

NOTICE

The Union County Council will hold a Public Hearing for the purpose of receiving public comment regarding an ordinance authorizing 1) a FILOT between Union County and Lockhart Power (previously identified as Project Lightning), 2) the benefits of a multi-county industrial or business park to be made available to the company and the project and 3) all other matters relating thereto. The public hearing will be held in the Grand Jury Room of the Union County Courthouse located at 210 West Main Street Union, SC 29379 at 5:15 PM on Tuesday December 12, 2023. The public is invited to attend.

NOTICE

The Union County Council will hold their regular monthly meeting on Tuesday, December 12 2023 in the Grand Jury Room at the Courthouse at 210 West Main Street at 5:30 p.m. The public is invited to attend and the meeting will be live streamed to www.facebook.com/GearUpUnionSC.

AGENDA
REGULAR MONTHLY MEETING OF THE UNION COUNTY COUNCIL
GRAND JURY ROOM AT 210 W. MAIN STREET
UNION, S. C. 29379
TUESDAY, DECEMBER 12, 2023 at 5:30 p.m.
Live Stream to www.facebook.com/GearUpUnionSC

Call to Order.

Invocation and Pledge of Allegiance.

Roll Call.

Approval of Minutes

Service Awards

1. Consider scheduling a joint meeting of Council, and the Union County School Board to receive an update from the SCC Committee

Elected Officials:

Treasurer – Deborah E. Robertson

Auditor – Brad Valentine

Clerk of Court – Melanie Lawson

Probate Judge – Toni Allen

Sheriff – Jeff Bailey

Coroner- William Holcombe

Ordinance, 3rd Reading, FILOT for Project Lightning

Supervisor's Report.

Call for other Committee Reports (Consider Recommendation from Finance Committee to establish Capital fund)

Council announcements. (Reminder of January training, and to be considering who should serve on Regional Tourism Project committee)

Adjourn.

UNION COUNTY
ORDINANCE NO. __-__-__

AN ORDINANCE AUTHORIZING (1) THE EXECUTION AND DELIVERY OF A FEE IN LIEU OF TAX AGREEMENT BY AND BETWEEN UNION COUNTY, SOUTH CAROLINA (THE "COUNTY") AND LOCKHART POWER COMPANY, A COMPANY PREVIOUSLY IDENTIFIED AS PROJECT LIGHTNING, ACTING FOR ITSELF, ONE OR MORE AFFILIATES AND/OR OTHER PROJECT SPONSORS (COLLECTIVELY, THE "COMPANY"), PURSUANT TO WHICH THE COUNTY SHALL COVENANT TO ACCEPT CERTAIN NEGOTIATED FEES IN LIEU OF AD VALOREM TAXES WITH RESPECT TO THE ESTABLISHMENT AND/OR EXPANSION OF CERTAIN FACILITIES AT ONE OR MORE LOCATIONS IN THE COUNTY (COLLECTIVELY, THE "PROJECT"); (2) THE BENEFITS OF A MULTI-COUNTY INDUSTRIAL OR BUSINESS PARK TO BE MADE AVAILABLE TO THE COMPANY AND THE PROJECT; AND (3) OTHER MATTERS RELATING THERETO.

WHEREAS, Union County, South Carolina (the "County"), acting by and through its County Council (the "Council"), is authorized and empowered under and pursuant to the provisions of the Code of Laws of South Carolina 1976, as amended (the "Code"), particularly Title 12, Chapter 44 of the Code (the "Negotiated FILOT Act") and Title 4, Chapter 1 of the Code (the "Multi-County Park Act" or, as to Section 4-1-175 thereof, (collectively, the "Act") and by Article VIII, Section 13(D) of the South Carolina Constitution: (i) to enter into agreements with certain investors to construct, operate, maintain, and improve certain projects through which the economic development of the State of South Carolina (the "State") will be promoted and trade developed by inducing manufacturing and commercial enterprises to locate and remain in the State and thus utilize and employ the manpower, agricultural products, and natural resources of the State; (ii) to covenant with such investors to accept certain fee in lieu of *ad valorem* tax payments ("FILOT Payments"), including, but not limited to, negotiated FILOT payments made pursuant to the Negotiated FILOT Act, with respect to a project; and (iii) to create, in conjunction with one or more other counties, a multi-county industrial or business park in order to afford certain enhanced income tax credits to such investors; and

WHEREAS, Lockhart Power Company, a corporation organized and existing under the laws of the State of South Carolina, and a company previously identified as Project Lightning, acting for itself or one or more affiliates and/or other project sponsors (collectively, the "Company"), is considering the establishment and/or expansion of certain improvements and infrastructure for the generation and/or transmission of electricity at one or more locations in the County (the "Project"), and anticipates that, should its plans proceed as expected, it will invest, or cause to be invested, at least \$12,400,000 in the Project, in the aggregate; and

WHEREAS, based on information provided to the County by the Company, the County has determined that the Project would subserve the purposes of the Act and has made certain findings pertaining thereto in accordance with the Act; and

WHEREAS, in accordance with such findings and determinations and in order to induce the Company to locate the Project in the County, the Council adopted a Resolution on November 14, 2023 (the "Inducement Resolution"), whereby the County agreed to provide the benefits of a negotiated FILOT, and a multi-county industrial or business park; and

WHEREAS, the County and the Company have agreed to the specific terms and conditions of such arrangements as set forth herein and in a Fee in Lieu of Tax Agreement by and between the County and the Company with respect to the Project (the "Incentive Agreement"), the form of which Incentive Agreement is presented to this meeting, and which Incentive Agreement is to be dated as of December 12, 2023 or such other date as the parties may agree; and

WHEREAS, it appears that the Incentive Agreement now before this meeting is in appropriate form and is an appropriate instrument to be executed and delivered by the County for the purposes intended.

NOW, THEREFORE, BE IT ORDAINED by the Council, as follows:

Section 1. As contemplated by Section 12-44-40(I) of the Negotiated FILOT Act, the findings and determinations set forth in the Inducement Resolution are hereby ratified and confirmed. In the event of any disparity or ambiguity between the terms and provisions of the Inducement Resolution and the terms and provisions of this Ordinance and the Incentive Agreement, the terms and provisions of this Ordinance and the Incentive Agreement shall control. Capitalized terms used and not otherwise defined herein shall have the meanings ascribed thereto in the Incentive Agreement. Additionally, based on information provided to the County by the Company with respect to the Project, the County makes the following findings and determinations:

(a) The Project will constitute a "project" within the meaning of the Negotiated FILOT Act; and

(b) The Project, and the County's actions herein, will subserve the purposes of the Negotiated FILOT Act; and

(c) The Project is anticipated to benefit the general public welfare of the State and the County by providing services, employment, recreation, or other public benefits not otherwise provided locally; and

(d) The Project gives rise to no pecuniary liability of the County or incorporated municipality or a charge against its general credit or taxing power; and

(e) The purposes to be accomplished by the Project are proper governmental and public purposes; and

(f) The benefits of the Project are greater than the costs.

Section 2.

(a) The County hereby agrees to enter into the Incentive Agreement, which agreement shall be in the form of a fee agreement, pursuant to the Negotiated FILOT Act,

whereby the Company will agree to satisfy, or cause to be satisfied, certain investment and/or job creation requirements with respect to the Project within certain prescribed time periods and the County will agree to accept certain negotiated FILOT payments with respect to the Project (the "Negotiated FILOT"), as set forth in **Section 2(b)** hereof and in accordance with the terms of the Incentive Agreement.

(b)

(i) The Negotiated FILOT shall be determined using: (1) an assessment ratio of 6%, (2) the lowest millage rate or millage rates allowed with respect to the Project pursuant to Section 12-44-50(A)(1)(d) of the Negotiated FILOT Act, and which, based on the property comprising the Land as of the original execution and delivery of the Incentive Agreement, the County and the Company is as set forth in the Incentive Agreement, and, which millage rate or millage rates shall be fixed pursuant to Section 12-44-50(A)(1)(b)(i) of the Negotiated FILOT Act for the full term of the Negotiated FILOT; (3) the fair market value of the Project, as determined in accordance with Section 12-44-50(A)(1)(c) of the Negotiated FILOT Act; and (4) and such other terms and conditions as will be specified in the Incentive Agreement, including, without limitation, that the Company, in its sole discretion, may dispose of property and replace property subject to Negotiated FILOT payments to the maximum extent permitted by the Negotiated FILOT Act.

(ii) The Negotiated FILOT shall be calculated as provided in this **Section 2(b)** for all Negotiated FILOT Property placed in service during the Investment Period. For each annual increment of investment in Negotiated FILOT Property, the annual Negotiated FILOT payments shall be payable for a payment period of thirty (30) years, all in accordance with Section 12-44-30(21) of the Negotiated FILOT Act. Accordingly, if such Negotiated FILOT Property is placed in service during more than one year, each year's investment during the Investment Period shall be subject to the Negotiated FILOT for a payment period of thirty (30) years.

Section 3. The County agrees to designate the Project as part of a multi-county industrial or business park established pursuant to the Multi-County Park Act and Article VIII, Section 13(D) of the State Constitution, if not already so designated, and agrees to maintain the Project within the boundaries of the such a multi-county industrial or business park on terms for the duration for the Incentive Agreement.

Section 4. The form, provisions, terms, and conditions of the Incentive Agreement presented to this meeting and filed with the Clerk to the Council are hereby approved, and all of the provisions, terms, and conditions thereof are hereby incorporated herein by reference as if the Incentive Agreement was set out in this Ordinance in its entirety. The Chairman of the Council is hereby authorized, empowered, and directed to execute the Incentive Agreement in the name and on behalf of the County; the Clerk to the Council is hereby authorized, empowered and directed to attest the same; and the Chairman of the Council is further authorized, empowered, and directed

to deliver the Incentive Agreement to the Company. The Incentive Agreement is to be in substantially the form now before this meeting and hereby approved, or with such changes therein as shall not materially adversely affect the rights of the County thereunder and as shall be approved by the official or officials of the County executing the same, upon the advice of counsel, their execution thereof to constitute conclusive evidence of their approval of any and all changes or revisions therein from the form of the Incentive Agreement now before this meeting.

Section 5. The Chairman of the Council, the County Administrator of the County, and the Clerk to the Council, for and on behalf of the County, are hereby each authorized, empowered, and directed to do any and all things necessary or proper to effect the performance of all obligations of the County under and pursuant to Incentive Agreement.

Section 6. The provisions of this Ordinance are hereby declared to be separable and if any section, phrase, or provision shall for any reason be declared by a court of competent jurisdiction to be invalid or unenforceable, such declaration shall not affect the validity of the remainder of the sections, phrases, and provisions hereunder.

Section 7. All orders, ordinances, resolutions, and parts thereof in conflict herewith are to the extent of such conflict hereby repealed. This Ordinance shall take effect and be in full force from and after its passage and approval.

[End of Ordinance]

Enacted and approved, in meeting duly assembled, this 12th day of December, 2023.

UNION COUNTY, SOUTH CAROLINA

By: _____
Phillip Russell, II, Chairman, County Council
Union County, South Carolina

[SEAL]

Attest:

By: _____
Kindra Horne, Clerk to County Council
Union County, South Carolina

First Reading: October 10, 2023
Second Reading: November 14, 2023
Public Hearing: December 12, 2023
Third Reading: December 12, 2023

FEE IN LIEU OF TAX AND INCENTIVE AGREEMENT

between

UNION COUNTY, SOUTH CAROLINA

and

LOCKHART POWER COMPANY

Dated as of December 12, 2023

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FEE IN LIEU OF TAX AND INCENTIVE AGREEMENT

THIS FEE IN LIEU OF TAX AND INCENTIVE AGREEMENT (this "Agreement") dated as of December 12, 2023, by and between UNION COUNTY, SOUTH CAROLINA, a body politic and corporate and a political subdivision of the State of South Carolina (the "County"), and Lockhart Power Company, a corporation organized and existing under the laws of the State of South Carolina, and a company previously identified as PROJECT LIGHTNING, acting for itself, one or more affiliates, and/or other project sponsors (collectively, the "Company").

W I T N E S S E T H:

WHEREAS, the County, acting by and through its County Council (the "Council"), is authorized and empowered under and pursuant to the provisions of the Code of Laws of South Carolina 1976, as amended (the "Code"), and particularly Title 12, Chapter 44 of the Code (the "Negotiated FILOT Act") and Title 4, Chapter 1 of the Code (the "Multi-County Park Act" and, together with the Negotiated FILOT Act, the "Act") and by Article VIII, Section 13(D) of the South Carolina Constitution: (i) to enter into agreements with certain investors to construct, operate, maintain, and improve certain projects through which the economic development of the State of South Carolina (the "State") will be promoted and trade developed by inducing manufacturing and commercial enterprises to locate and remain in the State and thus utilize and employ the manpower, agricultural products, and natural resources of the State; (ii) to covenant with such investors to accept certain fee in lieu of *ad valorem* tax ("FILOT") payments, including, but not limited to, negotiated FILOT payments made pursuant to the Negotiated FILOT Act, with respect to a project; and (iii) to create, in conjunction with one or more other counties, a multi-county industrial or business park in order to afford certain enhanced income tax credits to such investors; and

WHEREAS, the Company is considering the establishment and/or expansion of certain improvements and infrastructure for the generation and/or transmission of electricity at one or more locations in the County (the "Project"), and anticipates that, should its plans proceed as expected, it will invest, or cause to be invested, at least \$12,400,000 in the Project, in the aggregate by the end of the Compliance Period (as defined herein), as set forth in greater detail herein; and

WHEREAS, the County has determined the Project will subserve the purposes of the Act and has made certain findings pertaining thereto in accordance with the Act; and

WHEREAS, in accordance with such findings and determinations and in order to induce the Company to locate the Project in the County, the Council adopted a Resolution on November 14, 2023 (the "Inducement Resolution"), whereby the County agreed to provide the benefits of a negotiated FILOT and a multi-county industrial or business park, the terms of all of which are set forth in greater detail in this Agreement; and

WHEREAS, the County has determined it is in the best interest of the County to enter into this Agreement with the Company, subject to the terms and conditions set forth herein, and, by Ordinance No. [__-__-__] enacted by the Council on December 12, 2023 approved the form, terms and conditions of this Agreement and ratified all prior actions taken with respect to the Project.

NOW, THEREFORE, in consideration of the premises, the mutual covenants contained herein, the above recitals which are incorporated herein by reference, the potential investment to be made, or caused to be made, by the Company which contribute to the tax base and the economic welfare of the County, the respective representations and agreements hereinafter contained, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the County and the Company agree as follows:

ARTICLE I

DEFINITIONS

Section 1.01. Definitions. In addition to the words and terms elsewhere defined in this Agreement, the following words and terms as used herein and in the preambles hereto shall have the following meanings unless the context or use indicates another or different meaning or intent.

“*Act*” shall mean, collectively, the Negotiated FILOT Act and the Multi-County Park Act.

“*Administration Expenses*” shall mean the reasonable and necessary expenses incurred by the County in the fulfillment of its obligations under this Agreement and in the implementation of its terms and provisions, including reasonable and necessary attorneys’ fees at the hourly rates which are standard for the applicable legal services to the County, but excluding any expenses incurred by the County in defending either challenges to the incentives provided herein by third parties or suits brought by the Company or any other Co-Investor under **Section 8.04** hereof; provided, however, that no such expense shall be considered an Administration Expense unless the Company, or other Co-Investor required to pay such expense hereunder, shall have first agreed, prior to the County incurring such expense, as to the maximum amount thereof or as to the basis for which such expenses will be incurred and the County shall have furnished to the Company, or such other Co-Investor, an itemized statement of all such expenses incurred.

“*Affiliate*” shall mean any corporation, limited liability company, partnership or other Person or entity which now or hereafter, directly or indirectly, owns all or part of the Company or any other Co-Investor, as the case may be, or which is now or hereafter, directly or indirectly, owned in whole or in part by the Company or any other Co-Investor, as the case may be, or by any partner, shareholder or owner of the Company or any other Co-Investor, as the case may be, and shall also include any subsidiary, affiliate or other Person, individual, or entity who now or hereafter bears a relationship to the Company or any other Co-Investor, as the case may be, as described in Section 267(b) of the Internal Revenue Code.

"Agreement" shall mean this Fee in Lieu of Tax and Incentive Agreement as originally executed and from time to time supplemented or amended as permitted herein.

"Code" shall mean the Code of Laws of South Carolina 1976, as amended, unless the context clearly requires otherwise.

"Co-Investor" shall mean the Company, any other Sponsor or Sponsor Affiliate within the meaning of Sections 12-44-30(19) and (20) of the Negotiated FILOT Act, any Affiliate of the Company or of any such other Sponsor or Sponsor Affiliate, any developer in a build-to-suit arrangement or other leasing arrangement with respect to the Project, any lessor of equipment or other property comprising a part of the Project, and any financing entity or other third party investing in, or providing funds for, the Project. The Company shall notify the County in writing of the identity of any other Sponsor, Sponsor Affiliate or other Co-Investor and shall, to the extent the Company and any such other Sponsor, Sponsor Affiliate, or other Co-Investor intend to extend the benefits of the Negotiated FILOT to property owned by such Co-Investor pursuant to **Section 6.02** hereof, comply with any additional notice requirements, or other applicable provisions, of the Negotiated FILOT Act. As of the date of original execution and delivery of this Agreement, the Company and Lockhart BioEnergy, LLC, a Delaware limited liability company, are the only Co-Investors.

"Company" shall mean Lockhart Power Company, a corporation organized and existing under the laws of the State of South Carolina, and a company previously identified as Project Lightning, and any surviving, resulting, or transferee entity in any merger, consolidation or transfer of assets permitted under **Sections 4.05** or **6.01** hereof or any other assignee or transferee hereunder which is designated by the Company and approved by the County.

"Compliance Period" shall mean the period commencing with the first day that Negotiated FILOT Property is purchased or acquired, whether before or after the date of this Agreement, and ending on the fifth anniversary of the end of the Property Tax Year in which the initial Negotiated FILOT Property comprising all or a portion of the Project is placed in service, all as specified in Section 12-44-30(13) of the Negotiated FILOT Act. In the event that the initial Negotiated FILOT Property comprising all or a portion of the Project is placed in service in the Property Tax Year ending on December 31, 2023, the Compliance Period will end on December 31, 2028.

"County" shall mean Union County, South Carolina, a body politic and corporate and a political subdivision of the State, and its successors and assigns.

"Council" shall mean the governing body of the County and its successors.

"Credit Eligible Entity" shall have the meaning specified in **Section 3.02(a)** hereof.

"Deficiency Payment" shall have the meaning specified in **Section 5.01(e)** hereof.

"Department of Revenue" shall mean the South Carolina Department of Revenue and any successor thereof.

"Event of Default" shall mean an Event of Default, as set forth in **Section 8.01** hereof.

