



A G E N D A
OCONEE COUNTY COUNCIL
STRATEGIC PLANNING RETREAT

Friday, March 2, 2018

9:00 a.m.

Council Chambers

Oconee County Administrative Offices
415 South Pine Street, Walhalla, South Carolina 29691

Call to Order

Financial Analysis & 2019 Pre-Budget Presentation

Mr. Scott Moulder

Discussion & Prioritization of Goals for Strategic Plan

Mr. Scott Moulder

Lunch

Lunch will be served to Council/Staff in the Conference Room

Adjourn

Council will take intermittent 10 minute breaks as needed.

[This agenda is not inclusive of all issues which Council may bring up for discussion at this meeting.]

The public is invited to attend the meeting however an opportunity for public comment will not be offered at this meeting.

Oconee County Council & Committee meeting schedules and agendas
are posted at the Oconee County Administration Building and are available on the
County Council Website www.oconeesc.com/council.htm
[All upcoming meetings will be held in Council Chambers unless otherwise noted]

Council's meetings shall be conducted pursuant to the South Carolina Freedom of Information Act, Council's Rules and the Model Rules of Parliamentary Procedure for South Carolina Counties, latest edition. This agenda may not be inclusive of all issues which Council may bring up for discussion at this meeting. Items are listed on Council's agenda to give public notice of the subjects and issues to be discussed, acted upon, received as information and/or disposed of during the meeting. Items listed on Council's agenda may be taken up, tabled, postponed, reconsidered, removed or otherwise disposed of as provided for under Council's Rules, and Model Rules of Parliamentary Procedure for South Carolina Counties, latest edition, if not specified under Council's rules.

LEGAL NOTICES

LEGALS

Theodore von Keller (SC Bar# 5718)
Sara C. Hutchins (SC Bar# 72879)
B. Lindsay Crawford, IV
(SC Bar# 101707)
Columbia, South Carolina
Attorney for Plaintiff

NOTICE OF SALE
STATE OF SOUTH CAROLINA
COUNTY OF OCONEE
IN THE COURT OF
COMMON PLEAS

CASE NO. 2015-CP-37-894

Vanderbilt Mortgage and Finance, Inc., Plaintiff vs. Ramona Dee Vaughn a/k/a Ramona D. Vaughn, Defendant(s).

BY VIRTUE OF a judgment heretofore granted in the case of Vanderbilt Mortgage and Finance, Inc. vs. Ramona Dee Vaughn a/k/a Ramona D. Vaughn, I, EFILE Beverly Whitfield, as Clerk of Court for Oconee County, will sell on March 5, 2018, at 11:00 am, at the Oconee County Courthouse, Main Street, Walhalla, SC 29691, to the highest bidder:

All that certain piece, parcel or tract of land with any and all buildings and improvements thereon situate, lying and being in the State of South Carolina, County of Oconee, containing 1.26 acres, more or less, as shown and more fully described on a plat thereof by Jerry E. Byrd, PLS #6097 dated April 26, 2006 and recorded of even date herewith in Plat Book P-62 at Page 906, records of Oconee County, South Carolina, TOGETHER with a CMH Mobile Home, Model Excel, Serial Number CWP018801TN

This being the same property conveyed unto Ramona Dee Vaughn by deed of Patricia T. Evatt, dated 11/20/2006 and recorded 11/21/2006 in the ROD Office for Oconee County in Deed Book 1547 at Page 31.

TMS #: 150-00-01-447

Mobile Home: 2006 CLAY VIN CWP018801TN
SUBJECT TO OCONEE COUNTY TAXES

TERMS OF SALE: The successful bidder, other than the Plaintiff, will deposit with the Clerk of Court at conclusion of the bidding, five (5%) of his bid, in cash or equivalent, as

LEGAL NOTICES

LEGALS

evidence of good faith, the same to be applied to purchase price in case of compliance, but to be forfeited and applied first to costs and then to Plaintiff's debt in the case of noncompliance. Should the last and highest bidder fail or refuse to make the required deposit at the time of the bid or comply with the other terms or the bid within twenty (20) days, then the Clerk of Court may resell the property on the same terms and conditions on some subsequent Sales Day (at the risk of the former highest bidder).

Should the Plaintiff, or one of its representatives, fail to be present at the time of sale, the property is automatically withdrawn from said sale and sold at the next available sales day upon the terms and conditions as set forth in the Judgment of Foreclosure and Sale or any Supplemental Order. No personal or deficiency judgment being demanded, the bidding will not remain open after the date of sale, but compliance with the bid may be made immediately.

NOTICE: The foreclosure deed is not a warranty deed. Interested bidders should satisfy themselves as to the quality of title to be conveyed by obtaining an independent title search well before the foreclosure sale date. The successful bidder will be required to pay interest on the amount of the bid from the date of sale to date of compliance with the bid at the rate of 11.00% per annum.

B. Lindsay Crawford, III

(SC Bar# 6510)

Theodore von Keller

(SC Bar# 5718)

Sara C. Hutchins

(SC Bar# 72879)

B. Lindsay Crawford, IV

(SC Bar# 101707)

Columbia, South Carolina

Attorney for Plaintiff

THE OCONEE COUNTY COUNCIL will hold a Strategic Planning Retreat beginning at 9:00 a.m. on Friday, March 2, 2018 in Oconee County Chambers located at 415 South Pine Street, Walhalla, SC 29691

LEGAL NOTICES

LEGALS

THE PLANNING AND ECONOMIC DEVELOPMENT COMMITTEE meeting scheduled for 5p.m. on Tuesday, March 6, 2018 has been CANCELLED and rescheduled to 5:30p.m. on Tuesday, February 27, 2018 in Oconee County Council Chambers located at 415 South Pine Street, Walhalla, SC 29691.

Classifieds Work



LOST!

2 Year Old Male Chihuahua

Last seen on Feb. 13
near Corinth Church
in Westminster.

Wearing a
green collar with tag.

Please call
(864) 784-8723.

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& Dangerous Trees

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**STATE OF SOUTH CAROLINA
COUNTY OF OCONEE**

OCONEE COUNTY COUNCIL

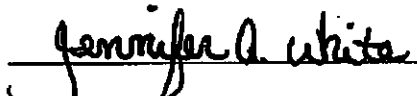
IN RE: OCONEE COUNTY COUNCIL - STRATEGIC PLANNING RETREAT - MARCH 2, 2018 AT 9AM

BEFORE ME the undersigned, a Notary Public for the State and County above named, This day personally came before me, Hal Welch, who being first duly sworn according to law, says that he is the General Manager of **THE JOURNAL**, a newspaper published Tuesday through Saturday in Seneca, SC and distributed in Oconee County, Pickens County and the Pendleton area of Anderson County and the notice (of which the annexed is a true copy) was inserted in said papers on 02/16/2018 and the rate charged therefore is not in excess of the regular rates charged private individuals for similar insertions.



Hal Welch
General Manager

Subscribed and sworn to before me this
02/16/2018



Jennifer A. White
Notary Public
State of South Carolina
My Commission Expires July 1, 2024

**JENNIFER A WHITE
NOTARY PUBLIC
State of South Carolina
My Commission Expires July 1, 2024**

Oconee County Council

Oconee County
Administrative Offices
415 South Pine Street
Walhalla, SC 29691

Phone: 864-718-1023
Fax: 864-718-1024

E-mail:
ksmith@oconeesc.com

Edda Cammick
District I

Wayne McCall
District II

Paul Cain
District III

Julian Davis
District IV

J. Glenn Hart
District V



The Oconee County Council will meet in 2018 on the first and the third Tuesday of each month with the following exceptions:

- April meetings will be held on the second and fourth Tuesday;
- July & August which will be **only** on the third Tuesday of each of the two months;
- September's Council meetings will be held on the second and third Tuesday of the month.
- The Auditor's millage presentation will be held on September 4th at 6:00 p.m.

All Council meetings, unless otherwise noted, are held in Council Chambers, Oconee County Administrative Offices, 415 South Pine Street, Walhalla, South Carolina.

Oconee County Council will also hold a Planning Retreat at 9 a.m. on Friday, March 2, 2018 in Council Chambers to establish short and long term goals.

Council will also meet on January 8, 2019 at 6:00 p.m. in Council Chambers at which point they will establish their 2019 council and committee meeting schedules.

Additional Council meetings, workshops and/or committee meetings may be added throughout the year as needed.

Oconee County Council Committees will meet in 2018 on the following dates/times in Council Chambers, 415 South Pine Street, Walhalla, South Carolina unless otherwise advertised.

The Law Enforcement, Public Safety, Health & Welfare Committee at 5:30 p.m. on the following dates: April 10 [5pm prior to Council meeting], July 10 and October 9, 2018.

The Transportation Committee at 5:30 p.m. on the following dates: April 24 [5pm prior to Council meeting], July 10 and October 9, 2018.

The Real Estate, Facilities & Land Management Committee at 5:30 p.m. on the following dates: May 8, August 14 and November 13, 2018.

The Budget, Finance & Administration Committee at 5:30 p.m. on the following dates: April 17, May 8, May 29, August 14 and November 13, 2018.

The Planning & Economic Development Committee at 5:00 p.m. prior to the Council meeting on the following dates: February 27 [5:30 p.m.], June 5, September 4 and December 4, 2018.

TRANSPORTATION

AUTOS FOR SALE



2010 Cadillac SRX
 Luxury - 45K miles \$16,500.
 Pete's Auto
 402 S. Oak St. • Seneca
 Call 862-1467



2010 Toyota Corolla
 \$7,995 - 123K
Seneca Auto Sales
 542 W.N. First St. Seneca, SC
 Call 864-888-1190



93 Buick Roadmaster
 115K miles
 Reduced - \$5,500
 Pete's Auto
 402 Oak Street • Seneca
 Call 862-1467

FIND IT IN THE CLASSIFIEDS!

LEGAL NOTICES

LEGALS

NOTICE
VALLEY SERVICES, INC., located at 1228 Shiloh Rd. Seneca, SC, will hold an auction on **MONDAY MARCH 12, 2018 AT 2PM** to auction off the following items:

2013 Black Solara Moped
 LBVTCAPFIEY802517

2017 Grey Sports 50 Moped
 LT4Z1NAA3H2000394

2017 Black Sports 50 Moped
 LT4Z1NAA3H2000492

2013 Red VIP Moped
 L9HTELKD2E1000701

2016 Black Solara Moped
 LYDY31B803G1500431

2013 Black/Grey VIP
 Bahama Moped
 LBVTCAPX4DMS00174

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LEGAL NOTICES

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 Bed Bug Heat Treatments
 Termite Treatments



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**STATE OF SOUTH CAROLINA
COUNTY OF OCONEE**

OCONEE COUNTY COUNCIL

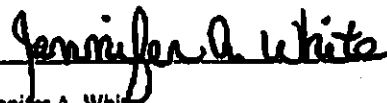
IN RE: OCONEE COUNTY COUNCIL MEETING SCHEDULE & EXCEPTIONS FOR 2018

BEFORE ME the undersigned, a Notary Public for the State and County above named, This day personally came before me, Hal Welch, who being first duly sworn according to law, says that he is the General Manager of THE JOURNAL, a newspaper published Tuesday through Saturday in Seneca, SC and distributed in Oconee County, Pickens County and the Pendleton area of Anderson County and the notice (of which the annexed is a true copy) was inserted in said papers on 02/21/2018 and the rate charged therefore is not in excess of the regular rates charged private individuals for similar insertions.

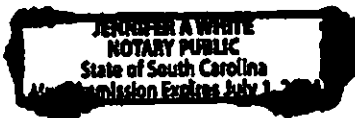


Hal Welch
General Manager

Subscribed and sworn to before me this
02/21/2018



Jennifer A. White
Notary Public
State of South Carolina
My Commission Expires July 1, 2024



Strategic Planning Scoring Sheet

Real Estate, Facilities, & Land Management Committee					
	1	2	3	4	5
Westminster Magistrate Office					
Pine Street Security					
Park Upgrades & ADA Compliances					
Law Enforcement, Public Safety, Health & Welfare Committee					
	1	2	3	4	5
Recycling Center Improvements					
Ambulance Service Expansion					
Continue EMS Improvement Plan					
Increase Number of Investigators					
Expansion of Youth Activities - Mentors at Sheriff's Office					
Transportation Committee					
	1	2	3	4	5
Sewer South					
Simplified Process for Road Approval & Acceptances					
Scanning of Plats 1992 and Prior					
Parking Improvements & crosswalk at Lakeview Assisted Living					
Planning & Economic Development Committee					
	1	2	3	4	5
Workforce Housing - Less than \$150,000					
Industrial Recruitment					
Continued Developing current Industrial Properties					
Expand Sewer South to Interstate					
Work with Cities to Encourage Downtown Revitalization & Growth					
Comprehensive Bike/Pedestrian Trails Plan					
Technology Incubator					
Continued replacement of Gateway Signage					
Corridor Plan for HWY 123					
Total Count					

District: _____

March 2, 2018

Summary of FY 2019 Strategic Goals by Council Committee

Real Estate, Facilities, & Land Management Committee

Westminster Magistrate Office

Committing up to \$500,000 for the construction of a shared space with the City of Westminster has recently been considered.

