


OCONEE COUNTY
PRE-BUDGET WORKSHOP
ANNUAL BUDGET
FOR THE YEAR ENDING
JUNE 30, 2013



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

•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

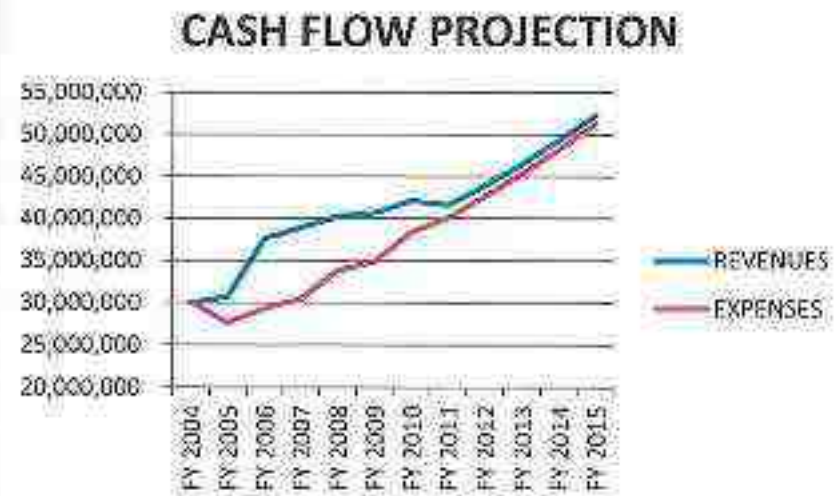
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CASH FLOW PROJECTIONS

GENERAL FUND



Total Expenses Included



Operations Expenses w/o
other financing sources

Oconee County
General Fund
Projected Cash Flow Statement

	2	3	4	5	6	7	8	9				
	Audited FY 2004	Audited FY 2005	Audited FY 2006	Audited FY 2007	Audited FY 2008	Audited FY 2009	Audited FY 2010	Audited FY 2011	Projected FY 2012	Projected FY 2013	Projected FY 2014	Projected FY 2015
REVENUES:												
Taxes	21,382,514	22,021,402	22,770,910	22,745,584	23,105,933	30,740,160	32,665,067	33,103,802	35,308,478	37,858,993	40,166,096	42,843,246
Intergovernmental	4,770,535	3,577,649	3,751,742	3,880,681	4,442,153	4,557,239	4,386,062	5,429,561	3,205,503	3,100,021	2,960,036	2,816,193
Charges for Service	140,606	737,584	895,338	858,000	938,649	775,583	888,838	1,449,809	1,629,077	1,830,512	2,058,655	2,311,184
Fees and Forfeitures	408,354	382,156	446,081	458,394	551,532	505,571	488,477	397,693	398,921	400,154	401,300	402,630
Miscellaneous and Other	341,543	518,076	171,408	251,331	16,883	0	308,890	216,145	150,000	150,000	150,000	150,000
Licenses and Permits	2,223,922	2,546,370	3,050,349	3,230,344	3,700,721	3,075,850	3,082,181	2,649,106	2,733,289	2,923,102	2,505,661	3,002,066
Interest	162,480	478,087	1,055,015	1,445,220	1,403,587	1,004,668	981,050	358,726	431,882	519,957	623,994	763,664
TOTAL OPERATING REVENUE	29,936,464	30,714,500	32,593,585	32,867,316	40,228,323	40,662,093	42,104,294	41,607,204	43,917,161	46,460,729	48,272,032	52,200,971
		3%	22%	3%	4%	1%	4%	-1%	6%	6%	6%	8%
OPERATING EXPENSES:												
General Government	9,336,388	9,132,375	10,217,652	11,031,630	11,434,712	12,051,409	12,179,435	12,476,761	15,015,200	13,577,061	14,163,312	14,714,438
Judicial Services	1,805,373	1,953,037	1,911,437	1,948,169	2,172,006	1,970,174	2,232,277	2,412,446	2,307,190	2,605,655	2,767,987	2,814,337
Public Safety	7,821,311	6,590,315	6,032,221	10,125,180	10,497,587	11,475,878	12,956,570	13,580,857	14,077,795	15,944,029	17,504,018	18,463,624
Roads Department	2,710,559	2,293,659	3,571,120	3,023,007	2,730,728	2,403,488	3,003,830	3,771,338	4,086,504	4,434,050	4,840,441	5,269,390
Airport	567,553	560,950	635,344	630,243	702,469	619,581	617,100	607,086	659,634	915,546	875,197	1,039,894
Solid Waste			0	0	3,170,204	3,100,457	3,319,543	3,755,887	4,110,156	4,300,058	4,911,827	5,389,181
Health and Welfare	1,080,549	795,946	634,679	516,887	530,836	522,152	522,459	679,398	631,644	488,244	448,218	411,474
Culture and Recreation	1,979,934	1,606,387	2,466,417	2,338,018	2,234,002	2,367,998	2,395,507	2,461,420	2,604,357	2,630,804	2,750,852	2,854,760
Economic Development	298,214	422,994	308,616	280,893	302,415	327,882	268,096	288,600	272,070	277,644	293,332	289,137
Principal Retirement	752,570											
Interest and Fiscal Charges	113,052											
Bond Issuance Cost	0											
Capital Outlay	3,567,572	3,814,833	112,834	14,254	1,354							
TOTAL OPERATING EXPENSES	30,660,954	27,821,556	29,294,220	30,458,890	33,796,913	34,856,917	38,387,835	40,131,654	42,826,838	46,306,663	48,184,814	51,275,975
		-8%	8%	4%	11%	3%	10%	5%	6%	5%	6%	6%
Net Cash Flow From Operations	(154,490)	3,892,944	3,299,373	2,408,424	6,432,410	5,805,176	3,716,459	1,475,550	1,290,322	1,183,078	1,087,218	1,004,996
OTHER FUNDING SOURCES:												
Operating Transfers In	5,639,293	1,305,015	602,676	568,755	600,578	1,164,176	731,468	1,124,637	703,008	700,000	700,000	700,000
Operating Transfers (Out)	(6,370,370)	(3,542,798)	(5,273,592)	(10,965,816)	(7,736,929)	(1,906,891)	(5,968,299)	(1,003,672)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)
Insurance Recoveries							64,594					

Oconee County
 General Fund
 Projected Cash Flow Statement

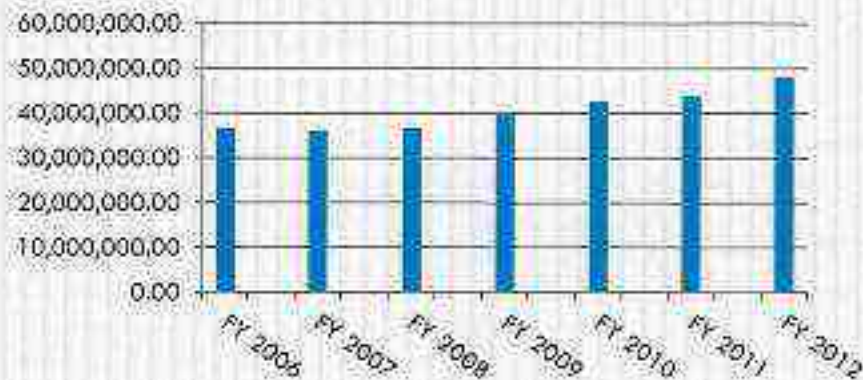
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	Audited FY 2004	Audited FY 2005	Audited FY 2006	Audited FY 2007	Audited FY 2008	Audited FY 2009	Audited FY 2010	Audited FY 2011	Projected FY 2012	Projected FY 2013	Projected FY 2014	Projected FY 2015
Proceeds from Capital Lease/Roads							0					
Sale of Capital Assets	0	8,875	13,472	560,334	15,210	132,198	15,307	67,868				
TOTAL OTHER FUNDING	460,923	(2,223,838)	(6,587,444)	(9,538,757)	(6,584,841)	(888,819)	(5,132,923)	(781,367)	(300,000)	(300,000)	(300,000)	(300,000)
Net Change in Fund Balance	365,433	883,068	3,733,929	(1,130,333)	(452,481)	5,135,557	(1,415,531)	773,903	690,322	883,076	757,218	704,996
FUNDS BROUGHT FORWARD	10,285,343	10,592,773	11,471,779	14,648,008	13,518,276	18,337,473	23,475,090	24,648,088	25,222,051	25,212,373	27,095,449	27,882,667
Prior Year Adjustment			(554,069)	0	5,311,829		(2,390,989)					
FUNDS AVAILABLE	10,532,773	11,471,779	14,645,609	13,518,276	18,337,473	23,475,090	24,448,088	25,222,051	25,212,373	27,095,449	27,882,667	28,587,663

