child and adult abuse/neglect to include presentations to schools & participation in case specific team meetings.
- Provide permanent placement for children that will best meet their needs.
  Measure: Have at least monthly face-to-face contact with child and family
- Protect vulnerable adults from abuse, neglect, and exploitation.
  Measure: Initiate investigation within 24 to 72 hours on all APS reports.
- Provide those in need with financial assistance to meet their nutritional and other basic needs during economic deprivation.
  Measure: All applications for SNAP and TANF are received and processed within policy required timeliness standards.
- Assist those in need to become active participants in the job work force.
  Measure: Identify and develop training and employment opportunities for TANF and SNAP recipients. Identify and assist with accessing support services needed by TANF recipients to seek and maintain employment.

ANDERSON COUNTY DSS PERSONNEL:

ADMINISTRATION	TOTAL POSITIONS
County Director	1
Deputy Director	1
Business Manager	1
Administrative Assistant	1
Administrative Specialist II	3
Human Resource Liaison	1
CHILD WELFARE SERVICES:	
Team Coordinator	4

Team Leader	16
Case Worker	77
Case Worker Assistant	3
ECONOMIC SERVICES	
Team Coordinator	1
Team Leader	3
Eligibility Specialist Worker	24
Administrative Specialist II	5
ADULT PROTECTIVE SERVICES	
Team Leader	1
Case Worker	4
REGIONAL WORKERS	48
TOTAL	194

DEPARTMENT OF SOCIAL SERVICES			2026		2027		
			DEPT REQ	ADOPTED	DEPT REQ	ADMIN REC	ADOPTED
Operating	550150 525100	ELECTRICITY AND GAS	$ 50,000	$ 50,000	$ 80,000	$ 50,000	$ 50,000
	550150 525200	WATER AND SEWER	10,000	10,000	15,000	10,000	10,000
	550150 525300	TELEPHONE	10,000	10,000	10,000	10,000	10,000
	550150 525350	TELEPHONE - INTERNET	20,000	20,000	25,000	20,000	20,000
	550150 528500	EMERGENCY RELIEF	3,500	3,500	3,500	3,500	3,500
		TOTAL DSS	**$ 93,500**	**$ 93,500**	**$ 133,500**	**$ 93,500**	**$ 93,500**

SPECIAL APPROPRIATIONS-HEALTH & WELFARE				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	ADMIN REC	ADOPTED
Special Appropriatio	550999	501300	DEV CORP OF ANDERSONCOUN	$ 20,000	$ 20,000	$ -	$ -	$ -
	550999	503025	THE BRIDGE CENTER	40,000	40,000	-	-	-
	550999	503050	ANDERSON/OCONEE SPEECH AN	15,000	4,900	20,000	-	-
	550999	503075	FOSTERING THE FAMILY	120,000	10,000	55,600	-	-
	550999	503100	ANDERSON-OCONEE BEHAVIORA	10,000	7,690	10,000	-	-
	550999	503150	ANDERSON COUNTY HEALTH DE	167,380	167,380	167,380	167,380	167,380
	550999	503200	CALVARY HOME FOR CHILDREN	14,000	10,785	12,000	-	-
	550999	503250	CLEMSON EXTENSION SERVICE	66,015	66,015	66,015	66,015	66,015
	550999	503300	SENIOR SOLUTIONS	45,000	10,695	45,000	-	-
	550999	503350	LOW COST SPAY AND NEUTER	35,000	35,000	65,000	-	-
	550999	503400	ANDERSON FREE CLINIC	29,405	29,405	30,000	-	-
	550999	503450	MEALS ON WHEELS	20,000	18,635	20,000	-	-
	550999	503500	SC DEPT OF MENTAL HEALTH	200,000	50,700	70,000	50,700	50,700
	550999	503550	NEW FOUNDATIONS CHILDREN/	10,250	10,250	10,250	-	-
	550999	503600	REBUILD UPSTATE	15,000	4,900	15,000	-	-
	550999	503650	INDIGENT HEALTH CARE	349,645	349,645	339,890	339,890	339,890
	550999	503700	AMERICAN RED CROSS	10,000	4,800	10,000	-	-
	550999	503750	ANDERSON PREGNANCY CARE	10,000	8,860	10,000	-	-
	550999	503800	ANDERSON INTERFAITHMINIS	50,000	28,815	50,000	-	-
	550999	503850	CANCER ASSOCIATION OF AND	10,000	5,880	10,000	-	-
	550999	503900	DEVELOPMENT CENTER FOR EX	25,000	20,965	25,000	-	-
	550999	503950	SHALOM MINISTRIES	25,000	25,000	30,000	-	-
			TOTAL SPECIAL APPROPRIATIONS-H&W	**$ 1,286,695**	**$ 930,320**	**$ 1,061,135**	**$ 623,985**	**$ 623,985**

550100 VETERANS AFFAIRS

MISSION:

To provide no cost representation before the United States Department of Veterans Affairs for veterans, survivors, and/or dependents. To assist the veterans, survivors and/or dependents in receiving all federal and state benefits allowable under Federal and State Laws.

SERVICES PROVIDED:

Assist veterans, their survivors and dependents with a full range of benefits administered by the Department of Veterans Affairs, and contained in the Code of Federal Regulations, Title 38.
Assist veterans, their survivors and dependents with securing a full range of benefits offered by the state, local and community organizations for assistance.

GOALS AND OBJECTIVES:

Utilize the Department of Veterans Affairs electronic system for filing claims in order to expedite the claim process.

Performance Measure	Actual FY 2025	Goal FY 2026	Goal FY 2027
Compensation requests (workload)	324	340	350
Pension requests (workload)	125	140	145
Insurance requests (workload)	34	30	30
Appeals (workload)	94	60	60
Unemployability request (workload)	14	10	10
Burial requests (workload)	66	50	50
Intent To File Claim (workload)	226	220	225
Interviews, Consultation and other contacts	3,220	3,250	3,250

Update knowledge of laws and procedures to provide current and accurate information regarding benefits to veterans and their survivors. I continue to retain accreditation thru semi-annual training and certifications. My Associates also meet training requirements.

Measure: Continue to keep an updated checklist of eligibility requirements and benefits to be used in counseling a veteran/survivor in developing all claims allowable under the law. Keep Home Page and Facebook current.

VETERAN AFFAIRS			2026		2027		
			DEPT REQ	ADOPTED	DEPT REQ	ADMIN REC	ADOPTED
Personnel Services	550100 511010	SALARIES - FULL TIME	$ 156,435	$ 156,435	$ 152,080	$ 152,080	$ 152,080
	550100 511020	SALARIES - TEMP/PARTTIME	54,055	54,055	30,000	30,000	30,000
	550100 511200	RETIREMENT - SC	46,160	46,160	33,795	33,795	33,795
	550100 511300	SOCIAL SECURITY	15,420	15,420	11,290	11,290	11,290
	550100 511350	MEDICARE	3,605	3,605	2,640	2,640	2,640
	550100 511600	HEALTH INSURANCE	43,200	43,200	62,400	62,400	62,400
	Total		**318,875**	**318,875**	**292,205**	**292,205**	**292,205**
Operating	550100 521000	TRAVEL	4,000	4,000	4,200	3,000	3,000
	550100 521100	MEALS	3,000	3,000	3,200	3,200	3,200
	550100 521200	LODGING	5,000	5,000	5,000	5,000	5,000
	550100 521400	REGISTRATION FEES	1,500	1,500	1,500	1,500	1,500
	550100 521500	DUES AND SUBSCRIPTIONS	3,200	3,200	3,200	3,000	3,000
	550100 521800	UNIFORMS AND CLOTHING	500	500	-	-	-
	550100 522600	POSTAGE	250	250	250	250	250
	550100 523025	SUPPLIES - OFFICE	4,500	4,500	4,600	4,500	4,500
	550100 523075	SUPPLIES - PRINTING	600	600	600	-	-
	550100 525300	TELEPHONE	500	500	500	500	500
	550100 525325	TELEPHONE - MOBILE	1,400	1,400	1,400	1,400	1,400
	550100 525400	FUEL AND OIL	3,000	3,000	3,000	3,000	3,000
	Total		**27,450**	**27,450**	**27,450**	**25,350**	**25,350**
Contract Services	550100 531250	PHOTOCOPY EQUIPMENTMAINT	1,000	1,000	700	700	700
	550100 531400	SERVICE CONTRACTS	700	700	600	600	600
	Total		1,700	1,700	1,300	1,300	1,300
	TOTAL VETERAN AFFAIRS		**$ 348,025**	**$ 348,025**	**$ 320,955**	**$ 318,855**	**$ 318,855**

SC HOUSING DAP GRANT REVENUE

				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
State revenue	113000	421300	STATE GRANTS	$ -	$ -	$ 150,000	$ 150,000	$ 150,000
			TOTAL SC HOUSING DAP GRANT REVENUE	**$ -**	**$ -**	**$ 150,000**	**$ 150,000**	**$ 150,000**

SC HOUSING DAP GRANT EXPENDITURES

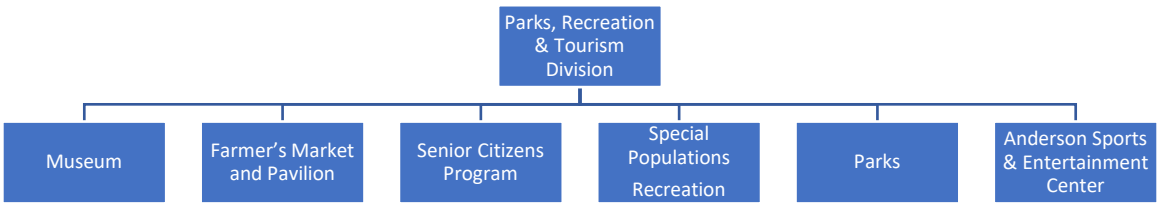
				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Contract Services	551200	531100	PROFESSIONAL SERVICES	$ -	$ -	$ 150,000	$ 150,000	$ 150,000
			TOTAL SC HOUSING DAP GRANT EXPENDITURES	**$ -**	**$ -**	**$ 150,000**	**$ 150,000**	**$ 150,000**

HOME PROGRAM REVENUES

				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Federal revenue	118000	431000	FEDERAL GRANT	$ 2,860,000	$ 2,860,000	$ 2,720,000	$ 2,720,000	$ 2,720,000
		Total		**2,860,000**	**2,860,000**	**2,720,000**	**2,720,000**	**2,720,000**
Transfer In	118000	640001	T/I - GENERAL FUND	140,000	140,000	175,000	175,000	175,000
		Total		**140,000**	**140,000**	**175,000**	**175,000**	**175,000**
			TOTAL HOME PROGRAM REVENUES	**$ 3,000,000**	**$ 3,000,000**	**$ 2,895,000**	**$ 2,895,000**	**$ 2,895,000**

				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Contract Services	551000	531100	PROFESSIONAL SERVICES	$ 3,000,000	$ 3,000,000	$ 2,895,000	$ 2,895,000	$ 2,895,000
			TOTAL HOME PROGRAM EXPENDITURES	**$ 3,000,000**	**$ 3,000,000**	**$ 2,895,000**	**$ 2,895,000**	**$ 2,895,000**

560000 PARKS AND RECREATION



VISION:

Anderson County will continue to pursue its goal of being recognized as one to the most open and progressive counties in South Carolina. The county's services policies, programs and events will be promoted in any way that encourages citizens and business involvement, which will enhance the quality of life for all in and our county.

