

# Oconee County, South Carolina



## Comprehensive Annual Financial Report

For fiscal year ended June 30, 2013

# Agenda

- **Government-wide Statements**
  - Government-wide Statements in Brief
  - Financial Highlights
- **Fund Financial Statements**
  - Fund Financial Statements in Brief
  - Financial Highlights
- **Other Financial Information**
- **Questions**

# Government-wide Statements

# Government-wide Statements in Brief

- Oconee County is the Primary Government
- Show the activity of the County as a whole
- Show financial position using “business” accounting rather than governmental accounting
- All governmental funds are combined and classified by program/function as governmental activities
- All proprietary funds are classified as business-type activities
- Includes Keowee Fire Tax District as a discretely presented component unit

# Government-wide Statements in Brief

- Government-wide Statements include:
  - Statement of Net Position (Page 18)
  - Statement of Activities (Page 19)

# Financial Highlights

- **Government-wide Financial Statements**
  - **Statement of Net Position**
    - **Total Net Position**
      - **Oconee County**
        - Assets exceeded liabilities by \$159,738,229
        - An increase from the prior year of \$3,659,421
        - Unrestricted net position = \$43,354,576
      - **Governmental Activities**
        - Assets exceeded liabilities by \$143,587,428
        - Decreased from FY11-12 by \$16,277
      - **Business-type Activities**
        - Assets exceeded liabilities by \$16,151,190
        - Increased from FY11-12 by \$3,675,698

# Financial Highlights

## STATEMENT OF NET POSITION JUNE 30, 2013

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Keweenaw Fire Tax District
<b>ASSETS:</b>				
Cash and cash equivalents	\$ 34,230,047	\$ 4,025,670	\$ 38,255,717	\$ 610,857
Investments	11,834,439	-	11,834,439	-
Receivables:				
Taxes	1,267,976	-	1,267,976	6,237
Accounts	1,120,833	51,311	1,178,144	-
Due from other governments	949,615	151,374	1,100,989	11,250
Internal balances	4,065,960	(4,065,960)	-	-
Due from component unit	635,000	-	635,000	-
Inventories	176,748	332,931	508,679	-
Prepaid expenses	818,975	-	818,975	-
Seized assets	103,160	-	103,160	-
Assets held for resale	7,412,347	-	7,412,347	-
Capital assets:				
Nondepreciable	45,299,005	10,823,011	56,122,016	-
Depreciable, net	69,576,984	5,364,245	74,921,229	1,490,571
Total assets	177,496,094	16,662,576	194,158,670	2,118,915
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>				
Deferred charge on refunding	35,587	-	35,587	-
Total deferred outflows of resources	35,587	-	35,587	-
<b>LIABILITIES:</b>				
Accounts payable	1,684,243	355,251	2,249,494	-
Accrued liabilities	793,073	11,111	804,184	18,591
Unearned revenues	109,244	-	109,244	-
Due to primary government	-	-	-	835,000
Noncurrent liabilities:				
Due within one year	4,007,076	25,558	4,032,636	2,810
Due in more than one year	27,141,004	119,466	27,260,470	26,285
Total liabilities	33,944,642	511,386	34,456,028	861,686
<b>NET POSITION:</b>				
Net investment in capital assets	65,788,551	10,167,256	111,955,807	619,293
Restricted for debt service	1,440,108	-	1,440,108	-
Restricted for culture and recreation	170,987	-	170,987	-
Restricted for public safety	2,816,751	-	2,816,751	-
Unrestricted	43,370,842	(18,066)	43,352,776	617,936
Total net position	\$ 143,587,039	\$ 16,151,190	\$ 159,738,229	\$ 1,237,229

# Financial Highlights

## *Statement of Net Position*

### *Assets*

Assets	Notes
Internal Balances	Primarily consists of General Fund advances to the FOCUS Fund to be repaid in future years from the FOCUS Fund's operating income.
Due from Component Unit	Balance due from Keowee Fire Tax District to repay the remaining annual payments on the 2007 GO bond that the County issued to finance construction of the Keowee fire station
Inventories	Vehicle Maintenance repair parts and supplies, Airport jet and aviation fuels, and Rock Quarry stone retail products
Prepaid Expenses	Various invoices requiring payment prior to the occurrence of the actual expenses including the remaining year of a 5-year software maintenance contract for Communications
Seized Assets	Property seized as part of the Sheriff's narcotics operations that are to be sold. Proceeds from the sale of these items must be used to fund narcotics operations.
Assets Held for Resale	Economic Development's commerce park properties and the Forfeited Land Commission's parcels that are for sale by the County.
Capital Assets	Includes non-depreciable capital assets for land, infrastructure site prep, and construction in progress and depreciable capital assets for buildings and improvements, vehicles and equipment, infrastructure, and other assets. Both the non-depreciable and depreciable infrastructure assets make up the largest category of capital assets, which represents 94.2% of the value of all the governmental activities capital assets. Capital assets are not reported on the governmental fund financial statements, but are reported in the government-wide statements.



# Financial Highlights

## *Statement of Net Position*

### *Deferred Outflows of Resources*

In order to comply with the Governmental Accounting Standards Board (GASB) Statement No. 63, the financial statements for fiscal year 2012-2013 must separately identify the consumption of net assets by the government that is applicable to a future reporting period, and an acquisition of net assets by the government that is applicable to a future reporting period, respectively, from assets and liabilities. These are reported separately as Deferred Outflows of Resources and Deferred Inflows of Resources. Also, Net Position replaces Net Assets and is the difference between (a) Assets and Deferred Outflows of Resources and (b) Liabilities and Deferred Inflows of Resources.

Deferred Outflows of Resources	Notes
Deferred Charge on Refunding	The deferred and unamortized component of the interest expense on the refunding of general obligation bonds

### *Liabilities*

Liabilities	Notes
Unearned Revenues	Reports amounts, usually from grants, received in advance of qualifying expenses
Noncurrent Liabilities	Includes the liabilities for bonds, capital leases, compensated absences, post closure care costs, and net post employment benefit obligation for the governmental activities and vacation payable and net post employment benefit obligation for the business-type activities. This liability for the governmental activities is not reported on the governmental fund financial statements.

# Financial Highlights

## *Statement of Net Position*

### *Net Position*

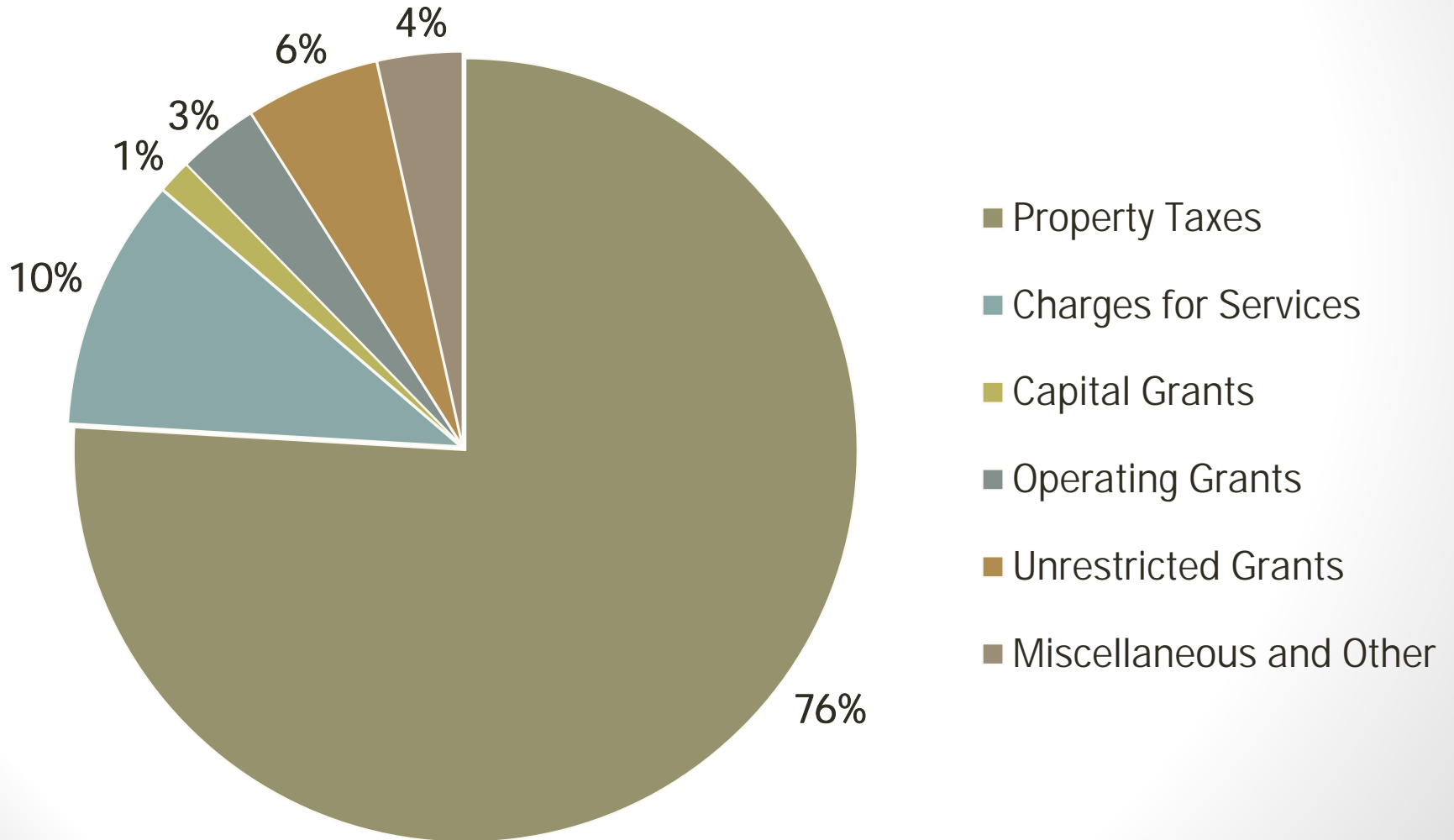
Net Position	Notes
Net Investment in Capital Assets	Equals the value, net of accumulated depreciation, of all capital assets less the outstanding balances of any debt for capital construction or acquisition.
Restricted for: Culture and Recreation Debt Service Public Safety	Only those amounts restricted by outside parties (i.e. grantors, donors, other governments), constitutional provisions, or by the enabling legislation that created the revenue source are considered restricted. For governmental activities, these are restricted by the purpose (program/function) for which those resources can be used only if the purpose is narrower than the purpose of the government and include unspent capital-related debt proceeds.
Unrestricted	The remaining balance of Net Position that do not meet the above criteria.

# Financial Highlights

- **Government-wide Financial Statements**
  - **Statement of Activities**
    - **Revenues and Expenses**
      - **Oconee County**
        - Revenues = \$56,448,453
        - Expenses = \$52,610,225
        - Revenues exceeded expenses by \$3,838,228
      - **Governmental Activities**
        - Revenues = \$49,573,527
        - Expenses = \$49,678,501
        - Expenses exceeded revenues by \$104,974
      - **Business-type Activities**
        - Revenues = \$6,874,926
        - Expenses = \$2,931,724
        - Revenues exceeded expenses by \$3,943,202

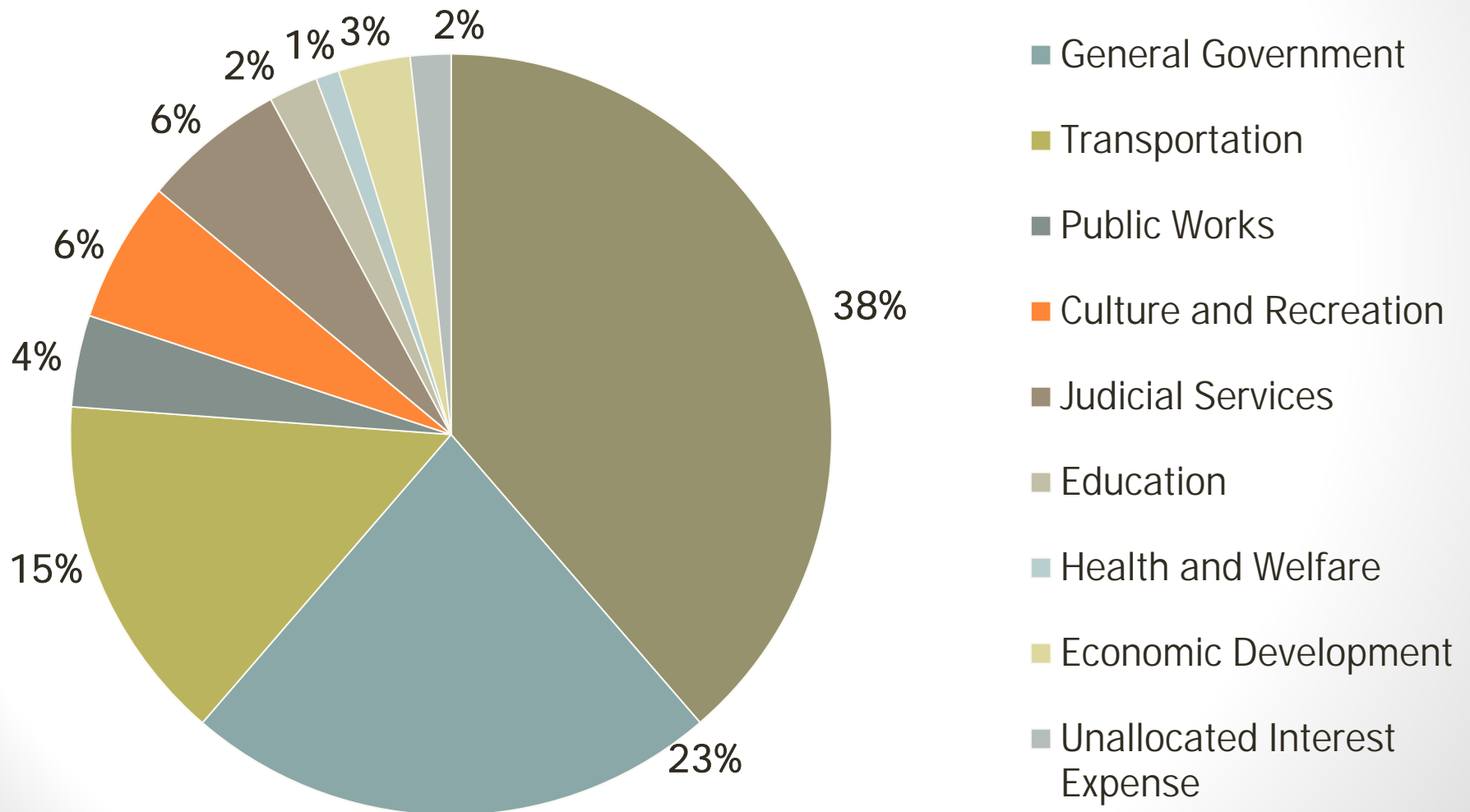
# Financial Highlights

## Statement of Activities Governmental Activities Revenues by Source



# Financial Highlights

## Statement of Activities Governmental Activities Expenses by Program



# Financial Highlights

## STATEMENT OF ACTIVITIES FOR THE FISCAL YEAR ENDED JUNE 30, 2013

Functional/Programs	Expenses	Program Revenue			Net (Expense) Revenue and Change in Net Position			Keosaupe Fire Tax District
		Charges for Service	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total	
<b>Primary government:</b>								
<b>Governmental activities:</b>								
General government	\$ 11,261,859	\$ 721,041	\$ 232,245	\$ -	\$ (10,308,573)	\$ -	\$ (10,308,573)	\$ -
Public safety	19,204,344	954,050	549,795	-	(17,700,469)	-	(17,700,469)	-
Transportation	7,372,963	944,519	-	300,521	(6,117,944)	-	(6,117,944)	-
Public works	1,940,852	1,145,529	289,987	45,000	(450,332)	-	(450,332)	-
Culture and recreation	2,986,367	355,076	132,345	-	(2,495,946)	-	(2,495,946)	-
Judicial services	3,019,793	1,035,102	192,669	-	(1,814,432)	-	(1,814,432)	-
Education	1,036,754	-	-	-	(1,036,754)	-	(1,036,754)	-
Health and welfare	434,225	-	192,524	-	(301,702)	-	(301,702)	-
Economic development	1,517,365	9,200	43,566	331,578	(1,126,022)	-	(1,126,022)	-
Interest on long-term debt	654,537	-	-	-	(654,537)	-	(654,537)	-
Total governmental activities	49,678,591	3,147,843	1,648,556	677,599	(42,208,703)	-	(42,208,703)	-
<b>Business-type activities:</b>								
FOCUS	228,910	913,801	-	3,141,110	-	3,826,001	3,826,001	-
Rock quarry	2,702,514	2,779,245	-	-	-	76,431	76,431	-
Total business-type activities	2,931,424	3,693,046	-	3,141,110	-	3,902,432	3,902,432	-
<b>Total primary government</b>	<b>\$ 52,610,015</b>	<b>\$ 6,840,889</b>	<b>\$ 1,648,556</b>	<b>\$ 3,812,709</b>	<b>(42,208,703)</b>	<b>\$ 3,902,432</b>	<b>(38,306,271)</b>	<b>\$ -</b>
<b>Keosaupe Fire Tax District</b>	<b>\$ 706,475</b>	<b>\$ 45,000</b>	<b>\$ 19,896</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>(641,579)</b>	<b>\$ (641,579)</b>
<b>General revenues:</b>								
Property taxes levied for:								
General purposes					30,728,242		30,728,242	
Public safety					1,356,514		1,356,514	657,865
Debt service					3,467,525		3,467,525	
Capital projects					517,049		517,049	
Economic development					516,698		516,698	
Education					1,052,519		1,052,519	
Other taxes and licenses					772,729		772,729	
Grants and contributions not restricted for a specific purpose:					2,732,272		2,732,272	45,000
Unrestricted investment earnings					350,414	3,714	354,128	432
Gain on sale of capital assets					-	37,656	37,656	7,741
Proceeds from legal settlement					375,000		375,000	
Insurance recovery					230,576		230,576	
Transfers					116,001	(116,001)	-	
Total general revenues and transfers					42,218,720	(76,221)	42,142,499	715,038
Change in net position					12,017	3,326,211	3,338,228	66,499
Net position, beginning of year					143,603,708	12,476,492	156,079,197	1,387,773
Prior period adjustment					(28,633)	(130,513)	(159,146)	-
Net position, beginning of year, as restated					143,575,075	12,345,979	155,921,054	1,387,773
Net position, end of year					\$ 143,587,092	\$ 16,151,190	\$ 159,738,282	\$ 1,454,272

# Financial Highlights

## *Statement of Activities*

### *Expenses*

Expenses	Notes
Primary Government	<p>Oconee County, as a whole, is the primary government and is broken into two components, Governmental Activities and Business-type Activities. The Governmental Activities component includes the following functions/programs: General Government, Public Safety, Transportation, Public Works, Culture and Recreation, Judicial Services, Education, Health and Welfare, and Economic Development. The second component, the Business-type Activities, includes the activities of the FOCUS fund and the Rock Quarry. The Statement of Activities reports expenses for both business-type activities and governmental activities. The governmental activities functions/programs include expenses for long term debt and capital asset that is not normally reported in the fund financial statements.</p> <p>The Public Safety function reported the highest expenses .</p>
Component Unit	<p>The Keowee Fire Tax District is a discretely presented component unit. It is legally separate from the County; however, it is included on the financial statements because of the significance of their financial relationship with the County. This is mainly due to the 2007 GO bond issued by the County for Keowee Fire district to fund the construction of their fire station.</p>

# Financial Highlights

## *Statement of Activities*

### *Revenues*

Program revenues are always reported for the program/function that generated them.

Program Revenues	Notes
Charges for Services	<p>Revenues that are generated from those who purchase, use, or otherwise directly benefit (e.g. fees, licenses, permits, etc.) and from those who are directly affected even though they receive no direct benefit (e.g. fines)</p> <p>Public Works followed by Judicial Services had the highest Charges for Services.</p>
Operating Grants and Contributions	<p>Funding from external sources (e.g. local, state, and federal grants, donations, etc.) that fund basic operational expenses for a specific program and are not restricted solely towards the purchase or construction of capital assets</p> <p>Public Safety received the most Operating Grants and Contributions.</p>
Capital Grants and Contributions	<p>Funding from grants and contributions whose use is restricted to fund capital outlay expenses (e.g. Airport improvement grants, State C-Fund grants for paving, utility tax credits industrial sites for Economic Development)</p> <p>Only the Economic Development, Transportation, and Public Works programs received this category of revenue.</p>



# Financial Highlights

## *Statement of Activities*

### *Revenues – cont.*

General Revenues are separated into two columns, one for the Governmental Activities and another for the Business-type Activities.