Pine Street Security

A report outlining security upgrades and modifications was distributed to County Council recently requesting approval for increasing security and safety at the Pine Street Administration Building.

Park Upgrades & ADA Compliances

Both High Falls and Chau Ram parks need ADA Compliant facility upgrades to restrooms and office areas.

Law Enforcement, Public Safety, Health & Welfare Committee

Recycling Center Improvements

Increase the county's recycling rate by moderate improvements to Recycling Centers, increasing marketing budget for public education awareness regarding hauling fees of waste versus recycling.

Ambulance Service Expansion

Provide EMS / Ambulance service to the more remote areas of the County.

Continue EMS Improvement Plan

Commit to identify and recruit volunteers for select areas of county, increase volunteer training opportunities, and continue to fund replacements as designated in capital replacement plan.

Increase OCSO Investigators

Add full time deputy and investigator positions in Sheriff's Department to increase crime resolution.

Expansion of Youth Activities / Mentors at Sheriff's Office

Utilize officers as "mentors" to identify at-risk youth and provide positive roll-models for those youth. This program could model several successful inner-city programs.

Transportation Committee

Sewer South / Phase II

Continue efforts in the expansion of sewer infrastructure to I-85 for increased Industrial Development.

Simplified Process for Road Approval & Acceptance

Develop user-friendly language for ordinance with the allowance for considerations such as topography, density of developments, etc., and the creation of a check list for developers for construction and acceptance procedures.

Scanning of Plats from 1992 and Prior

Scan, catalogue and provide online access to all property plats filed in Register of Deeds office from 1992 and prior.

Parking Improvements & Crosswalk at Lakeview Assisted Living Facility

Utilize staff to re-do parking areas and install a crosswalk at the Lakeview Assisted Living Facility for increased safety of residents there.

Planning & Economic Development Committee**Workforce Housing - Less than \$150,000**

Need has been identified for increased housing options for those spending up to \$150,000 on residential home purchases.

Industrial Recruitment

Continue efforts in recruiting new industrial investment and expanded employment opportunities to the County.

Continued Development of Industrial Properties

Maintain momentum on Industrial site improvements and infrastructure to increase marketability of properties.

Expansion of Sewer to I-85

Continue efforts in the expansion of sewer infrastructure to I-85 for increased Industrial Development.

Work with Cities to Encourage Downtown Revitalization and Growth

Explore possible partnerships and incentive programs to increase downtown investment and revitalization in the municipalities.

Comprehensive Bike / Pedestrian Trails Plan

Identify funding for the development of a bike / hike / pedestrian master plan. Having a master plan increases grant funding opportunities.

Technology Incubator

Identify funding and development opportunities for the creation of a technology incubator in Oconee County.

Continued Replacement of Gateway Signage

Utilize funding as needed to complete Gateway signage strategy as approved in Destination Oconee Action Plan.

Corridor Plan for US Hwy. 123

Commit to the creation and passage of a corridor plan / highway overlay for US Highway 123 entering into the county from the Clemson area to decrease congestion and increase safety.

Summary of FY 2019 Strategic Goals by Boards and Commissions

Planning Commission

- The primary goal for the Planning Commission is to maintain focus on the completion of the 2020 Comprehensive Plan update.

Agricultural Advisory Board

- Provide as much assistance to the FARM center for roadside signage and to create and post signs along corridors in the County that speak to the economic impact of agriculture in Oconee County.
- Create and execute a marketing and public education campaign that focuses on agriculture with the intent of garnering interest and support for agriculture and possibly encourage new people to create new farms.
- Attend and present to County Council meetings the impact, economically, of agriculture and refine goals in an attempt to attain a budget for the Ag. Board's activities from the County.

Recreation Review Task Force

- Recommend the designation of one mil for recreational funding that will be shared among the recreational districts in the County.

Oconee County Pre-Budget Workshop Annual Budget

for the year ending
June 30, 2019



AGENDA

Oconee County's Annual Budget is comprised of the General Fund, Enterprise Fund, Capital Projects Fund, and Special Revenue Funds.

- The General Fund consists of the basic operations of the County and is the primary operating fund.
- The Enterprise Funds consists of the Rock Quarry Operations, and the Oconee FOCUS Operations.
- The Capital Projects Fund is made of appropriated funds set aside for major Capital Projects.
- The Special Revenue Funds account for specific revenue sources that are restricted to expenditures for specified purposes including the Unincorporated Emergency Services District.

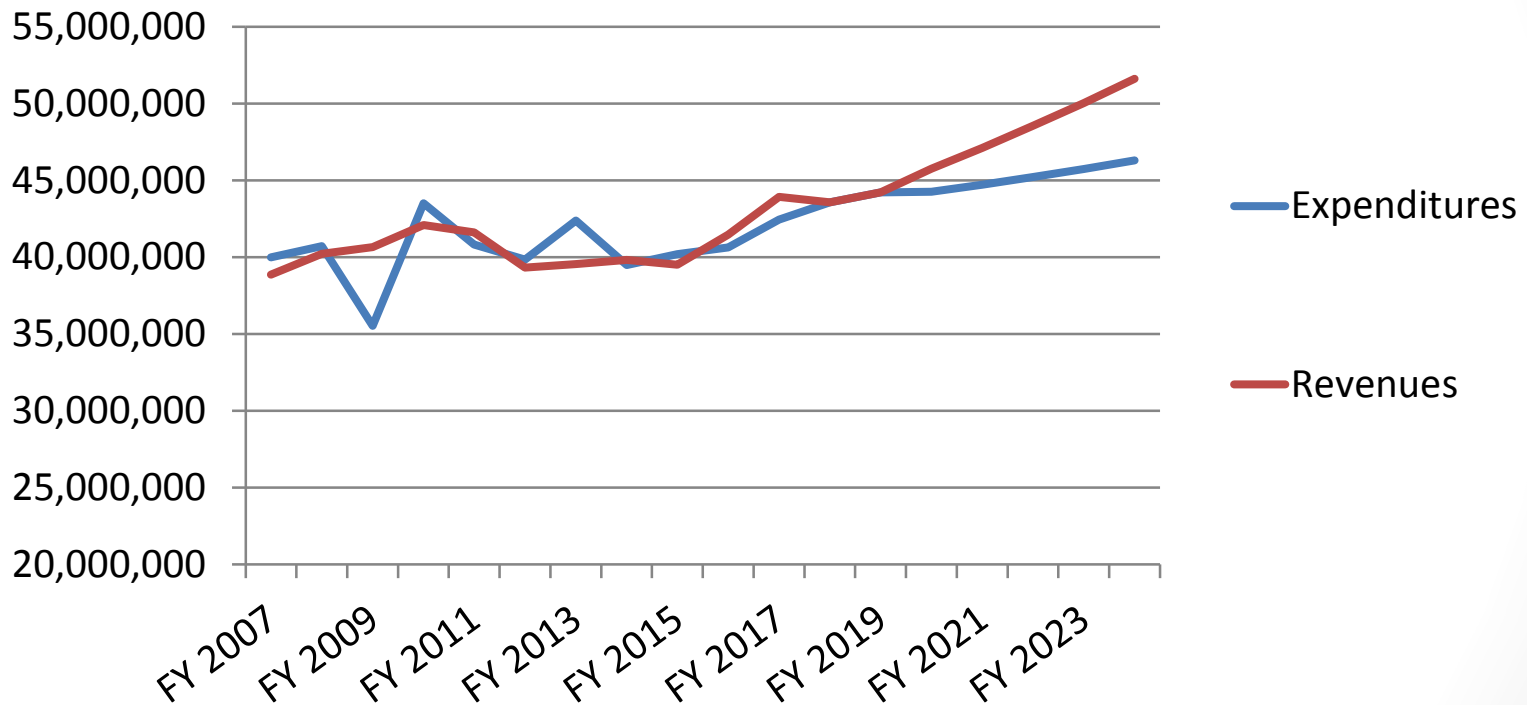
- Cash Flow Projection
- Expenditure History
- Personnel Expenses
- Percent of Total Expenses
- Number of Personnel
- Cost to Serve
- Revenue History
- Millage Rate Trends
- Debt Margin
- Fund Balance Breakdown
- Balance Sheet Comparison
- Capital Projects Fund
- Special Revenue Fund
- Revenue Projections
- Questions



CASH FLOW PROJECTION

GENERAL FUND

CASH FLOW PROJECTION



EXPENDITURE

HISTORY

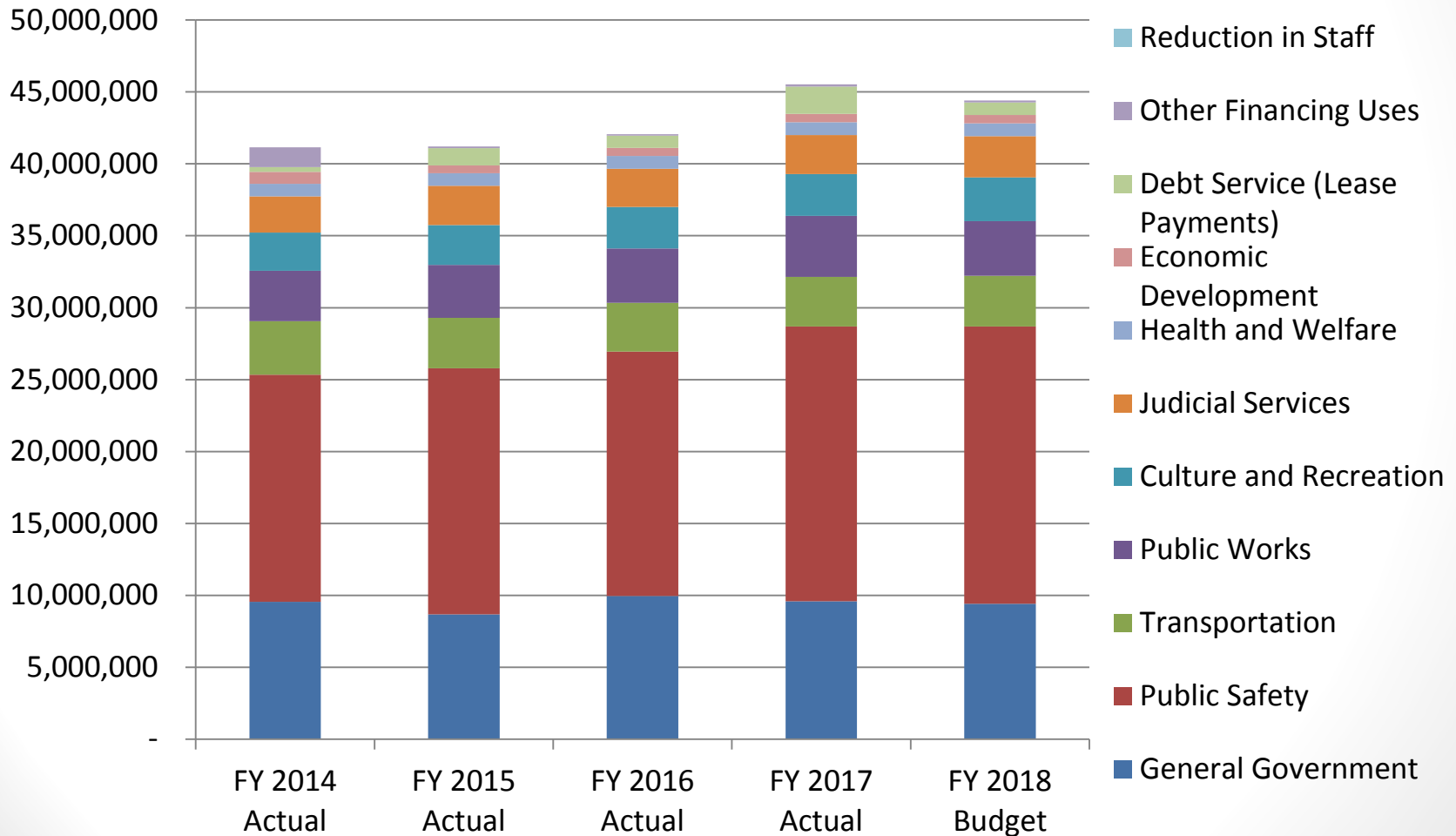
GENERAL FUND

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	Actual	Actual	Actual	Actual	Budget
General Government	9,565,502	8,694,558	9,963,328	9,594,321	9,429,126
Public Safety	15,782,519	17,100,408	16,988,565	19,091,526	19,266,217
Transportation	3,705,372	3,496,815	3,377,709	3,456,145	3,517,679
Public Works	3,520,875	3,688,058	3,779,397	4,235,301	3,792,875
Culture & Recreation	2,636,895	2,770,670	2,886,655	2,917,962	3,041,944
Judicial Services	2,519,776	2,721,035	2,660,400	2,711,884	2,876,000
Health and Welfare	886,294	876,902	889,132	885,918	891,340
Economic Development	819,557	544,645	567,742	573,688	577,354
Debt Service (Lease Payments)	337,360	1,191,512	854,152	1,911,135	879,966
Other Financing Uses	1,364,391	112,725	83,000	145,000	125,000
Reduction in Staff	-	-	-	-	-
Total	\$ 41,138,541	\$ 41,197,328	\$ 42,050,080	\$ 45,522,880	\$ 44,397,501