"Existing Property" shall mean property which will not qualify for the Negotiated FILOT pursuant to Section 12-44-110 of the Negotiated FILOT Act, including, without limitation, property which has been subject to *ad valorem* taxes in the State prior to commencement of the Investment Period and property included in the Project as part of the repair, alteration, or modification of such previously taxed property; provided, however, that Existing Property shall not include: (a) the Land; (b) property acquired or constructed by or on behalf of the Company or any other Sponsor or Sponsor Affiliate during the Investment Period which has not been placed in service in this State prior to the commencement of the Investment Period notwithstanding that *ad valorem* taxes have heretofore been paid with respect to such property, or property which has been placed in service in the State pursuant to an inducement agreement or other preliminary approval by the County, including the Inducement Resolution, prior to execution of this Agreement pursuant to Section 12-44-40(E) of the Negotiated FILOT Act, which property shall qualify as Negotiated FILOT Property; (c) property purchased by or on behalf of the Company or any other Sponsor or Sponsor Affiliate during the Investment Period in a transaction other than between any of the entities specified in Section 267(b) of the Internal Revenue Code, as defined under Chapter 6 of Title 12 of the Code as of the time of the transfer, to the extent that the Company or such other Sponsor or Sponsor Affiliate invests at least an additional \$45,000,000 in the Project, exclusive of the property identified in this subsection (c); or (d) modifications which constitute an expansion of the real property portion of Existing Property.

"FILOT" shall mean fee in lieu of *ad valorem* property taxes.

"FILOT Payment" or "FILOT Payments" shall mean the FILOT payments to be made by the Company or any other Co-Investor with respect to the Project, whether made as Negotiated FILOT Payments pursuant to **Section 5.01** hereof or as FILOT payments made pursuant to the Multi-County Park Act.

"Investment Period" shall mean the period for completion of the Project, which shall initially be equal to the Compliance Period; provided, however, that, if the Minimum Contractual Investment Requirement is satisfied by the end of the Compliance Period, the Investment Period shall be automatically extended, without further action or proceedings of the County or the Council, by five (5) years beyond the Compliance Period to end on the tenth anniversary of the end of the Property Tax Year in which the initial Negotiated FILOT Property comprising all or a portion of the Project is placed in service, all in accordance with Section 12-44-30(13) of the Negotiated FILOT Act; provided further that there shall be no extension of the period for meeting the Minimum Statutory Investment Requirement beyond the Compliance Period, all determined as specified in Section 12-44-30(13) of the Negotiated FILOT Act. In the event that the initial Negotiated FILOT Property comprising all or a portion of the Project is placed in

service in the Property Tax Year ending on December 31, 2023, upon such extension, the Investment Period would end on December 31, 2033.

"Land" shall mean the land upon which the Project has been or will be acquired, constructed and equipped, as described in **Exhibit A** attached hereto, as **Exhibit A** may be revised, modified, or supplemented from time to time in accordance with the provisions hereof.

"Minimum Contractual Investment Requirement" shall mean investment in the Project, within the period commencing on the first day that property comprising all or a portion of the Project is purchased or acquired, whether before or after the date of this Agreement, and ending at the end of Compliance Period, by the Company and all Co-Investors, in the aggregate, of at least \$12,400,000 (without regard to depreciation or other diminution in value).

"Minimum Statutory Investment Requirement" shall mean investment in the Project of not less than \$2,500,000 within the Compliance Period, as required by Section 12-44-30(14) of the Negotiated FILOT Act, which investment amount shall be calculated in accordance with Section 12-44-130 of the Negotiated FILOT Act and **Section 6.02** hereof.

"Multi-County Park" shall mean the multi-county industrial or business park established pursuant to the Multi-County Park Act and the Multi-County Park Agreement, and any multi-county industrial or business park which now or hereafter includes the Project and which is designated by the County as such pursuant to any agreement, which supersedes or replaces the initial Multi-County Park Agreement.

"Multi-County Park Act" shall mean Title 4, Chapter 1 of the Code.

"Multi-County Park Agreement" shall mean that certain Amended and Restated Master Multi-County Park Agreement between the County and Spartanburg County, South Carolina dated as of [_____, 20__], as supplemented, modified or amended, and as such agreement may be further supplemented, modified, amended, or replaced from time to time.

"Negotiated FILOT" or *"Negotiated FILOT Payments"* shall mean the FILOT payments due pursuant to **Section 5.01** hereof with respect to that portion of the Project consisting of Negotiated FILOT Property qualifying under the Negotiated FILOT Act for the negotiated assessment ratio and millage rate or rates described in **Section 5.01(b)(ii)** hereof.

"Negotiated FILOT Act" shall mean Title 12, Chapter 44 of the Code.

"Negotiated FILOT Property" shall mean all property qualifying for the Negotiated FILOT as economic development property within the meaning of Section 12-44-30(6) of the Negotiated FILOT Act, including, without limitation, each item of real and tangible personal property comprising the Project which is placed in service during the Investment Period and which meets the requirements of Sections 12-44-30(6) and 12-44-40(C) of the Negotiated FILOT Act, together with all Replacement Property, but excluding any Non-Qualifying Property and any Released Property.

"Non-Qualifying Property" shall mean that portion of the real and personal property located on the Land, which does not qualify as Negotiated FILOT Property, such Non-Qualifying Property to include: (i) Existing Property; (ii) except as to Replacement Property, property which the Company or any other Sponsor or Sponsor Affiliate places in service after the end of the Investment Period; and (iii) any other property which fails or ceases to qualify for Negotiated FILOT Payments under the Negotiated FILOT Act or under this Agreement, including without limitation property as to which the Company or any other Sponsor or Sponsor Affiliate has terminated the Negotiated FILOT pursuant to **Section 4.01(e)(iii)** hereof.

"Person" shall mean and include any individual, association, unincorporated organization, corporation, partnership, limited liability company, joint venture, or government or agency or political subdivision thereof.

"Project" shall mean: (i) the Land, all buildings, structures, fixtures and other real property improvements now or hereafter constructed on the Land; (ii) all machinery, equipment, furnishings and other personal property now or hereafter acquired by or on behalf of the Company or any other Co-Investors for use on or about the Land; and (iii) any Replacement Property; provided, however, except as to Replacement Property, the term Project shall be deemed to include such real property improvements and personal property, whether now existing or hereafter constructed, improved, acquired or equipped, only to the extent placed in service during the Investment Period.

"Property Tax Year" shall mean the annual period which is equal to the fiscal year of the Company, or any other Co-Investor, as the case may be, *i.e.*, with respect to the Company, the annual period ending on December 31 of each year.

"Released Property" shall include property which was initially Negotiated FILOT Property but which is scrapped, sold, disposed of, or released from this Agreement by the Company or any other Sponsor or Sponsor Affiliate pursuant to **Section 4.01(e)** hereof and Section 12-44-50(B) of the Negotiated FILOT Act, any portion of the Negotiated FILOT Property constituting infrastructure which the Company or any other Sponsor or Sponsor Affiliate dedicates to the public use within the meaning of Section 12-6-3420(C) of the Code, or property which is damaged, destroyed, or taken by process of eminent domain and not restored or replaced.

"Replacement Property" shall mean all property placed in service in or on the Land in substitution of, or as replacement for, any Negotiated FILOT Property which becomes Released Property, regardless of whether such property serves the same function as the property it replaces and regardless of whether more than one piece of such property replaces a single piece of the Negotiated FILOT Property, to the maximum extent that such property may be included in the calculation of the Negotiated FILOT pursuant to **Section 5.01(d)** hereof and Section 12-44-60 of the Negotiated FILOT Act.

"Sponsor" and *"Sponsor Affiliate"* shall mean an entity whose investment with respect to the Project will qualify for the Negotiated FILOT pursuant to **Section 6.02** hereof and

Sections 12-44-30(19) or (20) and Section 12-44-130 of the Negotiated FILOT Act if the statutory investment requirements are met. As of the date of original execution and delivery of this Agreement, the only Sponsor is the Company and the only Sponsor Affiliate is Lockhart BioEnergy, LLC, a Delaware limited liability company.

"State" shall mean the State of South Carolina.

"Term" shall mean the term of this Agreement, as set forth in **Section 7.01** hereof.

"Transfer Provisions" shall mean the provisions of Section 12-44-120 of the Negotiated FILOT Act.

Section 1.02. References to Agreement. The words "hereof", "herein", "hereunder", and other words of similar import refer to this Agreement as a whole.

ARTICLE II

REPRESENTATIONS AND WARRANTIES

Section 2.01. Representations and Warranties by County. The County makes the following representations and warranties as the basis for the undertakings on its part herein contained:

(a) The County is a body politic and corporate and a political subdivision of the State and is authorized and empowered by the provisions of the Act to enter into the transactions contemplated by this Agreement and to carry out its obligations hereunder. By proper action by the Council, the County has duly authorized the execution and delivery of this Agreement and has duly approved the Negotiated FILOT and the inclusion and maintenance of the Project in the Multi-County Park, all as set forth herein, and any and all actions reasonably necessary and appropriate to consummate the transactions contemplated hereby.

(b) On the basis of information supplied to it by the Company, the County has determined the Project will subserve the purposes of the Act and has made all other findings of fact required by the Act in connection with the undertaking of the arrangements set forth herein.

(c) This Agreement has been duly authorized, executed and delivered on behalf of the County. The authorization, execution, and delivery of this Agreement and the performance by the County of its obligations hereunder will not, to the best knowledge of the County, conflict with or constitute a breach of, or a default under, any South Carolina law, court or administrative regulation, decree, order, provision of the Constitution or laws of the State relating to the establishment of the County or its affairs, or any material agreement, mortgage, lease, or other instrument to which the County is

subject or by which it is bound, nor, to the best knowledge of the County, any existing law or the provisions of the Constitution of the State.

(d) To the best knowledge of the County, no actions, suits, proceedings, inquiries, or investigations are pending or threatened against or affecting the County in any court or before any governmental authority or arbitration board or tribunal, any of which to the best knowledge of the County could materially adversely affect this Agreement or which could, in any way, adversely affect the validity or enforceability of this Agreement or the transactions contemplated hereby.

Section 2.02. Representations and Warranties by the Company. The Company makes the following representations and warranties as the basis for the undertakings on its part herein contained:

(a) The Company is a corporation validly existing and in good standing under the laws of the State of South Carolina and is authorized to do business in the State, has all requisite power to enter into this Agreement and to carry out its obligations hereunder, and by proper action has been duly authorized to execute and deliver this Agreement. The Company's fiscal year end is December 31 and the Company will notify the County of any changes in the fiscal year of the Company.

(b) The Company intends to operate the Project as facilities primarily for the generation and/or transmission of electricity and related activities.

(c) The agreements with the County with respect to the Negotiated FILOT and the Multi-County Park were factors in inducing the Company to locate the Project within the County and the State.

(d) To the best knowledge of the Company, no actions, suits, proceedings, inquiries, or investigations are pending or threatened against or affecting the Company in any court or before any governmental authority or arbitration board or tribunal, which would materially adversely affect this Agreement or which would, in any way, adversely affect the validity or enforceability of this Agreement, or the transactions contemplated hereby.

ARTICLE III

COVENANTS OF COUNTY

Section 3.01. Agreement to Accept Negotiated FILOT Payments. The County hereby agrees to accept Negotiated FILOT Payments in accordance with **Section 5.01** hereof in lieu of *ad valorem* taxes with respect to that portion of the Project consisting of Negotiated FILOT Property until this Agreement expires or is sooner terminated.

Section 3.02. Multi-County Park Designation. The County agrees to designate the Project as part of a Multi-County Park, if not already so designated, and agrees to maintain the Project within the boundaries of the Multi-County Park for the duration of this Agreement pursuant to the provisions of the Multi-County Park Act and Article VIII, Section 13(D) of the State Constitution.

Section 3.03. Commensurate Benefits. The parties acknowledge the intent of this Agreement, in part, is to afford the Company and each other Co-Investor the benefits specified in this Article III in consideration of the Company's decision to locate the Project within the County, and this Agreement has been entered into in reliance upon the enactment of the Act and the County's compliance with the requirements thereof. In the event that a court of competent jurisdiction holds that the Act is unconstitutional or this Agreement, the Multi-County Park Agreement, or agreements similar in nature to this Agreement or the Multi-County Park Agreement are invalid or unenforceable in any material respect, or should the Company determine there is a reasonable doubt as to the validity or enforceability of this Agreement or the Multi-County Park Agreement in any material respect, then at the request of the Company, the County agrees to use its best efforts to extend to the Company and each other Co-Investor the intended benefits of this Agreement, including, without limitation, the Negotiated FILOT and agrees, if requested by the Company, to enter into a lease purchase agreement with the Company and each other Sponsor or Sponsor Affiliate pursuant to Section 12-44-160 of the Negotiated FILOT Act and Title 4, Chapter 29 or Title 4, Chapter 12 of the Code, as applicable, and to take such other steps as may be appropriate to extend to the Company and each other Co-Investor the intended benefits of this Agreement, including, without limitation, the Negotiated FILOT. In furtherance of this covenant, the County also agrees that, in the event that, for any reason, the Multi-County Park is declared by a court of competent jurisdiction to be invalid or unenforceable in whole or in part, the Company and the County express their intentions that tax or FILOT payments be reformed so as to best afford the Company and each other Co-Investor benefits commensurate with, but not in excess of, those intended under this Agreement, as then permitted by law, including, without limitation, any benefits afforded under Title 12, Chapter 6, Title 4, Chapter 1 and Title 4, Chapter 29 of the Code, as applicable, to the extent allowed by law. The Company acknowledges, if a court of competent jurisdiction holds all or part of the Negotiated FILOT Act is unconstitutional or otherwise illegal, the Negotiated FILOT Act currently provides that the Company and each other Sponsor or Sponsor Affiliate must transfer their respective portion of the Negotiated FILOT Property to the County within one hundred eighty (180) days following such determination in order for the Negotiated FILOT benefits to continue to apply to such property. In such lease purchase agreement, the County, upon the conveyance of title to the Project to the County at the expense of the Company or any other Sponsor or Sponsor Affiliate, as the case may be, agrees to lease the Project to the Company or any such other Sponsor or Sponsor Affiliate, as the case may be. At the end of the term of any such lease purchase agreement, and upon payment of all outstanding obligations incurred under such lease purchase agreement, each of the Company and any such other Sponsor or Sponsor Affiliate shall have the option to purchase its respective portion of the Project for Ten and No/100 Dollars (\$10.00).

ARTICLE IV

COVENANTS OF THE COMPANY

Section 4.01. Investment in Project.

(a) The Company hereby agrees to acquire, construct, equip, or improve or cause to be acquired, constructed, equipped, or improved, the Project, as the same shall be determined from time to time by the Company in its sole discretion. As required by Section 12-44-30(2) of the Negotiated FILOT Act, at least a portion of the Negotiated FILOT Property comprising the Project shall be placed in service no later than the end of the Property Tax Year which is three years from the year in which this Agreement is entered, *i.e.*, the Property Tax Year ending on December 31, 2026.

(b) Notwithstanding anything herein to the contrary, and to the maximum extent permitted by law, investment by any and all other Co-Investors shall together with investment by the Company, count toward all investment requirements, thresholds, and levels set forth in this Agreement, including, without limitation, the Minimum Contractual Investment Requirement and, to the full extent permitted by the Negotiated FILOT Act, the Minimum Statutory Investment Requirement. Aggregate investment shall generally be determined by reference to the property tax returns of the Company and each other Co-Investor filed with respect to the Project, including without limitation, each such entity's SCDOR PT-300 or such comparable forms, as the Department of Revenue may provide in connection with projects under the Act, without regard to depreciation or other diminution in value.

(c) To encourage increased investment in the Project, the County hereby agrees that in the event the Minimum Contractual Investment Requirement is satisfied by the end of Compliance Period, the Investment Period shall be automatically extended, without further action or proceedings of the County or the Council, by five (5) years beyond the end of the Compliance Period, and the County hereby agrees to such extension. There shall be no extension, however, beyond the Compliance Period of the period for meeting the Minimum Statutory Investment Requirement. In the event that the initial Negotiated FILOT Property comprising all or a portion of the Project were to be placed in service in the Property Tax Year ending on December 31, 2023, and if and when so extended, the Investment Period would extend through December 31, 2033.

(d) The Company and each other Co-Investor shall retain title to, or other property rights in, its respective portion of the Project throughout the Term, and the Company and each other Co-Investor shall have full right to mortgage, lease, or encumber all or any portion of the Project, including without limitation, in connection with any financing transactions, all without the consent of the County.

(e) The Company and each other Co-Investor shall have the right at any time and from time to time during the Term hereof to undertake any of the following:

(i) The Company and each other Co-Investor may, at its own expense, add to the Project all such real and personal property as the Company, or such other Co-Investor, in its discretion deems useful or desirable, including, without limitation, Negotiated FILOT Property, without any limit as to the amount thereof.

(ii) Subject to the provisions of **Section 5.01(f)(ii)** hereof, in any instance when the Company or any other Co-Investor, in its discretion, determines any property included in the Project, including without limitation, any Negotiated FILOT Property, has become inadequate, obsolete, worn out, unsuitable, undesirable, or unnecessary for operations at the Project, the Company or such other Co-Investor may remove such property from the Project and sell, trade in, exchange, or otherwise dispose of such property as a whole or in part without the consent of the County.

(iii) The Company and each other Co-Investor may, at any time and in its discretion by written notice to the County, remove any Project property including, but not limited to, Negotiated FILOT Property, real or personal, from the Project or the provisions of this Agreement including, but not limited to, the Negotiated FILOT arrangement set forth in this Agreement and retain such property for use as part of its operations in the County, whether or not such property remains as part of the Project, and thereafter such property will be subject to *ad valorem* taxes or FILOT payments pursuant to the Multi-County Park Act, as the case may be; provided, that, any such notice requirement may be, but shall not be required to be, satisfied by property tax returns filed with respect to the Project and any other such property, including without limitation, such entity's SCDOR PT-300 or such comparable forms, as the Department of Revenue may provide in connection with projects under the Act, and in such event, any such removal reflected by any such return shall be deemed to be effective as of the date of such removal.

(iv) If the Company or any other Co-Investor sells, leases, or otherwise disposes of any portion of, or adds to, the Land, or removes any portion of the Land from the Project, but retains such property for use as part of its operations in the County, all as permitted herein, the Company or such Co-Investor shall deliver to the County a revised **Exhibit A** to this Agreement or supplements to **Exhibit A** reflecting any such addition, disposal or removal and such revised or supplemented **Exhibit A** shall be automatically made a part of this Agreement without further action or proceedings by the County or the Council; provided, that any requirement to provide such schedules or supplements to the County may be satisfied by property tax returns filed with respect to the Project and any other such property, including without limitation, such entity's SCDOR PT-300 or such

comparable forms, as the Department of Revenue may provide in connection with projects under the Negotiated FILOT Act, and in such event, any such addition, disposal, or removal reflected by any such return shall be automatically deemed effective as of the date of any such addition, disposal, or removal

(v) All Negotiated FILOT Property sold or otherwise disposed of under this Section shall be deemed Released Property for purposes of this Agreement.