General Revenues	Notes
Property Taxes	Includes property tax revenues levied for: General Purposes - County Operations Public Safety – Emergency Services Protection District Debt Service – County Debt Service Capital Projects – Bridges and Culverts Economic Development – Economic Development Education – Tri-County Technical College Operations Support
Other Taxes and Licenses	Cable TV franchise taxes, telecommunications E-911 surcharges, and State and local accommodations taxes
Grants and Contributions not restricted for a specific purpose	Grants and contributions not limited to use by specific programs (e.g. State Aid to Subdivisions)
Unrestricted investment earnings	Earnings on investments that are not required to be spent on a specific program

# Financial Highlights

## *Statement of Activities*

### *Revenues – cont.*

General Revenues (continued)	Notes
Gain on Sale of Capital Assets	The difference between the net book value and the proceeds from the sale of a capital asset
Proceeds from Legal Settlement	Legal settlement involving the Airport lawsuit.
Insurance Recovery	Revenue received from insurance companies for loss claims including legal fee claims and property damage claims.

### *Transfers*

Transfers	Notes
Transfers	Transfers from the Rock Quarry to the General Fund. This amount was less than the prior year due to

# Fund Financial Statements

# Fund Financial Statements in Brief

- Show financial position using “governmental” accounting
- The General Fund is the chief operating fund and always a major fund
- Capital projects funds are used to account for major capital construction, improvement, or acquisition projects
- Special revenue funds are used to account for certain revenues that can only be used for specified purposes
- Proprietary funds are used to account for business-type activities of the Rock Quarry Fund and FOCUS Fund

# Fund Financial Statements in Brief

- **Governmental fund types include:**
  - General Fund
  - Capital projects funds
  - Special revenue funds
  - Debt service funds
- **Proprietary fund types include:**
  - Enterprise funds
  - Internal service funds (*none in 2012-2013*)
- **Major funds are displayed separately**
  - Fiscal year 2012-2013 Major Funds are:
    - General Fund (*always a major fund*)
    - Capital Projects Fund
    - Economic Development Fund
- **Non-major funds are aggregated into a single column**
  - For details on the individual non-major funds, refer to the combining statements on pages 69-70

# Fund Financial Statements in Brief

- **Governmental Funds Statements**
  - **Balance Sheet**
    - **Components**
      - Assets
      - Deferred Outflows of Resources (new)
      - Liabilities
      - Deferred Inflows of Resources (new)
      - Fund Balances
    - **New Formula**
      - $\text{Assets} + \text{Deferred Outflows of Resources} = \text{Liabilities} + \text{Deferred Inflows of Resources} + \text{Fund Balances}$

# Fund Financial Statements in Brief

- **Governmental Funds Statements**

- **Balance Sheet – *cont.***

- **Fund Balance Classifications**

- **Nonspendable**

- Related to assets that are not spendable in form (e.g., supplies inventories, prepaid items)

- **Restricted**

- Externally enforceable constraints most often by creditors, grantors, donors, other government laws or regulations, constitutional provisions, or enabling legislation

- **Committed (*none reported for FY2013*)**

- Self-imposed constraint by Council that is legally binding and must be removed in the same formal manner as enacted

- **Assigned**

- Funds set aside for a desired use and do not require a formal, legally binding action by Council

- **Unassigned**

- Only the General Fund can have a positive unassigned balance, all other governmental funds reports positive balances are at the minimum classification of Assigned

# Fund Financial Statements in Brief

- **Governmental Funds Statements – *cont.***
  - **Statement of Revenues, Expenditures and Changes in Fund Balance**
    - Governmental funds only
    - Major funds shown separately
    - Non-major funds are combined
      - See combining statements on pages 71-72
    - Purchases of assets held for resale are not included in expenditures
  - **Statement of Revenues, Expenditures and Changes in Fund Balances – Budget (GAAP Basis) and Actual**
    - Informally known as Budgetary Comparison Schedule
    - Governmental funds only
    - Always required for the General Fund and each major fund that has an adopted budget



# Fund Financial Statements in Brief

- Proprietary Funds
  - Statement of Net Position
    - Components
      - Assets
        - Current Assets
        - Noncurrent Assets
      - Liabilities
        - Current Liabilities
        - Noncurrent Liabilities
      - Net Position
    - Formula
      - $\text{Assets} - \text{Liabilities} = \text{Net Position}$
  - Statement of Revenues, Expenses, and Changes in Net Position
    - Components
      - Operating Revenues
      - Operating Expenses
      - Operating Income
      - Nonoperating Income
      - Net Position

# Fund Financial Statements in Brief

- Proprietary Funds – *cont.*
  - Statement of Cash Flows
    - Components
      - Cash Flows from Operating Activities
      - Cash Flows from Noncapital Financing Activities
      - Cash Flows from Capital and Related Financing Activities
      - Cash Flows from Investing Activities
      - Cash and Cash Equivalents

# Fund Financial Statements in Brief

- **Governmental Fund Financial Statements**
  - Balance Sheet (Page 20)
  - Statement of Revenues, Expenditures and Changes in Fund Balances (Page 22)
  - Statement of Revenues, Expenditures and Changes in Fund Balances – Budget (GAAP Basis) and Actual (Pages 24-25)
- **Proprietary Fund Financial Statements**
  - Statement of Net Position (Page 26)
  - Statement of Revenues, Expenses, and Changes in Fund Net Position (Page 27)
  - Statement of Cash Flows (Page 28-29)

# Financial Highlights

- Fund Financial Statements
  - Governmental Funds
    - Fund Balances
      - General Fund = \$21,807,352
        - Decrease of \$2,825,797 from prior year
        - Unassigned fund balance = \$7,912,690
      - Major Governmental Funds
        - Capital Projects fund balance = \$16,375,543
          - Nonspendable = \$495 (Prepaid expenditure)
          - Assigned = \$16,375,048
        - Economic Development fund balance = \$11,283,620
          - Nonspendable = \$4,598,071 (Industrial park assets for resale)
          - Restricted for Capital Projects = \$6,685,549
      - Other Governmental Funds
        - FY12-13 fund balances = \$9,272,471

# Financial Highlights

- Fund Financial Statements
  - Governmental Funds – *cont.*
    - Revenues and Expenditures
      - General Fund
        - Revenues = \$39,550,702 (increase from prior year \$235,495)
        - Expenditures = \$41,313,811 (decrease from prior year \$635,664)
        - \*Expenditures exceeded revenues by \$1,763,109
      - Major Governmental Funds
        - Revenues = \$984,452
        - Expenditures = \$3,532,557
        - \*Expenditures exceeded revenues by \$2,548,105
      - Other Nonmajor Governmental Funds
        - Revenues = \$8,346,915
        - Expenditures = \$7,784,023
        - Revenues exceeded expenditures by \$562,892

\*These deficiencies are also funded by Other Financing Sources that are required to be categorized separately from the Revenues (e.g., long-term debt issuance, capital lease debt, sales of capital assets, insurance recoveries, and interfund transfers).

# Financial Highlights

- Fund Financial Statements

- Governmental Funds – *cont.*

- Other Financing Sources (Uses)

- Non-revenue funding sources or non-expenditure uses

- General Fund

- Sale of Capital Assets = \$31,171

- Capital assets no longer used by the County are sold at auction to the general public

- Insurance Recoveries = \$232,576

- Transfers In = \$189,133

- \$116,991 from the Rock Quarry Fund to provide operational funds

- \$40,139 from the Miscellaneous Special Revenue Funds Duke Power FNF Grant to the General Fund to subsidize salaries

- \$32,003 from the State Accommodations Tax Fund to reimburse operational expenditures

- Transfers Out = \$1,515,568

- \$60,420 to the Sheriff's Victims' Assistance Fund to provide additional operational funds

- \$26,848 to the Solicitor's Victims' Assistance Fund to provide additional operational funds

- \$1,041,000 to the Economic Development Fund

- \$380,000 to the Capital Projects Fund for capital lease acquisitions

- \$7,300 to the Miscellaneous Special Revenue Fund for various grant matches

# Financial Highlights

- Fund Financial Statements

- Governmental Funds – *cont.*

- Other Financing Sources (Uses)

- Non-revenue funding sources or non-expenditure uses

- Other Nonmajor Governmental Funds

- Transfers In = \$1,240,607

- \$1,145,946 from the Capital Projects Fund to the Bridges and Culverts Fund

- \$7,300 from the General Fund to the Miscellaneous Special Revenue Fund

- \$26,848 from the General Fund to the Solicitor's Victims' Assistance Fund

- \$60,420 from the General Fund to the Sheriff's Victims' Assistance Fund

- \$93 from Miscellaneous Special Revenue Fund to the Solicitor's Victims' Assistance Fund

- Transfers Out = \$672,235

- \$40,139 to the General Fund from the Miscellaneous Special Revenue Fund

- \$32,003 to the General Fund from the State Accommodations Tax Fund

- \$93 to the Solicitor's Victims' Assistance Fund from Miscellaneous Special Revenue Fund

- \$600,000 from the Debt Service Fund to the Economic Development Fund for High Pointe overage

- Proceeds from the issuance of debt = \$38,954

- Prior Period Adjustments

- Occasionally, mathematical errors, a misapplication of an accounting principle, or a change in the facts available at the time the financial statements were prepared result in the necessary adjustments to the fund balance. This is referred to as a Prior Period Adjustments and is reflected on the Statement of Revenues, Expenditures, and Changes in Fund Balance.

- Capital Projects Fund = \$144,707

- Debt Service Fund = \$910,000

# Financial Highlights

- Fund Financial Statements – *cont.*
  - Proprietary Funds
    - Total Net Position
      - Rock Quarry Fund = \$5,899,000
      - FOCUS Fund = \$10,252,190
    - Revenues and Expenses
      - Rock Quarry Fund
        - Operating Revenues = \$2,779,245
        - Operating Expenses = \$2,702,814
        - Net Operating Income = \$76,431
        - Nonoperating Income = \$40,560
      - FOCUS Fund
        - Operating Revenues = \$913,801
        - Operating Expenses = \$228,910
        - Net Operating Income = \$684,891
        - Nonoperating Income = \$3,141,110
    - Prior Period Adjustments
      - FOCUS Fund = \$150,513



# Financial Highlights

## General Fund's Fund Balance Evaluation

	Amount
General Fund Expenditure Budget (FY 2014)	\$ 41,534,785
Minimum General Fund Balance (25%)	\$ 10,383,696
Maximum General Fund Balance (30%)	\$ 12,460,436
Unassigned Fund Balance (June 30, 2013)	\$ 7,912,690
Amount Under Minimum	\$ 2,471,006



The Amount Under Minimum is \$802,038 less than the prior year, which is indicative of progress toward being in compliance with the fund balance policy.

# Financial Highlights

- Governmental Funds – *cont.*
  - Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget (GAAP Basis) and Actual
    - General Fund
      - Actual Revenues were under budget by \$1,243,101
      - Actual Expenditures were under budget by \$2,193,506
    - Other Funds' Budgets (Pages 73-78)
      - Emergency Services Protection District Fund
      - 911 Fund
      - Sheriff's Victims' Assistance Fund
      - Solicitor's Victims' Assistance Fund
      - Tri-County Tech Fund
      - Debt Service Fund

# Financial Highlights

*Statement of Revenues, Expenditures and Changes in Fund Balances –  
Budget (GAAP Basis) and Actual  
General Fund Revenues*

Revenues	Variance - Over / (Under)	Notes
Taxes	(\$89,638)	Collections less than anticipated
Intergovernmental	(\$181,658)	State aid to the County less than expected
Licenses, Permits, and Fees	(\$65,346)	Less Tax Collector fees and Clerk of Court fees
Fines and Forfeitures	(\$167,797)	Lower than anticipated Magistrates' fines
Charges for Services	(\$794,770)	Airport fuel sales and other charges for services and Solid Waste recycling fees decreased
Interest Revenue	(\$45,298)	Interest and investment income less
Other Revenues	\$101,406	Mainly, due to the Forfeited Land Commissions land sales by the Auditor not being budgeted

# Financial Highlights

*Statement of Revenues, Expenditures and Changes in Fund Balances –  
Budget (GAAP Basis) and Actual  
General Fund Expenditure Highlights  
(for variances greater than \$100,000)*

Department	Variance Under / (Over)	Notes
General Government - Administrator's Office	\$183,450	Resulting from unused contingency funds
Public Safety - Sheriff's Department	(\$127,760)	Salaries and benefits increased
Public Safety - Law Enforcement Center	\$261,963	Personnel costs and inmate medical and food were less than anticipated

# Financial Highlights

*Statement of Revenues, Expenditures and Changes in Fund Balances –  
Budget (GAAP Basis) and Actual  
General Fund Expenditure Highlights – cont.  
(for variances greater than \$100,000)*

Department	Variance Under / (Over)	Notes
Public Safety - Fire Services	\$183,637	Overtime, fringe benefits, workers compensation, volunteer firefighters' physicals, and training less
Public Safety - Emergency Services	(\$101,558)	Waiver of Walhalla Rescue Squad loan not budgeted and the costs for the whitewater rescue operation were unanticipated
Transportation – Airport	\$725,516	Costs of aviation gas and jet fuels were less

# Financial Highlights

*Statement of Revenues, Expenditures and Changes in Fund Balances –  
Budget (GAAP Basis) and Actual  
General Fund Expenditure Highlights – cont.  
(for variances greater than \$100,000)*

Department	Variance Under / (Over)	Notes
Transportation – Roads Department	\$260,671	Employee benefits and salaries and capital paving were less. Some capital paving purchase orders had unspent balances at the end of the year.
Public Works - Solid Waste	\$126,216	Testing of wells, professional fees, and impact fees for tires were less

# Other Financial Information

# Other Financial Information

- Independent Auditor's Report (Pages 1-3)
- Management's Discussion and Analysis (MD&A) (Pages 4-17)
- Notes to the Financial Statements (Pages 31-67)
- Required Supplementary Information (Page 68)
- Combining and Individual Nonmajor Fund Financial Statements and Schedules (Pages 69-82)
- Supplementary Information Required by the State of South Carolina (Page 83)
- Statistical Information (Pages 84-109)
- Compliance Section (Pages 110-121)




# Questions?


The PDF file for the 2012-2013 CAFR is available on the Finance Department's web page at

<http://www.oconeesc.com/Departments/AJ/Finance/FinancialStatementsBudgets.aspx>





**OCONEE COUNTY  
PRE-BUDGET WORKSHOP  
ANNUAL BUDGET  
FOR THE YEAR ENDING  
JUNE 30, 2015**



# AGENDA

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

•The General Fund consists of the basic operations of the County and is the primary operating fund

•The Enterprise Fund consists of the Rock Quarry Operations, and soon the Oconee FOCUS Operations.

•The Special Revenue Funds account for specific revenue sources that are restricted to expenditures for specified purposes including the Unincorporated Emergency Services District

•The Capital Projects Fund is made of appropriated funds set aside for major Capital Projects

- Cash Flow Projection
- Expenditure History
- Personnel v. Operations
- Personnel Expenses
- Number of Personnel by Function
- Revenue History
- Millage Rate Trends
- Debt Margin
- Fund Balance Breakdown
- Capital Projects Fund
- Budget Calendar
- Upcoming Revenue Projections

# CASH FLOW PROJECTIONS

## GENERAL FUND

### CASH FLOW PROJECTION



Total Expenses Included

### CASH FLOW



Operations Expenses w/o  
other financing sources

Oconee County  
 General Fund  
 Projected Cash Flow Statement

2 3 4 5 6 7 8 9 10 11 12 13 14

	Audited FY 2004	Audited FY 2005	Audited FY 2006	Audited FY 2007	Audited FY 2008	Audited FY 2008	Audited FY 2010	Audited FY 2011	Audited FY 2012	Audited FY 2013	Projected FY 2014	Projected FY 2015	Projected FY 2016	Projected FY 2017
<b>REVENUES:</b>														
Taxes	21,282,514	22,331,407	23,270,310	24,745,564	25,165,333	25,745,160	33,655,857	33,103,502	31,033,888	30,980,362	31,994,173	33,386,008	34,206,383	35,353,959
Intergovernmental	4,770,835	3,577,948	3,751,742	3,850,461	4,442,153	4,557,239	4,388,682	3,429,631	2,990,928	3,460,182	3,342,409	3,228,040	3,118,754	3,012,602
Charges for Service	746,200	737,884	835,339	855,409	939,846	779,588	855,938	2,649,158	2,858,035	1,714,530	2,078,021	2,522,212	3,056,143	3,710,377
Fines and Forfeitures	408,384	382,158	665,981	455,394	551,802	500,571	480,477	397,693	369,311	333,209	327,731	332,258	317,083	311,865
Miscellaneous and Other	341,343	119,875	171,458	251,331	19,893	0	208,080	1,449,839	1,891,063	253,989	333,775	150,000	150,000	150,000
Licenses and Permits	2,223,922	2,646,070	3,089,349	3,230,944	3,799,721	3,073,852	3,062,161	355,728	375,581	2,848,954	4,716,403	5,000,000	5,100,000	5,500,000
Interest	162,460	418,081	1,858,415	1,449,229	1,403,582	1,054,695	481,059	218,145	141,721	272,002	333,125	383,857	499,394	541,718
<b>TOTAL OPERATING REVENUE</b>	<b>29,936,464</b>	<b>30,714,506</b>	<b>31,592,593</b>	<b>33,867,314</b>	<b>40,229,323</b>	<b>40,662,095</b>	<b>42,104,284</b>	<b>41,607,304</b>	<b>39,315,207</b>	<b>39,550,702</b>	<b>43,176,211</b>	<b>44,993,090</b>	<b>47,039,378</b>	<b>49,530,533</b>
		3%	22%	3%	4%	1%	4%	-1%	-3%	1%	9%	4%	5%	5%
<b>OPERATING EXPENSES:</b>														
General Government	9,335,398	9,102,375	10,217,852	11,031,900	11,434,712	12,091,409	12,179,435	12,475,781	13,184,938	11,099,739	11,347,358	11,600,501	11,858,260	12,123,791
Judicial Services	1,885,373	1,953,997	1,911,457	1,948,169	2,172,606	1,915,174	2,232,277	2,412,445	2,071,318	2,592,198	2,692,665	2,797,067	2,805,496	3,018,128
Public Safety	7,921,311	9,890,315	9,532,221	10,125,150	10,437,587	11,478,978	12,068,870	13,606,957	14,061,684	15,851,102	17,115,202	17,515,200	17,750,000	18,000,000
Roads Department	2,710,858	2,393,559	3,571,120	3,523,507	2,730,729	2,403,488	3,900,839	3,759,857	3,616,570	3,279,057	3,451,966	3,303,732	3,828,608	4,326,518
Airport	557,553	580,950	638,344	690,243	762,463	819,591	617,109	807,098	1,090,818	886,155	1,094,278	1,134,006	1,219,794	1,312,097
Solid Waste			0	0	3,170,294	3,159,667	3,319,543	3,771,339	3,306,370	3,628,276	3,770,548	3,918,894	4,059,157	4,227,329
Health and Welfare	1,080,548	788,848	534,979	518,997	530,835	522,152	522,459	679,338	669,185	265,664	223,217	194,888	170,155	142,050
Culture and Recreation	1,979,604	1,086,287	2,688,417	2,339,019	2,234,332	2,347,988	2,365,807	2,481,490	2,865,352	2,865,365	2,645,595	2,736,945	2,827,313	2,992,600
Economic Development	206,214	422,654	389,818	288,892	302,415	327,892	248,095	205,005	412,310	487,030	497,724	470,562	308,090	344,162
Principal Retirement	752,370									627,259	627,258	627,258	627,258	627,258
Interest and Fiscal Charges	113,052									32,898	32,898	32,898	32,898	32,898
Bond Issuance Cost	0									0	0	0	0	0
Capital Outlay	3,567,072	1,918,233	113,534	14,264	1,354					0	0	0	0	0
<b>TOTAL OPERATING EXPENSES</b>	<b>30,090,954</b>	<b>27,621,556</b>	<b>29,294,220</b>	<b>30,458,850</b>	<b>33,796,913</b>	<b>34,856,917</b>	<b>38,387,835</b>	<b>40,131,854</b>	<b>41,948,475</b>	<b>41,313,811</b>	<b>43,395,101</b>	<b>44,667,193</b>	<b>45,781,125</b>	<b>46,961,591</b>
		-8%	6%	4%	11%	3%	10%	5%	5%	-2%	3%	3%	3%	3%
<b>Net Cash Flow From Operations</b>	<b>(154,490)</b>	<b>3,092,949</b>	<b>2,298,373</b>	<b>3,408,464</b>	<b>6,432,410</b>	<b>5,805,178</b>	<b>3,716,449</b>	<b>1,475,450</b>	<b>(2,633,268)</b>	<b>(1,763,109)</b>	<b>(221,350)</b>	<b>335,897</b>	<b>1,258,253</b>	<b>2,568,942</b>

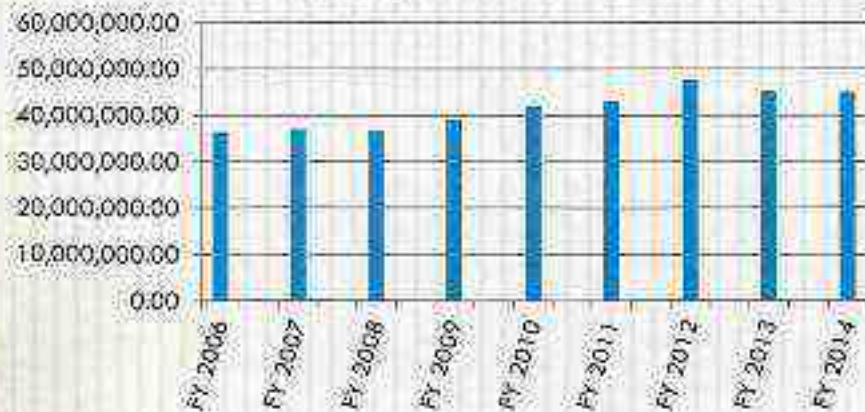
Oconee County  
 General Fund  
 Projected Cash Flow Statement