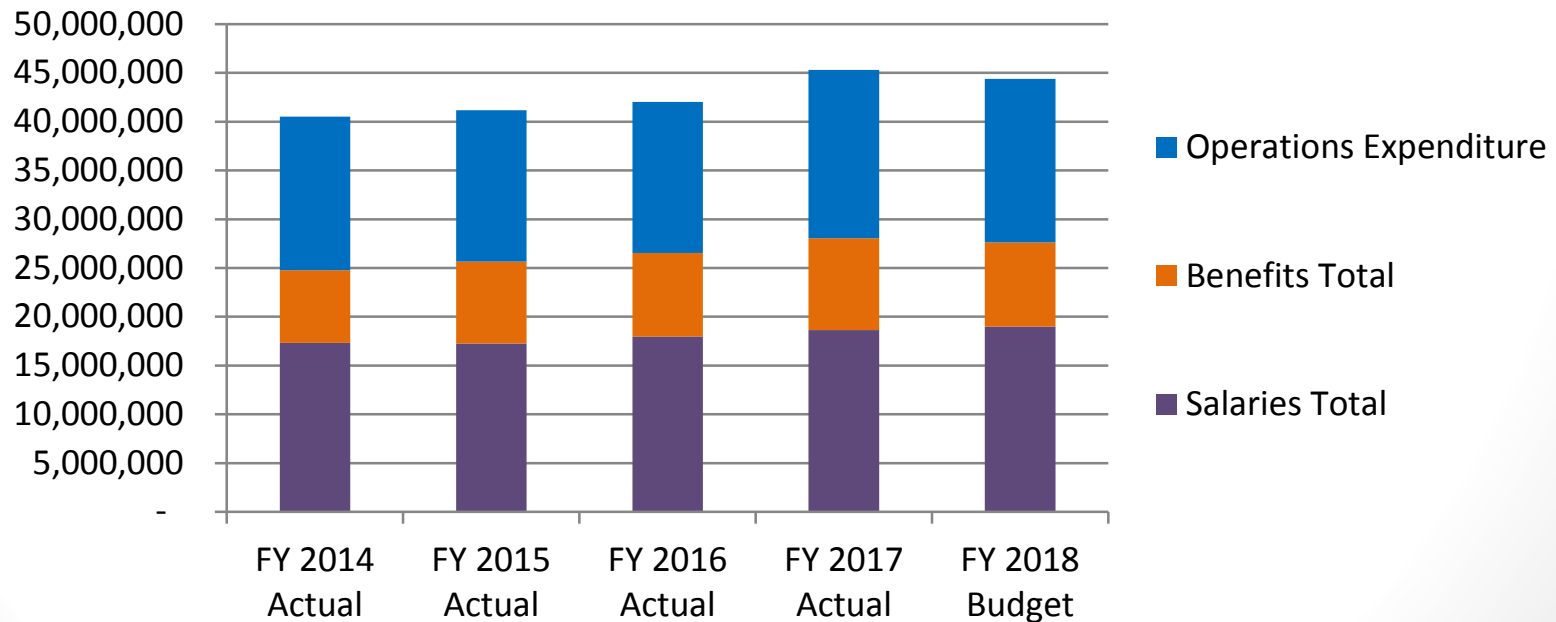
EXPENDITURE HISTORY

GENERAL FUND



PERSONNEL V. OPERATIONS

General Fund	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget
Salaries Total	17,306,573	17,268,666	17,964,030	18,618,272	19,005,622
Benefits Total	7,463,777	8,389,987	8,570,484	9,430,989	8,604,887
Operations Expenditure	15,732,953	15,499,902	15,487,456	17,249,278	16,771,992
Total Expenditures Summary	40,503,303	41,158,555	42,021,970	45,298,539	44,382,501

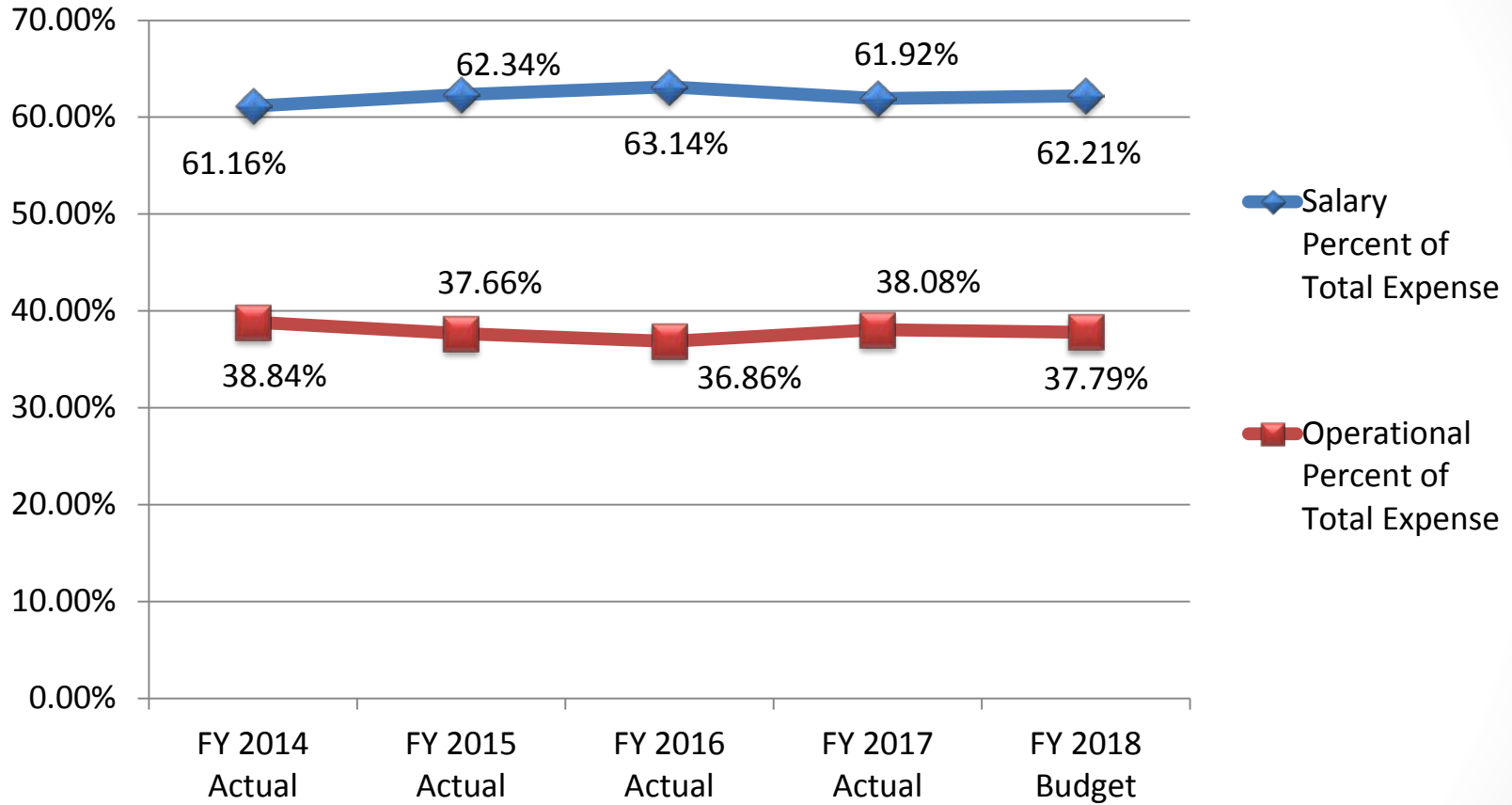


PERCENT OF EXPENSES

General Fund	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget
Salaries Total	16,707,422	16,650,533	17,337,677	17,972,809	18,397,222
Overtime Total	599,151	618,133	626,353	645,462	608,400
Percent of Total Expense	42.73%	42.57%	42.75%	41.10%	42.82%
Social Security Total	1,234,570	1,230,265	1,276,013	1,332,120	1,433,207
Retirement Total	1,939,130	2,025,226	2,140,457	2,341,195	2,745,062
Workers Compensation Total	574,202	559,192	279,545	334,546	478,765
Insurance Total	3,715,875	3,847,008	4,613,363	5,157,789	3,947,853
Dental Total	-	110,209	219,105	223,862	-
Vision Total	-	21,488	42,001	41,477	-
OPEB	-	596,599	-	-	-
Percent of Total Expense	18.43%	20.38%	20.40%	20.82%	19.39%
Total Operational Expenses	15,732,953	15,499,902	15,487,456	17,249,278	16,771,992
Percent of Total Expense	38.84%	37.66%	36.86%	38.08%	37.79%
Salary Percent of Total Expense	61.16%	62.34%	63.14%	61.92%	62.21%
Operational Percent of Total Expense	38.84%	37.66%	36.86%	38.08%	37.79%

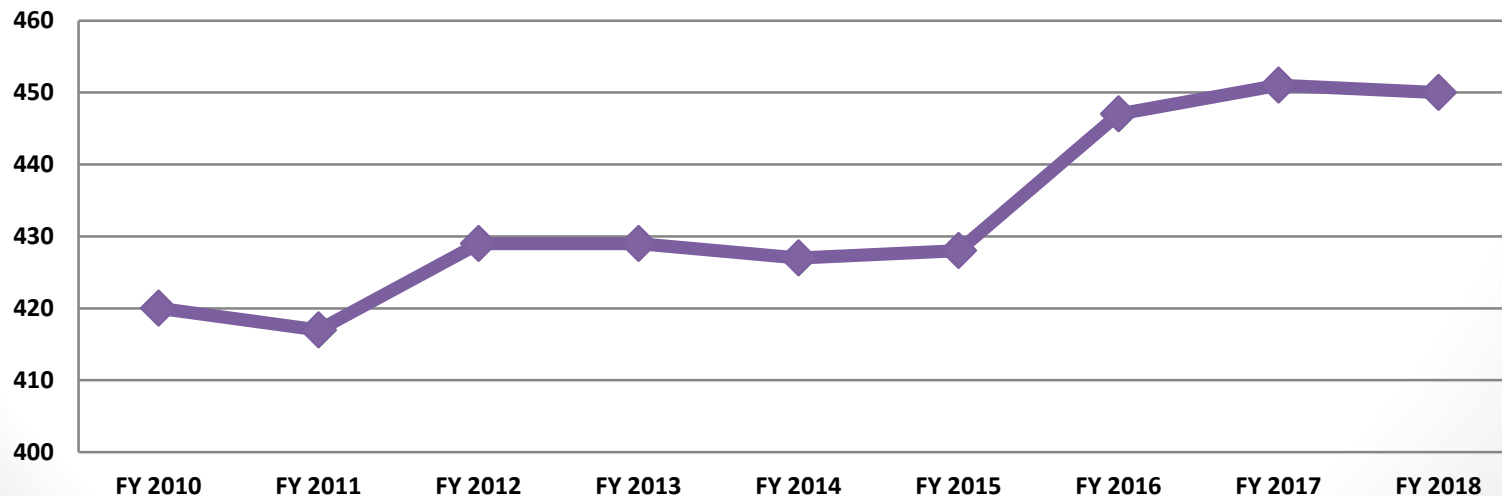


PERCENT OF EXPENSES



NUMBER OF PERSONNEL

General Fund	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
General Government	98	98	100	97	94	93	93	90	88
Public Safety	172	170	180	184	184	184	199	206	207
Transportation	42	40	40	41	42	42	42	42	40
Judicial Services	35	36	35	35	33	33	33	34	36
Health & Welfare	3	3	3	3	3	3	3	3	3
Public Works	36	36	36	36	37	37	38	36	36
Culture & Recreation	32	31	31	31	31	32	35	36	36
Economic Development	2	3	4	2	3	4	4	4	4
Total Expenditures Summary	420	417	429	429	427	428	447	451	450
Increase/(Decrease)	(8)	(3)	12	0	(2)	1	19	4	(1)
Positions not Filled	0	0	0	0	8	11	14	13	5



PERSONNEL DIFFERENCE

❖ **FY 2012 Difference:**

- ❖ Added 2 in General Government – IT
- ❖ Added 10 Public Safety – Safety and Sheriff

❖ **FY 2016 Difference:**

- ❖ Added 15 in Public Safety – Detention Center and Sheriff
- ❖ Added 1 in Public Works – 1 from CVB and 1 South Cove (Extra Landings)

❖ **FY 2018 Difference:**

❖ **Cut Positions:**

- ❖ 1 – Assessor
- ❖ 1 – Auditor
- ❖ 3 – Community Development
- ❖ 1 – Detention Center
- ❖ 1 – Finance
- ❖ 1 – Human Resources
- ❖ 1 – Fire/Emergency Services
- ❖ 1 – Probate
- ❖ 3 – Roads
- ❖ 1 – Solid Waste
- ❖ 1 – Treasurer

❖ **Added Positions:**

- ❖ 1 – Airport
- ❖ 5 – Fire/Emergency Services
- ❖ 3 – Solicitor (Funded by Anderson County)
- ❖ 3 – School Resource Officers (Funded by School District)
- ❖ 1 – Information Technology



COST TO SERVE ANALYSIS

Cost to Serve Summary FY 2017-2018 Revenues and Other Financing Sources General Fund

