



Oconee County Approved Budget FY 2026-2027

**Ordinance 2026-01
Council Approved
June 29, 2026**

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

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

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

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

SECTION 1

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

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

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

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

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

SECTION 2

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

SECTION 3

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

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

SECTION 4

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

SECTION 5

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

SECTION 6

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

SECTION 7

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

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

SECTION 8

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

SECTION 9

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

SECTION 10

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

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

SECTION 11

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

SECTION 12

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

SECTION 13

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

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

SECTION 14

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

SECTION 15

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

SECTION 16

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

SECTION 17

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

SECTION 18

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

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

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

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

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

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

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

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

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

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

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

SECTION 19

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

SECTION 20

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

SECTION 21

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

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

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

SECTION 22

If any clause, phrase, sentence, paragraph, appropriation, or section of this Ordinance shall be held invalid for any reason, it shall not affect the validity of this Ordinance as a whole or the remaining clauses, phrases, sentences, paragraphs, appropriations, or sections hereof, which are hereby declared separable.

SECTION 23

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

SECTION 24

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

SECTION 25

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

verbatim herein, and adopted as part of this Ordinance.

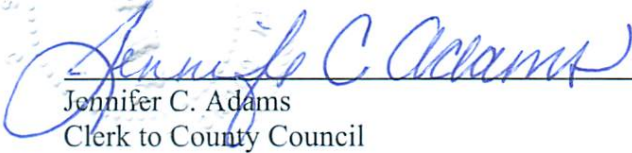
Adopted in meeting duly assembled this 29th day of June, 2026.

OCONEE COUNTY, SOUTH CAROLINA



Matthew Durham
Chairman, Oconee County Council

ATTEST



Jennifer C. Adams
Clerk to County Council

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

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

Section 1

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

Section 2

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

Section 3

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

Section 4

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

Section 5

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

Section 6

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

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

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

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

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

Section 7

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

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

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

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

Section 8

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

Section 9

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

Section 10

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

Section 11

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

Section 12

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

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

Section 13

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

Section 14

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

Section 15

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

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

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

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

Section 16

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

Section 17

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

Section 18

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

Section 19

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

Section 20

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

Section 21

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

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

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

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

Section 22

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

Section 23

Rock Quarry Cash Transaction Rounding Policy

Authorization

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

Rounding Method

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

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

Amount Owed Unchanged

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

Cash Transactions Only

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

applied to such transactions.

Customer Disclosure

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

Revenue Accounting

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

Sunset Review

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

Section 24

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

ATTACHMENT A

[Reserved for Budget Document]

ATTACHMENT B

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

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

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

4. **Non-Grandfathered Retirees:**

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

Summary:

Grandfathered Retirees

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

Non-Grandfathered Retirees

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

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

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

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

SECTION 1

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

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

SECTION 2

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

SECTION 3

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

SECTION 4

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

SECTION 5

If any clause, phrase, sentence, paragraph, appropriation, or section of this Ordinance shall be held invalid for any reason, it shall not affect the validity of this Ordinance as a whole or the remaining clauses, phrases, sentences, paragraphs, appropriations, or sections hereof, which are hereby declared severable.

SECTION 6

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

SECTION 7

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

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

OCONEE COUNTY, SOUTH CAROLINA



Matthew Durham
Chairman, Oconee County Council

ATTEST



Jennifer C. Adams
Clerk to County Council

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

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

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

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

SECTION 1

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

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

SECTION 2

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

SECTION 3

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

SECTION 4

If any clause, phrase, sentence, paragraph, appropriation, or section of this Ordinance shall be held invalid for any reason, it shall not affect the validity of this Ordinance as a whole or the remaining clauses, phrases, sentences, paragraphs, appropriations, or sections hereof, which are hereby declared separable.

SECTION 5

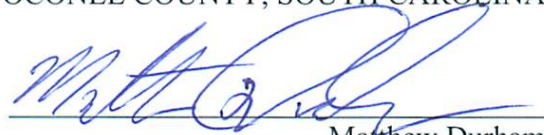
All other orders, resolutions, and ordinances of Oconee County, inconsistent herewith, are, to the extent of such inconsistency only, hereby revoked, rescinded, and repealed.

SECTION 6

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

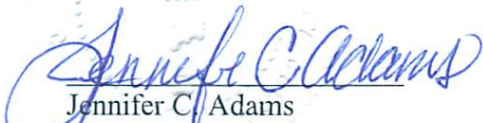
Adopted in meeting duly assembled this 29th day of June, 2026.

OCONEE COUNTY, SOUTH CAROLINA



Matthew Durham
Chairman, Oconee County Council

ATTEST



Jennifer C. Adams
Clerk to County Council

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

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

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

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

SECTION 1

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

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

SECTION 2

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

SECTION 3

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

SECTION 4

If any clause, phrase, sentence, paragraph, appropriation, or section of this Ordinance shall be held invalid for any reason, it shall not affect the validity of this Ordinance as a whole or the remaining clauses, phrases, sentences, paragraphs, appropriations, or sections hereof, which are hereby declared separable.

SECTION 5

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

SECTION 6

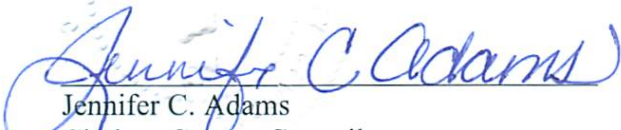
This Ordinance shall become effective upon approval on third reading and enforced from and after July 1, 2026.

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

OCONEE COUNTY, SOUTH CAROLINA


Matthew Durham
Chairman, Oconee County Council

ATTEST


Jennifer C. Adams
Clerk to County Council

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

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

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

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

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

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

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

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

Description	Rate	FY 2026 Fees	FY 2027
Planning			
Sign Fees			
Less Than 33 Square Feet		No Fee	No Fee
On Premise signs		\$150.00	\$150.00
Billboard - off premise sign		\$250.00	\$250.00
Billboard 1-95		\$500.00	\$500.00
Basic Plat Review - per parcel		\$50.00	\$50.00
Subdivisions with creation of new parcels for recording			
Sketch Review		\$300.00	\$300.00
Preliminary Plan 1-10 New Parcels		\$50 Per Parcel	\$50 Per Parcel
Preliminary Plan 11- 49 New Parcels		\$500 + \$50 Per Parcel	\$500 + \$50 Per Parcel
Preliminary Plan 50-199 Parcels		\$750 + \$50 Per Parcel	\$750 + \$50 Per Parcel
Preliminary Plan 200+ Parcels		\$1,000 + \$50 Per Parcel	\$1,000 + \$50 Per Parcel
Preliminary Plan 201-299 Parcels		\$1,000 + \$75 Per Parcel	\$1,000 + \$75 Per Parcel
Preliminary Plan 300+ Parcels		\$1,000 + \$100 Per Parcel	\$1,000 + \$100 Per Parcel
1st and 2nd Revision		\$250.00	\$250.00
3rd or more Revision		\$1,000.00	\$1,000.00
Final Plat 1-10 Parcels		\$50 Per Parcel	\$50 Per Parcel
Final Plat 11-49 Parcels		\$500 + \$50 Per Parcel	\$500 + \$50 Per Parcel
Final Plat 50-199 Parcels		\$750 + \$50 Per Parcel	\$750 + \$50 Per Parcel
Final Plat 200+ Parcels		\$1,000 + \$50 Per Parcel	\$1,000 + \$50 Per Parcel
Final Plat 200-299 Parcels		\$1,000 + \$75 Per Parcel	\$1,000 + \$75 Per Parcel
Final Plat 300+ Parcels		\$1,000 + \$100 Per Parcel	\$1,000 + \$100 Per Parcel
Subdivisions NOT involving creation of new parcels for recording			
Sketch Review		\$300.00	\$300.00
Preliminary 1-9 Units	Per Unit	\$1,000 + \$50 Per Unit	\$1,000 + \$50 Per Unit
Preliminary 10 - 99 Units		\$1,500 + \$50 Per Unit	\$1,500 + \$50 Per Unit
Preliminary Plan 100 - 199 Units		\$2,500 + \$50 Unit	\$2,500 + \$50 Unit
Preliminary Plan 200-299 Units		\$3,500 + \$75 Per Unit	\$3,500 + \$75 Per Unit
Preliminary Plan 300+ Units		\$4,500 + \$100 Per Unit	\$4,500 + \$100 Per Unit
3rd or more Revision		\$1,000.00	\$1,000.00
Final Plat 1-9 Units		\$1,000 + \$50/Unit	\$1,000 + \$50/Unit
Final Plat 11-99 Units		\$1,500 + \$50/Unit	\$1,500 + \$50/Unit
Final Plat 100+ Units		\$2,500 + \$50/Unit	\$2,500 + \$50/Unit
Final Plat 200-299 Units		\$1,000 + \$75 Per Unit	\$1,000 + \$75 Per Unit
Final Plat 300+ Units		\$1,000 + \$100 Per Unit	\$1,000 + \$100 Per Unit
Towers			
Communication Towers - New Build		\$6,000.00	\$6,000.00
Communication Towers - Collocate		\$3,000.00	\$3,000.00
Communication Tower Fee -	Annual Fee	\$1,000.00	\$1,000.00
Wi-Fi Tower -		\$500.00	\$500.00
RV Park Plan Review			
2-10 New Units	Per Units	\$15.00	\$15.00
11+ New Units	Per Units	\$100 + \$15 Per Unit	\$100 + \$15 Per Unit
Zoning Verification Letter(s)	Per Parcel	\$25.00	\$25.00
3rd Party Review	Per Request	\$1,500.00	\$1,500.00
Additional 3rd Party Review	Per Request	\$500.00	\$500.00
Other			
Group Homes		\$1,000.00	\$1,000.00
Sexually Oriented Business	Annual Fee	\$5,000.00	\$5,000.00
Sexually Oriented Business Employee	Per Employee	\$50.00	\$50.00
Tattoo Facilities		\$1,000.00	\$1,000.00
Non-CFD Rezoning Application Fee	Per Parcel	\$50.00	\$50.00
Appeals, Variances, and Special Exception Application Fee		\$300.00	\$300.00
Zoning Permit Fee		\$25.00	\$25.00
Vegetation Removal Fee Application		\$100.00	\$100.00
Development within the Vegetation	Per Project	\$100.00	\$100.00
Ordinance Revisions			
No Review shall begin until all fees are paid			
Subdivision applications which make no response to County comments after 6 months are voided and must be re-applied for to begin again			

