

**STATE OF SOUTH CAROLINA
COUNTY OF OCONEE
ORDINANCE 2026-01**

ORDINANCE 2026-01 AN ORDINANCE TO ESTABLISH THE BUDGET FOR OCONEE COUNTY AND PROVIDE FOR THE LEVY OF TAXES FOR ORDINARY COUNTY PURPOSES, FOR THE TRI-COUNTY TECHNICAL COLLEGE SPECIAL REVENUE FUND, FOR THE EMERGENCY SERVICES PROTECTION SPECIAL REVENUE FUND, FOR THE ROAD MAINTENANCE SPECIAL REVENUE FUND, FOR THE VICTIM SERVICES SPECIAL REVENUE FUNDS, FOR THE STATE ACCOMMODATIONS TAX SPECIAL REVENUE FUND, FOR THE LOCAL ACCOMMODATIONS TAX SPECIAL REVENUE FUND, FOR THE COMMUNITY HEALTH AND COMMUNITY SERVICES SPECIAL REVENUE FUND, FOR THE ECONOMIC DEVELOPMENT CAPITAL PROJECT FUND, FOR THE BRIDGE AND CULVERT CAPITAL PROJECT FUND, FOR THE CAPITAL VEHICLE / EQUIPMENT FUND, FOR THE PARKS, RECREATION, AND TOURISM CAPITAL PROJECTS FUND, FOR THE FIRE / EMERGENCY SERVICES CAPITAL VEHICLE AND EQUIPMENT FUND, FOR THE GENERAL ONE TIME CAPITAL FUND, AND FOR THE DEBT SERVICE FUND, ALL IN OCONEE COUNTY FOR THE **FISCAL YEAR BEGINNING JULY 1, 2026 AND ENDING JUNE 30, 2027.**

BE IT ORDAINED by the County Council for Oconee County, South Carolina, (the “County Council”), in accordance with the general law of the State of South Carolina and the Acts and Joint Resolutions of the South Carolina General Assembly, as follows:

SECTION 1

Pursuant to S.C. Code Ann. § 4-9-140, the following amounts are hereby appropriated for the 2026-2027 fiscal year for Oconee County (the “County”) for ordinary County purposes. ^[1]

| Fiscal Year 2026-2027 Budget | | |
|-------------------------------------|-----------|--|
| GOVERNMENTAL FUNDS | | |
| General Fund | | |
| Departments | | |
| Administrator (717) | 715,545 | |
| Airport (720) | 3,360,360 | |
| Assessor (301) | 1,318,990 | |
| Board of Assessment Appeals (303) | 600 | |
| Building Codes (702) | 980,540 | |
| Chau Ram Park (205) | 574,055 | |
| County Attorney (741) | 384,131 | |
| County Council (704) | 370,181 | |
| Delinquent Tax Collector (305) | 463,607 | |
| Department of Social Services (402) | 10,300 | |
| Economic Development (707) | 384,984 | |
| Fire/Emergency Services (107) | 5,898,507 | |
| Facilities Maintenance (714) | 1,616,736 | |
| Finance (708) | 661,206 | |

| | | |
|---|------------|---------------------|
| Health Department (403) | 26,600 | |
| High Falls Park (203) | 619,599 | |
| Human Resources (710) | 429,083 | |
| Information Technology (711) | 1,352,519 | |
| Legislative Delegation (706) | 48,431 | |
| Library (206) | 1,738,689 | |
| Magistrate (509) | 1,157,793 | |
| Non-Departmental - General Government (709) | 2,610,781 | |
| Non-Departmental - Lease Payments (709) | 247,390 | |
| Parks, Recreation and Tourism (202) | 942,684 | |
| Planning (712) | 393,396 | |
| Procurement (713) | 295,548 | |
| Register of Deeds (735) | 417,487 | |
| Roads and Bridges (601) | 3,706,103 | |
| Soil and Water Conservation District (716) | 111,379 | |
| Solid Waste (718) | 7,470,833 | |
| South Cove Park (204) | 707,396 | |
| Vehicle Maintenance (721) | 1,293,667 | |
| Veterans' Affairs (404) | 262,676 | |
| Voter Registration and Elections (715) | 357,113 | |
| Total Departments | | 40,928,909 |
| Elected/Appointed Offices | | |
| Auditor (302) | 869,475 | |
| Clerk of Court (501) | 1,056,427 | |
| Coroner (103) | 355,207 | |
| Probate Court (502) | 560,430 | |
| Public Defender (510) | 275,000 | |
| Sheriff (101) | 13,894,077 | |
| Animal Control (110) | 952,361 | |
| Communications (104) | 2,444,504 | |
| Detention Center (106) | 6,681,477 | |
| Solicitor (504) | 1,192,638 | |
| Treasurer (306) | 857,747 | |
| Total Elected/Appointed Offices | | 29,139,343 |
| Other Financing Uses | | 125,000 |
| Total General Fund | | \$70,193,252 |
| Special Revenue Funds ^[1] | | |
| Emergency Services Protection Tax District | 2,243,903 | |
| Victim Services - Sheriff's Office | 172,032 | |
| Victim Services - Solicitor's Office | 160,892 | |
| E911 Communications | 906,000 | |
| State Accommodations Tax | 563,200 | |
| Local Accommodations Tax | 1,080,018 | |
| Tri-County Technical College | 2,148,500 | |

| | | |
|---|-----------|----------------------|
| Road Maintenance | 2,068,000 | |
| Community Health and Community Services | 3,839,991 | |
| Stabilization | 2,000,000 | |
| Total Special Revenue Funds | | \$15,182,536 |
| Capital Project Funds ^[2] | | |
| Economic Development | 5,473,800 | |
| Bridge and Culvert | 1,105,000 | |
| Capital Equipment / Vehicle | 1,320,000 | |
| Parks, Recreation and Tourism | 333,000 | |
| Fire/Emergency Services Capital Vehicle and Equipment | 1,161,984 | |
| General One Time | 926,200 | |
| Total Capital Project Funds | | \$10,319,984 |
| Debt Service Fund | | \$2,749,774 |
| TOTAL GOVERNMENTAL FUNDS | | \$98,445,546 |
| PROPRIETARY FUNDS | | |
| Rock Quarry Enterprise Fund | | \$14,897,867 |
| TOTAL ALL FUNDS FY2026-2027 BUDGETS | | \$113,343,413 |
| <i>[1] See sections 3 – 7 below.</i> | | |
| <i>[2] See sections 8 – 14 below.</i> | | |

^[1] See Attachment A, which is incorporated herein by reference, for the detailed budgetary appropriations.

SECTION 2

A tax of sufficient millage to fund the aforesated appropriations (see also Sections 3 through 14 below) for the Oconee County Budget for the fiscal year beginning July 1, 2026 and ending June 30, 2027, after crediting against such appropriations all other unrestricted revenue anticipated to accrue to Oconee County and any fund balance budgeted to be used during said fiscal year, is hereby directed to be levied upon all taxable property, eligible to be lawfully taxed for such purposes, in Oconee County. The Auditor of Oconee County is hereby requested to recommend to the Oconee County Council, for approval by Oconee County Council, a sufficient millage levy, and the Treasurer of Oconee County is herein directed to collect sufficient millage on taxable property in Oconee County to provide for the aforesated operations appropriations and direct expenditures of Oconee County for the fiscal year beginning July 1, 2026 and ending June 30, 2027. The Auditor and Treasurer of Oconee County are hereby directed to fund such bond repayment sinking fund(s) as are necessary to provide for an orderly and timely payment of the debt service of Oconee County and to satisfy any debt covenants.

SECTION 3

A tax of sufficient millage to provide funding for the Tri-County Technical College Special Revenue Fund is hereby levied on all taxable property, eligible to be lawfully taxed for such purposes, in Oconee County. The revenue from this levy is hereby appropriated for expenditures in the amount of **\$2,148,500** for support of Tri-County Technical College. The Auditor of Oconee County is hereby requested to levy and the Treasurer of Oconee County is herein directed to collect the millage on taxable property in Oconee County to provide for the aforesated appropriations of the Tri-County Technical College Special Revenue fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027. To the extent such levy results in revenues in excess of the amount appropriated above, all such revenues shall be retained and accounted for in the Tri-County Technical College Special Revenue Fund, unless

otherwise allocated by action of Oconee County Council, and shall be carried forward from year to year as fund balance in this fund to be appropriated by Oconee County Council through future budget adoption or budget amendments.

SECTION 4

A tax of sufficient millage to provide funding for the Emergency Services Protection Special Revenue Fund is hereby levied on all taxable property eligible to be lawfully taxed for such purposes, in Oconee County. The combined revenue from this levy and a portion of fund balance as authorized by County Council is hereby appropriated for expenditures in the amount of **\$2,243,903** for the Emergency Services Protection Special Revenue Fund. The Auditor of Oconee County is hereby requested to levy and the Treasurer of Oconee County is herein directed to collect the millage on taxable property in Oconee County to provide for the aforesated operations appropriations and direct expenditures of the Emergency Services Protection Special Revenue Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027. To the extent such levy results in revenues in excess of the amount appropriated above, all such revenues shall be retained and accounted for in the Emergency Services Protection Special Revenue Fund, unless otherwise allocated by action of Oconee County Council, and shall be carried forward from year to year as fund balance in this fund to be appropriated by Oconee County Council through future budget adoption or budget amendments.

SECTION 5

A tax of sufficient millage to provide funding for the Road Maintenance Special Revenue Fund is hereby levied on all taxable property, eligible to be lawfully taxed for such purposes, in Oconee County. The combined revenue from this levy and a portion of fund balance as authorized by County Council is hereby appropriated, for expenditures in the amount of **\$2,068,000** for the Road Maintenance Special Revenue Fund. The Auditor of Oconee County is hereby requested to levy and the Treasurer of Oconee County is herein directed to collect the millage on taxable property within Oconee County to provide for the aforesated operations appropriations and direct expenditures of the Road Maintenance Special Revenue Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027. To the extent such levy results in revenues in excess of the amount appropriated above, all such revenues shall be retained and accounted for in the Road Maintenance Special Revenue Fund, unless otherwise allocated by action of Oconee County Council, and shall be carried forward from year to year as fund balance in this fund to be appropriated by Oconee County Council through future budget adoption or budget amendments.

SECTION 6

A tax of sufficient millage to provide funding for the Community Health and Community Services Special Revenue Fund is hereby levied on all taxable property, eligible to be lawfully taxed for such purposes, in Oconee County. The combined revenue from this levy and a portion of fund balance as authorized by County Council is hereby appropriated for expenditures in the amount of **\$3,839,991** for the Community Health and Community Services Fund. The Auditor of Oconee County is hereby requested to levy and the Treasurer of Oconee County is herein directed to collect the millage on taxable property in Oconee County to provide for the aforesated operations appropriations and direct expenditures of the Community Health and Community Services Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027. To the extent such levy results in revenues in excess of the amount appropriated above, all such revenues shall be retained and accounted for in the Community Health and Community Services Special Revenue Fund, unless otherwise allocated by action of Oconee County Council, and shall be carried forward from year to year as fund balance in this fund to be appropriated by Oconee County Council through future budget adoption or budget amendments.

SECTION 7

A tax of sufficient millage, after accounting for other anticipated restricted revenues, transfers, and a use of a portion of the fund balance of the Stabilization Special Revenue Fund as authorized by County Council, to provide funding for Stabilization Special Revenue Fund is hereby levied on all taxable

property, eligible to be lawfully taxed for such purposes, in Oconee County. The combined revenue from this levy and a portion of fund balance as authorized by County Council is hereby appropriated for expenditures in the amount of **\$2,000,000** for the Stabilization Special Revenue Fund. The Auditor of Oconee County is hereby requested to levy and the Treasurer of Oconee County is herein directed to collect the millage on taxable property in Oconee County to provide for the aforesated operations appropriations and direct expenditures of the Stabilization Special Revenue Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027. To the extent such levy results in revenues in excess of the amount appropriated above, all such revenues shall be retained and accounted for in the Stabilization Special Revenue Fund, unless otherwise allocated by action of Oconee County Council, and shall be carried forward from year to year as fund balance in this fund to be appropriated by Oconee County Council through future budget adoption or budget amendments.

SECTION 8

A tax of sufficient millage, after accounting for other anticipated restricted revenues, transfers, and a use of a portion of the fund balance of the Economic Development Capital Project Fund as authorized by County Council, to provide funding for Economic Development Capital Project Fund is hereby levied on all taxable property, eligible to be lawfully taxed for such purposes, in Oconee County. The combined revenue from this levy, other anticipated restricted revenues, transfers, and a portion of fund balance as authorized by County Council is hereby appropriated for expenditures in the amount of **\$5,473,800** for the Economic Development Capital Projects Fund for projects approved by County Council. The Auditor of Oconee County is hereby requested to levy and the Treasurer of Oconee County is herein directed to collect the millage on taxable property in Oconee County to provide for the aforesated operations appropriations and direct expenditures of the Economic Development Capital Project Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027. To the extent such levy results in revenues in excess of the amount appropriated above, all such revenues shall be retained and accounted for in the Economic Development Capital Project Fund, unless otherwise allocated by action of Oconee County Council, and shall be carried forward from year to year as fund balance in this fund to be appropriated by Oconee County Council through future budget adoption or budget amendments.

SECTION 9

A tax of sufficient millage, after accounting for other anticipated restricted revenues, transfers, and a use of a portion of the fund balance of the Bridge and Culvert Capital Project Fund as authorized by County Council, to provide funding for Bridge and Culvert Capital Project Fund is hereby levied on all taxable property, eligible to be lawfully taxed for such purposes, in Oconee County. The combined revenue from this levy, other anticipated restricted revenues, transfers, and a portion of fund balance as authorized by County Council is hereby appropriated for expenditures in the amount of **\$1,105,000** for the Bridge and Culvert Capital Project Fund for projects approved by County Council. The Auditor of Oconee County is hereby requested to levy and the Treasurer of Oconee County is herein directed to collect the millage on taxable property in Oconee County to provide for the aforesated operations appropriations and direct expenditures of the Bridge and Culvert Capital Project Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027. To the extent such levy results in revenues in excess of the amount appropriated above, all such revenues shall be retained and accounted for in the Bridge and Culvert Capital Project Fund, unless otherwise allocated by action of Oconee County Council, and shall be carried forward from year to year as fund balance in this fund to be appropriated by Oconee County Council through future budget adoption or budget amendments.

SECTION 10

A tax of sufficient millage to provide funding for the Capital Vehicle / Equipment Fund is hereby levied on all taxable property, eligible to be lawfully taxed for such purposes, in Oconee County. The combined revenue from this levy and a portion of fund balance as authorized by County Council is hereby appropriated for expenditures in the amount of **\$1,320,000** for the Capital Vehicle / Equipment

Fund. The Auditor of Oconee County is hereby requested to levy and the Treasurer of Oconee County is herein directed to collect the millage on taxable property in Oconee County to provide for the aforestated operations appropriations and direct expenditures of the Capital Vehicle / Equipment Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027. To the extent such levy results in revenues in excess of the amount appropriated above, all such revenues shall be retained and accounted for in the Capital Vehicle / Equipment Fund, unless otherwise allocated by action of Oconee County Council, and shall be carried forward from year to year as fund balance in this fund to be appropriated by Oconee County Council through future budget adoption or budget amendments.

SECTION 11

A tax of sufficient millage to provide funding for the Parks, Recreation and Tourism Capital Project Fund is hereby levied on all taxable property, eligible to be lawfully taxed for such purposes, in Oconee County. The combined revenue from this levy, other anticipated restricted revenues, transfers, and a portion of fund balance as authorized by County Council is hereby appropriated for expenditures in the amount of **\$333,000** for the Parks, Recreation and Tourism Capital Project Fund for projects approved by County Council. The Auditor of Oconee County is hereby requested to levy and the Treasurer of Oconee County is herein directed to collect the millage on taxable property in Oconee County to provide for the aforestated operations appropriations and direct expenditures of the Parks, Recreation and Tourism Capital Project Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027. To the extent such levy results in revenues in excess of the amount appropriated above, all such revenues shall be retained and accounted for in the Parks, Recreation and Tourism Capital Project Fund, unless otherwise allocated by action of Oconee County Council, and shall be carried forward from year to year as fund balance in this fund to be appropriated by Oconee County Council through future budget adoption or budget amendments.

SECTION 12

A tax of sufficient millage to provide funding for the Fire / Emergency Services Capital Vehicle and Equipment Fund is hereby levied on all taxable property, eligible to be lawfully taxed for such purposes, in Oconee County. The combined revenue from this levy and a portion of fund balance as authorized by County Council is hereby appropriated for expenditures in the amount of **\$1,161,984** for the Fire / Emergency Services Capital Vehicle and Equipment Fund. The Auditor of Oconee County is hereby requested to levy and the Treasurer of Oconee County is herein directed to collect the millage on taxable property in Oconee County to provide for the aforestated operations appropriations and direct expenditures of the Fire / Emergency Services Capital Vehicle and Equipment Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027. To the extent such levy results in revenues in excess of the amount appropriated above, all such revenues shall be retained and accounted for in the Fire / Emergency Services Capital Vehicle and Equipment Fund, unless otherwise allocated by action of Oconee County Council, and shall be carried forward from year to year as fund balance in this fund to be appropriated by Oconee County Council through future budget adoption or budget amendments.

SECTION 13

A tax of sufficient millage, after accounting for other anticipated restricted revenues, transfers, and a use of a portion of the fund balance of the General One Time Capital Project Fund as authorized by County Council, to provide funding for General One Time Capital Project Fund is hereby levied on all taxable property, eligible to be lawfully taxed for such purposes, in Oconee County. The combined revenue from this levy, other anticipated restricted revenues, transfers, and a portion of fund balance as authorized by County Council is hereby appropriated for expenditures in the amount of **\$926,200** for the General One Time Capital Projects Fund for projects approved by County Council. The Auditor of Oconee County is hereby requested to levy and the Treasurer of Oconee County is herein directed to collect the millage on taxable property in Oconee County to provide for the aforestated operations appropriations and direct expenditures of the General One Time Capital Project Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027. To the extent such levy results in revenues in excess

of the amount appropriated above, all such revenues shall be retained and accounted for in the General One Time Capital Project Fund, unless otherwise allocated by action of Oconee County Council, and shall be carried forward from year to year as fund balance in this fund to be appropriated by Oconee County Council through future budget adoption or budget amendments.

SECTION 14

A tax of sufficient millage to provide funding for the Debt Service Fund is hereby levied on all taxable property, eligible to be lawfully taxed for such purposes, in Oconee County. The combined revenue from this levy and a portion of fund balance as authorized by County Council is hereby appropriated for expenditures in the amount of **\$2,749,774** for the Debt Service Fund. The Auditor of Oconee County is hereby requested to levy and the Treasurer of Oconee County is herein directed to collect the millage on taxable property in Oconee County to provide for the aforestated operations appropriations and direct expenditures of the Debt Service Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027. To the extent such levy results in revenues in excess of the amount appropriated above, all such revenues shall be retained and accounted for in the Debt Service Fund, unless otherwise allocated by action of Oconee County Council, and shall be carried forward from year to year as fund balance in this fund to be appropriated by Oconee County Council through future budget adoption or budget amendments.

SECTION 15

Oconee County receives certain recurring revenues that are restricted for certain purposes. These revenues are accounted for in various special revenue funds including the Victim Services-Sheriff's Office Fund, Victim Services-Solicitor's Office Fund, E911 Communications Fund, State Accommodation Tax, Local Accommodation Tax and other special revenue funds. Any surplus in these funds of the County or any moneys accruing therefrom shall be retained and accounted for in these funds and shall be carried forward from year to year as fund balances in such funds.

SECTION 16

All capital projects and multi-year grant appropriations made by prior year budget ordinances for which the respective monies have been obligated or encumbered are hereby carried forward and reappropriated, as of July 1, 2026, as a part of the budget authorized by this Ordinance.

SECTION 17

Capital projects are budgeted on a project basis instead of an annual basis and as such, unexpended appropriations for uncompleted capital projects are carried forward as a part of the budget authorized by this Ordinance.

SECTION 18

In addition to the carry-forward of capital projects and multi-year grant appropriations provided in Section 16 above, valid and outstanding encumbrances from the fiscal year ending June 30, 2026, representing legally binding purchase orders or contracts for goods and services not received or completed prior to June 30, 2026, may be carried forward and reappropriated into fiscal year 2026-2027, subject to the following conditions:

(a) Departmental Request. The department head responsible for the encumbrance, or authorized representative, shall submit a written carry-forward request to the Finance Office no later than July 15, 2026, identifying the purchase order number, vendor name, encumbered amount, estimated receipt or completion date, and a brief justification for the carry-forward. Requests received after that date may be considered at the discretion of the Finance Director upon a showing of good cause.

(b) Administrative Approval. Each carry-forward request shall be reviewed and approved in writing by the County Administrator or the Finance Director prior to July 31, 2026. Approval shall be granted

only where the underlying encumbrance represents a valid, legally binding obligation for goods or services that are reasonably expected to be received or completed during fiscal year 2026-2027. The Finance Director is authorized to deny any carry-forward request where the underlying encumbrance is stale, duplicative, no longer necessary, or otherwise does not represent a bona fide commitment of County resources.

(c) Reappropriation Effect. Upon approval, the encumbered amount shall be carried forward and reappropriated as of July 1, 2026, charged against the appropriations of fiscal year 2026-2027 in the same fund, department, and object code as the original encumbrance. Such carry-forward shall not constitute an additional appropriation beyond the amount of the original encumbrance.

(d) Fund Balance Classification. Approved carry-forward encumbrances outstanding at June 30, 2026 shall be classified as Assigned Fund Balance in the applicable fund's year-end financial statements, in accordance with Governmental Accounting Standards Board Statement No. 54, reflecting the County's intent to honor these obligations in the subsequent fiscal year.

(e) Re-establishment of Encumbrances. The Finance Director is hereby authorized to re-establish approved carry-forward encumbrances on the books of the County as of July 1, 2026, without further action by County Council, consistent with the reappropriation authority granted by this Section.

(f) Lapse of Unapproved Encumbrances. Any encumbrance outstanding at June 30, 2026 for which a carry-forward request has not been submitted and approved in accordance with this Section shall lapse as of June 30, 2026, and the corresponding appropriation shall be returned to fund balance. The Finance Director shall notify the applicable department head of any lapsed encumbrance.

(g) Reporting to County Council. The Finance Director shall prepare and submit to County Council a summary report of all encumbrances carried forward pursuant to this Section no later than September 30, 2026. The report shall identify, by fund and department, the purchase order number, vendor, encumbered amount, anticipated receipt date, and approval authority for each carry-forward encumbrance.

(h) Limitations. This Section does not authorize the carry-forward of any encumbrance:

- that represents a commitment for goods or services that have already been received but not yet invoiced, which shall be accrued as accounts payable at June 30, 2026 in the normal course;
- that would result in expenditures inconsistent with the purpose of the original appropriation;
- against a grant fund where the grant award period has expired or the grantor has not authorized a carry-forward of unexpended grant funds; or
- in excess of the unencumbered balance of the applicable appropriation at June 30, 2026.

SECTION 19

The County Administrator, as required by state law, shall oversee and supervise the day-to-day implementation of this budget ordinance, including the execution and delivery, on behalf of the County, of all contractual documents necessary or required for the expenditure of funds authorized by this budget ordinance, for the purposes for which such funds are so authorized. Subject to the procurement policies of the County, the County Administrator is hereby authorized to contract and enter into contracts on behalf of the County for purposes, activities and matters budgeted for herein.

SECTION 20

The fees authorized for all County departments to charge for services of the County and to use for operations of the County are as set forth in a schedule of fees. This schedule of fees is included within **ATTACHMENT A**, which is incorporated herein by reference as fully as if set forth verbatim herein, and adopted as part of this ordinance, and the fees are hereby approved to be charged by the appropriate County departments. Building Permit Fees shall reflect the International Code Council Building Valuation Data of the current calendar year's February Valuation Report. The County Administrator is hereby authorized to execute the Airport rental agreements, consistent with the rates established in the fee schedule.

SECTION 21

The County, acting by and through the Oconee County Council, has historically funded a portion of the total cost of health benefits for certain eligible County retirees. An amendment establishing explicit eligibility criteria and defining the County's contribution toward retiree health benefits, effective May 1, 2026, is hereby adopted and incorporated into this Ordinance as **ATTACHMENT B**.

The County Administrator is authorized and directed to administer and disburse retiree health benefit payments in accordance with the provisions set forth in **ATTACHMENT B** for the fiscal year beginning July 1, 2026, and ending June 30, 2027.

THESE PROVISIONS ARE SUBJECT TO CHANGE, AND OCONEE COUNTY'S ABILITY TO FUND THESE BENEFITS CAN BE IMPACTED BY FISCAL CHALLENGES AND LEGISLATIVE CHANGES. DUE TO THE RISK OF UNKNOWN CIRCUMSTANCES, THE BENEFITS, AS DESCRIBED HEREIN, MAY BE DEEMED UNSUSTAINABLE AT SOME FUTURE TIME. THE RETIREE BENEFITS DESCRIBED HEREIN ARE DISCRETIONARY ON THE PART OF THE COUNTY AND DO NOT CREATE ANY EXPRESS OR IMPLIED CONTRACT FOR THESE BENEFITS TO BE PROVIDED IN THE FUTURE OR IN ANY PARTICULAR AMOUNT AT ANY PARTICULAR TIME. NO PAST PRACTICES OR PROCEDURES, PROMISES OR ASSURANCES, WHETHER WRITTEN OR ORAL, FORM ANY EXPRESS OR IMPLIED AGREEMENT TO CONTINUE SUCH PRACTICES OR PROCEDURES, PROMISES OR ASSURANCES. ALL BENEFITS DESCRIBED HEREIN ARE ALWAYS SUBJECT TO ANNUAL APPROPRIATIONS BY THE OCONEE COUNTY COUNCIL.

SECTION 22

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 23

All other orders, resolutions, and ordinances of Oconee County, inconsistent herewith, are, to the extent of such inconsistency only, hereby revoked, rescinded, and repealed.

SECTION 24

This Ordinance shall become effective upon approval on third reading and enforced from and after July 1, 2026.

SECTION 25

The budget provisos attached hereto are hereby incorporated herein, by reference, as fully as if set forth

verbatim herein, and adopted as part of this Ordinance.

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

OCONEE COUNTY, SOUTH CAROLINA

Matthew Durham
Chairman, Oconee County Council

ATTEST

Jennifer C. Adams
Clerk to County Council

First Reading: May 5, 2026
Second Reading: June 16, 2026
Public Hearings: June 29, 2026
Third Reading: June 29, 2026

**STATE OF SOUTH CAROLINA
COUNTY OF OCONEE
BUDGET PROVISOS FOR FISCAL YEAR 2026-2027
ORDINANCE 2026-01**

Section 1

The fund appropriations made herein shall not be exceeded without proper authority or amendment by Oconee County Council. Any officer incurring indebtedness on the part of the County in excess of the appropriations herein made or authorized shall be liable upon his official bond.

Section 2

The Finance Director and Treasurer of Oconee County shall prepare such separate records and books of account as may be required by the United States Government or any of its agencies or by the State of South Carolina or any of its agencies, reflecting the receipt and disposition of all funds.

Section 3

All purchasing and contracting for the acquisition of goods and services for County purposes shall be in accordance with procedures outlined in the County Procurement Ordinance, as codified. Subject to the provisions of Oconee County policies, whenever possible and practical, goods and services shall be purchased from firms and individuals located in Oconee County whenever goods and services of equal quality and specifications are available from local suppliers at prices less than or equal to prices submitted by nonresident suppliers.

Section 4

No bills or claims against Oconee County shall be approved for payment and no check will be issued for same unless such bills or claims are properly itemized showing the goods purchased or services rendered, dated as of the date of delivery of said goods and/or services and signed by the person receiving said goods or services.

Section 5

No officer, elected official, or employee of Oconee County shall furnish any services or sell any materials or supplies to the County for pay, except upon open quote or bid in accordance with the County Procurement Ordinance, as codified.

Section 6

Budget Transfers - Pursuant to S.C. Code Ann. § 4-9-140, County Council may approve the transfer of appropriated funds within the County's adopted annual budget without adoption of a supplemental appropriation ordinance, provided such transfer:

- (1) Does not increase the total appropriations authorized for any individual fund;
- (2) Does not appropriate new or previously unbudgeted revenues, grants, or fund balance;

- (3) Is supported by available appropriated balances within the transferring budget unit; and
- (4) Complies with all applicable provisions of state law, County ordinance, and the County's adopted financial policies.

The County Administrator is hereby authorized, on behalf of County Council and in accordance with the adopted annual budget, to execute and approve budget transfers within funds, subject to the limitations and conditions set forth herein:

- (1) The County Administrator may transfer non-salary appropriations within a department or between departments within the same fund, provided that no individual transfer shall exceed Fifty Thousand and 00/100 Dollars (\$50,000.00). This limitation shall not be circumvented through multiple or sequential transfers of substantially the same purpose or effect.
- (2) The County Administrator may transfer salary appropriations within a department or between departments within the same fund, provided that the aggregate amount of such transfers during the entire fiscal year shall not exceed One Hundred Thousand and 00/100 Dollars (\$100,000.00).
- (3) The County Administrator may transfer appropriations between salary and non-salary expenditure classifications within a department or between departments within the same fund, provided that no individual transfer shall exceed Ten Thousand and 00/100 Dollars (\$10,000.00), and further provided that the aggregate amount of such transfers during the entire fiscal year shall not exceed One Hundred Thousand and 00/100 Dollars (\$100,000.00). The individual transfer limitation established herein shall not be circumvented through multiple or sequential transfers of substantially the same purpose or effect.
- (4) Any budget transfer not expressly authorized herein shall require prior approval of County Council.
- (5) All transfers authorized and executed by the County Administrator pursuant to this section shall be documented and reflected in the budgetary and financial reports regularly submitted to County Council.
- (6) Nothing contained herein shall be construed to authorize the County Administrator to increase total appropriations for any fund, appropriate new revenues, or otherwise amend the adopted budget in a manner requiring supplemental appropriation by County Council pursuant to applicable law and County ordinance.

Section 7

Supplemental Appropriations – Pursuant to S.C. Code Ann. § 4-9-140, County Council may adopt a supplemental appropriation ordinance to amend the County's annual budget when necessary to authorize additional expenditures or appropriate new or previously unbudgeted revenues. A supplemental appropriation shall be required when a proposed budget action:

- (1) Increases the total appropriations authorized for any individual fund within the adopted annual budget;
- (2) Appropriates new or previously unbudgeted revenues, including but not limited to grants, donations, reimbursements, or other sources not included in the adopted budget;
- (3) Utilizes unappropriated fund balance or otherwise commits financial resources not previously authorized by County Council; or

- (4) Amends the adopted budget in any manner requiring formal action by ordinance under applicable state law, County ordinance, or the County's adopted financial policies.

County Council retains exclusive authority to adopt supplemental appropriations by ordinance. The County Administrator is hereby authorized to prepare, recommend, and submit supplemental appropriation requests for Council's consideration.

Section 8

For any equipment, vehicle, or any other item that is approved in the budget as a replacement for existing items, the item being replaced will be relinquished to the Procurement Director for disposal or reassignment.

Section 9

The standard mileage rate reimbursed to County employees for use of their personal vehicles will be equal to the amount set, as the authorized rate at the applicable time, by the Internal Revenue Service.

Section 10

Oconee County will pay County employees a per diem for meals while traveling on County business, including travel related to training. No per diem will be paid for meals that are included in registration fees. The per diem rates will be equal to the amounts published for the applicable time period and location by the United States General Services Administration. For non-overnight travel reimbursement for meals will be based on actual expenditures for meals, limited to the per diem amounts above. Receipts for meals will be required for reimbursements.

Section 11

The first One Thousand Five Hundred and 00/100 Dollars (\$1,500.00) of Oconee County building permit fees and related and associated building code fees are, to the extent permitted by law, hereby waived and set at Zero and 00/100 Dollars (\$0.00) for any Oconee County non-profit or eleemosynary entity duly recognized as such by the State of South Carolina and granted tax exempt status by the Internal Revenue Service of the United States ("IRS"), to the extent the building project is for the general public good, and only for so long as such entity maintains such non-profit or eleemosynary status and tax exempt recognition by the IRS. All building permit fees and building code fees, in excess of One Thousand Five Hundred and 00/100 Dollars (\$1,500.00) per applying non-profit, eleemosynary entity per application, will be applied and collected as usual, per this budget, this proviso, and the attached and incorporated Oconee County Departmental Fees Schedule. Oconee County Council hereby determines and finds that this reduction in fees is appropriate and justified by the provision of public services which these non-profit, eleemosynary entities provide to Oconee County and the public of Oconee County – services of public use and public benefit which would otherwise have to be provided by some unit of local government.

Section 12

For all economic development projects in a joint County industrial or business park ("MCIP") in the unincorporated portion of the County, for which revenue is first received on or after July 1, 2026, excluding any MCIP agreements now in existence (or which have been previously approved by County ordinance) wherein a different allocation is in place, and subject to any

superior agreements allocating portions of such revenue, all revenue or remaining revenue, as the case may be, received from such MCIP which is/was attributable to the levy of all general fund millage shall be divided and distributed in the following percentages, in order to offset the costs of economic development which made the project(s) possible: (1) Oconee County General Fund – 50%; Oconee County Economic Development Capital Projects Fund – 25%; School District of Oconee County - 24%; (2) all other taxing entities levying millage at the site in question - 1% each;^[1] (3) all other taxing entities in Oconee County - 0%. Revenue attributable to the levy of debt service millage or other non-general fund millage shall be distributed to the taxing entity levying such millage. For joint County industrial or business parks located within municipal limits, the intergovernmental agreement governing the creation of such MCIP shall govern distribution of revenues. Any unused revenues in such fund at the end of any fiscal year shall be carried over to the succeeding fiscal year.

Section 13

Pursuant to authority given to governing bodies of South Carolina counties by the South Carolina General Assembly in S.C. Code Ann. § 12-43-360, the Oconee County Council hereby reduces the assessment ratio otherwise applicable in determining the assessed value of general aviation aircraft subject to property tax in Oconee County to a ratio of four percent (4%) of the fair market value of such general aviation aircraft. Such assessment ratio shall apply uniformly to all general aviation aircraft subject to *ad valorem* property taxation in Oconee County. This proviso first became effective in the 2011-2012 budget ordinance and is a part of the budget ordinance beginning July 1, 2026 and ending June 30, 2027.

Section 14

Pursuant to S.C. Code Ann. § 12-37-224, motor homes or trailers used for camping and recreational travel which are pulled by a motor vehicle and as to which the interest portion of indebtedness is deductible pursuant to the Internal Revenue Code as an interest expense on a qualified primary or secondary residence are also considered primary or secondary residences for purposes of ad valorem property taxation in this State, and consequently, may qualify for a 4% or 6% assessment ratio, as determined by the County Auditor.

Section 15

Oconee County seeks to increase and maintain its unassigned fund balance to and at an amount not less than twenty-five percent (25%) of its regular general fund operating expenditures. (See Oconee County Code § 2-476 (Fund Balance Policy).) Oconee County’s unassigned fund balance as of the last audited fiscal year (2025) was a deficit of \$6,768,911. Oconee County’s fund balance assignments as of the last audited fiscal year (2025) were as follows:

| | |
|---|-------------|
| General Fund Assigned Fund Balance for Solid Waste: | \$ 912,806 |
| General Fund Assigned Fund Balance for Healthcare: | \$2,000,000 |
| General Fund Assigned Fund Balance for OPEB: | \$1,207,715 |

Effective July 1, 2026, the \$2,000,000 assignment of the General Fund Assigned Fund Balance for Healthcare will be released to the Unassigned Fund Balance of the General Fund.

^[1] If there are other taxing entities levying millage at the site in question, then the County and the SDOC percentages shall apply to the remainder.

Section 16

Oconee County receives federal, state, and local grants for specified purposes. Oconee County is hereby authorized, absent any other factor, to apply for, receive, and expend all such grants for which no local match is required or for which such funds are budgeted herein, in addition to all other authority elsewhere given, and in accordance with all other policies and directives of Oconee County. These grants, including any local match, are deemed budgeted for the specified purposes upon acceptance of such grants. These grants are budgeted for on a project basis in accordance with the grantors' terms and conditions instead of an annual basis and as such, unexpended appropriations for uncompleted grant projects are carried forward as a part of the budget authorized by this Ordinance. The Oconee County Administrator, or his or her duly authorized representative, is hereby authorized to apply for all federal, state, and other grants for which no County matching funds are required, if all necessary operating funds for the County facility, institution, or programs in question have been made available by County Council through the County's operating and capital budgets or are available in applicable County enterprise net position, or for those grants for which County matching funds are required when all necessary County matching funds have been made available by County Council through the annual County operating and capital budgets or are available in applicable County enterprise fund net position, for County Council authorized programs, institutions, and facilities of the County, and to receive and expend such federal and state grant funds, for the purposes authorized in the respective grant applications.

Section 17

Allocation of proceeds from sale or disposal of vehicles or equipment shall be deposited into the Capital Equipment and Vehicle Capital Projects Fund except for any proceeds from the sale of equipment belonging to the County Rock Quarry, which will be deposited back into the enterprise account for that activity. All other proceeds from the sale of disposal of surplus supplies and property shall be deposited into the County's general fund.

Section 18

Revenues collected from recycled concrete shall be designated for the rental or purchase of equipment required for concrete recycling.

Section 19

The County Administrator may waive up to Five Thousand and 00/100 Dollars (\$5,000.00) per fiscal year in Oconee County encroachment fees, building permit fees, and related and associated building code fees for each municipality located within Oconee County, but only to the extent the subject building project is for a public purpose.

Section 20

County Council, at its sole discretion, has the authority to amend or withhold District Recreational Funding for each district based on each district's willingness to allow for broader opportunities for expanded recreational participation. Council strongly supports the expansion of youth recreational opportunities in Oconee County, and thus, will provide priority funding for those districts that demonstrate their willingness to accommodate that goal.

Section 21

Oconee County distributes government funds to various non-county agencies, fire departments

and non-profits, all of which are vital to our communities. In the current budget year, the County will distribute more than \$4.2 Million in funding to outside agencies and public safety departments.

As consistent increased oversight within the County's operations continues, those measures are now extended to all agencies in receipt of County funding.

- Require agencies to provide Secretary of State non-profit status (annually); submission of a recent IRS Form 990, audit, or banking statement; and complete a certification form for the use of County funds.
- A County employee shall provide purchasing management and oversight for all public safety divisions. This staff member is responsible for ensuring proper procurement policies are adhered to for all expenditures.

Section 22

All revenues resulting from the adoption of dogs/canines or cats/felines shall be directly distributed to the Oconee County Humane Society, quarterly.

Section 23

Rock Quarry Cash Transaction Rounding Policy

Authorization

In recognition of the discontinuation of penny production by the United States Mint and the resulting unavailability of one-cent coins in commerce, the Oconee County Rock Quarry is hereby authorized to implement a cash transaction rounding policy for all in-person cash sales of rock and aggregate products, as set forth in this Section.

Rounding Method

When the total amount due on a cash transaction at the Rock Quarry cannot be tendered or changed to the exact cent due to the unavailability of pennies, the amount of physical cash exchanged shall be rounded to the nearest five cents (\$0.05) as follows, applied to the final transaction total after all applicable charges have been calculated:

- Amounts ending in \$0.01 or \$0.02 shall be rounded down to the nearest \$0.05;
- Amounts ending in \$0.03 or \$0.04 shall be rounded up to the nearest \$0.05;
- Amounts ending in \$0.06 or \$0.07 shall be rounded down to the nearest \$0.05; and
- Amounts ending in \$0.08 or \$0.09 shall be rounded up to the nearest \$0.10.

Amount Owed Unchanged

Rounding under this Section adjusts only the physical cash exchanged at the point of transaction. The exact amount owed by the customer, as calculated on the sales invoice or ticket, shall at all times be recorded in the Rock Quarry's financial management and receipting system as the amount billed. Rounding does not constitute a waiver, reduction, or adjustment of the underlying amount owed, nor does it alter the basis upon which revenues are recognized in the Rock Quarry Enterprise Fund.

Cash Transactions Only

This rounding policy applies exclusively to in-person cash transactions. All payments made by check, credit card, debit card, ACH transfer, electronic funds transfer, or any other non-cash payment method shall be collected in the exact amount invoiced, and no rounding shall be

applied to such transactions.

Customer Disclosure

The Rock Quarry Superintendent, or authorized Oconee County representative, shall cause clear and conspicuous notice of this rounding policy to be posted at the Rock Quarry scale house and any other point of cash payment, and shall include the policy in any applicable customer rate schedules or posted price lists. Customers shall be informed of the rounding method prior to completing a cash transaction.

Revenue Accounting

The Finance Director shall establish appropriate accounting procedures to ensure that rounding adjustments are tracked and recorded in the Rock Quarry Enterprise Fund in accordance with generally accepted accounting principles. Any cumulative rounding variance shall be accounted for as a minor revenue adjustment and shall not be treated as an unaccounted cash discrepancy for audit purposes, provided the variance is consistent with the application of this rounding policy and is documented accordingly.

Sunset Review

The Finance Director shall review the necessity of this rounding policy annually in conjunction with the budget preparation process. In the event that penny availability is restored or federal legislation establishes a uniform national rounding standard, this Section shall be amended or repealed accordingly.

Section 24

General Fund Growth Limitation – Council enacted a General Fund Growth Limitation (“GFGL”) on March 5, 2024. (See Oconee County Ordinance 2024-10.) Consistent with the provisions of Ordinance 2024-10, the GFGL for fiscal year 2026-2027 is 4.09%. Of that amount, the entire 4.09% is being utilized in this budget. Further, Ordinance 2024-10 provides for a carry forward, or a look back, of up the GFGL amounts for up to three years immediately preceding the subject fiscal year. Council hereby confirms that that provision includes the three years preceding this budget ordinance, which amount totals 2.82%. Of the prior years’ GFGL, this budget utilizes 0.90%, leaving 1.92% for future use consistent with Ordinance 2024-10.

ATTACHMENT A

[Reserved for Budget Document]

ATTACHMENT B

RESOLUTION TO OCONEE COUNTY'S POLICY REGARDING RETIREE *[HEALTH]* BENEFITS

THESE PROVISIONS ARE SUBJECT TO CHANGE, AND OCONEE COUNTY'S ABILITY TO FUND THESE BENEFITS CAN BE IMPACTED BY FISCAL CHALLENGES AND LEGISLATIVE CHANGES. DUE TO THE RISK OF UNKNOWN CIRCUMSTANCES, THE BENEFITS, AS DESCRIBED HEREIN, MAY BE DEEMED UNSUSTAINABLE AT SOME FUTURE TIME. THE RETIREE BENEFITS DESCRIBED HEREIN ARE DISCRETIONARY ON THE PART OF THE COUNTY AND DO NOT CREATE ANY EXPRESS OR IMPLIED CONTRACT FOR THESE BENEFITS TO BE PROVIDED IN THE FUTURE OR IN ANY PARTICULAR AMOUNT AT ANY PARTICULAR TIME. NO PAST PRACTICES OR PROCEDURES, PROMISES OR ASSURANCES, WHETHER WRITTEN OR ORAL, FORM ANY EXPRESS OR IMPLIED AGREEMENT TO CONTINUE SUCH PRACTICES OR PROCEDURES, PROMISES OR ASSURANCES. ALL BENEFITS DESCRIBED HEREIN ARE ALWAYS SUBJECT TO ANNUAL APPROPRIATIONS BY THE OCONEE COUNTY COUNCIL.

1. To the extent there are any inconsistencies between the provisions contained herein and the provisions of "EXHIBIT A" to Ordinance 2026-09, including as adopted by and incorporated in the annual budget ordinances for Oconee County, South Carolina, the provisions herein supersede and replace such provisions, which are hereby revoked and repealed.
2. Oconee County (the "County") acting by and through the Oconee County Council ("County Council") has historically paid a percentage of the total cost of health benefits for certain retirees of Oconee County.
3. **Grandfathered Retirees:**
 - a. "Grandfathered Retirees" are those employees or retirees of Oconee County who had at least twenty (20) consecutive years of full-time employment for Oconee County as of December 31, 2013.
 - b. As the County has transitioned from its prior self-insured health plan ("Former County Plan") to the South Carolina State Insurance Benefits Program offered by the South Carolina Public Employee Benefit Authority, neither Grandfathered Employees/Retirees nor their spouses may participate in the Former County Plan.
 - c. As per the original Grandfathered Retiree criteria: Once a Grandfathered Employee retires, they will receive a supplemental payment to assist with the cost of health care (the "Supplement").
 - d. **The Supplement:**
 - i. The County desires to contribute the Supplement on a monthly basis to all Grandfathered Employees when they retire.
 - ii. Therefore, effective May 1, 2026 the County will begin contributing the Supplement on a monthly basis in the amount of \$239.40 per eligible retired Grandfathered Employee or \$478.80 per month if the eligible retired Grandfathered Employee is married and the spouse was covered under the Former County Plan.

4. **Non-Grandfathered Retirees:**

- a. “Non-Grandfathered Retirees” are those employees or retirees of Oconee County hired prior to December 31, 2003, who complete(d) 20 years of consecutive employment for Oconee County, but who do not qualify as Grandfathered Retirees.
 - b. As the County has transitioned from the Former County Plan to the South Carolina State Insurance Benefits Program offered by the South Carolina Public Employee Benefit Authority, neither Non-Grandfathered Employees or Non-Grandfathered retirees nor their spouses may participate in the Former County Plan.
 - c. Once a Non-Grandfathered Employee who is retired reaches the age 65 or when they become Medicare eligible, whichever occurs first, they will no longer receive a supplemental payment.
 - d. The Supplement:
 - i. The County desires to contribute the Supplement on a monthly basis to Non-Grandfathered Employees once retired and current Non-Grandfathered Retirees until they reach 65 years of age or when they become Medicare eligible, whichever occurs first.
 - ii. Therefore, effective May 1, 2026 the County will begin contributing the Supplement on a monthly basis in the amount of \$239.40 per eligible retired Non-Grandfathered Employee. No Supplement will be provided to the spouses of Non-Grandfathered Employees or current Non-Grandfathered Retirees.
5. For all groups (Grandfathered and Non-Grandfathered), identified in these guidelines, only actual Oconee County employment time is considered for the purpose of determining contributions by Oconee County. No purchased service time of any kind will be considered for any group for purposes of retiree health benefits from Oconee County.

Summary:

Grandfathered Retirees

- Must have 20 consecutive years of County employment as of December 31, 2013.
- When retired a monthly Supplement in the amount of \$239.40 for Retiree or \$478.80 for Retiree/Spouse will be contributed under this ordinance to the subject persons.

Non-Grandfathered Retirees

- Must have 20 consecutive years County employment, hired before December 31, 2003.
- When retired will receive a monthly Supplement in the amount of \$239.40 for Retiree. Will be contributed under this ordinance to the subject persons until having reached age 65 or upon Medicare eligibility, whichever occurs first. Spouses receive no Supplement.

BUDGET UPDATES AS OF 6-29-2026

| Change | Type | Description | Line Items | Original Amount | Updated Amount | Change | Comments |
|--------|-------------------|---|---------------------------------------|-----------------|-----------------|----------------|---|
| 1 | Fee Schedule | Airport Fee Schedule | Ramp Fee - Tier 1 | n/a | n/a | n/a | Correct scrivener's error from 100,000 pounds to 10,000 pounds. |
| 2 | Fee Schedule | Delinquent Tax Collector Fee Schedule | First Cost - Execution Co | \$ 10.00 | \$ 12.00 | \$ 2.00 | Increase execution cost from \$10 to \$12. |
| 3 | Fee Schedule | Rock Quarry Fee Schedule Update | n/a | n/a | n/a | n/a | Rock quarry fee schedule update to reflect competitive pricing and demand. Additional language regarding cash payment rounding. |
| 4 | Expenditure | Animal Control (110) | Salary & Fringe | \$ 539,879.00 | \$ 587,361.00 | \$ 47,482.00 | Correction of error on salary of one employee within the department. |
| 5 | Expenditure | Non-Departmental (709) | Professional (30025-00192) | \$ 50,000.00 | \$ 8,500.00 | \$ (41,500.00) | Ending contract. |
| 6 | Expenditure | Fire/Emergency Services (107) | Professional (30025) | \$ 7,000.00 | \$ 500.00 | \$ (6,500.00) | Decrease in anticipated expenditures based on year-to-date expenditure trend. |
| 7 | Expenditure | Roads and Bridges (601) | Salary & Fringe | \$ 3,149,670.00 | \$ 3,091,553.00 | \$ (58,117.00) | Reverse staffing changes. |
| 8 | Revenue | Road Maintenance SRF (260) | Road Maintenance Tax Revenues (00868) | \$ 1,762,614.00 | \$ 1,820,735.00 | \$ 58,121.00 | Return revenue to 260 after staffing change in Roads and Bridges department. |
| 9 | Revenue | Register of Deeds (735) | Departmental Revenue (14100) | \$ 1,337,829.00 | \$ 1,337,315.00 | \$ (514.00) | Reduce revenue projection. |
| 10 | Ordinance 2026-01 | Budget Ordinance Section 1 | n/a | n/a | n/a | n/a | Update various department totals to reflect changes above. |
| 11 | Ordinance 2026-01 | Budget Ordinance Section 18 | n/a | n/a | n/a | n/a | Replacement of Budget Ordinance Section 18 to allow for carry-forward of valid and outstanding encumbrances upon department head request and administrative approval. |
| 12 | Ordinance 2026-01 | Budget Ordinance Proviso Section 23 | n/a | n/a | n/a | n/a | Proviso authorizing Rock Quarry to round cash transaction to the nearest \$0.05 to account for recent end of production of one-cent currency, and policy for rounding procedures. |
| 13 | Ordinance 2026-01 | Budget Ordinance Proviso Section 24 | n/a | n/a | n/a | n/a | Update to general fund growth limitation calculations based on budget changes. |
| 14 | Ordinance 2026-03 | Keowee Fire Tax District Budget Ordinance | n/a | n/a | n/a | n/a | Update millage from 14.5 to 17.5 to reflect correct millage. |

| Original Line item | Amount | Updated Line Item | Notes |
|---------------------|-----------|---------------------|--|
| 010-715-30018-97715 | 25,000.00 | 010-799-10130-97715 | Per SC Code of Laws Amednment-poll workers should be paid through payroll |



Oconee County
Draft Budget
FY 2026-2027

THIRD READING
June 29, 2026

May 5th, 2026 – First Reading (Title Only)
June 16, 2026 – Public Hearing
June 16, 2026 – 2nd Reading
June 29, 2026 – Public Hearing
June 29, 2026 – 3rd and Final Reading

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**STATE OF SOUTH CAROLINA
COUNTY OF OCONEE
ORDINANCE 2026-01**

ORDINANCE 2026-01 AN ORDINANCE TO ESTABLISH THE BUDGET FOR OCONEE COUNTY AND PROVIDE FOR THE LEVY OF TAXES FOR ORDINARY COUNTY PURPOSES, FOR THE TRI-COUNTY TECHNICAL COLLEGE SPECIAL REVENUE FUND, FOR THE EMERGENCY SERVICES PROTECTION SPECIAL REVENUE FUND, FOR THE ROAD MAINTENANCE SPECIAL REVENUE FUND, FOR THE VICTIM SERVICES SPECIAL REVENUE FUNDS, FOR THE STATE ACCOMMODATIONS TAX SPECIAL REVENUE FUND, FOR THE LOCAL ACCOMMODATIONS TAX SPECIAL REVENUE FUND, FOR THE COMMUNITY HEALTH AND COMMUNITY SERVICES SPECIAL REVENUE FUND, FOR THE ECONOMIC DEVELOPMENT CAPITAL PROJECT FUND, FOR THE BRIDGE AND CULVERT CAPITAL PROJECT FUND, FOR THE CAPITAL VEHICLE / EQUIPMENT FUND, FOR THE PARKS, RECREATION, AND TOURISM CAPITAL PROJECTS FUND, FOR THE FIRE / EMERGENCY SERVICES CAPITAL VEHICLE AND EQUIPMENT FUND, FOR THE GENERAL ONE TIME CAPITAL FUND, AND FOR THE DEBT SERVICE FUND, ALL IN OCONEE COUNTY FOR THE **FISCAL YEAR BEGINNING JULY 1, 2026 AND ENDING JUNE 30, 2027.**

BE IT ORDAINED by the County Council for Oconee County, South Carolina, (the “County Council”), in accordance with the general law of the State of South Carolina and the Acts and Joint Resolutions of the South Carolina General Assembly, as follows:

SECTION 1

Pursuant to S.C. Code Ann. § 4-9-140, the following amounts are hereby appropriated for the 2026-2027 fiscal year for Oconee County (the “County”) for ordinary County purposes. ^[1]

| Fiscal Year 2026-2027 Budget | | |
|-------------------------------------|-----------|--|
| GOVERNMENTAL FUNDS | | |
| General Fund | | |
| Departments | | |
| Administrator (717) | 715,545 | |
| Airport (720) | 3,360,360 | |
| Assessor (301) | 1,318,990 | |
| Board of Assessment Appeals (303) | 600 | |
| Building Codes (702) | 980,540 | |
| Chau Ram Park (205) | 574,055 | |
| County Attorney (741) | 384,131 | |
| County Council (704) | 370,181 | |
| Delinquent Tax Collector (305) | 463,607 | |
| Department of Social Services (402) | 10,300 | |
| Economic Development (707) | 384,984 | |
| Fire/Emergency Services (107) | 5,898,507 | |
| Facilities Maintenance (714) | 1,616,736 | |
| Finance (708) | 661,206 | |

| | | |
|---|------------|---------------------|
| Health Department (403) | 26,600 | |
| High Falls Park (203) | 619,599 | |
| Human Resources (710) | 429,083 | |
| Information Technology (711) | 1,352,519 | |
| Legislative Delegation (706) | 48,431 | |
| Library (206) | 1,738,689 | |
| Magistrate (509) | 1,157,793 | |
| Non-Departmental - General Government (709) | 2,610,781 | |
| Non-Departmental - Lease Payments (709) | 247,390 | |
| Parks, Recreation and Tourism (202) | 942,684 | |
| Planning (712) | 393,396 | |
| Procurement (713) | 295,548 | |
| Register of Deeds (735) | 417,487 | |
| Roads and Bridges (601) | 3,706,103 | |
| Soil and Water Conservation District (716) | 111,379 | |
| Solid Waste (718) | 7,470,833 | |
| South Cove Park (204) | 707,396 | |
| Vehicle Maintenance (721) | 1,293,667 | |
| Veterans' Affairs (404) | 262,676 | |
| Voter Registration and Elections (715) | 357,113 | |
| Total Departments | | 40,928,909 |
| Elected/Appointed Offices | | |
| Auditor (302) | 869,475 | |
| Clerk of Court (501) | 1,056,427 | |
| Coroner (103) | 355,207 | |
| Probate Court (502) | 560,430 | |
| Public Defender (510) | 275,000 | |
| Sheriff (101) | 13,894,077 | |
| Animal Control (110) | 952,361 | |
| Communications (104) | 2,444,504 | |
| Detention Center (106) | 6,681,477 | |
| Solicitor (504) | 1,192,638 | |
| Treasurer (306) | 857,747 | |
| Total Elected/Appointed Offices | | 29,139,343 |
| Other Financing Uses | | 125,000 |
| Total General Fund | | \$70,193,252 |
| Special Revenue Funds ^[1] | | |
| Emergency Services Protection Tax District | 2,243,903 | |
| Victim Services - Sheriff's Office | 172,032 | |
| Victim Services - Solicitor's Office | 160,892 | |
| E911 Communications | 906,000 | |
| State Accommodations Tax | 563,200 | |
| Local Accommodations Tax | 1,080,018 | |
| Tri-County Technical College | 2,148,500 | |

| | | |
|---|-----------|----------------------|
| Road Maintenance | 2,068,000 | |
| Community Health and Community Services | 3,839,991 | |
| Stabilization | 2,000,000 | |
| Total Special Revenue Funds | | \$15,182,536 |
| Capital Project Funds [2] | | |
| Economic Development | 5,473,800 | |
| Bridge and Culvert | 1,105,000 | |
| Capital Equipment / Vehicle | 1,320,000 | |
| Parks, Recreation and Tourism | 333,000 | |
| Fire/Emergency Services Capital Vehicle and Equipment | 1,161,984 | |
| General One Time | 926,200 | |
| Total Capital Project Funds | | \$10,319,984 |
| Debt Service Fund | | \$2,749,774 |
| TOTAL GOVERNMENTAL FUNDS | | \$98,445,546 |
| PROPRIETARY FUNDS | | |
| Rock Quarry Enterprise Fund | | \$14,897,867 |
| TOTAL ALL FUNDS FY2026-2027 BUDGETS | | \$113,343,413 |
| [1] See sections 3 – 7 below. | | |
| [2] See sections 8 – 14 below. | | |

[1] See Attachment A, which is incorporated herein by reference, for the detailed budgetary appropriations.

SECTION 2

A tax of sufficient millage to fund the aforesated appropriations (see also Sections 3 through 14 below) for the Oconee County Budget for the fiscal year beginning July 1, 2026 and ending June 30, 2027, after crediting against such appropriations all other unrestricted revenue anticipated to accrue to Oconee County and any fund balance budgeted to be used during said fiscal year, is hereby directed to be levied upon all taxable property, eligible to be lawfully taxed for such purposes, in Oconee County. The Auditor of Oconee County is hereby requested to recommend to the Oconee County Council, for approval by Oconee County Council, a sufficient millage levy, and the Treasurer of Oconee County is herein directed to collect sufficient millage on taxable property in Oconee County to provide for the aforesated operations appropriations and direct expenditures of Oconee County for the fiscal year beginning July 1, 2026 and ending June 30, 2027. The Auditor and Treasurer of Oconee County are hereby directed to fund such bond repayment sinking fund(s) as are necessary to provide for an orderly and timely payment of the debt service of Oconee County and to satisfy any debt covenants.

SECTION 3

A tax of sufficient millage to provide funding for the Tri-County Technical College Special Revenue Fund is hereby levied on all taxable property, eligible to be lawfully taxed for such purposes, in Oconee County. The revenue from this levy is hereby appropriated for expenditures in the amount of **\$2,148,500** for support of Tri-County Technical College. The Auditor of Oconee County is hereby requested to levy and the Treasurer of Oconee County is herein directed to collect the millage on taxable property in Oconee County to provide for the aforesated appropriations of the Tri-County Technical College Special Revenue fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027. To the extent such levy results in revenues in excess of the amount appropriated above, all such revenues shall be retained and accounted for in the Tri-County Technical College Special Revenue Fund, unless

otherwise allocated by action of Oconee County Council, and shall be carried forward from year to year as fund balance in this fund to be appropriated by Oconee County Council through future budget adoption or budget amendments.

SECTION 4

A tax of sufficient millage to provide funding for the Emergency Services Protection Special Revenue Fund is hereby levied on all taxable property eligible to be lawfully taxed for such purposes, in Oconee County. The combined revenue from this levy and a portion of fund balance as authorized by County Council is hereby appropriated for expenditures in the amount of **\$2,243,903** for the Emergency Services Protection Special Revenue Fund. The Auditor of Oconee County is hereby requested to levy and the Treasurer of Oconee County is herein directed to collect the millage on taxable property in Oconee County to provide for the aforestated operations appropriations and direct expenditures of the Emergency Services Protection Special Revenue Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027. To the extent such levy results in revenues in excess of the amount appropriated above, all such revenues shall be retained and accounted for in the Emergency Services Protection Special Revenue Fund, unless otherwise allocated by action of Oconee County Council, and shall be carried forward from year to year as fund balance in this fund to be appropriated by Oconee County Council through future budget adoption or budget amendments.

SECTION 5

A tax of sufficient millage to provide funding for the Road Maintenance Special Revenue Fund is hereby levied on all taxable property, eligible to be lawfully taxed for such purposes, in Oconee County. The combined revenue from this levy and a portion of fund balance as authorized by County Council is hereby appropriated, for expenditures in the amount of **\$2,068,000** for the Road Maintenance Special Revenue Fund. The Auditor of Oconee County is hereby requested to levy and the Treasurer of Oconee County is herein directed to collect the millage on taxable property within Oconee County to provide for the aforestated operations appropriations and direct expenditures of the Road Maintenance Special Revenue Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027. To the extent such levy results in revenues in excess of the amount appropriated above, all such revenues shall be retained and accounted for in the Road Maintenance Special Revenue Fund, unless otherwise allocated by action of Oconee County Council, and shall be carried forward from year to year as fund balance in this fund to be appropriated by Oconee County Council through future budget adoption or budget amendments.

SECTION 6

A tax of sufficient millage to provide funding for the Community Health and Community Services Special Revenue Fund is hereby levied on all taxable property, eligible to be lawfully taxed for such purposes, in Oconee County. The combined revenue from this levy and a portion of fund balance as authorized by County Council is hereby appropriated for expenditures in the amount of **\$3,839,991** for the Community Health and Community Services Fund. The Auditor of Oconee County is hereby requested to levy and the Treasurer of Oconee County is herein directed to collect the millage on taxable property in Oconee County to provide for the aforestated operations appropriations and direct expenditures of the Community Health and Community Services Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027. To the extent such levy results in revenues in excess of the amount appropriated above, all such revenues shall be retained and accounted for in the Community Health and Community Services Special Revenue Fund, unless otherwise allocated by action of Oconee County Council, and shall be carried forward from year to year as fund balance in this fund to be appropriated by Oconee County Council through future budget adoption or budget amendments.

SECTION 7

A tax of sufficient millage, after accounting for other anticipated restricted revenues, transfers, and a use of a portion of the fund balance of the Stabilization Special Revenue Fund as authorized by County Council, to provide funding for Stabilization Special Revenue Fund is hereby levied on all taxable

property, eligible to be lawfully taxed for such purposes, in Oconee County. The combined revenue from this levy and a portion of fund balance as authorized by County Council is hereby appropriated for expenditures in the amount of **\$2,000,000** for the Stabilization Special Revenue Fund. The Auditor of Oconee County is hereby requested to levy and the Treasurer of Oconee County is herein directed to collect the millage on taxable property in Oconee County to provide for the aforesated operations appropriations and direct expenditures of the Stabilization Special Revenue Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027. To the extent such levy results in revenues in excess of the amount appropriated above, all such revenues shall be retained and accounted for in the Stabilization Special Revenue Fund, unless otherwise allocated by action of Oconee County Council, and shall be carried forward from year to year as fund balance in this fund to be appropriated by Oconee County Council through future budget adoption or budget amendments.

SECTION 8

A tax of sufficient millage, after accounting for other anticipated restricted revenues, transfers, and a use of a portion of the fund balance of the Economic Development Capital Project Fund as authorized by County Council, to provide funding for Economic Development Capital Project Fund is hereby levied on all taxable property, eligible to be lawfully taxed for such purposes, in Oconee County. The combined revenue from this levy, other anticipated restricted revenues, transfers, and a portion of fund balance as authorized by County Council is hereby appropriated for expenditures in the amount of **\$5,473,800** for the Economic Development Capital Projects Fund for projects approved by County Council. The Auditor of Oconee County is hereby requested to levy and the Treasurer of Oconee County is herein directed to collect the millage on taxable property in Oconee County to provide for the aforesated operations appropriations and direct expenditures of the Economic Development Capital Project Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027. To the extent such levy results in revenues in excess of the amount appropriated above, all such revenues shall be retained and accounted for in the Economic Development Capital Project Fund, unless otherwise allocated by action of Oconee County Council, and shall be carried forward from year to year as fund balance in this fund to be appropriated by Oconee County Council through future budget adoption or budget amendments.

SECTION 9

A tax of sufficient millage, after accounting for other anticipated restricted revenues, transfers, and a use of a portion of the fund balance of the Bridge and Culvert Capital Project Fund as authorized by County Council, to provide funding for Bridge and Culvert Capital Project Fund is hereby levied on all taxable property, eligible to be lawfully taxed for such purposes, in Oconee County. The combined revenue from this levy, other anticipated restricted revenues, transfers, and a portion of fund balance as authorized by County Council is hereby appropriated for expenditures in the amount of **\$1,105,000** for the Bridge and Culvert Capital Project Fund for projects approved by County Council. The Auditor of Oconee County is hereby requested to levy and the Treasurer of Oconee County is herein directed to collect the millage on taxable property in Oconee County to provide for the aforesated operations appropriations and direct expenditures of the Bridge and Culvert Capital Project Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027. To the extent such levy results in revenues in excess of the amount appropriated above, all such revenues shall be retained and accounted for in the Bridge and Culvert Capital Project Fund, unless otherwise allocated by action of Oconee County Council, and shall be carried forward from year to year as fund balance in this fund to be appropriated by Oconee County Council through future budget adoption or budget amendments.

SECTION 10

A tax of sufficient millage to provide funding for the Capital Vehicle / Equipment Fund is hereby levied on all taxable property, eligible to be lawfully taxed for such purposes, in Oconee County. The combined revenue from this levy and a portion of fund balance as authorized by County Council is hereby appropriated for expenditures in the amount of **\$1,320,000** for the Capital Vehicle / Equipment

Fund. The Auditor of Oconee County is hereby requested to levy and the Treasurer of Oconee County is herein directed to collect the millage on taxable property in Oconee County to provide for the aforesated operations appropriations and direct expenditures of the Capital Vehicle / Equipment Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027. To the extent such levy results in revenues in excess of the amount appropriated above, all such revenues shall be retained and accounted for in the Capital Vehicle / Equipment Fund, unless otherwise allocated by action of Oconee County Council, and shall be carried forward from year to year as fund balance in this fund to be appropriated by Oconee County Council through future budget adoption or budget amendments.

SECTION 11

A tax of sufficient millage to provide funding for the Parks, Recreation and Tourism Capital Project Fund is hereby levied on all taxable property, eligible to be lawfully taxed for such purposes, in Oconee County. The combined revenue from this levy, other anticipated restricted revenues, transfers, and a portion of fund balance as authorized by County Council is hereby appropriated for expenditures in the amount of **\$333,000** for the Parks, Recreation and Tourism Capital Project Fund for projects approved by County Council. The Auditor of Oconee County is hereby requested to levy and the Treasurer of Oconee County is herein directed to collect the millage on taxable property in Oconee County to provide for the aforesated operations appropriations and direct expenditures of the Parks, Recreation and Tourism Capital Project Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027. To the extent such levy results in revenues in excess of the amount appropriated above, all such revenues shall be retained and accounted for in the Parks, Recreation and Tourism Capital Project Fund, unless otherwise allocated by action of Oconee County Council, and shall be carried forward from year to year as fund balance in this fund to be appropriated by Oconee County Council through future budget adoption or budget amendments.

SECTION 12

A tax of sufficient millage to provide funding for the Fire / Emergency Services Capital Vehicle and Equipment Fund is hereby levied on all taxable property, eligible to be lawfully taxed for such purposes, in Oconee County. The combined revenue from this levy and a portion of fund balance as authorized by County Council is hereby appropriated for expenditures in the amount of **\$1,161,984** for the Fire / Emergency Services Capital Vehicle and Equipment Fund. The Auditor of Oconee County is hereby requested to levy and the Treasurer of Oconee County is herein directed to collect the millage on taxable property in Oconee County to provide for the aforesated operations appropriations and direct expenditures of the Fire / Emergency Services Capital Vehicle and Equipment Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027. To the extent such levy results in revenues in excess of the amount appropriated above, all such revenues shall be retained and accounted for in the Fire / Emergency Services Capital Vehicle and Equipment Fund, unless otherwise allocated by action of Oconee County Council, and shall be carried forward from year to year as fund balance in this fund to be appropriated by Oconee County Council through future budget adoption or budget amendments.

SECTION 13

A tax of sufficient millage, after accounting for other anticipated restricted revenues, transfers, and a use of a portion of the fund balance of the General One Time Capital Project Fund as authorized by County Council, to provide funding for General One Time Capital Project Fund is hereby levied on all taxable property, eligible to be lawfully taxed for such purposes, in Oconee County. The combined revenue from this levy, other anticipated restricted revenues, transfers, and a portion of fund balance as authorized by County Council is hereby appropriated for expenditures in the amount of **\$926,200** for the General One Time Capital Projects Fund for projects approved by County Council. The Auditor of Oconee County is hereby requested to levy and the Treasurer of Oconee County is herein directed to collect the millage on taxable property in Oconee County to provide for the aforesated operations appropriations and direct expenditures of the General One Time Capital Project Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027. To the extent such levy results in revenues in excess

of the amount appropriated above, all such revenues shall be retained and accounted for in the General One Time Capital Project Fund, unless otherwise allocated by action of Oconee County Council, and shall be carried forward from year to year as fund balance in this fund to be appropriated by Oconee County Council through future budget adoption or budget amendments.

SECTION 14

A tax of sufficient millage to provide funding for the Debt Service Fund is hereby levied on all taxable property, eligible to be lawfully taxed for such purposes, in Oconee County. The combined revenue from this levy and a portion of fund balance as authorized by County Council is hereby appropriated for expenditures in the amount of **\$2,749,774** for the Debt Service Fund. The Auditor of Oconee County is hereby requested to levy and the Treasurer of Oconee County is herein directed to collect the millage on taxable property in Oconee County to provide for the aforestated operations appropriations and direct expenditures of the Debt Service Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027. To the extent such levy results in revenues in excess of the amount appropriated above, all such revenues shall be retained and accounted for in the Debt Service Fund, unless otherwise allocated by action of Oconee County Council, and shall be carried forward from year to year as fund balance in this fund to be appropriated by Oconee County Council through future budget adoption or budget amendments.

SECTION 15

Oconee County receives certain recurring revenues that are restricted for certain purposes. These revenues are accounted for in various special revenue funds including the Victim Services-Sheriff's Office Fund, Victim Services-Solicitor's Office Fund, E911 Communications Fund, State Accommodation Tax, Local Accommodation Tax and other special revenue funds. Any surplus in these funds of the County or any moneys accruing therefrom shall be retained and accounted for in these funds and shall be carried forward from year to year as fund balances in such funds.

SECTION 16

All capital projects and multi-year grant appropriations made by prior year budget ordinances for which the respective monies have been obligated or encumbered are hereby carried forward and reappropriated, as of July 1, 2026, as a part of the budget authorized by this Ordinance.

SECTION 17

Capital projects are budgeted on a project basis instead of an annual basis and as such, unexpended appropriations for uncompleted capital projects are carried forward as a part of the budget authorized by this Ordinance.

SECTION 18

In addition to the carry-forward of capital projects and multi-year grant appropriations provided in Section 16 above, valid and outstanding encumbrances from the fiscal year ending June 30, 2026, representing legally binding purchase orders or contracts for goods and services not received or completed prior to June 30, 2026, may be carried forward and reappropriated into fiscal year 2026-2027, subject to the following conditions:

(a) Departmental Request. The department head responsible for the encumbrance, or authorized representative, shall submit a written carry-forward request to the Finance Office no later than July 15, 2026, identifying the purchase order number, vendor name, encumbered amount, estimated receipt or completion date, and a brief justification for the carry-forward. Requests received after that date may be considered at the discretion of the Finance Director upon a showing of good cause.

(b) Administrative Approval. Each carry-forward request shall be reviewed and approved in writing by the County Administrator or the Finance Director prior to July 31, 2026. Approval shall be granted

only where the underlying encumbrance represents a valid, legally binding obligation for goods or services that are reasonably expected to be received or completed during fiscal year 2026-2027. The Finance Director is authorized to deny any carry-forward request where the underlying encumbrance is stale, duplicative, no longer necessary, or otherwise does not represent a bona fide commitment of County resources.

(c) Reappropriation Effect. Upon approval, the encumbered amount shall be carried forward and reappropriated as of July 1, 2026, charged against the appropriations of fiscal year 2026-2027 in the same fund, department, and object code as the original encumbrance. Such carry-forward shall not constitute an additional appropriation beyond the amount of the original encumbrance.

(d) Fund Balance Classification. Approved carry-forward encumbrances outstanding at June 30, 2026 shall be classified as Assigned Fund Balance in the applicable fund's year-end financial statements, in accordance with Governmental Accounting Standards Board Statement No. 54, reflecting the County's intent to honor these obligations in the subsequent fiscal year.

(e) Re-establishment of Encumbrances. The Finance Director is hereby authorized to re-establish approved carry-forward encumbrances on the books of the County as of July 1, 2026, without further action by County Council, consistent with the reappropriation authority granted by this Section.

(f) Lapse of Unapproved Encumbrances. Any encumbrance outstanding at June 30, 2026 for which a carry-forward request has not been submitted and approved in accordance with this Section shall lapse as of June 30, 2026, and the corresponding appropriation shall be returned to fund balance. The Finance Director shall notify the applicable department head of any lapsed encumbrance.

(g) Reporting to County Council. The Finance Director shall prepare and submit to County Council a summary report of all encumbrances carried forward pursuant to this Section no later than September 30, 2026. The report shall identify, by fund and department, the purchase order number, vendor, encumbered amount, anticipated receipt date, and approval authority for each carry-forward encumbrance.

(h) Limitations. This Section does not authorize the carry-forward of any encumbrance:

- that represents a commitment for goods or services that have already been received but not yet invoiced, which shall be accrued as accounts payable at June 30, 2026 in the normal course;
- that would result in expenditures inconsistent with the purpose of the original appropriation;
- against a grant fund where the grant award period has expired or the grantor has not authorized a carry-forward of unexpended grant funds; or
- in excess of the unencumbered balance of the applicable appropriation at June 30, 2026.

SECTION 19

The County Administrator, as required by state law, shall oversee and supervise the day-to-day implementation of this budget ordinance, including the execution and delivery, on behalf of the County, of all contractual documents necessary or required for the expenditure of funds authorized by this budget ordinance, for the purposes for which such funds are so authorized. Subject to the procurement policies of the County, the County Administrator is hereby authorized to contract and enter into contracts on behalf of the County for purposes, activities and matters budgeted for herein.

SECTION 20

The fees authorized for all County departments to charge for services of the County and to use for operations of the County are as set forth in a schedule of fees. This schedule of fees is included within **ATTACHMENT A**, which is incorporated herein by reference as fully as if set forth verbatim herein, and adopted as part of this ordinance, and the fees are hereby approved to be charged by the appropriate County departments. Building Permit Fees shall reflect the International Code Council Building Valuation Data of the current calendar year's February Valuation Report. The County Administrator is hereby authorized to execute the Airport rental agreements, consistent with the rates established in the fee schedule.

SECTION 21

The County, acting by and through the Oconee County Council, has historically funded a portion of the total cost of health benefits for certain eligible County retirees. An amendment establishing explicit eligibility criteria and defining the County's contribution toward retiree health benefits, effective May 1, 2026, is hereby adopted and incorporated into this Ordinance as **ATTACHMENT B**.

The County Administrator is authorized and directed to administer and disburse retiree health benefit payments in accordance with the provisions set forth in **ATTACHMENT B** for the fiscal year beginning July 1, 2026, and ending June 30, 2027.

THESE PROVISIONS ARE SUBJECT TO CHANGE, AND OCONEE COUNTY'S ABILITY TO FUND THESE BENEFITS CAN BE IMPACTED BY FISCAL CHALLENGES AND LEGISLATIVE CHANGES. DUE TO THE RISK OF UNKNOWN CIRCUMSTANCES, THE BENEFITS, AS DESCRIBED HEREIN, MAY BE DEEMED UNSUSTAINABLE AT SOME FUTURE TIME. THE RETIREE BENEFITS DESCRIBED HEREIN ARE DISCRETIONARY ON THE PART OF THE COUNTY AND DO NOT CREATE ANY EXPRESS OR IMPLIED CONTRACT FOR THESE BENEFITS TO BE PROVIDED IN THE FUTURE OR IN ANY PARTICULAR AMOUNT AT ANY PARTICULAR TIME. NO PAST PRACTICES OR PROCEDURES, PROMISES OR ASSURANCES, WHETHER WRITTEN OR ORAL, FORM ANY EXPRESS OR IMPLIED AGREEMENT TO CONTINUE SUCH PRACTICES OR PROCEDURES, PROMISES OR ASSURANCES. ALL BENEFITS DESCRIBED HEREIN ARE ALWAYS SUBJECT TO ANNUAL APPROPRIATIONS BY THE OCONEE COUNTY COUNCIL.

SECTION 22

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 23

All other orders, resolutions, and ordinances of Oconee County, inconsistent herewith, are, to the extent of such inconsistency only, hereby revoked, rescinded, and repealed.

SECTION 24

This Ordinance shall become effective upon approval on third reading and enforced from and after July 1, 2026.

SECTION 25

The budget provisos attached hereto are hereby incorporated herein, by reference, as fully as if set forth

verbatim herein, and adopted as part of this Ordinance.

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

OCONEE COUNTY, SOUTH CAROLINA

Matthew Durham
Chairman, Oconee County Council

ATTEST

Jennifer C. Adams
Clerk to County Council

First Reading: May 5, 2026
Second Reading: June 16, 2026
Public Hearings: June 29, 2026
Third Reading: June 29, 2026

**STATE OF SOUTH CAROLINA
COUNTY OF OCONEE
BUDGET PROVISOS FOR FISCAL YEAR 2026-2027
ORDINANCE 2026-01**

Section 1

The fund appropriations made herein shall not be exceeded without proper authority or amendment by Oconee County Council. Any officer incurring indebtedness on the part of the County in excess of the appropriations herein made or authorized shall be liable upon his official bond.

Section 2

The Finance Director and Treasurer of Oconee County shall prepare such separate records and books of account as may be required by the United States Government or any of its agencies or by the State of South Carolina or any of its agencies, reflecting the receipt and disposition of all funds.

Section 3

All purchasing and contracting for the acquisition of goods and services for County purposes shall be in accordance with procedures outlined in the County Procurement Ordinance, as codified. Subject to the provisions of Oconee County policies, whenever possible and practical, goods and services shall be purchased from firms and individuals located in Oconee County whenever goods and services of equal quality and specifications are available from local suppliers at prices less than or equal to prices submitted by nonresident suppliers.

Section 4

No bills or claims against Oconee County shall be approved for payment and no check will be issued for same unless such bills or claims are properly itemized showing the goods purchased or services rendered, dated as of the date of delivery of said goods and/or services and signed by the person receiving said goods or services.

Section 5

No officer, elected official, or employee of Oconee County shall furnish any services or sell any materials or supplies to the County for pay, except upon open quote or bid in accordance with the County Procurement Ordinance, as codified.

Section 6

Budget Transfers - Pursuant to S.C. Code Ann. § 4-9-140, County Council may approve the transfer of appropriated funds within the County's adopted annual budget without adoption of a supplemental appropriation ordinance, provided such transfer:

- (1) Does not increase the total appropriations authorized for any individual fund;
- (2) Does not appropriate new or previously unbudgeted revenues, grants, or fund balance;

- (3) Is supported by available appropriated balances within the transferring budget unit; and
- (4) Complies with all applicable provisions of state law, County ordinance, and the County's adopted financial policies.

The County Administrator is hereby authorized, on behalf of County Council and in accordance with the adopted annual budget, to execute and approve budget transfers within funds, subject to the limitations and conditions set forth herein:

- (1) The County Administrator may transfer non-salary appropriations within a department or between departments within the same fund, provided that no individual transfer shall exceed Fifty Thousand and 00/100 Dollars (\$50,000.00). This limitation shall not be circumvented through multiple or sequential transfers of substantially the same purpose or effect.
- (2) The County Administrator may transfer salary appropriations within a department or between departments within the same fund, provided that the aggregate amount of such transfers during the entire fiscal year shall not exceed One Hundred Thousand and 00/100 Dollars (\$100,000.00).
- (3) The County Administrator may transfer appropriations between salary and non-salary expenditure classifications within a department or between departments within the same fund, provided that no individual transfer shall exceed Ten Thousand and 00/100 Dollars (\$10,000.00), and further provided that the aggregate amount of such transfers during the entire fiscal year shall not exceed One Hundred Thousand and 00/100 Dollars (\$100,000.00). The individual transfer limitation established herein shall not be circumvented through multiple or sequential transfers of substantially the same purpose or effect.
- (4) Any budget transfer not expressly authorized herein shall require prior approval of County Council.
- (5) All transfers authorized and executed by the County Administrator pursuant to this section shall be documented and reflected in the budgetary and financial reports regularly submitted to County Council.
- (6) Nothing contained herein shall be construed to authorize the County Administrator to increase total appropriations for any fund, appropriate new revenues, or otherwise amend the adopted budget in a manner requiring supplemental appropriation by County Council pursuant to applicable law and County ordinance.

Section 7

Supplemental Appropriations – Pursuant to S.C. Code Ann. § 4-9-140, County Council may adopt a supplemental appropriation ordinance to amend the County's annual budget when necessary to authorize additional expenditures or appropriate new or previously unbudgeted revenues. A supplemental appropriation shall be required when a proposed budget action:

- (1) Increases the total appropriations authorized for any individual fund within the adopted annual budget;
- (2) Appropriates new or previously unbudgeted revenues, including but not limited to grants, donations, reimbursements, or other sources not included in the adopted budget;
- (3) Utilizes unappropriated fund balance or otherwise commits financial resources not previously authorized by County Council; or

- (4) Amends the adopted budget in any manner requiring formal action by ordinance under applicable state law, County ordinance, or the County's adopted financial policies.

County Council retains exclusive authority to adopt supplemental appropriations by ordinance. The County Administrator is hereby authorized to prepare, recommend, and submit supplemental appropriation requests for Council's consideration.

Section 8

For any equipment, vehicle, or any other item that is approved in the budget as a replacement for existing items, the item being replaced will be relinquished to the Procurement Director for disposal or reassignment.

Section 9

The standard mileage rate reimbursed to County employees for use of their personal vehicles will be equal to the amount set, as the authorized rate at the applicable time, by the Internal Revenue Service.

Section 10

Oconee County will pay County employees a per diem for meals while traveling on County business, including travel related to training. No per diem will be paid for meals that are included in registration fees. The per diem rates will be equal to the amounts published for the applicable time period and location by the United States General Services Administration. For non-overnight travel reimbursement for meals will be based on actual expenditures for meals, limited to the per diem amounts above. Receipts for meals will be required for reimbursements.

Section 11

The first One Thousand Five Hundred and 00/100 Dollars (\$1,500.00) of Oconee County building permit fees and related and associated building code fees are, to the extent permitted by law, hereby waived and set at Zero and 00/100 Dollars (\$0.00) for any Oconee County non-profit or eleemosynary entity duly recognized as such by the State of South Carolina and granted tax exempt status by the Internal Revenue Service of the United States ("IRS"), to the extent the building project is for the general public good, and only for so long as such entity maintains such non-profit or eleemosynary status and tax exempt recognition by the IRS. All building permit fees and building code fees, in excess of One Thousand Five Hundred and 00/100 Dollars (\$1,500.00) per applying non-profit, eleemosynary entity per application, will be applied and collected as usual, per this budget, this proviso, and the attached and incorporated Oconee County Departmental Fees Schedule. Oconee County Council hereby determines and finds that this reduction in fees is appropriate and justified by the provision of public services which these non-profit, eleemosynary entities provide to Oconee County and the public of Oconee County – services of public use and public benefit which would otherwise have to be provided by some unit of local government.

Section 12

For all economic development projects in a joint County industrial or business park ("MCIP") in the unincorporated portion of the County, for which revenue is first received on or after July 1, 2026, excluding any MCIP agreements now in existence (or which have been previously approved by County ordinance) wherein a different allocation is in place, and subject to any

superior agreements allocating portions of such revenue, all revenue or remaining revenue, as the case may be, received from such MCIP which is/was attributable to the levy of all general fund millage shall be divided and distributed in the following percentages, in order to offset the costs of economic development which made the project(s) possible: (1) Oconee County General Fund – 50%; Oconee County Economic Development Capital Projects Fund – 25%; School District of Oconee County - 24%; (2) all other taxing entities levying millage at the site in question - 1% each;^[1] (3) all other taxing entities in Oconee County - 0%. Revenue attributable to the levy of debt service millage or other non-general fund millage shall be distributed to the taxing entity levying such millage. For joint County industrial or business parks located within municipal limits, the intergovernmental agreement governing the creation of such MCIP shall govern distribution of revenues. Any unused revenues in such fund at the end of any fiscal year shall be carried over to the succeeding fiscal year.

Section 13

Pursuant to authority given to governing bodies of South Carolina counties by the South Carolina General Assembly in S.C. Code Ann. § 12-43-360, the Oconee County Council hereby reduces the assessment ratio otherwise applicable in determining the assessed value of general aviation aircraft subject to property tax in Oconee County to a ratio of four percent (4%) of the fair market value of such general aviation aircraft. Such assessment ratio shall apply uniformly to all general aviation aircraft subject to *ad valorem* property taxation in Oconee County. This proviso first became effective in the 2011-2012 budget ordinance and is a part of the budget ordinance beginning July 1, 2026 and ending June 30, 2027.

Section 14

Pursuant to S.C. Code Ann. § 12-37-224, motor homes or trailers used for camping and recreational travel which are pulled by a motor vehicle and as to which the interest portion of indebtedness is deductible pursuant to the Internal Revenue Code as an interest expense on a qualified primary or secondary residence are also considered primary or secondary residences for purposes of ad valorem property taxation in this State, and consequently, may qualify for a 4% or 6% assessment ratio, as determined by the County Auditor.

