



## NOTICE

Union County Council will hold a Public Hearing on April 9, 2024 in the Grand Jury Room located at the Union County Courthouse, 210 West Main Street Union, SC 29379 at 5:15PM for the purpose of receiving public comment concerning an Ordinance allowing the development of a new joint county industrial park (Tyger Solar LLC). The public is invited to attend.

Union County Council will hold a Public Hearing on April 9, 2024 in the Grand Jury Room located at the Union County Courthouse, 210 West Main Street Union, SC 29379 at 5:15PM for the purpose of receiving public comment concerning an Ordinance allowing the execution and delivery of a Fee in Liew of Tax Agreement between Union County and Tyger Solar, LLC. The public is invited to attend.

Union County Council will hold it's regular monthly meeting on Tuesday April 9, 2024 at 5:30 p.m. The meeting will be held in the Grand Jury Room located on the second floor of the Union County Courthouse at 210 West Main Street Union, SC 29379. The public is invited to attend. For those wishing to view the meeting online, the live stream will be available on the Union County, SC Facebook page.



AGENDA  
REGULAR MONTHLY MEETING OF THE UNION COUNTY COUNCIL  
GRAND JURY ROOM  
210 W. MAIN STREET  
UNION, S. C. 29379  
TUESDAY, APRIL 9, 2024  
5:30 p.m.

Citizen may access a live stream of the meeting by visiting the Union County, SC Facebook page  
Notice of the meeting and the agenda were posted on the county website at [www.gearupunionsc.com](http://www.gearupunionsc.com),  
furnished to the media, and provided to those requesting notification.

- I. Call to Order  
Chairman, Phillip Russell
- II. Invocation  
Chaplain, Danny Bright
- III. Pledge of Allegiance  
Vice Chairman, David Sinclair
- IV. Roll Call  
Clerk to Council
- V. Employee Service Award Recognition  
Phillip Russell, County Supervisor
- VI. Approval of Minutes  
A. Regular monthly meeting 03-12-2024
- VII. Consider if an individual may serve on a county rule board as well as an independent board by council appointment. Requested by Councilman Bright.
- VIII. Consider Board Appointments or Removals (if any).
  - A. Alcohol & Drug Abuse Commission, 1 vacancy, District 2
  - B. Appeals Board, 1 vacancy, District 2
  - C. Building Code Board of Appeals, 5 vacancies, at large
  - D. Planning Commission, 1 vacancy, District 2
  - E. Cross Keys Fire Board, 1 vacancy, at large
  - F. Catawba Regional Council of Governments Board, 1 vacancy, at large.
  - G. Tourism, 1 vacancy District 6
  - H. Kelly Kelton Fire Board, 1 vacancy at large
  - I. Philippi, 2 vacancies at large
  - J. Bonham Fire Department, removal requested by Councilwoman Annie Smith
- IX. Consider authorizing Supervisor Russell to proceed with the necessary requirements to transfer ownership of the Buffalo Mill Property to The City of Union.

- X. Consider accepting a transfer of property located at 307 East Main Street Union, SC for the purpose of proceeding with VCC Clean up.
- XI. Consider request from Union County YMCA to donate Bus
- XII. Ordinances
  - A. Union County Budget Ordinance for FY 2024-2025, 1<sup>st</sup> Reading
  - B. An Ordinance calling for a referendum to Authorize the Department of Revenue to issue permits to allow for the possession, sale, and consumption of alcohol without regard to the days and hours of sale, 1<sup>st</sup> Reading-Title Only
  - C. An Ordinance Authorizing the Execution and Delivery of a FILOT Between Union County and Tyger Solar LLC, 3<sup>rd</sup> and Final Reading.
  - D. An Ordinance Authorizing and Approving the Development of a new joint Industrial and Business Park (Project Tyger) pursuant to section 4-1-170 of the Code of Laws of South Carolina, 3<sup>rd</sup> and Final Reading.
- XIII. Recognition of any elected officials present wishing to make comments.
- XIV. Supervisor's Report
- XV. Call for Committee Reports
- XVI. Potential Public Comment concerning Carlisle Fire Dept. Substation
- XVII. Adjourn

**BOARDS AND COMMISSION**

	<b>CHAIRMAN RUSSELL</b>	<b>DISTRICT 1</b>	<b>DISTRICT 2</b>	<b>DISTRICT 3</b>	<b>DISTRICT 4</b>	<b>DISTRICT 5</b>	<b>DISTRICT 6</b>
<b>AIRPORT COMMISSION</b>							
Name	Antonio S. Distefano	Robert Steve Bogan	Michael A. Gregory	Mark Lancaster	Daniel C. Burnette	Joey English	John McKnight, Jr.
Recom. By	Chairman Phillip Russell	District 1 Danny Bright	District 2 Ralph Tucker	District 3 David Sinclair	District 4 Annie Smith	District 5 Tommie Hill	District 6 John Flood
Date Appointed	7/11/2023	7/11/2023	4/13/2021	3/9/2021	7/11/2023	3/9/2021	6/8/2021
Term Expires	12/31/2026	12/31/2026	12/31/2024	12/31/2024	12/31/2026	12/31/2024	12/31/2024
# of Term if known	1st	3rd	1 partial + 3 year		1st (partial filling)		
<b>ALCOHOL &amp; DRUG ABUSE COMMISSION</b>							
Name	Charles E. Lott Sr.	Mary Linda Owens	Curtiss A. Hunter	Dale S. Goff	Robin Foster Rodgers	Debra A. Hill-Hunter	Ronald Williams
Recom. By	Chairman Phillip Russell	District 1 Danny Bright	District 2 Ralph Tucker	District 3 David Sinclair	District 4 Annie Smith	District 5 Ralph Tucker	District 6 John Flood
Date Appointed	7/11/2023	7/11/2023	4/13/2021	3/12/2024	7/11/2023	2/9/2021	6/8/2021
Term Expires	12/31/2026	12/31/2026	12/31/2024	12/31/2024	12/31/2026	12/31/2024	12/31/2024
# of Term if known		1st	Appointed to old eng board	1st	1st	1st	
<b>APPEALS BOARD</b>							
Name	George Goings	Linda Balak	Brenda Brittain	Jimmy Maness	Butch Carter	Jay Coffey	Elise Ashby
Recom. By	Chairman Phillip Russell	District 1 Danny Bright	District 2 Ralph Tucker	District 3 David Sinclair	District 4 Annie Smith	District 5 Tommie Hill	District 6 John Flood
Date Appointed	7/11/2023	7/11/2023	9/12/2017	3/9/2021	7/11/2023	3/9/2021	7/11/2023
Term Expires	12/31/2026	12/31/2026	12/31/2020	12/31/2024	12/31/2024	12/31/2024	12/31/2024
# of Term if known		1st	*Wf. Tucker never made appt		3rd		1st
<b>BUILDING CODE BOARD OF APPEALS</b>							
Name	Paul Sanders	Jackie Earls Jr.	Howard Gibson	Jon M. Kendrick	Tradd Bruce	Doug Guinn-Alternate	Vacant
Recom. By							
Date Appointed	4/14/2020	4/13/2020	3/8/2022	3/8/2022	3/8/2022	4/14/2020	
Term Expires	12/31/2023	12/31/2023	12/31/2023	12/31/2025	12/31/2025	12/31/2023	12/31/2023
# of Term if known							
<b>FAIR BOARD</b>							
Name	Ananda Black	William Jolly	Mark C. Wade	Tommy E. Ford	Tony E. Gregory	Carolyn Glenn	Jacob Robinson
Recom. By	Chairman Phillip Russell	District 1 Danny Bright	District 2 Ralph Tucker	District 3 David Sinclair	District 4 Annie Smith	District 5 Tommie Hill	District 6 John Flood
Date Appointed	7/11/2023	7/11/2023	4/13/2021	2/9/2021	7/11/2023	2/9/2021	6/8/2021
Term Expires	12/31/2026	12/31/2026	12/31/2024	12/31/2024	12/31/2026	12/31/2024	12/31/2024
# of Term if known					1st		
<b>LIBRARY BOARD</b>							
Name	Rhonda Hollingsworth	Kristi Ford Scales	Jennifer Roark	William Rochester	Emma Garner	Rena Gonde	Michael Tyler
Recom. By	Chairman Phillip Russell	District 1 Danny Bright	District 2 Ralph Tucker	District 3 David Sinclair	District 4 Annie Smith	District 5 Tommie Hill	District 6 John Flood
Date Appointed	7/11/2023	7/11/2023	4/13/2021	5/11/2021	7/11/2023	6/8/2021	6/8/2021
Term Expires	12/31/2026	12/31/2026	12/31/2024	12/31/2024	12/31/2024	12/31/2024	12/31/2024
# of Term if known					1st		
<b>PLANNING COMMISSION</b>							
Name	Stacie Morrison	Thomas Balak	Vacant (Annie Smith)	Joey Mayes	Daniel Crocker	Lewis Jeter, III	William B. Jeter
Recom. By	Chairman Phillip Russell	District 1 Danny Bright	District 2 Ralph Tucker	District 3 David Sinclair	District 4 Annie Smith	District 5 Tommie Hill	District 6 John Flood
Date Appointed	7/11/2023	7/11/2023	6/8/2021	5/11/2021	7/11/2023	5/11/2021	6/8/2021
Term Expires	12/31/2026	12/31/2026	12/31/2024	12/31/2024	12/31/2024	12/31/2024	12/31/2024
# of Term if known	1st	1st	1st	1st	1st	1st	1st
<b>TOURISM COMMISSION</b>							
Name	Elizabeth Oliver	Arthur Hirschmann	Lynda Casey Clark	Rebecca Rochester	Elizabeth Harris	Melody Porter	Vacant (Lynn Eaves)
Recom. By	Chairman Phillip Russell	District 1 Danny Bright	District 2 Ralph Tucker	District 3 David Sinclair	District 4 Annie Smith	District 5 Tommie Hill	District 6 John Flood
Date Appointed	7/11/2023	9/12/2023	4/13/2021	4/13/2021	7/11/2023	3/9/2021	11/9/2021
Term Expires	12/31/2026	12/31/2026	12/31/2024	12/31/2024	12/31/2026	12/31/2024	12/31/2024
# of Term if known		1st					



**UNION COUNTY**

**ORDINANCE NUMBER 2024-\_\_**

**A UNION COUNTY ORDINANCE CALLING FOR A REFERENDUM TO AUTHORIZE THE SOUTH CAROLINA DEPARTMENT OF REVENUE TO ISSUE TEMPORARY PERMITS TO ALLOW FOR THE POSSESSION, SALE, AND CONSUMPTION OF ALCOHOLIC LIQUORS BY THE DRINK TO BONA FIDE NONPROFIT ORGANIZATIONS AND BUSINESS ESTABLISHMENTS AUTHORIZED TO BE LICENSED FOR CONSUMPTION-ON-PREMISES SALES AND TO ALLOW THE SALE OF BEER AND WINE AT PERMITTED OFF-PREMISES LOCATIONS WITHOUT REGARD TO THE DAYS OR HOURS OF SALE, ALL IN UNION COUNTY; AND OTHER MATTERS RELATED THERETO.**

STATE OF SOUTH CAROLINA  
COUNTY COUNCIL FOR UNION COUNTY

ORDINANCE NO. \_\_\_\_\_

**AN ORDINANCE TO ADOPT THE OPERATING AND CAPITAL BUDGETS OF UNION COUNTY FOR THE FISCAL YEAR BEGINNING JULY 1, 2024 AND ENDING JUNE 30, 2025, AND TO MAKE APPROPRIATIONS FOR SUCH UNION COUNTY BUDGETS FOR COUNTY ORDINARY PURPOSES AND FOR OTHER COUNTY PURPOSES FOR WHICH THE COUNTY MAY LEVY A TAX; TO PROVIDE FOR THE LEVY OF TAXES ON ALL TAXABLE PERSONAL AND REAL ESTATE PROPERTIES IN UNION COUNTY FOR SUCH COUNTY ORDINARY PURPOSES, INCLUDING SUFFICIENT TAX TO PAY THE PRINCIPAL AND INTEREST ON OUTSTANDING INDEBTEDNESS OF UNION COUNTY MATURING DURING SAID FISCAL YEAR; AND TO PROVIDE FOR OTHER MATTERS RELATING TO UNION COUNTY AND UNION COUNTY BUDGETARY MATTERS.**

BE IT ENACTED by the County Council for Union County, South Carolina ("Union County"), as follows:

**SECTION 1. ADOPTION OF OPERATING AND CAPITAL BUDGETS FOR COUNTY ORDINARY AND OTHER PURPOSES**

Pursuant to Section 4-9-140 of the South Carolina Code of Laws, 1976, as amended (the "Code"), the operating and capital budgets of Union County (the "Union County Budgets"), for County ordinary purposes and for other County purposes for which the County may levy a tax, as hereinafter set forth, by reference and otherwise, are hereby adopted for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

**SECTION 2. LEVYING OF A SUFFICIENT TAX FOR COUNTY ORDINARY AND OTHER PURPOSES**

A tax of sufficient millage to fund the appropriations for the Union County Budgets, herein made, for the fiscal year beginning July 1, 2024 and ending June 30, 2025, after crediting against such appropriations all other revenue anticipated to accrue to Union County during said fiscal year, not designated for any other specific purpose, is hereby directed to be levied upon all taxable property of Union County upon which the County may levy County ordinary taxes, for County ordinary purposes and for other County purposes for which the County may levy a tax. The millage levy will be set and finally adopted by resolution by September xx, 2024.

The Union County Council directs the appropriate county officials to levy and collect a separate tax millage for Economic Development operations and expenses, to be set and finally adopted by the Union County Council, not to exceed 1.6 mils, and a separate tax millage for operations of the Union County Development Board, not to exceed 2 mils, and all to be shown separately on the tax notices; such revenues to be used solely for Union County Economic Development purposes, and levied pursuant to law.

The Union County Council directs the appropriate county officials to levy and collect: a separate tax millage of 15 mils for the Union County Emergency Medical Services, a separate tax millage of 4 mils for Union Carnegie Library, a separate tax millage of 3 mils for Spartanburg Community College Union Campus and a separate tax millage of 2.6 mils for Higher Education for the benefit of their respective operations and expenses.

**SECTION 3. GENERAL FUND APPROPRIATIONS AND REVENUES**

There is hereby appropriated, with the detail and the provisos as so stated in the Union County Budget Book, hereby incorporated by reference as a part of this Ordinance as fully as if set forth verbatim herein, for the fiscal year beginning July 1, 2024 and ending June 30, 2025, the sums of money in the amounts and for the purposes set forth therein, with the anticipated revenues to be applied thereto as reflected therein.

No expenditures may be made against the Non-Departmental Capital Expenditure Account or the Non-Departmental Contingency Account without prior approval of County Council.

**SECTION 4. DEBT SERVICE AND OTHER FINANCINGS APPROPRIATIONS AND REVENUE**

To the extent that any monies remain in any debt service funds of the County, upon complete satisfaction of the debt for which such funds were collected, the County Supervisor may transfer all such excess and otherwise unused funds to, and utilize such funds for any other Union County debt service fund which has been lawfully created by Union County Council to pay debt service on any lawful debt obligation of the County. Further, to the extent that any monies remain in the capital project accounts of the County, upon complete satisfaction of the stated purposes for which such funds were initially authorized, the County Supervisor may transfer all such excess and otherwise unused funds to, and utilize such funds for any other Union County activity or purpose which has been duly authorized by Union County Council and for which debt funds of the County may be lawfully used.

To the maximum extent allowed by law, the Union County Supervisor is hereby given the authority to refinance any existing debt of the County and to negotiate with any authorized lenders to reduce financing costs of the County, all with the ultimate goal of reducing the County's debt and financing costs. As required by law, any refinancing or new financing or debt arrangements which require County Council approval will be brought back before County Council for such approval by appropriate Council action.

**SECTION 5. FUNDING OF CONTRACT AGENCIES**

All dependent boards, agencies, commissions, and organizations of the County, funded by these budgets shall be disbursed funds on a quarterly basis upon a letter of request to the County Supervisor any time after the beginning of the first month of the quarter. An audit report shall be presented to the County Supervisor, upon his request, within six months following the end of the respective fiscal year for each organization addressed by this Section.

**SECTION 6. SETTING OF MILLAGE RATES**

The Union County Council shall, in conjunction with the Union County Auditor, in accordance with the law and constitution of the State of South Carolina, calculate and fix the amount of the millage necessary to support the appropriations herein made, with the exception of those appropriations and portions thereof supported by revenues other than property taxes, and shall advise the Auditor and Treasurer of Union County who shall levy and collect said millage, respectively, as hereby directed by the County Council.



SECTION 7. COMPLIANCE WITH COUNTY CODE AND ACCOUNTABILITY

All funds for County ordinary purchases and procurements shall be obligated in accordance with the County Code through the County Supervisor's Office and will be disbursed by the Finance Department so as to provide for necessary auditing, unless specifically exempted by County Council in public session.

The County Supervisor is hereby authorized and directed to determine personnel that shall be bonded to safeguard County assets.

All State and Federal Grants will be administered, coordinated, and accounted for by the Union County Finance Department.

The County Supervisor is hereby authorized and directed to revise the county fee schedule(s) to match the revenues listed in this budget ordinance, for each fee addressed herein.

SECTION 8. DISPOSITION OF FUTURE GRANT FUNDS

During the fiscal year 2024-25, the County may receive additional grant funds (including, without limitation, from FEMA, JEDA, the U.S. Department of Justice, USDA, and other federal, state, and local agencies, and, again without limitation, however such "grant" funds are denominated or called, including, without limitation, "grant funds", "shared funds", "forfeited funds", etc., and, again without limitation, for automobiles, rolling stock, heavy equipment, courthouse renovation and refurbishment, detention center equipment and security system, and other County needs) which shall be expended in accordance with the terms of each grant, without the necessity of amending this fiscal year 2024-25 budget. In addition thereto, Union County receives federal, state and local grants for specified purposes.

Union County is hereby authorized, absent any other factor, to apply for, receive, and expend all such grants or other funds for which no local match is required or for which such funds are budgeted herein, in addition to all (not in lieu of) other authority elsewhere given, and in accordance with all other policies and directives of Union County and state and federal law. These "grants", including any local match, are deemed budgeted for the specified purposes upon acceptance of such grants. These "grants" are budgeted for on a project basis in accordance with the grantors' terms and conditions instead of an annual basis and as such, unexpended appropriations for uncompleted grant projects are carried forward as a part of the budget authorized by this ordinance.

SECTION 9. DEPOSITS

All service charges, reimbursements, fees, fines, other funds received by county departments shall be deposited with the County Treasurer as soon as possible after collection; but in no case shall the time lapse between collection and deposit with the Treasurer exceed thirty (30) days. The Treasurer is authorized and directed to deposit all funds received into the appropriate interest-bearing accounts, and any surplus funds and all accumulative interest shall be deposited into the General Fund of Union County.

SECTION 10. SURPLUS FUNDS

Any surplus in the General Fund of the County or any moneys accruing therefrom shall be used as a contingency fund and shall be spent as authorized and directed by the Union County Council during the fiscal year addressed by this Ordinance, only. At the end of such fiscal year those funds shall be accounted for as addressed in the next succeeding Section. Any surplus in other funds of the County or any moneys accruing therefrom shall be retained and accounted for in such other fund or funds and shall be carried forward from year to year as fund balances in such funds.

SECTION 11. END OF FISCAL YEAR ACCOUNTING

All appropriations made by prior year budget ordinances for which the respective monies have been obligated or encumbered are hereby carried forward and reappropriated, as of July 1, 2024, as a part of the budgets authorized by this Ordinance, as are the obligated or encumbered monies previously identified and collected to fund such appropriations. No new revenues are identified or authorized by this Ordinance for such carryover appropriations, except as specifically identified as new appropriations in this Ordinance. All such carryover appropriations and revenues shall be specifically identified and accounted for as such on the budget books of the County maintained for the budgets authorized by this Ordinance. All appropriations made by prior year budget ordinances for which monies have not been obligated or encumbered as of the end of June 30, 2024, shall lapse and expire at that time, and the monies involved shall revert to the fund balance of the fund from which the respective appropriation originated. All appropriations made by this Ordinance for which monies have not been obligated or encumbered by the end of June 30, 2025, shall lapse and expire at that time. All appropriations made by this Ordinance for which the funding monies have been obligated or encumbered by June 30, 2025 shall carry forward and be reappropriated by the next succeeding Union County Budget Ordinance, as shall the obligated or encumbered monies identified and collected therefor. Unobligated General Fund budgetary appropriations and monies received by County departments and existing without obligation at the close of the fiscal year addressed by this Ordinance shall revert to the General Fund or if in excess of \$500,000 transferred to the Capital Fund (Fund #502) of Union County to be accounted for as fund balance; no existing appropriation or actual revenues on hand at the end of the fiscal year may be expended by any department during the succeeding fiscal year without new appropriation by County Council. Any surplus in other funds of the County or any moneys accruing therefrom shall be retained and accounted for in such other fund or funds and shall be carried forward from year to year as fund balances in such funds.

County officials charged with the proper keeping and reporting of county accounts shall maintain both revenue and expenditure ledgers and under no circumstance, except in instances such as bona fide reimbursement, correction of accounting or overpayment errors, or authorized transfer of supplemental appropriations, shall credits, except those enumerated in this Ordinance, be recorded on appropriation and/or expenditure ledgers.

SECTION 12. FUND BALANCE POLICY

The County Council hereby declares any revenues remaining pursuant to Section 11, or otherwise legally available shall, up to \$500,000, be maintained as an unencumbered General Fund balance and amounts in excess of \$500,000 will be transferred to the Capital Fund (#502), provided the General Fund balance is at least 50% of general fund budgeted expenses. The amount of the unencumbered general fund balance shall be equal to at least sixty days of County general fund expenses for the budget year in question at all times.

SECTION 13. ADMINISTRATION, REPORTING, AND TRANSFERRING OF FUNDS

The County Supervisor, (or his written designee, to the extent authority to delegate by the Supervisor or the County Council is given by or not prohibited in the Union County Code of Ordinances), as required by state law, shall oversee and supervise the day-to-day implementation of this budget ordinance, including, without limitation, the execution and delivery, on behalf of the County, of all contractual documents necessary or required for the expenditure of funds authorized by this budget ordinance, for the purposes for which such funds are so authorized. The County's Finance Department shall provide to the County Supervisor and the Supervisor shall provide to the County Council a monthly recap of total revenues and expenditures for funds that are currently included in the county's general ledger system with a year-end recap of all funds. The County Supervisor may, if he deems it in the best interest of the County and within the overall appropriations provided by this ordinance, and consistent with all other applicable legal requirements, transfer funds or any portion thereof from and among any fund, department, activity, or purpose, and within any fund(s). The Supervisor

shall report to the County Council monthly on all such transfers of \$5,000 and above, once received. County Council may transfer funds within any fund, department, activity, or purpose or among funds by normal Council action, subject to all other applicable legal requirements. All transfers authorized by this Section are subject to the overall appropriation limits of this Ordinance. Any appropriation, transfer, or reappropriation of any amount of funds in excess of the total appropriations made by this Ordinance shall be effected only by a supplemental appropriation of County Council, authorized by Union County Ordinance duly enacted by County Council. The County Supervisor, upon the advice of the County Attorney, is hereby authorized to settle all valid and legitimate legal actions and claims, existing and future, against the County not involving the Supervisor or any of his/her interests, family, or associated parties, and with which the Supervisor has no legal or ethical conflict, within the appropriation limits of this Ordinance, including up to a \$50,000 transfer to the General Fund from the unencumbered fund balance of the County for such purposes. The County Supervisor will report to County Council upon the successful completion of any such settlement.

