

ANNUAL AUDIT FOR THE YEAR ENDED JUNE 30, 2025

PRESENTATION OF RESULTS AND FINDINGS - FEBRUARY 27, 2026



Presented by
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PRESENTATION OUTLINE

Independent Auditor's Report

Overview of Financial Statements

Key Risks and Responses

Leveraging Technology in Audit

Software Enhancements

Internal Control and Compliance

General Fund

General Fund Budget & Property taxes & Expenses

Journal Entries Posted

Significant Matters

New Standards issued by GASB

Q&A



INDEPENDENT AUDITOR'S REPORT

Audit Report (pages 1-3)

- Unmodified opinions

Internal Control and Compliance Report (pages 135 to 136)

- No material weaknesses identified.
- Significant deficiencies identified:
 - Insufficient controls over bank reconciliations.
 - Insufficient controls over budget amendments.
 - Journal entry review and documentation.
 - Sex offender registry system receipt documentation

The number of significant deficiencies increased from no findings in 2024 to 4 findings in 2025.



OVERVIEW OF FINANCIAL STATEMENTS

The County's basic financial statements include **three components**:

- Government-wide financial statements
 - Broad overview of all the County's funds
- Fund financial statements
 - Includes governmental funds and proprietary funds
- Notes to the financial statements

KEY RISKS AND RESPONSES

Management Override of Controls

Reason for Risk:

Presumed significant risk per GAAS / GAGAS and Yellow Book

Auditor response:

- Increased professional skepticism
- Journal entry testing
- Review accounting estimates
- Evaluate significant and / or unusual transactions

Conclusion:

No review or approval process for posting journal entries. Raised as a significant internal control deficiency finding. We also noted that there was a budget entered into CSI that was not approved by Council.

Improper Revenue Recognition

Reason for Risk:

Presumed fraud risk per GAAS / GAGAS and Yellow Book

Auditor response:

- Substantive testing over revenue streams
- Confirmed significant transactions
- Revenue recognition in accordance with GASB
- Reconciled subsidiary system to general ledger

Conclusion:

No issues identified.

Improper Use of Restricted Resources

Reason for Risk:

Funds received for specified purposes (e.g. Bond proceeds, grant revenues)

Auditor response:

- Reviewed compliance with imposed restrictions
- Tested expenditures charged for allowability
- Reconciled restricted fund activity

Conclusion:

No issues identified.

LEVERAGING TECHNOLOGY IN AUDIT

USE OF CASEWARE IDEA – ELECTRONIC DATA PROCESSING (EDP) SOFTWARE

TEST COMPLETENESS OF TRANSACTIONS

Import full datasets to confirm completeness, including utility billing, payroll and vendor disbursements

VALIDATE COMPLIANCE WITH POLICIES

Test procurement transactions against established thresholds and approval requirements

IDENTIFY ANOMOLIES AND IRREGULARITIES

Duplicate detection, gap analysis and trend analysis to identify duplicate transactions, and transactions exceeding approval limits

STRENGTHEN AUDIT TRAIL AND TRANSPARENCY

Maintain electronic audit trail of all procedures and results, enhancing transparency and supporting the reliability of audit conclusions

SOFTWARE ENHANCEMENTS

Evaluation of potential software enhancements

Existing accounting software:

- **Current software:** CSI
- **Limitations:** Software does not integrate between various departments, including tax commission office.
- **Impact:** Manual work is required to account for transactions posted by the various departments to import this information into CSI, which increases the risk of human error.
- **Recommendation:** Consideration of other software options, e.g., Intergov and BS&A.

Maintenance of lease liabilities and fixed asset records:

- **Current software:** Excel
- **Limitations:** Risk of manual error as well as risk of incomplete data due to breakdown in communication between departments.
- **Recommendation:** Consideration of software options, e.g. DebtBook.

SOFTWARE ENHANCEMENTS

System	Strengths	Weaknesses
CSI	<ul style="list-style-type: none">• Established vendor with structured financial modules• Strong financial processing controls• Scalable for larger entities• Structured reporting capabilities	<ul style="list-style-type: none">• Can be less flexible for smaller counties• Higher cost structure• Customisation may require vendor involvement• User interface may feel dated depending on version
InterGov	<ul style="list-style-type: none">• Designed specifically for local government workflows• Strong compliance alignment for public sector• Typically good audit trail functionality• More configurable for council processes	<ul style="list-style-type: none">• Smaller vendor footprint compared to larger providers• Integration capabilities may vary• Reporting depth depends on modules purchased• Support capacity can depend on regional presence
BS&A Software	<ul style="list-style-type: none">• Purpose-built for municipalities• Strong financial, tax, and community development modules• Good audit trail and transaction transparency• Cloud deployment reduces IT burden• Strong reputation for customer support	<ul style="list-style-type: none">• Primarily US-focused (less international flexibility)• Module-based pricing can increase total cost• Advanced analytics may require add-ons• Less suited for very large metro-scale governments

INTERNAL CONTROL AND COMPLIANCE

Access Controls

- Verified that access to bank accounts is restricted to authorized personnel
- Verified that access to financial and accounting systems is restricted to authorized personnel

Revenues and Collections

- Reconciliation of Rock Quarry reports to the general ledger
- Reviewed bank reconciliation processes

Procurement and Disbursements

- Tested purchases in line with the procurement policy and related approvals
- Verified purchase order requests, invoice processing, account coding, and payment authorization
- Verified that the Notice of Award was issued in accordance with procurement policy and confirmed the Procurement Online System bidding process was applied (Hubbard)

Budgetary and Governance Oversight

- Reviewed official meeting minutes to confirm the original budget was formally approved and authorized – the amended FY2025 budget was not approved by Council

INTERNAL CONTROL AND COMPLIANCE

Payroll and Human Resources

- Reconciled payroll registers to the general ledger
- Reviewed segregation of duties for payroll preparation, approval, and disbursement
- Tested new employee personnel files to confirm required onboarding documentation was completed and retained before payroll setup
- Tested terminated employee files to confirm required termination documentation was completed and retained in the personnel file

Grants and Restricted Funds

- Reviewed financial reports prepared for grant compliance and traced amounts to supporting documentation and the general ledger to verify accuracy and completeness

Custodial Funds

- Comprehensive walkthrough procedures were conducted to evaluate the processes and systems employed across the various custodial funds

INTERNAL CONTROL AND COMPLIANCE

Report on compliance for each major fund and internal controls (over Schedule of Expenditures of Federal Awards):

- Federal award selected for testing: U.S. Department of Homeland Security - Disaster Grants - Public Assistance (Presidentially Declared Disasters)
- Procedures performed:
 - Reviewed program objectives and procedures
 - Assessed compliance requirements
 - Tested compliance with the requirements:
 - Assessed allowable costs and cost principles
 - Special tests and provisions
 - Verified period of performance
 - Reviewed reports submitted to the federal agency

INTERNAL CONTROL AND COMPLIANCE

Impact of Change in Personnel on the Control Environment

- **Finance Director:** Oversees the county's financial operations, including budgeting, accounting, reporting, and compliance, ensuring accurate financial management and safeguarding public funds.
- **County Administrator:** Manages the day-to-day operations of the county government, implements policies set by the governing body, coordinates departments, and ensures efficient delivery of services to the community.

The loss of key personnel creates pressure on the rest of the organization to pick up the tasks, and leads to a loss of valuable institutional knowledge.

Recommendations:

- Executive development
- Ensure proper backup (e.g. JE support, files used to support calculations / reports)
- Improve inter-department communication processes and implement County-wide policies

INTERNAL CONTROL AND COMPLIANCE

TYPE OF BREAKDOWNS IDENTIFIED:

- Journal entries missing backup / support (e.g. health insurance JE of \$2.7m had no support attached – finance team spent significant time tracing the transaction)
- Accounting for custodial funds – ensuring that the net change are appropriately posted to the payable to other agencies' accounts
- Incomplete fixed asset register and late adjustments posted by finance team
- Purchases incorrectly posted a bank account (identified as a prior period adjustment of \$1.3m)
- Stale checks of \$1m not removed timely from the bank reconciliation after re-issue in prior years
- Identified that the lease receipt in the FOCUS fund was not received by the due date
- Communication breakdown between departments regarding the application of the property tax millage rates
- Oversight by management to identify error in millage requested versus budget prepared
- Own source revenues were included on the SEFA schedule
- Bank reconciliations are completed manually
- No finance reporting presented to Council
- Budget amendments posted to the accounting software without approval

INTERNAL CONTROL AND COMPLIANCE

RECOMMENDATIONS:

- Implement job descriptions with a clear description of the role and responsibilities
- Introduce standard meetings to improve knowledge and information sharing between departments, and which should address communication shortcomings between departments
- Prepare a monthly / annual checklist for account review and year end adjustments
- Perform regular budget to actual reviews
- Line-by-line balance sheet accounts review on an annual basis
- Finance team / representative more involved during Council meetings and providing feedback
- Communication between departments and review of interdepartmental spending e.g. SEFA schedule
- Use accounting software to complete the bank reconciliations to reduce manual input
- Quarterly reporting of finance position and performance to Council
- Implement system controls requiring approval when budget amendments are made in the accounting software

GENERAL FUND (PAGE 18)



Fund Balance	2025/06/30	2024/06/30	2023/06/30
Nonspendable (prepaid)	\$ 8 937 579	\$ 8 733 826	\$ 8 696 347
Restricted	-	-	-
Assigned	4 120 521	5 766 954	6 014 858
Unassigned	(6 768 911)	3 841 643	10 823 863
Total	\$ 6 289 189	\$ 18 342 423	\$ 25 535 068

Total Assigned/Unassigned Fund Balance \$ (6 768 911)

2025 Expenditures and Transfers Out \$ 69 330 135

Percentage Unassigned Fund Balance as a percentage of Expenditures -10%

Prior Year % 6%

Industry standard 25% of expenditures

GENERAL FUND (PAGE 20)



2025 Revenues (excl. Transfers)	\$ 57,619,121
2024 Revenues (excl. Transfers)	\$ 54,041,447

The increase in revenues are attributable to increases in property taxes collected compared to the prior year (\$1,512,908), licenses and permits (\$763,409) and intergovernmental revenues (\$1,129,413).

2025 Expenditures (excl. Transfers)	\$ 69,425,135
2024 Expenditures (excl. Transfers)	\$ 61,410,290

The expenses fluctuate significantly year on year due to an increase in public safety expenses (\$2,396,200) and general government expenses (\$4,346,138).

More details are included in the Management Discussion & Analysis section of the Annual Comprehensive Financial Report.

GENERAL FUND BUDGET (PAGE 59-60)



	Budgeted Amounts		Actual on a Budgetary Basis	Variance with Final Budget
	Original	Final		
Revenues:				
Property taxes	\$ 39,728,627	\$ 39,728,627	\$ 36,042,947	\$ (3,685,680)
Licenses and permits	7,914,960	7,914,960	7,796,310	(118,650)
Intergovernmental revenues	5,430,577	5,430,577	5,284,812	(145,765)
Fines and forfeitures	338,750	338,750	350,940	12,190
Charges for services	4,301,228	4,301,228	4,571,499	270,271
Investment earnings (loss)	2,000,000	2,000,000	2,472,810	472,810
Miscellaneous	362,214	362,214	1,099,803	737,589
Total revenues	60,076,356	60,076,356	57,619,121	(2,457,235)
Expenditures:				
Current:				
<i>General government</i>				
County council	346,880	346,880	309,467	37,413
Legislative delegation	94,419	94,419	22,343	72,076
Finance	580,553	580,553	643,247	(62,694)
Non-departmental	2,219,000	2,219,000	6,729,104	(4,510,104)
Human resources	375,937	375,937	379,954	(4,017)
Information technology	1,295,031	1,295,031	1,254,770	40,261
Planning	442,125	442,125	421,022	21,103
Procurement	284,615	284,615	267,944	16,671
Facilities maintenance	1,561,156	1,561,156	1,626,077	(64,921)
Registration and elections	359,726	359,726	426,596	(66,870)
Soil and water conservation	102,619	102,619	101,719	900
Administrator's office	2,750,462	2,750,462	710,963	2,039,499
Vehicle maintenance	1,072,963	1,072,963	1,191,054	(118,091)
Register of deeds	368,775	368,775	369,787	(1,012)
Assessor	1,220,184	1,220,184	1,146,901	73,283
Auditor	778,630	778,630	731,425	47,205
Board of assessment appeals	4,084	4,084	-	4,084
Tax collector	409,370	409,370	409,559	(189)
Treasurer	742,159	742,159	712,533	29,626
County attorney	357,830	357,830	730,816	(372,986)
Total general government	15,366,518	15,366,518	18,185,281	(2,818,763)
Total expenditures	63,656,356	65,304,229	69,425,135	(4,120,906)

- Total revenues collected were below budgeted amounts.
 - Property taxes collected was \$3,685,680 below budget
- Total expenditures exceeded budgeted amounts
 - General government - Non-departmental had the largest overrun of \$4,510,104
 - Health Insurance & Salary survey of \$3,060,572 not included in budget (account 010-709-20016-00000)

GENERAL FUND BUDGET (PAGE 59-60)



	Budgeted Amounts		Actual on a Budgetary Basis	Variance with Final Budget
	Original	Final		
OTHER FINANCING SOURCES (USES):				
Proceeds from sale of capital assets	-	-	2,733	2,733
Issuance of long-term debt	-	-	25,768	25,768
Insurance recoveries	125,000	125,000	232,472	107,472
Transfers in	1,550,000	1,550,000	946,541	(603,459)
Transfers out	(95,000)	(95,000)	(95,000)	-
Appropriated fund balance	2,000,000	2,000,000	-	(2,000,000)
Total other financing sources (uses)	3,580,000	3,580,000	1,112,514	(2,467,486)

Revenues and Other Financing Sources					
Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget Amendment 2024-11	FY 2025 Approved Budget 06/18/2024
Property Taxes	38,531,227	41,474,316	41,639,984	39,796,440	39,478,627
Intergovernmental	4,686,613	4,888,193	5,022,961	4,834,181	5,271,833
Licenses, Permits and Fees	6,694,932	7,342,104	7,427,883	8,115,850	8,181,960
Fines and Forfeitures	242,004	257,591	320,489	302,600	323,750
Charges for Services	2,554,699	4,085,819	3,096,829	4,060,328	4,300,228
Interest and Investment Income	75,750	-	1,665,781	1,500,000	2,000,000
Miscellaneous and Other	267,164	260,828	353,940	242,214	361,214
Other Financing Sources	805,631	2,893,684	1,281,266	1,450,620	1,833,744
Use of Fund Balance	-	-	384,056	-	-
Wage & Compensation Implementations					2,000,000

Expenditures and Other Financing Uses					
Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget Amendment 2024-11	FY 2025 Approved Budget 06/18/2024
Wage & Compensation Implementations				1,260,362	2,000,000

The approved budget included a revenue item "Wage and Compensation Implementations" of \$2m.

The expenditures included the same item and same amount.

Accordingly, the amount has been recorded as an appropriation of fund balance, as the revenue line item is not supported.

Changes to budgeted amounts were entered into the accounting system that were not supported by formal budget amendment approvals.

PROPERTY TAXES

Millage Break Out for Oconee County

	2021-2022		2022-2023		2023-2024		2024-2025	
	Incorporated	Unincorporated	Incorporated	Unincorporated	Incorporated	Unincorporated	Incorporated	Unincorporated
County Operations	63.9	63.9	60.9	60.9	46.8	46.8	46.7	46.7
Unincorporated Fire Levy		2.9		2.9	0.0	2.9		2.9
Economic Development	2.4	2.4	1.1	1.1	2.1	2.1	1.1	1.1
Bridges/Culverts	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Road Maintenance	2.1	2.1	2.1	2.1	3.1	3.1	3.1	3.1
Capital Veh & Equip	2.0	2.0	2.0	2.0	2.3	2.3	2.3	2.3
Parks, Rec & Tourism			1.3	1.3	1.0	1.0	1.0	1.0
Community Health Svcs					7.1	7.1	7.1	7.1
EMS/Fire Veh/Equip					2.0	2.0	2.0	2.0
Capital Request					2.0	2.0	2.0	2.0
County Bonds	2.0	2.0	2.0	2.0	3.0	3.0	2.7	2.7
Tri-County Tech Oper.	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Total County	76.4	79.3	73.4	76.3	73.4	76.3	72.0	74.9

Property tax revenues were diverted from General Fund to the following funds:

- Community HHS: 5,440,641
- Fire and EMS: 1,532,509
- Capital Request: 1,531,214
- Decrease in millage: 1,051,459 (73.4 -> 72.0)

Total Millage remain consistent from 2022-2023 to 2024-2025

General Fund millage decreased from 63.9 to 46.7

The millage rate was calculated based on a requirement of \$33.6m to balance the budget, however the budget showed a requirement of \$39.5m

This is a shortfall of \$5.9m.

PROPERTY TAXES



Oconee County, South Carolina
Community Health and Human Services New Fund (275)
 2024-2025 Budget

Account Number				Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Amended Budget 2024-11	FY 2025 Approved Budget 06/18/2024
				Number of Mills				7.1	7.1
				Value of a mill				640,128	660,000
275	080	00805	00000	Community Health & Human Services Millage				4,402,000	4,686,000
				Total Revenue				4,402,000	4,686,000
Expenditures				Prior Years were in General Fund					
				Charity Medical:					
275	705	60083	00000	Rosa Clark Medical Clinic	80,000	80,000	80,000	80,000	80,000
275	705	60583	00000	Medically Indigent Assistance	153,967	153,967	153,967	153,967	151,088
				Charity Medical Expenditure Total	233,967	233,967	233,967	233,967	231,088
				Direct Aid					
275	705	95100	02041	CAT Bus System	60,000	60,000	60,000	60,000	-
275	705	95100	20205	OC Board of Disabilities and Special Needs	75,000	75,000	75,000	75,000	75,000
				Oconee Fire/Medical Contribution					
275	705	95100	20207	Seneca	650,000	650,000	650,000	1,300,000	1,300,000
275	705	95100	20208	Walhalla	300,000	300,000	300,000	550,000	550,000
275	705	95100	20209	Wesminster	285,000	285,000	285,000	550,000	550,000
275	705	95100	20210	Salem	200,000	200,000	200,000	300,000	300,000
275	705	95100	20263	Prisma	300,000	300,000	300,000	1,000,000	1,200,000
275	705	95100	20208	Anderson, Oconee, and Pickens Mental Health	60,000	60,000	60,000	60,000	60,000
275	705	95100	20216	Senior Solutions/Lake View Assisted	92,000	92,000	92,000	92,900	92,000
275	705	95100	20262	Oconee Support	126,132	246,122	215,000	180,133	200,000
				Direct Aid Expenditure Total	2,148,132	2,268,122	2,237,000	4,168,033	4,327,000
				Department Total	2,382,099	2,502,089	2,470,967	4,402,000	4,558,088

Expenses should have been diverted from General Fund to the separate funds:

Community HHS Fund

- Budgeted expenses increased by \$1.9m from 2023 to 2024.
- This is an increase of \$2.1m from 2023 to 2025.
- Increase in expenses were not accounted for in the millage rate.

PROPERTY TAXES

Oconee County, South Carolina
 Capital Request Fund **New Fund 340**
 2024-2025 Budget

Account Number	Description	FY 2024 Amended Budget 2023-16	FY 2025 Approved Budget 06/18/2024
	Number of Mills	2.0	2.0
	Value of a mill	640,128	660,000
Facilities Maintenance			
	Maintenance on Building/Grounds - Carpet for Public Defender	20,000	-
	Maint Pine Street Roof	-	40,000
	4 New HVAC Brown Building	-	-
	Courthouse:	-	-
	Reseal Windows	-	50,000
	Exterior Joint Sealant	-	45,000
	Roof Repairs due to leaks	-	20,000
	Carpet & Labor 1st & 2nd Floors	-	-
	Carpet & Labor 3rd and 4th floors	-	-
Road Department			
	Milling Machine	-	-
Pine Street			
	Security	-	115,000
Solid Waste			
	Capital Expenditure Equipment - 6 Recycling 30 Yard Containers	48,000	-
	Capital Expenditure Equipment - 6 to 8 Compactors/Containers	127,000	-
	Capital Expenditure Buildings/Grounds - Storage Garage for Supplies	25,000	-
	Capital Equipment - Transfer Station Wheel Loader	380,000	-
	Capital Equipment - 110 horse mowing tractor	120,000	-
	Scale House/Scales	-	285,000
	Capital Equipment - Landfill Compactor	-	-
	Capital Equipment - Wood Grinder	-	-
	Capital Vehicle - Landfill Track Loader	716,000	-
	Capital Equipment - Garbage Compactors	-	165,000
	Capital Equipment - Containers for Centers	-	75,000
Vehicle Maint			
	Capital Equipment - Tire Mounting Machine and Balancer	20,000	-
Unforeseen Emergency			
		647,750	111,950
Total Expenditures		2,456,000	1,320,000

Expenses should have been diverted from General Fund to the separate funds:

Capital Request Fund:

- Budgeted expenses increased by \$2.5m from 2023 to 2024.
- This is an increase of \$1.3m from 2023 to 2025.
- Expense accounts to be transferred from the General Fund was not specified.