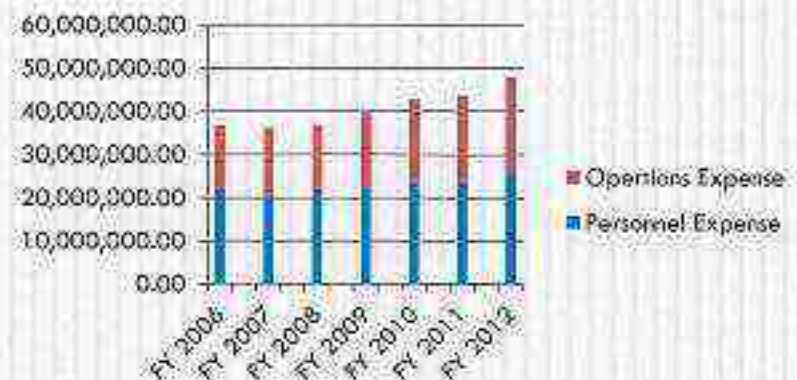
EXPENDITURE HISTORY

Total Expenditures Summary	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget
COUNTY EXPENDITURE TOTAL	36,636,322.00	36,126,514.00	36,759,626.00	39,548,547.00	42,652,990.00	43,782,665.17	47,961,484.00
PERSONNEL TOTAL	22,096,322.00	20,556,766.00	22,118,064.00	22,437,449.00	23,268,459.00	23,436,782.46	25,486,531.00
COUNTY OPERATIONS TOTAL	14,540,000.00	15,569,748.00	14,641,562.00	17,111,098.00	19,384,531.00	20,345,882.71	22,474,953.00

COUNTY EXPENDITURE TOTAL



TOTAL BY TYPE EXPENSE



EXPENDITURE HISTORY

GENERAL FUND

Name	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
General Government	9,336,398	9,102,375	10,217,852	11,031,930	11,434,712	12,091,409	12,179,435	12,476,761
Judicial Services	1,885,373	1,983,997	1,911,437	1,948,169	2,172,606	1,918,174	2,232,277	2,412,446
Public Safety	7,921,311	8,690,315	9,532,221	10,125,180	10,437,587	11,475,976	12,968,870	13,596,957
Roads Department	2,710,659	2,293,659	3,571,120	3,523,507	2,730,728	2,403,468	3,903,639	3,759,887
Airport	557,553	560,950	638,344	680,243	782,469	619,591	617,109	807,098
Solid Waste	0	0	0	0	3,170,204	3,150,467	3,319,543	3,771,339
Health and Welfare	1,060,548	795,946	534,679	516,687	530,836	522,152	522,459	579,338
Culture and Recreation	1,979,904	1,856,387	2,466,417	2,338,018	2,234,002	2,347,998	2,395,807	2,461,420
Economic Development	206,214	422,994	308,616	280,892	302,415	327,682	248,696	266,608
Principal Retirement	752,370	0	0	0	0	0	0	0
Interest and Fiscal Charges	113,052	0	0	0	0	0	0	0
Bond Issuance Cost	0	0	0	0	0	0	0	0
Capital Outlay	3,567,572	1,914,933	113,534	14,264	1,354	0	0	0
Other Financing	460,923	2,223,938	4,567,444	9,538,757	6,924,841	669,619	5,132,020	701,367
Total	30,551,877	29,845,494	33,861,664	39,997,647	40,721,754	35,526,536	43,519,855	40,833,221

Total Expenditures	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget
By Department	Debit (Credit)	Debit (Credit)	Debit (Credit)	Debit (Credit)	Debit (Credit)	Debit (Credit)
SHERIFFS OFFICE	5,629,046.39	6,144,819.11	5,769,768.14	6,296,511.69	6,222,108.70	6,411,305.00
EMERGENCY SERVICES	239,337.61	246,658.68	2,007,088.77	2,216,531.61	2,132,019.60	2,418,827.00
CORONER	158,927.26	150,228.21	146,732.16	150,402.58	151,995.63	155,992.00
COMMUNICATIONS	1,042,884.55	1,172,895.12	1,265,728.57	1,233,350.25	1,302,393.42	1,739,957.00
DETENTION CENTER	1,922,794.12	2,191,313.87	2,382,559.63	2,501,565.55	2,815,533.63	3,221,756.00
ANIMAL CONTROL	321,761.80	350,420.75	399,666.06	410,328.04	461,913.29	498,857.00
PRT	607,345.21	475,252.65	486,060.62	464,865.18	459,576.39	535,547.00
HIGH FALLS PARK	225,334.26	258,980.98	282,050.39	293,247.47	274,885.83	281,133.00
SOUTH COVE PARK	234,068.36	258,183.55	260,194.97	273,351.27	268,844.47	291,019.00
CHAU RAM PARK	111,518.96	189,437.80	161,464.91	193,699.02	174,622.35	188,911.00
LIBRARY	1,274,332.23	1,151,075.44	1,292,465.31	1,289,919.60	1,283,492.05	1,342,010.00
ASSESSOR	1,051,079.21	1,088,282.15	1,228,275.18	1,222,590.88	2,393,636.59	1,275,756.00
AUDITOR	316,906.48	335,274.81	341,368.78	363,002.57	422,486.50	437,475.00
BOARD OF ASSESSMENT	2,639.09	7,784.73	12,389.87	4,379.87	5,853.10	11,868.00
TAX CENTER	137,496.80	152,746.27	160,579.82	174,592.41	986.89	-
TAX COLLECTOR	191,356.63	152,854.66	347,950.43	411,129.80	356,676.97	426,369.00
TREASURER	363,410.04	370,395.85	409,306.29	426,880.41	482,699.22	517,664.00
DSS	8,061.82	12,303.39	10,859.21	12,328.34	7,863.94	11,500.00
HEALTH DEPARTMENT	102,115.72	113,146.60	118,759.72	177,170.92	119,443.99	109,751.00
VETERANS AFFAIRS	166,238.21	165,125.12	167,184.42	172,403.31	174,483.07	176,586.00
CLERK OF COURT	639,186.76	642,046.65	523,995.76	600,072.02	663,266.03	705,248.00
PROBATE JUDGE	343,138.27	365,700.37	375,535.97	406,827.19	441,464.07	360,440.00
SOLICITOR	399,961.61	432,203.82	443,022.37	464,930.39	514,343.01	597,956.00
MAGISTRATE	574,524.07	590,354.22	584,942.94	593,959.50	643,372.82	670,238.00
ROAD DEPARTMENT	3,334,943.13	3,409,863.71	2,791,889.92	4,274,912.89	3,759,887.01	3,933,409.00
BUILDING CODES	588,888.98	586,742.32	541,270.37	605,816.45	510,992.34	488,342.00
COUNTY COUNCIL	293,723.17	332,748.56	392,594.56	331,150.24	317,917.11	709,800.00
DIRECT AID	1,334,180.75	1,246,171.01	1,430,802.00	2,216,120.01	2,226,395.84	3,044,406.00
DELEGATION	79,259.09	76,507.43	79,343.61	80,654.78	79,208.76	82,779.00
ECONOMIC DEVELOPMENT	299,030.04	310,638.92	335,669.62	257,241.86	266,608.12	484,136.00
FINANCE	534,281.51	542,313.71	595,523.33	593,854.86	568,331.19	560,895.00
NON-DEPARTMENTAL	860,818.04	939,250.02	1,089,181.85	729,279.96	852,026.82	779,400.00
HUMAN RESOURCES	928,462.39	960,618.18	810,790.69	845,382.90	903,329.96	885,481.00
INFORMATION TECHNOLOGY	816,859.19	742,887.90	600,820.35	853,106.93	1,427,146.43	1,467,553.00
PLANNING	188,570.99	217,309.02	239,723.66	190,587.46	198,164.96	231,264.00
PROCUREMENT	235,776.86	208,851.28	185,703.45	187,878.35	185,923.02	191,964.00
FACILITIES MAINTENANCE	777,783.18	881,727.47	878,926.19	904,206.18	960,480.90	1,078,666.00
REGISTRATION AND ELECTIO	124,199.14	172,720.74	155,933.59	172,829.03	159,767.45	175,294.00
SOIL AND WATER	40,324.07	43,823.81	46,210.45	47,277.27	54,829.49	55,551.00
ADMINISTRATOR	205,050.56	185,511.46	269,590.12	201,361.23	227,009.27	695,109.00
SOLID WASTE	5,402,556.07	3,395,368.06	3,344,993.82	3,493,849.19	3,771,339.31	3,838,850.00
AIRPORT	692,532.40	792,333.14	625,497.70	624,276.98	807,098.49	815,767.00
VEHICLE MAINTENANCE	696,788.40	728,965.47	713,226.55	742,633.74	775,691.09	843,471.00
ZONING	-	-	-	4,648.90	3,696.13	-
REGISTER OF DEEDS	368,537.43	301,109.80	398,982.13	354,318.90	299,788.01	313,534.00
PROFESSIONAL ENGINEERINC	-	-	600.00	46,027.00	2,263.00	-
ROCK QUARRY	2,260,483.85	2,352,818.04	2,261,682.69	2,724,548.71	2,310,279.13	2,829,248.00
EMERGENCY SERVICES FUND	-	1,313,860.84	2,581,640.19	1,816,987.05	1,340,529.78	2,070,400.00
COUNTY OPERATIONS TOT	36,126,514.70	36,759,625.69	39,548,547.13	42,652,990.74	43,782,665.17	47,961,484.00