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

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

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

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

Oconee County, South Carolina

Fees Schedule

2026-2027 Budget

Rock Quarry Fees

EFFECTIVE AUGUST 3, 2026

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

CALL FOR AVAILABILITY 864-638-4214

APPLICABLE SALES TAX WILL BE ADDED

CREDIT/DEBIT TRANSACTIONS INCLUDE A FEE OF APPROXIMATELY 3.2%

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

ROCK SOLD WITHOUT WARRANTY

OPERATING HOURS:

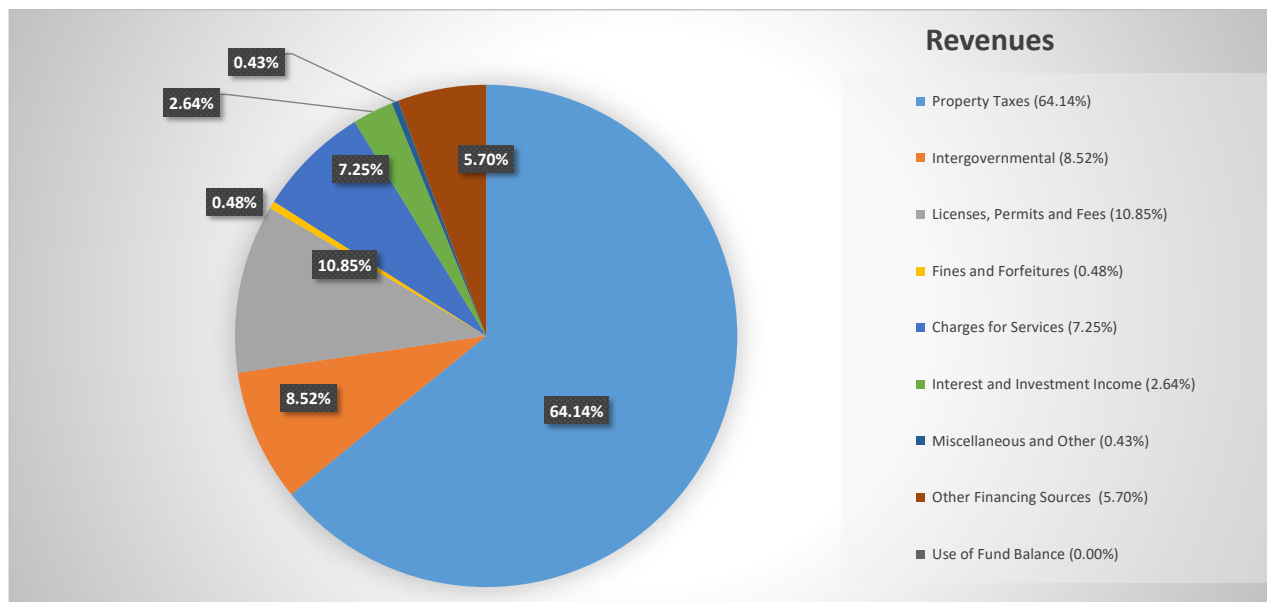
7:30AM - 4:30PM MONDAY - FRIDAY

7:30AM - 11:30AM SATURDAY

Application Fee for Monthly Credit Account - \$100.00

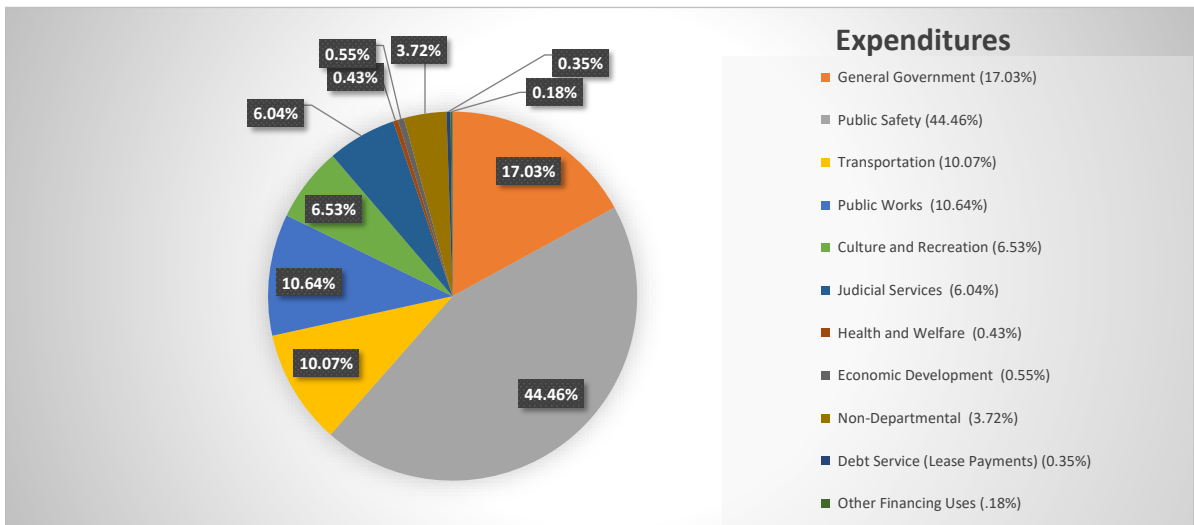
Oconee County, South Carolina
General Fund Summary
2026-2027 Budget

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



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

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



Expenditures by Department - Operational and Salary

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

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

Expenditures and Other Financing Uses							
Description	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Approved Budget	% of Change
Health and Welfare							
Department of Social Services (402)	11,420	10,602	10,421	10,821	10,300	10,300	0.00%
Health Department (403)	69,029	27,785	28,008	23,753	26,600	26,600	0.00%
Veterans' Affairs (404)	204,933	230,748	236,154	240,958	243,890	262,676	7.70%
Total Health and Welfare	285,382	269,135	274,583	275,532	280,790	299,576	6.69%
Acutal Health insurance diff	15,119	14,219	17,266	25,016	30,319		% Diff from - FY26 to FY27
Actual Total with Health Ins	300,501	283,354	291,849	300,548	311,109	299,576	-3.71%
Economic Development (707)	530,555	642,879	559,311	332,207	387,070	384,984	-0.54%
Acutal Health insurance diff	20,159	18,959	23,022	15,988	30,319		% Diff from - FY26 to FY27
Actual Total with Health Ins	550,714	661,838	582,333	348,195	417,389	384,984	-7.76%
Non-Departmental - General Government (709)	4,656,061	3,999,539	3,061,513	6,733,992	2,550,967	2,610,781	2.34%
Non-Departmental - Lease Payments (709)	738,542	1,031,266	1,035,419	703,820	242,224	247,390	2.13%
Other Financing Uses	1,718,765	149,367	85,000	95,000	179,987	125,000	-30.55%
Total Expenditures and Other Financing Uses	57,915,590	60,363,597	61,490,537	69,228,454	66,858,053	70,193,252	4.99%
Acutal Health insurance diff	2,690,655	2,450,422	3,075,929	4,516,143	5,501,151		% Diff from - FY26 to FY27
Actual Total with Health Ins	60,876,507	62,814,019	64,566,466	73,744,597	71,794,204	70,193,252	-2.23%

Salary & Fringe

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

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

Operational

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

Operational

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

Oconee County, South Carolina
All Other Revenue

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

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

Oconee County, South Carolina

Program Revenue

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

Oconee County, South Carolina

Program Revenue

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

Oconee County, South Carolina
Property Taxes
2026-2027 Budget

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

* Used to Calculate Millage

Budget Numbers by Fiscal Years

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Airport (720)
2026-2027 Budget

Account Number					FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Approved Budget
010	080	00805	10913	Airport - Long-Term Parking Fees	9,650	7,400	12,495	18,300	13,800	14,000
010	080	00805	10914	Airport - Ramp Fee	153,405	86,715	130,835	138,170	136,000	136,000
010	080	00805	10915	Airport Special Events	1,375	-	2,225	925	1,000	1,000
010	080	00805	10916	Airport Shuttle - SR Solutions	1,341	-	-	-	-	-
010	080	00805	10980	Airport - Aviation Fuel	296,796	205,086	330,451	314,492	328,000	328,000
010	080	00805	10990	Airport - Jet Fuel	1,974,099	1,371,552	2,545,160	2,481,891	2,500,000	3,000,000
Total Departmental Revenue					2,611,110	1,846,770	3,197,033	3,151,201	3,169,500	3,675,126
Employee Positions					FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Approved Budget
Life After Lock-Up					1	1	1	-	-	-
Part Time Employees					-	3	4	4	4	3
Part Time Temp Employees					-	-	-	1	2	0
Full Time Employees					7	7	7	7	7	7
Total Employee Positions					8	11	12	12	13	10

