

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 mills, and a separate tax millage for operations of the Union County Development Board, not to exceed 2 mills, 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 mills for the Union County Emergency Medical Services, a separate tax millage of 4 mills for Union Carnegie Library, a separate tax millage of 3 mills for Spartanburg Community College Union Campus and a separate tax millage of 2.6 mills 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. This includes PILOT funds as necessary to allow Union County to meet its operations and capital requirements.

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.

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. AUTHORIZATIONS AND DISPOSITION OF GRANT FUNDS

All grants that are filed using the County of Union FIEN must be approved by Council. All State and Federal Grants will be administered, coordinated, and accounted for by the Union County Finance Department.

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, 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

The regular operating hours for County offices will change to 8:30 a.m. to 5:00 p.m. effective July 1, 2024.

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-day 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.

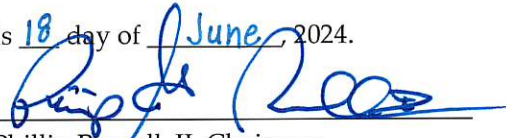
SECTION 25. SEVERABILITY

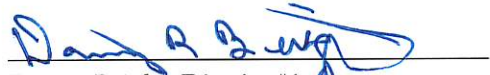
If any clause, phrase, sentence, paragraph, appropriation, or section of this Ordinance shall be held invalid for any reason, it shall not affect the validity of this Ordinance as a whole or the remaining clauses, phrases, sentences, paragraphs, appropriations, or sections hereof, which are hereby declared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

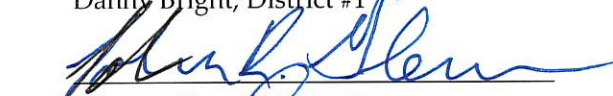
SECTION 26. EFFECTIVE DATE

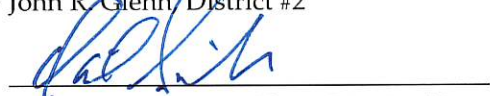
This Ordinance shall become effective and enforced from and after July 1, 2024.

Ordained in meeting, duly assembled, this 18 day of June, 2024.


Phillip Russell, II, Chairman

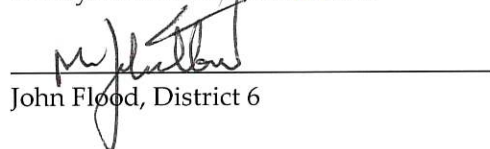

Danny Bright, District #1


John R. Glenn, District #2


David Sinclair, Vice Chair, District #3


Annie Smith, District #4


Carolyn Rutherford, District #5


John Flood, District 6

ATTEST:

By: 
Kindra Horne, Clerk to Council

First Reading: 04/09/2024
Second Reading: 05/14/2024
Public Hearing: 06/18/2024
Third Reading: 06/18/2024

EXHIBIT A

ANNUAL LEAVE ACCRUAL SCHEDULE 2024, as adopted in 2024-2025 Budget Ordinance

Length of Service	HRS WRKED/YR	HOURS ACCRUED/YR	HOURS ACCRUED/PP	# OF DAYS/YEAR	MAX BAL (IN HOURS)	
0-3MTHS	1560	0	0	0	0	
	1820	0	0	0	0	
	1950	0	0	0	0	
	2080	0	0	0	0	
	M-F Schedule	2184	0	0	0	0
12HR Rotation	2184	0	0	0	0	
24HR Rotation	2880	0	0	0	0	
4MTHS-60MTHS	1560	72	3.00	12	270	
	1820	84	3.50	12	315	
	1950	90	3.75	12	337.5	
	2080	96	4.00	12	360	
	M-F Schedule	2184	100.8	4.20	12	378
	12HR Rotation	2184	108	4.50	9	540
	24HR Rotation	2880	216	9.00	9	1080
60MTHS-120MTHS	1560	90	3.75	15	270	
	1820	105	4.38	15	315	
	1950	112.56	4.69	15	337.5	
	2080	120	5.00	15	360	
	M-F Schedule	2184	126	5.25	15	378
	12HR Rotation	2184	144	6.00	12	540
	24HR Rotation	2880	288	12.00	12	1080
121MTHS-180MTHS	1560	108	4.50	18	270	
	1820	126	5.25	18	315	
	1950	135	5.63	18	337.5	
	2080	144	6.00	18	360	
	M-F Schedule	2184	151.2	6.30	18	378
	12HR Rotation	2184	180	7.50	15	540
	24HR Rotation	2880	360	15.00	15	1080
181MTHS +	1560	126	5.25	21	270	
	1820	147	6.13	21	315	
	1950	154.56	6.44	21	337.5	
	2080	168	7.00	21	360	
	M-F Schedule	2184	176.4	7.35	21	378
	12HR Rotation	2184	216	9.00	18	540
	24HR Rotation	2880	432	18.00	18	1080