	2	3	4	5	6	7	8	9	10	11				
	Audited FY 2004	Audited FY 2005	Audited FY 2006	Audited FY 2007	Audited FY 2008	Audited FY 2009	Audited FY 2010	Audited FY 2011	Audited FY 2012	Audited FY 2013	Projected FY 2014	Projected FY 2015	Projected FY 2016	Projected FY 2017
<b>OTHER FUNDING SOURCES:</b>														
Operating Transfers In	5,889,293	1,308,915	692,676	-569,755	500,975	1,104,170	721,468	1,124,937	636,844	189,133	99,234	52,056	27,319	14,333
Operating Transfers (Out)	(3,379,375)	(3,542,785)	(5,273,562)	(10,985,868)	(7,735,929)	(1,905,991)	(3,558,259)	(1,883,872)	(163,008)	(1,515,588)	(2,999,347)	(1,500,000)	(1,500,000)	(1,500,000)
Insurance Recoveries							74,504	0	14,552	232,575	332,575	222,576	232,575	232,575
Proceeds from Capital Loans/Bonds							0	0	1,614,612	0	0	0	0	0
Sale of Capital Assets	0	9,915	13,472	850,334	13,213	132,105	18,307	57,888	42,308	31,171	31,171	31,171	31,171	31,171
<b>TOTAL OTHER FUNDING</b>	<b>450,923</b>	<b>(2,223,933)</b>	<b>(4,567,444)</b>	<b>(9,538,757)</b>	<b>(6,974,841)</b>	<b>(699,819)</b>	<b>(5,132,020)</b>	<b>(701,357)</b>	<b>2,095,366</b>	<b>(1,082,888)</b>	<b>(2,833,389)</b>	<b>(1,164,157)</b>	<b>(1,268,535)</b>	<b>(1,221,920)</b>
<b>Net Change in Fund Balance</b>	<b>393,433</b>	<b>609,000</b>	<b>3,730,829</b>	<b>(11,130,333)</b>	<b>(492,431)</b>	<b>5,135,957</b>	<b>(1,415,553)</b>	<b>773,983</b>	<b>(633,002)</b>	<b>(2,825,757)</b>	<b>(2,955,256)</b>	<b>(843,280)</b>	<b>36,378</b>	<b>1,277,029</b>
<b>FUNDS BROUGHT FORWARD</b>	<b>18,246,359</b>	<b>19,552,173</b>	<b>15,421,179</b>	<b>14,595,509</b>	<b>13,468,275</b>	<b>18,287,473</b>	<b>33,423,030</b>	<b>24,399,058</b>	<b>25,172,051</b>	<b>24,633,149</b>	<b>24,033,149</b>	<b>21,777,593</b>	<b>20,929,603</b>	<b>20,660,518</b>
Prior Year Adjustment			(556,099)		5,311,629		2,250,595			0				
<b>FUNDS AVAILABLE</b>	<b>18,552,773</b>	<b>19,421,773</b>	<b>14,865,080</b>	<b>13,465,275</b>	<b>18,287,473</b>	<b>23,823,030</b>	<b>24,399,058</b>	<b>25,172,051</b>	<b>24,633,149</b>	<b>21,807,352</b>	<b>21,777,893</b>	<b>20,929,603</b>	<b>20,668,518</b>	<b>22,345,540</b>

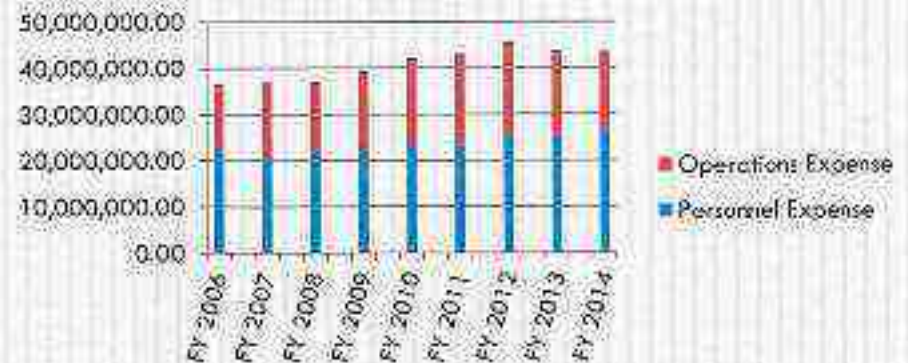
# EXPENDITURE HISTORY

Total Expenditures Summary	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget
COUNTY EXPENDITURE TOTAL	36,759,626.00	39,548,547.00	42,652,990.00	43,782,665.17	47,948,914.67	43,733,329.59	43,510,820.07
PERSONNEL TOTAL	22,118,064.00	22,437,449.00	23,268,459.00	23,436,782.46	25,473,961.67	25,511,141.01	26,353,860.07
COUNTY OPERATIONS TOTAL	14,641,562.00	17,111,098.00	19,384,531.00	20,345,882.71	22,474,953.00	18,222,188.58	17,156,960.00

**County Expenditure Total**



**TOTAL BY TYPE EXPENSE**



# EXPENDITURE HISTORY

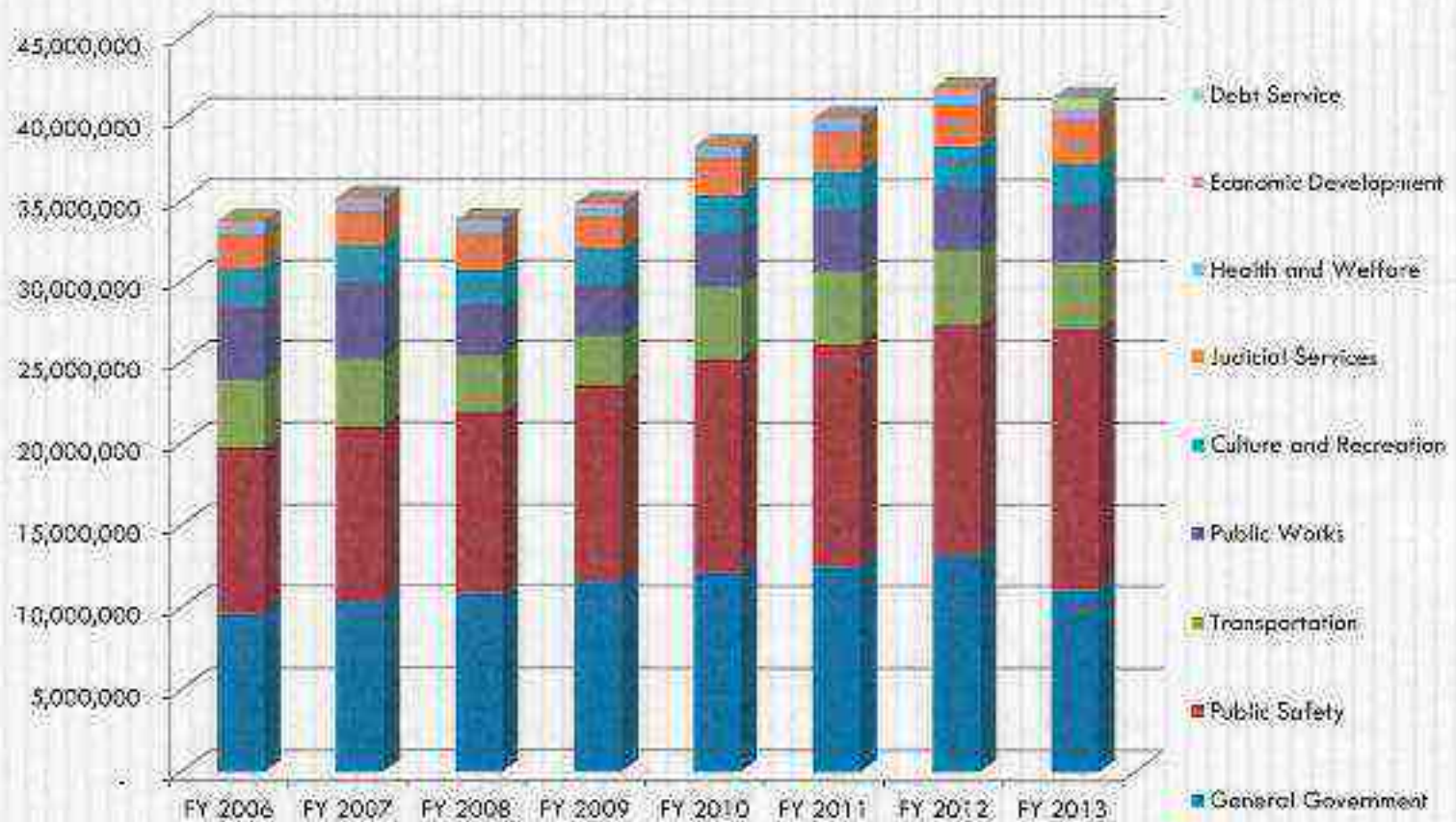
## GENERAL FUND

Name	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
General Government	10,217,852	11,031,930	11,434,712	12,091,409	12,179,435	12,476,761	13,184,668	11,099,798
Judicial Services	1,911,437	1,948,169	2,172,606	1,918,174	2,232,277	2,412,446	2,571,318	2,592,198
Public Safety	9,532,221	10,125,180	10,437,587	11,475,976	12,968,870	13,596,957	14,081,884	15,851,102
Roads Department	3,571,120	3,523,507	2,730,728	2,403,468	3,903,639	3,759,887	3,618,570	3,279,067
Airport	638,344	680,243	782,469	619,591	617,109	807,098	1,020,818	980,155
Solid Waste	0	0	3,170,204	3,150,467	3,319,543	3,771,339	3,935,370	3,629,276
Health and Welfare	534,679	516,687	530,836	522,152	522,459	579,338	569,185	255,664
Culture and Recreation	2,466,417	2,338,018	2,234,002	2,347,998	2,395,807	2,461,420	2,555,352	2,559,165
Economic Development	308,616	280,892	302,415	327,682	248,696	266,608	412,310	407,090
Debt	0	0	0	0	0	0	0	660,296
Capital Outlay	113,534	14,264	1,354	0	0	0	0	0
Other Financing	4,567,444	9,538,757	6,924,841	669,619	5,132,020	701,367	2,095,366	1,515,518
<b>Total</b>	<b>33,861,664</b>	<b>39,997,647</b>	<b>40,721,754</b>	<b>35,526,536</b>	<b>43,519,855</b>	<b>40,833,221</b>	<b>44,044,841</b>	<b>42,829,329</b>



# EXPENDITURE HISTORY

## GENERAL FUND



# Total Expenditures

Department	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget
	Debit (Credit)	Debit (Credit)	Debit (Credit)	Debit (Credit)	Debit (Credit)	Debit (Credit)	Debit (Credit)
SHERIFFS OFFICE	6,144,819.11	5,769,768.14	6,296,511.69	6,222,108.70	6,591,717.64	6,755,089.31	6,390,986.40
EMERGENCY SERVICES	559,083.87	2,157,088.77	2,366,531.61	2,282,019.60	745,020.43	908,493.49	637,857.00
FIRE	862,846.44	409,684.97	453,112.00	-	2,919,435.34	3,332,640.15	3,041,165.00
CORONER	150,228.21	146,732.16	150,402.58	151,995.63	158,266.87	174,130.27	361,684.00
COMMUNICATIONS	1,172,895.12	1,265,728.57	1,233,350.25	1,302,393.42	1,382,444.52	1,379,004.39	1,525,988.09
DETENTION CENTER	2,191,313.87	2,382,559.63	2,466,697.11	2,815,533.63	2,761,946.96	2,635,944.03	3,047,552.00
ANIMAL CONTROL	350,420.75	399,666.06	410,328.04	461,913.29	523,499.71	448,865.24	523,533.00
PRT	475,252.65	486,060.62	464,865.18	459,576.39	534,889.59	480,773.28	506,071.00
HIGH FALLS PARK	258,980.98	282,050.39	293,247.47	274,885.83	274,750.72	264,885.06	276,622.00
SOUTH COVE PARK	258,183.55	260,194.97	273,351.27	268,844.47	248,582.56	301,769.77	273,797.00
CHAU RAM PARK	189,437.80	161,464.91	193,699.02	174,622.35	192,142.83	193,060.29	188,807.00
LIBRARY	1,151,075.44	1,292,465.31	1,289,919.60	1,283,392.05	1,304,984.19	1,318,676.74	1,392,757.00
ASSESSOR	1,088,282.15	1,228,275.18	1,222,590.88	2,393,636.59	1,315,143.18	1,004,143.09	1,101,697.00
AUDITOR	335,274.81	341,368.78	363,002.57	422,486.50	438,844.30	463,785.89	462,857.00
BOARD OF ASSESSMENT	7,784.73	12,389.87	4,379.87	5,853.10	7,618.33	8,210.63	11,622.14
TAX CENTER	152,746.27	160,579.82	174,592.41	986.89	-	-	-
TAX COLLECTOR	152,854.66	347,950.43	411,129.80	356,676.97	438,023.98	420,320.93	453,898.00
TREASURER	370,395.85	409,306.29	426,880.41	482,699.22	515,727.98	502,702.66	517,197.00
DSS	12,303.39	10,859.21	12,328.34	7,863.94	11,852.09	8,616.35	12,500.00
HEALTH DEPARTMENT	113,146.60	118,759.72	177,170.92	119,443.99	106,571.55	73,769.17	82,313.00
VETERANS AFFAIRS	165,125.12	167,184.42	172,403.31	174,483.07	176,274.90	173,279.18	190,427.00
CLERK OF COURT	678,102.65	560,051.76	636,128.02	699,322.03	749,901.18	726,599.64	740,006.46
PROBATE JUDGE	365,700.37	375,535.97	406,827.19	441,464.07	373,910.81	365,594.88	383,190.00
SOLICITOR	432,203.82	443,022.37	464,930.39	514,343.01	623,977.63	631,445.34	677,375.00
MAGISTRATE	590,354.22	584,942.94	593,959.50	643,372.82	684,584.44	656,558.37	738,384.99
ROAD DEPARTMENT	3,409,863.71	2,791,889.92	4,274,912.89	3,759,887.01	3,618,570.24	3,279,066.81	2,595,799.00
BUILDING CODES	586,742.32	541,270.37	605,816.45	510,992.60	465,704.66	537,984.99	615,123.00
COUNTY COUNCIL	332,748.56	392,594.56	331,150.24	317,917.11	319,527.50	329,753.17	342,064.00
DIRECT AID	505,406.01	664,933.00	1,390,251.01	1,408,477.84	1,411,275.46	1,330,525.00	650,610.00
REGISTRATION	76,507.43	79,343.61	80,654.78	79,208.76	84,908.62	84,711.32	86,441.00
ECONOMIC DEVELOPMENT	310,638.92	335,669.62	257,241.86	266,608.12	412,309.54	407,090.47	521,285.00
NON-DEPARTMENTAL	1,508,696.33	1,609,912.34	1,274,422.47	1,433,593.62	1,530,878.92	1,781,543.56	2,281,282.00
INFORMATION TECHNOLOGY	742,887.90	600,820.35	853,106.93	1,427,146.43	1,582,814.14	1,288,422.44	1,308,078.99
PROCUREMENT	208,851.28	185,703.45	187,878.35	185,923.02	193,055.45	170,568.91	202,662.00
FACILITIES MAINTENANCE	881,727.47	878,926.19	904,206.18	960,480.90	1,160,263.37	1,096,122.99	1,086,510.00
REGISTRATION AND ELECTIONS	172,720.74	155,933.59	172,829.03	159,767.45	200,373.72	169,234.88	173,965.00
SOIL AND WATER	43,823.81	46,210.45	47,277.27	54,829.49	54,743.13	56,321.84	71,740.00
ADMINISTRATOR	185,511.46	269,590.12	201,361.23	227,009.27	479,131.08	568,270.90	735,046.00
SOLID WASTE	3,395,368.06	3,344,993.82	3,493,849.19	3,771,339.21	3,935,370.38	3,629,275.53	3,673,451.00
AIRPORT	792,333.14	625,497.70	624,276.98	807,098.49	1,020,817.57	980,154.95	1,177,597.00
VEHICLE MAINTENANCE	728,965.47	713,226.55	742,633.74	775,691.09	847,423.82	809,592.12	867,480.00
ZONING	-	-	4,648.90	3,696.13	-	-	-
REGISTER OF DEEDS	301,109.80	398,982.13	354,318.90	299,788.01	319,487.82	321,593.21	328,283.00
ADMINISTRATIVE SERVICES	1,032,635.19	1,080,527.76	1,047,942.62	1,041,029.05	1,063,501.52	1,029,074.41	461,606.00
PROFESSIONAL ENGINEERING	-	600.00	46,027.00	2,263.00	-	-	-
ROCK QUARRY	2,352,818.04	2,261,682.69	2,724,548.71	2,310,279.13	2,228,446.90	2,455,740.94	2,793,510.00
EMERGENCY SERVICES FUND 20	820,090.00	2,383,835.00	1,539,394.68	1,235,563.00	1,637,553.00	179,923.00	-
OTHER FINANCING USES	-	-	-	-	2,095,366.00	1,520,268.00	1,520,268.00
<b>COUNTY OPERATIONS TOTAL</b>	<b>36,618,258.07</b>	<b>39,135,834.48</b>	<b>42,117,088.84</b>	<b>42,998,606.29</b>	<b>47,741,634.57</b>	<b>45,253,597.59</b>	<b>45,031,088.07</b>

# Operations Summary

Department	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
	Actual	Actual	Actual	Actual	Actual	Budget	Budget
	Debit (Credit)	Debit (Credit)	Debit (Credit)	Debit (Credit)	Debit (Credit)	Debit (Credit)	Debit (Credit)
SHERIFFS OFFICE	1,269,267.59	827,517.09	1,157,800.98	1,118,239.18	1,086,858.60	1,112,170.72	840,490.00
COMBIND EMERGENCY SERVICES	344,028.90	1,407,475.22	1,743,712.12	1,509,068.85	485,393.06	705,996.25	396,816.00
FIRE	866,836.51	409,684.97	453,112.00	-	2,204,180.87	2,223,905.47	1,889,530.00
CORONER	77,027.37	72,503.43	74,723.08	76,005.62	79,743.32	81,078.69	278,980.00
COMMUNICATIONS	285,405.84	292,813.45	324,909.75	338,480.04	278,644.81	271,699.90	320,650.00
DETENTION CENTER	668,919.47	777,377.66	680,665.87	904,476.10	801,699.33	767,954.24	850,280.00
ANIMAL CONTROL	129,653.21	178,612.37	159,637.15	212,526.52	265,445.03	207,321.67	249,360.00
PRT	235,241.45	237,170.55	216,232.45	210,225.51	285,688.27	236,346.34	226,025.00
HIGH FALLS PARK	99,874.68	104,830.88	104,840.67	89,991.57	77,889.01	71,355.07	71,313.00
SOUTH COVE PARK	88,419.82	89,401.36	93,521.93	97,352.07	76,487.35	137,117.58	83,000.00
CHAU RAM PARK	66,976.37	30,213.50	55,518.55	31,270.89	40,686.37	45,838.71	30,125.00
LIBRARY	213,816.51	381,889.52	291,852.48	301,463.98	290,630.33	315,658.39	332,765.00
ASSESSOR	252,518.72	313,030.77	279,889.81	1,638,718.36	414,860.10	134,027.55	183,250.00
AUDITOR	17,507.79	33,240.92	24,805.93	86,642.74	79,559.09	92,302.72	93,195.00
BOARD OF ASSESSMENT	988.92	1,655.14	534.70	744.25	871.06	2,353.46	1,050.00
TAX CENTER	152,746.27	160,579.82	174,592.41	986.89	-	-	-
TAX COLLECTOR	7,982.63	201,042.87	260,629.41	220,614.22	284,497.47	272,289.46	292,300.00
TREASURER	73,054.73	105,429.75	89,726.42	147,688.61	159,330.56	139,650.22	147,174.00
DSS	12,303.39	10,859.21	12,328.34	7,863.94	11,852.09	8,616.35	12,500.00
HEALTH DEPARTMENT	113,146.60	118,759.72	177,170.92	119,443.99	106,571.55	73,769.17	82,313.00
VETERANS AFFAIRS	8,464.75	8,111.20	8,417.59	10,335.80	4,806.73	4,243.10	8,524.00
CLERK OF COURT	131,549.87	155,302.98	146,858.39	175,384.87	170,111.82	156,673.83	170,622.00
PROBATE JUDGE	38,181.61	39,499.64	49,883.51	73,010.79	34,794.79	25,082.98	32,880.00
SOLICITOR	(0.95)	9.74	9,998.39	599.99	941.68	1,022.96	1,500.00
MAGISTRATE	60,273.68	56,618.24	60,692.61	106,332.54	129,137.41	94,056.58	153,116.00
ROAD DEPARTMENT	1,518,002.88	932,530.99	2,336,484.03	1,883,281.48	1,591,583.03	1,368,601.09	498,975.00
BUILDING CODES	78,837.53	36,534.68	39,867.01	36,823.12	38,059.42	31,765.50	78,296.00
COUNTY COUNCIL	209,890.12	286,078.11	211,396.96	203,849.60	191,833.61	209,776.21	205,065.00
DIRECT AID	505,406.01	664,933.00	1,390,251.01	1,408,477.84	1,411,275.46	1,330,525.00	650,610.00
DELEGATION	14,592.67	16,335.40	16,036.21	16,001.71	16,149.09	14,207.98	15,325.00
ECONOMIC DEVELOPMENT	173,644.65	188,048.83	116,981.58	114,592.01	194,134.82	217,073.82	281,285.00
INFORMATION TECHNOLOGY	415,430.90	425,784.17	627,070.31	853,064.56	868,917.15	676,480.21	605,700.00
PROCUREMENT	20,733.06	15,551.45	14,264.65	11,689.40	9,986.21	8,727.91	11,743.00
FACILITIES MAINTENANCE	396,135.32	438,351.44	440,201.25	495,605.16	609,708.94	553,519.45	523,845.00
REGISTRATION AND ELECTIONS	62,162.06	43,230.28	60,858.68	45,562.26	91,463.25	49,277.25	48,715.00
SOIL AND WATER	6,308.60	8,110.32	7,400.00	17,622.22	16,237.96	25,739.23	29,638.00
ADMINISTRATOR	8,904.17	10,392.01	6,541.47	15,797.54	176,435.11	181,946.64	345,229.00
SOLID WASTE	1,665,705.57	1,654,952.30	1,784,212.90	2,121,673.05	2,100,415.68	1,839,836.57	1,811,311.00
AIRPORT	561,437.23	387,896.18	373,250.60	554,358.01	738,245.42	702,577.22	886,940.00
VEHICLE MAINTENANCE	78,505.94	81,671.59	59,718.28	92,634.44	102,723.28	75,934.36	87,750.00
ZONING	-	-	4,648.90	3,696.13	-	-	-
REGISTER OF DEEDS	88,060.59	157,360.81	94,334.71	76,679.85	76,758.75	72,604.16	82,853.00
ADMINISTRATIVE SERVICES	147,616.53	144,093.92	114,978.95	149,372.01	149,324.53	207,245.03	132,090.00
PROFESSIONAL ENGINEERING	-	600.00	46,027.00	2,263.00	-	-	-
ROCK QUARRY	1,499,619.62	1,396,356.96	1,816,768.70	1,417,122.46	1,249,942.57	1,514,352.98	1,832,550.00
EMERGENCY SERVICES FUND 20	820,090.00	2,383,835.00	1,539,394.68	1,235,363.00	1,637,553.00	179,923.00	-
<b>COUNTY OPERATIONS TOTAL</b>	<b>14,993,965.51</b>	<b>16,896,189.78</b>	<b>19,027,165.81</b>	<b>19,666,789.79</b>	<b>20,172,306.90</b>	<b>18,222,188.58</b>	<b>17,156,960.00</b>