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Account Number				Description	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Approved Budget
10	107	10110	00000	Salary and Wages	1,444,408	1,584,840	2,052,059	2,720,367	2,745,875	3,140,331
10	107	10710	00000	Overtime	165,306	310,701	363,084	447,270	250,000	250,000
10	107	20013	00000	Social Security	117,145	147,292	178,956	235,418	237,325	259,360
10	107	20014	00000	Retirement	301,245	391,502	497,495	658,876	657,635	684,968
10	107	20015	00000	Workers Compensation	194,956	187,851	116,436	126,679	282,783	286,297
10	107	20016	00000	Health Insurance	319,865	383,838	383,838	460,422	420,394	786,315
10	107	20027	00000	Dental	19,250	23,100	23,100	28,050	25,300	9,218
10	107	20028	00000	Vision	3,500	4,200	4,200	5,100	4,900	-
10	107	20034	00000	Long-Term Disability Insurance	-	-	-	-	-	2,193
10	107	20035	00000	Basic Life & AD&D Insurance	-	-	-	-	-	285
10	130	10112	91229	Salaries - Federal-FEMA Helene	-	-	-	131,007	-	-
10	130	10712	91229	Federal Overtime-FEMA Helene	-	-	-	14,800	-	-
10	130	20213	91229	Social Security-Federal-FEMA Helene	-	-	-	11,095	-	-
10	130	20214	91229	Retirement-Federal-FEMA Helene	-	-	-	13,967	-	-
10	130	20215	91229	W Comp-Federal-FEMA Helene	-	-	-	8,789	-	-
10	130	20216	91229	Health Ins - Federal-FEMA Helene	-	-	-	4,553	-	-
10	130	20227	91229	Dental Ins-Federal-FEMA Helene	-	-	-	317	-	-
10	130	20228	91229	Vision Ins-Federal-FEMA Helene	-	-	-	58	-	-
Total Salary & Fringe					2,565,675	3,033,324	3,619,168	4,866,768	4,624,212	5,418,967
Acutal Health insurance diff					233,107	199,067	241,735	442,644	541,870	
Actual Total with Health Ins					2,798,782	3,232,391	3,860,903	5,309,412	5,166,082	
New Positions - Firefighter I (24-Hrs)					-	-	-	-	-	-
Emergency Manager difference in pay					-	-	-	-	-	30,090
Total New Position Salary & Fringe										30,090
10	107	30018	00000	Travel	-	-	498	-	-	-
10	107	30024	00000	Maintenance on Equipment	18,249	11,483	13,576	13,842	13,000	13,000
10	107	30025	00000	Professional	3,888	5,016	30,455	685	4,000	500
10	107	30041	00000	Telephone	4,442	4,770	6,096	8,958	7,000	7,000
10	107	30056	00000	Data Processing	29,294	30,536	34,039	19,169	34,000	20,000
10	107	30059	00000	Copier Click Charges	5,507	4,538	4,385	4,191	4,500	4,500
10	107	30062	00000	Medical	81,712	95,718	80,818	Moved to the 020 Unincorporated Emergency Fire Services Fund		
10	107	30080	00000	Dues Organizations	2,498	3,371	3,123	4,931	4,000	3,500
10	107	30084	00000	School/Seminar/Training/Mtg	47,985	58,021	32,955	150	Moved to the 020 Unincorporated Emergency Fire Services Fund	
10	107	30090	00000	Commission Honoraria	900	1,000	1,000	1,000	1,200	1,400
10	107	33022	00000	Maintenance Buildings/Grounds	18,372	40,227	31,604	18,586	25,000	25,000
10	107	34042	00140	Gas & Fuel Oil-Oakway Shop Bldg	120	-	-	-	-	-
10	107	34043	00000	Electricity	9,427	12,092	15,898	19,989	16,000	16,000
10	107	34044	00000	Water/Sewer/Garbage	990	1,082	1,839	2,278	2,000	2,000
10	107	40027	00193	Safety Equipment-FEMA COVID-19	7,194	-	-	-	-	-
10	107	40031	00000	Non-Capital Equipment	102,968	84,348	24,033	Moved to the 020 Unincorporated Emergency Fire Services Fund		
10	107	40031	00021	Non-Cap Eq-FEMA Hurricane Florence	-	5,535	-	-	-	-
10	107	40031	00105	Non-Capital Equipment - Turnout Gea	6,222	13,566	-	-	-	-
10	107	40031	02019	Non-Capital Equip-2019 Cap Lease	35,957	-	-	-	-	-
10	107	40031	91166	Non-Cap Eq-FY2020 AFG (Match)	251,761	-	-	-	-	-
10	107	40032	00000	Operational	26,196	31,183	31,894	26,847	28,000	30,000
10	107	40032	91223	Operation-Swiftwater Rescue 8/2024	-	-	-	60	-	-
10	107	40033	00000	Postage	-	89	20	147	50	50
10	107	40034	00000	Food	7,255	11,429	12,247	5,439	8,000	8,000
10	107	40034	91223	Food-Swiftwater Rescue 8/2024	-	-	-	564	-	-
10	107	40045	00000	IT Replacement Eq./Softwr	2,845	4,000	14,835	2,210	5,500	5,500
10	107	40065	00000	Clothing Uniforms	29,792	31,623	36,543	30,027	43,000	43,000
10	107	50840	00000	Equipment Capital Expenditures	20	-	600	-	-	-
10	107	50840	00860	Capital Equipment - Bountyland	-	-	11,394	-	-	-
10	107	50850	00860	Capital Buildings Bountyland	15,940	35,351	65,163	26,157	-	-
10	107	50870	00000	Capital Vehicle	10,960	133,208	93,759	-	Moved to the 335 Fire/Emergency Services Capital Projects Fund	
10	107	50871	00000	Fire Trucks	129,315	354,614	131,285	646,630	-	-
10	107	50871	02019	Cap Fire Trucks-2019 BB&T Lease	18,186	36,055	11,797	-	-	-
10	107	60735	00860	General Gravel Usage-Bountyland	-	27,942	-	-	-	-
10	107	80107	00000	Vehicle Maintenance Emergency Ser	183,553	208,478	342,456	333,809	170,000	170,000
10	107	81107	00000	Gasoline Emergency Ser/Rural Fire	88,306	74,354	78,310	80,304	75,000	75,000
10	107	82107	00000	Diesel Emergency Services	6,856	11,981	19,846	25,993	20,000	20,000
10	107	82107	00102	Diesel- Rural Fire	-	97	-	-	-	-

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

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

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

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

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

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

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

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

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

Account Number				Description	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Approved Budget
10	711	10110	00000	Salary and Wages	398,950	455,594	472,427	513,181	514,219	525,475
10	711	10710	00000	Overtime	-	-	-	337	-	-
10	711	20013	00000	Social Security	29,335	34,903	35,134	37,852	39,338	40,198
10	711	20014	00000	Retirement	65,688	82,124	87,772	94,729	95,439	97,528
10	711	20015	00000	Workers Compensation	5,575	4,938	3,215	4,620	3,578	4,118
10	711	20016	00000	Health Insurance	63,973	63,973	63,973	54,167	54,834	82,770
10	711	20027	00000	Dental	3,850	3,850	3,850	3,300	3,300	972
10	711	20028	00000	Vision	700	700	700	600	600	-
10	711	20034	00000	Long-Term Disability Insurance	-	-	-	-	-	228
10	711	20035	00000	Basic Life & AD&D Insurance	-	-	-	-	-	30
Total Salary & Fringe					568,071	646,082	667,071	708,786	711,308	751,319
Actual Health insurance diff					21,100	19,299	25,395	50,033	60,638	
Actual Total with Health Ins					589,171	665,381	692,466	758,819	771,946	
10	711	30024	00000	Equipment Maintenance	79,020	51,156	154,182	116,858	190,000	190,000
10	711	30024	00073	Equipment Maintenance - GIS	55,000	55,000	64,038	30,150	60,300	60,300
10	711	30025	00000	Professional	7,547	22,227	3,306	7,048	12,000	6,000
10	711	30025	00073	Professional - GIS	14,573	11,573	14,073	15,573	19,500	24,500
10	711	30025	00371	Professional-Website	24,000	24,000	24,000	24,000	24,000	24,000
10	711	30037	00000	Equipment - Leased/Rented	40,630	-	36,197	-	37,000	-
10	711	30041	00000	Telecommunications	144,551	115,159	106,557	140,951	-	-
10	711	30056	00000	Data Processing	58,706	94,150	145,225	99,162	105,000	200,000
10	711	30059	00000	Copier Click Charges	345	289	573	438	400	400
10	711	30080	00000	Dues: Organizations	-	-	195	100	-	-
10	711	30084	00000	Staff Development	749	2,470	2,678	4,417	6,000	6,000
10	711	40031	00000	Small Equipment	9,705	41,092	14,045	8,540	11,000	11,000
10	711	40031	00073	Small Equipment - GIS	-	-	1,030	-	1,500	1,500
10	711	40032	00000	Operational	2,943	5,092	6,573	7,366	6,000	6,000
10	711	40045	00000	IT Replacement EQ/Software (All Dept)	44,977	56,194	72,870	87,627	64,000	65,000
10	711	50840	00000	Capital Equipment Expenditures	-	4,967	19,620	5,173	-	-
10	711	50845	00000	Cap IT Equip/Software	-	242,202	7,330	-	-	-
10	711	50845	00175	Cap IT Equip/Software-Cybersecurity	16,536	88,737	7,330	-	-	-
10	711	80711	00000	Vehicle Maintenance	1,740	3,176	3,960	660	2,000	2,000
10	711	81711	00000	Gasoline	3,987	3,877	3,835	3,094	4,500	4,500
Total Operational					505,010	821,360	687,616	551,159	543,200	601,200
Total Salary & Fringe + Operational					1,073,081	1,467,442	1,354,687	1,259,945	1,254,508	1,352,519
Actual Total Salary & Fringe + Operational + Health Ins					1,094,180	1,486,741	1,380,082	1,309,978	1,315,146	
Departmental Revenue					FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Approved Budget
					-	-	-	-	-	-
Total Departmental Revenue					-	-	-	-	-	-
Employee Positions					FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Approved Budget
Full Time Employees - IT					5	5	5	5	5	5
Full Time Employees - GIS					1	1	1	1	1	1
Total Employee Positions					6	6	6	6	6	6