SICK LEAVE ACCRUAL SCHEDULE 2024, as adopted in 2024-2025 Budget Ordinance

Length of Service	HRS WRKED/YR	HOURS ACCRUED/YR	HOURS ACCRUED/PP	# OF DAYS/YEAR	MAX BAL	
0-3MTHS	1560	0	0	0	0	
	1820	0	0	0	0	
	1950	0	0	0	0	
	2080	0	0	0	0	
	M-F Schedule	2184	0	0	0	0
12HR Rotation	2184	0	0	0	0	
24HR Rotation	2880	0	0	0	0	
4MTHS-9999999	1560	72	3.00	12	540	
	1820	84	3.50	12	630	
	1950	90	3.75	12	675	
	2080	96	4.00	12	720	
	M-F Schedule	2184	100.8	4.20	12	756
	12HR Rotation	2184	144	6.00	12	1080
	24HR Rotation	2880	288	12.00	12	2160

* LEAVE ACCRUES AND IS USABLE AFTER COMPLETION OF 90 DAY PROBATIONARY PERIOD

COUNTY OF UNION
PROJECTED REVENUES
BUDGET FY 2025

<u>CATEGORY</u>	<u>2024-2025 BUDGET</u> <u>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>

**UNION COUNTY
2024-2025 BUDGET
GENERAL FUND APPROPRIATIONS**

<u>1101-411</u>	<u>Supervisor, Council, Finance and HR</u>	<u>Original Appropriation</u>
11-50	Salaries	\$ 473,356
11-55	Subscriber Billing Salarie	-
44-01	Insurance	76,097
44-02	Social Security	36,212
44-04	Retirement	100,541
44-06	Workers Compensation	5,421
40-01	Utilities	20,000
47-02	Professional Services	100,000
47-02	Memberships & Subscriptions	800
53-01	Communications	7,500
58-05	Training	13,200
61-01	Printing & Office Supplies	15,300
61-06	Postage Meter Rent & Postage	5,000
66-03	Lease & Copies	12,500
		<hr/> 865,927
<u>1102-411</u>	<u>IT</u>	
11-50	Salaries	51,063
44-01	Insurance	7,020
44-02	Social Security	3,907
44-04	Retirement	9,478
44-06	Workers Compensation	578
47-01	Maintenance Contracts	15,000
47-02	Professional Services	195,000
53-01	Communications	3,000
58-06	Data Processing Training	5,000
66-13	Computer Equipment/Servers	40,000
66-15	Security/SLED-DSS	20,000
66-16	Software/Licenses	10,000
66-17	Network Equipment/Upgrade	-
		<hr/> 360,046
<u>1103-411</u>	<u>Development Board</u>	
11-50	Salaries	163,298
44-01	Insurance	14,040
44-02	Social Security	12,493
44-04	Retirement	30,309
44-06	Workers Compensation	4,491
40-01	Utilities	5,000
47-02	Professional Services	15,000
50-10	Dues & Memberships	16,000
58-05	Travel & Training	10,000
61-01	Printing & Office Supplies	4,000
65-01	Vehicle Operation & Maintenance	1,000
66-01	Capital Expenditures	10,000
66-04	Lease & Maintenance	5,000
67-01	Industrial Parks	40,000
75-02	Operational Contingency Fund	2,000
		<hr/> 332,631

<u>1104-411</u>	<u>Community Development</u>	
11-50	Salaries	68,111
44-01	Insurance	7,020
44-02	Social Security	5,211
44-04	Retirement	12,642
44-06	Workers Compensation	1,874
47-02	Professional Services	-
50-10	Dues and Memberships	35
53-01	Communications	500
58-06	Travel & Training	3,485
61-01	Printing & Office Supplies	1,578
67-02	Marketing	1,090
75-02	Operational Contingency Fund	1,000
		<hr/>
		102,546

<u>1105-411</u>	<u>Tourism</u>	
11-50	Salaries	52,773
44-01	Insurance	14,501
44-02	Social Security	4,038
44-04	Retirement	9,795
44-06	Workers Compensation	1,452
40-01	Utilities	7,200
50-25	Memberships & Subscriptions	2,000
53-01	Communications	3,792
54-01	Advertising	7,000
58-06	Travel & Training	6,500
61-01	Printing & Office Supplies	1,000
61-07	Postage	55
75-02	Operational Contingency Fund	4,000
75-12	Events	92,500
75-13	Web Hosting	3,600
		<hr/>
		210,206