Section 15

Oconee County seeks to increase and maintain its unassigned fund balance to and at an amount not less than twenty-five percent (25%) of its regular general fund operating expenditures. (See Oconee County Code § 2-476 (Fund Balance Policy).) Oconee County’s unassigned fund balance as of the last audited fiscal year (2025) was a deficit of \$6,768,911. Oconee County’s fund balance assignments as of the last audited fiscal year (2025) were as follows:

| | |
|---|-------------|
| General Fund Assigned Fund Balance for Solid Waste: | \$ 912,806 |
| General Fund Assigned Fund Balance for Healthcare: | \$2,000,000 |
| General Fund Assigned Fund Balance for OPEB: | \$1,207,715 |

Effective July 1, 2026, the \$2,000,000 assignment of the General Fund Assigned Fund Balance for Healthcare will be released to the Unassigned Fund Balance of the General Fund.

^[1] If there are other taxing entities levying millage at the site in question, then the County and the SDOC percentages shall apply to the remainder.

Section 16

Oconee County receives federal, state, and local grants for specified purposes. Oconee County is hereby authorized, absent any other factor, to apply for, receive, and expend all such grants for which no local match is required or for which such funds are budgeted herein, in addition to all other authority elsewhere given, and in accordance with all other policies and directives of Oconee County. These grants, including any local match, are deemed budgeted for the specified purposes upon acceptance of such grants. These grants are budgeted for on a project basis in accordance with the grantors' terms and conditions instead of an annual basis and as such, unexpended appropriations for uncompleted grant projects are carried forward as a part of the budget authorized by this Ordinance. The Oconee County Administrator, or his or her duly authorized representative, is hereby authorized to apply for all federal, state, and other grants for which no County matching funds are required, if all necessary operating funds for the County facility, institution, or programs in question have been made available by County Council through the County's operating and capital budgets or are available in applicable County enterprise net position, or for those grants for which County matching funds are required when all necessary County matching funds have been made available by County Council through the annual County operating and capital budgets or are available in applicable County enterprise fund net position, for County Council authorized programs, institutions, and facilities of the County, and to receive and expend such federal and state grant funds, for the purposes authorized in the respective grant applications.

Section 17

Allocation of proceeds from sale or disposal of vehicles or equipment shall be deposited into the Capital Equipment and Vehicle Capital Projects Fund except for any proceeds from the sale of equipment belonging to the County Rock Quarry, which will be deposited back into the enterprise account for that activity. All other proceeds from the sale of disposal of surplus supplies and property shall be deposited into the County's general fund.

Section 18

Revenues collected from recycled concrete shall be designated for the rental or purchase of equipment required for concrete recycling.

Section 19

The County Administrator may waive up to Five Thousand and 00/100 Dollars (\$5,000.00) per fiscal year in Oconee County encroachment fees, building permit fees, and related and associated building code fees for each municipality located within Oconee County, but only to the extent the subject building project is for a public purpose.

Section 20

County Council, at its sole discretion, has the authority to amend or withhold District Recreational Funding for each district based on each district's willingness to allow for broader opportunities for expanded recreational participation. Council strongly supports the expansion of youth recreational opportunities in Oconee County, and thus, will provide priority funding for those districts that demonstrate their willingness to accommodate that goal.

Section 21

Oconee County distributes government funds to various non-county agencies, fire departments

and non-profits, all of which are vital to our communities. In the current budget year, the County will distribute more than \$4.2 Million in funding to outside agencies and public safety departments.

As consistent increased oversight within the County's operations continues, those measures are now extended to all agencies in receipt of County funding.

- Require agencies to provide Secretary of State non-profit status (annually); submission of a recent IRS Form 990, audit, or banking statement; and complete a certification form for the use of County funds.
- A County employee shall provide purchasing management and oversight for all public safety divisions. This staff member is responsible for ensuring proper procurement policies are adhered to for all expenditures.

Section 22

All revenues resulting from the adoption of dogs/canines or cats/felines shall be directly distributed to the Oconee County Humane Society, quarterly.

Section 23

Rock Quarry Cash Transaction Rounding Policy

Authorization

In recognition of the discontinuation of penny production by the United States Mint and the resulting unavailability of one-cent coins in commerce, the Oconee County Rock Quarry is hereby authorized to implement a cash transaction rounding policy for all in-person cash sales of rock and aggregate products, as set forth in this Section.

Rounding Method

When the total amount due on a cash transaction at the Rock Quarry cannot be tendered or changed to the exact cent due to the unavailability of pennies, the amount of physical cash exchanged shall be rounded to the nearest five cents (\$0.05) as follows, applied to the final transaction total after all applicable charges have been calculated:

- Amounts ending in \$0.01 or \$0.02 shall be rounded down to the nearest \$0.05;
- Amounts ending in \$0.03 or \$0.04 shall be rounded up to the nearest \$0.05;
- Amounts ending in \$0.06 or \$0.07 shall be rounded down to the nearest \$0.05; and
- Amounts ending in \$0.08 or \$0.09 shall be rounded up to the nearest \$0.10.

Amount Owed Unchanged

Rounding under this Section adjusts only the physical cash exchanged at the point of transaction. The exact amount owed by the customer, as calculated on the sales invoice or ticket, shall at all times be recorded in the Rock Quarry's financial management and receipting system as the amount billed. Rounding does not constitute a waiver, reduction, or adjustment of the underlying amount owed, nor does it alter the basis upon which revenues are recognized in the Rock Quarry Enterprise Fund.

Cash Transactions Only

This rounding policy applies exclusively to in-person cash transactions. All payments made by check, credit card, debit card, ACH transfer, electronic funds transfer, or any other non-cash payment method shall be collected in the exact amount invoiced, and no rounding shall be

applied to such transactions.

Customer Disclosure

The Rock Quarry Superintendent, or authorized Oconee County representative, shall cause clear and conspicuous notice of this rounding policy to be posted at the Rock Quarry scale house and any other point of cash payment, and shall include the policy in any applicable customer rate schedules or posted price lists. Customers shall be informed of the rounding method prior to completing a cash transaction.

Revenue Accounting

The Finance Director shall establish appropriate accounting procedures to ensure that rounding adjustments are tracked and recorded in the Rock Quarry Enterprise Fund in accordance with generally accepted accounting principles. Any cumulative rounding variance shall be accounted for as a minor revenue adjustment and shall not be treated as an unaccounted cash discrepancy for audit purposes, provided the variance is consistent with the application of this rounding policy and is documented accordingly.

Sunset Review

The Finance Director shall review the necessity of this rounding policy annually in conjunction with the budget preparation process. In the event that penny availability is restored or federal legislation establishes a uniform national rounding standard, this Section shall be amended or repealed accordingly.

Section 24

General Fund Growth Limitation – Council enacted a General Fund Growth Limitation (“GFGL”) on March 5, 2024. (See Oconee County Ordinance 2024-10.) Consistent with the provisions of Ordinance 2024-10, the GFGL for fiscal year 2026-2027 is 4.09%. Of that amount, the entire 4.09% is being utilized in this budget. Further, Ordinance 2024-10 provides for a carry forward, or a look back, of up the GFGL amounts for up to three years immediately preceding the subject fiscal year. Council hereby confirms that that provision includes the three years preceding this budget ordinance, which amount totals 2.82%. Of the prior years’ GFGL, this budget utilizes 0.90%, leaving 1.92% for future use consistent with Ordinance 2024-10.

ATTACHMENT A

[Reserved for Budget Document]

ATTACHMENT B

RESOLUTION TO OCONEE COUNTY'S POLICY REGARDING RETIREE [*HEALTH*] BENEFITS

THESE PROVISIONS ARE SUBJECT TO CHANGE, AND OCONEE COUNTY'S ABILITY TO FUND THESE BENEFITS CAN BE IMPACTED BY FISCAL CHALLENGES AND LEGISLATIVE CHANGES. DUE TO THE RISK OF UNKNOWN CIRCUMSTANCES, THE BENEFITS, AS DESCRIBED HEREIN, MAY BE DEEMED UNSUSTAINABLE AT SOME FUTURE TIME. THE RETIREE BENEFITS DESCRIBED HEREIN ARE DISCRETIONARY ON THE PART OF THE COUNTY AND DO NOT CREATE ANY EXPRESS OR IMPLIED CONTRACT FOR THESE BENEFITS TO BE PROVIDED IN THE FUTURE OR IN ANY PARTICULAR AMOUNT AT ANY PARTICULAR TIME. NO PAST PRACTICES OR PROCEDURES, PROMISES OR ASSURANCES, WHETHER WRITTEN OR ORAL, FORM ANY EXPRESS OR IMPLIED AGREEMENT TO CONTINUE SUCH PRACTICES OR PROCEDURES, PROMISES OR ASSURANCES. ALL BENEFITS DESCRIBED HEREIN ARE ALWAYS SUBJECT TO ANNUAL APPROPRIATIONS BY THE OCONEE COUNTY COUNCIL.

1. To the extent there are any inconsistencies between the provisions contained herein and the provisions of "EXHIBIT A" to Ordinance 2026-09, including as adopted by and incorporated in the annual budget ordinances for Oconee County, South Carolina, the provisions herein supersede and replace such provisions, which are hereby revoked and repealed.
2. Oconee County (the "County") acting by and through the Oconee County Council ("County Council") has historically paid a percentage of the total cost of health benefits for certain retirees of Oconee County.
3. **Grandfathered Retirees:**
 - a. "Grandfathered Retirees" are those employees or retirees of Oconee County who had at least twenty (20) consecutive years of full-time employment for Oconee County as of December 31, 2013.
 - b. As the County has transitioned from its prior self-insured health plan ("Former County Plan") to the South Carolina State Insurance Benefits Program offered by the South Carolina Public Employee Benefit Authority, neither Grandfathered Employees/Retirees nor their spouses may participate in the Former County Plan.
 - c. As per the original Grandfathered Retiree criteria: Once a Grandfathered Employee retires, they will receive a supplemental payment to assist with the cost of health care (the "Supplement").
 - d. **The Supplement:**
 - i. The County desires to contribute the Supplement on a monthly basis to all Grandfathered Employees when they retire.
 - ii. Therefore, effective May 1, 2026 the County will begin contributing the Supplement on a monthly basis in the amount of \$239.40 per eligible retired Grandfathered Employee or \$478.80 per month if the eligible retired Grandfathered Employee is married and the spouse was covered under the Former County Plan.

4. **Non-Grandfathered Retirees:**

- a. “Non-Grandfathered Retirees” are those employees or retirees of Oconee County hired prior to December 31, 2003, who complete(d) 20 years of consecutive employment for Oconee County, but who do not qualify as Grandfathered Retirees.
 - b. As the County has transitioned from the Former County Plan to the South Carolina State Insurance Benefits Program offered by the South Carolina Public Employee Benefit Authority, neither Non-Grandfathered Employees or Non-Grandfathered retirees nor their spouses may participate in the Former County Plan.
 - c. Once a Non-Grandfathered Employee who is retired reaches the age 65 or when they become Medicare eligible, whichever occurs first, they will no longer receive a supplemental payment.
 - d. **The Supplement:**
 - i. The County desires to contribute the Supplement on a monthly basis to Non-Grandfathered Employees once retired and current Non-Grandfathered Retirees until they reach 65 years of age or when they become Medicare eligible, whichever occurs first.
 - ii. Therefore, effective May 1, 2026 the County will begin contributing the Supplement on a monthly basis in the amount of \$239.40 per eligible retired Non-Grandfathered Employee. No Supplement will be provided to the spouses of Non-Grandfathered Employees or current Non-Grandfathered Retirees.
5. For all groups (Grandfathered and Non-Grandfathered), identified in these guidelines, only actual Oconee County employment time is considered for the purpose of determining contributions by Oconee County. No purchased service time of any kind will be considered for any group for purposes of retiree health benefits from Oconee County.

Summary:

Grandfathered Retirees

- Must have 20 consecutive years of County employment as of December 31, 2013.
- When retired a monthly Supplement in the amount of \$239.40 for Retiree or \$478.80 for Retiree/Spouse will be contributed under this ordinance to the subject persons.

Non-Grandfathered Retirees

- Must have 20 consecutive years County employment, hired before December 31, 2003.
- When retired will receive a monthly Supplement in the amount of \$239.40 for Retiree. Will be contributed under this ordinance to the subject persons until having reached age 65 or upon Medicare eligibility, whichever occurs first. Spouses receive no Supplement.

**STATE OF SOUTH CAROLINA
COUNTY OF OCONEE
ORDINANCE 2026-02**

AN ORDINANCE TO ESTABLISH THE BUDGET FOR THE SCHOOL DISTRICT OF OCONEE COUNTY AND TO PROVIDE FOR THE LEVY OF TAXES FOR THE OPERATIONS OF THE SCHOOL DISTRICT OF OCONEE COUNTY FOR THE FISCAL YEAR BEGINNING JULY 1, 2026 AND ENDING JUNE 30, 2027.

BE IT ORDAINED by the County Council for Oconee County, South Carolina (the “County Council”), in accordance with the general law of the State of South Carolina and the Acts and Joint Resolutions of the South Carolina General Assembly, as follows:

SECTION 1

The following amounts are hereby approved for budget purposes and appropriated for the 2026 -2027 fiscal year for the School District of Oconee County:

| | |
|-----------------------|------------------|
| School Operations | \$ 91,136,747 |
| School Debt | <u>9,331,300</u> |
| Total School District | \$100,468,047 |

SECTION 2

A tax of sufficient millage to fund the aforesated appropriations for the School District of Oconee County for the fiscal year beginning July 1, 2026 and ending June 30, 2027 is hereby directed to be levied upon all property eligible to be taxed for this purpose in Oconee County and duly collected.

SECTION 3

The Auditor of Oconee County is hereby requested to recommend to County Council, for approval by County Council, a sufficient millage levy, and the Treasurer of Oconee County is hereby directed to collect sufficient millage on all taxable property in Oconee County on which school taxes may be levied to provide for the aforesated operations appropriations and direct expenditures of the School District of Oconee County for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

SECTION 4

In accordance with the Constitution and general law of the State of South Carolina, and the Acts and Joint Resolutions of the South Carolina General Assembly, the Auditor of Oconee County shall set the millage levy for the debt service requirements of the School District and the Treasurer of Oconee County shall collect sufficient millage on all taxable property in Oconee County on which school taxes may be levied to provide for the debt service requirements of the School District of Oconee County for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

SECTION 5

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 severable.

SECTION 6

All other orders, resolutions, and ordinances of Oconee County, inconsistent herewith, are, to the extent of such inconsistency only, hereby revoked, rescinded, and repealed.

SECTION 7

This Ordinance shall become effective upon approval on third reading and enforced from and after July 1, 2026.

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

OCONEE COUNTY, SOUTH CAROLINA

Matthew Durham
Chairman, Oconee County Council

ATTEST

Jennifer C. Adams
Clerk to County Council

First Reading: May 5, 2026
Second Reading: June 16, 2026
Public Hearings: June 29, 2026
Third Reading: June 29, 2026

**STATE OF SOUTH CAROLINA
COUNTY OF OCONEE
ORDINANCE 2026-03**

AN ORDINANCE TO PROVIDE FOR THE LEVY OF TAXES FOR THE KEOWEE FIRE TAX DISTRICT AND TO ESTABLISH THE BUDGET FOR THE KEOWEE FIRE TAX DISTRICT FOR THE FISCAL YEAR BEGINNING JULY 1, 2026 AND ENDING JUNE 30, 2027.

BE IT ORDAINED by the County Council for Oconee County, South Carolina, (the “County Council”), in accordance with the general law of the State of South Carolina, including, without limitation, Section 4-9-30, South Carolina Code, 1976, as amended and the Acts and Joint Resolutions of the South Carolina General Assembly, as follows:

SECTION 1

For the fiscal year beginning July 1, 2026 and ending June 30, 2027, \$1,350,000 is hereby appropriated for fire protection services in the Keowee Fire Tax District.

| | |
|---|---------------------|
| Keowee Fire Special Tax District | \$ 1,350,000 |
| General Obligation Bond Series 2022 Payment | (103,382) |
| Total Payout of Tax Funding | \$ 1,246,618 |

SECTION 2

A tax of sufficient millage, not to exceed 17.5 mills, to fund the aforesated appropriations for the Keowee Fire Special Tax District for the fiscal year beginning July 1, 2026 and ending June 30, 2027, after crediting against such appropriations all other unrestricted revenue anticipated to accrue to Keowee Fire Special Tax District and any fund balance budgeted to be used during said fiscal year, is hereby directed to be levied on all taxable property, eligible to be lawfully taxed for such purposes, in the Keowee Fire Special Tax District.

SECTION 3

The Auditor of Oconee County is hereby requested to recommend to the Oconee County Council, for approval by Oconee County Council, a sufficient millage levy, and the Treasurer of Oconee County is herein directed to collect sufficient millage on taxable property in the Keowee Fire Special Tax District to provide for the aforesated appropriations and direct expenditures of that Special Tax District for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

SECTION 4

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 5

All other orders, resolutions, and ordinances of Oconee County, inconsistent herewith, are, to the extent of such inconsistency only, hereby revoked, rescinded, and repealed.

SECTION 6

This Ordinance shall become effective upon approval on third reading and enforced from and after July 1, 2026.

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

OCONEE COUNTY, SOUTH CAROLINA

Matthew Durham
Chairman, Oconee County Council

ATTEST

Jennifer C. Adams
Clerk to County Council

First Reading: May 5, 2026
Second Reading: June 16, 2026
Public Hearings: June 29, 2026
Third Reading: June 29, 2026

**STATE OF SOUTH CAROLINA
COUNTY OF OCONEE
ORDINANCE 2026-12**

AN ORDINANCE TO PROVIDE FOR THE LEVY OF TAXES FOR THE CORINTH-SHILOH SPECIAL PURPOSE TAX DISTRICT FOR FIRE PROTECTION AND TO ESTABLISH THE BUDGET FOR THE CORINTH-SHILOH SPECIAL PURPOSE TAX DISTRICT FOR FIRE PROTECTION FOR THE FISCAL YEAR BEGINNING JULY 1, 2026 AND ENDING JUNE 30, 2027.

BE IT ORDAINED by the County Council for Oconee County, South Carolina, (the “County Council”), in accordance with the general law of the State of South Carolina, including, without limitation, Section 4-9-30, South Carolina Code, 1976, as amended and the Acts and Joint Resolutions of the South Carolina General Assembly, as follows:

SECTION 1

For the fiscal year beginning July 1, 2026 and ending June 30, 2027, **\$1,275,850** is hereby appropriated for fire protection services in the Corinth-Shiloh Special Purpose Tax District for Fire Protection.

| | |
|--|---------------------|
| Corinth-Shiloh Special Purpose Tax District for Fire Protection | <u>\$ 1,275,850</u> |
| Total Payout of Tax Funding | \$ 1,275,850 |

SECTION 2

A tax of sufficient millage, not to exceed 25 mills, to fund the aforesated appropriations for the Corinth-Shiloh Special Purpose Tax District for Fire Protection for the fiscal year beginning July 1, 2026 and ending June 30, 2027, after crediting against such appropriations all other unrestricted revenue anticipated to accrue to Corinth-Shiloh Special Purpose Tax District for Fire Protection and any fund balance budgeted to be used during said fiscal year, is hereby directed to be levied on all taxable property, eligible to be lawfully taxed for such purposes, in the Corinth-Shiloh Special Purpose Tax District for Fire Protection.

SECTION 3

The Auditor of Oconee County is hereby requested to recommend to the Oconee County Council, for approval by Oconee County Council, a sufficient millage levy, and the Treasurer of Oconee County is herein directed to collect sufficient millage on taxable property in the Corinth-Shiloh Special Purpose Tax District for Fire Protection to provide for the aforesated appropriations and direct expenditures of that Special Tax District for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

SECTION 4

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 5

All other orders, resolutions, and ordinances of Oconee County, inconsistent herewith, are, to the extent of such inconsistency only, hereby revoked, rescinded, and repealed.

SECTION 6

This Ordinance shall become effective upon approval on third reading and enforced from and after July 1, 2026.

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

OCONEE COUNTY, SOUTH CAROLINA

Matthew Durham
Chairman, Oconee County Council

ATTEST

Jennifer C. Adams
Clerk to County Council

First Reading: May 5, 2026
Second Reading: June 16, 2026
Public Hearings: June 29, 2026
Third Reading: June 29, 2026

| Employee Count By Department | | | | | | | |
|--|------------|------------|------------|------------|------------|---|--------------------|
| General Fund (010) | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 Administrator Recommendations | FY 2027 Request |
| Administrator (717) | 3 | 3 | 4 | 4 | 3 | 2 | - |
| Airport (720) | 7 | 7 | 7 | 7 | 7 | 7 | - |
| Animal Control (110) | - | - | - | - | - | - | 1 |
| Staff | 3 | 3 | 3 | 3 | 3 | 3 | - |
| Officers | 3 | 3 | 3 | 3 | 3 | 3 | - |
| Assessor (301) | 16 | 16 | 17 | 17 | 17 | 16 | -1 |
| Auditor (302) | 8 | 8 | 8 | 8 | 8 | 8 | - |
| Board of Assessment Appeals (303) | 1 | 1 | 1 | 1 | 1 | 1 | - |
| Building Codes (702) | 7 | 8 | 8 | 8 | 8 | 8 | - |
| Chau Ram Park (205) | 4 | 5 | 5 | 6 | 6 | 6 | - |
| Clerk of Court (501) | 10 | 11 | 11 | 12 | 12 | 12 | - |
| Communications (104) | 24 | 25 | 25 | 25 | 25 | 26 | 1 |
| Coroner (103) | 3 | 3 | 3 | 3 | 3 | 2 | - |
| County Attorney (741) | 2 | 2 | 2 | 1 | 2 | 2 | - |
| County Council (704) | 1 | 1 | 1 | 1 | 1 | 1 | - |
| Council Members | 5 | 5 | 5 | 5 | 5 | 5 | - |
| Delinquent Tax Collector (305) | 3 | 3 | 3 | 3 | 3 | 3 | - |
| Department of Social Services (402) | - | - | - | - | - | - | - |
| Detention Center (106) | - | - | - | - | - | - | 3 |
| | 48 | 49 | 49 | 49 | 49 | 49 | - |
| | 2 | 2 | 2 | 2 | 2 | 2 | - |
| Economic Development (707) | 4 | 4 | 4 | 3 | 3 | 3 | - |
| Facilities Maintenance (714) | 15 | 15 | 15 | 15 | 15 | 15 | - |
| Finance Office (708) | 6 | 6 | 6 | 6 | 6 | 6 | 1 |
| Emergency Management/Fire Services | 39 | 42 | 52 | 52 | 57 | 57 | - |
| Health and Human Services Direct Aid (705) | - | - | - | - | - | - | - |
| Health Department (403) | - | - | - | - | - | - | - |
| High Falls Park (203) | 5 | 6 | 6 | 6 | 6 | 6 | - |
| Human Resources (710) | 3 | 4 | 3 | 3 | 3 | 3 | - |
| Information Technology (711) | 6 | 6 | 6 | 6 | 6 | 6 | - |
| Legislative Delegation (706) | 1 | 1 | 1 | 1 | 1 | - | -1 |
| Library (206) | 19 | 19 | 19 | 19 | 19 | 19 | 1 |
| Magistrate (509) | 9 | 9 | 10 | 10 | 10 | 10 | - |
| Non-Departmental (709) | - | - | - | - | - | - | - |
| Parks, Recreation and Tourism (202) | 3 | 3 | 4 | 3 | 3 | 3 | - |
| Mountain Lake CVB - Reimb | 2 | 2 | 3 | 3 | 3 | 2 | -1 |
| Planning (712) | 4 | 4 | 5 | 5 | 5 | 4 | -1 |
| Probate Court (502) | 5 | 5 | 5 | 5 | 5 | 6 | 1 |
| Procurement (713) | 2 | 3 | 3 | 3 | 3 | 3 | - |
| Public Defender (510) | - | - | - | - | - | - | - |
| Register of Deeds (735) | 4 | 4 | 4 | 4 | 4 | 4 | - |
| Roads and Bridges (601) | 37 | 37 | 37 | 37 | 37 | 37 | - |
| Sheriff (101) | - | - | - | - | - | - | - |
| Staff | 9 | 9 | 9 | 9 | 9 | 9 | - |
| Officers | 90 | 95 | 95 | 95 | 96 | 96 | - |
| Sheriff-SRO-SDOC Funded | 10 | 10 | 10 | 10 | 10 | 11 | 1 |
| SRO-County Funded | 6 | 6 | 6 | 6 | 6 | 6 | - |
| Soil and Water Conservation District (716) | 1 | 1 | 1 | 1 | 1 | 1 | - |
| Solicitor (504) | 12 | 12 | 12 | 12 | 12 | 12 | - |
| Solid Waste (718) | 37 | 37 | 37 | 37 | 37 | 37 | 2 |
| South Cove Park (204) | 6 | 6 | 6 | 6 | 6 | 6 | - |
| Treasurer (306) | 7 | 7 | 7 | 7 | 7 | 7 | - |
| Vehicle Maintenance (721) | 14 | 14 | 14 | 14 | 14 | 14 | - |
| Veterans' Affairs (404) | 3 | 3 | 3 | 3 | 3 | 3 | - |
| Voter Registration and Elections (715) | 2 | 2 | 2 | 2 | 2 | 2 | - |
| Life After Lockup - Airport | 1 | 1 | 1 | 0 | 0 | 0 | - |
| Life After Lockup - Animal Control | 1 | 1 | 1 | 2 | 2 | 2 | - |
| Life After Lockup - Assessor | - | - | 1 | - | - | - | - |
| Life After Lockup-Detention Center | 1 | 1 | 1 | 1 | 1 | 0 | - |
| Total General Fund Employee Count | 514 | 530 | 546 | 544 | 550 | 546 | 11 |

| Employee Count By Department | | | | | | | | |
|---|------------|------------|------------|------------|------------|------------|-----------------|--|
| Other Funds | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2027 Request | |
| Clerk of Court - Federal DSS Child Support Fund 265 | 2 | 2 | 2 | 1 | 1 | 1 | - | |
| Emergency Services Grant Funded Opioid Awareness | - | - | 1 | 1 | 1 | 1 | - | |
| LEC - Medical Officer | - | - | 1 | 1 | 1 | - | -1 | |
| Library Grant | - | 1 | 1 | 1 | 1 | - | - | |
| PRT - LAT Fund 235 | 2 | 2 | 2 | 2 | 3 | 3 | - | |
| Rock Quarry Fund 017 | 21 | 22 | 22 | 22 | 23 | 23 | - | |
| Sheriff - SRO Grant Funded 013 | 1 | 1 | 1 | 1 | 1 | 1 | - | |
| Sheriff - Victims Services Fund 210 | 2 | 2 | 2 | 2 | 2 | 2 | - | |
| Sheriff-Community Policing-Grant Funded 113 | - | - | - | - | - | 2 | 2 | |
| Solicitor - Victims Services Fund 215 | 1 | 1 | 1 | 1 | 2 | 2 | - | |
| Life After Lockup - Rock Quarry | 1 | 1 | 1 | 1 | 1 | - | - | |
| Total Other Funds Employee Count | 30 | 32 | 34 | 33 | 36 | 35 | 2 | |
| Total Full Time Employees (All Funds) | 544 | 562 | 580 | 577 | 586 | 581 | 13 | |
| Part Time Positions Through Payroll | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2027 Request | |
| Airport (720) | - | 3 | 4 | 5 | 6 | 3 | -3 | |
| Board of Assessment Appeals (303) | 1 | 1 | 1 | 1 | 1 | 1 | - | |
| Coroner | - | - | 1 | 1 | 1 | 1 | - | |
| Communications (104) | 1 | 1 | 1 | 1 | 1 | - | -1 | |
| Finance (708) | 1 | 1 | 1 | 1 | 1 | 1 | - | |
| Facilities Maintenance | - | - | - | - | 1 | 1 | - | |
| Emergency Management/Fire Services | 7 | 7 | 7 | 7 | 14 | 14 | - | |
| Fire/Emergency Services Grant Funded | 3 | 3 | 3 | 3 | 3 | 3 | - | |
| Legislative Delegation (706) | - | - | - | - | - | 1 | 1 | |
| Library (206) | 2 | 2 | 2 | 2 | 2 | 2 | - | |
| Magistrate (509) | 2 | 2 | 2 | 2 | 2 | 2 | - | |
| Sheriff (101) | 8 | 8 | 8 | 8 | 8 | 8 | - | |
| Sheriff - Bailiffs | 1 | 1 | 1 | - | - | - | - | |
| Intern-Planning | - | 1 | 1 | 1 | 1 | 1 | - | |
| | 26 | 30 | 32 | 32 | 41 | 38 | 1 | |

**Oconee County, South Carolina
Fees Schedule
2026-2027 Budget**

| Description | Rate | FY 2026 Fees | FY 2027 |
|---|------------------------|---|--|
| General County Fees | | | |
| <i>(Applicable to all departments, unless otherwise noted within the Departmental Fees below.)</i> | | | |
| Copies | | | |
| 8.5 X 11 | Per Page | \$0.50 | \$0.50 |
| 8.5 X 14 | Per Page | \$0.50 | \$0.50 |
| 11 X 17 | Per Page | \$0.75 | \$0.75 |
| County Road Maps | | | |
| County Road Map (Less Than 50) | Per Map | \$2.00 | \$2.00 |
| | Per Map | \$1.50 | \$1.50 |
| Noise Ordinance Permit Fee | Per Event | \$50.00 | \$50.00 |
| Departmental Fees | | | |
| Airport | | | |
| T-Hanger Rental Rates | Per Month | \$185.00 | \$185.00 |
| 1998 T-Hangers A, B, and Box D (27) | Per Month | \$250.00 | \$250.00 |
| New T-Hangers E (8) | Per Month | \$300.00 | \$300.00 |
| Aircraft Tie-Down Rate | Per Month | \$30.00 | \$30.00 |
| Long-Term Parking Fee | Per Month, Per Vehicle | \$40.00 | \$40.00 |
| After Hour Callout Fee - With purchase of fuel | Minimum of 100 gallons | \$150.00 | \$200.00 |
| After Hour Callout Fee - No purchase of fuel | Per Callout | \$250.00 | \$300.00 |
| GPU (Ground Power Unit) | Per Hour | \$75.00 | \$75.00 |
| Special Event Fee | | \$25.00 Single Engine \$50.00 Multi Engine \$100.00 Jet Aircraft Aircraft above 20,000 pounds gross weight event fees revert to Tier Fee schedule. | \$25.00 Single Engine \$50.00 Multi Engine \$100.00 Jet Aircraft |
| Tower Fee | | n/a | \$100.00 per Aircraft |
| Ramp Fee - | | | |
| Tier 1 (10,000 - 20,000 Pounds) | | 100 Gallons/Top Off or \$100.00 \$15.00 per night after 48 hours | 100 Gallons/Top Off or \$100.00 \$15.00 per night after 48 hours |
| Tier 2 (20,000 - 30,000 Pounds) | | 200 Gallons or \$200.00 \$35.00 per night after 48 hours | 200 Gallons or \$200.00 \$35.00 per night after 48 hours |
| Tier 3 (30,000 - 40,000 Pounds) | | 300 gallons or \$300.00 \$50.00 per night after 48 hours | 300 gallons or \$300.00 \$50.00 per night after 48 hours |
| Airport customers with an Oconee Airport based corporate aircraft who purchase 150 or more gallons of Jet A fuel at one time will receive a \$0.10 per gallon discount off the County Airport's normal retail price for the Jet A Fuel. | | N/A | N/A |
| Airport customers who purchase 200 gallons or more of Jet A Fuel at one time will receive a \$0.10 per gallon discount off the County Airport's normal retail price for the Jet A Fuel. | | \$0.10 reduction per gallon for 200 gallons or more Jet-A | \$0.10 reduction per gallon for 200 gallons or more Jet-A |
| Animal Control | | | |
| Dog Adoption Fee | Per Dog | \$25 - \$125 | n/a |
| Cat Adoption Fee | Per Cat | \$25 - \$125 | n/a |
| Horse Adoption Fee | Per Horse | \$100 - \$200 | \$100 - \$200 |
| Quarantine Fee | 10 Days | \$60.00 | \$60.00 |
| Owner Pick-Up Fee - Cat or Dog | | \$10.00 | \$10.00 |
| Owner Pick-Up Fee - Large Animal | | \$20.00 | \$20.00 |
| Boarding Fee - Cat or Dog | Per Day | \$10.00 | \$10.00 |
| Boarding Fee - Large Animal | Per Day | \$20.00 | \$20.00 |
| Vaccine(s) - Misc | Per Vaccine | \$10.00 | \$10.00 |
| Dewormed - Misc | | \$10.00 | \$10.00 |
| Heartworm Test - Misc | | \$15.00 | \$15.00 |
| Microchip Fee - Misc | | \$15.00 | \$15.00 |
| Euthanasia Fee | | n/a | \$50.00 |
| Assessor/GIS | | | |
| Custom Production - | | \$40.00 for 1st Hour + \$20.00 per addition half hour | \$50.00 for 1st Hour + \$20.00 per addition half hour |
| Custom Scan and Prints | | \$40.00 for 1st Hour + \$20.00 per addition half hour | \$50.00 for 1st Hour + \$20.00 per addition half hour |
| GIS A - 8.5 X 11 | | \$3.00 | remove |
| GIS B - 11 X 17 | | \$5.00 | remove |
| GIS C - 18 X 24 | | \$10.00 | remove |
| GIS D - 24 X 36 | | \$15.00 | remove |
| GIS E - 36 X 48 | | \$20.00 | remove |
| GIS A - 8.5 X 11 (Aerial Imagery) | | \$5.00 | remove |
| GIS B - 11 X 14 (Aerial Imagery) | | \$0.00 | remove |
| GIS B - 11 X 17 (Aerial Imagery) | | \$10.00 | \$10.00 |
| GIS C - 18 X 24 (Aerial Imagery) | | \$15.00 | \$20.00 |
| GIS D - 24 X 36 (Aerial Imagery) | | \$20.00 | \$30.00 |
| GIS E - 36 X 48 (Aerial Imagery) | | \$25.00 | \$40.00 |
| Tax Map Grid with Roads | | \$10.00 | remove |
| Voting Precincts and Council Districts | | \$10.00 | remove |
| Building Codes | | | |
| <i>(See Section 10 of Provisos to the Oconee County Budget for this year)</i> | | | |
| All Buildings, Demolition, and Mechanical Trades \$10,000 or Less | | \$75.00 | \$75.00 |
| All Buildings, Demolition, and Mechanical Trades \$10,000 and Up | | \$75.00 + \$4.00 for each additional \$1,000 or fraction thereof | \$75.00 + \$4.00 for each additional \$1,000 or fraction thereof |
| All buildings greater than 49 units MUST obtain the services of a third party building inspector. Permit fees shall reflect a 75% decrease in permit fees. | | \$75.00 + \$4.00 for each additional \$1,000 or fraction thereof (minus 75%) | \$75.00 + \$4.00 for each additional \$1,000 or fraction thereof (minus 75%) |
| Farm Exempt Structures | | \$50.00 | \$50.00 |
| Manufactured Homes | | | |
| Set-Up Permit (Includes County Decal) | | \$125.00 | \$125.00 |
| Decal Only | | \$25.00 | \$25.00 |
| Manufactured Home De-Title Fee | | \$50.00 | \$50.00 |
| Manufactured Home Movina Permit | | \$50.00 | \$50.00 |
| Other Permits | | | |
| Moving Permits (Structures Other Than Manufactured Homes) | | \$125.00 | \$125.00 |
| Penalties | | | |
| <i>(Where work for which a permit is required by this Ordinance is started prior to obtaining said permit, the applicable fee shall be doubled.)</i> | | | |
| Re-Inspection Fee - Shall be charged if an inspection is scheduled and the work is not ready when the inspector arrives. | | \$75.00 | \$100.00 |
| Stop Work Order / Placard Placement | | \$100.00 | \$100.00 |
| Re-Placard Fee | | \$300.00 | \$300.00 |
| Commercial Plan Review Fee | | 1/2 of building permit fee | 1/2 of building permit fee |
| Pre-Bound Document - Less Than 50 Pages | | \$5.00 | \$5.00 |
| Pre-Bound Document - Greater Than 50 Pages | Per Page | \$5.00 + \$0.25 per page | \$5.00 + \$0.25 per page |
| Documents on CD | | \$1.00 | \$1.00 |
| Maps - 8.5 X 11 | Each | \$3.00 | \$3.00 |
| Maps - 18 X 24 | Each | \$6.00 | \$6.00 |
| Maps - 24 X 36 | Each | \$8.00 | \$8.00 |
| Maps - 36 X 48 | Each | \$10.00 | \$10.00 |
| Custom Mapping - Planning and Zoning Projects Only | Per Hour | \$35.00 | \$35.00 |

Oconee County, South Carolina
Fees Schedule
2026-2027 Budget

| Description | Rate | FY 2026 Fees | FY 2027 |
|--|-------------------------|-------------------------------|--|
| Clerk of Court | | | |
| Certified Copies | | \$5.25 + \$0.50 per page | \$5.50 + \$0.50 per page |
| Printouts for Family Court | | .50 per page | .50 per page |
| Exemplied copies of orders | Per Document | \$10.00 | \$10.00 |
| FOIA Requests | | | \$0.50 Per Page + Hourly Research Rate If Applicable |
| Family Court Child Support Printouts | | | \$0.50 Per Page |
| Family Court Child Support Certified Printouts | | | \$5.50 |
| Family Court Visitation Packets | Per Packet | | \$17.00 |
| Family Court Contempt of Visitation Packets | Per Packet | | \$17.00 |
| Child Support Modification Packets | Per Packet | | \$17.00 |
| Family Court Name Change Packets | Per Packet | | \$5.00 |
| Family Court Divorce Packets | Per Packet | \$28.00 | \$28.00 |
| All other fees are state mandated | | | |
| County Council | | | |
| Thumb Drive Recording | Per Event | \$5.00 | \$5.00 |
| Delinquent Tax Collector | | | |
| Administrative Fee Cost: | | | |
| First Cost - Execution Cost | | \$10.00 | \$12.00 |
| Second Cost - Certifies | | \$50.00 | \$50.00 |
| Third Cost - Property Postino, Advertising & Title Search | | \$100.00 | \$100.00 |
| Fourth Cost - Auctioneer | | \$40.00 | \$40.00 |
| Library | | | |
| Overdue Fines | | | |
| Books, Magazines, or Music CD's - Up to a Maximum of \$2.00 Per Book, Magazine, or Music CD | Per Day | \$0.25 | \$0.25 |
| Videos and DVD's - Up to a Maximum of \$5.00 Per Item | Per Day | \$0.50 | \$0.50 |
| Items Borrowed Through Inter-Library Loan | Per Day, Per Item | \$0.50 | \$0.50 |
| Miscellaneous | | | |
| Lost Materials - Books, CD's, Videos, etc. | | original price of item | original price of item |
| South Carolina Room Research (By Mail or E-Mail) | | \$5.00 + price of photocopies | \$5.00 + price of photocopies |
| Lost Library Cards | | \$2.00 | \$2.00 |
| Black and White Prints | | \$0.15 | \$0.15 |
| Color Prints | | \$0.50 | \$0.50 |
| Out of County Card | Annually * | \$20.00 | \$20.00 |
| * Not charged to patrons from Anderson and Pickens Counties who are in good standing with their libraries, or individuals who work or own property in Oconee County. | | | |
| Parks, Recreation and Tourism | | | |
| Admission Fees (All Parks) | | | |
| Daily Parking | Per Vehicle | \$5.00 | \$5.00 |
| Daily Parking | Per Boat and Trailer | \$5.00 | \$5.00 |
| Annual Pass-Calendar Year (Commercial Use) | Per Boat and/or Trailer | \$100.00 | \$100.00 |
| Annual Pass - Calendar Year (Oconee County Residents) | | \$25.00 | \$25.00 |
| Annual Pass - Calendar Year - Discounted for Senior Citizen (62+ Years Old), Legally Disabled, and Veterans | | FREE | FREE |
| Annual Pass - Calendar Year - Out of County, South Carolina Residents | | \$50.00 | \$50.00 |
| Annual Pass - Calendar Year - Out of County, South Carolina Residents Discounted for Senior Citizen (62+ Years Old), Legally Disabled, and Veterans | | \$40.00 | \$40.00 |
| Camping (All Parks) | | | |
| Oconee County Resident | Per Night | \$20.00 | \$20.00 |
| Non-Resident | Per Night | \$30.00 | \$30.00 |
| Waterfront Site - Oconee County Resident | Per Night | \$25.00 | \$25.00 |
| Waterfront Site - Non-Resident | Per Night | \$40.00 | \$40.00 |
| All campers must have current license plates. No site may be occupied for more than thirty (30) days. | | | |
| Building Reservations (All Parks) | | | |
| Moving to full day rentals only, except Chau Ram | | | |
| Picnic Shelters | | | |
| Chau Ram Park | | | |
| Shelter #1 - Maximum Number of 36 People | 1/2 Day | \$30.00 | \$30.00 |
| Shelter #2 - Maximum Number of 36 People | 1/2 Day | \$30.00 | \$30.00 |
| Shelter #3 - Maximum Number of 12 People | 1/2 Day | \$20.00 | \$20.00 |
| Gazebo #1 - Maximum Number of 12 People | 1/2 Day | \$20.00 | \$20.00 |
| Gazebo #2 - Maximum Number of 12 People | 1/2 Day | \$20.00 | \$20.00 |
| Recreation Building - 1 to 50 People | 1/2 Day | \$50.00 | \$50.00 |
| Recreation Building - 51 to 100 People | 1/2 Day | \$100.00 | \$100.00 |
| Recreation Building - 101 to 150 People | 1/2 Day | \$150.00 | \$150.00 |
| Recreation Building - 151 to 200 People | 1/2 Day | \$175.00 | \$175.00 |
| South Cove Park | | | |
| Pavilion | Full Day Only | \$75.00 | \$75.00 |
| Recreation Building - 1 to 100 People | Full Day Only | \$150.00 | \$150.00 |
| Recreation Building - 101 to 200 People | Full Day Only | \$250.00 | \$250.00 |
| Recreation Building - 201 to 300 People | Full Day Only | Must Call to set up | Must Call to set up |
| Recreation Building - 301 or More People | Full Day Only | Must Call to set up | Must Call to set up |
| High Falls Park | | | |
| Patio Deck-Max Number of 100 People | Full Day Only | \$75.00 | \$75.00 |
| Point Shelter Max Number of 70 People | Full Day Only | \$75.00 | \$75.00 |
| Weddings and Rehearsals | | | |
| Weddings | 1/2 Day | \$250.00 | \$250.00 |
| Weddings | Full Day | \$500.00 | \$500.00 |
| Rehearsal Dinners and Receptions (For Off-Site Weddings) | | | |
| Less Than 100 People | 1/2 Day | \$100.00 | \$100.00 |
| Less Than 100 People | Full Day | \$200.00 | \$200.00 |
| 101 to 150 People | 1/2 Day | \$150.00 | \$150.00 |
| 101 to 150 People | Full Day | \$300.00 | \$300.00 |
| 151 to 200 People | 1/2 Day | \$175.00 | \$175.00 |
| 151 to 200 People | Full Day | \$350.00 | \$350.00 |
| Miscellaneous | | | |
| Tennis | Per Hour to Reserve | \$5.00 | \$5.00 |
| Miniature Golf | Per Game | \$2.00 | \$2.00 |
| Softball Field | Per Hour to Reserve | \$5.00 | \$5.00 |
| Volleyball | Per Hour to Reserve | \$5.00 | \$5.00 |
| Non-Camper Dump Fee To Use Dump Station | Per Use | \$5.00 | \$5.00 |

Oconee County, South Carolina
Fees Schedule
 2026-2027 Budget

| Description | Rate | FY 2026 Fees | FY 2027 |
|--|--------------|----------------------------|----------------------------|
| Planning | | | |
| Sign Fees | | | |
| Less Than 33 Square Feet | | No Fee | No Fee |
| On Premise signs | | \$150.00 | \$150.00 |
| Billboard - off premise sign | | \$250.00 | \$250.00 |
| Billboard I-85 | | \$500.00 | \$500.00 |
| Basic Plat Review - per parcel | | \$50.00 | \$50.00 |
| Subdivisions with creation of new parcels for recording | | | |
| Sketch Review | | \$300.00 | \$300.00 |
| Preliminary Plan 1-10 New Parcels | | \$50 Per Parcel | \$50 Per Parcel |
| Preliminary Plan 11- 49 New Parcels | | \$500 + \$50 Per Parcel | \$500 + \$50 Per Parcel |
| Preliminary Plan 50-199 Parcels | | \$750 + \$50 Per Parcel | \$750 + \$50 Per Parcel |
| Preliminary Plan 200+ Parcels | | \$1,000 + \$50 Per Parcel | \$1,000 + \$50 Per Parcel |
| Preliminary Plan 201-299 Parcels | | \$1,000 + \$75 Per Parcel | \$1,000 + \$75 Per Parcel |
| Preliminary Plan 300+ Parcels | | \$1,000 + \$100 Per Parcel | \$1,000 + \$100 Per Parcel |
| 1st and 2nd Revision | | \$250.00 | \$250.00 |
| 3rd or more Revision | | \$1,000.00 | \$1,000.00 |
| Final Plat 1-10 Parcels | | \$50 Per Parcel | \$50 Per Parcel |
| Final Plat 11-49 Parcels | | \$500 + \$50 Per Parcel | \$500 + \$50 Per Parcel |
| Final Plat 50-199 Parcels | | \$750 + \$50 Per Parcel | \$750 + \$50 Per Parcel |
| Final Plat 200+ Parcels | | \$1,000 + \$50 Per Parcel | \$1,000 + \$50 Per Parcel |
| Final Plat 200-299 Parcels | | \$1,000 + \$75 Per Parcel | \$1,000 + \$75 Per Parcel |
| Final Plat 300+ Parcels | | \$1,000 + \$100 Per Parcel | \$1,000 + \$100 Per Parcel |
| Subdivisions NOT involving creation of new parcels for recording | | | |
| Sketch Review | | \$300.00 | \$300.00 |
| Preliminary 1-9 Units | Per Unit | \$1,000 + \$50 Per Unit | \$1,000 + \$50 Per Unit |
| Preliminary 10 - 99 Units | | \$1,500 + \$50 Per Unit | \$1,500 + \$50 Per Unit |
| Preliminary Plan 100 - 199 Units | | \$2,500 + \$50 Unit | \$2,500 + \$50 Unit |
| Preliminary Plan 200-299 Units | | \$3,500 + \$75 Per Unit | \$3,500 + \$75 Per Unit |
| Preliminary Plan 300+ Units | | \$4,500 + \$100 Per Unit | \$4,500 + \$100 Per Unit |
| 3rd or more Revision | | \$1,000.00 | \$1,000.00 |
| Final Plat 1-9 Units | | \$1,000 + \$50/Unit | \$1,000 + \$50/Unit |
| Final Plat 11-99 Units | | \$1,500 + \$50/Unit | \$1,500 + \$50/Unit |
| Final Plat 100+ Units | | \$2,500 + \$50/Unit | \$2,500 + \$50/Unit |
| Final Plat 200-299 Units | | \$1,000 + \$75 Per Unit | \$1,000 + \$75 Per Unit |
| Final Plat 300+ Units | | \$1,000 + \$100 Per Unit | \$1,000 + \$100 Per Unit |
| Towers | | | |
| Communication Towers - New Build | | \$6,000.00 | \$6,000.00 |
| Communication Towers - Collocate | | \$3,000.00 | \$3,000.00 |
| Communication Tower Fee - Wi-Fi Tower - | Annual Fee | \$1,000.00 | \$1,000.00 |
| | | \$500.00 | \$500.00 |
| RV Park Plan Review | | | |
| 2-10 New Units | Per Units | \$15.00 | \$15.00 |
| 11+ New Units | Per Units | \$100 + \$15 Per Unit | \$100 + \$15 Per Unit |
| Zoning Verification Letter(s) | Per Parcel | \$25.00 | \$25.00 |
| 3rd Party Review | Per Request | \$1,500.00 | \$1,500.00 |
| Additional 3rd Party Review | Per Request | \$500.00 | \$500.00 |
| Other | | | |
| Group Homes | | \$1,000.00 | \$1,000.00 |
| Sexually Oriented Business | Annual Fee | \$5,000.00 | \$5,000.00 |
| Sexually Oriented Business Employee | Per Employee | \$50.00 | \$50.00 |
| Tattoo Facilities | | \$1,000.00 | \$1,000.00 |
| Non-CFD Rezoning Application Fee | Per Parcel | \$50.00 | \$50.00 |
| Appeals, Variances, and Special Exception Application Fee | | \$300.00 | \$300.00 |
| Zoning Permit Fee | | \$25.00 | \$25.00 |
| Vegetation Removal Fee Application | | \$100.00 | \$100.00 |
| Development within the Vegetation | Per Project | \$100.00 | \$100.00 |
| Ordinance Revisions | | | |
| No Review shall begin until all fees are paid | | | |
| Subdivision applications which make no response to County comments after 6 months are voided and must be re-applied for to begin again | | | |

Oconee County, South Carolina
Fees Schedule
2026-2027 Budget

| Description | Rate | FY 2026 Fees | FY 2027 |
|---|----------|---|---|
| Probate | | | |
| Estate and Conservatorship Fees | | | |
| <i>In estate and conservatorship proceedings, the fee shall be based upon the gross value of the decedent's probate estate or the protected person's estate as</i> | | | |
| (1) Property Valuation Less Than \$5,000 | | \$25.00 | \$25.00 |
| (2) Property Valuation of \$5,000.00 But Less Than \$20,000 | | \$45.00 | \$45.00 |
| (3) Property Valuation of \$20,000.00 But Less Than \$60,000 | | \$67.50 | \$67.50 |
| (4) Property Valuation of \$60,000.00 But Less Than \$100,000 | | \$95.00 | \$95.00 |
| (5) Property Valuation of \$100,000.00 But Less Than \$600,000 | | \$95.00 + .15 of one percent of the property valuation between \$100,000 and \$600,000 | \$95.00 + .15 of one percent of the property valuation between \$100,000 and \$600,000 |
| (6) Property Valuation of \$600,000.00 or Higher Amount | | Set forth in item (5) above + 0.25 of one percent of the property valuation above \$600,000 | Set forth in item (5) above + 0.25 of one percent of the property valuation above \$600,000 |
| Filing Affidavit for Collection of Personal Property Under Section 62-3-1201, the Fee Pursuant to Items (1) Through (6) Above Based Upon Property Valuation Shown | | See items (1) through (6) above | See items (1) through (6) above |
| Filing Initial Petition In Any Action or Proceeding Other Than Items (1) Through (6) Above, Same Fee as Charged for Filing Civil Actions In Circuit Court | | \$150.00 | \$150.00 |
| Failure to appear RTSC (if properly served)-at Judge's discretion | | n/a | \$150.00 |
| Failure to provide proper document at RTSC-at Judge's discretion | | n/a | \$150.00 |
| Fiduciary failed to perform duties at RTSC-at Judge's discretion | | n/a | \$150.00 |
| Small Estate Proceeding | | | |
| <i>No Real Estate total value under \$45,000</i> | | | |
| (1) Property Valuation Less Than \$99.99 | | \$12.50 | \$12.50 |
| (2) Property Valuation of \$100.00 But Less Than \$4,999.99 | | \$25.00 | \$25.00 |
| (2) Property Valuation of \$5,000.00 But Less Than \$19,999.99 | | \$45.00 | \$45.00 |
| (2) Property Valuation of \$20,000.00 But Less Than \$45,000.00 | | \$67.50 | \$67.50 |
| Filing Summons and Petition for Formal Proceeding | | \$150.00 | \$150.00 |
| Issuing Certified Copy | | \$5.25 + \$0.50 per page copy fee | \$5.25 + \$0.50 per page copy fee |
| Issuing Exemplified/Authenticated Copy | | \$20.00 | \$20.00 |
| Filing Demands for Notice | | \$5.00 | \$5.00 |
| Filing Conservatorship Accountings | | \$10.00 | \$10.00 |
| Filing Conservatorship Orders | | \$5.00 | \$5.00 |
| Filing Conservatorship Motions | | \$10.00 | \$10.00 |
| Recording Authenticated or Certified Record | | \$20.00 | \$20.00 |
| Reopening Closed Estates | | \$22.50 | \$22.50 |
| Reopening Rule 4 Estate | | n/a | \$150.00 |
| Appointment of Special, Temporary or Successor Personal Representative | | \$22.50 | \$22.50 |
| Affidavit for Access to Safe Deposit Box | | \$22.50 | \$22.50 |
| Affidavit to Obtain Bank Balance | | \$22.50 | \$22.50 |
| Filing and Indexing Will Under Section 62-2-901 | | \$10.00 | \$10.00 |
| Certifying Appeal Record | | \$10.00 | \$10.00 |
| Orders Issued without a Hearing | | \$15.00 | \$15.00 |
| Copies per page | | \$0.50 | \$0.50 |
| Will Probated Only-300 Petition | | \$25.00 | \$25.00 |
| Certificate of Appointment for Personal Representative (additional charge for copies given after initial 5 at time of appointment) | | \$5.75 | \$5.75 |
| Special Certificate | | \$10.00 | \$10.00 |
| Marriage Fees | | | |
| Included with Marriage License - Domestic Violence Fund Fee/Each Marriage Application (State) | | | |
| Marriage Ceremony Fee - Oconee County Resident | | \$30.00 | \$50.00 |
| Marriage Ceremony Fee - Out of County Resident (SC Resident) | | \$50.00 | \$70.00 |
| Marriage Ceremony Fee (out of State Resident) | | \$75.00 | \$95.00 |
| Marriage License Fee - (Total Cost) - Oconee County Resident | | \$50.00 | \$50.00 |
| Marriage License Fee - (Total Cost) - Out of County Resident (SC Resident) | | \$75.00 | \$75.00 |
| Marriage License Fee (Out of State Resident) | | \$100.00 | \$100.00 |
| Certified Copy of Marriage License | | 5.25 + .50 per page | 5.25 + .50 per page |
| Filing Marriage License Affidavit | | \$1.00 | \$1.00 |
| Reforming or Correcting Marriage Record | | \$6.75 (state statute) | \$6.75 (state statute) |
| Issuing Duplicate Marriage License | | \$10.00 | \$10.00 |
| Ceremonial Keepsake Marriage License folder (optional) | | \$2.00 | \$2.00 |
| Research fee for marriage license-includes one certified copy | | \$5.75 | \$5.75 |
| Newspaper Advertisement Fees | | | |
| Notice to Creditor - Daily Journal | | \$417.00 | \$417.00 |
| Motions Filed | | n/a | \$25.00 |
| Motions for Extension after 1st | | n/a | \$25.00 |
| Register of Deeds | | | |
| Deeds | | \$15.00 | \$15.00 |
| Mortgages | | \$25.00 | \$25.00 |
| Deed Stamps | | \$3.70 per \$1,000 rounded up to next \$500 | \$3.70 per \$1,000 rounded up to next \$500 |
| Instrument Which Assigns, Transfers, or Releases Real Estate Mortgage | | \$10.00 | \$10.00 |
| Affidavit of Missing Assignment and Trust Indenture | | \$10.00 | \$10.00 |
| Lease, Contract of Sale | | \$25.00 | \$25.00 |
| Satisfaction of Real Estate Mortgage | | \$10.00 | \$10.00 |
| Plat - Any Size | | \$25.00 | \$25.00 |
| Plat Larger Than 8.5 X 14 | | N/A | N/A |
| Plat of "Legal Size" Dimensions or Smaller | | N/A | N/A |
| Plats Larger Than 17 X 24 | | N/A | N/A |
| Any Other Paper Affecting Title or Possession of Real Estate or Personal Property and Required by Law To Be Recorded, Except Judicial Records - Categorized by State Recording Fees | | \$10.00/\$15.00/\$25.00 | \$10.00/\$15.00/\$25.00 |
| Power of Attorney, Trustee Qualification, or Other Appointment | | \$25.00 | \$25.00 |
| Mechanics Liens & Assessment Liens | | \$25.00 | \$25.00 |
| Cancellation of Mechanics Lien & Assessment Liens | | \$10.00 | \$10.00 |
| Uniform Commercial Code (UCC) Financing Statement Filing - UCC1 or UCC3 | | \$25.00 | \$25.00 |
| Public Finance Transaction and Manufactured Home Transactions | | \$25.00 | \$25.00 |
| Mailed - \$5.00 Additional to Certify | | \$5.00 for 4 pages then \$.50 per additional page | \$5.00 for 4 pages then \$.50 per additional page |
| Copies - 8.5 X 11 | Per Page | \$0.50 | \$0.50 |
| Copies - 8.5 X 14 | Per Page | \$0.50 | \$0.50 |
| Copies - 11 X 17 | Per Page | \$0.50 | \$0.50 |
| All Register of Deeds fee increases have been in effect since August 2019 per South Carolina mandates | | | |

Oconee County, South Carolina
Fees Schedule
2026-2027 Budget

| Description | Rate | FY 2026 Fees | FY 2027 |
|--|----------------|--|---|
| Roads and Bridges | | | |
| Sign Fee - Municipalities | | \$40.00 + materials cost | \$40.00 + materials cost |
| Sign Fee - Other | | 2.5 times the materials cost | 2.5 times the materials cost |
| Encroachment Fee - Residential/Commercial | | \$60.00 | \$60.00 |
| Encroachment Fee - Pavement Cut Fee (Contractor Only) | | \$250.00 + \$10.00 per sq. ft. | \$250.00 + \$10.00 per sq. ft. |
| Encroachment Fee - Permit Extension | | \$10.00 | \$10.00 |
| Encroachment Fee - Re-Inspection | | \$60.00 | \$60.00 |
| Encroachment Fee - Longitudinal Work in ROW | | \$60.00 + \$0.10 per linear ft. | \$60.00 + \$0.10 per linear ft. |
| Encroachment Fee - Annual Blanket Permit | | \$1,000.00 | \$1,000.00 |
| Road Inspection Fee | | \$1.50 per foot minimum \$600 | \$1.50 per foot minimum \$600 |
| Storm Water Fees | | 2.5 times the materials cost | 2.5 times the materials cost |
| Sheriff | | | |
| Civil Fees | | | |
| Mechanics Liens | Each | \$10.00 | \$10.00 |
| Subpoenas | Each | \$10.00 | \$10.00 |
| Foreclosures | Each | \$25.00 | \$25.00 |
| Judgments | Each | \$25.00 | \$25.00 |
| Writs | Each | \$25.00 | \$25.00 |
| Trespass Notice | Each | \$15.00 | \$15.00 |
| Other | Each | \$15.00 | \$15.00 |
| Miscellaneous | | | |
| Incident Reports | Each | \$2.00 | \$2.00 |
| Record Check | Each | \$5.00 | \$5.00 |
| Executions | Each | \$25.00 | \$25.00 |
| Solid Waste | | | |
| MSW Transfer Station Tipping Fee- IN COUNTY Residential | Per Ton | \$65.00 | \$65.00 |
| MSW Transfer Station Tipping Fee - IN COUNTY Commercial | Per Ton | \$65.00 | \$65.00 |
| MSW Transfer Station Tipping Fee - Residential Haulers at 50% | Per Ton | n/a | \$32.50 |
| MSW Transfer Station Tipping Fee - Residential - Out of County | Per Ton | \$95.00 | \$95.00 |
| MSW Transfer Station Tipping Fee - Commercial - Out of County | Per Ton | \$95.00 | \$95.00 |
| C and D Landfill Tipping Fee - IN COUNTY - Commercial | Per Ton | \$45.00 | \$45.00 |
| C and D Landfill Tipping Fee - Commercial - Out of County | Per Ton | \$65.00 | \$65.00 |
| Railroad Ties and Telephone Poles | Per Ton | \$80.00 | \$80.00 |
| Passenger and Truck Tires - with Documentation (set by SC DHEC) | Per Ton | \$150.00 | n/a |
| Passenger and Truck Tires with-out Documentation | Per Ton | \$400.00 | n/a |
| Passenger and Truck Tires | Per Ton | n/a | \$400.00 |
| Off-Road, Large Tractor, or Oversized Tires | Per Ton | \$400.00 | \$500.00 |
| Asbestos | Per Ton | \$85.00 | \$85.00 |
| Solid Waste License's | | | |
| Commercial/Industrial | Per Entity | \$200.00 | \$200.00 |
| Residential | Per Entity | \$150.00 | \$150.00 |
| Combined | Per Entity | \$250.00 | \$250.00 |
| Miscellaneous | | | |
| Truck Decal | Each | \$5.00 | \$5.00 |
| Credit | | | |
| Credit Application Fee | | \$100.00 | \$100.00 |
| Billing Late Fee after 15 day grace period | | 10% | 10% |
| Recycling Container Fees | | | |
| 8 Yard Container (for cardboard/paper recycling) | | | |
| - 4 Pickups per month | | \$100.00 | \$100.00 |
| - 8 pickups per month | | - | - |
| - each additional pick up | | \$35.00 | \$35.00 |
| 8 Yard Container (for plastics or aluminum) | | | |
| - Monthly container Fee | | \$25.00 | \$25.00 |
| - No charge when there is a scheduled pick up | | - | - |
| 40 Yard Container (for Metal) | | | |
| - Monthly container Fee | | \$50.00 | \$50.00 |
| - No charge when there is a scheduled pick up | | - | - |
| Landfill/Transfer Station Reloading Fee of Unacceptable/Unapproved Waste | Per Load | \$150.00 | \$150.00 |
| Clean Concrete for recycling not greater than 3' X 3' (Not mixed with rock, dirt or other waste with rebar less than 1/2") | | \$20.00 | \$20.00 |
| Clean Asphalt for recycling (not mixed with dirt) | | \$10.00 | \$10.00 |
| Clean Fill Dirt | | No Charge | No Charge |
| Solicitor | | | |
| Worthless Check Fee | | \$50 for checks <\$500; \$500.01 to \$1000; | \$100 dollars for checks and \$150 for checks >\$1000.01 |
| | | \$50 for checks <\$500; \$500.01 to \$1000; | \$100 dollars for checks and \$150 for checks >\$1000.01 |
| Treasurer | | | |
| Decal Fee | Each | \$1.00 | \$1.00 |
| Bad Check Fee | Each | \$30.00 | \$30.00 |
| Replacement Check Fee | Each | \$30.00 | \$30.00 |

Oconee County, South Carolina
 Fees Schedule
 2026-2027 Budget
Rock Quarry Fees

EFFECTIVE AUGUST 3, 2026

| PRODUCT# | MATERIAL DESCRIPTION | Proposed 2025-2026 In-County Rates | | Proposed 2026-2027 In-County Rates | | Proposed 2025-2026 Out-of-County Rates | | Proposed 2026-2027 Out-of-County Rates | |
|----------|---------------------------------|------------------------------------|-----------------------|------------------------------------|-----------------------|--|-----------------------|--|-----------------------|
| | | PRICE/TON CASH/CHECK | PRICE/TON CREDIT/DEBI | PRICE/TON CASH/CHEC | PRICE/TON CREDIT/DEBI | PRICE/TON CASH/CHEC | PRICE/TON CREDIT/DEBI | PRICE/TON CASH/CHEC | PRICE/TON CREDIT/DEBI |
| 1 | CRUSHER RUN 1-1/2" | \$ 17.50 | \$ 18.06 | \$ 20.50 | \$ 21.16 | \$ 21.88 | \$ 22.58 | \$ 25.63 | \$ 26.45 |
| 2 | CRUSHER RUN | \$ 12.50 | \$ 12.90 | \$ 15.50 | \$ 16.00 | \$ 15.63 | \$ 16.13 | \$ 19.38 | \$ 20.00 |
| 3 | 2" X 3" SURGE | \$ 19.00 | \$ 19.61 | \$ 22.00 | \$ 22.70 | \$ 23.75 | \$ 24.51 | \$ 27.50 | \$ 28.38 |
| 4 | SCREENINGS | \$ 7.25 | \$ 7.48 | \$ 9.25 | \$ 9.55 | \$ 7.25 | \$ 7.48 | \$ 11.56 | \$ 11.93 |
| 5 | 57: 1" CLEAN STONE | \$ 20.50 | \$ 21.16 | \$ 23.50 | \$ 24.25 | \$ 25.63 | \$ 26.45 | \$ 34.37 | \$ 35.47 |
| 6 | 789: 3/8" X 1/2" | \$ 18.75 | \$ 19.35 | \$ 21.75 | \$ 22.44 | \$ 23.44 | \$ 24.19 | \$ 32.18 | \$ 33.21 |
| 7 | 4" X 8" RIP RAP - CLASS A | \$ 23.00 | \$ 23.74 | \$ 27.00 | \$ 27.84 | \$ 28.75 | \$ 29.67 | \$ 38.75 | \$ 39.99 |
| 8 | 9" X 15" RIP RAP - CLASS B | \$ 24.00 | \$ 24.77 | \$ 28.00 | \$ 28.90 | \$ 30.00 | \$ 30.96 | \$ 35.00 | \$ 36.12 |
| 9 | ASPHALT SAND | \$ 14.00 | \$ 14.45 | Remove | | \$ 17.50 | \$ 18.06 | Remove | |
| 13 | 15-1/2" X 21" RIP RAP - CLASS C | \$ 24.00 | \$ 24.77 | \$ 28.00 | \$ 28.90 | \$ 30.00 | \$ 30.96 | \$ 35.00 | \$ 36.12 |
| 14 | 21-1/2" X 27" RIP RAP - CLASS D | \$ 24.00 | \$ 24.77 | \$ 28.00 | \$ 28.90 | \$ 30.00 | \$ 30.96 | \$ 35.00 | \$ 36.12 |
| 15 | ROUND BOULDERS (CLASS E) | \$ 32.50 | \$ 33.54 | \$ 36.50 | \$ 37.67 | \$ 40.63 | \$ 41.93 | \$ 45.63 | \$ 47.09 |
| 16 | FLAT BOULDERS | \$ 37.50 | \$ 38.70 | \$ 41.50 | \$ 42.83 | \$ 46.88 | \$ 48.38 | \$ 51.88 | \$ 53.54 |
| 17 | OVERBURDEN | \$ 5.00 | \$ 5.16 | \$ 7.00 | \$ 7.22 | \$ 6.25 | \$ 6.45 | \$ 8.75 | \$ 9.03 |

CALL FOR AVAILABILITY 864-638-4214

APPLICABLE SALES TAX WILL BE ADDED

CREDIT/DEBIT TRANSACTIONS INCLUDE A FEE OF APPROXIMATELY 3.2%

The Oconee County Rock Quarry is authorized to round the final amount collected on cash sales to the nearest five cents for the sole purpose of facilitating cash transactions when one-cent coins are unavailable. This provision applies only to cash payments. All non-cash payments shall be processed for the exact amount due. See Budget Proviso Section 24 for full rounding policy and authorization.

ROCK SOLD WITHOUT WARRANTY

OPERATING HOURS:

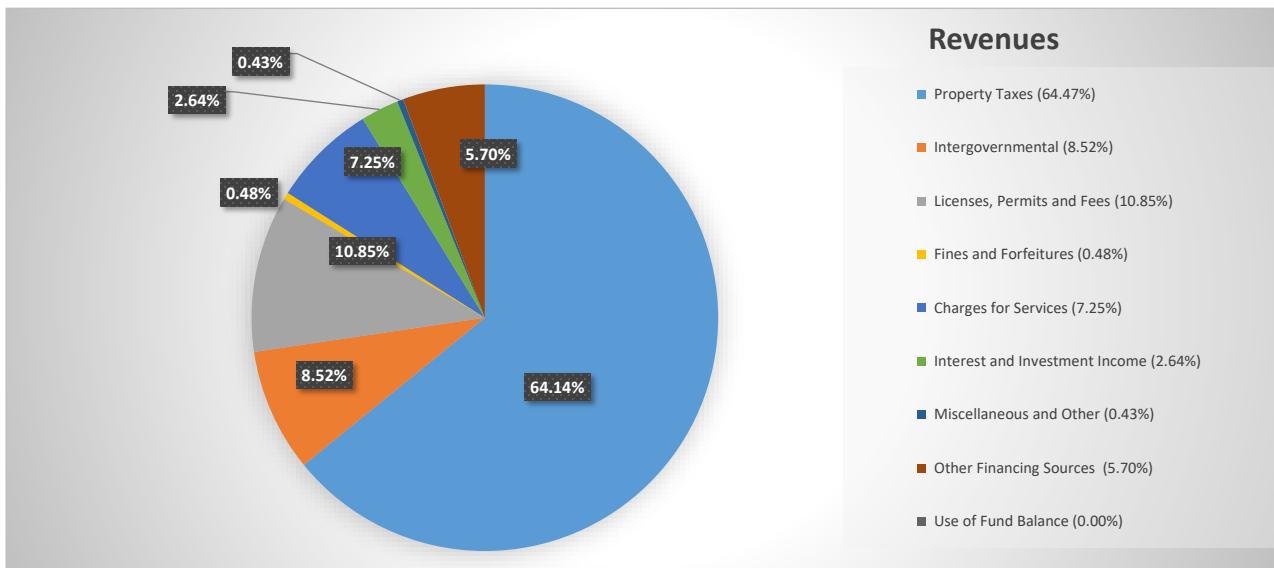
7:30AM - 4:30PM MONDAY - FRIDAY

7:30AM - 11:30AM SATURDAY

Application Fee for Monthly Credit Account - \$100.00

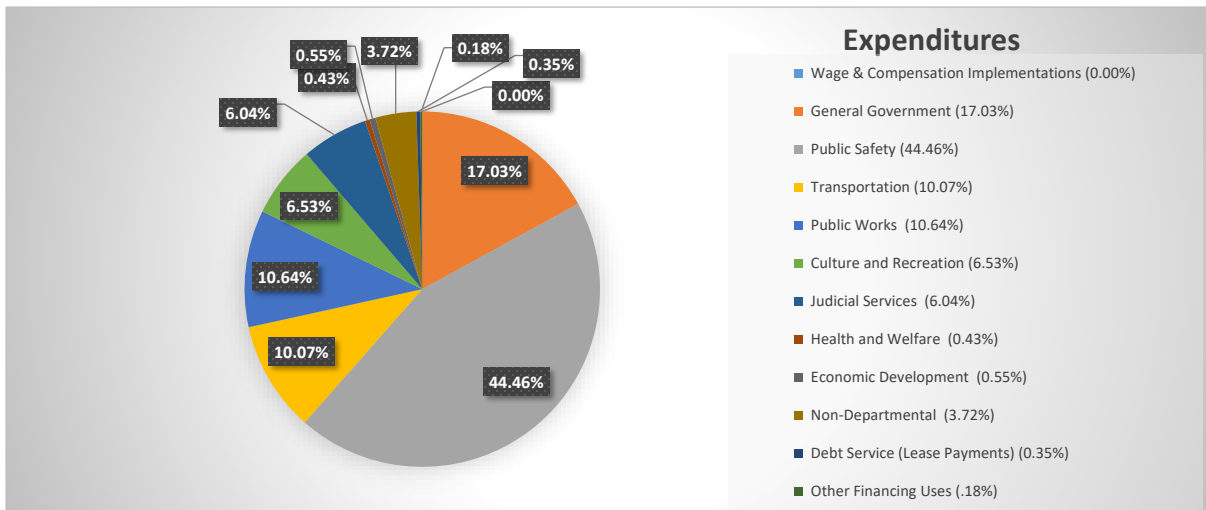
Oconee County, South Carolina
 General Fund Summary
 2026-2027 Budget

| Revenues and Other Financing Sources | | | | | | |
|--------------------------------------|-------------------|-------------------|-------------------|-------------------|---|---------------------------------------|
| Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Original Budget Plus Supplemental Appropriation | FY 2027 Administrator Recommendations |
| Property Tax | 41,474,586 | 41,639,984 | 38,702,368 | 36,225,516 | 38,565,196 | 45,019,010 |
| Intergovernmental | 4,873,704 | 5,423,123 | 4,451,512 | 5,766,220 | 5,773,665 | 5,979,487 |
| Licenses, Permits and Fees | 7,342,104 | 7,427,883 | 7,247,878 | 8,028,503 | 7,749,125 | 7,613,595 |
| Fines and Forfeitures | 257,591 | 320,489 | 323,345 | 338,142 | 353,700 | 339,620 |
| Charges for Services | 4,085,819 | 3,096,829 | 4,479,083 | 4,570,574 | 4,511,000 | 5,089,400 |
| Interest and Investment Income | - | 1,665,781 | 2,919,155 | 2,000,000 | 1,850,000 | 1,850,000 |
| Miscellaneous and Other | 253,868 | 201,233 | 429,768 | 1,081,933 | 321,739 | 302,140 |
| Other Financing Sources | 2,892,957 | 1,273,817 | 882,510 | 1,674,858 | 18,723,899 | 4,000,000 |
| Use of Fund Balance | - | 384,056 | - | - | - | - |
| Wage & Compensation Implementations | - | - | - | - | - | - |
| | 61,180,628 | 61,433,195 | 59,435,620 | 59,685,746 | 77,848,324 | 70,193,252 |



Oconee County, South Carolina
 General Fund Summary
 2026-2027 Budget

| Expenditures and Other Financing Uses | | | | | | |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------------------------|
| Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
| Wage & Compensation Implementations / COLA Increases | | | | - | 565,000 | - |
| General Government | 9,515,403 | 10,566,883 | 10,884,140 | 11,476,782 | 12,243,841 | 11,956,841 |
| Public Safety | 23,342,200 | 25,494,716 | 26,241,904 | 28,892,061 | 28,635,959 | 31,206,673 |
| Transportation | 4,710,529 | 4,750,275 | 5,376,396 | 5,685,380 | 6,437,855 | 7,066,463 |
| Public Works | 5,733,100 | 6,512,273 | 6,583,741 | 7,098,948 | 7,172,370 | 7,470,833 |
| Culture and Recreation | 3,556,090 | 3,675,850 | 3,813,617 | 4,165,464 | 4,150,257 | 4,582,423 |
| Judicial Services | 3,399,225 | 3,271,414 | 3,574,912 | 3,769,267 | 4,011,733 | 4,242,288 |
| Health and Welfare | 285,382 | 269,135 | 274,583 | 275,532 | 280,790 | 299,576 |
| Economic Development | 530,555 | 642,879 | 559,311 | 332,207 | 387,070 | 384,984 |
| Non-Departmental | 4,656,061 | 3,999,539 | 3,061,513 | 6,733,992 | 2,550,967 | 2,610,781 |
| Debt Service (Lease Payments) | 738,542 | 1,031,266 | 1,035,419 | 703,820 | 242,224 | 247,390 |
| Other Financing Uses | 1,718,765 | 149,367 | 85,000 | 95,000 | 179,987 | 125,000 |
| | 58,185,852 | 60,363,597 | 61,490,537 | 69,228,454 | 66,858,053 | 70,193,252 |
| Actual Value of a Mill | 586,604 | 602,892 | 640,128 | 660,000 | 715,000 | - |



Expenditures by Department - Operational and Salary

| Expenditures and Other Financing Uses | | | | | | | |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------------------------|---------------------------------|
| Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations | % of Change |
| General Government | | | | | | | |
| Council - Comp & Wage Study / COLAs | - | - | - | - | 565,000 | - | -100.00% |
| Administrator (717) | 446,949 | 613,849 | 589,676 | 710,964 | 922,214 | 715,545 | -22.41% |
| Assessor (301) | 967,481 | 1,093,914 | 1,084,651 | 1,146,901 | 1,248,881 | 1,318,990 | 5.61% |
| Auditor (302) | 590,127 | 630,095 | 736,372 | 731,423 | 807,520 | 869,475 | 7.67% |
| Board of Assessment Appeals (303) | 1,548 | 4,840 | 336 | (3) | 2,225 | 600 | -73.03% |
| County Attorney (741) | 374,996 | 363,184 | 439,695 | 730,816 | 364,410 | 384,131 | 5.41% |
| County Council (704) | 289,685 | 321,043 | 326,749 | 309,470 | 349,031 | 370,181 | 6.06% |
| Delinquent Tax Collector (305) | 375,455 | 366,063 | 375,793 | 409,560 | 403,667 | 463,607 | 14.85% |
| Facilities Maintenance (714) | 1,326,458 | 1,502,765 | 1,556,283 | 1,604,235 | 1,559,320 | 1,616,736 | 3.68% |
| Finance (708) | 737,673 | 745,375 | 824,418 | 643,248 | 620,661 | 661,206 | 6.53% |
| Human Resources (710) | 428,980 | 403,649 | 390,061 | 379,952 | 391,113 | 429,083 | 9.71% |
| Information Technology (711) | 1,073,081 | 1,467,442 | 1,354,687 | 1,259,945 | 1,254,508 | 1,352,519 | 7.81% |
| Legislative Delegation (706) | 92,659 | 21,883 | 12,257 | 22,343 | 75,187 | 48,431 | -35.59% |
| Planning (712) | 309,604 | 328,903 | 411,697 | 421,022 | 468,024 | 393,396 | -15.95% |
| Procurement (713) | 202,308 | 242,369 | 230,357 | 267,945 | 302,758 | 295,548 | -2.38% |
| Register of Deeds (735) | 328,225 | 337,979 | 352,534 | 407,056 | 404,831 | 417,487 | 3.13% |
| Soil and Water Conservation District (716) | 75,211 | 90,899 | 94,600 | 101,720 | 106,236 | 111,379 | 4.84% |
| Treasurer (306) | 619,985 | 674,373 | 713,968 | 712,534 | 762,067 | 857,747 | 12.56% |
| Vehicle Maintenance (721) | 991,733 | 1,010,572 | 995,043 | 1,191,055 | 1,289,719 | 1,293,667 | 0.31% |
| Voter Registration and Elections (715) | 283,245 | 347,685 | 394,963 | 426,596 | 346,469 | 357,113 | 3.07% |
| Total General Government | 9,515,403 | 10,566,883 | 10,884,140 | 11,476,782 | 12,243,841 | 11,956,841 | -2.34% |
| Acutal Health insurance diff | 516,409 | 502,218 | 621,585 | 882,243 | 1,071,265 | - | % Diff from FY26 to FY27 |
| Actual Total with Health Ins | 10,031,812 | 11,069,101 | 11,505,725 | 12,359,026 | 13,315,106 | 11,956,841 | -10.20% |
| Public Safety | | | | | | | |
| Animal Control (110) | 638,161 | 693,237 | 841,736 | 905,457 | 890,450 | 952,361 | 6.95% |
| Building Codes (702) | 614,805 | 675,193 | 793,508 | 977,022 | 867,865 | 980,540 | 12.98% |
| Communications (104) | 1,754,918 | 1,956,507 | 2,062,305 | 2,137,488 | 2,236,283 | 2,444,504 | 9.31% |
| Coroner (103) | 306,492 | 328,125 | 352,664 | 380,285 | 377,948 | 355,207 | -6.02% |
| Detention Center (106) | 4,563,534 | 4,797,281 | 5,186,304 | 5,709,919 | 6,101,375 | 6,681,477 | 9.51% |
| Fire/Emergency Services (107) | 5,455,831 | 6,104,782 | 4,753,979 | 6,141,215 | 5,088,462 | 5,898,507 | 15.92% |
| Sheriff (101) | 10,008,459 | 10,939,591 | 12,251,409 | 12,640,676 | 13,073,576 | 13,894,077 | 6.28% |
| Total Public Safety | 23,342,200 | 25,494,716 | 26,241,904 | 28,892,061 | 28,635,959 | 31,206,673 | 8.98% |
| Acutal Health insurance diff | 1,339,523 | 1,174,693 | 1,444,420 | 2,254,111 | 2,743,104 | - | % Diff from FY26 to FY27 |
| Actual Total with Health Ins | 24,681,723 | 26,669,408 | 27,686,324 | 31,146,172 | 31,379,063 | 31,206,673 | -0.55% |
| Transportation | | | | | | | |
| Airport (720) | 2,131,089 | 2,009,901 | 2,721,473 | 2,492,593 | 2,970,412 | 3,360,360 | 13.13% |
| Roads and Bridges (601) | 2,579,439 | 2,740,374 | 2,654,923 | 3,192,787 | 3,467,443 | 3,706,103 | 6.88% |
| Total Transportation | 4,710,529 | 4,750,275 | 5,376,396 | 5,685,380 | 6,437,855 | 7,066,463 | 9.76% |
| Acutal Health insurance diff | 245,068 | 213,287 | 268,141 | 366,906 | 434,570 | - | % Diff from FY26 to FY27 |
| Actual Total with Health Ins | 4,955,597 | 4,963,561 | 5,644,537 | 6,052,285 | 6,872,425 | 7,066,463 | 2.82% |

| Expenditures and Other Financing Uses | | | | | | | |
|---------------------------------------|------------------|------------------|------------------|------------------|------------------|---------------------------------------|-----------------------------------|
| Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations | % of Change |
| Public Works | | | | | | | |
| Solid Waste (718) | 5,733,100 | 6,512,273 | 6,583,741 | 7,098,948 | 7,172,370 | 7,470,833 | 4.16% |
| Total Public Works | 5,733,100 | 6,512,273 | 6,583,741 | 7,098,948 | 7,172,370 | 7,470,833 | 4.16% |
| Acutal Health insurance diff | 195,611 | 184,508 | 222,096 | 308,535 | 373,932 | | % Diff from - FY26 to FY27 |
| Actual Total with Health Ins | 5,928,711 | 6,696,781 | 6,805,837 | 7,407,483 | 7,546,302 | 7,470,833 | -1.00% |
| Culture and Recreation | | | | | | | |
| Chau Ram Park (205) | 411,117 | 365,687 | 408,057 | 482,156 | 537,173 | 574,055 | 6.87% |
| High Falls Park (203) | 491,681 | 513,955 | 538,504 | 565,434 | 585,773 | 619,599 | 5.77% |
| Library (206) | 1,426,416 | 1,468,945 | 1,459,575 | 1,552,301 | 1,675,355 | 1,738,689 | 3.78% |
| Parks, Recreation and Tourism (202) | 620,851 | 712,808 | 789,448 | 895,553 | 687,452 | 942,684 | 37.13% |
| South Cove Park (204) | 606,025 | 614,456 | 618,034 | 670,019 | 664,504 | 707,396 | 6.45% |
| Total Culture and Recreation | 3,556,090 | 3,675,850 | 3,813,617 | 4,165,464 | 4,150,257 | 4,582,423 | 10.41% |
| Acutal Health insurance diff | 205,690 | 192,493 | 281,335 | 363,837 | 461,987 | | % Diff from - FY26 to FY27 |
| Actual Total with Health Ins | 3,761,780 | 3,868,343 | 4,094,952 | 4,529,301 | 4,612,244 | 4,582,423 | -0.65% |
| Judicial Services | | | | | | | |
| Clerk of Court (501) | 741,393 | 835,301 | 910,436 | 974,250 | 1,010,565 | 1,056,427 | 4.54% |
| Magistrate (509) | 1,297,720 | 920,480 | 1,027,954 | 1,091,371 | 1,108,306 | 1,157,793 | 4.47% |
| Probate Court (502) | 348,316 | 425,916 | 450,423 | 524,874 | 496,216 | 560,430 | 12.94% |
| Public Defender (510) | 250,000 | 250,000 | 275,000 | 275,000 | 275,000 | 275,000 | 0.00% |
| Solicitor (504) | 761,796 | 839,717 | 911,099 | 903,773 | 1,121,646 | 1,192,638 | 6.33% |
| Total Judicial Services | 3,399,225 | 3,271,414 | 3,574,912 | 3,769,267 | 4,011,733 | 4,242,288 | 5.75% |
| Acutal Health insurance diff | 153,075 | 150,046 | 198,063 | 299,507 | 355,654 | | % Diff from - FY26 to FY27 |
| Actual Total with Health Ins | 3,552,300 | 3,421,460 | 3,772,975 | 4,068,774 | 4,367,387 | 4,242,288 | -2.86% |

| Expenditures and Other Financing Uses | | | | | | | |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------------------------|---------------------------------|
| Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations | % of Change |
| Health and Welfare | | | | | | | |
| Department of Social Services (402) | 11,420 | 10,602 | 10,421 | 10,821 | 10,300 | 10,300 | 0.00% |
| Health Department (403) | 69,029 | 27,785 | 28,008 | 23,753 | 26,600 | 26,600 | 0.00% |
| Veterans' Affairs (404) | 204,933 | 230,748 | 236,154 | 240,958 | 243,890 | 262,676 | 7.70% |
| Total Health and Welfare | 285,382 | 269,135 | 274,583 | 275,532 | 280,790 | 299,576 | 6.69% |
| Acutal Health insurance diff | 15,119 | 14,219 | 17,266 | 25,016 | 30,319 | - | % Diff from FY26 to FY27 |
| Actual Total with Health Ins | 300,501 | 283,354 | 291,849 | 300,548 | 311,109 | 299,576 | -3.71% |
| Economic Development (707) | | | | | | | |
| Acutal Health insurance diff | 20,159 | 18,959 | 23,022 | 15,988 | 30,319 | - | % Diff from FY26 to FY27 |
| Actual Total with Health Ins | 550,714 | 661,838 | 582,333 | 348,195 | 417,389 | 384,984 | -7.76% |
| Non-Departmental - General Government (709) | | | | | | | |
| Non-Departmental - Lease Payments (709) | 738,542 | 1,031,266 | 1,035,419 | 703,820 | 242,224 | 247,390 | 2.13% |
| Other Financing Uses | 1,718,765 | 149,367 | 85,000 | 95,000 | 179,987 | 125,000 | -30.55% |
| Total Expenditures and Other Financing Uses | 57,915,590 | 60,363,597 | 61,490,537 | 69,228,454 | 66,858,053 | 70,193,252 | 4.99% |
| Acutal Health insurance diff | 2,690,655 | 2,450,422 | 3,075,929 | 4,516,143 | 5,501,151 | - | % Diff from FY26 to FY27 |
| Actual Total with Health Ins | 60,876,507 | 62,814,019 | 64,566,466 | 73,744,597 | 71,794,204 | 70,193,252 | -2.23% |