#### SECTION 14. SPECIAL REVENUE FUNDS

The County has determined that it is advantageous to maintain the following Special Revenue Funds, and therefore authorizes their use by the County:

- #214 – Hospitality/Accommodations Tax Fund
- #301 – Economic Development Fund
- #327 – Economic Development Infrastructure Fund
- #502 – Capital Funds
- #714 – Multi-County Park Fund
- #793 – FILOT Tax Com Dev Fund
- #795 – Alcohol and Drug Abuse

The use of these funds for appropriate expenditures, as determined by County Council, is hereby authorized and the funds are hereby appropriated for such uses, which must be specifically authorized by motion and majority approval of County Council.

#### SECTION 15. DISBURSEMENT

The County Supervisor, based on financial conditions and cash-flow considerations, shall determine the proper rate of disbursement of the above-enumerated appropriations during the fiscal year.

#### SECTION 16. RETIREMENT OF AUTOMOTIVE AND HEAVY EQUIPMENT

Unless otherwise directed by the County Supervisor, automotive and heavy equipment will be retired from service by any department receiving replacement equipment on a one for one basis as the replacement equipment is received. Retired equipment may be appropriately evaluated for reassignment or disposition by the County Supervisor or his designee.

**SECTION 17. TAX ANTICIPATION NOTES**

As permitted by Article X, Section 14, of the Constitution of the State of South Carolina, 1895, as amended and Section 11-27-40, Code of Laws of South Carolina, 1976, as amended, County Council is hereby empowered to authorize the issuance of tax anticipation notes in the aggregate principal amount of not exceeding \$500,000 (the "TANS") in anticipation of the collection of taxes imposed and levied by this Ordinance. The TANS may be issued at any time or from time to time during the fiscal year beginning July 1, 2022 and ending June 30, 2023; shall be issued pursuant to a Resolution adopted by County Council; may be issued in bearer form or fully registered upon terms and conditions prescribed in such Resolution; shall be issued in the principal amounts, mature and bear interest as prescribed in such Resolution; and may be sold by negotiated or public sale upon such terms and conditions as County Council prescribes in the Resolution.

**SECTION 18. LEASE PURCHASE TRANSACTIONS**

Pursuant to Section 4-9-10, Code of Laws of South Carolina, 1976, as amended (the "Code"), the County operates under the Council-Supervisor form of government and the County Council constitutes the governing body of the County. Section 4-9-30 of the Code empowers all counties to lease property and to make and execute contracts. There is a need for the County to finance the acquisition, by means of one or more lease purchase transactions (the "Lease Purchases"), of certain real property and permanent improvements (including, without limitation, structures, buildings, and fixtures) (collectively, the "Property and Improvements") and certain equipment (including, without limitation, vehicles, heavy equipment, replacement HVAC units) (collectively, the "Equipment") for the use of the County. In order to accomplish such acquisition, County Council hereby authorizes the County Supervisor to enter into one or more Lease Purchase Agreements (the "Agreements") with banks or other financial institutions or appropriate lending agencies, as shall be determined by the County Supervisor, in an aggregate principal amount not exceeding \$1,500,000. The Agreements may be entered into at any time or from time to time during the fiscal year beginning July 1, 2024 and ending June 30, 2025, and shall be subject to annual appropriation by County Council, as set forth in this Ordinance or other ordinances. Agreements for the Equipment will not constitute a "financing agreement" and the Equipment will not constitute an "asset" as such terms are defined in Section 11-27-110 of the Code, such that the amount of the Agreements will not be included in calculating the County's constitutional debt limit; and, the Agreements will be subject to such other terms and conditions as the County Supervisor agrees upon. County Council hereby determines that it is in the best interest of the County to acquire the real property, improvements, and equipment by entering into the Agreements. The Agreements will enable the County to purchase the real property, improvements, and equipment which will provide various services necessary for the proper functioning of the County.

Without further authorization, the Council hereby authorizes the County Supervisor to:

- (a) determine the respective principal amount of each Agreement, provided the aggregate principal amount of all Agreements shall not exceed \$1,500,000;
- (b) determine the items of Equipment or Property and Improvements, or both, to be acquired pursuant to the respective Agreements;
- (c) determine the payment schedules under each of the Agreements;
- (d) determine the rates of interest under the respective Agreements;
- (e) determine the terms relating to penalties, if any, for prepayment of each respective Agreement;

(f) determine whether one or more of the Agreements shall be designated as a "qualified tax-exempt obligation" within the meaning of Section 265(b) of the Internal Revenue Code of 1986, as amended (the "Code");

(g) prepare or cause to be prepared a Request for Proposals containing such terms and provisions as deemed necessary or advisable for each Agreement;

(h) determine the date and time for receipt of proposals under the respective Request for Proposals for each Agreement;

(i) award the sale of each lease-purchase financing to the bidder or bidders submitting the proposal determined to be the most advantageous to the County in accordance with the terms of the applicable Request for Proposals; and

(j) make changes to the quantity, cost or description of the Equipment or Property and Improvements set forth in the Request for Proposals.

To the extent that any Agreements are to be entered into on a federal tax-exempt basis, the County, as Lessee, agrees and covenants that it will comply with all applicable provisions of Section 103 and Sections 141-150 of the Internal Revenue Code of 1986, as amended (the "Code"), and any regulations promulgated thereunder, to maintain the exclusion from gross income for federal income tax purposes of the interest portion of the lease payments under the Agreements and will timely file Form 8038-G in accordance with the applicable regulations of the Internal Revenue Service for such Agreements.

In order to effect the provisions of this Section, during the fiscal year addressed by this ordinance, and in all future fiscal years, and in specific implementation of Section 6-1-320(B)(7) of the Code (the "Lease-Purchase Legislation") in such years, and notwithstanding any other term or provision hereof, the County Supervisor is authorized and directed to create a lease-purchase fund of the County (the "Lease-Purchase Fund"), into which will be deposited all moneys and funds collected pursuant to this Section and to the Lease-Purchase legislation. The moneys and funds in the Lease-Purchase Fund shall always remain in that Fund until obligated and appropriated, and will not be transferred over into any other fund automatically, at the end of any given fiscal year or otherwise – and will only be transferred out of such Fund when so directed by Council by appropriation or other use, and always in accordance with the Code.

#### SECTION 19. FUNDING OF E-911 SERVICES

In order to provide all citizens of Union County with the best emergency dispatch services available and to fund those services in the most effective, efficient manner possible, the County Supervisor is hereby directed to collect, utilize, and apply all E-911 tariff funds available by current South Carolina law to the County's E-911 system.

#### SECTION 20. TRAVEL AND TRAINING REIMBURSEMENT

Elected officials, appointed officials (collectively "Officials") and Employees will be reimbursed at the Federal Per Diem rates for mileage and for actual travel expense incurred while on official Union County business. Federal Per Diem Rates as provided by GSA for the location of the Union County business to be conducted will apply as the "cap" for all travel related expenses on a reimbursement basis for expenses incurred by the Officials or Employees as a result of completing the Union County business. To the extent that funds appropriated for such purposes are insufficient for all or part of the costs involved, prior written approval of the County Supervisor must be obtained prior to obligation of any of the funds – without such prior written approval reimbursement will be made only to the extent of funds previously appropriated for such purposes. The County

has available a credit card that can be utilized for accommodation reservations for travel and training. Mileage for use of a personal vehicle will be reimbursed at the IRS rate, with the limitation of the IRS variable rate for employees that have access to a county vehicle. Meals, mileage and other travel costs should be paid by employee and filed for reimbursement within 14 days of the trip conclusion using the County "Travel & Training Reimbursement" form.

#### SECTION 21. REASONABLE ACCOMMODATION POLICY

Union County is a participant in the Federal Community Development Block Grant Program for the purpose of undertaking various important community and economic development activities throughout the County. The Community Development Block Grant Program requires a reasonable accommodations policy for Section 504 regulations. Union County, acting by and through the Union County Council, desires to comply with all necessary Grant requirements. Union County, acting by and through the Union County Council, is hereby willing to make reasonable accommodations for the known physical or mental impairments of an otherwise qualified participant, applicant or employee, providing it does not cause undue financial or administrative burden on the County or cause a fundamental alteration of the County's program. Union County Council hereby recognizes that the policy created hereunder includes employees, applicants for employment, and the public when the public is involved in County activities. The Union County Supervisor, for and on behalf of the County, is hereby authorized and directed to do any and all things necessary or appropriate in connection with this Policy.

#### SECTION 22. PERSONNEL ITEMS

All employees shall be paid according the salary schedule adopted by County Council.

Neither the Supervisor nor any Department Head, may establish or fund a new permanent, full-time position without the knowledge and consent of the County Council.

As reflected in the County personnel policies and current practice, all County employees are entitled to take thirteen (13) paid holidays per year as prescribed in the County personnel policies currently recognized by the County, all hereby authorized and approved, subject to the specific absence approval policies of the County.

The County in accordance with the personnel policies and current practice accrues and tracks "sick" hours for each employee which are available for use to compensate employees for time lost from work due to medical issues. This is intended to keep the employee whole for the regular scheduled work hours, and therefore should not be used with others hours to exceed the number of regularly scheduled hours in a 7 day working period for regular employees, 14 for law enforcement personnel.

The County will pay employees for time worked over regular hours in lieu of compensatory time. Department Heads and Elected Officials must approve all hours worked over an employee's regular schedule. Any hours worked over the employee's regular schedule will be paid according to the Federal Labor Standards Act. Employees may choose to accrue comp time, up to the equivalent of two working weeks and must use said leave within 1 year, unless otherwise approved by the County.

The County has set forth the Annual (Vacation) and Sick Leave accruals as follows:

All Regular Full-Time employees will accrue annual leave after completion of a 90-day probationary period. After completion of the probationary period annual leave will begin to accrue based on the 2022 Annual Leave Accrual Schedule (Exhibit A), and the leave is useable at the time of accrual. Annual leave will accrue

throughout the year. Any balance above 45 days will be forfeited on the last day of the calendar year. The Employees who separate from employment will be paid out on any unused annual leave balance up to 45 days.

All Regular Full-Time employees will accrue sick leave after the completion of a 90-day probationary period. After completion of the probationary period sick leave will begin to accrue based on the 2022 Sick Leave Accrual Schedule (Exhibit A), and the leave is useable at the time of accrual. Sick leave will accrue to a maximum of 90 days. Employees who separate employment will not be paid for unused sick leave. Employees retiring under the SC Retirement System will receive service credit for unused sick leave, as allowed by the South Carolina Public Employee Benefit Authority.

All other guidelines set forth in the County Personnel Manual concerning leave accruals will remain unchanged.

#### On-Call Policy

Any County Department requiring personnel to work in an "on-call" assignment shall establish a rotation schedule including all employees in the department qualified to handle "on-call" work. The employee assigned is required to be available during their assigned time, however they may exchange assignment slots with others if they can assure that the coverage is provided and the Department Head has been notified in advance and agreed to the schedule change. The employee that is on rotation for the scheduled period may be compensated at a specified "on-call" rate as allowable by the department's budget. Any hours called out to work for an "on-call" assignment will be included on their bi-weekly time sheet and be paid in accordance with the Federal Labor Standards Act.

#### SECTION 23. COLLECTION OF DELINQUENT TAXES

Union County will collect delinquent property taxes of the County and other taxing entities of Union County whose property taxes Union County is charged with collecting and is authorized to collect, by and through the Delinquent Tax Collector of Union County (the "DTC"), who will be hired by and answer to the County Supervisor, and be subject to all personnel policies and rules of Union County, and will serve under and in conjunction with the Union County Treasurer. In carrying out the duties of the office, the DTC will follow and comply with all parts and provisions of South Carolina law, as interpreted by and through the courts of the State, the revenue rulings and opinions of the Comptroller General of the State and the State Department of Revenue, and the opinions of the Attorney General of the State, including, without limitation:

The delinquent tax collection provisions of Title 12 of the South Carolina Code of Laws, 1976, as amended

Act 1034 of the 1962 Acts and Joint Resolutions of the State General Assembly, as applicable

Act 277 of the 1977 Acts and Joint Resolutions of the State General Assembly, as applicable

The opinion of the State Attorney General, directed to Oconee County, dated July 3, 2014

The opinion of the State Attorney General, directed to Beaufort County, dated November 9, 2012, all as to the collection of delinquent taxes, the application of penalties and interest, and the distribution and use of the taxes, penalties and interest collected by the DTC in Union County. Nothing contained herein is intended to, nor will be interpreted as conflicting with State law, in any regard – however where special legislation is applicable to Union County and is still effective, that special legislation will prevail and be applied over general law of the State, to the extent allowed by State law.

SECTION 24. ESTABLISHMENT AND IMPOSITION OF FEE SCHEDULE

With regard to the Municipal Detainees and Prisoners Fee, it is hereby directed that the County Supervisor determine and adjust such fee, as necessary, to help offset, proportionately the mandatory cost to the County of upgrading the detention center to meet state and federal standards.

SECTION 25. SEVERABILITY

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

SECTION 26. EFFECTIVE DATE

This Ordinance shall become effective and enforced from and after July 1, 2024.



ADOPTED in meeting duly assembled this 21th day of June, 2024.

UNION COUNTY COUNCIL

\_\_\_\_\_  
Phillip Russell, Chairman

\_\_\_\_\_  
Danny Bright, District #1

\_\_\_\_\_  
John Glenn, District #2

\_\_\_\_\_  
David Sinclair, Vice Chair, District #3

\_\_\_\_\_  
Annie Smith, District #4

\_\_\_\_\_  
Carolyn Rutherford, District #5

\_\_\_\_\_  
John Flood, District #6

ATTEST:

\_\_\_\_\_  
Kindra W. Horne, Clerk to Council

First Reading: April 9, 2024  
Second Reading: May 14, 2024  
Third Reading: June 21, 2024  
Public Hearing: June 21, 2024

**COUNTY OF UNION  
PROJECTED REVENUES  
BUDGET FY 2025**

<u>CATEGORY</u>	<u>2024-2025 BUDGET PROJECTIONS</u>
TAXES	\$ 14,677,000.00
FINES	94,500.00
FEEES	609,000.00
STATE AND FEDERAL	2,013,260.00
OTHER	5,320,463.00
TRANSFERS IN	<u>3,380,161.00</u>
 TOTAL PROJECTED REVENUE	 <u>\$ 26,094,384.00</u>

COUNTY OF UNION  
 OPERATING LINE ITEM EXPENDITURES  
 BUDGET FY 2025

<u>DEPARTMENT</u>	<u>2024-2025 BUDGET RECOMMENDED</u>
SUPERVISOR, COUNCIL, FINANCE & HR	\$ 857,253.02
IT	359,210.99
DEVELOPMENT BOARD	405,224.46
COMMUNITY DEVELOPMENT	101,501.82
TOURISM	209,082.70
FIRE SERVICE	146,400.00
MAGISTRATE	511,882.22
PROBATE JUDGE	173,029.89
CIRCUIT COURT	133,995.16
PUBLIC DEFENDER	170,313.00
SOLICITOR'S OFFICE	735,652.08
CLERK OF COURT	857,699.24
VOTER REGISTRATION/ELECTION COMM	256,273.59
COUNTY ATTORNEY	41,865.01
BUILDING INSPECTOR	152,000.00
TAX ASSESSOR	295,629.43
DELINQUENT TAX OFFICE	167,112.38
TREASURER'S OFFICE	315,859.33
AUDITOR'S OFFICE	288,481.35
BUILDING SUPERINTENDENT	317,389.82
NON-DEPARTMENTAL	2,275,023.00
SHERIFF'S OFFICE	3,579,816.43
CODE ENFORCEMENT	261,545.66
ANIMAL CONTROL	171,204.40
CORONER	201,241.66
DETENTION CENTER	3,241,027.64
E-911 & COMMUNICATIONS	1,286,761.46
EMERGENCY SERVICES	166,067.32
COUNTY MAINTENANCE	856,499.96
EQUIPMENT SHOP	503,940.02
HEALTH DEPARTMENT	36,300.00
DEPARTMENT OF SOCIAL SERVICES	48,100.00
VETERAN'S AFFAIRS	106,723.40
ALCOHOL & DRUG ABUSE	762,255.02
VICTIM ADVOCATE	100,985.62
STADIUM	91,739.29
RECYCLING	524,492.84
AIRPORT	206,893.08
TIMKEN SPORTS COMPLEX/REC DEPT	791,445.93
EMERGENCY MEDICAL SERVICES	<u>2,594,275.65</u>
PROPOSED OPERATIONAL BUDGET	24,302,193.87
PROPOSED FTEs & CAPITAL BUDGET	<u>1,410,630.73</u>
TOTAL PROPOSED APPROPRIATIONS	<u>\$ 25,712,824.60</u>

**UNION COUNTY  
ORDINANCE NO. \_\_\_**

AN ORDINANCE AUTHORIZING (1) THE EXECUTION AND DELIVERY OF A FEE IN LIEU OF TAX AND INCENTIVE AGREEMENT BY AND BETWEEN UNION COUNTY, SOUTH CAROLINA (THE "COUNTY") AND TYGER SOLAR LLC, A COMPANY PREVIOUSLY IDENTIFIED AS PROJECT TYGER, 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 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; (3) CERTAIN SPECIAL SOURCE REVENUE CREDITS IN CONNECTION WITH THE PROJECT; AND (4) 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, and by incorporation Section 4-29-68 of the Code, the "Special Source Act") (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 ("FILOT") payments, including, but not limited to, negotiated FILOT payments made pursuant to the Negotiated FILOT Act, with respect to a project; (iii) to permit investors to claim special source revenue credits against their FILOT payments ("Special Source Credits") to reimburse such investors for expenditures in connection with infrastructure serving the County or improved or unimproved real estate and personal property, including machinery and equipment, used in the operation of a manufacturing or commercial enterprise in order to enhance the economic development of the County ("Special Source Improvements"); and (iv) 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 to facilitate the grant of Special Source Credits; and

WHEREAS, Tyger Solar LLC, a North Carolina limited liability company previously identified as Project Tyger, acting for itself, one or more affiliates, and/or other project sponsors (collectively, the "Company"), is considering the establishment and/or expansion of certain facilities at one or more locations in the County (the "Project"); and

WHEREAS, the Company anticipates that, should its plans proceed as expected, it will invest, or cause to be invested, at least \$80,000,000, in the aggregate, in the Project; and

WHEREAS, on the basis of the information supplied to it by the Company, the County has determined, *inter alia*, 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 January 9, 2024 (the "Inducement Resolution"), whereby the County agreed to provide the benefits of a negotiated FILOT, a multi-county industrial or business park, and Special Source Credits with respect to the Project; 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 and Incentive 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 April 9, 2024, or such other date as the parties thereto 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 adequately 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 with the Company, which agreement shall be in the form of a fee agreement, pursuant to the Negotiated FILOT Act, and whereby the Company will agree to satisfy, or cause to be satisfied, certain investment requirements with respect to the Project within certain prescribed time periods in accordance with the Negotiated FILOT Act and the County, under certain conditions set forth in the Incentive Agreement, will agree to accept certain negotiated fee in lieu of *ad valorem* tax ("Negotiated FILOT") payments with respect to the Project, 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, 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, and which millage rate the parties believe to be 385.3 mills; (3) the fair market value of the Project, determined in accordance with 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 forty (40) 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 forty (40) years, up to an aggregate of forty-five (45) years, or, if the Investment Period is extended as set forth in the Incentive Agreement, up to an aggregate of fifty (50) years.

Section 3. The County agrees to designate the Project and the Land as part of a multi-county industrial or business park pursuant to the provisions of 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 and the Land within the boundaries of such a multi-county industrial or business park on terms, and for a duration, which facilitate provision by the County, and receipt by the Company, of the Special Source Credits set forth in Section 4 hereof, all in accordance with the terms of the Incentive Agreement.

Section 4. As an additional incentive to induce the Company to locate the Project in the County, and as reimbursement for investment in Special Source Improvements, and subject to the requirements of the Special Source Act, the County does hereby agree that the Company shall be entitled to receive, and the County shall provide, Special Source Credits against each FILOT

Payment due with respect to the Project for the entire Negotiated FILOT payment period set forth in Section 2(b)(ii) hereof, commencing with the tax year for which the initial FILOT Payment is due with respect to the Project, in an amount sufficient to reduce each such FILOT Payment due for each such tax year such that the aggregate net FILOT Payment due, after such reduction, with respect to the Project is equal to the Net FILOT Payment (i.e., a payment due that is equal to \$3,000 per megawatts of AC power), all in accordance with, and as further detailed in, the Incentive Agreement. In accordance with the Special Source Act, the Special Source Credits authorized herein shall not, in the aggregate, exceed the aggregate cost of Special Source Improvements funded from time to time in connection with the Project.

Section 5. 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 6. The Chairman of the Council, the County Supervisor 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 7. 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 8. 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 9<sup>th</sup> day of April, 2024.

**UNION COUNTY, SOUTH CAROLINA**

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

[SEAL]

ATTEST:

\_\_\_\_\_  
Kindra Horne, Clerk to County Council  
Union County, South Carolina

First Reading: January 9, 2024  
Second Reading: February 13, 2024  
Public Hearing: April 9, 2024  
Third Reading: April 9, 2024



Union County, South Carolina  
Multi-County Park

ORDINANCE NO. \_\_\_\_\_  
(PROJECT TYGER MULTI-COUNTY PARK)

AN ORDINANCE AUTHORIZING AND APPROVING (1) THE DEVELOPMENT OF A NEW JOINT COUNTY INDUSTRIAL AND BUSINESS PARK (PROJECT TYGER) PURSUANT TO SECTION 4-1-170 OF THE CODE OF LAWS OF SOUTH CAROLINA 1976, AS AMENDED, IN CONJUNCTION WITH SPARTANBURG COUNTY (THE "PARK") SUCH PARK TO BE GEOGRAPHICALLY LOCATED IN UNION COUNTY AND TO INCLUDE THE AFOREMENTIONED PROJECT; (2) THE EXECUTION AND DELIVERY OF A WRITTEN PARK AGREEMENT WITH SPARTANBURG COUNTY AS TO THE REQUIREMENT OF PAYMENTS OF FEE IN LIEU OF *AD VALOREM* TAXES WITH RESPECT TO PARK PROPERTY AND THE SHARING OF THE REVENUES AND EXPENSES OF THE PARK; (3) THE DISTRIBUTION OF REVENUES FROM THE PARK TO THE COUNTIES AND RELEVANT TAXING ENTITIES; AND (4) OTHER MATTERS RELATED THERETO.