PROPERTY TAXES

Oconee County, South Carolina
 Fire/Emergency Services Capital Vehicle & Equipment **New Fund 335**
 2024-2025 Budget

Account Number				Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Unaudited Actual	FY 2024 Amended Budget 2023-16	FY 2025 Approved Budget 06/18/2024
				Number of Mills				2.0	2.0
				Value of a mill				640,128	652,000
Revenues									
335	080	00000	00000	Capital Equip/Vehicle Millage				1,240,000	1,304,000
335	090	00180	07190	Insurance Proceeds for Capital				-	-
335	090	00195	10305	Sale of Capital Assets				-	-
Total Revenues					-	-	-	1,240,000	1,304,000
Expenditures									
					Prior Years were in General Fund				
Capital Fire Apparatus								1,137,750	1,304,000
335	107	40031	000	Small Equipment				50,000	
335				Small Equipment-New Hire Turn Out Gear				30,000	
035	107	40031	000	Small Equipment - Turn Out				18,000	
335	107	40031	000	Small Equipment - BountyLand				4,250	
Total Expenditures								1,240,000	1,304,000

Expenses should have been diverted from General Fund to the separate funds:

Fire/ Emergency Services Fund:

- Budgeted expenses increased by \$1.2m from 2023 to 2024.
- Budgeted expenses increased by \$1.3m from 2023 to 2024.
- Expense accounts to be transferred from the General Fund was not specified.

PROPERTY TAXES

Expenses should have been diverted from General Fund to the separate funds.

Increase in expenses not account for in the millage rate = \$4.7million (\$2.1m + \$1.3m + \$1.3m)

	Budgeted Amounts		Actual on a Budgetary Basis	Variance with Final Budget
	Original	Final		
Revenues:				
Property taxes	\$ 39,728,627	\$ 39,728,627	\$ 36,042,947	\$ (3,685,680)

Other factors:

- Assessed property values are increasing annually

Fiscal Year	Real Property	Personal Property	Other	Total Taxable Assessed Value	Total Direct Tax Rate
2016	\$ 323,167,245	\$ 42,705,030	\$ 180,421,797	\$ 546,294,072	71
2017	333,937,375	42,504,784	183,478,946	559,921,105	71
2018	335,399,830	42,663,982	190,688,108	568,751,920	71
2019	342,029,234	44,396,985	190,205,574	576,631,793	72.7
2020	349,404,947	48,724,000	171,731,216	569,860,163	77.4
2021	360,945,320	52,374,432	186,068,558	599,388,310	77.4
2022	378,413,820	57,131,129	209,036,011	644,580,960	76.4
2023	396,731,820	62,560,799	218,420,266	677,712,885	73.4
2024	425,507,910	67,692,254	217,302,028	710,502,192	73.4
2025	457,127,560	74,063,180	219,851,695	751,042,435	72.0

EXPENSES

Oconee County, South Carolina
Non-Departmental (709)
2024-2025 Budget

Account Number	Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Amended Budget 2024-11	FY 2025 Approved Budget 06/18/2024
10 709 20015 00000	Workers Compensation	(169,871)	-	(104,472)	-	-
10 709 20016 00000	Health Insurance - Overage	1,239,293	2,512,552	2,061,191	-	-
10 709 20029 00000	Retiree Health Stipend	176,521	190,890	204,925	200,000	200,000
10 709 20032 00000	Pcori Fee	2,846	3,055	3,040	4,000	4,000
10 709 30025 00000	Professional	-	150,015	8,482	-	-
10 709 30025 00025	Professional Quarterly Shred	-	-	-	-	-
10 709 30037 00000	Mail Machine	4,594	339	4,881	5,000	5,000
10 708 30056 00000	Data Processing	190,696	205,619	183,126	296,180	230,000
10 709 30041 00000	Telecommunications	154,224	143,094	155,447	145,000	150,000
10 709 30066 00000	P & L Insurance	1,164,487	1,109,544	1,213,171	1,150,000	1,200,000
10 709 30068 00000	Advertising	243,140	214,133	227,260	220,000	215,000
10 709 30780 00000	Unemployment	13,101	-	3,595	10,000	5,000
10 709 40032 00019	Community Safety	65,549	20,907	64,511	66,000	50,000
10 709 40031 00000	Non Capital Equipment	1,587	143	62	-	-
10 709 40032 00000	Operational	469	327	403	-	-
10 709 40033 00000	Postage	51,356	81,138	92,439	80,000	110,000
10 709 30025 00017	Health Clinic at Pine Street	17,193	26,658	51,984	20,000	50,000
10 709 XXXXX 00190	Covid 19	247,862	19,043	-	-	-
10 709 XXXXX 00191	Tornado	77,634	-	-	-	-
10 709 XXXXX 00192	Flood Event	109,473	8,800	2,520	-	-
		3,590,154	4,686,257	4,172,565	2,196,180	2,219,000

Situation:

- No provision was made for health insurance expenses
- The salary survey was incorrectly accounted for as a cost-saving rather than recognized as an expense.

Oconee County, South Carolina
General Fund Summary
2024-2025 Budget

Revenues and Other Financing Sources					
Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget Amendment 2024-11	FY 2025 Approved Budget 06/18/2024
Property Taxes	38,531,227	41,474,316	41,639,984	39,796,440	39,478,627
Intergovernmental	4,686,613	4,888,193	5,022,961	4,834,181	5,271,833
Licenses, Permits and Fees	6,694,932	7,342,104	7,427,883	8,115,850	8,181,960
Fines and Forfeitures	242,004	257,591	320,489	302,600	323,750
Charges for Services	2,554,699	4,085,819	3,096,829	4,060,328	4,300,228
Interest and Investment Income	75,750	-	1,665,781	1,500,000	2,000,000
Miscellaneous and Other	267,164	260,828	353,940	242,214	361,214
Other Financing Sources	805,631	2,893,684	1,281,266	1,450,620	1,833,744
Use of Fund Balance	-	-	384,056	-	-
Wage & Compensation Implementations					2,000,000
	53,858,020	61,202,535	61,193,189	60,302,233	63,751,356

Recommendations:

Implement a multi-layer review process where the finance director, County Administrator are involved with setting and reviewing the budget before presentation to Council.

RECONCILIATION OF FUND DEFICIT



General Fund	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Total revenues	53,053,492	58,482,868	59,349,644	54,041,447	57,619,121
Total expenses	(54,658,100)	(58,045,144)	(61,102,376)	(61,410,290)	(69,425,134)
Total other financing sources	665,631	1,174,919	1,000,182	176,198	1,112,514
	(938,977)	1,612,643	(752,550)	(7,192,645)	(10,693,499)
<i>Millage rate considerations</i>					
Increase in Community HHS	-	-	-	1,931,033	2,087,121
Capital Request expenses	-	-	-	2,456,000	1,320,000
Fire/Emergency services expenses	-	-	-	1,240,000	1,304,000
<i>Expenses not budgeted</i>					
Appropriation of fund balance	-	-	-	-	2,000,000
Health insurance not budgeted	-	-	-	-	3,060,572
Revised surplus / (deficit)	(938,977)	1,612,643	(752,550)	(1,565,612)	(921,806)

PROJECTED FUND BALANCE FY2026



Fund balance, beginning	25,613,952	24,674,975	26,287,618	25,535,068	18,342,423	6,289,189	
General Fund	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026 (Projected)	
Total revenues	53,053,492	58,482,868	59,349,644	54,041,447	57,619,121	60,015,115	<i>*Property taxes adjusted to 4% increase, reduced other financing sources to reasonable amount</i>
Total expenses	(54,658,100)	(58,045,144)	(61,102,376)	(61,410,290)	(69,425,134)	(70,335,544)	<i>*Need to consider health insurance</i>
Total other financing sources	665,631	1,174,919	1,000,182	176,198	1,112,514	-	
	(938,977)	1,612,643	(752,550)	(7,192,645)	(10,693,499)	(10,320,429)	
Prior period adjustment	-	-	-	-	(1,359,735)	-	
Fund balance, ending	24,674,975	26,287,618	25,535,068	18,342,423	6,289,189	(4,031,240)	

Revenues and Other Financing Sources					
Description	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Approved Budget 06/03/2025
Property Tax	41,474,586	41,639,984	38,702,368	39,478,627	38,565,196
Intergovernmental	4,888,193	5,022,961	4,155,399	5,271,833	5,765,865
Licenses, Permits and Fees	7,342,104	7,427,883	7,247,783	8,181,960	7,749,125
Fines and Forfeitures	257,591	320,489	323,345	323,750	353,700
Charges for Services	4,085,819	3,096,829	4,479,083	4,300,228	4,511,000
Interest and Investment Income	-	1,665,781	2,919,155	2,000,000	1,850,000
Miscellaneous and Other	260,828	353,940	587,247	361,214	329,539
Other Financing Sources	2,893,684	1,281,266	882,737	1,833,744	7,211,119
Use of Fund Balance	-	384,056	-	-	-
Wage & Compensation Implementa	-	-	-	2,000,000	-
	61,202,805	61,193,189	59,297,117	63,751,356	66,335,544

JOURNAL ENTRIES POSTED

Journal #	Reason for entry
42461	Asset Adjustment
43214	Deferred Revenue
43229	Deferred Revenue
43270	Tax Correction
43304	RQ Inventory
43316	Flex Spending
43318	Asset Sale
43319	Deferred Revenue
43323	Record Asset
43340	Health Insurance Liability Adjustment
43350	Asset Sale
43479	Asset Sale
43480	Asset Adjustment
43521	Compensated Absences Correction
43522	Compensated Absences - RQ
43523	Sick Leave Opening Balance
43524	Sick Leave Adjustment

The table above presents journal entries recorded by the Finance Department subsequent to the commencement of the 2025 audit.

Yellow: Entries the Finance Department had identified as necessary; however, preparation was delayed due to time constraints associated with the departure of two key personnel.

Blue: Entries identified and proposed by the audit team.

Recommendation: Prepare a monthly and/or annual checklist for account review and month- and year-end adjustments.

ACCOUNTING ESTIMATES

Pension and OPEB liabilities, landfill post-closure care costs, allowance for doubtful accounts, compensated absences, and useful lives of capital assets.

Estimates were considered reasonable.

BUDGET TO ACTUAL REPORTING

There were instances identified where actual revenue and expenditures exceeded the budget.

The County should regularly monitor and review budget to actual comparisons.

LITIGATION

The County is a defendant in certain legal actions involving claims for alleged damages to persons and property and other matters arising from County operations. Any resulting liability is not expected.

Litigation surrounding the 2023 General Obligation Bonds have halted sewer infrastructure projects.

STALE CHECKS

During the audit we identified long-outstanding stale checks that were voided during the 2025 financial year.

Our review further indicated that these checks had been reissued in prior periods; consequently, the accounting periods in which the reissuance and subsequent voidance occurred were not aligned.

EXECUTIVE DEVELOPMENT

During FY2025 fiscal year the County lost significant intellectual knowledge and for which an executive development plan was not in place.

Implementation of an executive development plan and hiring a replacement finance director should be top of mind.

JOURNAL ENTRY POSTING PROCESS

There is no review process over the posted journal entries, or document retention policy.

A policy should be implemented that requires supporting documents to be attached to the printed journal entry before it is included in the binder, as well as review of non-routine journal entry postings.

POLICIES AND PROCEDURES

County employees do not have a clear understanding of their roles and responsibilities.

Review and update job descriptions, policies per department, month end closing checklists, fiscal year end closing checklists and clear reporting lines.

PRIOR PERIOD ADJUSTMENTS

During FY2025, there were 2 prior period adjustments:

1. Purchases totaling \$1.3 million were incorrectly recorded to a bank account code rather than recognized as expenses, and
2. Purchases of inventory amounting to \$509k were expensed instead of being capitalized as inventory

NEW STANDARD IMPLEMENTED FY2025

The County implemented Governmental Accounting Standards Board (GASB) Statement No. 101, Compensated Absences, as of July 1, 2024.

This standard did not have a significant impact on the disclosures included in the County's FY2025 annual comprehensive financial report.



Statement No. 103, Financial Reporting Model Improvements

Objective: Improves the existing financial reporting model for state and local governments to enhance the clarity, consistency, and decision-usefulness of financial statements for users.

- **Presentation enhancements** - Refines government-wide and fund financial statement formats to better communicate financial position and results of operations.
- **Unusual or infrequent items** - Replaces “special items” and “extraordinary items” with a single classification to improve consistency in reporting nonrecurring transactions.
- **Budgetary comparison information** - Strengthens requirements for presenting and explaining budgetary comparison information.

Questions & Answers





“We aim to provide the greatest value through the best experience.”

CONTACT INFORMATION

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Website www.ckhgroup.com

 [ckh_group](#)

 [CKH Group](#)

 [CKH Group](#)



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

Account Number			Description	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	FY 2027 Departmental Request	Auditor notes	
010	302	30018	00000	Travel	209	361	692	1,000	2,500	2,500	
010	302	30024	00000	Equipment Maintenance	-	-	-	500	500	500	
010	302	30025	00000	Professional	-	-	-	-	-	-	
010	302	30056	00000	Data Processing	67,388	45,119	88,848	100,000	100,000	143,000	This is per contract already received- see tab 2 - added \$15,000 for upcoming watercraft software changes due to legislative changes and for homestead legislative as well
010	302	30059	00000	Copier Click Charges	1,368	1,263	1,358	2,200	2,200	2,300	
010	302	30080	00000	Dues: Organizations	150	325	325	800	800	800	
010	302	30084	00000	Staff Development	200	4,106	3,115	6,000	6,000	6,000	I have not used all requested in 25/26 because I was president of SCATT and SCATT paid for my lodging.
010	302	40031	00000	Non-Cap Equipment	-	974	-	-	-	-	Did not order forms this year due to extra on hand, will have to order this fiscal year
010	302	40032	00000	Operational	20,642	23,267	25,667	37,500	37,500	37,500	
010	302	40045	00000	IT Replacement	-	-	-	-	-	-	
010	302	40065	00000	Equipment/Software	2,903	-	1,113	2,500	2,500	2,500	
010	302	40065	00000	Uniforms/Clothing	865	850	733	1,200	1,200	1,200	
010	302	60211	00000	Forfeited Land Commission (FLC) Expenditures	2,033	836	52	500	500	500	
Expenditure Total					95,758	77,101	121,903	152,200	153,700	196,800	
Direct Revenue											
				FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget		
				-	-	-	-	-	-	-	
Departmental Total Direct Revenue				-	-	-	-	-	-	-	
Positions											
				FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027		
Total Full Time Employees				8	8	8	8	8	8		



Oconee County
Treasurer
Gena Acree

Gena Acree
Treasurer

Oconee County Tax Center
415 South Pine Street
Walhalla, SC 29691

Direct: 864-364-5373
Office: 864-638-4162

E-mail:
gacree@oconeesc.com

February 27, 2026

Subject: Request for Senior Tax Records Specialist Position -
Treasurer's Office - Fiscal Year 2026-2027

I am writing to request the addition of a new position within the treasurer's office for the upcoming fiscal year 2026-2027. This request is mainly based on the following considerations:

- **Increased Workload Due to Population Growth:** The population in Oconee County has been consistently increasing from 74,273 in 2010 to over 82,000 by 2024. The projected growth in 2026 is over 86,000. This growth has corresponded with an increased workload in the Treasurer's Office, necessitating additional staffing to maintain efficient operations. At times, I am acting as a clerk and am unable to fully do my duties as Treasurer.
- **Cost saving from In-Housing Processing:** In the fiscal year 2024-2025, the county expended approximately \$19,560 for the lockbox service provided by a financial institution to process real estate and business personal property tax payments. By bringing this process in-house, we anticipate saving these costs. Additionally, approximately \$21,445 would be cut from the professional budget line item for temporary employee(s). The new position would offset both of these expenses.
- **Enhanced Customer Service:** Providing more professional and courteous customer service is a priority for me and my staff. The addition of this position will enable us to better serve Oconee taxpayers, ensuring their needs are met promptly and effectively.
- **More In-person Payments:** In the near future, to better serve our citizens, the treasurer's office will begin accepting any late fees associated with renewing a vehicle registration. I expect in-person payments will significantly increase.

In closing, Oconee County is growing! We, as a county, need to be proactive in preparing to serve our tax paying citizens instead of reactive. The requested position requires, at minimum, one year to train. I must be prepared.

Thanking you in advanced for your consideration.

Sincerely,

Gena Acree
Oconee County Treasurer





2. Treasurer

Postage

Postage for Vehicles	90,000 @ .6700	\$60,300.00	
Postage for Fall Real Estate	75,000 @ .6400	\$48,000.00	
Postage for Watercraft	17,000 @ .7100	<u>\$12,070.00</u>	
			Total \$120,370.00

Real and Personal Tax Services

Real & Personal Digest on PDF		\$107.00	
R/P Reminder Notice - Form and Printing	10,500 @ .0700	\$735.00	
R/P Reminder Notice Postage	10,500 @ .5300	\$5,565.00	
R/P Reminder Notice Setup Fee		<u>\$500.00</u>	
			Total \$6,907.00

Software Management

Treasurer Refund System (TY)		\$3,717.14	
Lock Box Processing (UL)		\$1,574.96	
Treasurer Taxes (TT)		\$18,009.73	
Treasurer Public Access (T2)		\$1,767.81	
Watercraft Tax Processing Software		\$2,981.39	
Xpress Bill Treasurer Internet/IVR/OTC		<u>\$3,348.00</u>	
			Total \$31,399.03

Vehicle Tax Services

CIDR Processing	90,000 @ .2000	<u>\$18,000.00</u>	
			Total \$18,000.00

Treasurer Total \$176,676.03



There are many changes being discussed for 2026-2027 concerning property taxes in South Carolina. We at PUBLIQ try to keep up and stay ahead of these changes for our local government customers. We cannot anticipate the massive changes that may occur with the General Assembly this tax year. We will, however, work with your county to make any and all changes in the tax structure as smooth as possible.

This contract is based on processing taxes the same way that 2025 taxes were processed. If major changes are required in the tax system, we will calculate a cost to accomplish these changes and submit a contract to you for this cost for you to approve. As always, we will try to keep any cost for new legislative changes as low as we possibly can.

Note: The postage rates listed in this agreement are based on the current US postage rate and are subject to change based on US Postal Service. No postage discount are given to printing batches of less than 500, current postage rates apply. Freight charges are not included in the above figures, but will be applied when necessary. Certified Postage is not included in this agreement as line item as instructed by the county.

This is a courtesy notification of your upcoming PUBLIQ Software contract renewal software and services and is intended solely for the purpose of providing estimates for budgetary purposes. The pricing outlined herein is subject to modification.

550-Sheet Tray

Part #: 50G0802



FEATURES

- Paper Handling
- Size (in. - H x W x D): 4.3 x 16.6 x 20.1 in.
- Weight (lb.): 12.8 lb.

Retail Price: \$271.89 $\times 15 = \# 4,078.35$

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MARKETING DESCRIPTION

This unit supports A4, A5, A6, Executive, Folio, JIS B5, Letter, Legal, Oficio and Statement sizes. Paper (16 to 47 lb., 60 to 176 gsm), transparencies, card stock and labels may be used from this tray. Envelopes in sizes 7³/₄, 9, 10, B5, C5 and DL may also be used from this tray. Paper size, paper and tray-present and tray-low and tray-empty sensing are supported. The optional caster base may be required when the product is configured with the spacer or additional trays (1 to 4). Go to www.lexmark.com/multifunctionprinters for more information.

Paper size, paper and tray-present and tray-low and tray-empty sensing are supported.

The optional caster base may be required when the product is configured with the spacer or additional trays (1 to 4). Go to www.lexmark.com/multifunctionprinters for more information.

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Lexmark MS823dn

Part #: 50G0200



Retail Price: \$1,359.00 $\times 5 = 6,795.00$

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Estimated delivery time 3-5 business days

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This is an FCC Class A device. Not intended for use in residential or domestic environments.

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MARKETING DESCRIPTION

The Lexmark MS823dn features a first page as fast as 4.2 seconds, output up to 65 pages per minute*, and two-sided printing.



**FY2026-2027 Budget Narrative
Delinquent Tax Office**

Overview

The Delinquent Tax Office remains a revenue-producing and compliance-driven department. The requested FY27 budget reflects adjustments based on statutory requirements, parcel volume, postage increases, and vendor cost increases.

The department continues to operate with 3 full-time employees and has not increased staffing.

Operational Summary

FY26 Approved Budget: \$172,706

FY27 Requested Budget: \$241.270

The requested increases is primarily driven by statutory and volume-based cost factors outlined below.