Anderson county will continue to review, update, and implement the recreation master plan, to provide facilities that meet or exceed the nationally recommended standards for our population and age demographics. Facilities will be engaging to and available to the entire community. The sports and entertainment center will be a cornerstone for the attraction of events that improve the quality of life for Anderson County citizens. It will be a significant factor in the attraction of business, industry, and tourism to the county. Lake Hartwell will be developed to become a tourist destination. Cooperation with all appropriate public and private agencies, individuals and organizations will enrich this effort.

Enhance Anderson County's agricultural economy.
Measure: Enhance operations of Farmer's Market.
Value of Supplemental Nutrition Assistance Program (SNAP) & Senior Citizen Farmer's Market Voucher dollars spent at the Farmer's Market.

Performance Measure	Actual FY 2025	Goal FY 2026	Goal FY 2027
Number of EBT Transactions at the Market	338	350	375

PARKS & RECREATION				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	ADMIN REC	ADOPTED
Personnel Services	560000	511010	SALARIES - FULL TIME	$ 447,015	$ 447,015	$ 503,075	$ 296,405	$ 296,405
	560000	511020	SALARIES - TEMP/PARTTIME	50,000	50,000	60,000	-	-
	560000	511030	SALARIES - OVERTIME	60,000	60,000	80,000	40,000	40,000
	560000	511200	RETIREMENT - SC	103,385	103,385	105,435	48,520	48,520
	560000	511210	RETIREMENT - POLICE	-	-	3,190	-	-
	560000	511300	SOCIAL SECURITY	35,535	35,535	39,870	20,860	20,860
	560000	511350	MEDICARE	8,080	8,080	9,325	4,880	4,880
	560000	511600	HEALTH INSURANCE	100,800	100,800	124,800	62,400	62,400
		Total		**804,815**	**804,815**	**925,695**	**473,065**	**473,065**
Operating	560000	521000	TRAVEL	1,500	1,500	1,500	1,500	1,500
	560000	521100	MEALS	15,000	15,000	18,000	12,000	12,000
	560000	521200	LODGING	4,000	4,000	2,000	2,000	2,000
	560000	521300	TRAINING FOR EMPLOYEES	3,000	3,000	3,000	3,000	3,000
	560000	521400	REGISTRATION FEES	1,650	1,650	1,200	1,200	1,200
	560000	521500	DUES AND SUBSCRIPTIONS	2,000	2,000	1,500	1,500	1,500
	560000	521800	UNIFORMS AND CLOTHING	10,000	10,000	20,000	5,000	5,000
	560000	522150	CREDIT CARD CHARGES	4,000	4,000	4,000	4,000	4,000
	560000	522400	ADVERTISING	16,000	16,000	20,000	10,000	10,000
	560000	522600	POSTAGE	200	200	200	-	-
	560000	523025	SUPPLIES - OFFICE	2,000	2,000	2,000	1,000	1,000
	560000	523075	SUPPLIES - PRINTING	5,000	5,000	3,500	1,500	1,500
	560000	523125	SUPPLIES - SMALL HAND TOOLS	3,000	3,000	2,500	-	-
	560000	523200	SUPPLIES - SAFETY	2,000	2,000	2,000	500	500
	560000	524400	PARK MAINTENANCE	260,625	260,625	285,000	-	-
	560000	525200	WATER AND SEWER	2,000	2,000	2,000	-	-
	560000	525300	TELEPHONE	5,800	5,800	5,800	1,600	1,600
	560000	525325	TELEPHONE - MOBILE	3,600	3,600	3,600	2,500	2,500
	560000	525350	TELEPHONE - INTERNET	22,000	22,000	22,000	13,200	13,200
	560000	525400	FUEL AND OIL	20,000	20,000	20,000	5,000	5,000
	560000	527200	RENT - EQUIPMENT	45,000	45,000	60,000	30,000	30,000
		Total		**428,375**	**428,375**	**479,800**	**95,500**	**95,500**
Contract Services	560000	531100	PROFESSIONAL SERVICES	680,000	100,000	100,000	50,000	50,000
	560000	531250	PHOTOCOPY EQUIPMENTMAINT	8,500	8,500	9,000	9,000	9,000
		Total		688,500	108,500	109,000	59,000	59,000
		TOTAL PARKS & RECREATION		**$ 1,921,690**	**$ 1,341,690**	**$ 1,514,495**	**$ 627,565**	**$ 627,565**

560050 SPECIAL POPULATIONS

MISSION:

To improve our participants' quality of lives by offering evidence-based recreational therapy services in a community leisure and activity-based programming. To provide quality sports training and competition to our citizens with disabilities that are not served by traditional programs, by working with Special Olympics of South Carolina, school districts and other agencies within the county.

GOALS AND OBJECTIVES:

- Increase participation in RBG programming.

Performance Measure	Actual FY 2025	Goal FY 2026	Goal FY 2027
Number of Participants (RBG/VRBG)	22	25	25

- Provide at least 15 recreational/leisure activities each week during the year.

Performance Measure	Actual FY 2025	Goal FY 2026	Goal FY 2027
Number Activities/ programs (RBG/VRBG)	15	15	15

- Recruit, train and retain qualified volunteers.

Performance Measure	Actual FY 2025	Goal FY 2026	Goal FY 2027
Number of Volunteers (RBG/VRBG)	60	75	75

- Increase participation in A14 programming.

Performance Measure	Actual FY 2025	Goal FY 2026	Goal FY 2027
Number of Participants (A14 SOSC)	600	650	675

- Recruit, train and retain qualified volunteers.

Performance Measure	Actual FY 2025	Goal FY 2026	Goal FY 2027
Number of Volunteers (A14 SOSC)	415	420	430

- Increase offered Area 14 Special Olympics sports practices, competitions, and fundraisers.

Performance Measure	Actual FY 2025	Goal FY 2026	Goal FY 2027
Number of SOSC Events (Practices, competitions and Fundraisers)	175	180	185

SPECIAL POPULATIONS			2026		2027		
			DEPT REQ	ADOPTED	DEPT REQ	ADMIN REC	ADOPTED
Personnel Services	560050 511010	SALARIES - FULL TIME	$ 130,540	$ 130,540	$ 139,665	$ 139,665	$ 139,665
	560050 511020	SALARIES - TEMP/PARTTIME	47,800	47,800	47,800	47,800	47,800
	560050 511030	SALARIES - OVERTIME	15,000	15,000	15,000	15,000	15,000
	560050 511200	RETIREMENT - SC	35,885	35,885	37,580	37,580	37,580
	560050 511300	SOCIAL SECURITY	11,990	11,990	12,555	12,555	12,555
	560050 511350	MEDICARE	2,805	2,805	2,935	2,935	2,935
	560050 511600	HEALTH INSURANCE	28,800	28,800	46,800	46,800	46,800
		Total	**272,820**	**272,820**	**302,335**	**302,335**	**302,335**
Operating	560050 521000	TRAVEL	2,000	2,000	2,000	2,000	2,000
	560050 521100	MEALS	3,500	3,500	3,500	3,500	3,500
	560050 521200	LODGING	1,000	1,000	1,000	1,000	1,000
	560050 521400	REGISTRATION FEES	1,700	1,700	1,700	1,700	1,700
	560050 521800	UNIFORMS AND CLOTHING	6,000	6,000	6,000	6,000	6,000
	560050 522400	ADVERTISING	3,500	3,500	3,500	3,500	3,500
	560050 522600	POSTAGE	1,000	1,000	1,000	1,000	1,000
	560050 523025	SUPPLIES - OFFICE	6,000	6,000	6,000	6,000	6,000
	560050 523075	SUPPLIES - PRINTING	2,500	2,500	2,500	2,500	2,500
	560050 523250	SUPPLIES - SPECIAL DEPART	1,800	1,800	1,800	1,800	1,800
	560050 523275	SUPPLIES - REC EQUIPMENT	4,000	4,000	4,000	3,000	3,000
	560050 525300	TELEPHONE	2,800	2,800	2,800	2,800	2,800
	560050 525325	TELEPHONE - MOBILE	2,000	2,000	2,000	2,000	2,000
	560050 525375	CABLE	-	-	80	80	80
	560050 525400	FUEL AND OIL	2,000	2,000	2,000	2,000	2,000
	560050 527200	RENT - EQUIPMENT	3,500	3,500	3,500	3,500	3,500
	560050 528200	REGISTRATION AND TAGFEE	35	35	35	35	35
		Total	43,335	43,335	43,415	42,415	42,415
		TOTAL SPECIAL POPULATIONS	**$ 316,155**	**$ 316,155**	**$ 345,750**	**$ 344,750**	**$ 344,750**

560100 SENIOR CITIZENS

MISSION:

The Anderson County Senior Citizens Program is "FOR SENIORS BY SENIORS". We utilize senior leaders to guide their peers in 23 different activities. Our program partners with the entire senior industry to host our Golden Years Jamboree, a fundraiser which in ten events has given $112,000 to organizations that benefit our seniors. GYJ #10 had 35 sponsors & 500 in attendance. OverEasy Exercise meets the health, wellness, cognitive and memory skill enhancement of the aging population at our JBC, Westside Community Center, the YMCA, and Belton Recreation Center. Anderson County Senior Citizens Program also promotes programming in our fully wrapped vehicle which seniors know as "Still Bloomin, After All These Years".

GOALS AND OBJECTIVES:

2026-2027's goal is to continue building on our success. Golden Years Jamboree #11 is July 15, 2026, at the Civic Center of Anderson. We will honor the 30th Annual Jo Brown Senior Citizen of the Year & celebrate 45 years of our program & 200 years of Anderson County, SC! 2026 will mark the first year that the part-time director is seeking another part-time administrative assistant to help carry the responsibilities of the growing senior population & this program shows how Anderson County adores their active agers!