	FY 2018 Budget
Property Tax	33,960,058
Intergovernmental	3,687,511
Licenses, Permits and Fees	3,420,850
Fines and Forfeitures	252,100
Charges for Services	1,836,000
Interest and Investment Income	200,000
Miscellaneous and Other	212,063
Other Financing Sources	828,919
Total FY 2017 Approved Budget	44,397,501

Expenditures and other Financing Uses General Fund

	Total Cost	Net Cost	Operational Costs	Personnel Costs	Total FTE FY 2017	Mills Needed	Percent of Budget	Cost per Employee
General Government	9,429,126	8,425,617	4,012,936	4,412,681	89	8.21	16.58%	49,581
Public Safety	19,266,217	17,965,565	5,959,684	13,306,533	207	24.75	50.01%	64,283
Transportation	3,517,679	2,572,679	1,226,940	2,290,739	40	4.26	8.61%	57,268
Public Works	3,792,875	2,588,875	2,059,915	1,732,960	35	3.22	6.51%	49,513
Culture and Recreation	3,041,944	2,547,944	1,019,263	2,022,681	36	3.76	7.60%	56,186
Judicial Services	2,876,000	1,839,922	513,195	2,362,804	36	4.39	8.88%	65,633
Health and Welfare	891,340	791,240	700,234	191,106	3	0.36	0.72%	63,702
Economic Development	577,354	577,354	289,859	287,495	4	0.53	1.08%	71,874
Debt Service (Lease Payments)	879,966	-	879,966	-	-	-	0.00%	-
Other Financing Uses	125,000		125,000			-	0.00%	-
Total FY 2017 Approved Budget	44,397,501	37,309,196	16,786,992	26,606,999	450	49	100%	
Value of a Mill	537,612							



REVENUE HISTORY

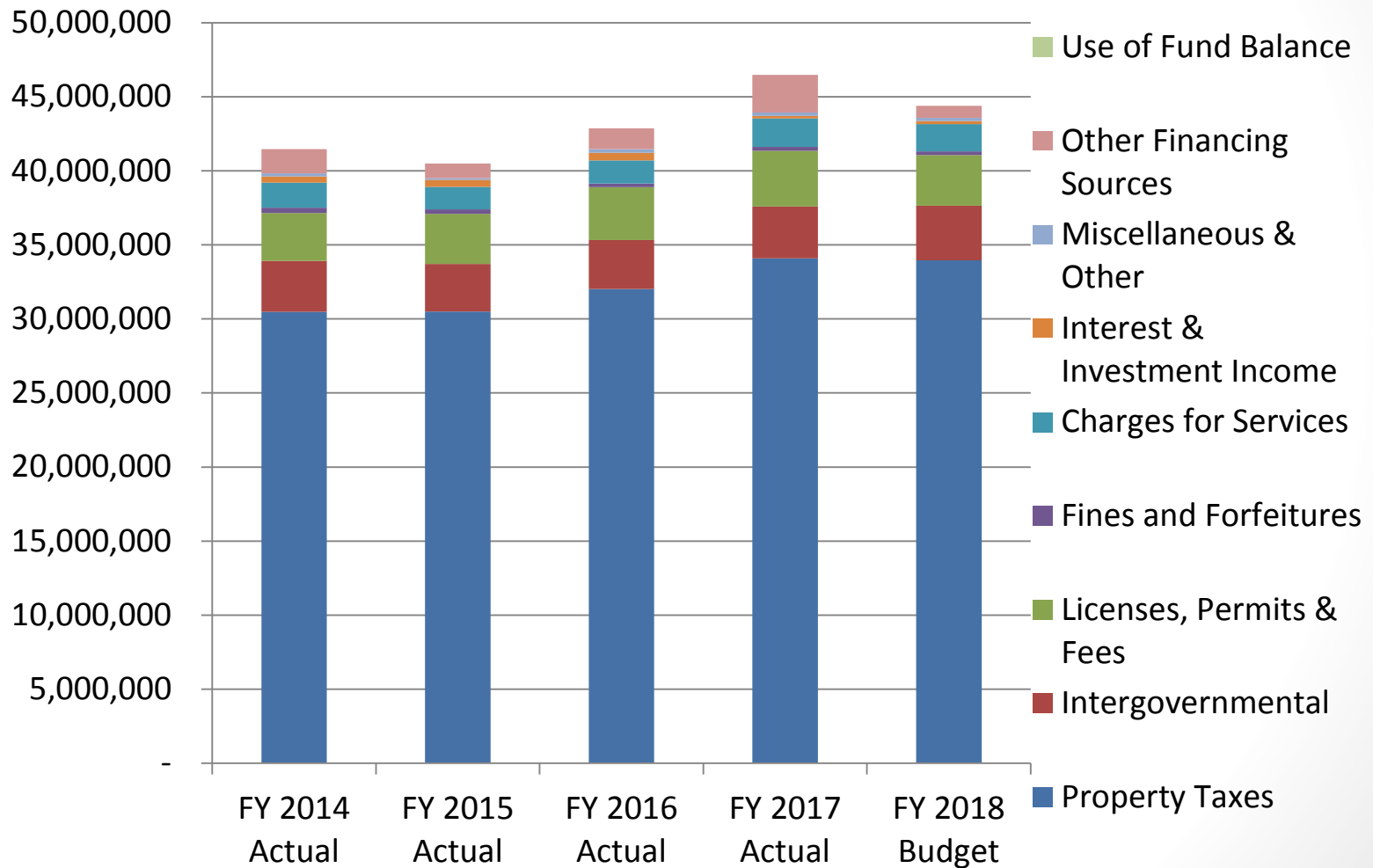
GENERAL FUND

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	Actual	Actual	Actual	Actual	Budget
Property Taxes	30,488,409	30,497,924	32,026,284	34,085,389	33,960,058
Intergovernmental	3,435,085	3,205,335	3,308,303	3,495,346	3,687,511
Licenses, Permits and Fees	3,222,915	3,398,190	3,558,213	3,771,606	3,420,850
Fines and Forfeitures	360,186	291,686	247,256	269,000	252,100
Charges for Services	1,706,414	1,521,392	1,568,267	1,917,684	1,836,000
Interest & Investment Income	416,734	471,617	508,961	175,487	200,000
Miscellaneous and Other	195,472	118,872	248,251	226,719	212,063
Other Financing Sources	1,638,938	992,819	1,413,712	2,547,718	828,919
Use of Fund Balance	-	-	-	-	-
Total	\$ 41,464,153	\$ 40,497,835	\$ 42,879,247	\$ 46,488,949	\$ 44,397,501



REVENUE HISTORY

GENERAL FUND



MILLAGE RATE TRENDS

Millage Rate Trend

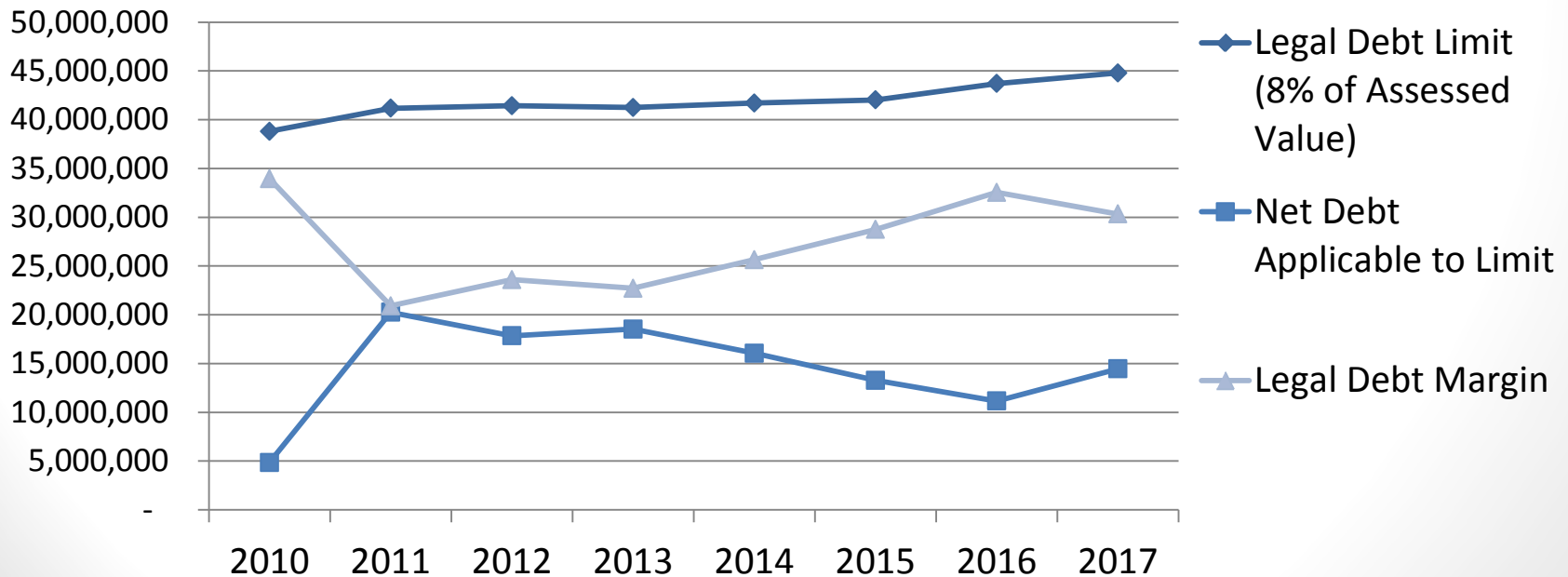
	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Operating	64.1	64.1	63.9	61.1	58.9	58.9	57.6	57.6	57.6	60.4	60.3
Debt Service	4.1	4.1	1.6	1.9	6.0	6.0	6.0	6.0	6.0	3.2	3.5
Economic Development	1.0	1.0	1.0	1.0	1.0	1.0	2.2	2.2	2.2	2.2	1.1
Emergency Services											
Protection	2.9	2.9	2.9	2.9	2.9	2.9	2.9	2.9	2.9	2.9	2.9
Bridges and Culverts	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Road Maintenance	-	-	-	-	-	-	2.1	2.1	2.1	2.1	2.1
Tri-County Tech Operations	2.1	2.1	2.7	2.1	2.1	2.1	2.1	2.1	2.1	2.1	3.0
Total County Millage	75.2	75.2	73.1	70.0	71.9	71.9	73.9	73.9	73.9	73.9	73.9

Fiscal Year End	Real Property	Personal Property	Other	Total Taxable Assessed Value
FY 2005	173,662,370	42,187,445	136,610,252	352,460,067
FY 2006	183,221,480	40,272,285	183,827,876	407,321,641
FY 2007	255,586,460	39,243,746	141,572,055	436,402,261
FY 2008	274,733,180	39,153,407	143,279,238	457,165,825
FY 2009	295,542,685	37,818,501	139,742,088	473,103,274
FY 2010	309,318,820	34,204,632	141,652,366	485,175,818
FY 2011	308,416,974	32,632,445	173,553,229	514,602,648
FY 2012	313,231,359	41,706,217	163,031,512	517,969,088
FY 2013	318,171,344	35,811,449	161,574,917	515,557,710
FY 2014	322,552,303	41,212,757	157,529,631	521,294,691
FY 2015	320,742,833	40,299,075	164,301,126	525,343,034
FY 2016	323,167,245	42,705,030	180,421,797	546,294,072
FY 2017	333,937,375	42,504,784	183,478,946	559,921,105



DEBT MARGIN

	2010	2011	2012	2013	2014	2015	2016	2017
Assessed Value of Taxable Property	485,175,818	514,602,648	517,969,088	515,557,710	521,294,691	525,343,034	546,294,072	559,921,105
Legal Debt Limit (8% of Assessed Value)	38,814,065	41,168,212	41,437,527	41,244,617	41,703,575	42,027,443	43,703,526	44,793,688
Net Debt Applicable to Limit	4,857,888	20,261,341	17,844,513	18,531,441	16,054,198	13,282,472	11,157,424	14,454,286
Legal Debt Margin	33,956,177	20,906,871	23,593,014	22,713,176	25,649,377	28,744,971	32,546,102	30,339,402
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	12.52%	49.22%	43.06%	44.93%	38.50%	31.60%	25.53%	32.27%



FUND BALANCE BREAKDOWN

Fund Balance as of June 30, 2017

	<u>General Fund</u>	<u>Capital Projects</u>	<u>Economic Development</u>	<u>Other Govt.</u>	<u>Total</u>
Cash	5,707,527	880,962	389,558	8,375,492	15,353,539
Investments	7,570,848	-	2,000,000	450,000	10,020,848
Other Non-Cash Assets	14,477,249	3,616	5,917,014	1,511,120	21,908,999
Total	27,755,624	884,578	8,306,572	10,336,612	47,283,386
Outstanding Liabilities	2,967,828	10,803	73,101	563,664	3,615,396
Deffered Inflows or Resources	1,051,443	3,616	24,217	391,459	1,470,735
Fund Balance	23,736,353	870,159	8,209,254	9,381,489	42,197,255
	27,755,624	884,578	8,306,572	10,336,612	47,283,386