<u>1106-411</u>	<u>Fire Service</u>	
44-06	Workers Compensation	5,000
54-25	Volunteer Fireman's Insurance	18,500
66-02	Tower Rental	110,500
75-05	Miscellaneous	12,400
		<hr/>
		146,400

<u>1201-412</u>	<u>Magistrate</u>	
11-50	Salaries	273,705
11-61	Salaries - Security	31,200
44-01	Insurance	86,676
44-02	Social Security	23,326
44-04	Retirement	60,002
44-06	Workers Compensation	7,678
50-25	Memberships & Subscriptions	1,000
53-01	Communications	900
54-10	Jury Pay	15,000
54-15	Appeals	1,500
58-06	Travel & Training	7,700
61-01	Printing & Office Supplies	6,750
61-02	Jail Office Supplies	1,500
66-03	Leases & Copies	1,085
		<hr/>
		518,022

<u>1202-412</u>	<u>Probate Judge</u>	
11-50	Salaries	114,972
44-01	Insurance	14,040
44-02	Social Security	8,796
44-04	Retirement	22,984
44-06	Workers Compensation	1,855
47-01	Maintenance Contracts	3,420
58-05	Training	3,800
61-01	Printing & Office Supplies	3,500
66-03	Leases & Copies	1,500
		<hr/>
		174,867

<u>1203-412</u>	<u>Circuit Court</u>	
11-50	Salaries	70,560
44-02	Social Security	5,398
44-04	Retirement	13,096
44-06	Workers Compensation	2,442
75-05	Miscellaneous	42,500
		<hr/>
		133,996

<u>1204-412</u>	<u>Public Defender</u>	
75-05	Miscellaneous	170,313
		<hr/>
		170,313

<u>1205-412</u>	<u>Solicitor's Office</u>	
11-50	Salaries	529,476
44-01	Insurance	57,921
44-02	Social Security	40,505
44-04	Retirement	100,152
44-06	Workers Compensation	4,129
47-08	Service Contracts	1,000
58-01	Travel	1,000
58-05	Training	900
61-01	Printing & Office Supplies	2,500
		<hr/>
		737,583

<u>1220-412</u>	<u>Clerk of Court</u>	
11-50	Salaries	397,964
11-60	Salaries-Title IV-D Large	29,312
11-66	Salaries-Title IV-D Small	16,055
44-01	Insurance	86,001
44-02	Social Security	33,915
44-04	Retirement	80,531
44-06	Workers Compensation	3,171
40-01	Utilities	55,000
47-01	Maintenance Contracts	51,500
47-04	Computer Svcs & Supplies (PubliQ)	3,836
50-25	Membership & Subscriptions	400
53-01	Communications	75,500
58-05	Training	7,000
61-01	Printing & Office Supplies	7,750
61-05	Book Improvements (Restoration)	10,000
61-06	Postage Meter Rent & Postage	17,500
66-03	Lease & Copies	13,700
		<hr/>
		889,135

<u>1401-414</u>	<u>Voter Registration/Election Commission</u>	
11-50	Salaries	101,124
11-62	Salaries - Poll Workers	75,000
44-01	Insurance	18,307
44-02	Social Security	7,736
44-04	Retirement	18,769
44-06	Workers Compensation	546
47-01	Maintenance Contracts	31,800
50-02	Dues	450
54-30	General Election Expense	8,000
58-01	Travel	1,200
58-05	Training	900
61-01	Printing & Office Supplies	7,075
61-06	Postage Meter Rent & Postage	5,000
65-02	Machinery & Equipment Repair	1,700
66-03	Lease & Copies	1,750
		<hr/>
		279,357

<u>1501-415</u>	<u>County Attorney</u>	
11-50	Salaries	33,181
44-02	Social Security	2,539
44-04	Retirement	6,159
44-06	Workers Compensation	123
58-05	Training	250
		<hr/>
		42,252

<u>1505-415</u>	<u>Building Inspector</u>	
47-02	Professional Services	150,000
61-01	Printing & Office Supplies	2,000
		<hr/>
		152,000

<u>1510-415</u>	<u>Tax Assessor</u>	
11-50	Salaries	165,235
44-01	Insurance	32,347
44-02	Social Security	12,641
44-04	Retirement	30,668
44-06	Workers Compensation	3,042
40-01	Utilities	7,000
47-02	Professional Services	21,000
47-04	Computer Svcs & Supplies (PubliQ)	17,579
50-02	Dues	925
58-05	Training	2,000
61-01	Printing & Office Supplies	1,000
61-02	Specialized Departmental Supplies	500
61-06	Postage Meter Rent & Postage	1,000
66-03	Lease & Copies	3,700
		<hr/>
		298,637