# Personnel Summary



## Department

	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget
Debit (Credit)	Debit (Credit)	Debit (Credit)	Debit (Credit)	Debit (Credit)	Debit (Credit)	Debit (Credit)	Debit (Credit)
SHERIFFS OFFICE	4,875,551.52	4,942,251.05	5,138,710.71	5,103,869.52	5,504,859.04	5,642,918.59	5,550,496.40
EMERGENCY SERVICES	215,054.97	749,613.55	622,819.49	772,950.75	259,627.37	202,497.24	241,041.00
FIRE	(3,990.07)	-	-	-	715,254.47	1,108,734.68	1,151,635.00
CORONER	73,200.84	74,228.73	75,679.50	75,990.01	78,523.55	93,051.58	82,704.00
COMMUNICATIONS	887,489.28	972,915.12	908,440.50	963,913.38	1,103,799.71	1,107,304.49	1,205,338.09
DETENTION CENTER	1,522,394.40	1,605,181.97	1,786,031.24	1,911,057.53	1,960,247.63	1,867,989.79	2,197,272.00
ANIMAL CONTROL	220,767.54	221,053.69	250,690.89	249,386.77	258,054.68	241,543.57	274,173.00
PRT	240,011.20	248,890.07	248,632.73	249,350.88	249,201.32	244,426.94	280,046.00
HIGH FALLS PARK	159,106.30	177,219.51	188,406.80	184,894.26	196,861.71	193,529.99	205,309.00
SOUTH COVE PARK	169,763.73	170,793.61	179,829.34	171,492.40	172,095.21	164,652.19	190,797.00
CHAU RAM PARK	122,461.43	131,251.41	138,180.47	143,351.46	151,456.46	147,221.58	158,682.00
LIBRARY	937,258.93	910,575.79	998,067.12	982,028.07	1,014,353.86	1,003,018.35	1,059,992.00
ASSESSOR	835,763.43	915,244.41	942,701.07	754,918.23	900,283.08	870,115.54	918,447.00
AUDITOR	317,767.02	308,127.86	338,196.64	335,843.76	359,285.21	371,483.17	369,662.00
BOARD OF ASSESSMENT	6,795.81	10,734.73	3,845.17	5,108.85	6,747.27	5,857.17	10,572.14
TAX COLLECTOR	144,872.03	146,907.56	150,500.39	136,062.75	153,526.51	148,031.47	161,598.00
TREASURER	297,341.12	303,876.54	337,153.99	335,010.61	356,397.42	363,052.44	370,023.00
VETERANS AFFAIRS	156,660.37	159,073.22	163,985.72	164,147.27	171,468.17	169,036.08	181,903.00
CLERK OF COURT	546,552.78	404,748.78	489,269.63	523,937.16	579,789.36	569,925.81	569,384.46
PROBATE JUDGE	327,518.76	336,036.33	356,943.68	368,453.28	339,116.02	340,511.90	350,310.00
SOLICITOR	432,204.77	443,012.63	454,932.00	513,743.02	623,035.95	630,422.38	675,875.00
MAGISTRATE	530,080.54	528,324.70	533,266.89	537,040.28	555,447.03	562,501.79	585,268.99
ROAD DEPARTMENT	1,891,860.83	1,859,358.93	1,938,428.86	1,876,605.53	2,026,987.21	1,910,465.72	2,096,824.00
BUILDING CODES	507,904.79	504,735.69	565,949.44	474,169.48	427,645.24	506,219.49	536,827.00
COUNTY COUNCIL	122,858.44	106,516.45	119,753.28	114,067.51	127,693.89	119,976.96	136,999.00
DELEGATION	61,914.76	63,008.21	64,618.57	63,207.05	68,759.53	70,503.34	71,116.00
ECONOMIC DEVELOPMENT	136,994.27	147,620.79	140,260.28	152,016.11	218,174.72	190,016.65	240,000.00
INFORMATION TECHNOLOGY	327,457.00	175,036.18	226,036.62	574,081.87	713,896.99	611,942.23	702,378.99
PROCUREMENT	188,118.22	170,152.00	173,613.70	174,233.62	183,069.24	161,841.00	190,919.00
FACILITIES MAINTENANCE	485,592.15	440,574.75	464,004.93	464,875.74	550,554.43	542,603.54	562,665.00
REGISTRATION AND ELECTIC	110,558.68	112,703.31	111,970.35	114,205.19	108,910.47	119,957.63	125,250.00
SEWER AND WATER	37,515.21	38,100.13	39,877.27	37,207.27	38,505.17	30,582.61	42,102.00
ADMINISTRATOR	176,607.29	259,198.11	194,819.76	211,211.73	302,695.97	386,324.26	389,817.00
SOLID WASTE	1,729,662.49	1,690,041.52	1,709,636.29	1,649,666.16	1,834,954.70	1,789,438.96	1,862,140.00
AIRPORT	230,895.91	237,601.52	251,026.38	252,740.48	282,572.15	277,577.73	290,657.00
VEHICLE MAINTENANCE	650,459.53	631,554.96	682,915.46	683,056.65	744,700.54	733,657.76	779,730.00
REGISTER OF DEEDS	213,049.21	241,621.32	259,984.19	223,108.16	242,729.07	248,989.05	245,430.00
ADMINISTRATIVE SERVICES	885,018.66	936,433.84	932,963.67	891,657.04	914,176.99	821,829.38	329,516.00
ROCK QUARRY	853,198.42	865,325.73	907,780.01	893,156.67	978,504.33	941,387.96	960,960.00
EMERGENCY SERVICES FUNI	493,771.39	197,804.52	277,593.28	104,966.00	359.78	-	-
<b>COUNTY PERSONNEL TOTAL</b>	<b>22,118,063.95</b>	<b>22,437,449.22</b>	<b>23,367,516.31</b>	<b>23,436,782.50</b>	<b>25,474,321.45</b>	<b>25,511,141.01</b>	<b>26,353,860.07</b>



# Benefit Summary



## Department

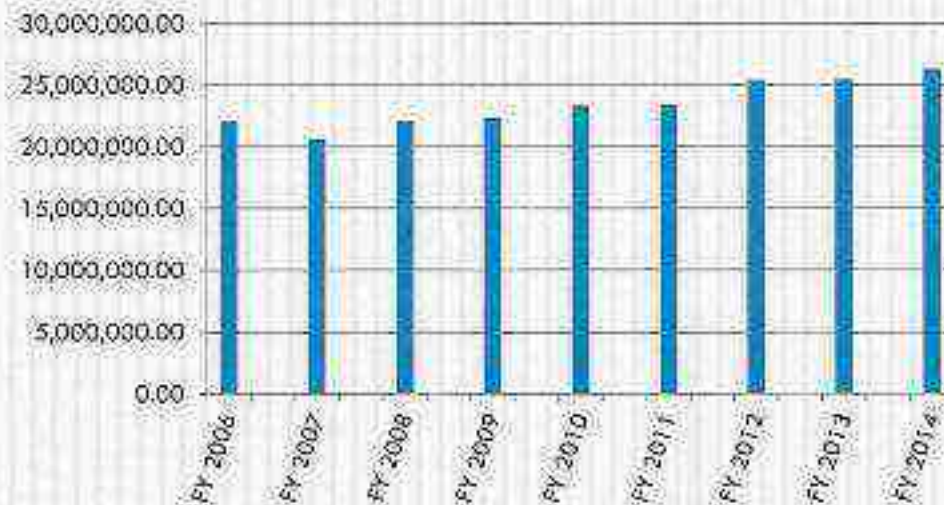
	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget
	Debit (Credit)	Debit (Credit)	Debit (Credit)	Debit (Credit)	Debit (Credit)	Debit (Credit)	Debit (Credit)
SHERIFFS OFFICE	1,389,405.71	1,358,849.74	1,548,647.14	1,592,159.11	1,911,273.01	1,986,495.17	1,772,222.40
EMERGENCY SERVICES	63,623.58	228,110.93	219,534.76	285,400.61	133,493.32	52,468.09	76,420.00
FIRE	-	-	-	-	289,374.92	423,234.19	466,234.00
CORONER	19,027.27	18,703.19	20,151.53	20,744.71	21,550.67	35,274.46	23,557.00
COMMUNICATIONS	247,050.92	261,506.35	279,551.83	289,595.04	354,027.27	323,261.92	391,236.09
DETENTION CENTER	435,295.97	448,534.20	585,675.77	617,959.26	703,344.74	567,017.85	724,151.00
ANIMAL CONTROL	69,476.13	61,510.94	86,706.32	87,262.86	94,912.03	75,869.96	100,801.00
PRT	43,535.15	52,625.74	49,899.80	51,458.46	56,244.05	48,631.17	68,661.00
HIGH FALLS PARK	45,404.52	52,347.35	62,607.61	62,177.82	68,027.17	63,672.25	71,855.00
SOUTH COVE PARK	53,563.46	53,898.39	61,343.66	59,825.93	58,790.49	49,704.24	69,264.00
CHAU RAM PARK	36,705.22	35,872.42	46,461.25	47,476.52	52,380.39	45,480.64	54,731.00
LIBRARY	237,580.54	225,595.97	289,902.58	289,822.29	299,484.21	277,621.25	320,748.00
ASSESSOR	236,176.06	233,175.15	288,341.47	251,097.70	312,512.32	287,907.71	313,178.00
AUDITOR	91,771.36	79,014.91	105,973.29	105,961.61	121,925.56	130,135.74	122,010.00
BOARD OF ASSESSMENT	71.73	504.17	34.02	198.43	243.89	237.79	262.14
TAX COLLECTOR	42,370.46	42,531.33	47,510.83	45,502.71	50,561.76	43,429.61	54,243.00
TREASURER	78,391.97	78,480.62	106,680.28	106,375.82	123,326.99	119,932.08	122,812.00
VETERANS AFFAIRS	43,891.16	43,428.28	48,773.37	49,080.39	52,611.15	47,212.52	56,614.00
CLERK OF COURT	145,367.18	92,129.64	134,268.11	154,117.12	187,406.54	188,182.30	182,090.46
PROBATE JUDGE	82,099.59	82,146.81	101,353.44	103,439.30	109,462.83	105,420.55	110,025.00
SOLICITOR	103,705.62	102,562.27	123,125.19	138,647.66	189,688.23	184,634.20	189,044.00
MAGISTRATE	140,125.42	137,604.73	156,124.89	157,760.85	179,529.66	172,648.25	179,108.99
ROAD DEPARTMENT	588,308.11	563,000.51	647,265.81	607,537.00	739,885.14	638,217.31	743,917.00
BUILDING CODES	157,401.31	141,326.40	174,055.45	153,870.08	142,052.28	164,908.48	151,977.00
COUNTY COUNCIL	41,807.79	31,722.51	39,218.85	38,409.82	51,042.26	42,232.84	58,251.00
DELEGATION	15,597.06	15,507.54	17,297.46	17,216.93	20,354.61	20,679.52	20,146.00
ECONOMIC DEVELOPMENT	34,256.82	34,794.37	37,786.14	38,522.30	62,055.29	51,677.30	65,000.00
FINANCE	885,018.66	936,433.84	932,963.67	891,657.04	914,176.99	821,829.38	329,516.00
INFORMATION TECHNOLOGY	78,906.67	84,279.27	65,195.10	156,817.15	224,352.27	167,506.89	211,555.99
PROCUREMENT	47,098.93	37,126.83	49,196.47	49,694.24	54,597.66	48,588.89	57,948.00
FACILITIES MAINTENANCE	154,479.95	135,395.83	154,068.86	156,653.85	204,033.50	190,703.84	198,946.00
REGISTRATION AND ELECTIONS	29,674.77	29,588.44	32,824.83	33,090.14	30,654.70	31,887.12	37,560.00
SOIL AND WATER	11,870.26	11,815.26	13,762.07	13,407.90	13,266.23	10,750.47	15,614.00
ADMINISTRATOR	42,944.46	38,893.35	34,716.01	50,168.37	82,128.78	101,815.58	92,429.00
SOLID WASTE	564,782.66	552,368.33	587,113.57	569,520.19	710,323.25	638,749.33	675,714.00
AIRPORT	54,878.88	57,034.74	71,227.61	72,559.26	89,704.79	77,885.05	85,774.00
VEHICLE MAINTENANCE	201,569.69	184,916.67	223,528.40	224,049.33	265,677.98	245,430.78	263,655.00
REGISTER OF DEEDS	56,159.19	62,793.78	77,548.30	64,692.33	78,866.62	81,533.69	74,487.00
ADMINISTRATIVE SERVICES	226,391.01	227,506.28	264,779.67	261,086.82	292,729.55	257,648.84	32,128.00
ROCK QUARRY	256,484.16	253,905.80	292,530.75	284,013.23	350,589.06	315,883.79	308,610.00
EMERGENCY SERVICES FUND 20	113,523.08	60,187.88	64,054.84	21,218.00	87.41	-	-
<b>COUNTY BENEFIT TOTAL</b>	<b>7,165,792.48</b>	<b>7,147,730.76</b>	<b>8,141,801.00</b>	<b>8,220,248.18</b>	<b>9,696,749.57</b>	<b>9,136,401.04</b>	<b>8,892,496.07</b>



# PERSONNEL EXPENSES

## Personnel Summary

	FY 2006 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget
COUNTY PERSONNEL TOTAL	22,118,064.00	22,437,449.00	23,268,459.00	23,436,782.00	25,473,961.67	25,511,141.01	26,353,860.07
PERCENT OF TOTAL EXPENSE	60%	57%	55%	54%	58%	56%	58%
COUNTY BENEFIT TOTAL	6,380,773.82	6,211,296.92	7,208,837.33	7,329,476.00	8,782,485.17	9,136,401.04	8,892,496.07
PERCENT OF TOTAL EXPENSE	17%	16%	17%	17%	16%	16%	16%
SALARY TOTAL	15,837,290.18	16,226,152.08	16,059,621.67	16,107,306.00	16,691,476.50	16,374,739.97	17,461,364.00



# NUMBER OF PERSONNEL

Number of Personnel

	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
General Government	98	96	99	97	98	96	96	98	94	89
Public Safety	148	150	158	158	177	172	170	175	184	184
Transportation	41	42	42	43	43	43	43	40	41	41
Judicial Services	31	30	31	32	33	35	36	35	35	35
Health & Welfare	4	4	4	4	4	4	4	4	4	4
Public Works	50	44	44	43	40	37	37	37	37	37
Culture & Recreation	33	28	31	31	31	32	31	31	31	31
Economic Development	2	2	2	2	2	2	3	4	2	3
Rock Quarry	18	17	17	16	16	16	16	15	15	15
Positions not Filled	0	0	0	0	0	0	0	0	0	5
<b>Total Expenditures Summary</b>	<b>425</b>	<b>413</b>	<b>428</b>	<b>426</b>	<b>444</b>	<b>437</b>	<b>436</b>	<b>439</b>	<b>443</b>	<b>444</b>

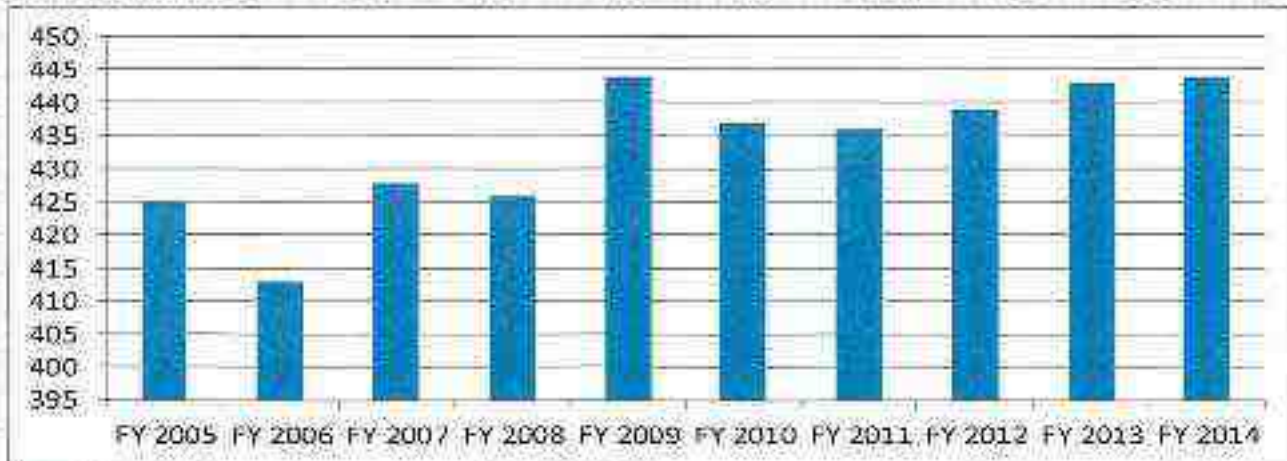


Table 16

Oconee County, South Carolina  
County Employees by Function  
Last Ten Fiscal Years

Function/Program	Fiscal Year									
	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
<b>General Government</b>										
Administrator	3	3	2	2	2	2	2	3	4	2
County Council	1	1	1	1	1	1	1	1	1	1
Facilities Maintenance	11	11	11	10	10	11	11	10	10	10
Finance	6	7	8	9	8	8	7	7	7	8
Human Resources	5	4	4	4	4	4	5	5	5	5
Information Technology	10	12	9	10	8	8	13	11	11	9
Planning	1	2	3	3	3	4	3	2	2	2
Procurement	2	3	3	3	3	3	4	4	5	5
Register of Deeds	4	4	4	4	5	5	5	5	5	5
Registration and Elections	2	2	2	2	2	2	2	2	2	2
Vehicle Maintenance	14	14	14	14	14	15	15	15	16	15
Assessor	18	18	18	17	21	18	14	14	13	13
Auditor	7	7	7	7	7	7	7	7	7	6
Delinquent Tax Collector	3	3	3	3	3	3	4	4	4	4
Treasurer	7	7	7	7	7	6	6	6	6	6
<b>Public Safety</b>										
Animal Control	6	6	6	6	6	6	6	6	5	3
Building Codes	9	7	9	9	11	11	10	10	9	9
Communications	22	22	18	18	18	18	19	17	17	16
Coroner	1	1	1	1	1	1	1	1	1	1
Detention Center	35	31	36	36	36	28	27	25	25	25
Emergency Services	3	20	13	12	16	3	3	3	4	3
Rural Fire	17	-	-	-	-	4	4	4	4	4
Sheriff's Office	91	88	87	90	89	87	88	84	83	80
<b>Transportation</b>										
Airport	4	4	5	5	5	5	5	5	5	5
Roads and Bridges	37	36	38	38	38	38	37	37	36	40



Table 16 - Continued

Oconee County, South Carolina  
County Employees by Function  
Last Ten Fiscal Years

	Fiscal Year									
	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
<b>Judicial Services</b>										
Clerk of Court	10	10	10	10	10	11	10	10	10	10
Magistrate	9	9	9	9	9	9	9	9	10	11
Probate Court	6	6	7	6	6	5	5	5	5	5
Solicitor	10	10	10	10	8	7	7	6	6	6
<b>Health and Welfare</b>										
Legislative Delegation	1	1	1	1	1	1	1	1	1	1
Veteran's Affairs	3	3	3	3	3	3	3	3	3	3
<b>Public Works</b>										
Soil and Water	1	1	1	1	1	1	1	1	1	1
Solid Waste	36	36	36	36	39	42	43	43	49	49
<b>Culture and Recreation</b>										
Library	18	18	18	18	18	18	18	18	18	18
Parks, Recreation, and Tourism	13	13	13	14	13	13	13	10	15	14
<b>Economic Development</b>	2	4	3	2	2	2	2	2	2	2
<b>Enterprise Fund</b>										
Rock Quarry	15	15	16	16	16	16	17	17	18	17
	<u>443</u>	<u>439</u>	<u>436</u>	<u>437</u>	<u>444</u>	<u>426</u>	<u>428</u>	<u>413</u>	<u>425</u>	<u>416</u>

Source: Oconee County Administrative Services, Payroll

Note:

The above counts are based on the actual number of full-time employees at June 30 for each fiscal year.