Fund Balance Description

Nonspendable	12,330,060	-	5,812,207	293,739	18,436,006
Restricted	-	870,159	1,897,047	9,087,750	11,854,956
Assigned	5,402,720	-	500,000	-	5,902,720
Unassigned	6,003,573	-	-	-	6,003,573
	23,736,353	870,159	8,209,254	9,381,489	42,197,255



GENERAL FUND BALANCE SHEET COMPARISON

	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Assets						
Cash and Cash Equivalents	10,368,020	3,607,999	6,418,825	13,420,565	6,813,381	5,707,527
Investments	7,569,416	11,634,438	8,809,714	785,793	6,358,986	7,570,848
Taxes Receivable, Net	1,002,507	1,065,764	1,261,407	1,077,748	1,015,000	1,013,236
Accounts Receivable, Net	421,754	281,877	326,184	132,763	232,401	256,490
Due from other Governments	881,642	705,007	765,882	815,276	813,374	877,463
Due from other Funds	-	-	-	578,838	50,441	-
Due from Component Unit	-	-	-	-	-	-
Advances to other Funds	4,098,245	4,185,966	4,720,876	4,894,174	7,021,626	8,999,872
Prepaid Expenditures	264,713	399,446	225,899	6,656	161,001	241,897
Inventories	228,310	175,748	173,068	182,071	170,874	171,737
Seized Assets	-	-	-	-	-	-
Assets held for resale	53,397	60,251	101,035	56,419	70,700	162,529
Assets held for Economic Development	2,754,025	2,754,025	2,754,025	2,754,025	2,754,024	2,754,025
Total Assets	27,642,029	24,870,521	25,556,915	24,704,328	25,461,808	27,755,624

CONTINUED



BALANCE SHEET COMPARISON

	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Liabilities						
Accounts Payable	1,535,080	1,516,098	1,857,622	1,769,306	1,622,981	1,953,002
Accrued Liabilities	670,833	576,948	458,845	493,057	617,682	1,014,826
Unearned Revenues	-	-	2,737	2,198	2,198	-
Total Liabilities	2,205,913	2,093,046	2,319,204	2,264,561	2,242,861	2,967,828
Deferred Inflows of Resources						
Unavailable Revenue - Property Taxes	749,570	909,872	1,003,712	949,878	882,178	884,160
Unavailable Revenue - Intergovernmental	-	-	-	-	3,432	4,754
Unavailable Revenue - Forfeited Land Commission	53,397	60,251	101,035	56,419	70,700	162,529
Total Deferred Inflows of Resources	802,967	970,123	1,104,747	1,006,297	956,310	1,051,443
Fund Balances						
Nonspendable:						
Prepaid Expenditures	264,713	399,446	225,899	6,656	161,001	241,897
Inventories	228,310	175,748	173,068	182,071	170,874	171,737
Assets held for Resale	53,397	60,251	101,035	56,419	70,700	162,529
Assets held for Economic Development	2,754,025	2,754,025	2,754,025	2,754,025	2,754,024	2,754,025
Long-Term Portion of Receivables	105,094	-	-	-	-	-
Advances to other Funds	4,068,245	4,185,966	4,720,876	4,894,174	7,021,626	8,999,872
Restricted:						
Capital Projects	1,401,505	-	-	-	-	-
Assigned:						
Solid Waste Reserve	2,811,628	2,611,628	2,411,628	2,297,700	1,997,700	1,665,700
Health Care Reserve	3,215,644	3,215,644	3,215,644	2,592,895	2,592,895	2,000,000
Transportation grant	-	-	-	-	300,000	300,000
OPEB Reserve	-	-	-	622,749	1,207,715	1,207,715
Subsequent Year's Budget	2,208,799	491,954	574,435	345,996	207,278	229,305
Unassigned:						
Unassigned	7,521,789	7,912,690	7,956,354	7,680,785	5,778,824	6,003,573
Total Fund Balances	24,633,149	21,807,352	22,132,964	21,433,470	22,262,637	23,736,353
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 27,642,029	\$ 24,870,521	\$ 25,556,915	\$ 24,704,328	\$ 25,461,808	\$ 27,755,624



CAPITAL PROJECTS FUND

❖ ECONOMIC DEVELOPMENT FUND

❖ BRIDGE and CULVERTS FUND

❖ GENERAL FUND



CAPITAL PROJECTS FUND

Economic Development Capital Project Fund

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget
Revenues	2,555,212	3,252,137	2,036,668	1,133,000	615,000
Expenditures	7,908,039	1,422,662	2,249,045	4,250,554	600,000
Other Financing Sources	1,306,977	72,725	105,000	-	
Beginning Fund Balance	7,328,931	3,283,081	5,185,281	5,077,904	1,960,350
Ending Fund Balance	\$ 3,283,081	\$ 5,185,281	\$ 5,077,904	\$ 1,960,350	\$ 1,975,350



CAPITAL PROJECTS FUND

Bridge and Culverts Capital Project Fund

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget
Revenues	513,227	700,898	550,374	564,261	525,000
Expenditures	545,981	678,300	840,075	450,000	450,000
Other Financing Sources	-	-	-	-	-
Beginning Fund Balance	1,975,807	1,943,053	1,965,651	1,675,950	1,790,211
Ending Fund Balance	\$ 1,943,053	\$ 1,965,651	\$ 1,675,950	\$ 1,790,211	\$ 1,865,211



CAPITAL PROJECTS FUND

GENERAL CAPITAL PROJECTS

Available Funds

As of 6/30/2017

Law Enforcement Center (JAIL)	10,211.51
2015 Capital Lease	185,681.07
Pointe West Project	61.02
Settlement Project	109,715.27
2015 GO Bond Construction/Improvements	476,188.80
AIP	9,387.14
Future Acquisitions	53,202.50
Solid Waste Equipment Replacement	25,711.70

Total General Capital Projects \$ 870,159.01



SPECIAL REVENUE FUND

- ❖ EMERGENCY SERVICES FUND
- ❖ 911 COMMUNICATIONS FUND
- ❖ TRI-COUNTY TECHNICAL COLLEGE FUND
- ❖ ROAD MAINTENANCE FUND



SPECIAL REVENUE FUND

Emergency Services Special Revenue Fund

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget
Number of Mills	2.9	2.9	2.9	2.9	2.9
Revenues	1,359,571	1,378,916	1,460,097	1,485,135	1,460,000
Expenditures	1,929,417	1,292,008	2,177,684	1,626,954	1,460,000
Other Financing Sources	-	11,700	-	-	-
Beginning Fund Balance	1,813,238	1,243,392	1,342,000	624,413	482,594
Ending Fund Balance	\$ 1,243,392	\$ 1,342,000	\$ 624,413	\$ 482,594	\$ 482,594



SPECIAL REVENUE FUND

911 Communication Fund

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget
Revenues	595,867	751,947	921,126	633,698	540,000
Expenditures	686,346	753,569	293,857	1,004,435	1,034,000
Other Financing Sources	-	-	-	-	-
Beginning Fund Balance	1,179,221	1,088,743	1,087,121	1,714,390	1,343,653
Ending Fund Balance	\$ 1,088,743	\$ 1,087,121	\$ 1,714,390	\$ 1,343,653	\$ 849,653



SPECIAL REVENUE FUND

Tri-County Technical College Fund

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget
Number of Mills	2.1	2.1	2.1	2.1	3.0
Revenues	1,046,688	1,111,997	1,168,539	1,081,000	1,670,000
Expenditures	1,041,785	1,066,000	1,086,000	1,066,000	1,531,813
Transfer to the General Fund	-	-	(700,000)	-	-
Beginning Fund Balance	993,935	998,838	1,044,835	427,374	442,374
Ending Fund Balance	\$ 998,838	\$ 1,044,835	\$ 427,374	\$ 442,374	\$ 849,653



SPECIAL REVENUE FUND

Road Maintenance Fund

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget
Number of Mills	2.1	2.1	2.1	2.1	2.1
Revenues	1,250,525	1,313,534	1,362,236	1,405,009	1,391,920
Expenditures	939,312	845,408	1,106,100	1,164,251	1,470,000
Other Financing Sources	-	-	-	-	-
Beginning Fund Balance	-	311,213	779,339	1,035,475	1,276,233
Ending Fund Balance	\$ 311,213	\$ 779,339	\$ 1,035,475	\$ 1,276,233	\$ 1,198,153



REVENUE PROJECTIONS

Revenue	Budget FY 2018	Projected FY 2019	Increase (Decrease)
Taxes	33,960,058	34,259,216	299,158
Intergovernmental	3,687,511	3,724,511	37,000
Licenses, Permits and Fees	3,420,850	3,183,350	(237,500)
Fines and Forfeitures	252,100	252,100	-
Charges for Services	1,836,000	1,797,000	(39,000)
Interest	200,000	200,000	-
Miscellaneous and Other	212,063	212,063	-
Other Financing Sources	828,919	1,368,954	540,035
	44,397,501	44,997,194	599,693

* Based on a 6 year average



Questions ?



Oconee County
General Fund
Projected Cash Flow Statement

	2	5	6	7	8	9	10	11	12	13	14	15				
	Audited FY 2004	Audited FY 2007	Audited FY 2008	Audited FY 2009	Audited FY 2010	Audited FY 2011	Audited FY 2012	Audited FY 2013	Audited FY 2014	Audited FY 2015	Audit FY 2016	Budget FY 2017	Projected FY 2018	Projected FY 2019	Projected FY 2020	
REVENUES:																
Taxes	21,282,514	28,745,564	29,165,633	29,840,355	32,669,967	33,103,802	31,099,988	30,660,362	30,781,995	30,770,115	32,262,075	32,520,545	34,190,058	34,146,341	34,057,973	
Intergovernmental	4,770,835	3,880,461	4,442,153	4,219,525	4,386,082	3,429,861	2,988,928	3,460,182	3,435,084	3,205,335	3,308,303	3,601,067	3,687,511	3,724,511	3,687,511	
Charges for Service	746,806	856,400	939,849	775,582	855,538	2,649,168	2,658,935	1,714,530	1,706,415	1,511,531	1,548,745	1,701,637	1,836,000	1,797,000	1,819,000	
Fines and Forfeitures	408,384	456,394	551,502	505,571	460,477	397,693	368,911	333,203	360,186	291,686	247,256	312,000	252,100	252,100	252,100	
Miscellaneous and Other	341,543	251,331	16,883	317,158	208,990	1,449,809	1,681,043	263,469	195,472	129,377	267,017	223,263	212,063	212,063	212,063	
Licenses and Permits	2,223,922	3,230,944	3,709,721	3,999,234	3,062,181	358,726	375,681	2,846,954	2,929,329	3,125,355	3,323,178	3,115,925	3,190,850	3,183,350	3,175,600	
Interest	162,460	1,446,220	1,403,582	1,004,668	461,059	218,145	141,721	272,002	416,735	471,617	508,961	437,700	200,000	200,000	200,000	
TOTAL OPERATING REVENUE	29,936,464	38,867,314	40,229,323	40,662,093	42,104,294	41,607,204	39,315,207	39,550,702	39,825,216	39,505,016	41,465,535	41,912,137	43,568,582	43,515,365	43,404,247	
		3%	4%	1%	4%	-1%	-6%	1%	1%	-0.8%	5%	1%	4%	0%	0%	
OPERATING EXPENSES:																
General Government	9,336,398	11,031,930	11,434,712	12,091,409	12,179,435	12,476,761	13,184,668	11,099,798	9,565,507	9,331,112	10,593,973	9,700,196	9,494,330	9,566,943	9,563,058	
Judicial Services	1,885,373	1,948,169	2,172,606	1,918,174	2,232,277	2,412,446	2,571,318	2,592,198	2,519,775	2,721,035	2,660,401	2,898,707	2,910,310	2,922,138	2,929,763	
Public Safety	7,921,311	10,125,180	10,437,587	11,475,976	12,968,870	13,596,957	14,081,884	15,851,102	15,782,519	17,100,408	16,988,565	18,732,433	19,089,342	19,689,586	19,775,970	
Roads Department	2,710,659	3,523,507	2,730,728	2,403,468	3,903,639	3,759,887	3,618,570	3,279,067	2,826,554	3,496,815	3,377,708	3,584,798	3,598,101	3,668,019	3,651,022	
Airport	557,553	680,243	782,469	619,591	617,109	807,098	1,020,818	980,155	938,811	0	0	0	0	0	0	
Solid Waste		0	3,170,204	3,150,467	3,319,543	3,771,339	3,935,370	3,629,276	3,520,876	3,688,058	3,779,397	3,764,214	3,842,666	3,889,454	3,857,515	
Health and Welfare	1,060,548	516,687	530,836	522,152	522,459	579,338	569,185	255,664	826,294	240,349	258,485	934,152	896,161	1,136,730	1,137,403	
Culture and Recreation	1,979,904	2,338,018	2,234,002	2,347,998	2,395,807	2,461,420	2,555,352	2,559,165	2,636,896	2,770,670	2,886,656	3,003,141	3,020,191	3,078,021	3,323,355	
Economic Development	206,214	280,892	302,415	327,682	248,696	266,608	412,310	407,090	819,558	544,645	567,743	569,521	570,133	559,958	550,293	
Principal Retirement	752,370							627,298	318,106	1,143,508	830,148	830,148	830,148	830,148	830,148	
Interest and Fiscal Charges	113,052							32,998	19,255	48,004	24,004	24,004	24,004	24,004	24,004	
Bond Issuance Cost	0							0	0	0	0	0	0	0	0	
Capital Outlay	3,567,572	14,264	1,354					0	0	0	0	0	0	0	0	
TOTAL OPERATING EXPENSES	30,090,954	30,458,890	33,796,913	34,856,917	38,387,835	40,131,854	41,949,475	41,313,811	39,774,151	41,084,604	41,967,080	44,041,314	44,275,386	45,365,001	45,642,531	
		4%	11%	3%	10%	5%	5%	-2%	-4%	3%	2%	5%	1%	2%	1%	
Net Cash Flow From Operations	(154,490)	8,408,424	6,432,410	5,805,176	3,716,459	1,475,350	(2,634,268)	(1,763,109)	51,065	(1,579,588)	(501,545)	(2,129,177)	(706,804)	(1,849,636)	(2,238,284)	
OTHER FUNDING SOURCES:																
Operating Transfers In	5,839,293	566,755	800,878	1,104,176	731,468	1,124,637	586,844	189,133	1,638,938	781,857	1,234,121	2,707,922	850,000	850,000	850,000	
Operating Transfers (Out)	(5,378,370)	(10,965,846)	(7,738,929)	(1,905,991)	(5,956,299)	(1,883,872)	(163,608)	(1,515,568)	(1,364,391)	(112,725)	(83,000)	(1,510,593)	(300,000)	(300,000)	(300,000)	
Insurance Recoveries					74,504	0	14,992	232,576	0	168,154	118,692	150,000	150,000	150,000	150,000	
Proceeds from Capital Lease/Bonds					0	0	1,614,812	0	0	0	0	0	0	0	0	
Sale of Capital Assets	0	860,334	13,210	132,196	18,307	57,868	42,326	31,171	0	42,808	60,899	32,000	32,000	32,000	32,000	
TOTAL OTHER FUNDING	460,923	(9,538,757)	(6,924,841)	(669,619)	(5,132,020)	(701,367)	2,095,366	(1,062,688)	274,547	880,094	1,330,712	1,379,329	732,000	732,000	732,000	
Net Change in Fund Balance	306,433	(1,130,333)	(492,431)	5,135,557	(1,415,561)	773,983	(538,902)	(2,825,797)	325,612	(699,494)	829,167	(749,848)	25,196	(1,117,636)	(1,506,284)	
FUNDS BROUGHT FORWARD	10,246,340	14,598,609	13,468,276	18,287,473	23,423,030	24,398,068	25,172,051	24,633,149	21,807,352	22,132,964	21,433,470	22,262,637	21,512,789	21,537,985	20,420,349	
Prior Year Adjustment			5,311,628		2,390,599			0	0							
FUNDS AVAILABLE	10,552,773	13,468,276	18,287,473	23,423,030	24,398,068	25,172,051	24,633,149	21,807,352	22,132,964	21,433,470	22,262,637	21,512,789	21,537,985	20,420,349	18,914,065	