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

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

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

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

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

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

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

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

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

Account Number				Description	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Approved Budget
10	709	55100	02018	Principal - 2018 Capital Lease	61,618	63,528	66,814	Paid in Full		
10	709	55100	02019	Principal - 2019 Capital Lease	431,247	439,829	448,582	457,509	Paid in Full	
10	709	55100	02021	Principal - 2021 Capital Lease	157,357	158,572	165,248	192,499	200,580	208,938
10	709	55100	02022	Principal - 2022 Capital Lease	-	273,526	261,602	Moved to the 020 Unincorporated Emergency Fire Services Fund		
10	709	55200	02018	Interest - 2018 Capital Lease	5,910	4,000	715	Paid in Full		
10	709	55200	02019	Interest - 2019 Capital Lease	35,366	26,784	18,031	9,104	Paid in Full	
10	709	55200	02021	Interest - 2021 Capital Lease	47,044	49,861	47,338	44,708	41,644	38,452
10	709	55200	02022	Interest - 2022 Capital Lease	-	15,166	27,090	Moved to the 020 Unincorporated Emergency Fire Services Fund		
Total Capital Lease Purchases					738,542	1,031,266	1,035,419	703,820	242,224	247,390
Total Salary & Fringe + Operational + Capital Lease Purchases					5,394,604	5,030,805	4,096,932	7,437,812	2,793,191	2,858,171
Departmental Revenue					FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Approved Budget
Total Departmental Revenue					-	-	-	-	-	-
Employee Positions					FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Approved Budget
Full Time Employees					-	-	-	-	-	-
Total Employee Positions					-	-	-	-	-	-

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

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

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

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

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

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

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

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

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

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

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

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

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

Account Number				Description	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Approved Budget
010	735	10110	00000	Salary and Wages	173,968	173,436	203,025	218,412	216,187	214,534
010	735	10710	00000	Overtime	135	169	181	94	500	850
010	735	20013	00000	Social Security	12,225	12,858	14,645	15,846	16,577	16,949
010	735	20014	00000	Retirement	28,662	31,455	37,640	40,324	40,217	41,122
010	735	20015	00000	Workers Compensation	732	594	212	367	544	632
010	735	20016	00000	Health Insurance	36,556	36,556	36,556	36,112	36,556	55,180
010	735	20027	00000	Dental	2,200	2,200	2,200	2,200	2,200	648
010	735	20028	00000	Vision	400	400	400	400	400	-
010	735	20034	00000	Long-Term Disability Insurance				-		152
010	735	20035	00000	Basic Life & AD&D Insurance				-		20
Total Salary & Fringe					254,878	257,668	294,859	313,755	313,181	330,087
Actual Health insurance diff					20,159	18,959	23,022	33,355	40,425	
Actual Total with Health Ins					275,037	276,627	317,881	347,110	353,606	
010	735	30024	00000	Equipment Maintenance	270	2,344	2,344	2,344	2,350	-
010	735	30025	00000	Professional	-	-	-	-	-	-
010	735	30056	00000	Data Processing	50,164	15,034	9,306	25,896	68,500	68,500
010	735	30059	00000	Copier Click Charges	1,898	1,900	3,146	3,088	2,500	2,500
010	735	30080	00000	Dues: Organizations	235	235	260	370	300	400
010	735	30084	00000	Staff Development	-	-	90	495	500	500
010	735	40031	00000	Small Equipment	18,003	2,151	1,257	-	7,500	5,500
010	735	40032	00000	Operational	2,776	23,935	4,004	23,839	10,000	10,000
010	735	50840	00000	Equipment Capital Expenditures	-	-	-	-	-	-
010	735	55901	05205	Lease/SBITA Principal-SBITA	-	34,712	35,697	36,709	-	-
010	735	55902	05205	Lease/SBITA Interest -SBITA	-	-	1,572	559	-	-
Total Operational					73,347	80,311	57,675	93,301	91,650	87,400
Total Salary & Fringe + Operational					328,225	337,979	352,534	407,056	404,831	417,487
Actual Total Salary & Fringe + Operational + Health Ins					348,384	356,938	375,556	440,411	445,256	
Departmental Revenue					FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Approved Budget
010	080	00805	14100	Register of Deeds	1,734,133	1,372,839	1,748,253	1,383,976	1,600,000	1,337,315
10	80	805	11902	3% State Document Fee	96,778	73,294	71,266	75,286	74,000	72,000
010	081	00810	21400	Register of Deeds Supplemental Salary	1,575	1,575	15,000	15,000	15,000	15,000
Total Departmental Revenue					1,832,486	1,447,708	1,834,519	1,474,263	1,689,000	1,424,315
Employee Positions					FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Approved Budget
Full Time Employees					4	4	4	4	4	4
Total Employee Positions					4	4	4	4	4	4

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Employee Positions					FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	FY 2027 Approved Budget
Full Time Employees					14	14	14	14	14	14
Total Employee Positions					14	14	14	14	14	14