# REVENUE HISTORY

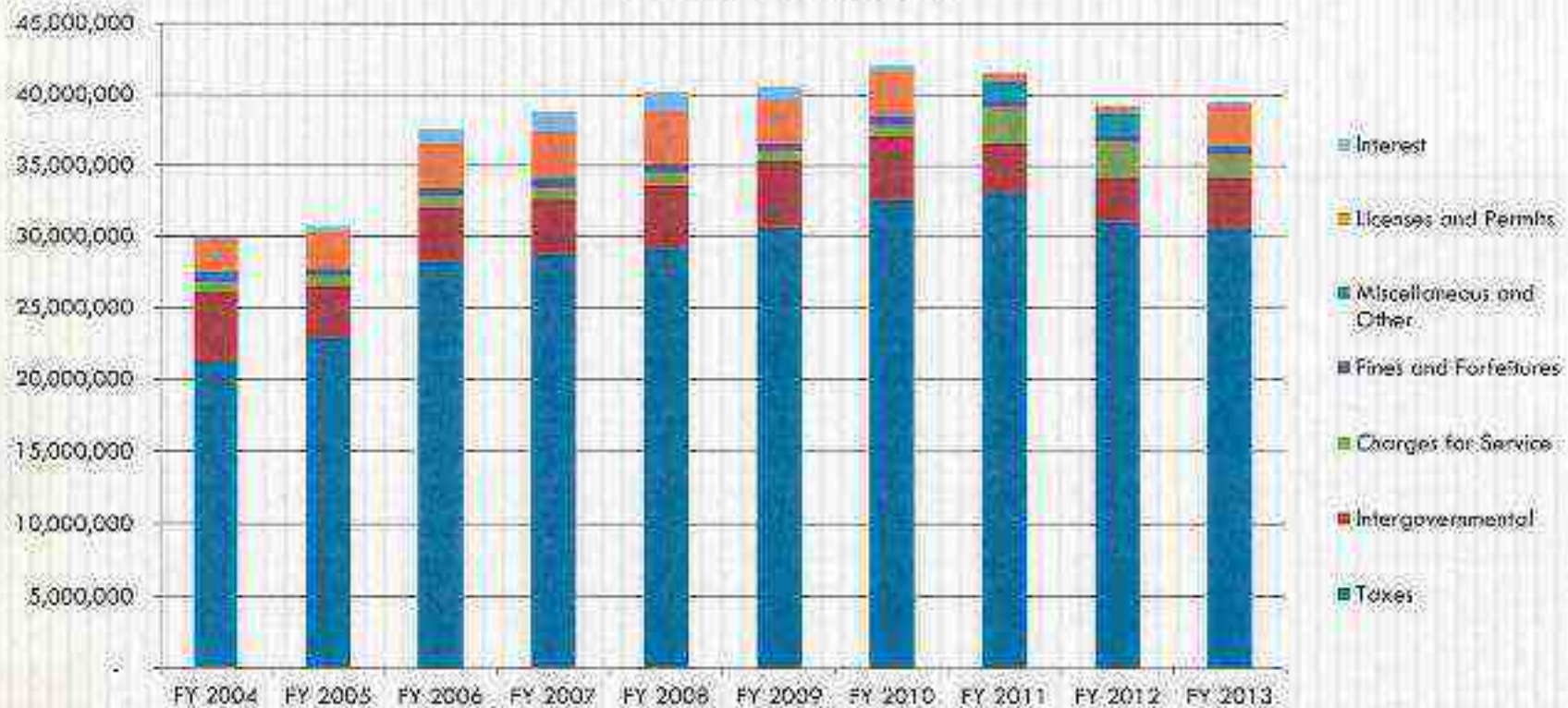
## General Fund Revenue History

Name	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
Taxes	22,931,402	28,270,310	28,745,564	29,165,633	30,745,180	32,659,967	33,103,802	31,099,988	30,660,362
Intergovernmental	3,577,849	3,751,742	3,880,461	4,442,153	4,557,239	4,386,082	3,429,861	2,988,928	3,460,182
Charges for Service	737,984	835,338	856,400	939,849	775,583	855,538	2,649,168	1,681,043	1,714,530
Fine and Forfeitures	382,159	446,981	456,394	551,502	505,571	460,477	397,693	368,911	333,203
Miscellaneous and Other	119,875	171,458	251,331	16,883	0	208,990	1,449,809	141,721	263,469
Licenses and Permits	2,546,570	3,060,349	3,230,944	3,709,721	3,073,852	3,062,181	358,726	2,658,935	2,846,954
Interest and Fiscal Charges	418,661	1,056,415	1,446,220	1,403,582	1,004,668	461,059	218,145	375,681	272,002
Other Finances Sources	0	0	0	0	0	0	0	0	452,880
<b>Total</b>	<b>30,714,500</b>	<b>37,592,593</b>	<b>38,867,314</b>	<b>40,229,323</b>	<b>40,662,093</b>	<b>42,104,294</b>	<b>41,607,204</b>	<b>39,315,207</b>	<b>40,003,582</b>

# REVENUE HISTORY

## GENERAL FUND

### REVENUE BY TYPE



# MILLAGE RATE TREND

## Millage Rate Trend

Direct Rates	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Operating	64.0	68.0	64.3	64.1	64.1	63.9	61.1	58.9	58.9	57.6
Debt Service	3.5	4.5	4.1	4.1	4.1	1.4	1.9	6.0	6.0	6.0
Economic Development	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	2.2
Emergency Services Protection	-	-	-	2.9	2.9	2.9	2.9	2.9	2.9	2.9
Bridges and Culverts	-	-	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Road Maintenance	-	-	-	-	-	-	-	-	-	2.1
Tri-County Tech Operations	2.1	2.1	2.6	2.1	2.1	2.7	2.1	2.1	2.1	2.1
<b>Total County Millage</b>	<b>70.6</b>	<b>75.6</b>	<b>73.0</b>	<b>75.2</b>	<b>75.2</b>	<b>72.9</b>	<b>70.0</b>	<b>71.9</b>	<b>71.9</b>	<b>73.9</b>

## Assessed Value

Fiscal Year End	Real Property	Personal Property	Other	Total Taxable Assessed Value
2003	153,714,440	42,937,485	153,188,478	349,840,403
2004	163,279,640	41,923,931	136,897,152	342,100,723
2005	173,662,370	42,187,445	136,610,252	352,460,067
2006	183,221,480	40,272,285	183,827,876	407,321,641
2007	255,586,460	39,243,746	141,572,055	436,402,261
2008	274,733,180	39,153,407	143,279,238	457,165,825
2009	295,542,685	37,818,501	139,742,088	473,103,274
2010	309,318,820	34,204,632	141,652,366	485,175,818
2011	308,416,974	32,632,445	173,553,229	514,602,648
2012	313,231,359	41,706,217	163,031,512	517,969,088
2013	318,171,344	35,811,449	161,574,917	515,557,710
2014	not available until June 30, 2014.			

Table 6

**Oconee County, South Carolina  
Direct and Overlapping Property Tax Rates  
Last Ten Fiscal Years**

	Fiscal Year									
	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
<b>Oconee County Direct Rates</b>										
Operating	58.9	58.9	61.1	63.9	64.1	64.1	64.3	68.0	64.0	61.8
Debt service	6.0	6.0	1.9	1.4	4.1	4.1	4.1	4.5	3.5	3.0
Economic development	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Bridges and culverts	1.0	1.0	1.0	1.0	1.0	1.0	1.0	-	-	-
Tri-County Tech Operations	2.1	2.1	2.1	2.7	2.1	2.1	2.6	2.1	2.1	2.2
<b>Total County Millage</b>	<b>69.0</b>	<b>69.0</b>	<b>67.1</b>	<b>70.0</b>	<b>72.3</b>	<b>72.3</b>	<b>73.0</b>	<b>75.6</b>	<b>70.6</b>	<b>68.0</b>
<b>Overlapping Rates</b>										
<b>School District</b>										
Operating	110.1	101.4	107.1	111.4	110.5	109.8	113.0	123.0	120.5	126.0
Debt service	31.0	31.0	31.0	31.0	31.0	31.0	18.0	18.0	13.9	11.0
School technology	-	-	-	-	-	-	-	-	-	-
<b>Total School Millage</b>	<b>141.1</b>	<b>132.4</b>	<b>138.1</b>	<b>142.4</b>	<b>141.5</b>	<b>140.8</b>	<b>131.0</b>	<b>141.0</b>	<b>134.4</b>	<b>137.0</b>
<b>Special District Rates</b>										
City of Seneca	52.3	52.3	52.3	52.3	52.3	50.0	50.0	50.0	50.0	50.0
City of Salem	32.4	32.4	32.4	32.4	31.0	30.0	30.0	30.0	30.0	30.0
City of Walhalla	84.0	84.0	84.0	84.0	84.0	84.0	84.0	84.0	84.0	84.0
City of West Union	45.0	42.0	41.3	41.3	40.3	39.0	39.0	39.0	39.0	39.0
City of Westminster	90.7	90.7	90.7	90.7	90.7	88.0	88.0	88.0	88.0	88.0
Unincorp. Fire Special District	2.9	2.9	2.9	2.9	2.9	2.9	-	-	-	-
Keowee Fire Special District	14.5	14.5	14.4	14.5	13.5	14.0	13.7	14.5	14.5	14.5
<b>Total Special District Millage</b>	<b>321.8</b>	<b>318.8</b>	<b>318.0</b>	<b>318.1</b>	<b>314.7</b>	<b>307.9</b>	<b>304.7</b>	<b>305.5</b>	<b>305.5</b>	<b>305.5</b>
<b>Total Direct and Overlapping Rates</b>	<b>531.9</b>	<b>520.2</b>	<b>523.2</b>	<b>530.5</b>	<b>528.5</b>	<b>521.0</b>	<b>508.7</b>	<b>522.1</b>	<b>510.5</b>	<b>510.5</b>

Source: Oconee County Auditor

Note:

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

Table 5

**Oconee County, South Carolina**  
**Assessed Value and Estimated Actual Value of Taxable Property**  
**Last Ten Fiscal Years**

<b>Fiscal Year Ended June 30,</b>	<b>Real Property</b>	<b>Personal Property</b>	<b>Other</b>	<b>Total Taxable Assessed Value</b>	<b>Total Direct Tax Rate</b>	<b>Estimated Actual Taxable Value</b>	<b>Taxable Assessed Value as a Percentage of Actual Taxable Value</b>
2004	\$ 163,279,640	\$ 41,923,931	\$ 136,897,152	\$ 342,100,723	65.8	\$ 6,001,869,805	5.70%
2005	173,662,370	42,187,445	136,610,252	352,460,067	68.5	6,126,381,738	5.75%
2006	183,221,480	40,272,285	183,827,876	407,321,641	73.5	6,925,984,344	5.88%
2007	255,586,460	39,243,746	141,572,055	436,402,261	70.4	7,787,962,417	5.60%
2008	274,733,180	39,153,407	143,279,238	457,165,825	70.2	8,240,526,066	5.55%
2009	295,542,685	37,818,501	139,742,088	473,103,274	70.2	8,465,109,305	5.59%
2010	309,318,820	34,204,632	141,652,366	485,175,818	70.0	8,780,990,487	5.53%
2011	308,416,974	32,632,445	173,553,229	514,602,648	71.9	8,896,160,854	5.78%
2012	313,231,359	33,845,784	170,891,945	517,969,088	71.9	9,021,922,673	5.74%
2013	318,171,344	35,811,449	161,574,917	515,557,710	71.9	9,047,217,892	5.70%

Source: Oconee County Auditor

Note:

Property in the County was reassessed in fiscal year ended June 30, 2007.

# DEBT MARGIN

## Debt Margin

	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
Debt Limit*	27,368,058	28,186,805	32,585,731	34,912,181	36,573,266	37,768,262	38,814,065	41,168,212	41,437,527	41,244,617
Total Net Debt										
Applicable to Limit	17,155,000	15,940,000	10,032,782	8,661,015	7,194,310	5,589,155	4,857,888	20,261,341	17,844,513	18,531,441
Legal Debt Margin	10,203,058	12,246,805	22,552,949	26,251,166	29,378,956	32,179,107	33,956,177	20,906,871	23,593,014	22,713,176

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

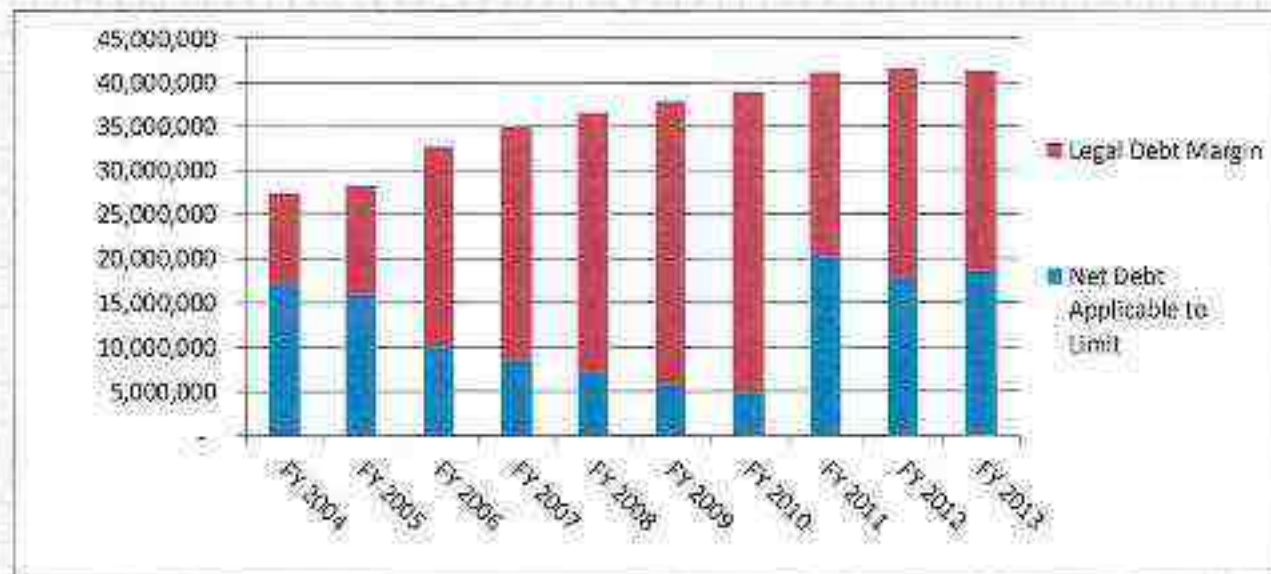


Table 12

Oconee County, South Carolina  
 Legal Debt Margin Information  
 Last Ten Fiscal Years

Legal Debt Margin Calculation for Fiscal Year 2013

Assessed valuation	\$ 515,557,710
Debt limit - 8 percent of total assessed value	41,244,617
Debt applicable to limit:	
General obligation bonds	19,971,549
Less: amount set aside for repayment of general obligation bonds	<u>(1,440,108)</u>
Debt qualifying for margin	<u>18,531,441</u>
Legal debt margin	<u>\$ 22,713,176</u>

	Fiscal Year									
	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
Debt Limit*	\$ 41,244,617	\$ 41,437,527	\$ 41,168,212	\$ 38,814,065	\$ 37,768,262	\$ 36,573,266	\$ 34,912,181	\$ 32,585,731	\$ 28,186,805	\$ 27,368,058
Total Net Debt Applicable to Limit	<u>18,531,441</u>	<u>17,844,513</u>	<u>20,261,341</u>	<u>4,857,888</u>	<u>5,589,155</u>	<u>7,194,310</u>	<u>8,661,015</u>	<u>10,032,782</u>	<u>15,940,000</u>	<u>17,165,000</u>
Legal Debt Margin	<u>\$ 22,713,176</u>	<u>\$ 23,593,014</u>	<u>\$ 20,906,871</u>	<u>\$ 33,956,177</u>	<u>\$ 32,179,107</u>	<u>\$ 29,378,956</u>	<u>\$ 26,251,166</u>	<u>\$ 22,552,949</u>	<u>\$ 12,246,805</u>	<u>\$ 10,203,058</u>
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	44.93%	43.06%	49.22%	12.52%	14.80%	19.67%	24.81%	30.79%	56.55%	62.72%

Source: Oconee County Auditor and Oconee County Treasurer

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

Note:

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



# FUND BALANCE BREAKDOWN

## Fund Balance Breakdown as of June 30, 2013

	General Fund	Capital Projects	Economic Development	Other Govt.	Total
Cash	3,607,999	16,367,628	6,964,163	7,290,257	34,230,047
Investments	11,634,438	-	-	-	11,634,438
Other Non-Cash Assets	9,628,084	8,328	4,615,700	2,623,508	16,875,620
Total	24,870,521	16,375,956	11,579,863	9,913,765	62,740,105
Outstanding Liabilities	(2,093,046)	(413)	(281,258)	(328,068)	(2,702,785)
Fund Balance	21,807,352	16,375,543	11,283,620	9,272,471	58,738,986
Reserved	7,575,436	16,375,543	11,283,620	9,272,471	44,507,070
Unreserved					
Designated	6,319,226	-	-	-	6,319,226
Undesignated	7,912,690	-	-	-	7,912,690
Total Funds	21,807,352	16,375,543	11,283,620	9,272,471	58,738,986

**OCONEE COUNTY, SOUTH CAROLINA**  
**FUND BALANCES OF GOVERNMENTAL FUNDS**  
**LAST TEN FISCAL YEARS**

	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>General Fund</b>										
Reserved	\$ 1,663,936	\$ 891,340	\$ 679,695	\$ 599,901	\$ 179,781	\$ 590,626	\$ 4,734,890			
Unreserved	8,888,837	10,530,439	13,918,914	12,868,375	18,107,692	22,832,404	19,663,178			
<b>Total General fund</b>	<u>\$ 10,552,773</u>	<u>\$ 11,421,779</u>	<u>\$ 14,598,609</u>	<u>\$ 13,468,276</u>	<u>\$ 18,287,473</u>	<u>\$ 23,423,030</u>	<u>\$ 24,398,068</u>			
<b>All Other Governmental Funds</b>										
Reserved	\$ 2,664,108	\$ 1,181,812	\$ 1,885,917	\$ 10,196,048	\$ 11,265,793	\$ 11,422,123	\$ 18,103,322			
Unreserved, reported in:										
Special revenue funds	3,798,916	5,646,333	3,847,185	-	-	-	2,471,822			
Debt service funds	1,950,290	1,193,315	-	-	-	-	-			
Capital projects funds	699,946	999,227	1,026,126	965,737	4,459,452	2,962,854	-			
<b>Total all other governmental funds</b>	<u>\$ 9,113,260</u>	<u>\$ 9,020,487</u>	<u>\$ 6,759,228</u>	<u>\$ 11,161,785</u>	<u>\$ 15,725,245</u>	<u>\$ 14,384,977</u>	<u>\$ 20,575,144</u>			
<b>Total all governmental funds</b>	<u>\$ 19,666,033</u>	<u>\$ 20,442,266</u>	<u>\$ 21,357,837</u>	<u>\$ 24,630,061</u>	<u>\$ 34,012,718</u>	<u>\$ 37,808,007</u>	<u>\$ 44,973,212</u>			
<b>General Fund</b>										
Nonspendable								\$ 4,824,890	\$ 7,473,784	\$ 7,575,436
Restricted									1,401,505	-
Assigned								7,338,896	8,236,071	6,319,226
Unassigned								13,008,265	7,521,789	7,912,690
<b>Total General fund</b>								<u>25,172,051</u>	<u>24,633,149</u>	<u>21,807,352</u>
<b>All Other Governmental Funds</b>										
Nonspendable								\$ 4,782,659	\$ 5,150,854	\$ 5,120,760
Restricted								23,000,044	21,761,098	31,810,874
Assigned								4,720,626	6,514,510	-
Unassigned								(219,951)	(21,702)	-
<b>Total all other governmental funds</b>								<u>\$ 32,283,378</u>	<u>\$ 33,404,760</u>	<u>\$ 36,931,634</u>
<b>Total all governmental funds</b>								<u>\$ 57,455,429</u>	<u>\$ 58,037,909</u>	<u>\$ 58,738,986</u>

Note: GASB 54 was implemented during fiscal year 2011.