WHEREAS, pursuant to Article VIII, Section 13(D) of the South Carolina Constitution and Section 4-1-170 of the Code of Laws of South Carolina, 1976, as amended (collectively, the "Multi-County Park Act"), Union County, South Carolina ("Union County") and Spartanburg County, South Carolina ("Spartanburg County", and, collectively with Union County, the "Counties"), in order to promote economic development and thus encourage investment and provide additional employment opportunities, now propose to establish jointly a multi-county industrial/business park (the "Park") to be geographically located in Union County and to include, specifically but without limitation, certain property now or to be hereafter owned and/or operated by Tyger Solar LLC, a North Carolina limited liability company previously identified as Project Tyger, or one or more affiliates or related companies (the "Project Tyger Property"); and

WHEREAS, Union County and Spartanburg County have agreed to the specific terms and conditions of such arrangement as set forth in that certain Agreement for Development for Joint County Industrial and Business Park (Project Tyger) proposed to be entered into by and between Union County and Spartanburg County as of such date as may be agreed to by Union County and Spartanburg County (the "Project Tyger Multi-County Park Agreement"), a form of which Project Tyger Multi-County Park Agreement has been presented to this meeting; and

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

NOW, THEREFORE, BE IT ORDAINED BY THE UNION COUNTY COUNCIL AS FOLLOWS:

**Section 1. Establishment of Project Tyger Multi-County Park; Approval of the Project Tyger Multi-County Park Agreement.** There is hereby authorized to be established, in conjunction with Spartanburg County, a multi-county industrial and business park to be known as the Project Tyger Multi-County Park and to include therein the Project Tyger Property as more particularly described on Exhibit A. The form, provisions, terms and conditions of the Project Tyger Multi-County Park Agreement now before this meeting and filed with the Clerk to Union County Council be and they are hereby approved, and all of the provisions, terms and conditions thereof are hereby incorporated herein by reference as if the Project Tyger Multi-County Park Agreement were set out in this Ordinance in its entirety. The Chairman of Union County Council is hereby authorized, directed, and empowered to execute the Project Tyger Multi-County Park Agreement in the name and on behalf of Union County; the Clerk to Union County Council is hereby authorized, directed, and empowered to attest the same; and the Chairman of Union County Council is further authorized, directed, and empowered to deliver the Project Tyger Multi-County Park Agreement to Spartanburg County.

The Project Tyger Multi-County Park 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 Union County thereunder and as shall be approved by the officials of Union County executing the same, their execution thereof to constitute conclusive evidence of their approval of any and all changes or revisions therein from the form of the Project Tyger Multi-County Park Agreement now before this meeting.

The Chairman of Union County Council, the County Supervisor of Union County, and the Clerk to the Union County Council, for and on behalf of Union County, are hereby each authorized and empowered to do any and all things necessary or proper to effect the development of the Project Tyger Multi-County Park and the performance of all obligations of Union County under and pursuant to the Project Tyger Multi-County Park Agreement and to carry out the transactions contemplated thereby and by this Ordinance.

**Section 2. Payment of Fee in Lieu of Tax.** The businesses and industries located in the Project Tyger Multi-County Park must pay a fee in lieu of *ad valorem* taxes as provided for in the Project Tyger Multi-County Park Agreement. The fee paid in lieu of *ad valorem* taxes shall be paid to the Treasurer of Union County. That portion of the fee allocated pursuant to the Project Tyger Multi-County Park Agreement to Spartanburg County shall, upon receipt by the Treasurer of Union County, be paid to the Treasurer of Spartanburg County in accordance with the terms of the Project Tyger Multi-County Park Agreement. Payments of fees in lieu of *ad valorem* taxes will be made on or before the due date for taxes for a particular year. Penalties for late payment will be at the same rate as late tax payment. Any late payment beyond said date will accrue interest at the rate of statutory judgment interest. Union County and Spartanburg County, acting by and through the Treasurer of Union County, shall maintain all liens and rights to foreclose upon liens provided for counties in the collection of *ad valorem* taxes. Nothing herein shall be construed to prohibit Union County from negotiating and collecting reduced fees in lieu of taxes pursuant to Title 4, Chapter 29 or Chapter 12, or Title 12, Chapter 44 of the Code of Laws of South Carolina 1976, as amended, or any similar provision in South Carolina law.

The provisions of Section 12-2-90 of the Code of Laws of South Carolina 1976, as amended, or any successor statutes or provisions, apply to the collection and enforcement of the fee in lieu of *ad valorem* taxes.

**Section 3. Sharing of Expenses and Revenues.** Sharing of expenses and revenues of the Project Tyger Multi-County Park by Union County and Spartanburg County shall be as set forth in the Project Tyger Multi-County Park Agreement.

**Section 4. Distribution of Revenues within Union County.** Revenues generated from industries and businesses located in the Project Tyger Multi-County Park and received by Union County shall be distributed by Union County in accordance with an ordinance to be passed by Union County Council. Each political subdivision levying taxes over the geographic area of the Project Tyger Multi-County Park shall receive some percentage of such revenues, as directed by such Union County ordinance. All other political subdivisions in Union County not listed by such ordinance as receiving such revenues shall receive zero percent (0%) of such revenues.

**Section 5. Governing Laws and Regulations.** The ordinances of Union County, as applicable, concerning zoning, health and safety regulations, and building code requirements will apply for the entire Project Tyger Multi-County Park.

**Section 6. Law Enforcement Jurisdiction.** Jurisdiction to make arrests and exercise all authority and power within the boundaries of the Project Tyger Multi-County Park properties is vested with the Sheriff's Department of Union County. If any of the Project Tyger Multi-County Park properties are within the boundaries of a municipality, then jurisdiction to make arrests and exercise law enforcement jurisdiction is vested with the law enforcement officials of the municipality.

**Section 7. Conflicting Provisions.** To the extent this ordinance contains provisions that conflict with provisions contained elsewhere in the Union County Code or other Union County ordinances, the provisions contained in this ordinance supersede all other provisions and this ordinance is controlling.

**Section 8. Severability.** If any section of this ordinance is, for any reason, determined to be void or invalid by a court of competent jurisdiction, it shall not affect the validity of any other section of this ordinance which is not itself void or invalid.

**Section 9. Effectiveness.** This Ordinance shall be effective upon third and final reading.

[End of Ordinance - Signature page to follow]

Enacted and approved, in meeting duly assembled, this 9<sup>th</sup> day of April, 2024.

UNION COUNTY, SOUTH CAROLINA

By: \_\_\_\_\_  
Printed Name: Phillip Russell, II  
Title: Chairman, County Council, Union County, South  
Carolina

[SEAL]

Attest:

By: \_\_\_\_\_  
Printed Name: Kindra Horne  
Title: Clerk to County Council, Union County, South Carolina

First Reading: January 9, 2024  
Second Reading: February 13, 2024  
Public Hearing: April 9, 2024  
Third Reading: April 9, 2024

## Exhibit A

### Description of Project Tyger Property

#### Parcel 1

ALL that piece, parcel or plantation of land situate, lying and being in Goshen Hill Township, County of Union, State of South Carolina, containing twelve hundred ninety-six (1296) acres, more or less, being bounded by the Tyger River, by lands of the United States of America and by lands now or formerly of Young, Kitchens and perhaps otherwise. This is the tract conveyed to the late A.W. Murray by deed of W.W. Gilliam dated July 11, 1947, recorded in Deed Book 81 at page 465; A.W. Murray conveyed a two-thirds undivided interest in the same to Fay Murray Gray and Charles H. Gray by deeds dated November 13, 1961 and January 19, 1962, such deeds being recorded respectively in Deed Book 143 at page 1 and the other in Deed Book 143 at page 339 in the office of the Clerk of Court for Union County. By deed dated March 5, 1970, recorded in Deed Book 177 at page 465 in such office, Charles H. Gray conveyed his one-third undivided interest to Fay M. Gray.

LESS AND EXCEPT the lands conveyed from Allen Murray Gray to Walter Brashier by that deed filed at Book 227, Page 407 of the Union County Register of Deeds.

Tax Pin Number (for informational purposes only): 148-00-00-002 000

#### Parcel 2

ALL that certain piece, parcel or tract of land, containing two hundred sixty-eight and 63/100 (268.63) acres, more or less, lying and being in Goshen Hill Township, County of Union, State of South Carolina and lying on the eastern side of a centerline of US Highway 176 at or near the intersection of US Highway 176 and Tyger River, the same being shown as Tract 1 on a plat of AdTech Surveying, Inc., dated September 27, 2012 and recorded with the Office of the Clerk of Court for Union County in Plat Book B87 at Page 13, reference thereto being craved for a more precise and accurate description according to metes, bounds, courses and distances. According to said plat, the within described parcel is bounded on its west by centerline of US Highway 176; north by Tract 2 now or formerly of Jane Y. Ringer; east by center of Tyger River and centerline of un-named branch and south by USDA (Sumter National Forest).

Tax Pin Number (for informational purposes only): 138-00-00-051 000

#### Parcel 3

ALL that certain piece, parcel or tract of land containing fifty-nine and 17/100 (59.17) acres, more or less, lying and being in Goshen Hill Township, County of Union, State of South Carolina and lying on the eastern side of centerline of US Highway 176 at or near the intersection of US Highway 176 and Tyger River, the same being shown as Tract 2 on plat of AdTech Surveying, Inc., dated September 27, 2012 and recorded in the office of the Clerk of Court for Union County in Plat Book B87 at page 13, reference thereto being craved for a more precise and accurate description according to metes, bounds, courses and distances. According to said plat, the within

described parcel is bounded on its west by centerline of USH Highway 176; north by Tract 3; east by center of Tyger River and south by Tract 1.

Tax Pin Number (for informational purposes only): 138-00-00-113 000

Parcel 4

ALL that certain piece, parcel or tract of land containing fifty-nine and 39/100 (59.39) acres, more or less, lying and being in Goshen Hill Township, County of Union, State of South Carolina and lying on the eastern side of centerline of US Highway 176 at or near the intersection of US Highway 176 and Tyger River, the same being shown as Tract 3 on plat of AdTech Surveying, Inc., dated September 27, 1012 and recorded in the office of the Clerk of Court for Union County in Plat Book B87 at page 13, reference thereto being craved for a more precise and accurate description according to metes, bounds, courses and distances. According to said plat, the within described parcel is bounded on its west by centerline of US Highway 176; north by Tract 4A; east by center of Tyger River and south by Tract 2.

Tax Pin Number (for informational purposes only): 138-00-00-114 000

Parcel 5

ALL that certain piece, parcel or tract of land containing fifty-eight and 76/100 (58.76) acres, more or less, lying and being in Goshen Hill Township, County of Union, State of South Carolina and lying on the eastern side of centerline of US Highway 176 at or near the intersection of US Highway 176 and Tyger River, the same being shown as Tract 4A on plat of AdTech Surveying, Inc., dated September 27, 2012 and recorded in the office of the Clerk of County for Union County in Plat Book B87 at page 13, reference thereto being craved for a more precise and accurate description according to metes, bounds, courses and distances. According to said plat, the within described parcel is bounded on its west by centerline of US Highway 176, by lands of Knox, Crumley, Riffey, Crumley and Willard; east by center of Tyger River and south by Tract 3.

ALSO, all that certain piece, parcel or tract of land containing three and 12/100 (3.12) acres, more or less, lying and being in Goshen Hill Township, County of Union, State of South Carolina and lying on the western side of centerline of US Highway 176 at or near the intersection of US Highway 176 and Tyger River, the same being triangular in shape and being shown as Tract 4C on plat of AdTech Surveying, Inc., dated September 27, 2012 and recorded in the office of the Clerk of Court for Union County in Plat Book B87 at page 13, reference thereto being craved for a more precise and accurate description according to metes, bounds, courses and distances. According to said plat, the within described parcel is bounded on its east by centerline of US Highway 176, west by centerline of Old US Highway 176 and north by lands of Bayne.

ALSO, all that certain piece, parcel or tract of land containing two and 75/100 (2.75) acres, more or less, lying and being in Goshen Hill Township, County of Union, State of South Carolina and lying on the western side of centerline of US Highway 176 at or near the intersection of US Highway 176 and Tyger River, the same being shown as Tract 4B on plat of AdTech Surveying, Inc., dated September 27, 2012 and recorded in the office of the Clerk of Court for Union County

in Plat Book B87 at page 13, reference thereto being craved for a more precise and accurate description according to metes, bounds, courses and distances. According to said plat, the within described parcel is bounded on its east by centerline of US Highway 176; south by undersigned owner; west by Mull and north by center of Tyger River.

Tax Pin Number (for informational purposes only): 138-00-00-115 000

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FEE IN LIEU OF TAX AND INCENTIVE AGREEMENT

by and between

UNION COUNTY, SOUTH CAROLINA

and

TYGER SOLAR LLC

Dated as of April 9, 2024

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## FEE IN LIEU OF TAX AND INCENTIVE AGREEMENT

THIS FEE IN LIEU OF TAX AND INCENTIVE AGREEMENT (this "Agreement") dated to be effective as of April 9, 2024, 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 TYGER SOLAR LLC, a North Carolina limited liability company previously identified as Project Tyger, acting for itself, one or more affiliates, and/or other project sponsors (collectively, the "Company").

### WITNESSETH:

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"), 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, and by incorporation Section 4-29-68 of the Code, the "Special Source Act") (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 ("FILOT") payments, including, but not limited to, negotiated FILOT payments made pursuant to the Negotiated FILOT Act, with respect to a project; (iii) to permit investors to claim special source revenue credits against their FILOT payments to reimburse such investors for expenditures in connection with infrastructure serving the County or improved or unimproved real estate and personal property, including machinery and equipment, used in the operation of a manufacturing or commercial enterprise in order to enhance the economic development of the County; and (iv) 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 to facilitate the grant of special source revenue credits; and

WHEREAS, the Company is considering the establishment and/or expansion of certain facilities 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, in the aggregate, at least \$80,000,000 in the Project by the end of the Compliance Period (as defined herein), as set forth in greater detail herein; and

WHEREAS, the County has determined that 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 January 9, 2024 (the "Inducement Resolution"), whereby the County agreed to provide the benefits of a negotiated FILOT, a multi-county industrial or business park, and special source revenue credits

with respect to the Project, the terms of all of which are set forth in greater detail in this Agreement; and

WHEREAS, the County has determined that it is in the best interests 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 April 9, 2024, 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, and the potential investment to be made, or caused to be made, by the Company which contributes 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.

*“Abandonment”* shall mean the failure of the Company to achieve Substantial Energy Generation at the Project for a period of one year after the Project has been placed in service provided that neither of the following conditions are true: (a) such failure was caused by a Force Majeure event which required the Company to make significant repairs to the Project, and the Company has diligently begun work on said repairs; or (b) the Company has commenced retrofitting, repowering, or otherwise rebuilding the Project by exchanging all, or substantially all, of the fixtures, equipment, and/or associated improvements comprising the Project for new, more advance equipment.

*“Act”* shall mean, collectively, the Negotiated FILOT Act and the Multi-County Park Act, including, without limitation, the Special Source 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 attorney’s 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 Sponsor or Sponsor Affiliate under **Section 8.04** hereof; provided, however, that no such expense shall be considered an Administration Expense unless the Company, or other Sponsor or Sponsor Affiliate 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 Sponsor or Sponsor Affiliate, as the case may be, 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 Sponsor or Sponsor Affiliate, 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 Sponsor or Sponsor Affiliate, as the case may be, or by any partner, shareholder or owner of the Company or any other Sponsor or Sponsor Affiliate, 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 Sponsor or Sponsor Affiliate, 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.

*"Company"* shall mean Tyger Solar LLC, a North Carolina limited liability company previously identified as Project Tyger, 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 (5<sup>th</sup>) 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. It is presently anticipated, but not required, that the initial Negotiated FILOT Property comprising all or a portion of the Project will be placed in service in the Property Tax Year ending on December 31, 2027, and, in such event, the Compliance Period will end on December 31, 2032.

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

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

*"Decommission"* or *"Decommissioning"* shall mean the removal, collection, transportation, disposal (including reuse and/or recycling) of all fixtures, equipment, and associated improvements comprising the Project, stabilization and rehabilitation of the Land, and restoration of the Land to a condition substantially similar to its original state.

“*Decommissioning Cost*” shall mean an amount equal to Gross Decommissioning Costs, minus Total Salvage Value, which such amount shall be (i) calculated by an independent engineer licensed to practice in the State of South Carolina, and (ii) calculated no less than one (1) month prior to the fifteenth (15<sup>th</sup>) 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 and updated every five (5) years until the end of the Term.

“*Decommissioning Security*” shall have the meaning specified in **Section 4.08** 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 Decommissioning Securities*” shall have the meaning specified in **Section 4.08** 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 Sponsor or Sponsor Affiliate 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.

*“Force Majeure”* shall mean: strikes; accidents; freight embargoes; inability to obtain materials; wind, fires, floods, hail, earthquakes, explosions or other natural disasters; conditions arising from government orders, war or national emergency; acts of God; and, any other event, similar or dissimilar, beyond the reasonable control of the Company or any other Sponsor or Sponsor Affiliate.

*“Future Land Development Regulations”* shall have the meaning ascribed thereto in **Section 3.04** hereof.

*“Gross Decommissioning Costs”* shall mean all costs associated with the Decommission of the Project; provided, however, the term “Gross Decommissioning Costs” shall not include the following: (i) re-grading the Land beyond the removal of any access roads; (ii) replanting of trees or crops removed by the Project; and (iii) the cost of removing any equipment, fixtures, or improvements owned by any electric utility who owns, controls, and/or operates the electrical grid to which the Project is connected.

*“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 Statutory 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 (10<sup>th</sup>) 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, as presently anticipated, placed in service in the Property Tax Year ending on December 31, 2027, upon any such extension, the Investment Period would end on December 31, 2037.

*“Land”* shall mean the land, that has been or will be leased or acquired, 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 Project 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 the Compliance Period, by the Company and all other Sponsors and Sponsor Affiliates, in the aggregate, of at least \$80,000,000 (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 set forth in Section 12-44-30(14) of the

Negotiated FILOT Act, which investment amount shall be calculated in accordance with, and subject to, 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 the Agreement for Development for Joint County Industrial and Business Park (Project Tyger) between the County and Spartanburg County, South Carolina, dated as of April 9, 2024, 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 Project 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.

*“Negotiated FILOT Term”* shall have the meaning specified in **Section 3.02(a)** hereof.

*“Net FILOT Payment”* shall mean a total annual FILOT Payment of \$224,970 for each tax year during the term of this Agreement for which a FILOT Payment is due hereunder; provided, however, the FILOT Payment for the Project shall be increased for any tax year by the proportion by which the total nameplate generation capacity of the Project as of the end of the Property Tax Year (corresponding to such tax year) exceeded 74.99 megawatts of AC power. For example, and by way of example only, if the total nameplate generation capacity of the Project as of the Property Tax Year ending December 31, 2027 is 83.994 megawatts of AC power (or 112% of 74.9 megawatts), then the \$224,970 annual Net FILOT Payment otherwise due for tax year 2028, due and payable to the County on or before January 15, 2029, would be \$251,666 (i.e., 112% of \$224,970). The Company shall provide the County Administrator and County Auditor with report(s) (including third party reports, if applicable) each year by the March 31 immediately following each Property Tax Year corresponding to a tax year for which a FILOT Payment is due



hereunder providing reasonably conclusive evidence of the total nameplate generation capacity of the Project as of the end of such Property Tax Year.

*"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)** 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 and 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 Sponsor or Sponsor Affiliates 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 any such real property improvements and personal property, whether now existing or hereafter constructed, improved, acquired or equipped, only to the extent placed in service within the Investment Period.

*"Property Tax Year"* shall mean the annual period which is equal to the fiscal year of the Company, or any other Sponsor or Sponsor Affiliate, 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 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.

*“Special Source Act”* shall mean Section 4-1-175 of the Code.

*“Special Source Credits”* shall mean the special source revenue credits described in **Section 3.02** hereof.

*“Special Source Improvements”* shall mean, to the extent paid for by the Company or any other Sponsor or Sponsor Affiliate, any infrastructure serving the economic development of the County and any improved or unimproved real property, buildings, structural components of buildings, fixtures, or other real property improvements, and personal property, including machinery and equipment, used in the operation of a manufacturing or commercial enterprise in order to enhance the economic development of the County, all as set forth in the Special Source Act. For purposes of this Agreement, Special Source Improvements shall initially be deemed to include, without limitation, all roadwork, water, sewer, drainage, power and utility facilities serving the Project, as well as the Land, the buildings, fixtures and other real property improvements on the Land, together with any personal property comprising the Project, and any additions or improvements to any of the foregoing, whether paid for by the Company or any other Sponsor or Sponsor Affiliate directly or through lease payments.

*“Sponsor”* and *“Sponsor Affiliate”* shall mean a Person 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 and if such Person (other than the Company) executes and delivers to the County and the Department of Revenue a joinder agreement in the form attached hereto as **Exhibit B**. As of the original execution and delivery of this Agreement, the only Sponsor is the Company and the only Sponsor Affiliates are: (i) Allen Murray Gray, in his individual capacity, with respect to that portion of the Land identified as “Parcel 1” on **Exhibit A** attached hereto; (ii) Robert C. Lake IV, Carolyn Lake Petrus (formerly known as Carolyn Young Lake), and Jonathan MacMorris Lake, in their respective individual capacities, with respect to that portion of the Land identified as “Parcel 2” on **Exhibit A** attached hereto; and (iii) James E. Johnson, Rhonda T. Johnson, Steverson Tyler Johnson, and Kelly S. Johnson, in their respective individual capacities, with respect to those portions of the Land identified as “Parcel 3”, “Parcel 4”, and “Parcel 5” on **Exhibit A** attached hereto.

*“State”* shall mean the State of South Carolina.

*“Substantial Energy Generation”* shall mean the generation and delivery of electricity by the Project to the power grid.

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

*“Total Salvage Value”* shall mean the actual salvage value for all equipment, fixtures, and other tangible personal property, together with any and all additions, accessions, replacements, and substitutions therefor, comprising the Project, utilizing current U.S. salvage exchange rates.

*“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.

Section 1.03. Project-Related Investments. The term “investment” or “invest” as used herein shall include not only investments made by the Company and any other Sponsor or Sponsor Affiliates, but also to the fullest extent permitted by law, those investments made by or for the benefit of the Company or any other Sponsor or Sponsor Affiliate with respect to the Project through federal, state, or local grants, to the extent such investments are subject to *ad valorem* taxes or FILOT Payments, as the case may be, by the Company or such other Sponsor or Sponsor Affiliate.

## 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, Special Source Credits, and the inclusion and maintenance of the Project in the Multi-County Park, all as set forth herein, as well as 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 State 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 limited liability company validly existing and in good standing under the laws of North Carolina and is authorized to do business in the State of South Carolina, 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 of each year 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 primarily for solar energy generation, including, without limitation, associated energy storage facilities, and other related activities.

(c) The agreements with the County with respect to the Negotiated FILOT, the Special Source Credits, and the Multi-County Park, as set forth herein, 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 the provisions of **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. Special Source Credits.