Salary & Fringe

| Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations | % of Change |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|---|----------------|
| General Government | | | | | | | |
| Wage & Compensation Implementations / COLA Increases | | | | - | 565,000 | - | |
| Administrator (717) | 290,904 | 371,908 | 335,937 | 444,186 | 473,699 | 397,795 | -16.02% |
| Assessor (301) | 862,824 | 972,505 | 989,681 | 1,057,664 | 1,141,131 | 1,169,545 | 2.49% |
| Auditor (302) | 494,369 | 552,994 | 614,469 | 623,681 | 653,820 | 695,900 | 6.44% |
| Board of Assessment Appeals (303) | 1,477 | 4,462 | 336 | (3) | 1,625 | - | -100.00% |
| County Attorney (741) | 219,894 | 238,396 | 145,831 | 9,511 | 224,855 | 247,131 | 9.91% |
| County Council (704) | 164,475 | 167,043 | 168,491 | 173,586 | 180,764 | 207,761 | 14.93% |
| Delinquent Tax Collector (305) | 193,948 | 198,124 | 208,631 | 223,636 | 231,061 | 248,687 | 7.63% |
| Facilities Maintenance (714) | 840,633 | 912,484 | 980,704 | 993,006 | 1,045,070 | 1,109,186 | 6.14% |
| Finance Office (708) | 474,839 | 509,675 | 516,135 | 611,626 | 587,676 | 622,746 | 5.97% |
| Human Resources (710) | 302,828 | 284,451 | 273,097 | 280,988 | 291,288 | 309,859 | 6.38% |
| Information Technology (711) | 568,071 | 646,082 | 667,071 | 708,786 | 711,308 | 751,319 | 5.62% |
| Legislative Delegation (706) | 79,969 | 9,806 | - | 9,629 | 61,837 | 35,931 | -41.89% |
| Planning Commission (712) | 263,057 | 309,385 | 362,322 | 399,759 | 420,182 | 347,049 | -17.41% |
| Procurement (713) | 181,505 | 208,734 | 216,004 | 239,378 | 270,133 | 261,523 | -3.19% |
| Register of Deeds (735) | 254,878 | 257,668 | 294,859 | 313,755 | 313,181 | 330,087 | 5.40% |
| Soil and Water Conservation District (716) | 48,540 | 56,480 | 58,725 | 61,256 | 63,598 | 68,991 | 8.48% |
| Treasurer (306) | 462,156 | 503,986 | 517,206 | 492,517 | 532,967 | 591,737 | 11.03% |
| Vehicle Maintenance (721) | 888,651 | 866,659 | 850,394 | 1,027,717 | 1,126,769 | 1,151,217 | 2.17% |
| Voter Registration and Elections (715) | 214,259 | 253,005 | 259,013 | 322,571 | 234,669 | 253,863 | 8.18% |
| Total General Government | 6,807,277 | 7,323,847 | 7,458,908 | 7,993,247 | 9,130,633 | 8,800,327 | -3.62% |
| Acutal Health insurance diff | 516,409 | 502,218 | 621,585 | 882,243 | 1,071,265 | - | |
| Actual Total with Health Ins | 7,323,686 | 7,826,065 | 8,080,493 | 8,875,490 | 10,201,898 | 8,800,327 | -13.74% |
| Public Safety | | | | | | | |
| Animal Control (110) | 411,798 | 417,495 | 481,520 | 555,276 | 557,150 | 587,361 | 5.42% |
| Building Codes (702) | 497,132 | 500,355 | 491,334 | 525,945 | 583,215 | 699,040 | 19.86% |
| Communications ((104) | 1,558,977 | 1,733,518 | 1,838,176 | 1,913,551 | 1,988,333 | 2,121,798 | 6.71% |
| Coroner (103) | 253,101 | 278,789 | 306,528 | 335,225 | 248,668 | 243,107 | -2.24% |
| Detention Center (106) | 3,206,625 | 3,249,872 | 3,624,306 | 3,955,262 | 4,195,425 | 4,515,332 | 7.63% |
| Fire/Emergency Services (107) | 2,565,675 | 3,033,324 | 3,619,168 | 4,866,768 | 4,624,212 | 5,418,967 | 17.19% |
| Sheriff (101) | 8,658,234 | 9,524,873 | 10,573,515 | 11,027,960 | 11,350,526 | 11,992,553 | 5.66% |
| Total Public Safety | 17,151,542 | 18,738,226 | 20,934,547 | 23,179,987 | 23,547,529 | 25,578,158 | 8.62% |
| Acutal Health insurance diff | 1,339,523 | 1,174,693 | 1,444,420 | 2,254,111 | 2,743,104 | - | |
| Actual Total with Health Ins | 18,491,066 | 19,912,918 | 22,378,967 | 25,434,097 | 26,290,633 | 25,578,158 | -2.71% |
| Transportation | | | | | | | |
| Airport (720) | 464,032 | 523,689 | 658,211 | 713,071 | 821,887 | 714,460 | -13.07% |
| Roads and Bridges (601) | 2,128,018 | 2,133,908 | 2,058,390 | 2,609,118 | 2,881,943 | 3,091,553 | 7.27% |
| Total Transportation | 2,592,050 | 2,657,597 | 2,716,601 | 3,322,189 | 3,703,830 | 3,806,013 | 2.76% |
| Acutal Health insurance diff | 245,068 | 213,287 | 268,141 | 366,906 | 434,570 | - | |
| Actual Total with Health Ins | 2,837,119 | 2,870,884 | 2,984,742 | 3,689,095 | 4,138,400 | 3,806,013 | -8.03% |
| Public Works | | | | | | | |
| Solid Waste (718) | 1,914,270 | 2,071,057 | 2,344,202 | 2,563,680 | 2,743,995 | 2,886,008 | 5.18% |
| Total Public Works | 1,914,270 | 2,071,057 | 2,344,202 | 2,563,680 | 2,743,995 | 2,886,008 | 5.18% |
| Acutal Health insurance diff | 195,611 | 184,508 | 222,096 | 308,535 | 373,932 | - | |
| Actual Total with Health Ins | 2,109,881 | 2,255,565 | 2,566,299 | 2,872,214 | 3,117,927 | 2,886,008 | -7.44% |

| Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations | % of Change |
|-------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------------------------|---------------|
| Culture and Recreation | | | | | | | |
| Chau Ram Park (205) | 277,124 | 264,022 | 291,982 | 376,132 | 433,388 | 467,770 | 7.93% |
| High Falls Park (203) | 311,259 | 355,283 | 377,677 | 428,061 | 435,225 | 468,551 | 7.66% |
| Library (206) | 1,022,602 | 1,093,332 | 1,074,142 | 1,159,458 | 1,270,711 | 1,350,940 | 6.31% |
| Parks, Recreation and Tourism (202) | 271,797 | 288,284 | 362,004 | 456,332 | 338,752 | 593,984 | 75.34% |
| South Cove Park (204) | 346,013 | 388,088 | 383,448 | 413,401 | 427,557 | 458,949 | 7.34% |
| Total Culture and Recreation | 2,228,795 | 2,389,009 | 2,489,253 | 2,833,384 | 2,905,633 | 3,340,194 | 14.96% |
| Acutal Health insurance diff | 205,690 | 192,493 | 281,335 | 363,837 | 461,987 | - | - |
| Actual Total with Health Ins | 2,434,485 | 2,581,501 | 2,770,588 | 3,197,221 | 3,367,620 | 3,340,194 | -0.81% |
| Judicial Services | | | | | | | |
| Clerk of Court (501) | 610,466 | 685,536 | 785,457 | 842,558 | 859,720 | 915,082 | 6.44% |
| Magistrate (509) | 771,147 | 820,174 | 923,231 | 989,892 | 993,916 | 1,040,983 | 4.74% |
| Probate Court (502) | 285,032 | 341,719 | 385,338 | 408,988 | 409,516 | 441,498 | 7.81% |
| Public Defender (510) | - | - | - | - | - | - | - |
| Solicitor (504) | 758,383 | 835,906 | 907,712 | 874,976 | 1,117,646 | 1,188,638 | 6.35% |
| Total Judicial Services | 2,425,028 | 2,683,335 | 3,001,738 | 3,116,414 | 3,380,798 | 3,586,201 | 6.08% |
| Acutal Health insurance diff | 153,075 | 150,046 | 198,063 | 299,507 | 355,654 | - | - |
| Actual Total with Health Ins | 2,578,102 | 2,833,381 | 3,199,800 | 3,415,920 | 3,736,452 | 3,586,201 | -4.02% |
| Health and Welfare | | | | | | | |
| Department of Social Services (402) | - | - | - | - | - | - | - |
| Health Department (403) | - | - | - | - | - | - | - |
| Veterans' Affairs (404) | 198,407 | 209,767 | 220,176 | 228,333 | 229,462 | 246,741 | 7.53% |
| Total Health and Welfare | 198,407 | 209,767 | 220,176 | 228,333 | 229,462 | 246,741 | 7.53% |
| Acutal Health insurance diff | 15,119 | 14,219 | 17,266 | 25,016 | 30,319 | - | - |
| Actual Total with Health Ins | 213,526 | 223,986 | 237,442 | 253,349 | 259,781 | 246,741 | -5.02% |
| Economic Development (707) | 273,820 | 336,022 | 335,391 | 306,426 | 332,730 | 327,384 | -1.61% |
| Acutal Health insurance diff | 20,159 | 18,959 | 23,022 | 15,988 | 30,319 | - | - |
| Actual Total with Health Ins | 293,979 | 354,981 | 358,413 | 322,414 | 363,049 | 327,384 | -9.82% |
| Non-Departmental (709) | 2,705,820 | 2,164,684 | 1,089,970 | 3,755,349 | 295,967 | 404,000 | |
| Total Salary & Fringe | 36,297,008 | 38,573,544 | 40,590,786 | 47,299,008 | 46,835,577 | 48,975,026 | 4.57% |
| Acutal Health insurance diff | 2,690,655 | 2,450,422 | 3,075,929 | 6,516,143 | 5,501,151 | - | - |
| Actual Total with Health Ins | 38,987,663 | 41,023,966 | 43,666,715 | 53,815,151 | 52,336,728 | 48,975,026 | -6.42% |

Operational

| Expenditures and Other Financing Uses | | | | | | |
|--|------------------|------------------|------------------|------------------|------------------|---------------------------------------|
| Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
| General Government | | | | | | |
| Salary Increases | - | - | - | - | 565,000 | - |
| | - | - | - | - | 565,000 | - |
| Administrator (717) | 156,045 | 241,941 | 253,738 | 266,778 | 448,515 | 317,750 |
| Assessor (301) | 104,657 | 121,409 | 94,970 | 89,238 | 107,750 | 149,445 |
| Auditor (302) | 95,758 | 77,101 | 121,903 | 107,743 | 153,700 | 173,575 |
| Board of Assessment Appeals (303) | 71 | 378 | - | - | 600 | 600 |
| County Attorney (741) | 155,102 | 124,788 | 293,864 | 721,305 | 139,555 | 137,000 |
| County Council (704) | 125,210 | 154,000 | 158,258 | 135,885 | 168,267 | 162,420 |
| Delinquent Tax Collector (305) | 181,507 | 167,939 | 167,162 | 185,923 | 172,606 | 214,920 |
| Facilities Maintenance (714) | 485,825 | 590,281 | 575,579 | 611,229 | 514,250 | 507,550 |
| Finance Office (708) | 262,834 | 235,700 | 308,282 | 31,622 | 32,985 | 38,460 |
| Human Resources (710) | 126,152 | 119,198 | 116,964 | 98,965 | 99,825 | 119,224 |
| Information Technology (711) | 505,010 | 821,360 | 687,616 | 551,159 | 543,200 | 601,200 |
| Legislative Delegation (706) | 12,690 | 12,077 | 12,257 | 12,714 | 13,350 | 12,500 |
| Planning Commission (712) | 46,547 | 19,518 | 49,375 | 21,264 | 47,842 | 46,347 |
| Procurement (713) | 20,804 | 33,636 | 14,353 | 28,567 | 32,625 | 34,025 |
| Register of Deeds (735) | 73,347 | 80,311 | 57,675 | 93,301 | 91,650 | 87,400 |
| Soil and Water Conservation District (716) | 26,671 | 34,419 | 35,875 | 40,464 | 42,638 | 42,388 |
| Treasurer (306) | 157,829 | 170,388 | 196,762 | 220,017 | 229,100 | 266,010 |
| Vehicle Maintenance (721) | 103,082 | 143,913 | 144,649 | 163,337 | 162,950 | 142,450 |
| Voter Registration and Elections (715) | 68,986 | 94,680 | 135,950 | 104,025 | 111,800 | 103,250 |
| Total General Government | 2,708,127 | 3,243,036 | 3,425,232 | 3,483,536 | 3,678,208 | 3,156,514 |
| Public Safety | | | | | | |
| Animal Control (110) | 226,363 | 275,742 | 360,216 | 350,181 | 333,300 | 365,000 |
| Building Codes (702) | 117,673 | 174,838 | 302,174 | 451,077 | 284,650 | 281,500 |
| Communications (104) | 195,941 | 222,989 | 224,129 | 223,937 | 247,950 | 277,950 |
| Coroner (103) | 53,391 | 49,336 | 46,136 | 45,060 | 129,280 | 112,100 |
| Detention Center (106) | 1,356,909 | 1,547,409 | 1,561,998 | 1,754,657 | 1,905,950 | 2,154,113 |
| Fire/Emergency Services (107) | 2,890,156 | 3,071,458 | 1,134,811 | 1,274,447 | 464,250 | 449,450 |
| Sheriff (101) | 1,350,225 | 1,414,718 | 1,677,894 | 1,612,716 | 1,723,050 | 1,814,800 |
| Total Public Safety | 6,190,658 | 6,756,490 | 5,307,357 | 5,712,074 | 5,088,430 | 5,454,913 |
| Transportation | | | | | | |
| Airport (720) | 1,667,057 | 1,486,212 | 2,063,262 | 1,779,521 | 2,148,525 | 2,645,900 |
| Roads and Bridges (601) | 451,421 | 606,466 | 596,533 | 583,669 | 585,500 | 614,550 |
| Total Transportation | 2,118,478 | 2,092,678 | 2,659,795 | 2,363,190 | 2,734,025 | 3,260,450 |
| Public Works | | | | | | |
| Solid Waste (718) | 3,818,831 | 4,441,216 | 4,239,538 | 4,535,268 | 4,428,375 | 4,584,825 |
| Total Public Works | 3,818,831 | 4,441,216 | 4,239,538 | 4,535,268 | 4,428,375 | 4,584,825 |

Operational

| Expenditures and Other Financing Uses | | | | | | |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|---|
| Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
| Culture and Recreation | | | | | | |
| Chau Ram Park (205) | 133,993 | 101,665 | 116,075 | 106,024 | 103,785 | 106,285 |
| High Falls Park (203) | 180,422 | 158,672 | 160,826 | 137,374 | 150,548 | 151,048 |
| Library (206) | 403,814 | 375,613 | 385,433 | 392,844 | 404,644 | 387,749 |
| Parks, Recreation and Tourism (202) | 349,054 | 424,524 | 427,444 | 439,221 | 348,700 | 348,700 |
| South Cove Park (204) | 260,012 | 226,368 | 234,586 | 256,618 | 236,947 | 248,447 |
| Total Culture and Recreation | 1,327,295 | 1,286,842 | 1,324,364 | 1,332,080 | 1,244,624 | 1,242,229 |
| Judicial Services | | | | | | |
| Clerk of Court (501) | 130,927 | 149,765 | 124,979 | 131,692 | 150,845 | 141,345 |
| Magistrate (509) | 526,573 | 100,306 | 104,723 | 101,478 | 114,390 | 116,810 |
| Probate Court (502) | 63,284 | 84,197 | 65,085 | 115,886 | 86,700 | 62,100 |
| Public Defender (510) | 250,000 | 250,000 | 275,000 | 275,000 | 275,000 | 275,000 |
| Solicitor (504) | 3,413 | 3,811 | 3,388 | 28,797 | 4,000 | 4,000 |
| Total Judicial Services | 974,197 | 588,078 | 573,175 | 652,854 | 630,935 | 599,255 |
| Health and Welfare | | | | | | |
| Department of Social Services (402) | 11,420 | 10,602 | 10,421 | 10,821 | 10,300 | 10,300 |
| Health Department (403) | 69,029 | 27,785 | 28,008 | 23,753 | 26,600 | 26,600 |
| Veterans' Affairs (404) | 6,526 | 20,981 | 15,978 | 12,625 | 14,428 | 15,935 |
| Total Health and Welfare | 86,975 | 59,368 | 54,407 | 47,199 | 51,328 | 52,835 |
| Economic Development (707) | 256,735 | 306,857 | 223,920 | 25,781 | 54,340 | 57,600 |
| Non-Departmental (709) | 1,950,241 | 1,834,854 | 1,971,543 | 2,978,643 | 2,255,000 | 2,206,781 |
| Debt Service Lease Payments | 738,542 | 1,031,266 | 1,035,419 | 703,820 | 242,224 | 247,390 |
| Other Financing Uses | 1,718,765 | 149,367 | 85,000 | 95,000 | 179,987 | - |
| Total Expenditures and Other Financing Uses | 21,888,844 | 21,790,053 | 20,899,751 | 21,929,446 | 21,152,476 | 20,862,792 |

**Oconee County, South Carolina
All Other Revenue**

| Account Number | Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
|----------------------------|--|-------------------|-------------------|-------------------|-------------------|-------------------|---|
| 010-080-00805-00190 | SC Cares COVID | - | - | 17,909 | - | - | - |
| 010-080-00805-10290 | Gain/Loss on Sales of Forfeited Land | (156,566) | (9,185) | - | - | - | - |
| 010-080-00805-10311 | Noise Ord Permit Fee | 50 | 150 | 250 | 150 | 200 | 200 |
| 010-080-00805-10312 | Franchise Fee Cable TV | 259,003 | 263,118 | 250,747 | 232,011 | 260,000 | 250,000 |
| 010-080-00805-10320 | Rent - USDA Building | 7,684 | (1,549) | (611) | 3,905 | 7,800 | 7,800 |
| 010-080-00805-10321 | Rent - Bantam Chef | 3,000 | 3,000 | 3,000 | 2,750 | 3,000 | 3,000 |
| 010-080-00805-10340 | Miscellaneous Income | 100,538 | 91,410 | 303,363 | 1,012,793 | 200,000 | 100,000 |
| 010-080-00805-10343 | Brady Lease Revenue | - | - | - | 568 | - | - |
| 010-080-00805-10385 | Land Sales - Forfeited Land Commission | 98,126 | 17,310 | 611 | 236 | 25,000 | 20,000 |
| 010-080-00805-10386 | Auditor FLC Processing Fees | 8,060 | 1,400 | 60 | 40 | 1,000 | 1,000 |
| 010-080-00805-10387 | Auditor FLC Delinquent Tax Fee | 105,625 | 18,480 | 1,080 | 920 | 10,000 | 10,000 |
| 010-080-00805-15406 | Credit Application Fees | (406) | 2,262 | 2,030 | 1,500 | 1,200 | 1,200 |
| 010-081-00810-15000 | 1/2 Pollution Control Fine | 25,535 | 9,550 | 10,922 | 20,000 | 10,000 | 10,000 |
| 010-081-00810-20005 | State Aid to Subdivisions | 2,326,642 | 3,930,292 | 2,575,717 | 3,492,149 | 3,872,957 | 4,068,570 |
| 010-081-00810-20060 | Flood Control | 45,148 | 98,621 | 248,697 | - | 128,000 | 100,000 |
| 010-081-00810-20065 | TNC Act Local Assessment Fees | 4,260 | 5,475 | 7,529 | 7,676 | 8,200 | 8,900 |
| 010-081-00810-22950 | SCABL On Premise License | 39,750 | 26,050 | 29,150 | 38,300 | 34,000 | 36,100 |
| 010-082-00825-00191 | FEMA 2020 Tornado | 11,333 | - | - | 443,160 | - | - |
| 010-082-00825-00192 | FEMA 2020 Flooding | 86,701 | - | 69,388 | - | - | - |
| 010-082-00830-40030 | Federal Owned Land PILT | 181,193 | 162,502 | 242,532 | 168,704 | 225,000 | 190,700 |
| Several | Interest - Administrative Investment | - | 1,665,781 | 2,919,155 | 2,000,000 | 1,850,000 | 1,850,000 |
| Total Other Revenue | | 3,145,677 | 6,284,667 | 6,681,529 | 7,424,863 | 6,636,357 | 6,657,470 |

Other Financing Sources and Uses

| | | | | | | | |
|--------------------------------------|--------------------------------------|------------------|------------------|------------------|------------------|------------------|-------------------|
| 010-090-00170-70230 | Transfer From State Accommodations | 50,456 | 44,527 | 53,004 | 55,958 | 50,000 | - |
| 010-090-00170-70235 | Transfer From Local Accommodations | - | - | - | 500,000 | - | - |
| 010-080-00805-10305 | Sale of Capital Assets | - | - | - | - | - | - |
| 010-080-00805-10300 | Non-Capital Sales | 727 | 20 | 227 | 2,733 | - | 1,000 |
| 010-090-00170-07190 | Insurance Recovery & Health Plan | 138,750 | 202,032 | 58,311 | 100,000 | 100,000 | - |
| 010-090-00180-07191 | OFS Insurance Proceeds Prepaid Legal | 5,219 | 27,258 | 710 | 128,317 | 25,000 | - |
| | Proceeds from Capital Lease | 1,359,734 | - | - | - | - | - |
| 010-090-00170-70017 | Transfer From Rock Quarry | 1,000,000 | 1,000,000 | 750,000 | 890,583 | 2,000,000 | 4,000,000 |
| Total Other Financing Sources | | 2,554,886 | 1,273,837 | 862,252 | 1,677,591 | 2,175,000 | 4,001,000 |
| Total All other Revenues | | 5,700,563 | 7,558,504 | 7,543,781 | 9,102,454 | 8,811,357 | 10,658,470 |

Oconee County, South Carolina
Program Revenue

| Account Number | Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
|--|---|------------------|------------------|------------------|------------------|------------------|---------------------------------------|
| 010-080-00805-10900 | Airport - Hangar Rent | 127,960 | 136,496 | 136,235 | 136,872 | 146,000 | 146,000 |
| 010-080-00805-10904 | Airport Comm./Mechanic | 6,300 | 6,300 | 5,775 | 6,300 | 6,300 | 6,300 |
| 010-080-00805-10905 | Tie Down | 3,915 | 3,610 | 4,800 | 6,810 | 4,000 | 7,200 |
| 010-080-00805-10906 | Airport Miscellaneous | 976 | 767 | 1,095 | 932 | 1,000 | 1,000 |
| 010-080-00805-10911 | Bare Land Lease | 2,743 | 3,094 | 412 | 358 | 400 | 400 |
| 010-080-00805-10912 | Airport - Call Out Fees | 32,550 | 25,750 | 27,550 | 46,150 | 33,000 | 33,000 |
| 010-080-00805-10913 | Airport - Long-Term Parking Fees | 9,650 | 7,400 | 12,495 | 18,300 | 13,800 | 14,000 |
| 010-080-00805-10914 | Airport - Ramp Fee | 153,405 | 86,715 | 130,835 | 138,170 | 136,000 | 136,000 |
| 010-080-00805-10915 | Airport Special Events | 1,375 | - | 2,225 | 925 | 1,000 | 1,000 |
| 010-080-00805-10916 | Airport Shuttle - SR Solutions | 1,341 | - | - | - | - | - |
| 010-080-00805-10980 | Airport - Aviation Fuel | 296,796 | 205,086 | 330,451 | 314,492 | 328,000 | 328,000 |
| 010-080-00805-10990 | Airport - Jet Fuel | 1,974,099 | 1,371,552 | 2,545,160 | 2,481,891 | 2,500,000 | 3,000,000 |
| Airport Total | | 2,611,110 | 1,846,770 | 3,197,033 | 3,151,201 | 3,169,500 | 3,672,900 |
| 010-080-00805-11100 | Dog Adoption Fees | 10,660 | 4,305 | 9,863 | 19,103 | - | - |
| 010-080-00805-11101 | Cat Adoption Fees | 18,940 | 19,525 | 21,890 | 29,705 | - | - |
| 010-080-00805-11103 | Animal Boarding Fees | 270 | 250 | - | 10 | - | - |
| 010-080-00805-11106 | Animal Control Miscellaneous Revenue | 17,532 | 14,932 | 15,407 | 16,163 | 15,000 | 15,000 |
| Animal Control Total | | 47,402 | 39,012 | 47,160 | 64,981 | 15,000 | 15,000 |
| 010-080-00805-11703 | Map Copies Assessor | 1,549 | - | 1,383 | 857 | 1,000 | 1,000 |
| Assessor Total | | 1,549 | - | 1,383 | 857 | 1,000 | 1,000 |
| 010-080-00805-13700 | Building Codes | 1,458,453 | 1,703,103 | 1,486,879 | 1,957,436 | 1,716,000 | 1,900,000 |
| 010-080-00805-13701 | Building Codes Mobile Home Fees | 23,590 | 22,890 | 25,340 | 20,980 | 25,000 | 24,000 |
| 010-080-00805-13705 | Building Codes Plan Review Fees | 92,761 | 176,682 | 137,674 | 253,890 | 210,000 | 175,000 |
| 010-080-00805-13706 | Subdivision Plan Review Fees | 4,750 | 13,635 | 16,315 | 100,525 | 54,000 | 75,000 |
| 010-080-00805-13723 | Code Book Revenues | 325 | 1,200 | 1,345 | 1,090 | 1,300 | 500 |
| 010-080-00805-60735 | One Stop Recording Fees | 6,425 | 6,000 | 6,925 | 6,300 | 7,000 | 5,000 |
| Building Codes Total | | 1,586,304 | 1,923,510 | 1,674,478 | 2,340,220 | 2,013,300 | 2,179,500 |
| 010-080-00805-00205 | Chau Ram Park | 85,946 | 66,512 | 74,108 | 62,677 | 70,000 | 80,000 |
| Chau Ram Park Total | | 85,946 | 66,512 | 74,108 | 62,677 | 70,000 | 80,000 |
| 010-080-00805-11900 | Clerk of Court | 198,619 | 231,440 | 245,163 | 300,412 | 250,000 | 300,000 |
| 010-080-00805-16020 | Master in Equity | 6,585 | 7,485 | 11,540 | 8,750 | 8,600 | 11,000 |
| 010-081-00810-21900 | Clerk of Court Supplement (State) | 1,575 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| Clerk of Court Total | | 206,779 | 253,925 | 271,703 | 324,162 | 273,600 | 326,000 |
| 010-081-00810-21200 | Coroner Supplement (State) | 1,575 | 1,575 | 15,000 | 15,000 | 15,000 | 15,000 |
| Coroner Total | | 1,575 | 1,575 | 15,000 | 15,000 | 15,000 | 15,000 |
| 010-080-00805-10285 | Tax Sale Fees | 221,694 | 207,104 | 198,220 | 218,605 | 215,000 | 200,000 |
| 010-080-00805-12501 | Tax Collector Fees | 37,408 | 42,560 | 40,661 | 52,267 | 44,000 | 45,000 |
| Delinquent Tax Total | | 259,102 | 249,664 | 238,881 | 270,872 | 259,000 | 245,000 |
| 010-082-00830-25500 | Department of Social Services (Federal) | 18,416 | 38,514 | 30,655 | 21,227 | 30,000 | 30,000 |
| Department of Social Services Total | | 18,416 | 38,514 | 30,655 | 21,227 | 30,000 | 30,000 |
| 010-080-00805-00203 | High Falls Park | 220,798 | 261,970 | 246,719 | 221,055 | 240,000 | 250,000 |
| High Falls Park Total | | 220,798 | 261,970 | 246,719 | 221,055 | 240,000 | 250,000 |
| 010-080-00805-62051 | Fairplay Recreation Area Revenue | 3,092 | - | 538 | 545 | - | - |
| 010-080-00805-62052 | Lawrence Bridge Rec Area Revenue | 2,512 | - | - | - | - | - |
| 010-080-00805-62053 | Mullins Ford Rec Area Revenue | 336 | - | - | - | - | - |
| 010-080-00805-62054 | Choestoea Landing Revenue | 962 | - | - | - | - | - |
| 010-080-00805-62055 | Port Bass Landing Revenue | 1,095 | - | - | - | - | - |
| 010-080-00805-62056 | Seneca Creek Landing Revenue | 333 | - | - | - | - | - |
| 010-080-00805-62057 | South Union Landing Revenue | 333 | - | - | - | - | - |
| Parks and Recreation Total | | 8,663 | - | 538 | 545 | - | - |
| 010-080-00805-11000 | Library Fines and Fees | 13,262 | 12,402 | 12,053 | 12,797 | 12,850 | 12,850 |
| Library Total | | 13,262 | 12,402 | 12,053 | 12,797 | 12,850 | 12,850 |
| 010-080-00805-16001 | Magistrate Fines | 255,207 | 316,815 | 320,534 | 335,870 | 350,000 | 335,540 |
| 010-080-00805-16002 | Magistrate Court Fees | 2,729 | 307 | 41 | 205 | 1,800 | 350 |
| 010-080-00805-16003 | Magistrate Civil Paper Fees | 84,196 | 91,163 | 93,174 | 103,521 | 100,000 | 156,750 |
| 010-080-00805-16004 | 25% Boating Fines Retained | 1,192 | 1,145 | 1,533 | 1,506 | 1,600 | 2,580 |
| 010-080-00805-16016 | Litter Fines (90% GF) | 559 | 1,476 | 765 | 716 | 1,500 | 1,200 |
| 010-080-00805-16030 | Magistrate Collection Cost | 2,660 | 2,826 | 2,842 | 2,437 | 3,000 | 2,230 |
| Magistrate Total | | 346,543 | 413,732 | 418,889 | 444,254 | 457,900 | 498,650 |
| 010-080-00805-13724 | Land Use Appeals - Planning | 4,250 | 3,500 | 7,675 | 6,900 | 7,275 | 7,000 |
| 010-080-00805-13724 | Planning Documents | 6,378 | - | - | - | - | - |
| 010-080-00805-10370 | Communication Tower Fees | 53,000 | 25,000 | 12,000 | 47,000 | 25,000 | 35,000 |
| 010-080-00805-13753 | Zoning Permit Fees | 28,850 | 30,775 | 28,500 | 28,500 | 27,000 | 25,000 |
| Planning Total | | 92,478 | 59,275 | 48,175 | 82,400 | 59,275 | 67,000 |

Oconee County, South Carolina
Program Revenue

| Account Number | Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
|---------------------------------------|--|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------------------------|
| 010-080-00805-12301 | Probate Judge Estates | 197,607 | 131,770 | 149,670 | 239,772 | 200,000 | 185,500 |
| 010-080-00805-12302 | Probate Judge Advertising | 140,144 | 158,100 | 136,604 | 119,740 | 136,000 | 120,000 |
| 010-080-00805-12304 | Probate Judge Marriage Licenses | 9,085 | 19,852 | 19,338 | 10,446 | 21,000 | 21,000 |
| 010-080-00805-12305 | Probate Judge Returns | 360 | 120 | 302 | 10 | 200 | 200 |
| 010-080-00805-12306 | Miscellaneous - Probate Judge | 29,992 | 40,451 | 72,308 | 12,637 | 36,000 | 25,000 |
| 010-080-00805-12307 | Probate Judge Marriage Certificates | 6,417 | 6,139 | 7,143 | 13,246 | 7,250 | 7,000 |
| 010-080-00805-12308 | Probate Judge Marriage Ceremony | 4,292 | 4,465 | 6,857 | 7,595 | 8,000 | 7,500 |
| 010-081-00810-22300 | Probate Judge Supplement (State) | 1,575 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| Probate Judge Total | | 389,472 | 375,897 | 407,222 | 418,447 | 423,450 | 381,200 |
| 010-080-00805-14100 | Register of Deeds | 1,734,133 | 1,372,839 | 1,748,253 | 1,383,976 | 1,600,000 | 1,337,315 |
| 010-080-00805-11902 | 3% State Document Fee | 96,778 | 73,294 | 71,266 | 75,286 | 74,000 | 72,000 |
| 010-081-00810-21400 | Register of Deeds Supplement (State) | 1,575 | 1,575 | 15,000 | 15,000 | 15,000 | 15,000 |
| Register of Deeds Total | | 1,832,486 | 1,447,708 | 1,834,519 | 1,474,263 | 1,689,000 | 1,424,315 |
| 010-080-00805-10601 | Encroachment Fees - Roads and Bridges | 24,642 | 31,748 | 26,341 | 39,259 | 39,000 | 39,000 |
| 010-080-00805-60003 | Storm Water Assistance Fund | 8,463 | 7,077 | 7,324 | 14,401 | 14,000 | 7,000 |
| 010-080-00805-60105 | Sign Fees - Roads and Bridges | 3,043 | 2,541 | 1,703 | 1,938 | 2,000 | 1,700 |
| Road Department Total | | 36,148 | 41,366 | 35,368 | 55,598 | 55,000 | 47,700 |
| 010-080-00805-00900 | Sheriff-Voluntary Extra Duty Pay | 142,980 | 176,512 | 229,652 | 239,563 | 287,000 | 287,000 |
| 010-080-00805-10400 | Sheriff Civil Fees | 7,585 | 7,435 | 9,545 | 9,485 | 9,750 | 9,500 |
| 010-080-00805-10401 | Miscellaneous - Sheriff | 23,787 | 2,714 | 2,293 | 3,803 | 3,000 | 3,000 |
| 010-080-00805-16024 | Litter Fine In Lieu of Pickup | 480 | 480 | 360 | - | 400 | 100 |
| 010-081-00810-20400 | Sheriff Supplement (State) | 1,575 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| 010-080-00805-10403 | SDOC School Resource Officer Reimbursement | 547,458 | 593,504 | 698,074 | 811,914 | 895,000 | 985,000 |
| 010-082-00830-25600 | Sheriff Title IVD Service of Process (Federal) | 8,976 | 6,798 | 6,815 | 6,567 | 9,000 | 7,000 |
| Sheriff's Total | | 732,841 | 802,443 | 961,739 | 1,086,332 | 1,219,150 | 1,306,600 |
| 010-080-00805-20800 | Soil and Water | 6,139 | 6,139 | 6,139 | 6,139 | 6,139 | 6,140 |
| Soil and Water Total | | 6,139 | 6,139 | 6,139 | 6,139 | 6,139 | 6,140 |
| 010-080-00805-10504 | Worthless Checks | 2,050 | 2,009 | 1,845 | 1,640 | 1,800 | 1,800 |
| 010-080-00805-16006 | Solicitor's Traffic Education | 153 | 573 | 153 | 51 | 200 | 200 |
| 010-080-00810-74700 | Solicitors Extra State Funding | - | - | - | 158,744 | - | - |
| Solicitor Total | | 2,203 | 2,582 | 1,998 | 160,435 | 2,000 | 2,000 |
| 010-080-00805-14904 | Solid Waste Impact Fee for Tires | 14,795 | 11,903 | 13,302 | 10,293 | 11,500 | 14,000 |
| 010-080-49807-14900 | Solid Waste Tipping Fees | 2,497,785 | 2,671,576 | 2,378,991 | 2,642,026 | 2,600,000 | 2,500,000 |
| 010-080-49807-14902 | Solid Waste - Recyclables | 579,530 | 309,846 | 295,557 | 443,634 | 315,000 | 350,000 |
| 010-081-00810-14904 | Impact Fee For Tires (State) | 33,187 | 58,562 | 32,529 | 48,301 | 33,000 | 40,000 |
| Solid Waste Total | | 3,125,297 | 3,051,887 | 2,720,379 | 3,144,254 | 2,959,500 | 2,904,000 |
| 010-080-00805-00204 | South Cove Park | 439,026 | 434,854 | 437,301 | 452,550 | 430,000 | 450,000 |
| South Cove Park Total | | 439,026 | 434,854 | 437,301 | 452,550 | 430,000 | 450,000 |
| 010-080-00805-00306 | PRT Season Pass/Treasurer | 815 | 365 | 400 | 275 | 500 | 500 |
| 010-080-00805-10310 | Vehicle Decal Fees | 71,256 | 73,895 | 73,523 | 76,514 | 76,000 | 80,000 |
| Treasurer Total | | 72,071 | 74,260 | 73,923 | 76,789 | 76,500 | 80,500 |
| 010-081-00810-25900 | Veterans' Affairs (State) | 5,615 | 5,784 | 6,073 | 6,209 | 6,208 | 6,208 |
| Veterans' Affairs Total | | 5,615 | 5,784 | 6,073 | 6,209 | 6,208 | 6,208 |
| 010-081-00810-21300 | Registration Board (State) | 7,500 | 7,500 | 7,187 | 6,000 | 7,500 | 12,500 |
| 010-081-00825-97715 | SC State Election Reimb Revenue | 41,711 | 36,986 | 52,973 | 99,547 | 40,000 | 50,000 |
| Voters Registration Total | | 49,211 | 44,486 | 60,160 | 105,547 | 47,500 | 62,500 |
| Grand Total of Program Revenue | | 11,969,638 | 11,192,297 | 12,574,876 | 13,777,756 | 13,290,872 | 13,814,063 |

**Oconee County, South Carolina
Property Taxes
2026-2027 Budget**

| Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
|-----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------------------------|
| *Real Estate | 33,294,286 | 33,135,138 | 31,483,940 | 28,798,746 | 31,573,878 | 37,996,875 |
| *Vehicle | 2,786,072 | 2,971,555 | 2,906,500 | 2,671,323 | 2,523,885 | 2,818,830 |
| *Watercraft | 854,142 | 923,216 | 863,832 | 787,926 | 913,390 | 400,305 |
| Fee-In-Lieu | 1,950,080 | 2,267,197 | 1,515,859 | 1,553,973 | 1,500,000 | 1,750,000 |
| Merchants Inventory | 75,043 | 75,043 | 75,043 | 75,043 | 75,043 | 75,000 |
| Heavy Equipment Rental Fee | - | 6,558 | 11,658 | 24,116 | 10,000 | 12,000 |
| Motor Carrier | 485,822 | 478,912 | 363,473 | 429,627 | 392,000 | 325,000 |
| Manufacturer's Exemption | 348,167 | 217,712 | 282,527 | 289,238 | 285,000 | 290,000 |
| Manufacturer PVE Reimb | 87,722 | 391,861 | 296,726 | 318,758 | 300,000 | 301,000 |
| County Penalty | 168,244 | 189,788 | 201,728 | 189,000 | 189,000 | 150,000 |
| Delinquent | 1,425,008 | 983,004 | 701,082 | 1,087,766 | 803,000 | 900,000 |
| Total Property Taxes | 41,474,586 | 41,639,984 | 38,702,368 | 36,225,516 | 38,565,196 | 45,019,010 |

* Used to Calculate Millage

Budget Numbers by Fiscal Years

| Description | FY 2022 Budget | FY 2023 Budget | FY 2024 Budget | FY 2025 Budget | FY 2026 Budget | FY 2027 Administrator Recommendations |
|-----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------------------------|
| Real Estate | 34,957,132 | 37,335,450 | 31,483,940 | 30,937,000 | 31,573,878 | 37,996,875 |
| Vehicle | 2,642,500 | 2,731,500 | 2,906,500 | 2,706,584 | 2,523,885 | 2,818,830 |
| Watercraft | 700,000 | 825,000 | 835,000 | 915,000 | 913,390 | 400,305 |
| Fee-In-Lieu | 1,800,000 | 1,900,000 | 2,100,000 | 2,350,000 | 1,500,000 | 1,750,000 |
| Merchants Inventory | 75,000 | 75,000 | 75,000 | 75,043 | 75,043 | 75,000 |
| Heavy Equipment Rental Fee | - | - | - | 20,000 | 10,000 | 12,000 |
| Motor Carrier | 170,753 | 170,753 | 350,000 | 400,000 | 392,000 | 325,000 |
| Manufacturer's Exemption | 336,000 | 336,000 | 336,000 | 336,000 | 285,000 | 290,000 |
| Manufacturer PVE Reimb | 70,000 | 70,000 | 400,000 | 400,000 | 300,000 | 301,000 |
| County Penalty | 150,000 | 150,000 | 160,000 | 189,000 | 189,000 | 150,000 |
| Delinquent | 900,000 | 900,000 | 1,150,000 | 1,150,000 | 803,000 | 900,000 |
| Total Property Taxes | 41,801,385 | 44,493,703 | 39,796,440 | 39,478,627 | 38,565,196 | 45,019,010 |

**Oconee County, South Carolina
Intergovernmental
2026-2027 Budget**

| Account Number | Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
|--------------------------------|--|-------------------|-------------------|-------------------|-------------------|-------------------|---|
| 010-081-00810-14904 | Impact Fee For Tires | 33,187 | 58,562 | 32,529 | 48,301 | 33,000 | 40,000 |
| 010-081-00810-15000 | 1/2 Pollution Control Fine | 25,535 | 9,550 | 10,922 | 20,000 | 10,000 | 10,000 |
| 010-081-00810-20005 | State Aid to Subdivisions | 2,326,642 | 3,930,292 | 2,575,717 | 3,492,149 | 3,872,957 | 4,068,570 |
| 010-081-00810-20060 | Flood Control | 45,148 | 98,621 | 248,697 | - | 128,000 | 100,000 |
| 010-081-00810-20065 | TNC Act Local Assessment Fees | 4,260 | 5,475 | 7,529 | 7,676 | 8,200 | 8,900 |
| 010-081-00810-20400 | Sheriff Supplement | 1,575 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| 010-081-00810-21200 | Coroner Supplement | 1,575 | 1,575 | 15,000 | 15,000 | 15,000 | 15,000 |
| 010-081-00810-21300 | Registration Board | 7,500 | 7,500 | 7,187 | 6,000 | 7,500 | 12,500 |
| 010-081-00810-21400 | Register of Deeds Supplement | 1,575 | 1,575 | 15,000 | 15,000 | 15,000 | 15,000 |
| 010-081-00810-21900 | Clerk of Court Supplement | 1,575 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| 010-081-00810-22300 | Probate Judge Supplement | 1,575 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| 010-081-00810-22950 | SCABL On Premise License | 39,750 | 26,050 | 29,150 | 38,300 | 34,000 | 36,100 |
| 010-081-00810-25900 | Veterans' Affairs State Aid | 5,615 | 5,784 | 6,073 | 6,209 | 6,208 | 6,208 |
| 010-080-00805-10403 | SDOC School Resource Officer Reimbursement | 547,458 | 593,504 | 698,074 | 811,914 | 895,000 | 985,000 |
| 010-081-00810-74701 | Salary Reimb - Magistrate | - | - | 35,000 | 33,125 | 42,000 | 32,500 |
| 010-081-00825-97715 | SC State Election Reimb Revenue | 41,711 | 36,986 | 52,973 | 99,547 | 40,000 | 50,000 |
| 010-082-00825-00191 | FEMA 2020 Tornado | 11,333 | - | - | 443,160 | - | - |
| 010-082-00825-00190 | SC Cares COVID | - | - | 17,909 | - | - | - |
| 010-082-00825-00192 | FEMA 2020 Flooding | 86,701 | - | 69,388 | - | - | - |
| 010-082-00825-91229 | FEMA Helene 2024 | - | - | - | - | 350,000 | - |
| 010-082-00830-25500 | Department of Social Services | 18,416 | 38,514 | 30,655 | 21,227 | 30,000 | 30,000 |
| 010-082-00825-00021 | Hurricane Florence | 30,023 | - | - | - | - | - |
| 010-080-00805-17799 | City/Town Election Reimb | 2,179 | 4,522 | 9,249 | 6,933 | - | 10,000 |
| 010-080-00870-76023 | MPVE | 1,442,518 | 391,862 | 296,726 | 318,758 | - | - |
| 010-082-00830-25600 | Sheriff Title IVD Service of Process | 8,976 | 6,798 | 6,815 | 6,567 | 9,000 | 7,000 |
| 010-082-00830-40030 | Federal Owned Land PILT | 181,193 | 162,502 | 242,532 | 168,704 | 225,000 | 190,700 |
| 010-080-00810-74700 | Solicitors Extra State Funding | - | - | - | 158,744 | - | - |
| 010-080-00805-10701 | Seneca Reimb for 911 Dispatch Rev | - | - | - | - | - | 50,000 |
| 010-080-00805-10320 | Rent - USDA Building | 7,684 | (1,549) | (611) | 3,905 | 7,800 | 7,800 |
| 010-080-00805-00202 | PRT Revenue | - | - | - | - | - | 259,209 |
| Total Intergovernmental | | 4,873,704 | 5,423,123 | 4,451,512 | 5,766,220 | 5,773,665 | 5,979,487 |

**Oconee County, South Carolina
License, Permits, & Fees
2026-2027 Budget**

| Account Number | Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
|---------------------|---|------------------|------------------|------------------|------------------|------------------|---------------------------------------|
| 010-080-00805-10285 | Tax Sale Fees | 221,694 | 207,104 | 198,220 | 218,605 | 215,000 | 200,000 |
| 010-080-00805-10310 | Vehicle Decal Fees | 71,256 | 73,895 | 73,523 | 76,514 | 76,000 | 80,000 |
| 010-080-00805-10311 | Noise Ord Permit Fee | 50 | 150 | 250 | 150 | 200 | 200 |
| 010-080-00805-10312 | Franchise Fee Cable TV | 259,003 | 263,118 | 250,747 | 232,011 | 260,000 | 250,000 |
| 010-080-00805-10370 | Communication Tower Fees | 53,000 | 25,000 | 12,000 | 47,000 | 25,000 | 35,000 |
| 010-080-00805-10400 | Sheriff Civil Fees | 7,585 | 7,435 | 9,545 | 9,485 | 9,750 | 9,500 |
| 010-080-00805-10504 | Worthless Checks | 2,050 | 2,009 | 1,845 | 1,640 | 1,800 | 1,800 |
| 010-080-00805-10601 | Encroachment Fees - Roads and Bridges | 24,642 | 31,748 | 26,341 | 39,259 | 39,000 | 39,000 |
| 010-080-00805-10915 | Airport Special Events | 1,375 | - | 2,225 | 925 | 1,000 | 1,000 |
| 010-080-00805-10916 | Airport Shuttle - SR Solutions | 1,341 | - | - | - | - | - |
| 010-080-00805-11000 | Library Fines and Fees | 13,262 | 12,402 | 12,053 | 12,797 | 12,850 | 12,850 |
| 010-080-00805-11100 | Dog Adoption Fees | 10,660 | 4,305 | 9,863 | 19,103 | - | - |
| 010-080-00805-11101 | Cat Adoption Fees | 18,940 | 19,525 | 21,890 | 29,705 | - | - |
| 010-080-00805-11103 | Animal Boarding Fees | 270 | 250 | - | 10 | - | - |
| 010-080-00805-11703 | Map Copies Assessor | 1,549 | - | 1,383 | 857 | 1,000 | 1,000 |
| 010-080-00805-11900 | Clerk of Court | 198,619 | 231,440 | 245,163 | 300,412 | 250,000 | 300,000 |
| 010-080-00805-11902 | 3% State Document Fee | 96,778 | 73,294 | 71,266 | 75,286 | 74,000 | 72,000 |
| 010-080-00805-12301 | Probate Judge Estates | 197,607 | 131,770 | 149,670 | 239,772 | 200,000 | 185,500 |
| 010-080-00805-12302 | Probate Judge Advertising | 140,144 | 158,100 | 136,604 | 119,740 | 136,000 | 120,000 |
| 010-080-00805-12303 | LP Probate Judge Guardians | - | - | - | 150 | - | - |
| 010-080-00805-12304 | Probate Judge Marriage Licenses | 9,085 | 19,852 | 19,338 | 10,446 | 21,000 | 21,000 |
| 010-080-00805-12305 | Probate Judge Returns | 360 | 120 | 302 | 10 | 200 | 200 |
| 010-080-00805-12307 | Probate Judge Marriage Certificates | 6,417 | 6,139 | 7,143 | 13,246 | 7,250 | 7,000 |
| 010-080-00805-12308 | Probate Judge Marriage Ceremony | 4,292 | 4,465 | 6,857 | 7,595 | 8,000 | 7,500 |
| 010-080-00805-12501 | Tax Collector Fees | 37,408 | 42,560 | 40,661 | 52,267 | 44,000 | 45,000 |
| 010-080-00805-13700 | Building Codes | 1,458,453 | 1,703,103 | 1,486,879 | 1,957,436 | 1,716,000 | 1,900,000 |
| 010-080-00805-13701 | Building Codes Mobile Home Fees | 23,590 | 22,890 | 25,340 | 20,980 | 25,000 | 24,000 |
| 010-080-00805-13705 | Building Codes Plan Review Fees | 92,761 | 176,682 | 137,674 | 253,890 | 210,000 | 175,000 |
| 010-080-00805-13706 | Subdivision Plan Review Fees | 4,750 | 13,635 | 16,315 | 100,525 | 54,000 | 75,000 |
| 010-080-00805-13708 | Code Book Revenues- Building Codes | 325 | 1,200 | 1,345 | 1,090 | 1,300 | 500 |
| 010-080-00805-13723 | LP Documents - Planning | 6,378 | - | - | - | - | - |
| 010-080-00805-13724 | Land Use Appeals - Planning | 4,250 | 3,500 | 7,675 | 6,900 | 7,275 | 7,000 |
| 010-080-00805-13753 | Zoning Permit Fees | 28,850 | 30,775 | 28,500 | 28,500 | 27,000 | 25,000 |
| 010-080-00805-14100 | Register of Deeds | 1,734,133 | 1,372,839 | 1,748,253 | 1,383,976 | 1,600,000 | 1,337,315 |
| 010-080-00805-14904 | Solid Waste Impact Fee for Tires | 14,795 | 11,903 | 13,302 | 10,293 | 11,500 | 14,000 |
| 010-080-00805-15406 | Credit Application Fees | (406) | 2,262 | 2,030 | 1,500 | 1,200 | 1,200 |
| 010-080-00805-16002 | Magistrate Court Fees | 2,729 | 307 | 41 | 205 | 1,800 | 350 |
| 010-080-00805-16003 | Magistrate Civil Paper Fees | 84,196 | 91,163 | 93,174 | 103,521 | 100,000 | 156,750 |
| 010-080-00805-16030 | Magistrate Collection Cost | 2,660 | 2,826 | 2,842 | 2,437 | 3,000 | 2,230 |
| 010-080-00805-60105 | Sign Fees - Roads and Bridges | 3,043 | 2,541 | 1,703 | 1,938 | 2,000 | 1,700 |
| 010-080-00805-60735 | One Stop Recording Fees | 6,425 | 6,000 | 6,925 | 6,300 | 7,000 | 5,000 |
| 010-080-49807-14900 | Solid Waste Tipping Fees | 2,497,785 | 2,671,576 | 2,378,991 | 2,642,026 | 2,600,000 | 2,500,000 |
| | Total License, Permits, and Fees | 7,342,104 | 7,427,883 | 7,247,878 | 8,028,503 | 7,749,125 | 7,613,595 |

**Oconee County, South Carolina
Fines & Forfeitures
2026-2027 Budget**

| Account Number | Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
|------------------------------------|-------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|--|
| 010-080-00805-16001 | Magistrate Fines | 255,207 | 316,815 | 320,534 | 335,870 | 350,000 | 335,540 |
| 010-080-00805-16004 | 25% Boating Fines Retained | 1,192 | 1,145 | 1,533 | 1,506 | 1,600 | 2,580 |
| 010-080-00805-16006 | Solicitor's Traffic Education | 153 | 573 | 153 | 51 | 200 | 200 |
| 010-080-00805-16016 | Litter Fines (90% GF) | 559 | 1,476 | 765 | 716 | 1,500 | 1,200 |
| 010-080-00805-16024 | Litter Fine In Lieu of Pickup | 480 | 480 | 360 | - | 400 | 100 |
| Total Fines and Forfeitures | | 257,591 | 320,489 | 323,345 | 338,142 | 353,700 | 339,620 |

**Oconee County, South Carolina
Charges for Services
2026-2027 Budget**

| Account Number | Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
|-----------------------------------|----------------------------------|------------------|------------------|------------------|------------------|------------------|---------------------------------------|
| 010-080-00805-00203 | High Falls Park | 220,798 | 261,970 | 246,719 | 221,055 | 240,000 | 250,000 |
| 010-080-00805-00204 | South Cove Park | 439,026 | 434,854 | 437,301 | 452,550 | 430,000 | 450,000 |
| 010-080-00805-00205 | Chau Ram Park | 85,946 | 66,512 | 74,108 | 62,677 | 70,000 | 80,000 |
| 010-080-00805-00306 | PRT Season Pass/Treasurer | 815 | 365 | 400 | 275 | 500 | 500 |
| 010-080-00805-00950 | Sheriff-Voluntary Extra Duty Pay | 142,980 | 176,512 | 229,652 | 239,563 | 287,000 | 287,000 |
| 010-080-00805-10900 | Airport - Hangar Rent | 127,960 | 136,496 | 136,235 | 136,872 | 146,000 | 146,000 |
| 010-080-00805-10904 | Airport Comm./Mechanic | 6,300 | 6,300 | 5,775 | 6,300 | 6,300 | 6,300 |
| 010-080-00805-10905 | Tie Down | 3,915 | 3,610 | 4,800 | 6,810 | 4,000 | 7,200 |
| 010-080-00805-10906 | Airport Miscellaneous | 976 | 767 | 1,095 | 932 | 1,000 | 1,000 |
| 010-080-00805-10911 | Bare Land Lease | 2,743 | 3,094 | 412 | 358 | 400 | 400 |
| 010-080-00805-10912 | Airport - Call Out Fees | 32,550 | 25,750 | 27,550 | 46,150 | 33,000 | 33,000 |
| 010-080-00805-10913 | Airport - Long-Term Parking Fees | 9,650 | 7,400 | 12,495 | 18,300 | 13,800 | 14,000 |
| 010-080-00805-10914 | Airport - Ramp Fee | 153,405 | 86,715 | 130,835 | 138,170 | 136,000 | 136,000 |
| 010-080-00805-10980 | Airport - Aviation Fuel | 296,796 | 205,086 | 330,451 | 314,492 | 328,000 | 328,000 |
| 010-080-00805-10990 | Airport - Jet Fuel | 1,974,099 | 1,371,552 | 2,545,160 | 2,481,891 | 2,500,000 | 3,000,000 |
| 010-080-00805-62051 | Fairplay Recreation Area Revenue | 3,092 | - | 538 | 545 | - | - |
| 010-080-00805-62052 | Lawrence Bridge Rec Area Revenue | 2,512 | - | - | - | - | - |
| 010-080-00805-62053 | Mullins Ford Rec Area Revenue | 336 | - | - | - | - | - |
| 010-080-00805-62054 | Choestoea Landing Revenue | 962 | - | - | - | - | - |
| 010-080-00805-62056 | Seneca Creek Landing Revenue | 1,095 | - | - | - | - | - |
| 010-080-00805-62057 | South Union Landing Revenue | 333 | - | - | - | - | - |
| 010-080-49807-14902 | Solid Waste - Recyclables | 579,530 | 309,846 | 295,557 | 443,634 | 315,000 | 350,000 |
| Total Charges for Services | | 4,085,819 | 3,096,829 | 4,479,083 | 4,570,574 | 4,511,000 | 5,089,400 |

Oconee County, South Carolina
Interest and Investment Income
2026-2027 Budget

| Account Number | Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
|-------------------------------------|--|-------------------|-------------------|-------------------|-------------------|-------------------|---|
| Multiple Account Numbers | Interest - Administrative Investment Accounts | - | 1,665,781 | 2,919,155 | 2,000,000 | 1,850,000 | 1,850,000 |
| | Total Interest and Investment Income | - | 1,665,781 | 2,919,155 | 2,000,000 | 1,850,000 | 1,850,000 |

**Oconee County, South Carolina
Miscellaneous and Other
2026-2027 Budget**

| Account Number | Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
|---------------------|--|----------------|----------------|----------------|------------------|----------------|---------------------------------------|
| 010-080-00805-10290 | Gain/Loss on Sales of Forfeited Land | (156,566) | (9,185) | - | - | - | - |
| 010-080-00805-10321 | Rent - Bantam Chef | 3,000 | 3,000 | 3,000 | 2,750 | 3,000 | 3,000 |
| 010-080-00805-10340 | Miscellaneous Income | 100,538 | 91,410 | 303,363 | 1,012,793 | 200,000 | 100,000 |
| 010-080-00805-10343 | Brady Lease Revenue | - | - | - | 568 | - | - |
| 010-080-00805-10385 | Land Sales - Forfeited Land Commission (FLC) | 98,126 | 17,310 | 611 | 236 | 25,000 | 20,000 |
| 010-080-00805-10386 | Auditor FLC Processing Fees | 8,060 | 1,400 | 60 | 40 | 1,000 | 1,000 |
| 010-080-00805-10387 | Auditor FLC Delinquent Tax Fee | 105,625 | 18,480 | 1,080 | 920 | 10,000 | 10,000 |
| 010-080-00805-10401 | Miscellaneous - Sheriff | 23,787 | 2,714 | 2,293 | 3,803 | 3,000 | 3,000 |
| 010-080-00805-11106 | Animal Control Miscellaneous Revenue | 17,532 | 14,932 | 15,407 | 16,163 | 15,000 | 15,000 |
| 010-080-00805-12306 | Miscellaneous - Probate Judge | 29,992 | 40,451 | 72,308 | 12,637 | 36,000 | 25,000 |
| 010-080-00805-16020 | Master in Equity | 6,585 | 7,485 | 11,540 | 8,750 | 8,600 | 11,000 |
| 010-080-00805-20800 | Soil and Water | 6,139 | 6,139 | 6,139 | 6,139 | 6,139 | 6,140 |
| 010-080-00805-60003 | Storm Water Assistance Fund | 8,463 | 7,077 | 7,324 | 14,401 | 14,000 | 7,000 |
| | GASB Lease Adjustments | 1,859 | - | 6,416 | - | - | - |
| 010-080-00805-07191 | Insurance Proceeds Prepaid Legal | - | - | - | - | - | 50,000 |
| 010-080-00805-10300 | Non-Capital Sales | 727 | 20 | 227 | 2,733 | - | 1,000 |
| 010-080-00805-07190 | Insurance Recovery Revenue | - | - | - | - | - | 50,000 |
| | Total Miscellaneous and Other | 253,868 | 201,233 | 429,768 | 1,081,933 | 321,739 | 302,140 |

**Oconee County, South Carolina
Other Financing Sources
2026-2027 Budget**

| Account Number | | | | Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
|----------------|---|-----|---|---------------|---|------------------|----------------|------------------|-------------------|---------------------------------------|
| 010 | - | 080 | - | 00170 - 07180 | Proceeds from Capital Lease | 1,359,734 | - | - | - | - |
| 010 | - | 090 | - | 00170 - 07190 | OFS Insurance Recovery | 138,750 | 202,032 | 58,311 | 100,000 | 100,000 |
| 010 | - | 090 | - | 00170 - 70013 | Interfund Transfer- 013 Fund | 44,144 | - | 5,186 | - | - |
| 010 | - | 090 | - | 00170 - 70017 | Interfund Transfer-017 Fund | 1,000,000 | 1,000,000 | 750,000 | 890,583 | 2,000,000 |
| 010 | - | 090 | - | 00170 - 70230 | Interfund Transfer-230 Fund | 50,456 | 44,527 | 53,004 | 55,958 | 50,000 |
| 010 | - | 090 | - | 00170 - 70235 | Interfund Transfer-235 Fund (Mountain Lakes CVB LAT Salaries) | - | - | - | 500,000 | - |
| 010 | - | 090 | - | 00170 - 70250 | Interfund Transfer-250 Fund | - | - | - | - | 2,705,342 |
| 010 | - | 090 | - | 00170 - 70260 | Interfund Transfer-260 Fund | - | - | - | - | 950,000 |
| 010 | - | 090 | - | 00170 - 70275 | Interfund Transfer-275 Fund | - | - | - | - | 1,038,709 |
| 010 | - | 090 | - | 00170 - 70315 | Interfund Transfer-315 Fund | - | - | - | - | 6,726,689 |
| 010 | - | 090 | - | 00170 - 70320 | Interfund Transfer-320 Fund | - | - | - | - | 735,500 |
| 010 | - | 090 | - | 00170 - 70325 | Interfund Transfer-325 Fund | - | - | - | - | 1,357,500 |
| 010 | - | 090 | - | 00170 - 70330 | Interfund Transfer-330 Fund | - | - | - | - | 385,785 |
| 010 | - | 090 | - | 00170 - 70335 | Interfund Transfer-335 Fund | - | - | - | - | 1,336,538 |
| 010 | - | 090 | - | 00170 - 70340 | Interfund Transfer-340 Fund | - | - | - | - | 1,312,836 |
| 010 | - | 090 | - | 00180 - 07191 | OFS Insurance Proceeds Prepaid Legal Lease Principal | 5,219 | 27,258 | 710 | 128,317 | 25,000 |
| - | - | - | - | - | - | 294,654 | - | 15,299 | - | - |
| | | | | | 2,892,957 | 1,273,817 | 882,510 | 1,674,858 | 18,723,899 | 4,000,000 |

| Use of General Fund Balance | | | | | | | | | | |
|-----------------------------|--|--|--|-------------------------------------|---------------------|------------------|------------------|----------------|------------------|---------------------------------------|
| Account Number | | | | Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Budget | FY 2026 Budget | FY 2027 Administrator Recommendations |
| | | | | Use of Fund Balance - Airport Grant | - | 384,056 | - | - | - | - |
| Total | | | | Total Other Financing Sources | - | 384,056 | - | - | - | - |
| | | | | | Total of OFS | 2,892,957 | 1,657,873 | 882,510 | 1,674,858 | 18,723,899 |
| | | | | | | | | | | 4,000,000 |

**Oconee County, South Carolina
Administrator (717)
2026-2027 Budget**

| Account Number | | | | Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
|--|-----|-------|-------|-------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|--|
| 10 | 717 | 10105 | 00000 | Salary Increases | - | - | - | - | - | - |
| 10 | 717 | 10110 | 00000 | Salary | 206,530 | 264,456 | 234,097 | 311,663 | 339,976 | 297,862 |
| 10 | 717 | 10710 | 00000 | Overtime | 14 | 9 | - | 7,838 | - | - |
| 10 | 717 | 20013 | 00000 | Social Security/Medicare | 15,604 | 19,917 | 17,553 | 23,882 | 26,008 | 22,787 |
| 10 | 717 | 20014 | 00000 | Retirement | 34,340 | 47,063 | 43,594 | 58,536 | 63,100 | 44,915 |
| 10 | 717 | 20015 | 00000 | Workers Compensation | 5,048 | 5,448 | 1,518 | 3,555 | 5,459 | 4,231 |
| 10 | 717 | 20016 | 00000 | Health Insurance | 27,417 | 32,690 | 36,576 | 36,112 | 36,556 | 27,590 |
| 10 | 717 | 20027 | 00000 | Dental Insurance | 1,650 | 1,967 | 2,200 | 2,200 | 2,200 | 324 |
| 10 | 717 | 20028 | 00000 | Vision Insurance | 300 | 358 | 400 | 400 | 400 | - |
| 10 | 717 | 20034 | 00000 | Long-Term Disability Insurance | - | - | - | - | - | 76 |
| 10 | 717 | 20035 | 00000 | Basic Life & AD&D Insurance | - | - | - | - | - | 10 |
| Total Salary & Fringe | | | | | 290,904 | 371,908 | 335,937 | 444,186 | 473,699 | 397,795 |
| Acutal Health insurance diff | | | | | 15,119 | 8,946 | 23,002 | 33,355 | 21,180 | |
| Actual Total with Health Ins | | | | | 306,023 | 380,854 | 358,940 | 477,541 | 494,879 | |
| 010 | 717 | 30018 | 00000 | Travel | - | 731 | 4,753 | 1,760 | 2,000 | 2,000 |
| 010 | 717 | 30024 | 00000 | Maintenance on Equipment | - | - | - | 60,316 | - | - |
| 010 | 717 | 30025 | 00000 | Professional | 121,085 | 186,850 | 162,577 | 115,256 | 100,000 | 65,000 |
| 010 | 717 | 30025 | 00108 | Professional-Emp Comp/Time Study | - | - | 25,650 | 33,850 | - | - |
| 010 | 717 | 30025 | 06500 | Professional-Consulting Services | - | - | - | - | - | - |
| 010 | 717 | 30037 | 00000 | Equipment-Leased/Rented | - | 1,161 | - | - | - | - |
| 010 | 717 | 30041 | 00000 | Telecommunications | - | - | - | - | - | - |
| 010 | 717 | 30059 | 00000 | Copier Click Charges | 978 | 932 | 714 | 776 | 1,000 | 1,000 |
| 010 | 717 | 30062 | 00000 | Medical | - | 13,082 | 22,582 | 29,712 | 25,000 | 25,000 |
| 010 | 717 | 30080 | 00000 | Dues: Organizations | 4,500 | 2,500 | 4,600 | 2,500 | 3,000 | 2,500 |
| 010 | 717 | 30084 | 00000 | School/Seminar/Training/Mtg | 4,500 | 15,261 | 4,871 | 8,079 | 5,000 | 5,000 |
| 010 | 717 | 40027 | 00000 | Safety Equipment | - | 1,511 | 2,791 | 6,841 | 7,000 | 6,000 |
| 010 | 717 | 40031 | 00000 | Non-Capital Equipment | 13,512 | 4,183 | 1,217 | 1,564 | 1,500 | 1,500 |
| 010 | 717 | 40032 | 00000 | Operational | 6,390 | 6,666 | 14,120 | 1,759 | 5,000 | 5,000 |
| 010 | 717 | 40034 | 00000 | Food | 3,065 | 4,829 | 7,118 | 1,481 | 3,500 | 1,500 |
| 010 | 717 | 40045 | 00000 | IT Replacement Eq/Software | - | - | 261 | 804 | - | 1,000 |
| 010 | 717 | 60767 | 00702 | Building Codes Contingency | - | - | - | - | 25,000 | - |
| 010 | 717 | 60769 | 00000 | Contingency-Gas/Diesel | - | - | - | - | - | 50,000 |
| 010 | 717 | 60767 | 00000 | Contingency | - | - | - | - | 267,265 | 150,000 |
| 010 | 717 | 80717 | 00000 | Vehicle Maintenance - Administrator | 190 | 1,892 | 217 | 185 | 750 | 250 |
| 010 | 717 | 81717 | 00000 | Gasoline - Administrator | 1,825 | 2,343 | 2,267 | 1,894 | 2,500 | 2,000 |
| Total Operational | | | | | 156,045 | 241,941 | 253,738 | 266,778 | 448,515 | 317,750 |
| Total Salary & Fringe + Operational | | | | | 446,949 | 613,849 | 589,676 | 710,964 | 922,214 | 715,545 |
| Actual Total Salary & Fringe + Operational + Health Ins | | | | | 462,068 | 622,795 | 612,678 | 744,319 | 943,394 | |
| Departmental Revenue | | | | | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
| | | | | | - | - | - | - | - | - |
| Total Departmental Revenue | | | | | - | - | - | - | - | - |
| Employee Positions | | | | | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
| Total Full Time Employees | | | | | 3 | 3 | 4 | 4 | 3 | 2 |
| | | | | | 3 | 3 | 4 | 4 | 3 | 2 |

**Oconee County, South Carolina
Airport (720)
2026-2027 Budget**

| Account Number | | | | Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
|--|-----|-------|-------|----------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|--|
| 010 | 720 | 10110 | 00000 | Salary and Wages | 287,498 | 316,320 | 430,920 | 488,519 | 565,520 | 464,156 |
| 010 | 720 | 10710 | 00000 | Overtime/Seasonal PT | 22,691 | 13,021 | 23,489 | 25,697 | 20,000 | 15,500 |
| 010 | 720 | 20013 | 00000 | Social Security | 23,272 | 26,643 | 34,092 | 38,502 | 44,792 | 36,693 |
| 010 | 720 | 20014 | 00000 | Retirement | 48,013 | 65,176 | 74,108 | 81,721 | 108,673 | 87,168 |
| 010 | 720 | 20015 | 00000 | Workers Compensation | 14,035 | 14,428 | 17,290 | 10,886 | 14,379 | 12,943 |
| 010 | 720 | 20016 | 00000 | Health Insurance | 63,973 | 82,251 | 73,112 | 63,195 | 63,973 | 96,565 |
| 010 | 720 | 20027 | 00000 | Dental Insurance | 3,850 | 4,950 | 4,400 | 3,850 | 3,850 | 1,134 |
| 010 | 720 | 20028 | 00000 | Vision Insurance | 700 | 900 | 800 | 700 | 700 | - |
| 010 | 720 | 20034 | 00000 | Long-Term Disability Insurance | - | - | - | - | - | 266 |
| 010 | 720 | 20035 | 00000 | Basic Life & AD&D Insurance | - | - | - | - | - | 35 |
| Total Salary & Fringe | | | | | 464,032 | 523,689 | 658,211 | 713,071 | 821,887 | 714,460 |
| Acutal Health insurance diff | | | | | 49,457 | 28,779 | 46,045 | 58,371 | 70,744 | |
| Actual Total with Health Ins | | | | | 513,490 | 552,468 | 704,256 | 771,443 | 892,631 | |
| 010 | 720 | 30018 | 00000 | Travel | 493 | - | - | - | 500 | 500 |
| 010 | 720 | 30024 | 00000 | Equipment Maintenance | 5,385 | 9,709 | 6,747 | 12,895 | 8,500 | 8,500 |
| 010 | 720 | 30025 | 00000 | Professional | 74,808 | 12,000 | 87,577 | 91,000 | 92,000 | 113,000 |
| 010 | 720 | 30037 | 00000 | Equipment Rental | (10,609) | 16,547 | 26,610 | 1,436 | 38,100 | 50,000 |
| 010 | 720 | 30056 | 00000 | Data Processing | 1,860 | 2,743 | 2,908 | 4,954 | 5,200 | 5,200 |
| 010 | 720 | 30059 | 00000 | Copier Click Charges | 912 | 750 | 756 | 673 | 850 | 850 |
| 010 | 720 | 30080 | 00000 | Dues: Organizations | 250 | 250 | 290 | 250 | 400 | 400 |
| 010 | 720 | 30084 | 00000 | School/Seminar/Training/MTG | 75 | 711 | 365 | 1,281 | 4,000 | 4,000 |
| 010 | 720 | 30090 | 00000 | Commission Honoraria | 700 | 700 | 400 | 700 | 700 | 700 |
| 010 | 720 | 33022 | 00000 | Building/Grounds Maintenance | 39,768 | 32,890 | 32,613 | 33,684 | 40,000 | 40,000 |
| 010 | 720 | 33022 | 00265 | Maint Bldgs/FY 22 Flooding | - | 10,875 | - | - | - | - |
| 010 | 720 | 34043 | 00000 | Electricity | 24,732 | 21,774 | 26,845 | 27,045 | 23,000 | 23,000 |
| 010 | 720 | 34044 | 00000 | Water/Sewer/Garbage | 1,714 | 1,882 | 1,957 | 2,418 | 2,000 | 2,000 |
| 010 | 720 | 40027 | 00000 | Safety Equipment | 1,706 | 1,676 | 1,853 | 2,221 | 3,500 | 3,500 |
| 010 | 720 | 40031 | 00000 | Small Equipment | 4,219 | 4,463 | 3,097 | 3,466 | 6,000 | 4,000 |
| 010 | 720 | 40031 | 00265 | Small Equipment/FY 22 Flooding | - | 5,042 | - | - | - | - |
| 010 | 720 | 40032 | 00000 | Operational | 8,338 | 7,922 | 7,229 | 7,590 | 10,000 | 8,500 |
| 010 | 720 | 40032 | 00265 | Operational/FY 22 Flooding | - | 504 | - | - | - | - |
| 010 | 720 | 40033 | 00000 | Postage | 150 | 126 | 147 | 32 | 250 | 250 |
| 010 | 720 | 40034 | 00000 | Food | 1,193 | 1,608 | 2,378 | 2,911 | 3,500 | 3,500 |
| 010 | 720 | 40045 | 00000 | IT Replacement Eq/Software | 2,204 | - | - | - | 900 | - |
| 010 | 720 | 40065 | 00000 | Uniforms/Clothing | 2,066 | 1,312 | 1,365 | 1,564 | 3,000 | 2,500 |
| 010 | 720 | 40932 | 00000 | Airport Resale Items | 1,313 | 1,091 | 1,253 | 1,406 | 3,500 | 3,500 |
| 010 | 720 | 40980 | 00000 | Aviation Gas | 256,285 | 152,848 | 253,299 | 233,635 | 270,000 | 270,000 |
| 010 | 720 | 40990 | 00000 | Jet Fuel | 1,176,665 | 847,044 | 1,505,306 | 1,280,146 | 1,392,000 | 1,892,000 |
| 010 | 720 | 50850 | 00000 | Capital Building Expenditure | - | - | 15,135 | 53,504 | - | 43,000 |
| 010 | 720 | 60990 | 00000 | Credit Cards Processing Fees | 48,873 | 37,060 | 55,503 | 9,760 | 40,000 | 45,000 |
| 010 | 720 | 80720 | 00000 | Vehicle Maintenance | 15,173 | 10,036 | 21,284 | 3,726 | 20,000 | 20,000 |
| 010 | 720 | 81720 | 00000 | Gasoline | 3,388 | 3,293 | 4,545 | 2,975 | 4,500 | 4,500 |
| 010 | 720 | 82720 | 00000 | Diesel | 5,394 | 3,909 | 3,799 | 246 | 5,500 | 5,500 |
| 010 | 720 | 99999 | 00000 | Grant Match | - | 297,447 | - | - | 170,625 | 92,000 |
| Total Operational | | | | | 1,667,057 | 1,486,212 | 2,063,262 | 1,779,521 | 2,148,525 | 2,645,900 |
| Total Salary & Fringe + Operational | | | | | 2,131,089 | 2,009,901 | 2,721,473 | 2,492,593 | 2,970,412 | 3,360,360 |
| Actual Total Salary & Fringe + Operational + Health Ins | | | | | 2,180,547 | 2,038,680 | 2,767,517 | 2,550,964 | 3,041,156 | |
| Departmental Revenue | | | | | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
| 010 | 080 | 00805 | 10900 | Airport - Hangar Rent | 127,960 | 136,496 | 136,235 | 136,872 | 146,000 | 146,000 |
| 010 | 080 | 00805 | 10904 | Airport Comm./Mechanic | 6,300 | 6,300 | 5,775 | 6,300 | 6,300 | 6,300 |
| 010 | 080 | 00805 | 10905 | Tie Down | 3,915 | 3,610 | 4,800 | 6,810 | 4,000 | 7,200 |
| 010 | 080 | 00805 | 10906 | Airport Miscellaneous | 976 | 767 | 1,095 | 932 | 1,000 | 1,000 |
| 010 | 080 | 00805 | 10911 | Bare Land Lease | 2,743 | 3,094 | 412 | 358 | 400 | 2,626 |
| 010 | 080 | 00805 | 10912 | Airport - Call Out Fees | 32,550 | 25,750 | 27,550 | 46,150 | 33,000 | 33,000 |
| 010 | 080 | 00805 | 10913 | Airport - Long-Term Parking Fees | 9,650 | 7,400 | 12,495 | 18,300 | 13,800 | 14,000 |

**Airport (720)
2026-2027 Budget**

| Account Number | | | | | Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
|-----------------------------------|-----|-------|-------|--------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|--|---------------------------------------|
| 010 | 080 | 00805 | 10914 | Airport - Ramp Fee | 153,405 | 86,715 | 130,835 | 138,170 | 136,000 | 136,000 | |
| 010 | 080 | 00805 | 10915 | Airport Special Events | 1,375 | - | 2,225 | 925 | 1,000 | 1,000 | |
| 010 | 080 | 00805 | 10916 | Airport Shuttle - SR Solutions | 1,341 | - | - | - | - | - | |
| 010 | 080 | 00805 | 10980 | Airport - Aviation Fuel | 296,796 | 205,086 | 330,451 | 314,492 | 328,000 | 328,000 | |
| 010 | 080 | 00805 | 10990 | Airport - Jet Fuel | 1,974,099 | 1,371,552 | 2,545,160 | 2,481,891 | 2,500,000 | 3,000,000 | |
| Total Departmental Revenue | | | | | 2,611,110 | 1,846,770 | 3,197,033 | 3,151,201 | 3,169,500 | 3,675,126 | |
| Employee Positions | | | | | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations | |
| Life After Lock-Up | | | | | 1 | 1 | 1 | - | - | - | |
| Part Time Employees | | | | | - | 3 | 4 | 4 | 4 | 3 | |
| Part Time Temp Employees | | | | | - | - | - | 1 | 2 | 0 | |
| Full Time Employees | | | | | 7 | 7 | 7 | 7 | 7 | 7 | |
| Total Employee Positions | | | | | 8 | 11 | 12 | 12 | 13 | 10 | |

**Oconee County, South Carolina
Animal Control (110)
2026-2027 Budget**

| Account Number | | | | Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
|--|-----|-------|-------|---------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|---------------------------------------|
| 010 | 110 | 10110 | 00000 | Salary and Wages | 236,271 | 239,299 | 297,053 | 331,911 | 348,519 | 335,240 |
| 010 | 110 | 10710 | 00000 | Overtime | 31,133 | 26,780 | 24,157 | 39,071 | 20,000 | 30,000 |
| 010 | 110 | 20013 | 00000 | Social Security | 19,563 | 21,096 | 23,860 | 27,728 | 28,192 | 27,941 |
| 010 | 110 | 20014 | 00000 | Retirement | 47,043 | 54,158 | 64,191 | 73,515 | 72,852 | 71,889 |
| 010 | 110 | 20015 | 00000 | Workers Compensation | 9,265 | 7,639 | 3,736 | 5,628 | 9,275 | 10,289 |
| 010 | 110 | 20016 | 00000 | Health Insurance | 63,973 | 63,973 | 63,973 | 72,223 | 73,112 | 110,360 |
| 010 | 110 | 20027 | 00000 | Dental | 3,850 | 3,850 | 3,850 | 4,400 | 4,400 | 1,294 |
| 010 | 110 | 20028 | 00000 | Vision | 700 | 700 | 700 | 800 | 800 | - |
| 010 | 110 | 20034 | 00000 | Long-Term Disability Insurance | | | | - | | 308 |
| 010 | 110 | 20035 | 00000 | Basic Life & AD&D Insurance | | | | - | | 40 |
| Salary and Wage Totals | | | | | 411,798 | 417,495 | 481,520 | 555,276 | 557,150 | 587,361 |
| Acutal Health insurance diff | | | | | 35,278 | 33,178 | 40,289 | 66,710 | 80,850 | |
| Actual Total with Health Ins | | | | | 447,076 | 450,673 | 521,809 | 621,986 | 638,000 | |
| New Position Request - 1 Animal Contol Officer | | | | | | | | | | - |
| Total New Position Salary & Fringe | | | | | - | - | - | - | - | - |
| 010 | 110 | 30025 | 00067 | Professional - Spay/Neuter Program | 77,400 | 80,130 | 116,400 | 105,000 | 105,000 | 110,000 |
| 010 | 110 | 30025 | 00110 | Professional - community Cats Program | - | - | - | 20,000 | - | - |
| 010 | 110 | 30056 | 00000 | Data Processing | 575 | 567 | 715 | 1,417 | 1,500 | 1,500 |
| 010 | 110 | 30059 | 00000 | Copier Click Charges | 1,481 | 1,668 | 1,471 | 1,762 | 1,500 | 1,500 |
| 010 | 110 | 30062 | 00000 | Medical | 48,290 | 72,755 | 109,445 | 109,801 | 100,000 | 110,000 |
| 010 | 110 | 30084 | 00000 | Staff Development | 1,740 | 4,018 | 6,107 | 6,232 | 7,000 | 7,500 |
| 010 | 110 | 33022 | 00000 | Building/Grounds Maintenance | 10,800 | 13,794 | 31,164 | 15,978 | 23,000 | 15,000 |
| 010 | 110 | 34042 | 00000 | Gas and Fuel Oil | 5,598 | 7,472 | 6,101 | 5,806 | 7,000 | 7,000 |
| 010 | 110 | 34043 | 00000 | Electricity | 9,926 | 11,578 | 13,598 | 14,727 | 13,500 | 14,000 |
| 010 | 110 | 34044 | 00000 | Water/Sewer/Garbage | 3,831 | 3,544 | 5,539 | 7,525 | 5,000 | 7,000 |
| 010 | 110 | 40031 | 00000 | Small Equipment | 8,914 | 23,475 | 5,777 | 6,455 | 7,000 | 7,000 |
| 010 | 110 | 40032 | 00000 | Operational | 15,665 | 21,530 | 15,969 | 19,894 | 20,000 | 23,000 |
| 010 | 110 | 40034 | 00000 | Food | 270 | 17 | - | 212 | 300 | 500 |
| 010 | 110 | 40045 | 00000 | Non-Capital IT Eq/Software | 7,729 | 3,977 | 2,073 | 5,051 | 3,000 | 3,000 |
| 010 | 110 | 40065 | 00000 | Uniforms/Clothing | 5,538 | 5,797 | 4,710 | 6,711 | 8,000 | 9,000 |
| 010 | 110 | 40360 | 00000 | Pet ID Microchips | 3,763 | - | - | - | - | 15,000 |
| 010 | 110 | 50850 | 00000 | Capital Expenditures Buildings | | | | - | | - |
| 010 | 110 | 60735 | 00000 | General Gravel Use | 814 | - | 294 | - | - | - |
| 010 | 110 | 80110 | 00000 | Vehicle Maintenance | 5,684 | 9,383 | 22,095 | 8,478 | 12,500 | 15,000 |
| 010 | 110 | 81110 | 00000 | Gasoline | 18,345 | 16,037 | 18,758 | 15,132 | 19,000 | 19,000 |
| Total Operational | | | | | 226,363 | 275,742 | 360,216 | 350,181 | 333,300 | 365,000 |
| Total Salary & Fringe + Operational | | | | | 638,161 | 693,237 | 841,736 | 905,457 | 890,450 | 952,361 |
| Actual Total Salary & Fringe + Operational + Health Ins | | | | | 673,439 | 726,415 | 882,025 | 972,167 | 971,300 | |
| Departmental Revenue | | | | | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator |
| 010 | 080 | 00805 | 11100 | Dog Adoption Fees | 10,660 | 4,305 | 9,863 | 19,103 | - | - |
| 010 | 080 | 00805 | 11101 | Cat Adoption Fees | 18,940 | 19,525 | 21,890 | 29,705 | - | - |
| 010 | 080 | 00805 | 11103 | Animal Boarding Fees | 270 | 250 | - | 10 | - | - |
| 010 | 080 | 00805 | 11106 | Animal Control Miscellaneous | 17,532 | 14,932 | 15,407 | 16,163 | 15,000 | 15,000 |
| 010 | 808 | 00805 | 11108 | Animal Control Pet ID Microchip | - | - | - | - | - | - |
| Total Departmental Revenue | | | | | 47,402 | 39,012 | 47,160 | 64,981 | 15,000 | 15,000 |
| Employee Positions | | | | | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator |
| Life After Lock-Up Officers | | | | | 1 | 1 | 1 | 2 | 2 | 2 |
| General Staff | | | | | 3 | 3 | 3 | 3 | 3 | 3 |
| New Position Reqeust - 1 Officer | | | | | - | - | - | - | - | - |
| Total Positions | | | | | 7 | 7 | 7 | 8 | 8 | 8 |