PERFORMANCE MEASURES:

- Provided activities at multiple locations have a leader and full participation. Leaders guide volunteers.
- Westside OverEasy Exercise Walk to End Alzheimer's team continues to build community relationships and helps fund a cause that devastates our aging population. Since 2015, our team has raised $16,424 to #ENDALZ.
- Golden Years Jamboree #11 will build on the success of our past decade. Our partnership with The Life FM and All About Seniors continues to flourish. Financial support of this event from our senior industry measures the success of our reputation, programming, and trust.

Performance Measure	Actual FY 2025	Goal FY 2026	Goal FY 2027
Number of Participants	10,000	10,000	10,000
Number Activities/ programs	23	23	23
Number of Leaders who lead volunteers	23	23	23

SENIOR CITIZENS			2026		2027		
			DEPT REQ	ADOPTED	DEPT REQ	ADMIN REC	ADOPTED
Personnel Services	560100 511020	SALARIES - TEMP/PARTTIME	$ 52,600	$ 52,600	$ 54,180	$ 54,180	$ 54,180
	560100 511030	SALARIES - OVERTIME	75	-	-	-	-
	560100 511200	RETIREMENT - SC	9,765	9,765	10,055	10,055	10,055
	560100 511300	SOCIAL SECURITY	3,260	3,260	3,360	3,360	3,360
	560100 511350	MEDICARE	765	765	785	785	785
	560100 511600	HEALTH INSURANCE	14,400	14,400	15,600	15,600	15,600
	Total		**80,865**	**80,790**	**83,980**	**83,980**	**83,980**
Operating	560100 521000	TRAVEL	500	500	500	500	500
	560100 521100	MEALS	500	500	500	500	500
	560100 521200	LODGING	500	500	500	500	500
	560100 521300	TRAINING FOR EMPLOYEES	400	400	400	400	400
	560100 521400	REGISTRATION FEES	500	500	500	500	500
	560100 521500	DUES AND SUBSCRIPTIONS	-	-	300	300	300
	560100 521600	AWARDS AND RECOGNITIONS	1,000	1,000	1,000	1,000	1,000
	560100 521800	UNIFORMS AND CLOTHING	750	750	750	750	750
	560100 521900	FOOD	2,500	2,500	2,500	2,500	2,500
	560100 522400	ADVERTISING	5,000	5,000	5,000	5,000	5,000
	560100 522600	POSTAGE	100	100	100	100	100
	560100 523025	SUPPLIES - OFFICE	500	500	500	500	500
	560100 523075	SUPPLIES - PRINTING	100	100	100	100	100
	560100 523100	SUPPLIES - PHOTO	500	500	500	500	500
	560100 523275	SUPPLIES - REC EQUIPMENT	1,200	1,200	1,200	1,200	1,200
	560100 525300	TELEPHONE	100	100	100	100	100
	560100 525325	TELEPHONE - MOBILE	1,000	1,000	1,000	1,000	1,000
	560100 525400	FUEL AND OIL	2,000	2,000	2,000	2,000	2,000
	560100 528400	SENIOR CITIZENS CENTERS	26,500	26,500	26,500	26,500	26,500
	Total		**43,650**	**43,650**	**43,950**	**43,950**	**43,950**
Contract Services	560100 531100	PROFESSIONAL SERVICES	3,400	3,400	3,400	3,400	3,400
	560100 531250	PHOTOCOPY EQUIPMENTMAINT	2,900	2,900	2,900	2,900	2,900
	Total		6,300	6,300	6,300	6,300	6,300
	TOTAL SENIOR CITIZENS		**$ 130,815**	**$ 130,740**	**$ 134,230**	**$ 134,230**	**$ 134,230**

560150 CIVIC CENTER

MISSION:

To provide cultural enrichment, diverse entertainment, and a public forum, while maintaining safe and clean facilities through innovative management, fiscal responsibility, aggressive marketing, and superior customer service; and to provide a facility that has a positive economic impact on Anderson County.

SERVICES PROVIDED:

- Provide leased space as a community gathering place for special events and meetings
- Provide leased space to event promoters to provide high-quality entertainment to the local community and to tourists.

GOALS AND OBJECTIVES:

Enhance use of the facility as a public forum for a variety of community organizations and events.

Measure: Increase/maintain number of public events scheduled in FY 27

Performance Measure	Actual FY 2025	Goal FY 2026	Goal FY 2027
Number of Events scheduled at Civic Center	274	280	300
Number of Events scheduled at Amphitheater	2	Under Construction	10

Attract local, regional, and national business and industry to hold business meetings, concerts, banquets, trade shows and other special events.

Measure: Increase/maintain revenue from business use of the facility in FY 27.

Provide high quality management of a public assembly facility.

Measure: Assess user satisfaction with the facility and management in FY 27 and take action as needed and warranted.

Performance Measure	Actual FY 2025	Goal FY 2026	Goal FY 2027
Percent highly satisfied or satisfied with Civic Center facility and management	98	98	98

Positively affect the economic impact on the community as a whole.

Measure: Track events to determine the amount of money the events bring to local hotels, restaurants, shopping centers, convenience stores, etc. in FY 19 (economic impact). Use as a baseline to increase the value of the facility as an economic growth engine. Through the use of its current policies, in order to have a healthy balance, provide space for non-profit fund raising and while worthwhile community events.

Measure: Track "Sales and Service" revenue that includes the revenue from paid events, revenue from discounted events, the value donated space and the value of discounts provided. Increase such Sales & Service revenue each year.

Performance Measure	Actual FY 2025	Goal FY 2026	Goal FY 2027
Civic Center Sales & Service numbers (paid event revenue)	$299,030.00	$300,000	$320,000

Civic Center Sales & Service numbers (value of donated space and discounted)	$248,610	$150,000	$150,000
Amphitheater Sales & Service numbers (paid event revenue)	$327.75 concessions	Under construction	$175,000
Amphitheater Sales & Service numbers (value of donated space and discounted)	$10000	Under construction	$10,000

Market the ASEC facilities to sponsors, meeting and convention planners, and others, as a means of producing revenue and providing quality events and service.

Measure: Add new sponsors and events in FY 27.

Performance Measure	**Actual FY 2025**	**Goal FY 2026**	**Goal FY 2027**
Visitors to ASEC facilities	220,000	270,000	310,000

CIVIC CENTER			2026		2027		
			DEPT REQ	ADOPTED	DEPT REQ	ADMIN REC	ADOPTED
Personnel Services	560150 511010	SALARIES - FULL TIME	$ 257,360	$ 257,360	$ 203,625	$ 203,625	$ 203,625
	560150 511020	SALARIES - TEMP/PARTTIME	25,000	25,000	12,000	12,000	12,000
	560150 511030	SALARIES - OVERTIME	90,000	90,000	90,000	90,000	90,000
	560150 511200	RETIREMENT - SC	69,110	69,110	56,725	56,725	56,725
	560150 511300	SOCIAL SECURITY	23,090	23,090	18,950	18,950	18,950
	560150 511350	MEDICARE	5,400	5,400	4,435	4,435	4,435
	560150 511600	HEALTH INSURANCE	72,000	72,000	46,800	46,800	46,800
	560150 511990	REQUESTED POSITION(S)	68,465	-	-	-	-
		Total	**610,425**	**541,960**	**432,535**	**432,535**	**432,535**
Operating	560150 521000	TRAVEL	3,500	3,500	3,500	2,000	2,000
	560150 521100	MEALS	8,000	8,000	8,000	8,000	8,000
	560150 521200	LODGING	5,000	5,000	5,000	2,500	2,500
	560150 521400	REGISTRATION FEES	2,400	2,400	2,400	2,400	2,400
	560150 521500	DUES AND SUBSCRIPTIONS	30,000	30,000	30,000	20,000	20,000
	560150 521800	UNIFORMS AND CLOTHING	3,000	3,000	3,000	3,000	3,000
	560150 522400	ADVERTISING	15,000	15,000	15,000	10,000	10,000
	560150 522600	POSTAGE	800	800	800	800	800
	560150 523025	SUPPLIES - OFFICE	16,000	16,000	16,000	13,000	13,000
	560150 523075	SUPPLIES - PRINTING	2,000	2,000	2,000	1,000	1,000
	560150 523125	SUPPLIES - SMALL HAND TOOLS	500	500	500	500	500
	560150 523450	SUPPLIES - SIGNS	2,000	2,000	2,000	-	-
	560150 523550	SUPPLIES - BUILDING	16,000	16,000	16,000	16,000	16,000
	560150 524100	REPAIRS TO BUILDING	62,500	62,500	62,500	40,000	40,000
	560150 524200	REPAIRS TO EQUIPMENT	12,000	12,000	12,000	10,000	10,000
	560150 524400	PARK MAINTENANCE	2,000	2,000	2,000	2,000	2,000
	560150 525100	ELECTRICITY AND GAS	225,000	225,000	225,000	225,000	225,000
	560150 525200	WATER AND SEWER	15,000	15,000	15,000	15,000	15,000
	560150 525300	TELEPHONE	12,000	12,000	12,000	12,000	12,000
	560150 525325	TELEPHONE - MOBILE	3,200	3,200	3,200	3,200	3,200
	560150 525350	TELEPHONE - INTERNET	3,200	3,200	3,200	3,200	3,200
	560150 525400	FUEL AND OIL	4,300	4,300	4,300	4,300	4,300
	560150 527200	RENT - EQUIPMENT	20,000	20,000	20,000	5,000	5,000
	560150 528600	PROGRAM EXPENDITURE	30,000	30,000	30,000	5,000	5,000
		Total	**493,400**	**493,400**	**493,400**	**403,900**	**403,900**
Contract Services	560150 531100	PROFESSIONAL SERVICES	175,000	175,000	175,000	175,000	175,000
	560150 531250	PHOTOCOPY EQUIPMENTMAINT	7,000	7,000	7,000	7,000	7,000
	560150 531400	SERVICE CONTRACTS	3,000	3,000	3,000	3,000	3,000
	560150 532000	EXTERMINATORS	6,000	6,000	6,000	4,000	4,000
	560150 532050	LANDSCAPING	45,000	45,000	45,000	45,000	45,000
	560150 532250	SERVICE CONTRACTS -HVAC	35,000	35,000	35,000	8,000	8,000
	560150 532350	SERVICE CONTRACTS -ELEVA	6,000	6,000	6,000	6,000	6,000
		Total	277,000	277,000	277,000	248,000	248,000
		TOTAL CIVIC CENTER	**$ 1,380,825**	**$ 1,312,360**	**$ 1,202,935**	**$ 1,084,435**	**$ 1,084,435**

560250 MUSEUM

MISSION:

The award-winning Anderson County Museum collects, preserves, and interprets artifacts that document the history of Anderson County and South Carolina for present and future generations.