(a) As reimbursement for investment in Special Source Improvements and subject to the requirements of the Special Source Act and **Section 4.02** hereof, the County hereby agrees that the Company and each other Sponsor Affiliate (each a "Credit Eligible Entity" and, collectively, the "Credit Eligible Entities") shall be entitled to receive, and the County shall provide, Special Source Credits against each FILOT Payment due from each Credit Eligible Entity with respect to the Project, for the entire Negotiated FILOT Payment period set forth in **Section 5.01(b)(i)** hereof (the "Negotiated FILOT Term"), commencing with the tax year for which the initial Negotiated FILOT Payment is due with respect to the Project in an amount sufficient to reduce each such FILOT Payment due for each such tax year such that the aggregate net FILOT Payment due from the Credit Eligible Entities, after such reduction, is equal to the Net FILOT Payment; provided, the aggregate annual Special Source Credits to which the Credit Eligible Entities are entitled for a tax year shall be applied initially against any Negotiated FILOT Payments due for such tax year from any Sponsor Affiliates, and then secondarily and residually against any Negotiated FILOT Payment due for such tax year from the Company. In accordance with the Special Source Act, the Special Source Credits authorized herein shall not, in the aggregate, exceed the aggregate cost of Special Source Improvements funded from time to time in connection with the Project by the Company and all other Sponsors or Sponsor Affiliates.

(b) Notwithstanding the provisions of **Section 3.02(a)** hereof, as to any tax year during the Negotiated FILOT Term for which the Net FILOT Payment is higher than the aggregate Negotiated FILOT Payments due from the Credit Eligible Entities for such tax year, (i) the Credit Eligible Entities shall not be entitled to any Special Source Credits against any Negotiated FILOT Payments due for such tax years, and (ii) the assessment ratio utilized in the calculation of the Negotiated FILOT Payment due for such tax year by the Company, as set forth in **Section 5.01(b)(ii)** hereof, shall be automatically increased such that the aggregate Negotiated FILOT Payments due for such tax year from the Credit Eligible Entities equal the Net FILOT Payment.

(c) The Net FILOT Payment a Credit Eligible Entity is due to pay for each tax year of the Negotiated FILOT Term shall be reflected by the County on each bill sent by the County to such Credit Eligible Entity with respect to each such tax year, by either (i) reducing the total original FILOT Payment amount otherwise due from such Credit Eligible Entity for such tax year by the amount of Special Source Credits to which such Credit Eligible Entity is entitled for such tax year, all pursuant to, and in accordance with, **Section 3.02(a)** hereof, or (ii) increasing the applicable assessment ratio utilized in the calculation of the Negotiated FILOT Payment due from the Company for such tax year, to the extent required by, and in accordance with, **Section 3.02(b)** hereof.

(d) THE SPECIAL SOURCE CREDITS AUTHORIZED HEREIN SHALL NOT CONSTITUTE A GENERAL OBLIGATION OF THE COUNTY, BUT SHALL BE A LIMITED OBLIGATION OF THE COUNTY PAYABLE SOLELY FROM THE FILOT PAYMENTS RECEIVED BY THE COUNTY HEREUNDER WITH RESPECT TO THE PROJECT.

Section 3.03. Multi-County Park Designation. The County agrees to designate the Project, including, but not limited to, the Land, as part of the Multi-County Park, if not already so designated, and agrees to maintain the Project, including, but not limited to, the Land, within the boundaries of the Multi-County Park pursuant to the provisions of the Multi-County Park Act and Article VIII, Section 13(D) of the State Constitution on terms, and for a duration, which facilitate the provision by the County, and the receipt by the Company, of the Special Source Credits set forth in **Section 3.02** hereof.

Section 3.04. Future Land Development Regulations. In the event that, following the date of the original execution and delivery of this Agreement, the County enacts any ordinances and/or regulations for the regulation of any aspect of development, including, without limitation, any zoning, rezoning, subdivision, or sign regulations, any solar-specific obligations and/or permitting requirements, or any other regulations controlling the development or use of property within the County (collectively, "Future Land Development Regulations"), the County hereby agrees that the Company and/or the Project, whichever is applicable, shall not be subject to the Future Land Development Regulations. Instead, the County and the Company agree that the Company and/or the Project, whichever is applicable, shall be subject to those requirements, regulations, and standards applicable to the Project, and in effect, as of the original execution and delivery of this Agreement.

Section 3.05. Commensurate Benefits. The parties hereto acknowledge the intent of this Agreement, in part, is to afford the Company and each other Sponsor or Sponsor Affiliate 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, in whole or in part, 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, and to take such other steps as may be necessary, to extend to the Company and each other Sponsor or Sponsor Affiliate the intended benefits of this Agreement, including, but not limited to, the Negotiated FILOT and the Special Source Credits, 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. 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 the tax or FILOT payments be reformed so as to best afford the Company and each other Sponsor or Sponsor Affiliate benefits commensurate with, but not in excess of, those intended under this Agreement, including but not limited to the Special Source Credits, 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 any such lease purchase agreement referenced above, 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 from the County for Ten Dollars (\$10.00).

#### ARTICLE IV

#### COVENANTS OF THE COMPANY

##### Section 4.01. Investment in Project.

(a) The Company hereby agrees to use commercially reasonable efforts 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 (3) years from the year in which this Agreement is entered, *i.e.*, the Property Tax Year ending on December 31, 2027.

(b) Notwithstanding anything herein to the contrary, and to the maximum extent permitted by law, investment in the Project by any and all other Sponsors and Sponsor Affiliates shall together with investment in the Project 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 Sponsor or Sponsor Affiliate 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 Statutory 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 is, as the parties hereto presently anticipate, placed in service in the Property Tax Year ending on December 31, 2027, upon any such extension, the Investment Period would extend through December 31, 2037.

(d) Subject to the provisions of **Sections 4.05** and **6.01** hereof, the Company and each other Sponsor and Sponsor Affiliate shall retain title to, or other property rights in, its respective portion of the Project throughout the Term, and the Company and each other Sponsor and Sponsor Affiliate 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 Sponsor or Sponsor Affiliate 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 Sponsor or Sponsor Affiliate may, at its own expense, add to the Project all such real and personal property as the Company, or such other Sponsor or Sponsor Affiliate, 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)** hereof, in any instance when the Company or any other Sponsor or Sponsor Affiliate, 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 Sponsor or Sponsor Affiliate 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 Sponsor or Sponsor Affiliate 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 from 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 effective as of the date of any such removal, such property will be subject to *ad valorem* taxes, or to 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 Sponsor or Sponsor Affiliate sells, leases, or otherwise disposes of any portion of, or adds to, the Land, or removes any portion of the Land from the Project while retaining such property for use as part of its operations in the County, all as permitted herein, the Company or such other Sponsor or Sponsor Affiliate 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, effective as of the date of any such transaction, addition, disposal, or removal, 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 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. Failure to Satisfy Minimum Contractual Investment Requirement. If the Minimum Contractual Investment Requirement is not satisfied by the end of the Compliance Period, each of the following subsections shall apply:

(a) The Company and each other Sponsor or Sponsor Affiliate shall continue to be eligible for the Negotiated FILOT described in **Section 5.01** hereof so long as the Minimum Statutory Investment Requirement has nevertheless been satisfied by the end of the Compliance Period.

(b) The Company shall, to the extent required by the below provisions of this **Section 4.02(b)**, reimburse the County for any Special Source Credits previously received, or to be received (upon actual receipt), by the Company for each tax year for which the Company is entitled to receive Special Source Credits under **Section 3.02(a)** hereof and for which a FILOT Payment has been, or will be, due to be paid without penalty with respect to the Project on or before the January 15 immediately following the end of the Compliance Period (collectively, the "Compliance Period Special Source Credits"), taking into account the highest level of aggregate investment in the Project (without regard to depreciation or other diminution in value) within the Compliance Period at any time during

the Compliance Period (the "Actual Project Investment"), as compared to the Minimum Contractual Investment Requirement, all as further detailed in the formula set forth below:

Formula:

1. 
$$\frac{\text{Actual Project Investment}}{\$80,000,000} \times 100 = \text{Investment Satisfaction Percentage [ISP]}$$
2. 
$$100\% - \text{ISP} = \text{Investment Satisfaction Factor [ISF]}$$
3. In the event that determination of the Investment Satisfaction Factor results in a positive percentage figure, the Investment Satisfaction Factor shall be applied to the Compliance Period Special Source Credits received, or to be received (upon actual receipt), by the Company to determine reimbursement amounts due to the County, if any, from the Company. Any such amounts shall be due to be paid by the Company on or before the date by which the Company is required, under applicable law, to make its Negotiated FILOT Payment due with respect to the Project for the tax year corresponding to the final Property Tax Year of the Compliance Period (*i.e.*, the FILOT Payment due with respect to Project property placed in service as of the end of the final Property Tax Year within the Compliance Period).

(c) The Company shall continue to be eligible for Special Source Credits against each FILOT Payment due from the Company with respect to the Project for the remaining tax years of the period set forth in **Section 3.02(a)** hereof; provided, however, in the event that determination of the Investment Satisfaction Factor pursuant to **Section 4.02(b)** hereof results in a positive percentage figure, the Special Source Credits set forth in **Section 3.02(a)** hereof shall be reduced for the remaining such tax years by the percentage equal to such Investment Satisfaction Factor.

**Section 4.03. Payment of Administration Expenses.** The Company or any other Sponsor or Sponsor Affiliate 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 Sponsor or Sponsor Affiliate, respectively, promptly upon written request therefor, but in no event later than ninety (90) 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 hereto understand and agree that: (i) the County has incurred, and 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, and that the Company's obligation to reimburse the County for such

legal fees and other expenses, as set forth herein, shall not exceed \$13,000; and, (ii) in no event shall the Company or any other Sponsor or Sponsor Affiliate be prospectively obligated to reimburse the County for Administrative Expenses in excess of \$1,500, in the aggregate, in any year during the Term.

Section 4.04. Use of Project for Lawful Activities. During the Term, the Company and each other Sponsor or Sponsor Affiliate may use the Project as it deems fit for any lawful purpose.

Section 4.05. 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; and

(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 or counsel to the transferee company 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 4.05**, 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 4.05**.

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 Negotiated FILOT Act absent compliance by the Company with the Transfer Provisions.

Section 4.06. 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 Section 12-44-90 of the Negotiated FILOT Act (collectively, "Filings"); provided, however, that the parties hereto 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 of the County 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 Sponsor or Sponsor Affiliate 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 Sponsor or Sponsor Affiliate believes contains proprietary, confidential, or trade secret matters. The County shall comply with all reasonable, written requests made by the Company or any such other Sponsor or Sponsor Affiliate with respect to maintaining the confidentiality of such designated segments. Except to the extent required by law, and unless the County has provided at least fifteen (15) days advance written notice to the Company or such other Sponsor or Sponsor Affiliate of such proposed release, the County shall not knowingly and voluntarily release any Filing, documents, or other information provided to the County by the Company or any other Sponsor or Sponsor Affiliate in connection with the Project, whether or not such information has been designated as confidential or proprietary by the Company or any other Sponsor or Sponsor Affiliate.

Section 4.07. Funding for Special Source Improvements. The Company and each other Sponsor and Sponsor Affiliate shall provide, or cause the provision of, funding for the Special Source Improvements related to its respective portion of the Project.

Section 4.08. Decommissioning the Project. In the event of Abandonment, the Company shall Decommission the Project within three hundred sixty-five (365) days of Abandonment. Beginning on the fifteenth (15<sup>th</sup>) 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, the County may, by providing written notice to the Company, require the Company to provide a performance guaranty in the form of a surety or performance bond, letter of credit, insurance, guaranty issued by any entity which now or hereafter directly or indirectly owns all or part of the Company, or other equivalent security reasonably acceptable to the County ("Decommissioning Security") in the amount of (i) \$100,000, or (ii) 125% of the estimated Decommission Cost, whichever is greater. The County hereby agrees that, in the event the County requires Decommissioning Security pursuant to and in accordance with this **Section 4.08**, the Company shall be deemed to have satisfied said requirement upon the procurement by the Company of any Decommissioning Security required by any rules and regulations promulgated by the South Carolina Department of Health and Environmental Control applicable to the Project and/or any agreement with any lessor of all or any portion of the Land in connection with the Project (collectively, "Existing Decommissioning Securities"), and delivery of evidence of the same to the County. In the event that the value of any Existing Decommissioning Securities is less than the Decommissioning Security required by this **Section 4.08**, the Company shall provide a supplemental performance guaranty in an amount equal to the difference between the value of any Existing Decommissioning Securities and the Decommissioning Security required by this **Section 4.08**.

## 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 hereto 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 presently 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, 2029. 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 Sponsor or Sponsor Affiliate'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 forty (40) 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 forty (40) years, up to an aggregate of forty-five (45) years or, if the Investment Period is extended as set forth in **Section 4.01(c)** hereof, up to an aggregate of fifty (50) 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 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, and which millage rate the parties believe to be 385.3 mills; 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 other 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, including, without limitation, a Force Majeure;

(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 to 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 Negotiated FILOT 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 any 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 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 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 Contractual Investment Requirement is not satisfied by the end of the Compliance Period, but the Minimum Statutory Investment Requirement has nevertheless been satisfied by the end of the Compliance Period, the Company and each other Sponsor or Sponsor Affiliate shall continue to be eligible to take advantage of the Negotiated FILOT described in **Section 5.01** hereof, but the County shall have the rights specified in **Section 4.02** hereof with respect to the Special Source Credits.

(iii) 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 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 Property Tax Year in which such deficiency occurs.

(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 Sponsor or Sponsor Affiliate at the Land, whether owned by the Company or any other Sponsor or Sponsor Affiliate outright or utilized by the Company or any other Sponsor or Sponsor Affiliate pursuant to any financing agreement or any lease or other arrangement with the Company or any other Sponsor or Sponsor Affiliate, 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 Negotiated FILOT 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 hereto 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 Sponsor or Sponsor Affiliate 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 Sponsor or Sponsor Affiliate or operates such assets for the Company or any other Sponsor or Sponsor Affiliate or is leasing all or a portion of the Project in question from the Company or any other Sponsor or Sponsor Affiliate. In the event of any such transfer, lease, financing, or other transaction described above, the rights and interests of the Company or such other Sponsor or Sponsor Affiliate under this Agreement, including, without limitation, the benefits of the Negotiated FILOT, the Special Source Credits, and the Multi-County Park, with respect to any Project property so transferred, leased, financed, or otherwise affected shall be so transferred and preserved, automatically, without further action of the County or the Council, subject to the following provisions: (i) except in connection with any transfer to any other Sponsor or Sponsor Affiliate or an Affiliate of the Company or any other Sponsor or Sponsor Affiliate, or transfers, leases, or financing arrangements pursuant to clause (b) above, as to all of which transfers and other transactions the County hereby preapproves and 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 Sponsor or Sponsor Affiliate 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 Sponsor or Sponsor Affiliate 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 Sponsor or Sponsor Affiliate (or prior transferee) in the Negotiated FILOT Property transferred; (iv) the Company or any such other Sponsor or Sponsor Affiliate, 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; and (v) the Company or any such other Sponsor or Sponsor Affiliate 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 Sponsor or Sponsor Affiliate, 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 Sponsor or Sponsor Affiliate under this Agreement and/or any release of the Company or any other Sponsor or Sponsor Affiliate pursuant to this **Section 6.01**.

The County acknowledges that, notwithstanding any of the terms of this **Section 6.01** or this Agreement, the County has no right of consent or subsequent ratification to a change in the direct or indirect ownership of the Company.

The Company acknowledges that any transfer of an interest under this Agreement or 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 other Sponsor or Sponsor Affiliate 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, provided, such Person must deliver to the County and the Department of Revenue a joinder agreement in the form attached hereto as **Exhibit B**. 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 Council. To the extent that a Sponsor or Sponsor Affiliate 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 and all Sponsors and Sponsor Affiliates 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, provided that delivery of the joinder agreement as described above shall satisfy such notice requirement.

## 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 later of (i) the day the last Negotiated FILOT Payment is made hereunder, or (ii) the day that all Special Source Credits due from the County hereunder have been fully provided by the County.

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 pursuant to the Multi-County Park Act, as the case may be, from the date of termination. Notwithstanding the 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** hereof 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 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 Sponsors or Sponsor Affiliates, as the case may be, to make certain additional payments to the County, all as set forth in **Sections 4.02 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; or

(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; or

(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 hereto 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 Sponsor or Sponsor Affiliate 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 Sponsor or Sponsor Affiliate 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 Sponsor or Sponsor Affiliate 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 Sponsor or Sponsor Affiliate 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 Sponsor or Sponsor Affiliate 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 Sponsors or Sponsor Affiliates, 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 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

(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

(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

(d) As to the Company:

Tyger Solar LLC  
Attn: Matthew Delafield  
5315 Highgate Drive, Suite 202  
Durham, North Carolina 27713

(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

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 hereto, 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 provision 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 this 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 ESIGN 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 hereto hereunder surrendered, only by a writing signed by both parties hereto.

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

Section 9.11. Further Proceedings. The parties hereto 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

TYGER SOLAR LLC

By: \_\_\_\_\_

Name: \_\_\_\_\_

Its: \_\_\_\_\_

## EXHIBIT A

### LAND DESCRIPTION

#### Parcel 1

ALL that piece, parcel or plantation of land situate, lying and being in Goshen Hill Township, County of Union, State of South Carolina, containing twelve hundred ninety-six (1296) acres, more or less, being bounded by the Tyger River, by lands of the United States of America and by lands now or formerly of Young, Kitchens and perhaps otherwise. This is the tract conveyed to the late A.W. Murray by deed of W.W. Gilliam dated July 11, 1947, recorded in Deed Book 81 at page 465; A.W. Murray conveyed a two-thirds undivided interest in the same to Fay Murray Gray and Charles H. Gray by deeds dated November 13, 1961 and January 19, 1962, such deeds being recorded respectively in Deed Book 143 at page 1 and the other in Deed Book 143 at page 339 in the office of the Clerk of Court for Union County. By deed dated March 5, 1970, recorded in Deed Book 177 at page 465 in such office, Charles H. Gray conveyed his one-third undivided interest to Fay M. Gray.

LESS AND EXCEPT the lands conveyed from Allen Murray Gray to Walter Brashier by that deed filed at Book 227, Page 407 of the Union County Register of Deeds.

Tax Pin Number (for informational purposes only): 148-00-00-002 000

#### Parcel 2

ALL that certain piece, parcel or tract of land, containing two hundred sixty-eight and 63/100 (268.63) acres, more or less, lying and being in Goshen Hill Township, County of Union, State of South Carolina and lying on the eastern side of a centerline of US Highway 176 at or near the intersection of US Highway 176 and Tyger River, the same being shown as Tract 1 on a plat of AdTech Surveying, Inc., dated September 27, 2012 and recorded with the Office of the Clerk of Court for Union County in Plat Book B87 at Page 13, reference thereto being craved for a more precise and accurate description according to metes, bounds, courses and distances. According to said plat, the within described parcel is bounded on its west by centerline of US Highway 176; north by Tract 2 now or formerly of Jane Y. Ringer; east by center of Tyger River and centerline of un-named branch and south by USDA (Sumter National Forest).

Tax Pin Number (for informational purposes only): 138-00-00-051 000

#### Parcel 3

ALL that certain piece, parcel or tract of land containing fifty-nine and 17/100 (59.17) acres, more or less, lying and being in Goshen Hill Township, County of Union, State of South Carolina and lying on the eastern side of centerline of US Highway 176 at or near the intersection of US Highway 176 and Tyger River, the same being shown as Tract 2 on plat of AdTech Surveying, Inc., dated September 27, 2012 and recorded in the office of the Clerk of Court for Union County

in Plat Book B87 at page 13, reference thereto being craved for a more precise and accurate description according to metes, bounds, courses and distances. According to said plat, the within described parcel is bounded on its west by centerline of USH Highway 176; north by Tract 3; east by center of Tyger River and south by Tract 1.

Tax Pin Number (for informational purposes only): 138-00-00-113 000

Parcel 4

ALL that certain piece, parcel or tract of land containing fifty-nine and 39/100 (59.39) acres, more or less, lying and being in Goshen Hill Township, County of Union, State of South Carolina and lying on the eastern side of centerline of US Highway 176 at or near the intersection of US Highway 176 and Tyger River, the same being shown as Tract 3 on plat of AdTech Surveying, Inc., dated September 27, 2012 and recorded in the office of the Clerk of Court for Union County in Plat Book B87 at page 13, reference thereto being craved for a more precise and accurate description according to metes, bounds, courses and distances. According to said plat, the within described parcel is bounded on its west by centerline of US Highway 176; north by Tract 4A; east by center of Tyger River and south by Tract 2.

Tax Pin Number (for informational purposes only): 138-00-00-114 000

Parcel 5

ALL that certain piece, parcel or tract of land containing fifty-eight and 76/100 (58.76) acres, more or less, lying and being in Goshen Hill Township, County of Union, State of South Carolina and lying on the eastern side of centerline of US Highway 176 at or near the intersection of US Highway 176 and Tyger River, the same being shown as Tract 4A on plat of AdTech Surveying, Inc., dated September 27, 2012 and recorded in the office of the Clerk of County for Union County in Plat Book B87 at page 13, reference thereto being craved for a more precise and accurate description according to metes, bounds, courses and distances. According to said plat, the within described parcel is bounded on its west by centerline of US Highway 176, by lands of Knox, Crumley, Riffey, Crumley and Willard; east by center of Tyger River and south by Tract 3.

ALSO, all that certain piece, parcel or tract of land containing three and 12/100 (3.12) acres, more or less, lying and being in Goshen Hill Township, County of Union, State of South Carolina and lying on the western side of centerline of US Highway 176 at or near the intersection of US Highway 176 and Tyger River, the same being triangular in shape and being shown as Tract 4C on plat of AdTech Surveying, Inc., dated September 27, 2012 and recorded in the office of the Clerk of Court for Union County in Plat Book B87 at page 13, reference thereto being craved for a more precise and accurate description according to metes, bounds, courses and distances. According to said plat, the within described parcel is bounded on its east by centerline of US Highway 176, west by centerline of Old US Highway 176 and north by lands of Bayne.

ALSO, all that certain piece, parcel or tract of land containing two and 75/100 (2.75) acres, more or less, lying and being in Goshen Hill Township, County of Union, State of South Carolina and lying on the western side of centerline of US Highway 176 at or near the intersection of US

Highway 176 and Tyger River, the same being shown as Tract 4B on plat of AdTech Surveying, Inc., dated September 27, 2012 and recorded in the office of the Clerk of Court for Union County in Plat Book B87 at page 13, reference thereto being craved for a more precise and accurate description according to metes, bounds, courses and distances. According to said plat, the within described parcel is bounded on its east by centerline of US Highway 176; south by undersigned owner; west by Mull and north by center of Tyger River.

Tax Pin Number (for informational purposes only): 138-00-00-115 000

## EXHIBIT B

### FORM OF JOINDER AGREEMENT

Reference is hereby made to the Fee in Lieu of Tax and Incentive Agreement, effective April 9, 2024 (“Fee Agreement”), between Union County, South Carolina (“County”) and Tyger Solar LLC (“Sponsor”).