OCONEE COUNTY, SOUTH CAROLINA

ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY LAST TEN FISCAL YEARS

Fiscal Year Ended June 30	Real Property	Personal Property	Other	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Taxable Assessed Value as a Percentage of Actual Taxable Value
2008	\$ 274,733,180	\$ 39,153,407	\$ 143,279,238	\$ 457,165,825	72.3	\$ 8,240,526,066	5.55%
2009	295,542,685	37,818,501	139,742,088	473,103,274	72.3	8,465,109,305	5.59%
2010	309,318,820	34,204,632	141,652,366	485,175,818	70.0	8,780,990,487	5.53%
2011	308,416,974	32,632,445	173,553,229	514,602,648	67.1	8,896,160,854	5.78%
2012	313,231,359	33,845,784	170,891,945	517,969,088	69.0	9,021,922,673	5.74%
2013	318,171,344	35,811,449	161,574,917	515,557,710	69.0	9,047,217,892	5.70%
2014	322,552,303	41,212,757	157,529,631	521,294,691	71.0	9,142,100,263	5.70%
2015	320,742,833	40,299,075	164,301,126	525,343,034	71.0	9,169,352,176	5.73%
2016	323,167,245	42,705,030	180,421,797	546,294,072	71.0	9,438,560,789	5.79%
2017	333,937,375	42,504,784	183,478,946	559,921,105	71.0	9,511,692,773	5.89%

Source: Oconee County Auditor

Note:

Property in the County was reassessed at December 31, 2010, which is reflected in the taxable assessed values stated above for fiscal years ended June 30, 2012. The 2015 reassessment was delayed one year by County Council vote and was implemented in year end June 30, 2018.

OCONEE COUNTY, SOUTH CAROLINA

**DIRECT AND OVERLAPPING PROPERTY TAX RATES
LAST TEN FISCAL YEARS**

	Fiscal Year									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Oconee County Direct Rates										
Operating	64.10	64.10	63.90	61.10	58.90	58.90	57.60	57.60	57.60	60.40
Debt service	4.10	4.10	1.40	1.90	6.00	6.00	6.00	6.00	6.00	3.20
Economic development	1.00	1.00	1.00	1.00	1.00	1.00	2.20	2.20	2.20	2.20
Bridges and culverts	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Road Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	2.10	2.10	2.10	2.10
Tri-County Tech Operations	2.10	2.10	2.70	2.10	2.10	2.10	2.10	2.10	2.10	2.10
Total County Millage	72.30	72.30	70.00	67.10	69.00	69.00	71.00	71.00	71.00	71.00
Overlapping Rates										
School District										
Operations	109.80	110.50	111.40	107.10	101.40	110.10	110.10	110.10	110.10	110.10
Debt service	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00
Total School Millage	140.80	141.50	142.40	138.10	132.40	141.10	141.10	141.10	141.10	141.10
Special District Rates										
City of Salem	30.00	31.00	32.40	32.40	32.40	32.40	34.90	36.40	36.40	36.40
City of Seneca	50.00	52.30	52.30	52.30	52.30	52.30	55.30	55.30	55.30	59.30
City of Walhalla	84.00	84.00	84.00	84.00	84.00	84.00	84.00	84.00	84.00	84.00
City of West Union	39.00	40.25	41.30	41.30	42.00	45.00	46.00	46.00	48.30	48.80
City of Westminster	88.00	90.70	90.70	90.70	90.70	90.70	90.70	97.30	99.30	99.30
Unincorp. Fire Special District	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90
Keowee Fire Special District	14.00	13.50	14.50	14.40	14.50	14.50	14.50	14.50	14.50	14.50
Total Special District Millage	307.90	314.65	318.10	318.00	318.80	321.80	328.30	336.40	340.70	345.20
Total Direct and Overlapping Rates	521.00	528.45	530.50	523.20	520.20	531.90	540.40	548.50	552.80	557.30

Source: Oconee County Auditor

Note:

Overlapping rates are those of local and county governments that apply to property owners within Oconee County, South Carolina. Not all overlapping rates apply to all Oconee County, South Carolina property owners (e.g., the rates for the city or special district apply only to the portion of the government's property owners whose property is located within the geographic boundaries of the city or special district).

OCONEE COUNTY, SOUTH CAROLINA
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS

Legal Debt Margin Calculation for Fiscal Year 2017	
Assessed valuation	\$ 559,921,105
Debt limit - eight percent of total assessed value	\$ 44,793,688
Debt applicable to limit:	
General obligation bonds	14,806,581
Less: amount set aside for repayment of general obligation bonds	<u>(352,295)</u>
Debt qualifying for margin	<u>14,454,286</u>
Legal debt margin	<u>\$ 30,339,402</u>

	Fiscal Year									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Assessed value of taxable property	\$457,165,825	\$473,103,274	\$485,175,818	\$514,602,648	\$517,969,088	\$515,557,710	\$521,294,691	\$525,343,034	\$546,294,072	\$559,921,105
Legal debt limit*	\$ 36,573,266	\$ 37,848,262	\$ 38,814,065	\$ 41,168,212	\$ 41,437,527	\$ 41,244,617	\$ 41,703,575	42,027,443	43,703,526	44,793,688
Net debt applicable to limit	<u>7,194,310</u>	<u>5,589,155</u>	<u>4,857,888</u>	<u>20,261,341</u>	<u>17,844,513</u>	<u>18,531,441</u>	<u>16,054,198</u>	<u>13,282,472</u>	<u>11,157,424</u>	<u>14,454,286</u>
Legal debt margin	<u>\$ 29,378,956</u>	<u>\$ 32,259,107</u>	<u>\$ 33,956,177</u>	<u>\$ 20,906,871</u>	<u>\$ 23,593,014</u>	<u>\$ 22,713,176</u>	<u>\$ 25,649,377</u>	<u>\$ 28,744,971</u>	<u>\$ 32,546,102</u>	<u>\$ 30,339,402</u>
Total net debt applicable to the limit as a percentage of debt limit	19.67%	14.77%	12.52%	49.22%	43.06%	44.93%	38.50%	31.60%	25.53%	32.27%

Source: Oconee County Auditor and Oconee County Treasurer

* Calculated at eight percent of the total taxable assessed value.

Note:
Under South Carolina Constitution Article X, Section 14, 7(a), Oconee County's outstanding general obligation debt should not exceed 8 percent of the total assessed property value.

OCONEE COUNTY, SOUTH CAROLINA

**FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS**

	Fiscal Year									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
General Fund										
Reserved	\$ 179,781	\$ 590,626	\$ 4,734,890							
Unreserved	18,107,692	22,832,404	19,663,178							
Total General Fund	<u>\$ 18,287,473</u>	<u>\$ 23,423,030</u>	<u>\$ 24,398,068</u>							
All Other Governmental Funds										
Reserved	\$ 11,265,793	\$ 11,422,123	\$ 18,103,322							
Unreserved, reported in:										
Special revenue funds	-	-	2,471,822							
Capital projects	4,459,452	2,962,854	-							
Total All Other Governmental Funds	<u>\$ 15,725,245</u>	<u>\$ 14,384,977</u>	<u>\$ 20,575,144</u>							
Total Governmental Fund Balance	<u>\$ 34,012,718</u>	<u>\$ 37,808,007</u>	<u>\$ 44,973,212</u>							
General Fund										
Nonspendable				\$ 4,824,890	\$ 7,473,784	\$ 7,575,436	\$ 7,974,903	\$ 7,893,345	\$ 10,178,225	\$ 12,330,060
Restricted				-	1,401,505	-	-	-	-	-
Assigned				7,338,896	8,236,071	6,319,226	6,201,707	5,859,340	6,305,588	5,402,720
Unassigned				13,008,265	7,521,789	7,912,690	7,956,354	7,680,785	5,778,824	6,003,573
Total General Fund				<u>\$ 25,172,051</u>	<u>\$ 24,633,149</u>	<u>\$ 21,807,352</u>	<u>\$ 22,132,964</u>	<u>\$ 21,433,470</u>	<u>\$ 22,262,637</u>	<u>\$ 23,736,353</u>
All Other Governmental Funds										
Nonspendable				\$ 4,782,659	\$ 5,150,854	\$ 5,120,760	\$ 5,715,670	\$ 6,007,910	\$ 6,157,338	\$ 6,105,946
Restricted				23,000,044	21,761,098	31,810,874	23,056,108	12,010,393	11,572,618	11,854,956
Committed				-	-	-	-	1,830,000	1,900,000	-
Assigned				4,720,626	6,514,510	-	1,418,771	-	500,000	500,000
Unassigned				(219,951)	(21,702)	-	-	(5,430)	(22,528)	-
Total all other governmental funds				<u>\$ 32,283,378</u>	<u>\$ 33,404,760</u>	<u>\$ 36,931,634</u>	<u>\$ 30,190,549</u>	<u>\$ 19,842,873</u>	<u>\$ 20,107,428</u>	<u>\$ 18,460,902</u>
Total all governmental funds				<u>\$ 57,455,429</u>	<u>\$ 58,037,909</u>	<u>\$ 58,738,986</u>	<u>\$ 52,323,513</u>	<u>\$ 41,276,343</u>	<u>\$ 42,370,065</u>	<u>\$ 42,197,255</u>

Note:
The presentation of fund balance changed in 2011 as a result of the implementation of GASB 54.