Professional-Tax Sale

Increase reflects title searches, auction services, posting services, and deed processing tied directly to tax sale volume and statutory compliance.

Advertising-Tax Sale

Publication costs have increased due to increase parcel volume and are required by statute for delinquent property notices.

Operational-Tax Sale

Increase relects higher vendor fees associated with statutory notification requirements.

Postage-Tax Sale

Certified mail and statutory notice requirements continue to drive postage costs. USPS rate increases and parcel volume contribute to the adjustment.

All other lines items reflect routine operation needs.

Revenue Impact

The Delinquent Tax Office generates significant direct revenue though statutory tax sale and collector fees:

FY24 Actual Revenue: \$238,881

FY25 Budgeted Revenue: \$300,000

FY26 Budgeted Revenue: \$ 259,000

Operational expenses reflected in this request are directly associated with performing these revenue-generating statutory functions.

This request reflects projected cost trends to ensure statutory compliance and avoid mid-year budget amendments.

Respectfully submitted,

Corinne Poore

Tax Collector, Oconee County, South Carolina

Date: February 25, 2026

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

Account Number				Description	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	FY 2027 Departmental Request
010	301	10710	00000	Overtime	72	402	745	1,500	1,000	1,000
Total Overtime					72	402	745	1,500	1,000	1,000
010	301	30024	00000	Equipment Maintenance	-	-	-	500	500	500
010	301	30056	00000	Data Processing	78,568	63,755	64,594	71,700	74,180	74,825
010	301	30059	00000	Copies	3,718	3,867	3,078	4,120	4,000	4,000
010	301	30080	00000	Dues: Organizations	275	295	295	420	420	450
010	301	30084	00000	Staff Development	9,899	8,384	13,377	9,010	9,270	9,550
010	301	40027	00000	Safety Equipment	1,400	1,400	-	1,600	1,600	800
010	301	40031	00000	Small Equipment	1,382	1,770	-	1,000	1,000	1,000
010	301	40032	00000	Operational	4,038	8,825	3,619	6,300	6,000	9,000
010	301	40034	00000	Food	367	-	-	-	-	-
010	301	40033	00000	Postage	-	20,170	2,471	2,060	1,500	40,000
010	301	40045	00000	IT Replacement Equip/Software	777	6,163	884	1,200	1,200	1,200
010	301	40065	00000	Uniforms/Clothing	709	1,143	877	1,250	1,250	1,250
010	301	40102	00000	Newspaper/Magazines	1,044	1,060	915	1,290	1,330	1,370
010	301	80301	00000	Vehicle Maintenance	837	956	1,815	1,500	2,000	1,500
010	301	81301	00000	Gasoline	1,643	3,621	3,045	4,500	3,500	4,000
Total Operational					104,657	121,409	94,970	106,450	107,750	149,445
Total Overtime + Operational					104,729	121,811	95,715	107,950	108,750	150,445
Direct Revenue										
					FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
					Actual	Actual	Actual	Budget	Budget	Budget
Map Copies Assessor					1,549	-	1,383	1,500	1,000	-
Departmental Total Direct Revenue					1,549	-	1,383	1,500	1,000	-
Positions										
					FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Full Time Employees					16	16	16	17	17	
Life After Lock Up					-	-	1	-	-	
					16	16	17	17	17	



FY26-27 Budget Proposal

To: Stewart Jones, Oconee County Administrator
From: Kevin B. Robinson, Oconee County Assessor
Date: February 25, 2026
Re: FY 2026-2027 Budget Proposal

Introduction

Please find below for your review and consideration a line-item explanation and justification of the FY 26-27 Budget Proposal for the Assessor's department (#301).

The vision of the Office of the Oconee County Assessor is to be a model of assessment administration with a reputation for delivering impartial, accurate, and understandable valuations and assessments that exceed statutory requirements and customer expectations. To accomplish the vision, we will provide our customers with prompt, courteous, competent, and professional service. Our work environment will promote integrity, service, and teamwork; will develop and challenge individual skills; and will encourage transparent communication. Our staff will be committed public servants who are dedicated to a process of ever-improving, responsive, and cost-effective service.

FY26-27 will be a year of substantial activity with a goal of completing and implementing the state-mandated reassessment. In addition to their normal duties, our staff will be performing in-depth reviews of property transactions, performing field checks to confirm property details, and updating assessment databases as required for thousands of parcels as we work to update valuations to reflect our changing real estate market. They will also be processing appeals related to the reassessment.

To achieve our vision and goals, we make the following budget proposals for FY 26-27:

Line-Item Requests

30024 – Equipment Maintenance	\$500
<i>No Change</i>	

This line item is used for ongoing maintenance of office equipment and machines, including primarily our large-format printer/scanner used in mapping operations and printing maps for customers.



30056 – Data Processing

\$74,825

Increased 0.87%

Data processing is our largest single line-item expenditure. This line item includes our CAMA software required for assessment administration, as well as other critical software components used daily by our staff such as building permit review, customer service management, online portal vendor, and others. We have been notified of a small increase in costs from vendors.

30059 – Copies

\$4,000

No Change

Copy charges primarily reflect printed letters, notices, and other documents that are one of our primary means of communication with property owners. Printing for office use continues to decline as we look for opportunities to reduce costs and rely more on digital methods.

30080 – Dues: Organizations

\$450

Increased 7.14%

Membership dues for the South Carolina Association of Assessing Officials (SCAAO), County Assessors of South Carolina (CASC), and the International Association of Assessing Officers (IAAO). These organizations provided continuing education as mandated by the State of South Carolina for licensure, as well as networking and best practices information among peers. A small increase is requested due to increasing dues amount required by the organizations.

30084 – Staff Development

\$9,550

Increased 3.02%

Appraisers are required to complete state-mandated continuing education in order to maintain licensure. Newly hired appraisers must also complete many hours of qualifying education in order to become licensed. This line item covers necessary education expenses for all staff. A small increase is anticipated in class fees.

40027 – Safety Equipment

\$800

Decreased 50.0%

Our appraisers spend a significant amount of time in the field inspecting properties. They often encounter difficult conditions including properties under construction, inclement weather, and undeveloped areas. This line item provides for equipment such as work boots to keep our staff safe in the field. Established a rotation of providing boots every other year to reduce costs.

40031 – Small Equipment

\$1,000

No Change

This line item represents funds for the replacement / repair of small office equipment and furniture as necessary.



Oconee County Office of the Assessor

40032 – Operational

\$9,000

Increased 50.0%

This line item includes all office supplies, paper, envelopes, etc. required for normal office functions. Our office continually searches for opportunities for cost savings, allowing for a decrease in this budget request.

A significant increase of 50% is requested due to the reassessment implementation. Additional costs of approximately \$3,000 are required for printing/ mailing of reassessment notices as required by law.

40033 – Postage

\$40,000

Increased 2,566%

A typical non-reassessment year requires approximately 3,000 – 5,000 assessment notices to be mailed. A reassessment year requires 50,000 or more reassessment notices to be mailed. This request reflects a large increase due to the postage required for notices in a reassessment year. This amount will return to previous levels in non-reassessment years.

40045 – IT Replacement Equip/Software

\$1,200

No Change

Our office uses many computers, phones, and other pieces of IT equipment daily. This funding is requested for replacement of malfunctioning or broken equipment as necessary to maintain operations.

40065 – Uniforms/Clothing

\$1,250

No Change

A limited number of uniform and clothing items are provided to staff members to maintain a professional appearance and to help easily identify appraisers in the field.

40102 – Newspapers/Magazines

\$1,370

Increased 3.0%

Our office maintains a subscription to Marshall & Swift valuation references. These books are industry-standard guides to real estate valuations and construction costs. They are updated regularly to provide accurate information, and are used extensively in the field of property appraisal. This line item reflects only that subscription, our office has no other newspaper or magazine subscriptions. A small increase is anticipated in the subscription amount as determined by the vendor.

80301 – Vehicle Maintenance

\$1,500

Decreased 25.0%

Vehicle maintenance funding is requested to ensure ongoing and routine maintenance is performed as necessary to keep our vehicles functioning optimally and promote longevity in our fleet.



81301 – Gasoline Assessor

\$4,000

Increased 14.29%

Our vehicles are utilized to perform field checks for new construction properties, appeals as requested by property owners, property inspections as a result of assessable transfers of interest or other transactions, as well as for ongoing review in preparation for state-mandated reassessments. This gasoline request reflects that usage.

Total Requests

The total amount requested for FY 26-27 Operations is \$149,445, excluding staff compensation and benefits. This is an increase of 38.70% from FY 25-26. This increase is due to costs associated with the state-mandated reassessment, including primarily increased postage costs for required assessment notices mailings. The Assessor's office takes seriously our duty to serve the citizens of Oconee County, including our stewardship of taxpayer funds. We seek to provide the highest level of service, while searching for savings opportunities whenever possible.

2025-2026

Collections through 1-31-26

DOLLARS REQUESTED TO SET MILLAGE ON	SINKING FUNDS/TIER \$/SDOC FUND BALANCE USED TO OFFSET MILLAGE CALCULATION	DOLLARS NEEDED TO MEET MILLAGE NEEDS	CASTO REALLOC AFTER LAST PAYMENT	DOLLARS COLLECTED TO DATE	% TO DATE COLLECTED	ACCOUNT NAME	TOTAL
\$38,565,196.00		\$38,565,196.00	\$290,820.76	\$35,279,026.13	91.48%	COUNTY OPER	\$ 34,988,205.37
\$2,716,245.00	\$700,000.00	\$2,016,245.00	\$16,290.79	\$1,963,844.17	97.40%	COUNTY DEBT	\$ 1,947,553.38
				\$1,831,262.17		ECON DEV FILOT	\$ 1,831,262.17
\$2,258,633.00		\$2,258,633.00	\$18,704.24	\$2,207,157.41	97.72%	ROAD MAINT	\$ 2,188,453.17
\$1,103,619.00		\$1,103,619.00		\$1,049,076.56	95.06%	KEOWEE FR TX DIST	\$ 1,049,076.56
\$103,381.00		\$103,381.00		\$97,785.49	94.59%	KEOWEE FIRE BOND	\$ 97,785.49
\$728,269.00		\$728,269.00	\$6,033.63	\$715,909.38	98.30%	ECONOMIC DEVELOP.	\$ 709,875.75
\$728,269.00		\$728,269.00	\$6,033.63	\$711,896.84	97.75%	BRIDGES & CULVERTS	\$ 705,863.22
\$1,911,909.00		\$1,911,909.00	\$17,497.51	\$1,867,814.47	97.69%	UNCORP FIRE	\$ 1,850,316.95
				\$1,690.97		HIGHPOINTE	\$ 1,690.97
				\$2,877.93		ANDERSON	\$ 2,877.93
\$1,675,018.00		\$1,675,018.00	\$13,877.34	\$1,635,793.20	97.66%	CAPITAL VEH & EQUIP	\$ 1,621,915.86
\$2,184,806.00		\$2,184,806.00	\$18,100.88	\$2,137,333.58	97.83%	TCTC	\$ 2,119,232.70
\$728,269.00		\$728,269.00	\$6,033.63	\$711,721.63	97.73%	PRT	\$ 705,688.01
				\$72,312.43		PICKENS	\$ 72,312.43
		\$270,544.65		\$1,567,170.82		CASTO	\$ 1,567,170.82
\$5,170,708.00		\$5,170,708.00	\$42,838.74	\$5,055,540.44	97.77%	COMM HEALTH	\$ 5,012,701.70
\$1,453,538.00		\$1,453,538.00	\$12,067.25	\$1,424,055.06	97.97%	EMS FIRE VEH	\$ 1,411,987.81
\$1,456,538.00		\$1,456,538.00	\$12,067.25	\$1,425,017.76	97.84%	CAPITAL REQUEST	\$ 1,412,950.51
\$1,158,278.00		\$1,158,278.00	\$0.00	\$981,941.50	84.78%	CORINTH SHILOH	\$ 981,941.50
						TOTAL	\$ 140,922,257.47

Columns added by Auditor
 Monthly Collection provided by Treasurer

TOTAL
\$ 140,922,257.47

Percentage of \$ collected from Fiscal year beginning

ACCOUNT NAME	July	August	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June
COUNTY OPERATIONS	1.42%	2.39%	3.26%	6.88%	15.63%	46.93%	91.48%					
COUNTY DEBT SERVICE	1.24%	2.26%	3.22%	7.08%	16.64%	49.88%	97.40%					
ECON DEV PILOT												
ROAD MAINTENANCE	1.26%	2.31%	3.29%	7.25%	16.99%	49.92%	97.72%					
KEOWEE FR TX DIST	1.38%	2.37%	3.44%	8.00%	22.09%	66.54%	95.06%					
KEOWEE FIRE BOND	1.18%	2.17%	3.17%	7.67%	21.66%	66.17%	94.59%					
ECONOMIC DEVELOP.	1.44%	2.61%	3.71%	7.81%	17.44%	50.45%	98.30%					
BRIDGES & CULVERTS	1.27%	2.31%	3.30%	7.26%	16.99%	49.93%	97.75%					
UNCORP FIRE	1.25%	2.23%	3.18%	7.12%	16.47%	47.94%	97.69%					
HIGHPOINTE												
ANDERSON												
CAPITAL VEH & EQUIP REQUEST	1.27%	2.31%	3.19%	7.15%	16.89%	49.83%	97.66%					
SCHOOL OPERATIONS	1.38%	2.71%	3.91%	7.26%	14.02%	33.65%	93.76%					
SCHOOL DEBT SERVICE	1.06%	2.05%	2.99%	6.65%	15.68%	46.75%	97.30%					
TRI COUNTY TEC	1.27%	2.35%	3.33%	7.33%	17.06%	50.00%	97.83%					
PARKS REC & TOUR	1.27%	2.31%	3.29%	7.25%	16.96%	49.90%	97.73%					
PICKENS												
CASTO												
COMMUNITY HEALTH/HUM SVC	1.25%	2.30%	3.27%	7.22%	17.01%	49.95%	97.77%					
EMS/FIRE CAP VEH/EQUIP FUND	1.25%	2.30%	3.27%	7.24%	17.04%	50.05%	97.97%					
CAPITAL REQUEST	1.24%	2.28%	3.36%	7.31%	17.09%	50.02%	97.84%					
CORINTH SHILOH	0.00%	0.00%	0.00%	3.69%	13.78%	56.63%	84.78%					

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

Account Number				Description	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
10	206	10710	00000	Overtime	174	331	148	500	500
Total Overtime					174	331	148	500	500
10	206	30018	00000	Travel	-	-	307	-	1,500
10	206	30024	00000	Equipment Maintenance	1,255	2,475	2,703	2,703	2,745
10	206	30025	00000	Professional	144,648	134,369	132,708	145,000	150,000
10	206	30041	00000	Telecommunications	1,147	836	-	1,000	-
10	206	30056	00000	Data Processing	28,289	28,300	29,464	30,026	31,749
10	206	30059	00000	Copier Click Charges	7,569	9,392	11,056	8,500	8,500
10	206	30080	00000	Dues: Organizations	750	750	750	750	750
10	206	30084	00000	Staff Development	1,014	2,959	1,953	3,000	2,500
10	206	30090	00000	Commission Honoraria	900	900	900	900	900
10	206	33022	00207	Building/Grounds Maintenance -Walhalla	9,742	7,323	8,506	7,000	7,000
10	206	33022	00208	Building/Grounds Maintenance - Seneca	2,858	2,981	4,229	3,500	4,000
10	206	33022	00209	Building/Grounds Maintenance - Westminster	3,931	2,797	3,163	2,500	3,000
10	206	33022	00210	Building/Grounds Maintenance - Salem	2,585	2,102	1,464	2,020	2,000
10	206	34043	00207	Electricity - Walhalla	17,239	15,864	18,173	18,000	18,000
10	206	34043	00208	Electricity - Seneca	11,032	10,681	13,344	12,000	12,000
10	206	34043	00209	Electricity - Westminster	10,554	8,809	8,598	11,000	9,000
10	206	34043	00210	Electricity - Salem	5,000	5,000	5,000	5,000	5,000
10	206	34044	00207	Water/Sewer/Garbage - Walhalla	1,979	1,547	1,787	1,700	1,700
10	206	34044	00208	Water/Sewer/Garbage - Seneca	1,607	1,727	2,485	2,000	2,000
10	206	34044	00209	Water/Sewer/Garbage - Westminster	969	1,004	1,967	1,200	2,250
10	206	40031	00000	Small Equipment	5,453	2,200	2,801	2,800	2,800
10	206	40032	00000	Operational	6,652	8,904	7,747	8,000	8,000
10	206	40033	00000	Postage	33	48	105	500	250
10	206	40034	00000	Food	395	165	500	500	500
10	206	40045	00000	IT Replacement/Software	3,209	-	-	-	-
10	206	40101	00000	Books	92,456	84,685	85,625	87,000	87,000
10	206	40102	00000	Periodicals	22,200	22,200	22,499	23,000	23,000
10	206	40103	00000	Audio Visual	11,293	11,300	11,225	11,500	11,500
10	206	80206	00000	Vehicle Maintenance	2,718	1,607	1,474	1,500	1,500
10	206	81206	00000	Gasoline	3,957	2,227	2,663	4,000	3,000
10	206	82206	00000	Diesel	2,378	2,459	2,242	3,000	2,500
Total Operational					403,812	375,611	385,438	399,599	404,644
Total Overtime + Operational					403,986	375,942	385,586	400,099	405,144

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

Account Number					Description	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Direct Revenue										
						FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
						Actual	Actual	Actual	Budget	Budget
10	80	805	11000	Library Fines and Fees	13,262	12,402	12,053	15,000	12,850	
Departmental Total Direct Revenue					13,262	12,402	12,053	15,000	12,850	
Positions										
					FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	
Total Full Time Employees					19	19	19	19	19	
Part-Time Employees					2	2	2	2	2	
Grant Funded Employees					0	1	1	1	1	
					21	22	22	22	22	

FY 2027 Departmental Request
500
500
1,500
2,700
162,700
-
31,749
11,000
750
2,500
900
8,000
4,000
3,000
2,000
18,000
12,000
9,000
5,000
1,800
1,800
2,200
2,800
8,000
300
250
87,000
23,000
11,500
1,500
3,000
2,500
420,449
420,949

FY 2027 Departmental Request
FY 2027 Budget
12,850
12,850
FY 2027
19
3
0
22

OCPL FY27 Budget Requests and Justifications

Position Request:

Library Resource Associate

The grant from the Center for Rural and Primary Healthcare for Libraries and Health Cooperative projects (our social worker, Kerry Leeper Brock) was extended until May 31, 2026. For FY27, we would need salary and fringe for Kerry Leeper Brock. She will remain part time.

~ \$38,800 salary and fringe

Line items explained

10-206-30025-00000 Professional

Increase from \$140,000 to 162,700

Used to increase the hourly rate for nine (9) Staffmark personnel from \$11 to \$12 per hour; and the amount paid per employee (bill rate) from \$14.47 to \$15.72 per hour

Needed to recruit and retain our most public-facing frontline employees and to keep pace with wages paid by local employers to similar skill and education levels

10-206=30059-00000 Copier Click Charges

Increase from \$8,500 to \$11,000

Since both customer and departmental copying comes from this budget, we need to increase the amount so that we can continue to meet customer needs and keep most of our printing for calendars and promotional material in-house.

10-206-33022-00207 Building/Grounds Maintenance – Walhalla

Increase in FY27 to \$8,000 to reflect getting carpeted areas of the library commercially cleaned and unanticipated HVAC repairs

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

Account Number				Description	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	FY 2027 Departmental Request
10	718	10710	00000	Overtime	79,540	153,803	153,903	80,000	125,000	145,000
Total Overtime					79,540	153,803	153,903	80,000	125,000	145,000
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	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					3,171,824	3,686,719	3,955,071	4,284,300	4,428,375	4,584,825
Total Overtime + Operational					3,251,364	3,840,522	4,108,974	4,364,300	4,553,375	4,729,825
Direct Revenue										
					FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget
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	2,671,576	2,378,991	2,800,000	2,600,000	2,500,000
10	80	49807	14902	Solid Waste - Recyclables	579,530	309,846	295,557	350,000	350,000	350,000
10	80	49807	14910	Solid Waste - Mulch Sales	-	-	-	-	-	-
10	81	810	14904	Impact Fee For Tires	33,187	58,562	32,529	50,000	50,000	40,000
Departmental Total Direct Revenue					3,125,297	3,051,887	2,720,379	3,213,000	3,011,500	2,904,000
Positions										
					FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Full Time Employees					37	37	37	37	37	37
					37	37	37	37	37	

Oconee County, South Carolina

Solid Waste (718)

FY27 Budget Employee and Equipment Requests

1. Employee Requests

- a. **2 Landfill Equipment Operators:** The landfill is open to the public 6 days a week. Currently, there are 3 full time operators designated to the landfill along with 4 part time equipment operators. The part time staff are through a staffing agency and several are limited on how many hours a year they can work. The workload at the landfill has increased significantly over the last 5 years. Not only has the tonnage of waste managed nearly tripled, but due to the landfill growing vertically, required maintenance items are taking longer as well. The 9 sediment basins are requiring cleanouts 2-3 times per year versus once every couple of years. Each cleanout can take 2-4 weeks with two operators. Excavating, hauling, and applying cover soil takes 3-5 days each month. In years past, the landfill only operated a compactor to push and compact waste. Due to the increased tonnage, the compactor and dozer are operated simultaneously in order to keep the waste managed and compacted properly. This requires two operators for 8.5 hours a day for 6 days each week. The wood grinder is typically operated about 2-4 hours each morning when it is operational. This does not include watching the brush pile, loading mulch, and other items such as picking up wind-blown litter, road maintenance, bush-hogging the landfill and the closed landfill at Five Forks, and crushing recycled concrete and asphalt. Besides the crew leader, there are only two full-time operators. If either one of them are out for any reason, then things do not get done. The addition of two full time landfill operators is highly needed.