#### 1. Joinder to Fee Agreement.

[\_\_\_\_\_] , [a \_\_\_\_\_] / [a resident of \_\_\_\_\_] (“Sponsor Affiliate”), hereby (a) joins as a party to, and agrees to be bound by and subject to all of the terms and conditions of, the Fee Agreement as if [he]/[she]/[it] were a Sponsor [except the following: \_\_\_\_\_]; (b) shall receive the benefits as provided under the Fee Agreement with respect to the Negotiated FILOT Property placed in service by the Sponsor Affiliate as if it were a Sponsor [except the following \_\_\_\_\_]; (c) acknowledges and agrees that (i) according to the Fee Agreement, the undersigned has been designated as a Sponsor Affiliate by the Sponsor for purposes of the Project; and (ii) the undersigned qualifies or will qualify as a Sponsor Affiliate under the Fee Agreement and Section 12-44-30(20) and Section 12-44-130 of the Negotiated FILOT Act.

#### 2. Capitalized Terms.

Each capitalized term used, but not defined, in this Joinder Agreement has the meaning of that term set forth in the Fee Agreement.

#### 3. Representations of the Sponsor Affiliate.

The Sponsor Affiliate represents and warrants to the County as follows:

(a) The Sponsor Affiliate is [in good standing under the laws of the state of its organization, is duly authorized to transact business in the State (or will obtain such authority prior to commencing business in the State)] / [a resident of \_\_\_\_\_], has power to enter into this Joinder Agreement, and has duly authorized the execution and delivery of this Joinder Agreement.

(b) The Sponsor Affiliate’s execution and delivery of this Joinder Agreement, and [his] / [her] / [its] compliance with the provisions of this Joinder Agreement, do not result in a default, not waived or cured, under any agreement or instrument to which the Sponsor Affiliate is now a party or by which it is bound.

(c) The execution and delivery of this Joinder Agreement and the availability of the FILOT and other incentives provided by this Joinder Agreement has been instrumental in inducing the Sponsor Affiliate to join with the Sponsor in the Project in the County.

#### 4. Governing Law; Counterparts.

This Joinder Agreement is governed by and construed according to the laws, without regard to principles of choice of law, of the State of South Carolina. This Joinder Agreement may be executed in multiple counterparts, and all counterparts together constitute one and the same instrument.

**5. Notice.**

Notices under Section 9.03 of the Fee Agreement shall be sent to:

[\_\_\_\_\_]

[Remainder of Page Intentionally Blank]  
[Signature Page Follows]



IN WITNESS WHEREOF, the undersigned has executed this Joinder Agreement to be effective as of the date set forth below.

\_\_\_\_\_, as a Sponsor Affiliate  
Date \_\_\_\_\_

\_\_\_\_\_  
By: \_\_\_\_\_  
Its: \_\_\_\_\_

IN WITNESS WHEREOF, the undersigned hereby designates the above-named [entity] / [individual] as a Sponsor Affiliate under the Fee Agreement effective as of the date set forth above.

TYGER SOLAR LLC, as Sponsor

\_\_\_\_\_  
By: \_\_\_\_\_  
Its: \_\_\_\_\_

IN WITNESS WHEREOF, the County acknowledges it has consented to the addition of the above-named [entity] / [individual] as a Sponsor Affiliate under the Fee Agreement effective as of the date set forth above.

UNION COUNTY, SOUTH CAROLINA

\_\_\_\_\_  
By: \_\_\_\_\_  
Its: \_\_\_\_\_

[Signature Page to Joinder Agreement]

STATE OF SOUTH CAROLINA	)	
COUNTY OF UNION	)	AGREEMENT FOR DEVELOPMENT FOR
COUNTY OF SPARTANBURG	)	JOINT COUNTY INDUSTRIAL AND
	)	BUSINESS PARK (PROJECT TYGER)
	)	

**THIS AGREEMENT** for the development of a joint county industrial and business park to be located within Union County, South Carolina is made and entered into and to be effective as April 9, 2024, by and between Union County, South Carolina (“Union County”) and Spartanburg County, South Carolina (“Spartanburg County”).

RECITALS

**WHEREAS**, the County Councils of Union County and Spartanburg County have determined that, in order to further promote economic development and thus provide additional employment opportunities within both of said counties, there should be established in Union County a joint county industrial and business park to be geographically located in Union County and to include, specifically but without limitation, certain property now or to be hereafter owned and/or operated by Tyger Solar LLC, a North Carolina limited liability company previously identified as Project Tyger, or one or more affiliates or related companies, as more particularly described in Exhibit A hereto (the “Park”), which Park shall be in addition to any other joint county industrial and business parks previously established between said counties; and

**WHEREAS**, as a consequence of the establishment of the Park, property therein shall be exempt from *ad valorem* taxation, but the owners or lessees of such property shall pay annual fees in an amount equal to that amount for which such owner or lessee would be liable except for such exemption; and

**WHEREAS**, Union County and Spartanburg County have agreed to accept responsibility for the costs of infrastructure, maintenance, management, promotional costs, and other appropriate costs associated with the establishment and operation of the Park.

**NOW, THEREFORE**, in consideration of the mutual agreement, representations and benefits contained in this Agreement and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto agree as follows:

1. Binding Agreement. This Agreement serves as a written instrument setting forth the entire agreement between the parties hereto and shall be binding on Union County and Spartanburg County, their successors and assigns.
  
2. Authorization. Article VIII, Section 13(D) of the Constitution of South Carolina provides that counties may jointly develop an industrial or business park with other counties within the geographical boundaries of one or more of the member counties, provided that certain conditions specified therein are met and further provided that the General Assembly of the State of South Carolina provides by law a means by which the value of property in such park will be considered for purposes of bonded indebtedness of political subdivisions and school districts and for purposes of computing the index of taxpaying ability for school districts. Section 4-1-170 of

the Code of Laws of South Carolina, 1976, as amended (the "Code"), satisfies the conditions imposed by Article VIII, Section 13(D) of the Constitution of South Carolina and provides the statutory vehicle whereby a joint county industrial or business park may be created.

3. Location of the Park.

(A) As of the date of this Agreement, the Park consists of property located in Union County, as further identified in Exhibit A hereto. It is specifically recognized that the Park may from time to time consist of non-contiguous properties. The boundaries of the Park may be enlarged or diminished from time to time as authorized by ordinances of both Spartanburg County and Union County.

(B) In the event of any enlargement or diminution of the boundaries of the Park, this Agreement shall be deemed amended and there shall be attached hereto a revised Exhibit A, which shall contain a legal description of the boundaries of the Park, as enlarged or diminished, together with a copy of the ordinances of Union County Council and Spartanburg County Council pursuant to which such enlargement or diminution was authorized.

(C) Prior to the adoption by Union County Council and by Spartanburg County Council of ordinances authorizing the diminution of the boundaries of the Park, a public hearing shall first be held by Union County Council. Notice of such public hearing shall be published in a newspaper of general circulation in Union County at least once and not less than fifteen (15) days prior to such hearing. Notice of such public hearing shall also be served in the manner of service of process at least fifteen (15) days prior to such public hearing upon the owner and, if applicable, the lessee of any real property which would be excluded from the Park by virtue of the diminution.

4. Fee in Lieu of Taxes. Property located in the Park shall be exempt from *ad valorem* taxation. The owners or lessees of any property situated in the Park shall pay in accordance with this Agreement an amount equivalent to the *ad valorem* property taxes or other in-lieu-of-payments that would have been due and payable but for the location of such property within the Park.

5. Allocation of Expenses. Union County and Spartanburg County shall bear expenses, including, but not limited to, development, operation, maintenance and promotion of the Park, in the following proportions:

A. Union County	100%
B. Spartanburg County	0%

Provided, however, in no event shall Spartanburg County be responsible for sharing (i) any portion of the costs incurred by Union County or the development expenses committed to by Union County either on behalf of any tenant of the Park or in connection with any State of South Carolina agency or political subdivision prior to the effective date of this Agreement, or (ii) such costs and expenses as are incurred or committed to by Union County after the effective date of this Agreement unless, prior to the incurrence or commitment of the costs and expenses referred to in this clause (ii), Union County shall have consulted with Spartanburg County as to the reasonableness of the same and received Spartanburg County's written concurrence of the reasonableness thereof. Should any portion of the Park property be privately owned or leased, such owner or lessor or lessee shall be wholly responsible for the development, operation,

maintenance and promotion of that part of the Park property.

6. Allocation of Revenues. Union County and Spartanburg County shall receive an allocation of all revenues generated by the Park through payment of fees in lieu of *ad valorem* property taxes or from any other source in the following proportions:

- A. Union County                    99%
- B. Spartanburg County            1%

Any payment by Union County to Spartanburg County of its allocable share of the fees in lieu of taxes from the Park shall be made not later than thirty (30) days from the end of the calendar quarter in which Union County receives such payment from the occupants of the Park, and shall be accompanied by a statement showing the manner in which total payment was calculated and in which Spartanburg County's share was calculated and shall reflect the companies located in Union County's portion of the Park at the time of payment. In the event that the payment made by any occupant of the Park is made upon protest or is otherwise in dispute, Union County shall not be obligated to pay to Spartanburg County more than Spartanburg County's share of the undisputed portion thereof until thirty (30) days after the final resolution of such protest or dispute.

7. Revenue Allocation Within Each County.

(A) Revenues generated within the Park from sources other than fees paid in lieu of *ad valorem* property taxes shall be distributed directly to Union County and to Spartanburg County according to the proportions established by paragraph 6 herein to be expended in any manner as the County Council of each of Union County and Spartanburg County deems appropriate.

(B) (1) Revenues generated by the Park through the payment of fees-in-lieu of *ad valorem* property taxes shall be distributed to Union County and to Spartanburg County according to the proportions established by paragraph 6 herein. Such revenue shall be distributed to Union County and to those school districts and political subdivisions and other taxing entities in which the Park or any portion thereof is located (hereinafter referred to as the "Union Participating Taxing Entities") in accordance with the Union County Ordinance authorizing this Agreement.

(B) (2) Revenues received by Spartanburg County by way of fees in lieu of *ad valorem* property taxes shall be distributed as deemed appropriate by Spartanburg County.

8. Fee in Lieu of Ad Valorem Taxes Pursuant to Code of Laws of South Carolina. It is hereby agreed that Union County may enter into any one or more negotiated fee in lieu of *ad valorem* tax agreements pursuant to the Code, or any successor or comparable statutes, with respect to property located within the Park and the terms of such agreements shall be in the sole discretion of Union County.

9. Assessed Valuation. For the purpose of calculating the bond indebtedness limitation of the Union Participating Taxing Entities and Spartanburg County for the purpose of computing the index of taxpaying ability of Union County school districts pursuant to Section 59-20-20(3) of the Code, allocation of the assessed value of property within the Park to Union County

and Spartanburg County shall be identical to the percentage established for the allocation of revenue to each of Union County and Spartanburg County pursuant to paragraph 6 herein.

10. Governing Laws and Regulations. The ordinances of Union County will apply to the entire Park. Henceforth, in order to avoid any conflicts of law or ordinances, the Union County Code of Ordinances will be the exclusive reference for regulation or laws in connection with the Park.

11. Law Enforcement. The Union County Sheriff's Office will have jurisdiction to make arrests and exercise all authority and power within the boundaries of the Park. Union County providers of emergency services for the Park site shall provide emergency medical service and fire protection services to the Park.

12. South Carolina Law Controlling. This Agreement has been entered into in the State of South Carolina and shall be governed by, and construed in accordance with, South Carolina law.

13. Severability. In the event and to the extent (and only to the extent) that any provision or any part of a provision of this Agreement shall be held invalid or unenforceable by any court of competent jurisdiction, such holding shall not invalidate or render unenforceable the remainder of that provision or any other provision of this Agreement.

14. Counterpart Execution. This Agreement may be executed in multiple counterparts.

15. Term; Termination. This Agreement shall extend for a term of forty-five (45) years from the effective date of this Agreement, or such later date as shall be specified in any amendment hereto. Notwithstanding the foregoing, this Agreement may not be terminated to the extent that either Union County or Spartanburg County has outstanding contractual commitments to any owner or lessee of Park property requiring designation of such property as part of a Park pursuant to Article VIII, Section 13(D) of the Constitution of South Carolina and/or Title 4, Chapter 1 of the Code (the "Act"), unless such County shall first (i) obtain the written consent of such owner or lessee or (ii) designate such parcel as part of another joint county industrial/business park pursuant to the Act effective immediately upon termination of this Agreement. Additionally, in the event that Union County complies with the preceding sentence, Union County may terminate this Agreement upon providing thirty (30) days notice to Spartanburg County and any owner or lessee of Park property. With respect to any such termination, any revenue generated by the Park through the payment of fees in lieu of *ad valorem* property taxes received by Union County between the date of termination notice and effective date of such termination shall nevertheless be due and payable to Spartanburg County pursuant to this Agreement.

[End of Agreement – Execution Pages to Follow]

**IN WITNESS WHEREOF**, the parties hereto have executed this Agreement the day and the year first above written.

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

SPARTANBURG COUNTY, SOUTH CAROLINA

By: \_\_\_\_\_  
B. Cole Alverson, County Administrator,  
Spartanburg County, South Carolina

[SEAL]

Attest:

By: \_\_\_\_\_  
Deborah C. Ziegler, Clerk to County Council,  
Spartanburg County, South Carolina

## EXHIBIT A

### LAND DESCRIPTION

#### Description of Project Tyger Property

##### Parcel 1

ALL that piece, parcel or plantation of land situate, lying and being in Goshen Hill Township, County of Union, State of South Carolina, containing twelve hundred ninety-six (1296) acres, more or less, being bounded by the Tyger River, by lands of the United States of America and by lands now or formerly of Young, Kitchens and perhaps otherwise. This is the tract conveyed to the late A.W. Murray by deed of W.W. Gilliam dated July 11, 1947, recorded in Deed Book 81 at page 465; A.W. Murray conveyed a two-thirds undivided interest in the same to Fay Murray Gray and Charles H. Gray by deeds dated November 13, 1961 and January 19, 1962, such deeds being recorded respectively in Deed Book 143 at page 1 and the other in Deed Book 143 at page 339 in the office of the Clerk of Court for Union County. By deed dated March 5, 1970, recorded in Deed Book 177 at page 465 in such office, Charles H. Gray conveyed his one-third undivided interest to Fay M. Gray.

LESS AND EXCEPT the lands conveyed from Allen Murray Gray to Walter Brashier by that deed filed at Book 227, Page 407 of the Union County Register of Deeds.

Tax Pin Number (for informational purposes only): 148-00-00-002 000

##### Parcel 2

ALL that certain piece, parcel or tract of land, containing two hundred sixty-eight and 63/100 (268.63) acres, more or less, lying and being in Goshen Hill Township, County of Union, State of South Carolina and lying on the eastern side of a centerline of US Highway 176 at or near the intersection of US Highway 176 and Tyger River, the same being shown as Tract 1 on a plat of AdTech Surveying, Inc., dated September 27, 2012 and recorded with the Office of the Clerk of Court for Union County in Plat Book B87 at Page 13, reference thereto being craved for a more precise and accurate description according to metes, bounds, courses and distances. According to said plat, the within described parcel is bounded on its west by centerline of US Highway 176; north by Tract 2 now or formerly of Jane Y. Ringer; east by center of Tyger River and centerline of un-named branch and south by USDA (Sumter National Forest).

Tax Pin Number (for informational purposes only): 138-00-00-051 000

##### Parcel 3

ALL that certain piece, parcel or tract of land containing fifty-nine and 17/100 (59.17) acres, more or less, lying and being in Goshen Hill Township, County of Union, State of South Carolina and lying on the eastern side of centerline of US Highway 176 at or near the intersection of US Highway 176 and Tyger River, the same being shown as Tract 2 on plat of AdTech Surveying, Inc., dated September 27, 2012 and recorded in the office of the Clerk of Court for Union County in Plat Book B87 at page 13, reference thereto being craved for a more precise and accurate



description according to metes, bounds, courses and distances. According to said plat, the within described parcel is bounded on its west by centerline of USH Highway 176; north by Tract 3; east by center of Tyger River and south by Tract 1.

Tax Pin Number (for informational purposes only): 138-00-00-113 000

Parcel 4

ALL that certain piece, parcel or tract of land containing fifty-nine and 39/100 (59.39) acres, more or less, lying and being in Goshen Hill Township, County of Union, State of South Carolina and lying on the eastern side of centerline of US Highway 176 at or near the intersection of US Highway 176 and Tyger River, the same being shown as Tract 3 on plat of AdTech Surveying, Inc., dated September 27, 1012 and recorded in the office of the Clerk of Court for Union County in Plat Book B87 at page 13, reference thereto being craved for a more precise and accurate description according to metes, bounds, courses and distances. According to said plat, the within described parcel is bounded on its west by centerline of US Highway 176; north by Tract 4A; east by center of Tyger River and south by Tract 2..

Tax Pin Number (for informational purposes only): 138-00-00-114 000

Parcel 5

ALL that certain piece, parcel or tract of land containing fifty-eight and 76/100 (58.76) acres, more or less, lying and being in Goshen Hill Township, County of Union, State of South Carolina and lying on the eastern side of centerline of US Highway 176 at or near the intersection of US Highway 176 and Tyger River, the same being shown as Tract 4A on plat of AdTech Surveying, Inc., dated September 27, 2012 and recorded in the office of the Clerk of County for Union County in Plat Book B87 at page 13, reference thereto being craved for a more precise and accurate description according to metes, bounds, courses and distances. According to said plat, the within described parcel is bounded on its west by centerline of US Highway 176, by lands of Knox, Crumley, Riffey, Crumley and Willard; east by center of Tyger River and south by Tract 3.

ALSO, all that certain piece, parcel or tract of land containing three and 12/100 (3.12) acres, more or less, lying and being in Goshen Hill Township, County of Union, State of South Carolina and lying on the western side of centerline of US Highway 176 at or near the intersection of US Highway 176 and Tyger River, the same being triangular in shape and being shown as Tract 4C on plat of AdTech Surveying, Inc., dated September 27, 2012 and recorded in the office of the Clerk of Court for Union County in Plat Book B87 at page 13, reference thereto being craved for a more precise and accurate description according to metes, bounds, courses and distances. According to said plat, the within described parcel is bounded on its east by centerline of US Highway 176, west by centerline of Old US Highway 176 and north by lands of Bayne.

ALSO, all that certain piece, parcel or tract of land containing two and 75/100 (2.75) acres, more or less, lying and being in Goshen Hill Township, County of Union, State of South Carolina and lying on the western side of centerline of US Highway 176 at or near the intersection of US Highway 176 and Tyger River, the same being shown as Tract 4B on plat of AdTech Surveying,

Inc., dated September 27, 2012 and recorded in the office of the Clerk of Court for Union County in Plat Book B87 at page 13, reference thereto being craved for a more precise and accurate description according to metes, bounds, courses and distances. According to said plat, the within described parcel is bounded on its east by centerline of US Highway 176; south by undersigned owner; west by Mull and north by center of Tyger River.

Tax Pin Number (for informational purposes only): 138-00-00-115 000

Monthly Update Report from Finance for April Council Meeting:

Financials to be included in Council packets for the 9 month period ending March 31, 2024 (75.0% of the year).

- Revenues are reasonable when compared to prior year periods (March payments have been posted)
- Expenditures are 68.06%, 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 March.
- Work on the 2025 budget is in process.

UNION COUNTY SC  
BUDGET TO ACTUAL VARIANCE

		2023-2024	75.0%		%-AGE OF
		BUDGET	3/31/2024	VARIANCE	BUDGET
<b>REVENUES</b>					
<b>TAXES</b>					
REAL ESTATE TAXES	101-0000-301-0000	8,200,000.00	5,734,405.26	2,465,594.74	69.93%
VEHICLE TAXES	101-0000-302-0000	1,300,000.00	789,188.05	510,811.94	60.71%
FILOT - COUNTY OPERATIONS	101-0000-302-0000	90,000.00		90,000.00	0.00%
WATERCRAFT	101-0000-302-0000	40,000.00	28,142.37	11,857.63	70.36%
LOST TAX	101-0000-302-0000	2,100,000.00		2,100,000.00	0.00%
		<u>11,730,000.00</u>	<u>6,551,735.69</u>	<u>5,178,264.31</u>	<u>55.85%</u>
<b>FINES</b>					
MAGISTRATE	101-0000-311-0000	90,000.00	55,752.15	34,247.85	61.95%
CLERK OF COURT - GEN SESSIONS	101-0000-312-0000	8,200.00	5,050.55	3,149.45	61.59%
NSF-MAG FINE	101-0000-313-0000	-	77.95	{77.95}	#DIV/0!
COC-BOND ESTREATMENT	101-0000-322-0000	-	-	-	#DIV/0!
		<u>98,200.00</u>	<u>60,880.65</u>	<u>37,319.35</u>	<u>62.00%</u>
<b>FEES</b>					
MAGISTRATE - CIVIL COSTS	101-0000-323-1000	50,000.00	38,380.00	11,620.00	76.76%
TAX ASSESSOR FEES	101-0000-323-1100			-	#DIV/0!
CLERK OF COURT FEES	101-0000-323-1300	190,000.00	125,520.09	64,479.91	66.06%
CLERK OF COURT COLL FEES	101-0000-323-1400	500.00	5,446.06	{4,946.06}	1089.21%
PROBATE JUDGE FEES	101-0000-323-2000	30,000.00	41,300.67	{11,300.67}	137.67%
DEL TAX COLLECTION FEES	101-0000-323-2500	60,000.00	{140.00}	60,140.00	-0.23%
WORTHLESS CHECK FEES-SOL	101-0000-323-2600	100.00	164.00	{64.00}	164.00%
CITY CODE ENFORCEMENT	101-0000-323-3800		23,250.00	{23,250.00}	#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	2,825.00	175.00	94.17%
FAMILY COURT COST	101-0000-323-7800	70,000.00	45,864.79	24,135.21	65.52%
BUILDING PERMITS	101-0000-323-8000	150,000.00	185,390.80	{35,390.80}	123.59%
VEHICLE DECAL FEE		-	-	-	#DIV/0!
LOCAL ASSESSMENT FEES	101-0000-323-9000		44.33	{44.33}	#DIV/0!
TAX DATA FEES	101-0000-323-9500		250.00	{250.00}	#DIV/0!
CC & IP FEES	101-0000-323-9600	13,000.00	6,323.55	6,676.45	48.64%
		<u>617,600.00</u>	<u>474,724.29</u>	<u>142,875.71</u>	<u>76.87%</u>
<b>STATE &amp; FEDERAL</b>					
MERCHANTS INVENTORY TAX	101-0000-331-1000	55,000.00	41,095.59	13,904.41	74.72%
STATE SHARED TAXES	101-0000-331-1100	1,215,244.00	854,597.55	361,646.45	70.27%
NATIONAL FOREST FUND	101-0000-331-1200	100,000.00		100,000.00	0.00%
VOTERS REGISTRATION	101-0000-331-1300	12,000.00	8,971.08	3,028.92	74.76%
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	4,554.57	1,145.43	79.90%
DEPT OF SOCIAL SERVICES	101-0000-331-1800	15,000.00	35,785.10	{20,785.10}	238.43%
ACCOMMODATIONS TAX - STATE	101-0000-331-1900	178,000.00	123,193.50	54,806.50	69.21%
EMERGENCY SERVICES	101-0000-331-2000	20,000.00	32,400.32	{12,400.32}	162.00%
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			-	#DIV/0!
		<u>366,949.00</u>	<u>387,096.76</u>	<u>{20,147.76}</u>	<u>105.49%</u>
		<u>2,038,893.00</u>	<u>1,487,674.47</u>	<u>551,218.53</u>	<u>72.96%</u>