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

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

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

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

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

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

**Oconee County, South Carolina
Emergency Services Unincorporated Protection District Special Revenue Fund**

2026-2027 Budget

Account Number				Description	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Approved Budget
Revenues										
020	080	00805	10340	Miscellaneous Income	-	(30,000)	-	-	-	-
020	080	00950	00000	Tax Revenues	-	-	-	-	1,911,909	2,243,903
020	080	00950	76000	Vehicle Tax Collections	109,982	119,539	128,440	143,044	-	-
020	080	00950	76001	Bad Checks	(5)	(8)	(4)	(12)	-	-
020	080	00950	76002	Vehicle Refunds	(1,577)	(1,511)	(1,529)	(1,620)	-	-
020	080	00950	76003	Current Year Real Estate (Treasurer)	1,352,242	1,407,441	1,499,262	1,575,167	-	-
020	080	00950	76004	Current Year Real Estate Delinquent Tax (Mar-Jun)	-	-	-	-	-	-
020	080	00950	76005	Delinquent Tax Real Estate	61,002	36,579	27,408	76,060	-	-
020	080	00950	76006	Real Estate Bad Check (Treasurer)	(202)	(29)	(196)	(265)	-	-
020	080	00950	76007	Real Estate Bad Check (Treasurer) Penalty	(2)	-	-	-	-	-
020	080	00950	76009	Current Year Real Estate Penalty	2,450	-	-	2,654	-	-
020	080	00950	76010	Delinquent Real Estate Tax (Mar-Jun) Penalty	-	-	-	-	-	-
020	080	00950	76011	Delinquent Tax Prior Year Penalty	-	-	-	-	-	-
020	080	00950	76012	Homestead Exemption	46,784	47,391	48,337	49,640	-	-
020	080	00950	76013	Delinquent Tax Real Estate Penalty	4,444	-	-	-	-	-
020	080	00950	76014	Delinquent Tax Bad Check	(98)	-	-	(190)	-	-
020	080	00950	76015	Delinquent Tax Bad Check Penalty	(14)	-	-	-	-	-
020	080	00950	76016	FILOT Collections	90,634	109,183	91,925	102,369	-	-
020	080	00950	76018	BMW Collections	232	210	216	194	-	-
020	080	00950	76019	Manufacturing Reimbursement	15,801	10,367	17,507	17,961	-	-
020	080	00950	76020	Motor Carrier Taxes	22,049	22,402	20,423	26,656	-	-
020	080	00950	76023	Manufacturing PVE Reimbursement	65,294	18,660	18,387	19,794	-	-
020	080	00950	76024	Heavy Equipment Rental Fee	-	312	664	1,496	-	-
020	080	00950	76025	Real Estate Refunds	(13,469)	(25,384)	(15,481)	(14,315)	-	-
020	080	00950	76026	Real Estate Refunds Penalty	(37)	-	-	-	-	-
020	080	00950	76028	Delinquent Tax Refund	(2,378)	(1,564)	(2,010)	(753)	-	-
020	080	00950	76029	Delinquent Tax Refund Penalty	(333)	-	-	-	-	-
020	080	00950	76032	Prior Year Refund	(14,732)	(8,164)	(6,659)	(9,619)	-	-
020	080	00950	76033	Prior Year Refund Penalty	(15)	-	-	-	-	-
020	080	00950	76034	Watercraft Taxes	37,442	41,416	45,620	47,023	-	-
020	080	00950	76035	Watercraft Bad Checks	(1)	(5)	(14)	(1)	-	-
020	080	00950	76036	Watercraft Refunds	(363)	(364)	(395)	(484)	-	-
020	080	00950	76037	Current Year FILOT Refunds	-	-	-	(5,905)	-	-
020	080	00950	76038	Delinquent Tax FILOT Refunds	-	-	-	-	-	-
Total Revenues					1,775,130	1,746,469	1,871,901	2,028,895	1,911,909	2,243,903
Expenditures										
020	107	10110	00000	Salary	-	-	-	-	217,417	-
020	107	10710	00000	Overtime	-	-	-	-	7,500	-
020	107	20013	00000	Social Security/Medicare	-	-	-	-	16,632	-
020	107	20014	00000	Retirement	-	-	-	-	46,179	-
020	107	20015	00000	Workers Compensation	-	-	-	-	16,748	-
020	107	20016	00000	Health Insurance	-	-	-	-	27,417	-
020	107	20027	00000	Dental Insurance	-	-	-	-	1,650	-
020	107	20028	00000	Vision Insurance	-	-	-	-	300	-
020	107	20060	00000	Ambulance/Airlift Ins-ES/Fire	-	-	-	-	-	-
020	131	10110	00000	Salary-Uninc Fire ES	-	-	-	57,316	519,267	-
020	131	10710	00000	Overtime-Uninc Fire ES	-	-	-	18,396	7,500	-
020	131	20013	00000	Social Security/Medicare-Uninc Fire ES	-	-	-	5,376	39,724	-
020	131	20014	00000	Retirement-Uninc Fire ES	-	-	-	15,822	110,293	-
020	131	20015	00000	Workers Comp-Uninc Fire ES	-	-	-	4,065	40,000	-
020	131	20016	00000	Health Insurance-Uninc Fire ES	-	-	-	14,222	82,251	-
020	131	20027	00000	Dental Insurance-Uninc Fire ES	-	-	-	856	4,950	-
020	131	20028	00000	Vision Insurance-Uninc Fire ES	-	-	-	156	900	-
020	199	10410	00000	Incentive Pay-Volunteer	116,284	135,206	132,111	114,114	200,000	200,000
020	199	20060	00000	Ambulance/Airlift Ins - Vol Fire	-	-	-	-	-	24,960
020	199	20061	00000	SC Firefighters Ins - Vol Fire	-	-	-	-	-	14,751
020	199	20413	00000	Social Security/Medicare -ES Vol Incentive	8,809	8,395	10,107	8,689	-	-
020	199	20414	00000	Retirement-ES Vol Incentive	-	-	3,359	593	-	-
020	199	20415	00000	Workers Comp-ES Vol Incen	11,730	-	11,996	6,542	-	-
Total Salary & Fringe					136,824	143,600	157,572	246,147	1,338,728	239,711
020	102	64002	00601	Fire Station Exp-Oakway FD	-	-	-	-	60,000	60,000
020	102	64002	00603	Fire Station Exp-Corinth-Shiloh FD	-	-	-	-	60,000	60,000
020	102	64002	00604	Fire Station Exp-Mtn Rest FD	-	-	-	-	60,000	60,000
020	102	64002	00608	Fire Station Exp-Fair Play FD	-	-	-	-	60,000	60,000
020	102	64002	00609	Fire Station Exp-Long Creek FD	-	-	-	-	60,000	60,000
020	102	64002	00610	Fire Station Exp-Cleveland FD	-	-	-	-	60,000	60,000
020	102	64002	00611	Fire Station Ex-Keowee-Eben FD	-	-	-	-	60,000	60,000
020	102	64002	00612	Fire Station Exp-Friendship FD	-	-	-	-	60,000	60,000
020	102	64002	00613	Fire Station Exp-Cross Roads FD	-	-	-	-	60,000	60,000
020	102	64002	00614	Fire Station Exp-Pickett Post FD	-	-	-	-	60,000	60,000
020	102	64002	00615	Fire Station Exp-South Union FD	-	-	-	-	60,000	60,000
020	102	64002	00616	Fire Station Exp-West Union FD	-	-	-	-	60,000	60,000
020	102	64002	00617	Fire Station Exp-Keowee Key FD	-	-	-	-	60,000	60,000
020	102	64002	00618	Fire Station Exp-Holly Springs FD	-	-	-	-	60,000	60,000
020	102	64002	00619	Fire Station Exp-Bountyland FD	-	-	-	-	15,000	15,000
020	105	64003	00620	ES Special Teams Exp-Haz-Mat	-	-	-	-	32,400	32,400
020	105	64003	00621	ES Special Teams Exp-Dive Team	-	-	-	-	36,300	36,300
020	105	64003	00622	ES Special Teams Exp-Special Rescue	-	-	-	-	36,300	36,300
020	105	64004	00623	Rescue Squad Exp-Keowee RS	-	-	-	-	30,000	30,000
020	105	64004	00624	Rescue Squad Exp-Mtn Rest RS	-	-	-	-	30,000	30,000
020	105	64004	00625	Rescue Squad Exp-Oakway RS	-	-	-	-	30,000	30,000
020	105	64004	00626	Rescue Squad Exp-Salem RS	-	-	-	-	30,000	30,000
020	105	64004	00627	Rescue Squad Exp-Seneca RS	-	-	-	-	30,000	30,000
020	105	64004	00628	Rescue Squad Exp-Walhalla RS	-	-	-	-	30,000	30,000
020	105	64004	00629	Rescue Squad Exp-Westminster RS	-	-	-	-	30,000	30,000
020	107	30024	00000	Maintenance on Equipment	56,184	24,843	90,770	57,734	74,000	74,000
020	107	30025	00000	Professional	-	1,315	-	-	-	-