Section 4.02. Payment of Administration Expenses. The Company or any other Co-Investor will reimburse, or cause reimbursement of, the County from time to time for the County's Administration Expenses incurred in the fulfillment of its obligations hereunder, or in the implementation of this Agreement's terms and provisions, with respect to the Company or such other Co-Investor, promptly upon written request therefor, but in no event later than sixty (60) days after receiving written notice from the County specifying the nature of such expense and requesting the payment of the same. The County acknowledges that it imposes no charges in the nature of impact fees or recurring fees in connection with the Project or the incentives authorized by this Agreement, and, aside from the attorneys' fees set forth below, the County anticipates no out of pocket expenses in connection with this Agreement and the transactions authorized hereby. The parties understand that the County will incur legal fees and other expenses for review of the Inducement Resolution, this Agreement, the Multi-County Park Agreement and all resolutions, ordinances and other documentation related thereto in an amount not to exceed \$7,500.

Section 4.03. Use of Project for Lawful Activities. During the Term, the Company and each other Co-Investor may use the Project as it deems fit for any lawful purpose.

Section 4.04. Maintenance of Existence. Except in the event the resulting, surviving or transferee entity is the Company or an Affiliate of the Company, as to which such consolidation, merger, or transfer, the County hereby preapproves and consents, unless the County shall provide prior consent or subsequent ratification otherwise, which consent or ratification shall not be unreasonably withheld, conditioned or delayed, the Company covenants that it will maintain its separate existence and will not dissolve or consolidate with, merge into or transfer, or otherwise dispose of substantially all of its property to any other entity or permit one or more other entities to consolidate with or merge into it or purchase substantially all of its property unless:

(a) the Company shall be the continuing business entity, or the business entity formed by such consolidation or into which the Company is merged or the entity which acquires by conveyance or transfer all or substantially all of the Company's assets shall (i) be an entity organized and existing under the laws of the United States of America or any state thereof or the District of Columbia and qualified to do business in the State; (ii) have a net worth equal to or greater than the net worth of the Company immediately preceding the date of such merger, consolidation or transfer; and (iii) expressly and

unconditionally assume, by written agreement supplemental hereto and acceptable to the County as to form and content, in its reasonable discretion, every payment obligation of the Company herein and the performance of every covenant of this Agreement on the part of the Company to be performed or observed;

(b) immediately after giving effect to such transaction, no Event of Default, and no event, which, after notice or lapse of time or both, would become an Event of Default, shall have happened and be continuing; and

(c) the Company shall have delivered to the County (i) a certificate of a duly authorized officer of the Company, accompanied by financial statements of the surviving company (if other than the Company) showing compliance with the net worth requirements specified in paragraph (a) above and (ii) an opinion of counsel for the Company and/or counsel to the transferee company, each stating that such consolidation, merger, conveyance or transfer and such supplement to this Agreement comply with this Section and that all conditions precedent herein provided for relating to such transaction have been complied with.

Upon any consolidation or merger or any conveyance or transfer of all or substantially all of the Company's assets in accordance with this Section, the successor entity formed by such consolidation or into which the Company is merged or to which such conveyance or transfer is made, shall succeed to, and be substituted for, and may exercise every right and power of the Company under this Agreement with the same effect as if such successor entity had been named as the Company herein, and thereafter the Company shall be relieved of all obligations and covenants under this Agreement.

If a consolidation, merger or conveyance or transfer is made as permitted by this Section, the provisions of this Section shall continue in full force and effect and no further consolidation, merger or conveyance or transfer shall be made except in compliance with the provisions of this Section.

The Company acknowledges transfers of this Agreement or the Negotiated FILOT Property may cause the Negotiated FILOT Property to become ineligible for a Negotiated FILOT or result in penalties under the Act absent compliance by the Company with the Transfer Provisions.

Section 4.05. Records and Reports. The Company and each other Sponsor and Sponsor Affiliate will maintain, or cause to be maintained, such books and records with respect to its respective portion of the Project as will permit the identification of those portions of the Project it places in service during the Investment Period, the amount of investment with respect thereto, and any computations of Negotiated FILOT Payments made by such entity hereunder, and will comply with all reporting requirements of the State and the County applicable to Negotiated FILOT Property under the Negotiated FILOT Act, including without limitation the reports required by 12-44-90 of the Negotiated FILOT Act (collectively, "Filings"); provided, however,

that the parties hereby waive in its entirety the requirement under Section 12-44-55 of the Negotiated FILOT Act for a recapitulation of the terms of this Agreement. In addition, the following records shall be provided to the County:

(a) Upon direction of the governing body of the County, a County Official may request and obtain such financial books and records from the Company and any other Sponsor or Sponsor Affiliate that support the Negotiated FILOT returns of the Company or such other Sponsor or Sponsor Affiliate as may be reasonably necessary to verify the calculations of the Negotiated FILOT Payments by the Company or such other Sponsor or Sponsor Affiliate. For purposes of this Agreement, the term "County Official" shall include the Administrator, Auditor, Assessor, or Treasurer of the County.

(b) Each year during the Term, the Company and each other Sponsor or Sponsor Affiliate shall deliver to the County Auditor, the County Assessor and the County Treasurer a copy of any form or return it files with the Department of Revenue with respect to the Project at the same time as delivery thereof to the Department of Revenue.

(c) The Company shall cause a copy of this Agreement, as well as a copy of the completed Form PT-443 required by the Department of Revenue, to be filed within thirty (30) days after the date of original execution and delivery hereof with the County Auditor, the County Assessor and the County Treasurer of the County and of each other county which is a party to the Multi-County Park Agreement, and with the Department of Revenue and shall update such Form PT-443 from time to time to the extent that the information therein is no longer accurate.

Notwithstanding any other provision of this Section, the Company and each other Co-Investor may, by clear, written designation, conspicuously marked, designate with respect to any Filings or other documents or information delivered to the County segments thereof that the Company or such other Co-Investor believes contain proprietary, confidential, or trade secret matters. The County shall comply with all reasonable, written requests made by the Company or any such other Co-Investor with respect to maintaining the confidentiality of such designated segments. Except to the extent required by law, the County shall not knowingly and voluntarily release any Filing, documents, or other information provided to the County by the Company or any other Co-Investor in connection with the Project, whether or not such information has been designated as confidential or proprietary by the Company or any other Co-Investor, provided, however, that if such release is required by law, the County must provide reasonable advance written notice to the Company or such other Co-Investor of such proposed release.

ARTICLE V

FEES IN LIEU OF TAXES

Section 5.01. Payment of Fees in Lieu of *Ad Valorem* Taxes.

(a) In accordance with the Negotiated FILOT Act, the parties hereby agree, during the Term, that there shall be due annually with respect to that portion of the Project constituting Negotiated FILOT Property, whether owned by the Company or by any other Sponsor or Sponsor Affiliate, a Negotiated FILOT Payment calculated as set forth in this Section, at the places, in the manner and subject to the penalty assessments prescribed by the County or the Department of Revenue for *ad valorem* taxes. It is anticipated, but not required, that the initial Negotiated FILOT Payment, which shall be due under current Code requirements on the January 15 following the year in which the County adds the initial Negotiated FILOT Property to its tax rolls, will be due on January 15, 2025. If the Company designates any other Sponsor or Sponsor Affiliates, as the same shall have been consented to by the County, if such consent is required pursuant to **Section 6.02** hereof, the Company must notify the County in writing at the time of such designation as to whether such additional Sponsor or Sponsor Affiliate shall be primarily liable for the Negotiated FILOT Payments due hereunder with respect to such other entity's respective portion of the Negotiated FILOT Property. Unless and until such additional notification is received, the Company shall be primarily liable for all Negotiated FILOT Payments due with respect to such Negotiated FILOT Property.

(b) Subject to adjustment pursuant to the provisions of this **Section 5.01**, the Negotiated FILOT shall be calculated each year in accordance with the following provisions:

(i) For each annual increment of investment in Negotiated FILOT Property, the annual Negotiated FILOT Payments shall initially be payable for a payment period of thirty (30) years. Accordingly, if such Negotiated FILOT Property is placed in service during more than one year, each year's investment during the Investment Period shall be subject to the Negotiated FILOT for a payment period of thirty (30) years up to an aggregate of thirty-five (35) years or, if the Investment Period is extended as set forth in **Section 4.01(c)** hereof, up to an aggregate of forty (40) years.

(ii) The Negotiated FILOT shall be determined using (1) an assessment ratio of 6%; (2) the lowest millage rate or rates allowed with respect to the Project pursuant to Section 12-44-50(A)(1)(d) of the Negotiated FILOT Act, which the parties believe to be, with respect to each site now or hereafter comprising the Land and all Project property located thereon, as is set forth on **Exhibit A** attached hereto, and which millage rate or rates shall be fixed in accordance with Section 12-44-50(A)(1)(b)(i) of the Negotiated FILOT Act for the entire term of the Negotiated FILOT; and (3) the fair market value of such Negotiated FILOT Property as determined in accordance with Section 12-44-50(A)(1)(c) of the Negotiated FILOT Act, which, for typical arm's length construction or acquisition, uses the original income tax basis for any real property without regard to depreciation or reassessment and the original income tax basis for any personal property less

allowable depreciation (except depreciation due to extraordinary obsolescence); provided, however, that the Company or any other Sponsor or Sponsor Affiliate and the County may agree at a later date to amend this Agreement as to Negotiated FILOT Property owned by the Company or such other Sponsor or Sponsor Affiliate so as to determine the fair market value of any such real property in accordance with any other method permitted by the Negotiated FILOT Act.

(iii) All such calculations shall take into account all deductions for depreciation or diminution in value allowed by the Code or by the tax laws generally, as well as tax exemptions which would have been applicable if such property were subject to *ad valorem* taxes, except the five-year exemption from County taxes allowed for certain manufacturing, distribution, corporate headquarters and research and development facilities pursuant to Section 3(g) of Article X of the Constitution of the State and Sections 12-37-220(B)(32) and (34) of the Code; provided, however, the Company or any other Sponsor or Sponsor Affiliate shall not be entitled to extraordinary obsolescence with respect to Negotiated FILOT Property as set forth in Section 12-44-50(A)(1)(c)(ii) of the Negotiated FILOT Act.

(iv) For purposes of calculating the Negotiated FILOT, the Negotiated FILOT Property shall not include any Released Property or Non-Qualifying Property.

(c) The Negotiated FILOT Payments are to be recalculated:

(i) to reduce such payments in the event the Company or any other Sponsor or Sponsor Affiliate disposes of any part of the Negotiated FILOT Property within the meaning of Section 12-44-50(B) of the Negotiated FILOT Act and as provided in **Section 4.01(e)(ii)** hereof, by the amount applicable to the Released Property;

(ii) to reduce such payments in the event that the Negotiated FILOT Property or any portion thereof is damaged or destroyed, lost or stolen, or the subject of condemnation proceedings or otherwise removed from the Project as a result of circumstances beyond the control of the Company or any other Sponsor or Sponsor Affiliate;

(iii) to increase such payments in the event the Company or any other Sponsor or Sponsor Affiliate adds any Negotiated FILOT Property (other than Replacement Property) to the Project; or

(iv) to adjust such payments if the Company or any other Sponsor or Sponsor Affiliate elects to convert any portion of the Negotiated FILOT Property from the Negotiated FILOT to *ad valorem* taxes or FILOT

payments pursuant to the Multi-County Park Act, as the case may be, as permitted by **Section 4.01(e)(iii)**.

(d) Upon installation or placing in service of any Replacement Property for any Released Property, such Replacement Property shall become subject to Negotiated FILOT Payments to the fullest extent allowed by the Negotiated FILOT Act, subject to the following rules:

(i) Such Replacement Property does not have to serve the same function as the Released Property it is replacing. Replacement Property is deemed to replace the oldest property subject to the Negotiated FILOT, whether real or personal, which is disposed of in the same Property Tax Year as the Replacement Property is placed in service. Replacement Property qualifies for Negotiated FILOT Payments up to the original income tax basis of the Released Property which it is replacing in the same Property Tax Year. More than one piece of property can replace a single piece of property. To the extent that the income tax basis of the Replacement Property exceeds the original income tax basis of the Released Property which it is replacing, the excess amount is subject to payments equal to the *ad valorem* taxes or FILOT payments pursuant to the Multi-County Park Act, as the case may be, which would have been paid on such property but for this Agreement. Replacement Property is entitled to the Negotiated FILOT Payments for the remaining portion of the Negotiated FILOT Payment period set forth in **Section 5.01(b)(i)** hereof applicable to the Released Property.

(ii) The Company or any other Sponsor or Sponsor Affiliate shall maintain, or cause to be maintained, records sufficient to identify all Replacement Property it places in service, and the Negotiated FILOT Payments with respect thereto shall be calculated using the millage rate and assessment ratio provided on the property it is replacing.

(e) In the event that, for any reason, the Negotiated FILOT Act and/or the Negotiated FILOT or any portion thereof is, by a court of competent jurisdiction following allowable appeals, declared invalid or unenforceable in whole or in part, or the portion of the Project consisting of Negotiated FILOT Property is deemed not to be eligible for a Negotiated FILOT pursuant to the Act in whole or in part, the Company and the County express their intentions that such payments be reformed so as to afford the Company and each other Sponsor or Sponsor Affiliate benefits commensurate with those intended under this Agreement as then permitted by law, including without limitation any benefits afforded under Title 4, Chapter 12 and Title 4, Chapter 29 of the Code, as applicable, to the extent allowed by law. Absent the legal authorization to effect such reformation, the Company and the County agree that there shall be due hereunder with respect to the portion of the Negotiated FILOT Property affected by such circumstances *ad valorem* taxes or FILOT payments pursuant to the Multi-County Park Act, as the case

may be, and that, to the extent permitted by law, the Company and any other Sponsor or Sponsor Affiliate shall be entitled: (1) to enjoy the five-year exemption from *ad valorem* taxes, or from FILOT payments pursuant to the Multi-County Park Act, as the case may be, provided by Article X, Section 3 of the Constitution of the State, and any other exemption allowed by law; (2) to enjoy all allowable depreciation; and (3) to receive all other tax credits which would be due if the Company and each other Sponsor or Sponsor Affiliate were obligated to pay *ad valorem* taxes, or make FILOT payments pursuant to the Multi-County Park Act, as the case may be, hereunder. To the extent that under such circumstances the Negotiated FILOT Payments hereunder are subject to retroactive adjustment, then there shall be due and payable from the Company and any other Sponsor or Sponsor Affiliate, as the case may be, with respect to such entity's portion of the Negotiated FILOT Property in question, an amount equal to the difference between the Negotiated FILOT Payments theretofore actually paid and the amount which would have been paid as *ad valorem* taxes, or as FILOT payments pursuant to the Multi-County Park Act, as the case may be, together with interest on such deficiency as provided in Section 12-54-25(D) of the Code (a "Deficiency Payment").

(f)

(i) In the event that the Minimum Statutory Investment Requirement is not satisfied by the end of the Compliance Period, then all Negotiated FILOT Payments shall revert retroactively to *ad valorem* taxes, or to FILOT payments pursuant to the Multi-County Park Act, as the case may be, calculated as set forth in paragraph (e) above, and a Deficiency Payment from each such owing entity shall be due and payable with respect to Negotiated FILOT Payments theretofore made. In the event that the aggregate investment in the Project by all Sponsors and Sponsor Affiliates does not exceed \$5,000,000 by the end of the Compliance Period and any Sponsor or Sponsor Affiliate does not satisfy the Minimum Statutory Investment Requirement solely through its own direct investment in the Project, then the Negotiated FILOT Payments with respect to that portion of the Project owned by such non-qualifying Sponsor or Sponsor Affiliate shall revert retroactively to *ad valorem* taxes, or to FILOT payments pursuant to the Multi-County Park act, as the case may be, calculated as set forth in paragraph (e) above, and such Sponsor or Sponsor Affiliate shall owe a Deficiency Payment with respect to Negotiated FILOT Payments theretofore made as to such portion of the Project. To the extent necessary to collect a Deficiency Payment under this clause (i) due to failure to satisfy the Minimum Statutory Investment Requirement, Section 12-44-140(D) of the Negotiated FILOT Act provides that any statute of limitations that might apply pursuant to Section 12-54-85 of the Code is suspended.

(ii) In the event that the Minimum Statutory Investment Requirement is satisfied by the end of the Compliance Period, but following

the Compliance Period, investment in the Project, without regard to depreciation or other diminution in value, falls below the investment level set forth in the Minimum Statutory Investment Requirement, then the Project shall prospectively be subject to *ad valorem* taxes, or to FILOT Payments pursuant to the Multi-County Park Act, as the case may be, calculated as set forth in paragraph (e) above, in accordance with Section 12-44-140(C) of the Negotiated FILOT Act, commencing with any Negotiated FILOT Payments due with respect to Project property placed in service as of the end of the first Property Tax Year following the Property Tax Year in which such deficiency occurs.

(iii) If the Minimum Contractual Investment Requirement is not satisfied by the end of the Compliance Period, but the Minimum Statutory Investment Requirement is nevertheless satisfied by the end of the Compliance Period, the County may, in its sole discretion terminate this Agreement retroactively and/or prospectively and, in the event the County so terminates this Agreement retroactively, all Negotiated FILOT Payments shall revert retroactively to *ad valorem* taxes, or to FILOT payments pursuant to the Multi-County Park Act, as the case may be, calculated as set forth in paragraph (e) above, and a Deficiency Payment from each such owing entity shall be due and payable with respect to Negotiated FILOT Payments theretofore made.

(iv) In accordance with the provisions of **Sections 4.01(b) and 6.02** hereof, except for Existing Property, the investment in all property utilized by the Company or any other Co-Investor at the Land, whether owned by the Company or any other Co-Investor outright or utilized by the Company or any other Co-Investor pursuant to any financing agreement or any lease or other arrangement with the Company or any other Co-Investor and whether or not subject to this Agreement, shall be counted toward all investment obligations under this Agreement, including, to the extent permitted by law, investment obligations under the Negotiated FILOT Act.

(g) Except as otherwise set forth in this Agreement or as otherwise required by the Act, any amounts due to the County under this **Section 5.01** as a Deficiency Payment or other retroactive payment shall be paid within one hundred eighty (180) days following receipt by the Company or any other Sponsor or Sponsor Affiliate of notice from the County that such a Deficiency Payment or other retroactive payment is due from such entity.

Section 5.02. Statutory Lien. The parties acknowledge the County's right to receive Negotiated FILOT Payments hereunder and that the County is entitled to and shall have a statutory lien with respect to the Project pursuant to Section 12-44-90(E) of the Negotiated

FILOT Act and Title 12, Chapter 54 of the Code relating to the collection and enforcement of *ad valorem* property taxes.