Operations Summary

	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget
By Department	Debit (Credit)	Debit (Credit)	Debit (Credit)	Debit (Credit)	Debit (Credit)	Debit (Credit)
SHERIFFS OFFICE	1,097,505.13	1,269,267.59	827,517.09	1,157,800.98	1,118,239.18	1,138,847.00
EMERGENCY SERVICES	-	35,593.78	1,257,475.22	1,593,712.12	1,359,068.85	1,140,753.00
CORONER	89,049.40	77,027.37	72,503.43	74,723.08	76,005.62	78,205.00
COMMUNICATIONS	236,306.07	285,405.84	292,813.45	324,909.75	338,480.04	586,678.00
DETENTION CENTER	574,959.32	668,919.47	777,377.66	814,591.42	904,476.10	953,566.00
ANIMAL CONTROL	113,143.24	129,653.21	178,612.37	159,637.15	212,526.52	243,585.00
PRT	406,372.85	235,241.45	237,170.55	216,232.45	210,225.51	276,106.00
HIGH FALLS PARK	93,122.00	99,874.68	104,830.88	104,840.67	89,991.57	92,285.00
SOUTH COVE PARK	120,509.24	88,419.82	89,401.36	93,521.93	97,352.07	113,070.00
CHAU RAM PARK	30,695.30	66,976.37	30,213.50	55,518.55	31,270.89	41,900.00
LIBRARY	290,834.80	213,816.51	381,889.52	291,852.48	301,463.98	317,025.00
ASSESSOR	208,730.84	252,518.72	313,030.77	279,889.81	1,638,718.36	418,187.00
AUDITOR	18,858.39	17,507.79	33,240.92	24,805.93	86,642.74	92,655.00
BOARD OF ASSESSMENT	286.79	988.92	1,655.14	534.70	744.25	1,400.00
TAX CENTER	137,496.80	152,746.27	160,579.82	174,592.41	986.89	-
TAX COLLECTOR	15,118.12	7,982.63	201,042.87	260,629.41	220,614.22	275,577.00
TREASURER	68,990.60	73,054.73	105,429.75	89,726.42	147,688.61	170,683.00
DSS	8,061.82	12,303.39	10,859.21	12,328.34	7,863.94	11,500.00
HEALTH DEPARTMENT	102,115.72	113,146.60	118,759.72	177,170.92	119,443.99	109,751.00
VETERANS AFFAIRS	17,940.37	8,464.75	8,111.20	8,417.59	10,335.80	8,600.00
CLERK OF COURT	132,680.15	95,493.87	119,246.98	110,802.39	139,328.87	165,303.00
PROBATE JUDGE	30,762.58	38,181.61	39,499.64	49,883.51	73,010.79	35,495.00
SOLICITOR	33.24	-	9.74	9,998.39	599.99	1,500.00
MAGISTRATE	71,527.02	60,273.68	56,618.24	60,692.61	106,332.54	131,913.00
ROAD DEPARTMENT	1,535,193.13	1,518,002.88	932,530.99	2,336,484.03	1,883,281.48	1,918,875.00
BUILDING CODES	112,718.26	78,837.53	36,534.68	39,867.01	36,823.12	46,859.00
COUNTY COUNCIL	142,851.72	209,890.12	286,078.11	211,396.96	203,849.60	584,199.00
DIRECT AID	1,334,180.75	1,246,171.01	1,430,802.00	2,216,120.01	2,226,395.84	3,044,406.00
DELEGATION	20,004.06	14,592.67	16,335.40	16,036.21	16,001.71	16,425.00
ECONOMIC DEVELOPMENT	171,347.00	173,644.65	188,048.83	116,981.58	114,592.01	241,604.00
FINANCE	108,725.46	66,504.66	68,365.03	58,602.01	77,618.90	66,600.00
NON-DEPARTMENTAL	860,818.04	939,250.02	1,089,181.85	729,279.96	852,026.82	779,400.00
HUMAN RESOURCES	691,054.81	751,840.49	611,763.88	630,917.82	688,043.58	665,310.00
INFORMATION TECHNOLOGY	459,415.84	415,430.90	425,784.17	627,070.31	853,064.56	856,250.00
PLANNING	28,828.45	16,877.10	29,474.93	7,341.72	12,506.59	36,050.00
PROCUREMENT	22,074.46	20,733.06	15,551.45	14,264.65	11,689.40	13,850.00
FACILITIES MAINTENANCE	368,138.90	396,135.32	438,351.44	440,201.25	495,605.16	546,799.00
REGISTRATION AND ELECTIO	23,645.02	62,162.06	43,230.28	60,858.68	45,562.26	58,320.00
SOIL AND WATER	4,859.62	6,308.60	8,110.32	7,400.00	17,622.22	16,800.00
ADMINISTRATOR	20,016.30	8,904.17	10,392.01	6,541.47	15,797.54	362,788.00
SOLID WASTE	3,754,874.01	1,665,705.57	1,654,952.30	1,784,212.90	2,121,673.05	2,075,575.00
AIRPORT	463,074.21	561,437.23	387,896.18	373,250.60	554,358.01	545,550.00
VEHICLE MAINTENANCE	74,086.22	78,505.94	81,671.59	59,718.28	92,634.44	115,705.00
ZONING	-	-	-	4,648.90	3,696.13	-
REGISTER OF DEEDS	100,035.40	88,060.59	157,360.81	94,334.71	76,679.85	84,800.00
PROFESSIONAL ENGINEERING	-	-	600.00	46,027.00	2,263.00	-
ROCK QUARRY	1,408,706.64	1,499,619.62	1,396,356.96	1,816,768.70	1,417,122.46	1,923,804.00
EMERGENCY SERVICES FUND	-	820,089.45	2,383,835.67	1,539,393.77	1,235,563.66	2,070,400.00
COUNTY OPERATIONS TOTAL	15,569,748.09	14,641,562.69	17,111,097.91	19,384,531.54	20,345,882.71	22,474,953.00

Personnel Summary	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
	Actual	Actual	Actual	Actual	Actual	Budget
By Department	Debit (Credit)	Debit (Credit)	Debit (Credit)	Debit (Credit)	Debit (Credit)	Debit (Credit)
SHERIFFS OFFICE	4,531,541.26	4,875,551.52	4,942,251.05	5,138,710.71	5,103,869.52	5,272,458.00
EMERGENCY SERVICES	239,337.61	211,064.90	749,613.55	622,819.49	772,950.75	1,278,074.00
CORONER	69,877.86	73,200.84	74,228.73	75,679.50	75,990.01	77,787.00
COMMUNICATIONS	806,578.48	887,489.28	972,915.12	908,440.50	963,913.38	1,153,279.00
DETENTION CENTER	1,347,834.80	1,522,394.40	1,605,181.97	1,686,974.13	1,911,057.53	2,268,190.00
ANIMAL CONTROL	208,618.56	220,767.54	221,053.69	250,690.89	249,386.77	255,272.00
PRT	200,972.36	240,011.20	248,890.07	248,632.73	249,350.88	259,441.00
HIGH FALLS PARK	132,212.26	159,106.30	177,219.51	188,406.80	184,894.26	188,848.00
SOUTH COVE PARK	113,559.12	169,763.73	170,793.61	179,829.34	171,492.40	177,949.00
CHAU RAM PARK	80,823.66	122,461.43	131,251.41	138,180.47	143,351.46	147,011.00
LIBRARY	983,497.43	937,258.93	910,575.79	998,067.12	982,028.07	1,024,985.00
ASSESSOR	842,348.37	835,763.43	915,244.41	942,701.07	754,918.23	857,569.00
AUDITOR	298,048.09	317,767.02	308,127.86	338,196.64	335,843.76	344,820.00
BOARD OF ASSESSMENT	2,352.30	6,795.81	10,734.73	3,845.17	5,108.85	10,468.00
TAX COLLECTOR	176,238.51	144,872.03	146,907.56	150,500.39	136,062.75	150,792.00
TREASURER	294,419.44	297,341.12	303,876.54	337,153.99	335,010.61	346,981.00
VETERANS AFFAIRS	148,297.84	156,660.37	159,073.22	163,985.72	164,147.27	167,986.00
CLERK OF COURT	506,506.61	546,552.78	404,748.78	489,269.63	523,937.16	539,945.00
PROBATE JUDGE	312,375.69	327,518.76	336,036.33	356,943.68	368,453.28	324,945.00
SOLICITOR	399,928.37	432,203.82	443,012.63	454,932.00	513,743.02	596,456.00
MAGISTRATE	502,997.05	530,080.54	528,324.70	533,266.89	537,040.28	538,325.00
ROAD DEPARTMENT	1,799,750.00	1,891,860.83	1,859,358.93	1,938,428.86	1,876,605.53	2,014,534.00
BUILDING CODES	476,170.72	507,904.79	504,735.69	565,949.44	474,169.22	441,483.00
COUNTY COUNCIL	150,871.45	122,858.44	106,516.45	119,753.28	114,067.51	125,601.00
DELEGATION	59,255.03	61,914.76	63,008.21	64,618.57	63,207.05	66,354.00
ECONOMIC DEVELOPMENT	127,683.04	136,994.27	147,620.79	140,260.28	152,016.11	242,532.00
FINANCE	425,556.05	475,809.05	527,158.30	535,252.85	490,712.29	494,295.00
HUMAN RESOURCES	237,407.58	208,777.69	199,026.81	214,465.08	215,286.38	220,171.00
INFORMATION TECHNOLOGY	357,443.35	327,457.00	175,036.18	226,036.62	574,081.87	611,303.00
PLANNING	159,742.54	200,431.92	210,248.73	183,245.74	185,658.37	195,214.00
PROCUREMENT	213,702.40	188,118.22	170,152.00	173,613.70	174,233.62	178,114.00
FACILITIES MAINTENANCE	409,644.28	485,592.15	440,574.75	464,004.93	464,875.74	531,867.00
REGISTRATION AND ELECTIO	100,554.12	110,558.68	112,703.31	111,970.35	114,205.19	116,974.00
SOIL AND WATER	35,464.45	37,515.21	38,100.13	39,877.27	37,207.27	38,751.00
ADMINISTRATOR	185,034.26	176,607.29	259,198.11	194,819.76	211,211.73	332,321.00
SOLID WASTE	1,647,682.06	1,729,662.49	1,690,041.52	1,709,636.29	1,649,666.26	1,763,275.00
AIRPORT	229,458.19	230,895.91	237,601.52	251,026.38	252,740.48	270,217.00
VEHICLE MAINTENANCE	622,702.18	650,459.53	631,554.96	682,915.46	683,056.65	727,766.00
REGISTER OF DEEDS	268,502.03	213,049.21	241,621.32	259,984.19	223,108.16	228,734.00
ROCK QUARRY	851,777.21	853,198.42	865,325.73	907,780.01	893,156.67	905,444.00
EMERGENCY SERVICES FUND	-	493,771.39	197,804.52	277,593.28	104,966.12	-
COUNTY PERSONNEL TOTA	20,556,766.61	22,118,063.00	22,437,449.22	23,268,459.20	23,436,782.46	25,486,531.00