**Oconee County, South Carolina
Assessor (301)
2026-2027 Budget**

| Account Number | | | | Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
|--|-----|-------|-------|--------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|--|
| 010 | 301 | 10110 | 00000 | Salary and Wages | 560,715 | 641,065 | 650,444 | 704,863 | 762,432 | 737,729 |
| 010 | 301 | 10710 | 00000 | Overtime | 72 | 402 | 745 | 610 | 1,000 | 1,500 |
| 010 | 301 | 20013 | 00000 | Social Security | 40,682 | 48,312 | 47,550 | 51,019 | 58,403 | 56,552 |
| 010 | 301 | 20014 | 00000 | Retirement | 92,585 | 115,703 | 120,712 | 130,232 | 141,693 | 137,201 |
| 010 | 301 | 20015 | 00000 | Workers Compensation | 12,146 | 10,399 | 3,817 | 6,416 | 11,190 | 12,558 |
| 010 | 301 | 20016 | 00000 | Health Insurance | 146,224 | 146,224 | 155,363 | 153,474 | 155,363 | 220,720 |
| 010 | 301 | 20027 | 00000 | Dental | 8,800 | 8,800 | 9,350 | 9,350 | 9,350 | 2,592 |
| 010 | 301 | 20028 | 00000 | Vision | 1,600 | 1,600 | 1,700 | 1,700 | 1,700 | - |
| 10 | 301 | 20034 | 00000 | Long-Term Disability Insurance | | | | - | | 616 |
| 10 | 301 | 20035 | 00000 | Basic Life & AD&D Insurance | | | | - | | 77 |
| Total Salary & Fringe | | | | | 862,824 | 972,505 | 989,681 | 1,057,664 | 1,141,131 | 1,169,545 |
| Acutal Health insurance diff | | | | | 80,636 | 75,835 | 112,740 | 141,759 | 171,807 | |
| Actual Total with Health Ins | | | | | 943,460 | 1,048,340 | 1,102,421 | 1,199,423 | 1,312,938 | |
| 010 | 301 | 30024 | 00000 | Equipment Maintenance | - | - | - | - | 500 | 500 |
| 010 | 301 | 30056 | 00000 | Data Processing | 78,568 | 63,755 | 64,594 | 66,993 | 74,180 | 74,825 |
| 010 | 301 | 30059 | 00000 | Copies | 3,718 | 3,867 | 3,078 | 3,481 | 4,000 | 4,000 |
| 010 | 301 | 30080 | 00000 | Dues: Organizations | 275 | 295 | 295 | 295 | 420 | 450 |
| 010 | 301 | 30084 | 00000 | Staff Development | 9,899 | 8,384 | 13,377 | 5,386 | 9,270 | 9,550 |
| 010 | 301 | 40027 | 00000 | Safety Equipment | 1,400 | 1,400 | - | 1,575 | 1,600 | 800 |
| 010 | 301 | 40031 | 00000 | Small Equipment | 1,382 | 1,770 | - | 580 | 1,000 | 1,000 |
| 010 | 301 | 40032 | 00000 | Operational | 4,038 | 8,825 | 3,619 | 3,342 | 6,000 | 9,000 |
| 010 | 301 | 40034 | 00000 | Food | 367 | - | - | - | - | - |
| 010 | 301 | 40033 | 00000 | Postage | - | 20,170 | 2,471 | 450 | 1,500 | 40,000 |
| 010 | 301 | 40045 | 00000 | IT Replacement Equip/Software | 777 | 6,163 | 884 | - | 1,200 | 1,200 |
| 010 | 301 | 40065 | 00000 | Uniforms/Clothing | 709 | 1,143 | 877 | 996 | 1,250 | 1,250 |
| 010 | 301 | 40102 | 00000 | Newspaper/Magazines | 1,044 | 1,060 | 915 | 1,082 | 1,330 | 1,370 |
| 010 | 301 | 80301 | 00000 | Vehicle Maintenance | 837 | 956 | 1,815 | 2,072 | 2,000 | 1,500 |
| 010 | 301 | 81301 | 00000 | Gasoline | 1,643 | 3,621 | 3,045 | 2,985 | 3,500 | 4,000 |
| Total Operational | | | | | 104,657 | 121,409 | 94,970 | 89,238 | 107,750 | 149,445 |
| Total Salary & Fringe + Operational | | | | | 967,481 | 1,093,914 | 1,084,651 | 1,146,901 | 1,248,881 | 1,318,990 |
| Actual Total Salary & Fringe + Operational + Health Ins | | | | | 1,048,117 | 1,169,749 | 1,197,391 | 1,288,660 | 1,420,688 | |
| Departmental Revenue | | | | | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
| 10 | 80 | 805 | 11703 | Map Copies Assessor | 1,549 | - | 1,383 | 857 | 1,000 | 1,000 |
| Departmental Total Direct Revenue | | | | | 1,549 | - | 1,383 | 857 | 1,000 | 1,000 |
| Employee Positions | | | | | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
| Full Time Employees | | | | | 16 | 16 | 16 | 17 | 17 | 16 |
| Life After Lock-Up Staff | | | | | - | - | 1 | - | - | - |
| | | | | | 16 | 16 | 17 | 17 | 17 | 16 |

**Oconee County, South Carolina
Auditor (302)
2026-2027 Budget**

| Account Number | | | | Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
|--|-----|-------|-------|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|--|
| 010 | 302 | 10110 | 00000 | Salary and Wages | 342,417 | 383,365 | 425,001 | 432,731 | 453,633 | 459,862 |
| 010 | 302 | 10710 | 00000 | Overtime | - | - | - | - | - | - |
| 010 | 302 | 20013 | 00000 | Social Security | 24,193 | 28,346 | 30,692 | 31,341 | 34,703 | 35,179 |
| 010 | 302 | 20014 | 00000 | Retirement | 56,093 | 69,235 | 78,806 | 79,823 | 84,194 | 85,350 |
| 010 | 302 | 20015 | 00000 | Workers Compensation | 3,143 | 3,525 | 1,658 | 2,363 | 2,978 | 3,507 |
| 010 | 302 | 20016 | 00000 | Health Insurance | 63,973 | 63,973 | 73,112 | 72,223 | 73,112 | 110,360 |
| 010 | 302 | 20027 | 00000 | Dental | 3,850 | 3,850 | 4,400 | 4,400 | 4,400 | 1,296 |
| 010 | 302 | 20028 | 00000 | Vision | 700 | 700 | 800 | 800 | 800 | - |
| 010 | 302 | 20034 | 00000 | Long-Term Disability Insurance | | | | | | 308 |
| 010 | 302 | 20035 | 00000 | Basic Life & AD&D Insurance | | | | | | 38 |
| Total Salary & Fringe | | | | | 494,369 | 552,994 | 614,469 | 623,681 | 653,820 | 695,900 |
| Acutal Health insurance diff | | | | | 49,457 | 47,057 | 46,045 | 66,710 | 80,850 | |
| Actual Total with Health Ins | | | | | 543,826 | 600,051 | 660,514 | 690,391 | 734,670 | |
| 010 | 302 | 30018 | 00000 | Travel | 209 | 361 | 692 | 1,885 | 2,500 | 1,800 |
| 010 | 302 | 30024 | 00000 | Equipment Maintenance | - | - | - | - | 500 | 500 |
| 010 | 302 | 30025 | 00000 | Professional | - | - | - | - | - | - |
| 010 | 302 | 30056 | 00000 | Data Processing | 67,388 | 45,119 | 88,848 | 72,664 | 100,000 | 143,000 |
| 010 | 302 | 30059 | 00000 | Copier Click Charges | 1,368 | 1,263 | 1,358 | 1,266 | 2,200 | 2,300 |
| 010 | 302 | 30080 | 00000 | Dues: Organizations | 150 | 325 | 325 | 275 | 800 | 475 |
| 010 | 302 | 30084 | 00000 | Staff Development | 200 | 4,106 | 3,115 | 4,017 | 6,000 | 5,500 |
| 010 | 302 | 40031 | 00000 | Non-Cap Equipment | - | 974 | - | - | - | - |
| 010 | 302 | 40032 | 00000 | Operational | 20,642 | 23,267 | 25,667 | 26,339 | 37,500 | 16,000 |
| 010 | 302 | 40045 | 00000 | IT Replacement Equipment/Software | 2,903 | - | 1,113 | 464 | 2,500 | 2,500 |
| 010 | 302 | 40065 | 00000 | Uniforms/Clothing | 865 | 850 | 733 | 157 | 1,200 | 1,000 |
| 010 | 302 | 60211 | 00000 | Forfeited Land Commission (FLC) Expenditures | 2,033 | 836 | 52 | 677 | 500 | 500 |
| Total Operational | | | | | 95,758 | 77,101 | 121,903 | 107,743 | 153,700 | 173,575 |
| Total Salary & Fringe + Operational | | | | | 590,127 | 630,095 | 736,372 | 731,423 | 807,520 | 869,475 |
| Actual Total Salary & Fringe + Operational + Health Ins | | | | | 639,584 | 677,152 | 782,417 | 798,134 | 888,370 | |
| Departmental Revenue | | | | | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
| 010 | 80 | 805 | 10385 | MO Auditor FLC Land Sales Revenue | 98,126 | 17,310 | 611 | 236 | - | 20,000 |
| 010 | 80 | 805 | 10386 | MO Auditor FLC Processing Fees | 8,060 | 1,400 | 60 | 40 | - | 1,000 |
| Departmental Total Direct Revenue | | | | | 106,186 | 18,710 | 671 | 276 | - | 21,000 |
| Employee Positions | | | | | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
| Full Time Employees | | | | | 8 | 8 | 8 | 8 | 8 | 8 |
| Total Employee Positions | | | | | 8 | 8 | 8 | 8 | 8 | 8 |

**Oconee County, South Carolina
Board of Assessment Appeals (303)
2026-2027 Budget**

| Account Number | | | | Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
|--|-----|-------|-------|--------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|--|
| 10 | 303 | 10110 | 00000 | Salary and Wages/Board Members | 1,428 | 4,262 | 330 | - | 1,500 | - |
| 10 | 303 | 20013 | 00000 | Social Security | 45 | 192 | 10 | - | 115 | - |
| 10 | 303 | 20015 | 00000 | Workers Compensation | 4 | 8 | (4) | (3) | 10 | - |
| Total Salary & Fringe | | | | | 1,477 | 4,462 | 336 | (3) | 1,625 | - |
| 10 | 303 | 30018 | 00000 | Travel | 71 | 328 | - | - | 500 | 500 |
| 10 | 303 | 30068 | 00000 | Advertising | - | - | - | - | - | - |
| 10 | 303 | 40032 | 00000 | Operational | - | 50 | - | - | 100 | 100 |
| Total Operational | | | | | 71 | 378 | - | - | 600 | 600 |
| Total Salary & Fringe + Operational | | | | | 1,548 | 4,840 | 336 | (3) | 2,225 | 600 |
| Departmental Revenue | | | | | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
| | | | | | - | - | - | - | - | - |
| Total Departmental Revenue | | | | | - | - | - | - | - | - |
| Employee Positions | | | | | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
| Part-Time Employees | | | | | 1 | 1 | 1 | 1 | 1 | 1 |
| Total Employee Positions | | | | | 1 | 1 | 1 | 1 | 1 | 1 |

**Oconee County, South Carolina
Building Codes Department (702)
2026-2027 Budget**

| Account Number | | | | Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
|--|-----|-------|-------|---------------------------------|------------------|------------------|------------------|------------------|------------------|---------------------------------------|
| 10 | 702 | 10110 | 00000 | Salary and Wages | 331,647 | 308,236 | 306,290 | 341,750 | 387,458 | 439,803 |
| 10 | 702 | 10710 | 00000 | Overtime/Certification | 6,516 | 20,613 | 19,934 | 13,580 | 15,000 | 18,240 |
| 10 | 702 | 20013 | 00000 | Social Security | 25,107 | 25,531 | 24,427 | 26,719 | 30,788 | 35,040 |
| 10 | 702 | 20014 | 00000 | Retirement | 55,677 | 59,903 | 60,338 | 63,201 | 74,696 | 85,013 |
| 10 | 702 | 20015 | 00000 | Workers Compensation | 9,662 | 7,760 | 2,033 | 3,273 | 6,750 | 8,944 |
| 10 | 702 | 20016 | 00000 | Health Insurance | 63,973 | 73,112 | 73,112 | 72,223 | 63,973 | 110,360 |
| 10 | 702 | 20027 | 00000 | Dental | 3,850 | 4,400 | 4,400 | 4,400 | 3,850 | 1,296 |
| 10 | 702 | 20028 | 00000 | Vision | 700 | 800 | 800 | 800 | 700 | - |
| 10 | 702 | 20034 | 00000 | Long-Term Disability Insurance | | | | - | | 304 |
| 10 | 702 | 20035 | 00000 | Basic Life & AD&D Insurance | | | | - | | 40 |
| Total Salary & Fringe | | | | | 497,132 | 500,355 | 491,334 | 525,945 | 583,215 | 699,040 |
| Actual Health insurance diff | | | | | 35,278 | 37,918 | 46,045 | 66,710 | 89,989 | |
| Actual Total with Health Ins | | | | | 532,410 | 538,273 | 537,379 | 592,655 | 673,204 | |
| 10 | 702 | 30018 | 00000 | Travel | | | | 360 | | - |
| 10 | 702 | 30025 | 00000 | Professional | 48,297 | 91,002 | 220,143 | 384,033 | 200,000 | - |
| 10 | 702 | 30025 | 03500 | Professional-RCI | | | | | | 200,000 |
| 10 | 702 | 30056 | 00000 | Data Processing | 32,620 | 42,790 | 43,451 | 39,000 | 47,650 | 42,000 |
| 10 | 702 | 30059 | 00000 | Copies | 1,198 | 873 | 998 | 1,043 | 2,000 | 2,000 |
| 10 | 702 | 30068 | 00000 | Advertising | - | 395 | - | - | - | - |
| 10 | 702 | 30080 | 00000 | Dues: Organizations | 511 | 593 | 1,390 | 1,035 | 1,500 | 1,500 |
| 10 | 702 | 30084 | 00000 | Staff Development | 2,396 | 12,371 | 5,757 | 7,608 | 7,500 | 10,000 |
| 10 | 702 | 40027 | 00000 | Safety Equipment | 700 | 751 | 700 | 525 | 1,000 | 1,000 |
| 10 | 702 | 40031 | 00000 | Small Equipment | 4,838 | 180 | 9,520 | 1,042 | 1,500 | 1,500 |
| 10 | 702 | 40032 | 00000 | Operational | 1,701 | 2,179 | 3,908 | 3,306 | 3,000 | 3,000 |
| 10 | 702 | 40045 | 00000 | IT Replacement | 1,470 | - | - | - | - | - |
| 10 | 702 | 40065 | 00000 | Uniforms/Clothing | 2,431 | 1,822 | 1,960 | 1,882 | 2,000 | 2,000 |
| 10 | 702 | 80702 | 00000 | Vehicle Maintenance | 5,889 | 8,493 | 5,000 | 4,373 | 6,500 | 6,500 |
| 10 | 702 | 81702 | 00000 | Gasoline | 15,622 | 13,389 | 9,347 | 6,870 | 12,000 | 12,000 |
| Total Operational | | | | | 117,673 | 174,838 | 302,174 | 451,077 | 284,650 | 281,500 |
| Total Salary & Fringe + Operational | | | | | 614,805 | 675,193 | 793,508 | 977,022 | 867,865 | 980,540 |
| Actual Total Salary & Fringe + Operational + Health Ins | | | | | 650,083 | 713,111 | 839,553 | 1,043,732 | 957,854 | |
| Departmental Revenue | | | | | | | | | | |
| | | | | | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
| 10 | 80 | 805 | 13700 | Building Codes | 1,458,453 | 1,703,103 | 1,486,879 | 1,957,436 | 1,716,000 | 1,900,000 |
| 10 | 80 | 805 | 13701 | Building Codes Mobile Home Fees | 23,590 | 22,890 | 25,340 | 20,980 | 25,000 | 24,000 |
| 10 | 80 | 805 | 13705 | Building Codes Plan Review Fees | 92,761 | 176,682 | 137,674 | 253,890 | 210,000 | 175,000 |
| 10 | 80 | 805 | 13706 | Subdivision Plan Review Fees | 4,750 | 13,635 | 16,315 | 100,525 | 54,000 | 75,000 |
| 10 | 80 | 805 | 13708 | Code Books Revenue | 325 | 1,200 | 1,345 | 1,090 | 1,300 | 500 |
| 10 | 80 | 805 | 60735 | One Stop Recording Fees | 6,425 | 6,000 | 6,925 | 6,300 | 7,000 | 5,000 |
| Total Departmental Revenue | | | | | 1,586,304 | 1,923,510 | 1,674,478 | 2,340,220 | 2,013,300 | 2,179,500 |
| Employee Positions | | | | | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
| Full Time Employees | | | | | 7 | 8 | 8 | 8 | 8 | 8 |
| Total Employee Positions | | | | | 7 | 8 | 8 | 8 | 8 | 8 |

**Oconee County, South Carolina
Chau Ram Park (205)
2026-2027 Budget**

| Account Number | | | | Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
|--|-----|-------|-------|--------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|---------------------------------------|
| 10 | 205 | 10110 | 00000 | Salary and Wages | 178,775 | 155,598 | 178,532 | 234,840 | 280,331 | 286,559 |
| 10 | 205 | 10710 | 00000 | Overtime | 9,317 | 9,689 | 10,984 | 14,641 | 10,000 | 10,000 |
| 10 | 205 | 20013 | 00000 | Social Security | 14,120 | 12,983 | 14,241 | 18,260 | 22,210 | 22,687 |
| 10 | 205 | 20014 | 00000 | Retirement | 25,719 | 29,426 | 35,102 | 45,157 | 53,885 | 55,041 |
| 10 | 205 | 20015 | 00000 | Workers Compensation | 10,037 | 7,381 | 4,178 | 5,168 | 8,228 | 9,483 |
| 10 | 205 | 20016 | 00000 | Health Insurance | 36,556 | 45,695 | 45,695 | 54,167 | 54,834 | 82,770 |
| 10 | 205 | 20027 | 00000 | Dental | 2,200 | 2,750 | 2,750 | 3,300 | 3,300 | 972 |
| 10 | 205 | 20028 | 00000 | Vision | 400 | 500 | 500 | 600 | 600 | - |
| 10 | 205 | 20034 | 00000 | Long-Term Disability Insurance | | | | - | | 231 |
| 10 | 205 | 20035 | 00000 | Basic Life & AD&D Insurance | | | | - | | 27 |
| Total Salary & Fringe | | | | | 277,124 | 264,022 | 291,982 | 376,132 | 433,388 | 467,770 |
| Acutal Health insurance diff | | | | | 20,159 | 23,699 | 28,778 | 50,033 | 60,638 | |
| Actual Total with Health Ins | | | | | 297,283 | 287,721 | 320,760 | 426,165 | 494,026 | |
| 10 | 205 | 30024 | 00000 | Equipment Maintenance | 1,507 | 1,199 | 1,011 | 1,166 | 1,200 | 1,200 |
| 10 | 205 | 30025 | 00000 | Professional | 37,810 | 47,040 | 62,348 | 45,585 | 45,585 | 45,585 |
| 10 | 205 | 30037 | 00000 | Equipment (Leased or Rented) | 3,973 | 4,960 | 5,316 | 5,188 | 5,700 | 5,700 |
| 10 | 205 | 30059 | 00000 | Copier Clicks | 738 | 501 | 469 | 673 | 1,000 | 1,000 |
| 10 | 205 | 33022 | 00000 | Building/Grounds Maintenance | 40,187 | 2,426 | 1,870 | 4,802 | | - |
| 10 | 205 | 34042 | 00000 | Gas and Fuel Oil | 2,382 | 2,223 | 2,162 | 1,737 | 2,400 | 2,400 |
| 10 | 205 | 34043 | 00000 | Electricity | 17,183 | 14,185 | 14,609 | 16,094 | 15,000 | 15,000 |
| 10 | 205 | 34044 | 00000 | Water/Sewer/Garbage | 6,504 | 1,983 | 3,183 | 4,030 | 3,000 | 3,000 |
| 10 | 205 | 40031 | 00000 | Small Equipment | 5,538 | 2,948 | 6,018 | 5,958 | 7,000 | 7,000 |
| 10 | 205 | 40032 | 00000 | Operational | 7,266 | 11,517 | 7,786 | 7,849 | 8,100 | 8,100 |
| 10 | 205 | 40034 | 00000 | Food | 172 | 143 | 119 | 88 | 300 | 300 |
| 10 | 205 | 40045 | 00000 | IT Replacement Equip/Software | - | - | - | - | - | 2,500 |
| 10 | 205 | 40065 | 00000 | Uniforms/Clothing | 929 | 2,692 | 2,873 | 1,716 | 3,500 | 3,500 |
| 10 | 205 | 40832 | 00000 | Concessions | 9,804 | 9,848 | 8,311 | 11,139 | 11,000 | 11,000 |
| Total Operational | | | | | 133,993 | 101,665 | 116,075 | 106,024 | 103,785 | 106,285 |
| Total Salary & Fringe + Operational | | | | | 411,117 | 365,687 | 408,057 | 482,156 | 537,173 | 574,055 |
| Actual Total Salary & Fringe + Operational + Health Ins | | | | | 431,276 | 389,386 | 436,835 | 532,189 | 597,811 | |
| Departmental Revenue | | | | | | | | | | |
| | | | | | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator |
| 10 | 80 | 805 | 00205 | Chau Ram Park Revenues | 85,946 | 66,512 | 74,108 | 62,677 | 70,000 | 70,000 |
| Departmental Total Direct Revenue | | | | | 85,946 | 66,512 | 74,108 | 62,677 | 70,000 | 70,000 |
| Employee Positions | | | | | | | | | | |
| | | | | | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator |
| Full Time Employees | | | | | 4 | 5 | 5 | 6 | 6 | 6 |
| Total Employee Positions | | | | | 4 | 5 | 5 | 6 | 6 | 6 |

**Oconee County, South Carolina
Clerk of Court (501)
2026-2027 Budget**

| Account Number | | | | Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
|--|-----|-------|-------|-----------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|---------------------------------------|
| 10 | 501 | 10110 | 00000 | Salary and Wages | 413,185 | 454,679 | 537,963 | 582,992 | 585,441 | 589,100 |
| 10 | 501 | 10710 | 00000 | Overtime | 2,088 | 1,227 | 455 | 1,954 | 1,500 | 1,500 |
| 10 | 501 | 20013 | 00000 | Social Security | 28,802 | 34,846 | 38,881 | 41,958 | 44,901 | 45,181 |
| 10 | 501 | 20014 | 00000 | Retirement | 66,115 | 85,910 | 99,856 | 108,179 | 108,936 | 109,616 |
| 10 | 501 | 20015 | 00000 | Workers Compensation | 2,386 | 1,195 | 623 | 1,018 | 1,474 | 1,684 |
| 10 | 501 | 20016 | 00000 | Health Insurance | 91,390 | 100,529 | 100,529 | 99,307 | 109,668 | 165,540 |
| 10 | 501 | 20027 | 00000 | Dental | 5,500 | 6,050 | 6,050 | 6,050 | 6,600 | 1,944 |
| 10 | 501 | 20028 | 00000 | Vision | 1,000 | 1,100 | 1,100 | 1,100 | 1,200 | - |
| 10 | 501 | 20034 | 00000 | Long-Term Disability Insurance | | | | - | | 462 |
| 10 | 501 | 20035 | 00000 | Basic Life & AD&D Insurance | | | | - | | 55 |
| Total Salary & Fringe | | | | | 610,466 | 685,536 | 785,457 | 842,558 | 859,720 | 915,082 |
| Acutal Health insurance diff | | | | | 50,398 | 52,137 | 63,312 | 109,093 | 121,275 | |
| Actual Total with Health Ins | | | | | 660,864 | 737,673 | 848,769 | 951,651 | 980,995 | |
| 10 | 501 | 30018 | 00000 | Travel | 172 | - | 185 | 327 | 375 | 375 |
| 10 | 501 | 30025 | 00000 | Professional | - | - | - | - | - | - |
| 10 | 501 | 30026 | 00000 | Court Expenditures | 34,151 | 56,016 | 34,462 | 43,777 | 55,000 | 45,000 |
| 10 | 501 | 30056 | 00000 | Data Processing | 25,000 | 26,194 | 25,776 | 25,058 | 26,000 | 26,000 |
| 10 | 501 | 30059 | 00000 | Copier Click Charges | 4,692 | 4,526 | 5,272 | 5,564 | 5,000 | 5,500 |
| 10 | 501 | 30084 | 00000 | Staff Development | 1,257 | 1,431 | 939 | 2,319 | 2,000 | 2,000 |
| 10 | 501 | 40031 | 00000 | Small Equipment | 3,944 | 4,727 | 3,326 | 2,150 | 4,500 | 4,500 |
| 10 | 501 | 40032 | 00000 | Operational | 4,961 | 6,951 | 5,933 | 7,278 | 7,500 | 7,500 |
| 10 | 501 | 40045 | 00000 | IT Replacement Equipment/Software | 10,442 | - | - | - | - | - |
| 10 | 501 | 60901 | 00155 | DSS Child Support Title IV-D | 10,252 | 13,864 | 13,030 | 9,163 | 14,414 | 14,414 |
| 10 | 501 | 95100 | 20220 | Master in Equity | 36,056 | 36,056 | 36,056 | 36,056 | 36,056 | 36,056 |
| Total Operational | | | | | 130,927 | 149,765 | 124,979 | 131,692 | 150,845 | 141,345 |
| Total Salary & Fringe + Operational | | | | | 741,393 | 835,301 | 910,436 | 974,250 | 1,010,565 | 1,056,427 |
| Actual Total Salary & Fringe + Operational + Health Ins | | | | | 791,791 | 887,438 | 973,748 | 1,083,343 | 1,131,840 | |
| Departmental Revenue | | | | | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator |
| 10 | 80 | 805 | 11900 | Clerk of Court | 198,619 | 231,440 | 245,163 | 287,984 | 250,000 | 300,000 |
| 10 | 80 | 805 | 16020 | Master in Equity | 6,585 | 7,485 | 11,540 | 8,750 | 8,600 | 11,000 |
| 10 | 80 | 805 | 21900 | Clerk of Court Supplement | 1,575 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| Total Departmental Revenue | | | | | 206,779 | 253,925 | 271,703 | 311,734 | 273,600 | 326,000 |
| Employee Positions | | | | | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator |
| 10 Fund Full Time Employees | | | | | 10 | 11 | 11 | 12 | 12 | 12 |
| 265 Fund Full Time Employees | | | | | 2 | 2 | 2 | 1 | 1 | 1 |
| Total Employee Positions | | | | | 12 | 13 | 13 | 13 | 13 | 13 |

**Oconee County, South Carolina
E911 Communications (104)
2026-2027 Budget**

| Account Number | | Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
|--|--|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|--|
| 10 104 10110 00000 | | Salary and Wages | 960,572 | 1,052,235 | 1,120,850 | 1,174,087 | 1,258,508 | 1,270,269 |
| 10 104 10710 00000 | | Overtime | 118,646 | 127,146 | 139,802 | 149,376 | 110,000 | 150,000 |
| 10 104 20013 00000 | | Social Security | 78,886 | 89,071 | 92,397 | 96,973 | 104,691 | 97,176 |
| 10 104 20014 00000 | | Retirement | 177,888 | 213,766 | 236,262 | 247,436 | 260,643 | 242,751 |
| 10 104 20015 00000 | | Workers Compensation | 7,627 | 6,575 | 4,140 | 3,733 | 9,766 | 11,608 |
| 10 104 20016 00000 | | Health Insurance | 201,058 | 228,475 | 228,475 | 225,697 | 228,475 | 344,875 |
| 10 104 20027 00000 | | Dental | 12,100 | 13,750 | 13,750 | 13,750 | 13,750 | 4,043 |
| 10 104 20028 00000 | | Vision | 2,200 | 2,500 | 2,500 | 2,500 | 2,500 | - |
| 10 104 20034 00000 | | Long-Term Disability Insurance | | | | | | 962 |
| 10 104 20035 00000 | | Basic Life & AD&D Insurance | | | | | | 114 |
| | | Total Salary & Fringe | 1,558,977 | 1,733,518 | 1,838,176 | 1,913,551 | 1,988,333 | 2,121,798 |
| | | Acutal Health insurance diff | 139,233 | 118,493 | 143,890 | 208,469 | 252,657 | |
| | | Actual Total with Health Ins | 1,698,210 | 1,852,011 | 1,982,066 | 2,122,021 | 2,240,990 | |
| | | New Position- PT move to FT | | | | | | 44,756 |
| | | Total New Position Salary & Fringe | - | - | - | - | - | 44,756 |
| 10 104 30018 00000 | | Travel | 763 | - | - | - | - | - |
| 10 104 30024 00000 | | Equipment Maintenance | 64,420 | 80,519 | 85,368 | 77,648 | 85,000 | 88,000 |
| 10 104 30025 00000 | | Professional | 228 | 466 | 396 | 215 | 1,000 | 1,000 |
| 10 104 30041 00000 | | Telecommunications | 98,433 | 102,499 | 97,091 | 98,614 | 98,000 | 110,000 |
| 10 104 30056 00000 | | Data Processing | 4,807 | 7,970 | 8,447 | 9,197 | 30,000 | 30,000 |
| 10 104 30059 00000 | | Copier Click Charges | 3,208 | 3,179 | 3,426 | 3,330 | 3,500 | 3,500 |
| 10 104 30080 00000 | | Dues: Organizations | 192 | 100 | 104 | 108 | 200 | 200 |
| 10 104 30084 00000 | | Staff Development | 5,918 | 5,661 | 5,859 | 6,377 | 6,000 | 6,000 |
| 10 104 33022 00000 | | Building/Grounds Maintenance (External Radio Sites) | 1,123 | 840 | 1,618 | 1,958 | 2,000 | 2,000 |
| 10 104 34042 00000 | | Gas and Fuel Oil - Generators | 540 | 1,417 | 1,292 | 585 | 1,750 | 1,750 |
| 10 104 34043 00000 | | Electricity - Radio Sites | 6,629 | 6,798 | 7,304 | 7,309 | 7,500 | 7,500 |
| 10 104 40031 00000 | | Small Equipment | 2,902 | 4,504 | 3,716 | 3,974 | 4,000 | 4,000 |
| 10 104 40032 00000 | | Operational | 3,905 | 3,782 | 3,940 | 3,880 | 4,000 | 19,000 |
| 10 104 40034 00000 | | Food | 813 | 721 | 1,162 | 1,509 | 1,000 | 1,000 |
| 10 104 40045 00000 | | IT Replacement EQ/Software | 1,990 | 4,533 | 4,406 | 9,233 | 4,000 | 4,000 |
| 10 104 40102 00000 | | Periodical Subscriptions | 70 | - | - | - | - | - |
| | | Total Operational | 195,941 | 222,989 | 224,129 | 223,937 | 247,950 | 277,950 |
| | | Total Salary & Fringe + Operational | 1,754,918 | 1,956,507 | 2,062,305 | 2,137,488 | 2,236,283 | 2,444,504 |
| | | Actual Total Salary & Fringe + Operational + Health Ins | 1,894,151 | 2,075,000 | 2,206,195 | 2,345,957 | 2,488,940 | |
| Departmental Revenue | | | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
| Communications-Seneca Dispatch Reimbursement | | | - | - | - | - | - | 50,000 |
| Total Departmental Revenue | | | - | - | - | - | - | 50,000 |
| Employee Positions | | | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
| Full Time Employees | | | 24 | 25 | 25 | 25 | 25 | 26 |
| Part-Time Employee | | | 1 | 1 | 1 | 1 | 1 | - |
| Total Employee Positions | | | 25 | 26 | 26 | 26 | 26 | 26 |

**Oconee County, South Carolina
Coroner (103)
2026-2027 Budget**

| Account Number | | | | Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
|--|-----|-------|-------|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|---------------------------------------|
| 10 | 103 | 10110 | 00000 | Salary and Wages | 181,058 | 191,695 | 223,105 | 245,719 | 177,034 | 165,680 |
| 10 | 103 | 20013 | 00000 | Social Security | 13,272 | 14,625 | 16,535 | 18,165 | 13,543 | 12,674 |
| 10 | 103 | 20014 | 00000 | Retirement | 30,878 | 35,862 | 42,780 | 47,237 | 33,551 | 31,479 |
| 10 | 103 | 20015 | 00000 | Workers Compensation | 8,315 | 7,240 | 4,530 | 4,749 | 4,962 | 5,274 |
| 10 | 103 | 20016 | 00000 | Health Insurance | 18,278 | 27,417 | 18,278 | 18,056 | 18,278 | 27,590 |
| 10 | 103 | 20027 | 00000 | Dental | 1,100 | 1,650 | 1,100 | 1,100 | 1,100 | 324 |
| 10 | 103 | 20028 | 00000 | Vision | 200 | 300 | 200 | 200 | 200 | - |
| 10 | 103 | 20034 | 00000 | Long-Term Disability Insurance | | | | - | | 77 |
| 10 | 103 | 20035 | 00000 | Basic Life & AD&D Insurance | | | | - | | 9 |
| Total Salary & Fringe | | | | | 253,101 | 278,789 | 306,528 | 335,225 | 248,668 | 243,107 |
| Acutal Health insurance diff | | | | | 24,258 | 14,219 | 26,406 | 34,044 | 39,458 | |
| Actual Total with Health Ins | | | | | 277,359 | 293,008 | 332,934 | 369,269 | 288,126 | |
| 10 | 103 | 30024 | 00000 | Equipment Maintenance | 1,518 | 2,439 | 900 | 3,480 | 2,000 | 2,500 |
| 10 | 103 | 30025 | 00000 | Professional | 14,362 | 13,321 | 9,864 | 5,422 | 90,000 | 70,000 |
| 10 | 103 | 30041 | 00000 | Telecommunications | 195 | 175 | 137 | 137 | 150 | 2,175 |
| 10 | 103 | 30059 | 00000 | Copier Click Charges | 881 | 916 | 984 | 760 | 1,200 | 1,200 |
| 10 | 103 | 30080 | 00000 | Dues: Organizations | 320 | 300 | 300 | 200 | 400 | 200 |
| 10 | 103 | 30084 | 00000 | Staff Development | 1,450 | 1,944 | 2,333 | 2,706 | 2,600 | 2,600 |
| 10 | 103 | 33022 | 00000 | Building/Grounds Maintenance | 5,112 | 2,950 | 5,790 | 4,618 | 3,500 | 3,500 |
| 10 | 103 | 34042 | 00000 | Gas & Fuel Oil | 232 | 208 | 202 | 214 | 250 | 250 |
| 10 | 103 | 34043 | 00000 | Electricity | 4,618 | 4,213 | 4,996 | 3,919 | 4,000 | 4,000 |
| 10 | 103 | 34044 | 00000 | Water/Sewer/Garbage | 1,504 | 1,478 | 1,555 | 1,328 | 1,650 | 1,600 |
| 10 | 103 | 40027 | 00000 | Safety Equipment | 32 | 1,155 | 938 | 1,142 | 1,000 | 1,500 |
| 10 | 103 | 40031 | 00000 | Small Equipment | 5,767 | 2,384 | 509 | 2,823 | 1,500 | 1,500 |
| 10 | 103 | 40032 | 00000 | Operational | 7,073 | 6,823 | 9,493 | 8,221 | 7,000 | 8,000 |
| 10 | 103 | 40045 | 00000 | IT Replacement Eq/Software | 1,006 | - | - | - | - | - |
| 10 | 103 | 40065 | 00000 | Uniforms/Clothing | 526 | 632 | 610 | 1,074 | 1,000 | 1,000 |
| 10 | 103 | 40102 | 00000 | Periodicals | 240 | 260 | 280 | 300 | 280 | 325 |
| 10 | 103 | 60831 | 00000 | Pauper Funerals - Moved from DSS in 2021 | 200 | 1,210 | 311 | 565 | 3,000 | 3,000 |
| 10 | 103 | 80103 | 00000 | Vehicle Maintenance | 1,950 | 2,390 | 1,200 | 3,021 | 2,750 | 2,750 |
| 10 | 103 | 81103 | 00000 | Gasoline | 6,405 | 6,538 | 5,734 | 5,133 | 7,000 | 6,000 |
| Total Operational | | | | | 53,391 | 49,336 | 46,136 | 45,060 | 129,280 | 112,100 |
| Total Salary & Fringe + Operational | | | | | 306,492 | 328,125 | 352,664 | 380,285 | 377,948 | 355,207 |
| Actual Total Salary & Fringe + Operational + Health Ins | | | | | 330,750 | 342,344 | 379,070 | 414,329 | 417,406 | |
| Departmental Revenue | | | | | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator |
| 10 | 81 | 00810 | 21200 | Coroner Supplement | 1,575 | 1,575 | 15,000 | 15,000 | 15,000 | 15,000 |
| Departmental Total Direct Revenue | | | | | 1,575 | 1,575 | 15,000 | 15,000 | 15,000 | 15,000 |
| Employee Positions | | | | | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator |
| Full Time General Fund Employees | | | | | 3 | 3 | 3 | 3 | 3 | 2 |
| Part-Time General Fund Employees | | | | | - | - | 1 | 1 | 1 | 1 |
| Total Positions | | | | | 3 | 3 | 4 | 4 | 4 | 3 |

**Oconee County, South Carolina
County Attorney (741)
2026-2027 Budget**

| Account Number | | | | Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
|--|-----|-------|-------|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|---------------------------------------|
| 10 | 741 | 10110 | 00000 | Salary and Wages | 160,906 | 174,153 | 99,692 | - | 170,000 | 173,157 |
| 10 | 741 | 20013 | 00000 | Social Security | 11,126 | 12,568 | 7,380 | - | 13,005 | 13,247 |
| 10 | 741 | 20014 | 00000 | Retirement | 26,496 | 31,386 | 19,218 | - | 31,552 | 32,138 |
| 10 | 741 | 20015 | 00000 | Workers Compensation | 1,788 | 711 | (37) | (167) | 509 | 589 |
| 10 | 741 | 20016 | 00000 | Health Insurance | 18,278 | 18,278 | 18,278 | 9,028 | 9,139 | 27,590 |
| 10 | 741 | 20027 | 00000 | Dental | 1,100 | 1,100 | 1,100 | 550 | 550 | 324 |
| 10 | 741 | 20028 | 00000 | Vision | 200 | 200 | 200 | 100 | 100 | - |
| 10 | 741 | 20034 | 00000 | Long-Term Disability Insurance | | | | - | | 76 |
| 10 | 741 | 20035 | 00000 | Basic Life & AD&D Insurance | | | | - | | 10 |
| Total Salary & Fringe | | | | | 219,894 | 238,396 | 145,831 | 9,511 | 224,855 | 247,131 |
| Actual Health insurance diff | | | | | 10,080 | 9,479 | 11,511 | 8,339 | 29,352 | |
| Actual Total with Health Ins | | | | | 229,974 | 247,875 | 157,342 | 17,850 | 254,207 | |
| 10 | 741 | 30025 | 00000 | Professional | 143,919 | 109,799 | 288,109 | 721,305 | 125,000 | 125,000 |
| 10 | 741 | 30080 | 00000 | Dues: Organizations | 978 | 688 | - | - | 1,255 | 1,000 |
| 10 | 741 | 30084 | 00000 | Staff Development | 480 | 365 | 625 | - | 3,000 | 750 |
| 10 | 741 | 40031 | 00000 | Small Equipment | 689 | 1,338 | 160 | - | 1,500 | 750 |
| 10 | 741 | 40032 | 00000 | Operational | 8,963 | 12,035 | 4,970 | - | 8,000 | 9,000 |
| 10 | 741 | 40045 | 00000 | IT Replacement Eq/Software | - | 490 | - | - | 500 | 500 |
| 10 | 741 | 40102 | 00000 | Periodicals | 73 | 73 | - | - | 300 | - |
| 10 | 741 | 60767 | 00000 | Contingency | | | | | | |
| Total Operational | | | | | 155,102 | 124,788 | 293,864 | 721,305 | 139,555 | 137,000 |
| Total Salary & Fringe + Operational | | | | | 374,996 | 363,184 | 439,695 | 730,816 | 364,410 | 384,131 |
| Actual Total Salary & Fringe + Operational + Health Ins | | | | | 385,076 | 372,663 | 451,206 | 739,155 | 393,762 | |
| Departmental Revenue | | | | | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator |
| | | | | | - | - | - | - | - | - |
| Total Departmental Revenue | | | | | - | - | - | - | - | - |
| Employee Positions | | | | | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator |
| Total Full Time Employees | | | | | 2 | 2 | 2 | 1 | 2 | 2 |
| | | | | | 2 | 2 | 2 | 1 | 2 | 2 |

**Oconee County, South Carolina
County Council (704)
2026-2027 Budget**

| Account Number | | | | Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Acutal | FY 2026 Budget | FY 2027 Administrator Recommendations |
|--|-----|-------|-------|------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|--|
| 10 | 704 | 10110 | 00000 | Salary and Wages | 86,907 | 88,859 | 89,952 | 95,493 | 95,871 | 97,128 |
| 10 | 704 | 20013 | 00000 | Social Security | 5,112 | 5,815 | 5,660 | 6,190 | 7,334 | 7,431 |
| 10 | 704 | 20014 | 00000 | Retirement | 12,451 | 13,245 | 13,717 | 13,949 | 17,794 | 18,027 |
| 10 | 704 | 20015 | 00000 | Workers Compensation | 1,271 | 390 | 428 | (114) | 1,031 | 1,175 |
| 10 | 704 | 20016 | 00000 | Health Insurance | 54,834 | 54,834 | 54,834 | 54,167 | 54,834 | 82,770 |
| 10 | 704 | 20027 | 00000 | Dental | 3,300 | 3,300 | 3,300 | 3,300 | 3,300 | 972 |
| 10 | 704 | 20028 | 00000 | Vision | 600 | 600 | 600 | 600 | 600 | - |
| 10 | 704 | 20034 | 00000 | Long-Term Disability Insurance | | | | - | | 228 |
| 10 | 704 | 20035 | 00000 | Basic Life & AD&D Insurance | | | | - | | 30 |
| Total Salary & Fringe | | | | | 164,475 | 167,043 | 168,491 | 173,586 | 180,764 | 207,761 |
| Acutal Health insurance diff | | | | | 30,239 | 28,439 | 34,534 | 50,033 | 60,637 | |
| Actual Total with Health Ins | | | | | 194,714 | 195,482 | 203,025 | 223,619 | 241,401 | |
| 10 | 704 | 30018 | 00000 | Travel | 1,314 | 1,542 | 1,404 | 1,404 | 3,850 | 5,100 |
| 10 | 704 | 30025 | 00000 | Professional | 3,113 | 4,640 | 4,066 | 5,043 | 6,000 | 6,000 |
| 10 | 704 | 30025 | 00001 | Professional - Auditing Firm | 53,900 | 69,000 | 76,900 | 57,000 | 80,000 | 67,500 |
| 10 | 704 | 30056 | 00000 | Data Processing | | | - | - | | 250 |
| 10 | 704 | 30059 | 00000 | Xerox Copies | 1,281 | 1,408 | 1,553 | 1,116 | 1,500 | 1,500 |
| 10 | 704 | 30080 | 00000 | Dues: Organizations | 1,535 | 1,535 | 1,535 | 1,622 | 1,700 | 1,700 |
| 10 | 704 | 30084 | 00000 | Staff Development | 4,888 | 15,333 | 9,800 | 9,274 | 17,500 | 17,500 |
| 10 | 704 | 40031 | 00000 | Small Equipment | 519 | - | 8,370 | 6,010 | 3,000 | 3,000 |
| 10 | 704 | 40032 | 00000 | Operational | 894 | 2,555 | 1,072 | 1,423 | 2,000 | 2,000 |
| 10 | 704 | 40034 | 00000 | Food | 219 | 440 | 851 | 275 | 1,000 | 3,100 |
| 10 | 704 | 40045 | 00000 | It Replacement/Equip Software | | - | - | - | - | - |
| 10 | 704 | 40065 | 00000 | Uniforms | | | - | - | | 2,000 |
| 10 | 704 | 40102 | 00000 | Magazines/Newspapers | | - | 160 | 170 | 220 | 220 |
| 10 | 704 | 60767 | 00000 | Contingency | | - | - | - | - | - |
| 10 | 704 | 95100 | 20201 | SC Association of Counties | 13,554 | 13,554 | 13,554 | 13,554 | 12,502 | 13,555 |
| 10 | 704 | 95100 | 20217 | Appalachian Council of Governments | 38,993 | 38,993 | 38,993 | 38,993 | 38,995 | 38,995 |
| 10 | 704 | 95100 | 20255 | Ten at the Top (TATT) | 5,000 | 5,000 | - | - | - | - |
| Total Operational | | | | | 125,210 | 154,000 | 158,258 | 135,885 | 168,267 | 162,420 |
| Total Salary & Fringe + Operational | | | | | 289,685 | 321,043 | 326,749 | 309,470 | 349,031 | 370,181 |
| Actual Total Salary & Fringe + Operational + Health Ins | | | | | 319,924 | 349,482 | 361,283 | 359,503 | 409,668 | |
| Departmental Revenue | | | | | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Acutal | FY 2026 Budget | FY 2027 Administrator Recommendations |
| | | | | | - | - | - | - | - | - |
| Departmental Total Direct Revenue | | | | | - | - | - | - | - | - |
| Employee Positions | | | | | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Acutal | FY 2026 Budget | FY 2027 Administrator Recommendations |
| Full Time Employees | | | | | 1 | 1 | 1 | 1 | 1 | 1 |
| Council Members | | | | | 5 | 5 | 5 | 5 | 5 | 5 |
| | | | | | 6 | 6 | 6 | 6 | 6 | 6 |

**Oconee County, South Carolina
Delinquent Tax Collector (305)
2026-2027 Budget**

| Account Number | | | | Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
|--|-----|-------|-------|--------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|---------------------------------------|
| 10 | 305 | 10110 | 00000 | Salary and Wages | 132,562 | 133,928 | 143,767 | 155,580 | 156,937 | 160,468 |
| 10 | 305 | 10710 | 00000 | Overtime | 91 | - | 51 | - | 100 | 100 |
| 10 | 305 | 20013 | 00000 | Social Security | 9,285 | 9,816 | 10,269 | 11,090 | 12,013 | 12,276 |
| 10 | 305 | 20014 | 00000 | Retirement | 21,704 | 24,271 | 26,663 | 28,669 | 29,146 | 29,783 |
| 10 | 305 | 20015 | 00000 | Workers Compensation | 939 | 742 | (1,486) | (737) | 3,498 | 4,060 |
| 10 | 305 | 20016 | 00000 | Health Insurance | 27,417 | 27,417 | 27,417 | 27,084 | 27,417 | 41,385 |
| 10 | 305 | 20027 | 00000 | Dental | 1,650 | 1,650 | 1,650 | 1,650 | 1,650 | 486 |
| 10 | 305 | 20028 | 00000 | Vision | 300 | 300 | 300 | 300 | 300 | - |
| 10 | 104 | 20034 | 00000 | Long-Term Disability Insurance | | | | - | | 115 |
| 10 | 104 | 20035 | 00000 | Basic Life & AD&D Insurance | | | | - | | 14 |
| Total Salary & Fringe | | | | | 193,948 | 198,124 | 208,631 | 223,636 | 231,061 | 248,687 |
| Acutal Health insurance diff | | | | | 15,119 | 14,219 | 17,267 | 25,016 | 30,319 | |
| Actual Total with Health Ins | | | | | 209,067 | 212,343 | 225,898 | 248,652 | 261,380 | |
| 10 | 305 | 30025 | 60305 | Professional-Tax Sale | 105,095 | 94,839 | 89,245 | 88,500 | 90,000 | 100,000 |
| 10 | 305 | 30056 | 00000 | Data Processing | 6,012 | 7,737 | 8,299 | 9,083 | 9,651 | 14,300 |
| 10 | 305 | 30059 | 00000 | Copier Click Charges | 3,349 | 2,220 | 2,156 | 1,708 | 2,000 | 2,500 |
| 10 | 305 | 30068 | 60305 | Advertising- Tax Sale | 22,302 | 24,419 | 24,419 | 28,083 | 28,000 | 30,000 |
| 10 | 305 | 30080 | 00000 | Dues: Organizations | 305 | 105 | 105 | 75 | 105 | 120 |
| 10 | 305 | 30084 | 00000 | Staff Development | 1,427 | 1,048 | 684 | 751 | 1,000 | 1,500 |
| 10 | 305 | 40031 | 00000 | Small Equipment | 4,194 | - | 170 | - | - | - |
| 10 | 305 | 40032 | 00000 | Operational | 1,556 | 2,213 | 1,632 | 1,690 | 1,700 | 2,000 |
| 10 | 305 | 40032 | 60305 | Operational- Tax Sale | 5,110 | 2,098 | 3,754 | 6,692 | 4,000 | 6,000 |
| 10 | 305 | 40033 | 60305 | Postage - Tax Sale | 31,175 | 33,162 | 36,568 | 49,186 | 36,000 | 58,350 |
| 10 | 305 | 40045 | 00000 | IT replacement eq/software | 878 | - | - | - | - | - |
| 10 | 305 | 40065 | 60305 | Uniform Clothing - Tax Sale | 104 | 98 | 130 | 155 | 150 | 150 |
| Total Operational | | | | | 181,507 | 167,939 | 167,162 | 185,923 | 172,606 | 214,920 |
| Total Salary & Fringe + Operational | | | | | 375,455 | 366,063 | 375,793 | 409,560 | 403,667 | 463,607 |
| Actual Total Salary & Fringe + Operational + Health Ins | | | | | 390,574 | 380,282 | 393,060 | 434,576 | 433,986 | |
| Departmental Revenue | | | | | | | | | | |
| | | | | | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator |
| 10 | 80 | 805 | 10285 | Tax Sale Fees | 221,694 | 207,104 | 198,220 | 218,605 | 215,000 | 200,000 |
| 10 | 80 | 805 | 12501 | Tax Collector Fees | 37,408 | 42,560 | 40,661 | 52,267 | 44,000 | 50,000 |
| Total Departmental Revenue | | | | | 259,102 | 249,664 | 238,881 | 270,872 | 259,000 | 250,000 |
| Employee Positions | | | | | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator |
| Full Time Employees | | | | | 3 | 3 | 3 | 3 | 3 | 3 |
| Total Employee Positions | | | | | 3 | 3 | 3 | 3 | 3 | 3 |

**Oconee County, South Carolina
Department of Social Services (402)
2026-2027 Budget**

| Account Number | | | | Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
|---------------------------------------|-----|-------|-------|---------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|--|
| 10 | 402 | 30041 | 00000 | Telecommunications | 11,225 | 10,499 | 10,197 | 10,821 | 10,000 | 10,000 |
| 10 | 402 | 40032 | 00000 | Operational | 195 | 103 | 224 | - | 300 | 300 |
| Total Operational | | | | | 11,420 | 10,602 | 10,421 | 10,821 | 10,300 | 10,300 |
| Total Departmental Operational | | | | | 11,420 | 10,602 | 10,421 | 10,821 | 10,300 | 10,300 |
| Departmental Revenue | | | | | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
| | | | | | - | - | - | - | - | - |
| Total Departmental Revenue | | | | | - | - | - | - | - | - |
| Employee Positions | | | | | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
| Full Time Employees | | | | | - | - | - | - | - | - |
| Total Employee Positions | | | | | - | - | - | - | - | - |

Oconee County, South Carolina
 Detention Center (106)
 2026-2027 Budget

| Account Number | | | | Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
|--|-----|-------|-------|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|---------------------------------------|
| 10 | 106 | 10110 | 00000 | Salary and Wages | 1,965,099 | 1,941,341 | 2,257,974 | 2,485,626 | 2,686,528 | 2,750,544 |
| 10 | 106 | 10710 | 00000 | Overtime | 117,805 | 135,474 | 139,907 | 170,904 | 125,000 | 150,000 |
| 10 | 106 | 20013 | 00000 | Social Security | 153,038 | 160,449 | 177,712 | 196,652 | 215,082 | 216,536 |
| 10 | 106 | 20014 | 00000 | Retirement | 397,746 | 435,742 | 505,855 | 559,944 | 592,968 | 596,792 |
| 10 | 106 | 20015 | 00000 | Workers Compensation | 93,276 | 77,627 | 43,619 | 48,564 | 76,608 | 87,473 |
| 10 | 106 | 20016 | 00000 | Health Insurance | 447,811 | 466,089 | 466,089 | 460,422 | 466,089 | 703,545 |
| 10 | 106 | 20027 | 00000 | Dental | 26,950 | 28,050 | 28,050 | 28,050 | 28,050 | 8,248 |
| 10 | 106 | 20028 | 00000 | Vision | 4,900 | 5,100 | 5,100 | 5,100 | 5,100 | - |
| 10 | 106 | 20034 | 00000 | Long-Term Disability Insurance | | | | | | 1,962 |
| 10 | 106 | 20035 | 00000 | Basic Life & AD&D Insurance | | | | | | 232 |
| Total Salary & Fringe | | | | | 3,206,625 | 3,249,872 | 3,624,306 | 3,955,262 | 4,195,425 | 4,515,332 |
| Acutal Health insurance diff | | | | | 275,307 | 255,603 | 308,430 | 442,644 | 534,666 | |
| Actual Total with Health Ins | | | | | 3,481,932 | 3,505,475 | 3,932,736 | 4,397,906 | 4,730,091 | |
| | | | | New Position - Detention Master Deputy Promote to Sergeant | - | - | - | - | - | 7,284 |
| | | | | New Position - Detention Master Deputy Promote to Corporal | - | - | - | - | - | 4,748 |
| | | | | New Positions - 2 Master Deputy Positions | - | - | - | - | - | - |
| | | | | New Position - Full Time Custodian | - | - | - | - | - | - |
| Total New Position Salary & Fringe | | | | | - | - | - | - | - | 12,032 |
| 10 | 106 | 30018 | 00000 | Travel | - | - | 137 | 429 | - | - |
| 10 | 106 | 30024 | 00000 | Equipment Maintenance | 14,659 | 13,189 | 15,247 | 14,455 | 15,000 | 40,000 |
| 10 | 106 | 30025 | 00000 | Professional | 758 | 2,368 | 1,578 | 33,143 | 16,000 | 20,000 |
| 10 | 106 | 30028 | 00000 | State Inmate Stipend | 11,888 | 13,436 | 10,792 | 10,096 | 14,000 | 15,000 |
| 10 | 106 | 30037 | 00000 | Equipment (Leased or Rented) | - | - | - | 17,422 | - | - |
| 10 | 106 | 30056 | 00000 | Data Processing | 40,151 | 46,021 | 52,673 | 48,148 | 56,650 | 62,000 |
| 10 | 106 | 30059 | 00000 | Copier Click Charges | 8,431 | 8,965 | 7,998 | 8,576 | 10,000 | 10,000 |
| 10 | 106 | 30062 | 00000 | Medical | 411,545 | 421,632 | 458,978 | 566,085 | 711,000 | 895,000 |
| 10 | 106 | 30080 | 00000 | Dues: Organizations | 1,200 | 1,190 | 1,370 | 1,370 | 2,000 | 2,000 |
| 10 | 106 | 30084 | 00000 | Staff Development | 12,381 | 5,982 | 5,165 | 12,889 | 10,000 | 10,000 |
| 10 | 106 | 33022 | 00000 | Building/Grounds Maintenance | 70,566 | 175,188 | 114,397 | 93,118 | 115,000 | 115,000 |
| 10 | 106 | 34042 | 00000 | Gas and Fuel Oil | 30,905 | 37,168 | 29,296 | 33,847 | 30,000 | 30,000 |
| 10 | 106 | 34043 | 00000 | Electricity | 191,424 | 214,502 | 225,480 | 199,454 | 225,000 | 225,000 |
| 10 | 106 | 34044 | 00000 | Water/Sewer/Garbage | 68,036 | 88,987 | 82,928 | 80,775 | 82,000 | 82,000 |
| 10 | 106 | 40031 | 00000 | Small Equipment | 32,818 | 21,247 | 14,903 | 28,414 | 22,000 | 22,000 |
| 10 | 106 | 40032 | 00000 | Operational | 72,470 | 76,568 | 73,462 | 80,899 | 75,000 | 80,000 |
| 10 | 106 | 40033 | 00000 | Postage | 165 | 164 | 111 | 60 | 500 | 500 |
| 10 | 106 | 40034 | 00000 | Food | 332,359 | 352,043 | 400,575 | 457,172 | 450,000 | 465,613 |
| 10 | 106 | 40045 | 00000 | IT Replacement Equipment/Software | 4,532 | 8,578 | 14,841 | 9,824 | 10,000 | 10,000 |
| 10 | 106 | 40065 | 00000 | Uniforms/Clothing | 39,571 | 46,931 | 37,067 | 45,535 | 46,800 | 50,000 |
| 10 | 106 | 40102 | 00000 | Periodicals | - | - | - | - | - | - |
| 10 | 106 | 60741 | 00000 | Juvenile Detention Services (Department of Juvenile Justice) | 13,050 | 13,250 | 15,000 | 12,945 | 15,000 | 20,000 |
| Total Operational | | | | | 1,356,909 | 1,547,409 | 1,561,998 | 1,754,657 | 1,905,950 | 2,154,113 |
| Total Salary & Fringe + Operational | | | | | 4,563,534 | 4,797,281 | 5,186,304 | 5,709,919 | 6,101,375 | 6,681,477 |
| Actual Total Salary & Fringe + Operational + Health Ins | | | | | 4,838,841 | 5,052,884 | 5,494,734 | 6,152,563 | 6,636,041 | |
| Departmental Revenue | | | | | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator |
| | | | | | - | - | - | - | - | - |
| Departmental Total Direct Revenue | | | | | - | - | - | - | - | - |
| Employee Positions | | | | | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator |
| Officers | | | | | 48 | 49 | 49 | 49 | 49 | 49 |
| Regular Staff | | | | | 2 | 2 | 2 | 2 | 2 | 2 |
| Life After Lock-Up | | | | | 1 | 1 | 1 | 1 | 1 | - |
| 013 Fund - Grant Funded Officer | | | | | - | - | 1 | 1 | 1 | - |
| Total Employee Positions | | | | | 51 | 52 | 53 | 53 | 53 | 51 |

**Oconee County, South Carolina
Economic Development (707)
2026-2027 Budget**

| Account Number | | | | Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
|--|---|---------|---------|-------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|--|
| 10 707 10110 00000 | Salary and Wages | 184,868 | 231,624 | 233,848 | 210,213 | 236,195 | 240,709 | | | |
| 10 707 10110 00000 | Overtime | - | - | 85 | 7 | - | - | | | |
| 10 707 20013 00000 | Social Security | 13,628 | 17,665 | 17,392 | 15,600 | 18,069 | 15,618 | | | |
| 10 707 20014 00000 | Retirement | 30,219 | 41,011 | 43,100 | 38,677 | 43,838 | 37,892 | | | |
| 10 707 20015 00000 | Workers Compensation | 5,949 | 6,566 | 1,810 | 3,217 | 5,261 | 5,165 | | | |
| 10 707 20016 00000 | Health Insurance | 36,556 | 36,556 | 36,556 | 36,112 | 27,417 | 27,590 | | | |
| 10 707 20027 00000 | Dental | 2,200 | 2,200 | 2,200 | 2,200 | 1,650 | 324 | | | |
| 10 707 20028 00000 | Vision | 400 | 400 | 400 | 400 | 300 | - | | | |
| 10 707 20034 00000 | Long-Term Disability Insurance | | | | - | | 76 | | | |
| 10 707 20035 00000 | Basic Life & AD&D Insurance | | | | - | | 10 | | | |
| Total Salary & Fringe | | | | | 273,820 | 336,022 | 335,391 | 306,426 | 332,730 | 327,384 |
| Acutal Health insurance diff | | | | | 20,159 | 18,959 | 23,022 | 15,988 | 30,319 | |
| Actual Total with Health Ins | | | | | 293,979 | 354,981 | 358,413 | 322,414 | 363,049 | |
| 10 707 30059 00000 | Copier Click Charges | 395 | 1,100 | 1,249 | 1,011 | 1,500 | 1,500 | | | |
| 10 707 30071 00000 | Rent | 11,872 | 22,700 | 25,700 | - | 27,690 | 28,800 | | | |
| 10 707 33022 00000 | Equip Maint-Sign Maint | 1,798 | 49 | 8 | 70 | 500 | 500 | | | |
| 10 707 34043 00001 | Electricity - Commerce Center | 1,562 | 1,907 | 2,290 | 2,179 | 1,700 | 1,900 | | | |
| 10 707 34043 00104 | Electricity-OITP | 3,969 | 4,644 | 4,229 | 7,528 | 6,250 | 8,200 | | | |
| 10 707 34044 00104 | Water/Sewer/Garbage-OITP | 816 | 861 | 853 | 843 | 900 | 900 | | | |
| 10 707 40031 00000 | Non-Capital Equipment | - | 475 | - | 185 | 1,000 | 1,000 | | | |
| 10 707 60907 90715 | SDOC C-14-2286 US Engine | - | - | - | - | - | - | | | |
| 10 707 80707 00000 | Vehicle Maintenance | 222 | 4,772 | 244 | 120 | 500 | 500 | | | |
| 10 707 81707 00000 | Gasoline | 940 | 2,276 | 2,148 | 1,646 | 2,000 | 2,000 | | | |
| 10 707 95100 20217 | EDIS Partnership via Appalachian Council of Governments | 12,199 | 12,199 | 12,199 | 12,199 | 12,300 | 12,300 | | | |
| 10 707 95100 20254 | Mountain Lakes Business Development Corporation | 27,500 | 27,500 | 25,000 | - | - | - | | | |
| 10 707 95100 20256 | Oconee Economic Alliance | 156,275 | 150,000 | 150,000 | - | - | - | | | |
| 10 707 95100 20257 | Upstate SC Alliance | 39,187 | 78,374 | - | - | - | - | | | |
| Total Operational | | | | | 256,735 | 306,857 | 223,920 | 25,781 | 54,340 | 57,600 |
| Total Salary & Fringe + Operational | | | | | 530,555 | 642,879 | 559,311 | 332,207 | 387,070 | 384,984 |
| Actual Total Salary & Fringe + Operational + Health Ins | | | | | 550,714 | 661,838 | 582,333 | 348,195 | 417,389 | |
| Departmental Revenue | | | | | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator |
| | | | | | - | - | - | - | - | - |
| Total Departmental Revenue | | | | | - | - | - | - | - | - |
| Employee Positions | | | | | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
| Full Time Employees | | | | | 4 | 4 | 4 | 3 | 3 | 3 |
| Total Employee Positions | | | | | 4 | 4 | 4 | 3 | 3 | 3 |

**Oconee County, South Carolina
Facilities Maintenance (714)
2026-2027 Budget**

| Account Number | | | | Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
|-------------------------------------|-----|-------|-------|---|-------------------|-------------------|-------------------|-------------------|-------------------|---|
| 10 | 714 | 10110 | 00000 | Salary and Wages | 533,618 | 586,965 | 640,720 | 645,691 | 690,991 | 676,414 |
| 10 | 714 | 10710 | 00000 | Overtime | 1,670 | 1,261 | 1,432 | 1,500 | 1,750 | 2,000 |
| 10 | 714 | 20013 | 00000 | Social Security | 38,797 | 44,116 | 47,267 | 49,527 | 52,995 | 56,045 |
| 10 | 714 | 20014 | 00000 | Retirement | 88,352 | 105,870 | 119,268 | 120,159 | 128,573 | 135,973 |
| 10 | 714 | 20015 | 00000 | Workers Compensation | 31,361 | 27,437 | 15,393 | 29,294 | 23,926 | 28,754 |
| 10 | 714 | 20016 | 00000 | Health Insurance | 137,085 | 137,085 | 146,224 | 137,085 | 137,085 | 206,925 |
| 10 | 714 | 20027 | 00000 | Dental | 8,250 | 8,250 | 8,800 | 8,250 | 8,250 | 2,430 |
| 10 | 714 | 20028 | 00000 | Vision | 1,500 | 1,500 | 1,600 | 1,500 | 1,500 | - |
| 10 | 714 | 20034 | 00000 | Long-Term Disability Insurance | | | | - | - | 570 |
| 10 | 714 | 20035 | 00000 | Basic Life & AD&D Insurance | | | | - | - | 75 |
| Total Salary & Fringe | | | | | 840,633 | 912,484 | 980,704 | 993,006 | 1,045,070 | 1,109,186 |
| Actual Health insurance diff | | | | | 75,597 | 71,096 | 77,195 | 123,415 | 151,594 | |
| Actual Total with Health Ins | | | | | 916,230 | 983,580 | 1,057,899 | 1,116,421 | 1,196,664 | |
| 10 | 714 | 30024 | 00000 | Equipment Maintenance | 659 | 835 | 1,445 | 841 | 1,000 | 1,000 |
| 10 | 714 | 30025 | 00000 | Professional | 8,321 | 765 | 465 | 1,900 | 1,000 | 1,000 |
| 10 | 714 | 30059 | 00000 | Copier Clicks | 237 | 266 | 239 | 457 | 300 | 300 |
| 10 | 714 | 30084 | 00000 | Staff Development | - | - | 420 | - | 250 | 250 |
| 10 | 714 | 33022 | 00000 | Building/Grounds Maintenance | 11,533 | 8,165 | 9,963 | 13,175 | 8,500 | 8,500 |
| | | | | Building Maintenance - Probation and Parole | | | | | | |
| 10 | 714 | 33022 | 00109 | Parole | 1,241 | 4,088 | 2,696 | 487 | 3,000 | 2,500 |
| 10 | 714 | 33022 | 00270 | Building/Grounds - Oakway Intm | 1,659 | 1,974 | 5,244 | 3,518 | 2,000 | 1,500 |
| 10 | 714 | 33022 | 00402 | Building Maintenance - DSS Building | 19,876 | 32,651 | 12,033 | 23,648 | 12,000 | 15,000 |
| 10 | 714 | 33022 | 00405 | Buildings/Grounds Rosa Clark | 129 | 140 | 211 | - | 500 | 500 |
| | | | | Building Maintenance - Lakeview Rest Home | | | | | | |
| 10 | 714 | 33022 | 00407 | Home | 14,277 | 7,339 | 7,047 | 7,135 | 8,500 | 8,500 |
| 10 | 714 | 33022 | 00510 | Building Maintenance - Courthouse | 31,875 | 80,120 | 79,301 | 143,515 | 67,500 | 72,500 |
| | | | | Building Maintenance - Walhalla Health Department | | | | | | |
| 10 | 714 | 33022 | 00703 | Department | 5,604 | 8,852 | 10,770 | 8,574 | 7,000 | 6,000 |
| 10 | 714 | 33022 | 00716 | Building Maintenance - USDA Building | 723 | 175 | 1,544 | 1,034 | 1,000 | 1,000 |
| 10 | 714 | 33022 | 00723 | Building Maintenance - Pine Street | 44,706 | 63,979 | 32,957 | 31,139 | 30,000 | 25,000 |
| 10 | 714 | 33022 | 00729 | Building Maintenance - Brown Building | 2,208 | 3,574 | 6,675 | 2,336 | 3,000 | 3,000 |
| 10 | 714 | 34042 | 00109 | Gas and Fuel Oil - Probation and Parole | 1,619 | 1,328 | 1,240 | 1,632 | 1,500 | 1,750 |
| 10 | 714 | 34042 | 00270 | Gas and Fuel Oil - Oakway Intm | 5,771 | 6,979 | 5,185 | 5,907 | 6,000 | 6,250 |
| 10 | 714 | 34042 | 00410 | Gas and Fuel Oil - Walhalla Health | 157 | 160 | 179 | 190 | 200 | 200 |
| 10 | 714 | 34042 | 00510 | Gas and Fuel Oil - Courthouse | 29,533 | 30,942 | 21,784 | 22,273 | 25,000 | 25,000 |
| 10 | 714 | 34042 | 00723 | Gas and Fuel Oil - Pine Street | 2,194 | 3,209 | 2,448 | 2,681 | 3,000 | 3,500 |
| 10 | 714 | 34042 | 00729 | Gas and Fuel Oil - Brown Building | 1,373 | 1,940 | 1,751 | 1,805 | 2,000 | 2,000 |
| 10 | 714 | 34043 | 00000 | Electricity - Facilities Maintenance | 721 | 1,064 | 798 | 1,373 | 1,250 | 1,250 |
| 10 | 714 | 34043 | 00109 | Electricity - Probation and Parole | 4,142 | 4,602 | 4,699 | 4,475 | 5,000 | 5,000 |
| 10 | 714 | 34043 | 00270 | Electricity - Oakway School | 26,451 | 27,219 | 28,929 | 28,700 | 17,000 | 25,000 |
| 10 | 714 | 34043 | 00402 | Electricity - DSS Building | 38,178 | 40,718 | 44,607 | 45,250 | 42,000 | 42,000 |
| 10 | 714 | 34043 | 00403 | Electricity - Walhalla Health Department | 19,449 | 23,522 | 14,260 | 13,867 | 24,000 | 15,000 |
| 10 | 714 | 34043 | 00409 | Electricity - Foothills Alliance | 970 | 1,031 | 1,080 | 1,175 | 1,500 | 1,500 |
| 10 | 714 | 34043 | 00510 | Electricity - Courthouse | 66,693 | 73,156 | 78,001 | 79,345 | 78,000 | 75,000 |
| 10 | 714 | 34043 | 00723 | Electricity - Pine Street | 37,771 | 39,315 | 44,949 | 46,999 | 45,000 | 42,000 |
| 10 | 714 | 34043 | 00729 | Electricity - Brown Building | 12,959 | 10,505 | 10,852 | 10,976 | 12,500 | 11,000 |

**Oconee County, South Carolina
Facilities Maintenance (714)
2026-2027 Budget**

| Account Number | Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
|--|------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|--|
| 10 714 34044 00000 | Water - Facilities Maintenance | 905 | 912 | 827 | 1,381 | 1,250 | 1,750 |
| 10 714 34044 00109 | Water - Probation and Parole | 972 | 1,027 | 1,362 | 1,027 | 1,200 | 1,200 |
| 10 714 34044 00270 | Water - Oakway School | 1,196 | 1,402 | 1,294 | 1,892 | - | 2,500 |
| 10 714 34044 00402 | Water - DSS Building | 3,550 | 3,945 | 3,774 | 3,743 | 4,500 | 4,500 |
| 10 714 34044 00403 | Water - Walhalla Health Department | 975 | 882 | 1,158 | 1,297 | 1,500 | 1,250 |
| 10 714 34044 00409 | Water - Foothills Alliance | 659 | 736 | 778 | 802 | 1,200 | 1,000 |
| 10 714 34044 00510 | Water - Courthouse | 3,677 | 4,635 | 4,051 | 3,955 | 4,500 | 4,250 |
| 10 714 34044 00723 | Water - Pine Street | 2,936 | 3,263 | 3,665 | 3,215 | 3,600 | 3,600 |
| 10 714 34044 00729 | Water - Brown Building | 1,381 | 2,002 | 1,646 | 1,646 | 2,000 | 2,000 |
| 10 714 40027 00000 | Safety Equipment | 3,625 | 3,421 | 3,841 | 3,016 | 3,500 | 3,500 |
| 10 714 40031 00000 | Small Equipment | 8,343 | 12,806 | 8,439 | 7,431 | 7,500 | 6,000 |
| 10 714 40032 00000 | Operational | 33,368 | 35,300 | 36,233 | 36,182 | 40,000 | 40,000 |
| 10 714 40034 00000 | Food | - | - | - | 321 | 500 | 500 |
| 10 714 40065 00000 | Uniforms/Clothing | 4,039 | 9,875 | 6,270 | 7,092 | 6,500 | 6,500 |
| 10 714 50870 00000 | Vehicles/Equip Capital | - | - | 11,306 | - | - | - |
| 10 714 50884 00000 | Capital Department Paving | - | - | 30,168 | - | - | - |
| 10 714 80714 00000 | Vehicle Maintenance | 6,204 | 8,366 | 8,568 | 15,492 | 7,000 | 6,000 |
| 10 714 81714 00000 | Gasoline | 22,966 | 23,063 | 20,424 | 18,333 | 20,000 | 20,000 |
| 10 714 82714 00000 | Diesel | - | 33 | - | - | - | - |
| Total Operational | | 485,825 | 590,281 | 575,579 | 611,229 | 514,250 | 507,550 |
| Total Salary & Fringe + Operational | | 1,326,458 | 1,502,765 | 1,556,283 | 1,604,235 | 1,559,320 | 1,616,736 |
| Actual Total Salary & Fringe + Operational + Health Ins | | 1,402,055 | 1,573,861 | 1,633,478 | 1,727,650 | 1,710,914 | |
| Departmental Revenue | | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
| Total Departmental Revenue | | - | - | - | - | - | - |
| Employee Positions | | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
| Full Time Employees | | 15 | 15 | 15 | 15 | 15 | 15 |
| Temporary-Full Time | | - | - | - | - | 1 | 1 |
| Total Employee Positions | | 15 | 15 | 15 | 15 | 16 | 16 |

**Oconee County, South Carolina
Finance (708)
2026-2027 Budget**

| Account Number | | | | Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
|--|-----|-------|-------|--------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|--|
| 10 | 708 | 10110 | 00000 | Salary and Wages | 336,611 | 361,136 | 366,754 | 440,277 | 418,265 | 425,405 |
| 10 | 708 | 10710 | 00000 | Overtime | 1,369 | 407 | 154 | 4,325 | - | 500 |
| 10 | 708 | 20013 | 00000 | Social Security | 24,403 | 26,821 | 26,606 | 31,752 | 31,997 | 32,582 |
| 10 | 708 | 20014 | 00000 | Retirement | 52,311 | 61,345 | 63,580 | 76,487 | 77,630 | 78,953 |
| 10 | 708 | 20015 | 00000 | Workers Compensation | 1,411 | 1,232 | 307 | 717 | 1,050 | 1,306 |
| 10 | 708 | 20016 | 00000 | Health Insurance | 54,834 | 54,834 | 54,834 | 54,167 | 54,834 | 82,770 |
| 10 | 708 | 20027 | 00000 | Dental | 3,300 | 3,300 | 3,300 | 3,300 | 3,300 | 972 |
| 10 | 708 | 20028 | 00000 | Vision | 600 | 600 | 600 | 600 | 600 | - |
| 10 | 708 | 20034 | 00000 | Long-Term Disability Insurance | | | - | - | | 228 |
| 10 | 708 | 20035 | 00000 | Basic Life & AD&D Insurance | | | - | - | | 30 |
| Total Salary & Fringe | | | | | 474,839 | 509,675 | 516,135 | 611,626 | 587,676 | 622,746 |
| Actual Health insurance diff | | | | | 30,239 | 28,438 | 34,534 | 50,033 | 60,638 | |
| Actual Total with Health Ins | | | | | 505,078 | 538,113 | 550,669 | 661,658 | 648,314 | |
| New Position-Senior Accounting Analyst | | | | | | | | | | - |
| Total New Position Salary & Fringe | | | | | - | - | - | - | - | - |
| 10 | 708 | 30018 | 00000 | Travel | - | - | - | 351 | - | |
| 10 | 708 | 30025 | 00000 | Professional | 33,554 | 28,043 | 12,355 | 15,607 | 15,000 | 4,375 |
| 10 | 708 | 30056 | 00000 | Data Processing | 205,619 | 183,126 | 274,909 | - | - | 3,780 |
| 10 | 708 | 30059 | 00000 | Copier Click Charges | 5,361 | 5,809 | 6,411 | 5,964 | 5,700 | 5,900 |
| 10 | 708 | 30068 | 00000 | Advertising | - | - | 538 | - | - | - |
| 10 | 708 | 30080 | 00000 | Dues Organizations | 1,095 | 1,095 | 595 | 970 | 985 | 1,375 |
| 10 | 708 | 30084 | 00000 | Staff Development | 790 | 909 | 4,223 | 2,063 | 3,000 | 9,380 |
| 10 | 708 | 40031 | 00000 | Small Equipment | 6,508 | 9,629 | 2,330 | 541 | 1,800 | 1,800 |
| 10 | 708 | 40032 | 00000 | Operational | 6,456 | 5,190 | 6,922 | 5,745 | 6,500 | 7,500 |
| 10 | 708 | 40034 | 00000 | Food | - | - | - | - | - | - |
| 10 | 708 | 40045 | 00000 | IT Replacement Eq./Softwr | 3,452 | 1,899 | - | 381 | - | 4,350 |
| Total Operational | | | | | 262,834 | 235,700 | 308,282 | 31,622 | 32,985 | 38,460 |
| Total Salary & Fringe + Operational | | | | | 737,673 | 745,375 | 824,418 | 643,248 | 620,661 | 661,206 |
| Actual Total Salary & Fringe + Operational + Health Ins | | | | | 767,912 | 773,814 | 858,951 | 693,281 | 681,299 | |
| Departmental Revenue | | | | | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
| Total Departmental Revenue | | | | | - | - | - | - | - | - |
| Employee Positions | | | | | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
| Full Time Employees | | | | | 6 | 6 | 6 | 6 | 6 | 6 |
| Part Time Employees | | | | | 1 | 1 | 1 | 1 | 1 | 1 |
| | | | | | 7 | 7 | 7 | 7 | 7 | 7 |

**Oconee County, South Carolina
Fire/Emergency Services (107)
2026-2027 Budget**

| Account Number | | | Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
|---|-------|--|-------------------------------------|------------------|------------------|------------------|------------------|------------------|---------------------------------------|
| 10 107 10110 | 00000 | | Salary and Wages | 1,444,408 | 1,584,840 | 2,052,059 | 2,720,367 | 2,745,875 | 3,140,331 |
| 10 107 10710 | 00000 | | Overtime | 165,306 | 310,701 | 363,084 | 447,270 | 250,000 | 250,000 |
| 10 107 20013 | 00000 | | Social Security | 117,145 | 147,292 | 178,956 | 235,418 | 237,325 | 259,360 |
| 10 107 20014 | 00000 | | Retirement | 301,245 | 391,502 | 497,495 | 658,876 | 657,635 | 684,968 |
| 10 107 20015 | 00000 | | Workers Compensation | 194,956 | 187,851 | 116,436 | 126,679 | 282,783 | 286,297 |
| 10 107 20016 | 00000 | | Health Insurance | 319,865 | 383,838 | 383,838 | 460,422 | 420,394 | 786,315 |
| 10 107 20027 | 00000 | | Dental | 19,250 | 23,100 | 23,100 | 28,050 | 25,300 | 9,218 |
| 10 107 20028 | 00000 | | Vision | 3,500 | 4,200 | 4,200 | 5,100 | 4,900 | - |
| 10 107 20034 | 00000 | | Long-Term Disability Insurance | - | - | - | - | - | 2,193 |
| 10 107 20035 | 00000 | | Basic Life & AD&D Insurance | - | - | - | - | - | 285 |
| 10 130 10112 | 91229 | | Salaries - Federal-FEMA Helene | - | - | - | 131,007 | - | - |
| 10 130 10712 | 91229 | | Federal Overtime-FEMA Helene | - | - | - | 14,800 | - | - |
| 10 130 20213 | 91229 | | Social Security-Federal-FEMA Helene | - | - | - | 11,095 | - | - |
| 10 130 20214 | 91229 | | Retirement-Federal-FEMA Helene | - | - | - | 13,967 | - | - |
| 10 130 20215 | 91229 | | W Comp-Federal-FEMA Helene | - | - | - | 8,789 | - | - |
| 10 130 20216 | 91229 | | Health Ins - Federal-FEMA Helene | - | - | - | 4,553 | - | - |
| 10 130 20227 | 91229 | | Dental Ins-Federal-FEMA Helene | - | - | - | 317 | - | - |
| 10 130 20228 | 91229 | | Vision Ins-Federal-FEMA Helene | - | - | - | 58 | - | - |
| Total Salary & Fringe | | | | 2,565,675 | 3,033,324 | 3,619,168 | 4,866,768 | 4,624,212 | 5,418,967 |
| Acutal Health insurance diff | | | | 233,107 | 199,067 | 241,735 | 442,644 | 541,870 | |
| Actual Total with Health Ins | | | | 2,798,782 | 3,232,391 | 3,860,903 | 5,309,412 | 5,166,082 | |
| New Positions - Firefighter I (24-Hrs) | | | | - | - | - | - | - | - |
| Emergency Manager difference in pay | | | | - | - | - | - | - | 30,090 |
| Total New Position Salary & Fringe | | | | | | | | | 30,090 |
| 10 107 30018 | 00000 | | Travel | - | - | 498 | - | - | - |
| 10 107 30024 | 00000 | | Maintenance on Equipment | 18,249 | 11,483 | 13,576 | 13,842 | 13,000 | 13,000 |
| 10 107 30025 | 00000 | | Professional | 3,888 | 5,016 | 30,455 | 685 | 4,000 | 500 |
| 10 107 30041 | 00000 | | Telephone | 4,442 | 4,770 | 6,096 | 8,958 | 7,000 | 7,000 |
| 10 107 30056 | 00000 | | Data Processing | 29,294 | 30,536 | 34,039 | 19,169 | 34,000 | 20,000 |
| 10 107 30059 | 00000 | | Copier Click Charges | 5,507 | 4,538 | 4,385 | 4,191 | 4,500 | 4,500 |
| 10 107 30062 | 00000 | | Medical | 81,712 | 95,718 | 80,818 | | | |
| 10 107 30080 | 00000 | | Dues Organizations | 2,498 | 3,371 | 3,123 | 4,931 | 4,000 | 3,500 |
| 10 107 30084 | 00000 | | School/Seminar/Training/Mtg | 47,985 | 58,021 | 32,955 | 150 | | |
| 10 107 30090 | 00000 | | Commission Honoraria | 900 | 1,000 | 1,000 | 1,000 | 1,200 | 1,400 |
| 10 107 33022 | 00000 | | Maintenance Buildings/Grounds | 18,372 | 40,227 | 31,604 | 18,586 | 25,000 | 25,000 |
| 10 107 34042 | 00140 | | Gas & Fuel Oil-Oakway Shop Bldg | 120 | - | - | - | - | - |
| 10 107 34043 | 00000 | | Electricity | 9,427 | 12,092 | 15,898 | 19,989 | 16,000 | 16,000 |
| 10 107 34044 | 00000 | | Water/Sewer/Garbage | 990 | 1,082 | 1,839 | 2,278 | 2,000 | 2,000 |
| 10 107 40027 | 00193 | | Safety Equipment-FEMA COVID-19 | 7,194 | - | - | - | - | - |
| 10 107 40031 | 00000 | | Non-Capital Equipment | 102,968 | 84,348 | 24,033 | | | |
| 10 107 40031 | 00021 | | Non-Cap Eq-FEMA Hurricane Florence | - | 5,535 | - | - | - | - |
| 10 107 40031 | 00105 | | Non-Capital Equipment - Turnout Gea | 6,222 | 13,566 | - | - | - | - |
| 10 107 40031 | 02019 | | Non-Capital Equip-2019 Cap Lease | 35,957 | - | - | - | - | - |
| 10 107 40031 | 91166 | | Non-Cap Eq-FY2020 AFG (Match) | 251,761 | - | - | - | - | - |
| 10 107 40032 | 00000 | | Operational | 26,196 | 31,183 | 31,894 | 26,847 | 28,000 | 30,000 |
| 10 107 40032 | 91223 | | Operation-Swiftwater Rescue 8/2024 | - | - | - | 60 | - | - |
| 10 107 40033 | 00000 | | Postage | - | 89 | 20 | 147 | 50 | 50 |
| 10 107 40034 | 00000 | | Food | 7,255 | 11,429 | 12,247 | 5,439 | 8,000 | 8,000 |
| 10 107 40034 | 91223 | | Food-Swiftwater Rescue 8/2024 | - | - | - | 564 | - | - |
| 10 107 40045 | 00000 | | IT Replacement Eq./Softwr | 2,845 | 4,000 | 14,835 | 2,210 | 5,500 | 5,500 |
| 10 107 40065 | 00000 | | Clothing Uniforms | 29,792 | 31,623 | 36,543 | 30,027 | 43,000 | 43,000 |
| 10 107 50840 | 00000 | | Equipment Capital Expenditures | 20 | - | 600 | - | - | - |
| 10 107 50840 | 00860 | | Capital Equipment - Bountyland | - | - | 11,394 | - | - | - |
| 10 107 50850 | 00860 | | Capital Buildings Bountyland | 15,940 | 35,351 | 65,163 | 26,157 | - | - |
| 10 107 50870 | 00000 | | Capital Vehicle | 10,960 | 133,208 | 93,759 | - | | |
| 10 107 50871 | 00000 | | Fire Trucks | 129,315 | 354,614 | 131,285 | 646,630 | - | - |
| 10 107 50871 | 02019 | | Cap Fire Trucks-2019 BB&T Lease | 18,186 | 36,055 | 11,797 | - | - | - |
| 10 107 60735 | 00860 | | General Gravel Usage-Bountyland | - | 27,942 | - | - | - | - |
| 10 107 80107 | 00000 | | Vehicle Maintenance Emergency Ser | 183,553 | 208,478 | 342,456 | 333,809 | 170,000 | 170,000 |
| 10 107 81107 | 00000 | | Gasoline Emergency Ser/Rural Fire | 88,306 | 74,354 | 78,310 | 80,304 | 75,000 | 75,000 |
| 10 107 82107 | 00000 | | Diesel Emergency Services | 6,856 | 11,981 | 19,846 | 25,993 | 20,000 | 20,000 |
| 10 107 82107 | 00102 | | Diesel- Rural Fire | - | 97 | - | - | - | - |