2. Landfill Equipment Request: The following landfill equipment is in order of greatest need. However, all of the equipment is extremely necessary for day-to-day operations.

- a. **Landfill Compactor: Requesting \$1,500,000:** The current landfill compactor is now 9 years old and has well over 14,000 hours and has been down several times each year for the past three years for extensive and expensive repairs. With the landfill being open over 300 days each year, the compactor is operated about 1,800-2,200 hours per year. The landfill does not have a backup compactor and renting compactors are extremely expensive with monthly rentals ranging from \$35,000-\$45,000 each month and transportation costs ranging from \$20,000-\$30,000 each way. This is an integral piece of landfill equipment. The compactor is used to shred, tear and press together various items in the waste stream so they consume a minimal volume of landfill airspace.

The higher the compaction rate, the more trash the landfill can receive.

Conserving air space is a landfill's highest priority in order to extend landfill life.

- b. **Mulcher: Requesting \$1,375,000:** The Morbark Woodhog 4600XL was purchased in September of 2008. It has mulched/ground over 120,000 tons of debris and has saved approximately 5 years of landfill airspace. Keeping bulky wood waste out of the landfill conserves a vast amount of airspace. The mulch is either used by other county departments or the public, and is mixed 50/50 with soil to be used as landfill cover which conserves valuable cover soil. Over the past few years, parts have been hard to obtain and it has been down for repairs for a considerable amount of time. This mulcher is a size smaller than the larger mulchers. Increasing the size of the mulcher and getting an updated machine would increase the size and amount of wood debris that can be processed.
 - c. **Landfill Dozer: Requesting \$650,000:** Currently the landfill has a John Deere 1050 dozer that is 8 years old and has nearly 6,000 hours. It is a very large 90,000-pound dozer that is used primarily to push the large amounts of waste from the unloading areas to the compactor for compaction. Over the past few years, the landfill has started moving vertically and the large dozer is not efficient developing and maintaining the slopes of the growing landfill due to the large tracks and the heaviness of the machine. The requested machine would be about 35,000-40,000 pounds lighter and would be excellent at developing and maintaining the landfill slopes. The dozer would also serve as a backup for when the larger dozer is being serviced or down for repairs. (Could purchase a used machine for some cost savings.)
 - d. **Water Truck: Requesting \$650,000:** The Solid Waste water truck is a 2004 Ford 650 with a 1,500-gallon tank. In the past 5 years, the landfill unloading area has had to grow larger due to the increase in traffic and tonnage at the landfill. During the late spring thru the early fall, the roads and the parking lot have to be wet down in order to suppress dust according to SC DES requirements. From time to time, the landfill or the mulch pile catch on fire. During these times, 1,500 gallons of water is not enough to adequately suppress the fire. Many times the water truck has to be refilled 3-5 times even for a small fire. If the fire is on the landfill itself, the truck cannot be driven close to it. The request is for an articulating truck with at least 5,000-7,500-gallon capacity with the capability to be filled from a stream. This truck would be able to maneuver across the working area of the landfill in case of a fire. (Could purchase a used machine for some cost savings.)
- 3. Recycle Center Equipment:**
- a. **8 Compactors: \$250,000:** This would keep the replacement schedule on track to replace all of the 15-20 year old compactors that are starting to constantly have issues such as cylinders breaking, hoppers and floors rusting through so that the ram cannot move or even falls out of the machine.

- b. **Compactor Containers: \$120,000:** The compactor containers are used until they can no longer be repaired. Many of the containers are over 25 years old. This would replace about 8-10 depending on steel costs.

4. **Building Request**

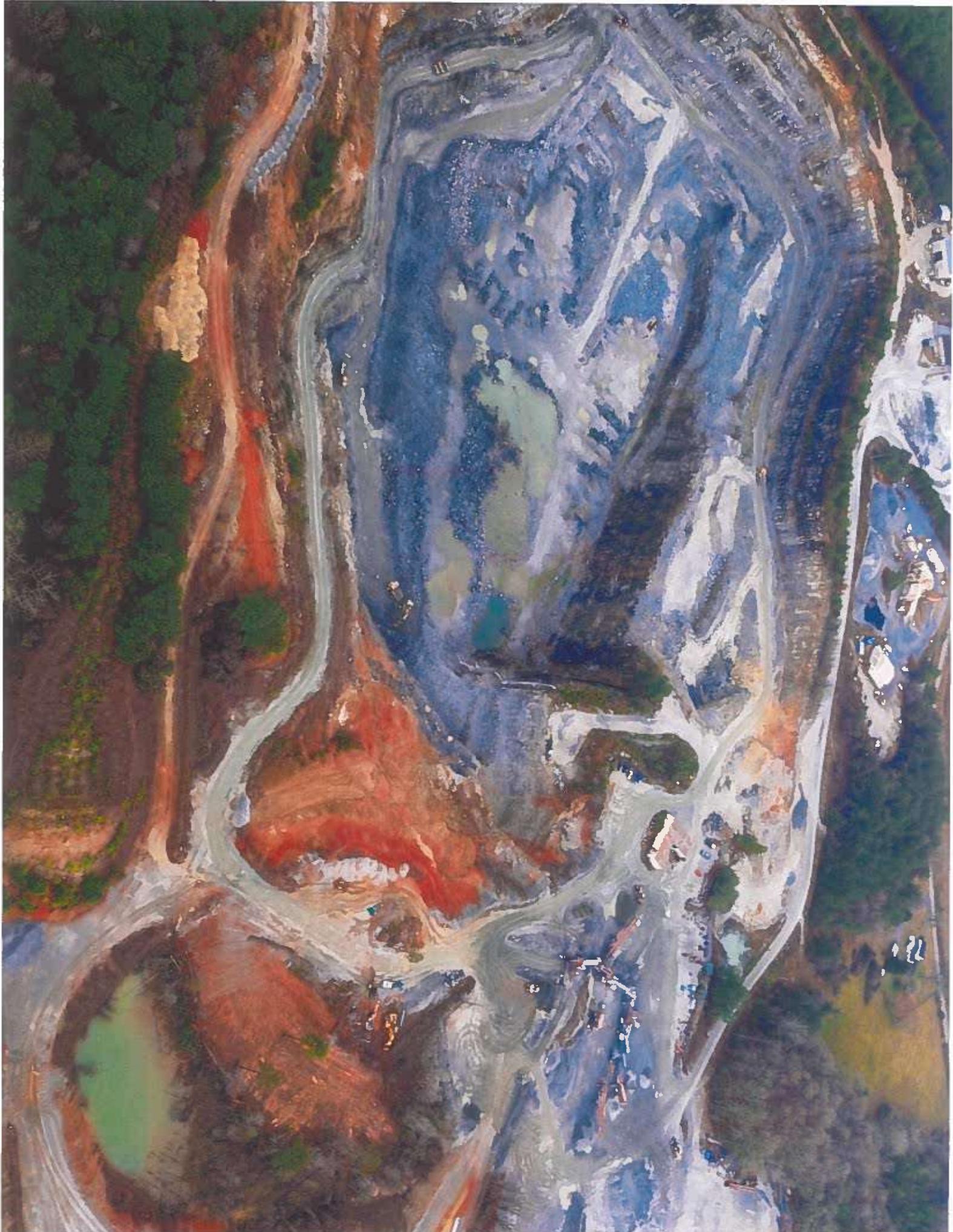
- a. **Transfer Station: Requesting \$4,500,000:** The transfer station was built in 1998 and was designed to use a compactor to load tractor trailers. Operating a compactor to load tractor trailers requires specifically designed trailers that will connect to the compactor. Loading these trailers takes an average of about 25-30 minutes per trailer. There are very few transfer stations designed to use compactors due to the following:

- i. Requires power to operate
- ii. Takes 2-3 times as long to load a trailer
- iii. Lack of availability of rear load trailers

All trucking companies do not like providing these specialty trailers. Most have an overabundance of top load trailers. The current compactor is over 9.5 years old and will soon need either replacing or an overhaul. A new compactor costs between \$350,000-\$400,000 but does not address current issues. The current transfer station was designed for a max daily use of 300 tons per day and was only handling about 28,000 tons per year when constructed. Now, three days a week the transfer station averages 250-285 tons per day and typically goes over the 300 tons per day during peak seasons. Each time the transfer station takes in more than 300 tons per day puts the department in violation of its SC DES permit. A new transfer station designed to handle 600-700 tons per day and load open top trailers would greatly increase efficiency, reduce down time, ensure adequate space for times of inclement weather, and keep the facility in compliance with SC DES regulations for years to come. This would be a multi-year project to get permitting and engineering work completed prior to construction. Start to finish is estimated for 3 years.

- b. **Scale house/Scales: \$450,000 total:** It appears the SC DES stormwater permit could be issued sometime this spring/early summer. The scales have increased in price due to the cost in metal and concrete. The two-scale system is approximately \$235,000. The metal garage style building to be used as a scale house has an estimated cost of \$100,000. The additional cost would be for asphalt work, water lines, and fencing.

- 5. **Land for Recycle Centers: Uncertain of costs:** Four of the recycle centers need to be updated/upgraded due to extreme population growth in specific areas, center size not conducive to large volume of traffic, and the inability to add any additional compactors or services.



2025-2026 Projects (Still in Progress)

- Crushing Plant-New Location
- New Detention and Retention Ponds
- New Infrastructure and Full Restructuring of the Water System
- Site Work and Construction of Dry Storage Area
- Upgrading Dust Suppression System to Comply with April 2026 MSHA Mandate
- RFP for New Shop

2026-2027 Projects

- Blasting a New Sump and Semi-Permanent Rerouting of the Pit Dewatering Pipes
- Demolish Old Shop to Make Room for Pit Expansion
- Completion of the New Shop Building
- Site Work for New Access Road from Orr Parcel 7 & 10 to Rock Crusher Rd (Not to be put into use)
- Site Work and Bay Construction for New (Future) Sales Yard
- Completion of Land Purchase and Subsequent Modification of Permitting

Long Range Plans and Ideas

- New Entrance Road from Parcel 10 of Orr Property Leading to: New Scalehouse- New Sales Yard(s)- New Shop- Crushing Plant (2030-2031)
- (Potential) New Rip Rap Crushing
- Alterations to Surrounding Land as Discussed Previously (2032-2033)
- New Product Offerings (Open to Discussion for any Future Budget Year)

017- Quarry 2026-2027 Budget Justification Notes

- **017-719-10710 Overtime=** Requesting a total of \$190,000 for 2026-2027, up from \$140,000 the previous year. The additional overtime request is to allow for the use of staff labor for large one-time projects, including fencing the entire south/southwest end of the quarry (post Orr purchase completion), 3 new infrastructure projects, and the stripping of 6 additional acres to expose the bedrock for mining
- **Total Operational Costs of \$8,375,100.** Please see the excel sheet labeled "Fund 017 Rock Quarry FY27"

017- Quarry 2026-2027 Budget Justification Notes

- 30024 Maint. to Equipment = Same maintenance needs as previous year
- 30025 Professional = Reduced due to completion of the Orr property purchase related expenses
- 30037 Equipment Rental = Increased due to multiple building projects (need large Dozer, compactor, etc), and also requesting to rent crushing equipment for creating Rip Rap as a Proof of Value project for a potential 2027-2028 budget year purchase
- 30039 Blasting = Same as previous year
- 30041 Telecom = Same as previous year
- 30056 Data Processing = Scale and maintenance software contract costs, plus upgrading fleet management inspection software
- 30059 Xerox = Same as previous year
- 30066 P&L Ins = Same as previous year (Set by Finance)
- 30084 Staff Development = Reduced due to all production management completing Quarry Academy during 2025-2026 fiscal year
- 30091 Special Departmental = Same as previous year
- 33022 Maint to Buildings and Grounds = Increased due to large fencing project, new concrete bays for sales yard, and site and infrastructure development for future entrance and haul roads on the Orr property
- 34042 Gas and Fuel = Same as previous year
- 34044 Electricity = Same as previous year (Set by Finance)
- 40027 Safety = Slight increase to purchase Hi-Vis visitor vests. Otherwise have the same needs as previous year
- 40031 Small Cap Equipment = Increase to outfit 2 new shops and one new maintenance observation tower
- 40032 Operational = Increase to outfit 2 new shops and one new maintenance observation tower
- 40034 Food = Slight increase YOY due to crusher rebuild meals cost increases
- 40045 IT Equipment = Requesting one additional tablet to have electrical schematics available in the field
- 40065 Clothing = Slight increase YOY due to upgrading to flame resistant and arc flash protective clothing for all mechanics and electrician
- 50840 Capital Equipment = \$1,600,000 for new shovel, \$100,000 for new stacking conveyor, \$140,000 for new compact wheel loader, and \$18,000 for new forklift
- 50841 Equipment Replacement = \$180,000 for New Telehandler, \$110,000 for New Skid Steer, \$100,000 for New Man-Lift. All of these pieces are having major (routine) mechanical issues due to each piece being near the end of their usable life.
- 50850 Capital Building = \$0, but the \$925,000 carried over from previous years must be carried over to 2026-2027. We expect to work with Procurement to send a RFP for our new shop in the April-May 2026 timeframe
- 50860 Capital Land = \$0. The Orr property purchase is complete
- 50870 Capital Vehicles = Requesting to replace one on-road vehicle with a vehicle from the SC State Surplus
- 71719 Diesel = Same as previous year
- 80719 Vehicle Maintenance = Slight increase YOY due to increasing vehicle maintenance parts cost

**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 Budget	FY 2026 Budget	FY 2027 Departmental Request
Operating Revenues							
017 080 00805 00000	Customer Sales	7,422,341	9,173,509	9,455,149	10,300,000	10,000,000	10,800,000
017 080 00805 10340	Miscellaneous	40,942	128,453	20,438	50,000	50,000	50,000
	Total Revenues	7,463,283	9,301,962	9,475,587	10,350,000	10,050,000	10,850,000
Operating Expenses							
017 719 10710 00000	Overtime	118,660	143,903	150,234	140,000	140,000	190,000
	Total Overtime	118,660	143,903	150,234	140,000	140,000	190,000
017 719 30024 00000	Equipment Maintenance	1,389,590	2,521,362	1,654,405	2,500,000	2,500,000	2,500,000
017 719 30025 00000	Professional	82,887	71,198	33,055	45,000	50,000	35,000
017 719 30037 00000	Equipment Rental	65,326	59,766	40,281	55,000	110,000	140,000
017 719 30039 00000	Blasting	681,033	885,137	885,190	925,000	900,000	900,000
017 719 30041 00000	Telecommunications	1,685	3,928	3,429	3,500	4,100	4,100
017 719 30056 00000	Data Processing	4,018	4,263	9,721	9,300	1,100	12,000
017 719 30059 00000	Copier Click Charges	1,156	1,322	1,089	1,590	1,590	12,000
017 719 30066 00000	Insurance - Property and Liability	129,723	117,073	104,059	130,000	130,000	130,000
017 719 30084 00000	Staff Development	1,995	2,249	9,471	15,000	12,000	9,000
017 719 30091 00000	Special Departmental Supplies	-	531	969	1,500	1,500	1,500
017 719 33022 00000	Building/Grounds Maintenance	19,207	42,851	41,541	50,000	120,000	170,000
017 719 34042 00000	Gas and Fuel Oil	1,624	1,241	1,575	2,000	4,000	4,000
017 719 34043 00000	Electricity	155,570	162,194	151,710	170,000	170,000	170,000
017 719 34044 00000	Water/Sewer/Garbage	3,338	3,295	3,079	5,000	5,000	5,000
017 719 40027 00000	Safety Equipment	9,192	10,670	11,268	12,500	12,500	14,000
017 719 40031 00000	Small Equipment	33,780	32,362	49,435	50,000	45,000	60,000
017 719 40032 00000	Operational	34,277	34,771	33,014	32,000	35,000	60,000
017 719 40034 00000	Food	1,997	3,123	3,253	5,000	5,000	7,500
017 719 40045 00000	Equipment/Software	4,538	8,299	3,971	2,300	2,300	4,000
017 719 40065 00000	Uniforms/Clothing	9,323	9,318	12,332	12,300	12,500	14,000
017 719 50841 00000	Equipment Replacement	43,400	805,569	-	209,000	-	390,000
017 719 50840 00000	Capital Equipment	-	-	-	-	1,153,000	1,860,000
017 719 50850 00000	Capital Building	-	-	-	850,000	75,000	-
017 719 50860 00000	Capital Land	411,060	401,197	401,180	410,000	410,000	-
017 719 50870 00000	Capital Vehicle	-	-	-	-	55,000	25,000
017 719 80055 00000	Credit Application Fee	223	207	1,472	1,000	1,000	1,000
017 719 80719 00000	Vehicle Maintenance	26,722	29,738	22,333	35,000	35,000	40,000
017 719 81719 00000	Gasoline	15,330	19,380	16,557	20,000	20,000	20,000
017 719 72719 00000	Diesel	492,824	550,772	475,091	600,000	500,000	500,000
017 719 00000 00000	Loss on Sale of Capital Asset	256,825	-	-	-	-	-
017 719 90150 73499	Depreciation Expense	914,254	953,418	952,953	900,000	9,000	900,000
017 719 90150 73500	Depletion Expense	6,882	6,882	6,901	7,000	7,000	7,000
	Total Operational Expenditures	4,797,779	6,741,916	4,929,334	7,058,990	6,386,590	8,185,100
	Total Overtime + Operational Expenditures	4,916,439	6,885,819	5,079,568	7,198,990	6,526,590	8,375,100
	Net Operating Income (Loss)	2,665,504	2,560,046	4,546,253	3,291,010	1,262,768	2,664,900
017 095 00171 70010	Transfer To General Fund	(1,000,000)	(1,000,000)	(750,000)	(1,000,000)	(1,500,000)	
	Transfer to Land Acquisition Fund	-	-	-	(250,000)	(250,000)	
017 719 55100 00000	Lease Principal Payment	(488,016)	(508,171)	(529,158)	(549,000)	(570,177)	
017 719 55200 00000	Lease Interest Payment	(214,437)	(194,281)	(173,294)	(154,000)	(132,823)	
	Change in Net Assets	963,051	857,594	3,093,801	1,338,010	(190,232)	2,664,900

Positions	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Full Time Employees	21	22	22	22	22	23
Life After Lockup	1	1	1	1	1	1
	22	23	23	23	23	24