VISION:

- To engage and inspire people of every age to embrace the knowledge and insight gained from history.
- To create an engaging environment where learning about history is fun and meaningful.
- To educate diverse audiences by creating a place where visitors find meaning in learning the local, regional, and national significance of Anderson County, South Carolina, and its residents.
- To serve as a catalyst for cultural tourism in Anderson County and strengthen the intellectual landscape of Upstate SC.

VALUES:

- Education and a culture of inclusion.
- Creating exhibits and programs which inspire insightful discussions about history that broaden the perspectives of visitors.
- Preservation and stewardship of historical resources and of all artifacts in our collection.

SERVICES PROVIDED:

- Accession donations expediently and return loaned objects in a timely manner;
- Preserve and store all artifacts and design exhibits in a method approved by the American Association of Museums (AAM) and catalog properly according to Chenhall's Nomenclature;
- Offer curatorial services (not appraisals) for our community;
- Provide school tours and programs designed to address South Carolina social studies standards and give students a hands-on history experience for Anderson County schools;
- Give onsite interpretive tours to diverse audiences and provide onsite exhibit specific activities for various ages;
- Provide off-site programs that meet the needs and requests of schools and organizations community wide with area history and museum exhibit information;
- Provide a Research Room as a resource for research by local and out-of-town users;
- Promote a positive image of the museum throughout the community to attract visitors to Anderson County, the museum and museum store; and
- Coordinate news releases and provide a timely flow of information about museum activities to the public;

GOALS AND OBJECTIVES:

- Number of days within appropriate temperature and humidity levels.

Performance Measure	Actual FY 2025	Goal FY 2026	Goal FY 2027
Number of Days within appropriate temperature and humidity levels	365	365	365

- Percentage of artifact paperwork and computer tracking completed on new donations within eight weeks of donation (allowing adequate time for returns of forms from donors and any necessary research).

Performance Measure	Actual FY 2025	Goal FY 2026	Goal FY 2027
Gift agreement sent for donated items during year	100%	100%	100%

- Percentage of loans returned within 30 days of end of loan.

Performance Measure	Actual FY 2025	Goal FY 2026	Goal FY 2027
Percentage of loans returned within 30 days of end of loan	100%	100%	100%

- Track precise number of accessioned items per month in PastPerfect.

Performance Measure	Actual FY 2025	Goal FY 2026	Goal FY 2027
Number of accessioned items tracked in PastPerfect	1,704	600	800

- Number of visitors through museum and museum store reached through all museum programs. Number of children reached through public, private and home-schooled audience. Number of county population reached. Number of other museums that rent traveling exhibits. Dollars back to museum from museum store. Dollars back to the museum via grants and sponsorships.

Performance Measure	Actual FY 2025	Goal FY 2026	Goal FY 2027
Number of Visitors through ACM and ACM Store.	16,890	17,000	17,500
Dollars back to museum from grants.	$32,000	$23,000	$25,000
Dollars back to museum from sponsorships & donations	$145,714.33	$20,000	$20,000
Dollars back to museum from Store	$10,650	$11,000	$12,000

MUSEUM				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	ADMIN REC	ADOPTED
Personnel Services	560250	511010	SALARIES - FULL TIME	$ 265,955	$ 265,955	$ 275,490	$ 275,490	$ 275,490
	560250	511020	SALARIES - TEMP/PARTTIME	40,000	40,000	65,000	65,000	65,000
	560250	511200	RETIREMENT - SC	56,785	56,785	63,195	63,195	63,195
	560250	511300	SOCIAL SECURITY	18,970	18,970	21,110	21,110	21,110
	560250	511350	MEDICARE	4,435	4,435	4,940	4,940	4,940
	560250	511600	HEALTH INSURANCE	57,600	57,600	62,400	62,400	62,400
	560250	511990	REQUESTED POSITION(S)	84,685	-	-	-	-
			Total	**528,430**	**443,745**	**492,135**	**492,135**	**492,135**
Operating	560250	521000	TRAVEL	800	800	800	800	800
	560250	521100	MEALS	500	500	500	500	500
	560250	521300	TRAINING FOR EMPLOYEES	1,000	1,000	1,000	1,000	1,000
	560250	521400	REGISTRATION FEES	650	650	500	500	500
	560250	521500	DUES AND SUBSCRIPTIONS	1,200	1,200	1,500	1,500	1,500
	560250	521900	FOOD	1,800	1,800	4,000	4,000	4,000
	560250	522400	ADVERTISING	2,500	2,500	3,000	2,500	2,500
	560250	522550	COMPUTER SOFTWARE	-	-	440	440	440
	560250	522600	POSTAGE	900	900	900	900	900
	560250	523025	SUPPLIES - OFFICE	2,000	2,000	2,000	2,000	2,000
	560250	523050	SUPPLIES - BOOKS & PUBLICATION	400	400	400	400	400
	560250	523075	SUPPLIES - PRINTING	2,000	2,000	2,000	2,000	2,000
	560250	523250	SUPPLIES - SPECIAL DEPART	20,000	80,000	65,000	65,000	65,000
	560250	525300	TELEPHONE	2,800	2,800	2,800	2,800	2,800
	560250	525325	TELEPHONE - MOBILE	525	525	525	525	525
	560250	525350	TELEPHONE - INTERNET	2,560	2,560	2,560	2,560	2,560
			Total	**39,635**	**99,635**	**87,925**	**87,425**	**87,425**
Contract Services	560250	531250	PHOTOCOPY EQUIPMENTMAINT	5,000	5,000	5,000	5,000	5,000
	560250	531400	SERVICE CONTRACTS	1,000	1,000	1,000	1,000	1,000
			Total	6,000	6,000	6,000	6,000	6,000
			TOTAL MUSEUM	**$ 574,065**	**$ 549,380**	**$ 586,060**	**$ 585,560**	**$ 585,560**

MUSEUM GIFT SHOP REVENUES				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Fund Balance	103000	310000	Fund Balance/Equity	$ 9,000	$ 9,000	$ 6,465	$ 6,465	$ 6,465
			Total	**9,000**	**9,000**	**6,465**	**6,465**	**6,465**
Local revenue	103000	417100	MUSEUM STORE SALES	8,000	8,000	6,335	6,335	6,335
			Total	**8,000**	**8,000**	**6,335**	**6,335**	**6,335**
			TOTAL MUSEUM GIFT SHOP REVENUES	**$ 17,000**	**$ 17,000**	**$ 12,800**	**$ 12,800**	**$ 12,800**

MUSEUM GIFT SHOP EXPENDITURES				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Operating	561000	521000	TRAVEL	$ 800	$ 800	$ 800	$ 800	$ 800
	561000	521100	MEALS	330	330	330	330	330
	561000	522150	CREDIT CARD CHARGES	500	500	500	500	500
	561000	522550	COMPUTER SOFTWARE	770	770	770	770	770
	561000	523025	SUPPLIES - OFFICE	400	400	400	400	400
	561000	523250	SUPPLIES - SPECIAL DEPART	14,000	14,000	10,000	10,000	10,000
	561000	528600	PROGRAM EXPENDITURE	200	200	-	-	-
			TOTAL MUSEUM GIFT SHOP EXPENDITURES	**$ 17,000**	**$ 17,000**	**$ 12,800**	**$ 12,800**	**$ 12,800**

COUNTY COUNCIL SPECIAL PROJECTS

				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	ADMIN REC	ADOPTED
Operating	560301	528600	SPECIAL PROJECTS-CC DIST 1	$ 47,000	$ 47,000	$ 50,000	$ 50,300	$ 50,300
	560302	528600	SPECIAL PROJECTS-CC DIST 1	55,000	55,000	48,000	49,275	49,275
Operating	560303	528600	SPECIAL PROJECTS-CC DIST 2	60,000	60,000	50,000	47,240	47,240
Operating	560304	528600	SPECIAL PROJECTS-CC DIST 3	58,000	58,000	100,000	53,590	53,590
Operating	560305	528600	SPECIAL PROJECTS-CC DIST 5	94,000	94,000	85,000	90,115	90,115
Operating	560306	528600	SPECIAL PROJECTS-CC DIST 6	75,000	75,000	65,000	67,420	67,420
Operating	560307	528600	SPECIAL PROJECTS-CC DIST 7	40,000	40,000	40,000	40,100	40,100
			TOTAL COUNTY COUNCIL SPECIAL PROJECTS	**$ 429,000**	**$ 429,000**	**$ 438,000**	**$ 398,040**	**$ 398,040**

SPECIAL APPROPRIATIONS-CULTURE & RECREATION

				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	ADMIN REC	ADOPTED
	560999	504100	ANDERSON COUNTY ARTSCOUN	$ 5,000	$ 2,730	$ 5,000	$ -	$ -
	560999	504200	WILLIAMSTON ACTIVITY CENTER	5,000	5,000	5,000	-	-
	560999	504300	CONVENTION VISITOR BUREAU	50,000	50,000	50,000	50,000	50,000
	560999	504400	SOIL AND WATER	35,655	30,655	90,655	30,655	30,655
	560999	504500	PENDLETON DISTRICT COMMISSION	20,000	3,675	20,000	-	-
	560999	504600	WESTSIDE COMMUNITY CENTER	6,000	6,000	12,000	-	-
	560999	504700	Y M C A	5,500	4,900	5,500	-	-
	560999	504800	POWDERSVILLE YMCA	2,500	1,965	2,500	-	-
			TOTAL SPECIAL APPROPRIATIONS-C&R	**$ 129,655**	**$ 104,925**	**$ 190,655**	**$ 80,655**	**$ 80,655**

TRANSFERS OUT

				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	ADMIN REC	ADOPTED
Transfer Out	001000	650102	T/O - GRANT	$ -	$ 50,000	$ 35,000	$ 35,000	$ 35,000
	001000	650114	T/O - PUBLIC DEFENDER	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000
	001000	650118	T/O - HOME PROGRAM	140,000	140,000	175,000	175,000	175,000
	001000	650150	T/O - FAMILY COURT	308,445	308,445	256,940	256,940	256,940
	001000	650156	T/O - VICTIMS BILL OF RIGHTS	186,120	186,120	188,955	188,955	188,955
	001000	650157	T/O - VOCA GRANT	-	114,570	128,455	128,455	128,455
	001000	650180	T/O - PARD	20,000	20,000	7,500	7,500	7,500
	001000	650181	T/O - OFFICE OF DJJ	139,675	139,675	222,340	222,340	222,340
	001000	650255	T/O - CAPITAL LEASE	67,075	67,075	67,075	67,075	67,075
			TOTAL TRANSFERS OUT	**$ 2,161,315**	**$ 2,325,885**	**$ 2,381,265**	**$ 2,381,265**	**$ 2,381,265**

ACCOMMODATIONS TAX REVENUES

				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
State revenue	175000	426100	ACCOMMODATION TAX	$ 625,000	$ 625,000	$ 700,000	$ 700,000	$ 700,000
			TOTAL ACCOMMODATIONS TAX REVENUES	**$ 625,000**	**$ 625,000**	**$ 700,000**	**$ 700,000**	**$ 700,000**