**Oconee County, South Carolina
Fire/Emergency Services (107)
2026-2027 Budget**

| Account Number | | | | Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
|--|-----|-------|-------|--------------------------------|-----------------------|-----------------------|--|-----------------------|-----------------------|--|
| 10 | 107 | 95100 | 20202 | OMH Ambulance Service | 300,000 | 300,000 | <i>Moved to the 275 Health & Human Services Special Revenue Fund</i> | | | |
| 10 | 107 | 95100 | 20207 | City of Seneca Fire | 650,000 | 650,000 | <i>Moved to the 275 Health & Human Services Special Revenue Fund</i> | | | |
| 10 | 107 | 95100 | 20208 | City of Walhalla Fire & Police | 300,000 | 300,000 | <i>Moved to the 275 Health & Human Services Special Revenue Fund</i> | | | |
| 10 | 107 | 95100 | 20209 | City of Westminster Fire | 285,000 | 285,000 | <i>Moved to the 275 Health & Human Services Special Revenue Fund</i> | | | |
| 10 | 107 | 95100 | 20210 | Town of Salem Fire | 200,000 | 200,000 | <i>Moved to the 275 Health & Human Services Special Revenue Fund</i> | | | |
| 10 | 107 | 95100 | 20237 | County Grants-Budgeted LEPC | - | - | 3,297 | 1,478 | 4,000 | 4,000 |
| 10 | 107 | 99999 | 00000 | Miscellaneous Grant Match | 8,445 | 4,753 | 1,046 | 1,003 | - | 1,000 |
| Total Operational | | | | | 2,890,156 | 3,071,458 | 1,134,811 | 1,274,447 | 464,250 | 449,450 |
| Total Salary & Fringe + Operational | | | | | 5,455,831 | 6,104,782 | 4,753,979 | 6,141,215 | 5,088,462 | 5,898,507 |
| Actual Total Salary & Fringe + Operational + Health Ins | | | | | 5,688,938 | 6,303,849 | 4,995,714 | 6,583,859 | 5,630,332 | |
| Departmental Revenue | | | | | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
| Departmental Total Revenue | | | | | - | - | - | - | - | - |
| Employee Positions | | | | | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
| Full Time Emergency Management/Fire Employees | | | | | 39 | 42 | 52 | 52 | 57 | 57 |
| Part-Time Emergency Management/Fire Employee | | | | | 7 | 7 | 7 | 7 | 14 | 14 |
| Grant Funded Opioid Awareness | | | | | - | - | 1 | 1 | 1 | 1 |
| Grant Funded Part-Time Community Medical Responder | | | | | 3 | 3 | 3 | 3 | 3 | 3 |
| Grant Funded Part-Time Admin Assistant | | | | | | | | | | 1 |
| Fund 255 Duke FNF | | | | | 1 | 1 | 1 | 1 | 1 | 1 |
| | | | | | 50 | 53 | 64 | 64 | 76 | 77 |

**Oconee County, South Carolina
Health Department (403)
2026-2027 Budget**

| Account Number | | | | Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
|---------------------------------------|-----|-------|-------|------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|--|
| 10 | 403 | 30041 | 00000 | Telecommunications | 1,570 | 1,826 | 1,810 | 1,321 | 1,800 | 1,800 |
| 10 | 403 | 30062 | 00000 | Medical | 945 | 1,546 | 1,798 | - | - | - |
| 10 | 403 | 33022 | 00000 | Building/Grounds Maintenance | 47,932 | 4,345 | 5,110 | 4,522 | 5,000 | 5,000 |
| 10 | 403 | 34043 | 00000 | Electricity | 13,116 | 13,780 | 15,230 | 14,782 | 15,800 | 15,800 |
| 10 | 403 | 34044 | 00000 | Water/Sewer/Garbage | 3,170 | 2,906 | 3,195 | 3,128 | 3,000 | 3,000 |
| 10 | 403 | 40032 | 00000 | Operational | 1,964 | 3,382 | 865 | - | 1,000 | 1,000 |
| 10 | 403 | 40033 | 00000 | Postage | 332 | - | - | - | - | - |
| Total Operational | | | | | 69,029 | 27,785 | 28,008 | 23,753 | 26,600 | 26,600 |
| Total Departmental Operational | | | | | 69,029 | 27,785 | 28,008 | 23,753 | 26,600 | 26,600 |
| Departmental Revenue | | | | | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
| Total Departmental Revenue | | | | | - | - | - | - | - | - |
| Employee Positions | | | | | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
| Total Full Time Employees | | | | | - | - | - | - | - | - |

Oconee County, South Carolina
High Falls Park (203)
2026-2027 Budget

| Account Number | | | | Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
|--|-----|-------|-------|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|--|
| 10 | 203 | 10110 | 00000 | Salary | 191,666 | 232,080 | 248,272 | 278,704 | 281,675 | 287,874 |
| 10 | 203 | 10710 | 00000 | Overtime | 11,578 | 7,555 | 8,899 | 10,685 | 9,000 | 9,500 |
| 10 | 203 | 20013 | 00000 | Social Security/Medicare | 14,428 | 17,588 | 18,438 | 20,694 | 22,237 | 22,750 |
| 10 | 203 | 20014 | 00000 | Retirement | 33,469 | 38,598 | 47,010 | 53,418 | 53,949 | 55,193 |
| 10 | 203 | 20015 | 00000 | Workers Compensation | 11,173 | 10,516 | 6,113 | 6,493 | 9,630 | 9,236 |
| 10 | 203 | 20016 | 00000 | Health Insurance | 45,695 | 45,695 | 45,695 | 54,167 | 54,834 | 82,770 |
| 10 | 203 | 20027 | 00000 | Dental Insurance | 2,750 | 2,750 | 2,750 | 3,300 | 3,300 | 970 |
| 10 | 203 | 20028 | 00000 | Vision Insurance | 500 | 500 | 500 | 600 | 600 | - |
| 10 | 203 | 20034 | 00000 | Long-Term Disability Insurance | - | - | - | - | - | 231 |
| 10 | 203 | 20035 | 00000 | Basic Life & AD&D Insurance | - | - | - | - | - | 27 |
| Total Salary & Fringe | | | | | 311,259 | 355,283 | 377,677 | 428,061 | 435,225 | 468,551 |
| Acutal Health insurance diff | | | | | 25,199 | 37,577 | 43,673 | 50,033 | 60,638 | |
| Actual Total with Health Ins | | | | | 336,458 | 392,860 | 421,350 | 478,094 | 495,863 | |
| 10 | 203 | 30024 | 00000 | Equipment Maintenance | 75 | 121 | 184 | 731 | 400 | 400 |
| 10 | 203 | 30025 | 00000 | Professional | 65,960 | 61,884 | 52,639 | 47,932 | 50,098 | 50,098 |
| 10 | 203 | 30037 | 00000 | Equipment Rental | - | - | - | - | - | - |
| 10 | 203 | 30041 | 00000 | Telecommunication (Lake Hartwell Ranger) | - | 600 | - | - | - | - |
| 10 | 203 | 30059 | 00000 | Copier Click Charges | 596 | 641 | 504 | - | 400 | 400 |
| 10 | 203 | 33022 | 00000 | Building/Grounds Maintenance | 15,888 | 29 | 346 | - | - | - |
| 10 | 203 | 34042 | 00000 | Gas and Fuel Oil | 6,502 | 6,412 | 5,760 | 3,840 | 6,000 | 6,000 |
| 10 | 203 | 34043 | 00000 | Electricity | 37,323 | 37,842 | 39,465 | 39,661 | 38,000 | 38,000 |
| 10 | 203 | 34044 | 00000 | Water/Sewer/Garbage | 6,662 | 7,230 | 6,250 | 4,036 | 6,500 | 6,500 |
| 10 | 203 | 40027 | 00000 | Safety Equipment (swim area) | 696 | 449 | 872 | 995 | 1,000 | 1,000 |
| 10 | 203 | 40031 | 00000 | Small Equipment | 4,217 | 2,454 | 1,692 | 3,765 | 2,000 | 3,000 |
| 10 | 203 | 40032 | 00000 | Operational | 19,296 | 21,162 | 18,992 | 18,974 | 20,000 | 20,000 |
| 10 | 203 | 40034 | 00000 | Food | 46 | 224 | 142 | 66 | 150 | 150 |
| 10 | 203 | 40045 | 00000 | IT Replacement/Software | 863 | 23 | 1,083 | - | - | 2,500 |
| 10 | 203 | 40065 | 00000 | Uniforms/Clothing | 1,690 | 1,788 | 3,388 | 3,196 | 2,000 | 2,000 |
| 10 | 203 | 40832 | 00000 | Concessions | 20,125 | 17,467 | 28,569 | 12,058 | 22,000 | 20,000 |
| 10 | 203 | 60735 | 00000 | General Gravel Use | 482 | 347 | 940 | 2,120 | 2,000 | 1,000 |
| Total Operational | | | | | 180,422 | 158,672 | 160,826 | 137,374 | 150,548 | 151,048 |
| Total Salary & Fringe + Operational | | | | | 491,681 | 513,955 | 538,504 | 565,434 | 585,773 | 619,599 |
| Actual Total Salary & Fringe + Operational + Health Ins | | | | | 516,880 | 551,532 | 582,176 | 615,467 | 646,411 | |
| Departmental Revenue | | | | | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
| 10 | 80 | 805 | 00203 | High Falls Park | 220,798 | 261,970 | 246,719 | 221,055 | 240,000 | 240,000 |
| 10 | 80 | 805 | 62051 | CS Fairplay Rec Area Revenue | 3,092 | 1,430 | 538 | 545 | - | - |
| 10 | 80 | 805 | 62052 | CS Lawrence Bridge Rec Area Revenue | 2,512 | 1,092 | - | - | - | - |
| 10 | 80 | 805 | 62053 | CS Mullins Ford Rec Area Revenue | 336 | - | - | - | - | - |
| 10 | 80 | 805 | 62054 | CS Choestoea Landing Revenue | 962 | 218 | - | - | - | - |
| 10 | 80 | 805 | 62056 | CS Seneca Creek Landing Revenue | 1,095 | - | - | - | - | - |
| 10 | 80 | 805 | 62057 | CS South Union Landing Revenue | 334 | - | - | - | - | - |
| Total Departmental Revenue | | | | | 229,130 | 264,710 | 247,257 | 221,599 | 240,000 | 240,000 |
| Employee Positions | | | | | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
| Full Time Employees | | | | | 5 | 6 | 6 | 6 | 6 | 6 |
| Total Employee Positions | | | | | 5 | 6 | 6 | 6 | 6 | 6 |

**Oconee County, South Carolina
Human Resources (710)
2026-2027 Budget**

| Account Number | | | | Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
|--|-----|-------|-------|-----------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|--|
| 10 | 710 | 10110 | 00000 | Salary and Wages | 218,920 | 196,440 | 191,751 | 200,047 | 206,116 | 210,753 |
| 10 | 710 | 10710 | 00000 | Overtime | 76 | 597 | 924 | 88 | 1,000 | 1,000 |
| 10 | 710 | 20013 | 00000 | Social Security | 15,400 | 14,954 | 13,849 | 14,221 | 15,844 | 16,200 |
| 10 | 710 | 20014 | 00000 | Retirement | 35,508 | 35,793 | 35,694 | 36,883 | 38,441 | 39,302 |
| 10 | 710 | 20015 | 00000 | Workers Compensation | 3,557 | 3,159 | 1,512 | 715 | 520 | 604 |
| 10 | 710 | 20016 | 00000 | Health Insurance | 27,417 | 31,283 | 27,417 | 27,084 | 27,417 | 41,385 |
| 10 | 710 | 20027 | 00000 | Dental | 1,650 | 1,883 | 1,650 | 1,650 | 1,650 | 486 |
| 10 | 710 | 20028 | 00000 | Vision | 300 | 342 | 300 | 300 | 300 | - |
| 10 | 710 | 20034 | 00000 | Long-Term Disability Insurance | | | | - | | 114 |
| 10 | 710 | 20035 | 00000 | Basic Life & AD&D Insurance | | | | - | | 15 |
| Total Salary & Fringe | | | | | 302,828 | 284,451 | 273,097 | 280,988 | 291,288 | 309,859 |
| Acutal Health insurance diff | | | | | 15,119 | 24,232 | 17,267 | 25,016 | 30,319 | |
| Actual Total with Health Ins | | | | | 317,947 | 308,683 | 290,364 | 306,004 | 321,607 | |
| 10 | 710 | 30025 | 00000 | Professional | 6,633 | 11,166 | 21,222 | 15,979 | 13,500 | 33,894 |
| 10 | 710 | 30059 | 00000 | Copies | 1,713 | 1,381 | 1,907 | 1,794 | 2,000 | 2,000 |
| 10 | 710 | 30062 | 00000 | Medical | 101,233 | 85,965 | 85,104 | 73,978 | 75,000 | 75,000 |
| 10 | 710 | 30080 | 00000 | Dues: Organizations | 937 | 349 | 652 | 669 | 600 | 600 |
| 10 | 710 | 30084 | 00000 | Staff Development | 3,242 | 5,652 | 3,342 | 3,155 | 4,000 | 3,000 |
| 10 | 710 | 40027 | 00000 | Safety Equipment | 3,576 | 1,082 | - | 83 | - | - |
| 10 | 710 | 40031 | 00000 | Small Equipment | - | 11,522 | 1,156 | 793 | 1,150 | 1,150 |
| 10 | 710 | 40032 | 00000 | Operational | 7,598 | 1,429 | 3,006 | 1,836 | 3,000 | 3,000 |
| 10 | 710 | 40034 | 00000 | Food | - | 136 | - | - | - | - |
| 10 | 710 | 40045 | 00000 | IT Replacement Equipment/Software | 1,220 | - | - | - | - | - |
| 10 | 710 | 40065 | 00000 | Uniforms/Clothing | | | | 103 | | |
| 10 | 710 | 40102 | 00000 | Periodicals | - | 516 | 575 | 576 | 575 | 580 |
| Total Operational | | | | | 126,152 | 119,198 | 116,964 | 98,965 | 99,825 | 119,224 |
| Total Salary & Fringe + Operational | | | | | 428,980 | 403,649 | 390,061 | 379,952 | 391,113 | 429,083 |
| Actual Total Salary & Fringe + Operational + Health Ins | | | | | 444,099 | 427,881 | 407,328 | 404,969 | 421,432 | |
| Departmental Revenue | | | | | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
| Departmental Total Direct Revenue | | | | | - | - | - | - | - | - |
| Employee Positions | | | | | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
| Full Time Employees | | | | | 3 | 4 | 3 | 3 | 3 | 3 |
| Total Employee Positions | | | | | 3 | 4 | 3 | 3 | 3 | 3 |

**Oconee County, South Carolina
Information Technology (711)
2026-2027 Budget**

| Account Number | | | | Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
|--|-----|-------|-------|---------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|--|
| 10 | 711 | 10110 | 00000 | Salary and Wages | 398,950 | 455,594 | 472,427 | 513,181 | 514,219 | 525,475 |
| | | | | Overtime | | | | 337 | | - |
| 10 | 711 | 20013 | 00000 | Social Security | 29,335 | 34,903 | 35,134 | 37,852 | 39,338 | 40,198 |
| 10 | 711 | 20014 | 00000 | Retirement | 65,688 | 82,124 | 87,772 | 94,729 | 95,439 | 97,528 |
| 10 | 711 | 20015 | 00000 | Workers Compensation | 5,575 | 4,938 | 3,215 | 4,620 | 3,578 | 4,118 |
| 10 | 711 | 20016 | 00000 | Health Insurance | 63,973 | 63,973 | 63,973 | 54,167 | 54,834 | 82,770 |
| 10 | 711 | 20027 | 00000 | Dental | 3,850 | 3,850 | 3,850 | 3,300 | 3,300 | 972 |
| 10 | 711 | 20028 | 00000 | Vision | 700 | 700 | 700 | 600 | 600 | - |
| 10 | 711 | 20034 | 00000 | Long-Term Disability Insurance | | | | - | | 228 |
| 10 | 711 | 20035 | 00000 | Basic Life & AD&D Insurance | | | | - | | 30 |
| Total Salary & Fringe | | | | | 568,071 | 646,082 | 667,071 | 708,786 | 711,308 | 751,319 |
| Actual Health insurance diff | | | | | 21,100 | 19,299 | 25,395 | 50,033 | 60,638 | |
| Actual Total with Health Ins | | | | | 589,171 | 665,381 | 692,466 | 758,819 | 771,946 | |
| 10 | 711 | 30024 | 00000 | Equipment Maintenance | 79,020 | 51,156 | 154,182 | 116,858 | 190,000 | 190,000 |
| 10 | 711 | 30024 | 00073 | Equipment Maintenance - GIS | 55,000 | 55,000 | 64,038 | 30,150 | 60,300 | 60,300 |
| 10 | 711 | 30025 | 00000 | Professional | 7,547 | 22,227 | 3,306 | 7,048 | 12,000 | 6,000 |
| 10 | 711 | 30025 | 00073 | Professional - GIS | 14,573 | 11,573 | 14,073 | 15,573 | 19,500 | 24,500 |
| 10 | 711 | 30025 | 00371 | Professional-Website | 24,000 | 24,000 | 24,000 | 24,000 | 24,000 | 24,000 |
| 10 | 711 | 30037 | 00000 | Equipment - Leased/Rented | 40,630 | - | 36,197 | - | 37,000 | - |
| 10 | 711 | 30041 | 00000 | Telecommunications | 144,551 | 115,159 | 106,557 | 140,951 | - | - |
| 10 | 711 | 30056 | 00000 | Data Processing | 58,706 | 94,150 | 145,225 | 99,162 | 105,000 | 200,000 |
| 10 | 711 | 30059 | 00000 | Copier Click Charges | 345 | 289 | 573 | 438 | 400 | 400 |
| 10 | 711 | 30080 | 00000 | Dues: Organizations | - | - | 195 | 100 | - | - |
| 10 | 711 | 30084 | 00000 | Staff Development | 749 | 2,470 | 2,678 | 4,417 | 6,000 | 6,000 |
| 10 | 711 | 40031 | 00000 | Small Equipment | 9,705 | 41,092 | 14,045 | 8,540 | 11,000 | 11,000 |
| 10 | 711 | 40031 | 00073 | Small Equipment - GIS | - | - | 1,030 | - | 1,500 | 1,500 |
| 10 | 711 | 40032 | 00000 | Operational | 2,943 | 5,092 | 6,573 | 7,366 | 6,000 | 6,000 |
| 10 | 711 | 40045 | 00000 | IT Replacement EQ/Software (All Dept) | 44,977 | 56,194 | 72,870 | 87,627 | 64,000 | 65,000 |
| 10 | 711 | 50840 | 00000 | Capital Equipment Expenditures | - | 4,967 | 19,620 | 5,173 | - | - |
| 10 | 711 | 50845 | 00000 | Cap IT Equip/Software | - | 242,202 | 7,330 | - | - | - |
| 10 | 711 | 50845 | 00175 | Cap IT Equip/Software-Cybersecurity | 16,536 | 88,737 | 7,330 | - | - | - |
| 10 | 711 | 80711 | 00000 | Vehicle Maintenance | 1,740 | 3,176 | 3,960 | 660 | 2,000 | 2,000 |
| 10 | 711 | 81711 | 00000 | Gasoline | 3,987 | 3,877 | 3,835 | 3,094 | 4,500 | 4,500 |
| Total Operational | | | | | 505,010 | 821,360 | 687,616 | 551,159 | 543,200 | 601,200 |
| Total Salary & Fringe + Operational | | | | | 1,073,081 | 1,467,442 | 1,354,687 | 1,259,945 | 1,254,508 | 1,352,519 |
| Actual Total Salary & Fringe + Operational + Health Ins | | | | | 1,094,180 | 1,486,741 | 1,380,082 | 1,309,978 | 1,315,146 | |
| Departmental Revenue | | | | | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
| | | | | | - | - | - | - | - | - |
| Total Departmental Revenue | | | | | - | - | - | - | - | - |
| Employee Positions | | | | | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
| Full Time Employees - IT | | | | | 5 | 5 | 5 | 5 | 5 | 5 |
| Full Time Employees - GIS | | | | | 1 | 1 | 1 | 1 | 1 | 1 |
| Total Employee Positions | | | | | 6 | 6 | 6 | 6 | 6 | 6 |

**Oconee County, South Carolina
Legislative Delegation (706)
2026-2027 Budget**

| Account Number | | | | Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
|--|-----|-------|-------|--------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|--|
| 10 | 706 | 10110 | 00000 | Salary and Wages | 54,575 | - | - | - | 41,157 | 33,289 |
| 10 | 706 | 10710 | 00000 | Overtime | - | - | - | - | - | - |
| 10 | 706 | 20013 | 00000 | Social Security | 4,366 | - | - | - | 3,149 | 2,547 |
| 10 | 706 | 20014 | 00000 | Retirement | 9,505 | - | - | - | 7,639 | - |
| 10 | 706 | 20015 | 00000 | Workers Compensation | 1,734 | 17 | - | (49) | 103 | 95 |
| 10 | 706 | 20016 | 00000 | Health Insurance | 9,139 | 9,139 | - | 9,028 | 9,139 | - |
| 10 | 706 | 20027 | 00000 | Dental | 550 | 550 | - | 550 | 550 | - |
| 10 | 706 | 20028 | 00000 | Vision | 100 | 100 | - | 100 | 100 | - |
| 10 | 706 | 20034 | 00000 | Long-Term Disability Insurance | - | - | - | - | - | - |
| 10 | 706 | 20035 | 00000 | Basic Life & AD&D Insurance | - | - | - | - | - | - |
| Total Salary & Fringe | | | | | 79,969 | 9,806 | - | 9,629 | 61,837 | 35,931 |
| Acutal Health insurance diff | | | | | 5,040 | 4,740 | 14,895 | 8,339 | 10,106 | |
| Actual Total with Health Ins | | | | | 85,009 | 14,546 | 14,895 | 17,968 | 71,943 | |
| 10 | 706 | 30018 | 00000 | Travel | - | - | - | - | 500 | - |
| 10 | 706 | 30059 | 00000 | Copier Click Charges | 928 | 520 | 416 | 821 | 600 | 800 |
| 10 | 706 | 30071 | 00000 | Rent | 11,400 | 11,400 | 11,400 | 11,400 | 11,400 | 11,400 |
| 10 | 706 | 40031 | 00000 | Small Equipment | | - | - | - | - | - |
| 10 | 706 | 40032 | 00000 | Operational | 362 | 147 | 437 | 493 | 750 | 300 |
| 10 | 706 | 40033 | 00000 | Postage | | 10 | 4 | - | 100 | - |
| Total Operational | | | | | 12,690 | 12,077 | 12,257 | 12,714 | 13,350 | 12,500 |
| Total Salary & Fringe + Operational | | | | | 92,659 | 21,883 | 12,257 | 22,343 | 75,187 | 48,431 |
| Actual Total Salary & Fringe + Operational + Health Ins | | | | | 97,699 | 26,623 | 27,152 | 30,682 | 85,293 | |
| Departmental Revenue | | | | | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
| Total Departmental Revenue | | | | | - | - | - | - | - | - |
| Employee Positions | | | | | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
| Full Time Employees | | | | | 1 | 1 | 1 | 1 | 1 | - |
| Part-Time Employees | | | | | - | - | - | - | - | 1 |
| Total Employee Positions | | | | | 1 | 1 | 1 | 1 | 1 | 1 |

Oconee County, South Carolina
Library (206)
2026-2027 Budget

| Account Number | | | | Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
|--|-----|-------|-------|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|--|
| 10 | 206 | 10110 | 00000 | Salary and Wages | 668,830 | 718,646 | 704,781 | 772,948 | 856,532 | 863,705 |
| 10 | 206 | 10710 | 00000 | Overtime | 174 | 331 | 158 | 766 | 500 | - |
| 10 | 206 | 20013 | 00000 | Social Security | 48,503 | 54,742 | 52,133 | 56,762 | 65,281 | 65,565 |
| 10 | 206 | 20014 | 00000 | Retirement | 110,043 | 128,240 | 128,623 | 140,196 | 158,381 | 150,960 |
| 10 | 206 | 20015 | 00000 | Workers Compensation | 9,061 | 5,382 | 2,366 | 4,907 | 4,026 | 4,710 |
| 10 | 206 | 20016 | 00000 | Health Insurance | 173,641 | 173,641 | 173,641 | 171,530 | 173,641 | 262,105 |
| 10 | 206 | 20027 | 00000 | Dental | 10,450 | 10,450 | 10,540 | 10,450 | 10,450 | 3,078 |
| 10 | 206 | 20028 | 00000 | Vision | 1,900 | 1,900 | 1,900 | 1,900 | 1,900 | - |
| 10 | 206 | 20034 | 00000 | Long-Term Disability Insurance | | | | | | 731 |
| 10 | 206 | 20035 | 00000 | Basic Life & AD&D Insurance | | | | | | 86 |
| Salary and Wage Totals | | | | | 1,022,602 | 1,093,332 | 1,074,142 | 1,159,458 | 1,270,711 | 1,350,940 |
| Acutal Health insurance diff | | | | | 95,756 | 90,054 | 109,356 | 158,437 | 192,019 | |
| Actual Total with Health Ins | | | | | 1,118,358 | 1,183,386 | 1,183,498 | 1,317,894 | 1,462,730 | |
| 10 | 206 | 30018 | 00000 | Travel | - | - | 307 | 1,589 | 1,500 | 1,500 |
| 10 | 206 | 30024 | 00000 | Equipment Maintenance | 1,255 | 2,475 | 2,703 | 2,909 | 2,745 | 2,700 |
| 10 | 206 | 30025 | 00000 | Professional | 144,648 | 134,369 | 132,708 | 123,487 | 150,000 | 130,000 |
| 10 | 206 | 30041 | 00000 | Telecommunications | 1,147 | 836 | - | - | - | - |
| 10 | 206 | 30056 | 00000 | Data Processing | 28,289 | 28,300 | 29,464 | 30,026 | 31,749 | 31,749 |
| 10 | 206 | 30059 | 00000 | Copier Click Charges | 7,569 | 9,392 | 11,056 | 11,315 | 8,500 | 11,000 |
| 10 | 206 | 30080 | 00000 | Dues: Organizations | 750 | 750 | 750 | 750 | 750 | 750 |
| 10 | 206 | 30084 | 00000 | Staff Development | 1,014 | 2,959 | 1,953 | 1,993 | 2,500 | 2,500 |
| 10 | 206 | 30090 | 00000 | Commission Honoraria | 900 | 900 | 900 | 900 | 900 | 900 |
| 10 | 206 | 33022 | 00000 | Building/Grounds Maintenance | - | 73 | - | - | - | - |
| 10 | 206 | 33022 | 00207 | Building/Grounds Maintenance -Walhalla | 9,742 | 7,250 | 8,506 | 7,206 | 7,000 | 8,000 |
| 10 | 206 | 33022 | 00208 | Building/Grounds Maintenance - Seneca | 2,858 | 2,981 | 4,229 | 4,196 | 4,000 | 4,000 |
| 10 | 206 | 33022 | 00209 | Building/Grounds Maintenance - Westminster | 3,932 | 2,797 | 3,163 | 6,055 | 3,000 | 3,000 |
| 10 | 206 | 33022 | 00210 | Building/Grounds Maintenance - Salem | 2,585 | 2,102 | 1,464 | 1,764 | 2,000 | 2,000 |
| 10 | 206 | 34043 | 00000 | Electricity | - | 72 | - | 14,646 | - | - |
| 10 | 206 | 34043 | 00207 | Electricity - Walhalla | 17,239 | 15,792 | 18,173 | 18,420 | 18,000 | 18,000 |
| 10 | 206 | 34043 | 00208 | Electricity - Seneca | 11,033 | 10,681 | 13,344 | 13,195 | 12,000 | 12,000 |
| 10 | 206 | 34043 | 00209 | Electricity - Westminster | 10,554 | 8,809 | 8,598 | 9,210 | 9,000 | 9,000 |
| 10 | 206 | 34043 | 00210 | Electricity - Salem | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 10 | 206 | 34044 | 00207 | Water/Sewer/Garbage - Walhalla | 1,979 | 1,547 | 1,787 | 1,764 | 1,700 | 1,800 |
| 10 | 206 | 34044 | 00208 | Water/Sewer/Garbage - Seneca | 1,607 | 1,727 | 2,485 | 2,344 | 2,000 | 1,800 |
| 10 | 206 | 34044 | 00209 | Water/Sewer/Garbage - Westminster | 969 | 1,004 | 1,967 | 1,050 | 2,250 | 2,200 |
| 10 | 206 | 40031 | 00000 | Small Equipment | 5,454 | 2,200 | 2,801 | 2,277 | 2,800 | 2,800 |
| 10 | 206 | 40032 | 00000 | Operational | 6,643 | 8,904 | 7,747 | 5,985 | 8,000 | 8,000 |
| 10 | 206 | 40033 | 00000 | Postage | 33 | 48 | 105 | 244 | 250 | 300 |
| 10 | 206 | 40034 | 00000 | Food | 396 | 165 | 500 | 488 | 500 | 250 |
| 10 | 206 | 40045 | 00000 | IT Replacement/Software | 3,209 | - | - | - | - | - |
| 10 | 206 | 40101 | 00000 | Books | 92,456 | 84,685 | 85,625 | 85,836 | 87,000 | 87,000 |
| 10 | 206 | 40102 | 00000 | Periodicals | 22,200 | 22,200 | 22,499 | 22,999 | 23,000 | 23,000 |
| 10 | 206 | 40103 | 00000 | Audio Visual | 11,293 | 11,300 | 11,225 | 11,457 | 11,500 | 11,500 |
| 10 | 206 | 60990 | 00000 | Credit Card Processing | 9 | 3 | (4) | (15) | - | - |
| 10 | 206 | 80206 | 00000 | Vehicle Maintenance | 2,718 | 1,607 | 1,474 | 1,411 | 1,500 | 1,500 |
| 10 | 206 | 81206 | 00000 | Gasoline | 3,957 | 2,227 | 2,663 | 2,722 | 3,000 | 3,000 |
| 10 | 206 | 82206 | 00000 | Diesel | 2,378 | 2,459 | 2,242 | 1,621 | 2,500 | 2,500 |
| Total Operational | | | | | 403,814 | 375,613 | 385,433 | 392,844 | 404,644 | 387,749 |
| Total Salary & Fringe + Operational | | | | | 1,426,416 | 1,468,945 | 1,459,575 | 1,552,301 | 1,675,355 | 1,738,689 |
| Actual Total Salary & Fringe + Operational + Health Ins | | | | | 1,522,172 | 1,558,999 | 1,568,931 | 1,710,738 | 1,867,374 | |
| Departmental Revenue | | | | | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
| 10 | 80 | 805 | 11000 | Library Fines and Fees | 13,262 | 12,402 | 12,053 | 12,797 | 12,850 | 12,850 |
| Departmental Total Direct Revenue | | | | | 13,262 | 12,402 | 12,053 | 12,797 | 12,850 | 12,850 |
| Employee Positions | | | | | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
| Full-Time Employees | | | | | 19 | 19 | 19 | 19 | 19 | 19 |
| Part-Time Employees | | | | | 2 | 2 | 2 | 2 | 2 | 2 |
| Grant Funded Employees | | | | | - | 1 | 1 | 1 | 1 | - |
| | | | | | 21 | 22 | 22 | 22 | 22 | 21 |

Oconee County, South Carolina
Magistrate (509)
2026-2027 Budget

| Account Number | | | | Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
|--|-----|-------|-------|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|--|
| 10 | 509 | 10110 | 00000 | Salary and Wages | 535,867 | 562,832 | 646,782 | 688,572 | 691,150 | 694,133 |
| 10 | 509 | 10710 | 00000 | Overtime | 1,962 | 4,078 | 2,919 | 7,927 | 3,500 | 3,500 |
| 10 | 509 | 20013 | 00000 | Social Security | 39,622 | 42,751 | 47,721 | 50,782 | 53,141 | 53,369 |
| 10 | 509 | 20014 | 00000 | Retirement | 96,976 | 110,372 | 130,136 | 138,187 | 139,020 | 139,545 |
| 10 | 509 | 20015 | 00000 | Workers Compensation | 8,619 | 12,040 | 7,572 | 7,645 | 9,215 | 10,436 |
| 10 | 509 | 20016 | 00000 | Health Insurance | 82,251 | 82,251 | 82,251 | 90,279 | 91,390 | 137,950 |
| 10 | 509 | 20027 | 00000 | Dental | 4,950 | 4,950 | 4,950 | 5,500 | 5,500 | 1,620 |
| 10 | 509 | 20028 | 00000 | Vision | 900 | 900 | 900 | 1,000 | 1,000 | - |
| 10 | 509 | 20034 | 00000 | Long-Term Disability Insurance | | | | - | | 380 |
| 10 | 509 | 20035 | 00000 | Basic Life & AD&D Insurance | | | | - | | 50 |
| Total Salary & Fringe | | | | | 771,147 | 820,174 | 923,231 | 989,892 | 993,916 | 1,040,983 |
| Acutal Health insurance diff | | | | | 45,358 | 42,657 | 66,695 | 83,388 | 101,063 | |
| Actual Total with Health Ins | | | | | 816,505 | 862,831 | 989,926 | 1,073,280 | 1,094,979 | |
| 10 | 509 | 30018 | 00000 | Travel | 4 | 236 | 401 | 417 | 480 | 500 |
| 10 | 509 | 30024 | 00000 | Equipment Maintenance | - | 10 | - | - | - | - |
| 10 | 509 | 30025 | 00000 | Professional | - | 96 | 6 | - | - | - |
| 10 | 509 | 30026 | 00000 | Court Expenditures | 8,470 | 10,794 | 5,789 | 4,261 | 13,000 | 12,000 |
| 10 | 509 | 30041 | 00000 | Telecommunications | 106 | - | - | - | - | 100 |
| 10 | 509 | 30056 | 00000 | Data Processing | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| 10 | 509 | 30059 | 00000 | Copier Click Charges | 5,829 | 4,911 | 6,669 | 7,427 | 6,000 | 6,000 |
| 10 | 509 | 30071 | 00000 | Rent | 1,481 | (5,800) | 1,980 | 3,960 | - | - |
| 10 | 509 | 30080 | 00000 | Dues: Organizations | 785 | 410 | 330 | 386 | 700 | 700 |
| 10 | 509 | 30084 | 00000 | Staff Development | 3,444 | 5,035 | 4,572 | 3,574 | 6,000 | 6,300 |
| 10 | 509 | 33022 | 00000 | Building/Grounds Maintenance | 1,310 | 7,792 | 6,514 | 2,846 | 8,000 | 8,000 |
| 10 | 509 | 34042 | 00000 | Gas and Fuel Oil - Walhalla | 858 | 1,834 | 1,508 | 1,655 | 1,750 | 1,750 |
| 10 | 509 | 34043 | 00000 | Electricity | 10,408 | 11,230 | 15,958 | 18,482 | 14,000 | 17,000 |
| 10 | 509 | 34044 | 00000 | Water/Sewer/Garbage - Seneca | 721 | 7,531 | 873 | 970 | 1,100 | 1,100 |
| 10 | 509 | 40031 | 00000 | Small Equipment | 2,313 | 634 | 1,676 | 274 | 2,000 | 2,000 |
| 10 | 509 | 40032 | 00000 | Operational | 7,183 | 5,463 | 5,790 | 6,413 | 6,000 | 6,000 |
| 10 | 509 | 40034 | 00000 | Food | 106 | 74 | 57 | 48 | 100 | 100 |
| 10 | 509 | 40045 | 00000 | IT Replacement Equipment/Software | 3,828 | 927 | 1,536 | 1,009 | 3,500 | 3,500 |
| 10 | 509 | 50850 | 00034 | Magistrate Lease/SBITA Principal-Leased Building | 431,221 | - | - | - | - | - |
| 10 | 509 | 55901 | 05202 | Lease/SBITA Interest-Leased Building | 21,199 | 21,640 | 22,090 | 22,549 | 23,760 | 23,760 |
| 10 | 509 | 55902 | 05202 | Lease/SBITA Interest-Leased Building | - | - | 1,670 | 1,211 | - | - |
| 10 | 509 | 80509 | 00000 | Vehicle Maintenance | 669 | 1,182 | 1,278 | 97 | 1,500 | 1,500 |
| 10 | 509 | 81509 | 00000 | Gasoline | 1,639 | 1,308 | 1,027 | 899 | 1,500 | 1,500 |
| Total Operational | | | | | 526,573 | 100,306 | 104,723 | 101,478 | 114,390 | 116,810 |
| Total Salary & Fringe + Operational | | | | | 1,297,720 | 920,480 | 1,027,954 | 1,091,371 | 1,108,306 | 1,157,793 |
| Actual Total Salary & Fringe + Operational + Health Ins | | | | | 1,343,078 | 963,137 | 1,094,649 | 1,174,758 | 1,209,369 | |
| Departmental Revenue | | | | | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
| 10 | 80 | 805 | 16001 | Magistrate Fines | 255,207 | 316,815 | 320,534 | 335,870 | 350,000 | 335,540 |
| 10 | 80 | 805 | 16002 | Magistrate Court Fees | 2,729 | 307 | 41 | 205 | 1,800 | 351 |
| 10 | 80 | 805 | 16003 | Magistrate Civil Paper Fees | 84,196 | 91,163 | 93,174 | 103,521 | 100,000 | 156,745 |
| 10 | 80 | 805 | 16004 | 25% Boating Fines Retained | 1,192 | 1,145 | 1,533 | 1,506 | 1,600 | 2,581 |
| 10 | 80 | 805 | 16016 | Liter Fines (90% GF) | 559 | 1,476 | 765 | 716 | 1,500 | 1,200 |
| 10 | 80 | 805 | 16030 | Magistrate Collection Cost | 2,660 | 2,826 | 2,842 | 2,437 | 3,000 | 2,234 |
| Total Departmental Revenue | | | | | 346,543 | 413,732 | 418,889 | 444,254 | 457,900 | 498,651 |
| Employee Positions | | | | | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
| Full Time Employees | | | | | 9 | 9 | 10 | 10 | 10 | 10 |
| Part Time Employees | | | | | 2 | 2 | 2 | 2 | 2 | 2 |
| Total Employee Positions | | | | | 11 | 11 | 12 | 12 | 12 | 12 |

Oconee County, South Carolina
Non-Departmental (709)
2026-2027 Budget

| Account Number | Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
|----------------------------------|-------------------------------------|------------------|------------------|------------------|------------------|------------------|---------------------------------------|
| 10 709 20014 00000 | Retirement | - | - | (750,157) | (194,730) | - | - |
| 10 709 20015 00000 | Workers Compensation | - | (104,472) | - | - | - | - |
| 10 709 20016 00000 | Health Insurance | 2,511,875 | (59,811) | 1,622,368 | 3,729,683 | - | - |
| 10 709 20018 00000 | Health & Dental General | - | 2,121,003 | - | - | - | - |
| 10 709 20029 00000 | Retiree Health Ins Reimbursement | 190,890 | 204,925 | 214,576 | 216,817 | 200,000 | - |
| 10 709 20032 00000 | PCORI Fee | 3,055 | 3,040 | 3,183 | 3,579 | 4,000 | 4,000 |
| 10 709 20036 00000 | PAI Healthcare Runout | - | - | - | - | 60,845 | - |
| 10 709 20360 00000 | Retiree Payments | - | - | - | - | 31,122 | 400,000 |
| Total Salary & Fringe | | 2,705,820 | 2,164,684 | 1,089,970 | 3,755,349 | 295,967 | 404,000 |
| 10 709 30018 91229 | Travel Mileage - Helene | - | - | - | 94 | - | - |
| 10 709 30025 00000 | Professional | 150,015 | 8,482 | - | - | - | - |
| 10 709 30025 00017 | Professional-Emp Health Clinic-PS | - | - | 64,844 | 74,359 | 50,000 | 8,500 |
| 10 709 30025 00192 | Profess-2020 Flooding-FEMA #4479 | 8,800 | 2,520 | - | - | - | - |
| 10 709 30025 00724 | Professional-Courthouse Demo | - | - | 12,444 | - | - | - |
| 10 709 30025 20264 | Professional-General Consulting | - | 615 | - | - | - | - |
| 10 709 30025 20265 | Professional-Westminster Water Infr | - | 5,771 | 3,391 | 3,743 | - | - |
| 10 709 30025 20266 | Professional-Salem Water Loop | - | 1,455 | 20,274 | 4,320 | - | - |
| 10 709 30025 20267 | Professional-Walhalla Water Infr | - | 4,252 | 23,705 | 11,194 | - | - |
| 10 709 30025 20268 | Professional-Seneca | - | 30,638 | 10,952 | 5,175 | - | - |
| 10 709 30025 20610 | Professional-Maxwell, Gregory | - | - | 122,022 | 171,558 | - | - |
| 10 709 30025 91229 | Professional-Hurricane Helene | - | - | - | 157,991 | - | - |
| 10 709 30037 00000 | Equipment (Leased or Rented) | 339 | 420 | 684 | (18) | 5,000 | 5,000 |
| 10 709 30037 91229 | Equipment-Leased/Rented Helene | - | - | - | 28,022 | - | - |
| 10 709 30041 00000 | Telecommunications | 143,095 | 155,447 | 135,548 | 130,993 | 150,000 | 150,000 |
| 10 709 30041 00711 | Telecommunications - IT | - | - | - | - | - | - |
| 10 709 30045 00000 | Non Departmental | - | 19,354 | - | - | - | - |
| 10 709 30056 00000 | Data Processing | - | - | - | 247,412 | 230,000 | 245,000 |
| 10 709 30056 00019 | Data Processing- Safety | 678 | - | - | - | - | - |
| 10 709 30056 91229 | Data Processing-Helene 2024 | - | - | - | 4,770 | - | - |
| 10 709 30061 00000 | Liability/Tort Insurance Claims | - | - | - | - | - | - |
| 10 709 30066 00000 | INSURANCE/BONDS P&L | 1,109,545 | 1,213,171 | 1,258,773 | 1,422,710 | 1,400,000 | 1,408,281 |
| 10 709 30068 00000 | Advertising | 3,753 | 22,933 | 33,526 | 1,251 | 225,000 | 210,000 |
| 10 709 30068 00101 | Advertising-Sheriff | 800 | 1,300 | 2,900 | 2,972 | - | - |
| 10 709 30068 00202 | Advertising - PRT | 13,359 | 3,145 | 1,870 | - | - | - |
| 10 709 30068 00206 | Advertising - Library | 300 | 400 | 2,825 | 3,708 | - | - |
| 10 709 30068 00302 | Advertising- Auditor | - | - | 4,032 | - | - | - |
| 10 709 30068 00306 | Advertising - Treasurer | 283 | 192 | 230 | 230 | - | - |
| 10 709 30068 00404 | Advertising - Veteran's Affairs | 1,000 | 2,500 | 4,166 | 3,250 | - | - |
| 10 709 30068 00502 | Advertising - Probate Judge | 144,149 | 140,245 | 123,849 | 122,384 | - | - |
| 10 709 30068 00704 | Advertising - Council | 2,785 | 3,748 | 3,642 | 2,804 | - | - |
| 10 709 30068 00707 | Advertising - Economic Development | - | - | - | - | - | - |
| 10 709 30068 00708 | Advertising - Finance | 496 | 764 | - | 1,736 | - | - |
| 10 709 30068 00710 | Advertising- HR | 2,008 | - | - | - | - | - |
| 10 709 30068 00712 | Advertising - Planning | 2,154 | 928 | 1,383 | 1,266 | - | - |
| 10 709 30068 00713 | Advertising - Procurement | 850 | 1,046 | 942 | 1,201 | - | - |
| 10 709 30068 00717 | Advertising - Administrator | 40,211 | 47,245 | 39,046 | 22,622 | - | - |
| 10 709 30068 00718 | Advertising - Solid Waste | 1,660 | 2,490 | 3,845 | 2,819 | - | - |
| 10 709 30068 00719 | Advertising - Rock Quarry | 324 | 324 | 324 | 348 | - | - |
| 10 709 30068 00720 | Advertising Airport | - | - | 500 | 150 | - | - |
| 10 709 30068 91229 | Advertising - Hurricane Helene | - | - | - | 3,000 | - | - |
| 10 709 30780 00000 | Unemployment Insurance | - | 3,595 | 15,518 | 5,912 | 5,000 | 5,000 |
| 10 709 33022 91229 | Maintenance Bldgs/Grounds - Helene | - | - | - | 313,214 | - | - |
| 10 709 40031 00000 | Non-Capital Equipment | - | 62 | - | - | - | - |
| 10 709 40031 00190 | Non-Cap Equip - COVID-19 Pandemic | 143 | - | - | - | - | - |
| 10 709 40031 91229 | Non-Capl Equipment Hurricane Helene | - | - | - | 22,935 | - | - |
| 10 709 40032 00000 | Operational | 327 | 403 | 772 | 1,557 | - | - |
| 10 709 40032 00019 | Operational-Community Safety | 20,907 | 64,511 | 38,217 | 9,375 | 50,000 | 50,000 |
| 10 709 40032 00190 | Operational - COVID-19 Pandemic | 18,514 | - | - | - | - | - |
| 10 709 40032 91229 | Operational - Hurricane Helene | - | - | - | 15,273 | - | - |
| 10 709 40032 91305 | Operational-FEMA-Ice Storm Fern | - | - | - | - | - | - |
| 10 709 40033 00000 | Postage | 81,138 | 92,439 | 90,410 | 111,618 | 140,000 | 125,000 |
| 10 709 40034 00190 | Food - COVID-19 Pandemic | 529 | - | - | - | - | - |
| 10 709 40034 91229 | Food - Hurricane Helene | - | - | - | 49,034 | - | - |
| 10 709 40034 91305 | Food-FEMA-Ice Storm Fern | - | - | - | - | - | - |
| 10 709 50860 00000 | Capital Land | 96,911 | - | - | - | - | - |
| 10 709 50860 00094 | Capital Land-Bountyland Substation | 100,915 | - | - | - | - | - |
| 10 709 55901 05203 | Lease/SBITA Principal-Leased Veh/Eq | 4,255 | 4,460 | 2,422 | 3,483 | - | - |
| 10 709 55902 05203 | Lease/SBITA Interest -Leased Veh/Eq | - | - | 1,234 | 1,405 | - | - |
| 10 709 60735 91229 | Gravel Usage-Hurricane Helene | - | - | - | 9,564 | - | - |
| 10 709 73921 73921 | AFLAC Cancer Adjust | - | - | (22,067) | - | - | - |
| 10 709 73931 73931 | SunLife Short Term Adj | - | - | (17,576) | - | - | - |
| 10 709 73932 73932 | Sun Life Supplemental Adjustment | - | - | (13,100) | - | - | - |
| 10 709 80709 91229 | Vehicle Maint - Hurricane Helene | - | - | - | 3,209 | - | - |
| Total Operational | | 1,950,241 | 1,834,854 | 1,971,543 | 2,978,643 | 2,255,000 | 2,206,781 |

**Oconee County, South Carolina
Non-Departmental (709)
2026-2027 Budget**

| | | | | | | | | | | |
|--|-----|-------|-------|--------------------------------|------------------|------------------|------------------|--|------------------|------------------|
| 10 | 709 | 55100 | 02018 | Principal - 2018 Capital Lease | 61,618 | 63,528 | 66,814 | Paid in Full | | |
| 10 | 709 | 55100 | 02019 | Principal - 2019 Capital Lease | 431,247 | 439,829 | 448,582 | 457,509 | Paid in Full | |
| 10 | 709 | 55100 | 02021 | Principal - 2021 Capital Lease | 157,357 | 158,572 | 165,248 | 192,499 | 200,580 | 208,938 |
| 10 | 709 | 55100 | 02022 | Principal - 2022 Capital Lease | - | 273,526 | 261,602 | Moved to the 020 Unincorporated Emergency Fire Services Fund | | |
| 10 | 709 | 55200 | 02018 | Interest - 2018 Capital Lease | 5,910 | 4,000 | 715 | Paid in Full | | |
| 10 | 709 | 55200 | 02019 | Interest - 2019 Capital Lease | 35,366 | 26,784 | 18,031 | 9,104 | Paid in Full | |
| 10 | 709 | 55200 | 02021 | Interest - 2021 Capital Lease | 47,044 | 49,861 | 47,338 | 44,708 | 41,644 | 38,452 |
| 10 | 709 | 55200 | 02022 | Interest - 2022 Capital Lease | - | 15,166 | 27,090 | Moved to the 020 Unincorporated Emergency Fire Services Fund | | |
| Total Capital Lease Purchases | | | | | 738,542 | 1,031,266 | 1,035,419 | 703,820 | 242,224 | 247,390 |
| Total Salary & Fringe + Operational + Capital Lease Purchases | | | | | 5,394,604 | 5,030,805 | 4,096,932 | 7,437,812 | 2,793,191 | 2,858,171 |

| Departmental Revenue | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
|-----------------------------------|----------------|----------------|----------------|----------------|----------------|---------------------------------------|
| Total Departmental Revenue | - | - | - | - | - | - |

| Employee Positions | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|---------------------------------------|
| Full Time Employees | - | - | - | - | - | - |
| Total Employee Positions | - | - | - | - | - | - |

**Oconee County, South Carolina
Parks, Recreation, and Tourism (202)
2026-2027 Budget**

| Account Number | | | | Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
|-------------------------------------|-----|-------|-------|-------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---|
| 10 | 202 | 10110 | 00000 | Salary and Wages | 171,857 | 171,238 | 249,940 | 318,753 | 241,177 | 410,407 |
| 10 | 202 | 10710 | 00000 | Overtime | 43 | 200 | 1,426 | 262 | 750 | - |
| 10 | 202 | 20013 | 00000 | Social Security | 12,039 | 12,492 | 17,255 | 22,665 | 18,450 | 31,396 |
| 10 | 202 | 20014 | 00000 | Retirement | 28,462 | 34,978 | 46,237 | 58,725 | 44,762 | 76,172 |
| 10 | 202 | 20015 | 00000 | Workers Compensation | 10,450 | 8,157 | 4,629 | 3,131 | 4,246 | 6,008 |
| 10 | 202 | 20016 | 00000 | Health Insurance | 45,695 | 56,669 | 39,268 | 48,897 | 27,417 | 68,975 |
| 10 | 202 | 20027 | 00000 | Dental | 2,750 | 3,850 | 2,750 | 3,300 | 1,650 | 809 |
| 10 | 202 | 20028 | 00000 | Vision | 500 | 700 | 500 | 600 | 300 | - |
| 10 | 202 | 20034 | 00000 | Long-Term Disability Insurance | - | - | - | - | - | 192 |
| 10 | 202 | 20035 | 00000 | Basic Life & AD&D Insurance | - | - | - | - | - | 25 |
| Total Salary & Fringe | | | | | 271,797 | 288,284 | 362,004 | 456,332 | 338,752 | 593,984 |
| Acutal Health insurance diff | | | | | 25,199 | 12,725 | 64,995 | 55,303 | 88,055 | |
| Actual Total with Health Ins | | | | | 296,995 | 301,008 | 426,999 | 511,635 | 426,807 | |
| 10 | 202 | 30018 | 00000 | Travel | - | - | 68 | - | - | - |
| 10 | 202 | 30025 | 00000 | Professional | - | 871 | - | - | - | - |
| 10 | 202 | 30059 | 00000 | Copier Click Charges | 1,253 | 1,406 | 1,589 | 1,377 | 1,500 | 1,500 |
| 10 | 202 | 30068 | 00000 | Advertising | - | - | 607 | 620 | - | - |
| 10 | 202 | 30080 | 00000 | Dues Orgnizations | 1,361 | 1,463 | 2,090 | 3,010 | 2,700 | 2,700 |
| 10 | 202 | 30084 | 00000 | School/Seminar/Training/Mtg | 8,776 | 7,233 | 6,648 | 14,824 | 8,500 | 8,500 |
| 10 | 202 | 30090 | 00000 | Commission Honoraria | 700 | 700 | 700 | 700 | 700 | 700 |
| 10 | 202 | 30901 | 00000 | Recreation - District 1 | 30,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| 10 | 202 | 30902 | 00000 | Recreation - District 2 | 30,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| 10 | 202 | 30903 | 00000 | Recreation - District 3 | 30,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| 10 | 202 | 30904 | 00000 | Recreation - District 4 | 30,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| 10 | 202 | 30905 | 00000 | Recreation - District 5 | 30,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| 10 | 202 | 33022 | 00000 | Maintenance Buildings/Grounds | - | - | - | 6,000 | - | - |
| 10 | 202 | 34042 | 00000 | Gas & Fuel Oil | - | 428 | - | - | - | - |
| 10 | 202 | 34043 | 00000 | Electricity | - | - | - | - | - | - |
| 10 | 202 | 34043 | 62051 | Electricity- Fairplay Rec. Area | 959 | 904 | 966 | 1,012 | 1,200 | 1,200 |
| 10 | 202 | 34043 | 62052 | Electricity-Lawrence Br. Rec. Area | 746 | 876 | 616 | 870 | 1,000 | 1,000 |
| 10 | 202 | 34043 | 62053 | Electricity-Mullins Ford Landing | 1,370 | 1,169 | 597 | 1,074 | 1,200 | 1,200 |
| 10 | 202 | 34043 | 62058 | Electricity - Friendship Rec Area | 2,677 | 2,008 | 1,816 | 1,590 | 2,200 | 2,200 |
| 10 | 202 | 34043 | 62061 | Electricity-Seneca Creek Rec Area | - | - | 5,812 | 6,742 | 6,000 | 6,000 |
| 10 | 202 | 34044 | 62051 | Water/Sewer-Fairplay Rec. Area | 457 | 459 | 419 | 498 | 600 | 600 |
| 10 | 202 | 34044 | 62052 | Water/Sewer-Lawrence Brdge Rec Area | 366 | 341 | 335 | 1,121 | 500 | 500 |
| 10 | 202 | 34044 | 62058 | Water/Sewer-Friendship Rec Area | 451 | 436 | 454 | 440 | 500 | 500 |
| 10 | 202 | 34044 | 62060 | Water/Sewer/Garbage-Connerross Crk | - | 456 | 513 | 472 | 600 | 600 |
| 10 | 202 | 34044 | 62061 | Water/Sewer/Garbage-Seneca Crk Rec | - | - | - | 749 | - | - |

**Oconee County, South Carolina
Parks, Recreation, and Tourism (202)
2026-2027 Budget**

| Account Number | Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
|--|--|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|--|
| 10 202 40027 00000 | Safety Equipment | 4,533 | 3,574 | 4,110 | 4,014 | 3,500 | 3,500 |
| 10 202 40031 00000 | Non-Capital Equipment | 454 | 2,507 | 1,546 | 130 | 1,000 | 1,000 |
| 10 202 40032 00000 | Operational | 1,557 | 3,364 | 2,867 | 2,674 | 3,500 | 3,500 |
| 10 202 40034 00000 | Food | 193 | 104 | - | 157 | 200 | 200 |
| 10 202 40045 00000 | IT Replacement Eq./Softwr | - | 251 | - | - | - | - |
| 10 202 40065 00000 | Clothing/Uniforms | 360 | 326 | 531 | 441 | 800 | 800 |
| 10 202 40832 00000 | Concessions | 119 | - | - | - | - | - |
| 10 202 60735 00000 | General Gravel Use | 3,226 | 3,279 | 784 | 1,653 | 4,000 | 4,000 |
| 10 202 80202 00000 | Vehicle Maintenance PRT | 18,056 | 27,403 | 29,304 | 33,433 | 22,000 | 22,000 |
| 10 202 81202 00000 | Gasoline PRT | 24,930 | 27,890 | 25,578 | 21,265 | 25,000 | 25,000 |
| 10 202 82202 00000 | Diesel PRT | 1,010 | 1,957 | 1,991 | 1,855 | 1,500 | 1,500 |
| 10 202 95100 20221 | Visit Oconee | 85,000 | 75,000 | 75,000 | 72,500 | - | - |
| 10 202 95100 20223 | Foothills YMCA | 2,500 | 2,500 | 2,500 | - | - | - |
| 10 202 95100 20228 | Oconee History Museum | 35,000 | 5,000 | 5,000 | 5,000 | 10,000 | 10,000 |
| 10 202 95100 20234 | Arts and Historical Commission | 3,000 | 2,620 | 5,000 | 5,000 | - | - |
| 10 230 33022 91305 | Maint Bldg/Grnd-FEMA-Ice Storm Fern | - | - | - | - | - | - |
| 10 230 34042 91305 | Gas & Fuel Oil-FEMA-Ice Storm Fern | - | - | - | - | - | - |
| Total Operational | | 349,054 | 424,524 | 427,444 | 439,221 | 348,700 | 348,700 |
| Total Salary & Fringe + Operational | | 620,851 | 712,808 | 789,448 | 895,553 | 687,452 | 942,684 |
| Actual Total Salary & Fringe + Operational + Health Ins | | 646,050 | 725,532 | 854,443 | 950,856 | 775,507 | |
| Departmental Revenue | | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
| | | - | - | - | - | - | - |
| Departmental Total Direct Revenue | | - | - | - | - | - | - |
| Employee Positions | | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
| General Fund Employees | | 3 | 3 | 4 | 3 | 3 | 3 |
| General Fund CVB - Reimb Employees | | 2 | 2 | 3 | 3 | 3 | 2 |
| LAT Fund 235 Employees | | 2 | 2 | 2 | 2 | 3 | 3 |
| | | 7 | 7 | 9 | 8 | 9 | 8 |

**Oconee County, South Carolina
Planning (712)
2025-2026 Budget**

| Account Number | | | | Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
|--|-----|-------|-------|-----------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|--|
| 10 | 712 | 10110 | 00000 | Salary and Wages | 176,748 | 206,044 | 224,543 | 252,216 | 269,041 | 226,075 |
| 10 | 712 | 10710 | 00000 | Overtime | 44 | 3,184 | 22,536 | 24,045 | 20,000 | - |
| 10 | 712 | 20013 | 00000 | Social Security | 12,950 | 15,879 | 18,442 | 20,726 | 22,112 | 17,295 |
| 10 | 712 | 20014 | 00000 | Retirement | 28,349 | 38,912 | 44,728 | 50,592 | 53,646 | 41,959 |
| 10 | 712 | 20015 | 00000 | Workers Compensation | 5,810 | 6,210 | 2,128 | 3,789 | 6,438 | 5,720 |
| 10 | 712 | 20016 | 00000 | Health Insurance | 36,556 | 36,556 | 45,695 | 45,139 | 45,695 | 55,180 |
| 10 | 712 | 20027 | 00000 | Dental | 2,200 | 2,200 | 3,750 | 2,750 | 2,750 | 648 |
| 10 | 712 | 20028 | 00000 | Vision | 400 | 400 | 500 | 500 | 500 | - |
| 10 | 712 | 20034 | 00000 | Long-Term Disability Insurance | - | - | - | - | - | 152 |
| 10 | 712 | 20035 | 00000 | Basic Life & AD&D Insurance | - | - | - | - | - | 20 |
| Total Salary & Fringe | | | | | 263,057 | 309,385 | 362,322 | 399,759 | 420,182 | 347,049 |
| Acutal Health insurance diff | | | | | 20,159 | 18,959 | 28,778 | 41,694 | 50,531 | |
| Actual Total with Health Ins | | | | | 283,216 | 328,344 | 391,100 | 441,452 | 470,713 | |
| 10 | 712 | 40034 | 00000 | Travel | 254 | 448 | 968 | 1,037 | 700 | 700 |
| 10 | 712 | 30025 | 00000 | Professional | 14,542 | - | 22,578 | 883 | 20,000 | 20,000 |
| 10 | 712 | 30056 | 00000 | Data Processing | 1,212 | - | - | - | 865 | 920 |
| 10 | 712 | 30059 | 00000 | Copies | 1,029 | 956 | 856 | 729 | 1,000 | 1,000 |
| 10 | 712 | 30080 | 00000 | Dues: Organizations | 326 | 442 | 591 | 682 | 750 | 700 |
| 10 | 712 | 30084 | 00000 | Staff Development | 4,279 | 6,409 | 5,910 | 5,303 | 6,000 | 6,000 |
| 10 | 712 | 30090 | 00000 | Commission Honoraria | 3,375 | 3,875 | 4,300 | 3,700 | 4,500 | 4,000 |
| 10 | 712 | 40027 | 00000 | Safety Equipment | 1,132 | 1,124 | 850 | 293 | 1,000 | 850 |
| 10 | 712 | 40031 | 00000 | Non-Cap Equipment | 10,896 | 135 | 2,385 | 318 | 2,000 | 1,000 |
| 10 | 712 | 40032 | 00000 | Operational | 2,408 | 1,554 | 2,794 | 2,199 | 3,000 | 3,500 |
| 10 | 712 | 40034 | 00000 | Food | 54 | 55 | - | 104 | 100 | - |
| 10 | 712 | 40045 | 00000 | IT Replacement Equipment/Software | 1,452 | - | 295 | 8 | 1,000 | 1,000 |
| 10 | 712 | 40065 | 00000 | Clothing/Uniforms | 323 | - | 1,701 | 286 | 750 | 500 |
| 10 | 712 | 40102 | 00000 | Magazines/Newspapers | - | - | - | - | 177 | 177 |
| 10 | 712 | 80712 | 00000 | Vehicle Maintenance | 1,356 | 961 | 2,149 | 2,258 | 1,500 | 1,500 |
| 10 | 712 | 81712 | 00000 | Gasoline | 3,909 | 3,559 | 3,998 | 3,465 | 4,500 | 4,500 |
| Total Operational | | | | | 46,547 | 19,518 | 49,375 | 21,264 | 47,842 | 46,347 |
| Total Salary & Fringe + Operational | | | | | 309,604 | 328,903 | 411,697 | 421,022 | 468,024 | 393,396 |
| Actual Total Salary & Fringe + Operational + Health Ins | | | | | 329,763 | 347,862 | 440,475 | 462,716 | 518,555 | |
| Departmental Revenue | | | | | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
| 10 | 80 | 805 | 10370 | Communication Tower Fees | 53,000 | 25,000 | 12,000 | 47,000 | 25,000 | 25,000 |
| 10 | 80 | 805 | 13723 | Planning Document | 6,378 | - | - | - | - | - |
| 10 | 80 | 805 | 13724 | Land Use Appeals - Planning | 4,250 | 3,500 | 7,675 | 6,900 | 7,275 | 7,275 |
| 10 | 80 | 805 | 13753 | Zoning Permit Fees | 28,850 | 30,775 | 28,500 | 28,500 | 27,000 | 28,000 |
| Departmental Total Direct Revenue | | | | | 92,478 | 59,275 | 48,175 | 82,400 | 59,275 | 60,275 |
| Employee Positions | | | | | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
| Full Time Employees | | | | | 4 | 4 | 5 | 5 | 5 | 4 |
| Intern | | | | | - | 1 | 1 | 1 | 1 | - |
| | | | | | 4 | 5 | 6 | 6 | 6 | 4 |

**Oconee County, South Carolina
Probate Court (502)
2026-2027 Budget**

| Account Number | Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
|--|-------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|--|
| 10 502 10110 00000 | Salary and Wages | 187,279 | 229,898 | 264,802 | 283,183 | 283,408 | 291,425 |
| 10 502 10710 00000 | Overtime | 90 | 120 | 139 | - | 200 | 500 |
| 10 502 20013 00000 | Social Security | 13,690 | 17,187 | 19,062 | 20,294 | 21,696 | 22,294 |
| 10 502 20014 00000 | Retirement | 31,930 | 41,216 | 49,104 | 52,247 | 52,638 | 54,181 |
| 10 502 20015 00000 | Workers Compensation | 3,098 | 4,353 | 3,286 | 4,875 | 2,629 | 3,096 |
| 10 502 20016 00000 | Health Insurance | 45,695 | 45,695 | 45,695 | 45,139 | 45,695 | 68,975 |
| 10 502 20027 00000 | Dental | 2,750 | 2,750 | 2,750 | 2,750 | 2,750 | 810 |
| 10 502 20028 00000 | Vision | 500 | 500 | 500 | 500 | 500 | - |
| 10 502 20034 00000 | Long-Term Disability Insurance | | | | - | | 192 |
| 10 502 20035 00000 | Basic Life & AD&D Insurance | | | | - | | 25 |
| Total Salary & Fringe | | 285,032 | 341,719 | 385,338 | 408,988 | 409,516 | 441,498 |
| Full Time Employee (Hired from Staffmark) - Probate Court Clerk | | - | - | - | - | - | 56,832 |
| Total New Position Salary & Fringe | | - | - | - | - | - | 56,832 |
| Acutal Health insurance diff | | 25,199 | 23,699 | 28,778 | 41,694 | 50,531 | |
| Actual Total with Health Ins | | 310,231 | 365,418 | 414,116 | 450,682 | 460,047 | |
| 10 502 30018 00000 | Travel | - | 367 | 910 | 622 | 500 | 2,000 |
| 10 502 30024 00000 | Equipment Maintenance | 3,000 | 350 | - | - | - | 2,500 |
| 10 502 30025 00000 | Professional | 38,196 | 43,381 | 33,189 | 31,919 | 33,000 | - |
| Professional - Scanning of 1983 to 2014 | | | | | | | |
| 10 502 30025 00000 | Estate File | - | - | - | - | 15,500 | 15,500 |
| 10 502 30026 00000 | Court Expenditures | 4,837 | 10,266 | 5,437 | 8,985 | 10,000 | 10,000 |
| 10 502 30059 00000 | Copier Click Charges | 3,956 | 3,936 | 4,274 | 3,944 | 4,000 | 4,300 |
| 10 502 30080 00000 | Dues: Organizations | 381 | 644 | 1,015 | 1,325 | 1,200 | 1,500 |
| 10 502 30084 00000 | Staff Development | 3,046 | 5,290 | 5,676 | 6,036 | 7,000 | 8,000 |
| 10 502 40031 00000 | Small Equipment | 1,288 | 9,341 | 4,489 | 1,899 | 2,000 | 2,500 |
| 10 502 40032 00000 | Operational | 6,300 | 6,136 | 6,079 | 8,762 | 9,000 | 10,000 |
| 10 502 40034 00000 | Food | 40 | 565 | 203 | 600 | 500 | 800 |
| 10 502 40045 00000 | IT Replacement Equipment/Software | 1,910 | 1,315 | 926 | - | 1,000 | 1,500 |
| 10 502 40065 00000 | Clothing/Uniforms | - | 675 | 813 | - | 750 | 1,000 |
| 10 502 50840 00000 | Capital Equipment | - | - | - | 49,582 | - | - |
| 10 502 80502 00000 | Vehicle Maintenance Probate Judge | 119 | 907 | 311 | 571 | 500 | 500 |
| 10 502 81502 00000 | Gasoline Probate Court | 212 | 1,024 | 1,762 | 1,639 | 1,750 | 2,000 |
| Total Operational | | 63,284 | 84,197 | 65,085 | 115,886 | 86,700 | 62,100 |
| Total Salary & Fringe + Operational | | 348,316 | 425,916 | 450,423 | 524,874 | 496,216 | 560,430 |
| Actual Total Salary & Fringe + Operational + Health Ins | | 373,515 | 449,614 | 479,201 | 566,567 | 546,747 | |
| Departmental Revenue | | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
| 10 80 805 12300 | Probate Judge | (821) | (672) | (95) | 1,673 | - | - |
| 10 80 805 12301 | Probate Judge Estates | 198,427 | 131,770 | 149,671 | 239,772 | 200,000 | 185,500 |
| 10 80 805 12302 | Probate Judge Advertising | 140,144 | 158,101 | 136,604 | 119,740 | 136,000 | 120,000 |
| 10 80 805 12303 | Probate Judge Guardians | - | - | - | 150 | - | - |
| 10 80 805 12304 | Probate Judge Marriage Licenses | 9,085 | 19,852 | 19,338 | 10,446 | 21,000 | 21,000 |
| 10 80 805 12305 | Probate Judge Returns | 360 | 120 | 302 | 10 | 200 | 200 |
| 10 80 805 12306 | Miscellaneous - Probate Judge | 29,993 | 40,451 | 72,279 | 12,637 | 36,000 | 13,500 |
| 10 80 805 12307 | Probate Judge Marriage Certificates | 6,417 | 6,139 | 7,143 | 13,246 | 7,250 | 7,000 |
| 10 80 805 12308 | Probate Judge Marriage Ceremony | 4,292 | 4,465 | 6,857 | 7,595 | 8,000 | 7,500 |
| 10 80 805 22300 | Probate Judge Supplement | 1,575 | 15,000 | 15,000 | 15,000 | 15,000 | 15,500 |
| Departmental Total Direct Revenue | | 389,471 | 375,226 | 407,098 | 420,270 | 423,450 | 370,200 |
| Employee Positions | | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
| Full Time Employees | | 5 | 5 | 5 | 5 | 5 | 6 |
| Total Employee Positions | | 5 | 5 | 5 | 5 | 5 | 6 |

**Oconee County, South Carolina
Procurement (713)
2026-2027 Budget**

| Account Number | | | | Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
|--|-----|-------|-------|-----------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|--|
| 10 | 713 | 10110 | 00000 | Salary and Wages | 120,171 | 147,467 | 148,541 | 167,177 | 190,387 | 172,887 |
| 10 | 713 | 10710 | 00000 | Overtime | 82 | 55 | - | - | - | - |
| 10 | 713 | 20013 | 00000 | Social Security | 8,682 | 10,306 | 10,228 | 12,182 | 14,565 | 13,226 |
| 10 | 713 | 20014 | 00000 | Retirement | 19,667 | 25,599 | 27,736 | 30,723 | 35,336 | 32,917 |
| 10 | 713 | 20015 | 00000 | Workers Compensation | 403 | 505 | 132 | 261 | 478 | 493 |
| 10 | 713 | 20016 | 00000 | Health Insurance | 30,105 | 22,868 | 27,417 | 27,084 | 27,417 | 41,385 |
| 10 | 713 | 20027 | 00000 | Dental | 2,014 | 1,633 | 1,650 | 1,650 | 1,650 | 486 |
| 10 | 713 | 20028 | 00000 | Vision | 379 | 300 | 300 | 300 | 300 | - |
| 10 | 713 | 20034 | 00000 | Long-Term Disability Insurance | - | - | - | - | - | 114 |
| 10 | 713 | 20035 | 00000 | Basic Life & AD&D Insurance | - | - | - | - | - | 15 |
| Total Salary & Fringe | | | | | 181,505 | 208,734 | 216,004 | 239,378 | 270,133 | 261,523 |
| Acutal Health insurance diff | | | | | (1,748) | 18,768 | 17,267 | 25,016 | 30,319 | |
| Actual Total with Health Ins | | | | | 179,757 | 227,502 | 233,271 | 264,394 | 300,452 | |
| 10 | 713 | 30018 | 00000 | Travel | - | 236 | 889 | 300 | 600 | 600 |
| 10 | 713 | 30056 | 00000 | Data Processing | 12,384 | 15,501 | 1,110 | 17,062 | 17,000 | 18,000 |
| 10 | 713 | 30059 | 00000 | Copier Click Charges | 2,756 | 1,654 | 1,715 | 2,016 | 2,000 | 2,000 |
| 10 | 713 | 30080 | 00000 | Dues: Organizations | 1,737 | 1,922 | 1,882 | 2,052 | 2,250 | 2,250 |
| 10 | 713 | 30084 | 00000 | Staff Development | 2,116 | 1,760 | 4,176 | 3,983 | 5,000 | 5,000 |
| 10 | 713 | 40031 | 00000 | Small Equipment | 422 | 8,923 | 1,332 | 1,014 | 1,000 | 1,000 |
| 10 | 713 | 40032 | 00000 | Operational | 1,238 | 1,504 | 2,281 | 1,475 | 2,500 | 2,500 |
| 10 | 713 | 40034 | 00000 | Food | - | 103 | 57 | 267 | 100 | 500 |
| 10 | 713 | 40045 | 00000 | IT Replacement Equipment/Software | - | 1,607 | - | - | 1,500 | 1,500 |
| 10 | 713 | 40065 | 00000 | Clothing/Uniforms | - | 265 | 751 | 228 | 500 | 500 |
| 10 | 713 | 40102 | 00000 | Subscription | 150 | 160 | 160 | 170 | 175 | 175 |
| Total Operational | | | | | 20,804 | 33,636 | 14,353 | 28,567 | 32,625 | 34,025 |
| Total Salary & Fringe + Operational | | | | | 202,308 | 242,369 | 230,357 | 267,945 | 302,758 | 295,548 |
| Actual Total Salary & Fringe + Operational + Health Ins | | | | | 200,560 | 261,137 | 247,624 | 292,961 | 333,077 | |
| Departmental Revenue | | | | | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
| | | | | | - | - | - | - | - | - |
| Total Departmental Revenue | | | | | - | - | - | - | - | - |
| Employee Positions | | | | | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
| Full Time Employees | | | | | 2 | 3 | 3 | 3 | 3 | 3 |
| Total Employee Positions | | | | | 2 | 3 | 3 | 3 | 3 | 3 |

**Oconee County, South Carolina
Public Defender (510)
2026-2027 Budget**

| Account Number | | | | Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
|-----------------------------------|-----|-------|-------|--------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|--|
| 10 | 510 | 95100 | 20204 | Oconee County Public Defender | 250,000 | 250,000 | 275,000 | 275,000 | 275,000 | 275,000 |
| | | | | Total Operational | 250,000 | 250,000 | 275,000 | 275,000 | 275,000 | 275,000 |
| Departmental Revenue | | | | | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
| | | | | | - | - | - | - | - | - |
| Total Departmental Revenue | | | | | - | - | - | - | - | - |
| Employee Positions | | | | | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
| Full Time Employees | | | | | - | - | - | - | - | - |
| Total Employee Positions | | | | | - | - | - | - | - | - |

Oconee County, South Carolina
 Register of Deeds (735)
 2026-2027 Budget

| Account Number | | | | Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
|--|-----|-------|-------|---------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|--|
| 010 | 735 | 10110 | 00000 | Salary and Wages | 173,968 | 173,436 | 203,025 | 218,412 | 216,187 | 214,534 |
| 010 | 735 | 10710 | 00000 | Overtime | 135 | 169 | 181 | 94 | 500 | 850 |
| 010 | 735 | 20013 | 00000 | Social Security | 12,225 | 12,858 | 14,645 | 15,846 | 16,577 | 16,949 |
| 010 | 735 | 20014 | 00000 | Retirement | 28,662 | 31,455 | 37,640 | 40,324 | 40,217 | 41,122 |
| 010 | 735 | 20015 | 00000 | Workers Compensation | 732 | 594 | 212 | 367 | 544 | 632 |
| 010 | 735 | 20016 | 00000 | Health Insurance | 36,556 | 36,556 | 36,556 | 36,112 | 36,556 | 55,180 |
| 010 | 735 | 20027 | 00000 | Dental | 2,200 | 2,200 | 2,200 | 2,200 | 2,200 | 648 |
| 010 | 735 | 20028 | 00000 | Vision | 400 | 400 | 400 | 400 | 400 | - |
| 010 | 735 | 20034 | 00000 | Long-Term Disability Insurance | | | | - | | 152 |
| 010 | 735 | 20035 | 00000 | Basic Life & AD&D Insurance | | | | - | | 20 |
| Total Salary & Fringe | | | | | 254,878 | 257,668 | 294,859 | 313,755 | 313,181 | 330,087 |
| Acutal Health insurance diff | | | | | 20,159 | 18,959 | 23,022 | 33,355 | 40,425 | |
| Actual Total with Health Ins | | | | | 275,037 | 276,627 | 317,881 | 347,110 | 353,606 | |
| 010 | 735 | 30024 | 00000 | Equipment Maintenance | 270 | 2,344 | 2,344 | 2,344 | 2,350 | - |
| 010 | 735 | 30025 | 00000 | Professional | - | - | - | - | - | - |
| 010 | 735 | 30056 | 00000 | Data Processing | 50,164 | 15,034 | 9,306 | 25,896 | 68,500 | 68,500 |
| 010 | 735 | 30059 | 00000 | Copier Click Charges | 1,898 | 1,900 | 3,146 | 3,088 | 2,500 | 2,500 |
| 010 | 735 | 30080 | 00000 | Dues: Organizations | 235 | 235 | 260 | 370 | 300 | 400 |
| 010 | 735 | 30084 | 00000 | Staff Development | - | - | 90 | 495 | 500 | 500 |
| 010 | 735 | 40031 | 00000 | Small Equipment | 18,003 | 2,151 | 1,257 | - | 7,500 | 5,500 |
| 010 | 735 | 40032 | 00000 | Operational | 2,776 | 23,935 | 4,004 | 23,839 | 10,000 | 10,000 |
| 010 | 735 | 50840 | 00000 | Equipment Capital Expenditures | - | - | - | - | - | - |
| 010 | 735 | 55901 | 05205 | Lease/SBITA Principal-SBITA | - | 34,712 | 35,697 | 36,709 | - | - |
| 010 | 735 | 55902 | 05205 | Lease/SBITA Interest -SBITA | - | - | 1,572 | 559 | - | - |
| Total Operational | | | | | 73,347 | 80,311 | 57,675 | 93,301 | 91,650 | 87,400 |
| Total Salary & Fringe + Operational | | | | | 328,225 | 337,979 | 352,534 | 407,056 | 404,831 | 417,487 |
| Actual Total Salary & Fringe + Operational + Health Ins | | | | | 348,384 | 356,938 | 375,556 | 440,411 | 445,256 | |
| Departmental Revenue | | | | | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
| 010 | 080 | 00805 | 14100 | Register of Deeds | 1,734,133 | 1,372,839 | 1,748,253 | 1,383,976 | 1,600,000 | 1,330,000 |
| 10 | 80 | 805 | 11902 | 3% State Document Fee | 96,778 | 73,294 | 71,266 | 75,286 | 74,000 | 72,000 |
| 010 | 081 | 00810 | 21400 | Register of Deeds Supplemental Salary | 1,575 | 1,575 | 15,000 | 15,000 | 15,000 | 15,000 |
| Total Departmental Revenue | | | | | 1,832,486 | 1,447,708 | 1,834,519 | 1,474,263 | 1,689,000 | 1,417,000 |
| Employee Positions | | | | | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
| Full Time Employees | | | | | 4 | 4 | 4 | 4 | 4 | 4 |
| Total Employee Positions | | | | | 4 | 4 | 4 | 4 | 4 | 4 |

**Oconee County, South Carolina
Roads and Bridges (601)
2026-2027 Budget**

| Account Number | | | | Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
|--|-----|-------|-------|-------------------------------------|------------------|------------------|------------------|------------------|------------------|---------------------------------------|
| 10 | 601 | 10110 | 00000 | Salary and Wages | 1,277,508 | 1,295,788 | 1,274,180 | 1,654,411 | 1,859,847 | 1,891,499 |
| 10 | 601 | 10710 | 00000 | Overtime | 46,389 | 32,458 | 48,178 | 77,755 | 50,000 | 50,000 |
| 10 | 601 | 20013 | 00000 | Social Security | 96,474 | 101,205 | 97,829 | 127,944 | 146,103 | 148,524 |
| 10 | 601 | 20014 | 00000 | Retirement | 217,463 | 238,313 | 244,917 | 319,787 | 354,468 | 360,341 |
| 10 | 601 | 20015 | 00000 | Workers Compensation | 137,780 | 113,740 | 40,882 | 71,141 | 119,121 | 137,188 |
| 10 | 601 | 20016 | 00000 | Health Insurance | 329,004 | 329,004 | 329,004 | 334,031 | 329,004 | 496,620 |
| 10 | 601 | 20027 | 00000 | Dental | 19,800 | 19,800 | 19,800 | 20,350 | 19,800 | 5,832 |
| 10 | 601 | 20028 | 00000 | Vision | 3,600 | 3,600 | 3,600 | 3,700 | 3,600 | - |
| 10 | 601 | 20034 | 00000 | Long-Term Disability Insurance | | | | - | | 1,369 |
| 10 | 601 | 20035 | 00000 | Basic Life & AD&D Insurance | | | | - | | 180 |
| Total Salary & Fringe | | | | | 2,128,018 | 2,133,908 | 2,058,390 | 2,609,118 | 2,881,943 | 3,091,553 |
| Acutal Health insurance diff | | | | | 195,611 | 184,508 | 222,096 | 308,535 | 363,826 | |
| Actual Total with Health Ins | | | | | 2,323,629 | 2,318,416 | 2,280,486 | 2,917,652 | 3,245,769 | |
| 10 | 601 | 30018 | 00000 | Travel | - | - | 201 | 829 | - | 300 |
| 10 | 601 | 30024 | 00000 | Equipment Maintenance | 1,973 | 4,159 | 2,037 | 3,899 | 3,000 | 3,000 |
| 10 | 601 | 30025 | 00000 | Professional | 3,188 | 7,500 | 8,459 | 8,125 | 8,300 | 8,350 |
| 10 | 601 | 30037 | 00000 | Equipment Rental (Crusher & Screen) | 2,353 | - | - | - | - | - |
| 10 | 601 | 30056 | 00000 | Data Processing | 1,233 | 1,233 | 1,372 | 1,925 | 1,700 | 2,100 |
| 10 | 601 | 30059 | 00000 | Copier Click Charges | 1,355 | 1,137 | 1,320 | 1,312 | 1,500 | 1,500 |
| 10 | 601 | 30080 | 00000 | Dues: Organizations | 232 | 239 | - | 269 | 1,000 | 500 |
| 10 | 601 | 30084 | 00000 | Staff Development | 2,000 | 1,954 | 7,131 | 3,581 | 3,500 | 3,500 |
| 10 | 601 | 30091 | 00000 | Special Departmental Supplies | 2,497 | 9,686 | 10,152 | 13,866 | 2,000 | 2,000 |
| 10 | 601 | 33022 | 00000 | Building/Grounds Maintenance | 4,409 | 3,635 | 2,224 | 4,035 | 3,500 | 2,500 |
| 10 | 601 | 34042 | 00000 | Gas and Fuel Oil | 2,871 | 3,660 | 2,580 | 4,066 | 3,000 | 4,100 |
| 10 | 601 | 34043 | 00000 | Electricity | 11,380 | 10,500 | 11,557 | 11,177 | 12,000 | 12,000 |
| 10 | 601 | 34044 | 00000 | Water/Sewer/Garbage | 3,067 | 2,392 | 2,676 | 3,127 | 3,000 | 3,200 |
| 10 | 601 | 40027 | 00000 | Safety Equipment | 12,366 | 10,072 | 7,401 | 11,474 | 10,000 | 12,000 |
| 10 | 601 | 40031 | 00000 | Small Equipment | 8,204 | 9,825 | 11,398 | 3,781 | 10,000 | 10,000 |
| 10 | 601 | 40032 | 00000 | Operational | 1,471 | 2,509 | 5,227 | 3,440 | 3,500 | 3,500 |
| 10 | 601 | 40034 | 00000 | Food | 2,433 | 3,281 | 3,541 | 2,484 | 3,500 | 4,000 |
| 10 | 601 | 40065 | 00000 | Uniforms/Clothing | 9,896 | 14,225 | 14,147 | 13,429 | 14,000 | 15,000 |
| 10 | 601 | 50840 | 00000 | Equipment Capital Expenditures | - | - | 5,042 | - | - | - |
| 10 | 601 | 5070 | 00000 | Vehicles/Eqpmt Capital Expenditures | - | - | 4,983 | - | - | - |
| 10 | 601 | 60735 | 00000 | General Gravel Use | - | - | - | (9,564) | - | - |
| 10 | 601 | 80601 | 00000 | Vehicle Maintenance | 201,487 | 325,621 | 310,661 | 315,338 | 300,000 | 325,000 |
| 10 | 601 | 81601 | 00000 | Gasoline | 45,708 | 39,453 | 42,904 | 47,805 | 47,000 | 47,000 |
| 10 | 601 | 82601 | 00000 | Diesel | 133,299 | 155,383 | 141,519 | 139,272 | 155,000 | 155,000 |
| Total Operational | | | | | 451,421 | 606,466 | 596,533 | 583,669 | 585,500 | 614,550 |
| Total Salary & Fringe + Operational | | | | | 2,579,439 | 2,740,374 | 2,654,923 | 3,192,787 | 3,467,443 | 3,706,103 |
| Actual Total Salary & Fringe + Operational + Health Ins | | | | | 2,775,050 | 2,924,882 | 2,877,019 | 3,501,321 | 3,831,269 | |

**Oconee County, South Carolina
Roads and Bridges (601)
2026-2027 Budget**

| Account Number | Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
|--|-------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|--|
| Departmental Revenue | | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
| 10 80 805 10600 | LP Road Inspection Fee | 1,590 | - | - | - | - | - |
| 10 80 805 10601 | LP Encroachment Fee | 23,052 | 31,749 | 26,341 | 39,259 | 39,000 | 39,000 |
| 10 80 805 60003 | MO Storm Water Assistant Fund | 8,463 | 7,077 | 7,324 | 14,401 | 14,000 | 7,000 |
| 10 80 805 60105 | LP Road Dept Sign Fees | 3,043 | 2,541 | 1,703 | 1,938 | 2,000 | 1,700 |
| Departmental Total Direct Revenue | | 36,148 | 41,366 | 35,368 | 55,598 | 55,000 | 47,700 |
| Employee Positions | | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
| Full Time Employees | | 37 | 37 | 37 | 37 | 37 | 37 |
| Total Employee Positions | | 37 | 37 | 37 | 37 | 37 | 37 |