ARTICLE VI

THIRD PARTY ARRANGEMENTS

Section 6.01. Conveyance of Liens and Interests; Assignment. The County agrees that the Company and each other Co-Investor may at any time (a) transfer all or any of its rights and interests hereunder or with respect to all or any part of the Project to any Person; or (b) enter into any lending, financing, leasing, security, or similar arrangement or succession of such arrangements with any financing entity or other Person with respect to this Agreement or all or any part of the Project, including without limitation any sale-leaseback, equipment lease, build-to-suit lease, synthetic lease, nordic lease, defeased tax benefit or transfer lease, assignment, sublease or similar arrangement or succession of such arrangements, regardless of the identity of the income tax owner of such portion of the Project, whereby the transferee in any such arrangement leases the portion of the Project in question to the Company or any other Co-Investor or any of their respective Affiliates or operates such assets for the Company or any other Co-Investor or any of their respective Affiliates or is leasing portion of the Project in question from the Company or any other Co-Investor or any of their respective Affiliates. In order to transfer all or any of its rights and interests under this Agreement and preserve the benefits hereunder, including, without limitation, the benefits of the Negotiated FILOT, with respect to any Project property so transferred, leased, financed, or otherwise affected: (i) except in connection with any transfer to any other Co-Investor or an Affiliate of the Company or any Co-Investor, or transfers, leases, or financing arrangements pursuant to clause (b) above (as to which such transfers the County hereby consents), the Company shall obtain the prior consent or subsequent ratification of the County, which consent or subsequent ratification of the County shall not be unreasonably conditioned, withheld, or delayed; (ii) except when a financing entity which is the income tax owner of all or part of the Project property is the transferee pursuant to clause (b) above and such financing entity assumes in writing the obligations of the Company or any such other Co-Investor hereunder, or when the County consents in writing or when the transfer relates to Released Property pursuant to **Section 4.01(e)** hereof, no such transfer shall affect or reduce any of the obligations of the Company or any such other Co-Investor hereunder; (iii) to the extent the transferee or financing entity shall become obligated to make Negotiated FILOT payments hereunder, the transferee shall assume the then current basis of the Company or any such other Co-Investor (or prior transferee) in the Negotiated FILOT Property transferred; (iv) the Company or any such other Co-Investor, transferee or financing entity shall, within sixty (60) days thereof, furnish or cause to be furnished to the County and the Department of Revenue notice of any such transfer agreement in order to preserve the benefits of the Negotiated FILOT; and (v) the Company or any such other Co-Investor and the transferee shall comply with all other requirements of the Transfer Provisions in order to preserve the benefits of the Negotiated FILOT.

Subject to County consent when required under this **Section 6.01**, and at the expense of the Company or any such other Co-Investor, the County agrees to take such further action and execute such further agreements, documents, and instruments as may be reasonably required to effectuate the assumption by any such transferee of all or part of the rights of the Company or any other Co-Investor under this Agreement and/or any release of the Company or any other Co-Investor pursuant to this **Section 6.01**.

The Company acknowledges that any transfer in the Negotiated FILOT Property may cause all or part of the Negotiated FILOT Property to become ineligible for a Negotiated FILOT or result in penalties under the Negotiated FILOT Act absent compliance by the Company or any such Co-Investor with the Transfer Provisions.

Section 6.02. Sponsors and Sponsor Affiliates. The Company may designate from time to time other Sponsors or Sponsor Affiliates pursuant to the provisions of Sections 12-44-30(19) or (20), respectively, and Section 12-44-130 of the Negotiated FILOT Act, which Sponsors or Sponsor Affiliates shall be Persons who join with the Company and make investments with respect to the Project, or who participate in the financing of such investments, who agree to be bound by the terms and provisions of this Agreement and who shall be Affiliates of the Company or other Persons described in **Section 6.01(b)** hereof. All other Sponsors or Sponsor Affiliates who otherwise meet the requirements of Section 12-44-30 (19) or (20) and Section 12-44-130 of the Negotiated FILOT Act must be approved by Resolution of the County Council. To the extent that a Co-Investor invests an amount equal to the Minimum Statutory Investment Requirement at the Project by the end of the Compliance Period all investment by such Sponsor or Sponsor Affiliate shall qualify for the Negotiated FILOT payable under **Section 5.01** hereof (subject to the other conditions set forth therein) in accordance with Section 12-44-30(19) of the Negotiated FILOT Act. To the extent that the aggregate investment in the Project by the end of the Compliance Period by the Company, all Sponsors and Sponsor Affiliates and, to the extent provided by law, other Co-Investors, exceeds \$5,000,000 as provided in Section 12-44-30(19) of the Negotiated FILOT Act, all investment by such Sponsors and Sponsor Affiliates during the Investment Period shall qualify for the Negotiated FILOT pursuant to **Section 5.01** of this Agreement (subject to the other conditions set forth therein) regardless of whether each such entity invested amounts equal to the Minimum Statutory Investment Requirement by the end of the Compliance Period. The Company shall provide the County and the Department of Revenue with written notice of any Sponsor or Sponsor Affiliate designated pursuant to this **Section 6.02** within ninety (90) days after the end of the calendar year during which any such Sponsor or Sponsor Affiliate has placed in service Negotiated FILOT Property to be used in connection with the Project, all in accordance with Section 12-44-130(B) of the Negotiated FILOT Act.

ARTICLE VII

TERM; TERMINATION

Section 7.01. Term. Unless sooner terminated pursuant to the terms and provisions herein contained, this Agreement shall be and remain in full force and effect for a term commencing on the date on which the Company executes this Agreement, and ending at midnight on the day the last Negotiated FILOT Payment is made hereunder.

Section 7.02. Termination. In addition to the termination rights of the County under **Section 8.02(a)** hereof, the County and the Company may jointly agree to terminate this Agreement at any time, or the Company, may, at its option, unilaterally terminate this Agreement at any time, with respect to all, or any portion, of the Project in which event the Project, or such portion of the Project, shall be subject to *ad valorem* taxes or to FILOT payments under the Multi-County Park Act, as the case may be, from the date of termination. Notwithstanding termination of this Agreement, the County shall have the same rights to receive payment for any retroactive *ad valorem* taxes, Deficiency Payments, interest or penalties, and the same enforcement rights with respect to such obligations as it would have with respect to *ad valorem* taxes, and the County's rights arising under **Section 5.01** prior to the time of such termination shall survive any such termination.

ARTICLE VIII

EVENTS OF DEFAULT AND REMEDIES

Section 8.01. Events of Default. Any one or more of the following events (herein called an "Event of Default", or collectively "Events of Default") shall constitute an Event of Default by the Company or any other Sponsor or Sponsor Affiliate (the "Defaulting Entity") but only with respect to such Defaulting Entity's rights, duties, and obligations contained herein:

(a) if default shall be made in the due and punctual payment of any Negotiated FILOT Payments, which default shall not have been cured within sixty (60) days following receipt of written notice of such default from the County; or

(b) if default shall be made in the due performance of or compliance with any of the terms hereof, other than those referred to in the foregoing paragraph (a), and such default shall continue for ninety (90) days after the County shall have given the Defaulting Entity written notice of such default; provided, the County may, in its discretion, grant the Defaulting Entity a longer period of time as necessary to cure such default if the Defaulting Entity proceeds with due diligence to cure such default; provided however, that no Event of Default shall exist under this Agreement during any period when there is pending, before any judicial or administrative tribunal having jurisdiction, any proceeding in which the Defaulting Entity has contested the occurrence of such default.

Notwithstanding anything herein to the contrary, failure to meet any investment or job creation requirements, thresholds, or levels set forth in this Agreement shall not be deemed to be an Event of Default under this Agreement, but may terminate certain benefits hereunder or obligate the Company or other Co-Investors, as the case may be, to make certain additional payments to the County, all as set forth in **Sections 3.05**, and **5.01(f)** hereof.

Section 8.02. Remedies on Event of Default. Upon the occurrence of any Event of Default, the following remedies may be exercised by the County only as to the Defaulting Entity:

- (a) the County may terminate this Agreement by delivery of written notice to the Defaulting Entity not less than sixty (60) days prior to the termination date specified therein;
- (b) the County may have access to and inspect, examine, and make copies of the books and records of the Defaulting Entity pertaining to the construction, acquisition, or maintenance of the Project or calculation of the Negotiated FILOT as provided in **Section 4.06** hereof;
- (c) the County may take whatever action at law or in equity as may appear necessary or desirable to collect the amount then due or enforce the County's rights hereunder, it being the express intent of the parties that the County, without limitation, shall have the same remedies available by law to collect Negotiated FILOT Payments as if they were delinquent *ad valorem* tax payments, including execution upon the lien referred to in **Section 5.02** hereof.

Section 8.03. Defaulted Payments. In the event the Company or any other Co-Investor should fail to make any of the payments required to be made by such entity under this Agreement, the item or installment so in default shall continue as an obligation of such entity until the amount in default shall have been fully paid. If any such default relates to its obligations to make Negotiated FILOT Payments hereunder, such entity shall pay the same with interest thereon at the rate per annum provided by the Code for late payment of *ad valorem* taxes together with any penalties provided by the Code for late payment of *ad valorem* taxes, all as provided in Section 12-44-90 of the Negotiated FILOT Act.

Section 8.04. Default by County. Upon the default of the County in the performance of any of its obligations hereunder, the Company and any other Co-Investor may take whatever action at law or in equity as may appear necessary or desirable to enforce its rights under this Agreement, including without limitation a suit for *mandamus* or specific performance.

ARTICLE IX

MISCELLANEOUS

Section 9.01. Rights and Remedies Cumulative. Each right, power, and remedy of the County or of the Company or any other Co-Investor provided for in this Agreement shall be cumulative and concurrent and shall be in addition to every other right, power, or remedy provided for in this Agreement or now or hereafter existing at law or in equity, in any jurisdiction where such rights, powers, and remedies are sought to be enforced; and the exercise by the County or by the Company or any other Co-Investor of any one or more of the rights, powers, or remedies provided for in this Agreement or now or hereafter existing at law or in equity or by statute or otherwise shall not preclude the simultaneous or later exercise by the County or by the Company or any other Co-Investor of any or all such other rights, powers, or remedies.

Section 9.02. Successors and Assigns. The terms and provisions of this Agreement shall be binding upon and inure to the benefit of the parties hereto, any Co-Investor hereof, and their respective successors and assigns as permitted hereunder; provided, however, that notwithstanding anything herein to the contrary, the County may not assign any or all of its rights, duties, and obligations in, to, and under this Agreement without the written consent of the Company, which consent may be provided by the Company in its sole discretion.

Section 9.03. Notices; Demands; Requests. All notices, demands, and requests to be given or made hereunder to or by the County or the Company shall be in writing and shall be deemed to be properly given or made if sent by United States first class mail, postage prepaid, or via electronic mail or reputable courier service, to the following persons and addresses or to such other persons and places as may be designated in writing by such party.

(a) As to the County:

Union County
Attn: County Supervisor
Union County Court House
210 W. Main Street
Union, SC 29379
Email: prussell@countyofunion.com

(b) with a copy (which shall not constitute notice) to:

Sammy G. Diamaduros, County Attorney
The Diamaduros Law Firm
108 W. South Street
Union, SC 29379
sammy@wddlawfirm.com

(c) with a copy (which shall not constitute notice) to:

Burr Forman LLP
Attn: Brandon Norris
104 South Main Street, Suite 700
Greenville, South Carolina 29601
Email: bnorris@burr.com

(d) As to the Company:

Lockhart Power Company
Attn: Bryan Stone
420 River Street
Lockhart, South Carolina 29634
Email:

(e) with a copy (which shall not constitute notice) to:

Maynard Nexsen PC
Attn: Tushar V. Chikhliker
1230 Main Street, Suite 700
Columbia, South Carolina 29201
Email: tushar@maynardnexsen.com

Section 9.04. Applicable Law. This Agreement shall be governed by and construed in accordance with the laws of the State. To the extent of any conflict between the provisions of this Agreement and the Act, the Act controls.

Section 9.05. Entire Understanding. This Agreement expresses the entire understanding and all agreements of the parties hereto with each other and supersedes all prior and contemporaneous discussions of the parties, whether oral or written, and neither party hereto has made or shall be bound by any agreement or any warranty or representation to the other party which is not expressly set forth in this Agreement or in certificates delivered in connection with the execution and delivery hereof. Unless as otherwise expressly set forth herein, this Agreement will not confer any rights or remedies upon any Person other than the parties hereto and their respective successors and assigns as permitted hereunder.

Section 9.06. Severability. In the event that any clause or provisions of this Agreement shall be held to be invalid by any court of competent jurisdiction, the invalidity of such clause or provision shall not affect any of the remaining provisions hereof.

Section 9.07. Headings and Table of Contents; References. The headings of the Agreement and any Table of Contents annexed hereto are for convenience of reference only and

shall not define or limit the provisions hereof or affect the meaning or interpretation hereof. All references in this Agreement to particular articles or Sections or paragraphs of this Agreement are references to the designated articles or Sections or paragraphs of this Agreement.

Section 9.08. Multiple Counterparts; Electronic Signatures. This Agreement may be executed in multiple counterparts, each of which shall be an original but all of which shall constitute but one and the same instrument. Signature pages to this Agreement may be delivered with original signatures or by photostatic reproduction, telephonic facsimile transmission, email or other electronic transmission or similar means whereby each original signature has been reproduced (including .pdf or any electronic signature complying with the U.S. federal E-SIGN Act of 2000, e.g., www.docusign.com), and all reproduced signatures shall be deemed "electronic signatures" and equivalent to original signatures for all purposes.

Section 9.09. Amendments. Subject to the limitations set forth in Section 12-44-40(K)(2) of the Negotiated FILOT Act, this Agreement may be amended, or the rights and interest of the parties hereunder surrendered, only by a writing signed by both parties.

Section 9.10. Waiver. Either party may waive compliance by the other party with any term or condition of this Agreement only in a writing signed by the waiving party.

Section 9.11. Further Proceedings. The parties intend any action to be taken hereinafter by the County pursuant to the express provisions of this Agreement may be undertaken by the Chairman of the Council without necessity of further proceedings. To the extent additional proceedings are required by law, however, the County agrees to undertake all such steps as may be reasonably required or appropriate to effectuate the intent of this Agreement.

[Execution Pages to Follow]

IN WITNESS WHEREOF, the parties hereto, each after due authorization, have executed this Fee in Lieu of Tax and Incentive Agreement to be effective as of the date first written above.

UNION COUNTY, SOUTH CAROLINA

By: _____
Phillip Russell, II, Chairman, County Council
Union County, South Carolina

[SEAL]

ATTEST:

By: _____
Kindra Horne, Clerk to County Council
Union County, South Carolina

LOCKHART POWER COMPANY

By: _____

Name: _____

Its: _____

**EXHIBIT A
LEGAL DESCRIPTION**

Site 1 – Lockhart Fire District

TMS Nos: 050-00-00-021 000; 050-00-00-098 000; 050-00-00-179 000; 050-00-00-104 000;
050-00-00-100 000; 050-00-00-078 000; 059-00-00-039 000

Applicable Negotiated FILOT Millage Rate: 382.2 mills

Site 2 – Bonham Fire District

TMS Nos: 055-00-00-026 000; 055-00-00-197 000; 055-00-00-189 000; 055-00-00-215 000;
055-00-00-195 000; 055-00-00-186 000; 055-00-00-217 000; 055-00-00-184 000; 055-00-00-
190 000; 055-00-00-236 000; 055-00-00-194 000; 055-00-00-211 000; 055-00-00-196 000; 055-
00-00-193 000; 055-00-00-025 000; 055-00-00-231 000; 055-00-00-201 000; 055-00-00-235
000; 055-00-00-205 000; 055-00-00-192 000; 055-00-00-023 000; 055-00-00-084 000; 055-00-
00-187 000; 055-00-00-188 000

Applicable Negotiated FILOT Millage Rate: 379.1 mills

Site 3 – Buffalo Fire District

TMS Nos: 064-00-00-168 000; 072-00-00-014 000

Applicable Negotiated FILOT Millage Rate: 381.4 mills

Site 4 – Midway Green Industrial Park

TMS Nos: 072-00-00-024 000; 072-00-00-028 000; 082-00-00-002 000

Applicable Negotiated FILOT Millage Rate: 381.4 mills

Site 5

TMS Nos: 064-00-00-308 000; 064-00-00-309 000

Applicable Negotiated FILOT Millage Rate: 381.4 mills

Site 6 – Monarch Substation

TMS No: 074-11-14-017 000

Applicable Negotiated FILOT Millage Rate: 394.0 mills

Site 7

TMS No: 082-00-00-151 000

Applicable Negotiated FILOT Millage Rate: 381.4 mills

Site 8 - Jonesville Black & White Lines- [TO BE FINALIZED FOLLOWING THIRD READING]

The lines will commence at the Monarch Substation, located at 1822 Lockhart Hwy, Monarch, SC. From there, it will extend approximately 18 miles northwest, concluding at the Pacolet Substation, situated at 911 Jerusalem Rd, Pacolet, SC.

Applicable Negotiated FILOT Millage Rates - **[TO BE FINALIZED FOLLOWING THIRD READING]:**

Monarch Fire District - 394.0 mills
City of Union - 460.0 mills
Bonham Fire District - 379.1 mills
Jonesville Fire District - 373.6 mills

Monthly Update Report from Finance for December Council Meeting:

Financials were included in Council packets for the 5th month period ending November 30, 2023 (41.7% of the year).

- Revenues are reasonable when compared to prior year periods
- Expenditures are 40.8%, which is on target from time-line standpoint. There are certain payments made at the beginning of the fiscal year that cover the full year, such as general insurance and some maintenance fees, which causing the calculated %-age to be higher in the early months of the fiscal year.
- Quarterly Grant update reports are up-to date as of November.
- Work is in process on the 2023 audit.