OCONEE COUNTY QUARRY PRICELIST

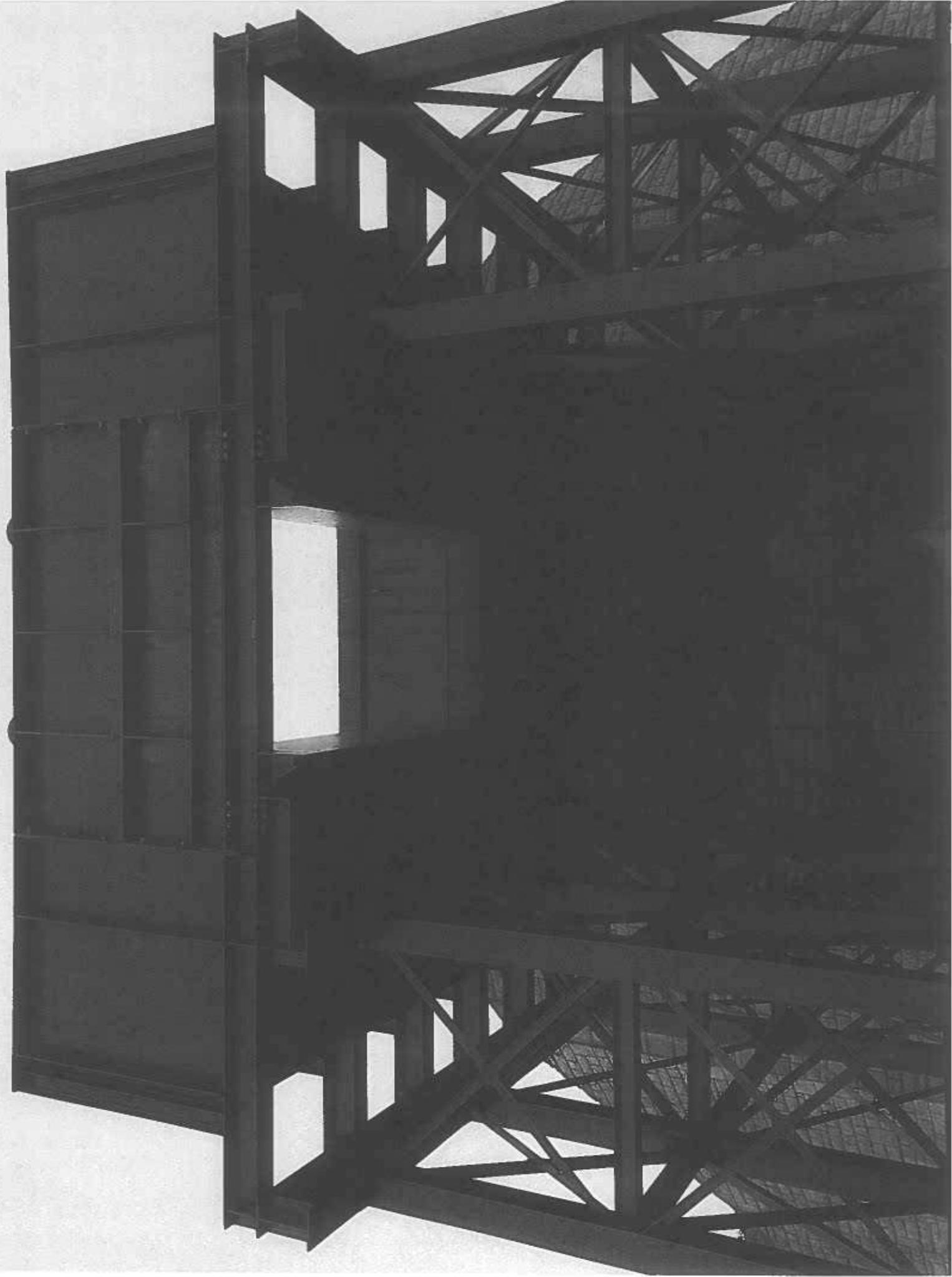
EFFECTIVE AUGUST 3, 2026

PRODUCT#	MATERIAL DESCRIPTION	Proposed 2026-2027 In-County Rates		Proposed 2026-2027 Out-of-County Rates	
		PRICE/TON CASH/CHECK	PRICE/TON CREDIT/DEBIT	PRICE/TON CASH/CHECK	PRICE/TON CREDIT/DEBIT
1	CRUSHER RUN 1-1/2"	\$ 18.50	\$ 19.09	\$ 22.88	\$ 23.61
2	CRUSHER RUN 1-1/2" NUMBER 2	\$ 13.50	\$ 13.93	\$ 16.63	\$ 17.16
3	2" X 3" SURGE	\$ 20.00	\$ 20.64	\$ 24.75	\$ 25.54
4	SCREENINGS	\$ 7.25	\$ 7.48	\$ 7.25	\$ 7.48
5	57:1" CLEAN STONE	\$ 21.50	\$ 22.19	\$ 31.63	\$ 32.64
6	789: 3/8" X 1/2" (PEA GRAVEL)	\$ 19.75	\$ 20.38	\$ 29.44	\$ 30.38
7	4" X 8" RIP RAP - CLASS A	\$ 25.00	\$ 25.80	\$ 35.75	\$ 36.89
8	9" X 15" RIP RAP - CLASS B	\$ 26.00	\$ 26.83	\$ 32.00	\$ 33.02
REMOVE ASPHALT SAND AS A PRODUCT					
13	15-1/2" X 21" RIP RAP - CLASS C	\$ 26.00	\$ 26.83	\$ 32.00	\$ 33.02
14	21-1/2" X 27" RIP RAP - CLASS D	\$ 26.00	\$ 26.83	\$ 32.00	\$ 33.02
15	ROUND BOULDERS (CLASS E)	\$ 34.50	\$ 35.60	\$ 42.63	\$ 43.99
16	FLAT BOULDERS	\$ 39.50	\$ 40.76	\$ 48.88	\$ 50.44
17	OVERBURDEN	\$ 5.00	\$ 5.16	\$ 6.25	\$ 6.45

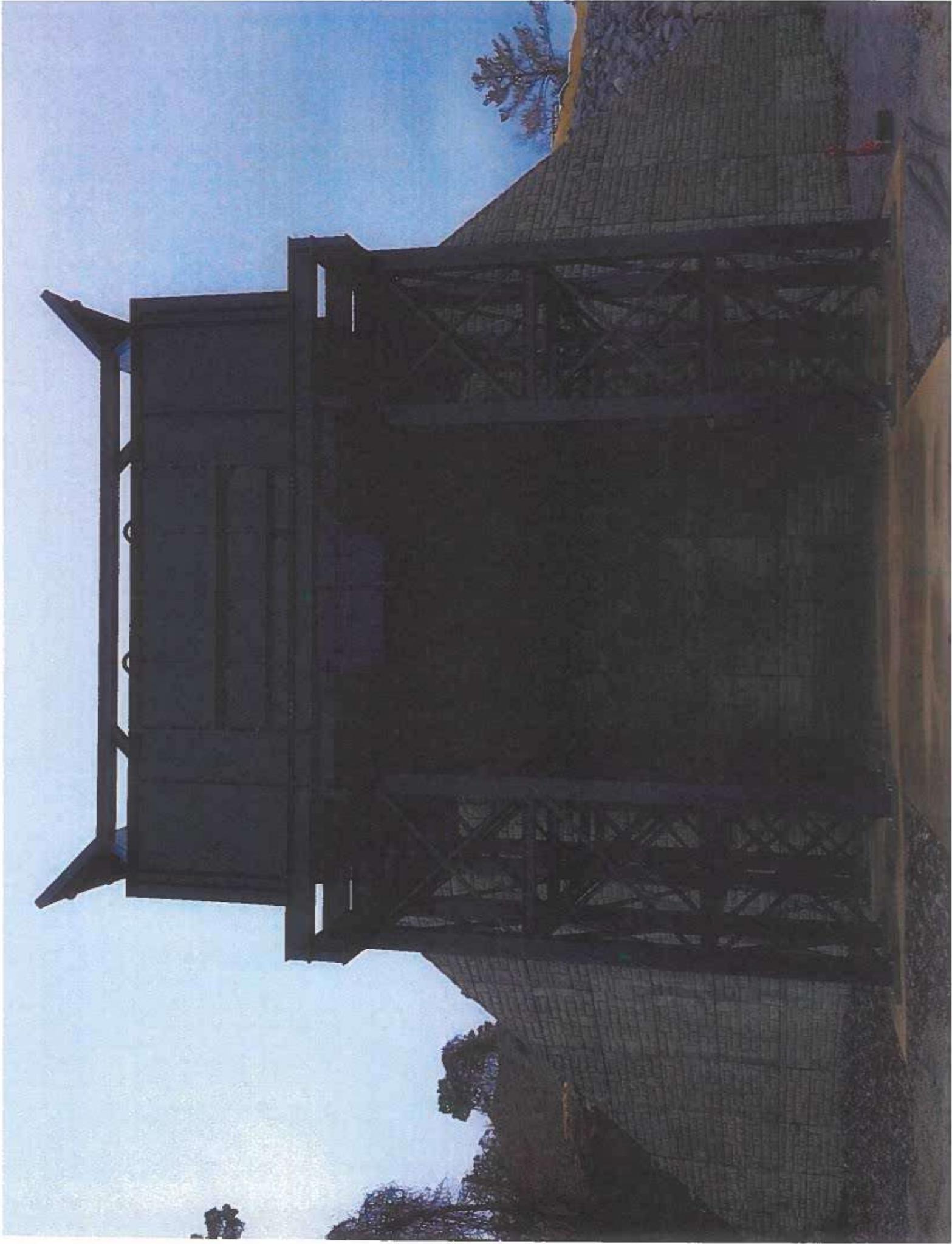
WE NEED TO REMOVE #9 ASPHALT SAND BECAUSE IT WAS A PROPRIETARY BLEND FOR HUBBARD PAVING. KING ASPHALT DOES NOT WANT TO USE THAT BLEND SO THERE IS NO REASON FOR US TO MAKE IT ANY LONGER.

CALL FOR AVAILABILITY 864-638-4214
APPLICABLE SALES TAX WILL BE ADDED
CREDIT/DEBIT TRANSACTIONS INCLUDE A FEE OF APPROXIMATELY 3.2%
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