Oconee County, South Carolina
 Sheriff (101)
 2026-2027 Budget

| Account Number | | | | Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
|---|-----|-------|-------|-------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------------------------|
| 10 | 101 | 10110 | 00000 | Salaries | 5,316,059 | 5,769,580 | 6,608,565 | 6,998,729 | 7,223,017 | 7,279,074 |
| 10 | 101 | 10180 | 00000 | Volunteer Extra Duty Pay | 109,363 | 173,086 | 149,754 | 152,338 | 150,000 | 150,000 |
| 10 | 101 | 10180 | 00000 | Vol Ex Duty-Foothills Community Ch | - | - | 313 | (313) | - | - |
| 10 | 101 | 10180 | 00000 | Vol Ex Duty-New Spring Church | - | - | 463 | (463) | - | - |
| 10 | 101 | 10710 | 00000 | Overtime/Holiday Pay/On Call | 332,688 | 328,586 | 379,179 | 389,439 | 350,000 | 400,000 |
| 10 | 101 | 20013 | 00000 | Social Security/Medicare | 416,220 | 469,830 | 526,389 | 555,273 | 579,336 | 579,471 |
| 10 | 101 | 20014 | 00000 | Retirement | 1,080,232 | 1,283,898 | 1,501,222 | 1,582,461 | 1,599,776 | 1,650,676 |
| 10 | 101 | 20015 | 00000 | Workers Compensation | 251,521 | 220,511 | 135,491 | 133,774 | 203,928 | 239,289 |
| 10 | 101 | 20016 | 00000 | Health Insurance | 1,033,499 | 1,149,229 | 1,149,727 | 1,091,109 | 1,105,819 | 1,669,195 |
| 10 | 101 | 20027 | 00000 | Dental Insurance | 62,150 | 69,163 | 69,279 | 66,518 | 66,550 | 19,602 |
| 10 | 101 | 20027 | 00000 | Dental Ins. - Volunteer Extra Duty | - | - | - | 12,100 | - | - |
| 10 | 101 | 20028 | 00000 | Vision Insurance | 11,300 | 12,575 | 12,596 | (6) | 12,100 | - |
| 10 | 101 | 20034 | 00000 | Long-Term Disability Insurance | - | - | - | - | - | 4,695 |
| 10 | 101 | 20035 | 00000 | Basic Life & AD&D Insurance | - | - | - | - | - | 551 |
| 10 | 101 | 20213 | 00000 | Social Security Federal | 140 | 27 | - | - | - | - |
| 10 | 101 | 20214 | 00000 | Retirement Federal | 356 | - | - | - | - | - |
| 10 | 101 | 20216 | 00000 | Health Insurance Federal | 337 | - | - | - | - | - |
| 10 | 120 | 10120 | 00000 | Sheriff's Part-time Bailiffs | 43,666 | 44,968 | 39,506 | 47,000 | 60,000 | - |
| 10 | 120 | 20013 | 00000 | Social Security/Medicare-PT Bailiff | 154 | 916 | 302 | - | - | - |
| 10 | 120 | 20014 | 00000 | Retirement - PT Bailiffs | 353 | 2,102 | 732 | - | - | - |
| 10 | 120 | 20015 | 00000 | Workers' Comp-PT Sheriff's Bailiffs | 198 | 402 | - | - | - | - |
| Total Salary & Fringe | | | | | 8,658,234 | 9,524,873 | 10,573,515 | 11,027,960 | 11,350,526 | 11,992,553 |
| New SRO-SDOC Funded | | | | | | | | | | 86,724 |
| New Position - ICAC Investigator | | | | | | | | | | |
| New Position - Senior Corporal | | | | | | | | | | |
| Total New Position Salary & Fringe | | | | | | | | | | 86,724 |
| Acutal Health insurance diff | | | | | 597,061 | 516,215 | 637,625 | 992,889 | 1,203,615 | |
| Actual Total with Health Ins | | | | | 9,255,295 | 10,041,087 | 11,211,140 | 12,020,848 | 12,554,141 | |
| 10 | 101 | 30018 | 00000 | Travel | (6,422) | 688 | 238 | 397 | - | 1,000 |
| 10 | 101 | 30024 | 00000 | Maintenance on Equipment | 3,448 | 6,454 | 6,230 | 14,622 | 7,500 | 7,500 |
| 10 | 101 | 30025 | 00000 | Professional | 99,967 | 117,674 | 122,496 | 107,235 | 120,000 | 175,000 |
| 10 | 101 | 30025 | 00238 | Professional - K-9 Unit | - | - | - | 22,800 | 20,000 | 28,800 |
| 10 | 101 | 30056 | 00000 | Data Processing | 85,322 | 80,241 | 136,336 | 107,757 | 260,000 | 250,000 |
| 10 | 101 | 30059 | 00000 | Copier Click Charges | 11,403 | 11,252 | 11,492 | 12,623 | 11,000 | 11,000 |
| 10 | 101 | 30062 | 00000 | Medical | 3,410 | 5,265 | 6,552 | 6,692 | 7,500 | 8,500 |
| 10 | 101 | 30080 | 00000 | Dues Organizations | 6,416 | 6,911 | 6,748 | 6,805 | 12,500 | 13,000 |
| 10 | 101 | 30084 | 00000 | Staff Development | 39,232 | 40,544 | 40,741 | 47,426 | 50,000 | 60,000 |
| 10 | 101 | 33022 | 00260 | Maint Bldg/Grnds-Sheriffs Dept Fire | 2,260 | - | - | - | - | - |
| 10 | 101 | 34043 | 00000 | Electricity | 4,057 | 3,694 | 4,435 | 5,281 | 5,000 | 5,000 |
| 10 | 101 | 34044 | 00000 | Water/Sewer/Garbage | 501 | 463 | 446 | 452 | 600 | 600 |
| 10 | 101 | 40031 | 00000 | Small Equipment | 44,781 | 53,131 | 86,484 | 38,346 | 75,000 | 80,000 |
| 10 | 101 | 40032 | 00000 | Operational | 41,391 | 42,891 | 42,901 | 38,849 | 45,000 | 50,000 |
| 10 | 101 | 40033 | 00000 | Postage | 622 | 584 | 198 | 123 | 300 | 600 |
| 10 | 101 | 40034 | 00000 | Food | 2,234 | 1,974 | 3,466 | 4,000 | 4,000 | 5,000 |
| 10 | 101 | 40045 | 00000 | IT Replacement Eq./Softwr | 26,017 | 26,794 | 31,188 | 33,963 | 32,000 | 40,000 |
| 10 | 101 | 40065 | 00000 | Clothing/Uniforms | 138,746 | 106,293 | 72,115 | 109,069 | 110,000 | 115,000 |
| 10 | 101 | 40065 | 00004 | Clothing for Plain Clothes Officers | 27,073 | 26,939 | 27,760 | 27,625 | 27,900 | 28,800 |
| 10 | 101 | 40353 | 00000 | Firing Range | 60,052 | 67,381 | 111,233 | 90,000 | 100,000 | 100,000 |
| 10 | 101 | 40353 | 90010 | Ammo from Ammo Exchange | - | - | - | 2,520 | - | - |
| 10 | 101 | 40354 | 00000 | Sub-Station | 1,939 | 17,367 | 1,137 | 1,301 | 2,000 | 2,000 |
| 10 | 101 | 50840 | 00000 | Equipment Capital Expenditures | - | - | 6,200 | - | - | - |
| 10 | 101 | 50845 | 00000 | Capital IT Equip/Software | - | - | 11,030 | - | - | - |
| 10 | 101 | 50901 | 05205 | Cap Outlay-Lease/SBITA-SBITA | - | - | 81,171 | - | - | - |
| 10 | 101 | 55901 | 05205 | Lease/SBITA Principal-SBITA | - | - | 17,026 | 15,461 | - | - |
| 10 | 101 | 55902 | 05205 | Lease/SBITA Interest-SBITA | - | - | - | 1,565 | - | - |
| 10 | 101 | 60402 | 00155 | DSS Child Support Federal | 4,537 | 3,010 | 2,740 | 2,519 | 7,500 | - |
| 10 | 101 | 60444 | 00000 | Unmanned Air Maintenance | 8,586 | 6,966 | 15,546 | 8,492 | - | 7,500 |
| 10 | 101 | 60735 | 00000 | General Gravel Use | - | 291 | 603 | 612 | - | - |
| 10 | 101 | 80101 | 00000 | Vehicle Maintenance Sheriff | 277,328 | 344,199 | 388,092 | 492,511 | 390,000 | 390,000 |
| 10 | 101 | 81101 | 00000 | Gasoline Sheriff | 466,681 | 443,314 | 443,061 | 399,536 | 435,000 | 435,000 |
| 10 | 101 | 82101 | 00000 | Diesel Sheriff | 645 | 399 | 229 | 282 | 250 | 500 |
| 10 | 101 | 99999 | 00000 | Miscellaneous Grant Match | - | - | - | 13,852 | - | - |
| Total Operational | | | | | 1,350,225 | 1,414,718 | 1,677,894 | 1,612,716 | 1,723,050 | 1,814,800 |
| Total Salary & Fringe + New Position Salary & Fringe + Operational | | | | | 10,008,459 | 10,939,591 | 12,251,409 | 12,640,676 | 13,073,576 | 13,894,077 |
| Actual Total Salary & Fringe + Operational + Health Ins | | | | | 10,605,520 | 11,455,806 | 12,889,034 | 13,633,565 | 14,277,191 | |

Oconee County, South Carolina
 Sheriff (101)
 2026-2027 Budget

| Departmental Revenue | | | | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations | |
|--|-----|-------|-------|--------------------------------------|-------------------|-------------------|-------------------|-------------------|---|---------|
| 10 | 080 | 00805 | 00950 | CS Volunteer Extra Duty Revenue | 142,980 | 176,512 | 229,652 | 239,563 | 287,000 | 287,000 |
| 10 | 080 | 00805 | 10400 | Sheriff Civil Fees | 7,585 | 7,435 | 9,545 | 9,485 | 9,750 | 9,500 |
| 10 | 080 | 00805 | 10401 | Miscellaneous - Sheriff | 23,787 | 2,714 | 2,293 | 3,803 | 3,000 | 3,000 |
| 10 | 080 | 00805 | 10403 | SDOC School Resource Officer | 547,458 | 593,504 | 698,074 | 811,914 | 895,000 | 895,000 |
| 10 | 080 | 00805 | 16024 | Litter Fine In Lieu of Pickup | 480 | 480 | 360 | - | 400 | 100 |
| 10 | 080 | 00805 | 90010 | MO Ammo Exchange Revenue | - | - | - | 2,520 | - | - |
| 10 | 081 | 00810 | 20400 | Sheriff Supplement | 1,575 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| 10 | 082 | 00830 | 25600 | Sheriff Title IVD Service of Process | 8,976 | 6,798 | 6,815 | 6,567 | 9,000 | 7,000 |
| Total Departmental Revenue | | | | 732,841 | 802,444 | 961,740 | 1,088,852 | 1,219,150 | 1,216,600 | |
| Employee Positions | | | | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations | |
| General Fund Officers | | | | 90 | 95 | 95 | 95 | 96 | 96 | |
| School Resources Officers - School District Funded | | | | 10 | 10 | 10 | 10 | 10 | 11 | |
| School Resources Officers - County Funded | | | | 6 | 6 | 6 | 6 | 6 | 6 | |
| General Fund General Staff | | | | 9 | 9 | 9 | 9 | 9 | 9 | |
| School Resources Officers - Grant Funded | | | | 1 | 1 | 1 | 1 | 1 | 1 | |
| Victims Services Employees Fund 210 | | | | 2 | 2 | 2 | 2 | 2 | 2 | |
| Bailliffs Employees | | | | 1 | 1 | 1 | - | - | - | |
| Part Time Employees | | | | 8 | 8 | 8 | 8 | 8 | 8 | |
| Community Policing Officers - Grant Funded | | | | - | - | - | - | - | 2 | |
| Total Employee Positions | | | | 127 | 132 | 132 | 131 | 132 | 135 | |

**Oconee County, South Carolina
Soil and Water Conservation District (716)
2026-2027 Budget**

| Account Number | | | | Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
|--|-----|-------|-------|----------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|--|
| 10 | 716 | 10110 | 00000 | Salary and Wages | 28,487 | 35,570 | 37,955 | 40,029 | 41,172 | 42,098 |
| 10 | 716 | 10710 | 00000 | Overtime | 625 | 861 | 755 | 285 | 500 | 486 |
| 10 | 716 | 20013 | 00000 | Social Security | 2,618 | 2,724 | 2,926 | 3,039 | 3,188 | 3,259 |
| 10 | 716 | 20014 | 00000 | Retirement | 5,871 | 6,533 | 7,176 | 7,449 | 7,734 | 7,906 |
| 10 | 716 | 20015 | 00000 | Workers Compensation | 1,150 | 1,003 | 124 | 776 | 1,215 | 1,242 |
| 10 | 716 | 20016 | 00000 | Health Insurance | 9,139 | 9,139 | 9,139 | 9,028 | 9,139 | 13,795 |
| 10 | 716 | 20027 | 00000 | Dental | 550 | 550 | 550 | 550 | 550 | 162 |
| 10 | 716 | 20028 | 00000 | Vision | 100 | 100 | 100 | 100 | 100 | - |
| 10 | 716 | 20034 | 00000 | Long-Term Disability Insurance | - | - | - | - | - | 38 |
| 10 | 716 | 20035 | 00000 | Basic Life & AD&D Insurance | - | - | - | - | - | 5 |
| Total Salary & Fringe | | | | | 48,540 | 56,480 | 58,725 | 61,256 | 63,598 | 68,991 |
| Acutal Health insurance diff | | | | | 5,040 | 4,740 | 5,756 | 8,339 | 10,106 | |
| Actual Total with Health Ins | | | | | 53,580 | 61,220 | 64,481 | 69,594 | 73,704 | |
| 10 | 716 | 30066 | 00000 | Insurance | 2,375 | 2,375 | 2,375 | 2,375 | 2,500 | 2,750 |
| 10 | 716 | 33022 | 00000 | Building/Grounds Maintenance | 5,594 | 12,100 | 12,900 | 16,900 | 17,500 | 17,500 |
| 10 | 716 | 34042 | 00000 | Gas and Fuel Oil - USDA Building | 1,528 | 1,713 | 1,522 | 1,551 | 1,800 | 1,800 |
| 10 | 716 | 34043 | 00000 | Electricity - USDA Building | 4,060 | 4,044 | 5,070 | 5,614 | 6,000 | 6,000 |
| 10 | 716 | 34044 | 00000 | Water/Sewer/Garbage | 876 | 1,349 | 1,170 | 1,185 | 2,000 | 1,500 |
| 10 | 716 | 95100 | 20200 | Coop. Extension Service | 12,238 | 12,838 | 12,838 | 12,838 | 12,838 | 12,838 |
| Total Operational | | | | | 26,671 | 34,419 | 35,875 | 40,464 | 42,638 | 42,388 |
| Total Salary & Fringe + Operational | | | | | 75,211 | 90,899 | 94,600 | 101,720 | 106,236 | 111,379 |
| Actual Total Salary & Fringe + Operational + Health Ins | | | | | 80,251 | 95,639 | 100,356 | 110,059 | 116,342 | |
| Departmental Revenue | | | | | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
| 10 | 80 | 805 | 20800 | Soil and Water | - | - | 6,139 | 6,139 | 6,139 | 6,139 |
| Total Departmental Revenue | | | | | - | - | 6,139 | 6,139 | 6,139 | 6,139 |
| Employee Positions | | | | | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
| Full Time Employees | | | | | 1 | 1 | 1 | 1 | 1 | 1 |
| Total Employee Positions | | | | | 1 | 1 | 1 | 1 | 1 | 1 |

**Oconee County, South Carolina
Solicitor (504)
2026-2027 Budget**

| Account Number | | | | Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
|--|-----|-------|-------|--------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|--|
| 10 | 504 | 10110 | 00000 | Salary and Wages | 506,782 | 570,045 | 620,324 | 596,239 | 782,445 | 798,677 |
| 10 | 504 | 10710 | 00000 | Overtime | - | - | - | 172 | - | - |
| 10 | 504 | 20013 | 00000 | Social Security | 37,274 | 40,531 | 44,174 | 43,699 | 59,857 | 61,099 |
| 10 | 504 | 20014 | 00000 | Retirement | 88,101 | 100,658 | 118,706 | 114,196 | 150,159 | 152,825 |
| 10 | 504 | 20015 | 00000 | Workers Compensation | 8,758 | 9,638 | 7,040 | 4,535 | 7,717 | 8,036 |
| 10 | 504 | 20016 | 00000 | Health Insurance | 109,668 | 107,233 | 109,668 | 108,335 | 109,668 | 165,540 |
| 10 | 504 | 20027 | 00000 | Dental | 6,600 | 6,600 | 6,600 | 6,600 | 6,600 | 1,944 |
| 10 | 504 | 20028 | 00000 | Vision | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | - |
| 10 | 504 | 20034 | 00000 | Long-Term Disability Insurance | - | - | - | - | - | 462 |
| 10 | 504 | 20035 | 00000 | Basic Life & AD&D Insurance | - | - | - | - | - | 55 |
| Total Salary & Fringe | | | | | 758,383 | 835,906 | 907,712 | 874,976 | 1,117,646 | 1,188,638 |
| Actual Health insurance diff | | | | | 32,120 | 31,554 | 39,278 | 65,332 | 82,785 | |
| Actual Total with Health Ins | | | | | 790,503 | 867,460 | 946,990 | 940,308 | 1,200,431 | |
| 10 | 504 | 30025 | 00000 | Professional | - | - | - | 9,999 | - | - |
| 10 | 504 | 40045 | 00000 | Non-Capital IT Eq./Softwr | - | - | - | 15,533 | - | - |
| 10 | 504 | 80504 | 00000 | Vehicle Maintenance | 157 | 784 | 32 | 1,322 | 1,000 | 1,000 |
| 10 | 504 | 81504 | 00000 | Gasoline | 3,256 | 3,027 | 3,356 | 1,943 | 3,000 | 3,000 |
| Total Operational | | | | | 3,413 | 3,811 | 3,388 | 28,797 | 4,000 | 4,000 |
| Total Salary & Fringe + Operational | | | | | 761,796 | 839,717 | 911,099 | 903,773 | 1,121,646 | 1,192,638 |
| Actual Total Salary & Fringe + Operational + Health Ins | | | | | 793,916 | 871,271 | 950,377 | 969,105 | 1,204,431 | |
| Departmental Revenue | | | | | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
| 10 | 80 | 805 | 10504 | Worthless Checks | 2,050 | 2,009 | 1,845 | 1,640 | 1,800 | 1,800 |
| 10 | 80 | 805 | 16006 | Solicitor's Traffic Education | 153 | 573 | 153 | 51 | 200 | 200 |
| 10 | 81 | 810 | 74700 | Solicitors Extra State Funding | - | - | - | 158,744 | | |
| Total Departmental Revenue | | | | | 2,203 | 2,582 | 1,998 | 160,435 | 2,000 | 2,000 |
| Employee Positions | | | | | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
| General Fund Employees | | | | | 12 | 12 | 12 | 12 | 12 | 12 |
| 215 Fund Victim Services Coordinator | | | | | 1 | 1 | 1 | 1 | 2 | 2 |
| Total Employee Positions | | | | | 13 | 13 | 13 | 13 | 14 | 14 |

Oconee County, South Carolina
Solid Waste (718)
2026-2027 Budget

| Account Number | | | | Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
|---|-----|-------|-------|--------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|--|
| 10 | 718 | 10110 | 00000 | Salary and Wages | 1,105,560 | 1,149,053 | 1,377,839 | 1,549,140 | 1,688,745 | 1,649,111 |
| 10 | 718 | 10710 | 00000 | Overtime | 79,540 | 153,803 | 153,903 | 149,389 | 125,000 | 145,000 |
| 10 | 718 | 20013 | 00000 | Social Security | 84,892 | 97,445 | 111,378 | 123,519 | 138,751 | 137,326 |
| 10 | 718 | 20014 | 00000 | Retirement | 194,905 | 234,864 | 282,745 | 312,912 | 336,631 | 333,172 |
| 10 | 718 | 20015 | 00000 | Workers Compensation | 96,969 | 83,488 | 65,933 | 70,639 | 92,675 | 103,399 |
| 10 | 718 | 20016 | 00000 | Health Insurance | 329,004 | 329,004 | 329,004 | 334,031 | 338,143 | 510,415 |
| 10 | 718 | 20027 | 00000 | Dental | 19,800 | 19,800 | 19,800 | 20,350 | 20,350 | 5,994 |
| 10 | 718 | 20028 | 00000 | Vision | 3,600 | 3,600 | 3,600 | 3,700 | 3,700 | - |
| 10 | 718 | 20034 | 00000 | Long-Term Disability Insurance | - | - | - | - | - | 1,406 |
| 10 | 718 | 20035 | 00000 | Basic Life & AD&D Insurance | - | - | - | - | - | 185 |
| Total Salary & Fringe | | | | | 1,914,270 | 2,071,057 | 2,344,202 | 2,563,680 | 2,743,995 | 2,886,008 |
| New Position Request - 2 Full Time Landfill Equipment Operators | | | | | - | - | - | - | - | - |
| Total New Position Salary & Fringe | | | | | - | - | - | - | - | - |
| Acutal Health insurance diff | | | | | 195,611 | 184,508 | 222,096 | 308,535 | 373,932 | - |
| Actual Total with Health Ins | | | | | 2,109,881 | 2,255,565 | 2,566,299 | 2,872,214 | 3,117,927 | |
| 10 | 718 | 30018 | 00000 | Travel | - | 705 | - | - | - | - |
| 10 | 718 | 30024 | 00000 | Equipment Maintenance | 37,950 | 59,573 | 57,222 | 57,000 | 62,000 | 62,000 |
| 10 | 718 | 30025 | 00000 | Professional | 327,117 | 444,878 | 420,686 | 600,000 | 615,000 | 645,000 |
| 10 | 718 | 30037 | 00000 | Equipment Rental | 53,626 | 99,532 | 43,906 | 20,000 | 40,000 | 60,000 |
| 10 | 718 | 30059 | 00000 | Copier Click Charges | 1,545 | 1,569 | 1,351 | 1,600 | 1,650 | 3,000 |
| 10 | 718 | 30080 | 00000 | Dues: Organizations | 223 | 245 | 245 | 500 | 500 | 550 |
| 10 | 718 | 30084 | 00000 | Staff Development | 530 | 2,567 | 700 | 4,000 | 4,000 | 4,000 |
| 10 | 718 | 30091 | 00000 | Special Departmental Supplies | - | - | 1,930 | 2,500 | 2,500 | 3,000 |
| 10 | 718 | 33022 | 00000 | Building/Grounds Maintenance | 24,642 | 64,646 | 45,944 | 47,000 | 65,000 | 65,000 |
| 10 | 718 | 34043 | 00000 | Electricity | 53,384 | 54,842 | 67,283 | 55,500 | 60,000 | 62,000 |
| 10 | 718 | 34044 | 00000 | Water/Sewer/Garbage | 10,588 | 11,266 | 11,993 | 11,500 | 11,500 | 12,000 |
| 10 | 718 | 40027 | 00000 | Safety Equipment | 8,835 | 9,387 | 9,242 | 11,000 | 15,000 | 17,000 |
| 10 | 718 | 40031 | 00000 | Small Equipment | 11,762 | 13,390 | 8,053 | 15,000 | 25,000 | 25,000 |
| 10 | 718 | 40032 | 00000 | Operational | 14,292 | 37,300 | 27,685 | 36,000 | 38,000 | 39,500 |
| 10 | 718 | 40033 | 00000 | Postage | 233 | 183 | 134 | 200 | 225 | 275 |
| 10 | 718 | 40034 | 00000 | Food | 562 | 2,046 | 2,035 | 1,500 | 3,500 | 3,500 |
| 10 | 718 | 40045 | 00000 | IT Replacement Equipment/Software | 2,205 | 1,515 | - | - | 4,500 | 7,500 |
| 10 | 718 | 40065 | 00000 | Uniforms/Clothing | 6,255 | 11,960 | 11,362 | 12,000 | 17,500 | 20,000 |
| 10 | 718 | 50840 | 00000 | Capital Equipment Expenditures | 147,440 | 643,366 | 129,377 | 158,563 | - | - |
| 10 | 718 | 50850 | 00000 | Capital Buildings Expenditures | - | - | 155,091 | 92,405 | - | - |
| 10 | 718 | 50860 | 00000 | Capital Land | 201,245 | - | - | - | - | - |
| 10 | 718 | 50901 | 05203 | Cap Outlay-Lease/SBITA-Leased Veh/Eq | 204,727 | - | - | - | - | - |
| 10 | 718 | 55901 | 50203 | Lease/SBITA Principal-Leased Veh/Eq | 93,595 | 111,132 | - | - | - | - |
| 10 | 718 | 60005 | 00000 | Testing Wells | 66,704 | 196,488 | 83,404 | 145,000 | 150,000 | 160,000 |
| 10 | 718 | 60007 | 00000 | Tipping Fees/MSW Disposal | 2,010,491 | 1,933,239 | 2,502,508 | 2,700,000 | 2,700,000 | 2,725,000 |
| 10 | 718 | 60008 | 00000 | Impact Fees for Tires | 75,698 | 60,038 | 76,989 | 90,000 | 90,000 | 90,000 |
| 10 | 718 | 60014 | 00000 | Fuel Surcharge Fees | - | - | 1,812 | - | - | - |
| 10 | 718 | 60055 | 00000 | Credit Application Fee | 1,227 | 2,597 | 1,613 | - | - | - |
| 10 | 718 | 60735 | 00000 | General Gravel Use | 26,585 | 19,821 | 15,901 | 10,000 | 15,000 | 18,000 |
| 10 | 718 | 80718 | 00000 | Vehicle Maintenance | 228,731 | 456,191 | 356,424 | 240,000 | 275,000 | 325,000 |
| 10 | 718 | 81718 | 00000 | Gasoline | 11,724 | 11,972 | 11,198 | 12,000 | 12,500 | 12,500 |
| 10 | 718 | 82718 | 00000 | Diesel | 196,915 | 190,769 | 195,451 | 212,000 | 220,000 | 225,000 |
| Total Operational | | | | | 3,818,831 | 4,441,216 | 4,239,538 | 4,535,268 | 4,428,375 | 4,584,825 |
| Total Salary & Fringe + New Position Salary & Fringe + Operational | | | | | 5,733,100 | 6,512,273 | 6,583,741 | 7,098,948 | 7,172,370 | 7,470,833 |
| Actual Total Salary & Fringe + Operational + Health Ins | | | | | 5,928,711 | 6,696,781 | 6,805,837 | 7,407,483 | 7,546,302 | |
| Departmental Revenue | | | | | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
| 10 | 80 | 805 | 14904 | Solid Waste Impact Fee for Tires | 14,795 | 11,903 | 13,302 | 13,000 | 11,500 | 14,000 |
| 10 | 80 | 49807 | 14900 | Solid Waste Tipping Fees | 2,497,785 | 2,673,276 | 2,378,991 | 2,642,026 | 2,600,000 | 2,500,000 |
| 10 | 80 | 49807 | 14902 | Solid Waste - Recyclables | 579,530 | 309,846 | 295,557 | 443,634 | 350,000 | 350,000 |
| 10 | 81 | 810 | 14904 | Impact Fee For Tires | 33,187 | 58,562 | 32,529 | 48,301 | 50,000 | 40,000 |
| Total Departmental Revenue | | | | | 3,125,297 | 3,053,588 | 2,720,380 | 3,146,961 | 3,011,500 | 2,904,000 |
| Employee Positions | | | | | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
| Full Time Employees | | | | | 37 | 37 | 37 | 37 | 37 | 37 |
| Total Employee Positions | | | | | 37 | 37 | 37 | 37 | 37 | 37 |

**Oconee County, South Carolina
South Cove Park (204)
2026-2027 Budget**

| Account Number | | | | Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
|--|-----|-------|-------|----------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|--|
| 10 | 204 | 10110 | 00000 | Salary | 217,788 | 239,408 | 241,391 | 268,537 | 271,119 | 273,983 |
| 10 | 204 | 10710 | 00000 | Overtime | 13,150 | 15,042 | 13,540 | 9,959 | 13,500 | 14,000 |
| 10 | 204 | 20013 | 00000 | Social Security/Medicare | 17,076 | 19,406 | 18,949 | 20,669 | 21,773 | 22,145 |
| 10 | 204 | 20014 | 00000 | Retirement | 38,064 | 45,859 | 47,090 | 51,421 | 52,825 | 53,728 |
| 10 | 204 | 20015 | 00000 | Workers Compensation | 10,991 | 9,639 | 3,744 | 4,748 | 9,606 | 11,095 |
| 10 | 204 | 20016 | 00000 | Health Insurance | 45,695 | 54,834 | 54,834 | 54,167 | 54,834 | 82,770 |
| 10 | 204 | 20027 | 00000 | Dental Insurance | 2,750 | 3,300 | 3,300 | 3,300 | 3,300 | 970 |
| 10 | 204 | 20028 | 00000 | Vision Insurance | 500 | 600 | 600 | 600 | 600 | - |
| 10 | 204 | 20034 | 00000 | Long-Term Disability Insurance | - | - | - | - | - | 231 |
| 10 | 204 | 20035 | 00000 | Basic Life & AD&D Insurance | - | - | - | - | - | 27 |
| Salary and Wage Totals | | | | | 346,013 | 388,088 | 383,448 | 413,401 | 427,557 | 458,949 |
| Actual Health insurance diff | | | | | 39,378 | 28,438 | 34,534 | 50,033 | 60,638 | |
| Actual Total with Health Ins | | | | | 385,391 | 416,526 | 417,981 | 463,434 | 488,195 | |
| 10 | 204 | 30018 | 00000 | Travel Mileage | - | 318 | 197 | - | - | - |
| 10 | 204 | 30024 | 00000 | Maintenance on Equipment | 876 | 1,486 | 770 | 1,150 | 1,000 | 1,000 |
| 10 | 204 | 30025 | 00000 | Professional | 51,228 | 42,443 | 44,396 | 45,582 | 45,447 | 45,447 |
| 10 | 204 | 30037 | 00000 | Equipment (Leased or Rented) | 751 | - | 228 | - | 500 | 500 |
| 10 | 204 | 30068 | 00000 | Advertising | 200 | - | - | - | - | - |
| 10 | 204 | 30084 | 00000 | School/Seminar/Training/Mtg | 1,044 | 1,534 | 2,067 | 2,589 | 2,500 | 2,500 |
| 10 | 204 | 33022 | 00000 | Maintenance on Buildings/Grounds | 41,514 | - | 171 | 19,505 | - | - |
| 10 | 204 | 34042 | 00000 | Gas & Fuel Oil | - | 328 | - | - | 500 | 500 |
| 10 | 204 | 34043 | 00000 | Electricity | 66,779 | 72,212 | 76,549 | 81,513 | 76,000 | 85,000 |
| 10 | 204 | 34044 | 00000 | Water/Sewer/Garbage | 11,192 | 11,574 | 11,263 | 8,312 | 11,500 | 11,500 |
| 10 | 204 | 40031 | 00000 | Non-Capital Equipment | 4,789 | 4,766 | 8,109 | 8,408 | 7,500 | 7,500 |
| 10 | 204 | 40032 | 00000 | Operational | 24,585 | 28,918 | 30,880 | 26,639 | 29,000 | 29,000 |
| 10 | 204 | 40034 | 00000 | Food | 108 | 138 | 239 | 479 | 500 | 500 |
| 10 | 204 | 40045 | 00000 | IT Replacement Eq./Softwr | - | 750 | 1,813 | - | - | 2,500 |
| 10 | 204 | 40065 | 00000 | Clothing Uniforms | 3,628 | 4,254 | 4,875 | 4,922 | 4,500 | 4,500 |
| 10 | 204 | 40832 | 00000 | Concessions | 53,317 | 57,646 | 53,029 | 57,519 | 58,000 | 58,000 |
| Total Operational | | | | | 260,012 | 226,368 | 234,586 | 256,618 | 236,947 | 248,447 |
| Total Salary & Fringe + Operational | | | | | 606,025 | 614,456 | 618,034 | 670,019 | 664,504 | 707,396 |
| Actual Total Salary & Fringe + Operational + Health Ins | | | | | 645,403 | 642,894 | 652,568 | 720,052 | 725,142 | |
| Departmental Revenue | | | | | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
| 10 | 80 | 805 | 00204 | South Cove Park | 439,026 | 434,854 | 437,301 | 452,550 | 430,000 | 430,000 |
| Total Departmental Revenue | | | | | 439,026 | 434,854 | 437,301 | 452,550 | 430,000 | 430,000 |
| Employee Positions | | | | | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
| Full Time Employees | | | | | 6 | 6 | 6 | 6 | 6 | 6 |
| Total Employee Positions | | | | | 6 | 6 | 6 | 6 | 6 | 6 |

**Oconee County, South Carolina
Treasurer (306)
2026-2027 Budget**

| Account Number | | | | Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
|--|-----|-------|-------|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|--|
| 10 | 306 | 10110 | 00000 | Salary and Wages | 320,962 | 342,581 | 353,568 | 334,865 | 365,641 | 388,176 |
| 10 | 306 | 10710 | 00000 | Overtime | 355 | 38 | - | 438 | 500 | 1,000 |
| 10 | 306 | 20013 | 00000 | Social Security | 23,120 | 25,533 | 25,585 | 24,499 | 28,010 | 29,772 |
| 10 | 306 | 20014 | 00000 | Retirement | 52,842 | 61,618 | 65,550 | 61,987 | 67,956 | 72,231 |
| 10 | 306 | 20015 | 00000 | Workers Compensation | 6,143 | 5,692 | 3,980 | 2,983 | 2,337 | 2,558 |
| 10 | 306 | 20016 | 00000 | Health Insurance | 54,834 | 63,973 | 63,973 | 63,195 | 63,973 | 96,565 |
| 10 | 306 | 20027 | 00000 | Dental | 3,300 | 3,850 | 3,850 | 3,850 | 3,850 | 1,134 |
| 10 | 306 | 20028 | 00000 | Vision | 600 | 700 | 700 | 700 | 700 | - |
| 10 | 306 | 20034 | 00000 | Long-Term Disability Insurance | - | - | - | - | - | 269 |
| 10 | 306 | 20035 | 00000 | Basic Life & AD&D Insurance | - | - | - | - | - | 32 |
| Total Salary & Fringe | | | | | 462,156 | 503,986 | 517,206 | 492,517 | 532,967 | 591,737 |
| Acutal Health insurance diff | | | | | 44,417 | 33,178 | 40,289 | 58,371 | 70,744 | |
| Actual Total with Health Ins | | | | | 506,574 | 537,164 | 557,496 | 550,888 | 603,711 | |
| 10 | 306 | 30018 | 00000 | Travel | 2,108 | 830 | 2,207 | 1,234 | 1,400 | 2,800 |
| 10 | 306 | 30024 | 00000 | Equipment Maintenance - Decal Printers | 2,529 | - | 313 | - | - | - |
| 10 | 306 | 30025 | 00000 | Professional | 23,256 | 21,917 | 27,809 | 44,561 | 37,000 | 31,200 |
| 10 | 306 | 30056 | 00000 | Data Processing | 33,496 | 30,588 | 32,649 | 30,543 | 45,000 | 52,000 |
| 10 | 306 | 30059 | 00000 | Copier Click Charges | 796 | 949 | 855 | 709 | 1,000 | 1,200 |
| 10 | 306 | 30080 | 00000 | Dues: Organizations | 150 | - | 225 | 225 | 200 | 1,000 |
| 10 | 306 | 30084 | 00000 | Staff Development | 1,400 | 3,289 | 5,431 | 3,580 | 4,000 | 8,000 |
| 10 | 306 | 40031 | 00000 | Small Equipment | 19 | - | - | 2,955 | 6,000 | 6,000 |
| 10 | 306 | 40032 | 00000 | Operational | 7,952 | 13,530 | 12,399 | 12,447 | 13,000 | 16,000 |
| 10 | 306 | 40033 | 00000 | Postage | 84,430 | 96,997 | 113,210 | 119,084 | 118,000 | 131,710 |
| 10 | 306 | 40045 | 00000 | IT Replacement Equip/Software | - | 801 | - | 2,562 | 2,000 | 13,000 |
| 10 | 306 | 40065 | 00000 | Uniforms-Apparel | - | - | - | - | - | 1,500 |
| 10 | 306 | 80306 | 00000 | Vehicle Maintenance | 20 | 157 | 482 | 1,403 | 500 | 550 |
| 10 | 306 | 81306 | 00000 | Gasoline | 1,673 | 1,331 | 1,182 | 713 | 1,000 | 1,050 |
| Total Operational | | | | | 157,829 | 170,388 | 196,762 | 220,017 | 229,100 | 266,010 |
| Total Salary & Fringe + Operational | | | | | 619,985 | 674,373 | 713,968 | 712,534 | 762,067 | 857,747 |
| Actual Total Salary & Fringe + Operational + Health Ins | | | | | 664,403 | 707,551 | 754,257 | 770,905 | 832,811 | |
| Departmental Revenue | | | | | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
| 10 | 80 | 805 | 00306 | PRT Season Pass - Treasurer | 815 | 365 | 400 | 275 | 500 | 500 |
| 10 | 80 | 805 | 10310 | Vehicle Decal Fees | 71,256 | 73,895 | 73,523 | 76,514 | 76,000 | 80,000 |
| Total Departmental Revenue | | | | | 72,071 | 74,260 | 73,923 | 76,789 | 76,500 | 80,500 |
| | | | | | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
| Full Time Employees | | | | | 7 | 7 | 7 | 7 | 7 | 7 |
| Total Employee Positions | | | | | 7 | 7 | 7 | 7 | 7 | 7 |

**Oconee County, South Carolina
Vehicle Maintenance (721)
2026-2027 Budget**

| Account Number | | | | Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Budget | FY 2026 Budget | FY 2027 Administrator Recommendations |
|--|-----|-------|-------|---|------------------|------------------|------------------|------------------|------------------|---------------------------------------|
| 10 | 721 | 10110 | 00000 | Salary & Wages | 574,255 | 556,668 | 546,272 | 681,306 | 755,180 | 713,405 |
| 10 | 721 | 10710 | 00000 | Overtime/On Call | 3,692 | 6,722 | 13,212 | 15,379 | 7,500 | 26,200 |
| 10 | 721 | 20013 | 00000 | Social Security | 42,361 | 42,481 | 40,664 | 50,665 | 58,345 | 54,575 |
| 10 | 721 | 20014 | 00000 | Retirement | 96,203 | 97,215 | 101,994 | 127,809 | 141,553 | 132,405 |
| 10 | 721 | 20015 | 00000 | Workers Compensation | 35,094 | 26,528 | 11,205 | 17,067 | 27,145 | 28,632 |
| 10 | 721 | 20016 | 00000 | Health Insurance | 127,946 | 127,946 | 127,946 | 126,390 | 127,946 | 193,130 |
| 10 | 721 | 20027 | 00000 | Dental | 7,700 | 7,700 | 7,700 | 7,700 | 7,700 | 2,268 |
| 10 | 721 | 20028 | 00000 | Vision | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 | - |
| 10 | 721 | 20034 | 00000 | Long-Term Disability Insurance | - | - | - | - | - | 532 |
| 10 | 721 | 20035 | 00000 | Basic Life & AD&D Insurance | - | - | - | - | - | 70 |
| Total Salary & Fringe | | | | | 888,651 | 866,659 | 850,394 | 1,027,717 | 1,126,769 | 1,151,217 |
| Actual Health insurance diff | | | | | 70,557 | 66,356 | 80,578 | 116,743 | 141,488 | |
| Actual Total with Health Ins | | | | | 959,208 | 933,015 | 930,973 | 1,144,460 | 1,268,257 | |
| 10 | 721 | 30024 | 00000 | Equipment Maintenance | 4,570 | 9,460 | 3,574 | 7,750 | 7,200 | 7,400 |
| 10 | 721 | 30025 | 00000 | Professional | 7,593 | - | - | 4,000 | - | - |
| 10 | 721 | 30056 | 00000 | Data Processing | 5,890 | 10,678 | 16,844 | 12,114 | 18,000 | 18,500 |
| 10 | 721 | 30059 | 00000 | Copier Click Charges | 1,445 | 1,722 | 1,698 | 1,972 | 1,700 | 1,800 |
| 10 | 721 | 30080 | 00000 | Dues: Organizations | 100 | 300 | - | 225 | 200 | 200 |
| 10 | 721 | 30084 | 00000 | Staff Development | 1,965 | 4,209 | 1,280 | 3,084 | 9,000 | 4,000 |
| 10 | 721 | 33022 | 00000 | Building/Grounds Maintenance | 4,363 | 5,379 | 4,343 | 25,324 | 4,400 | 4,600 |
| 10 | 721 | 34042 | 00000 | Gas and Fuel Oil | 3,255 | 4,291 | 4,042 | 5,029 | 4,800 | 5,000 |
| 10 | 721 | 34043 | 00000 | Electricity | 10,236 | 10,320 | 10,508 | 11,240 | 12,200 | 12,500 |
| 10 | 721 | 34044 | 00000 | Water/Sewer/Garbage | 2,044 | 2,163 | 1,923 | 2,051 | 2,500 | 2,600 |
| 10 | 721 | 40027 | 00000 | Safety Equipment | 5,016 | 5,927 | 5,512 | 6,922 | 7,000 | 7,200 |
| 10 | 721 | 40031 | 00000 | Small Equipment | 16,793 | 24,493 | 42,556 | 26,904 | 43,000 | 25,000 |
| 10 | 721 | 40032 | 00000 | Operational | 8,977 | 13,913 | 16,111 | 17,113 | 15,000 | 15,500 |
| 10 | 721 | 40033 | 00000 | Postage | - | - | - | 191 | 200 | - |
| 10 | 721 | 40034 | 00000 | Food | 374 | 499 | 1,005 | 466 | 750 | 750 |
| 10 | 721 | 40045 | 00000 | IT Replacement Equipment/Software | 1,122 | - | 891 | 4,172 | 2,700 | 2,700 |
| 10 | 721 | 40065 | 00000 | Uniforms/Clothing | 5,760 | 6,318 | 6,253 | 5,457 | 6,900 | 6,500 |
| 10 | 721 | 50840 | 00000 | Equipment Capital Expenditures | - | 17,814 | - | - | - | - |
| 10 | 721 | 80702 | 00000 | Automobile Maintenance Building Co | 301 | - | - | - | - | - |
| 10 | 721 | 80721 | 00000 | Vehicle Maintenance - Vehicle Maintenance | 7,562 | 9,655 | 11,813 | 12,707 | 11,000 | 11,300 |
| 10 | 721 | 81721 | 00000 | Gasoline - Vehicle Maintenance | 15,064 | 16,667 | 15,922 | 16,305 | 16,000 | 16,500 |
| 10 | 721 | 82721 | 00000 | Diesel - Vehicle Maintenance | 651 | 107 | 374 | 312 | 400 | 400 |
| Total Operational | | | | | 103,082 | 143,913 | 144,649 | 163,337 | 162,950 | 142,450 |
| Total Salary & Fringe + Operational | | | | | 991,733 | 1,010,572 | 995,043 | 1,191,055 | 1,289,719 | 1,293,667 |
| Actual Total Salary & Fringe + Operational + Health Ins | | | | | 1,062,290 | 1,076,928 | 1,075,622 | 1,307,798 | 1,431,207 | |

| Employee Positions | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Budget | FY 2026 Budget | FY 2027 Administrator Recommendations |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|---------------------------------------|
| Full Time Employees | 14 | 14 | 14 | 14 | 14 | 14 |
| Total Employee Positions | 14 | 14 | 14 | 14 | 14 | 14 |

**Oconee County, South Carolina
Veterans' Affairs (404)
2026-2027 Budget**

| Account Number | | | | | Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
|-----------------------------------|-----|-------|-------|--|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|--|
| 10 | 404 | 10110 | 00000 | | Salary | 134,070 | 141,852 | 150,636 | 157,053 | 156,987 | 160,519 |
| 10 | 404 | 20013 | 00000 | | Social Security/Medicare | 10,154 | 10,398 | 11,110 | 11,617 | 12,010 | 12,280 |
| 10 | 404 | 20014 | 00000 | | Retirement | 22,061 | 25,667 | 27,960 | 28,971 | 29,137 | 29,793 |
| 10 | 404 | 20015 | 00000 | | Workers Compensation | 2,754 | 2,483 | 1,103 | 1,658 | 1,961 | 2,149 |
| 10 | 404 | 20016 | 00000 | | Health Insurance | 27,417 | 27,417 | 27,418 | 27,084 | 27,417 | 41,385 |
| 10 | 404 | 20027 | 00000 | | Dental Insurance | 1,650 | 1,650 | 1,650 | 1,650 | 1,650 | 486 |
| 10 | 404 | 20028 | 00000 | | Vision Insurance | 300 | 300 | 300 | 300 | 300 | - |
| 10 | 404 | 20034 | 00000 | | Long-Term Disability Insurance | - | - | - | - | - | 115 |
| 10 | 404 | 20035 | 00000 | | Basic Life & AD&D Insurance | - | - | - | - | - | 14 |
| | | | | | Total Salary & Fringe | 198,407 | 209,767 | 220,176 | 228,333 | 229,462 | 246,741 |
| | | | | | Acutal Health insurance diff | 15,119 | 14,219 | 17,266 | 25,016 | 30,319 | |
| | | | | | Actual Total with Health Ins | 213,526 | 223,986 | 237,442 | 253,349 | 259,781 | |
| 10 | 404 | 30018 | 00000 | | Travel | 248 | - | - | - | - | 500 |
| 10 | 404 | 30025 | 00000 | | Professional | 1,377 | 1,130 | 1,432 | 1,518 | 1,600 | 1,800 |
| 10 | 404 | 30056 | 00000 | | Data Processing | 36 | 42 | 48 | - | 48 | 55 |
| 10 | 404 | 30059 | 00000 | | Copier Click Charges | 1,247 | 1,482 | 1,633 | 1,581 | 1,500 | 1,500 |
| 10 | 404 | 30080 | 00000 | | Dues: Organizations | 50 | 25 | 25 | 30 | 30 | 30 |
| 10 | 404 | 30084 | 00000 | | Staff Development | 450 | - | - | - | - | 800 |
| 10 | 404 | 40031 | 00000 | | Small Equipment | 601 | 964 | 823 | 554 | 1,000 | 1,000 |
| 10 | 404 | 40032 | 00000 | | Operational | 2,148 | 6,795 | 3,762 | 2,749 | 3,000 | 3,000 |
| 10 | 404 | 40032 | 91703 | | Operational - VA Festivals | - | - | - | 545 | 1,000 | 1,000 |
| 10 | 404 | 40034 | 00000 | | Food | 369 | 10,411 | 8,255 | 648 | 1,000 | 1,000 |
| 10 | 404 | 40034 | 91703 | | Food - VA Festivals | - | - | - | 5,000 | 5,000 | 5,000 |
| 10 | 404 | 40065 | 00000 | | Clothing/Uniforms | - | 132 | - | - | 250 | 250 |
| | | | | | Total Operational | 6,526 | 20,981 | 15,978 | 12,625 | 14,428 | 15,935 |
| | | | | | Total Salary & Fringe + Operational | 204,933 | 230,748 | 236,154 | 240,958 | 243,890 | 262,676 |
| | | | | | Actual Total Salary & Fringe + Operational + Health Ins | 220,052 | 244,967 | 253,420 | 265,974 | 274,209 | |
| Departmental Revenue | | | | | | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
| 10 | 81 | 810 | 25900 | | Veterans' Affairs State Aid | 5,615 | 5,784 | 6,073 | 6,209 | 6,208 | 6,000 |
| Total Departmental Revenue | | | | | | 5,615 | 5,784 | 6,073 | 6,209 | 6,208 | 6,000 |
| Employee Positions | | | | | | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
| Full Time Employees | | | | | | 3 | 3 | 3 | 3 | 3 | 3 |
| Total Employee Positions | | | | | | 3 | 3 | 3 | 3 | 3 | 3 |

**Oconee County, South Carolina
Voter Registration and Elections (715)
2026-2027 Budget**

| Account Number | | | | Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
|--|-----|-------|-------|-------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|--|
| 10 | 715 | 10110 | 00000 | Salary | 135,481 | 142,868 | 146,494 | 149,784 | 158,224 | 158,790 |
| 10 | 715 | 10710 | 00000 | Overtime | - | - | 212 | - | - | - |
| 10 | 715 | 20013 | 00000 | Social Security/Medicare | 10,201 | 11,069 | 10,983 | 11,177 | 12,104 | 12,148 |
| 10 | 715 | 20014 | 00000 | Retirement | 21,480 | 24,933 | 26,183 | 26,651 | 29,366 | 29,472 |
| 10 | 715 | 20015 | 00000 | Workers Compensation | 667 | 523 | 207 | 240 | 397 | 453 |
| 10 | 715 | 20016 | 00000 | Health Insurance | 18,278 | 18,278 | 18,278 | 18,056 | 18,278 | 27,590 |
| 10 | 715 | 20027 | 00000 | Dental Insurance | 1,100 | 1,100 | 1,100 | 1,100 | 1,100 | 324 |
| 10 | 715 | 20028 | 00000 | Vision Insurance | 200 | 200 | 200 | 200 | 200 | - |
| 10 | 715 | 20034 | 00000 | Long-Term Disability Insurance | - | - | - | - | - | 76 |
| 10 | 715 | 20035 | 00000 | Basic Life & AD&D Insurance | - | - | - | - | - | 10 |
| 10 | 799 | 10130 | 00000 | Other Pay-Poll Workers-Non-Reimb EI | - | 5,995 | 3,175 | 20,280 | - | - |
| 10 | 799 | 10130 | 17799 | Other Pay-Poll Wrks-City/Town Elect | - | 2,430 | - | 6,190 | - | - |
| 10 | 799 | 10130 | 97715 | Other Pay-Poll Wrk-SC Election Reim | 25,262 | 44,930 | 52,130 | 88,010 | 15,000 | 25,000 |
| 10 | 799 | 20013 | 00000 | Soc Sec/Medicare-Poll Wrks-Non-Reim | - | - | - | 11 | - | - |
| 10 | 799 | 20013 | 17799 | Soc Sec/Medicare-Poll Wrks-City/Tow | 1,590 | - | - | - | - | - |
| 10 | 799 | 20013 | 97715 | Soc Sec/Medicare-Poll Wrks-SC Elect | - | 285 | - | 246 | - | - |
| 10 | 799 | 20014 | 00000 | Retirement-Poll Wrks-Non-Reimbursed | - | - | - | 28 | - | - |
| 10 | 799 | 20014 | 97715 | Retirement-Poll Wrks-SC Election Re | - | 393 | 50 | 598 | - | - |
| Total Salary & Fringe | | | | | 214,259 | 253,005 | 259,013 | 322,571 | 234,669 | 253,863 |
| Actual Health insurance diff | | | | | 10,080 | 9,479 | 11,511 | 16,678 | 20,213 | |
| Actual Total with Health Ins | | | | | 224,339 | 262,485 | 270,524 | 339,248 | 254,882 | |
| 10 | 715 | 30018 | 00000 | Travel | 1,490 | 4,117 | 4,236 | 3,935 | 6,000 | 4,000 |
| 10 | 715 | 30018 | 17799 | Travel - City and Town Election | - | 95 | 147 | 56 | - | - |
| 10 | 715 | 30018 | 97715 | Travel - SC Election Comm | 957 | 673 | 2,683 | 673 | - | - |
| 10 | 715 | 30024 | 00000 | Equipment Maintenance | 24,836 | 24,836 | 24,836 | 20,435 | 30,000 | 25,000 |
| 10 | 715 | 30025 | 00000 | Professional | 5,559 | 8,822 | 15,537 | 14,819 | 12,500 | 15,000 |
| 10 | 715 | 30056 | 00000 | Data Processing | 21,248 | 30,756 | 30,756 | 28,192 | 37,000 | 30,000 |
| 10 | 715 | 30059 | 00000 | Coper Click Charges | 978 | 1,273 | 2,004 | 1,691 | 1,500 | 2,000 |
| 10 | 715 | 30068 | 00000 | Advertising | - | - | 1,600 | - | - | - |
| 10 | 715 | 30068 | 17799 | Advertising - City/Town Reimb | - | 1,997 | 1,331 | 646 | - | - |
| 10 | 715 | 30068 | 97715 | Advertising SC Elect Reimb | 1,735 | 1,024 | 2,714 | 819 | - | - |
| 10 | 715 | 30080 | 00000 | Dues: Organizations | 350 | 350 | 350 | 499 | 550 | 500 |
| 10 | 715 | 30084 | 00000 | Staff Development | 4,448 | 5,690 | 7,657 | 7,390 | 9,000 | 9,000 |
| 10 | 715 | 40031 | 00000 | Small Equipment | - | 1,107 | 972 | 761 | 1,000 | 1,000 |
| 10 | 715 | 40032 | 00000 | Operational | 6,071 | 7,691 | 27,817 | 22,005 | 12,500 | 15,000 |
| 10 | 715 | 40032 | 17799 | Operational-City/Town Elections | - | - | 75 | 175 | - | - |
| 10 | 715 | 40032 | 97715 | Operational - SC Elect Reimb | 150 | 4,824 | 4,817 | - | - | - |
| 10 | 715 | 40033 | 00000 | Postage | - | - | 6,883 | - | - | - |
| 10 | 715 | 40033 | 97715 | Postage - SC Elect Reimbursable | 27 | - | - | - | - | - |
| 10 | 715 | 40034 | 00000 | Food | - | - | 772 | 499 | 750 | 750 |
| 10 | 715 | 40045 | 00000 | IT Replacement Equipment/Software | 1,137 | 1,425 | 764 | 1,430 | 1,000 | 1,000 |
| Total Operational | | | | | 68,986 | 94,680 | 135,950 | 104,025 | 111,800 | 103,250 |
| Total Salary & Fringe + Operational | | | | | 283,245 | 347,685 | 394,963 | 426,596 | 346,469 | 357,113 |
| Actual Total Salary & Fringe + Operational + Health Ins | | | | | 293,324 | 357,164 | 406,474 | 443,274 | 366,682 | |
| Departmental Revenue | | | | | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
| 10 | 81 | 810 | 21300 | Registration Board | 7,500 | 7,500 | 7,188 | 6,000 | 7,500 | 12,500 |
| 10 | 81 | 825 | 97715 | SC State Election Reimb | 41,711 | 36,986 | 52,973 | 99,547 | 40,000 | 50,000 |
| Total Departmental Revenue | | | | | 49,211 | 44,486 | 60,160 | 105,547 | 47,500 | 62,500 |
| Employee Positions | | | | | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
| Full Time Employees | | | | | 2 | 2 | 2 | 2 | 2 | 2 |
| Board Members | | | | | 5 | 5 | 5 | 5 | 5 | 5 |
| Total Employee Positions | | | | | 7 | 7 | 7 | 7 | 7 | 7 |

**Oconee County, South Carolina
Other Financing Uses
2026-2027 Budget**

| Account Number | | | | Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
|----------------|-----|-------|-------|---|------------------|----------------|----------------|----------------|----------------|---------------------------------------|
| 010 | 095 | 00171 | 70012 | Transfer To Capital Projects Fund - Westminster Magistrate | 500,490 | - | - | - | - | - |
| 010 | 095 | 00171 | 70013 | Transfer Out - 13 Fund | 37,275 | - | - | - | - | - |
| 010 | 095 | 00171 | 70210 | Transfer To Sheriff's Victim Services 210 Fund | 137,000 | 40,000 | 40,000 | 60,000 | 70,000 | 100,000 |
| 010 | 095 | 00171 | 70215 | Transfer To Solicitor's Victim Services 215 Fund | 110,000 | 45,000 | 45,000 | 35,000 | 35,000 | 25,000 |
| 010 | 095 | 00171 | 70017 | Transfer to Rock Quarry for COLA Increase | - | 64,367 | - | - | - | - |
| 010 | 095 | 00171 | 70325 | Transfer to Capital Equipment - Vehicle Fund | - | - | - | - | - | - |
| 010 | 090 | 00171 | 70340 | Transfer to One Time Capital Fund | - | - | - | - | 74,987 | - |
| 010 | 095 | 00171 | 70515 | Transfer Out - 515 Fund - FOCUS | 934,000 | - | - | - | - | - |
| | | | | | 1,718,765 | 149,367 | 85,000 | 95,000 | 179,987 | 125,000 |

Oconee County, South Carolina
Emergency Services Unincorporated Protection District Special Revenue Fund
2026-2027 Budget

| Account Number | | | | Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
|----------------------------------|-----|-------|-------|---|------------------|------------------|------------------|------------------|------------------|---------------------------------------|
| Revenues | | | | | | | | | | |
| 020 | 080 | 00805 | 10340 | Miscellaneous Income | - | (30,000) | - | - | - | - |
| 020 | 080 | 00950 | 00000 | Tax Revenues | - | - | - | - | 1,911,909 | 2,243,903 |
| 020 | 080 | 00950 | 76000 | Vehicle Tax Collections | 109,982 | 119,539 | 128,440 | 143,044 | - | - |
| 020 | 080 | 00950 | 76001 | Bad Checks | (5) | (8) | (4) | (12) | - | - |
| 020 | 080 | 00950 | 76002 | Vehicle Refunds | (1,577) | (1,511) | (1,529) | (1,620) | - | - |
| 020 | 080 | 00950 | 76003 | Current Year Real Estate (Treasurer) | 1,352,242 | 1,407,441 | 1,499,262 | 1,575,167 | - | - |
| 020 | 080 | 00950 | 76004 | Current Year Real Estate Delinquent Tax (Mar-Jun) | - | - | - | - | - | - |
| 020 | 080 | 00950 | 76005 | Delinquent Tax Real Estate | 61,002 | 36,579 | 27,408 | 76,060 | - | - |
| 020 | 080 | 00950 | 76006 | Real Estate Bad Check (Treasurer) | (202) | (29) | (196) | (265) | - | - |
| 020 | 080 | 00950 | 76007 | Real Estate Bad Check (Treasurer) Penalty | (2) | - | - | - | - | - |
| 020 | 080 | 00950 | 76009 | Current Year Real Estate Penalty | 2,450 | - | - | 2,654 | - | - |
| 020 | 080 | 00950 | 76010 | Delinquent Real Estate Tax (Mar-Jun) Penalty | - | - | - | - | - | - |
| 020 | 080 | 00950 | 76011 | Delinquent Tax Prior Year Penalty | - | - | - | - | - | - |
| 020 | 080 | 00950 | 76012 | Homestead Exemption | 46,784 | 47,391 | 48,337 | 49,640 | - | - |
| 020 | 080 | 00950 | 76013 | Delinquent Tax Real Estate Penalty | 4,444 | - | - | - | - | - |
| 020 | 080 | 00950 | 76014 | Delinquent Tax Bad Check | - | - | - | (190) | - | - |
| 020 | 080 | 00950 | 76015 | Delinquent Tax Bad Check Penalty | (14) | - | - | - | - | - |
| 020 | 080 | 00950 | 76016 | FILOT Collections | 90,634 | 109,183 | 91,925 | 102,369 | - | - |
| 020 | 080 | 00950 | 76018 | BMW Collections | 232 | 210 | 216 | 194 | - | - |
| 020 | 080 | 00950 | 76019 | Manufacturing Reimbursement | 15,801 | 10,367 | 17,507 | 17,961 | - | - |
| 020 | 080 | 00950 | 76020 | Motor Carrier Taxes | 22,049 | 22,402 | 20,423 | 26,656 | - | - |
| 020 | 080 | 00950 | 76023 | Manufacturing PVE Reimbursement | 65,294 | 18,660 | 18,387 | 19,794 | - | - |
| 020 | 080 | 00950 | 76024 | Heavy Equipment Rental Fee | - | 312 | 664 | 1,496 | - | - |
| 020 | 080 | 00950 | 76025 | Real Estate Refunds | (13,469) | (25,384) | (15,481) | (14,315) | - | - |
| 020 | 080 | 00950 | 76026 | Real Estate Refunds Penalty | (37) | - | - | - | - | - |
| 020 | 080 | 00950 | 76028 | Delinquent Tax Refund | (2,378) | (1,564) | (2,010) | (753) | - | - |
| 020 | 080 | 00950 | 76029 | Delinquent Tax Refund Penalty | (333) | - | - | - | - | - |
| 020 | 080 | 00950 | 76032 | Prior Year Refund | (14,732) | (8,164) | (6,659) | (9,619) | - | - |
| 020 | 080 | 00950 | 76033 | Prior Year Refund Penalty | (15) | - | - | - | - | - |
| 020 | 080 | 00950 | 76034 | Watercraft Taxes | 37,442 | 41,416 | 45,620 | 47,023 | - | - |
| 020 | 080 | 00950 | 76035 | Watercraft Bad Checks | (1) | (5) | (14) | (1) | - | - |
| 020 | 080 | 00950 | 76036 | Watercraft Refunds | (363) | (364) | (395) | (484) | - | - |
| 020 | 080 | 00950 | 76037 | Current Year FILOT Refunds | - | - | - | (5,905) | - | - |
| 020 | 080 | 00950 | 76038 | Delinquent Tax FILOT Refunds | - | - | - | - | - | - |
| Total Revenues | | | | | 1,775,130 | 1,746,469 | 1,871,901 | 2,028,895 | 1,911,909 | 2,243,903 |
| Expenditures | | | | | | | | | | |
| 020 | 107 | 10110 | 00000 | Salary | - | - | - | - | 217,417 | - |
| 020 | 107 | 10710 | 00000 | Overtime | - | - | - | - | 7,500 | - |
| 020 | 107 | 20013 | 00000 | Social Security/Medicare | - | - | - | - | 16,632 | - |
| 020 | 107 | 20014 | 00000 | Retirement | - | - | - | - | 46,179 | - |
| 020 | 107 | 20015 | 00000 | Workers Compensation | - | - | - | - | 16,748 | - |
| 020 | 107 | 20016 | 00000 | Health Insurance | - | - | - | - | 27,417 | - |
| 020 | 107 | 20027 | 00000 | Dental Insurance | - | - | - | - | 1,650 | - |
| 020 | 107 | 20028 | 00000 | Vision Insurance | - | - | - | - | 300 | - |
| 020 | 107 | 20060 | 00000 | Ambulance/Airlift Ins-ES/Fire | - | - | - | - | - | - |
| 020 | 131 | 10110 | 00000 | Salary-Uninc Fire ES | - | - | - | 57,316 | 519,267 | - |
| 020 | 131 | 10710 | 00000 | Overtime-Uninc Fire ES | - | - | - | 18,396 | 7,500 | - |
| 020 | 131 | 20013 | 00000 | Social Security/Medicare-Uninc Fire ES | - | - | - | 5,376 | 39,724 | - |
| 020 | 131 | 20014 | 00000 | Retirement-Uninc Fire ES | - | - | - | 15,822 | 110,293 | - |
| 020 | 131 | 20015 | 00000 | Workers Comp-Uninc Fire ES | - | - | - | 4,065 | 40,000 | - |
| 020 | 131 | 20016 | 00000 | Health Insurance-Uninc Fire ES | - | - | - | 14,222 | 82,251 | - |
| 020 | 131 | 20027 | 00000 | Dental Insurance-Uninc Fire ES | - | - | - | 856 | 4,950 | - |
| 020 | 131 | 20028 | 00000 | Vision Insurance-Uninc Fire ES | - | - | - | 156 | 900 | - |
| 020 | 199 | 10410 | 00000 | Incentive Pay-Volunteer | 116,284 | 135,206 | 132,111 | 114,114 | 200,000 | 200,000 |
| 020 | 199 | 20060 | 00000 | Ambulance/Airlift Ins - Vol Fire | - | - | - | - | - | 24,960 |
| 020 | 199 | 20061 | 00000 | SC Firefighters Ins - Vol Fire | - | - | - | - | - | 14,751 |
| 020 | 199 | 20413 | 00000 | Social Security/Medicare -ES Vol Incentive | 8,809 | 8,395 | 10,107 | 8,689 | - | - |
| 020 | 199 | 20414 | 00000 | Retirement-ES Vol Incentive | - | - | 3,359 | 593 | - | - |
| 020 | 199 | 20415 | 00000 | Workers Comp-ES Vol Incen | 11,730 | - | 11,996 | 6,542 | - | - |
| Total Salary & Fringe | | | | | 136,824 | 143,600 | 157,572 | 246,147 | 1,338,728 | 239,711 |
| 020 | 102 | 64002 | 00601 | Fire Station Exp-Oakway FD | - | - | - | - | 60,000 | 60,000 |
| 020 | 102 | 64002 | 00603 | Fire Station Exp-Corinth-Shiloh FD | - | - | - | - | 60,000 | 60,000 |
| 020 | 102 | 64002 | 00604 | Fire Station Exp-Mtn Rest FD | - | - | - | - | 60,000 | 60,000 |
| 020 | 102 | 64002 | 00608 | Fire Station Exp-Fair Play FD | - | - | - | - | 60,000 | 60,000 |
| 020 | 102 | 64002 | 00609 | Fire Station Exp-Long Creek FD | - | - | - | - | 60,000 | 60,000 |
| 020 | 102 | 64002 | 00610 | Fire Station Exp-Cleveland FD | - | - | - | - | 60,000 | 60,000 |
| 020 | 102 | 64002 | 00611 | Fire Station Ex-Keowee-Eben FD | - | - | - | - | 60,000 | 60,000 |
| 020 | 102 | 64002 | 00612 | Fire Station Exp-Friendship FD | - | - | - | - | 60,000 | 60,000 |
| 020 | 102 | 64002 | 00613 | Fire Station Exp-Cross Roads FD | - | - | - | - | 60,000 | 60,000 |
| 020 | 102 | 64002 | 00614 | Fire Station Exp-Pickett Post FD | - | - | - | - | 60,000 | 60,000 |
| 020 | 102 | 64002 | 00615 | Fire Station Exp-South Union FD | - | - | - | - | 60,000 | 60,000 |
| 020 | 102 | 64002 | 00616 | Fire Station Exp-West Union FD | - | - | - | - | 60,000 | 60,000 |
| 020 | 102 | 64002 | 00617 | Fire Station Exp-Keowee Key FD | - | - | - | - | 60,000 | 60,000 |
| 020 | 102 | 64002 | 00618 | Fire Station Exp-Holly Springs FD | - | - | - | - | 60,000 | 60,000 |
| 020 | 102 | 64002 | 00619 | Fire Station Exp-Bountyland FD | - | - | - | - | 15,000 | 15,000 |
| 020 | 105 | 64003 | 00620 | ES Special Teams Exp-Haz-Mat | - | - | - | - | 32,400 | 32,400 |
| 020 | 105 | 64003 | 00621 | ES Special Teams Exp-Dive Team | - | - | - | - | 36,300 | 36,300 |
| 020 | 105 | 64003 | 00622 | ES Special Teams Exp-Special Rescue | - | - | - | - | 36,300 | 36,300 |
| 020 | 105 | 64004 | 00623 | Rescue Sqaud Exp-Keowee RS | - | - | - | - | 30,000 | 30,000 |
| 020 | 105 | 64004 | 00624 | Rescue Sqaud Exp-Mtn Rest RS | - | - | - | - | 30,000 | 30,000 |
| 020 | 105 | 64004 | 00625 | Rescue Sqaud Exp-Oakway RS | - | - | - | - | 30,000 | 30,000 |
| 020 | 105 | 64004 | 00626 | Rescue Sqaud Exp-Salem RS | - | - | - | - | 30,000 | 30,000 |
| 020 | 105 | 64004 | 00627 | Rescue Sqaud Exp-Seneca RS | - | - | - | - | 30,000 | 30,000 |
| 020 | 105 | 64004 | 00628 | Rescue Sqaud Exp-Walhalla RS | - | - | - | - | 30,000 | 30,000 |
| 020 | 105 | 64004 | 00629 | Rescue Sqaud Exp-Westminster RS | - | - | - | - | 30,000 | 30,000 |
| 020 | 107 | 30024 | 00000 | Maintenance on Equipment | 56,184 | 24,843 | 90,770 | 57,734 | 74,000 | 74,000 |
| 020 | 107 | 30025 | 00000 | Professional | - | 1,315 | - | - | - | - |

Oconee County, South Carolina
Emergency Services Unincorporated Protection District Special Revenue Fund
2026-2027 Budget

| Account Number | Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
|--|--------------------------------------|--|------------------|------------------|------------------|------------------|---------------------------------------|
| 020 107 30041 00000 | Telecommunications | 5,000 | 6,856 | 2,067 | 7,753 | 10,000 | 10,000 |
| 020 107 30041 00601 | Telecomm- Oakway FD | 1,329 | 1,482 | 1,254 | 1,368 | - | - |
| 020 107 30041 00608 | Telecomm- Fair Play FD | 1,254 | 1,482 | 1,254 | 755 | - | - |
| 020 107 30041 00610 | Telecomm- Cleveland FD | 1,301 | 1,154 | 2,236 | 2,241 | - | - |
| 020 107 30041 00612 | Telecomm- Friendship FD | 456 | 494 | 418 | 150 | - | - |
| 020 107 30041 00613 | Telecomm- Cross Roads FD | 912 | 988 | (2) | - | - | - |
| 020 107 30041 00614 | Telecomm- Pickett Post FD | 456 | 494 | 418 | 150 | - | - |
| 020 107 30041 00615 | Telecomm- South Union FD | 1,368 | 1,482 | 1,254 | 1,368 | - | - |
| 020 107 30041 00620 | Telecomm- Haz-Mat | 456 | 494 | 418 | 150 | - | - |
| 020 107 30056 00000 | Data Processing | - | - | 13,306 | 19,162 | 40,000 | 48,500 |
| 020 107 30062 00000 | Medical/Physicals | 15,000 | 20,000 | 50,000 | 158,510 | 150,000 | 150,000 |
| 020 107 30084 00000 | Staff Development | - | - | - | 40,332 | 70,000 | 60,000 |
| 020 107 33022 00000 | Maintenance Buildings/Grounds | - | 5,940 | 12,899 | 15,226 | 20,000 | 20,000 |
| 020 107 33022 00628 | Maintenance Bldgs/Grounds Walh RS | 10,747 | 1,435 | 1,559 | - | - | - |
| 020 107 34042 00000 | Gas & Fuel Oil | 5,775 | 7,640 | 10,618 | 8,262 | 10,000 | 10,000 |
| 020 107 34042 00628 | Gas & Fuel Oil-Walhalla Res Squad | 57 | - | - | - | - | - |
| 020 107 34043 00000 | Electricity | 12,149 | 19,658 | 23,574 | 22,391 | 33,000 | 30,000 |
| 020 107 34043 00614 | Electricity - Pickett Post | 4,080 | 3,728 | 4,544 | 3,413 | - | - |
| 020 107 34043 00628 | Electricity-Walhalla Res Squad | 1,401 | - | - | - | - | - |
| 020 107 34044 00000 | Water/Sewer/Garbage | 1,499 | 2,505 | 2,683 | 2,862 | 3,000 | 3,000 |
| 020 107 34044 00628 | Water/Sewer/Garb-Walhalla Res Squad | 456 | - | - | - | - | - |
| 020 107 40031 00000 | Small Equipment | 9,879 | 17,075 | 29,979 | 24,029 | 40,000 | 40,000 |
| 020 107 40031 00601 | Small Equipment -Oakway FD | 58,671 | 58,632 | 58,746 | 58,632 | - | - |
| 020 107 40031 00603 | Small Equipment -Corinth-Shiloh FD | 60,000 | 60,000 | 60,000 | 60,000 | - | - |
| 020 107 40031 00604 | Small Equipment -Mountain Rest FD | 60,000 | 60,000 | 60,000 | 60,000 | - | - |
| 020 107 40031 00608 | Small Equipment -Fair Play FD | 58,632 | 58,632 | 58,746 | 59,245 | - | - |
| 020 107 40031 00609 | Small Equipment -Long Creek FD | 60,000 | 60,000 | 60,000 | 60,000 | - | - |
| 020 107 40031 00610 | Small Equipment -Cleveland FD | 58,699 | 59,049 | 57,764 | 57,759 | - | - |
| 020 107 40031 00611 | Small Equipment -Keowee Ebenezer FD | 59,732 | 60,000 | 60,000 | 60,000 | - | - |
| 020 107 40031 00612 | Small Equipment -Friendship FD | 59,544 | 59,544 | 59,582 | 59,850 | - | - |
| 020 107 40031 00613 | Small Equipment -Cross Roads FD | 59,088 | 59,088 | 60,000 | 60,000 | - | - |
| 020 107 40031 00614 | Small Equipment -Pickett Post FD | 47,520 | 47,506 | 46,729 | 18,373 | - | - |
| 020 107 40031 00615 | Small Equipment -South Union FD | 58,632 | 58,632 | 58,746 | 58,632 | - | - |
| 020 107 40031 00616 | Small Equipment -West Union FD | 57,183 | 62,817 | 60,000 | 60,000 | - | - |
| 020 107 40031 00617 | Small Equipment -Keowee FD | 60,000 | 60,000 | 60,000 | 60,000 | - | - |
| 020 107 40031 00618 | Small Equipment -Holly Springs FD | 60,000 | 60,000 | 60,000 | 60,000 | - | - |
| 020 107 40031 00619 | Small Equipment -Bountyland FD | - | 1,177 | 5,498 | 31,365 | - | - |
| 020 107 40031 00620 | Small Equipment -Haz-Mat | 31,944 | 31,944 | 31,982 | 32,250 | - | - |
| 020 107 40031 00621 | Small Equipment -Dive Team | 36,300 | 36,300 | 36,300 | 36,301 | - | - |
| 020 107 40031 00622 | Small Equipment -Special Rescue Team | 36,300 | 36,300 | 36,300 | 36,300 | - | - |
| 020 107 40031 00623 | Small Equipment -Keowee RS | 30,000 | 30,000 | 30,000 | 30,000 | - | - |
| 020 107 40031 00624 | Small Equipment -Mountain Rest RS | 30,000 | 30,000 | 7,500 | - | - | - |
| 020 107 40031 00625 | Small Equipment -Oakway RS | 45,000 | 22,500 | 22,500 | 30,000 | - | - |
| 020 107 40031 00626 | Small Equipment -Salem RS | 30,000 | 30,000 | 30,000 | 30,000 | - | - |
| 020 107 40031 00627 | Small Equipment -Seneca RS | 30,000 | 30,000 | 30,000 | 30,000 | - | - |
| 020 107 40031 00628 | Small Equipment -Walhalla RS | 1,799 | 4,630 | 25,827 | 29,236 | - | - |
| 020 107 40031 00629 | Small Equipment -Westminster RS | 30,000 | 30,000 | 30,000 | 30,000 | - | - |
| 020 107 40032 00000 | Operational | - | - | 2,011 | - | - | - |
| 020 107 40032 00614 | Operational -Pickett Post FD | 8,328 | 8,310 | 8,310 | 8,310 | - | - |
| 020 107 40032 00628 | Operational -Walhalla Res Squad | 380 | 2,346 | 234 | - | - | - |
| 020 107 40034 00000 | Food | - | - | - | - | - | - |
| 020 107 40065 00000 | Uniforms/Clothing | - | - | - | - | - | - |
| 020 107 50840 00000 | Equipment Capital Expenditures | - | - | 23,711 | 522 | - | - |
| 020 107 50850 00000 | Buildings Capital Expenditures | 10,500 | - | - | 95,729 | 37,400 | 30,000 |
| 020 107 50881 00000 | Capital Road Paving | - | 999 | - | - | - | - |
| 020 107 50884 00000 | Cap Dept Parking Paving | - | 24,125 | - | - | 15,000 | 20,000 |
| 020 107 55100 02022 | Principal Pmt-2022 Lease SCBAs | <i>Moved from the 010 General Fund-107 Fire/Emergency Services Department Final Payment 8/1/2026</i> | | | 268,126 | 274,813 | 281,667 |
| 020 107 55200 02022 | Interest Pmt-2022 Lease SCBAs | | | | 20,566 | 13,879 | 7,025 |
| 020 107 60735 00000 | General Gravel Use | - | - | 867 | - | - | - |
| 020 107 61106 00000 | Volunteer Compensation | 14,799 | - | - | - | - | - |
| 020 107 80107 00000 | Vehicle Maintenance | - | - | - | 7,175 | 20,000 | 20,000 |
| 020 107 81107 00000 | Gasoline | - | - | - | 14,674 | 22,000 | 30,000 |
| 020 107 81107 00102 | Gasoline | 758 | 2,849 | 2,468 | 83 | 30,000 | - |
| 020 107 81107 00628 | Gasoline-Walhalla Res Squad | 758 | 2,849 | 2,468 | 83 | - | - |
| 020 199 30025 00000 | Professional-Volunteer Incentives | - | - | 48,161 | 51,188 | - | - |
| 020 199 40032 00000 | Operational- Volunteer Incentives | - | - | 1,414 | 438 | - | - |
| 020 199 40034 00000 | Food-Volunteer Incentives | - | - | 6,279 | 4,950 | - | - |
| 020 199 40065 00000 | Clothing/Uniforms- Volunteer Incent | - | - | 2,620 | 4,113 | - | - |
| Total Operational | | 1,284,323 | 1,267,294 | 1,454,011 | 1,949,754 | 2,033,092 | 2,004,192 |
| Total Expenditures | | 1,421,147 | 1,410,894 | 1,611,583 | 2,195,900 | 3,371,820 | 2,243,903 |
| Other Financing Sources (OFS) | | | | | | | |
| 020 090 00170 70275 | Interfund Transfers In-275 Fund | - | - | - | - | 550,000 | - |
| Total Other Financing Sources (OFS) | | - | - | - | - | 550,000 | - |
| Other Financing Uses (OFU) | | | | | | | |
| 020 095 00171 70010 | Interfund Transfer Out-10 Fund | - | - | - | - | - | - |
| Total Other Financing Uses (OFU) | | - | - | - | - | - | - |
| Net Change in Fund Balance | | 353,984 | 335,575 | 260,319 | (167,005) | (909,911) | - |
| Fund Balances (deficits), Beginning of Year | | 627,401 | 981,385 | 1,316,959 | 1,577,278 | 1,410,272 | 500,361 |
| Fund Balances (deficits), End of Year | | 981,385 | 1,316,959 | 1,577,278 | 1,410,272 | 500,361 | 500,361 |

| Oconee County Emergency Services Protection District | | | |
|---|-------------------------|----------------------------------|--------------------------------|
| | | Basic | |
| | District Support | Departmental Expenditures | Total Amount of Support |
| 2026-2027 Budget | | | |
| Oakway Fire Department | 45,000 | 15,000 | 60,000 |
| Corinth - Shiloh Fire Department | 45,000 | 15,000 | 60,000 |
| Mountain Rest Fire Department | 45,000 | 15,000 | 60,000 |
| Fair Play Fire Department | 45,000 | 15,000 | 60,000 |
| Long Creek Fire Department | 45,000 | 15,000 | 60,000 |
| Cleveland Fire Department | 45,000 | 15,000 | 60,000 |
| Keowee Ebenezer Fire Department | 45,000 | 15,000 | 60,000 |
| Friendship Fire Department | 45,000 | 15,000 | 60,000 |
| Cross Roads Fire Department | 45,000 | 15,000 | 60,000 |
| Pickett Post Fire Department | 45,000 | 15,000 | 60,000 |
| South Union Fire Department | 45,000 | 15,000 | 60,000 |
| West Union Fire Department | 45,000 | 15,000 | 60,000 |
| Keowee Key Fire Department | 45,000 | 15,000 | 60,000 |
| Holly Springs Fire Department | 45,000 | 15,000 | 60,000 |
| Bountyland Fire Department | - | - | 15,000 |
| Haz-Mat | 22,400 | 10,000 | 32,400 |
| Rescue | | | |
| Dive Team | 26,300 | 10,000 | 36,300 |
| Special Rescue Team | 26,300 | 10,000 | 36,300 |
| Keowee Rescue Squad | 20,000 | 10,000 | 30,000 |
| Mountain Rest Rescue Squad | 20,000 | 10,000 | 30,000 |
| Oakway Rescue Squad | 20,000 | 10,000 | 30,000 |
| Salem Rescue Squad | 20,000 | 10,000 | 30,000 |
| Seneca Rescue Squad | 20,000 | 10,000 | 30,000 |
| Walhalla Rescue Squad | 20,000 | 10,000 | 30,000 |
| Westminster Rescue Squad | 20,000 | 10,000 | 30,000 |
| Totals | 845,000 | 310,000 | 1,170,000 |

Oconee County, South Carolina
Sheriffs Victims Services Special Revenue Fund (210)
2026-2027 Budget

| Account Number | | Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
|--|-------------------------------------|-------------|----------------|-----------------|-----------------|-----------------|----------------|---------------------------------------|
| Revenues | | | | | | | | |
| 210 080 00805 16008 | 12% Assessment (Mag) | 32,682 | 39,854 | 38,356 | 39,966 | 40,000 | 41,000 | |
| 210 080 00805 16009 | 12% Assessment (Mun) | 2,481 | 872 | 2,242 | 4,684 | 3,500 | 4,000 | |
| 210 080 00805 16010 | Surcharge Victims (Mag) | 22,710 | 28,136 | 28,554 | 24,687 | 29,500 | 26,360 | |
| 210 080 00805 16011 | Surcharge Victims (Mun) | 1,814 | 241 | 553 | 852 | 600 | 500 | |
| 210 080 00805 16012 | Cnty Solicitor - Estreat (25%) | - | - | - | 1,250 | - | - | |
| 210 080 00811 16009 | 12% Assessment (MUN) Walhalla | 5,071 | 5,678 | 11,251 | 6,294 | 6,000 | 7,000 | |
| 210 080 00811 16011 | Victims Surcharge (MUN) Walhalla | 1,502 | 1,772 | 4,738 | 2,211 | 3,000 | 3,200 | |
| 210 080 00812 16009 | 12% Assessment (MUN) Westminster | 3,590 | 4,322 | 2,903 | 2,834 | 3,600 | 2,500 | |
| 210 080 00812 16011 | Victims Surcharge (MUN) Westminster | 1,175 | 1,037 | 939 | 1,013 | 1,200 | 1,000 | |
| Total Revenue | | | 71,024 | 81,912 | 89,537 | 83,790 | 87,400 | 85,560 |
| Expenditures | | | | | | | | |
| 210 114 10110 00000 | Salary | 85,944 | 87,583 | 104,556 | 108,415 | 108,332 | 109,054 | |
| 210 114 20013 00000 | Social Security/Medicare | 6,397 | 6,782 | 7,865 | 8,072 | 8,250 | 8,342 | |
| 210 114 20014 00000 | Retirement | 16,427 | 18,281 | 22,211 | 22,785 | 22,905 | 23,164 | |
| 210 114 20015 00000 | Workers Compensation | 3,687 | 3,053 | 3,835 | 1,991 | 3,022 | 3,472 | |
| 210 114 20016 00000 | Health Insurance | 17,115 | 18,187 | 17,514 | 27,681 | 18,278 | 27,590 | |
| 210 114 20027 00000 | Dental Insurance | 1,042 | 1,142 | 1,100 | 1,712 | 1,100 | 324 | |
| 210 114 20028 00000 | Vision Insurance | 191 | 208 | 200 | 311 | 200 | - | |
| 210 114 20034 00000 | Long-Term Disability Insurance | - | - | - | - | - | 10 | |
| 210 114 20035 00000 | Basic Life & AD&D Insurance | - | - | - | - | - | 76 | |
| Total Salary & Fringe | | | 130,803 | 135,236 | 157,281 | 170,967 | 162,087 | 172,032 |
| Actual Health insurance diff | | | 11,243 | 9,570 | 12,276 | 7,052 | 20,213 | |
| Actual Total with Health Ins | | | 142,046 | 144,806 | 169,557 | 178,019 | 182,300 | |
| Operational | | | - | - | - | - | - | - |
| Total Operational | | | - | - | - | - | - | - |
| Total Expenditures | | | 130,803 | 135,236 | 157,281 | 170,967 | 162,087 | 172,032 |
| Other Financing Sources (OFS) | | | | | | | | |
| 210 090 00170 70010 | Interfund Transfers In-10 Fund | 137,000 | 40,000 | 40,000 | 60,000 | 70,000 | 100,000 | |
| Total Other Financing Sources (OFS) | | | 137,000 | 40,000 | 40,000 | 60,000 | 70,000 | 100,000 |
| Other Financing Uses (OFU) | | | | | | | | |
| 210 095 00170 70010 | Interfund Transfer Out - 10 Fund | - | - | - | - | - | - | |
| Total Other Financing Uses (OFU) | | | - | - | - | - | - | - |
| Net Change in Fund Balance | | | 77,221 | (13,324) | (27,744) | (27,177) | (4,687) | 13,528 |
| Fund Balances (deficits), Beginning of Year | | | (5,531) | 71,690 | 58,366 | 30,622 | 3,445 | (1,242) |
| Fund Balances (deficits), End of Year | | | 71,690 | 58,366 | 30,622 | 3,445 | (1,242) | 12,286 |