<u>1511-415</u>	<u>Delinquent Tax Office</u>	
11-50	Salaries	82,979
44-01	Insurance	18,554
44-02	Social Security	6,348
44-04	Retirement	15,401
44-06	Workers Compensation	258
47-04	Computer Svcs & Supplies (PubliQ)	14,341
50-25	Membership & Subscriptions	125
58-05	Training	2,200
61-01	Printing & Office Supplies	1,000
61-06	Postage Meter Rent & Postage	25,000
66-03	Lease & Copies	2,500
		<hr/>
		168,706

<u>1520-415</u>	<u>Treasurer's Office</u>	
11-50	Salaries	165,847
44-01	Insurance	21,060
44-02	Social Security	12,688
44-04	Retirement	30,782
44-06	Workers Compensation	515
47-04	Computer Svcs & Supplies (PubliQ)	78,009
50-25	Membership & Subscriptions	80
54-01	Advertising	700
58-05	Training	3,500
61-01	Printing & Office Supplies	3,500
66-03	Leases & Copies	1,815
		<hr/>
		318,496

<u>1525-415</u>	<u>Auditor's Office</u>	
11-50	Salaries	140,475
44-01	Insurance	29,841
44-02	Social Security	10,747
44-04	Retirement	26,072
44-06	Workers Compensation	436
47-04	Computer Svcs & Supplies (PubliQ)	74,448
50-25	Membership & Subscriptions	150
58-05	Training	3,000
61-01	Printing & Office Supplies	1,600
66-03	Leases & Copies	4,330
		<hr/>
		291,099

<u>1910-419</u>	<u>Building Superintendent</u>	
11-50	Salaries	118,050
44-01	Insurance	18,554
44-02	Social Security	9,031
44-04	Retirement	22,869
44-06	Workers Compensation	5,443
47-02	Professional Services	20,000
50-01	Clothing & Uniforms	1,000
53-01	Communications	1,000
58-05	Training	1,000
60-10	Building Expense	119,000
61-07	General Supplies	3,500
		<hr/>
		319,447

<u>1990-419</u>	<u>Non-Departmental</u>	
11-50	Personnel Supplement	8,000
40-01	Utilities	15,000
44-01	Employee Insurance	50,000
44-02	Social Security	3,000
44-04	Employee Retirement	3,500
44-06	Workers Compensation	50,000
44-07	Unemployment	20,000
44-08	Accruals	35,000
46-02	Parking Lots	1,500
46-04	Rental Fees	7,200
47-01	Maintenance Contracts	60,000
47-02	Professional Services	60,000
47-06	Audit of County Books	70,000
47-10	OPEB	12,000
52-01	General Insurance	550,000
53-01	Communications	50,000
54-01	Advertising	20,000
54-35	Hospital Indigent Care	28,441
61-06	Rent on Postage Machine & Postage	31,500
65-11	Fuel Costs	375,000
66-01	Capital Expenditures	1,451,587
66-03	Leases & Copies	15,000
75-01	Contingency Fund	63,274
75-02	Operational Contingency Fund	100,000
75-03	ED Contingency/Grants Administration	50,000
75-23	Auction Fees	1,000
75-29	Landfill Contribution	25,000
75-31	Official Allowance	9,600
75-32	Annual Incentive Award	22,000
80-02	Catawba Regional Council of Governments	39,083
80-03	Clemson Extension	9,000
80-04	Clemson Extension - 4-H Agent	12,000
80-07	S.C. Association of Counties	9,000
80-11	Soil & Water Conservation	3,500
80-12	Fire & Rescue	40,000
80-18	Union County Museum/Cross Keys House	10,000
80-20	Union County Chamber of Commerce	25,000
80-21	Post-Closure Landfill Costs	40,000
80-24	Tuition Assistance Program	75,000
80-26	C4	25,000
80-08	Council on Aging	35,000
80-28	NAACP	2,000
80-29	Capital Consulting	36,000
	Sista's On The Move	1,000
		<hr/>
		3,549,185