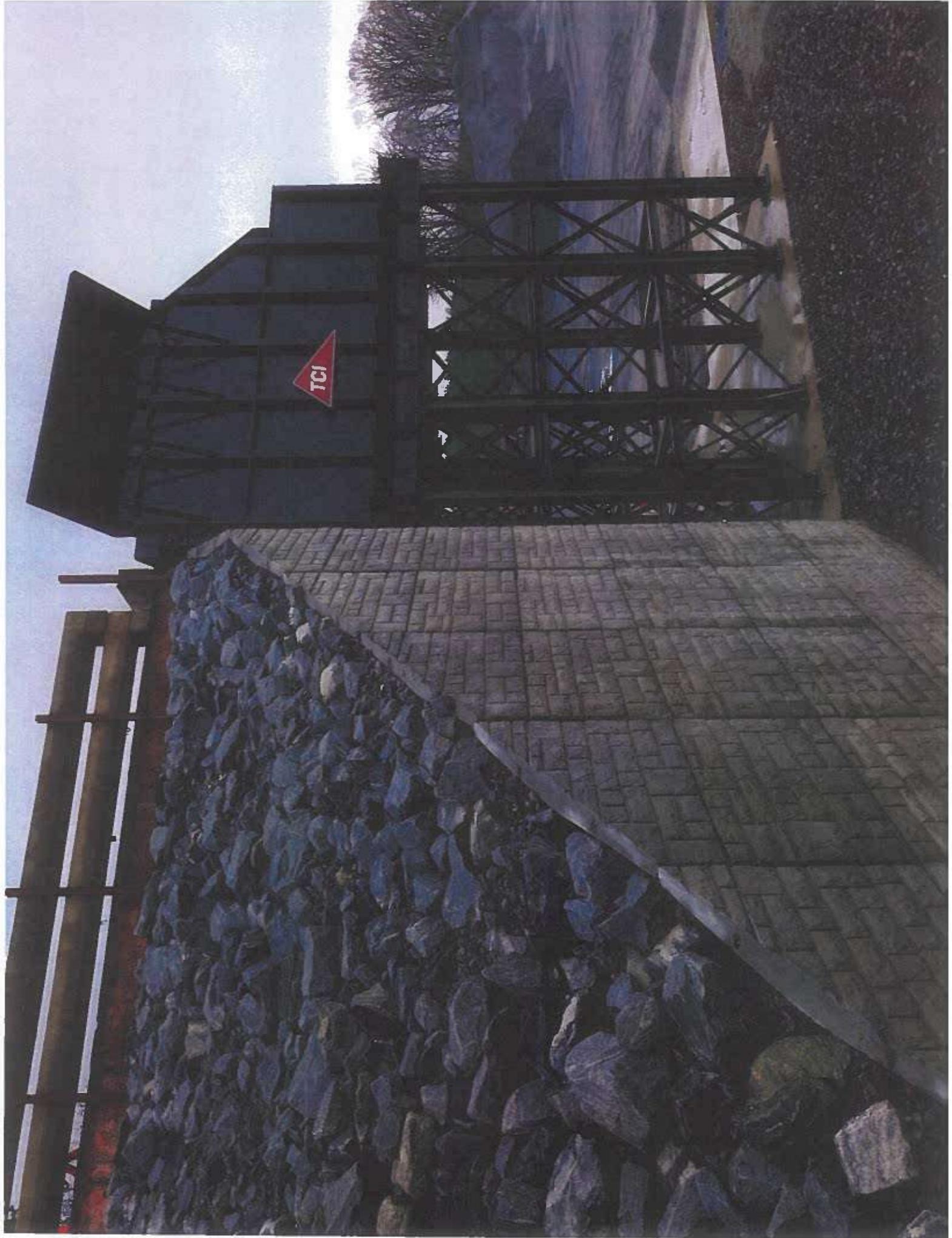






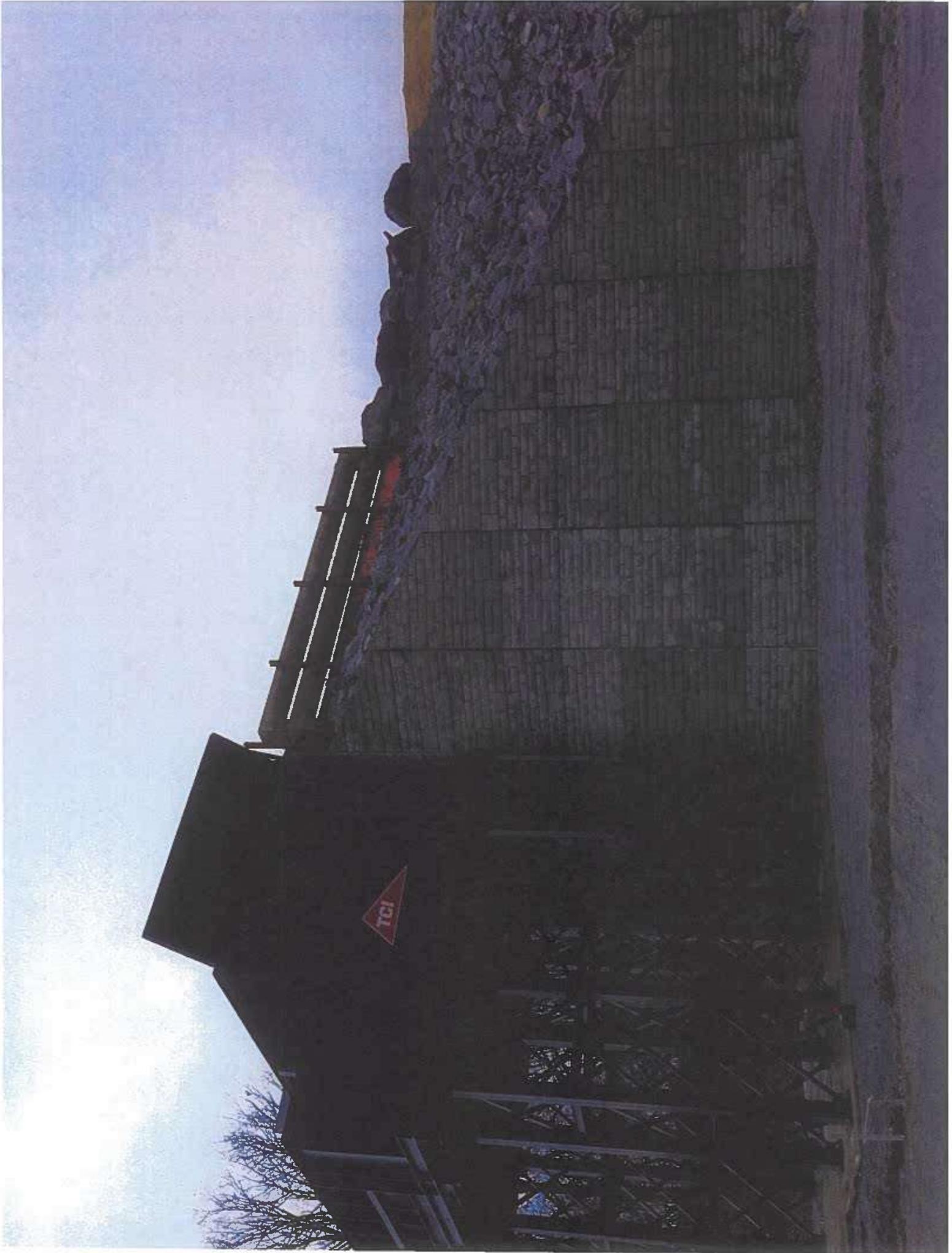




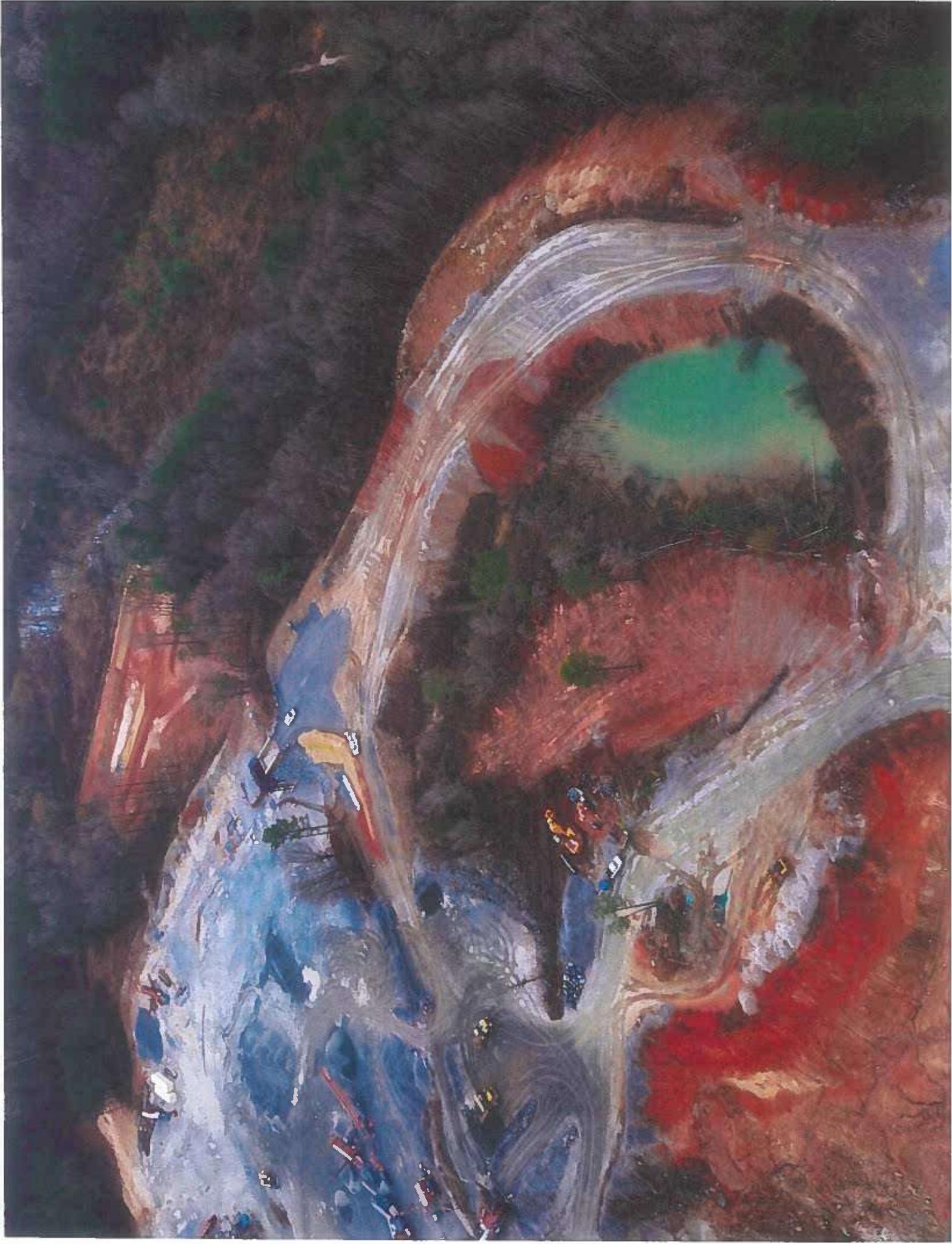


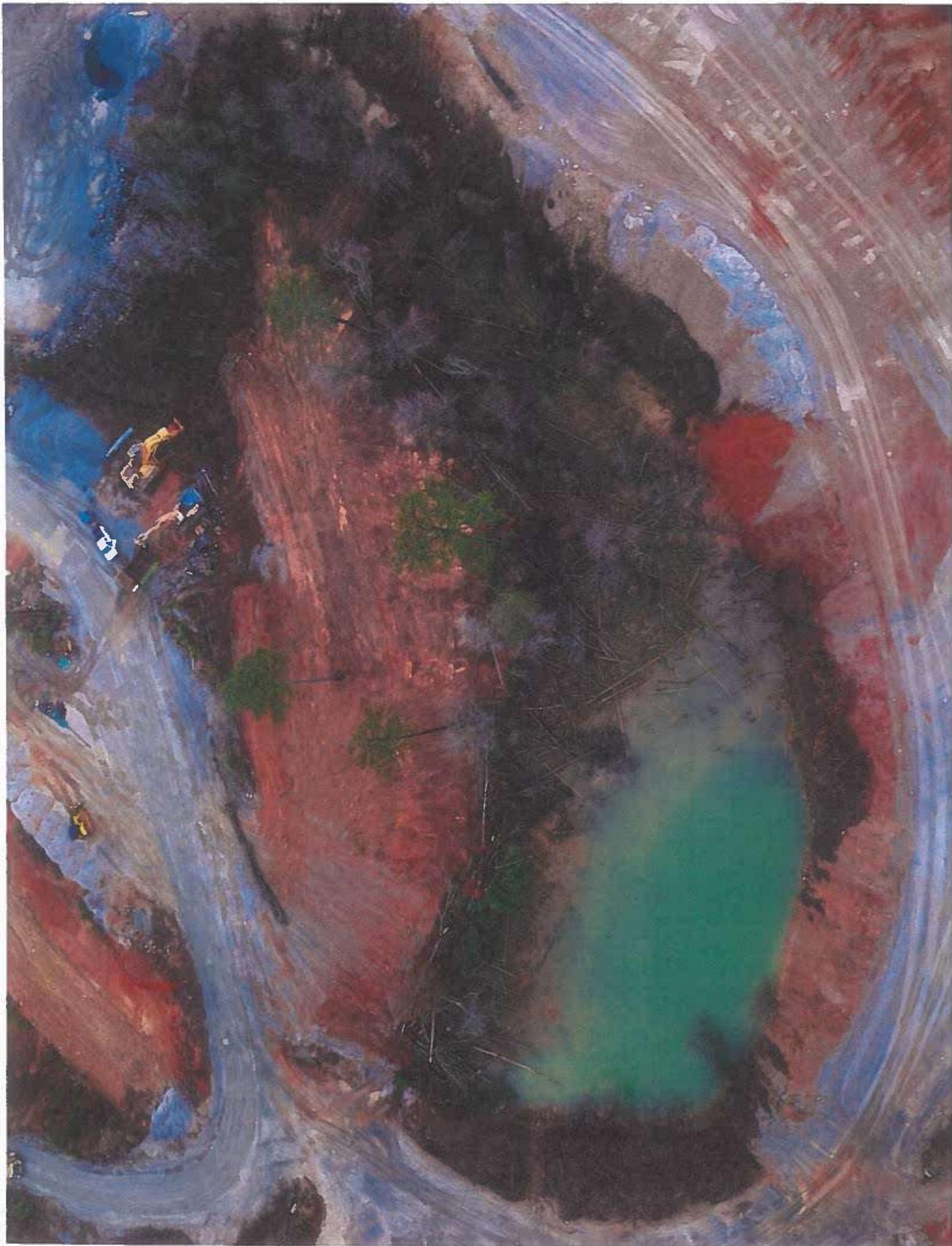


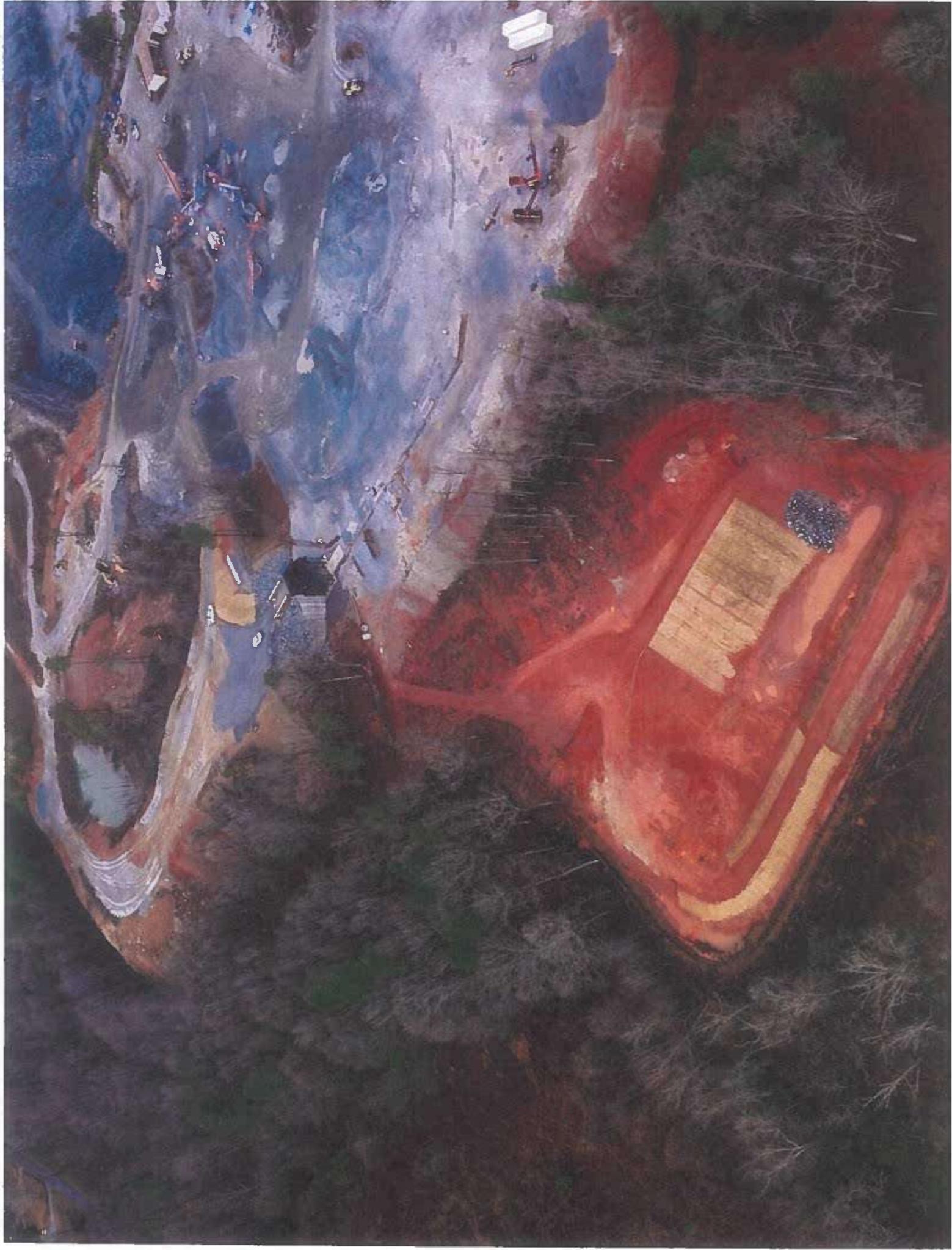


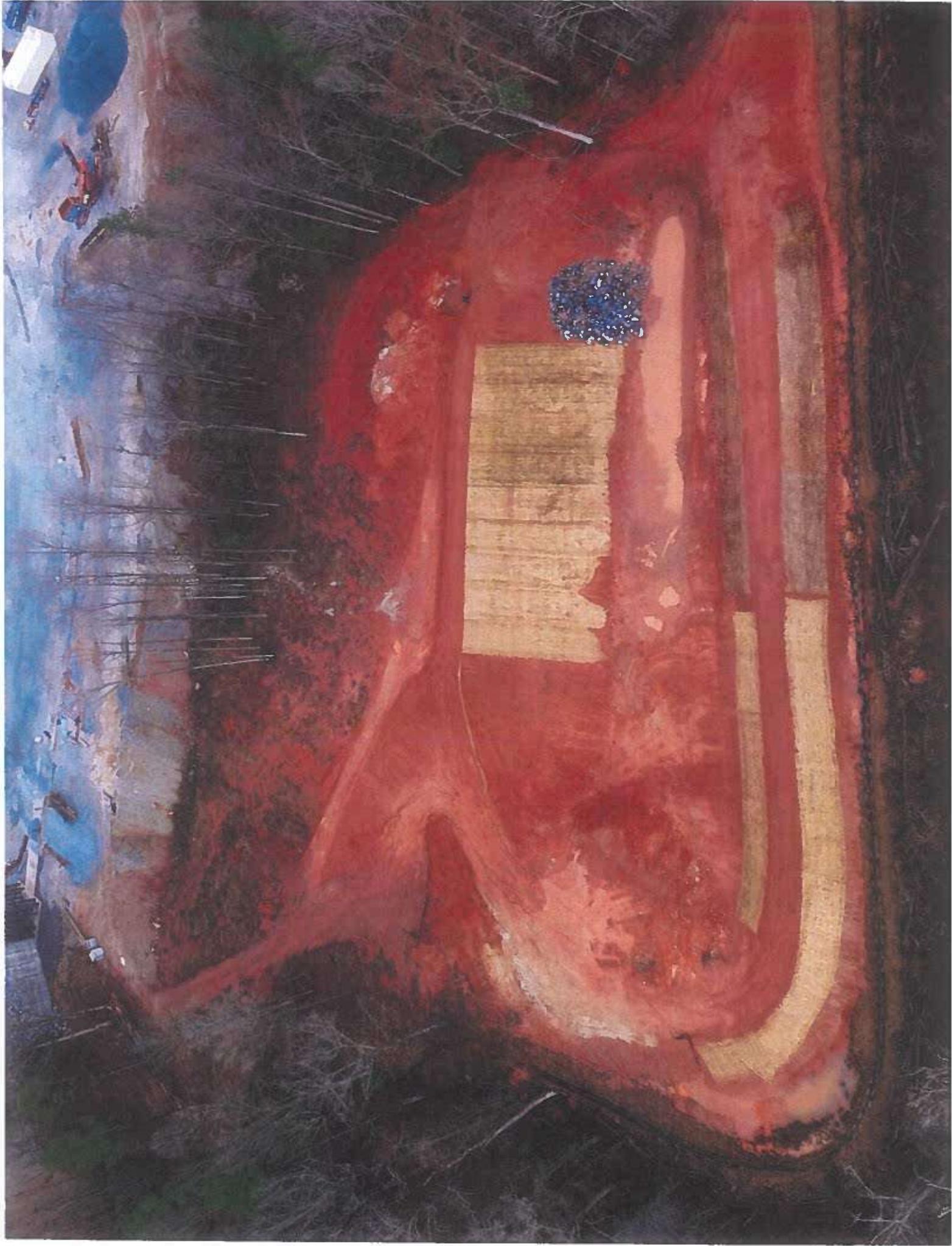


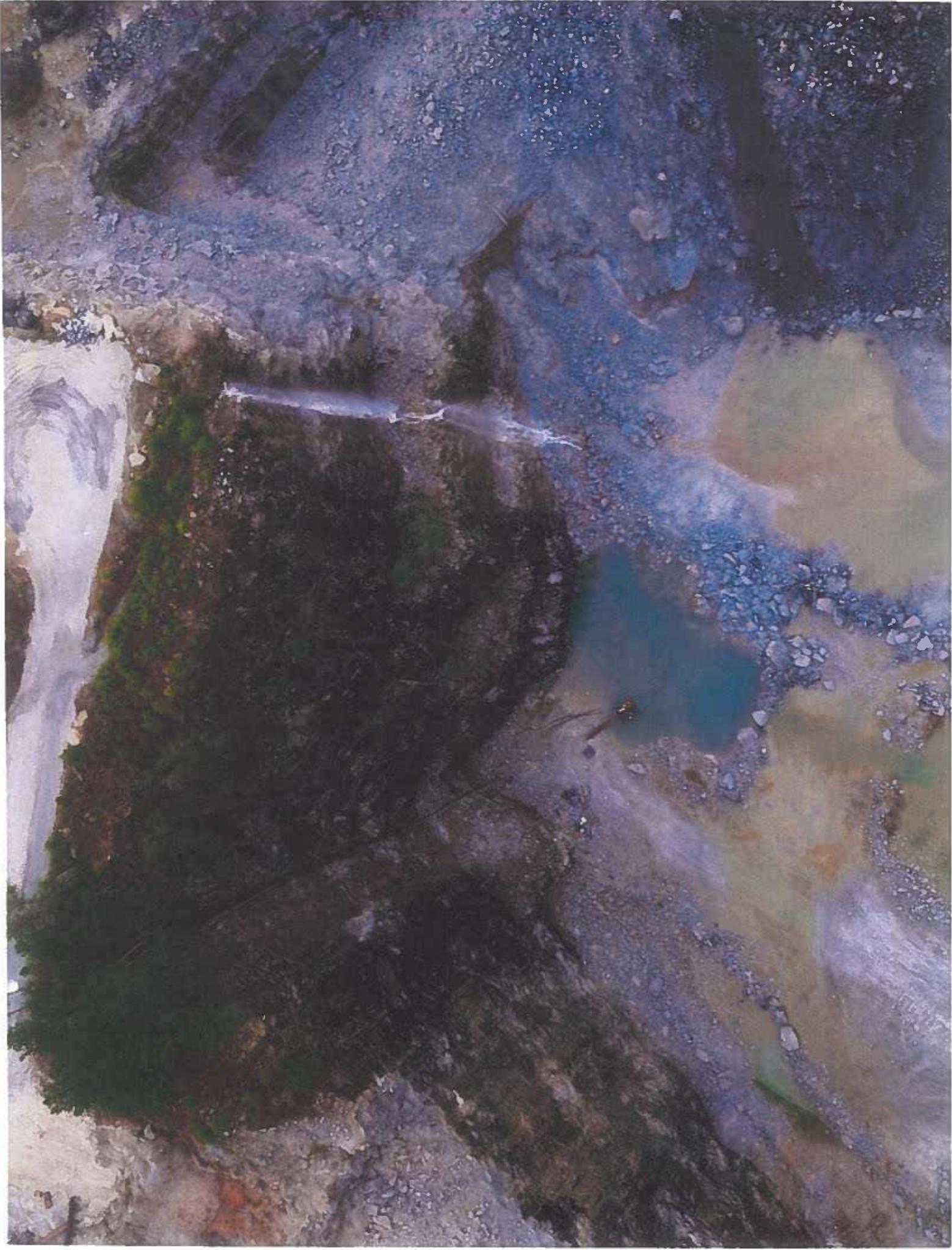




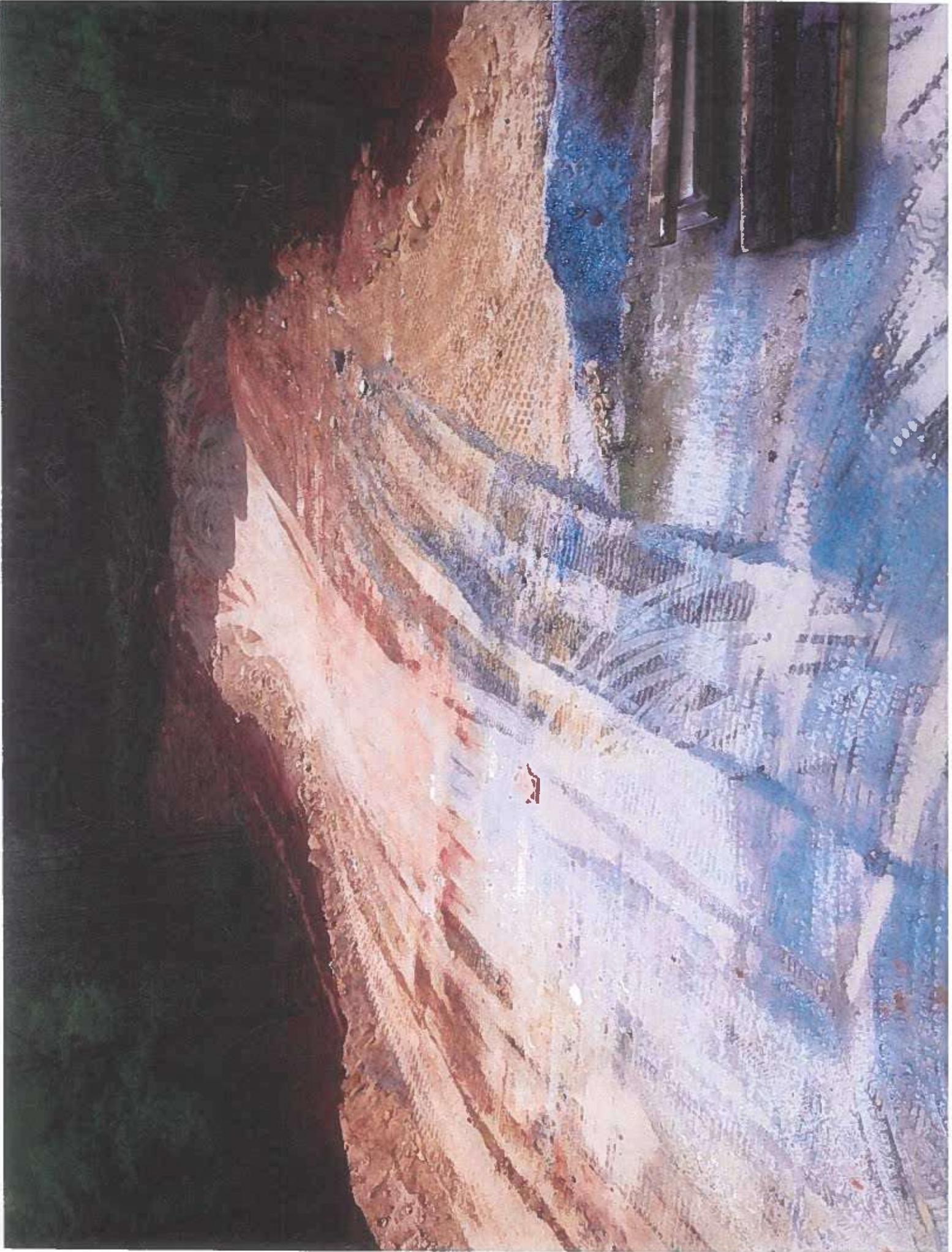












**Oconee County, South Carolina
Parks, Recreation, and Tourism (202)
2026-2027 Budget**

Account Number			Description	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	FY 2027 Departmental Request
10 202	10710	00000	Overtime	43	200	1,426	-	750	-
Total Overtime				43	200	1,426	-	750	-
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	1,500	1,500	1,500
10 202	30080	00000	Dues: Organizations	1,361	1,463	2,090	1,780	2,700	2,700
10 202	30084	00000	Staff Development	8,776	7,233	6,648	8,500	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	34042	00000	Gas & Fuel Oil	-	428	-	-	-	-
10 202	34043	62051	Electricity - Fairplay Rec Area	959	904	966	1,200	1,200	1,200
10 202	34043	62052	Electricity - Lawrence Br. Rec Area	746	876	616	1,000	1,000	1,000
10 202	34043	62053	Electricity - Mullins Ford Landing	1,369	1,169	597	1,200	1,200	1,200
10 202	34043	62058	Electricity-Friendship Rec Area	2,677	2,008	300	2,200	2,200	2,200
10 202	34043	62061	Electricity - Seneca Creek	-	-	5,812	-	6,000	6,000
10 202	34044	62051	Water/Sewer - Fairplay Rec Area	457	459	419	600	600	600
10 202	34044	62052	Water/Sewer-Lawrence Bridge Rec	365	342	335	500	500	500
10 202	34044	62058	Water/Sewer-Friendship Rec Area	451	436	454	500	500	500
10 202	34044	62060	Water/Sewer/Garbage-Connerross Creek	-	455	513	600	600	600
10 202	40027	00000	Safety Equipment	4,533	3,574	4,110	3,500	3,500	3,500
10 202	40031	00000	Small Equipment	454	2,507	1,546	1,000	1,000	1,000
10 202	40032	00000	Operational	1,676	3,364	2,867	3,500	3,500	3,500
10 202	40034	00000	Food	194	104	-	200	200	200
10 202	40045	00000	IT Replacement Eq	-	251	-	-	-	-
10 202	40065	00000	Uniforms/Clothing	360	325	531	800	800	800
10 202	60735	00000	General Gravel Use	3,226	3,279	784	4,000	4,000	4,000
10 202	80202	00000	Vehicle Maintenance	18,056	27,403	29,304	22,000	22,000	22,000
10 202	81202	00000	Gasoline	24,930	27,890	25,578	25,000	25,000	25,000
10 202	82202	00000	Diesel	1,010	1,957	1,991	1,500	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 Heritage Center Museum	35,000	5,000	5,000	5,000	10,000	10,000
10 202	95100	20234	Arts and Historical	3,000	2,620	5,000	5,000	-	-
Total Operational				349,053	424,524	425,318	414,280	348,700	348,700
Total Overtime + Operational				349,096	424,724	426,744	414,280	349,450	348,700
Direct Revenue									
				FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
				Actual	Actual	Actual	Budget	Budget	Budget
				-	-	-	-	-	-
Departmental Total Direct Revenue				-	-	-	-	-	-
Positions									
				FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
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	2	3
				7	7	9	8	8	8

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 Budget	FY 2026 Budget	FY 2027 Departmental Request
10 203 10710 00000	Overtime	11,578	7,555	8,899	8,000	9,000	9,000
	Total Overtime	11,578	7,555	8,899	8,000	9,000	9,000
10 203 30024 00000	Equipment Maintenance	76	121	184	700	400	400
10 203 30025 00000	Professional	65,961	61,884	52,639	50,098	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	595	641	504	600	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	6,500	6,000	6,000
10 203 34043 00000	Electricity	37,323	37,842	39,465	38,000	38,000	38,000
10 203 34044 00000	Water/Sewer/Garbage	6,662	7,230	6,250	7,200	6,500	6,500
10 203 40027 00000	Safety Equipment (swim area)	696	449	872	1,000	1,000	1,000
10 203 40031 00000	Small Equipment	4,217	2,454	1,692	3,000	2,000	3,000
10 203 40032 00000	Operational	19,296	21,162	18,992	22,000	20,000	20,000
10 203 40034 00000	Food	45	224	142	200	150	150
10 203 40045 00000	IT Replacement/Software	883	23	1,083	1,000	-	2,500
10 203 40065 00000	Uniforms/Clothing	1,690	1,788	3,388	3,000	2,000	2,000
10 203 40832 00000	Concessions	20,125	17,467	28,569	22,000	22,000	22,000
10 203 60735 00000	General Gravel Use	482	347	940	4,000	2,000	1,000
	Total Operational	180,421	158,673	160,826	159,298	150,548	153,048
	Total Overtime + Operational	191,999	166,228	169,725	167,298	159,548	162,048

gatehouse computer

Direct Revenue							
		FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget
10 80 805 00203	High Falls Park	220,798	261,970	246,719	250,000	240,000	240,000
10 80 805 62051	Fairplay Recreation Area	3,092	-	538	-	-	-
10 80 805 62052	Lawrence Bridge Recreation Area	2,512	-	-	-	-	-
10 80 805 62053	Mullins Ford	336	-	-	-	-	-
10 80 805 62054	Choestoea Landing	962	-	-	-	-	-
10 80 805 60255	Port Bass Landing Revenue	-	-	-	-	-	-
10 80 805 62056	Seneca Creek Landing	1,095	-	-	-	-	-
10 80 805 62057	South union Landing	333	-	-	-	-	-
	Departmental Total Direct Revenue	229,128	261,970	247,257	250,000	240,000	240,000

Positions							
		FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	Total Full Time Employees	5	6	6	6	6	6

Oconee County Parks, Recreation & Tourism

PRT Annual Report 1.21.26

Oconee County is an INCREDIBLE place to live, work and play! We are very fortunate to be able to plan, manage, preserve and enhance the parks, recreational and tourism assets that make Oconee County so very special. The significant amounts of public lands and outdoor recreational resources, combined with our cultural and historical assets provide a quality of life in Oconee unlike any other. These opportunities and resources also serve as a major contributor to our local economy and provide support for an abundance of local small businesses. Oconee County Council has been a major supporter in our ability to provide and enhance the resources managed by our parks, recreation and tourism division. The creation of the parks, recreation and tourism capital projects fund along with the increased accommodations tax revenues from a targeted compliance effort, have provided the resource tools necessary to make significant improvements into deferred park maintenance items and new capital projects that will help sustain our facilities and meet the demands in our community.