**Oconee County, South Carolina
Emergency Services Unincorporated Protection District Special Revenue Fund**

2026-2027 Budget

Account Number				Description	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Approved Budget
020	107	30041	00000	Telecommunications	5,000	6,856	2,067	7,753	10,000	10,000
020	107	30041	00601	Telecomm- Oakway FD	1,329	1,482	1,254	1,368	-	-
020	107	30041	00608	Telecomm- Fair Play FD	1,254	1,482	1,254	755	-	-
020	107	30041	00610	Telecomm- Cleveland FD	1,301	1,154	2,236	2,241	-	-
020	107	30041	00612	Telecomm- Friendship FD	456	494	418	150	-	-
020	107	30041	00613	Telecomm- Cross Roads FD	912	988	(2)	-	-	-
020	107	30041	00614	Telecomm- Pickett Post FD	456	494	418	150	-	-
020	107	30041	00615	Telecomm- South Union FD	1,368	1,482	1,254	1,368	-	-
020	107	30041	00620	Telecomm- Haz-Mat	456	494	418	150	-	-
020	107	30056	00000	Data Processing	-	-	13,306	19,162	40,000	48,500
020	107	30062	00000	Medical/Physicals	15,000	20,000	50,000	158,510	150,000	150,000
020	107	30084	00000	Staff Development	-	-	-	40,332	70,000	60,000
020	107	33022	00000	Maintenance Buildings/Grounds	-	5,940	12,899	15,226	20,000	20,000
020	107	33022	00628	Maintenance Bldgs/Grounds Walh RS	10,747	1,435	1,559	-	-	-
020	107	30037	40100	Equipment Rental-Fire Chief Association	-	-	-	-	-	-
020	107	30037	40100	Recruitment & Retention	-	-	-	-	-	5,000
020	107	34042	00000	Gas & Fuel Oil	5,775	7,640	10,618	8,262	10,000	10,000
020	107	34042	00628	Gas & Fuel Oil-Walhalla Res Squad	57	-	-	-	-	-
020	107	34043	00000	Electricity	12,149	19,658	23,574	22,391	33,000	30,000
020	107	34043	00614	Electricity - Pickett Post	4,080	3,728	4,544	3,413	-	-
020	107	34043	00628	Electricity-Walhalla Res Squad	1,401	-	-	-	-	-
020	107	34044	00000	Water/Sewer/Garbage	1,499	2,505	2,683	2,862	3,000	3,000
020	107	34044	00628	Water/Sewer/Garb-Walhalla Res Squad	456	-	-	-	-	-
020	107	40031	00000	Small Equipment	9,879	17,075	29,979	24,029	40,000	30,000
020	107	40031	00601	Small Equipment -Oakway FD	58,671	58,632	58,746	58,632	-	-
020	107	40031	00603	Small Equipment -Corinth-Shiloh FD	60,000	60,000	60,000	60,000	-	-
020	107	40031	00604	Small Equipment -Mountain Rest FD	60,000	60,000	60,000	60,000	-	-
020	107	40031	00608	Small Equipment -Fair Play FD	58,632	58,632	58,746	59,245	-	-
020	107	40031	00609	Small Equipment -Long Creek FD	60,000	60,000	60,000	60,000	-	-
020	107	40031	00610	Small Equipment -Cleveland FD	58,699	59,049	57,764	57,759	-	-
020	107	40031	00611	Small Equipment -Keowee Ebenezer FD	59,732	60,000	60,000	60,000	-	-
020	107	40031	00612	Small Equipment -Friendship FD	59,544	59,544	59,582	59,850	-	-
020	107	40031	00613	Small Equipment -Cross Roads FD	59,088	59,088	60,000	60,000	-	-
020	107	40031	00614	Small Equipment -Pickett Post FD	47,520	47,506	46,729	18,373	-	-
020	107	40031	00615	Small Equipment -South Union FD	58,632	58,632	58,746	58,632	-	-
020	107	40031	00616	Small Equipment -West Union FD	57,183	62,817	60,000	60,000	-	-
020	107	40031	00617	Small Equipment -Keowee FD	60,000	60,000	60,000	60,000	-	-
020	107	40031	00618	Small Equipment -Holly Springs FD	60,000	60,000	60,000	60,000	-	-
020	107	40031	00619	Small Equipment -Bountyland FD	-	1,177	5,498	31,365	-	-
020	107	40031	00620	Small Equipment -Haz-Mat	31,944	31,944	31,982	32,250	-	-
020	107	40031	00621	Small Equipment -Dive Team	36,300	36,300	36,300	36,301	-	-
020	107	40031	00622	Small Equipment -Special Rescue Team	36,300	36,300	36,300	36,300	-	-
020	107	40031	00623	Small Equipment -Keowee RS	30,000	30,000	30,000	30,000	-	-
020	107	40031	00624	Small Equipment -Mountain Rest RS	30,000	30,000	7,500	-	-	-
020	107	40031	00625	Small Equipment -Oakway RS	45,000	22,500	22,500	30,000	-	-
020	107	40031	00626	Small Equipment -Salem RS	30,000	30,000	30,000	30,000	-	-
020	107	40031	00627	Small Equipment -Seneca RS	30,000	30,000	30,000	30,000	-	-
020	107	40031	00628	Small Equipment -Walhalla RS	1,799	4,630	25,827	29,236	-	-
020	107	40031	00629	Small Equipment -Westminster RS	30,000	30,000	30,000	30,000	-	-
020	107	40032	00000	Operational	-	-	2,011	-	-	-
020	107	40032	00614	Operational -Pickett Post FD	8,328	8,310	8,310	8,310	-	-
020	107	40032	00628	Operational -Walhalla Res Squad	380	2,346	234	-	-	-
020	107	40032	40100	Operational-Fire Chief Association Recruitment & Retention	-	-	-	-	-	10,000
020	107	40034	00000	Food	-	-	-	-	-	-
020	107	40065	00000	Uniforms/Clothing	-	-	-	-	-	-
020	107	50840	00000	Equipment Capital Expenditures	-	-	23,711	522	-	-
020	107	50850	00000	Buildings Capital Expenditures	10,500	-	-	95,729	37,400	30,000
020	107	50881	00000	Capital Road Paving	-	999	-	-	-	-
020	107	50884	00000	Cap Dept Parking Paving	-	24,125	-	-	15,000	20,000
020	107	55100	02022	Principal Pmt-2022 Lease SCBAs	Moved from the 010 General Fund-107 Fire/Emergency Services Department Final Payment 8/1/2026			268,126	274,813	281,667
020	107	55200	02022	Interest Pmt-2022 Lease SCBAs				20,566	13,879	7,025
020	107	60735	00000	General Gravel Use	-	-	867	-	-	-
020	107	61106	00000	Volunteer Compensation	14,799	-	-	-	-	-
020	107	80107	00000	Vehicle Maintenance	-	-	-	7,175	20,000	20,000
020	107	81107	00000	Gasoline	-	-	-	14,674	22,000	30,000
020	107	81107	00102	Gasoline	758	2,849	2,468	83	30,000	-
020	107	81107	00628	Gasoline-Walhalla Res Squad	758	2,849	2,468	83	-	-
020	199	30025	00000	Professional-Volunteer Incentives	-	-	48,161	51,188	-	-
020	199	40032	00000	Operational- Volunteer Incentives	-	-	1,414	438	-	-
020	199	40034	00000	Food-Volunteer Incentives	-	-	6,279	4,950	-	-
020	199	40065	00000	Clothing/Uniforms- Volunteer Incent	-	-	2,620	4,113	-	-
Total Operational					1,284,323	1,267,294	1,454,011	1,949,754	2,033,092	2,009,192
Total Expenditures					1,421,147	1,410,894	1,611,583	2,195,900	3,371,820	2,248,903
Other Financing Sources (OFS)										
020	090	00170	70275	Interfund Transfers In-275 Fund	-	-	-	-	550,000	-
Total Other Financing Sources (OFS)					-	-	-	-	550,000	-
Other Financing Uses (OFU)										
020	095	00171	70010	Interfund Transfer Out-10 Fund	-	-	-	-	-	-
Total Other Financing Uses (OFU)					-	-	-	-	-	-
Net Change in Fund Balance					353,984	335,575	260,319	(167,005)	(909,911)	(5,000)
Fund Balances (deficits), Beginning of Year					627,401	981,385	1,316,959	1,577,278	1,410,272	500,361
Fund Balances (deficits), End of Year					981,385	1,316,959	1,577,278	1,410,272	500,361	495,361

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

**Oconee County, South Carolina
Sheriffs Victims Services Special Revenue Fund (210)**

2026-2027 Budget

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

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

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

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

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

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

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

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

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

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

Account Number	Description	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Approved Budget
Revenue							
235 080 00800 90093	LAT Revenue	999,800	1,085,655	1,069,384	1,118,488	1,107,000	1,120,000
235 082 00825 92082	SCNHC Grant HF Fish Dock Fed Rev	-	-	-	-	24,628	-
235 082 00825 92084	SCNHC Grant SC Kayak Dock Fed Rev	-	-	-	-	14,372	-
235 082 00825 92085	SCNHC Grant SC Fish Dock Fed Rev	-	-	-	-	20,000	-
Total Revenue		999,800	1,085,655	1,069,384	1,118,488	1,166,000	1,120,000
Expenditures							
235 203 10110 00000	Salary	-	-	-	-	31,200	68,833
235 203 20013 00000	Social Security/Medicare	-	-	-	-	2,387	5,266
235 203 20014 00000	Retirement	-	-	-	-	5,191	12,775
235 203 20015 00000	Workers Compensation	-	-	-	-	78	1,854
235 203 20016 00000	Health Insurance	-	-	-	-	9,139	27,590
235 203 20027 00000	Dental Insurance	-	-	-	-	550	324
235 203 20028 00000	Vision Insurance	-	-	-	-	100	-
235 203 20034 00000	Long-Term Disability Insurance	-	-	-	-	-	86
235 203 20035 00000	Basic Life & AD&D Insurance	-	-	-	-	-	10
235 213 10110 00000	Salary	-	37,595	26,903	47,853	36,119	-
235 213 10710 00000	Overtime	-	-	15	1,094	-	-
235 213 20013 00000	Social Security/Medicare	-	2,804	2,028	3,658	2,763	-
235 213 20014 00000	Retirement	-	6,497	4,256	7,633	6,703	-
235 213 20015 00000	Workers Compensation	-	112	244	1,082	1,518	-
235 213 20016 00000	Health Insurance	-	7,410	5,052	7,410	9,139	-
235 213 20027 00000	Dental Insurance	-	465	317	771	550	-
235 213 20028 00000	Vision Insurance	-	85	58	140	100	-
235 213 20034 00000	Long-Term Disability Insurance	-	-	-	-	-	-
235 213 20035 00000	Basic Life & AD&D Insurance	-	-	-	-	-	-
235 215 10110 00000	Salaries - LAT PRT	-	-	-	-	53,932	55,133
235 215 10710 00000	Overtime - LAT PRT	-	-	-	-	-	-
235 215 20013 00000	Social Security - LAT PRT	-	-	-	-	4,125	4,218
235 215 20014 00000	Retirement - LAT PRT	-	-	-	-	11,453	11,710
235 215 20015 00000	Workers Comp - LAT PRT	-	-	-	-	1,201	1,545
235 215 20016 00000	Health Insurance - LAT PRT	-	-	-	-	9,139	13,795
235 215 20027 00000	Dental Insurance - LAT PRT	-	-	-	-	550	162
235 215 20028 00000	Vision Insurance - LAT PRT	-	-	-	-	100	-
235 213 20034 00000	Long-Term Disability Insurance	-	-	-	-	-	43
235 213 20035 00000	Basic Life & AD&D Insurance	-	-	-	-	-	5
Total Salary & Fringe		-	54,967	38,873	69,642	186,037	203,349
Acutal Health insurance diff		-	20,347	24,735	27,323	30,319	
Actual Total with Health Ins		-	75,314	63,608	96,965	216,356	
Parks, Recreation and Tourism							
235 200 90093 00000	LAT -Grants to Agencies	234,548	218,869	205,607	254,633	295,811	272,244
235 202 30024 00218	Maintenance - Equipment Radio Upgrade	311	-	-	-	-	-
235 202 30025 00000	Professional	-	-	-	-	-	33,373
235 202 30025 00014	Professional - Interns/Temp Service	18,418	13,858	12,675	14,508	8,412	8,412
235 202 30068 00000	Advertising	-	22,214	24,560	38,684	34,000	40,000
235 202 30084 00000	Training	-	-	-	-	19,000	19,000
235 202 40027 00000	Safety Equipment	-	-	2,263	1,049	5,000	2,500
235 202 40031 00000	Small Equipment	-	2,509	1,229	10,976	15,000	27,000
235 202 40032 00000	Operational	-	-	11,742	-	-	-
235 202 40034 00000	Food	-	-	-	-	1,000	1,000
235 202 50840 00000	Capital Equipment	-	82,965	39,353	107,954	-	-
235 202 50870 00000	Capital Vehicles	-	-	-	-	70,000	65,000
235 202 50884 00000	Capital Paving - Parking Lot	6,725	91,326	-	-	-	-
235 202 90097 00000	LAT 75%	-	(3,020)	(484)	(970)	-	-
Total Parks, Recreation and Tourism		260,002	428,720	296,944	426,834	448,223	468,529
High Falls Park							
235 203 30025 00000	Professional	-	30,332	8,523	-	8,000	8,000
235 203 30025 00014	Professional - Interns/Temp Service	34,916	15,160	51,091	46,113	81,669	81,669
235 203 30025 00235	Professional-Historic Preservation	-	49,539	25,355	-	-	-
235 203 30025 00237	Professional-ACH House Renov	-	-	-	8,800	-	-
235 203 30025 62059	Professional-Lake Hartwell Landings	2,025	20,444	20,507	1,493	1,000	1,000
235 203 30884 00224	Maint Paving-H Falls Asphalt Seal	17,000	-	-	-	-	-
235 203 33022 00000	Maintenance Buildings/Grounds	-	36,175	37,564	34,756	35,000	40,000
235 203 33022 00223	Maint Bldgs/Grounds - Rec Building Deck/Siding	-	13,576	37,528	22,676	-	-
235 203 33022 00233	Maint Bldgs/Grounds - Dumpster Pad	7,000	-	-	-	-	-
235 203 33022 00234	Maint Bldgs/Grounds - Roof	10,040	-	-	-	-	-
235 203 33022 00235	Maint Bldgs/Grounds - Historic Preservation	234	110	-	-	-	-
235 203 33022 00237	Maint Bldgs/Grounds - ACH House Renovations	-	-	-	9,450	-	-
235 203 33022 62059	Maint Bldgs/Grounds - Lake Hartwell Landing	2,090	29,320	4,738	6,675	6,500	9,000
235 203 34042 00000	Gas & Fuel Oil	-	-	-	-	2,500	-
235 203 34043 00000	Electricity	-	-	-	-	22,500	-
235 203 34044 00000	Water/Sewer/Garbage	-	-	-	-	3,250	-
235 203 40031 00235	Small Equipment - Historic Preservation	808	-	-	-	-	-
235 203 40031 00237	Small Equipment - ACH House Renovation	-	-	-	3,050	-	-
235 203 40031 62059	Small Equipment - Lake Hartwell Landing	530	583	4,276	-	1,000	1,000
235 203 40032 62059	Operational-Lake Hartwell Landings	4,918	4,653	4,836	4,400	6,500	6,500
235 203 50840 00000	Capital Equipment	-	10,705	-	-	-	-
235 203 50840 00231	Capital Equipment - Park Docks	63,510	-	-	-	-	-
235 203 50850 92062	Capital Buildings - High Falls ADA Project	-	-	-	-	-	-
235 203 50857 92082	Capital Improvements - High Falls Fishing Dock (SCNHC)	-	-	-	-	-	-
Total High Falls Park		143,071	210,597	194,418	137,413	167,919	147,169