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

		2023-2024 BUDGET	41.7% 11/30/2023 ACTUAL	VARIANCE	%-AGE OF BUDGET
REVENUES					
TAXES					
REAL ESTATE TAXES	101-0000-301-0000	8,200,000.00	700,331.16	7,499,668.84	8.54%
VEHICLE TAXES	101-0000-302-0000	1,300,000.00	448,759.64	851,240.36	34.52%
PILOT - COUNTY OPERATIONS	101-0000-302-0000	90,000.00		90,000.00	0.00%
WATERCRAFT	101-0000-302-0000	40,000.00	17,371.36	22,628.64	43.43%
LOST TAX	101-0000-302-0000	2,100,000.00		2,100,000.00	0.00%
		11,730,000.00	1,166,462.16	10,563,537.84	9.94%
FINES					
MAGISTRATE	101-0000-311-0000	90,000.00	26,825.76	63,174.24	29.81%
CLERK OF COURT - GEN SESSIONS	101-0000-312-0000	8,200.00	2,451.18	5,748.82	29.89%
NSF-MAG FINE	101-0000-313-0000	-	36.95	(36.95)	#DIV/0!
COC-BOND ESTREATMENT	101-0000-322-0000	-	-	-	#DIV/0!
		98,200.00	29,313.89	68,886.11	29.85%
FEES					
MAGISTRATE - CIVIL COSTS	101-0000-323-1000	50,000.00	19,180.00	30,820.00	38.36%
TAX ASSESSOR FEES	101-0000-323-1100			-	#DIV/0!
CLERK OF COURT FEES	101-0000-323-1300	190,000.00	68,519.09	121,480.91	36.06%
CLERK OF COURT COLL FEES	101-0000-323-1400	500.00	2,675.27	(2,175.27)	535.05%
PROBATE JUDGE FEES	101-0000-323-2000	30,000.00	26,145.82	3,854.18	87.15%
DEL TAX COLLECTION FEES	101-0000-323-2500	60,000.00	(10.00)	60,010.00	-0.02%
WORTHLESS CHECK FEES-SOL	101-0000-323-2600	100.00	123.00	(23.00)	123.00%
CITY CODE ENFORCEMENT	101-0000-323-3800		15,500.00	(15,500.00)	#DIV/0!
CITY ANIMAL CONTROL	101-0000-323-3900	31,000.00	-	31,000.00	0.00%
ANIMAL CONTROL	101-0000-323-4000	-	-	-	#DIV/0!
ANIMAL SHELTER DONATION	101-0000-323-4200		-	-	#DIV/0!
SPAY/NEUTER PROGRAM	101-0000-323-4400		-	-	#DIV/0!
JAIL FEES	101-0000-323-7100	20,000.00	-	20,000.00	0.00%
BAD CHECK FEES	101-0000-323-7500		105.00	(105.00)	#DIV/0!
SHERIFF FEES	101-0000-323-7600	3,000.00	1,576.00	1,424.00	52.53%
FAMILY COURT COST	101-0000-323-7800	70,000.00	23,859.38	46,140.62	34.08%
BUILDING PERMITS	101-0000-323-8000	150,000.00	168,964.30	(18,964.30)	112.64%
VEHICLE DECAL FEE		-	-	-	#DIV/0!
LOCAL ASSESSMENT FEES	101-0000-323-9000		17.75	(17.75)	#DIV/0!
TAX DATA FEES	101-0000-323-9500			-	#DIV/0!
CC & JP FEES	101-0000-323-9600	13,000.00	3,121.52	9,878.48	24.01%
		617,600.00	329,777.13	287,822.87	53.40%
STATE & FEDERAL					
MERCHANTS INVENTORY TAX	101-0000-331-1000	55,000.00	27,397.06	27,602.94	49.81%
STATE SHARED TAXES	101-0000-331-1100	1,216,244.00	557,030.02	659,213.98	45.80%
NATIONAL FOREST FUND	101-0000-331-1200	100,000.00		100,000.00	0.00%
VOTERS REGISTRATION	101-0000-331-1300	12,000.00	6,000.00	6,000.00	50.00%
SOL OFFICE-PUBLIC DEF SAL	101-0000-331-1500			-	#DIV/0!
ASST SOLICITOR'S SALARY	101-0000-331-1600			-	#DIV/0!
VETERAN'S AFFAIRS	101-0000-331-1700	5,700.00	3,036.38	2,663.62	53.27%
DEPT OF SOCIAL SERVICES	101-0000-331-1800	15,000.00	10,490.21	4,509.79	69.93%
ACCOMMODATIONS TAX - STATE	101-0000-331-1900	178,000.00	118,565.45	59,434.55	66.51%
EMERGENCY SERVICES	101-0000-331-2000	20,000.00	16,553.00	3,447.00	82.77%
CARNEGIE LIBRARY - STATE	101-0000-331-2400			-	#DIV/0!
CARNEGIE LIBRARY - FEDERAL	101-0000-331-2500			-	#DIV/0!
PILT PROGRAM	101-0000-331-2700		-	-	#DIV/0!
POLLWORKERS	101-0000-331-3100	70,000.00	-	70,000.00	0.00%
UNCLAIMED PROPERTY-STATE	101-0000-331-3200			-	#DIV/0!
RURAL CO STABILIZATION	101-0000-331-3200	366,949.00	387,096.76	(20,147.76)	105.49%
		2,038,893.00	1,126,168.88	912,724.12	55.23%

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

			2023-2024	41.7%		%-AGE OF
			BUDGET	11/30/2023	VARIANCE	BUDGET
				ACTUAL		
OTHER						
RECREATION DEPARTMENT	101-0000-351-1000		23,000.00	1,210.00	21,790.00	5.26%
RENT - AIRPORT HANGARS	101-0000-351-6000		25,000.00	10,868.50	14,131.50	43.47%
TRANS FUNDS - LOCAL HOSP/ACCOM	101-0000-351-8000		252,500.00		252,500.00	0.00%
TRANSFER IN	101-0000-380-0000		70,000.00	67,981.59	2,018.41	97.12%
SUBSCRIBER BILLING	101-0000-380-1000		110,000.00	43,997.63	66,002.37	40.00%
TOURISM	101-0000-380-1100		196,116.00	-	196,116.00	0.00%
VICTIM'S ADVOCATE	101-0000-380-1200		55,000.00	33,458.88	21,541.12	60.83%
COC-TITLE IV-D	101-0000-380-1300		27,315.00	-	27,315.00	0.00%
POLLWORKERS	101-0000-380-1400		66,000.00	-	66,000.00	0.00%
ALCOHOL & DRUG ABUSE	101-0000-380-1500		566,178.00	234,933.44	331,244.56	41.49%
SOLICITOR'S OFFICE	101-0000-380-1600		230,978.00	-	230,978.00	0.00%
COMMUNITY DEV	101-0000-380-1700		87,401.00	36,799.15	50,601.85	42.10%
SCHOOL RESOURCE OFFICER (NEW)	101-0000-380-1800		282,860.00	260,096.94	22,763.06	91.95%
ALCOHOL & DRUG EXPENSES	101-0000-380-2500		146,960.00	47,666.01	99,293.99	32.43%
VICTIM'S ADVOCATE EXPENSES	101-0000-380-2600		15,130.00	3,554.50	11,575.50	23.49%
TRANSFER IN - TITLE IV SMALL	101-0000-380-2700		14,300.00	7,024.60	7,275.40	49.12%
TRANSFER - CORONER FUNDS			15,000.00		15,000.00	0.00%
ECONOMIC DEVELOPMENT(OPERATIONS)			120,000.00	-	120,000.00	0.00%
TRANSFER FROM TITLE I FUNDING					-	#DIV/0!
TRANSFER FROM COMMUNITY DEVELOPMENT			900,000.00		900,000.00	0.00%
ECONOMIC DEVELOPMENT(SPECIAL)			25,000.00	-	25,000.00	0.00%
TRANSFER TUITION ASSISTANCE			150,000.00		150,000.00	0.00%
TRANSFER FROM ELECTRONIC MONITORING					-	#DIV/0!
REIMBURSEMENTS	VARIOUS				-	#DIV/0!
COMMISSION-VENDING MACH	101-0000-391-0100				-	#DIV/0!
STADIUM	101-0000-391-0200		74,304.00	-	74,304.00	0.00%
TAX NOTICE AMOUNT	101-0000-391-0300		3,600.00	1,875.70	1,724.30	52.10%
INTEREST INCOME	101-0000-391-0400		300,000.00	719,822.24	(419,822.24)	239.94%
MISCELLANEOUS	101-0000-391-0600			110.00	(110.00)	#DIV/0!
RENT OF TOWER	101-0000-391-0800		43,000.00	14,683.36	28,316.64	34.15%
FRANCHISE FEES	101-0000-391-1200		75,000.00	35,396.38	39,603.62	47.20%
AUCTION PROCEEDS	101-0000-391-1300		30,000.00	8,968.50	21,031.50	29.90%
CHRISTMAS PARTY DONATIONS	101-0000-391-1500			160.00	(160.00)	#DIV/0!
INTEREST - CO OPER PROVIDENT	101-0000-391-1600		500.00	10,143.73	(9,643.73)	2028.75%
TIMKEN SPORT COMPLEX REVENUE	101-0000-391-1800		125,000.00	-	125,000.00	0.00%
LANDFILL HOST FEES	101-0000-391-2000		2,000,000.00	970,340.38	1,029,659.62	48.52%
WORKERS COMP SALARY REIMB	101-0000-391-2100				-	#DIV/0!
GEN ELECTION-CITY & SCHOOL	101-0000-391-2700		-	-	-	#DIV/0!
ESAB BUILDING RENTAL	101-0000-391-6200		-	-	-	#DIV/0!
REIMBURSEMENT FROM INSURANCE	101-0000-391-3300			67,057.45	(67,057.45)	#DIV/0!
COMMUNICATIONS	101-0000-391-3400		-	-	-	#DIV/0!
RESTITUTION	101-0000-391-4000			-	-	#DIV/0!
SC WORKS RENT	101-0000-391-4200			-	-	#DIV/0!
SALE OF SCRAP METAL	101-0000-391-4400		40,000.00	18,479.00	21,521.00	46.20%
SALE OF COUNTY PROPERTY	101-0000-391-4600			-	-	#DIV/0!
SALE OF RECYCLE PRODUCTS	101-0000-391-4600		10,000.00		10,000.00	0.00%
LITTER GRANT FROM REPUBLIC	101-0000-391-5800			-	-	#DIV/0!
REIMBURSEMENT TAX NOTICE POSTINGS	101-0000-391-5400			-	-	#DIV/0!
EMS OTHER INCOME	101-0000-391-5500			392.36	(392.36)	#DIV/0!
EMS OTHER INCOME	101-0000-391-5550			-	-	#DIV/0!
EMS TAX LEVY - VEHICLE	101-0000-391-5610			71,791.14	(71,791.14)	#DIV/0!
EMS TAX LEVY - R/E	101-0000-391-5620			124,709.27	(124,709.27)	#DIV/0!
EMS TAX LEVY - WATERCRAFT	101-0000-391-5640			1,953.11	(1,953.11)	#DIV/0!
EMS COLLECTIONS	101-0000-391-5700		1,000,000.00	398,806.81	601,193.19	39.88%
WHY TRY GRANT-ADA	101-0000-391-6400			-	-	#DIV/0!
WKRS COMP REIMBU	101-0000-391-6500			-	-	#DIV/0!
LANDFILL DONATION-CKFD	101-0000-391-6700		25,000.00	12,500.00	12,500.00	50.00%
RECYCLE CARDBOARD SALES	101-0000-391-6800			443.70		
LOCAL OPTION SALES TAX	101-0000-391-7100		600,000.00	-	600,000.00	0.00%
BREC CAPITAL CREDIT	101-0000-391-7200			-	-	#DIV/0!
PD LOAN REPAYMENTS	101-0000-391-7900			-	-	#DIV/0!
STATE CR-EM/ER RETIREMENT	101-0000-391-8000		72,963.00	-	72,963.00	0.00%
MED/EDUC BLDG	101-0000-391-8100			-	-	#DIV/0!
CITY GRANT TO DEV BOARD	101-0000-391-8600		10,000.00		10,000.00	0.00%
SHP-COST POOL REFUND	101-0000-391-9000				-	#DIV/0!
LEASE INCOME-MYCOWORKS	101-0000-391-9700		28,000.00	7,000.02	20,999.98	25.00%
			7,816,105.00	3,212,224.39	4,603,880.61	41.10%
TOTAL			22,300,798.00	5,863,946.45	16,436,851.55	26.29%

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

	2023-2024 BUDGET	41.7% 11/30/2023 ACTUAL	VARIANCE	%-AGE OF BUDGET
COUNTY GENERAL FUND	27,681.00		27,681.00	0.00%
TRANSFER FROM SPECIAL REVENUE	521,000.00		521,000.00	0.00%
PROCEEDS FROM CAPITAL LEASE	387,394.00		387,394.00	#DIV/0!
MILLAGE INCREASE	936,075.00	-	936,075.00	0.00%
GRAND TOTAL	23,236,873.00	5,863,946.45	17,372,926.55	25.24%

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

		2023-2024 BUDGET	41.7% 11/30/2023 ACTUAL	VARIANCE	%-AGE OF BUDGET
EXPENDITURES					
SUPERVISOR, COUNCIL, FINANCE & HR					
SALARIES	101-1101-411-11-50	415,299.00	173,162.49	242,136.51	41.70%
SUBSCRIBER BILLING SALARIES	101-1101-411-11-55	30,589.00	16,432.25	14,156.75	53.72%
INSURANCE	101-1101-411-44-01	79,929.00	26,339.90	53,589.10	32.95%
SOCIAL SECURITY	101-1101-411-44-02	34,111.00	13,879.19	20,231.81	40.69%
RETIREMENT	101-1101-411-44-04	85,886.00	36,600.43	49,285.57	42.62%
WORKERS COMPENSATION	101-1101-411-44-06	5,755.00	3,240.99	2,514.01	56.32%
UTILITIES	101-1101-411-40-01	36,500.00	3,112.45	33,387.55	8.53%
PROFESSIONAL SERVICES	101-1101-411-47-02	100,000.00	27,254.20	72,745.80	27.25%
MEMBERSHIPS & SUBSCRIPTIONS	101-1101-411-50-25	700.00	-	700.00	0.00%
COMMUNICATIONS	101-1101-411-53-01	13,700.00	2,715.89	10,984.11	19.82%
TRAINING	101-1101-411-58-05	13,300.00	2,825.75	10,474.25	21.25%
PRINTING & OFFICE SUPPLIES	101-1101-411-61-01	15,300.00	4,157.81	11,142.19	27.18%
POSTAGE METER RENT & POSTAGE	101-1101-411-61-06	5,000.00	-	5,000.00	0.00%
LEASE & COPIES	101-1101-411-66-03	11,385.00	3,955.75	7,429.25	34.75%
		847,454.00	313,677.10	533,776.90	37.01%
IT					
SALARIES	101-1102-411-11-50	46,847.00	19,707.70	27,139.30	42.07%
INSURANCE	101-1102-411-44-01	6,826.00	2,858.20	3,967.80	41.87%
SOCIAL SECURITY	101-1102-411-44-02	3,584.00	1,458.15	2,125.84	40.69%
RETIREMENT	101-1102-411-44-04	8,695.00	3,657.71	5,037.29	42.07%
WORKERS COMPENSATION	101-1102-411-44-06	530.00	222.69	307.31	42.02%
MAINTENANCE CONTRACTS	101-1102-411-47-01	15,000.00	100.00	14,900.00	0.67%
PROFESSIONAL SERVICES	101-1102-411-47-02	185,000.00	113,473.99	71,526.01	61.34%
COMMUNICATIONS	101-1102-411-53-01	1,850.00	670.46	1,179.54	36.24%
DATA PROCESSING TRAINING	101-1102-411-58-06	5,000.00	91.70	4,908.30	1.83%
COMPUTER EQUIP/SERVERS	101-1102-411-66-13	40,000.00	-	40,000.00	0.00%
SECURITY/SLED-DSS	101-1102-411-66-15	20,000.00	10,857.49	9,142.51	54.29%
SOFTWARE/LICENSES	101-1102-411-66-16	10,000.00	1,777.89	8,222.11	17.78%
NETWORK EQUIP/UPGRADE	101-1102-411-66-17	90,000.00	11,592.56	18,407.44	38.64%
		373,332.00	186,468.55	206,863.45	44.59%
DEVELOPMENT BOARD					
SALARIES	101-1103-411-11-50	149,815.00	63,169.01	86,645.99	42.16%
INSURANCE	101-1103-411-44-01	13,652.00	5,716.40	7,935.60	41.87%
SOCIAL SECURITY	101-1103-411-44-02	11,461.00	4,716.04	6,744.96	41.15%
RETIREMENT	101-1103-411-44-04	27,806.00	11,724.16	16,081.84	42.16%
WORKERS COMPENSATION	101-1103-411-44-06	4,120.00	1,737.08	2,382.92	42.16%
UTILITIES	101-1103-411-40-01	3,800.00	2,160.79	1,639.21	56.86%
PROFESSIONAL SERVICES	101-1103-411-47-02	15,000.00	2,699.21	12,300.79	17.99%
MEMBERSHIPS & SUBSCRIPTIONS	101-1103-411-50-10	16,000.00	14,321.80	1,678.20	89.51%
TRAINING & TRAVEL	101-1103-411-58-05	10,000.00	1,087.47	8,912.53	10.87%
PRINTING & OFFICE SUPPLIES	101-1103-411-61-01	4,000.00	1,323.81	2,676.19	33.10%
VEHICLE OPERATION & MAINTENANCE	101-1103-411-65-01	1,000.00	-	1,000.00	0.00%
CAPITAL EXPENDITURES	101-1103-411-66-01	10,000.00	-	10,000.00	0.00%
LEASE & MAINTENANCE	101-1103-411-66-04	5,000.00	655.88	4,344.12	13.12%
INDUSTRIAL PARKS	101-1103-411-67-01	40,000.00	4,220.00	35,780.00	10.55%
MARKETING	101-1103-411-67-02	23,000.00	4,506.15	18,493.85	19.59%
GRANT EXPENDITURES	101-1103-411-67-03	2,000.00	(237.51)	2,237.51	-11.88%
OPERATIONAL CONTINGENCY FUND	101-1103-411-75-02	2,000.00	-	2,000.00	0.00%
		338,654.00	117,800.29	220,853.71	34.78%
COMMUNITY DEVELOPMENT					
SALARIES	101-1104-411-11-50	62,487.00	26,366.71	36,120.29	42.20%
INSURANCE	101-1104-411-44-01	6,826.00	2,858.20	3,967.80	41.87%
SOCIAL SECURITY	101-1104-411-44-02	4,781.00	1,955.51	2,825.49	40.90%
RETIREMENT	101-1104-411-44-04	11,588.00	4,893.66	6,694.34	42.23%
WORKERS COMPENSATION	101-1104-411-44-06	1,719.00	725.07	993.93	42.18%
PROFESSIONAL SERVICES	101-1104-411-47-02	390.00	-	390.00	0.00%
MEMBERSHIPS & SUBSCRIPTIONS	101-1104-411-50-25	35.00	-	35.00	0.00%
COMMUNICATIONS	101-1104-411-53-01	850.00	162.73	687.27	19.14%
TRAINING & TRAVEL	101-1104-411-58-06	3,000.00	1,350.79	1,649.21	45.03%
PRINTING & OFFICE SUPPLIES	101-1104-411-61-01	1,278.00	-	1,278.00	0.00%
MARKETING	101-1104-411-67-02	1,090.00	-	1,090.00	0.00%
OPERATIONAL CONTINGENCY FUND	101-1104-411-75-02	1,000.00	-	1,000.00	0.00%
		95,044.00	38,312.67	56,731.33	40.31%