<u>2101-421</u>	<u>Sheriff's Office</u>	
11-50	Salaries	2,038,788
11-52	School Resource Officer	320,493
11-53	Reserve Deputy Program	30,940
44-01	Insurance	388,441
44-02	Social Security	182,852
44-04	Retirement	504,582
44-06	Workers Compensation	79,057
40-01	Utilities	20,000
47-01	Maintenance - Zuercher	27,300
50-01	Clothing & Uniforms	21,000
50-03	Dues SCLEOA & Sheriffs' Association	4,500
53-01	Communications	37,200
54-01	Advertising	5,000
58-05	Training	15,000
61-01	Printing & Office Supplies	15,400
61-03	Investigative Supplies	8,100
61-05	K9 Training/Supplies	15,625
61-06	SRT Equipment/Training	
61-11	Weapons/Ammo	20,000
61-12	Evidence Custodian Supplies	4,000
61-13	Narcotics Supplies	15,000
61-14	SRT Equipment/Training	12,470
62-01	Informant Money	15,000
	CrimeStoppers Program	2,500
66-03	Lease & Copies	7,525
66-11	State 800 Radio Services	34,920
66-51	Mobile Routers Renewal Fees	5,500
		<hr/>
		3,831,193

<u>2105-421</u>	<u>Code Enforcement</u>	
11-50	Salaries	139,127
44-01	Insurance	25,574
44-02	Social Security	10,644
44-04	Retirement	27,524
44-06	Workers Compensation	4,814
47-01	Maintenance Contracts	5,000
50-01	Clothing & Uniforms	1,500
53-01	Communications	7,000
54-60	Demolition - Condemnation	20,000
54-70	Property Improvements	6,000
61-02	Specialized Departmental Supplies	7,000
61-06	Postage Meter Rent & Postage	7,500
66-03	Lease & Copies	2,400
		<hr/>
		264,083

<u>2110-421</u>	<u>Animal Control</u>	
11-50	Salaries	74,307
44-01	Insurance	14,040
44-02	Social Security	5,685
44-04	Retirement	13,792
44-06	Workers Compensation	1,784
40-01	Utilities	12,400
47-02	Professional Services	30,959
50-01	Uniforms	800
53-01	Communications	1,500
58-05	Training	1,000
61-10	Chemicals	2,000
63-03	Food Allowance for Animals	5,000
66-03	Lease & Copies	2,800
66-12	Traps & Capturing Equipment	3,488
66-13	Cat Living Pens	1,000
66-14	Community Aide	2,000
		<hr/>
		172,555
<u>2190-421</u>	<u>Coroner</u>	
11-50	Salaries	58,370
44-01	Insurance	14,501
44-02	Social Security	4,466
44-04	Retirement	11,887
44-06	Workers Compensation	2,020
47-02	Professional Services	99,000
50-12	Dues	400
58-01	Travel	2,400
58-05	Training	3,000
61-01	Printing & Office Supplies	400
61-02	Specialized Departmental Supplies	6,000
		<hr/>
		202,444
<u>2320-423</u>	<u>Detention Center</u>	
11-50	Salaries	1,680,815
44-01	Insurance	288,305
44-02	Social Security	128,583
44-04	Retirement	357,006
44-06	Workers Compensation	58,157
40-04	Utilities	140,000
47-01	Maintenance Contracts	12,998
47-02	Professional Services	67,555
47-10	Health Care Contract	184,378
50-01	Clothing & Uniforms	14,000
53-01	Communications	17,000
58-05	Training	9,000
60-15	Operating Expense	21,120
61-01	Printing & Office Supplies	4,500
61-02	Specialized Departmental Supplies	29,798
61-10	Chemicals	10,500
62-10	Juvenile Detention	25,000
63-01	Dieting Prisoners	175,100
63-02	Prisoner Transport, Meals	2,000
63-03	Subsistence Care	40,120
66-01	Capital Expenditures	-
66-03	Lease & Copies	5,500
		<hr/>
		3,271,435

<u>2901-429</u>	<u>E-911 & Communications</u>	
11-50	Salaries	630,207
11-55	Subscriber Billing Salary	81,272
11-63	Salaries - P/T Dispatchers	35,999
44-01	Insurance	100,963
44-02	Social Security	57,225
44-04	Retirement	140,164
44-06	Workers Compensation	4,363
40-01	Utilities	23,000
47-01	Maintenance Contracts	228,608
47-02	Professional Services	6,000
47-03	Radio Maintenance	7,000
50-01	Uniforms	2,500
50-20	Special Projects Awareness	5,000
50-25	Memberships & Subscriptions	1,500
53-01	Communications	33,000
58-01	Training	9,000
60-20	Communications Center Operations	8,500
61-01	Printing & Office Supplies	2,100
61-15	Janitorial Supplies	2,200
66-02	Tower Rental	-
66-03	Lease & Copies	3,175
		<hr/>
		1,381,776