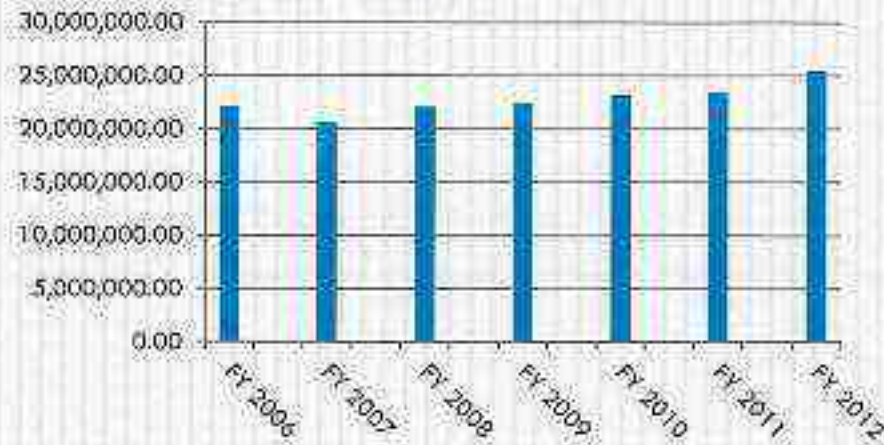
Benefit Summary

By Department

	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget
	Debit (Credit)	Debit (Credit)	Debit (Credit)	Debit (Credit)	Debit (Credit)	Debit (Credit)
SHERIFFS OFFICE	1,245,249.91	1,389,405.71	1,358,849.74	1,548,647.14	1,592,159.11	1,628,996.00
EMERGENCY SERVICES	16,186.58	63,623.58	228,110.93	219,534.76	286,285.59	454,248.00
CORONER	17,102.39	19,027.27	18,703.19	20,151.53	20,744.71	20,925.00
COMMUNICATIONS	211,996.10	247,050.92	261,506.35	279,551.83	289,595.04	332,132.00
DETENTION CENTER	373,583.91	435,295.97	448,534.20	585,675.77	617,959.26	706,357.00
ANIMAL CONTROL	61,392.52	69,476.13	61,510.94	86,706.32	87,262.86	88,586.00
PRT	33,852.19	43,535.15	52,625.74	49,899.80	51,458.46	53,127.00
HIGH FALLS PARK	39,186.04	45,404.52	52,347.35	62,607.61	62,177.82	62,786.00
SOUTH COVE PARK	32,222.67	53,563.46	53,898.39	61,343.66	59,825.93	61,016.00
CHAU RAM PARK	21,369.39	36,705.22	35,872.42	46,461.25	47,476.52	47,986.00
LIBRARY	250,390.06	237,580.54	225,595.97	289,902.58	289,822.29	295,099.00
ASSESSOR	265,899.40	236,176.06	233,175.15	288,341.47	251,097.70	275,423.00
AUDITOR	80,754.13	91,771.36	79,014.91	105,973.29	105,961.61	107,153.00
BOARD OF ASSESSMENT	89.92	71.73	504.17	34.02	198.43	255.00
TAX COLLECTOR	55,722.16	42,370.46	42,531.33	47,510.83	45,502.71	47,782.00
TREASURER	73,773.28	78,391.97	78,480.62	106,680.28	106,375.82	108,184.00
VETERANS AFFAIRS	39,829.12	43,891.16	43,428.28	48,773.37	49,080.39	49,555.00
CLERK OF COURT	132,299.66	145,367.18	92,129.64	134,268.11	154,117.12	158,738.00
PROBATE JUDGE	75,208.33	82,099.59	82,146.81	101,353.44	103,439.30	96,437.00
SOLICITOR	89,267.33	103,704.67	102,562.27	123,125.19	138,647.66	161,163.00
MAGISTRATE	129,915.10	140,125.42	137,604.73	156,124.89	157,760.85	157,103.00
ROAD DEPARTMENT	540,327.64	588,308.11	563,000.51	647,265.81	607,537.00	669,960.00
BUILDING CODES	129,758.22	157,401.31	141,326.40	174,055.45	153,870.08	132,902.00
COUNTY COUNCIL	51,235.69	41,807.79	31,722.51	39,218.85	38,409.82	48,830.00
DELEGATION	14,172.31	15,597.06	15,507.54	17,297.46	17,216.93	17,710.00
ECONOMIC DEVELOPMENT	30,871.28	34,256.82	34,794.37	37,786.14	38,522.30	61,596.00
FINANCE	105,438.26	121,188.99	122,975.16	149,081.67	144,177.97	136,253.00
HUMAN RESOURCES	61,661.46	56,802.90	47,363.65	63,555.77	64,023.92	64,484.00
INFORMATION TECHNOLOGY	98,234.27	78,906.67	84,279.27	65,195.10	156,817.15	170,967.00
PLANNING	36,622.28	48,399.12	57,167.47	52,142.23	52,884.93	54,403.00
PROCUREMENT	56,163.96	47,098.93	37,126.83	49,196.47	49,694.24	49,999.00
FACILITIES MAINTENANCE	118,747.80	154,479.95	135,395.83	154,068.86	156,653.85	176,647.00
REGISTRATION AND ELECTIO	21,653.42	29,674.77	29,588.44	32,824.83	33,090.14	33,251.00
SOIL AND WATER	10,812.45	11,870.26	11,815.26	13,762.07	13,407.90	13,609.00
ADMINISTRATOR	46,237.50	42,944.46	38,893.35	34,716.01	50,168.37	72,877.00
SOLID WASTE	519,833.74	564,782.66	552,368.33	587,113.57	569,520.29	601,680.00
AIRPORT	59,396.92	54,878.88	57,034.74	71,227.61	72,559.26	74,528.00
VEHICLE MAINTENANCE	184,431.37	201,569.69	184,916.67	223,528.40	224,049.33	232,567.00
REGISTER OF DEEDS	66,326.83	56,159.19	62,793.78	77,548.30	64,692.33	65,391.00
ROCK QUARRY	247,842.06	256,484.16	253,905.80	292,530.75	284,013.23	281,399.00
EMERGENCY SERVICES FUND	-	113,523.08	60,187.88	64,054.84	21,217.74	-
COUNTY BENEFIT TOTAL	5,645,057.65	6,280,772.87	6,211,296.92	7,208,837.33	7,329,475.96	7,872,104.00