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

		2023-2024	41.7% 11/30/2023		%-AGE OF
		BUDGET	ACTUAL	VARIANCE	BUDGET
TOURISM					
SALARIES	101-1105-411-11-50	48,416.00	20,882.80	27,533.20	43.13%
INSURANCE	101-1105-411-44-01	13,981.00	5,845.30	8,135.70	41.81%
SOCIAL SECURITY	101-1105-411-44-02	3,704.00	1,467.35	2,236.65	39.62%
RETIREMENT	101-1105-411-44-04	8,986.00	3,875.88	5,110.12	43.13%
WORKERS COMPENSATION	101-1105-411-44-06	1,332.00	570.00	762.00	42.79%
UTILITIES	101-1105-411-40-01	12,500.00	2,404.17	10,095.83	19.23%
MEMBERSHIPS & SUBSCRIPTIONS	101-1105-411-50-25	2,000.00	985.00	1,015.00	49.25%
COMMUNICATIONS	101-1105-411-53-01	3,792.00	1,202.85	2,589.15	31.72%
ADVERTISING	101-1105-411-54-01	2,000.00			0.00%
TRAINING & TRAVEL	101-1105-411-58-06	6,500.00		6,500.00	0.00%
PRINTING & OFFICE SUPPLIES	101-1105-411-61-01	1,000.00			0.00%
POSTAGE	101-1105-411-61-07	55.00			0.00%
OPERATIONAL CONTINGENCY FUND	101-1105-411-75-02	4,000.00			0.00%
EVENTS	101-1105-411-75-12	97,500.00	9,286.17	88,213.83	9.52%
WEB HOSTING	101-1105-411-75-13	3,600.00		3,600.00	0.00%
		209,366.00	46,519.52	155,791.48	22.22%
FIRE SERVICE					
MISCELLANEOUS	101-1105-411-75-05	12,400.00	-	12,400.00	0.00%
		12,400.00	-	12,400.00	0.00%
MAGISTRATE					
SALARIES	101-1201-412-11-50	240,650.00	106,962.90	133,687.10	44.45%
SALARIES - SECURITY	101-1201-412-11-61	26,780.00	11,248.50	15,531.50	42.00%
INSURANCE	101-1201-412-44-01	76,916.00	32,167.00	44,749.00	41.82%
SOCIAL SECURITY	101-1201-412-44-02	20,459.00	8,654.57	11,804.43	42.30%
RETIREMENT	101-1201-412-44-04	52,715.00	24,155.06	28,559.94	45.82%
WORKERS COMPENSATION	101-1201-412-44-06	6,948.00	2,970.85	3,977.15	42.76%
MEMBERSHIPS & SUBSCRIPTIONS	101-1201-412-50-25	1,000.00	893.42	106.58	89.34%
COMMUNICATIONS	101-1201-412-53-01	900.00	175.00	725.00	19.44%
JURY PAY	101-1201-412-54-10	15,000.00		15,000.00	0.00%
APPEALS	101-1201-412-54-15	1,500.00		1,500.00	0.00%
TRAINING & TRAVEL	101-1201-412-58-06	7,700.00	2,113.34	5,586.66	27.45%
PRINTING & OFFICE SUPPLIES	101-1201-412-61-01	6,750.00	1,125.87	5,624.13	16.68%
JAIL OFFICE SUPPLIES	101-1201-412-61-02	1,500.00	205.62	1,294.38	13.71%
LEASES & COPIES	101-1201-412-66-03	1,085.00	152.35	932.65	14.04%
		459,903.00	190,824.48	266,851.49	41.49%
PROBATE JUDGE					
SALARIES	101-1202-412-11-50	102,713.00	40,609.84	62,103.16	39.54%
INSURANCE	101-1202-412-44-01	31,304.00	9,439.36	21,864.64	30.15%
SOCIAL SECURITY	101-1202-412-44-02	7,858.00	3,533.87	4,324.13	44.97%
RETIREMENT	101-1202-412-44-04	20,573.00	9,629.58	10,943.42	46.81%
WORKERS COMPENSATION	101-1202-412-44-06	1,693.00	149.07	1,543.93	8.81%
TRAINING	101-1202-412-58-05	3,565.00	1,574.17	1,990.83	44.16%
PRINTING & OFFICE SUPPLIES	101-1202-412-61-01	4,435.00	1,831.91	2,603.09	41.31%
LEASES & COPIES	101-1202-412-66-03	1,395.00	483.34	911.66	34.65%
		173,536.00	67,251.14	106,284.86	38.75%
CIRCUIT COURT					
SALARIES	101-1203-412-11-50	60,771.00	23,616.64	37,154.36	38.86%
SOCIAL SECURITY	101-1203-412-44-02	4,649.00	1,806.70	2,842.30	38.86%
RETIREMENT	101-1203-412-44-04	11,280.00	4,383.22	6,896.78	38.86%
WORKERS COMPENSATION	101-1203-412-44-06	2,103.00	817.12	1,285.88	38.85%
MISCELLANEOUS	101-1203-412-75-05	42,500.00	7,382.53	35,117.47	17.37%
		121,303.00	38,006.21	83,296.79	31.33%
PUBLIC DEFENDER					
MISCELLANEOUS	101-1204-412-75-05	170,313.00	170,313.00	-	100.00%
		170,313.00	170,313.00	-	100.00%

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

		2023-2024 BUDGET	41.7% 11/30/2023 ACTUAL	VARIANCE	%-AGE OF BUDGET
SOLICITOR'S OFFICE					
SALARIES	101-1205-412-11-50	407,170.00	175,917.01	231,252.99	43.20%
INSURANCE	101-1205-412-44-01	49,144.00	20,494.60	28,649.40	41.70%
SOCIAL SECURITY	101-1205-412-44-02	31,148.00	12,857.63	18,291.37	41.28%
RETIREMENT	101-1205-412-44-04	75,571.00	32,650.24	42,920.76	43.20%
WORKERS COMPENSATION	101-1205-412-44-06	1,507.00	650.81	856.19	43.19%
SERVICE CONTRACTS	101-1205-412-47-08	1,000.00	345.40	654.60	34.54%
TRAVEL	101-1205-412-58-01	1,000.00	876.65	123.35	87.67%
TRAINING	101-1205-412-58-05	900.00	419.03	480.97	46.56%
PRINTING & OFFICE SUPPLIES	101-1205-412-61-01	2,500.00	997.61	1,502.39	39.90%
		569,941.00	245,208.98	324,732.02	43.02%
CLERK OF COURT					
SALARIES	101-1220-412-11-50	319,779.00	143,056.24	176,722.76	44.74%
SALARIES - TITLE IV-D LARGE	101-1220-412-11-60	27,315.00		27,315.00	0.00%
SALARIES - TITLE IV-D SMALL	101-1220-412-11-66	14,300.00	5,552.20	8,747.80	38.83%
INSURANCE	101-1220-412-44-01	76,645.00	26,366.24	50,278.76	34.40%
SOCIAL SECURITY	101-1220-412-44-02	27,647.00	11,470.30	16,176.70	41.49%
RETIREMENT	101-1220-412-44-04	67,075.00	28,973.75	38,101.25	43.20%
WORKERS COMPENSATION	101-1220-412-44-06	2,761.00	1,339.89	1,421.11	48.53%
UTILITIES	101-1220-412-40-01	96,000.00	23,043.17	72,956.83	24.00%
MAINTENANCE CONTRACTS	101-1220-412-47-01	15,000.00	43,923.55	(28,923.55)	292.82%
COMPUTER SVCS & SUPPLIES(PUBLIC)	101-1220-412-47-04	3,673.00	240.00	3,433.00	6.53%
MEMBERSHIPS & SUBSCRIPTIONS	101-1220-412-50-25	300.00	125.00	175.00	41.67%
COMMUNICATIONS	101-1220-412-53-01	53,000.00	30,438.50	22,561.50	57.43%
TRAINING	101-1220-412-58-05	7,000.00	-	7,000.00	0.00%
PRINTING & OFFICE SUPPLIES	101-1220-412-61-01	7,750.00	1,366.18	6,383.82	17.63%
BOOK IMPROVEMENTS (RESTORATION)	101-1220-412-61-05	10,000.00		10,000.00	0.00%
POSTAGE METER RENT & POSTAGE	101-1220-412-61-06	17,500.00		17,500.00	0.00%
LEASES & COPIES	101-1220-412-66-03	8,230.00	6,595.11	1,634.89	80.13%
		753,977.00	322,490.13	431,486.87	42.77%
VOTER REGISTRATION/ELECTION COMM					
SALARIES	101-1401-414-11-50	77,174.00	32,918.72	44,255.28	42.66%
SALARIES - POLLWORKERS	101-1401-414-11-62	75,000.00	4,070.00	70,930.00	5.43%
INSURANCE	101-1401-414-44-01	17,653.00	7,380.00	10,273.00	41.81%
SOCIAL SECURITY	101-1401-414-44-02	5,904.00	2,395.84	3,508.16	40.58%
RETIREMENT	101-1401-414-44-04	14,324.00	6,399.03	7,924.97	44.25%
WORKERS COMPENSATION	101-1401-414-44-06	472.00	123.99	348.01	26.27%
MAINTENANCE CONTRACTS	101-1401-414-47-01	30,300.00	25,270.45	5,029.55	83.40%
DUES	101-1401-414-50-02	450.00	450.00	-	100.00%
TRAVEL	101-1401-414-58-01	1,200.00	505.68	694.32	42.14%
TRAINING	101-1401-414-58-05	900.00	400.00	500.00	44.44%
PRINTING & OFFICE SUPPLIES	101-1401-414-61-01	7,075.00	270.92	6,804.08	3.83%
MACHINERY & EQUIPMENT REPAIR	101-1401-414-65-02	1,700.00		1,700.00	0.00%
LEASE & COPIES	101-1401-414-66-03	1,720.00	580.80	1,139.20	33.77%
		233,872.00	80,705.43	153,166.57	34.51%
COUNTY ATTORNEY					
SALARIES	101-1501-415-11-50	30,442.00	12,844.92	17,597.08	42.19%
SOCIAL SECURITY	101-1501-415-44-02	2,329.00	982.76	1,346.24	42.20%
RETIREMENT	101-1501-415-44-04	5,650.00	2,383.98	3,266.02	42.19%
WORKERS COMPENSATION	101-1501-415-44-06	113.00	47.60	65.40	42.12%
TRAINING	101-1501-415-58-05	250.00	-	250.00	0.00%
		38,784.00	16,259.26	22,524.74	41.92%
BUILDING INSPECTOR					
PROFESSIONAL SERVICES	101-1505-415-47-02	100,000.00	53,282.82	46,717.18	53.28%
PRINTING & OFFICE SUPPLIES	101-1505-415-61-01	2,000.00	212.40	1,787.60	10.62%
		102,000.00	53,495.22	48,504.78	52.45%

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

		2023-2024	41.7% 11/30/2023		%-AGE OF
		BUDGET	ACTUAL	VARIANCE	BUDGET
TAX ASSESSOR					
SALARIES	101-1510-415-11-50	144,530.00	61,401.37	83,128.63	42.48%
INSURANCE	101-1510-415-44-01	31,304.00	13,096.40	18,207.60	41.84%
SOCIAL SECURITY	101-1510-415-44-02	11,057.00	4,406.17	6,650.83	39.85%
RETIREMENT	101-1510-415-44-04	26,825.00	11,396.09	15,428.91	42.48%
WORKERS COMPENSATION	101-1510-415-44-06	2,769.00	1,166.51	1,602.49	42.13%
UTILITIES	101-1510-415-40-01	7,000.00	1,769.81	5,230.19	25.28%
PROFESSIONAL SERVICES	101-1510-415-47-02	20,556.00	9,064.05	11,491.95	44.09%
COMPUTER SVCS & SUPPLIES(PUBLIC)	101-1510-415-47-04	15,900.00	14,086.25	1,813.75	88.59%
DUES	101-1510-415-50-02	925.00	365.00	560.00	39.46%
TRAINING	101-1510-415-58-05	2,000.00	17.25	1,982.75	0.88%
PRINTING & OFFICE SUPPLIES	101-1510-415-61-01	1,000.00	-	1,000.00	0.00%
SPECIALIZED DEPARTMENTAL SUPPLIES	101-1510-415-61-02	500.00		500.00	0.00%
POSTAGE METER RENT & POSTAGE	101-1510-415-61-06	1,000.00		1,000.00	0.00%
LEASE & COPIES	101-1510-415-66-03	3,700.00	1,004.58	2,695.42	27.15%
		269,066.00	117,773.48	151,292.52	43.77%
DELINQUENT TAX OFFICE					
SALARIES	101-1511-415-11-50	73,409.00	32,956.66	40,452.34	44.89%
INSURANCE	101-1511-415-44-01	6,826.00	2,858.20	3,967.80	41.87%
SOCIAL SECURITY	101-1511-415-44-02	5,616.00	2,521.25	3,094.75	44.89%
RETIREMENT	101-1511-415-44-04	13,625.00	6,116.80	7,508.20	44.89%
WORKERS COMPENSATION	101-1511-415-44-06	228.00	102.15	125.85	44.80%
COMPUTER SVCS & SUPPLIES(PUBLIC)	101-1511-415-47-04	13,925.00	5,589.50	8,335.50	40.14%
MEMBERSHIPS & SUBSCRIPTIONS	101-1511-415-50-25	125.00	75.00	50.00	60.00%
TRAINING	101-1511-415-58-05	1,800.00	1,095.17	704.83	60.84%
PRINTING & OFFICE SUPPLIES	101-1511-415-61-01	1,000.00	33.50	966.50	3.35%
POSTAGE METER RENT & POSTAGE	101-1511-415-66-03	2,500.00	-	2,500.00	0.00%
		119,054.00	51,348.23	67,705.77	43.13%
TREASURER'S OFFICE					
SALARIES	101-1520-415-11-50	139,200.00	59,674.37	79,525.63	42.87%
INSURANCE	101-1520-415-44-01	27,304.00	8,574.60	18,729.40	31.40%
SOCIAL SECURITY	101-1520-415-44-02	10,649.00	4,360.79	6,288.21	40.95%
RETIREMENT	101-1520-415-44-04	25,836.00	11,075.55	14,760.45	42.87%
WORKERS COMPENSATION	101-1520-415-44-06	432.00	184.96	247.04	42.81%
COMPUTER SVCS & SUPPLIES(PUBLIC)	101-1520-415-47-04	78,500.00	41,759.41	36,740.59	53.20%
MEMBERSHIPS & SUBSCRIPTIONS	101-1520-415-50-25	80.00	75.00	5.00	93.75%
ADVERTISING	101-1520-415-54-01	700.00	112.00	588.00	16.00%
TRAINING	101-1520-415-58-05	3,000.00	1,148.65	1,851.35	38.29%
PRINTING & OFFICE SUPPLIES	101-1520-415-61-01	3,500.00	73.07	3,426.93	2.09%
LEASE & COPIES	101-1520-415-66-03	1,815.00	500.05	1,314.95	27.55%
		291,016.00	127,538.45	163,477.55	43.83%
AUDITOR'S OFFICE					
SALARIES	101-1525-415-11-50	119,780.00	50,504.79	69,275.21	42.16%
INSURANCE	101-1525-415-44-01	24,478.00	10,238.20	14,239.80	41.83%
SOCIAL SECURITY	101-1525-415-44-02	9,164.00	3,661.44	5,502.56	39.95%
RETIREMENT	101-1525-415-44-04	22,231.00	9,373.60	12,857.40	42.16%
WORKERS COMPENSATION	101-1525-415-44-06	372.00	470.50	(98.50)	126.48%
COMPUTER SVCS & SUPPLIES(PUBLIC)	101-1525-415-47-04	77,000.00	31,636.11	45,363.89	41.09%
MEMBERSHIPS & SUBSCRIPTIONS	101-1525-415-50-25	150.00	125.00	25.00	83.33%
TRAINING	101-1525-415-58-05	3,000.00	1,357.61	1,642.39	45.25%
PRINTING & OFFICE SUPPLIES	101-1525-415-61-01	1,600.00	285.92	1,314.08	17.87%
LEASE & COPIES	101-1525-415-61-01	4,330.00	821.56	3,508.44	18.97%
		262,105.00	108,474.73	153,630.27	41.39%
BUILDING SUPERINTENDENT					
SALARIES	101-1910-419-11-50	72,011.00	33,246.86	38,764.14	46.17%
INSURANCE	101-1910-419-44-01	6,826.00	2,858.20	3,967.80	41.87%
SOCIAL SECURITY	101-1910-419-44-02	5,509.00	2,543.36	2,965.64	46.17%
RETIREMENT	101-1910-419-44-04	13,366.00	6,170.63	7,195.37	46.17%
WORKERS COMPENSATION	101-1910-419-44-06	3,320.00	1,484.90	1,835.10	44.73%
PROFESSIONAL SERVICES	101-1910-419-47-02	20,000.00	1,680.00	18,320.00	8.40%
CLOTHING & UNIFORMS	101-1910-419-50-01	1,000.00	256.77	743.23	25.68%
COMMUNICATIONS	101-1910-419-53-01	1,000.00	314.77	685.23	31.48%
TRAINING	101-1910-419-58-05	500.00		500.00	0.00%
BUILDING EXPENSE	101-1910-419-60-10	119,000.00	27,779.18	91,220.82	23.34%
GENERAL SUPPLIES	101-1910-419-61-07	3,500.00		3,500.00	0.00%
		246,032.00	76,334.67	169,697.33	#DIV/0!
					31.03%