**OCONEE COUNTY, SOUTH CAROLINA**

**BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2013**

	General	Capital Projects	Economic Development	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>					
Cash and cash equivalents	\$ 3,607,999	\$ 16,367,628	\$ 6,964,163	\$ 7,290,257	\$ 34,230,047
Investments	11,634,438	-	-	-	11,634,438
Taxes receivable, net	1,065,764	-	17,629	184,583	1,267,976
Accounts receivable, net	281,877	-	-	844,956	1,126,833
Due from other governments	705,007	7,833	-	236,775	949,615
Due from component unit	-	-	-	835,000	835,000
Advances to other funds	4,185,966	-	-	-	4,185,966
Prepaid expenditures	399,446	495	-	419,034	818,975
Inventories	175,748	-	-	-	175,748
Seized assets	-	-	-	103,160	103,160
Assets held for resale	2,814,276	-	4,598,071	-	7,412,347
<b>Total assets</b>	<b>\$ 24,870,521</b>	<b>\$ 16,375,956</b>	<b>\$ 11,579,863</b>	<b>\$ 9,913,765</b>	<b>\$ 62,740,105</b>
<b>LIABILITIES</b>					
Accounts payable	\$ 1,516,098	\$ 413	\$ 281,258	\$ 96,474	\$ 1,894,243
Accrued liabilities	576,948	-	-	2,350	579,298
Advances from other funds	-	-	-	120,000	120,000
Unearned revenue	-	-	-	109,244	109,244
<b>Total liabilities</b>	<b>2,093,046</b>	<b>413</b>	<b>281,258</b>	<b>328,068</b>	<b>2,702,785</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable revenue - property taxes	909,872	-	14,985	152,332	1,077,189
Unavailable revenue - seized property	-	-	-	103,160	103,160
Unavailable revenue - intergovernmental	-	-	-	57,734	57,734
Unavailable revenue - forfeited land commission	60,251	-	-	-	60,251
<b>Total deferred inflows of resources</b>	<b>970,123</b>	<b>-</b>	<b>14,985</b>	<b>313,226</b>	<b>1,298,334</b>
<b>FUND BALANCES</b>					
<b>Nonspendable:</b>					
Prepaid expenditures	399,446	495	-	419,034	818,975
Inventories	175,748	-	-	-	175,748
Assets held for resale	2,814,276	-	4,598,071	-	7,412,347
Seized assets	-	-	-	103,160	103,160
Advances to other funds	4,185,966	-	-	-	4,185,966
<b>Restricted for:</b>					
General government	-	-	-	11,926	11,926
Public safety	-	-	-	2,816,751	2,816,751
Transportation	-	-	-	336	336
Culture and recreation	-	-	-	170,987	170,987
Judicial services	-	-	-	81,601	81,601
Education	-	-	-	993,935	993,935
Health and welfare	-	-	-	11,791	11,791
Economic development	-	-	-	1,088	1,088
Capital projects	-	16,375,048	6,685,549	3,221,754	26,282,351
Debt service	-	-	-	1,440,108	1,440,108
<b>Assigned:</b>					
Solid waste reserve	2,611,628	-	-	-	2,611,628
Health care reserve	3,215,644	-	-	-	3,215,644
Subsequent year's budget	491,954	-	-	-	491,954
<b>Unassigned</b>	<b>7,912,690</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,912,690</b>
<b>Total fund balances</b>	<b>21,807,352</b>	<b>16,375,543</b>	<b>11,283,620</b>	<b>9,272,471</b>	<b>58,738,986</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 24,870,521</b>	<b>\$ 16,375,956</b>	<b>\$ 11,579,863</b>	<b>\$ 9,913,765</b>	<b>\$ 62,740,105</b>

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

**OCONEE COUNTY, SOUTH CAROLINA**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET**  
**TO THE STATEMENT OF NET POSITION**  
**JUNE 30, 2013**

<b>Total fund balances for governmental funds:</b>		<b>\$ 58,738,986</b>
<b>Amounts reported for governmental activities in the statement of net position are different because:</b>		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		114,875,989
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.		1,298,334
Certain long-term liabilities are not due and payable in the current period and are therefore not reported in the funds. All liabilities, both current and long-term, are reported in the Statement of Net Position net of issuance premiums, discounts, and refunding deferral amounts.		
General obligation bonds	\$ (20,806,549)	
Unamortized refunding deferral amount on general obligation bonds	35,587	
Capital lease obligations	(1,300,953)	
Special source revenue bonds	(3,125,000)	
Other post-employment benefits	(2,150,681)	
Post-closure care liabilities	(2,538,965)	
Compensated absences payable	(1,225,934)	
Total long-term liabilities		(31,112,495)
Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due.		<u>(213,775)</u>
<b>Net position of governmental activities</b>		<b><u>\$ 143,587,039</u></b>

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

# CAPITAL PROJECT FUNDS

## Economic Development Capital Projects Fund

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Projected
Revenues	1,030,000	1,027,048	571,389	2,802,000
Expenditures	352,552	154,927	1,487,256	10,110,000
Other Financing Sources	4,670,761		5,979,157	1,208,000
Beginning Fund Balance	-	5,348,209	6,220,330	11,283,620
Ending Fund Balance	5,348,209	6,220,330	11,283,620	5,183,620

# CAPITAL PROJECT FUNDS

## Bridges and Culverts Capital Projects Fund

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Projected
Revenues	-	529,030	511,500	498,000
Expenditures	44,182	34,861	99,509	1,050,000
Other Financing Sources	1,113,830	100,000	1,145,946	
Beginning Fund Balance	-	1,069,648	1,663,817	3,221,754
Ending Fund Balance	1,069,648	1,663,817	3,221,754	2,669,754

Oconee County, South Carolina

Combining Statement of Revenues, Expenditures and Changes in  
Fund Balances  
Capital Project Fund  
Bridge and Culvert Capital Projects

**Revenues**

Property Taxes	511,500
Other Taxes	-
Intergovernmental	-
Fines and Forfeitures	-
Interest Revenue	-
Other Revenues	-
<b>Total Revenues</b>	<u>511,500</u>

**Expenditures**

**Current:**

General Government	-
Public Safety	-
Transportation	99,509
Public Works	-
Culture And Recreation	-
Judicial Services	-
Education	-
Health and Welfare	-
Economic Development	-

**Capital Outlay**

**Debt Service**

Principal	-
Interest	-

<b>Total Expenditures</b>	<u>99,509</u>
---------------------------	---------------

Excess (deficiency) of revenues over (under) expenditures	411,991
---	---------

**Other Financing Sources (uses)**

Transfers in	1,145,946
Transfers out	-
Proceeds from the issuance of debt	-

<b>Total Other Financing Sources (uses)</b>	<u>1,145,946</u>
---	------------------

Net change in fund Balances	1,557,937
<b>Fund Balances, Beginning of Year</b>	<u>1,663,817</u>

<b>Prior Period Adjustment</b>	-
<b>Fund Balances, beginning of year as restated</b>	<u>1,663,817</u>
<b>Fund balances, end of year</b>	<u>3,221,754</u>

# CAPITAL PROJECTS FUND

<u>CAPITAL PROJECTS</u>	<u>Available Funds</u>
<b>Law Enforcement Center</b>	
LEC (Jail)	14,694,322.19
<b>General Capital Projects</b>	
IT Capital Project	85,866.64
Courthouse Remediation	15,688.39
Pointe West Project	25,024.59
South Cove Remediation	202,409.19
Settlement Project	295,886.89
AIP - Easements	5,000.00
AIP - Obstruct Clearing (Reimbursable Grant)	6,000.00
<b>Total General Capital Projects</b>	<b>635,875.70</b>



CAPITAL PROJECTS FUND	ESTIMATED FUND BALANCE - 6/30/2013	REVENUE	EXPENDITURES (includes rebudget payable reversal) through 5/31/14	Transfers In/Out - Only between projects within the 12 fund	Transfer to Another Fund - Must have Interface Transfer JE	ESTIMATED FUND BALANCE - 6/30/2013
LEC (Jan) 012-105-50550-00072	\$ 16,055,955.18	\$ 16,095.28	\$376,728.27	\$ -	\$ -	\$ 14,694,322.19
South Cove Remediation 012-205-50850-00000	\$ -	\$ -	\$ -	\$ 202,409.19	\$ -	\$ 202,409.19
Courthouse Remediation 012-508-82004-00040	\$ 15,988.39	\$ -	\$ -	\$ -	\$ -	\$ 15,988.39
Pointe/Westhigh Pointe Project 12-707-50830-00085	\$ 107,721.91	\$ 151.26	\$ 82,846.58	\$ -	\$ -	\$ 25,024.59
IT Capital Project (Generator) 012-711-50840-00000	\$ 85,866.64	\$ -	\$ -	\$ -	\$ -	\$ 85,866.64
AIP - Easements Reimbursable Grant 012-720-97100-00000 (Local) 012-720-97100-00155 (Federal) 012-720-97100-00255 (State)	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00
AIP Obstruct Clearing Reimbursable Grant 012-720-97100-00000 (Local) 012-720-97100-00155 (Federal) 012-720-97100-00255 (State)	\$ 6,000.00	\$ -	\$ -	\$ -	\$ -	\$ 6,000.00
Settlement Project	\$ 295,886.89	\$ -	\$ -	\$ -	\$ -	\$ 295,886.89
	\$ 16,572,119.01	\$ 15,246.54	\$459,576.85	\$ 202,409.19	\$ -	\$ 15,330,197.89

# BUDGET CALENDAR

## OCONEE COUNTY, SOUTH CAROLINA FISCAL YEAR 2014-2015 BUDGET CALENDAR

### January 2014

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

31 Budget Packets out to Departments

### February 2014

S	M	T	W	T	F	S
					1	
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	

- 4 Regular Council Meeting 6:00 P. M.
- 18 Regular Council Meeting 6:00 P. M.
- 20 4th Annual Strategic Planning Retreat
- 28 Budget Request Due from Departments
- 28 Revenue Projections Due to County Administrator

### March 2014

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

- 3-13 Department's Budget Requests Combined
- 4 Regular Council Meeting 6:00 P. M.
- 14 Combined Budget's Due to County Administrator
- 14-24 Administrator Reviews Department Heads Budgets
- 18 Regular Council Meeting 6:00 P. M.
- 19 Budget and Finance Committee Meeting - 6:30 P. M.
- 19-24 Administrator Meets With Department Heads

# BUDGET CALENDAR

## April 2014

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

- 1 Regular Council Meeting 6:00 P. M.
- 7 Budget and Finance Committee Meeting - 6:30 P. M.
- 15 Regular Council Meeting 6:00 P. M.
- 29 Administrator's Recommended Budget presentation to Council 6:00 P. M.
- 29 Orange County School Board Presentation to Council 6:00 P. M.

## May 2014

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

- 6 First Reading of the Budget Ordinance in Title Only 6:00 P. M.
- 13 Budget and Finance Committee Meeting 6:30 P. M.
- 15 Public Hearing Advertisement For Budget Ordinance Submitted To Paper (min. 75 days in Advance)
- 28 Second Reading of the Budget Ordinance 6:00 P. M.

## June 2014

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

- 3 Regular Council Meeting 6:00 P.M.
- 10 Public Hearing for the Budget Ordinance - 6:00 P. M.
- 17 Third and Final Reading of the Budget Ordinance by County Council - 6:00 P. M.

# REVENUE PROJECTIONS

	FY 2008 Actuals	FY 2010 Actuals	FY 2011 Actuals	FY 2012 Actuals	FY 2013 Actuals	FY 2014 Projected	FY 2015 Projected
Accommodations Tax	29,906	-	-	-	-	-	-
Airport	466,213	537,654	678,294	899,020	943,842	1,102,592	1,100,000
Animal Control	59,531	74,551	68,918	38,469	72,458	56,000	56,000
Building Codes	515,063	463,168	358,432	346,440	485,001	392,000	400,000
Clerk of Court	413,911	526,484	457,795	453,780	419,032	500,000	480,000
Franchise Fee	54,543	207,414	133,555	127,128	116,461	140,000	125,000
Interest	1,004,668	461,059	358,725	375,681	272,002	237,600	210,000
Intergovernmental	616,615	1,098,127	614,128	480,372	482,546	513,100	490,000
Library	35,305	40,519	41,314	43,365	41,341	45,000	43,000
Magistrate	597,355	548,893	480,774	450,372	406,097	378,500	365,000
Misc	226,963	332,067	343,281	347,056	407,899	468,463	480,000
Parks	300,169	307,883	334,994	334,022	385,143	330,900	320,000
Planning	2,360	630	1,914	1,051	420	1,200	-
Probate Court	126,196	179,279	138,278	186,531	164,634	138,950	140,000
Property Taxes	30,678,506	32,231,849	32,563,333	31,140,918	30,660,362	31,070,200	31,000,000
Register of Deeds	594,615	509,148	454,100	458,927	531,087	500,000	530,000
Rent	21,600	22,817	22,846	24,750	17,733	18,000	18,000
Road	2,359	1,485	1,766	2,640	6,676	5,000	5,000
Salary Supplement	205,968	165,680	163,479	167,215	169,899	162,880	165,000
Sheriff	28,547	35,799	27,672	26,285	173,269	28,000	29,000
Solid Waste	1,094,550	859,453	1,180,979	1,208,323	1,142,528	1,062,400	1,050,000
State Aid	3,639,338	3,038,376	2,577,845	2,286,169	2,732,272	2,805,000	2,805,000
<b>Grand Total</b>	<b>40,714,303</b>	<b>41,642,337</b>	<b>41,002,422</b>	<b>39,398,514</b>	<b>39,550,702</b>	<b>39,955,785</b>	<b>39,811,000</b>

	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
ACCOUNT	REVENUE	REVENUE	REVENUE	REVENUE	REVENUE	REVENUE	REVENUE	REVENUE
010-080-00805-10900 CS Tanager Rent	78,203	81,562	83,695	75,868	83,057	89,855	110,044	114,529
010-080-00805-10902 CORPORATE HANGER	0	0	0	0	0	0	0	0
010-080-00805-10903 Airport Gas Jet Fuel Revenue	0	0	0	0	0	0	0	0
010-080-00805-10904 CS Mechanics Rent - Airport	5,500	5,500	6,000	5,500	6,000	6,000	6,000	5,900
010-080-00805-10905 CS Tie Downs	3,398	4,763	4,536	2,763	3,873	3,220	2,263	1,550
010-080-00805-10906 CS Airport Miscellaneous	5,082	3,000	3,492	5,538	7,189	5,516	3,039	2,295
010-080-00805-10910 CS Concession Fees	0	1,900	0	0	0	0	829	0
010-080-00805-10911 CS Base Land Leases	0	0	950	950	950	950	950	950
010-080-00805-10912 CS Airport Call Out Fee	0	0	0	0	780	1,294	3,400	3,040
010-080-00805-10913 CS Airport Long Term Parking Fee	0	0	0	0	520	516	300	580
010-080-00805-10914 CS Airport Ramp Fee	0	0	0	0	0	633	1,650	3,120
010-080-00805-10950 Maintenance Hangar Lease	0	0	0	0	0	0	0	0
010-080-00805-10980 CS Aviation Fuel	215,908	239,511	265,489	179,392	208,290	268,949	265,112	267,035
010-080-00805-10980 CS Jet Fuel	251,079	237,090	284,754	195,260	221,951	302,344	501,862	544,844
<b>Total Airport</b>	<b>558,276</b>	<b>573,466</b>	<b>639,017</b>	<b>466,213</b>	<b>537,654</b>	<b>678,294</b>	<b>899,020</b>	<b>943,843</b>
010-080-00805-11100 LP Dog Adoption Fees	14,996	21,816	24,083	41,240	55,457	45,204	25,930	41,189
010-080-00805-11101 LP Cat Adoption Fees	4,231	5,073	6,380	11,791	17,809	15,985	10,180	27,439
010-080-00805-11102 Animal Control City Fees	0	35	0	0	0	0	90	0
010-080-00805-11103 LP Animal Control Board Fees	1,578	3,623	3,819	4,290	6,285	5,653	1,953	3,339
010-080-00805-11105 MO Animal Control Court Settlements	1,196	1,525	2,749	2,238	0	1,975	314	0
<b>Total Animal Control</b>	<b>26,000</b>	<b>32,080</b>	<b>36,931</b>	<b>59,551</b>	<b>74,551</b>	<b>68,918</b>	<b>38,469</b>	<b>72,458</b>
010-080-00805-12700 LP Building Codes	499,278	970,599	745,515	448,353	497,009	317,185	303,696	437,712
010-080-00805-12701 LP Building Code Mobile Home Fees	15,042	11,410	11,350	18,175	17,645	15,875	17,679	13,960
010-080-00805-12705 LP Plan Review (Per Bldg Codes)	63,538	109,347	60,094	48,024	37,259	23,792	22,993	41,266
010-080-00805-12706 LP Subdivision Plan RVW Fee								1,380
010-080-00805-12710 MO Miscellaneous Building Codes	772	948	639	510	1,253	1,580	81	581
<b>Total Building Codes</b>	<b>979,149</b>	<b>1,092,297</b>	<b>817,517</b>	<b>515,063</b>	<b>463,168</b>	<b>358,432</b>	<b>346,446</b>	<b>485,001</b>
010-080-00805-13900 LP Clerk of Court	329,555	310,707	335,265	412,589	525,872	458,652	447,973	411,115
010-080-00805-16050 LP 3% Collection Cost	0	0	0	322	613	1,143	5,807	3,917
<b>Total Clerk of Court</b>	<b>329,555</b>	<b>310,707</b>	<b>335,265</b>	<b>413,911</b>	<b>526,484</b>	<b>460,796</b>	<b>453,780</b>	<b>415,032</b>

	FY 2006	FY 2007	FY 2008	FY 2008	FY 2010	FY 2011	FY 2012	FY 2013
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
ACCOUNT	REVENUE	REVENUE	REVENUE	REVENUE	REVENUE	REVENUE	REVENUE	REVENUE
010-080-00805-10312 LP AT Cable TV Peonc Tax	67,368	69,290	64,556	54,543	207,414	133,555	127,128	116,461
010-080-00805-10350 IE Interest Adm Investments	1,034,840	1,423,951	1,044,004	999,567	512,332	211,850	151,107	164,130
010-080-00805-71028 IE Interest - State Investment	0	0	0	0	238	763	13,507	18,291
010-080-00805-70348 IE Interest SW Investments	0	0	398,409	0	0	83	0	0
010-080-00805-10335 IE Int an Del Property Sale Fund	21,575	22,268	21,169	3,161	0	2,190	0	2,331
010-080-00805-71044 IE Interest - World's Preemial	0	0	0	0	10,110	262	7,771	7,750
010-080-00805-71050 IE Interest Capital Expend	0	0	0	0	1,150	7,760	1,881	247
010-080-00805-71100 IE Interest Multi-Bank	0	0	0	0	126,057	110,375	150,083	63,713
010-080-00805-71310 IE Interest - 1st Empire	0	0	0	0	0	764	0	0
010-080-00805-71311 IE Interest First Tennessee	0	0	0	0	11,152	6,177	49,032	14,985
<b>Total Interest</b>	<b>1,056,413</b>	<b>1,446,220</b>	<b>1,403,582</b>	<b>1,004,668</b>	<b>461,659</b>	<b>339,674</b>	<b>375,681</b>	<b>272,002</b>
010-082-00830-25500 IG Department of Social Services	23,382	31,180	29,070	223,037	120,624	103,317	100,663	102,797
010-082-00830-25600 IG Title IV-D Services of Process-She	7,192	11,039	12,325	14,451	13,035	11,983	10,428	10,527
010-082-00830-40010 IG National Forestry-Title I Roads	0	0	0	316,354	296,491	350,772	224,567	227,538
010-082-00830-40050 IG Federal Owned Land	20,438	20,260	20,115	45,174	33,299	0	34,307	33,317
010-082-00830-41000 IG Title IV-D Unit Cost-Clerk of Cou	53,296	86,959	92,762	0	93,322	129,505	110,406	108,168
010-082-00830-41902 IG Title IV-D Incentive Pmts-Clerk of	30,050	34,972	22,860	0	40,618	5,407	0	0
<b>Total Intergovernmental</b>	<b>165,657</b>	<b>384,410</b>	<b>177,132</b>	<b>619,219</b>	<b>1,102,699</b>	<b>602,963</b>	<b>480,372</b>	<b>482,546</b>
010-080-00805-11000 LP Library Fines and Fees	36,978	37,917	36,129	35,305	40,519	41,314	43,365	41,341
<b>Total Library</b>	<b>36,978</b>	<b>37,917</b>	<b>36,129</b>	<b>35,305</b>	<b>40,519</b>	<b>41,314</b>	<b>43,365</b>	<b>41,341</b>
010-080-00805-16001 IE Magistrate Fines	442,973	454,410	548,991	805,891	459,665	390,954	367,701	321,882
010-080-00805-16002 LP Magistrate Court Cost	17,277	13,262	18,450	11,405	8,329	7,165	2,794	1,429
010-080-00805-16005 LP Magistrate Civil Papers	22,778	67,356	33,215	80,315	79,687	75,916	78,756	71,388
010-080-00805-16009 IE 25% Hearing Fines (retained by Co	4,098	1,983	2,496	1,610	813	729	1,211	1,321
010-080-00805-16005 Litter Fines (10% OCSD)	0	0	135	70	0	0	0	0
010-080-00805-16017 IE 50% for Tobacco Fines	0	0	0	50	13	0	0	77
<b>Total Magistrate</b>	<b>517,036</b>	<b>537,012</b>	<b>643,167</b>	<b>897,405</b>	<b>648,906</b>	<b>480,774</b>	<b>450,372</b>	<b>406,097</b>