OCONEE COUNTY, SOUTH CAROLINA

**BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2017**

	<u>General</u>	<u>Capital Projects</u>	<u>Economic Development</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS					
Cash and cash equivalents	\$ 5,707,527	\$ 880,962	\$ 389,558	\$ 8,375,492	\$ 15,353,539
Investments	7,570,848	-	2,000,000	450,000	10,020,848
Taxes receivable, net	1,013,236	-	28,915	183,062	1,225,213
Accounts receivable, net	256,490	-	-	69,752	326,242
Due from other governments	877,463	3,616	75,892	459,226	1,416,197
Due from component unit	-	-	-	505,000	505,000
Advances to other funds	8,999,872	-	-	-	8,999,872
Prepaid expenditures	241,897	-	-	99,920	341,817
Inventories	171,737	-	-	-	171,737
Seized assets	-	-	-	194,160	194,160
Assets held for resale	162,529	-	-	-	162,529
Assets held for economic development	2,754,025	-	5,812,207	-	8,566,232
Total assets	<u>\$ 27,755,624</u>	<u>\$ 884,578</u>	<u>\$ 8,306,572</u>	<u>\$ 10,336,612</u>	<u>\$ 47,283,386</u>
LIABILITIES					
Accounts payable	\$ 1,953,002	\$ 10,803	\$ 73,101	\$ 248,570	\$ 2,285,476
Accrued liabilities	1,014,826	-	-	13,351	1,028,177
Unearned revenue	-	-	-	301,743	301,743
Total liabilities	<u>2,967,828</u>	<u>10,803</u>	<u>73,101</u>	<u>563,664</u>	<u>3,615,396</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes	884,160	-	24,217	159,556	1,067,933
Unavailable revenue - seized property	-	-	-	194,160	194,160
Unavailable revenue - intergovernmental	4,754	3,616	-	37,743	46,113
Unavailable revenue - forfeited land commission	162,529	-	-	-	162,529
Total deferred inflows of resources	<u>1,051,443</u>	<u>3,616</u>	<u>24,217</u>	<u>391,459</u>	<u>1,470,735</u>
FUND BALANCES					
Nonspendable:					
Prepaid expenditures	241,897	-	-	99,579	341,476
Inventories	171,737	-	-	-	171,737
Assets held for resale	162,529	-	-	-	162,529
Assets held for economic development	2,754,025	-	5,812,207	-	8,566,232
Seized assets	-	-	-	194,160	194,160
Advances to other funds	8,999,872	-	-	-	8,999,872
Restricted for:					
General government	-	-	-	625,432	625,432
Public safety	-	-	-	1,826,218	1,826,218
Transportation	-	-	-	1,281,082	1,281,082
Culture and recreation	-	-	-	370,293	370,293
Judicial services	-	-	-	98,095	98,095
Education	-	-	-	549,597	549,597
Health and welfare	-	-	-	2,156	2,156
Economic development	-	-	-	768	768
Capital projects	-	870,159	1,897,047	3,469,550	6,236,756
Debt service	-	-	-	864,559	864,559
Assigned:					
Solid waste reserve	1,665,700	-	-	-	1,665,700
Health care reserve	2,000,000	-	-	-	2,000,000
Courthouse grant	-	-	500,000	-	500,000
Transportation grant	300,000	-	-	-	300,000
OPEB reserve	1,207,715	-	-	-	1,207,715
Subsequent year's budget	229,305	-	-	-	229,305
Unassigned	6,003,573	-	-	-	6,003,573
Total fund balances	<u>23,736,353</u>	<u>870,159</u>	<u>8,209,254</u>	<u>9,381,489</u>	<u>42,197,255</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 27,755,624</u>	<u>\$ 884,578</u>	<u>\$ 8,306,572</u>	<u>\$ 10,336,612</u>	<u>\$ 47,283,386</u>

The accompanying notes are an integral part of these financial statements.

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget
301 ASSESSOR	1,024,864	1,026,405	1,110,983	1,052,454	999,876
302 AUDITOR	442,403	460,275	457,945	442,085	397,844
303 BOARD OF ASSESSMENT	4,634	3,748	9,699	3,763	12,044
304 TAX CENTER	-	-	-	-	-
305 TAX COLLECTOR	419,904	406,251	396,875	436,414	451,234
306 TREASURER	488,245	471,204	510,709	553,416	480,027
704 COUNTY COUNCIL	263,289	282,312	267,735	277,050	270,005
706 DELEGATION	84,598	86,555	88,708	90,309	87,594
PROFESSIONAL ENGINEERING	-	-	-	-	-
708 FINANCE DEPARTMENT	-	-	544,515	564,855	487,196
709 NON-DEPARTMENTAL	1,579,771	991,382	996,432	1,206,296	1,227,764
710 HUMAN RESOURCES	-	-	329,250	338,935	269,990
711 INFORMATION TECHNOLOGY	1,016,331	887,974	732,903	696,082	836,877
712 PLANNING DEPARTMENT	-	-	-	-	-
713 PROCUREMENT	162,307	157,565	162,112	165,102	160,996
714 FACILITIES MAINTENANCE	1,085,825	1,139,640	1,167,847	1,218,271	1,191,123
715 REGISTRATION & ELECTIONS	205,898	218,521	276,358	239,068	196,541
716 SOIL & WATER CONSERVATION	67,068	72,254	77,242	71,282	74,122
717 ADMINISTRATOR'S OFFICE	584,321	463,507	1,236,994	708,271	670,170
721 VEHICLE MAINTENANCE	810,330	789,892	836,513	850,925	866,498
ZONING	-	-	-	-	-
735 REGISTER OF DEEDS	308,270	319,260	345,445	329,564	326,075
741 COUNTY ATTORNEY	-	-	415,062	350,179	423,150
747 ADMINISTRATIVE SERVICES	1,017,445	917,814	-	-	-
General Government	9,565,502	8,694,558	9,963,328	9,594,321	9,429,126
101 SHERIFF	6,466,643	7,453,019	7,031,931	8,015,312	7,993,636
102 RURAL FIRE	1,590,254	1,649,987	-	-	-
103 CORONER	172,989	554,363	216,235	219,629	175,940
104 COMMUNICATIONS	1,543,909	1,404,723	1,508,595	1,569,096	1,593,484
105 EMERGENCY MANAGEMENT	332,398	317,523	3,442,064	4,007,495	4,290,196
106 LAW ENFORCEMENT CENTER	2,897,238	2,947,915	3,437,863	3,868,914	3,888,245
107 EMERGENCY SERVICES	1,685,000	1,585,320	-	-	-
110 ANIMAL CONTROL	487,835	511,972	518,659	542,080	579,236
702 COMMUNITY DEVELOPMENT	606,254	675,586	833,218	869,000	745,480
Public Safety	15,782,519	17,100,408	16,988,565	19,091,526	19,266,217
ROAD DEPARTMENT	2,766,561	2,622,387	2,598,072	2,570,886	2,573,304
AIRPORT	938,811	874,428	779,637	885,259	944,375
Transportation	3,705,372	3,496,815	3,377,709	3,456,145	3,517,679
718 SOLID WASTE DEPARTMENT	3,520,875	3,688,058	3,779,397	4,235,301	3,792,875
Public Works	3,520,875	3,688,058	3,779,397	4,235,301	3,792,875

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget
202 PARKS, RECREATION, & TOUR	569,338	621,448	502,415	449,006	634,408
203 HIGH FALLS PARK	275,035	302,245	345,831	339,306	362,199
204 SOUTH COVE PARK	281,373	328,899	438,605	470,664	446,548
205 CHAU RAM PARK	185,575	204,259	249,979	245,454	244,015
206 LIBRARY	1,325,574	1,313,819	1,349,825	1,413,532	1,354,774
Culture and Recreation	2,636,895	2,770,670	2,886,655	2,917,962	3,041,944
501 CLERK OF COURT	600,646	658,313	669,567	678,754	660,920
502 PROBATE COURT	364,051	406,892	387,646	375,698	333,188
504 SOLICITOR	668,025	691,447	694,830	730,746	886,415
509 MAGISTRATE	687,054	764,383	708,357	726,686	795,477
510 PUBLIC DEFENDER	200,000	200,000	200,000	200,000	200,000
Judicial Services	2,519,776	2,721,035	2,660,400	2,711,884	2,876,000
705 DIRECT AID	648,619	636,553	630,646	630,452	628,645
402 DEPT OF SOCIAL SERVICES	10,740	10,075	18,595	19,093	21,200
403 HEALTH DEPARTMENT	44,498	35,947	42,617	31,773	42,634
404 VETERANS' AFFAIRS	182,437	194,327	197,274	204,600	198,861
Health and Welfare	886,294	876,902	889,132	885,918	891,340
707 ECONOMIC DEVELOPMENT	819,557	544,645	567,742	573,688	577,354
Economic Development	819,557	544,645	567,742	573,688	577,354
709 DEBT SERVICE	337,360	1,191,512	854,152	1,911,135	879,966
Debt Service	337,360	1,191,512	854,152	1,911,135	879,966
TRANSFERS OUT	1,364,391	112,725	83,000	145,000	125,000
Other Financing Uses	1,364,391	112,725	83,000	145,000	125,000
	41,138,541	41,197,328	42,050,080	45,522,880	44,397,501

OCONEE COUNTY, SOUTH CAROLINA
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2017

Total fund balances for governmental funds:		\$ 42,197,255
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		133,989,346
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.		1,470,735
Certain long-term liabilities are not due and payable in the current period and are therefore not reported in the funds. All liabilities, both current and long-term, are reported in the statement of net position net of issuance premiums, discounts, and refunding deferral amounts.		
General obligation bonds	\$ (15,311,581)	
Capital lease obligations	(3,385,103)	
Special source revenue bonds	(2,267,000)	
Other post-employment benefits	(3,463,273)	
Post-closure care liabilities	(3,425,515)	
Compensated absences payable	(1,385,502)	
Net pension liability	<u>(32,179,988)</u>	
Total long-term liabilities		(61,417,962)
Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due.		<u>(179,943)</u>
Net position of governmental activities		<u>\$ 116,059,431</u>

The accompanying notes are an integral part of these financial statements.

Oconee County, South Carolina
Salaries & Overtime

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget
Administrator (717)	301,444	206,756	241,762	387,965	263,580
Airport (720)	196,107	195,550	196,086	203,368	213,818
Animal Control (110)	165,645	184,918	185,016	201,900	225,411
Assessor (301)	592,333	621,386	626,345	619,918	610,635
Auditor (302)	250,709	256,420	254,677	236,483	213,519
Board of Assessment Appeals (303)	4,148	3,398	8,452	3,419	10,379
Chau Ram Park (205)	106,774	107,727	109,607	116,773	115,098
Clerk of Court (501)	326,579	334,898	312,578	342,029	346,432
Communication (104)	797,360	819,750	845,734	896,299	931,153
Community Development (702)	383,541	441,935	532,087	507,565	478,526
Coroner (103)	59,646	60,357	61,082	61,743	61,379
County Attorney (741)	-	-	89,229	154,188	169,000
County Council (704)	76,948	80,353	81,037	76,374	81,380
Delinquent Tax Collector (305)	104,138	107,934	113,928	114,851	114,175
Department of Social Services (402)	-	-	-	-	-
Detention Center (106)	1,398,095	1,390,745	1,603,482	1,821,381	1,749,210
Economic Development (707)	152,837	182,786	182,341	209,144	202,678
Emergency Services (107) Fire and Emergency Management	890,031	863,327	945,374	977,915	1,058,527
Facilities Maintenance (714)	365,297	383,824	413,189	415,837	407,102
Finance Office (708)	618,833	498,129	310,042	316,896	282,337
Health Department (403)	-	-	-	-	-
Health and Human Services (705) /Direct Aid	-	-	-	-	-
High Falls Park (203)	139,233	147,011	146,979	151,578	154,877
Human Resources (710)	-	-	166,674	166,780	140,596
Information Technology (711)	341,343	308,137	205,161	212,648	274,582
Legislative Delegation (706)	50,207	51,242	52,600	52,565	52,305
Library (206)	702,921	661,703	670,376	663,422	683,723
Magistrate (509)	407,740	451,542	422,256	430,124	494,668
Non- Departmental (709)	-	-	-	-	-

**Oconee County, South Carolina
Salaries & Overtime**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget
Parks, Recreation, and Tourism (202)	177,235	144,598	173,683	121,023	269,420
Probate Court (502)	235,455	244,617	240,788	219,527	209,707
Procurement (713)	105,356	107,573	110,296	111,388	110,732
Public Defender (510)	-	-	-	-	-
Register of Deeds (735)	172,565	175,762	189,507	163,676	181,559
Roads and Bridges (601)	1,376,325	1,374,330	1,413,019	1,292,270	1,328,088
Sheriff Office (101)	3,975,773	4,116,124	4,216,106	4,545,285	4,639,957
Soil and Water Conservation District (716)	27,189	28,040	29,003	29,746	29,086
Solicitor (504)	493,365	497,336	496,434	518,898	636,420
Solid Waste (718)	1,173,827	1,150,519	1,148,566	1,109,023	1,123,787
South Cove Park (204)	120,283	130,378	155,300	162,194	169,942
Tax Center (304)	-	-	-	-	-
Treasurer (306)	257,495	226,721	239,477	242,725	207,189
Vehicle Maintenance (721)	507,575	462,941	474,020	493,906	527,558
Veterans' Affairs (404)	127,543	130,537	132,496	134,250	133,855
Voter Registration and Elections (715)	124,678	119,362	169,241	133,195	103,232
Total Salaries & Overtime	\$ 17,306,573	\$ 17,268,666	\$ 17,964,030	\$ 18,618,272	\$ 19,005,622