PERSONNEL EXPENSES

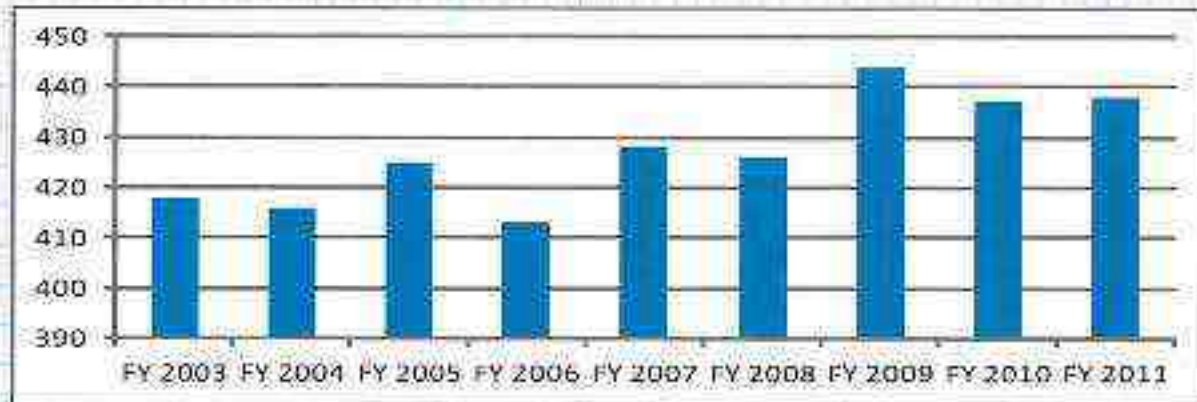
Personnel Summary	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget
COUNTY PERSONNEL TOTAL	22,096,322.00	20,556,766.00	22,118,064.00	22,437,449.00	23,268,459.00	23,436,782.00	25,486,531.00
PERCENT OF TOTAL EXPENSE	50%	57%	60%	57%	55%	54%	53%
COUNTY BENEFIT TOTAL	7,673,473.23	5,645,057.65	6,280,773.82	6,211,296.92	7,208,837.33	7,329,476.00	7,872,104.00
PERCENT OF TOTAL EXPENSE	17%	16%	17%	16%	17%	17%	16%
SALARY TOTAL	14,422,848.77	14,911,708.35	15,837,290.18	16,226,152.08	16,059,621.67	16,107,306.00	17,614,427.00



NUMBER OF PERSONNEL

Number of Personnel

	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
General Government	98	93	98	96	99	97	98	96	95
Public Safety	141	141	148	150	158	158	177	172	173
Transportation	44	45	41	42	42	43	43	43	43
Judicial Services	31	32	31	30	31	32	33	35	36
Health & Welfare	3	4	4	4	4	4	4	4	4
Public Works	50	50	50	44	44	43	40	37	37
Culture & Recreation	32	32	33	28	31	31	31	32	32
Economic Development	2	2	2	2	2	2	2	2	2
Rock Quarry	17	17	18	17	17	16	16	16	16
Total Expenditures Summary	418	416	425	413	428	426	444	437	438



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

Function/Program	Fiscal Year									
	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
General Government										
Administrator	2	2	2	2	2	3	4	2	2	2
County Council	1	1	1	1	1	1	1	1	1	1
Facilities Maintenance	10	10	10	11	11	10	10	10	10	10
Finance	8	9	8	8	7	7	7	8	7	6
Human Resources	4	4	4	4	5	5	5	5	5	5
Information Technology	9	10	8	8	13	11	11	9	3	3
Planning	3	3	3	4	3	2	2	2	2	2
Procurement	3	3	3	3	4	4	5	5	5	4
Register of Deeds	4	4	5	5	5	5	5	5	5	4
Registration and Elections	2	2	2	2	2	2	2	2	2	2
Vehicle Maintenance	14	14	14	15	15	15	16	15	15	15
Assessor	18	17	21	18	14	14	13	13	15	16
Auditor	7	7	7	7	7	7	7	6	16	6
Delinquent Tax Collector	3	3	3	3	4	4	4	4	4	4
Treasurer	7	7	7	6	6	6	6	6	6	6
Public Safety										
Animal Control	6	6	6	6	6	6	5	3	3	3
Building Codes	9	9	11	11	10	10	9	9	10	9
Communications	18	18	18	18	19	17	17	16	16	16
Coroner	1	1	1	1	1	1	1	1	1	1
Detention Center	36	36	36	28	27	25	25	25	25	25
Emergency Services	13	12	16	3	3	3	4	3	3	3
Rural Fire	-	-	-	4	4	4	4	4	3	3
Sheriff's Office	90	90	89	87	88	84	83	80	80	77
Transportation										
Airport	5	5	5	5	5	5	5	5	5	5
Roads and Bridges	38	38	38	38	37	37	36	40	39	39

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

	Fiscal Year									
	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
Judicial Services										
Clerk of Court	10	10	10	11	10	10	10	10	9	9
Magistrate	9	9	9	9	9	9	10	11	11	11
Probate Court	7	6	6	5	5	5	5	5	5	5
Solicitor	10	10	8	7	7	6	6	6	6	7
Health and Welfare										
Legislative Delegation	1	1	1	1	1	1	1	1	1	1
Veteran's Affairs	3	3	3	3	3	3	3	3	2	2
Public Works										
Soil and Water	1	1	1	1	1	1	1	1	1	1
Solid Waste	36	36	39	42	43	43	49	49	49	49
Culture and Recreation										
Library	18	18	18	18	18	18	18	18	18	18
Parks, Recreation, and Tourism	14	14	13	13	13	10	15	14	14	13
Economic Development	2	2	2	2	2	2	2	2	2	2
Enterprise Fund										
Rock Quarry	16	16	16	16	17	17	18	17	17	17
	<u>438</u>	<u>437</u>	<u>444</u>	<u>426</u>	<u>428</u>	<u>413</u>	<u>425</u>	<u>416</u>	<u>418</u>	<u>402</u>

Source: Oconee County Human Resources

Note:

The above counts are based on the budgeted number of full-time equivalent employees for each fiscal year.

REVENUE HISTORY

GENERAL FUND

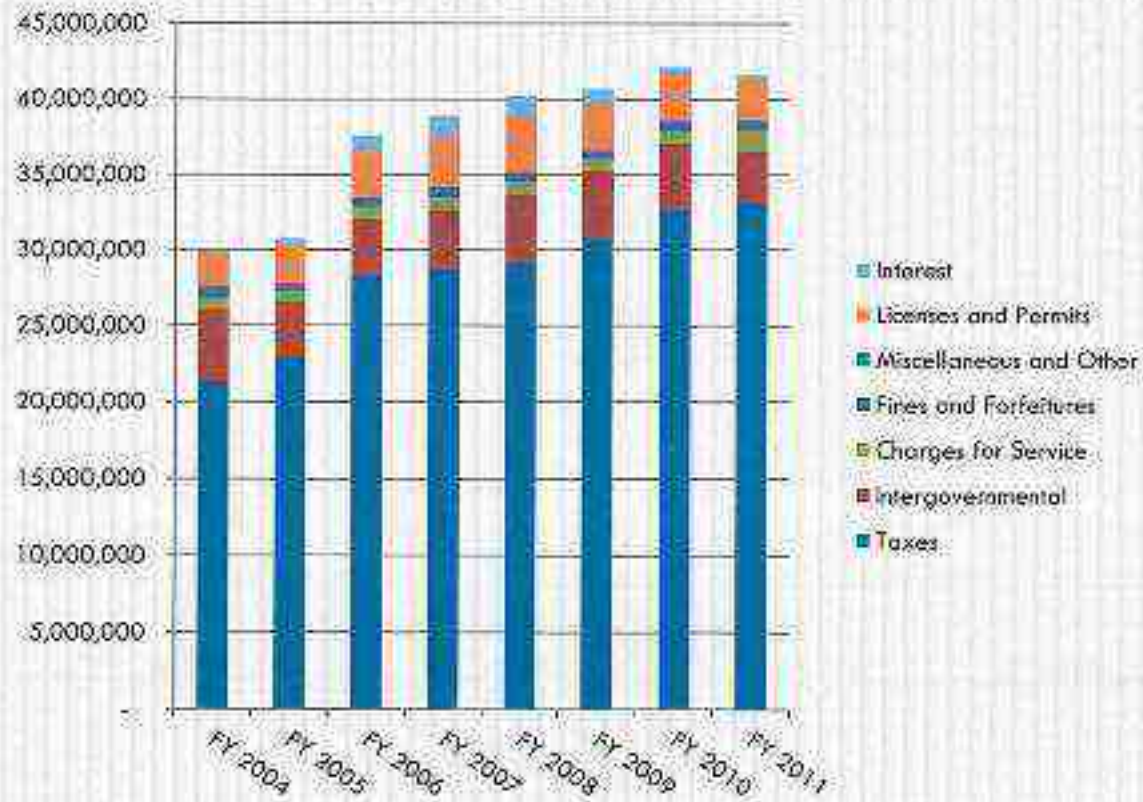
General Fund Revenue History

Name	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
Taxes	19,422,444	21,282,514	22,931,402	28,270,310	28,745,564	29,165,633	30,745,180	32,669,967	33,103,802
Intergovernmental	4,892,953	4,770,835	3,577,849	3,751,742	3,880,461	4,442,153	4,557,239	4,386,082	3,429,861
Charges for Service	662,931	746,806	737,984	835,338	856,400	939,849	775,583	855,538	1,449,809
Fine and Forfeitures	391,008	408,384	382,159	446,981	456,394	551,502	505,571	460,477	397,693
Miscellaneous and Other	118,243	341,543	119,875	171,458	251,331	16,883	0	208,990	218,145
Licenses and Permits	1,845,066	2,223,922	2,546,570	3,060,349	3,230,944	3,709,721	3,073,852	3,062,181	2,649,168
Interest and Fiscal Charges	393,535	162,460	418,661	1,056,415	1,446,220	1,403,582	1,004,668	461,059	358,726
Total	27,726,180	29,936,464	30,714,500	37,592,593	38,867,314	40,229,323	40,662,093	42,104,294	41,607,204