UNION COUNTY SC  
BUDGET TO ACTUAL VARIANCE

		2023-2024	75.0%		%-AGE OF
		BUDGET	3/31/2024	VARIANCE	BUDGET
			ACTUAL		
<b>OTHER</b>					
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	16,568.50	8,431.50	66.27%
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	117,490.05	(47,490.05)	167.84%
SUBSCRIBER BILLING	101-0000-380-1000	110,000.00	73,841.31	36,158.69	67.13%
TOURISM	101-0000-380-1100	196,118.00	-	196,118.00	0.00%
VICTIM'S ADVOCATE	101-0000-380-1200	55,000.00	51,901.20	3,098.80	94.37%
COC-TITLE IV-C	101-0000-380-1300	27,315.00	-	27,315.00	0.00%
POLLWORKERS	101-0000-380-1400	56,000.00	-	66,000.00	0.00%
ALCOHOL & DRUG ABUSE	101-0000-380-1500	566,178.00	354,302.41	211,875.59	62.58%
SOLICITOR'S OFFICE	101-0000-380-1600	230,978.00	-	230,978.00	0.00%
COMMUNITY DEV	101-0000-380-1700	87,401.00	57,060.89	30,340.11	65.29%
SCHOOL RESOURCE OFFICER (NEW)	101-0000-380-1800	282,868.00	298,651.37	(15,791.37)	105.58%
ALCOHOL & DRUG EXPENSES	101-0000-380-2500	146,960.00	74,324.01	72,635.99	50.57%
VICTIM'S ADVOCATE EXPENSES	101-0000-380-2600	15,130.00	4,054.30	11,075.70	26.80%
TRANSFER IN - TITLE IV SMALL	101-0000-380-2700	14,300.00	11,253.31	3,046.69	78.69%
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	2,557.55	1,042.45	71.04%
INTEREST INCOME	101-0000-391-0400	300,000.00	1,160,653.00	(860,653.00)	386.88%
MISCELLANEOUS	101-0000-391-0600		280.00	(280.00)	#DIV/0!
RENT OF TOWER	101-0000-391-0800	43,000.00	25,546.44	17,453.56	59.41%
FRANCHISE FEES	101-0000-391-1200	75,000.00	52,814.28	22,185.72	70.42%
AUCTION PROCEEDS	101-0000-391-1300	30,000.00	23,488.50	6,511.50	78.30%
CHRISTMAS PARTY DONATIONS	101-0000-391-1500		160.00	(160.00)	#DIV/0!
INTEREST - CO OPER PROVIDENT	101-0000-391-1600	500.00	16,773.87	(16,273.87)	3334.77%
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	1,517,632.34	482,367.66	75.88%
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		68,591.78	(68,591.78)	#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!
EMS OTHER INCOME	101-0000-391-5500		417.36	(417.36)	#DIV/0!
EMS OTHER INCOME	101-0000-391-5550			-	#DIV/0!
EMS TAX LEVY - VEHICLE	101-0000-391-5610		126,853.02	(126,853.02)	#DIV/0!
EMS TAX LEVY - R/E	101-0000-391-5520		870,670.19	(870,670.19)	#DIV/0!
EMS TAX LEVY - WATERCRAFT	101-0000-391-5640		3,468.15	(3,468.15)	#DIV/0!
EMS COLLECTIONS	101-0000-391-5700	1,000,000.00	778,512.90	221,487.10	77.85%
WHY TRY GRANT-ADA	101-0000-391-6400			-	#DIV/0!
WKR'S COMP REIMBU	101-0000-391-6500			-	#DIV/0!
LANDFILL DONATION-CKFD	101-0000-391-6700	25,000.00	18,750.00	6,250.00	75.00%
RECYCLE CARDBOARD SALES	101-0000-391-6800		2,290.46		
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!
FD 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-MYCCWORKS	101-0000-391-9700		18,666.72		66.67%
		7,816,105.00	5,767,262.91	2,048,842.09	73.79%
<b>TOTAL</b>		<b>22,300,798.00</b>	<b>14,342,270.01</b>	<b>7,958,519.99</b>	<b>64.31%</b>

UNION COUNTY SC  
 BUDGET TO ACTUAL VARIANCE

	2023-2024 BUDGET	75.0% 3/31/2024 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			-	#DIV/0!
MILLAGE INCREASE	387,394.00		387,394.00	0.00%
	936,075.00	-	936,075.00	0.00%
<b>GRAND TOTAL</b>	<b>23,236,873.00</b>	<b>14,342,278.01</b>	<b>8,894,594.99</b>	<b>61.72%</b>

UNION COUNTY SC  
BUDGET TO ACTUAL VARIANCE

		2023-2024	75.0%		%-AGE OF
		BUDGET	9/31/2024	VARIANCE	BUDGET
<b>EXPENDITURES</b>					
<b>SUPERVISOR, COUNCIL, FINANCE &amp; HR</b>					
SALARIES	101-1101-411-11-50	415,299.00	301,406.29	113,892.71	72.58%
SUBSCRIBER BILLING SALARIES	101-1101-411-11-55	30,589.00	28,181.70	4,407.30	85.59%
INSURANCE	101-1101-411-44-01	79,929.00	49,943.88	29,985.12	62.49%
SOCIAL SECURITY	101-1101-411-44-02	34,111.00	23,943.81	10,167.39	70.19%
RETIREMENT	101-1101-411-44-04	85,886.00	63,183.65	22,702.35	73.57%
WORKERS COMPENSATION	101-1101-411-44-06	5,755.00	5,586.36	168.64	97.07%
UTILITIES	101-1101-411-40-01	36,500.00	8,485.80	28,014.20	23.25%
PROFESSIONAL SERVICES	101-1101-411-47-02	100,000.00	41,823.70	58,176.30	41.82%
MEMBERSHIPS & SUBSCRIPTIONS	101-1101-411-50-25	700.00	-	700.00	0.00%
COMMUNICATIONS	101-1101-411-53-01	11,700.00	4,478.94	7,221.06	38.28%
TRAINING	101-1101-411-58-05	13,300.00	4,825.97	8,474.03	36.29%
PRINTING & OFFICE SUPPLIES	101-1101-411-61-01	15,300.00	6,637.64	8,662.36	43.38%
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	8,350.60	3,034.40	73.35%
		<u>845,454.00</u>	<u>544,848.14</u>	<u>300,605.86</u>	<u>64.44%</u>
<b>IT</b>					
SALARIES	101-1102-411-11-50	46,847.00	34,122.10	12,724.90	72.84%
INSURANCE	101-1102-411-44-01	6,826.00	5,125.74	1,700.26	75.09%
SOCIAL SECURITY	101-1102-411-44-02	3,584.00	2,522.24	1,061.76	70.38%
RETIREMENT	101-1102-411-44-04	8,695.00	6,332.99	2,362.01	72.83%
WORKERS COMPENSATION	101-1102-411-44-06	530.00	385.57	144.43	72.75%
MAINTENANCE CONTRACTS	101-1102-411-47-01	15,000.00	200.00	14,800.00	1.33%
PROFESSIONAL SERVICES	101-1102-411-47-02	185,000.00	163,143.50	21,856.50	88.19%
COMMUNICATIONS	101-1102-411-53-01	3,850.00	2,402.24	1,447.76	62.40%
DATA PROCESSING TRAINING	101-1102-411-58-05	5,000.00	91.70	4,908.30	1.83%
COMPUTER EQUIP/SERVERS	101-1102-411-66-13	40,000.00	117.68	39,882.32	0.29%
SECURITY/SLED-DSS	101-1102-411-66-15	20,000.00	13,332.49	6,667.51	66.66%
SOFTWARE/LICENSES	101-1102-411-66-16	30,000.00	4,199.89	5,800.11	13.99%
NETWORK EQUIP/UPGRADE	101-1102-411-66-17	30,000.00	18,736.46	11,263.54	62.45%
		<u>375,332.00</u>	<u>250,712.60</u>	<u>124,619.40</u>	<u>66.80%</u>
<b>DEVELOPMENT BOARD</b>					
SALARIES	101-1103-411-11-50	149,815.00	109,265.65	40,549.35	72.93%
INSURANCE	101-1103-411-44-01	13,852.00	10,251.48	3,600.52	75.09%
SOCIAL SECURITY	101-1103-411-44-02	11,461.00	8,150.28	3,310.72	71.11%
RETIREMENT	101-1103-411-44-04	27,806.00	20,279.68	7,526.32	72.93%
WORKERS COMPENSATION	101-1103-411-44-06	4,120.00	3,004.68	1,115.32	72.93%
UTILITIES	101-1103-411-40-01	3,800.00	3,708.53	91.47	97.59%
PROFESSIONAL SERVICES	101-1103-411-47-02	15,000.00	5,690.29	9,309.71	37.94%
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	4,593.07	8,406.93	45.93%
PRINTING & OFFICE SUPPLIES	101-1103-411-61-01	4,000.00	1,734.60	2,265.40	43.37%
VEHICLE OPERATION & MAINTENANCE	101-1103-411-66-01	1,000.00	295.24	704.76	29.52%
CAPITAL EXPENDITURES	101-1103-411-66-04	10,000.00	-	10,000.00	0.00%
LEASE & MAINTENANCE	101-1103-411-66-04	5,000.00	1,784.90	3,215.10	35.70%
INDUSTRIAL PARKS	101-1103-411-67-01	40,000.00	15,282.50	24,717.50	38.21%
MARKETING	101-1103-411-67-02	23,000.00	7,662.87	15,337.13	33.32%
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%
		<u>338,654.00</u>	<u>202,788.06</u>	<u>135,865.94</u>	<u>59.88%</u>
<b>COMMUNITY DEVELOPMENT</b>					
SALARIES	101-1104-411-11-50	62,487.00	45,593.43	16,893.57	72.96%
INSURANCE	101-1104-411-44-01	6,826.00	5,125.74	1,700.26	75.09%
SOCIAL SECURITY	101-1104-411-44-02	4,781.00	3,377.65	1,403.35	70.65%
RETIREMENT	101-1104-411-44-04	11,588.00	8,462.14	3,125.86	73.03%
WORKERS COMPENSATION	101-1104-411-44-06	1,719.00	1,253.79	465.21	72.94%
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	325.70	524.30	38.32%
TRAINING & TRAVEL	101-1104-411-58-06	3,000.00	2,666.29	333.71	88.88%
PRINTING & OFFICE SUPPLIES	101-1104-411-61-01	1,278.00	335.89	942.11	26.28%
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%
		<u>95,044.00</u>	<u>67,140.63</u>	<u>27,903.37</u>	<u>70.64%</u>

UNION COUNTY SC  
BUDGET TO ACTUAL VARIANCE

		2023-2024	75.0%		%-AGE OF
		BUDGET	3/31/2024	VARIANCE	BUDGET
			ACTUAL		
<b>TOURISM</b>					
SALARIES	101-1105-411-11-50	48,416.00	35,831.98	12,584.02	74.01%
INSURANCE	101-1105-411-44-01	13,981.00	10,515.54	3,465.46	75.21%
SOCIAL SECURITY	101-1105-411-44-02	3,704.00	2,500.44	1,203.56	67.51%
RETIREMENT	101-1105-411-44-04	8,986.00	6,650.48	2,335.52	74.01%
WORKERS COMPENSATION	101-1105-411-44-06	1,332.00	980.54	351.36	73.62%
UTILITIES	101-1105-411-40-01	12,500.00	5,061.45	7,438.55	40.49%
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	2,206.41	1,585.59	58.19%
ADVERTISING	101-1105-411-54-01	2,000.00	2,000.00	-	100.00%
TRAINING & TRAVEL	101-1105-411-58-06	6,500.00	4,207.95	2,292.05	64.74%
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	23,076.80	74,423.20	23.67%
WEB HOSTING	101-1105-411-75-13	3,600.00	675.00	2,925.00	18.75%
		209,366.00	94,691.69	109,619.31	45.23%
<b>FIRE SERVICE</b>					
MISCELLANEOUS	101-1105-411-75-05	12,400.00	-	12,400.00	0.00%
		12,400.00	-	12,400.00	0.00%
<b>MAGISTRATE</b>					
SALARIES	101-1201-412-11-50	240,650.00	177,837.18	62,812.82	73.90%
SALARIES - SECURITY	101-1201-412-11-61	26,780.00	18,355.50	8,424.50	68.54%
INSURANCE	101-1201-412-44-01	76,916.00	59,529.78	17,386.22	77.40%
SOCIAL SECURITY	101-1201-412-44-02	20,459.00	14,785.37	5,673.63	72.27%
RETIREMENT	101-1201-412-44-04	52,715.00	41,476.48	11,238.52	78.68%
WORKERS COMPENSATION	101-1201-412-44-06	6,948.00	5,093.28	1,854.72	73.31%
MEMBERSHIPS & SUBSCRIPTIONS	101-1201-412-50-25	1,000.00	893.42	106.58	89.34%
COMMUNICATIONS	101-1201-412-53-01	900.00	315.00	585.00	35.00%
JURY PAY	101-1201-412-54-10	15,000.00	1,276.40	13,723.60	8.51%
APPEALS	101-1201-412-54-15	1,500.00	259.72	1,240.28	17.31%
TRAINING & TRAVEL	101-1201-412-58-06	7,700.00	2,495.28	5,204.72	32.41%
PRINTING & OFFICE SUPPLIES	101-1201-412-61-01	6,750.00	3,429.67	3,320.33	50.61%
JAIL OFFICE SUPPLIES	101-1201-412-61-02	1,500.00	485.64	1,014.36	32.38%
LEASES & COPIES	101-1201-412-66-03	1,085.00	362.91	722.09	33.45%
		459,903.00	326,595.83	131,570.72	71.01%
<b>PROBATE JUDGE</b>					
SALARIES	101-1202-412-11-50	102,713.00	67,482.12	35,230.88	65.70%
INSURANCE	101-1202-412-44-01	31,904.00	13,974.44	17,929.56	44.64%
SOCIAL SECURITY	101-1202-412-44-02	7,858.00	5,800.16	2,057.84	73.81%
RETIREMENT	101-1202-412-44-04	20,573.00	15,906.08	4,666.92	77.32%
WORKERS COMPENSATION	101-1202-412-44-06	1,693.00	243.92	1,449.08	14.41%
MAINTENANCE CONTRACTS	101-1202-412-47-01	3,420.00	3,419.52	0.48	99.99%
TRAINING	101-1202-412-58-05	3,565.00	1,902.17	1,662.83	53.36%
PRINTING & OFFICE SUPPLIES	101-1202-412-61-01	4,435.00	2,381.35	2,053.65	53.69%
LEASES & COPIES	101-1202-412-66-03	1,395.00	1,105.38	289.62	79.24%
		176,956.00	112,215.14	64,740.86	63.41%
<b>CIRCUIT COURT</b>					
SALARIES	101-1203-412-11-50	80,771.00	37,913.23	22,857.77	62.39%
SOCIAL SECURITY	101-1203-412-44-02	4,649.00	2,900.33	1,748.67	62.39%
RETIREMENT	101-1203-412-44-04	11,280.00	7,036.68	4,243.32	62.38%
WORKERS COMPENSATION	101-1203-412-44-06	2,103.00	1,311.23	791.77	62.35%
MISCELLANEOUS	101-1203-412-75-05	42,500.00	13,606.69	28,893.31	32.02%
		121,303.00	62,768.16	58,534.84	51.74%
<b>PUBLIC DEFENDER</b>					
MISCELLANEOUS	101-1204-412-75-05	170,313.00	170,313.00	-	100.00%
		170,313.00	170,313.00	-	100.00%
<b>SOLICITOR'S OFFICE</b>					
SALARIES	101-1205-412-11-50	407,170.00	306,352.61	100,817.39	75.24%
INSURANCE	101-1205-412-44-01	49,144.00	36,845.64	12,298.36	74.97%
SOCIAL SECURITY	101-1205-412-44-02	31,149.00	22,687.14	8,461.86	72.83%
RETIREMENT	101-1205-412-44-04	75,571.00	56,892.62	18,678.38	75.28%
WORKERS COMPENSATION	101-1205-412-44-06	1,507.00	1,171.98	335.02	77.77%
SERVICE CONTRACTS	101-1205-412-47-08	1,000.00	999.18	0.82	99.92%
TRAVEL	101-1205-412-58-01	1,000.00	876.65	123.35	87.67%
TRAINING	101-1205-412-58-05	900.00	870.59	29.41	96.73%
PRINTING & OFFICE SUPPLIES	101-1205-412-61-01	2,500.00	1,511.48	988.52	60.46%
		569,941.00	428,207.89	141,733.11	75.13%



UNION COUNTY SC  
BUDGET TO ACTUAL VARIANCE

		2023-2024 BUDGET	75.0% 3/31/2024 ACTUAL	VARIANCE	%-AGE OF BUDGET
<b>CLERK OF COURT</b>					
SALARIES	101-1220-412-11-50	919,779.00	245,312.31	74,466.69	76.71%
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	9,800.95	4,499.05	68.54%
INSURANCE	101-1220-412-44-01	76,645.00	45,957.70	30,687.30	59.96%
SOCIAL SECURITY	101-1220-412-44-02	27,647.00	19,540.42	8,106.58	70.68%
RETIREMENT	101-1220-412-44-04	67,075.00	49,437.05	17,637.95	73.70%
WORKERS COMPENSATION	101-1220-412-44-06	2,761.00	2,305.97	455.03	83.52%
UTILITIES	101-1220-412-40-01	96,000.00	43,815.30	52,184.70	45.64%
MAINTENANCE CONTRACTS	101-1220-412-47-01	51,000.00	46,625.35	4,373.65	91.42%
COMPUTER SVCS & SUPPLIES(PUBLIC)	101-1220-412-47-04	3,675.00	1,713.16	1,961.84	46.62%
MEMBERSHIPS & SUBSCRIPTIONS	101-1220-412-50-25	300.00	125.00	175.00	41.67%
COMMUNICATIONS	101-1220-412-63-01	53,000.00	58,424.00	(5,424.00)	110.23%
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	2,786.45	4,963.55	35.95%
BOOK IMPROVEMENTS (RESTORATION)	101-1220-412-61-05	10,000.00	10,000.00	-	100.00%
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	9,678.93	(1,448.93)	117.61%
		<u>789,977.00</u>	<u>545,523.59</u>	<u>244,453.41</u>	<u>69.06%</u>
<b>VOTER REGISTRATION/ELECTION COMM</b>					
SALARIES	101-1401-414-11-50	77,174.00	58,546.33	18,527.67	75.99%
SALARIES - POLLWORKERS	101-1401-414-11-52	75,000.00	30,405.00	44,595.00	40.54%
INSURANCE	101-1401-414-44-01	17,653.00	13,322.52	4,330.48	75.47%
SOCIAL SECURITY	101-1401-414-44-02	5,904.00	4,339.50	1,564.50	73.50%
RETIREMENT	101-1401-414-44-04	14,324.00	12,462.91	1,861.09	87.01%
WORKERS COMPENSATION	101-1401-414-44-06	472.00	307.89	164.11	65.23%
MAINTENANCE CONTRACTS	101-1401-414-47-01	30,300.00	26,227.97	4,072.03	86.56%
DUES	101-1401-414-50-02	450.00	450.00	-	100.00%
TRAVEL	101-1401-414-58-01	1,200.00	505.63	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	1,136.30	583.70	66.06%
		<u>233,872.00</u>	<u>148,475.02</u>	<u>85,396.98</u>	<u>63.49%</u>
<b>COUNTY ATTORNEY</b>					
SALARIES	101-1501-415-11-50	30,442.00	22,211.48	8,230.52	72.96%
SOCIAL SECURITY	101-1501-415-44-02	2,329.00	1,699.40	629.60	72.97%
RETIREMENT	101-1501-415-44-04	5,650.00	4,122.38	1,527.62	72.96%
WORKERS COMPENSATION	101-1501-415-44-06	113.00	82.32	30.68	72.85%
TRAINING	101-1501-415-58-05	250.00	-	250.00	0.00%
		<u>38,784.00</u>	<u>28,115.58</u>	<u>10,668.42</u>	<u>72.49%</u>
<b>BUILDING INSPECTOR</b>					
PROFESSIONAL SERVICES	101-1505-415-47-02	100,000.00	104,404.31	(4,404.31)	104.40%
PRINTING & OFFICE SUPPLIES	101-1505-415-61-01	2,000.00	212.40	1,787.60	10.62%
		<u>102,000.00</u>	<u>104,616.71</u>	<u>(2,616.71)</u>	<u>102.57%</u>
<b>TAX ASSESSOR</b>					
SALARIES	101-1510-415-11-50	144,530.00	105,871.23	38,658.77	73.25%
INSURANCE	101-1510-415-44-01	31,304.00	23,527.14	7,776.86	75.16%
SOCIAL SECURITY	101-1510-415-44-02	11,057.00	7,575.71	3,481.29	68.52%
RETIREMENT	101-1510-415-44-04	26,825.00	19,649.70	7,175.30	73.25%
WORKERS COMPENSATION	101-1510-415-44-06	2,769.00	2,018.35	750.65	72.89%
UTILITIES	101-1510-415-40-01	7,000.00	3,099.03	3,900.97	44.27%
PROFESSIONAL SERVICES	101-1510-415-47-02	20,556.00	17,647.05	2,908.95	85.85%
COMPUTER SVCS & SUPPLIES(PUBLIC)	101-1510-415-47-04	16,000.00	15,901.80	98.20	99.39%
DUES	101-1510-415-50-02	925.00	395.00	530.00	42.70%
TRAINING	101-1510-415-58-05	2,000.00	1,025.69	974.31	51.28%
PRINTING & OFFICE SUPPLIES	101-1510-415-61-01	1,900.00	201.40	798.60	20.14%
SPECIALIZED DEPARTMENTAL SUPPLIES	101-1510-415-61-02	400.00		400.00	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	2,095.88	1,604.12	56.65%
		<u>269,066.00</u>	<u>199,007.98</u>	<u>70,058.02</u>	<u>73.96%</u>