<u>2902-429</u>	<u>Emergency Services</u>	
11-50	Salaries	88,086
44-01	Insurance	25,327
44-02	Social Security	6,739
44-04	Retirement	16,349
44-06	Workers Compensation	2,793
50-01	Uniforms	1,000
50-02	Dues	540
50-25	Memberships & Subscriptions	350
53-01	Communications	20,360
58-05	Training	2,000
61-01	Printing & Office Supplies	1,400
61-02	Specialized Departmental Supplies	3,000
66-03	Lease & Copies	100
		<hr/>
		168,044

<u>3101-431</u>	<u>County Maintenance</u>	
11-50	Salaries	307,601
44-01	Insurance	56,621
44-02	Social Security	23,532
44-04	Retirement	57,091
44-06	Workers Compensation	24,115
47-02	Professional Services	196,342
50-01	Uniforms & Clothing	4,500
53-01	Communications	6,500
58-01	Training	3,500
59-01	Road & Bridge	105,000
59-02	Road Signs	14,500
59-05	Asphalt	24,000
59-10	Crusher Run & Gravel	25,000
61-07	General Supplies	12,000
66-03	Lease & Copies	895
		<hr/>
		861,197

<u>3102-431</u>	<u>Equipment Shop</u>	
11-50	Salaries	100,555
44-01	Insurance	26,035
44-02	Social Security	7,693
44-04	Retirement	18,663
44-06	Workers Compensation	4,676
40-01	Utilities	33,000
50-01	Uniforms & Clothing	2,500
53-01	Communications	3,100
58-05	Training	4,000
61-04	Supplies	6,000
65-01	Vehicle Operation & Maintenance	188,000
65-02	Machinery & Equipment Repair	56,000
65-10	Tires	55,000
66-03	Lease & Copies	1,815
		<hr/>
		507,037

<u>4101-441</u>	<u>Health Department</u>	
47-01	Maintenance Contracts	2,300
47-05	Special Contracts	1,000
53-01	Communications	7,700
60-10	Building Expense	22,000
61-10	Chemicals	2,300
65-02	Machinery & Equipment Repair	1,000
		<hr/>
		36,300

<u>4110-441</u>	<u>Department of Social Services</u>	
40-01	Utilities	40,000
53-01	Communications	6,100
54-05	Emergency Relief	1,000
61-01	Printing & Office Supplies	1,000
		<hr/>
		48,100

<u>4120-441</u>	<u>Veteran's Affairs</u>	
11-50	Salaries	60,781
44-01	Insurance	14,501
44-02	Social Security	4,650
44-04	Retirement	11,281
44-06	Workers Compensation	189
50-25	Memberships & Subscriptions	-
53-01	Communications	989
58-05	Training	8,000
61-01	Printing & Office Supplies	4,435
66-03	Lease & Copies	3,455
		<hr/>
		108,281

<u>4150-441</u>	<u>Alcohol and Drug Abuse</u>	
11-50	Salaries	423,399
44-01	Insurance	71,714
44-02	Social Security	32,391
44-04	Retirement	78,583
44-06	Workers Compensation	4,316
40-01	Utilities	16,300
47-02	Professional Services	62,000
50-25	Memberships & Subscriptions	20,000
52-01	General Insurance	10,000
58-05	Training	15,000
60-30	Maintenance & Upkeep	3,000
61-01	Printing & Office Supplies	12,360
61-02	Specialized Departmental Supplies	10,000
61-06	Rent on Postage Machine & Postage	500
75-02	Other Miscellaneous	10,000
		<hr/>
		769,563

<u>4190-441</u>	<u>Victims' Advocate</u>	
11-50	Salaries	61,155
44-01	Insurance	7,020
44-02	Social Security	4,679
44-04	Retirement	11,351
44-06	Workers Compensation	2,116
47-01	Maintenance Contracts - Zuercher	1,100
50-02	Dues	30
50-20	Special Projects Awareness	2,000
53-01	Communications	2,500
58-05	Training	2,800
61-01	Printing & Office Supplies	2,500
61-25	Victim Notification	2,000
61-26	Victim Services	2,500
65-01	Vehicle Operation & Maintenance	200
		<hr/>
		101,951

<u>5110-451</u>	<u>Stadium</u>	
11-50	Salaries	17,768
4401	Insurance	4,351
44-02	Social Security	1,360
44-04	Retirement	3,298
44-06	Workers Compensation	601
40-01	Utilities	39,000
50-01	Uniforms	400
50-25	Memberships & Subscriptions	325
53-01	Communications	3,200
58-05	Training	1,000
60-10	Building and Equipment Expense	25,000
		<hr/>
		96,303