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Account Number	Description	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Approved Budget
Operating Revenues							
017 080 00805 10340	Miscellaneous Income	-	4,837	31	(966)	50,000	50,000
017 080 00805 15401	Customer Sales	7,257,069	8,739,768	9,093,506	8,472,323	10,000,000	10,800,000
017 080 00805 15402	Internal Rock Sales	224,158	365,410	409,728	396,671	-	-
017 080 00805 15406	Credit Application Fees	1,920	2,220	3,560	2,400	-	-
017 080 00805 15408	Credit Card Processing Revenue	5,146	49,632	3,766	(1,366)	-	-
017 080 00805 15409	Rock Inventory Adjustment	-	68,330	(48,085)	-	-	-
Total Operating Revenues		7,488,293	9,230,198	9,462,507	8,869,062	10,050,000	10,850,000
Operating Expenses							
017 719 10110 00000	Salary	802,857	942,668	1,030,660	1,189,445	1,168,320	1,246,518
017 719 10710 00000	Overtime	118,660	143,903	150,234	175,685	140,000	190,000
017 719 20013 00000	Social Security/Medicare	65,925	80,899	84,925	96,301	100,086	109,894
017 719 20014 00000	Retirement	150,371	195,302	217,025	(24,281)	242,824	266,618
017 719 20015 00000	Workers Compensation	60,044	55,483	39,973	39,484	534,054	67,080
017 719 20016 00000	Health Insurance	271,806	226,018	215,767	258,864	201,058	317,285
017 719 20027 00000	Dental Insurance	16,454	16,133	13,792	17,925	12,100	3,726
017 719 20028 00000	Vision Insurance	3,040	2,934	2,986	3,261	2,200	-
017 719 20034 00000	Long-Term Disability Insurance	-	-	-	-	-	874
017 719 20035 00000	Basic Life & AD&D Insurance	-	-	-	-	-	115
017 719 20041 00000	GASB 68 Pension Expense	(42,396)	220,736	(63,513)	-	-	-
017 719 20042 00000	GASB 75 OPEB Expense	(143,201)	(19,794)	(2,420)	-	-	-
017 719 20360 00000	Retiree Payment	-	-	-	-	1,436	8,616
Total Salary & Fringe		1,303,561	1,864,283	1,689,427	1,756,685	2,402,078	2,210,726
Actual Health Insurance diff		40,127	93,192	126,809	140,569	241,583	
Actual Total with Health Ins		1,343,688	1,957,475	1,816,236	1,897,254	2,643,661	
017 719 30024 00000	Maintenance on Equipment	1,359,190	2,521,362	1,654,405	1,885,636	2,500,000	2,500,000
017 719 30025 00000	Professional	82,887	71,198	33,055	72,611	50,000	35,000
017 719 30037 00000	Equipment (Leased or Rented)	65,326	59,766	40,281	64,229	110,000	140,000
017 719 30039 00000	Blasting - Professional Service	681,033	885,137	885,190	841,086	900,000	900,000
017 719 30041 00000	Telecommunications	1,685	3,928	3,429	3,981	4,100	4,100
017 719 30056 00000	Date Processing	4,018	4,263	9,721	11,444	1,100	12,000
017 719 30059 00000	Copier Click Charges	1,156	1,322	1,089	599	1,590	1,590
017 719 30066 00000	P&L Insurance	129,723	117,073	104,059	109,417	130,000	130,000
017 719 30084 00000	School/Seminar/Training/Mtg	1,990	2,249	9,471	3,270	12,000	9,000
017 719 30091 00000	Special Departmental Supplies	5	531	969	1,715	1,500	1,500
017 719 33022 00000	Maintenance Buildings/Grounds	19,207	42,651	41,541	32,506	120,000	170,000
017 719 34042 00000	Gas & Fuel Oil	1,624	1,241	1,575	3,152	4,000	4,000
017 719 34043 00000	Electricity	155,570	162,194	151,710	152,055	170,000	170,000
017 719 34044 00000	Water/Sewer/Garbage	3,338	3,295	3,079	3,431	5,000	5,000
017 719 40027 00000	Safety Equipment	9,192	10,670	11,268	12,553	12,500	14,000
017 719 40031 00000	Non-Capital Equipment	33,780	32,362	49,435	46,595	45,000	60,000
017 719 40032 00000	Operational	34,277	34,771	33,014	39,250	35,000	60,000
017 719 40034 00000	Food	1,997	3,123	3,253	5,655	5,000	7,500
017 719 40045 00000	IT Replacement Eq./Softwr	4,538	8,299	3,971	922	2,300	4,000
017 719 40065 00000	Clothing/Uniforms	9,323	9,318	12,332	12,163	12,500	14,000
017 719 50840 00000	Equipment Capital Expenses	-	-	-	-	1,153,000	1,860,000
017 719 50841 00000	Replacement Equipment	-	-	-	-	-	390,000
017 719 50850 00000	Buildings Capital Expenses	-	-	-	-	75,000	-
017 719 50860 00000	Land Capital Expense	-	-	-	-	410,000	-
017 719 50870 00000	Vehicles/Equipment Capital Expenses	-	-	-	-	55,000	25,000
017 719 60055 00000	Credit Application Fee	223	208	1,472	975	1,000	1,000
017 719 60735 00000	General Gravel Use	-	252	12,245	-	-	-
017 719 71132 00000	Bad Debt Expense	-	-	7,801	-	-	-
017 719 80719 00000	Rock Quarry Vehicle Maintenance	26,722	29,738	22,333	49,608	35,000	40,000
017 719 81719 00000	Rock Quarry Gasoline	15,330	19,380	16,557	18,437	20,000	20,000
017 719 82719 00000	Rock Quarry Diesel	492,824	550,772	475,091	311,639	500,000	500,000
017 719 90150 71799	Rock Inventory (RC)	53,648	-	-	-	-	-
017 719 90150 73499	Depreciation Expense	1,241,709	953,418	952,953	1,218,261	9,000	900,000
017 719 90150 73500	Depletion Expense	6,882	6,882	6,901	6,882	7,000	7,000
Total Operational		4,437,196	5,535,404	4,548,199	4,908,073	6,386,590	7,984,690
Total Operating Expenses		5,740,756	7,399,685	6,237,625	6,664,757	8,788,667	10,195,415
Actual Total Salary & Fringe + Operational + Health Ins		5,780,884	7,492,878	6,364,435	6,805,327	9,030,251	
Operating Income (Loss)		1,747,538	3,694,795	4,914,307	3,960,989	1,262,768	2,865,310