UNION COUNTY SC  
BUDGET TO ACTUAL VARIANCE

		2023-2024	75.0%		%-AGE OF
		BUDGET	8/31/2024	VARIANCE	BUDGET
			ACTUAL		
<b>DELINQUENT TAX OFFICE</b>					
SALARIES	101-1511-415-11-50	73,409.00	61,227.85	12,181.35	83.41%
INSURANCE	101-1511-415-44-01	6,826.00	8,832.42	(2,006.42)	129.39%
SOCIAL SECURITY	101-1511-415-44-02	5,616.00	4,683.99	932.01	83.40%
RETIREMENT	101-1511-415-44-04	13,525.00	10,539.46	3,085.54	77.35%
WORKERS COMPENSATION	101-1511-415-44-06	228.00	189.76	38.24	83.23%
COMPUTER SVCS & SUPPLIES(PUBLIC)	101-1511-415-47-04	13,925.00	8,201.26	5,723.74	58.90%
MEMBERSHIPS & SUBSCRIPTIONS	101-1511-415-50-25	125.00	75.00	50.00	60.00%
TRAINING	101-1511-415-58-05	2,400.00	2,397.32	2.68	99.89%
PRINTING & OFFICE SUPPLIES	101-1511-415-61-01	400.00	166.31	233.69	41.58%
POSTAGE METER RENT & POSTAGE	101-1511-415-66-03	2,500.00	-	2,500.00	0.00%
		119,054.00	96,313.17	22,740.83	80.90%
<b>TREASURER'S OFFICE</b>					
SALARIES	101-1520-415-11-50	139,200.00	103,971.31	35,228.69	74.69%
INSURANCE	101-1520-415-44-01	27,304.00	15,377.22	11,926.78	56.32%
SOCIAL SECURITY	101-1520-415-44-02	10,649.00	7,592.47	3,056.53	71.30%
RETIREMENT	101-1520-415-44-04	25,336.00	19,297.04	6,538.96	74.69%
WORKERS COMPENSATION	101-1520-415-44-06	432.00	322.11	109.89	74.56%
COMPUTER SVCS & SUPPLIES(PUBLIC)	101-1520-415-47-04	78,500.00	57,967.44	20,532.56	73.77%
MEMBERSHIPS & SUBSCRIPTIONS	101-1520-415-50-25	80.00	75.00	5.00	93.75%
ADVERTISING	101-1520-415-64-01	700.00	511.00	189.00	73.00%
TRAINING	101-1520-415-58-05	3,000.00	2,898.74	1,61.26	94.62%
PRINTING & OFFICE SUPPLIES	101-1520-415-61-01	3,500.00	2,346.50	1,153.10	67.05%
LEASE & COPIES	101-1520-415-66-03	1,815.00	1,086.49	728.51	59.86%
		291,016.00	211,325.72	79,690.28	72.62%
<b>AUDITOR'S OFFICE</b>					
SALARIES	101-1525-415-11-50	119,780.00	87,359.91	32,420.09	72.93%
INSURANCE	101-1525-415-44-01	24,478.00	19,490.70	4,987.30	79.63%
SOCIAL SECURITY	101-1525-415-44-02	9,164.00	6,310.90	2,853.10	68.87%
RETIREMENT	101-1525-415-44-04	22,231.00	16,213.84	6,017.16	72.93%
WORKERS COMPENSATION	101-1525-415-44-06	372.00	584.74	(212.74)	157.19%
COMPUTER SVCS & SUPPLIES(PUBLIC)	101-1525-415-47-04	77,000.00	67,829.76	9,170.24	88.09%
MEMBERSHIPS & SUBSCRIPTIONS	101-1525-415-50-25	150.00	125.00	25.00	83.33%
TRAINING	101-1525-415-58-05	3,000.00	3,000.00	-	100.00%
PRINTING & OFFICE SUPPLIES	101-1525-415-61-01	1,600.00	917.58	682.42	57.35%
LEASE & COPIES	101-1525-415-61-01	4,330.00	1,853.12	2,476.88	42.80%
		262,105.00	203,685.55	58,419.45	77.71%
<b>BUILDING SUPERINTENDENT</b>					
SALARIES	101-1910-419-11-50	72,011.00	57,667.77	14,343.23	80.08%
INSURANCE	101-1910-419-44-01	6,826.00	5,125.74	1,700.26	75.09%
SOCIAL SECURITY	101-1910-419-44-02	5,509.00	4,369.22	1,139.78	79.31%
RETIREMENT	101-1910-419-44-04	13,366.00	10,703.16	2,662.84	80.08%
WORKERS COMPENSATION	101-1910-419-44-06	3,320.00	2,591.93	728.07	78.07%
PROFESSIONAL SERVICES	101-1910-419-47-02	20,000.00	7,320.00	12,680.00	36.60%
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	629.78	370.22	62.98%
TRAINING	101-1910-419-58-05	500.00	500.00	0.00	100.00%
BUILDING EXPENSE	101-1910-419-60-10	119,000.00	66,299.23	52,700.77	55.71%
GENERAL SUPPLIES	101-1910-419-61-07	3,500.00	83.46	3,416.54	2.38%
		246,032.00	155,047.06	90,984.94	63.02%

#DIV/0!  
63.02%

UNION COUNTY SC  
BUDGET TO ACTUAL VARIANCE

		2023-2024	75.0%		%-AGE OF
		BUDGET	3/31/2024	VARIANCE	BUDGET
<b>NON-DEPARTMENTAL</b>					
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	9,533.87	6,266.13	60.34%
EMPLOYEE INSURANCE	101-1990-419-44-01	37,000.00	31,194.87	5,805.13	84.31%
SOCIAL SECURITY	101-1990-419-44-02	3,000.00	-	3,000.00	0.00%
RETIREMENT	101-1990-419-44-04	3,500.00	211.56	3,288.44	6.04%
WORKERS COMPENSATION	101-1990-419-44-06	50,000.00	40,568.43	9,431.57	81.14%
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	4,800.00	2,400.00	66.67%
MAINTENANCE CONTRACTS	101-1990-419-47-01	37,580.00	25,896.29	11,683.71	68.91%
PROFESSIONAL SERVICES	101-1990-419-47-02	5,000.00	4,613.91	386.09	92.28%
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	101-1990-419-47-06	65,000.00	62,500.00	2,500.00	96.15%
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	492,958.90	92,041.10	84.27%
COMMUNICATIONS	101-1990-419-53-01	57,650.00	17,740.14	39,909.86	30.77%
ADVERTISING	101-1990-419-54-01	16,000.00	15,078.60	921.40	94.24%
VOLUNTEER FIREMAN'S INSURANCE	101-1990-419-54-25	18,081.00	8,787.53	9,293.47	48.60%
GENERAL ELECTION EXPENSE	101-1990-419-54-30	8,000.00	3,191.32	4,808.68	39.89%
HOSPITAL INDIGENT CARE	101-1990-419-54-35	29,329.00	21,967.00	7,362.00	74.90%
PRINTING & OFFICE SUPPLIES	101-1990-419-61-01	-	(213.66)	213.66	#DIV/0!
POSTAGE METER RENT & POSTAGE	101-1990-419-61-06	31,500.00	14,663.41	16,836.59	46.55%
FUEL COSTS	101-1990-419-65-11	370,600.00	143,533.05	227,066.95	38.73%
CAPITAL EXPENDITURES	101-1990-419-66-01	386,000.00	154,660.11	231,339.89	40.07%
LEASES & COPIES	101-1990-419-66-03	5,070.00	2,522.77	2,547.23	49.76%
CONTINGENCY FUND	101-1990-419-75-01	63,274.00	9,532.50	53,741.50	15.07%
OPERATIONAL CONTINGENCY	101-1990-419-75-02	100,000.00	77,412.62	22,587.38	77.41%
ED CONTINGENCY/GRANTS ADM	101-1990-419-75-03	50,000.00	9,740.59	40,259.41	19.48%
PAYMENT-AUCTION PROCEEDS	101-1990-419-75-16	-	1,216.61	(1,216.61)	#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	18,750.00	6,250.00	75.00%
OFFICAL ALLOWANCE	101-1990-419-75-31	9,600.00	7,200.00	2,400.00	75.00%
ANNUAL INCENTIVE AWARD	101-1990-419-75-32	15,000.00	11,650.00	3,350.00	77.67%
CATAWBA REGIONAL COG	101-1990-419-80-02	39,083.00	29,312.25	9,770.75	75.00%
CLEMSON EXT	101-1990-419-80-03	9,000.00	4,090.69	4,909.31	45.45%
CLEMSON EXT - 4H AGENT	101-1990-419-80-04	12,000.00	9,000.00	3,000.00	75.00%
SC ASSOC OF COUNTIES	101-1990-419-80-07	8,390.00	8,389.19	0.81	99.99%
SOIL & WATER CONSERVATION	101-1990-419-80-11	3,500.00	2,625.00	875.00	75.00%
FIRE & RESCUE	101-1990-419-80-12	25,000.00	16,030.60	8,970.00	64.12%
UNION CITY MUSEUM/CROSS KEYS HOUSE	101-1990-419-80-18	35,000.00	27,083.40	7,916.60	77.38%
UNION CITY CHAMBER OF COMMERCE	101-1990-419-80-20	25,000.00	18,750.00	6,250.00	75.00%
POST-CLOSURE LANDFILL COSTS	101-1990-419-80-21	40,000.00	18,637.00	21,363.00	46.59%
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!
C-4	101-1990-419-80-26	25,000.00	12,787.87	12,212.13	51.15%
COUNCIL ON AGING	101-1990-419-80-28	30,000.00	15,000.00	15,000.00	50.00%
PRESERVATION SC	101-1990-419-80-22	10,000.00	10,000.00	-	100.00%
NAACP	101-1990-419-80-28	1,500.00	1,500.00	-	100.00%
CAPITAL CONSULTING	101-1990-419-80-29	36,000.00	27,000.00	9,000.00	75.00%
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%
		<u>2,575,657.00</u>	<u>1,479,734.12</u>	<u>1,095,922.88</u>	<u>57.45%</u>

UNION COUNTY SC  
BUDGET TO ACTUAL VARIANCE

		2023-2024	75.0%		%-AGE OF
		BUDGET	3/31/2024	VARIANCE	BUDGET
			ACTUAL		
<b>SHERIFF'S OFFICE</b>					
SALARIES	101-2101-421-11-50	1,757,614.00	1,189,474.92	568,139.08	67.68%
SCHOOL RESOURCE OFFICER	101-2101-421-11-52	296,306.00	223,422.10	72,883.90	75.40%
RESERVE DEPUTY PROGRAM	101-2101-421-11-53	28,985.00			
INSURANCE	101-2101-421-44-01	392,652.00	243,180.72	89,471.28	73.10%
SOCIAL SECURITY	101-2101-421-44-02	159,297.00	105,489.05	53,807.95	66.22%
RETIREMENT	101-2101-421-44-04	436,515.00	301,043.43	135,472.57	68.97%
WORKERS COMPENSATION	101-2101-421-44-06	69,982.00	44,216.09	25,765.91	63.18%
UTILITIES	101-2101-421-40-01	20,000.00	14,328.35	5,671.65	71.64%
MAINTENANCE-ZUERCHER	101-2101-421-44-07				
MAINTENANCE CONTRACTS	101-2101-421-47-01	18,000.00	16,119.74	1,880.26	#DIV/0!
CLOTHING & UNIFORMS	101-2101-421-50-01	18,000.00	6,361.65	11,438.35	89.55%
DUES SCLCOA & SHERIFFS' ASSOC	101-2101-421-50-03	3,500.00	3,317.00	183.00	96.45%
COMMUNICATIONS	101-2101-421-53-01	36,000.00	33,288.11	2,711.89	94.77%
ADVERTISING	101-2101-421-54-01	5,000.00	4,494.20	505.80	92.47%
TRAINING	101-2101-421-58-05	13,000.00	13,309.72	(309.72)	89.88%
PRINTING & OFFICE SUPPLIES	101-2101-421-61-01	14,000.00	10,494.72	3,505.28	102.38%
INVESTIGATIVE SUPPLIES	101-2101-421-61-03	8,100.00	4,919.11	3,180.89	74.96%
K9 TRAINING/SUPPLIES	101-2101-421-61-05	15,625.00	7,121.38	8,503.62	60.73%
SRT EQUIPMENT/TRAINING	101-2101-421-61-14	12,470.00	2,600.04	9,869.96	45.58%
WEAPONS/AMMO	101-2101-421-61-11	20,000.00	9,447.56	10,552.44	20.85%
EVIDENCE CUSTODIAN SUPPLIES	101-2101-421-61-12	4,000.00	745.15	3,254.85	47.24%
NARCOTICS SUPPLIES	101-2101-421-61-13	15,000.00	6,060.77	8,939.23	18.63%
INFORMANT MONEY	101-2101-421-62-01	15,000.00	3,000.00	12,000.00	40.41%
LEASE & COPIES	101-2101-421-66-03	7,525.00	3,126.42	4,398.58	20.00%
STATE 800 RADIO SERVICES	101-2101-421-66-11	21,500.00	19,456.50	2,043.50	41.55%
MOBILE ROUTER RENEWAL FEES	101-2101-421-66-51	5,500.00	4,558.20	941.80	90.50%
					82.88%
		3,332,972.00	2,269,774.93	1,063,197.07	#DIV/0!
					68.10%
<b>CODE ENFORCEMENT</b>					
SALARIES	101-2105-421-11-50	127,639.00	100,739.81	26,899.19	78.93%
INSURANCE	101-2105-421-44-01	17,840.00	13,439.82	4,400.18	75.34%
SOCIAL SECURITY	101-2105-421-44-02	9,765.00	7,419.37	2,345.63	75.88%
RETIREMENT	101-2105-421-44-04	25,252.00	19,836.20	5,415.80	78.55%
WORKERS COMPENSATION	101-2105-421-44-06	4,417.00	3,383.25	1,033.75	76.60%
MAINTENANCE CONTRACTS	101-2105-421-47-01	5,000.00	5,000.00	-	76.60%
CLOTHING & UNIFORMS	101-2105-421-50-01	1,500.00	655.79	844.21	100.00%
COMMUNICATIONS	101-2105-421-53-01	4,600.00	4,549.60	50.40	43.72%
DEMOLITION - CONDEMNATIONS	101-2105-421-54-60	20,000.00		20,000.00	98.90%
PROPERTY IMPROVEMENTS	101-2105-421-54-70	6,000.00	350.00	5,650.00	0.00%
SPECIALIZED DEPARTMENTAL SUPPLIES	101-2105-421-61-02	7,000.00	737.20	6,262.80	5.83%
POSTAGE METER RENT & POSTAGE	101-2105-421-61-06	7,500.00		7,500.00	10.53%
LEASE & COPIES	101-2105-421-66-03	2,455.00	1,224.76	1,230.24	0.00%
		238,968.00	157,335.80	81,632.20	49.89%
					65.84%
<b>ANIMAL CONTROL</b>					
SALARIES	101-2110-421-11-50	69,679.00	58,184.00	11,495.00	83.50%
INSURANCE	101-2110-421-44-01	17,840.00	10,452.42	7,387.58	58.59%
SOCIAL SECURITY	101-2110-421-44-02	5,331.00	4,223.25	1,107.75	79.22%
RETIREMENT	101-2110-421-44-04	13,887.00	10,798.94	3,088.06	77.76%
WORKERS COMPENSATION	101-2110-421-44-06	1,673.00	1,370.07	302.93	81.89%
UTILITIES	101-2110-421-40-01	15,400.00	7,057.57	8,342.43	45.89%
PROFESSIONAL SERVICES	101-2110-421-47-02	30,959.00	7,252.73	23,706.27	23.43%
CLOTHING & UNIFORMS	101-2110-421-50-01	800.00	280.85	519.15	35.11%
COMMUNICATIONS	101-2110-421-53-01	2,400.00	874.78	1,525.22	36.45%
TRAINING	101-2110-421-58-05	1,000.00		1,000.00	0.00%
SPECIALIZED DEPT SUPPLIES	101-2110-421-61-02		(1,588.57)	1,588.57	#DIV/0!
CHEMICALS	101-2110-421-61-10	2,000.00	469.39	1,530.61	23.47%
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	1,752.52	22.48	98.73%
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	101,753.34	72,478.66	58.40%

UNION COUNTY SC  
BUDGET TO ACTUAL VARIANCE

		2023-2024	75.0%		%-AGE OF
		BUDGET	3/31/2024	VARIANCE	BUDGET
			ACTUAL		
<b>CORONER</b>					
SALARIES	101-2190-421-11-50	54,075.00	38,702.07	15,372.93	71.57%
INSURANCE	101-2190-421-44-01	13,981.00	10,515.54	3,465.46	75.21%
SOCIAL SECURITY	101-2190-421-44-02	4,160.00	3,582.16	577.84	86.11%
RETIREMENT	101-2190-421-44-04	11,065.00	10,267.04	798.96	92.78%
WORKERS COMPENSATION	101-2190-421-44-06	1,882.00	1,728.90	153.70	91.83%
PROFESSIONAL SERVICES	101-2190-421-47-02	93,500.00	52,923.00	40,577.00	56.60%
DUES	101-2190-421-58-12	400.00		400.00	0.00%
TRAVEL	101-2190-421-58-01	2,400.00	1,800.00	600.00	75.00%
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	5,000.00	140.94	5,859.06	2.85%
		<u>190,864.00</u>	<u>121,203.73</u>	<u>69,660.27</u>	<u>63.50%</u>
<b>DETENTION CENTER</b>					
SALARIES	101-2320-423-11-50	1,680,478.00	1,200,795.57	479,682.43	71.46%
INSURANCE	101-2320-423-44-01	307,374.00	196,572.09	110,801.91	63.95%
SOCIAL SECURITY	101-2320-423-44-02	128,557.00	88,021.29	40,535.71	68.47%
RETIREMENT	101-2320-423-44-04	356,934.00	255,983.58	100,950.42	71.72%
WORKERS COMPENSATION	101-2320-423-44-06	58,145.00	36,737.67	21,407.33	63.18%
UTILITIES	101-2320-423-40-01	157,000.00	87,578.30	69,421.70	55.78%
MAINTENANCE CONTRACTS	101-2320-423-47-01	12,998.00	5,476.96	7,521.04	42.14%
PROFESSIONAL SERVICES	101-2320-423-47-02	63,558.00	37,266.25	26,285.75	58.64%
HEALTH CARE CONTRACT	101-2320-423-47-10	177,286.00	147,738.15	29,547.85	83.33%
CLOTHING & UNIFORMS	101-2320-423-50-01	14,000.00	13,471.87	528.13	96.23%
COMMUNICATIONS	101-2320-423-53-01	13,000.00	13,191.40	(191.40)	101.47%
TRAINING	101-2320-423-58-05	7,730.00	7,948.59	(218.59)	102.83%
OPERATING EXPENSE	101-2320-423-60-15	21,120.00	11,614.55	9,505.45	54.99%
PRINTING & OFFICE SUPPLIES	101-2320-423-61-01	4,500.00	4,000.17	499.83	88.89%
SPECIALIZED DEPARTMENTAL SUPPLIES	101-2320-423-61-02	26,670.00	15,900.33	10,769.67	59.62%
CHEMICALS	101-2320-423-61-10	10,500.00	7,008.82	3,491.18	66.75%
JUVENILE DETENTION	101-2320-423-62-10	25,000.00	13,325.00	11,675.00	53.30%
DIETING PRISONERS	101-2320-423-63-01	170,000.00	115,793.98	54,706.02	67.82%
PRISONER TRANSPORT, MEALS	101-2320-423-63-02	2,000.00	710.37	1,289.63	35.52%
SUBSISTENCE CARE	101-2320-423-63-03	40,120.00	27,439.57	12,680.43	68.39%
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	3,681.65	1,818.35	66.94%
		<u>3,288,267.00</u>	<u>2,289,759.16</u>	<u>998,507.84</u>	<u>69.63%</u>
<b>E-911 &amp; COMMUNICATIONS</b>					
SALARIES	101-2901-429-11-50	530,166.00	378,699.56	151,466.44	71.43%
SUBSCRIBER BILLING SALARIES	101-2901-429-11-55	52,909.00	34,301.86	18,607.14	64.83%
SALARIES-P/T DISPATCHERS	101-2901-429-11-83	35,961.00	25,376.32	10,584.68	70.57%
INSURANCE	101-2901-429-44-01	75,412.00	52,819.30	22,592.70	70.04%
SOCIAL SECURITY	101-2901-429-44-02	46,735.00	32,565.66	14,169.34	69.68%
RETIREMENT	101-2901-429-44-04	115,763.00	82,606.59	33,156.41	71.36%
WORKERS COMPENSATION	101-2901-429-44-06	3,154.00	1,181.01	1,972.99	37.44%
UTILITIES	101-2901-429-40-01	20,000.00	17,404.87	2,595.13	87.02%
MAINTENANCE CONTRACTS	101-2901-429-47-01	238,108.00	237,794.65	313.35	99.87%
PROFESSIONAL SERVICES	101-2901-429-47-02	2,700.00	2,673.96	26.04	99.04%
RADIO MAINTENANCE	101-2901-429-47-03	6,308.00	4,500.00	1,808.00	71.34%
UNIFORMS	101-2901-429-50-01	1,400.00	1,394.00	6.00	99.57%
SPECIAL PROJECTS AWARENESS	101-2901-429-50-20	1,100.00	744.27	355.73	67.66%
MEMBERSHIPS & SUBSCRIPTIONS	101-2901-429-50-25	1,000.00	868.90	131.10	86.89%
COMMUNICATIONS	101-2901-429-53-01	22,116.00	14,938.94	7,177.06	67.55%
TRAINING	101-2901-429-58-01	6,200.00	4,524.93	1,675.07	72.98%
COMMUNICATIONS CENTER OPERATIONS	101-2901-429-60-20	5,267.00	5,458.33	(191.33)	103.63%
PRINTING & OFFICE SUPPLIES	101-2901-429-61-01	2,020.00	1,342.37	677.63	66.45%
SPECIALIZED DEPARTMENTAL SUPPLIES	101-2901-429-61-02		(1,096.24)	1,096.24	#DIV/0!
JANITORIAL SUPPLIES	101-2901-429-61-15	2,211.00	761.33	1,449.67	34.43%
TOWER RENTAL	101-2901-429-66-02	107,130.00	82,820.73	24,309.27	77.31%
LEASE & COPIES	101-2901-429-66-03	3,175.00	1,647.44	1,527.56	51.89%
		<u>1,278,835.00</u>	<u>983,328.78</u>	<u>295,506.22</u>	<u>76.89%</u>