My 2025 annual report highlights our capital projects, accomplishments, challenges and goals. We are blessed to have 25 dedicated parks, recreation and tourism professionals in our division. Our employees are our biggest asset and my primary goal annually is making sure they have the resources to excel in their area of expertise. Customer service, operational excellence and providing safe, enjoyable experiences continues to be our priority.

2025 Capital Projects/Improvements

To enhance guests' experiences within the County-operated Park system, twenty-four (24) capital improvement projects are ongoing or were completed in 2025. The Park improvement campaign continues to enhance aging infrastructure and increase our service capabilities for our citizens. Partnering with other County departments, proper planning and the addition of our project manager position have all contributed to the success of our park improvement initiative.

1. New Gateway signs for County secondary roads and Airport	Complete
2. New transient dock/kayak launch/fishing pier at South Cove Park	Complete
3. New transient dock and fishing pier at High Falls Park	Complete
4. High Falls recreation building new covered deck/building remodel	Complete
5. High Falls electric gate for improved emergency access	Complete
6. Shoreline Stabilization phase 1 at High Falls/South Cove County Parks	Complete
7. Helene damage repair-South Cove County Park recreation building	Complete
8. Enhanced solid waste space at Chau Ram County Park (Roads/Bridges)	Complete
9. Chau Ram Gazebo replacement-storm damage	Complete
10. Chau Ram erosion control-shelter 1 (Roads/Bridges)	Complete
11. New courtesy dock at South Union Access Area on Lake Hartwell	Complete
12. Maintenance building at Chau Ram County Park	Ongoing
13. Playground/trail enhancements at Chau Ram County Park	Ongoing
14. Enhance pedestrian bridge over Ramsey Creek-Chau Ram	Ongoing
15. Demolition and rebuild of the shelter 1 at Chau Ram Count Park	Ongoing
16. High Falls Electrical fire damage repair/upgrade to code	Ongoing
17. High Falls Electrical upgrades to code Supt residence	Ongoing
18. High Falls shoreline stabilization phase 2	Ongoing
19. Preservation of the Alexander-Cannon-Hill House at High Falls	Ongoing
20. South Cove tennis/pickle ball/parking improvements	Ongoing
21. South Cove pavilion repair	Ongoing
22. South Cove dump station #1 rebuild	Ongoing
23. Campsite rehabilitation completed annually to priority needs	Ongoing
24. Hartwell buildings-electrical/restroom upgrades to code	Ongoing

Accomplishments

1. **Park Improvements/Operational Efficiency-** Our ability to maintain park assets is a result of dedicated funding, devoted staff and proper planning. Oconee parks welcomed 350,000 people through our gates in 2025 in all recreation areas. Park attendance and engagement has continued to be above average post pandemic and is sustaining at all-time highs year over year. In 2025, we had over 400 building rentals, processed over 45,000 parking passes, over 22,000 camping nights and staff also managed to provide or participate in nearly 150 educational programs for our citizens. Included below is our program summary for 2025 that hosted over 5,600 attendees. The addition of the Kids in Parks Track Trail program logged over 700 users in our first year and includes a trail at each park, with the Sparkleberry Nature Trail at High Falls being the newest addition. Staff training and safety is a priority in our service to the public. We currently have ten PRT staff members certified as Emergency Medical Responders (EMR) to enhance our response and provide support to park emergency calls. During 2025, all 25 staff members participated in a level of industry specific training and we currently are proud to have 15 different employees holding some sort of industry specific certification, including multiple Master Naturalist on staff. Park staff regularly looks for grant opportunities to enhance public service. This year, we received over \$275,000 in direct grants for specific projects.
2. **Short Term Rental Compliance-** Local ATAX revenues continue to rise due to our investment in host compliance software. Since implementing the software just five short years ago, compliance is consistently above 90% and local ATAX revenues have increased over 250% providing project funding to much needed capital and maintenance items which dramatically decrease the burden of the general fund budget for PRT project needs. Since implementation, over 560 short term rentals have been identified and moved from non-compliance to compliance.
3. **Tourism Strategy-** South Carolina is one of the fastest growing states in the Country for numerous reasons. Oconee County has incredible natural resources, small town charm, and year-round festivals and events, making it an incredible tourism destination. With the growth of the tourism economy, we must be aware of the positive and negative impacts of visitors. A thriving travel industry diversifies and improves the local economy while respecting and preserving our natural resources for the benefit of future generations. Visit Oconee SC is committed to promoting and building awareness of Oconee County as a leisure and group destination with the highest caliber staff in the industry providing leadership and innovation to drive:
 - a. ✓ Increased overnight and day trip visitation
 - b. ✓ Increased spending per travel party
 - c. ✓ Longer average length of stay
 - d. ✓ Increased visitor satisfaction

With the recent creation of our **“Strategic Plan for A Sustainable Tourism Economy,”** the Visit Oconee SC team is implementing smart marketing to drive growth in visitation during slow periods of the year when the occupancy in lodging dips below 60%. Visit Oconee SC promotes an active outdoors scenic destination to high value visitors who will respect and sustain our spectacular natural environment. Visitor experience and supporting a sustainable tourism economy are key drivers in the decisions of Visit Oconee SC. Initiatives focused on preservation, well-being and safety, as well as campaigns

geared towards litter control, resource management and education are focus areas ensuring Oconee County continues to be an exceptional place to live, work, and play!

As a result of continued stellar performance, Visit Oconee SC was recognized as the 2024 Tourism Office of the Year from Southeast Tourism Society for agencies with operating budgets under \$1 million.

4. **Accommodations Tax Use-** As our accommodations tax revenues continue to rise with the implementation of the short-term rental compliance, the use of these revenues provides a number of positive benefits for our community. In 2025, \$140,000 in accommodations grants were provided to 17 different agencies and over \$40,000 was used to provide docents for 4 historic sites and museums to maintain public access. In addition, ATAX revenues funded 5 full time positions, all of our park seasonal staff as well as all of our park maintenance in 2025. This alone represents over \$750,000 removed from the general fund budget.
5. **Oconee History Museum-** The Oconee History Museum welcomed nearly 2,000 visitors in 2025 with close to 50% being tourists and the General Store Museum in limited hours welcomed over 500 visitors with 49% being tourists. In addition, both locations logged over 900 volunteer hours to provide an exceptional cultural experience and the first fundraising GALA since 2018 was hosted in November. Our certified staff hosted or participated in 65 events and programs both in house and out in the community.

Challenges

1. **Infrastructure demand-** Increased recreation traffic throughout the County has the demand for services at its highest sustainable peak in recent history. Shoreline stabilization along our waterways, septic service demands, annual deferred maintenance items and available recreation/park space top the list as tough items to maintain. Our main challenge is the old and failing infrastructure of the High Falls campground that desperately needs to be addressed. Add in our desire to enhance programming, diversify our offerings and plan for the future, keeping up with basic services is an ongoing challenge.
2. **Long term planning-** Our dedicated capital millage has provided a tremendous resource to address our aging infrastructure and much needed capital projects, however the need to adequately plan for large capital projects such as park expansions, increased recreational access and new parks is going to require the County to consider bonding opportunities and look at additional revenue sources.
3. **Staffing-** We have two major staffing needs.
 - a. Our operational indicators are sustaining at all-time highs challenging our existing staff to maintain public demand. My short-term goal would be to add one additional park ranger to each of the three major county parks over the next 2-3 years for sustainability and coverage of our 7 day/week operation.
 - b. Our current programming efforts are top notch and our existing staff does a tremendous job planning and implementing a variety of physical, emotional and environmental programs. The demand for community programming is higher than ever before but our challenge is having enough time and staff to handle operations, maintenance, events and programming. An additional PRT staff member is needed to primarily focus on program planning and implementation.

Goals

1. **Park Improvement Plans**-Continue our efforts to address our aging infrastructure to optimize experiences for our citizens and visitors. Upcoming projects not previously listed include a potential new campground for High Falls Park in partnership with Duke Energy, enhanced beach space at South Cove Park and to expand the recreation assets at Chau Ram Park as a result of a much-needed master plan for the additional park property obtained in partnership with the South Carolina Conservation Bank.
2. **Accessible Play**- upgrading our playground spaces to include more accessible play areas for all park users. This includes an enhanced area at the South Cove main playground, a new accessible playground at High Falls Park, an enhanced playground at Chau Ram Park and upgraded playgrounds at Friendship and Fair Play recreation areas.
3. **Master Plans**- Chau Ram Park and High Falls Park are in need of updated master planning. Our goal is to start one, if not both master plan projects this coming year utilizing public input and staff expertise to lay out future development, desires and amenities. In addition, strategically placed day use parks and recreation additions are needed in the southern and northern areas of the county. Identifying opportunities for expansion will be a focus in 2026. Oconee History Museum will also seek a comprehensive plan to identify fundraising methods, enhance design and increase content creation to update the exhibit hall.

Thank you all for what you do for Oconee County. We are better because of the service you provide.

Phillip S Shirley CPRP, TMP

Director of Parks, Recreation & Tourism

Oconee County, South Carolina

pshirley@oconeesc.com



Oconee County Parks, Recreation & Tourism

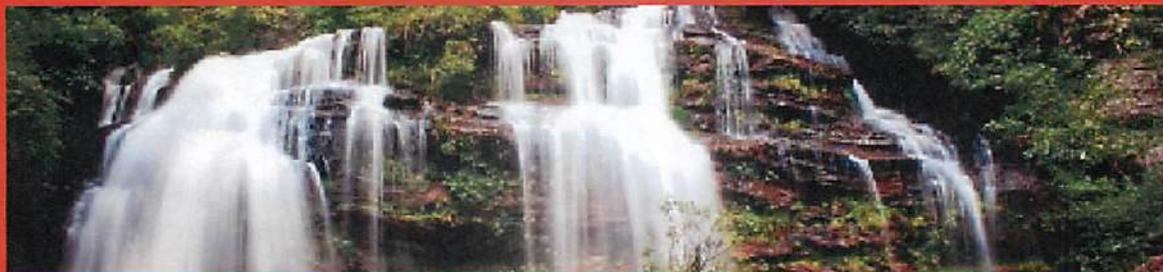
2025 Programs/Events Calendar

1/24/2025	Lake Hartwell Cat Chasers Tournament	5/17/2025	Playground Program/ Birdhouses
1/30/2025	Winter Sensory Walk	5/20/2025	Summit Charter School
2/3/2025	WHEP	5/17/2025	Playground Program/chalk art
2/10/2025	WHEP	5/29/2025	Girls empowerment camp - archery
2/12/2025	WHEP Senior	6/2/2025	BRCC Summer Camp - HF - Archery
2/13/2025	walhalla high school - Green steps class	6/4/2025	DAR Summer Camp - Archery and Sun prints
2/20/2025	Clemson Career Fair	6/4/2025	Taekwondo at Blue Ridge CC summer camp
2/22/2025	ABA-Fishing Tournament	6/5/2025	Blue Ridge CC Summer Camp - HF
2/22/2025	Lake Hartwell Cat Chasers Tournament	6/6/2025	Summer Reading Kickoff
2/24/2025	WHEP (South Cove)	6/9/2025	Boyscouts - HF
2/26/2025	WHEP Senior	6/17/2025	Botanical Dye class at the Walhalla Library
3/3/2025	WHEP (South Cove)	6/18/2025	DAR Summer Camp - Mammals
3/5/2025	Green Steps	7/1/2025	4th of July Tie-Dye
3/7/2025	Southern Travelers Explorers Conference	7/4/2025	4th of July Golf Cart Parade (HF)
3/8/2025	BFL	7/4/2025	4th of July Golf Cart Parade (SC)
3/8/2025	Lake Hartwell Cat Chasers Tournament	7/9/2025	DAR Summer Camp - Honey bees and pollinators
3/10/2025	WHEP	7/15/2025	DAR Summer Camp (DAR School) - Trees
3/12/2025	WHEP Senior	7/25/2025	Library Bash (SC)
3/13/2025	WHEP	7/27/2025	FOLKS whiffle ball (HF Ball Field)
3/17/2025	Nature Walk Scavenger Hunt (HF)	8/1/2025	Ribbon Cutting (High Falls Sparkleberry Trail)
3/17/2025	Build a Birdhouse (HF)	8/18/2025	Jr. Nat Macro
3/17/2025	Archery (SC)	8/25/2025	Jr. Nat Rocks
3/17/2025	Tie Dye (SC)	9/6/2025	Apple Festival booth
3/18/2025	Upcycled Herb Garden (HF)	9/8/2025	Jr. Nat Bugs
3/18/2025	Campfire Cooking with Chef Christian (HF)	9/8/2025	Monarch Butterfly Class
3/18/2025	Birding/Pellet Dissection (SC)	9/11/2025	Time Travelers Club (HF)
3/18/2025	Birdhouse Painting (SC)	9/13/2025	Humane Society 5K (SC)
3/19/2025	Mind your own Beeswax! (HF)	9/13/2025	Hispanic Heritage Festival
3/19/2025	Fly Tying 101 (HF)	9/15/2025	Jr. Nat Herps
3/19/2025	Camper Appreciation (SC)	9/22/2025	Jr. Nat Bird
3/20/2025	Nature Detectives: Tracks Edition (HF)	9/25/2025	Time Travelers Club (HF) (High Falls)
3/20/2025	Launch Lab (SC)	9/29/2025	Jr. Nat Botany
3/20/2025	Scouts - volunteers - HF	10/2/2025	Time Travelers Club (HF)
3/21/2025	Treasure Hunt - Self Guided (HF)	10/4/2025	Domestic violence awareness walk
3/21/2025	Outdoor Movie Night (HF)	10/4/2025	Veterans Day Festival (SC)
3/26/2025	WHEP Senior	10/9/2025	Time Travelers Club (HF) (High Falls)
3/28/2025	Charity Tournament at Seneca Creek	10/16/2025	Time Travelers Club (HF)
3/31/2025	WHEP (South Cove)	10/17/2025	Little Cane Creek fieldtrips (HF) (Little Cane Creek
4/2/2025	Highschool Fishing Tournament	10/19/2025	Clemson Bass (SC)
4/4/2025	Newfoundland SENC	10/23/2025	Time Travelers Club (HF) (High Falls)
4/4/2025	Green Steps Walhalla High School	10/23/2025	Student Advisory
4/7/2025	WHEP	10/24/2025	Little Cane Creek fieldtrips (HF) (Little Cane Creek
4/8/2025	Homeschool Group	10/24/2025	Ag museum field trips
4/9/2025	WHEP Senior	10/25/2025	VIMM 5K (SC)
4/12/2025	Living History Day at High Falls	10/25/2025	Harvest Festival (HF)
4/12/2025	SC Bass Nation Tournament (SC)	10/25/2025	Spook-tacular Creatures (HF)
4/12/2025	WHEP Competition	11/1/2025	Day of the Dead Festival (HF)
4/12/2025	Lake Hartwell Cat Chasers Tournament	11/7/2025	Little Cane Creek fieldtrips (HF) (Little Cane Creek
4/13/2025	Skeeter Fishing Tournament	11/8/2025	Foothills Farmstead Living History Day
4/26/2025	Chiro Kids Day	11/13/2025	Feels like Fall
5/9/2025	Green steps Garden Party	11/13/2025	Nature Journaling with the Library
5/11/2025	Playground Program/ Paddleballs	11/17/2025	Wilderness first aid
5/15/2025	Senior living expo YMCA	12/7/2025	Christmas at the Cove
		12/13/2025	SC Bass Nation Tournament (SC)



Visit Oconee SC: 2025 Highlights

As we close out 2025, Visit Oconee SC reflects on a year of **significant achievements** and milestones in promoting our region as a premier travel destination. 2025 brought staffing transition and a re-focus on the Visit Oconee SC Strategic Plan for a Sustainable Economy. The Visit Oconee SC team hosted fishing tournaments to generate economic impact, welcomed travel writers to highlight the county's natural resources and small-town charm, updated the marketing plan with the inclusion of measurable performance metrics, and actively engaged the community to enhance the visitor experience and support a sustainable tourism economy.



Fishing Tournaments

Visit Oconee SC hosted 8 fishing tournaments on Lake Keowee and generated over **\$550,000** in economic impact for Oconee County in 2025.



Marketing Plan Revision/Development

The plan outlines **strategic initiatives** across niche print and digital marketing campaigns, social media, e-newsletters, outbound sales for events, visitors guides, and local, regional and national partnerships.



Travel Writers Conference

Visit Oconee SC hosted **55 travel writers and tourism organizations** from across the country for a 3 day conference. Many plan to return.



Reporting and Tracking Tools

Visit Oconee SC has tracking mechanisms such as QR codes on all of our media to make **data-driven decisions** to maximize the value of every marketing dollar spent. We can use Placer.ai software to track the impact of events and get to know our visitors.



Community Engagement

In 2025, Visit Oconee SC was able to reengage our strategic partnerships with businesses, municipalities, non-profits, and government to collaborate on how to help Oconee County to continue to be the **best place to live, work, and play!**

Visit Oconee SC									
Economic Impact Fishing Tournaments									
Tournament	Date	Host Fee	Location	# of Boats	# of Anglers	Total fishing days	Average Daily Spend	Economic Impact	
 Savannah River MLF FLW	1/25/25	\$2,000.00	Keowee	200	400	1	\$275.00	\$110,000.00	
 American Bass Anglers	2/22/25	N/A	Keowee	65	130	1	\$275.00	\$35,750.00	
 FLW BFL	3/8/25	\$2,000.00	Keowee	125	250	1	\$275.00	\$68,750.00	
 Skeeter Bass Challenge	3/16/25	\$1,500.00	Keowee	150	300	1	\$275.00	\$82,500.00	
 SC Bass Nation Adult Series	4/12/25	\$650.00	Keowee	50	100	1	\$275.00	\$27,500.00	
 Queen City Kayak Bass Tournament	3/2/24	\$1,000.00	Keowee	65	65	1	\$275.00	\$17,875.00	
 Palmetto Boat Center High School Classic	5/2-3/25	N/A	Keowee	120	240	2	\$275.00	\$132,000.00	
 SC Bass Nation High School Series	12/13/25	N/A	Keowee	150	300	1	\$275.00	\$82,500.00	
		\$7,150.00						\$556,875.00	
Economic Impact Other Groups									
Organization	Date	Host Fee	Location	Attendees	Days	Daily Spend		Economic Impact	
 Southern Travelers Explore	3/7-9/25	\$8,000.00	Seneca	55	3	\$175.00	Travel Writers	\$28,875.00	
 Gravel Roll	8/23/25	\$4,500.00	Walhalla	196	1	\$175.00	Gravel cyclists	\$17,500.00	
 Go Nuts	11/16/25	\$6,000.00	Walhalla	125	2	\$175.00	Mountain bikes	\$14,000.00	
		\$18,500.00						\$60,375.00	



Visit Oconee SC July 2025 - June 2026 Marketing Plan

Visit Oconee SC Mission Statement:

Visit Oconee SC promotes sustainable visitation to all parts of the county by highlighting our spectacular natural assets and promoting our communities, local events, entertainment venues, museums, shops, restaurants and lodging.