REVENUE HISTORY

GENERAL FUND

REVENUE BY TYPE



MILLAGE RATE TREND

Millage Rate Trend

Direct Rates	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
Operating	54.7	61.8	64.0	68.0	64.3	64.1	64.1	63.9	61.1
Debt Service	7.6	3.0	3.5	4.5	4.1	4.1	4.1	1.4	1.9
Economic Development	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
Tri-County Tech Operations	1.8	2.2	2.1	2.1	2.6	2.1	2.1	2.7	2.1

Assessed Value

Fiscal Year End	Real Property	Personal Property	Other	Total Taxable Assessed Value
2001	113,612,500	43,687,214	147,985,585	305,285,299
2002	146,565,820	44,667,212	151,397,122	342,630,154
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	308,318,820	34,204,632	141,652,366	485,175,818
2011	308,416,974	32,632,445	173,553,229	514,602,648

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

	Fiscal Year									
	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
Oconee County Direct Rates										
Operating	61.1	63.9	64.1	64.1	64.3	68.0	64.0	61.8	54.7	55.1
Debt service	1.9	1.4	4.1	4.1	4.1	4.5	3.5	3.0	7.6	7.1
Economic development	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	-	-	-	-	-
Tri-County Tech operations	2.1	2.7	2.1	2.1	2.6	2.1	2.1	2.2	1.8	1.8
Total County Millage	67.1	70.0	72.3	72.3	73.0	75.6	70.6	68.0	65.1	64.0
Overlapping Rates										
School District										
Operating	107.1	111.4	110.5	109.8	113.0	123.0	120.5	126.0	117.3	116.3
Debt service	31.0	31.0	31.0	31.0	18.0	18.0	13.9	11.0	14.6	14.7
School technology	-	-	-	-	-	-	-	-	-	1.0
Total School Millage	138.1	142.4	141.5	140.8	131.0	141.0	134.4	137.0	131.9	132.0
Special District Rates										
City of Seneca	52.3	52.3	52.3	50.0	50.0	50.0	50.0	50.0	50.0	50.0
City of Salem	32.4	32.4	31.0	30.0	30.0	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	41.3	41.3	40.3	39.0	39.0	39.0	39.0	39.0	39.0	39.0
City of Westminster	90.7	90.7	90.7	88.0	88.0	88.0	88.0	88.0	88.0	88.0
Emergency Services Protection District	2.9	2.9	2.9	2.9	-	-	-	-	-	-
Keowee Fire Special District	14.4	14.5	13.5	14.0	13.7	14.5	14.5	14.5	-	-
Total Direct and Overlapping Rates	523.2	530.5	528.5	521.0	508.7	522.1	510.5	510.5	488.0	487.0

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).

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

Fiscal Year Ended June 30,	Real Property	Personal Property	Other	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Taxable Assessed Value as a Percentage of Actual Taxable Value
2002	\$ 146,565,820	\$ 44,667,212	\$ 151,397,122	\$ 342,630,154	62.2	\$ 5,541,328,450	6.18%
2003	153,714,440	42,937,485	153,188,478	349,840,403	63.3	5,794,628,310	6.04%
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	67.3	8,780,990,487	5.53%
2011	308,416,974	32,632,445	173,553,229	514,602,648	70.0	8,896,160,854	5.78%

Source: Oconee County Auditor

Note:

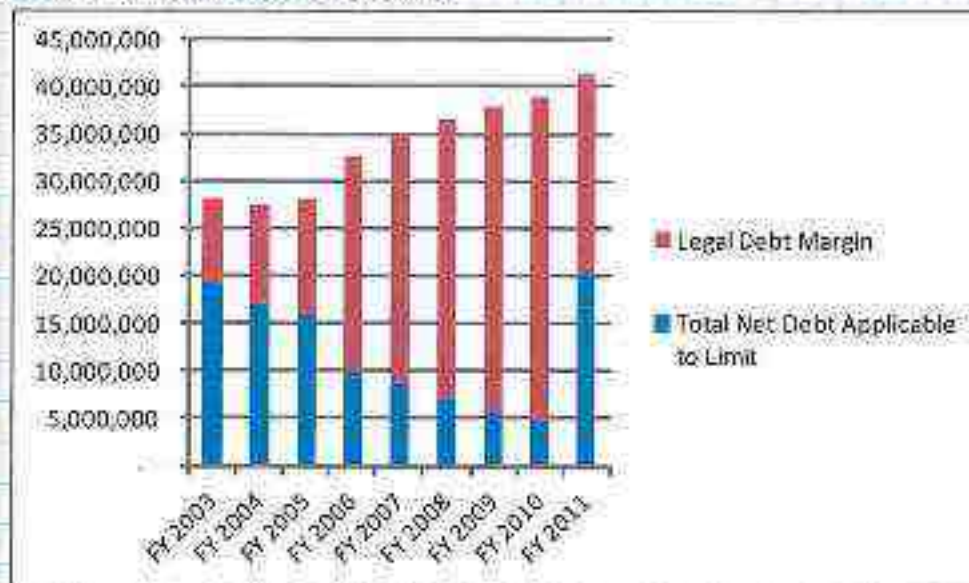
Property in the County was reassessed in fiscal year ended June 30, 2007.

DEBT MARGIN

Debt Margin

	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
Debt Limit*	28,012,006	27,368,058	28,186,805	32,585,731	34,912,181	36,573,266	37,768,262	38,814,065	41,168,212
Total Net Debt Applicable to Limit	19,215,000	17,165,000	15,940,000	10,032,782	8,661,015	7,194,310	5,589,155	4,857,888	20,261,341
Legal Debt Margin	8,797,006	10,203,058	12,246,805	22,552,949	26,251,166	29,378,956	32,179,107	33,956,177	20,906,871

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



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

Legal Debt Margin Calculation for Fiscal Year 2011	
Assessed valuation	\$ 514,602,648
Debt limit - 8 percent of total assessed value	\$ 41,168,212
Debt applicable to limit:	
General obligation bonds	21,480,000
Less: amount set aside for repayment of general obligation bonds	<u>(1,218,659)</u>
Debt qualifying for margin	<u>20,261,341</u>
Legal debt margin	<u>\$ 20,906,871</u>

	Fiscal Year									
	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
Debt Limit*	\$ 41,168,212	\$ 38,814,065	\$ 37,768,262	\$ 36,573,266	\$ 34,912,181	\$ 32,585,731	\$ 28,186,805	\$ 27,368,058	\$ 28,012,006	\$ 27,410,412
Total Net Debt Applicable to Limit	<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>	<u>19,215,000</u>	<u>15,665,000</u>
Legal Debt Margin	<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>	<u>\$ 8,797,006</u>	<u>\$ 11,745,412</u>
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	49.22%	12.52%	14.80%	19.67%	24.81%	30.79%	56.55%	62.72%	68.60%	57.15%

Source: Oconee County Auditor and Oconee County Treasurer

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

Note:

Under South Carolina State 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

	General Fund	Fire Fund	Capital Projects	Economic Development	Other Govt.	Total
Cash	7,114,859	2,118,211	4,699,479	2,183,409	4,078,450	20,194,408
Investments	14,133,032	-	16,406,328	-	-	30,539,360
Other Non-Cash Assets	7,398,158	34,305	1,786,411	4,017,723	1,574,806	14,812,203
Total	28,646,049	2,152,516	22,892,218	6,201,132	5,653,056	65,544,971
Outstanding Liabilities	(3,473,998)	(24,989)	(2,624,623)	(852,923)	(1,113,009)	(8,089,542)
Fund Balances						
Nonspendable						
Inventories	186,514	-	-	-	-	186,514
Prepays	330,155	-	-	37,500	764,936	1,132,591
Assets held for resale	2,754,025	-	-	3,980,223	-	6,734,248
Long term portion of receivables	119,587	-	-	-	-	119,587
Long term portion of advances	1,434,609	-	-	-	-	1,434,609
Restricted						
Public Safety	-	2,127,527	-	-	767,609	2,895,136
Debt Service	-	-	-	-	1,218,659	1,218,659
Capital Projects	-	-	18,762,434	-	-	18,762,434
Culture and Recreation	-	-	-	-	78,871	78,871
Other Purposes	-	-	-	-	44,944	44,944
Assigned						
Solid Waste Reserve	2,811,628	-	-	-	-	2,811,628
Health Care Reserve	3,215,644	-	-	-	-	3,215,644
Subsequent Year's Budget	1,311,624	-	-	-	-	1,311,624
Capital Projects	-	-	2,505,161	1,330,486	1,069,648	3,905,295
Transportation	-	-	-	-	679,329	679,329
Public Safety	-	-	-	-	2,535	2,535
Education	-	-	-	-	133,467	133,467
Unassigned	13,008,265	-	-	-	(219,951)	12,788,314
Total Funds	25,172,051	2,127,527	20,267,595	5,348,209	4,540,047	57,455,429