<u>6101-461</u>	<u>Recycling</u>	
11-50	Salaries	276,008
44-01	Insurance	14,040
44-02	Social Security	21,115
44-04	Retirement	51,227
44-06	Workers Compensation	17,515
32-10	Contract Services	63,000
40-01	Utilities	20,000
47-10	Waste Tire Disposal	28,000
50-01	Uniforms	3,500
58-05	Training	3,500
60-30	Maintenance & Upkeep	8,000
61-01	Printing & Office Supplies	1,500
61-08	Safety Supplies	2,500
66-03	Lease & Copies	1,080
66-15	Recycling Equipment	10,000
66-23	Hwy 18 Temporary Facilities Cost	5,000
		<hr/>
		525,985

<u>7101-419</u>	<u>Airport</u>	
11-50	Salaries	74,263
44-01	Insurance	17,171
44-02	Social Security	5,682
44-04	Retirement	13,784
44-06	Workers Compensation	2,511
40-01	Utilities	11,500
47-01	Maintenance Contracts	3,800
47-02	Professional Services	7,000
50-25	Memberships & Subscriptions	600
53-01	Communications	4,500
58-05	Training	4,200
60-10	Building Expense	7,500
66-02	Capital Improvements & Matching Funds	60,000
66-03	Lease & Copies	250
		<hr/>
		212,761

<u>8101-451</u>	<u>Parks and Recreation</u>	
11-50	Salaries	173,473
11-53	Salaries - Summer Maintenance Workers	25,750
11-54	Salaries - Concessions, Gate, Tickets, etc	29,547
44-01	Insurance	32,347
44-02	Social Security	17,501
44-04	Retirement	32,197
44-06	Workers Compensation	9,357
40-01	Utilities	148,900
47-02	Professional Services	37,333
50-10	Uniforms	2,850
53-01	Communications	15,500
54-01	Advertising	21,000
54-55	Field Maintenance	50,000
58-05	Training	4,000
60-01	Building Expense	11,000
60-15	Operating Expense	85,000
61-01	Printing & Office Supplies	1,200
61-02	Specialized Departmental Supplies	50,000
61-10	Chemicals & Fertilizers	25,000
65-02	Machinery and Equipment Repair	3,500
66-02	Capital Improvements	15,000
66-03	Lease & Copies	2,130
66-22	PARD Matching Funds	6,000
		<hr/>
		798,585

<u>9101-441</u>	<u>Emergency Medical Services</u>	
11-50	Salaries	1,438,122
11-65	Salaries - PRN	65,000
44-01	Insurance	237,734
44-02	Social Security	114,990
44-04	Retirement	278,980
44-06	Workers Compensation	140,279
40-01	Utilities	26,894
47-01	Maintenance Contracts	25,000
47-02	Professional Services	90,000
47-15	Vaccines	3,000
50-01	Uniforms	14,177
50-20	Special Program (EMS Week)	1,000
50-25	Memberships & Subscriptions	900
53-01	Communications	20,568
58-05	Training and Travel	7,500
60-50	Disposal Fees	3,648
61-02	Specialized Departmental Supplies	1,000
61-03	General Supplies	65,000
61-07	Postage & Freight	300
61-20	Medication	32,000
65-01	Vehicle Operation & Maintenance	65,000
65-03	Radio System Repair	700
66-03	Lease & Copies	3,500
66-04	Lease Payments	27,577
66-20	IT Services	11,230
66-50	License Fees	775
		<hr/>
		2,674,874
	TOTAL	\$ 26,093,318
	To Fund Balance	1,066
	Total Appropriations	<u><u>\$ 26,094,384.00</u></u>

Bonham Fire Department Fiscal Year 2024-2025

Revenues

Tax Revenue	\$200,000
Fundraising	\$0
Surplus Equipment Sale	\$0
Grant Funds Received V-Safe Grant	\$13,280
Miscellaneous	\$0
Savings/ CD'S/ Other Income	\$430,467
Total Revenue	\$643,747

Expenses

Acct	Description	Amount
	Insurance	\$15,000
	Utilities	\$15,000
	Equipment / New Gear/ Hoses/ E	\$40,000
	Maintenance	\$40,000
	Fuel	\$4,000
	Office Supplies	\$5,000
	Cleaning Supplies	\$5,000
	Dues / Subscriptions	\$4,000
	Specia Events	\$5,000
	Professional Services	\$5,000
	Training	\$10,000
	Part-Time Personal	\$30,000
	Etc.... New Truck Purchase	\$465,747
	Total Expentiuers	\$643,747