Oconee County, South Carolina

Benefits

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget
Administrator (717)	86,080	58,451	75,791	135,993	85,717
Airport (720)	75,371	85,443	82,532	92,059	81,107
Animal Control (110)	85,809	93,225	103,884	115,695	108,325
Assessor (301)	272,030	292,345	319,060	333,788	280,871
Auditor (302)	108,594	125,205	119,970	119,539	91,802
Board of Assessment Appeals (303)	185	196	348	165	265
Chau Ram Park (205)	48,019	56,848	57,705	63,551	55,732
Clerk of Court (501)	119,832	162,385	158,570	178,824	153,168
Communication (104)	338,647	389,997	410,532	444,196	413,662
Community Development (702)	135,871	168,311	216,159	229,303	187,479
Coroner (103)	21,209	24,225	23,342	25,491	25,191
County Attorney (741)	-	-	29,050	52,180	56,095
County Council (704)	45,765	61,580	60,315	65,840	53,619
Delinquent Tax Collector (305)	47,075	55,563	56,413	60,817	53,687
Department of Social Services (402)	-	-	-	-	-
Detention Center (106)	632,718	704,871	833,127	952,736	829,085
Economic Development (707)	56,864	78,284	59,946	77,617	84,817
Emergency Services (107) Fire and Emergency Management	459,723	499,853	415,283	486,887	589,099
Facilities Maintenance (714)	177,228	218,016	221,824	241,600	209,491
Finance Office (708)	215,212	195,699	126,718	143,109	115,290
Health and Human Services (705) /Direct Aid	-	-	-	-	-
Health Department (403)	-	-	-	-	-
High Falls Park (203)	63,846	74,824	68,648	74,250	73,416
Human Resources (710)	-	-	74,305	81,341	57,672
Information Technology (711)	150,142	121,339	87,790	96,687	99,795
Legislative Delegation (706)	18,014	20,625	21,499	22,800	20,339
Library (206)	277,609	312,502	315,483	353,678	309,660
Magistrate (509)	161,846	186,321	182,929	202,947	182,268
Non- Departmental (709)	-	-	-	-	-

Oconee County, South Carolina

Benefits

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget
Parks, Recreation, and Tourism (202)	61,869	59,599	71,448	66,423	105,863
Probate Court (502)	95,174	113,133	113,219	115,851	91,646
Procurement (713)	45,164	43,881	43,661	46,674	41,989
Public Defender (510)	-	-	-	-	-
Register of Deeds (735)	66,034	76,401	80,931	91,970	71,320
Roads and Bridges (601)	663,049	753,620	737,874	743,802	667,726
Sheriff Office (101)	1,668,062	1,943,523	1,984,910	2,189,694	2,009,529
Soil and Water Conservation District (716)	13,456	16,381	11,700	12,267	15,398
Solicitor (504)	172,529	193,483	198,236	211,833	248,495
Solid Waste (718)	598,841	677,414	662,751	697,207	609,173
South Cove Park (204)	59,753	72,361	83,350	96,436	84,950
Tax Center (304)	-	-	-	-	-
Treasurer (306)	108,409	105,497	113,093	122,857	92,761
Vehicle Maintenance (721)	228,111	249,507	244,892	274,272	250,330
Veterans' Affairs (404)	50,241	59,011	60,792	64,869	57,251
Voter Registration and Elections (715)	35,396	40,068	42,404	45,741	40,804
Total Fringe & Health Insurance	\$ 7,463,777	\$ 8,389,987	\$ 8,570,484	\$ 9,430,990	\$ 8,604,887

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget
PERSONNEL					
Salaries	16,707,422	16,650,533	17,337,677	17,972,809	18,397,222
Overtime	599,151	618,133	626,353	645,462	608,400
Social Security	1,234,570	1,230,265	1,276,013	1,332,120	1,433,207
Retirement	1,939,130	2,025,226	2,140,457	2,341,195	2,745,062
Workers Comp	574,202	559,192	279,545	334,546	478,765
Insurance	3,715,875	3,978,705	4,874,469	5,423,128	3,947,853
Unemployment					
OPEB	-	596,599	-		-
Staff Development	177,368	162,425	178,779	147,942	222,900
Travel	7,072	8,736	7,298	6,912	5,700
Food and Clothing	52,823	41,726	49,966	53,625	56,350
TOTAL PERSONNEL	25,007,613	25,871,540	26,770,557	28,257,741	27,895,459
	61.7%	62.9%	63.7%	62.4%	62.9%
BUILDINGS/LAND					
Building Maint./Capital	636,730	882,205	1,433,906	666,952	606,197
Utilities	903,522	916,948	968,043	961,988	1,146,985
TOTAL BUILDINGS/LAND	1,540,251	1,799,153	2,401,949	1,628,940	1,753,182
	3.8%	4.4%	5.7%	3.6%	4.0%
EQUIPMENT & VEHICLES					
Information Tech/Data Processing	1,012,844	1,324,669	1,132,889	1,004,760	1,123,927
Equipment	1,100,830	964,957	874,342	1,311,174	972,739
Vehicles	872,422	2,259,918	1,593,866	3,666,960	2,518,266
Fuel	1,473,380	1,193,299	903,004	989,513	1,338,980
TOTAL EQUIPMENT & VEHICLES	4,459,476	5,742,842	4,504,101	6,972,406	5,953,912
	11.0%	14.0%	10.7%	15.4%	13.4%
OPERATIONAL					
Professional	1,103,293	990,756	1,189,283	1,168,254	1,098,765
Operational	3,988,163	3,811,653	4,005,394	4,151,216	4,552,892
TOTAL OPERATIONAL	5,091,456	4,802,409	5,194,677	5,319,470	5,651,657
	12.6%	11.7%	12.4%	11.7%	12.7%
OUTSIDE SERVICES					
Outside Organizations/Services	4,404,506	2,942,611	3,150,686	3,119,981	3,128,291
TOTAL OUTSIDE SERVICES	4,404,506	2,942,611	3,150,686	3,119,981	3,128,291
	10.9%	7.1%	7.5%	6.9%	7.0%
TOTAL	40,503,303	41,158,555	42,021,970	45,298,539	44,382,501

	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
General Government									
Administrative Services	-	-	-	-	-	-	-	-	-
Administrator	2	2	3	3	3	2	3	3	3
County Attorney	-	-	-	-	-	-	2	2	2
County Council	1	1	1	1	1	1	1	1	1
Facilities Maintenance	10	11	11	11	11	12	12	12	13
Finance	9	8	7	6	8	8	7	7	6
Human Resources	4	4	4	5	4	4	4	4	3
Information Technology	10	9	12	10	7	5	5	5	6
Legislative Delegation	1	1	1	1	1	1	1	1	1
Planning	3	3	2	1	-	-	-	-	-
Procurement	3	3	3	3	3	3	2	2	2
Register of Deeds	4	4	4	4	4	4	4	4	4
Registration and Elections	2	2	2	2	2	2	2	2	2
Soil and Water	1	1	1	1	1	1	1	1	1
Vehicle Maintenance	14	14	14	14	14	14	14	14	14
Assessor	17	18	18	18	18	19	19	17	16
Auditor	7	7	7	7	7	7	7	6	6
Delinquent Tax Collector	3	3	3	3	3	3	3	3	3
Treasurer	7	7	7	7	7	7	6	6	5
Total General Administration	98	98	100	97	94	93	93	90	88
Public Safety									
Animal Control	6	6	6	6	6	6	6	6	6
Community Development	9	9	7	9	9	9	11	13	10
Communications	18	18	22	22	21	21	21	21	21
Coroner	1	1	1	1	1	1	1	1	1
Detention Center	36	36	36	35	36	36	48	48	47
Emergency Services	12	13	20	3	3	3	20	21	26
Rural Fire	-	-	-	17	17	17	-	-	-
Sheriff's Office	90	87	88	91	91	91	92	96	96
Total Public Safety	172	170	180	184	184	184	199	206	207

	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Transportation									
Airport	4	4	4	4	4	4	4	4	5
Roads and Bridges	38	36	36	37	38	38	38	38	35
Total Transportation	42	40	40	41	42	42	42	42	40
Judicial Services									
Clerk of Court	10	10	10	10	9	9	9	10	10
Magistrate	9	9	9	9	9	9	9	9	9
Probate Court	6	7	6	6	6	6	6	6	5
Solicitor	10	10	10	10	9	9	9	9	12
Total Judicial Services	35	36	35	35	33	33	33	34	36
Health and Welfare									
Veteran's Affairs	3	3	3	3	3	3	3	3	3
Total Health and Welfare	3	3	3	3	3	3	3	3	3
Public Works									
Solid Waste	36	36	36	36	37	37	38	36	36
Total Public Works	36	36	36	36	37	37	38	36	36
Culture and Recreation									
Library	18	18	18	18	18	18	18	19	19
Parks, Recreation, and Tourism	14	13	13	13	13	14	17	17	17
Total Culture and Recreation	32	31	31	31	31	32	35	36	36
Economic Development									
	2	3	4	2	3	4	4	4	4
Total Governmental Activities	420	417	429	429	427	428	447	451	450
	(8)	(3)	12	-	(2)	1	19	4	(1)

2017-2018	Capital Projects Fund													Total All Fund Balance
	GG Pointe West Project	PS Detention Center (LEC Jail)	GG 2013 Capital Lease	GG (Back to Debt Service for Oct 2017) 2015 Capital Lease	PS (Bountyland Substations is the only project remaining) 2015 GO Bond Construction/Improvements (Bountyland Substation, South Cove Park, & Library)	T AIP 22 Land Acq. Ph. #2	T AIP 23 Terminal Plan	T SCAC Airport Grant 16-005	CR LAT Grant South Cove Building Renovations	GG Future Acquisitions & Capital Projects (From 2017 Sale of Capital Assets)	PW Solid Waste Equipment Replacement	T Settlement Project		
ASSETS														
CASH & CASH INVESTMENTS	(10,741.48)	10,211.51	0.00	185,681.07	476,188.80	9,387.14	(7,232.00)	0.00	0.00	53,202.50	25,711.70	109,715.27	852,124.51	
INTEREST RECEIVABLE													0.00	
ACCOUNTS RECEIVABLE													0.00	
PREPAID ITEMS													0.00	
DUE FROM OTHER GOVTS								3,616.00					3,616.00	
TOTAL ASSETS	(10,741.48)	10,211.51	0.00	185,681.07	476,188.80	9,387.14	(3,616.00)	0.00	0.00	53,202.50	25,711.70	109,715.27	855,740.51	
LIABILITIES AND FUND BALANCES														
LIABILITIES														
ACCOUNTS PAYABLE	(10,802.50)												(10,802.50)	
RETAINAGE PAYABLE													0.00	
DEFERRED REVENUE -UNEARNED													0.00	
DEFERRED REVENUE -UNAVAILABLE							(3,616.00)						(3,616.00)	
PROPERTY TAXES (ALLOW FOR UNCOLLECT TAX)													0.00	
INTERGOVERNMENTAL													0.00	
DUE TO(FROM) GENERAL FUND													0.00	
TOTAL LIABILITIES	(10,802.50)	0.00	0.00	0.00	0.00	0.00	(3,616.00)	0.00	0.00	0.00	0.00	0.00	(14,418.50)	
FUND BALANCES	61.02	10,211.51	0.00	185,681.07	476,188.80	9,387.14	0.00	0.00	0.00	53,202.50	25,711.70	109,715.27	870,159.01	
TOTAL FUND BALANCES	61.02	10,211.51	0.00	185,681.07	476,188.80	9,387.14	0.00	0.00	0.00	53,202.50	25,711.70	109,715.27	870,159.01	
TOTAL LIAB AND FB	(10,741.48)	10,211.51	0.00	185,681.07	476,188.80	9,387.14	(3,616.00)	0.00	0.00	53,202.50	25,711.70	109,715.27	855,740.51	
2017-2018	Capital Projects Fund													Total All Fund Balance
	GG Pointe West Project	PS Detention Center (LEC Jail)	GG 2013 Capital Lease	GG (Back to Debt Service for Oct 2017) 2015 Capital Lease	PS (Bountyland Substations is the only project remaining) 2015 GO Bond	T AIP 22 Land Acq. Ph. #2	T AIP 23 Terminal Plan	T SCAC Airport Grant 16-005	CR LAT Grant South Cove Building Renovations	GG Future Acquisitions & Capital Projects (From 2017 Sale of Capital Assets)	PW Solid Waste Equipment Replacement	T Settlement Project		
REVENUES:														
TAXES														\$0.00
INTERGOVERNMENTAL						\$19,710.65	\$26,784.00	\$14,445.00						\$60,939.65
MISCELLANEOUS AND OTHER														\$0.00
FEE IN LIEU OF TAXES AND FRANCHISE FEES														\$0.00
INTEREST INCOME		\$1,654.79		\$6,424.37										\$8,079.16
TOTAL REVENUE	\$0.00	\$1,654.79	\$0.00	\$6,424.37	\$0.00	\$19,710.65	\$26,784.00	\$14,445.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$69,018.81
EXPENDITURES:														
CURRENT OPERATING														
CAPITAL ACQUISITIONS		\$2,526.74		\$935,352.80	\$290,335.60	\$10,323.51	\$32,000.00	\$40,000.00						\$1,310,538.65
BOND ISSUANCE COSTS														\$0.00
Interest Payment														\$0.00
TOTAL EXPENDITURES	\$0.00	\$2,526.74	\$0.00	\$935,352.80	\$290,335.60	\$10,323.51	\$32,000.00	\$0.00	\$40,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,310,538.65
EXCESS(DEFICIENCY) OF REVENUES														
OVER EXPENDITURES	\$0.00	(\$871.95)	\$0.00	(\$928,928.43)	(\$290,335.60)	\$9,387.14	(\$5,216.00)	\$14,445.00	(\$40,000.00)	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,241,519.84)