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

		2023-2024 BUDGET	41.7% 11/30/2023 ACTUAL	VARIANCE	%-AGE OF BUDGET
NON-DEPARTMENTAL					
PERSONNEL SUPPLEMENT	101-1990-419-11-50	8,000.00	4,825.85	3,174.15	60.32%
UTILITIES	101-1990-419-40-01	15,800.00	2,298.65	13,501.35	14.55%
EMPLOYEE INSURANCE	101-1990-419-44-01	37,000.00	13,781.53	23,218.47	37.25%
SOCIAL SECURITY	101-1990-419-44-02	3,000.00	-	3,000.00	0.00%
RETIREMENT	101-1990-419-44-04	3,500.00	65.97	3,434.03	1.88%
WORKERS COMPENSATION	101-1990-419-44-06	50,000.00	45,598.00	4,402.00	91.20%
UNEMPLOYMENT	101-1990-419-44-07	20,000.00	-	20,000.00	0.00%
ACCRUALS	101-1990-419-44-08	30,000.00	-	30,000.00	0.00%
PARKING LOTS	101-1990-419-46-02	1,500.00	1,500.00	-	100.00%
RENTAL FEES	101-1990-419-46-04	7,200.00	1,200.00	6,000.00	16.67%
MAINTENANCE CONTRACTS	101-1990-419-47-01	90,000.00	16,571.30	73,428.70	18.41%
PROFESSIONAL SERVICES	101-1990-419-47-02	5,000.00	2,090.41	2,909.59	41.81%
COMPUTER SVCS & SUPPLIES (QS-1)	101-1990-419-47-04	-	-	-	#DIV/0!
GIS/CAS ZUERCHER (20%)	101-1990-419-47-07	-	-	-	#DIV/0!
AUDIT COUNTY BOOKS	101-1990-419-47-08	65,000.00	-	65,000.00	0.00%
OPEB	101-1990-419-47-10	12,000.00	6,300.00	5,700.00	52.50%
GENERAL INSURANCE	101-1990-419-52-01	585,000.00	489,505.90	95,494.10	83.68%
COMMUNICATIONS	101-1990-419-53-01	71,750.00	12,824.38	58,925.62	17.87%
ADVERTISING	101-1990-419-54-01	15,000.00	15,000.00	-	100.00%
VOLUNTEER FIREMAN'S INSURANCE	101-1990-419-54-25	18,081.00	7,534.66	10,546.34	41.67%
GENERAL ELECTION EXPENSE	101-1990-419-54-30	8,000.00	865.48	7,134.52	10.82%
HOSPITAL INDIGENT CARE	101-1990-419-54-35	29,329.00	14,604.00	14,725.00	49.79%
PRINTING & OFFICE SUPPLIES	101-1990-419-61-01	-	403.00	(403.00)	#DIV/0!
POSTAGE METER RENT & POSTAGE	101-1990-419-61-06	31,500.00	9,171.41	22,328.59	29.12%
FUEL COSTS	101-1990-419-65-11	375,000.00	83,938.47	291,061.53	22.38%
CAPITAL EXPENDITURES	101-1990-419-66-01	386,000.00	109,510.68	276,489.32	28.37%
LEASES & COPIES	101-1990-419-66-03	5,070.00	1,913.68	3,154.32	37.78%
CONTINGENCY FUND	101-1990-419-75-01	63,274.00	5,329.14	57,944.86	8.42%
OPERATIONAL CONTINGENCY	101-1990-419-75-02	100,000.00	62,341.94	37,658.06	62.34%
ED CONTINGENCY/GRANTS ADM	101-1990-419-75-03	50,000.00	4,376.91	45,623.09	8.75%
PAYMENT-AUCTION PROCEEDS	101-1990-419-75-16	-	797.74	(797.74)	#DIV/0!
INSURED REPAIRS	101-1990-419-75-17	-	4,327.45	(4,327.45)	#DIV/0!
AUCTION FEES	101-1990-419-75-23	500.00	-	500.00	0.00%
LANDFILL CONTRIBUTION-CKFD	101-1990-419-75-29	25,000.00	12,500.00	12,500.00	50.00%
OFFICAL ALLOWANCE	101-1990-419-75-31	9,600.00	2,400.00	7,200.00	25.00%
ANNUAL INCENTIVE AWARD	101-1990-419-75-32	15,000.00	11,625.00	3,375.00	77.50%
CATAWBA REGIONAL COG	101-1990-419-80-02	39,083.00	19,541.50	19,541.50	50.00%
CLEMSON EXT	101-1990-419-80-03	9,000.00	2,315.27	6,684.73	25.73%
CLEMSON EXT - 4H AGENT	101-1990-419-80-04	12,000.00	3,000.00	9,000.00	25.00%
SC ASSOC OF COUNTIES	101-1990-419-80-07	8,390.00	-	8,390.00	0.00%
SOIL & WATER CONSERVATION	101-1990-419-80-11	3,500.00	1,750.00	1,750.00	50.00%
FIRE & RESCUE	101-1990-419-80-12	25,000.00	8,330.00	16,670.00	33.32%
UNION CTY MUSEUM/CROSS KEYS HOUSE	101-1990-419-80-18	35,000.00	19,166.70	15,833.30	54.76%
UNION CTY CHAMBER OF COMMERCE	101-1990-419-80-20	25,000.00	-	25,000.00	0.00%
POST-CLOSURE LANDFILL COSTS	101-1990-419-80-21	40,000.00	17,762.00	22,238.00	44.41%
SATELLITE LIBRARY CENTERS (CENSUS)	101-1990-419-80-23	7,500.00	-	7,500.00	0.00%
TUITION ASSISTANCE	101-1990-419-80-24	150,000.00	22,865.00	127,135.00	15.24%
CRIME STOPPERS	101-1990-419-80-25	-	-	-	#DIV/0!
G-4	101-1990-419-80-26	25,000.00	-	25,000.00	0.00%
COUNCIL ON AGING	101-1990-419-80-28	30,000.00	-	30,000.00	0.00%
PRESERVATION SC	101-1990-419-80-22	10,000.00	-	10,000.00	0.00%
NAACP	101-1990-419-80-28	1,500.00	1,500.00	-	100.00%
CAPITAL CONSULTING	101-1990-419-80-29	36,000.00	15,000.00	21,000.00	41.67%
UC FAIR BOARD	101-1990-419-80-30	50,000.00	50,000.00	-	100.00%
LIVESTOCK ASSOCIATION	101-1990-419-80-31	2,500.00	-	2,500.00	0.00%
		2,645,577.00	1,104,434.02	1,541,142.98	41.75%

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

		2023-2024 BUDGET	41.7% 11/30/2023 ACTUAL	VARIANCE	%-AGE OF BUDGET
SHERIFF'S OFFICE					
SALARIES	101-2101-421-11-50	1,757,614.00	667,172.22	1,090,441.78	37.96%
SCHOOL RESOURCE OFFICER	101-2101-421-11-52	296,306.00	130,604.88	165,701.12	44.08%
RESERVE DEPUTY PROGRAM	101-2101-421-11-53	28,385.00			
INSURANCE	101-2101-421-44-01	332,652.00	132,367.84	200,284.16	39.79%
SOCIAL SECURITY	101-2101-421-44-02	159,297.00	59,724.03	99,572.97	37.49%
RETIREMENT	101-2101-421-44-04	436,516.00	170,358.75	266,157.25	39.03%
WORKERS COMPENSATION	101-2101-421-44-06	69,982.00	25,459.32	44,522.68	36.38%
UTILITIES	101-2101-421-40-01	20,000.00	7,034.51	12,965.49	35.17%
MAINTENANCE-ZUERCHER	101-2101-421-44-07			-	#DIV/0!
MAINTENANCE CONTRACTS	101-2101-421-47-01	18,000.00	16,019.74	1,980.26	89.00%
CLOTHING & UNIFORMS	101-2101-421-50-01	18,000.00	3,466.53	14,533.47	19.26%
DUES SCLEOA & SHERIFFS' ASSOC	101-2101-421-50-03	3,500.00	3,317.00	183.00	94.77%
COMMUNICATIONS	101-2101-421-53-01	36,000.00	20,213.38	15,786.62	56.15%
ADVERTISING	101-2101-421-54-01	5,000.00	4,394.20	605.80	87.88%
TRAINING	101-2101-421-58-05	13,000.00	10,868.04	2,131.96	83.60%
PRINTING & OFFICE SUPPLIES	101-2101-421-61-01	14,000.00	3,902.20	10,097.80	27.87%
INVESTIGATIVE SUPPLIES	101-2101-421-61-03	8,100.00	1,581.02	6,518.98	19.52%
K9 TRAINING/SUPPLIES	101-2101-421-61-05	15,625.00	4,463.46	11,161.54	28.57%
SRT EQUIPMENT/TRAINING	101-2101-421-61-14	12,470.00	1,795.27	10,674.73	14.40%
WEAPONS/AMMO	101-2101-421-61-11	20,000.00	8,491.50	11,508.50	42.46%
EVIDENCE CUSTODIAN SUPPLIES	101-2101-421-61-12	4,000.00	49.59	3,950.41	1.24%
NARCOTICS SUPPLIES	101-2101-421-61-13	15,000.00	4,888.77	10,111.23	32.59%
INFORMANT MONEY	101-2101-421-62-01	15,000.00	3,000.00	12,000.00	20.00%
LEASE & COPIES	101-2101-421-66-03	7,525.00	1,802.89	5,722.11	23.96%
STATE 800 RADIO SERVICES	101-2101-421-66-11	21,500.00	7,794.06	13,705.94	36.25%
MOBILE ROUTER RENEWAL FEES	101-2101-421-66-51	5,500.00	4,558.20	941.80	82.88%
		3,332,972.00	1,293,327.40	2,039,644.60	#DIV/0!
					38.80%
CODE ENFORCEMENT					
SALARIES	101-2105-421-11-50	127,639.00	57,524.01	70,114.99	45.07%
INSURANCE	101-2105-421-44-01	17,840.00	7,465.60	10,374.40	41.85%
SOCIAL SECURITY	101-2105-421-44-02	9,765.00	4,240.46	5,524.54	43.43%
RETIREMENT	101-2105-421-44-04	25,252.00	11,334.88	13,917.12	44.89%
WORKERS COMPENSATION	101-2105-421-44-06	4,417.00	1,940.34	2,476.66	43.93%
MAINTENANCE CONTRACTS	101-2105-421-47-01	5,000.00	-	5,000.00	0.00%
CLOTHING & UNIFORMS	101-2105-421-50-01	1,500.00	-	1,500.00	0.00%
COMMUNICATIONS	101-2105-421-53-01	4,600.00	2,705.37	1,894.63	58.81%
DEMOLITION - CONDEMNATIONS	101-2105-421-54-60	20,000.00		20,000.00	0.00%
PROPERTY IMPROVEMENTS	101-2105-421-54-70	6,000.00		6,000.00	0.00%
SPECIALIZED DEPARTMENTAL SUPPLIES	101-2105-421-61-02	7,000.00	452.98	6,547.02	6.47%
POSTAGE METER RENT & POSTAGE	101-2105-421-61-06	7,500.00		7,500.00	0.00%
LEASE & COPIES	101-2105-421-66-03	2,455.00	596.59	1,858.41	24.30%
		238,968.00	86,260.23	152,707.77	36.10%
ANIMAL CONTROL					
SALARIES	101-2110-421-11-50	69,679.00	35,738.11	33,940.89	51.29%
INSURANCE	101-2110-421-44-01	17,840.00	7,465.60	10,374.40	41.85%
SOCIAL SECURITY	101-2110-421-44-02	5,331.00	2,570.74	2,760.26	48.22%
RETIREMENT	101-2110-421-44-04	13,887.00	6,632.98	7,254.02	47.76%
WORKERS COMPENSATION	101-2110-421-44-06	1,673.00	890.00	783.00	53.20%
UTILITIES	101-2110-421-40-01	15,400.00	3,632.04	11,767.96	23.58%
PROFESSIONAL SERVICES	101-2110-421-47-02	30,959.00	4,470.84	26,488.16	14.44%
CLOTHING & UNIFORMS	101-2110-421-50-01	800.00	280.85	519.15	35.11%
COMMUNICATIONS	101-2110-421-53-01	2,400.00	489.77	1,910.23	20.41%
TRAINING	101-2110-421-58-05	1,000.00		1,000.00	0.00%
SPECIALIZED DEPT SUPPLIES	101-2110-421-61-02		(39.57)	39.57	#DIV/0!
CHEMICALS	101-2110-421-61-10	2,000.00	110.48	1,889.52	5.52%
FOOD ALLOWANCE FOR ANIMALS	101-2110-421-63-03	5,000.00	501.27	4,498.73	10.03%
LEASE & COPIES	101-2110-421-66-03	1,775.00	1,012.62	762.38	57.05%
TRAPS & CAPTURING EQUIP	101-2110-421-66-12	3,488.00		3,488.00	0.00%
CAT LIVING PENS	101-2110-421-66-13	1,000.00	94.12	905.88	9.41%
COMMUNITY AIDE	101-2110-421-66-14	2,000.00		2,000.00	0.00%
		174,232.00	63,849.85	110,382.15	36.65%

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

		2023-2024	41.7% 11/30/2023		% AGE OF
		BUDGET	ACTUAL	VARIANCE	BUDGET
CORONER					
SALARIES	101-2190-421-11-50	54,075.00	21,175.19	32,899.81	39.16%
INSURANCE	101-2190-421-44-01	13,981.00	5,845.30	8,135.70	41.81%
SOCIAL SECURITY	101-2190-421-44-02	4,160.00	2,059.34	2,100.66	49.50%
RETIREMENT	101-2190-421-44-04	11,066.00	5,892.16	5,173.84	53.25%
WORKERS COMPENSATION	101-2190-421-44-06	1,882.00	992.14	889.86	52.72%
PROFESSIONAL SERVICES	101-2190-421-47-02	93,500.00	29,448.00	64,052.00	31.50%
DUES	101-2190-421-50-12	400.00		400.00	0.00%
TRAVEL	101-2190-421-58-01	2,400.00	1,200.00	1,200.00	50.00%
TRAINING	101-2190-421-58-05	3,000.00	1,544.68	1,455.32	51.49%
PRINTING & OFFICE SUPPLIES	101-2190-421-61-01	400.00	-	400.00	0.00%
SPECIALIZED DEPARTMENTAL SUPPLIES	101-2190-421-61-02	6,000.00	78.30	5,921.70	1.31%
		190,864.00	68,235.11	122,628.89	35.75%
DETENTION CENTER					
SALARIES	101-2320-423-11-50	1,680,478.00	687,707.18	992,770.82	40.92%
INSURANCE	101-2320-423-44-01	307,374.00	112,313.72	195,060.28	36.54%
SOCIAL SECURITY	101-2320-423-44-02	128,557.00	50,552.02	78,004.98	39.32%
RETIREMENT	101-2320-423-44-04	356,934.00	147,060.12	209,873.88	41.20%
WORKERS COMPENSATION	101-2320-423-44-06	58,145.00	21,716.37	36,428.63	37.35%
UTILITIES	101-2320-423-40-01	157,000.00	48,438.72	108,561.28	30.85%
MAINTENANCE CONTRACTS	101-2320-423-47-01	12,988.00	4,872.96	8,125.04	37.49%
PROFESSIONAL SERVICES	101-2320-423-47-02	64,255.00	21,847.27	42,407.73	34.00%
HEALTH CARE CONTRACT	101-2320-423-47-10	177,286.00	87,484.15	89,801.85	49.35%
CLOTHING & UNIFORMS	101-2320-423-50-01	14,000.00	10,164.57	3,835.43	72.60%
COMMUNICATIONS	101-2320-423-53-01	13,000.00	7,138.39	5,861.61	54.91%
TRAINING	101-2320-423-58-05	7,000.00	5,225.82	1,774.18	74.65%
OPERATING EXPENSE	101-2320-423-60-15	21,120.00	5,901.38	15,218.62	27.94%
PRINTING & OFFICE SUPPLIES	101-2320-423-61-01	4,500.00	2,896.21	1,603.79	64.36%
SPECIALIZED DEPARTMENTAL SUPPLIES	101-2320-423-61-02	26,700.00	11,011.03	15,688.97	41.24%
CHEMICALS	101-2320-423-61-10	10,500.00	3,570.06	6,929.94	34.00%
JUVENILE DETENTION	101-2320-423-62-10	25,000.00	6,925.00	18,075.00	27.70%
DIETING PRISONERS	101-2320-423-63-01	170,000.00	55,990.02	114,009.98	32.94%
PRISONER TRANSPORT, MEALS	101-2320-423-63-02	2,000.00	319.27	1,680.73	15.96%
SUBSISTENCE CARE	101-2320-423-63-03	40,120.00	14,937.65	25,182.35	37.23%
CAPITAL EXPENDITURES	101-2320-423-66-01	5,800.00		5,800.00	0.00%
LEASE & COPIES	101-2320-423-66-03	5,500.00	2,102.51	3,397.49	38.23%
		3,288,267.00	1,308,174.42	1,980,092.58	39.78%
E-911 & COMMUNICATIONS					
SALARIES	101-2901-429-11-50	530,166.00	215,520.53	314,645.47	40.65%
SUBSCRIBER BILLING SALARIES	101-2901-429-11-55	52,909.00	15,543.78	37,365.22	29.38%
SALARIES-P/T DISPATCHERS	101-2901-429-11-63	35,961.00	11,387.34	24,573.66	31.67%
INSURANCE	101-2901-429-44-01	75,412.00	26,142.18	49,269.82	34.67%
SOCIAL SECURITY	101-2901-429-44-02	46,735.00	17,995.68	28,739.32	38.51%
RETIREMENT	101-2901-429-44-04	115,763.00	45,554.43	70,208.57	39.35%
WORKERS COMPENSATION	101-2901-429-44-06	3,154.00	666.85	2,487.15	21.14%
UTILITIES	101-2901-429-40-01	20,000.00	10,208.64	9,791.36	51.04%
MAINTENANCE CONTRACTS	101-2901-429-47-01	228,608.00	225,214.63	3,393.37	98.52%
PROFESSIONAL SERVICES	101-2901-429-47-02	2,500.00	1,246.36	1,253.64	49.85%
RADIO MAINTENANCE	101-2901-429-47-03	6,308.00	4,500.00	1,808.00	71.34%
UNIFORMS	101-2901-429-50-01	1,200.00	1,394.00	(194.00)	116.17%
SPECIAL PROJECTS AWARENESS	101-2901-429-50-20	1,500.00	520.09	979.91	34.67%
MEMBERSHIPS & SUBSCRIPTIONS	101-2901-429-50-25	1,000.00	721.90	278.10	72.19%
COMMUNICATIONS	101-2901-429-53-01	18,615.00	10,414.90	8,201.10	55.95%
TRAINING	101-2901-429-58-01	5,000.00	3,323.07	1,676.93	66.46%
COMMUNICATIONS CENTER OPERATIONS	101-2901-429-60-20	5,267.00	3,814.19	1,452.81	72.42%
PRINTING & OFFICE SUPPLIES	101-2901-429-61-01	2,020.00	1,317.34	702.66	65.21%
SPECIALIZED DEPARTMENTAL SUPPLIES	101-2901-429-61-02		(550.00)	550.00	#DIV/0!
JANITORIAL SUPPLIES	101-2901-429-61-15	2,211.00	393.39	1,817.61	17.79%
TOWER RENTAL	101-2901-429-66-02	107,130.00	45,985.62	61,144.38	42.93%
LEASE & COPIES	101-2901-429-66-03	3,175.00	1,412.48	1,762.52	44.49%
		1,264,635.00	642,727.40	621,907.60	50.82%