ACCOMMODATIONS TAX EXPENDITURES

				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Operating	561100	522450	CONVENTION VISITORSBUREA	$ 180,000	$ 180,000	$ 202,500	$ 202,500	$ 202,500
	561100	528600	PROGRAM EXPENDITURE	345,000	345,000	401,750	401,750	401,750
			Total	**525,000**	**525,000**	**604,250**	**604,250**	**604,250**
Transfer Out	561100	650130	T/O - ASEC Events	-	-	12,000	12,000	12,000
	561100	650001	T/O - GENERAL FUND	55,000	55,000	58,750	58,750	58,750
	561100	650102	T/O - GRANT	45,000	45,000	25,000	25,000	25,000
			Total	**100,000**	**100,000**	**95,750**	**95,750**	**95,750**
			TOTAL ACCOMMODATIONS TAX EXPENDITURES	**$ 625,000**	**$ 625,000**	**$ 700,000**	**$ 700,000**	**$ 700,000**

ACCOMMODATIONS FEE REVENUES

				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Fund Balance	177000	310000	Fund Balance/Equity	$ 1,918,000	$ 788,000	$ 887,000	$ 887,000	$ 887,000
			Total	**1,918,000**	**788,000**	**887,000**	**887,000**	**887,000**
Local revenue	177000	418120	MISCELLANEOUS	1,500,000	1,500,000	1,400,000	1,400,000	1,400,000
	177000	419900	INTEREST INCOME	22,000	22,000	22,000	22,000	22,000
			Total	**1,522,000**	**1,522,000**	**1,422,000**	**1,422,000**	**1,422,000**
			TOTAL ACCOMMODATIONS FEE REVENUES	**$ 3,440,000**	**$ 2,310,000**	**$ 2,309,000**	**$ 2,309,000**	**$ 2,309,000**

ACCOMMODATIONS FEE EXPENDITURES

				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Operating	561150	528600	PROGRAM EXPENDITURE	$ 1,722,210	$ 592,210	$ 256,500	$ 256,500	$ 256,500
			Total	**1,722,210**	**592,210**	**256,500**	**256,500**	**256,500**
Capital Outlay	561150	544010	CIP	-	-	1,000,000	1,000,000	1,000,000
			Total	**-**	**-**	**1,000,000**	**1,000,000**	**1,000,000**
Transfer Out	177000	650102	T/O - GRANT	310,000	310,000	-	-	-
	177000	650165	T/O - FEMA	277,790	277,790	-	-	-
	177000	650265	T/O - SSRB			1,052,500	1,052,500	1,052,500
	177000	650360	T/O - CAPITAL PROJECTS	1,130,000	1,130,000	-	-	-
			Total	**1,717,790**	**1,717,790**	**1,052,500**	**1,052,500**	**1,052,500**
			TOTAL ACCOMMODATIONS FEE EXPENDITURES	**$ 3,440,000**	**$ 2,310,000**	**$ 2,309,000**	**$ 2,309,000**	**$ 2,309,000**

SC PRT PARD REVENUES

				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Local revenue	180000	418100	LOCAL CONTRIBUTIONS	$ -	$ -	$ 10,000	$ 10,000	$ 10,000
				-	**-**	**10,000**	**10,000**	**10,000**
State revenue	180000	422200	STATE GRANT - PARD	100,000	100,000	60,000	60,000	60,000
			Total	**100,000**	**100,000**	**60,000**	**60,000**	**60,000**
Transfer In	180000	640001	T/I - GENERAL FUND	20,000	20,000	7,500	7,500	7,500
			Total	**20,000**	**20,000**	**7,500**	**7,500**	**7,500**
			TOTAL SC PRT PARD REVENUES	**$ 120,000**	**$ 120,000**	**$ 77,500**	**$ 77,500**	**$ 77,500**

SC PRT PARD EXPENDITURES

				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Contract Services	561200	531100	PROFESSIONAL SERVICES	$ 60,000	$ 60,000	$ -	$ -	$ -
			Total	**60,000**	**60,000**	**-**	**-**	**-**
Capital Outlay	561200	544010	CIP	60,000	60,000	77,500	77,500	77,500
			Total	**60,000**	**60,000**	**77,500**	**77,500**	**77,500**
			TOTAL SC PRT PARD EXPENDITURES	**$ 120,000**	**$ 120,000**	**$ 77,500**	**$ 77,500**	**$ 77,500**

TRI-COUNTY TECHNICAL COLLEGE REVENUES

				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Fund Balance	140000	310000	Fund Balance/Equity	$ 5,650,900	$ 315,970	$ 3,915,415	$ 165,415	$ 165,415
		Total		**5,650,900**	**315,970**	**3,915,415**	**165,415**	**165,415**
Local revenue	140000	410101	PROPERTY TAXES - RPC CURRENT	2,500,000	2,760,000	3,152,725	3,152,725	3,152,725
	140000	410102	PROPERTY TAXES - RPC DELINQUEN	70,000	75,000	157,030	157,030	157,030
	140000	410103	PROPERTY TAXES - VEHICLES	400,000	445,000	490,120	490,120	490,120
	140000	410105	PROPERTY TAXES - FILOT	135,000	149,000	140,540	140,540	140,540
		Total		**3,105,000**	**3,429,000**	**3,940,415**	**3,940,415**	**3,940,415**
State revenue	140000	421200	HOMESTEAD	109,300	120,230	120,170	120,170	120,170
	140000	421400	MERCHANTS INVENTORY	-	-	-	-	-
		Total		**109,300**	**120,230**	**120,170**	**120,170**	**120,170**
		TOTAL TRI-COUNTY TECHNICAL COLLEGE REVENUES		**$ 8,865,200**	**$ 3,865,200**	**$ 7,976,000**	**$ 4,226,000**	**$ 4,226,000**

TRI-COUNTY TECHNICAL COLLEGE EXPENDITURES

				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Special Appropriation	571000	507200	TRI-COUNTY TECHNICALCOLL	$ 8,865,200	$ 3,865,200	$ 7,976,000	$ 4,226,000	$ 4,226,000
		TOTAL TRI-COUNTY TECHNICAL COLLEGE EXPENDITURES		**$ 8,865,200**	**$ 3,865,200**	**$ 7,976,000**	**$ 4,226,000**	**$ 4,226,000**

ANDERSON COUNTY LIBRARY REVENUES

				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Fund Balance	143000	310000	Fund Balance/Equity	$ 945,640	$ 945,640	$ 268,295	$ 416,900	$ 416,900
		Total		**945,640**	**945,640**	**268,295**	**416,900**	**416,900**
Local revenue	143000	410101	PROPERTY TAXES - RPC CURRENT	4,900,000	4,900,000	5,853,220	5,570,000	5,570,000
	143000	410102	PROPERTY TAXES - RPC DELINQUEN	150,000	150,000	317,225	317,225	317,225
	143000	410103	PROPERTY TAXES - VEHICLES	950,000	950,000	1,012,315	963,335	963,335
	143000	410105	PROPERTY TAXES - FILOT	285,000	285,000	257,645	257,645	257,645
		Total		**6,285,000**	**6,285,000**	**7,440,405**	**7,108,205**	**7,108,205**
State revenue	143000	421200	HOMESTEAD	223,000	223,000	251,700	251,700	251,700
		Total		**223,000**	**223,000**	**251,700**	**251,700**	**251,700**
		TOTAL ANDERSON COUNTY LIBRARY REVENUES		**$ 7,453,640**	**$ 7,453,640**	**$ 7,960,400**	**$ 7,776,805**	**$ 7,776,805**

ANDERSON COUNTY LIBRARY EXPENDITURES

				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Operating	571100	507100	ANDERSON COUNTY LIBRARY	$ 7,453,640	$ 7,453,640	$ 7,960,400	$ 7,776,805	$ 7,776,805
		TOTAL ANDERSON COUNTY LIBRARY EXPENDITURES		**$ 7,453,640**	**$ 7,453,640**	**$ 7,960,400**	**$ 7,776,805**	**$ 7,776,805**

594000 WASTEWATER MANAGEMENT

MISSION:

To provide safe and reliable Wastewater services to commercial, residential, and industrial customers. Continue to maintain the existing collection system while expanding and upgrading for future growth.

VISION:

To install collector lines for expanding service area and reducing the number of pump stations. To establish wastewater fees to maintain proper operation of current system and to provide funding for future expansions at an affordable and competitive rate while managing treatment plant allocations for future growth.

SERVICES PROVIDED:

- Collect and transport all wastewater within the service areas to the 6&20 Wastewater Treatment Facility and other treatment facilities.
  To operate and maintain pump stations and sewer collection system in an environmentally safe manner.
- Issue and coordinate Anderson County sewer permits, and new account fees. Issue sewer permits and inspections of lines with E-911 addressing information with Building & Codes.
- Inspect all County sewer project construction to ensure quality and correctness, as well as local and state compliance.
- Maintenance and repairs of sewer lines, valves, meters, and pump stations. Relocate, raise, or lower manholes as needed for highway construction or development.
- Inspect residential, commercial, and industrial taps and sewer line and pump installations to ensure compliance with Anderson County ordinances and regulations. Read and record meter readings on final inspections of sewer taps and report information to Finance for billing.
- Maintain daily inspection of 39 pump stations and alarm systems. Assist with repairs and respond to alarms that have been set off 24 hours a day. Monitor flow into distribution system.
- Upkeep and maintain Anderson County's sewer line Rights-of-Way (ROW).
- To maintain correct flow inventories for 6 & 20 Treatment Plant and our permitted flows for other Treatment Plants.
- Respond to SC 811request to locate sewer infrastructure.