	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
ACCOUNT	REVENUE	REVENUE	REVENUE	REVENUE	REVENUE	REVENUE	REVENUE	REVENUE
010-080-00805-00209 CS Sale of County Maps	0	0	0	0	172	280	218	258
010-080-00805-10290 MO Gain/Loss on Sale of Forfeited L	337	0	0	364	269	-12,564	0	-1,365
010-080-00805-10300 SA Auction Sales	11,605	61,799	0	132,560	2,093	1,408	5,491	0
010-080-00805-10302 LP Temporary Tag Collections	6,746	6,381	6,020	3,780	3,495	5,885	6,170	5,223
010-080-00805-10303 SA Sale of General Fixed Assets	13,172	798,535	13,210	0	14,448	69,824	36,834	32,537
010-080-00805-10310 LP Vehicle Dues Fee	0	0	48,585	61,334	60,608	62,726	62,796	62,408
010-080-00805-10340 MO Miscellaneous Income	109,109	183,119	-61,109	-99,156	96,464	92,758	80,504	188,274
010-080-00805-10370 LP Communications Vower Fee	8,000	2,600	5,000	4,150	2,000	6,000	13,000	1,000
010-080-00805-10385 MO Auditor PLC Land Sales Revenue	0	0	0	0	0	-26,585	7,618	31,251
010-080-00805-10386 MO Auditor PLC Processing Fees	0	0	0	0	0	1,340	600	-470
010-080-00805-10387 MO PLC Delinquent Tax Cost	0	0	0	0	0	11,115	5,236	-4,906
010-080-00805-10390 MO Del. Tax Sale Overage Escheatment	0	0	0	0	0	0	0	22,248
010-080-00805-10700 LP Ozone Medical Reimb for 911 Ser	0	0	0	0	0	33,287	0	0
010-080-00805-11700 MO Assessors Office	0	0	160	36	0	809	900	2,175
010-080-00805-11701 CS Computer Lic	2,712	1,671	785	618	581	0	0	0
010-080-00805-11702 LP Manufactured Home Moving Fee	0	0	0	0	1,583	2,049	2,360	2,590
010-080-00805-11711 LP GIS (Misc Captiv)	16,247	11,519	6,561	4,129	3,292	3,549	2,667	2,839
010-080-00805-12032 LP Motor Pool Labor Reimbursement	1,285	1,826	1,673	1,886	1,854	1,241	4,731	3,259
010-080-00805-12307 LP Tax Collectors Fees	47,844	43,429	49,948	42,639	51,494	55,292	51,515	57,471
010-080-00805-13752 LP System Reimb Fee	0	0	0	0	0	0	11,284	0
010-080-00805-15302 LP Vital Statistic	19,811	20,412	20,614	20,782	20,848	19,011	19,783	18,067
010-080-00805-16006 Solicitors Traffic Educ - 9.17%	0	0	0	0	0	0	13	0
010-080-00805-16020 MO Master in Equity	22,037	18,261	21,409	35,667	30,120	14,975	23,075	31,070
010-080-00805-17110 Information Technology	0	1,279	508	421	0	0	0	0
010-080-00805-20800 MO Natl & Water	6,139	6,139	6,139	6,139	6,139	6,139	6,139	0
010-080-00805-20900 MO COG Annual Reimbursement	2,924	2,924	2,924	2,924	2,924	2,924	2,924	2,924
010-080-00805-11106 Animal Control Miscellaneous Rev	233	0	0	650	0	0	0	0
010-080-00805-31010 911 CLEX Fees	0	-23	92	0	0	0	0	0
010-080-00805-60003 MO Storm Water Assistan Fund	1,696	3,469	2,668	44	0	1,563	2,027	2,182
010-080-00805-60014 Tender Sale	15,845	0	1,045	0	0	0	0	0
010-080-00805-60211 Mo Contribution Forfeited Land Comm	750	232	0	0	18,099	0	0	0
010-080-00805-74700 B) Salary Reimbursement Solicitor	0	0	0	0	7,815	0	0	0

	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
ACCOUNT	REVENUE	REVENUE	REVENUE	REVENUE	REVENUE	REVENUE	REVENUE	REVENUE
010-080-00840-71150 IF Infra cost Income-Multi-fac Rescoe	0	0	0	0	0	19,052	0	0
010-081-00810-10210 Miscellaneous Income	0	0	0	0	502	0	0	0
010-081-00810-25000 IG 1/2 Pollution Control Fine	15,791	11,785	58,946	10,308	6,811	3,228	16,550	0
010-081-00810-26060 IG Flood Control	11,555	3,639	14,335	9,309	4,157	4,072	3,103	12,868
010-081-00810-26070 IG Tax Forms	2,091	2,091	2,091	2,091	0	0	0	594
010-081-00810-25500 IG Veterans Affairs State Aid	6,865	1,071	7,283	8,791	5,267	5,267	4,991	5,100
010-082-00830-91010 Emerg Mgmt Perf Grant FY06-07	0	0	26,463	0	0	0	0	0
010-082-00830-91017 IG Emergencs Perf Grant 8EMPV01	0	0	0	33,149	0	13,786	0	-20,050
010-080-00805-10900 CO-OP Pay Uniforms	0	0	689	0	0	0	0	0
010-082-00830-91018 IG Emergency Mgmt Perf Grant 9EPC01	0	0	0	0	41,047	8,874	0	0
010-080-00805-07777 MD Temp Adjustment	-34,215	-49	0	279	0	0	0	0
010-082-00830-40400 IG Lake Patrol	33,661	24,522	13,867	11,850	9,064	11,165	0	0
<b>Total Misc</b>	<b>322,740</b>	<b>1,217,928</b>	<b>250,110</b>	<b>293,838</b>	<b>403,520</b>	<b>485,030</b>	<b>347,056</b>	<b>407,399</b>
010-080-00805-00200 CS PRT Revenue	265,049	271,163	291,232	300,169	307,881	334,994	334,022	305,145
010-080-00805-00203 CS High Falls Park	0	0	148,568	145,011	143,044	111,021	132,544	119,728
010-080-00805-00204 CS South Cove Park	0	0	130,651	132,049	136,035	159,011	172,054	138,723
010-080-00805-00205 CS Chua Barn Park	0	0	13,483	22,000	37,899	29,820	28,149	25,082
010-080-00805-00300 CS PRT Season Pass-Treasurer	0	0	0	110	910	3,060	1,343	1,510
<b>Total PRT</b>	<b>265,049</b>	<b>271,163</b>	<b>291,232</b>	<b>300,169</b>	<b>307,881</b>	<b>334,994</b>	<b>334,022</b>	<b>305,145</b>
010-080-00805-13700 LP Subdivision Plan-RVW Fee Planning	75,555	9,992	5,510	2,368	630	1,725	650	370
010-080-00805-13723 LP Documents - Planning	0	0	0	0	0	12	164	50
010-080-00805-13724 LP Planning Land Use Appeals	0	0	0	0	0	177	237	0
<b>Total Planning</b>	<b>75,555</b>	<b>9,992</b>	<b>5,510</b>	<b>2,368</b>	<b>630</b>	<b>1,914</b>	<b>1,051</b>	<b>420</b>



	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
ACCOUNT	REVENUE	REVENUE	REVENUE	REVENUE	REVENUE	REVENUE	REVENUE	REVENUE
010-080-00805-12300 LP Probate Judge	-853	-50	0	-1	0	-79	0	0
010-080-00805-12301 LP Probate Judge Estates	133,184	139,521	92,829	92,689	140,879	187,612	148,045	117,757
010-080-00805-12302 LP Probate Judge Advertising	-5,080	7,119	7,150	6,610	8,245	8,375	3,550	9,708
010-080-00805-12303 LP Probate Judge Guardians	600	350	0	150	0	0	7	159
010-080-00805-12304 LP Probate Judge Marriage Licenses	1,290	1,115	3,330	3,095	3,003	3,045	7,950	3,165
010-080-00805-12305 LP Probate Judge Returns	445	210	320	310	220	660	638	578
010-080-00805-12306 MO Probate Judge Miscellaneous	39,858	39,710	16,634	17,059	15,151	15,713	12,572	15,804
010-080-00805-12307 LP Probate Judge Marriage Cert.	4,890	4,085	4,640	4,615	4,905	4,205	4,090	5,760
010-080-00805-12308 LP Probate Judge Marriage Ceremony	1,460	1,379	1,340	1,339	1,180	1,225	2,950	2,720
010-080-00805-12309 LP Probate Judge Orders	370	40	25	50	25	155	70	40
010-080-00805-12310 LP Probate Judge Conservators	1,127	888	0	418	5,108	4,430	1,657	1,660
010-080-00805-12311 Probate Judge Guardians	0	0	0	0	0	0	0	0
<b>Total Probate Judge</b>	<b>152,571</b>	<b>176,969</b>	<b>126,268</b>	<b>126,196</b>	<b>179,279</b>	<b>345,597</b>	<b>186,531</b>	<b>164,634</b>
010-080-00805-10285 PT Delinquent Property Tax Sales	142,382	62,024	84,247	238,009	296,902	273,851	284,000	269,947
010-080-00805-20150 TP Fee on Lic.	0	0	0	0	0	13,296	0	0
010-080-00805-20159 Williamsburg Industrial Park	18,410	20,163	21,106	195	8	70	84	1,198
010-080-00870-76000 PT County Operations Vehicle Taxes	2,349,148	2,275,894	2,156,901	2,044,154	1,819,609	1,739,685	1,736,348	1,818,360
010-080-00870-76001 PT County Operations Vehicle Bad Ch	-3,692	-2,983	-707	-166	0	-37	-60	-278
010-080-00870-76002 PT County Operations Vehicle Refund	-25,985	-29,055	-25,156	-22,911	-29,986	-33,543	-37,197	-26,697
010-080-00870-76003 PT County Operations CV Before Expo	22,680,331	23,960,875	24,058,561	24,946,121	25,951,268	26,924,251	26,839,583	25,305,624
010-080-00870-76004 PT County Operations Current RE AR	556,801	257,781	567,196	593,127	700,761	449,892	640,789	632,619
010-080-00870-76005 PT Execution County Operations	466,978	608,723	566,260	607,438	1,444,699	931,785	622,587	785,653
010-080-00870-76006 PT County Oper Real Estate Bad Chec	-6,925	-6,125	-3,438	-1,414	-1,414	-1,731	-120	-1,139
010-080-00870-76009 Cnty Oper Current RE Penalty	93,439	34,628	63,019	0	0	0	0	0
010-080-00870-76010 Cnty Oper Pen CY After	36,023	61,366	63,612	37,176	0	0	0	0
010-080-00870-76011 Execution Tax Penalty County Oper	31,817	37,865	31,932	61,286	0	0	0	0
010-080-00870-76012 TP County Operations Homestead Exem	872,805	803,237	910,905	989,135	995,051	976,751	981,333	1,004,205
010-080-00870-76016 PT County Operations PLO/1 Collect	786,817	712,173	636,784	846,445	937,098	1,202,024	1,162,902	1,242,286
010-080-00870-76017 PT Merchant Inventory County Operat	75,043	73,043	75,043	75,043	75,043	75,043	75,043	75,043
010-080-00870-76018 6PT County Operations BMW Tax	4,710	3,523	4,664	3,661	2,493	3,599	3,309	3,361
010-080-00870-76019 TP Cnty Oper Mand Reimbursement	521,378	227,698	236,421	236,537	251,338	231,587	209,494	242,111
010-080-00870-76020 PT Cnty Oper Motor Carrier Tax	113,723	128,038	143,875	138,943	120,210	102,691	93,783	101,398
010-080-00870-76025 PT Cnty Oper R/E Refunds	-282,074	-1,107,240	-991,200	-571,880	-444,605	-884,140	-1,514,131	-839,999
010-080-00870-76026 Cnty Oper R/E Penalty Refunds	-557	-5,287	-8,086	0	0	0	0	0
010-080-00870-76050 County Operations Rollback	0	0	4,968	0	0	0	0	0

ACCOUNT	FY 2006 Actual REVENUE	FY 2007 Actual REVENUE	FY 2008 Actual REVENUE	FY 2009 Actual REVENUE	FY 2010 Actual REVENUE	FY 2011 Actual REVENUE	FY 2012 Actual REVENUE	FY 2013 Actual REVENUE
010-080-00870-76060 RE-Issuance/Tax Refund Checks	0	0	-60	60	0	0	0	0
010-080-00875-76000 TP Econ Development Vehicle Tax	35,960	34,305	33,559	31,870	28,447	27,820	0	0
010-080-00875-76001 TP Econ Devn Vehicle Bad Checks	-55	-45	-11	-3	0	-1	0	0
010-080-00875-76002 TP Econ Development Vehicle Refund	-401	-436	-390	-357	-468	-530	0	0
010-080-00875-76003 TP Econ Development CV Before Exec	132,845	165,355	375,558	389,167	406,121	440,629	0	0
010-080-00875-76004 TP Economic Devel Current RE After	8,233	11,781	8,848	9,351	10,102	7,349	0	0
010-080-00875-76005 TP Execution Tax Economic Developme	6,603	8,175	9,239	9,039	16,576	21,288	0	0
010-080-00875-76006 PT Economic Dev Real Estate Bad Chk	-146	-95	-54	-22	-22	-27	0	0
010-080-00875-76009 Econ Devel Current RE Penalty	639	850	1,014	0	0	0	0	0
010-080-00875-76010 Econ Devel Penalty CV After	832	957	1,024	897	0	0	0	0
010-080-00875-76011 Execution Tax Penalty Econ Devel	400	-458	791	954	0	0	0	0
010-080-00875-76012 TP Economic Devel Homestead Exemp	12,849	14,090	14,208	14,963	15,509	15,976	0	0
010-080-00875-76016 TP Econ Devel Fee in Lieu Collection	11,571	10,432	10,253	13,205	14,665	19,673	0	0
010-080-00875-76018 TP Econ Devel BMW Taxes	70	85	71	57	39	56	0	0
010-080-00875-76019 TP Econ Devel Manuf Reimbursement	4,754	1,541	3,688	3,690	3,933	3,823	0	0
010-080-00875-76020 TP Econ Devel Motor Carrier Tax	1,739	1,913	2,211	2,163	1,877	1,620	0	0
010-080-00875-76025 TP Econ Devel Real Estate Refunds	-4,153	-17,003	-15,403	-8,948	-31,187	-14,267	0	0
010-080-00875-76026 Econ Devel R/E Penalty Refunds	-8	-80	-95	0	0	0	0	0
010-080-00875-76050 Econ Devel Rollback	0	0	719	0	0	0	0	0
010-080-00887-76003 PT Pickens Current R/ Collection	0	0	0	0	0	5,472	0	0
010-080-00887-76004 PT Pickens DT Current Coll	0	0	0	0	0	0	1,555	111
010-080-00887-76005 PT Pickens PY DT Collections	0	0	0	0	710	292	1,268	-124
010-080-00887-76016 PT Pickens FILOT	0	0	0	0	16,190	18,433	16,959	23,443
010-080-00887-76021 PT Pickens RE Tax Refunds	0	0	0	0	-541	-336	-1,748	-71
010-080-00890-76005 PT Williamsburg PY DT Collections	0	0	0	0	10,388	0	0	15,815
010-080-00890-76016 PT Williamsburg FILOT	0	0	0	0	21,969	23,272	22,880	23,478
010-080-00890-76025 Williamsburg R/E Tax Refunds	0	0	0	0	-8,817	0	0	-17,232
010-080-00899-76006 TP Bridges/Culverts Vehicle Tax Col	0	0	0	0	28,389	27,818	0	0
010-080-00899-76008 TP Bridges/Culverts Taxes	0	0	0	0	0	-1	0	0
010-080-00899-76002 TP Bridges/Culverts Vehicle Refunds	0	0	0	0	-468	-529	0	0
010-080-00899-76003 TP Bridges/Culverts R/E Collections	0	0	0	0	406,075	440,547	0	0
010-080-00899-76004 TP Bridges/Culverts DT Current Coll	0	0	0	0	10,098	7,322	0	0
010-080-00899-76005 TP Bridges/Culverts Execution Tax	0	0	0	0	22,927	21,263	0	0
010-080-00899-76006 TP Bridges/Culverts RE Bad Checks	0	0	0	0	-27	-27	0	0
010-080-00899-76012 TP Bridges/Culverts Homestead	0	0	0	0	15,509	15,976	0	0
010-080-00899-76016 TP Bridges/Culverts Fee in Lieu	0	0	0	0	14,665	19,673	0	0
010-080-00899-76018 PT Bridges/Culverts BMW Taxes	0	0	0	0	39	56	0	0

	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
ACCOUNT	REVENUE	REVENUE	REVENUE	REVENUE	REVENUE	REVENUE	REVENUE	REVENUE
010-080-00899-76019 TP Bridges/Culverts MFG Distribute	0	0	0	0	1,953	3,823	0	0
010-080-00899-76020 TP Bridges/Culverts Major Repair	0	0	0	0	1,877	1,620	0	0
010-080-00899-76025 TP Bridges/Culverts JLE Refunds	0	0	0	0	-13,680	-14,021	0	0
010-080-00800-10100 PT Delinquent Tax Penalties-PY/CY	0	0	0	3	0	0	182	0
010-080-00800-10226 Return Car Tax	0	0	0	-149	0	0	0	0
010-080-00800-10280 Tax Penalty	-8,051	-8,051	-2,718	0	0	0	0	0
010-080-00800-10281 Tax Penalty - City	0	0	0	0	0	0	0	0
010-080-00800-10282 PT Delinquent Penalty - City	13,583	19,383	20,497	19,900	0	25,011	19,151	0
<b>Total Property Taxes</b>	<b>28,440,423</b>	<b>28,725,304</b>	<b>29,143,518</b>	<b>36,700,006</b>	<b>32,721,191</b>	<b>33,145,121</b>	<b>31,140,938</b>	<b>30,660,363</b>
010-080-00805-11902 LP 5% State Disc Rec Fee Discount	61,601	46,754	46,985	22,366	20,012	17,403	17,913	21,672
010-080-00805-14100 LP Register of Deeds	1,154,963	1,303,786	873,012	572,149	489,126	430,697	440,984	507,195
010-080-00805-60735 One-Stop Accounting Fees-Reg of Deed	0	0	0	0	0	0	0	1,220
<b>Total Register of Deeds</b>	<b>1,216,564</b>	<b>1,350,540</b>	<b>919,997</b>	<b>594,315</b>	<b>509,148</b>	<b>454,100</b>	<b>458,927</b>	<b>531,087</b>
010-080-00805-10320 MO Rent Agriculture Bldg	2,400	2,400	1,400	2,400	3,400	2,400	2,400	2,400
010-080-00805-10321 MO Rent Buziam Club	1,800	1,800	1,800	0	6,250	1,500	2,750	3,000
010-080-00805-10322 MO Rent Ocean/Pickens Voc Rehab	8	5,008	10,000	10,000	4,167	7,806	10,000	8,331
010-080-00805-10908 CS Rent Arthur Road House	7,212	6,971	4,800	4,400	3,200	4,800	4,300	1,400
010-080-00805-10909 CS Rent Mt. Noho Road House	4,800	4,800	4,800	4,800	4,800	4,800	4,300	2,600
010-080-00805-17100 Ocean Heritage Center (Rent)	0	17	8	0	0	0	0	0
<b>Total Rent</b>	<b>15,813</b>	<b>20,986</b>	<b>23,808</b>	<b>21,600</b>	<b>22,817</b>	<b>22,846</b>	<b>24,750</b>	<b>17,733</b>
010-080-00805-10500 LP Road Inspection Fee	0	0	0	0	0	0	0	1,209
010-080-00805-10501 LP Encroachment Fee	0	0	0	0	1,393	0	0	0
010-080-00805-10502 LP Sign Fee	0	0	0	8	0	0	0	0
010-080-00805-60105 LP Road Dept Sign Fees	0	354	2,920	2,359	294	1,760	2,640	5,467
010-080-00805-61010 Address on CD Sales	0	0	0	0	0	0	0	0
<b>Total Roads</b>	<b>0</b>	<b>354</b>	<b>2,920</b>	<b>2,359</b>	<b>1,485</b>	<b>1,760</b>	<b>2,640</b>	<b>6,676</b>