Oconee County, South Carolina
Solicitor's Victims Services Special Revenue Fund (215)
2026-2027 Budget

| Account Number | | | | Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
|--|-----|-------|-------|--|-------------------|-------------------|-------------------|-------------------|-------------------|---|
| Revenues | | | | | | | | | | |
| 215 | 080 | 00805 | 73700 | General Session (Assessment) | 2,961 | 2,856 | 3,600 | 4,997 | 4,000 | 5,500 |
| 215 | 080 | 00805 | 73800 | General Session (Surcharge) | 29,884 | 34,869 | 43,070 | 41,400 | 28,000 | 41,000 |
| 215 | 082 | 00825 | 91248 | FFY23 VOCA Grant | - | - | - | - | - | 82,307 |
| Total Revenue | | | | | 32,846 | 37,725 | 46,670 | 46,397 | 32,000 | 128,807 |
| Expenditures | | | | | | | | | | |
| 215 | 512 | 10110 | 00000 | Salary | 54,138 | 58,767 | 50,943 | 55,293 | 57,273 | 52,529 |
| 215 | 512 | 20013 | 00000 | Social Security/Medicare | 3,818 | 4,385 | 3,590 | 3,886 | 4,274 | 4,018 |
| 215 | 512 | 20014 | 00000 | Retirement | 8,910 | 10,654 | 9,448 | 10,166 | 10,368 | 9,749 |
| 215 | 512 | 20015 | 00000 | Workers Compensation | 1,715 | 2,045 | 1,867 | 1,482 | 167 | 150 |
| 215 | 512 | 20016 | 00000 | Health Insurance | 6,705 | 6,905 | 6,905 | 11,988 | 9,139 | 13,795 |
| 215 | 512 | 20027 | 00000 | Dental Insurance | 521 | 550 | 550 | 856 | 550 | 162 |
| 215 | 512 | 20028 | 00000 | Vision Insurance | 96 | 100 | 100 | 156 | 100 | - |
| 215 | 512 | 20034 | 00000 | Long-Term Disability Insurance | - | - | - | - | - | 5 |
| 215 | 512 | 20035 | 00000 | Basic Life & AD&D Insurance | - | - | - | - | - | 38 |
| 215 | 516 | 10112 | 91248 | Federal Salary - FFY23 VOCA Grant | - | - | - | - | - | 52,529 |
| 215 | 516 | 20213 | 91248 | Federal Social Security/Medicare - FFY23 VOCA Grant | - | - | - | - | - | 4,018 |
| 215 | 516 | 20214 | 91248 | Federal Retirement- FFY23 VOCA Grant | - | - | - | - | - | 9,749 |
| 215 | 516 | 20215 | 91248 | Federal Workers Compensation- FFY23 VOCA Grant | - | - | - | - | - | 150 |
| 215 | 516 | 20216 | 91248 | Federal Health Insurance - FFY23 VOCA Grant | - | - | - | - | - | 13,795 |
| 215 | 516 | 20227 | 91248 | Federal Dental Insurance- FFY23 VOCA Grant | - | - | - | - | - | 162 |
| 215 | 516 | 20234 | 91248 | Federal Long-Term Disability Insurance- FFY23 VOCA Grant | - | - | - | - | - | 5 |
| 215 | 516 | 20235 | 91248 | Federal Basic Life & AD&D Insurance- FFY23 VOCA Grant | - | - | - | - | - | 38 |
| Total Salary & Fringe | | | | | 75,903 | 83,405 | 73,403 | 83,827 | 81,871 | 160,892 |
| Actual Health insurance diff | | | | | 7,474 | 6,974 | 7,990 | 5,379 | 10,106 | |
| Actual Total with Health Ins | | | | | 83,377 | 90,379 | 81,393 | 89,205 | 91,977 | |
| Total Operational | | | | | - | - | - | - | - | - |
| Total Expenditures | | | | | 75,903 | 83,405 | 73,403 | 83,827 | 81,871 | 160,892 |
| Other Financing Sources (OFS) | | | | | | | | | | |
| 215 | 090 | 00170 | 70010 | Interfund Transfers In-10 Fund | 110,000 | 45,000 | 45,000 | 35,000 | 35,000 | 25,000 |
| 215 | 090 | 00170 | 70013 | Interfund Transfers In-13 Fund | - | - | 2,365 | - | - | - |
| Total Other Financing Sources (OFS) | | | | | 110,000 | 45,000 | 47,365 | 35,000 | 35,000 | 25,000 |
| Other Financing Uses (OFU) | | | | | | | | | | |
| 215 | 095 | 00170 | 70010 | Interfund Transfer Out - 10 Fund | - | - | - | - | - | - |
| Total Other Financing Uses (OFU) | | | | | - | - | - | - | - | - |
| Net Change in Fund Balance | | | | | 66,943 | (680) | 20,632 | (2,429) | (14,871) | (7,085) |
| Fund Balances (deficits), Beginning of Year | | | | | (39,713) | 27,230 | 26,549 | 47,181 | 44,752 | 29,881 |
| Fund Balances (deficits), End of Year | | | | | 27,230 | 26,549 | 47,181 | 44,752 | 29,881 | 22,796 |

Oconee County, South Carolina
E911 Communications Special Revenue Fund (225)
2026-2027 Budget

| Account Number | | | | Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
|----------------------|-----|-------|-------|--|-------------------|-------------------|-------------------|-------------------|-------------------|---|
| Revenues | | | | | | | | | | |
| 225 | 080 | 00805 | 31010 | Competitive Local Exchange Carrier (CLEC) | 56,698 | 59,905 | 61,669 | 61,871 | 60,000 | 31,200 |
| 225 | 080 | 00805 | 36000 | AT&T E-911 Surcharges | 85,968 | 70,597 | 49,395 | 35,872 | 60,000 | 55,000 |
| 225 | 081 | 00810 | 19050 | SC State Wireless Fund | 161,974 | 147,112 | 160,350 | 176,425 | 158,000 | 176,000 |
| 225 | 081 | 00810 | 19070 | SC Budget & Control Board (SC BCB) | 345,586 | 684,388 | 314,951 | 588,381 | 350,000 | 643,800 |
| Total Revenue | | | | | 650,226 | 962,001 | 586,365 | 862,548 | 628,000 | 906,000 |
| Expenditures | | | | | | | | | | |
| 225 | 104 | 30018 | 00000 | Travel-Mileage (Master Account) | - | - | - | 214 | 5,000 | 8,000 |
| 225 | 104 | 30018 | 19070 | Travel-Mileage - SC BCB | 215 | 1,647 | - | - | - | - |
| 225 | 104 | 30018 | 31010 | Travel-Mileage - CLEC | 573 | 3,253 | 4,732 | 3,978 | - | - |
| 225 | 104 | 30024 | 00000 | Equipment Maintenance (Master Account) | - | - | - | - | 275,000 | 320,000 |
| 225 | 104 | 30024 | 19050 | Equipment Maintenance - State Wireless | 267,538 | 125,569 | 160,370 | 180,391 | - | - |
| 225 | 104 | 30024 | 19070 | Equipment Maintenance - SC BCB | 236,268 | 125,147 | 61,970 | 66,385 | - | - |
| 225 | 104 | 30024 | 31010 | Equipment Maintenance - CLEC | 154 | 13,989 | 7,996 | 15,762 | - | - |
| 225 | 104 | 30024 | 36000 | Equipment Maintenance - AT&T | 5,700 | - | 13,456 | 832 | - | - |
| 225 | 104 | 30041 | 00000 | Telecommunications (Master Account) | - | - | - | - | 75,000 | 120,000 |
| 225 | 104 | 30041 | 19050 | Telecommunications - State Wireless | - | - | 11,438 | - | - | - |
| 225 | 104 | 30041 | 19070 | Telecommunications - SC BCB | 107,918 | 138,380 | 96,733 | 83,602 | - | - |
| 225 | 104 | 30041 | 31010 | Telecommunications - CLEC | - | 9,753 | - | 2,588 | - | - |
| 225 | 104 | 30041 | 36000 | Telecommunications - AT&T | - | - | - | - | - | - |
| 225 | 104 | 30056 | 00000 | Data Processing (Master Account) | - | - | 398 | - | 130,000 | 150,000 |
| 225 | 104 | 30056 | 19050 | Data Processing - State Wireless | - | 87,732 | 102,304 | 124,909 | - | - |
| 225 | 104 | 30056 | 19070 | Data Processing - SC BCB | 119,920 | 38,427 | 30,996 | 12,009 | - | - |
| 225 | 104 | 30056 | 31010 | Data Processing - CLEC | 7,819 | - | 1,688 | - | - | - |
| 225 | 104 | 30056 | 36000 | Data Processing - AT&T | - | - | - | - | - | - |
| 225 | 104 | 30084 | 00000 | Staff Development (Master Account) | - | - | 30 | - | 7,000 | 10,000 |
| 225 | 104 | 30084 | 19050 | Staff Development - State Wireless | - | - | - | - | - | - |
| 225 | 104 | 30084 | 19070 | Staff Development - SC BCB | 2,929 | 946 | 1,320 | - | - | - |
| 225 | 104 | 30084 | 31010 | Staff Development - CLEC | 512 | 6,118 | 6,886 | 5,693 | - | - |
| 225 | 104 | 30084 | 36000 | Staff Development - AT&T | - | - | - | - | - | - |
| 225 | 104 | 40031 | 00000 | Small Equipment (Master Account) | - | - | - | - | 20,000 | 30,000 |
| 225 | 104 | 40031 | 19050 | Small Equipment - State Wireless | - | 18,449 | 31,272 | - | - | - |
| 225 | 104 | 40031 | 19070 | Small Equipment - SC BCB | 105,477 | 3,243 | 964 | - | - | - |
| 225 | 104 | 40031 | 31010 | Small Equipment - CLEC | - | 5,633 | 5,487 | 6,037 | - | - |
| 225 | 104 | 40031 | 36000 | Small Equipment - AT&T | - | - | - | - | - | - |
| 225 | 104 | 40032 | 00000 | Operational (Master Account) | - | - | - | - | 15,000 | 30,000 |
| 225 | 104 | 40032 | 19050 | Operational - State Wireless | - | 3,215 | 1,444 | 798 | - | - |
| 225 | 104 | 40032 | 19070 | Operational - SC BCB | 12,397 | 2,872 | 216 | 393 | - | - |
| 225 | 104 | 40032 | 31010 | Operational - CLEC | - | 11,558 | 15,052 | 14,391 | - | - |
| 225 | 104 | 40032 | 36000 | Operational - AT&T | - | - | - | - | - | - |
| 225 | 104 | 40045 | 00000 | Non-Capital IT Equipment/Software (Master Account) | - | - | - | - | 25,000 | 50,000 |
| 225 | 104 | 40045 | 19050 | Non-Capital IT Equipment/Software - CLEC | - | - | - | - | - | - |
| 225 | 104 | 40045 | 19070 | Non-Capital IT Equipment/Software - SC BCB | 52,167 | 19,344 | 1,841 | - | - | - |
| 225 | 104 | 40045 | 31010 | Non-Capital IT Equipment/Software - CLEC Funds | - | 8,065 | 7,833 | 7,472 | - | - |
| 225 | 104 | 40045 | 36000 | Non-Capital IT Equipment/Software - AT&T | - | - | - | - | - | - |
| 225 | 104 | 40065 | 00000 | Clothing/Uniforms (Master Account) | - | - | - | - | - | 3,000 |
| 225 | 104 | 40065 | 19050 | Clothing/Uniforms - State Wireless | - | - | - | - | - | - |
| 225 | 104 | 40065 | 19070 | Clothing/Uniforms - SC BCB | - | - | - | - | - | - |
| 225 | 104 | 40065 | 31010 | Clothing/Uniforms - CLEC | - | - | - | - | - | - |
| 225 | 104 | 40065 | 36000 | Clothing/Uniforms - AT&T | - | - | - | - | - | - |
| 225 | 104 | 50840 | 00000 | Capital Equipment (Master Account) | - | - | - | - | 100,000 | 150,000 |
| 225 | 104 | 50840 | 19050 | Capital Equipment - State Wireless | - | 64,839 | 99,529 | - | - | - |
| 225 | 104 | 50840 | 19070 | Capital Equipment - SC BCB | 87,603 | 127,483 | - | - | - | - |
| 225 | 104 | 50840 | 31010 | Capital Equipment - CLEC | - | - | - | - | - | - |
| 225 | 104 | 50840 | 36000 | Capital Equipment - AT&T | - | - | - | - | - | - |

Oconee County, South Carolina
E911 Communications Special Revenue Fund (225)
2026-2027 Budget

| Account Number | | | | Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
|--|-----|-------|-------|--|------------------|------------------|------------------|------------------|------------------|---------------------------------------|
| 225 | 104 | 50845 | 00000 | Capital IT Equipment/Software (Master Account) | - | - | - | - | - | - |
| 225 | 104 | 50845 | 19050 | Capital IT Equipment/Software - State Wireless | - | - | 38,087 | 17,463 | - | - |
| 225 | 104 | 50845 | 19070 | Capital IT Equipment/Software - SC BCB | 244 | - | - | - | - | - |
| 225 | 104 | 50845 | 31010 | Capital IT Equipment/Software - CLEC | - | - | - | - | - | - |
| 225 | 104 | 50845 | 36000 | Capital IT Equipment/Software - AT&T | - | - | - | - | - | - |
| 225 | 104 | 55901 | 05205 | Lease/SBITA Principal-SBITA | - | 4,350 | 9,049 | - | - | - |
| 225 | 104 | 55902 | 05205 | Lease/SBITA Interest-SBITA | - | 401 | 382 | - | - | - |
| 225 | 104 | 60083 | 00000 | Grant to Independent Agencies (Master Account) | - | - | - | - | 30,000 | 35,000 |
| 225 | 104 | 60083 | 19050 | Grant to Independent Agencies - State Wireless | - | - | 9,328 | - | - | - |
| 225 | 104 | 60083 | 19070 | Grant to Independent Agencies - SC BCB | 19,527 | - | - | - | - | - |
| 225 | 104 | 60083 | 31010 | Grant to Independent Agencies - CLEC | - | 19,960 | - | - | - | - |
| 225 | 104 | 60083 | 36000 | Grant to Independent Agencies - AT&T | 4,750 | - | 22,267 | 42,308 | - | - |
| Total Expenditures | | | | | 1,031,710 | 840,372 | 743,064 | 585,224 | 682,000 | 906,000 |
| Other Financing Sources (OFS) | | | | | | | | | | |
| 225 | 090 | 00170 | 70010 | Interfund Transfers In-10 Fund | - | - | - | - | - | - |
| Total Other Financing Sources (OFS) | | | | | - | - | - | - | - | - |
| Other Financing Uses (OFU) | | | | | | | | | | |
| 225 | 095 | 00170 | 70010 | Interfund Transfer Out - 10 Fund | - | - | - | - | - | - |
| Total Other Financing Uses (OFU) | | | | | - | - | - | - | - | - |
| Net Change in Fund Balance | | | | | (381,484) | 121,629 | (156,698) | 277,324 | (54,000) | - |
| Fund Balances (deficits), Beginning of Year | | | | | 1,335,523 | 954,039 | 1,075,669 | 918,971 | 1,196,294 | 1,142,294 |
| Fund Balances (deficits), End of Year | | | | | 954,039 | 1,075,669 | 918,971 | 1,196,294 | 1,142,294 | 1,142,294 |

Oconee County, South Carolina
 State Accomodations Tax Special Revenue Fund (230)
 2026-2027 Budget

| Account Number | | | | Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
|--|-----|-------|-------|--|----------------|----------------|----------------|----------------|-----------------|---------------------------------------|
| Revenue | | | | | | | | | | |
| 230 | 081 | 00810 | 20091 | 30% State Accommodation Tax | 152,739 | 162,031 | 168,022 | 185,748 | 165,000 | 185,750 |
| 230 | 081 | 00810 | 20092 | 65% State Accommodation Tax | 330,934 | 351,067 | 364,047 | 402,456 | 374,308 | 402,450 |
| 230 | 081 | 00810 | 20093 | 5% State Accommodation Tax | 50,457 | 52,005 | 53,004 | 55,958 | 53,268 | 30,950 |
| Total Revenue | | | | | 534,130 | 565,103 | 585,072 | 644,162 | 592,576 | 619,150 |
| Expenditures | | | | | | | | | | |
| 230 | 200 | 90091 | 00255 | Oconee Tourism Commission 30% | 152,739 | 162,031 | 164,872 | 185,749 | 165,000 | 185,000 |
| 230 | 200 | 90092 | 00255 | Oconee County ATAX Committee 65% | 200,000 | 289,761 | 326,452 | 332,237 | 248,947 | 259,209 |
| 230 | 202 | 50857 | 00000 | Capital Improvements | - | - | - | - | 142,738 | 118,991 |
| 230 | 204 | 50857 | 00239 | Capital Improvements - Pickle Ball/Tennis Courts | - | - | - | - | 2,623 | - |
| Total Expenditures | | | | | 352,739 | 451,792 | 491,324 | 517,986 | 559,308 | 563,200 |
| Other Financing Sources (OFS) | | | | | | | | | | |
| 230 | 090 | 00170 | 70010 | Interfund Transfers In-10 Fund | - | - | - | - | - | - |
| Total Other Financing Sources (OFS) | | | | | - | - | - | - | - | - |
| Other Financing Uses (OFU) | | | | | | | | | | |
| 230 | 095 | 00171 | 70010 | Interfund Transfer Out-10 Fund | 50,456 | 44,257 | 53,004 | 55,958 | 53,268 | 55,950 |
| Total Other Financing Uses (OFU) | | | | | 50,456 | 44,257 | 53,004 | 55,958 | 53,268 | 55,950 |
| Net Change in Fund Balance | | | | | 130,935 | 69,054 | 40,744 | 70,218 | (20,000) | - |
| Fund Balances (deficits), Beginning of Year | | | | | 300,160 | 431,095 | 500,148 | 540,893 | 611,111 | 591,111 |
| Fund Balances (deficits), End of Year | | | | | 431,095 | 500,148 | 540,893 | 611,111 | 591,111 | 591,111 |

Oconee County, South Carolina
Local Accommodations Tax Special Revenue Fund (235)
2026-2027 Budget

| Account Number | Description | FY 2023 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
|--|--|----------------|------------------|------------------|------------------|------------------|---------------------------------------|
| Revenue | | | | | | | |
| 235 080 00800 90093 | LAT Revenue | 999,800 | 1,085,655 | 1,069,384 | 1,118,488 | 1,107,000 | 1,120,000 |
| 235 082 00825 92082 | SCNHC Grant HF Fish Dock Fed Rev | - | - | - | - | 24,628 | - |
| 235 082 00825 92084 | SCNHC Grant SC Kayak Dock Fed Rev | - | - | - | - | 14,372 | - |
| 235 082 00825 92085 | SCNHC Grant SC Fish Dock Fed Rev | - | - | - | - | 20,000 | - |
| Total Revenue | | 999,800 | 1,085,655 | 1,069,384 | 1,118,488 | 1,166,000 | 1,120,000 |
| Expenditures | | | | | | | |
| 235 203 10110 00000 | Salary | - | - | - | - | 31,200 | 68,833 |
| 235 203 20013 00000 | Social Security/Medicare | - | - | - | - | 2,387 | 5,266 |
| 235 203 20014 00000 | Retirement | - | - | - | - | 5,191 | 12,775 |
| 235 203 20015 00000 | Workers Compensation | - | - | - | - | 78 | 1,854 |
| 235 203 20016 00000 | Health Insurance | - | - | - | - | 9,139 | 27,590 |
| 235 203 20027 00000 | Dental Insurance | - | - | - | - | 550 | 324 |
| 235 203 20028 00000 | Vision Insurance | - | - | - | - | 100 | - |
| 235 203 20034 00000 | Long-Term Disability Insurance | - | - | - | - | - | 86 |
| 235 203 20035 00000 | Basic Life & AD&D Insurance | - | - | - | - | - | 10 |
| 235 213 10110 00000 | Salary | - | 37,595 | 26,903 | 47,853 | 36,119 | - |
| 235 213 10710 00000 | Overtime | - | - | 15 | 1,094 | - | - |
| 235 213 20013 00000 | Social Security/Medicare | - | 2,804 | 2,028 | 3,658 | 2,763 | - |
| 235 213 20014 00000 | Retirement | - | 6,497 | 4,256 | 7,633 | 6,703 | - |
| 235 213 20015 00000 | Workers Compensation | - | 112 | 244 | 1,082 | 1,518 | - |
| 235 213 20016 00000 | Health Insurance | - | 7,410 | 5,052 | 7,410 | 9,139 | - |
| 235 213 20027 00000 | Dental Insurance | - | 465 | 317 | 771 | 550 | - |
| 235 213 20028 00000 | Vision Insurance | - | 85 | 58 | 140 | 100 | - |
| 235 213 20034 00000 | Long-Term Disability Insurance | - | - | - | - | - | - |
| 235 213 20035 00000 | Basic Life & AD&D Insurance | - | - | - | - | - | - |
| 235 215 10110 00000 | Salaries - LAT PRT | - | - | - | - | 53,932 | 55,133 |
| 235 215 10710 00000 | Overtime - LAT PRT | - | - | - | - | - | - |
| 235 215 20013 00000 | Social Security - LAT PRT | - | - | - | - | 4,125 | 4,218 |
| 235 215 20014 00000 | Retirement - LAT PRT | - | - | - | - | 11,453 | 11,710 |
| 235 215 20015 00000 | Workers Comp - LAT PRT | - | - | - | - | 1,201 | 1,545 |
| 235 215 20016 00000 | Health Insurance - LAT PRT | - | - | - | - | 9,139 | 13,795 |
| 235 215 20027 00000 | Dental Insurance - LAT PRT | - | - | - | - | 550 | 162 |
| 235 215 20028 00000 | Vision Insurance - LAT PRT | - | - | - | - | 100 | - |
| 235 213 20034 00000 | Long-Term Disability Insurance | - | - | - | - | - | 43 |
| 235 213 20035 00000 | Basic Life & AD&D Insurance | - | - | - | - | - | 5 |
| Total Salary & Fringe | | - | 54,967 | 38,873 | 69,642 | 186,037 | 203,349 |
| Acutal Health insurance diff | | - | 20,347 | 24,735 | 27,323 | 30,319 | |
| Actual Total with Health Ins | | - | 75,314 | 63,608 | 96,965 | 216,356 | |
| Parks, Recreation and Tourism | | | | | | | |
| 235 200 90093 00000 | LAT -Grants to Agencies | 234,548 | 218,869 | 205,607 | 254,633 | 295,811 | 272,244 |
| 235 202 30024 00218 | Maintenance - Equipment Radio Upgrade | 311 | - | - | - | - | - |
| 235 202 30025 00000 | Professional | - | - | - | - | - | 33,373 |
| 235 202 30025 00014 | Professional - Interns/Temp Service | 18,418 | 13,858 | 12,675 | 14,508 | 8,412 | 8,412 |
| 235 202 30068 00000 | Advertising | - | 22,214 | 24,560 | 38,684 | 34,000 | 40,000 |
| 235 202 30084 00000 | Training | - | - | - | - | 19,000 | 19,000 |
| 235 202 40027 00000 | Safety Equipment | - | - | 2,263 | 1,049 | 5,000 | 2,500 |
| 235 202 40031 00000 | Small Equipment | - | 2,509 | 1,229 | 10,976 | 15,000 | 27,000 |
| 235 202 40032 00000 | Operational | - | - | 11,742 | - | - | - |
| 235 202 40034 00000 | Food | - | - | - | - | 1,000 | 1,000 |
| 235 202 50840 00000 | Capital Equipment | - | 82,965 | 39,353 | 107,954 | - | - |
| 235 202 50870 00000 | Capital Vehicles | - | - | - | - | 70,000 | 65,000 |
| 235 202 50884 00000 | Capital Paving - Parking Lot | 6,725 | 91,326 | - | - | - | - |
| 235 202 90097 00000 | LAT 75% | - | (3,020) | (484) | (970) | - | - |
| Total Parks, Recreation and Tourism | | 260,002 | 428,720 | 296,944 | 426,834 | 448,223 | 468,529 |
| High Falls Park | | | | | | | |
| 235 203 30025 00000 | Professional | - | 30,332 | 8,523 | - | 8,000 | 8,000 |
| 235 203 30025 00014 | Professional - Interns/Temp Service | 34,916 | 15,160 | 51,091 | 46,113 | 81,669 | 81,669 |
| 235 203 30025 00235 | Professional-Historic Preservation | - | 49,539 | 25,355 | - | - | - |
| 235 203 30025 00237 | Professional-ACH House Renov | - | - | - | 8,800 | - | - |
| 235 203 30025 62059 | Professional-Lake Hartwell Landings | 2,025 | 20,444 | 20,507 | 1,493 | 1,000 | 1,000 |
| 235 203 30884 00224 | Maint Paving-H Falls Asphalt Seal | 17,000 | - | - | - | - | - |
| 235 203 33022 00000 | Maintenance Buildings/Grounds | - | 36,175 | 37,564 | 34,756 | 35,000 | 40,000 |
| 235 203 33022 00223 | Maint Bldgs/Grounds - Rec Building Deck/Siding | - | 13,576 | 37,528 | 22,676 | - | - |
| 235 203 33022 00233 | Maint Bldgs/Grounds - Dumpster Pad | 7,000 | - | - | - | - | - |
| 235 203 33022 00234 | Maint Bldgs/Grounds - Roof | 10,040 | - | - | - | - | - |
| 235 203 33022 00235 | Maint Bldgs/Grounds - Historic Preservation | 234 | 110 | - | - | - | - |
| 235 203 33022 00237 | Maint Bldgs/Grounds - ACH House Renovations | - | - | - | 9,450 | - | - |
| 235 203 33022 62059 | Maint Bldgs/Grounds - Lake Hartwell Landings | 2,090 | 29,320 | 4,738 | 6,675 | 6,500 | 9,000 |
| 235 203 34042 00000 | Gas & Fuel Oil | - | - | - | - | 2,500 | - |
| 235 203 34043 00000 | Electricity | - | - | - | - | 22,500 | - |
| 235 203 34044 00000 | Water/Sewer/Garbage | - | - | - | - | 3,250 | - |
| 235 203 40031 00235 | Small Equipment - Historic Preservation | 808 | - | - | - | - | - |
| 235 203 40031 00237 | Small Equipment - ACH House Renovation | - | - | - | 3,050 | - | - |
| 235 203 40031 62059 | Small Equipment - Lake Hartwell Landng | 530 | 583 | 4,276 | - | 1,000 | 1,000 |
| 235 203 40032 62059 | Operational-Lake Hartwell Landings | 4,918 | 4,653 | 4,836 | 4,400 | 6,500 | 6,500 |
| 235 203 50840 00000 | Capital Equipment | - | 10,705 | - | - | - | - |
| 235 203 50840 00231 | Capital Equipment - Park Docks | 63,510 | - | - | - | - | - |
| 235 203 50850 92062 | Capital Buildings - High Falls ADA Project | - | - | - | - | - | - |
| 235 203 50857 92082 | Capital Improvements - High Falls Fishing Dock (SCNHC) | - | - | - | - | - | - |
| Total High Falls Park | | 143,071 | 210,597 | 194,418 | 137,413 | 167,919 | 147,169 |

Oconee County, South Carolina
 Local Accommodations Tax Special Revenue Fund (235)
 2026-2027 Budget

| Account Number | Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
|--|--|----------------|------------------|----------------|------------------|------------------|---------------------------------------|
| South Cove Park | | | | | | | |
| 235 204 30024 00000 | Equipment Maintenance | - | - | - | - | - | - |
| 235 204 30025 00000 | Professional | - | 12,360 | - | 1,612 | 12,000 | 12,000 |
| 235 204 30025 00014 | Professional - Interns/Temp Service | 7,827 | 44,028 | 59,677 | 62,324 | 86,744 | 96,744 |
| 235 204 30025 00227 | Professional - Events/Programs | 2,822 | 2,839 | 974 | 3,233 | 4,000 | 11,000 |
| 235 204 30025 00239 | Professional - Tennis/Pickle Ball Courts | - | - | - | - | - | - |
| 235 204 30025 00262 | Professional - South Cove Pavilion Repair | - | - | - | - | - | - |
| 235 204 30084 00227 | Training - Events/Programs | - | - | - | 6,037 | - | - |
| 235 204 30884 00224 | Maintenance Paving - South Cove Asphalt Sealing | 30,725 | - | - | - | - | - |
| 235 204 33022 00000 | Maintenance Buildings/Grounds | 135 | 115,138 | 35,686 | 51,119 | 36,000 | 40,000 |
| 235 204 33022 00189 | Maint Bldgs/Grounds - Rec Building Renovation | 213,319 | 16,233 | - | - | - | - |
| 235 204 33022 00230 | Maint Bldgs/Grounds - Sidewalks | 2,490 | - | - | - | - | - |
| 235 204 33022 00262 | Maint Bldgs/Grounds - South Cove Pavilion | - | - | - | - | - | - |
| 235 204 33022 92057 | Maint Bldgs/Grounds - South Cove Bath House | - | - | - | - | - | - |
| 235 204 33022 92058 | Maint Bldgs/Grounds - South Cove Pickle Ball | - | - | - | - | - | - |
| 235 204 34042 00000 | Gas & Fuel Oil | - | - | - | - | 250 | - |
| 235 204 34043 00000 | Electricity | - | - | - | - | 40,000 | - |
| 235 204 34044 00000 | Water/Sewer/Garbage | - | - | - | - | 6,000 | - |
| 235 204 40031 00227 | Small Equipment - Events/Programs | 7,567 | 115 | 2,500 | 1,005 | 9,000 | 2,000 |
| 235 204 40031 00239 | Small Equipment - Tennis/Pickle Ball Courts | - | - | - | - | - | - |
| 235 204 40032 00227 | Operational - Events/Programs | 11,240 | 12,158 | 15,594 | 13,186 | 9,000 | 10,500 |
| 235 204 40034 00227 | Food | - | - | - | - | 3,000 | 1,500 |
| 235 204 50840 00231 | Capital Equipment - Park Docks | 70,332 | - | - | - | - | - |
| 235 204 50857 00232 | Capital Improvements - RV Dump Station | 196,010 | - | - | - | - | - |
| 235 204 50857 00239 | Capital Improvements - Tennis/Pickle Ball Courts | - | - | - | - | 639,000 | - |
| 235 204 50857 92084 | Capital Improvements - South Cove Kayak Dock (SCNHC) | - | - | - | - | - | - |
| 235 204 50857 92085 | Capital Improvements - South Cove Fishing Dock (SCNHC) | - | - | - | - | - | - |
| Total South Cove Park | | 542,468 | 202,871 | 114,432 | 138,517 | 844,994 | 173,744 |
| Chau Ram Park | | | | | | | |
| 235 205 30025 00000 | Professional | - | - | - | - | 500 | 500 |
| 235 205 30025 00014 | Professional - Interns/Temp Service | 1,072 | 11,046 | - | 10,364 | 51,727 | 51,727 |
| 235 205 30025 00236 | Professional - Chau Ram Shelter 1 | - | 4,821 | 9,099 | 9,749 | - | - |
| 235 205 33022 00000 | Maintenance Buildings/Grounds | - | 18,105 | 48,924 | 40,227 | 33,500 | 35,000 |
| 235 205 33022 00220 | Maint Bldgs/Grounds - Shelter 1 Boardwalk | 2,800 | - | - | - | - | - |
| 235 205 34042 00000 | Gas & Fuel Oil | - | - | - | - | 1,500 | - |
| 235 205 34043 00000 | Electricity | - | - | - | - | 9,000 | - |
| 235 205 34044 00000 | Water/Sewer/Garbage | - | - | - | - | 2,000 | - |
| Total Chau Ram Park | | 3,872 | 33,972 | 58,023 | 60,340 | 98,227 | 87,227 |
| Seneca Creek Recreation Area | | | | | | | |
| 235 214 52000 185 | Site/Dock Work Improvements - Seneca Creek Rec Area | - | 240,372 | - | - | - | - |
| Total Seneca Creek Recreation Area | | - | 240,372 | - | - | - | - |
| Total Operational | | 949,412 | 1,116,532 | 663,817 | 763,104 | 1,559,363 | 876,669 |
| Total Expenditures | | 949,412 | 1,171,499 | 702,689 | 832,746 | 1,745,400 | 1,080,018 |
| Other Financing Sources (OFS) | | | | | | | |
| 235 090 00170 70010 | Interfund Transfers In-10 Fund | - | - | - | - | - | - |
| 235 090 00180 07190 | OFS - Insurance Proceeds | - | 4,696 | - | - | - | - |
| Total Other Financing Sources (OFS) | | - | 4,696 | - | - | - | - |
| Other Financing Uses (OFU) | | | | | | | |
| 235 095 00171 70010 | Interfund Transfer Out-10 Fund | - | - | - | - | - | - |
| Total Other Financing Uses (OFU) | | - | - | - | - | - | - |
| Net Change in Fund Balance | | 50,388 | (81,148) | 366,695 | 285,743 | (579,400) | 39,982 |
| Fund Balances (deficits), Beginning of Year | | 619,846 | 670,234 | 589,087 | 955,781 | 1,241,524 | 662,124 |
| Fund Balances (deficits), End of Year | | 670,234 | 589,087 | 955,781 | 1,241,524 | 662,124 | 702,106 |

Oconee County, South Carolina
Tri-County Technical College Special Revenue Fund (250)
2026-2027 Budget

| Account Number | | | | Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
|--|-----|-------|-------|--|------------------|------------------|------------------|------------------|--------------------|---------------------------------------|
| Revenues | | | | | | | | | | |
| 250 | 080 | 00876 | 00000 | Tax Revenues | - | - | - | - | 2,184,806 | 2,148,500 |
| 250 | 080 | 00876 | 76000 | Vehicle Tax Collections | 132,391 | 144,474 | 155,056 | 172,746 | - | - |
| 250 | 080 | 00876 | 76001 | Bad Checks | (6) | (9) | (6) | (21) | - | - |
| 250 | 080 | 00876 | 76002 | Vehicle Refunds | (1,899) | (1,831) | (1,790) | (1,905) | - | - |
| 250 | 080 | 00876 | 76003 | Current Year Real Estate (Treasurer) | 1,542,849 | 1,615,490 | 1,718,906 | 1,805,615 | - | - |
| 250 | 080 | 00876 | 76004 | Current Year Real Estate Delinquent Tax (Mar-Jun) | - | - | - | - | - | - |
| 250 | 080 | 00876 | 76005 | Delinquent Tax Real Estate | 71,856 | 46,130 | 54,522 | 70,316 | - | - |
| 250 | 080 | 00876 | 76006 | Real Estate Bad Check (Treasurer) | (70) | (32) | (210) | (311) | - | - |
| 250 | 080 | 00876 | 76007 | Real Estate Bad Check (Treasurer) Penalty | (2) | - | - | - | - | - |
| 250 | 080 | 00876 | 76009 | Current Year Real Estate Penalty | 3,041 | - | - | 3,204 | - | - |
| 250 | 080 | 00876 | 76011 | Delinquent Tax Prior Year Penalty | - | - | - | - | - | - |
| 250 | 080 | 00876 | 76012 | Homestead Exemption | 57,650 | 58,225 | 59,184 | 60,889 | - | - |
| 250 | 080 | 00876 | 76013 | Delinquent Tax Real Estate Penalty | 5,295 | - | - | - | - | - |
| 250 | 080 | 00876 | 76014 | Delinquent Tax Bad Check | (306) | - | - | (230) | - | - |
| 250 | 080 | 00876 | 76015 | Delinquent Tax Bad Check Penalty | (46) | - | - | - | - | - |
| 250 | 080 | 00876 | 76016 | FILOT Collections | 94,615 | 113,791 | 95,944 | 106,748 | - | - |
| 250 | 080 | 00876 | 76017 | Merchants Inventory | 3,294 | 3,294 | 2,470 | 3,294 | - | - |
| 250 | 080 | 00876 | 76018 | BMW Collections | 292 | 246 | 272 | 267 | - | - |
| 250 | 080 | 00876 | 76019 | Manufacturing Reimbursement | 16,346 | 10,725 | 18,111 | 18,581 | - | - |
| 250 | 080 | 00876 | 76020 | Motor Carrier Taxes | 22,808 | 23,174 | 21,127 | 27,574 | - | - |
| 250 | 080 | 00876 | 76023 | Manufacturing PVE Reimbursement | 67,960 | 19,304 | 19,021 | 20,477 | - | - |
| 250 | 080 | 00876 | 76024 | Heavy Equipment Rental Fee | - | 323 | 687 | 1,548 | - | - |
| 250 | 080 | 00876 | 76025 | Real Estate Refunds | (15,737) | (29,046) | (18,235) | (16,299) | - | - |
| 250 | 080 | 00876 | 76026 | Real Estate Refunds Penalty | (45) | - | - | - | - | - |
| 250 | 080 | 00876 | 76028 | Delinquent Tax Refund | (2,653) | (1,866) | (2,211) | (1,122) | - | - |
| 250 | 080 | 00876 | 76029 | Delinquent Tax Refund Penalty | (370) | - | - | - | - | - |
| 250 | 080 | 00876 | 76032 | Prior Year Refund | (18,538) | (9,589) | (8,331) | (10,663) | - | - |
| 250 | 080 | 00876 | 76033 | Prior Year Refund Penalty | (16) | - | - | - | - | - |
| 250 | 080 | 00876 | 76034 | Watercraft Taxes | 40,479 | 44,988 | 49,534 | 50,806 | - | - |
| 250 | 080 | 00876 | 76035 | Watercraft Bad Checks | (1) | (5) | (15) | (1) | - | - |
| 250 | 080 | 00876 | 76036 | Watercraft Refunds | (377) | (388) | (443) | (526) | - | - |
| 250 | 080 | 00876 | 76037 | Current Year FILOT Refunds | - | - | - | (6,109) | - | - |
| 250 | 080 | 00876 | 76038 | Delinquent Tax FILOT Refunds | - | - | - | - | - | - |
| Total Revenue | | | | | 2,018,810 | 2,037,397 | 2,163,593 | 2,304,879 | 2,184,806 | 2,148,500 |
| Expenditures | | | | | | | | | | |
| 250 | 876 | 60085 | 00011 | Contribution - Tri-County Tech Bond Support | 460,200 | - | - | - | 455,700 | 454,500 |
| 250 | 876 | 60121 | 00000 | Deductions-CustodialTaxes | - | 1,626,600 | 1,688,000 | - | - | - |
| 250 | 876 | 60200 | 00000 | Contribution - Tri-County Tech Operations | 1,093,254 | - | - | 1,752,300 | 1,512,500 | 1,069,000 |
| 250 | 876 | 60201 | 00000 | Tri-County Tech Ops Execution Tax | 26,746 | - | - | - | - | - |
| 250 | 876 | 60202 | 00000 | Contribution - Tri-County Tech Special Projects | - | - | - | - | 86,500 | - |
| 250 | 876 | 60203 | 00000 | Contribution - Tri-County Tech Capital Renovations | - | - | - | - | - | 625,000 |
| Total Expenditures | | | | | 1,580,201 | 1,626,600 | 1,688,000 | 1,752,300 | 2,054,700 | 2,148,500 |
| Other Financing Sources (OFS) | | | | | | | | | | |
| 250 | 090 | 00170 | 70010 | Interfund Transfers In-10 Fund | - | - | - | - | - | - |
| Total Other Financing Sources (OFS) | | | | | - | - | - | - | - | - |
| Other Financing Uses (OFU) | | | | | | | | | | |
| 250 | 095 | 00171 | 70010 | Interfund Transfer Out-10 Fund | - | - | - | - | 2,705,342 | - |
| 250 | 095 | 00171 | 70340 | Interfund Transfers Out-340 Fund | - | - | 500,000 | - | - | - |
| Total Other Financing Uses (OFU) | | | | | - | - | 500,000 | - | 2,705,342 | - |
| Net Change in Fund Balance | | | | | 438,609 | 410,797 | (24,407) | 552,579 | (2,575,236) | - |
| Fund Balances (deficits), Beginning of Year | | | | | 1,220,981 | 1,659,590 | 2,070,387 | 2,045,980 | 2,598,559 | 23,323 |
| Fund Balances (deficits), End of Year | | | | | 1,659,590 | 2,070,387 | 2,045,980 | 2,598,559 | 23,323 | 23,323 |

**Oconee County, South Carolina
Road Maintenance Special Revenue Fund (260)
2026-2027 Budget**

| Account Number | | Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations | |
|-----------------------|-----|-------------|---|------------------|------------------|------------------|------------------|---------------------------------------|-----------|
| Revenues | | | | | | | | | |
| 260 | 080 | 00868 00000 | Road Maintenance Tax Revenues | - | - | - | - | 2,257,633 | 1,820,735 |
| 260 | 080 | 00868 76000 | Road Maint.-Vehicle Collections | 92,876 | 101,342 | 134,123 | 178,333 | - | - |
| 260 | 080 | 00868 76001 | Road Maint.-Vehicle Bad Checks | (4) | (6) | (5) | (20) | - | - |
| 260 | 080 | 00868 76002 | Road Maint.-Vehicle Refunds | (1,330) | (1,282) | (1,387) | (1,927) | - | - |
| 260 | 080 | 00868 76003 | PT CO Road Maint CY R/E Treasurer | 1,080,012 | 1,130,860 | 1,776,052 | 1,865,697 | - | - |
| 260 | 080 | 00868 76004 | PT CO Road Maint CY RE DT Mar-June | - | - | - | - | - | - |
| 260 | 080 | 00868 76005 | PT CO Road Maint. DT RE | 50,412 | 32,371 | 44,515 | 79,421 | - | - |
| 260 | 080 | 00868 76006 | PT CO Road Maint.-RE BC Treasurer | (146) | (23) | (332) | (322) | - | - |
| 260 | 080 | 00868 76007 | PT Road Maint. RE BC Treas Penalty | (1) | - | - | - | - | - |
| 260 | 080 | 00868 76009 | PT CO Road Maint CY RE Penalty | 2,127 | - | - | 3,309 | - | - |
| 260 | 080 | 00868 76011 | Road Maint.-DT PY Penalty | - | - | - | - | - | - |
| 260 | 080 | 00868 76012 | PT Road Maint.-Homestead Exemption | 40,356 | 40,758 | 60,876 | 62,920 | - | - |
| 260 | 080 | 00868 76013 | PT Road Maint. DT RE Penalty | 3,634 | - | - | - | - | - |
| 260 | 080 | 00868 76014 | PT Road Maintenance DT BC | (214) | - | - | (238) | - | - |
| 260 | 080 | 00868 76015 | PT Road Maintenance DT BC Penalty | (30) | - | - | - | - | - |
| 260 | 080 | 00868 76016 | PT Road Maint. FILOT Collections | 66,231 | 79,654 | 99,142 | 110,307 | - | - |
| 260 | 080 | 00868 76018 | PT CO Road Maint.-BMW Taxes | 205 | 172 | 227 | 276 | - | - |
| 260 | 080 | 00868 76019 | PT CO Road Maint.- Manuf Reim | 11,442 | 7,507 | 18,714 | 19,200 | - | - |
| 260 | 080 | 00868 76020 | PT Road Maint.- Motor Carrier Taxes | 15,966 | 16,221 | 19,427 | 28,493 | - | - |
| 260 | 080 | 00868 76023 | Road Maintenance - Manuf PVE Reimb | 47,572 | 13,512 | 19,655 | 21,160 | - | - |
| 260 | 080 | 00868 76024 | PT-Heavy Eq Rental Fee-Road Maint | - | 226 | 644 | 1,600 | - | - |
| 260 | 080 | 00868 76025 | PT Road Maint.-RE Refunds | (11,511) | (20,332) | (18,843) | (16,842) | - | - |
| 260 | 080 | 00868 76026 | PT Road Main. Fee RE Refund Penalty | (31) | - | - | - | - | - |
| 260 | 080 | 00868 76028 | PT Road Maint.-DT Refunds | (1,863) | (1,316) | (1,638) | (1,064) | - | - |
| 260 | 080 | 00868 76029 | PT Road Maint.-DT Refund Penalty | (260) | - | - | - | - | - |
| 260 | 080 | 00868 76032 | PT Road Maint.-PY Refunds | (12,483) | (6,712) | (5,831) | (10,611) | - | - |
| 260 | 080 | 00868 76033 | PT Road Maint.-PY Refund Penalty | (12) | - | - | - | - | - |
| 260 | 080 | 00868 76034 | Road Maint. Watercraft Tax | 28,342 | 31,499 | 44,177 | 46,815 | - | - |
| 260 | 080 | 00868 76035 | Road Maint. Watercraft Bad Checks | (1) | (3) | (15) | (1) | - | - |
| 260 | 080 | 00868 76036 | Road Maint. Watercraft Refunds | (264) | (272) | (348) | (514) | - | - |
| 260 | 080 | 00868 76037 | PT Current FILOT Refunds | - | - | - | (6,312) | - | - |
| 260 | 080 | 00868 76038 | PT Del Tax FILOT Refunds | - | - | - | - | - | - |
| 260 | 081 | 00825 29088 | State C-Fund Revenue | - | - | - | - | - | 1,000,000 |
| 260 | 081 | 00815 41875 | State C-Fund PCN P041875 Revenue | - | 140,000 | - | - | - | - |
| 260 | 081 | 00815 43159 | State C-Fund PCN P043159 Revenue | - | - | - | 1,412,180 | - | - |
| 260 | 081 | 00825 40525 | State C-Fund PCN P040525 Revenue | - | - | 1,026,966 | - | - | - |
| 260 | 082 | 00830 40010 | Federal National Forestry Roads Revenue | 175,158 | 149,435 | 143,496 | 170,489 | 150,000 | 125,000 |
| Total Revenues | | | 1,586,184 | 1,713,613 | 3,359,614 | 3,962,349 | 2,407,633 | 2,945,735 | |

**Oconee County, South Carolina
Road Maintenance Special Revenue Fund (260)
2026-2027 Budget**

| Account Number | | | | Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
|--|-----|-------|-------|---|------------------|------------------|------------------|--------------------|------------------|---------------------------------------|
| Expenditures | | | | | | | | | | |
| 260 | 601 | 00601 | 40010 | National Forestry | - | - | - | - | 150,000 | - |
| 260 | 601 | 30025 | 00000 | Professional | 29,549 | 27,873 | 54,557 | 26,412 | - | 75,000 |
| 260 | 601 | 30025 | 00098 | Professional -Road Inventory/Assmt. | - | - | - | - | 100,000 | 10,000 |
| 260 | 601 | 30025 | 59370 | Professional-Wild Fern Rd SE-370 | 19,324 | - | - | - | - | - |
| 260 | 601 | 30037 | 00000 | Equipment-Leased/Rented | - | - | - | 1,301 | - | 5,000 |
| 260 | 601 | 30881 | 00000 | Maintenance/Repair Road Paving | - | 620,116 | - | - | - | 123,000 |
| 260 | 601 | 30881 | 40525 | Maint/Repair Rd Paving-CFund 40525 | - | 64,992 | - | - | - | - |
| 260 | 601 | 40062 | 00000 | Operational | 124,427 | 194,423 | 230,309 | 230,817 | 300,000 | 155,000 |
| 260 | 601 | 50881 | 00000 | Capital Road Paving | - | 2,575 | 66,821 | 5,087,228 | - | 275,000 |
| 260 | 601 | 50881 | 40010 | Capital Road Paving - National Forestry | - | - | - | - | - | 125,000 |
| 260 | 601 | 50881 | 29088 | Capital Road Paving - State C-Fund | - | - | - | - | - | 1,000,000 |
| 260 | 601 | 50881 | 40525 | Cap Road Paving-C-Fund PCN P040525 | - | 123,581 | 55,885 | - | - | - |
| 260 | 601 | 50881 | 41875 | Cap Rd Paving-C-Fund PCN P041875 | - | 140,000 | - | - | - | - |
| 260 | 601 | 50881 | 43159 | Cap Road Paving-C-Fund PCN P043159 | - | - | - | 1,412,180 | - | - |
| 260 | 601 | 50882 | 00000 | Cap Paving Overlay | - | - | - | - | 1,361,000 | - |
| 260 | 601 | 50882 | 40525 | Cap Paving Overlay-C-Fund PCNP40525 | - | 888,542 | (106,034) | - | - | - |
| 260 | 601 | 60735 | 00000 | General Gravel Use | 147,089 | 196,116 | 301,979 | 315,356 | 285,000 | 300,000 |
| Total Expenditures | | | | | 320,389 | 2,258,218 | 603,518 | 7,073,294 | 2,196,000 | 2,068,000 |
| Other Financing Sources (OFS) | | | | | | | | | | |
| 260 | 090 | 00170 | 70013 | Interfund Transfers In-13 Fund | 3,986 | - | - | - | - | - |
| Total Other Financing Sources (OFS) | | | | | 3,986 | - | - | - | - | - |
| Other Financing Uses (OFU) | | | | | | | | | | |
| 260 | 095 | 00171 | 70010 | Interfund Transfer Out-10 Fund | - | - | - | - | 760,334 | - |
| 260 | 095 | 00171 | 70013 | Interfund Transfer Out-13 Fund | 38,664 | - | - | - | - | - |
| Total Other Financing Uses (OFU) | | | | | 38,664 | - | - | - | 760,334 | - |
| Net Change in Fund Balance | | | | | 1,231,117 | (544,606) | 2,756,096 | (3,110,945) | (548,701) | 877,735 |
| Fund Balances (deficits), Beginning of Year | | | | | 4,147,056 | 5,378,173 | 4,833,568 | 7,589,664 | 4,478,719 | 3,930,018 |
| Fund Balances (deficits), End of Year | | | | | 5,378,173 | 4,833,568 | 7,589,664 | 4,478,719 | 3,930,018 | 4,807,753 |

Oconee County, South Carolina
Community Health and Human Services Special Revenue Fund (275)
2026-2027 Budget

| Account Number | Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
|--|---|----------------|----------------|------------------|------------------|------------------|---------------------------------------|
| Revenues | | | | | | | |
| 275 080 00805 91233 | Hurricane Helene Donation | - | - | - | 59,146 | - | 30,237 |
| 275 080 00951 00000 | Tax Revenues | - | - | - | - | 5,170,709 | 3,809,754 |
| 275 080 00951 76000 | Vehicle Tax Collections | - | - | 180,262 | 406,266 | - | - |
| 275 080 00951 76001 | Bad Checks | - | - | (6) | (34) | - | - |
| 275 080 00951 76002 | Vehicle Refunds | - | - | (947) | (4,216) | - | - |
| 275 080 00951 76003 | Current Year Real Estate (Treasurer) | - | - | 4,066,894 | 4,272,412 | - | - |
| 275 080 00951 76004 | Current Year Real Estate Delinquent Tax (Mar-Jun) | - | - | - | - | - | - |
| 275 080 00951 76005 | Delinquent Tax Real Estate | - | - | 98,362 | 161,701 | - | - |
| 275 080 00951 76006 | Real Estate Bad Check (Treasurer) | - | - | (260) | (737) | - | - |
| 275 080 00951 76007 | Real Estate Bad Check (Treasurer) Penalty | - | - | - | - | - | - |
| 275 080 00951 76009 | Current Year Real Estate Penalty | - | - | - | 7,580 | - | - |
| 275 080 00951 76010 | Delinquent Real Estate Tax (Mar-Jun) Penalty | - | - | - | - | - | - |
| 275 080 00951 76011 | Delinquent Tax Prior Year Penalty | - | - | - | - | - | - |
| 275 080 00951 76012 | Homestead Exemption | - | - | 138,067 | 144,106 | - | - |
| 275 080 00951 76013 | Delinquent Tax Real Estate Penalty | - | - | - | - | - | - |
| 275 080 00951 76014 | Delinquent Tax Bad Check | - | - | - | (545) | - | - |
| 275 080 00951 76015 | Delinquent Tax Bad Check Penalty | - | - | - | - | - | - |
| 275 080 00951 76016 | FILOT Collections | - | - | 227,066 | 252,638 | - | - |
| 275 080 00951 76018 | BMW Collections | - | - | 261 | 632 | - | - |
| 275 080 00951 76019 | Manufacturing Reimbursement | - | - | 42,862 | 43,974 | - | - |
| 275 080 00951 76020 | Motor Carrier Taxes | - | - | 32,935 | 65,260 | - | - |
| 275 080 00951 76023 | Manufacturing PVE Reimbursement | - | - | 45,016 | 48,462 | - | - |
| 275 080 00951 76024 | Heavy Equipment Rental Fee | - | - | 1,154 | 3,664 | - | - |
| 275 080 00951 76025 | Real Estate Refunds | - | - | (43,157) | (38,573) | - | - |
| 275 080 00951 76026 | Real Estate Refunds Penalty | - | - | - | - | - | - |
| 275 080 00951 76028 | Delinquent Tax Refund | - | - | (514) | (1,978) | - | - |
| 275 080 00951 76029 | Delinquent Tax Refund Penalty | - | - | - | - | - | - |
| 275 080 00951 76032 | Prior Year Refund | - | - | - | (22,341) | - | - |
| 275 080 00951 76033 | Prior Year Refund Penalty | - | - | - | - | - | - |
| 275 080 00951 76034 | Watercraft Taxes | - | - | 67,412 | 117,858 | - | - |
| 275 080 00951 76035 | Watercraft Bad Checks | - | - | (35) | (2) | - | - |
| 275 080 00951 76036 | Watercraft Refunds | - | - | (271) | (1,030) | - | - |
| 275 080 00951 76037 | Current Year FILOT Refunds | - | - | - | (14,457) | - | - |
| 275 080 00951 76038 | Delinquent Tax FILOT Refunds | - | - | - | - | - | - |
| Total Revenues | | - | - | 4,855,101 | 5,499,786 | 5,170,709 | 3,839,991 |
| Expenditures | | | | | | | |
| 275 705 60083 00000 | Rosa Clark Medical Clinic | - | - | 80,000 | 80,000 | 80,000 | 80,000 |
| 275 705 60083 00103 | Grant to Indep Agency FARM Center | - | - | 5,349 | - | - | - |
| 275 705 60583 00000 | SC Medically Indigent Assistance Program | - | - | 154,280 | 151,088 | 151,925 | 149,379 |
| 275 705 91500 91233 | Hurricane Helene Donation Expenditure | - | - | - | 28,909 | - | 30,237 |
| 275 705 95100 02041 | CAT Bus System-Direct Aid | - | - | 60,000 | - | - | - |
| 275 705 95100 20205 | OC Board of Disabilities & Special Needs | - | - | 75,000 | 75,000 | 75,000 | 75,000 |
| 275 705 95100 20206 | Anderson-Oconee-Pickens Mental Health Center | - | - | 60,000 | 60,000 | 60,000 | 63,375 |
| 275 705 95100 20207 | OC Fire/Medical Contribution-Seneca | - | - | 1,300,000 | 1,300,000 | 1,300,000 | 1,300,000 |
| 275 705 95100 20208 | OC Fire/Medical Contribution-Walhalla | - | - | 550,000 | 550,000 | - | - |
| 275 705 95100 20209 | OC Fire/Medical Contribution-Westminster | - | - | 550,000 | 550,000 | 550,000 | 550,000 |
| 275 705 95100 20210 | OC Fire/Medical Contribution-Salem | - | - | 300,000 | 300,000 | 300,000 | 300,000 |
| 275 705 95100 20216 | Senior Solutions/Lakeview Assisted Living | - | - | 92,900 | 92,000 | 92,000 | 92,000 |
| 275 705 95100 20262 | Oconee Support | - | - | 180,129 | 188,404 | 203,075 | - |
| 275 705 95100 20263 | OC Fire/Medical Contribution-Prisma | - | - | 1,000,000 | 1,200,000 | 1,200,000 | 1,200,000 |
| Total Operational | | - | - | 4,407,658 | 4,575,401 | 4,012,000 | 3,839,991 |
| Other Financing Sources (OFS) | | | | | | | |
| 275 090 00170 70010 | Interfund Transfers In-10 Fund | - | - | - | - | - | - |
| Total Other Financing Sources (OFS) | | - | - | - | - | - | - |
| Other Financing Uses (OFU) | | | | | | | |
| 275 095 00171 70010 | Interfund Transfer Out-10 Fund | - | - | - | - | 1,038,709 | - |
| 275 095 00171 70020 | Interfund Transfer Out-20 Fund | - | - | - | - | 550,000 | - |
| Total Other Financing Uses (OFU) | | - | - | - | - | 1,588,709 | - |
| Net Change in Fund Balance | | - | - | 447,443 | 924,385 | (430,000) | - |
| Fund Balances (deficits), Beginning of Year | | - | - | - | 447,443 | 1,371,829 | 941,829 |
| Fund Balances (deficits), End of Year | | - | - | 447,443 | 1,371,829 | 941,829 | 941,829 |

Oconee County, South Carolina
 Stablization Special Revenue Fund (280) **(New Fund)**
 2026-2027 Budget

| Account Number | | | | | Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
|--|-----|-------|-------|--|----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---|
| Revenues | | | | | | | | | | | |
| 280 | 080 | 00954 | 00000 | | Tax Revenues | - | - | - | - | - | - |
| Total Revenue | | | | | | - | - | - | - | - | - |
| Expenditures | | | | | | | | | | | |
| 270 | 709 | 20036 | 00000 | | PAI Healthcare Runout | - | - | - | - | - | 2,000,000 |
| Total Expenditures | | | | | | - | - | - | - | - | 2,000,000 |
| Other Financing Sources (OFS) | | | | | | | | | | | |
| 280 | 090 | 00170 | 70010 | | Interfund Transfers In-10 Fund | - | - | - | - | - | - |
| 280 | 090 | 00170 | 70340 | | Interfund Transfers In-340 Fund | - | - | - | - | - | 926,200 |
| 280 | 090 | 00170 | 70315 | | Interfund Transfers In-315 Fund | - | - | - | - | - | 1,073,800 |
| Total Other Financing Sources (OFS) | | | | | | - | - | - | - | - | 2,000,000 |
| Other Financing Uses (OFU) | | | | | | | | | | | |
| 280 | 095 | 00170 | 70010 | | Interfund Transfer Out - 10 Fund | - | - | - | - | - | - |
| Total Other Financing Uses (OFU) | | | | | | - | - | - | - | - | - |
| Net Change in Fund Balance | | | | | | - | - | - | - | - | - |
| Fund Balances (deficits), Beginning of Year | | | | | | - | - | - | - | - | - |
| Fund Balances (deficits), End of Year | | | | | | - | - | - | - | - | - |

**Oconee County, South Carolina
Economic Development Capital Projects Fund (315)
2026-2027 Budget**

| Account Number | Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
|----------------------|--|------------------|------------------|------------------|------------------|------------------|---------------------------------------|
| Revenues | | | | | | | |
| 315 080 00805 10306 | Economic Development Property Inventory Sales | - | 109,768 | 383,161 | - | - | - |
| 315 080 00805 10340 | Miscellaneous Income | - | - | - | 1,783,376 | - | - |
| 315 080 00825 90120 | BREC - Rural Development Administration - Exit 4 | - | - | 200,000 | - | 600,000 | 600,000 |
| 315 080 00825 95011 | AT&T - Seneca Rail Access Road | - | 125,000 | - | - | - | - |
| 315 080 00840 00068 | Interest Income - 2013A GO Bond | 329 | 4,047 | 5,803 | 5,101 | - | 3,500 |
| 315 080 00840 00858 | Interest Income - 2016B GO Bond | 1,603 | 19,630 | 28,795 | 26,313 | - | 20,000 |
| 315 080 00855 76003 | Current Year Real Estate - CASTO | - | - | 1,269,219 | (234,167) | - | - |
| 315 080 00855 76005 | Execuion Collections - CASTO | - | 30,131 | 12,001 | - | - | - |
| 315 080 00855 76016 | FILOT Collections - CASTO | - | - | 248,455 | 234,167 | - | - |
| 315 080 00855 76025 | Real Estate Refunds - CASTO | - | (1,193,856) | (13,685) | - | - | - |
| 315 080 00855 76030 | Refunds - CASTO | - | - | (1,213,962) | - | - | - |
| 315 080 00875 00000 | Economic Development Taxes | - | - | - | - | 801,096 | - |
| 315 080 00875 76000 | Vehicle Tax Collections | 48,703 | 84,351 | 82,742 | 92,744 | - | - |
| 315 080 00875 76001 | Bad Checks | (1) | (6) | (3) | (11) | - | - |
| 315 080 00875 76002 | Vehicle Refunds | (699) | (1,302) | (837) | (1,160) | - | - |
| 315 080 00875 76003 | Current Year Real Estate (Treasurer) | 567,767 | 592,626 | 1,203,230 | 662,219 | - | - |
| 315 080 00875 76004 | Current Year Real Estate Delinquent Tax (Mar-Jun) | - | - | - | - | - | - |
| 315 080 00875 76005 | Delinquent Tax Real Estate | 30,844 | 18,173 | 34,751 | 30,339 | - | - |
| 315 080 00875 76006 | Real Estate Bad Check (Treasurer) | (96) | (12) | (101) | (114) | - | - |
| 315 080 00875 76007 | Real Estate Bad Check (Treasurer) Penalty | (1) | - | - | - | - | - |
| 315 080 00875 76009 | Current Year Real Estate Penalty | 1,119 | - | - | 1,173 | - | - |
| 315 080 00875 76011 | Delinquent Tax Prior Year Penalty | - | - | - | - | - | - |
| 315 080 00875 76012 | Homestead Exemption | 21,215 | 21,683 | 41,148 | 22,673 | - | - |
| 315 080 00875 76013 | Delinquent Tax Real Estate Penalty | 1,923 | - | - | - | - | - |
| 315 080 00875 76014 | Delinquent Tax Bad Check | (113) | - | - | (132) | - | - |
| 315 080 00875 76015 | Delinquent Tax Bad Check Penalty | (16) | - | - | - | - | - |
| 315 080 00875 76016 | FILOT Collections | (801,450) | 45,652 | 67,160 | 39,141 | - | - |
| 315 080 00875 76018 | BMW Collections | 108 | 151 | 137 | 156 | - | - |
| 315 080 00875 76019 | Manufacturing Reimbursement | 6,015 | 3,932 | 12,678 | 6,813 | - | - |
| 315 080 00875 76020 | Motor Carrier Taxes | 32,608 | 12,172 | 12,386 | 13,882 | - | - |
| 315 080 00875 76021 | FILOT Ord. 2017-26 | 1,305,074 | 2,244,109 | 540,966 | 1,957,333 | 1,000,000 | 1,500,000 |
| 315 080 00875 76023 | Manufacturing PVE Reimbursement | 22,858 | 7,078 | 13,315 | 7,508 | - | - |
| 315 080 00875 76024 | Heavy Equipment Rental Fee | - | 118 | 415 | 744 | - | - |
| 315 080 00875 76025 | Real Estate Refunds | (5,864) | (13,643) | (12,765) | (5,976) | - | - |
| 315 080 00875 76026 | Real Estate Refunds Penalty | (17) | - | - | - | - | - |
| 315 080 00875 76028 | Delinquent Tax Refund | (959) | (1,256) | (1,204) | (638) | - | - |
| 315 080 00875 76029 | Delinquent Tax Refund Penalty | (134) | - | - | - | - | - |
| 315 080 00875 76032 | Prior Year Refund | (5,993) | (7,671) | (3,505) | (7,056) | - | - |
| 315 080 00875 76033 | Prior Year Refund Penalty | (6) | - | - | - | - | - |
| 315 080 00875 76034 | Watercraft Taxes | 14,896 | 24,408 | 28,049 | 25,406 | - | - |
| 315 080 00875 76035 | Watercraft Bad Checks | (1) | (4) | (10) | (0) | - | - |
| 315 080 00875 76036 | Watercraft Refunds | (139) | (280) | (221) | (286) | - | - |
| 315 080 00875 76037 | Current Year FILOT Refunds | - | - | - | (2,974) | - | - |
| 315 080 00875 76038 | Delinquent Tax FILOT Refunds | - | - | - | - | - | - |
| 315 081 00810 10340 | Miscellaneous State Grant (Rural Development Administration) | - | - | - | - | - | - |
| 315 081 00815 43238 | Meyn America - OITP Road Extension Purchase | - | - | - | 35,311 | - | - |
| 315 081 00825 98004 | GCCP - SC Power Team Grant Revenue | - | - | - | - | - | - |
| 315 081 00825 98005 | GCCP - SC Department of Commerce Grant Revenue | - | - | - | - | - | - |
| Total Revenue | | 1,239,576 | 2,125,001 | 2,938,115 | 4,691,885 | 2,401,096 | 2,123,500 |

Oconee County, South Carolina
Economic Development Capital Projects Fund (315)
2026-2027 Budget

| Account Number | | | | Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
|--|-----|-------|-------|--|------------------|------------------|--------------------|------------------|--------------------|---------------------------------------|
| Expenditures | | | | | | | | | | |
| 315 | 202 | 30025 | 00000 | Professional | 29,101 | 15,952 | - | - | - | - |
| 315 | 203 | 40031 | 00229 | Small Equipment - High Falls Dock Bulkheads | 2,490 | - | - | - | - | - |
| 315 | 204 | 30025 | 00186 | Professional - South Cove Dump Station | 10,003 | - | - | - | - | - |
| 315 | 204 | 40031 | 00229 | Small Equipment - South Cove Dock Bulkheads | 2,490 | - | - | - | - | - |
| 315 | 707 | 30025 | 00000 | Professional | 1,887 | - | 10,239 | - | 1,000,000 | 2,300,000 |
| 315 | 707 | 30025 | 00035 | Professional - Gardner Land Purchase | 35,427 | - | - | - | - | - |
| 315 | 707 | 30025 | 00060 | Professional - Golden Corner Commerce Park (GCCP) Southern Entrance | - | 140,015 | 17,167 | - | - | - |
| 315 | 707 | 30025 | 00068 | Professional - Oconee Industry & Technology Park (OITP) | - | - | 6,400 | - | - | - |
| 315 | 707 | 30025 | 00258 | Professional - Higher Capacity Wastewater Treatment Plant | - | - | 15,000 | - | - | - |
| 315 | 707 | 30025 | 00280 | Professional - Exit 4 Sewer Basin | 21,047 | 102,844 | 5,000 | - | - | - |
| 315 | 707 | 30025 | 00520 | Professional - Exit 4 Project Tiger | - | - | - | 936 | - | - |
| 315 | 707 | 30025 | 00858 | Professional - 2016B GO Bond | 4,720 | - | - | - | - | - |
| 315 | 707 | 30881 | 00000 | Maintenance/Repair - Road Paving | - | - | - | 3,233 | - | - |
| 315 | 707 | 30881 | 43238 | Maintenance/Repair - Road Paving OITP Road Extension - Meyn | - | - | 1,723 | - | - | - |
| 315 | 707 | 34043 | 00000 | Electric | 8,572 | 9,427 | 12,363 | 9,171 | 4,500 | - |
| 315 | 707 | 50830 | 00000 | Capital Infrastructure | - | - | - | - | 600,000 | 600,000 |
| 315 | 707 | 50857 | 00000 | Capital Other Depreciable Improvements | - | - | - | 13,450 | - | - |
| 315 | 707 | 50860 | 00035 | Capital Land - Gardner Land Purchase | (370) | - | - | - | - | - |
| 315 | 707 | 50881 | 43238 | Capital Road Paving - OITP Road Extension - Meyn | - | - | 66,571 | 4,050 | - | - |
| 315 | 707 | 51010 | 00000 | Transfer of Economic Development Land to Company | 150,009 | - | - | 53,832 | - | - |
| 315 | 707 | 60707 | 00047 | CASTO Infrastructure | 18,987 | - | - | - | - | - |
| 315 | 707 | 60735 | 90707 | Gravel Usage - Industrial Contract | - | - | 42,433 | - | - | - |
| 315 | 707 | 82707 | 00000 | Diesel | - | - | - | (90) | - | - |
| 315 | 707 | 90707 | 00088 | Industrial Park Development - Seneca Rail Site | - | - | - | - | - | 500,000 |
| 315 | 707 | 90707 | 00194 | Industrial Park Development - GCCP - Industrial Site Preparation | - | - | 890,445 | 314,098 | - | 1,000,000 |
| 315 | 707 | 90707 | 98004 | Industrial Park Development - GCCP - SC Power Team Grant | - | - | 580,980 | 204,946 | - | - |
| 315 | 707 | 90707 | 98005 | Industrial Park Development - GCCP - SC Department of Commerce Grant | - | - | 871,235 | 307,352 | - | - |
| 315 | 707 | 95100 | 20254 | Grant to Mountain Lakes Business | - | - | - | - | 20,000 | - |
| 315 | 707 | 95100 | 20256 | Grant to Oconee Economic Alliance | - | - | - | - | 150,000 | - |
| 315 | 707 | 95100 | 20257 | Grant to Upstate SC Alliance | - | - | - | - | 39,187 | - |
| 315 | 707 | 95101 | 00311 | OJRSA - Fair Play Sewer Operations/Maintenance | 29,596 | 27,772 | 29,448 | 41,817 | 30,000 | - |
| 315 | 707 | 95101 | 00312 | OJRSA - Fair Play Sewer Contribution | 234,522 | 68,638 | 7,849 | 29,732 | - | - |
| 315 | 707 | 95101 | 00313 | OJRSA - Contribution for RIA Fair Play/I-85 Grant | - | - | 4,787,011 | 317,622 | - | - |
| 315 | 707 | 95110 | 00016 | Grant to Salem Water Line Loop | 210,000 | - | - | - | - | - |
| Total Expenditures | | | | | 758,481 | 364,648 | 7,343,864 | 1,300,149 | 1,843,687 | 4,400,000 |
| Other Financing Sources (OFS) | | | | | | | | | | |
| 315 | 090 | 00170 | 70010 | Interfund Transfers In-10 Fund | - | - | - | - | - | - |
| 315 | 090 | 00170 | 70012 | Interfund Transfers In-12 Fund | - | - | - | - | 3,385,904 | - |
| Total Other Financing Sources (OFS) | | | | | - | - | - | - | 3,385,904 | - |
| Other Financing Uses (OFU) | | | | | | | | | | |
| 315 | 095 | 00171 | 70010 | Interfund Transfer Out-10 Fund | - | - | - | - | 6,726,689 | - |
| 315 | 095 | 00171 | 70330 | Interfund Transfer Out- 330 Fund | - | - | - | 725,640 | - | - |
| Total Other Financing Uses (OFU) | | | | | - | - | - | 725,640 | 6,726,689 | 1,073,800 |
| Net Change in Fund Balance | | | | | 481,095 | 1,760,353 | (4,405,750) | 2,666,096 | (2,783,376) | (3,350,300) |
| Fund Balances (deficits), Beginning of Year | | | | | 5,638,858 | 6,119,953 | 7,880,306 | 3,474,556 | 6,140,652 | 3,357,276 |
| Fund Balances (deficits), End of Year | | | | | 6,119,953 | 7,880,306 | 3,474,556 | 6,140,652 | 3,357,276 | 6,976 |

Oconee County, South Carolina
Bridges and Culverts Capital Projects Fund (320)
2026-2027 Budget

| Account Number | Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
|--|---|-------------------|-------------------|-------------------|-------------------|--------------------|---|
| Revenues | | | | | | | |
| 320 080 00899 00000 | Tax Revenues | - | - | - | - | 728,269 | - |
| 320 080 00899 76000 | Vehicle Tax Collections | 44,131 | 48,158 | 51,685 | 57,583 | - | - |
| 320 080 00899 76001 | Bad Checks | (2) | (3) | (2) | (7) | - | - |
| 320 080 00899 76002 | Vehicle Refunds | (633) | (610) | (597) | (635) | - | - |
| 320 080 00899 76003 | Current Year Real Estate (Treas | 514,283 | 538,496 | 572,968 | 601,872 | - | - |
| 320 080 00899 76004 | Current Year Real Estate Delinq | - | - | - | - | - | - |
| 320 080 00899 76005 | Delinquent Tax Real Estate | 29,461 | 9,952 | 18,244 | 23,456 | - | - |
| 320 080 00899 76006 | Real Estate Bad Check (Treasur | (139) | (11) | (111) | (104) | - | - |
| 320 080 00899 76007 | Real Estate Bad Check (Treasur | (1) | - | - | - | - | - |
| 320 080 00899 76009 | Current Year Real Estate Penalty | 1,014 | - | - | 1,067 | - | - |
| 320 080 00899 76011 | Delinquent Tax Prior Year Penal | - | - | - | - | - | - |
| 320 080 00899 76012 | Homestead Exemption | 19,217 | 19,408 | 19,728 | 20,296 | - | - |
| 320 080 00899 76013 | Delinquent Tax Real Estate Penz | 1,784 | - | - | - | - | - |
| 320 080 00899 76014 | Delinquent Tax Bad Check | (102) | - | - | (77) | - | - |
| 320 080 00899 76015 | Delinquent Tax Bad Check Pena | (15) | - | - | - | - | - |
| 320 080 00899 76016 | FILOT Collections | 31,538 | 37,930 | 31,981 | 35,583 | - | - |
| 320 080 00899 76018 | BMW Collections | 97 | 82 | 91 | 89 | - | - |
| 320 080 00899 76019 | Manufacturing Reimbursement | 5,449 | 3,575 | 6,037 | 6,194 | - | - |
| 320 080 00899 76020 | Motor Carrier Taxes | 7,603 | 7,724 | 7,042 | 9,191 | - | - |
| 320 080 00899 76023 | Manufacturing PVE Reimbursen | 22,653 | 6,435 | 6,340 | 6,826 | - | - |
| 320 080 00899 76024 | Heavy Equipment Rental Fee | - | 108 | 229 | 516 | - | - |
| 320 080 00899 76025 | Real Estate Refunds | (5,218) | (8,786) | (6,078) | (5,433) | - | - |
| 320 080 00899 76026 | Real Estate Refunds Penalty | (15) | - | - | - | - | - |
| 320 080 00899 76028 | Delinquent Tax Refund | (899) | (631) | (763) | (374) | - | - |
| 320 080 00899 76029 | Delinquent Tax Refund Penalty | (126) | - | - | - | - | - |
| 320 080 00899 76032 | Prior Year Refund | (6,208) | (4,597) | (2,777) | (3,554) | - | - |
| 320 080 00899 76033 | Prior Year Refund Penalty | (6) | - | - | - | - | - |
| 320 080 00899 76034 | Watercraft Taxes | 13,493 | 14,996 | 16,511 | 22,293 | - | - |
| 320 080 00899 76035 | Watercraft Bad Checks | (0) | (2) | (5) | (0) | - | - |
| 320 080 00899 76036 | Watercraft Refunds | (126) | (129) | (148) | (180) | - | - |
| 320 080 00899 76037 | Current Year FILOT Refunds | - | - | - | (2,036) | - | - |
| 320 080 00899 76038 | Delinquent Tax FILOT Refunds | - | - | - | - | - | - |
| Total Revenue | | 677,236 | 672,095 | 720,377 | 772,566 | 728,269 | - |
| Expenditures | | | | | | | |
| 320 601 30025 00000 | Professional | 88,741 | - | - | - | - | 25,000 |
| 320 601 30025 52005 | Professional-Cherokee Lake Rd. | 69,366 | 1,428 | - | - | - | - |
| 320 601 30885 00000 | Maintenance/Repair Bridge/Culv | 52,803 | 62,365 | 56,168 | 58,436 | 80,000 | 80,000 |
| 320 601 50885 00000 | Capital Bridge/Culvert Construc | - | - | - | - | 1,000,000 | 1,000,000 |
| 320 601 50885 52005 | Cap Bridge Const-Cherokee Lak | 677,582 | - | - | - | - | - |
| 320 601 50885 52006 | Cap Bridge/Cul Crestwood Dr B | - | - | - | 166,195 | - | - |
| 320 601 50885 63078 | Cap Brdg/Culvt Con-Tabor Rd T | - | 49,223 | - | - | - | - |
| Total Expenditures | | 888,492 | 113,015 | 56,168 | 224,630 | 1,080,000 | 1,105,000 |
| Other Financing Sources (OFS) | | | | | | | |
| 320 090 00170 70010 | Interfund Transfers In-10 Fund | - | - | - | - | - | - |
| Total Other Financing Sources (OFS) | | - | - | - | - | - | - |
| Other Financing Uses (OFU) | | | | | | | |
| 320 095 00171 70010 | Interfund Transfer Out-10 Fund | - | - | - | - | 735,500 | - |
| Total Other Financing Uses (OFU) | | - | - | - | - | 735,500 | - |
| Net Change in Fund Balance | | (211,256) | 559,080 | 664,208 | 547,935 | (1,087,231) | (1,105,000) |
| Fund Balances (deficits), Beginning of Year | | 5,090,213 | 4,878,957 | 5,438,037 | 6,102,245 | 6,650,181 | 5,562,950 |
| Fund Balances (deficits), End of Year | | 4,878,957 | 5,438,037 | 6,102,245 | 6,650,181 | 5,562,950 | 4,457,950 |

Oconee County, South Carolina
Capital Equipment and Vehicle Capital Projects Fund (325)
2026-2027 Budget

| Account Number | Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
|--|---|------------------|------------------|------------------|------------------|--------------------|---------------------------------------|
| Revenues | | | | | | | |
| 325 080 00805 10340 | Miscellaneous Revenue | - | 20,000 | - | - | - | - |
| 325 080 00867 00000 | Tax Revenues | - | - | - | - | 1,675,018 | 1,320,000 |
| 325 080 00867 76000 | Vehicle Tax Collections | 87,806 | 95,972 | 111,081 | 132,524 | - | - |
| 325 080 00867 76001 | Bad Checks | (2) | (6) | (5) | (15) | - | - |
| 325 080 00867 76002 | Vehicle Refunds | (1,265) | (1,217) | (1,233) | (1,448) | - | - |
| 325 080 00867 76003 | Current Year Real Estate (Treasurer) | 1,028,445 | 1,076,986 | 1,317,826 | 1,384,313 | - | - |
| 325 080 00867 76004 | Current Year Real Estate Delinquent Tax | - | - | - | - | - | - |
| 325 080 00867 76005 | Delinquent Tax Real Estate | 36,292 | 35,641 | 40,003 | 53,545 | - | - |
| 325 080 00867 76006 | Real Estate Bad Check (Treasurer) | (2,106) | (21) | (117) | (239) | - | - |
| 325 080 00867 76007 | Real Estate Bad Check (Treasurer) Penal | (1) | - | - | - | - | - |
| 325 080 00867 76009 | Current Year Real Estate Penalty | 2,023 | - | - | 2,455 | - | - |
| 325 080 00867 76011 | Delinquent Tax Prior Year Penalty | - | - | - | - | - | - |
| 325 080 00867 76012 | Homestead Exemption | 38,431 | 38,816 | 45,291 | 46,683 | - | - |
| 325 080 00867 76013 | Delinquent Tax Real Estate Penalty | 3,396 | - | - | - | - | - |
| 325 080 00867 76014 | Delinquent Tax Bad Check | (204) | - | - | (177) | - | - |
| 325 080 00867 76015 | Delinquent Tax Bad Check Penalty | (29) | - | - | - | - | - |
| 325 080 00867 76016 | FILOT Collections | 63,077 | 75,861 | 73,557 | 81,840 | - | - |
| 325 080 00867 76018 | BMW Collections | 195 | 164 | 193 | 205 | - | - |
| 325 080 00867 76019 | Manufacturing Reimbursement | 10,897 | 7,150 | 13,885 | 14,245 | - | - |
| 325 080 00867 76020 | Motor Carrier Taxes | 15,206 | 15,449 | 15,477 | 21,141 | - | - |
| 325 080 00867 76023 | Manufacturing PVE Reimbursement | 38,112 | 12,869 | 14,583 | 15,699 | - | - |
| 325 080 00867 76024 | Heavy Equipment Rental Fee | - | 215 | 507 | 1,187 | - | - |
| 325 080 00867 76025 | Real Estate Refunds | (10,715) | (17,063) | (13,981) | (10,880) | - | - |
| 325 080 00867 76026 | Real Estate Refunds Penalty | (30) | - | - | - | - | - |
| 325 080 00867 76028 | Delinquent Tax Refund | (1,626) | (2,931) | (1,343) | (831) | - | - |
| 325 080 00867 76029 | Delinquent Tax Refund Penalty | (225) | - | - | - | - | - |
| 325 080 00867 76032 | Prior Year Refund | (9,602) | (6,392) | (5,554) | (8,053) | - | - |
| 325 080 00867 76033 | Prior Year Refund Penalty | (11) | - | - | - | - | - |
| 325 080 00867 76034 | Watercraft Taxes | 26,974 | 29,984 | 35,875 | 38,858 | - | - |
| 325 080 00867 76035 | Watercraft Bad Checks | (1) | (3) | (11) | (1) | - | - |
| 325 080 00867 76036 | Watercraft Refunds | (251) | (258) | (307) | (390) | - | - |
| 325 080 00867 76037 | Current Year FILOT Refunds | - | - | - | (4,683) | - | - |
| 325 080 00867 76038 | Delinquent Tax FILOT Refunds | - | - | - | - | - | - |
| Total Revenue | | 1,324,785 | 1,381,216 | 1,645,726 | 1,765,977 | 1,675,018 | 1,320,000 |
| Expenditures | | | | | | | |
| 325 101 50870 00000 | Capital Vehicles | 335,179 | 820,456 | 384,922 | 594,818 | 200,000 | 461,000 |
| 325 103 50870 00000 | Capital Vehicles | 1,736 | 39,377 | - | - | - | - |
| 325 106 50840 00000 | Capital Equipment | - | - | 10,882 | - | - | - |
| 325 110 50870 00000 | Capital Vehicles | - | - | - | - | - | - |
| 325 202 50870 00000 | Capital Vehicles | - | 47,618 | - | - | - | - |
| 325 206 50870 00000 | Capital Vehicles | - | - | 48,006 | - | - | - |
| 325 301 50870 00000 | Capital Vehicles | - | 26,036 | 31,579 | - | - | - |
| 325 306 50870 00000 | Capital Vehicles | - | - | - | - | - | - |
| 325 502 50870 00000 | Capital Vehicles | - | - | 28,793 | - | - | - |
| 325 601 50840 00000 | Capital Equipment | - | - | - | - | - | 430,000 |
| 325 601 50870 00000 | Capital Vehicles | 278,475 | 86,868 | 426,555 | 485,427 | - | 144,000 |
| 325 702 50870 00000 | Capital Vehicles | - | - | - | - | - | - |
| 325 707 50870 00000 | Capital Vehicles | - | - | - | - | - | - |
| 325 711 50870 00000 | Capital Vehicles | - | - | 40,997 | - | - | - |
| 325 712 50870 00000 | Capital Vehicles | 300 | - | 32,321 | - | - | - |
| 325 714 50870 00000 | Capital Vehicles | - | 85,699 | - | - | - | - |
| 325 715 50870 00000 | Capital Vehicles | - | - | - | - | - | - |
| 325 717 50870 00000 | Capital Vehicles | - | - | - | - | 1,392,652 | - |
| 325 718 50840 00000 | Capital Equipment | - | - | - | - | - | 60,000 |
| 325 718 50870 00000 | Capital Vehicles | 313,700 | 604,926 | - | 549,064 | - | 60,000 |
| 325 720 50840 00000 | Capital Equipment | 9,321 | - | - | - | 80,597 | 165,000 |
| 325 720 50870 00000 | Capital Vehicles | - | - | - | - | - | - |
| 325 721 50840 00000 | Capital Equipment | - | - | - | - | 10,207 | - |
| 325 721 50870 00000 | Capital Vehicles | - | 88,400 | - | 157,776 | - | - |
| Total Expenditures | | 938,712 | 1,799,380 | 1,004,055 | 1,787,084 | 1,683,456 | 1,320,000 |
| Other Financing Sources (OFS) | | | | | | | |
| 325 090 00170 70010 | Interfund Transfers In-10 Fund | - | - | - | - | - | - |
| 325 090 00180 07190 | OFS-Insurance Proceeds | 53,746 | - | 22,896 | 32,422 | 35,000 | - |
| 325 090 00195 10305 | OFS - Sale of Capital Assets | 72,087 | 3,625 | 21,027 | 48,328 | 30,000 | - |
| Total Other Financing Sources (OFS) | | 125,833 | 3,625 | 43,923 | 80,750 | 65,000 | - |
| Other Financing Uses (OFU) | | | | | | | |
| 325 095 00170 70010 | Interfund Transfer Out - 10 fund | - | - | - | - | 1,357,500 | - |
| 325 095 00171 70012 | Interfund Transfer Out-12 Fund | 3,069 | - | - | - | - | - |
| Total Other Financing Uses (OFU) | | 3,069 | - | - | - | 1,357,500 | - |
| Net Change in Fund Balance | | 508,836 | (414,539) | 685,594 | 59,642 | (1,300,938) | - |
| Fund Balances (deficits), Beginning of Year | | 978,057 | 1,486,893 | 1,072,354 | 1,757,948 | 1,817,591 | 516,653 |
| Fund Balances (deficits), End of Year | | 1,486,893 | 1,072,354 | 1,757,948 | 1,817,591 | 516,653 | 516,653 |