Performance Measure	Actual FY 2025	Goal FY 2026	Goal FY 2027
Percent of days in compliance.	95%	100%	100%
Percent of projects completed by target date	0%	100%	100%
Percentage of ROW Maintained	100%	100%	100%
Percent of repairs completed within 30 days	50%	100%	100%
Percent of achieve/maintain certification for operation and maintenance workers	100%	100%	100%
Locate Utility	72 hours	72 hours	72 hours
Residential Inspections	48 hours	48 hours	48 hours
Average time spent generating sewer permits	10 min	10 min	10 min

WASTEWATER REVENUES				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Fund Balance	410000	310000	Fund Balance/Equity	($11,613,730)	($10,263,730)	($12,079,930)	($12,079,550)	($12,079,550)
		Total		**($11,613,730)**	**($10,263,730)**	**($12,079,930)**	**($12,079,550)**	**($12,079,550)**
Local revenue	410000	410101	PROPERTY TAXES - RPC CURRENT	2,085,000	2,085,000	2,245,000	2,245,000	2,245,000
	410000	410102	PROPERTY TAXES - RPC DELINQUEN	60,000	60,000	70,000	70,000	70,000
	410000	410103	PROPERTY TAXES - VEHICLES	400,000	400,000	400,000	400,000	400,000
	410000	410105	PROPERTY TAXES - FILOT	145,000	145,000	140,000	140,000	140,000
	410000	412900	SEWER FEES - COUNTY BILLING	1,600,000	1,600,000	1,800,000	1,800,000	1,800,000
	410000	412901	SEWER FEES - E C U	2,890,000	2,890,000	3,000,000	3,000,000	3,000,000
	410000	412902	SEWER FEES - B C & H	990,000	990,000	1,100,000	1,100,000	1,100,000
	410000	412903	SEWER FEES - WEST ANDERSON WAT	480,000	480,000	800,000	800,000	800,000
	410000	412904	SEWER FEES - POWDERSVILLE	470,000	470,000	540,000	540,000	540,000
	410000	412905	SEWER FEES - 6 & 20	-	-	263,400	263,400	263,400
	410000	412906	SEWER FEES - PENDLETON	80,000	80,000	70,000	70,000	70,000
	410000	412907	SEWER FEES- BROADWAY	120,000	120,000	150,000	150,000	150,000
	410000	412908	CAPACITY FEES	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
	410000	412909	SEWER FEES -SANDY SPRINGS	1,000,000	1,000,000	1,250,000	1,250,000	1,250,000
	410000	414100	RENT OF PROPERTY	300	300	300	300	300
	410000	418120	MISCELLANEOUS	60,000	60,000	2,000	2,000	2,000
	410000	419900	INTEREST INCOME	350,000	350,000	400,000	400,000	400,000
		Total		**13,230,300**	**13,230,300**	**14,730,700**	**14,730,700**	**14,730,700**
State revenue	410000	421200	HOMESTEAD	89,800	89,800	92,000	92,000	92,000
	410000	421300	STATE GRANTS	1,500,000	1,500,000	2,000,000	2,000,000	2,000,000
	410000	421400	MERCHANTS INVENTORY	9,755	9,755	9,755	9,755	9,755
		Total		**1,599,555**	**1,599,555**	**2,101,755**	**2,101,755**	**2,101,755**
Federal revenue	410000	431000	FEDERAL GRANT	-	-	9,598,600	9,598,600	9,598,600
		Total		**-**	**-**	**9,598,600**	**9,598,600**	**9,598,600**
Transfer In	410000	640104	T/I - AMERICAN RESCUE PLAN ACT	3,000,000	3,000,000	-	-	-
	410000	640346	T/I - 2008 SSRB	5,350,000	4,000,000	-	-	-
		Total		**$8,350,000**	**$7,000,000**	**$0**	**$0**	**$0**
		TOTAL REVENUES		**$11,566,125**	**$11,566,125**	**$14,351,125**	**$14,351,505**	**$14,351,505**

WASTEWATER EXPENSES				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Personnel Services	594000	511010	SALARIES - FULL TIME	1,312,720	1,312,720	1,555,970	1,555,970	1,555,970
	594000	511020	SALARIES - TEMP/PARTTIME	20,000	20,000	25,000	25,000	25,000
	594000	511030	SALARIES - OVERTIME	30,000	30,000	30,000	30,000	30,000
	594000	511100	COMPENSATED ABSENCES	10,000	10,000	75,000	75,000	75,000
	594000	511150	COST OF LIVING/MERIT	47,060	47,060	37,760	37,760	37,760
	594000	511180	INSURANCE RESERVE FUND	14,460	14,460	13,780	13,780	13,780
	594000	511200	RETIREMENT - SC	252,920	252,920	299,000	299,000	299,000
	594000	511300	SOCIAL SECURITY	84,490	84,490	99,570	99,880	99,880
	594000	511350	MEDICARE	19,760	19,760	23,290	23,360	23,360
	594000	511400	UNEMPLOYMENT COMPENSATION	2,000	2,000	2,000	2,000	2,000
	594000	511500	WORKMEN'S COMPENSATION	27,645	27,645	26,840	26,840	26,840
	594000	511600	HEALTH INSURANCE	259,200	259,200	358,800	358,800	358,800
	594000	511710	PENSION EXPENSE - GASB 68	25,000	25,000	200,000	200,000	200,000
	594000	511730	OPEB EXP-GASB 75	10,000	10,000	10,000	10,000	10,000
	594000	511980	UPGRADE(S)	10,000	10,000	-	-	-
	594000	511990	REQUESTED POSITION(S)	-	111,870	-	-	-
		Total		**2,125,255**	**2,237,125**	**2,757,010**	**2,757,390**	**2,757,390**

WASTEWATER EXPENSES			2026		2027		
			DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Operating	594000 521000	TRAVEL	3,000	3,000	3,000	3,000	3,000
	594000 521100	MEALS	4,500	4,500	4,500	4,500	4,500
	594000 521200	LODGING	4,000	4,000	4,000	4,000	4,000
	594000 521300	TRAINING FOR EMPLOYEES	10,000	10,000	10,000	10,000	10,000
	594000 521400	REGISTRATION FEES	3,000	3,000	3,000	3,000	3,000
	594000 521500	DUES AND SUBSCRIPTIONS	5,000	5,000	5,000	5,000	5,000
	594000 521800	UNIFORMS AND CLOTHING	20,000	20,000	20,000	20,000	20,000
	594000 522150	CREDIT CARD CHARGES	6,000	6,000	10,000	10,000	10,000
	594000 522200	BAD DEBT EXPENSE	50,000	50,000	150,000	150,000	150,000
	594000 522250	DEPRECIATION	1,778,955	1,778,955	3,650,000	3,650,000	3,650,000
	594000 522300	AMORTIZATION EXPENSE	1,778,955	1,778,955	1,775,000	1,775,000	1,775,000
	594000 522350	REVENUE REMITTANCE	2,700,000	2,700,000	2,600,000	2,600,000	2,600,000
	594000 522400	ADVERTISING	500	500	500	500	500
	594000 522550	COMPUTER SOFTWARE	2,000	2,000	8,000	8,000	8,000
	594000 522600	POSTAGE	2,500	2,500	1,500	1,500	1,500
	594000 523025	SUPPLIES - OFFICE	8,000	8,000	8,000	8,000	8,000
	594000 523075	SUPPLIES - PRINTING	4,000	4,000	4,000	4,000	4,000
	594000 523125	SUPPLIES - SMALL HAND TOOLS	4,000	4,000	4,000	4,000	4,000
	594000 523150	SUPPLIES - CLEANING	500	500	500	500	500
	594000 523200	SUPPLIES - SAFETY	13,000	13,000	15,000	15,000	15,000
	594000 523250	SUPPLIES - SPECIAL DEPART	165,000	165,000	165,000	165,000	165,000
	594000 523300	SUPPLIES - CHEMICALS	50,000	50,000	50,000	50,000	50,000
	594000 524100	REPAIRS TO BUILDING	52,000	52,000	52,000	52,000	52,000
	594000 524200	REPAIRS TO EQUIPMENT	200,000	200,000	200,000	200,000	200,000
	594000 524300	REPAIRS	50,000	50,000	50,000	50,000	50,000
	594000 525100	ELECTRICITY AND GAS	200,000	200,000	200,000	200,000	200,000
	594000 525200	WATER AND SEWER	17,500	17,500	17,500	17,500	17,500
	594000 525300	TELEPHONE	5,000	5,000	5,000	5,000	5,000
	594000 525325	TELEPHONE - MOBILE	14,000	14,000	14,000	14,000	14,000
	594000 525350	TELEPHONE - INTERNET	5,000	5,000	5,000	5,000	5,000
	594000 525400	FUEL AND OIL	70,000	70,000	70,000	70,000	70,000
	594000 526200	INSURANCE - BUILDING	23,700	23,700	23,000	23,000	23,000
	594000 526300	INSURANCE - EQUIPMENT	830	830	1,000	1,000	1,000
	594000 526500	INSURANCE - VEHICLES	19,850	19,850	23,000	23,000	23,000
	594000 526600	INSURANCE - DATA PROCESSI	260	260	300	300	300
	594000 527200	RENT - EQUIPMENT	70,000	70,000	50,000	50,000	50,000
	594000 528200	REGISTRATION AND TAGFEE	1,000	1,000	1,000	1,000	1,000
	Total		**7,342,050**	**7,342,050**	**9,202,800**	**9,202,800**	**9,202,800**
Contract Services	594000 531000	LEGAL	5,000	5,000	25,000	25,000	25,000
	594000 531100	PROFESSIONAL SERVICES	45,000	45,000	95,000	95,000	95,000
	594000 531250	PHOTOCOPY EQUIPMENTMAINT	4,500	4,500	6,000	6,000	6,000
	594000 531400	SERVICE CONTRACTS	75,000	75,000	85,000	85,000	85,000
	594000 532000	EXTERMINATORS	25,000	25,000	25,000	25,000	25,000
	594000 534250	MEDICAL	2,500	2,500	2,500	2,500	2,500
	594000 535350	ENGINEERING	50,000	50,000	25,000	25,000	25,000
	594000 535700	DISPOSAL FEE	10,000	10,000	2,500	2,500	2,500
	594000 536000	COLLECTION FEE - ECU	65,000	65,000	68,000	68,000	68,000
	594000 536050	COLLECTION FEE - HAMMOND	26,000	26,000	28,000	28,000	28,000
	594000 536100	COLLECTION FEE - WEST AND	21,000	21,000	24,000	24,000	24,000
	594000 536150	COLLECTION FEE - POWDERSV	18,600	18,600	20,000	20,000	20,000
	594000 536200	COLLECTION FEE - BROADWAY	3,500	3,500	4,000	4,000	4,000
	594000 536250	COLLECTION FEE - SCAC	1,200	1,200	4,000	4,000	4,000
	594000 536300	COLLECTION FEE - SANDY SP	23,000	23,000	23,000	23,000	23,000
	Total		**375,300**	**375,300**	**437,000**	**437,000**	**437,000**
Debt Service	594000 555010	INTEREST	1,055,010	1,055,010	1,571,800	1,571,800	1,571,800
	594000 555030	FINANCING FEES	5,000	5,000	5,000	5,000	5,000
	Total		**1,060,010**	**1,060,010**	**1,576,800**	**1,576,800**	**1,576,800**
Transfer Out	594000 650415	T/O - STORMWATER	551,640	551,640	377,515	377,515	377,515
	Total		**551,640**	**551,640**	**377,515**	**377,515**	**377,515**
	TOTAL WASTEWATER EXPENSES		**$ 11,454,255**	**$ 11,566,125**	**$ 14,351,125**	**$ 14,351,505**	**$ 14,351,505**

594050 STORM WATER

VISION:

Anderson County will protect lives, property, and water quality through smart management of stormwater for future generations.