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

		2023-2024 BUDGET	41.7% 11/30/2023 ACTUAL	VARIANCE	%-AGE OF BUDGET
EMERGENCY SERVICES					
SALARIES	101-2902-429-11-50	81,869.00	36,353.06	45,515.94	44.40%
INSURANCE	101-2902-429-44-01	24,478.00	9,094.92	15,383.08	37.16%
SOCIAL SECURITY	101-2902-429-44-02	6,263.00	2,577.31	3,685.69	41.15%
RETIREMENT	101-2902-429-44-04	15,195.00	6,793.68	8,401.32	44.71%
WORKERS COMPENSATION	101-2902-429-44-06	2,785.00	1,403.25	1,381.75	50.39%
UNIFORMS	101-2902-429-50-01	1,000.00	458.82	541.18	45.88%
DUES	101-2902-429-50-02	540.00	-	540.00	0.00%
MEMBERSHIPS & SUBSCRIPTIONS	101-2902-429-50-25	350.00	75.00	275.00	21.43%
COMMUNICATIONS	101-2902-429-53-01	11,500.00	10,035.12	1,464.88	87.26%
TRAINING	101-2902-429-58-05	2,000.00	230.11	1,769.89	11.51%
PRINTING & OFFICE SUPPLIES	101-2902-429-61-01	1,429.00	-	1,429.00	0.00%
SPECIALIZED DEPARTMENTAL SUPPLIES	101-2902-429-61-02	3,000.00	1,634.75	1,365.25	54.49%
LEASE & COPIES	101-2902-429-66-03	100.00	-	100.00	0.00%
		150,509.00	68,656.02	81,852.98	45.62%
COUNTY MAINTENANCE					
SALARIES	101-3101-431-11-50	275,460.00	119,077.41	156,382.59	43.23%
INSURANCE	101-3101-431-44-01	65,762.00	31,571.02	34,190.98	48.01%
SOCIAL SECURITY	101-3101-431-44-02	21,280.00	8,706.01	12,573.99	40.91%
RETIREMENT	101-3101-431-44-04	51,627.00	20,533.34	31,093.66	39.77%
WORKERS COMPENSATION	101-3101-431-44-06	19,272.00	8,051.75	11,220.25	41.78%
PROFESSIONAL SERVICES	101-3101-431-47-02	146,342.00	48,101.66	98,240.34	32.87%
UNIFORMS & CLOTHING	101-3101-431-50-01	4,500.00	2,632.70	1,867.30	59.50%
COMMUNICATIONS	101-3101-431-53-01	6,500.00	2,077.88	4,422.12	31.97%
TRAINING	101-3101-431-58-01	3,500.00	162.48	3,337.52	4.64%
ROAD & BRIDGE	101-3101-431-59-01	105,000.00	10,717.23	94,282.77	10.21%
ROAD SIGNS	101-3101-429-59-02	14,500.00	2,335.21	12,164.79	16.10%
ASPHALT	101-3101-431-59-05	24,000.00	1,405.80	22,594.20	5.86%
CRUSHER RUN & GRAVEL	101-3101-431-59-10	25,000.00	9,823.24	15,176.76	39.29%
GENERAL SUPPLIES	101-3101-431-61-07	12,000.00	3,117.13	8,882.87	25.98%
LEASE & COPIES	101-3101-431-61-07	1,895.00	266.85	1,628.15	14.08%
		776,638.00	268,579.71	508,058.29	34.58%
EQUIPMENT SHOP					
SALARIES	101-3102-431-11-50	92,253.00	39,009.36	53,243.64	42.29%
INSURANCE	101-3102-431-44-01	24,994.00	10,452.70	14,541.30	41.82%
SOCIAL SECURITY	101-3102-431-44-02	7,058.00	2,762.94	4,295.06	39.15%
RETIREMENT	101-3102-431-44-04	17,123.00	7,240.16	9,882.84	42.28%
WORKERS COMPENSATION	101-3102-431-44-06	4,290.00	1,809.08	2,480.92	42.17%
UTILITIES	101-3102-431-40-01	33,000.00	7,302.57	25,697.43	22.13%
UNIFORMS & CLOTHING	101-3102-431-50-01	2,500.00	326.38	2,173.62	13.06%
COMMUNICATIONS	101-3102-431-53-01	3,100.00	390.71	2,709.29	12.60%
TRAINING	101-3102-431-58-05	4,000.00	1,605.00	2,395.00	40.13%
SUPPLIES	101-3102-431-61-04	6,000.00	5,673.61	326.39	94.56%
VEHICLE MAINTENANCE & REPAIR	101-3102-431-65-01	188,000.00	87,122.54	100,877.46	46.34%
MACHINERY & EQUIPMENT REPAIR	101-3102-431-65-02	56,000.00	17,950.78	38,049.22	32.05%
TIRES	101-3102-431-65-10	55,000.00	22,693.15	32,306.85	41.26%
LEASE & COPIES	101-3102-431-66-03	815.00	490.84	324.16	60.23%
		494,133.00	204,829.82	289,303.18	41.45%
HEALTH DEPARTMENT					
MAINTENANCE CONTRACTS	101-4101-441-47-01	2,300.00		2,300.00	0.00%
SPECIAL CONTRACTS	101-4101-441-47-05	1,000.00		1,000.00	0.00%
COMMUNICATIONS	101-4101-441-53-01	7,700.00	2,559.51	5,140.49	33.24%
BUILDING EXPENSES	101-4101-441-60-10	22,000.00	7,005.13	14,994.87	31.84%
CHEMICALS	101-4101-441-61-10	2,300.00	396.23	1,903.77	17.23%
MACHINERY & EQUIPMENT REPAIR	101-4101-441-65-02	1,000.00		1,000.00	0.00%
		36,300.00	9,960.87	26,339.13	27.44%
DEPARTMENT OF SOCIAL SERVICES					
UTILITIES	101-4110-441-40-01	40,000.00	13,713.00	26,287.00	34.28%
COMMUNICATIONS	101-4110-441-53-01	6,100.00	2,053.35	4,046.65	33.66%
EMERGENCY RELIEF	101-4110-441-54-05	1,000.00	-	1,000.00	0.00%
PRINTING & OFFICE SUPPLIES	101-4110-441-61-01	1,000.00	-	1,000.00	0.00%
		48,100.00	15,766.35	32,333.65	32.78%

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

		2023-2024 BUDGET	41.7% 11/30/2023 ACTUAL	VARIANCE	%-AGE OF BUDGET
VETERAN'S AFFAIRS					
SALARIES	101-4120-441-11-50	57,402.00	35,989.11	21,412.89	62.70%
INSURANCE	101-4120-441-44-01	13,981.00	5,904.00	8,077.00	42.23%
SOCIAL SECURITY	101-4120-441-44-02	4,392.00	2,629.52	1,762.48	59.87%
RETIREMENT	101-4120-441-44-04	10,654.00	6,679.56	3,974.44	62.70%
WORKERS COMPENSATION	101-4120-441-44-06	178.00	339.18	(161.18)	190.55%
MEMBERSHIPS & SUBSCRIPTIONS	101-4120-441-50-25	180.00	170.00	10.00	94.44%
COMMUNICATIONS	101-4120-441-53-01	989.00	304.08	684.92	30.75%
TRAINING	101-4120-441-58-05	3,955.00	879.56	3,075.44	22.24%
PRINTING & OFFICE SUPPLIES	101-4120-441-61-01	800.00	279.14	520.86	34.89%
LEASE & COPIES	101-4120-441-66-03	1,255.00	1,251.48	3.52	99.72%
		99,786.00	54,425.63	99,360.37	58.03%
ALCOHOL & DRUG ABUSE					
SALARIES	101-4150-441-11-50	385,941.00	156,353.78	219,587.22	43.10%
INSURANCE	101-4150-441-44-01	76,588.00	25,222.56	51,365.44	32.93%
SOCIAL SECURITY	101-4150-441-44-02	29,525.00	12,198.98	17,326.02	41.32%
RETIREMENT	101-4150-441-44-04	71,631.00	29,656.58	41,974.42	41.40%
WORKERS COMPENSATION	101-4150-441-44-06	2,493.00	1,501.54	991.46	60.23%
UTILITIES	101-4150-441-40-01	16,300.00	5,307.22	10,992.78	32.56%
PROFESSIONAL SERVICES	101-4150-441-47-02	62,000.00	14,520.73	47,479.27	23.42%
MEMBERSHIPS & SUBSCRIPTIONS	101-4150-441-50-25	15,000.00	8,740.64	6,259.36	58.27%
GENERAL INSURANCE	101-4150-441-52-01	9,500.00	9,226.56	273.44	97.12%
TRAINING	101-4150-441-58-05	15,000.00	1,379.93	13,620.07	9.20%
MAINTENANCE & UPKEEP	101-4150-441-60-30	1,500.00	850.00	650.00	56.67%
PRINTING & OFFICE SUPPLIES	101-4150-441-61-01	12,360.00	1,191.20	11,168.80	9.64%
SPECIALIZED DEPARTMENTAL SUPPLIES	101-4150-441-61-02	4,800.00	3,301.73	1,498.27	68.79%
RENT ON POSTAGE METER & POSTAGE	101-4150-441-61-06	500.00		500.00	0.00%
OTHER MISCELLANEOUS	101-4150-441-75-02	10,000.00	2,101.38	7,898.62	21.01%
		713,138.00	281,552.83	431,585.17	39.48%
VICTIM ADVOCATE					
SALARIES	101-4190-441-11-50	56,106.00	23,656.70	32,449.30	42.16%
INSURANCE	101-4190-441-44-01	6,826.00	2,858.20	3,967.80	41.87%
SOCIAL SECURITY	101-4190-441-44-02	4,293.00	1,734.85	2,558.15	40.41%
RETIREMENT	101-4190-441-44-04	10,414.00	4,390.64	6,023.36	42.16%
WORKERS COMPENSATION	101-4190-441-44-06	1,942.00	818.49	1,123.51	42.15%
MAINTENANCE CONTRACT-ZUERCHER	101-4190-441-47-01	1,100.00	1,031.80	68.20	93.80%
DUES	101-4190-441-50-02	30.00	30.00	-	100.00%
SPECIAL PROJECTS AWARENESS	101-4190-441-50-20	2,000.00	-	2,000.00	0.00%
COMMUNICATIONS	101-4190-441-53-01	2,500.00	345.99	2,154.01	13.84%
TRAINING	101-4190-441-58-05	2,800.00	1,857.32	942.68	66.33%
PRINTING & OFFICE SUPPLIES	101-4190-441-61-01	2,500.00	289.39	2,210.61	11.58%
VICTIM NOTIFICATION	101-4190-441-61-25	2,000.00	-	2,000.00	0.00%
VICTIM SERVICES	101-4190-441-61-26	2,500.00	-	2,500.00	0.00%
VEHICLE OPERATION & MAINTENANCE	101-4190-441-65-01	200.00	-	200.00	0.00%
		95,211.00	37,013.38	58,197.62	38.88%
STADIUM					
SALARIES	101-5110-451-11-50	16,301.00	6,873.60	9,427.40	42.17%
INSURANCE	101-5110-451-44-01	4,194.00	1,753.60	2,440.40	41.81%
SOCIAL SECURITY	101-5110-451-44-02	1,248.00	473.69	774.31	37.96%
RETIREMENT	101-5110-451-44-04	3,026.00	1,275.64	1,750.36	42.16%
WORKERS COMPENSATION	101-5110-451-44-06	551.00	232.31	318.69	42.16%
UTILITIES	101-5110-451-40-01	39,000.00	13,662.08	25,337.92	35.03%
CLOTHING & UNIFORMS	101-5110-451-50-01	400.00	414.59	(14.59)	103.65%
MEMBERSHIPS & SUBSCRIPTIONS	101-5110-451-50-25	325.00	325.00	-	100.00%
COMMUNICATIONS	101-5110-451-53-01	3,200.00	750.09	2,449.91	23.44%
TRAINING	101-5110-451-58-05	1,000.00	-	1,000.00	0.00%
BUILDING & EQUIPMENT EXPENSE	101-5110-451-60-10	25,000.00	11,633.62	13,366.38	46.53%
		94,245.00	37,394.17	56,850.83	39.68%

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

		2023-2024 BUDGET	41.7% 11/30/2023 ACTUAL	VARIANCE	%-AGE OF BUDGET
RECYCLING					
SALARIES	101-6101-461-11-50	231,246.00	92,467.14	138,778.86	39.99%
INSURANCE	101-6101-461-44-01	17,840.00	7,465.60	10,374.40	41.85%
SOCIAL SECURITY	101-6101-461-44-02	17,691.00	6,969.39	10,721.61	39.40%
RETIREMENT	101-6101-461-44-04	42,920.00	17,180.64	25,739.36	40.03%
WORKERS COMPENSATION	101-6101-461-44-06	15,152.00	5,435.25	9,716.75	35.87%
CONTRACT SERVICES	101-6101-461-32-10	63,000.00	14,719.98	48,280.02	23.37%
UTILITIES	101-6101-461-40-01	20,000.00	5,817.55	14,182.45	29.09%
WASTE TIRE DISPOSAL	101-6101-461-47-10	28,000.00	13,488.36	14,511.64	48.17%
CLOTHING & UNIFORMS	101-6101-461-50-01	3,500.00	800.00	2,700.00	22.86%
TRAINING	101-6101-461-58-05	3,500.00		3,500.00	0.00%
MAINTENANCE & UPKEEP	101-6101-461-60-30	8,000.00	4,827.47	3,172.53	60.34%
E-WASTE DISPOSAL	101-6101-461-60-45			-	#DIV/0!
PRINTING & OFFICE SUPPLIES	101-6101-461-61-01	1,500.00	705.03	794.97	47.00%
SAFETY SUPPLIES	101-6101-461-61-08	2,500.00		2,500.00	0.00%
LEASE & COPIES	101-6101-461-66-03	1,080.00	272.72	807.28	25.25%
RECYCLING EQUIPMENT	101-6101-461-66-15	10,000.00		10,000.00	0.00%
HWY 18 TEMP FACILITY COSTS	101-6101-461-66-23	5,000.00	1,814.96	3,185.04	36.30%
		470,929.00	171,964.09	298,964.91	36.52%
AIRPORT					
SALARIES	101-7101-419-11-50	68,131.00	28,903.74	39,227.26	42.42%
INSURANCE	101-7101-419-44-01	16,613.00	6,949.90	9,663.10	41.83%
SOCIAL SECURITY	101-7101-419-44-02	5,212.00	1,970.86	3,241.14	37.81%
RETIREMENT	101-7101-419-44-04	12,646.00	5,364.63	7,281.37	42.42%
WORKERS COMPENSATION	101-7101-419-44-06	2,303.00	974.98	1,328.02	42.34%
UTILITIES	101-7101-419-40-01	17,000.00	3,594.82	13,405.18	21.15%
MAINTENANCE CONTRACTS	101-7101-419-47-01	5,800.00	2,645.00	3,155.00	45.60%
MEMBERSHIPS & SUBSCRIPTIONS	101-7101-419-50-25	750.00		750.00	0.00%
COMMUNICATIONS	101-7101-419-53-01	2,900.00	986.92	1,913.08	34.03%
TRAINING	101-7101-419-58-05	4,200.00	100.00	4,100.00	2.38%
BUILDING & EQUIPMENT EXPENSE	101-7101-419-60-10	32,000.00	12,395.78	19,604.22	38.74%
CAPITAL IMP & MATCHING FUNDS	101-7101-419-66-02	40,000.00	767.09	39,232.91	1.92%
LEASE & COPIES	101-7101-419-66-03	825.00	85.14	739.86	10.32%
		208,380.00	64,738.86	143,641.14	31.07%
TIMKEN SPORTS COMPLEX					
SALARIES	101-8101-451-11-50	159,149.00	68,440.68	90,708.32	43.00%
SALARIES - SUMMER MAINTENANCE WKR	101-8101-451-11-53	25,750.00		25,750.00	0.00%
SALARIES - CONCESSIONS, GATE, TICKETS	101-8101-451-11-54	29,547.00	12,875.96	16,671.04	43.58%
INSURANCE	101-8101-451-44-01	31,304.00	13,086.40	18,207.60	41.84%
SOCIAL SECURITY	101-8101-451-44-02	35,406.00	5,908.86	10,497.14	36.02%
RETIREMENT	101-8101-451-44-04	29,539.00	13,193.69	16,345.31	44.67%
WORKERS COMPENSATION	101-8101-451-44-06	8,771.00	3,304.81	5,466.19	37.68%
UTILITIES	101-8101-451-40-01	148,900.00	48,974.18	99,925.82	32.89%
PROFESSIONAL SERVICES	101-8101-451-47-02	37,333.00	6,370.00	30,963.00	17.06%
CLOTHING & UNIFORMS	101-8101-451-50-10	2,850.00	1,012.38	1,837.62	35.52%
COMMUNICATIONS	101-8101-451-53-01	11,500.00	6,924.56	4,575.44	60.21%
ADVERTISING	101-8101-451-54-01	21,000.00	5,045.64	15,954.36	24.03%
FIELD MAINTENANCE	101-8101-451-54-55	50,000.00	13,666.52	36,333.48	27.33%
TRAINING	101-8101-451-58-05	4,000.00	1,258.51	2,741.49	31.46%
BUILDING EXPENSE	101-8101-451-60-01	11,000.00	1,808.12	9,191.88	16.44%
OPERATING EXPENSE	101-8101-451-60-15	70,000.00	32,071.09	37,928.91	45.82%
PRINTING & OFFICE SUPPLIES	101-8101-451-61-01	1,200.00	1,065.73	134.27	88.81%
SPECIALIZED DEPARTMENTAL SUPPLIES	101-8101-451-61-02	50,000.00	15,099.75	34,900.25	30.20%
CHEMICALS & FERTILIZERS	101-8101-451-61-10	25,000.00	5,170.87	19,829.13	20.68%
MACHINERY & EQUIPMENT REPAIR	101-8101-451-65-02	3,500.00	121.67	3,378.33	3.48%
CAPITAL IMPROVEMENTS	101-8101-451-66-02	15,000.00		15,000.00	0.00%
LEASE & COPIES	101-8101-451-66-03	2,130.00	530.09	1,599.91	24.85%
PARO MATCHING FUNDS	101-8101-451-66-22	6,000.00		6,000.00	0.00%
		759,879.00	255,939.51	503,939.49	33.68%

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

		2023-2024	41.7% 11/30/2023		
		BUDGET	ACTUAL	VARIANCE	%-AGE OF BUDGET
EMERGENCY MEDICAL SERVICES					
SALARIES	101-9101-441-11-50	1,305,358.00	563,762.17	741,595.83	43.19%
SALARIES - PRN	101-9101-441-11-65	65,000.00	58,547.50	6,452.50	90.07%
INSURANCE	101-9101-441-44-01	216,625.00	84,227.00	132,398.00	38.88%
SOCIAL SECURITY	101-9101-441-44-02	104,833.00	45,729.94	59,103.06	43.62%
RETIREMENT	101-9101-441-44-04	256,349.00	115,516.70	140,832.30	45.06%
WORKERS COMPENSATION	101-9101-441-44-06	125,784.00	49,929.08	75,854.92	39.69%
UTILITIES	101-9101-441-40-01	26,894.00	10,066.93	16,827.07	37.43%
MAINTENANCE CONTRACTS	101-9101-441-47-01	25,000.00	21,995.20	3,004.80	87.98%
PROFESSIONAL SERVICES	101-9101-441-47-02	90,000.00	45,517.86	44,482.14	50.58%
VACCINES	101-9101-441-47-15	3,000.00		3,000.00	0.00%
CLOTHING & UNIFORMS	101-9101-441-50-01	14,177.00	4,486.83	9,690.17	31.65%
SPECIAL PROGRAM (EMS WEEK)	101-9101-441-50-20	1,000.00		1,000.00	0.00%
MEMBERSHIPS & SUBSCRIPTIONS	101-9101-441-50-25	900.00		900.00	0.00%
COMMUNICATIONS	101-9101-441-53-01	20,568.00	6,175.53	14,392.47	30.02%
TRAINING & TRAVEL	101-9101-441-58-07	5,000.00	923.26	4,076.74	18.47%
DISPOSAL FEES	101-9101-441-60-50	3,648.00	255.20	3,392.80	7.00%
SPECIALIZED DEPARTMENTAL SUPPLIES	101-9101-441-61-02	1,000.00	335.84	664.16	33.58%
GENERAL SUPPLIES	101-9101-441-61-03	55,000.00	27,109.58	27,890.42	49.29%
POSTAGE & FREIGHT	101-9101-441-61-07	300.00	9.25	290.75	3.08%
MEDICATION	101-9101-441-61-20	28,315.00	16,425.93	11,889.07	58.01%
VEHICLE OPERATIONS & MAINTENANCE	101-9101-441-65-01	65,000.00	24,049.48	40,950.52	37.00%
RADIO SYSTEM REPAIR	101-9101-441-65-03	700.00		700.00	0.00%
LEASE & COPIES	101-9101-441-66-03	2,740.00	1,432.80	1,307.20	52.29%
LEASE PAYMENTS	101-9101-441-66-04	43,762.00	17,464.09	26,297.91	39.91%
IT SERVICES	101-9101-441-66-20	11,230.00	2,770.86	8,459.14	24.67%
LICENSE FEES	101-9101-441-66-50	775.00	125.00	650.00	16.13%
		2,472,958.00	1,096,856.03	1,376,101.97	44.35%
TOTAL EXPENDITURES		23,236,873.00	9,483,487.24	13,728,223.46	40.81%