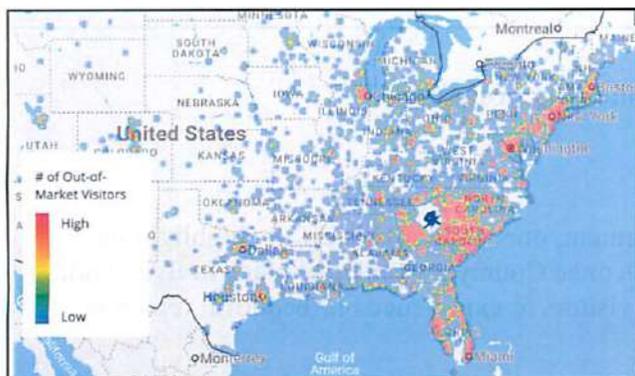
Visit Oconee SC (VOSC) is a destination leadership organization focused on sustainable growth of the travel industry in Oconee County, SC. A thriving travel industry diversifies and improves the local economy while respecting and preserving our natural resources for the benefit of future generations. Visit Oconee SC is committed to promoting and building awareness of Oconee County as a leisure and group destination with the highest caliber staff in the industry providing leadership and innovation to drive:

- ✓ Increased overnight and day trip visitation
- ✓ Increased spending per travel party
- ✓ Longer average length of stay
- ✓ Increased visitor satisfaction

With the recent creation of our “**Strategic Plan for A Sustainable Tourism Economy,**” we are implementing smart marketing to drive growth in visitation during slow periods of the year when the occupancy in lodging dips below 60%. We promote an active outdoors scenic destination to high value visitors who will respect and sustain our spectacular natural environment.

VOSC is a member of the Southeast Tourism Society, South Carolina Sports Alliance, SC Travel and Tourism Coalition, and the SC Nature Based Tourism Society.

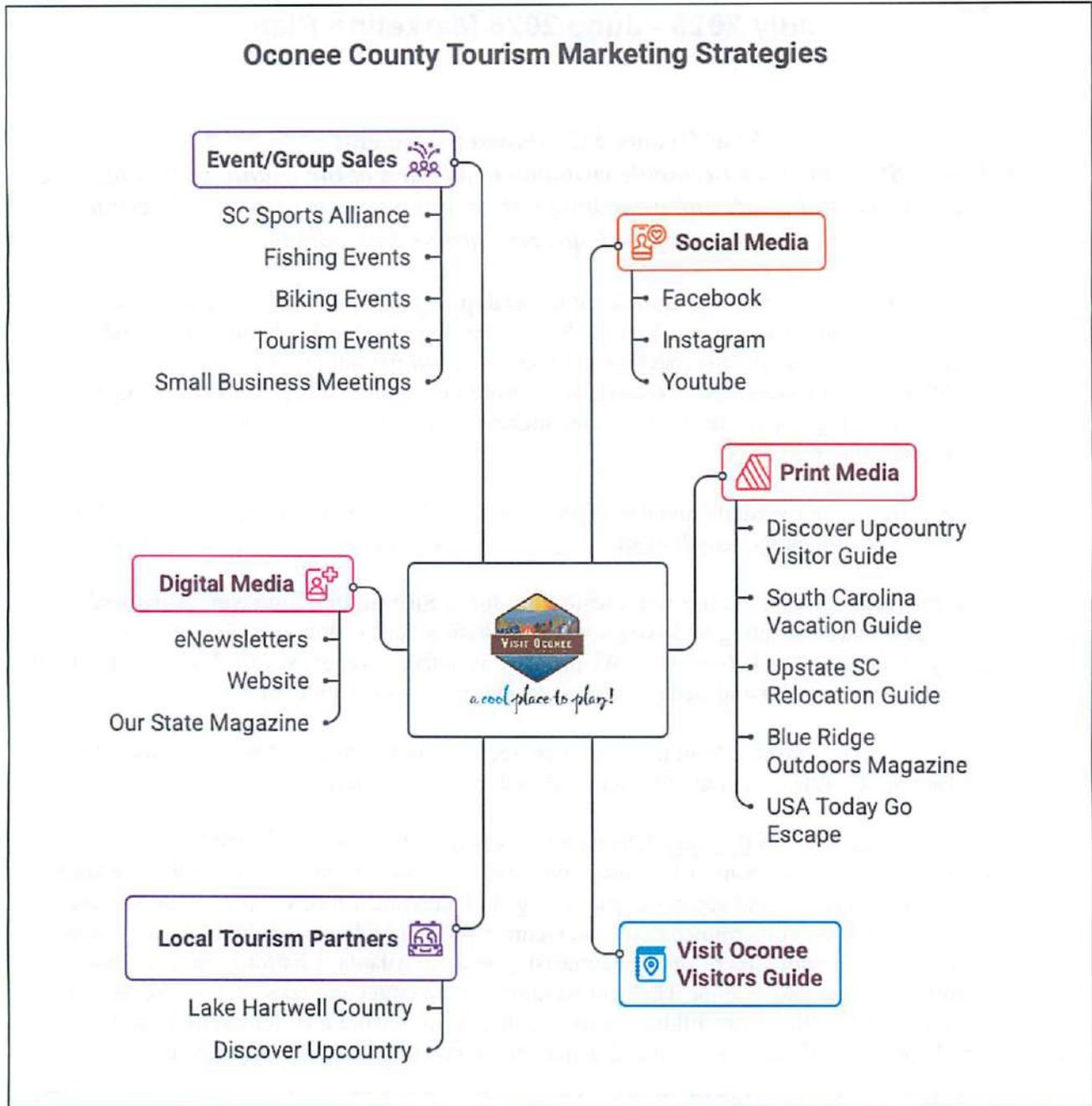
Through research from [Placer.ai](https://www.placer.ai), Clemson University and studies conducted by our membership organizations, current visitor data, and surveys we have been able to identify the target demographics of our visitors and adjust our marketing strategies accordingly. As a result of these studies and research, it was determined that Visit Oconee SC should develop an outdoor adventure specific marketing plan with a focus on the southeast, primarily Atlanta, Charlotte, coastal South Carolina, North Carolina and Florida. The demographics of the target audiences for VOSC is very diverse and includes families with children, active adults, senior leisure travelers, senior group tour operators and professionals who develop and deliver small meetings for their organizations.



TOURISM DEMOGRAPHICS

<p> EDUCATION 4 yr degree minimum</p>	<p> LEISURE Families w/ Children, Seniors (age 60+)</p>
<p> HOUSEHOLD INCOME \$40,000 - \$175,000</p>	<p> ADVENTURE Married (age 24 - 55), Single (age 24 - 55)</p>
	<p> SPORTS Families w/ Children, Married (age 24 - 55)</p>
	<p> HERITAGE SMALL MEETINGS Seniors (age 60+) Business Professionals</p>

Using the data and insights collected, Visit Oconee SC has developed a comprehensive marketing plan for the '25-'26 fiscal year. The plan outlines strategic initiatives across niche print and digital marketing campaigns, social media, e-newsletters, outbound sales for events, visitors guides, and local, regional and national partnerships. Below is a summary followed by details of our plan.



Our 2025-2026 Marketing Strategy includes the following programs.

Social Media (Facebook and Instagram)

- Through consistent branding and fan engagement, our social media efforts highlight the events, resources, and activities that make Oconee County a wonderful place to live, work, and play. These campaigns not only inspire visitors to experience our beautiful region but

also encourage collaboration to help sustain the natural and cultural resources that make it so special. We utilize social media technologies to allow our visitors to click through to our web site and digital visitors guide. This allows us to immediately and significantly grow our qualified contacts list and continue to define our visitor profile. We currently focus on Facebook, Instagram and YouTube.

- We are working with Compass Media to incorporate paid advertising campaigns through our social media channels and Youtube to target people who do not currently follow our channels. The goal is to reach audiences who are within our target demographics to showcase Oconee County.

Digital Media

- **eNewsletters**
 - VOSC has over 45,000 subscribers to our newsletter.
 - MadMiMi provides detailed reports that help us determine the effectiveness of our newsletter campaign. These reports indicate that we have very few bounces and a consistent open rate of over 70%.
 - We receive tremendous positive feedback from our contacts who look forward to reading our monthly letters that not only highlight events and activities in our areas but also provide stories about our county through our blog posts.
- **Our State Magazine**
 - Our State Magazine reaches approximately 200,000 subscribers mostly in NC but also across the whole US. Their readership includes middle aged to older adults (35-65+) with higher income levels (averages \$200,000) and enjoy travel, outdoor activities, food, culture and history.
 - Our State has a large digital platform with over 350,000 monthly views on their website, 223,000 followers on Facebook and 211,000 followers on Instagram. They also have multiple e-newsletters that each reach over 50,000 subscribers.
 - We are planning to do a paid content article with Our State Magazine. This will include an editorial piece with 13 photos of our area which is published on the OurState.com website, sent out in an e-newsletter, facebook and twitter.

Visit Oconee Visitors Guide

- We print 30,000 copies of the Visitors Guide twice a year and distribute them widely — to South Carolina Welcome Centers, targeted visitor centers across the state and neighboring regions, local businesses, events, and trade shows. Guides are also mailed directly to consumers upon request and available at our local Welcome Centers throughout Oconee County.

Print Media

- **Discover Upcountry Visitor Guide**
 - This is produced by a SCATTR organization that represents the upstate of SC. This visitors guide reaches over 100,000 interested tourists globally. It is distributed across the state of SC and neighboring states. You can find it in places such as visitor centers, welcome centers, hotels, events and conferences.
 - We have purchased a half page advertisement in this guide.
- **South Carolina Vacation Guide**

- The South Carolina Vacation Guide is a key tourism resource published by the South Carolina Department of Parks, Recreation and Tourism (SCPRT). It promotes the state's attractions, activities, accommodations, and events, catering to both in-state residents and out-of-state visitors. With over 500,000 copies, it's one of the most widely distributed resources for tourists interested in exploring the Palmetto State.
 - Its readership includes a mix of middle-aged to older adults (35-65), with a focus on families, retirees, and affluent tourists. These individuals are primarily from surrounding states in the Southeast U.S. but also come from other regions looking to explore the state's beaches, outdoor activities, culture, and historic sites.
 - We have purchased a full page ad in this guide.
- **Upstate SC Edition of the Relocation Guide**
 - The SC Upstate Relocation Guide is distributed through a mix of physical and digital channels, with a particular focus on reaching potential residents from within South Carolina, neighboring states, and beyond. Its distribution spans across local tourism centers, real estate agencies, corporate relocation offices, job fairs, and online platforms.
 - We have purchased a full page ad which includes a full page editorial piece about Oconee County.
- **Blue Ridge Outdoors Magazine**
 - Blue Ridge Outdoors Magazine (BRO) reaches 300,000+ readers located primarily in NC, SC, TN, GA, VA, WV, MD, and DC. Their readership includes ages 28-64, 64% married, with an average Household Income of \$119,000.
 - 85% of their readers use BRO to plan travel. 78% are very likely to plan a trip in the southeast next year. 92% are willing to drive over 4+ hours to a vacation destination. And 82% take more than 5 road trips/ year with the majority 10+
 - We will do 4 half page branding ads strategically placed in Fall, Winter and Spring editions that highlight activities that we have in Oconee County.
 - Digital campaigns will coincide with our print ads. They will include 1 Custom Facebook Post + Paid Boost, 1 Digital Sponsored Content + Facebook Share + E-news share, and 2 e-news Digital Display Ads
- **USA Today Go Escape Fall/Winter Edition**
 - We have purchased a half page advertisement in this publication.
 - USA Today will print 250,000 copies and distribute for sale in 30,000 retail stores.
 - In addition to the retail stores, USA Today will create a digital copy of the publication which will be displayed on the travel cessation of their website, usatoday.com. This site receives millions of daily viewers. More than 10,000 travel enthusiasts will be sent a link with a complete digital version of the publication.
 - The digital publication will also be promoted through various social media channels and on platforms such as Frommer's travel guide book expert (226,000 followers and 125,000 newsletter subscribers), Andrew Zimmern (1.2M followers), Discovery Channel's Gold Rush (305,000 followers), Carnival Cruise Line (5M followers), Booking.com (3.6M on Instagram and 16M on Facebook), and David Blaine (1.4M followers)

Event and Group Sales

- As a member of SC Sports Alliance, we participate in sports recruitment at various conferences. We are a popular destination for fishing and biking events. We have the following events scheduled for this fiscal year of July 2025-June 2026.
- This direct economic impact estimate does not include any pre-event fishing or cycling and also does not include the direct marketing impact included with certain events like the Major League Fishing Bass Pro Tour, which includes a major media inclusion of commercials, live streaming and multiple broadcasts across major outdoor channels over the 12 months following the event.
- We measure economic impact based on an average spend of \$225/person each day of the event.

Visit Oconee SC Scheduled Events and Tournaments July 2025 - June 2026					
Date		Event	Location	# ppl	Direct Economic Impact
8/23/25		Gravel Roll Cycling	Walhalla Depot	200	\$ 45,000
10/19/2025		Clemson Bass Tournament	South Cove	60	\$ 13,500
11/16/25		Go Nuts Bike Race	Stumphouse Park	100	\$ 22,500
12/13/2025		SC Bass Nation Tournament	South Cove	200	\$ 45,000
1/17/2026		Fishers of Men	South Cove	100	\$ 22,500
1/18/2026		Bass Federation GA	South Cove	200	\$ 45,000
1/24/2026		Kayak Bass Fishing Tournament	Lake Keowee	70	\$ 15,750
1/31/2026		Savannah River Division BFL	South Cove	240	\$ 54,000
2/7/2026		American Bass Anglers (ABA)	South Cove	80	\$ 18,000
2/21/2026		Palmetto Boat Center High School	South Cove	130	\$ 29,250
2/16-2/22		MLF Bass Pro Tour	Seneca Creek	75	\$ 67,500
2/22/2026		Skeeter	South Cove	300	\$ 67,500
3/21/2026		ABA Couples Division	South Cove	80	\$ 13,500
3/27/2026		SC Bass Nation College Tournament	South Cove	70	\$ 15,750
3/28/2026		Bass Nation Youth State Champ	South Cove	300	\$ 67,500

In order to track the effectiveness of our marketing plan, we will monitor the following metrics.



Tracking advertisements
with unique QR codes per ad to determine our website hit ratio



Tracking website hits
via Google Analytics by season and geographic region through our collection of data including zip codes



Visitor Guide requests
All visitor requests require a name, mailing address and email address



Social media growth and engagement
Each month we track and report new followers, engagement, reach and views and compare the results to the same period last year to determine growth and effectiveness



Lodging data gathered after each event to determine how many visitors stayed as a direct result of VOSC marketing



Local Accommodations Tax Approved Budget Supplements Proposed FY27
To be presented to PRT Commission May 7, 2026

	Line Item	Amount	Description	Proposed FY27 ATAX	
				Supplement	
County Park Facilities Maintenance Building & Grounds and/or Contracted Professional services/maintenance on parks and buildings	HF MBG	235-203-33022-00000		\$35,000.00	
	HF Professional	235-203-30025-00000		\$8,000.00	
	SC MBG	235-204-33022-00000	County Parks Maintenance, Building & Grounds and/or Contracted Services for MBG	\$36,000.00	\$125,000.00
	SC Professional	235-204-30025-00000		\$12,000.00	
	CR MBG	235-205-33022-00000		\$33,500.00	
County Park Seasonal Staffing-\$16/Hour FY26 per Wage/Comp Study	CR Professional	235-205-30025-00000		\$500.00	
	PRT	235-202-30025-00014		\$8,412.00	
	High Falls	235-203-30025-00014		\$81,669.00	
	South Cove	235-204-30025-00014	62% of Total Seasonal Costs (\$369,382)	\$86,744.00	\$228,552.00
	Chau Ram	235-205-30025-00014		\$51,727.00	
50% All Utility costs (Electrical, Water, Fuel Oil) and partner internet for Museum of Cherokee and Military Museum to offset General Fund			Offset General Fund 50% all Utility costs (\$85,700) and internet costs for Museum of Cherokee in SC and Military Museum (\$1,800)	\$89,300.00	
	Professional	235-203-30025-62059		\$ 87,500.00	
Lake Hartwell Park Facilities (Holders, Lawrence Bridge, Seneca Creek, Friendship, FairPlay, Choctoea, Mullins Ford, South Union, Timberlake, Lakeshore, Barton's Mill)	MBG	235-203-33022-62059		\$ 1,000.00	
	Small Cap	235-203-40031-62059	Maintenance and operations for 11 lake hartwell parks-\$17,500 total	\$ 1,000.00	\$17,500.00
	Operational	235-203-40032-62059		\$ 6,500.00	
	Professional	235-204-30025-00227		\$ 11,000.00	
	Small Cap	235-204-40031-00227		\$ 2,000.00	
County Park Programming	Operational	235-204-40032-00227	Programming budgets for all County Parks	\$ 10,500.00	\$25,000.00
	Food	235-204-40034-00227		\$ 1,500.00	
Visit Oconee SC	Direct Supplement	235-200-90093-00000		\$ 75,000.00	\$75,000.00
	Professional	235-202-30025-00000	Removed from PRT General Fund		
County Park Operations	Training	235-202-30084-00000	Professional and Training (Continuing Education)-Parks staff	\$ 19,000.00	\$20,000.00
	Food	235-202-40034-00000		\$ 1,000.00	
Marketing/Promotions/Sponsorships	Advertising	235-202-30068-00000	advertising/sponsorships/promotions, SC Sports Alliance partnership, waterfall brochure distribution	\$34,000.00	\$34,000.00
			General		
Safety			Signage-visitor safety/Emergency Management	\$5,000.00	
	Safety	235-202-40027-00000		\$ 5,000.00	
Signage/Capital Equipment	Small Cap	235-202-40031-00000	Secondary gateway signs and replacement wayfinding signs as needed, plus capital equipment	\$15,000.00	\$15,000.00
	Capital	235-202-50840-00000		\$75,000.00	\$75,000.00
Decent Programming-Increasing to \$15/hour FY26 per Wage/Comp Study	LAT Grants to Agencies	235-200-90093-00000	15 hours/week (\$15,561)-General Store Museum, Oconee Military Museum, Cherokee Museum of South Carolina and Foothills Farmstead	\$62,244.00	\$62,244.00
			Salary including all benefits for two full time positions paid by Local ATAX		
Full Time Staff-2 FTE	Multiple Line Items	235-213-10110-00000 thru 235-213-20028-00000		\$106,137.00	\$106,137.00
Arts & Historical Specialists/Custodial-Hartwell	Multiple Line Items		New Position:Salary, fringe benefits, equipment (\$12,000), vehicle, etc	\$92,000.00	\$92,000.00
Law Enforcement Officer-Primary duties outside of emergencies to focus on all recreation areas of the County, including but not limited to lake access points, river access points and county parks	LAT Grants to Agencies	235-200-90093-00000	Two grant cycles	\$140,000.00	\$140,000.00

Total Supplemental Budget \$1,109,733.00

Estimated LAT Revenue FY27 \$1,120,000.00

THE JOURNAL

PUBLISHER'S AFFIDAVIT

STATE OF SOUTH CAROLINA COUNTY OF OCONEE

OCONEE COUNTY COUNCIL

IN RE:

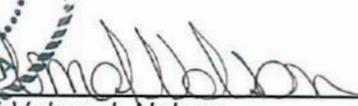
BEFORE ME the undersigned, a Notary Public for the State and County above named, This day personally came before me, Larry Davidson, who being first duly sworn according to law, says that he is the General Manager of **THE JOURNAL**, a newspaper published Tuesday through Saturday in Seneca, SC and distributed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

F I E D PLACE

864.973.6676



upstatetoday.com

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
415 South Pine Street
Walhalla, SC 29691

Phone: 864-718-1023
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John Elliott
District I

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)