



**MINUTES**  
**BUDGET, FINANCE, & ADMINISTRATION**  
**COMMITTEE**  
**BUDGET WORKSHOP**  
**February 27, 2026**

**MEMBERS, ALL OCONEE COUNTY COUNCIL**

Mr. Matthew Durham, Chair, District II

Mr. John Elliott, District I

Mr. Don Mize, District III

Mr. Thomas James, District IV

Mr. Glenn Hart, District V

The Oconee County Budget, Finance & Administration Committee met Friday, February 27, 2026 at 9:00 AM in Council Chambers, Oconee County Administrative Offices, 415 South Pine Street, Walhalla, SC with all Committee members present, as well as County Administrator Stewart Jones, Deputy Administrator Mr. Phil Shirley, County Attorney David Root [absent], and Clerk to Council Jennifer C. Adams present.

**Press:** Pursuant to the Freedom of Information Act, notice of the meeting, date, time, place of meeting and agenda were posted on the bulletin board at the County Administrative Offices, 415 South Pine Street, Walhalla, SC, and the County Council website [[www.oconeesc.com/council](http://www.oconeesc.com/council)]. In addition, it was made available [upon request] to the newspapers, radio stations, television stations and concerned citizens.

Members of the press present: Dick Mangrum / 101.7 WGOG

Members of the staff present: Mrs. Christy Hubbard / County Auditor, Mrs. Gena Acree / County Treasurer, Ms. Corrine Poore / Delinquent Tax Director, Mr. Kevin Robinson / County Assessor, Mr. Blair Hinson / Library Director, Mr. Swain Still / Solid Waste Director, Mr. Billy Buchanan / Assistant Rock Quarry Director, Mrs. Sally Lowery / Finance Department, Ms. Connie Peden / Finance Department, Mrs. Letitia Marcengill / Finance Department, Mrs. Brittney Martin / Grants Administrator

**Call to Order:**

Mr. Durham called the meeting to order at 9:36 a.m.

**Moment of Silence**

Mr. Durham asked for a moment of silence.

**Invocation**

Mr. Mize gave the invocation.

**Pledge of Allegiance**

Mr. Jones led the Pledge of Allegiance to the Flag of the United States of America.

**A video recording of this meeting is available at [www.oconeesc.com](http://www.oconeesc.com). Meetings have been live-streamed beginning January 17, 2017. Brought to you by Your Oconee.**

## **Approval of Minutes**

Mr. Hart made a motion, seconded by Mr. Elliott, approved 5 - 0, to approve the September 16, 2025 special meeting minutes as presented.

## **Discussion Items**

### *FY 26/27 Budget Discussion and Workshop*

Mr. Jones started the meeting by providing an outline of how the FY26/27 County budget will be formed, noting, “we are going back to basics” from a financial standpoint and will accomplish this by identifying problems, standardize solutions through policies and procedures, and then implementation.

Mr. Jones went on to inform the Committee that an internal Financial Advisory Board, that will periodically report to Council, has been formed and is comprised of key staff from different departments with Mr. Kevin Robinson, Oconee County Assessor, being elected as Chair.

Mr. Eon van Wyk, CPA with CKH Group, along with his colleague Stephne Kukard, addressed the Committee utilizing a power point presentation entitled, “Annual Audit for the Year Ended June 30, 2025” [copy filed in backup] and presented an extended overview of the financial audit completed by CKH Group for year ending June 30, 2025.

The presentation of the year end June 30, 2025 audit included the following:

1. Independent Auditor’s Report
2. Overview of Financial Statements
3. Key Risks and Responses
4. Leveraging Technology in Audit
5. Software Enhancements
6. Internal Control and Compliance
7. Vendor Analysis
8. General Fund
9. General Fund Budget and Property Taxes and Expenses
10. Journal Entries Posted
11. Significant Matters
12. New Standards issued by GASB

Mr. Wyk and Ms. Kukard ended the presentation by providing the Committee with answers to all their questions that resulted from the audit presentation.

Mr. Durham extended his thanks to Mr. Wyk, Ms. Kukard, and the Oconee County Finance Department staff for all their hard work.

Mr. Elliott exited the meeting at 10:33 p.m.

Mr. Jones provided further information to the Committee related to the insurance deficit within the budget, noting steps are being taken to remedy this situation, including transitioning to PEBA.

Mr. Jones went on to inform the Committee that all County departments will present their departmental budget requests for FY26/27 to the Committee.

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The following departments presented their departmental budget requests to the Committee:  
*[Copies of all departmental budgets presented at this meeting can be found in the online backup material.]*

1. Auditor – Mrs. Christy Hubbard
2. Treasurer – Ms. Gena Acree
3. Delinquent Tax – Ms. Corrine Poore
4. Assessor – Mr. Kevin Robinson

Mr. Mize made a motion, seconded by Mr. Hart, approved 4 – 0, to take a 10-minute break at 11:36.

The Committee reconvened at 11:56 on a motion made by Mr. Mize, seconded by Mr. James, approved 4 – 0.

5. Library – Mr. Blair Hinson

Mr. Hart made a motion, seconded by Mr. Mize, approved 4 – 0, to adjourn for lunch at 12:11 p.m.

The Committee reconvened at 1:00 p.m. on a motion made by Mr. Hart, seconded by Mr. James, approved 4 – 0.

County staff continued with presentations to the Committee of their FY26/27 departmental budget requests:

6. Solid Waste – Mr. Swain Still
7. Rock Quarry – Mr. Billy Buchanan

Mr. Hart exited the meeting at 2:36 p.m.

8. Parks, Recreation and Tourism – Mr. Phil Shirley

Each presenter answered all questions from Committee members related to their FY26/27 departmental budget requests.

County Administrator, Mr. Jones, provided closing comments and noted departmental budget presentations will continue at upcoming Budget, Finance and Administrations Committee meetings.

### **Adjourn**

Mr. James made a motion, approved unanimously, to adjourn the meeting at 3:06 p.m.

Respectfully Submitted:

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Jennifer C. Adams  
Clerk to Council

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