MISSION:

Our mission is to plan, implement, and enforce sound stormwater management practices to protect lives and property from flooding and to protect and enhance the quality of our streams, lakes, and groundwater.

SERVICES PROVIDED:

The Anderson County Stormwater Management Department implements the County's stormwater program as required by the Small Municipal Separate Storm Sewer System (SMS4) General Permit issued by SC DHEC. This program consists of several elements:

- Public education and outreach on stormwater impacts
- Public involvement/participation
- Illicit discharge detection and elimination
- Construction site stormwater runoff control
- Post-construction stormwater management in new development and redevelopment
- Pollution prevention/good housekeeping for municipal operations
- Discharges to impaired water bodies and to watersheds with total maximum daily load (TMDL) allocations.

GOALS AND OBJECTIVES:

- Ensure timely and professional plan reviews for compliance with the Stormwater Management and Sedimentation Control ordinance.

Performance Measure	Actual FY 2025	Goal FY 2026	Goal FY 2027
Issue a stormwater permit approval or request plan revisions within 15 working days of the plan's submission	72%	80%	80%
Issue a stormwater permit approval or request plan revisions within 20 working days of the plan's submission	100%	100%	100%

- Ensure that permitted construction sites receive frequent oversight for compliance with the Stormwater Management and Sedimentation Control ordinance.

Performance Measure	Actual FY 2025	Goal FY 2026	Goal FY 2027
Inspect sites within an urbanized area with an active Anderson County stormwater permit at least once per month	100%	100%	100%
Inspect sites outside of an urbanized area with an active Anderson County permit at least 3 times	89%	100%	100%

- Identify and eliminate illicit discharges within the County to improve water quality.

Performance Measure	Actual FY 2025	Goal FY 2026	Goal FY 2027
Eliminate illicit discharges within 30 days of discovery, or initiate an enforcement action	100%	90%	90%

- Provide timely and high-quality customer service to citizens with stormwater related concerns or complaints.

Performance Measure	Actual FY 2025	Goal FY 2026	Goal FY 2027
Initiate action in response to requests from the public in 2 business days or less.	87%	80%	80%

STORMWATER REVENUES				2026 DEPT REQ	2026 ADOPTED	2027 DEPT REQ	2027 AD REC	2027 ADOPTED
Local revenue	415000	412940	STORMWATER APPLICATION FEES	300,000	300,000	500,000	500,000	500,000
	415000	412941	STORMWATER FEES	35,315	35,315	35,315	35,315	35,315
		Total		**335,315**	**335,315**	**535,315**	**535,315**	**535,315**
Transfer In	415000	640410	T/I - SEWER	551,640	551,640	377,515	377,515	377,515
		Total		**551,640**	**551,640**	**377,515**	**377,515**	**377,515**
		TOTAL STORMWATER REVENUES		**$ 886,955**	**$ 886,955**	**$ 912,830**	**$ 912,830**	**$ 912,830**

STORMWATER EXPENSES				2026 DEPT REQ	2026 ADOPTED	2027 DEPT REQ	2027 AD REC	2027 ADOPTED
Personnel Services	594050	511010	SALARIES - FULL TIME	$344,480	$344,480	$357,925	$357,925	$357,925
	594050	511030	SALARIES - OVERTIME	1,000	1,000	1,500	1,500	1,500
	594050	511100	COMPENSATED ABSENCES	11,000	11,000	15,000	15,000	15,000
	594050	511150	COST OF LIVING/MERIT	13,000	13,000	8,935	8,935	8,935
	594050	511180	INSURANCE RESERVE FUND	3,620	3,620	5,000	5,000	5,000
	594050	511200	RETIREMENT - SC	64,120	64,120	66,710	66,710	66,710
	594050	511300	SOCIAL SECURITY	21,420	21,420	22,285	22,285	22,285
	594050	511350	MEDICARE	5,010	5,010	5,215	5,215	5,215
	594050	511500	WORKMEN'S COMPENSATION	7,185	7,185	7,185	7,185	7,185
	594050	511600	HEALTH INSURANCE	57,600	57,600	62,400	62,400	62,400
	594050	511710	PENSION EXPENSE - GASB 68	35,000	35,000	35,000	35,000	35,000
	594050	511730	OPEB EXP-GASB 75	5,000	5,000	5,000	5,000	5,000
		Total		**$568,435**	**$568,435**	**$592,155**	**$592,155**	**$592,155**
Operating	594050	521000	TRAVEL	2,420	2,420	2,420	2,420	2,420
	594050	521100	MEALS	1,660	1,660	1,660	1,660	1,660
	594050	521200	LODGING	4,310	4,310	4,310	4,310	4,310
	594050	521300	TRAINING FOR EMPLOYEES	5,515	5,515	5,515	5,515	5,515
	594050	521400	REGISTRATION FEES	3,445	3,445	3,445	3,445	3,445
	594050	521500	DUES AND SUBSCRIPTIONS	2,140	2,140	2,140	2,140	2,140
	594050	521800	UNIFORMS AND CLOTHING	3,500	3,500	3,500	3,500	3,500
	594050	522250	DEPRECIATION	7,000	7,000	7,000	7,000	7,000
	594050	522400	ADVERTISING	300	300	300	300	300
	594050	522550	COMPUTER SOFTWARE	3,000	3,000	3,000	3,000	3,000
	594050	522600	POSTAGE	400	400	400	400	400
	594050	523025	SUPPLIES - OFFICE	4,050	4,050	4,050	4,050	4,050
	594050	523050	SUPPLIES - BOOKS & PUBLICATION	400	400	400	400	400
	594050	523075	SUPPLIES - PRINTING	510	510	510	510	510
	594050	523200	SUPPLIES - SAFETY	1,300	1,300	1,300	1,300	1,300
	594050	523250	SUPPLIES - SPECIAL DEPART	2,500	2,500	2,500	2,500	2,500
	594050	523325	SUPPLIES - MEDICAL	100	100	100	100	100
	594050	524300	REPAIRS	8,500	8,500	8,500	8,500	8,500
	594050	525300	TELEPHONE	100	100	100	100	100
	594050	525325	TELEPHONE - MOBILE	7,000	7,000	7,000	7,000	7,000
	594050	525400	FUEL AND OIL	9,000	9,000	9,000	9,000	9,000
	594050	525500	PERMITS	2,400	2,400	2,400	2,400	2,400
	594050	526300	INSURANCE - EQUIPMENT	1,210	1,210	1,210	1,210	1,210
	594050	526500	INSURANCE - VEHICLES	3,310	3,310	3,310	3,310	3,310
	594050	528200	REGISTRATION AND TAGFEE	-	-	5	5	5
		Total		**$74,070**	**$74,070**	**$74,075**	**$74,075**	**$74,075**
Contract Services	594050	531000	LEGAL	4,000	4,000	4,000	4,000	4,000
	594050	531100	PROFESSIONAL SERVICES	68,000	68,000	70,000	70,000	70,000
	594050	531250	PHOTOCOPY EQUIPMENTMAINT	600	600	750	750	750
	594050	531400	SERVICE CONTRACTS	700	700	700	700	700
	594050	534250	MEDICAL	150	150	150	150	150
	594050	535350	ENGINEERING	171,000	171,000	171,000	171,000	171,000
		Total		**$244,450**	**$244,450**	**$246,600**	**$246,600**	**$246,600**
		TOTAL STORMWATER EXPENSES		**$ 886,955**	**$ 886,955**	**$ 912,830**	**$ 912,830**	**$ 912,830**

594100 SOLID WASTE

VISION:

Anderson County will be a place that promotes recycling and anti-litter initiatives through innovative measures resulting in a society that generates zero waste, cleaner roads and beautiful spaces.

MISSION:

To provide Anderson County residents with a cost-efficient Solid Waste program that delivers adequate recycling/reusing and disposal opportunities for household garbage, construction and demolition material, yard debris, and recyclables as well as developing anti-litter, beautification and recycling education programs which will promote the quality of life.

SERVICES PROVIDED:

- Provides waste and recycling collection services for Anderson County Residents at convenience center facilities.
- Engages in the recovery of recyclable materials in preparation for market at the Anderson Regional Material Recovery Facility (MRF): Recyclables, Electronics and Tires
- Ensures adequate disposal of Construction/Demolition Materials and Land Clearing Debris for residents and businesses at the Starr C&D Landfill
- Conducts Community Clean-Up and Beautification Projects to sustain community cleanliness and pride
- Promotes public education and awareness for anti-litter and recycling initiatives in Anderson County

GOALS AND OBJECTIVES:

Divert the number of recyclables collected at convenience centers from going to the landfill.

Measure: The percentage of recyclables that Anderson County residents recycle verses the percentage of MSW going into our landfills.

Year	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
MSW	65,447	67,659	68,659	69,660	75,598	76,221	78,875	84,700	89,406
Recycled	7,314	6,851	7,965	8,641	7,529	7,917	8,271	9,082	8,335
% Recycled	11%	10%	12%	12%	10%	10%	9.50%	9.33%	9.32%

Maintain roadside litter pickup by utilizing local volunteers, staff and Adopt-A-Spot Groups**.**

Measure: To pick up 30,000 bags of litter each year to help keep roadsides clean

Year	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Bags	11,642	15,090	17,270	7,188	20,906	22,747	31,947	41,837	40,098