	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
ACCOUNT	REVENUE	REVENUE	REVENUE	REVENUE	REVENUE	REVENUE	REVENUE	REVENUE
010-081-00810-20000 IG Sheriff Salary Supplement	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575
010-081-00810-21200 IG Salary Supplement Coroner	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575
010-081-00810-21300 IG Registration Board	12,557	12,011	8,820	41,835	3,268	0	6,248	4,861
010-081-00810-21400 IG Salary Supplement Reg of Deeds	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575
010-081-00810-21900 IG Salary Supplement Clerk of Court	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575
010-081-00810-22300 IG Probate Judge Supplement	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575
010-081-00810-60460 IG Salary Reimbursement Resource Of	137,100	134,856	135,212	136,358	154,537	135,604	153,092	157,557
<b>Total Salary Supplement</b>	<b>147,532</b>	<b>154,742</b>	<b>151,907</b>	<b>205,968</b>	<b>165,680</b>	<b>163,479</b>	<b>167,215</b>	<b>169,899</b>
010-080-00805-00951 Voluntary Extra Duty Pay-Cleburn U	0	0	0	0	0	0	0	150,208
010-080-00805-00952 Voluntary Extra Duty Pay-Deonge Med	0	0	0	0	0	0	0	0
010-080-00805-00953 Voluntary Extra Duty Pay-Duke Energy	0	0	0	0	0	0	0	0
010-080-00805-00954 Voluntary Extra Duty Pay-SDOC	0	0	0	0	0	0	0	0
010-080-00805-00955 Voluntary Extra Duty Pay-Skelton FW	0	0	0	0	0	0	0	0
010-080-00805-00956 Voluntary Extra Duty Pay-St. Paul	0	0	0	0	0	0	0	0
010-080-00805-00957 Voluntary Extra Duty Pay-Chicago	0	0	0	0	0	0	0	0
010-080-00805-00960 Vol Extra Duty - Fossil's Remax	0	0	0	0	0	0	0	0
010-080-00805-00961 Vol Ex Duty Pay -Walman	0	0	0	0	0	0	0	0
010-080-00805-00962 Vol Ex Duty Pay -Cleburn Memorial Pk	0	0	0	0	0	0	0	0
010-080-00805-10400 LP Sheriff Civil Fees	5,350	4,910	7,560	8,215	8,625	8,195	5,703	6,006
010-080-00805-10401 MO Miscellaneous Sheriff	6,939	3,673	4,391	4,162	10,953	6,923	9,203	6,658
010-080-00805-10402 Bingo Permit/Fines	0	0	0	0	0	0	0	250
010-080-00805-10403 School Resource Officer	0	0	0	0	0	0	0	30,138
010-080-00805-10404 Record Checks Fees	0	0	0	0	0	0	0	0
010-080-00805-10466 MO Justice Work Release Program	0	0	4,342	8,702	6,558	3,016	384	0
010-080-00805-10407 IG Anderson Justice Meth Grant (OT)	0	0	12,493	7,469	10,553	9,485	0	0
010-080-00805-10504 LP Workless Check Fees	0	0	0	0	0	0	7,993	0
010-081-00810-20000 SG Hearing Fees	0	0	0	0	0	0	0	0
<b>Total Sheriff</b>	<b>12,289</b>	<b>8,583</b>	<b>28,786</b>	<b>28,547</b>	<b>35,799</b>	<b>27,623</b>	<b>26,285</b>	<b>173,269</b>
010-080-00805-14904 LP Justice Fees for Times	0	0	1,540	1,161	945	7,811	1,983	2,386
010-080-49807-14900 LP SWC Tipping Fees	0	0	738,956	747,237	459,839	721,847	739,749	784,348
010-080-49807-14901 Solid Waste C&D Landfill	0	0	0	0	0	0	0	298,528
010-080-49807-14902 US SWC Recyclables	0	0	271,711	271,234	328,900	387,790	403,504	30,921
010-080-49807-14910 US SWC Sale of Mulch	0	0	40,862	48,975	41,744	38,840	34,729	0





Questions ?



# 2013 Priority Policy Areas

Update on Progress



# 2013 Short Term Policy Areas

- Meant to be Addressed within 12 to 24 Months
- 11 Policy Areas Initially Identified
- Similar Items were Refined and Consolidated
- Final 2013 List Consisted of 7 Major Areas
- Areas Prioritized by Council at Strategic Planning Retreat
- Staff Issued a Series of Directives Aimed at Furthering Successful Implementation of Policies





# 2013 Priority Policy Areas

- 1) Economic Development
- 2) Jail
- 3) Library/Formal Court House
- 4) Zoning
- 5) Recycling
- 6) Communications
- 7) Transportation



# Progress Review

- The following slides illustrate the progress made toward accomplishing the directives to staff for each priority policy area
- Also included are comments on each policy area's relationship to implementation of the goals established in the Comprehensive Plan



## Priority 1: Economic Development

# 2013 Directive to Staff: Complete Phase 2 of Oconee Industry & Technology Park (formerly Echo Hills)

### Progress:

- Completed Nine-Month Process to Earn Designation as "SC Certified Industrial Park" by the SC Dept. of Commerce
- Developed Phase I which Included Construction of Both 300,000 sq. ft. and 50,000 sq. ft. Shovel-Ready Pad Sites
- Installed Water, Sewer, and Road Infrastructure to Serve Pad Sites
- Now Aggressively Marketing this New "Product"
- Build Out of Remaining Acreage (200+/- acres) to be Dictated by Growth of the Park and Future Tenants
- Reviewing Santee Cooper Spec Building Program



## Priority 1: Economic Development

# 2013 Directive to Staff: Construct Sewer to GCCP

### Progress:

- Contractor Initiated Work in December 2013
- Approximately 13 Miles of Force Main Sewer Lines (10" and 12" Ductile Iron Pipe) being Installed to Link the Coneross Wastewater Treatment Facility to the Park
- Route from GCCP Primarily follows Highway 59
- Scheduled for Completion in Q4 2014
- Able to Secure Additional \$1 Million in Grants to Subsidize Cost



## Priority 1: Economic Development

# 2013 Directive to Staff: Complete Phase 2 of GCCP

### Progress:

- Site Work Scheduled to Begin in Early 2014
- DHEC Disturbance Permit Application and Plans Submitted 1/14
- Focus on Completion of Internal Road Infrastructure and Grading of 60 Acres
- Most of the Work to be Done 'In-House'
- Economic Development Team Moving Ahead with Pursuing "SC Certified Industrial Park" Status
- GCCP Currently in Phase III of SC Industrial Park Certification Process
- Reviewing Santee Cooper Spec Building Program



## Priority 1: Economic Development

# 2013 Directive to Staff: Continue Development of Seneca Rail Site

### Progress:

- Due Diligence Related to Establishing Highest and Best Use of Property Continues
- Economic Development Team Initiating Process in February 2014 to Attain 'SC Certified Industrial Park' Status
- Exploring Possibility for a Partnership to Create a Business Incubator at the Site



## Priority 1: Economic Development

# 2013 Directive to Staff: Acquire Better Office for Economic Development & Transition to (501(c)(3))

### Progress:

- Economic Development Commission Merged with Oconee Alliance, Tri-County Entrepreneurial Development Corp., and Oconee County Industrial Group to Create the Oconee Economic Alliance
- Move Enhances Emphasis on Economic Development, Community Development, Workforce Development and Implementing Vision 2028 Plan
- New Organization is Headquartered in Seneca, SC
- Allows for Establishment of Both 501(c)(3) & 501(c)(6)



## Priority 1: Economic Development

### 2013 Directive to Staff: Expand Rail Service

#### ▪ Market Rail Spurs Throughout the County

#### Progress:

- Economic Development Team Currently Working with Norfolk Southern to Identify Potential Achievements Related to Increased Rail Service, to Include Additional RR Spurs
- Effort Includes Study of Existing Rail Spurs and How They can be Leveraged for the Benefit of Oconee County
- SC Inland Port Grand Opening in December 2013 Brings Possibilities Closer to Region





## Priority 1: Economic Development

### 2013 Directive to Staff: Sewer Improvements

- Continue Projects Underway
- Present Sewer Master Plan to Council

#### Progress:

- Walhalla High School Sewer Line Under Construction
- Martin Creek Upgrade/Expansion Complete
- Passage of 2012 Sewer Referendum Enables Future Planning/Funding and Financing Options



## Policy Area's Relationship to Comprehensive Plan

- Prioritizing Economic Development is Consistent with Goals Established in the Comprehensive Plan
  - 4 of 5 Major Comp Plan Goals Include Reference of Economic Development/Prosperity
  - Comp Plan calls for Continuation of Active Recruitment of Employers, with Strategies Aimed at Identification and Purchase of Prime Industrial Sites, and Establishment of a Sustainable Funding Mechanism Needed for 'Product'
  - Targeted Expansion of Water and Sewer Infrastructure Designed to Enhance Development Where Wanted is a Significant Topic in Plan





# 2013 Priority Policy Areas

Update on Progress



# 2013 Short Term Policy Areas

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## STRATEGIC PLANNING WORKSHEET

The purpose of any strategic planning process is to identify a set of goals and objectives that provide guidance to the County Administrator in implementing the policies and procedures adopted by county council and achieving the goals identified by county council. The goals identified can be both short term and long term. The short-term goals form the basis of the organization's 12-month action or work plan. The long-term goals identify the council's role in providing the leadership needed to ensure that resources are available to accomplish those goals. Those resources might include policy guidance funding, infrastructure, personnel, or public/political support for the county's vision or direction.

Strategic planning is different from other types of planning efforts. In addition to setting goals, it identifies strategies needed to ensure successful implementation. From the council member's perspective this requires two distinct outcomes. First, it must focus on the 'ends' toward which the County Administrator should be moving the organization. Second, it must ensure that policies are in place which will facilitate accomplishment of those 'ends.'


This worksheet should be used as you prepare for the upcoming Council retreat. It will help focus your thinking on the future directions for the organization. Your responses will be combined with those of the other council members in developing your strategic plan.

### **STRENGTHS/ WEAKNESSES/ OPPORTUNITIES/THREATS (SWAT ANALYSIS)**

1. What do you consider to be the five (5) most significant accomplishments of Oconee County Council in the past 12 months?

2. What do you consider to be the five (5) greatest strengths of Oconee County?





3. What do you consider to be the five (5) greatest weaknesses of Oconee County?

4. What do you consider to be the five (5) greatest threats to Oconee County?



5. What do you think are the five (5) greatest opportunities for Oconee County?

## **STAKEHOLDER ANALYSIS**

Stakeholders are any group which has an interest or stake in actions of government in Oconee County. For example, any of the following groups could be considered stakeholders: the citizens, citizens groups, industry, taxpayers, visitors, employees, commercial interests, or vendors. Each of these stakeholder groups has a set of expectations on what the government does to address their interests or concerns. One way to determine the success of Oconee County government is to get some sense of how government is doing to meet or address those expectations. The next set of questions will help guide our discussion.

1. Who do you consider to be the three (3) most important stakeholders in Oconee County?

2. What do you think each of these three stakeholder groups individually expect from Oconee County government?

3. How well do you feel Oconee County government is meeting these expectations?

## **GOALS**

There are two desired outcomes of this planning retreat. The first is to provide the County Administrator guidance in preparing a budget based on Council's priorities. The second is a listing of short and long-term goals that can be used by the County Administrator in establishing action or work plans. These questions will help provide that information. As with the responses to other questions on this worksheet, your answers will be combined with those of other council members. This list of goal will then be prioritized using the 10-4 ranking process that has been used in past retreats.

1. What do you consider to be the three (3) most important goals that should be accomplished for Oconee County in the next 12 months?

2. What is the most important goal that should be accomplished for Oconee County in the next three years?

# **OCONEE COUNTY COUNCIL RETREAT FEBRUARY 7, 2013**

**OCONEE COUNTY COUNCIL CHAMBERS  
WALHALLA, SC 29691**

## **BACKGROUND**

Oconee County Council met on Thursday, February 7, 2013 in council chambers for its third annual planning retreat. First held in 2011, the purpose of this retreat was to provide council members the opportunity to discuss short-term policies and priorities (defined as 12 to 24 months) to be used by the county administrator and staff in developing the budget which will be presented to council. It also offered the opportunity to discuss long-term goals (defined as three to five years). All council members were present and participated in the identification and prioritization of policy areas that should be addressed. The morning session of the retreat consisted of a presentation by the county administrator and staff on the status of projects and programs initiated as a result of the 2012 planning retreat. Council members were provided the most current status of those projects and programs. The county administrator also presented an overview of the annual report which will be made available to the citizens of Oconee County.

## **DISCUSSION**

The planning retreat began with a review of Oconee County's vision and mission statements. The budget is perhaps the single most important policy document in that it reflects those areas and concerns that will be funded, and the amount of funding that will be made available, during the coming fiscal year. In setting those policy priorities it is important that council use its vision and mission statements as a guide. In fulfilling its mission of helping move the county in the direction of achieving its vision, council must ensure that its budget priorities are aligned. That is, the budget and policy priorities must support achievement of the county's vision for the future.

## **Vision**

Oconee County – A diverse, growing, safe, vibrant community guided by rural traditions and shaped by natural beauty; where employment, education and recreation offer a rich quality of life for all generations, both today and tomorrow.

## Mission

It is the mission of Oconee County to provide our current and future citizens and visitors quality services and to protect our neighborhoods, heritage and environment by managing growth and change through smart, inclusive planning.

After discussion, council agreed that both the vision and mission statements were still valid and reflected council's vision for the future of Oconee County.

## ENVIRONMENTAL SCAN

In order to better understand the environment in which council and county government must operate council conducted an abbreviated SWOT analysis (strengths, weaknesses, opportunities, and threats). Issues and challenges can fit in more than one classification. For example, an opportunity to expand an existing service can be an opportunity. Availability of a funding source sufficient to help off-set the costs can be viewed as a threat. Listed below is a summarized list of the major strengths, weaknesses, opportunities, and threats identified by council.

### Strengths

- Sewer expansion efforts
- Economic Development
  - Better business environment – taxes and incentives
  - Development of industrial parks
  - Ongoing work with new and existing industries
  - Agricultural community/Agribusiness
  - Enhanced employee training through SC Certified Workforce Program
- Tourism
  - National publicity of natural resources (National Geographic)
  - Development of tourism marketing efforts
- 245 mile fiber optic network
- Improved Inter-governmental relations
- Transportation – roads, highways (Interstate 85), rail
- Proximity to Clemson, Tri-County Technical College
- Open communication within and among departments

## **Weaknesses**

- Taxes (either too high or too low)
- Revenue sources (grants, fees, etc.)
- Need to improve inter-governmental relations for regional cooperation to solve/resolve problems and issues
- High 'core' unemployment
- Funding for transportation issues and challenges resulting from growth
- Not currently universal Internet access throughout the county

## **Opportunities**

- Economic Development
  - Marketing effort
  - Change in economic development implementation strategy
- Conference Center (public, private, or public-private)
- Alternative fuels
- Expansion of public transportation
- Marketing of natural resources both for and in relation to tourism

## **Threats**

- Changes in external financial management mandates
- Changes in Local Government Fund
- Lack of respect for 'home rule' at state level

## **ISSUE IDENTIFICATION**

### **Short Term Policy Areas**

Having discussed the challenges in which council must work, members were given the opportunity to identify up to five short term policy areas (12 to 24 months) that need to be addressed. Listed below in alphabetical order are the policy areas that were identified:

- Approve plan for revenue diversification
- Build jail
- Complete jail
- Complete Industrial Parks
- Complete key economic development projects (Golden Corner Commerce Park [GCCP] sewer; GCCP Phase I; Echo Hills Phase I; Seneca rail site)
- Continue communication improvement
- Develop and implement Phase II Zoning Plan
- Echo Hills Parks on line (Phase I)
- Get hard-core unemployed to work

- Go to 100% recycling
- Internet connection for our citizens
- New Jail
- New sources for tax revenue (fees or capital development sales tax)
- Old Court House re-development
- Old Court House resolution
- Push to expand rail service
- Revenues for transportation
- Start new jail
- Upgrade county library system
- Work on sewer
- Work to improve library facilities
- Workable audio system for council chambers
- 1% Capital Projects Sales Tax for unfunded projects (library system, agri-business site; YMCA contribution; Tri-County Technical College campus)

After the list was compiled, each council member had the opportunity to clarify and/or explain why they considered the policy area identified was important. They also had the opportunity to answer any questions that the other council members may have had. The next step in the process was to collapse the policy areas into a workable number. The result was a listing of 11 policy areas. In order to prioritize the list, a 10-4 voting strategy was used. This process allows each council member a total of 10 'votes' to be cast for the policy areas they feel are most important. However, no more than four of their 10 votes can be cast for any one particular policy area. This helps prevent a topic that is of importance to only one council member from being higher on the priority list based on a council member giving their 'favorite' topic 10 votes. Listed below are the 11 policy areas and the total number of votes each received.

- Audio for Council Chambers (1)
- Communications (1)
- Economic Development (14)
- Expand Rail Service (3)
- Former Court House Renovation (5)
- Jail Completion (8)
- Library (5)
- Recycling (2)
- Sewer (7)
- Transportation (1)
- Zoning (3)

The final list of policy areas, in order of priority, is listed below. Because of the importance of expanding rail service and continuing to expand sewer service to economic development success, they were included within the overall area of economic development. Additionally, improving the quality of the sound system within council chambers was taken by the county administrator and a resolution to this issue was begun immediately after conclusion of the planning retreat.

- Economic Development
  - Expand Rail Service
  - Sewer
- Jail
- Library/Formal Court House
- Zoning
- Recycling
- Communications
- Transportation

It is interesting to note the similarity of the policy areas with those identified in the 2012 strategic plan. The 2013 listing of priorities represented continued focus on the part of council to the importance of economic development to the county. The 2012 policy areas and strategic direction not included in the current list have either been adequately addressed or have been resolved in some other manner. This consistency of policy areas is also reflected in the guidance provided by council to continue implementing the strategies identified for many of these in the 2012 strategic plan.

### **Strategic Direction**

#### **1. Economic Development**

Echo Hills Phase 2

Sewer to GCCP

GCCP Phase 2

Seneca Rail Site

Better office for Economic Development (501(c) (3))

##### **1a. Expand Rail Service**

Market rail spurs throughout the county

##### **1b. Sewer**

Continue projects that have been begun

Present Sewer Master Plan to Council

#### **2. Jail**

Get it done



### 3. Library

Develop and present plan for library system expansion to include funding sources

### 4. Former Court House

Complete current action plan

### 5. Zoning

Staff to present alternative methods for implementing county-wide zoning

### 6. Recycling

Develop/refine recycling program to encourage more recycling on the part of citizens and users

### 7. Transportation

Develop/Present master plan for county roads to include a classification system of roads for maintenance and improvement and an updated map of county roads

Develop/Present funding strategies for transportation improvement efforts

Monitor state efforts to turn over roads to the county

### 8. Social Welfare Programs

Although not specifically included in the major issues to be addressed, Council discussed the importance and impact of the various social welfare programs that are offered throughout the county. The conclusion of the discussion resulting in Council's commitment to appoint a committee to explore ways help ensure maximum effectiveness of programs throughout the county.

### **Long Term Policy Areas**

Council members were next given the opportunity to identify and discuss policy areas that are likely to surface during the next three to five years. Each council member identified up to three areas that they felt were important to begin having discussions between and among council members. The long term policy areas identified were:

- Aggressive plan that balances job creation, workforce development, and optimal population growth
- Assist with social service access
- Boating safety
- Complete, implement, fund, and maintain master infrastructure plan
- Complete a jail complex
- Expand county transportation

- Jobs and Growth
- Increase revenue sources
- Infrastructure completed in commercial parks
- I-85 developed
- Push to do more county in-house
- Recognized as leading environmentally sustainable community
- Recreation center for Oconee citizens
- Sewer completed for GCCP and south Oconee
- Support YMCA development

After an extended discussion, council members used the same 10-4 voting system used in prioritizing short term goals. Listed below is the final ranking of these long term policy areas:

- Continue efforts to facilitate job creation (12)
- Continue expansion of water and sewer throughout the county (10)
- Revenue sources (7)
- Recreation (5)
- Social Services (4)
- Boating Safety (4)
- Complete Jail (4)
- Transportation (2)
- Environmental Sustainability (2)

The first two long term policy areas continue council's focus on providing an environment that supports job creation, expansion of existing industries, and attraction of new industries. Within this overall policy area is the need to continue expansion of access to water and sewer throughout the county. Identification of alternative revenue sources also represents a continuation of council's current efforts to identify new funding sources to fund improvements throughout the county. As previously mentioned, council has started in motion an effort to ensure that social services are delivered in an effective and efficient manner to those in need.