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

Account Number	Description	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Approved Budget
Nonoperating Revenues (Expenses)							
017 080 00180 07190	Insurance Recovery Proceeds	-	54,761	-	-	-	-
017 080 00805 10333	Interest Rock Quarry Investments	(713)	(2,998)	13,080	15,395	-	-
017 080 00805 73505	Gain on Sale of Capital Asset	31,416	20,000	-	196,179	-	-
017 719 55100 12018	Principal - 2018 Capital Lease	-	-	-	-	(570,177)	(597,466)
017 719 55200 12018	Interest - 2018 Capital Lease	(212,753)	(194,281)	(173,294)	(151,440)	(132,823)	(104,986)
017 719 73505 00000	Loss on Sale of Capital Asset	-	-	-	(331,336)	-	-
Total Nonoperating Revenues (Expenses)		(182,050)	(122,518)	(160,213)	(271,202)	(703,000)	(702,452)
Income (Loss) Before Transfers		1,565,488	3,572,277	4,754,094	3,689,787	559,768	2,162,858
Transfers							
017 090 00170 70010	Interfund Transfer In-10 Fund	-	-	-	109,417	-	-
017 095 00171 70010	Interfund Transfer Out-10 Fund	(1,000,000)	(1,000,000)	(750,000)	(1,000,000)	(2,000,000)	(4,000,000)
Total Transfers		(1,000,000)	(1,000,000)	(750,000)	(890,583)	(2,000,000)	(4,000,000)
Change in Net Position		565,488	2,572,277	4,004,094	2,799,204	(1,440,232)	(1,837,142)
Beginning Net Position		14,237,927	14,803,415	17,375,692	21,379,785	24,178,989	22,738,757
Ending Net Position		14,803,415	17,375,692	21,379,785	24,178,989	22,738,757	20,901,615
Balance of Net Position Designated for Land Purchase at 6/30		1,064,406	1,253,609	1,679,216	1,817,053	*	*
Currently, \$0.25/ton of rock sold is set aside for future land acquisitions. Additional \$250,000 amounts of net position were added in FY 2025 and budgeted for FY 2026 and FY 2027. * Balances are not updated until after the close of the fiscal year.							

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

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

Account Number				Description	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Approved Budget
Revenues										
090	080	00861	76003	PT CO Pointe West FILOT CY R/E Trea	217,847	60,169	756,839	(1,067,985)	-	-
090	080	00861	76005	PT CO Pointe West DT RE	-	8,724	-	34,653	-	-
090	080	00861	76006	Pointe West RE Bad Check	-	(164,098)	-	-	-	-
090	080	00861	76016	Pointe West Non-Project 15% FILOT	-	-	-	1,550,324	-	-
090	080	00861	76025	PT Pointe West RE Refunds	-	-	(563,449)	(2,031)	-	-
090	080	00861	76037	PT Current FILOT Refunds	-	-	-	(77,219)	-	-
090	080	00877	76005	PT CO 1996 Tri County Tech DT RE	-	-	-	4	-	-
090	080	00900	00000	Debt Service	-	-	-	-	1,930,500	2,749,774
090	080	00900	76000	County Bonds Vehicle Collections	109,542	96,590	128778.07	164050.82	-	-
090	080	00900	76001	County Bonds Vehicle Bad Checks	(5)	(7)	(5)	(18)	-	-
090	080	00900	76002	County Bonds Vehicle Refunds	(1,748)	(1,276)	(1,333)	(1,822)	-	-
090	080	00900	76003	PT CO County Bonds CY R/E Treas	1,028,618	1,077,125	1,718,792	1,624,995	-	-
090	080	00900	76005	PT CO County Bonds DT RE	49,410	2,195	81,448	80,141	-	-
090	080	00900	76006	PT CO County Bonds RE BC Treasurer	(167)	(21)	(199)	(280)	-	-
090	080	00900	76009	PT CO County Bonds RE CY RE Pen	-	-	-	2,884	-	-
090	080	00900	76012	PT County Bonds Homestead Exemption	38,715	38,816	58,902	54,905	-	-
090	080	00900	76014	PT County Bonds DT BC	-	-	-	(222)	-	-
090	080	00900	76016	PT County Bonds FILOT Collection	63,077	76,982	95,944	95,998	-	-
090	080	00900	76018	PT CO County Bonds BMW	262	164	218	258	-	-
090	080	00900	76019	Mfgr Distribution	10,897	7,150	18,111	16,723	-	-
090	080	00900	76020	PT County Bonds Motor Carrier Taxes	18,327	15,449	18,723	25,950	-	-
090	080	00900	76023	County Bonds - Manuf PVE Reimb	66,587	12,869	19,021	18,429	-	-
090	080	00900	76024	PT-Heavy Eq Rental Fee-County Bonds	-	215	621	1,446	-	-
090	080	00900	76025	PT County Bonds RE Refunds	(10,622)	(19,364)	(18,235)	(14,669)	-	-
090	080	00900	76028	PT County Bonds DT Refunds	(1,980)	(1,592)	(1,970)	(1,000)	-	-
090	080	00900	76031	County Bonds Interest Income	3,690	61,523	71,197	105,845	-	-
090	080	00900	76032	PT County Bonds PY Refunds	(18,341)	(7,140)	(5,554)	(10,255)	-	-
090	080	00900	76034	County Bonds Watercraft Taxes	32,474	30,168	42,560	47,522	-	-
090	080	00900	76035	County Bonds Watercraft Bad Checks	(1)	(3)	(15)	(1)	-	-
090	080	00900	76036	County Bonds Watercraft Refunds	(349)	(270)	(335)	(480)	-	-
090	080	00900	76037	PT Current FILOT Refunds	-	-	-	(5,718)	-	-
090	080	00920	76000	KFD 2022 GO Bond Vehicle Collection	-	-	4,330	8,461	-	-
090	080	00920	76001	KFD GO Vehicle Collections	-	-	(2)	(0)	-	-
090	080	00920	76002	KFD 2022 GO Bond Veh Refunds	-	-	(23)	(130)	-	-
090	080	00920	76003	KFD 2022 GO Bond Current RE	-	-	109,579	88,562	-	-
090	080	00920	76005	KFD 2022 GO Bond Del Tax RE	-	-	1,655	(10,066)	-	-
090	080	00920	76006	KFD 2022 GO Bond RE Bad Check	-	-	-	(63)	-	-
090	080	00920	76009	2022 GO Bond-KFTD RE Penalty	-	-	-	119	-	-
090	080	00920	76012	KFD 2022 GO Bond Homestead	-	-	4,118	3,275	-	-
090	080	00920	76025	KFD 2022 GO Bond-RE Refunds	-	-	(1,060)	(1,100)	-	-
090	080	00920	76028	PT DT Refunds 2022 GO Bond-KFTD	-	-	-	(44)	-	-
090	080	00920	76031	Interest Income-2022 GO Bond Keowee	-	-	-	1,203	-	-
090	080	00920	76032	2022 GO Bond-KFTD PY Refund	-	-	-	(902)	-	-
090	080	00920	76034	KFD 2022 GO Bond Watercraft Col	-	-	3,632	5,122	-	-
090	080	00920	76036	KFD 2022 GO Bond-Watercraft Refunds	-	-	(19)	(78)	-	-
Total Revenue					1,606,233	1,294,368	2,542,269	2,736,786	1,930,500	2,749,774
Expenditures										
Principal Payments										
090	854	55100	00000	2020 GO Ref Bond Principal Payment	640,000	750,000	760,000	770,000	785,000	795,000
090	858	55100	00000	Principal Payment - 2016B GO Bond	366,000	373,000	379,000	386,000	392,000	Paid in Full
090	862	55100	00000	Principal Pmt-2014 SSRB Ref Bond-PW	289,000	294,000	303,000	312,000		Paid in Full
090	893	55100	00000	Principal Payments-2019 Keowee Fire	47,876	49,078	50,310	51,573	52,867	54,194
090	896	55100	00000	Principal Payment - 2013 GO Bond	175,000	180,000	190,000	195,000	200,000	210,000
090	920	55100	00000	Principal Payments-2022 GOB (KFD)	-	-	60,591	62,948	65,397	67,941
090	921	55100	00000	Principal Payments-2023 GOB	-	-	-	-	-	255,000
Total Principal Payments					1,517,876	1,646,078	1,742,901	1,777,521	1,495,264	1,382,135

**Oconee County, South Carolina
Debt Service Fund 090**

2026-2027 Budget

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

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

	General Obligation Bonds				General Obligation Refunding Bond	
	Series 2023	Series 2022	Series 2019	Series 2013	Series 2020	
Description	<i>Wastewater Improvements</i>	<i>Keowee Fire Tax District</i>	<i>Keowee Fire Tax District</i>	<i>OITP - Echo Hills Commerce Park</i>	<i>2011 GO Bond - Detention Center</i>	FY 2027 Totals
Principal	255,000	67,941	54,194	210,000	795,000	1,382,135
Interest	1,250,000	35,440	4,184	15,300	61,165	1,366,089
Fiscal Charges	950	-	-	600	-	1,550
Total Debt Service Payments	1,505,950	103,381	58,378	225,900	856,165	2,749,774

Original Principal	25,000,000	1,100,000	511,500	2,600,000	8,000,000	
Outstanding Principal as of 6/30/	25,000,000	911,064	166,697	425,000	4,105,000	
Term	20 Years	15 Years	10 Years	15 Years	11 years	
Final Maturity Date	2043	2037	2029	2028	2031	
Coupon Interest Rate(s)	5.00%	3.89%	2.51%	3-3.6%	1.49%	
Counts Against Debt Limit	Yes	Yes	Yes	Yes	Yes	