UNION COUNTY SC  
BUDGET TO ACTUAL VARIANCE

		2023-2024 BUDGET	75.0% 3/31/2024 ACTUAL	VARIANCE	%-AGE OF BUDGET
<b>EMERGENCY SERVICES</b>					
SALARIES	101-2902-429-11-50	81,869.00	62,611.96	19,257.04	76.48%
INSURANCE	101-2902-429-44-01	24,478.00	17,258.12	7,219.88	70.50%
SOCIAL SECURITY	101-2902-429-44-02	6,263.00	4,402.97	1,860.03	70.30%
RETIREMENT	101-2902-429-44-04	15,195.00	11,667.36	3,527.64	76.78%
WORKERS COMPENSATION	101-2902-429-44-06	2,785.00	2,321.57	463.43	83.36%
UNIFORMS	101-2902-429-50-01	1,000.00	988.44	11.56	98.84%
DUES	101-2902-429-50-02	540.00	75.00	465.00	13.89%
MEMBERSHIPS & SUBSCRIPTIONS	101-2902-429-50-25	350.00	75.00	275.00	21.43%
COMMUNICATIONS	101-2902-429-53-01	14,500.00	14,744.91	(244.91)	101.69%
TRAINING	101-2902-429-58-05	2,000.00	1,617.92	382.08	80.90%
PRINTING & OFFICE SUPPLIES	101-2902-429-61-01	1,429.00	924.90	504.10	64.72%
SPECIALIZED DEPARTMENTAL SUPPLIES	101-2902-429-61-02	3,000.00	2,611.66	388.34	87.05%
LEASE & COPIES	101-2902-429-66-03	100.00	-	100.00	0.00%
		<u>153,509.00</u>	<u>119,296.81</u>	<u>34,209.19</u>	<u>77.72%</u>
<b>COUNTY MAINTENANCE</b>					
SALARIES	101-3101-431-11-50	275,460.00	198,901.48	76,558.52	72.21%
INSURANCE	101-3101-431-44-01	65,762.00	48,814.60	16,947.40	74.23%
SOCIAL SECURITY	101-3101-431-44-02	21,280.00	17,571.51	6,708.49	68.48%
RETIREMENT	101-3101-431-44-04	51,627.00	34,239.70	17,387.30	66.32%
WORKERS COMPENSATION	101-3101-431-44-06	19,272.00	13,210.14	6,061.86	68.55%
PROFESSIONAL SERVICES	101-3101-431-47-02	146,342.00	89,249.12	57,092.88	60.99%
UNIFORMS & CLOTHING	101-3101-431-50-01	4,500.00	3,361.04	1,138.96	74.69%
COMMUNICATIONS	101-3101-431-53-01	6,500.00	4,185.05	2,314.95	64.39%
TRAINING	101-3101-431-58-01	3,500.00	447.48	3,052.52	12.79%
ROAD & BRIDGE	101-3101-431-59-01	105,000.00	53,678.40	51,321.60	51.12%
ROAD SIGNS	101-3101-429-59-02	14,500.00	4,319.61	10,180.39	29.79%
ASPHALT	101-3101-431-59-05	24,000.00	5,348.32	18,651.68	22.28%
CRUSHER RUN & GRAVEL	101-3101-431-59-10	25,000.00	23,749.82	1,250.18	95.00%
GENERAL SUPPLIES	101-3101-431-61-07	12,000.00	4,621.67	7,378.33	38.51%
LEASE & COPIES	101-3101-431-61-07	1,895.00	424.85	1,470.15	22.42%
		<u>776,688.00</u>	<u>499,122.79</u>	<u>277,515.21</u>	<u>64.27%</u>
<b>EQUIPMENT SHOP</b>					
SALARIES	101-3102-431-11-50	92,253.00	67,513.00	24,740.00	73.18%
INSURANCE	101-3102-431-44-01	24,994.00	18,829.62	6,164.38	75.34%
SOCIAL SECURITY	101-3102-431-44-02	7,058.00	4,754.60	2,303.40	67.36%
RETIREMENT	101-3102-431-44-04	17,123.00	12,530.44	4,592.56	73.18%
WORKERS COMPENSATION	101-3102-431-44-06	4,290.00	3,132.61	1,157.39	73.02%
UTILITIES	101-3102-431-40-01	39,000.00	14,147.61	18,852.39	42.87%
UNIFORMS & CLOTHING	101-3102-431-50-01	2,500.00	1,372.53	1,127.47	54.90%
COMMUNICAITONS	101-3102-431-53-01	3,100.00	687.09	2,412.91	22.16%
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	5,817.09	182.91	96.95%
VEHICLE MAINTENANCE & REPAIR	101-3102-431-65-01	180,000.00	122,847.96	65,152.04	65.34%
MACHINERY & EQUIPMENT REPAIR	101-3102-431-65-02	56,000.00	28,940.30	27,059.70	51.68%
TIRES	101-3102-431-65-10	55,000.00	41,863.34	13,136.66	76.12%
LEASE & COPIES	101-3102-431-66-03	815.00	835.14	(20.14)	102.47%
		<u>494,133.00</u>	<u>324,876.33</u>	<u>169,256.67</u>	<u>65.75%</u>
<b>HEALTH DEPARTMENT</b>					
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	5,065.94	2,634.06	65.79%
BUILDING EXPENSES	101-4101-441-60-10	22,000.00	14,143.52	7,856.48	64.29%
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%
		<u>36,300.00</u>	<u>19,605.69</u>	<u>16,694.31</u>	<u>54.01%</u>
<b>DEPARTMENT OF SOCIAL SERVICES</b>					
UTILITIES	101-4110-441-40-01	40,000.00	24,191.80	15,808.20	60.48%
COMMUNICATIONS	101-4110-441-53-01	6,100.00	4,146.92	1,953.08	67.98%
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%
		<u>48,100.00</u>	<u>28,338.72</u>	<u>19,761.28</u>	<u>58.92%</u>

UNION COUNTY SC  
BUDGET TO ACTUAL VARIANCE

		2023-2024 BUDGET	75.0% 3/31/2024 ACTUAL	VARIANCE	%-AGE OF BUDGET
<b>VETERAN'S AFFAIRS</b>					
SALARIES	101-4120-441-11-50	57,402.00	56,170.71	1,231.29	97.85%
INSURANCE	101-4120-441-44-01	13,981.00	10,881.18	3,099.82	77.83%
SOCIAL SECURITY	101-4120-441-44-02	4,392.00	4,059.78	332.22	92.44%
RETIREMENT	101-4120-441-44-04	10,654.00	10,425.24	228.76	97.85%
WORKERS COMPENSATION	101-4120-441-44-06	176.00	401.74	[223.74]	225.70%
MEMBERSHIPS & SUBSCRIPTIONS	101-4120-441-50-25	180.00	170.00	10.00	94.44%
COMMUNICATIONS	101-4120-441-53-01	989.00	608.16	380.84	61.49%
TRAINING	101-4120-441-58-05	3,955.00	1,441.58	2,513.42	36.45%
PRINTING & OFFICE SUPPLIES	101-4120-441-61-01	800.00	799.96	0.04	100.00%
LEASE & COPIES	101-4120-441-66-03	3,455.00	2,555.60	899.40	73.97%
		<u>95,986.00</u>	<u>87,513.95</u>	<u>8,472.05</u>	<u>91.17%</u>
<b>ALCOHOL &amp; DRUG ABUSE</b>					
SALARIES	101-4150-441-11-50	389,941.00	274,356.03	111,584.97	71.09%
INSURANCE	101-4150-441-44-01	76,588.00	43,885.00	32,703.00	57.30%
SOCIAL SECURITY	101-4150-441-44-02	29,525.00	20,048.14	9,476.86	67.90%
RETIREMENT	101-4150-441-44-04	71,631.00	48,645.49	22,985.51	67.91%
WORKERS COMPENSATION	101-4150-441-44-06	2,493.00	2,512.72	(19.72)	100.79%
UTILITIES	101-4150-441-40-01	16,300.00	9,495.21	6,804.79	58.25%
PROFESSIONAL SERVICES	101-4150-441-47-02	62,000.00	30,120.31	31,879.69	48.58%
MEMBERSHIPS & SUBSCRIPTIONS	101-4150-441-50-25	15,000.00	11,302.55	3,697.45	75.35%
GENERAL INSURANCE	101-4150-441-52-01	9,300.00	9,226.56	73.44	97.12%
TRAINING	101-4150-441-58-05	15,000.00	6,343.51	8,656.49	42.29%
MAINTENANCE & UPKEEP	101-4150-441-60-30	1,500.00	1,200.00	300.00	80.00%
PRINTING & OFFICE SUPPLIES	101-4150-441-61-01	12,360.00	4,372.18	7,987.82	35.37%
SPECIALIZED DEPARTMENTAL SUPPLIES	101-4150-441-61-02	4,800.00	3,799.31	1,000.69	79.15%
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	3,245.55	6,754.45	32.46%
		<u>713,138.00</u>	<u>468,552.56</u>	<u>244,585.44</u>	<u>65.70%</u>
<b>VICTIM ADVOCATE</b>					
SALARIES	101-4190-441-11-50	56,106.00	40,919.82	15,186.18	72.93%
INSURANCE	101-4190-441-44-01	6,825.00	5,125.74	1,700.26	75.09%
SOCIAL SECURITY	101-4190-441-44-02	4,298.00	2,989.93	1,308.07	69.65%
RETIREMENT	101-4190-441-44-04	10,414.00	7,594.64	2,819.36	72.93%
WORKERS COMPENSATION	101-4190-441-44-06	1,942.00	1,415.77	526.23	72.90%
MAINTENANCE CONTRACT-SEARCHER	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	653.29	1,846.71	26.13%
TRAINING	101-4190-441-58-05	2,800.00	1,874.21	925.79	66.94%
PRINTING & OFFICE SUPPLIES	101-4190-441-61-01	2,500.00	765.90	1,734.10	30.64%
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%
		<u>95,211.00</u>	<u>62,401.10</u>	<u>32,809.90</u>	<u>65.54%</u>
<b>STADIUM</b>					
SALARIES	101-5110-451-11-50	16,301.00	11,889.52	4,411.48	72.94%
INSURANCE	101-5110-451-44-01	4,194.00	3,154.68	1,039.32	75.22%
SOCIAL SECURITY	101-5110-451-44-02	1,248.00	816.23	431.77	65.40%
RETIREMENT	101-5110-451-44-04	3,026.00	2,206.52	819.48	72.92%
WORKERS COMPENSATION	101-5110-451-44-06	551.00	401.83	149.17	72.93%
UTILITIES	101-5110-451-40-01	39,000.00	23,541.43	15,458.57	60.36%
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	1,219.02	1,980.98	38.09%
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	11,541.81	13,458.19	46.17%
		<u>94,245.00</u>	<u>58,510.63</u>	<u>38,734.37</u>	<u>58.90%</u>

UNION COUNTY SC  
BUDGET TO ACTUAL VARIANCE

		2023-2024 BUDGET	75.0% 9/31/2024 ACTUAL	VARIANCE	%-AGE OF BUDGET
<b>RECYCLING</b>					
SALARIES	101-6101-461-11-50	231,246.00	162,471.13	69,074.87	70.13%
INSURANCE	101-6101-461-44-01	17,840.00	13,439.82	4,400.18	75.34%
SOCIAL SECURITY	101-6101-461-44-02	17,691.00	12,218.56	5,472.44	69.07%
RETIREMENT	101-6101-461-44-04	42,920.00	30,130.55	12,789.45	70.20%
WORKERS COMPENSATION	101-6101-461-44-06	15,152.00	9,121.20	6,030.80	60.20%
CONTRACT SERVICES	101-6101-461-32-10	63,000.00	25,796.16	37,203.84	40.95%
UTILITIES	101-6101-461-40-01	20,000.00	13,359.47	6,640.53	66.80%
WASTE TIRE DISPOSAL	101-6101-461-47-10	28,000.00	19,585.29	8,014.71	71.38%
CLOTHING & UNIFORMS	101-6101-461-50-01	3,500.00	1,625.04	1,873.96	46.46%
TRAINING	101-6101-461-58-03	3,500.00		3,500.00	0.00%
MAINTENANCE & UPKEEP	101-6101-461-60-30	8,000.00	6,814.92	1,185.08	85.19%
E-WASTE DISPOSAL	101-6101-461-60-45			-	#DIV/0!
PRINTING & OFFICE SUPPLIES	101-6101-461-61-01	1,500.00	1,331.72	168.28	88.78%
SAFETY SUPPLIES	101-6101-461-61-08	2,500.00	1,035.75	1,464.25	41.43%
LEASE & COPIES	101-6101-461-66-03	1,080.00	324.21	755.79	30.02%
RECYCLING EQUIPMENT	101-6101-461-66-15	10,000.00	634.99	9,365.01	6.35%
HWY 18 TEMP FACILITY COSTS	101-6101-461-66-23	5,000.00	3,641.60	1,358.40	72.83%
		470,929.00	301,631.41	169,297.59	64.05%
<b>AIRPORT</b>					
SALARIES	101-7101-419-11-50	68,131.00	49,866.71	18,264.29	73.19%
INSURANCE	101-7101-419-44-01	16,613.00	12,486.60	4,126.40	75.16%
SOCIAL SECURITY	101-7101-419-44-02	5,212.00	3,379.43	1,832.57	64.84%
RETIREMENT	101-7101-419-44-04	12,646.00	9,255.43	3,390.57	73.19%
WORKERS COMPENSATION	101-7101-419-44-06	2,303.00	1,683.54	619.46	73.10%
UTILITIES	101-7101-419-40-01	17,000.00	8,072.10	8,927.90	47.48%
MAINTENANCE CONTRACTS	101-7101-419-47-01	5,800.00	3,245.00	2,555.00	55.95%
MEMBERSHIPS & SUBSCRIPTIONS	101-7101-419-50-25	750.00	339.15	410.85	45.22%
COMMUNICATIONS	101-7101-419-53-01	5,000.00	3,060.92	1,939.08	61.22%
TRAINING	101-7101-419-58-05	4,200.00	2,653.24	1,546.76	63.17%
BUILDING & EQUIPMENT EXPENSE	101-7101-419-60-10	32,000.00	23,857.97	8,142.03	74.56%
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	140.03	684.97	16.97%
		210,480.00	116,807.21	91,672.79	56.45%
<b>TIMKEN SPORTS COMPLEX</b>					
SALARIES	101-8101-451-11-50	159,149.00	118,972.76	40,176.24	74.76%
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	16,869.34	12,677.66	57.09%
INSURANCE	101-8101-451-44-01	31,304.00	23,527.14	7,776.86	75.16%
SOCIAL SECURITY	101-8101-451-44-02	16,406.00	9,834.00	6,572.00	59.94%
RETIREMENT	101-8101-451-44-04	29,539.00	22,685.26	6,853.74	76.80%
WORKERS COMPENSATION	101-8101-451-44-06	8,771.00	5,502.20	3,268.80	62.73%
UTILITIES	101-8101-451-40-01	148,900.00	90,986.36	57,913.64	61.11%
PROFESSIONAL SERVICES	101-8101-451-47-02	37,333.00	11,170.00	26,163.00	29.92%
CLOTHING & UNIFORMS	101-8101-451-50-10	2,850.00	1,531.62	1,218.38	57.25%
COMMUNICATIONS	101-8101-451-53-01	20,500.00	12,109.66	8,390.34	59.07%
ADVERTISING	101-8101-451-54-01	21,000.00	6,345.64	14,654.36	30.22%
FIELD MAINTENANCE	101-8101-451-54-55	50,000.00	24,633.74	25,366.26	49.27%
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	6,525.23	4,474.77	59.32%
OPERATING EXPENSE	101-8101-451-60-15	70,000.00	49,506.87	20,493.13	70.72%
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	28,299.21	21,700.79	56.60%
CHEMICALS & FERTILIZERS	101-8101-451-61-10	25,000.00	10,046.16	14,953.84	40.18%
MACHINERY & EQUIPMENT REPAIR	101-8101-451-65-02	3,500.00	886.36	2,613.64	25.32%
CAPITAL IMPROVEMENTS	101-8101-451-66-02	15,000.00	5,501.40	9,498.60	36.68%
LEASE & COPIES	101-8101-451-66-03	2,130.00	929.19	1,200.81	43.62%
PAID MATCHING FUNDS	101-8101-451-66-22	6,000.00		6,000.00	0.00%
		768,879.00	448,286.38	320,592.62	58.30%



UNION COUNTY SC  
BUDGET TO ACTUAL VARIANCE

		2023-2024	75.0%		%-AGE OF
		BUDGET	3/31/2024	VARIANCE	BUDGET
			ACTUAL		
<b>EMERGENCY MEDICAL SERVICES</b>					
SALARIES	101-9101-441-11-50	1,305,358.00	1,004,671.65	303,686.35	76.74%
SALARIES - PRN	101-9101-441-11-65	65,000.00	109,754.03	(44,754.03)	168.85%
INSURANCE	101-9101-441-44-01	216,625.00	153,484.11	63,140.89	70.85%
SOCIAL SECURITY	101-9101-441-44-02	104,833.00	81,709.83	23,123.17	77.94%
RETIREMENT	101-9101-441-44-04	256,349.00	206,308.89	50,040.11	80.48%
WORKERS COMPENSATION	101-9101-441-44-06	125,784.00	86,409.77	39,374.23	68.70%
UTILITIES	101-9101-441-40-01	26,894.00	19,131.75	7,762.25	71.14%
MAINTENANCE CONTRACTS	101-9101-441-47-01	25,000.00	23,025.36	1,974.64	92.10%
PROFESSIONAL SERVICES	101-9101-441-47-02	90,000.00	80,285.57	9,714.43	89.21%
VACCINES	101-9101-441-47-15	3,000.00		3,000.00	0.00%
CLOTHING & UNIFORMS	101-9101-441-50-01	14,177.00	6,343.16	7,833.84	44.74%
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	11,238.16	9,329.84	54.64%
TRAINING & TRAVEL	101-9101-441-58-07	5,000.00	2,666.66	2,333.34	53.33%
DISPOSAL FEES	101-9101-441-60-50	3,648.00	1,301.11	2,346.89	35.67%
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	46,977.43	8,022.57	85.41%
POSTAGE & FREIGHT	101-9101-441-61-07	300.00	9.25	290.75	3.08%
MEDICATION	101-9101-441-61-20	28,315.00	29,268.16	(953.16)	103.37%
VEHICLE OPERATIONS & MAINTENANCE	101-9101-441-65-01	65,000.00	39,387.25	25,612.74	60.60%
RADIO SYSTEM REPAIR	101-9101-441-65-03	700.00		700.00	0.00%
LEASE & COPIES	101-9101-441-66-03	2,740.00	2,576.92	163.08	94.05%
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	5,873.74	5,356.26	52.30%
LICENSE FEES	101-9101-441-66-50	775.00	373.00	402.00	48.13%
		<u>2,472,958.00</u>	<u>1,925,595.74</u>	<u>547,362.26</u>	<u>77.87%</u>
<b>TOTAL EXPENDITURES</b>		<b>23,236,873.00</b>	<b>15,814,823.70</b>	<b>7,399,876.44</b>	<b>68.06%</b>

UNION COUNTY SC  
BUDGET TO ACTUAL VARIANCE

		2023-2024	75.0%		
		BUDGET	3/31/2024	VARIANCE	%-AGE OF
		ORIGINAL	REVISED		BUDGET
<b>BUDGET LINE ITEM TRANSFERS:</b>					
MAINTENANCE CONTRACTS	101-1990-419-47-01	90,000.00	54,000.00	(36,000.00)	7/20/2023
MAINTENANCE CONTRACTS	101-1220-412-47-01	15,000.00	51,000.00	36,000.00	7/20/2023
GIS/CAS ZUERCHER (20%)	101-1990-419-47-07	8,000.00	-	(8,000.00)	7/28/2023
COMMUNICATIONS	101-2902-429-53-01	3,500.00	11,500.00	8,000.00	7/28/2023
SALARIES	101-8101-451-11-50	182,562.00	159,149.00	(23,413.00)	10/9/2023
INSURANCE	101-8101-451-44-01	98,130.00	91,304.00	(6,826.00)	10/9/2023
SOCIAL SECURITY	101-8101-451-44-02	18,197.00	16,406.00	(1,791.00)	10/9/2023
RETIREMENT	101-8101-451-44-04	33,884.00	29,539.00	(4,345.00)	10/9/2023
WORKERS COMPENSATION	101-8101-451-44-06	9,729.00	8,771.00	(958.00)	10/9/2023
PROFESSIONAL SERVICES	101-8101-451-47-02	-	37,333.00	37,333.00	10/9/2023
UNIFORMS	101-2901-429-50-01	1,200.00	1,400.00	200.00	11/13/2023
SPECIAL PROJECTS AWARENESS	101-2901-429-50-20	1,500.00	1,300.00	(200.00)	11/13/2023
MAINTENANCE CONTRACTS	101-1990-419-47-01	54,000.00	41,000.00	(13,000.00)	11/27/2023
MAINTENANCE CONTRACTS	101-2901-429-47-01	228,608.00	238,108.00	9,500.00	11/27/2023
COMMUNICATIONS	101-2901-429-53-01	18,616.00	22,116.00	3,500.00	11/27/2023
PROFESSIONAL SERVICES	101-2901-429-47-02	2,500.00	2,700.00	200.00	12/6/2023
SPECIAL PROJECTS AWARENESS	101-2901-429-50-20	1,300.00	1,100.00	(200.00)	12/6/2023
COMMUNICATIONS	101-2902-429-53-01	11,500.00	14,500.00	3,000.00	1/8/2024
COMMUNICATIONS	101-1990-419-53-01	71,750.00	68,750.00	(3,000.00)	1/8/2024
COMPUTER SVCS & SUPPLIES(PUBLIC)	101-1510-415-47-04	15,900.00	16,000.00	100.00	1/8/2024
SPECIALIZED DEPARTMENTAL SUPPLIES	101-1510-415-61-02	500.00	400.00	(100.00)	1/8/2024
TRAINING	101-2901-429-58-01	5,000.00	6,200.00	1,200.00	1/11/2024
FUEL COSTS	101-1990-419-65-11	375,000.00	373,800.00	(1,200.00)	1/11/2024
LEASE & COPIES	101-4120-441-66-03	9,455.00	5,655.00	(3,800.00)	1/16/2024
FUEL COSTS	101-1990-419-65-11	373,800.00	371,600.00	(2,200.00)	1/16/2024
TRAINING	101-2320-423-58-05	7,000.00	7,090.00	90.00	1/25/2024
SPECIALIZED DEPARTMENTAL SUPPLIES	101-2320-423-61-02	26,700.00	26,670.00	(30.00)	1/25/2024
ADVERTISING	101-1990-419-54-01	15,000.00	16,000.00	1,000.00	2/12/2024
FUEL COSTS	101-1990-419-65-11	371,600.00	370,600.00	(1,000.00)	2/12/2024
MAINTENANCE CONTRACTS	101-1202-412-47-01	-	3,420.00	3,420.00	2/13/2024
MAINTENANCE CONTRACTS	101-1990-419-47-01	41,000.00	37,580.00	(3,420.00)	2/13/2024
COMMUNICATIONS	101-8101-451-53-01	13,500.00	20,500.00	7,000.00	2/13/2024
COMMUNICATIONS	101-7101-419-53-01	2,900.00	5,000.00	2,100.00	2/13/2024
COMMUNICATIONS	101-1990-419-53-01	68,750.00	57,650.00	(11,100.00)	2/13/2024
COMMUNICATIONS	101-1102-411-53-01	1,850.00	3,850.00	2,000.00	2/26/2024
COMMUNICATIONS	101-1101-411-53-01	13,700.00	11,700.00	(2,000.00)	2/26/2024
TRAINING	101-2320-423-58-05	7,030.00	7,730.00	700.00	2/29/2024
PROFESSIONAL SERVICES	101-2320-423-47-02	64,255.00	63,555.00	(700.00)	2/29/2024