Date: May 28, 2024

Carlisle Fire District Fiscal Year Budget: 2024-2025

Revenues

Tax Revenue	\$31,001.00
Fundraising	700.00
Surplus Equipment Sales	0
Grant Funds Received	13,280.00
Miscellaneous	700.00
Savings / Fund Balance / CDs / other income	30,212.00
Total Revenue	\$75,893.00

Expenses

Acct.	Description	Amount
	Any County Loan Payment	0
	Insurance	3,139.00
	Utilities	3,582.00
	Equipment	19,534.00
	Maintenance	2,182.00
	Fuel	1,199.00
	Office Supplies	1,668.00
	Dues / Subscriptions	400.00
	Special Events	1,500.00
	Professional Services	3,189.00
	Professional Development / Training	500.00
	Transferred \$37,000.00 to Building Fund	37,000.00
	Miscellaneous	2,000.00

Total Expenditures **\$75,893.00**

Buffalo Fire District Budget 2024-2025

Revenues

Tax Revenue	\$ 109,250.00
Fundraiser	\$ 1,000.00
Surplus Equipment Sales	\$
Miscellaneous	\$
Transfer From Funds Balance	\$ 1,000.00
Total Revenue	\$111,250.00

Expenses

Account	Description	Amount
100	General Insurance	\$22,425.00
101	Association Dues	\$ 115.00
102	Vehicle Maintenance	\$16,100.00
103	Fuel	\$9,775.00
104	Building Maintenance	\$6,900.00
105	Utilities	\$19,550.00
106	Uniforms 1	\$ -
107	General Equipment	\$6,325.00
108	Office Supplies	\$2300.00
109	Lease to Purchase Payments	\$ -
110	County Loan Repayment	\$ -
111	Professional Services	\$5,750.00
112	Postage	\$ 402.50
113	Radio Maintenance	\$4,600.00
114	Capital Expenditures	\$8,050.00
115	Contingency	\$ -
116	Training & Travel	\$4,025.00
117	Special Events	\$1,725.00
118	Miscellaneous	\$1,150.00

Total Expenditures **\$111,250.00**

Capital Expenditures List

New Air Packs	\$ -
New Air Packs	\$ -
New Air Packs	\$ -

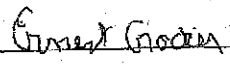
Total Capital Equipment

Fund Balance

Estimated fund balance as of 7/1/2024

Budgeted Transfer from Fund Balance

Estimated fund balance as of 7/1/2024



Ernest Crocker, Chairman of the Board

Date: June 14, 2024

Kelly Kelton Fire Department Fiscal Year 2024-2025

Revenues

Tax Revenue	60,664.00
Fundraising	
Surplus Equipment Sales	
Grant Funds Received	13,280.00
Miscellaneous	300.00
Savings / Fund Balance / CD's/ other income	
Total Revenue	74,244.00

Expenses

Acct.	Description	Amount
	Any County Loan Payment	
	Insurance	10,745.00
	Utilities	4,000.00
	Equipment	11,000.00
	Maintenance	11,800.00
	Fuel	4,000.00
	Office Supplies	550.00
	Dues/Subscriptions	349.00
	Special Events	800.00
	Professional Services	3,500.00
	Professional Development / Training	500.00
	ETC.....	
	Building Maintenance	13,000.00
	Firemen's Gear	14,000.00
	Total Expenditures	74,244.00

Cross Keys Fire Department
4483 Cross Keys Highway
Union, South Carolina 29379
(864) 427-0229
BUDGET 2024/2025

Utilities	\$4600.00
Fuel	\$8261.00
Truck Maintenance	\$7884.00
Training Fee	\$1500.00
New Equipment	\$13000.00
Insurance	\$9261.00
Association Fees	\$1400.00
Station Supplies	\$10000.00
<hr/>	
Operation Budget	\$55906.00


Dawn Allen

Treasurer

Kent Littlejohn



Chief

Philippi Fire Department Fiscal Year 2024-2025

Revenues		
Tax Revenue	\$22,750	
Fundraising		
Surplus Equipment Sales		
Grant Funds Received	13,300	
Miscellaneous		
Savings / Fund Balance / CD's/ other income	<u>14,000</u>	
Total Revenue		<u><u>\$50,050</u></u>

Expenses		
Any County Loan Payment	\$1,714	
Insurance	3,321	
Utilities	4,800	
Equipment	10,000	
Maintenance	23,615	
Fuel	1,200	
Office Supplies	300	
Dues / Subscriptions	600	
Special Events	500	
Professional Services	3,000	
Professional Development / Training	<u>1,000</u>	
Total Revenue		<u><u>\$50,050</u></u>