Oconee County, South Carolina
Fund Balances of Governmental Funds
Last Ten Fiscal Years

	Fiscal Year									
	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
General Fund										
Reserved	\$ -	\$ 4,734,890	\$ 590,626	\$ 179,781	\$ 599,901	\$ 679,695	\$ 891,340	\$ 1,663,936	\$ 2,335,930	\$ 4,853,590
Unreserved	-	19,663,178	22,832,404	18,107,692	12,868,375	13,918,914	10,530,439	8,888,837	7,910,410	7,272,779
Nonspendable	4,824,890	-	-	-	-	-	-	-	-	-
Assigned	7,338,896	-	-	-	-	-	-	-	-	-
Unassigned	13,008,265	-	-	-	-	-	-	-	-	-
Total General Fund	25,172,051	24,398,068	23,423,030	18,287,473	13,468,276	14,598,609	11,421,779	10,552,773	10,246,340	12,126,369
All Other Governmental Funds										
Reserved	-	18,103,322	11,422,123	11,265,793	10,196,048	1,885,917	1,181,612	2,664,108	6,067,052	7,572,480
Unreserved, reported in:										
Capital projects	-	-	2,962,854	4,459,452	965,737	1,026,126	999,227	699,946	670,992	741,270
Debt service funds	-	-	-	-	-	-	1,193,315	1,950,290	3,836,757	-
Special revenue funds	-	2,471,822	-	-	-	3,847,185	5,646,333	3,798,916	1,189,989	5,285,591
Nonspendable	4,782,659	-	-	-	-	-	-	-	-	-
Restricted	23,000,044	-	-	-	-	-	-	-	-	-
Assigned	4,720,626	-	-	-	-	-	-	-	-	-
Unassigned	(219,951)	-	-	-	-	-	-	-	-	-
Total All Other Governmental Funds	32,283,378	20,575,144	14,384,977	15,725,245	11,161,785	6,759,228	9,020,487	9,113,260	11,764,790	13,599,341
Total Governmental Fund Balance	\$ 57,455,429	\$ 44,973,212	\$ 37,808,007	\$ 34,012,718	\$ 24,630,061	\$ 21,357,837	\$ 20,442,266	\$ 19,666,033	\$ 22,011,130	\$ 25,725,710

Note:

The presentation of fund balance changed in 2011 as a result of the implementation of GASB 54.

OCONEE COUNTY, SOUTH CAROLINA
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2011

	General	Emergency Services Protection District	Capital Projects	Economic Development	Other Governmental Funds	Total Governmental Funds
Assets						
Cash	\$ 7,114,859	\$ 2,118,211	\$ 4,699,479	\$ 2,183,409	\$ 4,078,450	\$ 20,194,408
Investments	14,133,032	-	16,406,328	-	-	30,539,360
Receivables						
Taxes - net	978,560	34,305	-	-	72,233	1,085,098
Accounts	685,537	-	-	-	59,306	744,843
Intergovernmental	942,028	-	1,786,411	-	574,971	3,303,410
Accrued interest receivable	57,375	-	-	-	-	57,375
Advances to other funds	1,463,964	-	-	-	-	1,463,964
Prepays	330,155	-	-	37,500	764,936	1,132,591
Inventories	186,514	-	-	-	-	186,514
Seized assets	-	-	-	-	103,160	103,160
Assets held for sale	2,754,025	-	-	3,980,223	-	6,734,248
	<u>\$ 28,646,049</u>	<u>\$ 2,152,516</u>	<u>\$ 22,892,218</u>	<u>\$ 6,201,132</u>	<u>\$ 5,653,056</u>	<u>\$ 65,544,971</u>
Liabilities						
Accounts payable	\$ 2,401,879	\$ -	\$ 267,544	\$ 102,923	\$ 102,322	\$ 2,874,668
Bank overdrafts	-	-	-	-	188,688	188,688
Retainage payable	164,359	-	482,077	-	25,170	671,606
Accrued payroll liabilities	170,276	124	-	-	1,521	171,921
Deferred revenue						
Property taxes	727,479	24,865	-	-	53,307	805,651
Intergovernmental	-	-	1,786,411	-	426,327	2,212,738
Other	10,005	-	-	-	103,160	113,165
Unearned revenues	-	-	88,591	-	32,514	121,105
Advances from other funds	-	-	-	750,000	180,000	930,000
	<u>3,473,998</u>	<u>24,989</u>	<u>2,624,623</u>	<u>852,923</u>	<u>1,113,009</u>	<u>8,089,542</u>
Fund Balances						
Nonspendable						
Inventories	186,514	-	-	-	-	186,514
Prepays	330,155	-	-	37,500	764,936	1,132,591
Assets held for resale	2,754,025	-	-	3,980,223	-	6,734,248
Long-term portion of receivables	119,587	-	-	-	-	119,587
Long-term portion of advances	1,434,609	-	-	-	-	1,434,609
Restricted						
Public safety	-	2,127,527	-	-	767,609	2,895,136
Debt service	-	-	-	-	1,218,659	1,218,659
Capital projects	-	-	18,762,434	-	-	18,762,434
Culture and recreation	-	-	-	-	78,871	78,871
Other purposes	-	-	-	-	44,944	44,944
Assigned						
Solid waste reserve	2,811,628	-	-	-	-	2,811,628
Health care reserve	3,215,644	-	-	-	-	3,215,644
Subsequent year's budget	1,311,624	-	-	-	-	1,311,624
Capital projects	-	-	1,505,161	1,330,486	1,069,648	3,905,295
Transportation	-	-	-	-	679,329	679,329
Public safety	-	-	-	-	2,535	2,535
Education	-	-	-	-	133,467	133,467
Unassigned	13,008,265	-	-	-	(219,951)	12,788,314
	<u>25,172,051</u>	<u>2,127,527</u>	<u>20,267,595</u>	<u>5,348,209</u>	<u>4,540,047</u>	<u>57,455,429</u>
	<u>\$ 28,646,049</u>	<u>\$ 2,152,516</u>	<u>\$ 22,892,218</u>	<u>\$ 6,201,132</u>	<u>\$ 5,653,056</u>	<u>\$ 65,544,971</u>

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

CAPITAL PROJECTS FUND

Capital Projects Fund

Capital Projects Fund	
Total Capital Project Funds Per FY 2011 Financial Statement	20,267,595
Detention Center	16,252,896
Reserved for Encumbrances	1,505,161
Reserved for Capital Outlay	2,509,538

CAPITAL PROJECTS FUND

<u>CAPITAL PROJECTS</u>	<u>Available Funds</u>
Communications Center	12,726.46
911 Equipment APCO Grant	(1,104.24)
Detention Center	16,252,896.41
OC Emergency Building	170,613.60
Chau Ram House	50,000.00
OC Library - Seneca Branch	42,674.07
Expansion	16,061.79
Assessor's Mobile Video	77,504.94
4th Floor Courthouse Renovation	16,060.20
Probate Judge	135,000.00
Jenkins Bridge	56,173.63
Cobb Bridge	1,091,563.58
Airport Development	188,119.00

<u>CAPITAL PROJECTS</u>	<u>Available Funds</u>
IT Capital Project (Generator)	113,841.14
GIS Mapping Final Phase	6,419.87
GIS Digitized Maps	89.92
Tax Center Project	69,250.16
Strawberry Farm Convenience Ctr.	14,205.54
Airport Land Acquisition	130,150.00
T-Hangar Escrow Reserve Building	292,386.17
Pointe West Project	2,509,538.05
Other Funds Approved	182,500.44
Pine Street Capital Projects	87,545.68
Anticipated Deferred Revenue	(2,190,992.36)
Tri-County Landfill	944,370.00
Total	20,267,594.05

BUDGET CALENDAR

January 2012

- 4-25 Preparation of budget packets for Department Heads
26 Department Head meeting to discuss the budget process 10:00 AM

February 2012

- 7 Strategic Planning Retreat
17 FY12-13 budget regular packets due from Department Heads
20-29 Department requests combined
28 Budget, Finance & Administration Committee 6:30 PM
28 Projected Revenue Baseballs

March 2012

- 1-2 Department requests combined
5-9 Budget review by Administrator
13 Tri-County Technical College Presentation
12-16 Administrator meetings with Department Heads
19-23 Preparation of Administrator Budget
27 Administrator Budget Presentation to County Council Special Meeting (Chambers) 6:00 PM

April 2012

- 2-6 Feedback to Department Heads on Budget Presentation
17 School District of Osceola County Presentation
24 Budget, Finance & Administration Committee 6:30 PM