**Oconee County, South Carolina
Parks, Recreation and Tourism (330)
2026-2027 Budget**

| Account Number | | Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
|--|--|--|-----------------|-----------------|-----------------|------------------|------------------|---------------------------------------|
| Revenues | | | | | | | | |
| 330 080 00866 00000 | | Tax Revenues | - | - | - | - | 728,269 | 333,000 |
| 330 080 00866 76000 | | Vehicle Tax Collections | 57,173 | 30,986 | 58,982 | 57,647 | - | - |
| 330 080 00866 76001 | | Bad Checks | (2) | (1) | (3) | (8) | - | - |
| 330 080 00866 76002 | | Vehicle Refunds | (820) | (161) | (687) | (639) | - | - |
| 330 080 00866 76003 | | Current Year Real Estate (Treasurer) | 666,509 | 699,710 | 572,873 | 601,822 | - | - |
| 330 080 00866 76004 | | Current Year Real Estate Delinquent Tax (M | - | - | - | - | - | - |
| 330 080 00866 76005 | | Delinquent Tax Real Estate | 24,627 | 16,313 | 20,730 | 23,271 | - | - |
| 330 080 00866 76006 | | Real Estate Bad Check (Treasurer) | (113) | (14) | (105) | (104) | - | - |
| 330 080 00866 76007 | | Real Estate Bad Check (Treasurer) Penalty | (1) | - | - | - | - | - |
| 330 080 00866 76009 | | Current Year Real Estate Penalty | 1,313 | - | - | 1,067 | - | - |
| 330 080 00866 76011 | | Delinquent Tax Prior Year Penalty | - | - | - | - | - | - |
| 330 080 00866 76012 | | Homestead Exemption | 24,905 | 24,894 | 19,813 | 20,296 | - | - |
| 330 080 00866 76013 | | Delinquent Tax Real Estate Penalty | 2,257 | - | - | - | - | - |
| 330 080 00866 76014 | | Delinquent Tax Bad Check | (132) | - | - | (77) | - | - |
| 330 080 00866 76015 | | Delinquent Tax Bad Check Penalty | (19) | - | - | - | - | - |
| 330 080 00866 76016 | | FILOT Collections | 47,347 | 45,381 | 31,981 | 35,583 | - | - |
| 330 080 00866 76018 | | BMW Collections | 7,188 | 46 | 107 | 89 | - | - |
| 330 080 00866 76019 | | Manufacturing Reimbursement | - | 4,647 | 6,037 | 6,194 | - | - |
| 330 080 00866 76020 | | Motor Carrier Taxes | 38,279 | 6,367 | 7,764 | 9,191 | - | - |
| 330 080 00866 76023 | | Manufacturing PVE Reimbursement | 26,833 | 8,365 | 6,340 | 6,826 | - | - |
| 330 080 00866 76024 | | Heavy Equipment Rental Fee | - | 140 | 249 | 516 | - | - |
| 330 080 00866 76025 | | Real Estate Refunds | (6,883) | (9,593) | (6,078) | (7,048) | - | - |
| 330 080 00866 76026 | | Real Estate Refunds Penalty | (19) | - | - | - | - | - |
| 330 080 00866 76028 | | Delinquent Tax Refund | (1,126) | (202) | (619) | (360) | - | - |
| 330 080 00866 76029 | | Delinquent Tax Refund Penalty | (157) | - | - | - | - | - |
| 330 080 00866 76032 | | Prior Year Refund | (7,035) | - | (3,159) | (3,677) | - | - |
| 330 080 00866 76033 | | Prior Year Refund Penalty | (7) | - | - | - | - | - |
| 330 080 00866 76034 | | Watercraft Taxes | 17,323 | 11,572 | 18,222 | 16,930 | - | - |
| 330 080 00866 76035 | | Watercraft Bad Checks | - | - | (5) | (0) | - | - |
| 330 080 00866 76036 | | Watercraft Refunds | - | (30) | (160) | (185) | - | - |
| 330 080 00866 76037 | | Current Year FILOT Refunds | - | - | - | (2,036) | - | - |
| 330 080 00866 76038 | | Delinquent Tax FILOT Refunds | - | - | - | - | - | - |
| Total Revenue | | | 897,440 | 838,421 | 732,283 | 765,300 | 728,269 | 333,000 |
| Expenditures | | | | | | | | |
| 330 202 30025 00000 | | Professional | - | - | 6,780 | 58,881 | 35,287 | 100,000 |
| 330 202 30025 00202 | | Professional - MISC | - | - | - | - | 60,844 | - |
| 330 202 33022 00000 | | Maintenance Bldgs/Grounds | - | - | - | 11,298 | - | 30,000 |
| 330 202 50840 00000 | | Capital Equipment | - | - | 27,250 | - | - | - |
| 330 203 30025 00237 | | Professional-ACH House Renov | - | - | - | 30,625 | 17,750 | - |
| 330 203 33022 00000 | | Maintenance Bldgs/Grounds | - | 12,000 | 63,920 | 64,395 | 60,768 | - |
| 330 203 40031 00000 | | Non-Capital Equipment | - | 7,323 | - | - | - | - |
| 330 203 50840 00000 | | Capital Equipment | - | - | (3,662) | - | - | - |
| 330 203 50850 00000 | | Capital Buildings | - | 267,321 | 16,612 | - | - | - |
| 330 203 50850 00237 | | Capital Buildings-ACH House Renov | - | - | - | 94,265 | 16,234 | 85,000 |
| 330 204 30025 00187 | | Professional -South Cove Beach Proj | 9,683 | - | - | - | - | - |
| 330 204 30025 92231 | | Professional -Residence Upgrd | - | 3,420 | - | - | - | - |
| 330 204 33022 00000 | | Maintenance Bldgs/Grounds | - | - | - | 29,817 | - | - |
| 330 204 40031 00239 | | Non-Capital Equip-Tennis/P-Ball Cts | - | - | - | - | - | - |
| 330 204 50830 00000 | | Cap Infrastructure-Underground Conv | - | - | - | 140,068 | 140,068 | - |
| 330 204 50850 00000 | | Capital Buildings | - | - | 216,476 | 11,533 | 11,533 | - |
| 330 204 50857 00239 | | Cap Other Imprv-Tennis/P-Ball Cts | - | - | - | - | 879,010 | - |
| 330 205 33022 00000 | | Maintenance Bldgs/Grounds | - | - | - | 1,422 | - | - |
| 330 205 50850 00000 | | Capital Buildings | - | - | - | 9,121 | 70,990 | 118,000 |
| 330 205 50860 00000 | | Capital Land | - | - | 31,487 | - | - | - |
| 330 214 30025 00185 | | Professional - Seneca Creek | 1,500 | 1,500 | - | 34,564 | - | - |
| 330 214 52000 00185 | | Site/Dock Work - PRT- Seneca Creek | 936,375 | 573,644 | 35,943 | 60,844 | - | - |
| Total Expenditures | | | 947,557 | 865,209 | 394,805 | 546,832 | 1,292,484 | 333,000 |
| Other Financing Sources (OFS) | | | | | | | | |
| 320 090 00170 70010 | | Interfund Transfers In-10 Fund | - | - | - | - | - | - |
| 330 090 00170 70315 | | TI Interfund Transfers In-315 Fund | - | - | - | 725,640 | - | - |
| Total Other Financing Sources (OFS) | | | - | - | - | 725,640 | - | - |
| Other Financing Uses (OFU) | | | | | | | | |
| 330 095 00170 70010 | | Interfund Transfer Out - 10 Fund | - | - | - | - | 385,785 | - |
| Total Other Financing Uses (OFU) | | | - | - | - | - | 385,785 | - |
| Net Change in Fund Balance | | | (50,117) | (26,788) | 337,477 | 944,108 | (950,000) | - |
| Fund Balances (deficits), Beginning of Year | | | - | (50,117) | (76,905) | 260,573 | 1,204,680 | 254,680 |
| Fund Balances (deficits), End of Year | | | (50,117) | (76,905) | 260,573 | 1,204,680 | 254,680 | 254,680 |

Oconee County, South Carolina
 Fire/Emergency Services Capital Projects Fund (335)
 2026-2027 Budget

| Account Number | | Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
|--|--|---|----------------|----------------|------------------|------------------|--------------------|---------------------------------------|
| Revenues | | | | | | | | |
| 335 080 00805 10340 | | Miscellaneous Income | - | - | 2,500 | - | - | - |
| 335 080 00840 02024 | | Interest - 2024 Capital Lease Purchase Proceeds | - | - | - | 95,135 | - | - |
| 335 080 00952 00000 | | Tax Revenues | - | - | - | - | 1,456,538 | 1,161,984 |
| 335 080 00952 76000 | | Vehicle Tax Collections | - | - | 50,745 | 114,380 | - | - |
| 335 080 00952 76001 | | Bad Checks | - | - | (2) | (10) | - | - |
| 335 080 00952 76002 | | Vehicle Refunds | - | - | (267) | (1,188) | - | - |
| 335 080 00952 76003 | | Current Year Real Estate (Treasurer) | - | - | 1,145,598 | 1,203,491 | - | - |
| 335 080 00952 76004 | | Current Year Real Estate Delinquent Tax (Mar-Jun) | - | - | - | - | - | - |
| 335 080 00952 76005 | | Delinquent Tax Real Estate | - | - | 27,708 | 45,554 | - | - |
| 335 080 00952 76006 | | Real Estate Bad Check (Treasurer) | - | - | (118) | (208) | - | - |
| 335 080 00952 76007 | | Real Estate Bad Check (Treasurer) Penalty | - | - | - | - | - | - |
| 335 080 00952 76009 | | Current Year Real Estate Penalty | - | - | - | 2,135 | - | - |
| 335 080 00952 76011 | | Delinquent Tax Prior Year Penalty | - | - | - | - | - | - |
| 335 080 00952 76012 | | Homestead Exemption | - | - | 38,892 | 40,593 | - | - |
| 335 080 00952 76013 | | Delinquent Tax Real Estate Penalty | - | - | - | - | - | - |
| 335 080 00952 76014 | | Delinquent Tax Bad Check | - | - | - | (154) | - | - |
| 335 080 00952 76015 | | Delinquent Tax Bad Check Penalty | - | - | - | - | - | - |
| 335 080 00952 76016 | | FILOT Collections | - | - | 63,962 | 71,166 | - | - |
| 335 080 00952 76018 | | BMW Collections | - | - | 73 | 178 | - | - |
| 335 080 00952 76019 | | Manufacturing Reimbursement | - | - | 12,074 | 12,387 | - | - |
| 335 080 00952 76020 | | Motor Carrier Taxes | - | - | 9,277 | 18,383 | - | - |
| 335 080 00952 76023 | | Manufacturing PVE Reimbursement | - | - | 12,681 | 13,651 | - | - |
| 335 080 00952 76024 | | Heavy Equipment Rental Fee | - | - | 325 | 1,032 | - | - |
| 335 080 00952 76025 | | Real Estate Refunds | - | - | (12,157) | (10,866) | - | - |
| 335 080 00952 76026 | | Real Estate Refunds Penalty | - | - | - | - | - | - |
| 335 080 00952 76028 | | Delinquent Tax Refund | - | - | (145) | (557) | - | - |
| 335 080 00952 76029 | | Delinquent Tax Refund Penalty | - | - | - | - | - | - |
| 335 080 00952 76032 | | Prior Year Refund | - | - | - | (6,293) | - | - |
| 335 080 00952 76033 | | Prior Year Refund Penalty | - | - | - | - | - | - |
| 335 080 00952 76034 | | Watercraft Taxes | - | - | 18,988 | 33,197 | - | - |
| 335 080 00952 76035 | | Watercraft Bad Checks | - | - | (10) | (0) | - | - |
| 335 080 00952 76036 | | Watercraft Refunds | - | - | (76) | (290) | - | - |
| 335 080 00952 76037 | | Current Year FILOT Refunds | - | - | - | (4,072) | - | - |
| 335 080 00952 76038 | | Delinquent Tax FILOT Refunds | - | - | - | - | - | - |
| Total Revenue | | | - | - | 1,370,049 | 1,627,644 | 1,456,538 | 1,161,984 |
| Expenditures | | | | | | | | |
| 335 107 40031 00000 | | Small Equipment | - | - | 138,904 | 92,892 | 93,000 | 117,000 |
| 335 107 40031 00094 | | Small Equipment-Bountyland Substa | - | - | 4,132 | - | - | - |
| 335 107 40870 00000 | | Non-Capital Vehicle Upfit | - | - | - | - | 95,000 | - |
| 335 107 50840 00000 | | Capital Equipment | - | - | 12,960 | 18,984 | - | - |
| 335 107 50870 00000 | | Capital Vehicles | - | - | 403,849 | 135,323 | 520,000 | - |
| 335 107 50871 00000 | | Fire Truck | - | - | - | - | - | 148,000 |
| 335 107 50871 02024 | | Fire Truck-2024 Capital Lease Purchase Proceeds | - | - | - | 524,000 | - | 485,000 |
| 335 107 55100 02024 | | Principal-2024 Capital Lease Purchase | - | - | - | - | 289,741 | 294,321 |
| 335 107 55200 02024 | | Interest-2024 Capital Lease Purchase | - | - | - | - | 122,259 | 117,663 |
| 335 107 55400 02024 | | Issuance Costs-2024 Capital Lease Purchase | - | - | - | 63,800 | - | - |
| 335 107 80107 00000 | | Vehicle Maint | - | - | - | - | 96,669 | - |
| Total Expenditures | | | - | - | 559,846 | 834,999 | 1,216,669 | 1,161,984 |
| Other Financing Sources (OFS) | | | | | | | | |
| 335 090 00170 70010 | | Interfund Transfers In-10 Fund | - | - | - | - | - | - |
| Total Other Financing Sources (OFS) | | | - | - | - | - | - | - |
| Other Financing Uses (OFU) | | | | | | | | |
| 335 095 00170 70010 | | Interfund Transfer Out - 10 Fund | - | - | - | - | 1,336,538 | - |
| Total Other Financing Uses (OFU) | | | - | - | - | - | 1,336,538 | - |
| Net Change in Fund Balance | | | - | - | 810,204 | 792,645 | (1,096,669) | - |
| Fund Balances (deficits), Beginning of Year | | | - | - | - | 810,204 | 1,602,849 | 506,180 |
| Fund Balances (deficits), End of Year | | | - | - | 810,204 | 1,602,849 | 506,180 | 506,180 |

Oconee County, South Carolina
 One-Time Capital Projects Fund (340)
 2026-2027 Budget

| Account Number | Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
|--|---|-------------------|-------------------|-------------------|-------------------|-------------------|---|
| Revenues | | | | | | | |
| 340 080 00953 00000 | Tax Revenues | - | - | - | - | 1,456,538 | - |
| 340 080 00953 76000 | Vehicle Tax Collections | - | - | 50,277 | 113,268 | - | - |
| 340 080 00953 76001 | Bad Checks | - | - | (2) | (10) | - | - |
| 340 080 00953 76002 | Vehicle Refunds | - | - | (265) | (1,184) | - | - |
| 340 080 00953 76003 | Current Year Real Estate (Treasurer) | - | - | 1,145,484 | 1,203,351 | - | - |
| 340 080 00953 76004 | Current Year Real Estate Delinquent Tax (Mar-Jun) | - | - | - | - | - | - |
| 340 080 00953 76005 | Delinquent Tax Real Estate | - | - | 27,699 | 45,551 | - | - |
| 340 080 00953 76006 | Real Estate Bad Check (Treasurer) | - | - | (152) | (207) | - | - |
| 340 080 00953 76007 | Real Estate Bad Check (Treasurer) Penalty | - | - | - | - | - | - |
| 340 080 00953 76009 | Current Year Real Estate Penalty | - | - | - | 2,140 | - | - |
| 340 080 00953 76011 | 2024 Capital Lease Purchase Proceeds | - | - | - | - | - | - |
| 340 080 00953 76012 | Homestead Exemption | - | - | 38,887 | 40,586 | - | - |
| 340 080 00953 76013 | Delinquent Tax Real Estate Penalty | - | - | - | - | - | - |
| 340 080 00953 76014 | Delinquent Tax Bad Check | - | - | - | (153) | - | - |
| 340 080 00953 76015 | Delinquent Tax Bad Check Penalty | - | - | - | - | - | - |
| 340 080 00953 76016 | FILOT Collections | - | - | 63,962 | 71,166 | - | - |
| 340 080 00953 76018 | BMW Collections | - | - | 73 | 178 | - | - |
| 340 080 00953 76019 | Manufacturing Reimbursement | - | - | 12,074 | 12,387 | - | - |
| 340 080 00953 76020 | Motor Carrier Taxes | - | - | 9,277 | 18,383 | - | - |
| 340 080 00953 76023 | Manufacturing PVE Reimbursement | - | - | 12,681 | 13,651 | - | - |
| 340 080 00953 76024 | Heavy Equipment Rental Fee | - | - | 325 | 1,032 | - | - |
| 340 080 00953 76025 | Real Estate Refunds | - | - | (12,156) | (10,864) | - | - |
| 340 080 00953 76026 | Real Estate Refunds Penalty | - | - | - | - | - | - |
| 340 080 00953 76028 | Delinquent Tax Refund | - | - | (145) | (557) | - | - |
| 340 080 00953 76029 | Delinquent Tax Refund Penalty | - | - | - | - | - | - |
| 340 080 00953 76032 | Prior Year Refund | - | - | - | (6,292) | - | - |
| 340 080 00953 76033 | Prior Year Refund Penalty | - | - | - | - | - | - |
| 340 080 00953 76034 | Watercraft Taxes | - | - | 18,965 | 33,149 | - | - |
| 340 080 00953 76035 | Watercraft Bad Checks | - | - | (10) | (0) | - | - |
| 340 080 00953 76036 | Watercraft Refunds | - | - | (76) | (289) | - | - |
| 340 080 00953 76037 | Current Year FILOT Refunds | - | - | - | (4,072) | - | - |
| 340 080 00953 76038 | Delinquent Tax FILOT Refunds | - | - | - | - | - | - |
| Total Revenue | | - | - | 1,366,899 | 1,531,212 | 1,456,538 | - |
| Expenditures | | | | | | | |
| 340 101 30025 00000 | Professional Lodging Ballistic Equipment | - | - | - | 3,724 | - | - |
| 340 101 40031 00295 | Small Equipment - Weaponry Upgrade | - | - | 164,120 | 29,442 | - | - |
| 340 101 50840 91216 | Capital Equipment - Fence at Courthouse | - | - | - | 10,694 | - | - |
| 340 101 80101 00000 | Vehicle Maintenance - Sheriff | - | - | - | 354,637 | - | - |
| 340 104 50840 00282 | Capital Equipment - Bad Creek Radio Tower Site | - | - | 28,656 | - | - | - |
| 340 104 50840 00283 | Capital Equipment - Salem Water Radio Tower | - | - | 1,687 | 36,022 | - | - |
| 340 104 50845 00284 | Capital IT Equipment/Software - HCTC 911 Backup Fin | - | - | 6,985 | 8,015 | - | - |
| 340 106 33022 00285 | Maintenance Buildings/Grounds - Bar Screen | - | - | - | - | 16,870 | - |
| 340 106 33022 00296 | Maintenance Buildings/Grounds - Boiler Replacement | - | - | - | 108,984 | - | - |
| 340 711 50845 00000 | Capital IT Equipment/Software | - | - | - | 40,633 | - | - |
| 340 714 30025 00510 | Professional Courthouse | - | - | - | 4,800 | - | - |
| 340 714 33022 00287 | Maintenance Buildings/Grounds - Public Defender Carpet | - | - | 13,000 | - | - | - |
| 340 714 33022 00723 | Maintenance Buildings/Grounds - Pine Street Dormers | - | - | - | 25,000 | - | - |
| 340 717 50840 00723 | Capital Equipment - Security Pine Street | - | - | - | 12,339 | - | - |
| 340 717 60767 00000 | Contingency | - | - | - | - | 1,024,987 | - |
| 340 718 50840 00288 | Capital Equipment - Six Recycling 30-yard Containers | - | - | 22,937 | 25,063 | - | - |
| 340 718 50840 00289 | Capital Equipment - Six-Eight Compactor/Container Units | - | - | - | 127,000 | - | - |
| 340 718 50840 00291 | Capital Equipment - Transfer Station Wheel Loader | - | - | 385,562 | - | - | - |
| 340 718 50840 00292 | Capital Equipment - Mowing Tractor 110 HP | - | - | 115,455 | - | - | - |
| 340 718 50840 00294 | Capital Equipment - CAT 973 Track Loader | - | - | - | 710,107 | - | - |
| 340 718 50850 00290 | Capital Buildings - Supply Storage | - | - | 2,635 | 20,639 | - | - |
| 340 721 50840 00293 | Capital Equipment - Tire Mount/Balancing Machine | - | - | 19,622 | - | - | - |
| Total Expenditures | | - | - | 760,658 | 1,517,098 | 1,041,857 | - |
| Other Financing Sources (OFS) | | | | | | | |
| 340 090 00170 70010 | Interfund Transfers In-10 Fund | - | - | 704,000 | - | - | - |
| 340 090 00170 70250 | Interfund Transfers In-250 Fund | - | - | 500,000 | - | - | - |
| Total Other Financing Sources (OFS) | | - | - | 1,204,000 | - | - | - |
| Other Financing Uses (OFU) | | | | | | | |
| 340 095 00170 70010 | Interfund Transfer Out - 280 Fund | - | - | - | - | 1,312,836 | 926,200 |
| Total Other Financing Uses (OFU) | | - | - | - | - | 1,312,836 | 926,200 |
| Net Change in Fund Balance | | - | - | 1,810,242 | 14,114 | (898,155) | (926,200) |
| Fund Balances (deficits), Beginning of Year | | - | - | - | 1,810,242 | 1,824,355 | 926,200 |
| Fund Balances (deficits), End of Year | | - | - | 1,810,242 | 1,824,355 | 926,200 | 0 |

Oconee County, South Carolina
 Rock Quarry Enterprise Fund
 2026-2027 Budget

| Account Number | Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
|--|-------------------------------------|------------------|------------------|------------------|------------------|-------------------|---------------------------------------|
| Operating Revenues | | | | | | | |
| 017 080 00805 10340 | Miscellaneous Income | - | 4,837 | 31 | (966) | 50,000 | 50,000 |
| 017 080 00805 15401 | Customer Sales | 7,257,069 | 8,739,768 | 9,093,506 | 8,472,323 | 10,000,000 | 10,800,000 |
| 017 080 00805 15402 | Internal Rock Sales | 224,158 | 365,410 | 409,728 | 396,671 | - | - |
| 017 080 00805 15406 | Credit Application Fees | 1,920 | 2,220 | 3,560 | 2,400 | - | - |
| 017 080 00805 15408 | Credit Card Processing Revenue | 5,146 | 49,632 | 3,766 | (1,366) | - | - |
| 017 080 00805 15409 | Rock Inventory Adjustment | - | 68,330 | (48,085) | - | - | - |
| Total Operating Revenues | | 7,488,293 | 9,230,198 | 9,462,507 | 8,869,062 | 10,050,000 | 10,850,000 |
| Operating Expenses | | | | | | | |
| 017 719 10110 00000 | Salary | 802,857 | 942,668 | 1,030,660 | 1,189,445 | 1,168,320 | 1,246,518 |
| 017 719 10710 00000 | Overtime | 118,660 | 143,903 | 150,234 | 175,685 | 140,000 | 190,000 |
| 017 719 20013 00000 | Social Security/Medicare | 65,925 | 80,899 | 84,925 | 96,301 | 100,086 | 109,894 |
| 017 719 20014 00000 | Retirement | 150,371 | 195,302 | 217,025 | (24,281) | 242,824 | 266,618 |
| 017 719 20015 00000 | Workers Compensation | 60,044 | 55,483 | 39,973 | 39,484 | 534,054 | 67,080 |
| 017 719 20016 00000 | Health Insurance | 271,806 | 226,018 | 215,767 | 258,864 | 201,058 | 317,285 |
| 017 719 20027 00000 | Dental Insurance | 16,454 | 16,133 | 13,792 | 17,925 | 12,100 | 3,726 |
| 017 719 20028 00000 | Vision Insurance | 3,040 | 2,934 | 2,986 | 3,261 | 2,200 | - |
| 017 719 20034 00000 | Long-Term Disability Insurance | - | - | - | - | - | 874 |
| 017 719 20035 00000 | Basic Life & AD&D Insurance | - | - | - | - | - | 115 |
| 017 719 20041 00000 | GASB 68 Pension Expense | (42,396) | 220,736 | (63,513) | - | - | - |
| 017 719 20042 00000 | GASB 75 OPEB Expense | (143,201) | (19,794) | (2,420) | - | - | - |
| 017 719 20360 00000 | Retiree Payment | - | - | - | - | 1,436 | 8,616 |
| Total Salary & Fringe | | 1,303,561 | 1,864,283 | 1,689,427 | 1,756,685 | 2,402,078 | 2,210,726 |
| Acutal Health insurance diff | | 40,127 | 93,192 | 126,809 | 140,569 | 241,583 | |
| Actual Total with Health Ins | | 1,343,688 | 1,957,475 | 1,816,236 | 1,897,254 | 2,643,661 | |
| 017 719 30024 00000 | Maintenance on Equipment | 1,359,190 | 2,521,362 | 1,654,405 | 1,885,636 | 2,500,000 | 2,500,000 |
| 017 719 30025 00000 | Professional | 82,887 | 71,198 | 33,055 | 72,611 | 50,000 | 35,000 |
| 017 719 30037 00000 | Equipment (Leased or Rented) | 65,326 | 59,766 | 40,281 | 64,229 | 110,000 | 140,000 |
| 017 719 30039 00000 | Blasting - Professional Service | 681,033 | 885,137 | 885,190 | 841,086 | 900,000 | 900,000 |
| 017 719 30041 00000 | Telecommunications | 1,685 | 3,928 | 3,429 | 3,981 | 4,100 | 4,100 |
| 017 719 30056 00000 | Date Processing | 4,018 | 4,263 | 9,721 | 11,444 | 1,100 | 12,000 |
| 017 719 30059 00000 | Copier Click Charges | 1,156 | 1,322 | 1,089 | 599 | 1,590 | 1,590 |
| 017 719 30066 00000 | P& L Insurance | 129,723 | 117,073 | 104,059 | 109,417 | 130,000 | 130,000 |
| 017 719 30084 00000 | School/Seminar/Training/Mtg | 1,990 | 2,249 | 9,471 | 3,270 | 12,000 | 9,000 |
| 017 719 30091 00000 | Special Departmental Supplies | 5 | 531 | 969 | 1,715 | 1,500 | 1,500 |
| 017 719 33022 00000 | Maintenance Buildings/Grounds | 19,207 | 42,651 | 41,541 | 32,506 | 120,000 | 170,000 |
| 017 719 34042 00000 | Gas & Fuel Oil | 1,624 | 1,241 | 1,575 | 3,152 | 4,000 | 4,000 |
| 017 719 34043 00000 | Electricity | 155,570 | 162,194 | 151,710 | 152,055 | 170,000 | 170,000 |
| 017 719 34044 00000 | Water/Sewer/Garbage | 3,338 | 3,295 | 3,079 | 3,431 | 5,000 | 5,000 |
| 017 719 40027 00000 | Safety Equipment | 9,192 | 10,670 | 11,268 | 12,553 | 12,500 | 14,000 |
| 017 719 40031 00000 | Non-Capital Equipment | 33,780 | 32,362 | 49,435 | 46,595 | 45,000 | 60,000 |
| 017 719 40032 00000 | Operational | 34,277 | 34,771 | 33,014 | 39,250 | 35,000 | 60,000 |
| 017 719 40034 00000 | Food | 1,997 | 3,123 | 3,253 | 5,655 | 5,000 | 7,500 |
| 017 719 40045 00000 | IT Replacement Eq./Softwr | 4,538 | 8,299 | 3,971 | 922 | 2,300 | 4,000 |
| 017 719 40065 00000 | Clothing/Uniforms | 9,323 | 9,318 | 12,332 | 12,163 | 12,500 | 14,000 |
| 017 719 50840 00000 | Equipment Capital Expenses | - | - | - | - | 1,153,000 | 1,860,000 |
| 017 719 50841 00000 | Replacement Equipment | - | - | - | - | - | 390,000 |
| 017 719 50850 00000 | Buildings Capital Expenses | - | - | - | - | 75,000 | - |
| 017 719 50860 00000 | Land Capital Expense | - | - | - | - | 410,000 | - |
| 017 719 50870 00000 | Vehicles/Equipment Capital Expenses | - | - | - | - | 55,000 | 25,000 |
| 017 719 60055 00000 | Credit Application Fee | 223 | 208 | 1,472 | 975 | 1,000 | 1,000 |
| 017 719 60735 00000 | General Gravel Use | - | 252 | 12,245 | - | - | - |
| 017 719 71132 00000 | Bad Debt Expense | - | - | 7,801 | - | - | - |
| 017 719 80719 00000 | Rock Quarry Vehicle Maintenance | 26,722 | 29,738 | 22,333 | 49,608 | 35,000 | 40,000 |
| 017 719 81719 00000 | Rock Quarry Gasoline | 15,330 | 19,380 | 16,557 | 18,437 | 20,000 | 20,000 |
| 017 719 82719 00000 | Rock Quarry Diesel | 492,824 | 550,772 | 475,091 | 311,639 | 500,000 | 500,000 |
| 017 719 90150 71799 | Rock Inventory (RC) | 53,648 | - | - | - | - | - |
| 017 719 90150 73499 | Depreciation Expense | 1,241,709 | 953,418 | 952,953 | 1,218,261 | 9,000 | 900,000 |
| 017 719 90150 73500 | Depletion Expense | 6,882 | 6,882 | 6,901 | 6,882 | 7,000 | 7,000 |
| Total Operational | | 4,437,196 | 5,535,404 | 4,548,199 | 4,908,073 | 6,386,590 | 7,984,690 |
| Total Operating Expenses | | 5,740,756 | 7,399,685 | 6,237,625 | 6,664,757 | 8,788,667 | 10,195,416 |
| Actual Total Salary & Fringe + Operational + Health Ins | | 5,780,884 | 7,492,878 | 6,364,435 | 6,805,327 | 9,030,251 | |
| Operating Income (Loss) | | 1,747,538 | 3,694,795 | 4,914,307 | 3,960,989 | 1,262,768 | 2,865,310 |

Oconee County, South Carolina
Rock Quarry Enterprise Fund
2026-2027 Budget

| Account Number | Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
|---|----------------------------------|--------------------|--------------------|-------------------|-------------------|--------------------|---------------------------------------|
| Nonoperating Revenues (Expenses) | | | | | | | |
| 017 080 00180 07190 | Insurance Recovery Proceeds | - | 54,761 | - | - | - | - |
| 017 080 00805 10333 | Interest Rock Quarry Investments | (713) | (2,998) | 13,080 | 15,395 | - | - |
| 017 080 00805 73505 | Gain on Sale of Capital Asset | 31,416 | 20,000 | - | 196,179 | - | - |
| 017 719 55100 12018 | Principal - 2018 Capital Lease | - | - | - | - | (570,177) | (597,466) |
| 017 719 55200 12018 | Interest - 2018 Capital Lease | (212,753) | (194,281) | (173,294) | (151,440) | (132,823) | (104,986) |
| 017 719 73505 00000 | Loss on Sale of Capital Asset | - | - | - | (331,336) | - | - |
| Total Nonoperating Revenues (Expenses) | | (182,050) | (122,518) | (160,213) | (271,202) | (703,000) | (702,452) |
| Income (Loss) Before Transfers | | 1,565,488 | 3,572,277 | 4,754,094 | 3,689,787 | 559,768 | 2,162,858 |
| Transfers | | | | | | | |
| 017 090 00170 70010 | Interfund Transfer In-10 Fund | - | - | - | 109,417 | - | - |
| 017 095 00171 70010 | Interfund Transfer Out-10 Fund | (1,000,000) | (1,000,000) | (750,000) | (1,000,000) | (2,000,000) | (4,000,000) |
| Total Transfers | | (1,000,000) | (1,000,000) | (750,000) | (890,583) | (2,000,000) | (4,000,000) |
| Change in Net Position | | 565,488 | 2,572,277 | 4,004,094 | 2,799,204 | (1,440,232) | (1,837,142) |
| Beginning Net Position | | 14,237,927 | 14,803,415 | 17,375,692 | 21,379,785 | 24,178,989 | 22,738,757 |
| Ending Net Position | | 14,803,415 | 17,375,692 | 21,379,785 | 24,178,989 | 22,738,757 | 20,901,615 |

| | | | | | | | |
|---|------------------|------------------|------------------|------------------|----------|----------|--|
| Balance of Net Position Designated for Land Purchase at 6/30 | 1,064,406 | 1,253,609 | 1,679,216 | 1,817,053 | * | * | |
| Currently, \$0.25/ton of rock sold is set aside for future land acquisitions. Additional \$250,000 amounts of net position were added in FY 2025 and budgeted for FY 2026 and FY 2027. * Balances are not updated until after the close of the fiscal year. | | | | | | | |

| Employee Positions | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|---------------------------------------|
| Full Time Employees | 21 | 22 | 22 | 22 | 22 | 23 |
| Life After Lock-Up Staff | 1 | 1 | 1 | 1 | 1 | - |
| Total Employee Positions | 22 | 23 | 23 | 23 | 23 | 23 |

Oconee County, South Carolina
Debt Service Fund 090
2026-2027 Budget

| Account Number | Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
|---------------------------------|-------------------------------------|------------------|------------------|------------------|------------------|------------------|---------------------------------------|
| Revenues | | | | | | | |
| ## 080 00861 76003 | PT CO Pointe West FILOT CY R/E Trea | 217,847 | 60,169 | 756,839 | (1,067,985) | - | - |
| ## 080 00861 76005 | PT CO Pointe West DT RE | - | 8,724 | - | 34,653 | - | - |
| ## 080 00861 76006 | Pointe West RE Bad Check | - | (164,098) | - | - | - | - |
| ## 080 00861 76016 | Pointe West Non-Project 15% FILOT | - | - | - | 1,550,324 | - | - |
| ## 080 00861 76025 | PT Pointe West RE Refunds | - | - | (563,449) | (2,031) | - | - |
| ## 080 00861 76037 | PT Current FILOT Refunds | - | - | - | (77,219) | - | - |
| ## 080 00877 76005 | PT CO 1996 Tri County Tech DT RE | - | - | - | 4 | - | - |
| ## 080 00900 00000 | Debt Service | - | - | - | - | 1,930,500 | 2,749,774 |
| ## 080 00900 76000 | County Bonds Vehicle Collections | 109,542 | 96,590 | 128778.07 | 164050.82 | - | - |
| ## 080 00900 76001 | County Bonds Vehicle Bad Checks | (5) | (7) | (5) | (18) | - | - |
| ## 080 00900 76002 | County Bonds Vehicle Refunds | (1,748) | (1,276) | (1,333) | (1,822) | - | - |
| ## 080 00900 76003 | PT CO County Bonds CY R/E Treas | 1,028,618 | 1,077,125 | 1,718,792 | 1,624,995 | - | - |
| ## 080 00900 76005 | PT CO County Bonds DT RE | 49,410 | 2,195 | 81,448 | 80,141 | - | - |
| ## 080 00900 76006 | PT CO County Bonds RE BC Treasurer | (167) | (21) | (199) | (280) | - | - |
| ## 080 00900 76009 | PT CO County Bonds RE CY RE Pen | - | - | - | 2,884 | - | - |
| ## 080 00900 76012 | PT County Bonds Homestead Exemption | 38,715 | 38,816 | 58,902 | 54,905 | - | - |
| ## 080 00900 76014 | PT County Bonds DT BC | - | - | - | (222) | - | - |
| ## 080 00900 76016 | PT County Bonds FILOT Collection | 63,077 | 76,982 | 95,944 | 95,998 | - | - |
| ## 080 00900 76018 | PT CO County Bonds BMW | 262 | 164 | 218 | 258 | - | - |
| ## 080 00900 76019 | Mfgr Distribution | 10,897 | 7,150 | 18,111 | 16,723 | - | - |
| ## 080 00900 76020 | PT County Bonds Motor Carrier Taxes | 18,327 | 15,449 | 18,723 | 25,950 | - | - |
| ## 080 00900 76023 | County Bonds - Manuf PVE Reimb | 66,587 | 12,869 | 19,021 | 18,429 | - | - |
| ## 080 00900 76024 | PT-Heavy Eq Rental Fee-County Bonds | - | 215 | 621 | 1,446 | - | - |
| ## 080 00900 76025 | PT County Bonds RE Refunds | (10,622) | (19,364) | (18,235) | (14,669) | - | - |
| ## 080 00900 76028 | PT County Bonds DT Refunds | (1,980) | (1,592) | (1,970) | (1,000) | - | - |
| ## 080 00900 76031 | County Bonds Interest Income | 3,690 | 61,523 | 71,197 | 105,845 | - | - |
| ## 080 00900 76032 | PT County Bonds PY Refunds | (18,341) | (7,140) | (5,554) | (10,255) | - | - |
| ## 080 00900 76034 | County Bonds Watercraft Taxes | 32,474 | 30,168 | 42,560 | 47,522 | - | - |
| ## 080 00900 76035 | County Bonds Watercraft Bad Checks | (1) | (3) | (15) | (1) | - | - |
| ## 080 00900 76036 | County Bonds Watercraft Refunds | (349) | (270) | (335) | (480) | - | - |
| ## 080 00900 76037 | PT Current FILOT Refunds | - | - | - | (5,718) | - | - |
| ## 080 00920 76000 | KFD 2022 GO Bond Vehicle Collection | - | - | 4,330 | 8,461 | - | - |
| ## 080 00920 76001 | KFD GO Vehicle Collections | - | - | (2) | (0) | - | - |
| ## 080 00920 76002 | KFD 2022 GO Bond Veh Refunds | - | - | (23) | (130) | - | - |
| ## 080 00920 76003 | KFD 2022 GO Bond Current RE | - | - | 109,579 | 88,562 | - | - |
| ## 080 00920 76005 | KFD 2022 GO Bond Del Tax RE | - | - | 1,655 | (10,066) | - | - |
| ## 080 00920 76006 | KFD 2022 GO Bond RE Bad Check | - | - | - | (63) | - | - |
| ## 080 00920 76009 | 2022 GO Bond-KFTD RE Penalty | - | - | - | 119 | - | - |
| ## 080 00920 76012 | KFD 2022 GO Bond Homestead | - | - | 4,118 | 3,275 | - | - |
| ## 080 00920 76025 | KFD 2022 GO Bond-RE Refunds | - | - | (1,060) | (1,100) | - | - |
| ## 080 00920 76028 | PT DT Refunds 2022 GO Bond-KFTD | - | - | - | (44) | - | - |
| ## 080 00920 76031 | Interest Income-2022 GO Bond Keowee | - | - | - | 1,203 | - | - |
| ## 080 00920 76032 | 2022 GO Bond-KFTD PY Refund | - | - | - | (902) | - | - |
| ## 080 00920 76034 | KFD 2022 GO Bond Watercraft Col | - | - | 3,632 | 5,122 | - | - |
| ## 080 00920 76036 | KFD 2022 GO Bond-Watercraft Refunds | - | - | (19) | (78) | - | - |
| Total Revenue | | 1,606,233 | 1,294,368 | 2,542,269 | 2,736,786 | 1,930,500 | 2,749,774 |
| Expenditures | | | | | | | |
| Principal Payments | | | | | | | |
| ## 854 55100 00000 | 2020 GO Ref Bond Principal Payment | 640,000 | 750,000 | 760,000 | 770,000 | 785,000 | 795,000 |
| ## 858 55100 00000 | Principal Payment - 2016B GO Bond | 366,000 | 373,000 | 379,000 | 386,000 | 392,000 | Paid in Full |
| ## 862 55100 00000 | Principal Pmt-2014 SSRB Ref Bond-PW | 289,000 | 294,000 | 303,000 | 312,000 | | Paid in Full |
| ## 893 55100 00000 | Principal Payments-2019 Keowee Fire | 47,876 | 49,078 | 50,310 | 51,573 | 52,867 | 54,194 |
| ## 896 55100 00000 | Principal Payment - 2013 GO Bond | 175,000 | 180,000 | 190,000 | 195,000 | 200,000 | 210,000 |
| ## 920 55100 00000 | Principal Payments-2022 GOB (KFD) | - | - | 60,591 | 62,948 | 65,397 | 67,941 |
| ## 921 55100 00000 | Principal Payments-2023 GOB | - | - | - | - | - | 255,000 |
| Total Principal Payments | | 1,517,876 | 1,646,078 | 1,742,901 | 1,777,521 | 1,495,264 | 1,382,135 |

Oconee County, South Carolina
Debt Service Fund 090
2026-2027 Budget

| Account Number | Description | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Budget | FY 2027 Administrator Recommendations |
|--|------------------------------------|------------------|------------------|------------------|------------------|------------------|---------------------------------------|
| Interest Payments | | | | | | | |
| ## 854 55200 00000 | 2020 GO Ref Bond Interest Payment | 116,369 | 106,833 | 95,658 | 84,334 | 72,861 | 61,165 |
| ## 858 55200 00000 | Interest Payment - 2016B GO Bond | 32,232 | 25,993 | 19,669 | 13,226 | 6,664 | <i>Paid in Full</i> |
| ## 862 55200 00000 | Interest Pmt-2014 SSRB Ref Bond-PW | 34,143 | 25,907 | 17,528 | 8,892 | | <i>Paid in Full</i> |
| ## 893 55200 00000 | Interest Payments-2019 Keowee Fire | 10,502 | 9,300 | 8,068 | 6,792 | 5,511 | 4,184 |
| ## 896 55200 00000 | Interest Payments - 2013 GO Bond | 45,830 | 40,580 | 34,820 | 28,740 | 22,500 | 15,300 |
| ## 920 55200 00000 | Interest Payments-2022 GOB (KFD) | - | 14,620 | 42,790 | 40,433 | 37,984 | 35,440 |
| ## 921 55200 00000 | Interest Payments-2023 GOB | - | - | 517,361 | 1,250,000 | - | 1,250,000 |
| Total Interest Payments | | 239,076 | 223,232 | 735,894 | 1,432,417 | 145,520 | 1,366,089 |
| Administrative Fees | | | | | | | |
| ## 862 55300 00000 | Admin Fees-2014 SSRB Ref Bond-PW | - | 3,911 | 1,956 | - | | <i>Paid in Full</i> |
| ## 896 55300 00000 | Admin Fees-2013 GO Bond Taxable | 591 | 591 | 591 | 591 | 600 | 600 |
| ## 921 55300 00000 | Admin Fees-2023 GOB | - | - | - | 950 | - | 950 |
| Total Administrative Fees | | 591 | 4,503 | 2,547 | 1,541 | 600 | 1,550 |
| Total Expenditures | | 1,757,543 | 1,873,813 | 2,481,342 | 3,211,479 | 1,641,384 | 2,749,774 |
| Other Financing Sources (OFS) | | | | | | | |
| ## 090 00170 70010 | Interfund Transfers In-10 Fund | - | - | - | - | - | - |
| ## 090 00170 70012 | Interfund Transfers In-12 Fund | - | - | 1,647,491 | - | - | - |
| Total Other Financing Sources (OFS) | | - | - | 1,647,491 | - | - | - |
| Other Financing Uses (OFU) | | | | | | | |
| ## 095 00171 70010 | Interfund Transfer Out-10 Fund | - | - | - | - | - | - |
| Total Other Financing Uses (OFU) | | - | - | - | - | - | - |
| Net Change in Fund Balance | | (151,310) | (579,445) | 1,708,418 | (474,693) | 289,116 | - |
| Fund Balances (deficits), Beginning of Year | | 2,556,188 | 2,404,878 | 1,825,433 | 3,533,851 | 3,059,158 | 3,348,274 |
| Fund Balances (deficits), End of Year | | 2,404,878 | 1,825,433 | 3,533,851 | 3,059,158 | 3,348,274 | 3,348,274 |

**Oconee County, South Carolina
Debt Service Fund 090
2026-2027 Budget**

| Description | General Obligation Bonds | | | | General Obligation Refunding Bond | FY 2027 Totals |
|------------------------------------|----------------------------|-----------------------------|-----------------------------|---------------------------------------|--|-------------------|
| | Series 2023 | Series 2022 | Series 2019 | Series 2013 | Series 2020 | |
| | Wastewater Improvements | Keowee Fire Tax District | Keowee Fire Tax District | OITP - Echo Hills Commerce Park | 2011 GO Bond - Detention Center | |
| Principal | 255,000 | 67,941 | 54,194 | 210,000 | 795,000 | 1,382,135 |
| Interest | 1,250,000 | 35,440 | 4,184 | 15,300 | 61,165 | 1,366,089 |
| Fiscal Charges | 950 | - | - | 600 | - | 1,550 |
| Total Debt Service Payments | 1,505,950 | 103,381 | 58,378 | 225,900 | 856,165 | 2,749,774 |
| Original Principal | 25,000,000 | 1,100,000 | 511,500 | 2,600,000 | 8,000,000 | |
| Outstanding Principal as of 6/30/ | 25,000,000 | 911,064 | 166,697 | 425,000 | 4,105,000 | |
| Term | 20 Years | 15 Years | 10 Years | 15 Years | 11 years | |
| Final Maturity Date | 2043 | 2037 | 2029 | 2028 | 2031 | |
| Coupon Interest Rate(s) | 5.00% | 3.89% | 2.51% | 3-3.6% | 1.49% | |
| Counts Against Debt Limit | Yes | Yes | Yes | Yes | Yes | |

**STATE OF SOUTH CAROLINA
COUNTY OF OCONEE
ORDINANCE 2026-02**

AN ORDINANCE TO ESTABLISH THE BUDGET FOR THE SCHOOL DISTRICT OF OCONEE COUNTY AND TO PROVIDE FOR THE LEVY OF TAXES FOR THE OPERATIONS OF THE SCHOOL DISTRICT OF OCONEE COUNTY FOR THE FISCAL YEAR BEGINNING JULY 1, 2026 AND ENDING JUNE 30, 2027.

BE IT ORDAINED by the County Council for Oconee County, South Carolina (the “County Council”), in accordance with the general law of the State of South Carolina and the Acts and Joint Resolutions of the South Carolina General Assembly, as follows:

SECTION 1

The following amounts are hereby approved for budget purposes and appropriated for the 2026 -2027 fiscal year for the School District of Oconee County:

| | |
|-----------------------|------------------|
| School Operations | \$ 91,136,747 |
| School Debt | <u>9,331,300</u> |
| Total School District | \$100,468,047 |

SECTION 2

A tax of sufficient millage to fund the aforestated appropriations for the School District of Oconee County for the fiscal year beginning July 1, 2026 and ending June 30, 2027 is hereby directed to be levied upon all property eligible to be taxed for this purpose in Oconee County and duly collected.

SECTION 3

The Auditor of Oconee County is hereby requested to recommend to County Council, for approval by County Council, a sufficient millage levy, and the Treasurer of Oconee County is hereby directed to collect sufficient millage on all taxable property in Oconee County on which school taxes may be levied to provide for the aforestated operations appropriations and direct expenditures of the School District of Oconee County for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

SECTION 4

In accordance with the Constitution and general law of the State of South Carolina, and the Acts and Joint Resolutions of the South Carolina General Assembly, the Auditor of Oconee County shall set the millage levy for the debt service requirements of the School District and the Treasurer of Oconee County shall collect sufficient millage on all taxable property in Oconee County on which school taxes may be levied to provide for the debt service requirements of the School District of Oconee County for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

SECTION 5

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 severable.

SECTION 6

All other orders, resolutions, and ordinances of Oconee County, inconsistent herewith, are, to the extent of such inconsistency only, hereby revoked, rescinded, and repealed.

SECTION 7

This Ordinance shall become effective upon approval on third reading and enforced from and after July 1, 2026.

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

OCONEE COUNTY, SOUTH CAROLINA

Matthew Durham
Chairman, Oconee County Council

ATTEST

Jennifer C. Adams
Clerk to County Council

First Reading: May 5, 2026
Second Reading: June 16, 2026
Public Hearings: June 29, 2026
Third Reading: June 29, 2026

**STATE OF SOUTH CAROLINA
COUNTY OF OCONEE
ORDINANCE 2026-03**

AN ORDINANCE TO PROVIDE FOR THE LEVY OF TAXES FOR THE KEOWEE FIRE TAX DISTRICT AND TO ESTABLISH THE BUDGET FOR THE KEOWEE FIRE TAX DISTRICT FOR THE FISCAL YEAR BEGINNING JULY 1, 2026 AND ENDING JUNE 30, 2027.

BE IT ORDAINED by the County Council for Oconee County, South Carolina, (the “County Council”), in accordance with the general law of the State of South Carolina, including, without limitation, Section 4-9-30, South Carolina Code, 1976, as amended and the Acts and Joint Resolutions of the South Carolina General Assembly, as follows:

SECTION 1

For the fiscal year beginning July 1, 2026 and ending June 30, 2027, \$1,350,000 is hereby appropriated for fire protection services in the Keowee Fire Tax District.

| | |
|---|---------------------|
| Keowee Fire Special Tax District | \$ 1,350,000 |
| General Obligation Bond Series 2022 Payment | <u>(103,382)</u> |
| Total Payout of Tax Funding | \$ 1,246,618 |

SECTION 2

A tax of sufficient millage, not to exceed 17.5 mills, to fund the aforesated appropriations for the Keowee Fire Special Tax District for the fiscal year beginning July 1, 2026 and ending June 30, 2027, after crediting against such appropriations all other unrestricted revenue anticipated to accrue to Keowee Fire Special Tax District and any fund balance budgeted to be used during said fiscal year, is hereby directed to be levied on all taxable property, eligible to be lawfully taxed for such purposes, in the Keowee Fire Special Tax District.

SECTION 3

The Auditor of Oconee County is hereby requested to recommend to the Oconee County Council, for approval by Oconee County Council, a sufficient millage levy, and the Treasurer of Oconee County is herein directed to collect sufficient millage on taxable property in the Keowee Fire Special Tax District to provide for the aforesated appropriations and direct expenditures of that Special Tax District for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

SECTION 4

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 5

All other orders, resolutions, and ordinances of Oconee County, inconsistent herewith, are, to the extent of such inconsistency only, hereby revoked, rescinded, and repealed.

SECTION 6

This Ordinance shall become effective upon approval on third reading and enforced from and after July 1, 2026.

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

OCONEE COUNTY, SOUTH CAROLINA

Matthew Durham
Chairman, Oconee County Council

ATTEST

Jennifer C. Adams
Clerk to County Council

First Reading: May 5, 2026
Second Reading: June 16, 2026
Public Hearings: June 29, 2026
Third Reading: June 29, 2026

**STATE OF SOUTH CAROLINA
COUNTY OF OCONEE
ORDINANCE 2026-12**

AN ORDINANCE TO PROVIDE FOR THE LEVY OF TAXES FOR THE CORINTH-SHILOH SPECIAL PURPOSE TAX DISTRICT FOR FIRE PROTECTION AND TO ESTABLISH THE BUDGET FOR THE CORINTH-SHILOH SPECIAL PURPOSE TAX DISTRICT FOR FIRE PROTECTION FOR THE FISCAL YEAR BEGINNING JULY 1, 2026 AND ENDING JUNE 30, 2027.

BE IT ORDAINED by the County Council for Oconee County, South Carolina, (the “County Council”), in accordance with the general law of the State of South Carolina, including, without limitation, Section 4-9-30, South Carolina Code, 1976, as amended and the Acts and Joint Resolutions of the South Carolina General Assembly, as follows:

SECTION 1

For the fiscal year beginning July 1, 2026 and ending June 30, 2027, **\$1,275,850** is hereby appropriated for fire protection services in the Corinth-Shiloh Special Purpose Tax District for Fire Protection.

| | |
|--|---------------------|
| Corinth-Shiloh Special Purpose Tax District for Fire Protection | <u>\$ 1,275,850</u> |
| Total Payout of Tax Funding | \$ 1,275,850 |

SECTION 2

A tax of sufficient millage, not to exceed 25 mills, to fund the aforesated appropriations for the Corinth-Shiloh Special Purpose Tax District for Fire Protection for the fiscal year beginning July 1, 2026 and ending June 30, 2027, after crediting against such appropriations all other unrestricted revenue anticipated to accrue to Corinth-Shiloh Special Purpose Tax District for Fire Protection and any fund balance budgeted to be used during said fiscal year, is hereby directed to be levied on all taxable property, eligible to be lawfully taxed for such purposes, in the Corinth-Shiloh Special Purpose Tax District for Fire Protection.

SECTION 3

The Auditor of Oconee County is hereby requested to recommend to the Oconee County Council, for approval by Oconee County Council, a sufficient millage levy, and the Treasurer of Oconee County is herein directed to collect sufficient millage on taxable property in the Corinth-Shiloh Special Purpose Tax District for Fire Protection to provide for the aforesated appropriations and direct expenditures of that Special Tax District for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

SECTION 4

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 5

All other orders, resolutions, and ordinances of Oconee County, inconsistent herewith, are, to the extent of such inconsistency only, hereby revoked, rescinded, and repealed.

SECTION 6

This Ordinance shall become effective upon approval on third reading and enforced from and after July 1, 2026.

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

OCONEE COUNTY, SOUTH CAROLINA

Matthew Durham
Chairman, Oconee County Council

ATTEST

Jennifer C. Adams
Clerk to County Council

First Reading: May 5, 2026
Second Reading: June 16, 2026
Public Hearings: June 29, 2026
Third Reading: June 29, 2026

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You may include a photo. We will contact you if we find your pet.



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in 80 S.C. newspapers for only \$375. Your 25-word classified will reach more than 2.1 million readers.
Call Randall Savely

at the S.C. Newspaper Network, 1-888-727-7377

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1-888-727-7377.

HOUSES FOR SALE

PUBLISHERS NOTICE
All real estate advertising in this newspaper is subject to Federal Fair Housing Act of 1968 which makes it illegal to advertise "any preference, limitation or discrimination" based on race, color, religion, sex, handicap, familial status or national origin, or intention to make any such preference, limitation or discrimination." This newspaper will not knowingly accept any advertising for real estate which is in violation of the law. Our readers are hereby informed that all dwellings advertised in this newspaper are available on an equal opportunity basis.

LEGALS

STATE OF SOUTH CAROLINA
THE COURT OF COMMON PLEAS
COUNTY OF OCONEE

IN TENTH JUDICIAL CIRCUIT
COUNTY OF OCONEE 2026-CP-37-65

SUMMONS FOR RELIEF AND NOTICE OF AUTHORIZATION FOR ENTRY OF FINAL JUDGMENT

Eva Denise Knox, Plaintiff,
-vs-
Doretta Yvette Knox and South Carolina Department of Revenue, Defendants. TO THE DEFENDANT ABOVE NAMED: YOU ARE HEREBY SUMMONED and required to Answer the Complaint in this matter, a copy of which is herewith served upon you, and to serve a copy of your Answer to the Complaint upon the undersigned at their offices at 107 North Fairplay Street [or at P.O. Box 795] in Seneca, South Carolina, thirty days after service hereof upon you, exclusive of the day of such service, and if you fail to Answer the Complaint within that time, the Plaintiff will apply to the Court for the relief sought therein. YOU WILL FURTHER TAKE NOTICE that should you fail to answer the foregoing Summons, the Plaintiff will move for a general Order of Reference in this case to the Master in Equity for this County, which Order shall, pursuant to Rule 53 of the South Carolina Rules of Civil Procedure, specifically provide that the Master is authorized and empowered to enter a final judgment in this case and any appeal from the final judgment entered herein to be made directly to the Supreme Court.
DERRICK, FITTER, WILLIAMS & MORRIS, PA
s/Emma W. Morris
Emma W. Morris (SC Bar #9080)
107 North Fairplay Street
Seneca SC 29678
864-882-2747
emma@drwmlaw.com
ATTORNEYS FOR PLAINTIFF
January 27, 2026

LEGAL NOTICE
The Seneca Board of Architectural Review will hold a regularly scheduled meeting on Monday, June 22nd, 2026, at 6:00 pm in the Council Chambers of City Hall to hear the following Certificate of Appropriateness Application:
Property Owner: 34N82W, LLC
Tax Map Number: 520-29-13-008
Property Location: 124 Ram Cat Alley
Description of proposed action: Storage Building/Mural on Cooler
LEGAL NOTICE
The Seneca Board of Architectural Review will hold a regularly scheduled meeting on Monday, June 22nd, 2026, at 6:00 pm in the Council Chambers of City Hall to hear the following Certificate of Appropriateness Application:
Property Owner: Cross Creek Development of Oconee, Inc
Tax Map Number: 520-29-09-013
Property Location: 113 Ram Cat Alley
Description of proposed action: Sign with Internal Lighting
LEGAL NOTICE
The Seneca Board of Architectural Review will hold a regularly scheduled meeting on Monday, June 22nd, 2026, at 6:00 pm in the Council Chambers of City Hall to hear the following Certificate of Appropriateness Application:
Property Owner: 6860, LLC
Tax Map Number: 520-29-13-014
Property Location: 103 N Townville Street
Description of proposed action: Roof System/Storage/Stage(deck)
NOTICE OF APPLICATION
Notice is hereby given that Oak House intends to apply to the South Carolina Department of Revenue for a license/permit that will allow the sale and On Premises consumption of Beer, Wine & Liquor at 115 Broad Street, Central, SC 29630
Protests must be mailed to: S.C. Department of Revenue, ABL SECTION, P.O. Box 125, Columbia, SC 29214-097.

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Protests must be mailed to: S.C. Department of Revenue, ABL SECTION, P.O. Box 125, Columbia, SC 29214-097.

To object to the issuance of this permit license, written protest must be post-marked no later than June 5th, 2026.

For a protest to be valid, it must be in writing, and should include the following information:

- (1) The name, address and telephone number of the person filing the protest;
- (2) The specific reasons why the application should be denied;
- (3) That the person protesting is willing to attend a hearing (if one is requested by the applicant);
- (4) That the person protesting resides in the same county where the proposed place of business is located or within five miles of the business; and,
- (5) The name of the applicant and the address of the premises to be licensed.

Protests must be mailed to: S.C. Department of Revenue, ABL SECTION, P.O. Box 125, Columbia, SC 29214-097.

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

SUMMONS AND NOTICE OF FILING OF COMPLAINT (NON-JURY) Quiet Title Action

2026-CP-37-00263
Patrick Coates, Plaintiff,
vs.
Thomas Marion Poole, Patrick Walter Casey, and if Patrick Walter Casey be deceased then any children and heirs at law to the Estate of Patrick Walter Casey, distributees and devisees at law to the Estate of Patrick Walter Casey, and if any of the same be dead any and all persons entitled to claim under or through them also all other persons unknown claiming any right, title, interest or lien upon the real estate described in the complaint herein; Any unknown adults, any unknown infants or persons under a disability being a class designated as John Doe, and any persons in the military service of the United States of America being a class designated as Richard Roe; and Jane Doe and Mary Roe, representing all unknown persons having or claiming to have any right, title or interest in or to, or lien upon, the real estate described as 130 Winchester Drive Westminister, South Carolina, TMS number 316-02-01-035, their heirs and assigns, and all other persons, firms, or corporations entitled to claim under, or by or through the above-named Defendants, and all other persons or entities unknown claiming any right, title, interest, estate in, or lien upon, the real estate described as 130 Winchester Road, Westminister, Oconee County, South Carolina, TMS number 316-02-01-035; Peter Casey, Zachary Casey, The Oconee County Delinquent Tax Collector, and The Oconee County Treasurer, Defendants.

TO THE DEFENDANTS, ABOVE NAMED: YOU ARE HEREBY SUMMONED and required to answer the Complaint herein, a copy of which is herewith served upon you, or otherwise appear and defend, and to serve a copy of your Answer to said Complaint upon the subscriber at his office, 240 Stoneridge Drive, Suite 400, Columbia, SC 29210, within thirty (30) days after service hereof, except as to the United States of America, which shall have sixty (60) days, exclusive of the day of such service, and if you fail to answer the Complaint within the time aforesaid, or otherwise appear and defend, the Plaintiff in this action will apply to the Court for the relief demanded therein, and judgment by default will be rendered against you for the relief demanded in the Complaint. TO MINOR S OVER FOURTEEN YEARS OF AGE, AND/OR TO MINOR S UNDER FOURTEEN YEARS OF AGE AND THE PERSON WITH WHOM THE MINOR S RESIDES, AND/OR TO PERSONS UNDER SOME LEGAL DISABILITY: YOU ARE FURTHER SUMMONED AND NOTIFIED to apply for the appointment of a guardian ad litem within thirty (30) days after the service of this Summons and Notice upon you. If you fail to do so, application for such appointment will be made by the Plaintiff immediately and separately and

such application will be deemed absolute and total in the absence of your application for such an appointment within thirty (30) days after the service of the Summons and Complaint upon you. YOU WILL ALSO TAKE NOTICE that should you fail to Answer the foregoing Summons, the Plaintiff will move for an Order of Reference of this case to the Master-in-Equity for this County, which Order shall, pursuant to Rule 53 of the South Carolina Rules of Civil Procedure, specifically provide that the said Master-in-Equity is authorized and empowered to enter a final judgment in this case with appeal only to the South Carolina Court of Appeals pursuant to Rule 203 d 1 of the SCACR, effective June 1, 1999.

NOTICE OF FILING OF SUMMONS AND COMPLAINT TO THE DEFENDANTS ABOVE NAMED: YOU WILL PLEASE TAKE NOTICE that the foregoing Summons, along with the Complaint, were filed in the Office of the Clerk of Court on March 26, 2026.
NOTICE OF APPOINTMENT OF ATTORNEY FOR DEFENDANTS IN MILITARY SERVICE

TO UNKNOWN OR KNOWN DEFENDANTS THAT MAY BE IN THE MILITARY SERVICE OF THE UNITED STATES OF AMERICA ALL BEING A CLASS DESIGNATED AS RICHARD ROE: YOU ARE FURTHER SUMMONED AND NOTIFIED that Plaintiff's attorney has applied for the appointment of an attorney to represent you. If you fail to apply for the appointment of an attorney to represent you within thirty (30) days after the service of this Summons and Notice upon you Plaintiff's appointment will be made absolute with no further action from Plaintiff.

THIS IS A COMMUNICATION FROM A DEBT COLLECTOR. THE PURPOSE OF THIS COMMUNICATION IS TO COLLECT A DEBT AND ANY INFORMATION OBTAINED WILL BE USED FOR THAT PURPOSE, EXCEPT AS STATED BELOW IN THE INSTANCE OF BANKRUPTCY PROTECTION. IF YOU ARE UNDER THE PROTECTION OF THE BANKRUPTCY COURT OR HAVE BEEN DISCHARGED AS A RESULT OF A BANKRUPTCY PROCEEDING, THIS NOTICE IS GIVEN TO YOU PURSUANT TO STATUTORY REQUIREMENT AND FOR INFORMATIONAL PURPOSES AND IS NOT INTENDED AS AN ATTEMPT TO COLLECT A DEBT OR AS AN ACT TO COLLECT, ASSESS, OR RECOVER ALL OR ANY PORTION OF THE DEBT FROM YOU PERSONALLY.

s/John S. Kay
May 11, 2026
John S. Kay S.C. Bar No. 7914
Attorney for Plaintiff
240 Stoneridge Drive, Suite 400
Columbia, SC 29210
803-726-2700
John.kay@hutchenslawfirm.com

Oconee County Council will hold a special meeting and public hearing at 6 p.m. on Monday, June 29, 2026 in council chambers located at 415 S. Pine St., Walhalla, SC for the following:

ORDINANCE 2026-01 AN ORDINANCE TO ESTABLISH THE BUDGET FOR OCONEE COUNTY AND PROVIDE FOR THE LEVY OF TAXES FOR ORDINARY COUNTY PURPOSES, FOR THE TRI-COUNTY TECHNICAL COLLEGE SPECIAL REVENUE FUND, FOR THE EMERGENCY SERVICES PROTECTION SPECIAL REVENUE FUND, FOR THE ROAD MAINTENANCE SPECIAL REVENUE FUND, FOR THE VICTIM SERVICES SPECIAL REVENUE FUNDS, FOR THE STATE ACCOMMODATIONS TAX SPECIAL REVENUE FUND, FOR THE LOCAL ACCOMMODATIONS TAX SPECIAL REVENUE FUND, FOR THE COMMUNITY HEALTH AND COMMUNITY SERVICES SPECIAL REVENUE FUND, FOR THE ECONOMIC DEVELOPMENT CAPITAL PROJECT FUND, FOR THE BRIDGE AND CULVERT CAPITAL PROJECT FUND, FOR THE CAPITAL VEHICLE / EQUIPMENT FUND, FOR THE PARKS, RECREATION, AND TOURISM CAPITAL PROJECTS FUND, FOR THE FIRE / EMERGENCY SERVICES CAPITAL VEHICLE AND EQUIPMENT FUND, FOR THE GENERAL ONE TIME CAPITAL FUND, AND FOR THE DEBT SERVICE FUND, ALL IN OCONEE COUNTY FOR THE FISCAL YEAR BEGINNING JULY 1, 2026 AND ENDING JUNE 30, 2027.

ORDINANCE 2026-02 AN ORDINANCE TO ESTABLISH THE BUDGET FOR THE SCHOOL DISTRICT OF OCONEE COUNTY AND TO PROVIDE FOR THE LEVY OF TAXES FOR THE OPERATIONS OF THE SCHOOL DISTRICT OF OCONEE COUNTY FOR THE FISCAL YEAR BEGINNING JULY 1, 2026 AND ENDING JUNE 30, 2027.

ORDINANCE 2026-03 AN ORDINANCE TO PROVIDE FOR THE LEVY OF TAXES FOR THE KEOWEE FIRE TAX DISTRICT AND TO ESTABLISH THE BUDGET FOR THE KEOWEE FIRE TAX DISTRICT FOR THE FISCAL YEAR BEGINNING JULY 1, 2026 AND ENDING JUNE 30, 2027.

ORDINANCE 2026-12 AN ORDINANCE TO PROVIDE FOR THE LEVY OF TAXES FOR THE CORINTH-SHILOH SPECIAL PURPOSE TAX DISTRICT FOR FIRE PROTECTION AND TO ESTABLISH THE BUDGET FOR THE CORINTH-SHILOH SPECIAL PURPOSE TAX DISTRICT FOR FIRE PROTECTION FOR THE FISCAL YEAR BEGINNING JULY 1, 2026 AND ENDING JUNE 30, 2027.

Westminister, SC 29693. To object to the issuance of this license and/or permit, submit an ABL-20 protest form by June 20th, 2026.

NOTICE OF SALE
NOTICE OF SALE CIVIL ACTION NO. 2024-CP-37-00404 BY VIRTUE OF the decree heretofore granted in the case of: Cliff Adams a/k/a Clifton F. Adams, III, Kirsten Adams, and Teresa Curry v. Natasha Herrick, the undersigned Clerk of Court for Oconee County, South Carolina, will sell on July 6, 2026 at 11:00 AM, or on another date thereafter as approved by the Court, at the Courthouse, City of Walhalla, State of South Carolina, to the highest bidder: ALL THAT CERTAIN PIECE, PARCEL OR LOT OF LAND SITUATE, LYING AND BEING IN THE STATE OF SOUTH CAROLINA, COUNTY OF OCONEE, TOWN OF SENECA, BEING KNOWN AND DESIGNATED AS LOT NUMBER FIVE HUNDRED (500) IN THE PLAT OF THE TOWN OF SENECA, CONTAINING ONE-HALF 1/2 ACRE, MORE OR LESS, FRONTING ON THE NORTH SIDE OF THE OLD WALHALLA ROAD 104 1/2 FEET, BOUNDED ON THE NORTH BY LOT NO. 569, ON THE EAST BY LOT NO. 501, ON THE SOUTH BY THE OLD WALHALLA ROAD, AND ON THE WEST BY LOT NO. 499. THIS IS THE PROPERTY CONVEYED BY THE DECEDENT BY DEED OF BARBARA W. ADAMS, AS PERSONAL REPRESENTATIVE OF THE ESTATE OF CLIFTON F. ADAMS, II RECORDED MAY 13, 1993 IN DEED BOOK 731 AT PAGE 180 IN THE REGISTER OF DEEDS OFFICE OF OCONEE COUNTY, SC.

CURRENT ADDRESS OF PROPERTY: 510 W. North 3rd Street, Seneca, SC TMS: 520-22-04-011 TERMS OF SALE: The successful bidder, other than the Plaintiff, will deposit with the Clerk of Court, at conclusion of the bidding, five percent (5%) of his bid, in cash or equivalent, as evidence of good faith, same to be applied to the purchase price in case of compliance, but in the case of non-compliance to be forfeited and first applied to the costs incurred by the Plaintiff related to the sale and the balance then applied to the Plaintiff's debt in a manner suitable to the Plaintiff. Should the last and highest bidder fail to comply with the other terms of the bid within twenty (20) days, then the Clerk of Court may re-sell the property on the same terms and conditions on some subsequent Sales Day. The bidding shall not remain open after the date of sale and shall be final on that date, and compliance with the bid may be made immediately. Purchaser to pay for documentary stamps on the Deed, the statutory commission on sale, deed preparation costs, recording costs, and transfer taxes. The sale shall be subject to taxes and assessments, existing easements and restrictions, easements and restrictions of record and any other senior encumbrances. In the event an agent of Plaintiff does not appear at the time of sale, the within property shall be withdrawn from sale and sold at the next available sales date upon the terms and conditions as set forth in the Judgment of Foreclosure and Sale or such terms as may be set forth in a supplemental order.

Oconee County Clerk of Court
Tonnsen Bach, LLC
1306 S. Church Street
Greenville, SC 29609
Attorneys for Plaintiffs
Phone (864) 236-5013
Fax (864) 312-4191

Early Notice and Public Review of a Proposed Activity in a Floodplain and Wetland To: All interested Agencies, Groups, and Individuals: This is to give notice that HUD under Part 50 has determined that the following proposed action under Section 221(d)(4) under U.S. Department of Housing and Urban Development, Multifamily Housing is located in the Special Flood Hazard Area (SFHA) Zone AE, 100-year floodplain, FFRMS floodplain, and wetland areas, and HUD will be identifying and evaluating practicable alternatives to locating the action in the floodplain and wetlands and the potential impacts on the floodplain and wetlands from the proposed action, as required by Executive Orders 11988, 11990, and 13690, in accordance with HUD regulations at 24 CFR 55.20 Subpart C Procedures for Making Determinations on Floodplain Management and Protection of Wetlands. The Subject Property is located at 1300 East South 6th Street in Seneca, Oconee County, South Carolina. The Subject Property consists of a 13.67-acre portion of one larger 27.077-acre irregular-shaped parent parcel, identified by the Oconee County Assessor as Parcel ID 520-43-01-001. The parent parcel is currently developed with the former Seneca Cotton Mill plant. The Subject Property comprises Phase I of a four-phase development plan. The proposed development includes substantial rehabilitation converting a portion of a former cotton mill into 154 residential units and amenity areas. Six existing structures (Buildings 1-6) at the Subject Property will be converted to residential use. The proposed development comprises a multifamily residential development, to be known as the Seneca Mill Lofts. Per the effective Federal Emergency Management Agency (FEMA) Flood Insurance Rate Map (FIRM), Community Map Panel # 45073C0345C, dated September 11, 2009, the Subject Property Flood Zone Determination appears to be primarily Zone X, defined as an area outside the 100-year and 500-year floodplains, with portions along the east side of the Subject Property mapped in Special Flood Hazard Area (SFHA) Zone AE, designated as an area within the 100-year flood zone associated with Martin Creek Tributary 1. A Floodplain Development Permit Application and No-Impact Certification was prepared, and a No-Rise / No-Impact Certification was certified by a licensed engineer on July

3, 2024. The City of Seneca reviewed the no-rise certification documentation and confirmed that & there are no structures proposed within the 100-year floodplain (Zone AE) and that the development will not result in any increase in the base flood elevations & issued a Confirmation of Compliance with Floodplain Regulations and Site Plan Approval, dated June 12, 2025. An application for a Conditional Letter of Map Revision (CLOMR) was submitted for the Subject Property in August 2025 under Application ID R5541037647501. The CLOMR will remove portions of the Subject Property from the SFHA Zone AE 100-year floodplain. The CLOMR includes an updated stream centerline to follow the existing culvert alignment, which indicates that the stream centerline will be routed through a culvert pipe, effectively removing significant areas along the southern and eastern portions of the Subject Property from the SFHA. The revised SFHA will comprise an area along the streamline on the northeastern portion of the property, within the storm pipe along the eastern portion of the property, areas along the streamline on the southern portion of the property, and a larger area on the southern portion of the property. Areas of the proposed development at the Subject Property that will remain within the SFHA floodplain primarily include landscaping and undeveloped areas. No structures will be located within the SFHA. Using the Freeboard Value Approach (FVA) for determining the Federal Flood Risk Management Standard (FFRMS) floodplain, the FFRMS floodplain elevation is defined as 2-feet above the 100-year flood zone base flood elevation (bfe). A review of the grading plans and FFRMS elevations indicates that areas of the proposed development at the Subject Property mapped within the FFRMS floodplain include, but are not limited to, driveways, parking areas, walkways, landscaping, a pond, and undeveloped areas. Per the National Wetlands Inventory (NWI) Mapper, a Riverine Wetland is depicted on the eastern portion and a freshwater pond is depicted on the southeastern portion of the Subject Property. An aquatic resource delineation was completed on the Subject Property and identified one wetland (W1), one pond (P1), and two streams (S1 and S2) located at the site. Wetland W1 is 0.29 acres in size and located on the southern portion of the Subject Property, to the south of P1. Pond P1 is 1.09 acres in size and located on the southern portion of the Subject Property, to the north of W1. Stream S1 flows along the eastern portion of the site from the northeast property boundary to the southern property boundary. Stream S1 flows onto the site at the northeast corner, along the northeast side of the site for 372.58 linear feet, enters a culvert and flows through a pipe under a parking lot along the east side of the site and exits the pipe from a culvert, flows 475.58 feet along the southeast side of the site, passes through W1 before entering a culvert along the southern border where it exits the site on the southern portion. Stream S2 is 143.78 linear feet and located entirely on the southern portion of the site. Stream S2 passes through W1 and confluences with S1. No direct impacts are anticipated to the wetland areas during the construction of site improvements during any phases of the development. As such, concurrence was not completed by the US Army Corps of Engineers (USACE) as no direct impacts are planned and no actions will be taken which would require a permit. There are three primary purposes for this notice. First, people who may be affected by activities in floodplain and wetlands and those who have an interest in the protection of the natural environment should be given an opportunity to express their concerns and provide information about these areas. Commenters are encouraged to offer alternative sites outside of the floodplain and wetlands, alternative methods to serve the same project purpose, and methods to minimize and mitigate impacts. Second, an adequate public notice program can be an important public educational tool. The dissemination of information and request for public comment about floodplain and wetlands can facilitate and enhance Federal efforts to reduce the risks and impacts associated with the occupancy and modification of these special areas. Third, as a matter of fairness, when the Federal government determines it will participate in actions taking place in floodplain and wetlands, it must inform those who may be put at greater or continued risk. Written comments must be received by HUD at the following address on or before June 15, 2026: HUD, 400 W Bay Street, Suite 1015, Jacksonville, Florida 32202, Attention: Mark Malec, Branch Chief, Technical Team. Mark Malec's direct phone number is (904) 208-6054 and email is Mark.E.Malec@hud.gov. A full description of the project may also be reviewed from 8am to 5pm at the same address as above. Comments may also be submitted via email at southeast.production@hud.gov. Jonathan Mosley, acting in his capacity as Production Division Director of the HUD Multifamily Southeast Regional Center, is the HUD Approving Official.

NOTICE OF APPLICATION

Notice is hereby given that AVRP Retail LLC intends to apply to the South Carolina Department of Revenue for a license and/or permit that will allow the sale and off premises consumption of beer and wine at 13000 Clemson Blvd, Seneca, SC 29678. To object to the issuance of this license and/or permit, submit an ABL-20 protest form by June 22nd, 2026. Submit the ABL-20 online at MyDORWAY.dor.sc.gov, or email to ABL@dor.sc.gov.

THE JOURNAL

PUBLISHER'S AFFIDAVIT

STATE OF SOUTH CAROLINA COUNTY OF OCONEE


OCONEE COUNTY COUNCIL

IN RE:


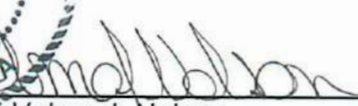
BEFORE ME the undersigned, a Notary Public for the State and County above named, This day personally came before me, Larry Davidson, who being first duly sworn according to law, says that he is the General Manager of **THE JOURNAL**, a newspaper published Tuesday through Saturday in Seneca, SC and distributed 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

January 10, 2026

the rate charged therefore is not in excess of the regular rates charged private individuals for similar insertions.



Larry Davidson
General Manager

Velma J. Nelson
Notary Public
State of South Carolina

Subscribed and sworn to before me this
1/10/2026

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HOUSES FOR SALE

PUBLISHERS NOTICE

All real estate advertising in this newspaper is subject to Federal Fair Housing Act of 1968 which makes it illegal to advertise "any preference, limitations or discrimination" based on race, color, religion, sex, handicap, familial status or national origin, or intention to make any such preference, limitation or discrimination." This newspaper will not knowingly accept any advertising for real estate which is in violation of the law. Our readers are hereby informed that all dwellings advertised in this newspaper are available on an equal opportunity basis.

LEGALS

Public Notice

Linda A. Traylor, Director of the South Carolina Department of Health and Environmental Control, is authorizing construction in Navigable Waters Permit to remove 177 cubic yards of silt by using an excavator on a barge at the edge of the shoreline and transported by barge to the off-load staging area. The silt will be removed from under and around the privately owned dock located at 122 Fair Haven Ct in Seneca, SC on Lake Keowee. Comments will be received by South Carolina Department of Health and Environmental Control at 2600 Bull St, Columbia SC 29201, ATTN: Charles Hightower, Division of Water Quality, until January 23, 2025.

Public Notice

Sharon Swindale has applied to the South Carolina Department of Health and Environmental Control for a Construction in Navigable Waters Permit to remove 256 cubic yards of silt by using an excavator on a barge at the edge of the shoreline and transported by barge to the off-load staging area. The silt will be removed from under and around the privately owned dock located at 13058 Janda Road in Seneca, SC on Lake Keowee. Comments will be received by South Carolina Department of Health and Environmental Control at 2600 Bull St, Columbia SC 29201, ATTN: Charles Hightower, Division of Water Quality, until January 23, 2025.

The Oconee County Aeronautics Commission meeting scheduled for Thursday January 29, 2026 has been canceled.

The meeting will instead be held on Tuesday January 27, 2026 at 3:30 pm in the Oconee County Chambers located at 415 S. Pine St., Walhalla, SC.

MEETING NOTICE OF THE PIONEER RURAL WATER DISTRICT

5500 West-Oak Hwy., Westminster, SC
Tuesday January 13, 2026 @ 3:00 pm

Agenda:
Call To Order
Concerns of the District
Limited: 2 citizens per meeting, for 5 minutes,
prior scheduling required.
Agenda & Non Agenda Items: Combined both are limited to a total of forty (40) minutes, four (4) minutes per person.
Approval of Minutes
Financial Report / System Report
Treatment Plant PER Discussion
Old Business
New Business
Adjourn

The Oconee County Council will meet in 2026 on the first and third Tuesday of each month with the following exceptions:

June and November meetings, which will be only on the third Tuesday of each of these months; October and December meetings, which will be only on the first Tuesday of each of these months.

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 beginning at 9:00 a.m. on Friday, February 20, 2026 to establish short- and long-term goals.

This meeting will be held off-site at Tri-County Technical College, Oconee Campus, conference room located at 552 Education Way, Westminster, South Carolina.

Oconee County Council will also meet on Tuesday, January 5, 2027 in Council Chambers at which point they will establish their 2027 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 2026 prior to County Council meetings on the following dates/times in Council Chambers located at 415 South Pine Street, Walhalla, South Carolina unless otherwise advertised.

The Law Enforcement, Public Safety, Health, & Welfare Committee at 4:30 p.m. on the following dates: February 17, May 19, July 21, & September 15, 2026.

The Transportation Committee at 4:30 p.m. on the following dates: February 17, May 19, July 21, & September 15, 2026.

The Real Estate, Facilities, & Land Management Committee at 4:30 p.m. on the following dates: April 7, June 16, August 18, & October 06, 2026. The Planning & Economic Development Committee at 4:30 p.m. on

the following dates: April 7, June 16, August 18, & October 06, 2026. The Budget, Finance, & Administration Committee at 9:00 a.m. on the following dates: Friday, February 20th [Strategic Planning Retreat], Friday, February 27th [Budget Workshop] and 4:30 p.m. on the following dates: March 3, April 21, & May 5, 2026.

The Corinth-Shiloh Fire Commission will meet during 2026 on the third Thursday of each month. All Commission meetings, unless otherwise noted, will be held at the Corinth-Shiloh Fire Department, 940 Old Clemson Highway, Seneca, SC 29672, at 6:00 p.m. in the training room.

The Commission will hold two budget workshops on Tuesday, February 12, and Tuesday, March 6, at 6:00 p.m. at the fire department. The annual budget meeting will be held on Thursday, March 19, 2026, at 6:00 p.m.

Additional Commission meetings and/or workshops may be scheduled throughout the year as needed. A monthly schedule is available at the fire department.

Members of the Commission are invited to attend Corinth-Shiloh Volunteer Fire Department meetings, trainings, and community activities. These events will have no Commission agenda items and no Commission action will be taken. The monthly department meeting is held on the first Monday of each month. Training is held on the third Monday of each month, as well as the Saturday following the third Monday. A monthly schedule of activities, including dates and times, is available at the fire department.

Several fire department ceremonies are planned for 2026, to which the Fire Commission is invited. These events will have no Commission agenda items and no Commission action will be taken. Scheduled events include Meet the Chief on January 15 from 5:00 p.m. to 6:00 p.m., and the Transfer of Command on Friday, February 27, at 6:00 p.m. Summer and fall family events, Station Open Houses and other community fire department events, and the annual Christmas dinner has not yet been scheduled. Once

finalized, dates, times, and locations will be available at the fire department. These events will have no Commission agenda items and no Commission action will be taken.

Commission agendas will be available and publicized no later than the day prior to the scheduled meeting and/or workshop at www.corinthshilohfd.com. All meetings and workshops, with the exception of executive sessions, are open to the public.

CLASSIFIEDS WORK!

Oconee County Council

Oconee County
Administrative Offices
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Walhalla, SC 29691

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Matthew Durham
Chairman
District II

Don Mize
Vice Chairman
District III

Thomas James
Chairman Pro Tem
District IV

J. Glenn Hart
District V



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Sec. 2-61. - Access to and conduct at county meetings, facilities and property.

(a) *Purpose.* The county council has determined that it is necessary to regulate access to county facilities, grounds and property in order to ensure the safety and security of the public who visit these areas or the county employees who serve them. **The conduct of persons who visit county facilities and/or who have contact with county employees must also be regulated to preserve public order, peace and safety.** The regulation of access and conduct must be balanced with the right of the public to have reasonable access to public facilities and to receive friendly, professional service from county employees. These regulations apply to all county facilities and meetings, as defined below, for and over which county council exercises control and regulation, and to the extent, only, not pre-empted by state or federal law.

(b) *Definitions.* The following words, terms and phrases, when used in this section, shall have the meanings ascribed to them in this subsection, except where the context clearly indicates a different meaning:

Facility means any building, structure, or real property owned, leased, rented, operated or occupied by the county or one of its departments, offices or agencies.

***Meeting* means any assemblage of persons for the purpose of conducting county governmental business, operations or functions or any assemblage of persons within a county governmental facility.** The term "meeting" includes, but is not limited to, county council meetings, county board and committee and staff meetings, trials, hearings and other proceedings conducted in the courts of general sessions and common pleas, family court, master-in-equity, probate court and magistrate's court; and other meetings by entities duly authorized by the county council.

(c) *Prohibited acts.* It shall be unlawful for any person to:

- (1) **Utter loud, obscene, profane, threatening, disruptive or abusive language or to engage in any disorderly or disruptive conduct that impedes, disrupts or disturbs the orderly proceedings of any meeting,** or operations of any department or function of the county government, including, without limitation, speaking when not explicitly recognized and authorized to do so by the presiding official in such meeting.
- (2) Bring, carry, or otherwise introduce any firearm, knife with blade longer than two inches or other dangerous weapon, concealed or not concealed, into any facility or meeting. This prohibition does not apply to law enforcement personnel or any other person whose official, governmental duties require them to carry such firearm, knife, or other weapon.
- (3) Engage in partisan political activity, including speech, in any meeting not authorized and called for the purpose of partisan political activity and explicitly authorized for such purpose in the facility in which such activity is to be conducted, or refusing to cease such activity when

the presiding official of the meeting in question has ruled that the activity in question is partisan political activity and has directed that such activity stop.

- (4) Interfere with, impede, hinder or obstruct any county governmental official or employee in the performance of his duties, whether or not on county government property.
- (5) Enter any area of a county government facility, grounds or property when such entry is prohibited by signs, or obstructed or enclosed by gates, fencing or other physical barriers. Such areas include rooms if clearly marked with signs to prohibit unauthorized entry.
- (6) Enter by vehicle any area of a county governmental facility, grounds or property when such area is prohibited by signs or markings or are obstructed by physical barriers; or park a vehicle in such restricted areas; or park in a manner to block, partially block or impede the passage of traffic in driveways; or park within 15 feet of a fire hydrant or in a fire zone; or park in any area not designated as a parking space; or park in a handicapped parking space without proper placarding or license plate; or park in a reserved parking space without authorization.
- (7) Use any county governmental facility, grounds or other property for any purpose not authorized by law or expressly permitted by officials responsible for the premises.
- (8) Enter without authorization or permission or refuse to leave any county governmental facility, grounds or other property after hours of operation.
- (9) Obstruct or impede passage within a building, grounds or other property of any county governmental facility.
- (10) Enter, without legal cause or good excuse, a county governmental facility, grounds or property after having been warned not to do so; or, having entered such property, fail and refuse without legal cause or good excuse to leave immediately upon being ordered or requested to do so by an official, employee, agent or representative responsible for premises.
- (11) Damage, deface, injure or attempt to damage, deface or injure a county governmental property, whether real property or otherwise.
- (12) Enter or attempt to enter any restricted or nonpublic ingress point or any restricted access area, or bypass or attempt to bypass the designated public entrance or security checkpoint of a facility without authorization or permission.
- (13) Perform any act which circumvents, disables or interferes with or attempts to circumvent, disable or interfere with a facility's security system, alarm system, camera system, door lock or other intrusion prevention or detection device. This includes, without limitation, opening, blocking open, or otherwise disabling an alarmed or locked door or other opening that would allow the entry of an unauthorized person into a facility or restricted access area of the facility.
- (14) Exit or attempt to exit a facility through an unauthorized egress point or alarmed door.

(d) *Penalty for violation of section.* Any person violating the provisions of this section shall be deemed guilty of a misdemeanor and, upon conviction, shall be punished in accordance with section 1-7. In addition, vehicles that are improperly parked on any county property, facility, or other premises may be towed at the owner's expense.

(Ord. No. 2003-04, §§ 1—4, 4-15-2003; Ord. No. 2012-06, § 1, 4-3-2012)