SOLID WASTE REVENUES

				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Fund Balance	420000	310000	Fund Balance/Equity	$554,470	$189,015	$514,520	$194,560	$194,560
		Total Fund Equity		**554,470**	**189,015**	**514,520**	**194,560**	**194,560**
Local revenue	420000	410150	HOUSEHOLD FEE-CURRENT	7,966,000	8,200,000	8,200,000	8,200,000	8,200,000
	420000	410151	HOUSEHOLD FEE-DELINQUENT	500,000	500,000	500,000	500,000	500,000
	420000	412920	HOST FEE	1,200,000	1,200,000	1,260,000	1,260,000	1,260,000
	420000	412921	LANDFILL USAGE FEE - C&D	500,000	500,000	450,000	450,000	450,000
	420000	412922	COMMERCIAL FEES	50,000	50,000	41,000	41,000	41,000
	420000	414100	RENT OF PROPERTY	1,235	1,235	1,235	1,235	1,235
	420000	415310	RECYCLING-GLASS	7,000	7,000	7,000	7,000	7,000
	420000	415315	RECYCLING - COMINGLED	20,000	20,000	10,000	10,000	10,000
	420000	415320	RECYCLING-NEWSPAPER	20,000	20,000	7,500	7,500	7,500
	420000	415330	RECYCLING-TIRES	32,000	32,000	50,000	50,000	50,000
	420000	415340	RECYCLING-ALUMINUM	32,000	32,000	35,000	35,000	35,000
	420000	415350	RECYCLING-SCRAP METAL	440,000	440,000	480,000	480,000	480,000
	420000	415360	RECYCLING-PLASTIC	28,000	28,000	20,000	20,000	20,000
	420000	415370	RECYCLING-CARDBOARD	180,000	180,000	180,000	180,000	180,000
	420000	415380	RECYCLING-USED OIL	5,000	5,000	4,000	4,000	4,000
	420000	415390	E-WASTE	1,700	1,700	1,700	1,700	1,700
	420000	418100	LOCAL CONTRIBUTIONS	7,500	7,500	7,000	7,000	7,000
	420000	419900	INTEREST INCOME	3,200	3,200	3,200	3,200	3,200
	420000	419902	SALE OF CAPITAL	20,000	20,000	20,000	20,000	20,000
		Total Local Revenues		**11,013,635**	**11,247,635**	**11,277,635**	**11,277,635**	**11,277,635**
State revenue	420000	421300	STATE GRANTS	25,445	25,445	26,285	26,285	26,285
	420000	425100	STATE TIRE & BATTERY REVENUE	100,000	100,000	100,000	100,000	100,000
		Total State Revenue		**125,445**	**125,445**	**126,285**	**126,285**	**126,285**
		TOTAL SOLID WASTE REVENUES		**$ 11,693,550**	**$ 11,562,095**	**$ 11,918,440**	**$ 11,598,480**	**$ 11,598,480**

SOLID WASTE EXPENSES

				2026		2027		
				DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
Personnel Services	594100	511010	SALARIES - FULL TIME	$2,008,175	$2,008,175	$2,068,425	$1,957,270	$1,957,270
	594100	511020	SALARIES - TEMP/PARTTIME	728,000	728,000	743,075	743,075	743,075
	594100	511030	SALARIES - OVERTIME	110,000	110,000	150,000	150,000	150,000
	594100	511100	COMPENSATED ABSENCES	36,000	36,000	36,000	50,000	50,000
	594100	511150	COST OF LIVING/MERIT	100,000	100,000	42,000	49,000	49,000
	594100	511180	INSURANCE RESERVE FUND	70,000	70,000	75,000	75,000	75,000
	594100	511200	RETIREMENT - SC	471,575	471,575	470,000	358,280	358,280
	594100	511210	RETIREMENT - POLICE	12,975	12,975	14,700	11,560	11,560
	594100	511300	SOCIAL SECURITY	176,465	176,465	175,000	176,725	176,725
	594100	511350	MEDICARE	41,270	41,270	48,000	41,330	41,330
	594100	511400	UNEMPLOYMENT COMPENSATION	200	200	200	200	200
	594100	511500	WORKMEN'S COMPENSATION	55,000	55,000	60,000	55,000	55,000
	594100	511600	HEALTH INSURANCE	576,000	576,000	608,400	608,400	608,400
	594100	511710	PENSION EXPENSE - GASB 68	230,000	230,000	230,000	125,000	125,000
	594100	511730	OPEB EXP-GASB 75	15,000	15,000	15,000	15,000	15,000
	594100	511990	REQUESTED POSITION(S)	131,455	-	-	-	-
		Total Personnel Services		**$4,762,115**	**$4,630,660**	**$4,735,800**	**$4,415,840**	**$4,415,840**

SOLID WASTE EXPENSES			2026		2027		
			DEPT REQ	ADOPTED	DEPT REQ	AD REC	ADOPTED
		Total Personnel Services	**$4,762,115**	**$4,630,660**	**$4,735,800**	**$4,415,840**	**$4,415,840**
Operating	594100 521000	TRAVEL	1,040	1,040	1,040	1,040	1,040
	594100 521100	MEALS	7,350	7,350	7,350	7,350	7,350
	594100 521200	LODGING	7,625	7,625	7,625	7,625	7,625
	594100 521300	TRAINING FOR EMPLOYEES	4,850	4,850	4,850	4,850	4,850
	594100 521400	REGISTRATION FEES	3,800	3,800	4,500	4,500	4,500
	594100 521500	DUES AND SUBSCRIPTIONS	3,200	3,200	3,200	3,200	3,200
	594100 521600	AWARDS AND RECOGNITIONS	1,000	1,000	1,000	1,000	1,000
	594100 521800	UNIFORMS AND CLOTHING	56,600	56,600	56,600	56,600	56,600
	594100 522150	CREDIT CARD CHARGES	12,000	12,000	22,000	22,000	22,000
	594100 522250	DEPRECIATION	850,000	850,000	850,000	850,000	850,000
	594100 522400	ADVERTISING	34,000	34,000	34,000	34,000	34,000
	594100 522550	COMPUTER SOFTWARE	5,000	5,000	5,400	5,400	5,400
	594100 522600	POSTAGE	300	300	300	300	300
	594100 523025	SUPPLIES - OFFICE	16,000	16,000	16,000	16,000	16,000
	594100 523075	SUPPLIES - PRINTING	7,500	7,500	5,500	5,500	5,500
	594100 523125	SUPPLIES - SMALL HAND TOOLS	16,000	16,000	16,000	16,000	16,000
	594100 523150	SUPPLIES - CLEANING	4,000	4,000	4,000	4,000	4,000
	594100 523175	SUPPLIES - LANDSCAPING	3,000	3,000	3,000	3,000	3,000
	594100 523200	SUPPLIES - SAFETY	39,500	39,500	39,500	39,500	39,500
	594100 523300	SUPPLIES - CHEMICALS	2,800	2,800	2,800	2,800	2,800
	594100 523325	SUPPLIES - MEDICAL	10,300	10,300	10,300	10,300	10,300
	594100 523450	SUPPLIES - SIGNS	28,250	28,250	28,250	28,250	28,250
	594100 523475	SUPPLIES - STONE	25,000	25,000	25,000	25,000	25,000
	594100 523500	SUPPLIES - ASPHALT	25,000	25,000	25,000	25,000	25,000
	594100 523525	SUPPLIES - CONCRETE	10,000	10,000	10,000	10,000	10,000
	594100 523750	SUPPLIES - MRF & RECYCLIN	76,500	76,500	76,500	76,500	76,500
	594100 524100	REPAIRS TO BUILDING	50,000	50,000	50,000	50,000	50,000
	594100 524200	REPAIRS TO EQUIPMENT	45,000	45,000	55,000	55,000	55,000
	594100 524300	REPAIRS	220,000	220,000	320,000	320,000	320,000
	594100 525100	ELECTRICITY AND GAS	95,950	95,950	95,950	95,950	95,950
	594100 525200	WATER AND SEWER	9,000	9,000	7,500	7,500	7,500
	594100 525300	TELEPHONE	13,000	13,000	12,000	12,000	12,000
	594100 525325	TELEPHONE - MOBILE	14,000	14,000	8,000	8,000	8,000
	594100 525350	TELEPHONE - INTERNET	3,500	3,500	4,000	4,000	4,000
	594100 525400	FUEL AND OIL	195,290	195,290	165,000	165,000	165,000
	594100 526200	INSURANCE - BUILDING	15,000	15,000	15,000	15,000	15,000
	594100 526300	INSURANCE - EQUIPMENT	45,000	45,000	45,000	45,000	45,000
	594100 526500	INSURANCE - VEHICLES	27,000	27,000	60,000	60,000	60,000
	594100 526600	INSURANCE - DATA PROCESSI	120	120	120	120	120
	594100 527200	RENT - EQUIPMENT	70,000	70,000	70,000	70,000	70,000
	594100 527300	RENTAL OF LAND	685	685	885	885	885
	594100 528200	REGISTRATION AND TAGFEE	100	100	100	100	100
		Total Operating Expenses	**$2,054,260**	**$2,054,260**	**$2,168,270**	**$2,168,270**	**$2,168,270**
Contractual Services	594100 531000	LEGAL	1,000	1,000	1,000	1,000	1,000
	594100 531100	PROFESSIONAL SERVICES	237,000	237,000	187,000	187,000	187,000
	594100 531250	PHOTOCOPY EQUIPMENTMAINT	1,400	1,400	1,400	1,400	1,400
	594100 531400	SERVICE CONTRACTS	1,519,905	1,519,905	1,556,620	1,556,620	1,556,620
	594100 532000	EXTERMINATORS	2,000	2,000	2,000	2,000	2,000
	594100 532050	LANDSCAPING	16,000	16,000	16,000	16,000	16,000
	594100 534250	MEDICAL	3,275	3,275	3,275	3,275	3,275
	594100 535350	ENGINEERING	160,740	160,740	170,090	170,090	170,090
	594100 535500	CONTRACTED LABOR	64,000	64,000	64,000	64,000	64,000
	594100 535650	RECYCLING	350,000	350,000	200,000	200,000	200,000
	594100 535700	DISPOSAL FEE	2,315,710	2,315,710	2,541,955	2,541,955	2,541,955
	594100 535750	LANDFILL CLOSURE	100,000	100,000	160,000	160,000	160,000
		Total Contractual Services	**$4,771,030**	**$4,771,030**	**$4,903,340**	**$4,903,340**	**$4,903,340**
Debt Service	594100 555010	INTEREST	70,000	70,000	70,000	70,000	70,000
	594100 555030	FINANCING FEES	1,000	1,000	1,000	1,000	1,000
		Total Debt Service	**$71,000**	**$71,000**	**$71,000**	**$71,000**	**$71,000**
		TOTAL SOLID WASTE EXPENSES	**$11,658,405**	**$11,526,950**	**$11,878,410**	**$11,558,450**	**$11,558,450**
SOLID WASTE GRANT EXPENSES							
Operating	594150 521300	TRAINING FOR EMPLOYEES	$950.00	$950.00	$950.00	$950.00	$950.00
	594150 522400	ADVERTISING	8,000	8,000	8,000	8,000	8,000
	594150 523025	SUPPLIES - OFFICE	5,000	5,000	8,500	8,500	8,500
	594150 523150	SUPPLIES - CLEANING	6,195	6,195	7,580	7,580	7,580
		Total	**20,145**	**20,145**	**25,030**	**25,030**	**25,030**
Contractual Services	594150 535650	RECYCLING	15,000	15,000	15,000	15,000	15,000
		Total	**15,000**	**15,000**	**15,000**	**15,000**	**15,000**
		Total Grant Expenses	**35,145**	**35,145**	**40,030**	**40,030**	**40,030**
		TOTAL SOLID WASTE & GRANT EXPENSES	**$ 11,693,550**	**$ 11,562,095**	**$ 11,918,440**	**$ 11,598,480**	**$ 11,598,480**





Anderson County, SC
1826 -2026