May 2012

- 1 1st Reading County Council Regular Meeting (Chambers) 6:00 PM
6 Budget, Finance & Administration Committee 6:30 PM
18 2nd Reading County Council Regular Meeting (Chambers) 6:00 PM

June 2012

- ~~11~~ Public Hearing - Special Council Meeting (Chambers) 6:00
19 3rd and Final Reading County Council Meeting (Chambers) 6:00 PM

REVENUE PROJECTIONS

	FY 2008 Actuals	FY 2008 Actuals	FY 2010 Actuals	FY 2011 Actuals	FY 2012 Projected	FY 2013 Projected
Accommodations Tax	28,856	29,906	-	-	-	-
Airport	659,017	466,213	537,654	678,294	725,000	800,000
Animal Control	36,931	59,551	74,551	68,918	36,000	38,000
Building Codes	817,517	515,063	463,168	358,432	305,000	311,000
Clerk of Court	335,265	413,911	526,484	457,795	400,000	400,000
Franchise Fee	64,556	54,543	207,414	133,555	90,000	100,000
Interest	1,065,173	1,004,668	461,059	358,725	197,000	187,000
Intergovernmental	178,673	616,615	1,098,127	614,128	661,509	635,980
Library	36,129	35,305	40,519	41,314	40,740	40,700
Magistrate	643,167	597,355	548,893	480,774	403,080	402,600
Misc	187,678	226,963	332,067	343,281	230,976	285,063
Parks	291,232	300,169	307,883	334,994	225,000	287,500
Planning	5,510	2,360	630	1,914	500	-
Probate Court	126,268	126,196	179,279	138,278	176,000	176,000
Property Taxes	29,085,655	30,678,506	32,231,849	32,563,333	31,000,000	31,500,000
Register of Deeds	913,997	594,615	509,348	454,100	442,000	440,000
Rent	23,800	21,600	22,817	22,846	14,724	15,400
Road	2,920	2,359	1,485	1,766	1,838	2,000
Salary Supplement	151,907	205,968	165,680	163,479	165,491	170,000
Sheriff	28,786	28,547	35,799	27,672	12,684	13,000
Solid Waste	1,183,422	1,094,550	859,453	1,180,979	1,062,000	1,077,400
State Aid	3,816,253	3,639,338	3,038,376	2,577,845	2,340,571	2,500,000
Grand Total	39,662,710	40,714,303	41,642,337	41,002,422	38,530,113	39,181,643



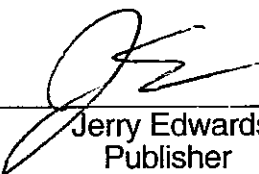
Questions ?

PUBLISHER'S AFFIDAVIT

**STATE OF SOUTH CAROLINA
COUNTY OF OCONEE**

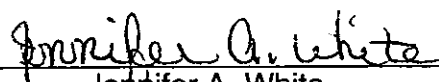
**IN RE: Oconee County Council
 Budget, Finance & Administration
 Committee Meeting
 February 28, 2012**

BEFORE ME the undersigned, a Notary Public for the State and County above named, this day personally came before me, Jerry Edwards, who being first duly sworn according to law, says that he is the Publisher of **THE JOURNAL**, a newspaper published Tuesday through Saturday in Seneca, SC and distributed in **Oconee County, Pickens County** and the Pendleton area of **Anderson County** and the notice (of which the annexed is a true copy) was inserted in said paper on February 18, 2012 and the rate charged therefore is not in excess of the regular rates charged private individuals for similar insertions.



Jerry Edwards
Publisher

Subscribed and sworn to before me this
20th day of February A.D. 2012



Jennifer A. White
Notary Public for South Carolina
My Commission Expires: 05/18/2014

REAL ESTATE/RENT

BEST DEAL IN TOWN
1BR-2205 • 2BR-2305
Ask About Our
Weekly Specials:
Furniture/Power Pkgs.
On CAT Bus Route.
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APPLICATIONS BEING ACCEPTED
\$2+ yrs. Rent based on income.
CAT bus route.
Sloan Street Housing
Seneca
886-9988



AFFORDABLE SENIOR HOUSING
62 yrs +
Efficiency & 1BR apts
Field Village Apts
Vicki 884-885-1077 or
TDD 1-800-735-2905



SIXTY-TWO PLAZA APTS.
Many amenities!
Age 62 +
Rent Based on
Income ~ 1BR & Eff.
Call 633-2044 or
004-633-8883 - EHO.
Available now!



SPRINGBROOK APARTMENTS WELCOMES YOU HOME!!

Located in the heart of Seneca, Springbrook offers a great location, with on-site management. Stop by SPRINGBROOK today and find out how little it will cost to live in one of the nicest communities in the Seneca area. Call Eric at (864) 882-8832 for more information about the MOVE-IN SPECIAL! Section 8 vouchers & transfers welcomed. Equal Housing Opportunity. Professionally managed by Partnership Property Management.

88 HOUSES FOR RENT/LEASE

REAL ESTATE/SALES

PUBLISHER'S NOTICE

All real estate advertising in this newspaper is subject to the Federal Fair Housing Act of 1968 which makes it illegal to advertise "any preference, limitation or discrimination" based on race, color, religion, sex, handicap, familial status or national origin, or intention to make any such preference, limitation or discrimination.

This newspaper will not knowingly accept any advertising for real estate which is in violation of the law. Our readers are hereby informed that all dwellings advertised in this newspaper are available on an equal opportunity basis.

114 WATERFRONT PROPERTY



Waterfront Cottages
LAKE KEOWEE, SC
Magnificent Views,
Golf, Luxury
Amenities, Lodge,
Pool, Fitness Center,
Boat Slips and More.
New & Resale
Cottages
From \$130,000
to \$390,000
1-800-889-1133
www.backwater
landings.com
<http://www.backwaterlandings.com>

WATERFRONT PROPERTY SALE!

Waterfront Property on Beautiful Lake Russell as low as \$100/month!
• 1 Acre Waterfront was \$20,400. Now \$19,995
• 2.1 Acre waterfront was \$49,900. Now \$24,880
• 4 Acre Waterfront was \$69,900. Now \$32,750
Only one hour from Seneca, Walhalla or Westminster
• Owner Financing Avail
• Deep Discounts
• Limited Supply
everGREEN Properties
Call Now!
866-902-1675

TRANSPORTATION

157 VANS

2002 DODGE

Conversion van for wheelchair. Hydraulic knocker, pocket ramp. 79760 miles. \$7000. 864-873-9142.

159 TRUCKS

1985 TOYOTA TRUCK, 1 ton, EPI, 9'x5' Lowes trailer, 4 wheels w/steers that fit BMW, Honda etc. All for \$2,500. 862-3685.

160 WANTED TO BUY



ALL JUNK CARS.
We pay \$25 - \$1000 for cars, trucks, buses
• Same Day • Free Pickup • Cash Paid
864-544-3789
864-375-3001

WANTED

Junk Cars - Trucks



Up to \$1200
7 days a week
will pay cash & pick-up same day
864-280-3519

161 AUTOS FOR SALE

1991 FORD ESCORT, 2DR, 4cyl, A/T, A/C, 163K. Replaced: tires, brakes, radiator, alternator, timing belt, water pump. \$1950 (864)843-7870.

LEGALS

The Budget, Finance & Administration Committee will hold a Meeting on Tuesday, February 26, 2012 at 5:30 p.m. in Council Chambers, Oconee County Administrative Offices, 415 S. Pine Street, Walhalla, SC to discuss various issues.

LEGALS

PUBLIC NOTICE

City of Seneca
221 East North
First Street
Seneca, SC 29678
Invitation for bids

The City of Seneca, Oconee County, South Carolina, will receive sealed bids for the construction of Project 42012-001 IFS: South Cove Road Water Main unit 2-00, P.M. on Thursday, March 1, 2012 in the Council Chambers, at which time and place all bids will be opened and read aloud in public. This project is to be bid as one (1) division of work. The Contract will be awarded to the responsible bidder producing the lowest total bid.

PROJECT DESCRIPTION:

The proposed project is the abandonment of an existing 6-inch water main, and requires the transfer of services and connections to a 24-inch (DIP) ductile iron pipe. Project shall include all reconnections, associated appurtenances, and work tasks. All work being in proximity to the City of Seneca along that portion of South Cove Road (S-37-809) from the intersection of Keowee School Road (S-C-188) to the ending point at Lake Keowee Lane (S-800), with all the intersecting streets.

DOCUMENTS AVAILABLE:

Copies of the project drawings, specifications, and bid documents are available at the City of Seneca Municipal Building, 221 East North First Street, Seneca, SC (M-F, 8am-5pm, EXCEPT CITY HOLIDAYS) until the Bid Closing 2:00 P.M. Thursday, March 1, 2012. All Bidders are required to purchase project Bid Package documents from the City of Seneca.

A \$30.00 (non-refundable) payment for each set of the Bid Package is required.

SECURITY:

Bidders must deposit security with all bids.